

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
REQUIRED SUPPLEMENTARY INFORMATION
OTHER POST EMPLOYMENT BENEFITS PLAN
RETIREE HEALTH, DENTAL, AND LIFE INSURANCE PROGRAMS
(UNAUDITED)**

EXHIBIT A - 18

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
01/01/16 ***	0.00	\$ 988,128,607	\$ 988,128,607	0.00 %	\$ 170,739,813	578.7 %
01/01/15	0.00	988,128,607	988,128,607	0.00	170,739,813	578.7
01/01/14 **	0.00	948,510,515	948,510,515	0.00	165,676,792	572.5
01/01/13	0.00	948,510,515	948,510,515	0.00	165,676,792	572.5
01/01/12 *	0.00	1,048,339,169	1,048,339,169	0.00	163,306,305	641.9

Note: The actuary does not provide a separate schedule of funding progress for individual employers.

* Based on 01/01/11 actuary study

** Based on 01/01/13 actuary study

*** Based on 01/01/15 actuary study

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Fiscal Year Ending	Annual Required Contribution	Amount Contributed	Percentage Contributed
01/01/16	\$ 69,461,162	\$ 23,127,465	33.3 %
01/01/15	69,461,162	23,048,744	33.2
01/01/14	68,068,801	20,207,165	29.7
01/01/13	68,068,801	19,141,420	28.1
01/01/12	68,826,572	19,132,237	27.8

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF COST SHARING PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY**

EXHIBIT A - 19

	<u>Proportion of net pension liability (asset)</u>	<u>Proportionate share of net pension liability (asset)</u>	<u>Covered payroll</u>	<u>Proportionate share of the net pension liability as a percentage of covered payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
<u>CPERS (1)</u>					
2016	85.31%	\$ 492,062,840	\$ 121,186,985	406.04%	63.95%
2015	85.27%	374,980,224	116,867,744	320.86%	70.95%
<u>MPERS (2)</u>					
2016	14.85%	\$ 139,224,992	\$ 41,640,652	334.35%	70.73%
2015	14.80%	115,962,107	39,616,014	292.72%	70.73%
<u>LASERS (2)</u>					
2016	0.02%	\$ 1,786,318	\$ 292,379	610.96%	57.73%
2015	0.01%	366,395	217,449	168.50%	62.66%

(1) Amounts determined as of the measurement date of December 31 of the previous fiscal year.

(2) Amounts determined as of the measurement date of June 30 in the current fiscal year.

This schedule is intended to report information for 10 years. Additional years will be displayed as they become available.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF COST SHARING PLAN CONTRIBUTIONS**

EXHIBIT A - 20

	<u>Actuarially determined contribution</u>	<u>Contributions in relation to the actuarially determined Contribution</u>	<u>Contribution deficiency/ (excess)</u>	<u>Covered payroll</u>	<u>Contributions as a percentage of covered payroll</u>
<u>CPERS</u>					
2016	\$ 34,906,833	\$ 34,906,833	\$ --	\$ 119,349,389	29.25%
2015	33,082,498	33,082,498	--	121,186,985	27.21%
 <u>MPERS</u>					
2016	\$ 13,503,584	\$ 13,503,584	\$ --	\$ 43,765,133	30.85%
2015	12,439,406	12,439,406	--	41,640,652	29.44%
 <u>LASERS</u>					
2016	\$ 156,293	\$ 156,293	\$ --	\$ 405,234	38.57%
2015	88,594	88,594	--	292,379	35.63%

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**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS**

EXHIBIT A - 21

POLICE GUARANTEE TRUST

	2016	2015
Total pension liability:		
Service cost	\$ 454,961	\$ 437,310
Interest	2,338,200	2,565,879
Differences between expected and actual experience	1,721,888	-
Changes in other assumptions	(979,283)	340,742
Benefit payments, including refunds of member contributions	(1,853,004)	(1,679,506)
Net change in total pension liability	1,682,762	1,664,425
Total pension liability - beginning	36,278,585	34,614,160
Total pension liability - ending	37,961,347	36,278,585
Plan fiduciary net position		
Contributions - employer	951,261	763,873
Contributions - member	99,365	90,774
Net investment income	(403,640)	796,414
Benefit payments, including refunds of member contributions	(1,853,004)	(1,679,506)
Administrative expenses	(313,560)	(333,744)
Net change in plan fiduciary net position	(1,519,578)	(362,189)
Plan fiduciary net position - beginning	20,085,182	20,447,371
Plan fiduciary net position - ending	18,565,604	20,085,182
Net pension liability - ending	\$ 19,395,743	\$ 16,193,403
Plan fiduciary net position as a percentage of the total pension liability	48.91%	55.36%
Covered payroll	\$ 14,928,102	\$ 14,428,038
Net pension liability as a percentage of covered payroll	129.93%	112.24%

Amounts are determined as of the measurement date of December 31 of the previous fiscal year.

This schedule is intended to report information for 10 years. Additional years will be displayed as they become available.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF SINGLE EMPLOYER PLAN CONTRIBUTIONS**

EXHIBIT A - 22

POLICE GUARANTEE TRUST

	<u>Actuarially determined contribution</u>	<u>Contributions in relation to the actuarially determined Contribution</u>	<u>Contribution deficiency/ (excess)</u>	<u>Covered payroll</u>	<u>Contributions as a percentage of covered payroll</u>
2016	\$ 2,752,642	\$ 581,007	\$ 2,171,635	\$ 13,708,300	4.24%
2015	\$ 3,029,216	\$ 951,261	\$ 2,077,955	\$ 14,928,102	6.37%

Notes to Schedule:

Valuation date: January 1, 2015

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate Actuarial Cost Method
Asset valuation method	Expected Value Method, with 20% of investment gains (or losses) recognized each year
Inflation	2.75%
Salary increases	1.0% - 4.0% based on members age
Investment rate of return	7.25% per year, compounded annually, net of investment expenses
Retirement age	100% at earlier of 25.5 years of service or age 61 with 11 years of ser
Mortality	RP-2000 Healthy Combined Blue Collar Projected with Scale BB to 2019 RP-2000 Disabled Mortality Projected with Scale BB to 2019

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