

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

**VALUATION AS OF JANUARY 1, 2023**

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

<b>V. Past Contributions</b>	Plan Year Ending 12/31/2021	Plan Year Ending 12/31/2022
<b>(A) Actuarially Determined Contributions</b>		
(1) Employees	\$ 0	\$ 0
(2) Employer	427,748	330,413
(3) Total	\$ 427,748	\$ 330,413
<b>(B) Actual Contributions</b>		
(1) Employees	\$ 0	\$ 0
(2) Employer	657,668	968,415
(3) Total	\$ 657,668	\$ 968,415

**VI. SALARY AND INVESTMENT EXPERIENCE COMPARISONS**

**(A) Comparison of Actual and Assumed Salary Increases**

PYE	Actual	Assumed
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%
12/31/2013	3.89%	5.00%

**(B) Comparison of Actual and Assumed Investment Returns**

PYE	Actuarial	Assumed
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%
12/31/2013	18.38%	7.00%