

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

VALUATION AS OF JANUARY 1, 2022

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

V. Past Contributions	Plan Year Ending 12/31/2020	Plan Year Ending 12/31/2021
(A) Actuarially Determined Contributions		
(1) Employees	\$ 0	\$ 0
(2) Employer	457,146	427,748
(3) Total	\$ 457,146	\$ 427,748
(B) Actual Contributions		
(1) Employees	\$ 0	\$ 0
(2) Employer	710,835	657,668
(3) Total	\$ 710,835	\$ 657,668

VI. SALARY AND INVESTMENT EXPERIENCE COMPARISONS

(A) Comparison of Actual and Assumed Salary Increases

PYE	Actual	Assumed
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%
12/31/2012	0.77%	5.00%

(B) Comparison of Actual and Assumed Investment Returns

PYE	Actuarial	Assumed
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%
12/31/2012	12.01%	7.00%