

**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)
01/01/10 *	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
01/01/07	0.00	829,249,403	829,249,403	0.00	145,271,905	570.8

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

\* Based on 1/1/09 actuary study

**SCHEDULE OF EMPLOYER CONTRIBUTIONS - PRIMARY GOVERNMENT**

Fiscal Year Ending	Annual OPEB Cost	Amount Contributed	Percentage of Annual OPEB Costs Contributed	Increase (Decrease) to Net OPEB Obligation	Net OPEB Obligation
12/31/10	\$57,419,277	\$18,910,631	32.9 %	\$38,508,646	\$173,068,331
12/31/09	57,420,389	13,119,268	22.8	44,301,121	134,559,685
12/31/08	58,303,635	11,958,100	20.5	46,345,535	90,258,564
12/31/07	55,440,646	11,527,617	20.8	43,913,029	43,913,029

**SCHEDULE OF EMPLOYER CONTRIBUTIONS - COMPONENT UNITS**

Fiscal Year Ending	Annual OPEB Cost	Amount Contributed	Percentage of Annual OPEB Costs Contributed	Increase (Decrease) to Net OPEB Obligation	Net OPEB Obligation
12/31/10	\$2,784,504	\$917,057	32.9 %	\$1,867,447	\$8,542,794
12/31/09	2,816,270	643,454	22.8	2,172,816	6,675,347
12/31/08	2,917,928	598,468	20.5	2,319,460	4,502,531
12/31/07	2,756,160	573,089	20.8	2,183,071	2,183,071

