

California
Summary for year 2016

Variable	All State and Local Systems	All State Systems	Local Systems
Market Liability (thousands)	\$2,336,891,038	\$1,685,353,709	\$651,537,329
Value of Assets (thousands)	\$762,952,731	\$550,237,557	\$212,715,174
Market Pension Debt (thousands)	\$1,573,938,307	\$1,135,116,152	\$438,822,155
Market Funded Ratio	32.6%	32.6%	32.6%
Market Discount Rate	1.75%	1.75%	1.75%

Variable	All State and Local Systems	All State Systems	Local Systems
Actuarial Liability (thousands)	\$1,098,534,071	\$792,257,080	\$306,276,991
Actuarial Pension Debt (thousands)	\$335,581,340	\$242,019,524	\$93,561,816
Actuarial Funded Ratio	69.5%	69.5%	69.5%
Assumed Rate of Return	7.39%	7.39%	7.39%

Variable	All State and Local Systems	All State Systems	Local Systems
Market Pension Debt/Household	\$121,594	\$87,693	\$33,901
Market Pension Debt/Capita	\$40,100	\$28,920	\$11,180
Market Pension Debt/State General Fund Expenditures	13.62	9.82	3.80
Market Pension Debt/State Total Expenditures	5.92	4.27	1.65
Market Pension Debt/State Total General Fund Revenues	13.63	9.83	3.80

Variable	All State and Local Systems	All State Systems	Local Systems
Actuarial Pension Debt/Household	\$25,925	\$18,697	\$7,228

Actuarial Pension Debt/Capita	\$8,550	\$6,166	\$2,384
Actuarial Pension Debt/State General Fund Expenditures	2.90	2.09	0.81
Actuarial Pension Debt/State Total Expenditures	1.26	0.91	0.35
Actuarial Pension Debt/State Total General Fund Revenues	2.91	2.10	0.81