

**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) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
01/01/12 *	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
01/01/09	0.00	869,098,994	869,098,994	0.00	160,233,765	542.4
01/01/08	0.00	865,362,027	865,362,027	0.00	153,021,360	565.5

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

\* Based on 1/1/11 actuary study

\*\* Based on 1/1/09 actuary study

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

Fiscal Year Ending	Annual Required Contribution	Amount Contributed	Percentage Contributed
12/31/12	\$68,826,572	\$19,132,237	27.8 %
12/31/11	68,826,572	20,019,053	29.1
12/31/10	60,314,941	19,827,688	32.9
12/31/09	60,314,941	13,762,722	22.8
12/31/08	61,259,643	12,556,568	20.5