



OFFICE OF THE CONTROLLER
CITY AND COUNTY OF SAN FRANCISCO

Ben Rosenfield
Controller
Todd Rydstrom
Deputy Controller

MEMORANDUM

TO: Mayor London Breed
Members of the Board of Supervisors

FROM: Ben Rosenfield, Controller

DATE: December 16, 2021

SUBJECT: **Unaudited Financial Report for Fiscal Year 2020-21**

Overview

In accordance with Charter Section 3.105, I have attached the City's unaudited financial statements for FY 2020-21 that ended June 30, 2021. I expect the Annual Comprehensive Financial Report (ACFR) will be available within the next several weeks. While these statements have a considerable amount of information reported in various ways, below are some of the key points regarding the budgetary impact of the City's General Fund position, which is typically the focus of much of our attention.

Summary

The City's ending available budget-basis fund balance in the General Fund was little changed from the prior year, rising by \$16 million (or 1.4%) to \$1,154 million. Of this, \$455.2 million has been assumed as a source in the City's adopted FY 2021-22 and FY 2022-23 budget and \$678.2 remains assigned or designated for specific purposes. The net improvement versus the assumptions known at the time of the adoption of the City's adopted budget totals \$31.8 million, or 0.5% of General Fund revenues. Details are summarized in Table 1 and described in the text below.

Table 1. FY 2020-21 General Fund Results, Variance From Nine-Month Report (\$ million)

Citywide Revenues	110
Baselines	(27)
Net Department/Expenditure Results	(51)
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Available for Appropriation	32

FY 2020-21 citywide revenues performed better than anticipated at the Nine-Month Report by \$110 million. A stronger fourth quarter recovery in the hospitality industry than anticipated pushed hotel, sales, and other taxes a combined \$31.7 million above projections. Business taxes performed \$73.1 million better, largely because a higher portion of firms' gross receipts were attributable to San Francisco than anticipated as residents that formerly commuted out of the city worked from home. Property and property transfer taxes also ended \$31.4 million above projections. Baseline allocations to libraries, transit, and other programs received their proportionate share of revenue, totaling \$27 million. FEMA revenues were \$354.3 below budget given delays in obligating funds for a disaster of unprecedented scale and duration, therefore, the Controller used administrative authority (AAO Sec. 32.2) to offset this shortfall by recognizing \$312.4 million of American Rescue Plan Act (ARPA) revenue one year ahead of schedule. These are changes in timing of receipt of revenue only; we do not expect them to reduce cumulative revenues available across this and future fiscal years. Overall General Fund expenditures were \$51 million above projections, reflecting higher anticipated litigation costs and deposits of Public Health enterprise revenues to a codified stabilization account. These increases are partially offset by \$31 million less in COVID appropriations than anticipated.

Approximately 27%, or \$157 million, of the combined balance of the City's main economic stabilization reserves—the Rainy Day Economic Stabilization Reserve and Budget Stabilization Reserve—was drawn in FY 2020-21, leaving a remaining balance of \$380.3 million. The total balance of these reserves fell from 10% of General Fund revenue to 6.7%.

The City's contingency reserve position remained stable. At FY 2019-20 close, a number of one-time contingency reserves were consolidated into a single reserve to address the fiscal risks posed by the pandemic. This was named the COVID-19 Loss and Economic Contingency Reserve and had a balance of \$507.4 million. At FY 2020-21 close, \$113.5 million of this total remains in this reserve, \$100 million has been designated by the Board to the Federal and State Emergency Grant Disallowance Reserve to address risks to federal reimbursements for emergency response activities, and \$293.9 million has been designated to the Fiscal Cliff Reserve to mitigate the impact of the loss of historic one-time federal stimulus funds assumed in the budget.

The attached schedules do not include financial information on the City's enterprises, which include the Airport, Port, MTA, PUC, and hospitals. These will be available in the coming weeks, slightly in advance of the governmental fund statements, which are all included in the ACFR.

3 | FY 2020-21 Unaudited Financial Report

The noted improvement in fund balance available from the prior fiscal year is hereby certified as available for appropriation, and these improvements in several tax revenue streams should lead to revenue improvements in the current year as well. We are working with the Mayor's Budget Office and the Board's Budget & Legislative Analyst on financial projections for the current and future fiscal years which will incorporate these updates, and which will be issued with budget instructions shortly. If you have any questions, please feel free to contact me at 415-554-7500 or ben.rosenfield@sfgov.org.

cc: Labor Organizations

Attachment: FY 2020-21 Unaudited Financial Report

CITY AND COUNTY OF SAN FRANCISCO

UNAUDITED

Required Supplementary Information
 Budgetary Comparison Schedule - General Fund
 Year Ended June 30, 2021
 (In Thousands)

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
Budgetary Fund Balance, July 1, as previously reported	\$ 526,905	\$ 2,781,505	\$ 2,781,505	\$ -
Cumulative effect of accounting change.....	-	35,397	35,397	-
Budgetary Fund Balance, July 1, as restated	<u>526,905</u>	<u>2,816,902</u>	<u>2,816,902</u>	<u>-</u>
Resources (Inflows):				
Property taxes.....	2,019,600	2,161,945	2,343,954	182,009
Business taxes.....	826,400	798,057	722,642	(75,415)
Other local taxes:				
Sales and use tax.....	183,670	183,670	146,863	(36,807)
Hotel room tax.....	126,230	126,230	33,177	(93,053)
Utility users tax.....	81,090	81,090	81,367	277
Parking tax.....	59,350	59,350	47,555	(11,795)
Real property transfer tax.....	138,000	138,000	344,683	206,683
Other local taxes.....	69,650	69,650	55,395	(14,255)
Licenses, permits and franchises:				
Licenses and permits.....	7,443	7,245	5,021	(2,224)
Franchise tax.....	15,732	15,732	15,027	(705)
Fines, forfeitures, and penalties.....	2,338	2,389	4,412	2,023
Interest and investment income.....	23,490	20,732	31,657	10,925
Rents and concessions:				
Garages - Recreation and Park.....	5,588	5,588	1,947	(3,641)
Rents and concessions - Recreation and Park.....	4,860	4,860	2,468	(2,392)
Other rents and concessions.....	500	718	587	(131)
Intergovernmental:				
Federal grants and subventions.....	616,703	756,723	679,537	(77,186)
State subventions:				
Social service subventions.....	134,817	134,774	121,818	(12,956)
Health / mental health subventions.....	190,280	242,812	274,515	31,703
Health and welfare realignment.....	263,786	263,786	292,562	28,776
Public safety sales tax.....	97,060	97,060	105,028	7,968
Other grants and subventions.....	75,178	85,905	102,639	16,734
Other.....	2,870	10,696	9,143	(1,553)
Charges for services:				
General government service charges.....	87,234	86,543	75,121	(11,422)
Public safety service charges.....	41,961	41,661	35,845	(5,816)
Recreation charges - Recreation and Park.....	13,951	13,943	7,865	(6,078)
MediCal, MediCare and health service charges.....	114,149	112,843	104,644	(8,199)
Other financing sources:				
Transfers from other funds.....	447,095	417,009	417,009	-
Repayment of loan from component unit.....	-	-	-	-
Other resources (inflows).....	<u>25,254</u>	<u>59,773</u>	<u>44,799</u>	<u>(14,974)</u>
Subtotal - Resources (Inflows)	<u>5,674,279</u>	<u>5,998,784</u>	<u>6,107,280</u>	<u>108,496</u>
Total amounts available for appropriation.....	<u>6,201,184</u>	<u>8,815,686</u>	<u>8,924,182</u>	<u>108,496</u>

The notes to the financial statements are an integral part of this statement.

UNAUDITED

Required Supplementary Information
Budgetary Comparison Schedule - General Fund (Continued)
Year Ended June 30, 2021
(In Thousands)

	Original Budget	Final Budget	Actual Budgetary Basis	Variance Positive (Negative)
Charges to Appropriations (Outflows):				
Public Protection				
Adult Probation.....	\$ 37,581	\$ 41,969	\$ 41,969	\$ -
District Attorney.....	64,594	66,128	65,931	197
Emergency Management.....	72,696	75,676	74,985	691
Fire Department.....	374,414	410,267	410,263	4
Juvenile Probation.....	31,919	30,226	28,537	1,689
Police Accountability.....	10,208	10,319	9,948	371
Police Department.....	563,528	572,530	572,197	333
Public Defender.....	41,924	42,347	41,433	914
Sheriff.....	212,586	222,840	222,069	771
Superior Court.....	33,463	33,478	31,376	2,102
Subtotal - Public Protection	<u>1,442,913</u>	<u>1,505,780</u>	<u>1,498,708</u>	<u>7,072</u>
Public Works, Transportation and Commerce				
Appeals Board.....	1,177	1,151	1,008	143
Economic and Workforce Development.....	84,258	70,051	57,850	12,201
Municipal Transportation Agency.....	-	4,798	4,798	-
Port.....	-	7,628	7,628	-
Public Utilities Commission.....	-	2,912	2,912	-
Public Works.....	101,294	132,446	131,462	984
Subtotal - Public Works, Transportation and Commerce	<u>186,729</u>	<u>218,986</u>	<u>205,658</u>	<u>13,328</u>
Human Welfare and Neighborhood Development				
Child Support Services.....	-	152	151	1
Children, Youth and Their Families.....	70,086	67,455	67,065	390
Environment.....	-	30	30	-
Homelessness and Supportive Housing.....	417,956	288,004	277,469	10,535
Human Rights Commission.....	11,105	6,830	6,237	593
Human Services.....	968,208	1,132,923	1,104,442	28,481
Mayor's Office.....	51,737	100,533	97,514	3,019
Status of Women.....	9,870	9,646	9,507	139
Subtotal - Human Welfare and Neighborhood Development	<u>1,528,962</u>	<u>1,605,573</u>	<u>1,562,415</u>	<u>43,158</u>
Community Health				
Public Health.....	1,152,275	1,158,599	1,115,487	43,112
Culture and Recreation				
Academy of Sciences.....	5,588	5,957	5,551	406
Arts Commission.....	9,192	9,426	9,426	-
Asian Art Museum.....	9,700	9,995	9,814	181
Fine Arts Museums.....	17,167	18,148	18,145	3
Law Library.....	1,937	1,946	1,817	129
Library.....	-	14	14	-
Recreation and Park Commission.....	105,673	101,848	100,744	1,104
Subtotal - Culture and Recreation	<u>149,257</u>	<u>147,334</u>	<u>145,511</u>	<u>1,823</u>

The notes to the financial statements are an integral part of this statement.

Required Supplementary Information
Budgetary Comparison Schedule - General Fund (Continued)
 Year Ended June 30, 2021
 (In Thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
General Administration and Finance				
Assessor/Recorder.....	\$ 33,666	\$ 31,716	\$ 31,392	\$ 324
Board of Supervisors.....	18,426	18,413	17,713	700
City Attorney.....	25,705	25,686	23,017	2,669
Civil Service.....	925	927	682	245
Controller.....	13,334	12,485	9,398	3,087
Elections.....	24,318	20,397	19,791	606
Ethics.....	4,725	7,508	6,815	693
General Services Agency - Administrative Services.....	68,940	78,469	77,071	1,398
Health Service System.....	634	881	300	581
Human Resources.....	19,491	22,832	22,548	284
Mayor's Office.....	6,964	6,886	6,474	412
Planning.....	48,529	52,190	44,960	7,230
Retirement System.....	1,558	1,094	1,094	-
Telecommunications and Information Services.....	6,939	12,188	12,008	180
Treasurer/Tax Collector.....	34,013	41,325	40,354	971
Subtotal - General Administration and Finance	<u>308,167</u>	<u>332,997</u>	<u>313,617</u>	<u>19,380</u>
General City Responsibilities				
General City Responsibilities.....	185,565	126,993	113,986	13,007
Other financing uses:				
Debt service.....	18,091	2,600	338	2,262
Transfers to other funds.....	1,046,155	1,164,927	1,164,927	-
Budgetary reserves and designations.....	183,070	42,454	-	42,454
Total charges to appropriations.....	<u>6,201,184</u>	<u>6,306,243</u>	<u>6,120,647</u>	<u>185,596</u>
Total Sources less Current Year Uses.....	<u>\$ -</u>	<u>\$ 2,509,443</u>	<u>\$ 2,803,535</u>	<u>\$ 294,092</u>
Budgetary fund balance, June 30 before reserves and designations			\$ 2,803,535	
Reserves and designations made from budgetary fund balance not available for appropriation			(1,649,631)	
Reserve for Litigation and Contingencies and General Reserve			<u>(251,924)</u>	
Net Available Budgetary Fund Balance, June 30			<u>\$ 901,980</u>	
Sources/inflows of resources				
Actual amounts (budgetary basis) "available for appropriation".....			\$ 8,924,182	
Difference - budget to GAAP:				
The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes.....			(2,816,902)	
Property tax revenue - Teeter Plan net change from prior year.....			(11,090)	
Change in unrealized gain/(loss) on investments.....			(32,648)	
Interest earnings / charges from other funds assigned to General Fund as interest adjustment...			(613)	
Interest earnings from other funds assigned to General Fund as other revenues.....			2,248	
Grants, subventions and other receivables received after 60-day recognition period.....			20,820	
Prepaid lease revenue, Civic Center Garage.....			167	
Transfers from other funds are inflows of budgetary resources, but are not revenues for financial reporting purposes.....			<u>(417,009)</u>	
Total revenues as reported on the statement of revenues, expenditures and changes in fund balance - General Fund.....			<u>\$ 5,669,155</u>	
Uses/outflows of resources				
Actual amounts (budgetary basis) "total charges to appropriations".....			\$ 6,120,647	
Difference - budget to GAAP:				
Recognition of expenditures for advances and imprest cash and capital asset acquisition for internal service fund.....			(362)	
Purchase of inventories.....			15,287	
Intergovernmental expense offset.....			(73,632)	
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.....			<u>(1,164,927)</u>	
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balance - General Fund.....			<u>\$ 4,897,013</u>	

The notes to the financial statements are an integral part of this statement.

CITY AND COUNTY OF SAN FRANCISCO

UNAUDITED

Required Supplementary Information
 Budgetary Comparison Schedule - General Fund (Continued)
 Year Ended June 30, 2021
 (In Thousands)

The fund balance of the General Fund as of June 30, 2021, on a Budget Basis is reconciled to the fund balance on a GAAP basis as follows:

Fund Balance - Budget Basis.....	\$	2,803,535
Unrealized Gains/ (Losses) on Investments.....		3,978
Cumulative Excess Property Tax Revenues Recognized on a Budget Basis.....		(31,745)
Cumulative Excess Health, Human Services, Franchise and Other Revenues Recognized on a Budget Basis.....		(120,569)
Inventories.....		17,925
Pre-paid lease revenue.....		(5,734)
Nonspendable Fund Balance (Assets Reserved for Not Available for Appropriation).....		2,714
		<hr/>
Fund Balance - GAAP basis.....	\$	<u>2,670,104</u>

General Fund budget basis fund balance as of June 30, 2021 is composed of the following:

Not available for appropriations:

Restricted Fund Balance:

Rainy Day - Economic Stabilization Reserve..... \$ 114,539

Committed Fund Balance:

Budget Stabilization Reserves..... 320,637

Assigned for Encumbrances..... 407,137

Assigned for Appropriation Carryforward..... 753,776

Assigned for Self-Insurance..... 42,454

Assigned for Hotel Tax Loss Contingency..... 6,000

Assigned for Subsequent Years' Budgets:

Salaries and benefits costs (MOU)..... 5,088

Subtotal..... \$ 1,649,631

Available for appropriations:

Assigned for Litigation and Contingences..... 173,591

Assigned balance subsequently appropriated as part of
the General Fund budget for use in fiscal year 2021-22..... 173,989

Unassigned - General Reserve..... 78,333

Unassigned - COVID-19 Response and
Economic Contingency Reserve..... 113,500

Unassigned - Federal & State Emergency Revenue Reserve... 100,000

Unassigned - Fiscal Cliff Reserve..... 293,900

Unassigned - Business Tax Stabilization Reserve..... 149,000

Unassigned - Gross Receipts Prepayment Reserve..... 26,000

Unassigned - Other Reserves..... 13,807

Unassigned - Available for future appropriations..... 31,784

Subtotal..... 1,153,904

Fund Balance, June 30, 2021 - Budget basis..... \$ 2,803,535

The notes to the financial statements are an integral part of this statement.

UNAUDITED

Balance Sheet
Governmental Funds
 June 30, 2021
 (With comparative financial information as of June 30, 2020)
 (In Thousands)

	General Fund		Other Governmental Funds		Total Governmental Funds	
	2021	2020	2021	2020	2021	2020
Assets:						
Deposits and investments with City Treasury.....	\$ 3,549,740	\$ 3,492,112	\$ 3,731,984	\$ 3,236,428	\$ 7,281,724	\$ 6,728,540
Deposits and investments outside City Treasury.....	132	126	344,031	310,574	344,163	310,700
Receivables (net of allowance for uncollectible amounts of \$337,375 in 2021; \$309,138 in 2020):						
Property taxes and penalties.....	174,906	173,412	9,941	11,240	184,847	184,652
Other local taxes.....	249,316	277,813	131,301	120,764	380,617	398,577
Federal and state grants and subventions.....	203,173	223,694	144,701	101,237	347,874	324,931
Charges for services.....	107,488	106,265	16,173	16,612	123,661	122,877
Interest and other.....	4,773	16,123	4,141	14,180	8,914	30,303
Due from other funds.....	6,687	6,912	9,919	14,196	16,606	21,108
Due from component units.....	8,283	8,763	5,897	6,963	14,180	15,726
Advance to component unit.....	-	-	2,896	4,669	2,896	4,669
Loans receivable (net of allowance for uncollectible amounts of \$1,972,980 in 2021; \$1,746,661 in 2020)	-	15,461	159,426	129,223	159,426	144,684
Inventories.....	37,954	44,703	-	-	37,954	44,703
Other assets.....	32,136	8,856	25,797	17,131	57,933	25,987
Total assets.....	\$ 4,374,588	\$ 4,374,240	\$ 4,586,207	\$ 3,983,217	\$ 8,960,795	\$ 8,357,457
Liabilities:						
Accounts payable.....	\$ 317,858	\$ 348,732	\$ 175,049	\$ 207,538	\$ 492,907	\$ 556,270
Accrued payroll.....	133,386	119,761	25,976	21,323	159,362	141,084
Unearned grant and subvention revenues.....	23,361	76,172	146,199	111,652	169,560	187,824
Due to other funds.....	523	1,030	66,055	58,895	66,578	59,925
Unearned revenues and other liabilities.....	898,725	785,789	293,235	916,348	1,191,960	1,702,137
Bonds, loans, capital leases, and other payables.....	-	-	18,760	108,190	18,760	108,190
Total liabilities.....	1,373,853	1,331,484	725,274	1,423,946	2,099,127	2,755,430
Deferred inflows of resources.....	330,631	356,834	253,838	205,317	584,469	562,151
Fund balances:						
Nonspendable.....	2,714	1,274	82	82	2,796	1,356
Restricted.....	114,539	229,069	3,384,275	2,229,282	3,498,814	2,458,351
Committed.....	320,637	363,410	-	-	320,637	363,410
Assigned.....	1,562,035	1,581,761	224,658	125,319	1,786,693	1,707,080
Unassigned.....	670,179	510,408	(1,920)	(729)	668,259	509,679
Total fund balances.....	2,670,104	2,685,922	3,607,095	2,353,954	6,277,199	5,039,876
Total liabilities, deferred inflows of resources and fund balances.....	\$ 4,374,588	\$ 4,374,240	\$ 4,586,207	\$ 3,983,217	\$ 8,960,795	\$ 8,357,457

The notes to the financial statements are an integral part of this statement.

CITY AND COUNTY OF SAN FRANCISCO

UNAUDITED

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds

Year Ended June 30, 2021

(With comparative financial information year ended June 30, 2020)

(In Thousands)

	General Fund		Other Governmental Funds		Total Governmental Funds	
	2021	2020	2021	2020	2021	2020
Revenues:						
Property taxes.....	\$ 2,332,864	\$ 2,075,002	\$ 631,889	\$ 579,935	\$ 2,964,753	\$ 2,654,937
Business taxes.....	722,642	822,154	1,171,962	11,777	1,894,604	833,931
Sales and use tax.....	146,863	180,184	86,530	99,269	233,393	279,453
Hotel room tax.....	33,177	252,170	4,521	28,800	37,698	280,970
Utility users tax.....	81,367	94,231	-	-	81,367	94,231
Parking tax.....	47,555	69,461	-	-	47,555	69,461
Real property transfer tax.....	344,661	334,535	-	-	344,661	334,535
Other local taxes.....	55,395	65,599	6,218	5,264	61,613	70,863
Licenses, permits and franchises.....	12,332	25,318	14,854	13,154	27,186	38,472
Fines, forfeitures, and penalties.....	4,508	3,705	69,765	40,125	74,273	43,830
Interest and investment income.....	(1,605)	65,459	12,293	76,179	10,688	141,638
Rents and concessions.....	5,111	9,816	71,202	109,049	76,313	118,865
Intergovernmental:						
Federal.....	705,120	378,467	202,242	212,230	907,362	590,697
State.....	892,897	802,470	212,937	187,794	1,105,834	990,264
Other.....	9,786	2,404	17,104	24,079	26,890	26,483
Charges for services.....	230,048	229,759	146,065	168,646	376,113	398,405
Other.....	46,434	62,218	136,392	152,141	182,826	214,359
Total revenues.....	<u>5,669,155</u>	<u>5,472,952</u>	<u>2,783,974</u>	<u>1,708,442</u>	<u>8,453,129</u>	<u>7,181,394</u>
Expenditures:						
Current:						
Public protection.....	1,498,514	1,479,195	77,942	71,930	1,576,456	1,551,125
Public works, transportation and commerce.....	204,973	203,350	253,181	285,347	458,154	488,697
Human welfare and neighborhood development.....	1,562,982	1,252,865	776,955	817,523	2,339,937	2,070,388
Community health.....	1,056,590	909,261	114,140	117,654	1,170,730	1,026,915
Culture and recreation.....	145,405	155,164	271,701	304,993	417,106	460,157
General administration and finance.....	314,298	304,073	81,494	88,556	395,792	392,629
General City responsibilities.....	113,913	129,941	-	-	113,913	129,941
Debt service:						
Principal retirement.....	-	-	356,986	296,875	356,986	296,875
Interest and other fiscal charges.....	338	-	154,620	150,646	154,958	150,646
Bond issuance costs.....	-	-	7,864	4,455	7,864	4,455
Payment to refunded bond escrow agent.....	-	-	7,167	8,905	7,167	8,905
Capital outlay.....	-	-	275,638	454,137	275,638	454,137
Total expenditures.....	<u>4,897,013</u>	<u>4,433,849</u>	<u>2,377,688</u>	<u>2,601,021</u>	<u>7,274,701</u>	<u>7,034,870</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>772,142</u>	<u>1,039,103</u>	<u>406,286</u>	<u>(892,579)</u>	<u>1,178,428</u>	<u>146,524</u>
Other financing sources (uses):						
Transfers in.....	343,498	87,618	620,149	613,773	963,647	701,391
Transfers out.....	(1,166,855)	(1,157,822)	(658,831)	(222,503)	(1,825,686)	(1,380,325)
Issuance of bonds:						
Face value of bonds issued.....	-	-	985,535	615,625	985,535	615,625
Premium on issuance of bonds.....	-	-	93,427	73,759	93,427	73,759
Payment to refunded bond escrow agent.....	-	-	(193,579)	(257,675)	(193,579)	(257,675)
Total other financing sources (uses).....	<u>(823,357)</u>	<u>(1,070,204)</u>	<u>846,701</u>	<u>822,979</u>	<u>23,344</u>	<u>(247,225)</u>
Net changes in fund balances.....	<u>(51,215)</u>	<u>(31,101)</u>	<u>1,252,987</u>	<u>(69,600)</u>	<u>1,201,772</u>	<u>(100,701)</u>
Fund balances at beginning of year,						
as previously reported.....	2,685,922	2,717,023	2,353,954	2,423,554	5,039,876	5,140,577
Cumulative effect of accounting change.....	35,397	-	154	-	35,551	-
Fund balances at beginning of year, as restated.....	<u>2,721,319</u>	<u>2,717,023</u>	<u>2,354,108</u>	<u>2,423,554</u>	<u>5,075,427</u>	<u>5,140,577</u>
Fund balances at end of year.....	<u>\$ 2,670,104</u>	<u>\$ 2,685,922</u>	<u>\$ 3,607,095</u>	<u>\$ 2,353,954</u>	<u>\$ 6,277,199</u>	<u>\$ 5,039,876</u>

The notes to the financial statements are an integral part of this statement.

UNAUDITED

**Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021
(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.....	\$ 3,258,396	\$ 150,872	\$ 318,732	\$ 3,984	\$ 3,731,984
Deposits and investments outside City Treasury.....	141,859	71,745	130,427	-	344,031
Receivables:					
Property taxes and penalties.....	4,258	5,683	-	-	9,941
Other local taxes.....	131,301	-	-	-	131,301
Federal and state grants and subventions.....	130,678	-	14,023	-	144,701
Charges for services.....	16,173	-	-	-	16,173
Interest and other.....	3,820	173	146	2	4,141
Due from other funds.....	361	-	9,558	-	9,919
Due from component unit.....	5,897	-	-	-	5,897
Advance to component unit.....	2,896	-	-	-	2,896
Loans receivable (net of allowance for uncollectible amounts).....	159,426	-	-	-	159,426
Other assets.....	<u>25,797</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,797</u>
Total assets.....	<u>\$ 3,880,862</u>	<u>\$ 228,473</u>	<u>\$ 472,886</u>	<u>\$ 3,986</u>	<u>\$ 4,586,207</u>
Liabilities:					
Accounts payable.....	\$ 138,756	\$ -	\$ 36,225	\$ 68	\$ 175,049
Accrued payroll.....	25,237	-	739	-	25,976
Unearned grant and subvention revenue.....	140,144	-	6,055	-	146,199
Due to other funds.....	57,364	5	8,686	-	66,055
Unearned revenues and other liabilities.....	270,783	10,846	11,606	-	293,235
Bonds, loans, capital leases, and other payables.....	<u>18,760</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,760</u>
Total liabilities.....	<u>651,044</u>	<u>10,851</u>	<u>63,311</u>	<u>68</u>	<u>725,274</u>
Deferred inflows of resources.....	<u>247,831</u>	<u>4,772</u>	<u>1,235</u>	<u>-</u>	<u>253,838</u>
Fund balances:					
Nonspendable.....	82	-	-	-	82
Restricted.....	2,759,167	212,850	408,340	3,918	3,384,275
Assigned.....	224,658	-	-	-	224,658
Unassigned.....	<u>(1,920)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,920)</u>
Total fund balances.....	<u>2,981,987</u>	<u>212,850</u>	<u>408,340</u>	<u>3,918</u>	<u>3,607,095</u>
Total liabilities, deferred inflows of resources and fund balances.....	<u>\$ 3,880,862</u>	<u>\$ 228,473</u>	<u>\$ 472,886</u>	<u>\$ 3,986</u>	<u>\$ 4,586,207</u>

The notes to the financial statements are an integral part of this statement.

CITY AND COUNTY OF SAN FRANCISCO

UNAUDITED

Combining Statement of Revenues, Expenditures, and Changes
in Fund Balances - Nonmajor Governmental Funds
Year Ended June 30, 2021
(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund Bequest Fund	Total Nonmajor Governmental Funds
Revenues:					
Property taxes.....	\$ 264,390	\$ 367,499	\$ -	\$ -	\$ 631,889
Business taxes.....	1,171,962	-	-	-	1,171,962
Sales and use tax.....	86,530	-	-	-	86,530
Hotel room tax.....	4,521	-	-	-	4,521
Other local taxes.....	6,218	-	-	-	6,218
Licenses, permits, and franchises.....	14,854	-	-	-	14,854
Fines, forfeitures, and penalties.....	50,337	19,428	-	-	69,765
Interest and investment income.....	11,285	1,386	(508)	130	12,293
Rents and concessions.....	71,130	-	62	10	71,202
Intergovernmental:					
Federal.....	196,800	-	5,442	-	202,242
State.....	199,478	729	12,730	-	212,937
Other.....	15,498	-	1,606	-	17,104
Charges for services.....	146,065	-	-	-	146,065
Other.....	131,562	3,919	873	38	136,392
Total revenues.....	<u>2,370,630</u>	<u>392,961</u>	<u>20,205</u>	<u>178</u>	<u>2,783,974</u>
Expenditures:					
Current:					
Public protection.....	77,942	-	-	-	77,942
Public works, transportation and commerce.....	253,181	-	-	-	253,181
Human welfare and neighborhood development.....	776,941	-	-	14	776,955
Community health.....	114,140	-	-	-	114,140
Culture and recreation.....	271,146	-	-	555	271,701
General administration and finance.....	81,494	-	-	-	81,494
Debt service:					
Principal retirement.....	13,781	343,205	-	-	356,986
Interest and other fiscal charges.....	9,702	142,875	2,043	-	154,620
Bond issuance costs.....	1,790	1,729	4,345	-	7,864
Payment to refunded bond escrow agent.....	-	7,167	-	-	7,167
Capital outlay.....	-	-	275,638	-	275,638
Total expenditures.....	<u>1,600,117</u>	<u>494,976</u>	<u>282,026</u>	<u>569</u>	<u>2,377,688</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>770,513</u>	<u>(102,015)</u>	<u>(261,821)</u>	<u>(391)</u>	<u>406,286</u>
Other financing sources (uses):					
Transfers in.....	488,091	116,866	15,059	133	620,149
Transfers out.....	(457,936)	-	(200,895)	-	(658,831)
Issuance of bonds:					
Face value of bonds issued.....	357,165	161,870	466,500	-	985,535
Premium on issuance of bonds.....	-	33,498	59,929	-	93,427
Payment to refunded bond escrow agent.....	-	(193,579)	-	-	(193,579)
Total other financing sources (uses).....	<u>387,320</u>	<u>118,655</u>	<u>340,593</u>	<u>133</u>	<u>846,701</u>
Net changes in fund balances.....	<u>1,157,833</u>	<u>16,640</u>	<u>78,772</u>	<u>(258)</u>	<u>1,252,987</u>
Fund balances at beginning of year, as previously reported.....	1,824,000	196,210	329,568	4,176	2,353,954
Cumulative effect of accounting change.....	154	-	-	-	154
Fund balances at beginning of year, as restated.....	<u>1,824,154</u>	<u>196,210</u>	<u>329,568</u>	<u>4,176</u>	<u>2,354,108</u>
Fund balances at end of year.....	<u>\$ 2,981,987</u>	<u>\$ 212,850</u>	<u>\$ 408,340</u>	<u>\$ 3,918</u>	<u>\$ 3,607,095</u>

The notes to the financial statements are an integral part of this statement.

UNAUDITED

Combining Balance Sheet
Nonmajor Governmental Funds – Special Revenue Funds
 June 30, 2021
 (In Thousands)

	Building Inspection Fund	Children and Families Fund	Community / Neighborhood Development Fund	Community Health Services Fund	Convention Facilities Fund	Courts Fund
Assets:						
Deposits and investments with City Treasury.....	\$ 144,488	\$ 658,598	\$ 1,614,280	\$ 73,779	\$ 25,475	\$ -
Deposits and investments outside City Treasury.....	5	-	97,838	-	-	-
Receivables:						
Property taxes and penalties.....	-	1,806	-	-	-	-
Other local taxes.....	-	45,725	66,409	-	-	-
Federal and state grants and subventions.....	-	3,594	28,071	34,780	-	-
Charges for services.....	146	-	360	14	182	131
Interest and other.....	83	319	775	35	391	-
Due from other funds.....	-	-	-	-	-	-
Due from component unit.....	-	-	-	-	-	-
Advance to component unit.....	-	-	-	-	-	-
Loans receivable (net of allowance for uncollectible amounts).....	155	-	158,825	-	-	-
Other assets.....	-	-	22,575	-	-	-
Total assets.....	\$ 144,877	\$ 710,042	\$ 1,989,133	\$ 108,608	\$ 26,048	\$ 131
Liabilities:						
Accounts payable.....	\$ 1,966	\$ 33,372	\$ 26,425	\$ 14,946	\$ 466	\$ -
Accrued payroll.....	2,438	1,015	1,320	1,974	44	-
Unearned grant and subvention revenues.....	-	1,986	70,270	12,938	-	-
Due to other funds.....	-	-	50	161	-	131
Unearned revenues and other liabilities.....	9,545	160,363	82,189	-	2,269	-
Bonds, loans, capital leases, and other payables.....	-	-	18,760	-	-	-
Total liabilities.....	13,949	196,736	199,014	30,019	2,779	131
Deferred inflows of resources.....	155	4,102	165,255	18,862	-	-
Fund balances:						
Nonspendable.....	-	-	-	-	-	-
Restricted.....	130,773	509,204	1,523,162	59,727	23,269	-
Assigned.....	-	-	101,702	-	-	-
Unassigned.....	-	-	-	-	-	-
Total fund balances.....	130,773	509,204	1,624,864	59,727	23,269	-
Total liabilities, deferred inflows of resources and fund balances.....	\$ 144,877	\$ 710,042	\$ 1,989,133	\$ 108,608	\$ 26,048	\$ 131

(Continued)

The notes to the financial statements are an integral part of this statement.

Combining Balance Sheet
Nonmajor Governmental Funds – Special Revenue Funds (Continued)
 June 30, 2021
 (In Thousands)

	Culture and Recreation Fund	Environmental Protection Fund	Gasoline Tax Fund	General Services Fund	Gift and Other Expendable Trusts Fund	Golf Fund
Assets:						
Deposits and investments with City Treasury.....	\$ 33,922	\$ 252	\$ 77,417	\$ 36,929	\$ 22,116	\$ 15,053
Deposits and investments outside City Treasury.....	1,927	-	-	-	3	-
Receivables:						
Property taxes and penalties.....	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-
Federal and state grants and subventions.....	88	267	5,518	356	-	-
Charges for services.....	117	-	346	571	213	447
Interest and other.....	8	-	34	516	4	8
Due from other funds.....	-	52	-	-	-	-
Due from component unit.....	-	-	-	-	-	-
Advance to component unit.....	-	-	-	-	-	-
Loans receivable (net of allowance for uncollectible amounts).....	-	-	-	-	-	-
Other assets.....	-	-	-	171	-	-
Total assets.....	<u>\$ 36,062</u>	<u>\$ 571</u>	<u>\$ 83,315</u>	<u>\$ 38,543</u>	<u>\$ 22,336</u>	<u>\$ 15,508</u>
Liabilities:						
Accounts payable.....	\$ 1,872	\$ 340	\$ 4,510	\$ 4,385	\$ 1,317	\$ 1,309
Accrued payroll.....	267	159	559	629	29	289
Unearned grant and subvention revenues.....	97	441	-	4,025	-	-
Due to other funds.....	-	-	-	-	-	-
Unearned revenues and other liabilities.....	590	-	40	-	2	1,000
Bonds, loans, capital leases, and other payables.....	-	-	-	-	-	-
Total liabilities.....	<u>2,826</u>	<u>940</u>	<u>5,109</u>	<u>9,039</u>	<u>1,348</u>	<u>2,598</u>
Deferred inflows of resources.....	88	258	314	744	154	-
Fund balances:						
Nonspendable.....	-	-	-	-	-	-
Restricted.....	20,994	-	77,892	8,806	20,834	-
Assigned.....	12,154	-	-	19,954	-	12,910
Unassigned.....	-	(627)	-	-	-	-
Total fund balances.....	<u>33,148</u>	<u>(627)</u>	<u>77,892</u>	<u>28,760</u>	<u>20,834</u>	<u>12,910</u>
Total liabilities, deferred inflows of resources and fund balances.....	<u>\$ 36,062</u>	<u>\$ 571</u>	<u>\$ 83,315</u>	<u>\$ 38,543</u>	<u>\$ 22,336</u>	<u>\$ 15,508</u>

(Continued)

The notes to the financial statements are an integral part of this statement.

Combining Balance Sheet
Nonmajor Governmental Funds – Special Revenue Funds (Continued)
 June 30, 2021
 (In Thousands)

	Human Welfare Fund	Low and Moderate Income Housing Asset Fund	Open Space and Park Fund	Public Library Fund	Public Protection Fund	Public Works, Transportation and Commerce Fund
Assets:						
Deposits and investments with City Treasury.....	\$ 49,330	\$ 48,388	\$ 67,774	\$ 119,037	\$ 66,145	\$ 89,741
Deposits and investments outside City Treasury.....	-	-	-	-	4	-
Receivables:						
Property taxes and penalties.....	-	-	1,226	1,226	-	-
Other local taxes.....	-	-	-	-	-	935
Federal and state grants and subventions.....	9,670	-	-	-	24,117	250
Charges for services.....	1	-	-	5	4,326	8,572
Interest and other.....	15	26	33	24	6	20
Due from other funds.....	-	-	-	-	-	88
Due from component unit.....	-	-	-	-	-	2,633
Advance to component unit.....	-	2,896	-	-	-	-
Loans receivable (net of allowance for uncollectible amounts).....	-	446	-	-	-	-
Other assets.....	75	-	2,891	-	-	3
Total assets.....	\$ 59,091	\$ 51,756	\$ 71,924	\$ 120,292	\$ 94,598	\$ 102,242
Liabilities:						
Accounts payable.....	\$ 14,553	\$ 122	\$ 1,312	\$ 4,733	\$ 6,330	\$ 4,196
Accrued payroll.....	287	64	1,210	4,758	2,219	5,353
Unearned grant and subvention revenues.....	31,589	-	-	17	18,781	-
Due to other funds.....	-	-	-	-	-	517
Unearned revenues and other liabilities.....	13	2,032	2,328	2,326	-	6,403
Bonds, loans, capital leases, and other payables.....	-	-	-	-	-	-
Total liabilities.....	46,442	2,218	4,850	11,834	27,330	16,469
Deferred inflows of resources.....	3,773	3,342	1,031	1,034	17,745	7,567
Fund balances:						
Nonspendable.....	-	-	-	-	-	-
Restricted.....	6,904	46,196	66,043	106,138	45,270	7,779
Assigned.....	1,972	-	-	1,286	4,253	70,427
Unassigned.....	-	-	-	-	-	-
Total fund balances.....	8,876	46,196	66,043	107,424	49,523	78,206
Total liabilities, deferred inflows of resources and fund balances.....	\$ 59,091	\$ 51,756	\$ 71,924	\$ 120,292	\$ 94,598	\$ 102,242

(Continued)

The notes to the financial statements are an integral part of this statement.

Combining Balance Sheet
Nonmajor Governmental Funds – Special Revenue Funds (Continued)
 June 30, 2021
 (In Thousands)

	San Francisco County				
	Real Property Fund	Transportation Authority Fund	Senior Citizens Program Fund	War Memorial Fund	Total
Assets:					
Deposits and investments with City Treasury.....	\$ 21,451	\$ 82,896	\$ -	\$ 11,325	\$ 3,258,396
Deposits and investments outside City Treasury.....	-	42,082	-	-	141,859
Receivables:					
Property taxes and penalties.....	-	-	-	-	4,258
Other local taxes.....	-	18,232	-	-	131,301
Federal and state grants and subventions.....	-	21,935	2,032	-	130,678
Charges for services.....	742	-	-	-	16,173
Interest and other.....	1	1,517	-	5	3,820
Due from other funds.....	-	221	-	-	361
Due from component unit.....	-	3,264	-	-	5,897
Advance to component unit.....	-	-	-	-	2,896
Loans receivable (net of allowance for uncollectible amounts).....	-	-	-	-	159,426
Other assets.....	-	82	-	-	25,797
Total assets.....	\$ 22,194	\$ 170,229	\$ 2,032	\$ 11,330	\$ 3,880,862
Liabilities:					
Accounts payable.....	\$ 2,647	\$ 12,728	\$ 335	\$ 892	\$ 138,756
Accrued payroll.....	1,830	300	-	493	25,237
Unearned grant and subvention revenues.....	-	-	-	-	140,144
Due to other funds.....	-	54,808	1,697	-	57,364
Unearned revenues and other liabilities.....	1,627	-	-	56	270,783
Bonds, loans, capital leases, and other payables.....	-	-	-	-	18,760
Total liabilities.....	6,104	67,836	2,032	1,441	651,044
Deferred inflows of resources.....	683	21,431	1,293	-	247,831
Fund balances:					
Nonspendable.....	-	82	-	-	82
Restricted.....	15,407	80,880	-	9,889	2,759,167
Assigned.....	-	-	-	-	224,658
Unassigned.....	-	-	(1,293)	-	(1,920)
Total fund balances.....	15,407	80,962	(1,293)	9,889	2,981,987
Total liabilities, deferred inflows of resources and fund balances.....	\$ 22,194	\$ 170,229	\$ 2,032	\$ 11,330	\$ 3,880,862

The notes to the financial statements are an integral part of this statement.

CITY AND COUNTY OF SAN FRANCISCO

UNAUDITED

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds – Special Revenue Funds
Year Ended June 30, 2021
(In Thousands)

	Building Inspection Fund	Children and Families Fund	Community / Neighborhood Development Fund	Community Health Services Fund	Convention Facilities Fund	Courts Fund
Revenues:						
Property taxes.....	\$ -	\$ 117,446	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	490,264	681,698	-	-	-
Sales and use tax.....	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-
Licenses, permits, and franchises.....	6,938	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	40,081	3,476	-	14
Interest and investment income.....	(210)	1,973	6,637	363	763	-
Rents and concessions.....	-	-	613	-	2,875	-
Intergovernmental:						
Federal.....	-	9,406	49,582	50,366	-	-
State.....	-	13,859	1,080	70,663	-	-
Other.....	-	-	180	-	-	-
Charges for services.....	48,318	-	16,019	5,083	-	1,855
Other.....	17	1,149	114,206	288	-	-
Total revenues.....	<u>55,063</u>	<u>634,097</u>	<u>910,096</u>	<u>130,239</u>	<u>3,638</u>	<u>1,869</u>
Expenditures:						
Current:						
Public protection.....	-	-	2,588	71	-	383
Public works, transportation and commerce... Human welfare and neighborhood development.....	86,486	-	21,136	2,990	-	-
Community health.....	-	337,382	254,910	600	-	-
Culture and recreation.....	-	-	6,316	107,643	-	-
General administration and finance.....	-	-	1,133	-	33,355	-
Debt service:	-	-	4,939	-	-	-
Principal retirement.....	-	-	-	-	-	-
Interest and other fiscal charges.....	-	-	51	-	-	-
Bond issuance costs.....	-	-	1,790	-	-	-
Total expenditures.....	<u>86,486</u>	<u>337,382</u>	<u>292,863</u>	<u>111,304</u>	<u>33,355</u>	<u>383</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(31,423)</u>	<u>296,715</u>	<u>617,233</u>	<u>18,935</u>	<u>(29,717)</u>	<u>1,486</u>
Other financing sources (uses):						
Transfers in.....	173	139,145	94,613	-	36,940	2
Transfers out.....	-	(110,900)	(197,741)	(73)	(28,784)	(2,607)
Issuance of bonds:						
Face value of bonds issued.....	-	-	357,165	-	-	-
Face value of loans issued.....	-	-	-	-	-	-
Discount on issuance of bonds.....	-	-	-	-	-	-
Premium on issuance of bonds.....	-	-	-	-	-	-
Payment to refunded bond escrow agent.....	-	-	-	-	-	-
Total other financing sources (uses).....	<u>173</u>	<u>28,245</u>	<u>254,037</u>	<u>(73)</u>	<u>8,156</u>	<u>(2,605)</u>
Net changes in fund balances.....	<u>(31,250)</u>	<u>324,960</u>	<u>871,270</u>	<u>18,862</u>	<u>(21,561)</u>	<u>(1,119)</u>
Fund balances at beginning of year as previously reported.....	162,023	184,244	753,594	40,865	44,830	1,119
Cumulative effect of accounting change.....	-	-	-	-	-	-
Fund balances at beginning of year, as restated..	<u>162,023</u>	<u>184,244</u>	<u>753,594</u>	<u>40,865</u>	<u>44,830</u>	<u>1,119</u>
Fund balances at end of year.....	<u>\$ 130,773</u>	<u>\$ 509,204</u>	<u>\$ 1,624,864</u>	<u>\$ 59,727</u>	<u>\$ 23,269</u>	<u>\$ -</u>

(Continued)

The notes to the financial statements are an integral part of this statement.

UNAUDITED

CITY AND COUNTY OF SAN FRANCISCO

UNAUDITED

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds – Special Revenue Funds (Continued)
Year Ended June 30, 2021
(In Thousands)

	Culture and Recreation Fund	Environmental Protection Fund	Gasoline Tax Fund	General Services Fund	Gift and Other Expendable Trusts Fund	Golf Fund
Revenues:						
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-
Hotel room tax.....	4,521	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-
Licenses, permits, and franchises.....	11	-	-	1,912	-	-
Fines, forfeitures, and penalties.....	1	-	-	-	1,755	-
Interest and investment income.....	6	-	(27)	(6)	(50)	16
Rents and concessions.....	464	-	-	397	-	2,587
Intergovernmental:						
Federal.....	40	50	-	1,977	-	-
State.....	50	2,181	53,713	6,229	-	-
Other.....	-	102	-	-	-	-
Charges for services.....	4,903	88	626	2,374	110	11,384
Other.....	1,803	426	42	1,645	6,686	-
Total revenues.....	11,799	2,847	54,354	14,528	8,501	13,987
Expenditures:						
Current:						
Public protection.....	-	-	-	92	217	-
Public works, transportation and commerce... development.....	1,945	-	43,990	1	3,027	-
Human welfare and neighborhood development.....	1,837	4,848	-	66	13,656	-
Community health.....	-	-	-	-	-	-
Culture and recreation.....	17,719	-	-	447	1,773	16,990
General administration and finance.....	15,412	13	9	13,004	23	-
Debt service:						
Principal retirement.....	471	-	-	-	-	-
Interest and other fiscal charges.....	1,276	-	-	-	-	-
Bond issuance costs.....	-	-	-	-	-	-
Total expenditures.....	38,660	4,861	43,999	13,610	18,696	16,990
Excess (deficiency) of revenues over (under) expenditures.....	(26,861)	(2,014)	10,355	918	(10,195)	(3,003)
Other financing sources (uses):						
Transfers in.....	25,794	228	-	158	-	7,304
Transfers out.....	-	-	(2,871)	-	(58)	(1,180)
Issuance of bonds:						
Face value of bonds issued.....	-	-	-	-	-	-
Face value of loans issued.....	-	-	-	-	-	-
Discount on issuance of bonds.....	-	-	-	-	-	-
Premium on issuance of bonds.....	-	-	-	-	-	-
Payment to refunded bond escrow agent.....	-	-	-	-	-	-
Total other financing sources (uses).....	25,794	228	(2,871)	158	(58)	6,124
Net changes in fund balances.....	(1,067)	(1,786)	7,484	1,076	(10,253)	3,121
Fund balances at beginning of year						
as previously reported.....	34,215	1,159	70,408	27,684	31,087	9,789
Cumulative effect of accounting change.....	-	-	-	-	-	-
Fund balances at beginning of year, as restated..	34,215	1,159	70,408	27,684	31,087	9,789
Fund balances at end of year.....	\$ 33,148	\$ (627)	\$ 77,892	\$ 28,760	\$ 20,834	\$ 12,910

(Continued)

The notes to the financial statements are an integral part of this statement.

UNAUDITED

CITY AND COUNTY OF SAN FRANCISCO

UNAUDITED

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds – Special Revenue Funds (Continued)
Year Ended June 30, 2021
(In Thousands)

	Human Welfare Fund	Low and Moderate Income Housing Asset Fund	Open Space and Park Fund	Public Library Fund	Public Protection Fund	Public Works, Transportation and Commerce Fund
Revenues:						
Property taxes.....	\$ -	\$ -	\$ 73,472	\$ 73,472	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	6,218
Licenses, permits, and franchises.....	104	-	-	-	375	-
Fines, forfeitures, and penalties.....	5	-	-	-	3,936	68
Interest and investment income.....	(121)	2,131	(84)	(87)	(3)	(26)
Rents and concessions.....	-	2,842	-	2	-	-
Intergovernmental:						
Federal.....	40,809	-	-	-	32,172	-
State.....	26,420	-	133	186	23,356	-
Other.....	-	1,773	-	3	-	7,895
Charges for services.....	118	-	-	42	18,322	36,232
Other.....	-	3,573	-	-	1,418	274
Total revenues.....	<u>67,335</u>	<u>10,319</u>	<u>73,521</u>	<u>73,618</u>	<u>79,576</u>	<u>50,661</u>
Expenditures:						
Current:						
Public protection.....	-	-	-	-	74,591	-
Public works, transportation and commerce...	7,608	-	4,986	8,018	119	29,427
Human welfare and neighborhood development.....	123,414	9,904	-	-	6,496	16,263
Community health.....	-	-	-	-	181	-
Culture and recreation.....	-	-	51,115	133,946	-	20
General administration and finance.....	-	-	-	-	1,997	294
Debt service:						
Principal retirement.....	-	-	-	-	-	-
Interest and other fiscal charges.....	-	-	-	-	-	-
Bond issuance costs.....	-	-	-	-	-	-
Total expenditures.....	<u>131,022</u>	<u>9,904</u>	<u>56,101</u>	<u>141,964</u>	<u>83,384</u>	<u>46,004</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(63,687)</u>	<u>415</u>	<u>17,420</u>	<u>(68,346)</u>	<u>(3,808)</u>	<u>4,657</u>
Other financing sources (uses):						
Transfers in.....	56,461	-	1,180	86,180	47	20,383
Transfers out.....	-	-	(6,931)	(8,390)	(1,288)	(11,309)
Issuance of bonds:						
Face value of bonds issued.....	-	-	-	-	-	-
Face value of loans issued.....	-	-	-	-	-	-
Discount on issuance of bonds.....	-	-	-	-	-	-
Premium on issuance of bonds.....	-	-	-	-	-	-
Payment to refunded bond escrow agent.....	-	-	-	-	-	-
Total other financing sources (uses).....	<u>56,461</u>	<u>-</u>	<u>(5,751)</u>	<u>77,790</u>	<u>(1,241)</u>	<u>9,074</u>
Net changes in fund balances.....	<u>(7,226)</u>	<u>415</u>	<u>11,669</u>	<u>9,444</u>	<u>(5,049)</u>	<u>13,731</u>
Fund balances at beginning of year as previously reported.....	16,071	45,781	54,374	97,980	54,524	64,475
Cumulative effect of accounting change.....	31	-	-	-	48	-
Fund balances at beginning of year, as restated..	<u>16,102</u>	<u>45,781</u>	<u>54,374</u>	<u>97,980</u>	<u>54,572</u>	<u>64,475</u>
Fund balances at end of year.....	<u>\$ 8,876</u>	<u>\$ 46,196</u>	<u>\$ 66,043</u>	<u>\$ 107,424</u>	<u>\$ 49,523</u>	<u>\$ 78,206</u>

(Continued)

The notes to the financial statements are an integral part of this statement.

UNAUDITED

CITY AND COUNTY OF SAN FRANCISCO

UNAUDITED

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds – Special Revenue Funds (Continued)
Year Ended June 30, 2021
(In Thousands)

	Real Property Fund	San Francisco County Transportation Authority Fund	Senior Citizens Program Fund	War Memorial Fund	Total
Revenues:					
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ 264,390
Business taxes.....	-	-	-	-	1,171,962
Sales and use tax.....	-	86,530	-	-	86,530
Hotel room tax.....	-	-	-	-	4,521
Other local taxes.....	-	-	-	-	6,218
Licenses, permits, and franchises.....	-	5,514	-	-	14,854
Fines, forfeitures, and penalties.....	1,001	-	-	-	50,337
Interest and investment income.....	23	3	-	(16)	11,285
Rents and concessions.....	60,114	-	-	1,236	71,130
Intergovernmental:					
Federal.....	23	6,869	5,506	-	196,800
State.....	-	126	1,482	-	199,478
Other.....	752	4,793	-	-	15,498
Charges for services.....	532	-	-	59	146,065
Other.....	-	35	-	-	131,562
Total revenues.....	<u>62,445</u>	<u>103,870</u>	<u>6,988</u>	<u>1,279</u>	<u>2,370,630</u>
Expenditures:					
Current:					
Public protection.....	-	-	-	-	77,942
Public works, transportation and commerce...	409	42,212	-	827	253,181
Human welfare and neighborhood development.....	-	-	7,565	-	776,941
Community health.....	-	-	-	-	114,140
Culture and recreation.....	-	-	-	14,648	271,146
General administration and finance.....	45,803	-	-	-	81,494
Debt service:					
Principal retirement.....	-	13,310	-	-	13,781
Interest and other fiscal charges.....	3	8,372	-	-	9,702
Bond issuance costs.....	-	-	-	-	1,790
Total expenditures.....	<u>46,215</u>	<u>63,894</u>	<u>7,565</u>	<u>15,475</u>	<u>1,600,117</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>16,230</u>	<u>39,976</u>	<u>(577)</u>	<u>(14,196)</u>	<u>770,513</u>
Other financing sources (uses):					
Transfers in.....	-	5,643	13	13,827	488,091
Transfers out.....	(13,292)	(72,512)	-	-	(457,936)
Issuance of bonds:					
Face value of bonds issued.....	-	-	-	-	357,165
Face value of loans issued.....	-	-	-	-	-
Discount on issuance of bonds.....	-	-	-	-	-
Premium on issuance of bonds.....	-	-	-	-	-
Payment to refunded bond escrow agent.....	-	-	-	-	-
Total other financing sources (uses).....	<u>(13,292)</u>	<u>(66,869)</u>	<u>13</u>	<u>13,827</u>	<u>387,320</u>
Net changes in fund balances.....	<u>2,938</u>	<u>(26,893)</u>	<u>(564)</u>	<u>(369)</u>	<u>1,157,833</u>
Fund balances at beginning of year as previously reported.....	12,469	107,780	(729)	10,258	1,824,000
Cumulative effect of accounting change.....	-	75	-	-	154
Fund balances at beginning of year, as restated..	<u>12,469</u>	<u>107,855</u>	<u>(729)</u>	<u>10,258</u>	<u>1,824,154</u>
Fund balances at end of year.....	<u>\$ 15,407</u>	<u>\$ 80,962</u>	<u>\$ (1,293)</u>	<u>\$ 9,889</u>	<u>\$ 2,981,987</u>

The notes to the financial statements are an integral part of this statement.

UNAUDITED

**Combining Schedule of Revenues, Expenditures, and Changes
in Fund Balances – Budget and Actual – Budget Basis
Nonmajor Governmental Funds – Special Revenue Funds
Year Ended June 30, 2021
(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.....	\$ -	\$ -	\$ -	\$ -	\$ 107,780	\$ 107,780	\$ 117,446	\$ 9,666
Business taxes.....	-	-	-	-	379,845	490,264	490,264	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	6,334	6,334	6,938	604	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	2,500	2,500	1,022	(1,478)	845	5,512	5,629	117
Rents and concessions.....	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal.....	-	-	-	-	9,886	10,161	9,547	(614)
State.....	-	-	-	-	13,952	12,843	13,029	186
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	38,438	38,547	48,391	9,844	-	-	-	-
Other.....	-	-	17	17	1,092	1,042	1,149	107
Total revenues.....	47,272	47,381	56,368	8,987	513,400	627,602	637,064	9,462
Expenditures:								
Current:								
Public protection.....	-	-	-	-	122	-	-	-
Public works, transportation and commerce.....	89,409	99,508	86,478	13,030	-	-	-	-
Human welfare and neighborhood development..	-	-	-	-	546,218	338,376	337,300	1,076
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	-	-	-	-	-	-	-
General administration and finance.....	-	-	-	-	-	-	-	-
Debt service:								
Principal retirement.....	-	-	-	-	-	-	-	-
Interest and other fiscal charges.....	-	-	-	-	-	-	-	-
Bond issuance costs.....	-	-	-	-	-	-	-	-
Total expenditures.....	89,409	99,508	86,478	13,030	546,340	338,376	337,300	1,076
Excess (deficiency) of revenues over (under) expenditures.....	(42,137)	(52,127)	(30,110)	22,017	(32,940)	289,226	299,764	10,538
Other financing sources (uses):								
Transfers in.....	-	165	165	-	130,130	139,064	139,064	-
Transfers out.....	-	-	-	-	(106,800)	(110,900)	(110,900)	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Discount on issuance of bonds.....	-	-	-	-	-	-	-	-
Premium on issuance of bonds.....	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	-	165	165	-	23,330	28,164	28,164	-
Net changes in fund balances.....	(42,137)	(51,962)	(29,945)	22,017	(9,610)	317,390	327,928	10,538
Budgetary fund balances, July 1,								
as previously reported.....	42,137	160,578	160,578	-	9,610	183,311	183,311	-
Cumulative effect of accounting change.....	-	-	-	-	-	-	-	-
Budgetary fund balances, July 1, as restated.....	42,137	160,578	160,578	-	9,610	183,311	183,311	-
Budgetary fund balances, June 30.....	\$ -	\$ 108,616	\$ 130,633	\$ 22,017	\$ -	\$ 500,701	\$ 511,239	\$ 10,538

The notes to the financial statements are an integral part of this statement.

**Combining Schedule of Revenues, Expenditures, and Changes
in Fund Balances – Budget and Actual – Budget Basis
Nonmajor Governmental Funds – Special Revenue Funds (Continued)
Year Ended June 30, 2021
(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.....	592,065	681,698	681,698	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	40,081	40,081	-	5,017	3,476	3,476	-
Interest and investment income.....	114	13,410	13,410	-	228	664	664	-
Rents and concessions.....	30	905	905	-	-	-	-	-
Intergovernmental:								
Federal.....	4,730	53,218	53,218	-	77,873	51,624	51,624	-
State.....	2,299	2,359	2,359	-	57,595	69,956	69,956	-
Other.....	-	180	180	-	-	-	-	-
Charges for services.....	12,531	13,787	16,019	2,232	130	5,083	5,083	-
Other.....	116,519	114,186	114,186	-	669	2,823	2,823	-
Total revenues.....	728,288	919,824	922,056	2,232	141,512	133,626	133,626	-
Expenditures:								
Current:								
Public protection.....	-	2,588	2,588	-	223	71	71	-
Public works, transportation and commerce.....	7,895	21,136	21,136	-	-	2,990	2,990	-
Human welfare and neighborhood development..	431,013	263,589	262,535	1,054	609	600	600	-
Community health.....	98,400	6,316	6,316	-	144,322	107,669	107,643	26
Culture and recreation.....	24,020	1,133	1,133	-	-	-	-	-
General administration and finance.....	12,918	4,939	4,939	-	-	-	-	-
Debt service:								
Principal retirement.....	-	-	-	-	-	-	-	-
Interest and other fiscal charges.....	-	51	51	-	-	-	-	-
Bond issuance costs.....	-	1,133	1,133	-	-	-	-	-
Total expenditures.....	574,246	300,885	299,831	1,054	145,154	111,330	111,304	26
Excess (deficiency) of revenues over (under) expenditures.....	154,042	618,939	622,225	3,286	(3,642)	22,296	22,322	26
Other financing sources (uses):								
Transfers in.....	39,801	94,259	94,259	-	-	-	-	-
Transfers out.....	(198,260)	(197,741)	(197,741)	-	-	(71)	(71)	-
Issuance of commercial paper.....	-	48	48	-	-	-	-	-
Issuance of bonds.....	-	356,508	356,508	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Discount on issuance of bonds.....	-	-	-	-	-	-	-	-
Premium on issuance of bonds.....	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	25	-	-	-	-	-	-	-
Total other financing sources (uses).....	(158,434)	253,074	253,074	-	-	(71)	(71)	-
Net changes in fund balances.....	(4,392)	872,013	875,299	3,286	(3,642)	22,225	22,251	26
Budgetary fund balances, July 1,								
as previously reported.....	4,392	758,622	758,622	-	3,642	56,279	56,279	-
Cumulative effect of accounting change.....	-	-	-	-	-	-	-	-
Budgetary fund balances, July 1, as restated.....	4,392	758,622	758,622	-	3,642	56,279	56,279	-
Budgetary fund balances, June 30.....	\$ -	\$ 1,630,635	\$ 1,633,921	\$ 3,286	\$ -	\$ 78,504	\$ 78,530	\$ 26

The notes to the financial statements are an integral part of this statement.

**Combining Schedule of Revenues, Expenditures, and Changes
in Fund Balances – Budget and Actual – Budget Basis
Nonmajor Governmental Funds – Special Revenue Funds (Continued)**
Year Ended June 30, 2021
(In Thousands)

	Convention Facilities Fund				Courts Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	3	3	14	11
Interest and investment income.....	-	762	762	-	-	-	-	-
Rents and concessions.....	17,033	12,506	2,875	(9,631)	-	-	-	-
Intergovernmental:								
Federal.....	-	-	-	-	-	-	-	-
State.....	-	-	-	-	-	-	-	-
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	-	-	-	-	1,582	1,582	1,855	273
Other.....	-	-	-	-	-	-	-	-
Total revenues.....	<u>17,033</u>	<u>13,268</u>	<u>3,637</u>	<u>(9,631)</u>	<u>1,585</u>	<u>1,585</u>	<u>1,869</u>	<u>284</u>
Expenditures:								
Current:								
Public protection.....	-	-	-	-	2,803	461	390	71
Public works, transportation and commerce.....	-	-	-	-	-	-	-	-
Human welfare and neighborhood development..	-	-	-	-	-	-	-	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	49,772	51,333	32,513	18,820	-	-	-	-
General administration and finance.....	-	-	-	-	-	-	-	-
Debt service:								
Principal retirement.....	28,236	506	506	-	-	-	-	-
Interest and other fiscal charges.....	-	-	-	-	-	-	-	-
Bond issuance costs.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>78,008</u>	<u>51,839</u>	<u>33,019</u>	<u>18,820</u>	<u>2,803</u>	<u>461</u>	<u>390</u>	<u>71</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(60,975)</u>	<u>(38,571)</u>	<u>(29,382)</u>	<u>9,189</u>	<u>(1,218)</u>	<u>1,124</u>	<u>1,479</u>	<u>355</u>
Other financing sources (uses):								
Transfers in.....	36,098	36,098	36,098	-	-	-	-	-
Transfers out.....	-	(28,278)	(28,278)	-	-	(2,607)	(2,607)	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Discount on issuance of bonds.....	-	-	-	-	-	-	-	-
Premium on issuance of bonds.....	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	<u>36,098</u>	<u>7,820</u>	<u>7,820</u>	<u>-</u>	<u>-</u>	<u>(2,607)</u>	<u>(2,607)</u>	<u>-</u>
Net changes in fund balances.....	<u>(24,877)</u>	<u>(30,751)</u>	<u>(21,562)</u>	<u>9,189</u>	<u>(1,218)</u>	<u>(1,483)</u>	<u>(1,128)</u>	<u>355</u>
Budgetary fund balances, July 1,								
as previously reported.....	24,877	49,598	49,598	-	1,218	1,128	1,128	-
Cumulative effect of accounting change.....	-	-	-	-	-	-	-	-
Budgetary fund balances, July 1, as restated.....	<u>24,877</u>	<u>49,598</u>	<u>49,598</u>	<u>-</u>	<u>1,218</u>	<u>1,128</u>	<u>1,128</u>	<u>-</u>
Budgetary fund balances, June 30.....	<u>\$ -</u>	<u>\$ 18,847</u>	<u>\$ 28,036</u>	<u>\$ 9,189</u>	<u>\$ -</u>	<u>\$ (355)</u>	<u>\$ -</u>	<u>\$ 355</u>

The notes to the financial statements are an integral part of this statement.

**Combining Schedule of Revenues, Expenditures, and Changes
in Fund Balances – Budget and Actual – Budget Basis
Nonmajor Governmental Funds – Special Revenue Funds (Continued)**
Year Ended June 30, 2021
(In Thousands)

	Culture and Recreation Fund				Environmental Protection Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	25,920	4,521	4,521	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	118	11	11	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	1	1	-	-	-	-	-
Interest and investment income.....	25	104	79	(25)	-	-	-	-
Rents and concessions.....	507	507	464	(43)	-	-	-	-
Intergovernmental:								
Federal.....	-	40	40	-	-	44	44	-
State.....	251	138	138	-	16,033	2,163	2,163	-
Other.....	-	-	-	-	-	103	103	-
Charges for services.....	5,697	4,929	4,903	(26)	177	100	88	(12)
Other.....	1,895	1,803	1,803	-	1,711	1,768	416	(1,352)
Total revenues.....	34,413	12,054	11,960	(94)	17,921	4,178	2,814	(1,364)
Expenditures:								
Current:								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	1,052	1,945	1,945	-	-	-	-	-
Human welfare and neighborhood development..	2,430	1,837	1,837	-	18,164	5,983	4,839	1,144
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	17,697	17,738	17,651	87	-	-	-	-
General administration and finance.....	13,203	15,412	15,412	-	-	13	13	-
Debt service:								
Principal retirement.....	691	471	471	-	-	-	-	-
Interest and other fiscal charges.....	1,049	1,272	1,272	-	-	-	-	-
Bond issuance costs.....	-	-	-	-	-	-	-	-
Total expenditures.....	36,122	38,675	38,588	87	18,164	5,996	4,852	1,144
Excess (deficiency) of revenues over (under) expenditures.....	(1,709)	(26,621)	(26,628)	(7)	(243)	(1,818)	(2,038)	(220)
Other financing sources (uses):								
Transfers in.....	1,692	25,725	25,725	-	-	219	219	-
Transfers out.....	-	-	-	-	-	-	-	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Discount on issuance of bonds.....	-	-	-	-	-	-	-	-
Premium on issuance of bonds.....	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	1,692	25,725	25,725	-	-	219	219	-
Net changes in fund balances.....	(17)	(896)	(903)	(7)	(243)	(1,599)	(1,819)	(220)
Budgetary fund balances, July 1, as previously reported.....	17	37,081	37,081	-	243	1,452	1,452	-
Cumulative effect of accounting change.....	-	-	-	-	-	-	-	-
Budgetary fund balances, July 1, as restated.....	17	37,081	37,081	-	243	1,452	1,452	-
Budgetary fund balances, June 30.....	\$ -	\$ 36,185	\$ 36,178	\$ (7)	\$ -	\$ (147)	\$ (367)	\$ (220)

The notes to the financial statements are an integral part of this statement.

**Combining Schedule of Revenues, Expenditures, and Changes
in Fund Balances – Budget and Actual – Budget Basis
Nonmajor Governmental Funds – Special Revenue Funds (Continued)
Year Ended June 30, 2021
(In Thousands)**

	Gasoline Tax Fund				General Services Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	2,390	1,857	1,857	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	42	239	400	161	-	120	120	-
Rents and concessions.....	-	-	-	-	-	397	397	-
Intergovernmental:								
Federal.....	-	-	-	-	-	2,164	2,164	-
State.....	53,835	55,407	53,713	(1,694)	569	6,229	6,229	-
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	800	800	667	(133)	1,720	2,376	2,375	(1)
Other.....	-	-	42	42	2,092	1,597	1,597	-
Total revenues.....	54,677	56,446	54,822	(1,624)	6,771	14,740	14,739	(1)
Expenditures:								
Current:								
Public protection.....	-	-	-	-	310	92	92	-
Public works, transportation and commerce.....	53,486	46,871	43,990	2,881	-	1	1	-
Human welfare and neighborhood development.....	-	-	-	-	-	66	66	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	-	-	-	-	447	447	-
General administration and finance.....	-	9	9	-	7,253	13,262	13,146	116
Debt service:								
Principal retirement.....	-	-	-	-	-	-	-	-
Interest and other fiscal charges.....	-	-	-	-	-	-	-	-
Bond issuance costs.....	-	-	-	-	-	-	-	-
Total expenditures.....	53,486	46,880	43,999	2,881	7,563	13,868	13,752	116
Excess (deficiency) of revenues over (under) expenditures.....	1,191	9,566	10,823	1,257	(792)	872	987	115
Other financing sources (uses):								
Transfers in.....	-	-	-	-	159	127	127	-
Transfers out.....	(3,099)	(3,099)	(2,848)	251	-	-	-	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Discount on issuance of bonds.....	-	-	-	-	-	-	-	-
Premium on issuance of bonds.....	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	(3,099)	(3,099)	(2,848)	251	159	127	127	-
Net changes in fund balances.....	(1,908)	6,467	7,975	1,508	(633)	999	1,114	115
Budgetary fund balances, July 1,								
as previously reported.....	1,908	70,175	70,175	-	633	28,207	28,207	-
Cumulative effect of accounting change.....	-	-	-	-	-	-	-	-
Budgetary fund balances, July 1, as restated.....	1,908	70,175	70,175	-	633	28,207	28,207	-
Budgetary fund balances, June 30.....	\$ -	\$ 76,642	\$ 78,150	\$ 1,508	\$ -	\$ 29,206	\$ 29,321	\$ 115

The notes to the financial statements are an integral part of this statement.

**Combining Schedule of Revenues, Expenditures, and Changes
in Fund Balances – Budget and Actual – Budget Basis
Nonmajor Governmental Funds – Special Revenue Funds (Continued)**
Year Ended June 30, 2021
(In Thousands)

	Gift and Other Expendable Trusts Fund				Golf Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	26	-	(26)	-	-	-	-
Fines, forfeitures, and penalties.....	-	1,884	1,884	-	-	-	-	-
Interest and investment income.....	-	40	40	-	20	42	83	41
Rents and concessions.....	-	-	-	-	3,525	3,525	2,587	(938)
Intergovernmental:								
Federal.....	-	-	-	-	-	-	-	-
State.....	-	-	-	-	-	-	-	-
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	-	110	110	-	9,105	9,635	11,384	1,749
Other.....	954	6,592	6,594	2	-	-	-	-
Total revenues.....	954	8,652	8,628	(24)	12,650	13,202	14,054	852
Expenditures:								
Current:								
Public protection.....	-	217	217	-	-	-	-	-
Public works, transportation and commerce.....	-	3,027	3,027	-	-	-	-	-
Human welfare and neighborhood development..	217	13,656	13,656	-	-	-	-	-
Community health.....	288	-	-	-	-	-	-	-
Culture and recreation.....	449	1,773	1,773	-	18,704	17,344	16,990	354
General administration and finance.....	-	23	23	-	-	-	-	-
Debt service:								
Principal retirement.....	-	-	-	-	-	-	-	-
Interest and other fiscal charges.....	-	-	-	-	-	-	-	-
Bond issuance costs.....	-	-	-	-	-	-	-	-
Total expenditures.....	954	18,696	18,696	-	18,704	17,344	16,990	354
Excess (deficiency) of revenues over (under) expenditures.....	-	(10,044)	(10,068)	(24)	(6,054)	(4,142)	(2,936)	1,206
Other financing sources (uses):								
Transfers in.....	-	-	-	-	7,234	7,304	7,304	-
Transfers out.....	-	-	-	-	(1,180)	(1,180)	(1,180)	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Discount on issuance of bonds.....	-	-	-	-	-	-	-	-
Premium on issuance of bonds.....	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	-	-	-	-	6,054	6,124	6,124	-
Net changes in fund balances.....	-	(10,044)	(10,068)	(24)	-	1,982	3,188	1,206
Budgetary fund balances, July 1,								
as previously reported.....	-	31,039	31,039	-	-	9,712	9,712	-
Cumulative effect of accounting change.....	-	-	-	-	-	-	-	-
Budgetary fund balances, July 1, as restated.....	-	31,039	31,039	-	-	9,712	9,712	-
Budgetary fund balances, June 30.....	\$ -	\$ 20,995	\$ 20,971	\$ (24)	\$ -	\$ 11,694	\$ 12,900	\$ 1,206

The notes to the financial statements are an integral part of this statement.

**Combining Schedule of Revenues, Expenditures, and Changes
in Fund Balances – Budget and Actual – Budget Basis
Nonmajor Governmental Funds – Special Revenue Funds (Continued)
Year Ended June 30, 2021
(In Thousands)**

	Human Welfare Fund				Low and Moderate Income Housing Asset Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	310	310	104	(206)	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	5	5	-	-	-	-
Interest and investment income.....	300	178	178	-	-	2,484	2,484	-
Rents and concessions.....	-	-	-	-	5,000	2,842	2,842	-
Intergovernmental:								
Federal.....	62,838	43,423	43,423	-	-	-	-	-
State.....	69,304	27,243	27,243	-	-	-	-	-
Other.....	-	-	-	-	1,712	1,773	1,773	-
Charges for services.....	161	118	118	-	-	-	-	-
Other.....	-	-	-	-	-	3,573	3,573	-
Total revenues.....	132,913	71,272	71,071	(201)	6,712	10,672	10,672	-
Expenditures:								
Current:								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	-	7,608	7,608	-	-	-	-	-
Human welfare and neighborhood development..	189,919	123,567	123,331	236	5,000	9,904	9,904	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	-	-	-	-	-	-	-
General administration and finance.....	-	-	-	-	-	-	-	-
Debt service:								
Principal retirement.....	-	-	-	-	1,712	-	-	-
Interest and other fiscal charges.....	-	-	-	-	-	-	-	-
Bond issuance costs.....	-	-	-	-	-	-	-	-
Total expenditures.....	189,919	131,175	130,939	236	6,712	9,904	9,904	-
Excess (deficiency) of revenues over (under) expenditures.....	(57,006)	(59,903)	(59,868)	35	-	768	768	-
Other financing sources (uses):								
Transfers in.....	56,355	56,379	56,379	-	-	-	-	-
Transfers out.....	-	-	-	-	-	-	-	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Discount on issuance of bonds.....	-	-	-	-	-	-	-	-
Premium on issuance of bonds.....	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	56,355	56,379	56,379	-	-	-	-	-
Net changes in fund balances.....	(651)	(3,524)	(3,489)	35	-	768	768	-
Budgetary fund balances, July 1,								
as previously reported.....	651	16,086	16,086	-	-	50,454	50,454	-
Cumulative effect of accounting change.....	-	31	31	-	-	-	-	-
Budgetary fund balances, July 1, as restated.....	651	16,117	16,117	-	-	50,454	50,454	-
Budgetary fund balances, June 30.....	\$ -	\$ 12,593	\$ 12,628	\$ 35	\$ -	\$ 51,222	\$ 51,222	\$ -

The notes to the financial statements are an integral part of this statement.

**Combining Schedule of Revenues, Expenditures, and Changes
in Fund Balances – Budget and Actual – Budget Basis
Nonmajor Governmental Funds – Special Revenue Funds (Continued)
Year Ended June 30, 2021
(In Thousands)**

	Open Space and Park Fund				Public Library Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:								
Property taxes.....	\$ 67,360	\$ 67,360	\$ 73,472	\$ 6,112	\$ 67,360	\$ 67,360	\$ 73,472	\$ 6,112
Business taxes.....	-	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	150	226	302	76	222	217	135	(82)
Rents and concessions.....	-	-	-	-	4	4	2	(2)
Intergovernmental:								
Federal.....	-	-	-	-	-	-	-	-
State.....	170	170	133	(37)	230	224	186	(38)
Other.....	-	-	-	-	-	3	3	-
Charges for services.....	-	-	-	-	170	163	42	(121)
Other.....	-	-	-	-	-	-	-	-
Total revenues.....	67,680	67,756	73,907	6,151	67,986	67,971	73,840	5,869
Expenditures:								
Current:								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	-	4,986	4,986	-	-	8,018	8,018	-
Human welfare and neighborhood development..	-	-	-	-	-	-	-	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	62,702	60,354	51,116	9,238	151,507	139,256	133,869	5,387
General administration and finance.....	-	-	-	-	-	-	-	-
Debt service:								
Principal retirement.....	-	-	-	-	-	-	-	-
Interest and other fiscal charges.....	-	-	-	-	-	-	-	-
Bond issuance costs.....	-	-	-	-	-	-	-	-
Total expenditures.....	62,702	65,340	56,102	9,238	151,507	147,274	141,887	5,387
Excess (deficiency) of revenues over (under) expenditures.....	4,978	2,416	17,805	15,389	(83,521)	(79,303)	(68,047)	11,256
Other financing sources (uses):								
Transfers in.....	1,180	1,180	1,180	-	79,720	86,103	86,103	-
Transfers out.....	(6,931)	(6,931)	(6,931)	-	-	(8,390)	(8,390)	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Discount on issuance of bonds.....	-	-	-	-	-	-	-	-
Premium on issuance of bonds.....	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	(5,751)	(5,751)	(5,751)	-	79,720	77,713	77,713	-
Net changes in fund balances.....	(773)	(3,335)	12,054	15,389	(3,801)	(1,590)	9,666	11,256
Budgetary fund balances, July 1,								
as previously reported.....	773	53,925	53,925	-	3,801	100,478	100,478	-
Cumulative effect of accounting change.....	-	-	-	-	-	-	-	-
Budgetary fund balances, July 1, as restated.....	773	53,925	53,925	-	3,801	100,478	100,478	-
Budgetary fund balances, June 30.....	\$ -	\$ 50,590	\$ 65,979	\$ 15,389	\$ -	\$ 98,888	\$ 110,144	\$ 11,256

The notes to the financial statements are an integral part of this statement.

CITY AND COUNTY OF SAN FRANCISCO

UNAUDITED

Combining Schedule of Revenues, Expenditures, and Changes
in Fund Balances – Budget and Actual – Budget Basis
Nonmajor Governmental Funds – Special Revenue Funds (Continued)
Year Ended June 30, 2021
(In Thousands)

	Public Protection Fund				Public Works, Transportation and Commerce Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	15,000	6,218	6,218	-
Licenses, permits, and franchises.....	1,016	500	500	-	-	-	-	-
Fines, forfeitures, and penalties.....	6,187	3,936	3,936	-	-	124	124	-
Interest and investment income.....	3	81	81	-	-	227	227	-
Rents and concessions.....	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal.....	43,714	33,107	33,107	-	-	-	-	-
State.....	21,842	22,721	22,721	-	-	-	-	-
Other.....	-	-	-	-	-	7,335	7,335	-
Charges for services.....	3,323	19,660	19,660	-	29,254	37,569	36,635	(934)
Other.....	27	1,418	1,418	-	-	205	133	(72)
Total revenues.....	<u>76,112</u>	<u>81,423</u>	<u>81,423</u>	<u>-</u>	<u>44,254</u>	<u>51,678</u>	<u>50,672</u>	<u>(1,006)</u>
Expenditures:								
Current:								
Public protection.....	70,035	74,543	74,543	-	-	-	-	-
Public works, transportation and commerce.....	-	119	119	-	38,380	46,980	30,535	16,445
Human welfare and neighborhood development..	3,496	6,496	6,496	-	17,197	18,133	16,263	1,870
Community health.....	-	181	181	-	-	-	-	-
Culture and recreation.....	-	-	-	-	-	20	20	-
General administration and finance.....	5,199	1,997	1,997	-	1,973	294	294	-
Debt service:								
Principal retirement.....	-	-	-	-	-	-	-	-
Interest and other fiscal charges.....	-	-	-	-	-	-	-	-
Bond issuance costs.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>78,730</u>	<u>83,336</u>	<u>83,336</u>	<u>-</u>	<u>57,550</u>	<u>65,427</u>	<u>47,112</u>	<u>18,315</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(2,618)</u>	<u>(1,913)</u>	<u>(1,913)</u>	<u>-</u>	<u>(13,296)</u>	<u>(13,749)</u>	<u>3,560</u>	<u>17,309</u>
Other financing sources (uses):								
Transfers in.....	-	-	-	-	17,970	20,383	20,383	-
Transfers out.....	(1,268)	(1,288)	(1,288)	-	(13,027)	(11,286)	(11,286)	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Discount on issuance of bonds.....	-	-	-	-	-	-	-	-
Premium on issuance of bonds.....	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	(6,558)	(6,064)	-	6,064
Total other financing sources (uses).....	<u>(1,268)</u>	<u>(1,288)</u>	<u>(1,288)</u>	<u>-</u>	<u>(1,615)</u>	<u>3,033</u>	<u>9,097</u>	<u>6,064</u>
Net changes in fund balances.....	<u>(3,886)</u>	<u>(3,201)</u>	<u>(3,201)</u>	<u>-</u>	<u>(14,911)</u>	<u>(10,716)</u>	<u>12,657</u>	<u>23,373</u>
Budgetary fund balances, July 1,								
as previously reported.....	3,886	70,977	70,977	-	14,911	71,448	71,448	-
Cumulative effect of accounting change.....	-	48	48	-	-	-	-	-
Budgetary fund balances, July 1, as restated.....	<u>3,886</u>	<u>71,025</u>	<u>71,025</u>	<u>-</u>	<u>14,911</u>	<u>71,448</u>	<u>71,448</u>	<u>-</u>
Budgetary fund balances, June 30.....	<u>\$ -</u>	<u>\$ 67,824</u>	<u>\$ 67,824</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,732</u>	<u>\$ 84,105</u>	<u>\$ 23,373</u>

The notes to the financial statements are an integral part of this statement.

UNAUDITED

CITY AND COUNTY OF SAN FRANCISCO

UNAUDITED

Combining Schedule of Revenues, Expenditures, and Changes
in Fund Balances – Budget and Actual – Budget Basis
Nonmajor Governmental Funds – Special Revenue Funds (Continued)
Year Ended June 30, 2021
(In Thousands)

	Real Property Fund				San Francisco County Transportation Authority Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	93,350	81,028	86,530	5,502
Hotel room tax.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	4,351	5,035	5,514	479
Fines, forfeitures, and penalties.....	1,200	1,200	1,001	(199)	-	-	-	-
Interest and investment income.....	-	-	8	8	758	675	3	(672)
Rents and concessions.....	7,667	63,445	60,359	(3,086)	-	-	-	-
Intergovernmental:								
Federal.....	-	23	23	-	27,931	24,725	6,869	(17,856)
State.....	-	-	-	-	2,510	2,476	126	(2,350)
Other.....	790	790	752	(38)	6,917	5,732	4,793	(939)
Charges for services.....	798	798	532	(266)	-	-	-	-
Other.....	2,804	2,804	-	(2,804)	45	45	35	(10)
Total revenues.....	<u>13,259</u>	<u>69,060</u>	<u>62,675</u>	<u>(6,385)</u>	<u>135,862</u>	<u>119,716</u>	<u>103,870</u>	<u>(15,846)</u>
Expenditures:								
Current:								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	-	409	409	-	207,656	189,118	114,724	74,394
Human welfare and neighborhood development..	-	-	-	-	-	-	-	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	-	-	-	-	-	-	-
General administration and finance.....	4,836	48,927	45,803	3,124	-	-	-	-
Debt service:								
Principal retirement.....	8,647	3,367	-	3,367	13,310	13,310	13,310	-
Interest and other fiscal charges.....	-	3	3	-	8,642	8,558	8,372	186
Bond issuance costs.....	-	-	-	-	-	-	-	-
Total expenditures.....	<u>13,483</u>	<u>52,706</u>	<u>46,215</u>	<u>6,491</u>	<u>229,608</u>	<u>210,986</u>	<u>136,406</u>	<u>74,580</u>
Excess (deficiency) of revenues over (under) expenditures.....	(224)	16,354	16,460	106	(93,746)	(91,270)	(32,536)	58,734
Other financing sources (uses):								
Transfers in.....	-	-	-	-	7,401	6,700	5,643	(1,057)
Transfers out.....	-	(13,272)	(13,272)	-	-	-	-	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Issuance of bonds.....	-	-	-	-	100,000	50,000	-	(50,000)
Issuance of loans.....	-	-	-	-	-	-	-	-
Discount on issuance of bonds.....	-	-	-	-	-	-	-	-
Premium on issuance of bonds.....	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	-	(13,272)	(13,272)	-	107,401	56,700	5,643	(51,057)
Net changes in fund balances.....	(224)	3,082	3,188	106	13,655	(34,570)	(26,893)	7,677
Budgetary fund balances, July 1, as previously reported.....	224	12,747	12,747	-	107,780	107,780	107,780	-
Cumulative effect of accounting change.....	-	-	-	-	75	75	75	-
Budgetary fund balances, July 1, as restated.....	<u>224</u>	<u>12,747</u>	<u>12,747</u>	<u>-</u>	<u>107,855</u>	<u>107,855</u>	<u>107,855</u>	<u>-</u>
Budgetary fund balances, June 30.....	<u>\$ -</u>	<u>\$ 15,829</u>	<u>\$ 15,935</u>	<u>\$ 106</u>	<u>\$ 121,510</u>	<u>\$ 73,285</u>	<u>\$ 80,962</u>	<u>\$ 7,677</u>

The notes to the financial statements are an integral part of this statement.

UNAUDITED

**Combining Schedule of Revenues, Expenditures, and Changes
in Fund Balances – Budget and Actual – Budget Basis
Nonmajor Governmental Funds – Special Revenue Funds (Continued)**
Year Ended June 30, 2021
(In Thousands)

	Senior Citizens Program Fund				War Memorial Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:								
Property taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business taxes.....	-	-	-	-	-	-	-	-
Sales and use tax.....	-	-	-	-	-	-	-	-
Hotel room tax.....	-	-	-	-	-	-	-	-
Other local taxes.....	-	-	-	-	-	-	-	-
Licenses, permits, and franchises.....	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties.....	-	-	-	-	-	-	-	-
Interest and investment income.....	-	-	-	-	-	28	46	18
Rents and concessions.....	-	-	-	-	754	945	1,236	291
Intergovernmental:								
Federal.....	5,585	5,827	5,827	-	-	-	-	-
State.....	2,185	1,725	1,725	-	-	-	-	-
Other.....	-	-	-	-	-	-	-	-
Charges for services.....	-	-	-	-	-	9	59	50
Other.....	-	-	-	-	-	-	-	-
Total revenues.....	7,770	7,552	7,552	-	754	982	1,341	359
Expenditures:								
Current:								
Public protection.....	-	-	-	-	-	-	-	-
Public works, transportation and commerce.....	-	-	-	-	-	827	827	-
Human welfare and neighborhood development.....	7,770	7,553	7,553	-	-	-	-	-
Community health.....	-	-	-	-	-	-	-	-
Culture and recreation.....	-	-	-	-	15,218	15,398	14,645	753
General administration and finance.....	-	-	-	-	-	-	-	-
Debt service:								
Principal retirement.....	-	-	-	-	-	-	-	-
Interest and other fiscal charges.....	-	-	-	-	-	-	-	-
Bond issuance costs.....	-	-	-	-	-	-	-	-
Total expenditures.....	7,770	7,553	7,553	-	15,218	16,225	15,472	753
Excess (deficiency) of revenues over (under) expenditures.....	-	(1)	(1)	-	(14,464)	(15,243)	(14,131)	1,112
Other financing sources (uses):								
Transfers in.....	-	-	-	-	13,714	13,824	13,824	-
Transfers out.....	-	-	-	-	-	-	-	-
Issuance of commercial paper.....	-	-	-	-	-	-	-	-
Issuance of bonds.....	-	-	-	-	-	-	-	-
Issuance of loans.....	-	-	-	-	-	-	-	-
Discount on issuance of bonds.....	-	-	-	-	-	-	-	-
Premium on issuance of bonds.....	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets.....	-	-	-	-	-	-	-	-
Budget reserves and designations.....	-	-	-	-	-	-	-	-
Total other financing sources (uses).....	-	-	-	-	13,714	13,824	13,824	-
Net changes in fund balances.....	-	(1)	(1)	-	(750)	(1,419)	(307)	1,112
Budgetary fund balances, July 1,								
as previously reported.....	-	1	1	-	750	10,150	10,150	-
Cumulative effect of accounting change.....	-	-	-	-	-	-	-	-
Budgetary fund balances, July 1, as restated.....	-	1	1	-	750	10,150	10,150	-
Budgetary fund balances, June 30.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,731	\$ 9,843	\$ 1,112

The notes to the financial statements are an integral part of this statement.

CITY AND COUNTY OF SAN FRANCISCO

UNAUDITED

Combining Schedule of Revenues, Expenditures, and Changes
in Fund Balances – Budget and Actual – Budget Basis
Nonmajor Governmental Funds – Special Revenue Funds (Continued)
Year Ended June 30, 2021
(In Thousands)

	Total			Variance Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Property taxes.....	\$ 242,500	\$ 242,500	\$ 264,390	\$ 21,890
Business taxes.....	971,910	1,171,962	1,171,962	-
Sales and use tax.....	93,350	81,028	86,530	5,502
Hotel room tax.....	25,920	4,521	4,521	-
Other local taxes.....	15,000	6,218	6,218	-
Licenses, permits, and franchises.....	14,519	14,073	14,924	851
Fines, forfeitures, and penalties.....	12,407	50,705	50,522	(183)
Interest and investment income.....	5,207	27,509	25,673	(1,836)
Rents and concessions.....	34,520	85,076	71,667	(13,409)
Intergovernmental:				
Federal.....	232,557	224,356	205,886	(18,470)
State.....	240,775	203,654	199,721	(3,933)
Other.....	9,419	15,916	14,939	(977)
Charges for services.....	103,886	135,266	147,921	12,655
Other.....	127,808	137,856	133,786	(4,070)
Total revenues.....	<u>2,129,778</u>	<u>2,400,640</u>	<u>2,398,660</u>	<u>(1,980)</u>
Expenditures:				
Current:				
Public protection.....	73,493	77,972	77,901	71
Public works, transportation and commerce.....	397,878	433,543	326,793	106,750
Human welfare and neighborhood development..	1,222,033	789,760	784,380	5,380
Community health.....	243,010	114,166	114,140	26
Culture and recreation.....	340,069	304,796	270,157	34,639
General administration and finance.....	45,382	84,876	81,636	3,240
Debt service:				
Principal retirement.....	52,596	17,654	14,287	3,367
Interest and other fiscal charges.....	9,691	9,884	9,698	186
Bond issuance costs.....	-	1,133	1,133	-
Total expenditures.....	<u>2,384,152</u>	<u>1,833,784</u>	<u>1,680,125</u>	<u>153,659</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(254,374)</u>	<u>566,856</u>	<u>718,535</u>	<u>151,679</u>
Other financing sources (uses):				
Transfers in.....	391,454	487,530	486,473	(1,057)
Transfers out.....	(330,565)	(385,043)	(384,792)	251
Issuance of commercial paper.....	-	48	48	-
Issuance of bonds.....	100,000	406,508	356,508	(50,000)
Issuance of loans.....	-	-	-	-
Discount on issuance of bonds.....	-	-	-	-
Premium on issuance of bonds.....	-	-	-	-
Proceeds from sale of capital assets.....	-	-	-	-
Budget reserves and designations.....	(6,533)	(6,064)	-	6,064
Total other financing sources (uses).....	<u>154,356</u>	<u>502,979</u>	<u>458,237</u>	<u>(44,742)</u>
Net changes in fund balances.....	<u>(100,018)</u>	<u>1,069,835</u>	<u>1,176,772</u>	<u>106,937</u>
Budgetary fund balances, July 1, as previously reported.....	221,453	1,881,228	1,881,228	-
Cumulative effect of accounting change.....	75	154	154	-
Budgetary fund balances, July 1, as restated.....	<u>221,528</u>	<u>1,881,382</u>	<u>1,881,382</u>	<u>-</u>
Budgetary fund balances, June 30.....	<u>\$ 121,510</u>	<u>\$ 2,951,217</u>	<u>\$ 3,058,154</u>	<u>\$ 106,937</u>

The notes to the financial statements are an integral part of this statement.

UNAUDITED

CITY AND COUNTY OF SAN FRANCISCO

UNAUDITED

Schedule of Current Expenditures by Department
 Budget and Actual – Budget Basis
 Nonmajor Governmental Funds – Special Revenue Funds
 Year Ended June 30, 2021
 (In Thousands)

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
BUILDING INSPECTION FUND				
Public Works, Transportation and Commerce				
Building Inspection.....	\$ 89,409	\$ 99,500	\$ 86,470	\$ 13,030
Public Works.....	-	8	8	-
	<u>89,409</u>	<u>99,508</u>	<u>86,478</u>	<u>13,030</u>
Total Building Inspection Fund.....	<u>89,409</u>	<u>99,508</u>	<u>86,478</u>	<u>13,030</u>
CHILDREN AND FAMILIES FUND				
Public Protection				
Juvenile Probation.....	122	-	-	-
Human Welfare and Neighborhood Development				
Child Support Services.....	13,242	13,508	12,563	945
Children and Families Commission.....	13,490	9,257	9,257	-
Children, Youth and Their Families.....	207,306	245,514	245,383	131
Human Services.....	312,180	70,097	70,097	-
	<u>546,218</u>	<u>338,376</u>	<u>337,300</u>	<u>1,076</u>
Total Children and Families Fund.....	<u>546,340</u>	<u>338,376</u>	<u>337,300</u>	<u>1,076</u>
COMMUNITY / NEIGHBORHOOD DEVELOPMENT FUND				
Public Protection				
Emergency Management.....	-	168	168	-
Fire Department.....	-	2,420	2,420	-
	-	<u>2,588</u>	<u>2,588</u>	-
Public Works, Transportation and Commerce				
Economic and Workforce Development.....	5,495	7,300	7,300	-
Municipal Transportation Agency.....	-	473	473	-
Public Utilities Commission.....	-	107	107	-
Public Works.....	2,400	13,256	13,256	-
	<u>7,895</u>	<u>21,136</u>	<u>21,136</u>	-
Human Welfare and Neighborhood Development				
Children, Youth and Their Families.....	1,000	330	330	-
Homelessness and Supportive Housing.....	295,165	27,018	27,018	-
Human Services.....	5,737	26,158	26,158	-
Mayor's Office.....	119,730	200,786	200,786	-
Rent Arbitration Board.....	9,381	9,297	8,243	1,054
	<u>431,013</u>	<u>263,589</u>	<u>262,535</u>	<u>1,054</u>
Community Health				
Public Health.....	98,400	6,316	6,316	-
Culture and Recreation				
Arts Commission.....	50	16	16	-
Recreation and Park Commission.....	23,970	1,117	1,117	-
	<u>24,020</u>	<u>1,133</u>	<u>1,133</u>	-
General Administration and Finance				
General Services Agency - Administrative Services.....	3,300	1,058	1,058	-
Planning.....	9,618	3,839	3,839	-
Telecommunications and Information Services.....	-	42	42	-
	<u>12,918</u>	<u>4,939</u>	<u>4,939</u>	-
Total Community / Neighborhood Development Fund.....	<u>574,246</u>	<u>299,701</u>	<u>298,647</u>	<u>1,054</u>

The notes to the financial statements are an integral part of this statement.

UNAUDITED

CITY AND COUNTY OF SAN FRANCISCO

UNAUDITED

**Schedule of Current Expenditures by Department
Budget and Actual – Budget Basis
Nonmajor Governmental Funds – Special Revenue Funds (Continued)**
Year Ended June 30, 2021
(In Thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
COMMUNITY HEALTH SERVICES FUND				
Public Protection				
Adult Probation.....	223	71	71	-
Public Works, Transportation and Commerce				
Public Works.....	-	2,990	2,990	-
Human Welfare and Neighborhood Development				
Homelessness and Supportive Housing.....	609	600	600	-
Community Health				
Public Health.....	144,322	107,669	107,643	26
Total Community Health Services Fund.....	<u>145,154</u>	<u>111,330</u>	<u>111,304</u>	<u>26</u>
CONVENTION FACILITIES FUND				
Culture and Recreation				
General Services Agency - Administrative Services.....	49,772	51,333	32,513	18,820
Total Convention Facilities Fund.....	<u>49,772</u>	<u>51,333</u>	<u>32,513</u>	<u>18,820</u>
COURTS FUND				
Public Protection				
Superior Court.....	2,803	461	390	71
Total Courts Fund.....	<u>2,803</u>	<u>461</u>	<u>390</u>	<u>71</u>
CULTURE AND RECREATION FUND				
Public Works, Transportation and Commerce				
Economic and Workforce Development.....	1,052	373	373	-
Public Works.....	-	1,572	1,572	-
	<u>1,052</u>	<u>1,945</u>	<u>1,945</u>	<u>-</u>
Human Welfare and Neighborhood Development				
Mayor's Office.....	2,430	1,837	1,837	-
Culture and Recreation				
Arts Commission.....	11,016	13,196	13,196	-
Asian Art Museum.....	536	338	338	-
Fine Arts Museums.....	1,124	975	975	-
Recreation and Park Commission.....	5,021	3,229	3,142	87
	<u>17,697</u>	<u>17,738</u>	<u>17,651</u>	<u>87</u>
General Administration and Finance				
General Services Agency - Administrative Services.....	13,203	15,412	15,412	-
Total Culture and Recreation Fund.....	<u>34,382</u>	<u>36,932</u>	<u>36,845</u>	<u>87</u>
ENVIRONMENTAL PROTECTION FUND				
Human Welfare and Neighborhood Development				
Environment.....	18,164	5,983	4,839	1,144
General Administration and Finance				
Planning.....	-	13	13	-
Total Environmental Protection Fund.....	<u>18,164</u>	<u>5,996</u>	<u>4,852</u>	<u>1,144</u>

The notes to the financial statements are an integral part of this statement.

UNAUDITED

CITY AND COUNTY OF SAN FRANCISCO

UNAUDITED

Schedule of Current Expenditures by Department
 Budget and Actual – Budget Basis
 Nonmajor Governmental Funds – Special Revenue Funds (Continued)
 Year Ended June 30, 2021
 (In Thousands)

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
GASOLINE TAX FUND				
Public Works, Transportation and Commerce				
Municipal Transportation Agency.....	-	486	486	-
Public Utilities Commission.....	-	508	508	-
Public Works.....	53,486	45,877	42,996	2,881
	<u>53,486</u>	<u>46,871</u>	<u>43,990</u>	<u>2,881</u>
General Administration and Finance				
Telecommunications and Information Services.....	-	9	9	-
Total Gasoline Tax Fund.....	<u>53,486</u>	<u>46,880</u>	<u>43,999</u>	<u>2,881</u>
GENERAL SERVICES FUND				
Public Protection				
District Attorney.....	310	92	92	-
Public Works, Transportation and Commerce				
Public Works.....	-	1	1	-
Human Welfare and Neighborhood Development				
Children, Youth and Their Families.....	-	66	66	-
Culture and Recreation				
Fine Arts Museums.....	-	447	447	-
General Administration and Finance				
Assessor/Recorder.....	1,966	2,382	2,382	-
Board of Supervisors.....	18	15	15	-
Elections.....	-	4,388	4,388	-
General Services Agency - Administrative Services.....	787	4,154	4,154	-
Human Resources.....	136	186	70	116
Mayor's Office.....	150	-	-	-
Telecommunications and Information Services.....	2,390	775	775	-
Treasurer/Tax Collector.....	1,806	1,362	1,362	-
	<u>7,253</u>	<u>13,262</u>	<u>13,146</u>	<u>116</u>
Total General Services Fund.....	<u>7,563</u>	<u>13,868</u>	<u>13,752</u>	<u>116</u>

The notes to the financial statements are an integral part of this statement.

UNAUDITED

CITY AND COUNTY OF SAN FRANCISCO

UNAUDITED

Schedule of Current Expenditures by Department
 Budget and Actual – Budget Basis
 Nonmajor Governmental Funds – Special Revenue Funds (Continued)
 Year Ended June 30, 2021
 (In Thousands)

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
GIFT AND OTHER EXPENDABLE TRUSTS FUND				
Public Protection				
Fire Department.....	-	48	48	-
Police Department.....	-	169	169	-
	-	217	217	-
Public Works, Transportation and Commerce				
Economic and Workforce Development.....	-	2,423	2,423	-
Public Works.....	-	604	604	-
	-	3,027	3,027	-
Human Welfare and Neighborhood Development				
Children, Youth and Their Families.....	-	375	375	-
Environment.....	75	-	-	-
Homelessness and Supportive Housing.....	-	322	322	-
Human Rights Commission.....	-	64	64	-
Human Services.....	96	5,694	5,694	-
Mayor's Office.....	-	7,171	7,171	-
Status of Women.....	46	30	30	-
	217	13,656	13,656	-
Community Health				
Public Health.....	288	-	-	-
Culture and Recreation				
Arts Commission.....	-	899	899	-
Fine Arts Museums.....	-	574	574	-
Library.....	5	19	19	-
Recreation and Park Commission.....	444	281	281	-
	449	1,773	1,773	-
General Administration and Finance				
General Services Agency - Administrative Services.....	-	22	22	-
Telecommunications and Information Services.....	-	1	1	-
	-	23	23	-
Total Gift and Other Expendable Trusts Fund.....	954	18,696	18,696	-
GOLF FUND				
Culture and Recreation				
Recreation and Park Commission.....	18,704	17,344	16,990	354
Total Golf Fund.....	18,704	17,344	16,990	354

The notes to the financial statements are an integral part of this statement.

UNAUDITED

CITY AND COUNTY OF SAN FRANCISCO

UNAUDITED

Schedule of Current Expenditures by Department
 Budget and Actual – Budget Basis
 Nonmajor Governmental Funds – Special Revenue Funds (Continued)
 Year Ended June 30, 2021
 (In Thousands)

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
HUMAN WELFARE FUND				
Public Works, Transportation and Commerce				
Public Utilities Commission.....	-	12	12	-
Public Works.....	-	7,596	7,596	-
	-	7,608	7,608	-
Human Welfare and Neighborhood Development				
Homelessness and Supportive Housing.....	130,149	60,647	60,647	-
Human Services.....	59,407	59,509	59,509	-
Mayor's Office.....	-	2,986	2,986	-
Status of Women.....	363	425	189	236
	189,919	123,567	123,331	236
Total Human Welfare Fund.....	189,919	131,175	130,939	236
LOW AND MODERATE INCOME HOUSING ASSET FUND				
Human Welfare and Neighborhood Development				
Mayor's Office.....	5,000	9,904	9,904	-
Total Low and Moderate Income Housing Asset Fund.....	5,000	9,904	9,904	-
OPEN SPACE AND PARK FUND				
Public Works, Transportation and Commerce				
Public Utilities Commission.....	-	1	1	-
Public Works.....	-	4,985	4,985	-
	-	4,986	4,986	-
Culture and Recreation				
Arts Commission.....	-	2	2	-
Recreation and Park Commission.....	62,702	60,352	51,114	9,238
	62,702	60,354	51,116	9,238
Total Open Space and Park Fund.....	62,702	65,340	56,102	9,238
PUBLIC LIBRARY FUND				
Public Works, Transportation and Commerce				
Public Works.....	-	8,018	8,018	-
	-	8,018	8,018	-
Culture and Recreation				
Arts Commission.....	-	18	18	-
Library.....	151,507	139,238	133,851	5,387
	151,507	139,256	133,869	5,387
Total Public Library Fund.....	151,507	147,274	141,887	5,387

The notes to the financial statements are an integral part of this statement.

UNAUDITED

CITY AND COUNTY OF SAN FRANCISCO

UNAUDITED

Schedule of Current Expenditures by Department
 Budget and Actual – Budget Basis
 Nonmajor Governmental Funds – Special Revenue Funds (Continued)
 Year Ended June 30, 2021
 (In Thousands)

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
PUBLIC PROTECTION FUND				
Public Protection				
Adult Probation.....	4,014	5,202	5,202	-
District Attorney.....	8,011	8,969	8,969	-
Emergency Management.....	36,450	23,015	23,015	-
Fire Department.....	-	2,703	2,703	-
Juvenile Probation.....	9,063	6,067	6,067	-
Police Department.....	7,849	24,391	24,391	-
Public Defender.....	241	142	142	-
Sheriff.....	4,407	4,054	4,054	-
	<u>70,035</u>	<u>74,543</u>	<u>74,543</u>	<u>-</u>
Public Works, Transportation and Commerce				
Public Works.....	-	119	119	-
Human Welfare and Neighborhood Development				
Children, Youth and Their Families.....	3,496	4,262	4,262	-
Status of Women.....	-	2,234	2,234	-
	<u>3,496</u>	<u>6,496</u>	<u>6,496</u>	<u>-</u>
Community Health				
Public Health.....	-	181	181	-
General Administration and Finance				
City Attorney.....	5,142	1,967	1,967	-
General Services Agency - Administrative Services.....	57	30	30	-
	<u>5,199</u>	<u>1,997</u>	<u>1,997</u>	<u>-</u>
Total Public Protection Fund.....	<u>78,730</u>	<u>83,336</u>	<u>83,336</u>	<u>-</u>
PUBLIC WORKS, TRANSPORTATION AND COMMERCE FUND				
Public Works, Transportation and Commerce				
Municipal Transportation Agency.....	-	572	572	-
Public Works.....	38,380	46,408	29,963	16,445
	<u>38,380</u>	<u>46,980</u>	<u>30,535</u>	<u>16,445</u>
Human Welfare and Neighborhood Development				
Environment.....	17,197	18,133	16,263	1,870
Culture and Recreation				
Recreation and Park Commission.....	-	20	20	-
General Administration and Finance				
Controller.....	-	5	5	-
Planning.....	-	88	88	-
Telecommunications and Information Services.....	-	5	5	-
Treasurer/Tax Collector.....	1,973	196	196	-
	<u>1,973</u>	<u>294</u>	<u>294</u>	<u>-</u>
Total Public Works, Transportation and Commerce Fund.....	<u>57,550</u>	<u>65,427</u>	<u>47,112</u>	<u>18,315</u>

The notes to the financial statements are an integral part of this statement.

UNAUDITED

CITY AND COUNTY OF SAN FRANCISCO

UNAUDITED

Schedule of Current Expenditures by Department
 Budget and Actual – Budget Basis
 Nonmajor Governmental Funds – Special Revenue Funds (Continued)
 Year Ended June 30, 2021
 (In Thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REAL PROPERTY FUND				
Public Works, Transportation and Commerce				
Public Works.....	-	409	409	-
	-	409	409	-
General Administration and Finance				
General Services Agency - Administrative Services.....	4,836	48,927	45,803	3,124
Total Real Property Fund.....	<u>4,836</u>	<u>49,336</u>	<u>46,212</u>	<u>3,124</u>
SAN FRANCISCO COUNTY TRANSPORTATION AUTHORITY FUND				
Public Works, Transportation and Commerce				
Board of Supervisors.....	207,656	189,118	114,724	74,394
Total SF County Transportation Authority Fund.....	<u>207,656</u>	<u>189,118</u>	<u>114,724</u>	<u>74,394</u>
SENIOR CITIZENS PROGRAM FUND				
Human Welfare and Neighborhood Development				
Human Services.....	7,770	7,553	7,553	-
Total Senior Citizens Program Fund.....	<u>7,770</u>	<u>7,553</u>	<u>7,553</u>	<u>-</u>
WAR MEMORIAL FUND				
Public Works, Transportation and Commerce				
Public Works.....	-	827	827	-
Culture and Recreation				
War Memorial.....	15,218	15,398	14,645	753
Total War Memorial Fund.....	<u>15,218</u>	<u>16,225</u>	<u>15,472</u>	<u>753</u>
Total Special Revenue Funds With Legally Adopted Budgets	<u>\$ 2,321,865</u>	<u>\$ 1,805,113</u>	<u>\$ 1,655,007</u>	<u>\$ 150,106</u>

The notes to the financial statements are an integral part of this statement.

UNAUDITED

CITY AND COUNTY OF SAN FRANCISCO

UNAUDITED

Combining Balance Sheet
Nonmajor Governmental Funds – Debt Service Funds
 June 30, 2021
 (In Thousands)

	General Obligation Bond Fund	Certificates of Participation Funds	Other Bond Funds	Total
Assets:				
Deposits and investments with City Treasury.....	\$ 150,869	\$ -	\$ 3	\$ 150,872
Deposits and investments outside City Treasury.....	-	71,707	38	71,745
Receivables:				
Property taxes and penalties.....	5,683	-	-	5,683
Interest and other.....	173	-	-	173
Total assets.....	<u>\$ 156,725</u>	<u>\$ 71,707</u>	<u>\$ 41</u>	<u>\$ 228,473</u>
Liabilities:				
Accounts payable.....	\$ -	\$ -	\$ -	\$ -
Due to other funds.....	-	5	-	5
Unearned revenues and other liabilities.....	10,846	-	-	10,846
Bonds, loans, capital leases, and other payables.....	-	-	-	-
Unearned Grant subvention	-	-	-	-
Total liabilities.....	<u>10,846</u>	<u>5</u>	<u>-</u>	<u>10,851</u>
Deferred inflows of resources.....	4,772	-	-	4,772
Fund balances:				
Restricted.....	141,107	71,702	41	212,850
Total fund balances.....	<u>141,107</u>	<u>71,702</u>	<u>41</u>	<u>212,850</u>
Total liabilities, deferred inflows of resources and fund balances.....	<u>\$ 156,725</u>	<u>\$ 71,707</u>	<u>\$ 41</u>	<u>\$ 228,473</u>

The notes to the financial statements are an integral part of this statement.

UNAUDITED

CITY AND COUNTY OF SAN FRANCISCO

UNAUDITED

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds – Debt Service Funds
Year Ended June 30, 2021
(In Thousands)

	General Obligation Bond Fund	Certificates of Participation Funds	Other Bond Funds	Total
Revenues:				
Property taxes.....	\$ 367,499	\$ -	\$ -	\$ 367,499
Fines, forfeitures, and penalties.....	19,428	-	-	19,428
Interest and investment income.....	1,380	6	-	1,386
Rents and concessions.....	-	-	-	-
Intergovernmental				
State.....	729	-	-	729
Other.....	3,919	-	-	3,919
Total revenues.....	<u>392,955</u>	<u>6</u>	<u>-</u>	<u>392,961</u>
Expenditures:				
Debt service:				
Principal retirement.....	305,515	34,335	3,355	343,205
Interest and other fiscal charges.....	98,083	44,418	374	142,875
Bond issuance costs.....	791	938	-	1,729
Payment to refunded bond escrow agent.....	2,531	4,636	-	7,167
Total expenditures.....	<u>406,920</u>	<u>84,327</u>	<u>3,729</u>	<u>494,976</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(13,965)</u>	<u>(84,321)</u>	<u>(3,729)</u>	<u>(102,015)</u>
Other financing sources (uses):				
Transfers in.....	35,769	77,368	3,729	116,866
Transfers out.....	-	-	-	-
Issuance of bonds:				
Face value of bonds issued.....	91,230	70,640	-	161,870
Premium on issuance of bonds.....	21,636	11,862	-	33,498
Payment to refunded bond escrow agent.....	(112,069)	(81,510)	-	(193,579)
Total other financing sources (uses).....	<u>36,566</u>	<u>78,360</u>	<u>3,729</u>	<u>118,655</u>
Net changes in fund balances.....	22,601	(5,961)	-	16,640
Fund balances at beginning of year.....	118,506	77,663	41	196,210
Fund balances at end of year.....	<u>\$ 141,107</u>	<u>\$ 71,702</u>	<u>\$ 41</u>	<u>\$ 212,850</u>

The notes to the financial statements are an integral part of this statement.

UNAUDITED

CITY AND COUNTY OF SAN FRANCISCO

UNAUDITED

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual – Budget Basis
Nonmajor Governmental Funds – Debt Service Fund
Year Ended June 30, 2021
(In Thousands)

	General Obligation Bond Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property taxes.....	\$ 356,935	\$ 356,935	\$ 367,499	\$ 10,564
Fines, forfeitures, and penalties.....	15,823	15,823	19,428	3,605
Interest and investment income.....	-	956	2,251	1,295
Intergovernmental				
State.....	800	800	729	(71)
Other.....	3,543	3,919	3,919	-
Total revenues.....	<u>377,101</u>	<u>378,433</u>	<u>393,826</u>	<u>15,393</u>
Expenditures:				
Debt service:				
Principal retirement.....	370,503	305,515	305,515	-
Interest and other fiscal charges.....	6,598	107,938	98,083	9,855
Bond issuance costs.....	-	627	627	-
Payment to refunded bond escrow agent.....	-	2,531	2,531	-
Total expenditures.....	<u>377,101</u>	<u>416,611</u>	<u>406,756</u>	<u>9,855</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>-</u>	<u>(38,178)</u>	<u>(12,930)</u>	<u>25,248</u>
Other financing sources (uses):				
Transfers in.....	-	35,769	35,769	-
Issuance of bonds:				
Face value of bonds issued.....	-	91,230	91,230	-
Premium on issuance of bonds.....	-	21,472	21,472	-
Payment to refunded bond escrow agent.....	-	(112,069)	(112,069)	-
Total other financing sources (uses).....	<u>-</u>	<u>36,402</u>	<u>36,402</u>	<u>-</u>
Net changes in fund balance.....	<u>-</u>	<u>(1,776)</u>	<u>23,472</u>	<u>25,248</u>
Budgetary fund balance, July 1.....	<u>-</u>	<u>125,663</u>	<u>125,663</u>	<u>-</u>
Budgetary fund balance, June 30.....	<u>\$ -</u>	<u>\$ 123,887</u>	<u>\$ 149,135</u>	<u>\$ 25,248</u>

The notes to the financial statements are an integral part of this statement.

UNAUDITED

CITY AND COUNTY OF SAN FRANCISCO

UNAUDITED

Combining Balance Sheet
 Nonmajor Governmental Funds – Capital Projects Funds
 June 30, 2021
 (In Thousands)

	City Facilities Improvement Fund	Fire Protection Systems Improvement Fund	Moscone Convention Center Fund
Assets:			
Deposits and investments with City Treasury.....	\$ 284,405	\$ 211	\$ -
Deposits and investments outside City Treasury.....	117,871	-	9,795
Receivables:			
Federal and state grants and subventions.....	-	-	-
Charges for services.....	-	-	-
Interest and other.....	121	-	-
Due from other funds.....	-	-	-
Total assets.....	<u>\$ 402,397</u>	<u>\$ 211</u>	<u>\$ 9,795</u>
Liabilities:			
Accounts payable.....	\$ 25,501	\$ 72	\$ 186
Accrued payroll.....	572	-	3
Unearned grant and subvention revenue.....	-	-	-
Due to other funds.....	80	-	8,547
Unearned revenues and other liabilities.....	1,010	10	-
Total liabilities.....	<u>27,163</u>	<u>82</u>	<u>8,736</u>
Deferred inflows of resources.....	-	-	-
Fund balances:			
Restricted.....	375,234	129	1,059
Unassigned.....	-	-	-
Total fund balances.....	<u>375,234</u>	<u>129</u>	<u>1,059</u>
Total liabilities, deferred inflows of resources and fund balances.....	<u>\$ 402,397</u>	<u>\$ 211</u>	<u>\$ 9,795</u>

(Continued)

The notes to the financial statements are an integral part of this statement.

UNAUDITED

CITY AND COUNTY OF SAN FRANCISCO

UNAUDITED

Combining Balance Sheet
Nonmajor Governmental Funds – Capital Projects Funds (Continued)
 June 30, 2021
 (In Thousands)

	Recreation and Park Projects	Street Improvement Fund	Total
Assets:			
Deposits and investments with City Treasury.....	\$ 33,711	\$ 405	\$ 318,732
Deposits and investments outside City Treasury.....	-	2,761	130,427
Receivables:			
Federal and state grants and subventions.....	1,707	12,316	14,023
Charges for services.....	-	-	-
Interest and other.....	22	3	146
Due from other funds.....	-	9,558	9,558
Total assets.....	<u>\$ 35,440</u>	<u>\$ 25,043</u>	<u>\$ 472,886</u>
Liabilities:			
Accounts payable.....	\$ 3,788	\$ 6,678	\$ 36,225
Accrued payroll.....	77	87	739
Unearned grant and subvention revenue.....	6,055	-	6,055
Due to other funds.....	-	59	8,686
Unearned revenues and other liabilities.....	18	10,568	11,606
Total liabilities.....	<u>9,938</u>	<u>17,392</u>	<u>63,311</u>
Deferred inflows of resources.....	<u>674</u>	<u>561</u>	<u>1,235</u>
Fund balances:			
Restricted.....	24,828	7,090	408,340
Unassigned.....	-	-	-
Total fund balances.....	<u>24,828</u>	<u>7,090</u>	<u>408,340</u>
Total liabilities, deferred inflows of resources and fund balances.....	<u>\$ 35,440</u>	<u>\$ 25,043</u>	<u>\$ 472,886</u>

The notes to the financial statements are an integral part of this statement.

UNAUDITED

CITY AND COUNTY OF SAN FRANCISCO

UNAUDITED

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds – Capital Projects Funds
Year Ended June 30, 2021
(In Thousands)

	City Facilities Improvement Fund	Fire Protection Systems Improvement Fund	Moscone Convention Center Fund
Revenues:			
Interest and investment income.....	\$ (348)	\$ (1)	\$ 1
Rents and concessions.....	-	-	-
Intergovernmental:			
Federal.....	-	-	-
State.....	-	-	-
Other.....	-	-	-
Other.....	-	-	-
Total revenues.....	<u>(348)</u>	<u>(1)</u>	<u>1</u>
Expenditures:			
Debt service:			
Interest and other fiscal charges.....	2,043	-	-
Bond issuance costs.....	3,314	-	-
Capital outlay.....	<u>213,164</u>	<u>156</u>	<u>2,688</u>
Total expenditures.....	<u>218,521</u>	<u>156</u>	<u>2,688</u>
Deficiency of revenues under expenditures.....	<u>(218,869)</u>	<u>(157)</u>	<u>(2,687)</u>
Other financing sources (uses):			
Transfers in.....	-	-	507
Transfers out.....	(60,819)	-	(229)
Issuance of bonds:			
Face value of bonds issued.....	330,735	-	-
Premium on issuance of bonds.....	<u>54,861</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses).....	<u>324,777</u>	<u>-</u>	<u>278</u>
Net changes in fund balances.....	105,908	(157)	(2,409)
Fund balances at beginning of year.....	<u>269,326</u>	<u>286</u>	<u>3,468</u>
Fund balances at end of year.....	<u>\$ 375,234</u>	<u>\$ 129</u>	<u>\$ 1,059</u>

(Continued)

The notes to the financial statements are an integral part of this statement.

UNAUDITED

CITY AND COUNTY OF SAN FRANCISCO

UNAUDITED

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds – Capital Projects Funds (Continued)
Year Ended June 30, 2021
(In Thousands)

	Recreation and Park Projects	Street Improvement Fund	Total
Revenues:			
Interest and investment income.....	\$ (138)	\$ (22)	\$ (508)
Rents and concessions.....	-	62	62
Intergovernmental:			
Federal.....	93	5,349	5,442
State.....	3,354	9,376	12,730
Other.....	992	614	1,606
Other.....	873	-	873
Total revenues.....	<u>5,174</u>	<u>15,379</u>	<u>20,205</u>
Expenditures:			
Debt service:			
Interest and other fiscal charges.....	-	-	2,043
Bond issuance costs.....	-	1,031	4,345
Capital outlay.....	24,604	35,026	275,638
Total expenditures.....	<u>24,604</u>	<u>36,057</u>	<u>282,026</u>
Deficiency of revenues under expenditures.....	<u>(19,430)</u>	<u>(20,678)</u>	<u>(261,821)</u>
Other financing sources (uses):			
Transfers in.....	156	14,396	15,059
Transfers out.....	-	(139,847)	(200,895)
Issuance of bonds:			
Face value of bonds issued.....	-	135,765	466,500
Premium on issuance of bonds.....	-	5,068	59,929
Total other financing sources (uses).....	<u>156</u>	<u>15,382</u>	<u>340,593</u>
Net changes in fund balances.....	(19,274)	(5,296)	78,772
Fund balances at beginning of year.....	44,102	12,386	329,568
Fund balances at end of year.....	<u>\$ 24,828</u>	<u>\$ 7,090</u>	<u>\$ 408,340</u>

The notes to the financial statements are an integral part of this statement.

UNAUDITED