

EMPLOYER PENSION REPORT  
DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
JUNE 30, 2016

DISTRICT ATTORNEYS' RETIREMENT SYSTEM

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INDEPENDENT AUDITOR'S REPORT

May 1, 2017

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, 2016, 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, 2016, 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, 2016, 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 \$389,883,177 as of June 30, 2016. 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, 2016, 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, 2016, and our report thereon, dated December 23, 2016, 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 May 1, 2017, 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, 2016

Employer	Employer Contributions	Employer Allocation Percentage
2nd Judicial District DA	\$ 8,231	0.388622 %
3rd Judicial District DA	10,031	0.473608
4th Judicial District DA	25,742	1.215395
4th Judicial District IV-D	-	-
5th Judicial District DA	8,621	0.407036
6th Judicial District DA	9,460	0.446649
6th Judicial District IV-D	3,076	0.145232
7th Judicial District DA	2,608	0.123135
11th Judicial District DA	5,836	0.275544
16th Judicial District DA	25,071	1.183714
20th Judicial District DA	3,027	0.142918
20th Judicial District PTI Fund	1,154	0.054485
20th Judicial District IV-D	2,454	0.115864
21st Judicial District DA	7,865	0.371342
21st Judicial District PTI Fund	1,953	0.092210
21st Judicial District IV-D	2,660	0.125590
22nd Judicial District DA	36,537	1.725075
23rd Judicial District DA	18,375	0.867566
27th Judicial District IV-D	1,444	0.068178
31st Judicial District IV-D	765	0.036119
42nd Judicial District DA	9,241	0.436309
42nd Judicial District IV-D	-	-
Acadia Parish DA	5,383	0.254155
Allen Parish DA	8,576	0.404911
Allen Parish Police Jury	1,305	0.061615
Ascension Parish Council	2,963	0.139896
Assumption Parish Police Jury	1,501	0.070869
Avoyelles Parish DA	13,087	0.617896
Beauregard Parish DA	7,217	0.340747
Bienville Parish Police Jury	224	0.010576
Bossier Parish Police Jury	22,317	1.053685
Caddo Parish DA	54,260	2.561857
Calcasieu Parish DA	31,419	1.483431
Caldwell Parish DA	3,548	0.167517
Caldwell Parish Police Jury	1,263	0.059632
Cameron Parish Police Jury	5,657	0.267092
Catahoula Parish Police Jury	1,076	0.050803
Claiborne Parish Police Jury	273	0.012890
Concordia Parish Police Jury	878	0.041454
De Soto Parish Police Jury	556	0.026251

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS  
JUNE 30, 2016

Employer	Employer Contributions	Employer Allocation Percentage
East Baton Rouge Parish DA	\$ 74,477	3.516392 %
East Baton Rouge Parish IV-D	11,069	0.522617
East Carroll Parish Treasurer	357	0.016856
East Feliciana Parish Police Jury	749	0.035364
Evangeline Parish DA	4,513	0.213079
Evangeline Parish Police Jury	569	0.026865
Franklin Parish Police Jury	-	-
Grant Parish DA	-	-
Grant Parish Police Jury	6,182	0.291880
Iberia Parish Government	2,489	0.117517
Iberville Parish DA	26,764	1.263648
Iberville Parish Council	-	-
Iberville Parish Government	-	-
Iberville Parish Police Jury	-	-
Iberville Parish School Board	168	0.007932
Jackson Parish DA	-	-
Jackson Parish Police Jury	312	0.014731
Jefferson Davis Parish	8,283	0.391077
Jefferson Davis Police Jury	311	0.014684
Jefferson Davis Parish IV-D	366	0.017280
Jefferson Parish DA	132,703	6.265501
Lafayette Parish DA	888	0.041926
Lafayette Parish Government	36,030	1.701137
Lafayette Parish IV-D	1,317	0.062181
Lafourche Parish	6,490	0.306422
Lafourche Parish Government	20,175	0.952552
LaSalle Parish DA	3,372	0.159207
LaSalle Parish Police Jury	836	0.039471
Livingston Parish Council	2,782	0.131351
Louisiana District Attorney Association	36,589	1.727530
Madison Parish Police Jury	357	0.016856
Morehouse Parish Police Jury	2,387	0.112701
Natchitoches Parish DA	8,476	0.400190
Natchitoches Parish Government	2,831	0.133664
Orleans Parish DA	59,994	2.832585
Orleans Parish IV-D	9,579	0.452267
Ouachita Parish Policy Jury	38,627	1.823753
Plaquemines Parish DA	2,832	0.133711
Plaquemines Parish Government	9,931	0.468887
Pointe Coupee Police Jury	272	0.012842

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS  
JUNE 30, 2016

Employer	Employer Contributions	Employer Allocation Percentage
Rapides Parish Police Jury	\$ 52,251	2.467003 %
Red River Parish DA	1,225	0.057838
Red River Police Jury	1,283	0.060576
Richland Parish Police Jury	-	-
Sabine Parish Police Jury	797	0.03763
St Bernard Parish DA	1,698	0.08017
St Bernard Parish Government	14,321	0.676158
St Charles Parish DA	22,285	1.052174
St Charles Parish Clearing	7,841	0.370209
St Helena Police Jury	587	0.027715
St James Parish Government	2,521	0.119028
St John the Baptist Parish DA	18,688	0.882344
St John the Baptist Parish Government	1,147	0.054155
St Landry Parish DA	14,129	0.667093
St Landry Parish Council	-	-
St Landry Parish Government	3,592	0.169594
St Martin Parish Government	1,965	0.092776
St Mary Parish Government	2,530	0.119453
St Tammany Parish Government	58,146	2.745332
State of Louisiana	982,242	46.37603
Tangipahoa Parish Council	9,390	0.443344
Tensas Parish Policy Jury	315	0.014873
Terrebonne Parish DA	10,933	0.516196
Terrebonne Parish Government	13,013	0.614402
Vermilion Parish Police Jury	5,286	0.249576
Vernon Parish DA	7,505	0.354345
Vernon Parish Police Jury	2,720	0.128423
Washington Parish Council	-	-
Washington Parish Government	5,676	0.267989
Webster Parish Police Jury	4,657	0.219878
West Baton Rouge Parish School Board	42	0.001983
West Baton Rouge Parish Council	5,474	0.258452
West Carroll Parish	-	-
West Feliciana Parish Government	676	0.031917
Winn Parish DA	5,896	0.278376
Winn Parish Police Jury	433	0.020444
Total	<u>\$ 2,117,995</u>	<u>100.000000 %</u>

See accompanying notes.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2016

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	\$ 74,385	\$ -	\$ 57,032	\$ 14,030	\$ 3,496	\$ 74,558	\$ 29,965	\$ -	\$ 16,494	\$ 2,996	\$ 49,455	\$ 28,900	\$ (404)	\$ 28,496
3rd Judicial District DA	90,652	-	69,504	17,098	720	87,322	36,518	-	20,100	11,154	67,772	35,220	(2,446)	32,774
4th Judicial District DA	232,635	-	178,364	43,879	53,391	275,634	93,713	-	51,583	44,295	189,591	90,382	(2,550)	87,832
4th Judicial District IV-D	-	-	-	-	13,785	13,785	-	-	-	12,883	12,883	-	1,447	1,447
5th Judicial District DA	77,910	-	59,734	14,695	5,685	80,114	31,385	-	17,275	15,254	63,914	30,269	(1,752)	28,517
6th Judicial District DA	85,492	-	65,547	16,125	11,486	93,158	34,439	-	18,956	1,068	54,463	33,215	1,755	34,970
6th Judicial District IV-D	27,798	-	21,313	5,243	14,260	40,816	11,198	-	6,164	1,822	19,184	10,800	3,827	14,627
7th Judicial District DA	23,569	-	18,071	4,445	135	22,651	9,494	-	5,226	15,260	29,980	9,157	(5,062)	4,095
11th Judicial District DA	52,741	-	40,437	9,948	2,542	52,927	21,246	-	11,694	6,165	39,105	20,491	(1,038)	19,453
16th Judicial District DA	226,571	-	173,714	42,735	2,620	219,069	91,270	-	50,238	49,162	190,670	88,026	(9,580)	78,446
20th Judicial District DA	27,356	-	20,974	5,160	-	26,134	11,020	-	6,066	15,364	32,450	10,628	(3,359)	7,269
20th Judicial District PTI Fund	10,429	-	7,996	1,967	7,685	17,648	4,201	-	2,312	-	6,513	4,052	1,352	5,404
20th Judicial District IV-D	22,177	-	17,003	4,183	13,403	34,589	8,934	-	4,917	-	13,851	8,616	3,476	12,092
21st Judicial District DA	71,078	-	54,496	13,406	5,677	73,579	28,632	-	15,760	47,983	92,375	27,615	(7,030)	20,585
21st Judicial District PTI Fund	17,650	-	13,532	3,329	12,771	29,632	7,110	-	3,913	-	11,023	6,857	2,128	8,985
21st Judicial District IV-D	24,039	-	18,431	4,534	17,393	40,358	9,684	-	5,330	-	15,014	9,339	2,899	12,238
22nd Judicial District DA	330,192	-	253,161	62,279	41,010	356,450	133,012	-	73,214	37,422	243,648	128,284	(4,233)	124,051
23rd Judicial District DA	166,058	-	127,318	31,321	49,033	207,672	66,894	-	36,820	-	103,714	64,516	10,931	75,447
27th Judicial District IV-D	13,050	-	10,005	2,461	9,442	21,908	5,257	-	2,894	-	8,151	5,070	1,574	6,644
31st Judicial District IV-D	6,913	-	5,301	1,304	5,477	12,082	2,785	-	1,533	9,598	13,916	2,686	(2,041)	645
42nd Judicial District DA	83,513	-	64,030	15,752	20,648	100,430	33,642	-	18,517	20,757	72,916	32,446	(761)	31,685
42nd Judicial District IV-D	-	-	-	-	934	934	-	-	-	884	884	-	90	90
Acadia Parish DA	48,647	-	37,298	9,176	8,993	55,467	19,597	-	10,787	412	30,796	18,900	1,656	20,556
Allen Parish DA	77,503	-	59,422	14,618	13,021	87,061	31,221	-	17,185	-	48,406	30,111	3,149	33,260
Allen Parish Police Jury	11,794	-	9,042	2,224	10,384	21,650	4,751	-	2,615	-	7,366	4,582	3,025	7,607
Ascension Parish Council	26,777	-	20,530	5,051	3,723	29,304	10,787	-	5,937	2,551	19,275	10,403	187	10,590
Assumption Parish Police Jury	13,565	-	10,400	2,559	4,157	17,116	5,464	-	3,008	4,641	13,113	5,270	165	5,435
Avoyelles Parish DA	118,270	-	90,678	22,307	8,293	121,278	47,643	-	26,224	4,543	78,410	45,950	(81)	45,869
Beauregard Parish DA	65,221	-	50,006	12,302	1,676	63,984	26,273	-	14,462	12,455	53,190	25,340	(1,601)	23,739
Bienville Parish Police Jury	2,024	-	1,552	382	136	2,070	815	-	449	4,670	5,934	786	(1,514)	(728)
Bossier Parish Police Jury	201,683	-	154,632	38,040	16,726	209,398	81,244	-	44,720	7,751	133,715	78,357	4,208	82,565
Caddo Parish DA	490,358	-	375,962	92,489	51,404	519,855	197,532	-	108,728	26,477	332,737	190,511	10,508	201,019
Calcasieu Parish DA	283,939	-	217,699	53,555	39,612	310,866	114,380	-	62,958	-	177,338	110,315	8,756	119,071
Caldwell Parish DA	32,064	-	24,584	6,048	-	30,632	12,916	-	7,110	7,550	27,576	12,457	(2,033)	10,424
Caldwell Parish Police Jury	11,414	-	8,751	2,153	1,995	12,899	4,598	-	2,531	3,040	10,169	4,435	74	4,509
Cameron Parish Police Jury	51,123	-	39,197	9,643	5,492	54,332	20,594	-	11,336	1,946	33,876	19,862	332	20,194
Catahoula Parish Police Jury	9,724	-	7,456	1,834	685	9,975	3,917	-	2,156	1,003	7,076	3,778	(115)	3,663
Claiborne Parish Police Jury	2,467	-	1,892	465	675	3,032	994	-	547	509	2,050	959	96	1,055
Concordia Parish Police Jury	7,935	-	6,084	1,497	9,220	3,196	3,196	-	1,759	1,344	6,299	3,083	320	3,403
De Soto Parish Police Jury	5,025	-	3,852	948	4,000	8,800	2,024	-	1,114	20,608	23,746	1,952	(2,420)	(468)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2016

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)
East Baton Rouge Parish DA	\$ 673,063	\$ -	\$ 516,043	\$ 126,950	\$ 69,908	\$ 712,901	\$ 271,132	\$ -	\$ 149,239	\$ 22,734	\$ 443,105	\$ 261,495	\$ 16,312	\$ 277,807
East Baton Rouge Parish IV-D	100,033	-	76,696	18,868	27,642	123,206	40,296	-	22,180	6,404	68,880	38,864	6,123	44,987
East Carroll Parish Treasurer	3,226	-	2,474	609	110	3,193	1,300	-	715	659	2,674	1,253	(142)	1,111
East Feliciana Parish Police Jury	6,769	-	5,190	1,277	1,649	8,116	2,727	-	1,501	1,054	5,282	2,630	4	2,634
Evangeline Parish DA	40,785	-	31,270	7,693	7,270	46,233	16,429	-	9,043	8,152	33,624	15,846	(1,057)	14,789
Evangeline Parish Police Jury	5,142	-	3,943	970	2,422	7,335	2,071	-	1,140	10,512	13,723	1,998	(1,204)	794
Franklin Parish Police Jury	-	-	-	-	-	-	-	-	-	2,133	2,133	-	(711)	(711)
Grant Parish DA	-	-	-	-	229	229	-	-	-	3,957	3,957	-	(913)	(913)
Grant Parish Police Jury	55,868	-	42,834	10,538	10,701	64,073	22,505	-	12,388	-	34,893	21,706	2,749	24,455
Iberia Parish Government	22,494	-	17,246	4,243	19,894	41,383	9,061	-	4,988	411	14,460	8,739	4,904	13,643
Iberville Parish DA	241,871	-	185,445	45,621	8,343	239,409	97,434	-	53,631	11,078	162,143	93,971	(1,528)	92,443
Iberville Parish Council	-	-	-	-	-	-	-	-	-	8,068	8,068	-	(2,135)	(2,135)
Iberville Parish Government	-	-	-	-	3,991	3,991	-	-	-	20,471	20,471	-	(3,787)	(3,787)
Iberville Parish Police Jury	-	-	-	-	-	-	-	-	-	155	155	-	(39)	(39)
Iberville Parish School Board	1,518	-	1,164	286	76	1,526	612	-	337	291	1,240	590	(72)	518
Jackson Parish DA	-	-	-	-	-	-	-	-	-	1,589	1,589	-	(529)	(529)
Jackson Parish Police Jury	2,820	-	2,162	532	974	3,668	1,136	-	625	62	1,823	1,095	300	1,395
Jefferson Davis Parish	74,855	-	57,392	14,119	9,225	80,736	30,154	-	16,598	10,029	56,781	29,082	1,395	30,477
Jefferson Davis Police Jury	2,811	-	2,155	530	134	2,819	1,132	-	623	742	2,497	1,092	(219)	873
Jefferson Davis Parish IV-D	3,308	-	2,536	624	2,393	5,553	1,332	-	733	-	2,065	1,285	399	1,684
Jefferson Parish DA	1,199,262	-	919,485	226,199	44,544	1,190,228	483,102	-	265,915	26,882	775,899	465,931	3,766	469,697
Lafayette Parish DA	8,025	-	6,153	1,514	10,983	18,650	3,233	-	1,779	13,431	18,443	3,118	(2,216)	902
Lafayette Parish Government	325,610	-	249,648	61,415	-	311,063	131,166	-	72,198	4,941	208,305	126,504	(824)	125,680
Lafayette Parish IV-D	11,902	-	9,125	2,245	12,181	23,551	4,794	-	2,639	9,716	17,149	4,624	718	5,342
Lafourche Parish	58,651	-	44,969	11,063	1,137	57,169	23,627	-	13,005	65,483	102,115	22,787	(19,349)	3,438
Lafourche Parish Government	182,325	-	139,790	34,389	73,351	247,530	73,447	-	40,427	-	113,874	70,836	21,787	92,623
LaSalle Parish DA	30,473	-	23,364	5,748	4,303	33,415	12,276	-	6,757	4,431	23,464	11,839	(285)	11,554
LaSalle Parish Police Jury	7,555	-	5,793	1,425	2,458	9,676	3,043	-	1,675	178	4,896	2,935	380	3,315
Livingston Parish Council	25,142	-	19,276	4,742	8,111	32,129	10,128	-	5,575	823	16,526	9,768	2,064	11,832
Louisiana District Attorney Association	330,662	-	253,521	62,368	47,488	363,377	133,201	-	73,318	21,557	228,076	128,467	1,059	129,526
Madison Parish Police Jury	3,226	-	2,474	609	-	3,083	1,300	-	715	558	2,573	1,253	(129)	1,124
Morehouse Parish Police Jury	21,572	-	16,539	4,069	8,354	28,962	8,690	-	4,783	5,007	18,480	8,381	1,615	9,996
Natchitoches Parish DA	76,599	-	58,729	14,448	7,349	80,526	30,857	-	16,984	14,184	62,025	29,760	(2,875)	26,885
Natchitoches Parish Government	25,584	-	19,616	4,826	-	24,442	10,306	-	5,673	31,617	47,596	9,940	(7,647)	2,293
Orleans Parish DA	542,177	-	415,692	102,263	52,630	570,585	218,407	-	120,218	90,801	429,426	210,644	855	211,499
Orleans Parish IV-D	86,567	-	66,372	16,328	7,427	90,127	34,872	-	19,195	-	54,067	33,633	1,945	35,578
Ouachita Parish Policy Jury	349,080	-	267,642	65,842	31,473	364,957	140,621	-	77,402	-	218,023	135,623	9,576	145,199
Plaquemines Parish DA	25,593	-	19,623	4,827	4,676	29,126	10,310	-	5,675	2,250	18,235	9,943	223	10,166
Plaquemines Parish Government	89,748	-	68,811	16,928	9,433	95,172	36,154	-	19,900	-	56,054	34,869	2,898	37,767
Pointe Coupee Police Jury	2,458	-	1,885	464	163	2,512	990	-	545	293	1,828	955	(47)	908

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2016

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)
Rapides Parish Police Jury	\$ 472,202	\$ -	\$ 362,042	\$ 89,064	\$ 82,578	\$ 533,684	\$ 190,219	\$ -	\$ 104,702	\$ 7,817	\$ 302,738	\$ 183,458	\$ 13,291	\$ 196,749
Red River Parish DA	11,071	-	8,488	2,088	1,098	11,674	4,460	-	2,455	937	7,852	4,301	60	4,361
Red River Police Jury	11,595	-	8,890	2,187	3,866	14,943	4,671	-	2,571	1,057	8,299	4,505	996	5,501
Richland Parish Police Jury	-	-	-	-	-	-	-	-	-	2,414	2,414	-	(769)	(769)
Sabine Parish Police Jury	7,203	-	5,522	1,359	1,434	8,315	2,901	-	1,597	2,401	6,899	2,798	(456)	2,342
St Bernard Parish DA	15,345	-	11,765	2,894	27,385	42,044	6,182	-	3,403	363	9,948	5,962	5,799	11,761
St Bernard Parish Government	129,422	-	99,229	24,411	7,945	131,585	52,135	-	28,697	-	80,832	50,282	1,324	51,606
St Charles Parish DA	201,394	-	154,410	37,986	28,047	220,443	81,128	-	44,655	-	125,783	78,244	8,702	86,946
St Charles Parish Clearing	70,861	-	54,329	13,365	14,039	81,733	28,545	-	15,712	7,922	52,179	27,530	1,812	29,342
St Helena Police Jury	5,305	-	4,067	1,001	3,838	8,906	2,137	-	1,176	-	3,313	2,061	640	2,701
St James Parish Government	22,783	-	17,468	4,297	6,309	28,074	9,178	-	5,052	781	15,011	8,851	1,446	10,297
St John the Baptist Parish DA	168,887	-	129,487	31,855	125,911	287,253	68,033	-	37,448	55,647	161,128	65,615	25,571	91,186
St John the Baptist Parish Government	10,366	-	7,947	1,955	1,798	11,700	4,176	-	2,298	6,796	13,270	4,027	(1,549)	2,478
St Landry Parish DA	127,686	-	97,898	24,084	17,690	139,672	51,436	-	28,312	8,380	88,128	49,608	2,097	51,705
St Landry Parish Council	-	-	-	-	1,079	1,079	-	-	-	5,468	5,468	-	(659)	(659)
St Landry Parish Government	32,462	-	24,889	6,123	6,810	37,822	13,077	-	7,198	5,810	26,085	12,612	462	13,074
St Martin Parish Government	17,758	-	13,615	3,349	600	17,564	7,154	-	3,938	3,168	14,260	6,899	(869)	6,030
St Mary Parish Government	22,864	-	17,530	4,313	1,259	23,102	9,210	-	5,070	2,035	16,315	8,883	(70)	8,813
St Tammany Parish Government	525,476	-	402,887	99,113	85,483	587,483	211,679	-	116,515	-	328,194	204,155	20,214	224,369
State of Louisiana	8,876,707	-	6,805,846	1,674,270	-	8,480,116	3,575,826	-	1,968,249	403,305	5,947,380	3,448,738	(109,130)	3,339,608
Tangipahoa Parish Council	84,859	-	65,062	16,006	11,765	92,833	34,184	-	18,816	-	53,000	32,969	2,519	35,488
Tensas Parish Policy Jury	2,847	-	2,183	537	-	2,720	1,147	-	631	545	2,323	1,106	(124)	982
Terrebonne Parish DA	98,804	-	75,754	18,636	-	94,390	39,801	-	21,908	45,084	106,793	38,387	(12,426)	25,961
Terrebonne Parish Government	117,601	-	90,166	22,181	5,451	117,798	47,374	-	26,076	15,220	88,670	45,690	(1,143)	44,547
Vermilion Parish Police Jury	47,771	-	36,626	9,010	8,788	54,424	19,244	-	10,592	5,836	35,672	18,560	428	18,988
Vernon Parish DA	67,824	-	52,001	12,793	1,958	66,752	27,322	-	15,039	5,382	47,743	26,351	(521)	25,830
Vernon Parish Police Jury	24,581	-	18,847	4,636	354	23,837	9,902	-	5,450	6,478	21,830	9,550	(1,364)	8,186
Washington Parish Council	-	-	-	-	6,688	6,688	-	-	-	11,373	11,373	-	34	34
Washington Parish Government	51,295	-	39,328	9,675	1,390	50,393	20,663	-	11,374	20,522	52,559	19,929	(6,567)	13,362
Webster Parish Police Jury	42,086	-	32,268	7,938	9,122	49,328	16,954	-	9,332	6,096	32,382	16,351	1,790	18,141
West Baton Rouge Parish School Board	380	-	291	72	15	378	153	-	84	39	276	147	(11)	136
West Baton Rouge Parish Council	49,470	-	37,929	9,331	10,992	58,252	19,928	-	10,969	7,340	38,237	19,220	418	19,638
West Carroll Parish	-	-	-	-	-	-	-	-	-	1,628	1,628	-	(542)	(542)
West Feliciana Parish Government	6,109	-	4,684	1,152	141	5,977	2,461	-	1,355	2,335	6,151	2,373	(512)	1,861
Winn Parish DA	53,283	-	40,853	10,050	9,762	60,665	21,464	-	11,815	814	34,093	20,701	2,988	23,689
Winn Parish Police Jury	3,913	-	3,000	738	58	3,796	1,576	-	868	3,666	6,110	1,520	(1,178)	342
Total	\$ 19,140,725	\$ -	\$ 14,675,358	\$ 3,610,226	\$ 1,438,879	\$ 19,724,463	\$ 7,710,510	\$ -	\$ 4,244,108	\$ 1,438,879	\$ 13,393,497	\$ 7,436,459	\$ -	\$ 7,436,459

See accompanying notes.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
NOTES TO SCHEDULES  
JUNE 30, 2016

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 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, 2016.

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, 2016

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, currently \$18,000 per year. 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, 2016

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 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 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, 2016

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, 2016

3. EMPLOYER CONTRIBUTIONS:

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2016, 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, 2016, and excluded from pension expense.

4. SCHEDULE OF EMPLOYER ALLOCATIONS:

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

The allocation method used in determining each employer's proportion was based on each employer's contributions to the System during the fiscal year ended June 30, 2016, as compared to the total of all employers' contributions received by the System during the fiscal year ended June 30, 2016.

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, 2016

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

The components of the net pension liability of the System's employers as of June 30, 2016, are as follows:

	<u>2016</u>
Total Pension Liability	\$ 389,883,177
Plan Fiduciary Net Position	<u>370,742,452</u>
Total Collective Net Pension Liability	<u>\$ 19,140,725</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2016, are as follows:

Valuation Date	June 30, 2016
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	RP-2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (set-back 1 year for females) projected to 2032 using Scale AA for employees, annuitants, and beneficiaries.
	RP-2000 Disabled Lives Mortality Table (set back 5 years for males and 3 years for females) for disabled annuitants.
Expected Remaining Service Lives	7 years
Cost of Living Adjustments	Only those previously granted

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

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
 NOTES TO SCHEDULES  
JUNE 30, 2016

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 9.04% for the year ended June 30, 2016.

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, 2016, were as follows:

<u>Asset Class</u>	<u>Long-Term Target Asset Allocation</u>	<u>Expected Portfolio Real Rate of Return</u>
Equities	57.70%	3.56%
Fixed Income	33.00	2.26
Alternatives	4.80	0.50
Real Estate	<u>4.50</u>	<u>0.02</u>
Totals	<u>100.00%</u>	6.34%
Inflation		<u>2.70</u>
Expected Nominal Rate of Return		<u>9.04%</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, 2016

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

	Changes in Discount Rate		
	2016		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	<u>6.00%</u>	<u>7.00%</u>	<u>8.00%</u>
Net Pension Liability (Asset)	<u>\$ 72,226,588</u>	<u>\$ 19,140,725</u>	<u>\$ (12,907,261)</u>

8. CHANGE IN NET PENSION LIABILITY:

The changes in the net pension liability for the year ended June 30, 2016, 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, 2016, as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2016	
				Deferred Outflows	Deferred Inflows
2016	\$ -	\$ 1,986,736	\$ (283,819)	\$ -	\$ 1,702,917
2015	-	1,901,236	(380,247)	-	1,520,989
2014	-	5,982,138	(1,495,534)	-	4,486,604
			Totals	<u>\$ -</u>	<u>\$ 7,710,510</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, 2016, as follows:

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
 NOTES TO SCHEDULES  
JUNE 30, 2016

8. CHANGE IN NET PENSION LIABILITY: (Continued)

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

	June 30, 2016					
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Outflows
2016	\$ 18,925,223	\$ -	\$ 3,785,045	\$ 15,140,178	\$ -	\$ 15,140,178
2015	13,588,082	-	3,397,020	10,191,062	-	10,191,062
2014	-	15,983,823	(5,327,941)	-	10,655,882	(10,655,882)
			Totals	<u>\$ 25,331,240</u>	<u>\$ 10,655,882</u>	<u>\$ 14,675,358</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, 2016, as follows:

	June 30, 2016				
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2016	\$ -	\$ -	\$ -	\$ -	\$ -
2015	-	5,305,135	(1,061,027)	-	4,244,108
2014	4,813,635	-	1,203,409	3,610,226	-
			Totals	<u>\$ 3,610,226</u>	<u>\$ 4,244,108</u>

*Change 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, 2016.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
NOTES TO SCHEDULES  
JUNE 30, 2016

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, 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, 2016. Access to the report can be found on the Louisiana Legislative Auditor's website, [www.la.gov](http://www.la.gov).

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS  
AND NON-EMPLOYER CONTRIBUTIONS  
JUNE 30, 2016

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non- Employer Contributions
2nd Judicial District DA	\$ 8,262	\$ 33,647
3rd Judicial District DA	10,068	41,005
4th Judicial District DA	25,838	105,228
4th Judicial District IV-D	-	-
5th Judicial District DA	8,653	35,241
6th Judicial District DA	9,495	38,671
6th Judicial District IV-D	3,087	12,574
7th Judicial District DA	2,618	10,661
11th Judicial District DA	5,858	23,856
16th Judicial District DA	25,165	102,485
20th Judicial District DA	3,038	12,374
20th Judicial District PTI Fund	1,158	4,717
20th Judicial District IV-D	2,463	10,031
21st Judicial District DA	7,894	32,151
21st Judicial District PTI Fund	1,960	7,983
21st Judicial District IV-D	2,670	10,874
22nd Judicial District DA	36,673	149,356
23rd Judicial District DA	18,444	75,113
27th Judicial District IV-D	1,449	5,903
31st Judicial District IV-D	768	3,127
42nd Judicial District DA	9,275	37,775
42nd Judicial District IV-D	-	-
Acadia Parish DA	5,403	22,005
Allen Parish DA	8,608	35,057
Allen Parish Police Jury	1,310	5,335
Ascension Parish Council	2,974	12,112
Assumption Parish Police Jury	1,507	6,136
Avoyelles Parish DA	13,136	53,497
Beauregard Parish DA	7,244	29,502
Bienville Parish Police Jury	225	916
Bossier Parish Police Jury	22,400	91,228
Caddo Parish DA	54,463	221,804
Calcasieu Parish DA	31,536	128,435
Caldwell Parish DA	3,561	14,504
Caldwell Parish Police Jury	1,268	5,163
Cameron Parish Police Jury	5,678	23,125
Catahoula Parish Police Jury	1,080	4,399
Claiborne Parish Police Jury	274	1,116
Concordia Parish Police Jury	881	3,589
De Soto Parish Police Jury	558	2,273

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS  
 AND NON-EMPLOYER CONTRIBUTIONS  
JUNE 30, 2016

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non- Employer Contributions
East Baton Rouge Parish DA	\$ 74,755	\$ 304,448
East Baton Rouge Parish IV-D	11,110	45,248
East Carroll Parish Treasurer	358	1,459
East Feliciana Parish Police Jury	752	3,062
Evangeline Parish DA	4,530	18,448
Evangeline Parish Police Jury	571	2,326
Franklin Parish Police Jury	-	-
Grant Parish DA	-	-
Grant Parish Police Jury	6,205	25,271
Iberia Parish Government	2,498	10,175
Iberville Parish DA	26,864	109,406
Iberville Parish Council	-	-
Iberville Parish Government	-	-
Iberville Parish Police Jury	-	-
Iberville Parish School Board	169	687
Jackson Parish DA	-	-
Jackson Parish Police Jury	313	1,275
Jefferson Davis Parish	8,314	33,859
Jefferson Davis Police Jury	312	1,271
Jefferson Davis Parish IV-D	367	1,496
Jefferson Parish DA	133,198	542,464
Lafayette Parish DA	891	3,630
Lafayette Parish Government	36,164	147,284
Lafayette Parish IV-D	1,322	5,384
Lafourche Parish	6,514	26,530
Lafourche Parish Government	20,250	82,472
LaSalle Parish DA	3,385	13,784
LaSalle Parish Police Jury	839	3,417
Livingston Parish Council	2,792	11,372
Louisiana District Attorney Association	36,726	149,569
Madison Parish Police Jury	358	1,459
Morehouse Parish Police Jury	2,396	9,758
Natchitoches Parish DA	8,508	34,648
Natchitoches Parish Government	2,842	11,573
Orleans Parish DA	60,218	245,244
Orleans Parish IV-D	9,615	39,157
Ouachita Parish Policy Jury	38,771	157,900
Plaquemines Parish DA	2,843	11,577
Plaquemines Parish Government	9,968	40,596
Pointe Coupee Police Jury	273	1,112

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS  
AND NON-EMPLOYER CONTRIBUTIONS  
JUNE 30, 2016

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non- Employer Contributions
Rapides Parish Police Jury	\$ 52,446	\$ 213,592
Red River Parish DA	1,230	5,008
Red River Police Jury	1,288	5,245
Richland Parish Police Jury	-	-
Sabine Parish Police Jury	800	3,258
St Bernard Parish DA	1,704	6,941
St Bernard Parish Government	14,374	58,541
St Charles Parish DA	22,368	91,097
St Charles Parish Clearing	7,870	32,053
St Helena Police Jury	589	2,400
St James Parish Government	2,530	10,305
St John the Baptist Parish DA	18,758	76,393
St John the Baptist Parish Government	1,151	4,689
St Landry Parish DA	14,182	57,757
St Landry Parish Council	-	-
St Landry Parish Government	3,605	14,683
St Martin Parish Government	1,972	8,033
St Mary Parish Government	2,539	10,342
St Tammany Parish Government	58,363	237,690
State of Louisiana	985,913	4,015,219
Tangipahoa Parish Council	9,425	38,385
Tensas Parish Policy Jury	316	1,288
Terrebonne Parish DA	10,974	44,692
Terrebonne Parish Government	13,062	53,195
Vermilion Parish Police Jury	5,306	21,608
Vernon Parish DA	7,533	30,679
Vernon Parish Police Jury	2,730	11,119
Washington Parish Council	-	-
Washington Parish Government	5,697	23,202
Webster Parish Police Jury	4,674	19,037
West Baton Rouge Parish School Board	42	172
West Baton Rouge Parish Council	5,494	22,377
West Carroll Parish	-	-
West Feliciana Parish Government	679	2,763
Winn Parish DA	5,918	24,102
Winn Parish Police Jury	435	1,770
Total	<u>\$ 2,125,900</u>	<u>\$ 8,657,964</u>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUPPLEMENTARY SCHEDULE  
SCHEDULE OF NET PENSION LIABILITY  
SENSITIVITY TO CHANGE IN DISCOUNT RATE  
JUNE 30, 2016

Employer	Net Pension Liability (Asset)	
	1% Decrease (6.0%)	1% Increase (8.0%)
2nd Judicial District DA	\$ 280,688	\$ (50,160)
3rd Judicial District DA	342,071	(61,130)
4th Judicial District DA	877,838	(156,874)
4th Judicial District IV-D	-	-
5th Judicial District DA	293,988	(52,537)
6th Judicial District DA	322,599	(57,650)
6th Judicial District IV-D	104,896	(18,745)
7th Judicial District DA	88,936	(15,893)
11th Judicial District DA	199,016	(35,565)
16th Judicial District DA	854,956	(152,785)
20th Judicial District DA	103,225	(18,447)
20th Judicial District PTI Fund	39,353	(7,033)
20th Judicial District IV-D	83,685	(14,955)
21st Judicial District DA	268,208	(47,930)
21st Judicial District PTI Fund	66,600	(11,902)
21st Judicial District IV-D	90,709	(16,210)
22nd Judicial District DA	1,245,963	(222,660)
23rd Judicial District DA	626,613	(111,979)
27th Judicial District IV-D	49,243	(8,800)
31st Judicial District IV-D	26,088	(4,662)
42nd Judicial District DA	315,131	(56,316)
42nd Judicial District IV-D	-	-
Acadia Parish DA	183,567	(32,804)
Allen Parish DA	292,453	(52,263)
Allen Parish Police Jury	44,502	(7,953)
Ascension Parish Council	101,042	(18,057)
Assumption Parish Police Jury	51,186	(9,147)
Avoyelles Parish DA	446,285	(79,753)
Beauregard Parish DA	246,110	(43,981)
Bienville Parish Police Jury	7,639	(1,365)
Bossier Parish Police Jury	761,041	(136,002)
Caddo Parish DA	1,850,342	(330,666)
Calcasieu Parish DA	1,071,432	(191,470)
Caldwell Parish DA	120,992	(21,622)
Caldwell Parish Police Jury	43,070	(7,697)
Cameron Parish Police Jury	192,911	(34,474)
Catahoula Parish Police Jury	36,693	(6,557)
Claiborne Parish Police Jury	9,310	(1,664)
Concordia Parish Police Jury	29,941	(5,351)
De Soto Parish Police Jury	18,960	(3,388)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUPPLEMENTARY SCHEDULE  
SCHEDULE OF NET PENSION LIABILITY  
SENSITIVITY TO CHANGE IN DISCOUNT RATE  
JUNE 30, 2016

Employer	Net Pension Liability (Asset)	
	1% Decrease (6.0%)	1% Increase (8.0%)
East Baton Rouge Parish DA	\$ 2,539,770	\$ (453,870)
East Baton Rouge Parish IV-D	377,468	(67,456)
East Carroll Parish Treasurer	12,175	(2,176)
East Feliciana Parish Police Jury	25,542	(4,565)
Evangeline Parish DA	153,900	(27,503)
Evangeline Parish Police Jury	19,404	(3,468)
Franklin Parish Police Jury	-	-
Grant Parish DA	-	-
Grant Parish Police Jury	210,815	(37,674)
Iberia Parish Government	84,879	(15,168)
Iberville Parish DA	912,690	(163,102)
Iberville Parish Council	-	-
Iberville Parish Government	-	-
Iberville Parish Police Jury	-	-
Iberville Parish School Board	5,729	(1,024)
Jackson Parish DA	-	-
Jackson Parish Police Jury	10,640	(1,901)
Jefferson Davis Parish	282,462	(50,477)
Jefferson Davis Police Jury	10,606	(1,895)
Jefferson Davis Parish IV-D	12,481	(2,230)
Jefferson Parish DA	4,525,358	(808,705)
Lafayette Parish DA	30,282	(5,411)
Lafayette Parish Government	1,228,673	(219,570)
Lafayette Parish IV-D	44,911	(8,026)
Lafourche Parish	221,318	(39,551)
Lafourche Parish Government	687,996	(122,948)
LaSalle Parish DA	114,990	(20,549)
LaSalle Parish Police Jury	28,509	(5,095)
Livingston Parish Council	94,870	(16,954)
Louisiana District Attorney Association	1,247,736	(222,977)
Madison Parish Police Jury	12,175	(2,176)
Morehouse Parish Police Jury	81,400	(14,547)
Natchitoches Parish DA	289,044	(51,654)
Natchitoches Parish Government	96,541	(17,252)
Orleans Parish DA	2,045,879	(365,609)
Orleans Parish IV-D	326,657	(58,375)
Ouachita Parish Policy Jury	1,317,235	(235,397)
Plaquemines Parish DA	96,575	(17,258)
Plaquemines Parish Government	338,661	(60,520)
Pointe Coupee Police Jury	9,275	(1,658)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUPPLEMENTARY SCHEDULE  
SCHEDULE OF NET PENSION LIABILITY  
SENSITIVITY TO CHANGE IN DISCOUNT RATE  
JUNE 30, 2016

Employer	Net Pension Liability (Asset)	
	1% Decrease (6.0%)	1% Increase (8.0%)
Rapides Parish Police Jury	\$ 1,781,832	\$ (318,423)
Red River Parish DA	41,774	(7,465)
Red River Police Jury	43,752	(7,819)
Richland Parish Police Jury	-	-
Sabine Parish Police Jury	27,179	(4,857)
St Bernard Parish DA	57,904	(10,348)
St Bernard Parish Government	488,366	(87,273)
St Charles Parish DA	759,949	(135,807)
St Charles Parish Clearing	267,389	(47,784)
St Helena Police Jury	20,018	(3,577)
St James Parish Government	85,970	(15,363)
St John the Baptist Parish DA	637,287	(113,886)
St John the Baptist Parish Government	39,114	(6,990)
St Landry Parish DA	481,819	(86,103)
St Landry Parish Council	-	-
St Landry Parish Government	122,492	(21,890)
St Martin Parish Government	67,009	(11,975)
St Mary Parish Government	86,277	(15,418)
St Tammany Parish Government	1,982,860	(354,347)
State of Louisiana	33,495,823	(5,985,875)
Tangipahoa Parish Council	320,212	(57,224)
Tensas Parish Policy Jury	10,742	(1,920)
Terrebonne Parish DA	372,831	(66,627)
Terrebonne Parish Government	443,762	(79,302)
Vermilion Parish Police Jury	180,260	(32,213)
Vernon Parish DA	255,931	(45,736)
Vernon Parish Police Jury	92,756	(16,576)
Washington Parish Council	-	-
Washington Parish Government	193,559	(34,590)
Webster Parish Police Jury	158,810	(28,380)
West Baton Rouge Parish School Board	1,432	(256)
West Baton Rouge Parish Council	186,671	(33,359)
West Carroll Parish	-	-
West Feliciana Parish Government	23,053	(4,120)
Winn Parish DA	201,061	(35,931)
Winn Parish Police Jury	14,766	(2,639)
Total	\$ 72,226,588	\$ (12,907,261)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION  
JUNE 30, 2016

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	\$ 4,079	\$ 583	\$ 3,496	\$ (2,996)	\$ 500
3rd Judicial District DA	(1,429)	(204)	(1,225)	(9,209)	(10,434)
4th Judicial District DA	15,862	2,266	13,596	(4,500)	9,096
4th Judicial District IV-D	(1,012)	(145)	(867)	1,769	902
5th Judicial District DA	(2,349)	(336)	(2,013)	(7,556)	(9,569)
6th Judicial District DA	10,644	1,521	9,123	1,295	10,418
6th Judicial District IV-D	(2,126)	(304)	(1,822)	14,260	12,438
7th Judicial District DA	157	22	135	(15,260)	(15,125)
11th Judicial District DA	2,406	344	2,062	(5,685)	(3,623)
16th Judicial District DA	(25,715)	(3,674)	(22,041)	(24,501)	(46,542)
20th Judicial District DA	(8,647)	(1,235)	(7,412)	(7,952)	(15,364)
20th Judicial District PTI Fund	7,961	1,137	6,824	861	7,685
20th Judicial District IV-D	1,454	208	1,246	12,157	13,403
21st Judicial District DA	(43,023)	(6,146)	(36,877)	(5,429)	(42,306)
21st Judicial District PTI Fund	14,899	2,128	12,771	-	12,771
21st Judicial District IV-D	20,292	2,899	17,393	-	17,393
22nd Judicial District DA	28,149	4,021	24,128	(20,540)	3,588
23rd Judicial District DA	20,873	2,982	17,891	31,142	49,033
27th Judicial District IV-D	11,016	1,574	9,442	-	9,442
31st Judicial District IV-D	2,955	422	2,533	(6,654)	(4,121)
42nd Judicial District DA	17,187	2,455	14,732	(14,841)	(109)
42nd Judicial District IV-D	-	-	-	50	50
Acadia Parish DA	6,369	910	5,459	3,122	8,581
Allen Parish DA	5,927	847	5,080	7,941	13,021
Allen Parish Police Jury	537	77	460	9,924	10,384
Ascension Parish Council	(748)	(107)	(641)	1,813	1,172
Assumption Parish Police Jury	426	61	365	(849)	(484)
Avoyelles Parish DA	9,675	1,382	8,293	(4,543)	3,750
Beauregard Parish DA	(14,531)	(2,076)	(12,455)	1,676	(10,779)
Bienville Parish Police Jury	(58)	(8)	(50)	(4,484)	(4,534)
Bossier Parish Police Jury	(7,999)	(1,143)	(6,856)	15,831	8,975
Caddo Parish DA	46	7	39	24,888	24,927
Calcasieu Parish DA	30,409	4,344	26,065	13,547	39,612
Caldwell Parish DA	(2,071)	(296)	(1,775)	(5,775)	(7,550)
Caldwell Parish Police Jury	(2,362)	(337)	(2,025)	980	(1,045)
Cameron Parish Police Jury	5,504	786	4,718	(1,172)	3,546
Catahoula Parish Police Jury	640	91	549	(867)	(318)
Claiborne Parish Police Jury	(594)	(85)	(509)	675	166
Concordia Parish Police Jury	(1,568)	(224)	(1,344)	1,639	295
De Soto Parish Police Jury	(19,582)	(2,797)	(16,785)	177	(16,608)

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DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION  
JUNE 30, 2016

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 DA	\$ (26,523)	\$ (3,789)	\$ (22,734)	\$ 69,908	\$ 47,174
East Baton Rouge Parish IV-D	(7,471)	(1,067)	(6,404)	27,642	21,238
East Carroll Parish Treasurer	(354)	(51)	(303)	(246)	(549)
East Feliciana Parish Police Jury	1,924	275	1,649	(1,054)	595
Evangeline Parish DA	8,482	1,212	7,270	(8,152)	(882)
Evangeline Parish Police Jury	(8,628)	(1,233)	(7,395)	(695)	(8,090)
Franklin Parish Police Jury	-	-	-	(2,133)	(2,133)
Grant Parish DA	-	-	-	(3,728)	(3,728)
Grant Parish Police Jury	1,141	163	978	9,723	10,701
Iberia Parish Government	(480)	(69)	(411)	19,894	19,483
Iberville Parish DA	9,733	1,390	8,343	(11,078)	(2,735)
Iberville Parish Council	-	-	-	(8,068)	(8,068)
Iberville Parish Government	-	-	-	(16,480)	(16,480)
Iberville Parish Police Jury	-	-	-	(155)	(155)
Iberville Parish School Board	(41)	(6)	(35)	(180)	(215)
Jackson Parish DA	-	-	-	(1,589)	(1,589)
Jackson Parish Police Jury	(72)	(10)	(62)	974	912
Jefferson Davis Parish	(11,701)	(1,672)	(10,029)	9,225	(804)
Jefferson Davis Police Jury	58	8	50	(658)	(608)
Jefferson Davis Parish IV-D	2,792	399	2,393	-	2,393
Jefferson Parish DA	30,529	4,361	26,168	(8,506)	17,662
Lafayette Parish DA	6,774	968	5,806	(8,254)	(2,448)
Lafayette Parish Government	(5,765)	(824)	(4,941)	-	(4,941)
Lafayette Parish IV-D	6,402	915	5,487	(3,022)	2,465
Lafourche Parish	1,326	189	1,137	(65,483)	(64,346)
Lafourche Parish Government	811	116	695	72,656	73,351
LaSalle Parish DA	4,288	613	3,675	(3,803)	(128)
LaSalle Parish Police Jury	2,776	397	2,379	(99)	2,280
Livingston Parish Council	(960)	(137)	(823)	8,111	7,288
Louisiana District Attorney Association	50,784	7,255	43,529	(17,598)	25,931
Madison Parish Police Jury	(221)	(32)	(189)	(369)	(558)
Morehouse Parish Police Jury	(1,155)	(165)	(990)	4,337	3,347
Natchitoches Parish DA	(113)	(16)	(97)	(6,738)	(6,835)
Natchitoches Parish Government	(19,112)	(2,730)	(16,382)	(15,235)	(31,617)
Orleans Parish DA	(84,176)	(12,025)	(72,151)	33,980	(38,171)
Orleans Parish IV-D	3,546	507	3,039	4,388	7,427
Ouachita Parish Policy Jury	2,345	335	2,010	29,463	31,473
Plaquemines Parish DA	2,731	390	2,341	85	2,426
Plaquemines Parish Government	788	113	675	8,758	9,433
Pointe Coupee Police Jury	(66)	(9)	(57)	(73)	(130)

(Continued)

DISTRICT ATTORNEYS' RETIRMENT SYSTEM  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION  
JUNE 30, 2016

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
Rapides Parish Police Jury	\$ 66,468	\$ 9,495	\$ 56,973	\$ 17,788	\$ 74,761
Red River Parish DA	505	72	433	(272)	161
Red River Police Jury	(1,233)	(176)	(1,057)	3,866	2,809
Richland Parish Police Jury	-	-	-	(2,414)	(2,414)
Sabine Parish Police Jury	192	27	165	(1,132)	(967)
St Bernard Parish DA	12,953	1,850	11,103	15,919	27,022
St Bernard Parish Government	9,269	1,324	7,945	-	7,945
St Charles Parish DA	2,073	296	1,777	26,270	28,047
St Charles Parish Clearing	6,220	889	5,331	786	6,117
St Helena Police Jury	4,478	640	3,838	-	3,838
St James Parish Government	(908)	(130)	(778)	6,306	5,528
St John the Baptist Parish DA	(64,922)	(9,275)	(55,647)	125,911	70,264
St John the Baptist Parish Government	(1,861)	(266)	(1,595)	(3,403)	(4,998)
St Landry Parish DA	(3,272)	(467)	(2,805)	12,115	9,310
St Landry Parish Council	(4,880)	(697)	(4,183)	(206)	(4,389)
St Landry Parish Government	2,495	356	2,139	(1,139)	1,000
St Martin Parish Government	(254)	(36)	(218)	(2,350)	(2,568)
St Mary Parish Government	(273)	(39)	(234)	(542)	(776)
St Tammany Parish Government	31,441	4,492	26,949	58,534	85,483
State of Louisiana	(85,338)	(12,191)	(73,147)	(330,158)	(403,305)
Tangipahoa Parish Council	7,363	1,052	6,311	5,454	11,765
Tensas Parish Policy Jury	(250)	(36)	(214)	(331)	(545)
Terrebonne Parish DA	(4,045)	(578)	(3,467)	(41,617)	(45,084)
Terrebonne Parish Government	(11,828)	(1,690)	(10,138)	369	(9,769)
Vermilion Parish Police Jury	7,294	1,042	6,252	(3,300)	2,952
Vernon Parish DA	(2,416)	(345)	(2,071)	(1,353)	(3,424)
Vernon Parish Police Jury	(4,944)	(706)	(4,238)	(1,886)	(6,124)
Washington Parish Council	(13,268)	(1,895)	(11,373)	6,688	(4,685)
Washington Parish Government	1,028	147	881	(20,013)	(19,132)
Webster Parish Police Jury	(3,837)	(548)	(3,289)	6,315	3,026
West Baton Rouge Parish School Board	17	2	15	(39)	(24)
West Baton Rouge Parish Council	(820)	(117)	(703)	4,355	3,652
West Carroll Parish	-	-	-	(1,628)	(1,628)
West Feliciana Parish Government	(338)	(48)	(290)	(1,904)	(2,194)
Winn Parish DA	(950)	(136)	(814)	9,762	8,948
Winn Parish Police Jury	(204)	(29)	(175)	(3,433)	(3,608)
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION  
JUNE 30, 2017 - JUNE 30, 2022

Employer	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	Total
2nd Judicial District DA	\$ (1,038)	\$ (1,038)	\$ 19,668	\$ 8,554	\$ (520)	\$ (523)	\$ 25,103
3rd Judicial District DA	(3,218)	(3,218)	22,015	7,070	(1,548)	(1,551)	19,550
4th Judicial District DA	(4,532)	(4,532)	60,223	37,252	(1,184)	(1,184)	86,043
4th Judicial District IV-D	1,447	1,447	1,447	(3,149)	(145)	(145)	902
5th Judicial District DA	(2,416)	(2,416)	19,271	4,738	(1,491)	(1,486)	16,200
6th Judicial District DA	1,027	1,027	24,824	11,313	253	251	38,695
6th Judicial District IV-D	3,590	3,590	11,328	4,551	(716)	(711)	21,632
7th Judicial District DA	(5,263)	(5,263)	1,298	2,550	(327)	(324)	(7,329)
11th Judicial District DA	(1,487)	(1,487)	13,193	4,478	(438)	(437)	13,822
16th Judicial District DA	(11,511)	(11,511)	51,557	13,930	(7,034)	(7,032)	28,399
20th Judicial District DA	(3,592)	(3,592)	4,022	128	(1,641)	(1,641)	(6,316)
20th Judicial District PTI Fund	1,263	1,263	4,166	2,474	982	987	11,135
20th Judicial District IV-D	3,287	3,287	9,460	4,951	(121)	(126)	20,738
21st Judicial District DA	(7,636)	(7,636)	12,149	(1,273)	(7,200)	(7,200)	(18,796)
21st Judicial District PTI Fund	1,978	1,978	6,891	4,027	1,866	1,869	18,609
21st Judicial District IV-D	2,694	2,694	9,386	5,486	2,543	2,541	25,344
22nd Judicial District DA	(7,046)	(7,046)	84,864	43,777	(875)	(872)	112,802
23rd Judicial District DA	9,516	9,516	55,739	28,152	520	515	103,958
27th Judicial District IV-D	1,463	1,463	5,095	2,978	1,380	1,378	13,757
31st Judicial District IV-D	(2,100)	(2,100)	(176)	1,902	319	321	(1,834)
42nd Judicial District DA	(1,473)	(1,473)	21,774	6,254	1,217	1,215	27,514
42nd Judicial District IV-D	90	90	90	(220)	-	-	50
Acadia Parish DA	1,241	1,241	14,783	7,029	189	188	24,671
Allen Parish DA	2,489	2,489	24,062	10,222	(302)	(305)	38,655
Allen Parish Police Jury	2,925	2,925	6,207	2,427	(98)	(102)	14,284
Ascension Parish Council	(41)	(41)	7,412	3,706	(504)	(503)	10,029
Assumption Parish Police Jury	49	49	3,825	360	(140)	(140)	4,003
Avoyelles Parish DA	(1,089)	(1,089)	31,832	13,954	(372)	(368)	42,868
Beauregard Parish DA	(2,157)	(2,157)	15,998	5,195	(3,043)	(3,042)	10,794
Bienville Parish Police Jury	(1,531)	(1,531)	(968)	244	(38)	(40)	(3,864)
Bossier Parish Police Jury	2,490	2,490	58,629	20,338	(4,134)	(4,130)	75,683
Caddo Parish DA	6,330	6,330	142,824	46,160	(7,264)	(7,262)	187,118
Calcasieu Parish DA	6,337	6,337	85,373	35,214	134	133	133,528
Caldwell Parish DA	(2,306)	(2,306)	6,619	2,588	(771)	(768)	3,056
Caldwell Parish Police Jury	(23)	(23)	3,154	637	(506)	(509)	2,730
Cameron Parish Police Jury	(104)	(104)	14,127	6,482	28	27	20,456
Catahoula Parish Police Jury	(198)	(198)	2,509	887	(53)	(48)	2,899
Claiborne Parish Police Jury	75	75	762	310	(122)	(118)	982
Concordia Parish Police Jury	252	252	2,461	636	(342)	(338)	2,921
De Soto Parish Police Jury	(2,463)	(2,463)	(1,064)	(3,212)	(2,872)	(2,872)	(14,946)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION  
JUNE 30, 2017 - JUNE 30, 2022

Employer	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	Total
East Baton Rouge Parish DA	\$ 10,577	\$ 10,577	\$ 197,928	\$ 78,255	\$ (13,769)	\$ (13,772)	\$ 269,796
East Baton Rouge Parish IV-D	5,271	5,271	33,115	15,772	(2,550)	(2,553)	54,326
East Carroll Parish Treasurer	(169)	(169)	729	323	(99)	(96)	519
East Feliciana Parish Police Jury	(54)	(54)	1,830	763	175	174	2,834
Evangeline Parish DA	(1,405)	(1,405)	9,948	4,257	607	607	12,609
Evangeline Parish Police Jury	(1,248)	(1,248)	184	(1,459)	(1,309)	(1,308)	(6,388)
Franklin Parish Police Jury	(711)	(711)	(711)	-	-	-	(2,133)
Grant Parish DA	(913)	(913)	(913)	(989)	-	-	(3,728)
Grant Parish Police Jury	2,273	2,273	17,824	8,145	(665)	(670)	29,180
Iberia Parish Government	4,712	4,712	10,974	7,325	(403)	(397)	26,923
Iberville Parish DA	(3,589)	(3,589)	63,737	25,093	(2,196)	(2,190)	77,266
Iberville Parish Council	(2,135)	(2,135)	(2,135)	(1,663)	-	-	(8,068)
Iberville Parish Government	(3,787)	(3,787)	(3,787)	(5,119)	-	-	(16,480)
Iberville Parish Police Jury	(39)	(39)	(39)	(38)	-	-	(155)
Iberville Parish School Board	(85)	(85)	338	176	(29)	(29)	286
Jackson Parish DA	(529)	(529)	(531)	-	-	-	(1,589)
Jackson Parish Police Jury	276	276	1,061	340	(52)	(56)	1,845
Jefferson Davis Parish	757	757	21,594	6,409	(2,782)	(2,780)	23,955
Jefferson Davis Police Jury	(243)	(243)	539	331	(34)	(28)	322
Jefferson Davis Parish IV-D	371	371	1,291	755	350	350	3,488
Jefferson Parish DA	(6,453)	(6,453)	327,369	126,706	(13,422)	(13,418)	414,329
Lafayette Parish DA	(2,284)	(2,284)	(51)	3,126	849	851	207
Lafayette Parish Government	(3,598)	(3,598)	87,037	34,219	(5,652)	(5,650)	102,758
Lafayette Parish IV-D	617	617	3,930	(233)	739	732	6,402
Lafourche Parish	(19,849)	(19,849)	(3,518)	(369)	(679)	(682)	(44,946)
Lafourche Parish Government	20,233	20,233	70,985	27,380	(2,588)	(2,587)	133,656
LaSalle Parish DA	(545)	(545)	7,938	2,785	161	157	9,951
LaSalle Parish Police Jury	316	316	2,419	1,166	285	278	4,780
Livingston Parish Council	1,850	1,850	8,848	4,081	(510)	(516)	15,603
Louisiana District Attorney Association	(1,758)	(1,758)	90,283	43,831	2,352	2,351	135,301
Madison Parish Police Jury	(156)	(156)	742	239	(80)	(79)	510
Morehouse Parish Police Jury	1,431	1,431	7,436	1,153	(485)	(484)	10,482
Natchitoches Parish DA	(3,528)	(3,528)	17,794	10,065	(1,152)	(1,150)	18,501
Natchitoches Parish Government	(7,865)	(7,865)	(743)	(461)	(3,109)	(3,111)	(23,154)
Orleans Parish DA	(3,765)	(3,765)	147,154	41,662	(20,064)	(20,063)	141,159
Orleans Parish IV-D	1,207	1,207	25,304	9,899	(777)	(780)	36,060
Ouachita Parish Policy Jury	6,602	6,602	103,770	39,643	(4,841)	(4,842)	146,934
Plaquemines Parish DA	5	5	7,129	3,728	11	13	10,891
Plaquemines Parish Government	2,133	2,133	27,115	10,174	(1,218)	(1,219)	39,118
Pointe Coupee Police Jury	(68)	(68)	616	297	(45)	(48)	684

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION  
JUNE 30, 2017 - JUNE 30, 2022

Employer	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	Total
Rapides Parish Police Jury	\$ 9,267	\$ 9,267	\$ 140,708	\$ 66,716	\$ 2,493	\$ 2,495	\$ 230,946
Red River Parish DA	(34)	(34)	3,047	1,029	(92)	(94)	3,822
Red River Police Jury	897	897	4,125	1,423	(348)	(350)	6,644
Richland Parish Police Jury	(769)	(769)	(769)	(107)	-	-	(2,414)
Sabine Parish Police Jury	(517)	(517)	1,488	1,119	(80)	(77)	1,416
St Bernard Parish DA	5,668	5,668	9,940	7,571	1,622	1,627	32,096
St Bernard Parish Government	221	221	36,247	15,253	(595)	(594)	50,753
St Charles Parish DA	6,986	6,986	63,045	23,022	(2,690)	(2,689)	94,660
St Charles Parish Clearing	1,208	1,208	20,933	6,535	(162)	(168)	29,554
St Helena Police Jury	595	595	2,071	1,211	561	560	5,593
St James Parish Government	1,252	1,252	7,594	3,900	(468)	(467)	13,063
St John the Baptist Parish DA	24,132	24,132	71,143	30,276	(11,779)	(11,779)	126,125
St John the Baptist Parish Government	(1,637)	(1,637)	1,248	1,300	(420)	(424)	(1,570)
St Landry Parish DA	1,009	1,009	36,551	17,698	(2,360)	(2,363)	51,544
St Landry Parish Council	(659)	(659)	(659)	(1,018)	(697)	(697)	(4,389)
St Landry Parish Government	185	185	9,221	2,398	(125)	(127)	11,737
St Martin Parish Government	(1,020)	(1,020)	3,923	2,025	(299)	(305)	3,304
St Mary Parish Government	(265)	(265)	6,100	1,972	(378)	(377)	6,787
St Tammany Parish Government	15,737	15,737	162,006	72,415	(3,300)	(3,306)	259,289
State of Louisiana	(184,768)	(184,768)	2,286,121	903,786	(143,815)	(143,820)	2,532,736
Tangipahoa Parish Council	1,796	1,796	25,417	11,240	(206)	(210)	39,833
Tensas Parish Policy Jury	(148)	(148)	644	201	(78)	(74)	397
Terrebonne Parish DA	(13,268)	(13,268)	14,235	3,978	(2,043)	(2,037)	(12,403)
Terrebonne Parish Government	(2,145)	(2,145)	30,590	9,696	(3,434)	(3,434)	29,128
Vermilion Parish Police Jury	21	21	13,318	4,724	334	334	18,752
Vernon Parish DA	(1,099)	(1,099)	17,780	6,126	(1,351)	(1,348)	19,009
Vernon Parish Police Jury	(1,573)	(1,573)	5,269	2,027	(1,070)	(1,073)	2,007
Washington Parish Council	34	34	34	(997)	(1,895)	(1,895)	(4,685)
Washington Parish Government	(7,004)	(7,004)	7,274	5,794	(614)	(612)	(2,166)
Webster Parish Police Jury	1,431	1,431	13,146	3,279	(1,172)	(1,169)	16,946
West Baton Rouge Parish School Board	(14)	(14)	91	42	(4)	1	102
West Baton Rouge Parish Council	(4)	(4)	13,767	7,955	(851)	(848)	20,015
West Carroll Parish	(542)	(542)	(544)	-	-	-	(1,628)
West Feliciana Parish Government	(564)	(564)	1,136	97	(139)	(140)	(174)
Winn Parish DA	2,534	2,534	17,366	5,989	(926)	(925)	26,572
Winn Parish Police Jury	(1,211)	(1,211)	(122)	407	(87)	(90)	(2,314)
<b>Total</b>	<u>\$ (163,094)</u>	<u>\$ (163,094)</u>	<u>\$ 5,164,846</u>	<u>\$ 2,059,949</u>	<u>\$ (283,819)</u>	<u>\$ (283,822)</u>	<u>\$ 6,330,966</u>



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

May 1, 2017

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, 2016, and the related notes to the schedules and have issued our report thereon dated May 1, 2017.

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, 2016

SUMMARY OF AUDITOR'S RESULTS:

1. The opinion issued on the employer schedules of District Attorneys' Retirement System for the year ended June 30, 2016 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