

EMPLOYER PENSION REPORT
STATE OF LOUISIANA
MUNICIPAL POLICE EMPLOYEES'
RETIREMENT SYSTEM
JUNE 30, 2024

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MUNICIPAL POLICE EMPLOYEES'
RETIREMENT SYSTEM

TABLE OF CONTENTS

JUNE 30, 2024

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT	1 – 4
EMPLOYER PENSION SCHEDULES:	
Schedule of Employer Allocations	5 – 8
Schedule of Pension Amounts by Employer	9 – 11
Notes to Schedules	12 – 22
SUPPLEMENTARY INFORMATION:	
Schedule of Employer's Proportionate Share of Contributions and Non-Employer Contributions	23 – 26
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate.....	27 – 30
Schedule of Amortization	31 – 34
Schedule of Deferred Amounts Due to Changes in Proportion.....	35 – 38
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF EMPLOYER PENSION SCHEDULES PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	39 – 40
SUMMARY SCHEDULE OF FINDINGS	41



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INDEPENDENT AUDITOR'S REPORT

February 3, 2025

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Board of Trustees of the Municipal Police
Employees' Retirement System

Report on the Audit of the Employer Pension Schedules

Opinions

We have audited the accompanying schedule of employer allocations of the Municipal Police Employees' Retirement System (the System) as of and for the year ended June 30, 2024, and the related notes to the schedules. We have also audited the totals for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the Municipal Police Employees' Retirement System as of and for the year ended June 30, 2024, and the related notes to the schedules.

In our opinion, the employer pension schedules referred to above present fairly, in all material respects, the employer allocations and the 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 Municipal Police Employees' Retirement System, as of and for the year ended June 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of

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the Employer Pension Schedules section of our report. We are required to be independent of the Municipal Police Employees' Retirement System and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

As disclosed in Note 6 to the employer pension schedules, the total pension liability for the Municipal Police Employees' Retirement System was \$3,750,021,042 as of June 30, 2024. 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, 2024, could be materially different from the estimate. Our opinions are not modified with respect to this matter.

As disclosed in Note 9 to the employer pension schedules, the deferred inflow of resources or deferred outflow of resources resulting from differences in contributions remitted to the System and the employer's proportionate share, and its amortization, is not reflected in the employer pension schedules. As a result, the employer pension schedules do not reflect all activity to be reported in the total deferred outflows of resources and deferred inflows of resources. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Employer Pension Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of employer pension schedules that are free from material misstatement, whether due to fraud or error.

In preparing the employer pension schedules, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for twelve months beyond the date of the employer pension schedules, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Employer Pension Schedules

Our objectives are to obtain reasonable assurance about whether the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a

substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the employer pension schedules.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the employer pension schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the employer pension schedules.
- Obtain an understanding of internal control relevant to the audit 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 Municipal Police Employees' Retirement System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the employer pension schedules.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Municipal Police Employees' Retirement System's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer of the Municipal Police Employees' Retirement System (employer pension schedules). The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not part of the employer pension 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 employer pension schedules as a whole.

Other Information

Financial Statement Audit

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 Municipal Police Employees' Retirement System as of and for the year ended June 30, 2024, and our report thereon, dated December 18, 2024, expressed an unmodified opinion on those financial statements.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 3, 2025, on our consideration of the Municipal Police Employees' 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 Municipal Police Employees' 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 Municipal Police Employees' Retirement System's management, the Board of Trustees, the Municipal Police Employees' Retirement System's participating employers, and their auditors, and is not intended to be and should not be used by anyone other than these specified parties.

Duplantier, Sharpner, Hogan and Drake, LLP

New Orleans, Louisiana

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2024

Employer	Employer Contributions	Employer Allocation Percentage
Abbeville	\$ 508,541	0.425231 %
Acadia Sheriff	66,650	0.055731
Addis	230,338	0.192604
Albany	2,168	0.001813
Alexandria	2,551,822	2.133780
Amite	203,342	0.170030
Arcadia	93,998	0.078599
Arnaudville	116,522	0.097433
Baker	522,405	0.436824
Baldwin	20,279	0.016957
Ball	151,140	0.126380
Basile	34,639	0.028964
Baskin	51,137	0.042760
Bastrop	207,171	0.173232
Baton Rouge	15,976,333	13.359072
Benton	134,004	0.112051
Bernice	5,912	0.004943
Berwick	231,355	0.193454
Blanchard	118,785	0.099326
Bogalusa	946,217	0.791207
Bossier City	3,702,760	3.096170
Boyce	62,846	0.052550
Breaux Bridge	229,504	0.191906
Broussard	414,792	0.346840
Brusly	158,660	0.132668
Bunkie	112,038	0.093684
Campti	5,089	0.004255
Carencro	668,287	0.558807
Central	1,126	0.000942
Church Point	14,771	0.012351
Clinton	25,934	0.021685
Colfax	18,952	0.015847
Cotton Valley	10,006	0.008367
Coushatta	96,051	0.080316
Covington	924,576	0.773111
Creola	80,400	0.067229
Crowley	599,534	0.501318
Cullen	9,935	0.008307
Delcambre	5,780	0.004833
Delhi	62,880	0.052579
Denham Springs	628,772	0.525766
Dequincy	158,297	0.132365
Deridder	564,816	0.472287
Dixie Inn	32,357	0.027056
Dodson	12,213	0.010212
Dry Prong	34,648	0.028972
Duson	90,556	0.075721
Elizabeth	25,716	0.021503

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2024

Employer	Employer Contributions	Employer Allocation Percentage
Elton	\$ 31,152	0.026049 %
Erath	91,815	0.076774
Eunice	454,357	0.379924
Evergreen	2,239	0.001872
Farmerville	56,214	0.047005
Fenton	20,732	0.017336
Ferriday	128,272	0.107258
Florien	17,084	0.014285
Folsom	47,004	0.039304
Fordoche	7,625	0.006376
Forest Hill	24,675	0.020633
Franklin	230,594	0.192818
Franklinton	293,211	0.245177
French Settlement	12,816	0.010716
Gibsland	24,354	0.020364
Golden Meadow	58,147	0.048621
Gonzales	1,220,775	1.020786
Gramercy	272,072	0.227501
Grand Isle	83,155	0.069532
Grayson	1,628	0.001361
Greensburg	35,693	0.029846
Greenwood	151,791	0.126924
Gretna	1,903,543	1.591702
Grosse Tete	16,691	0.013957
Gueydan	59,450	0.049711
Hammond	2,284,923	1.910604
Harahan	357,100	0.298599
Haughton	176,158	0.147300
Haynesville	96,073	0.080334
Hodge	2,245	0.001877
Homer	64,787	0.054174
Houma	1,845,513	1.543179
Independence	112,486	0.094058
Iota	69	0.000058
Iowa	208,997	0.174759
Jackson	49,388	0.041297
Jeanerette	82,887	0.069308
Jena	65,853	0.055065
Jennings	383,818	0.320940
Jonesboro	98,238	0.082145
Kaplan	62,503	0.052264
Kenner	3,453,971	2.888137
Kentwood	51,669	0.043205
Kinder	132,768	0.111018
Krotz Springs	75,172	0.062857
Lafayette	6,937,437	5.800938
Lake Arthur	10,902	0.009116
Lake Charles	3,308,986	2.766904

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2024

Employer	Employer Contributions	Employer Allocation Percentage
Lake Providence	\$ 11,058	0.009246 %
Lecompte	989	0.000827
Leesville	334,551	0.279744
Leonville	25,212	0.021082
Livingston	103,980	0.086946
Livonia	136,458	0.114103
Lockport	84,499	0.070656
Lutcher	60,821	0.050857
Madisonville	14,749	0.012333
Mamou	52,599	0.043982
Mandeville	1,247,458	1.043098
Mansfield	229,258	0.191701
Mansura	40,239	0.033647
Many	143,914	0.120338
Maringouin	37,242	0.031141
Marksville	34,151	0.028556
Maurice	118,603	0.099173
Mcrary	15,036	0.012573
Mer Rouge	22,307	0.018653
Merryville	47,136	0.039414
Minden	612,110	0.511833
Monroe	2,938,305	2.456948
Montpelier	1,289	0.001078
Moreauville	32,348	0.027049
Morgan City	676,422	0.565610
Natchitoches	921,393	0.770449
New Iberia	1,086,612	0.908602
New Llano	79,256	0.066272
New Orleans	26,486,714	22.147632
New Roads	149,046	0.124629
Newellton	20,326	0.016996
Oak Grove	98,296	0.082193
Oakdale	114,399	0.095658
Oberlin	62,742	0.052464
Olla	27,106	0.022665
Opelousas	826,371	0.690994
Parks	15,627	0.013067
Patterson	193,336	0.161663
Pearl River	98,708	0.082538
Pine Prairie	20,640	0.017259
Pineville	1,137,484	0.951140
Plain Dealing	38,315	0.032038
Plaquemine	467,922	0.391266
Pollock	42,469	0.035512
Ponchatoula	592,764	0.495657
Port Allen	330,879	0.276674
Port Barre	61,717	0.051606
Port Vincent	59,675	0.049899

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MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2024

Employer	Employer Contributions	Employer Allocation Percentage
Rayne	\$ 370,612	0.309898 %
Rayville	123,494	0.103263
Richwood	58,952	0.049294
Ringgold	51,213	0.042823
Rosepine	60,648	0.050713
Ruston	749,197	0.626463
Sarepta	17,782	0.014869
Scott	550,626	0.460422
Shreveport	10,843,039	9.066720
Slaughter	26,585	0.022230
Slidell	2,022,477	1.691152
Springfield	5,328	0.004455
Springhill	223,283	0.186705
St. Francisville	59,211	0.049511
St. Gabriel	330,252	0.276150
St. Martinville	98,115	0.082042
Sterlington	447	0.000374
Sulphur	1,046,919	0.875412
Sun	10,517	0.008794
Sunset	33,274	0.027823
Tallulah	40,492	0.033859
Tangipahoa	10,177	0.008510
Thibodaux	1,269,790	1.061772
Tickfaw	13,326	0.011143
Tullos	3,393	0.002837
Turkey Creek	35,091	0.029342
Vidalia	267,850	0.223971
Ville Platte	146,258	0.122298
Vinton	232,259	0.194210
Vivian	190	0.000159
Walker	354,102	0.296093
Washington	41,425	0.034639
Welsh	66,323	0.055458
West Monroe	1,229,916	1.028430
Westlake	309,899	0.259131
Westwego	701,407	0.586502
White Castle	117,580	0.098318
Winnfield	159,702	0.133539
Winnsboro	164,398	0.137466
Wisner	12,999	0.010869
Woodworth	143,697	0.120156
Youngsville	660,709	0.552471
Zachary	886,832	0.741550
Zwolle	58,237	0.048697
Total	\$ 119,591,640	100.000000 %

See accompanying notes.

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense (Benefit)					
	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 Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
Abbeville	\$ 3,852,575	\$ 208,589	\$ 107,099	\$ -	\$ 361,753	\$ 677,441	\$ 116,542	\$ -	\$ -	\$ 229,311	\$ 345,853	\$ 655,413	\$ 107,369	\$ 762,782
Acadia Sheriff	504,921	27,338	14,036	-	1,529	42,903	15,274	-	-	14,592	29,866	85,899	4,395	90,294
Addis	1,744,984	94,478	48,509	-	167,446	310,433	52,786	-	-	3,626	56,412	296,862	86,842	383,704
Albany	16,426	889	457	-	11,569	12,915	497	-	-	-	497	2,794	3,856	6,650
Alexandria	19,331,959	1,046,684	537,415	-	116,637	1,700,736	584,797	-	-	873,860	1,458,657	3,288,816	(818,534)	2,470,282
Amite	1,540,465	83,405	42,824	-	154,874	281,103	46,600	-	-	74,911	121,511	262,069	86,837	348,906
Arcadia	712,104	38,555	19,796	-	183,799	242,150	21,541	-	-	82,568	104,109	104,109	(39,590)	81,555
Arnaudville	882,739	47,794	24,540	-	314,236	386,570	26,703	-	-	-	26,703	150,174	143,612	293,786
Baker	3,957,607	214,275	110,019	-	324,294	119,719	119,719	-	-	215,315	335,034	673,281	593,507	593,507
Baldwin	153,630	8,318	4,271	-	34,144	46,733	4,647	-	-	27,924	32,571	26,136	23,615	49,751
Ball	1,144,998	61,993	31,830	-	43,710	137,533	34,637	-	-	3,535	38,172	194,791	17,330	212,121
Basile	262,413	14,208	7,295	-	174,906	196,409	7,938	-	-	-	7,938	44,642	61,227	105,869
Baskin	387,404	20,975	10,770	-	235,622	267,367	11,719	-	-	-	11,719	65,906	89,520	155,426
Bastrop	1,569,475	84,976	43,630	-	-	128,606	47,477	-	-	141,566	189,043	267,004	(65,335)	201,669
Baton Rouge	121,032,641	6,553,030	3,364,625	-	2,139,152	12,056,807	3,661,273	-	-	1,229,408	4,890,681	20,590,466	(851,370)	19,739,096
Benton	1,015,177	54,964	28,221	-	80,842	164,027	30,709	-	-	23,979	54,688	172,705	62,607	235,312
Bernice	44,783	2,425	1,245	-	25,438	29,108	1,355	-	-	8,276	9,631	7,619	9,960	17,579
Berwick	1,752,685	94,895	48,723	-	24,508	168,126	53,019	-	-	48,013	101,032	298,173	9,788	307,961
Blanchard	899,889	48,722	25,016	-	161,396	235,134	27,222	-	-	-	27,222	153,092	95,729	248,821
Bogalusa	7,168,303	388,111	199,274	-	596,245	1,183,630	216,843	-	-	-	216,843	1,219,495	348,942	1,568,437
Bossier City	28,051,172	1,518,765	779,804	-	-	2,298,569	848,556	-	-	1,033,773	1,882,329	4,772,156	(284,622)	4,487,534
Boyce	476,101	25,777	13,235	-	167,055	206,067	14,402	-	-	310,002	324,404	80,996	57,198	138,194
Breaux Bridge	1,738,660	94,136	48,334	-	291,575	434,045	52,595	-	-	71,998	124,593	295,787	33,903	329,690
Broussard	3,142,356	170,136	87,355	-	764,502	1,021,993	95,057	-	-	-	95,057	534,588	350,649	885,237
Brusly	1,201,967	65,078	33,414	-	131,008	229,500	36,360	-	-	99,305	135,665	204,482	(1,090)	203,392
Bunkie	848,773	45,955	23,595	-	376,427	445,977	25,676	-	-	234	25,910	144,396	143,870	288,266
Campti	38,550	2,087	1,072	-	23,069	26,228	1,166	-	-	-	1,166	6,558	8,894	15,452
Carencro	5,062,768	274,112	140,742	-	326,814	741,668	153,150	-	-	-	153,150	861,295	314,005	1,175,300
Central	8,534	462	237	-	6,010	6,709	258	-	-	-	258	1,452	2,004	3,456
Church Point	111,900	6,059	3,111	-	75,804	84,974	3,385	-	-	-	3,385	19,037	26,156	45,193
Clinton	196,465	10,637	5,462	-	19,252	35,351	5,943	-	-	13,541	19,484	33,423	(1,409)	32,014
Colfax	143,573	7,773	3,991	-	24,918	36,682	4,343	-	-	6,576	10,919	24,425	5,033	29,458
Cotton Valley	75,805	4,104	2,107	-	44,902	51,113	2,293	-	-	-	2,293	12,896	17,470	30,366
Cottonport	-	-	-	-	684	684	-	-	-	1,480	1,480	-	(55)	(55)
Coushatta	727,660	39,397	20,228	-	259,416	319,041	22,012	-	-	22,720	44,732	123,792	56,386	180,178
Covington	7,004,354	379,234	194,716	-	775,355	1,349,305	211,884	-	-	-	211,884	1,191,603	518,358	1,709,961
Creola	609,092	32,978	16,932	-	382,272	432,182	18,425	-	-	-	18,425	103,621	141,202	244,823
Crowley	4,541,920	245,912	126,262	-	694,192	1,066,366	137,394	-	-	280,930	418,324	772,686	158,081	930,767
Cullen	75,261	4,075	2,092	-	42,575	48,742	2,277	-	-	-	2,277	12,804	17,269	30,073
Delcambre	43,787	2,371	1,217	-	15,226	18,814	1,325	-	-	1,639	2,964	7,449	9,446	16,895
Delhi	476,364	25,792	13,243	-	119,175	158,210	14,410	-	-	-	14,410	81,041	53,816	134,857
Denham Springs	4,763,418	257,904	132,420	-	70,166	460,490	144,095	-	-	48,910	193,005	810,368	17,977	828,345
Dequincy	1,199,221	64,929	33,338	-	43,667	141,934	36,277	-	-	30,689	66,966	204,015	(1,426)	202,589
Deridder	4,278,901	231,671	118,951	-	175,058	525,680	129,438	-	-	89,803	219,241	727,940	90,536	818,476
Dixie Inn	245,126	13,272	6,814	-	5,233	25,319	7,415	-	-	2,302	9,717	41,702	5,974	47,676
Dodson	92,520	5,009	2,572	-	42,220	49,801	2,799	-	-	-	2,799	15,740	20,838	36,578
Dry Prong	262,485	14,212	7,297	-	155,849	177,358	7,940	-	-	-	7,940	44,655	60,508	105,163
Duson	686,029	37,143	19,071	-	99,964	156,178	20,753	-	-	9,156	29,909	116,710	44,767	161,477
Elizabeth	194,816	10,548	5,416	-	137,216	153,180	5,893	-	-	-	5,893	33,143	45,739	78,882
Elton	236,003	12,778	6,561	-	166,225	185,564	7,139	-	-	-	7,139	40,150	55,409	95,559
Eraih	695,569	37,660	19,336	-	433,649	490,645	21,041	-	-	21,041	118,333	161,137	161,137	279,470
Eunice	3,442,096	186,364	95,688	-	517,425	799,477	104,124	-	-	226,553	330,677	585,581	133,778	719,359
Evergreen	16,960	918	471	-	11,946	13,335	513	-	-	-	513	2,885	6,867	10,752
Farmerville	425,863	23,057	11,839	-	157,779	192,675	12,882	-	-	-	12,882	72,449	57,801	130,250
Fenton	157,063	8,504	4,366	-	110,626	123,496	4,751	-	-	-	4,751	26,720	36,875	63,595
Ferriday	971,753	52,613	27,014	-	684,441	764,068	29,396	-	-	4,356	33,752	165,318	189,818	355,136
Florien	129,422	7,007	3,598	-	28,445	39,050	3,915	-	-	65,663	69,578	22,018	4,652	26,670
Folsom	356,093	19,280	9,899	-	-	29,179	10,772	-	-	63,941	74,713	60,580	(23,370)	37,210
Fordoché	57,766	3,128	1,606	-	33,449	38,183	1,747	-	-	-	1,747	9,827	13,283	23,110
Forest Hill	186,934	10,121	5,197	-	131,665	146,983	5,655	-	-	-	5,655	31,802	43,888	75,690
Franklin	1,746,923	94,583	48,563	-	278,878	422,024	52,845	-	-	34,956	87,801	297,192	225,634	522,826
Franklinton	2,221,294	120,267	61,750	-	88,701	270,718	67,195	-	-	445,495	512,690	377,894	(49,581)	328,313
French Settlement	97,087	5,257	2,699	-	25,585	33,541	2,937	-	-	-	88,115	16,517	(21,515)	(4,998)
Georgetown	-	-	-	-	106	106	-	-	-	37,223	37,223	-	792	792
Gibsland	184,497	9,989	5,129	-	129,948	145,066	5,581	-	-	-	5,581	31,387	43,316	74,703
Gilbert	-	-	-	-	5,887	5,887	-	-	-	-	9,214	-	(129)	(129)
Golden Meadow	440,504	23,850	12,246	-	24,828	60,924	13,325	-	-	107,505	120,830	74,940	(17,413)	57,527

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense (Benefit)					
	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)
Gonzales	\$ 9,248,279	\$ 500,727	\$ 257,096	\$ -	\$ 248,008	\$ 1,005,831	\$ 279,763	\$ -	\$ -	\$ 265,236	\$ 544,999	\$ 1,573,347	\$ 93,673	\$ 1,667,020
Gramercy	2,061,150	111,596	57,299	-	868,963	1,037,858	62,350	-	-	-	62,350	350,649	299,598	650,247
Grand Isle	629,957	34,108	17,512	-	312,376	363,996	19,056	-	-	-	19,056	107,170	142,842	250,012
Grayson	12,331	668	343	-	8,685	9,696	373	-	-	-	373	2,098	2,895	4,993
Greensburg	270,404	14,640	7,517	-	173,231	195,388	8,180	-	-	-	8,180	46,002	62,821	108,823
Greenwood	1,149,926	62,260	31,967	-	19,326	113,553	34,786	-	-	135,186	169,972	195,629	(40,767)	154,862
Gretna	14,420,754	780,778	400,887	-	315,590	1,497,255	436,232	-	-	701,638	1,137,870	2,453,306	(371,167)	2,082,139
Grosse Tete	126,450	6,846	3,515	-	-	10,361	3,825	-	-	8,073	11,898	21,512	(5,962)	15,550
Gueydan	450,380	24,385	12,520	-	201,997	238,902	13,624	-	-	-	13,624	76,620	90,117	166,737
Hammond	17,309,993	937,209	481,206	-	1,846,777	3,265,192	523,632	-	-	-	523,632	2,944,832	980,984	3,925,816
Harahan	2,705,295	146,472	75,205	-	152,347	374,024	81,836	-	-	227,428	309,264	460,233	40,423	500,656
Houghton	1,334,532	72,255	37,099	-	417	109,771	40,370	-	-	89,777	130,147	227,035	(62,946)	164,089
Haynesville	727,823	39,406	20,233	-	36,806	96,445	22,017	-	-	64,975	86,992	123,820	(22,044)	101,776
Hodge	17,006	921	473	-	33,843	35,237	514	-	-	87,480	87,994	2,893	1,128	4,021
Homer	490,814	26,574	13,644	-	-	40,218	14,847	-	-	74,604	89,451	83,499	(39,181)	44,318
Houma	13,981,138	756,976	388,666	-	103,641	1,249,283	422,934	-	-	-	422,934	2,378,517	533,537	2,912,054
Independence	852,162	46,138	23,690	-	80,465	150,293	25,778	-	-	-	25,778	144,972	36,321	181,293
Iota	525	28	15	-	5,745	5,745	16	-	-	8,557	8,573	89	(1)	88
Iowa	1,583,309	85,725	44,015	-	299,708	429,448	47,896	-	-	-	47,896	269,358	160,791	430,149
Jackson	374,149	20,257	10,401	-	108,193	138,851	11,318	-	-	19,328	30,646	62,091	85,742	118,432
Jeannerette	627,928	33,998	17,456	-	-	51,454	18,995	-	-	45,290	64,285	106,825	11,607	118,432
Jena	498,887	27,011	13,869	-	-	40,880	15,091	-	-	17,008	32,099	84,872	6,934	91,806
Jennings	2,907,703	157,431	80,832	-	200,576	438,839	87,959	-	-	27,530	115,489	494,668	26,114	520,782
Jonesboro	744,230	40,295	20,689	-	34,627	95,611	22,513	-	-	17,178	39,691	126,611	87,188	213,799
Junction City	-	-	-	-	3,082	3,082	-	-	-	4,824	4,824	-	(67)	(67)
Kaplan	473,510	25,637	13,163	-	168,669	207,469	14,324	-	-	-	14,324	80,555	75,970	156,525
Kenner	26,166,402	1,416,719	727,408	-	3,042,401	5,186,528	791,541	-	-	222,648	1,014,189	4,451,513	442,591	4,894,104
Kentwood	391,436	21,193	10,882	-	87,513	119,588	11,841	-	-	4,090	15,931	66,592	45,918	112,510
Kinder	1,005,818	54,458	27,961	-	51,757	134,176	30,426	-	-	-	30,426	171,113	31,019	202,132
Krotz Springs	569,482	30,833	15,831	-	401,107	447,771	17,227	-	-	-	17,227	96,882	133,702	230,584
Lafayette	52,556,259	2,845,536	1,461,028	-	4,306,564	1,589,842	2,498	-	-	824,846	2,414,688	8,941,041	710,936	9,651,977
Lake Arthur	82,591	4,472	2,296	-	46,901	53,669	2,498	-	-	-	15,244	17,742	14,051	32,420
Lake Charles	25,068,036	1,357,250	696,874	-	2,329	2,054,124	758,316	-	-	961,395	1,719,711	4,264,656	(281,217)	3,983,439
Lake Providence	83,768	4,535	2,329	-	59,001	65,865	2,534	-	-	-	2,534	14,251	19,667	33,918
Lecompte	7,493	406	208	-	5,277	5,891	227	-	-	-	227	1,275	1,759	3,034
Leesville	2,534,469	137,223	70,457	-	102,526	310,206	76,668	-	-	231,447	308,115	431,172	(10,271)	420,901
Leonville	191,002	10,341	5,310	-	21,609	37,260	5,778	-	-	46,399	52,177	32,494	(5,919)	26,575
Livingston	787,727	42,650	21,898	-	38,676	103,224	23,829	-	-	106	23,935	134,011	10,145	144,156
Livonia	1,033,768	55,971	28,738	-	67,930	152,639	31,272	-	-	37,461	68,733	175,868	(43,677)	132,191
Lockport	640,140	34,659	17,795	-	8,501	60,955	19,364	-	-	29,401	48,765	108,903	(16,335)	92,568
Lutcher	460,762	24,947	12,809	-	124,549	162,305	13,938	-	-	-	13,938	78,386	70,916	149,302
Madisonville	111,736	6,050	3,106	-	906	10,062	3,380	-	-	39,082	42,462	19,009	(31,551)	(12,542)
Mamou	398,475	21,575	11,077	-	202,280	234,932	12,054	-	-	12,949	25,003	67,790	67,233	135,023
Mandeville	9,450,425	511,671	262,715	-	1,230,347	2,004,733	285,878	-	-	1,551,898	1,837,776	1,607,737	356,829	1,964,566
Mansfield	1,736,803	94,035	48,282	-	94,358	236,675	52,539	-	-	191,875	244,414	295,471	28,488	323,959
Mansura	304,840	16,505	8,474	-	53,274	78,253	9,222	-	-	-	9,222	51,860	65,822	117,682
Many	1,090,257	59,029	30,308	-	143,242	232,579	32,981	-	-	15,596	48,577	185,478	90,297	275,775
Marion	282,136	15,276	7,843	-	122,826	145,945	8,535	-	-	-	8,535	47,998	62,692	110,690
Marionville	-	-	-	-	3,535	3,535	-	-	-	5,533	5,533	-	(77)	(77)
Marksville	258,716	14,008	7,192	-	46,032	67,232	7,826	-	-	747	8,573	44,014	26,813	70,827
Maurice	898,503	48,647	24,978	-	129,971	203,596	27,180	-	-	6,392	33,572	152,856	65,400	218,256
Mcnary	113,911	6,167	3,167	-	60,265	69,599	3,446	-	-	14,103	17,549	19,379	25,431	44,810
Mer Rouge	168,995	9,150	4,698	-	52,907	66,755	5,112	-	-	51,796	56,908	28,750	31,373	60,123
Merryville	357,089	19,334	9,927	-	214,174	243,435	10,802	-	-	-	10,802	60,749	82,399	143,148
Minden	4,637,186	251,070	128,911	-	645,852	1,025,833	140,276	-	-	-	140,276	788,893	318,096	1,106,989
Monroe	22,259,847	1,205,208	618,809	-	549,571	2,373,588	673,367	-	-	427,570	1,100,937	3,786,917	(219,851)	3,567,066
Montpelier	9,767	529	272	-	6,879	7,680	295	-	-	-	295	1,662	2,293	3,955
Moravia	245,063	13,268	6,813	-	94,416	114,497	7,413	-	-	41,599	49,012	41,691	51,612	93,303
Morgan City	5,124,403	277,449	142,455	-	351,856	771,760	155,015	-	-	115,090	270,105	871,780	(34,833)	836,947
Natchitoches	6,980,236	377,929	194,046	-	406,851	978,826	211,154	-	-	401,225	612,379	1,187,500	(133,606)	1,053,894
New Iberia	8,231,897	445,697	228,841	-	267,984	942,522	249,017	-	-	68,356	317,373	1,400,437	235,092	1,635,529
New Llano	600,422	32,508	16,691	-	174,841	224,040	18,163	-	-	-	18,163	102,146	103,884	206,030
New Orleans	200,656,633	10,864,086	5,578,119	-	16,442,205	6,069,925	21,391,925	-	-	15,321,950	21,391,875	34,132,357	(6,211,071)	27,925,286
New Roads	1,129,134	61,134	31,389	-	30,105	122,628	34,157	-	-	209,049	243,206	192,092	(88,375)	103,717
Newellton	153,983	8,337	4,281	-	85,946	98,564	4,658	-	-	-	4,658	26,196	35,285	61,481
Oak Grove	744,665	40,318	20,701	-	62,221	123,240	22,526	-	-	11,681	34,207	126,685	15,063	141,748

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
 SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense (Benefit)					
	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)
Oakdale	\$ 866,658	\$ 46,923	\$ 24,092	\$ -	\$ 160,886	\$ 231,901	\$ 26,217	\$ -	\$ -	\$ 158,000	\$ 184,217	\$ 147,439	\$ 3,638	\$ 151,077
Oberlin	475,322	25,735	13,214	-	155,993	194,942	14,379	-	-	92,713	107,092	80,863	72,963	153,826
Oil City	-	-	-	-	3,437	3,437	-	-	-	5,380	-	-	(75)	-
Olla	205,344	11,118	5,708	-	8,174	25,000	6,212	-	-	19,054	25,266	34,934	(26,816)	8,118
Opelousas	6,260,377	338,954	174,034	-	512,988	189,378	-	-	-	747,155	936,533	1,065,036	(213,495)	851,541
Parks	118,386	6,410	3,291	-	-	9,701	3,581	-	-	11,350	14,931	20,140	1,333	21,473
Patterson	1,464,660	79,301	40,717	-	358,123	478,141	44,306	-	-	48,891	93,197	249,173	140,980	390,153
Pearl River	747,791	40,487	20,788	-	526,696	587,971	22,621	-	-	-	22,621	127,217	175,566	302,783
Pine Prairie	156,366	8,466	4,347	-	10,301	23,114	4,730	-	-	52,056	56,786	26,601	(44,340)	(17,739)
Pineville	8,617,289	466,563	239,555	-	206,350	912,468	260,676	-	-	670,425	931,101	1,466,001	(290,578)	1,175,423
Plain Dealing	290,263	15,716	8,069	-	40,042	63,827	8,781	-	-	112	8,893	49,380	15,824	65,204
Plaquemine	3,544,854	191,928	98,545	-	424,768	715,241	107,233	-	-	-	107,233	603,062	187,624	790,686
Plaucheville	-	-	-	-	6,706	6,706	-	-	-	10,496	10,496	-	(146)	(146)
Pollock	321,737	17,420	8,944	-	42,539	68,903	9,733	-	-	11,210	20,943	54,735	4,106	58,841
Ponchatoula	4,490,632	243,135	124,837	-	487,040	855,012	135,843	-	-	135,843	763,961	277,616	1,041,577	1,041,577
Port Allen	2,506,655	135,717	69,683	-	123,881	329,281	75,827	-	-	87,802	163,629	426,440	9,939	436,379
Port Barre	467,548	25,314	12,998	-	260,896	299,208	14,143	-	-	-	14,143	79,541	106,529	186,070
Port Vincent	452,083	24,477	12,568	-	68,072	105,117	13,676	-	-	-	13,676	76,910	30,167	107,077
Rayne	2,807,663	152,014	78,051	-	432	230,497	84,933	-	-	71,605	156,538	477,649	(21,880)	455,769
Rayville	935,559	50,654	26,008	-	38,077	114,739	28,301	-	-	57,007	85,308	159,160	35,169	194,329
Reeves	-	-	-	-	42,092	42,092	-	-	-	69,620	69,620	-	(1,135)	(1,135)
Richwood	446,602	24,180	12,415	-	64,485	101,080	13,510	-	-	13,510	87,570	75,977	41,766	117,743
Ringgold	387,975	21,006	10,785	-	19,995	51,786	11,736	-	-	29,906	41,642	66,004	(14,118)	51,886
Rosepine	459,458	24,876	12,773	-	51,056	88,705	13,899	-	-	-	13,899	78,164	29,812	107,976
Ruston	5,675,729	307,299	157,781	-	230,012	695,092	171,692	-	-	342,046	513,738	965,573	(63,600)	901,973
Sarepta	134,713	7,294	3,745	-	90,148	101,187	4,075	-	-	81,163	85,238	22,918	27,630	50,548
Scott	4,171,404	225,851	115,962	-	477,898	819,711	126,186	-	-	356,950	483,136	709,653	63,213	772,866
Shreveport	82,144,109	4,447,501	2,283,550	-	1,025,470	7,756,521	2,484,884	-	-	3,116,548	5,601,432	13,974,622	(1,869,525)	12,105,097
Simsboro	-	-	-	-	22,180	22,180	-	-	-	34,720	34,720	-	(12,473)	(12,473)
Slaughter	201,403	10,904	5,599	-	42,857	59,360	6,092	-	-	33,491	39,583	34,263	41,905	76,168
Slidell	15,321,767	829,561	425,935	-	552,411	1,807,907	463,488	-	-	965,493	1,428,981	2,606,589	8,157	2,614,746
Springfield	40,362	2,185	1,122	-	28,429	31,736	1,221	-	-	-	1,221	6,867	9,476	16,343
Springhill	1,691,540	91,584	47,024	-	103,066	241,674	51,170	-	-	-	51,170	287,770	70,834	358,604
St. Francisville	448,568	24,287	12,470	-	78,247	115,004	13,569	-	-	38,651	52,220	76,312	27,772	104,084
St. Gabriel	2,501,908	135,460	69,551	-	140,256	345,267	75,683	-	-	51,615	127,298	425,633	2,793	428,426
St. Joseph	-	-	-	-	-	-	-	-	-	-	-	-	(48,262)	(48,262)
St. Martinville	743,297	40,244	20,663	-	103,734	164,641	22,485	-	-	165,953	188,438	126,452	117,256	137,708
Sterlington	3,388	183	94	-	10,093	10,370	103	-	-	13,414	13,517	576	576	1,152
Sulphur	7,931,197	429,416	220,482	-	5,902	655,800	239,921	-	-	591,854	831,775	1,349,281	(545,364)	803,917
Sun	79,673	4,314	2,215	-	56,117	62,646	2,410	-	-	-	2,410	13,554	18,706	32,260
Sunset	252,075	13,648	7,008	-	68,214	88,870	7,625	-	-	50,623	58,248	42,884	16,465	59,349
Tallulah	306,761	16,609	8,528	-	106,097	131,234	9,280	-	-	40,049	49,329	52,187	5,857	58,044
Tangipahoa	77,100	4,174	2,143	-	37,295	43,612	2,332	-	-	-	2,332	13,117	17,447	30,564
Thibodaux	9,619,611	520,831	267,419	-	1,138,053	1,926,303	290,996	-	-	290,996	1,636,519	412,973	2,049,492	2,049,492
Tieckfaw	100,955	5,466	2,806	-	5,650	13,922	3,054	-	-	-	3,054	17,175	2,925	20,100
Tullos	25,703	1,392	715	-	24,251	26,358	778	-	-	19,858	20,636	4,373	5,507	9,880
Turkey Creek	265,837	14,393	7,390	-	22,229	44,012	8,042	-	-	108,135	116,177	45,225	44,832	90,057
Urania	-	-	-	-	10,831	10,831	-	-	-	16,955	16,955	-	(236)	(236)
Vidalia	2,029,168	109,865	56,409	-	439,836	606,110	61,383	-	-	61,383	345,209	159,206	504,415	504,415
Ville Platte	1,108,015	59,991	30,802	-	90,793	90,793	33,518	-	-	240,625	274,143	188,499	(53,779)	134,720
Vinton	1,759,535	95,266	48,914	-	230,743	374,923	53,226	-	-	24,528	77,754	299,338	93,118	392,456
Vivian	1,441	78	40	-	783	901	44	-	-	-	44	245	330	575
Walker	2,682,590	145,243	74,574	-	38,239	258,056	81,149	-	-	78,873	160,022	456,371	12,660	469,031
Washington	313,828	16,991	8,724	-	106,843	132,558	9,493	-	-	76,129	85,622	53,389	59,673	113,062
Welsh	502,447	27,204	13,968	-	39,759	80,931	15,199	-	-	68,381	83,580	85,478	(12,042)	73,436
West Monroe	9,317,533	504,476	259,021	-	481,075	1,244,572	281,858	-	-	-	281,858	1,585,129	(187,071)	1,398,058
Westlake	2,347,716	127,112	65,265	-	385,241	577,618	71,019	-	-	44,370	115,389	399,401	39,255	438,656
Westwego	5,313,684	287,697	147,717	-	-	435,414	160,741	-	-	235,588	396,329	903,981	(21,840)	882,141
White Castle	890,757	48,228	24,762	-	296,189	369,179	26,946	-	-	15,889	42,835	151,538	142,966	294,504
Winnfield	1,209,858	65,505	33,633	-	72,157	171,295	36,599	-	-	13,210	49,809	205,825	116,358	322,183
Winnssboro	1,245,436	67,431	34,622	-	196,111	298,164	37,675	-	-	778	38,453	211,878	29,912	241,790
Wisner	98,473	5,332	2,737	-	37,064	45,133	2,979	-	-	-	2,979	16,752	21,534	38,286
Woodworth	1,088,608	58,940	30,263	-	43,057	132,260	32,931	-	-	25,314	58,245	185,198	10,976	196,174
Youngsville	5,005,364	271,004	139,146	-	493,893	904,043	151,414	-	-	-	151,414	851,529	403,937	1,255,466
Zachary	6,718,412	363,753	186,767	-	116,563	667,083	203,234	-	-	-	203,234	1,142,958	49,978	1,192,936
Zwolle	441,193	23,887	12,265	-	193,175	229,327	13,346	-	-	160,967	174,313	75,057	92,936	167,993
Total	\$ 905,995,873	\$ 49,053,035	\$ 25,186,069	\$ -	\$ 37,888,618	\$ 112,127,722	\$ 27,406,643	\$ -	\$ -	\$ 37,888,618	\$ 65,295,261	\$ 154,130,958	\$ -	\$ 154,130,958

See accompanying notes.

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2024

The Municipal Police Employees' Retirement System (System) is a cost-sharing, multiple-employer defined benefit pension plan established by Act 189 of 1973 to provide retirement, disability, and survivor benefits to municipal police officers in Louisiana.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The Municipal Police Employees' Retirement System prepares its employer pension schedules in accordance with Governmental Accounting Statement No. 68 – *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. GASB Statement No. 68 established 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 of resources, deferred outflows of resources, pension expense, and amortization periods for deferred inflows of resources and deferred outflows of resources.

Basis of Accounting:

The System's employer pension schedules were prepared using the accrual basis of accounting. Employer contributions, for which the employer allocations are based, are recognized in the period in which the employee is compensated for services performed.

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 a deferred inflow on the schedule of pension amounts. The remaining categories of deferred outflows and deferred inflows were not presented on a net basis.

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

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Plan Fiduciary Net Position: (Continued)

of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily related 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 Municipal Police Employees' Retirement System is the administrator of a cost-sharing multiple-employer plan. Membership in the System is mandatory for any full-time police officer employed by a municipality of the State of Louisiana and engaged in law enforcement, empowered to make arrests, provided he or she does not have to pay social security and providing he or she meets the statutory criteria. Membership is also mandatory for all individuals, in a position as defined in the municipal fire and police civil service system, who are employed on a full-time basis by a police department of any municipality of this state, are under the direction of a chief of police, and are paid from the budget of the applicable police department. The projections 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 benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

Benefit provisions are authorized within Act 189 of 1973 and amended by LRS 11:2211-11:2233. The following is a brief 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.

Membership Prior to January 1, 2013:

A member is eligible for regular retirement after he has been a member of the System and has 25 years of creditable service at any age or has 20 years of creditable service and is age 50 or has 12 years creditable service and is age 55. A member is eligible for early retirement after he has been a member of the System for 20 years of creditable service at any age with an actuarially reduced benefit.

Benefit rates are $3\frac{1}{3}\%$ of average final compensation (average monthly earnings during the highest 36 consecutive months or joined months if service was interrupted) per number of years of creditable service not to exceed 100% of final salary.

Upon the death of an active contributing member, or disability retiree, the plan provides for surviving spouses and minor children. Under certain conditions outlined in the statutes, the benefits range from 40% to 60% of the member's average final compensation for the surviving spouse. In addition, each child under age 18 receives benefits equal to 10% of the member's average final compensation or \$200 per month, whichever is greater.

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2024

2. PLAN DESCRIPTION: (Continued)

Membership Commencing January 1, 2013:

Member eligibility for regular retirement, early retirement, disability and survivor benefits are based on Hazardous Duty and Non-Hazardous Duty sub plans. Under the Hazardous Duty sub plan, a member is eligible for regular retirement after he has been a member of the System and has 25 years of creditable service at any age or has 12 years of creditable service at age 55. Under the Non-Hazardous Duty sub plan, a member is eligible for regular retirement after he has been a member of the System and has 30 years of creditable service at any age, 25 years of creditable service at age 55, or 10 years of creditable service at age 60. Under both sub plans, a member is eligible for early retirement after he has been a member of the System for 20 years of creditable service at any age, with an actuarially reduced benefit from age 55.

Under the Hazardous and Non-Hazardous Duty sub plans, the benefit rates are 3% (generally) and 2½%, respectively, of average final compensation (average monthly earnings during the highest 60 consecutive months or joined months if service was interrupted) per number of years of creditable service not to exceed 100% of final salary.

Upon death of an active contributing member, or disability retiree, the plan provides for surviving spouses and minor children. Under certain conditions outlined in the statutes, the benefits range from 25% to 55% of the member's average final compensation for the surviving spouse. In addition, each child under age 18 receives 10% of average final compensation or \$200 per month whichever is greater. If deceased member had less than 10 years of service, beneficiary will receive a refund of employee contributions only.

Cost-of-Living Adjustments:

The Board of Trustees is authorized to provide annual cost-of-living adjustments computed on the amount of the current regular retirement, disability, beneficiary, or survivor's benefit, not to exceed 3% in any given year. The Board is authorized to provide an additional 2% COLA, computed on the member's original benefit, to all regular retirees, disability, survivors, and beneficiaries who are 65 years of age or older on the cut-off date which determines eligibility.

No regular retiree, survivor or beneficiary shall be eligible to receive a cost-of-living adjustment until benefits have been received at least one full fiscal year and the payment of such COLA, when authorized, shall not be effective until the lapse of at least one-half of the fiscal year. Members who elect early retirement are not eligible for a cost-of-living adjustment until they reach regular retirement age.

Under Act 170 of the 2013 Regular Session of the Legislature, the Board of Trustees may not take action to authorize a COLA during any calendar year prior to the end of the legislative session for that year, during the first six months of any year, or in any calendar year in which the legislature has granted a COLA unless the legislation granting such COLA specifically allows the Board to also take COLA action.

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2024

2. PLAN DESCRIPTION: (Continued)

Cost-of-Living Adjustments: (Continued)

Pursuant to R.S. 11:2225.5, the Board of Trustees may provide a nonrecurring lump sum payment (subject to frequency limitations) or permanent benefit increase only from funds set aside in the System's funding deposit account. The funding deposit account may be credited with up to 0.85% of plan payroll in any year in which the Board of Trustees elects to require that employers contribute an amount in excess of the rate determined under R.S. 11:103. In such years as the Board sets the employer contribution rate above the rate determined under R.S. 11:103 (the minimum net direct actuarially determined employer contribution rate) for the purpose of funding additional benefits for retirees, survivors, and beneficiaries, a contribution to the funding deposit account will be determined within the system's actuarial valuation. The funds in the account shall earn interest annually at the board approved valuation interest rate.

Deferred Retirement Option Plan:

A member is eligible to elect to enter the deferred retirement option plan (DROP) when he is eligible for regular retirement based on the members' sub plan participation. At the entry date into the DROP, the employee and employer contributions cease. The amount to be deposited into the DROP account is equal to the benefit computed under the retirement plan elected by the participant at date of application. The duration of participation in the DROP is 36 months or less. For those employees who enter DROP after June 30, 2024, participation in the DROP is 60 months or less. If employment is terminated after the DROP period, the participant may receive his benefits by lump sum payment or a true annuity. If employment is not terminated, active contributing membership into the System shall resume and upon later termination, he shall receive additional retirement benefit based on the additional service. For those eligible to enter DROP prior to January 1, 2004, DROP accounts shall earn interest subsequent to the termination of DROP participation at a rate of half of one percentage point below the percentage rate of return of the System's investment portfolio as certified by the actuary on an annual basis but will never lose money.

For those eligible to enter DROP subsequent to January 1, 2004 but before July 1, 2019, an irrevocable election is made to earn interest based on the System's investment portfolio return or a money market investment return. This could result in a negative earnings rate being applied to the account. If the member elects a money market investment return, the funds are transferred to a government money market account and earn interest at the money market rate. If the member elects a money market investment account the funds are transferred to a government money market account. Pursuant to Act 78 of the 2019 Regular Session of the Louisiana Legislature, DROP members can self-direct their DROP funds. For those members who elected to self-direct their DROP funds the System transferred lump sum distributions to the stable value fund of Empower Retirement. Empower Retirement acts as an agent of the System to allow participants to self-direct the investment of their lump sum balances. Participants can irrevocably elect to participate in the self-directed portion of the program. If they do so, they can invest in Vanguard Lifestrategy Funds through Empower Retirement.

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2024

2. PLAN DESCRIPTION: (Continued)

Initial Benefit Option Plan:

In 1999, the State Legislature authorized the System to establish an Initial Benefit Option program. Initial Benefit Option is available to members who are eligible for regular retirement and have not participated in DROP. The Initial Benefit Option program provides both a one-time single sum payment of up to 36 months of regular monthly retirement benefit, plus a reduced monthly retirement benefit for life. Interest is computed on the balance based on same criteria as DROP.

Statutes should be read for more detail on eligibility and benefit provisions.

3. EMPLOYER CONTRIBUTIONS:

Contributions for all members are actuarially determined as required by state law but cannot be less than 9% of the employees' earnable compensation excluding overtime but including state supplemental pay.

For the year ended June 30, 2024, employee and employer contribution rates were as follows:

	Contribution Rates		
	<u>Employee</u>	<u>Employer</u>	<u>Total</u>
Members hired prior to 1/1/2013	10.000%	33.925%	43.925%
Hazardous Duty Members hired after 1/1/2013	10.000%	33.925%	43.925%
Non Hazardous Duty Members hired after 1/1/2013	8.000%	33.925%	41.925%
Members whose earnable compensation is less than the poverty guidelines	7.500%	36.425%	43.925%

Non-Employer Contributions:

The System also receives insurance premium tax monies, which is considered support from a non-contributing entity. This tax is allocated by the state treasurer each year based on an actuarial study. Non-employer contributions were recognized as revenue during the year ended June 30, 2024, 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 percentages for each participating employer. The historical employer contributions are used to determine the proportionate relationship of each employer to all employers of the Municipal Police Employees' 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 pension amounts.

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2024

4. SCHEDULE OF EMPLOYER ALLOCATIONS: (Continued)

The allocation method used in determining each employer's proportion was based on each employer's contributions to the System during the year ended June 30, 2024, as compared to the total of all employers' contributions to the System during the year ended June 30, 2024.

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 various categories of deferred outflows of resources, the various categories of deferred inflows of resources, and the various categories of pension expense. The schedule of pension amounts by employer was prepared using the allocations included in the schedule of employer allocations.

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.

The components of the net pension liability of the System's employers as of June 30, 2024, are as follows:

Total Pension Liability	\$ 3,750,021,042
Plan Fiduciary Net Position	<u>2,844,025,169</u>
 Total Collective Net Pension Liability	 <u><u>\$ 905,995,873</u></u>

The actuarial assumptions used in the June 30, 2024 valuation were based on the assumptions used in the June 30, 2024, actuarial funding valuation and were based on the results of an actuarial experience study for the period of July 1, 2014 through June 30, 2019. In cases where benefit structures were changed after the study period, assumptions were based on estimates of future experience.

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2024, are as follows:

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal Cost
Investment Rate of Return	6.750%, net of investment expense

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2024

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

Expected Remaining Service lives	2024 – 4 years 2023 – 4 years 2022 – 4 years 2021 – 4 years	
Inflation Rate	2.50%	
Salary increases, including inflation and merit	<u>Years of Service</u> 1 – 2 Above 2	<u>Salary Growth Rate</u> 12.30% 4.70%
Mortality	<p>For annuitants and beneficiaries, the Pub-2010 Public Retirement Plan Mortality Table for Safety Below-Median Healthy Retirees multiplied by 115% for males and 125% for females, each with full generational projection using the MP2019 scale was used.</p> <p>For disabled lives, the Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 105% for males and 115% for females, each with full generational projection using the MP2019 scale was used.</p> <p>For employees, the Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 115% for males and 125% for females, each with full generational projection using the MP2019 scale was used.</p>	
Cost-of-Living Adjustments	<p>The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.</p>	

The mortality rate assumption used was set based upon an experience study for the period of July 1, 2014 through June 30, 2019. A change was made to full generational mortality which combines the use of a base mortality table with appropriate mortality improvement scales. In order to set the base mortality table, actual plan mortality experience was assigned a credibility weighting and combined with a standard table to produce current levels of mortality.

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2024

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

The forecasted long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates 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 target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification. The resulting forecasted long-term rate of return is 7.86% for the year ended June 30, 2024.

Best estimates of the arithmetic rates of return for each major asset class included in the System's target allocation as of June 30, 2024, are summarized in the following table:

	June 30, 2024	
<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
Equity	52.00%	3.14%
Fixed Income	34.00%	1.07%
Alternative	14.00%	1.03%
Totals	100.00%	5.24%
Inflation		2.62%
Expected Arithmetic Return		7.86%

The discount rate used to measure the total pension liability was 6.750%. 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 6.750%, 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, 5.750%, or one percentage point higher, 7.750%, than the current rate as of June 30, 2024.

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2024

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

	Changes in Discount Rate		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	5.750%	6.750%	7.750%
Net Pension Liability	\$ 1,345,834,495	\$ 905,995,873	\$ 538,816,087

8. CHANGE IN NET PENSION LIABILITY:

The changes in the net pension liability for the year ended June 30, 2024, were recognized in the current reporting period as pension expense except as follows:

Differences between Expected and Actual Experience:

The differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized as pension expense (benefit) 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 and deferred outflows of resources as of June 30, 2024, as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2024	
				Deferred Outflows	Deferred Inflows
2024	\$ -	\$ 36,542,191	\$ (9,135,548)	\$ -	\$ 27,406,643
2023	71,058,874	-	23,686,292	47,372,582	-
2022	3,360,907	-	1,680,454	1,680,453	-
2021	-	442,855	(442,855)	-	-
			Totals	\$ 49,053,035	\$ 27,406,643

Differences between Projected and Actual Investment Earnings:

The differences between projected and actual investment earnings on pension plan investments were recognized in pension expense (benefit) using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a net deferred outflow of resources as of June 30, 2024, as follows:

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2024

8. CHANGE IN NET PENSION LIABILITY: (Continued)

Differences between Projected and Actual Investment Earnings: (Continued)

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2024		
				Deferred Outflows	Deferred Inflows	Net Deferred Outflows
2024	\$ -	\$ 79,382,791	\$(15,876,558)	\$ -	\$ 63,506,233	\$ (63,506,233)
2023	-	22,674,080	(5,668,520)	-	17,005,560	(17,005,560)
2022	287,171,615	-	95,723,871	191,447,744	-	191,447,744
2021	-	171,499,764	(85,749,882)	-	85,749,882	(85,749,882)
2020	21,057,293	-	21,057,293	-	-	-
			Totals	<u>\$ 191,447,744</u>	<u>\$ 166,261,675</u>	<u>\$ 25,186,069</u>

Changes of Assumptions or Other Inputs:

The changes of assumptions about future economic or demographic factors were recognized in pension expense (benefit) 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 no deferred inflows of resources and no deferred outflows of resources as of June 30, 2024, as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2024	
				Deferred Outflows	Deferred Inflows
2024	\$ -	\$ -	\$ -	\$ -	\$ -
2023	-	-	-	-	-
2022	-	-	-	-	-
2021	17,629,709	-	17,629,709	-	-
			Totals	<u>\$ -</u>	<u>\$ -</u>

Changes in Proportion:

Changes in the employer's 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 employer's pension expense (benefit) 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 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, 2024.

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2024

9. CONTRIBUTIONS – PROPORTIONATE SHARE:

Differences between contributions remitted to the System and the employer's proportionate share are recognized in pension expense (benefit) 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 or deferred 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. RETIREMENT SYSTEM AUDIT REPORT:

The Municipal Police Employees' Retirement System issued a stand-alone audit report on its financial statements for the year ended June 30, 2024. Access to the audit report can be found on the System's website: www.lampers.org or on the Office of Louisiana Legislative Auditor's official website: www.la.gov.

11. 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.

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

Employer	Employer Contributions	Non-Employer Contributions
Abbeville	\$ 509,390	\$ 110,609
Acadia Sheriff	66,761	14,496
Addis	230,723	50,099
Albany	2,172	472
Alexandria	2,556,082	555,028
Amite	203,681	44,227
Arcadia	94,155	20,445
Arnaudville	116,716	25,344
Baker	523,277	113,624
Baldwin	20,313	4,411
Ball	151,392	32,873
Basile	34,696	7,534
Baskin	51,223	11,123
Bastrop	207,517	45,060
Baton Rouge	16,003,001	3,474,893
Benton	134,227	29,146
Bernice	5,921	1,286
Berwick	231,741	50,320
Blanchard	118,984	25,836
Bogalusa	947,797	205,805
Bossier City	3,708,941	805,360
Boyce	62,950	13,669
Breaux Bridge	229,887	49,918
Broussard	415,484	90,218
Brusly	158,925	34,509
Bunkie	112,225	24,369
Campti	5,097	1,107
Carencro	669,402	145,354
Central	1,128	245
Church Point	14,795	3,213
Clinton	25,977	5,641
Colfax	18,983	4,122
Cotton Valley	10,023	2,176
Coushatta	96,212	20,891
Covington	926,119	201,098
Creola	80,534	17,487
Crowley	600,535	130,400
Cullen	9,951	2,161
Delcambre	5,790	1,257
Delhi	62,985	13,677
Denham Springs	629,822	136,760
Dequincy	158,562	34,430
Deridder	565,759	122,849
Dixie Inn	32,411	7,038
Dodson	12,233	2,656
Dry Prong	34,706	7,536
Duson	90,707	19,696
Elizabeth	25,759	5,593

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

Employer	Employer Contributions	Non-Employer Contributions
Elton	\$ 31,204	\$ 6,776
Erath	91,969	19,970
Eunice	455,116	98,824
Evergreen	2,242	487
Farmerville	56,308	12,227
Fenton	20,767	4,509
Ferriday	128,486	27,899
Florien	17,112	3,716
Folsom	47,083	10,224
Fordoche	7,638	1,658
Forest Hill	24,717	5,367
Franklin	230,979	50,155
Franklinton	293,701	63,774
French Settlement	12,837	2,787
Gibbsland	24,394	5,297
Golden Meadow	58,244	12,647
Gonzales	1,222,812	265,522
Gramercy	272,526	59,176
Grand Isle	83,293	18,086
Grayson	1,630	354
Greensburg	35,753	7,763
Greenwood	152,044	33,015
Gretna	1,906,720	414,025
Grosse Tete	16,719	3,630
Gueydan	59,549	12,931
Hammond	2,288,737	496,976
Harahan	357,696	77,670
Haughton	176,453	38,315
Haynesville	96,233	20,896
Hodge	2,248	488
Homer	64,896	14,091
Houma	1,848,594	401,404
Independence	112,673	24,466
Iota	69	15
Iowa	209,346	45,457
Jackson	49,470	10,742
Jeanerette	83,025	18,028
Jena	65,963	14,323
Jennings	384,458	83,481
Jonesboro	98,403	21,367
Kaplan	62,608	13,595
Kenner	3,459,736	751,247
Kentwood	51,756	11,238
Kinder	132,990	28,877
Krotz Springs	75,297	16,350
Lafayette	6,949,017	1,508,910
Lake Arthur	10,920	2,371
Lake Charles	3,314,509	719,713

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

Employer	Employer Contributions	Non-Employer Contributions
Lake Providence	\$ 11,076	\$ 2,405
Lecompte	991	215
Leesville	335,109	72,766
Leonville	25,254	5,484
Livingston	104,154	22,616
Livonia	136,685	29,680
Lockport	84,640	18,379
Lutcher	60,922	13,229
Madisonville	14,774	3,208
Mamou	52,687	11,440
Mandeville	1,249,540	271,325
Mansfield	229,641	49,864
Mansura	40,306	8,752
Many	144,154	31,302
Maringouin	37,304	8,100
Marksville	34,208	7,428
Maurice	118,801	25,796
Mcrary	15,061	3,270
Mer Rouge	22,345	4,852
Merryville	47,215	10,252
Minden	613,131	133,135
Monroe	2,943,209	639,089
Montpelier	1,291	280
Moreauville	32,402	7,036
Morgan City	677,551	147,124
Natchitoches	922,931	200,405
New Iberia	1,088,426	236,341
New Llano	79,388	17,238
New Orleans	26,530,929	5,760,932
New Roads	149,295	32,418
Newellton	20,360	4,421
Oak Grove	98,460	21,380
Oakdale	114,590	24,882
Oberlin	62,847	13,647
Olla	27,151	5,896
Opelousas	827,750	179,738
Parks	15,653	3,399
Patterson	193,658	42,051
Pearl River	98,873	21,469
Pine Prairie	20,675	4,489
Pineville	1,139,383	247,406
Plain Dealing	38,379	8,334
Plaquemine	468,702	101,774
Pollock	42,540	9,237
Ponchatoula	593,754	128,928
Port Allen	331,431	71,967
Port Barre	61,819	13,423
Port Vincent	59,775	12,979

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

Employer	Employer Contributions	Non-Employer Contributions
Rayne	\$ 371,231	\$ 80,609
Rayville	123,700	26,860
Richwood	59,050	12,822
Ringgold	51,298	11,139
Rosepine	60,750	13,191
Ruston	750,448	162,952
Sarepta	17,812	3,868
Scott	551,545	119,763
Shreveport	10,861,138	2,358,389
Slaughter	26,630	5,782
Slidell	2,025,852	439,894
Springfield	5,337	1,159
Springhill	223,656	48,565
St. Francisville	59,310	12,879
St. Gabriel	330,804	71,831
St. Martinville	98,279	21,340
Sterlington	448	97
Sulphur	1,048,667	227,708
Sun	10,534	2,287
Sunset	33,330	7,237
Tallulah	40,560	8,807
Tangipahoa	10,194	2,214
Thibodaux	1,271,910	276,183
Tickfaw	13,348	2,898
Tullos	3,398	738
Turkey Creek	35,149	7,632
Vidalia	268,298	58,258
Ville Platte	146,502	31,812
Vinton	232,647	50,517
Vivian	190	41
Walker	354,694	77,018
Washington	41,494	9,010
Welsh	66,434	14,425
West Monroe	1,231,969	267,510
Westlake	310,416	67,404
Westwego	702,578	152,558
White Castle	117,776	25,574
Winnfield	159,968	34,735
Winnsboro	164,672	35,757
Wisner	13,020	2,827
Woodworth	143,936	31,254
Youngsville	661,812	143,706
Zachary	888,312	192,888
Zwolle	58,335	12,667
Total	<u>\$ 119,791,262</u>	<u>\$ 26,011,486</u>

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2024

Employer	Net Pension Liability	
	1% Decrease	1% Increase
Abbeville	\$ 5,722,905	\$ 2,291,213
Acadia Sheriff	750,047	300,288
Addis	2,592,131	1,037,781
Albany	24,400	9,769
Alexandria	28,717,147	11,497,150
Amite	2,288,322	916,149
Arcadia	1,057,812	423,504
Arnaudville	1,311,287	524,985
Baker	5,878,928	2,353,678
Baldwin	228,213	91,367
Ball	1,700,866	680,956
Basile	389,808	156,063
Baskin	575,479	230,398
Bastrop	2,331,416	933,402
Baton Rouge	179,790,999	71,980,829
Benton	1,508,021	603,749
Bernice	66,525	26,634
Berwick	2,603,571	1,042,361
Blanchard	1,336,764	535,184
Bogalusa	10,648,337	4,263,151
Bossier City	41,669,324	16,682,662
Boyce	707,236	283,148
Breaux Bridge	2,582,737	1,034,020
Broussard	4,667,892	1,868,830
Brusly	1,785,492	714,837
Bunkie	1,260,832	504,784
Campti	57,265	22,927
Carencro	7,520,617	3,010,942
Central	12,678	5,076
Church Point	166,224	66,549
Clinton	291,844	116,842
Colfax	213,274	85,386
Cotton Valley	112,606	45,083
Coushatta	1,080,920	432,756
Covington	10,404,795	4,165,646
Creola	904,791	362,241
Crowley	6,746,911	2,701,182
Cullen	111,798	44,759
Delcambre	65,044	26,041
Delhi	707,626	283,304
Denham Springs	7,075,940	2,832,912
Dequincy	1,781,414	713,204
Deridder	6,356,201	2,544,758
Dixie Inn	364,129	145,782
Dodson	137,437	55,024
Dry Prong	389,915	156,106
Duson	1,019,079	407,997
Elizabeth	289,395	115,862

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2024

Employer	Net Pension Liability	
	1% Decrease	1% Increase
Elton	\$ 350,576	\$ 140,356
Erath	1,033,251	413,671
Eunice	5,113,148	2,047,092
Evergreen	25,194	10,087
Farmerville	632,610	253,271
Fenton	233,314	93,409
Ferriday	1,443,515	577,923
Florien	192,252	76,970
Folsom	528,967	211,776
Fordoche	85,810	34,355
Forest Hill	277,686	111,174
Franklin	2,595,011	1,038,934
Franklinton	3,299,677	1,321,053
French Settlement	144,220	57,740
Gibsland	274,066	109,725
Golden Meadow	654,358	261,978
Gonzales	13,738,090	5,500,159
Gramercy	3,061,787	1,225,812
Grand Isle	935,786	374,650
Grayson	18,317	7,333
Greensburg	401,678	160,815
Greenwood	1,708,187	683,887
Gretna	21,421,675	8,576,346
Grosse Tete	187,838	75,203
Gueydan	669,028	267,851
Hammond	25,713,568	10,294,642
Harahan	4,018,648	1,608,899
Haughton	1,982,414	793,676
Haynesville	1,081,163	432,853
Hodge	25,261	10,114
Homer	729,092	291,898
Houma	20,768,635	8,314,897
Independence	1,265,865	506,800
Iota	781	313
Iowa	2,351,967	941,630
Jackson	555,789	222,515
Jeanerette	932,771	373,443
Jena	741,084	296,699
Jennings	4,319,321	1,729,276
Jonesboro	1,105,536	442,610
Kaplan	703,387	281,607
Kenner	38,869,544	15,561,747
Kentwood	581,468	232,795
Kinder	1,494,119	598,183
Krotz Springs	845,951	338,684
Lafayette	78,071,025	31,256,387
Lake Arthur	122,686	49,118
Lake Charles	37,237,948	14,908,524

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2024

Employer	Net Pension Liability	
	1% Decrease	1% Increase
Lake Providence	\$ 124,436	\$ 49,819
Lecompte	11,130	4,456
Leesville	3,764,891	1,507,306
Leonville	283,729	113,593
Livingston	1,170,149	468,479
Livonia	1,535,638	614,805
Lockport	950,913	380,706
Lutcher	684,451	274,026
Madisonville	165,982	66,452
Mamou	591,925	236,982
Mandeville	14,038,373	5,620,380
Mansfield	2,579,978	1,032,916
Mansura	452,833	181,295
Many	1,619,550	648,401
Maringouin	419,106	167,793
Marksville	384,316	153,864
Maurice	1,334,704	534,360
Mcnary	169,212	67,745
Mer Rouge	251,039	100,505
Merryville	530,447	212,369
Minden	6,888,425	2,757,839
Monroe	33,066,454	13,238,431
Montpelier	14,508	5,808
Moreauville	364,035	145,744
Morgan City	7,612,174	3,047,598
Natchitoches	10,368,968	4,151,303
New Iberia	12,228,279	4,895,694
New Llano	891,911	357,084
New Orleans	298,070,471	119,334,999
New Roads	1,677,300	671,521
Newellton	228,738	91,577
Oak Grove	1,106,182	442,869
Oakdale	1,287,398	515,421
Oberlin	706,079	282,684
Olla	305,033	122,123
Opelousas	9,299,636	3,723,187
Parks	175,860	70,407
Patterson	2,175,716	871,066
Pearl River	1,110,825	444,728
Pine Prairie	232,278	92,994
Pineville	12,800,770	5,124,895
Plain Dealing	431,178	172,626
Plaquemine	5,265,793	2,108,204
Pollock	477,933	191,344
Ponchatoula	6,670,723	2,670,680
Port Allen	3,723,574	1,490,764
Port Barre	694,531	278,061
Port Vincent	671,558	268,864

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2024

Employer	Net Pension Liability	
	1% Decrease	1% Increase
Rayne	\$ 4,170,714	\$ 1,669,780
Rayville	1,389,749	556,398
Richwood	663,416	265,604
Ringgold	576,327	230,737
Rosepine	682,513	273,250
Ruston	8,431,155	3,375,483
Sarepta	200,112	80,117
Scott	6,196,518	2,480,828
Shreveport	122,023,045	48,852,946
Slaughter	299,179	119,779
Slidell	22,760,107	9,112,199
Springfield	59,957	24,004
Springhill	2,512,740	1,005,997
St. Francisville	666,336	266,773
St. Gabriel	3,716,522	1,487,941
St. Martinville	1,104,150	442,055
Sterlington	5,033	2,015
Sulphur	11,781,597	4,716,861
Sun	118,353	47,383
Sunset	374,452	149,915
Tallulah	455,686	182,438
Tangipahoa	114,531	45,853
Thibodaux	14,289,694	5,720,998
Tickfaw	149,966	60,040
Tullos	38,181	15,286
Turkey Creek	394,895	158,099
Vidalia	3,014,279	1,206,792
Ville Platte	1,645,929	658,961
Vinton	2,613,745	1,046,435
Vivian	2,140	857
Walker	3,984,922	1,595,397
Washington	466,184	186,641
Welsh	746,373	298,817
West Monroe	13,840,966	5,541,346
Westlake	3,487,474	1,396,240
Westwego	7,893,346	3,160,167
White Castle	1,323,198	529,753
Winnfield	1,797,214	719,530
Winnsboro	1,850,065	740,689
Wisner	146,279	58,564
Woodworth	1,617,101	647,420
Youngsville	7,435,345	2,976,803
Zachary	9,980,036	3,995,591
Zwolle	655,381	262,387
Total	\$ <u>1,345,834,495</u>	\$ <u>538,816,087</u>

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION
JUNE 30, 2025 TO JUNE 30, 2028

Employer	June 30, 2025	June 30, 2026	June 30, 2027	June 30, 2028	Total
Abbeville	\$ (8,361)	\$ 417,340	\$ (9,879)	\$ (67,512)	\$ 331,588
Acadia Sheriff	(2,850)	42,473	(17,737)	(8,849)	13,037
Addis	82,596	248,145	(46,142)	(30,578)	254,021
Albany	3,940	5,465	3,300	(287)	12,418
Alexandria	(123,258)	1,553,960	(849,852)	(338,771)	242,079
Amite	82,554	134,805	(30,772)	(26,995)	159,592
Arcadia	7,271	106,098	37,152	(12,480)	138,041
Arnaudville	135,235	205,767	34,333	(15,468)	359,867
Baker	(108,376)	320,046	(153,062)	(69,348)	(10,740)
Baldwin	8,639	22,725	(14,511)	(2,691)	14,162
Ball	29,765	119,403	(29,740)	(20,067)	99,361
Basile	62,577	86,927	43,566	(4,599)	188,471
Baskin	91,513	127,461	43,464	(6,790)	255,648
Bastrop	(85,958)	115,543	(62,519)	(27,503)	(60,437)
Baton Rouge	1,522,962	12,272,574	(4,508,450)	(2,120,960)	7,166,126
Benton	44,015	102,463	(19,348)	(17,791)	109,339
Bernice	10,190	14,346	(4,276)	(783)	19,477
Berwick	7,602	165,565	(75,357)	(30,716)	67,094
Blanchard	88,432	149,988	(14,736)	(15,772)	207,912
Bogalusa	273,948	935,655	(117,195)	(125,621)	966,787
Bossier City	(322,499)	2,365,885	(1,135,585)	(491,561)	416,240
Boyce	8,055	1,409	(119,457)	(8,344)	(118,337)
Breaux Bridge	34,177	267,509	38,232	(30,466)	309,452
Broussard	392,067	553,160	36,776	(55,067)	926,936
Brusly	(8,378)	120,307	2,966	(21,060)	93,835
Bunkie	164,730	243,723	26,489	(14,875)	420,067
Campti	9,092	12,669	3,979	(678)	25,062
Carencro	210,540	589,140	(122,441)	(88,721)	588,518
Central	2,048	2,840	1,715	(152)	6,451
Church Point	26,732	37,115	19,705	(1,963)	81,589
Clinton	12,858	17,619	(11,167)	(3,443)	15,867
Colfax	23,037	11,441	(6,198)	(2,517)	25,763
Cotton Valley	17,860	24,894	7,394	(1,328)	48,820
Cottonport	(55)	(741)	-	-	(796)
Coushatta	74,529	164,769	47,767	(12,756)	274,309
Covington	477,918	912,508	(130,262)	(122,743)	1,137,421
Creola	144,335	200,854	79,245	(10,677)	413,757
Crowley	112,374	537,670	77,591	(79,593)	648,042
Cullen	17,656	24,640	5,492	(1,323)	46,465
Delcambre	9,671	8,978	(2,030)	(769)	15,850
Delhi	55,110	98,107	(1,068)	(8,349)	143,800
Denham Springs	30,490	461,915	(141,447)	(83,473)	267,485
Dequincy	(694)	122,733	(26,054)	(21,017)	74,968
Deridder	93,636	403,421	(115,636)	(74,982)	306,439
Dixie Inn	5,658	23,169	(8,929)	(4,296)	15,602
Dodson	21,314	29,899	(2,588)	(1,623)	47,002
Dry Prong	61,858	86,215	25,946	(4,601)	169,418
Duson	59,631	82,253	(3,588)	(12,027)	126,269
Elizabeth	46,741	64,819	39,142	(3,415)	147,287
Elton	56,623	78,522	47,417	(4,137)	178,425

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION
JUNE 30, 2025 TO JUNE 30, 2028

Employer	June 30, 2025	June 30, 2026	June 30, 2027	June 30, 2028	Total
Erath	\$ 164,715	\$ 229,258	\$ 87,819	\$ (12,188)	\$ 469,604
Eunice	46,174	427,033	55,912	(60,319)	468,800
Evergreen	4,069	5,643	3,408	(298)	12,822
Farmerville	68,916	97,473	20,870	(7,466)	179,793
Fenton	37,683	52,257	31,556	(2,751)	118,745
Ferriday	228,787	323,317	195,240	(17,028)	730,316
Florien	4,176	(6,168)	(26,271)	(2,265)	(30,528)
Folsom	(27,668)	14,123	(25,751)	(6,238)	(45,534)
Fordoche	13,580	18,940	4,925	(1,009)	36,436
Forest Hill	44,850	62,196	37,558	(3,276)	141,328
Franklin	142,528	217,538	4,772	(30,615)	334,223
Franklinton	(71,301)	46,115	(177,860)	(38,926)	(241,972)
French Settlement	(13,788)	(30,366)	(8,719)	(1,701)	(54,574)
Georgetown	(18,504)	(18,613)	-	-	(37,117)
Gibbsland	44,265	61,385	37,068	(3,233)	139,485
Gilbert	(129)	(129)	(3,069)	-	(3,327)
Golden Meadow	(13,343)	11,911	(50,752)	(7,722)	(59,906)
Gonzales	28,080	840,560	(245,745)	(162,063)	460,832
Gramercy	303,975	492,120	215,533	(36,120)	975,508
Grand Isle	146,082	204,537	5,362	(11,041)	344,940
Grayson	2,958	4,103	2,477	(215)	9,323
Greensburg	64,212	89,303	38,430	(4,737)	187,208
Greenwood	(29,058)	58,318	(65,525)	(20,154)	(56,419)
Gretna	(151,645)	1,411,092	(647,357)	(252,705)	359,385
Grosse Tete	(2,989)	9,094	(5,424)	(2,218)	(1,537)
Gueydan	103,150	131,855	(1,830)	(7,897)	225,278
Hammond	997,406	2,595,942	(548,448)	(303,340)	2,741,560
Harahan	(52,527)	298,711	(134,020)	(47,404)	64,760
Haughton	(29,694)	93,724	(61,021)	(23,385)	(20,376)
Haynesville	2,493	66,022	(46,305)	(12,757)	9,453
Hodge	(6,390)	(38,655)	(7,417)	(295)	(52,757)
Homer	(47,241)	29,644	(23,039)	(8,597)	(49,233)
Houma	146,389	1,388,917	(463,949)	(245,008)	826,349
Independence	37,931	108,173	(6,655)	(14,934)	124,515
Iota	2	50	(2,871)	(9)	(2,828)
Iowa	138,918	261,556	8,826	(27,748)	381,552
Jackson	29,982	84,031	748	(6,556)	108,205
Jeanerette	(23,304)	44,861	(23,387)	(11,001)	(12,831)
Jena	(7,264)	43,822	(19,036)	(8,741)	8,781
Jennings	71,815	369,157	(66,666)	(50,956)	323,350
Jonesboro	20,281	69,090	(20,410)	(13,041)	55,920
Junction City	(67)	(67)	(1,608)	-	(1,742)
Kaplan	64,551	107,599	29,293	(8,298)	193,145
Kenner	949,134	3,599,822	81,923	(458,540)	4,172,339
Kentwood	31,053	71,468	7,991	(6,855)	103,657
Kinder	36,020	111,505	(26,146)	(17,629)	103,750
Krotz Springs	136,631	189,475	114,417	(9,979)	430,544
Lafayette	(156,767)	4,865,765	(1,896,137)	(920,985)	1,891,876
Lake Arthur	18,794	26,458	(7,879)	(1,446)	35,927
Lake Charles	(305,961)	2,052,201	(972,540)	(439,287)	334,413

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION
JUNE 30, 2025 TO JUNE 30, 2028

Employer	June 30, 2025	June 30, 2026	June 30, 2027	June 30, 2028	Total
Lake Providence	\$ 20,098	\$ 27,871	\$ 16,830	\$ (1,468)	\$ 63,331
Lecompte	1,798	2,493	1,505	(132)	5,664
Leesville	31,899	164,552	(149,946)	(44,414)	2,091
Leonville	5,298	5,071	(21,934)	(3,352)	(14,917)
Livingston	35,282	80,791	(22,979)	(13,805)	79,289
Livonia	55,003	83,000	(35,984)	(18,113)	83,906
Lockport	988	51,886	(29,468)	(11,216)	12,190
Lutcher	72,807	85,767	(2,130)	(8,077)	148,367
Madisonville	(23,699)	(3,262)	(3,482)	(1,957)	(32,400)
Mamou	79,634	129,559	7,719	(6,983)	209,929
Mandeville	331,676	838,218	(837,328)	(165,609)	166,957
Mansfield	35,308	102,111	(114,724)	(30,434)	(7,739)
Mansura	49,801	34,577	(10,002)	(5,345)	69,031
Many	75,173	131,916	(3,980)	(19,107)	184,002
Maringouin	64,143	72,882	5,332	(4,947)	137,410
Marion	(77)	(77)	(1,844)	-	(1,998)
Marksville	29,889	42,317	(9,010)	(4,537)	58,659
Maurice	65,557	117,721	2,494	(15,748)	170,024
Mcrary	26,017	36,587	(8,558)	(1,996)	52,050
Mer Rouge	11,848	23,951	(22,989)	(2,963)	9,847
Merryville	84,236	117,371	37,286	(6,260)	232,633
Minden	281,166	710,263	(24,612)	(81,260)	885,557
Monroe	147,298	2,117,745	(602,316)	(390,076)	1,272,651
Montpelier	2,343	3,250	1,962	(170)	7,385
Moreauville	52,873	39,073	(22,166)	(4,295)	65,485
Morgan City	63,355	584,349	(56,247)	(89,802)	501,655
Natchitoches	(84,120)	673,647	(100,762)	(122,318)	366,447
New Iberia	72,147	904,361	(207,108)	(144,251)	625,149
New Llano	87,520	134,260	(5,379)	(10,524)	205,877
New Orleans	(6,295,563)	15,569,690	(10,707,624)	(3,516,173)	(4,949,670)
New Roads	(81,014)	72,048	(91,825)	(19,787)	(120,578)
Newellton	36,077	50,365	10,163	(2,699)	93,906
Oak Grove	16,592	97,371	(11,878)	(13,052)	89,033
Oakdale	48,027	96,861	(82,015)	(15,189)	47,684
Oberlin	74,933	68,249	(47,001)	(8,331)	87,850
Oil City	(75)	(75)	(1,793)	-	(1,943)
Olla	2,370	13,249	(12,287)	(3,598)	(266)
Opelousas	(341,321)	365,081	(337,599)	(109,706)	(423,545)
Parks	(5,225)	8,692	(6,626)	(2,071)	(5,230)
Patterson	107,076	291,875	11,659	(25,666)	384,944
Pearl River	179,412	248,802	150,243	(13,107)	565,350
Pine Prairie	(17,767)	6,299	(19,461)	(2,743)	(33,672)
Pineville	(201,167)	567,043	(233,502)	(151,007)	(18,633)
Plain Dealing	16,640	43,685	(299)	(5,092)	54,934
Plaquemine	208,975	524,137	(62,986)	(62,118)	608,008
Plaucheville	(146)	(146)	(3,498)	-	(3,790)
Pollock	17,968	49,653	(14,022)	(5,639)	47,960
Ponchatoula	281,428	559,343	(42,909)	(78,693)	719,169
Port Allen	50,249	222,905	(63,571)	(43,931)	165,652
Port Barre	108,934	135,395	48,931	(8,195)	285,065

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION
JUNE 30, 2025 TO JUNE 30, 2028

Employer	June 30, 2025	June 30, 2026	June 30, 2027	June 30, 2028	Total
Port Vincent	\$ 37,560	\$ 69,401	\$ (7,598)	\$ (7,922)	\$ 91,441
Rayne	(15,513)	254,469	(115,797)	(49,200)	73,959
Rayville	19,972	68,707	(42,853)	(16,395)	29,431
Reeves	(1,135)	(3,189)	(23,204)	-	(27,528)
Richwood	31,153	63,862	383	(7,828)	87,570
Ringgold	1,129	25,999	(10,183)	(6,801)	10,144
Rosepine	28,813	58,729	(4,683)	(8,053)	74,806
Ruston	26,851	415,500	(161,537)	(99,460)	181,354
Sarepta	28,323	21,603	(31,617)	(2,360)	15,949
Scott	43,076	368,955	(2,359)	(73,097)	336,575
Shreveport	(687,826)	6,775,357	(2,492,954)	(1,439,488)	2,155,089
Simsboro	(483)	(483)	(11,574)	-	(12,540)
Slaughter	32,010	7,841	(16,545)	(3,529)	19,777
Slidell	107,407	1,038,339	(498,321)	(268,499)	378,926
Springfield	9,684	13,429	8,109	(707)	30,515
Springhill	94,295	182,197	(56,346)	(29,642)	190,504
St. Francisville	3,042	56,712	10,893	(7,863)	62,784
St. Gabriel	17,456	301,228	(56,871)	(43,844)	217,969
St. Martinville	40,721	5,959	(57,452)	(13,025)	(23,797)
Sterlington	593	908	(4,586)	(62)	(3,147)
Sulphur	(300,144)	529,769	(266,614)	(138,986)	(175,975)
Sun	19,116	26,509	16,008	(1,397)	60,236
Sunset	20,418	40,035	(25,410)	(4,421)	30,622
Tallulah	21,913	42,889	22,482	(5,379)	81,905
Tangipahoa	17,844	24,998	(207)	(1,355)	41,280
Thibodaux	747,346	1,266,161	(209,625)	(168,575)	1,635,307
Tickfaw	3,188	12,209	(2,762)	(1,767)	10,868
Tullos	5,639	8,024	(7,489)	(452)	5,722
Turkey Creek	(13,446)	(11,009)	(43,048)	(4,662)	(72,165)
Urania	(236)	(236)	(5,652)	-	(6,124)
Vidalia	215,772	319,515	44,998	(35,558)	544,727
Ville Platte	(119,457)	17,833	(62,309)	(19,417)	(183,350)
Vinton	91,001	228,322	8,680	(30,834)	297,169
Vivian	337	471	77	(28)	857
Walker	(923)	259,323	(113,361)	(47,005)	98,034
Washington	28,830	59,196	(35,588)	(5,502)	46,936
Welsh	16,835	23,698	(34,374)	(8,808)	(2,649)
West Monroe	260,415	1,065,103	(199,524)	(163,280)	962,714
Westlake	106,665	368,886	27,822	(41,144)	462,229
Westwego	(94,527)	444,218	(217,487)	(93,119)	39,085
White Castle	112,542	211,088	18,322	(15,608)	326,344
Winnfield	22,094	147,570	(26,972)	(21,206)	121,486
Winnsboro	105,219	218,752	(42,435)	(21,825)	259,711
Wisner	22,041	21,646	194	(1,727)	42,154
Woodworth	21,361	117,032	(45,303)	(19,075)	74,015
Youngsville	340,417	633,799	(133,869)	(87,718)	752,629
Zachary	103,945	683,342	(205,703)	(117,735)	463,849
Zwolle	75,602	55,741	(68,597)	(7,732)	55,014
Total	\$ 4,660,109	\$ 88,729,536	\$ (30,680,625)	\$ (15,876,559)	\$ 46,832,461

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2024

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 Deferred Amounts from Changes in Proportion
Abbeville	\$ 482,338	120,585	\$ 361,753	\$ (229,311)	\$ 132,442
Acadia Sheriff	(2,552)	(638)	(1,914)	(11,149)	(13,063)
Addis	51,799	12,950	38,849	124,971	163,820
Albany	15,425	3,856	11,569	-	11,569
Alexandria	(780,778)	(195,195)	(585,583)	(171,640)	(757,223)
Amite	85,577	21,394	64,183	15,780	79,963
Arcadia	245,066	61,267	183,799	(82,568)	101,231
Arnaudville	256,902	64,226	192,676	121,560	314,236
Baker	(76,167)	(19,042)	(57,125)	(158,190)	(215,315)
Baldwin	(37,232)	(9,308)	(27,924)	34,144	6,220
Ball	36,134	9,034	27,100	13,075	40,175
Basile	209,808	52,452	157,356	17,550	174,906
Baskin	226,331	56,583	169,748	65,874	235,622
Bastrop	(37,480)	(9,370)	(28,110)	(113,456)	(141,566)
Baton Rouge	(1,639,211)	(409,803)	(1,229,408)	2,139,152	909,744
Benton	60,120	15,030	45,090	11,773	56,863
Bernice	(11,035)	(2,759)	(8,276)	25,438	17,162
Berwick	(64,017)	(16,004)	(48,013)	24,508	(23,505)
Blanchard	62,953	15,738	47,215	114,181	161,396
Bogalusa	502,206	125,552	376,654	219,591	596,245
Bossier City	(742,643)	(185,661)	(556,982)	(476,791)	(1,033,773)
Boyce	(413,336)	(103,334)	(310,002)	167,055	(142,947)
Breaux Bridge	388,440	97,110	291,330	(71,753)	219,577
Broussard	572,757	143,189	429,568	334,934	764,502
Brusly	174,677	43,669	131,008	(99,305)	31,703
Bunkie	220,928	55,232	165,696	210,497	376,193
Campti	21,134	5,284	15,850	7,219	23,069
Carencro	196,016	49,004	147,012	179,802	326,814
Central	8,014	2,004	6,010	-	6,010
Church Point	93,974	23,494	70,480	5,324	75,804
Clinton	(18,055)	(4,514)	(13,541)	19,252	5,711
Colfax	(5,343)	(1,336)	(4,007)	22,349	18,342
Cotton Valley	39,845	9,961	29,884	15,018	44,902
Cottonport	-	-	-	(796)	(796)
Coushatta	289,632	72,408	217,224	19,472	236,696
Covington	427,732	106,933	320,799	454,556	775,355
Creola	399,483	99,871	299,612	82,660	382,272
Crowley	925,590	231,398	694,192	(280,930)	413,262
Cullen	32,162	8,041	24,121	18,454	42,575
Delcambre	(2,186)	(547)	(1,639)	15,226	13,587
Delhi	60,256	15,064	45,192	73,983	119,175
Denham Springs	79,442	19,861	59,581	(38,325)	21,256
Dequincy	58,223	14,556	43,667	(30,689)	12,978
Deridder	117,058	29,265	87,793	(2,538)	85,255
Dixie Inn	(2,510)	(628)	(1,882)	4,813	2,931
Dodson	2,178	545	1,633	40,587	42,220
Dry Prong	139,340	34,835	104,505	51,344	155,849
Duson	78,574	19,644	58,930	31,878	90,808
Elizabeth	182,955	45,739	137,216	-	137,216
Elton	221,634	55,409	166,225	-	166,225

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2024

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 Deferred Amounts from Changes in Proportion
Erath	\$ 445,497	\$ 111,374	\$ 334,123	\$ 99,526	\$ 433,649
Eunice	689,900	172,475	517,425	(226,553)	290,872
Evergreen	15,928	3,982	11,946	-	11,946
Farmerville	141,162	35,291	105,871	51,908	157,779
Fenton	147,501	36,875	110,626	-	110,626
Ferriday	912,588	228,147	684,441	(4,356)	680,085
Florien	(87,551)	(21,888)	(65,663)	28,445	(37,218)
Folsom	(54,768)	(13,692)	(41,076)	(22,865)	(63,941)
Fordoche	27,525	6,881	20,644	12,805	33,449
Forest Hill	175,553	43,888	131,665	-	131,665
Franklin	255,718	63,930	191,788	52,134	243,922
Franklinton	(410,553)	(102,638)	(307,915)	(48,879)	(356,794)
French Settlement	(21,722)	(5,431)	(16,291)	(43,302)	(59,593)
Georgetown	-	-	-	(37,117)	(37,117)
Gibsland	173,264	43,316	129,948	-	129,948
Gilbert	(12,286)	(3,072)	(9,214)	5,887	(3,327)
Golden Meadow	(143,340)	(35,835)	(107,505)	24,828	(82,677)
Gonzales	269,757	67,439	202,318	(219,546)	(17,228)
Gramercy	1,141,328	285,332	855,996	12,967	868,963
Grand Isle	106,779	26,695	80,084	232,292	312,376
Grayson	11,580	2,895	8,685	-	8,685
Greensburg	190,349	47,587	142,762	30,469	173,231
Greenwood	(106,337)	(26,584)	(79,753)	(36,107)	(115,860)
Gretna	(636,051)	(159,013)	(477,038)	90,990	(386,048)
Grosse Tete	(4,569)	(1,142)	(3,427)	(4,646)	(8,073)
Gueydan	53,687	13,422	40,265	161,732	201,997
Hammond	150,947	37,737	113,210	1,733,567	1,846,777
Harahan	(169,631)	(42,408)	(127,223)	52,142	(75,081)
Haughton	(63,310)	(15,828)	(47,482)	(41,878)	(89,360)
Haynesville	(86,633)	(21,658)	(64,975)	36,806	(28,169)
Hodge	(27,363)	(6,841)	(20,522)	(33,115)	(53,637)
Homer	(25,671)	(6,418)	(19,253)	(55,351)	(74,604)
Houma	38,032	9,508	28,524	75,117	103,641
Independence	88,810	22,203	66,607	13,858	80,465
Iota	(11,410)	(2,853)	(8,557)	5,702	(2,855)
Iowa	249,771	62,443	187,328	112,380	299,708
Jackson	53,670	13,418	40,252	48,613	88,865
Jeanerette	(8,491)	(2,123)	(6,368)	(38,922)	(45,290)
Jena	(8,568)	(2,142)	(6,426)	(10,582)	(17,008)
Jennings	127,199	31,800	95,399	77,647	173,046
Jonesboro	19,170	4,793	14,377	3,072	17,449
Junction City	(6,432)	(1,608)	(4,824)	3,082	(1,742)
Kaplan	181,313	45,328	135,985	32,684	168,669
Kenner	3,872,083	968,021	2,904,062	(84,309)	2,819,753
Kentwood	84,989	21,247	63,742	19,681	83,423
Kinder	31,660	7,915	23,745	28,012	51,757
Krotz Springs	534,809	133,702	401,107	-	401,107
Lafayette	(465,492)	(116,373)	(349,119)	(475,727)	(824,846)
Lake Arthur	(20,326)	(5,082)	(15,244)	46,901	31,657
Lake Charles	(494,548)	(123,637)	(370,911)	(590,484)	(961,395)

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2024

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 Deferred Amounts from Changes in Proportion
Lake Providence	\$ 78,668	\$ 19,667	\$ 59,001	\$ -	\$ 59,001
Lecompte	7,036	1,759	5,277	-	5,277
Leesville	(256,475)	(64,119)	(192,356)	63,435	(128,921)
Leonville	(61,865)	(15,466)	(46,399)	21,609	(24,790)
Livingston	14,787	3,697	11,090	27,480	38,570
Livonia	(3,905)	(976)	(2,929)	33,398	30,469
Lockport	(31,158)	(7,790)	(23,368)	2,468	(20,900)
Lutcher	53,892	13,473	40,419	84,130	124,549
Madisonville	1,208	302	906	(39,082)	(38,176)
Mamou	84,853	21,213	63,640	125,691	189,331
Mandeville	(2,069,197)	(517,299)	(1,551,898)	1,230,347	(321,551)
Mansfield	(223,634)	(55,909)	(167,725)	70,208	(97,517)
Mansura	1,285	321	964	52,310	53,274
Many	131,760	32,940	98,820	28,826	127,646
Maringouin	59,542	14,886	44,656	78,170	122,826
Marion	(7,377)	(1,844)	(5,533)	3,535	(1,998)
Marksville	(996)	(249)	(747)	46,032	45,285
Maurice	131,684	32,921	98,763	24,816	123,579
Mcnary	(18,804)	(4,701)	(14,103)	60,265	46,162
Mer Rouge	(69,062)	(17,266)	(51,796)	52,907	1,111
Merryville	197,512	49,378	148,134	66,040	214,174
Minden	529,688	132,422	397,266	248,586	645,852
Monroe	605,965	151,491	454,474	(332,473)	122,001
Montpelier	9,172	2,293	6,879	-	6,879
Moreauville	(55,466)	(13,867)	(41,599)	94,416	52,817
Morgan City	469,142	117,286	351,856	(115,090)	236,766
Natchitoches	542,468	135,617	406,851	(401,225)	5,626
New Iberia	286,629	71,657	214,972	(15,344)	199,628
New Llano	59,814	14,954	44,860	129,981	174,841
New Orleans	(15,650,315)	(3,912,586)	(11,737,729)	(3,584,221)	(15,321,950)
New Roads	(214,351)	(53,588)	(160,763)	(18,181)	(178,944)
Newellton	61,507	15,377	46,130	39,816	85,946
Oak Grove	53,356	13,339	40,017	10,523	50,540
Oakdale	(210,667)	(52,667)	(158,000)	160,886	2,886
Oberlin	(123,618)	(30,905)	(92,713)	155,993	63,280
Oil City	(7,173)	(1,793)	(5,380)	3,437	(1,943)
Olla	(21,330)	(5,333)	(15,997)	5,117	(10,880)
Opelousas	(502,393)	(125,598)	(376,795)	(370,360)	(747,155)
Parks	(10,466)	(2,617)	(7,849)	(3,501)	(11,350)
Patterson	245,033	61,258	183,775	125,457	309,232
Pearl River	702,262	175,566	526,696	-	526,696
Pine Prairie	(56,665)	(14,166)	(42,499)	744	(41,755)
Pineville	233,257	58,314	174,943	(639,018)	(464,075)
Plain Dealing	38,118	9,530	28,588	11,342	39,930
Plaquemine	228,228	57,057	171,171	253,597	424,768
Plaucheville	(13,995)	(3,499)	(10,496)	6,706	(3,790)
Pollock	(12,508)	(3,127)	(9,381)	40,710	31,329
Ponchatoula	436,648	109,162	327,486	159,554	487,040
Port Allen	85,254	21,314	63,940	(27,861)	36,079
Port Barre	259,054	64,764	194,290	66,606	260,896

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2024

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 Deferred Amounts from Changes in Proportion
Port Vincent	\$ 30,843	\$ 7,711	\$ 23,132	\$ 44,940	\$ 68,072
Rayne	(82,872)	(20,718)	(62,154)	(9,019)	(71,173)
Rayville	(44,685)	(11,171)	(33,514)	14,584	(18,930)
Reeves	(92,827)	(23,207)	(69,620)	42,092	(27,528)
Richwood	62,027	15,507	46,520	17,965	64,485
Ringgold	11,818	2,955	8,863	(18,774)	(9,911)
Rosepine	43,504	10,876	32,628	18,428	51,056
Ruston	122,665	30,666	91,999	(204,033)	(112,034)
Sarepta	(108,218)	(27,055)	(81,163)	90,148	8,985
Scott	555,604	138,901	416,703	(295,755)	120,948
Shreveport	1,155,086	288,772	866,314	(2,957,392)	(2,091,078)
Simsboro	(46,294)	(11,574)	(34,720)	22,180	(12,540)
Slaughter	(38,900)	(9,725)	(29,175)	38,541	9,366
Slidell	82,139	20,535	61,604	(474,686)	(413,082)
Springfield	37,905	9,476	28,429	-	28,429
Springhill	3,744	936	2,808	100,258	103,066
St. Francisville	104,330	26,083	78,247	(38,651)	39,596
St. Gabriel	111,417	27,854	83,563	5,078	88,641
St. Martinville	(129,123)	(32,281)	(96,842)	34,623	(62,219)
Sterlington	(17,885)	(4,471)	(13,414)	10,093	(3,321)
Sulphur	7,870	1,968	5,902	(591,854)	(585,952)
Sun	74,823	18,706	56,117	-	56,117
Sunset	(67,497)	(16,874)	(50,623)	68,214	17,591
Tallulah	131,479	32,870	98,609	(32,561)	66,048
Tangipahoa	9,614	2,404	7,210	30,085	37,295
Thibodaux	464,531	116,133	348,398	789,655	1,138,053
Tickfaw	2,629	657	1,972	3,678	5,650
Tullos	(26,477)	(6,619)	(19,858)	24,251	4,393
Turkey Creek	(136,184)	(34,046)	(102,138)	16,232	(85,906)
Urania	(22,607)	(5,652)	(16,955)	10,831	(6,124)
Vidalia	454,856	113,714	341,142	98,694	439,836
Ville Platte	(99,149)	(24,787)	(74,362)	(166,263)	(240,625)
Vinton	273,059	68,265	204,794	1,421	206,215
Vivian	502	126	376	407	783
Walker	(90,070)	(22,518)	(67,552)	26,918	(40,634)
Washington	(99,845)	(24,961)	(74,884)	105,598	30,714
Welsh	(69,437)	(17,359)	(52,078)	23,456	(28,622)
West Monroe	464,020	116,005	348,015	133,060	481,075
Westlake	429,298	107,325	321,973	18,898	340,871
Westwego	(150,181)	(37,545)	(112,636)	(122,952)	(235,588)
White Castle	193,948	48,487	145,461	134,839	280,300
Winnfield	55,994	13,999	41,995	16,952	58,947
Winnsboro	(1,038)	(260)	(778)	196,111	195,333
Wisner	14,115	3,529	10,586	26,478	37,064
Woodworth	(33,752)	(8,438)	(25,314)	43,057	17,743
Youngsville	142,531	35,633	106,898	386,995	493,893
Zachary	87,236	21,809	65,427	51,136	116,563
Zwolle	(214,623)	(53,656)	(160,967)	193,175	32,208
Total	\$ -	\$ -	\$ -	\$ -	\$ -



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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 PENSION SCHEDULES PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

February 3, 2025

Board of Trustees of the Municipal Police Employees' Retirement System

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 schedule of employer allocations and the totals for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) (employer pension schedules) of the Municipal Police Employees' Retirement System, as of June 30, 2024, and the related notes to the schedules and have issued our report thereon dated February 3, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer, we considered the Municipal Police Employees' Retirement System's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the employer pension schedules, but not for the purpose of expressing an opinion on the effectiveness of the Municipal Police Employees' Retirement System's internal control. Accordingly, we do not express an opinion on the effectiveness of the Municipal Police Employees' 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 Municipal Police Employees' Retirement System's employer pension 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 or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Municipal Police Employees' Retirement System's schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the determination of employer pension 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 Municipal Police Employees' Retirement System'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 Municipal Police Employees' Retirement System's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Duplantier, Sharpman, Hogan and O'Keefe, LLP

New Orleans, Louisiana

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUMMARY SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024

SUMMARY OF AUDITOR'S RESULTS:

1. The opinion issued on the employer pension schedules of the Municipal Police Employees' Retirement System for the year ended June 30, 2024 was unmodified.
2. The audit of the employer pension schedules disclosed no instances of non-compliance.
3. Findings required to be reported under generally accepted *Government Auditing Standards*:
None
4. Status of prior year comments:
None