

**Retirement System's Building
Management Partnership
(A Louisiana Partnership)
Baton Rouge, Louisiana
June 30, 2018**

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INDEPENDENT AUDITOR'S REPORT

Retirement System's Building Management Partnership
Post Office Box 44213
Baton Rouge, Louisiana 70804

Report on the Financial Statements

I have audited the accompanying financial statements of Retirement System's Building Management Partnership, which comprise the balance sheets as of June 30, 2018 and 2017, and the related statements of revenues and expenses, changes in net position, and cash flows for the years then ended, and the related notes to the financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audits. I conducted my audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Retirement System's Building Management Partnership as of June 30, 2018 and 2017, and the changes in its net position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 and 4 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, I have also issued my report dated August 15, 2018, on my consideration of Retirement System's Building Management Partnership's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Retirement System's Building Management Partnership's internal control over financial reporting and compliance.

Other Matters

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Compensation, Benefits and Other Payments to Owners' Appointed Representatives on page 16 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Steven M. DeRouen & Associates

August 15, 2018

**Retirement System's Building Management Partnership
Management's Discussion and Analysis
June 30, 2018**

The following is management's discussion and analysis of the financial performance of the Retirement System's Building Management Partnership. It is presented as a narrative overview and analysis for the purpose of assisting the reader with interpreting key elements of the financial statements, including notes to the financial statements

FINANCIAL HIGHLIGHTS

- Net position decreased \$198,283 for the year ended June 30, 2018 to \$3,651,244.
- Revenue over expenses in the current fiscal year decreased by \$590,130 to \$57,732.
- Operating expenses increased \$623,081 from 2017 to \$1,526,558.

Note: The net position and revenue over expense decreases are due to large repair projects incurred in the 2018 fiscal year which were not present during the fiscal year ended June 30, 2017.

- There were \$256,015 in distributions of capital assets to partners during the current fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

The explanation of the financial statements is as follows:

Balance Sheets – These statements present the assets, liabilities, and net position as of June 30, 2018 and 2017.

Statements of Revenue and Expenses – These statements present the results of the Partnership's operations during the years ended June 30, 2018 and 2017. They disclose the net revenue over expenses.

Statements of Cash Flows – These statements reflect the cash inflows and outflows that have a direct impact on the cash account for each year presented.

Notes to the Financial Statements – The notes provide additional information that is essential to understand the data presented in the financial statements.

RETIREMENT SYSTEM'S BUILDING MANAGEMENT PARTNERSHIP FINANCIAL ANALYSIS

The Partnership was created for the purpose of managing and maintaining the immovable property, owned by partners located at 8401 United Plaza Boulevard, Baton Rouge, Louisiana. Rental revenue is used to pay the Partnership expenses and build up equity to meet unforeseen needs and planned upgrades to the building and grounds. Revenue over expenses for the year ended June 30, 2018 amounted to \$57,732, a decrease of \$590,130 or 91.1% compared to \$647,862 for the year ended June 30, 2017. Expenses were \$1,526,558 for the year ended June 30, 2018 as compared to \$903,477 for the year ended June 30, 2017, an increase of \$623,081.

**Retirement System's Building Management Partnership
Management's Discussion and Analysis
June 30, 2018**

RETIREMENT SYSTEM'S BUILDING MANAGEMENT PARTNERSHIP FINANCIAL ANALYSIS (Continued)

**CONDENSED BALANCE SHEETS
JUNE 30, 2018, 2017, AND 2016**

	<u>2018</u>	<u>2017</u>	<u>2016</u>
TOTAL ASSETS	\$ 3,732,091	\$ 3,910,340	\$ 3,289,299
CURRENT LIABILITIES	\$ 80,847	\$ 60,813	\$ 75,633
NET UNRESTRICTED POSITION	<u>3,651,244</u>	<u>3,849,527</u>	<u>3,213,666</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 3,732,091</u>	<u>\$ 3,910,340</u>	<u>\$ 3,289,299</u>

Net position decreased \$198,283 from 2017 to 2018 compared to an increase of \$635,861 from 2016 to 2017. The decrease in unrestricted net position is due to large repair projects incurred in the 2018 fiscal year which were not present during the fiscal year ended June 30, 2017.

**CONDENSED STATEMENTS OF REVENUE AND EXPENSE
YEARS ENDED JUNE 30, 2018, 2017, AND 2016**

	<u>2018</u>	<u>2017</u>	<u>2016</u>
OPERATING REVENUE	\$ 1,584,290	\$ 1,551,339	\$ 1,540,188
OPERATING EXPENSES	<u>1,526,558</u>	<u>903,477</u>	<u>911,165</u>
REVENUE OVER EXPENSES	57,732	647,862	629,023
DISTRIBUTIONS	<u>(256,015)</u>	<u>(12,000)</u>	<u>-</u>
CHANGE UNRESTRICTED NET POSITION	<u>\$ (198,283)</u>	<u>\$ 635,862</u>	<u>\$ 629,023</u>

Revenue over expenses in the 2018 fiscal year decreased \$590,130 from 2017. The decrease is primarily due to large repair projects incurred in the 2018 fiscal year which were not present during the fiscal year ended June 30, 2017.

CAPITAL IMPROVEMENTS

The Partnership does not own any property. The partners own all the immovable and moveable property. Improvements or additions to the property are financed through the Partnership and are treated as distributions to the partners.

REQUESTS FOR INFORMATION

Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Retirement System's Building Management Partnership, 8401 United Plaza Boulevard, First Floor, Baton Rouge, Louisiana, 70809.

Retirement System's Building Management Partnership
Balance Sheets
As of June 30, 2018 and 2017

	Assets	
	<u>2018</u>	<u>2017</u>
Current Assets		
Cash and cash equivalents	\$ 371,050	\$ 508,926
Deposit	<u>-</u>	<u>90,000</u>
Total current assets	<u>371,050</u>	<u>598,926</u>
Other Assets		
Cash designated for long-term purposes	<u>3,361,041</u>	<u>3,311,414</u>
Total assets	<u>\$ 3,732,091</u>	<u>\$ 3,910,340</u>
Liabilities and Net Position		
Current Liabilities		
Accounts payable	<u>\$ 80,847</u>	<u>\$ 60,813</u>
Total current liabilities	<u>80,847</u>	<u>60,813</u>
Unrestricted Net Position		
Teachers' Retirement System of Louisiana (50% interest)	1,825,622	1,924,764
Louisiana State Employees' Retirement System (50% interest)	<u>1,825,622</u>	<u>1,924,763</u>
Total unrestricted net position	<u>3,651,244</u>	<u>3,849,527</u>
Total liabilities and unrestricted net position	<u>\$ 3,732,091</u>	<u>\$ 3,910,340</u>

The accompanying notes are an integral part of the financial statements.

**Retirement System's Building Management Partnership
Statements of Revenue and Expenses
For the Years Ended June 30, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
Revenue		
Rent - related party	\$ 1,530,540	\$ 1,530,540
Interest income	53,700	20,339
Other income	<u>50</u>	<u>460</u>
Total revenue	<u>1,584,290</u>	<u>1,551,339</u>
Expenses		
Repairs and maintenance	969,540	349,791
Utilities	304,297	291,798
Payroll expense	157,918	165,120
Management fee	38,796	38,796
Other expenses	<u>56,007</u>	<u>57,972</u>
Total expenses	<u>1,526,558</u>	<u>903,477</u>
Revenue over Expenses	<u>\$ 57,732</u>	<u>\$ 647,862</u>

The accompanying notes are an integral part of the financial statements.

**Retirement System's Building Management Partnership
Statements of Changes in Net Position
For the Years Ended June 30, 2018 and 2017**

	Teachers' Retirement System of Louisiana	Louisiana State Employees' Retirement System	Total
Balance, June 30, 2016	\$ 1,606,834	\$ 1,606,831	\$ 3,213,665
Add:			
Revenue over expenses	323,930	323,932	647,862
Deduct:			
Distributions	<u>(6,000)</u>	<u>(6,000)</u>	<u>(12,000)</u>
Balance, June 30, 2017	<u>1,924,764</u>	<u>1,924,763</u>	<u>3,849,527</u>
Add:			
Revenue over expenses	28,866	28,866	57,732
Deduct:			
Distributions	<u>(128,008)</u>	<u>(128,007)</u>	<u>(256,015)</u>
Balance, June 30, 2018	<u><u>\$ 1,825,622</u></u>	<u><u>\$ 1,825,622</u></u>	<u><u>\$ 3,651,244</u></u>

The accompanying notes are an integral part of the financial statements.

Retirement System's Building Management Partnership
Statements of Cash Flows
For the Years Ended June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Cash Flows From Operating Activities		
Rents received	\$ 1,530,540	\$ 1,530,540
Interest received	53,700	20,339
Other fees and revenue	50	460
Cash paid to suppliers and employees	<u>(1,416,524)</u>	<u>(1,008,298)</u>
Net cash provided by operating activities	<u>167,766</u>	<u>543,041</u>
Cash Flows From Investing Activities		
Designated for long-term purpose	<u>(49,627)</u>	<u>(509,739)</u>
Net cash used in investing activities	<u>(49,627)</u>	<u>(509,739)</u>
Cash Flows From Financing Activities		
Distributions to partners	<u>(256,015)</u>	<u>(12,000)</u>
Net cash used in financing activities	<u>(256,015)</u>	<u>(12,000)</u>
Net Increase (Decrease) In Cash and Cash Equivalents	(137,876)	21,302
Cash - Beginning of Year	<u>508,926</u>	<u>487,624</u>
Cash - End of Year	<u>\$ 371,050</u>	<u>\$ 508,926</u>
Reconciliation of Revenue over Expenses to Net Cash Provided by Operating Activities		
Revenues over expenses	\$ 57,732	\$ 647,862
Adjustments to reconcile revenues over expenses to net cash provided by operating activities:		
(Increase) decrease in deposits	90,000	(90,000)
Increase (decrease) in accounts payable	<u>20,034</u>	<u>(14,821)</u>
Net cash provided by operating activities	<u>\$ 167,766</u>	<u>\$ 543,041</u>

The accompanying notes are an integral part of the financial statements.

Retirement System’s Building Management Partnership
Notes to Financial Statements
June 30, 2018

Note 1 – Summary of Significant Accounting Policies

A. Business Operation of Partnership

The Partnership between Teachers’ Retirement System of Louisiana and the Louisiana State Employees’ Retirement System was formed July 1, 1992.

The Partnership was created for the purpose of managing and maintaining the office building owned by the partners located at 8401 United Plaza Boulevard, Baton Rouge, Louisiana. Rental income is used to pay the expenses of the Partnership and any excess revenue may be distributed to the partners.

Under *Governmental Accounting Standards Board* Statement No. 61, “The Financial Reporting Entity,” the definition of the reporting entity is based primarily on the notion of financial accountability. In determining financial accountability for legally separate organizations, the Partnership considered whether its officials appoint a voting majority of an organization’s governing body and whether they are able to impose their will on that organization or if there is a potential for the organization to provide specific financial burdens to, or to impose specific financial burdens on the Partnership. The Partnership determined there are no organizations that are fiscally dependent on it and there are no component units of the Partnership.

B. Basis of Accounting

The Partnership has prepared its financial statements in accordance with accounting principles generally accepted in the United States of America. The financial statements are prepared using the accrual basis of accounting, under which expenses are recorded when liabilities are incurred and revenues are recorded in the accounting period they are earned and become measurable. The Partnership accrues expenses associated with environmental remediation obligations when such expenses are probable and reasonably estimable. Accruals for estimated expenses from environmental remediation obligations generally are recognized no later than completion of the remedial feasibility study. Such accruals are adjusted as further information develops or circumstances change. Costs of future expenditures for environmental remediation obligations are not discounted to their present value.

C. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting periods. Actual results could differ from those estimates.

D. Cash and Cash Equivalents

For purposes of the statements of cash flows, the Partnership considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

E. Reclassifications

Certain reclassifications may have been made to the 2017 financial statements to conform with the 2018 financial statement presentation. The reclassifications had no effect on the Partnership’s net position.

Retirement System's Building Management Partnership
Notes to Financial Statements
June 30, 2018

Note 2 – Unrestricted Designations

Unrestricted designations represent funds that the management and managing partners of the Retirement System's Building Management Partnership have designated to provide a reserve for maintenance emergencies and building improvements. Total unrestricted designations, presented as "cash designated for long-term purposes" on the balance sheets, were \$3,361,041 and \$3,311,414 at June 30, 2018 and 2017, respectively.

Note 3 – Cash and Cash Equivalents

Under state law, the Partnership may deposit funds in demand deposit, interest bearing demand deposit, money market, or time deposit accounts with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The Partnership had cash and cash equivalents (book balances), including cash designated for long-term purposes, totaling \$3,732,091 and \$3,820,340 at June 30, 2018 and 2017, respectively.

These deposits are stated at cost, which approximates market value. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance and/or the pledge of securities. The market value of the pledged securities plus the federal deposit insurance (FDIC) must at all times equal the amount on deposit with the fiscal agent. These securities are held by the pledging financial institution's trust department or agent, in the Partnership's name.

At June 30, 2018, the Partnership had \$3,736,090 in deposits (collected bank balances) of which \$250,000 was covered by Federal Deposit Insurance Corporation. The remainder was collateralized by securities held by the custodial bank in the Partnerships name, in the amount of \$3,550,984.

At June 30, 2017, the Partnership had \$3,820,360 in deposits (collected bank balances) of which \$250,000 was covered by Federal Deposit Insurance Corporation. The remainder was collateralized by securities held by the custodial bank in the Partnerships name, in the amount of \$3,718,546.

Note 4 – Related Party Transactions

The partners agree on the amount of rent to be paid annually. The total amount of rent paid for the years ended June 30, 2018 and 2017 was \$1,530,540 and \$1,530,540, respectively. Teachers' Retirement System of Louisiana paid \$830,369 and \$830,369 and Louisiana State Employees' Retirement System paid \$700,171 and \$700,171 for the years ended June 30, 2018 and 2017, respectively.

Note 5 – Management Fee

The Partnership has a management agreement for \$3,233 per month in effect through June 30, 2019. However, either party may cancel this management agreement for any reason effective thirty days after receipt of written cancellation notice. The total amount of management fees paid for the years ended June 30, 2018 and 2017 were \$38,796 and \$38,796, respectively. The Partnership reimburses the manager for all payroll and security guard costs based on approvals of the partners.

Retirement System's Building Management Partnership
Notes to Financial Statements
June 30, 2018

Note 6 – Pollution Remediation Obligation

During the fiscal year ended June 30, 2014, the office building the Partnership manages and maintains emergency generator diesel tank leaked out all of its contents. In conjunction with the State of Louisiana Department of Environmental Quality, the Partnership began a project to decontaminate the soil beneath the diesel tank and expects this project to continue through the next two to five fiscal years. The Partnership estimated the cost of decontamination to total at least \$185,829 and incurred \$13,963, \$37,054, \$40,615 and \$44,197 in cash outlays during the fiscal years ended June 30, 2018, 2017, 2016 and 2015, respectively. The remaining estimated liability of \$50,000 has been accrued as an operating expense reported in the fiscal year ended June 30, 2018. The ultimate cost, however, will depend on the extent of contamination found as the project progresses.

Note 7 – Subsequent Events

The Partnership evaluated all subsequent events through the date of the audit report, the date the financial statements were available to be issued. As a result, the Partnership noted no subsequent events that required adjustment to, or disclosure in, these financial statements.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Retirement System's Building Management Partnership
Post Office Box 44213
Baton Rouge, Louisiana 70804

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Retirement System's Building Management Partnership, which comprise the balance sheet as of June 30, 2018, and the related statement of revenue and expenses, changes in net position, and cash flows for the year then ended and the related notes to the financial statements, and have issued my report thereon dated August 15, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, I considered Retirement System's Building Management Partnership's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Retirement System's Building Management Partnership's internal control. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Retirement System's Building Management Partnership's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Steven M. DeRouen & Associates

August 15, 2018

**Retirement System's Building Management Partnership
Schedule of Current Year Findings and Responses
Year Ended June 30, 2018**

A. Summary of Independent Auditor's Results:

1. Unmodified opinion on financial statements.
2. Significant deficiencies and material weaknesses in internal control – none reported.
3. Noncompliance material to the financial statements – none reported.

B. GAGAS Findings:

None reported.

**Retirement System's Building Management Partnership
Schedule of Prior Year Findings and Responses
Year Ended June 30, 2017**

C. Prior Year Findings:

None reported.

Retirement System’s Building Management Partnership

**Schedule of Compensation, Benefits and Other Payments to Owners’ Appointed
Representatives**

June 30, 2018

**Agency Head Names: Dana Vicknair, Director-Teachers Retirement System of Louisiana, Cindy
Rougeou, Director-Louisiana State Employees’ Retirement System**

NO COMPENSATION PAID FROM PUBLIC FUNDS

Purpose	Amount
Salary	0.00
Benefits-health insurance	0.00
Benefits-retirement	0.00
Benefits-Life, ADD, LTD	0.00
Car allowance	0.00
Vehicle provided by government	0.00
Per diem	0.00
Reimbursements – Auto Mileage Reimb	0.00
Travel	0.00
Registration fees	0.00
Conference travel	0.00
Continuing professional education fees	0.00
Housing	0.00
Unvouchered expenses	0.00
Special meals	0.00

Note: This schedule is included as supplementary information.