
Appendix

Sapporo's Public Finances

Trends in Ordinary Account (1)

Revenue and Expenditure

(¥ in thousands)

FY	Revenue (A)	Expenditure (B)	Balance (A) - (B) = (C)	Carry forwards (D)	Real Balance (C) - (D)	Revenue- Expenditure per year (E)	Reserves (F)	Advanced Redemption (G)	Reversal of Reserves (H)	Real Balance per year (E) + (F) + (G) - (H)
FY2000	826,891,512	815,311,372	11,580,140	9,872,607	1,707,533	236,121	89,409	0	0	325,530
FY2001	838,069,751	830,657,406	7,412,345	6,342,203	1,070,142	△ 838,191	68,892	1,400,000	0	630,701
FY2002	824,559,394	816,376,505	8,182,889	6,233,956	1,948,933	878,791	1,520	960,000	0	1,840,311
FY2003	826,901,084	819,699,343	7,201,741	4,673,481	2,528,260	579,327	3,343,517	44,202	0	3,967,046
FY2004	819,967,920	816,046,897	3,921,023	3,215,934	705,089	△ 1,823,171	451	0	2,000,000	△ 3,822,720
FY2005	806,611,148	802,834,574	3,776,574	2,525,540	1,251,034	677,474	189	0	0	677,663
FY2006	777,746,531	773,343,073	4,403,458	1,836,191	2,567,267	1,316,233	103	0	0	1,316,336
FY2007	770,954,966	768,436,581	2,518,385	1,167,440	1,350,945	△ 1,216,322	70,555	1,942	2,400,000	△ 3,543,825
FY2008	773,706,487	771,293,898	2,412,589	1,359,361	1,053,228	△ 297,717	69,018	392,892	2,000,000	△ 1,835,807
FY2009	828,617,450	826,666,999	1,950,451	1,470,445	480,006	△ 573,222	18,498	0	3,000,000	△ 3,554,724

Trends in Ordinary Account (2)

Fiscal Indicators, etc.

(¥ in thousands, %)

Classification	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
Standard Fiscal Demand	372,916,818	366,159,482	349,659,722	332,942,929	332,973,182	334,252,772	339,518,221	334,293,725	332,723,607	324,306,855
Standard Fiscal Revenue	231,846,011	234,059,894	227,494,346	219,240,814	222,834,120	223,836,355	228,499,295	233,929,997	233,352,446	224,986,013
Standard Fiscal Size	447,716,947	441,415,422	422,781,183	402,755,143	404,542,068	403,994,034	408,717,046	404,732,525	404,060,553	391,020,032
Financial Capability Index (3-year avg.)	0.643	0.634	0.637	0.649	0.659	0.666	0.671	0.681	0.692	0.699
Financial Capability Index (Annual)	0.622	0.639	0.651	0.658	0.669	0.670	0.673	0.700	0.702	0.694
Recurring Balance Ratio	83.0 (83.6)	85.0 (87.6)	87.0 (92.7)	92.7 (103.4)	96.7 (105.1)	96.5 (102.5)	94.3 (97.9)	95.3 (99.5)	96.6 (100.7)	97.4 (104.0)
Recurring Ordinary Funding Ratio	99.8	98.9	98.5	99.3	99.4	100.6	101.8	100.5	100.3	100.9
Public Bond Dependence	9.6	10.4	11.6	11.2	8.9	7.7	5.6	6.0	6.4	6.5
General Funding as a % of Total Revenue	60.5	60.0	59.9	62.2	62.5	62.3	63.5	62.2	61.9	58.1
Self-funding as a % of Total Revenue	51.0	51.5	51.6	51.7	52.9	53.8	54.9	56.9	56.3	53.1
City Tax as a % of Total Revenue	32.6	32.1	32.5	31.3	31.5	32.4	34.2	36.6	36.5	33.2
Local Allocation Tax as a % of Total Revenue	17.5	16.1	15.1	14.0	13.7	14.0	14.5	13.2	13.0	12.3
Mandatory Expenses as a % of Total Expenditures	40.2	40.5	41.9	45.8	46.8	47.6	48.4	49.6	50.3	48.0
Consumption Expenses as a % of Total Expenditures	50.1	50.2	50.8	52.6	54.2	55.2	56.8	58.4	58.4	60.5
Investment Expenses as a % of Total Expenditures	21.4	20.8	19.4	14.7	13.0	11.3	9.1	8.9	9.3	8.8
Current Funds Outstanding (*excl. Land Development Fund)	64,288,883	61,960,378	61,074,053	57,345,387	53,180,460	51,971,984	51,296,975	47,745,396	45,136,474	43,472,292
Land Development Funds Outstanding	68,839,369	69,213,859	69,841,427	70,237,035	70,956,735	71,122,591	71,466,489	71,748,156	69,440,562	66,504,044
Municipal Bonds Outstanding	1,005,500,870	1,036,961,817	1,072,304,123	1,079,715,297	1,064,956,786	1,042,754,206	1,008,701,503	975,853,947	943,003,263	915,999,138
Revenue from Profit-earning Operation (Lottery revenue: excl. investment profit)	5,647,967	6,706,794	6,604,178	6,446,824	6,261,064	6,412,110	6,632,270	6,454,292	6,489,272	6,079,679
Liabilities Borne (Expenditures expected in the next year or later)	13,207,273	24,691,670	17,205,363	36,002,092	36,362,727	86,566,299	94,081,283	73,713,347	58,491,832	86,858,108
Laspeyres Index	103.6	103.8	103.5	102.8	100.6	99.7	98.6	99.5	100.1	101.0
Real Deficit Ratio							-	-	-	
Consolidated Real Deficit Ratio							-	-	-	
Real Debt Payment Ratio							10.7 (14.0)	10.8	10.8	11.3
Future Burden Ratio							156.0	156.9	147.2	137.1

* Figures in parentheses under Recurring Balance Ratio represent recurring funding revenue excluding bonds to supplement a tax cut and extraordinary financial measure bonds.

* Real Deficit Ratio, Consolidated Real Deficit Ratio, Real Debt Payment Ratio (upper line), and Future Burden Ratio for 2006 are trial calculation figures. The calculation method for the Real Debt Payment Ratio has changed due to the enactment of the Finance Health Law, which allows for the inclusion of city planning tax. The lower line shows pre-enactment figures.

* “-” under Real Deficit Ratio and Consolidated Real Deficit Ratio imply that no real deficit or consolidated real deficit exists.

* Standard Fiscal Size does not include extraordinary financial measure bonds.

Designated Cities: Financial Structure Comparison

Chart (1) (FY 2009 Settlement of Ordinary Accounts)

(¥ in thousands, except per citizen data)

	Sapporo	Sendai	Saitama	Chiba	Yokohama	Kawasaki	Niigata	Shizuoka	Hamamatsu	Nagoya	Kyoto	Osaka	Sakai	Kobe	Okayama	Hiroshima	Kitakyushu	Fukuoka	Average	
Overview																				
Population (3/31/2010 register)	1,891,494	1,010,256	1,209,234	932,421	3,620,562	1,371,918	803,421	717,578	792,446	2,178,266	1,384,896	2,534,176	837,680	1,511,351	699,160	1,155,077	979,233	1,396,789	1,390,331	
Households (3/31/2010 register)	956,041	457,331	523,156	416,834	1,582,149	656,110	309,656	282,148	305,509	1,013,688	676,917	1,310,178	345,057	679,005	293,649	523,872	456,311	699,440	638,170	
Total Workers (10/1/2005 consensus)	813,313	454,185	559,129	416,032	1,687,055	647,466	394,160	367,132	417,393	1,067,085	688,268	1,137,145	355,825	648,313	551,377	551,377	427,816	628,936	656,223	
Financial Capability Index (3-year avg.)	% ⑩ 0.699	⑨ 0.861	③ 1.035	④ 1.019	⑤ 1.011	① 1.101	⑩ 0.705	⑦ 0.924	⑧ 0.914	② 1.064	⑭ 0.762	⑥ 0.959	⑪ 0.822	⑮ 0.735	⑬ 0.774	⑫ 0.81	⑯ 0.705	⑨ 0.847	0.875	
Recurring Balance Ratio	% ⑪ 97.4	⑩ 97.4	③ 89.9	⑩ 108.4	⑦ 95.8	⑧ 96.4	② 89.5	⑤ 90.9	① 89.2	⑬ 98.1	⑭ 98.9	⑰ 100.2	⑨ 96.8	⑪ 97.9	④ 90.5	① 97.9	⑮ 99.8	⑥ 94	96.1	
Excluding Tax Bonds to Supplement a Tax Cut and Extraordinary Financial Bonds	% ⑪ 104	⑬ 105.4	④ 96.6	⑰ 108.4	⑧ 102.6	⑨ 102.8	① 93.4	⑤ 97.3	② 93.8	⑬ 106.1	⑪ 104.5	⑱ 109.7	⑦ 102	⑩ 103.7	③ 94.7	⑭ 106.3	⑯ 107.1	⑥ 100.6	102.2	
Public Bond Ratio	% ⑧ 17.4	⑮ 21.6	① 10.1	⑱ 23.3	⑤ 15.4	⑪ 18.8	③ 13.9	⑨ 17.7	④ 14.7	⑥ 16.2	⑦ 16.6	⑭ 20.8	② 12.1	⑬ 20.2	⑫ 19.4	⑩ 17.9	⑮ 21.5	⑰ 23.1	17.8	
Bond Issuance Restriction Ratio (3-year avg.)	% ⑥ 12.8	⑭ 16.4	① 9.6	⑱ 18.7	⑦ 13.5	⑮ 16.7	② 10.1	⑪ 14.4	⑤ 12.1	⑩ 14.1	④ 11.6	⑫ 15.3	② 10.1	⑮ 17	⑬ 15.9	⑧ 13.9	⑧ 13.9	⑰ 18.2	14.1	
Public Bond Expense Ratio	% ⑨ 19.7	⑮ 23.1	① 13.7	⑰ 24.4	④ 17.5	⑩ 21.1	③ 16.5	⑧ 19.3	⑤ 17.8	⑥ 19.1	⑥ 19.1	⑬ 22.1	② 13.9	⑱ 25.2	⑩ 21.1	⑰ 21.3	⑭ 23	⑮ 24.2	20.1	
Real Balance of Payments	¥000s 480,006	786,994	3,486,614	709,232	3,831,102	1,290,236	1,797,714	3,406,353	5,993,418	2,538,789	▲ 1,056,502	389,392	713,799	67,224	4,278,473	2,236,345	1,814,163	4,778,198	2,085,642	
Real Annual Balance of Payments	¥000s ▲ 3,554,724	▲ 2,726,994	▲ 1,631,681	1,225,132	▲ 2,536,990	221,792	434,843	▲ 1,244,402	▲ 1,322,757	54,430,767	882,988	▲ 58,361	1,039,251	▲ 45,327	▲ 1,246,036	▲ 979,616	▲ 5,591,791	▲ 3,326,872	1,887,179	
Real Deficit Ratio	% —	—	2.3	—	—	▲ 0.41	▲ 0.96	—	—	—	0.3	—	—	—	—	—	—	—	—	
Consolidated Real Deficit Ratio	% —	—	10.1	0.44	—	▲ 8.83	▲ 8.35	—	—	—	5.47	—	—	—	—	—	—	—	—	
Real Debt Payment Ratio (3-year average)	% ⑥ 11.3	⑨ 12.7	② 7.2	⑱ 21.1	⑰ 19.1	⑫ 13.4	⑤ 11.1	⑦ 11.9	⑧ 12.5	⑨ 12.7	⑨ 12.7	⑨ 10.4	① 6.3	⑬ 13.9	⑮ 17	⑭ 15.8	③ 9.9	⑮ 16.8	13.1	
Future Burden Ratio	% ⑦ 137.1	⑨ 171.1	① 55.7	⑱ 306.4	⑮ 255.2	⑧ 137.4	⑤ 130.9	④ 123.3	③ 86.2	⑰ 218.6	⑮ 247.7	⑮ 238.7	② 77.8	⑪ 175.6	⑥ 131.6	⑰ 260.8	⑩ 173.5	⑬ 237.7	175.9	
Reserve Outstanding	¥000s 43,472,292	87,765,082	35,201,993	9,437,410	28,777,001	37,967,045	31,124,720	28,175,194	24,209,401	27,186,788	37,958,957	113,769,249	34,906,837	56,549,279	15,675,743	14,453,443	41,568,106	32,896,792	38,949,741	
Per Citizen	¥ 22,983	86,874	29,111	10,121	7,948	27,674	38,740	39,264	30,550	12,481	27,409	44,894	41,671	37,416	22,421	12,513	42,450	23,552	31,004	
Municipal Bonds Outstanding	¥000s 915,999,138	708,431,609	384,436,548	740,085,458	2,228,141,219	839,538,303	387,825,104	376,745,680	281,803,534	1,724,141,327	1,148,820,670	2,797,041,163	289,191,370	1,190,001,937	285,359,224	901,732,357	848,755,926	1,286,864,512	963,050,838	
Per Citizen	¥ 484,273	701,240	317,917	793,725	615,413	611,945	482,717	525,024	355,612	791,520	829,536	1,103,728	345,229	787,376	408,146	780,669	866,756	921,302	651,229	
General Administrative Employees per 100,000 People (as of 4/1/2009)	① 370	④ 409.9	⑤ 410.8	⑧ 435.5	② 375.4	⑮ 546.2	⑫ 488.8	⑨ 438.8	⑦ 416.8	⑭ 537.8	⑰ 547.6	⑱ 669.7	⑥ 416.7	⑮ 541	⑩ 461.6	⑪ 476.6	⑬ 501.7	③ 392.5	468.7	
Total Staff per 100,000 people	⑤ 759.9	⑪ 935	③ 744.8	⑦ 772.2	④ 751.3	⑬ 995.6	⑫ 942.6	⑨ 890.4	② 733.6	⑰ 1,197.5	⑮ 1,097.8	⑱ 1,538.1	⑥ 765.1	⑮ 1,063.2	⑧ 840	⑭ 1,008.2	⑩ 893.3	① 691.1	923.3	
Laspeyres Index (as of 4/1/2009)	⑬ 101	⑦ 102.4	⑪ 101.4	④ 103	① 104.6	③ 103.2	⑰ 98.2	④ 103	⑮ 98.4	② 103.9	⑰ 101.4	⑮ 98.4	⑱ 98	⑱ 100.8	⑨ 101.7	⑨ 101.7	⑥ 102.9	⑧ 102.3	101.5	

*Items included in FY2009 ordinary account: general (excluding geriatric medical aid expense and electrical enterprise), land readjustment accounts (excluding Higashi readjustment portion), single parent family welfare loans account, fund accounts (excluding National Health Insurance payment provident fund and nursing-care benefits expense provident fund).

*Figures in O rank indicators and ratios from the most desirable to the least desirable. Laspeyres Index ranked from high to low.

*Average for the effective real debt payment ratio and the future burden ratio in designated cities are weighted averages.

Designated Cities: Financial Structure Comparison Chart (2) (FY 2009 Settlement of Ordinary Accounts)

(¥ in thousands except per citizen data)

Classification		Sapporo	Sendai	Saitama	Chiba	Yokohama	Kawasaki	Niigata	Shizuoka	Hamamatsu	Nagoya	Kyoto	Osaka	Sakai	Kobe	Okayama	Hiroshima	Kitakyushu	Fukuoka	Average	
Revenue	Total Revenue	828,617,450	434,834,800	431,781,088	358,020,794	1,535,563,717	587,765,142	360,938,589	302,256,714	346,096,754	1,035,217,380	762,246,974	1,671,647,481	338,939,653	810,594,865	250,411,044	561,701,411	538,038,479	757,224,749	661,772,060	
	General Sources of Funds, etc.	481,082,603	261,942,197	282,247,628	230,023,302	958,927,675	364,834,258	215,168,832	191,391,364	199,656,432	606,885,702	408,609,045	880,064,996	203,163,138	467,689,516	177,558,475	314,223,676	301,879,555	402,310,252	385,981,036	
	% of Revenue (General Sources Ratio)	⑪ 58.1	⑦ 60.2	② 65.4	③ 64.2	⑤ 62.4	⑥ 62.1	⑨ 59.6	④ 63.3	⑪ 57.7	⑩ 58.6	⑬ 53.6	⑱ 52.6	⑧ 59.9	⑫ 57.7	① 70.9	⑮ 55.9	⑭ 56.1	⑯ 53.1	⑰ 53.1	59.5
	City Tax Revenue	274,794,187	175,213,353	216,469,743	172,371,636	713,954,365	285,247,073	118,261,728	124,897,427	128,156,742	493,790,488	252,455,457	623,613,152	127,339,103	273,085,607	108,573,090	202,283,506	160,893,827	264,210,966	261,978,414	
	Per Citizen	145,279	173,435	179,014	184,865	197,194	207,918	147,198	174,054	161,723	226,690	182,292	246,081	152,014	180,690	155,291	175,126	164,306	189,156	180,129	
	% of Revenue	⑮ 33.2	⑧ 40.3	① 50.1	③ 48.1	⑤ 46.5	② 48.5	⑰ 32.8	⑦ 41.3	⑪ 37	④ 47.7	⑬ 33.1	⑩ 37.3	⑨ 37.6	⑭ 33.7	⑥ 43.4	⑫ 36	⑱ 29.9	⑲ 34.9	⑳ 39.5	
	City Tax Collection Rate	⑪ 94.3	⑬ 93.9	⑬ 93.9	⑱ 92.3	② 97.1	④ 96.1	⑫ 94	⑰ 93.1	⑱ 93.3	① 97.2	③ 97	⑩ 95	⑧ 95.2	⑨ 95.1	⑮ 93.5	⑦ 95.4	④ 96.1	⑥ 95.6	⑳ 94.9	
	Local Allocation Tax	101,734,268	23,007,029	3,175,116	626,783	1,210,340	469,642	48,882,537	12,956,941	19,265,532	638,048	66,362,640	38,031,833	24,362,566	80,925,284	33,324,210	39,073,308	59,959,740	41,362,986	33,076,045	
	% of Revenue	⑮ 12.3	⑧ 5.3	⑤ 0.7	④ 0.2	② 0.1	③ 0.1	⑱ 13.5	⑦ 4.3	⑩ 5.6	① 0.1	⑬ 8.7	⑥ 2.3	⑫ 7.2	⑭ 10	⑰ 13.3	⑪ 7	⑮ 11.1	⑨ 5.5	⑳ 6	
	Provisional Financial Measure Bonds	26,336,000	15,179,300	17,151,723	13,785,000	50,000,000	19,303,000	7,884,700	10,394,900	8,452,000	31,960,000	21,488,000	39,765,000	8,840,800	21,991,000	6,905,200	16,806,000	14,487,000	20,234,900	19,498,029	
General Recurring Sources of Funds	394,539,088	207,916,396	220,355,317	182,687,455	736,603,239	291,696,447	178,284,979	156,962,084	161,742,513	521,511,671	325,429,051	687,321,630	162,350,105	369,001,998	151,354,266	273,309,824	229,487,122	316,374,970	309,273,786		
Per Citizen	208,586	205,806	182,227	195,928	203,450	212,619	221,907	218,739	204,105	239,416	234,984	271,221	193,809	244,154	216,480	236,616	234,354	226,502	219,495		
Expenditure	Total Expenditure	826,666,999	432,281,213	422,223,018	356,758,559	1,516,774,984	574,038,145	357,787,103	295,844,595	275,688,865	1,030,510,544	758,428,723	1,669,763,066	336,166,504	803,217,769	244,334,170	559,167,578	533,022,096	749,012,269	652,315,900	
	Per Citizen	437,044	427,893	349,166	382,615	418,934	418,420	445,330	412,282	347,896	473,088	547,643	658,898	401,307	531,457	349,468	484,096	544,326	536,239	453,672	
	Mandatory Expense Ratio	⑩ 48	⑥ 44.4	⑤ 43.1	⑬ 49.9	③ 42.6	⑬ 49.9	① 39.3	② 41.7	⑦ 44.7	⑪ 49.3	⑨ 47.1	⑰ 53.4	⑮ 51.2	⑮ 50.2	⑱ 54.7	⑫ 49.6	⑧ 45	④ 42.8	⑳ 47.1	
	Investment Expense Ratio	⑰ 8.8	⑧ 12.8	④ 16.8	⑬ 12	⑦ 13.2	⑧ 12.8	③ 18.2	① 26.1	② 19.5	⑱ 9.4	⑭ 9.9	⑱ 7.5	⑥ 13.4	⑰ 12.2	⑫ 12.1	⑮ 9.6	⑤ 14.2	⑩ 12.5	⑳ 13.4	
	Other Expense Ratio	43.2	42.8	40.1	38.1	44.2	37.3	42.5	32.2	35.8	41.3	43	39.1	35.4	37.6	33.2	40.8	40.8	44.7	39.6	
	Sewer System	22,158,597	9,711,049	13,834,438	9,056,531	62,129,315	17,520,707	15,333,988	9,338,060	6,924,730	40,014,168	23,940,821	32,823,160	10,200,560	8,161,625	11,593,469	20,102,414	7,591,380	23,631,606	19,114,812	
	Per Citizen	11,715	9,612	11,441	9,713	17,160	12,771	19,086	13,013	8,738	18,370	17,287	12,952	12,177	5,400	16,582	17,404	7,752	16,919	13,227	
	Transportation Operation	15,870,417	20,236,278	0	0	21,563,633	1,565,539	0	0	0	37,661,431	14,744,718	27,840,893	0	10,661,352	0	0	157,868	16,385,821	9,260,442	
	Per Citizen	8,390	20,031	0	0	5,956	1,141	0	0	0	17,290	10,647	10,986	0	7,054	0	0	161	11,731	5,188	
	Hospital Operation	6,574,732	2,534,744	1,701,046	4,671,443	6,668,916	7,422,926	2,260,249	5,709,094	2,427,724	7,276,671	2,416,600	10,580,760	2,286,000	0	1,354,515	6,372,010	5,479,653	2,241,237	4,332,129	
Per Citizen	3,476	2,509	1,407	5,010	1,842	5,411	2,813	7,956	3,064	3,341	1,745	4,175	2,729	0	1,937	5,517	5,596	1,605	3,341		
National Health Insurance	16,360,665	7,666,451	8,986,727	3,610,259	29,188,917	13,000,000	4,346,203	4,752,270	4,537,218	22,342,559	13,679,778	43,333,862	6,790,979	13,427,528	4,329,236	11,598,948	11,106,941	16,758,454	13,100,944		
Per Citizen	8,650	7,589	7,432	3,872	8,062	9,476	5,410	6,623	5,726	10,257	9,878	17,100	8,107	8,884	6,192	10,042	11,342	11,998	8,702		

* Figures in O rank indicators and ratios from the most desirable to the least desirable.

* Breakdown of expenses included in each expense type is as follows.

*Mandatory expense: personnel, social assistance, public bond expenses investments and contributions, loans, appropriations. *Investment expenses: general construction operations expenses, disaster recovery operations expenses, unemployment countermeasure operations expenses. *Other expenses: property expenses, repairs and maintenance expenses, subsidy, reserves.

Special Accounts Results

(¥ in thousands)

FY2008

Classification	Revenue	Expenditure	Balance	Funds to Be Reserved for the following Fiscal Year	Net Balance of Settled Accounts	Breakdown of the Net Balance	
	(A)	(B)	(A) - (B) = (C)	(D)	(C) - (D)	Reserve in Adjustment Fund	Amount to Be Reserved for the Following Year
Land Readjustment Project Ac.	5,361,321	5,361,321	0	0	0	0	0
National Health Insurance Ac.	183,129,247	184,759,431	△ 1,630,184	0	△ 1,630,184	0	△ 1,630,184
Health and Medical Care for the Elderly Ac.	18,121,654	17,987,055	134,599	0	134,599	0	134,599
Health and Medical Care for the Latter-stage Elderly Ac.	16,706,449	16,329,759	376,690	0	376,690	0	376,690
Elderly Care Insurance Ac.	89,182,812	87,704,873	1,477,938	0	1,477,938	1,477,938	0

FY2009

(¥ in thousands)

Classification	Revenue	Expenditure	Balance	Fund to Be Reserved for the Following Fiscal Year	Net Balance of Settled Accounts	Breakdown of the Net Balance	
	(A)	(B)	(A) - (B) = (C)	(D)	(C) - (D)	Reserve in Adjustment Fund	Amount to Be Reserved for the Following Year
Land Readjustment Project Ac.	3,873,842	3,873,842	0	0	0	0	0
National Health Insurance Ac.	181,155,646	181,155,646	0	0	0	0	0
Health and Medical Care for the Elderly Ac.	460,895	167,072	293,824	0	293,824	0	293,824
Health and Medical Care for the Latter-stage Elderly Ac.	17,756,699	17,291,957	464,743	0	464,743	0	464,743
Elderly Care Insurance Ac.	94,136,688	93,897,308	239,380	0	239,380	239,380	0

Public Enterprise Accounts Results

FY2008

(¥ in thousands)

Classification	Profit/Loss			Capital			Unappropriated earned surplus/loss	Accumulated Capital Balance
	Revenue	Expenditure	Balance	Revenue	Expenditure	Balance		
Hospitals	20,236,740	21,088,394	△ 851,654	1,971,304	2,784,950	△ 813,646	△ 17,801,262	3,051,080
Central Wholesale Market	1,905,781	2,777,400	△ 871,619	0	754,186	△ 754,186	△ 3,904,207	2,116,234
Light Rail System	1,273,800	1,306,130	△ 32,330	279,000	374,388	△ 95,388	107,789	495,576
Rapid Transit System	48,768,367	46,041,312	2,727,055	42,699,277	59,920,073	△ 17,220,796	△ 337,616,378	△ 1,468,000
Waterworks	42,962,765	39,553,328	3,409,437	5,039,760	20,752,886	△ 15,713,126	3,020,468	5,319,635
Sewerage	43,978,573	43,683,601	294,972	18,129,978	36,607,611	△ 18,477,633	△ 26,784,886	8,791,563

FY2009

(¥ in thousands)

Classification	Profit/Loss			Capital			Unappropriated earned surplus/loss	Accumulated Capital Balance
	Revenue	Expenditure	Balance	Revenue	Expenditure	Balance		
Hospitals	21,508,799	21,662,052	△ 153,253	1,950,522	2,940,389	△ 989,867	△ 17,953,080	3,660,776
Central Wholesale Market	1,763,646	2,528,629	△ 764,983	0	1,194,215	△ 1,194,215	△ 4,673,666	1,170,809
Light Rail System	1,226,952	1,296,800	△ 69,848	265,649	347,040	△ 81,391	27,552	528,395
Rapid Transit System	46,646,311	43,476,696	3,169,615	23,681,843	40,952,728	△ 17,270,884	△ 334,804,438	△ 1,084,283
Waterworks	42,423,197	38,104,050	4,319,147	4,858,567	20,749,172	△ 15,890,605	3,970,669	5,804,560
Sewerage	41,417,411	41,737,594	△ 320,183	19,797,796	39,189,249	△ 19,391,453	△ 27,434,857	6,303,667

Financials at Major Third Sector Entities, etc. (FY2009 Settlement of Accounts)

Entity		Net Income (Loss)	Net Wealth/ Assets	Basic Wealth/ Capital	Stake Ownership (%)	(¥ in thousands)							
> 50% Ownership Foundations	Local Public Corporations	Sapporo Land Development Public Corporation	28,409	3,415,384	20,000	100.0%	> 50% Ownership Foundations	Sapporo Disaster Prevention Association	9,255	11,983	30,000	100.0%	
	Sapporo International Communication Plaza Foundation	▲ 3,289	1,829,004	519,000	77.1%	Sapporo Lifetime Learning Cultivation Foundation			20,992	276,408	50,000	100.0%	
	Sapporo Home Welfare Service Association	85,414	576,793	30,000	56.7%	Corporations		Sapporo Flower Wholesale Market CO., LTD.	6,279	543,887	470,000	50.2%	
	Sapporo Youth & Women's Activity Association	70,033	498,401	10,000	50.0%			Sapporo Development Corporation Inc.	21,459	3,544,352	476,752	82.2%	
	Sapporo Environment Project Corporation	113,788	1,364,194	40,000	75.0%			SAPPORO DOME Co., Ltd.	166,420	2,479,890	1,000,000	55.0%	
	Sapporo Park Greenery Association	5,754	622,825	40,000	100.0%	Social Welfare Corporations		Sapporoshi Fukushi Jigyodan	73,451	189,816	10,000	100.0%	
	Sapporo SME Mutual Aid Center	43,495	778,905	50,000	60.0%	24 ~ 49% Ownership Foundations		Unions	Sapporo Forestry Union	254	31,727	8,628	35.1%
	Sapporo Electronics and Industries Cultivation Foundation	13,108	197,817	30,000	53.3%			Foundations	Hokkaido Juvenile Welfare Association	▲ 1,832	17,975	3,000	33.3%
	Sapporo Industries and Retail Cultivation Association	▲ 15,391	2,296,551	1,619,698	99.9%				Corporations	Sapporo Okadama Airport BLD Co., Ltd.	16,542	708,893	498,000
	Sapporo Workers' Occupational Welfare Center	24,807	▲ 209,455	20,000	75.0%			Sapporo Energy Supply Co., Ltd.		142,008	497,340	1,500,000	36.0%
	Pacific Music Festival Organizing Committee	48,687	361,293	136,760	73.1%		Sapporo Sub-center Development Public Corporation	145,192		10,525,990	870,000	34.5%	
	Sapporo Cultural Arts Foundation	55,148	1,373,175	81,212	55.4%		< 25% Ownership Corporations	Foundations	Sapporo Employee Welfare Association	▲ 21,209	439,583	191,840	7.8%
	Sapporo Sports Association	▲ 79	108,382	101,706	59.0%				Sapporo School Lunch Association	▲ 2,063	282,724	125,000	8.0%
	Sapporo Health Sports Foundation	▲ 17,479	1,141,730	20,000	100.0%			Corporations	Sapporo Information Network Co., Ltd.	16,493	1,336,403	1,070,500	23.7%
	Sapporo Sewerage Resource Corporation	58,839	242,063	20,000	50.0%				Hoku Netsu Corporation	29,434	5,543,215	3,025,250	19.8%
	Sapporo Housing Management Corporation	58,163	768,212	10,000	100.0%				Sapporo Toshikaihatsu Kousha	39,186	3,270,729	520,000	23.7%
	Sapporo Transportation Service Promotion Corporation	21,900	129,715	30,000	100.0%	Sapporo Resort Development Co., Ltd.			8,968	1,464,804	1,020,000	19.6%	
	Sapporo Waterworks Service Association	59,397	554,265	10,000	50.0%								

FY 2008 Balance Sheet for Ordinary Accounts

(¥ in thousands)

Debit		Credit	
Asset		Debt	
1. Public Asset		1. Fixed Liabilities	
(1) Tangible Fixed Assets		(1) Municipal Bonds	940,372,677
① Civill Engineering	2,037,936,533	(2) Long Term Accounts Payable	
② Education	665,391,025	① Purchase of Supplies and Services	7,681,989
③ Social Welfare	34,507,061	② Debt Guarantee or Indemnity	0
④ Sanitaton	169,133,523	③ Others	12,988,733
⑤ Commerce	41,074,700	Long Term Accounts Payable Total	20,670,722
⑥ Fire Prevention	27,361,970	(3) Retirement Allowance	93,922,230
⑦ General Affairs	112,702,848	(4) Reserve in Compensation for the Loss	1,740,268
Tangible Fixed Assets Total	3,088,107,660	Total Fixed Liabilities	1,056,705,897
(2) Salable Assets	14,943,583		
Total Public Asset	3,103,051,243	2. Current Liabilities	
		(1) Municipal Bonds Due Next Year	115,459,510
2. Investments, etc.		(2) Short Term Debt (Advanced Appropriation for Next Year's Expenditure)	0
(1) Investments and Contributions		(3) Accounts Payable	17,458,365
① Investment and Contributions	195,649,398	(4) Retirement Payment Due Next Year	17,387,000
② Allowance for Investment Loss	△ 427,080	(5) Allowance for Bonus	6,077,201
Investment and Contributions Total	195,222,317	2. Current Liabilities	156,382,076
(2) Loans	9,778,593		
(3) Funds		Total Current Liabilities	1,213,087,973
① Union reserves: Retirement Benefit	0		
② Other Special Funds	29,799,571	Net Assets	
③ Land Development Fund	69,440,562	1 National or Prefetural Treasury Disbursement for Public Asset Development	664,742,898
④ Reserve Funds of a Fixed Amount	0	2 General Revenue Sources for Public Asset Development	1,941,520,259
⑤ Fund for Retirement Allowance Associations	0	3 General Funding	△ 312,493,112
Fund Total	99,240,133	4 Asset Evaluation Balance	△ 2,038,001
(4) Delinquent Receivables	10,759,798	Total Net Assets	2,291,732,044
(5) Uncollectible Amount	△ 3,395,268		
Total Investments	311,605,573		
3. Current Assets			
(1) Cash Deposits			
① Financial Adjustment Fund	12,410,488		
② Debt Service Fund	63,597,315		
③ Annual Cash	2,412,589		
Cash Total	80,420,392		
(2) Accounts Receivable			
① Local Taxes	6,534,837		
② Others	5,601,630		
③ Uncollectible Amount	2,393,658		
Accounts Receivable Total	9,742,809		
Total Current Assets	90,163,201		
Total Assets	3,504,820,017	Fixed Liabilities & Net Assets Total	3,504,820,017

FY 2008 Cash Flow Statement for Ordinary Accounts

(¥ in thousands)

1. Ordinary Balance	
Personnel Expenses	114,390,717
Supplies and Service Expenses	65,661,145
Social Security Benefit Payments	174,142,822
Subsidies	35,554,979
Interest Cost	18,988,464
Accounting to Transfer Unfinished Projects to the Accounting of Other Activities	72,200,678
Other Expenses	21,922,952
Expense Total	502,861,757
Local Taxes	282,150,265
Local Allocation Tax	100,904,741
National and Prefectural Subsidies	129,570,882
Rents/fees	15,079,083
Charges/allotments/donations	3,720,590
Miscellaneous Revenues	17,589,113
Municipal Bonds Issue Amount	14,461,000
Reversal of Funds	17,204,980
Other Revenues	34,059,407
Revenue Total	614,740,061
Ordinary Balance Total	111,878,304

2. Public Property Maintenance Balance	
Public Property Maintenance Expenses	64,969,866
Public Property Maintenance Subsidies	4,743,988
Accounting to Transfer Accounts Brought Forward to be Appropriated for Construction to the Accounting of Other Activities	5,832,728
Expense Total	75,546,582
National and Prefectural Subsidies	16,151,623
Municipal Bonds Issue Amount	32,607,000
Reversal of Reserve for Funds	2,006,949
Other Revenue	4,117,965
Revenue Total	54,883,537
Public Property Maintenance Expenses Revenue Total	-20,663,045

3. Investment and Financial Balance	
Investment and Capital	107,000
Loans	80,126,824
Fund Requirements	4,036,663
Transfer to Other Account the Fixed Amount for Funds Management	378,298
Accounting to Transfer Debt Service to the Accounting of Other Activities	26,387,852
Redemption of Municipal Bonds	82,743,684
Payment for Long-term Accrued Liability	
Expense Total	193,780,321
National and Prefectural Subsidies	349,970
Collection Loans	87,530,811
Reversal of Reserve for Funds	713,778
Municipal Bonds Issue Amount	2,825,000
Sell-off of Public Property	5,362,950
Other	5,676,757
Revenue Total	102,459,266
Investment and Financial Balance Total	-91,321,055
Increase (Decrease) of Advance Appropriation for Next Year's Expenditure	0
Increase (Decrease) of Cash Amount	-105,796
Beginning of the Year Cash Balance	2,518,385
End of year Cash Balance	2,412,589

*1 Information pertaining to the interest on temporary borrowing

- ① The rise and fall of the interest on temporary borrowing is not included in statement of cash flow
- ② Maximum temporary borrowing limit for FY2008 is 207,106,638,000
- ③ The interest expense includes the JPY151,852,000 of the interest on temporary borrowing

*2 Information pertaining to the primary balance

Total revenue	772,080,546
Municipal bonds issue amount	-49,893,000
Reversal of amounts reserved in financial adjustment funds	-2,811,685
Expenditure total	-771,293,898
Redemption of Municipal Bonds	101,580,296
The amounts reserved in financial adjustment funds	997,176
Fiscal revenue and expenditure	<u>50,659,435</u>