

CITY OF MILWAUKEE
COMBINED BALANCE SHEET -
ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS
 DECEMBER 31, 1999
 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998
 (Thousands of Dollars)

Exhibit 1

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS AND OTHER DEBITS				
Assets:				
Cash and cash equivalents	\$ 34,662	\$ 14,532	\$ 40,205	\$ 24,976
Investments			65,630	
Receivables (net):				
Taxes	21,280	7,716		
Accounts	9,376	2,351		519
Unbilled accounts	1,170			
Special assessments				13,583
Notes and loans	931	6,385	20,169	
Accrued interest	564		425	
Due from other funds	14,092		1,036	12
Due from primary government				
Due from component units	3,251		10,500	
Due from other governmental agencies		9,853		3,547
Advances to other funds	13,253			
Inventory of materials and supplies	6,428			213
Inventory of property for resale	26			
Prepaid items	721			
Other assets				
Restricted Assets:				
Cash and cash equivalents				
Investments	281			
Loans receivables				
Land				
Buildings				
Improvements other than buildings				
Machinery and equipment				
Furniture and furnishings				
Construction work in progress				
Nonutility property				
Accumulated depreciation				
Other Debits:				
Resources available in Governmental Funds				
Resources to be Provided for:				
Retirement of general obligation debt				
Pension contribution payable from subsequent year's budget				
Unfunded compensated absences				
Unfunded claims and judgments				
Total Assets and Other Debits	\$ 106,035	\$ 40,837	\$ 137,965	\$ 42,850

LIABILITIES, FUND EQUITY AND OTHER CREDITS

Liabilities:				
Accounts payable	\$ 14,606	\$ 5,363	\$	\$ 6,483
Accrued wages	25,180	253		273
Accrued expenses				

Proprietary Fund Types		Fiduciary Fund Type Trust and Agency	Account Groups		Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity	
Enterprise	Internal Service		General Fixed Assets	General Long-Term Obligations			1999	1998 (Restated)
\$ 20,085	\$	\$ 242,032	\$	\$	\$ 376,492	\$ 42,452	\$ 418,944	\$ 446,416
		1,130			66,760	11,815	78,575	94,515
		98,396			127,392		127,392	129,981
20,162		56			32,464	2,103	34,567	28,834
9,620					10,790		10,790	8,933
					13,583		13,583	12,424
		485			27,970	48,614	76,584	82,936
					989	436	1,425	2,457
456					15,596	1,738	17,334	32,904
					-	18	18	377
					13,751		13,751	15,971
					13,400	10,107	23,507	21,544
					13,253		13,253	10,979
2,705					9,346	541	9,887	9,346
					26	13,565	13,591	9,102
125					846	1,583	2,429	3,280
1,511					1,511	53	1,564	1,090
					-	1,122	1,122	1,654
		389,544			389,825	26,276	416,101	358,540
					-	45	45	50
18,984			39,223		58,207	40,443	98,650	87,434
73,286			129,877		203,163	275,438	478,601	445,930
265,635					265,635		265,635	260,194
186,463			92,353		278,816	6,613	285,429	265,295
59					59	115	174	312
12,420			45,579		57,999	12,586	70,585	101,571
564					564		564	564
(142,362)					(142,362)	(119,369)	(261,731)	(233,727)
				118,686	118,686		118,686	122,954
				354,403	354,403		354,403	309,923
				1,835	1,835		1,835	196
				26,308	26,308		26,308	25,069
				58,661	58,661		58,661	61,020
<u>\$ 469,713</u>	<u>\$ -</u>	<u>\$ 731,643</u>	<u>\$ 307,032</u>	<u>\$ 559,893</u>	<u>\$ 2,395,968</u>	<u>\$ 376,294</u>	<u>\$ 2,772,262</u>	<u>\$ 2,718,068</u>
\$ 11,007	\$	\$ 2,191	\$	\$	\$ 39,650	\$ 6,628	\$ 46,278	\$ 51,821
3,201					28,907	15	28,922	27,523
					-	4,665	4,665	4,155

CITY OF MILWAUKEE
COMBINED BALANCE SHEET -
ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 1999
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998
(Thousands of Dollars)

Exhibit 1 (Continued)

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Liabilities (Continued):				
Due to other funds	\$ 699	\$ 3,503	\$ 2,121	\$ 2,242
Due to primary government				
Due to component units		18		
Due to other governmental agencies		1,850	5	1,133
Bonds and notes payable - current				
General obligation debt payable - current				
Payable from Restricted Assets:				
Deferred compensation				
Deferred revenue	527	8,619	30,669	12,481
Bonds and notes payable				
General obligation debt				
Unfunded pension costs				
Unfunded compensated absences				
Unfunded claims and judgments				
Revenue bonds payable				
Advances from other funds				13,253
Advances from other governmental agencies				
Obligations under capital lease				
Other liabilities				
Total Liabilities	<u>\$ 41,012</u>	<u>\$ 19,606</u>	<u>\$ 32,795</u>	<u>\$ 35,865</u>
Fund Equity and Other Credits:				
Contributed capital	\$	\$	\$	\$
Investment in general fixed assets				
Retained Earnings:				
Unreserved				
Fund Balances:				
Reserved for debt service - 2000 (1999)		12,351	31,322	
Reserved for future retirement of general obligation debt		1,165	73,848	
Reserved for delinquent taxes receivable		7,716		
Reserved for encumbrances, prepaids, carryovers and advances	28,610	(1)		19,156
Reserved for inventory	6,454			213
Reserved for mortgage trust	281			
Reserved for environmental remediation	291			
Reserved for deferred compensation				
Reserved for tax stabilization - 2000 (1999)	11,250			
Reserved for tax stabilization - 2001 (2000) and subsequent years' budgets	18,137			
Unreserved:				
Special assessment (deficit)				(12,384)
Undesignated				
Total Fund Equity and Other Credits	<u>\$ 65,023</u>	<u>\$ 21,231</u>	<u>\$ 105,170</u>	<u>\$ 6,985</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 106,035</u>	<u>\$ 40,837</u>	<u>\$ 137,965</u>	<u>\$ 42,850</u>

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

Proprietary Fund Types		Fiduciary Fund Type Trust and Agency	Account Groups		Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity	
Enterprise	Internal Service		General Fixed Assets	General Long-Term Obligations			1999	1998 (Restated)
\$ 7,031	\$ -	\$ -	\$ -	\$ -	\$ 15,596	\$ 1,738	\$ 17,334	\$ 32,904
					-	13,751	13,751	15,953
					18		18	377
		71,969			74,957	16,543	91,500	107,142
8,948					-	2,330	2,330	3,819
					8,948		8,948	7,646
					-		-	327,443
87		158,769			211,152	4,663	215,815	221,404
		100,000			100,000	1,939	101,939	113,206
77,942				473,089	551,031		551,031	510,857
				1,835	1,835		1,835	196
				26,308	26,308		26,308	25,069
				58,661	58,661		58,661	61,020
16,773					16,773	19,945	36,718	30,914
					13,253		13,253	10,979
					-	2,186	2,186	2,951
					-		-	145
					-	5,352	5,352	4,174
<u>\$ 124,989</u>	<u>\$ -</u>	<u>\$ 332,929</u>	<u>\$ -</u>	<u>\$ 559,893</u>	<u>\$ 1,147,089</u>	<u>\$ 79,755</u>	<u>\$ 1,226,844</u>	<u>\$ 1,559,698</u>
\$ 118,410	\$ -	\$ -	\$ 307,032	\$ -	\$ 118,410	\$ 258,056	\$ 376,466	\$ 357,361
					307,032		307,032	293,798
226,314					226,314	38,483	264,797	287,865
					43,673		43,673	36,029
					75,013		75,013	86,925
					7,716		7,716	7,525
					47,765		47,765	49,764
					6,667		6,667	6,382
					281		281	281
					291		291	319
		389,544			389,544		389,544	
					11,250		11,250	12,820
					18,137		18,137	26,424
					(12,384)		(12,384)	(11,534)
		9,170			9,170		9,170	4,411
<u>\$ 344,724</u>	<u>\$ -</u>	<u>\$ 398,714</u>	<u>\$ 307,032</u>	<u>\$ -</u>	<u>\$ 1,248,879</u>	<u>\$ 296,539</u>	<u>\$ 1,545,418</u>	<u>\$ 1,158,370</u>
<u>\$ 469,713</u>	<u>\$ -</u>	<u>\$ 731,643</u>	<u>\$ 307,032</u>	<u>\$ 559,893</u>	<u>\$ 2,395,968</u>	<u>\$ 376,294</u>	<u>\$ 2,772,262</u>	<u>\$ 2,718,068</u>

CITY OF MILWAUKEE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 1998
(Thousands of Dollars)

Exhibit 2

	General	Special Revenue
Revenues:		
Property taxes	\$ 89,250	\$
Other taxes	10,283	
Special assessments		
Licenses and permits	8,996	
Intergovernmental	277,884	58,952
Charges for services	37,598	
Fines and forfeits	17,694	
Other	<u>9,032</u>	<u>922</u>
 Total Revenues	 <u>\$ 450,737</u>	 <u>\$ 59,874</u>
Expenditures:		
Current:		
General government	\$ 132,231	\$ 1,457
Public safety	205,717	9,852
Public works	91,817	4,051
Health	11,401	13,952
Culture and recreation	16,627	2,016
Conservation and development	7,271	27,620
Other		
Capital outlay		
Debt Service:		
Principal retirement		
Interest		
 Total Expenditures	 <u>\$ 465,064</u>	 <u>\$ 58,948</u>
 Excess of Revenues over (under) Expenditures	 <u>\$ (14,327)</u>	 <u>\$ 926</u>
Other Financing Sources (Uses):		
Proceeds of bonds and notes	\$	\$ 9,090
Operating transfers in	7,632	
Operating transfers out	(73)	(11,320)
Operating transfers to component units	(150)	
Contributions received	651	
Contributions used	<u>(612)</u>	
 Total Other Financing Sources (Uses)	 <u>\$ 7,448</u>	 <u>\$ (2,230)</u>
 Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	 <u>\$ (6,879)</u>	 <u>\$ (1,304)</u>
 Fund Balances - January 1	 71,776	 22,535
Residual Equity Transfers from Other Funds	163	
Residual Equity Transfers to Other Funds	<u>(37)</u>	
 Fund Balances - December 31	 <u>\$ 65,023</u>	 <u>\$ 21,231</u>

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

Governmental Fund Types		Fiduciary Fund Type	Totals (Memorandum Only) Reporting Entity	
Debt Service	Capital Projects	Expendable Trust	1999	1998 (Restated)
\$ 57,885	\$ 13,791	\$	\$ 160,926	\$ 152,715
835			11,118	12,834
	3,362		3,362	4,180
	5,889		8,996	8,112
			342,725	341,196
			37,598	27,727
			17,694	16,138
<u>14,214</u>	<u>8,515</u>	<u>89,207</u>	<u>121,890</u>	<u>64,565</u>
<u>\$ 72,934</u>	<u>\$ 31,557</u>	<u>\$ 89,207</u>	<u>\$ 704,309</u>	<u>\$ 627,467</u>
\$ 3	\$	\$	\$ 133,691	\$ 67,590
			215,569	260,630
			95,868	111,069
			25,353	34,436
			18,643	22,733
			34,891	33,009
		22,427	22,427	11,773
	100,922		100,922	101,222
66,925			66,925	67,962
<u>22,640</u>			<u>22,640</u>	<u>21,024</u>
<u>\$ 89,568</u>	<u>\$ 100,922</u>	<u>\$ 22,427</u>	<u>\$ 736,929</u>	<u>\$ 731,448</u>
<u>\$ (16,634)</u>	<u>\$ (69,365)</u>	<u>\$ 66,780</u>	<u>\$ (32,620)</u>	<u>\$ (103,981)</u>
\$	\$ 74,222	\$	\$ 83,312	\$ 99,680
26,044	4,230	69	37,975	47,012
(16,702)	(7,225)		(35,320)	(42,843)
			(150)	(150)
			651	743
			<u>(612)</u>	<u>(587)</u>
<u>\$ 9,342</u>	<u>\$ 71,227</u>	<u>\$ 69</u>	<u>\$ 85,856</u>	<u>\$ 103,855</u>
\$ (7,292)	\$ 1,862	\$ 66,849	\$ 53,236	\$ (126)
107,996	12,628	331,854	546,789	222,102
7,505		11	7,679	5,705
<u>(3,039)</u>	<u>(7,505)</u>		<u>(10,581)</u>	<u>(8,335)</u>
<u>\$ 105,170</u>	<u>\$ 6,985</u>	<u>\$ 398,714</u>	<u>\$ 597,123</u>	<u>\$ 219,346</u>

CITY OF MILWAUKEE
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL - GENERAL AND BUDGETED SPECIAL REVENUE FUND TYPES**
 FOR THE YEAR ENDED DECEMBER 31, 1999
 (Thousands of Dollars)

Exhibit 3

	Amended Budget	Actual on Budgetary Basis	General Fund Variance - Favorable (Unfavorable)
Revenues:			
Property taxes	\$ 89,250	\$ 89,250	\$
Other taxes	10,155	10,283	128
Licenses and permits	7,700	8,996	1,296
Intergovernmental	277,943	277,884	(59)
Charges for services	38,652	37,598	(1,054)
Fines and forfeits	16,772	17,694	922
Other	<u>13,240</u>	<u>9,032</u>	<u>(4,208)</u>
Total Revenues	<u>\$ 453,712</u>	<u>\$ 450,737</u>	<u>\$ (2,975)</u>
Expenditures:			
Current:			
General government	\$ 137,279	\$ 132,231	\$ 5,048
Public safety	207,139	205,717	1,422
Public works	89,920	91,817	(1,897)
Health	11,741	11,401	340
Culture and recreation	17,053	16,627	426
Conservation and development	<u>7,959</u>	<u>7,271</u>	<u>688</u>
Total Expenditures	<u>\$ 471,091</u>	<u>\$ 465,064</u>	<u>\$ 6,027</u>
Excess of Revenues over (under) Expenditures	<u>\$ (17,379)</u>	<u>\$ (14,327)</u>	<u>\$ 3,052</u>
Other Financing Sources (Uses):			
Proceeds of bonds and notes	\$	\$ 1,312	\$ 1,312
Operating transfers in	7,478	7,632	154
Operating transfers out	(69)	(73)	(4)
Operating transfers to component units	(150)	(150)	
Contributions received	1,000	651	(349)
Contributions used	(890)	(612)	278
Use of fund balance - reserved for tax stabilization	<u>12,820</u>	<u>12,820</u>	
Total Other Financing Sources (Uses)	<u>\$ 20,189</u>	<u>\$ 21,580</u>	<u>\$ 1,391</u>
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	<u>\$ 2,810</u>	<u>\$ 7,253</u>	<u>\$ 4,443</u>
Fund Balances - January 1 (Excludes Reserved for Tax Stabilization)	58,956	58,956	
Residual Equity Transfers from Other Funds	308	163	(145)
Residual Equity Transfers to Other Funds	<u>(228)</u>	<u>(37)</u>	<u>191</u>
Fund Balances (Deficits) - December 31	<u>\$ 61,846</u>	<u>\$ 66,335</u>	<u>\$ 4,489</u>

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

Special Revenue Funds			Totals (Memorandum Only) Reporting Entity		
Amended Budget	Actual on Budgetary Basis	Variance - Favorable (Unfavorable)	Amended Budget	Actual on Budgetary Basis	Variance - Favorable (Unfavorable)
\$	\$	\$ -	\$ 89,250	\$ 89,250	\$ -
		-	10,155	10,283	128
		-	7,700	8,996	1,296
59,805	58,952	(853)	337,748	336,836	(912)
		-	38,652	37,598	(1,054)
		-	16,772	17,694	922
		-	13,240	9,032	(4,208)
<u>\$ 59,805</u>	<u>\$ 58,952</u>	<u>\$ (853)</u>	<u>\$ 513,517</u>	<u>\$ 509,689</u>	<u>\$ (3,828)</u>
\$ 1,457	\$ 1,457	\$ -	\$ 138,736	\$ 133,688	\$ 5,048
10,310	9,852	458	217,449	215,569	1,880
4,051	4,051	-	93,971	95,868	(1,897)
14,438	13,952	486	26,179	25,353	826
2,022	2,016	6	19,075	18,643	432
<u>27,580</u>	<u>27,620</u>	<u>(40)</u>	<u>35,539</u>	<u>34,891</u>	<u>648</u>
<u>\$ 59,858</u>	<u>\$ 58,948</u>	<u>\$ 910</u>	<u>\$ 530,949</u>	<u>\$ 524,012</u>	<u>\$ 6,937</u>
<u>\$ (53)</u>	<u>\$ 4</u>	<u>\$ 57</u>	<u>\$ (17,432)</u>	<u>\$ (14,323)</u>	<u>\$ 3,109</u>
\$	\$	\$ -	\$ -	\$ 1,312	\$ 1,312
		-	7,478	7,632	154
		-	(69)	(73)	(4)
		-	(150)	(150)	-
		-	1,000	651	(349)
		-	(890)	(612)	278
		-	12,820	12,820	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,189</u>	<u>\$ 21,580</u>	<u>\$ 1,391</u>
\$ (53)	\$ 4	\$ 57	\$ 2,757	\$ 7,257	\$ 4,500
52	52	-	59,008	59,008	-
		-	308	163	(145)
	(57)	(57)	(228)	(94)	134
<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ 61,845</u>	<u>\$ 66,334</u>	<u>\$ 4,489</u>

CITY OF MILWAUKEE
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS -
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 1999
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 1998
(Thousands of Dollars)

Exhibit 4

	Enterprise
Operating Revenues:	
Charges for services	<u>\$ 112,259</u>
Operating Expenses:	
Milwaukee Metropolitan Sewerage District charges	\$ 27,144
Employee services	7,258
Administrative and general	6,237
Housing assistance payments	
Depreciation	11,100
Transmission and distribution	15,662
Maintenance and utilities	
Services, supplies and materials	10,603
Payment in lieu of taxes	7,952
Water treatment	7,443
Water pumping	5,346
Billing and collection	3,527
Bad debts	
Interest expense and subsidies	
Cost of goods disbursed	
Rehabilitation costs (cost recoveries)	
Show expenses	
Other operating expenses	
Total Operating Expenses	<u>\$ 102,272</u>
Operating Income (Loss)	<u>\$ 9,987</u>
Nonoperating Revenues (Expenses):	
Federal grants and subsidies	\$
Interest income	1,413
Interest expense	(4,023)
Loss on early repayments of Tax Incremental Districts	
Net gain (loss) on sale of fixed assets	
Contributions	
Other	<u>(5,677)</u>
Total Nonoperating Revenues (Expenses)	<u>\$ (8,287)</u>
Income (Loss) before Operating Transfers	\$ 1,700
Operating Transfers In	9,228
Operating Transfers Out	(11,883)
Operating Transfers from Primary Government	
Net Income (Loss)	\$ (955)
Retained Earnings - January 1	227,269
Residual Equity Transfer to Other Funds	
Retained Earnings - December 31	<u>\$ 226,314</u>

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

Internal Service	Totals (Memorandum Only)	Component Units	Totals (Memorandum Only) Reporting Entity	
	Primary Government		1999	1998 (Restated)
<u>\$ 6,423</u>	<u>\$ 118,682</u>	<u>\$ 22,796</u>	<u>\$ 141,478</u>	<u>\$ 141,489</u>
\$	\$	\$	\$	\$
3,821	27,144	582	27,144	31,205
	11,079	21,510	11,661	12,388
	6,237	16,819	27,747	28,865
139	-	24,325	16,819	18,052
	11,239	12,513	35,564	13,300
	15,662	91	15,662	16,814
	-		12,513	12,515
2,179	12,782		12,873	12,339
	7,952		7,952	7,949
	7,443		7,443	7,667
	5,346		5,346	5,676
	3,527		3,527	3,414
	-	(325)	(325)	401
	-	102	102	120
643	643		643	78
	-	5,179	5,179	1,643
	-	181	181	304
	-	1,880	1,880	2,938
<u>\$ 6,782</u>	<u>\$ 109,054</u>	<u>\$ 82,857</u>	<u>\$ 191,911</u>	<u>\$ 175,668</u>
<u>\$ (359)</u>	<u>\$ 9,628</u>	<u>\$(60,061)</u>	<u>\$ (50,433)</u>	<u>\$ (34,179)</u>
\$	\$	\$	\$	\$
	-	35,916	35,916	35,805
	1,413	5,573	6,986	6,256
(16)	(4,039)	(1,384)	(5,423)	(4,400)
		(4,119)	(4,119)	
20	20	(1,011)	(991)	(2,003)
	-	1,416	1,416	346
	(5,677)	1,770	(3,907)	2,403
<u>\$ 4</u>	<u>\$ (8,283)</u>	<u>\$ 38,161</u>	<u>\$ 29,878</u>	<u>\$ 38,407</u>
\$ (355)	\$ 1,345	\$(21,900)	\$ (20,555)	\$ 4,228
	9,228		9,228	7,668
	(11,883)		(11,883)	(11,837)
	-	150	150	150
\$ (355)	\$ (1,310)	\$(21,750)	\$ (23,060)	\$ 209
363	227,632	60,233	287,865	287,656
(8)	(8)		(8)	-
<u>\$ -</u>	<u>\$ 226,314</u>	<u>\$ 38,483</u>	<u>\$ 264,797</u>	<u>\$ 287,865</u>

CITY OF MILWAUKEE
COMBINED STATEMENT OF CASH FLOWS -
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 1999
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 1998
(Thousands of Dollars)

Exhibit 5

	Enterprise
CASH FLOWS FROM OPERATING ACTIVITIES:	
Operating income (loss)	\$ 9,987
Adjustments to Reconcile Operating Income (Loss) to Cash Provided by (Used for) Operating Activities:	
Depreciation	11,100
Bad debt expense	
Loss on properties	
Other nonoperating revenues (expenses)	192
(Increase) decrease in receivables	(1,114)
(Increase) decrease in due from other funds	(182)
(Increase) decrease in due from primary government	
(Increase) decrease in due from other governmental agencies	
(Increase) decrease in inventory of materials and supplies	(308)
(Increase) decrease in inventory of property for resale	
(Increase) decrease in prepaid items	228
(Increase) decrease in other assets	(481)
Increase (decrease) in accounts payable	(5,648)
Increase (decrease) in accrued wages	373
Increase (decrease) in accrued expenses	
Increase (decrease) in due to other funds	(5,463)
Increase (decrease) in due to primary government	
Increase (decrease) in due to other governmental agencies	
Increase (decrease) in deferred revenue	(2)
Increase (decrease) in other liabilities	
	<hr/>
Net Cash Provided by (Used for) Operating Activities	\$ 7,682
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Operating transfers (to) from other funds	\$ (2,862)
Other nonoperating revenues (expenses)	(5,869)
Increase (decrease) in due to other funds	(1,046)
Contributions	
Proceeds from bonds and notes payable	
Retirement of bonds and notes payable	
Repayments to primary government	
Payment on advance from other governmental agencies	
Net decrease (increase) in due to other governmental units	
Loss on early repayment of Tax Incremental Districts	
Operating transfer from primary government	
Residual equity transfer to (from) component unit	
	<hr/>
Net Cash Provided by (Used for) Noncapital Financing Activities	\$ (9,777)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Capital contributions	\$ 4,540
Proceeds from sale of bonds and notes	8,133
Proceeds from sale of revenue bonds	12,686
Acquisition of property, plant and equipment	(30,279)
Retirement of revenue bonds payable	
Retirement of bonds and notes payable	
Retirement of general obligation debt	(7,645)
Interest paid	(4,030)
Sale of land and other assets	

Internal Service	Totals (Memorandum Only)	Component Units	Totals (Memorandum Only) Reporting Entity	
	Primary Government		1999	1998 (Restated)
\$ (359)	\$ 9,628	\$ (60,061)	\$ (50,433)	\$ (34,179)
139	11,239	24,325	35,564	13,300
	-	(325)	(325)	401
	-	868	868	158
	192		192	296
109	(1,005)	600	(405)	(4,743)
	(182)	(385)	(567)	(140)
	-	359	359	(377)
	-	(866)	(866)	898
65	(243)	(13)	(256)	(380)
	-	(4,489)	(4,489)	(653)
	228	1,586	1,814	(2,368)
	(481)	7	(474)	(137)
(263)	(5,911)	391	(5,520)	(9,225)
(318)	55	1	56	121
	-	510	510	(350)
	(6,463)	385	(6,078)	(7,887)
	-	990	990	6,202
	-	3,606	3,606	329
(57)	(59)	(287)	(346)	1,271
	-	1,243	1,243	(229)
<u>\$ (684)</u>	<u>\$ 6,998</u>	<u>\$ (31,555)</u>	<u>\$ (24,557)</u>	<u>\$ (37,692)</u>
\$	\$ (2,862)	\$	\$ (2,862)	\$ (2,404)
	(5,869)	7,087	1,218	3,790
	(1,046)	30,976	29,930	1,033
	-		-	34,034
	-	351	351	39
	-	(693)	(693)	(167)
	-	(3,210)	(3,210)	286
	-		-	(276)
	-		-	(763)
	-	(4,119)	(4,119)	
	-	150	150	150
	-		-	572
<u>\$ -</u>	<u>\$ (9,777)</u>	<u>\$ 30,542</u>	<u>\$ 20,765</u>	<u>\$ 36,294</u>
\$ 27	\$ 4,567	\$ 16,394	\$ 20,961	\$ 15,156
	8,133		8,133	24,869
	12,686		12,686	4,873
(31)	(30,310)	(1,637)	(31,947)	(60,251)
	-	(1,643)	(1,643)	(5,728)
	-	(18,868)	(18,868)	(924)
	(7,645)		(7,645)	(5,964)
(16)	(4,046)	(346)	(4,392)	(4,410)
	-		-	17

CITY OF MILWAUKEE
COMBINED STATEMENT OF CASH FLOWS -
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 1999
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 1998
(Thousands of Dollars)

Exhibit 5 (Continued)

	Enterprise
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES (Continued):	
Payment of obligation for capital lease	\$
Return of contributions	(58)
Operating transfers to other funds	203
Residual equity transfer to other funds	
Repairs and restorations	(1,295)
Net advances to other funds	
(Increase) decrease in fiscal agent funds	
Proceeds from notes and loans receivable	
Payment of notes receivable	

Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>\$ (17,745)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest income	\$ 1,413
Purchases of investments	
Proceeds from the sale and maturity of investments	6,000
New loans made	
Loan payments received	
(Increase) decrease in accrued interest	
Capital expenditures on properties	
Proceeds from the sale of properties	
Other	

Net Cash Provided by (Used for) Investing Activities	<u>\$ 7,413</u>
Net Increase (Decrease) in Cash and Cash Equivalents	\$ (12,427)
Cash and Cash Equivalents at January 1	<u>32,512</u>
Cash and Cash Equivalents at December 31	<u>\$ 20,085</u>
Cash and Cash Equivalents at December 31 Consist of:	
Unrestricted cash	\$ 20,085
Restricted cash	

	<u>\$ 20,085</u>

Non-cash Activities:

Enterprise Funds:

The Port of Milwaukee disposed of fixed assets with a net value of \$29 during the year.
 During the year, water mains and related property, installed by others were deeded to the Water Works in the amount of \$1,716.

Internal Service Fund:

The Central Services Fund was closed at year end, all assets and liabilities were transferred to the General Fund.

Component Units:

Pabst Theater recorded equipment purchases of \$90 paid directly by the City of Milwaukee.
 The Neighborhood Improvement Development Corporation received contributed capital in the form of Community Development Block Grant Loans in the amount of \$268.

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

Internal Service	Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity	
			1999	1998 (Restated)
\$ (44)	\$ (44)	\$	\$ (44)	\$ (40)
(97)	(155)		(155)	(187)
	203		203	(1,765)
(8)	(8)		(8)	
	(1,295)		(1,295)	(2,055)
	-		-	1,146
	-	4,540	4,540	4,221
	-		-	(4,158)
	-		-	1,311
<u>\$ (169)</u>	<u>\$ (17,914)</u>	<u>\$ (1,560)</u>	<u>\$ (19,474)</u>	<u>\$ (33,889)</u>
\$	\$ 1,413	\$ 5,573	\$ 6,986	\$ 6,865
	-	(15,348)	(15,348)	(20,977)
	6,000	12,947	18,947	43,998
	-	(7,463)	(7,463)	(6,905)
	-	12,687	12,687	5,990
	-	(122)	(122)	37
	-	(1,363)	(1,363)	(1,636)
	-	991	991	1,680
	-	382	382	11
<u>\$ -</u>	<u>\$ 7,413</u>	<u>\$ 8,284</u>	<u>\$ 15,697</u>	<u>\$ 29,063</u>
\$ (853)	\$ (13,280)	\$ 5,711	\$ (7,569)	\$ (6,224)
<u>853</u>	<u>33,365</u>	<u>37,863</u>	<u>71,228</u>	<u>77,452</u>
<u>\$ -</u>	<u>\$ 20,085</u>	<u>\$ 43,574</u>	<u>\$ 63,659</u>	<u>\$ 71,228</u>
\$	\$ 20,085	\$ 42,452	\$ 62,537	\$ 69,574
		1,122	1,122	1,654
<u>\$ -</u>	<u>\$ 20,085</u>	<u>\$ 43,574</u>	<u>\$ 63,659</u>	<u>\$ 71,228</u>