

**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)
01/01/08	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

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

<u>Fiscal Year Ending</u>	<u>Annual OPEB Cost</u>	<u>Amount Contributed</u>	<u>Percentage of Annual OPEB Costs Contributed</u>	<u>Increase (Decrease) to Net OPEB Obligation</u>	<u>Annual Net OPEB Obligation</u>
12/31/08	\$61,221,563	\$12,100,706	20.5 %	\$48,664,995	\$94,761,095
12/31/07	58,196,806	12,556,568	20.8	46,096,100	

