

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

	<u>Private Purpose</u> <u>Trust Funds</u>	<u>Investment</u> <u>Trust Funds</u>	<u>Pension Trust</u> <u>Funds</u>
ASSETS:			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$ 1,250	\$ 15,000	\$ 1,973
Investments	80,000	200,000	65,280,187
Cash and Cash Equivalents with Fiscal Agents			
Accrued Interest Receivable	760	12,000	508,475
Other Receivable			6,826
Property and Other Local Taxes Receivable			
<i>Total Current Assets</i>	<u>82,010</u>	<u>227,000</u>	<u>65,797,461</u>
<i>Total Assets</i>	<u>82,010</u>	<u>227,000</u>	<u>65,797,461</u>
LIABILITIES:			
Current Liabilities:			
Accounts Payable	1,234	2,000	
Intergovernmental Payable			
Refunds payable			1,358
Undistributed Monies			
Deposits Held and Due to Others			
<i>Total Current Liabilities</i>	<u>1,234</u>	<u>2,000</u>	<u>1,358</u>
<i>Total Liabilities</i>	<u>1,234</u>	<u>2,000</u>	<u>1,358</u>
NET ASSETS:			
Held in Trust for Pool Participants		225,000	
Held in Trust for Pension Benefits			65,796,103
Held in Trust for Private Purposes	80,776		
<i>Total Net Assets</i>	<u>\$ 80,776</u>	<u>\$ 225,000</u>	<u>\$ 65,796,103</u>

Agency Funds

\$ 875,943

11,526

840

888,309

888,309

840

153,239

583,219

151,011

888,309

888,309