

GASB 67 Disclosure
Net Pension Liability/Plan Fiduciary Net Position ⁽¹⁾
Based on Actuarial Valuations as of July 1, 2023
(In Millions)

Pension Plan	Plan Fiduciary Net Position	Total Pension Liability	Plan Net Pension Liability	Plan Fiduciary Net Position as a % of TPL	Depletion Date
PERS ⁽²⁾	\$34,831.7	\$71,896.2	\$37,064.5	48.45%	(4)
TPAF	\$27,130.2	\$78,240.1	\$51,110.0	34.68%	(4)
PFRS ⁽³⁾	\$32,567.2	\$50,075.8	\$17,508.6	65.04%	(4)
CP&FPF	\$2.2	\$1.5	(\$0.7)	143.92%	(4)
SPRS	\$2,108.7	\$4,373.1	\$2,264.5	48.22%	(4)
JRS	\$212.6	\$923.5	\$710.8	23.03%	(4)
POPF	\$4.7	\$2.4	(\$2.2)	191.16%	(4)
Total	\$96,857.2	\$205,512.7	\$108,655.5	47.13%	

(1) Unaudited Based on Market Value.

(2) Of the total Net Pension Liability of \$37,064.5 for PERS, \$22,458.0 is the estimated State portion and \$14,606.5 is the estimated Local Portion.

(3) Of the total Net Pension Liability of \$17,508.6 for PFRS, \$4,423.9 is the estimated State portion and \$13,084.7 is the estimated Local Portion.

(4) The Plan Fiduciary Net Position was projected to be sufficient to make all projected future benefit payments to current Plan members.