

Municipal Police Employee's Retirement System
Minutes of the Meeting of the Board of Trustees
October 16, 2024

The Board of Trustees of the Municipal Police Employees' Retirement System held a regular meeting on Wednesday, October 16, 2024 at the system's office at 7722 Office Park Boulevard in Baton Rouge, Louisiana.

I. Call to Order

The meeting was called to order by Lt. (Retired) Chad King at 10:03 a.m.

II. Pledge of Allegiance

Mr. Julius Roberson led the Pledge of Allegiance.

III. Roll Call

Members Present

Lt. (Retired) Chad King (Chairman)
Chief Christopher Wilrye (Vice Chairman)
Mayor Rick Allen
Rep. Tony Bacala
Major Raymond Burkart, Jr.
Mayor Greg Cromer
Asst. Chief Jason DiMarco
Mr. Julius Roberson, State Treasurer Designee
Lt. Tyrone Warren
Chief Beth Westlake

Members Absent

Chief David Addison
Chief Edwin Bergeron, Jr.
Mr. Craig Cassagne, Commissioner of Administration Designee
Major (Retired) Kelly Gibson
Senator Bob Hensgens

Others Present

Mr. Benjamin Huxen II, MPERS Executive Director and General Counsel
Ms. Taylor Camp, MPERS, Chief Financial Officer
Ms. Melissa Frazier, MPERS, Benefits Administrator
Ms. Emily Thurston, MPERS, Accountant
Mr. David Barnes, NEPC, Investment Consultant
Mr. Greg Curran, Curran Actuarial Consulting, Consulting Actuary
Mr. Tyler Brannan, Curran Actuarial Consulting, Actuarial Analyst
Mr. Joey David, LA House of Representatives
Ms. Sheri Morris, Daigle, Fisse, & Kessenich
Ms. Laura Gail Sullivan, Attorney

Ms. Erin Estilette, Curran Actuarial Consulting (virtual)
Ms. Peyton Ohmstede (virtual)
Ms. Makayla Olinde (virtual)

IV. Public Comment

None.

V. Approval of the August 21, 2024 Board Meeting Minutes

Motion by Chief Christopher Wilrye and second by Mr. Julius Roberson to approve the minutes of the meeting held August 21, 2024. Without objection, the motion passed unanimously.

VI. Reports of Committees

A. Report and Recommendations of the Legislative Committee (Action Item)

Mr. Huxen stated the board approved minutes and had some discussion on the special session as well as other potential legislation for next year. He stated there was no action to be taken.

VII. New Business

Rep. Bacala explained that a few members of the board had met with representatives from one non-compliant municipality earlier that morning prior to the Legislative Committee meeting and that he wanted to authorize the MPERS Executive Director to make contact with additional mayors of non-compliant municipalities to discuss solutions like those discussed in that meeting.

Motion by Rep. Tony Bacala and second by Asst. Chief Jason DiMarco to authorize the MPERS Exec. Director to make contact with additional mayors of non-compliant municipalities to discuss solutions like those discussed in that meeting. Without objection, the motion passed unanimously.

A. NEPC Report on Investments

Mr. Barnes reviewed the Monthly Performance Report. He stated the Federal Reserve cut rates by 50 basis points, which took the top end of their target benchmark rate from 5½% to 5%. Mr. Barnes stated that at the September Federal Open Markets Committee meeting, the Fed cited steadily declining inflation towards its 2% target, as well as concerns over the labor market. Mr. Barnes noted the August inflation rate was 2.5%, down from 2.9% the month before. He stated that the September inflation figures came in at 2.4% year over the year. Mr. Barnes stated that the market was pricing in about 200 basis points in additional rate cuts over the next year. Mr. Barnes explained that historically when they have seen a 200-basis point, or a 2% rate cut over a one-

year period, that's been accompanied by layoffs, or what they call initial jobless claims. He explained that on average initial jobless claims have been up 35% during periods where the Fed has cut rates that aggressively. Mr. Barnes stated that instead layoffs were down about 6% year over year. He stated that one of two things could happen. If there is a weakening job market the Fed will continue to cut. Without weakening, the Fed may cut rates slower than the market is expecting.

Mr. Barnes then went on to discuss the big news out of China. China has announced a stimulus package in which they are expecting to reduce the reserve ratio requirements for banks by 50 basis points. They have set aside about \$100 billion just for stock market support. Mr. Barnes said this was a huge boost to China's stock market which was up 24% for the month of September. He added that the boost helped emerging markets equities, which MPERS has exposure to. Mr. Barnes noted that markets were strong across the board. Mr. Barnes explained how those markets impacted returns within the MPERS portfolio, which finished out the month of September at \$2,893,000,000. This represented investment gains of about \$37.6 million for the month or a return of 1.6%. The MPERS portfolio is up 5.5% for the first three months of the new fiscal year (July through September).

Mr. Barnes noted that the international small cap investment approved by the board in the March meeting has been funded. Mr. Barnes said for this month everything was wildly up, and stock managers had a hard time keeping pace with the up market. Mr. Barnes reviewed the stocks and their numbers and stated it was a very robust market. Mr. Barnes then discussed the small cap portfolio, which he stated was in line with the broader small cap market. He informed the board that their active manager matched the market. Mr. Barnes pointed out that the newly funded international small cap equity with State Street earned about \$2.2 million from the day it was funded (on September 18th) through September 30th.

Mr. Barnes stated that the emerging markets portfolio was up 5.4% and was the best performing portion of the portfolio. He said it did not keep pace with the broader emerging markets because China is less of a component in this portfolio. He stated it is still a really strong return even though it lagged a little this month.

Mr. Roberson asked why the domestic equities seem to have been underperforming for a while. Mr. Barnes explained that in April of 2022 they implemented a new part of the portfolio. He stated that the S&P 500 was really concentrated in only a few technology stocks, and they wanted to diversify a little away from that so that the investment wasn't entirely being driven by the giant mega tech stocks. Mr. Barnes stated they pulled about 30% of the US large cap portfolio out of the S&P 500 and put it in the Russell 1000 value. Mr. Barnes stated that since then, it has lagged. Mr. Barnes noted that they are comfortable with where it is. He went on to further explain the biggest risk to the US Stock Market is that AI underperforms. He mentioned that if AI does not

meet the extremely high expectations, that could mean a significant tumble to the S&P 500 because it is so concentrated in those few stocks. Mr. Barnes stated that MPERS did not want all its eggs in one basket. Mr. Barnes explained that the decision to diversify a little away from that just hasn't worked out yet.

Chief Westlake asked about the status of MPERS' real estate. Mr. Barnes stated that on the 18th they are expecting to receive a distribution of another \$16.7 million. Mr. Barnes reminded the board they put in a redemption order over two years ago and there have been no transactions in the commercial real estate market. He stated they have been waiting and now the transaction market has started to loosen up. Mr. Barnes stated the pay off they are expecting in the next several days is going to provide cash needed to fund the new infrastructure investment that is going to replace the core real estate investment.

Chief Wilrye asked if the strike at the beginning of the month would have an impact on the October numbers. Mr. Barnes responded that he did not think it would have a significant impact as these things usually have short-term effects on the market itself. He stated it may be a little blip in October, but they don't anticipate it having any long-term effects.

Mr. Barnes ended his presentation by asking if there were any other questions. With no further questions, the board thanked him.

B. Fiduciary Education for the Board of Trustees (Presenter: Laura Gail Sullivan)

Ms. Sullivan began by introducing herself as the outside attorney for essential special projects for the fund. Ms. Sullivan described her work experience and stated that she was honored to work for the board and is happy to be a resource for whatever the board needs.

Ms. Sullivan stated she was brought in today to speak to the board about fiduciary duty. She stated that the legislature is involved in the public retirement systems because they must be. Ms. Sullivan explained that the Constitution says the legislature should enact laws providing for the retirement of multiple parties that she named. Ms. Sullivan stated that MPERS was one of the retirement systems that the legislature established as part of the duty imposed by the people of Louisiana through the Constitution. She explained that the Constitution provides that membership in any of these retirement systems constitutes a contract between the employee and the employer. She stated that MPERS is not a party to the contract, but MPERS administers the benefits that are the subject of the contract. Ms. Sullivan said that, according to the Constitution, all money is held in trust and these systems require actuarial funding. Ms. Sullivan went on to say that actuarial soundness of state and statewide retirement systems should be attained and maintained, and accrued benefits are protected from being diminished or impaired. Ms. Sullivan described the special provision in Article 10, Section 29 of the Constitution, which gives a second duty to the Legislature with regards to police officers. Ms.

Sullivan stated that fiduciary responsibilities and investment practices of MPERS are an integral part of maintaining actuarial soundness.

Ms. Sullivan defined a fiduciary as a person who is bound to act solely in the interest of the member. Ms. Sullivan stated that with regard to Louisiana State or Statewide systems, anybody who exercises discretionary control over the management or administration of the system or the system's assets or provides investment advice or investment services is considered a fiduciary. Ms. Sullivan stated that some people can avoid the designation of a fiduciary such as legislators, state officials, system attorneys, accountants, and actuaries, unless they exercise discretionary control over the management or administration of the system or system assets.

Ms. Sullivan then described the duties of an MPERS fiduciary. The statute requires fiduciaries to discharge his duties within the law solely in the interest of system members and beneficiaries for the exclusive purpose of providing benefits and paying the administrative expenses of the plan. Ms. Sullivan explained that board members owe an undivided duty of loyalty because they are fiduciaries and must act in the best interest of the plan as a whole without regard to their own interest or that of any other group.

Ms. Sullivan stated that because they owe an undivided loyalty, fiduciary duty exists all the time and everywhere. She stated it was a simple job, not an easy job. The board must do what it takes to provide for the present and future benefits of members and beneficiaries along with the administration of the system, and nothing more. Ms. Sullivan stated that for a public pension system, the board is the plan administrator, and their duty is to implement the provisions of the plan document. Ms. Sullivan noted that most of the plan document is contained in Title 11 or in the state's constitution. Ms. Sullivan then went on to explain what the law is, which employees need to be enrolled and how much the employees and employers must pay.

Mayor Cromer commented that those board members appointed by the Louisiana Municipal Association find it tricky sometimes because they must assure that the system is funded but they represent the payors. He stated that they needed to first be sure that the system is funded.

Rep. Bacala left the meeting.

C. Actuarial Comments and Actuary 101 Education (Presenter: Greg Curran)

Mr. Curran made a presentation on the actuarial valuation process. The topics included in the presentation included:

1. Preparation for the annual valuation
2. Collection and review of actuarial valuation data
3. Building a proper valuation model
4. Actuarial valuation results
5. Information within the valuation report

Mr. Curran described the information needed to perform the actuarial valuation, the process of reviewing participant and former participant data provided for the valuation, the items needed to build a proper valuation model, and the assumptions needed to make valuation calculations.

Mr. Curran reviewed key figures from the June 30, 2023 actuarial valuation, described how the UAL is determined, described the various gains and losses tracked within the valuation, and discussed the calculation of the employer contribution rate. Finally, Mr. Curran discussed items that might affect the upcoming valuation results.

D. Executive Director & General Counsel Comments

Please see the attachments regarding Executive Director & General Counsel Comments:

- List of Delinquent Municipalities/Employers
- Summary

E. Executive Session (Under the Provisions of R.S. 42:17(A)(10) To Facilitate Privileged Communications Under La. Code Evid. Art. 506) Regarding the Following:

Motion to enter Executive Session by Chief Christopher Wilrye, seconded by Chief Beth Westlake at 12:07 pm. Without objection, the motion passed unanimously.

Motion to resume regular session by Asst. Chief Jason DiMarco, seconded by Mayor Greg Cromer at 12:55 pm. Without objection, the motion passed unanimously.

1. Classification of Death of Ponchatoula Police Officer Pricilla D. Pierson (Action Item)

The board discussed the case and Mr. Huxen stated that based on the findings that were made according to the death certificate, forensic report, and case law in the Henning case, a motion was in order.

Motion by Mayor Greg Cromer and seconded by Chief Christopher Wilrye to approve the full spousal benefit for an in the line of duty death for Ponchatoula police officer, Pricilla D. Pierson. Without objection, the motion passed unanimously.

2. Consideration of Proposed Settlement Agreements (Action Item)

- a. Town of Albany
- b. Village of Choudrant

Motion to table item by Chief Beth Westlake and seconded by Mayor Greg Cromer. Without objection, the motion passed unanimously.

3. MPERS v. Loria Hollins, et al. 19th JDC, Number 753206, Section 21.
Subject Matter: Jonesville's Failure to Enroll Employees
4. Legal Strategy Regarding Noncompliant Employers (Action Item)

MPERS staff will send a list of non-compliant cities to RMI.

VIII. Other Business.

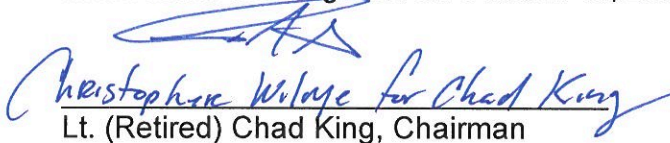
None

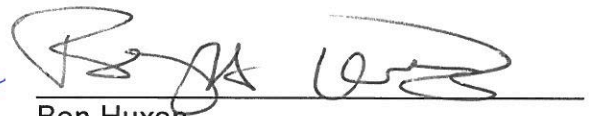
IX. Adjourn

Motion by Mayor Greg Cromer and second by Mayor Rick Allen to adjourn the meeting at 1:00 pm. Without a vote, the chairman recognized the meeting adjourned.

Next Meeting Date is November 13, 2024, Baton Rouge, Louisiana.

To the best of my knowledge, the foregoing minutes accurately represent the actions taken at the meeting held on October 16, 2024.


Lt. (Retired) Chad King, Chairman


Ben Huxen,
Executive Director and General Counsel

List of Delinquent Municipalities/Employers

Date Certified to Treasurer	Date Next Steps Letter Sent	Employer	Principal ER and EE Amount Delinquent	Notes	Total Amount Paid to Date for Current Retirees	MPERS-Eligible Employees Covered Under SS?	In MERS?	In FRS	Population	% of Muni's General Fund Revenue Generated by Police	In Litigation?
	Have settlement, but they stratched out certain terms, which is unacceptable	Albany	\$457,586.04	Working on settlement and mayor is actively engaged		Yes	No	No	1235	12.58%	No
		Baldwin				Yes	Plan B	No	1,762	9.40%	No
09/05/24	9/5/2024	Boyce	\$1,139,527.58	Won't enroll employees even though have non-police in MERS; also partially dissolved		Yes	Plan B	No	888	25.81%	Yes
08/26/24	9/18/2024	Cheneyville	\$271,868.08	Former LMA President still won't enroll employees		Yes	Not now but was previously	No	468	50.38%	Yes
08/29/24	9/20/2024	Clayton	\$130,631.32	Won't enroll its chief		Yes	No	No	584	74.59%	No
08/28/24	9/18/2024	Cottonport	\$304,824.57			Yes	Plan B	No	2,023	8.95%	Yes
08/29/24	9/18/2024	Elton	\$870,667.70	Enrolled employees; have to deal with back issues		Yes	No	No	992	14.57%	Yes
		Farmerville	\$253,546.84	We were paying retirees until February of this year		Yes	Plan A	Yes	3,366	1.04%	No
		Ferriday		Still trying to sort this one out to figure out what they owe; don't believe they've sent all necessary records		Yes	Plan B	No, but probably should be	3,189	8.47%	Yes
	Waiting to hear from Taylor	Georgetown	\$253,413.65			Yes	No	No	277	83.37%	No
08/28/24		Glenmora	\$157,491.14	Won't enroll its police employees even though it was sued in 2014 by them and lost-working with clerk to get enrolled; Non-police are in MERS!		Yes	Plan B	No	1,087	28.39%	Yes
08/28/24	9/3/2024	Grambling	\$1,768,800.00	Won't enroll employees		Yes	No	No, but probably should be	5239	9.56%	Yes
9/3/2024; 10/15/2024	9/18/2024	Grand Coteau	\$986,754.63	Won't enroll employees - per Greg, actual amount owed is \$1,443,411.75		Yes	No	No	776	23.45%	Yes

Date Certified to Treasurer	Date Next Steps Letter Sent	Employer	Principal ER and EE Amount Delinquent	Notes	Total Amount Paid to Date for Current Retirees	MPERS-Eligible Employees Covered Under SS?	In MERS?	In FRS	Population	% of Muni's General Fund Revenue Generated by Police	In Litigation?
	Under resolution, would just owe for 7/1/21-9/30/22; waiting on Greg to calc and then will send	Grand Isle	\$393,780.95	Enrolled employees and having been paying for a while; we think can settle pretty easily - not sure why hasn't already been done		Yes	No	No	1,005	1.93%	No
	Have info to calc; need Greg to calc it	Greensburg	\$651,480.40	Enrolled employees and having been paying for a while; we think can settle pretty easily - not sure why hasn't already been done		Yes	No	No	629	0.95%	No
		Harrisonburg	172,737.74	Mainly back issues - should be able to settle		Yes	No	No	277	0.74%	No
	Sheri/Taylor handling w/ atty Jerry Mallet	Henderson	\$1,224,450.04	Enrolled officers and working on settlement		Yes	No	No	1,617	58.91%	Yes
08/29/24	9/4/2024	Jonesville	\$817,493.75	Currently paying two retirees \$2,823.05 per month and have paid them a total of \$636,410.83 to date	\$636,410.83	Yes	No	No	1,728	19.43%	Yes
08/27/24	9/18/2024	Killian	\$343,123.58	Won't enroll employees, who aren't even covered under SS; previously certified in 2021; previously had legislation passed to help them		No	No	No	1,177	13.67%	Yes
	Sheri handling w/ atty John Crawford	Krotz Springs	\$905,964.54	Enrolled employees; just back issues, and we'll know next week whether we need to certify them to the treasurer		Yes	Plan B	No	904	21.85%	No
08/28/24	9/19/2024	Lecompte	\$125,613.17	Currently paying 3 of their retirees \$3,982.38 per month and have paid them a total of \$688,849.13 to date; Non-police are in MERS!	\$688,849.13	Yes	Plan B	No	845	19.07%	No
		Maringouin	\$142,175.81			No	Plan A	No	891	0.12%	No

Date Certified to Treasurer	Date Next Steps Letter Sent	Employer	Principal ER and EE Amount Delinquent	Notes	Total Amount Paid to Date for Current Retirees	MPERS-Eligible Employees Covered Under SS?	In MERS?	In FRS	Population	% of Muni's General Fund Revenue Generated by Police	In Litigation?
09/03/24	9/5/2024	Marion	\$77,943.85	Currently paying a retiree \$686.10 a month; have paid \$161,477.10 to date	\$161,477.10	Yes	No	No	623	10.82%	No
09/04/24	9/4/2024	Marksville	\$1,218,198.59	Currently paying four Marksville retirees a total of \$7,339.11 a month and have paid them \$1,256,565.54 to date. Won't enroll all employees but does have one enrolled.	\$1,256,565.54	Yes	No	Yes	5,065	1.22%	Yes
08/28/24		Melville	\$25,000.00	Not certain that they have eligible employees currently, but they definitely have back issues to deal with		Yes	No	No	759	2.52%	Yes
		Montpelier	\$10,206.08	Enrolled employees; we think can settle pretty easily and are working on it		No	No	No	196	51.17%	No
08/30/24	9/18/2024	Moreauville	\$595,610.37	Enrolled employees; previously certified in 2021; need to work through back issues		Yes	No	No	984	10.62%	Yes
08/22/24		New Orleans	\$329,777.70	They have multiple problems and multiple lawsuits and owe a lot more than this (leave conversions, not enrolling academy recruits, etc.)		No	No - have own system	No - have own system	383,997	3.27%	Yes
		Oberlin	134,261.87	Includes 7.20274 years for Chief Grady Haynes		Yes	Was - terminated b/c failed to pay	No, but probably should be	1,402	8.03%	No
		Pearl River	\$408,581.65	Mainly back issues for not filing affidavits on time - should be able to settle		Yes	No	No	2,565	40.46%	No

Date Certified to Treasurer	Date Next Steps Letter Sent	Employer	Principal ER and EE Amount Delinquent	Notes	Total Amount Paid to Date for Current Retirees	MPERS-Eligible Employees Covered Under SS?	In MERS?	In FRS	Population	% of Muni's General Fund Revenue Generated by Police	In Litigation?
08/27/24	9/19/2024	Roseland	\$243,066.07	Enrolled 3 employees but haven't paid contribs. Aren't covered under SS and helped them previously with special legislation. Currently paying a retiree \$1,613.44 a month; have paid \$294,134.38 to date	\$294,134.38						
						No	No	No	880	0.93%	Yes
08/28/24	9/3/2024; followed up on 9/7/2024	Simmesport	\$428,503.97	Under fiscal administration and still won't enroll employees		Yes	No	No	1,468	5.00%	Yes
08/27/24	9/18/2024	Springfield	\$335,242.63	Enrolled one employee but stopped paying on him; previously certified in 2021; previously had legislation passed to help them		No	No	No	427	3.22%	Yes
08/26/24	N/A?	Stonewall	\$209,199.78	Previously certified in 2021; fully dissolved their police department because of MPERS cost but never paid MPERS a dime even though employees weren't covered under SS							
						Full Dissolution	No	No	2,273	N/A	Yes
		Tangipahoa	\$93,942.72	Enrolled chief; just need to deal w/ back issues, and we'll know next week whether we need to certify them to the treasurer; Non-police are in MERS!		Yes	Plan B	No	425	5.57%	No
	Have info to calc; need Greg to calc it	Varnado	\$114,962.59	Won't enroll its chief; certifying to treasurer soon		No	No	No	330	7.35%	Yes
08/29/24	N/A	Wisner	\$14,000.00	Regular contributions are delinquent		Yes	Plan B	No	771	38.04%	No

Date Certified to Treasurer	Date Next Steps Letter Sent	Employer	Principal ER and EE Amount Delinquent	Notes	Total Amount Paid to Date for Current Retirees	MPERS-Eligible Employees Covered Under SS?	In MERS?	In FRS	Population	% of Muni's General Fund Revenue Generated by Police	In Litigation?
	Under resolution, would just owe for 4/1/20-?; waiting on Greg to calc and then will send	Zwolle	\$191,880.28	This just just for back issues with one employee (otherwise, Zwolle is good). Need settlement. Currently paying 3 of their retirees \$6,481.23 per month and have paid them a total of \$819,392.50 to date.	\$819,392.50	Yes	Plan B	No	1,638	6.70%	Yes
		Principal Only	\$15,802,309.68	Because the actual amount owed is tied to actuarial calculations for each employee, it's likely more than this amount (not to mention we don't have all the records to calc actual principal amount)	\$3,856,829.48	MPERS has paid and is paying benefits to retirees even their old employers don't follow the law					
		25% Penalties	\$3,950,577.42								
		Very rough interest estimate	\$5,000,000.00								
			\$24,752,887.10								

Summary

<div>Fully Executed Settlement Resolution Agreements</div> <div>Albany-waiting for officers to sign off-paid</div> <div>Angie</div> <div>Basile</div> <div>Baskin</div> <div>Bernice</div> <div>Campti</div> <div>Chatham</div> <div>Choudrant-waiting for Chief to sign off-paid</div> <div>Church Point</div> <div>Cotton Valley</div> <div>Delcambre</div> <div>Dodson</div> <div>Dry Prong</div> <div>Dubach</div> <div>Elizabeth</div> <div>Fenton</div> <div>Forest Hill</div> <div>Gilbert</div> <div>Gibsland</div> <div>Gramercy</div> <div>Hodge</div> <div>Hornbeck-paid and need settlement needed</div> <div>Mansura</div> <div>Mermentau</div> <div>Plaucheville</div> <div>Port Barre</div> <div>Rosepine</div> <div>Sarepta</div> <div>Sterlington</div> <div>Sun</div> <div>Vivian</div> <div>Wisner</div>	<div>Certified and in Compliance</div> <div>Anacoco</div> <div>Ashland</div> <div>Athens</div> <div>Baldwin</div> <div>Belcher</div> <div>Benton</div> <div>Bienville</div> <div>Bonita</div> <div>Breaux Bridge</div> <div>Brusly</div> <div>Calvin</div> <div>Cankton</div> <div>Castor</div> <div>Chataigner **(called 6/26, will consult w/ lawyer before getting back)</div> <div>Colfax</div> <div>Columbia</div> <div>Converse</div> <div>Delhi</div> <div>Delta **(called 6/26, will consult w/ lawyer before getting back)</div> <div>Delta-did enroll and opted out</div> <div>Downsville-Chief needs to sign off</div> <div>Doyline</div> <div>Doyline</div> <div>Dubberly</div> <div>Epps</div> <div>Estherwood</div> <div>Evergreen</div> <div>Fisher</div> <div>Fordoché</div> <div>Forest</div> <div>Gilliam</div> <div>Goldonna</div> <div>Greenwood</div> <div>Hall Summit</div> <div>Harrisonburg</div> <div>Hosston</div> <div>Ida</div> <div>Jean Lafitte</div> <div>Lillie</div> <div>Logansport</div> <div>Loreauville</div> <div>Loreauville</div> <div>Mangham</div> <div>Martin</div> <div>McNary</div> <div>Montgomery</div> <div>Montgomery might have one-sent records TC emailed Sheri</div> <div>Mooringsport</div> <div>Morganza</div> <div>Napoleonville</div> <div>Natchez</div> <div>New Llano</div> <div>Noble</div> <div>North Hodge</div> <div>Norwood</div> <div>Oak Ridge</div> <div>Oil City</div> <div>Palmetto</div> <div>Parks</div> <div>Pine Prairie</div> <div>Pleasant Hill</div> <div>Quitman</div> <div>Richmond</div> <div>Ridgecrest</div> <div>Robeline</div> <div>Robeline **(holding off on signing, want to verify cause they may have potential employees)</div> <div>Rosedale</div> <div>Sibley **(waiting on clerk to call back)</div> <div>Sicily Island</div> <div>Simpson</div> <div>Simsboro</div> <div>South Mansfield</div> <div>Spearsville</div> <div>Stanley</div> <div>Urania</div> <div>Waterproof</div>	<div>Work In Progress</div> <div>Arcadia- CPA getting records together</div> <div>Boyce - also will trigger dissolution</div> <div>Colfax</div> <div>Creola-Asked question of Employer-should be easy to finish</div> <div>Glenmora</div> <div>Henderson-enrolled</div> <div>Homer</div> <div>Iowa</div> <div>Lake Arthur</div> <div>Lake Providence</div> <div>Lecompte-Calc through January 2024</div> <div>Marksville-enrolling and working toward settlement</div> <div>Newellton</div> <div>Oberlin-TC emailed Sheri about Chief Haynes</div> <div>Patterson-TC requested more information</div> <div>Pearl River</div> <div>St. Martinville-TC requested more information</div>	<div>Sent Certifications no response likely no eligible-Continue to reach out</div> <div>Atlanta</div> <div>Bryceland</div> <div>Calvin</div> <div>Clarence</div> <div>Collinston</div> <div>Edgefield</div> <div>East Hodge</div> <div>Eros</div> <div>Grand Cane</div> <div>Hessmer</div> <div>Jamestown</div> <div>Keachi</div> <div>Kilbourne</div> <div>Lisbon</div> <div>Longstreet</div> <div>Lucky</div> <div>Morse</div> <div>Mount Lebanon</div> <div>Pioneer</div> <div>Powhatan</div> <div>Provencal</div> <div>Reeves</div> <div>Rodessa</div> <div>Saline</div> <div>Shongaloo</div> <div>Sikes</div> <div>St. Joseph</div> <div>Wilson</div>	<div>Heard Nothing-have people in MPERS</div> <div>Broussard- no correspondence</div> <div>Florien- no correspondence</div> <div>Port Vincent- no correspondence-triggered dissolution</div> <div>Tallulah- no correspondence in regards to settlement</div> <div>Turkey Creek- no correspondence</div> <div>Youngsville- no correspondence</div>
<div>Calculations Completed-Waiting on Settlement</div> <div>Clayton</div> <div>Cullen</div> <div>Elton</div> <div>Erath</div> <div>Farmerville</div> <div>Georgetown</div> <div>Gibsland-looking good to settle</div> <div>Grand Isle</div> <div>Grayson</div> <div>Heflin</div> <div>Iota</div> <div>Junction City</div> <div>Krotz Springs</div> <div>Mamou</div> <div>Marigouin</div> <div>Marion</div> <div>Merryville</div> <div>Montpelier</div> <div>Simmesport</div> <div>Stonewall</div> <div>Tangipahoa</div> <div>Tullos-wants to make officer whole-sent cost</div> <div>Varnado-want to settle-calc to Curran</div>				<div>Heard Nothing-not in MPERS</div> <div>Grambling- no correspondence-lawsuit likely</div> <div>Pleasant Hill- no correspondence probably fine</div>