

**GASB 67 Disclosure**  
**Net Pension Liability/Plan Fiduciary Net Position (1)**  
**Based on Actuarial Valuations as of July 1, 2019**  
**(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)	\$29,848.0	\$71,004.2	\$41,156.2	42.04%	6/30/2057
TPAF	22,696.7	84,215.8	\$61,519.1	26.95%	6/30/2054
PFRS (3)	27,792.4	46,164.3	\$18,371.9	60.20%	6/30/2076
CP&FPF	1.4	4.3	\$2.9	32.33%	(4)
SPRS	1,791.8	4,619.9	\$2,828.1	38.78%	6/30/2051
JRS	157.9	1,110.2	\$952.3	14.22%	6/30/2030
POPF	4.9	4.7	(\$0.2)	104.25%	(4)
<b>Total</b>	<b>\$82,293.1</b>	<b>\$207,123.4</b>	<b>\$124,830.3</b>	<b>39.73%</b>	

(1) Based on Market Value

(2) Of the total Net Pension Liability of \$41,156.2 million for PERS, \$23,012.4 million is the estimated State portion and \$18,143.8 million is the estimated Local portion.

(3) Of the total Net Pension Liability of \$18,371.9 million for PFRS, \$4,201.7 million is the estimated State portion and \$14,170.2 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.