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General Employees'

	2024*	2023*	2022*
Total Pension Liability			
Service cost	$ 152,469	$ 162,179	$ 185,154
Interest	333,226	318,751	333,968
Benefit changes	-	-	-
Difference between actual & expected experience	23,499	(291,560)	(170,274)
Assumption changes	-	49,002	-
Benefit payments	(265,454)	(293,166)	(218,611)
Refunds	-	-	(94,758)
Other ***	-	-	-
Net change in total pension liability	243,740	(54,794)	35,479
Total pension liability - beginning	4,893,392	4,948,186	4,912,707
Transfer of pension liability for Okeechobee Utility Authority *****	-	-	-
Total pension liability - ending (a)	5,137,132	4,893,392	4,948,186
Plan Fiduciary Net Position			
Contributions - employer	1,259	34,276	85,670
Contributions - members	78,493	66,341	69,461
Net investment income (loss)	1,249,539	601,336	(1,219,252)
Benefit payments	(265,454)	(293,166)	(218,611)
Refunds	-	-	(94,758)
Administrative expense	(66,019)	(64,376)	(42,586)
Other****	1,993	-	-
Net change in plan fiduciary net position	999,811	344,411	(1,420,076)
Plan fiduciary net position - beginning	5,406,391	5,061,980	6,482,056
Transfer plan fiduciary net position to Okeechobee Utility Authority*****		-	-
Plan fiduciary net position - ending (b)	6,406,202	5,406,391	5,061,980
Net pension liability (asset) - Ending (a) - (b)	$ (1,269,070)	$ (512,999)	$ (113,794)
Plan fiduciary net position as a percentage of Total Pension Liability	124.70%	110.48%	102.30%
Covered payroll**	$ 1,308,218	$ 1,105,677	$ 1,157,694
Net pension liability (asset) as a percentage of covered payroll	-97.01%	-46.40%	-9.83%

The accompanying notes to required supplementary information are an integral part of this schedule.