

# CITY AND COUNTY OF SAN FRANCISCO

## Nonmajor Governmental Funds

### SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

(Continued)

# CITY AND COUNTY OF SAN FRANCISCO

## SPECIAL REVENUE FUNDS *(Continued)*

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

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

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

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

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

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

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

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

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

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

*(Continued)*

# CITY AND COUNTY OF SAN FRANCISCO

## SPECIAL REVENUE FUNDS *(Continued)*

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

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

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

## DEBT SERVICE FUNDS

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

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

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

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

## CAPITAL PROJECTS FUNDS

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

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

*(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>
<b>ASSETS</b>					
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>
<b>LIABILITIES AND FUND BALANCES</b>					
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
<b>Revenues:</b>					
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
<b>Intergovernmental:</b>					
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
<b>Total revenues.....</b>	<b>667,253</b>	<b>115,741</b>	<b>38,195</b>	<b>418</b>	<b>821,607</b>
<b>Expenditures:</b>					
<b>Current:</b>					
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
<b>Debt service:</b>					
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
<b>Total expenditures.....</b>	<b>621,533</b>	<b>141,226</b>	<b>166,328</b>	<b>612</b>	<b>929,699</b>
Deficiency of revenues under expenditures.....	45,720	(25,485)	(128,133)	(194)	(108,092)
<b>Other financing sources (uses):</b>					
Transfers in.....	58,091	9,304	15,774	-	83,169
Transfers out.....	(160,335)	(405)	(18,793)	(3)	(179,536)
<b>Issuance of bonds and loans</b>					
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)
<b>Total other financing sources (uses).....</b>	<b>(102,244)</b>	<b>10,101</b>	<b>20,351</b>	<b>(3)</b>	<b>(71,795)</b>
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.....	<b>\$ 369,284</b>	<b>\$ 18,482</b>	<b>\$ 113,959</b>	<b>\$ 5,414</b>	<b>\$ 507,139</b>

**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
<b>ASSETS</b>								
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>
<b>LIABILITIES AND FUND BALANCES</b>								
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>

(Continued)



**CITY AND COUNTY OF SAN FRANCISCO**

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

**June 30, 2004**

**(In Thousands)**

	<b>Gasoline Tax Fund</b>	<b>General Services Fund</b>	<b>Gift Fund</b>	<b>Golf Fund</b>	<b>Human Welfare Fund</b>	<b>Open Space and Park Fund</b>	<b>Public Library Fund</b>
<b>ASSETS</b>							
Deposits and investments with City Treasury.....	\$ 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>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities:</b>							
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>
<b>Fund balances:</b>							
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>

*(Continued)*

**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
<b>ASSETS</b>							
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>
<b>LIABILITIES AND FUND BALANCES</b>							
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
<b>Revenues:</b>								
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	-
<b>Intergovernmental:</b>								
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
<b>Total revenues.....</b>	<b>35,943</b>	<b>67,724</b>	<b>54,234</b>	<b>95,609</b>	<b>56,332</b>	<b>4,450</b>	<b>6,942</b>	<b>2,097</b>
<b>Expenditures:</b>								
<b>Current:</b>								
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
<b>Debt service:</b>								
Principal retirement.....	-	-	-	-	-	-	9	-
Interest and fiscal charges.....	-	-	-	-	-	-	2	-
<b>Total expenditures.....</b>	<b>31,383</b>	<b>77,264</b>	<b>65,999</b>	<b>98,732</b>	<b>75,866</b>	<b>4,975</b>	<b>16,332</b>	<b>2,152</b>
Excess (deficiency) of revenues over (under) expenditures.....	4,560	(9,540)	(11,765)	(3,123)	(19,534)	(525)	(9,390)	(55)
<b>Other financing sources (uses):</b>								
Transfers in.....	-	2,751	141	710	13,304	-	64	9
Transfers out.....	(3,629)	-	(2,513)	(43)	(152)	-	(1,360)	-
<b>Total other financing sources (uses).....</b>	<b>(3,629)</b>	<b>2,751</b>	<b>(2,372)</b>	<b>667</b>	<b>13,152</b>	<b>-</b>	<b>(1,296)</b>	<b>9</b>
<b>Net change in fund balances.....</b>	<b>931</b>	<b>(6,789)</b>	<b>(14,137)</b>	<b>(2,456)</b>	<b>(6,382)</b>	<b>(525)</b>	<b>(10,686)</b>	<b>(46)</b>
Fund balances at beginning of year.....	24,353	40,444	82,319	14,123	12,332	7,698	2,375	476
<b>Fund balances at end of year.....</b>	<b>\$ 25,284</b>	<b>\$ 33,655</b>	<b>\$ 68,182</b>	<b>\$ 11,667</b>	<b>\$ 5,950</b>	<b>\$ 7,173</b>	<b>\$ (8,311)</b>	<b>\$ 430</b>

(Continued)

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

	Gasoline Tax Fund	General Services Fund	Gift Fund	Golf Fund	Human Welfare Fund	Open Space and Park Fund	Public Library Fund
<b>Revenues:</b>							
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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
<b>Intergovernmental:</b>							
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	-	-	-	-
<b>Total revenues.....</b>	<b>17,971</b>	<b>12,761</b>	<b>7,226</b>	<b>7,151</b>	<b>16,054</b>	<b>23,841</b>	<b>25,009</b>
<b>Expenditures:</b>							
<b>Current:</b>							
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	-	-	-	-	-
<b>Debt service:</b>							
Principal retirement.....	-	-	-	-	-	-	-
Interest and fiscal charges.....	-	-	-	-	-	-	-
<b>Total expenditures.....</b>	<b>26,636</b>	<b>12,735</b>	<b>5,128</b>	<b>6,669</b>	<b>16,943</b>	<b>26,145</b>	<b>52,327</b>
Excess (deficiency) of revenues over (under) expenditures.....	(8,665)	26	2,098	482	(889)	(2,304)	(27,318)
<b>Other financing sources (uses):</b>							
Transfers in.....	5,280	283	-	-	84	150	29,351
Transfers out.....	(58)	(275)	(111)	(150)	(16)	(518)	(5)
<b>Total other financing sources (uses).....</b>	<b>5,222</b>	<b>8</b>	<b>(111)</b>	<b>(150)</b>	<b>68</b>	<b>(368)</b>	<b>29,346</b>
<b>Net change in fund balances.....</b>	<b>(3,443)</b>	<b>34</b>	<b>1,987</b>	<b>332</b>	<b>(821)</b>	<b>(2,672)</b>	<b>2,028</b>
Fund balances at beginning of year.....	6,947	4,357	6,695	22	1,023	22,871	4,517
<b>Fund balances at end of year.....</b>	<b>\$ 3,504</b>	<b>\$ 4,391</b>	<b>\$ 8,682</b>	<b>\$ 354</b>	<b>\$ 202</b>	<b>\$ 20,199</b>	<b>\$ 6,545</b>

(Continued)

**CITY AND COUNTY OF SAN FRANCISCO**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds - Special Revenue (Continued)**  
**Year ended June 30, 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
<b>Revenues:</b>							
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
<b>Intergovernmental:</b>							
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
<b>Total revenues.....</b>	<b>68,745</b>	<b>17,477</b>	<b>9,836</b>	<b>124,628</b>	<b>6,841</b>	<b>6,382</b>	<b>667,253</b>
<b>Expenditures:</b>							
<b>Current:</b>							
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
<b>Debt service:</b>							
Principal retirement.....	-	-	-	-	-	-	9
Interest and fiscal charges.....	-	-	-	-	-	-	2
<b>Total expenditures.....</b>	<b>41,067</b>	<b>13,386</b>	<b>9,927</b>	<b>21,374</b>	<b>6,879</b>	<b>9,614</b>	<b>621,533</b>
Excess (deficiency) of revenues over (under) expenditures.....	27,678	4,091	(91)	103,254	(38)	(3,232)	45,720
<b>Other financing sources (uses):</b>							
Transfers in.....	2,701	848	226	2,189	-	-	58,091
Transfers out.....	(27,992)	(3,787)	(202)	(119,064)	-	(460)	(160,335)
<b>Total other financing sources (uses).....</b>	<b>(25,291)</b>	<b>(2,939)</b>	<b>24</b>	<b>(116,875)</b>	<b>-</b>	<b>(460)</b>	<b>(102,244)</b>
<b>Net change in fund balances.....</b>	<b>2,387</b>	<b>1,152</b>	<b>(67)</b>	<b>(13,621)</b>	<b>(38)</b>	<b>(3,692)</b>	<b>(56,524)</b>
Fund balances at beginning of year.....	10,647	13,625	5,871	149,087	1,686	14,340	425,808
<b>Fund balances at end of year.....</b>	<b>\$ 13,034</b>	<b>\$ 14,777</b>	<b>\$ 5,804</b>	<b>\$ 135,466</b>	<b>\$ 1,648</b>	<b>\$ 10,648</b>	<b>\$ 369,284</b>

**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)
<b>Revenues:</b>								
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>
<b>Expenditures:</b>								
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>
<b>Other financing sources (uses):</b>								
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)**

	Community/Neighborhood Development Fund				Community Health Services Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	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>
<b>Expenditures:</b>								
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>
<b>Other financing sources (uses):</b>								
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)
<b>Revenues:</b>								
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>
<b>Expenditures:</b>								
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>
<b>Other financing sources (uses):</b>								
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)
<b>Revenues:</b>								
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>
<b>Expenditures:</b>								
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>
<b>Other financing sources (uses):</b>								
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)
<b>Revenues:</b>								
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>
<b>Expenditures:</b>								
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>
<b>Other financing sources (uses):</b>								
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)
<b>Revenues:</b>								
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)
<b>Expenditures:</b>								
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)
<b>Other financing sources (uses):</b>								
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)
<b>Revenues:</b>								
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>
<b>Expenditures:</b>								
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>
<b>Other financing sources (uses):</b>								
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)
<b>Revenues:</b>								
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>
<b>Expenditures:</b>								
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>
<b>Other financing sources (uses):</b>								
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)
<b>Revenues:</b>								
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>
<b>Expenditures:</b>								
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>
<b>Other financing sources (uses):</b>								
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)
<b>Revenues:</b>								
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>
<b>Expenditures:</b>								
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>
<b>Other financing sources (uses):</b>								
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)
<b>Revenues:</b>								
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>
<b>Expenditures:</b>								
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>
<b>Other financing sources (uses):</b>								
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>
<b>BUILDING INSPECTION FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
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>
<b>CHILDREN AND FAMILIES FUND</b>				
<b>Human Welfare and Neighborhood Development</b>				
Child Support Services.....	30,904	30,896	29,544	1,352
Children and Families Commission.....	6,991	9,828	9,828	-
Mayor's Office.....	31,637	38,103	37,891	212
	<u>69,532</u>	<u>78,827</u>	<u>77,263</u>	<u>1,564</u>
<b>Culture and Recreation</b>				
Public Library.....	1,287	-	-	-
Total Children and Families Fund.....	<u>70,819</u>	<u>78,827</u>	<u>77,263</u>	<u>1,564</u>
<b>COMMUNITY/NEIGHBORHOOD DEVELOPMENT FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
Business and Economic Development.....	287	2,976	2,976	-
Public Works.....	1,124	816	816	-
Dept of Building Inspection.....	-	2	2	-
	<u>1,411</u>	<u>3,794</u>	<u>3,794</u>	<u>-</u>
<b>Human Welfare and Neighborhood Development</b>				
Social Services.....	-	247	247	-
Mayor's Office.....	574	55,064	55,064	-
Rent Arbitration Board.....	4,608	4,600	3,726	874
	<u>5,182</u>	<u>59,911</u>	<u>59,037</u>	<u>874</u>
<b>Community Health</b>				
Community Health.....	-	35	35	-
<b>Culture and Recreation</b>				
Recreation and Park Commission.....	1,200	900	900	-
<b>General Administration and Finance</b>				
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>
<b>COMMUNITY HEALTH SERVICES FUND</b>				
<b>Public Protection</b>				
Trial Courts.....	-	138	138	-
<b>Community Health</b>				
Community Health Network.....	96,199	98,575	98,575	-
<b>General Administration and Finance</b>				
Administrative Services.....	-	20	20	-
Total Community Health Services Fund.....	<u>96,199</u>	<u>98,733</u>	<u>98,733</u>	<u>-</u>
<b>CONVENTION FACILITIES FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
Public Works.....	-	193	193	-
<b>Human Welfare and Neighborhood Development</b>				
Mayor's Office.....	600	1,376	1,376	-
<b>Culture and Recreation</b>				
Arts Commission.....	-	97	97	-
<b>General Administration and Finance</b>				
Administrative Services.....	56,454	67,093	66,219	874
<b>General City Responsibilities</b>				
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>
<b>COURT'S FUND</b>				
<b>Public Protection</b>				
Trial Courts.....	5,624	4,663	4,582	81
<b>Public Works, Transportation and Commerce</b>				
Public Works.....	-	393	393	-
Total Court's Fund.....	<u>5,624</u>	<u>5,056</u>	<u>4,975</u>	<u>81</u>
<b>CULTURE AND RECREATION FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
Public Works.....	-	211	211	-
<b>Culture and Recreation</b>				
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>
<b>General Administration and Finance</b>				
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>
<b>ENVIRONMENTAL PROTECTION FUND</b>				
<b>Human Welfare and Neighborhood Development</b>				
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>
<b>GASOLINE TAX FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
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>
<b>GENERAL SERVICES FUND</b>				
<b>Public Protection</b>				
Mayor's Office.....	-	69	69	-
Trial Courts.....	354	353	353	-
	<u>354</u>	<u>422</u>	<u>422</u>	<u>-</u>
<b>Public Works, Transportation and Commerce</b>				
Telecommunications and Information Services.....	886	879	879	-
<b>Human Welfare and Neighborhood Development</b>				
Mayor's Office.....	-	240	240	-
	<u>-</u>	<u>240</u>	<u>240</u>	<u>-</u>
<b>Culture and Recreation</b>				
Fine Arts Museum.....	-	376	376	-
<b>General Administration and Finance</b>				
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>
<b>General City Responsibilities</b>				
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>
<b>GIFT FUND</b>				
<b>Public Protection</b>				
Fire Department.....	-	3	3	-
Police Department.....	-	7	7	-
Sheriff.....	-	26	26	-
	<u>-</u>	<u>36</u>	<u>36</u>	<u>-</u>
<b>Public Works, Transportation and Commerce</b>				
Telecommunications and Information Services.....	-	2	2	-
Public Works.....	-	139	139	-
	<u>-</u>	<u>141</u>	<u>141</u>	<u>-</u>
<b>Human Welfare and Neighborhood Development</b>				
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>
<b>Community Health</b>				
Community Health Network.....	-	179	179	-
<b>Culture and Recreation</b>				
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>
<b>General Administration and Finance</b>				
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>
<b>GOLF FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
Public Works.....	-	3	3	-
<b>Culture and Recreation</b>				
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>
<b>HUMAN WELFARE FUND</b>				
<b>Human Welfare and Neighborhood Development</b>				
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>
<b>OPEN SPACE AND PARK FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
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>
<b>Culture and Recreation</b>				
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>
<b>PUBLIC LIBRARY FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
Public Works.....	-	74	74	-
<b>Culture and Recreation</b>				
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>
<b>PUBLIC PROTECTION FUND</b>				
<b>Public Protection</b>				
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>
<b>Public Works, Transportation and Commerce</b>				
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>
<b>Human Welfare and Neighborhood Development</b>				
Mayor's Office.....	-	20	20	-
Commission on Status of Women.....	-	68	68	-
	<u>-</u>	<u>88</u>	<u>88</u>	<u>-</u>
<b>Community Health</b>				
Community Health.....	-	401	401	-
<b>General Administration and Finance</b>				
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>
<b>PUBLIC WORKS, TRANSPORTATION AND COMMERCE FUND</b>				
<b>Public Protection</b>				
Mayor's Office.....	-	737	737	-
<b>Public Works, Transportation and Commerce</b>				
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>
<b>Human Welfare and Neighborhood Development</b>				
Mayor's Office.....	5,919	6,690	6,328	362
<b>Culture and Recreation</b>				
Arts Commission.....	-	38	38	-
Public Library.....	-	2	2	-
	<u>-</u>	<u>40</u>	<u>40</u>	<u>-</u>
<b>General Administration and Finance</b>				
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>
<b>Public Works, Transportation and Commerce</b>				
Public Utilities Commission.....	-	1	1	-
Public Works.....	-	563	563	-
	<u>-</u>	<u>564</u>	<u>564</u>	<u>-</u>
<b>Human Welfare and Neighborhood Development</b>				
Rent Arbitration Board.....	-	47	47	-
<b>General Administration and Finance</b>				
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>
<b>SAN FRANCISCO COUNTY TRANSPORTATION AUTHORITY FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
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>
<b>SENIOR CITIZENS' PROGRAM FUND</b>				
<b>Human Welfare and Neighborhood Development</b>				
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>
<b>WAR MEMORIAL FUND</b>				
<b>Public Works, Transportation and Commerce</b>				
Public Works.....	-	445	445	-
<b>Culture and Recreation</b>				
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>
<b>Total Special Revenue Funds With Legally Adopted Budgets.....</b>				
	<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>
<b>ASSETS</b>				
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>
<b>LIABILITIES AND FUND BALANCES</b>				
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)**

	<u>General Obligation Bond</u>	<u>Certificates of Participation</u>	<u>Other Bond Funds</u>	<u>Total</u>
<b>Revenues:</b>				
Property taxes.....	\$ 98,467	\$ -	\$ -	\$ 98,467
Interest and investment income.....	408	329	17	754
Rents and concessions.....	-	15,625	148	15,773
<b>Intergovernmental:</b>				
State.....	<u>747</u>	<u>-</u>	<u>-</u>	<u>747</u>
Total revenues.....	<u>99,622</u>	<u>15,954</u>	<u>165</u>	<u>115,741</u>
<b>Expenditures:</b>				
<b>Debt service:</b>				
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.....	<u>341</u>	<u>-</u>	<u>369</u>	<u>710</u>
Total expenditures.....	<u>111,581</u>	<u>19,748</u>	<u>9,897</u>	<u>141,226</u>
Deficiency of revenues under expenditures.....	<u>(11,959)</u>	<u>(3,794)</u>	<u>(9,732)</u>	<u>(25,485)</u>
<b>Other financing sources (uses):</b>				
Transfers in.....	193	30	9,081	9,304
Transfers out.....	<u>(405)</u>	<u>-</u>	<u>-</u>	<u>(405)</u>
<b>Issuance of bonds and loans</b>				
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 .....	<u>(21,842)</u>	<u>-</u>	<u>(43,960)</u>	<u>(65,802)</u>
Total other financing sources, net.....	<u>188</u>	<u>30</u>	<u>9,883</u>	<u>10,101</u>
Net change in fund balances.....	<u>(11,771)</u>	<u>(3,764)</u>	<u>151</u>	<u>(15,384)</u>
Fund balances at beginning of year.....	13,304	20,223	339	33,866
Fund balances at end of year.....	<u>\$ 1,533</u>	<u>\$ 16,459</u>	<u>\$ 490</u>	<u>\$ 18,482</u>

**CITY AND COUNTY OF SAN FRANCISCO**

**DEBT SERVICE FUNDS**

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

**Year ended June 30, 2004**

**(In Thousands)**

	<u>General Obligation Bond Fund</u>			<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Positive</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>(Negative)</u>
<b>Revenues:</b>				
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>
<b>Expenditures:</b>				
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.....	<u>-</u>	<u>(21,871)</u>	<u>(21,842)</u>	<u>29</u>
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>
<b>ASSETS</b>				
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>
<b>LIABILITIES AND FUND BALANCES</b>				
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>
<b>ASSETS</b>				
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>
<b>LIABILITIES AND FUND BALANCES</b>				
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
<b>Revenues:</b>				
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>
<b>Expenditures:</b>				
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>