

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, 2017

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	\$ 15,351,258	\$ 3,746,846	\$ 19,098,104
Receivables:			
Employee contributions	678,952	1,129	680,081
Employer contributions	5,040,003	421,435	5,461,438
Interest and dividends	9,220	1,036	10,256
Pending trades	2,588,842	149,618	2,738,460
Other contributions	203,612	--	203,612
Total receivables	<u>8,520,629</u>	<u>573,218</u>	<u>9,093,847</u>
Investments, at fair value			
Fixed income - domestic	278,020,045	4,865,081	282,885,126
Fixed income - international	24,229,654	364,597	24,594,251
Equity securities - domestic	325,952,632	3,135,073	329,087,705
Equity securities - international	309,647,480	3,139,536	312,787,016
Real estate investments	70,817,431	--	70,817,431
Alternative investments	148,997,252	1,508,774	150,506,026
Total investments	<u>1,157,664,494</u>	<u>13,013,061</u>	<u>1,170,677,555</u>
Capital assets:			
Land	550,628	--	550,628
Buildings	706,345	--	706,345
Equipment	48,541	--	48,541
Accumulated depreciation	(746,779)	--	(746,779)
Total capital assets	<u>558,735</u>	<u>--</u>	<u>558,735</u>
Total assets	<u>1,182,095,116</u>	<u>17,333,125</u>	<u>1,199,428,241</u>
LIABILITIES			
Accrued expenses and benefits payable	995,897	244,666	1,240,563
Pending trades payable	187,102	646	187,748
Total liabilities	<u>1,182,999</u>	<u>245,312</u>	<u>1,428,311</u>
NET POSITION			
Net position restricted for pensions	<u>\$ 1,180,912,117</u>	<u>\$ 17,087,813</u>	<u>\$ 1,197,999,930</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, 2017

EXHIBIT E - 2

	<u>CPERS Regular Retirement System</u>	<u>CPERS Police Guaranty System</u>	<u>Total Pension Trust Funds</u>
ADDITIONS			
Contributions:			
Employee	\$ 13,275,467	\$ 70,460	\$ 13,345,927
Employer	43,839,321	641,699	44,481,020
Severance contributions from employee	1,799,202	--	1,799,202
Total contributions	<u>58,913,990</u>	<u>712,159</u>	<u>59,626,149</u>
Investment income			
<i>From investment activities:</i>			
Net appreciation (depreciation) in fair value of investments	169,059,902	1,810,419	170,870,321
Interest	613,436	42,139	655,575
Total investment income	<u>169,673,338</u>	<u>1,852,558</u>	<u>171,525,896</u>
Less: investment expense	6,886,296	125,076	7,011,372
Net income from investing activities	<u>162,787,042</u>	<u>1,727,482</u>	<u>164,514,524</u>
Total additions	<u>221,701,032</u>	<u>2,439,641</u>	<u>224,140,673</u>
DEDUCTIONS			
Benefit payments	96,636,842	2,340,178	98,977,020
Refunds and withdrawals	3,167,338	--	3,167,338
Administrative expenses	1,350,435	275,799	1,626,234
Total deductions	<u>101,154,615</u>	<u>2,615,977</u>	<u>103,770,592</u>
Change in net position	120,546,417	(176,336)	120,370,081
Net position - beginning of year	<u>1,060,365,700</u>	<u>17,264,149</u>	<u>1,077,629,849</u>
Net position - end of year	<u>\$ 1,180,912,117</u>	<u>\$ 17,087,813</u>	<u>\$ 1,197,999,930</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2017

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	\$ 15,432,051	\$ 2,542,103	\$ 429,749	\$ 89,914	\$ 18,493,817
Taxes receivable for other governments	18,916,955	--	--	--	18,916,955
Other receivables	<u>58,134</u>	<u>--</u>	<u>--</u>	<u>60,047</u>	<u>118,181</u>
Total assets	<u>\$ 34,407,140</u>	<u>\$ 2,542,103</u>	<u>\$ 429,749</u>	<u>\$ 149,961</u>	<u>\$ 37,528,953</u>
LIABILITIES					
Accounts payable	\$ 31,115,610	\$ 60,214	\$ 3,100	\$ 149,961	\$ 31,328,885
Deposits and escrow accounts	<u>3,291,530</u>	<u>2,481,889</u>	<u>426,649</u>	<u>--</u>	<u>6,200,068</u>
Total liabilities	<u>\$ 34,407,140</u>	<u>\$ 2,542,103</u>	<u>\$ 429,749</u>	<u>\$ 149,961</u>	<u>\$ 37,528,953</u>

**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, 2017

	Balance January 1, 2017	Additions	Deletions	Balance December 31, 2017
<u>Sales Tax Suspense Fund:</u>				
ASSETS				
Cash and cash equivalents	\$ 16,563,059	\$ 110,150,769	\$ 111,281,777	\$ 15,432,051
Taxes receivable for other governments	21,331,865	18,916,955	21,331,865	18,916,955
Other receivables	32,714	65,390	39,970	58,134
Total assets	\$ 37,927,638	\$ 129,133,114	\$ 132,653,612	\$ 34,407,140
LIABILITIES				
Accounts payable	\$ 34,958,769	\$ 88,325,567	\$ 92,168,726	\$ 31,115,610
Deposits and escrow accounts	2,968,869	131,931,788	131,609,127	3,291,530
Total liabilities	\$ 37,927,638	\$ 220,257,355	\$ 223,777,853	\$ 34,407,140
 <u>City Court Receipts Suspense Fund:</u>				
ASSETS				
Cash and cash equivalents	\$ 2,628,757	\$ 3,827,422	\$ 3,914,076	\$ 2,542,103
LIABILITIES				
Accounts payable	\$ 643,389	\$ 2,840,881	\$ 3,424,056	\$ 60,214
Deposits and escrow accounts	1,985,368	4,523,164	4,026,643	2,481,889
Total liabilities	\$ 2,628,757	\$ 7,364,045	\$ 7,450,699	\$ 2,542,103
 <u>City Court Appearance Bond Fund:</u>				
ASSETS				
Cash and cash equivalents	\$ 533,105	\$ 26,800	\$ 130,156	\$ 429,749
LIABILITIES				
Accounts payable	\$ 17,700	\$ 42,200	\$ 56,800	\$ 3,100
Deposits and escrow accounts	515,405	26,600	115,356	426,649
Total liabilities	\$ 533,105	\$ 68,800	\$ 172,156	\$ 429,749
 <u>Indigent Defender Fund:</u>				
ASSETS				
Cash and cash equivalents	\$ 42,410	\$ 550,652	\$ 503,148	\$ 89,914
Receivables	78,122	60,266	78,341	60,047
Total assets	\$ 120,532	\$ 610,918	\$ 581,489	\$ 149,961
LIABILITIES				
Accounts payable	\$ 120,532	\$ 513,664	\$ 484,235	\$ 149,961

Continued

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

EXHIBIT E - 4
(Continued)

FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Balance January 1, 2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2017</u>
<u>Total all agency funds</u>				
ASSETS				
Cash and cash equivalents	\$ 19,767,331	\$ 114,555,643	\$ 115,829,157	\$ 18,493,817
Taxes receivable for other governments	21,331,865	18,916,955	21,331,865	18,916,955
Other receivables	<u>110,836</u>	<u>125,656</u>	<u>118,311</u>	<u>118,181</u>
Total assets	<u>\$ 41,210,032</u>	<u>\$ 133,598,254</u>	<u>\$ 137,279,333</u>	<u>\$ 37,528,953</u>
LIABILITIES				
Accounts payable	\$ 35,740,390	\$ 91,722,312	\$ 96,133,817	\$ 31,328,885
Deposits and escrow accounts	<u>5,469,642</u>	<u>136,481,552</u>	<u>135,751,126</u>	<u>6,200,068</u>
Total liabilities	<u>\$ 41,210,032</u>	<u>\$ 228,203,864</u>	<u>\$ 231,884,943</u>	<u>\$ 37,528,953</u>