

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, 1999

	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	613,431	4,277,699	180,013,462
Investments	-	-	-
Due from Other Funds	-	-	-
Taxes Receivable	-	-	-
Accounts Receivable	-	-	-
Interest and Dividends Receivable	-	-	2,176,353
Due from Other Governmental Units	-	-	-
Allowance for Doubtful Accounts	-	-	-
Other Assets	-	-	-
	<u> </u>	<u> </u>	<u> </u>
<u>Total Assets</u>	<u>\$ 613,431</u>	<u>\$ 4,277,699</u>	<u>\$ 182,189,815</u>
 <u>Liabilities and Fund Equity</u>			
Vouchers Payable	\$ 14,476	\$ 732,815	\$ 1,383,236
Accounts Payable	55,567	668,968	1,407,430
Salaries and Wages Payable	-	-	-
Due to Other Funds	-	-	-
Due to Component Units	-	-	22,484,098
Funds Held in Escrow and Advance Deposits	-	-	-
Deferred Revenue	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>70,043</u>	<u>1,401,783</u>	<u>25,274,764</u>
 Fund Equity:			
Fund Balance:			
Reserved for Managed Care	-	-	19,251,720
Reserved for Encumbrances	124,549	1,965,846	-
Reserved for Intergovernmental Financing	-	-	-
Reserved for Intergovernmentally Financed Programs	-	-	-
Reserved for Public Safety Emergency Phone System	-	-	-
Unreserved:			
Designated for Behavioral Health Programs	-	-	137,663,331
Undesignated Fund Balance	418,839	910,070	-
	<u> </u>	<u> </u>	<u> </u>
Total Unreserved Fund Balances	<u>418,839</u>	<u>910,070</u>	<u>137,663,331</u>
	<u> </u>	<u> </u>	<u> </u>
Total Fund Equity	<u>543,388</u>	<u>2,875,916</u>	<u>156,915,051</u>
	<u> </u>	<u> </u>	<u> </u>
<u>Total Liabilities and Fund Equity</u>	<u>\$ 613,431</u>	<u>\$ 4,277,699</u>	<u>\$ 182,189,815</u>

Hotel Room Rental Tax Fund	Grants Revenue Fund	Community Development Fund	Municipal Authority Administrative Fund	PICA Administrative Fund	Totals
\$ -	\$ 79,000	\$ -	\$ 434,520	\$ 16,994,910	\$ 17,508,430
7,720,992	91,622,171	-	-	-	284,247,755
-	-	-	-	70,052,645	70,052,645
-	-	-	-	250,781	250,781
746,695	-	-	-	-	746,695
1,026	1,475,043	2,919,943	1,897,936	-	6,293,948
-	635,041	-	-	269,939	3,081,333
-	87,391,020	23,811,556	-	-	111,202,576
(469,772)	-	(741,720)	-	-	(1,211,492)
-	-	-	-	11,940	11,940
<u>\$ 7,998,941</u>	<u>\$ 181,202,275</u>	<u>\$ 25,989,779</u>	<u>\$ 2,332,456</u>	<u>\$ 87,580,215</u>	<u>\$ 492,184,611</u>
\$ -	\$ 15,173,083	\$ 2,598,048	\$ -	\$ -	\$ 19,901,658
134,453	35,633,414	5,150,847	2,241,889	53,829	45,346,397
-	2,210,586	206,019	-	174,587	2,591,192
-	-	17,066,385	-	270,787	17,337,172
7,587,565	733,896	968,480	-	-	31,774,039
-	5,178,453	-	9,080	-	5,187,533
276,923	81,006,259	-	-	-	81,283,182
<u>7,998,941</u>	<u>139,935,691</u>	<u>25,989,779</u>	<u>2,250,969</u>	<u>499,203</u>	<u>203,421,173</u>
-	-	-	-	-	19,251,720
-	-	-	-	-	2,090,395
-	-	-	-	86,659,067	86,659,067
-	33,642,407	-	-	-	33,642,407
-	7,624,177	-	-	-	7,624,177
-	-	-	-	-	137,663,331
-	-	-	81,487	421,945	1,832,341
-	-	-	81,487	421,945	139,495,672
-	41,266,584	-	81,487	87,081,012	288,763,438
<u>\$ 7,998,941</u>	<u>\$ 181,202,275</u>	<u>\$ 25,989,779</u>	<u>\$ 2,332,456</u>	<u>\$ 87,580,215</u>	<u>\$ 492,184,611</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, 1999

	County Liquid Fuels Tax Fund	Special Gasoline Tax Fund	HealthChoices Behavioral Health Fund
Revenues:			
Tax Revenue	\$ -	\$ -	\$ -
Locally Generated Non-Tax Revenue	25,249	215,026	9,492,044
Revenue from Other Governments	4,775,977	20,239,273	333,471,159
	<u>4,801,226</u>	<u>20,454,299</u>	<u>342,963,203</u>
<u>Total Revenues</u>			
Expenditures:			
Economic Development	-	-	-
Transportation	4,814,333	22,042,937	-
Judiciary and Law Enforcement	-	-	-
Conservation of Health	-	-	6,311,540
Housing and Neighborhood Development	-	-	-
Cultural and Recreational	-	-	-
Improvement of General Welfare	-	-	-
Services to Property	-	-	-
General Management and Support	-	-	-
	<u>4,814,333</u>	<u>22,042,937</u>	<u>6,311,540</u>
<u>Total Expenditures</u>			
Excess of Revenues Over (Under) Expenditures	<u>(13,107)</u>	<u>(1,588,638)</u>	<u>336,651,663</u>
Other Financing Sources (Uses):			
Proceeds from Bond Sales	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Operating Transfers to Component Units	-	-	(336,428,929)
	<u>-</u>	<u>-</u>	<u>(336,428,929)</u>
<u>Total Other Financing Sources (Uses)</u>			
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(13,107)	(1,588,638)	222,734
Other Changes in Unreserved Fund Balance:			
(Increase) Decrease in Reserve for Encumbrances	257,173	188,748	-
Increase in Reserve for Intergovernmental Financing	-	-	-
Increase in Reserve for Intergovernmentally Financed Programs	-	-	-
Increase in Reserve for Public Safety Emergency Phone System	-	-	-
Increase in Reserve for Managed Care	-	-	(3,510,809)
Net Change in Unreserved Fund Balance for the Year	<u>244,066</u>	<u>(1,399,890)</u>	<u>(3,288,075)</u>
Fund Balance - Unreserved, July 1, 1998	<u>174,773</u>	<u>2,309,960</u>	<u>140,951,406</u>
Fund Balance - Unreserved, June 30, 1999	<u>\$ 418,839</u>	<u>\$ 910,070</u>	<u>\$ 137,663,331</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>
\$ 20,824,332	\$ -	\$ -	\$ -	\$ 243,315,729	\$ 264,140,061
245,581	34,799,355	210,101	36,161,885	5,033,137	86,182,378
-	539,465,130	78,932,658	-	-	976,884,197
<u>21,069,913</u>	<u>574,264,485</u>	<u>79,142,759</u>	<u>36,161,885</u>	<u>248,348,866</u>	<u>1,327,206,636</u>
5,158,748	691,275	-	-	-	5,850,023
-	-	-	-	-	26,857,270
-	53,302,207	-	-	-	53,302,207
-	383,862,091	-	-	-	390,173,631
-	22,830,328	32,272,573	-	-	55,102,901
-	13,512,494	-	-	-	13,512,494
-	31,723,355	-	-	-	31,723,355
-	821,662	-	-	-	821,662
-	20,395,090	-	36,409,765	2,061,445	58,866,300
<u>5,158,748</u>	<u>527,138,502</u>	<u>32,272,573</u>	<u>36,409,765</u>	<u>2,061,445</u>	<u>636,209,843</u>
<u>15,911,165</u>	<u>47,125,983</u>	<u>46,870,186</u>	<u>(247,880)</u>	<u>246,287,421</u>	<u>690,996,793</u>
-	-	-	-	2,033,653	2,033,653
-	-	-	260,535	880,000	1,140,535
-	(16,430,167)	-	-	(242,772,881)	(259,203,048)
<u>(15,911,165)</u>	<u>(28,182,716)</u>	<u>(46,870,186)</u>	<u>-</u>	<u>-</u>	<u>(427,392,996)</u>
<u>(15,911,165)</u>	<u>(44,612,883)</u>	<u>(46,870,186)</u>	<u>260,535</u>	<u>(239,859,228)</u>	<u>(683,421,856)</u>
-	2,513,100	-	12,655	6,428,193	7,574,937
-	-	-	-	-	445,921
-	-	-	-	(6,600,197)	(6,600,197)
-	(5,648,175)	-	-	-	(5,648,175)
-	3,135,075	-	-	-	3,135,075
-	-	-	-	-	(3,510,809)
-	-	-	12,655	(172,004)	(4,603,248)
-	-	-	68,832	593,949	144,098,920
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,487</u>	<u>\$ 421,945</u>	<u>\$ 139,495,672</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, 1999

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	40,000	25,249	(14,751)
Revenue from Other Governments	<u>4,525,000</u>	<u>4,775,977</u>	<u>250,977</u>
Total Revenues	4,565,000	4,801,226	236,226
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>4,565,000</u>	<u>4,801,226</u>	<u>236,226</u>
Expenditures and Encumbrances:			
Personal Services:			
Personal Services	3,600,000	3,600,000	-
Pension Contributions	-	-	-
Other Employee Benefits	<u>-</u>	<u>-</u>	<u>-</u>
Sub-total	3,600,000	3,600,000	-
Purchase of Services	914,000	693,518	220,482
Materials and Supplies	415,000	399,622	15,378
Equipment	75,000	66,575	8,425
Contributions, Indemnities and Taxes	-	-	-
Payments to Other Funds	15,000	15,000	-
Advances, Subsidies, Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
<u>Total Expenditures and Encumbrances</u>	<u>5,019,000</u>	<u>4,774,715</u>	<u>244,285</u>
Operating Surplus (Deficit) for the Year	\$ <u>(454,000)</u>	<u>26,511</u>	\$ <u>480,511</u>
Fund Balance Available for Appropriation, July 1, 1998		174,773	
Adjustments to Prior Fiscal Year Revenues, Expenditures and Encumbrances:			
Commitments Cancelled - Net		217,555	
Revenue Adjustments - Net		-	
Prior Period Adjustments		<u>-</u>	
Adjusted Fund Balance, July 1, 1998		<u>392,328</u>	
Fund Balance Available for Appropriation, June 30, 1999		\$ <u>418,839</u>	

Special Gasoline Tax Fund			HealthChoices Behavioral Health Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300,000	215,026	(84,974)	8,569,000	9,492,044	923,044
<u>19,993,000</u>	<u>20,239,273</u>	<u>246,273</u>	<u>339,431,000</u>	<u>333,471,159</u>	<u>(5,959,841)</u>
20,293,000	20,454,299	161,299	348,000,000	342,963,203	(5,036,797)
-	-	-	-	(208,387)	(208,387)
-	-	-	-	<u>(3,510,809)</u>	<u>(3,510,809)</u>
<u>20,293,000</u>	<u>20,454,299</u>	<u>161,299</u>	<u>348,000,000</u>	<u>339,244,007</u>	<u>(8,755,993)</u>
12,708,867	12,693,365	15,502	-	-	-
500,000	500,000	-	-	-	-
500,000	500,000	-	-	-	-
<u>13,708,867</u>	<u>13,693,365</u>	<u>15,502</u>	-	-	-
4,002,913	4,002,913	-	429,171,220	341,903,642	87,267,578
3,111,766	3,101,299	10,467	-	-	-
1,339,112	1,326,031	13,081	50,000	-	50,000
-	-	-	-	-	-
31,342	31,342	-	778,780	661,032	117,748
-	-	-	-	-	-
<u>22,194,000</u>	<u>22,154,950</u>	<u>39,050</u>	<u>430,000,000</u>	<u>342,564,674</u>	<u>87,435,326</u>
\$ <u>(1,901,000)</u>	<u>(1,700,651)</u>	\$ <u>200,349</u>	\$ <u>(82,000,000)</u>	<u>(3,320,667)</u>	\$ <u>78,679,333</u>
	2,309,960			140,951,406	
	300,214			32,592	
	-			-	
	<u>547</u>			<u>-</u>	
	<u>2,610,721</u>			<u>140,983,998</u>	
	\$ <u>910,070</u>			\$ <u>137,663,331</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, 1999

	Hotel Room Rental Tax Fund		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Tax Revenue	\$ 19,900,000	\$ 20,824,332	\$ 924,332
Locally Generated Non-Tax Revenue	100,000	245,581	145,581
Revenue from Other Governments	-	-	-
	20,000,000	21,069,913	1,069,913
Other Sources:			
Increase (Decrease) in Unreimbursed Commitments	-	-	-
(Increase) in Financed Reserves	-	-	-
	-	-	-
<u>Total Revenues and Other Sources</u>	20,000,000	21,069,913	1,069,913
Expenditures and Encumbrances:			
Personal Services:			
Personal Services	-	-	-
Pension Contributions	-	-	-
Other Employee Benefits	-	-	-
Sub-total	-	-	-
Purchase of Services	-	-	-
Materials and Supplies	-	-	-
Equipment	-	-	-
Contributions, Indemnities and Taxes	23,000,000	23,550,427	(550,427)
Payments to Other Funds	-	-	-
Advances, Subsidies, Miscellaneous	-	-	-
	23,000,000	23,550,427	(550,427)
<u>Total Expenditures and Encumbrances</u>	23,000,000	23,550,427	(550,427)
Operating Surplus (Deficit) for the Year	\$ (3,000,000)	(2,480,514)	\$ 519,486
Fund Balance Available for Appropriation, July 1, 1998		-	
Adjustments to Prior Fiscal Year Revenues, Expenditures and Encumbrances:			
Commitments Cancelled - Net		-	
Revenue Adjustments - Net		-	
Prior Period Adjustments		2,480,514	
Adjusted Fund Balance, July 1, 1998		2,480,514	
Fund Balance Available for Appropriation, June 30, 1999		\$ -	

Grants Revenue Fund			Community Development Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39,854,818	34,865,534	(4,989,284)	600,000	210,101	(389,899)
<u>633,838,427</u>	<u>547,566,348</u>	<u>(86,272,079)</u>	<u>68,898,000</u>	<u>71,508,422</u>	<u>2,610,422</u>
673,693,245	582,431,882	(91,261,363)	69,498,000	71,718,523	2,220,523
-	2,067,264	2,067,264	-	(3,509,996)	(3,509,996)
<u>-</u>	<u>(2,513,100)</u>	<u>(2,513,100)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>673,693,245</u>	<u>581,986,046</u>	<u>(91,707,199)</u>	<u>69,498,000</u>	<u>68,208,527</u>	<u>(1,289,473)</u>
80,144,350	69,705,272	10,439,078	5,518,719	5,257,734	260,985
5,723,750	4,966,943	756,807	900,000	879,856	20,144
<u>9,035,199</u>	<u>7,698,138</u>	<u>1,337,061</u>	<u>1,307,487</u>	<u>1,268,768</u>	<u>38,719</u>
94,903,299	82,370,353	12,532,946	7,726,206	7,406,358	319,848
583,036,224	465,314,086	117,722,138	61,281,974	60,528,833	753,141
14,050,915	10,524,342	3,526,573	267,708	246,668	21,040
10,177,596	7,948,179	2,229,417	22,112	11,206	10,906
362,354	312,354	50,000	-	-	-
17,269,355	17,016,137	253,218	200,000	26,289	173,711
<u>23,502,593</u>	<u>-</u>	<u>23,502,593</u>	<u>20,000,000</u>	<u>-</u>	<u>20,000,000</u>
<u>743,302,336</u>	<u>583,485,451</u>	<u>159,816,885</u>	<u>89,498,000</u>	<u>68,219,354</u>	<u>21,278,646</u>
\$ <u>(69,609,091)</u>	<u>(1,499,405)</u>	\$ <u>68,109,686</u>	\$ <u>(20,000,000)</u>	<u>(10,827)</u>	\$ <u>19,989,173</u>
	-			-	
	8,568,251			9,725	
	(8,167,398)			-	
	<u>1,098,552</u>			<u>1,102</u>	
	<u>1,499,405</u>			<u>10,827</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, 1999

	Totals		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Tax Revenue	\$ 19,900,000	\$ 20,824,332	\$ 924,332
Locally Generated Non-Tax Revenue	49,463,818	45,053,535	(4,410,283)
Revenue from Other Governments	1,066,685,427	977,561,179	(89,124,248)
Total Revenues	1,136,049,245	1,043,439,046	(92,610,199)
Other Sources:			
Increase (Decrease) in Unreimbursed Commitments	-	(1,651,119)	(1,651,119)
(Increase) in Financed Reserves	-	(6,023,909)	(6,023,909)
<u>Total Revenues and Other Sources</u>	1,136,049,245	1,035,764,018	(100,285,227)
Expenditures and Encumbrances:			
Personal Services:			
Personal Services	101,971,936	91,256,371	10,715,565
Pension Contributions	7,123,750	6,346,799	776,951
Other Employee Benefits	10,842,686	9,466,906	1,375,780
Sub-total	119,938,372	107,070,076	12,868,296
Purchase of Services	1,078,406,331	872,442,992	205,963,339
Materials and Supplies	17,845,389	14,271,931	3,573,458
Equipment	11,663,820	9,351,991	2,311,829
Contributions, Indemnities and Taxes	23,362,354	23,862,781	(500,427)
Payments to Other Funds	18,294,477	17,749,800	544,677
Advances, Subsidies, Miscellaneous	43,502,593	-	43,502,593
<u>Total Expenditures and Encumbrances</u>	1,313,013,336	1,044,749,571	268,263,765
Operating Surplus (Deficit) for the Year	\$ (176,964,091)	(8,985,553)	\$ 167,978,538
Fund Balance Available for Appropriation, July 1, 1998		143,436,139	
Adjustments to Prior Fiscal Year Revenues, Expenditures and Encumbrances:			
Commitments Cancelled - Net		9,128,337	
Revenue Adjustments - Net		(8,167,398)	
Prior Period Adjustments		3,580,715	
Adjusted Fund Balance, July 1, 1998		147,977,793	
Fund Balance Available for Appropriation, June 30, 1999		\$ 138,992,240	