

**City of Irwindale  
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	\$117,950,347		\$117,950,347	\$117,950,347
Value of Assets	\$54,079,776		\$54,079,776	\$54,079,776
Market Pension Debt	\$63,870,571		\$63,870,571	\$63,870,571
Discount Rate for Market Liability	3.250%		3.250%	3.250%
Market Funded Ratio	45.8%		45.8%	45.8%

<b>Variable</b>	<b>CalPERS Plans</b>	<b>Independent Plans</b>	<b>All Plans</b>	<b>All Plans, Including POB</b>
Actuarial Liability	\$68,840,131		\$68,840,131	\$68,840,131
Actuarial Pension Debt	\$14,760,355		\$14,760,355	\$14,760,355
Actuarial Funded Ratio	78.6%		78.6%	78.6%

<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	\$174,034		\$174,034	\$174,034
Market Pension Debt/Capita	\$44,447		\$44,447	\$44,447
Actuarial Pension Debt/Household	\$40,219		\$40,219	\$40,219
Actuarial Pension Debt/Capita	\$10,272		\$10,272	\$10,272