

EMPLOYER PENSION REPORT
STATE OF LOUISIANA
MUNICIPAL POLICE EMPLOYEES'
RETIREMENT SYSTEM
JUNE 30, 2025

STATE OF LOUISIANA
MUNICIPAL POLICE EMPLOYEES'
RETIREMENT SYSTEM

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February 09, 2026

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, 2025, 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, 2025, and the related notes to the schedules.

In our opinion, the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer (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 employers for Municipal Police Employees' Retirement System, as of and for the year ended June 30, 2025, 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 Matters

As disclosed in Note 6 to the employer pension schedules, the total pension liability for the Municipal Police Employees' Retirement System was \$3,824,098,346 as of June 30, 2025. The actuarial valuation was 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, 2025, 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 employer pension 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 employer pension schedules 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

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 employer pension schedules of the Municipal Police Employees' Retirement System. 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, 2025, and our report thereon, dated December 24, 2025, 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 09, 2026, 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, Sharpness, Hogan and Parker, LLP
Metairie, Louisiana

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2025

Employer	Employer Contributions	Employer Allocation Percentage
Abbeville	\$ 572,853	0.429239 %
Addis	260,518	0.195206
Albany	1,269	0.000951
Alexandria	2,696,659	2.020609
Amite	247,250	0.185265
Arcadia	89,350	0.066950
Arnaudville	109,357	0.081941
Baker	470,549	0.352583
Baldwin	37,540	0.028129
Ball	149,970	0.112373
Basile	29,487	0.022095
Baskin	56,867	0.042610
Bastrop	251,595	0.188520
Baton Rouge	16,591,732	12.432200
Benton	101,398	0.075978
Berwick	226,288	0.169558
Blanchard	129,167	0.096785
Bogalusa	924,270	0.692556
Bossier City	4,198,150	3.145678
Boyce	10,801	0.008093
Breaux Bridge	310,234	0.232459
Broussard	531,429	0.398200
Brusly	158,065	0.118438
Bunkie	138,333	0.103653
Campiti	3,916	0.002934
Carencro	680,745	0.510083
Central	20,947	0.015696
Cheneyville	1,863	0.001396
Church Point	29,890	0.022397
Clayton	3,332	0.002497
Clinton	38,424	0.028791
Colfax	20,010	0.014994
Columbia	15,126	0.011334
Cotton Valley	10,500	0.007868
Coushatta	108,684	0.081437
Covington	1,033,543	0.774435
Creola	69,602	0.052153
Crowley	687,448	0.515105
Cullen	845	0.000633
Delcambre	16,799	0.012588
Delhi	58,502	0.043836
Denham Springs	689,547	0.516678
Dequincy	174,303	0.130605
Deridder	619,455	0.464158
Dixie Inn	15,898	0.011912
Dodson	12,816	0.009603
Dry Prong	37,460	0.028069
Dubach	5,929	0.004443
Duson	74,829	0.056069
Elton	58,800	0.044059

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MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2025

Employer	Employer Contributions	Employer Allocation Percentage
Erath	\$ 87,880	0.065849 %
Eunice	556,456	0.416953
Farmerville	58,914	0.044144
Fenton	47,992	0.035960
Ferriday	57,065	0.042759
Florien	18,003	0.013490
Folsom	53,541	0.040118
Fordoche	3,334	0.002498
Forest Hill	17,514	0.013123
Franklin	250,014	0.187336
Franklinton	448,716	0.336223
French Settlement	25,710	0.019265
Glenmora	20,921	0.015676
Golden Meadow	71,613	0.053660
Gonzales	1,397,762	1.047344
Grambling	19,880	0.014896
Gramercy	95,574	0.071614
Grand Coteau	12,089	0.009058
Grand Isle	122,754	0.091980
Grayson	513	0.000384
Greensburg	43,115	0.032306
Greenwood	229,282	0.171801
Gretna	2,059,355	1.543077
Grosse Tete	20,428	0.015307
Gueydan	42,447	0.031806
Hammond	2,568,771	1.924782
Harahan	462,959	0.346896
Haughton	193,252	0.144804
Haynesville	101,589	0.076121
Henderson	30,091	0.022547
Hodge	519	0.000389
Homer	47,133	0.035317
Houma	2,003,681	1.501360
Independence	135,944	0.101863
Iota	730	0.000547
Iowa	205,994	0.154351
Jackson	97,136	0.072784
Jeanerette	103,800	0.077777
Jena	62,205	0.046610
Jennings	408,445	0.306048
Jonesboro	81,114	0.060779
Jonesville	49,761	0.037286
Kaplan	94,667	0.070934
Kenner	3,972,536	2.976625
Kentwood	44,763	0.033541
Kinder	119,406	0.089471
Krotz Springs	23,331	0.017482
Lafayette	7,758,455	5.813417
Lake Arthur	13,607	0.010196
Lake Charles	3,596,070	2.694539

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2025

Employer	Employer Contributions	Employer Allocation Percentage
Lake Providence	\$ 16,006	0.011993 %
Lecompte	8,693	0.006514
Leesville	382,593	0.286677
Leonville	20,408	0.015292
Livingston	106,476	0.079783
Livonia	145,850	0.109286
Lockport	90,898	0.068110
Lutcher	20,622	0.015452
Madisonville	19,234	0.014412
Mamou	71,031	0.053224
Mandeville	1,494,640	1.119935
Mangham	8,786	0.006583
Mansfield	271,145	0.203169
Mansura	46,127	0.034563
Many	161,742	0.121193
Maringouin	22,070	0.016537
Marksville	143,095	0.107221
Maurice	124,733	0.093463
Mcrary	16,262	0.012185
Melville	3,749	0.002809
Mer Rouge	19,240	0.014417
Merryville	39,472	0.029576
Minden	634,848	0.475692
Monroe	3,199,560	2.397433
Montgomery	1,068	0.000800
Montpelier	11,758	0.008810
Moreauville	42,796	0.032067
Morgan City	724,685	0.543007
Natchitoches	1,075,390	0.805791
New Iberia	1,164,832	0.872810
New Llano	80,098	0.060018
New Orleans	31,130,314	23.325972
New Roads	141,849	0.106288
Newellton	9,398	0.007042
Oak Grove	110,535	0.082824
Oakdale	159,323	0.119381
Oberlin	64,540	0.048360
Olla	31,517	0.023616
Opelousas	950,496	0.712208
Parks	16,891	0.012656
Patterson	221,690	0.166113
Pearl River	279,124	0.209148
Pine Prairie	26,955	0.020197
Pineville	1,218,388	0.912939
Plain Dealing	31,830	0.023850
Plaquemine	506,368	0.379422
Plaucheville	2,438	0.001827
Pollock	30,776	0.023060
Ponchatoula	627,515	0.470198
Port Allen	325,556	0.243939

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2025

Employer	Employer Contributions	Employer Allocation Percentage
Port Barre	\$ 92,944	0.069643 %
Port Vincent	55,976	0.041943
Rayne	426,192	0.319346
Rayville	127,956	0.095878
Reeves	16,862	0.012635
Richwood	52,398	0.039262
Ringgold	50,758	0.038033
Roseland	2,629	0.001970
Rosepine	59,887	0.044873
Ruston	854,376	0.640185
Sarepta	17,569	0.013164
Scott	598,908	0.448762
Shreveport	12,297,756	9.214720
Simmesport	6,626	0.004965
Slaughter	1,353	0.001014
Slidell	2,243,920	1.681371
Springfield	10,645	0.007976
Springhill	250,749	0.187886
St. Francisville	71,760	0.053770
St. Gabriel	409,542	0.306870
St. Martinville	168,200	0.126032
Sulphur	1,234,446	0.924972
Sun	15,450	0.011577
Sunset	28,154	0.021096
Tallulah	35,625	0.026694
Tangipahoa	11,000	0.008242
Thibodaux	1,468,565	1.100397
Tickfaw	26,870	0.020134
Tullos	6,004	0.004499
Turkey Creek	24,846	0.018617
Varnado	4,486	0.003361
Vidalia	313,500	0.234906
Ville Platte	168,380	0.126167
Vinton	281,182	0.210690
Vivian	7,324	0.005488
Walker	363,352	0.272260
Washington	24,688	0.018499
Welsh	101,048	0.075715
West Monroe	1,270,813	0.952221
Westlake	297,720	0.223082
Westwego	742,739	0.556535
White Castle	131,922	0.098849
Winnfield	190,925	0.143060
Winnsboro	184,355	0.138137
Wisner	5,377	0.004029
Woodworth	155,731	0.116689
Youngsville	717,874	0.537904
Zachary	996,987	0.747043
Zwolle	58,777	0.044042
Total	<u>\$ 133,457,731</u>	<u>100.000000 %</u>

See accompanying notes.

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

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)
Abbeville	\$ 2,964,366	\$ 143,732	\$ -	\$ -	\$ 266,994	\$ 410,726	\$ 78,427	\$ 233,506	\$ 136,148	\$ 80,548	\$ 528,629	\$ 281,993	\$ (19,568)	\$ 262,425
Acadia Sheriff	-	-	-	-	-	-	-	-	-	366,731	366,731	-	(125,152)	(125,152)
Addis	1,348,112	65,365	-	-	106,964	172,329	35,666	106,192	61,916	203,774	128,242	79,209	207,451	207,451
Albany	6,568	318	-	-	7,713	8,031	174	517	302	6,547	625	2,004	2,629	2,629
Alexandria	13,954,522	676,609	-	-	-	676,609	369,187	1,099,210	640,906	1,263,770	3,373,073	1,327,458	(465,775)	861,683
Amite	1,279,458	62,037	-	-	140,959	202,996	33,850	100,784	58,763	37,455	230,852	121,712	107,353	229,065
Arcadia	462,363	22,418	-	-	122,532	144,950	12,232	36,421	21,236	99,972	169,861	43,983	(21,413)	22,570
Arnaudville	565,893	27,438	-	-	183,540	210,978	14,972	44,576	25,990	99,826	185,364	53,832	97,419	151,251
Baker	2,434,972	118,064	-	-	-	118,064	64,421	191,805	111,834	629,411	997,471	231,633	(309,674)	(78,041)
Baldwin	194,262	9,419	-	-	88,977	98,396	5,139	15,302	8,922	18,616	47,979	18,480	31,846	50,326
Ball	776,059	37,629	-	-	18,066	55,695	20,532	61,131	35,643	92,025	209,331	73,824	(6,210)	67,614
Basile	152,590	7,399	-	-	113,679	121,078	4,037	12,020	7,008	44,262	67,327	14,516	46,473	60,989
Baskin	294,269	14,268	-	-	146,102	160,370	7,785	23,180	13,515	967	45,447	27,993	89,198	117,191
Bastrop	1,301,937	63,127	-	-	98,512	161,639	34,445	102,555	59,796	47,535	244,331	123,850	(61,194)	62,656
Baton Rouge	85,857,983	4,162,970	-	-	828,933	4,991,903	2,271,499	6,763,111	3,943,304	6,792,114	19,770,028	8,167,451	(1,090,421)	7,077,030
Benton	524,711	25,442	-	-	30,060	55,502	13,882	41,332	24,099	244,434	323,747	49,914	(38,689)	11,225
Bernice	-	-	-	-	12,719	12,719	-	-	-	37,368	37,368	-	(657)	(657)
Berwick	1,170,984	56,777	-	-	9,919	66,696	30,980	92,239	53,781	185,988	362,988	111,393	(52,740)	58,653
Blanchard	668,407	32,409	-	-	77,594	110,003	17,684	52,651	30,699	16,373	117,407	63,584	78,345	141,929
Bogalusa	4,782,859	231,905	-	-	359,169	591,074	126,538	376,750	219,668	635,680	1,358,636	454,981	25,183	480,164
Bossier City	21,724,358	1,053,342	-	-	319,015	1,372,357	574,750	1,711,247	997,761	566,991	3,850,749	2,066,583	(360,445)	1,706,138
Boyce	55,891	2,710	-	-	58,116	60,826	1,479	4,403	2,567	493,137	501,586	5,317	(89,884)	(84,567)
Breaux Bridge	1,605,384	77,840	-	-	455,656	533,496	42,473	126,458	73,732	-	242,663	152,716	112,338	265,054
Broussard	2,750,008	133,339	-	-	719,548	852,887	72,756	216,621	126,303	-	415,680	261,601	486,221	747,822
Brusly	817,944	39,659	-	-	87,339	126,998	21,640	64,430	37,567	132,771	256,408	77,809	(45,125)	32,684
Bunkie	715,838	34,709	-	-	280,066	314,775	18,939	56,387	32,877	-	108,203	68,096	181,777	249,873
Campiti	20,262	982	-	-	14,175	15,157	536	1,596	931	8,512	11,575	1,928	6,057	7,985
Carencro	3,522,683	170,803	-	-	142,315	313,118	93,198	277,485	161,791	313,963	846,437	335,104	79,844	414,948
Central	108,398	5,256	-	-	99,077	104,333	2,868	8,539	4,979	-	16,386	10,312	33,695	44,007
Cheneyville	9,641	467	-	-	8,996	9,463	255	759	443	-	1,457	917	2,999	3,916
Church Point	154,676	7,500	-	-	114,381	121,881	4,092	12,184	7,104	-	23,380	14,714	47,734	62,448
Clayton	17,245	836	-	-	16,090	16,926	456	1,358	792	-	2,606	1,640	5,364	7,004
Clinton	198,833	9,641	-	-	48,682	58,323	5,260	15,662	9,132	9,027	39,081	18,915	27,110	46,025
Colfax	103,550	5,021	-	-	-	5,021	2,740	8,157	4,756	9,453	25,106	9,850	20,467	30,317
Columbia	78,274	3,795	-	-	73,033	76,828	2,071	6,166	3,595	-	11,832	7,446	24,345	31,791
Cotton Valley	54,337	2,635	-	-	27,432	30,067	1,438	4,280	2,496	3,215	11,429	5,169	16,398	21,567
Cottonport	-	-	-	-	-	-	-	-	-	740	740	-	(55)	(55)
Coushatta	562,412	27,269	-	-	173,134	200,403	14,879	44,302	25,831	-	85,012	53,501	73,194	126,695
Covington	5,348,323	259,323	-	-	341,995	601,318	141,498	421,292	245,639	-	808,429	508,772	444,734	953,506
Creola	360,174	17,464	-	-	241,070	258,534	9,529	28,371	16,542	97,145	151,587	34,262	108,820	143,082
Crowley	3,557,365	172,485	-	-	551,634	724,119	94,115	280,217	163,383	138,546	676,261	338,403	118,625	457,028
Cullen	4,372	212	-	-	25,306	25,518	116	344	201	49,449	50,110	416	786	1,202
Delcambre	86,934	4,215	-	-	55,206	59,421	2,300	6,848	3,993	1,092	14,233	8,270	26,103	34,373
Delhi	302,736	14,679	-	-	66,517	81,196	8,009	23,847	13,904	56,337	102,097	28,798	33,881	62,679
Denham Springs	3,568,229	173,012	-	-	39,720	212,732	94,403	281,073	163,882	83,015	622,373	339,436	(13,531)	325,905
Dequincy	901,971	43,734	-	-	29,111	72,845	23,863	71,049	41,426	20,612	156,950	85,802	(10,643)	75,159
Deridder	3,205,520	155,425	-	-	58,528	213,953	84,807	252,502	147,224	97,282	581,815	304,933	54,167	359,100
Dixie Inn	82,265	3,989	-	-	-	3,989	2,176	6,480	3,778	99,048	111,482	7,826	(28,131)	(20,305)
Dodson	66,319	3,216	-	-	21,382	24,598	1,755	5,224	3,046	3,924	13,949	6,309	19,530	25,839
Dry Prong	193,847	9,399	-	-	95,341	104,740	5,129	15,270	8,903	5,818	35,120	18,440	58,568	77,008
Dubach	30,684	1,488	-	-	28,630	30,118	812	2,417	1,409	-	4,638	2,919	9,543	12,462
Duson	387,218	18,775	-	-	39,286	58,061	10,244	30,502	17,784	131,210	189,740	36,835	13,891	50,726
Elizabeth	-	-	-	-	91,477	91,477	-	-	-	138,559	138,559	-	(447)	(447)
Elton	304,276	14,753	-	-	226,868	241,621	8,050	23,968	13,975	45,993	28,945	94,093	123,038	123,038

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

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)
Erath	\$ 454,760	\$ 22,050	\$ -	\$ -	\$ 272,512	\$ 294,562	\$ 12,031	\$ 35,822	\$ 20,886	\$ 70,397	\$ 139,136	\$ 43,260	\$ 137,671	\$ 180,931
Eunice	2,879,518	139,618	-	-	583,554	723,172	76,182	226,822	132,251	82,547	517,802	273,921	108,004	381,925
Evergreen	-	-	-	-	7,964	7,964	-	-	-	12,062	12,062	-	(39)	(39)
Farmerville	304,863	14,782	-	-	91,054	105,836	8,066	24,014	14,002	18,436	64,518	29,001	60,581	89,582
Fenton	248,343	12,041	-	-	193,759	205,800	6,570	19,562	11,406	-	37,538	23,624	76,878	100,502
Ferriday	295,298	14,318	-	-	456,294	470,612	7,813	23,261	13,563	415,613	460,250	28,091	85,251	113,342
Florin	93,163	4,517	-	-	3,046	7,563	2,465	7,339	4,279	48,898	62,981	8,862	1,802	10,664
Folsom	277,059	13,434	-	-	5,245	18,679	7,330	21,824	12,725	34,442	76,321	26,356	(27,752)	(1,396)
Fordoche	17,251	836	-	-	20,166	21,002	456	1,359	792	24,988	27,595	1,641	4,953	6,594
Forest Hill	90,629	4,394	-	-	87,777	92,171	2,398	7,139	4,162	48,391	62,090	8,621	27,757	36,378
Franklin	1,293,761	62,730	-	-	127,858	190,588	34,228	101,911	59,420	52,802	248,361	123,072	121,767	244,839
Franklinton	2,321,989	112,586	-	-	586,675	699,261	61,432	182,905	106,645	274,066	625,048	220,885	112,832	333,717
French Settlement	133,046	6,451	-	-	55,088	61,539	3,520	10,480	6,111	45,304	65,415	12,656	4,076	16,732
Georgetown	-	-	-	-	-	-	-	-	-	18,611	18,611	-	(18,504)	(18,504)
Gibsland	-	-	-	-	86,632	86,632	-	-	-	131,220	131,220	-	(424)	(424)
Gilbert	-	-	-	-	2,944	2,944	-	-	-	6,142	6,142	-	(129)	(129)
Glenmora	108,260	5,249	-	-	101,011	106,260	2,864	8,528	4,972	-	16,364	10,298	33,671	43,969
Golden Meadow	370,581	17,968	-	-	37,073	55,041	9,804	29,191	17,020	71,670	127,685	35,252	(4,786)	30,466
Gonzales	7,233,060	350,707	-	-	306,011	656,718	191,361	569,755	332,201	132,618	1,225,935	688,062	37,554	725,616
Grambling	102,873	4,988	-	-	95,986	100,974	2,722	8,103	4,725	-	15,550	9,786	31,995	41,781
Gramercy	494,573	23,980	-	-	575,589	599,569	13,085	38,958	22,715	1,004,494	1,079,252	47,047	(41,458)	5,589
Grand Coteau	62,555	3,033	-	-	58,366	61,399	1,655	4,928	2,873	-	9,456	5,951	19,456	25,407
Grand Isle	635,223	30,800	-	-	314,183	344,983	16,806	50,037	29,175	-	96,018	60,427	191,058	251,485
Grayson	2,652	129	-	-	5,790	5,919	70	209	122	6,295	6,696	252	796	1,048
Greensburg	223,108	10,818	-	-	126,261	137,079	5,903	17,574	10,247	-	33,724	21,224	68,105	89,329
Greenwood	1,186,474	57,528	-	-	289,175	346,703	31,390	93,460	54,493	80,885	260,228	112,866	61,419	174,285
Gretna	10,656,640	516,705	-	-	157,795	674,500	281,937	839,433	489,440	631,350	2,242,160	1,013,739	(330,262)	683,477
Grosse Tete	105,712	5,126	-	-	8,699	13,825	2,797	8,327	4,855	4,434	10,056	10,056	(739)	9,317
Gueydan	219,655	10,650	-	-	101,166	111,816	5,811	17,302	10,088	115,375	148,576	20,895	62,375	83,270
Hammond	13,292,732	644,521	-	-	1,029,765	1,674,286	351,679	1,047,081	610,511	-	2,009,271	1,264,504	938,823	2,203,327
Harahan	2,395,698	116,159	-	-	387,386	503,545	63,382	188,711	110,030	84,815	446,938	227,897	37,296	265,193
Haughton	1,000,031	48,488	-	-	-	48,488	26,457	78,773	45,930	68,886	220,046	95,130	(41,919)	53,211
Haynesville	525,699	25,489	-	-	16,401	41,890	13,908	41,410	24,144	70,465	149,927	50,008	(10,300)	39,708
Henderson	155,712	7,550	-	-	145,286	152,836	4,120	12,266	7,152	-	23,538	14,812	48,429	63,241
Hodge	2,686	130	-	-	-	130	71	212	123	56,748	57,154	256	(9,673)	(9,417)
Homer	243,903	11,826	-	-	-	11,826	6,453	19,212	11,202	146,349	183,216	23,202	(90,269)	(67,067)
Houma	10,368,538	502,736	-	-	29,168	531,904	274,315	816,739	476,208	269,470	1,836,732	986,333	(15,348)	970,985
Independence	703,476	34,109	-	-	97,211	131,320	18,611	55,413	32,309	-	106,333	66,920	50,313	117,233
Iota	3,778	183	-	-	6,001	6,184	100	298	174	5,704	6,276	359	1,049	1,408
Iowa	1,065,963	51,685	-	-	168,934	220,619	28,202	83,967	48,958	131,504	292,631	101,402	86,939	188,341
Jackson	502,653	24,372	-	-	263,699	288,071	13,298	39,594	23,086	-	75,978	47,816	95,689	143,505
Jeanerette	537,136	26,044	-	-	54,572	80,616	14,211	42,311	24,670	18,757	99,949	51,096	(8,343)	42,753
Jena	321,893	15,608	-	-	-	15,608	8,516	25,356	14,784	61,659	110,315	30,621	(27,991)	2,630
Jennings	2,113,597	102,481	-	-	116,188	218,669	55,918	166,490	97,074	95,960	415,442	201,061	24,872	225,933
Jonesboro	419,746	20,352	-	-	9,584	29,936	11,105	33,064	19,278	146,265	209,712	39,929	(29,439)	10,490
Junction City	-	-	-	-	1,541	1,541	-	-	-	3,216	3,216	-	(67)	(67)
Jonesville	257,501	12,485	-	-	240,261	252,746	6,813	20,284	11,827	-	38,924	24,495	80,087	104,582
Kaplan	489,877	23,753	-	-	226,857	250,610	12,960	38,588	22,499	-	74,047	46,601	102,217	148,818
Kenner	20,556,862	996,734	-	-	2,575,403	3,572,137	543,862	1,619,283	944,140	-	3,107,285	1,955,522	1,004,608	2,960,130
Kentwood	231,637	11,231	-	-	54,381	65,612	6,128	18,246	10,639	62,272	97,285	22,035	8,283	30,318
Kinder	617,895	29,960	-	-	20,912	50,872	16,347	48,672	28,379	138,843	232,241	58,779	(15,435)	43,344
Krotz Springs	120,732	5,854	-	-	267,405	273,259	3,194	9,510	5,545	292,384	310,633	11,485	36,240	47,725
Lafayette	40,148,023	1,946,645	-	-	80,411	2,027,056	1,062,175	3,162,496	1,843,927	397,751	6,466,349	3,819,179	(400,293)	3,418,886
Lake Arthur	70,415	3,414	-	-	30,410	33,824	1,863	5,547	3,234	10,162	20,806	6,698	20,689	27,387

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

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)
Lake Charles	\$ 18,608,748	\$ 902,277	\$ -	\$ -	\$ -	\$ 902,277	\$ 492,322	\$ 1,465,828	\$ 854,667	\$ 992,795	\$ 3,805,612	\$ 1,770,203	\$ (590,336)	\$ 1,179,867
Lake Providence	82,825	4,016	-	-	57,035	61,051	2,191	6,524	3,804	-	12,519	7,879	25,567	33,446
Lecompte	44,986	2,181	-	-	40,164	42,345	1,190	3,544	2,066	-	6,800	4,279	13,974	18,253
Leesville	1,979,819	95,995	-	-	44,674	140,669	52,379	155,952	90,930	147,783	447,044	188,335	33,755	222,090
Leonville	105,608	5,121	-	-	1,829	6,950	2,794	8,319	4,850	68,242	84,205	10,046	(8,120)	1,926
Livingston	550,989	26,716	-	-	7,393	34,109	14,577	43,402	25,306	46,209	129,494	52,414	15,845	68,259
Livonia	754,740	36,595	-	-	-	36,595	19,968	59,452	34,664	50,257	164,341	71,796	39,339	111,135
Lockport	470,374	22,807	-	-	-	22,807	12,444	37,052	21,603	35,000	106,099	44,746	(7,774)	36,972
Lutcher	106,713	5,174	-	-	54,113	59,287	2,823	8,406	4,901	228,140	244,270	10,151	(5,610)	4,541
Madisonville	99,531	4,826	-	-	14,000	18,826	2,633	7,840	4,571	14,505	29,549	9,468	(19,808)	(10,340)
Mamou	367,570	17,822	-	-	171,299	189,121	9,725	28,954	16,882	-	55,561	34,966	97,435	132,401
Mandeville	7,734,380	375,015	-	-	925,098	1,300,113	204,624	609,244	355,226	1,034,599	2,203,693	735,752	448,105	1,183,857
Mangham	45,463	2,204	-	-	42,419	44,623	1,203	3,581	2,088	-	6,872	4,325	14,140	18,465
Mansfield	1,403,105	68,032	-	-	73,897	141,929	37,121	110,524	64,442	123,891	335,978	133,474	51,007	184,481
Mansura	238,695	11,574	-	-	10,945	22,519	6,315	18,802	10,963	-	36,080	22,706	50,201	72,907
Many	836,971	40,582	-	-	71,389	111,971	22,143	65,929	38,441	7,797	134,310	79,619	71,402	151,021
Maringouin	114,206	5,537	-	-	60,133	65,670	3,021	8,996	5,245	94,104	111,366	10,864	31,324	42,188
Marion	-	-	-	-	1,768	1,768	-	-	-	-	3,689	-	(77)	(77)
Marksville	740,479	35,903	-	-	524,123	560,026	19,590	58,328	34,009	498	112,425	70,440	197,523	267,963
Maurice	645,465	31,296	-	-	65,842	97,138	17,077	50,844	29,645	39,989	137,555	61,401	48,671	110,072
Mcrary	84,151	4,080	-	-	30,133	34,213	2,226	6,629	3,865	11,902	24,622	8,005	24,598	32,603
Melville	19,399	941	-	-	18,100	19,041	513	1,528	891	-	2,932	1,845	6,033	7,878
Mer Rouge	99,565	4,828	-	-	24,664	29,492	2,634	7,843	4,573	61,825	76,875	9,471	1,880	11,351
Merryville	204,255	9,904	-	-	131,775	141,679	5,404	16,089	9,381	63,394	94,268	19,430	61,268	80,698
Minden	3,285,175	159,287	-	-	388,539	547,826	86,914	258,776	150,882	232,883	729,455	312,510	179,686	492,196
Monroe	16,556,906	802,790	-	-	302,983	1,105,773	438,037	1,304,202	760,429	597,283	3,099,951	1,575,016	(95,031)	1,479,985
Montgomery	5,525	268	-	-	5,155	5,423	146	435	254	-	835	526	1,718	2,244
Montpelier	60,843	2,950	-	-	54,408	57,358	1,610	4,793	2,794	-	9,197	5,788	18,901	24,689
Moreauville	221,458	10,738	-	-	61,274	72,012	5,859	17,444	10,171	27,732	61,206	21,067	62,390	83,457
Morgan City	3,750,059	181,828	-	-	234,570	416,398	99,213	295,396	172,234	180,448	747,291	356,734	(11,552)	345,182
Natchitoches	5,564,871	269,822	-	-	498,968	768,790	147,227	438,350	255,585	145,584	986,746	529,372	(44,113)	485,259
New Iberia	6,027,711	292,264	-	-	169,821	462,085	159,472	474,808	276,842	230,634	1,141,756	573,401	(47,073)	526,328
New Llano	414,490	20,097	-	-	90,408	110,505	10,966	32,650	19,037	40,299	102,952	39,429	70,999	110,428
New Orleans	161,091,427	7,810,790	-	-	7,592,898	15,403,688	4,261,908	12,689,315	7,398,638	7,994,330	32,344,191	15,324,219	(4,796,704)	10,527,515
New Roads	734,035	35,591	-	-	15,052	50,643	19,420	57,821	33,713	225,360	336,314	69,827	(126,217)	(56,390)
Newellton	48,633	2,358	-	-	50,661	53,019	1,287	3,831	2,234	64,141	71,493	4,626	13,904	18,530
Oak Grove	571,991	27,734	-	-	41,845	69,579	15,133	45,056	26,271	-	86,460	54,412	14,117	68,529
Oakdale	824,457	39,975	-	-	217,514	257,489	21,812	64,943	37,866	105,333	229,954	78,428	94,524	172,952
Oberlin	333,979	16,194	-	-	52,601	68,795	8,836	26,308	15,339	88,253	138,736	31,771	63,673	95,444
Oil City	-	-	-	-	1,719	1,719	-	-	-	-	3,587	-	(75)	(75)
Olla	163,094	7,908	-	-	6,128	14,036	4,315	12,847	7,491	12,192	36,845	15,515	3,357	18,872
Opelousas	4,918,578	238,486	-	-	136,697	375,183	130,128	387,441	225,901	373,632	1,117,102	467,892	(327,956)	139,936
Parks	87,404	4,238	-	-	-	4,238	2,312	6,885	4,014	8,167	21,378	8,314	(6,717)	1,597
Patterson	1,147,193	55,624	-	-	238,366	293,990	30,351	90,365	52,689	-	173,405	109,129	109,100	218,229
Pearl River	1,444,396	70,034	-	-	1,166,969	1,237,003	38,214	113,776	66,339	-	218,329	137,402	447,513	584,915
Pine Prairie	139,482	6,763	-	-	24,081	30,844	3,690	10,987	6,406	28,333	49,416	13,269	(12,260)	1,009
Pineville	6,304,846	305,701	-	-	116,629	422,330	166,804	496,638	289,570	581,368	1,534,380	599,764	(327,543)	272,221
Plain Dealing	164,710	7,986	-	-	24,784	32,770	4,358	12,974	7,565	52,762	77,659	15,668	(2,440)	13,228
Plaquemine	2,620,325	127,051	-	-	234,026	361,077	69,325	206,405	120,347	76,319	472,396	249,265	165,302	414,567
Plaucheville	12,617	612	-	-	15,126	15,738	334	994	579	6,997	8,904	1,200	3,778	4,978
Pollock	159,255	7,722	-	-	21,269	28,991	4,213	12,545	7,314	86,492	110,564	15,149	(10,433)	4,716
Ponchatoula	3,247,233	157,448	-	-	228,712	386,160	85,910	255,787	149,140	164,050	654,887	308,901	203,646	512,547
Port Allen	1,684,666	81,684	-	-	42,626	124,310	44,570	132,703	77,374	254,836	509,483	160,258	(32,956)	127,302
Port Barre	480,961	23,320	-	-	270,591	293,911	12,725	37,886	22,090	-	72,701	45,753	145,271	191,024

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

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)
Port Vincent	\$ 289,662	\$ 14,045	\$ -	\$ -	\$ 32,837	\$ 46,882	\$ 7,663	\$ 22,817	\$ 13,304	\$ 51,266	\$ 95,050	\$ 27,555	\$ 18,146	\$ 45,701
Rayne	2,205,435	106,934	-	-	61,096	168,030	58,348	173,724	101,292	41,436	374,800	209,797	(9,662)	200,135
Rayville	662,143	32,105	-	-	-	32,105	17,518	52,158	30,411	81,676	181,763	62,988	(702)	62,286
Reeves	87,259	4,231	-	-	101,436	105,667	2,309	6,873	4,008	46,413	59,603	8,301	26,004	34,305
Richwood	271,147	13,147	-	-	35,629	48,776	7,174	21,359	12,453	64,644	105,630	25,794	7,308	33,102
Ringgold	262,660	12,735	-	-	5,908	18,643	6,949	20,690	12,063	45,818	85,520	24,986	(11,156)	13,830
Roseland	13,605	660	-	-	12,694	13,354	360	1,072	625	-	2,057	1,294	4,231	5,525
Rosepine	309,897	15,026	-	-	24,607	39,633	8,199	24,411	14,233	37,631	84,474	29,480	13,906	43,386
Ruston	4,421,180	214,368	-	-	149,753	364,121	116,969	348,260	203,057	171,022	839,308	420,576	27,131	447,707
Sarepta	90,912	4,408	-	-	35,463	39,871	2,405	7,161	4,175	65,094	78,835	8,648	23,968	32,616
Scott	3,099,194	150,270	-	-	277,802	428,072	81,994	244,126	142,340	253,608	722,068	294,818	(3,425)	291,393
Shreveport	63,637,753	3,085,585	-	-	1,531,213	4,616,798	1,683,630	5,012,803	2,922,768	1,558,274	11,177,475	6,053,697	(792,454)	5,261,243
Simmesport	34,289	1,663	-	-	31,993	33,656	907	2,701	1,575	-	5,183	3,262	10,665	13,927
Simsboro	-	-	-	-	11,089	11,089	-	-	-	23,146	23,146	-	(483)	(483)
Slaughter	7,003	340	-	-	-	340	185	552	322	158,317	159,376	666	(14,596)	(13,930)
Slidell	11,611,712	563,014	-	-	41,069	604,083	307,205	914,665	533,305	545,772	2,300,947	1,104,593	7,588	1,112,181
Springfield	55,083	2,671	-	-	41,641	44,312	1,457	4,339	2,530	-	8,326	5,240	17,039	22,279
Springhill	1,297,559	62,914	-	-	25,081	87,995	34,329	102,210	59,595	-	196,134	123,433	88,131	211,564
St. Francisville	371,341	18,005	-	-	79,607	97,612	9,824	29,251	17,055	13,302	69,432	35,325	9,883	45,208
St. Gabriel	2,119,274	102,757	-	-	282,006	384,763	56,069	166,937	97,334	-	320,340	201,601	70,571	272,172
St. Martinville	870,389	42,202	-	-	283,460	325,662	23,027	68,561	39,975	99,117	230,680	82,798	131,385	214,183
Sterlington	-	-	-	-	5,046	5,046	-	-	-	11,353	11,353	-	(227)	(227)
Sulphur	6,387,947	309,730	-	-	323,285	633,015	169,003	503,184	293,387	248,947	1,214,521	607,669	(234,488)	373,181
Sun	79,952	3,877	-	-	55,344	59,221	2,115	6,298	3,672	-	12,085	7,606	24,684	32,290
Sunset	145,691	7,064	-	-	32,220	39,284	3,854	11,476	6,691	77,096	99,117	13,859	4,672	18,531
Tallulah	184,351	8,939	-	-	65,739	74,678	4,877	14,522	8,467	66,194	94,060	17,537	4,945	22,482
Tangipahoa	56,920	2,760	-	-	19,848	22,608	1,506	4,484	2,614	1,726	10,330	5,415	16,871	22,286
Thibodaux	7,599,449	368,472	-	-	689,077	1,057,549	201,055	598,615	349,029	-	1,148,699	722,916	780,829	1,503,745
Tickfaw	139,047	6,742	-	-	60,917	67,659	3,679	10,953	6,386	-	21,018	13,227	21,981	35,208
Tullos	31,071	1,507	-	-	22,835	24,342	822	2,447	1,427	13,239	17,935	2,956	9,077	12,033
Turkey Creek	128,571	6,234	-	-	-	6,234	3,402	10,128	5,905	140,200	159,635	12,231	(37,849)	(25,618)
Urania	-	-	-	-	5,415	5,415	-	-	-	11,303	11,303	-	(236)	(236)
Varnado	23,211	1,125	-	-	21,658	22,783	614	1,828	1,066	-	3,508	2,208	7,219	9,427
Vidalia	1,622,284	78,659	-	-	304,963	383,622	42,920	127,789	74,509	-	245,218	154,324	228,823	383,147
Ville Platte	871,322	42,248	-	-	24,931	67,179	23,052	68,635	40,018	115,470	247,175	82,887	(116,846)	(33,959)
Vinton	1,455,046	70,550	-	-	242,721	313,271	38,495	114,615	66,828	12,263	232,201	138,415	117,349	255,764
Vivian	37,901	1,838	-	-	34,792	36,630	1,003	2,985	1,741	-	5,729	3,605	11,777	15,382
Walker	1,880,254	91,167	-	-	19,120	110,287	49,745	148,109	86,357	198,607	482,818	178,864	(65,912)	112,952
Washington	127,756	6,194	-	-	53,421	59,615	3,380	10,063	5,868	153,925	173,236	12,153	(7,451)	4,702
Welsh	522,895	25,353	-	-	130,531	155,884	13,834	41,189	24,016	42,871	121,910	49,742	57,761	107,503
West Monroe	6,576,131	318,855	-	-	268,588	587,443	173,981	518,008	302,030	491,070	1,485,089	625,571	48,799	674,370
Westlake	1,540,626	74,700	-	-	246,281	320,981	40,760	121,357	70,758	232,289	465,164	146,556	17,159	163,715
Westwego	3,843,485	186,358	-	-	-	186,358	101,685	302,755	176,524	306,828	887,792	365,621	(186,226)	179,395
White Castle	682,661	33,100	-	-	175,759	208,859	18,061	53,774	31,353	-	103,188	64,940	109,101	174,041
Winnfield	987,986	47,904	-	-	104,427	152,331	26,139	77,825	45,376	-	149,340	93,985	36,321	130,306
Winnsboro	953,988	46,256	-	-	101,364	147,620	25,239	75,146	43,815	518	144,718	90,750	100,254	191,004
Wisner	27,825	1,349	-	-	16,880	16,880	736	2,192	1,278	44,075	48,281	2,647	6,842	9,489
Woodworth	805,866	39,074	-	-	18,857	57,931	21,320	63,479	37,012	39,216	161,027	76,660	8,315	84,975
Youngsville	3,714,817	180,119	-	-	179,224	359,343	98,281	292,620	170,615	93,865	655,381	353,381	283,382	636,763
Zachary	5,159,152	250,150	-	-	82,571	332,721	136,493	406,391	236,951	-	779,835	490,777	81,186	571,963
Zwolle	304,158	14,748	-	-	66,187	80,935	8,047	23,959	13,969	137,306	183,281	28,934	63,334	92,268
Total	\$ 690,609,728	\$ 33,485,387	\$ -	\$ -	\$ 38,851,256	\$ 72,336,643	\$ 18,271,095	\$ 54,399,953	\$ 31,718,470	\$ 38,851,256	\$ 143,240,774	\$ 65,695,941	\$ -	\$ 65,695,941

See accompanying notes.

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2025

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, 2025

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 3⅓% 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, 2025

2. PLAN DESCRIPTION: (Continued)

Membership Commencing January 1, 2013:

Member eligibility for regular retirement, early retirement, disability, and survivor benefits is 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. Surviving spouses of active members killed in the line of duty under the Hazardous Duty sub plan shall receive a benefit equal to 100% of the member's average final compensation less any surviving benefits payable to surviving children. 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:

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.

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.

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2025

2. PLAN DESCRIPTION: (Continued)

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' 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 60 months or less for those employees who enter DROP subsequent to June 30, 2024. Prior to June 30, 2024, the duration of participation in the DROP was 36 months or less. Any employee who began participation in the DROP on or before June 30, 2024, who elected a participation of 36 months, and is participating in the plan on July 1, 2025, may elect to extend participation in the DROP for a total participation of not more than 60 months. 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 a third party. The third-party 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.

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.

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2025

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, 2025, 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%	35.600%	45.600%
Hazardous Duty Members hired after 1/1/2013	10.000%	35.600%	45.600%
Non Hazardous Duty Members hired after 1/1/2013	8.000%	35.600%	43.600%
Members whose earnable compensation is less than the poverty guidelines	7.500%	38.100%	45.600%

Non-Employer Contributions:

The System also receives insurance premium tax money, 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, 2025, 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.

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, 2025, as compared to the total of all employers' contributions to the System during the year ended June 30, 2025.

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

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2025

5. SCHEDULE OF PENSION AMOUNTS BY EMPLOYER: (Continued)

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, 2025, are as follows:

Total Pension Liability	\$ 3,824,098,346
Plan Fiduciary Net Position	<u>3,133,488,618</u>
 Total Collective Net Pension Liability	 <u><u>\$ 690,609,728</u></u>

The actuarial assumptions used in the June 30, 2025, valuation were based on the assumptions used in the June 30, 2025, actuarial funding valuation and were based on the results of an actuarial experience study for the period of July 1, 2019 through June 30, 2024. 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, 2025, are as follows:

Valuation Date	June 30, 2025
Actuarial Cost Method	Entry Age Normal Cost
Investment Rate of Return	6.750%, net of investment expense
Expected Remaining Service lives	2025 – 4 years 2024 – 4 years 2023 – 4 years 2022 – 4 years
Inflation Rate	2.50%

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2025

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

Salary increases, including inflation and merit	<u>Years of Service</u>	<u>Salary Growth Rate</u>
	1 – 2	13.00%
	Above 2	4.75%

Mortality

For active members, the Pub-2016 Public Retirement Plans Mortality Table for Safety Below-Median Employees was used multiplied by 125% for males and 125% for females, each with full generational projection using the MP2021 scale.

For annuitants and beneficiaries, the Pub-2016 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees was used multiplied by 125% for males and 125% for females, each with full generational projection using the MP2021 scale.

For disabled retirees, the Pub-2016 Public Retirement Plans Mortality Table Total Dataset for Safety Disabled Retirees was used multiplied by 125% for males and 125% for females, each with full generational projection using the MP2021 scale.

Cost-of-Living Adjustments

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.

The mortality rate assumption used was set based upon an experience study for the period of July 1, 2019 through June 30, 2024. 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.

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 8.12% for the year ended June 30, 2025.

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2025

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

Best estimates of the arithmetic nominal rates of return for each major asset class included in the System's target allocation as of June 30, 2025, are summarized in the following table:

	June 30, 2025	
<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
Equity	51.00%	3.20%
Fixed Income	35.00%	1.21%
Alternative	14.00%	1.04%
Totals	100.00%	5.45%
Inflation		2.67%
Expected Arithmetic Return		8.12%

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, 2025.

	Changes in Discount Rate		
	1% Decrease 5.750%	Current Discount Rate 6.750%	1% Increase 7.750%
Net Pension Liability	\$ 1,132,834,760	\$ 690,609,728	\$ 320,263,038

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2025

8. CHANGE IN NET PENSION LIABILITY:

The changes in the net pension liability for the year ended June 30, 2025, 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, 2025, as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2025	
				Deferred Outflows	Deferred Inflows
2025	\$ 13,065,463	\$ -	\$ 3,266,366	\$ 9,799,097	\$ -
2024	-	27,406,643	(9,135,548)	-	18,271,095
2023	47,372,582	-	23,686,292	23,686,290	-
2022	1,680,453	-	1,680,453	-	-
			Totals	<u>\$ 33,485,387</u>	<u>\$ 18,271,095</u>

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, 2025, as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2025		
				Deferred Outflows	Deferred Inflows	Net Deferred Inflows
2025	\$ -	\$113,946,389	\$(22,789,278)	\$ -	\$ 91,157,111	\$ (91,157,111)
2024	-	63,506,233	(15,876,558)	-	47,629,675	(47,629,675)
2023	-	17,005,560	(5,668,520)	-	11,337,040	(11,337,040)
2022	191,447,744	-	95,723,871	95,723,873	-	95,723,873
2021	-	85,749,882	(85,749,882)	-	-	-
			Totals	<u>\$ 95,723,873</u>	<u>\$150,123,826</u>	<u>\$ (54,399,953)</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

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2025

8. CHANGE IN NET PENSION LIABILITY: (Continued)

Changes of Assumptions or Other Inputs: (Continued)

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, 2025, as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2025	
				Deferred Outflows	Deferred Inflows
2025	\$ -	\$ 42,291,294	\$(10,572,824)	\$ -	\$ 31,718,470
2024	-	-	-	-	-
2023	-	-	-	-	-
2022	-	-	-	-	-
			Totals	\$ -	\$ 31,718,470

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, 2025.

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, 2025. 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.la.gov.

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2025

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, 2025

Employer	Employer Contributions	Non-Employer Contributions
Abbeville	\$ 573,834	\$ 127,308
Addis	260,964	57,896
Albany	1,271	282
Alexandria	2,701,280	599,293
Amite	247,674	54,948
Arcadia	89,503	19,857
Arnaudville	109,544	24,303
Baker	471,356	104,573
Baldwin	37,605	8,343
Ball	150,227	33,329
Basile	29,538	6,553
Baskin	56,964	12,638
Bastrop	252,026	55,913
Baton Rouge	16,620,167	3,687,272
Benton	101,572	22,534
Berwick	226,676	50,289
Blanchard	129,388	28,706
Bogalusa	925,854	205,405
Bossier City	4,205,345	932,978
Boyce	10,819	2,400
Breaux Bridge	310,766	68,945
Broussard	532,339	118,102
Brusly	158,336	35,128
Bunkie	138,570	30,742
Campti	3,922	870
Carencro	681,912	151,286
Central	20,983	4,655
Cheneyville	1,866	414
Church Point	29,942	6,643
Clayton	3,338	741
Clinton	38,490	8,539
Colfax	20,045	4,447
Columbia	15,152	3,362
Cotton Valley	10,518	2,334
Coushatta	108,870	24,153
Covington	1,035,315	229,690
Creola	69,721	15,468
Crowley	688,626	152,775
Cullen	846	188
Delcambre	16,828	3,733
Delhi	58,603	13,001
Denham Springs	690,728	153,242
Dequincy	174,601	38,736
Deridder	620,516	137,665
Dixie Inn	15,925	3,533
Dodson	12,838	2,848
Dry Prong	37,524	8,325
Dubach	5,940	1,318
Duson	74,957	16,630
Elton	58,901	13,067

(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, 2025

Employer	Employer Contributions	Non-Employer Contributions
Erath	\$ 88,031	\$ 19,530
Eunice	557,410	123,664
Farmerville	59,015	13,093
Fenton	48,074	10,665
Ferriday	57,163	12,682
Florien	18,034	4,001
Folsom	53,632	11,899
Fordoche	3,339	741
Forest Hill	17,544	3,892
Franklin	250,443	55,562
Franklinton	449,485	99,721
French Settlement	25,755	5,714
Glenmora	20,957	4,649
Golden Meadow	71,736	15,915
Gonzales	1,400,157	310,632
Grambling	19,914	4,418
Gramercy	95,738	21,240
Grand Coteau	12,109	2,687
Grand Isle	122,965	27,280
Grayson	513	114
Greensburg	43,189	9,582
Greenwood	229,675	50,955
Gretna	2,062,885	457,662
Grosse Tete	20,463	4,540
Gueydan	42,520	9,433
Hammond	2,573,173	570,872
Harahan	463,753	102,886
Haughton	193,583	42,947
Haynesville	101,763	22,577
Henderson	30,142	6,687
Hodge	520	115
Homer	47,214	10,475
Houma	2,007,115	445,289
Independence	136,177	30,212
Iota	731	162
Iowa	206,346	45,779
Jackson	97,302	21,587
Jeanerette	103,977	23,068
Jena	62,311	13,824
Jennings	409,145	90,771
Jonesboro	81,253	18,026
Jonesville	49,846	11,059
Kaplan	94,829	21,038
Kenner	3,979,344	882,839
Kentwood	44,840	9,948
Kinder	119,611	26,536
Krotz Springs	23,371	5,185
Lafayette	7,771,751	1,724,204
Lake Arthur	13,631	3,024
Lake Charles	3,602,234	799,175

(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, 2025

Employer	Employer Contributions	Non-Employer Contributions
Lake Providence	\$ 16,033	\$ 3,557
Lecompte	8,708	1,932
Leesville	383,248	85,026
Leonville	20,443	4,535
Livingston	106,659	23,663
Livonia	146,101	32,413
Lockport	91,054	20,201
Lutcher	20,657	4,583
Madisonville	19,267	4,274
Mamou	71,153	15,786
Mandeville	1,497,201	332,162
Mangham	8,801	1,952
Mansfield	271,609	60,258
Mansura	46,206	10,251
Many	162,019	35,945
Maringouin	22,108	4,905
Marksville	143,340	31,801
Maurice	124,947	27,720
Mcrary	16,290	3,614
Melville	3,755	833
Mer Rouge	19,274	4,276
Merryville	39,539	8,772
Minden	635,936	141,086
Monroe	3,205,043	711,056
Montgomery	1,069	237
Montpelier	11,778	2,613
Moreauville	42,869	9,511
Morgan City	725,927	161,051
Natchitoches	1,077,233	238,990
New Iberia	1,166,829	258,867
New Llano	80,236	17,801
New Orleans	31,183,671	6,918,256
New Roads	142,093	31,524
Newellton	9,414	2,089
Oak Grove	110,724	24,565
Oakdale	159,596	35,407
Oberlin	64,651	14,343
Olla	31,571	7,004
Opelousas	952,126	211,234
Parks	16,919	3,754
Patterson	222,071	49,268
Pearl River	279,603	62,031
Pine Prairie	27,001	5,990
Pineville	1,220,476	270,769
Plain Dealing	31,884	7,074
Plaquemine	507,236	112,533
Plaucheville	2,442	542
Pollock	30,828	6,839
Ponchatoula	628,591	139,456
Port Allen	326,113	72,350

(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, 2025

Employer	Employer Contributions	Non-Employer Contributions
Port Barre	\$ 93,103	\$ 20,655
Port Vincent	56,072	12,440
Rayne	426,922	94,715
Rayville	128,176	28,436
Reeves	16,891	3,747
Richwood	52,488	11,645
Ringgold	50,845	11,280
Roseland	2,634	584
Rosepine	59,989	13,309
Ruston	855,841	189,873
Sarepta	17,598	3,904
Scott	599,934	133,099
Shreveport	12,318,832	2,732,998
Simmesport	6,638	1,473
Slaughter	1,356	301
Slidell	2,247,765	498,679
Springfield	10,663	2,366
Springhill	251,178	55,725
St. Francisville	71,883	15,948
St. Gabriel	410,244	91,015
St. Martinville	168,488	37,380
Sulphur	1,236,562	274,338
Sun	15,477	3,434
Sunset	28,202	6,257
Tallulah	35,686	7,917
Tangipahoa	11,018	2,444
Thibodaux	1,471,082	326,367
Tickfaw	26,916	5,972
Tullos	6,015	1,334
Turkey Creek	24,888	5,522
Varnado	4,493	997
Vidalia	314,037	69,671
Ville Platte	168,668	37,420
Vinton	281,664	62,489
Vivian	7,337	1,628
Walker	363,975	80,750
Washington	24,731	5,487
Welsh	101,221	22,456
West Monroe	1,272,990	282,420
Westlake	298,230	66,164
Westwego	744,012	165,063
White Castle	132,148	29,318
Winnfield	191,252	42,430
Winnsboro	184,670	40,970
Wisner	5,386	1,195
Woodworth	155,997	34,609
Youngsville	719,105	159,537
Zachary	998,695	221,566
Zwolle	58,878	13,062
Total	<u>\$ 133,686,450</u>	<u>\$ 29,659,044</u>

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2025

Employer	Net Pension Liability	
	1% Decrease	1% Increase
Abbeville	\$ 4,862,569	\$ 1,374,694
Addis	2,211,361	625,173
Albany	10,773	3,046
Alexandria	22,890,161	6,471,264
Amite	2,098,746	593,335
Arcadia	758,433	214,416
Arnaudville	928,256	262,427
Baker	3,994,183	1,129,193
Baldwin	318,655	90,087
Ball	1,273,000	359,889
Basile	250,300	70,762
Baskin	482,701	136,464
Bastrop	2,135,620	603,760
Baton Rouge	140,836,283	39,815,741
Benton	860,705	243,329
Berwick	1,920,812	543,032
Blanchard	1,096,414	309,967
Bogalusa	7,845,515	2,218,001
Bossier City	35,635,334	10,074,444
Boyce	91,680	25,919
Breaux Bridge	2,633,376	744,480
Broussard	4,510,948	1,275,287
Brusly	1,341,707	379,313
Bunkie	1,174,217	331,962
Campiti	33,237	9,397
Carencro	5,778,398	1,633,607
Central	177,810	50,268
Cheneyville	15,814	4,471
Church Point	253,721	71,729
Clayton	28,287	7,997
Clinton	326,154	92,207
Colfax	169,857	48,020
Columbia	128,395	36,299
Cotton Valley	89,131	25,198
Coushatta	922,547	260,813
Covington	8,773,069	2,480,229
Creola	590,807	167,027
Crowley	5,835,288	1,649,691
Cullen	7,171	2,027
Delcambre	142,601	40,315
Delhi	496,589	140,391
Denham Springs	5,853,108	1,654,729
Dequincy	1,479,539	418,280
Deridder	5,258,143	1,486,527
Dixie Inn	134,943	38,150
Dodson	108,786	30,755
Dry Prong	317,975	89,895
Dubach	50,332	14,229
Duson	635,169	179,568
Elton	499,116	141,105

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2025

Employer	Net Pension Liability	
	1% Decrease	1% Increase
Erath	\$ 745,960	\$ 210,890
Eunice	4,723,389	1,335,346
Farmerville	500,079	141,377
Fenton	407,367	115,167
Ferriday	484,389	136,941
Florien	152,819	43,203
Folsom	454,471	128,483
Fordoche	28,298	8,000
Forest Hill	148,662	42,028
Franklin	2,122,207	599,968
Franklinton	3,808,851	1,076,798
French Settlement	218,241	61,699
Glenmora	177,583	50,204
Golden Meadow	607,879	171,853
Gonzales	11,864,677	3,354,256
Grambling	168,747	47,706
Gramercy	811,268	229,353
Grand Coteau	102,612	29,009
Grand Isle	1,041,981	294,578
Grayson	4,350	1,230
Greensburg	365,974	103,464
Greenwood	1,946,221	550,215
Gretna	17,480,513	4,941,905
Grosse Tete	173,403	49,023
Gueydan	360,309	101,863
Hammond	21,804,600	6,164,365
Harahan	3,929,758	1,110,980
Haughton	1,640,390	463,754
Haynesville	862,325	243,787
Henderson	255,420	72,210
Hodge	4,407	1,246
Homer	400,083	113,107
Houma	17,007,928	4,808,301
Independence	1,153,939	326,230
Iota	6,197	1,752
Iowa	1,748,542	494,329
Jackson	824,522	233,100
Jeanerette	881,085	249,091
Jena	528,014	149,275
Jennings	3,467,018	980,159
Jonesboro	688,526	194,653
Jonesville	422,389	119,413
Kaplan	803,565	227,175
Kenner	33,720,243	9,533,030
Kentwood	379,964	107,419
Kinder	1,013,559	286,543
Krotz Springs	198,042	55,988
Lafayette	65,856,409	18,618,226
Lake Arthur	115,504	32,654
Lake Charles	30,524,674	8,629,612

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2025

Employer	Net Pension Liability	
	1% Decrease	1% Increase
Lake Providence	\$ 135,861	\$ 38,409
Lecompte	73,793	20,862
Leesville	3,247,577	918,120
Leonville	173,233	48,975
Livingston	903,810	255,515
Livonia	1,238,030	350,003
Lockport	771,574	218,131
Lutcher	175,046	49,487
Madisonville	163,264	46,156
Mamou	602,940	170,457
Mandeville	12,687,013	3,586,738
Mangham	74,575	21,083
Mansfield	2,301,569	650,675
Mansura	391,542	110,693
Many	1,372,916	388,136
Maringouin	187,337	52,962
Marksville	1,214,637	343,389
Maurice	1,058,781	299,327
Mcnary	138,036	39,024
Melville	31,821	8,996
Mer Rouge	163,321	46,172
Merryville	335,047	94,721
Minden	5,388,804	1,523,466
Monroe	27,158,954	7,678,092
Montgomery	9,063	2,562
Montpelier	99,803	28,215
Moreauville	363,266	102,699
Morgan City	6,151,372	1,739,051
Natchitoches	9,128,281	2,580,651
New Iberia	9,887,495	2,795,288
New Llano	679,905	192,215
New Orleans	264,244,724	74,704,469
New Roads	1,204,067	340,401
Newellton	79,774	22,553
Oak Grove	938,259	265,255
Oakdale	1,352,389	382,333
Oberlin	547,839	154,879
Olla	267,530	75,633
Opelousas	8,068,140	2,280,939
Parks	143,372	40,532
Patterson	1,881,786	531,999
Pearl River	2,369,301	669,824
Pine Prairie	228,799	64,684
Pineville	10,342,090	2,923,806
Plain Dealing	270,181	76,383
Plaquemine	4,298,224	1,215,148
Plaucheville	20,697	5,851
Pollock	261,232	73,853
Ponchatoula	5,326,566	1,505,870
Port Allen	2,763,426	781,246

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
 SUPPLEMENTARY SCHEDULE
 SCHEDULE OF NET PENSION LIABILITY
 SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2025

Employer	Net Pension Liability	
	1% Decrease	1% Increase
Port Barre	\$ 788,940	\$ 223,041
Port Vincent	475,145	134,328
Rayne	3,617,662	1,022,747
Rayville	1,086,139	307,062
Reeves	143,134	40,465
Richwood	444,774	125,742
Ringgold	430,851	121,806
Roseland	22,317	6,309
Rosepine	508,337	143,712
Ruston	7,252,238	2,050,276
Sarepta	149,126	42,159
Scott	5,083,732	1,437,219
Shreveport	104,387,551	29,511,342
Simmesport	56,245	15,901
Slaughter	11,487	3,247
Slidell	19,047,155	5,384,810
Springfield	90,355	25,544
Springhill	2,128,438	601,729
St. Francisville	609,125	172,205
St. Gabriel	3,476,330	982,791
St. Martinville	1,427,734	403,634
Sulphur	10,478,404	2,962,343
Sun	131,148	37,077
Sunset	238,983	67,563
Tallulah	302,399	85,491
Tangipahoa	93,368	26,396
Thibodaux	12,465,680	3,524,165
Tickfaw	228,085	64,482
Tullos	50,966	14,409
Turkey Creek	210,900	59,623
Varnado	38,075	10,764
Vidalia	2,661,097	752,317
Ville Platte	1,429,264	404,066
Vinton	2,386,770	674,762
Vivian	62,170	17,576
Walker	3,084,256	871,948
Washington	209,563	59,245
Welsh	857,726	242,487
West Monroe	10,787,090	3,049,612
Westlake	2,527,150	714,449
Westwego	6,304,622	1,782,376
White Castle	1,119,796	316,577
Winnfield	1,620,633	458,168
Winnsboro	1,564,864	442,402
Wisner	45,642	12,903
Woodworth	1,321,894	373,712
Youngsville	6,093,563	1,722,708
Zachary	8,462,763	2,392,503
Zwolle	498,923	141,050
Total	\$ <u>1,132,834,760</u>	\$ <u>320,263,038</u>

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION
JUNE 30, 2026 TO JUNE 30, 2029

Employer	June 30, 2026	June 30, 2027	June 30, 2028	June 30, 2029	Total
Abbeville	\$ 300,324	\$ (131,683)	\$ (188,722)	\$ (97,822)	\$ (117,903)
Acadia Sheriff	(126,682)	(120,343)	(119,706)	-	(366,731)
Addis	197,295	(100,100)	(84,152)	(44,488)	(31,445)
Albany	2,563	1,427	(2,289)	(217)	1,484
Alexandria	602,346	(1,666,328)	(1,172,001)	(460,481)	(2,696,464)
Amite	125,291	(58,479)	(52,448)	(42,220)	(27,856)
Arcadia	50,590	(4,445)	(55,799)	(15,257)	(24,911)
Arnaudville	134,084	(18,852)	(70,946)	(18,672)	25,614
Baker	(41,753)	(414,271)	(343,032)	(80,351)	(879,407)
Baldwin	48,170	(2,407)	11,065	(6,411)	50,417
Ball	43,068	(89,349)	(81,746)	(25,609)	(153,636)
Basile	59,428	24,269	(24,912)	(5,034)	53,751
Baskin	114,182	30,364	(19,911)	(9,712)	114,923
Bastrop	105,208	(91,109)	(53,830)	(42,961)	(82,692)
Baton Rouge	5,717,765	(9,956,478)	(7,706,204)	(2,833,208)	(14,778,125)
Benton	(29,893)	(108,629)	(112,411)	(17,312)	(268,245)
Bernice	(657)	(13,376)	(10,616)	-	(24,649)
Berwick	42,005	(170,383)	(129,277)	(38,637)	(296,292)
Blanchard	113,147	(48,541)	(49,952)	(22,058)	(7,404)
Bogalusa	427,796	(507,253)	(530,278)	(157,827)	(767,562)
Bossier City	1,569,439	(1,991,151)	(1,339,801)	(716,879)	(2,478,392)
Boyce	(135,963)	(203,743)	(99,211)	(1,843)	(440,760)
Breaux Bridge	320,637	42,934	(19,763)	(52,975)	290,833
Broussard	589,207	11,496	(72,745)	(90,751)	437,207
Brusly	41,473	(58,877)	(85,014)	(26,992)	(129,410)
Bunkie	242,786	13,648	(26,239)	(23,623)	206,572
Campti	7,775	663	(4,186)	(670)	3,582
Carencro	287,737	(365,661)	(339,152)	(116,243)	(533,319)
Central	42,897	24,155	24,475	(3,580)	87,947
Cheneyville	3,818	2,151	2,357	(320)	8,006
Church Point	60,865	31,459	11,282	(5,105)	98,501
Clayton	6,828	3,846	4,216	(570)	14,320
Clinton	30,523	(6,749)	2,027	(6,559)	19,242
Colfax	4,339	(12,281)	(8,725)	(3,418)	(20,085)
Columbia	30,991	17,457	19,135	(2,587)	64,996
Cotton Valley	21,012	4,108	(4,689)	(1,793)	18,638
Cottonport	(740)	-	-	-	(740)
Coushatta	143,661	25,322	(35,030)	(18,562)	115,391
Covington	683,456	(360,896)	(353,182)	(176,489)	(207,111)
Creola	139,397	35,792	(56,358)	(11,884)	106,947
Crowley	424,490	(52,052)	(207,193)	(117,387)	47,858
Cullen	1,154	(8,828)	(16,774)	(144)	(24,592)
Delcambre	28,727	8,460	10,870	(2,869)	45,188
Delhi	58,377	(30,357)	(38,931)	(9,990)	(20,901)
Denham Springs	278,834	(313,678)	(257,049)	(117,748)	(409,641)
Dequincy	78,083	(68,602)	(63,823)	(29,763)	(84,105)
Deridder	239,056	(270,294)	(230,844)	(105,780)	(367,862)
Dixie Inn	(26,381)	(40,395)	(38,004)	(2,713)	(107,493)
Dodson	25,161	(6,600)	(5,723)	(2,189)	10,649
Dry Prong	75,024	15,836	(14,844)	(6,396)	69,620
Dubach	12,148	6,843	7,500	(1,011)	25,480
Duson	5,729	(56,645)	(67,987)	(12,776)	(131,679)
Elizabeth	(447)	(447)	(46,188)	-	(47,082)
Elton	119,925	67,315	18,429	(10,041)	195,628

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION
JUNE 30, 2026 TO JUNE 30, 2029

Employer	June 30, 2026	June 30, 2027	June 30, 2028	June 30, 2029	Total
Erath	\$ 176,282	\$ 47,888	\$ (53,738)	\$ (15,006)	\$ 155,426
Eunice	413,938	(1,399)	(112,148)	(95,021)	205,370
Evergreen	(39)	(39)	(4,020)	-	(4,098)
Farmerville	75,502	2,316	(26,439)	(10,061)	41,318
Fenton	97,964	55,024	23,471	(8,197)	168,262
Ferriday	114,680	63,622	(158,195)	(9,745)	10,362
Florien	(12,640)	(31,795)	(7,910)	(3,073)	(55,418)
Folsom	4,521	(36,326)	(16,695)	(9,142)	(57,642)
Fordoche	6,420	(2,966)	(9,478)	(569)	(6,593)
Forest Hill	35,453	19,782	(22,164)	(2,990)	30,081
Franklin	144,519	(61,702)	(97,898)	(42,692)	(57,773)
Franklinton	221,271	(111,424)	40,990	(76,624)	74,213
French Settlement	(10,215)	1,224	9,506	(4,391)	(3,876)
Georgetown	(18,611)	-	-	-	(18,611)
Gibsland	(424)	(424)	(43,740)	-	(44,588)
Gilbert	(127)	(3,071)	-	-	(3,198)
Glenmora	42,862	24,144	26,464	(3,574)	89,896
Golden Meadow	11,054	(57,625)	(13,846)	(12,227)	(72,644)
Gonzales	605,964	(512,054)	(424,444)	(238,683)	(569,217)
Grambling	40,729	22,942	25,147	(3,394)	85,424
Gramercy	(2,584)	(93,023)	(367,754)	(16,322)	(479,683)
Grand Coteau	24,767	13,951	15,292	(2,067)	51,943
Grand Isle	244,987	19,009	5,931	(20,962)	248,965
Grayson	1,021	563	(2,276)	(85)	(777)
Greensburg	87,049	33,238	(9,568)	(7,364)	103,355
Greenwood	142,824	(34,607)	17,411	(39,153)	86,475
Gretna	799,105	(1,201,281)	(813,830)	(351,654)	(1,567,660)
Grosse Tete	8,583	(7,546)	(4,137)	(3,488)	(6,588)
Gueydan	67,936	(44,367)	(53,080)	(7,249)	(36,760)
Hammond	2,059,696	(1,101,622)	(854,413)	(438,646)	(334,985)
Harahan	340,902	(149,501)	(55,738)	(79,056)	56,607
Haughton	42,568	(109,195)	(71,931)	(33,000)	(171,558)
Haynesville	30,326	(76,972)	(44,044)	(17,347)	(108,037)
Henderson	61,649	34,726	38,064	(5,141)	129,298
Hodge	(43,288)	(10,273)	(3,375)	(88)	(57,024)
Homer	(38,217)	(68,385)	(56,739)	(8,049)	(171,390)
Houma	810,141	(992,787)	(780,033)	(342,149)	(1,304,828)
Independence	101,207	(22,942)	(30,064)	(23,214)	24,987
Iota	1,369	(2,134)	799	(126)	(92)
Iowa	153,159	(75,201)	(114,794)	(35,176)	(72,012)
Jackson	157,695	36,813	34,171	(16,586)	212,093
Jeanerette	47,160	(31,202)	(17,565)	(17,726)	(19,333)
Jena	4,133	(48,631)	(39,589)	(10,620)	(94,707)
Jennings	231,850	(186,192)	(172,684)	(69,747)	(196,773)
Jonesboro	(14,051)	(78,039)	(73,834)	(13,852)	(179,776)
Junction City	(67)	(1,608)	-	-	(1,675)
Jonesville	101,949	57,426	62,946	(8,499)	213,822
Kaplan	142,918	42,320	7,492	(16,167)	176,563
Kenner	2,972,562	(650,999)	(1,178,359)	(678,352)	464,852
Kentwood	32,043	(19,894)	(36,177)	(7,645)	(31,673)
Kinder	19,176	(92,743)	(87,413)	(20,389)	(181,369)
Krotz Springs	46,491	25,616	(105,499)	(3,982)	(37,374)
Lafayette	3,154,053	(3,622,752)	(2,645,757)	(1,324,837)	(4,439,293)
Lake Arthur	26,667	(8,958)	(2,367)	(2,324)	13,018

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION
JUNE 30, 2026 TO JUNE 30, 2029

Employer	June 30, 2026	June 30, 2027	June 30, 2028	June 30, 2029	Total
Lake Charles	\$ 1,021,619	\$ (1,916,714)	\$ (1,394,175)	\$ (614,065)	\$ (2,903,335)
Lake Providence	32,599	18,278	387	(2,732)	48,532
Lecompte	17,793	10,015	9,220	(1,483)	35,545
Leesville	99,317	(223,459)	(116,900)	(65,333)	(306,375)
Leonville	(17,108)	(37,197)	(19,466)	(3,484)	(77,255)
Livingston	35,039	(60,177)	(52,063)	(18,184)	(95,385)
Livonia	35,490	(77,744)	(60,588)	(24,904)	(127,746)
Lockport	23,661	(54,653)	(36,781)	(15,519)	(83,292)
Lutcher	(26,347)	(71,965)	(83,151)	(3,520)	(184,983)
Madisonville	(1,287)	(3,991)	(2,160)	(3,285)	(10,723)
Mamou	141,591	8,717	(4,617)	(12,131)	133,560
Mandeville	734,381	(1,032,917)	(349,821)	(255,223)	(903,580)
Mangham	18,000	10,139	11,114	(1,502)	37,751
Mansfield	75,775	(154,755)	(68,769)	(46,300)	(194,049)
Mansura	26,956	(18,716)	(13,921)	(7,880)	(13,561)
Many	98,040	(38,880)	(53,878)	(27,621)	(22,339)
Maringouin	23,576	(26,534)	(38,970)	(3,768)	(45,696)
Marion	(77)	(1,844)	-	-	(1,921)
Marksville	248,811	103,551	119,673	(24,434)	447,601
Maurice	72,262	(36,146)	(55,231)	(21,302)	(40,417)
Mcrary	31,744	(12,940)	(6,435)	(2,778)	9,591
Melville	7,680	4,326	4,742	(639)	16,109
Mer Rouge	6,753	(35,126)	(15,727)	(3,283)	(47,383)
Merryville	78,608	10,272	(34,728)	(6,741)	47,411
Minden	457,405	(234,314)	(296,315)	(108,405)	(181,629)
Monroe	1,215,580	(1,433,414)	(1,229,988)	(546,356)	(1,994,178)
Montgomery	2,187	1,232	1,350	(181)	4,588
Montpelier	24,067	13,547	12,558	(2,011)	48,161
Moreauville	44,653	(22,577)	(3,964)	(7,306)	10,806
Morgan City	352,322	(261,284)	(298,182)	(123,749)	(330,893)
Natchitoches	538,410	(278,202)	(294,530)	(183,634)	(217,956)
New Iberia	533,048	(535,682)	(478,129)	(198,908)	(679,671)
New Llano	97,213	(34,957)	(41,025)	(13,678)	7,553
New Orleans	12,126,101	(15,558,297)	(8,192,514)	(5,315,793)	(16,940,503)
New Roads	(15,610)	(157,581)	(88,258)	(24,222)	(285,671)
Newellton	18,033	(10,284)	(24,618)	(1,605)	(18,474)
Oak Grove	74,358	(35,643)	(36,721)	(18,875)	(16,881)
Oakdale	132,936	(74,267)	(3,927)	(27,207)	27,535
Oberlin	41,237	(69,110)	(31,047)	(11,021)	(69,941)
Oil City	(75)	(1,793)	-	-	(1,868)
Olla	9,030	(17,642)	(8,814)	(5,383)	(22,809)
Opelousas	215,127	(512,887)	(281,852)	(162,307)	(741,919)
Parks	3,636	(11,191)	(6,701)	(2,884)	(17,140)
Patterson	255,389	(30,140)	(66,808)	(37,856)	120,585
Pearl River	570,143	320,399	175,797	(47,665)	1,018,674
Pine Prairie	9,136	(20,131)	(2,974)	(4,603)	(18,572)
Pineville	176,342	(578,588)	(501,751)	(208,053)	(1,112,050)
Plain Dealing	11,652	(22,553)	(28,551)	(5,437)	(44,889)
Plaquemine	373,999	(198,982)	(199,869)	(86,467)	(111,319)
Plaucheville	4,849	(685)	3,084	(414)	6,834
Pollock	4,917	(43,888)	(37,347)	(5,255)	(81,573)
Ponchatoula	340,561	(231,291)	(270,845)	(107,152)	(268,727)
Port Allen	50,131	(197,256)	(182,456)	(55,592)	(385,173)
Port Barre	169,179	61,179	6,726	(15,874)	221,210

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION
JUNE 30, 2026 TO JUNE 30, 2029

Employer	June 30, 2026	June 30, 2027	June 30, 2028	June 30, 2029	Total
Port Vincent	\$ 32,631	\$ (34,869)	\$ (36,371)	\$ (9,559)	\$ (48,168)
Rayne	187,036	(194,512)	(126,518)	(72,776)	(206,770)
Rayville	17,437	(85,305)	(59,939)	(21,851)	(149,658)
Reeves	31,359	(3,747)	21,330	(2,878)	46,064
Richwood	21,596	(29,903)	(39,598)	(8,949)	(56,854)
Ringgold	12	(30,450)	(27,774)	(8,665)	(66,877)
Roseland	5,386	3,034	3,325	(448)	11,297
Rosepine	27,498	(28,940)	(33,173)	(10,226)	(44,841)
Ruston	264,484	(328,940)	(264,834)	(145,897)	(475,187)
Sarepta	12,466	(38,717)	(9,714)	(2,999)	(38,964)
Scott	198,508	(158,885)	(231,351)	(102,268)	(293,996)
Shreveport	4,451,329	(4,993,709)	(3,918,327)	(2,099,970)	(6,560,677)
Simmesport	13,576	7,647	8,382	(1,132)	28,473
Simsboro	(484)	(11,573)	-	-	(12,057)
Slaughter	(56,857)	(55,911)	(46,036)	(232)	(159,036)
Slidell	502,632	(1,022,350)	(793,974)	(383,172)	(1,696,864)
Springfield	21,717	12,192	3,896	(1,819)	35,986
Springhill	129,237	(110,717)	(83,839)	(42,820)	(108,139)
St. Francisville	53,455	2,551	(15,571)	(12,255)	28,180
St. Gabriel	302,115	(92,665)	(75,091)	(69,936)	64,423
St. Martinville	101,547	(14,392)	36,547	(28,720)	94,982
Sterlington	(229)	(5,275)	(803)	-	(6,307)
Sulphur	401,817	(453,746)	(318,780)	(210,797)	(581,506)
Sun	31,472	17,648	656	(2,640)	47,136
Sunset	13,265	(44,145)	(24,147)	(4,806)	(59,833)
Tallulah	13,107	1,256	(27,662)	(6,083)	(19,382)
Tangipahoa	21,702	(3,182)	(4,365)	(1,877)	12,278
Thibodaux	1,052,224	(469,685)	(422,915)	(250,774)	(91,150)
Tickfaw	33,441	7,733	10,056	(4,589)	46,641
Tullos	11,713	(5,784)	1,502	(1,024)	6,407
Turkey Creek	(49,165)	(68,397)	(31,595)	(4,244)	(153,401)
Urania	(237)	(5,651)	-	-	(5,888)
Varnado	9,190	5,176	5,674	(765)	19,275
Vidalia	282,009	(5,565)	(84,504)	(53,536)	138,404
Ville Platte	(8,396)	(93,158)	(49,692)	(28,750)	(179,996)
Vinton	214,936	(24,387)	(61,461)	(48,018)	81,070
Vivian	14,993	8,237	8,924	(1,253)	30,901
Walker	105,048	(239,178)	(176,355)	(62,046)	(372,531)
Washington	4,639	(70,872)	(43,171)	(4,217)	(113,621)
Welsh	62,393	(19,867)	8,702	(17,254)	33,974
West Monroe	547,216	(626,410)	(601,448)	(217,004)	(897,646)
Westlake	192,328	(105,687)	(179,986)	(50,838)	(144,183)
Westwego	185,767	(440,155)	(320,219)	(126,827)	(701,434)
White Castle	182,951	(10,449)	(44,302)	(22,529)	105,671
Winnfield	133,410	(52,499)	(45,318)	(32,602)	2,991
Winnsboro	179,217	(82,773)	(62,064)	(31,478)	2,902
Wisner	(327)	(13,612)	(16,544)	(918)	(31,401)
Woodworth	71,391	(86,804)	(61,092)	(26,591)	(103,096)
Youngsville	427,697	(322,574)	(278,576)	(122,585)	(296,038)
Zachary	475,185	(420,419)	(331,635)	(170,245)	(447,114)
Zwolle	28,355	(90,422)	(30,246)	(10,033)	(102,346)
Total	\$ 58,633,801	\$ (60,776,361)	\$ (45,972,294)	\$ (22,789,277)	\$ (70,904,131)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2025

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	\$ 34,435	8,609	\$ 25,826	\$ 160,620	\$ 186,446
Acadia Sheriff	(478,821)	(119,705)	(359,116)	(7,615)	(366,731)
Addis	22,355	5,589	16,766	90,198	106,964
Albany	(7,406)	(1,852)	(5,554)	7,713	2,159
Alexandria	(972,324)	(243,081)	(729,243)	(534,527)	(1,263,770)
Amite	130,893	32,723	98,170	5,334	103,504
Arcadia	(100,083)	(25,021)	(75,062)	97,622	22,560
Arnaudville	(133,102)	(33,276)	(99,826)	183,540	83,714
Baker	(723,768)	(180,942)	(542,826)	(86,585)	(629,411)
Baldwin	95,986	23,997	71,989	(1,628)	70,361
Ball	(120,343)	(30,086)	(90,257)	16,298	(73,959)
Basile	(59,016)	(14,754)	(44,262)	113,679	69,417
Baskin	(1,289)	(322)	(967)	146,102	145,135
Bastrop	131,349	32,837	98,512	(47,535)	50,977
Baton Rouge	(7,963,345)	(1,990,836)	(5,972,509)	9,328	(5,963,181)
Benton	(309,926)	(77,482)	(232,444)	18,070	(214,374)
Bernice	(42,468)	(10,617)	(31,851)	7,202	(24,649)
Berwick	(205,306)	(51,327)	(153,979)	(22,090)	(176,069)
Blanchard	(21,831)	(5,458)	(16,373)	77,594	61,221
Bogalusa	(847,574)	(211,894)	(635,680)	359,169	(276,511)
Bossier City	425,354	106,339	319,015	(566,991)	(247,976)
Boyce	(381,959)	(95,490)	(286,469)	(148,552)	(435,021)
Breaux Bridge	348,417	87,104	261,313	194,343	455,656
Broussard	441,266	110,317	330,949	388,599	719,548
Brusly	(122,259)	(30,565)	(91,694)	46,262	(45,432)
Bunkie	85,650	21,413	64,237	215,829	280,066
Campti	(11,349)	(2,837)	(8,512)	14,175	5,663
Carencro	(418,618)	(104,655)	(313,963)	142,315	(171,648)
Central	126,762	31,691	95,071	4,006	99,077
Cheneyville	11,995	2,999	8,996	-	8,996
Church Point	86,311	21,578	64,733	49,648	114,381
Clayton	21,454	5,364	16,090	-	16,090
Clinton	61,052	15,263	45,789	(6,134)	39,655
Colfax	(7,329)	(1,832)	(5,497)	(3,956)	(9,453)
Columbia	97,378	24,345	73,033	-	73,033
Cotton Valley	(4,287)	(1,072)	(3,215)	27,432	24,217
Cottonport	-	-	-	(740)	(740)
Coushatta	9,631	2,408	7,223	165,911	173,134
Covington	11,375	2,844	8,531	333,464	341,995
Creola	(129,527)	(32,382)	(97,145)	241,070	143,925
Crowley	118,453	29,613	88,840	324,248	413,088
Cullen	(65,932)	(16,483)	(49,449)	25,306	(24,143)
Delcambre	66,628	16,657	49,971	4,143	54,114
Delhi	(75,116)	(18,779)	(56,337)	66,517	10,180
Denham Springs	(78,081)	(19,520)	(58,561)	15,266	(43,295)
Dequincy	(15,122)	(3,781)	(11,341)	19,840	8,499
Deridder	(69,841)	(17,460)	(52,381)	13,627	(38,754)
Dixie Inn	(130,112)	(32,528)	(97,584)	(1,464)	(99,048)
Dodson	(5,232)	(1,308)	(3,924)	21,382	17,458
Dry Prong	(7,758)	(1,940)	(5,818)	95,341	89,523
Dubach	38,173	9,543	28,630	-	28,630
Duson	(168,843)	(42,211)	(126,632)	34,708	(91,924)
Elizabeth	(184,745)	(46,186)	(138,559)	91,477	(47,082)
Elton	154,736	38,684	116,052	110,816	226,868

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2025

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	\$ (93,863)	\$ (23,466)	\$ (70,397)	\$ 272,512	\$ 202,115
Eunice	318,139	79,535	238,604	262,403	501,007
Evergreen	(16,083)	(4,021)	(12,062)	7,964	(4,098)
Farmerville	(24,581)	(6,145)	(18,436)	91,054	72,618
Fenton	160,011	40,003	120,008	73,751	193,759
Ferriday	(554,151)	(138,538)	(415,613)	456,294	40,681
Florien	(6,831)	(1,708)	(5,123)	(40,729)	(45,852)
Folsom	6,993	1,748	5,245	(34,442)	(29,197)
Fordoche	(33,318)	(8,330)	(24,988)	20,166	(4,822)
Forest Hill	(64,522)	(16,131)	(48,391)	87,777	39,386
Franklin	(47,100)	(11,775)	(35,325)	110,381	75,056
Franklinton	782,234	195,559	586,675	(274,066)	312,609
French Settlement	73,451	18,363	55,088	(45,304)	9,784
Georgetown	-	-	-	(18,611)	(18,611)
Gibbsland	(174,960)	(43,740)	(131,220)	86,632	(44,588)
Gilbert	-	-	-	(3,198)	(3,198)
Glenmora	134,682	33,671	101,011	-	101,011
Golden Meadow	43,293	10,823	32,470	(67,067)	(34,597)
Gonzales	228,176	57,044	171,132	2,261	173,393
Grambling	127,981	31,995	95,986	-	95,986
Gramercy	(1,339,325)	(334,831)	(1,004,494)	575,589	(428,905)
Grand Coteau	77,822	19,456	58,366	-	58,366
Grand Isle	192,865	48,216	144,649	169,534	314,183
Grayson	(8,394)	(2,099)	(6,295)	5,790	(505)
Greensburg	21,135	5,284	15,851	110,410	126,261
Greenwood	385,567	96,392	289,175	(80,885)	208,290
Gretna	(417,767)	(104,442)	(313,325)	(160,230)	(473,555)
Grosse Tete	11,599	2,900	8,699	(4,434)	4,265
Gueydan	(153,833)	(38,458)	(115,375)	101,166	(14,209)
Hammond	121,812	30,453	91,359	938,406	1,029,765
Harahan	414,950	103,738	311,212	(8,641)	302,571
Haughton	(21,445)	(5,361)	(16,084)	(52,802)	(68,886)
Haynesville	(36,197)	(9,049)	(27,148)	(26,916)	(54,064)
Henderson	193,715	48,429	145,286	-	145,286
Hodge	(12,784)	(3,196)	(9,588)	(47,160)	(56,748)
Homer	(162,013)	(40,503)	(121,510)	(24,839)	(146,349)
Houma	(359,293)	(89,823)	(269,470)	29,168	(240,302)
Independence	67,058	16,765	50,293	46,918	97,211
Iota	4,201	1,050	3,151	(2,854)	297
Iowa	(175,339)	(43,835)	(131,504)	168,934	37,430
Jackson	270,525	67,631	202,894	60,805	263,699
Jeanerette	72,763	18,191	54,572	(18,757)	35,815
Jena	(72,643)	(18,161)	(54,482)	(7,177)	(61,659)
Jennings	(127,947)	(31,987)	(95,960)	116,188	20,228
Jonesboro	(183,569)	(45,892)	(137,677)	996	(136,681)
Junction City	-	-	-	(1,675)	(1,675)
Jonesville	320,348	80,087	240,261	-	240,261
Kaplan	160,406	40,102	120,304	106,553	226,857
Kenner	760,257	190,064	570,193	2,005,210	2,575,403
Kentwood	(83,029)	(20,757)	(62,272)	54,381	(7,891)
Kinder	(185,124)	(46,281)	(138,843)	20,912	(117,931)
Krotz Springs	(389,846)	(97,462)	(292,384)	267,405	(24,979)
Lafayette	107,215	26,804	80,411	(397,751)	(317,340)
Lake Arthur	9,280	2,320	6,960	13,288	20,248

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2025

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 Charles	\$ (621,734)	\$ (155,434)	\$ (466,300)	\$ (526,495)	\$ (992,795)
Lake Providence	23,601	5,900	17,701	39,334	57,035
Lecompte	48,861	12,215	36,646	3,518	40,164
Leesville	59,566	14,892	44,674	(147,783)	(103,109)
Leonville	(49,745)	(12,436)	(37,309)	(29,104)	(66,413)
Livingston	(61,541)	(15,385)	(46,156)	7,340	(38,816)
Livonia	(41,386)	(10,347)	(31,039)	(19,218)	(50,257)
Lockport	(21,875)	(5,469)	(16,406)	(18,594)	(35,000)
Lutcher	(304,187)	(76,047)	(228,140)	54,113	(174,027)
Madisonville	17,862	4,466	13,396	(13,901)	(505)
Mamou	79,404	19,851	59,553	111,746	171,299
Mandeville	660,155	165,039	495,116	(604,617)	(109,501)
Mangham	56,559	14,140	42,419	-	42,419
Mansfield	98,529	24,632	73,897	(123,891)	(49,994)
Mansura	7,870	1,968	5,902	5,043	10,945
Many	7,346	1,837	5,509	58,083	63,592
Maringouin	(125,472)	(31,368)	(94,104)	60,133	(33,971)
Marion	-	-	-	(1,921)	(1,921)
Marksville	675,861	168,965	506,896	16,729	523,625
Maurice	(49,057)	(12,264)	(36,793)	62,646	25,853
Mcary	(3,333)	(833)	(2,500)	20,731	18,231
Melville	24,133	6,033	18,100	-	18,100
Mer Rouge	(36,394)	(9,099)	(27,295)	(9,866)	(37,161)
Merryville	(84,525)	(21,131)	(63,394)	131,775	68,381
Minden	(310,511)	(77,628)	(232,883)	388,539	155,656
Monroe	(511,331)	(127,833)	(383,498)	89,198	(294,300)
Montgomery	6,873	1,718	5,155	-	5,155
Montpelier	66,430	16,608	49,822	4,586	54,408
Moreauville	43,113	10,778	32,335	1,207	33,542
Morgan City	(194,197)	(48,549)	(145,648)	199,770	54,122
Natchitoches	303,645	75,911	227,734	125,650	353,384
New Iberia	(307,512)	(76,878)	(230,634)	169,821	(60,813)
New Llano	(53,732)	(13,433)	(40,299)	90,408	50,109
New Orleans	10,123,862	2,530,964	7,592,898	(7,994,330)	(401,432)
New Roads	(157,580)	(39,395)	(118,185)	(92,123)	(210,308)
Newellton	(85,522)	(21,381)	(64,141)	50,661	(13,480)
Oak Grove	5,421	1,355	4,066	37,779	41,845
Oakdale	203,819	50,955	152,864	(40,683)	112,181
Oberlin	(35,260)	(8,815)	(26,445)	(9,207)	(35,652)
Oil City	-	-	-	(1,868)	(1,868)
Olla	8,171	2,043	6,128	(12,192)	(6,064)
Opelousas	182,263	45,566	136,697	(373,632)	(236,935)
Parks	(3,532)	(883)	(2,649)	(5,518)	(8,167)
Patterson	38,233	9,558	28,675	209,691	238,366
Pearl River	1,087,786	271,947	815,839	351,130	1,166,969
Pine Prairie	25,242	6,311	18,931	(23,183)	(4,252)
Pineville	(328,208)	(82,052)	(246,156)	(218,583)	(464,739)
Plain Dealing	(70,349)	(17,587)	(52,762)	24,784	(27,978)
Plaquemine	(101,759)	(25,440)	(76,319)	234,026	157,707
Plaucheville	15,697	3,924	11,773	(3,644)	8,129
Pollock	(106,984)	(26,746)	(80,238)	15,015	(65,223)
Ponchatoula	(218,734)	(54,684)	(164,050)	228,712	64,662
Port Allen	(281,247)	(70,312)	(210,935)	(1,275)	(212,210)
Port Barre	154,967	38,742	116,225	154,366	270,591

(Continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2025

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	\$ (68,355)	\$ (17,089)	\$ (51,266)	\$ 32,837	\$ (18,429)
Rayne	81,173	20,293	60,880	(41,220)	19,660
Rayville	(63,449)	(15,862)	(47,587)	(34,089)	(81,676)
Reeves	108,556	27,139	81,417	(26,394)	55,023
Richwood	(86,192)	(21,548)	(64,644)	35,629	(29,015)
Ringgold	(41,154)	(10,289)	(30,865)	(9,045)	(39,910)
Roseland	16,925	4,231	12,694	-	12,694
Rosepine	(50,175)	(12,544)	(37,631)	24,607	(13,024)
Ruston	117,894	29,474	88,420	(109,689)	(21,269)
Sarepta	(14,648)	(3,662)	(10,986)	(18,645)	(29,631)
Scott	(100,179)	(25,045)	(75,134)	99,328	24,194
Shreveport	1,271,562	317,891	953,671	(980,732)	(27,061)
Simmesport	42,658	10,665	31,993	-	31,993
Simsboro	-	-	-	(12,057)	(12,057)
Slaughter	(182,280)	(45,570)	(136,710)	(21,607)	(158,317)
Slidell	(84,035)	(21,009)	(63,026)	(441,677)	(504,703)
Springfield	30,251	7,563	22,688	18,953	41,641
Springhill	10,147	2,537	7,610	17,471	25,081
St. Francisville	36,591	9,148	27,443	38,862	66,305
St. Gabriel	263,935	65,984	197,951	84,055	282,006
St. Martinville	377,947	94,487	283,460	(99,117)	184,343
Sterlington	(3,213)	(803)	(2,410)	(3,897)	(6,307)
Sulphur	425,802	106,451	319,351	(245,013)	74,338
Sun	23,911	5,978	17,933	37,411	55,344
Sunset	(57,796)	(14,449)	(43,347)	(1,529)	(44,876)
Tallulah	(61,559)	(15,390)	(46,169)	45,714	(455)
Tangipahoa	(2,302)	(576)	(1,726)	19,848	18,122
Thibodaux	331,852	82,963	248,889	440,188	689,077
Tickfaw	77,248	19,312	57,936	2,981	60,917
Tullos	14,280	3,570	10,710	(1,114)	9,596
Turkey Creek	(92,145)	(23,036)	(69,109)	(71,091)	(140,200)
Urania	-	-	-	(5,888)	(5,888)
Varnado	28,877	7,219	21,658	-	21,658
Vidalia	93,950	23,488	70,462	234,501	304,963
Ville Platte	33,241	8,310	24,931	(115,470)	(90,539)
Vinton	141,590	35,398	106,192	124,266	230,458
Vivian	45,786	11,447	34,339	453	34,792
Walker	(204,764)	(51,191)	(153,573)	(25,914)	(179,487)
Washington	(138,669)	(34,667)	(104,002)	3,498	(100,504)
Welsh	174,041	43,510	130,531	(42,871)	87,660
West Monroe	(654,760)	(163,690)	(491,070)	268,588	(222,482)
Westlake	(309,719)	(77,430)	(232,289)	246,281	13,992
Westwego	(257,466)	(64,367)	(193,099)	(113,729)	(306,828)
White Castle	4,562	1,141	3,421	172,338	175,759
Winnfield	81,801	20,450	61,351	43,076	104,427
Winnsboro	5,765	1,441	4,324	96,522	100,846
Wisner	(58,767)	(14,692)	(44,075)	15,531	(28,544)
Woodworth	(29,787)	(7,447)	(22,340)	1,981	(20,359)
Youngsville	(125,154)	(31,289)	(93,865)	179,224	85,359
Zachary	47,193	11,798	35,395	47,176	82,571
Zwolle	(39,994)	(9,999)	(29,995)	(41,124)	(71,119)
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 09, 2026

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, 2025, and the related notes to the schedules and have issued our report thereon dated February 09, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the employer pension schedules, 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 employer pension schedules 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. Under Louisiana R.S. 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Duplantier, Sharpner, Hogan and Gruber, LLP

Metairie, Louisiana

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM
SUMMARY SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025

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, 2025, 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