

**City of Irwindale
Summary for year 2015**

| Variable | CalPERS Plans | Independent Plans | All Plans | All Plans, Including POB |
|---------------------------------------|----------------------|--------------------------|------------------|-------------------------------------|
| 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% |

| Variable | CalPERS Plans | Independent Plans | All Plans | All Plans, Including POB |
|------------------------|----------------------|--------------------------|------------------|-------------------------------------|
| 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% |

| Variable | CalPERS Plans | Independent Plans | All Plans | All Plans, Including POB |
|-------------------------------------|----------------------|--------------------------|------------------|-------------------------------------|
| 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 |