

**California**  
**Summary for year 2016**

<b>Variable</b>	<b>All State and Local Systems</b>	<b>All State Systems</b>	<b>Local Systems</b>
Market Liability (thousands)	\$2,311,080,057	\$1,666,738,963	\$644,341,094
Value of Assets (thousands)	\$730,322,158	\$526,704,557	\$203,617,602
Market Pension Debt (thousands)	\$1,580,757,899	\$1,140,034,407	\$440,723,492
Market Funded Ratio	31.6%	31.6%	31.6%
Market Discount Rate	1.75%	1.75%	1.75%

<b>Variable</b>	<b>All State and Local Systems</b>	<b>All State Systems</b>	<b>Local Systems</b>
Actuarial Liability (thousands)	\$1,085,536,081	\$782,882,997	\$302,653,084
Actuarial Pension Debt (thousands)	\$355,213,923	\$256,178,441	\$99,035,482
Actuarial Funded Ratio	67.3%	67.3%	67.3%
Assumed Rate of Return	7.39%	7.39%	7.39%

<b>Variable</b>	<b>All State and Local Systems</b>	<b>All State Systems</b>	<b>Local Systems</b>
Market Pension Debt/Household	\$122,121	\$88,073	\$34,048
Market Pension Debt/Capita	\$40,274	\$29,045	\$11,229
Market Pension Debt/State General Fund Expenditures	13.68	9.86	3.81
Market Pension Debt/State Total Expenditures	5.95	4.29	1.66
Market Pension Debt/State Total General Fund Revenues	13.69	9.87	3.82

<b>Variable</b>	<b>All State and Local Systems</b>	<b>All State Systems</b>	<b>Local Systems</b>
Actuarial Pension Debt/Household	\$27,442	\$19,791	\$7,651

Actuarial Pension Debt/Capita	\$9,050	\$6,527	\$2,523
Actuarial Pension Debt/State General Fund Expenditures	3.07	2.22	0.86
Actuarial Pension Debt/State Total Expenditures	1.34	0.96	0.37
Actuarial Pension Debt/State Total General Fund Revenues	3.08	2.22	0.86