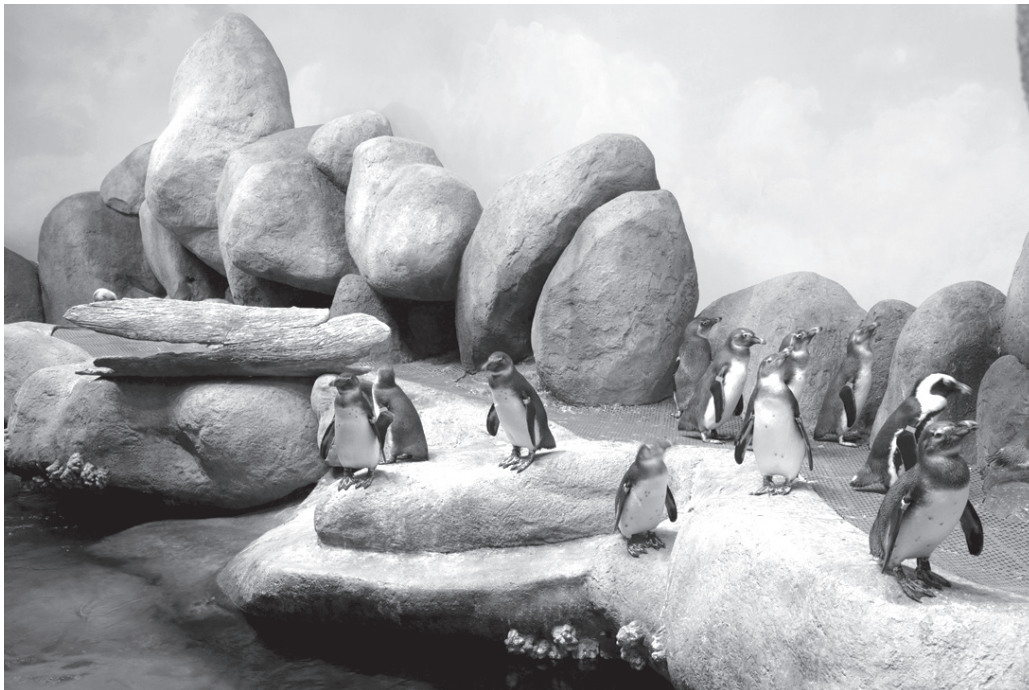


Combining Financial Statements and Schedules



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.

(Continued)

CITY AND COUNTY OF SAN FRANCISCO

SPECIAL REVENUE FUNDS *(Continued)*

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

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

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

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

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

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

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

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

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

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

(Continued)

CITY AND COUNTY OF SAN FRANCISCO

SPECIAL REVENUE FUNDS (Continued)

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

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

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

DEBT SERVICE FUNDS

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

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

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

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

CAPITAL PROJECTS FUNDS

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

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

(Continued)

CITY AND COUNTY OF SAN FRANCISCO

CAPITAL PROJECTS FUNDS *(Continued)*

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

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

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

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

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

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

PERMANENT FUND

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

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



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CITY AND COUNTY OF SAN FRANCISCO

**Combining Balance Sheet
Nonmajor Governmental Funds**

June 30, 2008

(In Thousands)

	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Projects Funds</u>	<u>Permanent Fund Bequest Fund</u>	<u>Total Nonmajor Governmental Funds</u>
ASSETS					
Deposits and investments with City Treasury.....	\$ 507,165	\$ 34,628	\$ 201,050	\$ 7,588	\$ 750,431
Deposits and investments outside City Treasury.....	9,031	15,028	24,721	54	48,834
Receivables:					
Property taxes and penalties.....	3,696	6,167	-	-	9,863
Other local taxes.....	15,269	-	-	-	15,269
Federal and state grants and subventions.....	85,465	-	13,547	-	99,012
Charges for services.....	11,337	-	219	-	11,556
Interest and other.....	4,733	532	1,027	31	6,323
Due from other funds.....	611	-	10,967	-	11,578
Due from component unit.....	1,621	-	958	-	2,579
Loans receivable (net of allowance for uncollectibles).....	67,325	-	-	-	67,325
Deferred charges and other assets.....	3,780	-	39	-	3,819
Total assets.....	<u>\$ 710,033</u>	<u>\$ 56,355</u>	<u>\$ 252,528</u>	<u>\$ 7,673</u>	<u>\$ 1,026,589</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable.....	\$ 82,991	\$ 321	\$ 31,567	\$ 10	\$ 114,889
Accrued payroll.....	14,108	-	1,152	19	15,279
Deferred tax, grant and subvention revenues.....	45,763	6,069	7,575	50	59,457
Due to other funds.....	11,661	-	10,914	-	22,575
Deferred credits and other liabilities.....	75,092	3,019	19,570	674	98,355
Bonds, loans, capital leases and other payables.....	150,000	-	-	-	150,000
Total liabilities.....	<u>379,615</u>	<u>9,409</u>	<u>70,778</u>	<u>753</u>	<u>460,555</u>
Fund balances:					
Reserved for assets not available for appropriation.....	18,503	-	1,257	54	19,814
Reserved for debt service.....	388	46,946	-	-	47,334
Reserved for encumbrances.....	96,207	-	97,179	75	193,461
Reserved for appropriation carryforward.....	229,574	-	81,188	3,289	314,051
Reserved for subsequent years' budgets.....	13,504	-	-	-	13,504
Unreserved (deficit).....	<u>(27,758)</u>	<u>-</u>	<u>2,126</u>	<u>3,502</u>	<u>(22,130)</u>
Total fund balances.....	<u>330,418</u>	<u>46,946</u>	<u>181,750</u>	<u>6,920</u>	<u>566,034</u>
Total liabilities and fund balances.....	<u>\$ 710,033</u>	<u>\$ 56,355</u>	<u>\$ 252,528</u>	<u>\$ 7,673</u>	<u>\$ 1,026,589</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
Year ended June 30, 2008
(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund Bequest Fund	Total Nonmajor Governmental Funds
Revenues:					
Property taxes.....	\$ 105,523	\$ 134,353	\$ -	\$ -	\$ 239,876
Business taxes.....	1,758	-	-	-	1,758
Other local taxes.....	133,104	-	-	-	133,104
Licenses, permits and franchises.....	7,731	-	-	-	7,731
Fines, forfeitures and penalties.....	4,819	-	-	-	4,819
Interest and investment income.....	23,893	3,470	10,852	262	38,477
Rents and concessions.....	48,542	789	709	630	50,670
Intergovernmental:					
Federal.....	146,660	-	8,596	-	155,256
State.....	79,254	685	4,292	-	84,231
Other.....	2,031	-	13,876	-	15,907
Charges for services.....	153,216	-	-	-	153,216
Other.....	62,597	-	761	15	63,373
Total revenues.....	769,128	139,297	39,086	907	948,418
Expenditures:					
Current:					
Public protection.....	52,317	-	-	-	52,317
Public works, transportation and commerce.....	252,984	-	-	-	252,984
Human welfare and neighborhood development.....	215,650	-	-	118	215,768
Community health.....	88,111	-	-	-	88,111
Culture and recreation.....	204,147	-	-	429	204,576
General administration and finance.....	17,151	-	-	-	17,151
General City responsibilities.....	331	-	-	-	331
Debt service:					
Principal retirement.....	11	105,705	-	-	105,716
Interest and fiscal charges.....	4,072	71,619	6	-	75,697
Bond issuance costs.....	8	589	493	-	1,090
Capital outlay.....	-	-	133,155	-	133,155
Total expenditures.....	834,782	177,913	133,654	547	1,146,896
Excess (deficiency) of revenues over (under) expenditures.....	(65,654)	(38,616)	(94,568)	360	(198,478)
Other financing sources (uses):					
Transfers in.....	121,371	34,476	17,954	-	173,801
Transfers out.....	(73,522)	-	(106,974)	(36)	(180,532)
Issuance of bonds and loans					
Face value of bonds issued.....	7,695	271,395	31,065	-	310,155
Face value of loans issued.....	1,829	-	-	-	1,829
Premium on issuance of bonds.....	-	12,744	327	-	13,071
Payment to refunded bond escrow agent.....	-	(283,494)	-	-	(283,494)
Other financing sources-capital leases.....	4,261	-	14,943	-	19,204
Total other financing sources (uses).....	61,634	35,121	(42,685)	(36)	54,034
Net change in fund balances.....	(4,020)	(3,495)	(137,253)	324	(144,444)
Fund balances at beginning of year.....	334,438	50,441	319,003	6,596	710,478
Fund balances at end of year.....	\$ 330,418	\$ 46,946	\$ 181,750	\$ 6,920	\$ 566,034

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

June 30, 2008

(In Thousands)

	Building Inspection Fund	Children and Families Fund	Community/ Neighborhood Development Fund	Community Health Services Fund	Convention Facilities Fund	Court's Fund	Cultural and Recreation Fund	Environmental Protection Fund
ASSETS								
Deposits and investments with City Treasury.....	\$25,430	\$66,898	\$ 112,884	\$ 9,689	\$ 16,034	\$ 2,044	\$ 8,996	\$ 35
Deposits and investments outside City								
Treasury.....	-	-	2,612	2	-	-	23	-
Receivables:								
Property taxes and penalties.....	-	1,386	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Federal and state grants and subventions.....	-	4,542	7,139	25,930	-	-	-	1,369
Charges for services.....	114	-	50	-	963	265	312	-
Interest and other.....	95	343	460	36	-	9	25	-
Due from other funds.....	-	-	-	-	-	-	5	173
Due from component unit.....	-	-	1,540	-	-	-	-	81
Loans receivable (net of allowance for uncollectibles).....	302	-	67,023	-	-	-	-	-
Deferred charges and other assets.....	-	-	446	-	-	-	-	-
Total assets.....	<u>\$25,941</u>	<u>\$73,169</u>	<u>\$ 192,154</u>	<u>\$ 35,657</u>	<u>\$ 16,997</u>	<u>\$ 2,318</u>	<u>\$ 9,361</u>	<u>\$ 1,658</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable.....	\$ 740	\$25,999	\$ 4,801	\$ 12,674	\$ 1,833	\$ -	\$ 771	\$ 883
Accrued payroll.....	1,356	695	489	1,175	18	1	132	37
Deferred tax, grant and subvention revenues.....	-	1,984	191	12,074	-	-	-	680
Due to other funds.....	-	-	-	-	-	-	-	300
Deferred credits and other liabilities.....	7,370	825	51,876	2,000	3,772	-	-	81
Bonds, loans, capital leases and other payables.....	-	-	-	-	-	-	-	-
Total liabilities.....	<u>9,466</u>	<u>29,503</u>	<u>57,357</u>	<u>27,923</u>	<u>5,623</u>	<u>1</u>	<u>903</u>	<u>1,981</u>
Fund balances:								
Reserved for assets not available for appropriation.....	-	-	17,769	-	-	-	-	-
Reserved for debt service.....	-	-	-	-	-	-	-	-
Reserved for encumbrances.....	1,611	8,430	21,048	14,399	3,183	7	537	1,122
Reserved for appropriation carryforward.....	8,811	21,762	96,360	10,253	4,966	635	4,973	-
Reserved for subsequent years' budgets.....	-	13,500	-	-	-	-	4	-
Unreserved (deficit).....	6,053	(26)	(380)	(16,918)	3,225	1,675	2,944	(1,445)
Total fund balances.....	<u>16,475</u>	<u>43,666</u>	<u>134,797</u>	<u>7,734</u>	<u>11,374</u>	<u>2,317</u>	<u>8,458</u>	<u>(323)</u>
Total liabilities and fund balances.....	<u>\$25,941</u>	<u>\$73,169</u>	<u>\$ 192,154</u>	<u>\$ 35,657</u>	<u>\$ 16,997</u>	<u>\$ 2,318</u>	<u>\$ 9,361</u>	<u>\$ 1,658</u>

(Continued)

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

June 30, 2008

(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.....	\$ -	\$ 7,950	\$ 6,243	\$ 2,120	\$ 2,153	\$ 28,077	\$31,705
Deposits and investments outside City							
Treasury.....	40	-	469	-	-	-	-
Receivables:							
Property taxes and penalties.....	-	-	-	-	-	1,155	1,155
Other local taxes.....	-	-	-	-	-	-	-
Federal and state grants and subventions.....	6,964	1,725	2	-	2,954	-	-
Charges for services.....	429	1,866	-	448	-	-	-
Interest and other.....	4	411	6	8	5	133	141
Due from other funds.....	211	-	-	-	-	-	-
Due from component unit.....	-	-	-	-	-	-	-
Loans receivable (net of allowance for uncollectibles).....	-	-	-	-	-	-	-
Deferred charges and other assets.....	-	-	-	-	-	-	-
Total assets.....	<u>\$ 7,648</u>	<u>\$ 11,952</u>	<u>\$ 6,720</u>	<u>\$ 2,576</u>	<u>\$ 5,112</u>	<u>\$ 29,365</u>	<u>\$33,001</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable.....	\$ 89	\$ 5,049	\$ 180	\$ 544	\$ 897	\$ 275	\$ 3,151
Accrued payroll.....	1,360	310	11	155	38	642	2,393
Deferred tax, grant and subvention revenues.....	-	-	326	-	654	1,133	1,174
Due to other funds.....	5,060	-	-	-	-	-	-
Deferred credits and other liabilities.....	-	125	-	114	-	692	692
Bonds, loans, capital leases and other payables.....	-	-	-	-	-	-	-
Total liabilities.....	<u>6,509</u>	<u>5,484</u>	<u>517</u>	<u>813</u>	<u>1,589</u>	<u>2,742</u>	<u>7,410</u>
Fund balances:							
Reserved for assets not available for appropriation.....	-	-	469	-	-	-	-
Reserved for debt service.....	-	-	-	-	-	-	-
Reserved for encumbrances.....	353	597	209	313	4,659	1,674	4,964
Reserved for appropriation carryforward.....	805	5,316	4,684	749	969	15,808	4,443
Reserved for subsequent years' budgets.....	-	-	-	-	-	-	-
Unreserved (deficit).....	(19)	555	841	701	(2,105)	9,141	16,184
Total fund balances.....	<u>1,139</u>	<u>6,468</u>	<u>6,203</u>	<u>1,763</u>	<u>3,523</u>	<u>26,623</u>	<u>25,591</u>
Total liabilities and fund balances.....	<u>\$ 7,648</u>	<u>\$ 11,952</u>	<u>\$ 6,720</u>	<u>\$ 2,576</u>	<u>\$ 5,112</u>	<u>\$ 29,365</u>	<u>\$33,001</u>

(Continued)

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

June 30, 2008

(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.....	\$10,965	\$ 23,437	\$ 10,242	\$130,614	\$ 243	\$11,406	\$ 507,165
Deposits and investments outside City							
Treasury.....	42	-	347	5,496	-	-	9,031
Receivables:							
Property taxes and penalties.....	-	-	-	-	-	-	3,696
Other local taxes.....	838	-	-	14,431	-	-	15,269
Federal and state grants and subventions.....	27,678	570	-	5,560	1,032	-	85,465
Charges for services.....	2,147	4,742	1	-	-	-	11,337
Interest and other.....	363	-	-	2,694	-	-	4,733
Due from other funds.....	-	8	214	-	-	-	611
Due from component unit.....	-	-	-	-	-	-	1,621
Loans receivable (net of allowance for uncollectibles).....	-	-	-	-	-	-	67,325
Deferred charges and other assets.....	1	3,278	-	55	-	-	3,780
Total assets.....	<u>\$42,034</u>	<u>\$ 32,035</u>	<u>\$ 10,804</u>	<u>\$158,850</u>	<u>\$1,275</u>	<u>\$11,406</u>	<u>\$ 710,033</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable.....	\$14,933	\$ 1,806	\$ 654	\$ 7,086	\$ 437	\$ 189	\$ 82,991
Accrued payroll.....	2,356	2,339	101	109	-	391	14,108
Deferred tax, grant and subvention revenues.....	26,494	44	-	-	1,009	-	45,763
Due to other funds.....	-	3,327	-	2,136	838	-	11,661
Deferred credits and other liabilities.....	-	4,995	-	2,531	-	19	75,092
Bonds, loans, capital leases and other payables.....	-	-	-	150,000	-	-	150,000
Total liabilities.....	<u>43,783</u>	<u>12,511</u>	<u>755</u>	<u>161,862</u>	<u>2,284</u>	<u>599</u>	<u>379,615</u>
Fund balances:							
Reserved for assets not available for appropriation.....	1	-	264	-	-	-	18,503
Reserved for debt service.....	-	-	-	388	-	-	388
Reserved for encumbrances.....	10,853	6,584	905	14,565	-	194	96,207
Reserved for appropriation carryforward.....	22,534	8,700	8,080	1,305	-	8,421	229,574
Reserved for subsequent years' budgets.....	-	-	-	-	-	-	13,504
Unreserved (deficit).....	(35,137)	4,240	800	(19,270)	(1,009)	2,192	(27,758)
Total fund balances.....	<u>(1,749)</u>	<u>19,524</u>	<u>10,049</u>	<u>(3,012)</u>	<u>(1,009)</u>	<u>10,807</u>	<u>330,418</u>
Total liabilities and fund balances.....	<u>\$42,034</u>	<u>\$ 32,035</u>	<u>\$ 10,804</u>	<u>\$158,850</u>	<u>\$1,275</u>	<u>\$11,406</u>	<u>\$ 710,033</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds - Special Revenue
Year ended June 30, 2008
(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.....	\$ -	\$ 39,458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	1,758	-	-	-	-	-
Other local taxes.....	-	-	-	-	43,716	-	-	-
Licenses, permits and franchises.....	3,565	-	-	-	-	-	178	-
Fines, forfeitures and penalties.....	-	-	-	2,028	-	37	4	-
Interest and investment income.....	1,073	2,283	7,142	280	1,108	109	292	13
Rents and concessions.....	-	-	-	-	17,381	-	1,482	-
Intergovernmental:								
Federal.....	-	10,268	35,407	55,590	-	-	1	47
State.....	-	13,664	87	17,888	-	-	1,694	5,355
Other.....	-	-	-	-	-	-	-	244
Charges for services.....	39,308	2,246	5,566	2,651	3,950	3,896	6,885	-
Other.....	-	-	53,361	484	1,294	-	599	360
Total revenues.....	43,946	67,919	103,321	78,921	67,449	4,042	11,135	6,019
Expenditures:								
Current:								
Public protection.....	-	-	-	-	-	272	-	-
Public works, transportation and commerce.....	43,595	10	5,297	-	-	47	241	-
Human welfare and neighborhood development.....	-	102,873	72,996	-	5,394	-	-	6,036
Community health.....	-	-	-	86,515	-	-	-	-
Culture and recreation.....	-	-	30	-	70,012	-	6,997	-
General administration and finance.....	-	-	1,264	-	-	-	-	-
General City responsibilities.....	-	-	-	-	-	-	-	-
Debt service:								
Principal retirement.....	-	-	-	-	-	-	11	-
Interest and fiscal charges.....	-	-	-	-	-	-	-	-
Bond issuance costs.....	-	-	8	-	-	-	-	-
Total expenditures.....	43,595	102,883	79,595	86,515	75,406	319	7,249	6,036
Excess (deficiency) of revenues over (under) expenditures.....	351	(34,964)	23,726	(7,594)	(7,957)	3,723	3,886	(17)
Other financing sources (uses):								
Transfers in.....	-	33,099	1,974	-	2,389	-	600	-
Transfers out.....	(1,089)	-	(2,589)	(18)	(1,108)	(4,177)	(1,034)	(410)
Issuance of bonds and loans								
Face value of bonds issued.....	-	-	7,695	-	-	-	-	-
Face value of loans issued.....	-	-	1,829	-	-	-	-	-
Other financing sources-capital leases.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	(1,089)	33,099	8,909	(18)	1,281	(4,177)	(434)	(410)
Net change in fund balances.....	(738)	(1,865)	32,635	(7,612)	(6,676)	(454)	3,452	(427)
Fund balances at beginning of year.....	17,213	45,531	102,162	15,346	18,050	2,771	5,006	104
Fund balances at end of year.....	\$ 16,475	\$ 43,666	\$ 134,797	\$ 7,734	\$ 11,374	\$ 2,317	\$ 8,458	\$ (323)

(Continued)

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds - Special Revenue (Continued)
Year ended June 30, 2008
(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.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,176	\$ 32,889
Business taxes.....	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-
Licenses, permits and franchises.....	-	1,827	-	-	283	-	-
Fines, forfeitures and penalties.....	-	145	-	-	3	-	-
Interest and investment income.....	204	76	286	80	72	815	1,110
Rents and concessions.....	-	737	-	3,286	-	-	37
Intergovernmental:							
Federal.....	-	5,494	-	-	11,775	-	7
State.....	17,644	-	-	-	61	165	621
Other.....	-	-	-	-	-	-	-
Charges for services.....	462	1,446	94	7,794	202	-	756
Other.....	633	-	4,304	-	317	-	6
Total revenues.....	18,943	9,725	4,684	11,160	12,713	34,156	35,426
Expenditures:							
Current:							
Public protection.....	-	289	101	-	-	-	-
Public works, transportation and commerce.....	41,190	1,400	265	-	-	881	3,879
Human welfare and neighborhood development.....	-	-	588	-	15,544	-	-
Community health.....	-	-	430	-	-	-	-
Culture and recreation.....	-	680	618	10,821	-	32,137	71,287
General administration and finance.....	-	7,102	153	-	-	-	-
General City responsibilities.....	-	331	-	-	-	-	-
Debt service:							
Principal retirement.....	-	-	-	-	-	-	-
Interest and fiscal charges.....	-	-	-	-	-	-	-
Bond issuance costs.....	-	-	-	-	-	-	-
Total expenditures.....	41,190	9,802	2,155	10,821	15,544	33,018	75,166
Excess (deficiency) of revenues over (under) expenditures.....	(22,247)	(77)	2,529	339	(2,831)	1,138	(39,740)
Other financing sources (uses):							
Transfers in.....	11,423	1,240	200	1,294	3,295	1,417	40,861
Transfers out.....	(48)	-	(2,376)	(1,417)	(16)	(76)	(281)
Issuance of bonds and loans							
Face value of bonds issued.....	-	-	-	-	-	-	-
Face value of loans issued.....	-	-	-	-	-	-	-
Other financing sources-capital leases.....	4,261	-	-	-	-	-	-
Total other financing sources (uses).....	15,636	1,240	(2,176)	(123)	3,279	1,341	40,580
Net change in fund balances.....	(6,611)	1,163	353	216	448	2,479	840
Fund balances at beginning of year.....	7,750	5,305	5,850	1,547	3,075	24,144	24,751
Fund balances at end of year.....	\$ 1,139	\$ 6,468	\$ 6,203	\$ 1,763	\$ 3,523	\$ 26,623	\$ 25,591

(Continued)

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

Year ended June 30, 2008

(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.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,523
Business taxes.....	-	-	-	-	-	-	1,758
Other local taxes.....	-	-	-	79,556	-	9,832	133,104
Licenses, permits and franchises.....	1,878	-	-	-	-	-	7,731
Fines, forfeitures and penalties.....	2,039	563	-	-	-	-	4,819
Interest and investment income.....	937	1,143	183	6,212	-	475	23,893
Rents and concessions.....	-	82	23,580	-	-	1,957	48,542
Intergovernmental:							
Federal.....	23,860	1,031	-	-	3,180	-	146,660
State.....	11,179	79	-	8,906	1,911	-	79,254
Other.....	3	1,784	-	-	-	-	2,031
Charges for services.....	57,777	19,780	76	-	-	327	153,216
Other.....	217	334	-	687	-	1	62,597
Total revenues.....	97,890	24,796	23,839	95,361	5,091	12,592	769,128
Expenditures:							
Current:							
Public protection.....	51,655	-	-	-	-	-	52,317
Public works, transportation and commerce.....	84,886	14,590	9	56,259	-	435	252,984
Human welfare and neighborhood development.....	77	6,019	-	-	6,123	-	215,650
Community health.....	1,166	-	-	-	-	-	88,111
Culture and recreation.....	-	32	-	-	-	11,533	204,147
General administration and finance.....	156	164	8,312	-	-	-	17,151
General City responsibilities.....	-	-	-	-	-	-	331
Debt service:							
Principal retirement.....	-	-	-	-	-	-	11
Interest and fiscal charges.....	-	-	-	4,072	-	-	4,072
Bond issuance costs.....	-	-	-	-	-	-	8
Total expenditures.....	137,940	20,805	8,321	60,331	6,123	11,968	834,782
Excess (deficiency) of revenues over (under) expenditures.....	(40,050)	3,991	15,518	35,030	(1,032)	624	(65,654)
Other financing sources (uses):							
Transfers in.....	22,491	1,065	-	-	23	-	121,371
Transfers out.....	(3,529)	(1,249)	(8,997)	(44,633)	-	(475)	(73,522)
Issuance of bonds and loans							
Face value of bonds issued.....	-	-	-	-	-	-	7,695
Face value of loans issued.....	-	-	-	-	-	-	1,829
Other financing sources-capital leases.....	-	-	-	-	-	-	4,261
Total other financing sources (uses).....	18,962	(184)	(8,997)	(44,633)	23	(475)	61,634
Net change in fund balances.....	(21,088)	3,807	6,521	(9,603)	(1,009)	149	(4,020)
Fund balances at beginning of year.....	19,339	15,717	3,528	6,591	-	10,658	334,438
Fund balances at end of year.....	\$ (1,749)	\$ 19,524	\$ 10,049	\$ (3,012)	\$ (1,009)	\$ 10,807	\$ 330,418

CITY AND COUNTY OF SAN FRANCISCO

SPECIAL REVENUE FUNDS

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

Year ended June 30, 2008

(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.....	\$ -	\$ -	\$ -	\$ -	\$ 39,951	\$ 39,951	\$ 39,458	\$ (493)
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	4,000	4,000	3,565	(435)	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	800	800	800	-	748	893	2,532	1,639
Rents and concessions.....	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal.....	-	-	-	-	9,723	10,345	10,268	(77)
State.....	-	-	-	-	14,680	14,319	14,289	(30)
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	35,563	35,563	39,308	3,745	1,137	2,254	2,246	(8)
Other revenues.....	-	-	-	-	-	-	-	-
Total revenues.....	<u>40,363</u>	<u>40,363</u>	<u>43,673</u>	<u>3,310</u>	<u>66,239</u>	<u>67,762</u>	<u>68,793</u>	<u>1,031</u>
Expenditures:								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	46,662	47,679	43,595	4,084	-	10	10	-
Human welfare and neighborhood development.....	-	-	-	-	102,701	103,027	102,853	174
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	-	-	-	-	-	-	-
General administration and finance.....	-	-	-	-	-	-	-	-
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>46,662</u>	<u>47,679</u>	<u>43,595</u>	<u>4,084</u>	<u>102,701</u>	<u>103,037</u>	<u>102,863</u>	<u>174</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(6,299)</u>	<u>(7,316)</u>	<u>78</u>	<u>7,394</u>	<u>(36,462)</u>	<u>(35,275)</u>	<u>(34,070)</u>	<u>1,205</u>
Other financing sources (uses):								
Transfers in.....	-	-	-	-	33,077	33,077	33,077	-
Transfers out.....	(750)	(750)	(750)	-	-	-	-	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Bond issuance costs.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources (uses).....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>(750)</u>	<u>(750)</u>	<u>(750)</u>	<u>-</u>	<u>33,077</u>	<u>33,077</u>	<u>33,077</u>	<u>-</u>
Net change in fund balances.....	<u>(7,049)</u>	<u>(8,066)</u>	<u>(672)</u>	<u>7,394</u>	<u>(3,385)</u>	<u>(2,198)</u>	<u>(993)</u>	<u>1,205</u>
Budgetary fund balance (deficit), July 1.....	<u>7,049</u>	<u>17,227</u>	<u>17,227</u>	<u>-</u>	<u>3,385</u>	<u>45,560</u>	<u>45,560</u>	<u>-</u>
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 9,161</u>	<u>\$ 16,555</u>	<u>\$ 7,394</u>	<u>\$ -</u>	<u>\$ 43,362</u>	<u>\$ 44,567</u>	<u>\$ 1,205</u>

(Continued)

CITY AND COUNTY OF SAN FRANCISCO
SPECIAL REVENUE FUNDS
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances -
Budget and Actual - Budget Basis (Continued)
Year ended June 30, 2008
(In Thousands)

	Community/Neighborhood Development Fund				Community Health Services Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	835	835	1,758	923	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	2,281	2,282	2,028	(254)
Interest and investment income.....	110	6,306	6,867	561	50	53	299	246
Rents and concessions.....	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal.....	-	35,408	35,408	-	60,342	55,591	55,591	-
State.....	-	88	88	-	20,892	28,141	28,141	-
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	4,948	5,675	5,566	(109)	193	2,669	2,651	(18)
Other revenues.....	-	53,815	53,362	(453)	265	484	484	-
Total revenues.....	<u>5,893</u>	<u>102,127</u>	<u>103,049</u>	<u>922</u>	<u>84,023</u>	<u>89,220</u>	<u>89,194</u>	<u>(26)</u>
Expenditures:								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	-	5,297	5,297	-	-	-	-	-
Human welfare and neighborhood development.....	6,357	73,364	72,995	369	-	-	-	-
Community health.....	-	-	-	-	84,023	86,515	86,515	-
Culture and recreation.....	-	30	30	-	-	-	-	-
General administration and finance.....	1,759	1,264	1,264	-	-	-	-	-
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>8,116</u>	<u>79,955</u>	<u>79,586</u>	<u>369</u>	<u>84,023</u>	<u>86,515</u>	<u>86,515</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(2,223)</u>	<u>22,172</u>	<u>23,463</u>	<u>1,291</u>	<u>-</u>	<u>2,705</u>	<u>2,679</u>	<u>(26)</u>
Other financing sources (uses):								
Transfers in.....	-	1,974	1,974	-	-	-	-	-
Transfers out.....	-	(1,957)	(1,957)	-	-	-	-	-
Issuance of bonds.....	-	7,695	7,695	-	-	-	-	-
Issuance of loans.....	-	1,829	1,829	-	-	-	-	-
Bond issuance costs.....	-	(8)	(8)	-	-	-	-	-
Budget reserves and designations.....	(110)	-	-	-	-	-	-	-
Loan repayments and other financing sources (uses).....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>(110)</u>	<u>9,533</u>	<u>9,533</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.....	<u>(2,333)</u>	<u>31,705</u>	<u>32,996</u>	<u>1,291</u>	<u>-</u>	<u>2,705</u>	<u>2,679</u>	<u>(26)</u>
Budgetary fund balance (deficit), July 1.....	<u>2,333</u>	<u>92,128</u>	<u>92,128</u>	<u>-</u>	<u>-</u>	<u>15,351</u>	<u>15,351</u>	<u>-</u>
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 123,833</u>	<u>\$ 125,124</u>	<u>\$ 1,291</u>	<u>\$ -</u>	<u>\$ 18,056</u>	<u>\$ 18,030</u>	<u>\$ (26)</u>

(Continued)

CITY AND COUNTY OF SAN FRANCISCO
SPECIAL REVENUE FUNDS
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances -
Budget and Actual - Budget Basis (Continued)
Year ended June 30, 2008
(In Thousands)

	Convention Facilities Fund				Court's Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	46,216	43,716	43,716	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	25	25	37	12
Interest and investment income.....	-	-	-	-	63	63	116	53
Rents and concessions.....	23,312	23,312	17,380	(5,932)	-	-	-	-
Intergovernmental:								
Federal.....	-	-	-	-	-	-	-	-
State.....	-	-	-	-	-	-	-	-
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	536	536	3,950	3,414	3,743	3,743	3,902	159
Other revenues.....	-	1,294	1,294	-	-	-	-	-
Total revenues.....	70,064	68,858	66,340	(2,518)	3,831	3,831	4,055	224
Expenditures:								
Public protection.....	-	-	-	-	4,796	279	272	7
Public works, transportation and commerce.....	-	-	-	-	-	47	47	-
Human welfare and neighborhood development.....	5,900	5,394	5,394	-	-	-	-	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	72,213	72,049	70,012	2,037	-	-	-	-
General administration and finance.....	-	-	-	-	-	-	-	-
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	78,113	77,443	75,406	2,037	4,796	326	319	7
Excess (deficiency) of revenues over (under) expenditures.....	(8,049)	(8,585)	(9,066)	(481)	(965)	3,505	3,736	231
Other financing sources (uses):								
Transfers in.....	2,389	2,389	2,389	-	-	-	-	-
Transfers out.....	-	-	-	-	-	(4,177)	(4,177)	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Bond issuance costs.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources (uses).....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	2,389	2,389	2,389	-	-	(4,177)	(4,177)	-
Net change in fund balances.....	(5,660)	(6,196)	(6,677)	(481)	(965)	(672)	(441)	231
Budgetary fund balance (deficit), July 1.....	5,660	22,309	22,309	-	965	2,773	2,773	-
Budgetary fund balance (deficit), June 30.....	\$ -	\$ 16,113	\$ 15,632	\$ (481)	\$ -	\$ 2,101	\$ 2,332	\$ 231

(Continued)

CITY AND COUNTY OF SAN FRANCISCO

SPECIAL REVENUE FUNDS

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

Year ended June 30, 2008

(In Thousands)

	Culture and Recreation Fund				Environmental Protection Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	161	161	178	17	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	4	4	-	-	-	-
Interest and investment income.....	46	46	176	130	-	-	-	-
Rents and concessions.....	1,505	1,505	1,482	(23)	-	-	-	-
Intergovernmental:								
Federal.....	-	1	1	-	13	47	47	-
State.....	-	1,694	1,694	-	6,193	5,521	5,521	-
Other.....	-	-	-	-	-	243	243	-
Charges for services.....	7,912	8,078	6,885	(1,193)	-	-	-	-
Other revenues.....	599	599	599	-	-	360	360	-
Total revenues.....	<u>10,223</u>	<u>12,084</u>	<u>11,019</u>	<u>(1,065)</u>	<u>6,206</u>	<u>6,171</u>	<u>6,171</u>	<u>-</u>
Expenditures:								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	671	241	241	-	-	-	-	-
Human welfare and neighborhood development.....	-	-	-	-	5,724	6,037	6,037	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	9,812	7,192	6,997	195	-	-	-	-
General administration and finance.....	-	-	-	-	-	-	-	-
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>10,483</u>	<u>7,433</u>	<u>7,238</u>	<u>195</u>	<u>5,724</u>	<u>6,037</u>	<u>6,037</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(260)</u>	<u>4,651</u>	<u>3,781</u>	<u>(870)</u>	<u>482</u>	<u>134</u>	<u>134</u>	<u>-</u>
Other financing sources (uses):								
Transfers in.....	600	600	600	-	-	-	-	-
Transfers out.....	-	(898)	(898)	-	(482)	(396)	(396)	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Bond issuance costs.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	(570)	(570)	-	570	-	-	-	-
Loan repayments and other financing sources (uses).....	<u>(12)</u>	<u>(12)</u>	<u>(12)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses).....	<u>18</u>	<u>(880)</u>	<u>(310)</u>	<u>570</u>	<u>(482)</u>	<u>(396)</u>	<u>(396)</u>	<u>-</u>
Net change in fund balances.....	<u>(242)</u>	<u>3,771</u>	<u>3,471</u>	<u>(300)</u>	<u>-</u>	<u>(262)</u>	<u>(262)</u>	<u>-</u>
Budgetary fund balance (deficit), July 1.....	<u>242</u>	<u>9,890</u>	<u>9,890</u>	<u>-</u>	<u>-</u>	<u>103</u>	<u>103</u>	<u>-</u>
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 13,661</u>	<u>\$ 13,361</u>	<u>\$ (300)</u>	<u>\$ -</u>	<u>\$ (159)</u>	<u>\$ (159)</u>	<u>\$ -</u>

(Continued)

CITY AND COUNTY OF SAN FRANCISCO
SPECIAL REVENUE FUNDS
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances -
Budget and Actual - Budget Basis (Continued)
Year ended June 30, 2008
(In Thousands)

	Gasoline Tax Fund				General Services Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	2,385	2,385	1,827	(558)
Fines, forfeitures, and penalties.....	-	-	-	-	-	166	145	(21)
Interest and investment income.....	255	255	201	(54)	30	30	85	55
Rents and concessions.....	-	-	-	-	-	737	737	-
Intergovernmental:								
Federal.....	-	-	-	-	-	5,494	5,494	-
State.....	17,489	17,489	17,644	155	-	-	-	-
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	800	800	462	(338)	1,213	1,338	1,446	108
Other revenues.....	1,322	1,323	633	(690)	-	-	-	-
Total revenues.....	<u>19,866</u>	<u>19,867</u>	<u>18,940</u>	<u>(927)</u>	<u>3,628</u>	<u>10,150</u>	<u>9,734</u>	<u>(416)</u>
Expenditures:								
Public protection.....	-	-	-	-	280	289	289	-
Public works, transportation and commerce.....	30,525	37,796	36,929	867	2,415	1,400	1,400	-
Human welfare and neighborhood development.....	-	-	-	-	-	-	-	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	-	-	-	-	680	680	-
General administration and finance.....	-	-	-	-	2,526	7,348	7,102	246
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>30,525</u>	<u>37,796</u>	<u>36,929</u>	<u>867</u>	<u>5,221</u>	<u>9,717</u>	<u>9,471</u>	<u>246</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(10,659)</u>	<u>(17,929)</u>	<u>(17,989)</u>	<u>(60)</u>	<u>(1,593)</u>	<u>433</u>	<u>263</u>	<u>(170)</u>
Other financing sources (uses):								
Transfers in.....	10,659	11,423	11,423	-	1,593	909	909	-
Transfers out.....	-	(48)	(48)	-	-	-	-	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Bond issuance costs.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources (uses).....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>10,659</u>	<u>11,375</u>	<u>11,375</u>	<u>-</u>	<u>1,593</u>	<u>909</u>	<u>909</u>	<u>-</u>
Net change in fund balances.....	-	(6,554)	(6,614)	(60)	-	1,342	1,172	(170)
Budgetary fund balance (deficit), July 1.....	-	7,754	7,754	-	-	5,313	5,313	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 1,200</u>	<u>\$ 1,140</u>	<u>\$ (60)</u>	<u>\$ -</u>	<u>\$ 6,655</u>	<u>\$ 6,485</u>	<u>\$ (170)</u>

(Continued)

CITY AND COUNTY OF SAN FRANCISCO
SPECIAL REVENUE FUNDS
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances -
Budget and Actual - Budget Basis (Continued)
Year ended June 30, 2008
(In Thousands)

	Gift Fund				Golf Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	-	16	62	46	10	10	88	78
Rents and concessions.....	-	-	-	-	3,146	3,146	3,286	140
Intergovernmental:								
Federal.....	-	-	-	-	-	-	-	-
State.....	-	-	-	-	-	-	-	-
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	-	94	94	-	8,244	8,244	7,795	(449)
Other revenues.....	545	4,292	4,304	12	-	-	-	-
Total revenues.....	<u>545</u>	<u>4,402</u>	<u>4,460</u>	<u>58</u>	<u>11,400</u>	<u>11,400</u>	<u>11,169</u>	<u>(231)</u>
Expenditures:								
Public protection.....	-	101	101	-	-	-	-	-
Public works, transportation and commerce.....	-	265	265	-	-	-	-	-
Human welfare and neighborhood development.....	300	588	588	-	-	-	-	-
Community health.....	-	430	430	-	-	-	-	-
Culture and recreation.....	365	618	618	-	11,277	11,132	10,821	311
General administration and finance.....	80	153	153	-	-	-	-	-
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>745</u>	<u>2,155</u>	<u>2,155</u>	<u>-</u>	<u>11,277</u>	<u>11,132</u>	<u>10,821</u>	<u>311</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(200)</u>	<u>2,247</u>	<u>2,305</u>	<u>58</u>	<u>123</u>	<u>268</u>	<u>348</u>	<u>80</u>
Other financing sources (uses):								
Transfers in.....	200	200	200	-	1,294	1,294	1,294	-
Transfers out.....	-	(2,147)	(2,147)	-	(1,417)	(1,417)	(1,417)	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Bond issuance costs.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources (uses).....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>200</u>	<u>(1,947)</u>	<u>(1,947)</u>	<u>-</u>	<u>(123)</u>	<u>(123)</u>	<u>(123)</u>	<u>-</u>
Net change in fund balances.....	-	300	358	58	-	145	225	80
Budgetary fund balance (deficit), July 1.....	-	5,840	5,840	-	-	1,548	1,548	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 6,140</u>	<u>\$ 6,198</u>	<u>\$ 58</u>	<u>\$ -</u>	<u>\$ 1,693</u>	<u>\$ 1,773</u>	<u>\$ 80</u>

(Continued)

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

Year ended June 30, 2008

(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.....	\$ -	\$ -	\$ -	\$ -	\$ 33,395	\$ 33,395	\$ 33,175	\$ (220)
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	210	210	283	73	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	-	-	85	85	400	400	917	517
Rents and concessions.....	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal.....	22,775	12,019	12,019	-	-	-	-	-
State.....	11	61	61	-	152	152	165	13
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	180	180	202	22	-	-	-	-
Other revenues.....	422	317	317	-	-	-	-	-
Total revenues.....	<u>23,598</u>	<u>12,787</u>	<u>12,967</u>	<u>180</u>	<u>33,947</u>	<u>33,947</u>	<u>34,257</u>	<u>310</u>
Expenditures:								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	-	-	-	-	-	881	881	-
Human welfare and neighborhood development.....	26,723	15,373	15,373	-	-	-	-	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	-	-	-	34,054	33,425	32,137	1,288
General administration and finance.....	-	-	-	-	-	-	-	-
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>26,723</u>	<u>15,373</u>	<u>15,373</u>	<u>-</u>	<u>34,054</u>	<u>34,306</u>	<u>33,018</u>	<u>1,288</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(3,125)</u>	<u>(2,586)</u>	<u>(2,406)</u>	<u>180</u>	<u>(107)</u>	<u>(359)</u>	<u>1,239</u>	<u>1,598</u>
Other financing sources (uses):								
Transfers in.....	3,125	3,125	3,125	-	1,417	1,417	1,417	-
Transfers out.....	-	(16)	(16)	-	-	(76)	(76)	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Bond issuance costs.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources (uses).....	-	-	-	-	(4,000)	-	-	-
Total other financing sources (uses).....	<u>3,125</u>	<u>3,109</u>	<u>3,109</u>	<u>-</u>	<u>(2,583)</u>	<u>1,341</u>	<u>1,341</u>	<u>-</u>
Net change in fund balances.....	-	523	703	180	(2,690)	982	2,580	1,598
Budgetary fund balance (deficit), July 1.....	-	3,076	3,076	-	2,690	24,154	24,154	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 3,599</u>	<u>\$ 3,779</u>	<u>\$ 180</u>	<u>\$ -</u>	<u>\$ 25,136</u>	<u>\$ 26,734</u>	<u>\$ 1,598</u>

(Continued)

CITY AND COUNTY OF SAN FRANCISCO
SPECIAL REVENUE FUNDS
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances -
Budget and Actual - Budget Basis (Continued)
Year ended June 30, 2008
(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.....	\$ 33,395	\$ 33,395	\$ 32,889	\$ (506)	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	2,035	2,035	1,878	(157)
Fines, forfeitures, and penalties.....	-	-	-	-	1,632	1,595	2,038	443
Interest and investment income.....	234	259	926	667	63	106	994	888
Rents and concessions.....	28	28	37	9	-	-	-	-
Intergovernmental:								
Federal.....	-	7	7	-	3,171	46,393	46,393	-
State.....	760	757	621	(136)	6,227	11,179	11,179	-
Other.....	-	-	-	-	-	3	3	-
Charges for services.....	763	808	756	(52)	46,579	58,848	57,777	(1,071)
Other revenues.....	-	6	6	-	-	217	217	-
Total revenues.....	<u>35,180</u>	<u>35,260</u>	<u>35,242</u>	<u>(18)</u>	<u>59,707</u>	<u>120,376</u>	<u>120,479</u>	<u>103</u>
Expenditures:								
Public protection.....	-	-	-	-	27,742	51,419	51,419	-
Public works, transportation and commerce.....	-	3,879	3,879	-	48,978	86,912	84,885	2,027
Human welfare and neighborhood development.....	-	-	-	-	-	77	77	-
Community health.....	-	-	-	-	-	1,166	1,166	-
Culture and recreation.....	75,767	72,177	71,287	890	-	-	-	-
General administration and finance.....	-	-	-	-	-	156	156	-
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>75,767</u>	<u>76,056</u>	<u>75,166</u>	<u>890</u>	<u>76,720</u>	<u>139,730</u>	<u>137,703</u>	<u>2,027</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(40,587)</u>	<u>(40,796)</u>	<u>(39,924)</u>	<u>872</u>	<u>(17,013)</u>	<u>(19,354)</u>	<u>(17,224)</u>	<u>2,130</u>
Other financing sources (uses):								
Transfers in.....	42,150	40,861	40,861	-	21,548	22,261	22,261	-
Transfers out.....	-	-	-	-	(2,505)	(3,529)	(3,529)	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Bond issuance costs.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	(1,563)	(1,563)	-	1,563	-	-	-	-
Loan repayments and other financing sources (uses).....	-	-	-	-	(9,225)	-	-	-
Total other financing sources (uses).....	<u>40,587</u>	<u>39,298</u>	<u>40,861</u>	<u>1,563</u>	<u>9,818</u>	<u>18,732</u>	<u>18,732</u>	<u>-</u>
Net change in fund balances.....	-	(1,498)	937	2,435	(7,195)	(622)	1,508	2,130
Budgetary fund balance (deficit), July 1.....	-	24,760	24,760	-	7,195	19,910	19,910	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 23,262</u>	<u>\$ 25,697</u>	<u>\$ 2,435</u>	<u>\$ -</u>	<u>\$ 19,288</u>	<u>\$ 21,418</u>	<u>\$ 2,130</u>

(Continued)

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

Year ended June 30, 2008

(In Thousands)

	Public Works, Transportation and Commerce Fund				Real Property Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	550	563	13	-	-	-	-
Interest and investment income.....	-	-	-	-	-	-	10	10
Rents and concessions.....	-	-	82	82	4,389	21,355	23,581	2,226
Intergovernmental:								
Federal.....	-	1,075	1,075	-	-	-	-	-
State.....	-	79	79	-	-	-	-	-
Other.....	780	1,784	1,784	-	-	-	-	-
Charges for services.....	9,223	23,615	20,723	(2,892)	-	-	76	76
Other revenues.....	-	469	334	(135)	-	-	-	-
Total revenues.....	<u>10,003</u>	<u>27,572</u>	<u>24,640</u>	<u>(2,932)</u>	<u>4,389</u>	<u>21,355</u>	<u>23,667</u>	<u>2,312</u>
Expenditures:								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	2,683	15,681	14,444	1,237	-	9	9	-
Human welfare and neighborhood development.....	6,540	6,463	6,019	444	-	-	-	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	32	32	-	-	-	-	-
General administration and finance.....	780	164	164	-	4,389	8,312	8,312	-
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>10,003</u>	<u>22,340</u>	<u>20,659</u>	<u>1,681</u>	<u>4,389</u>	<u>8,321</u>	<u>8,321</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>-</u>	<u>5,232</u>	<u>3,981</u>	<u>(1,251)</u>	<u>-</u>	<u>13,034</u>	<u>15,346</u>	<u>2,312</u>
Other financing sources (uses):								
Transfers in.....	-	918	918	-	-	-	-	-
Transfers out.....	-	(106)	(106)	-	-	(8,824)	(8,824)	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Bond issuance costs.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources (uses).....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>812</u>	<u>812</u>	<u>-</u>	<u>-</u>	<u>(8,824)</u>	<u>(8,824)</u>	<u>-</u>
Net change in fund balances.....	<u>-</u>	<u>6,044</u>	<u>4,793</u>	<u>(1,251)</u>	<u>-</u>	<u>4,210</u>	<u>6,522</u>	<u>2,312</u>
Budgetary fund balance (deficit), July 1.....	<u>-</u>	<u>15,764</u>	<u>15,764</u>	<u>-</u>	<u>-</u>	<u>3,531</u>	<u>3,531</u>	<u>-</u>
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 21,808</u>	<u>\$ 20,557</u>	<u>\$ (1,251)</u>	<u>\$ -</u>	<u>\$ 7,741</u>	<u>\$ 10,053</u>	<u>\$ 2,312</u>

(Continued)

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

Year ended June 30, 2008

(In Thousands)

	San Francisco County Transportation Authority Fund				Senior Citizens' Program Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Other local taxes.....	79,715	79,715	79,556	(159)	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	4,014	4,014	6,212	2,198	-	-	-	-
Rents and concessions.....	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal.....	-	-	-	-	4,105	4,189	4,189	-
State.....	20,926	24,253	8,905	(15,348)	1,895	1,911	1,911	-
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	-	-	-	-	-	-	-	-
Other revenues.....	2,000	2,000	15,432	13,432	-	-	-	-
Total revenues.....	<u>106,655</u>	<u>109,982</u>	<u>110,105</u>	<u>123</u>	<u>6,000</u>	<u>6,100</u>	<u>6,100</u>	<u>-</u>
Expenditures:								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	162,752	166,078	104,964	61,114	-	-	-	-
Human welfare and neighborhood development.....	-	-	-	-	6,000	6,102	6,100	2
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	-	-	-	-	-	-	-
General administration and finance.....	-	-	-	-	-	-	-	-
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>162,752</u>	<u>166,078</u>	<u>104,964</u>	<u>61,114</u>	<u>6,000</u>	<u>6,102</u>	<u>6,100</u>	<u>2</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(56,097)</u>	<u>(56,096)</u>	<u>5,141</u>	<u>61,237</u>	<u>-</u>	<u>(2)</u>	<u>-</u>	<u>2</u>
Other financing sources (uses):								
Transfers in.....	-	-	-	-	-	-	-	-
Transfers out.....	-	-	-	-	-	-	-	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	22,570	22,570	12,059	(10,511)	-	-	-	-
Bond issuance costs.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Loan repayments and other financing sources (uses).....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>22,570</u>	<u>22,570</u>	<u>12,059</u>	<u>(10,511)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.....	<u>(33,527)</u>	<u>(33,526)</u>	<u>17,200</u>	<u>50,726</u>	<u>-</u>	<u>(2)</u>	<u>-</u>	<u>2</u>
Budgetary fund balance (deficit), July 1.....	<u>33,527</u>	<u>141,391</u>	<u>141,391</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>	<u>-</u>
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 107,865</u>	<u>\$ 158,591</u>	<u>\$ 50,726</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 2</u>

(Continued)

CITY AND COUNTY OF SAN FRANCISCO
SPECIAL REVENUE FUNDS
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances -
Budget and Actual - Budget Basis (Continued)
Year ended June 30, 2008
(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.....	\$ -	\$ -	\$ -	\$ -	\$ 106,741	\$ 106,741	\$ 105,522	\$ (1,219)
Business taxes.....	-	-	-	-	835	835	1,758	923
Other local taxes.....	9,832	9,832	9,832	-	135,763	133,263	133,104	(159)
Licenses, permits, and franchises.....	-	-	-	-	8,791	8,791	7,731	(1,060)
Fines, forfeitures, and penalties.....	-	-	-	-	3,938	4,618	4,815	197
Interest and investment income.....	-	-	-	-	6,823	13,251	20,370	7,119
Rents and concessions.....	1,495	1,793	1,957	164	33,875	51,876	48,542	(3,334)
Intergovernmental:								
Federal.....	-	-	-	-	100,129	170,569	170,492	(77)
State.....	-	-	-	-	89,225	105,644	90,298	(15,346)
Other.....	-	-	-	-	780	2,030	2,030	-
Charges for services.....	227	276	327	51	121,261	152,721	154,166	1,445
Other revenues.....	-	-	-	-	5,153	65,176	77,342	12,166
Total revenues.....	<u>11,554</u>	<u>11,901</u>	<u>12,116</u>	<u>215</u>	<u>613,314</u>	<u>815,515</u>	<u>816,170</u>	<u>655</u>
Expenditures:								
Public protection.....	-	-	-	-	32,818	52,088	52,081	7
Public works, transportation and commerce.....	-	435	435	-	294,686	366,610	297,281	69,329
Human welfare and neighborhood development.....	-	-	-	-	160,245	216,425	215,436	989
Community health.....	-	-	-	-	84,023	88,111	88,111	-
Culture and recreation.....	11,554	12,193	11,533	660	215,042	209,528	204,147	5,381
General administration and finance.....	-	-	-	-	9,534	17,397	17,151	246
General City responsibilities.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>11,554</u>	<u>12,628</u>	<u>11,968</u>	<u>660</u>	<u>796,348</u>	<u>950,159</u>	<u>874,207</u>	<u>75,952</u>
Excess (deficiency) of revenues over (under) expenditures.....	-	(727)	148	875	(183,034)	(134,644)	(58,037)	76,607
Other financing sources (uses):								
Transfers in.....	-	-	-	-	118,052	120,448	120,448	-
Transfers out.....	-	-	-	-	(5,154)	(24,341)	(24,341)	-
Issuance of bonds.....	-	-	-	-	-	7,695	7,695	-
Issuance of loans.....	-	-	-	-	22,570	24,399	13,888	(10,511)
Bond issuance costs.....	-	-	-	-	-	(8)	(8)	-
Budget reserves and designations.....	-	-	-	-	(2,243)	(2,133)	-	2,133
Loan repayments and other financing sources (uses).....	-	-	-	-	(13,237)	(12)	(12)	-
Total other financing sources (uses).....	-	-	-	-	<u>119,988</u>	<u>126,048</u>	<u>117,670</u>	<u>(8,378)</u>
Net change in fund balances.....	-	(727)	148	875	(63,046)	(8,596)	59,633	68,229
Budgetary fund balance (deficit), July 1.....	-	10,623	10,623	-	63,046	469,007	469,007	-
Budgetary fund balance (deficit), June 30.....	<u>\$ -</u>	<u>\$ 9,896</u>	<u>\$ 10,771</u>	<u>\$ 875</u>	<u>\$ -</u>	<u>\$ 460,411</u>	<u>\$ 528,640</u>	<u>\$ 68,229</u>

CITY AND COUNTY OF SAN FRANCISCO

SPECIAL REVENUE FUNDS

Schedule of Expenditures by Department

Budget and Actual - Budget Basis

Year ended June 30, 2008

(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.....	\$ 46,662	\$ 47,496	\$ 43,412	\$ 4,084
Public Works.....	-	183	183	-
Total Building Inspection Fund.....	<u>46,662</u>	<u>47,679</u>	<u>43,595</u>	<u>4,084</u>
CHILDREN AND FAMILIES FUND				
Public Works, Transportation and Commerce				
Municipal Transportation Agency.....	-	10	10	-
Human Welfare and Neighborhood Development				
Child Support Services.....	14,731	14,730	14,680	50
Children and Families Commission.....	20,966	18,221	18,221	-
Mayor's Office.....	67,004	70,076	69,952	124
	<u>102,701</u>	<u>103,027</u>	<u>102,853</u>	<u>174</u>
Total Children and Families Fund.....	<u>102,701</u>	<u>103,037</u>	<u>102,863</u>	<u>174</u>
COMMUNITY/NEIGHBORHOOD DEVELOPMENT FUND				
Public Works, Transportation and Commerce				
Business and Economic Development.....	-	5,144	5,144	-
Municipal Transportation Agency.....	-	3	3	-
Public Works.....	-	150	150	-
	<u>-</u>	<u>5,297</u>	<u>5,297</u>	<u>-</u>
Human Welfare and Neighborhood Development				
Mayor's Office.....	1,172	68,200	68,200	-
Rent Arbitration Board.....	5,184	5,164	4,795	369
	<u>6,356</u>	<u>73,364</u>	<u>72,995</u>	<u>369</u>
Culture and Recreation				
Recreation and Park Commission.....	-	30	30	-
General Administration and Finance				
Administrative Services.....	1,322	727	727	-
City Planning.....	438	537	537	-
	<u>1,760</u>	<u>1,264</u>	<u>1,264</u>	<u>-</u>
Total Community/Neighborhood Development Fund.....	<u>8,116</u>	<u>79,955</u>	<u>79,586</u>	<u>369</u>
COMMUNITY HEALTH SERVICES FUND				
Community Health				
Community Health Network.....	84,023	86,515	86,515	-
Total Community Health Services Fund.....	<u>84,023</u>	<u>86,515</u>	<u>86,515</u>	<u>-</u>
CONVENTION FACILITIES FUND				
Human Welfare and Neighborhood Development				
Mayor's Office.....	5,900	5,394	5,394	-
Culture and Recreation				
Administrative Services - Convention Facilities.....	72,213	72,047	70,010	2,037
Arts Commission.....	-	2	2	-
	<u>72,213</u>	<u>72,049</u>	<u>70,012</u>	<u>2,037</u>
Total Convention Facilities Fund.....	<u>78,113</u>	<u>77,443</u>	<u>75,406</u>	<u>2,037</u>

(Continued)

CITY AND COUNTY OF SAN FRANCISCO
SPECIAL REVENUE FUNDS
Schedule of Expenditures by Department
Budget and Actual - Budget Basis (Continued)
Year ended June 30, 2008
(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.....	4,796	279	272	7
Public Works, Transportation and Commerce				
Public Works.....	-	47	47	-
Total Court's Fund.....	<u>4,796</u>	<u>326</u>	<u>319</u>	<u>7</u>
CULTURE AND RECREATION FUND				
Public Works, Transportation and Commerce				
Mayor's Office.....	671	191	191	-
Public Works.....	-	50	50	-
	<u>671</u>	<u>241</u>	<u>241</u>	<u>-</u>
Culture and Recreation				
Arts Commission.....	1,040	1,383	1,383	-
Asian Art Museum.....	873	571	571	-
Fine Arts Museums.....	4,775	3,502	3,502	-
Recreation and Park Commission.....	3,124	1,736	1,541	195
	<u>9,812</u>	<u>7,192</u>	<u>6,997</u>	<u>195</u>
Total Culture and Recreation Fund.....	<u>10,483</u>	<u>7,433</u>	<u>7,238</u>	<u>195</u>
ENVIRONMENTAL PROTECTION FUND				
Human Welfare and Neighborhood Development				
Mayor's Office.....	5,724	6,037	6,037	-
Total Environmental Protection Fund.....	<u>5,724</u>	<u>6,037</u>	<u>6,037</u>	<u>-</u>
GASOLINE TAX FUND				
Public Works, Transportation and Commerce				
Municipal Transportation Agency.....	-	91	91	-
Public Works.....	30,525	37,705	36,838	867
Total Gasoline Tax Fund.....	<u>30,525</u>	<u>37,796</u>	<u>36,929</u>	<u>867</u>
GENERAL SERVICES FUND				
Public Protection				
Mayor's Office.....	-	10	10	-
Trial Courts.....	280	279	279	-
	<u>280</u>	<u>289</u>	<u>289</u>	<u>-</u>
Public Works, Transportation and Commerce				
Telecommunications and Information Services.....	2,415	1,400	1,400	-
Culture and Recreation				
Fine Arts Museum.....	-	680	680	-
General Administration and Finance				
Administrative Services.....	-	5,494	5,494	-
Assessor/Recorder.....	2,526	1,559	1,514	45
Board of Supervisors.....	-	94	94	-
Human Resources.....	-	201	-	201
	<u>2,526</u>	<u>7,348</u>	<u>7,102</u>	<u>246</u>
Total General Services Fund.....	<u>5,221</u>	<u>9,717</u>	<u>9,471</u>	<u>246</u>

(Continued)

CITY AND COUNTY OF SAN FRANCISCO
SPECIAL REVENUE FUNDS
Schedule of Expenditures by Department
Budget and Actual - Budget Basis (Continued)
Year ended June 30, 2008
(In Thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
GIFT FUND				
Public Protection				
Police Department.....	-	10	10	-
Public Defender.....	-	91	91	-
	-	101	101	-
Public Works, Transportation and Commerce				
Building Inspection.....	-	1	1	-
Public Works.....	-	264	264	-
	-	265	265	-
Human Welfare and Neighborhood Development				
Mayor's Office.....	-	184	184	-
Social Services.....	300	404	404	-
	300	588	588	-
Community Health				
Community Health Network.....	-	430	430	-
Culture and Recreation				
Arts Commission.....	-	30	30	-
Fine Arts Museums.....	-	115	115	-
Mayor's Office.....	-	46	46	-
Public Library.....	85	338	338	-
Recreation and Park Commission.....	280	90	90	-
	365	619	619	-
General Administration and Finance				
Administrative Services.....	-	105	105	-
Mayor's Office.....	-	1	1	-
Treasurer/Tax Collector.....	80	46	46	-
	80	152	152	-
Total Gift Fund.....	745	2,155	2,155	-
GOLF FUND				
Culture and Recreation				
Recreation and Park Commission.....	11,277	11,132	10,821	311
Total Golf Fund.....	11,277	11,132	10,821	311
HUMAN WELFARE FUND				
Human Welfare and Neighborhood Development				
Commission on Status of Women.....	210	300	300	-
Social Services.....	26,513	15,073	15,073	-
	26,723	15,373	15,373	-
Total Human Welfare Fund.....	26,723	15,373	15,373	-

(Continued)

**CITY AND COUNTY OF SAN FRANCISCO
SPECIAL REVENUE FUNDS**

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

Year ended June 30, 2008

(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				
Public Utilities Commission.....	-	24	24	-
Public Works.....	-	857	857	-
	-	881	881	-
Culture and Recreation				
Arts Commission.....	-	38	38	-
Recreation and Park Commission.....	34,054	33,387	32,099	1,288
	34,054	33,425	32,137	1,288
Total Open Space and Park Fund.....	34,054	34,306	33,018	1,288
PUBLIC LIBRARY FUND				
Public Works, Transportation and Commerce				
Public Works.....	-	3,806	3,806	-
Telecommunications and Information Services.....	-	73	73	-
	-	3,879	3,879	-
Culture and Recreation				
Public Library.....	75,767	72,177	71,287	890
Total Public Library Fund.....	75,767	76,056	75,166	890
PUBLIC PROTECTION FUND				
Public Protection				
District Attorney.....	5,411	5,835	5,835	-
Fire Department.....	-	1,944	1,944	-
Mayor's Office.....	943	5,570	5,570	-
Police Commission.....	18,107	30,881	30,881	-
Public Defender.....	100	100	100	-
Sheriff.....	2,880	6,546	6,546	-
Trial Courts.....	301	543	543	-
	27,742	51,419	51,419	-
Public Works, Transportation and Commerce				
Emergency Communications Department.....	48,978	86,912	84,885	2,027
Human Welfare and Neighborhood Development				
Commission on Status of Women.....	-	77	77	-
Community Health				
Community Health.....	-	1,166	1,166	-
General Administration and Finance				
City Attorney.....	-	156	156	-
Total Public Protection Fund.....	76,720	139,730	137,703	2,027

(Continued)

**CITY AND COUNTY OF SAN FRANCISCO
SPECIAL REVENUE FUNDS**

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

Year ended June 30, 2008

(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				
Public Works.....	2,683	15,681	14,444	1,237
Human Welfare and Neighborhood Development				
Mayor's Office.....	6,540	6,463	6,019	444
Culture and Recreation				
Arts Commission.....	-	32	32	-
General Administration and Finance				
City Planning.....	780	164	164	-
Total Public Works, Transportation and Commerce Fund....	<u>10,003</u>	<u>22,340</u>	<u>20,659</u>	<u>1,681</u>
REAL PROPERTY FUND				
Public Works, Transportation and Commerce				
Public Works.....	-	9	9	-
General Administration and Finance				
Administrative Services	4,389	8,312	8,312	-
Total Real Property Fund.....	<u>4,389</u>	<u>8,321</u>	<u>8,321</u>	<u>-</u>
SAN FRANCISCO COUNTY TRANSPORTATION AUTHORITY FUND				
Public Works, Transportation and Commerce				
Board of Supervisors.....	162,752	166,078	104,964	61,114
Total SF County Transportation Authority Fund.....	<u>162,752</u>	<u>166,078</u>	<u>104,964</u>	<u>61,114</u>
SENIOR CITIZENS' PROGRAM FUND				
Human Welfare and Neighborhood Development				
Social Services Department.....	6,000	6,102	6,100	2
Total Senior Citizens' Program Fund.....	<u>6,000</u>	<u>6,102</u>	<u>6,100</u>	<u>2</u>
WAR MEMORIAL FUND				
Public Works, Transportation and Commerce				
Public Works.....	-	435	435	-
Culture and Recreation				
War Memorial.....	11,554	12,193	11,533	660
Total War Memorial Fund.....	<u>11,554</u>	<u>12,628</u>	<u>11,968</u>	<u>660</u>
Total Special Revenue Funds With Legally Adopted Budgets.....				
	<u>\$ 796,348</u>	<u>\$ 950,159</u>	<u>\$ 874,207</u>	<u>\$ 75,952</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Balance Sheet
Nonmajor Governmental Funds - Debt Service
June 30, 2008
(In Thousands)

	<u>General Obligation Bond</u>	<u>Certificates of Participation</u>	<u>Other Bond Funds</u>	<u>Total</u>
ASSETS				
Deposits and investments with City Treasury.....	\$ 34,616	\$ -	\$ 12	\$ 34,628
Deposits and investments outside City Treasury.....	-	15,028	-	15,028
Receivables:				
Property taxes and penalties.....	6,167	-	-	6,167
Interest and other.....	509	23	-	532
Total assets.....	<u>\$ 41,292</u>	<u>\$ 15,051</u>	<u>\$ 12</u>	<u>\$ 56,355</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable.....	\$ 321	\$ -	\$ -	\$ 321
Deferred tax, grant and subvention revenues.....	6,069	-	-	6,069
Deferred credits and other liabilities.....	3,019	-	-	3,019
Total liabilities.....	<u>9,409</u>	<u>-</u>	<u>-</u>	<u>9,409</u>
Fund balances:				
Reserved for debt service.....	31,883	15,051	12	46,946
Total fund balances.....	<u>31,883</u>	<u>15,051</u>	<u>12</u>	<u>46,946</u>
Total liabilities and fund balances.....	<u>\$ 41,292</u>	<u>\$ 15,051</u>	<u>\$ 12</u>	<u>\$ 56,355</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds - Debt Service
Year ended June 30, 2008
(In Thousands)

	General Obligation Bond	Certificates of Participation	Other Bond Funds	Total
Revenues:				
Property taxes.....	\$ 134,353	\$ -	\$ -	\$ 134,353
Interest and investment income.....	2,638	832	-	3,470
Rents and concessions.....	-	789	-	789
Intergovernmental:				
State.....	685	-	-	685
Total revenues.....	137,676	1,621	-	139,297
Expenditures:				
Current:				
Debt service:				
Principal retirement.....	89,812	8,420	7,473	105,705
Interest and fiscal charges.....	52,237	17,986	1,396	71,619
Bond issuance costs.....	589	-	-	589
Total expenditures.....	142,638	26,406	8,869	177,913
Excess (deficiency) of revenues over (under) expenditures.....	(4,962)	(24,785)	(8,869)	(38,616)
Other financing sources (uses):				
Transfers in.....	951	24,685	8,840	34,476
Issuance of bonds and loans				
Face value of bonds issued.....	271,395	-	-	271,395
Premium on issuance of bonds.....	12,744	-	-	12,744
Payment to refunded bond escrow agent	(283,494)	-	-	(283,494)
Total other financing sources, net.....	1,596	24,685	8,840	35,121
Net change in fund balances.....	(3,366)	(100)	(29)	(3,495)
Fund balances at beginning of year.....	35,249	15,151	41	50,441
Fund balances at end of year.....	\$ 31,883	\$ 15,051	\$ 12	\$ 46,946

CITY AND COUNTY OF SAN FRANCISCO

DEBT SERVICE FUNDS

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

Year ended June 30, 2008

(In Thousands)

	<u>General Obligation Bond Fund</u>			<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Positive</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>(Negative)</u>
Revenues:				
Property taxes.....	\$ 144,506	\$ 144,506	\$ 134,353	\$ (10,153)
Interest and investment income.....	-	-	2,760	2,760
Intergovernmental:				-
State.....	750	750	685	(65)
Total revenues.....	<u>145,256</u>	<u>145,256</u>	<u>137,798</u>	<u>(7,458)</u>
Expenditures:				
Debt service:				
Principal retirement.....	145,256	89,811	89,812	(1)
Interest and fiscal charges.....	-	53,355	52,237	1,118
Bond issuance costs.....	-	333	276	57
Total expenditures.....	<u>145,256</u>	<u>143,499</u>	<u>142,325</u>	<u>1,174</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>-</u>	<u>1,757</u>	<u>(4,527)</u>	<u>(6,284)</u>
Other financing sources (uses):				
Transfers in.....	-	951	951	-
Issuance of bonds and loans				
Face value of bonds issued.....	-	2,750	2,750	-
Loan repayments and other financing uses.....	-	(2,417)	(2,417)	-
Total other financing sources (uses).....	<u>-</u>	<u>1,284</u>	<u>1,284</u>	<u>-</u>
Net change in fund balances.....	<u>-</u>	<u>3,041</u>	<u>(3,243)</u>	<u>(6,284)</u>
Budgetary fund balance, July 1.....	-	42,972	42,972	-
Budgetary fund balance, June 30.....	<u>\$ -</u>	<u>\$ 46,013</u>	<u>\$ 39,729</u>	<u>\$ (6,284)</u>



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

June 30, 2008

(In Thousands)

	<u>City Facilities Improvement</u>	<u>Earthquake Safety Improvement</u>	<u>Fire Protection Systems Improvement</u>	<u>Moscone Convention Center</u>
ASSETS				
Deposits and investments with City Treasury.....	\$ 105,988	\$ 1,021	\$ 11,820	\$ 6,750
Deposits and investments outside City Treasury....	24,721	-	-	-
Receivables:				
Federal and state grants and subventions.....	-	-	-	-
Charges for services.....	106	-	-	-
Interest and other.....	598	4	57	57
Due from other funds.....	-	-	-	-
Due from component unit.....	-	-	-	-
Deferred charges and other assets.....	-	-	-	39
Total assets.....	<u>\$ 131,413</u>	<u>\$ 1,025</u>	<u>\$ 11,877</u>	<u>\$ 6,846</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable.....	\$ 19,512	\$ 14	\$ 24	\$ -
Accrued payroll.....	108	16	2	-
Deferred tax, grant and subvention revenues.....	-	-	-	-
Due to other funds.....	214	-	-	10,700
Deferred credits and other liabilities.....	14	24	-	-
Total liabilities.....	<u>19,848</u>	<u>54</u>	<u>26</u>	<u>10,700</u>
Fund balances:				
Reserved for assets not available for appropriation.....	260	-	-	39
Reserved for encumbrances.....	52,085	11	56	93
Reserved for appropriation carryforward.....	24,275	6	1,883	18
Unreserved.....	34,945	954	9,912	(4,004)
Total fund balances.....	<u>111,565</u>	<u>971</u>	<u>11,851</u>	<u>(3,854)</u>
Total liabilities and fund balances.....	<u>\$ 131,413</u>	<u>\$ 1,025</u>	<u>\$ 11,877</u>	<u>\$ 6,846</u>

(Continued)

CITY AND COUNTY OF SAN FRANCISCO
Combining Balance Sheet
Nonmajor Governmental Funds - Capital Projects (Continued)
June 30, 2008
(In Thousands)

	<u>Public Library Improvement</u>	<u>Recreation and Park Projects</u>	<u>Street Improvement</u>	<u>Total</u>
ASSETS				
Deposits and investments with City Treasury.....	\$ 48,196	\$ 4,462	\$ 22,813	\$ 201,050
Deposits and investments outside City Treasury....	-	-	-	24,721
Receivables:				
Federal and state grants and subventions.....	3,193	4,968	5,386	13,547
Charges for services.....	-	-	113	219
Interest and other.....	194	46	71	1,027
Due from other funds.....	-	10,680	287	10,967
Due from component unit.....	-	-	958	958
Deferred charges and other assets.....	-	-	-	39
Total assets.....	<u>\$ 51,583</u>	<u>\$ 20,156</u>	<u>\$ 29,628</u>	<u>\$ 252,528</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable.....	\$ 2,416	\$ 5,237	\$ 4,364	\$ 31,567
Accrued payroll.....	242	191	593	1,152
Deferred tax, grant and subvention revenues....	3,193	2,179	2,203	7,575
Due to other funds.....	-	-	-	10,914
Deferred credits and other liabilities.....	96	104	19,332	19,570
Total liabilities.....	<u>5,947</u>	<u>7,711</u>	<u>26,492</u>	<u>70,778</u>
Fund balances:				
Reserved for assets not available for appropriation.....	-	-	958	1,257
Reserved for encumbrances.....	11,979	22,815	10,140	97,179
Reserved for appropriation carryforward.....	39,014	-	15,992	81,188
Unreserved.....	<u>(5,357)</u>	<u>(10,370)</u>	<u>(23,954)</u>	<u>2,126</u>
Total fund balances.....	<u>45,636</u>	<u>12,445</u>	<u>3,136</u>	<u>181,750</u>
Total liabilities and fund balances.....	<u>\$ 51,583</u>	<u>\$ 20,156</u>	<u>\$ 29,628</u>	<u>\$ 252,528</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds - Capital Projects
Year ended June 30, 2008
(In Thousands)

	City Facilities Improve- ment	Earthquake Safety Improve- ment	Fire Protection Systems Improve- ment	Moscone Convention Center
Revenues:				
Interest and investment income.....	\$ 8,101	\$ 38	\$ 428	\$ 436
Rents and concessions.....	-	-	-	-
Intergovernmental:				
Federal.....	24	443	-	-
State.....	-	-	-	-
Other.....	-	-	-	-
Charges for services.....	-	-	-	-
Other.....	-	-	-	-
Total revenues.....	<u>8,125</u>	<u>481</u>	<u>428</u>	<u>436</u>
Expenditures:				
Debt service:				
Interest and fiscal charges.....	6	-	-	-
Bond issuance costs.....	110	-	-	-
Capital outlay.....	<u>32,750</u>	<u>1,341</u>	<u>118</u>	<u>-</u>
Total expenditures.....	<u>32,866</u>	<u>1,341</u>	<u>118</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(24,741)</u>	<u>(860)</u>	<u>310</u>	<u>436</u>
Other financing sources (uses):				
Transfers in.....	3,554	-	-	-
Transfers out.....	(106,647)	-	-	-
Issuance of bonds and loans				
Face value of bonds issued.....	-	-	-	-
Premium on issuance of bonds.....	-	-	-	-
Other financing sources-capital leases.....	-	-	-	-
Total other financing sources, net.....	<u>(103,093)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.....	<u>(127,834)</u>	<u>(860)</u>	<u>310</u>	<u>436</u>
Fund balances at beginning of year.....	239,399	1,831	11,541	(4,290)
Fund balances at end of year.....	<u>\$ 111,565</u>	<u>\$ 971</u>	<u>\$ 11,851</u>	<u>\$ (3,854)</u>

(Continued)

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds - Capital Projects (Continued)
Year ended June 30, 2008
(In Thousands)

	Public Library Improvement	Recreation and Park Projects	Street Improvement	Total
Revenues:				
Interest and investment income.....	\$ 986	\$ 858	\$ 5	\$ 10,852
Rents and concessions.....	55	-	654	709
Intergovernmental:				
Federal.....	-	1,448	6,681	8,596
State.....	1,732	1,824	736	4,292
Other.....	-	-	13,876	13,876
Charges for services.....	-	-	-	-
Other.....	-	645	116	761
Total revenues.....	<u>2,773</u>	<u>4,775</u>	<u>22,068</u>	<u>39,086</u>
Expenditures:				
Debt service:				
Interest and fiscal charges.....	-	-	-	6
Bond issuance costs.....	383	-	-	493
Capital outlay.....	<u>17,735</u>	<u>49,070</u>	<u>32,141</u>	<u>133,155</u>
Total expenditures.....	<u>18,118</u>	<u>49,070</u>	<u>32,141</u>	<u>133,654</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(15,345)</u>	<u>(44,295)</u>	<u>(10,073)</u>	<u>(94,568)</u>
Other financing sources (uses):				
Transfers in.....	-	3,106	11,294	17,954
Transfers out.....	(327)	-	-	(106,974)
Issuance of bonds and loans				
Face value of bonds issued.....	31,065	-	-	31,065
Premium on issuance of bonds.....	327	-	-	327
Other financing sources-capital leases.....	-	14,943	-	14,943
Total other financing sources, net.....	<u>31,065</u>	<u>18,049</u>	<u>11,294</u>	<u>(42,685)</u>
Net change in fund balances.....	15,720	(26,246)	1,221	(137,253)
Fund balances at beginning of year.....	<u>29,916</u>	<u>38,691</u>	<u>1,915</u>	<u>319,003</u>
Fund balances at end of year.....	<u>\$ 45,636</u>	<u>\$ 12,445</u>	<u>\$ 3,136</u>	<u>\$ 181,750</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, 2008

(In Thousands)

	Central Shops Fund	Finance Corporation	Reproduction Fund	Telecom- munications & Information Fund	Total
Assets					
Current assets:					
Deposits and investments with City Treasury.....	\$ 2,613	\$ 302	\$ 1,105	\$ 7,612	\$ 11,632
Receivables:					
Charges for services.....	146	-	-	-	146
Interest and other.....	-	692	79	577	1,348
Due from other funds.....	-	91	-	-	91 ⁽¹⁾
Capital leases receivable.....	-	26,999	-	-	26,999
Total current assets.....	2,759	28,084	1,184	8,189	40,216
Noncurrent assets:					
Restricted assets:					
Deposits and investments outside City Treasury.....	-	95,727	-	-	95,727
Capital leases receivable.....	-	257,699	-	-	257,699
Capital assets:					
Facilities and equipment, net of depreciation.....	1,429	-	285	3,271	4,985
Deferred charges and other assets.....	-	4,341	-	6	4,347
Total noncurrent assets.....	1,429	262,040	285	3,277	267,031
Total assets.....	\$ 4,188	\$ 385,851	\$ 1,469	\$ 11,466	\$ 402,974
Liabilities					
Current liabilities:					
Accounts payable.....	\$ 2,197	\$ 133	\$ 353	\$ 4,904	\$ 7,587
Accrued payroll.....	422	-	94	1,435	1,951
Accrued vacation and sick leave pay.....	449	-	-	1,648	2,097
Accrued workers' compensation.....	-	-	-	166	166
Bonds, loans, capital leases, and other payables.....	-	23,645	59	71	23,775
Accrued interest payable.....	-	2,704	-	-	2,704
Due to other funds.....	91	11,194	-	-	11,285 ⁽¹⁾
Deferred credits and other liabilities.....	-	88,351	-	1,003	89,354
Total current liabilities.....	3,159	126,027	506	9,227	138,919
Noncurrent liabilities:					
Accrued vacation and sick leave pay.....	373	-	-	1,539	1,912
Accrued workers' compensation.....	-	-	-	888	888
Other postemployment benefits obligation.....	702	-	-	3,445	4,147
Bonds, loans, capital leases, and other payables.....	-	259,824	125	-	259,949
Total noncurrent liabilities.....	1,075	259,824	125	5,872	266,896
Total liabilities.....	4,234	385,851	631	15,099	405,815
Net Assets					
Invested in capital assets, net of related debt.....	1,429	-	101	3,200	4,730
Unrestricted (deficit).....	(1,475)	-	737	(6,833)	(7,571)
Total net assets (deficit).....	\$ (46)	\$ -	\$ 838	\$ (3,633)	\$ (2,841)

Notes:

(1) Intra-entity due to and due from eliminated for presentation in the Statement of Net Assets - Proprietary Funds on page 34.

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

Year ended June 30, 2008

(In Thousands)

	Central Shops Fund	Finance Corporation	Reproduction Fund	Telecom- munications & Information Fund	Total
Operating revenues:					
Charges for services.....	\$ 25,939	\$ -	\$ 7,364	\$ 78,506	\$ 111,809
Rent and concessions.....	-	-	-	14	14
Total operating revenues.....	<u>25,939</u>	<u>-</u>	<u>7,364</u>	<u>78,520</u>	<u>111,823</u>
Operating expenses:					
Personal services.....	11,562	-	2,248	38,431	52,241
Contractual services.....	2,495	-	3,870	31,622	37,987
Materials and supplies.....	10,312	-	426	6,045	16,783
Depreciation and amortization.....	596	287	59	1,442	2,384
General and administrative.....	88	-	12	414	514
Services provided by other departments.....	1,373	-	505	4,011	5,889
Other.....	-	-	197	445	642
Total operating expenses.....	<u>26,426</u>	<u>287</u>	<u>7,317</u>	<u>82,410</u>	<u>116,440</u>
Operating income (loss).....	<u>(487)</u>	<u>(287)</u>	<u>47</u>	<u>(3,890)</u>	<u>(4,617)</u>
Nonoperating revenues (expenses):					
Interest and investment income.....	-	11,183	-	-	11,183
Interest expense.....	(139)	(10,896)	(42)	(141)	(11,218)
Other, net.....	-	-	-	25	25
Total nonoperating revenues (expenses)....	<u>(139)</u>	<u>287</u>	<u>(42)</u>	<u>(116)</u>	<u>(10)</u>
Income (loss) before transfers.....	<u>(626)</u>	<u>-</u>	<u>5</u>	<u>(4,006)</u>	<u>(4,627)</u>
Transfers in.....	200	-	42	1,819	2,061
Change in net assets.....	<u>(426)</u>	<u>-</u>	<u>47</u>	<u>(2,187)</u>	<u>(2,566)</u>
Total net assets (deficit) - beginning.....	<u>380</u>	<u>-</u>	<u>791</u>	<u>(1,446)</u>	<u>(275)</u>
Total net assets (deficit) - ending.....	<u>\$ (46)</u>	<u>\$ -</u>	<u>\$ 838</u>	<u>\$ (3,633)</u>	<u>\$ (2,841)</u>

CITY AND COUNTY OF SAN FRANCISCO

Combining Statement of Cash Flows

Internal Service Funds

Year ended June 30, 2008

(In Thousands)

	Central Shops Fund	Finance Corporation	Reproduction Fund	Telecom- munications & Information Fund	Total
Cash flows from operating activities:					
Cash received from customers.....	\$ 25,793	\$ 31,003	\$ 7,264	\$ 78,560	\$ 142,620
Cash paid to employees for services.....	(10,850)	-	(2,239)	(34,355)	(47,444)
Cash paid to suppliers for goods and services.....	(13,102)	(18,475)	(5,023)	(45,703)	(82,303)
Net cash provided by (used in) operating activities.....	<u>1,841</u>	<u>12,528</u>	<u>2</u>	<u>(1,498)</u>	<u>12,873</u>
Cash flows from noncapital financing activities:					
Transfers in.....	200	-	42	1,819	2,061
Net cash provided by noncapital financing activities.....	<u>200</u>	<u>-</u>	<u>42</u>	<u>1,819</u>	<u>2,061</u>
Cash flows from capital and related financing activities:					
Bond sale proceeds.....	-	54,852	-	-	54,852
Acquisition of capital assets.....	(25)	-	-	(1,282)	(1,307)
Retirement of capital lease obligation.....	-	(21,380)	(57)	(130)	(21,567)
Bond issue costs paid.....	-	(1,426)	-	-	(1,426)
Interest paid on long term debt.....	-	(9,939)	-	-	(9,939)
Net cash provided by (used in) capital financing activities....	<u>(25)</u>	<u>22,107</u>	<u>(57)</u>	<u>(1,412)</u>	<u>20,613</u>
Cash flows from investing activities:					
Purchases of investments with trustees.....	-	(159,000)	-	-	(159,000)
Proceeds from sale of investments with trustees.....	-	130,765	-	-	130,765
Interest income received.....	-	2,978	-	-	2,978
Other investing activities.....	(139)	-	(42)	(141)	(322)
Net cash used in investing activities.....	<u>(139)</u>	<u>(25,257)</u>	<u>(42)</u>	<u>(141)</u>	<u>(25,579)</u>
Increase (decrease) in cash and cash equivalents.....	1,877	9,378	(55)	(1,232)	9,968
Cash and cash equivalents - beginning of year.....	736	23,349	1,160	8,844	34,089
Cash and cash equivalents - end of year.....	<u>\$ 2,613</u>	<u>\$ 32,727</u>	<u>\$ 1,105</u>	<u>\$ 7,612</u>	<u>\$ 44,057</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating income (loss).....	\$ (487)	\$ (287)	\$ 47	\$ (3,890)	\$ (4,617)
Adjustments for non-cash activities:					
Depreciation and amortization.....	596	287	59	1,442	2,384
Other.....	-	-	-	26	26
Changes in assets/liabilities:					
Receivables, net.....	(146)	21,380	-	227	21,461
Due from other funds.....	-	-	(79)	-	(79)
Deferred charges and other assets.....	-	-	-	(6)	(6)
Accounts payable.....	1,142	-	(12)	(3,142)	(2,012)
Accrued payroll.....	37	-	8	134	179
Accrued vacation and sick leave pay.....	(27)	-	-	198	171
Accrued workers' compensation.....	-	-	-	300	300
Other postemployment benefits obligation.....	702	-	-	3,445	4,147
Due to other funds.....	24	-	-	(25)	(1)
Deferred credits and other liabilities.....	-	(8,852)	(21)	(207)	(9,080)
Total adjustments.....	<u>2,328</u>	<u>12,815</u>	<u>(45)</u>	<u>2,392</u>	<u>17,490</u>
Net cash provided by (used in) operating activities.....	<u>\$ 1,841</u>	<u>\$ 12,528</u>	<u>\$ 2</u>	<u>\$ (1,498)</u>	<u>\$ 12,873</u>
Reconciliation of cash and cash equivalents to the combining statement of net assets:					
Deposits and investments with City Treasury:					
Unrestricted.....	\$ 2,613	\$ 302	\$ 1,105	\$ 7,612	\$ 11,632
Deposits and investments outside City Treasury:					
Restricted.....	-	95,727	-	-	95,727
Total deposits and investments.....	2,613	96,029	1,105	7,612	107,359
Less: Investments outside of City Treasury not meeting the definition of cash equivalents.....	-	(63,302)	-	-	(63,302)
Cash and cash equivalents at end of year on combining statement of cash flows.....	<u>\$ 2,613</u>	<u>\$ 32,727</u>	<u>\$ 1,105</u>	<u>\$ 7,612</u>	<u>\$ 44,057</u>

CITY AND COUNTY OF SAN FRANCISCO

FIDUCIARY FUNDS

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

Trust Funds

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

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

Agency Funds

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

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

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

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

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

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

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

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

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Fiduciary Net Assets
Fiduciary Funds
Pension and Other Employee Benefit Trust Funds
June 30, 2008
(In Thousands)

	<u>Pension Trust Fund</u>	<u>Other Employee Benefit Trust Fund</u>	
	<u>Employees' Retirement System</u>	<u>Health Service System</u>	<u>Total</u>
ASSETS			
Deposits and investments with City Treasury.....	\$ 135	\$ 53,578	\$ 53,713
Deposits and investments outside City Treasury:			
Cash and deposits.....	77,419	-	77,419
Short term bills and notes.....	879,724	-	879,724
Debt securities.....	4,540,996	-	4,540,996
Equity securities.....	7,365,206	-	7,365,206
Real estate.....	1,788,561	-	1,788,561
Venture capital.....	1,686,927	-	1,686,927
Receivables:			
Employer and employee contributions.....	13,461	18,674	32,135
Brokers, general partners and others.....	330,883	-	330,883
Interest and other.....	55,886	7,024	62,910
Invested securities lending collateral.....	<u>1,567,442</u>	<u>-</u>	<u>1,567,442</u>
Total assets.....	<u>18,306,640</u>	<u>79,276</u>	<u>18,385,916</u>
Liabilities			
Accounts payable.....	22,716	9,551	32,267
Estimated claims payable.....	-	10,916	10,916
Obligations under fixed coupon dollar reverse repurchase agreements.....	322,063	-	322,063
Foreign currency contracts, net.....	504	-	504
Payable to brokers.....	561,394	-	561,394
Securities lending collateral.....	1,567,442	-	1,567,442
Deferred credits and other liabilities.....	<u>-</u>	<u>35,252</u>	<u>35,252</u>
Total liabilities.....	<u>2,474,119</u>	<u>55,719</u>	<u>2,529,838</u>
Net Assets			
Held in trust for pension benefits and other purposes.....	<u>\$ 15,832,521</u>	<u>\$ 23,557</u>	<u>\$ 15,856,078</u>

CITY AND COUNTY OF SAN FRANCISCO
Combining Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
Pension and Other Employee Benefit Trust Funds
Year ended June 30, 2008
(In Thousands)

	<u>Pension Trust Fund</u>	<u>Other Employee Benefit Trust Fund</u>	
	<u>Employees' Retirement System</u>	<u>Health Service System</u>	<u>Total</u>
Additions:			
Employees' contributions.....	\$ 185,123	\$ 73,258	\$ 258,381
Employer contributions.....	<u>134,060</u>	<u>485,850</u>	<u>619,910</u>
Total contributions.....	<u>319,183</u>	<u>559,108</u>	<u>878,291</u>
Investment income:			
Interest.....	254,737	1,593	256,330
Dividends.....	183,940	-	183,940
Net decrease in fair value of investments.....	(1,103,894)	(186)	(1,104,080)
Securities lending income.....	54,550	-	54,550
Fixed coupon dollar reverse repurchase agreement income.....	8,638	-	8,638
Total investment income.....	<u>(602,029)</u>	<u>1,407</u>	<u>(600,622)</u>
Less investment expenses:			
Securities lending borrower rebates and expenses.....	(69,352)	-	(69,352)
Fixed coupon dollar reverse repurchase finance charges and expenses.....	(12,972)	-	(12,972)
Other expenses.....	(51,079)	-	(51,079)
Total investment expenses.....	<u>(133,403)</u>	<u>-</u>	<u>(133,403)</u>
Total additions, net.....	<u>(416,249)</u>	<u>560,515</u>	<u>144,266</u>
Deductions:			
Benefit payments.....	682,230	580,858	1,263,088
Refunds of contributions.....	8,449	-	8,449
Administrative expenses.....	12,594	-	12,594
Total deductions.....	<u>703,273</u>	<u>580,858</u>	<u>1,284,131</u>
Change in net assets.....	(1,119,522)	(20,343)	(1,139,865)
Net assets at beginning of year.....	<u>16,952,043</u>	<u>43,900</u>	<u>16,995,943</u>
Net assets at end of year.....	<u>\$ 15,832,521</u>	<u>\$ 23,557</u>	<u>\$ 15,856,078</u>

CITY AND COUNTY OF SAN FRANCISCO

FIDUCIARY FUNDS

Combining Statement of Changes in Assets and Liabilities - Agency Funds

Year ended June 30, 2008

(In Thousands)

	<u>Balance July 1, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2008</u>
Assistance Program Fund				
ASSETS				
Deposits and investments with City Treasury.....	\$ 64	\$ 7,338	\$ 7,097	\$ 305
Receivables:				
Interest and other.....	<u>1</u>	<u>5</u>	<u>6</u>	<u>-</u>
Total assets.....	<u>\$ 65</u>	<u>\$ 7,343</u>	<u>\$ 7,103</u>	<u>\$ 305</u>
LIABILITIES				
Accounts payable.....	\$ 19	\$ 678	\$ 681	\$ 16
Agency obligations.....	<u>46</u>	<u>7,277</u>	<u>7,034</u>	<u>289</u>
Total liabilities.....	<u>\$ 65</u>	<u>\$ 7,955</u>	<u>\$ 7,715</u>	<u>\$ 305</u>
 Deposits Fund				
ASSETS				
Deposits and investments with City Treasury.....	\$ 14,334	\$ 44,812	\$ 47,466	\$ 11,680
Deposits and investments outside City Treasury.....	2	7	2	7
Receivables:				
Interest and other.....	41	51	58	34
Deferred charges and other assets.....	<u>26,658</u>	<u>2,100</u>	<u>19,859</u>	<u>8,899</u>
Total assets.....	<u>\$ 41,035</u>	<u>\$ 46,970</u>	<u>\$ 67,385</u>	<u>\$ 20,620</u>
LIABILITIES				
Accounts payable.....	\$ 876	\$ 9,632	\$ 10,101	\$ 407
Agency obligations.....	<u>40,159</u>	<u>24,217</u>	<u>44,163</u>	<u>20,213</u>
Total liabilities.....	<u>\$ 41,035</u>	<u>\$ 33,849</u>	<u>\$ 54,264</u>	<u>\$ 20,620</u>
 Payroll Deduction Fund				
ASSETS				
Deposits and investments with City Treasury.....	\$ 7,878	\$ 682	\$ -	\$ 8,560
Receivables:				
Employer and employee contributions.....	<u>40,602</u>	<u>4,075</u>	<u>-</u>	<u>44,677</u>
Total assets.....	<u>\$ 48,480</u>	<u>\$ 4,757</u>	<u>\$ -</u>	<u>\$ 53,237</u>
LIABILITIES				
Accounts payable.....	\$ 41,771	\$ -	\$ 29,034	\$ 12,737
Agency obligations.....	<u>6,709</u>	<u>34,104</u>	<u>313</u>	<u>40,500</u>
Total liabilities.....	<u>\$ 48,480</u>	<u>\$ 34,104</u>	<u>\$ 29,347</u>	<u>\$ 53,237</u>

(Continued)

CITY AND COUNTY OF SAN FRANCISCO

FIDUCIARY FUNDS

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

Year ended June 30, 2008

(In Thousands)

	<u>Balance July 1, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2008</u>
State Revenue Collection Fund				
ASSETS				
Deposits and investments with City Treasury.....	\$ 499	\$ 2,335	\$ 1,957	\$ 877
Deposits and investments outside City Treasury.....	1	1	1	1
Total assets.....	<u>\$ 500</u>	<u>\$ 2,336</u>	<u>\$ 1,958</u>	<u>\$ 878</u>
LIABILITIES				
Accounts payable.....	\$ 119	\$ 2,161	\$ 1,937	\$ 343
Agency obligations.....	381	2,332	2,178	535
Total liabilities.....	<u>\$ 500</u>	<u>\$ 4,493</u>	<u>\$ 4,115</u>	<u>\$ 878</u>
 Tax Collection Fund				
ASSETS				
Deposits and investments with City Treasury.....	\$ 13,403	\$ 2,292,189	\$ 2,280,760	\$ 24,832
Deposits and investments outside City Treasury.....	-	24	-	24
Receivables:				
Interest and other.....	143,207	143,819	143,201	143,825
Total assets.....	<u>\$ 156,610</u>	<u>\$ 2,436,032</u>	<u>\$ 2,423,961</u>	<u>\$ 168,681</u>
LIABILITIES				
Accounts payable.....	\$ 2,487	\$ 45,510	\$ 46,246	\$ 1,751
Agency obligations.....	154,123	1,704,099	1,691,292	166,930
Total liabilities.....	<u>\$ 156,610</u>	<u>\$ 1,749,609</u>	<u>\$ 1,737,538</u>	<u>\$ 168,681</u>
 Transit Fund				
ASSETS				
Deposits and investments with City Treasury.....	\$ 1,673	\$ 55,609	\$ 55,215	\$ 2,067
Receivables:				
Interest and other.....	31	151	171	11
Total assets.....	<u>\$ 1,704</u>	<u>\$ 55,760</u>	<u>\$ 55,386</u>	<u>\$ 2,078</u>
LIABILITIES				
Accounts payable.....	\$ -	\$ 18,963	\$ 18,761	\$ 202
Agency obligations.....	1,704	37,787	37,615	1,876
Total liabilities.....	<u>\$ 1,704</u>	<u>\$ 56,750</u>	<u>\$ 56,376</u>	<u>\$ 2,078</u>

(Continued)

CITY AND COUNTY OF SAN FRANCISCO

FIDUCIARY FUNDS

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

Year ended June 30, 2008

(In Thousands)

	<u>Balance July 1, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2008</u>
Other Agency Funds				
ASSETS				
Deposits and investments with City Treasury.....	\$ 23,043	\$ 136,162	\$ 123,161	\$ 36,044
Deposits and investments outside City Treasury.....	11	12	11	12
Receivables:				
Interest and other.....	346	166	488	24
Total assets.....	<u>\$ 23,400</u>	<u>\$ 136,340</u>	<u>\$ 123,660</u>	<u>\$ 36,080</u>
LIABILITIES				
Accounts payable.....	\$ 6,833	\$ 127,204	\$ 112,483	\$ 21,554
Agency obligations.....	16,567	135,361	137,402	14,526
Total liabilities.....	<u>\$ 23,400</u>	<u>\$ 262,565</u>	<u>\$ 249,885</u>	<u>\$ 36,080</u>
Total Agency Funds				
ASSETS				
Deposits and investments with City Treasury.....	\$ 60,894	\$ 2,539,127	\$ 2,515,656	\$ 84,365
Deposits and investments outside City Treasury.....	14	44	14	44
Receivables:				
Employer and employee contributions.....	40,602	4,075	-	44,677
Interest and other.....	143,626	144,192	143,924	143,894
Deferred charges and other assets.....	26,658	2,100	19,859	8,899
Total assets.....	<u>\$ 271,794</u>	<u>\$ 2,689,538</u>	<u>\$ 2,679,453</u>	<u>\$ 281,879</u>
LIABILITIES				
Accounts payable.....	\$ 52,105	\$ 204,148	\$ 219,243	\$ 37,010
Agency obligations.....	219,689	1,945,177	1,919,997	244,869
Total liabilities.....	<u>\$ 271,794</u>	<u>\$ 2,149,325</u>	<u>\$ 2,139,240</u>	<u>\$ 281,879</u>