

COMBINING FINANCIAL STATEMENTS AND SCHEDULES



CITY AND COUNTY OF SAN FRANCISCO
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DEBT SERVICE FUNDS

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

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

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

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

CITY AND COUNTY OF SAN FRANCISCO
NONMAJOR GOVERNMENTAL FUNDS
CAPITAL PROJECTS FUNDS

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

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

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

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

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

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

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

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

PERMANENT FUND

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

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

CITY AND COUNTY OF SAN FRANCISCO
Combining Balance Sheet – Nonmajor Governmental Funds
June 30, 2010
(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund Bequest Fund	Total Nonmajor Governmental Funds
ASSETS					
Deposits and investments with City Treasury.....	\$ 398,150	\$ 47,400	\$ 466,811	\$ 7,810	\$ 920,171
Deposits and investments outside City Treasury.....	9,341	31,146	104,299	-	144,786
Receivables:					
Property taxes and penalties.....	4,026	4,513	-	-	8,539
Other local taxes.....	13,123	-	-	-	13,123
Federal and state grants and subventions.....	132,733	-	15,122	-	147,855
Charges for services.....	12,171	-	45	-	12,216
Interest and other.....	3,644	201	427	5	4,277
Due from other funds.....	623	-	10,787	-	11,410
Due from / advance to component unit.....	8,598	-	1,603	-	10,201
Loans receivable (net of allowance for uncollectibles).....	72,294	-	-	-	72,294
Deferred charges and other assets.....	3,814	-	169	-	3,983
Total assets.....	<u>\$ 658,517</u>	<u>\$ 83,260</u>	<u>\$ 599,263</u>	<u>\$ 7,815</u>	<u>\$ 1,348,855</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable.....	\$ 98,354	\$ -	\$ 34,089	\$ 6	\$ 132,449
Accrued payroll.....	16,618	-	2,150	17	18,785
Deferred tax, grant and subvention revenues.....	64,932	3,952	1,113	46	70,043
Due to other funds.....	28,788	-	18,109	-	46,897
Deferred credits and other liabilities.....	89,346	11,155	17,547	291	118,339
Bonds, loans, capital leases and other payables.....	150,000	-	5,035	-	155,035
Total liabilities.....	<u>448,038</u>	<u>15,107</u>	<u>78,043</u>	<u>360</u>	<u>541,548</u>
Fund balances:					
Reserved for assets not available for appropriation.....	25,830	-	3,167	-	28,997
Reserved for debt service.....	313	68,153	-	-	68,466
Reserved for encumbrances.....	129,592	-	80,298	170	210,060
Reserved for appropriation carryforward.....	175,881	-	481,553	5,240	662,674
Reserved for subsequent years' budgets.....	13,041	-	-	-	13,041
Unreserved (deficit).....	(134,178)	-	(43,798)	2,045	(175,931)
Total fund balances.....	<u>210,479</u>	<u>68,153</u>	<u>521,220</u>	<u>7,455</u>	<u>807,307</u>
Total liabilities and fund balances.....	<u>\$ 658,517</u>	<u>\$ 83,260</u>	<u>\$ 599,263</u>	<u>\$ 7,815</u>	<u>\$ 1,348,855</u>

CITY AND COUNTY OF SAN FRANCISCO

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

Year ended June 30, 2010

(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund Bequest Fund	Total Nonmajor Governmental Funds
Revenues:					
Property taxes.....	\$ 118,571	\$ 168,646	\$ -	\$ -	\$ 287,217
Business taxes.....	548	-	-	-	548
Sales and use tax.....	68,164	-	-	-	68,164
Hotel room tax.....	51,328	-	-	-	51,328
Licenses, permits and franchises.....	9,376	-	-	-	9,376
Fines, forfeitures and penalties.....	4,976	-	-	-	4,976
Interest and investment income.....	11,808	1,926	5,264	140	19,138
Rents and concessions.....	57,350	823	634	987	59,794
Intergovernmental:					
Federal.....	223,360	-	14,513	-	237,873
State.....	93,726	729	18,165	-	112,620
Other.....	2,464	-	4,897	-	7,361
Charges for services.....	104,513	-	-	-	104,513
Other.....	26,699	905	1,543	20	29,167
Total revenues.....	<u>772,883</u>	<u>173,029</u>	<u>45,016</u>	<u>1,147</u>	<u>992,075</u>
Expenditures:					
Current:					
Public protection.....	72,733	-	-	-	72,733
Public works, transportation and commerce.....	203,229	-	-	-	203,229
Human welfare and neighborhood development.....	285,440	-	-	148	285,588
Community health.....	108,112	-	-	-	108,112
Culture and recreation.....	206,968	-	-	1,271	208,239
General administration and finance.....	17,241	-	-	-	17,241
General City responsibilities.....	242	-	-	-	242
Debt service:					
Principal retirement.....	-	153,072	-	-	153,072
Interest and fiscal charges.....	1,272	86,530	2,112	-	89,914
Bond issuance costs.....	-	-	2,145	-	2,145
Capital outlay.....	-	-	182,448	-	182,448
Total expenditures.....	<u>895,237</u>	<u>239,602</u>	<u>186,705</u>	<u>1,419</u>	<u>1,322,963</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(122,354)</u>	<u>(66,573)</u>	<u>(141,689)</u>	<u>(272)</u>	<u>(330,888)</u>
Other financing sources (uses):					
Transfers in.....	136,874	59,142	12,659	-	208,675
Transfers out.....	(80,035)	-	(101,027)	(24)	(181,086)
Issuance of bonds and loans:					
Face value of bonds issued.....	-	-	393,010	-	393,010
Face value of loans issued.....	599	-	-	-	599
Premium on issuance of bonds.....	-	-	16,647	-	16,647
Other financing sources-capital leases.....	298	-	16,715	-	17,013
Total other financing sources (uses).....	<u>57,736</u>	<u>59,142</u>	<u>338,004</u>	<u>(24)</u>	<u>454,858</u>
Net change in fund balances.....	<u>(64,618)</u>	<u>(7,431)</u>	<u>196,315</u>	<u>(296)</u>	<u>123,970</u>
Fund balances at beginning of year.....	275,097	75,584	324,905	7,751	683,337
Fund balances at end of year.....	<u>\$ 210,479</u>	<u>\$ 68,153</u>	<u>\$ 521,220</u>	<u>\$ 7,455</u>	<u>\$ 807,307</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Balance Sheet
Nonmajor Governmental Funds – Special Revenue Funds
June 30, 2010
(In Thousands)

	Building Inspection Fund	Children and Families Fund	Community/ Neighborhood Development Fund	Community Health Services Fund	Convention Facilities Fund	Court's Fund	Culture and Recreation Fund	Environmental Protection Fund
ASSETS								
Deposits and investments with City Treasury.....	\$ 26,470	\$ 53,876	\$ 62,698	\$ 14,267	\$ 9,777	\$ 253	\$ 8,645	\$ -
Deposits and investments outside City								
Treasury.....	1	-	2,550	-	-	-	-	-
Receivables:								
Property taxes and penalties.....	-	1,510	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Federal and state grants and subventions.....	-	3,874	12,719	26,206	-	-	2	1,922
Charges for services.....	237	-	153	-	2,345	201	257	-
Interest and other.....	15	39	36	10	-	-	4	-
Due from other funds.....	-	-	-	-	-	-	-	21
Due from / advance to component unit.....	-	-	773	-	-	-	-	-
Loans receivable (net of allowance for uncollectibles).....	345	-	71,949	-	-	-	-	-
Deferred charges and other assets.....	-	-	446	-	-	-	-	-
Total assets.....	<u>\$ 27,068</u>	<u>\$ 59,299</u>	<u>\$ 151,324</u>	<u>\$ 40,483</u>	<u>\$ 12,122</u>	<u>\$ 454</u>	<u>\$ 8,908</u>	<u>\$ 1,943</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable.....	\$ 750	\$ 12,574	\$ 7,859	\$ 14,796	\$ 457	\$ 23	\$ 924	\$ 531
Accrued payroll.....	1,289	756	718	1,640	29	3	178	79
Deferred tax, grant and subvention revenues.....	-	1,452	1,631	8,864	-	-	-	819
Due to other funds.....	-	515	431	279	-	-	-	1,051
Deferred credits and other liabilities.....	3,192	3,116	56,937	782	1,711	-	2	52
Bonds, loans, capital leases and other payables.....	-	-	-	-	-	-	-	-
Total liabilities.....	<u>5,231</u>	<u>18,413</u>	<u>67,576</u>	<u>26,361</u>	<u>2,197</u>	<u>26</u>	<u>1,104</u>	<u>2,532</u>
Fund balances:								
Reserved for assets not available for appropriation.....	1	-	18,153	-	-	-	-	-
Reserved for debt service.....	-	-	-	-	-	-	-	-
Reserved for encumbrances.....	988	5,763	18,432	13,773	2,591	5	2,066	6,448
Reserved for appropriation carryforward.....	8,452	18,664	51,502	15,563	2,223	219	1,505	-
Reserved for subsequent years' budgets.....	-	13,041	-	-	-	-	-	-
Unreserved (deficit).....	12,396	3,418	(4,339)	(15,214)	5,111	204	4,233	(7,037)
Total fund balances.....	<u>21,837</u>	<u>40,886</u>	<u>83,748</u>	<u>14,122</u>	<u>9,925</u>	<u>428</u>	<u>7,804</u>	<u>(589)</u>
Total liabilities and fund balances.....	<u>\$ 27,068</u>	<u>\$ 59,299</u>	<u>\$ 151,324</u>	<u>\$ 40,483</u>	<u>\$ 12,122</u>	<u>\$ 454</u>	<u>\$ 8,908</u>	<u>\$ 1,943</u>

CITY AND COUNTY OF SAN FRANCISCO

Combining Balance Sheet
Nonmajor Governmental Funds – Special Revenue Funds (continued)
 June 30, 2010
 (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.....	\$ 8,306	\$ 6,795	\$ 8,817	\$ 1,762	\$ 404	\$ 27,266	\$ 31,628
Deposits and investments outside City							
Treasury.....	-	-	192	-	-	-	-
Receivables:							
Property taxes and penalties.....	-	-	-	-	-	1,258	1,258
Other local taxes.....	-	-	-	-	-	-	-
Federal and state grants and subventions.....	5,140	269	9	-	16,560	-	-
Charges for services.....	371	1,997	-	401	-	-	40
Interest and other.....	6	635	1	1	4	17	17
Due from other funds.....	-	-	-	-	431	-	-
Due from / advance to component unit.....	-	-	-	-	-	-	-
Loans receivable (net of allowance for uncollectibles).....	-	-	-	-	-	-	-
Deferred charges and other assets.....	-	-	-	-	-	-	-
Total assets.....	<u>\$ 13,823</u>	<u>\$ 9,696</u>	<u>\$ 9,019</u>	<u>\$ 2,164</u>	<u>\$ 17,399</u>	<u>\$ 28,541</u>	<u>\$ 32,943</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable.....	\$ 447	\$ 1,307	\$ 1,093	\$ 404	\$ 4,565	\$ 726	\$ 1,538
Accrued payroll.....	1,349	322	8	206	1,004	870	2,906
Deferred tax, grant and subvention revenues.....	-	154	148	-	3,418	1,127	1,128
Due to other funds.....	-	-	-	-	11,347	-	-
Deferred credits and other liabilities.....	11,580	125	-	114	-	2,597	2,597
Bonds, loans, capital leases and other payables.....	-	-	-	-	-	-	-
Total liabilities.....	<u>13,376</u>	<u>1,908</u>	<u>1,249</u>	<u>724</u>	<u>20,334</u>	<u>5,320</u>	<u>8,169</u>
Fund balances:							
Reserved for assets not available for appropriation.....	-	-	192	-	-	-	-
Reserved for debt service.....	-	-	-	-	-	-	-
Reserved for encumbrances.....	2,731	670	430	681	12,275	1,384	3,009
Reserved for appropriation carryforward.....	8,868	6,130	6,787	1,090	-	19,183	5,679
Reserved for subsequent years' budgets.....	-	-	-	-	-	-	-
Unreserved (deficit).....	(11,152)	988	361	(331)	(15,210)	2,654	16,086
Total fund balances.....	<u>447</u>	<u>7,788</u>	<u>7,770</u>	<u>1,440</u>	<u>(2,935)</u>	<u>23,221</u>	<u>24,774</u>
Total liabilities and fund balances.....	<u>\$ 13,823</u>	<u>\$ 9,696</u>	<u>\$ 9,019</u>	<u>\$ 2,164</u>	<u>\$ 17,399</u>	<u>\$ 28,541</u>	<u>\$ 32,943</u>

CITY AND COUNTY OF SAN FRANCISCO

Combining Balance Sheet
Nonmajor Governmental Funds – Special Revenue Funds (continued)
 June 30, 2010
 (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.....	\$ 44	\$ 17,811	\$ 9,905	\$ 97,579	\$ -	\$ 11,847	\$ 398,150
Deposits and investments outside City							
Treasury.....	-	57	419	6,122	-	-	9,341
Receivables:							
Property taxes and penalties.....	-	-	-	-	-	-	4,026
Other local taxes.....	-	-	-	13,123	-	-	13,123
Federal and state grants and subventions.....	29,291	86	-	35,016	1,639	-	132,733
Charges for services.....	2,321	2,343	1,505	-	-	-	12,171
Interest and other.....	253	-	-	2,606	-	-	3,644
Due from other funds.....	-	69	1	101	-	-	623
Due from / advance to component unit.....	-	662	-	7,163	-	-	8,598
Loans receivable (net of allowance for uncollectibles).....	-	-	-	-	-	-	72,294
Deferred charges and other assets.....	-	3,320	-	48	-	-	3,814
Total assets.....	<u>\$ 31,909</u>	<u>\$ 24,348</u>	<u>\$ 11,830</u>	<u>\$ 161,758</u>	<u>\$ 1,639</u>	<u>\$ 11,847</u>	<u>\$ 658,517</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable.....	\$ 5,618	\$ 1,353	\$ 1,008	\$ 41,677	\$ 432	\$ 272	\$ 98,354
Accrued payroll.....	1,295	2,572	869	188	-	337	16,618
Deferred tax, grant and subvention revenues.....	16,665	-	-	28,104	1,422	-	64,932
Due to other funds.....	4,657	38	-	9,249	1,221	-	28,788
Deferred credits and other liabilities.....	-	5,592	-	910	-	39	89,346
Bonds, loans, capital leases and other payables.....	-	-	-	150,000	-	-	150,000
Total liabilities.....	<u>28,235</u>	<u>9,555</u>	<u>1,877</u>	<u>230,128</u>	<u>3,075</u>	<u>648</u>	<u>448,038</u>
Fund balances:							
Reserved for assets not available for appropriation.....	-	-	417	7,067	-	-	25,830
Reserved for debt service.....	-	-	-	313	-	-	313
Reserved for encumbrances.....	42,528	3,054	1,821	10,396	25	522	129,592
Reserved for appropriation carryforward.....	2,384	10,957	6,914	1,653	-	8,108	175,881
Reserved for subsequent years' budgets.....	-	-	-	-	-	-	13,041
Unreserved (deficit).....	(41,238)	782	801	(87,799)	(1,461)	2,569	(134,178)
Total fund balances.....	<u>3,674</u>	<u>14,793</u>	<u>9,953</u>	<u>(68,370)</u>	<u>(1,436)</u>	<u>11,199</u>	<u>210,479</u>
Total liabilities and fund balances.....	<u>\$ 31,909</u>	<u>\$ 24,348</u>	<u>\$ 11,830</u>	<u>\$ 161,758</u>	<u>\$ 1,639</u>	<u>\$ 11,847</u>	<u>\$ 658,517</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds – Special Revenue Funds
Year ended June 30, 2010
(In Thousands)

	Building Inspection Fund	Children and Families Fund	Community/ Neighborhood Development Fund	Community Health Services Fund	Convention Facilities Fund	Court's Fund	Culture and Recreation Fund	Environmental Protection Fund
Revenues:								
Property taxes.....	\$ -	\$ 44,461	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	548	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	42,227	-	-	-
Licenses, permits and franchises.....	6,574	-	-	-	-	-	245	-
Fines, forfeitures and penalties.....	-	-	-	2,439	-	26	-	-
Interest and investment income.....	394	1,142	5,641	362	231	4	148	-
Rents and concessions.....	-	-	-	-	22,706	-	290	-
Intergovernmental:								
Federal.....	-	11,402	42,707	69,459	-	-	110	188
State.....	-	14,515	3,541	23,877	-	-	25	3,090
Other.....	-	-	3	-	-	-	-	568
Charges for services.....	38,876	-	6,308	3,239	-	3,561	6,257	-
Other.....	-	-	6,310	982	8,821	-	693	2,850
Total revenues.....	45,844	71,520	65,058	100,358	73,985	3,591	7,768	6,696
Expenditures:								
Current:								
Public protection.....	-	-	-	-	-	354	-	-
Public works, transportation and commerce.....	36,906	5	9,702	667	-	94	651	7
Human welfare and neighborhood development.....	-	146,809	58,690	-	2,395	-	-	6,259
Community health.....	-	-	-	107,980	-	-	-	-
Culture and recreation.....	-	-	63	-	53,271	-	8,120	-
General administration and finance.....	-	-	2,451	-	-	-	-	40
General City responsibilities.....	-	-	-	-	-	-	-	10
Debt service:								
Interest and fiscal charges.....	-	-	-	-	-	-	-	-
Total expenditures.....	36,906	146,814	70,906	108,647	55,666	448	8,771	6,316
Excess (deficiency) of revenues over (under) expenditures.....	8,938	(75,294)	(5,848)	(8,289)	18,319	3,143	(1,003)	380
Other financing sources (uses):								
Transfers in.....	-	70,907	344	5,026	-	-	893	10
Transfers out.....	(1,060)	(1,000)	(3,090)	-	(13,808)	(4,188)	(1,224)	(731)
Issuance of bonds and loans								
Face value of loans issued.....	-	-	-	-	-	-	599	-
Other financing sources-capital leases.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	(1,060)	69,907	(2,746)	5,026	(13,808)	(4,188)	268	(721)
Net change in fund balances.....	7,878	(5,387)	(8,594)	(3,263)	4,511	(1,045)	(735)	(341)
Fund balances at beginning of year.....	13,959	46,273	92,342	17,385	5,414	1,473	8,539	(248)
Fund balances at end of year.....	<u>\$ 21,837</u>	<u>\$ 40,886</u>	<u>\$ 83,748</u>	<u>\$ 14,122</u>	<u>\$ 9,925</u>	<u>\$ 428</u>	<u>\$ 7,804</u>	<u>\$ (589)</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds – Special Revenue Funds (continued)
Year ended June 30, 2010
(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.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,055	\$ 37,055
Business taxes.....	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-
Licenses, permits and franchises.....	-	1,748	-	-	203	-	-
Fines, forfeitures and penalties.....	-	-	-	-	3	-	-
Interest and investment income.....	88	59	126	25	11	407	488
Rents and concessions.....	-	2,266	-	3,214	-	-	20
Intergovernmental:							
Federal.....	-	-	-	-	48,046	-	5
State.....	25,921	66	-	-	240	168	598
Other.....	-	-	-	-	-	-	-
Charges for services.....	627	1,553	27	7,666	174	-	964
Other.....	41	400	4,868	-	340	-	-
Total revenues.....	<u>26,677</u>	<u>6,092</u>	<u>5,021</u>	<u>10,905</u>	<u>49,017</u>	<u>37,630</u>	<u>39,130</u>
Expenditures:							
Current:							
Public protection.....	-	446	61	-	-	-	-
Public works, transportation and commerce.....	38,343	-	266	-	-	1,563	1,861
Human welfare and neighborhood development.....	-	-	210	-	51,004	-	-
Community health.....	-	-	132	-	-	-	-
Culture and recreation.....	-	2,133	2,658	11,131	-	38,960	79,038
General administration and finance.....	-	2,708	-	-	-	-	-
General City responsibilities.....	-	103	129	-	-	-	-
Debt service:							
Interest and fiscal charges.....	-	-	-	-	-	-	-
Total expenditures.....	<u>38,343</u>	<u>5,390</u>	<u>3,456</u>	<u>11,131</u>	<u>51,004</u>	<u>40,523</u>	<u>80,899</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(11,666)</u>	<u>702</u>	<u>1,565</u>	<u>(226)</u>	<u>(1,987)</u>	<u>(2,893)</u>	<u>(41,769)</u>
Other financing sources (uses):							
Transfers in.....	10,960	648	-	579	2,517	10	41,662
Transfers out.....	-	(12)	(1,725)	-	(4,869)	-	(80)
Issuance of bonds and loans							
Face value of loans issued.....	-	-	-	-	-	-	-
Other financing sources-capital leases.....	298	-	-	-	-	-	-
Total other financing sources (uses).....	<u>11,258</u>	<u>636</u>	<u>(1,725)</u>	<u>579</u>	<u>(2,352)</u>	<u>10</u>	<u>41,582</u>
Net change in fund balances.....	<u>(408)</u>	<u>1,338</u>	<u>(160)</u>	<u>353</u>	<u>(4,339)</u>	<u>(2,883)</u>	<u>(187)</u>
Fund balances at beginning of year.....	855	6,450	7,930	1,087	1,404	26,104	24,961
Fund balances at end of year.....	<u>\$ 447</u>	<u>\$ 7,788</u>	<u>\$ 7,770</u>	<u>\$ 1,440</u>	<u>\$ (2,935)</u>	<u>\$ 23,221</u>	<u>\$ 24,774</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds – Special Revenue Funds (continued)
Year ended June 30, 2010
(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.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,571
Business taxes.....	-	-	-	-	-	-	548
Sales and use tax.....	-	-	-	68,164	-	-	68,164
Hotel room tax.....	-	-	-	-	-	9,101	51,328
Licenses, permits and franchises.....	606	-	-	-	-	-	9,376
Fines, forfeitures and penalties.....	2,436	72	-	-	-	-	4,976
Interest and investment income.....	182	301	-	2,065	-	134	11,808
Rents and concessions.....	-	75	26,547	-	-	2,232	57,350
Intergovernmental:							
Federal.....	43,990	599	-	2,246	4,608	-	223,360
State.....	8,949	-	-	11,641	1,095	-	93,726
Other.....	10	1,608	-	275	-	-	2,464
Charges for services.....	15,050	19,810	11	-	-	390	104,513
Other.....	347	1,046	-	1	-	-	26,699
Total revenues.....	<u>71,570</u>	<u>23,511</u>	<u>26,558</u>	<u>84,392</u>	<u>5,703</u>	<u>11,857</u>	<u>772,883</u>
Expenditures:							
Current:							
Public protection.....	71,872	-	-	-	-	-	72,733
Public works, transportation and commerce.....	-	18,504	668	93,900	-	92	203,229
Human welfare and neighborhood development.....	2,201	11,617	-	-	6,255	-	285,440
Community health.....	-	-	-	-	-	-	108,112
Culture and recreation.....	-	-	-	-	-	11,594	206,968
General administration and finance.....	95	308	11,639	-	-	-	17,241
General City responsibilities.....	-	-	-	-	-	-	242
Debt service:							
Interest and fiscal charges.....	-	-	-	1,272	-	-	1,272
Total expenditures.....	<u>74,168</u>	<u>30,429</u>	<u>12,307</u>	<u>95,172</u>	<u>6,255</u>	<u>11,686</u>	<u>895,237</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(2,598)</u>	<u>(6,918)</u>	<u>14,251</u>	<u>(10,780)</u>	<u>(552)</u>	<u>171</u>	<u>(122,354)</u>
Other financing sources (uses):							
Transfers in.....	632	2,606	10	-	20	50	136,874
Transfers out.....	(829)	(301)	(12,430)	(34,254)	-	(434)	(80,035)
Issuance of bonds and loans							
Face value of loans issued.....	-	-	-	-	-	-	599
Other financing sources-capital leases.....	-	-	-	-	-	-	298
Total other financing sources (uses).....	<u>(197)</u>	<u>2,305</u>	<u>(12,420)</u>	<u>(34,254)</u>	<u>20</u>	<u>(384)</u>	<u>57,736</u>
Net change in fund balances.....	<u>(2,795)</u>	<u>(4,613)</u>	<u>1,831</u>	<u>(45,034)</u>	<u>(532)</u>	<u>(213)</u>	<u>(64,618)</u>
Fund balances at beginning of year.....	6,469	19,406	8,122	(23,336)	(904)	11,412	275,097
Fund balances at end of year.....	<u>\$ 3,674</u>	<u>\$ 14,793</u>	<u>\$ 9,953</u>	<u>\$ (68,370)</u>	<u>\$ (1,436)</u>	<u>\$ 11,199</u>	<u>\$ 210,479</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances –
Budget and Actual – Budget Basis
Special Revenue Funds
Year ended June 30, 2010
(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.....	\$ -	\$ -	\$ -	\$ -	\$ 44,860	\$ 44,860	\$ 44,461	\$ (399)
Business taxes.....	-	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	3,878	3,878	6,574	2,696	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	332	332	200	(132)	818	818	764	(54)
Rents and concessions.....	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal.....	-	-	-	-	9,903	11,498	11,403	(95)
State.....	-	-	-	-	13,432	13,813	13,758	(55)
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	34,993	35,731	38,877	3,146	1,142	7	-	(7)
Other revenues.....	-	-	-	-	-	-	-	-
Total revenues.....	<u>39,203</u>	<u>39,941</u>	<u>45,651</u>	<u>5,710</u>	<u>70,155</u>	<u>70,996</u>	<u>70,386</u>	<u>(610)</u>
Expenditures:								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	39,733	38,713	36,907	1,806	-	5	5	-
Human welfare and neighborhood development.....	-	-	-	-	141,078	147,259	146,805	454
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	-	-	-	-	-	-	-
General administration and finance.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>39,733</u>	<u>38,713</u>	<u>36,907</u>	<u>1,806</u>	<u>141,078</u>	<u>147,264</u>	<u>146,810</u>	<u>454</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(530)</u>	<u>1,228</u>	<u>8,744</u>	<u>7,516</u>	<u>(70,923)</u>	<u>(76,268)</u>	<u>(76,424)</u>	<u>(156)</u>
Other financing sources (uses):								
Transfers in.....	-	-	-	-	70,190	70,902	70,902	-
Transfers out.....	(655)	(999)	(999)	-	-	(1,000)	(1,000)	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources (uses).....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>(655)</u>	<u>(999)</u>	<u>(999)</u>	<u>-</u>	<u>70,190</u>	<u>69,902</u>	<u>69,902</u>	<u>-</u>
Net change in fund balances.....	<u>(1,185)</u>	<u>229</u>	<u>7,745</u>	<u>7,516</u>	<u>(733)</u>	<u>(6,366)</u>	<u>(6,522)</u>	<u>(156)</u>
Budgetary fund balance (deficit), July 1.....	<u>1,185</u>	<u>14,005</u>	<u>14,005</u>	<u>-</u>	<u>733</u>	<u>47,283</u>	<u>47,283</u>	<u>-</u>
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 14,234</u>	<u>\$ 21,750</u>	<u>\$ 7,516</u>	<u>\$ -</u>	<u>\$ 40,917</u>	<u>\$ 40,761</u>	<u>\$ (156)</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances –
Budget and Actual – Budget Basis (Continued)
Special Revenue Funds
Year ended June 30, 2010
(In Thousands)

	<u>Community/Neighborhood Development Fund</u>				<u>Community Health Services Fund</u>			
	<u>Original</u>	<u>Final</u>		<u>Variance</u>	<u>Original</u>	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Positive</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Positive</u>
				<u>(Negative)</u>				<u>(Negative)</u>
Revenues:								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	900	900	548	(352)	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	2,281	2,327	2,439	112
Interest and investment income.....	110	4,920	5,153	233	35	37	246	209
Rents and concessions.....	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal.....	28,979	42,485	42,485	-	68,045	71,340	71,340	-
State.....	-	3,464	3,464	-	40,721	23,220	23,220	-
Other.....	-	3	3	-	-	-	-	-
Charges for services.....	5,219	5,372	6,308	936	35	3,054	3,239	185
Other revenues.....	135	3,214	6,354	3,140	359	982	982	-
Total revenues.....	<u>35,343</u>	<u>60,358</u>	<u>64,315</u>	<u>3,957</u>	<u>111,476</u>	<u>100,960</u>	<u>101,466</u>	<u>506</u>
Expenditures:								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	13,384	9,702	9,702	-	-	667	667	-
Human welfare and neighborhood development.....	21,815	59,165	58,691	474	-	-	-	-
Community health.....	-	-	-	-	111,536	107,955	107,955	-
Culture and recreation.....	600	63	63	-	-	-	-	-
General administration and finance.....	1,420	2,451	2,451	-	-	-	-	-
Total expenditures.....	<u>37,219</u>	<u>71,381</u>	<u>70,907</u>	<u>474</u>	<u>111,536</u>	<u>108,622</u>	<u>108,622</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures.....	(1,876)	(11,023)	(6,592)	4,431	(60)	(7,662)	(7,156)	506
Other financing sources (uses):								
Transfers in.....	-	344	344	-	-	5,001	5,001	-
Transfers out.....	-	(3,010)	(3,010)	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources (uses).....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	-	(2,666)	(2,666)	-	-	5,001	5,001	-
Net change in fund balances.....	(1,876)	(13,689)	(9,258)	4,431	(60)	(2,661)	(2,155)	506
Budgetary fund balance (deficit), July 1.....	1,876	82,825	82,825	-	60	23,962	23,962	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 69,136</u>	<u>\$ 73,567</u>	<u>\$ 4,431</u>	<u>\$ -</u>	<u>\$ 21,301</u>	<u>\$ 21,807</u>	<u>\$ 506</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances –
Budget and Actual – Budget Basis (Continued)
Special Revenue Funds
Year ended June 30, 2010
(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.....	-	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	41,183	42,227	42,227	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	34	35	26	(9)
Interest and investment income.....	-	1	1	-	115	115	3	(112)
Rents and concessions.....	22,934	23,505	22,705	(800)	-	-	-	-
Intergovernmental:								
Federal.....	-	-	-	-	-	-	-	-
State.....	-	-	-	-	-	-	-	-
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	571	-	-	-	3,746	3,746	3,560	(186)
Other revenues.....	8,000	8,821	8,821	-	-	-	-	-
Total revenues.....	<u>72,688</u>	<u>74,554</u>	<u>73,754</u>	<u>(800)</u>	<u>3,895</u>	<u>3,896</u>	<u>3,589</u>	<u>(307)</u>
Expenditures:								
Public protection.....	-	-	-	-	4,571	384	354	30
Public works, transportation and commerce.....	-	-	-	-	-	94	94	-
Human welfare and neighborhood development.....	500	2,395	2,395	-	-	-	-	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	58,810	59,501	53,271	6,230	-	-	-	-
General administration and finance.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>59,310</u>	<u>61,896</u>	<u>55,666</u>	<u>6,230</u>	<u>4,571</u>	<u>478</u>	<u>448</u>	<u>30</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>13,378</u>	<u>12,658</u>	<u>18,088</u>	<u>5,430</u>	<u>(676)</u>	<u>3,418</u>	<u>3,141</u>	<u>(277)</u>
Other financing sources (uses):								
Transfers in.....	-	-	-	-	-	-	-	-
Transfers out.....	(13,378)	(13,578)	(13,578)	-	-	(4,188)	(4,188)	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources (uses).....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>(13,378)</u>	<u>(13,578)</u>	<u>(13,578)</u>	<u>-</u>	<u>-</u>	<u>(4,188)</u>	<u>(4,188)</u>	<u>-</u>
Net change in fund balances.....	-	(920)	4,510	5,430	(676)	(770)	(1,047)	(277)
Budgetary fund balance (deficit), July 1.....	-	9,672	9,672	-	676	1,481	1,481	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 8,752</u>	<u>\$ 14,182</u>	<u>\$ 5,430</u>	<u>\$ -</u>	<u>\$ 711</u>	<u>\$ 434</u>	<u>\$ (277)</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances –
Budget and Actual – Budget Basis (Continued)
Special Revenue Funds
Year ended June 30, 2010
(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.....	-	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	240	240	245	5	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	53	53	72	19	-	-	-	-
Rents and concessions.....	297	296	290	(6)	-	-	-	-
Intergovernmental:								
Federal.....	100	110	110	-	-	1,438	188	(1,250)
State.....	-	25	25	-	1,101	12,000	3,093	(8,907)
Other.....	-	-	-	-	1,053	1,618	738	(880)
Charges for services.....	5,637	6,142	6,257	115	-	-	-	-
Other revenues.....	691	693	693	-	-	5,938	2,688	(3,250)
Total revenues.....	<u>7,018</u>	<u>7,559</u>	<u>7,692</u>	<u>133</u>	<u>2,154</u>	<u>20,994</u>	<u>6,707</u>	<u>(14,287)</u>
Expenditures:								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	510	651	651	-	-	7	7	-
Human welfare and neighborhood development.....	-	-	-	-	854	19,706	6,219	13,487
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	6,594	8,172	8,120	52	-	-	-	-
General administration and finance.....	-	-	-	-	477	68	40	28
Total expenditures.....	<u>7,104</u>	<u>8,823</u>	<u>8,771</u>	<u>52</u>	<u>1,331</u>	<u>19,781</u>	<u>6,266</u>	<u>13,515</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(86)</u>	<u>(1,264)</u>	<u>(1,079)</u>	<u>185</u>	<u>823</u>	<u>1,213</u>	<u>441</u>	<u>(772)</u>
Other financing sources (uses):								
Transfers in.....	400	893	893	-	-	-	-	-
Transfers out.....	-	(1,195)	(1,195)	-	(823)	(1,286)	(771)	515
Issuance of loans.....	-	599	599	-	-	-	-	-
Budget reserves and designations.....	(302)	1	-	(1)	-	-	-	-
Loan repayments and other financing sources (uses).....	(12)	(12)	-	12	-	-	-	-
Total other financing sources (uses).....	<u>86</u>	<u>286</u>	<u>297</u>	<u>11</u>	<u>(823)</u>	<u>(1,286)</u>	<u>(771)</u>	<u>515</u>
Net change in fund balances.....	-	(978)	(782)	196	-	(73)	(330)	(257)
Budgetary fund balance (deficit), July 1.....	-	13,438	13,438	-	-	73	73	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 12,460</u>	<u>\$ 12,656</u>	<u>\$ 196</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (257)</u>	<u>\$ (257)</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances –
Budget and Actual – Budget Basis (Continued)
Special Revenue Funds
Year ended June 30, 2010
(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.....	-	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	1,480	1,481	1,748	267
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	255	255	39	(216)	53	53	37	(16)
Rents and concessions.....	-	-	-	-	-	2,266	2,266	-
Intergovernmental:								
Federal.....	-	-	-	-	-	154	154	-
State.....	29,166	37,776	25,921	(11,855)	-	66	66	-
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	800	800	627	(173)	1,378	1,527	1,553	26
Other revenues.....	-	-	41	41	-	401	400	(1)
Total revenues.....	<u>30,221</u>	<u>38,831</u>	<u>26,628</u>	<u>(12,203)</u>	<u>2,911</u>	<u>5,948</u>	<u>6,224</u>	<u>276</u>
Expenditures:								
Public protection.....	-	-	-	-	280	446	446	-
Public works, transportation and commerce.....	41,498	39,030	38,045	985	-	-	-	-
Human welfare and neighborhood development.....	-	-	-	-	-	-	-	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	-	-	-	-	2,133	2,133	-
General administration and finance.....	-	-	-	-	2,631	2,704	2,708	(4)
Total expenditures.....	<u>41,498</u>	<u>39,030</u>	<u>38,045</u>	<u>985</u>	<u>2,911</u>	<u>5,283</u>	<u>5,287</u>	<u>(4)</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(11,277)</u>	<u>(199)</u>	<u>(11,417)</u>	<u>(11,218)</u>	<u>-</u>	<u>665</u>	<u>937</u>	<u>272</u>
Other financing sources (uses):								
Transfers in.....	11,277	10,960	10,960	-	-	545	545	-
Transfers out.....	-	-	-	-	-	(12)	(12)	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources (uses).....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>11,277</u>	<u>10,960</u>	<u>10,960</u>	<u>-</u>	<u>-</u>	<u>533</u>	<u>533</u>	<u>-</u>
Net change in fund balances.....	-	10,761	(457)	(11,218)	-	1,198	1,470	272
Budgetary fund balance (deficit), July 1.....	-	870	870	-	-	6,467	6,467	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 11,631</u>	<u>\$ 413</u>	<u>\$ (11,218)</u>	<u>\$ -</u>	<u>\$ 7,665</u>	<u>\$ 7,937</u>	<u>\$ 272</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances –
Budget and Actual – Budget Basis (Continued)
Special Revenue Funds
Year ended June 30, 2010
(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.....	-	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	-	10	23	13	10	10	15	5
Rents and concessions.....	-	-	-	-	3,644	3,894	3,214	(680)
Intergovernmental:								
Federal.....	-	-	-	-	-	-	-	-
State.....	-	-	-	-	-	-	-	-
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	-	24	27	3	8,042	8,452	7,666	(786)
Other revenues.....	1,024	4,840	4,869	29	-	-	-	-
Total revenues.....	1,024	4,874	4,919	45	11,696	12,356	10,895	(1,461)
Expenditures:								
Public protection.....	-	61	61	-	-	-	-	-
Public works, transportation and commerce.....	-	266	266	-	-	-	-	-
Human welfare and neighborhood development.....	-	210	210	-	-	-	-	-
Community health.....	-	132	132	-	-	-	-	-
Culture and recreation.....	661	2,658	2,658	-	12,525	12,814	11,131	1,683
General administration and finance.....	363	129	129	-	-	-	-	-
Total expenditures.....	1,024	3,456	3,456	-	12,525	12,814	11,131	1,683
Excess (deficiency) of revenues over (under) expenditures.....	-	1,418	1,463	45	(829)	(458)	(236)	222
Other financing sources (uses):								
Transfers in.....	-	-	-	-	829	579	579	-
Transfers out.....	-	(1,630)	(1,630)	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources (uses).....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	-	(1,630)	(1,630)	-	829	579	579	-
Net change in fund balances.....	-	(212)	(167)	45	-	121	343	222
Budgetary fund balance (deficit), July 1.....	-	7,923	7,923	-	-	1,092	1,092	-
Budgetary fund balance (deficit), June 30.....	\$ -	\$ 7,711	\$ 7,756	\$ 45	\$ -	\$ 1,213	\$ 1,435	\$ 222

CITY AND COUNTY OF SAN FRANCISCO
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances –
Budget and Actual – Budget Basis (Continued)
Special Revenue Funds
Year ended June 30, 2010
(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.....	\$ -	\$ -	\$ -	\$ -	\$ 37,384	\$ 37,384	\$ 37,055	\$ (329)
Business taxes.....	-	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	210	210	203	(7)	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	3	3	-	-	-	-
Interest and investment income.....	-	-	3	3	500	500	221	(279)
Rents and concessions.....	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal.....	23,934	49,589	49,589	-	-	-	-	-
State.....	1,502	240	240	-	152	152	168	16
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	176	176	174	(2)	-	-	-	-
Other revenues.....	355	339	339	-	-	163	-	(163)
Total revenues.....	<u>26,177</u>	<u>50,554</u>	<u>50,551</u>	<u>(3)</u>	<u>38,036</u>	<u>38,199</u>	<u>37,444</u>	<u>(755)</u>
Expenditures:								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	-	-	-	-	-	1,563	1,563	-
Human welfare and neighborhood development.....	28,590	50,904	50,901	3	-	-	-	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	-	-	-	43,472	41,318	38,960	2,358
General administration and finance.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>28,590</u>	<u>50,904</u>	<u>50,901</u>	<u>3</u>	<u>43,472</u>	<u>42,881</u>	<u>40,523</u>	<u>2,358</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(2,413)</u>	<u>(350)</u>	<u>(350)</u>	<u>-</u>	<u>(5,436)</u>	<u>(4,682)</u>	<u>(3,079)</u>	<u>1,603</u>
Other financing sources (uses):								
Transfers in.....	2,413	2,413	2,413	-	-	10	10	-
Transfers out.....	-	(4,869)	(4,869)	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources (uses).....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>2,413</u>	<u>(2,456)</u>	<u>(2,456)</u>	<u>-</u>	<u>-</u>	<u>10</u>	<u>10</u>	<u>-</u>
Net change in fund balances.....	-	(2,806)	(2,806)	-	(5,436)	(4,672)	(3,069)	1,603
Budgetary fund balance (deficit), July 1.....	-	3,112	3,112	-	5,436	26,173	26,173	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 306</u>	<u>\$ 306</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,501</u>	<u>\$ 23,104</u>	<u>\$ 1,603</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances –
Budget and Actual – Budget Basis (Continued)
Special Revenue Funds
Year ended June 30, 2010
(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.....	\$ 37,384	\$ 37,384	\$ 37,055	\$ (329)	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	489	489	606	117
Fines, forfeitures, and penalties.....	-	-	-	-	1,579	1,579	2,436	857
Interest and investment income.....	234	234	240	6	53	84	103	19
Rents and concessions.....	38	38	20	(18)	-	-	-	-
Intergovernmental:								
Federal.....	-	5	5	-	3,790	44,562	44,562	-
State.....	575	534	598	64	10,380	9,148	9,148	-
Other.....	-	-	-	-	-	10	10	-
Charges for services.....	685	685	964	279	3,898	8,808	15,127	6,319
Other revenues.....	-	-	-	-	-	347	347	-
Total revenues.....	<u>38,916</u>	<u>38,880</u>	<u>38,882</u>	<u>2</u>	<u>20,189</u>	<u>65,027</u>	<u>72,339</u>	<u>7,312</u>
Expenditures:								
Public protection.....	-	-	-	-	18,649	71,734	71,683	51
Public works, transportation and commerce.....	-	1,861	1,861	-	-	-	-	-
Human welfare and neighborhood development.....	-	-	-	-	2,802	2,201	2,201	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	79,089	82,869	79,038	3,831	-	-	-	-
General administration and finance.....	-	-	-	-	-	95	95	-
Total expenditures.....	<u>79,089</u>	<u>84,730</u>	<u>80,899</u>	<u>3,831</u>	<u>21,451</u>	<u>74,030</u>	<u>73,979</u>	<u>51</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(40,173)</u>	<u>(45,850)</u>	<u>(42,017)</u>	<u>3,833</u>	<u>(1,262)</u>	<u>(9,003)</u>	<u>(1,640)</u>	<u>7,363</u>
Other financing sources (uses):								
Transfers in.....	42,240	43,530	41,662	(1,868)	-	444	444	-
Transfers out.....	-	-	-	-	-	(829)	(829)	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources (uses).....	<u>(3,415)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses).....	<u>38,825</u>	<u>43,530</u>	<u>41,662</u>	<u>(1,868)</u>	<u>-</u>	<u>(385)</u>	<u>(385)</u>	<u>-</u>
Net change in fund balances.....	<u>(1,348)</u>	<u>(2,320)</u>	<u>(355)</u>	<u>1,965</u>	<u>(1,262)</u>	<u>(9,388)</u>	<u>(2,025)</u>	<u>7,363</u>
Budgetary fund balance (deficit), July 1.....	<u>1,348</u>	<u>25,018</u>	<u>25,018</u>	<u>-</u>	<u>1,262</u>	<u>17,826</u>	<u>17,826</u>	<u>-</u>
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 22,698</u>	<u>\$ 24,663</u>	<u>\$ 1,965</u>	<u>\$ -</u>	<u>\$ 8,438</u>	<u>\$ 15,801</u>	<u>\$ 7,363</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances –
Budget and Actual – Budget Basis (Continued)
Special Revenue Funds
Year ended June 30, 2010
(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.....	-	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	41	72	31	-	-	-	-
Interest and investment income.....	-	-	-	-	-	-	-	-
Rents and concessions.....	-	-	75	75	1,289	25,830	26,547	717
Intergovernmental:								
Federal.....	-	591	599	8	-	-	-	-
State.....	-	-	-	-	-	-	-	-
Other.....	260	1,608	1,608	-	-	-	-	-
Charges for services.....	12,828	21,828	19,811	(2,017)	-	-	10	10
Other revenues.....	-	972	1,046	74	-	-	-	-
Total revenues.....	<u>13,088</u>	<u>25,040</u>	<u>23,211</u>	<u>(1,829)</u>	<u>1,289</u>	<u>25,830</u>	<u>26,557</u>	<u>727</u>
Expenditures:								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	1,069	15,274	18,503	(3,229)	-	668	668	-
Human welfare and neighborhood development.....	12,287	12,408	11,617	791	-	-	-	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	-	-	-	-	-	-	-
General administration and finance.....	260	308	308	-	1,289	11,628	11,628	-
Total expenditures.....	<u>13,616</u>	<u>27,990</u>	<u>30,428</u>	<u>(2,438)</u>	<u>1,289</u>	<u>12,296</u>	<u>12,296</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(528)</u>	<u>(2,950)</u>	<u>(7,217)</u>	<u>(4,267)</u>	<u>-</u>	<u>13,534</u>	<u>14,261</u>	<u>727</u>
Other financing sources (uses):								
Transfers in.....	-	2,605	2,605	-	-	-	-	-
Transfers out.....	-	-	-	-	-	(12,430)	(12,430)	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources (uses).....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>2,605</u>	<u>2,605</u>	<u>-</u>	<u>-</u>	<u>(12,430)</u>	<u>(12,430)</u>	<u>-</u>
Net change in fund balances.....	<u>(528)</u>	<u>(345)</u>	<u>(4,612)</u>	<u>(4,267)</u>	<u>-</u>	<u>1,104</u>	<u>1,831</u>	<u>727</u>
Budgetary fund balance (deficit), July 1.....	<u>528</u>	<u>18,284</u>	<u>18,284</u>	<u>-</u>	<u>-</u>	<u>8,126</u>	<u>8,126</u>	<u>-</u>
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 17,939</u>	<u>\$ 13,672</u>	<u>\$ (4,267)</u>	<u>\$ -</u>	<u>\$ 9,230</u>	<u>\$ 9,957</u>	<u>\$ 727</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances –
Budget and Actual – Budget Basis (Continued)
Special Revenue Funds
Year ended June 30, 2010
(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.....	-	-	-	-	-	-	-	-
Sales and use tax.....	72,861	72,861	68,164	(4,697)	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	1,737	1,737	2,065	328	-	-	-	-
Rents and concessions.....	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal.....	23,991	23,991	2,246	(21,745)	4,854	5,262	5,101	(161)
State.....	10,404	40,411	11,641	(28,770)	1,431	1,120	1,120	-
Other.....	11,900	7,295	275	(7,020)	-	-	-	-
Charges for services.....	-	-	-	-	-	-	-	-
Other revenues.....	-	-	1	1	-	-	-	-
Total revenues.....	<u>120,893</u>	<u>146,295</u>	<u>84,392</u>	<u>(61,903)</u>	<u>6,285</u>	<u>6,382</u>	<u>6,221</u>	<u>(161)</u>
Expenditures:								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	220,135	195,330	134,178	61,152	-	-	-	-
Human welfare and neighborhood development.....	-	-	-	-	6,285	6,376	6,235	141
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	-	-	-	-	-	-	-
General administration and finance.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>220,135</u>	<u>195,330</u>	<u>134,178</u>	<u>61,152</u>	<u>6,285</u>	<u>6,376</u>	<u>6,235</u>	<u>141</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(99,242)</u>	<u>(49,035)</u>	<u>(49,786)</u>	<u>(751)</u>	<u>-</u>	<u>6</u>	<u>(14)</u>	<u>(20)</u>
Other financing sources (uses):								
Transfers in.....	-	-	-	-	-	-	-	-
Transfers out.....	-	-	-	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources (uses).....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.....	<u>(99,242)</u>	<u>(49,035)</u>	<u>(49,786)</u>	<u>(751)</u>	<u>-</u>	<u>6</u>	<u>(14)</u>	<u>(20)</u>
Budgetary fund balance (deficit), July 1.....	<u>99,242</u>	<u>136,003</u>	<u>136,003</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>	<u>-</u>
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 86,968</u>	<u>\$ 86,217</u>	<u>\$ (751)</u>	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ (12)</u>	<u>\$ (20)</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances –
Budget and Actual – Budget Basis (Continued)
Special Revenue Funds
Year ended June 30, 2010
(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.....	\$ -	\$ -	\$ -	\$ -	\$ 119,628	\$ 119,628	\$ 118,571	\$ (1,057)
Business taxes.....	-	-	-	-	900	900	548	(352)
Sales and use tax.....	-	-	-	-	72,861	72,861	68,164	(4,697)
Hotel room tax.....	9,102	9,101	9,101	-	50,285	51,328	51,328	-
Licenses, permits, and franchises.....	-	-	-	-	6,297	6,298	9,376	3,078
Fines, forfeitures, and penalties.....	-	-	-	-	3,894	3,982	4,976	994
Interest and investment income.....	-	-	-	-	4,305	9,159	9,185	26
Rents and concessions.....	1,616	1,964	2,232	268	29,818	57,793	57,349	(444)
Intergovernmental:								
Federal.....	-	-	-	-	163,596	251,025	227,782	(23,243)
State.....	-	-	-	-	108,864	141,969	92,462	(49,507)
Other.....	-	-	-	-	13,213	10,534	2,634	(7,900)
Charges for services.....	279	338	391	53	79,429	96,690	104,591	7,901
Other revenues.....	-	-	-	-	10,564	26,710	26,581	(129)
Total revenues.....	<u>10,997</u>	<u>11,403</u>	<u>11,724</u>	<u>321</u>	<u>663,654</u>	<u>848,877</u>	<u>773,547</u>	<u>(75,330)</u>
Expenditures:								
Public protection.....	-	-	-	-	23,500	72,625	72,544	81
Public works, transportation and commerce.....	-	92	92	-	316,329	303,923	243,209	60,714
Human welfare and neighborhood development.....	-	-	-	-	214,211	300,624	285,274	15,350
Community health.....	-	-	-	-	111,536	108,087	108,087	-
Culture and recreation.....	12,356	12,709	11,594	1,115	214,107	222,237	206,968	15,269
General administration and finance.....	-	-	-	-	6,440	17,383	17,359	24
Total expenditures.....	<u>12,356</u>	<u>12,801</u>	<u>11,686</u>	<u>1,115</u>	<u>886,123</u>	<u>1,024,879</u>	<u>933,441</u>	<u>91,438</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(1,359)</u>	<u>(1,398)</u>	<u>38</u>	<u>1,436</u>	<u>(222,469)</u>	<u>(176,002)</u>	<u>(159,894)</u>	<u>16,108</u>
Other financing sources (uses):								
Transfers in.....	-	50	50	-	127,349	138,276	136,408	(1,868)
Transfers out.....	-	(300)	(300)	-	(14,856)	(45,326)	(44,811)	515
Issuance of loans.....	-	-	-	-	-	599	599	-
Budget reserves and designations.....	-	-	-	-	(302)	1	-	(1)
Loan repayments and other financing sources (uses).....	-	-	-	-	(3,427)	(12)	-	12
Total other financing sources (uses).....	<u>-</u>	<u>(250)</u>	<u>(250)</u>	<u>-</u>	<u>108,764</u>	<u>93,538</u>	<u>92,196</u>	<u>(1,342)</u>
Net change in fund balances.....	<u>(1,359)</u>	<u>(1,648)</u>	<u>(212)</u>	<u>1,436</u>	<u>(113,705)</u>	<u>(82,464)</u>	<u>(67,698)</u>	<u>14,766</u>
Budgetary fund balance (deficit), July 1.....	<u>1,359</u>	<u>11,376</u>	<u>11,376</u>	<u>-</u>	<u>113,705</u>	<u>455,011</u>	<u>455,011</u>	<u>-</u>
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 9,728</u>	<u>\$ 11,164</u>	<u>\$ 1,436</u>	<u>\$ -</u>	<u>\$ 372,547</u>	<u>\$ 387,313</u>	<u>\$ 14,766</u>

CITY AND COUNTY OF SAN FRANCISCO

**Schedule of Expenditures by Department
Budget and Actual – Budget Basis
Special Revenue Funds
Year ended June 30, 2010
(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.....	\$ 39,733	\$ 38,462	\$ 36,656	\$ 1,806
Public Works.....	-	251	251	-
Total Building Inspection Fund.....	<u>39,733</u>	<u>38,713</u>	<u>36,907</u>	<u>1,806</u>
CHILDREN AND FAMILIES FUND				
Public Works, Transportation and Commerce				
Municipal Transportation Agency.....	-	5	5	-
	-	5	5	-
Human Welfare and Neighborhood Development				
Child Support Services.....	15,012	14,988	14,824	164
Children and Families Commission.....	23,845	23,669	23,669	-
Mayor's Office.....	102,221	108,602	108,312	290
	<u>141,078</u>	<u>147,259</u>	<u>146,805</u>	<u>454</u>
Total Children and Families Fund.....	<u>141,078</u>	<u>147,264</u>	<u>146,810</u>	<u>454</u>
COMMUNITY/NEIGHBORHOOD DEVELOPMENT FUND				
Public Works, Transportation and Commerce				
Business and Economic Development.....	13,384	9,631	9,631	-
Public Works.....	-	71	71	-
	<u>13,384</u>	<u>9,702</u>	<u>9,702</u>	<u>-</u>
Human Welfare and Neighborhood Development				
Mayor's Office.....	16,483	53,835	53,834	1
Rent Arbitration Board.....	5,332	5,330	4,857	473
	<u>21,815</u>	<u>59,165</u>	<u>58,691</u>	<u>474</u>
Culture and Recreation				
Recreation and Park Commission.....	600	63	63	-
General Administration and Finance				
Administrative Services.....	900	1,120	1,120	-
City Planning.....	520	1,331	1,331	-
	<u>1,420</u>	<u>2,451</u>	<u>2,451</u>	<u>-</u>
Total Community/Neighborhood Development Fund.....	<u>37,219</u>	<u>71,381</u>	<u>70,907</u>	<u>474</u>
COMMUNITY HEALTH SERVICES FUND				
Public Works, Transportation and Commerce				
Public Works.....	-	667	667	-
Community Health				
Community Health Network.....	111,536	107,955	107,955	-
Total Community Health Services Fund.....	<u>111,536</u>	<u>108,622</u>	<u>108,622</u>	<u>-</u>
CONVENTION FACILITIES FUND				
Human Welfare and Neighborhood Development				
Mayor's Office.....	500	2,395	2,395	-
Culture and Recreation				
Administrative Services.....	58,810	59,501	53,271	6,230
Total Convention Facilities Fund.....	<u>59,310</u>	<u>61,896</u>	<u>55,666</u>	<u>6,230</u>

CITY AND COUNTY OF SAN FRANCISCO
Schedule of Expenditures by Department
Budget and Actual – Budget Basis (Continued)
Special Revenue Funds
Year ended June 30, 2010
(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.....	\$ 4,571	\$ 384	\$ 354	\$ 30
Public Works, Transportation and Commerce				
Public Works.....	-	94	94	-
Total Court's Fund.....	<u>4,571</u>	<u>478</u>	<u>448</u>	<u>30</u>
CULTURE AND RECREATION FUND				
Public Works, Transportation and Commerce				
Mayor's Office.....	510	619	619	-
Public Works.....	-	32	32	-
	<u>510</u>	<u>651</u>	<u>651</u>	<u>-</u>
Culture and Recreation				
Arts Commission.....	1,278	1,645	1,645	-
Asian Art Museum.....	873	757	757	-
Fine Arts Museums.....	2,170	2,169	2,169	-
Recreation and Park Commission.....	2,273	3,601	3,549	52
	<u>6,594</u>	<u>8,172</u>	<u>8,120</u>	<u>52</u>
Total Culture and Recreation Fund.....	<u>7,104</u>	<u>8,823</u>	<u>8,771</u>	<u>52</u>
ENVIRONMENTAL PROTECTION FUND				
Public Works, Transportation and Commerce				
Public Works.....	-	7	7	-
Human Welfare and Neighborhood Development				
Mayor's Office.....	854	19,706	6,219	13,487
General Administration and Finance				
City Planning.....	477	68	40	28
Total Environmental Protection Fund.....	<u>1,331</u>	<u>19,781</u>	<u>6,266</u>	<u>13,515</u>
GASOLINE TAX FUND				
Public Works, Transportation and Commerce				
Municipal Transportation Agency.....	-	369	369	-
Public Utilities Commission.....	-	101	101	-
Public Works.....	41,498	38,560	37,575	985
Total Gasoline Tax Fund.....	<u>41,498</u>	<u>39,030</u>	<u>38,045</u>	<u>985</u>
GENERAL SERVICES FUND				
Public Protection				
Mayor's Office.....	-	30	30	-
Trial Courts.....	280	416	416	-
	<u>280</u>	<u>446</u>	<u>446</u>	<u>-</u>
Culture and Recreation				
Fine Arts Museum.....	-	2,133	2,133	-
General Administration and Finance				
Administrative Services.....	166	235	235	-
Assessor/Recorder.....	932	690	690	-
Board of Supervisors.....	-	31	31	-
Telecommunications and Information Services.....	1,533	1,397	1,402	(5)
Treasurer/Tax Collector.....	-	351	350	1
	<u>2,631</u>	<u>2,704</u>	<u>2,708</u>	<u>(4)</u>
Total General Services Fund.....	<u>2,911</u>	<u>5,283</u>	<u>5,287</u>	<u>(4)</u>

CITY AND COUNTY OF SAN FRANCISCO
Schedule of Expenditures by Department
Budget and Actual – Budget Basis (Continued)
Special Revenue Funds
Year ended June 30, 2010
(In Thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
GIFT FUND				
Public Protection				
Fire Department.....	\$ -	\$ 10	\$ 10	\$ -
Police Department.....	-	50	50	-
Public Defender.....	-	1	1	-
	<u>-</u>	<u>61</u>	<u>61</u>	<u>-</u>
Public Works, Transportation and Commerce				
Public Works.....	-	266	266	-
Human Welfare and Neighborhood Development				
Mayor's Office.....	-	27	27	-
Social Services.....	-	177	177	-
Commission on Status of Women.....	-	6	6	-
	<u>-</u>	<u>210</u>	<u>210</u>	<u>-</u>
Community Health				
Community Health Network.....	-	132	132	-
Culture and Recreation				
Arts Commission.....	-	4	4	-
Fine Arts Museums.....	-	1,992	1,992	-
Public Library.....	22	470	470	-
Recreation and Park Commission.....	639	184	184	-
War Memorial.....	-	8	8	-
	<u>661</u>	<u>2,658</u>	<u>2,658</u>	<u>-</u>
General Administration and Finance				
Administrative Services.....	-	44	44	-
Mayor's Office.....	-	31	31	-
Treasurer/Tax Collector.....	363	54	54	-
	<u>363</u>	<u>129</u>	<u>129</u>	<u>-</u>
Total Gift Fund.....	<u>1,024</u>	<u>3,456</u>	<u>3,456</u>	<u>-</u>
GOLF FUND				
Culture and Recreation				
Recreation and Park Commission.....	12,525	12,814	11,131	1,683
Total Golf Fund.....	<u>12,525</u>	<u>12,814</u>	<u>11,131</u>	<u>1,683</u>
HUMAN WELFARE FUND				
Human Welfare and Neighborhood Development				
Commission on Status of Women.....	210	206	203	3
Social Services.....	28,380	50,698	50,698	-
	<u>28,590</u>	<u>50,904</u>	<u>50,901</u>	<u>3</u>
Total Human Welfare Fund.....	<u>28,590</u>	<u>50,904</u>	<u>50,901</u>	<u>3</u>

CITY AND COUNTY OF SAN FRANCISCO
Schedule of Expenditures by Department
Budget and Actual – Budget Basis (Continued)
Special Revenue Funds
Year ended June 30, 2010
(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				
Municipal Transportation Agency.....	\$ -	\$ 12	\$ 12	\$ -
Public Works.....	-	1,551	1,551	-
	-	1,563	1,563	-
Culture and Recreation				
Arts Commission.....	-	4	4	-
Recreation and Park Commission.....	43,472	41,314	38,956	2,358
	43,472	41,318	38,960	2,358
Total Open Space and Park Fund.....	43,472	42,881	40,523	2,358
PUBLIC LIBRARY FUND				
Public Works, Transportation and Commerce				
Public Works.....	-	1,861	1,861	-
	-	1,861	1,861	-
Culture and Recreation				
Arts Commission.....	-	86	86	-
Public Library.....	79,089	82,783	78,952	3,831
	79,089	82,869	79,038	3,831
Total Public Library Fund.....	79,089	84,730	80,899	3,831
PUBLIC PROTECTION FUND				
Public Protection				
District Attorney.....	5,741	6,394	6,394	-
Emergency Communications Department.....	923	36,542	36,491	51
Fire Department.....	-	1,591	1,591	-
Mayor's Office.....	-	1,129	1,129	-
Police Commission.....	6,450	21,312	21,312	-
Public Defender.....	101	120	120	-
Sheriff.....	3,187	2,431	2,431	-
Trial Courts.....	2,247	2,215	2,215	-
	18,649	71,734	71,683	51
Human Welfare and Neighborhood Development				
Mayor's Office.....	2,802	2,201	2,201	-
General Administration and Finance				
Administrative Services.....	-	95	95	-
Total Public Protection Fund.....	21,451	74,030	73,979	51

CITY AND COUNTY OF SAN FRANCISCO
Schedule of Expenditures by Department
Budget and Actual – Budget Basis (Continued)
Special Revenue Funds
Year ended June 30, 2010
(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 Works, Transportation and Commerce				
Municipal Transportation Agency.....	\$ -	\$ 29	\$ 29	\$ -
Public Utilities Commission.....	-	2	2	-
Public Works.....	1,069	15,243	18,472	(3,229)
	<u>1,069</u>	<u>15,274</u>	<u>18,503</u>	<u>(3,229)</u>
Human Welfare and Neighborhood Development				
Mayor's Office.....	12,287	12,408	11,617	791
General Administration and Finance				
City Planning.....	260	308	308	-
Total Public Works, Transportation and Commerce Fund..	<u>13,616</u>	<u>27,990</u>	<u>30,428</u>	<u>(2,438)</u>
REAL PROPERTY FUND				
Public Works, Transportation and Commerce				
Public Works.....	-	668	668	-
General Administration and Finance				
Administrative Services	1,289	11,628	11,628	-
Total Real Property Fund.....	<u>1,289</u>	<u>12,296</u>	<u>12,296</u>	<u>-</u>
SAN FRANCISCO COUNTY TRANSPORTATION AUTHORITY FUND				
Public Works, Transportation and Commerce				
Board of Supervisors.....	220,135	195,330	134,178	61,152
Total SF County Transportation Authority Fund.....	<u>220,135</u>	<u>195,330</u>	<u>134,178</u>	<u>61,152</u>
SENIOR CITIZENS' PROGRAM FUND				
Human Welfare and Neighborhood Development				
Social Services Department.....	6,285	6,376	6,235	141
Total Senior Citizens' Program Fund.....	<u>6,285</u>	<u>6,376</u>	<u>6,235</u>	<u>141</u>
WAR MEMORIAL FUND				
Public Works, Transportation and Commerce				
Public Works.....	-	92	92	-
Culture and Recreation				
War Memorial.....	12,356	12,709	11,594	1,115
Total War Memorial Fund.....	<u>12,356</u>	<u>12,801</u>	<u>11,686</u>	<u>1,115</u>
Total Special Revenue Funds With Legally Adopted Budgets.....	<u>\$ 886,123</u>	<u>\$ 1,024,879</u>	<u>\$ 933,441</u>	<u>\$ 91,438</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Balance Sheet
Nonmajor Governmental Funds – Debt Service Funds
June 30, 2010
(In Thousands)

	General Obligation Bond	Certificates of Participation	Other Bond Funds	Total
ASSETS				
Deposits and investments with City Treasury.....	\$ 47,400	\$ -	\$ -	\$ 47,400
Deposits and investments outside City Treasury.....	-	31,146	-	31,146
Receivables:				
Property taxes and penalties.....	4,513	-	-	4,513
Interest and other.....	95	106	-	201
Total assets.....	<u>\$ 52,008</u>	<u>\$ 31,252</u>	<u>\$ -</u>	<u>\$ 83,260</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Deferred tax, grant and subvention revenues.....	\$ 3,952	\$ -	\$ -	\$ 3,952
Deferred credits and other liabilities.....	11,155	-	-	11,155
Total liabilities.....	<u>15,107</u>	<u>-</u>	<u>-</u>	<u>15,107</u>
Fund balances:				
Reserved for debt service.....	36,901	31,252	-	68,153
Total fund balances.....	<u>36,901</u>	<u>31,252</u>	<u>-</u>	<u>68,153</u>
Total liabilities and fund balances.....	<u>\$ 52,008</u>	<u>\$ 31,252</u>	<u>\$ -</u>	<u>\$ 83,260</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds – Debt Service Funds
Year ended June 30, 2010
(In Thousands)

	General Obligation Bond	Certificates of Participation	Other Bond Funds	Total
Revenues:				
Property taxes.....	\$ 168,646	\$ -	\$ -	\$ 168,646
Interest and investment income.....	1,312	614	-	1,926
Rents and concessions.....	-	823	-	823
Intergovernmental:				
State.....	729	-	-	729
Other.....	905	-	-	905
Total revenues.....	<u>171,592</u>	<u>1,437</u>	<u>-</u>	<u>173,029</u>
Expenditures:				
Current:				
Debt service:				
Principal retirement.....	133,626	11,275	8,171	153,072
Interest and fiscal charges.....	59,239	26,309	982	86,530
Total expenditures.....	<u>192,865</u>	<u>37,584</u>	<u>9,153</u>	<u>239,602</u>
Deficiency of revenues under expenditures.....	<u>(21,273)</u>	<u>(36,147)</u>	<u>(9,153)</u>	<u>(66,573)</u>
Other financing sources (uses):				
Transfers in.....	17,267	32,722	9,153	59,142
Total other financing sources, net.....	<u>17,267</u>	<u>32,722</u>	<u>9,153</u>	<u>59,142</u>
Net change in fund balances.....	(4,006)	(3,425)	-	(7,431)
Fund balances at beginning of year.....	40,907	34,677	-	75,584
Fund balances at end of year.....	<u>\$ 36,901</u>	<u>\$ 31,252</u>	<u>\$ -</u>	<u>\$ 68,153</u>

CITY AND COUNTY OF SAN FRANCISCO

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

Year ended June 30, 2010
(In Thousands)

	General Obligation Bond Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property taxes.....	\$ 185,133	\$ 185,133	\$ 168,646	\$ (16,487)
Interest and investment income.....	-	-	972	972
Intergovernmental:				
State.....	750	750	729	(21)
Other revenues.....	-	-	899	899
Total revenues.....	<u>185,883</u>	<u>185,883</u>	<u>171,246</u>	<u>(14,637)</u>
Expenditures:				
Debt service:				
Principal retirement.....	185,883	133,626	133,626	-
Interest and fiscal charges.....	-	59,239	59,239	-
Total expenditures.....	<u>185,883</u>	<u>192,865</u>	<u>192,865</u>	<u>-</u>
Deficiency of revenues under expenditures.....	-	(6,982)	(21,619)	(14,637)
Other financing sources (uses):				
Transfers in.....	-	17,267	17,267	-
Total other financing sources (uses).....	-	17,267	17,267	-
Net change in fund balances.....	-	10,285	(4,352)	(14,637)
Budgetary fund balance, July 1.....	-	48,722	48,722	-
Budgetary fund balance, June 30.....	<u>\$ -</u>	<u>\$ 59,007</u>	<u>\$ 44,370</u>	<u>\$ (14,637)</u>



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CITY AND COUNTY OF SAN FRANCISCO
Combining Balance Sheet
Nonmajor Governmental Funds – Capital Projects Funds
June 30, 2010
(In Thousands)

	City Facilities Improvement	Earthquake Safety Improvement	Fire Protection Systems Improvement	Moscone Convention Center
ASSETS				
Deposits and investments with City Treasury.....	\$ 336,360	\$ 1,003	\$ 8,436	\$ 9,362
Deposits and investments outside City Treasury.....	72,172	-	-	2,187
Receivables:				
Federal and state grants and subventions.....	-	-	-	-
Charges for services.....	-	-	-	-
Interest and other.....	227	-	6	116
Due from other funds.....	-	-	-	-
Due from / advance to component unit.....	-	-	-	-
Deferred charges and other assets.....	-	-	-	39
Total assets.....	<u>\$ 408,759</u>	<u>\$ 1,003</u>	<u>\$ 8,442</u>	<u>\$ 11,704</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable.....	\$ 19,235	\$ 65	\$ 179	\$ 2,789
Accrued payroll.....	315	-	-	-
Deferred tax, grant and subvention revenues.....	-	-	-	-
Due to other funds.....	7,889	-	-	10,151
Deferred credits and other liabilities.....	-	-	-	-
Bonds, loans, capital leases and other payables.....	-	-	-	5,035
Total liabilities.....	<u>27,439</u>	<u>65</u>	<u>179</u>	<u>17,975</u>
Fund balances:				
Reserved for assets not available for appropriation.....	-	-	-	2,226
Reserved for encumbrances.....	35,637	14	72	93
Reserved for appropriation carryforward.....	336,694	934	1,381	1,834
Unreserved.....	8,989	(10)	6,810	(10,424)
Total fund balances.....	<u>381,320</u>	<u>938</u>	<u>8,263</u>	<u>(6,271)</u>
Total liabilities and fund balances.....	<u>\$ 408,759</u>	<u>\$ 1,003</u>	<u>\$ 8,442</u>	<u>\$ 11,704</u>

CITY AND COUNTY OF SAN FRANCISCO

Combining Balance Sheet
Nonmajor Governmental Funds – Capital Projects Funds (continued)
June 30, 2010
(In Thousands)

	Public Library Improvement	Recreation and Park Projects	Street Improvement	Total
ASSETS				
Deposits and investments with City Treasury.....	\$ 15,224	\$ 88,579	\$ 7,847	\$ 466,811
Deposits and investments outside City Treasury.....	-	-	29,940	104,299
Receivables:				
Federal and state grants and subventions.....	1,141	5,339	8,642	15,122
Charges for services.....	-	-	45	45
Interest and other.....	10	65	3	427
Due from other funds.....	4,592	4,941	1,254	10,787
Due from / advance to component unit.....	-	-	1,603	1,603
Deferred charges and other assets.....	-	-	130	169
Total assets.....	<u>\$ 20,967</u>	<u>\$ 98,924</u>	<u>\$ 49,464</u>	<u>\$ 599,263</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable.....	\$ 3,251	\$ 1,770	\$ 6,800	\$ 34,089
Accrued payroll.....	154	338	1,343	2,150
Deferred tax, grant and subvention revenues.....	-	819	294	1,113
Due to other funds.....	-	3	66	18,109
Deferred credits and other liabilities.....	1,008	56	16,483	17,547
Bonds, loans, capital leases and other payables.....	-	-	-	5,035
Total liabilities.....	<u>4,413</u>	<u>2,986</u>	<u>24,986</u>	<u>78,043</u>
Fund balances:				
Reserved for assets not available for appropriation.....	-	-	941	3,167
Reserved for encumbrances.....	15,256	8,346	20,880	80,298
Reserved for appropriation carryforward.....	546	89,719	50,445	481,553
Unreserved.....	<u>752</u>	<u>(2,127)</u>	<u>(47,788)</u>	<u>(43,798)</u>
Total fund balances.....	<u>16,554</u>	<u>95,938</u>	<u>24,478</u>	<u>521,220</u>
Total liabilities and fund balances.....	<u>\$ 20,967</u>	<u>\$ 98,924</u>	<u>\$ 49,464</u>	<u>\$ 599,263</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds – Capital Projects Funds
Year Ended June 30, 2010
(In Thousands)

	City Facilities Improve- ment	Earthquake Safety Improve- ment	Fire Protection Systems Improve- ment	Moscone Convention Center
Revenues:				
Interest and investment income.....	\$ 3,245	\$ 14	\$ 172	\$ 98
Rents and concessions.....	-	-	-	-
Intergovernmental:				
Federal.....	130	-	-	-
State.....	-	-	-	-
Other.....	-	-	-	-
Other.....	-	-	-	-
Total revenues.....	<u>3,375</u>	<u>14</u>	<u>172</u>	<u>98</u>
Expenditures:				
Debt service:				
Interest and fiscal charges.....	145	-	-	1,860
Bond issuance costs.....	1,266	-	-	-
Capital outlay.....	<u>85,339</u>	<u>45</u>	<u>1,465</u>	<u>778</u>
Total expenditures.....	<u>86,750</u>	<u>45</u>	<u>1,465</u>	<u>2,638</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(83,375)</u>	<u>(31)</u>	<u>(1,293)</u>	<u>(2,540)</u>
Other financing sources (uses):				
Transfers in.....	-	274	-	-
Transfers out.....	(82,409)	-	(662)	(98)
Issuance of bonds and loans				
Face value of bonds issued.....	294,695	-	-	-
Premium on issuance of bonds.....	13,575	-	-	-
Other financing sources-capital leases.....	-	-	-	-
Total other financing sources, net.....	<u>225,861</u>	<u>274</u>	<u>(662)</u>	<u>(98)</u>
Net change in fund balances.....	142,486	243	(1,955)	(2,638)
Fund balances at beginning of year.....	238,834	695	10,218	(3,633)
Fund balances at end of year.....	<u>\$ 381,320</u>	<u>\$ 938</u>	<u>\$ 8,263</u>	<u>\$ (6,271)</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds – Capital Projects Funds (continued)
Year Ended June 30, 2010
(In Thousands)

	Public Library Improvement	Recreation and Park Projects	Street Improvement	Total
Revenues:				
Interest and investment income.....	\$ 393	\$ 1,101	\$ 241	\$ 5,264
Rents and concessions.....	-	-	634	634
Intergovernmental:				
Federal.....	46	-	14,337	14,513
State.....	1,393	7,108	9,664	18,165
Other.....	-	-	4,897	4,897
Other.....	-	1,400	143	1,543
Total revenues.....	<u>1,832</u>	<u>9,609</u>	<u>29,916</u>	<u>45,016</u>
Expenditures:				
Debt service:				
Interest and fiscal charges.....	107	-	-	2,112
Bond issuance costs.....	-	249	630	2,145
Capital outlay.....	<u>21,752</u>	<u>22,210</u>	<u>50,859</u>	<u>182,448</u>
Total expenditures.....	<u>21,859</u>	<u>22,459</u>	<u>51,489</u>	<u>186,705</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(20,027)</u>	<u>(12,850)</u>	<u>(21,573)</u>	<u>(141,689)</u>
Other financing sources (uses):				
Transfers in.....	-	2,785	9,600	12,659
Transfers out.....	-	(13,400)	(4,458)	(101,027)
Issuance of bonds and loans				
Face value of bonds issued.....	-	60,430	37,885	393,010
Premium on issuance of bonds.....	-	2,783	289	16,647
Other financing sources-capital leases.....	<u>6,379</u>	<u>10,336</u>	<u>-</u>	<u>16,715</u>
Total other financing sources, net.....	<u>6,379</u>	<u>62,934</u>	<u>43,316</u>	<u>338,004</u>
Net change in fund balances.....	<u>(13,648)</u>	<u>50,084</u>	<u>21,743</u>	<u>196,315</u>
Fund balances at beginning of year.....	<u>30,202</u>	<u>45,854</u>	<u>2,735</u>	<u>324,905</u>
Fund balances at end of year.....	<u>\$ 16,554</u>	<u>\$ 95,938</u>	<u>\$ 24,478</u>	<u>\$ 521,220</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, 2010
(In Thousands)

	Central Shops Fund	Finance Corporation	Reproduction Fund	Telecom- munications & Information Fund	Total
Assets					
Current assets:					
Deposits and investments with City Treasury.....	\$ 2,391	\$ 316	\$ 581	\$ 26,367	\$ 29,655
Receivables:					
Charges for services.....	67	-	-	-	67
Interest and other.....	-	2	93	836	931
Due from other funds.....	-	184	-	-	184
Capital leases receivable.....	-	19,455	-	-	19,455
Total current assets.....	<u>2,458</u>	<u>19,957</u>	<u>674</u>	<u>27,203</u>	<u>50,292</u>
Noncurrent assets:					
Restricted assets:					
Deposits and investments outside City Treasury.....	-	89,553	-	-	89,553
Capital leases receivable.....	-	265,321	-	-	265,321
Capital assets:					
Land and other assets not being depreciated.....	88	-	-	-	88
Facilities and equipment, net of depreciation.....	480	-	600	4,357	5,437
Deferred charges and other assets.....	-	4,199	-	-	4,199
Total noncurrent assets.....	<u>568</u>	<u>359,073</u>	<u>600</u>	<u>4,357</u>	<u>364,598</u>
Total assets.....	<u>3,026</u>	<u>379,030</u>	<u>1,274</u>	<u>31,560</u>	<u>414,890</u>
Liabilities					
Current liabilities:					
Accounts payable.....	1,277	226	270	8,708	10,481
Accrued payroll.....	541	-	60	1,306	1,907
Accrued vacation and sick leave pay.....	484	-	-	1,191	1,675
Accrued workers' compensation.....	-	-	-	160	160
Bonds, loans, capital leases, and other payables.....	-	17,395	185	-	17,580
Accrued interest payable.....	-	1,935	-	-	1,935
Due to other funds.....	49	9,665	-	135	9,849
Deferred credits and other liabilities.....	-	82,118	-	743	82,861
Total current liabilities.....	<u>2,351</u>	<u>111,339</u>	<u>515</u>	<u>12,243</u>	<u>126,448</u>
Noncurrent liabilities:					
Accrued vacation and sick leave pay.....	417	-	-	1,114	1,531
Accrued workers' compensation.....	-	-	-	804	804
Other postemployment benefits obligation.....	2,205	-	-	8,409	10,614
Bonds, loans, capital leases, and other payables.....	-	267,691	289	-	267,980
Total noncurrent liabilities.....	<u>2,622</u>	<u>267,691</u>	<u>289</u>	<u>10,327</u>	<u>280,929</u>
Total liabilities.....	<u>4,973</u>	<u>379,030</u>	<u>804</u>	<u>22,570</u>	<u>407,377</u>
Net Assets					
Invested in capital assets, net of related debt.....	568	-	126	4,357	5,051
Unrestricted (deficit).....	(2,515)	-	344	4,633	2,462
Total net assets (deficit).....	<u>\$ (1,947)</u>	<u>\$ -</u>	<u>\$ 470</u>	<u>\$ 8,990</u>	<u>\$ 7,513</u>

Notes:

(1) Intra-entity due to and due from eliminated for presentation in the Statement of Net Assets - Proprietary Funds on page 32.

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Revenues, Expenses, and
Changes in Net Assets – Internal Service Funds
Year ended June 30, 2010
(In Thousands)

	Central Shops Fund	Finance Corporation	Reproduction Fund	Telecom- munications & Information Fund	Total
Operating revenues:					
Charges for services.....	\$ 23,858	\$ -	\$ 6,790	\$ 80,964	\$ 111,612
Operating expenses:					
Personal services.....	12,096	-	1,716	31,092	44,904
Contractual services.....	2,085	-	3,700	25,053	30,838
Materials and supplies.....	9,652	-	307	6,802	16,761
Depreciation and amortization.....	530	362	181	847	1,920
General and administrative.....	98	-	1	357	456
Services provided by other departments.....	1,262	-	491	3,953	5,706
Other.....	4	-	547	3,731	4,282
Total operating expenses.....	25,727	362	6,943	71,835	104,867
Operating income (loss).....	(1,869)	(362)	(153)	9,129	6,745
Nonoperating revenues (expenses):					
Interest and investment income.....	-	7,150	-	165	7,315
Interest expense.....	(45)	(6,788)	(5)	-	(6,838)
Total nonoperating revenues (expenses).....	(45)	362	(5)	165	477
Income (loss) before transfers.....	(1,914)	-	(158)	9,294	7,222
Transfers in.....	1,695	-	5	200	1,900
Transfers out.....	-	-	-	(165)	(165)
Change in net assets.....	(219)	-	(153)	9,329	8,957
Total net assets (deficit) - beginning.....	(1,728)	-	623	(339)	(1,444)
Total net assets (deficit) - ending.....	<u>\$ (1,947)</u>	<u>\$ -</u>	<u>\$ 470</u>	<u>\$ 8,990</u>	<u>\$ 7,513</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Cash Flows – Internal Service Funds
Year ended June 30, 2010
(In Thousands)

	Central Shops Fund	Finance Corporation	Reproduction Fund	Telecom- munications & Information Fund	Total
Cash flows from operating activities:					
Cash received from customers.....	\$ 23,838	\$ 23,169	\$ 6,831	\$ 80,523	\$ 134,361
Cash paid to employees for services.....	(11,259)	-	(1,753)	(29,400)	(42,412)
Cash paid to suppliers for goods and services.....	(13,129)	(14,714)	(4,915)	(38,288)	(71,046)
Net cash provided by (used in) operating activities.....	(550)	8,455	163	12,835	20,903
Cash flows from noncapital financing activities:					
Transfers in.....	1,695	-	5	200	1,900
Transfers out.....	-	-	-	(165)	(165)
Net cash provided by noncapital financing activities.....	1,695	-	5	35	1,735
Cash flows from capital and related financing activities:					
Bond sale proceeds.....	-	10,629	-	-	10,629
Acquisition of capital assets.....	(88)	-	(8)	(625)	(721)
Retirement of capital lease obligation.....	-	(18,890)	(237)	-	(19,127)
Bond issue costs paid.....	-	(211)	-	-	(211)
Interest paid on long-term debt.....	-	(6,942)	-	-	(6,942)
Net cash (used in) capital financing activities.....	(88)	(15,414)	(245)	(625)	(16,372)
Cash flows from investing activities:					
Purchases of investments with trustees.....	-	(34,098)	-	-	(34,098)
Proceeds from sale of investments with trustees.....	-	44,499	-	-	44,499
Interest income received.....	-	469	-	165	634
Other investing activities.....	(45)	-	(5)	-	(50)
Net cash provided by (used in) investing activities.....	(45)	10,870	(5)	165	10,985
Increase (decrease) in cash and cash equivalents.....	1,012	3,911	(82)	12,410	17,251
Cash and cash equivalents - beginning of year.....	1,379	57,670	663	13,957	73,669
Cash and cash equivalents - end of year.....	\$ 2,391	\$ 61,581	\$ 581	\$ 26,367	\$ 90,920
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating income (loss).....	\$ (1,869)	\$ (362)	\$ (153)	\$ 9,129	\$ 6,745
Adjustments for non-cash activities:					
Depreciation and amortization.....	530	362	181	847	1,920
Changes in assets/liabilities:					
Receivables, net.....	22	18,890	40	(244)	18,708
Accounts payable.....	-	-	131	1,710	1,841
Accrued payroll.....	46	-	(36)	(7)	3
Accrued vacation and sick leave pay.....	49	-	-	(226)	(177)
Accrued workers' compensation.....	-	-	-	(63)	(63)
Other postemployment benefits obligation.....	742	-	-	1,987	2,729
Due to other funds.....	(29)	-	-	(102)	(131)
Deferred credits and other liabilities.....	(41)	(10,435)	-	(196)	(10,672)
Total adjustments.....	1,319	8,817	316	3,706	14,158
Net cash provided by (used in) operating activities.....	\$ (550)	\$ 8,455	\$ 163	\$ 12,835	\$ 20,903
Reconciliation of cash and cash equivalents to the combining statement of net assets:					
Deposits and investments with City Treasury:					
Unrestricted.....	\$ 2,391	\$ 316	\$ 581	\$ 26,367	\$ 29,655
Deposits and investments outside City Treasury:					
Restricted.....	-	89,553	-	-	89,553
Total deposits and investments.....	2,391	89,869	581	26,367	119,208
Less: Investments outside of City Treasury not meeting the definition of cash equivalents.....	-	(28,288)	-	-	(28,288)
Cash and cash equivalents at end of year on combining statement of cash flows.....	\$ 2,391	\$ 61,581	\$ 581	\$ 26,367	\$ 90,920
Non-cash capital and related financing activities:					
Acquisition of capital assets on accounts payable and capital lease.....	\$ -	\$ 9,715	\$ -	\$ -	\$ 9,715

CITY AND COUNTY OF SAN FRANCISCO

FIDUCIARY FUNDS

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

Trust Funds

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

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

Agency Funds

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

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

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

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

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

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

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

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

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Net Assets – Fiduciary Funds
Pension and Other Employee Trust Funds
June 30, 2010
(In Thousands)

	Pension Trust Fund	Other Employee Benefit Trust Fund	
	Employees' Retirement System	Health Service System	Total
ASSETS			
Deposits and investments with City Treasury.....	\$ 3,599	\$ 65,594	\$ 69,193
Deposits and investments outside City Treasury:			
Cash and deposits.....	12,834	-	12,834
Short-term investments.....	583,208	-	583,208
Alternative investments.....	1,763,500	-	1,763,500
Debt securities.....	4,058,835	-	4,058,835
Equity securities.....	5,733,593	-	5,733,593
Real estate.....	1,009,001	-	1,009,001
Foreign currency contracts, net.....	6,387	-	6,387
Receivables:			
Employer and employee contributions.....	19,163	20,893	40,056
Brokers, general partners and others.....	155,528	-	155,528
Interest and other.....	36,960	8,163	45,123
Invested in securities lending collateral.....	964,858	-	964,858
Total assets.....	<u>14,347,466</u>	<u>94,650</u>	<u>14,442,116</u>
Liabilities			
Accounts payable.....	15,828	27,215	43,043
Estimated claims payable.....	-	12,424	12,424
Payable to brokers.....	219,697	-	219,697
Deferred Retirement Option Program liabilities.....	8,653	-	8,653
Payable to borrowers of securities.....	966,502	-	966,502
Deferred credits and other liabilities.....	-	40,785	40,785
Total liabilities.....	<u>1,210,680</u>	<u>80,424</u>	<u>1,291,104</u>
Net Assets			
Held in trust for pension benefits and other purposes.....	<u>\$ 13,136,786</u>	<u>\$ 14,226</u>	<u>\$ 13,151,012</u>

CITY AND COUNTY OF SAN FRANCISCO

**Combining Statement of Changes in Fiduciary Net Assets – Fiduciary Funds
Pension and Other Employee Trust Funds
Year ended June 30, 2010
(In Thousands)**

	Pension Trust Fund Employees' Retirement System	Other Employee Benefit Trust Fund Health Service System	Total
Additions:			
Employees' contributions.....	\$ 189,948	\$ 111,918	\$ 301,866
Employer contributions.....	223,614	548,185	771,799
Total contributions.....	<u>413,562</u>	<u>660,103</u>	<u>1,073,665</u>
Investment income/loss:			
Interest.....	195,166	510	195,676
Dividends.....	139,161	-	139,161
Net appreciation in fair value of investments.....	1,334,257	427	1,334,684
Securities lending income.....	34,730	-	34,730
Total investment income.....	<u>1,703,314</u>	<u>937</u>	<u>1,704,251</u>
Less investment expenses:			
Securities lending borrower rebates and expenses.....	(4,007)	-	(4,007)
Other investment expenses.....	(44,206)	-	(44,206)
Total investment expenses.....	<u>(48,213)</u>	<u>-</u>	<u>(48,213)</u>
Total additions, net.....	<u>2,068,663</u>	<u>661,040</u>	<u>2,729,703</u>
Deductions:			
Benefit payments.....	792,776	660,214	1,452,990
Refunds of contributions.....	11,997	-	11,997
Administrative expenses.....	13,833	-	13,833
Total deductions.....	<u>818,606</u>	<u>660,214</u>	<u>1,478,820</u>
Change in net assets.....	1,250,057	826	1,250,883
Net assets at beginning of year.....	11,886,729	13,400	11,900,129
Net assets at end of year.....	<u>\$ 13,136,786</u>	<u>\$ 14,226</u>	<u>\$ 13,151,012</u>

CITY AND COUNTY OF SAN FRANCISCO

Combining Statement of Changes in Assets and Liabilities – Agency Funds

Year ended June 30, 2010

(In Thousands)

	Balance July 1, 2009	Additions	Deductions	Balance June 30, 2010
Assistance Program Fund				
ASSETS				
Deposits and investments with City Treasury.....	\$ 35,688	\$ 9,580	\$ 16,859	\$ 28,409
Receivables:				
Interest and other.....	88	351	421	18
Total assets.....	<u>\$ 35,776</u>	<u>\$ 9,931</u>	<u>\$ 17,280</u>	<u>\$ 28,427</u>
LIABILITIES				
Accounts payable.....	\$ 734	\$ 8,359	\$ 8,999	\$ 94
Agency obligations.....	35,042	9,840	16,549	28,333
Total liabilities.....	<u>\$ 35,776</u>	<u>\$ 18,199</u>	<u>\$ 25,548</u>	<u>\$ 28,427</u>
Deposits Fund				
ASSETS				
Deposits and investments with City Treasury.....	\$ 18,246	\$ 39,488	\$ 39,859	\$ 17,875
Deposits and investments outside City Treasury.....	15	-	15	-
Receivables:				
Interest and other.....	39	58	51	46
Deferred charges and other assets.....	24,299	4,150	25	28,424
Total assets.....	<u>\$ 42,599</u>	<u>\$ 43,696</u>	<u>\$ 39,950</u>	<u>\$ 46,345</u>
LIABILITIES				
Accounts payable.....	\$ 895	\$ 11,665	\$ 11,609	\$ 951
Agency obligations.....	41,704	38,716	35,026	45,394
Total liabilities.....	<u>\$ 42,599</u>	<u>\$ 50,381</u>	<u>\$ 46,635</u>	<u>\$ 46,345</u>
Payroll Deduction Fund				
ASSETS				
Deposits and investments with City Treasury.....	\$ 10,628	\$ 1,566	\$ -	\$ 12,194
Receivables:				
Employer and employee contributions.....	48,107	3,497	-	51,604
Total assets.....	<u>\$ 58,735</u>	<u>\$ 5,063</u>	<u>\$ -</u>	<u>\$ 63,798</u>
LIABILITIES				
Accounts payable.....	\$ 46,824	\$ 2,898	\$ -	\$ 49,722
Agency obligations.....	11,911	2,183	18	14,076
Total liabilities.....	<u>\$ 58,735</u>	<u>\$ 5,081</u>	<u>\$ 18</u>	<u>\$ 63,798</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Changes in Assets and Liabilities –
Agency Funds (continued)
Year ended June 30, 2010
(In Thousands)

	Balance July 1, 2009	Additions	Deductions	Balance June 30, 2010
State Revenue Collection Fund				
ASSETS				
Deposits and investments with City Treasury.....	\$ 585	\$ 3,126	\$ 2,844	\$ 867
Total assets.....	<u>\$ 585</u>	<u>\$ 3,126</u>	<u>\$ 2,844</u>	<u>\$ 867</u>
LIABILITIES				
Accounts payable.....	\$ 296	\$ 2,674	\$ 2,684	\$ 286
Agency obligations.....	289	3,283	2,991	581
Total liabilities.....	<u>\$ 585</u>	<u>\$ 5,957</u>	<u>\$ 5,675</u>	<u>\$ 867</u>
Tax Collection Fund				
ASSETS				
Deposits and investments with City Treasury.....	\$ -	\$ 2,999,824	\$ 2,999,824	\$ -
Deposits and investments outside City Treasury.....	208	-	208	-
Receivables:				
Interest and other.....	191,833	1,753,253	1,750,341	194,745
Total assets.....	<u>\$ 192,041</u>	<u>\$ 4,753,077</u>	<u>\$ 4,750,373</u>	<u>\$ 194,745</u>
LIABILITIES				
Accounts payable.....	\$ 8,220	\$ 181,804	\$ 163,952	\$ 26,072
Agency obligations.....	183,821	2,095,640	2,110,788	168,673
Total liabilities.....	<u>\$ 192,041</u>	<u>\$ 2,277,444</u>	<u>\$ 2,274,740</u>	<u>\$ 194,745</u>
Transit Fund				
ASSETS				
Deposits and investments with City Treasury.....	\$ 5,179	\$ 51,631	\$ 55,076	\$ 1,734
Receivables:				
Interest and other.....	4	22	26	-
Total assets.....	<u>\$ 5,183</u>	<u>\$ 51,653</u>	<u>\$ 55,102</u>	<u>\$ 1,734</u>
LIABILITIES				
Accounts payable.....	\$ 3,405	\$ 19,941	\$ 23,086	\$ 260
Agency obligations.....	1,778	32,289	32,593	1,474
Total liabilities.....	<u>\$ 5,183</u>	<u>\$ 52,230</u>	<u>\$ 55,679</u>	<u>\$ 1,734</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Changes in Assets and Liabilities –
Agency Funds (continued)
Year ended June 30, 2010
(In Thousands)

	Balance July 1, 2009	Additions	Deductions	Balance June 30, 2010
Other Agency Funds				
ASSETS				
Deposits and investments with City Treasury.....	\$ 20,805	\$ 168,923	\$ 174,645	\$ 15,083
Receivables:				
Interest and other.....	522	324	315	531
Total assets.....	<u>\$ 21,327</u>	<u>\$ 169,247</u>	<u>\$ 174,960</u>	<u>\$ 15,614</u>
LIABILITIES				
Accounts payable.....	\$ 5,908	\$ 150,169	\$ 155,232	\$ 845
Agency obligations.....	15,419	168,419	169,069	14,769
Total liabilities.....	<u>\$ 21,327</u>	<u>\$ 318,588</u>	<u>\$ 324,301</u>	<u>\$ 15,614</u>
Total Agency Funds				
ASSETS				
Deposits and investments with City Treasury.....	\$ 91,131	\$ 3,274,138	\$ 3,289,107	\$ 76,162
Deposits and investments outside City Treasury.....	223	-	223	-
Receivables:				
Employer and employee contributions.....	48,107	3,497	-	51,604
Interest and other.....	192,486	1,754,008	1,751,154	195,340
Deferred charges and other assets.....	24,299	4,150	25	28,424
Total assets.....	<u>\$ 356,246</u>	<u>\$ 5,035,793</u>	<u>\$ 5,040,509</u>	<u>\$ 351,530</u>
LIABILITIES				
Accounts payable.....	\$ 66,282	\$ 377,510	\$ 365,562	\$ 78,230
Agency obligations.....	289,964	2,350,370	2,367,034	273,300
Total liabilities.....	<u>\$ 356,246</u>	<u>\$ 2,727,880</u>	<u>\$ 2,732,596</u>	<u>\$ 351,530</u>