

California
Summary for year 2015

Variable	All State and Local Systems	All State Systems	Local Systems
Market Liability (thousands)	\$1,927,103,613	\$1,386,830,063	\$540,273,549
Value of Assets (thousands)	\$733,007,229	\$527,504,829	\$205,502,400
Market Pension Debt (thousands)	\$1,194,096,384	\$859,325,234	\$334,771,149
Market Funded Ratio	38.0%	38.0%	38.0%
Market Discount Rate	2.75%	2.75%	2.75%

Variable	All State and Local Systems	All State Systems	Local Systems
Actuarial Liability (thousands)	\$1,026,274,374	\$738,553,000	\$287,721,374
Actuarial Pension Debt (thousands)	\$293,267,145	\$211,048,171	\$82,218,974
Actuarial Funded Ratio	71.4%	71.4%	71.4%
Assumed Rate of Return	7.48%	7.48%	7.48%

Variable	All State and Local Systems	All State Systems	Local Systems
Market Pension Debt/Household	\$92,748	\$66,746	\$26,002
Market Pension Debt/Capita	\$30,505	\$21,952	\$8,552
Market Pension Debt/State General Fund Expenditures	10.43	7.51	2.92
Market Pension Debt/State Total Expenditures	4.62	3.32	1.29
Market Pension Debt/State Total General Fund Revenues	10.73	7.72	3.01

Variable	All State and Local Systems	All State Systems	Local Systems
Actuarial Pension Debt/Household	\$22,779	\$16,393	\$6,386

Actuarial Pension Debt/Capita	\$7,492	\$5,391	\$2,100
Actuarial Pension Debt/State General Fund Expenditures	2.56	1.84	0.72
Actuarial Pension Debt/State Total Expenditures	1.13	0.82	0.32
Actuarial Pension Debt/State Total General Fund Revenues	2.63	1.90	0.74