

**GASB 67 Disclosure**  
**Net Pension Liability/Plan Fiduciary Net Position (1)**  
**Based on Actuarial Valuations as of July 1, 2017**  
**(In Millions)**

<b>Pension Plan</b>	<b>Plan Fiduciary Net Position</b>	<b>Total Pension Liability</b>	<b>Plan Net Pension Liability</b>	<b>Plan Fiduciary Net Position as a % of TPL</b>	<b>Depletion Date</b>
PERS (2)	\$28,464.3	\$77,388.3	\$48,924.0	36.78%	6/30/2040
TPAF	23,056.2	90,726.4	67,670.2	25.41%	6/30/2036
PFRS (3)	25,847.7	47,410.7	21,563.0	54.52%	6/30/2057
CP&FPF	1.9	7.4	5.5	25.75%	(4)
SPRS	1,761.5	5,124.3	3,362.8	34.38%	6/30/2037
JRS	175.3	937.4	762.1	18.70%	6/30/2023
POPF	5.6	6.5	0.9	86.78%	(4)
<b>Total</b>	<b>\$79,312.5</b>	<b>\$221,601.0</b>	<b>\$142,288.5</b>	<b>35.79%</b>	

(1) Based on Market Value

(2) Of the total Net Pension Liability of \$48,924.0 million for PERS, \$25,645.6 million is the estimated State portion and \$23,278.4 million is the estimated Local portion.

(3) Of the total Net Pension Liability of \$21,563.0 million for PFRS, \$4,395.7 million is the estimated State portion and \$17,167.3 million is the estimated Local portion.

(4) The Plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments of current Plan members.