

## **SCHEDULES**

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINED SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS  
DECEMBER 31, 2002**

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	1.39-2.28	\$ 104,000,000
Certificates of Deposit - Hibernia National Bank	1.21-1.70	70,000,000
Certificates of Deposit - Bank One	1.25-1.75	70,000,000
Certificates of Deposit - Hancock Bank	1.25-1.67	50,000,000
U.S. Treasury Bills	1.18-1.50	49,743,337
U.S. Agency Bills	1.58-1.64	29,602,556
State and Local Government Series Securities	3.35-4.69	4,167,100
Cash in Bank - Whitney National Bank		10,195,024
Total Cash and Investments - Consolidated Cash Account		387,708,017
 <u>Payroll Cash Account</u>		 5,279,450
 <u>Other Cash Items</u>		
Petty Cash		13,211
Cash on Hand		1,711,623
Total Other Cash Items		1,724,834
 <u>Riverside Centroplex</u>		
Whitney National Bank:		
Cash in Bank		621,053
 <u>Greater Baton Rouge Parking Authority</u>		
Bank One		
One Group U.S. Treasury Securities	0.73-1.70	601,361
 <u>East Baton Rouge Sewerage Commission</u>		
Louisiana Asset Management Pool	1.39-2.28	1,311,729
Repurchase Agreements	3.89-4.88	21,136,703
Whitney National Bank:		
Cash in Bank		98
Certificates of Deposit - Hibernia National Bank	1.18-1.70	7,482,545
Certificates of Deposit - Hancock Bank	1.25-1.79	7,095,528
Total East Baton Rouge Sewerage Commission		37,026,603
 <u>1993 Public Improvement Sales Tax Revenue Bonds</u>		
Whitney National Bank:		
Cash in Bank		1
Certificates of Deposit - Hibernia National Bank	1.18-1.70	47,687
Certificates of Deposit - Hancock Bank	1.25-1.63	66,357
Repurchase Agreements	3.89	303,930
Total 1993 Public Improvement Sales Tax Revenue Bonds		417,975
 <u>1997 Public Improvement Sales Tax Revenue Bonds (Airport/Solid Waste)</u>		
Whitney National Bank:		
Cash in Bank		10
Certificates of Deposit - Hibernia National Bank	1.18-1.70	416,259
Certificates of Deposit - Hancock Bank	1.25-1.63	584,894
Repurchase Agreements	3.89	2,297,000
Total 1997 Public Improvement Sales Tax Revenue Bonds (Airport/Solid Waste)		3,298,163

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINED SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS  
DECEMBER 31, 2002**

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		\$ 64
Certificates of Deposit - Hibernia National Bank	1.18-1.70	1,850,125
Certificates of Deposit - Hancock Bank	1.25-1.63	2,578,928
Repurchase Agreements	3.89	11,520,553
Total 1998A Public Improvement Sales Tax Revenue Bonds		15,949,670
<b><u>1998C Public Improvement Sales Tax Revenue Bonds</u></b>		
Whitney National Bank:		
Cash in Bank		4
Certificates of Deposit - Hibernia National Bank	1.18-1.70	213,908
Certificates of Deposit - Hancock Bank	1.25	51,207
Repurchase Agreements	3.89	460,000
Total 1998C Public Improvement Sales Tax Revenue Bonds		725,119
<b><u>2001A Public Improvement Sales Tax Revenue Bonds</u></b>		
Whitney National Bank:		
Cash in Bank		6
Certificates of Deposit - Hibernia National Bank	1.18-1.70	306,623
Certificates of Deposit - Hancock Bank	1.25-1.63	331,359
Repurchase Agreements	5.04	1,599,624
Total 1998C Public Improvement Sales Tax Revenue Bonds		2,237,612
<b><u>2002A/2002B Taxable Refunding Bonds</u></b>		
Bank One		
One Group U.S. Treasury Securities	0.73-1.70	918,947
Grand Total Cash, Cash Equivalents and Investments - Primary Government excluding Employees' Retirement System Pension Trust Fund		\$ 456,508,804
<b><u>Employees' Retirement System Pension Trust Fund</u></b>		
Cash in Bank		\$ 988,652
U.S. Treasury Bonds		7,106,341
U.S. Agency Notes		45,014,631
Corporate Bonds		69,174,732
Corporate Stocks		98,701,398
Corporate Stock Index		218,637,570
International Equity		109,128,773
Enhance Bond Index Fund		138,708,516
Repurchase Agreements		27,150,000
Total Employees' Retirement System Pension Trust Fund		714,610,613
<b><u>Capital Transportation Corporation's Retirement System Pension Trust Fund</u></b>		
Mutual Funds		4,118,450
Grand Total Cash, Cash Equivalents and Investments - Fiduciary Accounts		\$ 718,729,063

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMBINED SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS  
 DECEMBER 31, 2002**

EXHIBIT I - 1  
 (Continued)

<u>Description</u>	<u>Carrying Amount</u>
<b><u>COMPONENT UNITS</u></b>	
District Attorney of the Nineteenth Judicial District	\$ 2,667,583
Nineteenth Judicial District Court	802,346
E.B.R. Parish Family Court	293,062
E.B.R. Parish Juvenile Court	515,889
Nineteenth Judicial District Indigent Defender Board	489,578
E.B.R. Parish Clerk of Court	5,285,847
E. B. R. Parish Coroner	34,741
St. George Fire Protection District	234,538
Central Fire Protection District	357,950
E.B.R. Parish Fire Protection District No. 6	98,580
Eastside Fire Protection District	73,030
Pride Fire Protection District	112,112
Capital Region Planning Commission	449,421
Capital Transportation Corporation	<u>1,167,423</u>
 Grand Total Cash, Cash Equivalents and Investments - Component Units	 \$ <u>12,582,100</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**

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>
1993	\$ 7,979,402	\$ 12,521,766	\$ 45,938,522	\$ --	\$ 66,439,690
1994	8,071,425	12,559,091	8,078,771	--	28,709,287
1995	8,751,553	14,276,717	23,361,645	84,200,933 *	130,590,848
1996	9,033,167	16,219,697	20,725,256	35,437,680	81,415,800
1997	9,645,590	18,405,695	14,772,623	86,711,576	129,535,484
1998	11,632,339	20,120,542	9,901,484	79,443,675	121,098,040
1999	11,776,623	20,334,067	9,694,688	83,703,462	125,508,840
2000	9,231,205	13,587,244	10,466,030	7,199,059	40,483,538
2001	8,972,290	11,516,686	10,284,795	(25,651,838)	5,121,933
2002	9,223,966	12,053,689	8,578,556	(71,317,665)	(41,461,454)

Expenses By Type				
<u>Fiscal Year</u>	<u>Benefits</u>	<u>Administrative Expenses</u>	<u>Refunds and Withdrawals</u>	<u>Total</u>
1993	\$ 23,175,012	\$ 1,780,369	\$ 1,372,805	\$ 26,328,186
1994	25,063,890	1,719,250	1,094,799	27,877,939
1995	28,602,602	791,387	1,724,025	31,118,014
1996	30,666,429	877,475	1,815,573	33,359,477
1997	44,787,560	1,020,585	1,487,729	47,295,874
1998	37,095,474	1,015,699	1,493,287	39,604,460
1999	40,759,659	944,577	2,012,039	43,716,275
2000	43,966,217	732,364	1,760,171	46,458,752
2001	43,261,108	789,316	1,999,902	46,050,326
2002	45,286,042	817,319	1,670,141	47,773,502

**POLICE GUARANTEE 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>
2000	\$ 42,082	\$ 61,106	\$ (4,310)	\$ 2,260,840	\$ 2,359,718
2001	45,442	117,845	(40,769)	(197,380)	(74,862)
2002	43,427	55,955	(51,744)	(1,768,728)	(1,721,090)

Expenses By Type				
<u>Fiscal Year</u>	<u>Benefits</u>	<u>Administrative Expenses</u>	<u>Refunds and Withdrawals</u>	<u>Total</u>
2000	\$ 836,898	\$ 465,689	\$ 13	\$ 1,302,600
2001	790,646	301,978	466	1,093,090
2002	531,005	258,758	600	790,363

\* The Retirement System elected early implementation of GASB Statement No. 25.

