

FINANCIAL SECTION - PART II

GOVERNMENTAL FUND TYPES - COMBINING STATEMENTS

SPECIAL REVENUE FUNDS

This Section contains Statements of the Special Revenue Funds established to account for the proceeds of specific revenue sources that are restricted by law or administrative action to specific purposes. The primary accounting focus of these funds is determination of and changes in financial position and stewardship of resources.

The Funds included in this Section are:

1. **COUNTY LIQUID FUELS TAX FUND** - Established to facilitate the handling of moneys made available by the State Legislature under Public Law No. 149 as amended.
2. **SPECIAL GASOLINE TAX FUND** - Established to facilitate the handling of moneys made available by the State Legislature under Public Law No. 588.
3. **HEALTHCHOICES BEHAVIORAL HEALTH FUND** - Established to account for revenues received from the Commonwealth of Pennsylvania. These revenues are restricted to providing managed behavioral Health Care to Philadelphia residents.
4. **HOTEL ROOM RENTAL TAX FUND** - Established to account for revenues received from the hotel room rental tax. These revenues are restricted to promoting tourism in the City.
5. **GRANTS REVENUE FUND** - Established to account for revenues received from various federal, state and private grantor agencies. The revenues are restricted to accomplishing the various objectives of the grantor agencies.
6. **COMMUNITY DEVELOPMENT FUND** - Established to account for revenues received from the Department of Housing and Urban Development. These revenues are restricted to accomplishing the various objectives of the Community Block Grant Program, within specific target areas.
7. **MUNICIPAL AUTHORITY ADMINISTRATIVE FUND** - Established to account for all financial transactions of the Municipal Authority not accounted for in other funds.
8. **PENNSYLVANIA INTERGOVERNMENTAL COOPERATION AUTHORITY ADMINISTRATIVE FUND** - Established to account for PICA revenues from taxes and deficit financing transactions.

CITY OF PHILADELPHIA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2000

	County Liquid Fuels Tax Fund	Special Gasoline Tax Fund	HealthChoices Behavioral Health Fund
<u>Assets</u>			
Cash on Deposit and on Hand	\$ -	\$ -	\$ -
Equity in Treasurer's Accounts	1,459,819	1,013,830	131,887,473
Investments	-	-	-
Due from Other Funds	-	-	-
Taxes Receivable	-	-	-
Accounts Receivable	-	-	-
Interest and Dividends Receivable	3,444	14,446	1,253,584
Due from Other Governmental Units	-	-	-
Allowance for Doubtful Accounts	-	-	-
Other Assets	-	-	-
	<u> </u>	<u> </u>	<u> </u>
<u>Total Assets</u>	<u>\$ 1,463,263</u>	<u>\$ 1,028,276</u>	<u>\$ 133,141,057</u>
 <u>Liabilities and Fund Equity</u>			
Vouchers Payable	\$ 62,221	\$ 46,913	\$ 354,136
Accounts Payable	92,235	182,046	7,098,991
Salaries and Wages Payable	-	-	-
Notes Payable	-	-	-
Due to Other Funds	-	-	-
Due to Component Units	-	-	19,593,936
Funds Held in Escrow and Advance Deposits	-	-	-
Deferred Revenue	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>154,456</u>	<u>228,959</u>	<u>27,047,063</u>
 Fund Equity:			
Fund Balance:			
Reserved for Managed Care	-	-	30,880,735
Reserved for Encumbrances	472,457	713,774	-
Reserved for Intergovernmental Financing	-	-	-
Reserved for Intergovernmentally Financed Programs	-	-	-
Reserved for Public Safety Emergency Phone System	-	-	-
Unreserved:			
Designated for Behavioral Health Programs	-	-	75,213,259
Undesignated Fund Balance	836,350	85,543	-
	<u> </u>	<u> </u>	<u> </u>
Total Unreserved Fund Balances	<u>836,350</u>	<u>85,543</u>	<u>75,213,259</u>
	<u> </u>	<u> </u>	<u> </u>
Total Fund Equity	<u>1,308,807</u>	<u>799,317</u>	<u>106,093,994</u>
	<u> </u>	<u> </u>	<u> </u>
<u>Total Liabilities and Fund Equity</u>	<u>\$ 1,463,263</u>	<u>\$ 1,028,276</u>	<u>\$ 133,141,057</u>

Hotel Room Rental Tax Fund	Grants Revenue Fund	Community Development Fund	Municipal Authority Administrative Fund	PICA Administrative Fund	Totals
\$ -	\$ 79,000	\$ -	\$ 353,608	\$ 14,399,268	\$ 14,831,876
5,814,981	82,332,774	-	-	-	222,508,877
-	-	-	104,283	59,805,778	59,910,061
-	-	-	-	235,448	235,448
254,941	-	-	-	3,619,922	3,874,863
-	886,781	1,892,078	1,458,588	-	4,237,447
1,046	370,195	-	2,382	236,299	1,881,396
-	67,953,719	15,601,935	-	-	83,555,654
(154,666)	-	(743,483)	-	-	(898,149)
-	-	-	-	11,545	11,545
<u>\$ 5,916,302</u>	<u>\$ 151,622,469</u>	<u>\$ 16,750,530</u>	<u>\$ 1,918,861</u>	<u>\$ 78,308,260</u>	<u>\$ 390,149,018</u>
\$ 297,619	\$ 9,184,199	\$ 1,270,099	\$ -	\$ -	\$ 11,215,187
288,419	38,348,447	7,600,319	1,815,132	71,969	55,497,558
-	1,415,783	80,616	-	332,986	1,829,385
-	-	1,358,435	-	-	1,358,435
-	-	5,366,091	-	3,861,164	9,227,255
5,229,989	847,847	1,074,970	-	-	26,746,742
-	5,426,357	-	9,080	-	5,435,437
100,275	63,121,379	-	-	-	63,221,654
<u>5,916,302</u>	<u>118,344,012</u>	<u>16,750,530</u>	<u>1,824,212</u>	<u>4,266,119</u>	<u>174,531,653</u>
-	-	-	-	-	30,880,735
-	-	-	-	-	1,186,231
-	-	-	-	73,689,810	73,689,810
-	29,274,373	-	-	-	29,274,373
-	4,004,084	-	-	-	4,004,084
-	-	-	-	-	75,213,259
-	-	-	94,649	352,331	1,368,873
-	-	-	94,649	352,331	76,582,132
-	33,278,457	-	94,649	74,042,141	215,617,365
<u>\$ 5,916,302</u>	<u>\$ 151,622,469</u>	<u>\$ 16,750,530</u>	<u>\$ 1,918,861</u>	<u>\$ 78,308,260</u>	<u>\$ 390,149,018</u>

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

	County Liquid Fuels Tax Fund	Special Gasoline Tax Fund	HealthChoices Behavioral Health Fund
Revenues:			
Tax Revenue	\$ -	\$ -	\$ -
Locally Generated Non-Tax Revenue	44,804	150,870	9,609,020
Revenue from Other Governments	<u>4,549,976</u>	<u>19,787,555</u>	<u>338,778,583</u>
<u>Total Revenues</u>	<u>4,594,780</u>	<u>19,938,425</u>	<u>348,387,603</u>
Expenditures:			
Economic Development	-	-	-
Transportation	3,829,360	22,015,024	-
Judiciary and Law Enforcement	-	-	-
Conservation of Health	-	-	10,759,274
Housing and Neighborhood Development	-	-	-
Cultural and Recreational	-	-	-
Improvement of General Welfare	-	-	-
Services to Property	-	-	-
General Management and Support	<u>-</u>	<u>-</u>	<u>-</u>
<u>Total Expenditures</u>	<u>3,829,360</u>	<u>22,015,024</u>	<u>10,759,274</u>
Excess of Revenues Over (Under) Expenditures	<u>765,420</u>	<u>(2,076,599)</u>	<u>337,628,329</u>
Other Financing Sources (Uses):			
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Operating Transfers to Component Units	<u>-</u>	<u>-</u>	<u>(388,449,386)</u>
<u>Total Other Financing Sources (Uses)</u>	<u>-</u>	<u>-</u>	<u>(388,449,386)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	765,420	(2,076,599)	(50,821,057)
Other Changes in Unreserved Fund Balance:			
(Increase) Decrease in Reserve for Encumbrances	(347,909)	1,252,072	-
Decrease in Reserve for Intergovernmental Financing	-	-	-
Decrease in Reserve for Intergovernmentally Financed Programs	-	-	-
Decrease in Reserve for Public Safety Emergency Phone System	-	-	-
Increase in Reserve for Managed Care	<u>-</u>	<u>-</u>	<u>(11,629,015)</u>
Net Change in Unreserved Fund Balance for the Year	417,511	(824,527)	(62,450,072)
Fund Balance - Unreserved, July 1, 1999	<u>418,839</u>	<u>910,070</u>	<u>137,663,331</u>
Fund Balance - Unreserved, June 30, 2000	<u>\$ 836,350</u>	<u>\$ 85,543</u>	<u>\$ 75,213,259</u>

Hotel Room Rental <u>Tax Fund</u>	Grants Revenue <u>Fund</u>	Community Development <u>Fund</u>	Municipal Authority Administrative <u>Fund</u>	PICA Administrative <u>Fund</u>	<u>Totals</u>
\$ 25,944,976	\$ -	\$ -	\$ -	\$ 259,059,205	\$ 285,004,181
213,647	36,203,347	279,560	9,830,060	5,139,348	61,470,656
-	638,578,925	81,018,786	-	-	1,082,713,825
<u>26,158,623</u>	<u>674,782,272</u>	<u>81,298,346</u>	<u>9,830,060</u>	<u>264,198,553</u>	<u>1,429,188,662</u>
8,926,000	1,163,016	-	-	-	10,089,016
-	-	-	-	-	25,844,384
-	54,333,788	-	-	-	54,333,788
-	495,254,914	-	-	-	506,014,188
-	11,385,506	42,109,186	-	-	53,494,692
-	15,553,051	-	-	-	15,553,051
-	36,120,968	-	-	-	36,120,968
-	69,953	-	-	-	69,953
-	18,653,532	91,410	9,816,898	1,228,762	29,790,602
<u>8,926,000</u>	<u>632,534,728</u>	<u>42,200,596</u>	<u>9,816,898</u>	<u>1,228,762</u>	<u>731,310,642</u>
<u>17,232,623</u>	<u>42,247,544</u>	<u>39,097,750</u>	<u>13,162</u>	<u>262,969,791</u>	<u>697,878,020</u>
-	-	-	-	1,090,000	1,090,000
-	(16,620,924)	-	-	(277,098,662)	(293,719,586)
<u>(17,232,623)</u>	<u>(33,614,747)</u>	<u>(39,097,750)</u>	<u>-</u>	<u>-</u>	<u>(478,394,506)</u>
<u>(17,232,623)</u>	<u>(50,235,671)</u>	<u>(39,097,750)</u>	<u>-</u>	<u>(276,008,662)</u>	<u>(771,024,092)</u>
-	(7,988,127)	-	13,162	(13,038,871)	(73,146,072)
-	-	-	-	-	904,163
-	-	-	-	12,969,257	12,969,257
-	4,368,034	-	-	-	4,368,034
-	3,620,093	-	-	-	3,620,093
-	-	-	-	-	(11,629,015)
-	-	-	13,162	(69,614)	(62,913,540)
-	-	-	81,487	421,945	139,495,672
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 94,649</u>	<u>\$ 352,331</u>	<u>\$ 76,582,132</u>

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

County Liquid Fuels Tax Fund

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Tax Revenue	\$ -	\$ -	\$ -
Locally Generated Non-Tax Revenue	25,000	44,804	19,804
Revenue from Other Governments	<u>4,585,000</u>	<u>4,549,976</u>	<u>(35,024)</u>
Total Revenues	4,610,000	4,594,780	(15,220)
Other Sources:			
Increase (Decrease) in Unreimbursed Commitments	-	-	-
(Increase) in Financed Reserves	<u>-</u>	<u>-</u>	<u>-</u>
<u>Total Revenues and Other Sources</u>	<u>4,610,000</u>	<u>4,594,780</u>	<u>(15,220)</u>
Expenditures and Encumbrances:			
Personal Services:			
Personal Services	2,584,000	2,584,000	-
Pension Contributions	-	-	-
Other Employee Benefits	<u>-</u>	<u>-</u>	<u>-</u>
Sub-total	2,584,000	2,584,000	-
Purchase of Services	118,390	118,390	-
Materials and Supplies	1,476,516	1,413,007	63,509
Equipment	105,094	105,094	-
Contributions, Indemnities and Taxes	-	-	-
Payments to Other Funds	15,000	12,920	2,080
Advances, Subsidies, Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
<u>Total Expenditures and Encumbrances</u>	<u>4,299,000</u>	<u>4,233,411</u>	<u>65,589</u>
Operating Surplus (Deficit) for the Year	<u>\$ 311,000</u>	<u>361,369</u>	<u>\$ 50,369</u>
Fund Balance Available for Appropriation, July 1, 1999		418,839	
Adjustments to Prior Fiscal Year Revenues, Expenditures and Encumbrances:			
Commitments Cancelled - Net		56,142	
Revenue Adjustments - Net		-	
Prior Period Adjustments		<u>-</u>	
Adjusted Fund Balance, July 1, 1999		<u>474,981</u>	
Fund Balance Available for Appropriation, June 30, 2000		<u>\$ 836,350</u>	

Special Gasoline Tax Fund			HealthChoices Behavioral Health Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
215,000	150,870	(64,130)	10,928,000	9,609,020	(1,318,980)
<u>19,750,000</u>	<u>19,787,555</u>	<u>37,555</u>	<u>350,541,000</u>	<u>338,778,583</u>	<u>(11,762,417)</u>
19,965,000	19,938,425	(26,575)	361,469,000	348,387,603	(13,081,397)
-	-	-	-	5,715,686	5,715,686
-	-	-	-	<u>(11,629,015)</u>	<u>(11,629,015)</u>
<u>19,965,000</u>	<u>19,938,425</u>	<u>(26,575)</u>	<u>361,469,000</u>	<u>342,474,274</u>	<u>(18,994,726)</u>
12,108,867	12,108,867	-	-	-	-
500,000	500,000	-	-	-	-
<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
13,108,867	13,108,867	-	-	-	-
3,528,603	3,528,603	-	428,840,892	404,673,039	24,167,853
4,494,700	4,491,521	3,179	-	-	-
30,488	30,488	-	300,000	-	300,000
-	-	-	-	-	-
31,342	31,342	-	859,108	678,746	180,362
-	-	-	-	-	-
<u>21,194,000</u>	<u>21,190,821</u>	<u>3,179</u>	<u>430,000,000</u>	<u>405,351,785</u>	<u>24,648,215</u>
\$ <u>(1,229,000)</u>	<u>(1,252,396)</u>	\$ <u>(23,396)</u>	\$ <u>(68,531,000)</u>	<u>(62,877,511)</u>	\$ <u>5,653,489</u>
	910,070			137,663,331	
	427,869			427,439	
	-			-	
	<u>-</u>			<u>-</u>	
	<u>1,337,939</u>			<u>138,090,770</u>	
	\$ <u>85,543</u>			\$ <u>75,213,259</u>	

SPECIAL REVENUE FUNDS (EXCEPT MUNICIPAL AUTHORITY AND PICA FUNDS)
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND
 CHANGES IN FUND BALANCES (Continued)
 BUDGET (LEGAL BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Hotel Room Rental Tax Fund		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Tax Revenue	\$ 24,900,000	\$ 25,944,976	\$ 1,044,976
Locally Generated Non-Tax Revenue	168,000	213,647	45,647
Revenue from Other Governments	-	-	-
	25,068,000	26,158,623	1,090,623
Total Revenues			
Other Sources:			
Increase (Decrease) in Unreimbursed Commitments	-	-	-
(Increase) in Financed Reserves	-	-	-
	-	-	-
<u>Total Revenues and Other Sources</u>	25,068,000	26,158,623	1,090,623
Expenditures and Encumbrances:			
Personal Services:			
Personal Services	68,000	68,000	-
Pension Contributions	-	-	-
Other Employee Benefits	-	-	-
Sub-total	68,000	68,000	-
Purchase of Services	-	-	-
Materials and Supplies	-	-	-
Equipment	-	-	-
Contributions, Indemnities and Taxes	25,000,000	26,641,050	(1,641,050)
Payments to Other Funds	-	-	-
Advances, Subsidies, Miscellaneous	-	-	-
	-	-	-
<u>Total Expenditures and Encumbrances</u>	25,068,000	26,709,050	(1,641,050)
Operating Surplus (Deficit) for the Year	\$ -	(550,427)	\$ (550,427)
Fund Balance Available for Appropriation, July 1, 1999		-	
Adjustments to Prior Fiscal Year Revenues, Expenditures and Encumbrances:			
Commitments Cancelled - Net		-	
Revenue Adjustments - Net		-	
Prior Period Adjustments		550,427	
Adjusted Fund Balance, July 1, 1999		550,427	
Fund Balance Available for Appropriation, June 30, 2000		\$ -	

Grants Revenue Fund			Community Development Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42,671,586	35,977,442	(6,694,144)	600,000	279,560	(320,440)
<u>641,042,731</u>	<u>554,629,173</u>	<u>(86,413,558)</u>	<u>69,313,000</u>	<u>71,595,107</u>	<u>2,282,107</u>
683,714,317	590,606,615	(93,107,702)	69,913,000	71,874,667	1,961,667
-	(24,327,803)	(24,327,803)	-	(3,106,266)	(3,106,266)
-	7,988,127	7,988,127	-	-	-
<u>683,714,317</u>	<u>574,266,939</u>	<u>(109,447,378)</u>	<u>69,913,000</u>	<u>68,768,401</u>	<u>(1,144,599)</u>
85,524,336	70,936,572	14,587,764	5,783,873	5,342,428	441,445
6,211,907	5,042,956	1,168,951	896,261	766,811	129,450
<u>10,978,030</u>	<u>9,166,843</u>	<u>1,811,187</u>	<u>1,417,287</u>	<u>1,329,130</u>	<u>88,157</u>
102,714,273	85,146,371	17,567,902	8,097,421	7,438,369	659,052
595,304,081	485,031,986	110,272,095	61,325,759	61,077,992	247,767
14,121,625	9,769,243	4,352,382	242,695	221,079	21,616
12,751,520	6,094,473	6,657,047	47,125	37,030	10,095
298,313	298,313	-	-	-	-
17,625,080	17,335,576	289,504	200,000	26,840	173,160
<u>25,455,634</u>	<u>-</u>	<u>25,455,634</u>	<u>20,000,000</u>	<u>-</u>	<u>20,000,000</u>
<u>768,270,526</u>	<u>603,675,962</u>	<u>164,594,564</u>	<u>89,913,000</u>	<u>68,801,310</u>	<u>21,111,690</u>
\$ <u>(84,556,209)</u>	<u>(29,409,023)</u>	\$ <u>55,147,186</u>	\$ <u>(20,000,000)</u>	<u>(32,909)</u>	\$ <u>19,967,091</u>
	-			-	
	30,497,740			46,278	
	(1,240,887)			-	
	<u>152,170</u>			<u>(13,369)</u>	
	<u>29,409,023</u>			<u>32,909</u>	
	\$ <u>-</u>			\$ <u>-</u>	

SPECIAL REVENUE FUNDS (EXCEPT MUNICIPAL AUTHORITY AND PICA FUNDS)
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND
 CHANGES IN FUND BALANCES (Continued)
 BUDGET (LEGAL BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Totals		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Tax Revenue	\$ 24,900,000	\$ 25,944,976	\$ 1,044,976
Locally Generated Non-Tax Revenue	54,607,586	46,275,343	(8,332,243)
Revenue from Other Governments	1,085,231,731	989,340,394	(95,891,337)
Total Revenues	1,164,739,317	1,061,560,713	(103,178,604)
Other Sources:			
Increase (Decrease) in Unreimbursed Commitments	-	(21,718,383)	(21,718,383)
(Increase) in Financed Reserves	-	(3,640,888)	(3,640,888)
<u>Total Revenues and Other Sources</u>	1,164,739,317	1,036,201,442	(128,537,875)
Expenditures and Encumbrances:			
Personal Services:			
Personal Services	106,069,076	91,039,867	15,029,209
Pension Contributions	7,608,168	6,309,767	1,298,401
Other Employee Benefits	12,895,317	10,995,973	1,899,344
Sub-total	126,572,561	108,345,607	18,226,954
Purchase of Services	1,089,117,725	954,430,010	134,687,715
Materials and Supplies	20,335,536	15,894,850	4,440,686
Equipment	13,234,227	6,267,085	6,967,142
Contributions, Indemnities and Taxes	25,298,313	26,939,363	(1,641,050)
Payments to Other Funds	18,730,530	18,085,424	645,106
Advances, Subsidies, Miscellaneous	45,455,634	-	45,455,634
<u>Total Expenditures and Encumbrances</u>	1,338,744,526	1,129,962,339	208,782,187
Operating Surplus (Deficit) for the Year	\$ (174,005,209)	(93,760,897)	\$ 80,244,312
Fund Balance Available for Appropriation, July 1, 1999		138,992,240	
Adjustments to Prior Fiscal Year Revenues, Expenditures and Encumbrances:			
Commitments Cancelled - Net		31,455,468	
Revenue Adjustments - Net		(1,240,887)	
Prior Period Adjustments		689,228	
Adjusted Fund Balance, July 1, 1999		169,896,049	
Fund Balance Available for Appropriation, June 30, 2000		\$ 76,135,152	