

GASB 67 Disclosure
Net Pension Liability/Plan Fiduciary Net Position (1)
Based on Actuarial Valuations as of July 1, 2015
(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 (2)
PERS (3)	\$28,553.6	\$74,723.7	\$46,170.1	38.21%	6/30/2033
TPAF	25,604.8	89,182.7	63,577.9	28.71%	6/30/2027
PFRS (4)	25,106.9	47,517.8	22,410.9	52.84%	6/30/2045
CP&FPF	2.4	10.2	7.8	23.53%	6/30/2024
SPRS*	1,867.7	4,821.5	2,953.8	38.74%	6/30/2033
JRS*	212.8	879.0	666.2	24.21%	6/30/2022
POPF	6.7	7.2	0.5	93.06%	
Total	\$81,354.9	\$217,142.1	\$135,787.2	37.47%	

(1) Based on Market Value

(2) The date that Projected Assets will no longer be available to cover Projected Benefit Payments.

(3) Of the total Net Pension Liability of \$46,170.1 million for PERS, \$23,722.1 million is the estimated State portion and \$22,448 million is the estimated Local portion.

(4) Of the total Net Pension Liability of \$22,410.9 million for PFRS, \$ 4,293.7 million is the estimated State portion and \$18,117.2 million is the estimated Local portion.

*Amounts Revised