

## FIDUCIARY FUNDS

### Pension Trust Funds

**City-Parish Employees Retirement System (CPERS) Regular Pension Trust Fund**

accounts for a cost-sharing multiple-employer defined benefit pension system established for employees of the City-Parish government, some of the government's discretely presented component agencies and related organizations.

**CPERS Police Guarantee Trust Fund**

accounts for a single-employer special trust set up by CPERS to administer certain benefits to police employees who transferred to the State Municipal Police Employees Retirement System (MPERS) in 2000. This fund covers benefits that were included in the CPERS system that are not covered by the MPERS system.

### Agency Funds

**Sales Tax Suspense Fund** accounts for the collection of the City-Parish 3% sales tax and distribution thereof to the General Fund, City of Baker, City of Zachary, City of Central and Consolidated School District.

**City Court Receipts Suspense Fund** accounts for the receipt of advance court costs and collections and the disbursements for garnishments, court costs, and civil fees.

**City Court Appearance Bond Fund** accounts for the appearance cash bond deposits and the disbursements of refunds and forfeits.

**Indigent Defender Fund** accounts for the designated court costs and disbursements to the attorneys of indigent clients.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**PENSION TRUST FUNDS**  
**DECEMBER 31, 2016**

EXHIBIT E - 1

	<u>CPERS Regular Retirement System</u>	<u>CPERS Police Guaranty System</u>	<u>Total Pension Trust Funds</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 15,052,792	\$ 3,055,593	\$ 18,108,385
Receivables:			
Employee contributions	622,272	1,037	623,309
Employer contributions	6,210,877	411,596	6,622,473
Interest and dividends	17,227	427	17,654
Pending trades	3,077,879	136,800	3,214,679
Other contributions	109,200	--	109,200
Total receivables	<u>10,037,455</u>	<u>549,860</u>	<u>10,587,315</u>
Investments, at fair value			
Fixed income - domestic	280,935,033	5,749,948	286,684,981
Fixed income - international	17,813,746	325,111	18,138,857
Equity securities - domestic	318,580,353	3,885,544	322,465,897
Equity securities - international	273,244,881	3,067,636	276,312,517
Real estate investments	67,579,331	--	67,579,331
Alternative investments	78,033,688	768,576	78,802,264
Total investments	<u>1,036,187,032</u>	<u>13,796,815</u>	<u>1,049,983,847</u>
Capital assets:			
Land	550,628	--	550,628
Buildings	706,345	--	706,345
Equipment	48,540	--	48,540
Accumulated depreciation	<u>(741,251)</u>	<u>--</u>	<u>(741,251)</u>
Total capital assets	<u>564,262</u>	<u>--</u>	<u>564,262</u>
Total assets	<u>1,061,841,541</u>	<u>17,402,268</u>	<u>1,079,243,809</u>
<b>LIABILITIES</b>			
Accrued expenses and benefits payable	889,224	138,119	1,027,343
Pending trades payable	<u>586,617</u>	<u>--</u>	<u>586,617</u>
Total liabilities	<u>1,475,841</u>	<u>138,119</u>	<u>1,613,960</u>
<b>NET POSITION</b>			
Net position restricted for pensions	<u>\$ 1,060,365,700</u>	<u>\$ 17,264,149</u>	<u>\$ 1,077,629,849</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**PENSION TRUST FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT E - 2

	<u>CPERS Regular Retirement System</u>	<u>CPERS Police Guaranty System</u>	<u>Total Pension Trust Funds</u>
<b>ADDITIONS</b>			
Contributions:			
Employee	\$ 13,831,480	\$ 63,856	\$ 13,895,336
Employer	43,049,895	581,007	43,630,902
Severance contributions from employee	1,343,631	--	1,343,631
Total contributions	<u>58,225,006</u>	<u>644,863</u>	<u>58,869,869</u>
Investment income			
<i>From investment activities:</i>			
Net appreciation (depreciation) in fair value of investments	84,733,399	1,080,457	85,813,856
Interest	428,071	13,218	441,289
Total investment income	<u>85,161,470</u>	<u>1,093,675</u>	<u>86,255,145</u>
Less: investment expense	6,116,631	119,086	6,235,717
Net income from investing activities	<u>79,044,839</u>	<u>974,589</u>	<u>80,019,428</u>
Total additions	<u>137,269,845</u>	<u>1,619,452</u>	<u>138,889,297</u>
<b>DEDUCTIONS</b>			
Benefit payments	96,110,412	2,651,397	98,761,809
Refunds and withdrawals	2,655,064	--	2,655,064
Administrative expenses	1,325,596	269,510	1,595,106
Total deductions	<u>100,091,072</u>	<u>2,920,907</u>	<u>103,011,979</u>
Change in net position	37,178,773	(1,301,455)	35,877,318
Net position - beginning of year	<u>1,023,186,927</u>	<u>18,565,604</u>	<u>1,041,752,531</u>
Net position - end of year	<u>\$ 1,060,365,700</u>	<u>\$ 17,264,149</u>	<u>\$ 1,077,629,849</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**DECEMBER 31, 2016**

EXHIBIT E - 3

	<u>Sales Tax Suspense</u>	<u>City Court Receipts Suspense</u>	<u>City Court Appearance Bond</u>	<u>Indigent Defender</u>	<u>Total Agency Funds</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 16,563,059	\$ 2,628,757	\$ 533,105	\$ 42,410	\$ 19,767,331
Taxes receivable for other governments	21,331,865	--	--	--	21,331,865
Other receivables	<u>32,714</u>	<u>--</u>	<u>--</u>	<u>78,122</u>	<u>110,836</u>
Total assets	<u>\$ 37,927,638</u>	<u>\$ 2,628,757</u>	<u>\$ 533,105</u>	<u>\$ 120,532</u>	<u>\$ 41,210,032</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 34,958,769	\$ 643,389	\$ 17,700	\$ 120,532	\$ 35,740,390
Deposits and escrow accounts	<u>2,968,869</u>	<u>1,985,368</u>	<u>515,405</u>	<u>--</u>	<u>5,469,642</u>
Total liabilities	<u>\$ 37,927,638</u>	<u>\$ 2,628,757</u>	<u>\$ 533,105</u>	<u>\$ 120,532</u>	<u>\$ 41,210,032</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT E - 4

	<u>Balance January 1, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2016</u>
<b><u>Sales Tax Suspense Fund:</u></b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 17,457,957	\$ 353,270,789	\$ 354,165,687	\$ 16,563,059
Taxes receivable for other governments	18,647,491	21,331,865	18,647,491	21,331,865
Other receivables	210,344	167,642	345,272	32,714
Total assets	<u>\$ 36,315,792</u>	<u>\$ 374,770,296</u>	<u>\$ 373,158,450</u>	<u>\$ 37,927,638</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 32,900,849	\$ 36,141,549	\$ 34,083,629	\$ 34,958,769
Deposits and escrow accounts	3,414,943	362,987,186	363,433,260	2,968,869
Total liabilities	<u>\$ 36,315,792</u>	<u>\$ 399,128,735</u>	<u>\$ 397,516,889</u>	<u>\$ 37,927,638</u>
 <b><u>City Court Receipts Suspense Fund:</u></b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,112,442	\$ 13,219,814	\$ 12,703,499	\$ 2,628,757
<b>LIABILITIES</b>				
Accounts payable	\$ 237,713	\$ 10,858,583	\$ 10,452,907	\$ 643,389
Deposits and escrow accounts	1,874,729	13,217,875	13,107,236	1,985,368
Total liabilities	<u>\$ 2,112,442</u>	<u>\$ 24,076,458</u>	<u>\$ 23,560,143</u>	<u>\$ 2,628,757</u>
 <b><u>City Court Appearance Bond Fund:</u></b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 614,540	\$ 210,900	\$ 292,335	\$ 533,105
<b>LIABILITIES</b>				
Accounts payable	\$ 2,950	\$ 307,561	\$ 292,811	\$ 17,700
Deposits and escrow accounts	611,590	192,400	288,585	515,405
Total liabilities	<u>\$ 614,540</u>	<u>\$ 499,961</u>	<u>\$ 581,396</u>	<u>\$ 533,105</u>
 <b><u>Indigent Defender Fund:</u></b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 80,721	\$ 2,415,576	\$ 2,453,887	\$ 42,410
Receivables	124,363	78,076	124,317	78,122
Total assets	<u>\$ 205,084</u>	<u>\$ 2,493,652</u>	<u>\$ 2,578,204</u>	<u>\$ 120,532</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 205,084	\$ 2,350,029	\$ 2,434,581	\$ 120,532

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT E - 4  
(Continued)

	<u>Balance January 1, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2016</u>
<b><u>Total all agency funds</u></b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 20,265,660	\$ 369,117,079	\$ 369,615,408	\$ 19,767,331
Taxes receivable for other governments	18,647,491	21,331,865	18,647,491	21,331,865
Other receivables	<u>334,707</u>	<u>245,718</u>	<u>469,589</u>	<u>110,836</u>
Total assets	<u>\$ 39,247,858</u>	<u>\$ 390,694,662</u>	<u>\$ 388,732,488</u>	<u>\$ 41,210,032</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 33,346,596	\$ 49,657,722	\$ 47,263,928	\$ 35,740,390
Deposits and escrow accounts	<u>5,901,262</u>	<u>376,397,461</u>	<u>376,829,081</u>	<u>5,469,642</u>
Total liabilities	<u>\$ 39,247,858</u>	<u>\$ 426,055,183</u>	<u>\$ 424,093,009</u>	<u>\$ 41,210,032</u>