

EMPLOYER PENSION REPORT  
DISTRICT ATTORNEYS' RETIREMENT SYSTEM

JUNE 30, 2017

DISTRICT ATTORNEYS' RETIREMENT SYSTEM

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INDEPENDENT AUDITOR'S REPORT

March 9, 2018

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

We have audited the accompanying schedule of employer allocations of the District Attorneys' Retirement System as of and for the year ended June 30, 2017, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense included in the accompanying schedule of pension amounts by employer of the District Attorneys' Retirement System as of and for the year ended June 30, 2017, and the related notes to the schedules.

**Management's Responsibility**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and specified column total included in the schedule of pension amounts by employer are free from material misstatement.

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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the District Attorneys' Retirement System, as of and for the year ended June 30, 2017, in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

As disclosed in Note 6 to the employer pension schedules, the total pension liability for the District Attorneys' Retirement System was \$419,576,007 as of June 30, 2017. 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, 2017, could be under or overstated.

As disclosed in Note 9, amortization of deferred inflow or deferred outflow resulting from differences in contributions remitted to the System and the employer's proportionate share is not reflected in the employer pension schedules.

## **Other Matters**

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, 2017, and our report thereon, dated December 29, 2017, expressed an unmodified opinion on those financial statements.

## **Other Information**

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

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 9, 2018, 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, Hrapmann, Hogan & Maher, LLP***

New Orleans, Louisiana

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS  
JUNE 30, 2017

Employer	Employer Contributions	Employer Allocation Percentage
2nd Judicial District DA	\$ 17,552	0.361037 %
2nd Judicial District IV-D	428	0.008804
3rd Judicial District DA	25,259	0.519566
4th Judicial District DA	44,026	0.905595
4th Judicial District IV-D	-	-
5th Judicial District DA	16,426	0.337875
6th Judicial District DA	24,855	0.511256
6th Judicial District IV-D	8,309	0.170912
7th Judicial District DA	8,754	0.180066
11th Judicial District DA	11,230	0.230996
16th Judicial District DA	60,803	1.250690
18th Judicial District IV-D	10,982	0.225895
20th Judicial District DA	5,584	0.114860
20th Judicial District PTI Fund	1,422	0.029250
20th Judicial District IV-D	6,918	0.142300
21st Judicial District DA	19,118	0.393249
21st Judicial District PTI Fund	5,463	0.112371
21st Judicial District IV-D	6,321	0.130020
22nd Judicial District DA	74,467	1.531753
23rd Judicial District DA	56,419	1.160513
27th Judicial District IV-D	3,300	0.067880
31st Judicial District IV-D	874	0.017978
42nd Judicial District DA	20,989	0.431734
42nd Judicial District IV-D	-	-
Acadia Parish DA	12,351	0.254055
Allen Parish DA	20,822	0.428299
Allen Parish Police Jury	2,984	0.061380
Ascension Parish Council	6,723	0.138289
Assumption Parish Police Jury	3,468	0.071335
Avoyelles Parish DA	28,972	0.595941
Beauregard Parish DA	24,300	0.499840
Beauregard Parish IV-D	2,135	0.043916
Bienville Parish Police Jury	513	0.010552
Bossier Parish Police Jury	62,340	1.282306
Caddo Parish DA	134,305	2.762593
Calcasieu Parish DA	83,201	1.711407
Caldwell Parish DA	7,434	0.152914
Caldwell Parish Police Jury	2,960	0.060886
Cameron Parish DA	4,160	0.085569
Cameron Parish Police Jury	10,038	0.206477

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS  
JUNE 30, 2017

Employer	Employer Contributions	Employer Allocation Percentage
Catahoula Parish Police Jury	\$ 2,775	0.057081 %
Claiborne Parish Police Jury	624	0.012835
Concordia Parish Police Jury	2,008	0.041304
De Soto Parish Police Jury	1,582	0.032541
East Baton Rouge Parish DA	187,567	3.858169
East Baton Rouge Parish IV-D	28,974	0.595982
East Carroll Parish Treasurer	816	0.016785
East Feliciana Parish Police Jury	1,344	0.027645
Evangeline Parish DA	12,460	0.256297
Evangeline Parish Police Jury	-	-
Franklin Parish Police Jury	-	-
Grant Parish DA	-	-
Grant Parish Police Jury	14,411	0.296428
Iberia Parish Government	5,280	0.108607
Iberville Parish DA	58,214	1.197436
Iberville Parish Council	-	-
Iberville Parish Government	-	-
Iberville Parish Police Jury	-	-
Iberville Parish School Board	384	0.007899
Jackson Parish DA	-	-
Jackson Parish Police Jury	712	0.014646
Jefferson Davis Parish DA	19,458	0.400242
Jefferson Davis Police Jury	642	0.013206
Jefferson Davis Parish IV-D	2,623	0.053954
Jefferson Parish DA	283,820	5.838050
Lafayette Parish DA	4,535	0.093283
Lafayette Parish Government	78,015	1.604733
Lafayette Parish IV-D	5,356	0.110171
Lafourche Parish DA	18,854	0.387818
Lafourche Parish Government	36,501	0.750809
LaSalle Parish DA	7,706	0.158509
LaSalle Parish Police Jury	965	0.019850
Livingston Parish Council	6,247	0.128498
Louisiana District Attorney Association	89,946	1.850149
Madison Parish Police Jury	816	0.016785
Morehouse Parish Police Jury	5,355	0.110150
Natchitoches Parish DA	20,906	0.430027
Natchitoches Parish Government	6,483	0.133352
Orleans Parish DA	133,470	2.745418
Orleans Parish IV-D	21,749	0.447367

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS  
JUNE 30, 2017

Employer	Employer Contributions	Employer Allocation Percentage
Ouachita Parish Policy Jury	\$ 85,534	1.759396 %
Plaquemines Parish DA	6,182	0.127161
Plaquemines Parish Government	22,315	0.459010
Pointe Coupee Police Jury	621	0.012774
Rapides Parish Police Jury	99,741	2.051628
Red River Parish DA	2,800	0.057595
Red River Parish Police Jury	3,200	0.065823
Richland Parish Police Jury	-	-
Sabine Parish Police Jury	1,822	0.037478
St. Bernard Parish DA	4,959	0.102004
St. Bernard Parish Government	40,548	0.834054
St. Charles Parish DA	57,967	1.192355
St. Charles Parish Clearing	18,140	0.373132
St. Helena Police Jury	1,340	0.027563
St. James Parish Government	3,603	0.074112
St. John the BaptiSt. Parish DA	47,514	0.977342
St. John the BaptiSt. Parish Government	2,622	0.053933
St. Landry Parish DA	32,059	0.659439
St. Landry Parish Council	2,052	0.042209
St. Landry Parish Government	6,157	0.126647
St. Martin Parish Government	3,754	0.077218
St. Mary Parish Government	6,413	0.131913
St. Tammany Parish Government	90,346	1.858377
State of Louisiana	2,243,667	46.151217
Tangipahoa Parish Council	23,726	0.488033
Tensas Parish Policy Jury	660	0.013576
Terrebonne Parish DA	37,055	0.762205
Terrebonne Parish Government	28,394	0.584052
Vermilion Parish Police Jury	11,913	0.245045
Vernon Parish DA	18,549	0.381545
Vernon Parish Police Jury	8,082	0.166243
Washington Parish Council	-	-
Washington Parish Government	14,376	0.295708
Webster Parish Police Jury	10,644	0.218942
West Baton Rouge Parish School Board	96	0.001975
West Baton Rouge Parish Council	11,678	0.240211
West Carroll Parish	-	-
West Feliciana Parish Government	1,896	0.039
Winn Parish DA	13,342	0.274439
Winn Parish Police Jury	985	0.020261
Total	<u>\$ 4,861,555</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, 2017**

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	\$ 97,380	\$ -	\$ 39,080	\$ 43,659	\$ 2,913	\$ 85,652	\$ 25,601	\$ -	\$ 11,492	\$ 5,038	\$ 42,131	\$ 35,160	\$ (909)	\$ 34,251	
2nd Judicial District IV-D	2,375	-	953	1,065	967	2,985	624	-	280	-	904	857	161	1,018	
3rd Judicial District DA	140,138	-	56,240	62,830	5,526	124,596	36,842	-	16,538	8,468	61,848	50,599	(1,605)	48,994	
4th Judicial District DA	244,259	-	98,026	109,511	41,176	248,713	64,215	-	28,826	63,546	156,587	88,193	(8,219)	79,974	
4th Judicial District IV-D	-	-	-	-	9,189	9,189	-	-	-	9,734	9,734	-	1,447	1,447	
5th Judicial District DA	91,132	-	36,573	40,858	3,790	81,221	23,959	-	10,755	19,200	53,914	32,904	(3,018)	29,886	
6th Judicial District DA	137,897	-	55,341	61,825	16,468	133,634	36,253	-	16,274	711	53,238	49,789	2,937	52,726	
6th Judicial District IV-D	46,099	-	18,500	20,668	12,949	52,117	12,119	-	5,440	1,518	19,077	16,644	4,297	20,941	
7th Judicial District DA	48,568	-	19,491	21,775	6,364	47,630	12,768	-	5,732	10,176	28,676	17,536	(4,020)	13,516	
11th Judicial District DA	62,305	-	25,004	27,934	2,038	54,976	16,380	-	7,353	9,514	33,247	22,496	(1,853)	20,643	
16th Judicial District DA	337,338	-	135,381	151,242	9,099	295,722	88,686	-	39,810	38,708	167,204	121,800	(8,354)	113,446	
18th Judicial District IV-D	60,929	-	24,452	27,317	24,803	76,572	16,018	-	7,190	-	23,208	21,999	4,134	26,133	
20th Judicial District DA	30,980	-	12,433	13,890	-	26,323	8,145	-	3,656	15,086	26,887	11,186	(3,872)	7,314	
20th Judicial District PTI Fund	7,889	-	3,166	3,537	6,333	13,036	2,074	-	931	2,771	5,776	2,849	890	3,739	
20th Judicial District IV-D	38,381	-	15,403	17,208	12,829	45,440	10,090	-	4,530	-	14,620	13,858	3,960	17,818	
21st Judicial District DA	106,068	-	42,567	47,555	6,190	96,312	27,885	-	12,517	39,061	79,463	38,297	(6,629)	31,668	
21st Judicial District PTI Fund	30,309	-	12,164	13,589	12,857	38,610	7,968	-	3,577	-	11,545	10,943	2,497	13,440	
21st Judicial District IV-D	35,069	-	14,074	15,723	14,980	44,777	9,220	-	4,139	-	13,359	12,662	2,980	15,642	
22nd Judicial District DA	413,147	-	165,805	185,231	32,769	383,805	108,616	-	48,757	46,174	203,547	149,172	(7,771)	141,401	
23rd Judicial District DA	313,016	-	125,620	140,338	70,267	336,225	82,292	-	36,940	-	119,232	113,018	16,292	129,310	
27th Judicial District IV-D	18,309	-	7,348	8,209	7,868	23,425	4,813	-	2,161	33	7,007	6,611	1,569	8,180	
31st Judicial District IV-D	4,849	-	1,946	2,174	4,319	8,439	1,275	-	572	8,391	10,238	1,751	(2,373)	(622)	
42nd Judicial District DA	116,448	-	46,733	52,208	16,220	115,161	30,614	-	13,742	16,070	60,426	42,045	(845)	41,200	
42nd Judicial District IV-D	-	-	-	-	623	623	-	-	-	663	663	-	90	90	
Acadia Parish DA	68,524	-	27,500	30,722	7,199	65,421	18,015	-	8,087	285	26,387	24,741	1,654	26,395	
Allen Parish DA	115,522	-	46,361	51,793	12,440	110,594	30,371	-	13,633	-	44,004	41,710	3,577	45,287	
Allen Parish Police Jury	16,556	-	6,644	7,423	7,359	21,426	4,352	-	1,954	26	6,332	5,978	3,021	8,999	
Ascension Parish Council	37,300	-	14,969	16,723	2,792	34,484	9,806	-	4,402	1,984	16,192	13,467	158	13,625	
Assumption Parish Police Jury	19,241	-	7,722	8,626	2,882	19,230	5,058	-	2,271	3,480	10,809	6,947	174	7,121	
Avoyelles Parish DA	160,738	-	64,508	72,066	6,911	143,485	42,258	-	18,969	5,490	66,717	58,037	(483)	57,554	
Beauregard Parish DA	134,818	-	54,105	60,444	18,669	133,218	35,443	-	15,910	10,379	61,732	48,678	1,310	49,988	
Beauregard Parish IV-D	11,845	-	4,754	5,311	4,822	14,887	3,114	-	1,398	-	4,512	4,277	804	5,081	
Bienville Parish Police Jury	2,846	-	1,142	1,276	102	2,520	748	-	336	3,125	4,209	1,028	(1,514)	(486)	
Bossier Parish Police Jury	345,866	-	138,803	155,066	36,253	330,122	90,928	-	40,817	6,384	138,129	124,879	8,392	133,271	
Caddo Parish DA	745,132	-	299,037	334,073	56,317	689,427	195,894	-	87,936	19,857	303,687	269,039	14,181	283,220	
Calcasieu Parish DA	461,604	-	185,251	206,956	55,887	448,094	121,355	-	54,475	-	175,830	166,668	12,928	179,596	
Caldwell Parish DA	41,244	-	16,552	18,491	-	35,043	10,843	-	4,867	7,121	22,831	14,892	(2,300)	12,592	
Caldwell Parish Police Jury	16,422	-	6,591	7,363	1,468	15,422	4,317	-	1,938	2,449	8,704	5,929	97	6,026	
Cameron Parish DA	23,080	-	9,262	10,348	9,395	29,005	6,068	-	2,724	-	8,792	8,333	1,566	9,899	
Cameron Parish Police Jury	55,691	-	22,350	24,969	4,512	51,831	14,641	-	6,572	7,954	29,167	20,108	(777)	19,331	
Catahoula Parish Police Jury	15,396	-	6,179	6,903	1,238	14,320	4,048	-	1,817	752	6,617	5,559	-	5,559	

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

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 Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
Claiborne Parish Police Jury	\$ 3,462	\$ -	\$ 1,389	\$ 1,552	\$ 494	\$ 3,435	\$ -	\$ -	\$ 409	\$ 430	\$ 1,749	\$ 1,250	\$ 95	\$ 1,345
Concordia Parish Police Jury	11,141	-	4,471	4,995	1,095	10,561	2,929	-	1,315	1,136	5,380	4,022	317	4,339
De Soto Parish Police Jury	8,777	-	3,522	3,935	3,358	10,815	2,307	-	1,036	16,855	20,198	3,169	(2,305)	864
East Baton Rouge Parish DA	1,040,632	-	417,627	466,558	87,334	971,519	273,581	-	122,809	18,945	415,335	375,733	22,566	398,299
East Baton Rouge Parish IV-D	160,749	-	64,512	72,070	28,507	165,089	42,261	-	18,971	5,337	66,569	58,041	7,466	65,507
East Carroll Parish Treasurer	4,527	-	1,817	2,030	83	3,930	1,190	-	534	498	2,222	1,635	(143)	1,492
East Feliciana Parish Police Jury	7,456	-	2,992	3,343	1,374	7,709	1,960	-	880	1,631	4,471	2,692	(137)	2,555
Evangeline Parish DA	69,129	-	27,743	30,993	10,803	69,539	18,174	-	8,158	5,883	32,215	24,960	(266)	24,694
Evangeline Parish Police Jury	-	-	-	-	1,614	1,614	-	-	-	11,449	11,449	-	(1,696)	(1,696)
Franklin Parish Police Jury	-	-	-	-	-	-	-	-	-	1,422	1,422	-	(711)	(711)
Grant Parish DA	-	-	-	-	152	152	-	-	-	2,967	2,967	-	(913)	(913)
Grant Parish Police Jury	79,953	-	32,087	35,846	8,452	76,385	21,020	-	9,436	-	30,456	28,868	2,832	31,700
Iberia Parish Government	29,294	-	11,756	13,134	14,921	39,811	7,701	-	3,457	1,320	12,478	10,577	4,741	15,318
Iberville Parish DA	322,975	-	129,616	144,803	6,953	281,372	84,910	-	38,115	15,430	138,455	116,614	(2,740)	113,874
Iberville Parish Council	-	-	-	-	-	-	-	-	-	5,933	5,933	-	(2,135)	(2,135)
Iberville Parish Government	-	-	-	-	2,660	2,660	-	-	-	15,353	15,353	-	(3,787)	(3,787)
Iberville Parish Police Jury	-	-	-	-	-	-	-	-	-	116	116	-	(39)	(39)
Iberville Parish School Board	2,131	-	855	955	57	1,867	560	-	251	203	1,014	769	(73)	696
Jackson Parish DA	-	-	-	-	-	-	-	-	-	1,060	1,060	-	(529)	(529)
Jackson Parish Police Jury	3,950	-	1,585	1,771	664	4,020	1,039	-	466	61	1,566	1,426	298	1,724
Jefferson Davis Parish DA	107,954	-	43,324	48,400	7,164	98,888	28,381	-	12,740	8,357	49,478	38,978	1,563	40,541
Jefferson Davis Police Jury	3,562	-	1,429	1,597	105	3,131	936	-	420	656	2,012	1,286	(246)	1,040
Jefferson Davis Parish IV-D	14,553	-	5,840	6,525	6,021	18,386	3,826	-	1,717	-	5,543	5,254	1,070	6,324
Jefferson Parish DA	1,574,649	-	631,940	705,979	34,057	1,371,976	413,974	-	185,830	67,094	666,898	568,546	(4,056)	564,490
Lafayette Parish DA	25,160	-	10,097	11,280	14,360	35,737	6,615	-	2,969	8,953	18,537	9,084	(1,276)	7,808
Lafayette Parish Government	432,832	-	173,704	194,056	-	367,760	113,791	-	51,080	14,702	179,573	156,279	(2,588)	153,691
Lafayette Parish IV-D	29,716	-	11,925	13,323	14,303	39,551	7,812	-	3,507	7,287	18,606	10,729	1,596	12,325
Lafourche Parish DA	104,603	-	41,979	46,898	9,885	98,762	27,500	-	12,345	45,945	85,790	37,768	(17,859)	19,909
Lafourche Parish Government	202,510	-	81,271	90,793	51,564	223,628	53,240	-	23,899	22,151	99,290	73,119	18,095	91,214
LaSalle Parish DA	42,753	-	17,158	19,168	3,480	39,806	11,240	-	5,045	3,399	19,684	15,437	(298)	15,139
LaSalle Parish Police Jury	5,354	-	2,149	2,400	2,034	6,583	1,408	-	632	2,288	4,328	1,933	21	1,954
Livingston Parish Council	34,659	-	13,909	15,539	5,910	35,358	9,112	-	4,090	999	14,201	12,514	2,012	14,526
Louisiana District Attorney Association	499,026	-	200,269	223,733	52,706	476,708	131,193	-	58,892	14,371	204,456	180,179	3,303	183,482
Madison Parish Police Jury	4,527	-	1,817	2,030	-	3,847	1,190	-	534	437	2,161	1,635	(130)	1,505
Morehouse Parish Police Jury	29,710	-	11,923	13,320	5,570	30,813	7,811	-	3,506	4,118	15,435	10,727	1,568	12,295
Natchitoches Parish DA	115,988	-	46,548	52,002	8,788	107,338	30,493	-	13,688	9,472	53,653	41,879	(2,329)	39,550
Natchitoches Parish Government	35,968	-	14,435	16,126	-	30,561	9,456	-	4,245	24,004	37,705	12,987	(7,653)	5,334
Orleans Parish DA	740,499	-	297,178	331,996	35,087	664,261	194,676	-	87,389	83,684	365,749	267,366	(740)	266,626
Orleans Parish IV-D	120,665	-	48,425	54,099	5,482	108,006	31,723	-	14,240	538	46,501	43,567	1,855	45,422
Ouachita Parish Police Jury	474,547	-	190,446	212,759	21,897	425,102	124,758	-	56,003	7,066	187,827	171,341	8,398	179,739
Plaquemines Parish DA	34,298	-	13,765	15,377	3,702	32,844	9,017	-	4,048	2,218	15,283	12,384	103	12,487
Plaquemines Parish Government	123,805	-	49,686	55,507	6,535	111,728	32,548	-	14,611	1,084	48,243	44,701	2,717	47,418

(Continued)

**DISTRICT ATTORNEYS' RETIREMENT SYSTEM**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

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)	
Pointe Coupee Police Jury	\$ 3,445	\$ -	\$ 1,383	\$ 1,545	\$ 122	\$ 3,050	\$ 906	\$ -	\$ 407	\$ 213	\$ 1,526	\$ 1,244	\$ (48)	\$ 1,196	
Rapides Parish Police Jury	553,369	-	222,078	248,098	66,681	536,857	145,480	-	65,305	50,819	261,604	199,801	5,690	205,491	
Red River Parish DA	15,535	-	6,234	6,965	804	14,003	4,084	-	1,833	730	6,647	5,609	56	5,665	
Red River Parish Police Jury	17,754	-	7,125	7,960	3,270	18,355	4,667	-	2,095	881	7,643	6,410	1,092	7,502	
Richland Parish Police Jury	-	-	-	-	-	-	-	-	-	1,645	1,645	-	(769)	(769)	
Sabine Parish Police Jury	10,109	-	4,057	4,532	1,090	9,679	2,658	-	1,193	1,617	5,468	3,650	(459)	3,191	
St. Bernard Parish DA	27,513	-	11,041	12,335	23,862	47,238	7,233	-	3,247	242	10,722	9,934	6,199	16,133	
St. Bernard Parish Government	224,963	-	90,282	100,860	23,958	215,100	59,142	-	26,549	-	85,691	81,225	4,213	85,438	
St. Charles Parish DA	321,604	-	129,066	144,188	34,737	307,991	84,549	-	37,954	-	122,503	116,119	11,267	127,386	
St. Charles Parish Clearing	100,642	-	40,390	45,122	10,568	96,080	26,459	-	11,877	5,942	44,278	36,338	1,865	38,203	
St. Helena Police Jury	7,434	-	2,984	3,333	3,198	9,515	1,954	-	877	16	2,847	2,684	637	3,321	
St. James Parish Government	19,990	-	8,022	8,962	4,731	21,715	5,255	-	2,359	5,581	13,195	7,217	624	7,841	
St. John the BaptiSt. Parish DA	263,610	-	105,792	118,187	101,496	325,475	69,303	-	31,110	46,372	146,785	95,180	27,309	122,489	
St. John the BaptiSt. Parish Government	14,547	-	5,838	6,522	1,348	13,708	3,824	-	1,717	4,821	10,362	5,252	(1,553)	3,699	
St. Landry Parish DA	177,865	-	71,381	79,744	13,267	164,392	46,761	-	20,990	6,894	74,645	64,220	1,957	66,177	
St. Landry Parish Council	11,385	-	4,569	5,104	5,355	15,028	2,993	-	1,344	4,450	8,787	4,111	113	4,224	
St. Landry Parish Government	34,159	-	13,709	15,315	4,896	33,920	8,980	-	4,031	9,073	22,084	12,334	(324)	12,010	
St. Martin Parish Government	20,827	-	8,358	9,338	450	18,146	5,475	-	2,458	3,857	11,790	7,520	(1,154)	6,366	
St. Mary Parish Government	35,580	-	14,279	15,952	2,208	32,439	9,354	-	4,199	1,546	15,099	12,847	158	13,005	
St. Tammany Parish Government	501,245	-	201,160	224,728	65,269	491,157	131,777	-	59,154	97,386	288,317	180,981	3,983	184,964	
State of Louisiana	12,447,987	-	4,995,641	5,580,936	-	10,576,577	3,272,567	-	1,469,028	318,863	5,060,458	4,494,502	(113,245)	4,381,257	
Tangipahoa Parish Council	131,633	-	52,827	59,016	14,153	125,996	34,606	-	15,534	-	50,140	47,528	3,337	50,865	
Tensas Parish Policy Jury	3,662	-	1,470	1,642	-	3,112	963	-	432	563	1,958	1,322	(148)	1,174	
Terbonne Parish DA	205,583	-	82,505	92,171	27,011	201,687	54,048	-	24,262	32,658	110,968	74,228	(7,924)	66,304	
Terbonne Parish Government	157,532	-	63,221	70,628	3,634	137,483	41,415	-	18,591	15,593	75,599	56,879	(1,698)	55,181	
Vermilion Parish Police Jury	66,094	-	26,525	29,633	6,901	63,059	17,376	-	7,800	4,874	30,050	23,864	345	24,209	
Vernon Parish DA	102,911	-	41,300	46,139	4,292	91,731	27,055	-	12,145	4,209	43,409	37,157	(23)	37,134	
Vernon Parish Police Jury	44,839	-	17,995	20,103	4,419	42,517	11,788	-	5,292	5,026	22,106	16,190	(672)	15,518	
Washington Parish Council	-	-	-	-	4,759	4,759	-	-	-	9,478	9,478	-	34	34	
Washington Parish Government	79,759	-	32,009	35,759	4,160	71,928	20,969	-	9,413	13,681	44,063	28,798	(6,060)	22,738	
Webster Parish Police Jury	59,053	-	23,699	26,476	6,082	56,257	15,525	-	6,969	4,949	27,443	21,322	1,773	23,095	
West Baton Rouge Parish School Board	533	-	214	239	13	466	140	-	63	27	230	192	(11)	181	
West Baton Rouge Parish Council	64,790	-	26,002	29,048	8,244	63,294	17,033	-	7,646	7,013	31,692	23,393	84	23,477	
West Carroll Parish	-	-	-	-	-	-	-	-	-	1,086	1,086	-	(542)	(542)	
West Feliciana Parish Government	10,519	-	4,222	4,716	870	9,808	2,765	-	1,241	1,775	5,781	3,798	(382)	3,416	
Winn Parish DA	74,022	-	29,707	33,187	6,638	69,532	19,460	-	8,736	1,110	29,306	26,727	2,916	29,643	
Winn Parish Police Jury	5,465	-	2,193	2,450	43	4,686	1,437	-	645	2,493	4,575	1,973	(1,181)	792	
<b>Total</b>	<b>\$ 26,972,182</b>	<b>\$ -</b>	<b>\$ 10,824,497</b>	<b>\$ 12,092,724</b>	<b>\$ 1,464,483</b>	<b>\$ 24,381,704</b>	<b>\$ 7,090,959</b>	<b>\$ -</b>	<b>\$ 3,183,081</b>	<b>\$ 1,464,483</b>	<b>\$ 11,738,523</b>	<b>\$ 9,738,637</b>	<b>\$ -</b>	<b>\$ 9,738,637</b>	

See accompanying notes.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
NOTES TO SCHEDULES  
JUNE 30, 2017

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 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 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. 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.

Basis of Accounting:

The District Attorneys' Retirement System's employer schedules are prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The member's earnable compensation is attributed to the employer for which the member is employed as of June 30, 2017.

System Employees:

The System is not allocated a proportionate share of the net pension liability related to its employees. The net pension liability attributed to the System's employees is allocated to the remaining employers based on their respective employer allocation percentage.

Pension Amount Netting:

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

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
NOTES TO SCHEDULES  
JUNE 30, 2017

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 and their assistants in each parish.

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.

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. Members are eligible for early

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
NOTES TO SCHEDULES  
JUNE 30, 2017

2. PLAN DESCRIPTION: (Continued)

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 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.

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, 2017

2. PLAN DESCRIPTION: (Continued)

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.

In lieu of receiving an actual service retirement allowance, any member who has more years of service than are required for a normal retirement may elect to receive a Back-Deferred Retirement Option Program (Back-DROP) benefit.

The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of 36 months or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to a reduced monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump-sum payment, the member may leave the funds on deposit with the system in an interest bearing account.

Prior to January 1, 2009, eligible members could elect to participate in the Deferred Retirement Option Program (DROP) for up to 36 months in lieu of terminating employment and accepting a service benefit. During participation in the DROP, employer contributions were payable and employee contributions were reduced to ½ of 1%. The monthly retirement benefits that would have been payable to the member were paid into a DROP account, which did not earn interest while the member was participating in the DROP. Upon termination of participation, the participant in the 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, 2017

3. EMPLOYER CONTRIBUTIONS:

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2017, the actual employer contribution rate was 0%.

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. Non-employer contributions were recognized as revenue during the year ended June 30, 2017, and excluded from pension expense.

4. SCHEDULE OF EMPLOYER ALLOCATIONS:

The schedule of employer allocations reports the historical employee 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 employee's contributions to the System during the fiscal year ended June 30, 2017, as compared to the total of all employees' contributions received by the System during the fiscal year ended June 30, 2017.

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 allocations included in the schedule of employer allocation.

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, 2017

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

The components of the net pension liability of the System's employers as of June 30, 2017, are as follows:

	<u>2017</u>
Total Pension Liability	\$ 419,576,007
Plan Fiduciary Net Position	<u>392,603,825</u>
Total Collective Net Pension Liability	<u>\$ 26,972,182</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2017, are as follows:

Valuation Date	June 30, 2017
Actuarial Cost Method	Entry Age Normal Cost
employees	
Actuarial Assumptions:	
Investment Rate of Return	6.75%, net of investment expense
Projected Salary Increases	5.50% (2.50% inflation, 3.00% merit)
Mortality Rates	RP-2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (setback 1 year for females) for employees, annuitants, and beneficiaries.
	RP-2000 Disabled Lives Mortality Table (setback 5 years for males and 3 years for females) for disabled annuitants.
Expected Remaining Service Lives	7 years
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, 2009, through June 30, 2014. 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.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
 NOTES TO SCHEDULES  
JUNE 30, 2017

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 9.06% for the year ended June 30, 2017.

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, 2017, were as follows:

<u>Asset Class</u>	Long-Term Target Asset <u>Allocation</u>	<u>Rates of Return</u>	
		<u>Real</u>	<u>Nominal</u>
Equities	61.72%	11.31%	
Fixed Income	28.95%	6.84%	
Alternatives	8.85%	10.50%	
Cash	0.48%	0.50%	
System Total	<u>100.00%</u>		6.56%
Inflation			<u>2.50%</u>
Expected Arithmetic Nominal Return			<u>9.06%</u>

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

7. SENSITIVITY TO CHANGES IN DISCOUNT RATE:

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.75%, 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 (5.75%) or one percentage point higher (7.75%) than the current rate.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
 NOTES TO SCHEDULES  
JUNE 30, 2017

7. SENSITIVITY TO CHANGES IN DISCOUNT RATE: (Continued)

	Changes in Discount Rate		
	2017		
	1% Decrease	Current Discount Rate	1% Increase
	<u>5.75%</u>	<u>6.75%</u>	<u>7.75%</u>
Net Pension Liability (Asset)	<u>\$ 77,076,391</u>	<u>\$ 26,972,182</u>	<u>\$ (15,604,347)</u>

8. CHANGE IN NET PENSION LIABILITY:

The changes in the net pension liability for the year ended June 30, 2017, were recognized in the current reporting period as pension expense except as follows:

*Differences between Expected and Actual Experience:*

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in deferred inflows of resources as of June 30, 2017 as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2017	
				Deferred Outflows	Deferred Inflows
2017	\$ -	\$ 1,796,724	\$ (256,675)	\$ -	\$ 1,540,049
2016	-	1,702,917	(283,819)	-	1,419,098
2015	-	1,520,989	(380,247)	-	1,140,742
2014	-	4,486,604	(1,495,534)	-	2,991,070
			Totals	<u>\$ -</u>	<u>\$ 7,090,959</u>

*Differences between Projected and Actual Investment Earnings:*

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a deferred outflow of resources as of June 30, 2017 as follows:

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
NOTES TO SCHEDULES  
JUNE 30, 2017

8. CHANGE IN NET PENSION LIABILITY: (Continued)

*Differences between Projected and Actual Investment Earnings:* (Continued)

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2017		
				Deferred Outflows	Deferred Inflows	Net Deferred Outflows
2017	\$ -	\$ 2,495,921	\$ (499,184)	\$ -	\$ 1,996,737	\$ (1,996,737)
2016	15,140,178	-	3,785,045	11,355,133	-	11,355,133
2015	10,191,062	-	3,397,020	6,794,042	-	6,794,042
2014	-	10,655,882	(5,327,941)	-	5,327,941	(5,327,941)
			Totals	<u>\$ 18,149,175</u>	<u>\$ 7,324,678</u>	<u>\$ 10,824,497</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 and deferred inflows of resources as of June 30, 2017 as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2017	
				Deferred Outflows	Deferred Inflows
2017	\$ 11,300,225	\$ -	\$ 1,614,318	\$ 9,685,907	\$ -
2016	-	-	-	-	-
2015	-	4,244,108	(1,061,027)	-	3,183,081
2014	3,610,226	-	1,203,409	2,406,817	-
			Totals	<u>\$ 12,092,724</u>	<u>\$ 3,183,081</u>

*Changes in Proportion:*

Changes in the employers' proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employers' pension expense (benefit) using 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 employer's proportionate shares are presented in the Schedule of Pension Amounts as deferred outflows or deferred inflows as of June 30, 2017.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
NOTES TO SCHEDULES  
JUNE 30, 2017

9. CONTRIBUTIONS – PROPORTIONATE SHARE:

Differences between contributions remitted to the System and the employer's proportionate share is recognized in pension expense using the straight line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with a pension through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the schedule of employer amounts due to differences that could arise between contributions reported by the System and contributions reported by the participating employer.

10. ESTIMATES:

The process of preparing the schedule of employer allocations and schedule of pension amounts in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Accordingly, actual results may differ from estimated amounts.

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, 2017. Access to the report can be found on the Louisiana Legislative Auditor's website, [www.la.gov](http://www.la.gov).

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS  
 AND NON-EMPLOYER CONTRIBUTIONS  
JUNE 30, 2017

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non- Employer Contributions
2nd Judicial District DA	\$ -	\$ 29,675
2nd Judicial District IV-D	-	724
3rd Judicial District DA	-	42,705
4th Judicial District DA	-	74,434
4th Judicial District IV-D	-	-
5th Judicial District DA	-	27,771
6th Judicial District DA	-	42,022
6th Judicial District IV-D	-	14,048
7th Judicial District DA	-	14,800
11th Judicial District DA	-	18,986
16th Judicial District DA	-	102,799
18th Judicial District IV-D	-	18,567
20th Judicial District DA	-	9,441
20th Judicial District PTI Fund	-	2,404
20th Judicial District IV-D	-	11,696
21st Judicial District DA	-	32,323
21st Judicial District PTI Fund	-	9,236
21st Judicial District IV-D	-	10,687
22nd Judicial District DA	-	125,901
23rd Judicial District DA	-	95,387
27th Judicial District IV-D	-	5,579
31st Judicial District IV-D	-	1,478
42nd Judicial District DA	-	35,486
42nd Judicial District IV-D	-	-
Acadia Parish DA	-	20,882
Allen Parish DA	-	35,204
Allen Parish Police Jury	-	5,045
Ascension Parish Council	-	11,367
Assumption Parish Police Jury	-	5,863
Avoyelles Parish DA	-	48,983
Beauregard Parish DA	-	41,084
Beauregard Parish IV-D	-	3,610
Bienville Parish Police Jury	-	867
Bossier Parish Police Jury	-	105,398
Caddo Parish DA	-	227,068
Calcasieu Parish DA	-	140,667
Caldwell Parish DA	-	12,569
Caldwell Parish Police Jury	-	5,004
Cameron Parish DA	-	7,033
Cameron Parish Police Jury	-	16,971

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS  
AND NON-EMPLOYER CONTRIBUTIONS  
JUNE 30, 2017

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non- Employer Contributions
Catahoula Parish Police Jury	\$ -	\$ 4,692
Claiborne Parish Police Jury	-	1,055
Concordia Parish Police Jury	-	3,395
De Soto Parish Police Jury	-	2,675
East Baton Rouge Parish DA	-	317,118
East Baton Rouge Parish IV-D	-	48,986
East Carroll Parish Treasurer	-	1,380
East Feliciana Parish Police Jury	-	2,272
Evangeline Parish DA	-	21,066
Evangeline Parish Police Jury	-	-
Franklin Parish Police Jury	-	-
Grant Parish DA	-	-
Grant Parish Police Jury	-	24,365
Iberia Parish Government	-	8,927
Iberville Parish DA	-	98,422
Iberville Parish Council	-	-
Iberville Parish Government	-	-
Iberville Parish Police Jury	-	-
Iberville Parish School Board	-	649
Jackson Parish DA	-	-
Jackson Parish Police Jury	-	1,204
Jefferson Davis Parish DA	-	32,897
Jefferson Davis Police Jury	-	1,085
Jefferson Davis Parish IV-D	-	4,435
Jefferson Parish DA	-	479,852
Lafayette Parish DA	-	7,667
Lafayette Parish Government	-	131,899
Lafayette Parish IV-D	-	9,055
Lafourche Parish DA	-	31,876
Lafourche Parish Government	-	61,712
LaSalle Parish DA	-	13,028
LaSalle Parish Police Jury	-	1,632
Livingston Parish Council	-	10,562
Louisiana District Attorney Association	-	152,071
Madison Parish Police Jury	-	1,380
Morehouse Parish Police Jury	-	9,054
Natchitoches Parish DA	-	35,346
Natchitoches Parish Government	-	10,961
Orleans Parish DA	-	225,657
Orleans Parish IV-D	-	36,771

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS  
AND NON-EMPLOYER CONTRIBUTIONS  
JUNE 30, 2017

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non- Employer Contributions
Ouachita Parish Police Jury	\$ -	\$ 144,612
Plaquemines Parish DA	-	10,452
Plaquemines Parish Government	-	37,728
Pointe Coupee Police Jury	-	1,050
Rapides Parish Police Jury	-	168,631
Red River Parish DA	-	4,734
Red River Parish Police Jury	-	5,410
Richland Parish Police Jury	-	-
Sabine Parish Police Jury	-	3,080
St. Bernard Parish DA	-	8,384
St. Bernard Parish Government	-	68,554
St. Charles Parish DA	-	98,004
St. Charles Parish Clearing	-	30,669
St. Helena Police Jury	-	2,266
St. James Parish Government	-	6,092
St. John the BaptiSt. Parish DA	-	80,332
St. John the BaptiSt. Parish Government	-	4,433
St. Landry Parish DA	-	54,202
St. Landry Parish Council	-	3,469
St. Landry Parish Government	-	10,410
St. Martin Parish Government	-	6,347
St. Mary Parish Government	-	10,842
St. Tammany Parish Government	-	152,747
State of Louisiana	-	3,793,352
Tangipahoa Parish Council	-	40,113
Tensas Parish Policy Jury	-	1,116
Terrebonne Parish DA	-	62,649
Terrebonne Parish Government	-	48,006
Vermilion Parish Police Jury	-	20,141
Vernon Parish DA	-	31,361
Vernon Parish Police Jury	-	13,664
Washington Parish Council	-	-
Washington Parish Government	-	24,305
Webster Parish Police Jury	-	17,996
West Baton Rouge Parish School Board	-	162
West Baton Rouge Parish Council	-	19,744
West Carroll Parish	-	-
West Feliciana Parish Government	-	3,206
Winn Parish DA	-	22,557
Winn Parish Police Jury	-	1,665
<b>Total</b>	<b>\$ -</b>	<b>\$ 8,219,395</b>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUPPLEMENTARY SCHEDULE  
SCHEDULE OF NET PENSION LIABILITY  
SENSITIVITY TO CHANGE IN DISCOUNT RATE  
JUNE 30, 2017

Employer	Net Pension Liability (Asset)	
	1% Decrease (5.75%)	1% Increase (7.75%)
2nd Judicial District DA	\$ 278,274	\$ (56,337)
2nd Judicial District IV-D	6,786	(1,374)
3rd Judicial District DA	400,463	(81,075)
4th Judicial District DA	698,000	(141,312)
4th Judicial District IV-D	-	-
5th Judicial District DA	260,422	(52,723)
6th Judicial District DA	394,058	(79,778)
6th Judicial District IV-D	131,733	(26,670)
7th Judicial District DA	138,788	(28,098)
11th Judicial District DA	178,043	(36,045)
16th Judicial District DA	963,987	(195,162)
18th Judicial District IV-D	174,112	(35,249)
20th Judicial District DA	88,530	(17,923)
20th Judicial District PTI Fund	22,545	(4,564)
20th Judicial District IV-D	109,680	(22,205)
21st Judicial District DA	303,102	(61,364)
21st Judicial District PTI Fund	86,612	(17,535)
21st Judicial District IV-D	100,215	(20,289)
22nd Judicial District DA	1,180,620	(239,020)
23rd Judicial District DA	894,482	(181,090)
27th Judicial District IV-D	52,319	(10,592)
31st Judicial District IV-D	13,857	(2,805)
42nd Judicial District DA	332,765	(67,369)
42nd Judicial District IV-D	-	-
Acadia Parish DA	195,816	(39,644)
Allen Parish DA	330,117	(66,833)
Allen Parish Police Jury	47,309	(9,578)
Ascension Parish Council	106,588	(21,579)
Assumption Parish Police Jury	54,982	(11,131)
Avoyelles Parish DA	459,330	(92,993)
Beauregard Parish DA	385,259	(77,997)
Beauregard Parish IV-D	33,849	(6,853)
Bienville Parish Police Jury	8,133	(1,647)
Bossier Parish Police Jury	988,355	(200,095)
Caddo Parish DA	2,129,307	(431,085)
Calcasieu Parish DA	1,319,091	(267,054)
Caldwell Parish DA	117,861	(23,861)
Caldwell Parish Police Jury	46,929	(9,501)
Cameron Parish DA	65,953	(13,352)
Cameron Parish Police Jury	159,145	(32,219)
Catahoula Parish Police Jury	43,996	(8,907)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUPPLEMENTARY SCHEDULE  
SCHEDULE OF NET PENSION LIABILITY  
SENSITIVITY TO CHANGE IN DISCOUNT RATE  
JUNE 30, 2017

Employer	Net Pension Liability (Asset)	
	1% Decrease (5.75%)	1% Increase (7.75%)
Claiborne Parish Police Jury	\$ 9,893	\$ (2,003)
Concordia Parish Police Jury	31,836	(6,445)
De Soto Parish Police Jury	25,081	(5,078)
East Baton Rouge Parish DA	2,973,737	(602,042)
East Baton Rouge Parish IV-D	459,361	(92,999)
East Carroll Parish Treasurer	12,937	(2,619)
East Feliciana Parish Police Jury	21,308	(4,314)
Evangeline Parish DA	197,544	(39,993)
Evangeline Parish Police Jury	-	-
Franklin Parish Police Jury	-	-
Grant Parish DA	-	-
Grant Parish Police Jury	228,476	(46,256)
Iberia Parish Government	83,710	(16,947)
Iberville Parish DA	922,940	(186,852)
Iberville Parish Council	-	-
Iberville Parish Government	-	-
Iberville Parish Police Jury	-	-
Iberville Parish School Board	6,088	(1,233)
Jackson Parish DA	-	-
Jackson Parish Police Jury	11,289	(2,285)
Jefferson Davis Parish DA	308,492	(62,455)
Jefferson Davis Police Jury	10,179	(2,061)
Jefferson Davis Parish IV-D	41,586	(8,419)
Jefferson Parish DA	4,499,758	(910,990)
Lafayette Parish DA	71,899	(14,556)
Lafayette Parish Government	1,236,870	(250,408)
Lafayette Parish IV-D	84,916	(17,191)
Lafourche Parish DA	298,916	(60,516)
Lafourche Parish Government	578,696	(117,159)
LaSalle Parish DA	122,173	(24,734)
LaSalle Parish Police Jury	15,300	(3,097)
Livingston Parish Council	99,042	(20,051)
Louisiana District Attorney Association	1,426,028	(288,704)
Madison Parish Police Jury	12,937	(2,619)
Morehouse Parish Police Jury	84,900	(17,188)
Natchitoches Parish DA	331,449	(67,103)
Natchitoches Parish Government	102,783	(20,809)
Orleans Parish DA	2,116,069	(428,405)
Orleans Parish IV-D	344,814	(69,809)
Ouachita Parish Police Jury	1,356,079	(274,542)
Plaquemines Parish DA	98,011	(19,843)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUPPLEMENTARY SCHEDULE  
SCHEDULE OF NET PENSION LIABILITY  
SENSITIVITY TO CHANGE IN DISCOUNT RATE  
JUNE 30, 2017

Employer	Net Pension Liability (Asset)	
	1% Decrease (5.75%)	1% Increase (7.75%)
Plaquemines Parish Government	\$ 353,788	\$ (71,626)
Pointe Coupee Police Jury	9,846	(1,993)
Rapides Parish Police Jury	1,581,321	(320,143)
Red River Parish DA	44,392	(8,987)
Red River Parish Police Jury	50,734	(10,271)
Richland Parish Police Jury	-	-
Sabine Parish Police Jury	28,887	(5,848)
St. Bernard Parish DA	78,621	(15,917)
St. Bernard Parish Government	642,859	(130,149)
St. Charles Parish DA	919,024	(186,059)
St. Charles Parish Clearing	287,597	(58,225)
St. Helena Police Jury	21,245	(4,301)
St. James Parish Government	57,123	(11,565)
St. John the BaptiSt. Parish DA	753,300	(152,508)
St. John the BaptiSt. Parish Government	41,570	(8,416)
St. Landry Parish DA	508,272	(102,901)
St. Landry Parish Council	32,533	(6,586)
St. Landry Parish Government	97,615	(19,762)
St. Martin Parish Government	59,517	(12,049)
St. Mary Parish Government	101,674	(20,584)
St. Tammany Parish Government	1,432,370	(289,988)
State of Louisiana	35,571,692	(7,201,602)
Tangipahoa Parish Council	376,158	(76,154)
Tensas Parish Policy Jury	10,464	(2,118)
Terrebonne Parish DA	587,480	(118,937)
Terrebonne Parish Government	450,166	(91,138)
Vermilion Parish Police Jury	188,872	(38,238)
Vernon Parish DA	294,081	(59,538)
Vernon Parish Police Jury	128,134	(25,941)
Washington Parish Council	-	-
Washington Parish Government	227,921	(46,143)
Webster Parish Police Jury	168,753	(34,164)
West Baton Rouge Parish School Board	1,522	(308)
West Baton Rouge Parish Council	185,146	(37,483)
West Carroll Parish	-	-
West Feliciana Parish Government	30,060	(6,086)
Winn Parish DA	211,528	(42,824)
Winn Parish Police Jury	15,616	(3,162)
Total	\$ 77,076,391	\$ (15,604,347)

DISTRICT ATTORNEYS' RETIRMENT SYSTEM  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION  
JUNE 30, 2017

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	\$ (3,534)	\$ (505)	\$ (3,029)	\$ 904	\$ (2,125)
2nd Judicial District IV-D	1,128	161	967	-	967
3rd Judicial District DA	5,887	841	5,046	(7,988)	(2,942)
4th Judicial District DA	(39,685)	(5,669)	(34,016)	11,646	(22,370)
4th Judicial District IV-D	-	-	-	(545)	(545)
5th Judicial District DA	(8,859)	(1,266)	(7,593)	(7,817)	(15,410)
6th Judicial District DA	8,276	1,182	7,094	8,663	15,757
6th Judicial District IV-D	3,290	470	2,820	8,611	11,431
7th Judicial District DA	7,293	1,042	6,251	(10,063)	(3,812)
11th Judicial District DA	(5,706)	(815)	(4,891)	(2,585)	(7,476)
16th Judicial District DA	8,579	1,226	7,353	(36,962)	(29,609)
18th Judicial District IV-D	28,937	4,134	24,803	-	24,803
20th Judicial District DA	(3,594)	(513)	(3,081)	(12,005)	(15,086)
20th Judicial District PTI Fund	(3,233)	(462)	(2,771)	6,333	3,562
20th Judicial District IV-D	3,386	484	2,902	9,927	12,829
21st Judicial District DA	2,806	401	2,405	(35,276)	(32,871)
21st Judicial District PTI Fund	2,583	369	2,214	10,643	12,857
21st Judicial District IV-D	567	81	486	14,494	14,980
22nd Judicial District DA	(24,764)	(3,538)	(21,226)	7,821	(13,405)
23rd Judicial District DA	37,526	5,361	32,165	38,102	70,267
27th Judicial District IV-D	(38)	(5)	(33)	7,868	7,835
31st Judicial District IV-D	(2,324)	(332)	(1,992)	(2,080)	(4,072)
42nd Judicial District DA	(586)	(84)	(502)	652	150
42nd Judicial District IV-D	-	-	-	(40)	(40)
Acadia Parish DA	(13)	(2)	(11)	6,925	6,914
Allen Parish DA	2,996	428	2,568	9,872	12,440
Allen Parish Police Jury	(30)	(4)	(26)	7,359	7,333
Ascension Parish Council	(206)	(29)	(177)	985	808
Assumption Parish Police Jury	60	9	51	(649)	(598)
Avoyelles Parish DA	(2,812)	(402)	(2,410)	3,831	1,421
Beauregard Parish DA	20,379	2,911	17,468	(9,178)	8,290
Beauregard Parish IV-D	5,626	804	4,822	-	4,822
Bienville Parish Police Jury	(3)	-	(3)	(3,020)	(3,023)
Bossier Parish Police Jury	29,286	4,184	25,102	4,767	29,869
Caddo Parish DA	25,714	3,673	22,041	14,419	36,460
Calcasieu Parish DA	29,203	4,172	25,031	30,856	55,887
Caldwell Parish DA	(1,871)	(267)	(1,604)	(5,517)	(7,121)
Caldwell Parish Police Jury	161	23	138	(1,119)	(981)
Cameron Parish DA	10,961	1,566	9,395	-	9,395
Cameron Parish Police Jury	(7,765)	(1,109)	(6,656)	3,214	(3,442)

(Continued)

DISTRICT ATTORNEYS' RETIRMENT SYSTEM  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION  
JUNE 30, 2017

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
Catahoula Parish Police Jury	\$ 804	\$ 115	\$ 689	\$ (203)	\$ 486
Claiborne Parish Police Jury	(7)	(1)	(6)	70	64
Concordia Parish Police Jury	(19)	(3)	(16)	(25)	(41)
De Soto Parish Police Jury	806	115	691	(14,188)	(13,497)
East Baton Rouge Parish DA	43,781	6,254	37,527	30,862	68,389
East Baton Rouge Parish IV-D	9,398	1,343	8,055	15,115	23,170
East Carroll Parish Treasurer	(9)	(1)	(8)	(407)	(415)
East Feliciana Parish Police Jury	(989)	(141)	(848)	591	(257)
Evangeline Parish DA	5,536	791	4,745	175	4,920
Evangeline Parish Police Jury	(3,441)	(492)	(2,949)	(6,886)	(9,835)
Franklin Parish Police Jury	-	-	-	(1,422)	(1,422)
Grant Parish DA	-	-	-	(2,815)	(2,815)
Grant Parish Police Jury	583	83	500	7,952	8,452
Iberia Parish Government	(1,141)	(163)	(978)	14,579	13,601
Iberville Parish DA	(8,482)	(1,212)	(7,270)	(1,207)	(8,477)
Iberville Parish Council	-	-	-	(5,933)	(5,933)
Iberville Parish Government	-	-	-	(12,693)	(12,693)
Iberville Parish Police Jury	-	-	-	(116)	(116)
Iberville Parish School Board	(4)	(1)	(3)	(143)	(146)
Jackson Parish DA	-	-	-	(1,060)	(1,060)
Jackson Parish Police Jury	(11)	(2)	(9)	612	603
Jefferson Davis Parish DA	1,174	168	1,006	(2,199)	(1,193)
Jefferson Davis Police Jury	(189)	(27)	(162)	(389)	(551)
Jefferson Davis Parish IV-D	4,698	671	4,027	1,994	6,021
Jefferson Parish DA	(54,755)	(7,822)	(46,933)	13,896	(33,037)
Lafayette Parish DA	6,579	940	5,639	(232)	5,407
Lafayette Parish Government	(12,349)	(1,764)	(10,585)	(4,117)	(14,702)
Lafayette Parish IV-D	6,147	878	5,269	1,747	7,016
Lafourche Parish DA	10,427	1,490	8,937	(44,997)	(36,060)
Lafourche Parish Government	(25,843)	(3,692)	(22,151)	51,564	29,413
LaSalle Parish DA	(89)	(13)	(76)	157	81
LaSalle Parish Police Jury	(2,513)	(359)	(2,154)	1,900	(254)
Livingston Parish Council	(365)	(52)	(313)	5,224	4,911
Louisiana District Attorney Association	15,707	2,244	13,463	24,872	38,335
Madison Parish Police Jury	(9)	(1)	(8)	(429)	(437)
Morehouse Parish Police Jury	(327)	(47)	(280)	1,732	1,452
Natchitoches Parish DA	3,822	546	3,276	(3,960)	(684)
Natchitoches Parish Government	(40)	(6)	(34)	(23,970)	(24,004)
Orleans Parish DA	(11,166)	(1,595)	(9,571)	(39,026)	(48,597)
Orleans Parish IV-D	(628)	(90)	(538)	5,482	4,944

(Continued)

DISTRICT ATTORNEYS' RETIRMENT SYSTEM  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION  
JUNE 30, 2017

Employer	Current Year Change in Proportion	Amortization of Current Year Change in Proportion	Remaining Deferred Amounts from Current Year Change in Proportion	Remaining Deferred Amounts from Prior Years Changes in Proportion	Total Net Deferred Amounts from Changes in Proportion
Ouachita Parish Police Jury	\$ (8,244)	\$ (1,178)	\$ (7,066)	\$ 21,897	\$ 14,831
Plaquemines Parish DA	(839)	(120)	(719)	2,203	1,484
Plaquemines Parish Government	(1,265)	(181)	(1,084)	6,535	5,451
Pointe Coupee Police Jury	(9)	(1)	(8)	(83)	(91)
Rapides Parish Police Jury	(53,209)	(7,601)	(45,608)	61,470	15,862
Red River Parish DA	(31)	(4)	(27)	101	74
Red River Parish Police Jury	672	96	576	1,813	2,389
Richland Parish Police Jury	-	-	-	(1,645)	(1,645)
Sabine Parish Police Jury	(19)	(3)	(16)	(511)	(527)
St. Bernard Parish DA	2,797	400	2,397	21,223	23,620
St. Bernard Parish Government	20,226	2,889	17,337	6,621	23,958
St. Charles Parish DA	17,957	2,565	15,392	19,345	34,737
St. Charles Parish Clearing	374	53	321	4,305	4,626
St. Helena Police Jury	(19)	(3)	(16)	3,198	3,182
St. James Parish Government	(5,754)	(822)	(4,932)	4,082	(850)
St. John the BaptiSt. Parish DA	12,169	1,738	10,431	44,693	55,124
St. John the BaptiSt. Parish Government	(28)	(4)	(24)	(3,449)	(3,473)
St. Landry Parish DA	(980)	(140)	(840)	7,213	6,373
St. Landry Parish Council	5,407	772	4,635	(3,730)	905
St. Landry Parish Government	(5,501)	(786)	(4,715)	538	(4,177)
St. Martin Parish Government	(1,993)	(285)	(1,708)	(1,699)	(3,407)
St. Mary Parish Government	1,596	228	1,368	(706)	662
St. Tammany Parish Government	(113,617)	(16,231)	(97,386)	65,269	(32,117)
State of Louisiana	(28,803)	(4,115)	(24,688)	(294,175)	(318,863)
Tangipahoa Parish Council	5,725	818	4,907	9,246	14,153
Tensas Parish Policy Jury	(166)	(24)	(142)	(421)	(563)
Terrebonne Parish DA	31,513	4,502	27,011	(32,658)	(5,647)
Terrebonne Parish Government	(3,888)	(555)	(3,333)	(8,626)	(11,959)
Vermilion Parish Police Jury	(580)	(83)	(497)	2,524	2,027
Vernon Parish DA	3,484	498	2,986	(2,903)	83
Vernon Parish Police Jury	4,845	692	4,153	(4,760)	(607)
Washington Parish Council	-	-	-	(4,719)	(4,719)
Washington Parish Government	3,551	507	3,044	(12,565)	(9,521)
Webster Parish Police Jury	(120)	(17)	(103)	1,236	1,133
West Baton Rouge Parish School Board	(1)	-	(1)	(13)	(14)
West Baton Rouge Parish Council	(2,337)	(334)	(2,003)	3,234	1,231
West Carroll Parish	-	-	-	(1,086)	(1,086)
West Feliciana Parish Government	907	130	777	(1,682)	(905)
Winn Parish DA	(504)	(72)	(432)	5,960	5,528
Winn Parish Police Jury	(23)	(3)	(20)	(2,430)	(2,450)
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION  
JUNE 30, 2018 - JUNE 30, 2023

Employer	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	Total
2nd Judicial District DA	\$ 1,602	\$ 20,837	\$ 10,581	\$ 2,153	\$ 3,955	\$ 4,393	\$ 43,521
2nd Judicial District IV-D	222	691	418	212	256	282	2,081
3rd Judicial District DA	2,008	29,690	13,318	3,623	6,216	7,893	62,748
4th Judicial District DA	(1,922)	46,328	32,975	1,801	6,321	6,623	92,126
4th Judicial District IV-D	1,447	1,447	(3,149)	(145)	(145)	-	(545)
5th Judicial District DA	(669)	17,333	4,948	340	2,026	3,329	27,307
6th Judicial District DA	6,492	33,732	18,215	5,641	8,193	8,123	80,396
6th Judicial District IV-D	5,485	14,592	7,017	1,148	2,001	2,797	33,040
7th Judicial District DA	(2,768)	6,826	6,310	2,099	2,998	3,489	18,954
11th Judicial District DA	(247)	12,061	4,728	856	2,009	2,322	21,729
16th Judicial District DA	343	66,979	27,272	4,739	10,982	18,203	128,518
18th Judicial District IV-D	5,705	17,740	10,727	5,432	6,560	7,200	53,364
20th Judicial District DA	(3,073)	3,046	23	(1,088)	(515)	1,043	(564)
20th Judicial District PTI Fund	1,093	2,652	1,744	843	989	(61)	7,260
20th Judicial District IV-D	4,950	12,531	7,201	1,510	2,220	2,408	30,820
21st Judicial District DA	(3,894)	17,058	2,956	(3,485)	(1,522)	5,736	16,849
21st Judicial District PTI Fund	3,278	9,265	5,776	3,143	3,704	1,899	27,065
21st Judicial District IV-D	3,884	10,812	6,775	3,727	4,376	1,844	31,418
22nd Judicial District DA	2,880	84,491	49,406	9,285	16,931	17,265	180,258
23rd Judicial District DA	24,362	86,193	49,511	15,012	20,805	21,110	216,993
27th Judicial District IV-D	2,041	5,658	3,550	1,959	2,298	912	16,418
31st Judicial District IV-D	(2,248)	(1,290)	1,351	193	283	(88)	(1,799)
42nd Judicial District DA	2,157	25,160	9,782	4,852	7,007	5,777	54,735
42nd Judicial District IV-D	90	90	(220)	-	-	-	(40)
Acadia Parish DA	3,421	16,957	9,206	2,368	3,636	3,446	39,034
Allen Parish DA	6,555	29,375	14,809	3,736	5,874	6,241	66,590
Allen Parish Police Jury	3,448	6,718	2,945	426	732	825	15,094
Ascension Parish Council	1,120	8,488	4,831	659	1,349	1,845	18,292
Assumption Parish Police Jury	670	4,471	991	480	836	973	8,421
Avoyelles Parish DA	3,661	35,412	18,216	4,405	7,379	7,695	76,768
Beauregard Parish DA	4,786	31,417	15,674	3,707	6,202	9,700	71,486
Beauregard Parish IV-D	1,109	3,449	2,086	1,056	1,276	1,399	10,375
Bienville Parish Police Jury	(1,441)	(878)	334	53	105	138	(1,689)
Bossier Parish Police Jury	17,309	85,629	40,240	10,410	16,811	21,594	191,993
Caddo Parish DA	33,391	180,580	77,684	19,555	33,345	41,185	385,740
Calcasieu Parish DA	24,829	116,011	58,774	18,350	26,893	27,407	272,264
Caldwell Parish DA	(1,237)	6,910	3,333	316	1,079	1,811	12,212
Caldwell Parish Police Jury	520	3,764	1,209	36	340	849	6,718
Cameron Parish DA	2,161	6,720	4,063	2,058	2,485	2,726	20,213
Cameron Parish Police Jury	659	11,660	5,897	863	1,894	1,691	22,664

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION  
JUNE 30, 2018 - JUNE 30, 2023

Employer	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	Total
Catahoula Parish Police Jury	\$ 397	\$ 3,438	\$ 1,621	\$ 534	\$ 819	\$ 894	\$ 7,703
Claiborne Parish Police Jury	184	868	418	(12)	52	176	1,686
Concordia Parish Police Jury	604	2,805	984	10	217	561	5,181
De Soto Parish Police Jury	(2,079)	(345)	(2,688)	(2,495)	(2,333)	557	(9,383)
East Baton Rouge Parish DA	49,394	254,955	124,670	24,636	43,895	58,634	556,184
East Baton Rouge Parish IV-D	11,610	43,364	23,742	3,701	6,676	9,427	98,520
East Carroll Parish Treasurer	(26)	868	465	44	128	229	1,708
East Feliciana Parish Police Jury	55	1,528	701	293	431	230	3,238
Evangeline Parish DA	1,516	15,172	8,139	3,476	4,755	4,266	37,324
Evangeline Parish Police Jury	(1,696)	(1,696)	(2,504)	(1,725)	(1,725)	(489)	(9,835)
Franklin Parish Police Jury	(711)	(711)	-	-	-	-	(1,422)
Grant Parish DA	(913)	(913)	(989)	-	-	-	(2,815)
Grant Parish Police Jury	4,893	20,687	10,866	1,949	3,429	4,105	45,929
Iberia Parish Government	5,496	11,283	7,911	392	934	1,317	27,333
Iberville Parish DA	5,587	69,385	32,796	7,059	13,036	15,054	142,917
Iberville Parish Council	(2,135)	(2,135)	(1,663)	-	-	-	(5,933)
Iberville Parish Government	(3,787)	(3,787)	(5,119)	-	-	-	(12,693)
Iberville Parish Police Jury	(39)	(39)	(38)	-	-	-	(116)
Iberville Parish School Board	(18)	403	243	38	78	109	853
Jackson Parish DA	(529)	(531)	-	-	-	-	(1,060)
Jackson Parish Police Jury	400	1,180	462	72	145	195	2,454
Jefferson Davis Parish DA	4,346	25,671	10,202	796	2,794	5,601	49,410
Jefferson Davis Police Jury	(154)	549	387	57	123	157	1,119
Jefferson Davis Parish IV-D	1,445	4,320	2,645	1,380	1,649	1,404	12,843
Jefferson Parish DA	36,540	347,588	160,196	30,087	59,229	71,438	705,078
Lafayette Parish DA	(627)	4,343	5,924	2,444	2,910	2,206	17,200
Lafayette Parish Government	8,571	94,070	44,245	6,633	14,644	20,024	188,187
Lafayette Parish IV-D	2,362	8,232	2,579	2,426	2,976	2,370	20,945
Lafourche Parish DA	(15,162)	5,500	6,126	3,908	5,843	6,757	12,972
Lafourche Parish Government	23,316	63,319	25,978	738	4,486	6,501	124,338
LaSalle Parish DA	804	9,249	4,118	1,511	2,302	2,138	20,122
LaSalle Parish Police Jury	159	1,217	573	152	251	(97)	2,255
Livingston Parish Council	2,906	9,752	5,073	549	1,191	1,686	21,157
Louisiana District Attorney Association	16,168	114,743	64,484	20,131	29,366	27,360	272,252
Madison Parish Police Jury	(13)	881	381	63	147	227	1,686
Morehouse Parish Police Jury	2,334	8,203	1,999	421	971	1,450	15,378
Natchitoches Parish DA	661	23,573	14,917	3,001	5,148	6,385	53,685
Natchitoches Parish Government	(6,726)	379	672	(1,970)	(1,304)	1,805	(7,144)
Orleans Parish DA	18,351	164,625	61,839	2,156	15,861	35,680	298,512
Orleans Parish IV-D	4,966	28,801	13,549	2,988	5,221	5,980	61,505

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION  
JUNE 30, 2018 - JUNE 30, 2023

Employer	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	Total
Ouachita Parish Police Jury	\$ 20,632	\$ 114,372	\$ 52,243	\$ 9,267	\$ 18,050	\$ 22,711	\$ 237,275
Plaquemines Parish DA	987	7,762	4,565	1,001	1,635	1,611	17,561
Plaquemines Parish Government	5,909	30,365	13,730	2,570	4,861	6,050	63,485
Pointe Coupee	41	721	404	63	127	168	1,524
Rapides Parish Police Jury	19,956	129,266	68,171	13,683	23,925	20,252	275,253
Red River Parish DA	456	3,525	1,515	399	686	775	7,356
Red River Parish Police Jury	1,550	5,057	2,192	298	627	988	10,712
Richland Parish Police Jury	(769)	(769)	(107)	-	-	-	(1,645)
Sabine Parish Police Jury	(198)	1,798	1,435	239	426	511	4,211
St. Bernard Parish DA	6,908	12,343	9,297	2,836	3,345	1,787	36,516
St. Bernard Parish Government	10,013	54,451	28,554	9,006	13,169	14,216	129,409
St. Charles Parish DA	19,558	83,086	38,711	9,713	15,665	18,755	185,488
St. Charles Parish Clearing	4,460	24,340	9,852	3,086	4,949	5,115	51,802
St. Helena Police Jury	829	2,297	1,441	795	933	373	6,668
St. James Parish Government	1,139	5,088	2,789	(526)	(156)	186	8,520
St. John the BaptiSt. Parish DA	34,105	86,177	42,361	(1,921)	2,958	15,010	178,690
St. John the BaptiSt. Parish Government	(1,178)	1,696	1,754	40	309	725	3,346
St. Landry Parish DA	6,543	41,677	23,061	3,182	6,474	8,810	89,747
St. Landry Parish Council	407	2,655	986	318	528	1,347	6,241
St. Landry Parish Government	557	7,304	1,814	298	930	933	11,836
St. Martin Parish Government	(617)	3,497	2,083	123	508	762	6,356
St. Mary Parish Government	1,075	8,104	3,589	947	1,606	2,019	17,340
St. Tammany Parish Government	16,906	115,919	53,867	(1,060)	8,217	8,991	202,840
State of Louisiana	207,675	2,666,585	1,291,220	248,898	479,280	622,461	5,516,119
Tangipahoa Parish Council	6,731	32,733	17,168	4,674	7,111	7,439	75,856
Tensas Parish Policy Jury	(54)	670	267	18	86	167	1,154
Terrebonne Parish DA	(2,624)	37,986	20,091	8,304	12,109	14,853	90,719
Terrebonne Parish Government	2,363	33,481	13,530	1,111	4,027	7,372	61,884
Vermilion Parish Police Jury	2,049	15,105	6,651	2,367	3,590	3,247	33,009
Vernon Parish DA	2,630	22,959	10,460	2,346	4,250	5,677	48,322
Vernon Parish Police Jury	484	9,341	4,926	941	1,771	2,948	20,411
Washington Parish Council	34	34	(997)	(1,895)	(1,895)	-	(4,719)
Washington Parish Government	(4,004)	11,751	9,411	2,353	3,829	4,525	27,865
Webster Parish Police Jury	3,295	14,961	5,123	693	1,786	2,956	28,814
West Baton Rouge Parish School Board	3	108	59	13	23	30	236
West Baton Rouge Parish Council	1,754	14,553	9,307	929	2,128	2,931	31,602
West Carroll Parish	(542)	(544)	-	-	-	-	(1,086)
West Feliciana Parish Government	(111)	1,967	708	306	501	656	4,027
Winn Parish DA	4,824	19,446	8,192	1,369	2,739	3,656	40,226
Winn Parish Police Jury	(1,040)	39	574	84	186	268	111
<b>Total</b>	<u>\$ 695,365</u>	<u>\$ 6,023,305</u>	<u>\$ 2,918,408</u>	<u>\$ 574,639</u>	<u>\$ 1,073,822</u>	<u>\$ 1,357,642</u>	<u>\$ 12,643,181</u>



Duplantier  
Hrapmann  
Hogan &  
Maher, LLP

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

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March 9, 2018

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 schedules of the District Attorneys’ Retirement System, as of June 30, 2017, and the related notes to the schedules and have issued our report thereon dated March 9, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the employer schedules, we considered the District Attorneys’ Retirement System’s internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the employer 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 schedules will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorneys' Retirement System's employer 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 determination of employer 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.

***Duplantier, Hrapmann, Hogan & Maher, LLP***

New Orleans, Louisiana

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUMMARY SCHEDULE OF FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2017

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, 2017 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