

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

| <b>Variable</b>                       | <b>CalPERS<br/>Plans</b> | <b>Independent Plans</b> | <b>All Plans</b> | <b>All Plans, Including<br/>POB</b> |
|---------------------------------------|--------------------------|--------------------------|------------------|-------------------------------------|
| 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<br>Market Liability |                          | 3.250%                   | 3.250%           | 3.250%                              |
| Market Funded Ratio                   |                          | 50.6%                    | 50.6%            | 50.6%                               |

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|------------------------|--------------------------|--------------------------|------------------|-------------------------------------|
| 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%                               |

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