

# Required Supplementary Information



**CITY AND COUNTY OF SAN FRANCISCO**  
**Required Supplementary Information -**  
**Schedules of Funding Progress**  
**(Unaudited)**

**Employees' Retirement System - Pension Plan**

Historical trend information is presented.

Schedule of funding progress for the Employees' Retirement System (In thousands):

<u>Actuarial Valuation Date</u>	<u>Actuarial Asset Value</u>	<u>Actuarial Accrued Liability (AAL) Entry Age</u>	<u>Over- funded AAL (OAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>OAAL as a % of Covered Payroll</u>
7/1/2005	\$ 12,659,698	\$ 11,765,737	\$ 893,961	107.6%	\$ 2,052,862	43.5%
7/1/2006	13,597,646	12,515,463	1,082,183	108.7%	2,161,261	50.1%
7/1/2007	14,929,287	13,541,388	1,387,899	110.3%	2,376,221	58.4%

**California Public Employees' Retirement System - Pension Plan**

Historical trend information is presented.

Schedule of funding progress for PERS Safety Plan (In thousands):

<u>Actuarial Valuation Date</u>	<u>Actuarial Asset Value</u>	<u>Actuarial Accrued Liability (AAL) Entry Age</u>	<u>Over (Under) funded AAL (O/UAAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>O/UAAAL as a % of Covered Payroll</u>
06/30/05	\$ 520,005	\$ 525,589	\$ (5,584)	98.9%	78,297	-7.1%
06/30/06	568,027	565,483	2,544	100.5%	77,419	3.3%
06/30/07	622,866	627,675	(4,809)	99.2%	85,508	-5.6%

**Other Postemployment Benefits for City Employees**

Schedule of funding progress for OPEB (In thousands):

<u>Actuarial Valuation Date</u>	<u>Actuarial Asset Value</u>	<u>Actuarial Accrued Liability (AAL) Entry Age</u>	<u>(Under) funded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a % of Covered Payroll</u>
07/01/06	\$ -	\$ 4,036,324	\$ (4,036,324)	0.0%	\$ 2,066,866	-195.3%