

SCHEDULES

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINED SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS
DECEMBER 31, 2009**

EXHIBIT G - 1

<u>Description</u>	<u>Interest Rate (%)</u>	<u>Carrying Amount</u>
<u>PRIMARY GOVERNMENT</u>		
<u>Consolidated Cash Account</u>		
Louisiana Asset Management Pool	0.15-1.09	\$ 679,100,000
Certificates of Deposit - Capital One	0.06-0.12	96,000,000
Certificates of Deposit - Hancock Bank	0.04	32,000,000
Certificates of Deposit - Whitney National Bank	0.15-0.35	24,000,000
U. S. Treasury Bills	0.15-0.64	80,673,499
U. S. Agency Bills	0.14-0.43	75,866,774
Cash in Bank - Hancock Bank		100,249,021
Total Cash and Investments - Consolidated Cash Account		1,087,889,294
<u>Other Cash Items</u>		
Petty Cash		13,747
Cash on Hand		1,848,522
Total Other Cash Items		1,862,269
<u>Baton Rouge River Center</u>		
Hancock Bank:		
Cash in Bank		1,645,012
<u>East Baton Rouge Sewerage Commission</u>		
Louisiana Asset Management Pool	0.15-1.09	6,891,957
Hancock Bank:		
Cash in Bank		19,062,836
Total East Baton Rouge Sewerage Commission		25,954,793
<u>1997 Public Improvement Sales Tax Revenue Bonds (Airport/Solid Waste)</u>		
Hancock Bank:		
Cash in Bank		4
<u>1998A Public Improvement Sales Tax Revenue Bonds</u>		
Louisiana Asset Management Pool	0.15-1.09	4,538,726
Hancock Bank:		
Cash in Bank		3,483,970
Total 1998A Public Improvement Sales Tax Revenue Bonds		8,022,696
<u>2001A Public Improvement Sales Tax Revenue Bonds</u>		
Hancock Bank:		
Cash in Bank		661,212
Repurchase Agreements	5.04	1,581,240
Total 2001A Public Improvement Sales Tax Revenue Bonds		2,242,452
<u>2005B Public Improvement Sales Tax Revenue Bonds (Taxable)</u>		
Hancock Bank		
Cash in Bank		66,268
<u>2007A Public Improvement Sales Tax Revenue Bonds</u>		
Louisiana Asset Management Pool	0.15-1.09	5,988,019
Hancock Bank		
Cash in Bank		786,285
Total 2007A Public Improvement Sales Tax Revenue Bonds		6,774,304

Continued

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DECEMBER 31, 2009**

EXHIBIT G - 1
(Continued)

<u>Description</u>	<u>Interest Rate (%)</u>	<u>Carrying Amount</u>
<u>PRIMARY GOVERNMENT (Continued)</u>		
<u>2006A Road and Street Improvement Sales Tax Revenue Bonds</u>		
Hancock Bank:		
Cash in Bank		\$ 1,884,681
<u>2008A Road and Street Improvement Sales Tax Revenue Bonds</u>		
Hancock Bank:		
Cash in Bank		1,696,649
<u>2008A-1, 2008A-2 and 2008B (Taxable) Public Improvement Sales Tax Revenue Bonds</u>		
Louisiana Asset Management Pool	0.15-1.09	20,344,453
Hancock Bank:		
Cash in Bank		1,534,824
Total 2008A-1, 2008A-2 and 2008B (Taxable) Public Improvement Sales Tax Revenue Bonds		21,879,277
<u>2009A Road and Street Improvement Sales Tax Revenue Bonds</u>		
Hancock Bank:		
Cash in Bank		3,585,547
Grand Total Cash, Cash Equivalents and Investments - Primary Government excluding Employees' Retirement System Pension Trust Fund		
		\$ 1,163,503,246
 <u>Employees' Retirement System Pension Trust Fund</u>		
Cash in Bank		\$ 8,428,044
U.S. Treasury Bonds		8,159,757
U.S. Agency Notes		16,161,145
Mortgage Backed Securities		22,212,727
Corporate Bonds		21,524,112
Asset Backed Securities		4,887,992
International Equities and Fixed Income		212,747,827
Emerging Markets Equities		40,200,092
Domestic Equities and Fixed Income		502,580,818
Short-Term Investment Fund		12,731,751
Equity Real Estate Fund		30,133,669
Total Employees' Retirement System Pension Trust Fund		\$ 879,767,934

Continued

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 DECEMBER 31, 2009**

EXHIBIT G - 1
 (Continued)

<u>Description</u>	<u>Interest Rate (%)</u>	<u>Carrying Amount</u>
<u>COMPONENT UNITS</u>		
District Attorney of the Nineteenth Judicial District		\$ 3,447,732
Nineteenth Judicial District Court		60,473,099
E.B.R. Parish Family Court		386,242
E.B.R. Parish Juvenile Court		650,454
Nineteenth Judicial District Public Defender		2,129,042
E.B.R. Parish Clerk of Court		5,870,568
District No. 1 Fire Protection District		247,863
St. George Fire Protection District		1,702,765
Eastside Fire Protection District		703,887
E.B.R. Parish Fire Protection District No. 6		312,865
Pride Fire Protection District		103,061
Alsen-St. Irma Lee Fire Protection District		272,623
E.B.R. Redevelopment Authority		235,206
South Burbank Crime Prevention District		127,448
Concord Estates Crime Prevention District		11,870
Wedgewood Crime Prevention District		5,253
Capital Region Planning Commission		651,527
Capital Area Transit System		385,241
Grand Total Cash, Cash Equivalents and Investments - Component Units		\$ 77,716,746

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
EMPLOYEES' RETIREMENT SYSTEM
REGULAR EMPLOYEES' TRUST**

EXHIBIT G - 2

Revenue By Source

<u>Fiscal Year</u>	<u>Employee Contributions</u>	<u>Employer Contributions</u>	<u>Total Net Investment Income</u>	<u>Total</u>
2009	\$ 14,716,581	\$ 27,150,202	\$ 169,456,489	\$ 211,323,272
2008	13,841,465	26,117,571	(294,455,535)	(254,496,499)
2007	13,724,573	25,221,447	42,508,100	81,454,120
2006	12,828,206	23,833,249	133,028,303	169,689,758
2005	12,597,356	20,637,086	75,536,830	108,771,272
2004	11,148,409	17,739,809	90,816,134	119,704,352
2003	9,063,451	14,531,806	157,622,501	181,217,758
2002	9,223,966	12,053,689	(62,739,109)	(41,461,454)
2001	8,972,290	11,516,686	(15,367,043)	5,121,933
2000	9,231,205	13,587,244	17,665,089	40,483,538

Expenses By Type

<u>Fiscal Year</u>	<u>Benefits</u>	<u>Administrative Expenses</u>	<u>Refunds and Withdrawals</u>	<u>Total</u>
2009	\$ 71,721,911	\$ 1,216,718	\$ 2,016,840	\$ 74,955,469
2008	65,990,013	1,095,697	2,092,148	69,177,858
2007	64,567,396	1,073,946	10,507,501	76,148,843
2006	61,255,177	1,042,144	1,858,661	64,155,982
2005	57,592,125	878,515	1,462,779	59,933,419
2004	53,426,342	836,043	1,432,612	55,694,997
2003	48,561,375	954,294	1,681,537	51,197,206
2002	45,286,042	817,319	1,670,141	47,773,502
2001	43,261,108	789,316	1,999,902	46,050,326
2000	43,966,217	732,364	1,760,171	46,458,752

SCHEDULE OF EMPLOYER CONTRIBUTIONS

<u>Fiscal Year Ending</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
12/31/09	\$ 29,050,693	98.3 %
12/31/08	22,931,211	118.4
12/31/07	22,431,367	119.5
12/31/06	22,129,069	113.1
12/31/05	20,785,669	105.6
12/31/04	19,623,023	94.9
12/31/03	18,479,710	76.1
12/31/02	16,110,422	73.6
12/31/01	13,708,997	79.6
12/31/00	11,240,695	116.7

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
EMPLOYEES' RETIREMENT SYSTEM
REGULAR EMPLOYEES' TRUST
(UNAUDITED)**

EXHIBIT G - 3

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
12/31/09	\$ 1,002,378,598	\$ 1,350,074,067	\$ 347,695,469	74.2 %	\$ 136,119,407	255.4 %
12/31/08	997,853,412	1,270,104,552	272,251,140	78.6	131,041,421	207.8
12/31/07	1,020,575,797	1,206,648,213	186,072,416	84.6	123,524,590	150.6
12/31/06	979,597,562	1,163,175,147	183,577,585	84.2	120,067,013	152.9
12/31/05	924,904,837	1,111,081,729	186,176,892	83.2	115,559,703	161.1
12/31/04	883,663,240	1,057,269,629	173,606,389	83.6	109,887,349	158.0
12/31/03	847,227,425	985,671,695	138,444,270	86.0	106,240,559	130.3
12/31/02	818,150,788	947,726,617	129,575,829	86.3	101,339,785	127.9
12/31/01	813,977,773	902,821,264	88,843,491	90.2	102,793,456	86.4
12/31/00	786,941,507	855,994,379	69,052,872	91.9	99,510,155	69.4

**CPERS TRUST
SIGNIFICANT ACTUARIAL ASSUMPTIONS**

Valuation date	December 31, 2009
Valuation Method	Individual Entry Age Normal Actuarial Cost Method with unfunded Actuarial Accrued Liability (4)
Amortization method	Level percentage of payroll, 30 year open amortization method using payroll growth of 2.5% per annum.
Remaining amortization period	30 years
Asset valuation method	Market value as of January 1, 1996. Beginning January 1, 1997. adjusted Market Value with 20% unrealized gains (losses) recognized each year. Beginning January 1, 2002, Expected Value Method, with 20% of investment gains or (losses) recognized each year.
Actuarial assumptions:	
Investment rate of return	7.50%* (1)
Projected salary increases	3.50%* plus longevity/merit (2)
Aggregate payroll growth	2.50%* (3)

* compounded annually and including inflation of 3.50%

- (1) revised from 2008 assumption of 7.75%
- (2) revised from 2008 assumption of 3.75%
- (3) revised from 2003 assumption of 5.0%
- (4) revised from the Aggregate Entry Age Method