

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

EXHIBIT B - 1

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
EMPLOYEES' RETIREMENT SYSTEM
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)
12/31/02	\$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 (1)	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

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
EMPLOYEES' RETIREMENT SYSTEM
POLICE GUARANTEE TRUST**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Present Value of Future Benefits (b)	Present Value of Future Member Contributions (c)	Funded Ratio	Present Value of Future Normal Costs (b-a-c)
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 (2)	25,684,328	26,022,017	400,006	N/A	(62,317)
12/31/99	24,627,209	24,627,209	--	N/A	--

CAPITAL TRANSPORTATION CORPORATION

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/02	\$4,138,544	\$4,309,796	\$171,252	96.0 %	\$3,991,134	4.3 %
12/31/01	4,244,806	4,763,742	518,936	89.1	4,252,624	12.2
12/31/00	4,113,469	4,113,469	--	100.0	4,099,654	--
12/31/99	3,752,507	3,752,507	--	100.0	3,917,671	--
02/01/98 (3)	2,476,580	2,814,804	338,224	87.9	2,569,374	13.2
02/01/97	2,048,573	2,169,991	121,418	94.4	2,519,162	4.8

- (1) These results reflect the impact of the public safety employees transfer to the Municipal Police Employees' Retirement System and the actuarial assumption changes. This method does not identify or separately amortize unfunded actuarial liabilities. (See Note 7)
- (2) Aggregate Actuarial Cost Method (See Note 7)
- (3) Actuarial valuations prior to 1999 were determined as of the beginning of the plan year.

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

EXHIBIT B - 2

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 EMPLOYEES' RETIREMENT SYSTEM
 REGULAR EMPLOYEES' TRUST**

<u>Fiscal Year Ending</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
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
 EMPLOYEES' RETIREMENT SYSTEM
 POLICE GUARANTEE TRUST**

<u>Fiscal Year Ending</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
12/31/02	\$55,955	100.0 %
12/31/01	55,359	100.0
12/31/00	67,554	100.0

CAPITAL TRANSPORTATION CORPORATION

<u>Fiscal Year Ending</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
12/31/02	\$217,556	153.3 %
12/31/01	106,152	280.4
12/31/00	91,777	323.5
12/31/99	109,745	209.7
12/31/98	102,371	188.3
12/31/97	88,077	159.5
12/31/96	71,240	125.4
12/31/95	57,314	124.8

**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:

	CPERS REGULAR EMPLOYEES' TRUST	CPERS POLICE GUARANTEE TRUST
Valuation date	12/31/02	12/31/02
Actuarial cost method	Entry Age Normal	Aggregate Actuarial Cost Method
	Level percentage of payroll on a closed basis, assuming payroll increases 0% per year during the final 15 years of the amortization period, and 4% per year for all years prior to the final 15 years	N/A
Remaining amortization period	22 years	N/A
Asset valuation method	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.	As of December 31, 2002, 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.
Actuarial assumptions: Investment rate of return	8% per year, compounded annually	8% per year, compounded annually
Projected salary increases	4% 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.	4% per year, compounded annually attributable to inflation, plus longevity and merit increases.
Cost-of-living adjustments	None	N/A

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
EMPLOYEES' RETIREMENT SYSTEMS
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EXHIBIT B - 3
(Continued)

**CAPITAL
TRANSPORTATION
CORPORATION
COMPONENT UNIT**

Valuation date	12/31/02
Actuarial cost method	Frozen entry age actuarial cost method
Amortization method	Level percent closed
Remaining amortization period	10 years
Asset valuation method	Current market value as of the last day of the prior plan year.
Actuarial assumptions: Investment rate of return	7% compounded annually
Projected salary increases	4% per year
Cost-of-living adjustments	N/A