

EMPLOYER PENSION REPORT
DISTRICT ATTORNEYS' RETIREMENT SYSTEM
JUNE 30, 2015

DISTRICT ATTORNEYS' RETIREMENT SYSTEM

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INDEPENDENT AUDITOR'S REPORT

February 18, 2016

Board of Trustees of the
District Attorneys' Retirement System
1645 Nicholson Drive
Baton Rouge, Louisiana 70802

We have audited the accompanying schedule of employer allocations of the District Attorneys' Retirement System as of and for the year ended June 30, 2015, 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 District Attorneys' Retirement System as of and for the year ended June 30, 2015, 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.

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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.

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, 2015 in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As disclosed in Note 6 to the employer schedules, the total pension liability for the District Attorneys' Retirement System was \$374,440,828 as of June 30, 2015. 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, 2015 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, 2015, and our report thereon, dated December 3, 2015, 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 District Attorneys' Retirement System. The supplementary information listed in the index 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 February 18, 2016 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 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, 2015

Employer	Employer Contributions	Employer Allocation Percentage
2nd Judicial District	\$ 14,917	0.363378 %
3rd Judicial District	19,805	0.482450
4th Judicial District	45,863	1.117222
4th Judicial District IV-D	257	0.006261
5th Judicial District	17,306	0.421574
6th Judicial District	15,631	0.380771
6th Judicial District IV-D	6,502	0.158389
7th Judicial District	5,015	0.122165
11th Judicial District	10,700	0.260652
16th Judicial District	55,126	1.342869
20th Judicial District	8,064	0.196439
20th Judicial District PTI Fund	214	0.005213
20th Judicial District IV-D	4,387	0.106867
21st Judicial District	26,175	0.637623
22nd Judicial District	63,664	1.550854
23rd Judicial District	30,311	0.738376
31st Judicial District IV-D	732	0.017832
42nd Judicial District	13,544	0.329932
42nd Judicial District IV-D	-	-
Acadia Parish	8,815	0.214733
Allen Parish	15,116	0.368226
Allen Parish Police Jury	2,393	0.058293
Ascension Parish Council	5,933	0.144528
Assumption Police Jury	2,801	0.068232
Avoyelles Parish	22,907	0.558014
Beauregard Parish	17,680	0.430685
Bienville Parish	449	0.010938
Bossier Parish Police Jury	45,287	1.103191
Caddo Parish	105,155	2.561575
Calcasieu Parish	53,170	1.295221
Caldwell Parish	7,403	0.180337
Caldwell Parish Police Jury	3,048	0.074249
Cameron Parish	9,566	0.233028
Catahoula Parish Police Jury	1,923	0.046844
Claiborne Parish	680	0.016565
Concordia Parish Police Jury	2,100	0.051156
De Soto Police Jury	6,053	0.147451

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2015

Employer	Employer Contributions	Employer Allocation Percentage
East Baton Rouge Parish	\$ 151,090	3.680551 %
East Baton Rouge Parish IV-D	23,352	0.568854
East Carroll Parish	782	0.019050
East Feliciana Parish Police Jury	963	0.023459
Evangeline Parish	6,592	0.160581
Evangeline Parish Police Jury	3,295	0.080266
Franklin Parish Police Jury	-	-
Grant Parish	-	-
Grant Parish Police Jury	11,692	0.284817
Iberia Parish Government	4,946	0.120485
Iberville Parish	49,401	1.203408
Iberville Parish Council	-	-
Iberville Parish Government	-	-
Iberville Parish Police Jury	-	-
Iberville Parish School Board	336	0.008185
Jackson Parish	-	-
Jackson Parish Police Jury	623	0.015176
Jefferson Davis Parish	19,027	0.463498
Jefferson Davis Police Jury	588	0.014324
Jefferson Parish	249,448	6.076551
Lafayette Parish	71,298	1.736819
Lafayette Parish IV-D	926	0.022557
Lafourche Parish	12,242	0.298215
Lafourche Parish Government	38,897	0.947531
LaSalle Parish	5,446	0.132665
LaSalle Parish Police Jury	915	0.022289
Livingston Parish Council	5,636	0.137293
Louisiana District Attorney Association	58,014	1.413220
Madison Parish Police Jury	748	0.018221
Morehouse Parish Police Jury	4,920	0.119851
Natchitoches Parish	16,457	0.400892
Natchitoches Parish Government	10,343	0.251955
Orleans Parish	137,667	3.353567
Orleans Parish IV-D	17,665	0.430319
Ouachita Parish	74,271	1.809241
Plaquemines Parish	4,795	0.116806

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2015

Employer	Employer Contributions	Employer Allocation Percentage
Plaquemines Parish Government	\$ 19,048	0.464009 %
Pointe Coupee Police Jury	544	0.013252
Rapides Parish Police Jury	84,385	2.055618
Red River Parish	2,246	0.054713
Red River Police Jury	2,800	0.068208
Richland Parish Police Jury	-	-
Sabine Parish Police Jury	1,496	0.036443
St Bernard Parish	25,402	0.618792
St Charles Parish	42,666	1.039343
St Charles Parish Clearing	13,617	0.331710
St James Parish	5,117	0.124650
St John The Baptist Parish	52,716	1.284161
St John The Baptist Parish Council	2,696	0.065675
St Landry Parish	28,216	0.687341
St Landry Parish Council	1,240	0.030206
St Landry Parish Government	6,328	0.154150
St Martin Parish Government	3,873	0.094346
St Mary Parish	4,973	0.121142
St Tammany Parish	104,710	2.550735
State of Louisiana	1,925,461	46.904211
Tangipahoa Parish Council	16,329	0.397774
Tensas Parish	674	0.016419
Terrebonne Parish	22,218	0.541230
Terrebonne Parish Government	28,227	0.687609
Vermilion Police Jury	8,392	0.204429
Vernon Parish	15,160	0.369297
Vernon Parish Police Jury	6,528	0.159022
Washington Parish Council	3,371	0.082118
Washington Parish Government	10,740	0.261626
Webster Parish Police Jury	10,001	0.243624
West Baton Rouge Parish School Board	77	0.001876
West Baton Rouge Parish Council	10,818	0.263526
West Carroll Parish	-	-
West Feliciana Parish	1,396	0.034007
Winn Parish	11,669	0.284257
Winn Parish Police Jury	891	0.021705
Total	<u>\$ 4,105,092</u>	<u>100.00000 %</u>

See accompanying notes.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

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	\$ 19,573	\$ -	\$ -	\$ 17,492	\$ -	\$ 17,492	\$ (28,646)	\$ (8,706)	\$ (19,278)	\$ (3,983)	\$ (60,613)	\$ 13,860	\$ (987)	\$ 12,873
3rd Judicial District	25,987	-	-	23,223	960	24,183	(38,033)	(11,558)	(25,595)	(12,411)	(87,597)	18,402	(2,242)	16,160
4th Judicial District	60,180	-	-	53,779	49,744	103,523	(88,075)	(26,766)	(59,270)	(59,060)	(233,171)	42,614	(4,816)	37,798
4th Judicial District IV-D	337	-	-	301	18,381	18,682	(494)	(150)	(332)	(15,020)	(15,996)	239	1,592	1,831
5th Judicial District	22,708	-	-	20,293	7,580	27,873	(33,234)	(10,100)	(22,365)	(16,552)	(82,251)	16,080	(1,416)	14,664
6th Judicial District	20,510	-	-	18,329	2,954	21,283	(30,018)	(9,122)	(20,200)	(1,425)	(60,765)	14,524	234	14,758
6th Judicial District IV-D	8,532	-	-	7,624	18,391	26,015	(12,486)	(3,795)	(8,403)	-	(24,684)	6,041	4,131	10,172
7th Judicial District	6,580	-	-	5,881	-	5,881	(9,631)	(2,927)	(6,481)	(20,344)	(39,383)	4,660	(5,084)	(424)
11th Judicial District	14,040	-	-	12,547	640	13,187	(20,548)	(6,245)	(13,828)	(7,707)	(48,328)	9,942	(1,382)	8,560
16th Judicial District	72,334	-	-	64,641	3,494	68,135	(105,863)	(32,172)	(71,241)	(33,901)	(243,177)	51,221	(5,906)	45,315
20th Judicial District	10,581	-	-	9,456	-	9,456	(15,486)	(4,706)	(10,421)	(10,076)	(40,689)	7,493	(2,124)	5,369
20th Judicial District PTI Fund	281	-	-	251	1,076	1,327	(411)	(125)	(277)	-	(813)	199	215	414
20th Judicial District IV-D	5,756	-	-	5,144	15,425	20,569	(8,425)	(2,560)	(5,669)	-	(16,654)	4,076	3,268	7,344
21st Judicial District	34,346	-	-	30,693	7,569	38,262	(50,266)	(15,276)	(33,827)	(13,882)	(113,251)	24,321	(884)	23,437
22nd Judicial District	83,537	-	-	74,652	21,102	95,754	(122,260)	(37,154)	(82,275)	(49,896)	(291,585)	59,155	(8,254)	50,901
23rd Judicial District	39,773	-	-	35,543	39,091	74,634	(58,209)	(17,690)	(39,172)	-	(115,071)	28,164	7,949	36,113
31st Judicial District IV-D	961	-	-	858	3,680	4,538	(1,406)	(427)	(946)	(12,797)	(15,576)	680	(2,463)	(1,783)
42nd Judicial District	17,772	-	-	15,882	7,889	23,771	(26,010)	(7,904)	(17,503)	(25,946)	(77,363)	12,585	(3,216)	9,369
42nd Judicial District IV-D	-	-	-	-	1,245	1,245	-	-	-	(1,105)	(1,105)	-	90	90
Acadia Parish	11,567	-	-	10,336	4,418	14,754	(16,928)	(5,144)	(11,392)	(550)	(34,014)	8,191	746	8,937
Allen Parish	19,835	-	-	17,725	10,243	27,968	(29,029)	(8,822)	(19,535)	-	(57,386)	14,045	2,302	16,347
Allen Parish Police Jury	3,140	-	-	2,806	12,872	15,678	(4,595)	(1,397)	(3,093)	-	(9,085)	2,223	2,948	5,171
Ascension Parish Council	7,785	-	-	6,957	4,654	11,611	(11,394)	(3,463)	(7,667)	(2,547)	(25,071)	5,513	294	5,807
Assumption Police Jury	3,675	-	-	3,284	5,057	8,341	(5,379)	(1,635)	(3,620)	(5,802)	(16,436)	2,603	104	2,707
Avoyelles Parish	30,058	-	-	26,861	-	26,861	(43,990)	(13,369)	(29,603)	(6,006)	(92,968)	21,284	(1,463)	19,821
Beauregard Parish	23,199	-	-	20,732	2,151	22,883	(33,953)	(10,318)	(22,848)	-	(67,119)	16,428	475	16,903
Bienville Parish	589	-	-	527	170	697	(862)	(262)	(580)	(6,160)	(7,864)	417	(1,506)	(1,089)
Bossier Parish Police Jury	59,424	-	-	53,104	22,301	75,405	(86,969)	(26,430)	(58,526)	(1,119)	(173,044)	42,079	5,351	47,430
Caddo Parish	137,980	-	-	123,305	68,486	191,791	(201,939)	(61,369)	(135,895)	(33,097)	(432,300)	97,707	10,501	108,208
Calcasieu Parish	69,768	-	-	62,347	17,959	80,306	(102,107)	(31,030)	(68,713)	-	(201,850)	49,404	4,412	53,816
Caldwell Parish	9,714	-	-	8,681	-	8,681	(14,217)	(4,320)	(9,567)	(7,512)	(35,616)	6,879	(1,737)	5,142
Caldwell Parish Police Jury	3,999	-	-	3,574	2,660	6,234	(5,853)	(1,779)	(3,939)	(1,269)	(12,840)	2,832	411	3,243
Cameron Parish	12,552	-	-	11,217	968	12,185	(18,370)	(5,583)	(12,362)	(2,594)	(38,909)	8,888	(454)	8,434
Catahoula Parish Police Jury	2,523	-	-	2,255	181	2,436	(3,693)	(1,122)	(2,485)	(1,254)	(8,554)	1,787	(206)	1,581
Claiborne Parish	892	-	-	797	856	1,653	(1,306)	(397)	(879)	-	(2,582)	632	181	813
Concordia Parish Police Jury	2,756	-	-	2,462	2,183	4,645	(4,033)	(1,226)	(2,714)	-	(7,973)	1,951	544	2,495
De Soto Police Jury	7,943	-	-	7,098	5,333	12,431	(11,624)	(3,533)	(7,822)	(4,779)	(27,758)	5,624	377	6,001

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

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 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)
East Baton Rouge Parish	\$ 198,254	\$ -	\$ -	\$ 177,168	\$ 90,009	\$ 267,177	\$ (290,152)	\$ (88,176)	\$ (195,258)	\$ -	\$ (573,586)	\$ 140,388	\$ 20,101	\$ 160,489
East Baton Rouge Parish IV-D	30,642	-	-	27,383	34,832	62,215	(44,845)	(13,628)	(30,178)	-	(88,651)	21,698	7,190	28,888
East Carroll Parish	1,026	-	-	917	137	1,054	(1,502)	(456)	(1,011)	(474)	(3,443)	727	(91)	636
East Feliciana Parish Police Jury	1,264	-	-	1,129	-	1,129	(1,849)	(562)	(1,245)	(1,325)	(4,981)	895	(271)	624
Evangeline Parish	8,650	-	-	7,730	-	7,730	(12,659)	(3,847)	(8,519)	(10,421)	(35,446)	6,125	(2,269)	3,856
Evangeline Parish Police Jury	4,324	-	-	3,864	3,230	7,094	(6,328)	(1,923)	(4,258)	(3,896)	(16,405)	3,062	29	3,091
Franklin Parish Police Jury	-	-	-	-	-	-	-	-	-	-	(2,844)	-	(711)	(711)
Grant Parish	-	-	-	-	306	306	-	-	-	(4,947)	(4,947)	-	(913)	(913)
Grant Parish Police Jury	15,342	-	-	13,710	12,309	26,019	(22,453)	(6,823)	(15,110)	-	(44,386)	10,864	2,586	13,450
Iberia Parish Government	6,490	-	-	5,800	24,867	30,667	(9,498)	(2,887)	-	-	(18,777)	4,597	4,973	9,569
Iberville Parish	64,822	-	-	57,928	-	57,928	(94,869)	(28,831)	(63,842)	(13,996)	(201,538)	45,902	(2,918)	42,984
Iberville Parish Council	-	-	-	-	-	-	-	-	-	(10,203)	(10,203)	-	(2,135)	(2,135)
Iberville Parish Government	-	-	-	-	5,322	5,322	-	-	-	(25,589)	(25,589)	-	(3,787)	(3,787)
Iberville Parish Police Jury	-	-	-	-	-	-	-	-	-	(194)	(194)	-	(39)	(39)
Iberville Parish School Board	441	-	-	394	95	489	(645)	(196)	(434)	(341)	(1,616)	312	(66)	246
Jackson Parish	-	-	-	-	-	-	-	-	-	(2,382)	(2,382)	-	(582)	(582)
Jackson Parish Police Jury	817	-	-	731	1,284	2,015	(1,196)	(364)	(805)	-	(2,365)	579	310	889
Jefferson Davis Parish	24,967	-	-	22,311	12,292	34,603	(36,539)	(11,104)	(24,589)	-	(72,232)	17,679	3,067	20,746
Jefferson Davis Police Jury	772	-	-	690	105	795	(1,129)	(343)	(760)	(990)	(3,222)	546	(227)	319
Jefferson Parish	327,316	-	-	292,503	24,502	317,005	(479,037)	(145,578)	(322,369)	(33,602)	(980,586)	231,779	(595)	231,184
Lafayette Parish	93,554	-	-	83,604	6,471	90,075	(136,920)	(41,610)	(92,141)	(17,909)	(288,580)	66,248	(3,184)	63,064
Lafayette Parish IV-D	1,215	-	-	1,086	8,926	10,012	(1,778)	(540)	(1,197)	(12,145)	(15,660)	860	(197)	663
Lafourche Parish	16,063	-	-	14,355	-	14,355	(23,509)	(7,144)	(15,821)	(85,021)	(131,495)	11,375	(19,538)	(8,163)
Lafourche Parish Government	51,039	-	-	45,611	94,327	139,938	(74,697)	(22,700)	(50,268)	-	(147,665)	36,142	21,671	57,813
LaSalle Parish	7,146	-	-	6,386	838	7,224	(10,458)	(3,178)	(7,038)	(5,539)	(26,213)	5,060	(898)	4,162
LaSalle Parish Police Jury	1,201	-	-	1,073	106	1,179	(1,757)	(534)	(1,182)	(222)	(3,695)	850	(17)	833
Livingston Parish Council	7,395	-	-	6,609	10,312	16,921	(10,823)	(3,289)	(7,284)	-	(21,396)	5,237	2,201	7,438
Louisiana District Attorney Association	76,124	-	-	68,027	4,949	72,976	(111,409)	(33,857)	(74,973)	(28,743)	(248,982)	53,905	(6,196)	47,709
Madison Parish Police Jury	981	-	-	877	-	877	(1,436)	(437)	(967)	(466)	(3,306)	695	(97)	598
Morehouse Parish Police Jury	6,456	-	-	5,769	11,138	16,907	(9,448)	(2,871)	(6,358)	(5,021)	(23,698)	4,572	1,780	6,352
Natchitoches Parish	21,594	-	-	19,297	9,186	28,483	(31,604)	(9,604)	(21,268)	(18,783)	(81,259)	15,291	(2,859)	12,432
Natchitoches Parish Government	13,572	-	-	12,128	-	12,128	(19,863)	(6,036)	(13,367)	(20,152)	(59,418)	9,610	(4,917)	4,693
Orleans Parish	180,641	-	-	161,428	70,173	231,601	(264,374)	(80,343)	(177,911)	(23,313)	(545,941)	127,916	12,880	140,796
Orleans Parish IV-D	23,179	-	-	20,714	5,826	26,540	(33,924)	(10,309)	(22,829)	-	(67,062)	16,414	1,438	17,852
Ouachita Parish	97,455	-	-	87,090	38,704	125,794	(142,629)	(43,345)	(95,983)	-	(281,957)	69,010	9,241	78,251
Plaquemines Parish	6,292	-	-	5,623	2,919	8,542	(9,208)	(2,798)	(6,197)	(3,001)	(21,204)	4,455	(167)	4,288

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

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 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)
Plaquemines Parish Government	\$ 24,994	\$ -	\$ -	\$ 22,336	\$ 11,543	\$ 33,879	\$ (36,580)	\$ (11,116)	\$ (24,616)	\$ -	\$ (72,312)	\$ 17,699	\$ 2,785	\$ 20,484
Pointe Coupee Police Jury	714	-	-	638	204	842	(1,045)	(317)	(703)	(315)	(2,380)	505	(38)	467
Rapides Parish Police Jury	110,727	-	-	98,950	32,007	130,957	(162,052)	(49,247)	(109,053)	(10,423)	(330,775)	78,408	3,796	82,204
Red River Parish	2,947	-	-	2,634	887	3,521	(4,313)	(1,311)	(2,903)	(1,171)	(9,698)	2,087	(12)	2,075
Red River Police Jury	3,674	-	-	3,283	5,038	8,321	(5,377)	(1,634)	(3,619)	-	(10,630)	2,602	1,172	3,774
Richland Parish Police Jury	-	-	-	-	-	-	-	-	-	(3,183)	(3,183)	-	(769)	(769)
Sabine Parish Police Jury	1,963	-	-	1,754	1,586	3,340	(2,873)	(873)	(1,933)	(3,201)	(8,880)	1,390	(483)	907
St Bernard Parish	33,331	-	-	29,786	20,352	50,138	(48,782)	(14,825)	(32,828)	(484)	(96,919)	23,603	3,949	27,552
St Charles Parish	55,985	-	-	50,030	34,676	84,706	(81,935)	(24,900)	(55,139)	-	(161,974)	39,644	8,406	48,050
St Charles Parish Clearing	17,868	-	-	15,967	11,611	27,578	(26,150)	(7,947)	(17,598)	(9,902)	(61,597)	12,652	923	13,575
St James Parish	6,714	-	-	6,000	7,887	13,887	(9,827)	(2,986)	(6,613)	(5)	(19,431)	4,755	1,576	6,331
St John The Baptist Parish	69,172	-	-	61,815	160,753	222,568	(101,235)	(30,765)	(68,126)	-	(200,126)	48,982	34,845	83,827
St John The Baptist Parish Council	3,538	-	-	3,161	2,248	5,409	(5,177)	(3,484)	(6,934)	(6,934)	(17,168)	2,503	(1,283)	1,222
St Landry Parish	37,024	-	-	33,086	22,113	55,199	(54,186)	(16,467)	(36,464)	(7,434)	(114,551)	26,217	2,564	28,781
St Landry Parish Council	1,627	-	-	1,454	1,438	2,892	(2,381)	(724)	(1,602)	(1,606)	(6,313)	1,152	38	1,190
St Landry Parish Government	8,303	-	-	7,420	6,229	13,649	(12,152)	(3,693)	(8,178)	(7,262)	(31,285)	5,880	106	5,986
St Martin Parish Government	5,082	-	-	4,541	750	5,291	(7,438)	(2,260)	(5,005)	(3,933)	(18,636)	3,599	(833)	2,766
St Mary Parish	6,525	-	-	5,831	1,678	7,509	(9,550)	(2,902)	(6,427)	(2,251)	(21,130)	4,621	(31)	4,590
St Tammany Parish	137,396	-	-	122,783	74,256	197,039	(201,084)	(61,109)	(135,320)	-	(397,513)	97,293	15,722	113,015
State of Louisiana	2,526,514	-	-	2,257,799	-	2,257,799	(3,697,637)	(1,123,704)	(2,488,333)	(426,829)	(7,736,503)	1,789,079	(96,884)	1,692,195
Tangipahoa Parish Council	21,426	-	-	19,147	6,921	26,068	(31,358)	(9,530)	(21,102)	-	(61,990)	15,172	1,467	16,639
Tensas Parish	884	-	-	790	-	790	(1,294)	(393)	(871)	(419)	(2,977)	626	(88)	538
Terbonne Parish	29,154	-	-	26,053	-	26,053	(42,667)	(12,966)	(28,713)	(53,465)	(137,811)	20,644	(11,848)	8,796
Terbonne Parish Government	37,038	-	-	33,099	7,268	40,367	(54,207)	(16,473)	(36,479)	(6,352)	(113,511)	26,228	547	26,775
Vermilion Police Jury	11,012	-	-	9,840	3,381	13,221	(16,116)	(4,898)	(10,845)	(7,295)	(39,154)	7,798	(614)	7,184
Vernon Parish	19,892	-	-	17,777	2,610	20,387	(29,113)	(8,847)	(19,592)	(4,139)	(61,691)	14,086	(176)	13,910
Vernon Parish Police Jury	8,566	-	-	7,655	442	8,097	(12,536)	(3,810)	(8,436)	(2,986)	(27,768)	6,066	(658)	5,408
Washington Parish Council	4,423	-	-	3,953	8,617	12,570	(6,474)	(1,967)	(4,356)	-	(12,797)	3,132	1,929	5,061
Washington Parish Government	14,093	-	-	12,594	636	13,230	(20,625)	(6,268)	(13,880)	(27,364)	(68,137)	9,979	(6,714)	3,265
Webster Parish Police Jury	13,123	-	-	11,727	12,162	23,889	(19,206)	(5,837)	(12,925)	(3,509)	(41,477)	9,293	2,338	11,631
West Baton Rouge Parish School	101	-	-	90	-	90	(148)	(45)	(100)	(52)	(345)	72	(13)	59
West Baton Rouge Parish Council	14,195	-	-	12,685	13,740	26,425	(20,775)	(6,313)	(13,980)	(8,850)	(49,918)	10,052	535	10,587
West Carroll Parish	-	-	-	-	-	-	-	-	-	(2,170)	(2,170)	-	(542)	(542)
West Feliciana Parish	1,832	-	-	1,637	189	1,826	(2,681)	(815)	(1,804)	(2,557)	(7,857)	1,297	(464)	833
Winn Parish	15,312	-	-	13,683	12,886	26,569	(22,409)	(6,810)	(15,080)	-	(44,299)	10,842	3,124	13,966
Winn Parish Police Jury	1,169	-	-	1,045	73	1,118	(1,711)	(520)	(1,151)	(4,655)	(8,037)	828	(1,150)	(322)
Total	\$ 5,386,539	\$ -	\$ -	\$ 4,813,635	\$ 1,297,059	\$ 6,110,694	\$ (7,883,374)	\$ (2,395,740)	\$ (5,305,135)	\$ (1,297,059)	\$ (16,881,308)	\$ 3,814,323	\$ -	\$ 3,814,323

See accompanying notes.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2015

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 retirements 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 employer's 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, 2015.

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, 2015

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, nineteen hundred and fifty-six 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 board for assistant district attorneys. 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 retirement at age 60 if they have at least 10 years of creditable service or at age 55 with at least 18

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2015

2. PLAN DESCRIPTION: (Continued)

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 three percent (three and one-half percent 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 fifteen years) or projected continued service to age sixty.

Upon the death of a member with less than 5 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 5 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, 2015

2. PLAN DESCRIPTION: (Continued)

The Board of Trustees is authorized to grant retired members and widows of members who have retired an annual cost of living increase of 3% of their original benefit, (not to exceed sixty dollars per month) and all retired members and widows who are sixty-five 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 a service retirement allowance, any member who has more years of service than are required for a normal retirement may elect to receive a Back-Deferred Retirement Option Program (Back-DROP) benefit.

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

Prior to January 1, 2009, eligible members could elect to participate in the Deferred Retirement Option Program (DROP) for up to three years in lieu of terminating employment and accepting a service benefit. During participation in the DROP, employer contributions were payable and employee contributions were reduced to ½ of one percent. 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, 2015

3. EMPLOYER CONTRIBUTIONS:

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2015, the actual employer contribution rate was 7.00%.

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, 2015 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 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, 2015 as compared to the total of all employers' contributions received by the System during the fiscal year ended June 30, 2015.

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, 2015

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

The components of the net pension liability of the System's employers as of June 30, 2015 are as follows:

	<u>2015</u>
Total Pension Liability	\$ 374,440,828
Plan Fiduciary Net Position	<u>369,054,289</u>
Total Collective Net Pension Liability	<u>\$ 5,386,539</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2015 are as follows:

Valuation Date	June 30, 2015
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Investment Rate of Return	7.00%, net of investment expense
Projected Salary Increases	5.50% (2.50% Inflation, 3.00% Merit)
Mortality Rates	The RP 2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (set back 1 year for females) projected to 2032 using Scale AA were selected for employee, annuitant, and beneficiary mortality. The RP 2000 Disabled Lives Mortality Table set back 5 years for males and set back 3 years for females was selected for disable annuitants. Setbacks in these tables were used to approximate mortality improvement.
Expected Remaining Service Lives	6 years
Cost of Living Adjustments	Only those previously granted

The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2009 through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2015

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 8.39% for the year ended June 30, 2015.

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, 2015 were as follows:

<u>Asset Class</u>	<u>Long-Term Target Asset Allocation</u>	<u>Expected Portfolio Real Rate of Return</u>
Equities	50.00%	6.30%
Fixed Income	40.00%	1.10%
Alternatives	5.00%	6.00%
Real Estate	<u>5.00%</u>	<u>4.50%</u>
Totals	<u>100.00%</u>	4.50%
Inflation		<u>3.00%</u>
Expected Real Rate of Return		<u>7.50%</u>

The discount rate used to measure the total pension liability was 7.00%. 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 7.00%, 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 (6.00%) or one percentage point higher (8.00%) than the current rate.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2015

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

	Changes in Discount Rate		
	2015		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	<u>6.00%</u>	<u>7.00%</u>	<u>8.00%</u>
Net Pension Liability/ (Asset)	<u>\$ 49,355,328</u>	<u>\$ 5,386,539</u>	<u>\$ (31,950,929)</u>

8. CHANGE IN NET PENSION LIABILITY:

The changes in the net pension liability for the year ended June 30, 2015 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, 2015 as follows:

	Deferred	Deferred	Pension	June 30, 2015	
				Outflows	Inflows
	<u>Outflows</u>	<u>Inflows</u>	<u>(Benefit)</u>	<u>Outflows</u>	<u>Inflows</u>
2015	\$ -	\$ 2,281,483	\$ (380,247)	\$ -	\$ 1,901,236
2014	-	7,477,672	(1,495,534)	-	5,982,138
			Totals	<u>\$ -</u>	<u>\$ 7,883,374</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 inflow of resources as of June 30, 2015 as follows:

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2015

8. CHANGE IN NET PENSION LIABILITY: (Continued)

Differences between Projected and Actual Investment Earnings: (Continued)

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2015		Net Deferred Inflows Balance
				Deferred Outflows	Deferred Inflows	
2015	\$ 16,985,102	\$ -	\$ 3,397,020	\$ 13,588,082	\$ -	\$ 13,588,082
2014	-	21,311,763	(5,327,941)	-	15,983,822	(15,983,822)
			Totals	<u>\$ 13,588,082</u>	<u>\$ 15,983,822</u>	<u>\$ (2,395,740)</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, 2015 as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2015	
				Deferred Outflows	Deferred Inflows
2015	\$ -	\$ 6,366,162	\$ (1,061,027)	\$ -	\$ 5,305,135
2014	6,017,044	-	1,203,409	4,813,635	-
			Totals	<u>\$ 4,813,635</u>	<u>\$ 5,305,135</u>

Change in Proportion:

Changes in the employer's 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 employer's 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, 2015.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2015

9. CONTRIBUTIONS – PROPORTIONATE SHARE:

Differences between contributions remitted to the System and the employer's proportionate share are 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,

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, 2015. Access to the report can be found on the Louisiana Legislative Auditor's website, www.la.gov.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS
JUNE 30, 2015

Employer	Employer Contributions	Non-Employer Contributions
2nd Judicial District	\$ 14,932	\$ 30,213
3rd Judicial District	19,825	40,114
4th Judicial District	45,909	92,893
4th Judicial District IV-D	257	521
5th Judicial District	17,323	35,052
6th Judicial District	15,647	31,660
6th Judicial District IV-D	6,509	13,169
7th Judicial District	5,020	10,158
11th Judicial District	10,711	21,672
16th Judicial District	55,182	111,654
20th Judicial District	8,072	16,333
20th Judicial District PTI Fund	214	433
20th Judicial District DA	4,391	8,886
21st Judicial District	26,201	53,016
22nd Judicial District	63,728	128,948
23rd Judicial District	30,342	61,393
31st Judicial District IV-D	733	1,483
42nd Judicial District	13,558	27,433
42nd Judicial District IV-D	-	-
Acadia Parish	8,824	17,854
Allen Parish	15,131	30,617
Allen Parish Police Jury	2,395	4,847
Ascension Parish Council	5,939	12,017
Assumption Police Jury	2,804	5,673
Avoyelles Parish	22,930	46,397
Beauregard Parish	17,698	35,810
Bienville Parish	449	909
Bossier Parish Police Jury	45,333	91,726
Caddo Parish	105,261	212,985
Calcasieu Parish	53,224	107,693
Caldwell Parish	7,410	14,994
Caldwell Parish Police Jury	3,051	6,174
Cameron Parish	9,576	19,375
Catahoula Parish Police Jury	1,925	3,895
Claiborne Parish	681	1,377
Concordia Parish Police Jury	2,102	4,253
De Soto Police Jury	6,059	12,260

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS
JUNE 30, 2015

Employer	Employer Contributions	Non-Employer Contributions
East Baton Rouge Parish	\$ 151,242	\$ 306,024
East Baton Rouge Parish IV-D	23,376	47,298
East Carroll Parish	783	1,584
East Feliciana Parish Police Jury	964	1,951
Evangeline Parish	6,599	13,352
Evangeline Parish Police Jury	3,298	6,674
Grant Parish	-	-
Grant Parish Police Jury	11,704	23,681
Iberia Parish Government	4,951	10,018
Iberville Parish	49,451	100,059
Iberville Parish Council	-	-
Iberville Parish Police Jury	-	-
Iberville Parish School Board	336	681
Jackson Parish	-	-
Jackson Parish Police Jury	624	1,262
Jefferson Davis Parish	19,046	38,538
Jefferson Davis Police Jury	589	1,191
Jefferson Parish	249,699	505,242
Lafayette Parish	71,370	144,410
Lafayette Parish IV-D	927	1,876
Lafourche Parish	12,254	24,795
Lafourche Parish Government	38,936	78,784
LaSalle Parish	5,452	11,031
LaSalle Parish Police Jury	916	1,853
Livingston Parish Council	5,642	11,415
Louisiana District Attorney Association	58,072	117,504
Madison Parish Police Jury	749	1,515
Morehouse Parish Police Jury	4,925	9,965
Natchitoches Parish	16,474	33,333
Natchitoches Parish Government	10,353	20,949
Orleans Parish	137,806	278,836
Orleans Parish IV-D	17,683	35,779
Ouachita Parish	74,346	150,431
Plaquemines Parish	4,800	9,712

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS
JUNE 30, 2015

Employer	Employer Contributions	Non-Employer Contributions
Plaquemines Parish Government	\$ 19,067	\$ 38,581
Pointe Coupee Police Jury	545	1,102
Rapides Parish Police Jury	84,470	170,917
Red River Parish	2,248	4,549
Red River Police Jury	2,803	5,671
Richland Parish Police Jury	-	-
Sabine Parish Police Jury	1,498	3,030
St Bernard Parish	25,428	51,450
St Charles Parish	42,709	86,417
St Charles Parish Clearing	13,631	27,580
St James Parish	5,122	10,364
St John The Baptist Parish	52,769	106,773
St John The Baptist Parish Council	2,699	5,461
St Landry Parish	28,244	57,150
St Landry Parish Council	1,241	2,512
St Landry Parish Government	6,334	12,817
St Martin Parish Government	3,877	7,845
St Mary Parish	4,978	10,072
St Tammany Parish	104,816	212,084
State of Louisiana	1,927,400	3,899,904
Tangipahoa Parish Council	16,345	33,073
Tensas Parish	675	1,365
Terrebonne Parish	22,240	45,001
Terrebonne Parish Government	28,255	57,172
Vermilion Police Jury	8,400	16,997
Vernon Parish	15,175	30,706
Vernon Parish Police Jury	6,535	13,222
Washington Parish Council	3,374	6,828
Washington Parish Government	10,751	21,753
Webster Parish Police Jury	10,011	20,256
West Baton Rouge Parish School Board	77	156
West Baton Rouge Parish Council	10,829	21,911
West Carroll Parish	-	-
West Feliciana Parish	1,397	2,828
Winn Parish	11,681	23,635
Winn Parish Police Jury	892	1,805
Total	<u>\$ 4,109,229</u>	<u>\$ 8,314,617</u>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2015

Employer	Employers' Proportionate Share	Net Pension Liability	
		1% Decrease (6.0%)	1% Increase (8.0%)
2nd Judicial District	0.363378 %	\$ 179,346	\$ (116,103)
3rd Judicial District	0.482450	238,115	(154,147)
4th Judicial District	1.117222	551,409	(356,963)
4th Judicial District IV-D	0.006261	3,090	(2,000)
5th Judicial District	0.421574	208,069	(134,697)
6th Judicial District	0.380771	187,931	(121,660)
6th Judicial District IV-D	0.158389	78,173	(50,607)
7th Judicial District	0.122165	60,295	(39,033)
11th Judicial District	0.260652	128,646	(83,281)
16th Judicial District	1.342869	662,777	(429,059)
20th Judicial District	0.196439	96,953	(62,764)
20th Judicial District PTI Fund	0.005213	2,573	(1,666)
20th Judicial District DA	0.106867	52,745	(34,145)
21st Judicial District	0.637623	314,701	(203,726)
22nd Judicial District	1.550854	765,429	(495,512)
23rd Judicial District	0.738376	364,428	(235,918)
31st Judicial District IV-D	0.017832	8,801	(5,697)
42nd Judicial District	0.329932	162,839	(105,416)
42nd Judicial District IV-D	-	-	-
Acadia Parish	0.214733	105,982	(68,609)
Allen Parish	0.368226	181,739	(117,652)
Allen Parish Police Jury	0.058293	28,771	(18,625)
Ascension Parish Council	0.144528	71,332	(46,178)
Assumption Police Jury	0.068232	33,676	(21,801)
Avoyelles Parish	0.558014	275,410	(178,291)
Beauregard Parish	0.430685	212,566	(137,608)
Bienville Parish	0.010938	5,398	(3,495)
Bossier Parish Police Jury	1.103191	544,484	(352,480)
Caddo Parish	2.561575	1,264,274	(818,447)
Calcasieu Parish	1.295221	639,261	(413,835)
Caldwell Parish	0.180337	89,006	(57,619)
Caldwell Parish Police Jury	0.074249	36,646	(23,723)
Cameron Parish	0.233028	115,012	(74,455)
Catahoula Parish Police Jury	0.046844	23,120	(14,967)
Claiborne Parish	0.016565	8,176	(5,293)
Concordia Parish Police Jury	0.051156	25,248	(16,345)
De Soto Police Jury	0.147451	72,775	(47,112)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2015

Employer	Employers' Proportionate Share	Net Pension Liability	
		1% Decrease (6.0%)	1% Increase (8.0%)
East Baton Rouge Parish	3.680551 %	\$ 1,816,548	\$ (1,175,970)
East Baton Rouge Parish IV-D	0.568854	280,760	(181,754)
East Carroll Parish	0.019050	9,402	(6,087)
East Feliciana Parish Police Jury	0.023459	11,578	(7,495)
Evangeline Parish	0.160581	79,255	(51,307)
Evangeline Parish Police Jury	0.080266	39,616	(25,646)
Grant Parish	-	-	-
Grant Parish Police Jury	0.284817	140,572	(91,002)
Iberia Parish Government	0.120485	59,466	(38,496)
Iberville Parish	1.203408	593,946	(384,500)
Iberville Parish Council	-	-	-
Iberville Parish Police Jury	-	-	-
Iberville Parish School Board	0.008185	4,040	(2,615)
Iberville Parish Government	-	-	-
Jackson Parish	-	-	-
Jackson Parish Police Jury	0.015176	7,490	(4,849)
Jefferson Davis Parish	0.463498	228,761	(148,092)
Jefferson Davis Police Jury	0.014324	7,070	(4,577)
Jefferson Parish	6.076551	2,999,102	(1,941,514)
Lafayette Parish	1.736819	857,213	(554,930)
Lafayette Parish IV-D	0.022557	11,133	(7,207)
Lafourche Parish	0.298215	147,185	(95,282)
Lafourche Parish Government	0.947531	467,657	(302,745)
LaSalle Parish	0.132665	65,477	(42,388)
LaSalle Parish Police Jury	0.022289	11,001	(7,122)
Livingston Parish Council	0.137293	67,761	(43,866)
Louisiana District Attorney Association	1.413220	697,499	(451,537)
Madison Parish Police Jury	0.018221	8,993	(5,822)
Morehouse Parish Police Jury	0.119851	59,153	(38,294)
Natchitoches Parish	0.400892	197,862	(128,089)
Natchitoches Parish Government	0.251955	124,353	(80,502)
Orleans Parish	3.353567	1,655,164	(1,071,496)
Orleans Parish IV-D	0.430319	212,385	(137,491)
Ouachita Parish	1.809241	892,957	(578,069)
Plaquemines Parish	0.116806	57,650	(37,321)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
 SUPPLEMENTARY SCHEDULE
 SCHEDULE OF NET PENSION LIABILITY
 SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2015

Employer	Employers' Proportionate Share	Net Pension Liability	
		1% Decrease (6.0%)	1% Increase (8.0%)
Plaquemines Parish Government	0.464009 %	\$ 229,013	\$ (148,255)
Pointe Coupee Police Jury	0.013252	6,541	(4,234)
Rapides Parish Police Jury	2.055618	1,014,557	(656,789)
Red River Parish	0.054713	27,004	(17,481)
Red River Police Jury	0.068208	33,664	(21,793)
Richland Parish Police Jury	-	-	-
Sabine Parish Police Jury	0.036443	17,987	(11,644)
St Bernard Parish	0.618792	305,407	(197,710)
St Charles Parish	1.039343	512,971	(332,080)
St Charles Parish Clearing	0.331710	163,717	(105,984)
St James Parish	0.124650	61,521	(39,827)
St John The Baptist Parish	1.284161	633,802	(410,301)
St John The Baptist Parish Council	0.065675	32,414	(20,984)
St Landry Parish	0.687341	339,239	(219,612)
St Landry Parish Council	0.030206	14,908	(9,651)
St Landry Parish Government	0.154150	76,081	(49,252)
St Martin Parish Government	0.094346	46,565	(30,144)
St Mary Parish	0.121142	59,790	(38,706)
St Tammany Parish	2.550735	1,258,924	(814,984)
State of Louisiana	46.904208	23,149,722	(14,986,330)
Tangipahoa Parish Council	0.397774	196,323	(127,092)
Tensas Parish	0.016419	8,104	(5,246)
Terrebonne Parish	0.541230	267,126	(172,928)
Terrebonne Parish Government	0.687609	339,372	(219,697)
Vermilion Police Jury	0.204429	100,897	(65,317)
Vernon Parish	0.369297	182,268	(117,994)
Vernon Parish Police Jury	0.159022	78,486	(50,809)
Washington Parish Council	0.082118	40,530	(26,237)
Washington Parish Government	0.261626	129,126	(83,592)
Webster Parish Police Jury	0.243624	120,241	(77,840)
West Baton Rouge Parish School Board	0.001876	926	(599)
West Baton Rouge Parish Council	0.263526	130,064	(84,199)
West Carroll Parish	-	-	-
West Feliciana Parish	0.034007	16,784	(10,866)
Winn Parish	0.284257	140,296	(90,823)
Winn Parish Police Jury	0.021705	10,713	(6,935)
Total	100.00000%	\$ 49,355,328	\$ (31,950,929)

DISTRICT ATTORNEYS' RETIRMENT SYSTEM
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2015

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	\$ (206)	\$ (34)	\$ (172)	\$ (3,811)	\$ (3,983)
3rd Judicial District	(14,893)	(2,482)	(12,411)	960	(11,451)
4th Judicial District	59,693	9,949	49,744	(59,060)	(9,316)
4th Judicial District IV-D	(18,024)	(3,004)	(15,020)	18,381	3,361
5th Judicial District	(19,863)	(3,311)	(16,552)	7,580	(8,972)
6th Judicial District	3,545	591	2,954	(1,425)	1,529
6th Judicial District IV-D	11,180	1,863	9,317	9,074	18,391
7th Judicial District	(54)	(9)	(45)	(20,299)	(20,344)
11th Judicial District	(9,249)	(1,542)	(7,707)	640	(7,067)
16th Judicial District	(40,681)	(6,780)	(33,901)	3,494	(30,407)
20th Judicial District	(9,486)	(1,581)	(7,905)	(2,171)	(10,076)
20th Judicial District PTI Fund	1,291	215	1,076	-	1,076
20th Judicial District IV-D	14,134	2,356	11,778	3,647	15,425
21st Judicial District	(16,658)	(2,776)	(13,882)	7,569	(6,313)
22nd Judicial District	25,322	4,220	21,102	(49,896)	(28,794)
23rd Judicial District	43,793	7,299	36,494	2,597	39,091
31st Judicial District IV-D	4,416	736	3,680	(12,797)	(9,117)
42nd Judicial District	(31,135)	(5,189)	(25,946)	7,889	(18,057)
42nd Judicial District IV-D	(1,326)	(221)	(1,105)	1,245	140
Acadia Parish	5,302	884	4,418	(550)	3,868
Allen Parish	6,204	1,034	5,170	5,073	10,243
Allen Parish Police Jury	6,483	1,081	5,402	7,470	12,872
Ascension Parish Council	5,585	931	4,654	(2,547)	2,107
Assumption Police Jury	(6,963)	(1,161)	(5,802)	5,057	(745)
Avoyelles Parish	(936)	(156)	(780)	(5,226)	(6,006)
Beauregard Parish	1,513	252	1,261	890	2,151
Bienville Parish	204	34	170	(6,160)	(5,990)
Bossier Parish Police Jury	(1,343)	(224)	(1,119)	22,301	21,182
Caddo Parish	(39,717)	(6,620)	(33,097)	68,486	35,389
Calcasieu Parish	1,874	312	1,562	16,397	17,959
Caldwell Parish	(3,400)	(567)	(2,833)	(4,679)	(7,512)
Caldwell Parish Police Jury	(1,523)	(254)	(1,269)	2,660	1,391
Cameron Parish	1,162	194	968	(2,594)	(1,626)
Catahoula Parish Police Jury	(1,505)	(251)	(1,254)	181	(1,073)
Claiborne Parish	776	129	647	209	856
Concordia Parish Police Jury	36	6	30	2,153	2,183
De Soto Police Jury	(5,735)	(956)	(4,779)	5,333	554

(Continued)

DISTRICT ATTORNEYS' RETIRMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2015

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
East Baton Rouge Parish	\$ 57,646	\$ 9,608	\$ 48,038	\$ 41,971	\$ 90,009
East Baton Rouge Parish IV-D	36,438	6,073	30,365	4,467	34,832
East Carroll Parish	164	27	137	(474)	(337)
East Feliciana Parish Police Jury	(1,442)	(240)	(1,202)	(123)	(1,325)
Evangeline Parish	(8,064)	(1,344)	(6,720)	(3,701)	(10,421)
Evangeline Parish Police Jury	(4,675)	(779)	(3,896)	3,230	(666)
Franklin Parish Police Jury	-	-	-	(2,844)	(2,844)
Grant Parish	(5,937)	(990)	(4,947)	306	(4,641)
Grant Parish Police Jury	11,811	1,969	9,842	2,467	12,309
Iberia Parish Government	29,840	4,973	24,867	-	24,867
Iberville Parish	(13,966)	(2,328)	(11,638)	(2,358)	(13,996)
Iberville Parish Council	(9,961)	(1,660)	(8,301)	(1,902)	(10,203)
Iberville Parish Government	(30,707)	(5,118)	(25,589)	5,322	(20,267)
Iberville Parish Police Jury	(228)	(38)	(190)	(4)	(194)
Iberville Parish School Board	114	19	95	(341)	(246)
Jackson Parish	(317)	(53)	(264)	(2,118)	(2,382)
Jackson Parish Police Jury	279	47	232	1,052	1,284
Jefferson Davis Parish	150	25	125	12,167	12,292
Jefferson Davis Police Jury	126	21	105	(990)	(885)
Jefferson Parish	(40,324)	(6,721)	(33,603)	24,503	(9,100)
Lafayette Parish	7,765	1,294	6,471	(17,909)	(11,438)
Lafayette Parish IV-D	(14,574)	(2,429)	(12,145)	8,926	(3,219)
Lafourche Parish	(41,227)	(6,871)	(34,356)	(50,665)	(85,021)
Lafourche Parish Government	45,853	7,642	38,211	56,116	94,327
LaSalle Parish	(6,647)	(1,108)	(5,539)	838	(4,701)
LaSalle Parish Police Jury	(266)	(44)	(222)	106	(116)
Livingston Parish Council	9,070	1,512	7,558	2,754	10,312
Louisiana District Attorney Association	5,939	990	4,949	(28,743)	(23,794)
Madison Parish Police Jury	(456)	(76)	(380)	(86)	(466)
Morehouse Parish Police Jury	(6,025)	(1,004)	(5,021)	11,138	6,117
Natchitoches Parish	11,023	1,837	9,186	(18,783)	(9,597)
Natchitoches Parish Government	(2,904)	(484)	(2,420)	(17,732)	(20,152)
Orleans Parish	(27,976)	(4,663)	(23,313)	70,173	46,860
Orleans Parish IV-D	457	76	381	5,445	5,826
Ouachita Parish	10,441	1,740	8,701	30,003	38,704
Plaquemines Parish	3,503	584	2,919	(3,001)	(82)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2015

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
Plaquemines Parish Government	\$ 2,414	\$ 402	\$ 2,012	\$ 9,531	\$ 11,543
Pointe Coupee Police Jury	245	41	204	(315)	(111)
Rapides Parish Police Jury	38,409	6,402	32,007	(10,423)	21,584
Red River Parish	(1,405)	(234)	(1,171)	887	(284)
Red River Police Jury	2,108	351	1,757	3,281	5,038
Richland Parish Police Jury	(659)	(110)	(549)	(2,634)	(3,183)
Sabine Parish Police Jury	1,903	317	1,586	(3,201)	(1,615)
St Bernard Parish	24,422	4,070	20,352	(484)	19,868
St Charles Parish	6,311	1,052	5,259	29,417	34,676
St Charles Parish Clearing	(11,882)	(1,980)	(9,902)	11,611	1,709
St James Parish	9,465	1,578	7,887	(5)	7,882
St John The Baptist Parish	128,247	21,375	106,872	53,881	160,753
St John The Baptist Parish Council	2,698	450	2,248	(6,934)	(4,686)
St Landry Parish	26,536	4,423	22,113	(7,434)	14,679
St Landry Parish Council	(1,927)	(321)	(1,606)	1,438	(168)
St Landry Parish Government	(8,714)	(1,452)	(7,262)	6,229	(1,033)
St Martin Parish Government	900	150	750	(3,933)	(3,183)
St Mary Parish	(2,701)	(450)	(2,251)	1,678	(573)
St Tammany Parish	68,226	11,372	56,854	17,402	74,256
State of Louisiana	(235,768)	(39,297)	(196,471)	(230,358)	(426,829)
Tangipahoa Parish Council	6,331	1,055	5,276	1,645	6,921
Tensas Parish	(412)	(69)	(343)	(76)	(419)
Terrebonne Parish	(36,460)	(6,077)	(30,383)	(23,082)	(53,465)
Terrebonne Parish Government	(7,622)	(1,270)	(6,352)	7,268	916
Vermilion Police Jury	(8,754)	(1,459)	(7,295)	3,381	(3,914)
Vernon Parish	(4,967)	(828)	(4,139)	2,610	(1,529)
Vernon Parish Police Jury	530	88	442	(2,986)	(2,544)
Washington Parish Council	5,389	898	4,491	4,126	8,617
Washington Parish Government	763	127	636	(27,364)	(26,728)
Webster Parish Police Jury	(4,211)	(700)	(3,511)	12,164	8,653
West Baton Rouge Parish School	(4)	(1)	(3)	(49)	(52)
West Baton Rouge Parish Council	16,488	2,748	13,740	(8,850)	4,890
West Carroll Parish	-	-	-	(2,170)	(2,170)
West Feliciana Parish	(3,069)	(512)	(2,557)	189	(2,368)
Winn Parish	2,343	391	1,952	10,934	12,886
Winn Parish Police Jury	88	15	73	(4,655)	(4,582)
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION
JUNE 30, 2016 - JUNE 30, 2020

Employer	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	Total
2nd Judicial District	\$ (14,302)	\$ (14,302)	\$ (14,302)	\$ 5,058	\$ (5,274)	\$ (43,121)
3rd Judicial District	(19,921)	(19,921)	(19,921)	5,784	(9,435)	(63,414)
4th Judicial District	(45,755)	(45,755)	(45,755)	13,770	(6,153)	(129,648)
4th Judicial District IV-D	1,362	1,362	1,362	1,695	(3,096)	2,686
5th Judicial District	(16,864)	(16,864)	(16,864)	5,598	(9,385)	(54,378)
6th Judicial District	(13,718)	(13,718)	(13,718)	6,570	(4,896)	(39,482)
6th Judicial District IV-D	(1,672)	(1,672)	(1,672)	6,767	(420)	1,331
7th Judicial District	(9,561)	(9,561)	(9,561)	(3,052)	(1,768)	(33,502)
11th Judicial District	(10,933)	(10,933)	(10,933)	2,955	(5,298)	(35,141)
16th Judicial District	(55,113)	(55,113)	(55,113)	16,434	(26,136)	(175,042)
20th Judicial District	(9,322)	(9,322)	(9,322)	1,145	(4,413)	(31,233)
20th Judicial District PTI Fund	24	24	24	302	139	514
20th Judicial District DA	(649)	(649)	(649)	5,045	816	3,915
21st Judicial District	(24,249)	(24,249)	(24,249)	9,724	(11,965)	(74,989)
22nd Judicial District	(65,081)	(65,081)	(65,081)	17,547	(18,134)	(195,831)
23rd Judicial District	(19,108)	(19,108)	(19,108)	20,232	(3,345)	(40,437)
31st Judicial District IV-D	(3,116)	(3,116)	(3,116)	(2,166)	477	(11,038)
42nd Judicial District	(15,307)	(15,307)	(15,307)	2,272	(9,943)	(53,592)
42nd Judicial District IV-D	90	90	90	90	(221)	140
Acadia Parish	(7,123)	(7,123)	(7,123)	4,318	(2,209)	(19,260)
Allen Parish	(11,191)	(11,191)	(11,191)	8,428	(4,274)	(29,418)
Allen Parish Police Jury	812	812	812	3,918	239	6,593
Ascension Parish Council	(5,002)	(5,002)	(5,002)	2,698	(1,152)	(13,460)
Assumption Police Jury	(2,396)	(2,396)	(2,396)	1,239	(2,145)	(8,095)
Avoyelles Parish	(21,910)	(21,910)	(21,910)	7,821	(8,199)	(66,107)
Beauregard Parish	(15,307)	(15,307)	(15,307)	7,640	(5,955)	(44,236)
Bienville Parish	(1,907)	(1,907)	(1,907)	(1,324)	(122)	(7,167)
Bossier Parish Police Jury	(35,072)	(35,072)	(35,072)	23,705	(16,127)	(97,639)
Caddo Parish	(83,362)	(83,362)	(83,362)	53,117	(43,541)	(240,509)
Calcasieu Parish	(43,049)	(43,049)	(43,049)	25,960	(18,358)	(121,544)
Caldwell Parish	(8,344)	(8,344)	(8,344)	1,264	(3,166)	(26,935)
Caldwell Parish Police Jury	(2,310)	(2,310)	(2,310)	1,646	(1,323)	(6,606)
Cameron Parish	(8,994)	(8,994)	(8,994)	3,422	(3,164)	(26,724)
Catahoula Parish Police Jury	(1,923)	(1,923)	(1,923)	573	(924)	(6,118)
Claiborne Parish	(425)	(425)	(425)	458	(111)	(929)
Concordia Parish Police Jury	(1,331)	(1,331)	(1,331)	1,395	(731)	(3,328)
De Soto Police Jury	(5,026)	(5,026)	(5,026)	2,830	(3,081)	(15,327)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION
JUNE 30, 2016 - JUNE 30, 2020

Employer	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	Total
East Baton Rouge Parish	\$ (114,766)	\$ (114,766)	\$ (114,766)	\$ 81,331	\$ (43,441)	\$ (306,409)
East Baton Rouge Parish IV-D	(13,655)	(13,655)	(13,655)	16,654	(2,125)	(26,436)
East Carroll Parish	(789)	(789)	(789)	226	(248)	(2,389)
East Feliciana Parish Police Jury	(1,131)	(1,131)	(1,131)	119	(577)	(3,852)
Evangeline Parish	(8,153)	(8,153)	(8,153)	402	(3,658)	(27,716)
Evangeline Parish Police Jury	(2,913)	(2,913)	(2,913)	1,363	(1,936)	(9,311)
Franklin Parish Police Jury	(711)	(711)	(711)	(711)	-	(2,844)
Grant Parish	(913)	(913)	(913)	(913)	(989)	(4,641)
Grant Parish Police Jury	(7,852)	(7,852)	(7,852)	7,323	(2,135)	(18,367)
Iberia Parish Government	558	558	558	6,977	3,237	11,890
Iberville Parish	(47,014)	(47,014)	(47,014)	17,103	(19,671)	(143,610)
Iberville Parish Council	(2,136)	(2,136)	(2,136)	(2,136)	(1,660)	(10,203)
Iberville Parish Government	(3,787)	(3,787)	(3,787)	(3,787)	(5,118)	(20,267)
Iberville Parish Police Jury	(39)	(39)	(39)	(39)	(38)	(194)
Iberville Parish School Board	(366)	(366)	(366)	70	(99)	(1,128)
Jackson Parish	(582)	(582)	(582)	(582)	(53)	(2,382)
Jackson Parish Police Jury	(247)	(247)	(247)	562	(172)	(350)
Jefferson Davis Parish	(13,917)	(13,917)	(13,917)	10,778	(6,656)	(37,629)
Jefferson Davis Police Jury	(752)	(752)	(752)	12	(184)	(2,427)
Jefferson Parish	(223,258)	(223,258)	(223,258)	100,497	(94,306)	(663,582)
Lafayette Parish	(66,826)	(66,826)	(66,826)	25,711	(23,738)	(198,505)
Lafayette Parish IV-D	(1,025)	(1,025)	(1,025)	178	(2,752)	(5,648)
Lafourche Parish	(30,466)	(30,466)	(30,466)	(14,577)	(11,166)	(117,140)
Lafourche Parish Government	(13,050)	(13,050)	(13,050)	37,434	(6,013)	(7,727)
LaSalle Parish	(5,759)	(5,759)	(5,759)	1,309	(3,020)	(18,989)
LaSalle Parish Police Jury	(835)	(835)	(835)	353	(364)	(2,516)
Livingston Parish Council	(2,831)	(2,831)	(2,831)	4,484	(466)	(4,475)
Louisiana District Attorney Association	(57,981)	(57,981)	(57,981)	17,315	(19,379)	(176,006)
Madison Parish Police Jury	(766)	(766)	(766)	206	(338)	(2,429)
Morehouse Parish Police Jury	(2,612)	(2,612)	(2,612)	3,774	(2,730)	(6,791)
Natchitoches Parish	(17,549)	(17,549)	(17,549)	3,810	(3,941)	(52,776)
Natchitoches Parish Government	(14,149)	(14,149)	(14,149)	(725)	(4,119)	(47,290)
Orleans Parish	(110,004)	(110,004)	(110,004)	68,672	(53,001)	(314,340)
Orleans Parish IV-D	(14,331)	(14,331)	(14,331)	8,596	(6,127)	(40,522)
Ouachita Parish	(57,055)	(57,055)	(57,055)	39,340	(24,340)	(156,163)
Plaquemines Parish	(4,446)	(4,446)	(4,446)	1,777	(1,099)	(12,662)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION
JUNE 30, 2016 - June 30, 2020

Employer	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	Total
Plaquemines Parish Government	\$ (14,218)	\$ (14,218)	\$ (14,218)	\$ 10,504	\$ (6,284)	\$ (38,433)
Pointe Coupee Police Jury	(524)	(524)	(524)	182	(148)	(1,538)
Rapides Parish Police Jury	(71,528)	(71,528)	(71,528)	37,994	(23,229)	(199,818)
Red River Parish	(2,017)	(2,017)	(2,017)	898	(1,022)	(6,177)
Red River Police Jury	(1,327)	(1,327)	(1,327)	2,307	(634)	(2,309)
Richland Parish Police Jury	(768)	(768)	(768)	(768)	(110)	(3,183)
Sabine Parish Police Jury	(1,818)	(1,818)	(1,818)	123	(209)	(5,540)
St Bernard Parish	(18,725)	(18,725)	(18,725)	14,244	(4,849)	(46,781)
St Charles Parish	(29,679)	(29,679)	(29,679)	25,697	(13,929)	(77,268)
St Charles Parish Clearing	(11,233)	(11,233)	(11,233)	6,440	(6,761)	(34,019)
St James Parish	(2,992)	(2,992)	(2,992)	3,650	(219)	(5,544)
St John The Baptist Parish	(12,210)	(12,210)	(12,210)	56,210	2,867	22,446
St John The Baptist Parish Council	(3,691)	(3,691)	(3,691)	(191)	(495)	(11,759)
St Landry Parish	(22,622)	(22,622)	(22,622)	13,999	(5,486)	(59,352)
St Landry Parish Council	(1,069)	(1,069)	(1,069)	541	(756)	(3,421)
St Landry Parish Government	(5,544)	(5,544)	(5,544)	2,669	(3,672)	(17,636)
St Martin Parish Government	(4,290)	(4,290)	(4,290)	737	(1,211)	(13,345)
St Mary Parish	(4,470)	(4,470)	(4,470)	1,984	(2,196)	(13,621)
St Tammany Parish	(77,745)	(77,745)	(77,745)	58,157	(25,396)	(200,474)
State of Louisiana	(1,815,611)	(1,815,611)	(1,815,610)	683,416	(715,289)	(5,478,704)
Tangipahoa Parish Council	(13,110)	(13,110)	(13,110)	8,083	(4,677)	(35,922)
Tensas Parish	(690)	(690)	(690)	185	(304)	(2,187)
Terrebonne Parish	(31,679)	(31,679)	(31,679)	(2,843)	(13,879)	(111,758)
Terrebonne Parish Government	(24,649)	(24,649)	(24,649)	11,986	(11,182)	(73,144)
Vermilion Police Jury	(8,105)	(8,105)	(8,105)	2,788	(4,407)	(25,933)
Vernon Parish	(13,707)	(13,707)	(13,707)	5,969	(6,151)	(41,304)
Vernon Parish Police Jury	(6,485)	(6,485)	(6,485)	1,988	(2,204)	(19,671)
Washington Parish Council	(1,079)	(1,079)	(1,079)	3,296	(285)	(227)
Washington Parish Government	(16,301)	(16,301)	(16,301)	(2,362)	(3,643)	(54,906)
Webster Parish Police Jury	(6,588)	(6,588)	(6,588)	6,392	(4,215)	(17,588)
West Baton Rouge Parish School Board	(82)	(82)	(82)	18	(28)	(255)
West Baton Rouge Parish Council	(9,121)	(9,121)	(9,121)	4,920	(1,051)	(23,493)
West Carroll Parish	(543)	(543)	(543)	(543)	-	(2,170)
West Feliciana Parish	(1,710)	(1,710)	(1,710)	102	(1,002)	(6,031)
Winn Parish	(7,292)	(7,292)	(7,292)	7,853	(3,711)	(17,734)
Winn Parish Police Jury	(1,944)	(1,944)	(1,944)	(788)	(298)	(6,919)
Total	\$ (3,664,320)	\$ (3,664,320)	\$ (3,664,319)	\$ 1,663,621	\$ (1,441,276)	\$ (10,770,614)

See accompanying notes.



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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

February 18, 2016

Board of Trustees of the
District Attorneys' Retirement System
1645 Nicholson Drive
Baton Rouge, Louisiana 70802

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, 2015, and the related notes to the schedules and have issued our report thereon dated February 18, 2016.

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

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUMMARY SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2015

SUMMARY OF AUDITOR'S RESULTS:

1. The opinion issued on the employer schedules of District Attorneys' Retirement System for the year ended June 30, 2015 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