

**County of Sierra  
Summary for year 2015**

| <b>Variable</b>                       | <b>CalPERS Plans</b> | <b>Independent Plans</b> | <b>All Plans</b> | <b>All Plans, Including<br/>POB</b> |
|---------------------------------------|----------------------|--------------------------|------------------|-------------------------------------|
| 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<br>Liability | 3.250%               |                          | 3.250%           | 3.250%                              |
| Market Funded Ratio                   | 46.3%                |                          | 46.3%            | 44.8%                               |

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

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|-------------------------------------|----------------------|--------------------------|------------------|-------------------------------------|
| Market Pension<br>Debt/Household    | \$41,729             |                          | \$41,729         | \$44,218                            |
| Market Pension<br>Debt/Capita       | \$20,154             |                          | \$20,154         | \$21,356                            |
| Actuarial Pension<br>Debt/Household | \$10,928             |                          | \$10,928         | \$13,417                            |
| Actuarial Pension<br>Debt/Capita    | \$5,278              |                          | \$5,278          | \$6,480                             |