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

C. Pension Fund Financial Statements

The City does not issue separate financial statements for the General Employee, Police, or Fire 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:

COMBINING SCHEDULE OF NET POSITION – FIDUCIARY FUNDS

	Police Plan	Fire Plan	General Plan	Total
ASSETS				
Cash and cash equivalents with trustee	$ 117,448	$ 105,022	$ 283,969	$ 506,439
Prepaid benefit payments	-	-	3,982	3,982
Receivables				
Interest and dividends receivable	16,674	69,557	28,777	115,008
Total receivables	16,674	69,557	28,777	115,008
Investments, at fair value				
U.S. Treasury obligations	980,302	-	1,579,998	2,560,300
Mutual funds - fixed income	3,313,127	2,266,203	4,981,359	10,560,689
Mutual funds - equity	9,590,335	6,716,026	16,871,052	33,177,413
Real estate funds	908,692	1,316,615	1,905,674	4,130,981
Total investments	14,792,456	10,298,844	25,338,083	50,429,383
Total assets	$ 14,926,578	$ 10,473,423	$ 25,654,811	$ 51,054,812
LIABILITIES				
Accounts payable	$ -	$ 5,202	$ 91,652	$ 96,854
Total liabilities	$ -	$ 5,202	$ 91,652	$ 96,854
NET POSITION				
Restricted for pensions	$ 14,926,578	$ 10,468,221	$ 25,563,159	$ 50,957,958