

Combining Financial Statements And Supplemental Information



CITY AND COUNTY OF SAN FRANCISCO

Nonmajor Governmental Funds

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

(Continued)

CITY AND COUNTY OF SAN FRANCISCO

SPECIAL REVENUE FUNDS *(Continued)*

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

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

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

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

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

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

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

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

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

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

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CITY AND COUNTY OF SAN FRANCISCO

SPECIAL REVENUE FUNDS *(Continued)*

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

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

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

DEBT SERVICE FUNDS

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

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

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

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

CAPITAL PROJECTS FUNDS

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

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

(Continued)

CITY AND COUNTY OF SAN FRANCISCO

CAPITAL PROJECTS FUNDS (*Continued*)

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

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

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

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

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

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

PERMANENT FUND

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

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



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CITY AND COUNTY OF SAN FRANCISCO

**Combining Balance Sheet
Nonmajor Governmental Funds**

June 30, 2004

(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>
ASSETS					
Deposits and investments with City Treasury.....	\$ 468,362	\$ 16,086	\$ 74,770	\$ 5,577	\$ 564,795
Deposits and investments outside City Treasury.....	8,271	16,459	49,281	54	74,065
Receivables:					
Property taxes and penalties.....	2,404	4,171	-	-	6,575
Other local taxes.....	12,161	-	-	-	12,161
Federal and state grants and subventions.....	65,497	-	33,343	-	98,840
Charges for services.....	6,036	-	127	-	6,163
Interest and other.....	1,474	275	159	9	1,917
Due from other funds.....	1,111	-	4,273	-	5,384
Loans receivable (net of allowance for uncollectibles).....	213,429	-	-	-	213,429
Deferred charges and other assets.....	1,410	-	215	-	1,625
Total assets.....	<u>\$ 780,155</u>	<u>\$ 36,991</u>	<u>\$ 162,168</u>	<u>\$ 5,640</u>	<u>\$ 984,954</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable.....	\$ 40,959	\$ 209	\$ 17,647	\$ 79	\$ 58,894
Accrued payroll.....	6,069	-	990	9	7,068
Deferred tax, grant and subvention revenues.....	20,437	4,009	7,174	-	31,620
Due to other funds.....	68,516	-	20,453	-	88,969
Agency obligations.....	-	-	-	138	138
Deferred credits and other liabilities.....	224,890	14,291	1,945	-	241,126
Bonds, loans, capital leases and other payables.....	50,000	-	-	-	50,000
Total liabilities.....	<u>410,871</u>	<u>18,509</u>	<u>48,209</u>	<u>226</u>	<u>477,815</u>
Fund balances:					
Reserved for assets not available for appropriation.....	17,389	-	-	54	17,443
Reserved for debt service.....	318	18,482	-	-	18,800
Reserved for encumbrances.....	76,964	-	65,818	2	142,784
Reserved for appropriation carryforward.....	247,565	-	38,093	2,032	287,690
Reserved for subsequent years' budgets.....	8,005	-	-	-	8,005
Unreserved (deficit).....	19,043	-	10,048	3,326	32,417
Total fund balances.....	<u>369,284</u>	<u>18,482</u>	<u>113,959</u>	<u>5,414</u>	<u>507,139</u>
Total liabilities and fund balances.....	<u>\$ 780,155</u>	<u>\$ 36,991</u>	<u>\$ 162,168</u>	<u>\$ 5,640</u>	<u>\$ 984,954</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds

Year ended June 30, 2004

(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds Bequest Fund	Total Nonmajor Governmental Funds
Revenues:					
Property taxes.....	\$ 75,151	\$ 98,467	\$ -	\$ -	\$ 173,618
Business taxes.....	481	-	-	-	481
Other local taxes.....	105,906	-	-	-	105,906
Licenses, permits and franchises.....	6,287	-	-	-	6,287
Fines, forfeitures and penalties.....	3,025	-	-	-	3,025
Interest and investment income.....	6,199	754	1,419	36	8,408
Rents and concessions.....	24,608	15,773	735	366	41,482
Intergovernmental:					
Federal.....	172,311	-	8,797	-	181,108
State.....	128,211	747	4,799	-	133,757
Other.....	996	-	17,263	-	18,259
Charges for services.....	120,972	-	724	-	121,696
Other.....	23,106	-	4,458	16	27,580
Total revenues.....	667,253	115,741	38,195	418	821,607
Expenditures:					
Current:					
Public protection.....	36,029	-	-	-	36,029
Public works, transportation and commerce.....	106,844	-	-	-	106,844
Human welfare and neighborhood development.....	173,947	-	-	-	173,947
Community health.....	99,189	-	-	-	99,189
Culture and recreation.....	179,573	-	-	612	180,185
General administration and finance.....	25,574	-	-	-	25,574
General City responsibilities.....	366	-	-	-	366
Debt service:					
Principal retirement.....	9	78,822	-	-	78,831
Interest and fiscal charges.....	2	61,694	190	-	61,886
Bond issuance costs.....	-	710	266	-	976
Capital outlay.....	-	-	165,872	-	165,872
Total expenditures.....	621,533	141,226	166,328	612	929,699
Deficiency of revenues under expenditures.....	45,720	(25,485)	(128,133)	(194)	(108,092)
Other financing sources (uses):					
Transfers in.....	58,091	9,304	15,774	-	83,169
Transfers out.....	(160,335)	(405)	(18,793)	(3)	(179,536)
Issuance of bonds and loans					
Face value of bonds issued.....	-	66,205	20,960	-	87,165
Face value of loans issued.....	-	-	2,156	-	2,156
Premium on issuance of bonds.....	-	799	254	-	1,053
Payment to refunded bond escrow agent.....	-	(65,802)	-	-	(65,802)
Total other financing sources (uses).....	(102,244)	10,101	20,351	(3)	(71,795)
Net change in fund balances.....	(56,524)	(15,384)	(107,782)	(197)	(179,887)
Fund balances at beginning of year.....	425,808	33,866	221,741	5,611	687,026
Fund balances at end of year.....	\$ 369,284	\$ 18,482	\$ 113,959	\$ 5,414	\$ 507,139

CITY AND COUNTY OF SAN FRANCISCO
Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue

June 30, 2004

(In Thousands)

	Building Inspection Fund	Children and Families Fund	Community/ Neighborhood Development Fund	Community Health Services Fund	Convention Facilities Fund	Court's Fund	Cultural and Recreation Fund	Environmental Protection Fund
ASSETS								
Deposits and investments with City Treasury.....	\$ 29,972	\$ 43,870	\$ 48,021	\$ 13,114	\$ 12,309	\$ 7,111	\$ 2	\$ 588
Deposits and investments outside City								
Treasury.....	-	-	1,534	-	-	-	-	-
Receivables:								
Property taxes and penalties.....	-	913	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Federal and state grants and subventions.....	-	10,319	6,460	16,833	-	112	11,457	896
Charges for services.....	-	-	-	2	-	2	87	-
Interest and other.....	44	79	88	9	-	11	4	1
Due from other funds.....	-	-	-	-	-	-	-	-
Loans receivable (net of allowance for uncollectibles).....	137	-	204,614	-	8,678	-	-	-
Deferred charges and other assets.....	-	1	446	1	71	-	-	-
Total assets.....	<u>\$ 30,153</u>	<u>\$ 55,182</u>	<u>\$ 261,163</u>	<u>\$ 29,959</u>	<u>\$ 21,058</u>	<u>\$ 7,236</u>	<u>\$ 11,550</u>	<u>\$ 1,485</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable.....	\$ 189	\$ 12,097	\$ 1,882	\$ 8,431	\$ 3,946	\$ 63	\$ 355	\$ 105
Accrued payroll.....	733	412	289	828	4	-	59	20
Deferred tax, grant and subvention revenues.....	-	811	5	1,592	-	-	10,950	930
Due to other funds.....	-	4,571	-	-	-	-	8,497	-
Deferred credits and other liabilities.....	3,947	3,636	190,805	7,441	11,158	-	-	-
Bonds, loans, capital leases and other payables.....	-	-	-	-	-	-	-	-
Total liabilities.....	<u>4,869</u>	<u>21,527</u>	<u>192,981</u>	<u>18,292</u>	<u>15,108</u>	<u>63</u>	<u>19,861</u>	<u>1,055</u>
Fund balances:								
Reserved for assets not available for appropriation.....	-	1	15,343	1	1,012	-	-	-
Reserved for encumbrances.....	895	9,154	30,986	12,988	2,330	79	124	168
Reserved for appropriation carryforward.....	10,784	18,086	18,471	6,383	4,757	3,689	1,602	408
Reserved for subsequent years' budgets.....	-	8,000	-	-	-	-	5	-
Unreserved (deficit).....	13,605	(1,586)	3,382	(7,705)	(2,149)	3,405	(10,042)	(146)
Total fund balances.....	<u>25,284</u>	<u>33,655</u>	<u>68,182</u>	<u>11,667</u>	<u>5,950</u>	<u>7,173</u>	<u>(8,311)</u>	<u>430</u>
Total liabilities and fund balances.....	<u>\$ 30,153</u>	<u>\$ 55,182</u>	<u>\$ 261,163</u>	<u>\$ 29,959</u>	<u>\$ 21,058</u>	<u>\$ 7,236</u>	<u>\$ 11,550</u>	<u>\$ 1,485</u>

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CITY AND COUNTY OF SAN FRANCISCO

**Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue (Continued)**

June 30, 2004

(In Thousands)

	Gasoline Tax Fund	General Services Fund	Gift Fund	Golf Fund	Human Welfare Fund	Open Space and Park Fund	Public Library Fund
ASSETS							
Deposits and investments with City Treasury.....	\$ 2,261	\$ 7,866	\$ 7,957	\$ 414	\$ -	\$ 24,239	\$ 13,195
Deposits and investments outside City							
Treasury.....	-	-	469	-	-	-	-
Receivables:							
Property taxes and penalties.....	-	-	-	-	-	789	702
Other local taxes.....	-	65	-	-	-	-	-
Federal and state grants and subventions.....	1,974	-	63	-	5,368	-	-
Charges for services.....	346	788	423	297	-	-	1
Interest and other.....	6	94	2	-	-	40	16
Due from other funds.....	-	-	-	-	-	-	-
Due from component unit.....	-	-	-	-	-	-	-
Loans receivable (net of allowance for uncollectibles).....	-	-	-	-	-	-	-
Deferred charges and other assets.....	-	-	-	-	-	-	-
Total assets.....	<u>\$ 4,587</u>	<u>\$ 8,813</u>	<u>\$ 8,914</u>	<u>\$ 711</u>	<u>\$ 5,368</u>	<u>\$ 25,068</u>	<u>\$ 13,914</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable.....	\$ 39	\$ 3,962	\$ 107	\$ 240	\$ 1,397	\$ 552	\$ 2,185
Accrued payroll.....	442	59	22	88	-	506	1,280
Deferred tax, grant and subvention revenues.....	-	151	103	-	41	706	619
Due to other funds.....	602	-	-	-	3,728	-	-
Deferred credits and other liabilities.....	-	250	-	29	-	3,105	3,285
Bonds, loans, capital leases and other payables.....	-	-	-	-	-	-	-
Total liabilities.....	<u>1,083</u>	<u>4,422</u>	<u>232</u>	<u>357</u>	<u>5,166</u>	<u>4,869</u>	<u>7,369</u>
Fund balances:							
Reserved for assets not available for appropriation.....	-	-	469	-	-	-	-
Reserved for encumbrances.....	160	99	171	199	1,661	1,415	1,597
Reserved for appropriation carryforward.....	3,051	2,076	5,451	-	64	18,168	1,435
Reserved for subsequent years' budgets.....	-	-	-	-	-	-	-
Unreserved (deficit).....	293	2,216	2,591	155	(1,523)	616	3,513
Total fund balances.....	<u>3,504</u>	<u>4,391</u>	<u>8,682</u>	<u>354</u>	<u>202</u>	<u>20,199</u>	<u>6,545</u>
Total liabilities and fund balances.....	<u>\$ 4,587</u>	<u>\$ 8,813</u>	<u>\$ 8,914</u>	<u>\$ 711</u>	<u>\$ 5,368</u>	<u>\$ 25,068</u>	<u>\$ 13,914</u>

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CITY AND COUNTY OF SAN FRANCISCO

**Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue (Continued)**

June 30, 2004

(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
ASSETS							
Deposits and investments with City Treasury.....	\$ 7,596	\$ 16,521	\$ 4,824	\$ 215,877	\$ 1,592	\$ 11,033	\$468,362
Deposits and investments outside City							
Treasury.....	411	-	1,215	4,642	-	-	8,271
Receivables:							
Property taxes and penalties.....	-	-	-	-	-	-	2,404
Other local taxes.....	350	-	-	11,746	-	-	12,161
Federal and state grants and subventions.....	8,417	1,099	-	1,973	526	-	65,497
Charges for services.....	513	3,577	-	-	-	-	6,036
Interest and other.....	41	-	1	1,038	-	-	1,474
Due from other funds.....	-	437	-	674	-	-	1,111
Loans receivable (net of allowance for uncollectibles).....	-	-	-	-	-	-	213,429
Deferred charges and other assets.....	84	807	-	-	-	-	1,410
Total assets.....	<u>\$ 17,412</u>	<u>\$ 22,441</u>	<u>\$ 6,040</u>	<u>\$ 235,950</u>	<u>\$ 2,118</u>	<u>\$ 11,033</u>	<u>\$ 780,155</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable.....	\$ 1,226	\$ 2,314	\$ 177	\$ 1,059	\$ 465	\$ 168	\$40,959
Accrued payroll.....	672	312	59	62	5	217	6,069
Deferred tax, grant and subvention revenues.....	2,310	-	-	2,219	-	-	20,437
Due to other funds.....	-	3,974	-	47,144	-	-	68,516
Deferred credits and other liabilities.....	170	1,064	-	-	-	-	224,890
Bonds, loans, capital leases and other payables..	-	-	-	50,000	-	-	50,000
Total liabilities.....	<u>4,378</u>	<u>7,664</u>	<u>236</u>	<u>100,484</u>	<u>470</u>	<u>385</u>	<u>410,871</u>
Fund balances:							
Reserved for assets not available for appropriation.....	460	-	103	-	-	-	17,389
Reserved for debt service.....	-	-	-	318	-	-	318
Reserved for encumbrances.....	4,580	4,352	264	4,517	165	1,060	76,964
Reserved for appropriation carryforward.....	688	13,104	3,741	126,596	-	9,011	247,565
Reserved for subsequent years' budgets.....	-	-	-	-	-	-	8,005
Unreserved (deficit).....	7,306	(2,679)	1,696	4,035	1,483	577	19,043
Total fund balances.....	<u>13,034</u>	<u>14,777</u>	<u>5,804</u>	<u>135,466</u>	<u>1,648</u>	<u>10,648</u>	<u>369,284</u>
Total liabilities and fund balances.....	<u>\$ 17,412</u>	<u>\$ 22,441</u>	<u>\$ 6,040</u>	<u>\$ 235,950</u>	<u>\$ 2,118</u>	<u>\$ 11,033</u>	<u>\$ 780,155</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds - Special Revenue
Year ended June 30, 2004
(In Thousands)

	Building Inspection Fund	Children and Families Fund	Community/ Neighborhood Development Fund	Community Health Services Fund	Convention Facilities Fund	Court's Fund	Cultural and Recreation Fund	Environmental Protection Fund
Revenues:								
Property taxes.....	\$ -	\$ 28,126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	481	-	-	-	-	-
Other local taxes.....	-	-	-	-	39,574	-	-	-
Licenses, permits and franchises.....	3,479	-	-	-	-	-	135	-
Fines, forfeitures and penalties.....	-	-	-	1,658	-	23	-	-
Interest and investment income.....	188	357	3,551	65	152	46	18	22
Rents and concessions.....	-	-	-	-	13,427	-	160	-
Intergovernmental:								
Federal.....	-	21,004	34,086	80,347	-	112	-	138
State.....	-	17,361	60	11,956	-	-	1,575	1,012
Other.....	-	-	-	-	-	-	-	890
Charges for services.....	32,259	866	5,543	1,094	3,170	4,269	4,807	-
Other.....	17	10	10,513	489	9	-	247	35
Total revenues.....	35,943	67,724	54,234	95,609	56,332	4,450	6,942	2,097
Expenditures:								
Current:								
Public protection.....	-	-	-	137	-	4,582	-	-
Public works, transportation and commerce..	31,383	-	1,095	-	193	393	211	-
Human welfare and neighborhood development.....	-	77,264	59,178	-	1,376	-	-	2,143
Community health.....	-	-	35	98,575	-	-	-	-
Culture and recreation.....	-	-	900	-	74,136	-	15,982	-
General administration and finance.....	-	-	4,791	20	-	-	128	-
General City responsibilities.....	-	-	-	-	161	-	-	9
Debt service:								
Principal retirement.....	-	-	-	-	-	-	9	-
Interest and fiscal charges.....	-	-	-	-	-	-	2	-
Total expenditures.....	31,383	77,264	65,999	98,732	75,866	4,975	16,332	2,152
Excess (deficiency) of revenues over (under) expenditures.....	4,560	(9,540)	(11,765)	(3,123)	(19,534)	(525)	(9,390)	(55)
Other financing sources (uses):								
Transfers in.....	-	2,751	141	710	13,304	-	64	9
Transfers out.....	(3,629)	-	(2,513)	(43)	(152)	-	(1,360)	-
Total other financing sources (uses).....	(3,629)	2,751	(2,372)	667	13,152	-	(1,296)	9
Net change in fund balances.....	931	(6,789)	(14,137)	(2,456)	(6,382)	(525)	(10,686)	(46)
Fund balances at beginning of year.....	24,353	40,444	82,319	14,123	12,332	7,698	2,375	476
Fund balances at end of year.....	\$ 25,284	\$ 33,655	\$ 68,182	\$ 11,667	\$ 5,950	\$ 7,173	\$ (8,311)	\$ 430

(Continued)

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds - Special Revenue (Continued)
Year ended June 30, 2004
(In Thousands)

	Gasoline Tax Fund	General Services Fund	Gift Fund	Golf Fund	Human Welfare Fund	Open Space and Park Fund	Public Library Fund
Revenues:							
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,516	\$ 23,509
Business taxes.....	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-
Licenses, permits and franchises.....	-	960	-	-	289	-	-
Fines, forfeitures and penalties.....	-	-	-	-	-	-	-
Interest and investment income.....	37	4	89	-	1	150	67
Rents and concessions.....	-	215	-	795	-	-	91
Intergovernmental:							
Federal.....	-	78	-	-	11,843	-	-
State.....	17,585	834	-	-	3,749	175	672
Other.....	-	-	-	-	-	-	-
Charges for services.....	348	10,670	185	6,356	172	-	670
Other.....	1	-	6,952	-	-	-	-
Total revenues.....	17,971	12,761	7,226	7,151	16,054	23,841	25,009
Expenditures:							
Current:							
Public protection.....	-	421	37	-	-	-	-
Public works, transportation and commerce.....	26,636	879	141	3	-	6,856	74
Human welfare and neighborhood development.....	-	240	3,461	-	16,943	-	-
Community health.....	-	-	178	-	-	-	-
Culture and recreation.....	-	376	760	6,666	-	19,289	52,253
General administration and finance.....	-	10,623	551	-	-	-	-
General City responsibilities.....	-	196	-	-	-	-	-
Debt service:							
Principal retirement.....	-	-	-	-	-	-	-
Interest and fiscal charges.....	-	-	-	-	-	-	-
Total expenditures.....	26,636	12,735	5,128	6,669	16,943	26,145	52,327
Excess (deficiency) of revenues over (under) expenditures.....	(8,665)	26	2,098	482	(889)	(2,304)	(27,318)
Other financing sources (uses):							
Transfers in.....	5,280	283	-	-	84	150	29,351
Transfers out.....	(58)	(275)	(111)	(150)	(16)	(518)	(5)
Total other financing sources (uses).....	5,222	8	(111)	(150)	68	(368)	29,346
Net change in fund balances.....	(3,443)	34	1,987	332	(821)	(2,672)	2,028
Fund balances at beginning of year.....	6,947	4,357	6,695	22	1,023	22,871	4,517
Fund balances at end of year.....	\$ 3,504	\$ 4,391	\$ 8,682	\$ 354	\$ 202	\$ 20,199	\$ 6,545

(Continued)

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds - Special Revenue (Continued)
Year ended June 30, 2004
(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
Revenues:							
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,151
Business taxes.....	-	-	-	-	-	-	481
Other local taxes.....	-	-	-	61,925	-	4,407	105,906
Licenses, permits and franchises.....	1,424	-	-	-	-	-	6,287
Fines, forfeitures and penalties.....	1,344	-	-	-	-	-	3,025
Interest and investment income.....	208	150	15	1,002	-	77	6,199
Rents and concessions.....	-	918	7,393	-	-	1,609	24,608
Intergovernmental:							
Federal.....	20,566	29	-	-	4,108	-	172,311
State.....	11,683	153	-	58,663	2,733	-	128,211
Other.....	-	106	-	-	-	-	996
Charges for services.....	33,507	14,400	2,367	-	-	289	120,972
Other.....	13	1,721	61	3,038	-	-	23,106
Total revenues.....	68,745	17,477	9,836	124,628	6,841	6,382	667,253
Expenditures:							
Current:							
Public protection.....	30,115	737	-	-	-	-	36,029
Public works, transportation and commerce.....	10,447	6,151	564	21,374	-	444	106,844
Human welfare and neighborhood development.....	88	6,328	47	-	6,879	-	173,947
Community health.....	401	-	-	-	-	-	99,189
Culture and recreation.....	-	41	-	-	-	9,170	179,573
General administration and finance.....	16	129	9,316	-	-	-	25,574
General City responsibilities.....	-	-	-	-	-	-	366
Debt service:							
Principal retirement.....	-	-	-	-	-	-	9
Interest and fiscal charges.....	-	-	-	-	-	-	2
Total expenditures.....	41,067	13,386	9,927	21,374	6,879	9,614	621,533
Excess (deficiency) of revenues over (under) expenditures.....	27,678	4,091	(91)	103,254	(38)	(3,232)	45,720
Other financing sources (uses):							
Transfers in.....	2,701	848	226	2,189	-	-	58,091
Transfers out.....	(27,992)	(3,787)	(202)	(119,064)	-	(460)	(160,335)
Total other financing sources (uses).....	(25,291)	(2,939)	24	(116,875)	-	(460)	(102,244)
Net change in fund balances.....	2,387	1,152	(67)	(13,621)	(38)	(3,692)	(56,524)
Fund balances at beginning of year.....	10,647	13,625	5,871	149,087	1,686	14,340	425,808
Fund balances at end of year.....	\$ 13,034	\$ 14,777	\$ 5,804	\$ 135,466	\$ 1,648	\$ 10,648	\$ 369,284

CITY AND COUNTY OF SAN FRANCISCO
SPECIAL REVENUE FUNDS
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances -
Budget and Actual - Budget Basis
Year ended June 30, 2004
(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)
Revenues:								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ 27,399	\$ 27,399	\$ 28,126	\$ 727
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	3,200	3,200	3,479	279	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	650	650	416	(234)	858	864	759	(105)
Rents and concessions.....	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal.....	-	-	-	-	20,722	21,987	21,004	(983)
State.....	-	-	-	-	17,980	18,377	17,362	(1,015)
Other.....	-	-	-	-	-	59	59	-
Charges for services.....	25,346	25,346	32,259	6,913	99	862	866	4
Other revenues.....	-	-	17	17	1,287	1,287	(50)	(1,337)
Total revenues.....	<u>29,196</u>	<u>29,196</u>	<u>36,171</u>	<u>6,975</u>	<u>68,345</u>	<u>70,835</u>	<u>68,126</u>	<u>(2,709)</u>
Expenditures:								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	31,247	32,344	31,383	961	-	-	-	-
Human welfare and neighborhood development.....	-	-	-	-	69,532	78,827	77,263	1,564
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	-	-	-	1,287	-	-	-
General administration and finance.....	-	-	-	-	-	-	-	-
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>31,247</u>	<u>32,344</u>	<u>31,383</u>	<u>961</u>	<u>70,819</u>	<u>78,827</u>	<u>77,263</u>	<u>1,564</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(2,051)</u>	<u>(3,148)</u>	<u>4,788</u>	<u>7,936</u>	<u>(2,474)</u>	<u>(7,992)</u>	<u>(9,137)</u>	<u>(1,145)</u>
Other financing sources (uses):								
Transfers in.....	-	-	-	-	2,749	2,749	2,749	-
Transfers out.....	(5,099)	(3,599)	(3,599)	-	-	-	-	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>(5,099)</u>	<u>(3,599)</u>	<u>(3,599)</u>	<u>-</u>	<u>2,749</u>	<u>2,749</u>	<u>2,749</u>	<u>-</u>
Net change in fund balances.....	<u>(7,150)</u>	<u>(6,747)</u>	<u>1,189</u>	<u>7,936</u>	<u>275</u>	<u>(5,243)</u>	<u>(6,388)</u>	<u>(1,145)</u>
Budgetary fund balance (deficit), July 1.....	<u>7,150</u>	<u>24,078</u>	<u>24,078</u>	<u>-</u>	<u>325</u>	<u>40,007</u>	<u>40,007</u>	<u>-</u>
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 17,331</u>	<u>\$ 25,267</u>	<u>\$ 7,936</u>	<u>\$ 600</u>	<u>\$ 34,764</u>	<u>\$ 33,619</u>	<u>\$ (1,145)</u>

(Continued)

CITY AND COUNTY OF SAN FRANCISCO
SPECIAL REVENUE FUNDS
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances -
Budget and Actual - Budget Basis (Continued)
Year ended June 30, 2004
(In Thousands)

	<u>Community/Neighborhood Development Fund</u>				<u>Community Health Services Fund</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	700	700	481	(219)	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	2,044	3,016	1,658	(1,358)
Interest and investment income.....	-	3,246	4,170	924	50	57	70	13
Rents and concessions.....	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal.....	-	34,086	34,086	-	76,717	80,346	80,346	-
State.....	-	60	60	-	16,860	11,956	11,956	-
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	4,587	4,607	5,543	936	118	1,917	1,094	(823)
Other revenues.....	-	10,591	10,513	(78)	410	556	489	(67)
Total revenues.....	<u>5,287</u>	<u>53,290</u>	<u>54,853</u>	<u>1,563</u>	<u>96,199</u>	<u>97,848</u>	<u>95,613</u>	<u>(2,235)</u>
Expenditures:								
Public protection.....	-	-	-	-	-	138	138	-
Public works, transportation and commerce.....	1,411	3,794	3,794	-	-	-	-	-
Human welfare and neighborhood development.....	5,182	59,911	59,037	874	-	-	-	-
Community health.....	-	935	35	900	96,199	98,575	98,575	-
Culture and recreation.....	1,200	-	900	(900)	-	-	-	-
General administration and finance.....	-	4,791	4,791	-	-	20	20	-
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>7,793</u>	<u>69,431</u>	<u>68,557</u>	<u>874</u>	<u>96,199</u>	<u>98,733</u>	<u>98,733</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(2,506)</u>	<u>(16,141)</u>	<u>(13,704)</u>	<u>2,437</u>	<u>-</u>	<u>(885)</u>	<u>(3,120)</u>	<u>(2,235)</u>
Other financing sources (uses):								
Transfers in.....	-	-	-	-	-	710	710	-
Transfers out.....	(21)	(2,513)	(2,513)	-	-	-	-	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>(21)</u>	<u>(2,513)</u>	<u>(2,513)</u>	<u>-</u>	<u>-</u>	<u>710</u>	<u>710</u>	<u>-</u>
Net change in fund balances.....	<u>(2,527)</u>	<u>(18,654)</u>	<u>(16,217)</u>	<u>2,437</u>	<u>-</u>	<u>(175)</u>	<u>(2,410)</u>	<u>(2,235)</u>
Budgetary fund balance (deficit), July 1.....	<u>2,527</u>	<u>75,624</u>	<u>75,624</u>	<u>-</u>	<u>-</u>	<u>14,073</u>	<u>14,073</u>	<u>-</u>
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 56,970</u>	<u>\$ 59,407</u>	<u>\$ 2,437</u>	<u>\$ -</u>	<u>\$ 13,898</u>	<u>\$ 11,663</u>	<u>\$ (2,235)</u>

(Continued)

CITY AND COUNTY OF SAN FRANCISCO
SPECIAL REVENUE FUNDS
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances -
Budget and Actual - Budget Basis (Continued)
Year ended June 30, 2004
(In Thousands)

	Convention Facilities Fund				Court's Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	38,836	38,836	39,574	738	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	38	38	22	(16)
Interest and investment income.....	-	-	-	-	161	161	121	(40)
Rents and concessions.....	11,596	11,596	13,427	1,831	-	-	-	-
Intergovernmental:								
Federal.....	-	-	-	-	111	111	111	-
State.....	-	-	-	-	-	-	-	-
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	3,457	3,457	3,170	(287)	4,539	4,539	4,269	(270)
Other revenues.....	-	9	9	-	-	-	-	-
Total revenues.....	<u>53,889</u>	<u>53,898</u>	<u>56,180</u>	<u>2,282</u>	<u>4,849</u>	<u>4,849</u>	<u>4,523</u>	<u>(326)</u>
Expenditures:								
Public protection.....	-	-	-	-	5,624	4,663	4,582	81
Public works, transportation and commerce.....	-	193	193	-	-	393	393	-
Human welfare and neighborhood development.....	600	1,376	1,376	-	-	-	-	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	97	97	-	-	-	-	-
General administration and finance.....	56,454	67,093	66,219	874	-	-	-	-
General City responsibilities.....	-	161	161	-	-	-	-	-
Total expenditures.....	<u>57,054</u>	<u>68,920</u>	<u>68,046</u>	<u>874</u>	<u>5,624</u>	<u>5,056</u>	<u>4,975</u>	<u>81</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(3,165)</u>	<u>(15,022)</u>	<u>(11,866)</u>	<u>3,156</u>	<u>(775)</u>	<u>(207)</u>	<u>(452)</u>	<u>(245)</u>
Other financing sources (uses):								
Transfers in.....	-	8,731	8,731	-	-	-	-	-
Transfers out.....	-	-	-	-	-	-	-	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>8,731</u>	<u>8,731</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.....	<u>(3,165)</u>	<u>(6,291)</u>	<u>(3,135)</u>	<u>3,156</u>	<u>(775)</u>	<u>(207)</u>	<u>(452)</u>	<u>(245)</u>
Budgetary fund balance (deficit), July 1.....	<u>3,165</u>	<u>12,332</u>	<u>12,332</u>	<u>-</u>	<u>775</u>	<u>7,618</u>	<u>7,618</u>	<u>-</u>
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 6,041</u>	<u>\$ 9,197</u>	<u>\$ 3,156</u>	<u>\$ -</u>	<u>\$ 7,411</u>	<u>\$ 7,166</u>	<u>\$ (245)</u>

(Continued)

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

Year ended June 30, 2004

(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)
Revenues:								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	136	136	135	(1)	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	78	78	18	(60)	-	-	21	21
Rents and concessions.....	154	154	160	6	-	-	-	-
Intergovernmental:								
Federal.....	-	-	-	-	-	137	138	1
State.....	20	1,575	1,575	-	1,669	1,012	1,012	-
Other.....	-	-	-	-	-	890	890	-
Charges for services.....	4,689	4,969	4,807	(162)	-	-	-	-
Other revenues.....	127	374	247	(127)	-	35	35	-
Total revenues.....	<u>5,204</u>	<u>7,286</u>	<u>6,942</u>	<u>(344)</u>	<u>1,669</u>	<u>2,074</u>	<u>2,096</u>	<u>22</u>
Expenditures:								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	-	211	211	-	-	-	-	-
Human welfare and neighborhood development.....	-	-	-	-	1,669	2,143	2,143	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	2,754	5,076	4,968	108	-	-	-	-
General administration and finance.....	126	128	128	-	-	-	-	-
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>2,880</u>	<u>5,415</u>	<u>5,307</u>	<u>108</u>	<u>1,669</u>	<u>2,143</u>	<u>2,143</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>2,324</u>	<u>1,871</u>	<u>1,635</u>	<u>(236)</u>	<u>-</u>	<u>(69)</u>	<u>(47)</u>	<u>22</u>
Other financing sources (uses):								
Transfers in.....	-	-	-	-	-	-	-	-
Transfers out.....	-	(1,922)	(1,360)	562	-	-	-	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	(4)	-	4	-	-	-	-
Loan repayments and other financing sources.....	(12)	(12)	(12)	-	-	-	-	-
Total other financing sources (uses).....	<u>(12)</u>	<u>(1,938)</u>	<u>(1,372)</u>	<u>566</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.....	2,312	(67)	263	330	-	(69)	(47)	22
Budgetary fund balance (deficit), July 1.....	358	(3,694)	(3,694)	-	-	476	476	-
Budgetary fund balance (deficit), June 30.....	<u>\$ 2,670</u>	<u>\$ (3,761)</u>	<u>\$ (3,431)</u>	<u>\$ 330</u>	<u>\$ -</u>	<u>\$ 407</u>	<u>\$ 429</u>	<u>\$ 22</u>

(Continued)

CITY AND COUNTY OF SAN FRANCISCO
SPECIAL REVENUE FUNDS
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances -
Budget and Actual - Budget Basis (Continued)
Year ended June 30, 2004
(In Thousands)

	Gasoline Tax Fund				General Services Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	-	-	-	-
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	244	244	960	716
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	255	255	14	(241)	9	9	13	4
Rents and concessions.....	-	-	-	-	-	215	215	-
Intergovernmental:								
Federal.....	-	-	-	-	-	77	77	-
State.....	18,819	18,819	17,586	(1,233)	1,013	834	834	-
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	1,218	518	348	(170)	2,303	10,464	10,670	206
Other revenues.....	-	-	-	-	-	-	-	-
Total revenues.....	<u>20,292</u>	<u>19,592</u>	<u>17,948</u>	<u>(1,644)</u>	<u>3,569</u>	<u>11,843</u>	<u>12,769</u>	<u>926</u>
Expenditures:								
Public protection.....	-	-	-	-	354	421	421	-
Public works, transportation and commerce.....	25,594	26,833	26,576	257	886	880	880	-
Human welfare and neighborhood development.....	-	-	-	-	-	240	240	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	-	-	-	-	376	376	-
General administration and finance.....	-	-	-	-	2,827	10,623	10,623	-
General City responsibilities.....	-	-	-	-	-	6	6	-
Total expenditures.....	<u>25,594</u>	<u>26,833</u>	<u>26,576</u>	<u>257</u>	<u>4,067</u>	<u>12,546</u>	<u>12,546</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(5,302)</u>	<u>(7,241)</u>	<u>(8,628)</u>	<u>(1,387)</u>	<u>(498)</u>	<u>(703)</u>	<u>223</u>	<u>926</u>
Other financing sources (uses):								
Transfers in.....	4,580	5,280	5,280	-	-	93	93	-
Transfers out.....	-	(58)	(58)	-	(75)	(275)	(275)	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>4,580</u>	<u>5,222</u>	<u>5,222</u>	<u>-</u>	<u>(75)</u>	<u>(182)</u>	<u>(182)</u>	<u>-</u>
Net change in fund balances.....	(722)	(2,019)	(3,406)	(1,387)	(573)	(885)	41	926
Budgetary fund balance (deficit), July 1.....	722	6,908	6,908	-	573	4,348	4,348	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 4,889</u>	<u>\$ 3,502</u>	<u>\$ (1,387)</u>	<u>\$ -</u>	<u>\$ 3,463</u>	<u>\$ 4,389</u>	<u>\$ 926</u>

(Continued)

CITY AND COUNTY OF SAN FRANCISCO
SPECIAL REVENUE FUNDS
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances -
Budget and Actual - Budget Basis (Continued)
Year ended June 30, 2004
(In Thousands)

	Gift Fund				Golf Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	-	22	-	(22)	20	20	-	(20)
Rents and concessions.....	-	-	-	-	1,832	1,832	795	(1,037)
Intergovernmental:								
Federal.....	-	-	29	29	-	-	-	-
State.....	-	-	-	-	-	-	-	-
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	-	169	185	16	7,333	7,333	6,356	(977)
Other revenues.....	463	5,665	6,952	1,287	-	-	-	-
Total revenues.....	463	5,856	7,166	1,310	9,185	9,185	7,151	(2,034)
Expenditures:								
Public protection.....	-	37	37	-	-	-	-	-
Public works, transportation and commerce.....	-	141	141	-	-	3	3	-
Human welfare and neighborhood development.....	326	3,462	3,462	-	-	-	-	-
Community health.....	-	178	178	-	-	-	-	-
Culture and recreation.....	137	761	761	-	8,188	8,006	6,662	1,344
General administration and finance.....	-	551	551	-	-	-	-	-
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	463	5,130	5,130	-	8,188	8,009	6,665	1,344
Excess (deficiency) of revenues over (under) expenditures.....	-	726	2,036	1,310	997	1,176	486	(690)
Other financing sources (uses):								
Transfers in.....	-	-	-	-	-	-	-	-
Transfers out.....	-	(34)	(34)	-	(997)	(997)	(150)	847
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	-	(34)	(34)	-	(997)	(997)	(150)	847
Net change in fund balances.....	-	692	2,002	1,310	-	179	336	157
Budgetary fund balance (deficit), July 1.....	-	6,672	6,672	-	-	20	20	-
Budgetary fund balance (deficit), June 30.....	\$ -	\$ 7,364	\$ 8,674	\$ 1,310	\$ -	\$ 199	\$ 356	\$ 157

(Continued)

CITY AND COUNTY OF SAN FRANCISCO
SPECIAL REVENUE FUNDS
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances -
Budget and Actual - Budget Basis (Continued)
Year ended June 30, 2004
(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)
Revenues:								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ 23,141	\$ 23,141	\$ 23,516	\$ 375
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	200	200	288	88	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	-	-	1	1	600	600	312	(288)
Rents and concessions.....	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal.....	9,678	11,844	11,843	(1)	-	-	-	-
State.....	2,219	3,749	3,749	-	165	165	175	10
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	150	150	172	22	-	-	-	-
Other revenues.....	-	-	-	-	-	-	-	-
Total revenues.....	<u>12,247</u>	<u>15,943</u>	<u>16,053</u>	<u>110</u>	<u>23,906</u>	<u>23,906</u>	<u>24,003</u>	<u>97</u>
Expenditures:								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	-	-	-	-	-	6,857	6,856	1
Human welfare and neighborhood development.....	12,231	16,858	16,858	-	-	-	-	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	-	-	-	28,123	21,265	19,290	1,975
General administration and finance.....	-	-	-	-	-	-	-	-
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>12,231</u>	<u>16,858</u>	<u>16,858</u>	<u>-</u>	<u>28,123</u>	<u>28,122</u>	<u>26,146</u>	<u>1,976</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>16</u>	<u>(915)</u>	<u>(805)</u>	<u>110</u>	<u>(4,217)</u>	<u>(4,216)</u>	<u>(2,143)</u>	<u>2,073</u>
Other financing sources (uses):								
Transfers in.....	-	-	-	-	997	997	150	(847)
Transfers out.....	(16)	(16)	(16)	-	-	(518)	(518)	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>(16)</u>	<u>(16)</u>	<u>(16)</u>	<u>-</u>	<u>997</u>	<u>479</u>	<u>(368)</u>	<u>(847)</u>
Net change in fund balances.....	-	(931)	(821)	110	(3,220)	(3,737)	(2,511)	1,226
Budgetary fund balance (deficit), July 1.....	-	1,023	1,023	-	3,220	22,688	22,688	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 92</u>	<u>\$ 202</u>	<u>\$ 110</u>	<u>\$ -</u>	<u>\$ 18,951</u>	<u>\$ 20,177</u>	<u>\$ 1,226</u>

(Continued)

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

Year ended June 30, 2004

(In Thousands)

	Public Library Fund				Public Protection Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:								
Property taxes.....	\$ 23,141	\$ 23,141	\$ 23,509	\$ 368	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	1,174	1,527	1,424	(103)
Fines, forfeitures, and penalties.....	-	-	-	-	1,571	1,736	1,344	(392)
Interest and investment income.....	108	108	54	(54)	67	130	293	163
Rents and concessions.....	28	28	91	63	-	-	-	-
Intergovernmental:								
Federal.....	-	-	-	-	4,880	20,566	20,566	-
State.....	1,011	1,027	672	(355)	7,730	11,683	11,683	-
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	763	763	670	(93)	25,451	33,469	33,507	38
Other revenues.....	-	-	-	-	-	13	13	-
Total revenues.....	<u>25,051</u>	<u>25,067</u>	<u>24,996</u>	<u>(71)</u>	<u>40,873</u>	<u>69,124</u>	<u>68,830</u>	<u>(294)</u>
Expenditures:								
Public protection.....	-	-	-	-	20,509	30,210	30,113	97
Public works, transportation and commerce.....	-	74	74	-	8,631	10,956	10,447	509
Human welfare and neighborhood development.....	-	-	-	-	-	88	88	-
Community health.....	-	-	-	-	-	401	401	-
Culture and recreation.....	55,187	53,579	52,152	1,427	-	-	-	-
General administration and finance.....	-	-	-	-	-	16	16	-
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>55,187</u>	<u>53,653</u>	<u>52,226</u>	<u>1,427</u>	<u>29,140</u>	<u>41,671</u>	<u>41,065</u>	<u>606</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(30,136)</u>	<u>(28,586)</u>	<u>(27,230)</u>	<u>1,356</u>	<u>11,733</u>	<u>27,453</u>	<u>27,765</u>	<u>312</u>
Other financing sources (uses):								
Transfers in.....	29,481	30,481	29,351	(1,130)	-	2,701	2,701	-
Transfers out.....	-	-	-	-	(13,519)	(27,967)	(27,967)	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>29,481</u>	<u>30,481</u>	<u>29,351</u>	<u>(1,130)</u>	<u>(13,519)</u>	<u>(25,266)</u>	<u>(25,266)</u>	<u>-</u>
Net change in fund balances.....	(655)	1,895	2,121	226	(1,786)	2,187	2,499	312
Budgetary fund balance (deficit), July 1.....	655	4,415	4,415	-	1,867	10,522	10,522	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 6,310</u>	<u>\$ 6,536</u>	<u>\$ 226</u>	<u>\$ 81</u>	<u>\$ 12,709</u>	<u>\$ 13,021</u>	<u>\$ 312</u>

(Continued)

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

Year ended June 30, 2004

(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)
Revenues:								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	-	-	-	-	-	10	20	10
Rents and concessions.....	-	192	192	-	7,522	7,522	7,393	(129)
Intergovernmental:								
Federal.....	-	-	-	-	-	-	-	-
State.....	-	154	154	-	-	-	-	-
Other.....	175	860	860	-	-	-	-	-
Charges for services.....	5,919	14,513	14,399	(114)	1,900	1,900	2,367	467
Other revenues.....	-	1,721	1,721	-	-	62	62	-
Total revenues.....	<u>6,094</u>	<u>17,440</u>	<u>17,326</u>	<u>(114)</u>	<u>9,422</u>	<u>9,494</u>	<u>9,842</u>	<u>348</u>
Expenditures:								
Public protection.....	-	737	737	-	-	-	-	-
Public works, transportation and commerce.....	2,689	7,666	6,145	1,521	-	564	564	-
Human welfare and neighborhood development.....	5,919	6,690	6,327	363	-	48	48	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	41	41	-	-	-	-	-
General administration and finance.....	175	129	129	-	10,106	9,301	9,301	-
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>8,783</u>	<u>15,263</u>	<u>13,379</u>	<u>1,884</u>	<u>10,106</u>	<u>9,913</u>	<u>9,913</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(2,689)</u>	<u>2,177</u>	<u>3,947</u>	<u>1,770</u>	<u>(684)</u>	<u>(419)</u>	<u>(71)</u>	<u>348</u>
Other financing sources (uses):								
Transfers in.....	-	834	834	-	9	9	9	-
Transfers out.....	(500)	(3,627)	(3,627)	-	-	-	-	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>(500)</u>	<u>(2,793)</u>	<u>(2,793)</u>	<u>-</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>-</u>
Net change in fund balances.....	<u>(3,189)</u>	<u>(616)</u>	<u>1,154</u>	<u>1,770</u>	<u>(675)</u>	<u>(410)</u>	<u>(62)</u>	<u>348</u>
Budgetary fund balance (deficit), July 1.....	<u>3,189</u>	<u>13,634</u>	<u>13,634</u>	<u>-</u>	<u>675</u>	<u>5,870</u>	<u>5,870</u>	<u>-</u>
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 13,018</u>	<u>\$ 14,788</u>	<u>\$ 1,770</u>	<u>\$ -</u>	<u>\$ 5,460</u>	<u>\$ 5,808</u>	<u>\$ 348</u>

(Continued)

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

Year ended June 30, 2004

(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)
Revenues:								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	63,036	62,475	61,925	(550)	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	3,837	2,192	1,002	(1,190)	-	-	-	-
Rents and concessions.....	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal.....	-	-	-	-	4,192	4,633	4,108	(525)
State.....	17,252	14,595	58,663	44,068	1,432	1,560	2,733	1,173
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	-	-	-	-	-	-	-	-
Other revenues.....	324	4,686	3,038	(1,648)	-	-	-	-
Total revenues.....	<u>84,449</u>	<u>83,948</u>	<u>124,628</u>	<u>40,680</u>	<u>5,624</u>	<u>6,193</u>	<u>6,841</u>	<u>648</u>
Expenditures:								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	33,308	13,220	21,374	(8,154)	-	-	-	-
Human welfare and neighborhood development.....	-	-	-	-	5,624	7,080	6,879	201
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	-	-	-	-	-	-	-
General administration and finance.....	-	-	-	-	-	-	-	-
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>33,308</u>	<u>13,220</u>	<u>21,374</u>	<u>(8,154)</u>	<u>5,624</u>	<u>7,080</u>	<u>6,879</u>	<u>201</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>51,141</u>	<u>70,728</u>	<u>103,254</u>	<u>32,526</u>	<u>-</u>	<u>(887)</u>	<u>(38)</u>	<u>849</u>
Other financing sources (uses):								
Transfers in.....	-	-	2,189	2,189	-	-	-	-
Transfers out.....	(119,064)	(119,064)	(119,064)	-	-	-	-	-
Issuance of commercial paper.....	59,253	50,000	50,000	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>(59,811)</u>	<u>(69,064)</u>	<u>(66,875)</u>	<u>2,189</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.....	(8,670)	1,664	36,379	34,715	-	(887)	(38)	849
Budgetary fund balance (deficit), July 1.....	<u>136,082</u>	<u>150,251</u>	<u>150,251</u>	<u>-</u>	<u>-</u>	<u>1,689</u>	<u>1,689</u>	<u>-</u>
Budgetary fund balance (deficit), June 30.....	<u>\$ 127,412</u>	<u>\$ 151,915</u>	<u>\$ 186,630</u>	<u>\$ 34,715</u>	<u>\$ -</u>	<u>\$ 802</u>	<u>\$ 1,651</u>	<u>\$ 849</u>

(Continued)

CITY AND COUNTY OF SAN FRANCISCO
SPECIAL REVENUE FUNDS
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances -
Budget and Actual - Budget Basis (Continued)
Year ended June 30, 2004
(In Thousands)

	War Memorial Fund				TOTAL			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ 73,681	\$ 73,681	\$ 75,151	\$ 1,470
Business taxes.....	-	-	-	-	700	700	481	(219)
Other local taxes.....	4,244	4,244	4,407	163	106,116	105,555	105,906	351
Licenses, permits, and franchises.....	-	-	-	-	4,954	5,307	6,286	979
Fines, forfeitures, and penalties.....	-	-	-	-	3,653	4,790	3,024	(1,766)
Interest and investment income.....	-	-	-	-	6,693	8,402	7,284	(1,118)
Rents and concessions.....	1,279	1,521	1,608	87	22,411	23,060	23,881	821
Intergovernmental:								
Federal.....	-	-	-	-	116,300	173,787	172,308	(1,479)
State.....	-	-	-	-	86,170	85,566	128,214	42,648
Other.....	-	-	-	-	175	1,809	1,809	-
Charges for services.....	234	276	289	13	88,106	115,252	120,971	5,719
Other revenues.....	-	-	-	-	2,611	24,999	23,046	(1,953)
Total revenues.....	<u>5,757</u>	<u>6,041</u>	<u>6,304</u>	<u>263</u>	<u>511,570</u>	<u>622,908</u>	<u>668,361</u>	<u>45,453</u>
Expenditures:								
Public protection.....	-	-	-	-	26,487	36,206	36,028	178
Public works, transportation and commerce.....	-	445	445	-	103,766	104,574	109,479	(4,905)
Human welfare and neighborhood development.....	-	-	-	-	101,083	176,723	173,721	3,002
Community health.....	-	-	-	-	96,199	100,089	99,189	900
Culture and recreation.....	10,320	9,486	9,170	316	107,196	98,687	94,417	4,270
General administration and finance.....	-	-	-	-	69,688	92,652	91,778	874
General City responsibilities.....	-	-	-	-	-	167	167	-
Total expenditures.....	<u>10,320</u>	<u>9,931</u>	<u>9,615</u>	<u>316</u>	<u>504,419</u>	<u>609,098</u>	<u>604,779</u>	<u>4,319</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(4,563)</u>	<u>(3,890)</u>	<u>(3,311)</u>	<u>579</u>	<u>7,151</u>	<u>13,810</u>	<u>63,582</u>	<u>49,772</u>
Other financing sources (uses):								
Transfers in.....	-	-	-	-	37,816	52,585	52,797	212
Transfers out.....	-	(383)	(383)	-	(139,291)	(160,973)	(159,564)	1,409
Issuance of commercial paper.....	-	-	-	-	59,253	50,000	50,000	-
Budget reserves and designations.....	-	-	-	-	-	(4)	-	4
Loan repayments and other financing sources.....	-	-	-	-	(12)	(12)	(12)	-
Total other financing sources (uses).....	<u>-</u>	<u>(383)</u>	<u>(383)</u>	<u>-</u>	<u>(42,234)</u>	<u>(58,404)</u>	<u>(56,779)</u>	<u>1,625</u>
Net change in fund balances.....	<u>(4,563)</u>	<u>(4,273)</u>	<u>(3,694)</u>	<u>579</u>	<u>(35,083)</u>	<u>(44,594)</u>	<u>6,803</u>	<u>51,397</u>
Budgetary fund balance (deficit), July 1.....	<u>4,563</u>	<u>14,342</u>	<u>14,342</u>	<u>-</u>	<u>165,846</u>	<u>412,896</u>	<u>412,896</u>	<u>-</u>
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 10,069</u>	<u>\$ 10,648</u>	<u>\$ 579</u>	<u>\$ 130,763</u>	<u>\$ 368,302</u>	<u>\$ 419,699</u>	<u>\$ 51,397</u>

CITY AND COUNTY OF SAN FRANCISCO
SPECIAL REVENUE FUNDS
Schedule of Expenditures by Department
Budget and Actual - Budget Basis
Year ended June 30, 2004
(In Thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
BUILDING INSPECTION FUND				
Public Works, Transportation and Commerce				
Building Inspection.....	\$ 31,247	\$ 32,344	\$ 31,383	\$ 961
Total Building Inspection Fund.....	<u>31,247</u>	<u>32,344</u>	<u>31,383</u>	<u>961</u>
CHILDREN AND FAMILIES FUND				
Human Welfare and Neighborhood Development				
Child Support Services.....	30,904	30,896	29,544	1,352
Children and Families Commission.....	6,991	9,828	9,828	-
Mayor's Office.....	<u>31,637</u>	<u>38,103</u>	<u>37,891</u>	<u>212</u>
	<u>69,532</u>	<u>78,827</u>	<u>77,263</u>	<u>1,564</u>
Culture and Recreation				
Public Library.....	<u>1,287</u>	-	-	-
Total Children and Families Fund.....	<u>70,819</u>	<u>78,827</u>	<u>77,263</u>	<u>1,564</u>
COMMUNITY/NEIGHBORHOOD DEVELOPMENT FUND				
Public Works, Transportation and Commerce				
Business and Economic Development.....	287	2,976	2,976	-
Public Works.....	1,124	816	816	-
Dept of Building Inspection.....	-	<u>2</u>	<u>2</u>	-
	<u>1,411</u>	<u>3,794</u>	<u>3,794</u>	-
Human Welfare and Neighborhood Development				
Social Services.....	-	247	247	-
Mayor's Office.....	574	55,064	55,064	-
Rent Arbitration Board.....	<u>4,608</u>	<u>4,600</u>	<u>3,726</u>	<u>874</u>
	<u>5,182</u>	<u>59,911</u>	<u>59,037</u>	<u>874</u>
Community Health				
Community Health.....	-	35	35	-
Culture and Recreation				
Recreation and Park Commission.....	<u>1,200</u>	<u>900</u>	<u>900</u>	-
General Administration and Finance				
City Planning.....	-	4,791	4,791	-
Total Community/Neighborhood Development Fund.....	<u>7,793</u>	<u>69,431</u>	<u>68,557</u>	<u>874</u>
COMMUNITY HEALTH SERVICES FUND				
Public Protection				
Trial Courts.....	-	138	138	-
Community Health				
Community Health Network.....	<u>96,199</u>	<u>98,575</u>	<u>98,575</u>	-
General Administration and Finance				
Administrative Services.....	-	20	20	-
Total Community Health Services Fund.....	<u>96,199</u>	<u>98,733</u>	<u>98,733</u>	-
CONVENTION FACILITIES FUND				
Public Works, Transportation and Commerce				
Public Works.....	-	193	193	-
Human Welfare and Neighborhood Development				
Mayor's Office.....	<u>600</u>	<u>1,376</u>	<u>1,376</u>	-
Culture and Recreation				
Arts Commission.....	-	97	97	-
General Administration and Finance				
Administrative Services.....	<u>56,454</u>	<u>67,093</u>	<u>66,219</u>	<u>874</u>
General City Responsibilities				
Controller.....	-	161	161	-
Total Convention Facilities Fund.....	<u>57,054</u>	<u>68,920</u>	<u>68,046</u>	<u>874</u>

(Continued)

CITY AND COUNTY OF SAN FRANCISCO
SPECIAL REVENUE FUNDS
Schedule of Expenditures by Department
Budget and Actual - Budget Basis (Continued)
Year ended June 30, 2004
(In Thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
COURT'S FUND				
Public Protection				
Trial Courts.....	5,624	4,663	4,582	81
Public Works, Transportation and Commerce				
Public Works.....	-	393	393	-
Total Court's Fund.....	<u>5,624</u>	<u>5,056</u>	<u>4,975</u>	<u>81</u>
CULTURE AND RECREATION FUND				
Public Works, Transportation and Commerce				
Public Works.....	-	211	211	-
Culture and Recreation				
Arts Commission.....	413	983	983	-
Asian Art Museum.....	291	915	915	-
Fine Arts Museums.....	172	1,359	1,359	-
Recreation and Park Commission.....	1,878	1,819	1,711	108
	<u>2,754</u>	<u>5,076</u>	<u>4,968</u>	<u>108</u>
General Administration and Finance				
Mayor's Office.....	126	128	128	-
Total Culture and Recreation Fund.....	<u>2,880</u>	<u>5,415</u>	<u>5,307</u>	<u>108</u>
ENVIRONMENTAL PROTECTION FUND				
Human Welfare and Neighborhood Development				
Mayor's Office.....	1,669	2,143	2,143	-
Total Environmental Protection Fund.....	<u>1,669</u>	<u>2,143</u>	<u>2,143</u>	<u>-</u>
GASOLINE TAX FUND				
Public Works, Transportation and Commerce				
Public Works.....	25,594	26,821	26,564	257
Parking and Traffic Commission.....	-	12	12	-
Total Gasoline Tax Fund.....	<u>25,594</u>	<u>26,833</u>	<u>26,576</u>	<u>257</u>
GENERAL SERVICES FUND				
Public Protection				
Mayor's Office.....	-	69	69	-
Trial Courts.....	354	353	353	-
	<u>354</u>	<u>422</u>	<u>422</u>	<u>-</u>
Public Works, Transportation and Commerce				
Telecommunications and Information Services.....	886	879	879	-
Human Welfare and Neighborhood Development				
Mayor's Office.....	-	240	240	-
	<u>-</u>	<u>240</u>	<u>240</u>	<u>-</u>
Culture and Recreation				
Fine Arts Museum.....	-	376	376	-
General Administration and Finance				
Administrative Services.....	-	282	282	-
Assessor/Recorder.....	2,827	2,219	2,219	-
Board of Supervisors.....	-	92	92	-
Human Resources.....	-	8,030	8,030	-
	<u>2,827</u>	<u>10,623</u>	<u>10,623</u>	<u>-</u>
General City Responsibilities				
Controller.....	-	6	6	-
Total General Services Fund.....	<u>4,067</u>	<u>12,546</u>	<u>12,546</u>	<u>-</u>

(Continued)

CITY AND COUNTY OF SAN FRANCISCO
SPECIAL REVENUE FUNDS
Schedule of Expenditures by Department
Budget and Actual - Budget Basis (Continued)
Year ended June 30, 2004
(In Thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
GIFT FUND				
Public Protection				
Fire Department.....	-	3	3	-
Police Department.....	-	7	7	-
Sheriff.....	-	26	26	-
	<u>-</u>	<u>36</u>	<u>36</u>	<u>-</u>
Public Works, Transportation and Commerce				
Telecommunications and Information Services.....	-	2	2	-
Public Works.....	-	139	139	-
	<u>-</u>	<u>141</u>	<u>141</u>	<u>-</u>
Human Welfare and Neighborhood Development				
Adult and Aging Services.....	76	116	116	-
Human Services.....	250	3,214	3,214	-
Mayor's Office.....	-	132	132	-
	<u>326</u>	<u>3,462</u>	<u>3,462</u>	<u>-</u>
Community Health				
Community Health Network.....	-	179	179	-
Culture and Recreation				
Fine Arts Museums.....	-	189	189	-
Mayor's Office.....	-	51	51	-
Public Library.....	77	126	126	-
Recreation and Park Commission.....	60	395	395	-
	<u>137</u>	<u>761</u>	<u>761</u>	<u>-</u>
General Administration and Finance				
Administrative Services.....	-	57	57	-
City Attorney.....	-	8	8	-
Board of Supervisors.....	-	1	1	-
Mayor's Office.....	-	485	485	-
	<u>-</u>	<u>551</u>	<u>551</u>	<u>-</u>
Total Gift Fund.....	<u>463</u>	<u>5,130</u>	<u>5,130</u>	<u>-</u>
GOLF FUND				
Public Works, Transportation and Commerce				
Public Works.....	-	3	3	-
Culture and Recreation				
Recreation and Park Commission.....	8,188	8,006	6,662	1,344
Total Golf Fund.....	<u>8,188</u>	<u>8,009</u>	<u>6,665</u>	<u>1,344</u>
HUMAN WELFARE FUND				
Human Welfare and Neighborhood Development				
Commission on Status of Women.....	184	193	193	-
Human Services.....	12,047	16,665	16,665	-
Total Human Welfare Fund.....	<u>12,231</u>	<u>16,858</u>	<u>16,858</u>	<u>-</u>

(Continued)

CITY AND COUNTY OF SAN FRANCISCO
SPECIAL REVENUE FUNDS
Schedule of Expenditures by Department
Budget and Actual - Budget Basis (Continued)
Year ended June 30, 2004
(In Thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
OPEN SPACE AND PARK FUND				
Public Works, Transportation and Commerce				
Parking and Traffic Commission.....	-	8	8	-
Public Works.....	-	6,741	6,741	-
Public Utilities Commission.....	-	103	103	-
Telecommunications and Information Services.....	-	5	5	-
	<u>-</u>	<u>6,857</u>	<u>6,857</u>	<u>-</u>
Culture and Recreation				
Arts Commission.....	-	70	70	-
Recreation and Park Commission.....	28,123	21,195	19,219	1,976
	<u>28,123</u>	<u>21,265</u>	<u>19,289</u>	<u>1,976</u>
Total Open Space and Park Fund.....	<u>28,123</u>	<u>28,122</u>	<u>26,146</u>	<u>1,976</u>
PUBLIC LIBRARY FUND				
Public Works, Transportation and Commerce				
Public Works.....	-	74	74	-
Culture and Recreation				
Public Library.....	55,187	53,579	52,152	1,427
Total Public Library Fund.....	<u>55,187</u>	<u>53,653</u>	<u>52,226</u>	<u>1,427</u>
PUBLIC PROTECTION FUND				
Public Protection				
District Attorney.....	4,704	4,940	4,940	-
Fire Department.....	-	287	287	-
Mayor's Office.....	927	5,166	5,166	-
Police Commission.....	10,400	14,178	14,081	97
Public Defender.....	180	474	474	-
Sheriff.....	3,888	4,148	4,148	-
Trial Courts.....	410	1,017	1,017	-
	<u>20,509</u>	<u>30,210</u>	<u>30,113</u>	<u>97</u>
Public Works, Transportation and Commerce				
Emergency Communications Department.....	8,631	9,598	9,089	509
Public Works.....	-	690	690	-
Telecommunications and Information Services.....	-	668	668	-
	<u>8,631</u>	<u>10,956</u>	<u>10,447</u>	<u>509</u>
Human Welfare and Neighborhood Development				
Mayor's Office.....	-	20	20	-
Commission on Status of Women.....	-	68	68	-
	<u>-</u>	<u>88</u>	<u>88</u>	<u>-</u>
Community Health				
Community Health.....	-	401	401	-
General Administration and Finance				
Administrative Services.....	-	16	16	-
Total Public Protection Fund.....	<u>29,140</u>	<u>41,671</u>	<u>41,065</u>	<u>606</u>

(Continued)

CITY AND COUNTY OF SAN FRANCISCO
SPECIAL REVENUE FUNDS
Schedule of Expenditures by Department
Budget and Actual - Budget Basis (Continued)

Year ended June 30, 2004

(In Thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
PUBLIC WORKS, TRANSPORTATION AND COMMERCE FUND				
Public Protection				
Mayor's Office.....	-	737	737	-
Public Works, Transportation and Commerce				
Department of Building Inspection.....	-	1	1	-
Public Utilities Commission.....	-	96	96	-
Public Works.....	2,689	7,570	6,048	1,522
	<u>2,689</u>	<u>7,667</u>	<u>6,145</u>	<u>1,522</u>
Human Welfare and Neighborhood Development				
Mayor's Office.....	5,919	6,690	6,328	362
Culture and Recreation				
Arts Commission.....	-	38	38	-
Public Library.....	-	2	2	-
	<u>-</u>	<u>40</u>	<u>40</u>	<u>-</u>
General Administration and Finance				
City Planning.....	175	129	129	-
	<u>175</u>	<u>129</u>	<u>129</u>	<u>-</u>
Total Public Works, Transportation and Commerce Fund...	<u>8,783</u>	<u>15,263</u>	<u>13,379</u>	<u>1,884</u>
Public Works, Transportation and Commerce				
Public Utilities Commission.....	-	1	1	-
Public Works.....	-	563	563	-
	<u>-</u>	<u>564</u>	<u>564</u>	<u>-</u>
Human Welfare and Neighborhood Development				
Rent Arbitration Board.....	-	47	47	-
General Administration and Finance				
Administrative Services	10,106	9,302	9,302	-
Total Real Property Fund.....	<u>10,106</u>	<u>9,913</u>	<u>9,913</u>	<u>-</u>
SAN FRANCISCO COUNTY TRANSPORTATION AUTHORITY FUND				
Public Works, Transportation and Commerce				
SF Transportation Authority	33,308	13,220	21,374	(8,154)
Total SF County Transportation Authority Fund.....	<u>33,308</u>	<u>13,220</u>	<u>21,374</u>	<u>(8,154)</u>
SENIOR CITIZENS' PROGRAM FUND				
Human Welfare and Neighborhood Development				
Adult and Aging Services.....	5,624	7,080	6,879	201
Total Senior Citizens' Program Fund.....	<u>5,624</u>	<u>7,080</u>	<u>6,879</u>	<u>201</u>
WAR MEMORIAL FUND				
Public Works, Transportation and Commerce				
Public Works.....	-	445	445	-
Culture and Recreation				
War Memorial.....	10,320	9,486	9,170	316
Total War Memorial Fund.....	<u>10,320</u>	<u>9,931</u>	<u>9,615</u>	<u>316</u>
Total Special Revenue Funds With Legally Adopted Budgets.....	<u>\$ 504,419</u>	<u>\$ 609,098</u>	<u>\$ 604,779</u>	<u>\$ 4,319</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Balance Sheet
Nonmajor Governmental Funds - Debt Service
June 30, 2004
(In Thousands)

	<u>General Obligation Bond</u>	<u>Certificates of Participation</u>	<u>Other Bond Funds</u>	<u>Total</u>
ASSETS				
Deposits and investments with City Treasury.....	\$ 15,589	\$ -	\$ 497	\$ 16,086
Deposits and investments outside City Treasury.....	-	16,459	-	16,459
Receivables:				
Property taxes and penalties.....	4,171	-	-	4,171
Interest and other.....	275	-	-	275
Total assets.....	<u>\$ 20,035</u>	<u>\$ 16,459</u>	<u>\$ 497</u>	<u>\$ 36,991</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable.....	\$ 202	\$ -	\$ 7	\$ 209
Deferred tax, grant and subvention revenues.....	4,009	-	-	4,009
Deferred credits and other liabilities.....	14,291	-	-	14,291
Total liabilities.....	<u>18,502</u>	<u>-</u>	<u>7</u>	<u>18,509</u>
Fund balances:				
Reserved for debt service.....	1,533	16,459	490	18,482
Total liabilities and fund balances.....	<u>\$ 20,035</u>	<u>\$ 16,459</u>	<u>\$ 497</u>	<u>\$ 36,991</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds - Debt Service
Year ended June 30, 2004
(In Thousands)

	General Obligation Bond	Certificates of Participation	Other Bond Funds	Total
Revenues:				
Property taxes.....	\$ 98,467	\$ -	\$ -	\$ 98,467
Interest and investment income.....	408	329	17	754
Rents and concessions.....	-	15,625	148	15,773
Intergovernmental:				
State.....	747	-	-	747
Total revenues.....	99,622	15,954	165	115,741
Expenditures:				
Debt service:				
Principal retirement.....	66,120	5,500	7,202	78,822
Interest and fiscal charges.....	45,120	14,248	2,326	61,694
Bond issuance costs.....	341	-	369	710
Total expenditures.....	111,581	19,748	9,897	141,226
Deficiency of revenues under expenditures.....	(11,959)	(3,794)	(9,732)	(25,485)
Other financing sources (uses):				
Transfers in.....	193	30	9,081	9,304
Transfers out.....	(405)	-	-	(405)
Issuance of bonds and loans				
Face value of bonds issued.....	21,930	-	44,275	66,205
Premium on issuance of bonds.....	312	-	487	799
Payment to refunded bond escrow agent	(21,842)	-	(43,960)	(65,802)
Total other financing sources, net.....	188	30	9,883	10,101
Net change in fund balances.....	(11,771)	(3,764)	151	(15,384)
Fund balances at beginning of year.....	13,304	20,223	339	33,866
Fund balances at end of year.....	\$ 1,533	\$ 16,459	\$ 490	\$ 18,482

CITY AND COUNTY OF SAN FRANCISCO

DEBT SERVICE FUNDS

**Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances -
Budget and Actual - Budget Basis**

Year ended June 30, 2004

(In Thousands)

	General Obligation Bond Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property taxes.....	\$ 117,031	\$ 114,298	\$ 98,468	(15,830)
Interest and investment income.....	-	-	3	3
Intergovernmental:				
State.....	750	750	747	(3)
Other revenues.....	-	-	-	-
Total revenues.....	<u>117,781</u>	<u>115,048</u>	<u>99,218</u>	<u>(15,830)</u>
Expenditures:				
Debt service:				
Principal retirement.....	117,781	66,120	66,120	-
Interest and fiscal charges.....	-	48,929	45,120	3,809
Bond issuance costs.....	-	262	232	30
Total expenditures.....	<u>117,781</u>	<u>115,311</u>	<u>111,472</u>	<u>3,839</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>-</u>	<u>(263)</u>	<u>(12,254)</u>	<u>(11,991)</u>
Other financing sources (uses):				
Transfers in.....	-	193	193	-
Issuance of bonds and loans				
Face value of bonds issued.....	-	21,930	21,930	-
Premium on issuance of bonds.....	-	203	203	-
Loan repayments and other financing sources.....	-	(21,871)	(21,842)	29
Total other financing sources (uses).....	<u>(119,064)</u>	<u>455</u>	<u>484</u>	<u>29</u>
Net change in fund balances.....	<u>(119,064)</u>	<u>192</u>	<u>(11,770)</u>	<u>(11,962)</u>
Budgetary fund balance, July 1.....	-	12,906	12,906	-
Budgetary fund balance, June 30.....	<u>\$ (119,064)</u>	<u>\$ 13,098</u>	<u>\$ 1,136</u>	<u>\$ (11,962)</u>



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

June 30, 2004

(In Thousands)

	<u>City Facilities Improvement</u>	<u>Earthquake Safety Improvement</u>	<u>Fire Protection Systems Improvement</u>	<u>Moscone Convention Center</u>
ASSETS				
Deposits and investments with City Treasury.....	\$ 5,291	\$ 9,565	\$ 18,460	\$ 8,731
Deposits and investments outside City Treasury.....	49,281	-	-	-
Receivables:				
Federal and state grants and subventions.....	-	-	-	-
Charges for services.....	-	-	-	-
Interest and other.....	21	17	32	23
Due from component unit.....	-	-	-	-
Deferred charges and other assets.....	-	60	-	130
Total assets.....	<u>\$ 54,593</u>	<u>\$ 9,642</u>	<u>\$ 18,492</u>	<u>\$ 8,884</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable.....	\$ 5,481	\$ 143	\$ 236	\$ 4
Accrued payroll.....	162	9	8	-
Deferred tax, grant and subvention revenues.....	-	-	-	-
Due to other funds.....	-	-	-	12,620
Deferred credits and other liabilities.....	52	674	-	30
Total liabilities.....	<u>5,695</u>	<u>826</u>	<u>244</u>	<u>12,654</u>
Fund balances:				
Reserved for encumbrances.....	38,252	446	1,699	770
Reserved for appropriation carryforward.....	6,659	8,521	5,819	950
Unreserved.....	3,987	(151)	10,730	(5,490)
Total fund balances.....	<u>48,898</u>	<u>8,816</u>	<u>18,248</u>	<u>(3,770)</u>
Total liabilities and fund balances.....	<u>\$ 54,593</u>	<u>\$ 9,642</u>	<u>\$ 18,492</u>	<u>\$ 8,884</u>

(Continued)

CITY AND COUNTY OF SAN FRANCISCO
Combining Balance Sheet
Nonmajor Governmental Funds - Capital Projects (Continued)
June 30, 2004
(In Thousands)

	<u>Public Library Improvement</u>	<u>Recreation and Park Projects</u>	<u>Street Improvement</u>	<u>Total</u>
ASSETS				
Deposits and investments with City Treasury.....	\$ 26,139	\$ 6,584	\$ -	\$ 74,770
Deposits and investments outside City Treasury.....	-	-	-	49,281
Receivables:				
Federal and state grants and subventions.....	-	16,362	16,981	33,343
Charges for services.....	-	-	127	127
Interest and other.....	45	13	8	159
Due from other funds.....	-	-	4,273	4,273
Deferred charges and other assets.....	-	-	25	215
Total assets.....	<u>\$ 26,184</u>	<u>\$ 22,959</u>	<u>\$ 21,414</u>	<u>\$ 162,168</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable.....	\$ 408	\$ 4,685	\$ 6,690	\$ 17,647
Accrued payroll.....	71	202	538	990
Deferred tax, grant and subvention revenues.....	-	7,074	100	7,174
Due to other funds.....	-	-	7,833	20,453
Deferred credits and other liabilities.....	-	924	265	1,945
Total liabilities.....	<u>479</u>	<u>12,885</u>	<u>15,426</u>	<u>48,209</u>
Fund balances:				
Reserved for encumbrances.....	7,679	14,849	2,123	65,818
Reserved for appropriation carryforward.....	14,814	1,330	-	38,093
Unreserved.....	<u>3,212</u>	<u>(6,105)</u>	<u>3,865</u>	<u>10,048</u>
Total fund balances.....	<u>25,705</u>	<u>10,074</u>	<u>5,988</u>	<u>113,959</u>
Total liabilities and fund balances.....	<u>\$ 26,184</u>	<u>\$ 22,959</u>	<u>\$ 21,414</u>	<u>\$ 162,168</u>

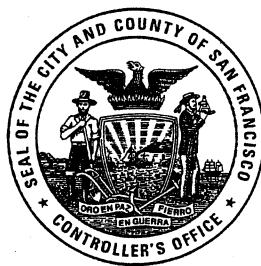
CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds - Capital Projects
Year ended June 30, 2004
(In Thousands)

	City Facilities Improve- ment	Earthquake Safety Improve- ment	Fire Protection Systems Improve- ment	Moscone Convention Center
Revenues:				
Interest and investment income.....	\$ 618	\$ 66	\$ 124	\$ 144
Rents and concessions.....	-	-	-	-
Intergovernmental:				
Federal.....	-	-	-	-
State.....	171	-	-	-
Other.....	-	-	-	-
Charges for services.....	240	-	-	-
Other.....	-	-	-	-
Total revenues.....	<u>1,029</u>	<u>66</u>	<u>124</u>	<u>144</u>
Expenditures:				
Debt service:				
Interest and fiscal charges.....	40	32	-	-
Bond issuance costs.....	-	-	-	-
Capital outlay.....	<u>63,478</u>	<u>2,735</u>	<u>1,016</u>	<u>16,667</u>
Total expenditures.....	<u>63,518</u>	<u>2,767</u>	<u>1,016</u>	<u>16,667</u>
Deficiency of revenues under expenditures.....	<u>(62,489)</u>	<u>(2,701)</u>	<u>(892)</u>	<u>(16,523)</u>
Other financing sources (uses):				
Transfers in.....	13,460	-	-	82
Transfers out.....	(3,314)	(1,907)	-	(13,304)
Issuance of bonds and loans				
Face value of bonds issued.....	-	-	-	-
Face value of laons issued.....	2,156	-	-	-
Premium on issuance of bonds.....	-	-	-	-
Total other financing sources, net.....	<u>12,302</u>	<u>(1,907)</u>	<u>-</u>	<u>(13,222)</u>
Net change in fund balances.....	<u>(50,187)</u>	<u>(4,608)</u>	<u>(892)</u>	<u>(29,745)</u>
Fund balances at beginning of year.....	<u>99,085</u>	<u>13,424</u>	<u>19,140</u>	<u>25,975</u>
Fund balances at end of year.....	<u>\$ 48,898</u>	<u>\$ 8,816</u>	<u>\$ 18,248</u>	<u>\$ (3,770)</u>

(Continued)

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds - Capital Projects (Continued)
Year ended June 30, 2004
(In Thousands)

	<u>Public Library Improvement</u>	<u>Recreation and Park Projects</u>	<u>Street Improvement</u>	<u>Total</u>
Revenues:				
Interest and investment income.....	\$ 156	\$ 205	\$ 106	\$ 1,419
Rents and concessions.....	30	-	705	735
Intergovernmental:				
Federal.....	-	-	8,797	8,797
State.....	-	454	4,174	4,799
Other.....	-	-	17,263	17,263
Charges for services.....	-	379	105	724
Other.....	-	2,195	2,263	4,458
Total revenues.....	<u>186</u>	<u>3,233</u>	<u>33,413</u>	<u>38,195</u>
Expenditures:				
Debt service:				
Interest and fiscal charges.....	-	118	-	190
Bond issuance costs.....	-	266	-	266
Capital outlay.....	<u>9,325</u>	<u>28,682</u>	<u>43,969</u>	<u>165,872</u>
Total expenditures.....	<u>9,325</u>	<u>29,066</u>	<u>43,969</u>	<u>166,328</u>
Deficiency of revenues under expenditures.....	<u>(9,139)</u>	<u>(25,833)</u>	<u>(10,556)</u>	<u>(128,133)</u>
Other financing sources (uses):				
Transfers in.....	-	1,957	275	15,774
Transfers out.....	-	(66)	(202)	(18,793)
Issuance of bonds and loans				
Face value of bonds issued.....	-	20,960	-	20,960
Face value of laons issued.....	-	-	-	2,156
Premium on issuance of bonds.....	-	254	-	254
Total other financing sources, net.....	<u>-</u>	<u>23,105</u>	<u>73</u>	<u>20,351</u>
Net change in fund balances.....	<u>(9,139)</u>	<u>(2,728)</u>	<u>(10,483)</u>	<u>(107,782)</u>
Fund balances at beginning of year.....	<u>34,844</u>	<u>12,802</u>	<u>16,471</u>	<u>221,741</u>
Fund balances at end of year.....	<u>\$ 25,705</u>	<u>\$ 10,074</u>	<u>\$ 5,988</u>	<u>\$ 113,959</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, 2004

(In Thousands)

	<u>Central Shops Fund</u>	<u>Finance Corporation</u>	<u>Reproduction Fund</u>	<u>Telecom- munications & Information Fund</u>	<u>Total</u>
Assets					
Current assets:					
Deposits and investments with City Treasury.....	\$ 691	\$ 263	\$ 710	\$ 5,041	\$ 6,705
Deposits and investments outside City Treasury.....	-	25,725	-	-	25,725
Receivables:					
Interest and other.....	-	-	-	583	583
Capital leases receivable.....	-	19,046	-	-	19,046
Deferred charges and other assets.....	-	-	-	149	149
Total current assets.....	<u>691</u>	<u>45,034</u>	<u>710</u>	<u>5,773</u>	<u>52,208</u>
Noncurrent assets:					
Capital leases receivable.....	-	227,766	-	-	227,766
Capital assets:					
Facilities and equipment, net of depreciation.....	157	-	203	2,595	2,955
Deferred charges and other assets.....	-	2,592	-	-	2,592
Total noncurrent assets.....	<u>157</u>	<u>230,358</u>	<u>203</u>	<u>2,595</u>	<u>233,313</u>
Total assets.....	<u>848</u>	<u>275,392</u>	<u>913</u>	<u>8,368</u>	<u>285,521</u>
Liabilities					
Current liabilities:					
Accounts payable.....	771	517	324	3,854	5,466
Accrued payroll.....	239	-	51	975	1,265
Accrued vacation and sick leave pay.....	367	-	-	1,441	1,808
Accrued workers' compensation.....	-	-	-	263	263
Bonds, loans, capital leases, and other payables.....	-	18,060	-	850	18,910
Accrued interest payable.....	-	986	-	-	986
Due to other funds.....	-	859	-	-	859
Deferred credits and other liabilities.....	-	27,204	-	1	27,205
Total current liabilities.....	<u>1,377</u>	<u>47,626</u>	<u>375</u>	<u>7,384</u>	<u>56,762</u>
Noncurrent liabilities:					
Accrued vacation and sick leave pay.....	302	-	-	1,573	1,875
Accrued workers' compensation.....	-	-	-	953	953
Bonds, loans, capital leases, and other payables.....	-	227,766	-	594	228,360
Total noncurrent liabilities.....	<u>302</u>	<u>227,766</u>	<u>-</u>	<u>3,120</u>	<u>231,188</u>
Total liabilities.....	<u>1,679</u>	<u>275,392</u>	<u>375</u>	<u>10,504</u>	<u>287,950</u>
Net Assets					
Invested in capital assets, net of related debt.....	157	-	203	1,151	1,511
Unrestricted (deficit).....	(988)	-	335	(3,287)	(3,940)
Total net assets (deficit).....	<u>\$ (831)</u>	<u>\$ -</u>	<u>\$ 538</u>	<u>\$ (2,136)</u>	<u>\$ (2,429)</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Revenues, Expenses
and Changes in Fund Net Assets
Internal Service Funds

Year ended June 30, 2004

(In Thousands)

	<u>Central Shops Fund</u>	<u>Finance Corporation</u>	<u>Reproduction Fund</u>	<u>Telecom- munications & Information Fund</u>	<u>Total</u>
Operating revenues:					
Charges for services.....	\$ 18,997	\$ -	\$ 6,162	\$ 72,257	\$ 97,416
Total operating revenues.....	<u>18,997</u>	<u>-</u>	<u>6,162</u>	<u>72,257</u>	<u>97,416</u>
Operating expenses:					
Personal services.....	8,256	-	1,634	30,753	40,643
Contractual services.....	2,017	-	3,820	26,759	32,596
Materials and supplies.....	6,467	-	356	8,135	14,958
Depreciation and amortization.....	51	128	55	984	1,218
General and administrative.....	63	-	13	461	537
Services provided by other departments.....	1,288	-	272	2,038	3,598
Other.....	454	-	133	707	1,294
Total operating expenses.....	<u>18,596</u>	<u>128</u>	<u>6,283</u>	<u>69,837</u>	<u>94,844</u>
Operating income (loss).....	<u>401</u>	<u>(128)</u>	<u>(121)</u>	<u>2,420</u>	<u>2,572</u>
Nonoperating revenues (expenses):					
Interest and investment income.....	-	5,340	-	-	5,340
Interest expense.....	(59)	(5,212)	(14)	(182)	(5,467)
Total nonoperating revenues (expenses)....	<u>(59)</u>	<u>128</u>	<u>(14)</u>	<u>(182)</u>	<u>(127)</u>
Loss before transfers.....	342	-	(135)	2,238	2,445
Transfers in.....	59	-	14	182	255
Change in net assets.....	401	-	(121)	2,420	2,700
Total net assets (deficit) - beginning.....	<u>(1,232)</u>	<u>-</u>	<u>659</u>	<u>(4,556)</u>	<u>(5,129)</u>
Total net assets (deficit) - ending.....	<u>\$ (831)</u>	<u>\$ -</u>	<u>\$ 538</u>	<u>\$ (2,136)</u>	<u>\$ (2,429)</u>

CITY AND COUNTY OF SAN FRANCISCO

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

Year ended June 30, 2004

(In Thousands)

	Central Shops Fund	Finance Corporation	Reproduction Fund	Telecom- munications & Information Fund	Total
Cash flows from operating activities:					
Cash received from customers.....	\$ 18,997	\$ 15,885	\$ 6,162	\$ 72,114	\$ 113,158
Cash paid to employees for services.....	(8,455)	-	(1,680)	(31,474)	(41,609)
Cash paid to suppliers for goods and services.....	(10,362)	(4,647)	(4,496)	(37,743)	(57,248)
Net cash used in operating activities.....	<u>180</u>	<u>11,238</u>	<u>(14)</u>	<u>2,897</u>	<u>14,301</u>
Cash flows from noncapital financing activities:					
Transfers in.....	59	-	14	182	255
Net cash provided by noncapital financing activities.....	<u>59</u>	<u>-</u>	<u>14</u>	<u>182</u>	<u>255</u>
Cash flows from capital financing activities:					
Bond sale proceeds.....	-	9,530	-	-	9,530
Acquisition of capital assets.....	(49)	-	(139)	-	(188)
Retirement of capital lease obligation.....	-	(15,885)	-	(2,404)	(18,289)
Bond issue costs paid.....	-	(112)	-	-	(112)
Interest paid on long term debt.....	-	(5,320)	-	-	(5,320)
Net cash used in capital financing activities.....	<u>(49)</u>	<u>(11,787)</u>	<u>(139)</u>	<u>(2,404)</u>	<u>(14,379)</u>
Cash flows from investing activities:					
Interest income received.....	(59)	248	(14)	(182)	(7)
Net cash provided by (used in) investing activities.....	<u>(59)</u>	<u>248</u>	<u>(14)</u>	<u>(182)</u>	<u>(7)</u>
Net decrease in cash and cash equivalents.....	131	(301)	(153)	493	170
Cash and cash equivalents - beginning of year.....	560	26,289	863	4,548	32,260
Cash and cash equivalents - end of year.....	<u>\$ 691</u>	<u>\$ 25,988</u>	<u>\$ 710</u>	<u>\$ 5,041</u>	<u>\$ 32,430</u>
Reconciliation of operating income (loss) to net cash used in operating activities:					
Operating income (loss).....	\$ 401	\$ (128)	\$ (121)	\$ 2,420	\$ 2,572
Adjustments for non-cash activities:					
Depreciation and amortization.....	51	128	55	984	1,218
Changes in assets/liabilities:					
Receivables, net.....	-	15,885	-	(144)	15,741
Deferred charges & other assets.....	-	-	-	146	146
Accounts payable.....	(73)	-	98	211	236
Accrued payroll.....	(268)	-	(46)	(885)	(1,199)
Accrued vacation & sick leave pay.....	69	-	-	27	96
Accrued workers' compensation.....	-	-	-	137	137
Deferred credits and other liabilities.....	-	(4,647)	-	1	(4,646)
Total adjustments.....	<u>(221)</u>	<u>11,366</u>	<u>107</u>	<u>477</u>	<u>11,729</u>
Net cash used in operating activities.....	<u>\$ 180</u>	<u>\$ 11,238</u>	<u>\$ (14)</u>	<u>\$ 2,897</u>	<u>\$ 14,301</u>
Reconciliation of cash and cash equivalents to the combining statement of net assets:					
Deposits and investments with City Treasury.....	\$ 691	\$ 263	\$ 710	\$ 5,041	\$ 6,705
Unrestricted deposits and investments outside City Treasury.....	-	25,725	-	-	25,725
Cash and cash equivalents at end of year on combining statement of cash flows.....	<u>\$ 691</u>	<u>\$ 25,988</u>	<u>\$ 710</u>	<u>\$ 5,041</u>	<u>\$ 32,430</u>

CITY AND COUNTY OF SAN FRANCISCO

FIDUCIARY FUNDS

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

Trust Funds

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

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

Agency Funds

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

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

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

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

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

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

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

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

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Fiduciary Net Assets
Fiduciary Funds
Pension and Other Employee Benefit Trust Funds
June 30, 2004
(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>
ASSETS			
Deposits and investments with City Treasury.....	\$ 2,574	\$ 84,613	\$ 87,187
Deposits and investments outside City Treasury.....	12,421,630	-	12,421,630
Receivables:			
Payroll contribution.....	-	8,533	8,533
Interest and other.....	139,111	105	139,216
Invested securities lending collateral.....	1,356,618	-	1,356,618
Deferred charges and other assets.....	-	584	584
Total assets.....	<u>13,919,933</u>	<u>93,835</u>	<u>14,013,768</u>
Liabilities			
Accounts payable.....	6,967	10,110	17,077
Estimated claims payable.....	-	14,547	14,547
Obligations under fixed coupon dollar reverse repurchase agreeen	199,000	-	199,000
Payable to brokers.....	446,432	-	446,432
Securities lending collateral.....	1,356,618	-	1,356,618
Deferred credits and other liabilities.....	3,558	27,802	31,360
Total liabilities.....	<u>2,012,575</u>	<u>52,459</u>	<u>2,065,034</u>
Net Assets			
Held in trust for pension benefits and other purposes.....	<u>\$ 11,907,358</u>	<u>\$ 41,376</u>	<u>\$ 11,948,734</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
Pension and Other Employee Benefit Trust Funds
Year ended June 30, 2004
(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.....	\$ 170,550	\$ 57,109	\$ 227,659
Employer contributions.....	-	345,381	345,381
Total contributions.....	<u>170,550</u>	<u>402,490</u>	<u>573,040</u>
Investment income:			
Interest.....	161,531	846	162,377
Dividends.....	95,691	-	95,691
Net increase/(decrease) in fair value of investments.....	1,470,606	(608)	1,469,998
Securities lending income.....	15,391	-	15,391
Fixed coupon dollar reverse repurchase agreement income.....	3,083	-	3,083
Total investment income.....	<u>1,746,302</u>	<u>238</u>	<u>1,746,540</u>
Less investment expenses:			
Securities lending borrower rebates and expenses.....	(8,786)	-	(8,786)
Fixed coupon dollar reverse repurchase finance charges and expenses	(1,928)	-	(1,928)
Other expenses.....	(24,700)	-	(24,700)
Total investment expenses.....	<u>(35,414)</u>	<u>-</u>	<u>(35,414)</u>
Total additions, net.....	<u>1,881,438</u>	<u>402,728</u>	<u>2,284,166</u>
Deductions:			
Benefit payments.....	488,448	399,522	887,970
Refunds of contributions.....	7,935	-	7,935
Administrative expenses.....	10,710	-	10,710
Total deductions.....	<u>507,093</u>	<u>399,522</u>	<u>906,615</u>
Change in net assets.....	1,374,345	3,206	1,377,551
Net assets at beginning of year.....	10,533,013	38,170	10,571,183
Net assets at end of year.....	<u>\$ 11,907,358</u>	<u>\$ 41,376</u>	<u>\$11,948,734</u>

CITY AND COUNTY OF SAN FRANCISCO

FIDUCIARY FUNDS

Combining Statement of Changes in Assets and Liabilities - Agency Funds

Year ended June 30, 2004

(In Thousands)

	Balance July 1, <u>2003</u>	<u>Additions</u>	<u>Deductions</u>	Balance June 30, <u>2004</u>
Assistance Program Fund				
ASSETS				
Deposits and investments with City Treasury.....	\$ 8,321	\$ 43,505	\$ 50,212	\$ 1,614
Receivables:				
Interest and other.....	<u>147</u>	<u>68</u>	<u>147</u>	<u>68</u>
Total assets.....	<u>\$ 8,468</u>	<u>\$ 43,573</u>	<u>\$ 50,359</u>	<u>\$ 1,682</u>
LIABILITIES				
Accounts payable.....	\$ 793	\$ 8,223	\$ 8,023	\$ 993
Agency obligations.....	<u>7,675</u>	<u>40,940</u>	<u>47,926</u>	<u>689</u>
Total liabilities.....	<u>\$ 8,468</u>	<u>\$ 49,163</u>	<u>\$ 55,949</u>	<u>\$ 1,682</u>
 Deposits Fund				
ASSETS				
Deposits and investments with City Treasury.....	\$ 24,565	\$ 40,901	\$ 39,234	\$ 26,232
Deferred charges and other assets.....	<u>24,869</u>	<u>800</u>	<u>11</u>	<u>25,658</u>
Total assets.....	<u>\$ 49,434</u>	<u>\$ 41,701</u>	<u>\$ 39,245</u>	<u>\$ 51,890</u>
LIABILITIES				
Accounts payable.....	\$ 686	\$ 16,586	\$ 16,761	\$ 511
Agency obligations.....	<u>48,748</u>	<u>40,867</u>	<u>38,236</u>	<u>51,379</u>
Total liabilities.....	<u>\$ 49,434</u>	<u>\$ 57,453</u>	<u>\$ 54,997</u>	<u>\$ 51,890</u>
 Payroll Deduction Fund				
ASSETS				
Deposits and investments with City Treasury.....	\$ -	\$ 10,538	\$ 662	\$ 9,876
Receivables:				
Payroll Contribution.....	<u>51,849</u>	<u>-</u>	<u>26,388</u>	<u>25,461</u>
Total assets.....	<u>\$ 51,849</u>	<u>\$ 10,538</u>	<u>\$ 27,050</u>	<u>\$ 35,337</u>
LIABILITIES				
Accounts payable.....	\$ 44,924	\$ -	\$ 15,167	\$ 29,757
Agency obligations.....	<u>6,925</u>	<u>5,926</u>	<u>7,271</u>	<u>5,580</u>
Total liabilities.....	<u>\$ 51,849</u>	<u>\$ 5,926</u>	<u>\$ 22,438</u>	<u>\$ 35,337</u>

(Continued)

CITY AND COUNTY OF SAN FRANCISCO

FIDUCIARY FUNDS

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

Year ended June 30, 2004

(In Thousands)

	<u>Balance July 1, 2003</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2004</u>
State Revenue Collection Fund				
ASSETS				
Deposits and investments with City Treasury.....	\$ 1,252	\$ 8,606	\$ 9,354	\$ 504
Total assets.....	<u>\$ 1,252</u>	<u>\$ 8,606</u>	<u>\$ 9,354</u>	<u>\$ 504</u>
LIABILITIES				
Accounts payable.....	\$ 175	\$ 9,288	\$ 9,284	\$ 179
Agency obligations.....	1,077	8,510	9,262	325
Total liabilities.....	<u>\$ 1,252</u>	<u>\$ 17,798</u>	<u>\$ 18,546</u>	<u>\$ 504</u>
 Tax Collection Fund				
ASSETS				
Deposits and investments with City Treasury.....	\$ 41,617	\$ 1,531,485	\$ 1,526,774	\$ 46,328
Deposits and investments outside City Treasury.....	1,005	-	1,005	-
Receivables:				
Interest and other.....	86,157	89,049	85,821	89,385
Total assets.....	<u>\$ 128,779</u>	<u>\$ 1,620,534</u>	<u>\$ 1,613,600</u>	<u>\$ 135,713</u>
LIABILITIES				
Accounts payable.....	\$ 470	\$ 35,601	\$ 35,146	\$ 925
Agency obligations.....	128,309	1,479,400	1,472,921	134,788
Total liabilities.....	<u>\$ 128,779</u>	<u>\$ 1,515,001</u>	<u>\$ 1,508,067</u>	<u>\$ 135,713</u>
 Transit Fund				
ASSETS				
Deposits and investments with City Treasury.....	\$ 2,666	\$ 36,964	\$ 36,977	\$ 2,653
Receivables:				
Interest and other.....	16	45	56	5
Total assets.....	<u>\$ 2,682</u>	<u>\$ 37,009</u>	<u>\$ 37,033</u>	<u>\$ 2,658</u>
LIABILITIES				
Accounts payable.....	\$ 758	\$ 7,363	\$ 7,366	\$ 755
Agency obligations.....	1,924	33,999	34,020	1,903
Total liabilities.....	<u>\$ 2,682</u>	<u>\$ 41,362</u>	<u>\$ 41,386</u>	<u>\$ 2,658</u>

(Continued)

CITY AND COUNTY OF SAN FRANCISCO

FIDUCIARY FUNDS

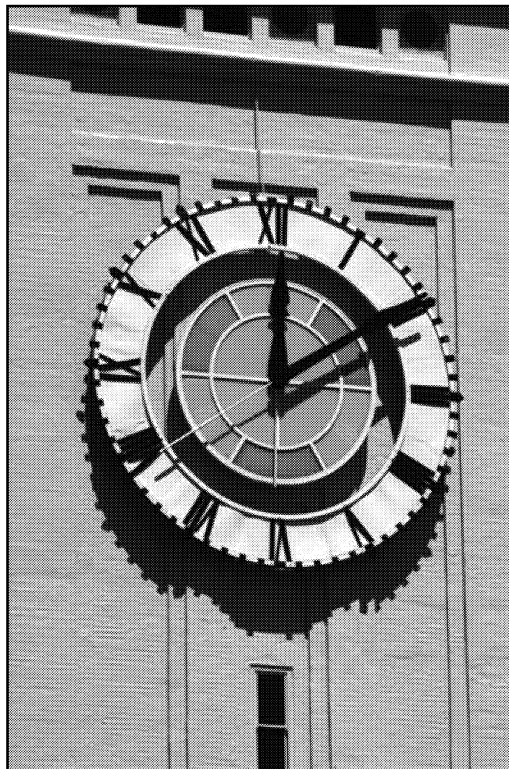
**Combining Statement of Changes in Assets and Liabilities -
Agency Funds (Continued)**

Year ended June 30, 2004

(In Thousands)

	<u>Balance July 1, 2003</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2004</u>
Other Agency Funds				
ASSETS				
Deposits and investments with City Treasury.....	\$ 8,917	\$ 70,509	\$ 67,326	\$ 12,100
Receivables:				
Interest and other.....	133	819	126	826
Total assets.....	<u>\$ 9,050</u>	<u>\$ 71,328</u>	<u>\$ 67,452</u>	<u>\$ 12,926</u>
LIABILITIES				
Accounts payable.....	\$ 4,881	\$ 69,510	\$ 64,287	\$ 10,104
Due to other funds.....	-	30	30	-
Agency obligations.....	4,169	65,469	66,816	2,822
Total liabilities.....	<u>\$ 9,050</u>	<u>\$ 135,009</u>	<u>\$ 131,133</u>	<u>\$ 12,926</u>
Total Agency Funds				
ASSETS				
Deposits and investments with City Treasury.....	\$ 87,338	\$ 1,742,508	\$ 1,730,539	\$ 99,307
Deposits and investments outside City Treasury.....	1,005	-	1,005	-
Receivables:				
Payroll contribution.....	51,849	-	26,388	25,461
Interest and other.....	86,453	89,981	86,150	90,284
Deferred charges and other assets.....	24,869	800	11	25,658
Total assets.....	<u>\$ 251,514</u>	<u>\$ 1,833,289</u>	<u>\$ 1,844,093</u>	<u>\$ 240,710</u>
LIABILITIES				
Accounts payable.....	\$ 52,687	\$ 146,571	\$ 156,034	\$ 43,224
Due to other funds.....	-	30	30	-
Agency obligations.....	198,827	1,675,111	1,676,452	197,486
Total liabilities.....	<u>\$ 251,514</u>	<u>\$ 1,821,712</u>	<u>\$ 1,832,516</u>	<u>\$ 240,710</u>

Capital Assets Used in the Operation Of Governmental Funds



CITY AND COUNTY OF SAN FRANCISCO
Capital Assets Used in the Operation of Governmental Funds
Schedule By Source¹
June 30, 2004
(In Thousands)

Governmental funds capital assets:	
Land.....	\$ 143,640
Facilities and improvements.....	2,091,462
Machinery and equipment.....	215,071
Infrastructure.....	180,976
Construction in progress.....	245,677
Total governmental funds capital assets.....	<u>\$ 2,876,826</u>
Investments in governmental funds capital assets acquired prior to July 1, 2000.....	\$ 2,013,756
Investments in governmental funds capital assets acquired from July 1, 2000 by source:	
General fund.....	27,814
Special revenue funds.....	102,647
Capital project funds.....	732,609
Total governmental funds capital assets.....	<u>\$ 2,876,826</u>

Schedule By Function¹
June 30, 2004
(In Thousands)

<u>Function</u>	<u>Land</u>	<u>Facilities and Improvements</u>	<u>Machinery and Equipment</u>	<u>Infrastructure</u>	<u>Construction in Progress</u>	<u>Total</u>
Public protection.....	\$ 11,629	\$ 177,638	\$ 86,412	\$ 3,241	\$ 277	\$ 279,197
Public works, transportation and commerce.....	13,226	39,046	104,995	133,583	196,010	486,860
Human welfare and neighborhood development.....	4,240	21,363	2,874	-	27	28,504
Community health.....	1,978	26,556	4,012	-	804	33,350
Culture and recreation.....	88,168	1,132,691	12,740	44,152	35,331	1,313,082
General administration and finance.....	24,399	694,168	4,038	-	13,228	735,833
Total governmental funds capital assets.....	<u>\$ 143,640</u>	<u>\$ 2,091,462</u>	<u>\$ 215,071</u>	<u>\$ 180,976</u>	<u>\$ 245,677</u>	<u>\$ 2,876,826</u>

Schedule of Changes by Function¹
Year ended June 30, 2004
(In Thousands)

	<u>Balance² July 1, 2003</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2004</u>
Public protection.....	\$ 267,699	\$ 11,498	\$ -	\$ 279,197
Public works, transportation and commerce.....	426,780	64,750	4,670	486,860
Human welfare and neighborhood development.....	28,322	182	-	28,504
Community health.....	32,561	1,091	302	33,350
Culture and recreation.....	1,227,954	85,374	246	1,313,082
General administration and finance.....	725,660	13,279	3,106	735,833
Total governmental funds capital assets.....	<u>\$ 2,708,976</u>	<u>\$ 176,174</u>	<u>\$ 8,324</u>	<u>\$ 2,876,826</u>

¹ This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

² Certain balances as of July 1, 2003 have been reclassified to conform with current year presentation.