

GASB 67 Disclosure
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%	
Total	\$81,354.9	\$217,142.1	\$135,787.2	37.47%	

GASB 67 Disclosure
Net Pension Liability/Plan Fiduciary Net Position
Based on Actuarial Valuations as of July 1, 2014
(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	\$28,999.6	\$67,849.4	\$38,849.8	42.74%	6/30/2033
TPAF	27,282.3	81,095.3	53,813.0	33.64%	6/30/2027
PFRS	25,020.5	42,507.2	17,486.7	58.86%	6/30/2045
CP&FPF *	3.3	13.0	9.7	25.49%	
SPRS	1,937.9	4,246.1	2,308.2	45.64%	6/30/2032
JRS	231.5	900.7	669.2	25.70%	6/30/2021
POPF *	7.4	8.4	1.0	87.84%	
Total	\$83,482.5	\$196,620.1	\$113,137.6	42.46%	

GASB 67 Disclosure
Net Pension Liability/Plan Fiduciary Net Position
Comparison 2015 Valuations vs 2014 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	(\$446.0)	\$6,874.3	\$7,320.3	-4.53%
TPAF	(1,677.5)	8,087.4	9,764.9	-4.93%
PFRS	86.4	5,010.6	4,924.2	-6.02%
CP&FPF	(0.9)	(2.8)	(1.9)	-1.73%
SPRS	(70.2)	575.4	645.6	-6.90%
JRS	(18.7)	(21.7)	(3.0)	-1.49%
POPF	(0.7)	(1.2)	(0.5)	4.94%
Total	(\$2,127.6)	\$20,522.0	\$22,649.6	-4.99%