

SCHEDULES

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINED SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS
DECEMBER 31, 2008**

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	1.09-4.52	\$ 299,500,000
Certificates of Deposit - Capital One	0.50-2.81	152,127,400
Certificates of Deposit - Hancock Bank	1.50-2.78	80,000,000
Certificates of Deposit - Whitney National Bank	0.50-2.82	128,000,000
U. S. Agency Bills	1.56-2.56	107,188,120
Cash in Bank - Whitney National Bank/Hancock Bank		11,153,705
Total Cash and Investments - Consolidated Cash Account		777,969,225
 <u>Other Cash Items</u>		
Petty Cash		13,972
Cash on Hand		3,066,265
Total Other Cash Items		3,080,237
 <u>Baton Rouge River Center</u>		
Whitney National Bank:		
Cash in Bank		2,242,423
 <u>East Baton Rouge Sewerage Commission</u>		
Repurchase Agreements	5.07	28,469,000
Louisiana Asset Management Pool	1.09-4.52	9,345,079
Whitney National Bank:		
Cash in Bank		3,979,198
Certificates of Deposit - Hancock Bank	2.50	3,305,024
Certificates of Deposit - Capital One	1.50	3,225,128
Total East Baton Rouge Sewerage Commission		48,323,429
 <u>1997 Public Improvement Sales Tax Revenue Bonds (Airport/Solid Waste)</u>		
Whitney National Bank:		
Cash in Bank		107
Certificates of Deposit - Hancock Bank	2.50	228,973
Total 1997 Public Improvement Sales Tax Revenue Bonds (Airport/Solid Waste)		229,080
 <u>1998A Public Improvement Sales Tax Revenue Bonds</u>		
Louisiana Asset Management Pool	1.09-4.52	4,542,661
Whitney National Bank:		
Cash in Bank		1,377,403
Certificates of Deposit - Hancock Bank	2.50	976,881
Certificates of Deposit - Capital One	1.50	1,109,936
Total 1998A Public Improvement Sales Tax Revenue Bonds		8,006,881
 <u>2001A Public Improvement Sales Tax Revenue Bonds</u>		
Whitney National Bank:		
Cash in Bank		236,384
Certificates of Deposit - Hancock Bank	2.50	176,859
Certificates of Deposit - Capital One	1.50	231,749
Repurchase Agreements	5.04	1,581,240
Total 2001A Public Improvement Sales Tax Revenue Bonds		2,226,232

Continued

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DECEMBER 31, 2008**

EXHIBIT G - 1
(Continued)

<u>Description</u>	<u>Interest Rate (%)</u>	<u>Carrying Amount</u>
<u>PRIMARY GOVERNMENT (Continued)</u>		
<u>2005B Public Improvement Sales Tax Revenue Bonds (Taxable)</u>		
Whitney National Bank		
Cash in Bank		\$ 26,017
Certificates of Deposit - Hancock Bank	2.50	13,095
Certificates of Deposit - Capital One	1.50	25,975
Total 2005B Public Improvement Sales Tax Revenue Bonds (Taxable)		65,087
<u>2007A Public Improvement Sales Tax Revenue Bonds</u>		
Louisiana Asset Management Pool	1.09-4.52	5,993,213
Whitney National Bank		
Cash in Bank		269,546
Certificates of Deposit - Hancock Bank	2.50	139,994
Certificates of Deposit - Capital One	1.50	272,667
Total 2007A Public Improvement Sales Tax Revenue Bonds		6,675,420
<u>2006A Road and Street Improvement</u>		
Whitney National Bank:		
Cash in Bank		1,425,586
Certificates of Deposit - Hancock Bank	2.50	381,895
Certificates of Deposit - Capital One	1.50	756,653
Repurchase Agreements	5.16	13,792,500
Total 2006A Public Improvement Sales Tax Revenue Bonds		16,356,634
<u>2008A Road and Street Improvement</u>		
Whitney National Bank:		
Cash in Bank		3,073,119
Certificates of Deposit - Hancock Bank	2.50	327,522
Certificates of Deposit - Capital One	1.50	946,808
Repurchase Agreements	5.16	50,774,500
Total 2008A Public Improvement Sales Tax Revenue Bonds		55,121,949
<u>2008A-1, 2008A-2 and 2008B (Taxable) Public Improvement Sales Tax Revenue Bonds</u>		
Louisiana Asset Management Pool	1.09-4.52	27,639,529
Whitney National Bank		
Cash in Bank		613,312
Certificates of Deposit - Hancock Bank	2.50	308,499
Certificates of Deposit - Capital One	1.50	612,507
Total 2008A-1, 2008A-2 and 2008B (Taxable) Public Improvement Sales Tax Revenue Bonds		29,173,847
Grand Total Cash, Cash Equivalents and Investments - Primary Government excluding Employees' Retirement System Pension Trust Fund		\$ 949,470,444

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**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINED SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS
DECEMBER 31, 2008**

EXHIBIT G - 1
(Continued)

<u>Description</u>	<u>Interest Rate (%)</u>	<u>Carrying Amount</u>
<u>Employees' Retirement System Pension Trust Fund</u>		
Cash in Bank		\$ 7,732,306
U.S. Treasury Bonds		5,770,701
U.S. Agency Notes		3,983,189
Mortgage Backed Securities		67,709,609
Corporate Bonds		19,636,325
Asset Backed Securities		4,087,454
International Equities and Fixed Income		161,135,258
Emerging Markets Equities		18,241,284
Domestic Equities and Fixed Income		397,009,480
Short-Term Investment Fund		12,650,932
Equity Real Estate Fund		51,124,345
Total Employees' Retirement System Pension Trust Fund		<u>\$ 749,080,883</u>
 <u>COMPONENT UNITS</u>		
District Attorney of the Nineteenth Judicial District		\$ 3,629,809
Nineteenth Judicial District Court		97,816,373
E.B.R. Parish Family Court		378,848
E.B.R. Parish Juvenile Court		605,780
Nineteenth Judicial District Indigent Defender Board		1,482,925
E.B.R. Parish Clerk of Court		7,260,720
St. George Fire Protection District		847,826
Central Fire Protection District		247,982
E.B.R. Parish Fire Protection District No. 6		229,589
Eastside Fire Protection District		524,240
Pride Fire Protection District		37,465
Alsen-St. Irma Lee Fire Protection District		179,619
South Burbank Crime Prevention District		168,418
Concord Estates Crime Prevention District		9,261
Wedgewood Crime Prevention District		3,102
Capital Region Planning Commission		517,222
Capital Area Transit System		1,177,890
Grand Total Cash, Cash Equivalents and Investments - Component Units		<u>\$ 115,117,069</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
EMPLOYEES' RETIREMENT SYSTEM
REVENUE BY SOURCE AND EXPENSES BY TYPE**

EXHIBIT G - 2

REGULAR EMPLOYEES' TRUST

Revenue By Source					
<u>Fiscal Year</u>	<u>Employee Contributions</u>	<u>Employer Contributions</u>	<u>Investment and Securities Lending Income</u>	<u>Net Appreciation (Depreciation) in Fair Value of Investments</u>	<u>Total</u>
2008	\$ 13,841,465	\$ 26,117,571	\$ 2,262,834	\$ (296,718,369)	\$ (254,496,499)
2007	13,724,573	25,221,447	5,139,170	37,368,930	81,454,120
2006	12,828,206	23,833,249	6,157,161	126,871,142	169,689,758
2005	12,597,356	20,637,086	5,826,528	69,710,302	108,771,272
2004	11,148,409	17,739,809	6,342,098	84,474,036	119,704,352
2003	9,063,451	14,531,806	5,916,688	151,705,813	181,217,758
2002	9,223,966	12,053,689	8,578,556	(71,317,665)	(41,461,454)
2001	8,972,290	11,516,686	10,284,795	(25,651,838)	5,121,933
2000	9,231,205	13,587,244	10,466,030	7,199,059	40,483,538
1999	11,776,623	20,334,067	9,694,688	83,703,462	125,508,840

Expenses By Type				
<u>Fiscal Year</u>	<u>Benefits</u>	<u>Administrative Expenses</u>	<u>Refunds and Withdrawals</u>	<u>Total</u>
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
1999	40,759,659	944,577	2,012,039	43,716,275

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

EXHIBIT G - 3

SCHEDULE OF FUNDING PROGRESS

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) --Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
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	127.8
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
12/31/99	741,562,144	809,012,654	67,450,510	91.7	96,744,086	69.7

SCHEDULE OF EMPLOYER CONTRIBUTIONS

<u>Fiscal Year Ending</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
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
12/31/99	15,658,856	130.4