

**City of El Segundo  
Summary for year 2015**

<b>Variable</b>	<b>CalPERS Plans</b>	<b>Independent Plans</b>	<b>All Plans</b>	<b>All Plans, Including POB</b>
POB Liability	NA		NA	NA
Market Liability	\$608,853,987		\$608,853,987	\$608,853,987
Value of Assets	\$242,496,271		\$242,496,271	\$242,496,271
Market Pension Debt	\$366,357,716		\$366,357,716	\$366,357,716
Discount Rate for Market Liability	3.250%		3.250%	3.250%
Market Funded Ratio	39.8%		39.8%	39.8%

<b>Variable</b>	<b>CalPERS Plans</b>	<b>Independent Plans</b>	<b>All Plans</b>	<b>All Plans, Including POB</b>
Actuarial Liability	\$354,418,275		\$354,418,275	\$354,418,275
Actuarial Pension Debt	\$111,922,004		\$111,922,004	\$111,922,004
Actuarial Funded Ratio	68.4%		68.4%	68.4%

<b>Variable</b>	<b>CalPERS Plans</b>	<b>Independent Plans</b>	<b>All Plans</b>	<b>All Plans, Including POB</b>
Market Pension Debt/Household	\$52,888		\$52,888	\$52,888
Market Pension Debt/Capita	\$21,504		\$21,504	\$21,504
Actuarial Pension Debt/Household	\$16,157		\$16,157	\$16,157
Actuarial Pension Debt/Capita	\$6,569		\$6,569	\$6,569