

## 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.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
DECEMBER 31, 2006**

EXHIBIT F - 1

	<u>CPERS Regular Retirement System</u>	<u>CPERS Police Guaranty Trust</u>	<u>Total Pension Trust Funds</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 89,967,132	\$ 3,330,488	\$ 93,297,620
Receivables:			
Employee contributions	2,077,818	9,198	2,087,016
Employer contributions	659,241	777	660,018
Interest and dividends	1,372,920	5,033	1,377,953
Pending trades	19,879,615	763	19,880,378
Other contributions	668,695	66,941	735,636
Total receivables	<u>24,658,289</u>	<u>82,712</u>	<u>24,741,001</u>
Investments, at fair value			
U.S. government obligations	75,305,435	--	75,305,435
Bonds - domestic	57,108,676	--	57,108,676
Bonds - domestic index fund	128,115,564	8,268,033	136,383,597
Equity securities - domestic	474,685,472	13,310,194	487,995,666
Equity securities - international	165,908,196	4,794,977	170,703,173
Real estate investments	53,545,902	--	53,545,902
Total investments	<u>954,669,245</u>	<u>26,373,204</u>	<u>981,042,449</u>
Securities lending collateral:			
Short term securities - securities lending program	32,337,260	--	32,337,260
Capital assets:			
Land	550,628	--	550,628
Buildings	706,345	--	706,345
Equipment	41,961	--	41,961
Accumulated depreciation	(614,640)	--	(614,640)
Total capital assets	<u>684,294</u>	<u>--</u>	<u>684,294</u>
Total assets	<u>1,102,316,220</u>	<u>29,786,404</u>	<u>1,132,102,624</u>
<b>LIABILITIES</b>			
Accrued expenses and benefits payable	1,131,431	430,276	1,561,707
Pending trades payable	36,327,731	--	36,327,731
Securities lending obligations:			
Obligations held-securities lending program	32,337,260	--	32,337,260
Total liabilities	<u>69,796,422</u>	<u>430,276</u>	<u>70,226,698</u>
<b>NET ASSETS</b>			
Held in trust for pension benefits	<u>\$ 1,032,519,798</u>	<u>\$ 29,356,128</u>	<u>\$ 1,061,875,926</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 ASSETS  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006**

EXHIBIT F - 2

	<u>CPERS Regular Retirement System</u>	<u>CPERS Police Guaranty Trust</u>	<u>Total Pension Trust Funds</u>
<b>ADDITIONS</b>			
<i>Contributions:</i>			
Employee	\$ 11,631,614	\$ 62,990	\$ 11,694,604
Employer	23,833,249	125,314	23,958,563
Severance contributions from employee	1,196,592	--	1,196,592
Total contributions	36,661,455	188,304	36,849,759
<i>Investment income:</i>			
<i>From investment activities</i>			
Net appreciation (depreciation) in fair value of investments	126,871,142	3,965,722	130,836,864
Interest	6,855,068	52,018	6,907,086
Dividends	3,382,355	--	3,382,355
Total investment income	137,108,565	4,017,740	141,126,305
Less: investment activities expense	4,196,986	113,615	4,310,601
Net income from investing activities	132,911,579	3,904,125	136,815,704
<i>From securities lending activities</i>			
Securities lending income	194,124	--	194,124
Less: Borrower rebate, fees, and expenses	77,400	--	77,400
Net income from securities lending activities	116,724	--	116,724
Total net investment income	133,028,303	3,904,125	136,932,428
Total additions	169,689,758	4,092,429	173,782,187
<b>DEDUCTIONS</b>			
Benefit payments	61,255,177	1,562,831	62,818,008
Refunds and withdrawals	1,858,661	3,137	1,861,798
Administrative expenses	1,042,144	230,070	1,272,214
Total deductions	64,155,982	1,796,038	65,952,020
Change in net assets	105,533,776	2,296,391	107,830,167
Net assets - beginning of year	926,986,022	27,059,737	954,045,759
Net assets - end of year	\$ 1,032,519,798	\$ 29,356,128	\$ 1,061,875,926

The accompanying notes are an integral part of this statement.

