

STATE PENSION REVIEW BOARD ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
AUGUST 31, 2024



STATE PENSION REVIEW BOARD
P.O. BOX 13498
AUSTIN, TEXAS 78711-3498





P R B

Texas Pension Review Board

Stephanie V. Leibe
Chair

Keith Brainard
Vice Chair

Christopher Zook

Christopher Gonzales

Marcia Dush

Robert Ries

Amy Cardona
Executive Director

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October 05, 2024

State Pension Review Board

Ladies and Gentlemen:

We are pleased to submit the annual financial report of the State Pension Review Board for the year ended Aug. 31, 2024, in compliance with Texas Government Code Annotated, Section 2101.011, and in accordance with the requirements established by the Texas Comptroller of Public Accounts.

Due to the statewide requirements embedded in [Governmental Accounting Standards Board \(GASB\) 34](#), the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements in this statement. The financial report will be considered for audit by the state auditor as part of the audit of the State of Texas *Comprehensive Annual Financial Report* (CAFR); therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

If you have any questions, please contact Ashley Rendon at 512-463-1736.

Sincerely,

Amy Cardona

Executive Director

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Exhibit I Combined Balance Sheet/Statement of Net Assets - Government Funds

August 31, 2024

	Governmental Funds Total (General Fund)	Capital Assets Adjustments	Long- Term Liabilities	Statement of Net Assets
ASSETS AND DEFERRED OUTFLOWS				
Current Assets:				
Legislative Appropriations	\$ 268,443.54			\$268,443.54
Consumable Inventories	\$			
Non-Current Assets:				
Furniture and Equipment		\$ 48,357.47		\$ 48,357.47
Less Accumulated Depreciation		\$(48,357.47)		\$(48,357.47)
Total Assets and Deferred Outflows	<u>\$ 268,443.54</u>	<u>\$ 0</u>	<u>-</u>	<u>\$268,443.54</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE				
Current Liabilities:				
Payable From:				
Accounts Payable	\$ (180.94)			\$ (180.94)
Payroll Payable	\$ 216,266.38			\$216,266.38
Deferred Revenues	-			-
Employee's Compensable Leave(Note 5)			\$59,467.34	\$ 59,467.34
Non-Current Liabilities and Deferred Inflows:				
Employee's Compensable Leave(Note 5)			\$47,484.35	\$ 47,484.35
Total Liabilities and Deferred Inflows	<u>\$ 216,085.44</u>	<u>-</u>	<u>\$106,951.69</u>	<u>\$323,037.13</u>
FUND FINANCIAL STATEMENT				
Fund Balances (Deficits):				
Inventories	\$			\$
Undesignated	\$			\$
Total Fund Balances	<u>\$ 52,358.10</u>	<u>-</u>	<u>-</u>	<u>\$ 52,358.10</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 268,443.54</u>	<u>-</u>	<u>\$106,951.69</u>	<u>\$375,395.23</u>
Government-Wide Statement of Net Assets				
Total Net Assets				<u>\$ 52,358.10</u>

The accompanying notes to the financial statements are an integral part of this statement.

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STATE PENSION REVIEW BOARD

Exhibit II — Combined Statement of Revenues, Expenditures and Changes in Fund Balances/

Statement of Activities — Governmental Funds

For the Fiscal Year Ended August 31, 2024

	General Fund 0001	Governmental Funds Total	Statement of Activities
REVENUES			
Legislative Appropriations			
Original Appropriations (GR)	\$ 1,281,259.00		\$ 1,281,259.00
Additional Appropriations (GR)	\$ 270,837.22		\$ 270,837.22
License, Fees & Permits (PR)	\$ -		\$ -
Total Revenues	<u>\$ 1,552,096.22</u>	<u>-</u>	<u>\$ 1,552,096.22</u>
EXPENDITURES			
Salaries and Wages	\$ 1,192,002.16		\$ 1,192,002.16
Payroll Related Costs	\$ 286,856.67		\$ 286,856.67
Professional Fees and Services	\$ 276,089.38		\$ 276,089.38
Travel	\$ 12,872.30		\$ 12,872.30
Materials and Supplies	\$ 29,813.61		\$ 29,813.61
Communication and Utilities	\$ 7,154.91		\$ 7,154.91
Repairs and Maintenance	\$ -		\$ -
Rentals and Leases	\$ 1,753.39		\$ 1,753.39
Printing and Reproduction	\$ 3,131.37		\$ 3,131.37
Other Expenditures	<u>\$ 7,462.17</u>		<u>\$ 7,462.17</u>
Total Expenditures/Expenses	<u>\$1,817,135.96</u>	<u>-</u>	<u>\$1,817,135.96</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 0</u>	<u>-</u>	<u>\$ 0</u>
OTHER FINANCING SOURCES (USES)			
Total Other Financing Sources (USES)	<u>\$ 3,291.00</u>	<u>-</u>	<u>\$ 3,291.00</u>
Net Change in Fund Balances	<u>\$ 268,330.74</u>	<u>-</u>	<u>\$ 268,330.74</u>
Fund Financial Statement - Fund Balances			
Fund Balances, September 1, 2023	\$ 320,688.84		\$ 320,688.84
Restatements			
Fund Balances, September 1, 2023, as Restated	<u>\$ 320,688.84</u>		<u>\$ 320,688.84</u>
Appropriations Lapsed	\$ 3,291.00		\$ 3,291.00
Fund Balances, August 31, 2024	<u>\$ 52,358.10</u>	<u>-</u>	<u>\$ 52,358.10</u>

The accompanying notes to the financial statements are an integral part of this statement.

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STATE PENSION REVIEW BOARD

For the fiscal year ended August 31, 2024

Note 1: Summary of Significant Accounting Policies

Entity

Historical Background related to the agency

The State Pension Review Board was created by House Bill No. 156 of the Seventy-Seventh Legislature (as codified in Gov't Code Chapter 801) as an independent state agency to oversee and review all Texas public pension systems. The act became effective on September 01, 1979.

The Board's major functions are:

- To conduct a continuing reviews of public retirement systems;
- To study potential or existing problems affecting the systems;
- To provide information and technical assistance as needed;
- To recommend policies and legislation in the public pension area;
- To provide for actuarial analysis and review of public pension legislation;
- To report in November of each even-numbered years on its activities; and
- To develop and administer an educational training program for trustees and system administrators of Texas public retirement systems.

Due to significant changes related to Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – Management's Discussion and Analysis – for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to be in compliance with generally accepted accounting principles (GAAP). The financial report will be considered for audit by the State Auditor as part of the audit of the State of Texas Comprehensive Annual Financial Report; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

Blended Component Units: No component units have been identified which should have been blended into an appropriated fund.

Fund Structure

The accompanying financial statements are presented on the basis of funds, each of which is considered a separate accounting entity.

Governmental Fund Types & Government-wide Adjustment Fund Types

General Fund: The general fund is the principal operating fund used to account for most of the state's general activities. It accounts for all the financial resources except those accounted for in other funds.

Capital Asset Adjustment Fund Type: Capital Asset Adjustment fund type will be used to convert governmental fund types' capital assets from modified accrual to full accrual.

Long-Term Liabilities Adjustment Fund Type: Long-Term Liabilities Adjustment fund type will be used to convert governmental fund types' debt from modified accrual to full accrual.

Fiduciary Fund Types

Fiduciary funds account for assets held by the state in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. When assets are held under the terms of a formal trust agreement, either a pension trust fund, or a private purpose trust fund is used.

Agency Funds: Agency funds are used to account for assets the government holds on behalf of others in a purely custodial capacity. Agency funds involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

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Basis of Accounting

The basis of accounting determines when revenues and expenditures or expenses are recognized in the accounts reported in the financial statements. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

Governmental fund types that build the fund financial statements are accounted for using the modified accrual method basis of accounting. Under modified accrual, revenues are recognized in the period in which they become both measurable and available to finance operations of the fiscal year or liquidate liabilities existing at fiscal yearend. The State of Texas considers receivables collected within sixty days after year-end to be available and recognizes them as revenues of the current year for Fund Financial Statements prepared on the modified basis of accrual. Expenditures and other uses of financial resources are recognized when their related liability is incurred.

Governmental adjustment fund types that will build the government-wide financial statements are accounted for using the full accrual method of accounting. This includes capital assets, accumulated depreciation, unpaid Employee Compensable leave, the un-matured debt service (principal and interest) on general long-term liabilities, long-term capital leases, long-term claims and judgments and full accrual revenues and expenses. The activity will be recognized in these fund types.

Proprietary funds, pension trust funds, external investment trust funds and private-purpose trust funds are accounted for on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized at the time liabilities are incurred. Proprietary funds distinguish operating from non-operating items. Operating revenues and expenses result from providing services or producing and delivering goods in connection with proprietary funds principal ongoing operations. Operating expenses for the enterprise and internal services funds include the cost of sales and services, administrative expenses, and depreciation on capital assets.

Budgets and Budgetary Accounting

The budget is prepared biennially and represents appropriations authorized by the legislature and approved by the Governor (the General Appropriations Act).

Unencumbered appropriations are generally subject to lapse 60 days after the end of the fiscal year for which they were appropriated.

Assets, Liabilities, and Fund Equity

ASSETS

Cash & Cash Equivalents: Short-term highly liquid investments with an original maturity of three months or less are considered cash equivalents.

Restricted Assets: Restricted assets include monies or other resources restricted by legal or contractual requirements. These assets include proceeds of enterprise fund general obligation and revenue bonds and revenues set aside for statutory or contractual requirements. Assets held in reserve for guaranteed student loan defaults are also included.

Inventories: Inventories include both merchandise inventories on hand for sale and consumable inventories. Inventories are valued at cost generally utilizing the last-in, first-out method. Inventories for governmental fund types use the purchase method of accounting. The consumption method of accounting is used to account for inventories that appear in the proprietary fund types and the government-wide statements. The cost of these items is expensed when the items are consumed.

Capital Assets: Assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year should be capitalized. These assets are capitalized at cost or, if not purchased, at appraised fair value as of the date of acquisition. Purchases of assets by governmental funds are reported as expenditures. Depreciation is reported on all “exhaustible” assets. “Inexhaustible” assets such as works of art and historical

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treasures are not depreciated. Road and highway infrastructure is reported on the modified basis. Assets are depreciated over the estimated useful life of the asset using the straight-line method.

All capital assets acquired by proprietary fund or trust funds are reported at cost or estimated historical cost, if actual historical cost is not available. Donated assets are reported at fair value on the acquisition date. Depreciation is charged to operations over the estimated useful life of each asset, using the straight-line method.

Other Receivables: Other receivables include year-end revenue accruals not included in any other receivable category. This account can appear in governmental and proprietary fund types.

LIABILITIES

Accounts Payable: Accounts Payable represents the liability for the value for assets or services received at the balance sheet date for which payment is pending.

Other Payables: Other payables are the accrual at year-end of expenditure transactions not included in any of the other payable descriptions. Other payables may be included in either the governmental or proprietary fund types.

Employees' Compensable Leave Balances: Employees' Compensable Leave Balances represent the liability that becomes "due" upon the occurrence of relevant events such as resignations, retirements, and uses of leave balances by the covered employee. Liabilities are reported separately as either current or non-current in the statement of net assets.

Capital Lease Obligations: Capital Lease Obligations represent the liability for future lease payments under capital lease contracts contingent upon the appropriation of funding by the Legislature. Liabilities are reported separately as either current or noncurrent in the statement of net assets.

FUND BALANCE / NET ASSETS

The difference between fund assets and liabilities is 'Net Assets' on the government-wide, proprietary and fiduciary fund statements, and the 'Fund Balance' is the difference between fund assets and liabilities on the governmental fund statements.

Reservations of Fund Balance: Fund balances for governmental funds are classified as either reserved or unreserved in the fund financial statements. Reservations are legally restricted to a specific future use or not available for expenditure.

Reserved for Encumbrances: This represents commitments of the value of contracts awarded or assets ordered prior to year-end, but not received as of that date. Encumbrances are not included with expenditures or liabilities. They represent current resources designated for specific expenditures in subsequent operating periods.

Unreserved / Undesignated: Other represents the unappropriated balance at year-end.

Invested in Capital Assets, Net of Related Debt: Invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bond, notes, and other debt that are attributed to the acquisition, construction, or improvement of those assets.

INTERFUND TRANSACTIONS AND BALANCES

The agency has the following types of transactions among funds:

Transfers: Legally required transfers that are reported when incurred as 'Transfers In' by the recipient fund and as 'Transfer Out' by the disbursing fund.

Reimbursements: Reimbursements are repayments from funds responsible for expenditures or expenses to funds that made the actual payment. Reimbursements of expenditures made by one fund for another that are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund. Reimbursements are not displayed in financial statements.

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STATE PENSION REVIEW BOARD 338

For the fiscal year ended August 31, 2024

Note 2: CAPITAL ASSETS

Depreciable Assets

	Balance 9/1/2023	Additions	Deductions	Balance 8/31/2024
Buildings & Improvements				
Facilities & Other Improvements				
Furniture & Equipment	\$ 48,357.47			\$ 48,357.47
Capital Assets				
Total	\$ 48,357.47	\$ -		\$ 48,357.47
Less Accumulated Depreciation				
Furniture & Equipment	\$ (48,357.47)	\$		\$ (48,357.47)
Depreciable Assets, Net	\$ 0	\$		\$ 0

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STATE PENSION REVIEW BOARD

For the fiscal year ended August 31, 2024

Note 3: Deposits, Investments, Repurchase Agreements	<i>Not Applicable</i>
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Note 4: Short-Term Liabilities	<i>Not Applicable</i>
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STATE PENSION REVIEW BOARD

For the fiscal year ended August 31, 2024

Note 5: Changes in Long Term Liabilities
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During the year ended August 31, 2024, the following changes occurred in liabilities.

	Balance 9/1/2023	Additions	Deductions	Balance 8/31/2024	Amount Due Within One Year	Amount Due Thereafter
Notes and Loans Payable						
General Obligation B/P						
Claims and Judgments						
Capital Lease Obligations						
Compensable Leave	\$ 99,620.58	\$ 87,891.68	\$ 77,998.38	\$ 106,951.69	\$ 59,467.34	\$ 47,484.35
Total	\$ 99,620.58	\$ 87,891.68	\$ 77,998.38	\$ 106,951.69	\$ 59,467.34	\$ 47,484.35

Employees' Compensable Leave

A state employee is entitled to be paid for all unused vacation time accrued, in the event of the employee's resignation, dismissal, or separation from state employment, provided the employee has continuous employment with the state for six months. Expenditures for accumulated annual leave balances are recognized in the period paid or taken in governmental fund types. For these fund types, the liability for unpaid benefits is recorded in the Statement of Net Assets. Both an expense and a liability for business-type activities are recorded in the proprietary funds as the benefits accrue to the employees. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits. This obligation is usually paid from the same funding source(s) from which the employee's salary and wage compensation was paid.

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STATE PENSION REVIEW BOARD

For the fiscal year ended August 31, 2024

Note 6: Bonded Indebtedness	<i>Not Applicable</i>
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Note 7: Derivative Instruments	<i>Not Applicable</i>
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STATE PENSION REVIEW BOARD 338

For the fiscal year ended August 31, 2024

Note 8: Operating Leases

Not Applicable

Note 9: Pension Plans (administering agencies only)

Not Applicable

Note 10: Deferred Compensation (administering agencies only)

Not Applicable

**Note 11: Postemployment Health Care and Life Insurance Benefits
(administering agencies only)**

Not Applicable

Note 12: Interfund Activity and Transactions

Not Applicable

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STATE PENSION REVIEW BOARD

For the fiscal year ended August 31, 2024

Note 13: Continuance Subject to Review

Under the Texas Sunset Act, the Agency will be abolished effective September 1, 2029 unless continued in existence by the Legislature as provided by the Act. The agency is scheduled to undergo the Sunset review process during the 2028-2029 biennium.

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STATE PENSION REVIEW BOARD

For the fiscal year ended August 31, 2024

Note 14: Adjustments to Fund Balances and Net Assets

Not Applicable

Note 15: Contingencies and Commitments

Not Applicable

Note 16: Subsequent Events

Not Applicable

Note 17: Risk Management

Not Applicable

Note 18: Management Discussion and Analysis (MD&A)

Not Applicable

Note 19: The Financial Reporting Entity

Not Applicable

Note 20: Stewardship, Compliance and Accountability

Not Applicable

Note 22: Donor-Restricted Endowments

Not Applicable

Note 23: Extraordinary and Special Items

Not Applicable

Note 24: Disaggregation of Receivable and Payable Balances

Not Applicable

Note 25: Termination Benefits

Not Applicable

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Note 26: Segment Information

Not Applicable

Note 27: Service Concession Arrangements

Not Applicable

Note 28: Deferred Outflows of Resources and Deferred Inflows of Resources

Not Applicable

Note 29: Troubled Debt Restructuring

Not Applicable

Note 30: Non-Exchange Financial Guarantees

Not Applicable

Note 31: Tax Abatements

Not Applicable

Note 32: Fund Balances

Not Applicable

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STATE PENSION REVIEW BOARD
Exhibit A-1 Combined Balance Sheet/Statement of Net Assets - All General
and Consolidated Funds
August 31, 2024

	Fund 001	
	General	Total
	Revenue	Funds
ASSETS		
Current Assets		
Legislative Appropriations	\$268,443.54	\$268,443.54
Consumable Inventories		
Total Assets	<u>\$268,443.54</u>	<u>\$268,443.54</u>
 LIABILITIES AND FUND BALANCES		
Current Liabilities:		
Payable From:		
Accounts Payable	\$ (180.94)	\$ (180.94)
Payroll Payable	\$ 216,266.38	\$ 216,266.38
Deferred Revenues	-	-
Total Liabilities	<u>\$216,085.44</u>	<u>\$216,085.44</u>
 Fund Balances (Deficits):		
Reserves For:		
Inventories	\$ 0	\$ 0
Undesignated		
Total Fund Balances	<u>\$ 52,358.10</u>	<u>\$ 52,358.10</u>
Total Liabilities and Fund Balance	<u>\$375,395.23</u>	<u>\$375,395.23</u>

The accompanying notes to the financial statements are an integral part of this statement.

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STATE PENSION REVIEW BOARD

**Exhibit II — Combined Statement of Revenues, Expenditures and Changes in Fund Balances/
Statement of Activities — Governmental Funds**

	General Fund 0001	Governmental Funds Total	Statement of Activities
REVENUES			
Legislative Appropriations			
Original Appropriations (GR)	\$ 1,281,259.00		\$ 1,281,259.00
Additional Appropriations (GR)	\$ 270,837.22		\$ 270,837.22
License, Fees & Permits (PR)	\$ -		\$ -
Total Revenues	<u>\$ 1,552,096.22</u>	<u>-</u>	<u>\$ 1,552,096.22</u>
EXPENDITURES			
Salaries and Wages	\$ 1,192,002.16		\$ 1,192,002.16
Payroll Related Costs	\$ 286,856.67		\$ 286,856.67
Professional Fees and Services	\$ 276,089.38		\$ 276,089.38
Travel	\$ 12,872.30		\$ 12,872.30
Materials and Supplies	\$ 29,813.61		\$ 29,813.61
Communication and Utilities	\$ 7,154.91		\$ 7,154.91
Repairs and Maintenance	\$ -		\$ -
Rentals and Leases	\$ 1,753.39		\$ 1,753.39
Printing and Reproduction	\$ 3,131.37		\$ 3,131.37
Other Expenditures	<u>\$ 7,462.17</u>		<u>\$ 7,462.17</u>
Total Expenditures/Expenses	<u>\$1,817,135.96</u>	<u>-</u>	<u>\$1,817,135.96</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 0</u>	<u>-</u>	<u>\$ 0</u>
OTHER FINANCING SOURCES (USES)			
Total Other Financing Sources (USES)	<u>\$ 3,291.00</u>	<u>-</u>	<u>\$ 3,291.00</u>
Net Change in Fund Balances	<u>\$ 268,330.74</u>	<u>-</u>	<u>\$ 268,330.74</u>
Fund Financial Statement - Fund Balances			
Fund Balances, September 1, 2023	\$ 320,688.84		\$ 320,688.84
Restatements			
Fund Balances, September 1, 2023, as Restated	<u>\$ 320,688.84</u>		<u>\$ 320,688.84</u>
Appropriations Lapsed	<u>\$ 3,291.00</u>		<u>\$ 3,291.00</u>
Fund Balances, August 31, 2024	<u><u>\$ 52,358.10</u></u>	<u><u>-</u></u>	<u><u>\$ 52,358.10</u></u>

The accompanying notes to the financial statements are an integral part of this statement.
For the Fiscal Year Ended August 31, 2024

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STATE PENSION REVIEW BOARD

For the fiscal year ended August 31, 2024

Pertinent data related to board members serving at Balance Sheet date.

The State Pension Review Board is composed of seven members. The Governor, with the advice and consent of the Senate appoints seven members with the following qualifications or experience: three persons who have experience in the fields of securities investment, pension administration, or pension law and are not members or retirees of a public retirement system; one active public retirement system member; one retired public retirement system member; one person who has experience in the field of governmental finance; and one actuary.

Board members serving as of August 31, 2024 were as follows:

Name and City	Background and Field	Term Expiration
Stephanie Leibe (Chair) Houston, Texas	Governmental Finance	2027
Keith W. Brainard (Vice Chair) Georgetown, Texas	Pension Administration	2025
Christopher Zook Austin, Texas	Securities Investment	2027
Marcia Dush Austin, Texas	Actuary	2025
Christopher Gonzales	Pension Law	2027
Robert Ries Austin, Texas	Active Member	2023

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STATE PENSION REVIEW BOARD
For the fiscal year ended August 31, 2024

Administrative and Key Personnel

Amy Cardona

Executive Director

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