

**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
<b>State</b>				
PERS	\$8,327.6	\$30,497.8	\$22,170.2	27.31%
TPAF	\$30,316.3	\$79,808.4	\$49,492.1	37.99%
PFRS	\$2,008.8	\$6,404.1	\$4,395.3	31.37%
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>Subtotal</b>	<b>\$43,224.5</b>	<b>\$122,195.4</b>	<b>\$78,970.9</b>	<b>35.37%</b>
<b>Local</b>				
PERS	\$29,413.1	\$43,115.5	\$13,702.4	68.22%
PFRS	\$32,847.5	\$45,210.0	\$12,362.5	72.66%
<b>Subtotal</b>	<b>\$62,260.6</b>	<b>\$88,325.5</b>	<b>\$26,064.9</b>	<b>70.49%</b>
<b>Total</b>	<b>\$105,485.1</b>	<b>\$210,520.9</b>	<b>\$105,035.8</b>	<b>50.11%</b>

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**(In Millions)**

Pension Plan	Plan Fiduciary Net Position	Total Pension Liability	Plan Net Pension Liability	Plan Fiduciary Net Position as a % of TPL
<b>State</b>				
PERS	\$7,431.2	\$29,889.3	\$22,458.0	24.86%
TPAF	\$27,130.2	\$78,240.1	\$51,110.0	34.68%
PFRS	\$1,800.7	\$6,224.6	\$4,424.0	28.93%
CP&FPF	\$2.2	\$1.5	(\$0.7)	143.92%
SPRS	\$2,108.7	\$4,373.1	\$2,264.5	48.22%
JRS	\$212.6	\$923.5	\$710.8	23.02%
POPF	\$4.7	\$2.4	(\$2.2)	191.16%
<b>Subtotal</b>	<b>\$38,690.3</b>	<b>\$119,654.5</b>	<b>\$80,964.4</b>	<b>32.34%</b>
<b>Local</b>				
PERS	\$27,400.4	\$42,007.0	\$14,606.5	65.23%
PFRS	\$30,766.5	\$43,851.2	\$13,084.6	70.16%
<b>Subtotal</b>	<b>\$58,166.9</b>	<b>\$85,858.2</b>	<b>\$27,691.1</b>	<b>67.75%</b>
<b>Total</b>	<b>\$96,857.2</b>	<b>\$205,512.7</b>	<b>\$108,655.5</b>	<b>47.13%</b>

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**Net Pension Liability/Plan Fiduciary Net Position (1)**  
**Comparison of 2024 Valuations vs 2023 Valuations**  
**(In Millions)**

Pension Plan	Plan Fiduciary Net Position	Total Pension Liability	Plan Net Pension Liability	Plan Fiduciary Net Position as a % of TPL
<b>State</b>				
PERS	\$896.4	\$608.5	(\$287.8)	2.45%
TPAF	\$3,186.1	\$1,568.3	(\$1,617.9)	3.31%
PFRS	\$208.1	\$179.5	(\$28.7)	2.44%
CP&FPF	(\$0.1)	(\$0.3)	(\$0.2)	32.43%
SPRS	\$210.3	\$161.7	(\$48.7)	2.92%
JRS	\$33.6	\$23.6	(\$9.9)	2.98%
POPF	(\$0.2)	(\$0.4)	(\$0.3)	30.36%
<b>Subtotal</b>	<b>4,534.2</b>	<b>2,540.9</b>	<b>(1,993.5)</b>	<b>3.03%</b>
<b>Local</b>				
PERS	\$2,012.7	\$1,108.5	(\$904.1)	2.99%
PFRS	\$2,081.0	\$1,358.8	(\$722.1)	2.50%
<b>Subtotal</b>	<b>\$4,093.7</b>	<b>\$2,467.3</b>	<b>(1,626.2)</b>	<b>2.74%</b>
<b>Total</b>	<b>\$8,627.9</b>	<b>\$5,008.2</b>	<b>(\$3,619.7)</b>	<b>2.98%</b>

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