

## **SCHEDULES**

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINED SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS  
DECEMBER 31, 2006**

EXHIBIT I - 1

<u>Description</u>	<u>Interest Rate (%)</u>	<u>Carrying Amount</u>
<b><u>PRIMARY GOVERNMENT</u></b>		
<b><u>Consolidated Cash Account</u></b>		
Louisiana Asset Management Pool	4.06-5.32	\$ 186,500,000
Certificates of Deposit - Capital One	4.25-4.45	156,000,000
Certificates of Deposit - Hancock Bank	4.25-4.30	24,000,000
Certificates of Deposit - Whitney National Bank	4.05-4.50	84,000,000
Certificates of Deposit - J.P. Morgan Chase	4.40	12,000,000
U. S. Agency Bills	5.13-5.51	106,480,218
State and Local Government Series Securities	4.60-4.69	1,011,800
Cash in Bank - Whitney National Bank		13,188,627
Total Cash and Investments - Consolidated Cash Account		583,180,645
 <b><u>Payroll Cash Account</u></b>		 (381)
<b><u>Other Cash Items</u></b>		
Petty Cash		14,241
Cash on Hand		4,693,598
Total Other Cash Items		4,707,839
 <b><u>Baton Rouge River Center</u></b>		
Whitney National Bank:		
Cash in Bank		1,098,596
 <b><u>East Baton Rouge Sewerage Commission</u></b>		
Repurchase Agreements	3.89-4.88	60,956,802
Whitney National Bank:		
Cash in Bank		1,782,978
Certificates of Deposit - Capital One	4.25	3,459,063
Certificates of Deposit - Hancock Bank	4.10	2,509,649
Certificates of Deposit - Whitney National Bank	4.25	1,734,642
Total East Baton Rouge Sewerage Commission		70,443,134
 <b><u>1993 Public Improvement Sales Tax Revenue Bonds</u></b>		
Whitney National Bank:		
Cash in Bank		18,316
Certificates of Deposit - Capital One	4.25	48,259
Certificates of Deposit - Hancock Bank	4.10	24,095
Certificates of Deposit - Whitney National Bank	4.25	24,155
Repurchase Agreements	3.89	300,437
Total 1993 Public Improvement Sales Tax Revenue Bonds		415,262
 <b><u>1997 Public Improvement Sales Tax Revenue Bonds (Airport/Solid Waste)</u></b>		
Whitney National Bank:		
Cash in Bank		95,993
Certificates of Deposit - Capital One	4.25	236,089
Certificates of Deposit - Hancock Bank	4.10	117,874
Certificates of Deposit - Whitney National Bank	4.25	118,182
Repurchase Agreements	3.89	1,080,169
Total 1997 Public Improvement Sales Tax Revenue Bonds (Airport/Solid Waste)		1,648,307

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINED SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS  
DECEMBER 31, 2006**

EXHIBIT I - 1  
(Continued)

<u>Description</u>	<u>Interest Rate (%)</u>	<u>Carrying Amount</u>
<b><u>PRIMARY GOVERNMENT (Continued)</u></b>		
<b><u>1998A Public Improvement Sales Tax Revenue Bonds</u></b>		
Whitney National Bank:		
Cash in Bank		\$ 711,005
Certificates of Deposit - Capital One	4.25	1,864,109
Certificates of Deposit - Hancock Bank	4.10	930,721
Certificates of Deposit - Whitney National Bank	4.25	933,172
Repurchase Agreements	3.89	11,388,154
Total 1998A Public Improvement Sales Tax Revenue Bonds		15,827,161
<b><u>1998C Public Improvement Sales Tax Revenue Bonds</u></b>		
Whitney National Bank:		
Cash in Bank		44,340
Certificates of Deposit - Capital One	4.25	107,727
Certificates of Deposit - Hancock Bank	4.10	53,787
Certificates of Deposit - Whitney National Bank	4.25	53,927
Repurchase Agreements	3.89	460,000
Total 1998C Public Improvement Sales Tax Revenue Bonds		719,781
<b><u>2001A Public Improvement Sales Tax Revenue Bonds</u></b>		
Whitney National Bank:		
Cash in Bank		94,895
Certificates of Deposit - Capital One	4.25	266,895
Certificates of Deposit - Hancock Bank	4.10	133,252
Certificates of Deposit - Whitney National Bank	4.25	133,592
Repurchase Agreements	5.04	1,581,240
Total 2001A Public Improvement Sales Tax Revenue Bonds		2,209,874
<b><u>2005B Public Improvement Sales Tax Revenue Bonds (Taxable)</u></b>		
Whitney National Bank		
Cash in Bank		13,641
Certificates of Deposit - Capital One	4.25	26,811
Certificates of Deposit - Hancock Bank	4.10	13,386
Certificates of Deposit - Whitney National Bank	4.25	13,391
Total 2005B Public Improvement Sales Tax Revenue Bonds (Taxable)		67,229
<b><u>2006A Road and Street Construction</u></b>		
Whitney National Bank:		
Cash in Bank		365,447
Certificates of Deposit - Capital One	4.25	753,984
Certificates of Deposit - Hancock Bank	4.10	376,429
Certificates of Deposit - Whitney National Bank	4.25	376,496
Repurchase Agreements	5.04	32,050,500
Total 2006A Public Improvement Sales Tax Revenue Bonds		33,922,856
<b><u>2006B Road and Street Construction</u></b>		
Whitney National Bank:		
Cash in Bank		305,784
Certificates of Deposit - Capital One	4.25	626,929
Certificates of Deposit - Hancock Bank	4.10	313,001
Certificates of Deposit - Whitney National Bank	4.25	313,066
Repurchase Agreements	5.04	90,224,500
Total 2006B Public Improvement Sales Tax Revenue Bonds		91,783,280
Grand Total Cash, Cash Equivalents and Investments - Primary Government excluding Employees' Retirement System Pension Trust Fund		\$ 806,023,583

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMBINED SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS  
 DECEMBER 31, 2006**

EXHIBIT I - 1  
 (Continued)

<u>Description</u>	<u>Interest Rate (%)</u>	<u>Carrying Amount</u>
<b><u>Employees' Retirement System Pension Trust Fund</u></b>		
Cash in Bank		\$ 5,535,854
U.S. Treasury Bonds		25,584,168
U.S. Agency Notes		2,451,465
Mortgage Backed Securities		80,630,381
Corporate Bonds		19,662,405
Corporate Bonds Index		136,383,597
Corporate Stock Index		274,241,617
Asset Backed Securities		16,056,667
International Equities		170,703,173
Domestic Equities		234,120,334
Short-Term Investment Fund		87,761,766
Equity Real Estate Fund		53,545,902
Total Employees' Retirement System Pension Trust Fund		<u>\$ 1,106,677,329</u>
 <b><u>COMPONENT UNITS</u></b>		
District Attorney of the Nineteenth Judicial District		\$ 3,808,741
Nineteenth Judicial District Court		1,181,450
E.B.R. Parish Family Court		363,207
E.B.R. Parish Juvenile Court		619,529
Nineteenth Judicial District Indigent Defender Board		1,227,193
E.B.R. Parish Clerk of Court		4,771,606
E. B. R. Parish Coroner		13,952
St. George Fire Protection District		884,290
Central Fire Protection District		538,767
E.B.R. Parish Fire Protection District No. 6		162,093
Eastside Fire Protection District		248,686
Pride Fire Protection District		177,696
Chaneyville Fire Protection District		367
Alsen-St. Irma Lee Fire Protection District		49,586
Concord Estates Crime Prevention District		3,866
Capital Region Planning Commission		664,522
Capital Area Transit System		500,294
Grand Total Cash, Cash Equivalents and Investments - Component Units		<u>\$ 15,215,845</u>

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

EXHIBIT I - 2

**REGULAR EMPLOYEES' TRUST**

<u>Revenue By Source</u>						
<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>	
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	
1998	11,632,339	20,120,542	9,901,484	79,443,675	121,098,040	
1997	9,645,590	18,405,695	14,772,623	86,711,576	129,535,484	

<u>Expenses By Type</u>					
<u>Fiscal Year</u>	<u>Benefits</u>	<u>Administrative Expenses</u>	<u>Refunds and Withdrawals</u>	<u>Total</u>	
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	
1998	37,095,474	1,015,699	1,493,287	39,604,460	
1997	44,787,560	1,020,585	1,487,729	47,295,874	

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

EXHIBIT I - 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)
12/31/06	\$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
12/31/98	740,257,038	875,075,687	134,818,649	84.6	118,742,991	113.5
12/31/97	635,463,896	811,977,242	176,513,346	78.3	114,102,750	154.7

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

Fiscal Year Ending	Annual Required Contribution	Percentage Contributed
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
12/31/98	17,967,514	107.1
12/31/97	19,510,792	91.5