

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, 2019

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	\$ 16,669,756	\$ 3,404,300	\$ 20,074,056
Receivables:			
Employee contributions	845,526	1,787	847,313
Employer contributions	2,083,104	5,725	2,088,829
Non-employer contributions	1,227,486	--	1,227,486
Interest and dividends	49,688	3,770	53,458
Pending trades	2,976,027	147,000	3,123,027
Other contributions	213,503	8,351	221,854
Total receivables	<u>7,395,334</u>	<u>166,633</u>	<u>7,561,967</u>
Investments, at fair value			
Fixed income - domestic	266,384,918	4,936,180	271,321,098
Fixed income - international	30,232,611	499,851	30,732,462
Equity securities - domestic	311,202,356	2,772,316	313,974,672
Equity securities - international	283,032,979	1,845,881	284,878,860
Real estate investments	77,617,990	--	77,617,990
Alternative investments	205,243,766	1,477,265	206,721,031
Total investments	<u>1,173,714,620</u>	<u>11,531,493</u>	<u>1,185,246,113</u>
Capital assets:			
Land	550,628	--	550,628
Buildings	781,948	--	781,948
Equipment	48,540	--	48,540
Accumulated depreciation	(749,837)	--	(749,837)
Total capital assets	<u>631,279</u>	<u>--</u>	<u>631,279</u>
Total assets	<u>1,198,410,989</u>	<u>15,102,426</u>	<u>1,213,513,415</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows for OPEB	<u>151,058</u>	<u>30,940</u>	<u>181,998</u>
LIABILITIES			
Accrued expenses and benefits payable	1,057,894	280,602	1,338,496
Pending trades payable	940,730	3,904	944,634
Total other postemployment liabilities	<u>2,546,907</u>	<u>521,655</u>	<u>3,068,562</u>
Total liabilities	<u>4,545,531</u>	<u>806,161</u>	<u>5,351,692</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows for OPEB	<u>825,669</u>	<u>169,113</u>	<u>994,782</u>
NET POSITION			
Net position restricted for pensions	<u>\$ 1,193,190,847</u>	<u>\$ 14,158,092</u>	<u>\$ 1,207,348,939</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, 2019

EXHIBIT E - 2

	<u>CPERS Regular Retirement System</u>	<u>CPERS Police Guaranty System</u>	<u>Total Pension Trust Funds</u>
ADDITIONS			
Contributions:			
Employee	\$ 13,553,565	\$ 52,178	\$ 13,605,743
Employer	46,806,504	1,167,213	47,973,717
Non-employer	1,227,486	--	1,227,486
Severance contributions from employee	2,698,674	--	2,698,674
Total contributions	<u>64,286,229</u>	<u>1,219,391</u>	<u>65,505,620</u>
Investment income			
<i>From investment activities:</i>			
Net appreciation (depreciation) in fair value of investments	180,800,986	1,817,359	182,618,345
Interest	1,396,867	93,728	1,490,595
Total investment income	<u>182,197,853</u>	<u>1,911,087</u>	<u>184,108,940</u>
Less: investment expense	6,563,882	122,982	6,686,864
Net income from investing activities	<u>175,633,971</u>	<u>1,788,105</u>	<u>177,422,076</u>
Total additions	<u>239,920,200</u>	<u>3,007,496</u>	<u>242,927,696</u>
DEDUCTIONS			
Benefit payments	110,324,188	2,312,226	112,636,414
Refunds and withdrawals	2,811,623	--	2,811,623
Administrative expenses	1,372,143	279,405	1,651,548
Total deductions	<u>114,507,954</u>	<u>2,591,631</u>	<u>117,099,585</u>
Change in net position	125,412,246	415,865	125,828,111
Net position - beginning of year, restated (Note 2)	<u>1,067,778,601</u>	<u>13,742,227</u>	<u>1,081,520,828</u>
Net position - end of year	<u>\$ 1,193,190,847</u>	<u>\$ 14,158,092</u>	<u>\$ 1,207,348,939</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2019

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	\$ 13,780,344	\$ 3,108,962	\$ 448,449	\$ 79,181	\$ 17,416,936
Taxes receivable for other governments	18,771,874	--	--	--	18,771,874
Other receivables	178,633	--	--	61,768	240,401
Total assets	<u>\$ 32,730,851</u>	<u>\$ 3,108,962</u>	<u>\$ 448,449</u>	<u>\$ 140,949</u>	<u>\$ 36,429,211</u>
LIABILITIES					
Accounts payable	\$ 28,895,430	\$ 97,255	\$ --	\$ 140,949	\$ 29,133,634
Deposits and escrow accounts	3,835,421	3,011,707	448,449	--	7,295,577
Total liabilities	<u>\$ 32,730,851</u>	<u>\$ 3,108,962</u>	<u>\$ 448,449</u>	<u>\$ 140,949</u>	<u>\$ 36,429,211</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, 2019

	Balance January 1, 2019	Additions	Deletions	Balance December 31, 2019
<u>Sales Tax Suspense Fund:</u>				
ASSETS				
Cash and cash equivalents	\$ 15,282,097	\$ 385,054,709	\$ 386,556,462	\$ 13,780,344
Taxes receivable for other governments	18,954,087	18,771,874	18,954,087	18,771,874
Other receivables	87,527	10,144,096	10,052,990	178,633
Total assets	\$ 34,323,711	\$ 413,970,679	\$ 415,563,539	\$ 32,730,851
LIABILITIES				
Accounts payable	\$ 30,041,228	\$ 249,074,817	\$ 250,220,615	\$ 28,895,430
Deposits and escrow accounts	4,282,483	397,385,001	397,832,063	3,835,421
Total liabilities	\$ 34,323,711	\$ 646,459,818	\$ 648,052,678	\$ 32,730,851
 <u>City Court Receipts Suspense Fund:</u>				
ASSETS				
Cash and cash equivalents	\$ 3,208,352	\$ 12,938,953	\$ 13,038,343	\$ 3,108,962
LIABILITIES				
Accounts payable	\$ 148,498	\$ 9,657,470	\$ 9,708,713	\$ 97,255
Deposits and escrow accounts	3,059,854	12,876,496	12,924,643	3,011,707
Total liabilities	\$ 3,208,352	\$ 22,533,966	\$ 22,633,356	\$ 3,108,962
 <u>City Court Appearance Bond Fund:</u>				
ASSETS				
Cash and cash equivalents	\$ 394,243	\$ 154,482	\$ 100,276	\$ 448,449
LIABILITIES				
Accounts payable	\$ 7,400	\$ 58,032	\$ 65,432	\$ --
Deposits and escrow accounts	386,843	151,750	90,144	448,449
Total liabilities	\$ 394,243	\$ 209,782	\$ 155,576	\$ 448,449
 <u>Indigent Defender Fund:</u>				
ASSETS				
Cash and cash equivalents	\$ 47,461	\$ 1,649,118	\$ 1,617,398	\$ 79,181
Receivables	55,337	62,176	55,745	61,768
Total assets	\$ 102,798	\$ 1,711,294	\$ 1,673,143	\$ 140,949
LIABILITIES				
Accounts payable	\$ 102,798	\$ 1,655,882	\$ 1,617,731	\$ 140,949

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, 2019

EXHIBIT E - 4
(Continued)

	<u>Balance January 1, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2019</u>
<u>Total all agency funds</u>				
ASSETS				
Cash and cash equivalents	\$ 18,932,153	\$ 399,797,262	\$ 401,312,479	\$ 17,416,936
Taxes receivable for other governments	18,954,087	18,771,874	18,954,087	18,771,874
Other receivables	<u>142,864</u>	<u>10,206,272</u>	<u>10,108,735</u>	<u>240,401</u>
Total assets	<u>\$ 38,029,104</u>	<u>\$ 428,775,408</u>	<u>\$ 430,375,301</u>	<u>\$ 36,429,211</u>
LIABILITIES				
Accounts payable	\$ 30,299,924	\$ 260,446,201	\$ 261,612,491	\$ 29,133,634
Deposits and escrow accounts	<u>7,729,180</u>	<u>410,413,247</u>	<u>410,846,850</u>	<u>7,295,577</u>
Total liabilities	<u>\$ 38,029,104</u>	<u>\$ 670,859,448</u>	<u>\$ 672,459,341</u>	<u>\$ 36,429,211</u>