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(12) **Employee Retirement Systems and Pension Funds:** (Continued)

C. Pension Fund Financial Statements

The City does not issue separate financial statements for General Employees', Police Officers', or Firemen's Pension Plan. The basic financial statements of the City include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position that presents a single column presented by fund type for all pension trust funds. Presented below are the financial statements for each pension trust fund as of and for the year ended September 30, 2024:

STATEMENT OF FIDUCIARY NET POSITION

	General Plan	Police Plan	Fire Plan	Total
ASSETS				
Cash and cash equivalents with trustee	$ 4,084,742	$ 461,836	$ 917,846	$ 5,464,424
Total cash and cash equivalents	4,084,742	461,836	917,846	5,464,424
Receivables				
Contributions receivable	-	-	9,800	9,800
Interest and dividends receivable	25,729	41,637	30,514	97,880
Total receivables	25,729	41,637	40,314	107,680
Investments, at fair value				
Corporate bonds	877,567	5,894,256	1,014,549	7,786,372
Municipal bonds	2,590,918	-	1,585,078	4,175,996
Equities	13,828,809	15,903,643	7,735,029	37,467,481
Mutual funds	2,453,629	-	-	2,453,629
Real estate funds	-	-	1,048,920	1,048,920
Total investments	19,750,923	21,797,899	11,383,576	52,932,398
Total assets	$ 23,861,394	$ 22,301,372	$ 12,341,736	$ 58,504,502
LIABILITIES				
Accounts payable	$ -	$ 17,192	$ -	$ 17,192
Total liabilities	$ -	$ 17,192	$ -	$ 17,192
NET POSITION				
Restricted for pensions	$ 23,861,394	$ 22,284,180	$ 12,341,736	$ 58,487,310