

EMPLOYER PENSION REPORT
DISTRICT ATTORNEYS' RETIREMENT SYSTEM
JUNE 30, 2020

DISTRICT ATTORNEYS' RETIREMENT SYSTEM

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INDEPENDENT AUDITOR'S REPORT

February 22, 2021

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, 2020, 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, 2020, 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 employer pension schedules 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, 2020, 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 \$523,180,498 as of June 30, 2020. 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, 2020, 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, 2020, and our report thereon, dated December 28, 2020, 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 pension 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 February 22, 2021, on our consideration of the District Attorneys' Retirement System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorneys' Retirement System's internal control over financial reporting and compliance.

Restriction on Use

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

Duplantier, Chapman, Hogan and Gruber, LLP

New Orleans, Louisiana

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2020

Employer	Employer Contributions	Employer Allocation Percentage
2nd Judicial District DA	\$ 8,692	0.350285 %
2nd Judicial District IV-D	2,354	0.094866
3rd Judicial District DA	13,703	0.552227
4th Judicial District DA	19,475	0.784838
5th Judicial District DA	8,845	0.356451
6th Judicial District DA	11,471	0.462278
6th Judicial District IV-D	4,133	0.166559
7th Judicial District DA	3,107	0.125211
11th Judicial District DA	8,386	0.337954
13th Judicial District DA	9,237	0.372249
15th Judicial District DA	62,248	2.508579
16th Judicial District DA	30,879	1.244416
18th Judicial District DA	32,714	1.318366
18th Judicial District IV-D	4,484	0.180704
19th Judicial District DA	82,151	3.310665
20th Judicial District DA	3,936	0.158620
20th Judicial District PTI Fund	852	0.034335
20th Judicial District IV-D	3,459	0.139397
21st Judicial District DA	9,711	0.391351
21st Judicial District IV-D	3,281	0.132223
21st Judicial District PTI Fund	4,949	0.199443
22nd Judicial District DA	38,350	1.545495
23rd Judicial District DA	33,114	1.334486
25th Judicial District DA	4,775	0.192431
27th Judicial District DA	13,824	0.557104
27th Judicial District IV-D	1,050	0.042315
29th Judicial District DA	28,484	1.147898
31st Judicial District DA	10,912	0.439751
32nd Judicial District DA	17,701	0.713346
33rd Judicial District DA	12,500	0.503747
34th Judicial District DA	3,307	0.133271
37th Judicial District DA	3,974	0.160151
39th Judicial District DA	1,400	0.056420
40th Judicial District DA	24,142	0.972917
Allen Parish Police Jury	1,492	0.060127
Ascension Parish Council	3,223	0.129886
Assumption Parish Police Jury	1,665	0.067099
Avoyelles Parish DA	10,036	0.404448
Beauregard Parish DA	10,232	0.412347
Beauregard Parish IV-D	801	0.032280

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2020

Employer	Employer Contributions	Employer Allocation Percentage
Bienville Parish Police Jury	\$ 256	0.010317 %
Bossier Parish Police Jury	25,848	1.041668
Caddo Parish DA	75,781	3.053955
Calcasieu Parish Police Jury	52,859	2.130204
Caldwell Parish Police Jury	1,668	0.067220
Cameron Parish DA	1,188	0.047876
Cameron Parish Police Jury	5,716	0.230353
Catahoula Parish Police Jury	1,326	0.053437
Claiborne Parish Police Jury	286	0.011526
Concordia Parish DA	2,368	0.095430
Concordia Parish Police Jury	988	0.039816
DeSoto Parish DA	9,574	0.385830
DeSoto Parish Police Jury	703	0.028331
East Baton Rouge Parish IV-D	11,126	0.448375
East Carroll Parish Treasurer	330	0.013299
East Feliciana Parish Police Jury	790	0.031837
Grant Parish Police Jury	7,446	0.300072
Iberia Parish Government	2,857	0.115136
Iberville Parish School Board	176	0.007093
Jackson Parish Police Jury	548	0.022084
Jefferson Davis Police IV-D	1,749	0.070484
Jefferson Davis Parish Police Jury	354	0.014266
Jefferson Parish DA	159,153	6.413826
Lafayette Parish Government	6,960	0.280486
Lafayette Parish IV-D	472	0.019021
Lafourche Parish DA	6,516	0.262593
Lafourche Parish Government	19,125	0.770733
LaSalle Parish DA	3,853	0.155275
LaSalle Parish Police Jury	523	0.021077
Livingston Parish Council	3,679	0.148263
Louisiana District Attorneys Association	46,594	1.877727
Madison Parish Police Jury	350	0.014105
Morehouse Parish Police Jury	2,933	0.118199
Natchitoches Parish DA	10,204	0.411219
Natchitoches Parish Government	3,162	0.127428
Orleans Parish DA	52,840	2.129439
Orleans Parish IV-D	11,416	0.460062
Ouachita Parish Police Jury	47,252	1.904244
Plaquemines Parish Government	10,750	0.433222
Pointe Coupee Police Jury	311	0.012533

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2020

Employer	Employer Contributions	Employer Allocation Percentage
Rapides Parish IV-D	\$ 4,908	0.197791 %
Rapides Parish Police Jury	41,054	1.654466
Red River Parish Police Jury	2,600	0.104779
Sabine Parish Police Jury	911	0.036713
St. Charles IV-D	3,954	0.159345
St. Bernard Parish Government	25,021	1.008340
St. Charles Parish Clearing	4,344	0.175062
St. Helena Police Jury	649	0.026155
St. James Parish Government	1,676	0.067542
St. John the Baptist Parish Government	1,430	0.057629
St. Landry Parish Government	4,027	0.162287
St. Martin Parish Government	2,227	0.089748
St. Mary Parish Government	2,868	0.115580
St. Tammany Parish Government	67,011	2.700527
State of Louisiana	1,109,707	44.720915
Tangipahoa Parish Council	12,083	0.486942
Tensas Parish Police Jury	425	0.017127
Terrebonne Parish Government	15,674	0.631658
Vermilion Parish Police Jury	3,069	0.123680
Vernon Parish DA	10,307	0.415370
Vernon Parish Police Jury	3,730	0.150318
Washington Parish Government	6,728	0.271137
Webster Parish Police Jury	4,755	0.191625
West Baton Rouge Parish Council	5,871	0.236600
West Baton Rouge Parish School Board	48	0.001934
West Feliciana Parish Government	742	0.029902
Winn Parish DA	6,011	0.242242
Winn Parish Police Jury	496	0.019989
Total	<u>\$ 2,481,405</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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
2nd Judicial District DA	\$ 277,521	\$ 13,220	\$ 44,991	\$ 124,589	\$ 6,385	\$ 189,185	\$ 26,494	\$ -	\$ -	\$ 5,459	\$ 31,953	\$ 80,650	\$ (2)	\$ 80,648
2nd Judicial District IV-D	75,160	3,580	12,185	33,742	7,913	57,420	7,175	-	-	2,875	10,050	21,842	2,008	23,850
3rd Judicial District DA	437,514	20,841	70,929	196,415	12,621	300,806	41,769	-	-	14,496	56,265	127,145	(1,937)	125,208
4th Judicial District DA	621,806	29,620	100,806	279,150	7,787	417,363	59,362	-	-	31,545	90,907	180,701	3,298	183,999
4th Judicial District IV-D	-	-	-	-	-	-	-	-	-	287	287	-	(3,149)	(3,149)
5th Judicial District DA	282,406	13,453	45,783	126,782	3,328	189,346	26,961	-	-	9,389	36,350	82,069	(4,840)	77,229
6th Judicial District DA	366,250	17,447	59,376	164,422	10,008	251,253	34,965	-	-	16,916	51,881	106,435	847	107,282
6th Judicial District IV-D	131,960	6,286	21,393	59,241	5,220	12,140	12,598	-	-	4,570	17,168	38,349	1,909	40,258
7th Judicial District DA	99,201	4,726	16,082	44,535	4,457	69,800	9,471	-	-	13,582	23,053	28,829	(1,314)	27,515
11th Judicial District DA	267,752	12,754	43,407	120,203	10,517	186,881	25,562	-	-	2,446	28,008	77,811	788	78,599
13th Judicial District DA	294,923	14,049	47,812	132,401	19,278	213,540	28,156	-	-	-	28,156	85,707	4,119	89,826
15th Judicial District DA	1,987,478	94,675	322,207	892,247	230,874	1,540,003	189,740	-	-	646	190,386	577,576	65,944	643,520
16th Judicial District DA	985,917	46,965	159,835	442,612	16,131	665,543	94,123	-	-	31,397	125,520	286,515	(10,899)	275,616
18th Judicial District DA	1,044,505	49,756	169,334	468,914	22,712	710,716	99,717	-	-	24,465	124,182	303,541	(569)	302,972
18th Judicial District IV-D	143,167	6,820	23,210	64,272	14,527	108,829	13,668	-	-	5,885	19,553	41,605	2,968	44,573
19th Judicial District DA	2,622,949	124,946	425,228	1,177,531	30,128	1,757,833	250,407	-	-	113,191	363,598	762,248	(7,462)	754,786
20th Judicial District DA	125,670	5,986	20,373	56,418	8,616	91,393	11,997	-	-	4,183	16,180	36,521	(1,625)	34,896
20th Judicial District PTI Fund	27,203	1,296	4,410	12,212	3,545	21,463	2,597	-	-	1,612	4,209	7,905	1,093	8,998
20th Judicial District IV-D	110,440	5,261	17,904	49,580	2,749	75,494	10,543	-	-	1,765	12,308	32,095	2,883	34,978
21st Judicial District DA	310,057	14,770	50,266	139,195	7,312	211,543	29,600	-	-	19,152	48,752	90,105	(8,708)	81,397
21st Judicial District IV-D	104,757	4,990	16,983	47,029	7,009	76,011	10,001	-	-	1,446	11,447	30,443	2,945	33,388
21st Judicial District PTI Fund	158,013	7,527	25,617	70,938	13,751	117,833	15,085	-	-	2,477	17,562	45,920	4,499	50,419
22nd Judicial District DA	1,224,453	58,327	198,506	549,699	11,918	818,450	116,896	-	-	17,056	133,952	355,835	4,571	360,406
23rd Judicial District DA	1,057,277	50,364	171,404	474,648	40,917	737,333	100,936	-	-	-	100,936	307,252	20,468	327,720
25th Judicial District DA	152,458	7,262	24,716	68,444	13,388	113,810	14,555	-	-	885	15,440	44,305	3,317	47,622
27th Judicial District DA	441,378	21,025	71,556	198,150	-	290,731	42,137	-	-	20,494	62,631	128,268	(97)	128,171
27th Judicial District IV-D	33,525	1,597	5,435	15,051	3,936	26,019	3,201	-	-	6,867	10,068	9,743	423	10,166
29th Judicial District DA	909,448	43,322	147,438	408,282	41,327	640,369	86,823	-	-	18,342	105,165	264,292	4,978	269,270
31st Judicial District DA	348,403	16,596	56,482	156,410	5,273	234,761	33,261	-	-	4,292	37,553	101,248	(456)	100,792
31st Judicial District IV-D	-	-	-	-	845	845	-	-	-	2,285	2,285	-	397	397
32nd Judicial District DA	565,164	26,922	91,624	253,722	20,677	392,945	53,955	-	-	7,389	61,344	164,241	(2,757)	161,484
33rd Judicial District DA	399,105	19,012	64,702	179,172	12,655	275,541	38,102	-	-	-	38,102	115,983	4,644	120,627
34th Judicial District DA	105,587	5,030	17,118	47,402	10,346	79,896	10,080	-	-	-	10,080	30,684	7,465	38,149
37th Judicial District DA	126,883	6,044	20,570	56,962	4,934	88,510	12,113	-	-	9,573	21,686	36,873	(1,470)	35,403
39th Judicial District DA	44,700	2,129	7,247	20,067	511	29,954	4,267	-	-	743	5,010	12,990	(234)	12,756
40th Judicial District DA	770,815	36,718	124,963	346,045	15,433	523,159	73,588	-	-	34,744	108,332	224,005	12,916	236,921
42nd Judicial District IV-D	-	-	-	-	-	-	-	-	-	-	-	-	(221)	(221)
Acadia Parish Police Jury	-	-	-	-	1,819	1,819	-	-	-	23,075	23,075	-	(4,749)	(4,749)
Allen Parish Police Jury	47,637	2,269	7,723	21,386	901	32,279	4,548	-	-	471	5,019	13,844	1,165	15,009
Ascension Parish Council	102,905	4,902	16,683	46,198	634	68,417	9,824	-	-	2,335	12,159	29,905	488	30,393
Assumption Parish Police Jury	53,161	2,532	8,618	23,866	483	35,499	5,075	-	-	1,060	6,135	15,449	(1,245)	14,204
Avoyelles Parish DA	320,433	15,264	51,948	143,853	4,937	216,002	30,591	-	-	24,218	54,809	93,120	(4,664)	88,456
Beauregard Parish DA	326,691	15,562	52,963	146,663	12,517	227,705	31,188	-	-	14,601	45,789	94,939	(1,090)	93,849
Beauregard Parish IV-D	25,575	1,218	4,146	11,481	2,611	19,456	2,442	-	-	1,188	3,630	7,432	506	7,938
Bienville Parish Police Jury	8,174	389	1,325	3,670	63	5,447	780	-	-	148	928	2,375	12	2,387

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DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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)
Bossier Parish Police Jury	\$ 825,285	\$ 39,313	\$ 133,794	\$ 370,499	\$ 17,180	\$ 560,786	\$ 78,788	\$ -	\$ -	\$ 39,172	\$ 117,960	\$ 239,834	\$ (4,859)	\$ 234,975
Caddo Parish DA	2,419,564	115,257	392,256	1,086,225	36,230	1,629,968	230,990	-	-	854	231,844	703,143	4,340	707,483
Calcasieu Parish DA	-	-	-	-	21,204	21,204	-	-	-	-	-	-	8,830	8,830
Calcasieu Parish Police Jury	1,687,702	80,395	273,608	757,667	52,445	1,164,115	161,121	-	-	2,856	163,977	490,459	12,487	502,946
Caldwell Parish Police Jury	53,257	2,537	8,634	23,909	1,982	37,062	5,084	-	-	2,768	7,852	15,477	(514)	14,963
Cameron Parish DA	37,931	1,807	6,149	17,028	5,450	30,434	3,621	-	-	8,557	12,178	11,023	17	11,040
Cameron Parish Police Jury	182,502	8,694	29,587	81,932	4,595	124,808	17,423	-	-	3,329	20,752	53,037	590	53,627
Catahoula Parish Police Jury	42,337	2,017	6,864	19,006	864	28,751	4,042	-	-	849	4,891	12,303	(166)	12,137
Claiborne Parish Police Jury	9,132	435	1,480	4,100	87	6,102	872	-	-	554	1,426	2,654	(12)	2,642
Concordia Parish DA	75,607	3,602	12,257	33,942	8,075	57,876	7,218	-	-	1,050	8,268	21,972	2,278	24,250
Concordia Parish Police Jury	31,545	1,503	5,114	14,162	335	21,114	3,012	-	-	1,240	4,252	9,167	(302)	8,865
DeSoto Parish DA	305,682	14,561	49,557	137,231	11,697	213,046	29,183	-	-	15,502	44,685	88,834	(4,634)	84,200
DeSoto Parish Police Jury	22,446	1,069	3,639	10,077	707	15,492	2,143	-	-	7,371	9,514	6,523	(3,876)	2,647
East Baton Rouge Parish IV-D	355,235	16,922	57,590	159,477	6,847	240,836	33,914	-	-	25,774	59,688	103,234	1,511	104,745
East Carroll Parish Treasurer	10,536	502	1,708	4,730	6	6,946	1,006	-	-	763	1,769	3,062	(156)	2,906
East Feliciana Parish Police Jury	25,224	1,202	4,089	11,324	1,080	17,695	2,408	-	-	778	3,186	7,330	(27)	7,303
Evangeline Parish Police Jury	-	-	-	-	-	-	-	-	-	3,936	3,936	-	(2,505)	(2,505)
Grant Parish DA	-	-	-	-	-	-	-	-	-	-	-	-	(987)	(987)
Grant Parish Police Jury	237,739	11,325	38,542	106,729	3,283	159,879	22,696	-	-	3,612	26,308	69,089	2,126	71,215
Iberia Parish Government	91,219	4,345	14,788	40,951	1,313	61,397	8,708	-	-	2,249	10,957	26,509	4,794	31,303
Iberville Parish Council	-	-	-	-	-	-	-	-	-	-	-	-	(1,661)	(1,661)
Iberville Parish Government	-	-	-	-	-	-	-	-	-	-	-	-	(5,117)	(5,117)
Iberville Parish Police Jury	-	-	-	-	-	-	-	-	-	-	-	-	(38)	(38)
Iberville Parish School Board	5,620	268	911	2,523	50	3,752	536	-	-	239	775	1,633	(23)	1,610
Jackson Parish Police Jury	17,497	833	2,837	7,855	914	12,439	1,670	-	-	148	1,818	5,085	233	5,318
Jefferson Davis Police IV-D	55,843	2,660	9,053	25,070	4,421	41,204	5,331	-	-	760	6,091	16,228	1,419	17,647
Jefferson Davis Parish Police Jury	11,303	538	1,832	5,074	228	7,672	1,079	-	-	103	1,182	3,285	40	3,325
Jefferson Parish DA	5,081,498	242,060	823,804	2,281,258	89,658	3,436,780	485,119	-	-	83,082	568,201	1,476,721	546	1,477,267
Lafayette Parish Government	222,221	10,586	36,026	99,763	-	146,375	21,215	-	-	122,929	144,144	64,579	(36,313)	28,266
Lafayette Parish IV-D	15,070	718	2,443	6,765	4,590	14,516	1,439	-	-	6,756	8,195	4,379	(2,827)	1,552
Lafourche Parish DA	208,045	9,910	33,728	93,399	7,026	144,063	19,862	-	-	13,241	33,103	60,459	(8,469)	51,990
Lafourche Parish Government	610,631	29,088	98,994	274,133	5,557	407,772	58,296	-	-	14,201	72,497	177,454	4,585	182,039
LaSalle Parish DA	123,020	5,860	19,944	55,228	2,206	83,238	11,744	-	-	1,999	13,743	35,751	(688)	35,063
LaSalle Parish Police Jury	16,699	795	2,707	7,497	1,003	12,002	1,594	-	-	1,297	2,891	4,853	8	4,861
Livingston Parish Council	117,465	5,595	19,043	52,734	3,837	81,209	11,214	-	-	546	11,760	34,136	2,084	36,220
Louisiana District Attorneys Association	1,487,671	70,866	241,179	667,867	60,817	1,040,729	142,025	-	-	76,271	218,296	432,328	6,002	438,330
Madison Parish Police Jury	11,175	532	1,812	5,017	22	7,383	1,067	-	-	591	1,658	3,248	(213)	3,035
Morehouse Parish Police Jury	93,646	4,461	15,182	42,041	1,251	62,935	8,940	-	-	880	9,820	27,214	(1,005)	26,209
Natchitoches Parish DA	325,797	15,520	52,818	146,262	3,590	218,190	31,103	-	-	8,558	39,661	94,679	1,256	95,935
Natchitoches Parish Government	100,958	4,809	16,367	45,323	1,760	68,259	9,638	-	-	9,413	19,051	29,339	(3,555)	25,784
Orleans Parish DA	1,687,096	80,366	273,509	757,395	3,957	1,115,227	161,063	-	-	104,784	265,847	490,283	(36,527)	453,756
Orleans Parish IV-D	364,494	17,363	59,091	163,634	6,184	246,272	34,797	-	-	5,059	39,856	105,925	680	106,605
Ouachita Parish Police Jury	1,508,680	71,867	244,585	677,298	22,452	1,016,202	144,030	-	-	16,372	160,402	438,434	3,982	442,416
Plaquemines Parish Government	343,230	16,350	55,644	154,088	5,022	231,104	32,767	-	-	10,498	43,265	99,745	(744)	99,001
Pointe Coupee Police Jury	9,930	473	1,610	4,458	78	6,619	948	-	-	178	1,126	2,886	16	2,902

(Continued)

**DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
Rapides Parish IV-D	\$ 156,704	\$ 7,465	\$ 25,405	\$ 70,350	\$ 16,059	\$ 119,279	\$ 14,960	\$ -	\$ -	\$ 3,854	\$ 18,814	\$ 45,539	\$ 4,495	\$ 50,034
Rapides Parish Police Jury	1,310,788	62,440	212,503	588,458	22,061	885,462	125,138	-	-	72,281	197,419	380,925	(2,962)	377,963
Red River Parish Police Jury	83,014	3,954	13,458	37,268	4,254	58,934	7,925	-	-	1,519	9,444	24,124	1,184	25,308
Richland Parish Police Jury	-	-	-	-	-	-	-	-	-	-	-	-	(109)	(109)
Sabine Parish Police Jury	29,087	1,386	4,715	13,058	295	19,454	2,777	-	-	480	3,257	8,453	298	8,751
St. Charles IV-D	126,245	6,014	20,467	56,676	12,260	95,417	12,052	-	-	1,002	13,054	36,688	3,773	40,461
St. Bernard Parish Government	798,880	38,055	129,513	358,645	29,378	555,591	76,267	-	-	-	76,267	232,160	8,947	241,107
St. Charles Parish Clearing	138,697	6,607	22,485	62,266	5,306	96,664	13,241	-	-	45,382	58,623	40,306	(9,295)	31,011
St. Helena Police Jury	20,722	987	3,359	9,303	1,805	15,454	1,978	-	-	1,073	3,051	6,022	543	6,565
St. James Parish Government	53,512	2,549	8,675	24,023	253	35,500	5,109	-	-	3,840	8,949	15,551	415	15,966
St. John the Baptist Parish Government	45,658	2,175	7,402	20,497	623	30,697	4,359	-	-	1,180	5,539	13,269	227	13,496
St. Landry Parish Council	-	-	-	-	2,319	2,319	-	-	-	4,419	4,419	-	(1,255)	(1,255)
St. Landry Parish Government	128,576	6,125	20,844	57,722	4,247	88,938	12,275	-	-	4,320	16,595	37,365	(1,164)	36,201
St. Martin Parish Government	71,105	3,387	11,527	31,921	4,377	51,212	6,788	-	-	7,297	14,085	20,664	(268)	20,396
St. Mary Parish Government	91,571	4,362	14,845	41,109	1,442	61,758	8,742	-	-	2,812	11,554	26,611	(761)	25,850
St. Tammany Parish Government	2,139,553	101,919	346,861	960,519	143,061	1,552,360	204,258	-	-	86,718	290,976	621,770	22,868	644,638
State of Louisiana	35,431,143	1,687,779	5,744,048	15,906,250	556,921	23,894,998	3,382,537	-	-	493,388	3,875,925	10,296,555	(59,958)	10,236,597
Tangipahoa Parish Council	385,791	18,377	62,544	173,195	11,350	265,466	36,831	-	-	9,380	46,211	112,114	2,517	114,631
Tensas Parish Police Jury	13,569	646	2,200	6,092	692	9,630	1,295	-	-	279	1,574	3,943	(4)	3,939
Terrebonne Parish Government	500,445	23,839	81,131	224,667	5,639	335,276	47,776	-	-	8,077	55,853	145,433	(2,513)	142,920
Vermilion Parish Police Jury	97,988	4,668	15,886	43,990	2,084	66,628	9,355	-	-	11,535	20,890	28,476	(3,654)	24,822
Vernon Parish DA	329,086	15,676	53,351	147,738	5,158	221,923	31,417	-	-	2,571	33,988	95,635	38	95,673
Vernon Parish Police Jury	119,093	5,673	19,307	53,465	3,035	81,480	11,370	-	-	4,243	15,613	34,609	(405)	34,204
Washington Parish Council	-	-	-	-	-	-	-	-	-	3,793	3,793	-	(996)	(996)
Washington Parish Government	214,814	10,233	34,825	96,438	3,450	144,946	20,508	-	-	4,578	25,086	62,427	95	62,522
Webster Parish Police Jury	151,819	7,232	24,613	68,157	1,358	101,360	14,494	-	-	8,424	22,918	44,120	(2,429)	41,691
West Baton Rouge Parish Council	187,452	8,929	30,389	84,153	511	123,982	17,896	-	-	3,032	20,928	54,475	2,078	56,553
West Baton Rouge Parish School Board	1,532	73	248	688	19	1,028	146	-	-	25	171	445	-	445
West Carroll Parish	-	-	-	-	-	-	-	-	-	-	-	-	-	-
West Feliciana Parish Government	23,691	1,129	3,841	10,635	387	15,992	2,262	-	-	1,850	4,112	6,885	(784)	6,101
Winn Parish DA	191,922	9,142	31,114	86,160	2,058	128,474	18,322	-	-	5,201	23,523	55,774	(653)	55,121
Winn Parish Police Jury	15,837	754	2,567	7,110	161	10,592	1,512	-	-	337	1,849	4,602	(37)	4,565
Total	\$ 79,227,247	\$ 3,774,031	\$ 12,844,196	\$ 35,567,823	\$ 1,889,559	\$ 54,075,609	\$ 7,563,649	\$ -	\$ -	\$ 1,889,559	\$ 9,453,208	\$ 23,024,029	\$ -	\$ 23,024,029

See accompanying notes.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2020

The District Attorneys' Retirement System (System) was created on August 1, 1956, by Act 56 of the 1956 session of the Louisiana Legislature, for the purpose of providing allowances and other benefits for district attorneys and their assistants in each parish. The fund is administered by a Board of Trustees. Benefits, including normal retirement, early retirement, disability retirement, and death benefit, are provided as specified in the plan.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The District Attorneys' Retirement System prepares its employer pension schedules in accordance with the standards established by the Governmental Accounting Statement No. 68 – *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. GASB Statement No. 68 establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. It 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 pension 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, 2020.

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, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Plan Fiduciary Net Position:

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

2. PLAN DESCRIPTION:

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

All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by this retirement system and the Louisiana District Attorneys' Association, except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however, that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the Louisiana District Attorneys' Retirement System's Board of Trustees. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Retirement Benefits:

Members who joined the System before July 1, 1990, and who have elected not to be covered by the new provisions, are eligible to receive a normal retirement benefit if they have 10 or more years of creditable service and are at least age 62, or if they have 18 or more years of service and are at least age 60, or if they have 23 or more years of service and are at least age 55, or if they have 30

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2020

2. PLAN DESCRIPTION: (Continued)

Retirement Benefits: (Continued)

years of service regardless of age. The normal retirement benefit is equal to 3% of the member's average final compensation for each year of creditable service. Members are eligible for early retirement at age 60 if they have at least 10 years of creditable service or at age 55 with at least 18 years of creditable service. Members who retire prior to age 60 with less than 23 years of service credit, receive a retirement benefit reduced 3% for each year of age below 60. Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced 3% for each year of age below 62. Retirement benefits may not exceed 100% of final average compensation.

Members who joined the System after July 1, 1990, or who elected to be covered by the new provisions, are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. A member is eligible for an early retirement benefit if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

Disability Benefits:

Disability benefits are awarded to active contributing members with at least 10 years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to 3% (3.5% for members covered under the new retirement benefit provisions) of his average final compensation multiplied by the lesser of his actual service (not to be less than 15 years) or projected continued service to age 60.

Survivor Benefits:

Upon the death of a member with less than five years of creditable service, his accumulated contributions and interest thereon are paid to his surviving spouse, if he is married, or to his designated beneficiary, if he is not married. Upon the death of any active, contributing member with five or more years of service or any member with 23 years of service who has not retired, automatic Option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with the option factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares. If a member has no surviving spouse or children, his accumulated contributions and interest are paid to his designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2020

2. PLAN DESCRIPTION: (Continued)

Survivor Benefits: (Continued)

Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued rights in the System.

The Board of Trustees is authorized to grant retired members and surviving beneficiaries of members who have retired an annual cost of living increase of 3% of their original benefit, (not to exceed \$60 per month) and all retired members and surviving beneficiaries who are 65 years of age and older a 2% increase in their original benefit. In lieu of other cost of living increases the Board may grant an increase to retirees in the form of "Xx(A&B)" where "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and "X" is equal to any amount available for funding such increase up to a maximum of \$1.00. In order for the Board to grant any of these increases, the System must meet certain criteria detailed in the statute related to funding status and interest earnings.

Back-Deferred Retirement Option Program:

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

The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of 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.

Deferred Retirement Option Program:

Prior to January 1, 2009, eligible members could elect to participate in the Deferred Retirement Option Program (DROP) for up to 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

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2020

2. PLAN DESCRIPTION: (Continued)

Deferred Retirement Option Program: (Continued)

plan received, at his option, a lump sum from the account equal to the payments into the account or systematic disbursements from his account in any manner approved by the Board of Trustees. The monthly benefits that were being paid into the DROP would then be paid to the retiree. All amounts which remain credited to the individual's sub-account after termination of participation in the plan were invested in liquid money market funds. Interest was credited thereon as actually earned.

3. EMPLOYER CONTRIBUTIONS:

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2020, the actual employer contribution rate was 4.0%.

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, 2020, 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, 2020, as compared to the total of all employers' contributions received by the System during the fiscal year ended June 30, 2020.

5. SCHEDULE OF PENSION AMOUNTS BY EMPLOYER:

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

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2020

6. ACTUARIAL METHODS AND ASSUMPTIONS:

The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position.

The components of the net pension liability of the System's employers as of June 30, 2020, are as follows:

Total Pension Liability	\$ 523,180,498
Plan Fiduciary Net Position	<u>443,953,251</u>
Total Collective Net Pension Liability	<u>\$ 79,227,247</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2020, are as follows:

Valuation Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Investment Rate of Return	6.25%, net of Pension Plan investment expense, including inflation
Projected Salary Increases	5.00% (2.30% inflation, 2.70% merit)
Mortality Rates	<p>Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP2019 scale.</p>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2020

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

Expected Remaining Service Lives	6 years – June 30, 2020 6 years – June 30, 2019 6 years – June 30, 2018 7 years – June 30, 2017 7 years – June 30, 2016 6 years – June 30, 2015
Cost-of-Living Adjustments	Only those previously granted

The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2014, through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The 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 8.50% for the year ended June 30, 2020.

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, 2020, were as follows:

<u>Asset Class</u>	Long-Term Target Asset	<u>Rates of Return</u>	
	<u>Allocation</u>	<u>Real</u>	<u>Nominal</u>
Equities	48.27%	5.54%	
Fixed Income	24.54%	1.09%	
Alternatives	26.77%	1.87%	
Cash	0.42%	0.00%	
System Total	<u>100.00%</u>		6.11%
Inflation			<u>2.39%</u>
Expected Arithmetic Nominal Return			<u>8.50%</u>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2020

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

The discount rate used to measure the total pension liability was 6.25%. 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 6.25%, 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 (5.25%) or one percentage point higher (7.25%) than the current rate.

	Changes in Discount Rate		
	June 30, 2020		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	<u>5.25%</u>	<u>6.25%</u>	<u>7.25%</u>
Net Pension Liability (Asset)	<u>\$ 144,724,006</u>	<u>\$ 79,227,247</u>	<u>\$ 24,344,035</u>

8. CHANGE IN NET PENSION LIABILITY:

The changes in the net pension liability for the year ended June 30, 2020, 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 outflows of resources and deferred inflows of resources as of June 30, 2020, as follows:

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2020

8. CHANGE IN NET PENSION LIABILITY: (Continued)

Differences between Expected and Actual Experience: (Continued)

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2020	
				Deferred Outflows	Deferred Inflows
2020	\$ 4,404,409	\$ -	\$ 734,068	\$ 3,670,341	\$ -
2019	-	7,782,480	(1,556,496)	-	6,225,984
2018	138,253	-	34,563	103,690	-
2017	-	1,026,699	(256,675)	-	770,024
2016	-	851,460	(283,819)	-	567,641
2015	-	380,248	(380,248)	-	-
			Totals	<u>\$ 3,774,031</u>	<u>\$ 7,563,649</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, 2020, as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2020		
				Deferred Outflows	Deferred Inflows	Net Deferred Outflows
2020	\$ 14,532,817	\$ -	\$ 2,906,562	\$ 11,626,255	\$ -	\$ 11,626,255
2019	6,806,242	-	1,701,561	5,104,681	-	5,104,681
2018	-	5,081,332	(1,693,777)	-	3,387,555	(3,387,555)
2017	-	998,369	(499,184)	-	499,185	(499,185)
2016	3,785,043	-	3,785,043	-	-	-
			Totals	<u>\$ 16,730,936</u>	<u>\$ 3,886,740</u>	<u>\$ 12,844,196</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, 2020, as follows:

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2020

8. CHANGE IN NET PENSION LIABILITY: (Continued)

Changes of Assumptions or Other Inputs: (Continued)

	June 30, 2020				
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2020	\$ 29,494,313	\$ -	\$ 4,915,719	\$ 24,578,594	\$ -
2019	-	-	-	-	-
2018	8,195,034	-	2,048,758	6,146,276	-
2017	6,457,271	-	1,614,318	4,842,953	-
2016	-	-	-	-	-
2015	-	1,061,027	(1,061,027)	-	-
			Totals	\$ 35,567,823	\$ -

Changes in Proportion:

Changes in the employers' proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employers' pension expense (benefit) using a the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. The unamortized amounts arising from changes in the employers' proportionate shares are presented in the schedule of pension amounts as deferred outflows or deferred inflows as of June 30, 2020.

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.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2020

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, 2020. Access to the report can be found on the Louisiana Legislative Auditor's website, www.la.gov.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non- Employer Contributions
2nd Judicial District DA	\$ 8,732	\$ 34,666
2nd Judicial District IV-D	2,365	9,388
3rd Judicial District DA	13,766	54,651
4th Judicial District DA	19,565	77,671
5th Judicial District DA	8,886	35,276
6th Judicial District DA	11,524	45,749
6th Judicial District IV-D	4,152	16,483
7th Judicial District DA	3,121	12,391
11th Judicial District DA	8,425	33,445
13th Judicial District DA	9,280	36,839
15th Judicial District DA	62,536	248,259
16th Judicial District DA	31,022	123,152
18th Judicial District DA	32,865	130,471
18th Judicial District IV-D	4,505	17,883
19th Judicial District DA	82,531	327,636
20th Judicial District DA	3,954	15,698
20th Judicial District PTI Fund	856	3,398
20th Judicial District IV-D	3,475	13,795
21st Judicial District DA	9,756	38,730
21st Judicial District IV-D	3,296	13,085
21st Judicial District PTI Fund	4,972	19,738
22nd Judicial District DA	38,527	152,948
23rd Judicial District DA	33,267	132,066
25th Judicial District DA	4,797	19,044
27th Judicial District DA	13,888	55,133
27th Judicial District IV-D	1,055	4,188
29th Judicial District DA	28,616	113,601
31st Judicial District DA	10,962	43,519
32nd Judicial District DA	17,783	70,596
33rd Judicial District DA	12,558	49,853
34th Judicial District DA	3,322	13,189
37th Judicial District DA	3,992	15,849
39th Judicial District DA	1,406	5,584
40th Judicial District DA	24,254	96,284
Allen Parish Police Jury	1,499	5,950
Ascension Parish Council	3,238	12,854
Assumption Parish Police Jury	1,673	6,640

(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, 2020

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non- Employer Contributions
Avoyelles Parish DA	\$ 10,082	\$ 40,026
Beauregard Parish DA	10,279	40,807
Beauregard Parish IV-D	805	3,195
Bienville Parish Police Jury	257	1,021
Bossier Parish Police Jury	25,967	103,088
Caddo Parish DA	76,131	302,231
Calcasieu Parish Police Jury	53,103	210,813
Caldwell Parish Police Jury	1,676	6,652
Cameron Parish DA	1,193	4,738
Cameron Parish Police Jury	5,742	22,797
Catahoula Parish Police Jury	1,332	5,288
Claiborne Parish Police Jury	287	1,141
Concordia Parish DA	2,379	9,444
Concordia Parish Police Jury	993	3,940
DeSoto Parish DA	9,618	38,183
DeSoto Parish Police Jury	706	2,804
East Baton Rouge Parish IV-D	11,177	44,373
East Carroll Parish Treasurer	332	1,316
East Feliciana Parish Police Jury	794	3,151
Grant Parish Police Jury	7,480	29,696
Iberia Parish Government	2,870	11,394
Iberville Parish School Board	177	702
Jackson Parish Police Jury	551	2,186
Jefferson Davis Police IV-D	1,757	6,975
Jefferson Davis Parish Police Jury	356	1,412
Jefferson Parish DA	159,889	634,737
Lafayette Parish Government	6,992	27,758
Lafayette Parish IV-D	474	1,882
Lafourche Parish DA	6,546	25,987
Lafourche Parish Government	19,213	76,275
LaSalle Parish DA	3,871	15,367
LaSalle Parish Police Jury	525	2,086
Livingston Parish Council	3,696	14,673
Louisiana District Attorneys Association	46,809	185,827
Madison Parish Police Jury	352	1,396
Morehouse Parish Police Jury	2,947	11,697
Natchitoches Parish DA	10,251	40,696

(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, 2020

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non- Employer Contributions
Natchitoches Parish Government	\$ 3,177	\$ 12,611
Orleans Parish DA	53,084	210,738
Orleans Parish IV-D	11,469	45,530
Ouachita Parish Police Jury	47,470	188,451
Plaquemines Parish Government	10,800	42,873
Pointe Coupee Police Jury	312	1,240
Rapides Parish IV-D	4,931	19,574
Rapides Parish Police Jury	41,244	163,732
Red River Parish Police Jury	2,612	10,369
Sabine Parish Police Jury	915	3,633
St. Charles IV-D	3,972	15,769
St. Bernard Parish Government	25,137	99,789
St. Charles Parish Clearing	4,364	17,325
St. Helena Police Jury	652	2,588
St. James Parish Government	1,684	6,684
St. John the Baptist Parish Government	1,437	5,703
St. Landry Parish Government	4,046	16,061
St. Martin Parish Government	2,237	8,882
St. Mary Parish Government	2,881	11,438
St. Tammany Parish Government	67,321	267,255
State of Louisiana	1,114,839	4,425,761
Tangipahoa Parish Council	12,139	48,190
Tensas Parish Police Jury	427	1,695
Terrebonne Parish Government	15,746	62,511
Vermilion Parish Police Jury	3,083	12,240
Vernon Parish DA	10,355	41,107
Vernon Parish Police Jury	3,747	14,876
Washington Parish Government	6,759	26,833
Webster Parish Police Jury	4,777	18,964
West Baton Rouge Parish Council	5,898	23,415
West Baton Rouge Parish School Board	48	191
West Feliciana Parish Government	745	2,959
Winn Parish DA	6,039	23,973
Winn Parish Police Jury	498	1,978
Total	<u>\$ 2,492,875</u>	<u>\$ 9,896,394</u>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2020

Employer	Net Pension Liability (Asset)	
	1% Decrease (5.25%)	1% Increase (7.25%)
2nd Judicial District DA	\$ 506,946	\$ 85,274
2nd Judicial District IV-D	137,294	23,094
3rd Judicial District DA	799,205	134,434
4th Judicial District DA	1,135,849	191,061
5th Judicial District DA	515,870	86,775
6th Judicial District DA	669,027	112,537
6th Judicial District IV-D	241,051	40,547
7th Judicial District DA	181,210	30,481
11th Judicial District DA	489,101	82,272
13th Judicial District DA	538,734	90,620
15th Judicial District DA	3,630,516	610,689
16th Judicial District DA	1,800,969	302,941
18th Judicial District DA	1,907,992	320,943
18th Judicial District IV-D	261,522	43,991
19th Judicial District DA	4,791,327	805,949
20th Judicial District DA	229,561	38,615
20th Judicial District PTI Fund	49,691	8,359
20th Judicial District IV-D	201,741	33,935
21st Judicial District DA	566,379	95,271
21st Judicial District IV-D	191,358	32,188
21st Judicial District PTI Fund	288,642	48,552
22nd Judicial District DA	2,236,702	376,236
23rd Judicial District DA	1,931,322	324,868
25th Judicial District DA	278,494	46,845
27th Judicial District DA	806,263	135,622
27th Judicial District IV-D	61,240	10,301
29th Judicial District DA	1,661,284	279,445
31st Judicial District DA	636,425	107,053
32nd Judicial District DA	1,032,383	173,657
33rd Judicial District DA	729,043	122,632
34th Judicial District DA	192,875	32,444
37th Judicial District DA	231,777	38,987
39th Judicial District DA	81,653	13,735
40th Judicial District DA	1,408,044	236,847
Allen Parish Police Jury	87,018	14,637
Ascension Parish Council	187,976	31,619

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2020

Employer	Net Pension Liability (Asset)	
	1% Decrease (5.25%)	1% Increase (7.25%)
Assumption Parish Police Jury	\$ 97,108	\$ 16,335
Avoyelles Parish DA	585,333	98,459
Beauregard Parish DA	596,765	100,382
Beauregard Parish IV-D	46,717	7,858
Bienville Parish Police Jury	14,931	2,512
Bossier Parish Police Jury	1,507,544	253,584
Caddo Parish DA	4,419,806	743,456
Calcasieu Parish Police Jury	3,082,917	518,578
Caldwell Parish Police Jury	97,283	16,364
Cameron Parish DA	69,288	11,655
Cameron Parish Police Jury	333,376	56,077
Catahoula Parish Police Jury	77,336	13,009
Claiborne Parish Police Jury	16,681	2,806
Concordia Parish DA	138,110	23,232
Concordia Parish Police Jury	57,623	9,693
DeSoto Parish DA	558,389	93,927
DeSoto Parish Police Jury	41,002	6,897
East Baton Rouge Parish IV-D	648,906	109,153
East Carroll Parish Treasurer	19,247	3,238
East Feliciana Parish Police Jury	46,076	7,750
Grant Parish Police Jury	434,276	73,050
Iberia Parish Government	166,629	28,029
Iberville Parish School Board	10,265	1,727
Jackson Parish Police Jury	31,961	5,376
Jefferson Davis Police IV-D	102,007	17,159
Jefferson Davis Parish Police Jury	20,646	3,473
Jefferson Parish DA	9,282,346	1,561,384
Lafayette Parish Government	405,931	68,282
Lafayette Parish IV-D	27,528	4,630
Lafourche Parish DA	380,035	63,926
Lafourche Parish Government	1,115,436	187,628
LaSalle Parish DA	224,720	37,800
LaSalle Parish Police Jury	30,503	5,131
Livingston Parish Council	214,572	36,093
Louisiana District Attorneys Association	2,717,522	457,115
Madison Parish Police Jury	20,413	3,434

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2020

Employer	Net Pension Liability (Asset)	
	1% Decrease (5.25%)	1% Increase (7.25%)
Morehouse Parish Police Jury	\$ 171,062	\$ 28,774
Natchitoches Parish DA	595,133	100,107
Natchitoches Parish Government	184,419	31,021
Orleans Parish DA	3,081,809	518,391
Orleans Parish IV-D	665,820	111,998
Ouachita Parish Police Jury	2,755,898	463,570
Plaquemines Parish Government	626,976	105,464
Pointe Coupee Police Jury	18,138	3,051
Rapides Parish IV-D	286,251	48,150
Rapides Parish Police Jury	2,394,409	402,764
Red River Parish Police Jury	151,640	25,507
Sabine Parish Police Jury	53,133	8,937
St. Charles IV-D	230,610	38,791
St. Bernard Parish Government	1,459,310	245,471
St. Charles Parish Clearing	253,357	42,617
St. Helena Police Jury	37,853	6,367
St. James Parish Government	97,749	16,442
St. John the Baptist Parish Government	83,403	14,029
St. Landry Parish Government	234,868	39,507
St. Martin Parish Government	129,887	21,848
St. Mary Parish Government	167,272	28,137
St. Tammany Parish Government	3,908,311	657,417
State of Louisiana	64,721,906	10,886,876
Tangipahoa Parish Council	704,722	118,541
Tensas Parish Police Jury	24,787	4,169
Terrebonne Parish Government	914,161	153,771
Vermilion Parish Police Jury	178,995	30,109
Vernon Parish DA	601,140	101,118
Vernon Parish Police Jury	217,546	36,593
Washington Parish Government	392,400	66,006
Webster Parish Police Jury	277,327	46,649
West Baton Rouge Parish Council	342,417	57,598
West Baton Rouge Parish School Board	2,799	471
West Feliciana Parish Government	43,275	7,279
Winn Parish DA	350,582	58,971
Winn Parish Police Jury	28,929	4,866
Total	\$ 144,724,006	\$ 24,344,035

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2020

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	\$ 864	\$ 144	\$ 720	\$ 206	\$ 926
2nd Judicial District IV-D	(3,450)	(575)	(2,875)	7,913	5,038
3rd Judicial District DA	(16,904)	(2,817)	(14,087)	12,212	(1,875)
4th Judicial District DA	(7,067)	(1,178)	(5,889)	(17,869)	(23,758)
4th Judicial District IV-D	-	-	-	(287)	(287)
5th Judicial District DA	(5,910)	(985)	(4,925)	(1,136)	(6,061)
6th Judicial District DA	(20,299)	(3,383)	(16,916)	10,008	(6,908)
6th Judicial District IV-D	(2,213)	(369)	(1,844)	2,494	650
7th Judicial District DA	(16,298)	(2,716)	(13,582)	4,457	(9,125)
11th Judicial District DA	2,213	369	1,844	6,227	8,071
13th Judicial District DA	5,998	1,000	4,998	14,280	19,278
15th Judicial District DA	(775)	(129)	(646)	230,874	230,228
16th Judicial District DA	(28,862)	(4,810)	(24,052)	8,786	(15,266)
18th Judicial District DA	(24,997)	(4,166)	(20,831)	19,078	(1,753)
18th Judicial District IV-D	(2,377)	(396)	(1,981)	10,623	8,642
19th Judicial District DA	(73,991)	(12,332)	(61,659)	(21,404)	(83,063)
20th Judicial District DA	9,452	1,575	7,877	(3,444)	4,433
20th Judicial District PTI Fund	957	160	797	1,136	1,933
20th Judicial District IV-D	(1,842)	(307)	(1,535)	2,519	984
21st Judicial District DA	(5,176)	(863)	(4,313)	(7,527)	(11,840)
21st Judicial District IV-D	(1,735)	(289)	(1,446)	7,009	5,563
21st Judicial District PTI Fund	(2,973)	(496)	(2,477)	13,751	11,274
22nd Judicial District DA	(7,733)	(1,289)	(6,444)	1,306	(5,138)
23rd Judicial District DA	3,426	571	2,855	38,062	40,917
25th Judicial District DA	12,305	2,051	10,254	2,249	12,503
27th Judicial District DA	(21,149)	(3,525)	(17,624)	(2,870)	(20,494)
27th Judicial District IV-D	(8,219)	(1,370)	(6,849)	3,918	(2,931)
29th Judicial District DA	25,917	4,320	21,597	1,388	22,985
31st Judicial District DA	(1,141)	(190)	(951)	1,932	981
31st Judicial District IV-D	-	-	-	(1,440)	(1,440)
32nd Judicial District DA	8,606	1,434	7,172	6,116	13,288
33rd Judicial District DA	7,807	1,301	6,506	6,149	12,655
34th Judicial District DA	5,561	927	4,634	5,712	10,346
37th Judicial District DA	(9,815)	(1,636)	(8,179)	3,540	(4,639)
39th Judicial District DA	(761)	(127)	(634)	402	(232)
40th Judicial District DA	(17,330)	(2,888)	(14,442)	(4,869)	(19,311)
Acadia Parish Police Jury	-	-	-	(21,256)	(21,256)
Allen Parish Police Jury	486	81	405	25	430
Ascension Parish Council	(1,904)	(317)	(1,587)	(114)	(1,701)
Assumption Parish Police Jury	(1,006)	(168)	(838)	261	(577)
Avoyelles Parish DA	(14,756)	(2,459)	(12,297)	(6,984)	(19,281)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2020

Employer	Current Year Change in Proportion	Amortization of Current Year Change in Proportion	Remaining Deferred Amounts from Current Year Change in Proportion	Remaining Deferred Amounts from Prior Years Changes in Proportion	Total Net Deferred Amounts from Changes in Proportion
Beauregard Parish DA	\$ (3,241)	\$ (540)	\$ (2,701)	\$ 617	\$ (2,084)
Beauregard Parish IV-D	(416)	(69)	(347)	1,770	1,423
Bienville Parish Police Jury	(136)	(23)	(113)	28	(85)
Bossier Parish Police Jury	(31,149)	(5,192)	(25,957)	3,965	(21,992)
Caddo Parish DA	(1,025)	(171)	(854)	36,230	35,376
Calcasieu Parish DA	-	-	-	21,204	21,204
Calcasieu Parish Police Jury	38,527	6,421	32,106	17,483	49,589
Caldwell Parish Police Jury	(2,444)	(407)	(2,037)	1,251	(786)
Cameron Parish DA	(10,049)	(1,675)	(8,374)	5,267	(3,107)
Cameron Parish Police Jury	1,566	261	1,305	(39)	1,266
Catahoula Parish Police Jury	(693)	(116)	(577)	592	15
Claiborne Parish Police Jury	(433)	(72)	(361)	(106)	(467)
Concordia Parish DA	(1,260)	(210)	(1,050)	8,075	7,025
Concordia Parish Police Jury	(860)	(143)	(717)	(188)	(905)
DeSoto Parish DA	(14,163)	(2,361)	(11,802)	7,997	(3,805)
DeSoto Parish Police Jury	(2,015)	(336)	(1,679)	(4,985)	(6,664)
East Baton Rouge Parish IV-D	(21,022)	(3,504)	(17,518)	(1,409)	(18,927)
East Carroll Parish Treasurer	(758)	(126)	(632)	(125)	(757)
East Feliciana Parish Police Jury	(424)	(71)	(353)	655	302
Evangeline Parish Police Jury	-	-	-	(3,936)	(3,936)
Grant Parish Police Jury	(3,965)	(661)	(3,304)	2,975	(329)
Iberia Parish Government	(1,950)	(325)	(1,625)	689	(936)
Iberville Parish School Board	(257)	(43)	(214)	25	(189)
Jackson Parish Police Jury	(120)	(20)	(100)	866	766
Jefferson Davis Police IV-D	(912)	(152)	(760)	4,421	3,661
Jefferson Davis Parish Police Jury	158	26	132	(7)	125
Jefferson Parish DA	(71,538)	(11,923)	(59,615)	66,191	6,576
Lafayette Parish Government	(3,702)	(617)	(3,085)	(119,844)	(122,929)
Lafayette Parish IV-D	(268)	(45)	(223)	(1,943)	(2,166)
Lafourche Parish DA	(5,350)	(892)	(4,458)	(1,757)	(6,215)
Lafourche Parish Government	(2,067)	(345)	(1,722)	(6,922)	(8,644)
LaSalle Parish DA	(2,048)	(341)	(1,707)	1,914	207
LaSalle Parish Police Jury	(264)	(44)	(220)	(74)	(294)
Livingston Parish Council	4,393	732	3,661	(370)	3,291
Louisiana District Attorneys Association	(91,525)	(15,254)	(76,271)	60,817	(15,454)
Madison Parish Police Jury	(598)	(100)	(498)	(71)	(569)
Morehouse Parish Police Jury	(335)	(56)	(279)	650	371
Natchitoches Parish DA	(10,230)	(1,705)	(8,525)	3,557	(4,968)
Natchitoches Parish Government	(1,515)	(253)	(1,262)	(6,391)	(7,653)
Orleans Parish DA	(54,737)	(9,123)	(45,614)	(55,213)	(100,827)
Orleans Parish IV-D	(4,393)	(732)	(3,661)	4,786	1,125

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2020

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	\$ (15,408)	\$ (2,568)	\$ (12,840)	\$ 18,920	\$ 6,080
Plaquemines Parish Government	(9,359)	(1,560)	(7,799)	2,323	(5,476)
Pointe Coupee Police Jury	(159)	(27)	(132)	32	(100)
Rapides Parish IV-D	(2,521)	(420)	(2,101)	14,306	12,205
Rapides Parish Police Jury	(2,192)	(365)	(1,827)	(48,393)	(50,220)
Red River Parish Police Jury	(1,399)	(233)	(1,166)	3,901	2,735
Sabine Parish Police Jury	(495)	(83)	(412)	227	(185)
St. Charles IV-D	(1,202)	(200)	(1,002)	12,260	11,258
St. Bernard Parish Government	2,119	353	1,766	27,612	29,378
St. Charles Parish Clearing	(54,281)	(9,047)	(45,234)	5,158	(40,076)
St. Helena Police Jury	(1,167)	(195)	(972)	1,704	732
St. James Parish Government	(900)	(150)	(750)	(2,837)	(3,587)
St. John the Baptist Parish Government	(765)	(128)	(637)	80	(557)
St. Landry Parish Council	-	-	-	(2,100)	(2,100)
St. Landry Parish Government	(2,356)	(393)	(1,963)	1,890	(73)
St. Martin Parish Government	(7,644)	(1,274)	(6,370)	3,450	(2,920)
St. Mary Parish Government	(2,007)	(335)	(1,672)	302	(1,370)
St. Tammany Parish Government	(21,526)	(3,588)	(17,938)	74,281	56,343
State of Louisiana	668,311	111,390	556,921	(493,388)	63,533
Tangipahoa Parish Council	(9,169)	(1,528)	(7,641)	9,611	1,970
Tensas Parish Police Jury	648	108	540	(127)	413
Terrebonne Parish Government	(3,637)	(606)	(3,031)	593	(2,438)
Vermilion Parish Police Jury	(293)	(49)	(244)	(9,207)	(9,451)
Vernon Parish DA	(2,256)	(376)	(1,880)	4,467	2,587
Vernon Parish Police Jury	(1,996)	(333)	(1,663)	455	(1,208)
Washington Parish Council	-	-	-	(3,793)	(3,793)
Washington Parish Government	783	131	652	(1,780)	(1,128)
Webster Parish Police Jury	(8,304)	(1,384)	(6,920)	(146)	(7,066)
West Baton Rouge Parish Council	(2,155)	(359)	(1,796)	(725)	(2,521)
West Baton Rouge Parish School Board	(26)	(4)	(22)	16	(6)
West Feliciana Parish Government	(2,062)	(344)	(1,718)	255	(1,463)
Winn Parish DA	(2,009)	(335)	(1,674)	(1,469)	(3,143)
Winn Parish Police Jury	(264)	(44)	(220)	44	(176)
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION
JUNE 30, 2021 - JUNE 30, 2025

Employer	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025	Total
2nd Judicial District DA	\$ 33,890	\$ 35,639	\$ 41,983	\$ 25,789	\$ 19,931	\$ 157,232
2nd Judicial District IV-D	11,177	11,651	13,527	6,231	4,784	47,370
3rd Judicial District DA	53,922	56,679	67,804	37,759	28,377	244,541
4th Judicial District DA	69,209	73,127	86,382	54,574	43,164	326,456
4th Judicial District IV-D	(145)	(142)	-	-	-	(287)
5th Judicial District DA	32,921	34,700	42,086	24,130	19,159	152,996
6th Judicial District DA	44,939	47,247	54,868	29,590	22,728	199,372
6th Judicial District IV-D	16,143	16,974	20,572	12,243	9,040	74,972
7th Judicial District DA	10,797	11,422	13,877	6,293	4,358	46,747
11th Judicial District DA	34,992	36,679	43,019	24,724	19,459	158,873
13th Judicial District DA	41,443	43,301	49,451	29,168	22,021	185,384
15th Judicial District DA	307,118	319,641	368,282	212,977	141,599	1,349,617
16th Judicial District DA	116,162	122,374	150,658	85,335	65,494	540,023
18th Judicial District DA	129,185	135,766	160,448	90,810	70,325	586,534
18th Judicial District IV-D	20,434	21,336	24,910	12,785	9,811	89,276
19th Judicial District DA	302,928	319,454	388,715	208,422	174,716	1,394,235
20th Judicial District DA	15,288	16,079	20,451	12,863	10,532	75,213
20th Judicial District PTI Fund	4,196	4,367	3,909	2,681	2,101	17,254
20th Judicial District IV-D	14,003	14,698	17,247	9,672	7,566	63,186
21st Judicial District DA	31,896	33,850	47,735	28,058	21,252	162,791
21st Judicial District IV-D	15,725	16,385	16,101	9,174	7,179	64,564
21st Judicial District PTI Fund	23,776	24,772	26,588	14,359	10,776	100,271
22nd Judicial District DA	149,730	157,445	183,988	107,304	86,031	684,498
23rd Judicial District DA	142,156	148,818	172,226	97,231	75,966	636,397
25th Judicial District DA	21,334	22,294	25,710	16,109	12,923	98,370
27th Judicial District DA	49,329	52,110	63,595	35,113	27,953	228,100
27th Judicial District IV-D	4,513	4,724	3,987	1,709	1,018	15,951
29th Judicial District DA	114,878	120,608	143,013	87,531	69,174	535,204
31st Judicial District DA	42,024	44,219	54,587	31,729	24,649	197,208
31st Judicial District IV-D	(339)	(339)	(762)	-	-	(1,440)
32nd Judicial District DA	72,267	75,828	90,513	51,252	41,741	331,601
33rd Judicial District DA	52,300	54,815	63,930	36,635	29,759	237,439
34th Judicial District DA	16,274	16,940	17,725	10,423	8,454	69,816
37th Judicial District DA	14,575	15,374	18,837	10,626	7,412	66,824
39th Judicial District DA	5,454	5,736	6,780	3,913	3,061	24,944
40th Judicial District DA	85,582	90,439	118,954	67,769	52,083	414,827
Acadia Parish Police Jury	(5,631)	(5,631)	(6,541)	(3,453)	-	(21,256)
Allen Parish Police Jury	5,899	6,199	7,311	4,376	3,475	27,260
Ascension Parish Council	12,112	12,761	15,436	8,934	7,015	56,258
Assumption Parish Police Jury	6,399	6,733	7,999	4,614	3,619	29,364
Avoyelles Parish DA	34,584	36,603	43,220	26,395	20,391	161,193
Beauregard Parish DA	38,513	40,571	50,802	29,269	22,761	181,916
Beauregard Parish IV-D	3,626	3,787	4,426	2,242	1,745	15,826
Bienville Parish Police Jury	975	1,027	1,239	715	563	4,519
Bossier Parish Police Jury	96,047	101,247	122,990	68,881	53,661	442,826
Caddo Parish DA	306,140	321,385	381,773	216,450	172,376	1,398,124
Calcasieu Parish DA	8,516	8,516	4,172	-	-	21,204
Calcasieu Parish Police Jury	218,384	229,018	271,144	154,818	126,774	1,000,138

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION
JUNE 30, 2021 - JUNE 30, 2025

Employer	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025	Total
Caldwell Parish Police Jury	\$ 6,236	\$ 6,572	\$ 8,238	\$ 4,777	\$ 3,387	\$ 29,210
Cameron Parish DA	4,645	4,883	5,830	1,864	1,034	18,256
Cameron Parish Police Jury	22,663	23,813	27,582	16,721	13,277	104,056
Catahoula Parish Police Jury	5,249	5,516	6,482	3,709	2,904	23,860
Claiborne Parish Police Jury	971	1,029	1,342	757	577	4,676
Concordia Parish DA	11,502	11,978	13,865	7,082	5,181	49,608
Concordia Parish Police Jury	3,540	3,739	4,751	2,728	2,104	16,862
DeSoto Parish DA	37,849	39,775	44,950	26,344	19,443	168,361
DeSoto Parish Police Jury	(183)	(41)	3,316	1,623	1,263	5,978
East Baton Rouge Parish IV-D	38,776	41,014	50,948	28,588	21,822	181,148
East Carroll Parish Treasurer	1,100	1,167	1,481	807	622	5,177
East Feliciana Parish Police Jury	3,292	3,451	3,806	2,231	1,729	14,509
Evangeline Parish Police Jury	(1,725)	(1,725)	(486)	-	-	(3,936)
Grant Parish Police Jury	29,164	30,662	36,433	21,021	16,291	133,571
Iberia Parish Government	10,948	11,522	13,868	7,921	6,181	50,440
Iberville Parish School Board	644	679	825	465	364	2,977
Jackson Parish Police Jury	2,324	2,434	2,881	1,755	1,227	10,621
Jefferson Davis Police IV-D	8,232	8,584	9,578	4,892	3,827	35,113
Jefferson Davis Parish Police Jury	1,398	1,469	1,743	1,044	836	6,490
Jefferson Parish DA	627,200	659,216	781,695	450,027	350,441	2,868,579
Lafayette Parish Government	(9,202)	(7,802)	(1,431)	5,433	15,233	2,231
Lafayette Parish IV-D	1,440	1,535	997	1,318	1,031	6,321
Lafourche Parish DA	23,784	25,095	30,099	18,033	13,949	110,960
Lafourche Parish Government	71,438	75,285	90,411	54,937	43,204	335,275
LaSalle Parish DA	15,427	16,202	18,660	10,774	8,432	69,495
LaSalle Parish Police Jury	2,091	2,196	2,216	1,463	1,145	9,111
Livingston Parish Council	14,905	15,645	18,714	11,082	9,103	69,449
Louisiana District Attorneys Association	186,507	195,880	225,759	123,455	90,832	822,433
Madison Parish Police Jury	1,226	1,297	1,608	892	702	5,725
Morehouse Parish Police Jury	11,425	12,015	14,517	8,531	6,627	53,115
Natchitoches Parish DA	39,165	41,218	49,366	27,251	21,529	178,529
Natchitoches Parish Government	9,246	9,882	15,132	7,998	6,950	49,208
Orleans Parish DA	173,957	184,587	238,724	140,924	111,188	849,380
Orleans Parish IV-D	45,071	47,367	55,958	32,766	25,254	206,416
Ouachita Parish Police Jury	186,298	195,803	233,127	135,552	105,020	855,800
Plaquemines Parish Government	40,725	42,888	51,342	29,965	22,919	187,839
Pointe Coupee Police Jury	1,187	1,250	1,507	870	679	5,493
Rapides Parish IV-D	23,613	24,600	28,512	12,986	10,754	100,465
Rapides Parish Police Jury	150,553	158,812	182,036	103,533	93,109	688,043
Red River Parish Police Jury	10,959	11,482	13,730	7,640	5,679	49,490
Sabine Parish Police Jury	3,529	3,712	4,411	2,546	1,999	16,197
St. Charles IV-D	19,175	19,970	23,121	11,299	8,798	82,363
St. Bernard Parish Government	106,409	111,443	130,059	74,087	57,326	479,324
St. Charles Parish Clearing	9,608	10,482	13,055	4,049	847	38,041
St. Helena Police Jury	3,071	3,202	3,079	1,768	1,283	12,403
St. James Parish Government	5,368	5,705	7,171	4,642	3,665	26,551
St. John the Baptist Parish Government	5,349	5,637	7,043	3,998	3,131	25,158
St. Landry Parish Council	(933)	(933)	(234)	-	-	(2,100)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION
JUNE 30, 2021 - JUNE 30, 2025

Employer	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025	Total
St. Landry Parish Government	\$ 15,976	\$ 16,786	\$ 19,640	\$ 11,163	\$ 8,778	\$ 72,343
St. Martin Parish Government	8,257	8,705	10,516	5,857	3,792	37,127
St. Mary Parish Government	10,861	11,438	13,763	7,945	6,197	50,204
St. Tammany Parish Government	272,520	286,001	334,914	218,965	148,984	1,261,384
State of Louisiana	4,301,935	4,525,172	5,421,754	3,132,159	2,638,053	20,019,073
Tangipahoa Parish Council	48,527	50,958	59,535	34,256	25,979	219,255
Tensas Parish Police Jury	1,718	1,804	2,179	1,272	1,083	8,056
Terrebonne Parish Government	59,813	62,966	77,147	44,420	35,077	279,423
Vermilion Parish Police Jury	9,759	10,377	11,781	6,879	6,942	45,738
Vernon Parish DA	41,013	43,086	51,646	29,103	23,087	187,935
Vernon Parish Police Jury	14,034	14,784	18,463	10,429	8,157	65,867
Washington Parish Council	(1,895)	(1,898)	-	-	-	(3,793)
Washington Parish Government	26,174	27,527	32,742	17,965	15,452	119,860
Webster Parish Police Jury	16,794	17,750	22,088	12,368	9,442	78,442
West Baton Rouge Parish Council	22,199	23,380	28,176	16,291	13,008	103,054
West Baton Rouge Parish School Board	187	197	233	134	106	857
West Feliciana Parish Government	2,615	2,764	3,404	1,748	1,349	11,880
Winn Parish DA	22,373	23,582	28,509	17,137	13,350	104,951
Winn Parish Police Jury	1,882	1,982	2,406	1,396	1,077	8,743
Total	<u>\$ 9,665,598</u>	<u>\$ 10,164,779</u>	<u>\$ 12,142,380</u>	<u>\$ 6,999,857</u>	<u>\$ 5,649,787</u>	<u>\$ 44,622,401</u>



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

February 22, 2021

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the employer pension schedules of the District Attorneys' Retirement System, as of June 30, 2020, and the related notes to the schedules and have issued our report thereon dated February 22, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorneys' Retirement System's employer pension schedules are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the employer pension schedule amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Duplantier, Chapman, Hogan and Drake, LLP

New Orleans, Louisiana

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUMMARY SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020

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, 2020, 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