

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, 2015

EXHIBIT E - 1

	<u>CPERS Regular Retirement System</u>	<u>CPERS Police Guaranty System</u>	<u>Total Pension Trust Funds</u>
ASSETS			
Cash and cash equivalents	\$ 16,264,555	\$ 2,656,163	\$ 18,920,718
Receivables:			
Employee contributions	614,712	913	615,625
Employer contributions	3,306,851	686,410	3,993,261
Interest and dividends	5,704	35	5,739
Pending trades	3,645,416	136,827	3,782,243
Other contributions	138,862	--	138,862
Total receivables	<u>7,711,545</u>	<u>824,185</u>	<u>8,535,730</u>
Investments, at fair value			
Fixed income - domestic	272,017,206	6,406,799	278,424,005
Fixed income - international	24,610,440	515,759	25,126,199
Equity securities - domestic	300,457,696	3,991,437	304,449,133
Equity securities - international	264,259,383	3,430,603	267,689,986
Real estate investments	64,441,591	--	64,441,591
Alternative investments	75,144,336	905,432	76,049,768
Total investments	<u>1,000,930,652</u>	<u>15,250,030</u>	<u>1,016,180,682</u>
Capital assets:			
Land	550,628	--	550,628
Buildings	706,345	--	706,345
Equipment	43,641	--	43,641
Accumulated depreciation	<u>(735,297)</u>	<u>--</u>	<u>(735,297)</u>
Total capital assets	<u>565,317</u>	<u>--</u>	<u>565,317</u>
Total assets	<u>1,025,472,069</u>	<u>18,730,378</u>	<u>1,044,202,447</u>
LIABILITIES			
Accrued expenses and benefits payable	1,028,667	157,340	1,186,007
Pending trades payable	<u>1,256,475</u>	<u>7,434</u>	<u>1,263,909</u>
Total liabilities	<u>2,285,142</u>	<u>164,774</u>	<u>2,449,916</u>
NET POSITION			
Held in trust for pension benefits	<u>\$ 1,023,186,927</u>	<u>\$ 18,565,604</u>	<u>\$ 1,041,752,531</u>

The accompanying notes are an integral part of this statement.

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, 2015

EXHIBIT E - 2

	CPERS Regular Retirement System	CPERS Police Guaranty System	Total Pension Trust Funds
	<u> </u>	<u> </u>	<u> </u>
ADDITIONS			
Contributions:			
Employee	\$ 13,596,282	\$ 99,365	\$ 13,695,647
Employer	41,387,640	951,261	42,338,901
Severance contributions from employee	1,457,940	--	1,457,940
Total contributions	<u>56,441,862</u>	<u>1,050,626</u>	<u>57,492,488</u>
Investment income			
<i>From investment activities:</i>			
Net appreciation (depreciation) in fair value of investments	(3,043,423)	(264,902)	(3,308,325)
Interest	368,456	4,619	373,075
Total investment income	<u>(2,674,967)</u>	<u>(260,283)</u>	<u>(2,935,250)</u>
Less: investment expense	6,933,916	143,357	7,077,273
Net income from investing activities	<u>(9,608,883)</u>	<u>(403,640)</u>	<u>(10,012,523)</u>
Total additions	<u>46,832,979</u>	<u>646,986</u>	<u>47,479,965</u>
DEDUCTIONS			
Benefit payments	93,118,375	1,853,004	94,971,379
Refunds and withdrawals	3,088,270	--	3,088,270
Administrative expenses	1,318,104	313,560	1,631,664
Total deductions	<u>97,524,749</u>	<u>2,166,564</u>	<u>99,691,313</u>
Change in net position	(50,691,770)	(1,519,578)	(52,211,348)
Net position - beginning of year	<u>1,073,878,697</u>	<u>20,085,182</u>	<u>1,093,963,879</u>
Net position - end of year	<u>\$ 1,023,186,927</u>	<u>\$ 18,565,604</u>	<u>\$ 1,041,752,531</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2015

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>
ASSETS					
Cash and cash equivalents	\$ 17,457,957	\$ 2,112,442	\$ 614,540	\$ 80,721	\$ 20,265,660
Taxes receivable for other governments	18,647,491	--	--	--	18,647,491
Other receivables	210,344	--	--	124,363	334,707
Total assets	<u>\$ 36,315,792</u>	<u>\$ 2,112,442</u>	<u>\$ 614,540</u>	<u>\$ 205,084</u>	<u>\$ 39,247,858</u>
LIABILITIES					
Accounts payable	\$ 32,900,849	\$ 237,713	\$ 2,950	\$ 205,084	\$ 33,346,596
Deposits and escrow accounts	3,414,943	1,874,729	611,590	--	5,901,262
Total liabilities	<u>\$ 36,315,792</u>	<u>\$ 2,112,442</u>	<u>\$ 614,540</u>	<u>\$ 205,084</u>	<u>\$ 39,247,858</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS**

EXHIBIT E - 4

FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance January 1, 2015	Additions	Deletions	Balance December 31, 2015
<u>Sales Tax Suspense Fund:</u>				
ASSETS				
Cash and cash equivalents	\$ 18,146,644	\$ 334,690,661	\$ 335,379,348	\$ 17,457,957
Taxes receivable for other governments	18,050,928	18,647,491	18,050,928	18,647,491
Other receivables	128,550	249,103	167,309	210,344
Total assets	\$ 36,326,122	\$ 353,587,255	\$ 353,597,585	\$ 36,315,792
LIABILITIES				
Accounts payable	\$ 31,722,878	\$ 34,386,494	\$ 33,208,523	\$ 32,900,849
Deposits and escrow accounts	4,603,244	345,569,651	346,757,952	3,414,943
Total liabilities	\$ 36,326,122	\$ 379,956,145	\$ 379,966,475	\$ 36,315,792
 <u>City Court Receipts Suspense Fund:</u>				
ASSETS				
Cash and cash equivalents	\$ 2,265,422	\$ 14,133,538	\$ 14,286,518	\$ 2,112,442
LIABILITIES				
Accounts payable	\$ 476,801	\$ 11,884,205	\$ 12,123,293	\$ 237,713
Deposits and escrow accounts	1,788,621	14,260,326	14,174,218	1,874,729
Total liabilities	\$ 2,265,422	\$ 26,144,531	\$ 26,297,511	\$ 2,112,442
 <u>City Court Appearance Bond Fund:</u>				
ASSETS				
Cash and cash equivalents	\$ 693,428	\$ 281,088	\$ 359,976	\$ 614,540
LIABILITIES				
Accounts payable	\$ 6,550	\$ 352,127	\$ 355,727	\$ 2,950
Deposits and escrow accounts	686,878	269,738	345,026	611,590
Total liabilities	\$ 693,428	\$ 621,865	\$ 700,753	\$ 614,540
 <u>Indigent Defender Fund:</u>				
ASSETS				
Cash and cash equivalents	\$ 113,591	\$ 2,830,610	\$ 2,863,480	\$ 80,721
Receivables	105,258	124,319	105,214	124,363
Total assets	\$ 218,849	\$ 2,954,929	\$ 2,968,694	\$ 205,084
LIABILITIES				
Accounts payable	\$ 218,849	\$ 2,852,187	\$ 2,865,952	\$ 205,084

The accompanying notes are an integral part of this statement.

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, 2015

EXHIBIT E - 4
(Continued)

	<u>Balance</u> <u>January 1,</u> <u>2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31,</u> <u>2015</u>
<u>Total all agency funds</u>				
ASSETS				
Cash and cash equivalents	\$ 21,219,085	\$ 351,935,897	\$ 352,889,322	\$ 20,265,660
Taxes receivable for other governments	18,050,928	18,647,491	18,050,928	18,647,491
Other receivables	<u>233,808</u>	<u>373,422</u>	<u>272,523</u>	<u>334,707</u>
Total assets	<u>\$ 39,503,821</u>	<u>\$ 370,956,810</u>	<u>\$ 371,212,773</u>	<u>\$ 39,247,858</u>
LIABILITIES				
Accounts payable	\$ 32,425,078	\$ 49,475,013	\$ 48,553,495	\$ 33,346,596
Deposits and escrow accounts	<u>7,078,743</u>	<u>360,099,715</u>	<u>361,277,196</u>	<u>5,901,262</u>
Total liabilities	<u>\$ 39,503,821</u>	<u>\$ 409,574,728</u>	<u>\$ 409,830,691</u>	<u>\$ 39,247,858</u>

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