

**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)
12/31/01	\$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)
12/31/01	\$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)
12/31/01	\$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. (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>
12/31/01	\$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>
12/31/01	\$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>
12/31/01	\$ 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
12/31/94	52,622	118.7

**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:

	<u>REGULAR EMPLOYEES' TRUST</u>	<u>POLICE GUARANTEE TRUST</u>
Valuation date	12/31/01	12/31/01
Actuarial cost method	Entry Age Normal	Aggregate Actuarial Cost Method
Amortization 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	23 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, 2001, adjusted market value with 20% of the change in unrealized gains (or losses) recognized immediately, with 20% recognized in each of the four subsequent valuations.
Actuarial assumptions: Investment rate of return	8% per year, compounded annually	8% 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  
(UNAUDITED)**

EXHIBIT B - 3  
(Continued)

**CAPITAL  
TRANSPORTATION  
CORPORATION  
COMPONENT UNIT**

Valuation date	12/31/01
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
Actuarial assumptions: Investment rate of return	7% compounded annually
Projected salary increases	4% per year
Cost-of-living adjustments	N/A