

**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%
<b>Total</b>	<b>\$105,485.1</b>	<b>\$210,520.9</b>	<b>\$105,035.8</b>	<b>50.11%</b>

(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.