

FINANCIAL SECTION - PART II (Continued)

GOVERNMENTAL FUND TYPES - COMBINING STATEMENTS

CAPITAL IMPROVEMENT FUNDS

This Section contains Statements of the Capital Improvement Funds established to account for financial resources to be used for the acquisition or construction of the major capital facilities other than those financed by proprietary fund operations.

The Funds included in this Section are:

1. **CITY CAPITAL IMPROVEMENT FUND** - Established to account for capital additions and improvements to the City's facilities and infrastructure and finance through general obligation bond issues and grants from federal, state and local agencies.
2. **MUNICIPAL AUTHORITY CAPITAL IMPROVEMENT FUND** - Established to account for the acquisition of vehicles and the construction of major facilities for the city.

CITY OF PHILADELPHIA
CAPITAL IMPROVEMENT FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2000

EXHIBIT II-A-6

	City Capital Improvement <u>Fund</u>	Municipal Authority Capital Improvement <u>Fund</u>	<u>Totals</u>
<u>Assets</u>			
Equity in Treasurer's Account	\$ 75,636,973	\$ -	\$ 75,636,973
Investments	-	12,698,871	12,698,871
Accounts Receivable	185,630	-	185,630
Interest and Dividends Receivable	218,394	65,569	283,963
Due from Component Units	410,131	-	410,131
Due from Other Governmental Units	17,134,665	-	17,134,665
Allowance for Doubtful Accounts	(185,630)	-	(185,630)
	<hr/>	<hr/>	<hr/>
<u>Total Assets</u>	<u>\$ 93,400,163</u>	<u>\$ 12,764,440</u>	<u>\$ 106,164,603</u>
<u>Liabilities and Fund Equity</u>			
Vouchers Payable	\$ 14,148,982	\$ -	\$ 14,148,982
Accounts Payable	4,482,699	828,144	5,310,843
Salaries and Wages Payable	142,069	-	142,069
Funds Held in Escrow	17,873,125	-	17,873,125
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>36,646,875</u>	<u>828,144</u>	<u>37,475,019</u>
Fund Equity:			
Fund Balance:			
Reserved for Encumbrances	126,879,953	-	126,879,953
Unreserved:			
Undesignated Fund Balance	(70,126,665)	11,936,296	(58,190,369)
	<hr/>	<hr/>	<hr/>
Total Fund Equity	<u>56,753,288</u>	<u>11,936,296</u>	<u>68,689,584</u>
	<hr/>	<hr/>	<hr/>
<u>Total Liabilities and Fund Equity</u>	<u>\$ 93,400,163</u>	<u>\$ 12,764,440</u>	<u>\$ 106,164,603</u>

CITY OF PHILADELPHIA
CAPITAL IMPROVEMENT FUNDS

EXHIBIT II-A-7

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN UNRESERVED FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	City Capital Improvement Fund	Municipal Authority Capital Improvement Fund	Totals
Revenues:			
Locally Generated Non-Tax Revenue	\$ -	\$ 1,965,026	\$ 1,965,026
Revenue from Other Governments	21,285,440	-	21,285,440
Other Revenues	<u>2,715,593</u>	<u>1,488,035</u>	<u>4,203,628</u>
<u>Total Revenues</u>	<u>24,001,033</u>	<u>3,453,061</u>	<u>27,454,094</u>
Expenditures:			
Capital Outlay	<u>154,705,454</u>	<u>3,766,520</u>	<u>158,471,974</u>
Excess of Revenues Over (Under) Expenditures	<u>(130,704,421)</u>	<u>(313,459)</u>	<u>(131,017,880)</u>
Other Financing Sources (Uses):			
Operating Transfers In	52,203,098	-	52,203,098
Operating Transfers Out	-	(26,203,376)	(26,203,376)
Operating Transfers Out to Component Units	<u>(1,850,000)</u>	<u>-</u>	<u>(1,850,000)</u>
<u>Total Other Financing Sources (Uses)</u>	<u>50,353,098</u>	<u>(26,203,376)</u>	<u>24,149,722</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(80,351,323)	(26,516,835)	(106,868,158)
Other Changes in Unreserved Fund Balance:			
Increase in Reserve for Encumbrances	<u>(51,691,758)</u>	<u>-</u>	<u>(51,691,758)</u>
Net Change in Unreserved Fund Balance for the Year	(132,043,081)	(26,516,835)	(158,559,916)
Fund Balance - Unreserved, July 1, 1999	<u>61,916,416</u>	<u>38,453,131</u>	<u>100,369,547</u>
Fund Balance - Unreserved, June 30, 2000	\$ <u><u>(70,126,665)</u></u>	\$ <u><u>11,936,296</u></u>	\$ <u><u>(58,190,369)</u></u>

