PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM

NON-RISK POOL

For the fiscal year ended June 30, 2024

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY EMPLOYER PENSION & OPEB

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PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
CORRECTIONS OFFICER RETIREMENT PLAN
ELECTED OFFICIALS' RETIREMENT PLAN
ARIZONA PSPRS TRUST

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April 21, 2025

To PSPRS Employers,

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 75, *Accounting and Financial Reporting for other post-employment benefits (OPEB)*, require reporting entities to recognize the net pension/OPEB liability and operating statement activity related to changes in the pension/OPEB liability. This means that reporting entities that contribute to the Public Safety Personnel Retirement System will report a pension/OPEB liability (or asset if the plan is overfunded) in their FY 2025 financial statements. The net pension/OPEB liability recognized in your 6/30/25 reports is measured as of 6/30/24, which meets GASB's requirement that the net pension/OPEB liability should be measured as of a date no earlier than the end of the employer's prior fiscal year, consistently applied from period to period.

PSPRS is an agent, multiple employer plan. PSPRS' actuary has prepared individual GASB 68 and 75 reports for each employer. Those reports are available on the PSPRS website (www.psprs.com) by clicking on "Investments & Financials" and then on "GASB Information." Near the bottom of that page is a link to "GASB Reports by Individual Employer."

PSPRS is also providing these audited Schedules of Changes in Fiduciary Net Position by Employer for both the pension trust and the health trust as of and for the year ended June 30, 2024, to record the fiduciary net position component of the Net Pension/OPEB Liability for employers. PSPRS has also included suggested footnote disclosures.

PSPRS is responsible for the preparation and fair presentation of these schedules and related notes in accordance with accounting principles generally accepted in the United States of America. This includes the design, implementation and maintenance of internal controls relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Respectfully submitted,

John O. Moorman, Chief Financial Officer
Public Safety Personnel Retirement System

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INDEPENDENT AUDITORS' REPORT

Board of Trustees
Public Safety Personnel Retirement System
Phoenix, Arizona

Report on the Audit of the Schedules

Opinions

We have audited:

- the fiduciary net position restricted for pension and the net increase (decrease) in fiduciary net position restricted for pension both in total and for each individual employer included in the accompanying schedule of changes in fiduciary net position by employer – pension, of the Public Safety Personnel Retirement System (PSPRS) Non-Risk Pool, as of and for the year ended June 30, 2024,
- the fiduciary net position restricted for OPEB and the net increase (decrease) in fiduciary net position restricted for OPEB both in total and for each individual employer in the included in the accompanying schedule of changes in fiduciary net position by employer – other post-employment benefit (OPEB), of the PSPRS Non-Risk Pool, as of and for the year ended June 30, 2024,
- and the respective related notes

(collectively referred to herein as the "GASB 68 and 75 Schedules").

In our opinion, the GASB 68 and 75 Schedules referred to above present fairly, in all material respects, the fiduciary net position restricted for pension and net increase (decrease) in the fiduciary net position restricted for pension of the PSPRS Non-Risk Pool as of and for the year ended June 30, 2024, in accordance with accounting principles accepted in the United States of America.

Also, in our opinion, the GASB 68 and 75 Schedules referred to above present fairly, in all material respects, the fiduciary net position restricted for OPEB and net increase (decrease) in the fiduciary net position restricted for OPEB of the PSPRS Non-Risk Pool as of and for the year ended June 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

Also, in our opinion, the GASB 68 and 75 Schedules referred to above presents fairly, in all material respects, the fiduciary net position of each individual employer as of June 30, 2024, and the changes in fiduciary net position of each individual employer for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the PSPRS and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of these GASB 68 and 75 Schedules in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the GASB 68 and 75 Schedules that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the GASB 68 and 75 Schedules are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the fiduciary net position and the changes in fiduciary net position included in the GASB 68 and 75 Schedules.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the GASB 68 and 75 Schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the GASB 68 and 75 Schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the PSPRS' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the GASB 68 and 75 Schedules.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the combined financial statements of the PSPRS as of and for the year ended June 30, 2024, and our report thereon, dated November 25, 2024, expressed an unmodified opinion on those combined statements.

Board of Trustees
Public Safety Personnel Retirement System

Other Information

Management is responsible for the other information. The other information comprises the letter from accounting but does not include the GASB 68 and 75 Schedules and our auditors' report thereon. Our opinion on the GASB 68 and 75 Schedules does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the GASB 68 and 75 Schedules, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the GASB 68 and 75 Schedules, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Restriction on Use

Our report is intended solely for the information and use of the PSPRS management, the Board of Trustees, the PSPRS Non-Risk Pool participating employers and their auditors and is not intended to be, and should not be, used by anyone other than these specified parties.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 21, 2025, on our consideration of the PSPRS' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the PSPRS' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the PSPRS' internal control over financial reporting.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Boston, Massachusetts
April 21, 2025

PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY EMPLOYER - PENSION
AGENT MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLAN
FISCAL YEAR ENDED JUNE 30, 2024

			ADDITIONS					
SYS	EMPLOYER	NET POSITION RESTRICTED FOR PENSIONS JULY 1, 2023	MEMBER CONTRI-BUTIONS	EMPLOYER CONTRI-BUTIONS	TIER 1 & 2 RATE ADJUSTMENT	NON-EMPLOYER CONTRI-BUTIONS	NET INVESTMENT INCOME/ (LOSS)	TOTAL ADDITIONS
224	AK CHIN INDIAN COMM. FIRE DEPT.	11,435,739	165,887	627,939	-	-	1,177,037	1,970,863
225	AK CHIN INDIAN COMM. POLICE DEPT.	5,790,168	46,860	68,115	-	-	584,980	699,955
101	APACHE COUNTY SHERIFF'S DEPT.	18,761,890	53,436	66,019	-	-	1,864,022	1,983,477
070	APACHE JUNCTION POLICE DEPT.	47,857,927	368,998	763,619	-	-	4,812,845	5,945,462
263	ARIZONA FIRE & MEDICAL AUTHORITY	93,491,911	1,188,472	3,101,014	-	635,767	11,964,899	16,890,152
204	ARIZONA STATE PARK RANGERS	20,101,191	53,983	56,453	-	-	1,972,510	2,082,946
041	ASU POLICE DEPARTMENT	56,460,594	351,227	788,670	-	-	5,660,606	6,800,503
151	ATTORNEY GENERAL INVESTIGATORS	22,993,245	123,754	324,203	-	-	2,280,410	2,728,367
059	AVONDALE FIRE DEPARTMENT	41,360,994	503,765	2,555,565	-	386,342	4,395,100	7,840,772
139	AVONDALE POLICE DEPARTMENT	51,818,228	674,293	4,303,304	-	-	5,531,631	10,509,228
162	AVRA VALLEY FIRE DISTRICT	7,823,390	99,460	180,889	-	25,745	795,153	1,101,247
164	AZ DPT. LIQ. LIC. & CONTROL INVST	15,065,616	69,383	400,882	-	-	1,503,671	1,973,936
261	BEAVER DAM/LITTLEFIELD FIRE DIST.	692,078	17,245	48,930	-	11,000	75,348	152,523
245	BENSON FIRE DEPARTMENT	933,001	-	-	-	8,131	96,177	104,308
037	BENSON POLICE DEPARTMENT	3,865,624	58,025	504,786	-	-	400,510	963,321
001	BISBEE FIRE DEPARTMENT	11,759,809	30,848	51,387	-	17,572	1,160,757	1,260,564
038	BISBEE POLICE DEPARTMENT	10,843,555	4,728	39,715	-	-	1,065,675	1,110,118
262	BLUE RIDGE FIRE DISTRICT	670,365	18,684	318,181	-	11,445	83,839	432,149
190	BUCKEYE FIRE DEPARTMENT	52,324,007	733,028	2,092,103	-	506,804	5,507,402	8,839,337
106	BUCKEYE POLICE DEPARTMENT	41,968,163	546,928	3,343,746	-	-	4,442,209	8,332,883
212	BUCKEYE VALLEY FIRE DISTRICT	22,934,173	-	-	-	-	-	-
064	BUCKSKIN FIRE DISTRICT	9,639,246	44,736	88,791	-	38,380	939,306	1,111,213
044	BULLHEAD CITY FIRE DEPARTMENT	64,144,124	376,550	1,236,872	-	179,018	6,462,040	8,254,480
114	BULLHEAD CITY POLICE DEPARTMENT	33,999,960	299,490	3,698,833	-	-	3,497,103	7,495,426
121	CAMP VERDE MARSHALL'S	8,587,370	38,142	61,173	-	-	855,035	954,350
002	CASA GRANDE FIRE DEPARTMENT	50,680,047	362,475	727,011	-	197,669	5,109,317	6,396,472
003	CASA GRANDE POLICE DEPARTMENT	68,327,933	357,046	653,992	-	-	6,839,411	7,850,449
229	CAVE CREEK MARSHALS	716,572	-	11,787	-	-	73,429	85,216
242	CENTRAL AZ. COLLEGE POLICE DEPT.	1,827,089	46,045	128,156	-	-	187,316	361,517
258	CENTRAL AZ. FIRE AND MEDICAL AUTH	100,734,267	647,733	1,936,256	-	587,040	10,196,290	13,367,319
004	CHANDLER FIRE DEPARTMENT	192,351,812	2,358,323	29,781,960	-	2,021,462	22,248,833	56,410,578
005	CHANDLER POLICE DEPARTMENT	305,268,786	3,119,591	64,765,257	-	-	37,120,427	105,005,275
109	CHINO VALLEY POLICE DEPARTMENT	9,655,862	88,565	1,680,184	-	-	1,065,785	2,834,534
249	CHRISTOPHER-KOHL'S FIRE DISTRICT	1,272,434	21,015	47,340	-	8,614	131,726	208,695
228	CITY OF MARICOPA - FIRE	32,027,023	395,782	874,397	-	250,811	3,322,321	4,843,311
243	CITY OF MARICOPA (POLICE DEPT.)	21,587,868	359,025	624,107	-	-	2,219,544	3,202,676
105	CLARKDALE POLICE DEPARTMENT	3,211,676	34,181	170,882	-	-	322,760	527,823
006	CLIFTON FIRE DEPARTMENT	46,126	-	22,772	-	-	3,736	26,508
083	CLIFTON POLICE DEPARTMENT	1,116,689	14,439	68,784	-	-	113,494	196,717
046	COCHISE COUNTY SHERIFF'S DEPT	32,509,327	241,060	5,814,715	-	-	3,429,202	9,484,977
061	COCONINO COUNTY SHERIFF'S DEPT	59,002,595	243,419	318,534	-	-	5,892,524	6,454,477
239	COOLIDGE FIRE DEPARTMENT	1,870,365	26,952	44,738	-	-	192,124	263,814

Employer level results may not add up to total results due to rounding.

PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY EMPLOYER - PENSION
AGENT MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLAN
FISCAL YEAR ENDED JUNE 30, 2024

		DEDUCTIONS			NET TRANSFERS & OTHER ADJUSTMENTS				
SYS	EMPLOYER	PENSION BENEFITS INCLUDING REFUNDS	ADMINIS-TRATIVE EXPENSES	TOTAL DEDUC-TIONS	NET TRANSFERS	SYSTEM MERGERS	OTHER ADJUST-MENTS	NET INCRESE (DECREASE)	NET POSITION RESTRICTED FOR PENSIONS JUNE 30, 2024
224	AK CHIN INDIAN COMM. FIRE DEPT.	618,472	10,216	628,688	-	-	-	1,342,175	12,777,914
225	AK CHIN INDIAN COMM. POLICE DEPT.	158,544	5,664	164,208	-	-	-	535,747	6,325,915
101	APACHE COUNTY SHERIFF'S DEPT.	1,099,600	11,960	1,111,560	-	-	-	871,917	19,633,807
070	APACHE JUNCTION POLICE DEPT.	2,447,132	26,393	2,473,525	-	-	-	3,471,937	51,329,864
263	ARIZONA FIRE & MEDICAL AUTHORITY	3,773,514	58,892	3,832,406	-	22,934,173	-	35,991,919	129,483,830
204	ARIZONA STATE PARK RANGERS	1,591,540	9,637	1,601,177	-	-	-	481,769	20,582,960
041	ASU POLICE DEPARTMENT	2,779,735	30,530	2,810,265	-	-	-	3,990,238	60,450,832
151	ATTORNEY GENERAL INVESTIGATORS	1,784,725	13,629	1,798,354	-	-	-	930,013	23,923,258
059	AVONDALE FIRE DEPARTMENT	1,672,771	23,434	1,696,205	-	-	-	6,144,567	47,505,561
139	AVONDALE POLICE DEPARTMENT	2,110,135	44,675	2,154,810	(17,003)	-	-	8,337,415	60,155,643
162	AVRA VALLEY FIRE DISTRICT	304,698	11,217	315,915	-	-	-	785,332	8,608,722
164	AZ DPT. LIQ. LIC. & CONTROL INVST	865,860	7,369	873,229	-	-	-	1,100,707	16,166,323
261	BEAVER DAM/LITTLEFIELD FIRE DIST.	-	814	814	-	-	-	151,709	843,787
245	BENSON FIRE DEPARTMENT	-	252	252	-	-	-	104,056	1,037,057
037	BENSON POLICE DEPARTMENT	402,863	4,355	407,218	-	-	-	556,103	4,421,727
001	BISBEE FIRE DEPARTMENT	891,901	9,793	901,694	-	-	-	358,870	12,118,679
038	BISBEE POLICE DEPARTMENT	868,553	7,036	875,589	(559)	-	-	233,970	11,077,525
262	BLUE RIDGE FIRE DISTRICT	23,157	1,027	24,184	-	-	-	407,965	1,078,330
190	BUCKEYE FIRE DEPARTMENT	1,186,589	26,604	1,213,193	-	-	-	7,626,144	59,950,151
106	BUCKEYE POLICE DEPARTMENT	1,605,777	29,548	1,635,325	-	-	-	6,697,558	48,665,721
212	BUCKEYE VALLEY FIRE DISTRICT	-	-	-	-	(22,934,173)	-	(22,934,173)	-
064	BUCKSKIN FIRE DISTRICT	862,030	6,975	869,005	-	-	-	242,208	9,881,454
044	BULLHEAD CITY FIRE DEPARTMENT	3,667,443	27,326	3,694,769	-	-	-	4,559,711	68,703,835
114	BULLHEAD CITY POLICE DEPARTMENT	3,571,039	27,870	3,598,909	-	-	-	3,896,517	37,896,477
121	CAMP VERDE MARSHALL'S	372,018	8,299	380,317	-	-	-	574,033	9,161,403
002	CASA GRANDE FIRE DEPARTMENT	2,336,373	22,587	2,358,960	-	-	-	4,037,512	54,717,559
003	CASA GRANDE POLICE DEPARTMENT	4,012,247	33,960	4,046,207	-	-	-	3,804,242	72,132,175
229	CAVE CREEK MARSHALS	-	239	239	-	-	-	84,977	801,549
242	CENTRAL AZ. COLLEGE POLICE DEPT.	106,085	2,523	108,608	-	-	-	252,909	2,079,998
258	CENTRAL AZ. FIRE AND MEDICAL AUTH	5,381,598	45,941	5,427,539	-	-	-	7,939,780	108,674,047
004	CHANDLER FIRE DEPARTMENT	12,896,626	78,574	12,975,200	-	-	-	43,435,378	235,787,190
005	CHANDLER POLICE DEPARTMENT	16,639,362	136,384	16,775,746	-	-	-	88,229,529	393,498,315
109	CHINO VALLEY POLICE DEPARTMENT	746,176	8,889	755,065	-	-	-	2,079,469	11,735,331
249	CHRISTOPHER-KOHL'S FIRE DISTRICT	31,849	1,370	33,219	-	-	-	175,476	1,447,910
228	CITY OF MARICOPA - FIRE	555,685	16,050	571,735	-	-	-	4,271,576	36,298,599
243	CITY OF MARICOPA (POLICE DEPT.)	448,415	18,412	466,827	47	-	-	2,735,896	24,323,764
105	CLARKDALE POLICE DEPARTMENT	258,301	3,481	261,782	-	-	-	266,041	3,477,717
006	CLIFTON FIRE DEPARTMENT	34,517	170	34,687	-	-	-	(8,179)	37,947
083	CLIFTON POLICE DEPARTMENT	64,146	1,323	65,469	-	-	-	131,248	1,247,937
046	COCHISE COUNTY SHERIFF'S DEPT	3,668,002	37,748	3,705,750	559	-	-	5,779,786	38,289,113
061	COCONINO COUNTY SHERIFF'S DEPT	3,313,656	31,688	3,345,344	-	-	-	3,109,133	62,111,728
239	COOLIDGE FIRE DEPARTMENT	-	2,752	2,752	-	-	-	261,062	2,131,427

Employer level results may not add up to total results due to rounding.

PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY EMPLOYER - PENSION
AGENT MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLAN
FISCAL YEAR ENDED JUNE 30, 2024

			ADDITIONS					
SYS	EMPLOYER	NET POSITION RESTRICTED FOR PENSIONS JULY 1, 2023	MEMBER CONTRI-BUTIONS	EMPLOYER CONTRI-BUTIONS	TIER 1 & 2 RATE ADJUSTMENT	NON-EMPLOYER CONTRI-BUTIONS	NET INVESTMENT INCOME/ (LOSS)	TOTAL ADDITIONS
085	COOLIDGE POLICE DEPARTMENT	17,374,542	73,055	138,860	-	-	1,733,912	1,945,827
259	COPPER CANYON FIRE AND MEDICAL	19,612,980	179,650	268,594	-	72,628	2,007,844	2,528,716
226	CORONA DE TUCSON FIRE DISTRICT	5,984,330	103,649	323,928	-	35,954	631,052	1,094,583
102	COTTONWOOD FIRE DEPARTMENT	14,603,864	104,704	539,468	-	62,704	1,491,446	2,198,322
066	COTTONWOOD POLICE DEPARTMENT	23,962,785	159,766	248,787	-	-	2,414,078	2,822,631
143	DAISY MOUNTAIN FIRE DISTRICT	62,227,433	590,088	1,349,606	-	312,648	6,384,683	8,637,025
119	DEPARTMENT OF EMER & MILITARY AFF	23,454,929	120,616	236,872	-	-	2,315,318	2,672,806
007	DEPARTMENT OF PUBLIC SAFETY	1,489,326,918	8,321,347	14,116,472	-	-	148,811,632	171,249,451
246	DESERT HILLS FIRE DEPARTMENT	5,115,771	84,577	190,633	-	37,587	534,413	847,210
008	DOUGLAS FIRE DEPARTMENT	19,904,841	69,993	1,194,841	-	21,316	2,030,407	3,316,557
009	DOUGLAS POLICE DEPARTMENT	29,327,450	136,260	187,924	-	-	2,932,839	3,257,023
049	DREXEL HEIGHTS FIRE DISTRICT	33,362,089	300,356	1,828,015	(18,331)	132,310	3,403,065	5,645,415
089	EAGAR POLICE DEPARTMENT	2,844,063	-	799,437	-	-	305,754	1,105,191
127	EL MIRAGE FIRE DEPARTMENT	12,398,272	144,419	525,717	-	118,455	1,304,436	2,093,027
093	EL MIRAGE POLICE DEPARTMENT	24,004,764	378,917	3,037,962	-	-	2,652,551	6,069,430
213	ELOY FIRE DISTRICT	12,678,536	168,702	516,832	-	45,320	1,304,086	2,034,940
079	ELOY POLICE DEPARTMENT	16,724,956	125,889	227,537	-	-	1,689,103	2,042,529
010	FLAGSTAFF FIRE DEPARTMENT	113,204,040	520,974	558,473	-	484,776	11,382,044	12,946,267
011	FLAGSTAFF POLICE DEPARTMENT	101,577,092	374,834	3,718,819	-	-	10,163,643	14,257,296
176	FLORENCE FIRE DEPARTMENT	12,140,828	149,059	382,863	-	72,497	1,246,382	1,850,801
091	FLORENCE POLICE DEPARTMENT	10,057,023	95,793	311,825	-	-	1,013,113	1,420,731
197	FORT MCDOWELL TRIBAL FIRE DEPT.	4,024,609	42,186	114,079	-	-	410,268	566,533
198	FORT MCDOWELL TRIBAL POLICE DEPT.	7,816,394	46,563	216,190	-	-	771,852	1,034,605
134	FORT MOJAVE MESA FIRE DISTRICT	23,869,299	140,057	447,735	-	72,342	2,422,985	3,083,119
211	FORT MOJAVE TRIBAL POLICE DEPT.	6,527,860	90,875	143,607	-	-	681,197	915,679
055	FREDONIA MARSHALS	849,530	4,234	6,193	-	-	80,967	91,394
054	FRY FIRE DISTRICT	32,481,020	188,981	507,661	-	46,351	3,275,302	4,018,295
035	GAME AND FISH DEPARTMENT	149,195,185	382,984	500,451	-	-	14,768,616	15,652,051
112	GILA COUNTY SHERIFF'S DEPARTMENT	24,708,501	119,670	170,438	-	-	2,465,518	2,755,626
179	GILA RIVER FIRE DEPARTMENT	27,723,005	542,997	1,327,586	-	-	2,888,474	4,759,057
180	GILA RIVER POLICE DEPARTMENT	39,892,732	861,531	1,432,722	-	-	4,100,388	6,394,641
149	GILBERT FIRE DEPARTMENT	134,588,777	1,300,926	3,270,309	-	1,878,194	13,899,017	20,348,446
081	GILBERT POLICE DEPARTMENT	178,221,546	1,692,978	4,654,925	-	-	18,129,717	24,477,620
012	GLENDALE FIRE DEPARTMENT	247,986,547	1,900,466	4,854,357	-	1,245,518	25,190,224	33,190,565
013	GLENDALE POLICE DEPARTMENT	401,829,756	3,340,538	9,519,497	-	-	40,626,581	53,486,616
014	GLOBE FIRE DEPARTMENT	7,974,763	59,631	463,707	-	16,084	815,999	1,355,421
131	GLOBE POLICE DEPARTMENT	8,539,475	46,037	668,121	-	-	862,574	1,576,732
227	GOLDEN SHORES FIRE DISTRICT	2,362,614	17,111	46,144	-	6,642	243,263	313,160
142	GOLDEN VALLEY FIRE DISTRICT	7,579,147	90,013	338,899	-	26,977	785,254	1,241,143
133	GOLDER RANCH FIRE DISTRICT	96,003,033	1,106,358	1,599,140	(19,512)	633,092	9,832,931	13,152,009
136	GOODYEAR FIRE DEPARTMENT	77,104,028	785,405	2,932,129	-	753,820	8,167,920	12,639,274
137	GOODYEAR POLICE DEPARTMENT	69,995,592	778,090	4,276,825	-	-	7,510,622	12,565,537

Employer level results may not add up to total results due to rounding.

PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY EMPLOYER - PENSION
AGENT MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLAN
FISCAL YEAR ENDED JUNE 30, 2024

		DEDUCTIONS			NET TRANSFERS & OTHER ADJUSTMENTS				
SYS	EMPLOYER	PENSION BENEFITS INCLUDING REFUNDS	ADMINIS-TRATIVE EXPENSES	TOTAL DEDUC-TIONS	NET TRANSFERS	SYSTEM MERGERS	OTHER ADJUST-MENTS	NET INCRESE (DECREASE)	NET POSITION RESTRICTED FOR PENSIONS JUNE 30, 2024
085	COOLIDGE POLICE DEPARTMENT	882,890	11,356	894,246	-	-	-	1,051,581	18,426,123
259	COPPER CANYON FIRE AND MEDICAL	549,519	13,629	563,148	-	-	-	1,965,568	21,578,548
226	CORONA DE TUCSON FIRE DISTRICT	137,834	4,447	142,281	-	-	-	952,302	6,936,632
102	COTTONWOOD FIRE DEPARTMENT	358,452	7,409	365,861	(88,675)	-	-	1,743,786	16,347,650
066	COTTONWOOD POLICE DEPARTMENT	1,411,570	12,998	1,424,568	-	-	-	1,398,063	25,360,848
143	DAISY MOUNTAIN FIRE DISTRICT	1,478,047	28,572	1,506,619	-	-	-	7,130,406	69,357,839
119	DEPARTMENT OF EMER & MILITARY AFF	2,049,673	16,361	2,066,034	-	-	-	606,772	24,061,701
007	DEPARTMENT OF PUBLIC SAFETY	92,705,279	609,739	93,315,018	(205,289)	-	-	77,729,144	1,567,056,062
246	DESERT HILLS FIRE DEPARTMENT	80,982	5,841	86,823	-	-	-	760,387	5,876,158
008	DOUGLAS FIRE DEPARTMENT	1,184,769	11,701	1,196,470	-	-	-	2,120,087	22,024,928
009	DOUGLAS POLICE DEPARTMENT	1,634,577	15,962	1,650,539	-	-	-	1,606,484	30,933,934
049	DREXEL HEIGHTS FIRE DISTRICT	2,203,882	26,636	2,230,518	3,914	-	-	3,418,811	36,780,900
089	EAGAR POLICE DEPARTMENT	370,996	2,067	373,063	-	-	-	732,128	3,576,191
127	EL MIRAGE FIRE DEPARTMENT	151,821	8,206	160,027	-	-	-	1,933,000	14,331,272
093	EL MIRAGE POLICE DEPARTMENT	1,530,874	17,918	1,548,792	92,801	-	-	4,613,439	28,618,203
213	ELOY FIRE DISTRICT	501,285	9,050	510,335	-	-	-	1,524,605	14,203,141
079	ELOY POLICE DEPARTMENT	681,829	9,319	691,148	-	-	-	1,351,381	18,076,337
010	FLAGSTAFF FIRE DEPARTMENT	5,722,931	47,947	5,770,878	-	-	-	7,175,389	120,379,429
011	FLAGSTAFF POLICE DEPARTMENT	5,342,945	52,491	5,395,436	-	-	-	8,861,860	110,438,952
176	FLORENCE FIRE DEPARTMENT	555,811	6,263	562,074	-	-	-	1,288,727	13,429,555
091	FLORENCE POLICE DEPARTMENT	419,305	6,886	426,191	-	-	-	994,540	11,051,563
197	FORT MCDOWELL TRIBAL FIRE DEPT.	130,657	3,666	134,323	-	-	-	432,210	4,456,819
198	FORT MCDOWELL TRIBAL POLICE DEPT.	647,257	4,888	652,145	-	-	-	382,460	8,198,854
134	FORT MOJAVE MESA FIRE DISTRICT	1,074,046	10,918	1,084,964	-	-	-	1,998,155	25,867,454
211	FORT MOJAVE TRIBAL POLICE DEPT.	-	3,458	3,458	-	-	-	912,221	7,440,081
055	FREDONIA MARSHALS	64,352	1,271	65,623	-	-	-	25,771	875,301
054	FRY FIRE DISTRICT	1,914,349	15,683	1,930,032	-	-	-	2,088,263	34,569,283
035	GAME AND FISH DEPARTMENT	9,873,785	68,903	9,942,688	-	-	-	5,709,363	154,904,548
112	GILA COUNTY SHERIFF'S DEPARTMENT	1,359,547	16,889	1,376,436	-	-	-	1,379,190	26,087,691
179	GILA RIVER FIRE DEPARTMENT	709,650	20,570	730,220	-	-	-	4,028,837	31,751,842
180	GILA RIVER POLICE DEPARTMENT	1,248,879	29,963	1,278,842	-	-	-	5,115,799	45,008,531
149	GILBERT FIRE DEPARTMENT	3,682,056	58,865	3,740,921	-	-	-	16,607,525	151,196,302
081	GILBERT POLICE DEPARTMENT	6,824,782	99,704	6,924,486	-	-	-	17,553,134	195,774,680
012	GLENDALE FIRE DEPARTMENT	14,379,694	92,767	14,472,461	-	-	-	18,718,104	266,704,651
013	GLENDALE POLICE DEPARTMENT	23,305,806	169,601	23,475,407	-	-	-	30,011,209	431,840,965
014	GLOBE FIRE DEPARTMENT	567,016	6,544	573,560	-	-	-	781,861	8,756,624
131	GLOBE POLICE DEPARTMENT	815,840	9,074	824,914	-	-	-	751,818	9,291,293
227	GOLDEN SHORES FIRE DISTRICT	36,561	2,266	38,827	-	-	-	274,333	2,636,947
142	GOLDEN VALLEY FIRE DISTRICT	225,748	6,293	232,041	-	-	-	1,009,102	8,588,249
133	GOLDER RANCH FIRE DISTRICT	3,538,446	62,741	3,601,187	(3,914)	-	-	9,546,908	105,549,941
136	GOODYEAR FIRE DEPARTMENT	2,158,695	34,881	2,193,576	-	-	-	10,445,698	87,549,726
137	GOODYEAR POLICE DEPARTMENT	3,338,846	39,479	3,378,325	-	-	-	9,187,212	79,182,804

Employer level results may not add up to total results due to rounding.

PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY EMPLOYER - PENSION
AGENT MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLAN
FISCAL YEAR ENDED JUNE 30, 2024

			ADDITIONS					
SYS	EMPLOYER	NET POSITION RESTRICTED FOR PENSIONS JULY 1, 2023	MEMBER CONTRI-BUTIONS	EMPLOYER CONTRI-BUTIONS	TIER 1 & 2 RATE ADJUSTMENT	NON-EMPLOYER CONTRI-BUTIONS	NET INVESTMENT INCOME/ (LOSS)	TOTAL ADDITIONS
140	GRAHAM COUNTY SHERIFF'S DEPT.	10,548,121	59,050	818,640	-	-	1,087,368	1,965,058
194	GREEN VALLEY FIRE DISTRICT	27,430,791	339,416	1,714,467	(29,435)	214,946	2,821,195	5,060,589
157	GREENLEE CNTY ATTY INVESTIGATORS	97,382	-	-	-	-	9,964	9,964
123	GREENLEE COUNTY SHERIFF'S DEPT.	9,933,753	55,428	309,155	-	-	1,005,824	1,370,407
232	GROOM CREEK FIRE DISTRICT	1,446,346	16,312	(7,555)	-	10,892	148,063	167,712
167	GUADALUPE FIRE DEPARTMENT	2,449,121	27,067	208,260	-	10,120	257,085	502,532
238	HARQUAHALA FIRE DISTRICT	4,042,950	72,248	138,102	-	5,360	418,856	634,566
178	HAYDEN POLICE DEPARTMENT	2,797,260	15,417	158	-	-	282,237	297,812
192	HEBER-OVERGAARD FIRE DISTRICT	5,283,070	56,691	188,930	-	51,130	535,282	832,033
193	HELLSGATE FIRE DISTRICT	4,560,847	32,652	292,623	-	13,816	463,686	802,777
199	HIGHLANDS FIRE DISTRICT	17,574,724	133,078	224,000	-	56,521	1,782,290	2,195,889
086	HOLBROOK POLICE DEPARTMENT	5,283,141	20,821	584,174	-	-	531,378	1,136,373
253	HUACHUCA CITY POLICE DEPARTMENT	1,330,944	16,678	51,015	-	-	134,085	201,778
206	HUALAPAI INDIAN TRIBE POLICE DEPT	4,149,309	27,647	113,363	-	-	415,246	556,256
210	JEROME POLICE DEPARTMENT	1,234,772	18,181	48,649	-	-	128,654	195,484
156	KEARNY POLICE DEPARTMENT	1,838,877	19,485	208,044	-	-	187,277	414,806
015	KINGMAN FIRE DEPARTMENT	40,276,042	226,645	431,234	-	134,874	4,082,625	4,875,378
040	KINGMAN POLICE DEPARTMENT	38,844,158	178,420	345,864	-	-	3,917,447	4,441,731
173	LA PAZ COUNTY ATTY. INVESTIGATORS	207,058	-	-	-	-	21,185	21,185
103	LA PAZ COUNTY SHERIFF'S DEPT.	8,040,871	47,255	6,726,723	-	-	851,814	7,625,792
042	LAKE HAVASU CITY FIRE DEPARTMENT	41,182,554	377,206	5,249,450	-	532,410	4,436,521	10,595,587
067	LAKE HAVASU CITY POLICE DEPT.	36,805,247	377,418	4,598,017	-	-	3,798,030	8,773,465
252	LAKE MOHAVE RANCHOS FIRE DISTRICT	1,673,812	4,941	64,111	-	9,029	166,364	244,445
130	MAMMOTH POLICE DEPARTMENT	607,725	12,636	100,965	-	-	61,513	175,114
107	MARANA POLICE DEPARTMENT	41,736,259	695,494	2,909,255	-	-	4,513,516	8,118,265
165	MARICOPA CNTY ATTY INVESTIGATORS	11,975,353	56,030	886,856	-	-	1,211,789	2,154,675
202	MARICOPA COUNTY PARK RANGERS	1,473,048	-	53,501	-	-	164,175	217,676
016	MARICOPA COUNTY SHERIFF'S OFFICE	576,823,251	4,532,058	132,246,043	-	-	67,245,053	204,023,154
168	MAYER FIRE DISTRICT	5,414,572	57,525	365,924	-	16,989	561,446	1,001,884
017	MESA FIRE DEPARTMENT	278,421,215	3,989,870	29,853,417	-	2,810,550	29,201,218	65,855,055
018	MESA POLICE DEPARTMENT	511,947,985	7,300,436	62,164,368	-	-	53,976,557	123,441,361
116	MIAMI POLICE DEPARTMENT	1,747,971	54,880	105,072	-	-	171,148	331,100
043	MOHAVE COUNTY SHERIFF'S DEPT.	42,785,435	274,196	6,521,405	-	-	4,677,573	11,473,174
072	MOHAVE VALLEY FIRE DISTRICT	12,117,354	112,941	486,263	-	36,604	1,239,595	1,875,403
233	MOUNT LEMMON FIRE DISTRICT	1,789,405	20,297	42,905	-	5,329	184,648	253,179
056	NAU CAMPUS POLICE	15,323,165	64,012	138,311	-	-	1,535,669	1,737,992
158	NAVAJO COUNTY ATTY'S INVESTIGATOR	166,916	-	48,926	-	-	17,072	65,998
071	NAVAJO COUNTY SHERIFF'S DEPT.	22,663,312	151,809	246,112	-	-	2,251,496	2,649,417
020	NOGALES FIRE DEPARTMENT	17,294,505	93,881	2,040,891	-	45,946	1,753,935	3,934,653
080	NOGALES POLICE DEPARTMENT	23,294,689	115,057	2,044,534	-	-	2,361,475	4,521,066
053	NORTHERN AZ. CONSOLIDATED FD #1	10,246,852	30,541	82,493	-	52,841	1,020,046	1,185,921
147	NORTHWEST FIRE DISTRICT	109,155,373	1,106,996	6,726,375	-	619,101	11,334,965	19,787,437

Employer level results may not add up to total results due to rounding.

PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY EMPLOYER - PENSION
AGENT MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLAN
FISCAL YEAR ENDED JUNE 30, 2024

		DEDUCTIONS			NET TRANSFERS & OTHER ADJUSTMENTS				
SYS	EMPLOYER	PENSION BENEFITS INCLUDING REFUNDS	ADMINIS-TRATIVE EXPENSES	TOTAL DEDUC-TIONS	NET TRANSFERS	SYSTEM MERGERS	OTHER ADJUST-MENTS	NET INCRESE (DECREASE)	NET POSITION RESTRICTED FOR PENSIONS JUNE 30, 2024
140	GRAHAM COUNTY SHERIFF'S DEPT.	442,441	6,632	449,073	-	-	-	1,515,985	12,064,106
194	GREEN VALLEY FIRE DISTRICT	1,725,026	25,059	1,750,085	-	-	-	3,310,504	30,741,295
157	GREENLEE CNTY ATTY INVESTIGATORS	-	6	6	-	-	-	9,958	107,340
123	GREENLEE COUNTY SHERIFF'S DEPT.	527,829	5,790	533,619	-	-	-	836,788	10,770,541
232	GROOM CREEK FIRE DISTRICT	-	1,375	1,375	-	-	-	166,337	1,612,683
167	GUADALUPE FIRE DEPARTMENT	98,896	1,636	100,532	-	-	-	402,000	2,851,121
238	HARQUAHALA FIRE DISTRICT	56,136	4,142	60,278	(42,770)	-	-	531,518	4,574,468
178	HAYDEN POLICE DEPARTMENT	71,835	1,688	73,523	-	-	-	224,289	3,021,549
192	HEBER-OVERGAARD FIRE DISTRICT	497,474	4,320	501,794	-	-	-	330,239	5,613,309
193	HELLSGATE FIRE DISTRICT	200,830	2,189	203,019	-	-	-	599,758	5,160,605
199	HIGHLANDS FIRE DISTRICT	675,131	8,322	683,453	-	-	-	1,512,436	19,087,160
086	HOLBROOK POLICE DEPARTMENT	747,411	6,056	753,467	-	-	-	382,906	5,666,047
253	HUACHUCA CITY POLICE DEPARTMENT	90,020	1,413	91,433	-	-	-	110,345	1,441,289
206	HUALAPAI INDIAN TRIBE POLICE DEPT	198,794	3,792	202,586	-	-	-	353,670	4,502,979
210	JEROME POLICE DEPARTMENT	-	1,039	1,039	-	-	-	194,445	1,429,217
156	KEARNY POLICE DEPARTMENT	216,829	2,992	219,821	-	-	-	194,985	2,033,862
015	KINGMAN FIRE DEPARTMENT	2,021,292	19,753	2,041,045	-	-	-	2,834,333	43,110,375
040	KINGMAN POLICE DEPARTMENT	1,928,374	21,229	1,949,603	-	-	-	2,492,128	41,336,286
173	LA PAZ COUNTY ATTY. INVESTIGATORS	-	13	13	-	-	-	21,172	228,230
103	LA PAZ COUNTY SHERIFF'S DEPT.	1,632,536	12,219	1,644,755	-	-	-	5,981,037	14,021,908
042	LAKE HAVASU CITY FIRE DEPARTMENT	2,988,547	30,922	3,019,469	-	-	-	7,576,118	48,758,672
067	LAKE HAVASU CITY POLICE DEPT.	4,562,727	33,706	4,596,433	-	-	-	4,177,032	40,982,279
252	LAKE MOHAVE RANCHOS FIRE DISTRICT	124,448	2,310	126,758	-	-	-	117,687	1,791,499
130	MAMMOTH POLICE DEPARTMENT	160,459	2,605	163,064	-	-	-	12,050	619,775
107	MARANA POLICE DEPARTMENT	2,039,637	32,302	2,071,939	-	-	-	6,046,326	47,782,585
165	MARICOPA CNTY ATTY INVESTIGATORS	1,113,546	7,642	1,121,188	-	-	-	1,033,487	13,008,840
202	MARICOPA COUNTY PARK RANGERS	170,584	869	171,453	-	-	-	46,223	1,519,271
016	MARICOPA COUNTY SHERIFF'S OFFICE	45,527,431	290,006	45,817,437	10,983	-	-	158,216,700	735,039,951
168	MAYER FIRE DISTRICT	307,492	4,681	312,173	-	-	-	689,711	6,104,283
017	MESA FIRE DEPARTMENT	27,832,751	177,241	28,009,992	-	-	-	37,845,063	316,266,278
018	MESA POLICE DEPARTMENT	52,374,766	370,289	52,745,055	-	-	-	70,696,306	582,644,291
116	MIAMI POLICE DEPARTMENT	264,373	1,951	266,324	-	-	-	64,776	1,812,747
043	MOHAVE COUNTY SHERIFF'S DEPT.	3,301,474	33,948	3,335,422	-	-	-	8,137,752	50,923,187
072	MOHAVE VALLEY FIRE DISTRICT	751,217	9,245	760,462	-	-	-	1,114,941	13,232,295
233	MOUNT LEMMON FIRE DISTRICT	23,718	1,424	25,142	-	-	-	228,037	2,017,442
056	NAU CAMPUS POLICE	840,331	7,856	848,187	-	-	-	889,805	16,212,970
158	NAVAJO COUNTY ATTY'S INVESTIGATOR	40,685	211	40,896	-	-	-	25,102	192,018
071	NAVAJO COUNTY SHERIFF'S DEPT.	1,414,274	21,053	1,435,327	-	-	-	1,214,090	23,877,402
020	NOGALES FIRE DEPARTMENT	2,148,151	18,520	2,166,671	-	-	-	1,767,982	19,062,487
080	NOGALES POLICE DEPARTMENT	2,341,274	20,411	2,361,685	-	-	-	2,159,381	25,454,070
053	NORTHERN AZ. CONSOLIDATED FD #1	561,313	10,730	572,043	-	-	-	613,878	10,860,730
147	NORTHWEST FIRE DISTRICT	5,191,451	63,383	5,254,834	-	-	-	14,532,603	123,687,976

Employer level results may not add up to total results due to rounding.

PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY EMPLOYER - PENSION
AGENT MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLAN
FISCAL YEAR ENDED JUNE 30, 2024

			ADDITIONS					
SYS	EMPLOYER	NET POSITION RESTRICTED FOR PENSIONS JULY 1, 2023	MEMBER CONTRI-BUTIONS	EMPLOYER CONTRI-BUTIONS	TIER 1 & 2 RATE ADJUSTMENT	NON-EMPLOYER CONTRI-BUTIONS	NET INVESTMENT INCOME/ (LOSS)	TOTAL ADDITIONS
244	ORACLE FIRE DISTRICT	1,367,131	20,241	62,252	-	9,344	140,906	232,743
122	ORO VALLEY POLICE DEPT.	79,847,757	431,746	3,142,964	-	-	8,126,723	11,701,433
097	PAGE FIRE DEPARTMENT	3,943,921	47,239	262,334	-	32,760	399,499	741,832
096	PAGE POLICE DEPARTMENT	8,890,328	48,241	73,745	-	-	879,855	1,001,841
254	PALOMINAS FIRE DISTRICT	1,614,558	12,320	5,034	-	14,320	158,041	189,715
076	PARADISE VALLEY POLICE DEPT.	40,145,358	222,941	5,876,787	-	-	4,054,978	10,154,706
060	PARKER POLICE DEPARTMENT	3,999,741	45,286	255,826	-	-	408,054	709,166
214	PASCUA YAQUI TRIBE FIRE DEPT.	10,128,726	85,870	710,867	-	-	1,046,736	1,843,473
215	PASCUA YAQUI TRIBE POLICE DEPT.	12,867,871	110,042	733,063	-	-	1,285,380	2,128,485
128	PATAGONIA MARSHALS	866,953	-	44,513	-	-	96,965	141,478
051	PAYSON FIRE DEPARTMENT	13,259,322	154,607	1,117,099	-	107,446	1,374,806	2,753,958
052	PAYSON POLICE DEPARTMENT	11,733,780	81,669	1,843,404	-	-	1,225,016	3,150,089
073	PEORIA FIRE DEPARTMENT	123,193,418	1,193,841	8,272,205	-	1,181,141	13,143,341	23,790,528
074	PEORIA POLICE DEPARTMENT	143,011,535	1,171,088	12,915,087	-	-	15,428,021	29,514,196
021	PHOENIX FIRE DEPARTMENT	1,052,732,325	14,938,763	133,516,670	-	10,116,424	110,298,326	268,870,183
022	PHOENIX POLICE DEPARTMENT	1,813,480,415	24,110,322	267,371,694	-	-	189,476,286	480,958,302
145	PICTURE ROCKS FIRE DISTRICT	5,170,750	16,749	129,721	-	17,263	520,010	683,743
154	PIMA COUNTY ATTY INVESTIGATOR	3,530,071	15,987	654,684	-	-	382,289	1,052,960
146	PIMA COUNTY COMM COLLEGE POLICE	11,658,585	110,080	2,377,383	-	-	1,270,734	3,758,197
039	PIMA COUNTY SHERIFF'S DEPARTMENT	419,256,890	3,156,548	20,503,562	-	-	42,361,799	66,021,909
100	PIMA POLICE DEPARTMENT	1,170,830	12,652	18,114	-	-	119,688	150,454
104	PINAL COUNTY SHERIFF'S DEPARTMENT	156,264,216	1,250,444	2,100,257	-	-	15,818,326	19,169,027
150	PINE-STRAWBERRY FIRE DISTRICT	7,468,019	99,797	609,845	-	31,668	777,931	1,519,241
185	PINETOP FIRE DISTRICT	20,273,210	142,924	296,890	-	78,627	2,038,956	2,557,397
113	PINETOP-LAKESIDE POLICE DEPT.	8,899,678	32,790	106,835	-	-	886,092	1,025,717
207	PINEWOOD FIRE DISTRICT	7,281,757	102,224	602,792	-	38,399	758,082	1,501,497
256	PONDEROSA FIRE DISTRICT	752,848	18,631	18,853	-	18,185	78,355	134,024
023	PRESCOTT FIRE DEPARTMENT	84,708,718	365,135	2,642,357	-	1,441,161	8,614,234	13,062,887
024	PRESCOTT POLICE DEPARTMENT	68,098,853	318,330	1,320,683	-	-	6,792,003	8,431,016
088	PRESCOTT VALLEY POLICE DEPT.	39,428,136	331,833	3,364,265	-	-	4,272,753	7,968,851
221	QUARTZSITE FIRE DISTRICT	2,933,656	33,785	122,259	-	15,315	302,519	473,878
144	QUARTZSITE POLICE DEPARTMENT	3,635,709	16,403	61,032	-	-	364,199	441,634
247	QUEEN CREEK FIRE DEPARTMENT	24,198,247	485,161	2,592,132	-	506,809	2,598,228	6,182,330
265	QUEEN CREEK POLICE DEPARTMENT	10,427,503	376,408	444,324	-	-	1,146,230	1,966,962
251	QUEEN VALLEY FIRE DISTRICT	759,194	9,033	38,284	-	2,658	78,294	128,269
208	RINCON VALLEY FIRE DISTRICT	12,396,123	175,095	539,643	(23,490)	84,659	1,291,885	2,067,792
200	RIO RICO FIRE DISTRICT	8,995,341	97,519	211,546	-	32,958	922,514	1,264,537
222	RIO VERDE FIRE DISTRICT	10,007,058	72,665	349,419	-	59,516	1,016,585	1,498,185
047	SAFFORD POLICE DEPARTMENT	19,725,546	80,335	265,816	-	-	1,984,280	2,330,431
174	SAHUARITA POLICE DEPARTMENT	21,709,796	285,490	578,661	-	-	2,221,224	3,085,375
181	SALT RIVER PIMA-MARICOPA FIRE	52,399,792	544,372	3,411,902	-	-	5,430,875	9,387,149
182	SALT RIVER PIMA-MARICOPA POLICE	51,100,924	705,472	3,948,390	-	-	5,298,526	9,952,388

Employer level results may not add up to total results due to rounding.

PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY EMPLOYER - PENSION
AGENT MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLAN
FISCAL YEAR ENDED JUNE 30, 2024

		DEDUCTIONS			NET TRANSFERS & OTHER ADJUSTMENTS				
SYS	EMPLOYER	PENSION BENEFITS INCLUDING REFUNDS	ADMINIS-TRATIVE EXPENSES	TOTAL DEDUC-TIONS	NET TRANSFERS	SYSTEM MERGERS	OTHER ADJUST-MENTS	NET INCRESE (DECREASE)	NET POSITION RESTRICTED FOR PENSIONS JUNE 30, 2024
244	ORACLE FIRE DISTRICT	26,278	2,100	28,378	-	-	-	204,365	1,571,496
122	ORO VALLEY POLICE DEPT.	4,059,483	37,781	4,097,264	-	-	-	7,604,169	87,451,926
097	PAGE FIRE DEPARTMENT	122,732	5,945	128,677	-	-	-	613,155	4,557,076
096	PAGE POLICE DEPARTMENT	627,411	6,477	633,888	-	-	-	367,953	9,258,281
254	PALOMINAS FIRE DISTRICT	99,022	3,567	102,589	-	-	-	87,126	1,701,684
076	PARADISE VALLEY POLICE DEPT.	2,909,168	18,014	2,927,182	-	-	-	7,227,524	47,372,882
060	PARKER POLICE DEPARTMENT	288,071	4,504	292,575	-	-	-	416,591	4,416,332
214	PASCUA YAQUI TRIBE FIRE DEPT.	456,816	7,748	464,564	-	-	-	1,378,909	11,507,635
215	PASCUA YAQUI TRIBE POLICE DEPT.	1,090,995	8,065	1,099,060	-	-	-	1,029,425	13,897,296
128	PATAGONIA MARSHALS	80,955	843	81,798	-	-	-	59,680	926,633
051	PAYSON FIRE DEPARTMENT	975,489	9,890	985,379	-	-	-	1,768,579	15,027,901
052	PAYSON POLICE DEPARTMENT	1,399,206	12,700	1,411,906	-	-	-	1,738,183	13,471,963
073	PEORIA FIRE DEPARTMENT	6,487,460	61,160	6,548,620	-	-	-	17,241,908	140,435,326
074	PEORIA POLICE DEPARTMENT	7,951,904	77,439	8,029,343	-	-	-	21,484,853	164,496,388
021	PHOENIX FIRE DEPARTMENT	122,234,870	653,467	122,888,337	42,770	-	-	146,024,616	1,198,756,941
022	PHOENIX POLICE DEPARTMENT	236,215,307	1,289,405	237,504,712	-	-	-	243,453,590	2,056,934,005
145	PICTURE ROCKS FIRE DISTRICT	314,516	5,699	320,215	-	-	-	363,528	5,534,278
154	PIMA COUNTY ATTY INVESTIGATOR	263,088	1,965	265,053	-	-	-	787,907	4,317,978
146	PIMA COUNTY COMM COLLEGE POLICE	779,094	10,104	789,198	-	-	-	2,968,999	14,627,584
039	PIMA COUNTY SHERIFF'S DEPARTMENT	29,413,516	237,986	29,651,502	4,316	-	-	36,374,723	455,631,613
100	PIMA POLICE DEPARTMENT	-	1,340	1,340	-	-	-	149,114	1,319,944
104	PINAL COUNTY SHERIFF'S DEPARTMENT	6,830,137	79,034	6,909,171	61,062	-	-	12,320,918	168,585,134
150	PINE-STRAWBERRY FIRE DISTRICT	481,743	5,240	486,983	-	-	-	1,032,258	8,500,277
185	PINETOP FIRE DISTRICT	1,026,787	9,253	1,036,040	-	-	-	1,521,357	21,794,567
113	PINETOP-LAKESIDE POLICE DEPT.	546,023	6,025	552,048	-	-	-	473,669	9,373,347
207	PINEWOOD FIRE DISTRICT	537,297	5,490	542,787	-	-	-	958,710	8,240,467
256	PONDEROSA FIRE DISTRICT	-	1,882	1,882	-	-	-	132,142	884,990
023	PRESCOTT FIRE DEPARTMENT	5,571,353	32,705	5,604,058	-	-	-	7,458,829	92,167,547
024	PRESCOTT POLICE DEPARTMENT	4,382,448	32,974	4,415,422	-	-	-	4,015,594	72,114,447
088	PRESCOTT VALLEY POLICE DEPT.	1,960,559	27,416	1,987,975	-	-	-	5,980,876	45,409,012
221	QUARTZSITE FIRE DISTRICT	105,584	3,371	108,955	-	-	-	364,923	3,298,579
144	QUARTZSITE POLICE DEPARTMENT	204,551	3,132	207,683	-	-	-	233,951	3,869,660
247	QUEEN CREEK FIRE DEPARTMENT	257,517	16,442	273,959	-	-	-	5,908,371	30,106,618
265	QUEEN CREEK POLICE DEPARTMENT	24,998	14,295	39,293	-	-	-	1,927,669	12,355,172
251	QUEEN VALLEY FIRE DISTRICT	26,761	616	27,377	-	-	-	100,892	860,086
208	RINCON VALLEY FIRE DISTRICT	208,929	11,020	219,949	6,234	-	-	1,854,077	14,250,200
200	RIO RICO FIRE DISTRICT	239,778	8,608	248,386	-	-	-	1,016,151	10,011,492
222	RIO VERDE FIRE DISTRICT	362,654	6,939	369,593	-	-	-	1,128,592	11,135,650
047	SAFFORD POLICE DEPARTMENT	931,690	9,092	940,782	-	-	-	1,389,649	21,115,195
174	SAHUARITA POLICE DEPARTMENT	877,023	15,204	892,227	-	-	-	2,193,148	23,902,944
181	SALT RIVER PIMA-MARICOPA FIRE	1,679,837	26,328	1,706,165	-	-	-	7,680,984	60,080,776
182	SALT RIVER PIMA-MARICOPA POLICE	2,309,381	35,060	2,344,441	-	-	-	7,607,947	58,708,871

Employer level results may not add up to total results due to rounding.

PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY EMPLOYER - PENSION
AGENT MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLAN
FISCAL YEAR ENDED JUNE 30, 2024

			ADDITIONS					
SYS	EMPLOYER	NET POSITION RESTRICTED FOR PENSIONS JULY 1, 2023	MEMBER CONTRI-BUTIONS	EMPLOYER CONTRI-BUTIONS	TIER 1 & 2 RATE ADJUSTMENT	NON-EMPLOYER CONTRI-BUTIONS	NET INVESTMENT INCOME/ (LOSS)	TOTAL ADDITIONS
231	SAN CARLOS TRIBAL POLICE DEPT.	8,342,597	113,834	297,567	-	-	798,111	1,209,512
163	SAN LUIS FIRE DEPARTMENT	12,755,350	169,864	249,799	-	51,825	1,306,849	1,778,337
095	SAN LUIS POLICE DEPARTMENT	16,050,219	173,225	226,635	-	-	1,624,216	2,024,076
087	SANTA CRUZ COUNTY SHERIFF'S DEPT.	19,518,861	79,336	419,519	-	-	1,948,123	2,446,978
223	SCOTTSDALE FIRE DEPARTMENT	165,880,199	2,369,021	3,547,544	-	3,888,314	17,230,330	27,035,209
025	SCOTTSDALE POLICE DEPARTMENT	316,309,545	3,135,190	33,607,692	-	-	32,505,006	69,247,888
166	SEDONA FIRE DISTRICT	45,076,863	500,747	3,210,979	-	324,938	4,596,052	8,632,716
129	SEDONA POLICE DEPARTMENT	14,035,804	96,612	6,148,526	-	-	1,640,762	7,885,900
078	SHOW LOW POLICE DEPARTMENT	25,097,002	116,598	729,651	-	-	2,567,718	3,413,967
026	SIERRA VISTA FIRE DEPARTMENT	25,774,965	195,349	3,368,152	-	127,474	2,807,311	6,498,286
036	SIERRA VISTA POLICE DEPARTMENT	31,339,153	318,722	5,206,505	-	-	3,460,809	8,986,036
065	SNOWFLAKE POLICE DEPARTMENT	3,755,337	43,200	560,296	-	-	393,140	996,636
171	SOMERTON FIRE DEPARTMENT	5,866,785	60,533	297,932	-	-	596,493	954,958
169	SOMERTON POLICE DEPARTMENT	5,594,500	29,144	478,854	-	-	564,671	1,072,669
248	SONOITA ELGIN FIRE DEPARTMENT	1,782,478	26,547	42,509	-	14,886	178,002	261,944
058	SOUTH TUCSON FIRE DEPARTMENT	1,698,178	-	336,691	-	-	196,459	533,150
069	SOUTH TUCSON POLICE DEPARTMENT	442,874	4,946	1,194,812	-	-	65,453	1,265,211
092	SPRINGERVILLE POLICE DEPARTMENT	2,019,184	22,135	771,129	-	-	223,013	1,016,277
153	ST. JOHNS POLICE DEPARTMENT	2,054,499	17,178	151,271	-	-	211,922	380,371
195	SUMMIT FIRE DISTRICT	21,232,122	116,435	188,246	-	78,928	2,116,249	2,499,858
177	SUN CITY FIRE DISTRICT	66,181,014	303,944	825,444	-	260,971	6,608,274	7,998,633
255	SUN SITES PEARCE FIRE DISTRICT	1,355,592	14,212	20,984	-	4,519	131,620	171,335
094	SUPERIOR POLICE DEPARTMENT	1,782,368	16,687	80,446	-	-	178,237	275,370
148	SUPERSTITION FIRE AND MEDICAL	73,800,221	426,956	771,740	-	274,162	7,393,530	8,866,388
120	SURPRISE FIRE DEPARTMENT	83,314,270	1,069,773	6,145,157	-	891,227	9,044,839	17,150,996
110	SURPRISE POLICE DEPARTMENT	71,388,618	895,580	6,512,040	-	-	7,693,176	15,100,796
027	TEMPE FIRE DEPARTMENT	231,070,037	1,441,829	2,844,436	-	1,543,048	23,152,421	28,981,734
028	TEMPE POLICE DEPARTMENT	395,255,472	2,890,364	6,920,155	-	-	39,793,155	49,603,674
117	THATCHER POLICE DEPARTMENT	9,790,146	54,571	289,782	-	-	999,808	1,344,161
188	THREE POINTS FIRE DISTRICT	5,593,924	43,863	211,419	-	16,020	575,126	846,428
257	TIMBER MESA FIRE AND MEDICAL DIST	27,258,433	445,780	1,391,384	-	180,460	2,809,459	4,827,083
235	TOHONO O'ODHAM NATION FIRE DEPT.	14,540,148	143,002	661,354	-	-	1,493,763	2,298,119
236	TOHONO O'ODHAM NATION POLICE DEPT	32,159,295	235,937	1,262,673	-	-	3,250,038	4,748,648
108	TOLLESON FIRE DEPARTMENT	20,667,643	166,677	1,627,985	-	112,945	2,130,607	4,038,214
090	TOLLESON POLICE DEPARTMENT	17,930,903	398,566	1,538,763	-	-	1,848,027	3,785,356
132	TOMBSTONE MARSHAL'S DEPARTMENT	1,597,189	2,683	(3,051)	-	-	156,846	156,478
267	TONTO APACHE TRIBE PD	-	11,034	255,172	-	-	8,774	274,980
216	TOWN OF SUPERIOR (FIRE DEPT)	1,047,886	14,875	18,948	-	-	103,985	137,808
201	TRI-CITY FIRE DISTRICT	7,321,539	88,894	353,055	-	9,293	740,067	1,191,309
172	TUBAC FIRE DISTRICT	9,333,907	70,927	335,252	-	43,148	926,257	1,375,584
124	TUCSON AIRPORT AUTHORITY FIRE DPT	18,584,594	87,537	385,687	-	-	1,869,418	2,342,642
125	TUCSON AIRPORT AUTHORITY POLICE	22,610,719	98,279	371,879	-	-	2,236,095	2,706,253

Employer level results may not add up to total results due to rounding.

PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY EMPLOYER - PENSION
AGENT MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLAN
FISCAL YEAR ENDED JUNE 30, 2024

		DEDUCTIONS			NET TRANSFERS & OTHER ADJUSTMENTS				
SYS	EMPLOYER	PENSION BENEFITS INCLUDING REFUNDS	ADMINIS-TRATIVE EXPENSES	TOTAL DEDUC-TIONS	NET TRANSFERS	SYSTEM MERGERS	OTHER ADJUST-MENTS	NET INCRESE (DECREASE)	NET POSITION RESTRICTED FOR PENSIONS JUNE 30, 2024
231	SAN CARLOS TRIBAL POLICE DEPT.	930,397	7,152	937,549	-	-	-	271,963	8,614,560
163	SAN LUIS FIRE DEPARTMENT	168,287	10,370	178,657	-	-	-	1,599,680	14,355,030
095	SAN LUIS POLICE DEPARTMENT	490,654	9,796	500,450	-	-	-	1,523,626	17,573,845
087	SANTA CRUZ COUNTY SHERIFF'S DEPT.	1,220,122	13,483	1,233,605	-	-	-	1,213,373	20,732,234
223	SCOTTSDALE FIRE DEPARTMENT	5,487,429	83,416	5,570,845	-	-	-	21,464,364	187,344,563
025	SCOTTSDALE POLICE DEPARTMENT	23,492,336	167,761	23,660,097	-	-	-	45,587,791	361,897,336
166	SEDONA FIRE DISTRICT	3,697,481	26,028	3,723,509	-	-	-	4,909,207	49,986,070
129	SEDONA POLICE DEPARTMENT	956,948	9,427	966,375	-	-	-	6,919,525	20,955,329
078	SHOW LOW POLICE DEPARTMENT	1,615,107	13,073	1,628,180	-	-	-	1,785,787	26,882,789
026	SIERRA VISTA FIRE DEPARTMENT	2,542,249	19,257	2,561,506	-	-	-	3,936,780	29,711,745
036	SIERRA VISTA POLICE DEPARTMENT	3,667,084	24,838	3,691,922	-	-	-	5,294,114	36,633,267
065	SNOWFLAKE POLICE DEPARTMENT	355,967	4,839	360,806	-	-	-	635,830	4,391,167
171	SOMERTON FIRE DEPARTMENT	234,734	6,036	240,770	-	-	-	714,188	6,580,973
169	SOMERTON POLICE DEPARTMENT	462,824	6,875	469,699	-	-	-	602,970	6,197,470
248	SONOITA ELGIN FIRE DEPARTMENT	63,009	4,019	67,028	-	-	-	194,916	1,977,394
058	SOUTH TUCSON FIRE DEPARTMENT	275,659	2,570	278,229	-	-	-	254,921	1,953,099
069	SOUTH TUCSON POLICE DEPARTMENT	895,784	5,354	901,138	-	-	-	364,073	806,947
092	SPRINGERVILLE POLICE DEPARTMENT	230,885	2,322	233,207	-	-	-	783,070	2,802,254
153	ST. JOHNS POLICE DEPARTMENT	103,871	2,540	106,411	-	-	-	273,960	2,328,459
195	SUMMIT FIRE DISTRICT	1,134,799	11,231	1,146,030	-	-	-	1,353,828	22,585,950
177	SUN CITY FIRE DISTRICT	4,355,230	25,424	4,380,654	-	-	-	3,617,979	69,798,993
255	SUN SITES PEARCE FIRE DISTRICT	88,444	2,363	90,807	-	-	-	80,528	1,436,120
094	SUPERIOR POLICE DEPARTMENT	158,680	2,834	161,514	-	-	-	113,856	1,896,224
148	SUPERSTITION FIRE AND MEDICAL	4,087,423	30,873	4,118,296	-	-	-	4,748,092	78,548,313
120	SURPRISE FIRE DEPARTMENT	3,370,249	38,654	3,408,903	-	-	-	13,742,093	97,056,363
110	SURPRISE POLICE DEPARTMENT	4,899,243	50,525	4,949,768	-	-	-	10,151,028	81,539,646
027	TEMPE FIRE DEPARTMENT	15,513,198	78,405	15,591,603	-	-	-	13,390,131	244,460,168
028	TEMPE POLICE DEPARTMENT	24,001,807	162,654	24,164,461	-	-	-	25,439,213	420,694,685
117	THATCHER POLICE DEPARTMENT	404,605	4,052	408,657	-	-	-	935,504	10,725,650
188	THREE POINTS FIRE DISTRICT	191,273	5,111	196,384	-	-	-	650,044	6,243,968
257	TIMBER MESA FIRE AND MEDICAL DIST	1,112,479	23,179	1,135,658	-	-	-	3,691,425	30,949,858
235	TOHONO O'ODHAM NATION FIRE DEPT.	574,503	10,756	585,259	-	-	-	1,712,860	16,253,008
236	TOHONO O'ODHAM NATION POLICE DEPT	1,934,922	25,469	1,960,391	-	-	-	2,788,257	34,947,552
108	TOLLESON FIRE DEPARTMENT	790,486	9,679	800,165	-	-	-	3,238,049	23,905,692
090	TOLLESON POLICE DEPARTMENT	718,433	10,330	728,763	-	-	-	3,056,593	20,987,496
132	TOMBSTONE MARSHAL'S DEPARTMENT	33,714	2,486	36,200	(81,201)	-	-	39,077	1,636,266
267	TONTO APACHE TRIBE PD	-	5	5	-	-	-	274,975	274,975
216	TOWN OF SUPERIOR (FIRE DEPT)	157,183	2,690	159,873	-	-	-	(22,065)	1,025,821
201	TRI-CITY FIRE DISTRICT	396,019	6,270	402,289	-	-	-	789,020	8,110,559
172	TUBAC FIRE DISTRICT	1,012,618	8,391	1,021,009	-	-	-	354,575	9,688,482
124	TUCSON AIRPORT AUTHORITY FIRE DPT	1,145,000	9,025	1,154,025	-	-	-	1,188,617	19,773,211
125	TUCSON AIRPORT AUTHORITY POLICE	2,051,273	11,834	2,063,107	-	-	-	643,146	23,253,865

Employer level results may not add up to total results due to rounding.

PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY EMPLOYER - PENSION
AGENT MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLAN
FISCAL YEAR ENDED JUNE 30, 2024

			ADDITIONS					
SYS	EMPLOYER	NET POSITION RESTRICTED FOR PENSIONS JULY 1, 2023	MEMBER CONTRI-BUTIONS	EMPLOYER CONTRI-BUTIONS	TIER 1 & 2 RATE ADJUSTMENT	NON-EMPLOYER CONTRI-BUTIONS	NET INVESTMENT INCOME/ (LOSS)	TOTAL ADDITIONS
029	TUCSON FIRE	262,458,710	4,729,733	40,043,979	-	1,883,629	27,366,095	74,023,436
030	TUCSON POLICE	405,079,093	6,313,411	67,042,131	-	-	41,791,661	115,147,203
045	U OF A CAMPUS POLICE DEPARTMENT	41,792,300	241,052	432,224	-	-	4,214,108	4,887,384
203	VERDE VALLEY FIRE DISTRICT	23,639,196	177,835	345,987	-	111,857	2,410,706	3,046,385
111	WELLTON POLICE	3,574,391	18,874	30,423	-	-	357,502	406,799
250	WHETSTONE FIRE DISTRICT	1,049,548	19,546	25,407	-	6,724	107,705	159,382
217	WICKENBURG FIRE DEPARTMENT	4,833,939	72,576	692,209	-	-	504,733	1,269,518
126	WICKENBURG POLICE DEPARTMENT	8,542,144	73,820	467,936	-	-	861,524	1,403,280
077	WILLCOX POLICE DEPARTMENT	7,621,106	40,618	53,966	-	-	760,078	854,662
268	WILLIAMS FIRE DEPARTMENT	-	-	259,240	-	-	4,915	264,155
115	WILLIAMS POLICE DEPARTMENT	3,027,034	20,918	160,938	-	-	286,367	468,223
237	WILLIAMSON VALLEY FIRE DISTRICT	3,597,381	90,540	156,346	-	9,570	357,452	613,908
031	WINSLOW FIRE DEPARTMENT	8,875,831	34,547	(3,398)	-	12,503	893,518	937,170
050	WINSLOW POLICE DEPARTMENT	8,487,602	80,955	929,230	-	-	878,795	1,888,980
269	YAVAPAI APACHE TRIBAL PD	-	-	505,261	-	-	5,634	510,895
187	YAVAPAI CNTY ATTY INVESTIGATORS	185,863	-	134,029	-	-	25,546	159,575
098	YAVAPAI COUNTY SHERIFF'S DEPT.	61,584,841	407,009	3,920,553	-	-	6,195,170	10,522,732
234	YAVAPAI PRESCOTT TRIBAL POLICE	2,076,236	31,705	54,142	-	-	208,164	294,011
118	YOUNGTOWN POLICE DEPARTMENT	535,132	-	91,379	-	-	57,401	148,780
034	YUMA COUNTY SHERIFF'S DEPARTMENT	53,317,186	316,142	433,585	-	-	5,337,621	6,087,348
032	YUMA FIRE DEPARTMENT	112,878,892	610,417	908,466	-	314,653	11,365,124	13,198,660
033	YUMA POLICE DEPARTMENT	138,722,906	703,245	979,785	-	-	13,868,428	15,551,458
	TOTALS	**14,451,129,642**	**142,738,174**	**1,164,989,303**	**(90,768)**	**39,537,222**	**1,501,165,340**	**2,848,339,271**

Employer level results may not add up to total results due to rounding.

PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY EMPLOYER - PENSION
AGENT MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLAN
FISCAL YEAR ENDED JUNE 30, 2024

		DEDUCTIONS			NET TRANSFERS & OTHER ADJUSTMENTS				
SYS	EMPLOYER	PENSION BENEFITS INCLUDING REFUNDS	ADMINIS-TRATIVE EXPENSES	TOTAL DEDUC-TIONS	NET TRANSFERS	SYSTEM MERGERS	OTHER ADJUST-MENTS	NET INCRESE (DECREASE)	NET POSITION RESTRICTED FOR PENSIONS JUNE 30, 2024
029	TUCSON FIRE	39,136,541	253,178	39,389,719	(6,234)	-	-	34,627,483	297,086,193
030	TUCSON POLICE	71,922,055	414,410	72,336,465	-	-	-	42,810,738	447,889,831
045	U OF A CAMPUS POLICE DEPARTMENT	1,888,048	23,151	1,911,199	(47)	-	-	2,976,138	44,768,438
203	VERDE VALLEY FIRE DISTRICT	961,269	12,119	973,388	-	-	-	2,072,997	25,712,193
111	WELLTON POLICE	171,972	2,283	174,255	-	-	-	232,544	3,806,935
250	WHETSTONE FIRE DISTRICT	-	1,989	1,989	-	-	-	157,393	1,206,941
217	WICKENBURG FIRE DEPARTMENT	75,315	3,411	78,726	-	-	-	1,190,792	6,024,731
126	WICKENBURG POLICE DEPARTMENT	462,681	8,208	470,889	-	-	-	932,391	9,474,535
077	WILLCOX POLICE DEPARTMENT	475,056	5,469	480,525	-	-	-	374,137	7,995,243
268	WILLIAMS FIRE DEPARTMENT	-	3	3	-	-	-	264,152	264,152
115	WILLIAMS POLICE DEPARTMENT	532,306	3,487	535,793	-	-	-	(67,570)	2,959,464
237	WILLIAMSON VALLEY FIRE DISTRICT	39,207	6,848	46,055	-	-	-	567,853	4,165,234
031	WINSLOW FIRE DEPARTMENT	262,358	2,910	265,268	-	-	-	671,902	9,547,733
050	WINSLOW POLICE DEPARTMENT	749,259	9,221	758,480	-	-	-	1,130,500	9,618,102
*269	YAVAPAI APACHE TRIBAL PD	-	3	3	-	-	-	510,892	510,892
187	YAVAPAI CNTY ATTY INVESTIGATORS	87,975	391	88,366	-	-	-	71,209	257,072
098	YAVAPAI COUNTY SHERIFF'S DEPT.	5,471,897	56,039	5,527,936	-	-	-	4,994,796	66,579,637
234	YAVAPAI PRESCOTT TRIBAL POLICE	105,112	3,114	108,226	-	-	-	185,785	2,262,021
118	YOUNGTOWN POLICE DEPARTMENT	118,027	766	118,793	-	-	-	29,987	565,119
034	YUMA COUNTY SHERIFF'S DEPARTMENT	2,852,461	28,665	2,881,126	-	-	-	3,206,222	56,523,408
032	YUMA FIRE DEPARTMENT	5,606,011	49,599	5,655,610	-	-	-	7,543,050	120,421,942
033	YUMA POLICE DEPARTMENT	7,977,520	72,314	8,049,834	-	-	-	7,501,624	146,224,530
	TOTALS	**1,142,491,829**	**8,515,096**	**1,151,006,925**	**(223,006)**	**-**	**-**	**1,697,109,340**	**16,148,238,982**

* Yavapai Apache Tribal PD became effective in the plan on July 1, 2024.

Employer level results may not add up to total results due to rounding.

NOTE 1: PLAN DESCRIPTION

ORGANIZATION

The Public Safety Personnel Retirement System (PSPRS or "System"), a pension trust fund of the State of Arizona, is an agent multiple-employer public employee retirement plan established by Title 38, Chapter 5, Article 4 of the Arizona Revised Statutes (A.R.S.), to provide benefits for public safety employees of certain state and local governments. PSPRS is a tax-qualified plan under Section 401(a) of the Internal Revenue Code. PSPRS issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at *www.psprs.com*. The PSPRS Board of Trustees and 234 local boards jointly administer the System.

Each eligible group participating in PSPRS has a five-member local board. The chief elected official of the organization appoints three members and two members are elected by the active members of the eligible group. In general, each board member serves a fixed four-year term. Each local board is responsible for determining eligibility for membership, service credits, eligibility for benefits, the timing of benefit payments, and the amount of benefits for its members. The various governing bodies pay all costs associated with the administration of the local boards.

The nine-member PSPRS Board of Trustees is responsible for the investment of plan assets and general administration of PSPRS and two other statewide retirement plans—the Elected Officials' Retirement Plan and the Corrections Officer Retirement Plan. A.R.S. § 38-848 authorizes the Board of Trustees to commingle the assets of PSPRS and the other plans entrusted to its management. Accordingly, the assets of these plans have been unitized but all receipts and earnings are credited and charges of payments are made to the appropriate employer, system and plan. Since none of the plans have the authority to impose their will on any of the other plans, each plan is reported as its own stand-alone entity.

At June 30, 2024, the number of participating local government employer groups in PSPRS was:

GROUP	EMPLOYERS AS OF JUNE 30, 2024
Municipalities	145
County Agencies	22
State Agencies	9
Special Districts	58
Total Employers	**234**

Any state agency, county, city or other political subdivision in the State of Arizona may elect to have its paid, full-time eligible employees (generally firefighters and police officers in hazardous duty positions) covered by PSPRS.

At June 30, 2024, statewide PSPRS membership consisted of:

MEMBERSHIP TYPE	MEMBERS AS OF JUNE 30, 2024
Retirees	16,533
Inactive	3,289
DROP	2,269
Active	18,748
Total Members	**40,839**

SUMMARY OF BENEFITS

PSPRS provides retirement, disability and death benefits to members. Benefit provisions are established by state statute and can only be modified by the state legislature. For employees who became a member on or before December 31, 2011 (Tier 1 members), lifetime benefits are available at age 62 with 15 years of service, or at any age with 20 years of service. For employees who became a member between January 1, 2012 and June 30, 2017 (Tier 2 members), lifetime benefits are available at age 52.5 with 15 years of service. For employees who became a member after June 30, 2017 (Tier 3 members), lifetime benefits are available at age 55 with 15 years of service (or actuarially reduced benefit at age 52.5). Tier 3 members from all but the 17 largest employers are now included in a separate Tier 3 cost-sharing risk pool. In addition, pursuant to A.R.S. § 38-842.02, Gila River Fire and Gila River Police departments have opted out of the risk pool. Benefits are capped at 80% of the average monthly benefit compensation. Future benefit increases are inflation-based and capped at 2%. Details about PSPRS benefits are available on the PSPRS website. For Tiers 1 and 2 at *www.psprs.com/public-safety-personnel/member/retirement-benefits/tiers-1-and-2/*. For Tier 3 at *www.psprs.com/public-safety-personnel/member/retirement-benefits/tier-3/*.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND PLAN ASSET MATTERS

BASIS OF ACCOUNTING

PSPRS financial statements are prepared using the accrual basis of accounting. Member and employer contributions are recognized when due, pursuant to formal commitments, as well as statutory or contractual requirements. Benefits are recognized when due and payable in accordance with the terms of the Plan. Refunds are due and payable by state law within 20 days of receipt of a completed written application for a refund, and are recorded when paid. Expenses are recorded when the corresponding liabilities are incurred, regardless of when payment is made. Investment income net of administrative and investment expenses is allocated to each employer group based on the average relative fund size for each employer group for that year. Administrative fees are paid from investment returns and in cases where there is a loss, the fees are paid from contributions.

ESTIMATES

The preparation of financial schedules in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets held in trust for pension benefits at June 30, 2024. Actual results could differ from those estimates.

NOTE 3: PENSION COSTS

During the fiscal year ended June 30, 2024, contributions to PSPRS were made in accordance with contribution requirements determined by an actuarial valuation of the plan as of June 30, 2022, as is required by statute. PSPRS' funding policy provides for employer contributions set at actuarially determined rates that are designed to accumulate sufficient assets to pay benefits when due. Employer contribution rates are recalculated annually based on annual actuarial valuation results.

The member contribution rate is 7.65% of covered payroll for members hired prior to July 20, 2011. Members hired on or after July 20, 2011 and prior to June 30, 2017 pay a rate of 7.65% of covered payroll, plus 3% to PSPDCRP, if in a non-social security covered position. For Tier 3 members, contribution requirements between the combined pension and health rates are shared 50/50 between employers and employees. In order to comply with State of Arizona law that 100% of employee contributions are refundable, the employer pays 100% of the required health contributions.

While each employer in PSPRS pays a separate contribution rate, actuarially determined contributions for PSPRS in the aggregate for fiscal year 2024 were 45.20% of covered payroll (13.94% for normal costs and 31.26% for the amortization of the unfunded actuarial accrued liability).

The following changes in actuarial assumptions and methods occurred in fiscal year 2024:

- The payroll growth assumption was lowered from 2.00% to 1.50%.

The discount rate applied in the measurement of the total pension liability on June 30, 2024 was 7.20%, which is the long-term expected rate of return on pension plan investments.

The actuarial methods and assumptions used to calculate the pension liability were based on the results of an actuarial experience study for the 5-year period ended June 30, 2021, and are as follows:

PENSION PLAN ACTUARIAL ASSUMPTIONS	
Valuation (Measurement) Date:	June 30, 2024
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Investment ROR:	7.20%
Price Inflation:	2.50%
Active Member Payroll Growth:	1.50%
Salary Increases:	2.75% to 15.00%
Cost-of-Living Adjustment:	Maximum increase of 2.00%
Mortality Tables:	PubS-2010 mortality table with MP-2021 improvement scale with adjustments to match current experience
Assumed Future Benefit Increases:	1.85% of benefit

NOTE 4: TIER 1 AND 2 RATE ADJUSTMENTS

During fiscal year 2023, the PSPRS implemented a change in the application of the calculation formula for employee contribution withholdings related to certain employers of the system. It was determined that within these identified employers, some members were due a refund for excess contributions previously withheld. PSPRS created a Tier 1 and 2 Rate Adjustment credit for employers to utilize to offset fiscal year 2023 and fiscal year 2024 contributions for the impacted employers to redirect those funds to directly refund the affected members for their over withheld contribution amounts.

NOTE 5: ADDITIONAL FINANCIAL INFORMATION

The Schedule of Changes in Fiduciary Net Position by Employer – Pension was reconciled to the Statement of Changes in Fiduciary Net Position in PSPRS' financial statements for the fiscal year ended June 30, 2024, as published in the annual comprehensive financial report. The net position and related changes do not include the Risk Pool plan. Some $1 adjustments were made to the Schedule due to rounding.

The schedule provides specific detailed information to assist PSPRS participating employers with the preparation of their financial statements. Data provided in this report is limited in time, nature, and scope and does not provide complete financial information related to PSPRS or its participating employers. Additional financial information is available in the PSPRS financial statements for the fiscal year ended June 30, 2024, which can be obtained from the PSPRS website at *www.psprs.com*.

The components of the Net Position Restricted for Pensions from the GASB 68 statements and the published PSPRS Annual Comprehensive Financial Report as of June 30, 2024 are as follows:

NET POSITION RESTRICTED FOR PENSIONS (IN THOUSANDS)	
As Reported on this PSPRS GASB 68 Report	$ 16,148,239
As Reported in Note 4 of the PSPRS Risk Pool GASB 68 Report	184,211
Total Net Position Restricted for Pensions per GASB 68 Reports	**$ 16,332,450**
Note: this amount matches what is reflected on the PSPRS published ACFR as of June 30, 2024.	

PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY EMPLOYER - OPEB PLAN
AGENT MULTIPLE EMPLOYER OTHER POSTEMPLOYMENT BENEFIT PLAN
FISCAL YEAR ENDED JUNE 30, 2024

			ADDITIONS		
SYS	EMPLOYER	NET POSITION RESTRICTED FOR OPEB JULY 1, 2023	TOTAL CONTRIBUTIONS	NET INVESTMENT INCOME/(LOSS)	TOTAL ADDITIONS
224	AK CHIN INDIAN COMM. FIRE DEPT.	301,838	9,998	30,195	40,193
225	AK CHIN INDIAN COMM. POLICE DEPT.	172,318	-	17,327	17,327
101	APACHE COUNTY SHERIFF'S DEPT.	419,259	-	41,801	41,801
070	APACHE JUNCTION POLICE DEPT.	940,857	-	93,951	93,951
263	ARIZONA FIRE & MEDICAL AUTHORITY	1,472,261	60,001	205,307	265,308
204	ARIZONA STATE PARK RANGERS	760,802	-	76,362	76,362
041	ASU POLICE DEPARTMENT	1,266,899	-	126,311	126,311
151	ATTORNEY GENERAL INVESTIGATORS	365,265	5,906	35,873	41,779
059	AVONDALE FIRE DEPARTMENT	843,857	21,370	84,466	105,836
139	AVONDALE POLICE DEPARTMENT	1,220,967	29,159	120,725	149,884
162	AVRA VALLEY FIRE DISTRICT	265,975	4,227	26,665	30,892
164	AZ DPT. LIQ. LIC. & CONTROL INVST	154,832	53,481	14,744	68,225
261	BEAVER DAM/LITTLEFIELD FIRE DIST.	17,774	2,865	1,780	4,645
245	BENSON FIRE DEPARTMENT	21,578	-	2,207	2,207
037	BENSON POLICE DEPARTMENT	188,146	-	18,868	18,868
001	BISBEE FIRE DEPARTMENT	269,547	-	26,756	26,756
038	BISBEE POLICE DEPARTMENT	153,711	562	14,799	15,361
262	BLUE RIDGE FIRE DISTRICT	8,806	2,036	867	2,903
190	BUCKEYE FIRE DEPARTMENT	894,996	35,913	89,806	125,719
106	BUCKEYE POLICE DEPARTMENT	939,697	29,993	92,875	122,868
212	BUCKEYE VALLEY FIRE DISTRICT	566,949	-	-	-
064	BUCKSKIN FIRE DISTRICT	114,052	367	11,344	11,711
044	BULLHEAD CITY FIRE DEPARTMENT	1,762,674	-	178,180	178,180
114	BULLHEAD CITY POLICE DEPARTMENT	1,323,552	-	132,561	132,561
121	CAMP VERDE MARSHALL'S	221,975	-	21,606	21,606
002	CASA GRANDE FIRE DEPARTMENT	643,318	22,074	63,120	85,194
003	CASA GRANDE POLICE DEPARTMENT	1,092,655	17,057	108,335	125,392
229	CAVE CREEK MARSHALS	16,431	479	1,689	2,168
242	CENTRAL AZ. COLLEGE POLICE DEPT.	58,431	1,322	5,774	7,096
258	CENTRAL AZ. FIRE AND MEDICAL AUTH	1,733,846	32,509	173,049	205,558
004	CHANDLER FIRE DEPARTMENT	3,390,436	93,961	339,079	433,040
005	CHANDLER POLICE DEPARTMENT	5,323,217	200,955	528,821	729,776
109	CHINO VALLEY POLICE DEPARTMENT	327,840	-	32,640	32,640
249	CHRISTOPHER-KOHL'S FIRE DISTRICT	40,570	1,068	4,033	5,101
228	CITY OF MARICOPA - FIRE	641,020	19,210	64,991	84,201
243	CITY OF MARICOPA (POLICE DEPT.)	481,621	14,615	48,037	62,652
105	CLARKDALE POLICE DEPARTMENT	190,380	-	19,111	19,111
006	CLIFTON FIRE DEPARTMENT	8,521	-	816	816
083	CLIFTON POLICE DEPARTMENT	78,183	-	7,908	7,908
046	COCHISE COUNTY SHERIFF'S DEPT	1,519,594	-	152,093	152,093
061	COCONINO COUNTY SHERIFF'S DEPT	626,704	39,309	59,989	99,298

Employer level results may not add up to total results due to rounding.

PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY EMPLOYER - OPEB PLAN
AGENT MULTIPLE EMPLOYER OTHER POSTEMPLOYMENT BENEFIT PLAN
FISCAL YEAR ENDED JUNE 30, 2024

		DEDUCTIONS						
SYS	EMPLOYER	OPEB BENEFITS	ADMINISTRATIVE EXPENSES	TOTAL DEDUCTIONS	SYSTEM MERGERS	OTHER ADJUSTMENTS	NET INCREASE (DECREASE)	NET POSITION RESTRICTED FOR OPEB JUNE 30, 2024
224	AK CHIN INDIAN COMM. FIRE DEPT.	4,958	234	5,192	-	-	35,001	336,839
225	AK CHIN INDIAN COMM. POLICE DEPT.	-	149	149	-	-	17,178	189,496
101	APACHE COUNTY SHERIFF'S DEPT.	12,928	240	13,168	-	-	28,633	447,892
070	APACHE JUNCTION POLICE DEPT.	23,129	462	23,591	-	-	70,360	1,011,217
263	ARIZONA FIRE & MEDICAL AUTHORITY	31,153	819	31,972	566,949	-	800,285	2,272,546
204	ARIZONA STATE PARK RANGERS	33,150	335	33,485	-	-	42,877	803,679
041	ASU POLICE DEPARTMENT	34,614	610	35,224	-	-	91,087	1,357,986
151	ATTORNEY GENERAL INVESTIGATORS	24,580	192	24,772	-	-	17,007	382,272
059	AVONDALE FIRE DEPARTMENT	11,604	403	12,007	-	-	93,829	937,687
139	AVONDALE POLICE DEPARTMENT	23,881	873	24,754	-	-	125,130	1,346,097
162	AVRA VALLEY FIRE DISTRICT	878	332	1,210	-	-	29,682	295,657
164	AZ DPT. LIQ. LIC. & CONTROL INVST	20,823	65	20,888	-	-	47,337	202,169
261	BEAVER DAM/LITTLEFIELD FIRE DIST.	-	17	17	-	-	4,628	22,403
245	BENSON FIRE DEPARTMENT	-	5	5	-	-	2,202	23,780
037	BENSON POLICE DEPARTMENT	4,934	181	5,115	-	-	13,753	201,899
001	BISBEE FIRE DEPARTMENT	10,200	202	10,402	-	-	16,354	285,901
038	BISBEE POLICE DEPARTMENT	12,051	89	12,140	-	-	3,221	156,932
262	BLUE RIDGE FIRE DISTRICT	-	10	10	-	-	2,893	11,700
190	BUCKEYE FIRE DEPARTMENT	5,517	388	5,905	-	-	119,814	1,014,810
106	BUCKEYE POLICE DEPARTMENT	15,994	552	16,546	-	-	106,322	1,046,019
212	BUCKEYE VALLEY FIRE DISTRICT	-	-	-	(566,949)	-	(566,949)	-
064	BUCKSKIN FIRE DISTRICT	3,269	76	3,345	-	-	8,366	122,418
044	BULLHEAD CITY FIRE DEPARTMENT	30,296	678	30,974	-	-	147,206	1,909,880
114	BULLHEAD CITY POLICE DEPARTMENT	41,625	939	42,564	-	-	89,997	1,413,549
121	CAMP VERDE MARSHALL'S	10,331	187	10,518	-	-	11,088	233,063
002	CASA GRANDE FIRE DEPARTMENT	32,430	248	32,678	-	-	52,516	695,834
003	CASA GRANDE POLICE DEPARTMENT	46,676	481	47,157	-	-	78,235	1,170,890
229	CAVE CREEK MARSHALS	-	5	5	-	-	2,163	18,594
242	CENTRAL AZ. COLLEGE POLICE DEPT.	192	69	261	-	-	6,835	65,266
258	CENTRAL AZ. FIRE AND MEDICAL AUTH	58,876	698	59,574	-	-	145,984	1,879,831
004	CHANDLER FIRE DEPARTMENT	169,771	1,084	170,855	-	-	262,185	3,652,621
005	CHANDLER POLICE DEPARTMENT	343,662	1,758	345,420	-	-	384,356	5,707,573
109	CHINO VALLEY POLICE DEPARTMENT	7,864	242	8,106	-	-	24,534	352,374
249	CHRISTOPHER-KOHL'S FIRE DISTRICT	440	37	477	-	-	4,624	45,194
228	CITY OF MARICOPA - FIRE	2,400	281	2,681	-	-	81,520	722,540
243	CITY OF MARICOPA (POLICE DEPT.)	4,849	357	5,206	-	-	57,446	539,067
105	CLARKDALE POLICE DEPARTMENT	3,437	180	3,617	-	-	15,494	205,874
006	CLIFTON FIRE DEPARTMENT	1,200	32	1,232	-	-	(416)	8,105
083	CLIFTON POLICE DEPARTMENT	400	79	479	-	-	7,429	85,612
046	COCHISE COUNTY SHERIFF'S DEPT	46,832	1,478	48,310	-	-	103,783	1,623,377
061	COCONINO COUNTY SHERIFF'S DEPT	64,220	287	64,507	-	-	34,791	661,495

Employer level results may not add up to total results due to rounding.

PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY EMPLOYER - OPEB PLAN
AGENT MULTIPLE EMPLOYER OTHER POSTEMPLOYMENT BENEFIT PLAN
FISCAL YEAR ENDED JUNE 30, 2024

			ADDITIONS		
SYS	EMPLOYER	NET POSITION RESTRICTED FOR OPEB JULY 1, 2023	TOTAL CONTRIBUTIONS	NET INVESTMENT INCOME/(LOSS)	TOTAL ADDITIONS
239	COOLIDGE FIRE DEPARTMENT	36,002	1,776	3,405	5,181
085	COOLIDGE POLICE DEPARTMENT	429,266	-	42,709	42,709
259	COPPER CANYON FIRE AND MEDICAL	411,086	9,761	41,225	50,986
226	CORONA DE TUCSON FIRE DISTRICT	183,636	6,223	18,790	25,013
102	COTTONWOOD FIRE DEPARTMENT	264,010	20,971	26,391	47,362
066	COTTONWOOD POLICE DEPARTMENT	445,569	-	44,653	44,653
143	DAISY MOUNTAIN FIRE DISTRICT	1,165,735	30,557	117,327	147,884
119	DEPARTMENT OF EMER & MILITARY AFF	959,955	-	97,362	97,362
007	DEPARTMENT OF PUBLIC SAFETY	34,384,332	107,876	3,437,394	3,545,270
246	DESERT HILLS FIRE DEPARTMENT	158,797	6,911	16,082	22,993
008	DOUGLAS FIRE DEPARTMENT	569,593	-	57,269	57,269
009	DOUGLAS POLICE DEPARTMENT	672,663	-	67,536	67,536
049	DREXEL HEIGHTS FIRE DISTRICT	1,191,277	-	120,225	120,225
089	EAGAR POLICE DEPARTMENT	187,038	-	19,094	19,094
127	EL MIRAGE FIRE DEPARTMENT	238,310	7,147	23,765	30,912
093	EL MIRAGE POLICE DEPARTMENT	499,916	8,548	49,106	57,654
213	ELOY FIRE DISTRICT	254,621	2,636	25,423	28,059
079	ELOY POLICE DEPARTMENT	514,153	-	52,318	52,318
010	FLAGSTAFF FIRE DEPARTMENT	3,354,521	-	337,905	337,905
011	FLAGSTAFF POLICE DEPARTMENT	1,670,979	8,079	164,711	172,790
176	FLORENCE FIRE DEPARTMENT	242,088	9,020	24,532	33,552
091	FLORENCE POLICE DEPARTMENT	331,574	-	33,307	33,307
197	FORT MCDOWELL TRIBAL FIRE DEPT.	156,401	-	15,665	15,665
198	FORT MCDOWELL TRIBAL POLICE DEPT.	317,440	-	32,014	32,014
134	FORT MOJAVE MESA FIRE DISTRICT	429,359	2,887	43,091	45,978
211	FORT MOJAVE TRIBAL POLICE DEPT.	175,041	486	17,903	18,389
055	FREDONIA MARSHALS	81,301	-	8,137	8,137
054	FRY FIRE DISTRICT	449,786	16,827	43,979	60,806
035	GAME AND FISH DEPARTMENT	3,140,477	5,583	311,820	317,403
112	GILA COUNTY SHERIFF'S DEPARTMENT	811,811	-	81,688	81,688
179	GILA RIVER FIRE DEPARTMENT	767,503	22,101	78,364	100,465
180	GILA RIVER POLICE DEPARTMENT	1,213,142	18,578	124,079	142,657
149	GILBERT FIRE DEPARTMENT	2,354,447	59,923	235,988	295,911
081	GILBERT POLICE DEPARTMENT	3,290,800	72,627	326,491	399,118
012	GLENDALE FIRE DEPARTMENT	5,669,646	18,458	573,979	592,437
013	GLENDALE POLICE DEPARTMENT	6,779,882	167,344	680,788	848,132
014	GLOBE FIRE DEPARTMENT	231,230	2,810	22,851	25,661
131	GLOBE POLICE DEPARTMENT	280,905	2,906	27,180	30,086
227	GOLDEN SHORES FIRE DISTRICT	60,733	886	6,167	7,053
142	GOLDEN VALLEY FIRE DISTRICT	266,939	-	27,055	27,055
133	GOLDER RANCH FIRE DISTRICT	1,802,818	61,325	180,488	241,813

Employer level results may not add up to total results due to rounding.

PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY EMPLOYER - OPEB PLAN
AGENT MULTIPLE EMPLOYER OTHER POSTEMPLOYMENT BENEFIT PLAN
FISCAL YEAR ENDED JUNE 30, 2024

		DEDUCTIONS						
SYS	EMPLOYER	OPEB BENEFITS	ADMINISTRATIVE EXPENSES	TOTAL DEDUCTIONS	SYSTEM MERGERS	OTHER ADJUSTMENTS	NET INCREASE (DECREASE)	NET POSITION RESTRICTED FOR OPEB JUNE 30, 2024
239	COOLIDGE FIRE DEPARTMENT	-	45	45	-	-	5,136	41,138
085	COOLIDGE POLICE DEPARTMENT	12,280	250	12,530	-	-	30,179	459,445
259	COPPER CANYON FIRE AND MEDICAL	5,600	250	5,850	-	-	45,136	456,222
226	CORONA DE TUCSON FIRE DISTRICT	-	118	118	-	-	24,895	208,532
102	COTTONWOOD FIRE DEPARTMENT	7,670	117	7,787	-	-	39,575	303,585
066	COTTONWOOD POLICE DEPARTMENT	12,303	216	12,519	-	-	32,134	477,703
143	DAISY MOUNTAIN FIRE DISTRICT	7,794	470	8,264	-	-	139,620	1,305,355
119	DEPARTMENT OF EMER & MILITARY AFF	9,511	613	10,124	-	-	87,238	1,047,193
007	DEPARTMENT OF PUBLIC SAFETY	1,834,437	12,706	1,847,143	-	-	1,698,127	36,082,459
246	DESERT HILLS FIRE DEPARTMENT	-	156	156	-	-	22,837	181,635
008	DOUGLAS FIRE DEPARTMENT	11,806	295	12,101	-	-	45,168	614,761
009	DOUGLAS POLICE DEPARTMENT	20,959	330	21,289	-	-	46,247	718,910
049	DREXEL HEIGHTS FIRE DISTRICT	17,358	838	18,196	-	-	102,029	1,293,306
089	EAGAR POLICE DEPARTMENT	920	115	1,035	-	-	18,059	205,097
127	EL MIRAGE FIRE DEPARTMENT	-	134	134	-	-	30,778	269,088
093	EL MIRAGE POLICE DEPARTMENT	18,844	297	19,141	-	-	38,513	538,430
213	ELOY FIRE DISTRICT	2,100	158	2,258	-	-	25,801	280,422
079	ELOY POLICE DEPARTMENT	440	259	699	-	-	51,619	565,772
010	FLAGSTAFF FIRE DEPARTMENT	84,923	1,281	86,204	-	-	251,701	3,606,222
011	FLAGSTAFF POLICE DEPARTMENT	82,802	759	83,561	-	-	89,229	1,760,208
176	FLORENCE FIRE DEPARTMENT	2,340	110	2,450	-	-	31,102	273,190
091	FLORENCE POLICE DEPARTMENT	2,376	202	2,578	-	-	30,729	362,303
197	FORT MCDOWELL TRIBAL FIRE DEPT.	-	123	123	-	-	15,542	171,943
198	FORT MCDOWELL TRIBAL POLICE DEPT.	2,484	181	2,665	-	-	29,349	346,789
134	FORT MOJAVE MESA FIRE DISTRICT	11,792	174	11,966	-	-	34,012	463,371
211	FORT MOJAVE TRIBAL POLICE DEPT.	-	81	81	-	-	18,308	193,350
055	FREDONIA MARSHALS	-	105	105	-	-	8,032	89,333
054	FRY FIRE DISTRICT	35,084	188	35,272	-	-	25,534	475,320
035	GAME AND FISH DEPARTMENT	177,304	1,307	178,611	-	-	138,792	3,279,269
112	GILA COUNTY SHERIFF'S DEPARTMENT	16,786	499	17,285	-	-	64,403	876,214
179	GILA RIVER FIRE DEPARTMENT	3,560	499	4,059	-	-	96,406	863,910
180	GILA RIVER POLICE DEPARTMENT	995	811	1,806	-	-	140,851	1,353,994
149	GILBERT FIRE DEPARTMENT	47,424	895	48,319	-	-	247,592	2,602,039
081	GILBERT POLICE DEPARTMENT	81,024	1,603	82,627	-	-	316,491	3,607,291
012	GLENDALE FIRE DEPARTMENT	133,005	1,911	134,916	-	-	457,521	6,127,167
013	GLENDALE POLICE DEPARTMENT	282,996	2,565	285,561	-	-	562,571	7,342,453
014	GLOBE FIRE DEPARTMENT	12,249	164	12,413	-	-	13,248	244,478
131	GLOBE POLICE DEPARTMENT	24,255	254	24,509	-	-	5,577	286,482
227	GOLDEN SHORES FIRE DISTRICT	-	51	51	-	-	7,002	67,735
142	GOLDEN VALLEY FIRE DISTRICT	300	193	493	-	-	26,562	293,501
133	GOLDER RANCH FIRE DISTRICT	37,832	1,032	38,864	-	-	202,949	2,005,767

Employer level results may not add up to total results due to rounding.

PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY EMPLOYER - OPEB PLAN
AGENT MULTIPLE EMPLOYER OTHER POSTEMPLOYMENT BENEFIT PLAN
FISCAL YEAR ENDED JUNE 30, 2024

			ADDITIONS		
SYS	EMPLOYER	NET POSITION RESTRICTED FOR OPEB JULY 1, 2023	TOTAL CONTRIBUTIONS	NET INVESTMENT INCOME/(LOSS)	TOTAL ADDITIONS
136	GOODYEAR FIRE DEPARTMENT	1,083,252	35,502	107,420	142,922
137	GOODYEAR POLICE DEPARTMENT	1,303,058	14,773	129,232	144,005
140	GRAHAM COUNTY SHERIFF'S DEPT.	340,353	-	34,423	34,423
194	GREEN VALLEY FIRE DISTRICT	694,936	32,321	67,816	100,137
157	GREENLEE CNTY ATTY INVESTIGATORS	1,945	-	199	199
123	GREENLEE COUNTY SHERIFF'S DEPT.	369,851	-	37,381	37,381
232	GROOM CREEK FIRE DISTRICT	45,093	-	4,498	4,498
167	GUADALUPE FIRE DEPARTMENT	67,934	1,428	6,820	8,248
238	HARQUAHALA FIRE DISTRICT	99,241	3,697	10,068	13,765
178	HAYDEN POLICE DEPARTMENT	79,047	-	8,053	8,053
192	HEBER-OVERGAARD FIRE DISTRICT	153,340	-	15,461	15,461
193	HELLSGATE FIRE DISTRICT	93,671	-	9,556	9,556
199	HIGHLANDS FIRE DISTRICT	267,594	5,981	26,777	32,758
086	HOLBROOK POLICE DEPARTMENT	274,804	-	27,697	27,697
253	HUACHUCA CITY POLICE DEPARTMENT	51,033	975	5,220	6,195
206	HUALAPAI INDIAN TRIBE POLICE DEPT	127,198	-	12,620	12,620
210	JEROME POLICE DEPARTMENT	45,763	1,693	4,670	6,363
156	KEARNY POLICE DEPARTMENT	43,095	1,743	4,191	5,934
015	KINGMAN FIRE DEPARTMENT	889,531	-	89,229	89,229
040	KINGMAN POLICE DEPARTMENT	783,754	-	78,232	78,232
173	LA PAZ COUNTY ATTY. INVESTIGATORS	17,285	-	1,769	1,769
103	LA PAZ COUNTY SHERIFF'S DEPT.	649,854	-	65,486	65,486
042	LAKE HAVASU CITY FIRE DEPARTMENT	1,768,952	-	177,557	177,557
067	LAKE HAVASU CITY POLICE DEPT.	1,339,066	16,162	133,306	149,468
252	LAKE MOHAVE RANCHOS FIRE DISTRICT	90,922	-	9,134	9,134
130	MAMMOTH POLICE DEPARTMENT	56,969	-	5,802	5,802
107	MARANA POLICE DEPARTMENT	1,126,645	7,975	112,862	120,837
165	MARICOPA CNTY ATTY INVESTIGATORS	312,077	-	31,202	31,202
202	MARICOPA COUNTY PARK RANGERS	57,333	-	5,846	5,846
016	MARICOPA COUNTY SHERIFF'S OFFICE	17,433,365	84,868	1,764,762	1,849,630
168	MAYER FIRE DISTRICT	151,146	2,841	14,952	17,793
017	MESA FIRE DEPARTMENT	8,171,741	305,853	804,617	1,110,470
018	MESA POLICE DEPARTMENT	11,170,359	1,311,265	1,064,320	2,375,585
116	MIAMI POLICE DEPARTMENT	90,311	-	9,115	9,115
043	MOHAVE COUNTY SHERIFF'S DEPT.	1,844,228	-	185,639	185,639
072	MOHAVE VALLEY FIRE DISTRICT	569,716	-	57,797	57,797
233	MOUNT LEMMON FIRE DISTRICT	60,692	1,751	6,123	7,874
056	NAU CAMPUS POLICE	318,067	-	31,352	31,352
158	NAVAJO COUNTY ATTY'S INVESTIGATOR	(2,846)	2,286	-	2,286
071	NAVAJO COUNTY SHERIFF'S DEPT.	847,858	-	85,029	85,029
020	NOGALES FIRE DEPARTMENT	674,959	22,015	65,817	87,832

Employer level results may not add up to total results due to rounding.

PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY EMPLOYER - OPEB PLAN
AGENT MULTIPLE EMPLOYER OTHER POSTEMPLOYMENT BENEFIT PLAN
FISCAL YEAR ENDED JUNE 30, 2024

		DEDUCTIONS						
SYS	EMPLOYER	OPEB BENEFITS	ADMINISTRATIVE EXPENSES	TOTAL DEDUCTIONS	SYSTEM MERGERS	OTHER ADJUSTMENTS	NET INCREASE (DECREASE)	NET POSITION RESTRICTED FOR OPEB JUNE 30, 2024
136	GOODYEAR FIRE DEPARTMENT	12,057	406	12,463	-	-	130,459	1,213,711
137	GOODYEAR POLICE DEPARTMENT	30,023	607	30,630	-	-	113,375	1,416,433
140	GRAHAM COUNTY SHERIFF'S DEPT.	2,130	188	2,318	-	-	32,105	372,458
194	GREEN VALLEY FIRE DISTRICT	45,598	540	46,138	-	-	53,999	748,935
157	GREENLEE CNTY ATTY INVESTIGATORS	-	-	-	-	-	199	2,144
123	GREENLEE COUNTY SHERIFF'S DEPT.	4,118	192	4,310	-	-	33,071	402,922
232	GROOM CREEK FIRE DISTRICT	-	37	37	-	-	4,461	49,554
167	GUADALUPE FIRE DEPARTMENT	1,199	39	1,238	-	-	7,011	74,944
238	HARQUAHALA FIRE DISTRICT	1,342	89	1,431	-	-	12,334	111,575
178	HAYDEN POLICE DEPARTMENT	-	43	43	-	-	8,010	87,057
192	HEBER-OVERGAARD FIRE DISTRICT	1,290	111	1,401	-	-	14,060	167,400
193	HELLSGATE FIRE DISTRICT	117	40	157	-	-	9,399	103,070
199	HIGHLANDS FIRE DISTRICT	6,600	112	6,712	-	-	26,046	293,640
086	HOLBROOK POLICE DEPARTMENT	5,428	277	5,705	-	-	21,992	296,796
253	HUACHUCA CITY POLICE DEPARTMENT	-	49	49	-	-	6,146	57,179
206	HUALAPAI INDIAN TRIBE POLICE DEPT	878	103	981	-	-	11,639	138,837
210	JEROME POLICE DEPARTMENT	-	34	34	-	-	6,329	52,092
156	KEARNY POLICE DEPARTMENT	2,714	60	2,774	-	-	3,160	46,255
015	KINGMAN FIRE DEPARTMENT	20,751	387	21,138	-	-	68,091	957,622
040	KINGMAN POLICE DEPARTMENT	24,323	380	24,703	-	-	53,529	837,283
173	LA PAZ COUNTY ATTY. INVESTIGATORS	-	1	1	-	-	1,767	19,053
103	LA PAZ COUNTY SHERIFF'S DEPT.	5,677	802	6,479	-	-	59,007	708,861
042	LAKE HAVASU CITY FIRE DEPARTMENT	54,721	1,104	55,825	-	-	121,732	1,890,684
067	LAKE HAVASU CITY POLICE DEPT.	53,437	1,051	54,488	-	-	94,980	1,434,046
252	LAKE MOHAVE RANCHOS FIRE DISTRICT	-	110	110	-	-	9,024	99,946
130	MAMMOTH POLICE DEPARTMENT	-	212	212	-	-	5,590	62,559
107	MARANA POLICE DEPARTMENT	32,157	722	32,879	-	-	87,958	1,214,603
165	MARICOPA CNTY ATTY INVESTIGATORS	13,123	176	13,299	-	-	17,903	329,980
202	MARICOPA COUNTY PARK RANGERS	440	28	468	-	-	5,378	62,711
016	MARICOPA COUNTY SHERIFF'S OFFICE	416,844	6,858	423,702	-	-	1,425,928	18,859,293
168	MAYER FIRE DISTRICT	5,582	111	5,693	-	-	12,100	163,246
017	MESA FIRE DEPARTMENT	690,578	4,378	694,956	-	-	415,514	8,587,255
018	MESA POLICE DEPARTMENT	1,690,154	6,541	1,696,695	-	-	678,890	11,849,249
116	MIAMI POLICE DEPARTMENT	1,610	92	1,702	-	-	7,413	97,724
043	MOHAVE COUNTY SHERIFF'S DEPT.	34,485	1,199	35,684	-	-	149,955	1,994,183
072	MOHAVE VALLEY FIRE DISTRICT	141	382	523	-	-	57,274	626,990
233	MOUNT LEMMON FIRE DISTRICT	440	42	482	-	-	7,392	68,084
056	NAU CAMPUS POLICE	31,532	143	31,675	-	-	(323)	317,744
158	NAVAJO COUNTY ATTY'S INVESTIGATOR	1,859	-	1,859	-	-	427	(2,419)
071	NAVAJO COUNTY SHERIFF'S DEPT.	13,924	704	14,628	-	-	70,401	918,259
020	NOGALES FIRE DEPARTMENT	53,304	617	53,921	-	-	33,911	708,870

Employer level results may not add up to total results due to rounding.

PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY EMPLOYER - OPEB PLAN
AGENT MULTIPLE EMPLOYER OTHER POSTEMPLOYMENT BENEFIT PLAN
FISCAL YEAR ENDED JUNE 30, 2024

			ADDITIONS		
SYS	EMPLOYER	NET POSITION RESTRICTED FOR OPEB JULY 1, 2023	TOTAL CONTRIBUTIONS	NET INVESTMENT INCOME/(LOSS)	TOTAL ADDITIONS
080	NOGALES POLICE DEPARTMENT	1,093,145	-	108,455	108,455
053	NORTHERN AZ. CONSOLIDATED FD #1	262,481	-	25,909	25,909
147	NORTHWEST FIRE DISTRICT	2,759,242	57,380	277,381	334,761
244	ORACLE FIRE DISTRICT	43,932	1,078	4,331	5,409
122	ORO VALLEY POLICE DEPT.	1,682,222	-	169,198	169,198
097	PAGE FIRE DEPARTMENT	92,541	1,737	8,858	10,595
096	PAGE POLICE DEPARTMENT	615,282	-	62,386	62,386
254	PALOMINAS FIRE DISTRICT	50,497	-	4,914	4,914
076	PARADISE VALLEY POLICE DEPT.	547,489	10,843	53,979	64,822
060	PARKER POLICE DEPARTMENT	212,964	-	21,570	21,570
214	PASCUA YAQUI TRIBE FIRE DEPT.	334,954	-	33,897	33,897
215	PASCUA YAQUI TRIBE POLICE DEPT.	348,952	-	35,305	35,305
128	PATAGONIA MARSHALS	15,040	941	1,512	2,453
051	PAYSON FIRE DEPARTMENT	257,558	26,743	24,494	51,237
052	PAYSON POLICE DEPARTMENT	291,545	22,820	27,669	50,489
073	PEORIA FIRE DEPARTMENT	2,356,250	50,741	235,052	285,793
074	PEORIA POLICE DEPARTMENT	2,691,673	49,451	268,241	317,692
021	PHOENIX FIRE DEPARTMENT	42,083,239	139,382	4,212,936	4,352,318
022	PHOENIX POLICE DEPARTMENT	73,813,188	303,950	7,366,706	7,670,656
145	PICTURE ROCKS FIRE DISTRICT	274,815	-	27,792	27,792
154	PIMA COUNTY ATTY INVESTIGATOR	131,948	-	13,260	13,260
146	PIMA COUNTY COMM COLLEGE POLICE	511,298	-	51,594	51,594
039	PIMA COUNTY SHERIFF'S DEPARTMENT	10,486,573	67,196	1,055,887	1,123,083
100	PIMA POLICE DEPARTMENT	40,834	-	4,070	4,070
104	PINAL COUNTY SHERIFF'S DEPARTMENT	3,325,925	-	334,293	334,293
150	PINE-STRAWBERRY FIRE DISTRICT	291,567	-	29,528	29,528
185	PINETOP FIRE DISTRICT	299,744	7,640	30,001	37,641
113	PINETOP-LAKESIDE POLICE DEPT.	85,949	11,545	7,833	19,378
207	PINEWOOD FIRE DISTRICT	117,828	12,104	11,481	23,585
256	PONDEROSA FIRE DISTRICT	19,818	665	1,825	2,490
023	PRESCOTT FIRE DEPARTMENT	1,354,981	823	135,316	136,139
024	PRESCOTT POLICE DEPARTMENT	879,672	56,285	85,457	141,742
088	PRESCOTT VALLEY POLICE DEPT.	876,763	18,182	87,553	105,735
221	QUARTZSITE FIRE DISTRICT	80,597	-	8,129	8,129
144	QUARTZSITE POLICE DEPARTMENT	152,520	-	15,270	15,270
247	QUEEN CREEK FIRE DEPARTMENT	294,295	18,061	28,366	46,427
265	QUEEN CREEK POLICE DEPARTMENT	157,999	9,522	14,094	23,616
251	QUEEN VALLEY FIRE DISTRICT	35,124	446	3,570	4,016
208	RINCON VALLEY FIRE DISTRICT	344,695	11,101	34,903	46,004
200	RIO RICO FIRE DISTRICT	267,640	4,979	26,774	31,753
222	RIO VERDE FIRE DISTRICT	211,484	2,724	20,548	23,272

Employer level results may not add up to total results due to rounding.

PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY EMPLOYER - OPEB PLAN
AGENT MULTIPLE EMPLOYER OTHER POSTEMPLOYMENT BENEFIT PLAN
FISCAL YEAR ENDED JUNE 30, 2024

		DEDUCTIONS						
SYS	EMPLOYER	OPEB BENEFITS	ADMINISTRATIVE EXPENSES	TOTAL DEDUCTIONS	SYSTEM MERGERS	OTHER ADJUSTMENTS	NET INCREASE (DECREASE)	NET POSITION RESTRICTED FOR OPEB JUNE 30, 2024
080	NOGALES POLICE DEPARTMENT	58,729	832	59,561	-	-	48,894	1,142,039
053	NORTHERN AZ. CONSOLIDATED FD #1	7,862	244	8,106	-	-	17,803	280,284
147	NORTHWEST FIRE DISTRICT	53,169	1,388	54,557	-	-	280,204	3,039,446
244	ORACLE FIRE DISTRICT	-	57	57	-	-	5,352	49,284
122	ORO VALLEY POLICE DEPT.	34,625	706	35,331	-	-	133,867	1,816,089
097	PAGE FIRE DEPARTMENT	3,642	119	3,761	-	-	6,834	99,375
096	PAGE POLICE DEPARTMENT	3,126	406	3,532	-	-	58,854	674,136
254	PALOMINAS FIRE DISTRICT	-	96	96	-	-	4,818	55,315
076	PARADISE VALLEY POLICE DEPT.	37,910	215	38,125	-	-	26,697	574,186
060	PARKER POLICE DEPARTMENT	1,052	209	1,261	-	-	20,309	233,273
214	PASCUA YAQUI TRIBE FIRE DEPT.	-	224	224	-	-	33,673	368,627
215	PASCUA YAQUI TRIBE POLICE DEPT.	6,244	198	6,442	-	-	28,863	377,815
128	PATAGONIA MARSHALS	2,600	12	2,612	-	-	(159)	14,881
051	PAYSON FIRE DEPARTMENT	29,333	159	29,492	-	-	21,745	279,303
052	PAYSON POLICE DEPARTMENT	36,198	260	36,458	-	-	14,031	305,576
073	PEORIA FIRE DEPARTMENT	53,457	977	54,434	-	-	231,359	2,587,609
074	PEORIA POLICE DEPARTMENT	83,586	1,204	84,790	-	-	232,902	2,924,575
021	PHOENIX FIRE DEPARTMENT	1,964,209	22,357	1,986,566	-	-	2,365,752	44,448,991
022	PHOENIX POLICE DEPARTMENT	4,045,024	44,825	4,089,849	-	-	3,580,807	77,393,995
145	PICTURE ROCKS FIRE DISTRICT	2,020	263	2,283	-	-	25,509	300,324
154	PIMA COUNTY ATTY INVESTIGATOR	5,180	61	5,241	-	-	8,019	139,967
146	PIMA COUNTY COMM COLLEGE POLICE	9,374	364	9,738	-	-	41,856	553,154
039	PIMA COUNTY SHERIFF'S DEPARTMENT	371,844	5,324	377,168	-	-	745,915	11,232,488
100	PIMA POLICE DEPARTMENT	-	40	40	-	-	4,030	44,864
104	PINAL COUNTY SHERIFF'S DEPARTMENT	88,783	1,499	90,282	-	-	244,011	3,569,936
150	PINE-STRAWBERRY FIRE DISTRICT	4,440	178	4,618	-	-	24,910	316,477
185	PINETOP FIRE DISTRICT	7,293	122	7,415	-	-	30,226	329,970
113	PINETOP-LAKESIDE POLICE DEPT.	12,734	49	12,783	-	-	6,595	92,544
207	PINEWOOD FIRE DISTRICT	9,362	75	9,437	-	-	14,148	131,976
256	PONDEROSA FIRE DISTRICT	-	40	40	-	-	2,450	22,268
023	PRESCOTT FIRE DEPARTMENT	57,104	463	57,567	-	-	78,572	1,433,553
024	PRESCOTT POLICE DEPARTMENT	78,069	368	78,437	-	-	63,305	942,977
088	PRESCOTT VALLEY POLICE DEPT.	21,514	503	22,017	-	-	83,718	960,481
221	QUARTZSITE FIRE DISTRICT	-	81	81	-	-	8,048	88,645
144	QUARTZSITE POLICE DEPARTMENT	3,417	116	3,533	-	-	11,737	164,257
247	QUEEN CREEK FIRE DEPARTMENT	3,045	161	3,206	-	-	43,221	337,516
265	QUEEN CREEK POLICE DEPARTMENT	-	164	164	-	-	23,452	181,451
251	QUEEN VALLEY FIRE DISTRICT	-	25	25	-	-	3,991	39,115
208	RINCON VALLEY FIRE DISTRICT	-	266	266	-	-	45,738	390,433
200	RIO RICO FIRE DISTRICT	3,120	222	3,342	-	-	28,411	296,051
222	RIO VERDE FIRE DISTRICT	4,917	126	5,043	-	-	18,229	229,713

Employer level results may not add up to total results due to rounding.

PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY EMPLOYER - OPEB PLAN
AGENT MULTIPLE EMPLOYER OTHER POSTEMPLOYMENT BENEFIT PLAN
FISCAL YEAR ENDED JUNE 30, 2024

			ADDITIONS		
SYS	EMPLOYER	NET POSITION RESTRICTED FOR OPEB JULY 1, 2023	TOTAL CONTRIBUTIONS	NET INVESTMENT INCOME/(LOSS)	TOTAL ADDITIONS
047	SAFFORD POLICE DEPARTMENT	387,689	2,492	38,509	41,001
174	SAHUARITA POLICE DEPARTMENT	510,362	-	51,092	51,092
181	SALT RIVER PIMA-MARICOPA FIRE	1,115,752	-	112,381	112,381
182	SALT RIVER PIMA-MARICOPA POLICE	1,169,344	10,473	116,652	127,125
231	SAN CARLOS TRIBAL POLICE DEPT.	236,515	-	23,742	23,742
163	SAN LUIS FIRE DEPARTMENT	360,003	12,233	36,072	48,305
095	SAN LUIS POLICE DEPARTMENT	422,515	-	42,201	42,201
087	SANTA CRUZ COUNTY SHERIFF'S DEPT.	569,528	-	56,763	56,763
223	SCOTTSDALE FIRE DEPARTMENT	2,722,883	97,712	276,583	374,295
025	SCOTTSDALE POLICE DEPARTMENT	8,284,860	42,964	836,726	879,690
166	SEDONA FIRE DISTRICT	847,512	39,147	83,923	123,070
129	SEDONA POLICE DEPARTMENT	330,275	2,735	32,710	35,445
078	SHOW LOW POLICE DEPARTMENT	509,120	-	50,974	50,974
026	SIERRA VISTA FIRE DEPARTMENT	634,109	38,045	61,203	99,248
036	SIERRA VISTA POLICE DEPARTMENT	863,165	53,634	83,368	137,002
065	SNOWFLAKE POLICE DEPARTMENT	185,127	-	18,530	18,530
171	SOMERTON FIRE DEPARTMENT	237,324	176	23,797	23,973
169	SOMERTON POLICE DEPARTMENT	313,688	-	31,574	31,574
248	SONOITA ELGIN FIRE DEPARTMENT	64,515	-	6,325	6,325
058	SOUTH TUCSON FIRE DEPARTMENT	118,287	-	12,093	12,093
069	SOUTH TUCSON POLICE DEPARTMENT	131,466	371	12,730	13,101
092	SPRINGERVILLE POLICE DEPARTMENT	168,384	-	17,103	17,103
153	ST. JOHNS POLICE DEPARTMENT	85,164	-	8,462	8,462
195	SUMMIT FIRE DISTRICT	498,759	-	50,245	50,245
177	SUN CITY FIRE DISTRICT	1,064,461	15,688	105,651	121,339
255	SUN SITES PEARCE FIRE DISTRICT	32,187	3,406	3,025	6,431
094	SUPERIOR POLICE DEPARTMENT	144,323	-	14,650	14,650
148	SUPERSTITION FIRE AND MEDICAL	1,278,765	19,853	127,445	147,298
120	SURPRISE FIRE DEPARTMENT	1,421,777	46,663	142,316	188,979
110	SURPRISE POLICE DEPARTMENT	1,591,428	37,897	157,308	195,205
027	TEMPE FIRE DEPARTMENT	4,007,692	44,821	399,287	444,108
028	TEMPE POLICE DEPARTMENT	4,764,979	395,694	466,843	862,537
117	THATCHER POLICE DEPARTMENT	295,616	-	30,015	30,015
188	THREE POINTS FIRE DISTRICT	175,458	4,044	17,669	21,713
257	TIMBER MESA FIRE AND MEDICAL DIST	677,819	25,069	67,526	92,595
235	TOHONO O'ODHAM NATION FIRE DEPT.	419,241	380	42,385	42,765
236	TOHONO O'ODHAM NATION POLICE DEPT	918,212	-	92,720	92,720
108	TOLLESON FIRE DEPARTMENT	430,938	5,812	43,189	49,001
090	TOLLESON POLICE DEPARTMENT	382,678	2,115	38,009	40,124
132	TOMBSTONE MARSHAL'S DEPARTMENT	84,647	-	8,471	8,471
267	TONTO APACHE TRIBE PD	-	5,622	182	5,804

Employer level results may not add up to total results due to rounding.

PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY EMPLOYER - OPEB PLAN
AGENT MULTIPLE EMPLOYER OTHER POSTEMPLOYMENT BENEFIT PLAN
FISCAL YEAR ENDED JUNE 30, 2024

		DEDUCTIONS						
SYS	EMPLOYER	OPEB BENEFITS	ADMINISTRATIVE EXPENSES	TOTAL DEDUCTIONS	SYSTEM MERGERS	OTHER ADJUSTMENTS	NET INCREASE (DECREASE)	NET POSITION RESTRICTED FOR OPEB JUNE 30, 2024
047	SAFFORD POLICE DEPARTMENT	18,223	159	18,382	-	-	22,619	410,308
174	SAHUARITA POLICE DEPARTMENT	7,247	313	7,560	-	-	43,532	553,894
181	SALT RIVER PIMA-MARICOPA FIRE	2,795	488	3,283	-	-	109,098	1,224,850
182	SALT RIVER PIMA-MARICOPA POLICE	13,489	691	14,180	-	-	112,945	1,282,289
231	SAN CARLOS TRIBAL POLICE DEPT.	-	189	189	-	-	23,553	260,068
163	SAN LUIS FIRE DEPARTMENT	-	255	255	-	-	48,050	408,053
095	SAN LUIS POLICE DEPARTMENT	7,179	227	7,406	-	-	34,795	457,310
087	SANTA CRUZ COUNTY SHERIFF'S DEPT.	17,428	350	17,778	-	-	38,985	608,513
223	SCOTTSDALE FIRE DEPARTMENT	43,498	1,205	44,703	-	-	329,592	3,052,475
025	SCOTTSDALE POLICE DEPARTMENT	234,492	3,880	238,372	-	-	641,318	8,926,178
166	SEDONA FIRE DISTRICT	39,068	425	39,493	-	-	83,577	931,089
129	SEDONA POLICE DEPARTMENT	16,741	168	16,909	-	-	18,536	348,810
078	SHOW LOW POLICE DEPARTMENT	16,940	233	17,173	-	-	33,801	542,921
026	SIERRA VISTA FIRE DEPARTMENT	66,048	376	66,424	-	-	32,824	666,933
036	SIERRA VISTA POLICE DEPARTMENT	82,678	536	83,214	-	-	53,788	916,953
065	SNOWFLAKE POLICE DEPARTMENT	2,387	199	2,586	-	-	15,944	201,071
171	SOMERTON FIRE DEPARTMENT	-	212	212	-	-	23,761	261,085
169	SOMERTON POLICE DEPARTMENT	-	333	333	-	-	31,241	344,929
248	SONOITA ELGIN FIRE DEPARTMENT	-	125	125	-	-	6,200	70,715
058	SOUTH TUCSON FIRE DEPARTMENT	192	140	332	-	-	11,761	130,048
069	SOUTH TUCSON POLICE DEPARTMENT	9,715	713	10,428	-	-	2,673	134,139
092	SPRINGERVILLE POLICE DEPARTMENT	900	156	1,056	-	-	16,047	184,431
153	ST. JOHNS POLICE DEPARTMENT	3,120	89	3,209	-	-	5,253	90,417
195	SUMMIT FIRE DISTRICT	5,916	239	6,155	-	-	44,090	542,849
177	SUN CITY FIRE DISTRICT	52,759	365	53,124	-	-	68,215	1,132,676
255	SUN SITES PEARCE FIRE DISTRICT	3,120	49	3,169	-	-	3,262	35,449
094	SUPERIOR POLICE DEPARTMENT	38	200	238	-	-	14,412	158,735
148	SUPERSTITION FIRE AND MEDICAL	38,595	477	39,072	-	-	108,226	1,386,991
120	SURPRISE FIRE DEPARTMENT	20,675	543	21,218	-	-	167,761	1,589,538
110	SURPRISE POLICE DEPARTMENT	53,414	924	54,338	-	-	140,867	1,732,295
027	TEMPE FIRE DEPARTMENT	232,850	1,225	234,075	-	-	210,033	4,217,725
028	TEMPE POLICE DEPARTMENT	450,921	1,723	452,644	-	-	409,893	5,174,872
117	THATCHER POLICE DEPARTMENT	3,542	110	3,652	-	-	26,363	321,979
188	THREE POINTS FIRE DISTRICT	3,120	140	3,260	-	-	18,453	193,911
257	TIMBER MESA FIRE AND MEDICAL DIST	8,326	497	8,823	-	-	83,772	761,591
235	TOHONO O'ODHAM NATION FIRE DEPT.	2,912	273	3,185	-	-	39,580	458,821
236	TOHONO O'ODHAM NATION POLICE DEPT	3,809	545	4,354	-	-	88,366	1,006,578
108	TOLLESON FIRE DEPARTMENT	10,173	176	10,349	-	-	38,652	469,590
090	TOLLESON POLICE DEPARTMENT	11,480	190	11,670	-	-	28,454	411,132
132	TOMBSTONE MARSHAL'S DEPARTMENT	1,242	116	1,358	-	-	7,113	91,760
267	TONTO APACHE TRIBE PD	-	-	-	-	-	5,804	5,804

Employer level results may not add up to total results due to rounding.

PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY EMPLOYER - OPEB PLAN
AGENT MULTIPLE EMPLOYER OTHER POSTEMPLOYMENT BENEFIT PLAN
FISCAL YEAR ENDED JUNE 30, 2024

			ADDITIONS		
SYS	EMPLOYER	NET POSITION RESTRICTED FOR OPEB JULY 1, 2023	TOTAL CONTRIBUTIONS	NET INVESTMENT INCOME/(LOSS)	TOTAL ADDITIONS
216	TOWN OF SUPERIOR (FIRE DEPT)	47,992	2,203	4,707	6,910
201	TRI-CITY FIRE DISTRICT	217,355	6,378	21,914	28,292
172	TUBAC FIRE DISTRICT	343,924	-	34,741	34,741
124	TUCSON AIRPORT AUTHORITY FIRE DPT	363,691	2,214	36,213	38,427
125	TUCSON AIRPORT AUTHORITY POLICE	342,778	-	33,960	33,960
029	TUCSON FIRE	11,775,927	249,526	1,166,444	1,415,970
030	TUCSON POLICE	16,942,422	567,006	1,666,484	2,233,490
045	U OF A CAMPUS POLICE DEPARTMENT	809,166	8,080	80,433	88,513
203	VERDE VALLEY FIRE DISTRICT	459,062	6,684	46,076	52,760
111	WELLTON POLICE	82,995	-	8,353	8,353
250	WHETSTONE FIRE DISTRICT	30,189	558	2,926	3,484
217	WICKENBURG FIRE DEPARTMENT	117,040	4,790	11,357	16,147
126	WICKENBURG POLICE DEPARTMENT	230,682	-	22,819	22,819
077	WILLCOX POLICE DEPARTMENT	172,582	-	17,366	17,366
268	WILLIAMS FIRE DEPARTMENT	-	2,902	55	2,957
115	WILLIAMS POLICE DEPARTMENT	128,718	-	12,809	12,809
237	WILLIAMSON VALLEY FIRE DISTRICT	88,225	4,751	7,922	12,673
031	WINSLOW FIRE DEPARTMENT	431,107	-	43,862	43,862
050	WINSLOW POLICE DEPARTMENT	448,178	-	45,136	45,136
269	YAVAPAI APACHE TRIBAL PD	-	10,382	116	10,498
187	YAVAPAI CNTY ATTY INVESTIGATORS	16,937	-	1,690	1,690
098	YAVAPAI COUNTY SHERIFF'S DEPT.	1,681,136	2,851	166,398	169,249
234	YAVAPAI PRESCOTT TRIBAL POLICE	63,429	234	6,292	6,526
118	YOUNGTOWN POLICE DEPARTMENT	56,681	-	5,713	5,713
034	YUMA COUNTY SHERIFF'S DEPARTMENT	1,503,234	-	151,565	151,565
032	YUMA FIRE DEPARTMENT	2,214,649	20,403	221,369	241,772
033	YUMA POLICE DEPARTMENT	3,657,541	-	368,542	368,542
	TOTALS	**391,325,798**	**5,906,163**	**39,041,214**	**44,947,377**

Employer level results may not add up to total results due to rounding.

PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY EMPLOYER - OPEB PLAN
AGENT MULTIPLE EMPLOYER OTHER POSTEMPLOYMENT BENEFIT PLAN
FISCAL YEAR ENDED JUNE 30, 2024

		DEDUCTIONS						
SYS	EMPLOYER	OPEB BENEFITS	ADMINISTRATIVE EXPENSES	TOTAL DEDUCTIONS	SYSTEM MERGERS	OTHER ADJUSTMENTS	NET INCREASE (DECREASE)	NET POSITION RESTRICTED FOR OPEB JUNE 30, 2024
216	TOWN OF SUPERIOR (FIRE DEPT)	2,600	105	2,705	-	-	4,205	52,197
201	TRI-CITY FIRE DISTRICT	600	165	765	-	-	27,527	244,882
172	TUBAC FIRE DISTRICT	878	279	1,157	-	-	33,584	377,508
124	TUCSON AIRPORT AUTHORITY FIRE DPT	19,224	157	19,381	-	-	19,046	382,737
125	TUCSON AIRPORT AUTHORITY POLICE	20,473	161	20,634	-	-	13,326	356,104
029	TUCSON FIRE	822,222	9,617	831,839	-	-	584,131	12,360,058
030	TUCSON POLICE	1,428,515	14,722	1,443,237	-	-	790,253	17,732,675
045	U OF A CAMPUS POLICE DEPARTMENT	34,854	396	35,250	-	-	53,263	862,429
203	VERDE VALLEY FIRE DISTRICT	9,934	208	10,142	-	-	42,618	501,680
111	WELLTON POLICE	440	48	488	-	-	7,865	90,860
250	WHETSTONE FIRE DISTRICT	-	48	48	-	-	3,436	33,625
217	WICKENBURG FIRE DEPARTMENT	2,760	69	2,829	-	-	13,318	130,358
126	WICKENBURG POLICE DEPARTMENT	5,047	194	5,241	-	-	17,578	248,260
077	WILLCOX POLICE DEPARTMENT	3,503	112	3,615	-	-	13,751	186,333
268	WILLIAMS FIRE DEPARTMENT	-	-	-	-	-	2,957	2,957
115	WILLIAMS POLICE DEPARTMENT	3,120	136	3,256	-	-	9,553	138,271
237	WILLIAMSON VALLEY FIRE DISTRICT	-	141	141	-	-	12,532	100,757
031	WINSLOW FIRE DEPARTMENT	1,800	130	1,930	-	-	41,932	473,039
050	WINSLOW POLICE DEPARTMENT	5,582	416	5,998	-	-	39,138	487,316
*269	YAVAPAI APACHE TRIBAL PD	-	-	-	-	-	10,498	10,498
187	YAVAPAI CNTY ATTY INVESTIGATORS	937	23	960	-	-	730	17,667
098	YAVAPAI COUNTY SHERIFF'S DEPT.	62,317	1,343	63,660	-	-	105,589	1,786,725
234	YAVAPAI PRESCOTT TRIBAL POLICE	-	83	83	-	-	6,443	69,872
118	YOUNGTOWN POLICE DEPARTMENT	1,823	67	1,890	-	-	3,823	60,504
034	YUMA COUNTY SHERIFF'S DEPARTMENT	22,048	729	22,777	-	-	128,788	1,632,022
032	YUMA FIRE DEPARTMENT	78,398	867	79,265	-	-	162,507	2,377,156
033	YUMA POLICE DEPARTMENT	83,493	1,724	85,217	-	-	283,325	3,940,866
	TOTALS	**18,597,875**	**212,862**	**18,810,737**	**-**	**-**	**26,136,640**	**417,462,438**

* Yavapai Apache Tribal PD became effective in the plan on July 1, 2024.

Employer level results may not add up to total results due to rounding.

NOTE 1: PLAN DESCRIPTION

ORGANIZATION

The Public Safety Personnel Retirement System (PSPRS or "System"), an Other Post-Employment Benefit (OPEB) trust fund of the State of Arizona, is an agent multiple-employer public employee retirement plan established by Title 38, Chapter 5, Article 4 of the Arizona Revised Statutes (A.R.S.), to provide benefits for public safety employees of certain state and local governments. PSPRS is a tax-qualified plan under Section 401(a) of the Internal Revenue Code. PSPRS issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at *www.psprs.com*. The PSPRS Board of Trustees and 234 local boards jointly administer the System.

Each eligible group participating in PSPRS has a five-member local board. The chief elected official of the organization appoints three members and two members are elected by the active members of the eligible group. In general, each board member serves a fixed four-year term. Each local board is responsible for determining eligibility for membership, service credits, eligibility for benefits, the timing of benefit payments, and the amount of benefits for its members. The various governing bodies pay all costs associated with the administration of the local boards.

The nine-member PSPRS Board of Trustees is responsible for the investment of plan assets and general administration of PSPRS and two other statewide retirement plans—the Elected Officials' Retirement Plan and the Corrections Officer Retirement Plan. A.R.S. § 38-848 authorizes the Board of Trustees to commingle the assets of PSPRS and the other plans entrusted to its management. Accordingly, the assets of these plans have been unitized but all receipts and earnings are credited and charges of payments are made to the appropriate employer, system and plan. Since none of the plans have the authority to impose their will on any of the other plans, each plan is reported as its own stand-alone entity.

At June 30, 2024, the number of participating local government employer groups in PSPRS was:

GROUP	EMPLOYERS AS OF JUNE 30, 2024
Municipalities	145
County Agencies	22
State Agencies	9
Special Districts	58
Total Employers	**234**

Certain retirees are eligible to receive an insurance subsidy (see Summary of Benefits below for details). At June 30, 2024, statewide PSPRS membership consisted of the following:

MEMBERSHIP TYPE	MEMBERS AS OF JUNE 30, 2024	ACTIVE IN INSURANCE PLAN
Retirees	16,533	9,875
Inactive	3,289	-
DROP	2,269	-
Active	18,748	-
Total Members	**40,839**	**9,875**

SUMMARY OF BENEFITS

The System provides health insurance premium subsidies in accordance with A.R.S. §38-857, §38-817 and §38-906 on behalf of eligible retired members who are receiving health benefits through the Arizona State Retirement System, Arizona Department of Administration or the participating employer of the retired member. In 2014, the System set up separate healthcare plans to receive contributions, invest assets, and pay subsidies. These plans qualify as OPEB plans and are administered by the PSPRS Board of Trustees. Contribution rates are determined annually by the actuary. The subsidy consists of a fixed dollar amount set by statute, equal to each member's monthly premiums but capped at the following amounts:

SINGLE COVERAGE		FAMILY COVERAGE		
Not Medicare Eligible	Medicare Eligible	All Not Medicare Eligible	All Medicare Eligible	One With Medicare
$150	$100	$260	$170	$215

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND PLAN ASSET MATTERS

BASIS OF ACCOUNTING

PSPRS financial statements are prepared using the accrual basis of accounting. Member and employer contributions are recognized when due, pursuant to formal commitments, as well as statutory or contractual requirements. Benefits are recognized when due and payable in accordance with the terms of the Plan. Expenses are recorded when the corresponding liabilities are incurred, regardless of when payment is made.

Investment income net of administrative and investment expenses is allocated to each employer group based on the average relative fund size for each employer group for that year. Administrative fees are paid from investment returns and in cases where there is a loss, the fees are paid from contributions.

ESTIMATES

The preparation of financial schedules in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets held in trust for OPEB benefits at June 30, 2024. Actual results could differ from those estimates.

NOTE 3: OPEB COSTS

During the fiscal year ended June 30, 2024, contributions to PSPRS were made in accordance with contribution requirements determined by an actuarial valuation of the Plan as of June 30, 2022, as is required by statute. PSPRS' funding policy provides for employer contributions set at actuarially determined rates that are designed to accumulate sufficient assets to pay benefits when due. Employer contribution rates are recalculated annually based on annual actuarial valuation results.

While each employer in PSPRS pays a separate contribution rate, actuarially determined contributions for the PSPRS OPEB Plan in the aggregate for fiscal year 2024 were 0.27% of covered payroll (0.39% for normal costs and (0.12)% for the amortization of the unfunded actuarial accrued liability).

Since the only benefits paid are the subsidies paid to retirees defined in statute which seldom, if ever, change, the plan does not have assumptions about inflation, healthcare cost trend rates, salary changes, future COLAs, or the sharing of costs with inactive plan members. The discount rate is 7.20%, equal to the long-term expected rate of return on OPEB plan investments. Investments are pooled with retirement plan investments for investment purposes.

The following changes in actuarial assumptions and methods occurred in fiscal year 2024:

- The payroll growth assumption was lowered from 2.00% to 1.50%.

The actuarial methods and assumptions used for the health insurance premium subsidy benefit are as follows:

INSURANCE SUBSIDY OPEB PLAN (NON-RISK POOL) ACTUARIAL ASSUMPTIONS	
Valuation (Measurement) Date:	June 30, 2024
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Investment ROR:	7.20%
Mortality Tables:	PubS-2010 mortality table using MP-2021 improvement scale with adjustments to match current experience

NOTE 4: ADDITIONAL FINANCIAL INFORMATION

The Schedule of Changes in Fiduciary Net Position by Employer—OPEB Plan was reconciled to the Statement of Changes in Fiduciary Net Position in PSPRS' financial statements for the fiscal year ended June 30, 2024, as published in the annual comprehensive financial report. The net position and related changes do not include the Risk Pool plan. Some $1 adjustments were made to the Schedule due to rounding.

The schedule provides specific detailed information to assist PSPRS participating employers with the preparation of their financial statements. Data provided in this report is limited in time, nature, and scope and does not provide complete financial information related to PSPRS or its participating employers. Additional financial information is available in the PSPRS financial statements for the fiscal year ended June 30, 2024, which can be obtained from the PSPRS website at *www.psprs.com*.

The components of the Net Position Restricted for OPEB from the GASB 75 statements and the published PSPRS Annual Comprehensive Financial Report as of June 30, 2024 are as follows:

NET POSITION RESTRICTED FOR OPEB (IN THOUSANDS)	
As Reported on this PSPRS GASB 75 Report	$ 417,463
As Reported in Note 4 of the PSPRS Risk Pool GASB 75 Report	5,423
Total Net Position Restricted for OPEB per GASB 75 Reports	**$ 422,886**
Note: this amount matches what is reflected on the PSPRS published ACFR as of June 30, 2024.	