

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

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**Net Pension Liability/Plan Fiduciary Net Position**  
**Based on Actuarial Valuations as of July 1, 2016**  
(In Millions)

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**Net Pension Liability/Plan Fiduciary Net Position**  
**Comparison 2017 Valuations vs 2016 Valuations**  
(In Millions)

| Pension Plan | Plan                   |                         | Plan                  |                                      | Depletion Date |
|--------------|------------------------|-------------------------|-----------------------|--------------------------------------|----------------|
|              | Fiduciary Net Position | Total Pension Liability | Net Pension Liability | Fiduciary Net Position as a % of TPL |                |
| PERS         | \$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%                               | 6/30/2037      |
| PFRS         | 25,847.7               | 47,410.7                | 21,563.0              | 54.52%                               | 6/30/2057      |
| CP&FPF       | 1.9                    | 7.4                     | 5.5                   | 25.75%                               |                |
| 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%                               |                |
| <b>Total</b> | <b>\$79,312.5</b>      | <b>\$221,601.0</b>      | <b>\$142,288.5</b>    | <b>35.79%</b>                        |                |

| Pension Plan | Plan                   |                         | Plan                  |                                      | Depletion Date |
|--------------|------------------------|-------------------------|-----------------------|--------------------------------------|----------------|
|              | Fiduciary Net Position | Total Pension Liability | Net Pension Liability | Fiduciary Net Position as a % of TPL |                |
| PERS         | \$26,762.0             | \$85,769.8              | \$59,007.8            | 31.20%                               | 6/30/2034      |
| TPAF         | 22,717.9               | 101,746.8               | 79,028.9              | 22.33%                               | 6/30/2029      |
| PFRS         | 23,984.7               | 49,402.2                | 25,417.5              | 48.55%                               | 6/30/2050      |
| CP&FPF       | 1.9                    | 9.9                     | 8.0                   | 19.15%                               |                |
| SPRS         | 1,695.0                | 5,673.7                 | 3,978.7               | 29.87%                               | 6/30/2033      |
| JRS          | 180.0                  | 980.7                   | 800.7                 | 18.35%                               | 6/30/2022      |
| POPF         | 6.1                    | 7.5                     | 1.4                   | 81.42%                               |                |
| <b>Total</b> | <b>\$75,347.6</b>      | <b>\$243,590.6</b>      | <b>\$168,243.0</b>    | <b>30.93%</b>                        |                |

| Pension Plan | Plan                   |                         | Plan                  |                                      | Depletion Date |
|--------------|------------------------|-------------------------|-----------------------|--------------------------------------|----------------|
|              | Fiduciary Net Position | Total Pension Liability | Net Pension Liability | Fiduciary Net Position as a % of TPL |                |
| PERS         | \$1,702.3              | (\$8,381.5)             | (\$10,083.8)          | 5.58%                                |                |
| TPAF         | 338.3                  | (11,020.4)              | (11,358.7)            | 3.09%                                |                |
| PFRS         | 1,863.0                | (1,991.5)               | (3,854.5)             | 5.97%                                |                |
| CP&FPF       | -                      | (2.5)                   | (2.5)                 | 6.59%                                |                |
| SPRS         | 66.5                   | (549.4)                 | (615.9)               | 4.50%                                |                |
| JRS          | (4.7)                  | (43.3)                  | (38.6)                | 0.35%                                |                |
| POPF         | (0.5)                  | (1.0)                   | (0.5)                 | 5.36%                                |                |
| <b>Total</b> | <b>\$3,964.9</b>       | <b>(\$21,989.6)</b>     | <b>(\$25,954.5)</b>   | <b>4.86%</b>                         |                |