



City & Borough of Juneau, Alaska

Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 1998

COMPREHENSIVE ANNUAL FINANCIAL REPORT

CITY AND BOROUGH OF JUNEAU, ALASKA

FOR THE FISCAL YEAR

July 1, 1997 to June 30, 1998



PREPARED BY

DEPARTMENT OF FINANCE
CONTROLLER'S DIVISION

CRAIG DUNCAN, FINANCE DIRECTOR
MARY NORCROSS, ASSISTANT FINANCE DIRECTOR/CONTROLLER

Ex. 079, p. 2

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenues from specific sources, including grants, service fees, rental charges and sales taxes, which are designated to finance particular functions and activities.

Sales Tax - To account for revenues received from tax on the sale of goods and services. Funds are designated for use in specific areas and/or for specific purposes. The component parts are Areawide-General Purpose, Areawide-Police Station, Areawide-Capital Projects, Areawide CIP/Sales Tax Reserve, and Liquor Sales.

Hotel Tax - To account for revenues from tax on transient room rentals. Proceeds are used to fund operations of the convention center.

Tobacco Tax - To account for revenues received from the State of Alaska under the Cigarette Tax Act. Funds must be used for school facility construction, rehabilitation, repair, or to pay debt service on bonds used to fund such expenditures.

Tobacco Excise Tax - To account for revenues received from excise taxes levied on the imported value of tobacco products. Funds are used specifically for various social service functions.

Capital Transit - To account for revenues and expenditures for the operation of the mass transit bus system.

Community Development Block Grant - To account for revenues and expenditures for the Community Development Block Grants received from the U.S. Federal Government.

Mental Health - To account for revenues and expenditures associated with mental health support and counseling services to children, youth, and adults.

Chemical Dependency Services - To account for revenues and expenditures for operation of the Juneau Recovery Hospital (a facility for the treatment of substance abuse) and related outpatient services.

Centennial Hall Convention Center - To account for revenues and expenditures for the operation of the convention center.

Library Minor Contributions - To account for revenues designated for specific library expenditures.

Pass-through Grants - To account for revenues received from state grants. The funds are passed on to specific agencies to fund operations.

Land - To account for revenues and expenditures relating to land sales, non-enterprise fund leases, gravel sales, and waste management.

Eaglecrest - To account for revenues and expenditures for the operation of a ski area.

Downtown Parking - To account for revenues and expenditures for a parking garage.

Port - To account for revenue obligated for major port improvements.

Low-income Housing - To account for a grant received from the state to stimulate low-income housing in the Juneau area.

Roaded Service Area - To account for revenues and expenditures related to the roaded service area within the City and Borough of Juneau.

Fire Service Area - To account for revenues and expenditures related to the fire service area within the City and Borough of Juneau.

CITY AND BOROUGH OF JUNEAU
Special Revenue Funds
Combining Balance Sheet
June 30, 1998
with comparative total amounts for 1997 and 1996

Assets	Sales Tax	Hotel Tax	Tobacco Tax	Tobacco Excise Tax	Capital Transit
Equity in central treasury	\$ -	-	6,187	17,057	-
Receivables, net of allowance for doubtful accounts:					
Accounts	-	-	-	-	35,084
Taxes	4,069,588	99,999	-	-	-
State of Alaska	-	-	-	-	-
Federal government	-	-	-	-	-
Long-term notes	-	-	-	-	-
Inventories	-	-	-	-	255,538
Equity in joint ventures	-	-	-	-	-
Total assets	\$ 4,069,588	99,999	6,187	17,057	290,622
Liabilities and Fund Balances					
Liabilities:					
Interfund payable to General Fund	\$ 73,801	74,275	-	-	29,972
Accounts payable	192	-	-	-	8,387
Accrued salaries, payroll taxes and withholdings payable	-	-	-	-	48,495
Accrued annual leave and compensation time	-	-	-	-	101,987
Accrued and other liabilities	-	-	-	-	-
Deferred revenues	266,819	-	-	-	-
Total liabilities	340,812	74,275	-	-	188,841
Fund balances :					
Reserved:					
Subsequent year expenditures	-	-	5,700	8,000	-
Encumbrances	-	-	-	-	273
Long-term notes receivable	-	-	-	-	-
Equity in joint ventures	-	-	-	-	-
Unreserved:					
Designated:					
Replacement reserve	-	-	-	-	-
Undesignated	3,728,776	25,724	487	9,057	101,508
Total fund balances (deficits)	3,728,776	25,724	6,187	17,057	101,781
Total liabilities and fund balances	\$ 4,069,588	99,999	6,187	17,057	290,622

Community Development Block Grant	Mental Health	Chemical Dependency Services	Centennial Hall Convention Center	Library Minor Contributions	Pass-through Grants	Land	Eaglecrest
32,969	-	484,250	197,966	60,583	-	4,798,931	-
-	200,661	79,549	31,634	-	-	119,204	242
-	62,414	6,418	-	-	32,476	-	-
-	-	-	-	-	-	-	-
157,298	-	-	-	-	-	1,590,981	-
-	-	6,370	9,993	-	-	-	272,934
-	-	-	-	-	-	699,756	-
<u>190,267</u>	<u>263,075</u>	<u>576,587</u>	<u>239,593</u>	<u>60,583</u>	<u>32,476</u>	<u>7,208,872</u>	<u>273,176</u>
-	154,296	-	-	-	-	-	185,437
-	47,414	23,671	5,882	-	32,476	134,324	2,880
-	26,095	42,751	7,923	-	-	-	3,877
-	80,756	82,350	22,339	-	-	21,680	42,864
-	-	-	-	-	-	-	-
<u>88,983</u>	<u>115,810</u>	<u>48,890</u>	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>1,559,149</u>	<u>-</u>
<u>88,983</u>	<u>424,371</u>	<u>197,662</u>	<u>37,644</u>	<u>-</u>	<u>32,476</u>	<u>1,715,153</u>	<u>235,058</u>
-	168,500	140,900	53,400	-	-	160,900	-
-	3,785	4,470	18,420	-	-	4,015,548	1,029
<u>68,315</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	699,756	-
-	-	-	-	-	-	-	-
<u>32,969</u>	<u>(333,581)</u>	<u>233,555</u>	<u>130,129</u>	<u>60,583</u>	<u>-</u>	<u>617,515</u>	<u>37,089</u>
<u>101,284</u>	<u>(161,296)</u>	<u>378,925</u>	<u>201,949</u>	<u>60,583</u>	<u>-</u>	<u>5,493,719</u>	<u>38,118</u>
<u>190,267</u>	<u>263,075</u>	<u>576,587</u>	<u>239,593</u>	<u>60,583</u>	<u>32,476</u>	<u>7,208,872</u>	<u>273,176</u>

(Continued)

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Combining Balance Sheet, Continued

June 30, 1998
with comparative total amounts for 1997 and 1996

Assets	Down- town Parking	Port	Low- income Housing	Roaded Service Area	Fire Service Area
Equity in central treasury	\$ 241,576	1,006,888	723,527	3,021,417	881,271
Receivables, net of allowance for doubtful accounts:					
Accounts	-	187,218	-	66,777	-
Taxes	-	-	-	151,571	26,588
State of Alaska	-	-	-	-	-
Federal government	-	-	-	69,188	-
Long-term notes	-	-	211,044	-	-
Inventories	-	-	-	425,505	28,683
Equity in joint ventures	-	-	-	-	-
Total assets	\$ 241,576	1,194,106	934,571	3,734,458	936,542
Liabilities and Fund Balances					
Liabilities:					
Interfund payable to General Fund	\$ -	-	-	-	-
Accounts payable	2,955	-	-	244,730	55,311
Accrued salaries, payroll taxes and withholdings payable	-	-	-	221,010	114,963
Accrued annual leave and compensation time	-	-	-	853,432	359,858
Accrued and other liabilities	-	-	-	-	-
Deferred revenues	28,179	-	-	106,697	16,933
Total liabilities	31,134	-	-	1,425,869	547,065
Fund balances:					
Reserved:					
Subsequent year expenditures	-	-	-	407,000	121,400
Encumbrances	-	-	-	85,429	15,049
Long-term notes receivable	-	-	211,044	-	-
Equity in joint venture	-	-	-	-	-
Unreserved:					
Designated:					
Replacement reserve	-	-	-	181,655	-
Undesignated	210,442	1,194,106	723,527	1,634,505	253,028
Total fund balances (deficits)	210,442	1,194,106	934,571	2,308,589	389,477
Total liabilities and fund balances	\$ 241,576	1,194,106	934,571	3,734,458	936,542

Schedule 4, Cont.

Totals		
1998	1997	1996
11,472,622	10,713,560	13,648,132
720,369	711,874	882,355
4,347,746	4,212,201	3,355,772
101,308	294,696	170,479
69,188	80,257	-
1,959,323	2,292,888	815,564
999,023	900,496	899,332
699,756	738,520	559,334
<u>20,369,335</u>	<u>19,944,492</u>	<u>20,330,968</u>
517,781	-	3,235
558,222	338,872	509,298
465,114	700,340	704,280
1,565,266	1,612,450	1,576,014
-	215,948	335,500
2,232,960	2,615,568	1,008,295
<u>5,339,343</u>	<u>5,483,178</u>	<u>4,136,622</u>
1,065,800	1,317,200	1,945,000
4,144,003	626,244	1,421,357
279,359	189,818	360,270
699,756	738,520	559,334
181,655	168,326	252,343
8,659,419	11,421,206	11,656,042
15,029,992	14,461,314	16,194,346
<u>20,369,335</u>	<u>19,944,492</u>	<u>20,330,968</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Combining Statement of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balances (Deficits)

For the fiscal year ended June 30, 1998
with comparative total amounts for 1997 and 1996

	Sales Tax	Hotel Tax	Tobacco Tax	Tobacco Excise Tax	Capital Transit
Revenues:					
Taxes	\$ 26,813,930	885,267	-	-	-
State sources:					
State shared revenue	-	-	127,156	-	-
Grants - other	-	-	-	-	105,631
Forest receipts	-	-	-	-	-
Federal sources	-	-	-	-	-
Local sources	-	-	-	185,454	-
Charges for services	-	-	-	-	498,248
Contracted services	-	-	-	-	-
Licenses, permits and fees	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	-	-	206	-	-
Land sales	-	-	-	-	-
Rentals	-	-	-	-	5,400
Equity in earnings of AJT Mining Properties, Inc. joint ventures	-	-	-	-	-
Other	-	-	-	-	19,927
Total revenues	26,813,930	885,267	127,362	185,454	629,206
Expenditures:					
Current:					
Social services	-	-	-	-	-
Recreation	-	-	-	-	-
Community development and lands management	-	-	-	-	-
Low-income housing	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public transportation	-	-	-	-	2,385,464
Community projects	-	-	-	-	-
Tourism and conventions	-	-	-	-	-
Other	341,154	8,400	-	-	-
Total expenditures	341,154	8,400	-	-	2,385,464
Excess (deficiency) of revenues over expenditures	26,472,776	876,867	127,362	185,454	(1,756,258)
Other financing sources (uses):					
Operating transfers from other funds	461,200	-	-	-	1,728,000
Operating transfers to other funds	(30,063,700)	(976,700)	(124,300)	(200,000)	-
Operating transfers to component unit	-	-	-	-	-
Total other financing sources (uses)	(29,602,500)	(976,700)	(124,300)	(200,000)	1,728,000
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(3,129,724)	(99,833)	3,062	(14,546)	(28,258)
Fund balances, as previously reported	6,901,800	125,557	3,125	31,603	130,039
Cumulative effect of a change in accounting principle	-	-	-	-	-
Fund balances, as restated	6,901,800	125,557	3,125	31,603	130,039
Equity transfers from other funds	398,862	-	-	-	-
Equity transfers to other funds	(442,162)	-	-	-	-
Fund balances (deficits) at end of year	\$ 3,728,776	25,724	6,187	17,057	101,781

Community Development Block Grant	Mental Health	Chemical Dependency Services	Centennial Hall Convention Center	Library Minor Contributions	Pass-through Grants	Land	Eaglecrest
-	-	-	-	-	-	-	-
193,314	847,087	1,141,141	-	-	85,712	-	-
377	603,631	238,840	-	-	32,476	-	-
-	-	-	-	-	-	371,298	661,252
-	-	-	-	-	-	226,593	-
-	-	-	153,272	-	-	527,718	-
-	-	-	-	-	-	166,140	-
-	-	-	-	-	-	7,936	-
193,691	1,450,718	1,386,758	254,430	7,954	118,188	1,300,358	661,252
-	2,023,972	2,316,944	-	-	-	-	-
210,974	-	-	-	-	-	901,176	1,148,537
-	-	-	-	-	-	-	-
-	-	-	-	-	118,188	-	-
-	-	-	1,110,119	-	-	-	-
210,974	2,023,972	2,316,944	1,110,119	-	118,188	901,176	1,148,537
(17,283)	(573,254)	(930,186)	(855,689)	7,954	-	399,182	(487,285)
-	286,200	907,300	920,000	-	-	4,000,000	363,100
-	-	-	-	-	-	(53,600)	-
-	286,200	907,300	920,000	-	-	3,946,400	363,100
(17,283)	(287,054)	(22,886)	64,311	7,954	-	4,345,582	(124,185)
118,567	125,758	401,811	137,638	52,629	-	1,148,137	162,303
118,567	125,758	401,811	137,638	52,629	-	1,148,137	162,303
101,284	(161,296)	378,925	201,949	60,583	-	5,493,719	38,118

(Continued)

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Combining Statement of Revenues, Expenditures, Other
Financing Sources (Uses) and Changes in Fund Balances (Deficits), Continued

For the fiscal year ended June 30, 1998
with comparative total amounts for 1997 and 1996

	Down- town Parking	Port	Low- income Housing	Roaded Service Area	Fire Service Area
Revenues:					
Taxes	\$ -	-	-	11,322,852	1,890,568
State sources:					
State shared revenue	-	-	-	226,379	24,321
Grants - other	-	-	-	22,237	-
Forest receipts	-	-	-	117,661	-
Federal sources	-	-	-	199,812	-
Local sources					
Charges for services	184,340	-	-	-	-
Contracted services	-	-	-	-	498,900
Licenses, permits and fees	-	1,358,051	-	957,197	-
Fines and forfeitures	-	-	-	283,734	-
Interest	-	-	-	-	-
Land sales	-	-	-	-	-
Rental	-	-	-	-	501
Equity in earnings of AJT Mining Properties, Inc. joint ventures	-	-	-	-	-
Other	-	-	5,000	2,392	-
Total revenues	<u>184,340</u>	<u>1,358,051</u>	<u>5,000</u>	<u>13,132,264</u>	<u>2,414,290</u>
Expenditures:					
Current:					
Social services	-	-	-	-	-
Recreation	-	-	-	2,106,952	-
lands management	-	-	-	-	-
Low-income housing	-	-	287	-	-
Public safety	-	-	-	7,413,115	2,392,306
Public works	-	-	-	2,713,657	-
Public transportation	-	-	-	-	-
Community projects	-	-	-	-	-
Tourism and conventions	-	-	-	-	-
Other	128,811	-	-	1,749	-
Total expenditures	<u>128,811</u>	<u>-</u>	<u>287</u>	<u>12,235,473</u>	<u>2,392,306</u>
Excess (deficiency) of revenues over expenditures	<u>55,529</u>	<u>1,358,051</u>	<u>4,713</u>	<u>896,791</u>	<u>21,984</u>
Other financing sources (uses):					
Operating transfers from other funds	-	-	-	479,800	-
Operating transfers to other funds	-	(965,300)	-	(1,758,000)	-
Operating transfers to component unit	-	-	-	(178,100)	-
Total other financing sources (uses)	<u>-</u>	<u>(965,300)</u>	<u>-</u>	<u>(1,456,300)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>55,529</u>	<u>392,751</u>	<u>4,713</u>	<u>(559,509)</u>	<u>21,984</u>
Fund balances, as previously reported	154,913	801,355	929,858	2,868,728	367,493
Cumulative effect of a change in accounting principle	-	-	-	(630)	-
Fund balances, as restated	<u>154,913</u>	<u>801,355</u>	<u>929,858</u>	<u>2,868,098</u>	<u>367,493</u>
Equity transfers from other funds	-	-	-	-	-
Equity transfers to other funds	-	-	-	-	-
Fund balances (deficits) at end of year	<u>\$ 210,442</u>	<u>1,194,106</u>	<u>934,571</u>	<u>2,308,589</u>	<u>389,477</u>

Schedule 5, Cont.

	Total	
1998	1997	1996
40,912,617	37,623,109	34,388,288
377,856	386,404	474,520
2,395,122	2,505,995	2,330,652
117,661	601,953	778,442
232,288	214,284	166,573
185,831	204,433	337,864
2,186,311	2,707,715	3,626,017
498,900	501,800	469,200
2,686,546	2,400,404	2,325,170
283,734	280,817	398,487
226,799	89,275	12,499
527,718	269,177	145,805
325,313	361,464	254,546
7,936	179,186	166,045
143,881	757,715	184,445
<u>51,108,513</u>	<u>49,083,731</u>	<u>46,058,553</u>
4,340,916	4,665,789	5,414,813
3,255,489	3,198,242	2,743,320
1,112,150	1,764,540	399,555
287	368,000	-
9,805,421	9,442,979	9,132,977
2,713,657	2,929,178	3,008,131
2,385,464	2,512,042	2,164,174
118,188	94,175	103,795
1,110,119	1,140,988	996,875
480,114	523,330	464,905
<u>25,321,805</u>	<u>26,639,263</u>	<u>24,628,545</u>
25,786,708	22,444,468	21,430,008
9,145,600	4,130,400	3,521,300
(34,141,600)	(28,147,900)	(23,936,750)
(178,100)	-	-
<u>(25,174,100)</u>	<u>(24,017,500)</u>	<u>(20,415,450)</u>
612,608	(1,573,032)	1,014,558
14,461,314	16,194,346	15,839,788
(630)	-	-
<u>14,460,684</u>	<u>16,194,346</u>	<u>15,839,788</u>
398,862	-	70,000
(442,162)	(160,000)	(730,000)
<u>15,029,992</u>	<u>14,461,314</u>	<u>16,194,346</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Sales Tax

Comparative Statements of Revenues, Expenditures, Other
Financing Sources (Uses) and Changes in Fund Balance

For the fiscal years ended June 30, 1998, 1997 and 1996

	1998	1997	1996
Revenues:			
General sales tax:			
Areawide 2%	\$ 10,483,729	10,507,864	10,256,826
Areawide Police Station 1%	5,257,725	2,411,139	-
Areawide Capital Projects 1%	5,241,864	5,253,933	5,128,413
Areawide CIP/Sales Tax Reserve 1%	5,241,864	5,253,933	5,128,413
Total general sales tax	<u>26,225,182</u>	<u>23,426,869</u>	<u>20,513,652</u>
Liquor sales tax - 3%	539,923	535,784	541,503
Miscellaneous	48,825	38,375	39,063
Total revenues	<u>26,813,930</u>	<u>24,001,028</u>	<u>21,094,218</u>
Expenditures - Other	341,154	309,500	300,500
Excess of revenues over expenditures	<u>26,472,776</u>	<u>23,691,528</u>	<u>20,793,718</u>
Other financing sources (uses):			
Operating transfers from:			
General Fund	461,200	-	-
Operating transfers to:			
General Fund	(14,214,000)	(13,696,100)	(12,714,350)
Special Revenue Funds:			
Lands	(2,670,000)	-	-
Chemical Dependency	(523,800)	(520,000)	(490,000)
Roaded Service Area	(450,000)	(225,000)	-
Capital Projects Funds	<u>(12,205,900)</u>	<u>(9,898,500)</u>	<u>(6,967,100)</u>
Total other financing sources (uses)	<u>(29,602,500)</u>	<u>(24,339,600)</u>	<u>(20,171,450)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(3,129,724)	(648,072)	622,268
Fund balance at beginning of year	6,901,800	7,549,872	6,927,604
Equity transfers from:			
Capital Projects Funds	392,800	-	-
Enterprise Funds Contributed Capital	6,062	-	-
Equity transfers to:			
Enterprise Funds Contributed Capital	<u>(442,162)</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,728,776</u>	<u>6,901,800</u>	<u>7,549,872</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Sales Tax

Schedule of Revenues, Expenditures, Other Financing Sources
(Uses) and Changes in Fund Balance - Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1998

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
Revenues:					
General sales tax:					
Areawide 2%	\$ 11,225,000	10,483,729	-	10,483,729	(741,271)
Areawide Police Station 1%	5,625,000	5,257,725	-	5,257,725	(367,275)
Areawide Capital Projects 1%	5,612,500	5,241,864	-	5,241,864	(370,636)
Areawide CIP/Sales Tax Reserve 1%	5,612,500	5,241,864	-	5,241,864	(370,636)
Total general sales tax	<u>28,075,000</u>	<u>26,225,182</u>	<u>-</u>	<u>26,225,182</u>	<u>(1,849,818)</u>
Liquor sales tax - 3%	525,400	539,923	-	539,923	14,523
Miscellaneous	44,000	48,825	-	48,825	4,825
Total revenues	<u>28,644,400</u>	<u>26,813,930</u>	<u>-</u>	<u>26,813,930</u>	<u>(1,830,470)</u>
Expenditures - Other	341,154	341,154	-	341,154	-
Excess of revenues over expenditures	<u>28,303,246</u>	<u>26,472,776</u>	<u>-</u>	<u>26,472,776</u>	<u>(1,830,470)</u>
Other financing sources (uses)					
Operating transfers from					
General Fund	461,200	461,200	-	461,200	-
Operating transfers to:					
General Fund	(14,214,000)	(14,214,000)	-	(14,214,000)	-
Special Revenue Funds:					
Lands	(2,670,000)	(2,670,000)	-	(2,670,000)	-
Chemical Dependency	(523,800)	(523,800)	-	(523,800)	-
Roaded Service Area	(450,000)	(450,000)	-	(450,000)	-
Capital Projects Funds	(12,205,900)	(12,205,900)	-	(12,205,900)	-
Total other financing sources (uses)	<u>(29,602,500)</u>	<u>(29,602,500)</u>	<u>-</u>	<u>(29,602,500)</u>	<u>-</u>
Deficiency of revenues and other financing sources over expenditures and other financing uses	<u>(1,299,254)</u>	<u>(3,129,724)</u>	<u>-</u>	<u>(3,129,724)</u>	<u>(1,830,470)</u>
Equity transfers from:					
Capital Projects Funds	392,800	392,800	-	392,800	-
Enterprise Funds Contributed Capital	6,062	6,062	-	6,062	-
Equity transfer to:					
Enterprise Funds Contributed Capital	(442,162)	(442,162)	-	(442,162)	-
Total equity transfers	<u>(43,300)</u>	<u>(43,300)</u>	<u>-</u>	<u>(43,300)</u>	<u>-</u>
Deficiency of revenues, other financing sources and equity transfers over expenditures and other financing uses	<u>\$ (1,342,554)</u>	<u>(3,173,024)</u>	<u>-</u>	<u>(3,173,024)</u>	<u>(1,830,470)</u>
Fund balance at beginning of year		6,901,800	-	6,901,800	
Fund balance at end of year		<u>\$ 3,728,776</u>	<u>-</u>	<u>3,728,776</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Hotel Tax

Comparative Statements of Revenues, Expenditures, Other
Financing Uses and Changes in Fund Balance

For the fiscal years ended June 30, 1998, 1997 and 1996

	1998	1997	1996
Revenues - Taxes	\$ 885,267	846,782	903,390
Expenditures - Other	<u>8,400</u>	<u>6,900</u>	<u>6,700</u>
Excess of revenues over expenditures	<u>876,867</u>	<u>839,882</u>	<u>896,690</u>
Other financing uses - Operating transfers to:			
General Fund	(56,700)	(56,700)	(78,700)
Centennial Hall Convention Center Special Revenue Fund	(920,000)	(841,300)	(778,800)
Total other financing uses	<u>(976,700)</u>	<u>(898,000)</u>	<u>(857,500)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	(99,833)	(58,118)	39,190
Fund balance at beginning of year	<u>125,557</u>	<u>183,675</u>	<u>144,485</u>
Fund balance at end of year	\$ <u>25,724</u>	<u>125,557</u>	<u>183,675</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Hotel Tax

Schedule of Revenues, Expenditures, Other Financing Uses
and Changes in Fund Balance - Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1998

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
Revenues - Taxes	\$ 900,000	885,267	-	885,267	(14,733)
Expenditures - Other	8,400	8,400	-	8,400	-
Excess (deficiency) of revenues over expenditures	891,600	876,867	-	876,867	(14,733)
Other financing uses - Operating transfers to:					
General Fund	(56,700)	(56,700)	-	(56,700)	-
Centennial Hall Convention Center					
Special Revenue Fund	(920,000)	(920,000)	-	(920,000)	-
Total other financing uses	(976,700)	(976,700)	-	(976,700)	-
Deficiency of revenues over expenditures and other financing uses	\$ (85,100)	(99,833)	-	(99,833)	(14,733)
Fund balance at beginning of year		125,557	-	125,557	
Fund balance at end of year		\$ 25,724	-	25,724	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Tobacco Tax

Comparative Statements of Revenues, Other Financing
Use and Changes in Fund Balance (Deficit)

For the fiscal years ended June 30, 1998, 1997 and 1996

	1998	1997	1996
Revenues:			
State sources	\$ 127,156	131,281	128,705
Interest	206	28	-
Total revenues	<u>127,362</u>	<u>131,309</u>	<u>128,705</u>
Other financing use - Operating transfer to Debt Service Fund	<u>(124,300)</u>	<u>(127,200)</u>	<u>(138,800)</u>
Excess (deficiency) of revenues over other financing use	3,062	4,109	(10,095)
Fund balance (deficit) at beginning of year	<u>3,125</u>	<u>(984)</u>	<u>9,111</u>
Fund balance (deficit) at end of year	<u>\$ 6,187</u>	<u>3,125</u>	<u>(984)</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Tobacco Tax

Schedule of Revenues, Other Financing Use and Changes
in Fund Balance - Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1998

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
Revenues:					
State sources	\$ 125,300	127,156	-	127,156	1,856
Interest	-	206	-	206	206
Total revenues	<u>125,300</u>	<u>127,362</u>	<u>-</u>	<u>127,362</u>	<u>2,062</u>
Other financing use - Operating transfer to Debt Service Fund	<u>(124,300)</u>	<u>(124,300)</u>	<u>-</u>	<u>(124,300)</u>	<u>-</u>
Excess of revenues over other financing use	<u>\$ 1,000</u>	3,062	-	3,062	<u>2,062</u>
Fund balance at beginning of year		<u>3,125</u>	<u>-</u>	<u>3,125</u>	
Fund balance at end of year		<u>\$ 6,187</u>	<u>-</u>	<u>6,187</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Tobacco Excise Tax

Comparative Statements of Revenues, Other Financing
Use and Changes in Fund Balance (Deficit)

For the fiscal years ended June 30, 1998, 1997 and 1996

	1998	1997	1996
Revenues - Local sources	\$ <u>185,454</u>	<u>195,450</u>	<u>178,232</u>
Other financing use - Operating transfer to Chemical Dependency Special Revenue Fund	<u>(200,000)</u>	<u>(164,500)</u>	<u>(163,200)</u>
Excess (deficiency) of revenues over other financing use	(14,546)	30,950	15,032
Fund balance (deficit) at beginning of year	<u>31,603</u>	<u>653</u>	<u>(14,379)</u>
Fund balance at end of year	\$ <u><u>17,057</u></u>	<u><u>31,603</u></u>	<u><u>653</u></u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Tobacco Excise Tax

Schedule of Revenues, Other Financing Use and Changes
in Fund Balance - Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1998

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
Revenues - Local sources	\$ 195,000	185,454	-	185,454	(9,546)
Other financing use - Operating transfer to Chemical Dependency Special Revenue Fund	<u>(200,000)</u>	<u>(200,000)</u>	-	<u>(200,000)</u>	<u>-</u>
Deficiency of revenues over other financing use	\$ <u>(5,000)</u>	(14,546)	-	(14,546)	<u>(9,546)</u>
Fund balance at beginning of year		<u>31,603</u>	-	<u>31,603</u>	
Fund balance at end of year		\$ <u>17,057</u>	-	<u>17,057</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Capital Transit

Comparative Statements of Revenues, Expenditures, Other
Financing Source (Use) and Changes in Fund Balance

For the fiscal years ended June 30, 1998, 1997 and 1996

	1998	1997	1996
Revenues:			
State sources - Urban Mass Transportation			
Administration grant	\$ 105,631	259,283	144,820
Charges for services	498,248	502,763	503,361
Rental	5,400	5,400	5,400
Other	19,927	21,362	23,535
Total revenues	<u>629,206</u>	<u>788,808</u>	<u>677,116</u>
Expenditures:			
Operations	1,793,969	1,722,634	1,614,158
Maintenance	591,495	789,408	550,016
Total expenditures	<u>2,385,464</u>	<u>2,512,042</u>	<u>2,164,174</u>
Deficiency of revenues over expenditures	<u>(1,756,258)</u>	<u>(1,723,234)</u>	<u>(1,487,058)</u>
Other financing sources (use):			
Operating transfer from Roaded Service Area Special Revenue Fund	1,728,000	1,669,700	1,326,700
Operating transfer to Central Equipment Internal Service Fund	-	-	(200,000)
Total other financing source (use)	<u>1,728,000</u>	<u>1,669,700</u>	<u>1,126,700</u>
Deficiency of revenues and other financing source over expenditures and other financing use	<u>(28,258)</u>	<u>(53,534)</u>	<u>(360,358)</u>
Fund balance at beginning of year	<u>130,039</u>	<u>183,573</u>	<u>543,931</u>
Fund balance at end of year	<u>\$ 101,781</u>	<u>130,039</u>	<u>183,573</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Capital Transit

Schedule of Revenues, Expenditures, Other Financing Source
and Changes in Fund Balance - Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1998

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
Revenues:					
State sources - Urban Mass					
Transportation Administration grant	\$ 94,600	105,631	-	105,631	11,031
Charges for services	519,100	498,248	-	498,248	(20,852)
Rental	5,400	5,400	-	5,400	-
Other	18,600	19,927	-	19,927	1,327
Total revenues	<u>637,700</u>	<u>629,206</u>	<u>-</u>	<u>629,206</u>	<u>(8,494)</u>
Expenditures and encumbrances:					
Operations	1,774,900	1,793,969	102	1,794,071	(19,171)
Maintenance	614,827	591,495	171	591,666	23,161
Total expenditures and encumbrances	<u>2,389,727</u>	<u>2,385,464</u>	<u>273</u>	<u>2,385,737</u>	<u>3,990</u>
Deficiency of revenues over expenditures and encumbrances	(1,752,027)	(1,756,258)	(273)	(1,756,531)	(4,504)
Other financing source - Operating transfer from Roaded Service Area Special Revenue Fund					
	<u>1,728,000</u>	<u>1,728,000</u>	<u>-</u>	<u>1,728,000</u>	<u>-</u>
Deficiency of revenues and other financing source over expenditures and encumbrances	\$ <u>(24,027)</u>	(28,258)	(273)	(28,531)	<u>(4,504)</u>
Fund balance at beginning of year		<u>130,039</u>	<u>-</u>	<u>130,039</u>	
Fund balance at end of year		\$ <u>101,781</u>	<u>(273)</u>	<u>101,508</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Community Development Block Grant

Comparative Statements of Revenues, Expenditures
and Changes in Fund Balance

For the fiscal years ended June 30, 1998, 1997 and 1996

	1998	1997	1996
Revenues:			
Community Development Block Grant	\$ 193,314	-	-
Federal reprogrammed loan receipts	377	8,983	159,632
Bad debt	-	4,952	-
Total revenues	<u>193,691</u>	<u>13,935</u>	<u>159,632</u>
Expenditures:			
Community development and lands management	<u>210,974</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(17,283)	13,935	159,632
Fund balance at beginning of year	118,567	104,632	-
Equity transfer to Low-income Housing Special Revenue Fund	-	-	(55,000)
Fund balance at end of year	<u>\$ 101,284</u>	<u>118,567</u>	<u>104,632</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Community Development Block Grant

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1998

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
Revenues:					
Community Development Block Grant	\$ 200,000	193,314	-	193,314	(6,686)
Federal reprogrammed loan receipts	-	377	-	377	377
Total revenues	<u>200,000</u>	<u>193,691</u>	<u>-</u>	<u>193,691</u>	<u>(6,309)</u>
Expenditures - Community development and lands management	<u>200,000</u>	<u>210,974</u>	<u>-</u>	<u>210,974</u>	<u>(10,974)</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	<u>(17,283)</u>	<u>-</u>	<u>(17,283)</u>	<u>4,665</u>
Fund balance at beginning of year		<u>118,567</u>	<u>-</u>	<u>118,567</u>	
Fund balance at end of year		<u>\$ 101,284</u>	<u>-</u>	<u>101,284</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Mental Health

Comparative Statements of Revenues, Expenditures, Other
Financing Source and Changes in Fund Balance (Deficit)

For the fiscal years ended June 30, 1998, 1997 and 1996

	1998	1997	1996
Revenues:			
State sources:			
Mental Health Grant	\$ 789,367	841,186	731,761
Alaska Youth Initiative Grant	57,720	106,567	161,336
Charges for Services - Clinic fees	1,350,681	1,624,827	4,081,876
Less: Contractual allowances	(722,528)	(798,919)	(2,145,870)
Bad debt	(24,522)	(13,396)	(66,703)
Total revenues	<u>1,450,718</u>	<u>1,760,265</u>	<u>2,762,400</u>
Expenditures:			
Alaska Youth Initiative	129,437	269,897	481,229
Clinic	1,894,535	1,940,290	2,493,857
Total expenditures	<u>2,023,972</u>	<u>2,210,187</u>	<u>2,975,086</u>
Deficiency of revenues over expenditures	(573,254)	(449,922)	(212,686)
Other financing source - Operating transfer from General Fund	<u>286,200</u>	<u>120,000</u>	<u>88,100</u>
Deficiency of revenues and other financing source over expenditures	(287,054)	(329,922)	(124,586)
Fund balance at beginning of year	<u>125,758</u>	<u>455,680</u>	<u>580,266</u>
Fund balance (deficit) at end of year	\$ <u>(161,296)</u>	<u>125,758</u>	<u>455,680</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Mental Health

Schedule of Revenues, Expenditures, Other Financing Source
and Changes in Fund Balance (Deficit) - Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1998

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
Revenues:					
State sources:					
Mental Health Grant	\$ 767,200	789,367	-	789,367	22,167
Alaska Youth Initiative Grant	176,200	57,720	-	57,720	(118,480)
Charges for Services - Clinic Fees	2,450,100	1,350,681	-	1,350,681	(1,099,419)
Less: Contractual allowances	(981,000)	(722,528)	-	(722,528)	258,472
Bad debt	(65,000)	(24,522)	-	(24,522)	40,478
Total revenues	<u>2,347,500</u>	<u>1,450,718</u>	<u>-</u>	<u>1,450,718</u>	<u>(896,782)</u>
Expenditures and encumbrances:					
Alaska Youth Initiative	571,700	129,437	-	129,437	442,263
Clinic	2,157,800	1,894,535	3,785	1,898,320	259,480
Total expenditures and encumbrances	<u>2,729,500</u>	<u>2,023,972</u>	<u>3,785</u>	<u>2,027,757</u>	<u>701,743</u>
Deficiency of revenues over expenditures and encumbrances	(382,000)	(573,254)	(3,785)	(577,039)	(195,039)
Other financing source - Operating transfer from General Fund	<u>286,200</u>	<u>286,200</u>	<u>-</u>	<u>286,200</u>	<u>-</u>
Deficiency of revenues and other financing source over expenditures and encumbrances	<u>\$ (95,800)</u>	<u>(287,054)</u>	<u>(3,785)</u>	<u>(290,839)</u>	<u>(195,039)</u>
Fund balance at beginning of year		<u>125,758</u>	<u>-</u>	<u>125,758</u>	
Fund balance (deficit) at end of year		<u>\$ (161,296)</u>	<u>(3,785)</u>	<u>(165,081)</u>	

CITY AND BOROUGH OF JUNEAU
Special Revenue Funds
Chemical Dependency Services
Comparative Statements of Revenues, Expenditures, Other
Financing Sources and Changes in Fund Balance
For the fiscal years ended June 30, 1998, 1997 and 1996

	1998	1997	1996
Revenues:			
State sources:			
Health and social services grant	\$ 931,491	1,078,823	1,078,823
Other grants	209,650	83,963	93,229
Charges for services	1,382,898	1,574,277	1,512,069
Less: Contractual allowances	(937,835)	(1,016,435)	(945,485)
Bad debt	(206,223)	(199,501)	(157,082)
Other	6,777	22,200	14,306
Total revenues	<u>1,386,758</u>	<u>1,543,327</u>	<u>1,595,860</u>
Expenditures:			
Adult and Youth Treatment	-	2,455,602	2,439,727
Adult Treatment	2,107,021	-	-
Youth Treatment	209,923	-	-
Total expenditures	<u>2,316,944</u>	<u>2,455,602</u>	<u>2,439,727</u>
Deficiency of revenues over expenditures	<u>(930,186)</u>	<u>(912,275)</u>	<u>(843,867)</u>
Other financing sources - Operating transfers from:			
General Fund	183,500	222,300	261,400
Special Revenue Funds:			
Sales Tax	523,800	520,000	490,000
Tobacco Excise Tax	200,000	164,500	163,200
Total other financing sources	<u>907,300</u>	<u>906,800</u>	<u>914,600</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>(22,886)</u>	<u>(5,475)</u>	<u>70,733</u>
Fund balance at beginning of year	<u>401,811</u>	<u>407,286</u>	<u>336,553</u>
Fund balance at end of year	<u>\$ 378,925</u>	<u>401,811</u>	<u>407,286</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Chemical Dependency Services

Schedule of Revenues, Expenditures, Other Financing Sources
and Changes in Fund Balance - Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1998

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
Revenues:					
State sources:					
Health and social services grant	\$ 1,087,100	931,491	-	931,491	(155,609)
Other grants	119,000	209,650	-	209,650	90,650
Charges for services	1,473,700	1,382,898	-	1,382,898	(90,802)
Less: Contractual allowances	(870,200)	(937,835)	-	(937,835)	(67,635)
Bad debt	(177,000)	(206,223)	-	(206,223)	(29,223)
Other	15,000	6,777	-	6,777	(8,223)
Total revenues	<u>1,647,600</u>	<u>1,386,758</u>	<u>-</u>	<u>1,386,758</u>	<u>(260,842)</u>
Expenditures and encumbrances:					
Adult Treatment	2,331,602	2,107,021	4,470	2,111,491	220,111
Youth Treatment	303,500	209,923	-	209,923	93,577
Total expenditures	<u>2,635,102</u>	<u>2,316,944</u>	<u>4,470</u>	<u>2,321,414</u>	<u>313,688</u>
Deficiency of revenues over expenditures and encumbrances	<u>(987,502)</u>	<u>(930,186)</u>	<u>(4,470)</u>	<u>(934,656)</u>	<u>52,846</u>
Other financing sources:					
Operating transfers from:					
General Fund	183,500	183,500	-	183,500	-
Special Revenue Funds:					
Sales Tax	523,800	523,800	-	523,800	-
Tobacco Excise Tax	200,000	200,000	-	200,000	-
Total other financing sources	<u>907,300</u>	<u>907,300</u>	<u>-</u>	<u>907,300</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and encumbrances	<u>\$ (80,202)</u>	<u>(22,886)</u>	<u>(4,470)</u>	<u>(27,356)</u>	<u>52,846</u>
Fund balance at beginning of year		401,811	-	401,811	
Fund balance at end of year		<u>\$ 378,925</u>	<u>(4,470)</u>	<u>374,455</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Centennial Hall Convention Center

Comparative Statements of Revenues, Expenditures, Other Financing
Source and Changes in Fund Balance

For the fiscal years ended June 30, 1998, 1997 and 1996

	1998	1997	1996
Revenues:			
Rental income	\$ 153,272	153,844	149,820
Concessions	42,444	46,983	31,965
Other	58,714	60,970	72,630
Total revenues	<u>254,430</u>	<u>261,797</u>	<u>254,415</u>
Expenditures:			
Operations	461,319	542,188	423,075
Visitor information	648,800	598,800	573,800
Total expenditures	<u>1,110,119</u>	<u>1,140,988</u>	<u>996,875</u>
Deficiency of revenues over expenditures	<u>(855,689)</u>	<u>(879,191)</u>	<u>(742,460)</u>
Other financing source - Operating transfer from Hotel Tax Special Revenue Fund	920,000	841,300	778,800
Excess (deficiency) of revenues and other financing source over expenditures	64,311	(37,891)	36,340
Fund balance at beginning of year	<u>137,638</u>	<u>175,529</u>	<u>139,189</u>
Fund balance at end of year	<u>\$ 201,949</u>	<u>137,638</u>	<u>175,529</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Centennial Hall Convention Center

Schedule of Revenues, Expenditures, Other Financing
Source and Changes in Fund Balance - Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1998

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
Revenues:					
Rental income	\$ 157,000	153,272	-	153,272	(3,728)
Concessions	39,000	42,444	-	42,444	3,444
Other	32,300	58,714	-	58,714	26,414
Total revenues	<u>228,300</u>	<u>254,430</u>	<u>-</u>	<u>254,430</u>	<u>26,130</u>
Expenditures and encumbrances:					
Operations	538,996	461,319	18,420	479,739	59,257
Visitor information	648,800	648,800	-	648,800	-
Total expenditures and encumbrances	<u>1,187,796</u>	<u>1,110,119</u>	<u>18,420</u>	<u>1,128,539</u>	<u>59,257</u>
Excess (deficiency) of revenues over expenditures and encumbrances	(959,496)	(855,689)	(18,420)	(874,109)	85,387
Other financing source - Operating transfer from Hotel Tax Special Revenue Fund	<u>920,000</u>	<u>920,000</u>	<u>-</u>	<u>920,000</u>	<u>-</u>
Excess (deficiency) of revenues and other financing source over expenditures and encumbrances	\$ <u>(39,496)</u>	64,311	(18,420)	45,891	<u>85,387</u>
Fund balance at beginning of year		<u>137,638</u>	<u>-</u>	<u>137,638</u>	
Fund balance at end of year		\$ <u>201,949</u>	<u>(18,420)</u>	<u>183,529</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Library Minor Contributions

Comparative Statements of Revenues, Expenditures
and Changes in Fund Balance

For the fiscal years ended June 30, 1998, 1997 and 1996

	1998	1997	1996
Revenues - Donations	\$ 7,954	12,152	15,181
Expenditures - Materials	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	7,954	12,152	15,181
Fund balance at beginning of year	<u>52,629</u>	<u>40,477</u>	<u>25,296</u>
Fund balance at end of year	<u>\$ 60,583</u>	<u>52,629</u>	<u>40,477</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Library Minor Contributions

Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1998

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
Revenues - Donations	\$ 14,000	7,954	-	7,954	(6,046)
Expenditures - Materials	<u>14,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,000</u>
Excess of revenues over expenditures	\$ <u>-</u>	7,954	-	7,954	<u>7,954</u>
Fund balance at beginning of year		<u>52,629</u>	<u>-</u>	<u>52,629</u>	
Fund balance at end of year		<u>\$ 60,583</u>	<u>-</u>	<u>60,583</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Pass-through Grants

Comparative Statements of Revenues, Expenditures
and Changes in Fund Balance

For the fiscal years ended June 30, 1998, 1997 and 1996

	1998	1997	1996
Revenues:			
State grants and entitlement	\$ 85,712	94,175	103,795
Federal grants	32,476	-	-
	<u>118,188</u>	<u>94,175</u>	<u>103,795</u>
Expenditures:			
HUD Alaska One - pass-through grant	32,476	-	-
Community projects - pass-through grants:			
Juneau Alliance for the Mentally Ill	5,259	7,376	8,080
Aware	25,240	27,231	29,833
Reach/Child, Inc.	15,249	16,452	18,024
Saint Ann's - day care	23,663	25,529	27,969
Juneau Receiving Home	16,301	17,587	19,889
	<u>118,188</u>	<u>94,175</u>	<u>103,795</u>
Total expenditures			
Excess of revenues over expenditures	-	-	-
Fund balance at beginning of year	-	-	-
Fund balance at end of year	\$ <u>-</u>	<u>-</u>	<u>-</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Pass-through Grants

Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1998

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
Revenues:					
State grants and entitlement	\$ 88,500	85,712	-	85,712	2,788
Federal grants	1,500,000	32,476	-	32,476	1,467,524
Total revenues	<u>1,588,500</u>	<u>118,188</u>	<u>-</u>	<u>118,188</u>	<u>1,470,312</u>
Expenditures:					
HUD Alaska One - pass-through grant	1,500,000	32,476	-	32,476	1,467,524
Community projects - pass-through grants:					
Juneau Alliance for the Mentally Ill	6,900	5,259	-	5,259	1,641
Aware	25,600	25,240	-	25,240	360
Reach/Child, Inc.	15,500	15,249	-	15,249	251
Saint Ann's - day care	24,000	23,663	-	23,663	337
Juneau Receiving Home	16,500	16,301	-	16,301	199
Total expenditures	<u>1,588,500</u>	<u>118,188</u>	<u>-</u>	<u>118,188</u>	<u>1,470,312</u>
Excess of revenues over expenditures	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at beginning of year		<u>-</u>	<u>-</u>	<u>-</u>	
Fund balance at end of year		\$ <u>-</u>	<u>-</u>	<u>-</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Land

Comparative Statements of Revenues, Expenditures, Other
Financing Sources (Uses) and Changes in Fund Balance

For fiscal years ended June 30, 1998, 1997 and 1996

	1998	1997	1996
Revenues:			
Solid waste management fees	\$ 371,298	361,356	355,961
Interest	226,593	89,247	12,499
Land sales	527,718	269,177	145,805
Rentals	166,140	207,119	104,225
Equity in earnings of AJT Mining Properties, Inc. joint ventures	7,936	179,186	166,045
Gravel sales - Lemon Creek gravel pit	39,072	51,690	29,378
Less bad debts	(38,399)	-	(27,000)
Total revenues	<u>1,300,358</u>	<u>1,157,775</u>	<u>786,913</u>
Expenditures:			
Land management	187,435	183,390	147,980
Land acquisition	128,859	1,157,908	-
Land management response	16,575	1,010	8,513
Joint Master Plan - Douglas	-	14,362	49,049
Land Disposal	3,258	80,340	-
Land Selection	145,467	-	-
Lease maintenance	23,176	22,805	4,484
Lemon Creek gravel pit	26,026	3,954	1,859
Miscellaneous lot sales	4,430	26	1,000
Miscellaneous property examinations	9,053	13,502	6,615
Access corridors	-	-	1,950
Foreclosures and LID payments	42,912	5,787	12,672
Solid waste management	313,985	281,456	240,433
Senior citizens support services grant	-	-	125,000
Total expenditures	<u>901,176</u>	<u>1,764,540</u>	<u>599,555</u>
Excess (deficiency) of revenues over expenditures	399,182	(606,765)	187,358
Other financing sources (uses):			
Operating transfers from:			
General Fund	1,330,000	-	-
Sales Tax Special Revenue Fund	2,670,000	-	-
Operating transfers to:			
General Fund	(23,800)	-	-
Roaded Service Area Special Revenue Fund	(29,800)	-	-
Total other financing sources (uses)	<u>3,946,400</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures, encumbrances and other financing uses	4,345,582	(606,765)	187,358
Fund balance at beginning of year	1,148,137	1,914,902	2,402,544
Equity transfers to:			
Low-income Housing Special Revenue Fund	-	-	(15,000)
Capital Projects Funds	-	(160,000)	(660,000)
Fund balance at end of year	<u>\$ 5,493,719</u>	<u>1,148,137</u>	<u>1,914,902</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Land

Schedule of Revenues, Expenditures, Other Financing Sources
(Uses) and Changes in Fund Balance - Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1998

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
Revenues:					
Solid waste management fees	\$ 362,300	371,298	-	371,298	8,998
Interest	165,400	226,593	-	226,593	61,193
Land sales	492,700	527,718	-	527,718	35,018
Rental	119,100	166,140	-	166,140	47,040
Equity in earnings of AJT Mining Properties, Inc. joint ventures	-	7,936	-	7,936	7,936
Gravel sales - Lemon Creek gravel pit	20,000	39,072	-	39,072	19,072
Less bad debts	(24,000)	(38,399)	-	(38,399)	(14,399)
Total revenues	<u>1,135,500</u>	<u>1,300,358</u>	<u>-</u>	<u>1,300,358</u>	<u>164,858</u>
Expenditures and encumbrances:					
Land management	210,100	187,435	64	187,499	22,601
Land acquisition	4,099,092	128,859	3,900,000	4,028,859	70,233
Land management response	26,600	16,575	-	16,575	10,025
Joint Master Plan - Douglas	2,590	-	2,590	2,590	-
Land Disposal	4,351	3,258	-	3,258	1,093
Land Selection	150,000	145,467	6,031	151,498	(1,498)
Southeast Alaska Guidance Association grant	24,626	-	24,626	24,626	-
Lease maintenance	28,860	23,176	-	23,176	5,684
Lemon Creek gravel pit	31,700	26,026	-	26,026	5,674
Miscellaneous lot sales	1,500	4,430	-	4,430	(2,930)
Miscellaneous property examinations	16,420	9,053	10,000	19,053	(2,633)
Access corridors	2,500	-	-	-	2,500
Foreclosures and LID payments	20,000	42,912	-	42,912	(22,912)
Solid waste management	392,819	313,985	72,237	386,222	6,597
Total expenditures and encumbrances	<u>5,011,158</u>	<u>901,176</u>	<u>4,015,548</u>	<u>4,916,724</u>	<u>94,434</u>
Excess (deficiency) of revenues over expenditures and encumbrances	(3,875,658)	399,182	(4,015,548)	(3,616,366)	259,292
Other financing sources (uses):					
Operating transfers from:					
General Fund	1,330,000	1,330,000	-	1,330,000	-
Sales Tax Special Revenue Fund	2,670,000	2,670,000	-	2,670,000	-
Operating transfers to:					
General Fund	(23,800)	(23,800)	-	(23,800)	-
Roaded Service Area Special Revenue Fund	(29,800)	(29,800)	-	(29,800)	-
Total other financing sources (uses)	<u>3,946,400</u>	<u>3,946,400</u>	<u>-</u>	<u>3,946,400</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures, encumbrances and other financing uses	<u>\$ 70,742</u>	<u>4,345,582</u>	<u>(4,015,548)</u>	<u>330,034</u>	<u>259,292</u>
Fund balance at beginning of year		<u>1,148,137</u>	<u>-</u>	<u>1,148,137</u>	
Fund balance at end of year		<u>\$ 5,493,719</u>	<u>(4,015,548)</u>	<u>1,478,171</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenues Funds

Eaglecrest Ski Area

Comparative Statements of Revenues, Expenditures, Other Financing
Sources and Changes in Fund Balance

For the fiscal years ended June 30, 1998, 1997 and 1996

	1998	1997	1996
Revenues:			
Charges for services:			
Ski tickets	\$ 388,748	493,992	394,580
Ski school fees	63,848	73,431	68,502
Other	208,656	259,549	197,904
Total revenues	<u>661,252</u>	<u>826,972</u>	<u>660,986</u>
Expenditures:			
Ski area operations	865,505	920,753	834,472
Ski school operations	89,030	94,070	71,000
Ski area maintenance	194,002	187,092	242,508
Total expenditures	<u>1,148,537</u>	<u>1,201,915</u>	<u>1,147,980</u>
Deficiency of revenues over expenditures	<u>(487,285)</u>	<u>(374,943)</u>	<u>(486,994)</u>
Other financing sources - Operating transfers from:			
General Fund	333,100	333,100	333,100
Roaded Service Area Special Revenue Fund	30,000	30,000	30,000
Total other financing sources	<u>363,100</u>	<u>363,100</u>	<u>363,100</u>
Deficiency of revenues and other financing sources over expenditures	<u>(124,185)</u>	<u>(11,843)</u>	<u>(123,894)</u>
Fund balance at beginning of the year	<u>162,303</u>	<u>174,146</u>	<u>298,040</u>
Fund balance at end of year	<u>\$ 38,118</u>	<u>162,303</u>	<u>174,146</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Eaglecrest Ski Area

Schedule of Revenues, Expenditures, Other Financing
Sources and Changes in Fund Balance - Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1998

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
Revenues:					
Charges for services:					
Ski tickets	\$ 646,100	388,748	-	388,748	(257,352)
Ski school fees	109,000	63,848	-	63,848	(45,152)
Other	311,300	208,656	-	208,656	(102,644)
Total revenues	<u>1,066,400</u>	<u>661,252</u>	<u>-</u>	<u>661,252</u>	<u>(405,148)</u>
Expenditures and encumbrances:					
Ski area operations	1,051,781	865,505	1,029	866,534	185,247
Ski school operations	95,200	89,030	-	89,030	6,170
Ski area maintenance	241,100	194,002	-	194,002	47,098
Total expenditures and encumbrances	<u>1,388,081</u>	<u>1,148,537</u>	<u>1,029</u>	<u>1,149,566</u>	<u>238,515</u>
Deficiency of revenues over expenditures and encumbrances	(321,681)	(487,285)	(1,029)	(488,314)	(166,633)
Other financing source - Operating transfers from:					
General Fund	333,100	333,100	-	333,100	-
Roaded Service Area Special Revenue Fund	30,000	30,000	-	30,000	-
Total other financing sources	<u>363,100</u>	<u>363,100</u>	<u>-</u>	<u>363,100</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and encumbrances	\$ <u>41,419</u>	(124,185)	(1,029)	(125,214)	<u>(166,633)</u>
Fund balance at beginning of year		<u>162,303</u>	<u>-</u>	<u>162,303</u>	
Fund balance at end of year		\$ <u>38,118</u>	<u>(1,029)</u>	<u>37,089</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Downtown Parking

Comparative Statements of Revenues,
Expenditures and Changes in Fund Balance

For the fiscal years ended June 30, 1998, 1997 and 1996

	1998	1997	1996
Revenues - Charges for parking	\$ 184,340	207,127	182,865
Expenditures:			
Salaries and fringe benefits	11,005	68,805	12,745
Utilities	18,587	19,795	18,422
Contractual services	24,181	35,973	30,202
Maintenance services	46,004	40,154	55,278
Other	29,034	39,952	40,253
Total expenditures	128,811	204,679	156,900
Excess of revenues over expenditures	55,529	2,448	25,965
Fund balance at beginning of year	154,913	152,465	126,500
Fund balance at end of year	\$ 210,442	154,913	152,465

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Downtown Parking

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1998

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
Revenues - Charges for parking	\$ 191,500	184,340	-	184,340	(7,160)
Expenditures:					
Salaries and fringe benefits	14,000	11,005	-	11,005	2,995
Utilities	19,600	18,587	-	18,587	1,013
Contractual services	50,300	24,181	-	24,181	26,119
Maintenance services	61,400	46,004	-	46,004	15,396
Other	29,800	29,034	-	29,034	766
Total expenditures	175,100	128,811	-	128,811	46,289
Excess of revenues over expenditures	\$ 16,400	55,529	-	55,529	39,129
Fund balance at beginning of year		154,913	-	154,913	
Fund balance at end of year		\$ 210,442	-	210,442	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Port

Comparative Statements of Revenues, Other Financing Use
and Changes in Fund Balance

For the fiscal years ended June 30, 1998, 1997 and 1996

	1998	1997	1996
Revenues - Port fees	\$ 1,358,051	1,050,146	1,026,243
Other financing use - Operating transfer to Debt Service Fund	<u>(965,300)</u>	<u>(918,900)</u>	<u>(985,100)</u>
Excess of revenues over other financing use	392,751	131,246	41,143
Fund balance at beginning of year	<u>801,355</u>	<u>670,109</u>	<u>628,966</u>
Fund balance at end of year	<u>\$ 1,194,106</u>	<u>801,355</u>	<u>670,109</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Port

Schedule of Revenues, Other Financing Use
and Changes in Fund Balance - Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1998

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
Revenues - Port fees	\$ 1,000,000	1,358,051	-	1,358,051	358,051
Other financing use - Operating transfer to Debt Service Fund	<u>(965,300)</u>	<u>(965,300)</u>	-	<u>(965,300)</u>	<u>-</u>
Excess of revenues over other financing use	\$ <u>34,700</u>	392,751	-	392,751	<u>358,051</u>
Fund balance at beginning of year		<u>801,355</u>	-	<u>801,355</u>	
Fund balance at end of year		<u>\$ 1,194,106</u>	<u>-</u>	<u>1,194,106</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Low-income Housing

Comparative Statements of Revenues, Expenditures
and Changes in Fund Balance

For the fiscal years ended June 30, 1998, 1997 and 1996

	1998	1997	1996
Revenues:			
Rehabilitation loans	\$ -	530,002	-
Bad debt	5,000	-	-
Total revenues	<u>5,000</u>	<u>530,002</u>	<u>-</u>
Expenditures:			
Affordable Housing Loan Program	287	200,000	-
Alaska Housing Development Corporation grant	-	168,000	-
Total expenditures	<u>287</u>	<u>368,000</u>	<u>-</u>
Excess of revenues over expenditures	4,713	162,002	-
Fund balance at beginning of year	929,858	767,856	697,856
Equity transfers from Special Revenue Funds:			
Land	-	-	15,000
Community Development Block Grant	-	-	55,000
Fund balance at end of year	<u>\$ 934,571</u>	<u>929,858</u>	<u>767,856</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Low-income Housing

Schedule of Revenues, Expenditure and Changes in
Fund Balance - Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1998

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
Revenues - Bad debt	\$ -	5,000	-	5,000	5,000
Expenditures - Affordable Housing Program Loans	<u>500,000</u>	<u>287</u>	<u>-</u>	<u>287</u>	<u>499,713</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(500,000)</u>	4,713	-	4,713	<u>504,713</u>
Fund balance at beginning of year		<u>929,858</u>	<u>-</u>	<u>929,858</u>	
Fund balance at end of year		\$ <u>934,571</u>	<u>-</u>	<u>934,571</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Roaded Service Area

Comparative Statements of Revenues, Expenditures, Other
Financing Sources (Uses) and Changes in Fund Balance

For the fiscal years ended June 30, 1998, 1997 and 1996

	1998	1997	1996
Revenues:			
Property taxes	\$ 11,322,852	10,900,367	10,648,988
State sources:			
State shared revenue	226,379	228,422	318,255
Grants	22,237	24,998	16,888
Forest receipts	117,661	601,953	778,442
Federal source - grant	199,812	214,284	166,573
Licenses, permits and fees	957,197	988,902	942,966
Fines and forfeitures	283,734	280,817	398,487
Other	2,392	2,004	19,050
Total revenues	<u>13,132,264</u>	<u>13,241,747</u>	<u>13,289,649</u>
Expenditures:			
Parks and recreation	2,106,952	1,996,327	1,595,340
Public safety - police	7,413,115	6,955,286	6,643,953
Public works - roads and street maintenance	2,713,657	2,929,178	3,008,131
Air pollution	1,749	2,251	805
Total expenditures	<u>12,235,473</u>	<u>11,883,042</u>	<u>11,248,229</u>
Excess of revenues over expenditures	<u>896,791</u>	<u>1,358,705</u>	<u>2,041,420</u>
Other financing sources (uses):			
Operating transfers from:			
Special Revenue Funds:			
Sales Tax	450,000	225,000	-
Land	29,800	-	-
Enterprise Funds:			
Dock	-	-	25,000
Harbors	-	4,500	-
Operating transfers to:			
Special Revenue Funds:			
Capital Transit	(1,728,000)	(1,669,700)	(1,326,700)
Eaglecrest	(30,000)	(30,000)	(30,000)
Operating transfer to Component Unit	(178,100)	-	-
Total other financing sources (uses)	<u>(1,456,300)</u>	<u>(1,470,200)</u>	<u>(1,331,700)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(559,509)</u>	<u>(111,495)</u>	<u>709,720</u>
Fund balance at beginning of year, as previously reported	2,868,728	2,980,223	2,270,503
Cumulative effect of a change in accounting principle	(630)	-	-
Fund balance at beginning of year, as restated	<u>2,868,098</u>	<u>2,980,223</u>	<u>2,270,503</u>
Fund balance at end of year	<u>\$ 2,308,589</u>	<u>2,868,728</u>	<u>2,980,223</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Roaded Service Area

Schedule of Revenues, Expenditures, Other Financing Sources
(Uses) and Changes in Fund Balance - Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1998

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
Revenues:					
Property taxes	\$ 11,350,600	11,322,852	-	11,322,852	(27,748)
State sources:					
State shared revenue	214,700	226,379	-	226,379	11,679
Grants	40,175	22,237	-	22,237	(17,938)
Forest receipts	350,000	117,661	-	117,661	(232,339)
Federal source - grant	216,427	199,812	-	199,812	(16,615)
Licenses, permits and fees	1,019,150	957,197	-	957,197	(61,953)
Fines and forfeitures	375,000	283,734	-	283,734	(91,266)
Other	-	2,392	-	2,392	2,392
Total revenues	<u>13,566,052</u>	<u>13,132,264</u>	<u>-</u>	<u>13,132,264</u>	<u>(433,788)</u>
Expenditures and encumbrances:					
Parks and recreation	2,223,196	2,106,952	55,366	2,162,318	60,878
Public safety - police	7,756,347	7,413,115	26,504	7,439,619	316,728
Public works - roads and street maintenance	3,282,444	2,713,657	3,559	2,717,216	565,228
Air pollution	10,000	1,749	-	1,749	8,251
Total expenditures and encumbrances	<u>13,271,987</u>	<u>12,235,473</u>	<u>85,429</u>	<u>12,320,902</u>	<u>951,085</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>294,065</u>	<u>896,791</u>	<u>(85,429)</u>	<u>811,362</u>	<u>517,297</u>
Other financing sources (uses):					
Operating transfers from Special Revenue Funds:					
Sales Tax	450,000	450,000	-	450,000	-
Land	29,800	29,800	-	29,800	-
Operating transfers to Special Revenue Funds:					
Capital Transit	(1,728,000)	(1,728,000)	-	(1,728,000)	-
Eaglecrest	(30,000)	(30,000)	-	(30,000)	-
Operating transfer to Component Unit	(178,100)	(178,100)	-	(178,100)	-
Total other financing sources (uses)	<u>(1,456,300)</u>	<u>(1,456,300)</u>	<u>-</u>	<u>(1,456,300)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures, encumbrances and other financing uses	<u>\$ (1,162,235)</u>	<u>(559,509)</u>	<u>(85,429)</u>	<u>(644,938)</u>	<u>517,297</u>
Fund balance at beginning of year, as previously reported		2,868,728	-	2,868,728	
Cumulative effect of a change in accounting principle		(630)	-	(630)	
Fund balance at beginning of year, as restated		<u>2,868,098</u>	<u>-</u>	<u>2,868,098</u>	
Fund balance at end of year		<u>\$ 2,308,589</u>	<u>(85,429)</u>	<u>2,223,160</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Fire Service Area

Comparative Statements of Revenues, Expenditures, Other Financing
Source (Use) and Changes in Fund Balance

For the fiscal years ended June 30, 1998, 1997 and 1996

	1998	1997	1996
Revenues:			
Property taxes	\$ 1,890,568	1,874,932	1,741,692
State shared revenue - entitlement	24,321	26,701	27,560
State grant	-	17,000	-
Contracted services - fire	498,900	501,800	469,200
Rentals	501	501	501
Total revenues	<u>2,414,290</u>	<u>2,420,934</u>	<u>2,238,953</u>
Expenditures:			
Fire protection services	<u>2,392,306</u>	<u>2,487,693</u>	<u>2,489,024</u>
Excess (deficiency) of revenues over expenditures	<u>21,984</u>	<u>(66,759)</u>	<u>(250,071)</u>
Other financing source (use):			
Operating transfer from Harbors Enterprise Fund	-	-	25,000
Operating transfer to Central Equipment Internal Service Fund	-	-	(64,000)
Total other financing source (use)	<u>-</u>	<u>-</u>	<u>(39,000)</u>
Excess (deficiency) of revenues and other financing source over expenditures and other financing use	<u>21,984</u>	<u>(66,759)</u>	<u>(289,071)</u>
Fund balance at beginning of year	<u>367,493</u>	<u>434,252</u>	<u>723,323</u>
Fund balance at end of year	<u>\$ 389,477</u>	<u>367,493</u>	<u>434,252</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Fire Service Area

Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget (Non-GAAP) and Actual

For the fiscal year ended June 30, 1998

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
Revenues:					
Property taxes	\$ 1,897,700	1,890,568	-	1,890,568	(7,132)
State shared revenue - entitlement	25,100	24,321	-	24,321	(779)
State grant	17,000	-	-	-	(17,000)
Contracted services - fire	498,900	498,900	-	498,900	-
Rental	-	501	-	501	501
Total revenues	<u>2,438,700</u>	<u>2,414,290</u>	<u>-</u>	<u>2,414,290</u>	<u>(24,410)</u>
Expenditures and encumbrances -					
Fire protection services	<u>2,453,087</u>	<u>2,392,306</u>	<u>15,049</u>	<u>2,407,355</u>	<u>45,732</u>
Excess (deficiency) of revenues over expenditures and encumbrances	\$ <u>(14,387)</u>	21,984	(15,049)	6,935	<u>21,322</u>
Fund balance at beginning of year		<u>367,493</u>	-	<u>367,493</u>	
Fund balance at end of year		\$ <u>389,477</u>	<u>(15,049)</u>	<u>374,428</u>	