### PSG 67 Disclosure

**Net Pension Liability/Plan Fiduciary Net Position (1)**

Based on Actuarial Valuations as of July 1, 2019

<table>
<thead>
<tr>
<th>Pension Plan</th>
<th>Plan Fiduciary Net Position as a % of Depletion</th>
<th>Plan Total Net Position Liability</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>PERS (2)</td>
<td>$23,012.4 million is the estimated State portion and $18,143.8 million is the estimated Local portion.</td>
<td>$41,156.2 million</td>
<td>6/30/2057</td>
</tr>
<tr>
<td>TPAF</td>
<td>26.95%</td>
<td>$22,696.7 million</td>
<td>6/30/2054</td>
</tr>
<tr>
<td>PFRS (3)</td>
<td>60.20%</td>
<td>$27,792.4 million</td>
<td>6/30/2076</td>
</tr>
<tr>
<td>CPS&amp;FF</td>
<td>32.33%</td>
<td>$1.4 million</td>
<td>6/30/2051</td>
</tr>
<tr>
<td>SPRS</td>
<td>14.22%</td>
<td>$157.9 million</td>
<td>6/30/2030</td>
</tr>
<tr>
<td>JRS</td>
<td>14.22%</td>
<td>$4.9 million</td>
<td>(4)</td>
</tr>
<tr>
<td>Total</td>
<td>$41,156.2 million</td>
<td>$29,548.0 million</td>
<td></td>
</tr>
</tbody>
</table>

**Plan Fiduciary Net Position**

- **PERS (2)**: $41,156.2 million
- **TPAF**: $22,696.7 million
- **PFRS (3)**: $27,792.4 million
- **CPS&FF**: $1.4 million
- **SPRS**: $157.9 million
- **JRS**: $4.9 million

**Plan Total Net Position Liability**

- **PERS (2)**: $29,548.0 million
- **TPAF**: $22,696.7 million
- **PFRS (3)**: $27,792.4 million
- **CPS&FF**: $1.4 million
- **SPRS**: $157.9 million
- **JRS**: $4.9 million

**Date**

- **6/30/2057**
- **6/30/2054**
- **6/30/2076**
- **6/30/2051**
- **6/30/2030**

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### PSG 67 Disclosure

**Net Pension Liability/Plan Fiduciary Net Position (1)**

Based on Actuarial Valuations as of July 1, 2018

**Comparison 2019 Valuations vs 2018 Valuations**

<table>
<thead>
<tr>
<th>Pension Plan</th>
<th>Plan Fiduciary Net Position as a % of Depletion</th>
<th>Plan Total Net Position Liability</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>PERS (2)</td>
<td>$23,704.3 million is the estimated State portion and $19,689.5 million is the estimated Local portion.</td>
<td>$43,393.8 million</td>
<td>6/30/2047</td>
</tr>
<tr>
<td>TPAF</td>
<td>26.49%</td>
<td>$22,991.1 million</td>
<td>6/30/2041</td>
</tr>
<tr>
<td>PFRS (3)</td>
<td>57.91%</td>
<td>$27,066.6 million</td>
<td>6/30/2063</td>
</tr>
<tr>
<td>CPS&amp;FF</td>
<td>30.96%</td>
<td>$1.8 million</td>
<td>(4)</td>
</tr>
<tr>
<td>SPRS</td>
<td>36.91%</td>
<td>$167.7 million</td>
<td>6/30/2026</td>
</tr>
<tr>
<td>JRS</td>
<td>18.19%</td>
<td>$5.2 million</td>
<td>(4)</td>
</tr>
<tr>
<td>Total</td>
<td>$43,393.8 million</td>
<td>$32,183.3 million</td>
<td></td>
</tr>
</tbody>
</table>

**Plan Fiduciary Net Position**

- **PERS (2)**: $43,393.8 million
- **TPAF**: $22,991.1 million
- **PFRS (3)**: $27,066.6 million
- **CPS&FF**: $1.8 million
- **SPRS**: $167.7 million
- **JRS**: $5.2 million

**Plan Total Net Position Liability**

- **PERS (2)**: $32,183.3 million
- **TPAF**: $22,991.1 million
- **PFRS (3)**: $27,066.6 million
- **CPS&FF**: $1.8 million
- **SPRS**: $167.7 million
- **JRS**: $5.2 million

**Date**

- **6/30/2047**
- **6/30/2041**
- **6/30/2063**
- **(4)***

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### PSG 67 Disclosure

**Net Pension Liability/Plan Fiduciary Net Position (1)**

Comparison 2019 Valuations vs 2018 Valuations

<table>
<thead>
<tr>
<th>Pension Plan</th>
<th>Plan Fiduciary Net Position as a % of Depletion</th>
<th>Plan Total Net Position Liability</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>JRS</td>
<td>14.22%</td>
<td>$157.9 million</td>
<td>6/30/2030</td>
</tr>
<tr>
<td>POPF</td>
<td>99.24%</td>
<td>$5.2 million</td>
<td>(4)</td>
</tr>
<tr>
<td>Total</td>
<td>$157.9 million</td>
<td>$4.9 million</td>
<td>(4)</td>
</tr>
</tbody>
</table>

**Plan Fiduciary Net Position**

- **JRS**: $157.9 million
- **POPF**: $5.2 million

**Plan Total Net Position Liability**

- **JRS**: $4.9 million
- **POPF**: $5.2 million

**Date**

- **6/30/2030**
- **(4)***

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**Notes**

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.

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**Notes**

1. Based on Market Value
2. Of the total Net Pension Liability of $43,393.8 million for PERS, $23,704.3 million is the estimated State portion and $19,689.5 million is the estimated Local portion.
3. Of the total Net Pension Liability of $19,699.0 million for PFRS, $4,329.3 million is the estimated State portion and $15,369.7 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.