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The City's General Employees Pension Plan financial statements are prepared using the accrual basis of accounting. Employer contributions are recognized in the period that the contributions are due.

All Investments are reported at their fair value by the administrator of the plan based on their quoted market price. All investments are directed by Plan participants, including the non-vested portion of the City's contributions. Plan participants may elect to allocate investments among a variety of mutual funds, money market funds, and fixed return funds. No individual stocks, bonds or other investments are held within the plan.

As of September 30, 2024, the General Employees Pension fund held investments (other than U.S. Government and U.S. Government guaranteed obligations) in the following organizations comprising 5% or more of the net position available for benefits.

Asset Description	Number of Shares	Fair Value
Am Funds 2020 Trgt Ret R6	99,086	$ 1,433,768
Am Funds 2025 Trgt Ret R6	68,884	1,124,188
Am Funds 2030 Trgt Ret R6	125,397	2,289,755
Am Funds 2035 Trgt Ret R6	90,344	1,820,427
Am Funds 2045 Trgt Ret R6	43,759	970,578
Fidelity 500 Index Fund	4,869	977,400
MFS Growth Allocation R6	40,527	1,073,165