

## 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, 2005**

EXHIBIT E - 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	\$ 14,884,736	\$ 426,097	\$ 15,310,833
Receivables:			
Employee contributions	1,796,576	9,258	1,805,834
Employer contributions	603,848	1,064	604,912
Interest and dividends	1,188,115	1,167	1,189,282
Pending trades	6,623,613	164	6,623,777
Other contributions	591,668	62,598	654,266
Total receivables	<u>10,803,820</u>	<u>74,251</u>	<u>10,878,071</u>
Investments, at fair value			
U.S. government obligations	87,586,921	--	87,586,921
Bonds - domestic	49,126,592	--	49,126,592
Bonds - domestic index fund	127,162,249	8,757,796	135,920,045
Equity securities - domestic	421,376,056	12,340,404	433,716,460
Equity securities - international	191,338,613	5,759,750	197,098,363
Real estate investments	48,344,326	--	48,344,326
Total investments	<u>924,934,757</u>	<u>26,857,950</u>	<u>951,792,707</u>
Securities lending collateral:			
Short term securities - securities lending program	32,426,873	--	32,426,873
Capital assets:			
Land	550,628	--	550,628
Buildings	706,345	--	706,345
Equipment	159,378	--	159,378
Accumulated depreciation	(701,148)	--	(701,148)
Total capital assets	<u>715,203</u>	<u>--</u>	<u>715,203</u>
Total assets	<u>983,765,389</u>	<u>27,358,298</u>	<u>1,011,123,687</u>
<b>LIABILITIES</b>			
Accrued expenses and benefits payable	787,884	298,561	1,086,445
Pending trades payable	23,564,610	--	23,564,610
Securities lending obligations:			
Obligations held-securities lending program	32,426,873	--	32,426,873
Total liabilities	<u>56,779,367</u>	<u>298,561</u>	<u>57,077,928</u>
<b>NET ASSETS</b>			
Held in trust for pension benefits	<u>\$ 926,986,022</u>	<u>\$ 27,059,737</u>	<u>\$ 954,045,759</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, 2005**

EXHIBIT E - 2

	<b>CPERS Regular Retirement System</b>	<b>CPERS Police Guaranty Trust</b>	<b>Total Pension Trust Funds</b>
<b>ADDITIONS</b>			
Contributions:			
Employee	\$ 11,287,059	\$ 53,883	\$ 11,340,942
Employer	20,637,086	93,973	20,731,059
Severance contributions from employee	1,310,297	--	1,310,297
Total contributions	33,234,442	147,856	33,382,298
Investment income:			
<i>From investment activities</i>			
Net appreciation (depreciation) in fair value of investments	69,710,302	1,930,646	71,640,948
Interest	6,000,347	12,834	6,013,181
Dividends	3,043,691	--	3,043,691
Total investment income	78,754,340	1,943,480	80,697,820
Less: investment activities expense	3,299,328	108,393	3,407,721
Net income from investing activities	75,455,012	1,835,087	77,290,099
<i>From securities lending activities</i>			
Securities lending income	136,278	--	136,278
Less: Borrower rebate, fees, and expenses	54,460	--	54,460
Net income from securities lending activities	81,818	--	81,818
Total net investment income	75,536,830	1,835,087	77,371,917
Total additions	108,771,272	1,982,943	110,754,215
<b>DEDUCTIONS</b>			
Benefit payments	57,592,125	2,405,005	59,997,130
Refunds and withdrawals	1,462,779	212	1,462,991
Administrative expenses	878,515	266,382	1,144,897
Total deductions	59,933,419	2,671,599	62,605,018
Change in net assets	48,837,853	(688,656)	48,149,197
Net assets - beginning of year	878,148,169	27,748,393	905,896,562
Net assets - end of year	\$ 926,986,022	\$ 27,059,737	\$ 954,045,759

The accompanying notes are an integral part of this statement.

