

GASB 67 Disclosure
Net Pension Liability/Plan Fiduciary Net Position (1)
Based on Actuarial Valuations as of July 1, 2018
(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)	\$29,472.4	\$72,866.2	\$43,393.8	40.45%	6/30/2047
TPAF	22,991.1	86,797.5	63,806.4	26.49%	6/30/2041
PFRS (3)	27,098.6	46,797.6	19,699.0	57.91%	6/30/2063
CP&FPF	1.8	5.7	3.9	30.96%	(4)
SPRS	1,790.0	4,849.7	3,059.7	36.91%	6/30/2042
JRS	167.7	922.0	754.3	18.19%	6/30/2025
POPF	5.2	5.3	0.1	99.24%	(4)
Total	\$81,526.8	\$212,244.0	\$130,717.2	38.41%	

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PERS (2)	\$28,464.3	\$77,388.3	\$48,924.0	36.78%	6/30/2040
TPAF	23,056.2	90,726.4	67,670.2	25.41%	6/30/2036
PFRS (3)	25,847.7	47,410.7	21,563.0	54.52%	6/30/2057
CP&FPF	1.9	7.4	5.5	25.75%	(4)
SPRS	1,761.5	5,124.3	3,362.8	34.38%	6/30/2037
JRS	175.3	937.4	762.1	18.70%	6/30/2023
POPF	5.6	6.5	0.9	86.78%	(4)
Total	\$79,312.5	\$221,601.0	\$142,288.5	35.79%	

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Net Pension Liability/Plan Fiduciary Net Position
Comparison 2018 Valuations vs 2017 Valuations
(In Millions)

Pension Plan	Plan Fiduciary Net Position	Total Pension Liability	Plan Net Pension Liability	Fiduciary Net Position as a % of TPL
PERS	\$1,008.1	(\$4,522.1)	(\$5,530.2)	3.67%
TPAF	(65.1)	(3,928.9)	(3,863.8)	1.08%
PFRS	1,250.9	(613.1)	(1,864.0)	3.39%
CP&FPF	(0.1)	(1.7)	(1.6)	5.21%
SPRS	28.5	(274.6)	(303.1)	2.53%
JRS	(7.6)	(15.4)	(7.8)	-0.51%
POPF	(0.4)	(1.2)	(0.8)	12.46%
Total	\$2,214.3	(\$9,357.0)	(\$11,571.3)	2.62%