

**GASB 67 Disclosure**  
**Net Pension Liability/Plan Fiduciary Net Position**  
**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	\$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>	

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**Net Pension Liability/Plan Fiduciary Net Position**  
**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
PERS	\$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	25,106.9	47,517.8	22,410.9	52.84%	6/30/2045
CP&FPF	2.4	10.2	7.8	23.76%	
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	92.78%	
<b>Total</b>	<b>\$81,354.9</b>	<b>\$217,142.1</b>	<b>\$135,787.2</b>	<b>37.47%</b>	

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**Net Pension Liability/Plan Fiduciary Net Position**  
**Comparison 2016 Valuations vs 2015 Valuations**  
**(In Millions)**

Pension Plan	Plan Fiduciary Net Position	Total Pension Liability	Plan Net Pension Liability	Plan Fiduciary Net Position as a % of TPL
PERS	(\$1,791.6)	\$11,046.1	\$12,837.7	-7.01%
TPAF	(2,886.9)	12,564.1	15,451.0	-6.38%
PFRS	(1,122.2)	1,884.4	3,006.6	-4.29%
CP&FPF	(0.5)	(0.3)	0.2	-4.61%
SPRS	(172.7)	852.2	1,024.9	-8.86%
JRS	(32.8)	101.7	134.5	-5.86%
POPF	(0.6)	0.3	0.9	-11.36%
<b>Total</b>	<b>(\$6,007.3)</b>	<b>\$26,448.5</b>	<b>\$32,455.8</b>	<b>-6.53%</b>