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NOTE 9 – PENSION PLANS (CONTINUED)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending September 30,	General - City	General - PGA	General - Total	Police Officers'	Firefighters'
2025	$ 314,735	$ 50,770	$ 365,505	$ 144,291	$ 44,171
2026	433,558	69,938	503,496	287,096	303,579
2027	(516,446)	(83,308)	(599,754)	(358,516)	(186,655)
2028	(515,308)	(83,125)	(598,433)	(342,973)	(268,499)
2029	-	-	-	-	-
Thereafter	-	-	-	-	-
Total	$ (283,461)	$ (45,725)	$ (329,186)	$ (270,102)	$ (107,404)

Pension Plan Financial Statements

Combining Statement of Fiduciary Net Position – September 30, 2024

	General Retirement Fund	Police Officers' Retirement Fund	Firefighters' Retirement Fund	Total
Assets				
Investments:				
Money market and other cash equivalents	$ (7,649)	$ 917,421	$ 665,353	$ 1,575,125
Government bonds and notes	-	-	-	-
Government agencies	-	-	-	-
Corporate bonds and notes	-	-	-	-
Fixed income	-	837,129	620,762	1,457,891
Equity	-	1,326,417	1,092,235	2,418,652
Mutual funds - fixed income	6,455,747	3,086,418	2,853,143	12,395,308
Mutual funds - equities	13,988,686	7,037,311	5,346,186	26,372,183
Pooled/Common/Commingled funds - equity	1,294,611	-	-	1,294,611
Pooled/Common/Commingled funds - real estate	1,041,194	651,872	485,114	2,178,180
Total investments	22,772,589	13,856,568	11,062,793	47,691,950
Accounts receivable	168,548	42,906	57,956	269,410
Total assets	22,941,137	13,899,474	11,120,749	47,961,360
Liabilities	247,674	45,936	20,735	314,345
Net position:				
Restricted for pension benefits	$ 22,693,463	$ 13,853,538	$ 11,100,014	$ 47,647,015