

**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)
01/01/14 **	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
01/01/11	0.00	1,048,339,169	1,048,339,169	0.00	163,306,305	641.9
01/01/10	0.00	869,098,994	869,098,994	0.00	160,233,765	542.4

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

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Fiscal Year Ending	Annual Required Contribution	Amount Contributed	Percentage Contributed
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
01/01/11	68,826,572	20,019,053	29.1
01/01/10	60,314,941	19,827,688	32.9