

**City of San Francisco
Summary for year 2015**

Variable	CalPERS Plans	Independent Plans	All Plans	All Plans, Including POB
POB Liability		NA	NA	NA
Market Liability		\$40,405,051,636	\$40,405,051,636	\$40,405,051,636
Value of Assets		\$20,428,100,000	\$20,428,100,000	\$20,428,100,000
Market Pension Debt		\$19,976,951,636	\$19,976,951,636	\$19,976,951,636
Discount Rate for Market Liability		3.250%	3.250%	3.250%
Market Funded Ratio		50.6%	50.6%	50.6%

Variable	CalPERS Plans	Independent Plans	All Plans	All Plans, Including POB
Actuarial Liability		\$22,970,900,000	\$22,970,900,000	\$22,970,900,000
Actuarial Pension Debt		\$2,542,800,000	\$2,542,800,000	\$2,542,800,000
Actuarial Funded Ratio		88.9%	88.9%	88.9%

Variable	CalPERS Plans	Independent Plans	All Plans	All Plans, Including POB
Market Pension Debt/Household		\$55,802	\$55,802	\$55,802
Market Pension Debt/Capita		\$23,100	\$23,100	\$23,100
Actuarial Pension Debt/Household		\$7,103	\$7,103	\$7,103
Actuarial Pension Debt/Capita		\$2,940	\$2,940	\$2,940