

DEFINED BENEFIT PENSION PLAN FOR EMPLOYEES OF THE ORANGE COUNTY LIBRARY DISTRICT

VALUATION AS OF JANUARY 1, 2024

**COMPARATIVE SUMMARY OF PRINCIPAL VALUATION RESULTS
(Continued)**

V. Past Contributions	Plan Year Ending 12/31/2022	Plan Year Ending 12/31/2023
(A) Actuarially Determined Contributions		
(1) Employees	\$ 0	\$ 0
(2) Employer	330,413	297,219
(3) Total	\$ 330,413	\$ 297,219
(B) Actual Contributions		
(1) Employees	\$ 0	\$ 0
(2) Employer	968,415	1,400,000
(3) Total	\$ 968,415	\$ 1,400,000

VI. SALARY AND INVESTMENT EXPERIENCE COMPARISONS

(A) Comparison of Actual and Assumed Salary Increases

PYE	Actual	Assumed
12/31/2023	9.18%	4.50%
12/31/2022	5.73%	4.50%
12/31/2021	3.54%	4.50%
12/31/2020	1.93%	4.50%
12/31/2019	4.50%	4.50%
12/31/2018	4.25%	4.50%
12/31/2017	3.70%	4.50%
12/31/2016	3.57%	4.50%
12/31/2015	3.01%	5.00%
12/31/2014	3.28%	5.00%

(B) Comparison of Actual and Assumed Investment Returns

PYE	Actuarial	Assumed
12/31/2023	15.26%	6.75%
12/31/2022	-18.24%	6.75%
12/31/2021	11.69%	6.75%
12/31/2020	16.28%	6.75%
12/31/2019	21.60%	6.75%
12/31/2018	-7.32%	6.75%
12/31/2017	15.04%	6.75%
12/31/2016	7.49%	6.75%
12/31/2015	-0.63%	7.00%
12/31/2014	6.28%	7.00%