

SCHEDULES

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMBINED SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS
 DECEMBER 31, 2001**

EXHIBIT H - 1

<u>Description</u>	<u>Interest Rate (%)</u>	<u>Carrying Amount</u>
<u>PRIMARY GOVERNMENT</u>		
<u>Consolidated Cash Account</u>		
Louisiana Asset Management Pool	2.28-6.44	\$ 179,000,000
Certificates of Deposit - Hibernia National Bank	2.09-3.66	43,500,000
Certificates of Deposit - Whitney National Bank	3.51	5,000,000
U.S. Treasury Bills	3.35-3.41	15,743,431
Corporate Stocks		777,947
State and Local Government Series Securities	3.35-4.69	4,958,900
Cash in Bank - Whitney National Bank		97,864,149
Total Cash and Investments - Consolidated Cash Account		346,844,427
 <u>Other Cash Items</u>		
Petty Cash		13,038
Cash on Hand		1,796,738
Total Other Cash Items		1,809,776
 <u>Riverside Centroplex</u>		
Whitney National Bank:		
Cash in Bank		642,610
 <u>Greater Baton Rouge Parking Authority</u>		
Bank One		
Liquid Asset Treasuries	1.23-6.29	1,033,318
 <u>East Baton Rouge Sewerage Commission</u>		
Louisiana Asset Management Pool	2.28-6.44	1,816,899
Repurchase Agreements	4.88	1,107,448
U.S. Treasury Bills	3.13	94,853
Whitney National Bank:		
Cash in Bank		3,667,641
Certificates of Deposit - Hibernia National Bank	2.21-3.58	23,457,084
Certificates of Deposit - Whitney National Bank	2.05-3.43	7,098,643
Total East Baton Rouge Sewerage Commission		37,242,568
 <u>1993 Public Improvement Sales Tax Revenue Bonds</u>		
Whitney National Bank:		
Cash in Bank		42,701
Certificates of Deposit - Hibernia National Bank	2.21-3.38	327,740
Certificates of Deposit - Whitney National Bank	2.05-3.43	47,620
Total 1993 Public Improvement Sales Tax Revenue Bonds		418,061
 <u>1997 Public Improvement Sales Tax Revenue Bonds (Airport/Solid Waste)</u>		
Whitney National Bank:		
Cash in Bank		369,650
Certificates of Deposit - Hibernia National Bank	2.21-3.38	2,500,692
Certificates of Deposit - Whitney National Bank	2.05-3.43	407,385
Total 1997 Public Improvement Sales Tax Revenue Bonds (Airport/Solid Waste)		3,277,727

Continued

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 DECEMBER 31, 2001**

EXHIBIT H - 1
 (Continued)

<u>Description</u>	<u>Interest Rate (%)</u>	<u>Carrying Amount</u>
<u>PRIMARY GOVERNMENT (Continued)</u>		
<u>1998A Public Improvement Sales Tax Revenue Bonds</u>		
Whitney National Bank:		
Cash in Bank		\$ 1,631,683
Certificates of Deposit - Hibernia National Bank	2.21-3.38	12,429,674
Certificates of Deposit - Whitney National Bank	2.05-3.43	1,818,269
Total 1998A Public Improvement Sales Tax Revenue Bonds		15,879,626
<u>1998C Public Improvement Sales Tax Revenue Bonds</u>		
Whitney National Bank:		
Cash in Bank		93,838
Certificates of Deposit - Hibernia National Bank	2.21-3.38	708,515
Certificates of Deposit - Whitney National Bank	2.05-3.43	104,489
Total 1998C Public Improvement Sales Tax Revenue Bonds		906,842
<u>2001A Public Improvement Sales Tax Revenue Bonds</u>		
Whitney National Bank:		
Cash in Bank		429,469
Certificates of Deposit - Hibernia National Bank	2.21	47,872
Certificates of Deposit - Whitney National Bank	2.05	159,522
U.S. Treasury Bills	3.13	111,650
Repurchase Agreements	5.04	1,599,624
Total 1998C Public Improvement Sales Tax Revenue Bonds		2,348,137
Grand Total Cash, Cash Equivalents and Investments - Primary Government excluding Employees' Retirement System Pension Trust Fund		\$ 410,403,092
 <u>Employees' Retirement System Pension Trust Fund</u>		
Cash in Bank		\$ 630,708
U.S. Treasury Bonds		15,557,495
U.S. Agency Notes		52,702,283
Corporate Bonds		61,986,427
Corporate Stocks		111,249,665
Corporate Stock Index		288,731,972
International Equity		84,014,529
Enhance Bond Index Fund		152,447,365
Repurchase Agreements		28,200,000
Total Employees' Retirement System Pension Trust Fund		\$ 795,520,444

Continued

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 DECEMBER 31, 2001**

EXHIBIT H - 1
 (Continued)

<u>Description</u>	<u>Carrying Amount</u>
 <u>COMPONENT UNITS</u>	
District Attorney of the Nineteenth Judicial District	\$ 2,709,433
Nineteenth Judicial District Court	965,492
E.B.R. Parish Family Court	302,588
E.B.R. Parish Juvenile Court	420,597
Nineteenth Judicial District Indigent Defender Board	439,217
E.B.R. Parish Clerk of Court	3,059,093
E. B. R. Parish Coroner	14,920
St. George Fire Protection District	22,394
Central Fire Protection District	342,344
E.B.R. Parish Fire Protection District No. 6	172,994
Eastside Fire Protection District	88,922
Pride Fire Protection District	95,386
Capital Region Planning Commission	393,986
Capital Transportation Corporation	1,095,589
	1,095,589
 Grand Total Cash, Cash Equivalents and Investments - Component Units	 \$ 10,122,955

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

EXHIBIT H - 2

<u>Revenue By Source</u>					
<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>
1992	\$ 7,631,349	\$ 12,096,356	\$ 37,418,586	\$ --	\$ 57,146,291
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	9,273,287	13,648,350	10,461,720	9,459,899	42,843,256
2001	9,017,731	11,634,530	10,244,026	(25,849,218)	5,047,069

<u>Expenses By Type</u>				
<u>Fiscal Year</u>	<u>Benefits</u>	<u>Administrative Expenses</u>	<u>Refunds and Withdrawals</u>	<u>Total</u>
1992	\$ 22,134,910	\$ 1,151,444	\$ 1,315,215	\$ 24,601,569
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	44,803,114	1,198,054	1,760,184	47,761,352
2001	44,051,754	1,091,294	2,000,367	47,143,415

Contributions were made in accordance with actuarial determined contribution requirements.

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

