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| | | | |
|---|---|---|---|
| Fidelity Large Cap Value Index Fund | 338,943 | N/A | N/A |
| Vanguard Equity Income Fund | 370,508 | N/A | N/A |
| Fidelity Mid Cap Index Fund | 573,661 | N/A | N/A |
| Fidelity Real Estate Income Fund | 182,242 | N/A | N/A |
| Fidelity Small Cap Index Fund | 139,230 | N/A | N/A |
| Vanguard Small-Cap Value ETF | 144,160 | N/A | N/A |
| PREDEX Fund | - | N/A | N/A |
| American Funds Europacific Growth R6 | 503,808 | N/A | N/A |
| **Total Investments** | $ 5,287,277 | | |

Investments, including derivative instruments that are not holding derivatives, are measured at fair value on a recurring basis. Recurring fair value measurements are those that GASB Statements require or permit in the statement of net positon at the end of the reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Police Officers' Retirement Plan Investments are as follows at September 30, 2024:

| | | Fair Value Measurements Using: | | |
|---|---|---|---|---|
| | Fair Value | Level 1 Inputs | Level 2 inputs | Level 3 Inputs |
| Federated U.S. Treasury Cash Reserves Fund | $ 92,632 | $ 92,632 | $ - | $ - |
| iShares Convertible Bd ETF | 300,292 | 300,292 | - | - |
| Vanguard Intermediate Term Bond Index | 665,823 | 665,823 | - | - |
| Vanguard Interim Term Investment Grade Fd | 677,084 | 677,084 | - | - |
| Vanguard Short-Term Corp Bond Fund | 260,021 | 260,021 | - | - |
| Vanguard High - Yield Corporate Fund | 244,713 | 244,713 | - | - |
| Vanguard Equity Income Fund | 370,508 | 370,508 | | |
| Vanguard Small Cap Value | 144,160 | 144,160 | - | - |
| Fidelity Small Cap Index Fund | 139,230 | 139,230 | - | - |
| Fidelity Real Estate Income Fund | 182,242 | 182,242 | | |
| Fideltiy Large Cap Growth Cap Index Fund | 794,160 | 794,160 | - | - |
| Fideltiy Large Cap Value Index Fund | 338,943 | 338,943 | - | - |
| Fidelity Mid Cap Index Fund | 573,661 | 573,661 | - | - |
| PREDEX Fund | - | - | | |
| American Funds Europacific Grwth-R6 | 503,808 | 503,808 | - | - |
| | $ 5,287,277 | $ 5,287,277 | $ - | $ - |

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that GASB requires or permits in the statement of net position at the end of the reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are valued based on matrix pricing techniques.

**Custodial Credit Risk**

Custodial Credit Risk is required to be disclosed if investments held by the local government are uninsured, unregistered, and held by either the counter-party or the counter-party's trust department or agent, but not in the government's name.