

# CITY AND COUNTY OF SAN FRANCISCO

## Nonmajor Governmental Funds

### SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

*Building Inspection Fund* -- Accounts for the revenues and expenditures of the Bureau of Building Inspection which provides enforcement and implementation of laws regulating the use, occupancy, location and maintenance of buildings.

*Children and Families Fund* -- Accounts for property tax revenues, tobacco tax funding from Proposition 10 and interest earnings designated by Charter provision. Monies in this fund are used as specified in the Charter and Proposition 10 to provide services to children less than eighteen years old, and to promote, support and improve the early development of children from the prenatal stage to five years of age.

*Community/Neighborhood Development Fund* -- Accounts for various grants primarily from the Department of Housing and Urban Development to provide for community development of rundown areas; to promote new housing, child care centers and public recreation areas; to provide a variety of social programs for the underprivileged and provide loans for various community development activities. This fund also includes proceeds from a bond issuance to benefit the Seismic Safety Loan Program which provides loans for seismic strengthening of privately-owned unreinforced masonry buildings in the City.

*Community Health Services Fund* -- Accounts for state and federal grants used to promote public health and mental health programs.

*Convention Facilities Fund* -- Accounts for operating revenues of the convention facilities: Moscone Center, Brooks Hall and Civic Auditorium. In addition to transfers for lease payments of the Moscone Center, this fund provides for operating costs of the various convention facilities and the San Francisco Convention and Visitors Bureau.

*Court's Fund* -- Accounts for a portion of revenues from court filing fees that are specifically dedicated for Courthouse costs.

*Culture and Recreation Fund* -- Accounts for revenues received from a variety of cultural and recreational funds such as Public Arts, Youth Arts and Yacht Harbor with revenues used for certain specified operating costs.

*Environmental Protection Fund* -- Accounts for revenues received from state, federal and other sources for the preservation of the environment, recycling, and reduction of toxic waste from the City's waste stream.

(Continued)

# CITY AND COUNTY OF SAN FRANCISCO

## SPECIAL REVENUE FUNDS *(Continued)*

*Gasoline Tax Fund* -- Accounts for the subventions received from state gas taxes under the provision of the Streets and Highways Code and for operating transfers from other funds which are used for the same purposes. State subventions are restricted to uses related to local streets and highways, acquisitions of real property, construction and improvements, and maintenance and repairs.

*General Services Fund* -- Accounts for the activities of several non-grant activities, generally established by administrative action.

*Gift Fund* -- Accounts for certain cash gifts which have been accepted by the Board of Supervisors on behalf of the City and the operations of two smaller funds that cannot properly be grouped into the Gift Fund because of their specific terms. Disbursements are made by departments, boards and commissions in accordance with the purposes, if any, specified by the donor. Activities are controlled by project accounting procedures maintained by the Controller.

*Golf Fund* -- Accounts for the revenue and expenditures related to the City's six golf courses.

*Human Welfare Fund* -- Accounts for state and federal grants used to promote education and discourage domestic violence.

*Open Space and Park Fund* -- Accounts for property tax revenues designated by Charter provision, interest earnings and miscellaneous service charges and gifts. Monies in this fund are used as specified in the Charter for acquisition and development of parks and open space parcels, for renovation of existing parks and recreation facilities, for maintenance of properties acquired and for after-school recreation programs.

*Public Library Fund* -- Accounts for property tax revenues and interest earnings designated by Charter provision. Monies in this fund are to be expended or used exclusively by the library department to provide library services and materials and to operate library facilities.

*Public Protection Fund* -- Accounts for grants received and revenues and expenditures of 21 special revenue funds including fingerprinting, vehicle theft crimes, peace officer training and other activities related to public protection.

*Public Works, Transportation and Commerce Fund* -- Accounts for the revenues and expenditures of 13 special revenue funds including construction inspection, engineering inspection and other activities related to public works projects. In addition, the fund accounts for various grants from federal and state agencies expended for specific purposes, activities or facilities related to transportation and commerce.

*Real Property Fund* -- Accounts for the lease revenue from real property purchased with the proceeds from certificates of participation. The lease revenue is used for operations and to pay for debt service of the certificates of participation. Sales and disposals of real property are also accounted for in this fund.

*(Continued)*

## CITY AND COUNTY OF SAN FRANCISCO

### SPECIAL REVENUE FUNDS *(Continued)*

*San Francisco County Transportation Authority Fund* -- Accounts for the proceeds of a one-half of one percent increase in local sales tax authorized by the voters for mass transit and other traffic and transportation purposes.

*Senior Citizens' Program Fund* -- Accounts for revenues from the allocation of one-fifth of the parking tax receipts and for grants from the state to be used to promote the well-being of San Francisco senior citizens.

*War Memorial Fund* -- Accounts for the costs of maintaining, operating and caring for the War Memorial buildings and grounds.

### DEBT SERVICE FUNDS

The Debt Service Funds account for the accumulation of property taxes and other revenues for periodic payment of interest and principal on general obligation and certain lease revenue bonds and related authorized costs.

*General Obligation Bond Fund* -- Accounts for property taxes and other revenues for periodic payment of interest and principal of general obligation bonds and related costs. Provisions are made in the general property tax levy for monies sufficient to meet these requirements in accordance with Article XIII of the State Constitution (Proposition 13).

*Certificates of Participation (COP) Funds* -- Accounts for transfers of Base Rental payments from the various COP Special Revenue Funds and General Fund which provide for periodic payments of interest and principal. The COPs are being sold to provide funds to finance the acquisition of existing office buildings and certain improvements thereto, or the construction of City buildings such as the Courthouse, to be leased to the City for use of certain City departments as office space.

*Other Bond Funds* -- Accounts for funds and debt service of two nonprofit corporations (Social Services Corporation and San Francisco Stadium, Inc.) and business tax settlement bonds.

### CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for financial resources to be used for the acquisition of land or acquisition and construction of major facilities other than those financed in the proprietary fund types.

*City Facilities Improvement Fund* -- Accounts for bond proceeds, capital lease financing, federal and local funds and transfers from other funds which are designated for various buildings and general improvements. Expenditures for acquisition and construction of public buildings and improvements are made in accordance with bond requirements and appropriation ordinances.

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## CITY AND COUNTY OF SAN FRANCISCO

### CAPITAL PROJECTS FUNDS (*Continued*)

*Earthquake Safety Improvement Fund* -- Accounts for bond proceeds, Federal/State grants and private gifts which are designated for earthquake facilities improvements to various City buildings and facilities. Expenditures for construction are made in accordance with bond requirements and grant regulations.

*Fire Protection Systems Improvement Fund* -- Accounts for bond proceeds which are designated for improvements in fire protection facilities. Expenditures for construction are made in accordance with bond requirements.

*Moscone Convention Center Fund* -- Accounts for proceeds from Moscone Convention Center Lease Revenue Bonds and transfers from the General Fund and Convention Facilities Special Revenue Fund. Expenditures are for construction of the George R. Moscone Convention Center and for related administrative costs.

*Public Library Improvement Fund* -- Accounts for bond proceeds and private gifts which are designated for construction of public library facilities including a new main library. Expenditures for construction are made in accordance with bond requirements and private funds agreements.

*Recreation and Park Projects Fund* -- Accounts for bond proceeds, Federal and state grants, gifts and transfers from other funds which are designated for various recreation and park additions and development. Expenditures for acquisition and construction of recreation and park facilities are made in accordance with bond requirements and appropriation ordinances.

*Street Improvement Fund* -- Accounts for gas tax subventions, bond fund proceeds and other revenues which are designated for general street improvements. Expenditures for land acquisition and construction of designated improvements are made in accordance with applicable state codes, City charter provisions and bond requirements.

### PERMANENT FUND

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

*Bequest Fund* -- Accounts for income and disbursements of bequests accepted by the City. Disbursements are made in accordance with terms of the bequests.



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# CITY AND COUNTY OF SAN FRANCISCO

## Combining Balance Sheet Nonmajor Governmental Funds

June 30, 2005

(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund Bequest Fund	Total Nonmajor Governmental Funds
<b>ASSETS</b>					
Deposits and investments with City Treasury.....	\$ 505,602	\$ 48,845	\$ 354,998	\$ 6,102	\$ 915,547
Deposits and investments outside City Treasury.....	6,628	10,340	28,723	54	45,745
Receivables:					
Property taxes and penalties.....	2,610	4,280	-	-	6,890
Other local taxes.....	12,788	-	-	-	12,788
Federal and state grants and subventions.....	67,146	-	22,413	-	89,559
Charges for services.....	6,280	-	552	-	6,832
Interest and other.....	2,627	20	1,063	16	3,726
Due from other funds.....	1,578	-	10,725	-	12,303
Due from component unit.....	-	-	959	-	959
Loans receivable (net of allowance for uncollectibles).....	241,728	-	-	-	241,728
Deferred charges and other assets.....	1,535	-	35	-	1,570
Total assets.....	\$ 848,522	\$ 63,485	\$ 419,468	\$ 6,172	\$ 1,337,647
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable.....	\$ 37,149	\$ 61	\$ 15,996	\$ 129	\$ 53,335
Accrued payroll.....	7,518	-	1,281	13	8,812
Deferred tax, grant and subvention revenues.....	14,203	3,853	1,083	232	19,371
Due to other funds.....	57,096	-	20,518	-	77,614
Agency obligations.....	-	-	-	40	40
Deferred credits and other liabilities.....	249,429	14,962	3,508	-	267,899
Bonds, loans, capital leases and other payables.....	150,000	-	-	-	150,000
Total liabilities.....	515,395	18,876	42,386	414	577,071
Fund balances:					
Reserved for assets not available for appropriation.....	17,594	-	35	54	17,683
Reserved for debt service.....	931	44,609	-	-	45,540
Reserved for encumbrances.....	56,744	-	41,142	34	97,920
Reserved for appropriation carryforward.....	219,045	-	328,712	1,814	549,571
Reserved for subsequent years' budgets.....	8,004	-	-	-	8,004
Unreserved (deficit).....	30,809	-	7,193	3,856	41,858
Total fund balances.....	333,127	44,609	377,082	5,758	760,576
Total liabilities and fund balances.....	\$ 848,522	\$ 63,485	\$ 419,468	\$ 6,172	\$ 1,337,647

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**Year ended June 30, 2005**  
**(In Thousands)**

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds Bequest Fund	Total Nonmajor Governmental Funds
<b>Revenues:</b>					
Property taxes.....	\$ 82,682	\$ 130,014	\$ -	\$ -	\$ 212,696
Business taxes.....	591	-	-	-	591
Other local taxes.....	109,841	-	-	-	109,841
Licenses, permits and franchises.....	6,514	-	1	-	6,515
Fines, forfeitures and penalties.....	2,973	-	-	-	2,973
Interest and investment income.....	14,635	1,372	3,781	106	19,894
Rents and concessions.....	26,768	813	721	680	28,982
<b>Intergovernmental:</b>					
Federal.....	170,107	-	12,918	-	183,025
State.....	66,306	885	17,049	-	84,240
Other.....	2,564	-	23,120	-	25,684
Charges for services.....	125,822	-	116	-	125,938
Other.....	29,591	-	14,894	725	45,210
<b>Total revenues.....</b>	<b>638,394</b>	<b>133,084</b>	<b>72,600</b>	<b>1,511</b>	<b>845,589</b>
<b>Expenditures:</b>					
<b>Current:</b>					
Public protection.....	41,044	-	-	-	41,044
Public works, transportation and commerce.....	135,268	-	-	-	135,268
Human welfare and neighborhood development.....	141,025	-	-	-	141,025
Community health.....	87,940	-	-	-	87,940
Culture and recreation.....	150,841	-	-	1,158	151,999
General administration and finance.....	14,718	-	-	-	14,718
General City responsibilities.....	614	-	-	-	614
<b>Debt service:</b>					
Principal retirement.....	10	80,296	-	-	80,306
Interest and fiscal charges.....	2	61,173	349	-	61,524
Bond issuance costs.....	-	899	3,943	-	4,842
Capital outlay.....	-	-	130,224	-	130,224
<b>Total expenditures.....</b>	<b>571,462</b>	<b>142,368</b>	<b>134,516</b>	<b>1,158</b>	<b>849,504</b>
<b>Excess (deficiency) of revenues</b> <b>over (under) expenditures.....</b>	<b>66,932</b>	<b>(9,284)</b>	<b>(61,916)</b>	<b>353</b>	<b>(3,915)</b>
<b>Other financing sources (uses):</b>					
Transfers in.....	59,774	35,565	23,926	-	119,265
Transfers out.....	(164,842)	(1,114)	(17,228)	(9)	(183,193)
<b>Issuance of bonds and loans</b>					
Face value of bonds issued.....	-	39,350	306,875	-	346,225
Face value of loans issued.....	500	-	-	-	500
Premium on issuance of bonds.....	-	523	11,466	-	11,989
Payment to refunded bond escrow agent.....	-	(38,913)	-	-	(38,913)
Other financing sources-capital leases.....	1,479	-	-	-	1,479
<b>Total other financing sources (uses).....</b>	<b>(103,089)</b>	<b>35,411</b>	<b>325,039</b>	<b>(9)</b>	<b>257,352</b>
<b>Net change in fund balances.....</b>	<b>(36,157)</b>	<b>26,127</b>	<b>263,123</b>	<b>344</b>	<b>253,437</b>
Fund balances at beginning of year.....	369,284	18,482	113,959	5,414	507,139
Fund balances at end of year.....	<b>\$ 333,127</b>	<b>\$ 44,609</b>	<b>\$ 377,082</b>	<b>\$ 5,758</b>	<b>\$ 760,576</b>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Special Revenue**  
**June 30, 2005**  
**(In Thousands)**

	Building Inspection Fund	Children and Families Fund	Community/ Neighborhood Development Fund	Community Health Services Fund	Convention Facilities Fund	Court's Fund	Cultural and Recreation Fund	Environmental Protection Fund
<b>ASSETS</b>								
Deposits and investments with City Treasury.....	\$ 26,829	\$ 47,223	\$ 57,909	\$ 7,345	\$ 17,832	\$ 3,174	\$ 7	\$ 1,473
Deposits and investments outside City								
Treasury.....	-	-	1,506	-	-	-	-	-
Receivables:								
Property taxes and penalties.....	-	880	-	-	-	-	-	-
Federal and state grants and subventions.....	-	5,107	9,907	16,622	-	52	4,520	784
Charges for services.....	-	-	-	-	-	3	45	-
Interest and other.....	81	170	160	3	-	10	9	2
Due from other funds.....	-	-	-	-	-	-	-	-
Loans receivable (net of allowance for uncollectibles).....	161	-	232,021	-	9,546	-	-	-
Deferred charges and other assets.....	-	1	446	-	-	-	-	-
Total assets.....	<u>\$ 27,071</u>	<u>\$ 53,381</u>	<u>\$ 301,949</u>	<u>\$ 23,970</u>	<u>\$ 27,378</u>	<u>\$ 3,239</u>	<u>\$ 4,581</u>	<u>\$ 2,259</u>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities:								
Accounts payable.....	\$ 296	\$ 6,709	\$ 2,612	\$ 5,429	\$ 6,811	\$ 150	\$ 214	\$ 180
Accrued payroll.....	855	458	338	954	11	8	69	21
Deferred tax, grant and subvention revenues.....	-	730	-	2,309	-	-	4,534	1,677
Due to other funds.....	-	1,783	-	-	-	-	141	-
Deferred credits and other liabilities.....	3,854	3,611	217,961	3,944	11,837	-	-	-
Bonds, loans, capital leases and other payables.....	-	-	-	-	-	-	-	-
Total liabilities.....	<u>5,005</u>	<u>13,291</u>	<u>220,911</u>	<u>12,636</u>	<u>18,659</u>	<u>158</u>	<u>4,958</u>	<u>1,878</u>
Fund balances:								
Reserved for assets not available for appropriation.....	-	1	15,599	-	1,012	-	-	-
Reserved for encumbrances.....	1,071	9,037	18,528	9,349	979	886	135	202
Reserved for appropriation carryforward.....	11,004	21,584	44,732	6,027	5,132	1,698	3,133	347
Reserved for subsequent years' budgets.....	-	8,000	-	-	-	-	4	-
Unreserved (deficit).....	9,991	1,468	2,179	(4,042)	1,596	497	(3,649)	(168)
Total fund balances.....	<u>22,066</u>	<u>40,090</u>	<u>81,038</u>	<u>11,334</u>	<u>8,719</u>	<u>3,081</u>	<u>(377)</u>	<u>381</u>
Total liabilities and fund balances.....	<u>\$ 27,071</u>	<u>\$ 53,381</u>	<u>\$ 301,949</u>	<u>\$ 23,970</u>	<u>\$ 27,378</u>	<u>\$ 3,239</u>	<u>\$ 4,581</u>	<u>\$ 2,259</u>

(Continued)

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Special Revenue (Continued)**

June 30, 2005

(In Thousands)

	Gasoline Tax Fund	General Services Fund	Gift Fund	Golf Fund	Human Welfare Fund	Open Space and Park Fund	Public Library Fund
<b>ASSETS</b>							
Deposits and investments with City Treasury.....	\$ 1,561	\$ 5,580	\$ 7,332	\$ 1,392	\$ 406	\$ 21,428	\$ 16,626
Deposits and investments outside City							
Treasury.....	-	-	469	-	-	-	-
Receivables:							
Property taxes and penalties.....	-	-	-	-	-	902	828
Other local taxes.....	-	-	-	-	-	-	-
Federal and state grants and subventions.....	1,820	-	135	-	6,007	-	-
Charges for services.....	106	1,386	-	392	-	-	-
Interest and other.....	11	94	10	5	-	71	39
Due from other funds.....	-	-	-	-	-	-	-
Loans receivable (net of allowance for uncollectibles).....	-	-	-	-	-	-	-
Deferred charges and other assets.....	-	-	-	-	-	-	-
Total assets.....	<u>\$ 3,498</u>	<u>\$ 7,060</u>	<u>\$ 7,946</u>	<u>\$ 1,789</u>	<u>\$ 6,413</u>	<u>\$ 22,401</u>	<u>\$ 17,493</u>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts payable.....	\$ 97	\$ 1,658	\$ 244	\$ 890	\$ 1,228	\$ 374	\$ 2,162
Accrued payroll.....	721	52	13	5	-	557	1,493
Deferred tax, grant and subvention revenues.....	-	109	49	-	41	779	740
Due to other funds.....	820	-	-	-	4,921	-	-
Deferred credits and other liabilities.....	3	138	-	29	-	3,073	3,072
Bonds, loans, capital leases and other payables.....	-	-	-	-	-	-	-
Total liabilities.....	<u>1,641</u>	<u>1,957</u>	<u>306</u>	<u>924</u>	<u>6,190</u>	<u>4,783</u>	<u>7,467</u>
Fund balances:							
Reserved for assets not available for appropriation.....	-	-	469	-	-	-	-
Reserved for encumbrances.....	469	81	692	142	1,272	807	711
Reserved for appropriation carryforward.....	1,388	3,468	5,189	277	145	13,642	1,886
Reserved for subsequent years' budgets.....	-	-	-	-	-	-	-
Unreserved (deficit).....	-	1,554	1,290	446	(1,194)	3,169	7,429
Total fund balances.....	<u>1,857</u>	<u>5,103</u>	<u>7,640</u>	<u>865</u>	<u>223</u>	<u>17,618</u>	<u>10,026</u>
Total liabilities and fund balances.....	<u>\$ 3,498</u>	<u>\$ 7,060</u>	<u>\$ 7,946</u>	<u>\$ 1,789</u>	<u>\$ 6,413</u>	<u>\$ 22,401</u>	<u>\$ 17,493</u>

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**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Special Revenue (Continued)**

June 30, 2005

(In Thousands)

	Public Protection Fund	Public Works, Transportation and Commerce Fund	Real Property Fund	San Francisco County Transportation Authority Fund	Senior Citizens' Program Fund	War Memorial Fund	Total
<b>ASSETS</b>							
Deposits and investments with City Treasury.....	\$ 6,947	\$ 11,652	\$ 5,344	\$ 254,167	\$ 699	\$ 10,676	\$ 505,602
Deposits and investments outside City							
Treasury.....	411	-	476	3,766	-	-	6,628
Receivables:							
Property taxes and penalties.....	-	-	-	-	-	-	2,610
Other local taxes.....	218	-	-	12,570	-	-	12,788
Federal and state grants and subventions.....	17,986	409	-	2,672	1,125	-	67,146
Charges for services.....	126	4,222	-	-	-	-	6,280
Interest and other.....	135	-	3	1,824	-	-	2,627
Due from other funds.....	-	997	-	581	-	-	1,578
Loans receivable (net of allowance for uncollectibles).....	-	-	-	-	-	-	241,728
Deferred charges and other assets.....	-	988	-	100	-	-	1,535
Total assets.....	<u>\$ 25,823</u>	<u>\$ 18,268</u>	<u>\$ 5,823</u>	<u>\$ 275,680</u>	<u>\$ 1,824</u>	<u>\$ 10,676</u>	<u>\$ 848,522</u>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts payable.....	\$ 1,463	\$ 2,728	\$ 170	\$ 3,402	\$ 195	\$ 137	\$ 37,149
Accrued payroll.....	936	642	65	66	-	254	7,518
Deferred tax, grant and subvention revenues.....	2,470	-	-	763	2	-	14,203
Due to other funds.....	23	3,527	-	45,881	-	-	57,096
Deferred credits and other liabilities.....	-	914	-	971	-	22	249,429
Bonds, loans, capital leases and other payables..	-	-	-	150,000	-	-	150,000
Total liabilities.....	<u>4,892</u>	<u>7,811</u>	<u>235</u>	<u>201,083</u>	<u>197</u>	<u>413</u>	<u>515,395</u>
Fund balances:							
Reserved for assets not available for appropriation.....	411	-	102	-	-	-	17,594
Reserved for debt service.....	-	-	-	931	-	-	931
Reserved for encumbrances.....	6,613	3,763	57	1,747	2	201	56,744
Reserved for appropriation carryforward.....	8,971	5,463	3,537	71,919	322	9,181	219,045
Reserved for subsequent years' budgets.....	-	-	-	-	-	-	8,004
Unreserved (deficit).....	4,936	1,231	1,892	-	1,303	881	30,809
Total fund balances.....	<u>20,931</u>	<u>10,457</u>	<u>5,588</u>	<u>74,597</u>	<u>1,627</u>	<u>10,263</u>	<u>333,127</u>
Total liabilities and fund balances.....	<u>\$ 25,823</u>	<u>\$ 18,268</u>	<u>\$ 5,823</u>	<u>\$ 275,680</u>	<u>\$ 1,824</u>	<u>\$ 10,676</u>	<u>\$ 848,522</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds - Special Revenue**  
**Year ended June 30, 2005**  
**(In Thousands)**

	Building Inspection Fund	Children and Families Fund	Community/ Neighborhood Development Fund	Community Health Services Fund	Convention Facilities Fund	Court's Fund	Cultural and Recreation Fund	Environmental Protection Fund
<b>Revenues:</b>								
Property taxes.....	\$ -	\$ 31,010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	591	-	-	-	-	-
Other local taxes.....	-	-	-	-	34,672	-	-	-
Licenses, permits and franchises.....	3,471	-	-	-	-	-	150	-
Fines, forfeitures and penalties.....	-	-	-	1,661	-	40	-	-
Interest and investment income.....	546	864	5,213	135	278	125	54	35
Rents and concessions.....	-	-	-	-	15,370	-	164	-
<b>Intergovernmental:</b>								
Federal.....	-	10,914	42,240	74,107	-	112	-	19
State.....	-	14,713	239	11,492	-	233	-	2,996
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	32,503	846	3,615	1,957	3,575	3,961	4,526	94
Other.....	3	-	17,545	205	180	-	499	-
<b>Total revenues.....</b>	<b>36,523</b>	<b>58,347</b>	<b>69,443</b>	<b>89,557</b>	<b>54,075</b>	<b>4,471</b>	<b>5,393</b>	<b>3,144</b>
<b>Expenditures:</b>								
<b>Current:</b>								
Public protection.....	-	-	-	135	-	972	-	-
Public works, transportation and commerce..	33,482	-	517	-	-	699	336	-
Human welfare and neighborhood development.....	-	61,667	44,088	-	1,538	-	-	2,924
Community health.....	-	-	-	86,198	-	-	-	-
Culture and recreation.....	-	-	5	-	53,033	-	220	-
General administration and finance.....	-	-	8,787	-	-	-	9	-
General City responsibilities.....	-	-	-	-	510	-	-	-
<b>Debt service:</b>								
Principal retirement.....	-	-	-	-	-	-	10	-
Interest and fiscal charges.....	-	-	-	-	-	-	2	-
<b>Total expenditures.....</b>	<b>33,482</b>	<b>61,667</b>	<b>53,397</b>	<b>86,333</b>	<b>55,081</b>	<b>1,671</b>	<b>577</b>	<b>2,924</b>
Excess (deficiency) of revenues over (under) expenditures.....	3,041	(3,320)	16,046	3,224	(1,006)	2,800	4,816	220
<b>Other financing sources (uses):</b>								
Transfers in.....	-	9,755	-	-	4,053	-	3,118	-
Transfers out.....	(6,259)	-	(3,690)	(3,557)	(278)	(6,892)	-	(269)
<b>Issuance of bonds and loans</b>								
Face value of loans issued.....	-	-	500	-	-	-	-	-
<b>Other financing sources-capital leases.....</b>								
<b>Total other financing sources (uses).....</b>	<b>(6,259)</b>	<b>9,755</b>	<b>(3,190)</b>	<b>(3,557)</b>	<b>3,775</b>	<b>(6,892)</b>	<b>3,118</b>	<b>(269)</b>
Net change in fund balances.....	(3,218)	6,435	12,856	(333)	2,769	(4,092)	7,934	(49)
Fund balances at beginning of year.....	25,284	33,655	68,182	11,667	5,950	7,173	(8,311)	430
<b>Fund balances at end of year.....</b>	<b>\$ 22,066</b>	<b>\$ 40,090</b>	<b>\$ 81,038</b>	<b>\$ 11,334</b>	<b>\$ 8,719</b>	<b>\$ 3,081</b>	<b>\$ (377)</b>	<b>\$ 381</b>

(Continued)

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds - Special Revenue (Continued)**  
**Year ended June 30, 2005**  
**(In Thousands)**

	Gasoline Tax Fund	General Services Fund	Gift Fund	Golf Fund	Human Welfare Fund	Open Space and Park Fund	Public Library Fund
<b>Revenues:</b>							
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,837	\$ 25,835
Business taxes.....	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-
Licenses, permits and franchises.....	-	1,130	-	-	217	-	-
Fines, forfeitures and penalties.....	-	-	-	-	-	-	-
Interest and investment income.....	24	24	204	68	-	384	71
Rents and concessions.....	-	420	-	1,676	-	-	77
<b>Intergovernmental:</b>							
Federal.....	-	-	-	-	13,178	-	151
State.....	18,083	1,099	-	-	1,430	172	532
Other.....	-	42	-	-	-	-	-
Charges for services.....	452	1,765	-	6,325	194	-	674
Other.....	1	67	4,641	4,746	-	186	-
<b>Total revenues.....</b>	<b>18,560</b>	<b>4,547</b>	<b>4,845</b>	<b>12,815</b>	<b>15,019</b>	<b>26,579</b>	<b>27,340</b>
<b>Expenditures:</b>							
<b>Current:</b>							
Public protection.....	-	429	100	-	-	-	-
Public works, transportation and commerce.....	27,373	839	112	4,432	-	2,930	-
Human welfare and neighborhood development.....	-	-	2,179	-	15,094	-	-
Community health.....	-	-	356	-	-	-	-
Culture and recreation.....	-	371	169	8,079	6	23,759	55,685
General administration and finance.....	-	2,102	18	-	-	78	-
General City responsibilities.....	-	104	-	-	-	-	-
<b>Debt service:</b>							
Principal retirement.....	-	-	-	-	-	-	-
Interest and fiscal charges.....	-	-	-	-	-	-	-
<b>Total expenditures.....</b>	<b>27,373</b>	<b>3,845</b>	<b>2,934</b>	<b>12,511</b>	<b>15,100</b>	<b>26,767</b>	<b>55,685</b>
<b>Excess (deficiency) of revenues     over (under) expenditures.....</b>	<b>(8,813)</b>	<b>702</b>	<b>1,911</b>	<b>304</b>	<b>(81)</b>	<b>(188)</b>	<b>(28,345)</b>
<b>Other financing sources (uses):</b>							
Transfers in.....	5,977	104	-	536	118	329	31,857
Transfers out.....	-	(94)	(2,953)	(329)	(16)	(2,722)	(31)
<b>Issuance of bonds and loans</b>							
Face value of loans issued.....	-	-	-	-	-	-	-
Other financing sources-capital leases.....	1,189	-	-	-	-	-	-
<b>Total other financing sources (uses).....</b>	<b>7,166</b>	<b>10</b>	<b>(2,953)</b>	<b>207</b>	<b>102</b>	<b>(2,393)</b>	<b>31,826</b>
<b>Net change in fund balances.....</b>	<b>(1,647)</b>	<b>712</b>	<b>(1,042)</b>	<b>511</b>	<b>21</b>	<b>(2,581)</b>	<b>3,481</b>
Fund balances at beginning of year.....	3,504	4,391	8,682	354	202	20,199	6,545
Fund balances at end of year.....	<b>\$ 1,857</b>	<b>\$ 5,103</b>	<b>\$ 7,640</b>	<b>\$ 865</b>	<b>\$ 223</b>	<b>\$ 17,618</b>	<b>\$ 10,026</b>

(Continued)

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds - Special Revenue (Continued)**  
**Year ended June 30, 2005**

(In Thousands)

	Public Protection Fund	Public Works, Transportation and Commerce Fund	Real Property Fund	San Francisco County Transportation Authority Fund	Senior Citizens' Program Fund	War Memorial Fund	Total
<b>Revenues:</b>							
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,682
Business taxes.....	-	-	-	-	-	-	591
Other local taxes.....	-	-	-	66,762	-	8,407	109,841
Licenses, permits and franchises.....	1,546	-	-	-	-	-	6,514
Fines, forfeitures and penalties.....	1,271	1	-	-	-	-	2,973
Interest and investment income.....	571	368	44	5,398	25	204	14,635
Rents and concessions.....	-	261	7,039	-	-	1,761	26,768
<b>Intergovernmental:</b>							
Federal.....	24,306	-	-	-	5,080	-	170,107
State.....	7,988	1,655	-	3,131	2,543	-	66,306
Other.....	38	2,484	-	-	-	-	2,564
Charges for services.....	47,437	14,805	2,849	-	-	244	125,822
Other.....	41	1,046	23	408	-	-	29,591
Total revenues.....	<u>83,198</u>	<u>20,620</u>	<u>9,955</u>	<u>75,699</u>	<u>7,648</u>	<u>10,616</u>	<u>638,394</u>
<b>Expenditures:</b>							
<b>Current:</b>							
Public protection.....	38,888	520	-	-	-	-	41,044
Public works, transportation and commerce.....	9,681	11,522	226	41,734	-	1,385	135,268
Human welfare and neighborhood development.....	61	5,801	29	-	7,644	-	141,025
Community health.....	1,386	-	-	-	-	-	87,940
Culture and recreation.....	13	55	-	-	-	9,446	150,841
General administration and finance.....	-	12	3,712	-	-	-	14,718
General City responsibilities.....	-	-	-	-	-	-	614
<b>Debt service:</b>							
Principal retirement.....	-	-	-	-	-	-	10
Interest and fiscal charges.....	-	-	-	-	-	-	2
Total expenditures.....	<u>50,029</u>	<u>17,910</u>	<u>3,967</u>	<u>41,734</u>	<u>7,644</u>	<u>10,831</u>	<u>571,462</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>33,169</u>	<u>2,710</u>	<u>5,988</u>	<u>33,965</u>	<u>4</u>	<u>(215)</u>	<u>66,932</u>
<b>Other financing sources (uses):</b>							
Transfers in.....	3,340	535	52	-	-	-	59,774
Transfers out.....	(28,612)	(7,855)	(6,256)	(94,834)	(25)	(170)	(164,842)
<b>Issuance of bonds and loans</b>							
Face value of loans issued.....	-	-	-	-	-	-	500
Other financing sources-capital leases.....	-	290	-	-	-	-	1,479
Total other financing sources (uses).....	<u>(25,272)</u>	<u>(7,030)</u>	<u>(6,204)</u>	<u>(94,834)</u>	<u>(25)</u>	<u>(170)</u>	<u>(103,089)</u>
Net change in fund balances.....	7,897	(4,320)	(216)	(60,869)	(21)	(385)	(36,157)
Fund balances at beginning of year.....	13,034	14,777	5,804	135,466	1,648	10,648	369,284
Fund balances at end of year.....	<u>\$ 20,931</u>	<u>\$ 10,457</u>	<u>\$ 5,588</u>	<u>\$ 74,597</u>	<u>\$ 1,627</u>	<u>\$ 10,263</u>	<u>\$ 333,127</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**SPECIAL REVENUE FUNDS**  
**Combining Schedule of Revenues, Expenditures**  
**and Changes in Fund Balances -**  
**Budget and Actual - Budget Basis**  
**Year ended June 30, 2005**  
**(In Thousands)**

	Building Inspection Fund				Children and Families Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ 28,046	\$ 28,046	\$ 31,010	\$ 2,964
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	3,400	3,400	3,471	71	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	479	479	463	(16)	860	860	876	16
Rents and concessions.....	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal.....	-	-	-	-	10,352	11,289	10,914	(375)
State.....	-	-	-	-	12,290	14,904	14,714	(190)
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	28,654	28,655	32,503	3,848	99	843	846	3
Other revenues.....	-	-	2	2	-	-	-	-
Total revenues.....	<u>32,533</u>	<u>32,534</u>	<u>36,439</u>	<u>3,905</u>	<u>51,647</u>	<u>55,942</u>	<u>58,360</u>	<u>2,418</u>
<b>Expenditures:</b>								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	34,649	34,244	33,482	762	-	-	-	-
Human welfare and neighborhood development.....	-	-	-	-	61,526	62,604	61,662	942
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	-	-	-	-	-	-	-
General administration and finance.....	-	-	-	-	-	-	-	-
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>34,649</u>	<u>34,244</u>	<u>33,482</u>	<u>762</u>	<u>61,526</u>	<u>62,604</u>	<u>61,662</u>	<u>942</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(2,116)</u>	<u>(1,710)</u>	<u>2,957</u>	<u>4,667</u>	<u>(9,879)</u>	<u>(6,662)</u>	<u>(3,302)</u>	<u>3,360</u>
<b>Other financing sources (uses):</b>								
Transfers in.....	-	-	-	-	9,749	9,749	9,749	-
Transfers out.....	(6,526)	(6,526)	(6,165)	361	-	-	-	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>(6,526)</u>	<u>(6,526)</u>	<u>(6,165)</u>	<u>361</u>	<u>9,749</u>	<u>9,749</u>	<u>9,749</u>	<u>-</u>
Net change in fund balances.....	(8,642)	(8,236)	(3,208)	5,028	(130)	3,087	6,447	3,360
Budgetary fund balance (deficit), July 1.....	8,642	25,267	25,267	-	130	33,619	33,619	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 17,031</u>	<u>\$ 22,059</u>	<u>\$ 5,028</u>	<u>\$ -</u>	<u>\$ 36,706</u>	<u>\$ 40,066</u>	<u>\$ 3,360</u>

(Continued)

**CITY AND COUNTY OF SAN FRANCISCO**  
**SPECIAL REVENUE FUNDS**  
**Combining Schedule of Revenues, Expenditures**  
**and Changes in Fund Balances -**  
**Budget and Actual - Budget Basis (Continued)**  
**Year ended June 30, 2005**  
**(In Thousands)**

	Community/Neighborhood Development Fund				Community Health Services Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	775	775	591	(184)	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	1,871	1,883	1,661	(222)
Interest and investment income.....	-	4,265	5,137	872	50	56	75	19
Rents and concessions.....	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal.....	-	42,240	42,240	-	83,498	74,108	74,108	-
State.....	-	239	239	-	14,821	11,492	11,492	-
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	3,598	2,985	3,615	630	118	1,927	1,957	30
Other revenues.....	-	17,914	17,545	(369)	474	206	206	-
Total revenues.....	<u>4,373</u>	<u>68,418</u>	<u>69,367</u>	<u>949</u>	<u>100,832</u>	<u>89,672</u>	<u>89,499</u>	<u>(173)</u>
<b>Expenditures:</b>								
Public protection.....	-	-	-	-	-	135	135	-
Public works, transportation and commerce.....	404	517	517	-	-	-	-	-
Human welfare and neighborhood development.....	4,900	44,885	44,372	513	-	-	-	-
Community health.....	-	-	-	-	100,832	86,197	86,197	-
Culture and recreation.....	1,529	5	5	-	-	-	-	-
General administration and finance.....	-	8,787	8,787	-	-	-	-	-
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>6,833</u>	<u>54,194</u>	<u>53,681</u>	<u>513</u>	<u>100,832</u>	<u>86,332</u>	<u>86,332</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(2,460)</u>	<u>14,224</u>	<u>15,686</u>	<u>1,462</u>	<u>-</u>	<u>3,340</u>	<u>3,167</u>	<u>(173)</u>
<b>Other financing sources (uses):</b>								
Transfers in.....	-	-	-	-	-	-	-	-
Transfers out.....	(1,692)	(3,595)	(3,595)	-	-	(3,496)	(3,496)	-
Issuance of loans.....	-	500	500	-	-	-	-	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>(1,692)</u>	<u>(3,095)</u>	<u>(3,095)</u>	<u>-</u>	<u>-</u>	<u>(3,496)</u>	<u>(3,496)</u>	<u>-</u>
Net change in fund balances.....	<u>(4,152)</u>	<u>11,129</u>	<u>12,591</u>	<u>1,462</u>	<u>-</u>	<u>(156)</u>	<u>(329)</u>	<u>(173)</u>
Budgetary fund balance (deficit), July 1.....	<u>4,152</u>	<u>59,407</u>	<u>59,407</u>	<u>-</u>	<u>-</u>	<u>11,663</u>	<u>11,663</u>	<u>-</u>
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 70,536</u>	<u>\$ 71,998</u>	<u>\$ 1,462</u>	<u>\$ -</u>	<u>\$ 11,507</u>	<u>\$ 11,334</u>	<u>\$ (173)</u>

(Continued)

**CITY AND COUNTY OF SAN FRANCISCO**  
**SPECIAL REVENUE FUNDS**  
**Combining Schedule of Revenues, Expenditures**  
**and Changes in Fund Balances -**  
**Budget and Actual - Budget Basis (Continued)**  
**Year ended June 30, 2005**  
**(In Thousands)**

	Convention Facilities Fund				Court's Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	34,672	34,672	34,672	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	38	38	40	2
Interest and investment income.....	-	-	-	-	161	161	130	(31)
Rents and concessions.....	12,246	12,246	15,370	3,124	-	-	-	-
Intergovernmental:								
Federal.....	-	-	-	-	-	112	112	-
State.....	-	-	-	-	-	233	233	-
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	3,607	3,607	3,575	(32)	4,539	4,539	3,961	(578)
Other revenues.....	-	180	180	-	-	-	-	-
Total revenues.....	<u>50,525</u>	<u>50,705</u>	<u>53,797</u>	<u>3,092</u>	<u>4,738</u>	<u>5,083</u>	<u>4,476</u>	<u>(607)</u>
<b>Expenditures:</b>								
Public protection.....	-	-	-	-	8,820	8,481	6,922	1,559
Public works, transportation and commerce.....	-	-	-	-	-	699	699	-
Human welfare and neighborhood development.....	600	1,538	1,538	-	-	-	-	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	56,907	57,475	53,033	4,442	-	-	-	-
General administration and finance.....	-	-	-	-	-	-	-	-
General City responsibilities.....	-	510	510	-	-	-	-	-
Total expenditures.....	<u>57,507</u>	<u>59,523</u>	<u>55,081</u>	<u>4,442</u>	<u>8,820</u>	<u>9,180</u>	<u>7,621</u>	<u>1,559</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(6,982)</u>	<u>(8,818)</u>	<u>(1,284)</u>	<u>7,534</u>	<u>(4,082)</u>	<u>(4,097)</u>	<u>(3,145)</u>	<u>952</u>
<b>Other financing sources (uses):</b>								
Transfers in.....	-	3,951	4,053	102	-	-	-	-
Transfers out.....	-	-	-	-	-	(942)	(942)	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>3,951</u>	<u>4,053</u>	<u>102</u>	<u>-</u>	<u>(942)</u>	<u>(942)</u>	<u>-</u>
Net change in fund balances.....	(6,982)	(4,867)	2,769	7,636	(4,082)	(5,039)	(4,087)	952
Budgetary fund balance (deficit), July 1.....	<u>6,982</u>	<u>9,197</u>	<u>9,197</u>	<u>-</u>	<u>4,082</u>	<u>7,166</u>	<u>7,166</u>	<u>-</u>
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 4,330</u>	<u>\$ 11,966</u>	<u>\$ 7,636</u>	<u>\$ -</u>	<u>\$ 2,127</u>	<u>\$ 3,079</u>	<u>\$ 952</u>

(Continued)

**CITY AND COUNTY OF SAN FRANCISCO**  
**SPECIAL REVENUE FUNDS**  
**Combining Schedule of Revenues, Expenditures**  
**and Changes in Fund Balances -**  
**Budget and Actual - Budget Basis (Continued)**  
**Year ended June 30, 2005**  
**(In Thousands)**

	Culture and Recreation Fund				Environmental Protection Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	145	147	150	3	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	52	51	55	4	-	16	24	8
Rents and concessions.....	158	158	164	6	-	-	-	-
Intergovernmental:								
Federal.....	-	-	-	-	304	19	19	-
State.....	-	10,950	10,950	-	1,855	2,996	2,996	-
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	4,318	5,162	4,526	(636)	-	94	94	-
Other revenues.....	135	289	289	-	-	-	-	-
Total revenues.....	<u>4,808</u>	<u>16,757</u>	<u>16,134</u>	<u>(623)</u>	<u>2,159</u>	<u>3,125</u>	<u>3,133</u>	<u>8</u>
<b>Expenditures:</b>								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	126	336	336	-	-	-	-	-
Human welfare and neighborhood development.....	-	-	-	-	1,884	2,924	2,924	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	3,661	11,069	11,020	49	-	-	-	-
General administration and finance.....	-	9	9	-	-	-	-	-
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>3,787</u>	<u>11,414</u>	<u>11,365</u>	<u>49</u>	<u>1,884</u>	<u>2,924</u>	<u>2,924</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>1,021</u>	<u>5,343</u>	<u>4,769</u>	<u>(574)</u>	<u>275</u>	<u>201</u>	<u>209</u>	<u>8</u>
<b>Other financing sources (uses):</b>								
Transfers in.....	-	3,179	3,179	-	-	-	-	-
Transfers out.....	-	-	-	-	(275)	(257)	(257)	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources.....	(12)	(12)	(12)	-	-	-	-	-
Total other financing sources (uses).....	<u>(12)</u>	<u>3,167</u>	<u>3,167</u>	<u>-</u>	<u>(275)</u>	<u>(257)</u>	<u>(257)</u>	<u>-</u>
Net change in fund balances.....	1,009	8,510	7,936	(574)	-	(56)	(48)	8
Budgetary fund balance (deficit), July 1.....	1,323	(3,431)	(3,431)	-	-	429	429	-
Budgetary fund balance (deficit), June 30.....	<u>\$ 2,332</u>	<u>\$ 5,079</u>	<u>\$ 4,505</u>	<u>\$ (574)</u>	<u>\$ -</u>	<u>\$ 373</u>	<u>\$ 381</u>	<u>\$ 8</u>

(Continued)

**CITY AND COUNTY OF SAN FRANCISCO**  
**SPECIAL REVENUE FUNDS**  
**Combining Schedule of Revenues, Expenditures**  
**and Changes in Fund Balances -**  
**Budget and Actual - Budget Basis (Continued)**  
**Year ended June 30, 2005**  
**(In Thousands)**

	Gasoline Tax Fund				General Services Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	228	936	1,130	194
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	255	255	26	(229)	9	9	25	16
Rents and concessions.....	700	-	-	-	-	420	420	-
Intergovernmental:								
Federal.....	-	-	-	-	-	-	-	-
State.....	18,819	18,820	18,083	(737)	1,013	1,099	1,099	-
Other.....	-	-	-	-	-	97	97	-
Charges for services.....	518	518	452	(66)	2,303	1,757	1,765	8
Other revenues.....	-	-	-	-	-	-	12	12
Total revenues.....	20,292	19,593	18,561	(1,032)	3,553	4,318	4,548	230
<b>Expenditures:</b>								
Public protection.....	-	-	-	-	354	429	429	-
Public works, transportation and commerce.....	26,484	26,751	25,363	1,388	870	839	839	-
Human welfare and neighborhood development.....	-	-	-	-	-	-	-	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	-	-	-	-	371	371	-
General administration and finance.....	-	-	-	-	3,336	2,122	2,095	27
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	26,484	26,751	25,363	1,388	4,560	3,761	3,734	27
Excess (deficiency) of revenues over (under) expenditures.....	(6,192)	(7,158)	(6,802)	356	(1,007)	557	814	257
<b>Other financing sources (uses):</b>								
Transfers in.....	5,277	5,977	5,977	-	-	-	-	-
Transfers out.....	-	-	-	-	(94)	(94)	(94)	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	5,277	5,977	5,977	-	(94)	(94)	(94)	-
Net change in fund balances.....	(915)	(1,181)	(825)	356	(1,101)	463	720	257
Budgetary fund balance (deficit), July 1.....	915	3,502	3,502	-	1,101	4,389	4,389	-
Budgetary fund balance (deficit), June 30.....	\$ -	\$ 2,321	\$ 2,677	\$ 356	\$ -	\$ 4,852	\$ 5,109	\$ 257

(Continued)

**CITY AND COUNTY OF SAN FRANCISCO**  
**SPECIAL REVENUE FUNDS**  
**Combining Schedule of Revenues, Expenditures**  
**and Changes in Fund Balances -**  
**Budget and Actual - Budget Basis (Continued)**  
**Year ended June 30, 2005**  
**(In Thousands)**

	Gift Fund				Golf Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	-	8	94	86	10	10	71	61
Rents and concessions.....	-	-	-	-	1,590	1,590	1,676	86
Intergovernmental:								
Federal.....	-	-	-	-	-	-	-	-
State.....	-	-	-	-	-	-	-	-
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	-	-	-	-	7,687	7,687	6,324	(1,363)
Other revenues.....	5,200	6,716	4,641	(2,075)	-	4,562	4,746	184
Total revenues.....	<u>5,200</u>	<u>6,724</u>	<u>4,735</u>	<u>(1,989)</u>	<u>9,287</u>	<u>13,849</u>	<u>12,817</u>	<u>(1,032)</u>
<b>Expenditures:</b>								
Public protection.....	60	100	100	-	-	-	-	-
Public works, transportation and commerce.....	-	113	113	-	-	4,432	4,432	-
Human welfare and neighborhood development.....	4,019	2,178	2,178	-	-	-	-	-
Community health.....	20	356	356	-	-	-	-	-
Culture and recreation.....	121	169	169	-	9,113	9,561	8,083	1,478
General administration and finance.....	-	18	18	-	-	-	-	-
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>4,220</u>	<u>2,934</u>	<u>2,934</u>	<u>-</u>	<u>9,113</u>	<u>13,993</u>	<u>12,515</u>	<u>1,478</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>980</u>	<u>3,790</u>	<u>1,801</u>	<u>(1,989)</u>	<u>174</u>	<u>(144)</u>	<u>302</u>	<u>446</u>
<b>Other financing sources (uses):</b>								
Transfers in.....	-	-	-	-	-	536	536	-
Transfers out.....	(1,000)	(2,844)	(2,844)	-	(329)	(329)	(329)	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>(1,000)</u>	<u>(2,844)</u>	<u>(2,844)</u>	<u>-</u>	<u>(329)</u>	<u>207</u>	<u>207</u>	<u>-</u>
Net change in fund balances.....	(20)	946	(1,043)	(1,989)	(155)	63	509	446
Budgetary fund balance (deficit), July 1.....	20	8,674	8,674	-	155	356	356	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 9,620</u>	<u>\$ 7,631</u>	<u>\$ (1,989)</u>	<u>\$ -</u>	<u>\$ 419</u>	<u>\$ 865</u>	<u>\$ 446</u>

(Continued)

**CITY AND COUNTY OF SAN FRANCISCO**  
**SPECIAL REVENUE FUNDS**  
**Combining Schedule of Revenues, Expenditures**  
**and Changes in Fund Balances -**  
**Budget and Actual - Budget Basis (Continued)**  
**Year ended June 30, 2005**  
**(In Thousands)**

	Human Welfare Fund				Open Space and Park Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ 23,481	\$ 23,481	\$ 25,837	\$ 2,356
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	210	204	217	13	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	-	-	-	-	300	300	394	94
Rents and concessions.....	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal.....	11,941	13,178	13,178	-	-	-	-	-
State.....	50	1,430	1,430	-	165	165	172	7
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	221	221	194	(27)	-	-	-	-
Other revenues.....	-	-	-	-	-	-	186	186
Total revenues.....	<u>12,422</u>	<u>15,033</u>	<u>15,019</u>	<u>(14)</u>	<u>23,946</u>	<u>23,946</u>	<u>26,589</u>	<u>2,643</u>
<b>Expenditures:</b>								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	-	-	-	-	-	2,930	2,930	-
Human welfare and neighborhood development.....	12,519	14,976	14,976	-	-	-	-	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	6	6	-	22,771	24,189	23,758	431
General administration and finance.....	-	-	-	-	-	78	78	-
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>12,519</u>	<u>14,982</u>	<u>14,982</u>	<u>-</u>	<u>22,771</u>	<u>27,197</u>	<u>26,766</u>	<u>431</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(97)</u>	<u>51</u>	<u>37</u>	<u>(14)</u>	<u>1,175</u>	<u>(3,251)</u>	<u>(177)</u>	<u>3,074</u>
<b>Other financing sources (uses):</b>								
Transfers in.....	-	-	-	-	329	329	329	-
Transfers out.....	(16)	(16)	(16)	-	-	(2,722)	(2,722)	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources.....	-	-	-	-	(2,000)	-	-	-
Total other financing sources (uses).....	<u>(16)</u>	<u>(16)</u>	<u>(16)</u>	<u>-</u>	<u>(1,671)</u>	<u>(2,393)</u>	<u>(2,393)</u>	<u>-</u>
Net change in fund balances.....	(113)	35	21	(14)	(496)	(5,644)	(2,570)	3,074
Budgetary fund balance (deficit), July 1.....	113	202	202	-	496	20,177	20,177	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 237</u>	<u>\$ 223</u>	<u>\$ (14)</u>	<u>\$ -</u>	<u>\$ 14,533</u>	<u>\$ 17,607</u>	<u>\$ 3,074</u>

(Continued)

**CITY AND COUNTY OF SAN FRANCISCO**  
**SPECIAL REVENUE FUNDS**  
**Combining Schedule of Revenues, Expenditures**  
**and Changes in Fund Balances -**  
**Budget and Actual - Budget Basis (Continued)**

Year ended June 30, 2005

(In Thousands)

	Public Library Fund				Public Protection Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>								
Property taxes.....	\$ 23,481	\$ 23,481	\$ 25,835	\$ 2,354	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	1,174	1,174	1,546	372
Fines, forfeitures, and penalties.....	-	-	-	-	1,769	2,298	1,271	(1,027)
Interest and investment income.....	50	50	141	91	124	256	574	318
Rents and concessions.....	28	28	77	49	-	-	-	-
Intergovernmental:								
Federal.....	-	151	151	-	7,615	24,306	24,306	-
State.....	651	562	532	(30)	7,012	7,989	7,989	-
Other.....	-	-	-	-	-	39	39	-
Charges for services.....	763	763	674	(89)	37,044	43,238	47,437	4,199
Other revenues.....	-	-	-	-	40	41	41	-
Total revenues.....	<u>24,973</u>	<u>25,035</u>	<u>27,410</u>	<u>2,375</u>	<u>54,778</u>	<u>79,341</u>	<u>83,203</u>	<u>3,862</u>
<b>Expenditures:</b>								
Public protection.....	-	-	-	-	24,693	38,856	38,760	96
Public works, transportation and commerce.....	-	-	-	-	300	9,703	9,681	22
Human welfare and neighborhood development.....	-	-	-	-	-	61	61	-
Community health.....	-	-	-	-	-	1,386	1,386	-
Culture and recreation.....	57,024	57,372	55,785	1,587	-	13	13	-
General administration and finance.....	-	-	-	-	-	-	-	-
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>57,024</u>	<u>57,372</u>	<u>55,785</u>	<u>1,587</u>	<u>24,993</u>	<u>50,019</u>	<u>49,901</u>	<u>118</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(32,051)</u>	<u>(32,337)</u>	<u>(28,375)</u>	<u>3,962</u>	<u>29,785</u>	<u>29,322</u>	<u>33,302</u>	<u>3,980</u>
<b>Other financing sources (uses):</b>								
Transfers in.....	31,987	32,867	31,857	(1,010)	2,888	3,260	3,260	-
Transfers out.....	-	-	-	-	(28,599)	(28,612)	(28,612)	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources.....	-	-	-	-	(5,638)	-	-	-
Total other financing sources (uses).....	<u>31,987</u>	<u>32,867</u>	<u>31,857</u>	<u>(1,010)</u>	<u>(31,349)</u>	<u>(25,352)</u>	<u>(25,352)</u>	<u>-</u>
Net change in fund balances.....	(64)	530	3,482	2,952	(1,564)	3,970	7,950	3,980
Budgetary fund balance (deficit), July 1.....	64	6,536	6,536	-	1,638	13,021	13,021	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 7,066</u>	<u>\$ 10,018</u>	<u>\$ 2,952</u>	<u>\$ 74</u>	<u>\$ 16,991</u>	<u>\$ 20,971</u>	<u>\$ 3,980</u>

(Continued)

**CITY AND COUNTY OF SAN FRANCISCO**  
**SPECIAL REVENUE FUNDS**  
**Combining Schedule of Revenues, Expenditures**  
**and Changes in Fund Balances -**  
**Budget and Actual - Budget Basis (Continued)**

Year ended June 30, 2005

(In Thousands)

	Public Works, Transportation and Commerce Fund				Real Property Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	1	1	-	-	-	-	-
Interest and investment income.....	-	-	-	-	-	13	24	11
Rents and concessions.....	-	-	262	262	8,319	4,869	7,040	2,171
Intergovernmental:								
Federal.....	-	-	-	-	-	-	-	-
State.....	-	1,655	1,655	-	-	-	-	-
Other.....	169	2,484	2,484	-	-	-	-	-
Charges for services.....	6,058	11,685	14,805	3,120	1,900	1,893	2,849	956
Other revenues.....	250	2,619	1,046	(1,573)	-	-	23	23
Total revenues.....	<u>6,477</u>	<u>18,444</u>	<u>20,253</u>	<u>1,809</u>	<u>10,219</u>	<u>6,775</u>	<u>9,936</u>	<u>3,161</u>
<b>Expenditures:</b>								
Public protection.....	-	519	519	-	-	-	-	-
Public works, transportation and commerce.....	250	11,893	11,149	744	-	226	226	-
Human welfare and neighborhood development.....	6,838	5,770	5,801	(31)	-	29	29	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	55	55	-	-	-	-	-
General administration and finance.....	169	12	12	-	10,393	3,712	3,712	-
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>7,257</u>	<u>18,249</u>	<u>17,536</u>	<u>713</u>	<u>10,393</u>	<u>3,967</u>	<u>3,967</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(780)</u>	<u>195</u>	<u>2,717</u>	<u>2,522</u>	<u>(174)</u>	<u>2,808</u>	<u>5,969</u>	<u>3,161</u>
<b>Other financing sources (uses):</b>								
Transfers in.....	-	457	457	-	9	52	52	-
Transfers out.....	-	(7,443)	(7,443)	-	-	(6,236)	(6,236)	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>(6,986)</u>	<u>(6,986)</u>	<u>-</u>	<u>9</u>	<u>(6,184)</u>	<u>(6,184)</u>	<u>-</u>
Net change in fund balances.....	<u>(780)</u>	<u>(6,791)</u>	<u>(4,269)</u>	<u>2,522</u>	<u>(165)</u>	<u>(3,376)</u>	<u>(215)</u>	<u>3,161</u>
Budgetary fund balance (deficit), July 1.....	780	14,788	14,788	-	165	5,808	5,808	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 7,997</u>	<u>\$ 10,519</u>	<u>\$ 2,522</u>	<u>\$ -</u>	<u>\$ 2,432</u>	<u>\$ 5,593</u>	<u>\$ 3,161</u>

(Continued)

**CITY AND COUNTY OF SAN FRANCISCO**  
**SPECIAL REVENUE FUNDS**  
**Combining Schedule of Revenues, Expenditures**  
**and Changes in Fund Balances -**  
**Budget and Actual - Budget Basis (Continued)**

Year ended June 30, 2005

(In Thousands)

	San Francisco County Transportation Authority Fund				Senior Citizens' Program Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	63,124	63,124	66,762	3,638	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	1,022	1,022	5,467	4,445	-	-	-	-
Rents and concessions.....	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal.....	-	-	-	-	4,079	5,806	5,081	(725)
State.....	43,034	43,034	3,539	(39,495)	1,476	1,956	2,543	587
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	-	-	-	-	-	-	-	-
Other revenues.....	-	-	-	-	-	-	-	-
Total revenues.....	<u>107,180</u>	<u>107,180</u>	<u>75,768</u>	<u>(31,412)</u>	<u>5,555</u>	<u>7,762</u>	<u>7,624</u>	<u>(138)</u>
<b>Expenditures:</b>								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	211,591	211,591	145,123	66,468	-	-	-	-
Human welfare and neighborhood development.....	-	-	-	-	5,555	7,714	7,644	70
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	-	-	-	-	-	-	-
General administration and finance.....	-	-	-	-	-	-	-	-
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>211,591</u>	<u>211,591</u>	<u>145,123</u>	<u>66,468</u>	<u>5,555</u>	<u>7,714</u>	<u>7,644</u>	<u>70</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(104,411)</u>	<u>(104,411)</u>	<u>(69,355)</u>	<u>35,056</u>	<u>-</u>	<u>48</u>	<u>(20)</u>	<u>(68)</u>
<b>Other financing sources (uses):</b>								
Transfers in.....	-	-	-	-	-	-	-	-
Transfers out.....	-	-	-	-	-	-	-	-
Issuance of commercial paper.....	106,392	106,392	100,000	(6,392)	-	-	-	-
Loan repayments and other financing sources.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>106,392</u>	<u>106,392</u>	<u>100,000</u>	<u>(6,392)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.....	1,981	1,981	30,645	28,664	-	48	(20)	(68)
Budgetary fund balance (deficit), July 1.....	<u>136,082</u>	<u>186,630</u>	<u>186,630</u>	<u>-</u>	<u>-</u>	<u>1,651</u>	<u>1,651</u>	<u>-</u>
Budgetary fund balance (deficit), June 30.....	<u>\$ 138,063</u>	<u>\$ 188,611</u>	<u>\$ 217,275</u>	<u>\$ 28,664</u>	<u>\$ -</u>	<u>\$ 1,699</u>	<u>\$ 1,631</u>	<u>\$ (68)</u>

(Continued)

**CITY AND COUNTY OF SAN FRANCISCO**  
**SPECIAL REVENUE FUNDS**  
**Combining Schedule of Revenues, Expenditures**  
**and Changes in Fund Balances -**  
**Budget and Actual - Budget Basis (Continued)**

Year ended June 30, 2005

(In Thousands)

	War Memorial Fund				TOTAL			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ 75,008	\$ 75,008	\$ 82,682	\$ 7,674
Business taxes.....	-	-	-	-	775	775	591	(184)
Other local taxes.....	8,407	8,407	8,407	-	106,203	106,203	109,841	3,638
Licenses, permits, and franchises.....	-	-	-	-	5,157	5,861	6,514	653
Fines, forfeitures, and penalties.....	-	-	-	-	3,678	4,220	2,973	(1,247)
Interest and investment income.....	-	-	-	-	3,372	7,811	13,576	5,765
Rents and concessions.....	1,312	1,580	1,762	182	24,353	20,891	26,771	5,880
Intergovernmental:								
Federal.....	-	-	-	-	117,789	171,209	170,109	(1,100)
State.....	-	-	-	-	101,186	117,524	77,666	(39,858)
Other.....	-	-	-	-	169	2,620	2,620	-
Charges for services.....	249	285	244	(41)	101,676	115,859	125,821	9,962
Other revenues.....	-	-	-	-	6,099	32,527	28,917	(3,610)
Total revenues.....	<u>9,968</u>	<u>10,272</u>	<u>10,413</u>	<u>141</u>	<u>545,465</u>	<u>660,508</u>	<u>648,081</u>	<u>(12,427)</u>
<b>Expenditures:</b>								
Public protection.....	-	-	-	-	33,927	48,520	46,865	1,655
Public works, transportation and commerce.....	-	1,355	1,385	(30)	274,674	305,629	236,275	69,354
Human welfare and neighborhood development.....	-	-	-	-	97,841	142,679	141,185	1,494
Community health.....	-	-	-	-	100,852	87,939	87,939	-
Culture and recreation.....	9,968	10,155	9,446	709	161,094	170,440	161,744	8,696
General administration and finance.....	-	-	-	-	13,898	14,738	14,711	27
General City responsibilities.....	-	-	-	-	-	510	510	-
Total expenditures.....	<u>9,968</u>	<u>11,510</u>	<u>10,831</u>	<u>679</u>	<u>682,286</u>	<u>770,455</u>	<u>689,229</u>	<u>81,226</u>
Excess (deficiency) of revenues over (under) expenditures.....	-	(1,238)	(418)	820	(136,821)	(109,947)	(41,148)	68,799
<b>Other financing sources (uses):</b>								
Transfers in.....	-	-	-	-	50,239	60,357	59,449	(908)
Transfers out.....	-	-	-	-	(38,531)	(63,112)	(62,751)	361
Issuance of loans.....	-	-	-	-	-	500	500	-
Issuance of commercial paper.....	-	-	-	-	106,392	106,392	100,000	(6,392)
Loan repayments and other financing sources.....	-	-	-	-	(7,650)	(12)	(12)	-
Total other financing sources (uses).....	-	-	-	-	<u>110,450</u>	<u>104,125</u>	<u>97,186</u>	<u>(6,939)</u>
Net change in fund balances.....	-	(1,238)	(418)	820	(26,371)	(5,822)	56,038	61,860
Budgetary fund balance (deficit), July 1.....	-	10,648	10,648	-	166,840	419,699	419,699	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 9,410</u>	<u>\$10,230</u>	<u>\$ 820</u>	<u>\$ 140,469</u>	<u>\$ 413,877</u>	<u>\$ 475,737</u>	<u>\$ 61,860</u>

**CITY AND COUNTY OF SAN FRANCISCO**

**SPECIAL REVENUE FUNDS**

**Schedule of Expenditures by Department  
Budget and Actual - Budget Basis**

**Year ended June 30, 2005**

**(In Thousands)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>BUILDING INSPECTION FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
Building Inspection.....	\$ 34,649	\$ 34,244	\$ 33,482	\$ 762
Total Building Inspection Fund.....	<u>34,649</u>	<u>34,244</u>	<u>33,482</u>	<u>762</u>
<b>CHILDREN AND FAMILIES FUND</b>				
<b>Human Welfare and Neighborhood Development</b>				
Child Support Services.....	14,809	14,919	14,091	828
Children and Families Commission.....	7,758	9,750	9,750	-
Mayor's Office.....	38,959	37,935	37,821	114
Total Children and Families Fund.....	<u>61,526</u>	<u>62,604</u>	<u>61,662</u>	<u>942</u>
<b>COMMUNITY/NEIGHBORHOOD DEVELOPMENT FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
Business and Economic Development.....	-	66	66	-
Public Works.....	404	428	428	-
Dept of Building Inspection.....	-	23	23	-
	<u>404</u>	<u>517</u>	<u>517</u>	<u>-</u>
<b>Human Welfare and Neighborhood Development</b>				
Mayor's Office.....	696	40,913	40,913	-
Rent Arbitration Board.....	4,204	3,972	3,459	513
	<u>4,900</u>	<u>44,885</u>	<u>44,372</u>	<u>513</u>
<b>Culture and Recreation</b>				
Recreation and Park Commission.....	1,529	5	5	-
<b>General Administration and Finance</b>				
City Planning.....	-	8,787	8,787	-
Total Community/Neighborhood Development Fund.....	<u>6,833</u>	<u>54,194</u>	<u>53,681</u>	<u>513</u>
<b>COMMUNITY HEALTH SERVICES FUND</b>				
<b>Public Protection</b>				
Trial Courts.....	-	135	135	-
<b>Community Health</b>				
Community Health Network.....	100,832	86,197	86,197	-
Total Community Health Services Fund.....	<u>100,832</u>	<u>86,332</u>	<u>86,332</u>	<u>-</u>
<b>CONVENTION FACILITIES FUND</b>				
<b>Human Welfare and Neighborhood Development</b>				
Mayor's Office.....	600	1,538	1,538	-
<b>Culture and Recreation</b>				
Administrative Services - Convention Facilities.....	56,907	57,420	52,978	4,442
Arts Commission.....	-	55	55	-
	<u>56,907</u>	<u>57,475</u>	<u>53,033</u>	<u>4,442</u>
<b>General City Responsibilities</b>				
Controller.....	-	510	510	-
Total Convention Facilities Fund.....	<u>57,507</u>	<u>59,523</u>	<u>55,081</u>	<u>4,442</u>

*(Continued)*

**CITY AND COUNTY OF SAN FRANCISCO**  
**SPECIAL REVENUE FUNDS**  
**Schedule of Expenditures by Department**  
**Budget and Actual - Budget Basis (Continued)**  
**Year ended June 30, 2005**  
**(In Thousands)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>COURT'S FUND</b>				
<b>Public Protection</b>				
Trial Courts.....	8,820	8,481	6,922	1,559
<b>Public Works, Transportation and Commerce</b>				
Public Works.....	-	699	699	-
Total Court's Fund.....	<u>8,820</u>	<u>9,180</u>	<u>7,621</u>	<u>1,559</u>
<b>CULTURE AND RECREATION FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
Mayor's Office.....	126	80	80	-
Public Works.....	-	256	256	-
	<u>126</u>	<u>336</u>	<u>336</u>	<u>-</u>
<b>Culture and Recreation</b>				
Administrative Services.....	-	3	3	-
Arts Commission.....	412	1,091	1,091	-
Asian Art Museum.....	248	1,094	1,094	-
Fine Arts Museums.....	180	990	990	-
Recreation and Park Commission.....	2,821	7,891	7,842	49
	<u>3,661</u>	<u>11,069</u>	<u>11,020</u>	<u>49</u>
<b>General Administration and Finance</b>				
Mayor's Office.....	-	9	9	-
Total Culture and Recreation Fund.....	<u>3,787</u>	<u>11,414</u>	<u>11,365</u>	<u>49</u>
<b>ENVIRONMENTAL PROTECTION FUND</b>				
<b>Human Welfare and Neighborhood Development</b>				
Mayor's Office.....	1,884	2,924	2,924	-
Total Environmental Protection Fund.....	<u>1,884</u>	<u>2,924</u>	<u>2,924</u>	<u>-</u>
<b>GASOLINE TAX FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
Public Works.....	26,484	26,751	25,363	1,388
Total Gasoline Tax Fund.....	<u>26,484</u>	<u>26,751</u>	<u>25,363</u>	<u>1,388</u>
<b>GENERAL SERVICES FUND</b>				
<b>Public Protection</b>				
Mayor's Office.....	-	69	69	-
Trial Courts.....	354	360	360	-
	<u>354</u>	<u>429</u>	<u>429</u>	<u>-</u>
<b>Public Works, Transportation and Commerce</b>				
Telecommunications and Information Services.....	870	839	839	-
<b>Culture and Recreation</b>				
Fine Arts Museum.....	-	371	371	-
<b>General Administration and Finance</b>				
Board of Supervisors.....	3,336	2,033	2,006	27
	-	89	89	-
	<u>3,336</u>	<u>2,122</u>	<u>2,095</u>	<u>27</u>
Total General Services Fund.....	<u>4,560</u>	<u>3,761</u>	<u>3,734</u>	<u>27</u>

(Continued)

**CITY AND COUNTY OF SAN FRANCISCO**

**SPECIAL REVENUE FUNDS**

**Schedule of Expenditures by Department  
Budget and Actual - Budget Basis (Continued)**

**Year ended June 30, 2005**

**(In Thousands)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>GIFT FUND</b>				
<b>Public Protection</b>				
Fire Department.....	-	6	6	-
Mayor's Office.....	-	1	1	-
Police Department.....	-	3	3	-
Public Defender.....	60	33	33	-
Sheriff.....	-	57	57	-
	<u>60</u>	<u>100</u>	<u>100</u>	<u>-</u>
<b>Public Works, Transportation and Commerce</b>				
Telecommunications and Information Services.....	-	1	1	-
Public Works.....	-	111	111	-
	<u>-</u>	<u>112</u>	<u>112</u>	<u>-</u>
<b>Human Welfare and Neighborhood Development</b>				
Human Services.....	4,019	2,155	2,155	-
Mayor's Office.....	-	24	24	-
	<u>4,019</u>	<u>2,179</u>	<u>2,179</u>	<u>-</u>
<b>Community Health</b>				
Community Health Network.....	20	356	356	-
<b>Culture and Recreation</b>				
Fine Arts Museums.....	-	31	31	-
Mayor's Office.....	-	40	40	-
Public Library.....	41	18	18	-
Recreation and Park Commission.....	80	80	80	-
	<u>121</u>	<u>169</u>	<u>169</u>	<u>-</u>
<b>General Administration and Finance</b>				
Administrative Services.....	-	17	17	-
Board of Supervisors.....	-	1	1	-
	<u>-</u>	<u>18</u>	<u>18</u>	<u>-</u>
Total Gift Fund.....	<u>4,220</u>	<u>2,934</u>	<u>2,934</u>	<u>-</u>
<b>GOLF FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
Public Works.....	-	4,424	4,424	-
Telecommunications & Information Services.....	-	8	8	-
	<u>-</u>	<u>4,432</u>	<u>4,432</u>	<u>-</u>
<b>Culture and Recreation</b>				
Recreation and Park Commission.....	9,113	9,561	8,083	1,478
Total Golf Fund.....	<u>9,113</u>	<u>13,993</u>	<u>12,515</u>	<u>1,478</u>
<b>HUMAN WELFARE FUND</b>				
<b>Human Welfare and Neighborhood Development</b>				
Commission on Status of Women.....	307	343	343	-
Human Services.....	12,212	14,633	14,633	-
	<u>12,519</u>	<u>14,976</u>	<u>14,976</u>	<u>-</u>
<b>Culture and Recreation</b>				
Public Library.....	-	6	6	-
Total Human Welfare Fund.....	<u>12,519</u>	<u>14,982</u>	<u>14,982</u>	<u>-</u>

(Continued)

**CITY AND COUNTY OF SAN FRANCISCO**

**SPECIAL REVENUE FUNDS**

**Schedule of Expenditures by Department  
Budget and Actual - Budget Basis (Continued)**

**Year ended June 30, 2005**

**(In Thousands)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>OPEN SPACE AND PARK FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
Parking and Traffic Commission.....	-	19	19	-
Public Works.....	-	2,887	2,887	-
Public Utilities Commission.....	-	9	9	-
Telecommunications and Information Services.....	-	14	14	-
	<u>-</u>	<u>2,929</u>	<u>2,929</u>	<u>-</u>
<b>Culture and Recreation</b>				
Arts Commission.....	-	38	38	-
Recreation and Park Commission.....	22,771	24,152	23,721	431
	<u>22,771</u>	<u>24,190</u>	<u>23,759</u>	<u>431</u>
<b>General Administration and Finance</b>				
City Attorney.....	-	78	78	-
Total Open Space and Park Fund.....	<u>22,771</u>	<u>27,197</u>	<u>26,766</u>	<u>431</u>
<b>PUBLIC LIBRARY FUND</b>				
<b>Culture and Recreation</b>				
Public Library.....	57,024	57,372	55,785	1,587
Total Public Library Fund.....	<u>57,024</u>	<u>57,372</u>	<u>55,785</u>	<u>1,587</u>
<b>PUBLIC PROTECTION FUND</b>				
<b>Public Protection</b>				
District Attorney.....	4,770	4,785	4,785	-
Fire Department.....	-	3,406	3,406	-
Mayor's Office.....	1,031	3,053	3,053	-
Police Commission.....	15,089	22,291	22,193	98
Public Defender.....	231	341	341	-
Sheriff.....	3,348	4,113	4,113	-
Trial Courts.....	224	869	869	-
	<u>24,693</u>	<u>38,858</u>	<u>38,760</u>	<u>98</u>
<b>Public Works, Transportation and Commerce</b>				
Emergency Communications Department.....	300	9,583	9,563	20
Public Works.....	-	24	24	-
Metropolitan Transportation Agency	-	-	-	-
Telecommunications and Information Services.....	-	93	93	-
	<u>300</u>	<u>9,700</u>	<u>9,680</u>	<u>20</u>
<b>Human Welfare and Neighborhood Development</b>				
Mayor's Office.....	-	7	7	-
Commission on Status of Women.....	-	55	55	-
	<u>-</u>	<u>62</u>	<u>62</u>	<u>-</u>
<b>Community Health</b>				
Community Health.....	-	1,386	1,386	-
<b>Culture and Recreation</b>				
Recreation and Park.....	-	13	13	-
Total Public Protection Fund.....	<u>24,993</u>	<u>50,019</u>	<u>49,901</u>	<u>118</u>

*(Continued)*

**CITY AND COUNTY OF SAN FRANCISCO**  
**SPECIAL REVENUE FUNDS**  
**Schedule of Expenditures by Department**  
**Budget and Actual - Budget Basis (Continued)**  
**Year ended June 30, 2005**  
**(In Thousands)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>PUBLIC WORKS, TRANSPORTATION AND COMMERCE FUND</b>				
<b>Public Protection</b>				
Mayor's Office.....	-	520	520	-
<b>Public Works, Transportation and Commerce</b>				
Department of Building Inspection.....	-	4	4	-
Mayor's Office.....	-	44	44	-
Municipal Transportation Agency.....	-	260	260	-
Port.....	-	1	1	-
Public Utilities Commission.....	-	88	88	-
Public Works.....	250	11,495	10,751	744
	<u>250</u>	<u>11,892</u>	<u>11,148</u>	<u>744</u>
<b>Human Welfare and Neighborhood Development</b>				
Mayor's Office.....	6,838	5,770	5,801	(31)
<b>Culture and Recreation</b>				
Arts Commission.....	-	52	52	-
Public Library.....	-	3	3	-
	-	55	55	-
<b>General Administration and Finance</b>				
City Planning.....	169	12	12	-
Total Public Works, Transportation and Commerce Fund...	<u>7,257</u>	<u>18,249</u>	<u>17,536</u>	<u>713</u>
<b>REAL PROPERTY FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
Public Works.....	-	226	226	-
<b>Human Welfare and Neighborhood Development</b>				
Rent Arbitration Board.....	-	29	29	-
<b>General Administration and Finance</b>				
Administrative Services .....	10,393	3,712	3,712	-
Total Real Property Fund.....	<u>10,393</u>	<u>3,967</u>	<u>3,967</u>	<u>-</u>
<b>SAN FRANCISCO COUNTY TRANSPORTATION AUTHORITY FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
Board of Supervisors.....	211,591	211,591	145,123	66,468
Total SF County Transportation Authority Fund.....	<u>211,591</u>	<u>211,591</u>	<u>145,123</u>	<u>66,468</u>
<b>SENIOR CITIZENS' PROGRAM FUND</b>				
<b>Human Welfare and Neighborhood Development</b>				
Adult and Aging Services.....	-	163	82	81
Social Services Department.....	5,555	7,551	7,562	(11)
	<u>5,555</u>	<u>7,714</u>	<u>7,644</u>	<u>70</u>
Total Senior Citizens' Program Fund.....	<u>5,555</u>	<u>7,714</u>	<u>7,644</u>	<u>70</u>
<b>WAR MEMORIAL FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
Public Works.....	-	1,355	1,385	(30)
<b>Culture and Recreation</b>				
War Memorial.....	9,968	10,155	9,446	709
Total War Memorial Fund.....	<u>9,968</u>	<u>11,510</u>	<u>10,831</u>	<u>679</u>
Total Special Revenue Funds With Legally Adopted Budgets.....	<u>\$ 682,286</u>	<u>\$ 770,455</u>	<u>\$ 689,229</u>	<u>\$ 81,226</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Debt Service**  
**June 30, 2005**  
**(In Thousands)**

	<u>General Obligation Bond</u>	<u>Certificates of Participation</u>	<u>Other Bond Funds</u>	<u>Total</u>
<b>ASSETS</b>				
Deposits and investments with City Treasury.....	\$ 48,337	\$ -	\$ 508	\$ 48,845
Deposits and investments outside City Treasury.....	-	10,340	-	10,340
Receivables:				
Property taxes and penalties.....	4,280	-	-	4,280
Interest and other.....	20	-	-	20
Total assets.....	<u>\$ 52,637</u>	<u>\$ 10,340</u>	<u>\$ 508</u>	<u>\$ 63,485</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable.....	\$ 48	\$ -	\$ 13	\$ 61
Deferred tax, grant and subvention revenues.....	3,853	-	-	3,853
Deferred credits and other liabilities.....	14,962	-	-	14,962
Total liabilities.....	<u>18,863</u>	<u>-</u>	<u>13</u>	<u>18,876</u>
Fund balances:				
Reserved for debt service.....	33,774	10,340	495	44,609
Total fund balances.....	<u>33,774</u>	<u>10,340</u>	<u>495</u>	<u>44,609</u>
Total liabilities and fund balances.....	<u>\$ 52,637</u>	<u>\$ 10,340</u>	<u>\$ 508</u>	<u>\$ 63,485</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds - Debt Service**  
**Year ended June 30, 2005**  
**(In Thousands)**

	<u>General Obligation Bond</u>	<u>Certificates of Participation</u>	<u>Other Bond Funds</u>	<u>Total</u>
<b>Revenues:</b>				
Property taxes.....	\$ 130,014	\$ -	\$ -	\$ 130,014
Interest and investment income.....	1,137	235	-	1,372
Rents and concessions.....	-	813	-	813
Intergovernmental:				
State.....	885	-	-	885
Total revenues.....	<u>132,036</u>	<u>1,048</u>	<u>-</u>	<u>133,084</u>
<b>Expenditures:</b>				
Debt service:				
Principal retirement.....	64,870	8,005	7,421	80,296
Interest and fiscal charges.....	44,146	15,331	1,696	61,173
Bond issuance costs.....	-	899	-	899
Total expenditures.....	<u>109,016</u>	<u>24,235</u>	<u>9,117</u>	<u>142,368</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>23,020</u>	<u>(23,187)</u>	<u>(9,117)</u>	<u>(9,284)</u>
<b>Other financing sources (uses):</b>				
Transfers in.....	10,335	16,108	9,122	35,565
Transfers out.....	<u>(1,114)</u>	<u>-</u>	<u>-</u>	<u>(1,114)</u>
Issuance of bonds and loans				
Face value of bonds issued.....	-	39,350	-	39,350
Premium on issuance of bonds.....	-	523	-	523
Payment to refunded bond escrow agent .....	<u>-</u>	<u>(38,913)</u>	<u>-</u>	<u>(38,913)</u>
Total other financing sources, net.....	<u>9,221</u>	<u>17,068</u>	<u>9,122</u>	<u>35,411</u>
Net change in fund balances.....	32,241	(6,119)	5	26,127
Fund balances at beginning of year.....	1,533	16,459	490	18,482
Fund balances at end of year.....	<u>\$ 33,774</u>	<u>\$ 10,340</u>	<u>\$ 495</u>	<u>\$ 44,609</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**DEBT SERVICE FUNDS**  
**Combining Schedule of Revenues, Expenditures**  
**and Changes in Fund Balances -**  
**Budget and Actual - Budget Basis**  
**Year ended June 30, 2005**  
**(In Thousands)**

	<u>General Obligation Bond Fund</u>			<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Positive</u>
	<u>Budget</u>	<u>Budget</u>		<u>(Negative)</u>
<b>Revenues:</b>				
Property taxes.....	\$ 119,146	\$ 119,146	\$ 130,014	\$ 10,868
Intergovernmental:				-
State.....	750	750	885	135
Total revenues.....	<u>119,896</u>	<u>119,896</u>	<u>130,899</u>	<u>11,003</u>
<b>Expenditures:</b>				
Debt service:				
Principal retirement.....	119,896	64,870	64,870	-
Interest and fiscal charges.....	-	57,293	44,114	13,179
Total expenditures.....	<u>119,896</u>	<u>122,163</u>	<u>108,984</u>	<u>13,179</u>
Excess (deficiency) of revenues over (under) expenditures.....	-	(2,267)	21,915	24,182
<b>Other financing sources (uses):</b>				
Transfers in.....	-	10,335	10,335	-
Total other financing sources (uses).....	-	<u>10,335</u>	<u>10,335</u>	-
Net change in fund balances.....	-	8,068	32,250	24,182
Budgetary fund balance, July 1.....	-	1,136	1,136	-
Budgetary fund balance, June 30.....	<u>\$ -</u>	<u>\$ 9,204</u>	<u>\$ 33,386</u>	<u>\$ 24,182</u>



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**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Capital Projects**

June 30, 2005

(In Thousands)

	City Facilities Improvement	Earthquake Safety Improvement	Fire Protection Systems Improvement	Moscone Convention Center
<b>ASSETS</b>				
Deposits and investments with City Treasury.....	\$ 241,445	\$ 4,457	\$ 14,291	\$ 7,409
Deposits and investments outside City Treasury.....	28,723	-	-	-
Receivables:				
Federal and state grants and subventions.....	-	478	-	-
Charges for services.....	-	-	-	-
Interest and other.....	640	16	51	36
Due from other funds.....	-	-	-	-
Due from component unit.....	-	-	-	-
Deferred charges and other assets.....	-	-	-	35
Total assets.....	\$ 270,808	\$ 4,951	\$ 14,342	\$ 7,480
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable.....	\$ 4,463	\$ 275	\$ 110	\$ 109
Accrued payroll.....	183	27	3	-
Deferred tax, grant and subvention revenues.....	-	-	-	-
Due to other funds.....	2	-	-	12,496
Deferred credits and other liabilities.....	1,283	24	4	30
Total liabilities.....	5,931	326	117	12,635
Fund balances:				
Reserved for assets not available for appropriation.....	-	-	-	35
Reserved for encumbrances.....	19,083	529	1,429	93
Reserved for appropriation carryforward.....	244,968	3,718	444	-
Unreserved.....	826	378	12,352	(5,283)
Total fund balances.....	264,877	4,625	14,225	(5,155)
Total liabilities and fund balances.....	\$ 270,808	\$ 4,951	\$ 14,342	\$ 7,480

(Continued)

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Capital Projects (Continued)**

June 30, 2005

(In Thousands)

	Public Library Improvement	Recreation and Park Projects	Street Improvement	Total
<b>ASSETS</b>				
Deposits and investments with City Treasury.....	\$ 20,155	\$ 67,241	\$ -	\$ 354,998
Deposits and investments outside City Treasury.....	-	-	-	28,723
Receivables:				
Federal and state grants and subventions.....	-	11,665	10,270	22,413
Charges for services.....	-	-	552	552
Interest and other.....	68	222	30	1,063
Due from other funds.....	-	-	10,725	10,725
Due from component unit.....	-	-	959	959
Deferred charges and other assets.....	-	-	-	35
Total assets.....	<u>\$ 20,223</u>	<u>\$ 79,128</u>	<u>\$ 22,536</u>	<u>\$ 419,468</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable.....	\$ 514	\$ 2,538	\$ 7,987	\$ 15,996
Accrued payroll.....	61	230	777	1,281
Deferred tax, grant and subvention revenues.....	-	1,000	83	1,083
Due to other funds.....	-	-	8,020	20,518
Deferred credits and other liabilities.....	365	298	1,504	3,508
Total liabilities.....	<u>940</u>	<u>4,066</u>	<u>18,371</u>	<u>42,386</u>
Fund balances:				
Reserved for assets not available for appropriation.....	-	-	-	35
Reserved for encumbrances.....	6,446	10,117	3,445	41,142
Reserved for appropriation carryforward.....	10,573	69,009	-	328,712
Unreserved.....	2,264	(4,064)	720	7,193
Total fund balances.....	<u>19,283</u>	<u>75,062</u>	<u>4,165</u>	<u>377,082</u>
Total liabilities and fund balances.....	<u>\$ 20,223</u>	<u>\$ 79,128</u>	<u>\$ 22,536</u>	<u>\$ 419,468</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds - Capital Projects**  
**Year ended June 30, 2005**  
**(In Thousands)**

	City Facilities Improve- ment	Earthquake Safety Improve- ment	Fire Protection Systems Improve- ment	Moscone Convention Center
<b>Revenues:</b>				
Licenses, permits and franchises.....	\$ -	\$ -	\$ -	\$ -
Interest and investment income.....	1,397	154	336	207
Rents and concessions.....	-	-	-	-
Intergovernmental:				
Federal.....	-	554	-	-
State.....	31	575	-	-
Other.....	-	-	-	-
Charges for services.....	116	-	-	-
Other.....	269	-	165	-
Total revenues.....	<u>1,813</u>	<u>1,283</u>	<u>501</u>	<u>207</u>
<b>Expenditures:</b>				
Debt service:				
Interest and fiscal charges.....	349	-	-	-
Bond issuance costs.....	3,410	-	-	-
Capital outlay.....	26,534	3	4,524	1,540
Total expenditures.....	<u>30,293</u>	<u>3</u>	<u>4,524</u>	<u>1,540</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(28,480)</u>	<u>1,280</u>	<u>(4,023)</u>	<u>(1,333)</u>
Other financing sources (uses):				
Transfers in.....	5,814	-	-	50
Transfers out.....	(8,307)	(5,471)	-	(102)
Issuance of bonds and loans				
Face value of bonds issued.....	238,075	-	-	-
Premium on issuance of bonds.....	8,877	-	-	-
Total other financing sources, net.....	<u>244,459</u>	<u>(5,471)</u>	<u>-</u>	<u>(52)</u>
Net change in fund balances.....	215,979	(4,191)	(4,023)	(1,385)
Fund balances at beginning of year.....	48,898	8,816	18,248	(3,770)
Fund balances at end of year.....	<u>\$ 264,877</u>	<u>\$ 4,625</u>	<u>\$ 14,225</u>	<u>\$ (5,155)</u>

(Continued)

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds - Capital Projects (Continued)**  
**Year ended June 30, 2005**  
**(In Thousands)**

	Public Library Improvement	Recreation and Park Projects	Street Improvement	Total
<b>Revenues:</b>				
Licenses, permits and franchises.....	\$ -	\$ -	\$ 1	\$ 1
Interest and investment income.....	438	1,067	182	3,781
Rents and concessions.....	55	-	666	721
Intergovernmental:				
Federal.....	-	2,173	10,191	12,918
State.....	-	12,238	4,205	17,049
Other.....	-	-	23,120	23,120
Charges for services.....	-	-	-	116
Other.....	-	669	13,791	14,894
Total revenues.....	<u>493</u>	<u>16,147</u>	<u>52,156</u>	<u>72,600</u>
<b>Expenditures:</b>				
Debt service:				
Interest and fiscal charges.....	-	-	-	349
Bond issuance costs.....	-	533	-	3,943
Capital outlay.....	6,915	24,308	66,400	130,224
Total expenditures.....	<u>6,915</u>	<u>24,841</u>	<u>66,400</u>	<u>134,516</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(6,422)</u>	<u>(8,694)</u>	<u>(14,244)</u>	<u>(61,916)</u>
Other financing sources (uses):				
Transfers in.....	-	5,641	12,421	23,926
Transfers out.....	-	(3,348)	-	(17,228)
Issuance of bonds and loans				
Face value of bonds issued.....	-	68,800	-	306,875
Premium on issuance of bonds.....	-	2,589	-	11,466
Total other financing sources, net.....	<u>-</u>	<u>73,682</u>	<u>12,421</u>	<u>325,039</u>
Net change in fund balances.....	<u>(6,422)</u>	<u>64,988</u>	<u>(1,823)</u>	<u>263,123</u>
Fund balances at beginning of year.....	25,705	10,074	5,988	113,959
Fund balances at end of year.....	<u>\$ 19,283</u>	<u>\$ 75,062</u>	<u>\$ 4,165</u>	<u>\$ 377,082</u>



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# CITY AND COUNTY OF SAN FRANCISCO

## INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

*Central Shops Fund* -- Accounts for Central Shops equipment (primarily vehicle) maintenance service charges and the related billings to various departments.

*Finance Corporation* -- Accounts for the lease financing services provided by the Finance Corporation to City departments. On July 1, 2001 the City established the Finance Corporation Internal Service fund because its sole purpose is to provide lease financing to the City. Previously, the activities of the Finance Corporation were reported within governmental funds.

*Reproduction Fund* -- Accounts for printing, design and mail services required by various City departments and agencies.

*Telecommunications and Information Fund* -- Accounts for centralized telecommunications activities in the City's Wide Area Network, radio communication and telephone systems. In addition, it accounts for application support provided to many department-specific and citywide systems, management of the City's Web site, operations of the City's mainframe computers and technology training provided to city personnel. It also accounts for the related billings to various departments for specific services performed and operating support from the General Fund.

**CITY AND COUNTY OF SAN FRANCISCO**

**Combining Statement of Net Assets  
Internal Service Funds**

**June 30, 2005**

**(In Thousands)**

	<u>Central Shops Fund</u>	<u>Finance Corporation</u>	<u>Reproduction Fund</u>	<u>Telecom- munications &amp; Information Fund</u>	<u>Total</u>
<b>Assets</b>					
<b>Current assets:</b>					
Deposits and investments with City Treasury.....	\$ 377	\$ 268	\$ 1,265	\$ 6,286	\$ 8,196
Deposits and investments outside City Treasury.....	-	16,057	-	-	16,057
<b>Receivables:</b>					
Interest and other.....	-	1	-	456	457
Due from other funds.....	-	2,663	-	24	2,687
Capital leases receivable.....	-	18,862	-	-	18,862
Deferred charges and other assets.....	-	-	-	148	148
Total current assets.....	<u>377</u>	<u>37,851</u>	<u>1,265</u>	<u>6,914</u>	<u>46,407</u>
<b>Noncurrent assets:</b>					
Capital leases receivable.....	-	212,958	-	-	212,958
<b>Capital assets:</b>					
Facilities and equipment, net of depreciation.....	1,540	-	192	2,423	4,155
Deferred charges and other assets.....	-	2,400	-	3	2,403
Total noncurrent assets.....	<u>1,540</u>	<u>215,358</u>	<u>192</u>	<u>2,426</u>	<u>219,516</u>
Total assets.....	<u>\$ 1,917</u>	<u>\$ 253,209</u>	<u>\$ 1,457</u>	<u>\$ 9,340</u>	<u>\$ 265,923</u>
<b>Liabilities</b>					
<b>Current liabilities:</b>					
Accounts payable.....	\$ 807	\$ 904	\$ 529	\$ 4,997	\$ 7,237
Accrued payroll.....	309	-	64	1,012	1,385
Accrued vacation and sick leave pay.....	412	-	-	1,416	1,828
Accrued workers' compensation.....	-	-	-	241	241
Bonds, loans, capital leases, and other payables.....	-	17,780	-	530	18,310
Accrued interest payable.....	-	1,082	-	-	1,082
Due to other funds.....	313	1,374	-	73	1,760
Deferred credits and other liabilities.....	-	19,111	21	599	19,731
Total current liabilities.....	<u>1,841</u>	<u>40,251</u>	<u>614</u>	<u>8,868</u>	<u>51,574</u>
<b>Noncurrent liabilities:</b>					
Accrued vacation and sick leave pay.....	345	-	-	1,549	1,894
Accrued workers' compensation.....	-	-	-	910	910
Bonds, loans, capital leases, and other payables.....	-	212,958	-	64	213,022
Total noncurrent liabilities.....	<u>345</u>	<u>212,958</u>	<u>-</u>	<u>2,523</u>	<u>215,826</u>
Total liabilities.....	<u>2,186</u>	<u>253,209</u>	<u>614</u>	<u>11,391</u>	<u>267,400</u>
<b>Net Assets</b>					
Invested in capital assets, net of related debt.....	1,540	-	192	1,829	3,561
Unrestricted (deficit).....	<u>(1,809)</u>	<u>-</u>	<u>651</u>	<u>(3,880)</u>	<u>(5,038)</u>
Total net assets (deficit).....	<u>\$ (269)</u>	<u>\$ -</u>	<u>\$ 843</u>	<u>\$ (2,051)</u>	<u>\$ (1,477)</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Statement of Revenues, Expenses**  
**and Changes in Fund Net Assets**  
**Internal Service Funds**  
**Year ended June 30, 2005**  
**(In Thousands)**

	<u>Central Shops Fund</u>	<u>Finance Corporation</u>	<u>Reproduction Fund</u>	<u>Telecom- munications &amp; Information Fund</u>	<u>Total</u>
Operating revenues:					
Charges for services.....	\$ 18,781	\$ -	\$ 6,408	\$ 66,961	\$ 92,150
Total operating revenues.....	<u>18,781</u>	<u>-</u>	<u>6,408</u>	<u>66,961</u>	<u>92,150</u>
Operating expenses:					
Personal services.....	8,799	-	1,706	29,698	40,203
Contractual services.....	1,900	-	3,526	23,435	28,861
Materials and supplies.....	6,031	-	382	8,008	14,421
Depreciation and amortization.....	151	156	62	750	1,119
General and administrative.....	75	-	11	364	450
Services provided by other departments.....	1,257	-	314	2,517	4,088
Other.....	6	-	161	2,112	2,279
Total operating expenses.....	<u>18,219</u>	<u>156</u>	<u>6,162</u>	<u>66,884</u>	<u>91,421</u>
Operating income (loss).....	<u>562</u>	<u>(156)</u>	<u>246</u>	<u>77</u>	<u>729</u>
Nonoperating revenues (expenses):					
Interest and investment income.....	-	6,468	-	-	6,468
Interest expense.....	(74)	(6,312)	(12)	(125)	(6,523)
Other, net.....	-	-	-	8	8
Total nonoperating revenues (expenses)....	<u>(74)</u>	<u>156</u>	<u>(12)</u>	<u>(117)</u>	<u>(47)</u>
Income (loss) before transfers.....	488	-	234	(40)	682
Transfers in.....	74	-	71	125	270
Change in net assets.....	562	-	305	85	952
Total net assets (deficit) - beginning.....	<u>(831)</u>	<u>-</u>	<u>538</u>	<u>(2,136)</u>	<u>(2,429)</u>
Total net assets (deficit) - ending.....	<u>\$ (269)</u>	<u>\$ -</u>	<u>\$ 843</u>	<u>\$ (2,051)</u>	<u>\$ (1,477)</u>

**CITY AND COUNTY OF SAN FRANCISCO**

**Combining Statement of Cash Flows  
Internal Service Funds**

**Year ended June 30, 2005**

**(In Thousands)**

	<b>Central Shops Fund</b>	<b>Finance Corporation</b>	<b>Reproduction Fund</b>	<b>Telecom- munications &amp; Information Fund</b>	<b>Total</b>
<b>Cash flows from operating activities:</b>					
Cash received from customers.....	\$ 18,781	\$ 15,060	\$ 6,429	\$ 67,694	\$ 107,964
Cash paid to employees for services.....	(8,641)	-	(1,693)	(29,775)	(40,109)
Cash paid to suppliers for goods and services.....	(9,233)	(3,796)	(4,189)	(35,246)	(52,464)
Net cash provided by operating activities.....	<u>907</u>	<u>11,264</u>	<u>547</u>	<u>2,673</u>	<u>15,391</u>
<b>Cash flows from noncapital financing activities:</b>					
Transfers in.....	74	-	71	125	270
Net cash provided by noncapital financing activities.....	<u>74</u>	<u>-</u>	<u>71</u>	<u>125</u>	<u>270</u>
<b>Cash flows from capital financing activities:</b>					
Acquisition of capital assets.....	(1,221)	-	(51)	(578)	(1,850)
Retirement of capital lease obligation.....	-	(15,060)	-	(850)	(15,910)
Bond issue costs paid.....	-	(74)	-	-	(74)
Interest paid on long term debt.....	-	(6,216)	-	-	(6,216)
Net cash provided by capital financing activities.....	<u>(1,221)</u>	<u>(21,350)</u>	<u>(51)</u>	<u>(1,428)</u>	<u>(24,050)</u>
<b>Cash flows from investing activities:</b>					
Interest income received.....	-	423	-	-	423
Other investing activities.....	(74)	-	(12)	(125)	(211)
Net cash provided by (provided by) investing activities...	<u>(74)</u>	<u>423</u>	<u>(12)</u>	<u>(125)</u>	<u>212</u>
Increase (decrease) in cash and cash equivalents.....	(314)	(9,663)	555	1,245	(8,177)
Cash and cash equivalents - beginning of year.....	691	25,988	710	5,041	32,430
Cash and cash equivalents - end of year.....	<u>\$ 377</u>	<u>\$ 16,325</u>	<u>\$ 1,265</u>	<u>\$ 6,286</u>	<u>\$ 24,253</u>
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>					
Operating income (loss).....	\$ 562	\$ (156)	\$ 246	\$ 77	\$ 729
<b>Adjustments for non-cash activities:</b>					
Depreciation and amortization.....	151	156	62	750	1,119
Other.....	-	-	-	8	8
<b>Changes in assets/liabilities:</b>					
Receivables, net.....	-	15,060	-	127	15,187
Deferred charges & other assets.....	-	-	-	(26)	(26)
Accounts payable.....	36	-	205	1,143	1,384
Accrued payroll.....	70	-	13	37	120
Accrued vacation & sick leave pay.....	88	-	-	(49)	39
Accrued workers' compensation.....	-	-	-	(65)	(65)
Deferred credits and other liabilities.....	-	(3,796)	21	671	(3,104)
Total adjustments.....	<u>345</u>	<u>11,420</u>	<u>301</u>	<u>2,596</u>	<u>14,662</u>
Net cash provided by operating activities.....	<u>\$ 907</u>	<u>\$ 11,264</u>	<u>\$ 547</u>	<u>\$ 2,673</u>	<u>\$ 15,391</u>
<b>Reconciliation of cash and cash equivalents to the combining statement of net assets:</b>					
Deposits and investments with City Treasury.....	\$ 377	\$ 268	\$ 1,265	\$ 6,286	\$ 8,196
Restricted deposits and investments outside City Treasury.....	-	16,057	-	-	16,057
Cash and cash equivalents at end of year on combining statement of cash flows.....	<u>\$ 377</u>	<u>\$ 16,325</u>	<u>\$ 1,265</u>	<u>\$ 6,286</u>	<u>\$ 24,253</u>

# CITY AND COUNTY OF SAN FRANCISCO

## FIDUCIARY FUNDS

Fiduciary Funds include all Trust and Agency Funds which account for assets held by the City as a trustee or as an agent for individuals or other governmental units.

### Trust Funds

*Employees' Retirement System* -- Accounts for the contributions from employees, City contributions and the earnings and profits from investments of monies. Disbursements are made for retirements, withdrawal, disability, and death benefits of the employees as well as administrative expenses.

*Health Service System* -- Accounts for the contributions from active and retired employees, and surviving spouses, City contributions and the earnings and profits from investment of monies. Disbursements are made for medical expenses and to various health plans of the beneficiaries.

### Agency Funds

Agency Funds are custodial in nature and do not involve measurement of results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time.

*Assistance Program Fund* -- Accounts for collections and advances received as an agent under various human welfare and community health programs. Monies are disbursed in accordance with legal requirements and program regulations.

*Deposits Fund* -- Accounts for all deposits under the control of the City departments. Dispositions of the deposits are governed by the terms of the statutes and ordinances establishing the deposit requirement.

*Payroll Deduction Fund* -- Accounts for monies held for payroll charges including federal, state and other payroll related deductions.

*State Revenue Collection Fund* -- Accounts for various fees, fines and penalties collected by City departments for the State of California which are passed through to the State.

*Tax Collection Fund* -- Accounts for monies received for current and delinquent taxes which must be held pending authority for distribution. Included are prepaid taxes, disputed taxes, duplicate payment of taxes, etc. This fund also accounts for monies deposited by third parties pending settlement of litigation and claims. Upon final settlement, monies are disbursed as directed by the courts or by parties to the dispute.

*Transit Fund* -- Accounts for the quarter of one percent sales tax collected by the State Board of Equalization and deposited with the County of origin for local transportation support. The Metropolitan Transportation Commission, the regional agency responsible for administration of these monies, directs their use and distribution.

*Other Agency Funds* -- Accounts for monies held as agent for a variety of purposes.

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Statement of Fiduciary Net Assets**  
**Fiduciary Funds**  
**Pension and Other Employee Benefit Trust Funds**

**June 30, 2005**

**(In Thousands)**

	<u>Pension Trust Fund</u>	<u>Other Employee Benefit Trust Fund</u>	
	<u>Employees' Retirement System</u>	<u>Health Service System</u>	<u>Total</u>
<b>ASSETS</b>			
Deposits and investments with City Treasury.....	\$ -	\$ 76,672	\$ 76,672
Deposits and investments outside City Treasury.....	13,230,007	-	13,230,007
Receivables:			
Payroll contribution.....	2,736	11,039	13,775
Interest and other.....	95,661	193	95,854
Invested securities lending collateral.....	1,600,111	-	1,600,111
Deferred charges and other assets.....	-	78	78
Total assets.....	<u>14,928,515</u>	<u>87,982</u>	<u>15,016,497</u>
<b>Liabilities</b>			
Accounts payable.....	9,556	2,486	12,042
Estimated claims payable.....	-	10,067	10,067
Obligations under fixed coupon dollar reverse repurchase agreements	85,000	-	85,000
Payable to brokers.....	98,585	-	98,585
Securities lending collateral.....	1,600,111	-	1,600,111
Deferred credits and other liabilities.....	-	28,704	28,704
Total liabilities.....	<u>1,793,252</u>	<u>41,257</u>	<u>1,834,509</u>
<b>Net Assets</b>			
Held in trust for pension benefits and other purposes.....	<u>\$ 13,135,263</u>	<u>\$ 46,725</u>	<u>\$ 13,181,988</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Statement of Changes in Fiduciary Net Assets**  
**Fiduciary Funds**  
**Pension and Other Employee Benefit Trust Funds**  
**Year ended June 30, 2005**  
**(In Thousands)**

	<b>Pension Trust Fund</b>	<b>Other Employee Benefit Trust Fund</b>	<b>Total</b>
	<b>Employees' Retirement System</b>	<b>Health Service System</b>	
<b>Additions:</b>			
Employees' contributions.....	\$ 164,365	\$ 62,157	\$ 226,522
Employer contributions.....	83,664	382,167	465,831
<b>Total contributions.....</b>	<b>248,029</b>	<b>444,324</b>	<b>692,353</b>
<b>Investment income:</b>			
Interest.....	188,854	1,072	189,926
Dividends.....	121,030	-	121,030
Net increase/(decrease) in fair value of investments.....	1,245,926	(34)	1,245,892
Securities lending income.....	34,183	-	34,183
Fixed coupon dollar reverse repurchase agreement income.....	4,923	-	4,923
<b>Total investment income.....</b>	<b>1,594,916</b>	<b>1,038</b>	<b>1,595,954</b>
<b>Less investment expenses:</b>			
Securities lending borrower rebates and expenses.....	(27,135)	-	(27,135)
Fixed coupon dollar reverse repurchase finance charges and expenses	(4,556)	-	(4,556)
Other expenses.....	(28,228)	-	(28,228)
<b>Total investment expenses.....</b>	<b>(59,919)</b>	<b>-</b>	<b>(59,919)</b>
<b>Total additions, net.....</b>	<b>1,783,026</b>	<b>445,362</b>	<b>2,228,388</b>
<b>Deductions:</b>			
Benefit payments.....	535,963	440,013	975,976
Refunds of contributions.....	8,565	-	8,565
Administrative expenses.....	10,593	-	10,593
<b>Total deductions.....</b>	<b>555,121</b>	<b>440,013</b>	<b>995,134</b>
<b>Change in net assets.....</b>	<b>1,227,905</b>	<b>5,349</b>	<b>1,233,254</b>
Net assets at beginning of year.....	11,907,358	41,376	11,948,734
Net assets at end of year.....	<b>\$ 13,135,263</b>	<b>\$ 46,725</b>	<b>\$13,181,988</b>

**CITY AND COUNTY OF SAN FRANCISCO**

**FIDUCIARY FUNDS**

**Combining Statement of Changes in Assets and Liabilities - Agency Funds**

**Year ended June 30, 2005**

**(In Thousands)**

	<u>Balance</u> <u>July 1,</u> <u>2004</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30,</u> <u>2005</u>
<b>Assistance Program Fund</b>				
<b>ASSETS</b>				
Deposits and investments with City Treasury.....	\$ 1,614	\$ 42,034	\$ 42,184	\$ 1,464
Receivables:				
Interest and other.....	68	65	68	65
Total assets.....	<u>\$ 1,682</u>	<u>\$ 42,099</u>	<u>\$ 42,252</u>	<u>\$ 1,529</u>
<b>LIABILITIES</b>				
Accounts payable.....	\$ 993	\$ 7,663	\$ 7,698	\$ 958
Agency obligations.....	689	40,235	40,353	571
Total liabilities.....	<u>\$ 1,682</u>	<u>\$ 47,898</u>	<u>\$ 48,051</u>	<u>\$ 1,529</u>
 <b>Deposits Fund</b>				
<b>ASSETS</b>				
Deposits and investments with City Treasury.....	\$ 26,232	\$ 27,657	\$ 24,684	\$ 29,205
Receivables:				
Interest and other.....	-	1	1	-
Deferred charges and other assets.....	25,658	-	-	25,658
Total assets.....	<u>\$ 51,890</u>	<u>\$ 27,658</u>	<u>\$ 24,685</u>	<u>\$ 54,863</u>
<b>LIABILITIES</b>				
Accounts payable.....	\$ 511	\$ 11,073	\$ 10,588	\$ 996
Agency obligations.....	51,379	27,649	25,161	53,867
Total liabilities.....	<u>\$ 51,890</u>	<u>\$ 38,722</u>	<u>\$ 35,749</u>	<u>\$ 54,863</u>
 <b>Payroll Deduction Fund</b>				
<b>ASSETS</b>				
Deposits and investments with City Treasury.....	\$ 9,876	\$ 372	\$ -	\$ 10,248
Receivables:				
Payroll Contribution.....	25,461	4,464	-	29,925
Total assets.....	<u>\$ 35,337</u>	<u>\$ 4,836</u>	<u>\$ -</u>	<u>\$ 40,173</u>
<b>LIABILITIES</b>				
Accounts payable.....	\$ 29,757	\$ 4,011	\$ -	\$ 33,768
Agency obligations.....	5,580	1,941	1,116	6,405
Total liabilities.....	<u>\$ 35,337</u>	<u>\$ 5,952</u>	<u>\$ 1,116</u>	<u>\$ 40,173</u>

*(Continued)*

**CITY AND COUNTY OF SAN FRANCISCO**

**FIDUCIARY FUNDS**

**Combining Statement of Changes in Assets and Liabilities -  
Agency Funds (Continued)**

**Year ended June 30, 2005**

**(In Thousands)**

	<b>Balance July 1, 2004</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance June 30, 2005</b>
<b>State Revenue Collection Fund</b>				
<b>ASSETS</b>				
Deposits and investments with City Treasury.....	\$ 504	\$ 2,315	\$ 2,138	\$ 681
Total assets.....	<u>\$ 504</u>	<u>\$ 2,315</u>	<u>\$ 2,138</u>	<u>\$ 681</u>
<b>LIABILITIES</b>				
Accounts payable.....	\$ 179	\$ 2,168	\$ 2,029	\$ 318
Agency obligations.....	325	2,220	2,182	363
Total liabilities.....	<u>\$ 504</u>	<u>\$ 4,388</u>	<u>\$ 4,211</u>	<u>\$ 681</u>
<b>Tax Collection Fund</b>				
<b>ASSETS</b>				
Deposits and investments with City Treasury.....	\$ 46,328	\$ 1,946,907	\$ 1,939,940	\$ 53,295
Receivables:				
Interest and other.....	89,385	98,781	89,044	99,122
Total assets.....	<u>\$ 135,713</u>	<u>\$ 2,045,688</u>	<u>\$ 2,028,984</u>	<u>\$ 152,417</u>
<b>LIABILITIES</b>				
Accounts payable.....	\$ 925	\$ 49,373	\$ 49,528	\$ 770
Agency obligations.....	134,788	1,459,729	1,442,870	151,647
Total liabilities.....	<u>\$ 135,713</u>	<u>\$ 1,509,102</u>	<u>\$ 1,492,398</u>	<u>\$ 152,417</u>
<b>Transit Fund</b>				
<b>ASSETS</b>				
Deposits and investments with City Treasury.....	\$ 2,653	\$ 43,362	\$ 40,464	\$ 5,551
Receivables:				
Interest and other.....	5	86	78	13
Total assets.....	<u>\$ 2,658</u>	<u>\$ 43,448</u>	<u>\$ 40,542</u>	<u>\$ 5,564</u>
<b>LIABILITIES</b>				
Accounts payable.....	\$ 755	\$ 7,447	\$ 7,436	\$ 766
Agency obligations.....	1,903	34,542	31,647	4,798
Total liabilities.....	<u>\$ 2,658</u>	<u>\$ 41,989</u>	<u>\$ 39,083</u>	<u>\$ 5,564</u>

*(Continued)*

**CITY AND COUNTY OF SAN FRANCISCO**

**FIDUCIARY FUNDS**

**Combining Statement of Changes in Assets and Liabilities -  
Agency Funds (Continued)**

**Year ended June 30, 2005**

**(In Thousands)**

	<u>Balance July 1, 2004</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2005</u>
<b>Other Agency Funds</b>				
<b>ASSETS</b>				
Deposits and investments with City Treasury.....	\$ 12,100	\$ 95,594	\$ 97,672	\$ 10,022
Receivables:				
Interest and other.....	826	249	921	154
Total assets.....	<u>\$ 12,926</u>	<u>\$ 95,843</u>	<u>\$ 98,593</u>	<u>\$ 10,176</u>
<b>LIABILITIES</b>				
Accounts payable.....	\$ 10,104	\$ 90,497	\$ 93,659	\$ 6,942
Agency obligations.....	2,822	82,907	82,495	3,234
Total liabilities.....	<u>\$ 12,926</u>	<u>\$ 173,404</u>	<u>\$ 176,154</u>	<u>\$ 10,176</u>
<b>Total Agency Funds</b>				
<b>ASSETS</b>				
Deposits and investments with City Treasury.....	\$ 99,307	\$ 2,158,241	\$ 2,147,082	\$ 110,466
Receivables:				
Payroll contribution.....	25,461	4,464	-	29,925
Interest and other.....	90,284	99,182	90,112	99,354
Deferred charges and other assets.....	25,658	-	-	25,658
Total assets.....	<u>\$ 240,710</u>	<u>\$ 2,261,887</u>	<u>\$ 2,237,194</u>	<u>\$ 265,403</u>
<b>LIABILITIES</b>				
Accounts payable.....	\$ 43,224	\$ 172,232	\$ 170,938	\$ 44,518
Agency obligations.....	197,486	1,649,223	1,625,824	220,885
Total liabilities.....	<u>\$ 240,710</u>	<u>\$ 1,821,455</u>	<u>\$ 1,796,762</u>	<u>\$ 265,403</u>