

Web-GAAP Training County
Combining Statement of Fiduciary Net Assets
Pension Trust Funds
December 31, 2004

	<u>Employee</u> <u>Retirement Plan</u> <u>1</u>	<u>Employee</u> <u>Retirement Plan</u> <u>2</u>	<u>Total</u>
ASSETS:			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$ 1,480	\$ 493	\$ 1,973
Investments	48,960,140	16,320,047	65,280,187
Accrued Interest Receivable	381,356	127,119	508,475
Other Receivable	5,119	1,707	6,826
<i>Total Current Assets</i>	<u>49,348,095</u>	<u>16,449,366</u>	<u>65,797,461</u>
<i>Total Assets</i>	<u>49,348,095</u>	<u>16,449,366</u>	<u>65,797,461</u>
LIABILITIES:			
Current Liabilities:			
Refunds payable	1,019	339	1,358
<i>Total Current Liabilities</i>	<u>1,019</u>	<u>339</u>	<u>1,358</u>
<i>Total Liabilities</i>	<u>1,019</u>	<u>339</u>	<u>1,358</u>
NET ASSETS:			
Held in Trust for Pension Benefits	49,347,076	16,449,027	65,796,103
<i>Total Net Assets</i>	<u>\$ 49,347,076</u>	<u>\$ 16,449,027</u>	<u>\$ 65,796,103</u>