City of Philadelphia **Exhibit 1**
Balance Sheet
Governmental Funds (Continued)
June 30, 2025

Amounts in thousands of USD

	Special Revenue (Continued)					Debt Service			Capital Improvement			Permanent	
	Arbitration Appeals	Departmental	Municipal Authority Administrative	PICA Administrative	Total Special Revenue	City	Municipal Authority	Total	City	Municipal Authority	Total	Libraries & Parks	Total Governmental Funds
Assets													
Cash on Deposit and on Hand	-	11,370	9,996	18,988	40,484	-	-	-	-	-	-	710	73,752
Equity in Treasurer's Account	318	8,846	-	-	579,930	732	-	732	442,894	-	442,894	-	3,405,177
Investments	-	1,405	-	-	1,405	-	57	57	-	9	9	9,122	10,593
Due from Other Funds	-	-	8,293	-	8,293	-	-	-	-	-	-	-	32,409
Due from Component Units	-	-	-	-	-	-	-	-	-	-	-	-	45,883
Amounts Held by Fiscal Agent	-	-	-	-	-	-	-	-	-	-	-	-	249,866
Taxes Receivable	-	-	-	11,912	33,265	-	-	-	-	-	-	-	690,745
Accounts Receivable	-	91	-	-	127,187	-	-	-	-	-	-	-	599,671
Lease Receivable	-	-	57,854	-	57,854	-	-		-	-		-	89,123
Due from Other Governmental Units	-	-	-	-	1,104,357	-	-	-	114,709	-	114,709	-	1,224,861
Allowance for Doubtful Accounts	-	-	-	-	(1,174)	-	-	-	-	-	-	-	(624,468)
Interest and Dividends Receivable	-	-	-	64	946	2	-	2	31	-	31	-	7,310
Other Assets	-	16	973	15	1,004	-	-	-	-	-	-	-	1,004
Total Assets	318	21,728	77,116	30,979	1,953,551	734	57	791	557,634	9	557,643	9,832	5,805,926
Liabilities and Fund Balances													
Liabilities:													
Vouchers Payable	-	409	-	-	39,889	-	-	-	17,212	-	17,212	-	127,988
Accounts Payable	-	310	9,957	64	175,479	-	-	-	45,844	-	45,844	79	427,564
Salaries and Wages Payable	-	-	-	-	7,943	-	-	-	-	-	-	-	108,553
Payroll Taxes Payable	-	-	-	192	192	-	-	-	-	-	-	-	192
Due to Other Funds	-	-	-	11,913	24,117	-	-	-	2,679	-	2,679	-	124,384
Due to Component Units	-	-	-	-	33,712	-	-	-	163	-	163	-	40,444
Funds Held in Escrow	-	2,697	8,861	-	12,013	-	-	-	-	-	-	-	63,761
Due to Other Governmental Units	-	-	-	-	-	-	-	-	-	-	-	-	371
Unearned Revenue	-	-	-	-	602,654	-	-	-	14,796	-	14,796	-	808,688
Overpayment of Taxes	-	-	-	-	-	-	-	-	-	-	-	-	241,355
Total Liabilities	-	3,416	18,818	12,169	895,999	-	-	-	80,694	-	80,694	79	1,943,300
Deferred Inflows of Resources	-	-	73,795	-	1,182,798	-	-	-	108,911	-	108,911	-	1,618,494
Fund Balances:													
Nonspendable	-	-	-	15	15	-	-	-	-	-	-	5,085	5,100
Restricted	318	15,345	-	18,795	651,575	734	57	791	368,029	9	368,038	4,668	1,274,938
Committed	-	2,967	-	-	9,784	-	-	-	-	-	-	-	188,674
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	706,754
Unassigned	-	-	(15,497)	-	(786,620)	-	-	-	-	-	-	-	68,666
Total Fund Balances	318	18,312	(15,497)	18,810	(125,246)	734	57	791	368,029	9	368,038	9,753	2,244,132
Total Liabilities and Fund Balances	318	21,728	77,116	30,979	1,953,551	734	57	791	557,634	9	557,643	9,832	5,805,926