

EMPLOYER PENSION REPORT  
DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
JUNE 30, 2019

DISTRICT ATTORNEYS' RETIREMENT SYSTEM

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INDEPENDENT AUDITOR'S REPORT

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March 5, 2020

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, 2019, 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, 2019, 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 totals included in the schedule of pension amounts by employer are free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit 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, 2019, 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 \$468,110,361 as of June 30, 2019. 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, 2019, 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, 2019, and our report thereon, dated December 23, 2019, 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 contents 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 5, 2020, 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, Sharpness, Hogan and Parker, LLP*

New Orleans, Louisiana

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS  
JUNE 30, 2019

Employer	Employer Contributions	Employer Allocation Percentage
2nd Judicial District DA	\$ 2,548	0.346682 %
2nd Judicial District IV-D	803	0.109257
3rd Judicial District DA	4,577	0.622749
4th Judicial District DA	5,985	0.814322
5th Judicial District DA	2,801	0.381106
6th Judicial District DA	4,020	0.546963
6th Judicial District IV-D	1,292	0.175790
7th Judicial District DA	1,420	0.193206
11th Judicial District DA	2,416	0.328722
13th Judicial District DA	2,552	0.347226
15th Judicial District DA	18,461	2.511813
16th Judicial District DA	10,031	1.364823
18th Judicial District DA	10,456	1.422649
18th Judicial District IV-D	1,401	0.190621
19th Judicial District DA	26,601	3.619346
20th Judicial District DA	876	0.119189
20th Judicial District PTI Fund	223	0.030341
20th Judicial District IV-D	1,081	0.147081
21st Judicial District DA	3,035	0.412944
21st Judicial District IV-D	1,025	0.139462
21st Judicial District PTI Fund	1,557	0.211846
22nd Judicial District DA	11,596	1.577758
23rd Judicial District DA	9,703	1.320195
25th Judicial District DA	1,037	0.141095
27th Judicial District DA	4,743	0.645335
27th Judicial District IV-D	563	0.076602
29th Judicial District DA	7,642	1.039775
31st Judicial District DA	3,267	0.444510
32nd Judicial District DA	4,979	0.677445
33rd Judicial District DA	3,463	0.471178
34th Judicial District DA	809	0.110073
37th Judicial District DA	1,478	0.201097
39th Judicial District DA	438	0.059595
40th Judicial District DA	7,682	1.045217
Allen Parish Police Jury	427	0.058098
Ascension Parish Council	1,013	0.137829
Assumption Parish Police Jury	524	0.071296
Avoyelles Parish DA	3,425	0.466007
Beauregard Parish DA	3,130	0.425869
Beauregard Parish IV-D	250	0.034015

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS  
JUNE 30, 2019

Employer	Employer Contributions	Employer Allocation Percentage
Bienville Parish Police Jury	\$ 80	0.010885 %
Bossier Parish Police Jury	8,611	1.171617
Caddo Parish DA	22,477	3.058233
Calcasieu Parish Police Jury	14,475	1.969476
Caldwell Parish Police Jury	569	0.077418
Cameron Parish DA	660	0.089800
Cameron Parish Police Jury	1,645	0.223820
Catahoula Parish Police Jury	414	0.056329
Claiborne Parish Police Jury	98	0.013334
Concordia Parish DA	740	0.100685
Concordia Parish Police Jury	319	0.043403
De Soto Parish DA	3,270	0.444918
De Soto Parish Police Jury	270	0.036736
East Baton Rouge Parish IV-D	3,940	0.536078
East Carroll Parish Treasurer	121	0.016463
East Feliciana Parish Police Jury	247	0.033607
Grant Parish Police Jury	2,327	0.316613
Iberia Parish Government	906	0.123271
Iberville Parish School Board	60	0.008164
Jackson Parish Police Jury	166	0.022586
Jefferson Davis Police IV-D	546	0.074289
Jefferson Davis Parish Police Jury	100	0.013606
Jefferson Parish DA	49,333	6.712274
Lafayette Parish Government	2,175	0.295932
Lafayette Parish IV-D	148	0.020137
Lafourche Parish DA	2,094	0.284911
Lafourche Parish Government	5,728	0.779355
LaSalle Parish DA	1,204	0.163817
LaSalle Parish Police Jury	163	0.022178
Livingston Parish Council	955	0.129938
Louisiana District Attorney Association	16,607	2.259557
Madison Parish Police Jury	122	0.016599
Morehouse Parish Police Jury	879	0.119597
Natchitoches Parish DA	3,336	0.453898
Natchitoches Parish Government	983	0.133748
Orleans Parish DA	17,329	2.357793
Orleans Parish IV-D	3,516	0.478389
Ouachita Parish Policy Jury	14,468	1.968524
Plaquemines Parish Government	3,471	0.472266
Pointe Coupee Police Jury	97	0.013198

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS  
JUNE 30, 2019

Employer	Employer Contributions	Employer Allocation Percentage
Rapides Parish IV-D	\$ 1,531	0.208309 %
Rapides Parish Police Jury	12,227	1.663612
Red River Parish Police Jury	813	0.110617
Sabine Parish Police Jury	285	0.038777
St. Charles IV-D	1,208	0.164361
St. Bernard Parish Government	7,346	0.999501
St. Charles Parish Clearing	2,951	0.401515
St. Helena Police Jury	228	0.031022
St. James Parish Government	524	0.071296
St. John the Baptist Parish Government	447	0.060819
St. Landry Parish Government	1,265	0.172117
St. Martin Parish Government	894	0.121638
St. Mary Parish Government	911	0.123951
St. Tammany Parish Government	20,508	2.790329
State of Louisiana	308,192	41.932767
Tangipahoa Parish Council	3,860	0.525194
Tensas Parish Policy Jury	106	0.014422
Terrebonne Parish Government	4,754	0.646832
Vermilion Parish Police Jury	918	0.124904
Vernon Parish DA	3,122	0.424781
Vernon Parish Police Jury	1,166	0.158647
Washington Parish Government	1,969	0.267903
Webster Parish Police Jury	1,663	0.226269
West Baton Rouge Parish Council	1,805	0.245589
West Baton Rouge Parish School Board	15	0.002041
West Feliciana Parish Government	283	0.038505
Winn Parish DA	1,842	0.250623
Winn Parish Police Jury	155	0.021089
Total	<u>\$ 734,967</u>	<u>100.00000 %</u>

See accompanying notes.



**DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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	\$ 111,529	\$ 479	\$ 15,641	\$ 50,797	\$ 7,374	\$ 74,291	\$ 34,810	\$ -	\$ 3,678	\$ 7,314	\$ 45,802	\$ 60,828	\$ (1,098)	\$ 59,730
2nd Judicial District IV-D	35,148	151	4,929	16,009	10,496	31,585	10,970	-	1,159	-	12,129	19,170	2,583	21,753
3rd Judicial District DA	200,340	861	28,096	91,247	16,188	136,392	62,530	-	6,608	3,096	72,234	109,267	1,121	110,388
4th Judicial District DA	261,970	1,126	36,739	119,317	20,815	177,997	81,765	-	8,640	34,208	124,613	142,880	(10,288)	132,592
4th Judicial District IV-D	-	-	-	-	-	-	-	-	-	3,436	3,436	-	1,444	1,444
5th Judicial District DA	122,603	527	17,194	55,841	4,383	77,945	38,266	-	4,044	9,374	51,684	66,868	(1,963)	64,905
6th Judicial District DA	175,960	756	24,677	80,143	14,238	119,814	54,920	-	5,803	-	60,723	95,969	3,877	99,846
6th Judicial District IV-D	56,552	243	7,931	25,757	8,508	42,439	17,651	-	1,865	3,736	23,252	30,844	4,546	35,390
7th Judicial District DA	62,155	267	8,717	28,309	5,868	43,161	19,400	-	2,050	9	21,459	33,900	(3,672)	30,228
11th Judicial District DA	105,751	454	14,831	48,165	11,446	74,896	33,007	-	3,488	4,800	41,295	57,677	576	58,253
13th Judicial District DA	111,704	480	15,665	50,877	18,743	85,765	34,865	-	3,684	1,344	39,893	60,924	2,193	63,117
15th Judicial District DA	808,058	3,473	113,323	368,039	296,947	781,782	252,208	-	26,651	-	278,859	440,719	61,597	502,316
16th Judicial District DA	439,068	1,887	61,575	199,978	20,497	283,937	137,040	-	14,481	17,800	169,321	239,470	(5,216)	234,254
18th Judicial District DA	457,671	1,967	64,184	208,451	29,847	304,449	142,847	-	15,095	7,172	165,114	249,616	3,007	252,623
18th Judicial District IV-D	61,323	264	8,600	27,930	19,193	55,987	19,140	-	2,023	5,206	26,369	33,446	3,364	36,810
19th Judicial District DA	1,164,355	5,004	163,290	530,318	49,775	748,387	363,414	-	38,402	66,309	468,125	635,045	15,364	650,409
20th Judicial District DA	38,343	165	5,377	17,464	924	23,930	11,968	-	1,265	7,568	20,801	20,913	(3,742)	17,171
20th Judicial District PTI Fund	9,761	42	1,369	4,446	4,219	10,076	3,047	-	322	2,150	5,519	5,324	932	6,256
20th Judicial District IV-D	47,316	203	6,636	21,551	6,016	34,406	14,768	-	1,561	307	16,636	25,807	4,103	29,910
21st Judicial District DA	132,845	571	18,630	60,506	9,240	88,947	41,463	-	4,381	24,612	70,456	72,455	(5,950)	66,505
21st Judicial District IV-D	44,865	193	6,292	20,434	10,243	37,162	14,003	-	1,480	-	15,483	24,470	3,234	27,704
21st Judicial District PTI Fund	68,152	293	9,558	31,040	18,746	59,637	21,271	-	2,248	-	23,519	37,170	4,995	42,165
22nd Judicial District DA	507,570	2,181	71,182	231,178	21,316	325,857	158,421	-	16,740	14,150	189,311	276,831	(6,616)	270,215
23rd Judicial District DA	424,711	1,825	59,562	193,439	57,959	312,785	132,559	-	14,008	-	146,567	231,639	20,545	252,184
25th Judicial District DA	45,391	195	6,366	20,674	4,695	31,930	14,167	-	1,497	1,180	16,844	24,756	519	25,275
27th Judicial District DA	207,606	892	29,115	94,556	4,421	128,984	64,797	-	6,847	3,863	75,507	113,229	1,573	114,802
27th Judicial District IV-D	24,643	106	3,456	11,224	5,734	20,520	7,692	-	813	23	8,528	13,440	1,793	15,233
29th Judicial District DA	334,499	1,438	46,910	152,351	26,502	227,201	104,403	-	11,032	24,456	139,891	182,437	8,014	190,451
31st Judicial District DA	143,000	615	20,054	65,131	6,679	92,479	44,633	-	4,716	5,013	54,362	77,993	2,775	80,768
31st Judicial District IV-D	-	-	-	-	2,003	2,003	-	-	-	3,046	3,046	-	(2,803)	(2,803)
32nd Judicial District DA	217,936	937	30,564	99,261	18,007	148,769	68,021	-	7,188	16,082	91,291	118,863	(9,962)	108,901
33rd Judicial District DA	151,579	651	21,258	69,038	9,492	100,439	47,310	-	4,999	-	52,309	82,672	4,612	87,284
34th Judicial District DA	35,411	152	4,966	16,128	12,250	33,496	11,052	-	1,168	-	12,220	19,313	6,415	25,728
37th Judicial District DA	64,694	278	9,073	29,465	6,228	45,044	20,192	-	2,134	2,522	24,848	35,284	(1,005)	34,279
39th Judicial District DA	19,172	82	2,689	8,732	674	12,177	5,984	-	632	379	6,995	10,456	115	10,571
40th Judicial District DA	336,250	1,445	47,156	153,148	41,097	242,846	104,949	-	11,090	30,162	146,201	183,392	29,279	212,671
42nd Judicial District IV-D	-	-	-	-	-	-	-	-	-	221	221	-	91	91
Acadia Parish Police Jury	-	-	-	-	3,611	3,611	-	-	-	29,616	29,616	-	(4,883)	(4,883)
Allen Parish Police Jury	18,690	80	2,621	8,513	1,737	12,951	5,834	-	616	628	7,078	10,194	2,956	13,150
Ascension Parish Council	44,340	191	6,218	20,195	1,723	28,327	13,839	-	1,462	1,032	16,333	24,183	170	24,353
Assumption Parish Police Jury	22,936	99	3,217	10,447	638	14,401	7,159	-	756	1,454	9,369	12,509	182	12,691
Avoyelles Parish DA	149,916	644	21,024	68,281	6,862	96,811	46,791	-	4,944	16,051	67,786	81,765	(3,510)	78,255
Beauregard Parish DA	137,003	589	19,213	62,400	16,626	98,828	42,761	-	4,519	16,559	63,839	74,722	(330)	74,392
Beauregard Parish IV-D	10,943	47	1,535	4,984	3,466	10,032	3,415	-	361	1,121	4,897	5,968	575	6,543
Bienville Parish Police Jury	3,502	15	491	1,595	113	2,214	1,093	-	115	50	1,258	1,910	(1,505)	405

(Continued)

**DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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)
District Attorneys' Retirement System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bossier Parish Police Jury	376,913	1,620	52,858	171,669	22,522	248,669	117,641	-	12,431	18,224	148,296	205,570	5,908	211,478
Caddo Parish DA	983,843	4,228	137,975	448,102	47,358	637,663	307,074	-	32,449	6,617	346,140	536,593	21,631	558,224
Calcasieu Parish DA	-	-	-	-	-	30,034	30,034	-	-	-	-	-	-	12,925
Calcasieu Parish Police Jury	633,587	2,723	88,855	288,574	27,119	407,271	197,753	-	20,897	3,570	222,220	345,561	6,066	351,627
Caldwell Parish Police Jury	24,906	107	3,493	11,344	2,484	17,428	7,773	-	821	1,340	9,934	13,584	557	14,141
Cameron Parish DA	28,889	124	4,051	13,158	7,204	24,537	9,017	-	953	245	10,215	15,756	1,692	17,448
Cameron Parish Police Jury	72,004	309	10,098	32,795	4,728	47,930	22,474	-	2,375	4,438	29,287	39,271	(319)	38,952
Catahoula Parish Police Jury	18,121	78	2,541	8,253	1,154	12,026	5,656	-	598	612	6,866	9,883	(5)	9,878
Claiborne Parish Police Jury	4,290	18	602	1,954	240	2,814	1,339	-	141	286	1,766	2,340	111	2,451
Concordia Parish DA	32,391	139	4,542	14,753	10,563	29,997	10,110	-	1,068	-	11,178	17,666	2,488	20,154
Concordia Parish Police Jury	13,963	60	1,958	6,360	425	8,803	4,358	-	461	772	5,591	7,615	380	7,995
De Soto Parish DA	143,132	615	20,073	65,191	15,849	101,728	44,674	-	4,721	10,125	59,520	78,065	(302)	77,763
De Soto Parish Police Jury	11,818	51	1,657	5,383	943	8,034	3,689	-	390	9,468	13,547	6,446	(2,207)	4,239
East Baton Rouge Parish IV-D	172,458	741	24,186	78,548	14,969	118,444	53,827	-	5,688	11,363	70,878	94,059	6,131	100,190
East Carroll Parish Treasurer	5,296	23	743	2,412	37	3,215	1,653	-	175	192	2,020	2,889	(152)	2,737
East Feliciana Parish Police Jury	10,811	46	1,516	4,924	1,507	7,993	3,374	-	357	808	4,539	5,897	16	5,913
Evangeline Parish Police Jury	-	-	-	-	-	-	-	-	-	6,441	6,441	-	(1,698)	(1,698)
Franklin Parish Police Jury	-	-	-	-	-	-	-	-	-	-	-	-	(711)	(711)
Grant Parish DA	-	-	-	-	-	-	-	-	-	987	987	-	(915)	(915)
Grant Parish Police Jury	101,855	438	14,284	46,391	6,172	67,285	31,791	-	3,359	410	35,560	55,552	3,406	58,958
Iberia Parish Government	39,657	170	5,561	18,062	6,664	30,457	12,378	-	1,308	856	14,542	21,629	5,117	26,746
Iberville Parish Council	-	-	-	-	-	-	-	-	-	1,661	1,661	-	(2,137)	(2,137)
Iberville Parish Government	-	-	-	-	-	-	-	-	-	5,117	5,117	-	(3,789)	(3,789)
Iberville Parish Police Jury	-	-	-	-	-	-	-	-	-	38	38	-	(39)	(39)
Iberville Parish School Board	2,626	11	368	1,196	81	1,656	820	-	87	36	943	1,432	(66)	1,366
Jackson Parish DA	-	-	-	-	-	-	-	-	-	-	-	-	(531)	(531)
Jackson Parish Police Jury	7,266	31	1,019	3,309	1,187	5,546	2,268	-	240	68	2,576	3,963	519	4,482
Jefferson Davis Police IV-D	23,899	103	3,352	10,885	5,992	20,332	7,459	-	788	-	8,247	13,035	1,571	14,606
Jefferson Davis Parish Police Jury	4,377	19	614	1,994	144	2,771	1,366	-	144	137	1,647	2,387	(232)	2,155
Jefferson Parish DA	2,159,360	9,280	302,830	983,503	116,668	1,412,281	673,972	-	71,219	38,008	783,199	1,177,725	18,591	1,196,316
Lafayette Parish Government	95,202	409	13,351	43,361	-	57,121	29,714	-	3,140	155,540	188,394	51,924	(35,696)	16,228
Lafayette Parish IV-D	6,478	28	908	2,951	6,415	10,302	2,022	-	214	11,140	13,376	3,533	(552)	2,981
Lafourche Parish DA	91,657	394	12,854	41,746	9,249	64,243	28,608	-	3,023	18,583	50,214	49,990	(20,240)	29,750
Lafourche Parish Government	250,721	1,077	35,161	114,193	14,648	165,079	78,254	-	8,269	16,640	103,163	136,744	18,958	155,702
LaSalle Parish DA	52,700	226	7,391	24,003	3,065	34,685	16,449	-	1,738	1,498	19,685	28,743	(140)	28,603
LaSalle Parish Police Jury	7,135	31	1,001	3,250	1,460	5,742	2,227	-	235	1,482	3,944	3,891	79	3,970
Livingston Parish Council	41,801	180	5,862	19,039	1,745	26,826	13,047	-	1,379	763	15,189	22,799	2,041	24,840
Louisiana District Attorney Association	726,907	3,124	101,942	331,077	82,073	518,216	226,880	-	23,975	-	250,855	396,458	14,072	410,530
Madison Parish Police Jury	5,340	23	749	2,432	27	3,231	1,667	-	176	211	2,054	2,912	(136)	2,776
Morehouse Parish Police Jury	38,475	165	5,396	17,524	1,564	24,649	12,009	-	1,269	1,863	15,141	20,984	1,838	22,822
Natchitoches Parish DA	146,020	628	20,478	66,507	6,567	94,180	45,575	-	4,816	49	50,440	79,640	(1,735)	77,905
Natchitoches Parish Government	43,027	185	6,034	19,597	2,347	28,163	13,429	-	1,419	12,040	26,888	23,467	(7,735)	15,732

(Continued)

**DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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)
Orleans Parish DA	\$ 758,509	\$ 3,260	\$ 106,374	\$ 345,471	\$ 4,946	\$ 460,051	\$ 236,743	\$ -	\$ 25,017	\$ 87,563	\$ 349,323	\$ 413,695	\$ (9,862)	\$ 403,833
Orleans Parish IV-D	153,899	661	21,583	70,095	8,062	100,401	48,034	-	5,076	1,864	54,974	83,937	2,770	86,707
Ouachita Parish Policy Jury	633,280	2,722	88,812	288,434	30,180	410,148	197,657	-	20,887	4,710	223,254	345,394	14,049	359,443
Plaquemines Parish Government	151,929	653	21,307	69,198	6,739	97,897	47,420	-	5,011	3,600	56,031	82,863	3,196	86,059
Pointe Coupee Police Jury	4,246	18	595	1,934	138	2,685	1,325	-	140	63	1,528	2,316	(34)	2,282
Rapides Parish IV-D	67,014	288	9,398	30,522	21,413	61,621	20,916	-	2,210	2,192	25,318	36,550	4,915	41,465
Rapides Parish Police Jury	535,189	2,300	75,055	243,758	38,977	360,090	167,041	-	17,651	89,967	274,659	291,895	(5,199)	286,696
Red River Parish Police Jury	35,586	153	4,991	16,208	5,847	27,199	11,107	-	1,174	529	12,810	19,409	2,233	21,642
Richland Parish Police Jury	-	-	-	-	-	-	-	-	-	109	109	-	(767)	(767)
Sabine Parish Police Jury	12,475	54	1,749	5,682	699	8,184	3,894	-	411	91	4,396	6,804	(421)	6,383
St. Charles IV-D	52,875	227	7,415	24,083	16,233	47,958	16,503	-	1,744	-	18,247	28,839	3,973	32,812
St. Bernard Parish Government	321,543	1,382	45,093	146,450	36,206	229,131	100,359	-	10,605	-	110,964	175,371	8,594	183,965
St. Charles Parish Clearing	129,169	555	18,115	58,831	7,090	84,591	40,316	-	4,260	2,180	46,756	70,449	2,656	73,105
St. Helena Police Jury	9,980	43	1,400	4,545	2,577	8,565	3,115	-	329	135	3,579	5,443	738	6,181
St. James Parish Government	22,936	99	3,217	10,447	1,892	15,655	7,159	-	756	4,164	12,079	12,509	569	13,078
St. John the Baptist Parish Government	19,566	84	2,744	8,911	1,248	12,987	6,107	-	645	813	7,565	10,671	(1,378)	9,293
St. Landry Parish Council	-	-	-	-	3,091	3,091	-	-	-	6,446	6,446	-	(893)	(893)
St. Landry Parish Government	55,371	238	7,765	25,219	5,716	38,938	17,282	-	1,826	4,597	23,705	30,199	786	30,985
St. Martin Parish Government	39,131	168	5,488	17,823	5,704	29,183	12,214	-	1,291	1,248	14,753	21,342	22	21,364
St. Mary Parish Government	39,875	171	5,592	18,162	1,860	25,785	12,446	-	1,315	1,984	15,745	21,748	(4)	21,744
St. Tammany Parish Government	897,658	3,858	125,888	408,848	192,443	731,037	280,174	-	29,606	91,706	401,486	489,587	30,806	520,393
State of Louisiana	13,489,904	57,974	1,891,830	6,144,112	-	8,093,916	4,210,418	-	444,918	664,736	5,320,072	7,357,466	(228,930)	7,128,536
Tangipahoa Parish Council	168,957	726	23,695	76,953	15,975	117,349	52,734	-	5,572	2,319	60,625	92,150	4,453	96,603
Tensas Parish Policy Jury	4,640	20	651	2,113	202	2,986	1,448	-	153	441	2,042	2,530	(133)	2,397
Terrebonne Parish Government	208,088	894	29,182	94,776	7,249	132,101	64,948	-	6,863	8,563	80,374	113,492	(88)	113,404
Vermilion Parish Police Jury	40,182	173	5,635	18,301	3,126	27,235	12,541	-	1,325	15,938	29,804	21,915	(2,759)	19,156
Vernon Parish DA	136,653	587	19,164	62,240	6,744	88,735	42,652	-	4,507	1,863	49,022	74,531	1,067	75,598
Vernon Parish Police Jury	51,037	219	7,157	23,245	4,057	34,678	15,930	-	1,683	3,674	21,287	27,836	(822)	27,014
Washington Parish Council	-	-	-	-	899	899	-	-	-	5,688	5,688	-	36	36
Washington Parish Government	86,185	370	12,087	39,254	3,907	55,618	26,900	-	2,843	5,723	35,466	47,006	(6,877)	40,129
Webster Parish Police Jury	72,791	313	10,208	33,154	1,697	45,372	22,719	-	2,401	2,888	28,008	39,701	1,996	41,697
West Baton Rouge Parish Council	79,007	340	11,080	35,984	3,399	50,803	24,659	-	2,606	1,687	28,952	43,091	226	43,317
West Baton Rouge Parish School Board	657	3	92	299	24	418	205	-	22	4	231	358	(9)	349
West Carroll Parish	-	-	-	-	-	-	-	-	-	-	-	-	(544)	(544)
West Feliciana Parish Government	12,387	53	1,737	5,642	517	7,949	3,866	-	409	702	4,977	6,756	(398)	6,358
Winn Parish DA	80,626	346	11,307	36,722	2,961	51,336	25,165	-	2,659	4,748	32,572	43,974	2,420	46,394
Winn Parish Police Jury	6,784	29	951	3,090	215	4,285	2,118	-	224	164	2,506	3,700	(1,154)	2,546
<b>Total</b>	<b>\$ 32,170,315</b>	<b>\$ 138,253</b>	<b>\$ 4,511,584</b>	<b>\$ 14,652,305</b>	<b>\$ 1,730,776</b>	<b>\$ 21,032,918</b>	<b>\$ 10,040,887</b>	<b>\$ -</b>	<b>\$ 1,061,027</b>	<b>\$ 1,730,776</b>	<b>\$ 12,832,690</b>	<b>\$ 17,545,848</b>	<b>\$ -</b>	<b>\$ 17,545,848</b>

See accompanying notes.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
NOTES TO SCHEDULES  
JUNE 30, 2019

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, 2019.

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, 2019

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, 2019

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, 2019

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, 2019

3. EMPLOYER CONTRIBUTIONS:

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2019, the actual employer contribution rate was 1.25%.

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, 2019, and excluded from pension expense.

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, 2019, as compared to the total of all employers' contributions received by the System during the fiscal year ended June 30, 2019.

5. SCHEDULE OF PENSION AMOUNTS BY EMPLOYER:

The schedule of pension amounts by employer displays each employer's allocation of the net pension liability. The schedule of pension amounts by employer was prepared using the allocation percentages included in the schedule of employer allocation.

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, 2019

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

The components of the net pension liability of the System's employers as of June 30, 2019, are as follows:

Total Pension Liability	\$ 468,110,361
Plan Fiduciary Net Position	<u>435,940,046</u>
Total Collective Net Pension Liability	<u>\$ 32,170,315</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2019, are as follows:

Valuation Date	June 30, 2019
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Investment Rate of Return	6.50%, net of Pension Plan investment expense, including inflation
Projected Salary Increases	5.50% (2.40% inflation, 3.10% merit)
Mortality Rates	RP-2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (setback 1 year for females) projected to 2032 using scale AA were selected for employees, annuitants, and beneficiaries mortality.  RP-2000 Disabled Lives Mortality Table (setback 5 years for males and 3 years for females) for disabled annuitants.
Expected Remaining Service Lives	6 years – June 30, 2019 6 years – June 30, 2018 7 years – June 30, 2017 7 years – June 30, 2016 6 years – June 30, 2015 6 years – June 30, 2014
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

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
NOTES TO SCHEDULES  
JUNE 30, 2019

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 7.56% for the year ended June 30, 2019.

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, 2019, 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	48.42%	5.13%	
Fixed Income	40.10%	1.65%	
Alternatives	10.99%	0.78%	
Cash	0.49%	0.00%	
System Total	<u>100.00%</u>		5.07%
Inflation			<u>2.49%</u>
Expected Arithmetic Nominal Return			<u>7.56%</u>

The discount rate used to measure the total pension liability was 6.50%. 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 6.50%, 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 (5.50%) or one percentage point higher (7.50%) than the current rate.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
NOTES TO SCHEDULES  
JUNE 30, 2019

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

	Changes in Discount Rate		
	2019		
	1% Decrease <u>5.50%</u>	Current Discount Rate <u>6.50%</u>	1% Increase <u>7.50%</u>
Net Pension Liability (Asset)	<u>\$ 87,628,910</u>	<u>\$ 32,170,315</u>	<u>\$ (15,052,682)</u>

8. CHANGE IN NET PENSION LIABILITY:

The changes in the net pension liability for the year ended June 30, 2019, 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, 2019 as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2019	
				Deferred Outflows	Deferred Inflows
2019	\$ -	\$ 9,338,975	\$ (1,556,495)	\$ -	\$ 7,782,480
2018	172,816	-	34,563	138,253	-
2017	-	1,283,374	(256,675)	-	1,026,699
2016	-	1,135,279	(283,819)	-	851,460
2015	-	760,495	(380,247)	-	380,248
2014	-	1,495,536	(1,495,536)	-	-
			Totals	<u>\$ 138,253</u>	<u>\$ 10,040,887</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, 2019 as follows:

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
NOTES TO SCHEDULES  
JUNE 30, 2019

8. CHANGE IN NET PENSION LIABILITY: (Continued)

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

	June 30, 2019					
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Inflows
2019	\$ 8,507,803	\$ -	\$ 1,701,561	\$ 6,806,242	\$ -	\$ 6,806,242
2018	-	6,775,109	(1,693,777)	-	5,081,332	(5,081,332)
2017	-	1,497,553	(499,184)	-	998,369	(998,369)
2016	7,570,088	-	3,785,045	3,785,043	-	3,785,043
2015	3,397,022	-	3,397,022	-	-	-
Totals	<u>\$ 10,591,285</u>	<u>\$ 6,079,701</u>		<u>\$ 10,591,285</u>	<u>\$ 6,079,701</u>	<u>\$ 4,511,584</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, 2019 as follows:

	June 30, 2019				
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2019	\$ -	\$ -	\$ -	\$ -	\$ -
2018	10,243,792	-	2,048,758	8,195,034	-
2017	8,071,589	-	1,614,318	6,457,271	-
2016	-	-	-	-	-
2015	-	2,122,054	(1,061,027)	-	1,061,027
2014	1,203,408	-	1,203,408	-	-
Totals	<u>\$ 14,652,305</u>	<u>\$ 1,061,027</u>		<u>\$ 14,652,305</u>	<u>\$ 1,061,027</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, 2019.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
NOTES TO SCHEDULES  
JUNE 30, 2019

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, 2019. 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  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non- Employer Contributions
2nd Judicial District DA	\$ 2,689	\$ 32,553
2nd Judicial District IV-D	847	10,259
3rd Judicial District DA	4,830	58,476
4th Judicial District DA	6,316	76,465
5th Judicial District DA	2,956	35,786
6th Judicial District DA	4,243	51,360
6th Judicial District IV-D	1,364	16,507
7th Judicial District DA	1,499	18,142
11th Judicial District DA	2,550	30,867
13th Judicial District DA	2,693	32,605
15th Judicial District DA	19,483	235,859
16th Judicial District DA	10,586	128,157
18th Judicial District DA	11,035	133,587
18th Judicial District IV-D	1,479	17,899
19th Judicial District DA	28,073	339,857
20th Judicial District DA	924	11,192
20th Judicial District PTI Fund	235	2,849
20th Judicial District IV-D	1,141	13,811
21st Judicial District DA	3,203	38,775
21st Judicial District IV-D	1,082	13,095
21st Judicial District PTI Fund	1,643	19,892
22nd Judicial District DA	12,238	148,151
23rd Judicial District DA	10,240	123,966
25th Judicial District DA	1,094	13,249
27th Judicial District DA	5,006	60,597
27th Judicial District IV-D	594	7,193
29th Judicial District DA	8,065	97,635
31st Judicial District DA	3,448	41,739
32nd Judicial District DA	5,255	63,612
33rd Judicial District DA	3,655	44,244
34th Judicial District DA	854	10,336
37th Judicial District DA	1,560	18,883
39th Judicial District DA	462	5,596
40th Judicial District DA	8,107	98,146
Allen Parish Police Jury	451	5,455
Ascension Parish Council	1,069	12,942
Assumption Parish Police Jury	553	6,695

(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, 2019

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non- Employer Contributions
Avoyelles Parish DA	\$ 3,615	\$ 43,758
Beauregard Parish DA	3,303	39,989
Beauregard Parish IV-D	264	3,194
Bienville Parish Police Jury	84	1,022
Bossier Parish Police Jury	9,088	110,015
Caddo Parish DA	23,721	287,168
Calcasieu Parish Police Jury	15,276	184,934
Caldwell Parish Police Jury	600	7,270
Cameron Parish DA	697	8,432
Cameron Parish Police Jury	1,736	21,017
Catahoula Parish Police Jury	437	5,289
Claiborne Parish Police Jury	103	1,252
Concordia Parish DA	781	9,454
Concordia Parish Police Jury	337	4,076
De Soto Parish DA	3,451	41,778
De Soto Parish Police Jury	285	3,450
East Baton Rouge Parish IV-D	4,158	50,338
East Carroll Parish Treasurer	128	1,546
East Feliciana Parish Police Jury	261	3,156
Grant Parish Police Jury	2,456	29,730
Iberia Parish Government	956	11,575
Iberville Parish School Board	63	767
Jackson Parish Police Jury	175	2,121
Jefferson Davis Police IV-D	576	6,976
Jefferson Davis Parish Police Jury	106	1,278
Jefferson Parish DA	52,064	630,283
Lafayette Parish Government	2,295	27,788
Lafayette Parish IV-D	156	1,891
Lafourche Parish DA	2,210	26,753
Lafourche Parish Government	6,045	73,181
LaSalle Parish DA	1,271	15,382
LaSalle Parish Police Jury	172	2,083
Livingston Parish Council	1,008	12,201
Louisiana District Attorney Association	17,526	212,172
Madison Parish Police Jury	129	1,559
Morehouse Parish Police Jury	928	11,230
Natchitoches Parish DA	3,521	42,621

(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, 2019

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non- Employer Contributions
Natchitoches Parish Government	\$ 1,037	\$ 12,559
Orleans Parish DA	18,288	221,397
Orleans Parish IV-D	3,711	44,921
Ouachita Parish Policy Jury	15,269	184,844
Plaquemines Parish Government	3,663	44,346
Pointe Coupee Police Jury	102	1,239
Rapides Parish IV-D	1,616	19,560
Rapides Parish Police Jury	12,904	156,213
Red River Parish Police Jury	858	10,387
Sabine Parish Police Jury	301	3,641
St. Charles IV-D	1,275	15,433
St. Bernard Parish Government	7,753	93,853
St. Charles Parish Clearing	3,114	37,702
St. Helena Police Jury	241	2,913
St. James Parish Government	553	6,695
St. John the Baptist Parish Government	472	5,711
St. Landry Parish Government	1,335	16,162
St. Martin Parish Government	943	11,422
St. Mary Parish Government	961	11,639
St. Tammany Parish Government	21,643	262,012
State of Louisiana	325,248	3,937,485
Tangipahoa Parish Council	4,074	49,316
Tensas Parish Policy Jury	112	1,354
Terrebonne Parish Government	5,017	60,738
Vermilion Parish Police Jury	969	11,728
Vernon Parish DA	3,295	39,887
Vernon Parish Police Jury	1,231	14,897
Washington Parish Government	2,078	25,156
Webster Parish Police Jury	1,755	21,247
West Baton Rouge Parish Council	1,905	23,061
West Baton Rouge Parish School Board	16	192
West Feliciana Parish Government	299	3,616
Winn Parish DA	1,944	23,533
Winn Parish Police Jury	164	1,980
Total	<u>\$ 775,650</u>	<u>\$ 9,390,000</u>



DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUPPLEMENTARY SCHEDULE  
SCHEDULE OF NET PENSION LIABILITY  
SENSITIVITY TO CHANGE IN DISCOUNT RATE  
JUNE 30, 2019

Employer	Net Pension Liability (Asset)	
	1% Decrease (5.50%)	1% Increase (7.50%)
2nd Judicial District DA	\$ 303,794	\$ (52,185)
2nd Judicial District IV-D	95,741	(16,446)
3rd Judicial District DA	545,708	(93,740)
4th Judicial District DA	713,581	(122,577)
5th Judicial District DA	333,959	(57,367)
6th Judicial District DA	479,298	(82,333)
6th Judicial District IV-D	154,043	(26,461)
7th Judicial District DA	169,304	(29,083)
11th Judicial District DA	288,056	(49,481)
13th Judicial District DA	304,270	(52,267)
15th Judicial District DA	2,201,074	(378,095)
16th Judicial District DA	1,195,980	(205,442)
18th Judicial District DA	1,246,652	(214,147)
18th Judicial District IV-D	167,039	(28,694)
19th Judicial District DA	3,171,593	(544,809)
20th Judicial District DA	104,444	(17,941)
20th Judicial District PTI Fund	26,587	(4,567)
20th Judicial District IV-D	128,885	(22,140)
21st Judicial District DA	361,858	(62,159)
21st Judicial District IV-D	122,209	(20,993)
21st Judicial District PTI Fund	185,638	(31,889)
22nd Judicial District DA	1,382,572	(237,495)
23rd Judicial District DA	1,156,872	(198,725)
25th Judicial District DA	123,640	(21,239)
27th Judicial District DA	565,500	(97,140)
27th Judicial District IV-D	67,125	(11,531)
29th Judicial District DA	911,143	(156,514)
31st Judicial District DA	389,519	(66,911)
32nd Judicial District DA	593,638	(101,974)
33rd Judicial District DA	412,888	(70,925)
34th Judicial District DA	96,456	(16,569)
37th Judicial District DA	176,219	(30,270)
39th Judicial District DA	52,222	(8,971)
40th Judicial District DA	915,912	(157,333)
Allen Parish Police Jury	50,911	(8,745)
Ascension Parish Council	120,778	(20,747)
Assumption Parish Police Jury	62,476	(10,732)
Avoyelles Parish DA	408,357	(70,147)
Beauregard Parish DA	373,184	(64,105)
Beauregard Parish IV-D	29,807	(5,120)
Bienville Parish Police Jury	9,538	(1,638)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUPPLEMENTARY SCHEDULE  
SCHEDULE OF NET PENSION LIABILITY  
SENSITIVITY TO CHANGE IN DISCOUNT RATE  
JUNE 30, 2019

Employer	Net Pension Liability (Asset)	
	1% Decrease (5.50%)	1% Increase (7.50%)
Bossier Parish Police Jury	\$ 1,026,675	\$ (176,360)
Caddo Parish DA	2,679,896	(460,346)
Calcasieu Parish Police Jury	1,725,830	(296,459)
Caldwell Parish Police Jury	67,841	(11,653)
Cameron Parish DA	78,691	(13,517)
Cameron Parish Police Jury	196,131	(33,691)
Catahoula Parish Police Jury	49,360	(8,479)
Claiborne Parish Police Jury	11,684	(2,007)
Concordia Parish DA	88,229	(15,156)
Concordia Parish Police Jury	38,034	(6,533)
De Soto Parish DA	389,877	(66,972)
De Soto Parish Police Jury	32,191	(5,530)
East Baton Rouge Parish IV-D	469,759	(80,694)
East Carroll Parish Treasurer	14,426	(2,478)
East Feliciana Parish Police Jury	29,449	(5,059)
Grant Parish Police Jury	277,445	(47,659)
Iberia Parish Government	108,021	(18,556)
Iberville Parish School Board	7,154	(1,229)
Jackson Parish Police Jury	19,792	(3,400)
Jefferson Davis Police IV-D	65,099	(11,182)
Jefferson Davis Parish Police Jury	11,923	(2,048)
Jefferson Parish DA	5,881,893	(1,010,377)
Lafayette Parish Government	259,322	(44,546)
Lafayette Parish IV-D	17,646	(3,031)
Lafourche Parish DA	249,664	(42,887)
Lafourche Parish Government	682,940	(117,314)
LaSalle Parish DA	143,551	(24,659)
LaSalle Parish Police Jury	19,434	(3,338)
Livingston Parish Council	113,863	(19,559)
Louisiana District Attorney Association	1,980,025	(340,124)
Madison Parish Police Jury	14,546	(2,499)
Morehouse Parish Police Jury	104,802	(18,003)
Natchitoches Parish DA	397,746	(68,324)
Natchitoches Parish Government	117,202	(20,133)
Orleans Parish DA	2,066,108	(354,911)
Orleans Parish IV-D	419,207	(72,010)
Ouachita Parish Policy Jury	1,724,996	(296,316)
Plaquemines Parish Government	413,842	(71,089)
Pointe Coupee Police Jury	11,565	(1,987)
Rapides Parish IV-D	182,539	(31,356)
Rapides Parish Police Jury	1,457,805	(250,418)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUPPLEMENTARY SCHEDULE  
SCHEDULE OF NET PENSION LIABILITY  
SENSITIVITY TO CHANGE IN DISCOUNT RATE  
JUNE 30, 2019

Employer	Net Pension Liability (Asset)	
	1% Decrease (5.50%)	1% Increase (7.50%)
Red River Parish Police Jury	\$ 96,932	\$ (16,651)
Sabine Parish Police Jury	33,980	(5,837)
St. Charles IV-D	144,028	(24,741)
St. Bernard Parish Government	875,852	(150,452)
St. Charles Parish Clearing	351,843	(60,439)
St. Helena Police Jury	27,184	(4,670)
St. James Parish Government	62,476	(10,732)
St. John the Baptist Parish Government	53,295	(9,155)
St. Landry Parish Government	150,824	(25,908)
St. Martin Parish Government	106,590	(18,310)
St. Mary Parish Government	108,617	(18,658)
St. Tammany Parish Government	2,445,135	(420,019)
State of Louisiana	36,745,232	(6,312,001)
Tangipahoa Parish Council	460,222	(79,056)
Tensas Parish Policy Jury	12,638	(2,171)
Terrebonne Parish Government	566,812	(97,366)
Vermilion Parish Police Jury	109,452	(18,801)
Vernon Parish DA	372,231	(63,941)
Vernon Parish Police Jury	139,021	(23,881)
Washington Parish Government	234,760	(40,327)
Webster Parish Police Jury	198,277	(34,060)
West Baton Rouge Parish Council	215,207	(36,968)
West Baton Rouge Parish School Board	1,789	(307)
West Feliciana Parish Government	33,742	(5,796)
Winn Parish DA	219,618	(37,725)
Winn Parish Police Jury	18,480	(3,174)
Total	\$ 87,628,910	\$ (15,052,682)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION  
JUNE 30, 2019

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	\$ 6,753	\$ 1,126	\$ 5,627	\$ (5,567)	\$ 60
2nd Judicial District IV-D	995	166	829	9,667	10,496
3rd Judicial District DA	11,524	1,921	9,603	3,489	13,092
4th Judicial District DA	4,883	814	4,069	(17,462)	(13,393)
4th Judicial District IV-D	-	-	-	(3,436)	(3,436)
5th Judicial District DA	984	164	820	(5,811)	(4,991)
6th Judicial District DA	3,681	614	3,067	11,171	14,238
6th Judicial District IV-D	5,716	953	4,763	9	4,772
7th Judicial District DA	1,464	244	1,220	4,639	5,859
11th Judicial District DA	4,194	699	3,495	3,151	6,646
13th Judicial District DA	12,664	2,111	10,553	6,846	17,399
15th Judicial District DA	225,054	37,509	187,545	109,402	296,947
16th Judicial District DA	18,226	3,038	15,188	(12,491)	2,697
18th Judicial District DA	16,152	2,692	13,460	9,215	22,675
18th Judicial District IV-D	3,190	532	2,658	11,329	13,987
19th Judicial District DA	(65,930)	(10,988)	(54,942)	38,408	(16,534)
20th Judicial District DA	1,109	185	924	(7,568)	(6,644)
20th Judicial District PTI Fund	708	118	590	1,479	2,069
20th Judicial District IV-D	1,327	221	1,106	4,603	5,709
21st Judicial District DA	9,164	1,527	7,637	(23,009)	(15,372)
21st Judicial District IV-D	1,250	208	1,042	9,201	10,243
21st Judicial District PTI Fund	5,364	894	4,470	14,276	18,746
22nd Judicial District DA	2,467	411	2,056	5,110	7,166
23rd Judicial District DA	19,488	3,248	16,240	41,719	57,959
25th Judicial District DA	3,529	588	2,941	574	3,515
27th Judicial District DA	(2,146)	(358)	(1,788)	2,346	558
27th Judicial District IV-D	701	117	584	5,127	5,711
29th Judicial District DA	17,160	2,860	14,300	(12,254)	2,046
31st Judicial District DA	6,820	1,137	5,683	(4,017)	1,666
31st Judicial District IV-D	-	-	-	(1,043)	(1,043)
32nd Judicial District DA	(688)	(115)	(573)	2,498	1,925
33rd Judicial District DA	431	72	359	9,133	9,492
34th Judicial District DA	1,001	167	834	11,416	12,250
37th Judicial District DA	6,312	1,052	5,260	(1,554)	3,706
39th Judicial District DA	548	91	457	(162)	295
40th Judicial District DA	15,324	2,554	12,770	(1,835)	10,935
42nd Judicial District IV-D	-	-	-	(221)	(221)
Acadia Parish Police Jury	(20,739)	(3,457)	(17,282)	(8,723)	(26,005)
Allen Parish Police Jury	516	86	430	679	1,109
Ascension Parish Council	952	159	793	(102)	691
Assumption Parish Police Jury	508	85	423	(1,239)	(816)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION  
JUNE 30, 2019

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
Avoyelles Parish DA	\$ 3,258	\$ 543	\$ 2,715	(11,904)	\$ (9,189)
Beauregard Parish DA	5,672	945	4,727	(4,660)	67
Beauregard Parish IV-D	303	51	252	2,093	2,345
Bienville Parish Police Jury	95	16	79	(16)	63
Bossier Parish Police Jury	6,946	1,158	5,788	(1,490)	4,298
Caddo Parish DA	17,096	2,849	14,247	26,494	40,741
Calcasieu Parish DA	-	-	-	30,034	30,034
Calcasieu Parish Police Jury	(4,284)	(714)	(3,570)	27,119	23,549
Caldwell Parish Police Jury	2,871	479	2,392	(1,248)	1,144
Cameron Parish DA	1,129	188	941	6,018	6,959
Cameron Parish Police Jury	2,017	336	1,681	(1,391)	290
Catahoula Parish Police Jury	503	84	419	123	542
Claiborne Parish Police Jury	131	22	109	(155)	(46)
Concordia Parish DA	3,672	612	3,060	7,503	10,563
Concordia Parish Police Jury	503	84	419	(766)	(347)
De Soto Parish DA	10,179	1,697	8,482	(2,758)	5,724
De Soto Parish Police Jury	(143)	(24)	(119)	(8,406)	(8,525)
East Baton Rouge Parish IV-D	4,233	706	3,527	79	3,606
East Carroll Parish Treasurer	10	2	8	(163)	(155)
East Feliciana Parish Police Jury	439	73	366	333	699
Evangeline Parish Police Jury	-	-	-	(6,441)	(6,441)
Franklin Parish Police Jury	-	-	-	-	-
Grant Parish DA	-	-	-	(987)	(987)
Grant Parish Police Jury	4,060	677	3,383	2,379	5,762
Iberia Parish Government	1,119	187	932	4,876	5,808
Iberville Parish Council	-	-	-	(1,661)	(1,661)
Iberville Parish Government	-	-	-	(5,117)	(5,117)
Iberville Parish Police Jury	-	-	-	(38)	(38)
Iberville Parish School Board	74	12	62	(17)	45
Jackson Parish DA	-	-	-	-	-
Jackson Parish Police Jury	1,372	229	1,143	(24)	1,119
Jefferson Davis Police IV-D	657	110	547	5,445	5,992
Jefferson Davis Parish Police Jury	116	19	97	(90)	7
Jefferson Parish DA	77,943	12,991	64,952	13,708	78,660
Lafayette Parish Government	(81,505)	(13,584)	(67,921)	(87,619)	(155,540)
Lafayette Parish IV-D	192	32	160	(4,885)	(4,725)
Lafourche Parish DA	3,266	544	2,722	(12,056)	(9,334)
Lafourche Parish Government	7,990	1,332	6,658	(8,650)	(1,992)
LaSalle Parish DA	1,475	246	1,229	338	1,567
LaSalle Parish Police Jury	194	32	162	(184)	(22)
Livingston Parish Council	(170)	(28)	(142)	1,124	982

(Continued)

DISTRICT ATTORNEYS' RETIRMENT SYSTEM  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION  
JUNE 30, 2019

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
Louisiana District Attorney Association	\$ 43,627	\$ 7,271	\$ 36,356	\$ 45,717	\$ 82,073
Madison Parish Police Jury	32	5	27	(211)	(184)
Morehouse Parish Police Jury	1,877	313	1,564	(1,863)	(299)
Natchitoches Parish DA	1,026	171	855	5,663	6,518
Natchitoches Parish Government	(4,011)	(669)	(3,342)	(6,351)	(9,693)
Orleans Parish DA	5,935	989	4,946	(87,563)	(82,617)
Orleans Parish IV-D	7,761	1,294	6,467	(269)	6,198
Ouachita Parish Policy Jury	28,955	4,826	24,129	1,341	25,470
Plaquemines Parish Government	7,199	1,200	5,999	(2,860)	3,139
Pointe Coupee Police Jury	118	20	98	(23)	75
Rapides Parish IV-D	(2,631)	(439)	(2,192)	21,413	19,221
Rapides Parish Police Jury	(71,473)	(11,912)	(59,561)	8,571	(50,990)
Red River Parish Police Jury	3,232	539	2,693	2,625	5,318
Richland Parish Police Jury	-	-	-	(109)	(109)
Sabine Parish Police Jury	356	59	297	311	608
St. Charles IV-D	2,069	345	1,724	14,509	16,233
St. Bernard Parish Government	18,913	3,152	15,761	20,445	36,206
St. Charles Parish Clearing	5,053	842	4,211	699	4,910
St. Helena Police Jury	791	132	659	1,783	2,442
St. James Parish Government	381	64	317	(2,589)	(2,272)
St. John the Baptist Parish Government	551	92	459	(24)	435
St. Landry Parish Council	-	-	-	(3,355)	(3,355)
St. Landry Parish Government	1,174	196	978	141	1,119
St. Martin Parish Government	5,094	849	4,245	211	4,456
St. Mary Parish Government	1,138	190	948	(1,072)	(124)
St. Tammany Parish Government	201,120	33,520	167,600	(66,863)	100,737
State of Louisiana	(657,732)	(109,630)	(548,102)	(116,634)	(664,736)
Tangipahoa Parish Council	10,192	1,699	8,493	5,163	13,656
Tensas Parish Policy Jury	(209)	(35)	(174)	(65)	(239)
Terrebonne Parish Government	4,863	811	4,052	(5,366)	(1,314)
Vermilion Parish Police Jury	(10,374)	(1,729)	(8,645)	(4,167)	(12,812)
Vernon Parish DA	2,423	404	2,019	2,862	4,881
Vernon Parish Police Jury	1,438	240	1,198	(815)	383
Washington Parish Council	-	-	-	(4,789)	(4,789)
Washington Parish Government	(6,868)	(1,145)	(5,723)	3,907	(1,816)
Webster Parish Police Jury	2,036	339	1,697	(2,888)	(1,191)
West Baton Rouge Parish Council	529	88	441	1,271	1,712
West Baton Rouge Parish School Board	18	3	15	5	20
West Carroll Parish	-	-	-	-	-
West Feliciana Parish Government	(3)	(1)	(2)	(183)	(185)
Winn Parish DA	3,088	515	2,573	(4,360)	(1,787)
Winn Parish Police Jury	243	41	202	(151)	51
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION  
JUNE 30, 2020 - JUNE 30, 2024

Employer	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	Total
2nd Judicial District DA	\$ 11,826	\$ 3,735	\$ 5,465	\$ 11,738	\$ (4,275)	\$ 28,489
2nd Judicial District IV-D	6,356	3,795	4,340	6,501	(1,536)	19,456
3rd Judicial District DA	22,385	10,271	13,379	25,899	(7,776)	64,158
4th Judicial District DA	32,596	3,561	7,626	21,464	(11,863)	53,384
4th Judicial District IV-D	(3,149)	(145)	(142)	-	-	(3,436)
5th Judicial District DA	9,302	3,680	5,583	13,456	(5,760)	26,261
6th Judicial District DA	23,118	9,707	12,438	21,733	(7,905)	59,091
6th Judicial District IV-D	8,346	2,363	3,240	7,021	(1,783)	19,187
7th Judicial District DA	8,073	3,554	4,519	8,317	(2,761)	21,702
11th Judicial District DA	11,767	5,604	7,245	13,402	(4,417)	33,601
13th Judicial District DA	15,109	8,315	10,048	15,703	(3,303)	45,872
15th Judicial District DA	152,805	92,640	105,179	153,884	(1,585)	502,923
16th Judicial District DA	41,040	15,831	22,644	53,309	(18,208)	114,616
18th Judicial District DA	52,719	21,704	28,805	55,550	(19,443)	139,335
18th Judicial District IV-D	9,946	5,478	6,430	10,200	(2,436)	29,618
19th Judicial District DA	129,849	35,411	53,479	128,844	(67,321)	280,262
20th Judicial District DA	916	(297)	298	3,890	(1,678)	3,129
20th Judicial District PTI Fund	1,980	1,054	1,205	668	(350)	4,557
20th Judicial District IV-D	8,271	2,467	3,202	5,902	(2,072)	17,770
21st Judicial District DA	6,416	(486)	1,575	15,887	(4,901)	18,491
21st Judicial District IV-D	8,050	4,781	5,477	5,336	(1,965)	21,679
21st Judicial District PTI Fund	12,310	7,345	8,402	10,464	(2,403)	36,118
22nd Judicial District DA	60,338	19,139	27,015	54,196	(24,142)	136,546
23rd Judicial District DA	65,485	27,243	33,833	56,960	(17,303)	166,218
25th Judicial District DA	6,139	2,248	2,952	5,353	(1,606)	15,086
27th Judicial District DA	25,714	6,165	9,387	22,616	(10,405)	53,477
27th Judicial District IV-D	4,438	2,643	3,025	2,966	(1,080)	11,992
29th Judicial District DA	36,563	11,141	16,331	36,598	(13,323)	87,310
31st Judicial District DA	15,083	4,640	6,859	17,321	(5,786)	38,117
31st Judicial District IV-D	397	(339)	(339)	(762)	-	(1,043)
32nd Judicial District DA	19,199	9,399	12,780	26,755	(10,655)	57,478
33rd Judicial District DA	19,613	7,536	9,888	18,359	(7,266)	48,130
34th Judicial District DA	10,337	3,687	4,236	4,563	(1,547)	21,276
37th Judicial District DA	7,108	2,962	3,966	8,238	(2,078)	20,196
39th Judicial District DA	1,952	789	1,087	2,193	(839)	5,182
40th Judicial District DA	51,899	6,026	11,244	41,189	(13,713)	96,645
42nd Judicial District IV-D	(221)	-	-	-	-	(221)
Acadia Parish Police Jury	(4,747)	(5,631)	(5,631)	(6,541)	(3,455)	(26,005)
Allen Parish Police Jury	3,093	650	940	2,012	(822)	5,873
Ascension Parish Council	5,565	1,404	2,092	4,925	(1,992)	11,994
Assumption Parish Police Jury	1,382	872	1,228	2,577	(1,027)	5,032
Avoyelles Parish DA	13,886	3,120	5,446	13,280	(6,707)	29,025
Beauregard Parish DA	14,154	3,921	6,047	16,545	(5,678)	34,989
Beauregard Parish IV-D	1,750	952	1,122	1,795	(484)	5,135
Bienville Parish Police Jury	412	123	177	400	(156)	956
Bossier Parish Police Jury	40,788	13,552	19,401	43,714	(17,082)	100,373
Caddo Parish DA	110,109	45,051	60,318	120,790	(44,745)	291,523
Calcasieu Parish DA	8,828	8,516	8,516	4,174	-	30,034

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION  
JUNE 30, 2020 - JUNE 30, 2024

Employer	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	Total
Calcasieu Parish Police Jury	\$ 74,072	\$ 27,912	\$ 37,744	\$ 76,692	\$ (31,369)	\$ 185,051
Caldwell Parish Police Jury	2,565	1,005	1,391	3,259	(726)	7,494
Cameron Parish DA	4,793	2,688	3,136	4,912	(1,207)	14,322
Cameron Parish Police Jury	8,060	2,620	3,737	7,377	(3,151)	18,643
Catahoula Parish Police Jury	1,894	825	1,106	2,129	(794)	5,160
Claiborne Parish Police Jury	518	77	143	492	(182)	1,048
Concordia Parish DA	5,965	3,605	4,107	6,099	(957)	18,819
Concordia Parish Police Jury	1,340	316	533	1,615	(592)	3,212
De Soto Parish DA	13,091	7,852	10,073	16,417	(5,225)	42,208
De Soto Parish Police Jury	(2,273)	(2,178)	(1,994)	1,529	(597)	(5,513)
East Baton Rouge Parish IV-D	23,526	4,888	7,564	19,233	(7,645)	47,566
East Carroll Parish Treasurer	536	124	206	582	(253)	1,195
East Feliciana Parish Police Jury	1,206	659	827	1,216	(454)	3,454
Evangeline Parish Police Jury	(2,504)	(1,725)	(1,725)	(487)	-	(6,441)
Grant Parish DA	(987)	-	-	-	-	(987)
Grant Parish Police Jury	13,723	4,333	5,914	12,012	(4,257)	31,725
Iberia Parish Government	9,374	1,511	2,127	4,634	(1,731)	15,915
Iberville Parish Council	(1,661)	-	-	-	-	(1,661)
Iberville Parish Government	(5,117)	-	-	-	-	(5,117)
Iberville Parish Police Jury	(38)	-	-	-	-	(38)
Iberville Parish School Board	302	92	132	300	(113)	713
Jackson Parish Police Jury	1,036	460	572	1,029	(127)	2,970
Jefferson Davis Police IV-D	4,136	2,395	2,766	3,836	(1,048)	12,085
Jefferson Davis Parish Police Jury	484	144	212	473	(189)	1,124
Jefferson Parish DA	244,243	93,644	127,150	255,531	(91,486)	629,082
Lafayette Parish Government	(25,477)	(32,413)	(30,936)	(24,260)	(18,187)	(131,273)
Lafayette Parish IV-D	(2,087)	(130)	(29)	(546)	(282)	(3,074)
Lafourche Parish DA	2,262	2,455	3,878	9,323	(3,889)	14,029
Lafourche Parish Government	31,840	5,932	9,822	25,119	(10,797)	61,916
LaSalle Parish DA	5,309	2,577	3,395	6,022	(2,303)	15,000
LaSalle Parish Police Jury	820	344	455	496	(317)	1,798
Livingston Parish Council	5,841	1,283	1,932	4,639	(2,058)	11,637
Louisiana District Attorney Association	99,280	45,331	56,610	94,040	(27,900)	267,361
Madison Parish Police Jury	460	147	230	590	(250)	1,177
Morehouse Parish Police Jury	3,182	1,383	1,980	4,510	(1,547)	9,508
Natchitoches Parish DA	18,633	6,158	8,424	17,416	(6,891)	43,740
Natchitoches Parish Government	1,316	(1,334)	(667)	4,708	(2,748)	1,275
Orleans Parish DA	54,009	3,411	15,180	73,833	(35,705)	110,728
Orleans Parish IV-D	17,930	6,642	9,030	17,983	(6,158)	45,427
Ouachita Parish Policy Jury	74,522	26,645	36,471	75,066	(25,810)	186,894
Plaquemines Parish Government	17,121	5,651	8,008	17,235	(6,149)	41,866
Pointe Coupee Police Jury	500	149	215	485	(192)	1,157
Rapides Parish IV-D	12,108	7,226	8,266	12,385	(3,682)	36,303
Rapides Parish Police Jury	54,851	9,458	17,762	41,167	(37,807)	85,431
Red River Parish Police Jury	5,235	2,291	2,843	5,207	(1,187)	14,389
Richland Parish Police Jury	(109)	-	-	-	-	(109)
Sabine Parish Police Jury	1,719	493	687	1,427	(538)	3,788

(Continued)



DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION  
JUNE 30, 2020 - JUNE 30, 2024

Employer	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	Total
St. Charles IV-D	\$ 9,648	\$ 5,796	\$ 6,617	\$ 9,867	\$ (2,217)	\$ 29,711
St. Bernard Parish Government	43,107	19,681	24,670	43,112	(12,403)	118,167
St. Charles Parish Clearing	13,618	6,188	8,192	15,243	(5,406)	37,835
St. Helena Police Jury	1,809	1,082	1,237	1,210	(352)	4,986
St. James Parish Government	3,030	(219)	137	1,677	(1,049)	3,576
St. John the Baptist Parish Government	2,457	582	885	2,354	(856)	5,422
St. Landry Parish Council	(1,254)	(933)	(933)	(235)	-	(3,355)
St. Landry Parish Government	5,174	2,592	3,451	6,499	(2,483)	15,233
St. Martin Parish Government	5,206	2,205	2,812	5,254	(1,047)	14,430
St. Mary Parish Government	3,855	1,400	2,019	4,509	(1,743)	10,040
St. Tammany Parish Government	122,808	46,038	59,967	110,656	(9,918)	329,551
State of Louisiana	1,276,600	333,139	542,461	1,383,914	(762,270)	2,773,844
Tangipahoa Parish Council	22,179	8,815	11,436	20,771	(6,477)	56,724
Tensas Parish Policy Jury	384	115	187	508	(250)	944
Terrebonne Parish Government	20,430	6,540	9,769	24,251	(9,263)	51,727
Vermilion Parish Police Jury	708	(761)	(137)	1,291	(3,670)	(2,569)
Vernon Parish DA	15,081	5,953	8,073	16,819	(6,213)	39,713
Vernon Parish Police Jury	5,404	1,598	2,390	6,233	(2,234)	13,391
Washington Parish Council	(997)	(1,895)	(1,897)	-	-	(4,789)
Washington Parish Government	9,214	2,808	4,145	9,296	(5,311)	20,152
Webster Parish Police Jury	6,767	2,166	3,295	8,318	(3,182)	17,364
West Baton Rouge Parish Council	10,917	2,413	3,639	8,613	(3,731)	21,851
West Baton Rouge Parish School Board	72	26	36	74	(21)	187
West Feliciana Parish Government	887	496	688	1,498	(597)	2,972
Winn Parish DA	8,339	2,074	3,325	8,417	(3,391)	18,764
Winn Parish Police Jury	737	228	333	779	(298)	1,779
<b>Total</b>	<b>\$ 3,453,024</b>	<b>\$ 1,109,250</b>	<b>\$ 1,608,431</b>	<b>\$ 3,586,037</b>	<b>\$ (1,556,514)</b>	<b>\$ 8,200,228</b>



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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 EMPLOYER  
SCHEDULES PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS*

March 5, 2020

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, 2019, and the related notes to the schedules and have issued our report thereon dated March 5, 2020.

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.

*Duplantis, Sharpner, Hogan and Parker, LLP*  
New Orleans, Louisiana

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUMMARY SCHEDULE OF FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2019

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, 2019 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