

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 REQUIRED SUPPLEMENTARY INFORMATION  
 EMPLOYEES' RETIREMENT SYSTEMS  
 SCHEDULES OF FUNDING PROGRESS  
 (UNAUDITED)**

EXHIBIT B - 1

**REGULAR EMPLOYEES' TRUST**

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)
12/31/04	\$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
12/31/95	551,301,959	718,277,070	166,975,111	76.8	104,601,384	159.6
12/31/94	480,505,268	657,162,178	176,656,910	73.1	100,596,231	175.6

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 EMPLOYEES' RETIREMENT SYSTEMS  
 SCHEDULES OF EMPLOYER CONTRIBUTIONS  
 (UNAUDITED)**

EXHIBIT B - 2

**REGULAR EMPLOYEES' TRUST**

<u>Fiscal Year Ending</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
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
12/31/95	17,845,851	80.0

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
 EMPLOYEES' RETIREMENT SYSTEMS  
 (UNAUDITED)**

EXHIBIT B - 3

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

**REGULAR EMPLOYEES' TRUST**

Valuation date	12/31/2004
Actuarial cost method	Entry Age Normal
Asset valuation method	Level percentage of payroll on 30-year open amortization, with a 2.50% payroll growth assumption throughout of the amortization period. This approach is expected to result in an increase balance for the first eight years of the amortization period (through 2013).
Actuarial assumptions: Investment rate of return	Expected value method which recognizes the difference between the expected value and the market value for total (realized and unrealized) investment gains/losses at the rate of 20% per year for each of the subsequent five years.  7.75% per year, compounded annually
Projected salary increases	3.75% per year, compounded annually, attributable to inflation. Additional projected salary increases based on years of service and age attributable to seniority and merit, and no post-retirement benefit increases.
Cost-of-living adjustments	None