

EMPLOYER PENSION REPORT
DISTRICT ATTORNEYS' RETIREMENT SYSTEM
JUNE 30, 2018

DISTRICT ATTORNEYS' RETIREMENT SYSTEM

TABLE OF CONTENTS

JUNE 30, 2018

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT	1 – 3
EMPLOYER SCHEDULES:	
Schedule of Employer Allocations.....	4 – 6
Schedule of Pension Amounts by Employer	7 – 9
Notes to Schedules	10 – 19
SUPPLEMENTARY INFORMATION:	
Schedule of Employers' Proportionate Share of Non-Employer Contributions.....	20 – 23
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate.....	24 – 27
Schedule of Deferred Amounts Due to Changes in Proportion.....	28 – 31
Schedule of Amortization	32 – 34
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF EMPLOYER SCHEDULES PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	35 – 36
SUMMARY SCHEDULE OF FINDINGS.....	37



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INDEPENDENT AUDITOR'S REPORT

March 11, 2019

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We have audited the accompanying schedule of employer allocations of the District Attorneys' Retirement System as of and for the year ended June 30, 2018, 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, 2018, and the related notes to the schedules.

Management's Responsibility

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the District Attorneys' Retirement System, as of and for the year ended June 30, 2018, 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 \$454,564,197 as of June 30, 2018. 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, 2018, 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, 2018, and our report thereon, dated December 21, 2018, expressed an unmodified opinion on those financial statements.

Other Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 11, 2019, on our consideration of the District Attorneys' Retirement System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorneys' Retirement System's internal control over financial reporting and compliance.

Restriction on Use

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

Duplantier, Hrapmann, Hogan & Maher, LLP

New Orleans, Louisiana

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2018

Employer	Employee Contributions	Employer Allocation Percentage
2nd Judicial District DA	\$ 15,219	0.305974 %
2nd Judicial District IV-D	5,136	0.103258
3rd Judicial District DA	27,520	0.553283
4th Judicial District DA	39,040	0.784890
4th Judicial District IV-D	-	-
5th Judicial District DA	18,661	0.375175
6th Judicial District DA	26,102	0.524775
6th Judicial District IV-D	7,030	0.141337
7th Judicial District DA	9,171	0.184381
11th Judicial District DA	15,093	0.303441
13th Judicial District DA	13,474	0.270892
15th Judicial District DA	57,461	1.155240
16th Judicial District DA	62,421	1.254960
18th Judicial District DA	65,919	1.325286
18th Judicial District IV-D	8,525	0.171393
19th Judicial District DA	199,791	4.016751
20th Judicial District DA	5,596	0.112506
20th Judicial District PTI Fund	1,297	0.026076
20th Judicial District IV-D	6,918	0.139085
21st Judicial District DA	17,792	0.357704
21st Judicial District IV-D	6,562	0.131927
21st Judicial District PTI Fund	8,929	0.179515
22nd Judicial District DA	77,737	1.562884
23rd Judicial District DA	59,823	1.202727
25th Judicial District DA	5,960	0.119824
27th Judicial District DA	32,742	0.658270
27th Judicial District IV-D	3,600	0.072377
29th Judicial District DA	46,573	0.936339
31st Judicial District DA	20,065	0.403402
31st Judicial District IV-D	-	-
32nd Judicial District DA	33,902	0.681592
33rd Judicial District DA	23,307	0.468582
34th Judicial District DA	5,175	0.104042
37th Judicial District DA	8,110	0.163050
39th Judicial District DA	2,800	0.056293
40th Judicial District DA	47,394	0.952845
42nd Judicial District IV-D	-	-
Acadia Parish Police Jury	6,218	0.125011
Allen Parish Police Jury	2,735	0.054987
Ascension Parish Council	6,570	0.132088

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2018

Employer	Employee Contributions	Employer Allocation Percentage
Assumption Parish Police Jury	\$ 3,394	0.068236 %
Avoyelles Parish DA	22,202	0.446366
Beauregard Parish DA	19,482	0.391681
Beauregard Parish IV-D	1,601	0.032188
Bienville Parish Police Jury	513	0.010314
Bossier Parish Police Jury	56,193	1.129747
Caddo Parish DA	146,989	2.955179
Calcasieu Parish DA	-	-
Calcasieu Parish Police Jury	99,245	1.995297
Caldwell Parish Police Jury	2,990	0.060113
Cameron Parish DA	4,128	0.082992
Cameron Parish Police Jury	10,528	0.211663
Catahoula Parish Police Jury	2,651	0.053298
Claiborne Parish Police Jury	624	0.012545
Concordia Parish DA	3,907	0.078549
Concordia Parish Police Jury	2,008	0.040370
De Soto Parish DA	19,078	0.383559
De Soto Parish Police Jury	1,870	0.037596
East Baton Rouge Parish IV-D	25,395	0.510561
East Carroll Parish Treasurer	816	0.016405
East Feliciana Parish Police Jury	1,540	0.030961
Evangeline Parish Police Jury	-	-
Franklin Parish Police Jury	-	-
Grant Parish DA	-	-
Grant Parish Police Jury	14,531	0.292142
Iberia Parish Government	5,796	0.116527
Iberville Parish Council	-	-
Iberville Parish Government	-	-
Iberville Parish Police Jury	-	-
Iberville Parish School Board	384	0.007720
Jackson Parish DA	-	-
Jackson Parish Police Jury	712	0.014315
Jefferson Davis Police IV-D	3,498	0.070326
Jefferson Davis Parish Police Jury	642	0.012907
Jefferson Parish DA	310,496	6.242449
Lafayette Parish Government	39,156	0.787222
Lafayette Parish IV-D	944	0.018979
Lafourche Parish DA	13,192	0.265222
Lafourche Parish Government	36,369	0.731190
LaSalle Parish DA	7,706	0.154927
LaSalle Parish Police Jury	1,045	0.021009

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2018

Employer	Employee Contributions	Employer Allocation Percentage
Livingston Parish Council	\$ 6,514	0.130962 %
Louisiana District Attorney Association	99,309	1.996584
Madison Parish Police Jury	816	0.016405
Morehouse Parish Police Jury	5,386	0.108284
Natchitoches Parish DA	22,269	0.447713
Natchitoches Parish Government	7,855	0.157923
Orleans Parish DA	115,496	2.322020
Orleans Parish IV-D	21,468	0.431609
Ouachita Parish Policy Jury	89,232	1.793988
Plaquemines Parish Government	21,332	0.428875
Pointe Coupee Police Jury	621	0.012485
Rapides Parish IV-D	11,150	0.224168
Rapides Parish Police Jury	104,176	2.094434
Red River Parish Police Jury	4,533	0.091135
Richland Parish Police Jury	-	-
Sabine Parish Police Jury	1,822	0.036631
St Charles IV-D	7,555	0.151892
St. Bernard Parish Government	44,044	0.885494
St. Charles Parish Clearing	18,456	0.371054
St. Helena Police Jury	1,306	0.026257
St. James Parish Government	3,432	0.069000
St. John the Baptist Parish Government	2,860	0.057500
St. Landry Parish Council	-	-
St. Landry Parish Government	8,209	0.165040
St. Martin Parish Government	4,523	0.090934
St. Mary Parish Government	5,824	0.117090
St. Tammany Parish Government	78,490	1.578023
State of Louisiana	2,282,911	45.897398
Tangipahoa Parish Council	23,067	0.463757
Tensas Parish Policy Jury	780	0.015682
Terrebonne Parish Government	30,715	0.617518
Vermilion Parish Police Jury	9,323	0.187437
Vernon Parish DA	20,402	0.410177
Vernon Parish Police Jury	7,460	0.149982
Washington Parish Council	-	-
Washington Parish Government	15,387	0.309352
Webster Parish Police Jury	10,644	0.213995
West Baton Rouge Parish Council	12,057	0.242403
West Baton Rouge Parish School Board	96	0.001930
West Carroll Parish	-	-
West Feliciana Parish Government	1,916	0.038521
Winn Parish DA	11,540	0.232009
Winn Parish Police Jury	976	0.019622
Total	<u>\$ 4,973,945</u>	<u>100.0000</u> %

See accompanying notes.

**DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018**

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	\$ 98,460	\$ 529	\$ 8,244	\$ 59,722	\$ 2,330	\$ 70,825	\$ 14,303	\$ -	\$ 6,493	\$ 10,121	\$ 30,917	\$ 33,658	\$ (2,036)	\$ 31,622
2nd Judicial District IV-D	33,228	178	2,782	20,155	12,084	35,199	4,827	-	2,191	-	7,018	11,359	2,094	13,453
3rd Judicial District DA	178,042	956	14,908	107,994	8,471	132,329	25,864	-	11,741	5,782	43,387	60,863	(915)	59,948
4th Judicial District DA	252,571	1,356	21,148	153,201	28,961	204,666	36,691	-	16,656	57,525	110,872	86,341	(10,690)	75,651
4th Judicial District IV-D	-	-	-	-	4,593	4,593	-	-	-	6,585	6,585	-	1,447	1,447
5th Judicial District DA	120,728	648	10,109	73,230	6,349	90,336	17,538	-	7,961	14,287	39,786	41,271	(2,254)	39,017
6th Judicial District DA	168,968	907	14,140	102,430	14,788	132,265	24,532	-	11,136	354	36,022	57,727	3,214	60,941
6th Judicial District IV-D	45,481	244	3,808	27,587	8,348	39,987	6,607	-	2,999	4,746	14,352	15,548	3,699	19,240
7th Judicial District DA	59,332	319	4,968	35,989	5,815	47,091	8,619	-	3,913	5,092	17,624	20,283	(3,932)	16,351
11th Judicial District DA	97,645	524	8,176	59,228	10,185	78,113	14,185	-	6,439	7,157	27,781	33,380	(370)	33,010
13th Judicial District DA	87,171	468	7,299	52,875	10,542	71,184	12,663	-	5,748	3,614	22,025	29,799	33	29,832
15th Judicial District DA	371,747	1,996	31,127	225,489	137,965	396,577	54,004	-	24,515	4,475	82,994	127,080	20,462	147,542
16th Judicial District DA	403,836	2,169	33,814	244,953	7,509	288,445	58,665	-	26,631	28,254	113,550	138,050	(8,267)	129,783
18th Judicial District DA	426,466	2,290	35,709	258,680	20,830	317,509	61,953	-	28,123	11,300	101,376	145,786	(123)	145,663
18th Judicial District IV-D	55,153	296	4,618	33,454	20,669	59,037	8,012	-	3,637	6,508	18,157	18,854	3,018	21,872
19th Judicial District DA	1,292,558	6,942	108,229	784,021	79,916	979,108	187,770	-	85,238	15,156	288,164	441,856	25,812	467,668
20th Judicial District DA	36,204	194	3,031	21,960	-	25,185	5,259	-	2,387	11,495	19,141	12,376	(3,921)	8,455
20th Judicial District PTI Fund	8,391	45	703	5,090	4,981	10,819	1,219	-	553	2,688	4,460	2,868	825	3,693
20th Judicial District IV-D	44,756	240	3,748	27,148	8,869	40,005	6,502	-	2,951	384	9,837	15,300	3,894	19,194
21st Judicial District DA	115,106	618	9,638	69,819	3,897	83,972	16,722	-	7,591	34,383	58,696	39,349	(7,357)	31,992
21st Judicial District IV-D	42,453	228	3,555	25,751	12,227	41,761	6,167	-	2,800	-	8,967	14,512	2,248	16,760
21st Judicial District PTI Fund	57,766	310	4,837	35,039	18,377	58,563	8,392	-	3,809	-	12,201	19,747	4,642	24,389
22nd Judicial District DA	502,924	2,701	42,111	305,056	28,245	378,113	73,060	-	33,165	30,162	136,387	171,922	(7,134)	164,788
23rd Judicial District DA	387,028	2,079	32,407	234,758	59,016	328,260	56,224	-	25,523	-	81,747	132,304	17,156	149,460
25th Judicial District DA	38,558	207	3,229	23,388	2,728	29,552	5,601	-	2,543	2,223	10,367	13,181	(47)	13,134
27th Judicial District DA	211,826	1,138	17,737	128,486	8,844	156,205	30,772	-	13,969	4,567	49,308	72,412	1,933	74,345
27th Judicial District IV-D	23,290	125	1,950	14,127	6,831	23,033	3,383	-	1,536	28	4,947	7,962	1,661	9,623
29th Judicial District DA	301,306	1,618	25,229	182,762	23,470	233,079	43,771	-	19,870	30,570	94,211	103,000	6,026	109,026
31st Judicial District DA	129,812	697	10,869	78,739	4,306	94,611	18,858	-	8,560	6,685	34,103	44,376	1,628	46,004
31st Judicial District IV-D	-	-	-	-	3,161	3,161	-	-	-	7,007	7,007	-	(2,741)	(2,741)
32nd Judicial District DA	219,331	1,178	18,365	133,039	22,509	175,091	31,862	-	14,464	29,858	76,184	74,977	(9,574)	65,403
33rd Judicial District DA	150,786	810	12,626	91,462	13,673	118,571	21,905	-	9,944	-	31,849	51,546	4,402	55,948
34th Judicial District DA	33,480	180	2,803	20,308	17,785	41,076	4,864	-	2,208	121	7,193	11,445	6,241	17,686
37th Judicial District DA	52,468	282	4,393	31,825	1,210	37,710	7,622	-	3,460	4,821	15,903	17,936	(2,092)	15,844
39th Judicial District DA	18,115	97	1,517	10,988	510	13,112	2,632	-	1,195	648	4,475	6,192	28	6,220
40th Judicial District DA	306,618	1,647	25,674	185,984	64,912	278,217	44,542	-	20,220	40,022	104,784	104,816	26,808	131,624
42nd Judicial District IV-D	-	-	-	-	312	312	-	-	-	442	442	-	90	90
Acadia Parish Police Jury	40,228	216	3,368	24,401	5,405	33,390	5,844	-	2,653	15,554	24,051	13,752	(988)	12,764
Allen Parish Police Jury	17,694	95	1,482	10,733	4,334	16,644	2,570	-	1,167	785	4,522	6,049	2,890	8,939
Ascension Parish Council	42,505	228	3,559	25,782	1,861	31,430	6,175	-	2,803	1,952	10,930	14,530	31	14,561
Assumption Parish Police Jury	21,958	118	1,839	13,319	1,547	16,823	3,190	-	1,448	2,689	7,327	7,506	110	7,616
Avoyelles Parish DA	143,637	771	12,027	87,125	5,529	105,452	20,866	-	9,472	21,486	51,824	49,102	(3,545)	45,557
Beauregard Parish DA	126,040	677	10,554	76,451	15,283	102,965	18,310	-	8,312	21,218	47,840	43,086	(904)	42,182
Beauregard Parish IV-D	10,358	56	867	6,283	4,018	11,224	1,505	-	683	1,401	3,589	3,541	564	4,105
Bienville Parish Police Jury	3,319	18	278	2,013	68	2,377	482	-	219	1,605	2,306	1,135	(1,519)	(384)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

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	\$ 363,544	\$ 1,952	\$ 30,440	\$ 220,513	26,494	\$ 279,399	\$ 52,812	\$ -	\$ 23,974	23,234	\$ 100,020	\$ 124,276	\$ 5,269	\$ 129,545
Caddo Parish DA	950,953	5,107	79,626	576,815	58,513	720,061	138,145	-	62,710	13,237	214,092	325,080	18,123	343,203
Calcasieu Parish DA	-	-	-	-	42,959	42,959	-	-	-	-	-	-	12,928	12,928
Calcasieu Parish Police Jury	642,071	3,448	53,762	389,458	33,899	480,567	93,274	-	42,341	-	135,615	219,489	5,811	225,300
Caldwell Parish Police Jury	19,344	104	1,620	11,733	780	14,237	2,810	-	1,276	1,950	6,036	6,613	81	6,694
Cameron Parish DA	26,706	143	2,236	16,199	7,829	26,407	3,880	-	1,761	307	5,948	9,129	1,513	10,642
Cameron Parish Police Jury	68,111	366	5,703	41,314	4,151	51,534	9,895	-	4,492	6,197	20,584	23,284	(671)	22,613
Catahoula Parish Police Jury	17,151	92	1,436	10,403	987	12,918	2,492	-	1,131	953	4,576	5,863	(77)	5,786
Clatourne Parish Police Jury	4,037	22	338	2,449	313	3,122	586	-	266	379	1,231	1,380	89	1,469
Concordia Parish DA	25,276	136	2,116	15,332	9,379	26,963	3,672	-	1,667	-	5,339	8,641	1,608	10,249
Concordia Parish Police Jury	12,991	70	1,088	7,880	551	9,589	1,887	-	857	1,021	3,765	4,441	298	4,739
De Soto Parish DA	123,426	663	10,335	74,866	11,792	97,656	17,930	-	8,139	16,549	42,618	42,193	(1,717)	40,476
De Soto Parish Police Jury	12,098	65	1,013	7,338	2,513	10,929	1,757	-	798	13,102	15,657	4,136	(2,317)	1,819
East Baton Rouge Parish IV-D	164,294	882	13,757	99,655	19,974	134,268	23,867	-	10,834	14,470	49,171	56,163	5,717	61,880
East Carroll Parish Treasurer	5,279	28	442	3,202	56	3,728	767	-	348	373	1,488	1,805	(151)	1,654
East Feliciana Parish Police Jury	9,963	54	834	6,043	1,495	8,426	1,447	-	657	1,219	3,323	3,406	(69)	3,337
Evangeline Parish Police Jury	-	-	-	-	806	806	-	-	-	8,945	8,945	-	(1,696)	(1,696)
Franklin Parish Police Jury	-	-	-	-	-	-	-	-	-	711	711	-	(711)	(711)
Grant Parish DA	-	-	-	-	75	75	-	-	-	1,977	1,977	-	(913)	(913)
Grant Parish Police Jury	94,009	505	7,872	57,023	5,620	71,020	13,657	-	6,199	512	20,368	32,137	2,744	34,881
Iberia Parish Government	37,497	201	3,140	22,745	10,894	36,980	5,447	-	2,473	1,088	9,008	12,818	4,903	17,721
Iberville Parish Council	-	-	-	-	-	-	-	-	-	3,798	3,798	-	(2,135)	(2,135)
Iberville Parish Government	-	-	-	-	1,329	1,329	-	-	-	10,235	10,235	-	(3,787)	(3,787)
Iberville Parish Police Jury	-	-	-	-	-	-	-	-	-	77	77	-	(39)	(39)
Iberville Parish School Board	2,484	13	208	1,507	38	1,766	361	-	164	133	658	849	(76)	773
Jackson Parish DA	-	-	-	-	-	-	-	-	-	531	531	-	(529)	(529)
Jackson Parish Police Jury	4,606	25	386	2,794	354	3,559	669	-	304	88	1,061	1,575	292	1,867
Jefferson Davis Police IV-D	22,630	122	1,895	13,727	6,906	22,650	3,288	-	1,492	-	4,780	7,736	1,405	9,141
Jefferson Davis Parish Police Jury	4,153	22	348	2,519	76	2,965	603	-	274	417	1,294	1,420	(252)	1,168
Jefferson Parish DA	2,008,770	10,788	168,200	1,218,450	71,859	1,469,297	291,815	-	132,468	52,551	476,834	686,690	4,222	690,912
Lafayette Parish Government	253,322	1,360	21,211	153,656	-	176,227	36,800	-	16,705	109,731	163,236	86,597	(19,322)	67,275
Lafayette Parish IV-D	6,107	33	511	3,704	10,278	14,526	887	-	403	15,747	17,037	2,088	(271)	1,817
Lafourche Parish DA	85,346	458	7,146	51,768	8,206	67,578	12,398	-	5,628	41,046	59,072	29,175	(20,369)	8,806
Lafourche Parish Government	235,291	1,264	19,702	142,719	29,777	193,462	34,181	-	15,516	20,801	70,498	80,433	17,693	98,126
LaSalle Parish DA	49,854	268	4,174	30,240	2,657	37,339	7,242	-	3,288	2,705	13,235	17,042	(371)	16,671
LaSalle Parish Police Jury	6,761	36	566	4,101	1,748	6,451	982	-	446	1,885	3,313	2,311	45	2,356
Livingston Parish Council	42,143	226	3,529	25,562	4,003	33,320	6,122	-	2,779	810	9,711	14,406	2,062	16,468
Louisiana District Attorney Association	642,485	3,450	53,797	389,709	59,703	506,659	93,334	-	42,369	7,185	142,888	219,631	6,301	225,932
Madison Parish Police Jury	5,279	28	442	3,202	-	3,672	767	-	348	352	1,467	1,805	(138)	1,667
Morehouse Parish Police Jury	34,845	187	2,918	21,136	2,786	27,027	5,062	-	2,298	3,124	10,484	11,912	1,530	13,442
Natchitoches Parish DA	144,070	774	12,063	87,388	8,517	108,742	20,929	-	9,501	4,760	35,190	49,250	(1,967)	47,283
Natchitoches Parish Government	50,818	273	4,255	30,825	2,934	38,287	7,382	-	3,351	16,351	27,084	17,372	(7,150)	10,222

(Continued)

**DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018**

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	\$ 747,208	\$ 4,013	\$ 62,566	\$ 453,230	17,544	\$ 537,353	\$ 108,547	\$ -	\$ 49,275	115,958	\$ 273,780	\$ 255,430	\$ (9,407)	\$ 246,023
Orleans Parish IV-D	138,888	746	11,629	84,245	3,537	100,157	20,176	-	9,159	2,330	31,665	47,478	1,532	49,010
Ouachita Parish Policy Jury	577,291	3,100	48,338	350,165	16,452	418,055	83,863	-	38,069	5,888	127,820	197,345	9,106	206,451
Plaquemines Parish Government	138,009	741	11,556	83,711	3,637	99,645	20,049	-	9,101	4,501	33,651	47,178	2,100	49,278
Pointe Coupee Police Jury	4,018	22	336	2,437	81	2,876	584	-	265	158	1,007	1,373	(54)	1,319
Rapides Parish IV-D	72,135	387	6,040	43,755	26,767	76,949	10,479	-	4,757	-	15,236	24,659	4,589	29,248
Rapides Parish Police Jury	673,972	3,620	56,433	408,808	55,896	524,757	97,908	-	44,445	40,612	182,965	230,395	6,566	236,961
Red River Parish Police Jury	29,327	157	2,456	17,788	5,024	25,425	4,260	-	1,934	705	6,899	10,025	1,610	11,635
Richland Parish Police Jury	-	-	-	-	-	-	-	-	-	876	876	-	(769)	(769)
Sabine Parish Police Jury	11,788	63	987	7,150	746	8,946	1,712	-	777	915	3,404	4,030	(476)	3,554
St Charles IV-D	48,878	262	4,093	29,647	18,137	52,139	7,100	-	3,223	-	10,323	16,709	3,109	19,818
St Bernard Parish Government	284,945	1,530	23,859	172,838	25,887	224,114	41,394	-	18,791	-	60,185	97,407	5,266	102,673
St Charles Parish Clearing	119,402	641	9,998	72,425	6,723	89,787	17,346	-	7,874	4,210	29,430	40,817	1,822	42,639
St Helena Police Jury	8,449	45	707	5,125	2,558	8,435	1,227	-	557	169	1,953	2,888	610	3,498
St James Parish Government	22,204	119	1,859	13,468	3,154	18,600	3,226	-	1,464	5,238	9,928	7,590	519	8,109
St John the Baptist Parish Government	18,503	99	1,549	11,223	1,324	14,195	2,688	-	1,220	2,818	6,726	6,325	(1,480)	4,845
St Landry Parish Council	-	-	-	-	4,224	4,224	-	-	-	8,472	8,472	-	(751)	(751)
St Landry Parish Government	53,109	285	4,447	32,214	7,566	44,512	7,715	-	3,502	6,835	18,052	18,155	462	18,617
St Martin Parish Government	29,262	157	2,450	17,749	1,937	22,293	4,251	-	1,930	2,553	8,734	10,003	(873)	9,130
St Mary Parish Government	37,679	202	3,155	22,855	1,561	27,773	5,474	-	2,485	2,827	10,786	12,880	(145)	12,735
St Tammany Parish Government	507,795	2,727	42,519	308,011	45,055	398,312	73,768	-	33,487	114,632	221,887	173,588	(1,756)	171,832
State of Louisiana	14,769,420	79,324	1,236,684	8,958,615	-	10,274,623	2,145,561	-	973,966	235,934	3,355,461	5,048,865	(118,440)	4,930,425
Tangipahoa Parish Council	149,233	801	12,496	90,520	10,816	114,633	21,679	-	9,841	2,899	34,419	51,015	2,840	53,855
Tensas Parish Policy Jury	5,046	27	423	3,061	252	3,763	733	-	333	415	1,481	1,725	(105)	1,620
Terrebonne Parish Government	198,712	1,067	16,639	120,532	5,813	144,051	28,867	-	13,104	12,078	54,049	67,929	(1,013)	66,916
Vermilion Parish Police Jury	60,316	324	5,050	36,585	5,014	46,973	8,762	-	3,978	10,211	22,951	20,619	(834)	19,785
Vernon Parish DA	131,992	709	11,052	80,062	6,561	98,384	19,174	-	8,704	3,036	30,914	45,121	563	45,684
Vernon Parish Police Jury	48,263	259	4,041	29,275	3,639	37,214	7,011	-	3,183	5,516	15,710	16,499	(1,005)	15,494
Washington Parish Council	-	-	-	-	2,830	2,830	-	-	-	7,583	7,583	-	34	34
Washington Parish Government	99,547	535	8,335	60,382	5,015	74,267	14,461	-	6,565	6,840	27,866	34,030	(5,780)	28,250
Webster Parish Police Jury	68,862	370	5,766	41,769	3,042	50,947	10,004	-	4,541	4,273	18,818	23,540	1,678	25,218
West Baton Rouge Parish Council	78,003	419	6,531	47,314	5,758	60,022	11,332	-	5,144	4,349	20,825	26,665	129	26,794
West Baton Rouge Parish School Board	621	3	52	377	11	443	90	-	41	18	149	212	(12)	200
West Carroll Parish	-	-	-	-	-	-	-	-	-	544	544	-	(542)	(542)
West Feliciana Parish Government	12,396	67	1,038	7,519	692	9,316	1,801	-	817	1,272	3,890	4,237	(392)	3,845
Winn Parish DA	74,659	401	6,251	45,285	3,514	55,451	10,846	-	4,923	5,969	21,738	25,522	2,047	27,569
Winn Parish Police Jury	6,314	34	529	3,830	28	4,421	917	-	416	1,374	2,707	2,158	(1,194)	964
Total	\$ 32,179,203	\$ 172,816	\$ 2,694,448	\$ 19,518,789	\$ 1,474,309	\$ 23,860,362	\$ 4,674,694	\$ -	\$ 2,122,054	\$ 1,474,309	\$ 8,271,047	\$ 11,000,335	\$ -	\$ 11,000,335

See accompanying notes.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2018

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, 2018.

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, 2018

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, 2018

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, 2018

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, 2018

3. EMPLOYER CONTRIBUTIONS:

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2018, the actual employer contribution rate was 0%.

Non-Employer Contributions:

In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions were recognized as revenue during the year ended June 30, 2018, and excluded from pension expense.

4. SCHEDULE OF EMPLOYER ALLOCATIONS:

The schedule of employer allocations reports the historical employee contributions in addition to the employer allocation percentage for each participating employer. The historical employee contributions are used to determine the proportionate relationship of each employer to all employers of the District Attorneys' Retirement System. The employer's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The allocation percentages were used in calculating each employer's proportionate share of the pension amounts.

The allocation method used in determining each employer's proportion was based on each employee's contributions to the System during the fiscal year ended June 30, 2018, as compared to the total of all employees' contributions received by the System during the fiscal year ended June 30, 2018.

5. SCHEDULE OF PENSION AMOUNTS BY EMPLOYER:

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

6. ACTUARIAL METHODS AND ASSUMPTIONS:

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

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2018

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

The components of the net pension liability of the System's employers as of June 30, 2018, are as follows:

Total Pension Liability	\$ 454,564,197
Plan Fiduciary Net Position	<u>422,384,994</u>
Total Collective Net Pension Liability	<u>\$ 32,179,203</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2018, are as follows:

Valuation Date	June 30, 2018
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Investment Rate of Return	6.50%, net of 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 Assistance with were selected for employees, annuitants, and beneficiaries.
	RP-2000 Disabled Lives Mortality Table (setback 5 years for males and 3 years for females) for disabled annuitants.
Expected Remaining Service Lives	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 weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2018

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 9.45% for the year ended June 30, 2018.

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, 2018, were as follows:

<u>Asset Class</u>	<u>Long-Term Target Asset Allocation</u>	<u>Rates of Return</u>	
		<u>Real</u>	<u>Nominal</u>
Equities	61.72%	10.82%	
Fixed Income	28.95%	6.36%	
Alternatives	8.85%	10.50%	
Cash	0.48%	0.50%	
System Total	<u>100.00%</u>		6.95%
Inflation			<u>2.50%</u>
Expected Arithmetic Nominal Return			<u>9.45%</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, 2018

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

	Changes in Discount Rate		
	2018		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	<u>5.50%</u>	<u>6.50%</u>	<u>7.50%</u>
Net Pension Liability (Asset)	<u>\$ 86,640,312</u>	<u>\$ 32,179,203</u>	<u>\$ (14,152,885)</u>

8. CHANGE IN NET PENSION LIABILITY:

The changes in the net pension liability for the year ended June 30, 2018, 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, 2018 as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2018	
				Deferred Outflows	Deferred Inflows
2018	\$ 207,379	\$ -	\$ 34,563	\$ 172,816	\$ -
2017	-	1,540,049	(256,675)	-	1,283,374
2016	-	1,419,098	(283,819)	-	1,135,279
2015	-	1,140,742	(380,247)	-	760,495
2014	-	2,991,070	(1,495,534)	-	1,495,536
			Totals	<u>\$ 172,816</u>	<u>\$ 4,674,684</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, 2018 as follows:

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2018

8. CHANGE IN NET PENSION LIABILITY: (Continued)

Differences between Projected and Actual Investment Earnings: (Continued)

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2018		
				Deferred Outflows	Deferred Inflows	Net Deferred Outflows
2018	\$ -	\$ 8,468,886	\$ (1,693,777)	\$ -	\$ 6,775,109	\$ (6,775,109)
2017	-	1,996,737	(499,184)	-	1,497,553	(1,497,553)
2016	11,355,133	-	3,785,045	7,570,088	-	7,570,088
2015	6,794,042	-	3,397,020	3,397,022	-	3,397,022
2014	-	5,327,941	(5,327,941)	-	-	-
			Totals	<u>\$ 10,967,110</u>	<u>\$ 8,272,662</u>	<u>\$ 2,694,448</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, 2018 as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2018	
				Deferred Outflows	Deferred Inflows
2018	\$ 12,292,550	\$ -	\$ 2,048,758	\$ 10,243,792	\$ -
2017	9,685,907	-	1,614,318	8,071,589	-
2016	-	-	-	-	-
2015	-	3,183,081	(1,061,027)	-	2,122,054
2014	2,406,817	-	1,203,409	1,203,408	-
			Totals	<u>\$ 19,518,789</u>	<u>\$ 2,122,054</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, 2018.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2018

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, 2018. 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
 NON-EMPLOYER CONTRIBUTIONS
JUNE 30, 2018

Employer	Proportionate Share of Non- Employer Contributions
2nd Judicial District DA	\$ 26,740
2nd Judicial District IV-D	9,024
3rd Judicial District DA	48,354
4th Judicial District DA	68,595
4th Judicial District IV-D	-
5th Judicial District DA	32,788
6th Judicial District DA	45,862
6th Judicial District IV-D	12,352
7th Judicial District DA	16,114
11th Judicial District DA	26,519
13th Judicial District DA	23,674
15th Judicial District DA	100,962
16th Judicial District DA	109,677
18th Judicial District DA	115,823
18th Judicial District IV-D	14,979
19th Judicial District DA	351,042
20th Judicial District DA	9,832
20th Judicial District PTI Fund	2,279
20th Judicial District IV-D	12,155
21st Judicial District DA	31,261
21st Judicial District IV-D	11,530
21st Judicial District PTI Fund	15,689
22nd Judicial District DA	136,587
23rd Judicial District DA	105,112
25th Judicial District DA	10,472
27th Judicial District DA	57,529
27th Judicial District IV-D	6,325
29th Judicial District DA	81,831
31st Judicial District DA	35,255
31st Judicial District IV-D	-
32nd Judicial District DA	59,567
33rd Judicial District DA	40,951
34th Judicial District DA	9,093
37th Judicial District DA	14,250
39th Judicial District DA	4,920
40th Judicial District DA	83,273
42nd Judicial District IV-D	-
Acadia Parish Police Jury	10,925
Allen Parish Police Jury	4,806

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF
 NON-EMPLOYER CONTRIBUTIONS
JUNE 30, 2018

Employer	Proportionate Share of Non- Employer Contributions
Ascension Parish Council	\$ 11,544
Assumption Parish Police Jury	5,963
Avoyelles Parish DA	39,010
Beauregard Parish DA	34,231
Beauregard Parish IV-D	2,813
Bienville Parish Police Jury	901
Bossier Parish Police Jury	98,734
Caddo Parish DA	258,266
Calcasieu Parish Police Jury	174,378
Caldwell Parish Police Jury	5,254
Cameron Parish DA	7,253
Cameron Parish Police Jury	18,498
Catahoula Parish Police Jury	4,658
Claiborne Parish Police Jury	1,096
Concordia Parish DA	6,865
Concordia Parish Police Jury	3,528
De Soto Parish DA	33,521
De Soto Parish Police Jury	3,286
East Baton Rouge Parish DA	-
East Baton Rouge Parish IV-D	44,620
East Carroll Parish Treasurer	1,434
East Feliciana Parish Police Jury	2,706
Evangeline Parish Police Jury	-
Franklin Parish Police Jury	-
Grant Parish DA	-
Grant Parish Police Jury	25,532
Iberia Parish Government	10,184
Iberville Parish Council	-
Iberville Parish Government	-
Iberville Parish Police Jury	-
Iberville Parish School Board	675
Jackson Parish DA	-
Jackson Parish Police Jury	1,251
Jefferson Davis Police IV-D	6,146
Jefferson Davis Parish Police Jury	1,128
Jefferson Parish DA	545,556

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF
 NON-EMPLOYER CONTRIBUTIONS
JUNE 30, 2018

Employer	Proportionate Share of Non- Employer Contributions
Lafayette Parish Government	\$ 68,799
Lafayette Parish IV-D	1,659
Lafourche Parish DA	23,179
Lafourche Parish Government	63,902
LaSalle Parish DA	13,540
LaSalle Parish Police Jury	1,836
Livingston Parish Council	11,445
Louisiana District Attorney Association	174,490
Madison Parish Police Jury	1,434
Morehouse Parish Police Jury	9,463
Natchitoches Parish DA	39,128
Natchitoches Parish Government	13,802
Orleans Parish DA	202,932
Orleans Parish IV-D	37,720
Ouachita Parish Policy Jury	156,785
Plaquemines Parish Government	37,481
Pointe Coupee Police Jury	1,091
Rapides Parish IV-D	19,591
Rapides Parish Police Jury	183,042
Red River Parish Police Jury	7,965
Richland Parish Police Jury	-
Sabine Parish Police Jury	3,201
St Charles IV-D	13,275
St. Bernard Parish Government	77,387
St. Charles Parish Clearing	32,428
St. Helena Police Jury	2,295
St. James Parish Government	6,030
St. John the Baptist Parish Government	5,025
St. Landry Parish Council	-
St. Landry Parish Government	14,424
St. Martin Parish Government	7,947

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF
 NON-EMPLOYER CONTRIBUTIONS
JUNE 30, 2018

Employer	Proportionate Share of Non- Employer Contributions
St. Mary Parish Government	\$ 10,233
St. Tammany Parish Government	137,910
State of Louisiana	4,011,175
Tangipahoa Parish Council	40,530
Tensas Parish Policy Jury	1,371
Terrebonne Parish Government	53,968
Vermilion Parish Police Jury	16,381
Vernon Parish DA	35,847
Vernon Parish Police Jury	13,108
Washington Parish Council	-
Washington Parish Government	27,036
Webster Parish Police Jury	18,702
West Baton Rouge Parish Council	21,185
West Baton Rouge Parish School Board	169
West Carroll Parish	-
West Feliciana Parish Government	3,367
Winn Parish DA	20,276
Winn Parish Police Jury	1,715
Total	\$ 8,739,447

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2018

Employer	Net Pension Liability (Asset)	
	1% Decrease (5.50%)	1% Increase (7.50%)
2nd Judicial District DA	\$ 265,097	\$ (43,304)
2nd Judicial District IV-D	89,463	(14,614)
3rd Judicial District DA	479,366	(78,306)
4th Judicial District DA	680,031	(111,085)
4th Judicial District IV-D	-	-
5th Judicial District DA	325,053	(53,098)
6th Judicial District DA	454,667	(74,271)
6th Judicial District IV-D	122,455	(20,003)
7th Judicial District DA	159,748	(26,095)
11th Judicial District DA	262,902	(42,946)
13th Judicial District DA	234,702	(38,339)
15th Judicial District DA	1,000,904	(163,500)
16th Judicial District DA	1,087,301	(177,613)
18th Judicial District DA	1,148,232	(187,566)
18th Judicial District IV-D	148,495	(24,257)
19th Judicial District DA	3,480,126	(568,486)
20th Judicial District DA	97,476	(15,923)
20th Judicial District PTI Fund	22,592	(3,691)
20th Judicial District IV-D	120,504	(19,685)
21st Judicial District DA	309,916	(50,625)
21st Judicial District IV-D	114,302	(18,671)
21st Judicial District PTI Fund	155,532	(25,407)
22nd Judicial District DA	1,354,088	(221,193)
23rd Judicial District DA	1,042,046	(170,221)
25th Judicial District DA	103,816	(16,959)
27th Judicial District DA	570,327	(93,164)
27th Judicial District IV-D	62,708	(10,243)
29th Judicial District DA	811,247	(132,519)
31st Judicial District DA	349,509	(57,093)
31st Judicial District IV-D	-	-
32nd Judicial District DA	590,533	(96,465)
33rd Judicial District DA	405,981	(66,318)
34th Judicial District DA	90,142	(14,725)
37th Judicial District DA	141,267	(23,076)
39th Judicial District DA	48,772	(7,967)
40th Judicial District DA	825,548	(134,855)
42nd Judicial District IV-D	-	-
Acadia Parish Police Jury	108,310	(17,693)
Allen Parish Police Jury	47,641	(7,782)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2018

Employer	Net Pension Liability (Asset)	
	1% Decrease (5.50%)	1% Increase (7.50%)
Ascension Parish Council	\$ 114,441	\$ (18,694)
Assumption Parish Police Jury	59,120	(9,657)
Avoyelles Parish DA	386,733	(63,174)
Beauregard Parish DA	339,354	(55,434)
Beauregard Parish IV-D	27,888	(4,556)
Bienville Parish Police Jury	8,936	(1,460)
Bossier Parish Police Jury	978,816	(159,892)
Caddo Parish DA	2,560,376	(418,243)
Calcasieu Parish Police Jury	1,728,732	(282,392)
Caldwell Parish Police Jury	52,082	(8,508)
Cameron Parish DA	71,905	(11,746)
Cameron Parish Police Jury	183,385	(29,956)
Catahoula Parish Police Jury	46,178	(7,543)
Claiborne Parish Police Jury	10,869	(1,775)
Concordia Parish DA	68,055	(11,117)
Concordia Parish Police Jury	34,977	(5,714)
De Soto Parish DA	332,317	(54,285)
De Soto Parish Police Jury	32,573	(5,321)
East Baton Rouge Parish DA	-	-
East Baton Rouge Parish IV-D	442,352	(72,259)
East Carroll Parish Treasurer	14,213	(2,322)
East Feliciana Parish Police Jury	26,825	(4,382)
Evangeline Parish Police Jury	-	-
Franklin Parish Police Jury	-	-
Grant Parish DA	-	-
Grant Parish Police Jury	253,113	(41,347)
Iberia Parish Government	100,959	(16,492)
Iberville Parish Council	-	-
Iberville Parish Government	-	-
Iberville Parish Police Jury	-	-
Iberville Parish School Board	6,689	(1,093)
Jackson Parish DA	-	-
Jackson Parish Police Jury	12,403	(2,026)
Jefferson Davis Police IV-D	60,931	(9,953)
Jefferson Davis Parish Police Jury	11,183	(1,827)
Jefferson Parish DA	5,408,477	(883,487)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2018

Employer	Net Pension Liability (Asset)	
	1% Decrease (5.50%)	1% Increase (7.50%)
Lafayette Parish Government	\$ 682,052	\$ (111,415)
Lafayette Parish IV-D	16,443	(2,686)
Lafourche Parish DA	229,789	(37,537)
Lafourche Parish Government	633,505	(103,484)
LaSalle Parish DA	134,229	(21,927)
LaSalle Parish Police Jury	18,202	(2,973)
Livingston Parish Council	113,466	(18,535)
Louisiana District Attorney Association	1,729,847	(282,574)
Madison Parish Police Jury	14,213	(2,322)
Morehouse Parish Police Jury	93,818	(15,325)
Natchitoches Parish DA	387,900	(63,364)
Natchitoches Parish Government	136,825	(22,351)
Orleans Parish DA	2,011,805	(328,633)
Orleans Parish IV-D	373,947	(61,085)
Ouachita Parish Policy Jury	1,554,317	(253,901)
Plaquemines Parish Government	371,579	(60,698)
Pointe Coupee Police Jury	10,817	(1,767)
Rapides Parish IV-D	194,220	(31,726)
Rapides Parish Police Jury	1,814,624	(296,423)
Red River Parish Police Jury	78,960	(12,898)
Richland Parish Police Jury	-	-
Sabine Parish Police Jury	31,737	(5,184)
St Charles IV-D	131,600	(21,497)
St. Bernard Parish Government	767,195	(125,323)
St. Charles Parish Clearing	321,482	(52,515)
St. Helena Police Jury	22,749	(3,716)
St. James Parish Government	59,782	(9,765)
St. John the Baptist Parish Government	49,818	(8,138)
St. Landry Parish Council	-	-
St. Landry Parish Government	142,991	(23,358)
St. Martin Parish Government	78,786	(12,870)
St. Mary Parish Government	101,447	(16,572)
St. Tammany Parish Government	1,367,204	(223,336)
State of Louisiana	39,765,644	(6,495,803)
Tangipahoa Parish Council	401,801	(65,635)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
 SUPPLEMENTARY SCHEDULE
 SCHEDULE OF NET PENSION LIABILITY
 SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2018

Employer	Net Pension Liability (Asset)	
	1% Decrease (5.50%)	1% Increase (7.50%)
Tensas Parish Policy Jury	\$ 13,587	\$ (2,219)
Terrebonne Parish Government	535,020	(87,397)
Vermilion Parish Police Jury	162,396	(26,528)
Vernon Parish DA	355,379	(58,052)
Vernon Parish Police Jury	129,945	(21,227)
Washington Parish Council	-	-
Washington Parish Government	268,024	(43,782)
Webster Parish Police Jury	185,406	(30,286)
West Baton Rouge Parish Council	210,019	(34,307)
West Baton Rouge Parish School Board	1,672	(273)
West Carroll Parish	-	-
West Feliciana Parish Government	33,375	(5,452)
Winn Parish DA	201,013	(32,836)
Winn Parish Police Jury	17,001	(2,777)
Total	\$ 86,640,312	\$ (14,152,885)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2018

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	\$ (7,890)	\$ (1,315)	\$ (6,575)	\$ (1,216)	\$ (7,791)
2nd Judicial District IV-D	13,534	2,256	11,278	806	12,084
3rd Judicial District DA	4,831	805	4,026	(1,337)	2,689
4th Judicial District DA	(17,296)	(2,883)	(14,413)	(14,151)	(28,564)
4th Judicial District IV-D	-	-	-	(1,992)	(1,992)
5th Judicial District DA	5,345	891	4,454	(12,392)	(7,938)
6th Judicial District DA	1,937	323	1,614	12,820	14,434
6th Judicial District IV-D	(4,238)	(706)	(3,532)	7,134	3,602
7th Judicial District DA	618	103	515	208	723
11th Judicial District DA	10,381	1,730	8,651	(5,623)	3,028
13th Judicial District DA	2,091	349	1,742	5,186	6,928
15th Judicial District DA	152,168	25,361	126,807	6,683	133,490
16th Judicial District DA	612	102	510	(21,255)	(20,745)
18th Judicial District DA	18,320	3,053	15,267	(5,737)	9,530
18th Judicial District IV-D	(7,810)	(1,302)	(6,508)	20,669	14,161
19th Judicial District DA	22,724	3,787	18,937	45,823	64,760
20th Judicial District DA	(337)	(56)	(281)	(11,214)	(11,495)
20th Judicial District PTI Fund	(455)	(76)	(379)	2,672	2,293
20th Judicial District IV-D	(461)	(77)	(384)	8,869	8,485
21st Judicial District DA	(5,093)	(849)	(4,244)	(26,242)	(30,486)
21st Judicial District IV-D	273	46	227	12,000	12,227
21st Judicial District PTI Fund	9,621	1,604	8,017	10,360	18,377
22nd Judicial District DA	4,461	744	3,717	(5,634)	(1,917)
23rd Judicial District DA	6,049	1,008	5,041	53,975	59,016
25th Judicial District DA	(1,051)	(175)	(876)	1,381	505
27th Judicial District DA	(167)	(28)	(139)	4,416	4,277
27th Judicial District IV-D	644	107	537	6,266	6,803
29th Judicial District DA	(36,685)	(6,114)	(30,571)	23,470	(7,100)
31st Judicial District DA	452	76	376	(2,756)	(2,379)
31st Judicial District IV-D	(2,576)	(429)	(2,147)	(1,699)	(3,846)
32nd Judicial District DA	(11,551)	(1,925)	(9,626)	2,277	(7,349)
33rd Judicial District DA	5,772	962	4,810	8,863	13,673
34th Judicial District DA	292	49	243	17,421	17,664
37th Judicial District DA	1,452	242	1,210	(4,821)	(3,611)
39th Judicial District DA	(187)	(31)	(156)	18	(138)
40th Judicial District DA	(3,510)	(585)	(2,925)	27,815	24,890
42nd Judicial District IV-D	-	-	-	(130)	(130)
Acadia Parish Police Jury	(18,491)	(3,082)	(15,409)	5,260	(10,149)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2018

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
Allen Parish Police Jury	\$ (916)	\$ (153)	\$ (763)	\$ 4,312	\$ 3,549
Ascension Parish Council	(889)	(148)	(741)	650	(91)
Assumption Parish Police Jury	(444)	(74)	(370)	(772)	(1,142)
Avoyelles Parish DA	(21,433)	(3,572)	(17,861)	1,904	(15,957)
Beauregard Parish DA	(15,498)	(2,583)	(12,915)	6,980	(5,935)
Beauregard Parish IV-D	(1,681)	(280)	(1,401)	4,018	2,617
Bienville Parish Police Jury	(34)	(6)	(28)	(1,509)	(1,537)
Bossier Parish Police Jury	(21,860)	(3,643)	(18,217)	21,477	3,260
Caddo Parish DA	27,596	4,599	22,997	22,279	45,276
Calcasieu Parish DA	-	-	-	42,959	42,959
Calcasieu Parish Police Jury	40,679	6,780	33,899	-	33,899
Caldwell Parish Police Jury	(111)	(19)	(92)	(1,078)	(1,170)
Cameron Parish DA	(369)	(62)	(307)	7,829	7,522
Cameron Parish Police Jury	743	124	619	(2,665)	(2,046)
Catahoula Parish Police Jury	(542)	(90)	(452)	486	34
Claiborne Parish Police Jury	(42)	(7)	(35)	(31)	(66)
Concordia Parish DA	11,255	1,876	9,379	-	9,379
Concordia Parish Police Jury	(134)	(22)	(112)	(358)	(470)
De Soto Parish DA	(6,903)	(1,151)	(5,752)	995	(4,757)
De Soto Parish Police Jury	724	121	603	(11,192)	(10,589)
East Baton Rouge Parish IV-D	(12,240)	(2,040)	(10,200)	15,704	5,504
East Carroll Parish Treasurer	(54)	(9)	(45)	(272)	(317)
East Feliciana Parish Police Jury	475	79	396	(120)	276
Evangeline Parish Police Jury	-	-	-	(8,139)	(8,139)
Franklin Parish Police Jury	-	-	-	(711)	(711)
Grant Parish DA	-	-	-	(1,902)	(1,902)
Grant Parish Police Jury	(614)	(102)	(512)	5,620	5,108
Iberia Parish Government	1,135	189	946	8,860	9,806
Iberville Parish Council	-	-	-	(3,798)	(3,798)
Iberville Parish Government	-	-	-	(8,906)	(8,906)
Iberville Parish Police Jury	-	-	-	(77)	(77)
Iberville Parish School Board	(26)	(4)	(22)	(73)	(95)
Jackson Parish DA	-	-	-	(531)	(531)
Jackson Parish Police Jury	(47)	(8)	(39)	305	266
Jefferson Davis Police IV-D	2,346	391	1,955	4,951	6,906

(Continued)

DISTRICT ATTORNEYS' RETIRMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2018

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
Jefferson Davis Parish Police Jury	\$ (43)	\$ (7)	\$ (36)	\$ (305)	\$ (341)
Jefferson Parish DA	57,947	9,658	48,289	(28,981)	19,308
Lafayette Parish Government	(117,141)	(19,524)	(97,617)	(12,114)	(109,731)
Lafayette Parish IV-D	(13,067)	(2,178)	(10,889)	5,420	(5,469)
Lafourche Parish DA	(17,567)	(2,928)	(14,639)	(18,201)	(32,840)
Lafourche Parish Government	(2,811)	(469)	(2,342)	11,318	8,976
LaSalle Parish DA	(513)	(86)	(427)	379	(48)
LaSalle Parish Police Jury	166	28	138	(275)	(137)
Livingston Parish Council	353	59	294	2,899	3,193
Louisiana District Attorney Association	20,983	3,497	17,486	35,032	52,518
Madison Parish Police Jury	(54)	(9)	(45)	(307)	(352)
Morehouse Parish Police Jury	(267)	(45)	(222)	(116)	(338)
Natchitoches Parish DA	2,534	422	2,112	1,645	3,757
Natchitoches Parish Government	3,521	587	2,934	(16,351)	(13,417)
Orleans Parish DA	(60,669)	(10,112)	(50,557)	(47,857)	(98,414)
Orleans Parish IV-D	(2,258)	(376)	(1,882)	3,089	1,207
Ouachita Parish Policy Jury	4,957	826	4,131	6,433	10,564
Plaquemines Parish Government	(4,318)	(720)	(3,598)	2,734	(864)
Pointe Coupee Police Jury	(41)	(7)	(34)	(43)	(77)
Rapides Parish IV-D	32,121	5,354	26,767	-	26,767
Rapides Parish Police Jury	6,134	1,022	5,112	10,172	15,284
Red River Parish Police Jury	3,627	605	3,022	1,297	4,319
Richland Parish Police Jury	-	-	-	(876)	(876)
Sabine Parish Police Jury	(121)	(20)	(101)	(68)	(169)
St Charles IV-D	21,765	3,628	18,137	-	18,137
St. Bernard Parish Government	7,371	1,229	6,142	19,745	25,887
St. Charles Parish Clearing	(298)	(50)	(248)	2,761	2,513
St. Helena Police Jury	(187)	(31)	(156)	2,545	2,389
St. James Parish Government	(732)	(122)	(610)	(1,474)	(2,084)
St. John the Baptist Parish Government	511	85	426	(1,920)	(1,494)
St. Landry Parish Council	(6,048)	(1,008)	(5,040)	792	(4,248)
St. Landry Parish Government	5,501	917	4,584	(3,853)	731
St. Martin Parish Government	1,965	328	1,637	(2,253)	(616)
St. Mary Parish Government	(2,124)	(354)	(1,770)	504	(1,266)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2018

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
St. Tammany Parish Government	\$ (40,172)	\$ (6,695)	\$ (33,477)	\$ (36,100)	\$ (69,577)
State of Louisiana	(36,377)	(6,064)	(30,313)	(205,619)	(235,934)
Tangipahoa Parish Council	(3,479)	(580)	(2,899)	10,816	7,917
Tensas Parish Policy Jury	302	50	252	(415)	(163)
Terrebonne Parish Government	4,795	799	3,996	(10,261)	(6,265)
Vermilion Parish Police Jury	(8,255)	(1,376)	(6,879)	1,682	(5,197)
Vernon Parish DA	4,103	684	3,419	106	3,525
Vernon Parish Police Jury	(2,330)	(388)	(1,942)	65	(1,877)
Washington Parish Council	-	-	-	(4,753)	(4,753)
Washington Parish Government	1,963	327	1,636	(3,461)	(1,825)
Webster Parish Police Jury	(709)	(118)	(591)	(640)	(1,231)
West Baton Rouge Parish Council	314	52	262	1,147	1,409
West Baton Rouge Parish School Board	(6)	(1)	(5)	(2)	(7)
West Carroll Parish	-	-	-	(544)	(544)
West Feliciana Parish Government	(69)	(12)	(57)	(523)	(580)
Winn Parish DA	(6,080)	(1,013)	(5,067)	2,612	(2,455)
Winn Parish Police Jury	(92)	(15)	(77)	(1,269)	(1,346)
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION
JUNE 30, 2019 - JUNE 30, 2023

Employer	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
2nd Judicial District DA	\$ 17,396	\$ 8,850	\$ 1,713	\$ 3,241	\$ 8,708
2nd Judicial District IV-D	9,039	5,833	3,413	3,928	5,968
3rd Judicial District DA	34,681	17,262	6,777	9,539	20,683
4th Judicial District DA	39,232	29,627	1,282	5,200	18,453
4th Judicial District IV-D	1,444	(3,149)	(145)	(142)	-
5th Judicial District DA	21,932	8,389	2,906	4,779	12,544
6th Judicial District DA	36,916	20,976	8,086	10,705	19,560
6th Judicial District IV-D	12,657	5,998	823	1,528	4,629
7th Judicial District DA	7,908	7,257	2,945	3,865	7,492
11th Judicial District DA	19,336	9,755	4,185	5,699	11,357
13th Judicial District DA	17,454	9,969	4,964	6,316	10,456
15th Judicial District DA	98,172	66,778	38,408	44,174	66,051
16th Judicial District DA	72,225	32,387	9,754	16,019	44,510
18th Judicial District DA	85,304	44,743	16,009	22,625	47,452
18th Judicial District IV-D	13,823	8,502	4,485	5,340	8,730
19th Judicial District DA	283,940	148,732	44,981	65,032	148,259
20th Judicial District DA	3,287	336	(720)	(159)	3,300
20th Judicial District PTI Fund	2,486	1,677	850	981	365
20th Judicial District IV-D	12,801	7,572	1,956	2,650	5,189
21st Judicial District DA	15,462	2,463	(3,145)	(1,359)	11,855
21st Judicial District IV-D	11,486	7,390	4,298	4,957	4,663
21st Judicial District PTI Fund	15,613	10,039	5,832	6,728	8,150
22nd Judicial District DA	93,198	57,146	16,296	24,098	50,988
23rd Judicial District DA	94,426	56,436	20,947	26,951	47,753
25th Judicial District DA	7,615	4,643	1,250	1,848	3,829
27th Judicial District DA	44,145	25,563	5,712	8,998	22,479
27th Judicial District IV-D	6,317	4,070	2,374	2,735	2,590
29th Judicial District DA	65,200	28,773	5,775	10,449	28,671
31st Judicial District DA	27,508	11,941	2,462	4,475	14,122
31st Judicial District IV-D	(2,803)	397	(339)	(339)	(762)
32nd Judicial District DA	33,862	18,469	8,571	11,973	26,032
33rd Judicial District DA	34,589	18,771	6,755	9,094	17,513
34th Judicial District DA	12,920	9,811	3,302	3,822	4,028
37th Judicial District DA	8,399	4,506	1,251	2,065	5,586
39th Judicial District DA	3,633	1,664	579	860	1,901
40th Judicial District DA	87,830	44,773	1,065	5,822	33,943
42nd Judicial District IV-D	91	(221)	-	-	-
Acadia Parish Police Jury	6,591	2,845	(969)	(345)	1,217
Allen Parish Police Jury	6,396	2,820	450	725	1,731
Ascension Parish Council	8,482	5,016	990	1,649	4,363
Assumption Parish Police Jury	4,472	1,091	653	994	2,286
Avoyelles Parish DA	24,572	12,018	1,712	3,940	11,386
Beauregard Parish DA	23,843	11,461	2,029	3,984	13,808
Beauregard Parish IV-D	2,588	1,589	834	995	1,629
Bienville Parish Police Jury	(859)	361	85	137	347
Bossier Parish Police Jury	77,199	36,545	10,291	15,930	39,414

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION
JUNE 30, 2019 - JUNE 30, 2023

Employer	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Caddo Parish DA	\$ 208,293	\$ 99,415	\$ 36,772	\$ 51,524	\$ 109,965
Calcasieu Parish DA	12,925	8,828	8,516	8,516	4,174
Calcasieu Parish Police Jury	134,735	72,783	26,018	35,978	75,438
Caldwell Parish Police Jury	3,933	1,402	247	547	2,072
Cameron Parish DA	6,826	4,249	2,304	2,718	4,362
Cameron Parish Police Jury	12,919	6,997	1,842	2,898	6,294
Catahoula Parish Police Jury	3,329	1,628	630	896	1,859
Claiborne Parish Police Jury	893	451	28	91	428
Concordia Parish DA	6,913	4,474	2,633	3,025	4,579
Concordia Parish Police Jury	2,885	1,092	140	342	1,365
De Soto Parish DA	22,598	8,719	4,918	6,833	11,970
De Soto Parish Police Jury	228	(2,273)	(2,199)	(2,011)	1,527
East Baton Rouge Parish IV-D	38,167	21,198	3,159	5,707	16,866
East Carroll Parish Treasurer	898	509	97	179	557
East Feliciana Parish Police Jury	1,928	997	512	666	1,000
Evangeline Parish Police Jury	(1,698)	(2,504)	(1,725)	(1,725)	(487)
Franklin Parish Police Jury	(711)	-	-	-	-
Grant Parish DA	(915)	(987)	-	-	-
Grant Parish Police Jury	21,464	11,777	2,961	4,419	10,031
Iberia Parish Government	12,403	8,785	1,081	1,662	4,041
Iberville Parish Council	(2,137)	(1,661)	-	-	-
Iberville Parish Government	(3,789)	(5,117)	-	-	-
Iberville Parish Police Jury	(39)	(38)	-	-	-
Iberville Parish School Board	418	264	64	103	259
Jackson Parish DA	(531)	-	-	-	-
Jackson Parish Police Jury	1,209	502	119	190	478
Jefferson Davis Police IV-D	5,971	3,787	2,139	2,490	3,483
Jefferson Davis Parish Police Jury	577	422	98	163	411
Jefferson Parish DA	405,919	205,973	66,386	97,547	216,638
Lafayette Parish Government	28,371	3,929	(14,522)	(10,592)	5,805
Lafayette Parish IV-D	633	(2,186)	(202)	(107)	(649)
Lafourche Parish DA	(3,776)	653	1,308	2,632	7,689
Lafourche Parish Government	64,516	27,784	3,005	6,655	21,004
LaSalle Parish DA	9,549	4,531	2,008	2,781	5,235
LaSalle Parish Police Jury	1,394	717	269	373	385
Livingston Parish Council	10,467	5,714	1,133	1,786	4,509
Louisiana District Attorney Association	134,839	80,032	32,247	42,213	74,440
Madison Parish Police Jury	911	425	116	198	555
Morehouse Parish Police Jury	8,469	2,321	787	1,328	3,638
Natchitoches Parish DA	26,805	17,599	5,269	7,504	16,375
Natchitoches Parish Government	3,061	2,591	(626)	162	6,015
Orleans Parish DA	138,057	48,416	(1,343)	10,248	68,195
Orleans Parish IV-D	29,154	14,394	4,203	6,357	14,384
Ouachita Parish Policy Jury	124,269	61,067	17,280	26,236	61,383
Plaquemines Parish Government	29,499	13,801	3,347	5,488	13,859
Pointe Coupee Police Jury	747	437	103	166	416

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION
JUNE 30, 2019 - JUNE 30, 2023

Employer	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Rapides Parish IV-D	\$ 19,730	\$ 12,769	\$ 7,515	\$ 8,634	\$ 13,065
Rapides Parish Police Jury	141,026	78,601	23,110	33,565	65,490
Red River Parish Police Jury	7,538	3,891	1,404	1,859	3,834
Richland Parish Police Jury	(767)	(109)	-	-	-
Sabine Parish Police Jury	1,869	1,533	357	540	1,243
St Charles IV-D	13,369	8,653	5,093	5,851	8,850
St. Bernard Parish Government	62,227	34,734	13,980	18,400	34,588
St. Charles Parish Clearing	25,609	11,186	4,470	6,322	12,770
St. Helena Police Jury	2,290	1,475	859	990	868
St. James Parish Government	4,930	2,786	(409)	(64)	1,429
St. John the Baptist Parish Government	2,217	2,167	369	656	2,060
St. Landry Parish Council	(893)	(1,254)	(933)	(933)	(235)
St. Landry Parish Government	11,174	4,494	2,078	2,902	5,812
St. Martin Parish Government	5,004	3,165	884	1,338	3,168
St. Mary Parish Government	7,315	3,258	964	1,548	3,902
St. Tammany Parish Government	98,482	45,137	(3,219)	4,658	31,367
State of Louisiana	2,824,031	1,456,548	420,166	649,277	1,569,140
Tangipahoa Parish Council	32,494	17,686	5,761	8,076	16,197
Tensas Parish Policy Jury	908	440	141	219	574
Terrebonne Parish Government	38,701	17,711	4,508	7,591	21,491
Vermilion Parish Police Jury	10,990	4,324	1,390	2,326	4,992
Vernon Parish DA	26,967	13,577	4,792	6,839	15,295
Vernon Parish Police Jury	8,556	4,647	1,044	1,793	5,464
Washington Parish Council	36	(997)	(1,895)	(1,895)	(2)
Washington Parish Government	14,106	11,341	3,964	5,508	11,482
Webster Parish Police Jury	15,380	5,694	1,380	2,449	7,226
West Baton Rouge Parish Council	15,683	10,368	1,938	3,148	8,060
West Baton Rouge Parish School Board	111	64	20	29	70
West Carroll Parish	(544)	-	-	-	-
West Feliciana Parish Government	2,073	832	441	634	1,446
Winn Parish DA	16,783	6,845	1,016	2,174	6,895
Winn Parish Police Jury	63	617	142	240	652
Total	\$ 6,412,842	\$ 3,307,954	\$ 964,184	\$ 1,463,366	\$ 3,440,969



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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 11, 2019

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, 2018, and the related notes to the schedules and have issued our report thereon dated March 11, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Duplantier, Hrapmann, Hogan & Maher, LLP

New Orleans, Louisiana

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUMMARY SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2018

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, 2018 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