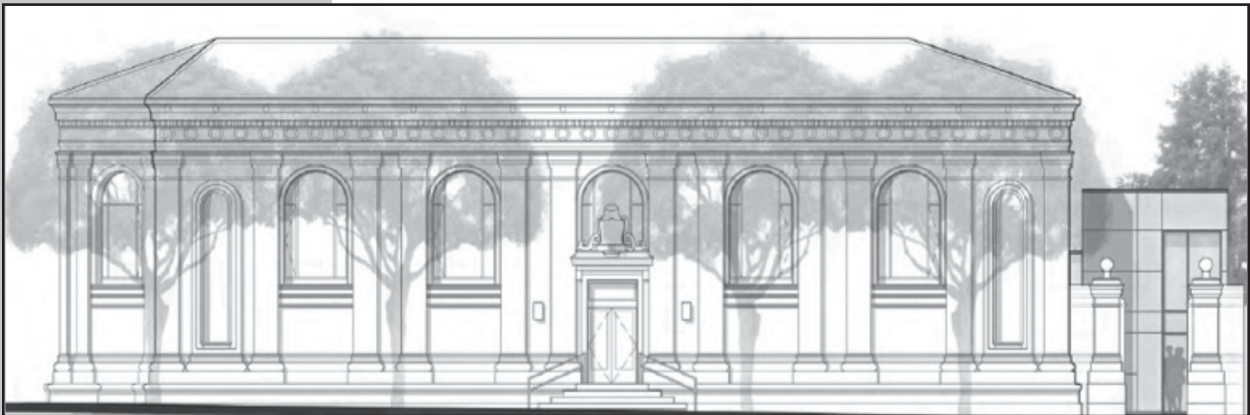


# Combining Financial Statements and Schedules



**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.

*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.

**CITY AND COUNTY OF SAN FRANCISCO**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SPECIAL REVENUE FUNDS (Continued)**

*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.

*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.

**CITY AND COUNTY OF SAN FRANCISCO**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**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.

*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.

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Balance Sheet – Nonmajor Governmental Funds**  
June 30, 2009  
(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.....	\$ 430,469	\$ 43,056	\$ 221,404	\$ 8,135	\$ 703,064
Deposits and investments outside City Treasury.....	11,082	34,560	162,993	49	208,684
Receivables:					
Property taxes and penalties.....	5,059	6,305	-	-	11,364
Other local taxes.....	11,464	-	-	-	11,464
Federal and state grants and subventions.....	88,904	-	16,428	-	105,332
Charges for services.....	10,995	-	30	-	11,025
Interest and other.....	4,781	340	719	20	5,860
Due from other funds.....	1,168	-	3,006	-	4,174
Due from component unit.....	3,560	-	958	-	4,518
Loans receivable (net of allowance for uncollectibles).....	69,413	-	-	-	69,413
Deferred charges and other assets.....	3,700	-	39	-	3,739
Total assets.....	<u>\$ 640,595</u>	<u>\$ 84,261</u>	<u>\$ 405,577</u>	<u>\$ 8,204</u>	<u>\$ 1,138,637</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable.....	\$ 67,612	\$ -	\$ 18,179	\$ 53	\$ 85,844
Accrued payroll.....	14,878	-	1,382	19	16,279
Deferred tax, grant and subvention revenues.....	33,084	5,153	2,892	50	41,179
Due to other funds.....	10,410	-	33,447	-	43,857
Deferred credits and other liabilities.....	89,514	3,524	24,772	331	118,141
Bonds, loans, capital leases and other payables.....	150,000	-	-	-	150,000
Total liabilities.....	<u>365,498</u>	<u>8,677</u>	<u>80,672</u>	<u>453</u>	<u>455,300</u>
Fund balances:					
Reserved for assets not available for appropriation.....	18,519	-	1,213	49	19,781
Reserved for debt service.....	302	75,584	-	-	75,886
Reserved for encumbrances.....	108,850	-	58,230	89	167,169
Reserved for appropriation carryforward.....	205,649	-	291,615	3,742	501,006
Reserved for subsequent years' budgets.....	11,245	-	-	-	11,245
Unreserved (deficit).....	(69,468)	-	(26,153)	3,871	(91,750)
Total fund balances.....	<u>275,097</u>	<u>75,584</u>	<u>324,905</u>	<u>7,751</u>	<u>683,337</u>
Total liabilities and fund balances.....	<u>\$ 640,595</u>	<u>\$ 84,261</u>	<u>\$ 405,577</u>	<u>\$ 8,204</u>	<u>\$ 1,138,637</u>

**CITY AND COUNTY OF SAN FRANCISCO**

**Combining Statement of Revenues, Expenditures, and Changes  
in Fund Balances – Nonmajor Governmental Funds**

Year ended June 30, 2009

(In Thousands)

	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Projects Funds</u>	<u>Permanent Fund Bequest Fund</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues:					
Property taxes.....	\$ 114,678	\$ 158,179	\$ -	\$ -	\$ 272,857
Business taxes.....	1,340	-	-	-	1,340
Sales and use tax.....	71,132	-	-	-	71,132
Hotel room tax.....	52,746	-	-	-	52,746
Licenses, permits and franchises.....	7,403	-	-	-	7,403
Fines, forfeitures and penalties.....	4,076	-	-	-	4,076
Interest and investment income.....	16,125	2,802	5,236	191	24,354
Rents and concessions.....	51,285	819	693	1,332	54,129
Intergovernmental:					
Federal.....	176,421	-	9,029	-	185,450
State.....	86,100	706	21,054	-	107,860
Other.....	2,191	-	12,676	-	14,867
Charges for services.....	147,964	-	306	-	148,270
Other.....	18,794	-	310	15	19,119
Total revenues.....	<u>750,255</u>	<u>162,506</u>	<u>49,304</u>	<u>1,538</u>	<u>963,603</u>
Expenditures:					
Current:					
Public protection.....	109,924	-	-	-	109,924
Public works, transportation and commerce.....	186,315	-	-	34	186,349
Human welfare and neighborhood development.....	256,470	-	-	104	256,574
Community health.....	91,190	-	-	-	91,190
Culture and recreation.....	215,697	-	-	330	216,027
General administration and finance.....	20,571	-	-	-	20,571
General City responsibilities.....	254	-	-	-	254
Debt service:					
Principal retirement.....	-	125,563	-	-	125,563
Interest and fiscal charges.....	1,925	72,368	100	-	74,393
Bond issuance costs.....	-	876	3,870	-	4,746
Capital outlay.....	-	-	152,473	-	152,473
Total expenditures.....	<u>882,346</u>	<u>198,807</u>	<u>156,443</u>	<u>468</u>	<u>1,238,064</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(132,091)</u>	<u>(36,301)</u>	<u>(107,139)</u>	<u>1,070</u>	<u>(274,461)</u>
Other financing sources (uses):					
Transfers in.....	139,188	64,095	13,215	-	216,498
Transfers out.....	(63,975)	-	(131,054)	(239)	(195,268)
Issuance of bonds and loans					
Face value of bonds issued.....	1,300	118,130	337,505	-	456,935
Premium on issuance of bonds.....	-	2,714	10,161	-	12,875
Payment to refunded bond escrow agent .....	-	(120,000)	-	-	(120,000)
Other financing sources-capital leases.....	257	-	20,467	-	20,724
Total other financing sources (uses).....	<u>76,770</u>	<u>64,939</u>	<u>250,294</u>	<u>(239)</u>	<u>391,764</u>
Net change in fund balances.....	<u>(55,321)</u>	<u>28,638</u>	<u>143,155</u>	<u>831</u>	<u>117,303</u>
Fund balances at beginning of year.....	<u>330,418</u>	<u>46,946</u>	<u>181,750</u>	<u>6,920</u>	<u>566,034</u>
Fund balances at end of year.....	<u>\$ 275,097</u>	<u>\$ 75,584</u>	<u>\$ 324,905</u>	<u>\$ 7,751</u>	<u>\$ 683,337</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds – Special Revenue Funds**  
June 30, 2009  
(In Thousands)

	Building Inspection Fund	Children and Families Fund	Community/ Neighborhood Development Fund	Community Health Services Fund	Convention Facilities Fund	Court's Fund	Culture and Recreation Fund	Environmental Protection Fund
<b>ASSETS</b>								
Deposits and investments with City Treasury.....	\$20,925	\$58,078	\$ 63,854	\$ 17,576	\$ 8,882	\$ 202	\$ 9,343	\$ -
Deposits and investments outside City								
Treasury.....	-	-	2,476	-	-	-	37	-
Receivables:								
Property taxes and penalties.....	-	1,897	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Federal and state grants and subventions.....	-	3,668	19,127	23,464	-	-	-	1,977
Charges for services.....	214	4	3	-	1,376	267	83	-
Interest and other.....	42	163	672	46	-	5	16	-
Due from other funds.....	-	-	-	-	-	1,000	-	130
Due from component unit.....	-	-	1,208	-	-	-	-	81
Loans receivable (net of allowance for uncollectibles).....	345	-	69,068	-	-	-	-	-
Deferred charges and other assets.....	-	-	446	-	-	-	-	-
Total assets.....	<u>\$21,526</u>	<u>\$63,810</u>	<u>\$ 156,854</u>	<u>\$ 41,086</u>	<u>\$ 10,258</u>	<u>\$ 1,474</u>	<u>\$ 9,479</u>	<u>\$ 2,188</u>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities:								
Accounts payable.....	\$ 1,659	\$13,417	\$ 4,737	\$ 13,684	\$ 1,817	\$ 1	\$ 775	\$ 490
Accrued payroll.....	1,199	730	607	1,399	31	-	163	66
Deferred tax, grant and subvention revenues.....	-	2,420	615	7,836	-	-	-	661
Due to other funds.....	-	-	4,635	-	-	-	-	1,219
Deferred credits and other liabilities.....	4,709	970	53,918	782	2,996	-	2	-
Bonds, loans, capital leases and other payables....	-	-	-	-	-	-	-	-
Total liabilities.....	<u>7,567</u>	<u>17,537</u>	<u>64,512</u>	<u>23,701</u>	<u>4,844</u>	<u>1</u>	<u>940</u>	<u>2,436</u>
Fund balances:								
Reserved for assets not available for appropriation.....	-	-	17,633	-	-	-	-	-
Reserved for debt service.....	-	-	-	-	-	-	-	-
Reserved for encumbrances.....	1,083	8,324	18,472	9,265	2,699	14	1,486	619
Reserved for appropriation carryforward.....	6,476	22,950	62,503	20,277	3,061	292	3,305	76
Reserved for subsequent years' budgets.....	-	11,241	-	-	-	-	4	-
Unreserved (deficit).....	6,400	3,758	(6,266)	(12,157)	(346)	1,167	3,744	(943)
Total fund balances.....	<u>13,959</u>	<u>46,273</u>	<u>92,342</u>	<u>17,385</u>	<u>5,414</u>	<u>1,473</u>	<u>8,539</u>	<u>(248)</u>
Total liabilities and fund balances.....	<u>\$21,526</u>	<u>\$63,810</u>	<u>\$ 156,854</u>	<u>\$ 41,086</u>	<u>\$ 10,258</u>	<u>\$ 1,474</u>	<u>\$ 9,479</u>	<u>\$ 2,188</u>

**CITY AND COUNTY OF SAN FRANCISCO**

**Combining Balance Sheet**  
**Nonmajor Governmental Funds – Special Revenue Funds (continued)**  
 June 30, 2009  
 (In Thousands)

	<b>Gasoline Tax Fund</b>	<b>General Services Fund</b>	<b>Gift Fund</b>	<b>Golf Fund</b>	<b>Human Welfare Fund</b>	<b>Open Space and Park Fund</b>	<b>Public Library Fund</b>
<b>ASSETS</b>							
Deposits and investments with City Treasury.....	\$ 6,414	\$ 5,545	\$ 7,987	\$ 1,302	\$ 821	\$ 27,768	\$31,273
Deposits and investments outside City							
Treasury.....	-	-	469	1	-	-	-
Receivables:							
Property taxes and penalties.....	-	-	-	-	-	1,581	1,581
Other local taxes.....	-	-	-	-	-	-	-
Federal and state grants and subventions.....	4,105	-	28	-	4,087	-	-
Charges for services.....	252	1,790	3	427	-	-	-
Interest and other.....	17	785	3	2	5	67	57
Due from other funds.....	-	-	-	-	-	-	-
Due from component unit.....	-	-	-	-	-	-	-
Loans receivable (net of allowance for uncollectibles).....	-	-	-	-	-	-	-
Deferred charges and other assets.....	-	-	-	-	-	-	-
Total assets.....	<u>\$10,788</u>	<u>\$ 8,120</u>	<u>\$ 8,490</u>	<u>\$ 1,732</u>	<u>\$ 4,913</u>	<u>\$ 29,416</u>	<u>\$32,911</u>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts payable.....	\$ 623	\$ 1,125	\$ 196	\$ 311	\$ 1,634	\$ 219	\$ 3,071
Accrued payroll.....	699	370	18	220	16	977	2,763
Deferred tax, grant and subvention revenues.....	-	50	346	-	1,859	1,304	1,304
Due to other funds.....	-	-	-	-	-	-	-
Deferred credits and other liabilities.....	8,611	125	-	114	-	812	812
Bonds, loans, capital leases and other payables.....	-	-	-	-	-	-	-
Total liabilities.....	<u>9,933</u>	<u>1,670</u>	<u>560</u>	<u>645</u>	<u>3,509</u>	<u>3,312</u>	<u>7,950</u>
Fund balances:							
Reserved for assets not available for appropriation.....	-	-	469	-	-	-	-
Reserved for debt service.....	-	-	-	-	-	-	-
Reserved for encumbrances.....	2,108	572	289	340	6,283	742	3,172
Reserved for appropriation carryforward.....	7,341	5,582	6,344	1,311	2,489	21,329	7,774
Reserved for subsequent years' budgets.....	-	-	-	-	-	-	-
Unreserved (deficit).....	<u>(8,594)</u>	<u>296</u>	<u>828</u>	<u>(564)</u>	<u>(7,368)</u>	<u>4,033</u>	<u>14,015</u>
Total fund balances.....	<u>855</u>	<u>6,450</u>	<u>7,930</u>	<u>1,087</u>	<u>1,404</u>	<u>26,104</u>	<u>24,961</u>
Total liabilities and fund balances.....	<u>\$10,788</u>	<u>\$ 8,120</u>	<u>\$ 8,490</u>	<u>\$ 1,732</u>	<u>\$ 4,913</u>	<u>\$ 29,416</u>	<u>\$32,911</u>



**CITY AND COUNTY OF SAN FRANCISCO**

**Combining Balance Sheet  
Nonmajor Governmental Funds – Special Revenue Funds (continued)**  
June 30, 2009  
(In Thousands)

	<b>Public Protection Fund</b>	<b>Public Works, Transportation and Commerce Fund</b>	<b>Real Property Fund</b>	<b>San Francisco County Transportation Authority Fund</b>	<b>Senior Citizens' Program Fund</b>	<b>War Memorial Fund</b>	<b>Total</b>
<b>ASSETS</b>							
Deposits and investments with City Treasury.....	\$ 6,140	\$ 21,728	\$ 8,685	\$ 121,817	\$ -	\$ 12,129	\$ 430,469
Deposits and investments outside City							
Treasury.....	-	-	419	7,680	-	-	11,082
Receivables:							
Property taxes and penalties.....	-	-	-	-	-	-	5,059
Other local taxes.....	-	-	-	11,464	-	-	11,464
Federal and state grants and subventions.....	20,072	164	-	11,301	911	-	88,904
Charges for services.....	2,718	3,857	1	-	-	-	10,995
Interest and other.....	323	-	-	2,578	-	-	4,781
Due from other funds.....	-	22	16	-	-	-	1,168
Due from component unit.....	-	-	-	2,271	-	-	3,560
Loans receivable (net of allowance for uncollectibles).....	-	-	-	-	-	-	69,413
Deferred charges and other assets.....	-	3,237	-	17	-	-	3,700
Total assets.....	<u>\$29,253</u>	<u>\$ 29,008</u>	<u>\$ 9,121</u>	<u>\$157,128</u>	<u>\$ 911</u>	<u>\$ 12,129</u>	<u>\$ 640,595</u>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts payable.....	\$ 6,999	\$ 1,026	\$ 827	\$ 14,507	\$ 246	\$ 248	\$ 67,612
Accrued payroll.....	2,224	2,578	172	203	-	443	14,878
Deferred tax, grant and subvention revenues.....	13,561	-	-	2,218	910	-	33,084
Due to other funds.....	-	873	-	3,024	659	-	10,410
Deferred credits and other liabilities.....	-	5,125	-	10,512	-	26	89,514
Bonds, loans, capital leases and other payables.....	-	-	-	150,000	-	-	150,000
Total liabilities.....	<u>22,784</u>	<u>9,602</u>	<u>999</u>	<u>180,464</u>	<u>1,815</u>	<u>717</u>	<u>365,498</u>
Fund balances:							
Reserved for assets not available for appropriation.....	-	-	417	-	-	-	18,519
Reserved for debt service.....	-	-	-	302	-	-	302
Reserved for encumbrances.....	38,612	6,210	1,960	6,481	-	119	108,850
Reserved for appropriation carryforward.....	8,580	9,584	5,671	1,811	-	8,893	205,649
Reserved for subsequent years' budgets.....	-	-	-	-	-	-	11,245
Unreserved (deficit).....	(40,723)	3,612	74	(31,930)	(904)	2,400	(69,468)
Total fund balances.....	<u>6,469</u>	<u>19,406</u>	<u>8,122</u>	<u>(23,336)</u>	<u>(904)</u>	<u>11,412</u>	<u>275,097</u>
Total liabilities and fund balances.....	<u>\$29,253</u>	<u>\$ 29,008</u>	<u>\$ 9,121</u>	<u>\$157,128</u>	<u>\$ 911</u>	<u>\$ 12,129</u>	<u>\$ 640,595</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Nonmajor Governmental Funds – Special Revenue Funds**  
Year ended June 30, 2009  
(In Thousands)

	Building Inspection Fund	Children and Families Fund	Community/ Neighborhood Development Fund	Community Health Services Fund	Convention Facilities Fund	Court's Fund	Culture and Recreation Fund	Environmental Protection Fund
Revenues:								
Property taxes.....	\$ -	\$ 43,004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	1,340	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	42,626	-	-	-
Licenses, permits and franchises.....	3,568	-	-	-	-	-	205	-
Fines, forfeitures and penalties.....	-	-	-	2,207	-	41	-	-
Interest and investment income.....	582	1,680	5,893	287	460	59	203	-
Rents and concessions.....	-	-	-	-	18,462	-	278	-
Intergovernmental:								
Federal.....	-	10,137	45,518	65,966	-	-	-	120
State.....	-	14,810	344	33,662	-	-	-	-
Other.....	-	-	3	29	-	-	-	104
Charges for services.....	37,358	-	6,929	2,855	3,789	3,727	8,227	-
Other.....	-	-	3,362	613	94	-	722	7,204
Total revenues.....	<u>41,508</u>	<u>69,631</u>	<u>63,389</u>	<u>105,619</u>	<u>65,431</u>	<u>3,827</u>	<u>9,635</u>	<u>7,428</u>
Expenditures:								
Current:								
Public protection.....	-	-	-	-	-	476	-	-
Public works, transportation and commerce.....	42,433	-	5,881	-	-	8	306	-
Human welfare and neighborhood development.....	-	121,362	93,841	-	3,313	-	-	6,966
Community health.....	-	-	-	90,868	-	-	-	-
Culture and recreation.....	-	-	25	-	68,412	-	9,036	-
General administration and finance.....	-	-	1,795	-	-	-	-	-
General City responsibilities.....	-	-	-	-	-	-	-	24
Debt service:								
Interest and fiscal charges.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>42,433</u>	<u>121,362</u>	<u>101,542</u>	<u>90,868</u>	<u>71,725</u>	<u>484</u>	<u>9,342</u>	<u>6,990</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(925)</u>	<u>(51,731)</u>	<u>(38,153)</u>	<u>14,751</u>	<u>(6,294)</u>	<u>3,343</u>	<u>293</u>	<u>438</u>
Other financing sources (uses):								
Transfers in.....	1,000	54,338	2,873	259	3,880	-	1,197	24
Transfers out.....	(2,591)	-	(8,475)	(5,359)	(3,546)	(4,187)	(1,409)	(387)
Issuance of bonds and loans								
Face value of bonds issued.....	-	-	1,300	-	-	-	-	-
Other financing sources-capital leases.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>(1,591)</u>	<u>54,338</u>	<u>(4,302)</u>	<u>(5,100)</u>	<u>334</u>	<u>(4,187)</u>	<u>(212)</u>	<u>(363)</u>
Net change in fund balances.....	<u>(2,516)</u>	<u>2,607</u>	<u>(42,455)</u>	<u>9,651</u>	<u>(5,960)</u>	<u>(844)</u>	<u>81</u>	<u>75</u>
Fund balances at beginning of year.....	<u>16,475</u>	<u>43,666</u>	<u>134,797</u>	<u>7,734</u>	<u>11,374</u>	<u>2,317</u>	<u>8,458</u>	<u>(323)</u>
Fund balances at end of year.....	<u>\$ 13,959</u>	<u>\$ 46,273</u>	<u>\$ 92,342</u>	<u>\$ 17,385</u>	<u>\$ 5,414</u>	<u>\$ 1,473</u>	<u>\$ 8,539</u>	<u>\$ (248)</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Nonmajor Governmental Funds – Special Revenue Funds** (continued)  
Year ended June 30, 2009  
(In Thousands)

	<b>Gasoline Tax Fund</b>	<b>General Services Fund</b>	<b>Gift Fund</b>	<b>Golf Fund</b>	<b>Human Welfare Fund</b>	<b>Open Space and Park Fund</b>	<b>Public Library Fund</b>
<b>Revenues:</b>							
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,837	\$ 35,837
Business taxes.....	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-
Licenses, permits and franchises.....	-	2,293	-	-	274	-	-
Fines, forfeitures and penalties.....	-	-	-	-	5	-	-
Interest and investment income.....	28	61	166	53	51	592	814
Rents and concessions.....	-	809	-	3,389	-	-	23
<b>Intergovernmental:</b>							
Federal.....	34	-	-	-	11,967	-	13
State.....	18,577	-	-	-	14	168	645
Other.....	-	-	-	-	-	-	-
Charges for services.....	356	1,475	33	7,608	171	-	817
Other.....	-	-	5,029	-	428	-	-
<b>Total revenues.....</b>	<b>18,995</b>	<b>4,638</b>	<b>5,228</b>	<b>11,050</b>	<b>12,910</b>	<b>36,597</b>	<b>38,149</b>
<b>Expenditures:</b>							
<b>Current:</b>							
Public protection.....	-	292	56	-	-	-	-
Public works, transportation and commerce.....	31,523	-	162	-	-	1,199	4,308
Human welfare and neighborhood development.....	-	-	143	-	18,069	-	-
Community health.....	-	-	237	-	-	-	-
Culture and recreation.....	-	886	1,208	11,142	-	36,453	76,469
General administration and finance.....	-	2,350	269	-	-	-	-
General City responsibilities.....	-	230	-	-	-	-	-
<b>Debt service:</b>							
Interest and fiscal charges.....	-	-	-	-	-	-	-
<b>Total expenditures.....</b>	<b>31,523</b>	<b>3,758</b>	<b>2,075</b>	<b>11,142</b>	<b>18,069</b>	<b>37,652</b>	<b>80,777</b>
Excess (deficiency) of revenues over (under) expenditures.....	(12,528)	880	3,153	(92)	(5,159)	(1,055)	(42,628)
<b>Other financing sources (uses):</b>							
Transfers in.....	11,987	230	15	-	3,040	584	42,140
Transfers out.....	-	(1,128)	(1,441)	(584)	-	(48)	(142)
Issuance of bonds and loans Face value of bonds issued.....	-	-	-	-	-	-	-
Other financing sources-capital leases.....	257	-	-	-	-	-	-
<b>Total other financing sources (uses).....</b>	<b>12,244</b>	<b>(898)</b>	<b>(1,426)</b>	<b>(584)</b>	<b>3,040</b>	<b>536</b>	<b>41,998</b>
Net change in fund balances.....	(284)	(18)	1,727	(676)	(2,119)	(519)	(630)
Fund balances at beginning of year.....	1,139	6,468	6,203	1,763	3,523	26,623	25,591
<b>Fund balances at end of year.....</b>	<b>\$ 855</b>	<b>\$ 6,450</b>	<b>\$ 7,930</b>	<b>\$ 1,087</b>	<b>\$ 1,404</b>	<b>\$ 26,104</b>	<b>\$ 24,961</b>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Nonmajor Governmental Funds – Special Revenue Funds** (continued)  
Year ended June 30, 2009  
(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.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,678
Business taxes.....	-	-	-	-	-	-	1,340
Sales and use tax.....	-	-	-	71,132	-	-	71,132
Hotel room tax.....	-	-	-	-	-	10,120	52,746
Licenses, permits and franchises.....	1,063	-	-	-	-	-	7,403
Fines, forfeitures and penalties.....	1,823	-	-	-	-	-	4,076
Interest and investment income.....	506	578	194	3,697	-	221	16,125
Rents and concessions.....	-	82	26,045	-	-	2,197	51,285
<b>Intergovernmental:</b>							
Federal.....	37,017	1,101	-	-	4,548	-	176,421
State.....	9,795	-	-	6,514	1,571	-	86,100
Other.....	-	2,055	-	-	-	-	2,191
Charges for services.....	51,908	22,339	11	-	-	361	147,964
Other.....	415	423	500	4	-	-	18,794
<b>Total revenues.....</b>	<b>102,527</b>	<b>26,578</b>	<b>26,750</b>	<b>81,347</b>	<b>6,119</b>	<b>12,899</b>	<b>750,255</b>
<b>Expenditures:</b>							
<b>Current:</b>							
Public protection.....	109,100	-	-	-	-	-	109,924
Public works, transportation and commerce.....	1,401	19,061	92	79,826	-	115	186,315
Human welfare and neighborhood development.....	-	6,720	-	-	6,056	-	256,470
Community health.....	85	-	-	-	-	-	91,190
Culture and recreation.....	-	58	-	-	-	12,008	215,697
General administration and finance.....	113	427	15,617	-	-	-	20,571
General City responsibilities.....	-	-	-	-	-	-	254
<b>Debt service:</b>							
Interest and fiscal charges.....	-	-	-	1,925	-	-	1,925
<b>Total expenditures.....</b>	<b>110,699</b>	<b>26,266</b>	<b>15,709</b>	<b>81,751</b>	<b>6,056</b>	<b>12,123</b>	<b>882,346</b>
Excess (deficiency) of revenues over (under) expenditures.....	(8,172)	312	11,041	(404)	63	776	(132,091)
<b>Other financing sources (uses):</b>							
Transfers in.....	17,379	150	-	-	42	50	139,188
Transfers out.....	(989)	(580)	(12,968)	(19,920)	-	(221)	(63,975)
<b>Issuance of bonds and loans</b>							
Face value of bonds issued.....	-	-	-	-	-	-	1,300
Other financing sources-capital leases.....	-	-	-	-	-	-	257
<b>Total other financing sources (uses).....</b>	<b>16,390</b>	<b>(430)</b>	<b>(12,968)</b>	<b>(19,920)</b>	<b>42</b>	<b>(171)</b>	<b>76,770</b>
Net change in fund balances.....	8,218	(118)	(1,927)	(20,324)	105	605	(55,321)
Fund balances at beginning of year.....	(1,749)	19,524	10,049	(3,012)	(1,009)	10,807	330,418
<b>Fund balances at end of year.....</b>	<b>\$ 6,469</b>	<b>\$ 19,406</b>	<b>\$ 8,122</b>	<b>\$ (23,336)</b>	<b>\$ (904)</b>	<b>\$ 11,412</b>	<b>\$ 275,097</b>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances –**  
**Budget and Actual – Budget Basis**  
**Special Revenue Funds**  
Year ended June 30, 2009  
(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.....	\$ -	\$ -	\$ -	\$ -	\$ 43,387	\$ 43,387	\$ 43,004	\$ (383)
Business taxes.....	-	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	3,526	3,526	3,568	42	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	887	887	406	(481)	918	1,182	1,558	376
Rents and concessions.....	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal.....	-	-	-	-	9,345	10,165	10,137	(28)
State.....	-	-	-	-	14,398	15,245	15,040	(205)
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	45,609	45,609	37,359	(8,250)	1,137	-	-	-
Other revenues.....	-	-	-	-	-	-	-	-
Total revenues.....	<u>50,022</u>	<u>50,022</u>	<u>41,333</u>	<u>(8,689)</u>	<u>69,185</u>	<u>69,979</u>	<u>69,739</u>	<u>(240)</u>
<b>Expenditures:</b>								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	49,272	47,535	42,433	5,102	-	-	-	-
Human welfare and neighborhood development.....	-	-	-	-	129,967	123,404	121,360	2,044
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	-	-	-	-	-	-	-
General administration and finance.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>49,272</u>	<u>47,535</u>	<u>42,433</u>	<u>5,102</u>	<u>129,967</u>	<u>123,404</u>	<u>121,360</u>	<u>2,044</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>750</u>	<u>2,487</u>	<u>(1,100)</u>	<u>(3,587)</u>	<u>(60,782)</u>	<u>(53,425)</u>	<u>(51,621)</u>	<u>1,804</u>
<b>Other financing sources (uses):</b>								
Transfers in.....	-	1,000	1,000	-	54,337	54,337	54,337	-
Transfers out.....	(750)	(2,450)	(2,450)	-	-	-	-	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	2,259	-	-	-
Loan repayments and other financing sources (uses).....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>(750)</u>	<u>(1,450)</u>	<u>(1,450)</u>	<u>-</u>	<u>56,596</u>	<u>54,337</u>	<u>54,337</u>	<u>-</u>
Net change in fund balances.....	-	1,037	(2,550)	(3,587)	(4,186)	912	2,716	1,804
Budgetary fund balance (deficit), July 1.....	-	16,555	16,555	-	4,186	44,567	44,567	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 17,592</u>	<u>\$ 14,005</u>	<u>\$ (3,587)</u>	<u>\$ -</u>	<u>\$ 45,479</u>	<u>\$ 47,283</u>	<u>\$ 1,804</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances –**  
**Budget and Actual – Budget Basis (Continued)**  
**Special Revenue Funds**  
Year ended June 30, 2009  
(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.....	835	835	1,340	505	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	2,281	2,283	2,207	(76)
Interest and investment income.....	110	4,884	5,530	646	50	48	296	248
Rents and concessions.....	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal.....	6,316	45,819	45,819	-	58,822	63,406	63,406	-
State.....	-	420	420	-	37,713	32,494	32,494	-
Other.....	-	3	3	-	-	29	29	-
Charges for services.....	5,212	5,760	6,929	1,169	121	1,922	2,855	933
Other revenues.....	-	4,237	3,362	(875)	494	613	613	-
Total revenues.....	<u>12,473</u>	<u>61,958</u>	<u>63,403</u>	<u>1,445</u>	<u>99,481</u>	<u>100,795</u>	<u>101,900</u>	<u>1,105</u>
<b>Expenditures:</b>								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	4,926	5,881	5,881	-	-	-	-	-
Human welfare and neighborhood development.....	5,511	94,273	93,842	431	-	-	-	-
Community health.....	-	-	-	-	99,570	90,846	90,846	-
Culture and recreation.....	-	25	25	-	-	-	-	-
General administration and finance.....	1,293	1,794	1,794	-	-	-	-	-
Total expenditures.....	<u>11,730</u>	<u>101,973</u>	<u>101,542</u>	<u>431</u>	<u>99,570</u>	<u>90,846</u>	<u>90,846</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>743</u>	<u>(40,015)</u>	<u>(38,139)</u>	<u>1,876</u>	<u>(89)</u>	<u>9,949</u>	<u>11,054</u>	<u>1,105</u>
<b>Other financing sources (uses):</b>								
Transfers in.....	-	2,873	2,873	-	-	237	237	-
Transfers out.....	-	(8,333)	(8,333)	-	(900)	(5,359)	(5,359)	-
Issuance of bonds.....	-	1,300	1,300	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	(110)	-	-	-	-	-	-	-
Loan repayments and other financing sources (uses).....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>(110)</u>	<u>(4,160)</u>	<u>(4,160)</u>	<u>-</u>	<u>(900)</u>	<u>(5,122)</u>	<u>(5,122)</u>	<u>-</u>
Net change in fund balances.....	633	(44,175)	(42,299)	1,876	(989)	4,827	5,932	1,105
Budgetary fund balance (deficit), July 1.....	(633)	125,124	125,124	-	989	18,030	18,030	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 80,949</u>	<u>\$ 82,825</u>	<u>\$ 1,876</u>	<u>\$ -</u>	<u>\$ 22,857</u>	<u>\$ 23,962</u>	<u>\$ 1,105</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances –**  
**Budget and Actual – Budget Basis (Continued)**  
**Special Revenue Funds**  
Year ended June 30, 2009  
(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.....	-	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	42,626	42,626	42,626	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	34	34	41	7
Interest and investment income.....	-	-	-	-	115	115	51	(64)
Rents and concessions.....	20,185	20,185	18,462	(1,723)	-	-	-	-
Intergovernmental:								
Federal.....	-	-	-	-	-	-	-	-
State.....	-	-	-	-	-	-	-	-
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	571	571	3,789	3,218	3,676	3,676	3,727	51
Other revenues.....	-	94	94	-	-	-	-	-
Total revenues.....	<u>63,382</u>	<u>63,476</u>	<u>64,971</u>	<u>1,495</u>	<u>3,825</u>	<u>3,825</u>	<u>3,819</u>	<u>(6)</u>
<b>Expenditures:</b>								
Public protection.....	-	-	-	-	4,531	486	475	11
Public works, transportation and commerce.....	-	-	-	-	-	8	8	-
Human welfare and neighborhood development.....	900	3,313	3,313	-	-	-	-	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	73,276	73,481	68,412	5,069	-	-	-	-
General administration and finance.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>74,176</u>	<u>76,794</u>	<u>71,725</u>	<u>5,069</u>	<u>4,531</u>	<u>494</u>	<u>483</u>	<u>11</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(10,794)</u>	<u>(13,318)</u>	<u>(6,754)</u>	<u>6,564</u>	<u>(706)</u>	<u>3,331</u>	<u>3,336</u>	<u>5</u>
<b>Other financing sources (uses):</b>								
Transfers in.....	8,437	3,880	3,880	-	-	-	-	-
Transfers out.....	-	(3,086)	(3,086)	-	-	(4,187)	(4,187)	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources (uses).....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>8,437</u>	<u>794</u>	<u>794</u>	<u>-</u>	<u>-</u>	<u>(4,187)</u>	<u>(4,187)</u>	<u>-</u>
Net change in fund balances.....	<u>(2,357)</u>	<u>(12,524)</u>	<u>(5,960)</u>	<u>6,564</u>	<u>(706)</u>	<u>(856)</u>	<u>(851)</u>	<u>5</u>
Budgetary fund balance (deficit), July 1.....	<u>2,357</u>	<u>15,632</u>	<u>15,632</u>	<u>-</u>	<u>706</u>	<u>2,332</u>	<u>2,332</u>	<u>-</u>
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 3,108</u>	<u>\$ 9,672</u>	<u>\$ 6,564</u>	<u>\$ -</u>	<u>\$ 1,476</u>	<u>\$ 1,481</u>	<u>\$ 5</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances –**  
**Budget and Actual – Budget Basis (Continued)**  
**Special Revenue Funds**  
Year ended June 30, 2009  
(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.....	-	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	208	208	205	(3)	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	53	53	127	74	-	-	-	-
Rents and concessions.....	286	286	278	(8)	-	-	-	-
Intergovernmental:								
Federal.....	100	-	-	-	-	109	109	-
State.....	-	-	-	-	2,351	-	-	-
Other.....	-	-	-	-	207	133	133	-
Charges for services.....	7,715	8,241	8,227	(14)	-	-	-	-
Other revenues.....	628	633	721	88	-	7,343	7,343	-
Total revenues.....	<u>8,990</u>	<u>9,421</u>	<u>9,558</u>	<u>137</u>	<u>2,558</u>	<u>7,585</u>	<u>7,585</u>	<u>-</u>
<b>Expenditures:</b>								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	-	306	306	-	-	-	-	-
Human welfare and neighborhood development.....	-	-	-	-	2,187	6,857	6,857	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	7,934	9,443	9,037	406	-	-	-	-
General administration and finance.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>7,934</u>	<u>9,749</u>	<u>9,343</u>	<u>406</u>	<u>2,187</u>	<u>6,857</u>	<u>6,857</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>1,056</u>	<u>(328)</u>	<u>215</u>	<u>543</u>	<u>371</u>	<u>728</u>	<u>728</u>	<u>-</u>
<b>Other financing sources (uses):</b>								
Transfers in.....	200	1,197	1,197	-	-	-	-	-
Transfers out.....	(1,052)	(1,335)	(1,335)	-	(371)	(496)	(496)	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	(192)	(191)	-	191	-	-	-	-
Loan repayments and other financing sources (uses).....	(12)	(12)	-	12	-	-	-	-
Total other financing sources (uses).....	<u>(1,056)</u>	<u>(341)</u>	<u>(138)</u>	<u>203</u>	<u>(371)</u>	<u>(496)</u>	<u>(496)</u>	<u>-</u>
Net change in fund balances.....	-	(669)	77	746	-	232	232	-
Budgetary fund balance (deficit), July 1.....	-	13,361	13,361	-	-	(159)	(159)	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 12,692</u>	<u>\$ 13,438</u>	<u>\$ 746</u>	<u>\$ -</u>	<u>\$ 73</u>	<u>\$ 73</u>	<u>\$ -</u>



**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances –**  
**Budget and Actual – Budget Basis (Continued)**  
**Special Revenue Funds**  
Year ended June 30, 2009  
(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.....	-	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	2,388	2,388	2,293	(95)
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	255	255	42	(213)	53	53	61	8
Rents and concessions.....	-	-	-	-	-	809	809	-
Intergovernmental:								
Federal.....	-	34	34	-	-	-	-	-
State.....	17,489	28,497	18,577	(9,920)	-	-	-	-
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	800	800	356	(444)	1,363	1,496	1,475	(21)
Other revenues.....	-	-	-	-	-	-	-	-
Total revenues.....	<u>18,544</u>	<u>29,586</u>	<u>19,009</u>	<u>(10,577)</u>	<u>3,804</u>	<u>4,746</u>	<u>4,638</u>	<u>(108)</u>
<b>Expenditures:</b>								
Public protection.....	-	-	-	-	299	292	292	-
Public works, transportation and commerce.....	30,549	33,248	31,266	1,982	-	-	-	-
Human welfare and neighborhood development.....	-	-	-	-	-	-	-	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	-	-	-	-	886	886	-
General administration and finance.....	-	-	-	-	3,896	2,456	2,350	106
Total expenditures.....	<u>30,549</u>	<u>33,248</u>	<u>31,266</u>	<u>1,982</u>	<u>4,195</u>	<u>3,634</u>	<u>3,528</u>	<u>106</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(12,005)</u>	<u>(3,662)</u>	<u>(12,257)</u>	<u>(8,595)</u>	<u>(391)</u>	<u>1,112</u>	<u>1,110</u>	<u>(2)</u>
Other financing sources (uses):								
Transfers in.....	12,005	12,005	12,005	-	391	-	-	-
Transfers out.....	-	(18)	(18)	-	-	(1,128)	(1,128)	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources (uses).....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>12,005</u>	<u>11,987</u>	<u>11,987</u>	<u>-</u>	<u>391</u>	<u>(1,128)</u>	<u>(1,128)</u>	<u>-</u>
Net change in fund balances.....	-	8,325	(270)	(8,595)	-	(16)	(18)	(2)
Budgetary fund balance (deficit), July 1.....	-	1,140	1,140	-	-	6,485	6,485	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 9,465</u>	<u>\$ 870</u>	<u>\$ (8,595)</u>	<u>\$ -</u>	<u>\$ 6,469</u>	<u>\$ 6,467</u>	<u>\$ (2)</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances –**  
**Budget and Actual – Budget Basis (Continued)**  
**Special Revenue Funds**  
Year ended June 30, 2009  
(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.....	-	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	-	4	40	36	10	10	48	38
Rents and concessions.....	-	-	-	-	3,822	3,822	3,389	(433)
Intergovernmental:								
Federal.....	-	-	-	-	-	-	-	-
State.....	-	-	-	-	-	-	-	-
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	-	33	33	-	8,090	8,590	7,608	(982)
Other revenues.....	845	4,404	5,029	625	-	-	-	-
Total revenues.....	<u>845</u>	<u>4,441</u>	<u>5,102</u>	<u>661</u>	<u>11,922</u>	<u>12,422</u>	<u>11,045</u>	<u>(1,377)</u>
<b>Expenditures:</b>								
Public protection.....	-	55	55	-	-	-	-	-
Public works, transportation and commerce.....	-	162	162	-	-	-	-	-
Human welfare and neighborhood development.....	25	143	143	-	-	-	-	-
Community health.....	-	237	237	-	-	-	-	-
Culture and recreation.....	528	1,209	1,209	-	11,914	11,825	11,142	683
General administration and finance.....	292	269	269	-	-	-	-	-
Total expenditures.....	<u>845</u>	<u>2,075</u>	<u>2,075</u>	<u>-</u>	<u>11,914</u>	<u>11,825</u>	<u>11,142</u>	<u>683</u>
Excess (deficiency) of revenues over (under) expenditures.....	-	2,366	3,027	661	8	597	(97)	(694)
<b>Other financing sources (uses):</b>								
Transfers in.....	-	15	15	-	-	-	-	-
Transfers out.....	-	(1,317)	(1,317)	-	(584)	(584)	(584)	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	(128)	(128)	-	128
Loan repayments and other financing sources (uses).....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	-	(1,302)	(1,302)	-	(712)	(712)	(584)	128
Net change in fund balances.....	-	1,064	1,725	661	(704)	(115)	(681)	(566)
Budgetary fund balance (deficit), July 1.....	-	6,198	6,198	-	704	1,773	1,773	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 7,262</u>	<u>\$ 7,923</u>	<u>\$ 661</u>	<u>\$ -</u>	<u>\$ 1,658</u>	<u>\$ 1,092</u>	<u>\$ (566)</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances –**  
**Budget and Actual – Budget Basis (Continued)**  
**Special Revenue Funds**  
Year ended June 30, 2009  
(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.....	\$ -	\$ -	\$ -	\$ -	\$ 36,258	\$ 36,258	\$ 35,837	\$ (421)
Business taxes.....	-	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	210	210	274	64	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	5	5	-	-	-	-
Interest and investment income.....	-	-	45	45	400	400	550	150
Rents and concessions.....	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal.....	25,341	13,425	13,425	-	-	-	-	-
State.....	172	15	15	-	152	152	168	16
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	191	191	171	(20)	-	-	-	-
Other revenues.....	571	428	428	-	-	-	-	-
Total revenues.....	<u>26,485</u>	<u>14,269</u>	<u>14,363</u>	<u>94</u>	<u>36,810</u>	<u>36,810</u>	<u>36,555</u>	<u>(255)</u>
<b>Expenditures:</b>								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	-	-	-	-	-	1,199	1,199	-
Human welfare and neighborhood development.....	30,485	18,040	18,040	-	-	-	-	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	-	-	-	37,024	37,418	36,453	965
General administration and finance.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>30,485</u>	<u>18,040</u>	<u>18,040</u>	<u>-</u>	<u>37,024</u>	<u>38,617</u>	<u>37,652</u>	<u>965</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(4,000)</u>	<u>(3,771)</u>	<u>(3,677)</u>	<u>94</u>	<u>(214)</u>	<u>(1,807)</u>	<u>(1,097)</u>	<u>710</u>
<b>Other financing sources (uses):</b>								
Transfers in.....	4,000	3,010	3,010	-	584	584	584	-
Transfers out.....	-	-	-	-	-	(48)	(48)	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources (uses).....	-	-	-	-	(5,047)	-	-	-
Total other financing sources (uses).....	<u>4,000</u>	<u>3,010</u>	<u>3,010</u>	<u>-</u>	<u>(4,463)</u>	<u>536</u>	<u>536</u>	<u>-</u>
Net change in fund balances.....	-	(761)	(667)	94	(4,677)	(1,271)	(561)	710
Budgetary fund balance (deficit), July 1.....	-	3,779	3,779	-	4,677	26,734	26,734	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 3,018</u>	<u>\$ 3,112</u>	<u>\$ 94</u>	<u>\$ -</u>	<u>\$ 25,463</u>	<u>\$ 26,173</u>	<u>\$ 710</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances –**  
**Budget and Actual – Budget Basis (Continued)**  
**Special Revenue Funds**  
Year ended June 30, 2009  
(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.....	\$ 36,258	\$ 36,258	\$ 35,837	\$ (421)	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	2,370	2,370	1,063	(1,307)
Fines, forfeitures, and penalties.....	-	-	-	-	1,567	1,567	1,823	256
Interest and investment income.....	234	234	623	389	63	754	480	(274)
Rents and concessions.....	28	28	23	(5)	-	-	-	-
Intergovernmental:								
Federal.....	-	13	13	-	4,086	25,233	25,233	-
State.....	589	595	645	50	10,688	9,795	9,795	-
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	765	757	817	60	46,848	57,331	51,908	(5,423)
Other revenues.....	-	-	-	-	-	415	415	-
Total revenues.....	<u>37,874</u>	<u>37,885</u>	<u>37,958</u>	<u>73</u>	<u>65,622</u>	<u>97,465</u>	<u>90,717</u>	<u>(6,748)</u>
<b>Expenditures:</b>								
Public protection.....	-	-	-	-	72,769	109,298	108,826	472
Public works, transportation and commerce.....	-	4,308	4,308	-	2,131	2,396	1,401	995
Human welfare and neighborhood development.....	-	-	-	-	-	-	-	-
Community health.....	-	-	-	-	75	85	85	-
Culture and recreation.....	83,907	78,850	76,469	2,381	-	-	-	-
General administration and finance.....	-	-	-	-	-	113	113	-
Total expenditures.....	<u>83,907</u>	<u>83,158</u>	<u>80,777</u>	<u>2,381</u>	<u>74,975</u>	<u>111,892</u>	<u>110,425</u>	<u>1,467</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(46,033)</u>	<u>(45,273)</u>	<u>(42,819)</u>	<u>2,454</u>	<u>(9,353)</u>	<u>(14,427)</u>	<u>(19,708)</u>	<u>(5,281)</u>
<b>Other financing sources (uses):</b>								
Transfers in.....	46,265	42,140	42,140	-	13,887	17,105	17,105	-
Transfers out.....	-	-	-	-	-	(989)	(989)	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	(232)	-	-	-	-	-	-	-
Loan repayments and other financing sources (uses).....	-	-	-	-	(9,240)	(55)	-	55
Total other financing sources (uses).....	<u>46,033</u>	<u>42,140</u>	<u>42,140</u>	<u>-</u>	<u>4,647</u>	<u>16,061</u>	<u>16,116</u>	<u>55</u>
Net change in fund balances.....	-	(3,133)	(679)	2,454	(4,706)	1,634	(3,592)	(5,226)
Budgetary fund balance (deficit), July 1.....	-	25,697	25,697	-	4,706	21,418	21,418	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 22,564</u>	<u>\$ 25,018</u>	<u>\$ 2,454</u>	<u>\$ -</u>	<u>\$ 23,052</u>	<u>\$ 17,826</u>	<u>\$ (5,226)</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances –**  
**Budget and Actual – Budget Basis (Continued)**  
**Special Revenue Funds**  
Year ended June 30, 2009  
(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.....	-	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	-	-	-	-	-	-	2	2
Rents and concessions.....	-	-	82	82	5,825	29,018	26,045	(2,973)
Intergovernmental:								
Federal.....	-	1,056	1,056	-	-	-	-	-
State.....	-	-	-	-	-	-	-	-
Other.....	-	2,055	2,055	-	-	-	-	-
Charges for services.....	8,098	23,790	20,229	(3,561)	-	-	11	11
Other revenues.....	-	466	423	(43)	500	500	500	-
Total revenues.....	<u>8,098</u>	<u>27,367</u>	<u>23,845</u>	<u>(3,522)</u>	<u>6,325</u>	<u>29,518</u>	<u>26,558</u>	<u>(2,960)</u>
<b>Expenditures:</b>								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	1,043	17,710	19,017	(1,307)	-	92	92	-
Human welfare and neighborhood development.....	7,224	7,161	6,720	441	-	-	-	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	58	58	-	-	-	-	-
General administration and finance.....	-	427	427	-	6,325	15,617	15,617	-
Total expenditures.....	<u>8,267</u>	<u>25,356</u>	<u>26,222</u>	<u>(866)</u>	<u>6,325</u>	<u>15,709</u>	<u>15,709</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(169)</u>	<u>2,011</u>	<u>(2,377)</u>	<u>(4,388)</u>	<u>-</u>	<u>13,809</u>	<u>10,849</u>	<u>(2,960)</u>
<b>Other financing sources (uses):</b>								
Transfers in.....	-	104	104	-	-	-	-	-
Transfers out.....	-	-	-	-	-	(12,776)	(12,776)	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources (uses).....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>104</u>	<u>104</u>	<u>-</u>	<u>-</u>	<u>(12,776)</u>	<u>(12,776)</u>	<u>-</u>
Net change in fund balances.....	<u>(169)</u>	<u>2,115</u>	<u>(2,273)</u>	<u>(4,388)</u>	<u>-</u>	<u>1,033</u>	<u>(1,927)</u>	<u>(2,960)</u>
Budgetary fund balance (deficit), July 1.....	169	20,557	20,557	-	-	10,053	10,053	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 22,672</u>	<u>\$ 18,284</u>	<u>\$ (4,388)</u>	<u>\$ -</u>	<u>\$ 11,086</u>	<u>\$ 8,126</u>	<u>\$ (2,960)</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances –**  
**Budget and Actual – Budget Basis (Continued)**  
**Special Revenue Funds**  
Year ended June 30, 2009  
(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.....	-	-	-	-	-	-	-	-
Sales and use tax.....	83,155	83,155	71,132	(12,023)	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	3,349	3,349	3,697	348	-	-	-	-
Rents and concessions.....	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal.....	-	-	-	-	4,280	4,446	4,404	(42)
State.....	19,548	25,889	6,514	(19,375)	1,752	1,611	1,611	-
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	-	-	-	-	-	-	-	-
Other revenues.....	-	-	4	4	-	-	-	-
Total revenues.....	<u>106,052</u>	<u>112,393</u>	<u>81,347</u>	<u>(31,046)</u>	<u>6,032</u>	<u>6,057</u>	<u>6,015</u>	<u>(42)</u>
<b>Expenditures:</b>								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	235,021	239,221	103,935	135,286	-	-	-	-
Human welfare and neighborhood development.....	-	-	-	-	6,032	6,057	6,015	42
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	-	-	-	-	-	-	-
General administration and finance.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>235,021</u>	<u>239,221</u>	<u>103,935</u>	<u>135,286</u>	<u>6,032</u>	<u>6,057</u>	<u>6,015</u>	<u>42</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(128,969)</u>	<u>(126,828)</u>	<u>(22,588)</u>	<u>104,240</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses):</b>								
Transfers in.....	-	-	-	-	-	-	-	-
Transfers out.....	-	-	-	-	-	-	-	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	10,000	10,000	-	(10,000)	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources (uses).....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.....	<u>(118,969)</u>	<u>(116,828)</u>	<u>(22,588)</u>	<u>94,240</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Budgetary fund balance (deficit), July 1.....	<u>118,969</u>	<u>158,591</u>	<u>158,591</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>	<u>-</u>
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 41,763</u>	<u>\$ 136,003</u>	<u>\$ 94,240</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ -</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balances –**  
**Budget and Actual – Budget Basis (Continued)**  
**Special Revenue Funds**  
Year ended June 30, 2009  
(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.....	\$ -	\$ -	\$ -	\$ -	\$ 115,903	\$ 115,903	\$ 114,678	\$ (1,225)
Business taxes.....	-	-	-	-	835	835	1,340	505
Sales and use tax.....	-	-	-	-	83,155	83,155	71,132	(12,023)
Hotel room tax.....	10,120	10,120	10,120	-	52,746	52,746	52,746	-
Licenses, permits, and franchises.....	-	-	-	-	8,702	8,702	7,403	(1,299)
Fines, forfeitures, and penalties.....	-	-	-	-	3,882	3,884	4,076	192
Interest and investment income.....	-	-	-	-	6,497	12,228	13,556	1,328
Rents and concessions.....	1,587	1,918	2,197	279	31,733	56,066	51,285	(4,781)
Intergovernmental:								
Federal.....	-	-	-	-	108,290	163,706	163,636	(70)
State.....	-	-	-	-	104,852	114,713	85,279	(29,434)
Other.....	-	-	-	-	207	2,220	2,220	-
Charges for services.....	268	322	361	39	130,464	159,089	145,855	(13,234)
Other revenues.....	-	-	-	-	3,038	19,133	18,932	(201)
Total revenues.....	<u>11,975</u>	<u>12,360</u>	<u>12,678</u>	<u>318</u>	<u>650,304</u>	<u>792,380</u>	<u>732,138</u>	<u>(60,242)</u>
<b>Expenditures:</b>								
Public protection.....	-	-	-	-	77,599	110,131	109,648	483
Public works, transportation and commerce.....	-	115	115	-	322,942	352,181	210,123	142,058
Human welfare and neighborhood development.....	-	-	-	-	182,331	259,248	256,290	2,958
Community health.....	-	-	-	-	99,645	91,168	91,168	-
Culture and recreation.....	12,453	12,489	12,008	481	227,036	225,684	215,699	9,985
General administration and finance.....	-	-	-	-	11,806	20,676	20,570	106
Total expenditures.....	<u>12,453</u>	<u>12,604</u>	<u>12,123</u>	<u>481</u>	<u>921,359</u>	<u>1,059,088</u>	<u>903,498</u>	<u>155,590</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(478)</u>	<u>(244)</u>	<u>555</u>	<u>799</u>	<u>(271,055)</u>	<u>(266,708)</u>	<u>(171,360)</u>	<u>95,348</u>
<b>Other financing sources (uses):</b>								
Transfers in.....	-	50	50	-	140,106	138,537	138,537	-
Transfers out.....	-	-	-	-	(3,657)	(42,106)	(42,106)	-
Issuance of bonds.....	-	-	-	-	-	1,300	1,300	-
Issuance of loans.....	-	-	-	-	10,000	10,000	-	(10,000)
Budget reserves and designations.....	-	-	-	-	1,597	(319)	-	319
Loan repayments and other financing sources (uses).....	-	-	-	-	(14,299)	(67)	-	67
Total other financing sources (uses).....	<u>-</u>	<u>50</u>	<u>50</u>	<u>-</u>	<u>133,747</u>	<u>107,345</u>	<u>97,731</u>	<u>(9,614)</u>
Net change in fund balances.....	<u>(478)</u>	<u>(194)</u>	<u>605</u>	<u>799</u>	<u>(137,308)</u>	<u>(159,363)</u>	<u>(73,629)</u>	<u>85,734</u>
Budgetary fund balance (deficit), July 1.....	<u>478</u>	<u>10,771</u>	<u>10,771</u>	<u>-</u>	<u>137,308</u>	<u>528,640</u>	<u>528,640</u>	<u>-</u>
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 10,577</u>	<u>\$ 11,376</u>	<u>\$ 799</u>	<u>\$ -</u>	<u>\$ 369,277</u>	<u>\$ 455,011</u>	<u>\$ 85,734</u>

**CITY AND COUNTY OF SAN FRANCISCO**

**Schedule of Expenditures by Department  
Budget and Actual – Budget Basis  
Special Revenue Funds  
Year ended June 30, 2009  
(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.....	\$ 49,272	\$ 47,302	\$ 42,200	\$ 5,102
Public Works.....	-	233	233	-
Total Building Inspection Fund.....	<u>49,272</u>	<u>47,535</u>	<u>42,433</u>	<u>5,102</u>
<b>CHILDREN AND FAMILIES FUND</b>				
<b>Human Welfare and Neighborhood Development</b>				
Child Support Services.....	14,366	14,370	14,143	227
Children and Families Commission.....	24,736	22,666	22,666	-
Mayor's Office.....	90,865	86,368	84,551	1,817
Total Children and Families Fund.....	<u>129,967</u>	<u>123,404</u>	<u>121,360</u>	<u>2,044</u>
<b>COMMUNITY/NEIGHBORHOOD DEVELOPMENT FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
Business and Economic Development.....	4,926	5,837	5,837	-
Public Works.....	-	44	44	-
	<u>4,926</u>	<u>5,881</u>	<u>5,881</u>	<u>-</u>
<b>Human Welfare and Neighborhood Development</b>				
Mayor's Office.....	300	89,121	89,121	-
Rent Arbitration Board.....	5,211	5,152	4,721	431
	<u>5,511</u>	<u>94,273</u>	<u>93,842</u>	<u>431</u>
<b>Culture and Recreation</b>				
Recreation and Park Commission.....	-	25	25	-
<b>General Administration and Finance</b>				
Administrative Services.....	835	735	735	-
City Planning.....	458	1,059	1,059	-
	<u>1,293</u>	<u>1,794</u>	<u>1,794</u>	<u>-</u>
Total Community/Neighborhood Development Fund.....	<u>11,730</u>	<u>101,973</u>	<u>101,542</u>	<u>431</u>
<b>COMMUNITY HEALTH SERVICES FUND</b>				
<b>Community Health</b>				
Community Health Network.....	99,570	90,846	90,846	-
Total Community Health Services Fund.....	<u>99,570</u>	<u>90,846</u>	<u>90,846</u>	<u>-</u>
<b>CONVENTION FACILITIES FUND</b>				
<b>Culture and Recreation</b>				
Arts Commission.....	-	21	21	-
Administrative Services.....	73,276	73,460	68,391	5,069
	<u>73,276</u>	<u>73,481</u>	<u>68,412</u>	<u>5,069</u>
<b>Human Welfare and Neighborhood Development</b>				
Mayor's Office.....	900	3,313	3,313	-
Total Convention Facilities Fund.....	<u>74,176</u>	<u>76,794</u>	<u>71,725</u>	<u>5,069</u>



**CITY AND COUNTY OF SAN FRANCISCO**  
**Schedule of Expenditures by Department**  
**Budget and Actual – Budget Basis (Continued)**  
**Special Revenue Funds**  
Year ended June 30, 2009  
(In Thousands)

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>COURT'S FUND</b>				
<b>Public Protection</b>				
Trial Courts.....	4,531	486	475	11
<b>Public Works, Transportation and Commerce</b>				
Public Works.....	-	8	8	-
Total Court's Fund.....	<u>4,531</u>	<u>494</u>	<u>483</u>	<u>11</u>
<b>CULTURE AND RECREATION FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
Mayor's Office.....	-	213	213	-
Public Works.....	-	93	93	-
	-	<u>306</u>	<u>306</u>	-
<b>Culture and Recreation</b>				
Arts Commission.....	1,179	1,803	1,803	-
Asian Art Museum.....	874	930	930	-
Fine Arts Museums.....	4,360	4,425	4,425	-
Recreation and Park Commission.....	1,521	2,285	1,879	406
	<u>7,934</u>	<u>9,443</u>	<u>9,037</u>	<u>406</u>
Total Culture and Recreation Fund.....	<u>7,934</u>	<u>9,749</u>	<u>9,343</u>	<u>406</u>
<b>ENVIRONMENTAL PROTECTION FUND</b>				
<b>Human Welfare and Neighborhood Development</b>				
Mayor's Office.....	2,187	6,857	6,857	-
Total Environmental Protection Fund.....	<u>2,187</u>	<u>6,857</u>	<u>6,857</u>	-
<b>GASOLINE TAX FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
Municipal Transportation Agency.....	-	38	38	-
Public Utilities Commission.....	-	50	50	-
Public Works.....	30,549	33,160	31,178	1,982
Total Gasoline Tax Fund.....	<u>30,549</u>	<u>33,248</u>	<u>31,266</u>	<u>1,982</u>
<b>GENERAL SERVICES FUND</b>				
<b>Public Protection</b>				
Mayor's Office.....	19	19	19	-
Trial Courts.....	280	273	273	-
	<u>299</u>	<u>292</u>	<u>292</u>	-
<b>Culture and Recreation</b>				
Fine Arts Museum.....	-	886	886	-
<b>General Administration and Finance</b>				
Administrative Services.....	80	-	-	-
Assessor/Recorder.....	1,395	968	968	-
Board of Supervisors.....	-	54	54	-
Telecommunications and Information Services.....	2,421	1,367	1,328	39
Human Resources.....	-	67	-	67
	<u>3,896</u>	<u>2,456</u>	<u>2,350</u>	<u>106</u>
Total General Services Fund.....	<u>4,195</u>	<u>3,634</u>	<u>3,528</u>	<u>106</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Schedule of Expenditures by Department**  
**Budget and Actual – Budget Basis (Continued)**  
**Special Revenue Funds**  
Year ended June 30, 2009  
(In Thousands)

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>GIFT FUND</b>				
<b>Public Protection</b>				
Fire Department.....	-	3	3	-
Police Department.....	-	20	20	-
Public Defender.....	-	32	32	-
	<u>-</u>	<u>55</u>	<u>55</u>	<u>-</u>
<b>Public Works, Transportation and Commerce</b>				
Public Works.....	-	162	162	-
<b>Human Welfare and Neighborhood Development</b>				
Mayor's Office.....	-	82	82	-
Social Services.....	25	61	61	-
	<u>25</u>	<u>143</u>	<u>143</u>	<u>-</u>
<b>Community Health</b>				
Community Health Network.....	-	237	237	-
<b>Culture and Recreation</b>				
Arts Commission.....	-	47	47	-
Fine Arts Museums.....	-	181	181	-
Public Library.....	45	504	504	-
Recreation and Park Commission.....	483	477	477	-
	<u>528</u>	<u>1,209</u>	<u>1,209</u>	<u>-</u>
<b>General Administration and Finance</b>				
Administrative Services.....	-	75	75	-
Mayor's Office.....	-	74	74	-
Treasurer/Tax Collector.....	292	120	120	-
	<u>292</u>	<u>269</u>	<u>269</u>	<u>-</u>
Total Gift Fund.....	<u>845</u>	<u>2,075</u>	<u>2,075</u>	<u>-</u>
<b>GOLF FUND</b>				
<b>Culture and Recreation</b>				
Recreation and Park Commission.....	11,914	11,825	11,142	683
Total Golf Fund.....	<u>11,914</u>	<u>11,825</u>	<u>11,142</u>	<u>683</u>
<b>HUMAN WELFARE FUND</b>				
<b>Human Welfare and Neighborhood Development</b>				
Commission on Status of Women.....	210	246	246	-
Social Services.....	30,275	17,794	17,794	-
	<u>30,485</u>	<u>18,040</u>	<u>18,040</u>	<u>-</u>
Total Human Welfare Fund.....	<u>30,485</u>	<u>18,040</u>	<u>18,040</u>	<u>-</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Schedule of Expenditures by Department**  
**Budget and Actual – Budget Basis (Continued)**  
**Special Revenue Funds**  
Year ended June 30, 2009  
(In Thousands)

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>OPEN SPACE AND PARK FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
Municipal Transportation Agency.....	-	12	12	-
Public Utilities Commission.....	-	11	11	-
Public Works.....	-	1,176	1,176	-
	-	1,199	1,199	-
<b>Culture and Recreation</b>				
Recreation and Park Commission.....	37,024	37,418	36,453	965
Total Open Space and Park Fund.....	37,024	38,617	37,652	965
<b>PUBLIC LIBRARY FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
Public Utilities Commission.....	-	5	5	-
Public Works.....	-	4,303	4,303	-
	-	4,308	4,308	-
<b>Culture and Recreation</b>				
Arts Commission.....	-	19	19	-
Public Library.....	83,907	78,831	76,450	2,381
	83,907	78,850	76,469	2,381
Total Public Library Fund.....	83,907	83,158	80,777	2,381
<b>PUBLIC PROTECTION FUND</b>				
<b>Public Protection</b>				
District Attorney.....	5,447	5,407	5,407	-
Emergency Communications Department.....	47,600	74,203	73,731	472
Fire Department.....	-	1,916	1,916	-
Mayor's Office.....	3,528	3,506	3,506	-
Police Commission.....	11,012	19,272	19,272	-
Public Defender.....	101	101	101	-
Sheriff.....	4,771	4,283	4,283	-
Trial Courts.....	310	610	610	-
	72,769	109,298	108,826	472
<b>Public Works, Transportation and Commerce</b>				
Municipal Transportation Agency.....	2,131	2,384	1,389	995
Port.....	-	12	12	-
	2,131	2,396	1,401	995
<b>Community Health</b>				
Community Health.....	75	85	85	-
<b>General Administration and Finance</b>				
City Attorney.....	-	113	113	-
Total Public Protection Fund.....	74,975	111,892	110,425	1,467

**CITY AND COUNTY OF SAN FRANCISCO**  
**Schedule of Expenditures by Department**  
**Budget and Actual – Budget Basis (Continued)**  
**Special Revenue Funds**  
Year ended June 30, 2009  
(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 Works, Transportation and Commerce</b>				
Municipal Transportation Agency.....	-	21	21	-
Public Works.....	1,043	17,689	18,996	(1,307)
	<u>1,043</u>	<u>17,710</u>	<u>19,017</u>	<u>(1,307)</u>
<b>Human Welfare and Neighborhood Development</b>				
Mayor's Office.....	7,224	7,161	6,720	441
<b>Culture and Recreation</b>				
Arts Commission.....	-	58	58	-
<b>General Administration and Finance</b>				
City Planning.....	-	427	427	-
Total Public Works, Transportation and Commerce Fund....	<u>8,267</u>	<u>25,356</u>	<u>26,222</u>	<u>(866)</u>
<b>REAL PROPERTY FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
Public Works.....	-	92	92	-
<b>General Administration and Finance</b>				
Administrative Services .....	6,325	15,617	15,617	-
Total Real Property Fund.....	<u>6,325</u>	<u>15,709</u>	<u>15,709</u>	<u>-</u>
<b>SAN FRANCISCO COUNTY TRANSPORTATION AUTHORITY FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
Board of Supervisors.....	235,021	239,221	103,935	135,286
Total SF County Transportation Authority Fund.....	<u>235,021</u>	<u>239,221</u>	<u>103,935</u>	<u>135,286</u>
<b>SENIOR CITIZENS' PROGRAM FUND</b>				
<b>Human Welfare and Neighborhood Development</b>				
Social Services Department.....	6,032	6,057	6,015	42
Total Senior Citizens' Program Fund.....	<u>6,032</u>	<u>6,057</u>	<u>6,015</u>	<u>42</u>
<b>WAR MEMORIAL FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
Public Works.....	-	115	115	-
<b>Culture and Recreation</b>				
War Memorial.....	12,453	12,489	12,008	481
Total War Memorial Fund.....	<u>12,453</u>	<u>12,604</u>	<u>12,123</u>	<u>481</u>
<b>Total Special Revenue Funds With Legally Adopted Budgets.....</b>				
	<u>\$ 921,359</u>	<u>\$ 1,059,088</u>	<u>\$ 903,498</u>	<u>\$ 155,590</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds – Debt Service Funds**  
June 30, 2009  
(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.....	\$ 43,056	\$ -	\$ -	\$ 43,056
Deposits and investments outside City Treasury.....	-	34,560	-	34,560
Receivables:				
Property taxes and penalties.....	6,305	-	-	6,305
Interest and other.....	223	117	-	340
Total assets.....	<u>\$ 49,584</u>	<u>\$ 34,677</u>	<u>\$ -</u>	<u>\$ 84,261</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Deferred tax, grant and subvention revenues.....	\$ 5,153	\$ -	\$ -	\$ 5,153
Deferred credits and other liabilities.....	<u>3,524</u>	<u>-</u>	<u>-</u>	<u>3,524</u>
Total liabilities.....	<u>8,677</u>	<u>-</u>	<u>-</u>	<u>8,677</u>
Fund balances:				
Reserved for debt service.....	<u>40,907</u>	<u>34,677</u>	<u>-</u>	<u>75,584</u>
Total fund balances.....	<u>40,907</u>	<u>34,677</u>	<u>-</u>	<u>75,584</u>
Total liabilities and fund balances.....	<u>\$ 49,584</u>	<u>\$ 34,677</u>	<u>\$ -</u>	<u>\$ 84,261</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Nonmajor Governmental Funds – Debt Service Funds**  
Year ended June 30, 2009  
(In Thousands)

	<b>General Obligation Bond</b>	<b>Certificates of Participation</b>	<b>Other Bond Funds</b>	<b>Total</b>
<b>Revenues:</b>				
Property taxes.....	\$ 158,179	\$ -	\$ -	\$ 158,179
Interest and investment income.....	1,700	1,102	-	2,802
Rents and concessions.....	-	819	-	819
<b>Intergovernmental:</b>				
State.....	706	-	-	706
<b>Total revenues.....</b>	<b>160,585</b>	<b>1,921</b>	<b>-</b>	<b>162,506</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Debt service:</b>				
Principal retirement.....	107,372	10,330	7,861	125,563
Interest and fiscal charges.....	52,117	19,060	1,191	72,368
Bond issuance costs.....	876	-	-	876
<b>Total expenditures.....</b>	<b>160,365</b>	<b>29,390</b>	<b>9,052</b>	<b>198,807</b>
Excess (deficiency) of revenues over (under) expenditures.....	220	(27,469)	(9,052)	(36,301)
<b>Other financing sources (uses):</b>				
Transfers in.....	7,960	47,095	9,040	64,095
<b>Issuance of bonds and loans</b>				
Face value of bonds issued.....	118,130	-	-	118,130
Premium on issuance of bonds.....	2,714	-	-	2,714
Payment to refunded bond escrow agent .....	(120,000)	-	-	(120,000)
<b>Total other financing sources, net.....</b>	<b>8,804</b>	<b>47,095</b>	<b>9,040</b>	<b>64,939</b>
Net change in fund balances.....	9,024	19,626	(12)	28,638
Fund balances at beginning of year.....	31,883	15,051	12	46,946
<b>Fund balances at end of year.....</b>	<b>\$ 40,907</b>	<b>\$ 34,677</b>	<b>\$ -</b>	<b>\$ 75,584</b>

**CITY AND COUNTY OF SAN FRANCISCO**

**Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
Budget and Actual – Budget Basis  
Debt Service Fund**

Year ended June 30, 2009  
(In Thousands)

	<b>General Obligation Bond Fund</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Revenues:</b>				
Property taxes.....	\$ 161,274	\$ 161,274	\$ 158,179	\$ (3,095)
Interest and investment income.....	-	-	1,670	1,670
Intergovernmental:				
State.....	750	750	706	(44)
Total revenues.....	<u>162,024</u>	<u>162,024</u>	<u>160,555</u>	<u>(1,469)</u>
<b>Expenditures:</b>				
Debt service:				
Principal retirement.....	162,024	107,372	107,372	-
Interest and fiscal charges.....	-	61,670	52,117	9,553
Bond issuance costs.....	-	442	442	-
Total expenditures.....	<u>162,024</u>	<u>169,484</u>	<u>159,931</u>	<u>9,553</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>-</u>	<u>(7,460)</u>	<u>624</u>	<u>8,084</u>
Other financing sources (uses):				
Transfers in.....	-	7,960	7,960	-
Issuance of bonds and loans				
Face value of bonds issued.....	-	1,000	1,000	-
Loan repayments and other financing uses.....	-	(591)	(591)	-
Total other financing sources (uses).....	<u>-</u>	<u>8,369</u>	<u>8,369</u>	<u>-</u>
Net change in fund balances.....	<u>-</u>	<u>909</u>	<u>8,993</u>	<u>8,084</u>
Budgetary fund balance, July 1.....	<u>-</u>	<u>39,729</u>	<u>39,729</u>	<u>-</u>
Budgetary fund balance, June 30.....	<u>\$ -</u>	<u>\$ 40,638</u>	<u>\$ 48,722</u>	<u>\$ 8,084</u>



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**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds – Capital Projects Funds**  
June 30, 2009  
(In Thousands)

	<u>City Facilities Improvement</u>	<u>Earthquake Safety Improvement</u>	<u>Fire Protection Systems Improvement</u>	<u>Moscone Convention Center</u>
<b>ASSETS</b>				
Deposits and investments with City Treasury.....	\$ 106,041	\$ 728	\$ 10,188	\$ 6,911
Deposits and investments outside City Treasury....	162,993	-	-	-
Receivables:				
Federal and state grants and subventions.....	626	-	-	-
Charges for services.....	-	-	-	-
Interest and other.....	358	2	32	117
Due from other funds.....	-	-	-	-
Due from component unit.....	-	-	-	-
Deferred charges and other assets.....	-	-	-	39
Total assets.....	<u>\$ 270,018</u>	<u>\$ 730</u>	<u>\$ 10,220</u>	<u>\$ 7,067</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable.....	\$ 8,248	\$ 11	\$ 2	\$ -
Accrued payroll.....	177	-	-	-
Deferred tax, grant and subvention revenues.....	-	-	-	-
Due to other funds.....	22,747	-	-	10,700
Deferred credits and other liabilities.....	12	24	-	-
Total liabilities.....	<u>31,184</u>	<u>35</u>	<u>2</u>	<u>10,700</u>
Fund balances:				
Reserved for assets not available for appropriation.....	215	-	-	40
Reserved for encumbrances.....	10,691	25	47	93
Reserved for appropriation carryforward.....	223,269	915	2,836	1,636
Unreserved.....	4,659	(245)	7,335	(5,402)
Total fund balances.....	<u>238,834</u>	<u>695</u>	<u>10,218</u>	<u>(3,633)</u>
Total liabilities and fund balances.....	<u>\$ 270,018</u>	<u>\$ 730</u>	<u>\$ 10,220</u>	<u>\$ 7,067</u>

**CITY AND COUNTY OF SAN FRANCISCO**

**Combining Balance Sheet**  
**Nonmajor Governmental Funds – Capital Projects Funds** (continued)  
 June 30, 2009  
 (In Thousands)

	<b>Public Library Improvement</b>	<b>Recreation and Park Projects</b>	<b>Street Improvement</b>	<b>Total</b>
<b>ASSETS</b>				
Deposits and investments with City Treasury.....	\$ 28,204	\$ 43,756	\$ 25,576	\$ 221,404
Deposits and investments outside City Treasury....	-	-	-	162,993
Receivables:				
Federal and state grants and subventions.....	6,469	4,974	4,359	16,428
Charges for services.....	-	-	30	30
Interest and other.....	77	99	34	719
Due from other funds.....	103	2,709	194	3,006
Due from component unit.....	-	-	958	958
Deferred charges and other assets.....	-	-	-	39
Total assets.....	<u>\$ 34,853</u>	<u>\$ 51,538</u>	<u>\$ 31,151</u>	<u>\$ 405,577</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable.....	\$ 2,619	\$ 2,861	\$ 4,438	\$ 18,179
Accrued payroll.....	130	284	791	1,382
Deferred tax, grant and subvention revenues....	595	2,165	132	2,892
Due to other funds.....	-	-	-	33,447
Deferred credits and other liabilities.....	1,307	374	23,055	24,772
Total liabilities.....	<u>4,651</u>	<u>5,684</u>	<u>28,416</u>	<u>80,672</u>
Fund balances:				
Reserved for assets not available for appropriation.....	-	-	958	1,213
Reserved for encumbrances.....	16,971	10,752	19,651	58,230
Reserved for appropriation carryforward.....	11,136	37,735	14,088	291,615
Unreserved.....	2,095	(2,633)	(31,962)	(26,153)
Total fund balances.....	<u>30,202</u>	<u>45,854</u>	<u>2,735</u>	<u>324,905</u>
Total liabilities and fund balances.....	<u>\$ 34,853</u>	<u>\$ 51,538</u>	<u>\$ 31,151</u>	<u>\$ 405,577</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Nonmajor Governmental Funds – Capital Projects Funds**  
Year Ended June 30, 2009  
(In Thousands)

	<b>City Facilities Improve- ment</b>	<b>Earthquake Safety Improve- ment</b>	<b>Fire Protection Systems Improve- ment</b>	<b>Moscone Convention Center</b>
<b>Revenues:</b>				
Interest and investment income.....	\$ 2,594	\$ 21	\$ 296	\$ 251
Rents and concessions.....	-	-	-	-
Intergovernmental:				
Federal.....	1,323	-	-	-
State.....	-	-	-	-
Other.....	-	-	-	-
Charges for services.....	5	-	-	-
Other.....	-	-	-	-
Total revenues.....	<u>3,922</u>	<u>21</u>	<u>296</u>	<u>251</u>
<b>Expenditures:</b>				
Debt service:				
Interest and fiscal charges.....	100	-	-	-
Bond issuance costs.....	3,313	-	-	-
Capital outlay.....	<u>52,955</u>	<u>297</u>	<u>190</u>	<u>-</u>
Total expenditures.....	<u>56,368</u>	<u>297</u>	<u>190</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(52,446)</u>	<u>(276)</u>	<u>106</u>	<u>251</u>
Other financing sources (uses):				
Transfers in.....	404	-	-	-
Transfers out.....	(125,230)	-	(1,739)	(30)
Issuance of bonds and loans				
Face value of bonds issued.....	294,985	-	-	-
Premium on issuance of bonds.....	9,556	-	-	-
Other financing sources-capital leases.....	-	-	-	-
Total other financing sources, net.....	<u>179,715</u>	<u>-</u>	<u>(1,739)</u>	<u>(30)</u>
Net change in fund balances.....	127,269	(276)	(1,633)	221
Fund balances at beginning of year.....	111,565	971	11,851	(3,854)
Fund balances at end of year.....	<u>\$ 238,834</u>	<u>\$ 695</u>	<u>\$ 10,218</u>	<u>\$ (3,633)</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Nonmajor Governmental Funds – Capital Projects Funds (continued)**  
Year Ended June 30, 2009  
(In Thousands)

	<b>Public Library Improvement</b>	<b>Recreation and Park Projects</b>	<b>Street Improvement</b>	<b>Total</b>
<b>Revenues:</b>				
Interest and investment income.....	\$ 1,003	\$ 779	\$ 292	\$ 5,236
Rents and concessions.....	32	-	661	693
Intergovernmental:				
Federal.....	-	387	7,319	9,029
State.....	4,584	4,349	12,121	21,054
Other.....	-	-	12,676	12,676
Charges for services.....	-	300	1	306
Other.....	-	165	145	310
Total revenues.....	<u>5,619</u>	<u>5,980</u>	<u>33,215</u>	<u>49,304</u>
<b>Expenditures:</b>				
Debt service:				
Interest and fiscal charges.....	-	-	-	100
Bond issuance costs.....	40	517	-	3,870
Capital outlay.....	<u>21,116</u>	<u>33,312</u>	<u>44,603</u>	<u>152,473</u>
Total expenditures.....	<u>21,156</u>	<u>33,829</u>	<u>44,603</u>	<u>156,443</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(15,537)</u>	<u>(27,849)</u>	<u>(11,388)</u>	<u>(107,139)</u>
Other financing sources (uses):				
Transfers in.....	-	1,824	10,987	13,215
Transfers out.....	-	(4,055)	-	(131,054)
Issuance of bonds and loans				
Face value of bonds issued.....	-	42,520	-	337,505
Premium on issuance of bonds.....	-	605	-	10,161
Other financing sources-capital leases.....	103	20,364	-	20,467
Total other financing sources, net.....	<u>103</u>	<u>61,258</u>	<u>10,987</u>	<u>250,294</u>
Net change in fund balances.....	(15,434)	33,409	(401)	143,155
Fund balances at beginning of year.....	<u>45,636</u>	<u>12,445</u>	<u>3,136</u>	<u>181,750</u>
Fund balances at end of year.....	<u>\$ 30,202</u>	<u>\$ 45,854</u>	<u>\$ 2,735</u>	<u>\$ 324,905</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, 2009  
(In Thousands)

	Central Shops Fund	Finance Corporation	Reproduction Fund	Telecom- munications & Information Fund	Total
<b>Assets</b>					
Current assets:					
Deposits and investments with City Treasury.....	\$ 1,379	\$ 310	\$ 663	\$ 13,957	\$ 16,309
Receivables:					
Charges for services.....	89	-	-	-	89
Interest and other.....	-	127	134	592	853
Due from other funds.....	-	316	-	-	316
Capital leases receivable.....	-	21,100	-	-	21,100
Total current assets.....	<u>1,468</u>	<u>21,853</u>	<u>797</u>	<u>14,549</u>	<u>38,667</u>
Noncurrent assets:					
Restricted assets:					
Deposits and investments outside City Treasury.....	-	96,050	-	-	96,050
Capital leases receivable.....	-	272,191	-	-	272,191
Capital assets:					
Facilities and equipment, net of depreciation.....	1,011	-	773	4,579	6,363
Deferred charges and other assets.....	-	4,233	-	-	4,233
Total noncurrent assets.....	<u>1,011</u>	<u>372,474</u>	<u>773</u>	<u>4,579</u>	<u>378,837</u>
Total assets.....	<u>\$ 2,479</u>	<u>\$ 394,327</u>	<u>\$ 1,570</u>	<u>\$ 19,128</u>	<u>\$ 417,504</u>
<b>Liabilities</b>					
Current liabilities:					
Accounts payable.....	\$ 1,277	\$ 549	\$ 139	\$ 6,998	\$ 8,963
Accrued payroll.....	495	-	96	1,313	1,904
Accrued vacation and sick leave pay.....	456	-	-	1,334	1,790
Accrued workers' compensation.....	-	-	-	161	161
Bonds, loans, capital leases, and other payables.....	-	18,890	238	-	19,128
Accrued interest payable.....	-	2,090	-	-	2,090
Due to other funds.....	78	3,141	-	238	3,457
Deferred credits and other liabilities.....	41	95,221	-	939	96,201
Total current liabilities.....	<u>2,347</u>	<u>119,891</u>	<u>473</u>	<u>10,983</u>	<u>133,694</u>
Noncurrent liabilities:					
Accrued vacation and sick leave pay.....	397	-	-	1,196	1,593
Accrued workers' compensation.....	-	-	-	866	866
Other postemployment benefits obligation.....	1,463	-	-	6,422	7,885
Bonds, loans, capital leases, and other payables.....	-	274,436	474	-	274,910
Total noncurrent liabilities.....	<u>1,860</u>	<u>274,436</u>	<u>474</u>	<u>8,484</u>	<u>285,254</u>
Total liabilities.....	<u>4,207</u>	<u>394,327</u>	<u>947</u>	<u>19,467</u>	<u>418,948</u>
<b>Net Assets</b>					
Invested in capital assets, net of related debt.....	1,011	-	61	4,579	5,651
Unrestricted (deficit).....	(2,739)	-	562	(4,918)	(7,095)
Total net assets (deficit).....	<u>\$ (1,728)</u>	<u>\$ -</u>	<u>\$ 623</u>	<u>\$ (339)</u>	<u>\$ (1,444)</u>

Notes:

(1) Intra-entity due to and due from eliminated for presentation in the Statement of Net Assets - Proprietary Funds.

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Statement of Revenues, Expenses, and**  
**Changes in Net Assets – Internal Service Funds**  
Year ended June 30, 2009  
(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>
Operating revenues:					
Charges for services.....	\$ 24,529	\$ -	\$ 6,881	\$ 79,908	\$ 111,318
Rent and concessions.....	-	-	-	48	48
Total operating revenues.....	<u>24,529</u>	<u>-</u>	<u>6,881</u>	<u>79,956</u>	<u>111,366</u>
Operating expenses:					
Personal services.....	11,721	-	1,960	33,192	46,873
Contractual services.....	2,886	-	3,545	31,181	37,612
Materials and supplies.....	9,604	-	345	4,846	14,795
Depreciation and amortization.....	630	348	131	595	1,704
General and administrative.....	89	-	6	205	300
Services provided by other departments.....	1,284	-	975	5,986	8,245
Other.....	120	-	133	680	933
Total operating expenses.....	<u>26,334</u>	<u>348</u>	<u>7,095</u>	<u>76,685</u>	<u>110,462</u>
Operating income (loss).....	<u>(1,805)</u>	<u>(348)</u>	<u>(214)</u>	<u>3,271</u>	<u>904</u>
Nonoperating revenues (expenses):					
Interest and investment income.....	-	9,190	-	29	9,219
Interest expense.....	(109)	(8,842)	(24)	-	(8,975)
Other, net.....	-	-	-	23	23
Total nonoperating revenues (expenses)....	<u>(109)</u>	<u>348</u>	<u>(24)</u>	<u>52</u>	<u>267</u>
Income (loss) before transfers.....	(1,914)	-	(238)	3,323	1,171
Transfers in.....	232	-	23	-	255
Transfers out.....	-	-	-	(29)	(29)
Change in net assets.....	(1,682)	-	(215)	3,294	1,397
Total net assets (deficit) - beginning.....	(46)	-	838	(3,633)	(2,841)
Total net assets (deficit) - ending.....	<u>\$ (1,728)</u>	<u>\$ -</u>	<u>\$ 623</u>	<u>\$ (339)</u>	<u>\$ (1,444)</u>



**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Statement of Cash Flows – Internal Service Funds**  
Year ended June 30, 2009  
(In Thousands)

	Central Shops Fund	Finance Corporation	Reproduction Fund	Telecom- munications & Information Fund	Total
Cash flows from operating activities:					
Cash received from customers.....	\$ 24,628	\$ 32,285	\$ 6,827	\$ 79,906	\$ 143,646
Cash paid to employees for services.....	(10,857)	-	(1,958)	(31,022)	(43,837)
Cash paid to suppliers for goods and services.....	(14,916)	(34,255)	(5,218)	(40,566)	(94,955)
Net cash provided by (used in) operating activities.....	<u>(1,145)</u>	<u>(1,970)</u>	<u>(349)</u>	<u>8,318</u>	<u>4,854</u>
Cash flows from noncapital financing activities:					
Transfers in.....	232	-	23	-	255
Transfers out.....	-	-	-	(29)	(29)
Net cash provided by (used in) noncapital financing activities.....	<u>232</u>	<u>-</u>	<u>23</u>	<u>(29)</u>	<u>226</u>
Cash flows from capital and related financing activities:					
Bond sale proceeds.....	-	178,464	-	-	178,464
Acquisition of capital assets.....	(212)	-	-	(1,903)	(2,115)
Retirement of capital lease obligation.....	-	(167,785)	(93)	(70)	(167,948)
Bond issue costs paid.....	-	(1,016)	-	-	(1,016)
Interest paid on long term debt.....	-	(9,456)	-	-	(9,456)
Net cash provided by (used in) capital financing activities.....	<u>(212)</u>	<u>207</u>	<u>(93)</u>	<u>(1,973)</u>	<u>(2,071)</u>
Cash flows from investing activities:					
Purchases of investments with trustees.....	-	(23,716)	-	-	(23,716)
Proceeds from sale of investments with trustees.....	-	48,328	-	-	48,328
Interest income received.....	-	2,094	-	29	2,123
Other investing activities.....	(109)	-	(23)	-	(132)
Net cash provided by (used in) investing activities.....	<u>(109)</u>	<u>26,706</u>	<u>(23)</u>	<u>29</u>	<u>26,603</u>
Increase (decrease) in cash and cash equivalents.....	(1,234)	24,943	(442)	6,345	29,612
Cash and cash equivalents - beginning of year.....	2,613	32,727	1,105	7,612	44,057
Cash and cash equivalents - end of year.....	<u>\$ 1,379</u>	<u>\$ 57,670</u>	<u>\$ 663</u>	<u>\$ 13,957</u>	<u>\$ 73,669</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating income (loss).....	\$ (1,805)	\$ (348)	\$ (214)	\$ 3,271	\$ 904
Adjustments for non-cash activities:					
Depreciation and amortization.....	630	348	131	595	1,704
Other.....	-	-	-	23	23
Changes in assets/liabilities:					
Receivables, net.....	57	23,485	-	(15)	23,527
Due from other funds.....	-	-	(54)	-	(54)
Deferred charges and other assets.....	-	-	-	6	6
Accounts payable.....	(920)	-	(213)	2,095	962
Accrued payroll.....	72	-	1	(122)	(49)
Accrued vacation and sick leave pay.....	31	-	-	(658)	(627)
Accrued workers' compensation.....	-	-	-	(27)	(27)
Other postemployment benefits obligation.....	761	-	-	2,977	3,738
Due to other funds.....	(13)	-	-	238	225
Deferred credits and other liabilities.....	42	(25,455)	-	(65)	(25,478)
Total adjustments.....	<u>660</u>	<u>(1,622)</u>	<u>(135)</u>	<u>5,047</u>	<u>3,950</u>
Net cash provided by (used in) operating activities.....	<u>\$ (1,145)</u>	<u>\$ (1,970)</u>	<u>\$ (349)</u>	<u>\$ 8,318</u>	<u>\$ 4,854</u>
Reconciliation of cash and cash equivalents to the combining statement of net assets:					
Deposits and investments with City Treasury:					
Unrestricted.....	\$ 1,379	\$ 310	\$ 663	\$ 13,957	\$ 16,309
Deposits and investments outside City Treasury:					
Restricted.....	-	96,050	-	-	96,050
Total deposits and investments.....	1,379	96,360	663	13,957	112,359
Less: Investments outside of City Treasury not meeting the definition of cash equivalents.....	-	(38,690)	-	-	(38,690)
Cash and cash equivalents at end of year on combining statement of cash flows.....	<u>\$ 1,379</u>	<u>\$ 57,670</u>	<u>\$ 663</u>	<u>\$ 13,957</u>	<u>\$ 73,669</u>
Non-cash capital and related financing activities:					
Acquisition of capital assets on accounts payable and capital lease.....	\$ -	\$ 3,644	\$ 620	\$ -	\$ 4,264

## 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 Net Assets – Fiduciary Funds**  
**Pension and Other Employee Trust Funds**  
June 30, 2009  
(In Thousands)

	<u>Pension Trust Fund</u>	<u>Other Employee Benefit Trust Fund</u>	<u>Total</u>
	<u>Employees' Retirement System</u>	<u>Health Service System</u>	<u>Total</u>
<b>Assets</b>			
Deposits and investments with City Treasury.....	\$ 6,595	\$ 59,560	\$ 66,155
Deposits and investments outside City Treasury:			
Cash and deposits.....	27,575	-	27,575
Short term investments.....	504,096	-	504,096
Alternative investments.....	1,511,250	-	1,511,250
Debt securities.....	3,716,233	-	3,716,233
Equity securities.....	5,114,484	-	5,114,484
Real estate.....	1,181,932	-	1,181,932
Foreign currency contracts, net.....	2,094	-	2,094
Receivables:			
Employer and employee contributions.....	13,630	23,036	36,666
Brokers, general partners and others.....	185,725	-	185,725
Interest and other.....	50,762	7,258	58,020
Invested in securities lending collateral.....	837,074	-	837,074
Total assets.....	<u>13,151,450</u>	<u>89,854</u>	<u>13,241,304</u>
<b>Liabilities</b>			
Accounts payable.....	12,020	23,388	35,408
Estimated claims payable.....	-	12,143	12,143
Payable to brokers.....	366,728	-	366,728
Deferred Retirement Option Program liabilities.....	4,143	-	4,143
Payable to borrowers of securities.....	881,830	-	881,830
Deferred credits and other liabilities.....	-	40,923	40,923
Total liabilities.....	<u>1,264,721</u>	<u>76,454</u>	<u>1,341,175</u>
<b>Net Assets</b>			
Held in trust for pension benefits and other purposes.....	<u>\$ 11,886,729</u>	<u>\$ 13,400</u>	<u>\$ 11,900,129</u>

**CITY AND COUNTY OF SAN FRANCISCO**

**Combining Statement of Changes in Fiduciary Net Assets – Fiduciary Funds  
Pension and Other Employee Trust Funds  
Year ended June 30, 2009  
(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>
Additions:			
Employees' contributions.....	\$ 192,964	\$ 98,524	\$ 291,488
Employer contributions.....	119,751	517,493	637,244
Transfers from CalPERS.....	6,350	-	6,350
Total contributions.....	<u>319,065</u>	<u>616,017</u>	<u>935,082</u>
Investment income/loss:			
Interest.....	232,926	685	233,611
Dividends.....	144,815	-	144,815
Net appreciation/(depreciation) in fair value of investments.....	(3,815,666)	64	(3,815,602)
Securities lending loss.....	(25,493)	-	(25,493)
Fixed coupon dollar repurchase agreement loss.....	(9,104)	-	(9,104)
Total investment income.....	<u>(3,472,522)</u>	<u>749</u>	<u>(3,471,773)</u>
Less investment expenses:			
Securities lending borrower rebates and expenses.....	(1,568)	-	(1,568)
Fixed coupon dollar repurchase agreement finance charges and expenses.....	(1,650)	-	(1,650)
Other investment expenses.....	(37,110)	-	(37,110)
Total investment expenses.....	<u>(40,328)</u>	<u>-</u>	<u>(40,328)</u>
Total additions, net.....	<u>(3,193,785)</u>	<u>616,766</u>	<u>(2,577,019)</u>
Deductions:			
Benefit payments.....	732,342	626,923	1,359,265
Refunds of contributions.....	6,714	-	6,714
Administrative expenses.....	12,951	-	12,951
Total deductions.....	<u>752,007</u>	<u>626,923</u>	<u>1,378,930</u>
Change in net assets.....	(3,945,792)	(10,157)	(3,955,949)
Net assets at beginning of year.....	15,832,521	23,557	15,856,078
Net assets at end of year.....	<u>\$ 11,886,729</u>	<u>\$ 13,400</u>	<u>\$ 11,900,129</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Statement of Changes in Assets and Liabilities – Agency Funds**  
Year ended June 30, 2009  
(In Thousands)

	<u>Balance July 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2009</u>
<b>Assistance Program Fund</b>				
<b>ASSETS</b>				
Deposits and investments with City Treasury.....	\$ 305	\$ 48,330	\$ 12,947	\$ 35,688
Receivables:				
Interest and other.....	-	388	300	88
Total assets.....	<u>\$ 305</u>	<u>\$ 48,718</u>	<u>\$ 13,247</u>	<u>\$ 35,776</u>
<b>LIABILITIES</b>				
Accounts payable.....	\$ 16	\$ 6,536	\$ 5,818	\$ 734
Agency obligations.....	289	48,325	13,572	35,042
Total liabilities.....	<u>\$ 305</u>	<u>\$ 54,861</u>	<u>\$ 19,390</u>	<u>\$ 35,776</u>
<b>Deposits Fund</b>				
<b>ASSETS</b>				
Deposits and investments with City Treasury.....	\$ 11,680	\$ 48,304	\$ 41,738	\$ 18,246
Deposits and investments outside City Treasury.....	7	15	7	15
Receivables:				
Interest and other.....	34	51	46	39
Deferred charges and other assets.....	8,899	15,400	-	24,299
Total assets.....	<u>\$ 20,620</u>	<u>\$ 63,770</u>	<u>\$ 41,791</u>	<u>\$ 42,599</u>
<b>LIABILITIES</b>				
Accounts payable.....	\$ 407	\$ 9,543	\$ 9,055	\$ 895
Agency obligations.....	20,213	47,474	25,983	41,704
Total liabilities.....	<u>\$ 20,620</u>	<u>\$ 57,017</u>	<u>\$ 35,038</u>	<u>\$ 42,599</u>
<b>Payroll Deduction Fund</b>				
<b>ASSETS</b>				
Deposits and investments with City Treasury.....	\$ 8,560	\$ 2,068	\$ -	\$ 10,628
Receivables:				
Employer and employee contributions.....	44,677	3,430	-	48,107
Total assets.....	<u>\$ 53,237</u>	<u>\$ 5,498</u>	<u>\$ -</u>	<u>\$ 58,735</u>
<b>LIABILITIES</b>				
Accounts payable.....	\$ 12,737	\$ 34,087	\$ -	\$ 46,824
Agency obligations.....	40,500	1,617	30,206	11,911
Total liabilities.....	<u>\$ 53,237</u>	<u>\$ 35,704</u>	<u>\$ 30,206</u>	<u>\$ 58,735</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Statement of Changes in Assets and Liabilities –**  
**Agency Funds** (continued)  
Year ended June 30, 2009  
(In Thousands)

	<u>Balance July 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2009</u>
<b>State Revenue Collection Fund</b>				
<b>ASSETS</b>				
Deposits and investments with City Treasury.....	\$ 877	\$ 2,372	\$ 2,664	\$ 585
Deposits and investments outside City Treasury.....	1	-	1	-
Total assets.....	<u>\$ 878</u>	<u>\$ 2,372</u>	<u>\$ 2,665</u>	<u>\$ 585</u>
<b>LIABILITIES</b>				
Accounts payable.....	\$ 343	\$ 2,609	\$ 2,656	\$ 296
Agency obligations.....	535	2,372	2,618	289
Total liabilities.....	<u>\$ 878</u>	<u>\$ 4,981</u>	<u>\$ 5,274</u>	<u>\$ 585</u>
 <b>Tax Collection Fund</b>				
<b>ASSETS</b>				
Deposits and investments with City Treasury.....	\$ 24,832	\$ 2,599,450	\$ 2,624,282	\$ -
Deposits and investments outside City Treasury.....	24	208	24	208
Receivables:				
Interest and other.....	143,825	1,658,426	1,610,418	191,833
Total assets.....	<u>\$ 168,681</u>	<u>\$ 4,258,084</u>	<u>\$ 4,234,724</u>	<u>\$ 192,041</u>
<b>LIABILITIES</b>				
Accounts payable.....	\$ 1,751	\$ 49,546	\$ 43,077	\$ 8,220
Agency obligations.....	166,930	1,938,304	1,921,413	183,821
Total liabilities.....	<u>\$ 168,681</u>	<u>\$ 1,987,850</u>	<u>\$ 1,964,490</u>	<u>\$ 192,041</u>
 <b>Transit Fund</b>				
<b>ASSETS</b>				
Deposits and investments with City Treasury.....	\$ 2,067	\$ 58,518	\$ 55,406	\$ 5,179
Receivables:				
Interest and other.....	11	86	93	4
Total assets.....	<u>\$ 2,078</u>	<u>\$ 58,604</u>	<u>\$ 55,499</u>	<u>\$ 5,183</u>
<b>LIABILITIES</b>				
Accounts payable.....	\$ 202	\$ 23,789	\$ 20,586	\$ 3,405
Agency obligations.....	1,876	36,009	36,107	1,778
Total liabilities.....	<u>\$ 2,078</u>	<u>\$ 59,798</u>	<u>\$ 56,693</u>	<u>\$ 5,183</u>

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Statement of Changes in Assets and Liabilities –**  
**Agency Funds** (continued)  
Year ended June 30, 2009  
(In Thousands)

	<u>Balance July 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2009</u>
<b>Other Agency Funds</b>				
<b>ASSETS</b>				
Deposits and investments with City Treasury.....	\$ 36,044	\$ 136,372	\$ 151,611	\$ 20,805
Deposits and investments outside City Treasury.....	12	-	12	-
Receivables:				
Interest and other.....	24	501	3	522
Total assets.....	<u>\$ 36,080</u>	<u>\$ 136,873</u>	<u>\$ 151,626</u>	<u>\$ 21,327</u>
<b>LIABILITIES</b>				
Accounts payable.....	\$ 21,554	\$ 124,432	\$ 140,078	\$ 5,908
Agency obligations.....	14,526	126,868	125,975	15,419
Total liabilities.....	<u>\$ 36,080</u>	<u>\$ 251,300</u>	<u>\$ 266,053</u>	<u>\$ 21,327</u>
<b>Total Agency Funds</b>				
<b>ASSETS</b>				
Deposits and investments with City Treasury.....	\$ 84,365	\$ 2,895,414	\$ 2,888,648	\$ 91,131
Deposits and investments outside City Treasury.....	44	223	44	223
Receivables:				
Employer and employee contributions.....	44,677	3,430	-	48,107
Interest and other.....	143,894	1,659,452	1,610,860	192,486
Deferred charges and other assets.....	8,899	15,400	-	24,299
Total assets.....	<u>\$ 281,879</u>	<u>\$ 4,573,919</u>	<u>\$ 4,499,552</u>	<u>\$ 356,246</u>
<b>LIABILITIES</b>				
Accounts payable.....	\$ 37,010	\$ 250,542	\$ 221,270	\$ 66,282
Agency obligations.....	244,869	2,200,969	2,155,874	289,964
Total liabilities.....	<u>\$ 281,879</u>	<u>\$ 2,451,511</u>	<u>\$ 2,377,144</u>	<u>\$ 356,246</u>