

COMBINED STATEMENTS - OVERVIEW

GENERAL PURPOSE FINANCIAL STATEMENTS

CITY OF PHILADELPHIA
 ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS
 COMBINED BALANCE SHEET
 JUNE 30, 2000

Line No.	Governmental Fund Types			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Improvements Funds
<u>Assets and Other Debits</u>				
1	\$ 4,055,010	\$ 14,831,876	\$ -	\$ -
2	-	-	-	-
3	256,011,691	222,508,877	47	75,636,973
4	-	59,910,061	99,394,065	12,698,871
5	9,227,255	235,448	-	-
6	-	-	-	-
7	17,398,873	-	-	410,131
8	-	-	-	-
9	30,714,640	-	-	-
10	266,233,014	3,874,863	-	-
11	72,559,118	4,237,447	-	185,630
12	(196,895,308)	(898,149)	-	(185,630)
13	1,839,271	1,881,396	4,816,117	283,963
14	192,868,795	83,555,654	-	17,134,665
15	14,321,042	-	-	-
16	-	-	-	-
17	-	-	-	-
18	-	-	-	-
19	-	11,545	-	-
20	-	-	-	-
21	-	-	-	-
22	<u>\$ 668,333,401</u>	<u>\$ 390,149,018</u>	<u>\$ 104,210,229</u>	<u>\$ 106,164,603</u>
<u>Liabilities and Fund Equity</u>				
23	\$ -	\$ 1,358,435	\$ -	\$ -
24	88,536,489	66,712,745	2,257,724	19,459,825
25	37,969,039	1,829,385	-	142,069
26	-	-	-	-
27	-	-	-	-
28	698,754	9,227,255	235,448	-
29	-	-	-	-
30	-	26,746,742	-	-
31	1,822,619	5,435,437	-	17,873,125
32	1,348,559	-	-	-
33	111,483,808	63,221,654	-	-
34	-	-	-	-
35	-	-	-	-
36	-	-	-	-
37	-	-	-	-
38	-	-	-	-
39	<u>7,583,774</u>	<u>-</u>	<u>-</u>	<u>-</u>
40	<u>249,443,042</u>	<u>174,531,653</u>	<u>2,493,172</u>	<u>37,475,019</u>
Fund Equity and Other Credits:				
41	-	-	-	-
42	-	-	-	-
43	-	-	-	-
Retained Earnings:				
44	-	-	-	-
45	-	-	-	-
Fund Balances:				
46	123,752,792	139,035,233	99,801,057	126,879,953
Unreserved:				
47	-	75,213,259	-	-
48	<u>295,137,567</u>	<u>1,368,873</u>	<u>1,916,000</u>	<u>(58,190,369)</u>
49	<u>295,137,567</u>	<u>76,582,132</u>	<u>1,916,000</u>	<u>(58,190,369)</u>
50	<u>418,890,359</u>	<u>215,617,365</u>	<u>101,717,057</u>	<u>68,689,584</u>
51	<u>\$ 668,333,401</u>	<u>\$ 390,149,018</u>	<u>\$ 104,210,229</u>	<u>\$ 106,164,603</u>

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

Proprietary Fund Type	Fiduciary Fund Types	Account Groups		Totals Primary Government (Memorandum Only)	Component Units**	Totals Reporting Entity (Memorandum Only)	Line No.
		General Fixed Assets	General Long-Term Debt				
\$ 30,000	\$ 34,419,525	\$ -	\$ -	\$ 53,336,411	\$ 63,205,854	\$ 116,542,265	1
-	-	-	-	-	101,745,391	101,745,391	2
114,526,923	5,540,455,869	-	-	6,209,140,380	-	6,209,140,380	3
-	45,017,902	-	-	217,020,899	157,834,676	374,855,575	4
-	698,754	-	-	10,161,457	-	10,161,457	5
-	-	-	-	-	34,474,088	34,474,088	6
-	-	-	-	17,809,004	-	17,809,004	7
-	-	-	-	-	46,542,438	46,542,438	8
-	-	-	-	30,714,640	36,060,308	66,774,948	9
-	-	-	-	270,107,877	190,858,082	460,965,959	10
182,710,128	7,877,337	-	-	267,569,660	226,930,093	494,499,753	11
(100,625,115)	-	-	-	(298,604,202)	(158,135,642)	(456,739,844)	12
-	26,328,436	-	-	35,149,183	2,046,691	37,195,874	13
(2,138)	704,390	-	-	294,261,366	118,523,790	412,785,156	14
34,700,485	68,124	-	-	49,089,651	100,003,381	149,093,032	15
870,194,126	-	-	-	870,194,126	44,685,399	914,879,525	16
224,188,702	-	-	-	224,188,702	596,526,904	820,715,606	17
2,447,259,766	-	2,905,578,935	-	5,352,838,701	3,824,477,137	9,177,315,838	18
238,946	632,956,702	-	-	633,207,193	184,640,091	817,847,284	19
-	-	-	99,801,010	99,801,010	20,963,776	120,764,786	20
-	-	-	3,468,617,802	3,468,617,802	1,354,217,444	4,822,835,246	21
<u>\$ 3,773,221,823</u>	<u>\$ 6,288,527,039</u>	<u>\$ 2,905,578,935</u>	<u>\$ 3,568,418,812</u>	<u>\$ 17,804,603,860</u>	<u>\$ 6,945,599,901</u>	<u>\$ 24,750,203,761</u>	22
\$ -	\$ -	\$ -	\$ -	\$ 1,358,435	\$ 153,138,785	\$ 154,497,220	23
64,311,680	4,986,329	-	-	246,264,792	215,636,108	461,900,900	24
4,347,654	45,126	-	-	44,333,273	82,784,200	127,117,473	25
-	12,034,688	-	-	12,034,688	53,491	12,088,179	26
41,993,196	696,516	-	-	42,689,712	72,303,839	114,993,551	27
-	-	-	-	10,161,457	-	10,161,457	28
-	-	-	-	-	46,363,616	46,363,616	29
-	-	-	-	26,746,742	-	26,746,742	30
-	80,700,818	-	-	105,831,999	11,357,183	117,189,182	31
-	12,588	-	-	1,361,147	76,514,649	77,875,796	32
27,971,935	6,366,078	-	-	209,043,475	184,675,361	393,718,836	33
46,009,407	-	-	1,964,646,882	2,010,656,289	891,389,388	2,902,045,677	34
2,693,353,928	-	-	-	2,693,353,928	1,566,507,580	4,259,861,508	35
(138,027,004)	-	-	-	(138,027,004)	-	(138,027,004)	36
(60,917,685)	-	-	-	(60,917,685)	(23,096,648)	(84,014,333)	37
-	-	-	63,515,000	63,515,000	-	63,515,000	38
15,005,034	753,642,494	-	1,540,256,930	2,316,488,232	623,822,069	2,940,310,301	39
<u>2,694,048,145</u>	<u>858,484,637</u>	<u>-</u>	<u>3,568,418,812</u>	<u>7,584,894,480</u>	<u>3,901,449,621</u>	<u>11,486,344,101</u>	40
-	-	2,905,578,935	-	2,905,578,935	1,735,116,552	4,640,695,487	41
92,930,314	-	-	-	92,930,314	723,995,483	816,925,797	42
600,077,954	-	-	-	600,077,954	97,692,626	697,770,580	43
239,400,345	-	-	-	239,400,345	113,320,010	352,720,355	44
146,765,065	-	-	-	146,765,065	276,182,031	422,947,096	45
-	5,421,109,506	-	-	5,910,578,541	215,794,354	6,126,372,895	46
-	8,932,896	-	-	84,146,155	3,562,062	87,708,217	47
-	-	-	-	240,232,071	(121,512,838)	118,719,233	48
-	8,932,896	-	-	324,378,226	(117,950,776)	206,427,450	49
<u>1,079,173,678</u>	<u>5,430,042,402</u>	<u>2,905,578,935</u>	<u>-</u>	<u>10,219,709,380</u>	<u>3,044,150,280</u>	<u>13,263,859,660</u>	50
<u>\$ 3,773,221,823</u>	<u>\$ 6,288,527,039</u>	<u>\$ 2,905,578,935</u>	<u>\$ 3,568,418,812</u>	<u>\$ 17,804,603,860</u>	<u>\$ 6,945,599,901</u>	<u>\$ 24,750,203,761</u>	51

** The Component Unit Balance Sheet includes the Philadelphia Gas Works Fund which is presented as of the close of their fiscal year, August 31, 1999, the Philadelphia Parking Authority Fund and the Philadelphia Housing Authority which are presented as of the close of their fiscal year, March 31, 2000 and the Community Behavioral Health Fund and the Philadelphia Authority for Industrial Development Fund which are presented as of the close of their fiscal year, December 31, 1999.

CITY OF PHILADELPHIA
 ALL GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND
 DISCRETELY PRESENTED COMPONENT UNITS
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 UNRESERVED FUND EQUITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Governmental Fund Types		
	General Fund	Special Revenue Funds	Debt Service Funds
Revenues:			
Tax Revenue	\$ 1,856,586,635	\$ 285,004,181	\$ -
Locally Generated Non-Tax Revenue	181,148,149	61,470,656	17,308,170
Revenue from Other Governments	519,224,532	1,082,713,825	-
Other Revenues	14,942,440	-	-
<u>Total Revenues</u>	<u>2,571,901,756</u>	<u>1,429,188,662</u>	<u>17,308,170</u>
Expenditures:			
Current Operating:			
Economic Development	18,762,291	10,089,016	-
Transportation	105,655,904	25,844,384	-
Judiciary and Law Enforcement	947,389,828	54,333,788	-
Conservation of Health	146,068,561	506,014,188	-
Housing and Neighborhood Development	5,496,757	53,494,692	-
Cultural and Recreational	120,131,447	15,553,051	-
Improvement of General Welfare	493,456,717	36,120,968	-
Services to Property	266,667,580	69,953	-
General Management and Support	366,068,488	29,790,602	-
Education	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	120,006,916
Interest	-	-	115,617,885
Bond Issuance Cost	-	-	-
<u>Total Expenditures</u>	<u>2,469,697,573</u>	<u>731,310,642</u>	<u>235,624,801</u>
Excess of Revenues Over (Under) Expenditures	<u>102,204,183</u>	<u>697,878,020</u>	<u>(218,316,631)</u>
Other Financing Sources (Uses):			
Proceeds from Bond Sales	-	-	-
Defeasement	-	-	-
Operating Transfers In	168,980,413	1,090,000	225,123,616
Operating Transfers Out	(124,147,756)	(293,719,586)	-
Operating Transfers From Component Units	49,197,792	-	-
Operating Transfers To Component Units	(87,670,575)	(478,394,506)	-
<u>Total Other Financing Sources (Uses)</u>	<u>6,359,874</u>	<u>(771,024,092)</u>	<u>225,123,616</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	108,564,057	(73,146,072)	6,806,985
Net Income (Loss) from Proprietary Operations	-	-	-
Other Changes in Unreserved Fund Equity:			
(Increase) Decrease in Reserve for Encumbrances	(19,139,883)	904,163	-
Decrease in Reserve for Intergovernmental Financing	-	12,969,257	-
Decrease in Reserve for Intergovernmentally Financed Programs	-	4,368,034	-
Decrease in Reserve for Public Safety Emergency Phone System	-	3,620,093	-
Increase in Reserve for Managed Care	-	(11,629,015)	-
Net Change in Propriety Equity Accounts	-	-	-
Increase in Reserve for Self Insurance	-	-	-
Decrease in Reserve for Tax Lien Proceeds	-	-	-
Increase in Reserve for Designated Fund Balance	-	-	-
(Increase)Decrease in Reserve for Debt Service	-	-	(5,980,985)
Net Change in Unreserved Fund Equity for the Year	89,424,174	(62,913,540)	826,000
Fund Equity - Unreserved, July 1, 1999	205,713,393	139,495,672	1,090,000
Fund Equity - Unreserved, June 30, 2000	<u>\$ 295,137,567</u>	<u>\$ 76,582,132</u>	<u>\$ 1,916,000</u>

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

EXHIBIT I-A-2

	<u>Fiduciary Fund Types</u>	<u>Totals</u>	<u>Component Units</u>	<u>Totals</u>
<u>Capital</u>	<u>Expendable</u>	<u>Primary</u>	<u>School</u>	<u>Reporting Entity</u>
<u>Improvement</u>	<u>Trust</u>	<u>Government</u>	<u>District</u>	<u>(Memorandum</u>
<u>Funds</u>	<u>Funds</u>	<u>(Memorandum</u>	<u>of Philadelphia</u>	<u>Only)</u>
		<u>Only)</u>		
\$ -	\$ -	\$ 2,141,590,816	\$ 557,299,347	\$ 2,698,890,163
1,965,026	9,491,105	271,383,106	71,298,538	342,681,644
21,285,440	-	1,623,223,797	1,085,433,959	2,708,657,756
4,203,628	-	19,146,068	-	19,146,068
<u>27,454,094</u>	<u>9,491,105</u>	<u>4,055,343,787</u>	<u>1,714,031,844</u>	<u>5,769,375,631</u>
-	-	28,851,307	-	28,851,307
-	-	131,500,288	131,202,466	262,702,754
-	892,656	1,002,616,272	-	1,002,616,272
-	-	652,082,749	-	652,082,749
-	-	58,991,449	-	58,991,449
-	6,271,657	141,956,155	-	141,956,155
-	102,408	529,680,093	-	529,680,093
-	-	266,737,533	222,174,054	488,911,587
-	732,171	396,591,261	85,152,263	481,743,524
-	-	-	1,224,189,188	1,224,189,188
158,471,974	-	158,471,974	143,828,776	302,300,750
-	-	120,006,916	36,773,641	156,780,557
-	-	115,617,885	40,490,383	156,108,268
-	-	-	2,649,139	2,649,139
<u>158,471,974</u>	<u>7,998,892</u>	<u>3,603,103,882</u>	<u>1,886,459,910</u>	<u>5,489,563,792</u>
<u>(131,017,880)</u>	<u>1,492,213</u>	<u>452,239,905</u>	<u>(172,428,066)</u>	<u>279,811,839</u>
-	-	-	177,503,257	177,503,257
-	-	-	(74,862,819)	(74,862,819)
52,203,098	854,513	448,251,640	-	448,251,640
(26,203,376)	-	(444,070,718)	-	(444,070,718)
-	-	49,197,792	-	49,197,792
<u>(1,850,000)</u>	<u>-</u>	<u>(567,915,081)</u>	<u>-</u>	<u>(567,915,081)</u>
<u>24,149,722</u>	<u>854,513</u>	<u>(514,536,367)</u>	<u>102,640,438</u>	<u>(411,895,929)</u>
(106,868,158)	2,346,726	(62,296,462)	(69,787,628)	(132,084,090)
-	-	-	346,639	346,639
(51,691,758)	28,866	(69,898,612)	(34,907,893)	(104,806,505)
-	-	12,969,257	-	12,969,257
-	-	4,368,034	-	4,368,034
-	-	3,620,093	-	3,620,093
-	-	(11,629,015)	-	(11,629,015)
-	-	-	(270,901)	(270,901)
-	-	-	1,006,058	1,006,058
-	-	-	3,210,304	3,210,304
-	-	-	66,985	66,985
-	-	(5,980,985)	8,065,570	2,084,585
<u>(158,559,916)</u>	<u>2,375,592</u>	<u>(128,847,690)</u>	<u>(92,270,866)</u>	<u>(221,118,556)</u>
<u>100,369,547</u>	<u>3,082,133</u>	<u>449,750,745</u>	<u>(25,679,910)</u>	<u>424,070,835</u>
\$ <u>(58,190,369)</u>	\$ <u>5,457,725</u>	\$ <u>320,903,055</u>	\$ <u>(117,950,776)</u>	\$ <u>202,952,279</u>

CITY OF PHILADELPHIA
 ALL PROPRIETARY FUND TYPES, NON-EXPENDABLE TRUST FUNDS AND DISCRETELY PRESENTED COMPONENT UNITS
 COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN UNRESERVED RETAINED EARNINGS/FUND BALANCES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000

EXHIBIT I-A-3

	<u>Proprietary Fund Types Enterprise Funds</u>	<u>Fiduciary Fund Types Departmental Non-Expendable Trust Fund</u>	<u>Totals Primary Government (Memorandum Only)</u>	<u>Component Units Enterprise Funds</u>	<u>Totals Reporting Entity (Memorandum Only)</u>
Operating Revenues:					
Charges for Goods and Services	\$ 390,032,386	\$ -	\$ 390,032,386	\$ 479,406,265	\$ 869,438,651
Sales of Land and Improvements	2,019,100	-	2,019,100	11,106,956	13,126,056
Rentals and Concessions	79,528,448	-	79,528,448	133,031,522	212,559,970
Interest and Dividends	-	229,283	229,283	-	229,283
Net Increase(Decrease) in the Fair Value of Investments	-	(129,866)	(129,866)	-	(129,866)
Miscellaneous Operating Revenues	<u>7,286,160</u>	<u>23,884</u>	<u>7,310,044</u>	<u>34,609,690</u>	<u>41,919,734</u>
Total Operating Revenues	<u>478,866,094</u>	<u>123,301</u>	<u>478,989,395</u>	<u>658,154,433</u>	<u>1,137,143,828</u>
Operating Expenses:					
Personal Services	131,075,943	-	131,075,943	152,896,937	283,972,880
Purchase of Services	99,477,988	-	99,477,988	214,211,605	313,689,593
Materials and Supplies	25,221,381	-	25,221,381	7,563,189	32,784,570
Employee Benefits	51,731,573	-	51,731,573	16,787,340	68,518,913
Indemnities and Taxes	5,851,053	-	5,851,053	1,079,314	6,930,367
Depreciation and Amortization	126,595,195	-	126,595,195	81,666,766	208,261,961
Cost of Goods Sold	2,756,238	-	2,756,238	311,765,927	314,522,165
Other Operating Expenses	<u>-</u>	<u>126,675</u>	<u>126,675</u>	<u>475,879,816</u>	<u>476,006,491</u>
Total Operating Expenses	<u>442,709,371</u>	<u>126,675</u>	<u>442,836,046</u>	<u>1,261,850,894</u>	<u>1,704,686,940</u>
Operating Income (Loss)	<u>36,156,723</u>	<u>(3,374)</u>	<u>36,153,349</u>	<u>(603,696,461)</u>	<u>(567,543,112)</u>
Non-Operating Revenues (Expenses):					
Operating Grants	7,571,662	-	7,571,662	238,535,163	246,106,825
Passenger Facility Charges	33,602,771	-	33,602,771	-	33,602,771
Other Income	3,255,900	-	3,255,900	12,831,642	16,087,542
Interest Income	39,137,063	-	39,137,063	19,498,550	58,635,613
Debt Service - Interest	(111,394,037)	-	(111,394,037)	(73,581,672)	(184,975,709)
Other Expenses	<u>(35,946,333)</u>	<u>-</u>	<u>(35,946,333)</u>	<u>(12,925,094)</u>	<u>(48,871,427)</u>
Total Non-Operating Revenues (Expenses)	<u>(63,772,974)</u>	<u>-</u>	<u>(63,772,974)</u>	<u>184,358,589</u>	<u>120,585,615</u>
Income (Loss) Before Operating Transfers	(27,616,251)	(3,374)	(27,619,625)	(419,337,872)	(446,957,497)
Operating Transfers Out	(4,137,590)	(43,332)	(4,180,922)	-	(4,180,922)
Operating Transfers from Component Unit	21,894,091	-	21,894,091	-	21,894,091
Operating Transfers to Component Unit	(2,876,119)	-	(2,876,119)	-	(2,876,119)
Operating Transfers from Primary Government	-	-	-	501,798,862	501,798,862
Operating Transfers to Primary Government	<u>-</u>	<u>-</u>	<u>-</u>	<u>(77,322,507)</u>	<u>(77,322,507)</u>
Net Income	<u>(12,735,869)</u>	<u>(46,706)</u>	<u>(12,782,575)</u>	<u>5,138,483</u>	<u>(7,644,092)</u>
Other Changes in Unreserved Retained Earnings:					
Credit Arising from Transfer of Depreciation to Contributed Capital - Other Sources	28,374,344	-	28,374,344	-	28,374,344
(Increase) in Reserve for Capital Purposes	(2,686,637)	-	(2,686,637)	-	(2,686,637)
(Increase) in Reserve for Trust Principal	-	360,225	360,225	-	360,225
(Increase) in Reserve for Debt Service	-	-	-	(12,462,620)	(12,462,620)
Decrease in Reserve for Rate Stabilization	<u>13,464,922</u>	<u>-</u>	<u>13,464,922</u>	<u>-</u>	<u>13,464,922</u>
Net Change in Unreserved Retained Earnings/ Fund Balance for the Year	<u>26,416,760</u>	<u>313,519</u>	<u>26,730,279</u>	<u>(7,324,137)</u>	<u>19,406,142</u>
Retained Earnings/Fund Balance - Unreserved, July 1, 1999	<u>120,348,305</u>	<u>3,161,652</u>	<u>123,509,957</u>	<u>283,506,168</u>	<u>407,016,125</u>
Retained Earnings/Fund Balance - Unreserved, June 30, 2000	<u>\$ 146,765,065</u>	<u>\$ 3,475,171</u>	<u>\$ 150,240,236</u>	<u>\$ 276,182,031</u>	<u>\$ 426,422,267</u>

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

CITY OF PHILADELPHIA
 ALL PROPRIETARY FUND TYPES, NON-EXPENDABLE TRUST FUNDS AND DISCRETELY PRESENTED COMPONENT UNITS
 COMBINED STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000

EXHIBIT I-A-4

	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Totals Primary Government (Memorandum Only)</u>	<u>Component Units</u>	<u>Totals Reporting Entity (Memorandum Only)</u>
	<u>Enterprise Funds</u>	<u>Departmental Non-Expendable Trust Funds</u>		<u>Enterprise Funds</u>	
Cash Flows from Operating Activities:					
Operating Income (Loss)	\$ 36,156,723	\$ (3,374)	\$ 36,153,349	\$ (603,696,461)	\$ (567,543,112)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:					
Depreciation and Amortization	126,595,195	-	126,595,195	81,680,770	208,275,965
Provision for Uncollectible Accounts	(1,713,723)	-	(1,713,723)	2,374,221	660,498
Investing Activities	-	(121,631)	(121,631)	-	(121,631)
Changes in Assets and Liabilities:					
(Increase) Decrease in Receivables	5,493,555	25,085	5,518,640	(64,440,919)	(58,922,279)
(Increase) Decrease in Inventories	329,017	-	329,017	(1,401,721)	(1,072,704)
(Increase) Decrease in Other Current Assets	-	-	-	(22,966,371)	(22,966,371)
(Increase) Decrease in Other Long-Term Assets	-	-	-	49,606,194	49,606,194
Increase (Decrease) in Payables	(6,608,895)	2,217	(6,606,678)	12,883,752	6,277,074
Increase (Decrease) in Accrued Expenses	(3,184,858)	-	(3,184,858)	40,595,194	37,410,336
Increase (Decrease) in Funds Held in Escrow	-	-	-	3,276,893	3,276,893
Increase (Decrease) in Deferred Revenue	(2,841,692)	-	(2,841,692)	33,228,378	30,386,686
Increase (Decrease) in Other Liabilities	-	-	-	(56,567,605)	(56,567,605)
Net Cash Provided (Used) by Operating Activities	<u>154,225,322</u>	<u>(97,703)</u>	<u>154,127,619</u>	<u>(525,427,675)</u>	<u>(371,300,056)</u>
Cash Flows from Non-Capital Financing Activities:					
Operating Grants Received	7,700,184	-	7,700,184	238,535,163	246,235,347
Other Non-Capital Financing Income	-	-	-	11,964,173	11,964,173
Other Non-Capital Financing Expenses	(28,363,678)	-	(28,363,678)	(6,520,199)	(34,883,877)
Operating Transfers To Primary Government	(4,137,590)	(43,332)	(4,180,922)	(77,322,507)	(81,503,429)
Operating Transfers From Primary Government	-	-	-	501,798,862	501,798,862
Operating Transfers From Component Units	21,894,091	-	21,894,091	-	21,894,091
Operating Transfers To Component Units	(2,876,119)	-	(2,876,119)	-	(2,876,119)
Changes in Assets and Liabilities:					
(Increase) Decrease in Restricted Assets	-	-	-	(963)	(963)
Increase (Decrease) in Other Liabilities	(38,545)	-	(38,545)	(334,775)	(373,320)
Net Cash Provided (Used) in Non-Capital Financing Activities	<u>(5,821,657)</u>	<u>(43,332)</u>	<u>(5,864,989)</u>	<u>668,119,754</u>	<u>662,254,765</u>
Cash Flows from Capital and Related Financing Activities:					
Proceeds from Sale of Bonds	33,040,000	-	33,040,000	321,925,769	354,965,769
Bond Issuance Expenses	(411,476)	-	(411,476)	(151,877)	(563,353)
Principal Paid on Debt Instruments	(114,555,969)	-	(114,555,969)	(67,993,736)	(182,549,705)
Interest Paid on Debt Instruments	(145,950,463)	-	(145,950,463)	(78,379,384)	(224,329,847)
Acquisition and Construction of Capital Assets	(223,097,448)	-	(223,097,448)	(263,395,308)	(486,492,756)
Disposal of Capital Assets	-	-	-	145,368	145,368
Capital Grants	4,764,246	-	4,764,246	(241,340)	4,522,906
Contributions Received	112,906	-	112,906	149,094,155	149,207,061
Passenger Facility Charge	32,950,934	-	32,950,934	-	32,950,934
Changes in Assets and Liabilities:					
(Increase) Decrease in Receivables	-	-	-	(28,118,405)	(28,118,405)
(Increase) Decrease in Restricted Assets	4,584,875	-	4,584,875	(63,360,471)	(58,775,596)
Increase (Decrease) in Other Liabilities	5,444,466	-	5,444,466	-	5,444,466
Increase (Decrease) in Funds Held in Escrow	-	-	-	47,413	47,413
(Increase) Decrease in Payables	-	-	-	1,343,712	1,343,712
Net Cash Provided (Used) in Capital and Related Financing Activities	<u>(403,117,929)</u>	<u>-</u>	<u>(403,117,929)</u>	<u>(29,084,104)</u>	<u>(432,202,033)</u>
Cash Flows from Investing Activities:					
Purchase of Investments	-	(106,993)	(106,993)	(382,351,656)	(382,458,649)
Proceeds from Sale of Investments	-	-	-	248,723,722	248,723,722
Interest and Dividends on Investments	69,199,828	224,840	69,424,668	30,713,094	100,137,762
Net Cash Provided by Investing Activities	<u>69,199,828</u>	<u>117,847</u>	<u>69,317,675</u>	<u>(102,914,840)</u>	<u>(33,597,165)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(185,514,436)</u>	<u>(23,188)</u>	<u>(185,537,624)</u>	<u>10,693,135</u>	<u>(174,844,489)</u>
Cash and Cash Equivalents, July 1, 1999	<u>1,170,265,485</u>	<u>305,505</u>	<u>1,170,570,990</u>	<u>89,537,645</u>	<u>1,260,108,635</u>
Cash and Cash Equivalents, June 30, 2000	<u>\$ 984,751,049</u>	<u>\$ 282,317</u>	<u>\$ 985,033,366</u>	<u>\$ 100,230,780</u>	<u>\$ 1,085,264,146</u>
Reconciliation to Combined Balance Sheet :					
Included in :					
Equity in Treasurer's Account	\$ 114,526,923	\$ -	\$ 114,526,923	\$ -	\$ 114,526,923
Cash on Deposit	30,000	282,317	312,317	55,545,381	55,857,698
Restricted Assets	870,194,126	-	870,194,126	44,685,399	914,879,525
Cash and Cash Equivalents, June 30, 2000	<u>\$ 984,751,049</u>	<u>\$ 282,317</u>	<u>\$ 985,033,366</u>	<u>\$ 100,230,780</u>	<u>\$ 1,085,264,146</u>
Non-Cash Investing, Capital or Financing Activities:					
Non-Expendable Trust Funds had a Net Decrease in Fair Value of Investments of \$129,866					

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

CITY OF PHILADELPHIA
GENERAL AND SPECIAL REVENUE FUNDS (EXCEPT MUNICIPAL AUTHORITY AND PICA FUNDS)
CAPITAL IMPROVEMENT FUNDS (EXCEPT MUNICIPAL AUTHORITY FUND)
COMBINED STATEMENT OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES
BUDGET (LEGAL BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Tax Revenue	\$ 1,781,849,000	\$ 1,856,586,635	\$ 74,737,635
Locally Generated Non-Tax Revenue	185,457,000	194,947,068	9,490,068
Revenue from Other Governments	676,312,000	677,967,064	1,655,064
Revenue from Other Funds	24,075,000	25,999,331	1,924,331
Total Revenues	2,667,693,000	2,755,500,098	87,807,098
Other Sources:			
Increase (Decrease) in Unreimbursed Commitments	-	-	-
Proceeds from Bond Sales	-	-	-
(Increase) in Financed Reserves	-	-	-
<u>Total Revenues and Other Sources</u>	<u>2,667,693,000</u>	<u>2,755,500,098</u>	<u>87,807,098</u>
Expenditures and Encumbrances:			
Personal Services:			
Personal Services	1,084,924,814	1,071,809,486	13,115,328
Pension Contributions	222,281,923	219,713,700	2,568,223
Other Employee Benefits	274,077,834	274,077,107	727
Sub-total	1,581,284,571	1,565,600,293	15,684,278
Purchase of Services	874,646,795	848,946,425	25,700,370
Materials and Supplies	55,034,782	53,397,953	1,636,829
Equipment	28,709,957	26,272,645	2,437,312
Contributions, Indemnities and Taxes	70,059,172	69,920,408	138,764
Debt Service - Principal	40,753,019	40,753,019	-
Debt Service - Interest	38,683,298	38,683,298	-
Short-Term Interest	12,103,578	12,103,578	-
Payments to Other Funds	29,107,302	26,396,133	2,711,169
Advances, Subsidies, Miscellaneous	29,171,000	29,171,000	-
Capital Outlay	-	-	-
<u>Total Expenditures and Encumbrances</u>	<u>2,759,553,474</u>	<u>2,711,244,752</u>	<u>48,308,722</u>
Operating Surplus (Deficit) for the Year	\$ <u>(91,860,474)</u>	<u>44,255,346</u>	\$ <u>136,115,820</u>
Fund Balance Available for Appropriation, July 1, 1999		205,713,393	
Adjustments to Prior Fiscal Year Revenues, Expenditures and Encumbrances:			
Commitments Cancelled - Net		22,823,582	
Revenue Adjustments - Net		21,859,864	
Prior Period Adjustments		485,382	
Other Adjustments		-	
Adjusted Fund Balance, July 1, 1999		<u>250,882,221</u>	
Fund Balance Available for Appropriation, June 30, 2000		<u>\$ 295,137,567</u>	

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

Special Revenue Funds			Capital Improvement Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ 24,900,000	\$ 25,944,976	\$ 1,044,976	\$ -	\$ -	\$ -
54,607,586	46,275,343	(8,332,243)	472,465,000	37,004,880	(435,460,120)
1,085,231,731	989,340,394	(95,891,337)	242,789,000	39,060,302	(203,728,698)
-	-	-	-	-	-
<u>1,164,739,317</u>	<u>1,061,560,713</u>	<u>(103,178,604)</u>	<u>715,254,000</u>	<u>76,065,182</u>	<u>(639,188,818)</u>
-	(21,718,383)	(21,718,383)	-	13,713,272	13,713,272
-	-	-	-	-	-
-	(3,640,888)	(3,640,888)	-	-	-
<u>1,164,739,317</u>	<u>1,036,201,442</u>	<u>(128,537,875)</u>	<u>715,254,000</u>	<u>89,778,454</u>	<u>(625,475,546)</u>
106,069,076	91,039,867	15,029,209	-	-	-
7,608,168	6,309,767	1,298,401	-	-	-
12,895,317	10,995,973	1,899,344	-	-	-
<u>126,572,561</u>	<u>108,345,607</u>	<u>18,226,954</u>	-	-	-
1,089,117,725	954,430,010	134,687,715	-	-	-
20,335,536	15,894,850	4,440,686	-	-	-
13,234,227	6,267,085	6,967,142	-	-	-
25,298,313	26,939,363	(1,641,050)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
18,730,530	18,085,424	645,106	-	-	-
45,455,634	-	45,455,634	-	-	-
-	-	-	715,254,000	224,882,649	490,371,351
<u>1,338,744,526</u>	<u>1,129,962,339</u>	<u>208,782,187</u>	<u>715,254,000</u>	<u>224,882,649</u>	<u>490,371,351</u>
\$ <u>(174,005,209)</u>	<u>(93,760,897)</u>	\$ <u>80,244,312</u>	\$ -	(135,104,195)	\$ (135,104,195)
	138,992,240			61,916,416	
	31,455,468			2,776,989	
	(1,240,887)			-	
	689,228			145,176	
	-			138,949	
	<u>169,896,049</u>			<u>64,977,530</u>	
	\$ <u>76,135,152</u>			\$ <u>(70,126,665)</u>	

CITY OF PHILADELPHIA
PENSION TRUST FUNDS
STATEMENT OF CHANGES IN PLAN NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

EXHIBIT I-A-6

	<u>Gas Works Retirement Reserve Fund</u>	<u>Municipal Pension Fund</u>	<u>Totals Pension Trust Funds</u>
Additions:			
Contributions:			
Employer's Contributions	\$ 794,311	\$ 183,927,936	\$ 184,722,247
Employees' Contributions	-	50,248,065	50,248,065
	<hr/>	<hr/>	<hr/>
Total Contributions	794,311	234,176,001	234,970,312
Investment Income:			
Interest and Dividends	16,718,385	124,879,185	141,597,570
Net Appreciation in Fair Value of Investments	29,420,106	333,549,903	362,970,009
(Less) Investments Expenses	(2,150,693)	(14,871,036)	(17,021,729)
Securities Lending Revenue	682,885	28,491,789	29,174,674
(Less) Securities Lending Expenses	(631,572)	(26,992,901)	(27,624,473)
	<hr/>	<hr/>	<hr/>
Net Investment Income	44,039,111	445,056,940	489,096,051
Miscellaneous Operating Revenues	-	194,773	194,773
	<hr/>	<hr/>	<hr/>
<u>Total Additions</u>	44,833,422	679,427,714	724,261,136
Deductions:			
Personal Services	-	2,329,523	2,329,523
Purchase of Services	-	1,125,046	1,125,046
Materials and Supplies	-	59,758	59,758
Employee Benefits	-	940,187	940,187
Pension Benefits	27,495,751	444,272,795	471,768,546
Refunds of Members' Contributions	-	4,197,810	4,197,810
Other Operating Expenses	-	426,696	426,696
	<hr/>	<hr/>	<hr/>
<u>Total Deductions</u>	27,495,751	453,351,815	480,847,566
	<hr/>	<hr/>	<hr/>
<u>Net Increase</u>	17,337,671	226,075,899	243,413,570
Net Assets Held in Trust for			
Pension Benefits - July 1, 1999	422,702,291	4,750,336,942	5,173,039,233
Net Assets Held in Trust for			
Pension Benefits - June 30, 2000	\$ <u>440,039,962</u>	\$ <u>4,976,412,841</u>	\$ <u>5,416,452,803</u>

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

CITY OF PHILADELPHIA
 COMPONENT UNITS - ALL FUND TYPES
 COMBINING BALANCE SHEET
 JUNE 30, 2000*

EXHIBIT I-A-7

	<u>School District of Philadelphia</u>	<u>Combined Proprietary Fund Types</u>	<u>Community College of Philadelphia</u>	<u>Totals Component Units</u>
<u>Assets and Other Debits</u>				
Cash on Deposit and on Hand	\$ 7,228,783	\$ 55,545,381	\$ 431,690	\$ 63,205,854
Equity in Pooled Cash and Investments	101,745,391	-	-	101,745,391
Investments	53,263,589	80,178,165	24,392,922	157,834,676
Due from Primary Government	-	34,474,088	-	34,474,088
Amounts Held by Fiscal Agent	46,542,438	-	-	46,542,438
Taxes Receivable	190,858,082	-	-	190,858,082
Accounts Receivable	4,398,995	220,780,004	1,751,094	226,930,093
Allowance for Doubtful Accounts	(88,596,879)	(69,538,763)	-	(158,135,642)
Interest and Dividends Receivable	855,339	1,010,177	181,175	2,046,691
Notes Receivable	1,695,789	34,364,519	-	36,060,308
Due from Other Governmental Units	58,830,457	57,975,043	1,718,290	118,523,790
Inventories	5,041,513	94,961,868	-	100,003,381
Restricted Assets - Cash and Cash Equivalents	-	44,685,399	-	44,685,399
Restricted Assets - Other Assets	-	593,582,349	2,944,555	596,526,904
Property, Plant and Equipment - Net	1,738,705,549	1,993,801,285	91,970,303	3,824,477,137
Other Assets	-	184,436,380	203,711	184,640,091
Amount Available in Debt Service Funds	20,963,776	-	-	20,963,776
Amount to be Provided for Retirement of Long-Term Obligations	1,354,217,444	-	-	1,354,217,444
Total Assets and Other Debits	\$ 3,495,750,266	\$ 3,326,255,895	\$ 123,593,740	\$ 6,945,599,901
<u>Liabilities and Fund Equity</u>				
Notes Payable	\$ -	\$ 119,649,448	\$ 33,489,337	\$ 153,138,785
Vouchers and Accounts Payable	54,766,725	158,146,587	2,722,796	215,636,108
Salaries and Wages Payable	72,916,932	3,657,916	6,209,352	82,784,200
Payroll Taxes Payable	-	-	53,491	53,491
Accrued Expenses	6,166,436	65,845,906	291,497	72,303,839
Due to Primary Government	-	46,363,616	-	46,363,616
Funds Held in Escrow and Advance Deposits	-	11,240,597	116,586	11,357,183
Due to Other Governmental Units	25,414,300	49,460,824	1,639,525	76,514,649
Deferred Revenue	109,803,952	72,909,855	1,961,554	184,675,361
General Obligation Bonds	891,389,388	-	-	891,389,388
Revenue Bonds	-	1,566,507,580	-	1,566,507,580
Unamortized Discount on Revenue Bonds	-	(23,096,648)	-	(23,096,648)
Other Liabilities	489,615,856	134,206,213	-	623,822,069
Total Liabilities	1,650,073,589	2,204,891,894	46,484,138	3,901,449,621
Fund Equity and Other Credits:				
Investment in General Fixed Assets	1,735,116,552	-	-	1,735,116,552
Contributed Capital - Local Sources	7,237,827	716,757,656	-	723,995,483
Contributed Capital - Other Sources	-	97,692,626	-	97,692,626
Retained Earnings:				
Reserved	5,478,720	30,731,688	77,109,602	113,320,010
Unreserved	-	276,182,031	-	276,182,031
Fund Balances:				
Reserved	215,794,354	-	-	215,794,354
Unreserved:				
Designated	3,562,062	-	-	3,562,062
Undesignated Fund Balance	(121,512,838)	-	-	(121,512,838)
Total Unreserved Fund Balances	(117,950,776)	-	-	(117,950,776)
Total Fund Equity and Other Credits	1,845,676,677	1,121,364,001	77,109,602	3,044,150,280
Total Liabilities, Fund Equity and Other Credits	\$ 3,495,750,266	\$ 3,326,255,895	\$ 123,593,740	\$ 6,945,599,901

* Refer to Exhibit I-A-8

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

CITY OF PHILADELPHIA
 COMPONENT UNITS - PROPRIETARY FUND TYPES
 COMBINING BALANCE SHEET
 JUNE 30, 2000*

Line No.		Philadelphia Gas Works	Philadelphia Redevelopment Authority	Philadelphia Housing Development Corporation	Philadelphia Parking Authority
<u>Assets and Other Debits</u>					
1	Cash on Deposit and on Hand	\$ 16,087,525	\$ 3,382,430	\$ 977,684	\$ 8,520,567
2	Investments	-	-	-	26,849,193
3	Due from Primary Government	-	-	1,922,817	-
4	Accounts Receivable	107,452,911	9,249,812	-	1,696,214
5	Allowance for Doubtful Accounts	(67,070,158)	(2,253,992)	-	-
6	Interest and Dividends Receivable	-	-	-	447,739
7	Notes Receivable	-	-	-	-
8	Due from Other Governmental Units	-	-	1,283,145	-
9	Inventories	53,850,036	18,628,132	5,828,784	-
10	Restricted Assets - Cash and Cash Equivalents	-	38,294,866	1,970,792	1,271,270
11	Restricted Assets - Other Assets	208,149,366	87,164,535	-	235,787,582
12	Property, Plant and Equipment - Net	856,449,340	6,099,279	-	122,100,207
13	Other Assets	108,836,956	37,749,949	473,078	901,855
14	<u>Total Assets and Other Debits</u>	<u>\$ 1,283,755,976</u>	<u>\$ 198,315,011</u>	<u>\$ 12,456,300</u>	<u>\$ 397,574,627</u>
<u>Liabilities and Fund Equity</u>					
15	Notes Payable	\$ 75,278,105	\$ 31,394,935	\$ -	\$ 10,993,701
16	Vouchers and Accounts Payable	38,629,669	9,236,374	5,688,481	10,065,157
17	Salaries and Wages Payable	3,325,313	-	332,603	-
18	Accrued Expenses	8,563,874	34,262,950	323,350	-
19	Due to Primary Government	3,000,000	-	410,131	21,894,094
20	Funds Held in Escrow and Advance Deposits	1,035,245	5,070,594	340,906	-
21	Due to Other Governmental Units	-	-	9,417	-
22	Deferred Revenue	20,289,601	-	503,803	-
23	Revenue Bonds	884,157,580	60,850,000	-	353,790,000
24	Unamortized Discount on Revenue Bonds	(8,522,616)	-	-	(5,732,670)
25	Other Liabilities	26,288,443	-	3,212,317	2,075,416
26	<u>Total Liabilities</u>	<u>1,052,045,214</u>	<u>140,814,853</u>	<u>10,821,008</u>	<u>393,085,698</u>
Fund Equity:					
27	Contributed Capital - Local Sources	-	-	2,550,000	-
28	Contributed Capital - Other Sources	-	-	592,626	-
Retained Earnings:					
29	Reserved	-	4,035,169	-	26,696,519
30	Unreserved	231,710,762	53,464,989	(1,507,334)	(22,207,590)
31	<u>Total Fund Equity</u>	<u>231,710,762</u>	<u>57,500,158</u>	<u>1,635,292</u>	<u>4,488,929</u>
32	<u>Total Liabilities and Fund Equity</u>	<u>\$ 1,283,755,976</u>	<u>\$ 198,315,011</u>	<u>\$ 12,456,300</u>	<u>\$ 397,574,627</u>

* The Component Unit-Proprietary Fund Types Balance Sheet includes the Philadelphia Gas Works which is presented at the close of their fiscal year, August 31, 1999, the Philadelphia Parking Authority Fund and the Philadelphia Housing Authority which are presented as of the close of their fiscal year, March 31, 2000 and the Community Behavioral Health Fund and the Philadelphia Authority for Industrial Development Fund which are presented as of the close of their fiscal year, December 31, 1999.

Pennsylvania Convention Center Authority	Penn's Landing Corporation	Community Behavioral Health	Philadelphia Housing Authority	Philadelphia Authority for Industrial Development	Total Proprietary Fund Types	Line No.
\$ 1,059,701	\$ 19,124,726	\$ -	\$ 3,933,226	\$ 2,459,522	\$ 55,545,381	1
2,318,700	-	-	51,010,272	-	80,178,165	2
5,229,989	-	26,399,596	-	921,686	34,474,088	3
1,574,498	683,120	50,976,483	2,341,347	46,805,619	220,780,004	4
(135,007)	(79,606)	-	-	-	(69,538,763)	5
-	-	-	550,404	12,034	1,010,177	6
-	3,822,314	-	28,136,240	2,405,965	34,364,519	7
-	-	-	56,146,553	545,345	57,975,043	8
-	-	-	16,654,916	-	94,961,868	9
-	-	-	579,853	2,568,618	44,685,399	10
44,359,461	-	-	18,121,405	-	593,582,349	11
286,735,147	9,975,182	2,269,555	710,172,575	-	1,993,801,285	12
2,779,373	118,304	23,791,645	9,785,220	-	184,436,380	13
<u>\$ 343,921,862</u>	<u>\$ 33,644,040</u>	<u>\$ 103,437,279</u>	<u>\$ 897,432,011</u>	<u>\$ 55,718,789</u>	<u>\$ 3,326,255,895</u>	14
\$ -	\$ 1,982,707	\$ -	\$ -	\$ -	\$ 119,649,448	15
1,577,256	747,088	83,901,042	7,050,452	1,251,068	158,146,587	16
-	-	-	-	-	3,657,916	17
9,318,356	686,970	-	12,690,406	-	65,845,906	18
17,398,873	-	-	-	3,660,518	46,363,616	19
-	-	-	566,036	4,227,816	11,240,597	20
-	-	-	47,774,507	1,676,900	49,460,824	21
865,163	19,433,571	-	-	31,817,717	72,909,855	22
267,710,000	-	-	-	-	1,566,507,580	23
(8,841,362)	-	-	-	-	(23,096,648)	24
-	203,822	17,266,682	85,159,533	-	134,206,213	25
<u>288,028,286</u>	<u>23,054,158</u>	<u>101,167,724</u>	<u>153,240,934</u>	<u>42,634,019</u>	<u>2,204,891,894</u>	26
19,910,000	-	2,269,555	692,028,101	-	716,757,656	27
97,100,000	-	-	-	-	97,692,626	28
-	-	-	-	-	30,731,688	29
(61,116,424)	10,589,882	-	52,162,976	13,084,770	276,182,031	30
<u>55,893,576</u>	<u>10,589,882</u>	<u>2,269,555</u>	<u>744,191,077</u>	<u>13,084,770</u>	<u>1,121,364,001</u>	31
<u>\$ 343,921,862</u>	<u>\$ 33,644,040</u>	<u>\$ 103,437,279</u>	<u>\$ 897,432,011</u>	<u>\$ 55,718,789</u>	<u>\$ 3,326,255,895</u>	32

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

CITY OF PHILADELPHIA
 COMPONENT UNITS - PROPRIETARY FUND TYPES
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN UNRESERVED RETAINED EARNINGS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000*

	Philadelphia Gas Works	Philadelphia Redevelopment Authority	Philadelphia Housing Development Corporation	Philadelphia Parking Authority
Operating Revenues:				
Charges for Goods and Services	\$ 477,278,617	\$ -	\$ -	\$ -
Sales of Land and Improvements	-	10,917,076	189,880	-
Rentals and Concessions	-	-	2,234,353	95,125,913
Miscellaneous Operating Revenues	9,606,129	-	85,893	-
<u>Total Operating Revenues</u>	<u>486,884,746</u>	<u>10,917,076</u>	<u>2,510,126</u>	<u>95,125,913</u>
Operating Expenses:				
Personal Services	66,334,824	9,952,270	5,876,673	14,405,493
Purchase of Services	60,108,366	47,126,872	1,815,016	8,032,318
Materials and Supplies	6,480,077	-	-	-
Employee Benefits	5,606,167	-	2,830,560	7,100,723
Indemnities and Taxes	-	-	-	1,079,314
Depreciation and Amortization	33,777,180	755,267	144,422	3,741,805
Cost of Goods Sold	219,081,128	-	21,828,410	-
Other Operating Expenses	50,427,948	670,799	1,688,157	16,777,299
<u>Total Operating Expenses</u>	<u>441,815,690</u>	<u>58,505,208</u>	<u>34,183,238</u>	<u>51,136,952</u>
Operating Income (Loss)	<u>45,069,056</u>	<u>(47,588,132)</u>	<u>(31,673,112)</u>	<u>43,988,961</u>
Non-Operating Revenues (Expenses):				
Operating Grants	-	5,560,479	4,373,285	-
Other Income	2,198,950	10,131,726	167,966	-
Interest Income	6,063,986	2,661,586	119,612	2,105,897
Other Expenses	(8,592,102)	-	-	-
Debt Service - Interest	(46,990,093)	(1,477,942)	-	(6,463,396)
<u>Total Non-Operating Revenues (Expenses)</u>	<u>(47,319,259)</u>	<u>16,875,849</u>	<u>4,660,863</u>	<u>(4,357,499)</u>
Income (Loss) Before Operating Transfers	(2,250,203)	(30,712,283)	(27,012,249)	39,631,462
Operating Transfers from Primary Government	-	44,946,124	27,766,373	-
Operating Transfers to Primary Government	(18,000,000)	-	-	(35,692,919)
<u>Net Income (Loss)</u>	<u>(20,250,203)</u>	<u>14,233,841</u>	<u>754,124</u>	<u>3,938,543</u>
Other Changes in Unreserved Retained Earnings (Increase) in Reserve for Debt Service	-	1,451,792	-	(13,914,412)
Net Change in Unreserved Retained Earnings for the Year	(20,250,203)	15,685,633	754,124	(9,975,869)
Retained Earnings - Unreserved, July 1, 1999	251,960,965	37,779,356	(2,261,458)	(12,231,721)
Retained Earnings - Unreserved, June 30, 2000	<u>\$ 231,710,762</u>	<u>\$ 53,464,989</u>	<u>\$ (1,507,334)</u>	<u>\$ (22,207,590)</u>

*The Philadelphia Gas Works is presented at the close of their fiscal year, August 31, 1999, the Philadelphia Parking Authority Fund and the Philadelphia Housing Authority are presented as of the close of their fiscal year, March 31, 2000 and the Community Behavioral Health Fund and the Philadelphia Authority for Industrial Development Fund are presented as of the close of their fiscal year, December 31, 1999.

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

Pennsylvania Convention Center Authority	Penn's Landing Corporation	Community Behavioral Health	Philadelphia Housing Authority	Philadelphia Authority for Industrial Development	Totals
\$ -	\$ -	\$ -	\$ -	\$ 2,127,648	\$ 479,406,265
-	-	-	-	-	11,106,956
11,792,016	2,432,229	-	16,514,817	4,932,194	133,031,522
-	22,062,551	1,151,199	1,703,918	-	34,609,690
<u>11,792,016</u>	<u>24,494,780</u>	<u>1,151,199</u>	<u>18,218,735</u>	<u>7,059,842</u>	<u>658,154,433</u>
4,068,349	2,628,812	-	49,630,516	-	152,896,937
8,782,686	251,707	-	73,712,385	14,382,255	214,211,605
845,415	237,697	-	-	-	7,563,189
1,249,890	-	-	-	-	16,787,340
-	-	-	-	-	1,079,314
9,765,152	1,306,819	-	32,176,121	-	81,666,766
-	-	-	70,856,389	-	311,765,927
<u>2,971,507</u>	<u>17,566,110</u>	<u>335,495,456</u>	<u>16,937,319</u>	<u>33,345,221</u>	<u>475,879,816</u>
<u>27,682,999</u>	<u>21,991,145</u>	<u>335,495,456</u>	<u>243,312,730</u>	<u>47,727,476</u>	<u>1,261,850,894</u>
<u>(15,890,983)</u>	<u>2,503,635</u>	<u>(334,344,257)</u>	<u>(225,093,995)</u>	<u>(40,667,634)</u>	<u>(603,696,461)</u>
-	-	-	217,151,228	11,450,171	238,535,163
333,000	-	-	-	-	12,831,642
3,145,582	1,399,775	-	3,724,082	278,030	19,498,550
(3,392,992)	-	-	-	(940,000)	(12,925,094)
<u>(18,171,793)</u>	<u>-</u>	<u>-</u>	<u>(322,896)</u>	<u>(155,552)</u>	<u>(73,581,672)</u>
<u>(18,086,203)</u>	<u>1,399,775</u>	<u>-</u>	<u>220,552,414</u>	<u>10,632,649</u>	<u>184,358,589</u>
(33,977,186)	3,903,410	(334,344,257)	(4,541,581)	(30,034,985)	(419,337,872)
46,403,623	1,100,000	334,344,257	-	47,238,485	501,798,862
<u>(17,398,873)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,230,715)</u>	<u>(77,322,507)</u>
<u>(4,972,436)</u>	<u>5,003,410</u>	<u>-</u>	<u>(4,541,581)</u>	<u>10,972,785</u>	<u>5,138,483</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(12,462,620)</u>
<u>(4,972,436)</u>	<u>5,003,410</u>	<u>-</u>	<u>(4,541,581)</u>	<u>10,972,785</u>	<u>(7,324,137)</u>
<u>(56,143,988)</u>	<u>5,586,472</u>	<u>-</u>	<u>56,704,557</u>	<u>2,111,985</u>	<u>283,506,168</u>
<u>\$ (61,116,424)</u>	<u>\$ 10,589,882</u>	<u>\$ -</u>	<u>\$ 52,162,976</u>	<u>\$ 13,084,770</u>	<u>\$ 276,182,031</u>

CITY OF PHILADELPHIA
 COMPONENT UNITS - PROPRIETARY FUND TYPES
 COMBINING STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000*

	Philadelphia Gas Works	Philadelphia Redevelopment Authority	Philadelphia Housing Development Corporation	Philadelphia Parking Authority
Cash Flows from Operating Activities:				
Operating Income (Loss)	\$ 45,069,056	\$ (47,588,132)	\$ (31,673,112)	\$ 43,988,961
Adjustments to Reconcile Operating Income to Net Cash from Operations:				
Depreciation and Amortization	33,791,184	755,267	144,422	3,741,805
Provision for Uncollectible Accounts	2,346,313	11,918	-	-
Changes in Assets and Liabilities:				
(Increase) Decrease in Receivables	(10,082,502)	(4,433,022)	2,428,302	(714,015)
(Increase) Decrease in Inventories	(1,401,721)	-	-	-
(Increase) Decrease in Other Current Assets	(7,465,726)	105,439	636,479	(288,590)
(Increase) Decrease in Other Long-Term Assets	49,198,023	5,736	-	-
Increase (Decrease) in Payables	28,994,326	(1,720,786)	(4,838,438)	1,536,633
Increase (Decrease) in Accrued Expenses	6,694	(3,235,249)	-	-
Increase (Decrease) in Funds Held in Escrow	(295,941)	-	37,782	-
Increase (Decrease) in Deferred Revenue	15,342,219	-	-	-
Increase (Decrease) in Other Liabilities	(49,932,174)	-	-	(1,382,980)
<u>Net Cash Provided (Used) by Operating Activities</u>	<u>105,569,751</u>	<u>(56,098,829)</u>	<u>(33,264,565)</u>	<u>46,881,814</u>
Cash Flows from Non-Capital Financing Activities:				
Operating Grants Received	-	5,560,479	4,373,285	-
Other Non-Capital Financing Income	1,137,036	10,131,726	84,381	-
Other Non-Capital Financing Expenses	(3,023,213)	-	-	-
Operating Transfers To Primary Government	(18,000,000)	-	-	(35,692,919)
Operating Transfers From Primary Government	-	44,946,124	27,766,373	-
Changes in Assets and Liabilities:				
(Increase) Decrease in Restricted Assets	(22,603)	-	21,640	-
Increase (Decrease) in Other Liabilities	605,225	-	-	-
<u>Net Cash Provided (Used) in Non-Capital Financing Activities</u>	<u>(19,303,555)</u>	<u>60,638,329</u>	<u>32,245,679</u>	<u>(35,692,919)</u>
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Sale of Debt Instruments	116,355,229	1,980,000	402,347	203,050,000
Bond Issuance Expenses	(151,877)	-	-	-
Principal Paid on Debt Instruments	(40,674,000)	(5,499,469)	(881,390)	(15,316,846)
Interest Paid on Debt Instruments	(41,167,000)	(4,017,257)	-	(14,926,926)
Acquisition and Construction of Capital Assets	(68,094,491)	-	-	(17,250,440)
Disposal of Capital Assets	(112,983)	-	258,351	-
Capital Grants	-	-	-	-
Contributions Received	3,082,993	-	-	-
Changes in Assets and Liabilities:				
(Increase) Decrease in Receivables	-	-	-	(263,607)
(Increase) Decrease in Restricted Assets	(57,415,080)	(97,641)	-	-
(Increase) Decrease in Payables	1,343,712	-	-	-
Increase (Decrease) in Funds Held in Escrow	-	47,413	-	-
<u>Net Cash Provided (Used) in Capital and Related Financing Activities</u>	<u>(86,833,497)</u>	<u>(7,586,954)</u>	<u>(220,692)</u>	<u>155,292,181</u>
Cash Flows from Investing Activities:				
Purchase of Investments	-	(729,159)	(190,142)	(377,610,041)
Proceeds from Sale of Investments	-	-	-	203,825,232
Interest and Dividends on Investments	6,771,620	3,741,590	119,612	11,208,041
<u>Net Cash Provided (Used) by Investing Activities</u>	<u>6,771,620</u>	<u>3,012,431</u>	<u>(70,530)</u>	<u>(162,576,768)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	6,204,319	(35,023)	(1,310,108)	3,904,308
Cash and Cash Equivalents, July 1, 1999	9,883,206	41,712,319	4,258,584	5,887,529
Cash and Cash Equivalents, June 30, 2000	<u>\$ 16,087,525</u>	<u>\$ 41,677,296</u>	<u>\$ 2,948,476</u>	<u>\$ 9,791,837</u>
<u>Reconciliation to Combining Balance Sheet :</u>				
Included in :				
Cash on Deposit	\$ 16,087,525	\$ 3,382,430	\$ 977,684	\$ 8,520,567
Restricted Assets	-	38,294,866	1,970,792	1,271,270
Cash and Cash Equivalents, June 30, 2000	<u>\$ 16,087,525</u>	<u>\$ 41,677,296</u>	<u>\$ 2,948,476</u>	<u>\$ 9,791,837</u>

* Refer to Exhibit I-A-9

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

Pennsylvania Convention Center Authority	Penn's Landing Corporation	Community Behavioral Health	Philadelphia Housing Authority	Philadelphia Authority for Industrial Development	Totals
\$ (15,890,983)	\$ 2,503,635	\$ (334,344,257)	\$ (225,093,995)	\$ (40,667,634)	\$ (603,696,461)
9,765,152	1,306,819	-	32,176,121	-	81,680,770
-	15,990	-	-	-	2,374,221
(472,349)	(151,226)	27,043,776	(49,049,947)	(29,009,936)	(64,440,919)
-	-	-	-	-	(1,401,721)
178,820	19,304	(16,017,514)	(23,866)	(110,717)	(22,966,371)
-	-	-	402,435	-	49,606,194
9,604,862	34,324	(20,641,365)	75,485	(161,289)	12,883,752
(2,210,025)	62,814	-	45,970,960	-	40,595,194
-	-	-	-	3,535,052	3,276,893
(14,157)	613,208	-	-	17,287,108	33,228,378
-	154,362	5,391,682	(11,162,650)	364,155	(56,567,605)
<u>961,320</u>	<u>4,559,230</u>	<u>(338,567,678)</u>	<u>(206,705,457)</u>	<u>(48,763,261)</u>	<u>(525,427,675)</u>
-	-	-	217,151,228	11,450,171	238,535,163
333,000	-	-	-	278,030	11,964,173
(3,341,434)	-	-	-	(155,552)	(6,520,199)
(17,398,873)	-	-	-	(6,230,715)	(77,322,507)
46,403,623	1,100,000	334,344,257	-	47,238,485	501,798,862
-	-	-	-	-	(963)
-	-	-	-	(940,000)	(334,775)
<u>25,996,316</u>	<u>1,100,000</u>	<u>334,344,257</u>	<u>217,151,228</u>	<u>51,640,419</u>	<u>668,119,754</u>
-	138,193	-	-	-	321,925,769
-	-	-	-	-	(151,877)
(6,335,000)	-	-	712,969	-	(67,993,736)
(17,945,305)	-	-	(322,896)	-	(78,379,384)
(107,703)	(2,470,764)	(1,045,996)	(174,425,914)	-	(263,395,308)
-	-	-	-	-	145,368
-	(1,287,336)	1,045,996	-	-	(241,340)
-	-	-	146,011,162	-	149,094,155
281,442	-	-	(28,136,240)	-	(28,118,405)
(5,847,750)	-	-	-	-	(63,360,471)
-	-	-	-	-	1,343,712
-	-	-	-	-	47,413
<u>(29,954,316)</u>	<u>(3,619,907)</u>	<u>-</u>	<u>(56,160,919)</u>	<u>-</u>	<u>(29,084,104)</u>
-	(3,822,314)	-	-	-	(382,351,656)
(243,551)	-	-	45,142,041	-	248,723,722
3,145,582	1,399,775	-	4,326,874	-	30,713,094
<u>2,902,031</u>	<u>(2,422,539)</u>	<u>-</u>	<u>49,468,915</u>	<u>-</u>	<u>(102,914,840)</u>
(94,649)	(383,216)	(4,223,421)	3,753,767	2,877,158	10,693,135
1,154,350	19,507,942	4,223,421	759,312	2,150,982	89,537,645
<u>\$ 1,059,701</u>	<u>\$ 19,124,726</u>	<u>\$ -</u>	<u>\$ 4,513,079</u>	<u>\$ 5,028,140</u>	<u>\$ 100,230,780</u>
\$ 1,059,701	\$ 19,124,726	\$ -	\$ 3,933,226	\$ 2,459,522	\$ 55,545,381
-	-	-	579,853	2,568,618	44,685,399
<u>\$ 1,059,701</u>	<u>\$ 19,124,726</u>	<u>\$ -</u>	<u>\$ 4,513,079</u>	<u>\$ 5,028,140</u>	<u>\$ 100,230,780</u>

CITY OF PHILADELPHIA
COMMUNITY COLLEGE FUND
STATEMENT OF CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	<u>Current Funds</u>		Loan Funds	Endowment and Similar Funds	Plant Funds	Component Unit	Totals (Memorandum Only)
	<u>Unrestricted</u>	<u>Restricted</u>				<u>Foundation</u>	
Revenues and Other Additions:							
Educational and General Revenues	\$ 72,069,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,069,146
Auxiliary Enterprises Revenues	781,851	-	-	-	-	-	781,851
Governmental Grants and Contracts	-	23,466,688	-	-	1,199,644	-	24,666,332
Gifts and Private Grants	-	664,548	-	4,025	3,177,492	341,179	4,187,244
Governmental Appropriations	-	-	-	-	6,270,910	-	6,270,910
Unrealized Gain on Investments	-	-	-	113,603	-	-	113,603
Interest Income	-	78,675	17,205	-	163,266	33,164	292,310
Expired Term Endowment Principal	-	1,988	-	-	-	-	1,988
Interest on Loans Receivable	-	-	30,444	-	-	-	30,444
<u>Total Revenues and Other Additions</u>	<u>72,850,997</u>	<u>24,211,899</u>	<u>47,649</u>	<u>117,628</u>	<u>10,811,312</u>	<u>374,343</u>	<u>108,413,828</u>
Expenditures and Other Deductions:							
Educational and General Expenditures	71,865,233	24,207,781	-	-	-	91,550	96,164,564
Auxiliary Enterprises Expenditures	518,632	-	-	-	-	-	518,632
Depreciation of Plant Assets	-	-	-	-	6,233,776	-	6,233,776
Loss on Advance Refunding of Bonds	-	-	-	-	-	-	-
Retirement of Plant Assets, Net of Proceeds							
Realized on Disposal	-	-	-	-	72,987	-	72,987
Expired Term Endowment Principal	-	-	-	1,988	-	-	1,988
Interest on Indebtedness	-	-	-	-	1,932,672	-	1,932,672
Loan Cancellations, Assignments, Government Refunds and Administrative Costs	-	-	869,102	-	-	-	869,102
<u>Total Expenditures and Other Deductions</u>	<u>72,383,865</u>	<u>24,207,781</u>	<u>869,102</u>	<u>1,988</u>	<u>8,239,435</u>	<u>91,550</u>	<u>105,793,721</u>
Transfers Among Funds - Additions (Deductions):							
Transfer of Tuition Revenue for the Acquisition of Books	(57,583)	-	-	-	57,583	-	-
Transfer to Quasi-Endowment Fund for Student Activities	(8,451)	-	-	8,451	-	-	-
Transfer of Foundation Gifts	-	16,095	-	-	1,755	(17,850)	-
Transfer of Unrestricted Funds for the Acquisition of Fixed Assets	(143,659)	-	-	-	143,659	-	-
Net Increase (Decrease)	257,439	20,213	(821,453)	124,091	2,774,874	264,943	2,620,107
Fund Balances, June 30, 1999	8,758,769	151,931	2,284,553	3,791,226	58,978,718	524,298	74,489,495
Fund Balances, June 30, 2000	\$ <u>9,016,208</u>	\$ <u>172,144</u>	\$ <u>1,463,100</u>	\$ <u>3,915,317</u>	\$ <u>61,753,592</u>	\$ <u>789,241</u>	\$ <u>77,109,602</u>

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

CITY OF PHILADELPHIA
COMMUNITY COLLEGE FUND
STATEMENT OF CURRENT FUNDS REVENUES, EXPENDITURES AND OTHER CHANGES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

EXHIBIT I-A-12

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Revenues:			
Educational and General:			
Governmental Appropriations:			
Commonwealth of Pennsylvania	\$ 23,691,608	\$ -	\$ 23,691,608
City of Philadelphia	17,413,897	-	17,413,897
Governmental Grants and Contracts	192,250	23,466,688	23,658,938
Student Tuition	25,911,968	-	25,911,968
Student Fees	3,482,038	-	3,482,038
Gifts and Private Grants	10,000	680,643	690,643
Endowment Income	-	60,450	60,450
Investment Income	1,185,281	-	1,185,281
Other	182,104	-	182,104
	72,069,146	24,207,781	96,276,927
<u>Total Educational and General</u>			
Auxiliary Enterprises	781,851	-	781,851
	<u>72,850,997</u>	<u>24,207,781</u>	<u>97,058,778</u>
<u>Total Revenues</u>			
Expenditures and Mandatory Transfers:			
Educational and General:			
Instruction	36,806,923	2,157,951	38,964,874
Public Service	-	40,216	40,216
Academic Support	7,336,971	424,502	7,761,473
Student Services	9,388,455	2,982,659	12,371,114
Institutional Support	10,599,012	380,955	10,979,967
Physical Plant Operations	7,238,037	88,138	7,326,175
Student Aid	495,835	18,133,360	18,629,195
	71,865,233	24,207,781	96,073,014
Total Educational and General Expenditures			
Auxiliary Enterprises:			
Expenditures	518,632	-	518,632
	<u>72,383,865</u>	<u>24,207,781</u>	<u>96,591,646</u>
<u>Total Expenditures</u>			
<u>Excess (Deficiency) of Revenues over Expenditures</u>	467,132	-	467,132
Other Transfers and Additions (Deductions):			
Transfer of Tuition Revenues for the Acquisition of			
Books and Microforms	(57,583)	-	(57,583)
Transfer to Quasi-Endowment Fund for Student Activities	(8,451)	-	(8,451)
Transfer Unrestricted Funds for the Acquisition of			
Fixed Assets	(143,659)	-	(143,659)
Excess of Restricted Receipts Over Transfers to Revenues	-	20,213	20,213
	<u>257,439</u>	<u>20,213</u>	<u>277,652</u>
<u>Net Increase (Decrease) in Fund Balance</u>			

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

