

## **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, 2004**

EXHIBIT F - 1

	<b>CPERS Regular Retirement System</b>	<b>CPERS Police Guaranty Trust</b>	<b>Total Pension Trust Funds</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 11,695,426	\$ 971,737	\$ 12,667,163
Receivables:			
Employee contributions	1,557,421	6,695	1,564,116
Employer contributions	723,184	996	724,180
Interest and dividends	1,371,551	279	1,371,830
Pending trades	9,911,066	687	9,911,753
Other contributions	491,898	62,486	554,384
Total receivables	<u>14,055,120</u>	<u>71,143</u>	<u>14,126,263</u>
Investments, at fair value			
U.S. government obligations	62,956,028	--	62,956,028
Bonds - domestic	79,358,235	--	79,358,235
Bonds - enhanced index fund	134,831,327	8,193,534	143,024,861
Equity securities - domestic	430,833,862	13,540,052	444,373,914
Equity securities - international	165,044,715	5,289,471	170,334,186
Total investments	<u>873,024,167</u>	<u>27,023,057</u>	<u>900,047,224</u>
Capital assets:			
Land	550,628	--	550,628
Buildings	697,496	--	697,496
Equipment	153,359	--	153,359
Accumulated depreciation	(671,725)	--	(671,725)
Total capital assets	<u>729,758</u>	<u>--</u>	<u>729,758</u>
Total assets	<u>899,504,471</u>	<u>28,065,937</u>	<u>927,570,408</u>
<b>LIABILITIES</b>			
Accrued expenses and benefits payable	1,148,525	317,544	1,466,069
Pending trades payable	20,207,777	--	20,207,777
Total liabilities	<u>21,356,302</u>	<u>317,544</u>	<u>21,673,846</u>
<b>NET ASSETS</b>			
Held in trust for pension benefits	<u>\$ 878,148,169</u>	<u>\$ 27,748,393</u>	<u>\$ 905,896,562</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, 2004**

EXHIBIT F - 2

	<b>CPERS Regular Retirement System</b>	<b>CPERS Police Guaranty Trust</b>	<b>Total Pension Trust Funds</b>
<b>ADDITIONS</b>			
Contributions:			
Employee	\$ 10,274,154	\$ 55,315	\$ 10,329,469
Employer	17,739,809	83,317	17,823,126
Severance contributions from employee	874,255	--	874,255
Total contributions	28,888,218	138,632	29,026,850
Investment income:			
Net appreciation (depreciation) in fair value of investments	84,474,036	3,161,254	87,635,290
Interest	5,999,180	5,226	6,004,406
Dividends	2,191,373	--	2,191,373
Total investment income	92,664,589	3,166,480	95,831,069
Less: investment expense	1,848,455	68,980	1,917,435
Net investment income	90,816,134	3,097,500	93,913,634
Total additions	119,704,352	3,236,132	122,940,484
<b>DEDUCTIONS</b>			
Benefit payments	53,426,342	1,134,928	54,561,270
Refunds and withdrawals	1,432,612	1,097	1,433,709
Administrative expenses	836,043	200,810	1,036,853
Total deductions	55,694,997	1,336,835	57,031,832
Change in net assets	64,009,355	1,899,297	65,908,652
Net assets - beginning of year	814,138,814	25,849,096	839,987,910
Net assets - end of year	\$ 878,148,169	\$ 27,748,393	\$ 905,896,562

The accompanying notes are an integral part of this statement.