

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 REQUIRED SUPPLEMENTARY INFORMATION  
 EMPLOYEES' RETIREMENT SYSTEMS  
 POLICE GUARANTEE TRUST  
 (UNAUDITED)**

EXHIBIT B - 1

**SCHEDULES OF FUNDING PROGRESS**

Actuarial Valuation <u>Date</u>	Actuarial Value of Assets <u>(a)</u>	Present Value of Future Benefits <u>(b)</u>	Present Value of Future Member Contributions <u>(c)</u>	Funded Ratio	Present Value of Future Normal Costs <u>(b-a-c)</u>
12/31/06	\$28,273,898	\$29,856,143	\$424,566	N/A	\$1,157,679
12/31/05	27,317,297	28,422,040	376,461	N/A	728,282
12/31/04	27,588,419	30,544,853	472,390	N/A	2,484,044
12/31/03	26,468,255	27,717,207	341,827	N/A	907,125
12/31/02	25,481,771	26,630,297	301,485	N/A	847,041
12/31/01	24,815,273	25,316,854	325,344	N/A	176,237
12/31/00 (1)	25,684,328	26,022,017	400,006	N/A	(62,317)
12/31/99	24,627,209	24,627,209	--	N/A	--

**SCHEDULES OF EMPLOYER CONTRIBUTIONS**

<u>Fiscal Year Ending</u>	<u>Actuarial Annual Required Contribution</u>	<u>Percentage Contributed</u>
12/31/06	\$367,957	34.1 %
12/31/05	127,781	73.5
12/31/04	112,913	73.8
12/31/03	22,283	100.0
12/31/02	--	--
12/31/01	--	--
12/31/00	--	--

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
 EMPLOYEES RETIREMENT SYSTEM  
 POLICE GUARANTEE TRUST  
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EXHIBIT B - 2

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the date indicated. Additional information as of the latest actuarial valuation follows:

Valuation date	12/31/2006
Actuarial cost method	Aggregate Actuarial Cost Method
Remaining amortization period	N/A
Asset valuation method	Market value as of January 1, 2000 and January 1, 2001. Beginning January 1, 2002, adjusted Market value with 20% of unrealized gains or (losses) recognized each year.
Actuarial assumptions: Investment rate of return	7.75% per year, compounded annually (1)
Projected salary increases	3.75% per year attributable to inflation, plus longevity and merit increases (2)
Cost-of-living adjustments	N/A

(1) revised from 2003 assumption of 8.0%

(2) revised from 2003 assumption of 4.0%