

**County of Sierra
Summary for year 2015**

Variable	CalPERS Plans	Independent Plans	All Plans	All Plans, Including POB
POB Liability	\$3,567,000		\$3,567,000	\$3,567,000
Market Liability	\$111,320,581		\$111,320,581	\$114,887,581
Value of Assets	\$51,523,639		\$51,523,639	\$51,523,639
Market Pension Debt	\$59,796,942		\$59,796,942	\$63,363,942
Discount Rate for Market Liability	3.250%		3.250%	3.250%
Market Funded Ratio	46.3%		46.3%	44.8%

Variable	CalPERS Plans	Independent Plans	All Plans	All Plans, Including POB
Actuarial Liability	\$67,183,643		\$67,183,643	\$70,750,643
Actuarial Pension Debt	\$15,660,004		\$15,660,004	\$19,227,004
Actuarial Funded Ratio	76.7%		76.7%	72.8%

Variable	CalPERS Plans	Independent Plans	All Plans	All Plans, Including POB
Market Pension Debt/Household	\$41,729		\$41,729	\$44,218
Market Pension Debt/Capita	\$20,154		\$20,154	\$21,356
Actuarial Pension Debt/Household	\$10,928		\$10,928	\$13,417
Actuarial Pension Debt/Capita	\$5,278		\$5,278	\$6,480