

2016 Apportionment

EXHIBIT #2

PARISH INCOME RANGES & RATES:

<i>Operating Income (Line A):</i>	<i>Rate</i>	<i># Parishes</i>
< \$50,000	9%	10
\$50,000 - \$99,999	11%	8
\$100,000 - \$149,999	12%	11
\$150,000 - \$249,999	13%	9
\$250,000 - \$499,999	14%	6
> \$500,000	15%	2
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- 2016 Apportionment based on 2014 Parish reported Operating Income
- Over 80 % of our parishes have rates from 9-13%
- Apply 5% “Cap & Floor” (limits the amount of actual increase OR decrease for any parish to no more than +/- 5%, year over year)
- Cap on “Effective Rate” = Formula Rate + 1.5%