

GASB 67 Disclosure
Net Pension Liability/Plan Fiduciary Net Position (1)
Based on Actuarial Valuations as of July 1, 2024
(In Millions)

Pension Plan	Plan Fiduciary Net Position	Total Pension Liability	Plan Net Pension Liability	Plan Fiduciary Net Position as a % of TPL
PERS (2)	\$37,740.7	\$73,613.3	\$35,872.7	51.27%
TPAF	\$30,316.3	\$79,808.4	\$49,492.1	37.99%
PFRS (3)	\$34,856.3	\$51,614.1	\$16,757.7	67.53%
CP&FPF	\$2.1	\$1.2	(\$0.9)	176.35%
SPRS	\$2,319.0	\$4,534.8	\$2,215.8	51.14%
JRS	\$246.2	\$947.1	\$700.9	26.00%
POPF	\$4.5	\$2.0	(\$2.5)	221.52%
Total	\$105,485.1	\$210,520.9	\$105,035.8	50.11%

(1) Based on Market Value on June 30, 2024 Does not take into consideration the contribution of the Lottery Enterprise.

(2) Of the total Net Pension Liability of \$35,872.7 million for PERS, \$22,170.2 million is the estimated State portion and \$13,702.4 million is the estimated local portion.

(3) Of the total Net Pension Liability of \$16,757.7 million for PFRS, \$4,395.3 million is the estimated State portion and \$12,362.5 million is the estimated Local portion.