

GASB 67 Disclosure
Net Pension Liability/Plan Fiduciary Net Position (1)
Based on Actuarial Valuations as of July 1, 2021
(In Millions)

Pension Plan	Plan Fiduciary Net Position	Total Pension Liability	Plan Net Pension Liability	Plan Fiduciary Net Position as a % of TPL	Depletion Date
PERS (2)	\$35,707.8	\$69,310.1	\$33,602.3	51.52%	(4)
TPAF	\$26,533.1	\$74,699.1	\$48,166.0	35.52%	(4)
PFRS (3)	33,543.3	\$46,972.7	\$13,429.4	71.41%	(4)
CP&FPF	\$2.2	\$2.9	\$0.7	74.47%	(4)
SPRS	\$2,135.9	\$4,059.8	\$1,923.9	52.61%	(4)
JRS	\$182.6	\$879.2	\$696.6	20.77%	(4)
POPF	(\$5.1)	\$3.5	(\$1.6)	-145.71%	(4)
Total	\$98,099.8	\$195,927.3	\$97,817.3	50.07%	

(1) Based on Market Value

(2) Of the total Net Pension Liability of \$33,602.3 for PERS, \$21,629.5 is the estimated State portion and \$11,972.8 is the estimated Local Portion.

(3) Of the total Net Pension Liability of \$13,429.4 for PFRS, \$4,064.6 is the estimated State portion and \$9,364.8 is the estimated Local Portion.

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