

## **SCHEDULES**

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINED SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS  
DECEMBER 31, 2005**

EXHIBIT H - 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	1.99-4.18	\$ 152,500,000
Certificates of Deposit - Hibernia National Bank	4.13-4.41	145,000,000
Certificates of Deposit - Hancock Bank	4.17-4.36	30,000,000
Certificates of Deposit - Whitney National Bank	3.92-4.20	46,000,000
U. S. Agency Bills	3.54-4.08	73,530,438
State and Local Government Series Securities	4.48-4.69	1,554,400
Cash in Bank - Whitney National Bank		22,218,978
Total Cash and Investments - Consolidated Cash Account		470,803,816
 <b><u>Payroll Cash Account</u></b>		
		(5,868)
 <b><u>Other Cash Items</u></b>		
Petty Cash		13,626
Cash on Hand		1,754,251
Total Other Cash Items		1,767,877
 <b><u>Baton Rouge River Center</u></b>		
Whitney National Bank:		
Cash in Bank		1,329,165
 <b><u>East Baton Rouge Sewerage Commission</u></b>		
Repurchase Agreements	3.89-4.88	20,956,802
Whitney National Bank:		
Cash in Bank		1,955,295
Certificates of Deposit - Hibernia National Bank	3.87-3.90	6,867,320
Certificates of Deposit - Hancock Bank	4.02-4.24	5,234,572
Total East Baton Rouge Sewerage Commission		35,013,989
 <b><u>1993 Public Improvement Sales Tax Revenue Bonds</u></b>		
Whitney National Bank:		
Cash in Bank		18,590
Certificates of Deposit - Hibernia National Bank	3.90	24,329
Certificates of Deposit - Hancock Bank	4.02-4.24	72,887
Repurchase Agreements	3.89	300,437
Total 1993 Public Improvement Sales Tax Revenue Bonds		416,243
 <b><u>1997 Public Improvement Sales Tax Revenue Bonds (Airport/Solid Waste)</u></b>		
Whitney National Bank:		
Cash in Bank		94,753
Certificates of Deposit - Hibernia National Bank	3.87-3.90	116,549
Certificates of Deposit - Hancock Bank	4.02-4.24	349,522
Repurchase Agreements	3.89	1,080,169
Total 1997 Public Improvement Sales Tax Revenue Bonds (Airport/Solid Waste)		1,640,993
 <b><u>1998A Public Improvement Sales Tax Revenue Bonds</u></b>		
Whitney National Bank:		
Cash in Bank		716,330
Certificates of Deposit - Hibernia National Bank	3.87-3.90	934,969
Certificates of Deposit - Hancock Bank	4.02-4.24	2,803,735
Repurchase Agreements	3.89	11,388,154
Total 1998A Public Improvement Sales Tax Revenue Bonds		15,843,188

Continued

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COMBINED SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS  
DECEMBER 31, 2005**

EXHIBIT H - 1  
(Continued)

<u>Description</u>	<u>Interest Rate (%)</u>	<u>Carrying Amount</u>
<b><u>PRIMARY GOVERNMENT (Continued)</u></b>		
<b><u>1998C Public Improvement Sales Tax Revenue Bonds</u></b>		
Whitney National Bank:		
Cash in Bank		\$ 44,715
Certificates of Deposit - Hibernia National Bank	3.87-3.90	54,093
Certificates of Deposit - Hancock Bank	4.02-4.24	162,205
Repurchase Agreements	3.89	460,000
Total 1998C Public Improvement Sales Tax Revenue Bonds		721,013
<b><u>2001A Public Improvement Sales Tax Revenue Bonds</u></b>		
Whitney National Bank:		
Cash in Bank		103,293
Certificates of Deposit - Hibernia National Bank	3.87-3.90	133,275
Certificates of Deposit - Hancock Bank	4.02-4.24	399,672
Repurchase Agreements	5.04	1,581,240
Total 2001A Public Improvement Sales Tax Revenue Bonds		2,217,480
<b><u>2005B Public Improvement Sales Tax Revenue Bonds (Taxable)</u></b>		
Whitney National Bank		
Cash in Bank		13,125
Certificates of Deposit - Hibernia National Bank	1.70-2.03	13,125
Certificates of Deposit - Hancock Bank	2.15	39,371
Total 2005B Public Improvement Sales Tax Revenue Bonds (Taxable)		65,621
Grand Total Cash, Cash Equivalents and Investments - Primary Government excluding Employees' Retirement System Pension Trust Fund		\$ 529,813,517
 <b><u>Employees' Retirement System Pension Trust Fund</u></b>		
Cash in Bank		\$ 6,241,735
U.S. Treasury Bonds		23,158,498
U.S. Agency Notes		5,093,827
Mortgage Backed Securities		75,418,380
Corporate Bonds		48,855,355
Corporate Bonds Index		135,920,045
Corporate Stock Index		244,815,989
Asset Backed Securities		16,614,328
International Equities		197,098,361
Domestic Equities		188,900,471
Short-Term Investment Fund		9,069,098
Equity Real Estate Fund		48,344,326
Total Employees' Retirement System Pension Trust Fund		\$ 999,530,413

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMBINED SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS  
 DECEMBER 31, 2005**

EXHIBIT H - 1  
 (Continued)

<u>Description</u>	<u>Interest Rate (%)</u>	<u>Carrying Amount</u>
<b><u>COMPONENT UNITS</u></b>		
District Attorney of the Nineteenth Judicial District		\$ 3,120,462
Nineteenth Judicial District Court		463,400
E.B.R. Parish Family Court		346,577
E.B.R. Parish Juvenile Court		583,795
Nineteenth Judicial District Indigent Defender Board		593,092
E.B.R. Parish Clerk of Court		4,698,534
E. B. R. Parish Coroner		650
St. George Fire Protection District		791,658
Central Fire Protection District		725,537
E.B.R. Parish Fire Protection District No. 6		124,665
Eastside Fire Protection District		98,395
Pride Fire Protection District		67,663
Chaneyville Fire Protection District		582
Alsen-St. Irma Lee Fire Protection District		38,011
Capital Region Planning Commission		382,513
Capital Area Transit System		118,362
Grand Total Cash, Cash Equivalents and Investments - Component Units		\$ 12,153,896

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

EXHIBIT H - 2

**REGULAR EMPLOYEES' TRUST**

Revenue By Source

<u>Fiscal Year</u>	<u>Employee Contributions</u>	<u>Employer Contributions</u>	<u>Investment Income</u>	<u>Net Appreciation (Depreciation) in Fair Value of Investments</u>	<u>Total</u>
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
1996	9,033,167	16,219,697	20,725,256	35,437,680	81,415,800

Expenses By Type

<u>Fiscal Year</u>	<u>Benefits</u>	<u>Administrative Expenses</u>	<u>Refunds and Withdrawals</u>	<u>Total</u>
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
1996	30,666,429	877,475	1,815,573	33,359,477

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

EXHIBIT H - 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>
12/31/05	\$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
12/31/96	587,193,233	773,936,127	186,742,894	75.9	109,658,886	170.3

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

<u>Fiscal Year Ending</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
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
12/31/96	17,773,028	91.3