

Required Supplementary Information



CITY AND COUNTY OF SAN FRANCISCO
Required Supplementary Information -
Historical Pension Data
(Unaudited)

Employees' Retirement System - Analysis of Funding Progress

Historical trend information is presented.

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

Actuarial Valuation Date	Actuarial Asset Value	Actuarial Accrued Liability (AAL) Entry Age	Over-funded AAL (OAAL)	Funded Ratio	Covered Payroll	OAAL as a % of Covered Payroll
7/1/98	7,945,707	6,351,397	1,594,310	125.1%	1,474,007	108.2%
7/1/99	8,862,168	6,430,740	2,431,428	137.8%	1,591,240	152.8%
7/1/00	10,076,469	7,258,394	2,818,075	138.8%	1,727,127	163.2%
7/1/01	10,797,024	8,371,843	2,425,181	129.0%	1,858,565	130.5%
7/1/02	11,102,516	9,415,905	1,686,611	117.9%	2,019,097	83.5%
7/1/03	11,173,636	10,249,896	923,740	109.0%	2,130,071	43.4%

California Public Employees' Retirement System - Analysis of Funding Progress

Historical trend information is presented.

Schedule of funding progress for PERS (amounts in thousands):

Actuarial Valuation Date	Actuarial Asset Value	Actuarial Accrued Liability (AAL) Entry Age	Over-funded AAL (OAAL)	Funded Ratio	Covered Payroll	OAAL as a % of Covered Payroll
06/30/96:						
Misc.	\$ 20,901	\$ 19,615	\$ 1,286	106.6%	\$ 1,171	109.8%
Safety	214,416	196,124	18,292	109.3%	54,673	33.5%
Total	<u>\$ 235,317</u>	<u>\$ 215,739</u>	<u>\$ 19,578</u>	109.1%	<u>\$ 55,844</u>	35.1%
06/30/97:						
Misc.	\$ 25,017	\$ 19,882	\$ 5,135	125.8%	\$ 1,119	458.9%
Safety	275,556	219,726	55,830	125.4%	54,708	102.1%
Total	<u>\$ 300,573</u>	<u>\$ 239,608</u>	<u>\$ 60,965</u>	125.4%	<u>\$ 55,827</u>	109.2%
06/30/98:						
Misc.	\$ 28,215	\$ 20,914	\$ 7,301	134.9%	\$ 1,149	635.4%
Safety	337,060	260,893	76,167	129.2%	57,834	131.7%
Total	<u>\$ 365,275</u>	<u>\$ 281,807</u>	<u>\$ 83,468</u>	129.6%	<u>\$ 58,983</u>	141.5%
06/30/99:						
Misc.	\$ 30,355	\$ 21,042	\$ 9,313	144.3%	\$ 1,123	829.3%
Safety	381,063	290,509	90,554	131.2%	55,633	162.8%
Total	<u>\$ 411,418</u>	<u>\$ 311,551</u>	<u>\$ 99,867</u>	132.1%	<u>\$ 56,756</u>	176.0%
06/30/00:						
Misc.	\$ 32,572	\$ 22,430	\$ 10,142	145.2%	\$ 1,079	939.9%
Safety	423,369	330,118	93,251	128.2%	58,775	158.7%
Total	<u>\$ 455,941</u>	<u>\$ 352,548</u>	<u>\$ 103,393</u>	129.3%	<u>\$ 59,854</u>	172.7%
06/30/01:						
Misc.	\$ 32,773	\$ 22,031	\$ 10,742	148.8%	\$ 1,087	988.2%
Safety	445,005	358,626	86,379	124.1%	63,581	135.9%
Total	<u>\$ 477,778</u>	<u>\$ 380,657</u>	<u>\$ 97,121</u>	125.5%	<u>\$ 64,668</u>	150.2%