

GASB 67 Disclosure
Net Pension Liability/Plan Fiduciary Net Position (1)
Based on Actuarial Valuations as of July 1, 2016
(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)	\$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 (3)	23,984.7	49,402.2	25,417.5	48.55%	6/30/2050
CP&FPF	1.9	9.9	8.0	19.15%	(4)
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%	(4)
Total	\$75,347.6	\$243,590.6	\$168,243.0	30.93%	

(1) Based on Market Value

(2) Of the total Net Pension Liability of \$59,007.8 million for PERS, \$29,390.7 million is the estimated State portion and \$29,617.1 million is the estimated Local portion.

(3) Of the total Net Pension Liability of \$25,417.5 million for PFRS, \$4,710.7 million is the estimated State portion and \$20,706.8 million is the estimate 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.