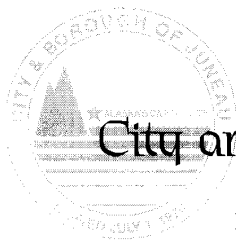
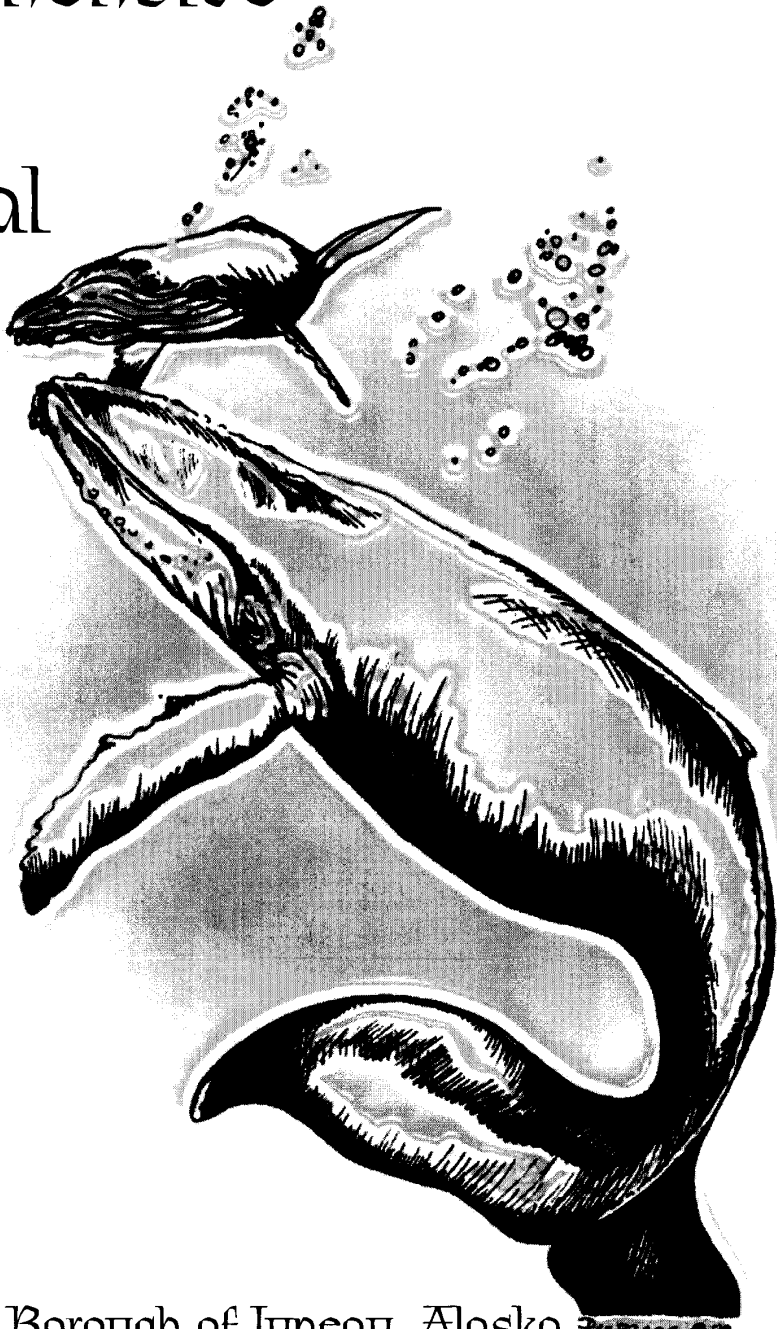


Comprehensive Annual Financial Report



City and Borough of Juneau, Alaska *FERRAZZ 071*

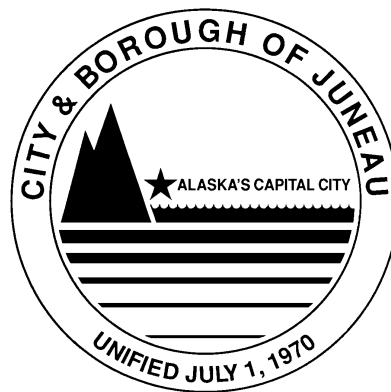
Fiscal Year Ended June 30, 2000

COMPREHENSIVE ANNUAL FINANCIAL REPORT

CITY AND BOROUGH OF JUNEAU

FOR THE FISCAL YEAR

July 1, 1999 to June 30, 2000



PREPARED BY

DEPARTMENT OF FINANCE

CONTROLLER'S DIVISION

CRAIG DUNCAN, FINANCE DIRECTOR

MARY NORCROSS, DEPUTY FINANCE DIRECTOR/CONTROLLER

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.

Marine Passenger Fee – To account for revenues approved by the voters to mitigate the cost of tourism and tourism development.

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Combining Balance Sheet

June 30, 2000

with comparative total amounts for 1999 and 1998

<u>Assets</u>	<u>Sales Tax</u>	<u>Hotel Tax</u>	<u>Tobacco Tax</u>	<u>Tobacco Excise Tax</u>	<u>Capital Transit</u>
Equity in central treasury	\$ 3,181,377	-	-	105,290	-
Receivables, net of allowance for doubtful accounts:					
Accounts	-	-	-	-	34,964
Taxes	4,395,463	194,288	-	-	-
State of Alaska	-	-	-	-	-
Federal government	-	-	-	-	-
Long-term notes	-	-	-	-	-
Inventories	-	-	-	-	266,076
Prepaid items	-	-	-	-	-
Equity in joint ventures	-	-	-	-	-
Total assets	<u>\$ 7,576,840</u>	<u>194,288</u>	<u>-</u>	<u>105,290</u>	<u>301,040</u>
<u>Liabilities and Fund Balances</u>					
<u>Liabilities:</u>					
Interfund payable to General Fund	\$ -	91,098	-	-	80,598
Accounts payable	18	-	-	-	16,690
Accrued salaries, payroll taxes and withholdings payable	-	-	-	-	72,602
Accrued annual leave and compensation time	-	-	-	-	120,207
Accrued and other liabilities	-	-	-	-	-
Deferred revenues	394,698	-	-	-	-
Advance from General Fund	-	-	-	-	-
Total liabilities	<u>394,716</u>	<u>91,098</u>	<u>-</u>	<u>-</u>	<u>290,097</u>
<u>Fund balances (deficits):</u>					
Reserved:					
Subsequent year expenditures	-	23,700	-	44,600	-
Encumbrances	-	-	-	-	2,911
Long-term notes receivable	-	-	-	-	-
Equity in joint ventures	-	-	-	-	-
Unreserved:					
Designated:					
Replacement reserve	-	-	-	-	-
Undesignated	7,182,124	79,490	-	60,690	8,032
Total fund balances (deficits)	<u>7,182,124</u>	<u>103,190</u>	<u>-</u>	<u>105,290</u>	<u>10,943</u>
Total liabilities and fund balances	<u>\$ 7,576,840</u>	<u>194,288</u>	<u>-</u>	<u>105,290</u>	<u>301,040</u>

Community Development Block Grant	Mental Health	Chemical Dependency Services	Centennial Hall Convention Center	Library Minor Contributions	Pass- through Grants	Land	Eaglecrest
60,547	-	355,010	269,732	75,956	-	2,838,449	161,112
-	226,782	310,364	27,775	-	-	136,914	-
-	-	-	-	-	-	-	-
-	541,832	-	-	-	-	-	-
-	-	-	-	-	-	-	-
135,738	-	-	-	-	-	1,655,050	-
-	-	4,839	9,995	-	-	-	295,372
-	-	-	-	-	-	-	-
-	-	-	-	-	-	12,505	-
<u>196,285</u>	<u>768,614</u>	<u>670,213</u>	<u>307,502</u>	<u>75,956</u>	<u>-</u>	<u>4,642,918</u>	<u>456,484</u>
-	-	-	-	-	-	-	-
-	21,927	96,509	9,715	-	-	11,675	22,390
-	50,598	48,006	10,392	-	-	-	11,887
-	78,190	57,898	24,256	-	-	23,888	55,018
-	119,129	-	-	-	-	-	-
89,674	56,565	208,030	13,450	-	-	1,888,631	-
-	1,275,461	-	-	-	-	-	-
<u>89,674</u>	<u>1,601,870</u>	<u>410,443</u>	<u>57,813</u>	<u>-</u>	<u>-</u>	<u>1,924,194</u>	<u>89,295</u>
-	134,900	220,100	-	-	-	172,600	51,800
-	15,685	76,841	542	-	-	541,822	26,743
46,064	-	-	-	-	-	-	-
-	-	-	-	-	-	12,505	-
-	-	-	-	-	-	-	-
60,547	(983,841)	(37,171)	249,147	75,956	-	1,991,797	288,646
<u>106,611</u>	<u>(833,256)</u>	<u>259,770</u>	<u>249,689</u>	<u>75,956</u>	<u>-</u>	<u>2,718,724</u>	<u>367,189</u>
<u>196,285</u>	<u>768,614</u>	<u>670,213</u>	<u>307,502</u>	<u>75,956</u>	<u>-</u>	<u>4,642,918</u>	<u>456,484</u>

(Continued)

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Combining Balance Sheet, Continued

June 30, 2000
with comparative total amounts for 1999 and 1998

<u>Assets</u>	<u>Down- town Parking</u>	<u>Port</u>	<u>Low- income Housing</u>	<u>Roaded Service Area</u>	<u>Fire Service Area</u>
Equity in central treasury	\$ 414,809	-	671,148	2,684,788	701,043
Receivables, net of allowance for doubtful accounts:					
Accounts	-	538,882	-	46,599	-
Taxes	-	-	-	123,484	21,791
State of Alaska	-	-	-	2,133	-
Federal government	-	-	-	3,079	-
Long-term notes	-	-	409,999	-	-
Inventories	-	-	-	347,512	12,530
Prepaid items	-	-	-	-	-
Equity in joint ventures	-	-	-	-	-
Total assets	<u>\$ 414,809</u>	<u>538,882</u>	<u>1,081,147</u>	<u>3,207,595</u>	<u>735,364</u>
<u>Liabilities and Fund Balances</u>					
<u>Liabilities:</u>					
Interfund payable to General Fund	\$ -	50,217	-	-	-
Accounts payable	3,349	-	1,400	294,890	21,821
Accrued salaries, payroll taxes and withholdings payable	-	-	-	306,026	136,049
Accrued annual leave and compensation time	-	-	-	913,209	281,517
Accrued and other liabilities	-	-	-	-	-
Deferred revenues	31,633	-	-	88,818	15,805
Advance from General Fund	-	-	-	-	-
Total liabilities	<u>34,982</u>	<u>50,217</u>	<u>1,400</u>	<u>1,602,943</u>	<u>455,192</u>
<u>Fund balances (deficits):</u>					
Reserved:					
Subsequent year expenditures	-	-	-	268,800	48,000
Encumbrances	-	-	5,681	106,588	7,659
Long-term notes receivable	-	-	409,999	-	-
Equity in joint ventures	-	-	-	-	-
Unreserved:					
Designated:					
Replacement reserve	-	-	-	219,087	-
Undesignated	379,827	488,665	664,067	1,010,177	224,513
Total fund balances (deficits)	<u>379,827</u>	<u>488,665</u>	<u>1,079,747</u>	<u>1,604,652</u>	<u>280,172</u>
Total liabilities and fund balances	<u>\$ 414,809</u>	<u>538,882</u>	<u>1,081,147</u>	<u>3,207,595</u>	<u>735,364</u>

Marine Passenger Fee	Total		
	<u>2000</u>	<u>1999</u>	<u>1998</u>
97,263	11,616,524	11,445,034	11,472,622
920,387	2,242,667	811,063	720,369
	4,735,026	4,516,930	4,347,746
-	543,965	82,748	101,308
-	3,079	-	69,188
-	2,200,787	2,526,332	2,159,323
-	936,324	911,874	999,023
-	-	3,502	-
-	12,505	716,430	699,756
<u>1,017,650</u>	<u>22,290,877</u>	<u>21,013,913</u>	<u>20,569,335</u>
-	221,913	150,114	517,781
-	500,384	600,377	558,222
-	635,560	556,353	465,114
-	1,554,183	1,564,318	1,565,266
-	119,129	119,129	-
-	2,787,304	2,715,048	2,232,960
-	1,275,461	479,008	-
-	7,093,934	6,184,347	5,339,343
-	964,500	2,174,887	1,065,800
-	784,472	4,289,595	4,144,003
-	456,063	464,030	479,359
-	12,505	716,430	699,756
-	219,087	219,087	181,655
<u>1,017,650</u>	<u>12,760,316</u>	<u>6,965,537</u>	<u>8,659,419</u>
<u>1,017,650</u>	<u>15,196,943</u>	<u>14,829,566</u>	<u>15,229,992</u>
<u>1,017,650</u>	<u>22,290,877</u>	<u>21,013,913</u>	<u>20,569,335</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, 2000
with comparative total amounts for 1999 and 1998

	Sales Tax	Hotel Tax	Tobacco Tax	Tobacco Excise Tax	Capital Transit
<u>Revenues:</u>					
Taxes	\$ 28,424,391	1,009,378	-	-	-
State sources:					
Safe communities	-	-	-	-	-
State shared revenue	-	-	-	-	-
Grants - other	-	-	-	-	80,679
Forest receipts	-	-	-	-	-
Federal sources	-	-	-	-	-
Local sources	-	-	-	269,411	-
Charges for services	-	-	-	-	461,558
Contracted services	-	-	-	-	-
Licenses, permits and fees	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Land sales	-	-	-	-	-
Rentals	-	-	-	-	5,400
Equity in earnings of AJT Mining Properties, Inc. joint ventures	-	-	-	-	-
Other	-	-	-	-	2,652
Total revenues	<u>28,424,391</u>	<u>1,009,378</u>	<u>-</u>	<u>269,411</u>	<u>550,289</u>
<u>Expenditures:</u>					
Current:					
Social services	-	-	-	-	-
Recreation	-	-	-	-	-
Community development and lands management	-	-	-	-	-
Low-income housing	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public transportation	-	-	-	-	2,442,826
Community projects	-	-	-	-	-
Tourism and conventions	-	-	-	-	-
Other	393,200	8,400	-	-	-
Total expenditures	<u>393,200</u>	<u>8,400</u>	<u>-</u>	<u>-</u>	<u>2,442,826</u>
Excess (deficiency) of revenues	28,031,191	1,000,978	-	269,411	(1,892,537)
<u>Other financing sources (uses):</u>					
Operating transfers from other funds	854,700	-	-	-	1,827,800
Operating transfers to other funds	(25,609,900)	(931,900)	(487)	(211,000)	-
Operating transfers to component unit	-	-	-	-	-
Total other financing sources (uses)	<u>(24,755,200)</u>	<u>(931,900)</u>	<u>(487)</u>	<u>(211,000)</u>	<u>1,827,800</u>
Excess (deficiency) of revenues and other financing sources over expenditures	3,275,991	69,078	(487)	58,411	(64,737)
Fund balances, as previously reported	3,906,133	34,112	487	46,879	75,680
Cumulative effect of a change in accounting principle	-	-	-	-	-
Fund balances, as restated	<u>3,906,133</u>	<u>34,112</u>	<u>487</u>	<u>46,879</u>	<u>75,680</u>
Equity transfers from other funds	-	-	-	-	-
Equity transfers to other funds	-	-	-	-	-
Fund balances (deficits) at end of year	<u>\$ 7,182,124</u>	<u>103,190</u>	<u>-</u>	<u>105,290</u>	<u>10,943</u>

Ex. 081, p. 8

Community Development Block Grant	Mental Health	Chemical Dependency Services	Centennial Hall Convention Center	Library Minor Contributions	Pass-through Grants	Land	Eaglecrest
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	730,734	1,152,759	-	-	54,038	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	347,289	-	-
-	-	-	-	-	-	-	-
-	736,747	299,246	-	-	-	-	1,174,330
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	196,132	-
-	-	-	-	-	-	621,558	-
-	-	-	187,744	-	-	33,900	-
-	-	-	-	-	-	27,355	-
5,360	-	2,541	99,877	9,813	-	107,051	-
5,360	1,467,481	1,454,546	287,621	9,813	401,327	985,996	1,174,330
-	1,980,320	2,465,073	-	-	-	-	-
-	-	-	-	-	-	-	1,413,747
-	-	-	-	-	-	3,868,271	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	401,327	-	-
-	-	-	1,156,615	-	-	-	-
-	-	-	-	-	-	-	-
-	1,980,320	2,465,073	1,156,615	-	401,327	3,868,271	1,413,747
5,360	(512,839)	(1,010,527)	(868,994)	9,813	-	(2,882,275)	(239,417)
-	310,400	966,700	931,900	-	-	-	358,100
-	-	-	-	-	-	(26,200)	-
-	-	-	-	-	-	-	-
-	310,400	966,700	931,900	-	-	(26,200)	358,100
5,360	(202,439)	(43,827)	62,906	9,813	-	(2,908,475)	118,683
101,251	(630,817)	303,597	186,783	66,143	-	5,155,199	248,506
-	-	-	-	-	-	-	-
101,251	(630,817)	303,597	186,783	66,143	-	5,155,199	248,506
-	-	-	-	-	-	472,000	-
-	-	-	-	-	-	-	-
106,611	(833,256)	259,770	249,689	75,956	-	2,718,724	367,189

(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, 2000
with comparative total amounts for 1999 and 1998

	Down- town <u>Parking</u>	Port	Low- income <u>Housing</u>	Roaded Service <u>Area</u>	Fire Service <u>Area</u>
<u>Revenues:</u>					
Taxes	\$ -	-	-	10,619,586	1,836,441
State sources:					
Safe communities	-	-	-	777,976	-
State shared revenue	-	-	-	123,031	13,044
Grants - other	-	-	-	2,133	-
Forest receipts	-	-	-	199,600	-
Federal sources	-	-	-	3,079	-
Local sources					
Charges for services	194,904	-	-	-	-
Contracted services	-	-	-	-	491,000
Licenses, permits and fees	-	1,747,977	-	984,695	-
Fines and forfeitures	-	-	-	383,511	-
Interest	-	-	-	-	-
Land sales	-	-	-	-	-
Rentals	-	-	-	-	-
Equity in earnings of AJT Mining Properties,					
Inc. joint ventures	-	-	-	-	-
Other	-	-	-	11,053	-
Total revenues	<u>194,904</u>	<u>1,747,977</u>	<u>-</u>	<u>13,104,664</u>	<u>2,340,485</u>
<u>Expenditures:</u>					
Current:					
Social services	-	-	-	-	-
Recreation	-	-	-	2,040,618	-
Community development and lands management	-	-	-	-	-
Low-income housing	-	-	22,953	-	-
Public safety	-	-	-	7,616,729	2,392,206
Public works	-	-	-	2,713,699	-
Public transportation	-	-	-	-	-
Community projects	-	-	-	-	-
Tourism and conventions	-	-	-	-	-
Other	110,375	-	-	-	-
Total expenditures	<u>110,375</u>	<u>-</u>	<u>22,953</u>	<u>12,371,046</u>	<u>2,392,206</u>
Excess (deficiency) of revenues over expenditures	84,529	1,747,977	(22,953)	733,618	(51,721)
Other financing sources (uses):					
Operating transfers from other funds	-	-	-	430,300	-
Operating transfers to other funds	-	(958,300)	-	(1,852,800)	-
Operating transfers to component unit	-	-	-	(191,200)	-
Total other financing sources (uses)	<u>-</u>	<u>(958,300)</u>	<u>-</u>	<u>(1,613,700)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	84,529	789,677	(22,953)	(880,082)	(51,721)
Fund balances, as previously reported	295,298	1,120,988	1,102,700	2,484,734	331,893
Cumulative effect of a change in accounting principle	-	-	-	-	-
Fund balances, as restated	<u>295,298</u>	<u>1,120,988</u>	<u>1,102,700</u>	<u>2,484,734</u>	<u>331,893</u>
Equity transfers from other funds	-	-	-	-	-
Equity transfers to other funds	-	(1,422,000)	-	-	-
Fund balances (deficits) at end of year	<u>\$ 379,827</u>	<u>488,665</u>	<u>1,079,747</u>	<u>1,604,652</u>	<u>280,172</u>

Marine Passenger Fee	Total		
	2000	1999	1998
-	41,889,796	39,770,611	40,912,617
-	777,976	1,179,189	-
-	136,075	220,230	377,856
-	2,020,343	2,203,198	2,395,122
-	199,600	179,789	117,661
-	350,368	1,120,272	232,288
-	269,411	229,822	185,831
-	2,866,785	2,719,653	2,186,311
-	491,000	447,600	498,900
1,017,650	3,750,322	2,370,956	2,686,546
-	383,511	373,614	283,734
-	196,132	134,977	226,799
-	621,558	206,396	527,718
-	227,044	296,729	325,313
-	27,355	16,674	7,936
-	238,347	154,104	143,881
1,017,650	54,445,623	51,623,814	51,108,513
-	4,445,393	4,584,941	4,340,916
-	3,454,365	3,464,114	3,255,489
-	3,868,271	529,360	1,112,150
-	22,953	31,871	287
-	10,008,935	9,608,871	9,805,421
-	2,713,699	2,960,503	2,713,657
-	2,442,826	2,387,125	2,385,464
-	401,327	1,201,298	118,188
-	1,156,615	1,154,220	1,110,119
-	511,975	514,110	480,114
-	29,026,359	26,436,413	25,321,805
1,017,650	25,419,264	25,187,401	25,786,708
-	5,679,900	4,672,200	9,145,600
-	(29,590,587)	(29,148,900)	(34,141,600)
-	(191,200)	(200,000)	(178,100)
-	(24,101,887)	(24,676,700)	(25,174,100)
1,017,650	1,317,377	510,701	612,608
-	14,829,566	15,229,992	14,661,314
-	-	-	(630)
-	14,829,566	15,229,992	14,660,684
-	472,000	12,683	398,862
-	(1,422,000)	(923,810)	(442,162)
1,017,650	15,196,943	14,829,566	15,229,992

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, 2000, 1999 and 1998

	<u>2000</u>	<u>1999</u>	<u>1998</u>
<u>Revenues:</u>			
General sales tax:			
Areawide 2%	\$ 11,101,107	10,601,443	10,483,729
Areawide Recreation 1%	5,596,995	2,508,442	-
Areawide Police Station 1%	-	1,716,521	5,257,725
Areawide Capital Projects 1%	5,550,553	5,300,721	5,241,864
Areawide CIP/Sales Tax Reserve 1%	5,550,553	5,300,721	5,241,864
Total general sales tax	<u>27,799,208</u>	<u>25,427,848</u>	<u>26,225,182</u>
Liquor sales tax - 3%	566,573	518,734	539,923
Miscellaneous	58,610	46,175	48,825
Total revenues	<u>28,424,391</u>	<u>25,992,757</u>	<u>26,813,930</u>
<u>Expenditures - Other</u>	<u>393,200</u>	<u>381,700</u>	<u>341,154</u>
Excess of revenues over expenditures	<u>28,031,191</u>	<u>25,611,057</u>	<u>26,472,776</u>
<u>Other financing sources (uses):</u>			
Operating transfers from:			
General Fund	854,700	-	461,200
Operating transfers to:			
General Fund	(13,633,600)	(14,354,200)	(14,214,000)
Special Revenue Funds:			
Lands	-	-	(2,670,000)
Chemical Dependency	(550,000)	(550,000)	(523,800)
Roaded Service Area	(430,300)	(450,000)	(450,000)
Capital Projects Funds	(6,431,600)	(7,704,500)	(12,205,900)
Enterprise Funds Capital Projects	(4,564,400)	(2,375,000)	-
Total other financing sources (uses)	<u>(24,755,200)</u>	<u>(25,433,700)</u>	<u>(29,602,500)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	3,275,991	177,357	(3,129,724)
Fund balance at beginning of year	3,906,133	3,728,776	6,901,800
Equity transfers from:			
Capital Projects Funds	-	-	392,800
Enterprise Funds Contributed Capital	-	-	6,062
Equity transfers to:			
Enterprise Funds Contributed Capital	-	-	(442,162)
Fund balance at end of year	<u>\$ 7,182,124</u>	<u>3,906,133</u>	<u>3,728,776</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, 2000

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues:</u>					
General sales tax:					
Areawide 2%	\$ 10,679,800	11,101,107	-	11,101,107	421,307
Areawide Recreation 1%	5,352,400	5,596,995	-	5,596,995	244,595
Areawide Capital Projects 1%	5,339,900	5,550,553	-	5,550,553	210,653
Areawide CIP/Sales Tax Reserve 1%	5,339,900	5,550,553	-	5,550,553	210,653
Total general sales tax	26,712,000	27,799,208	-	27,799,208	1,087,208
Liquor sales tax - 3%	545,000	566,573	-	566,573	21,573
Miscellaneous	45,000	58,610	-	58,610	13,610
Total revenues	27,302,000	28,424,391	-	28,424,391	1,122,391
<u>Expenditures - Other</u>	393,200	393,200	-	393,200	-
Excess of revenues over expenditures	26,908,800	28,031,191	-	28,031,191	1,122,391
<u>Other financing source (uses):</u>					
Operating transfers from:					
General Fund	854,700	854,700	-	854,700	-
Operating transfers to:					
General Fund	(13,633,600)	(13,633,600)	-	(13,633,600)	-
Special Revenue Funds:					
Chemical Dependency	(550,000)	(550,000)	-	(550,000)	-
Roaded Service Area	(430,300)	(430,300)	-	(430,300)	-
Capital Projects Funds	(6,431,600)	(6,431,600)	-	(6,431,600)	-
Enterprise Funds Capital Projects	(4,564,400)	(4,564,400)	-	(4,564,400)	-
Total other financing uses	(24,755,200)	(24,755,200)	-	(24,755,200)	-
Excess of revenues and other financing sources over expenditures and other financing uses	\$ 2,153,600	3,275,991	-	3,275,991	1,122,391
Fund balance at beginning of year		3,906,133	-	3,906,133	
Fund balance at end of year		\$ 7,182,124	-	7,182,124	

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, 2000, 1999 and 1998

	<u>2000</u>	<u>1999</u>	<u>1998</u>
<u>Revenues</u> - Taxes	\$ 1,009,378	873,788	885,267
<u>Expenditures</u> - Other	<u>8,400</u>	<u>8,400</u>	<u>8,400</u>
Excess of revenues over expenditures	<u>1,000,978</u>	<u>865,388</u>	<u>876,867</u>
<u>Other financing uses:</u>			
General Fund	-	-	(56,700)
Centennial Hall Convention Center Special Revenue Fund	<u>(931,900)</u>	<u>(857,000)</u>	<u>(920,000)</u>
Total other financing uses	<u>(931,900)</u>	<u>(857,000)</u>	<u>(976,700)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	69,078	8,388	(99,833)
Fund balance at beginning of year	<u>34,112</u>	<u>25,724</u>	<u>125,557</u>
Fund balance at end of year	<u>\$ 103,190</u>	<u>34,112</u>	<u>25,724</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Hotel Tax

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

For the fiscal year ended June 30, 2000

	<u>Final Budget</u>	<u>Revenues, expenditures or transfers</u>	<u>Encum- brances</u>	<u>Actual on budgetary basis</u>	<u>Variance favorable (unfavorable)</u>
<u>Revenues</u> - Taxes	\$ 900,000	1,009,378	-	1,009,378	109,378
<u>Expenditures</u> - Other	<u>8,400</u>	<u>8,400</u>	<u>-</u>	<u>8,400</u>	<u>-</u>
Excess of revenues over expenditures	<u>891,600</u>	<u>1,000,978</u>	<u>-</u>	<u>1,000,978</u>	<u>109,378</u>
<u>Other financing use</u> - Operating transfer to Centennial Hall Convention Center Special Revenue Fund	<u>(931,900)</u>	<u>(931,900)</u>	<u>-</u>	<u>(931,900)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing use	\$ <u><u>(40,300)</u></u>	69,078	-	69,078	<u><u>109,378</u></u>
Fund balance at beginning of year		<u>34,112</u>	<u>-</u>	<u>34,112</u>	
Fund balance at end of year		\$ <u><u>103,190</u></u>	<u>-</u>	<u>103,190</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Tobacco Tax

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

For the fiscal years ended June 30, 2000, 1999 and 1998

	<u>2000</u>	<u>1999</u>	<u>1998</u>
<u>Revenues:</u>			
State sources	\$ -	-	127,156
Interest	-	-	206
Total revenues	<u>-</u>	<u>-</u>	<u>127,362</u>
<u>Other financing use</u> - Operating transfer to Debt Service Fund	<u>(487)</u>	<u>(5,700)</u>	<u>(124,300)</u>
Excess (deficiency) of revenues over other financing use	(487)	(5,700)	3,062
Fund balance at beginning of year	<u>487</u>	<u>6,187</u>	<u>3,125</u>
Fund balance at end of year	<u>\$ -</u>	<u>487</u>	<u>6,187</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, 2000

	<u>Final Budget</u>	<u>Revenues, expenditures or transfers</u>	<u>Encum- brances</u>	<u>Actual on budgetary basis</u>	<u>Variance favorable (unfavorable)</u>
<u>Revenues:</u>					
State sources	\$ -	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Other financing use -</u>					
Operating transfer to Debt Service Fund	<u>(500)</u>	<u>(487)</u>	-	<u>(487)</u>	<u>13</u>
Excess (deficiency) of revenues over other financing use	<u>\$ (500)</u>	(487)	-	(487)	<u>13</u>
Fund balance at beginning of year		<u>487</u>	-	<u>487</u>	
Fund balance at end of year		<u>\$ -</u>	<u>-</u>	<u>-</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Tobacco Excise Tax

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

For the fiscal years ended June 30, 2000, 1999 and 1998

	<u>2000</u>	<u>1999</u>	<u>1998</u>
<u>Revenues</u> - Local sources	\$ 269,411	229,822	185,454
<u>Other financing use</u> - Operating transfer to Chemical Dependency Special Revenue Fund	<u>(211,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>
Excess (deficiency) of revenues over other financing use	58,411	29,822	(14,546)
Fund balance at beginning of year	<u>46,879</u>	<u>17,057</u>	<u>31,603</u>
Fund balance at end of year	<u>\$ 105,290</u>	<u>46,879</u>	<u>17,057</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, 2000

	<u>Final Budget</u>	<u>Revenues, expenditures or transfers</u>	<u>Encum- brances</u>	<u>Actual on budgetary basis</u>	<u>Variance favorable (unfavorable)</u>
<u>Revenues</u> - Local sources	\$ 200,000	269,411	-	269,411	69,411
<u>Other financing use</u> - Operating transfer to Chemical Dependency Special Revenue Fund	<u>(211,000)</u>	<u>(211,000)</u>	-	<u>(211,000)</u>	-
Excess (deficiency) of revenues over other financing use	<u>\$ (11,000)</u>	58,411	-	58,411	<u>69,411</u>
Fund balance at beginning of year		<u>46,879</u>	-	<u>46,879</u>	
Fund balance at end of year		<u>\$ 105,290</u>	-	<u>105,290</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Capital Transit

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

For the fiscal years ended June 30, 2000, 1999 and 1998

	<u>2000</u>	<u>1999</u>	<u>1998</u>
<u>Revenues:</u>			
State sources - Urban Mass Transportation			
Administration grant	\$ 80,679	80,679	105,631
Charges for services	461,558	482,816	498,248
Rental	5,400	5,400	5,400
Other	2,652	19,129	19,927
Total revenues	<u>550,289</u>	<u>588,024</u>	<u>629,206</u>
<u>Expenditures:</u>			
Operations	1,866,919	1,805,727	1,793,969
Maintenance	575,907	581,398	591,495
Total expenditures	<u>2,442,826</u>	<u>2,387,125</u>	<u>2,385,464</u>
Deficiency of revenues over expenditures	(1,892,537)	(1,799,101)	(1,756,258)
<u>Other financing source</u> - Operating transfer			
from Roaded Service Area Special Revenue Fund	<u>1,827,800</u>	<u>1,773,000</u>	<u>1,728,000</u>
Deficiency of revenues and other financing source over expenditures	(64,737)	(26,101)	(28,258)
Fund balance at beginning of year	<u>75,680</u>	<u>101,781</u>	<u>130,039</u>
Fund balance at end of year	<u>\$ 10,943</u>	<u>75,680</u>	<u>101,781</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, 2000

	Final Budget	Revenues, expenses or transfers	Adjustment to budgetary basis	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues:</u>					
State sources - Urban Mass					
Transportation Administration grant	\$ 84,000	80,679	-	80,679	(3,321)
Charges for services	520,700	461,558	-	461,558	(59,142)
Rental	5,400	5,400	-	5,400	-
Other	24,100	2,652	-	2,652	(21,448)
Total revenues	<u>634,200</u>	<u>550,289</u>	<u>-</u>	<u>550,289</u>	<u>(83,911)</u>
<u>Expenditures and encumbrances:</u>					
Operations	1,807,280	1,866,919	295	1,867,214	(59,934)
Maintenance	630,114	575,907	2,616	578,523	51,591
Total expenditures and encumbrances	<u>2,437,394</u>	<u>2,442,826</u>	<u>2,911</u>	<u>2,445,737</u>	<u>(8,343)</u>
Deficiency of revenues over expenditures and encumbrances	(1,803,194)	(1,892,537)	(2,911)	(1,895,448)	(92,254)
<u>Other financing source - Operating transfer</u>					
from Roded Service Area					
Special Revenue Fund	<u>1,827,800</u>	<u>1,827,800</u>	<u>-</u>	<u>1,827,800</u>	<u>-</u>
Excess (deficiency) of revenues and other financing source over expenditures and encumbrances	\$ <u>24,606</u>	(64,737)	(2,911)	(67,648)	<u>(92,254)</u>
Fund balance at beginning of year		<u>75,680</u>	<u>-</u>	<u>75,680</u>	
Fund balance at end of year		<u>\$ 10,943</u>	<u>(2,911)</u>	<u>8,032</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, 2000, 1999 and 1998

	<u>2000</u>	<u>1999</u>	<u>1998</u>
<u>Revenues:</u>			
Community Development Block Grant	\$ -	6,686	193,314
Federal reprogrammed loan receipts	-	-	377
Bad debt	<u>5,360</u>	<u>-</u>	<u>-</u>
Total revenues	5,360	6,686	193,691
<u>Expenditures:</u>			
Community development and lands management	<u>-</u>	<u>6,719</u>	<u>210,974</u>
Excess (deficiency) of revenues over expenditures	5,360	(33)	(17,283)
Fund balance at beginning of year	<u>101,251</u>	<u>101,284</u>	<u>118,567</u>
Fund balance at end of year	<u>\$ 106,611</u>	<u>101,251</u>	<u>101,284</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, 2000

	<u>Final Budget</u>	<u>Revenues, expenditures or transfers</u>	<u>Encum- brances</u>	<u>Actual on budgetary basis</u>	<u>Variance favorable (unfavorable)</u>
<u>Revenues:</u>					
Community Development Block Grant	\$ -	-	-	-	-
Federal reprogrammed loan receipts	-	-	-	-	-
Bad debt	-	5,360	-	5,360	5,360
Total revenues	-	5,360	-	5,360	5,360
<u>Expenditures - Community development and lands management</u>					
	-	-	-	-	-
Excess of revenues over expenditures	\$ -	5,360	-	5,360	5,360
Fund balance at beginning of year		101,251	-	101,251	
Fund balance at end of year		\$ 106,611	-	106,611	

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, 2000, 1999 and 1998

	<u>2000</u>	<u>1999</u>	<u>1998</u>
<u>Revenues:</u>			
State sources:			
Mental Health Grant	\$ 699,574	748,163	789,367
Alaska Youth Initiative Grant	31,160	56,560	57,720
Charges for Services - Clinic fees	1,544,527	1,612,503	1,350,681
Less: Contractual allowances	(759,664)	(887,709)	(722,528)
Bad debt	(48,116)	(186,297)	(24,522)
Total revenues	<u>1,467,481</u>	<u>1,343,220</u>	<u>1,450,718</u>
<u>Expenditures:</u>			
Alaska Youth Initiative	163,730	144,449	129,437
Clinic	<u>1,816,590</u>	<u>1,960,192</u>	<u>1,894,535</u>
Total expenditures	<u>1,980,320</u>	<u>2,104,641</u>	<u>2,023,972</u>
Deficiency of revenues over expenditures	(512,839)	(761,421)	(573,254)
<u>Other financing source:</u>			
Operating transfer from General Fund	<u>310,400</u>	<u>291,900</u>	<u>286,200</u>
Deficiency of revenues and other financing source over expenditures	(202,439)	(469,521)	(287,054)
Fund balance (deficit) at beginning of year	<u>(630,817)</u>	<u>(161,296)</u>	<u>125,758</u>
Fund deficit at end of year	<u>\$ (833,256)</u>	<u>(630,817)</u>	<u>(161,296)</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Mental Health

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

For the fiscal year ended June 30, 2000

	<u>Final Budget</u>	<u>Revenues, expenditures or transfers</u>	<u>Encum- brances</u>	<u>Actual on budgetary basis</u>	<u>Variance favorable (unfavorable)</u>
<u>Revenues:</u>					
State sources:					
Mental Health Grant	\$ 785,700	699,574	-	699,574	(86,126)
Alaska Youth Initiative Grant	63,600	31,160	-	31,160	(32,440)
Charges for Services - Clinic Fees	1,423,100	1,544,527	-	1,544,527	121,427
Less: Contractual allowances	(628,500)	(759,664)	-	(759,664)	(131,164)
Bad debt	(15,000)	(48,116)	-	(48,116)	(33,116)
Total revenues	<u>1,628,900</u>	<u>1,467,481</u>	<u>-</u>	<u>1,467,481</u>	<u>(161,419)</u>
<u>Expenditures and encumbrances:</u>					
Alaska Youth Initiative	320,900	163,730	-	163,730	157,170
Clinic	<u>2,213,078</u>	<u>1,816,590</u>	<u>15,685</u>	<u>1,832,275</u>	<u>380,803</u>
Total expenditures and encumbrances	<u>2,533,978</u>	<u>1,980,320</u>	<u>15,685</u>	<u>1,996,005</u>	<u>537,973</u>
Excess (deficiency) of revenues over expenditures and encumbrances	(905,078)	(512,839)	(15,685)	(528,524)	376,554
<u>Other financing source -</u>					
Operating transfer from General Fund	<u>310,400</u>	<u>310,400</u>	<u>-</u>	<u>310,400</u>	<u>-</u>
Excess (deficiency) of revenues and other financing source over expenditures and encumbrances	<u>\$ (594,678)</u>	(202,439)	(15,685)	(218,124)	<u>376,554</u>
Fund deficit at beginning of year		<u>(630,817)</u>	<u>-</u>	<u>(630,817)</u>	
Fund deficit at end of year		<u>\$ (833,256)</u>	<u>(15,685)</u>	<u>(848,941)</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, 2000, 1999 and 1998

	<u>2000</u>	<u>1999</u>	<u>1998</u>
<u>Revenues:</u>			
State sources:			
Health and social services grant	\$ 934,466	931,491	931,491
Other grants	218,293	286,294	209,650
Charges for services	1,369,109	1,267,486	1,382,898
Less: Contractual allowances	(883,663)	(881,051)	(937,835)
Bad debt	(186,200)	(141,124)	(206,223)
Other	2,541	4,676	6,777
Total revenues	<u>1,454,546</u>	<u>1,467,772</u>	<u>1,386,758</u>
<u>Expenditures:</u>			
Adult Treatment	2,209,737	2,212,645	2,107,021
Youth Treatment	255,336	267,655	209,923
Total expenditures	<u>2,465,073</u>	<u>2,480,300</u>	<u>2,316,944</u>
Deficiency of revenues over expenditures	(1,010,527)	(1,012,528)	(930,186)
<u>Other financing sources:</u>			
Operating transfers from:			
General Fund	205,700	187,200	183,500
Special Revenue Funds:			
Sales Tax	550,000	550,000	523,800
Tobacco Excise Tax	211,000	200,000	200,000
Total other financing sources	<u>966,700</u>	<u>937,200</u>	<u>907,300</u>
Deficiency of revenues and other financing sources over expenditures	(43,827)	(75,328)	(22,886)
Fund balance at beginning of year	<u>303,597</u>	<u>378,925</u>	<u>401,811</u>
Fund balance at end of year	<u>\$ 259,770</u>	<u>303,597</u>	<u>378,925</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, 2000

	<u>Final Budget</u>	<u>Revenues, expenditures or transfers</u>	<u>Encum- brances</u>	<u>Actual on budgetary basis</u>	<u>Variance favorable (unfavorable)</u>
<u>Revenues:</u>					
State sources:					
Health and social services grant	\$ 1,054,700	934,466	-	934,466	(120,234)
Other grants	169,800	218,293	-	218,293	48,493
Charges for services	1,578,500	1,369,109	-	1,369,109	(209,391)
Less: Contractual allowances	(995,000)	(883,663)	-	(883,663)	111,337
Bad debt	(169,000)	(186,200)	-	(186,200)	(17,200)
Other	6,100	2,541	-	2,541	(3,559)
Total revenues	<u>1,645,100</u>	<u>1,454,546</u>	<u>-</u>	<u>1,454,546</u>	<u>(190,554)</u>
<u>Expenditures and encumbrances:</u>					
Adult Treatment	2,352,933	2,209,737	75,403	2,285,140	67,793
Youth Treatment	286,606	255,336	1,438	256,774	29,832
Total expenditures and encumbrances	<u>2,639,539</u>	<u>2,465,073</u>	<u>76,841</u>	<u>2,541,914</u>	<u>97,625</u>
Deficiency of revenues over expenditures and encumbrances	(994,439)	(1,010,527)	(76,841)	(1,087,368)	(92,929)
<u>Other financing sources:</u>					
Operating transfers from:					
General Fund	205,700	205,700	-	205,700	-
Special Revenue Funds:					
Sales Tax	550,000	550,000	-	550,000	-
Tobacco Excise Tax	211,000	211,000	-	211,000	-
Total other financing sources	<u>966,700</u>	<u>966,700</u>	<u>-</u>	<u>966,700</u>	<u>-</u>
Deficiency of revenues and other financing sources over expenditures and encumbrances	\$ <u>(27,739)</u>	(43,827)	(76,841)	(120,668)	<u>(92,929)</u>
Fund balance at beginning of year		<u>303,597</u>	<u>-</u>	<u>303,597</u>	
Fund balance at end of year		<u>\$ 259,770</u>	<u>(76,841)</u>	<u>182,929</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, 2000, 1999 and 1998

	<u>2000</u>	<u>1999</u>	<u>1998</u>
<u>Revenues:</u>			
Rental income	\$ 187,744	187,049	153,272
Concessions	49,337	39,400	42,444
Other	<u>50,540</u>	<u>55,605</u>	<u>58,714</u>
Total revenues	<u>287,621</u>	<u>282,054</u>	<u>254,430</u>
<u>Expenditures:</u>			
Operations	500,315	550,020	461,319
Visitor information	<u>656,300</u>	<u>604,200</u>	<u>648,800</u>
Total expenditures	<u>1,156,615</u>	<u>1,154,220</u>	<u>1,110,119</u>
Deficiency of revenues over expenditures	(868,994)	(872,166)	(855,689)
<u>Other financing source</u> - Operating transfer from Hotel Tax Special Revenue Fund			
	<u>931,900</u>	<u>857,000</u>	<u>920,000</u>
Excess (deficiency) of revenues and other financing source over expenditures	62,906	(15,166)	64,311
Fund balance at beginning of year	<u>186,783</u>	<u>201,949</u>	<u>137,638</u>
Fund balance at end of year	<u>\$ 249,689</u>	<u>186,783</u>	<u>201,949</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, 2000

	<u>Final Budget</u>	<u>Revenues, expenditures or transfers</u>	<u>Encum- brances</u>	<u>Actual on budgetary basis</u>	<u>Variance favorable (unfavorable)</u>
<u>Revenues:</u>					
Rental income	\$ 175,600	187,744	-	187,744	12,144
Concessions	47,800	49,337	-	49,337	1,537
Other	52,100	50,540	-	50,540	(1,560)
Total revenues	<u>275,500</u>	<u>287,621</u>	<u>-</u>	<u>287,621</u>	<u>12,121</u>
<u>Expenditures and encumbrances:</u>					
Operations	559,679	500,315	542	500,857	58,822
Visitor information	656,300	656,300	-	656,300	-
Total expenditures and encumbrances	<u>1,215,979</u>	<u>1,156,615</u>	<u>542</u>	<u>1,157,157</u>	<u>58,822</u>
Excess (deficiency) of revenues over expenditures and encumbrances	(940,479)	(868,994)	(542)	(869,536)	70,943
<u>Other financing source - Operating transfer from Hotel Tax Special Revenue Fund</u>					
	<u>931,900</u>	<u>931,900</u>	<u>-</u>	<u>931,900</u>	<u>-</u>
Excess (deficiency) of revenues and other financing source over expenditures and encumbrances	<u>\$ (8,579)</u>	62,906	(542)	62,364	<u>70,943</u>
Fund balance at beginning of year		<u>186,783</u>	<u>-</u>	<u>186,783</u>	
Fund balance at end of year		<u>\$ 249,689</u>	<u>(542)</u>	<u>249,147</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, 2000, 1999 and 1998

	<u>2000</u>	<u>1999</u>	<u>1998</u>
<u>Revenues</u> - Donations	\$ 9,813	9,060	7,954
<u>Expenditures</u> - Materials	-	<u>3,500</u>	-
Excess of revenues over expenditures	9,813	5,560	7,954
Fund balance at beginning of year	<u>66,143</u>	<u>60,583</u>	<u>52,629</u>
Fund balance at end of year	<u>\$ 75,956</u>	<u>66,143</u>	<u>60,583</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, 2000

	<u>Final Budget</u>	<u>Revenues, expenditures or transfers</u>	<u>Encum- brances</u>	<u>Actual on budgetary basis</u>	<u>Variance favorable (unfavorable)</u>
<u>Revenues</u> - Donations	\$ 7,700	9,813	-	9,813	2,113
<u>Expenditures</u> - Materials	<u>7,700</u>	-	-	-	<u>7,700</u>
Excess of revenues over expenditures	\$ <u>-</u>	9,813	-	9,813	<u>9,813</u>
Fund balance at beginning of year		<u>66,143</u>	-	<u>66,143</u>	
Fund balance at end of year		<u>\$ 75,956</u>	<u>-</u>	<u>75,956</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, 2000, 1999 and 1998

	<u>2000</u>	<u>1999</u>	<u>1998</u>
<u>Revenues:</u>			
State grants and entitlement	\$ 54,038	81,063	85,712
Federal grants	347,289	1,120,235	32,476
Total revenues	<u>401,327</u>	<u>1,201,298</u>	<u>118,188</u>
<u>Expenditures:</u>			
HUD Alaska One - pass-through grant	347,289	1,120,235	32,476
Community projects - pass-through grants:			
Juneau Alliance for the Mentally Ill (JAMI)	3,336	5,004	5,259
AWARE	16,010	24,019	25,240
REACH, Inc.	9,674	14,511	15,249
Saint Ann's Nursing Home	14,677	22,017	23,663
Juneau Youth Services	10,341	15,512	16,301
Total expenditures	<u>401,327</u>	<u>1,201,298</u>	<u>118,188</u>
Excess of revenues over expenditures	-	-	-
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

Pass-through Grants

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

For the fiscal year ended June 30, 2000

	<u>Final Budget</u>	<u>Revenues, expenditures or transfers</u>	<u>Encum- brances</u>	<u>Actual on budgetary basis</u>	<u>Variance favorable (unfavorable)</u>
<u>Revenues:</u>					
State grants and entitlement	\$ 50,100	54,038	-	54,038	3,938
Federal grants	<u>347,289</u>	<u>347,289</u>	<u>-</u>	<u>347,289</u>	<u>-</u>
Total revenues	<u>397,389</u>	<u>401,327</u>	<u>-</u>	<u>401,327</u>	<u>3,938</u>
<u>Expenditures:</u>					
HUD Alaska One - pass-through grant	347,289	347,289	-	347,289	-
Community projects - pass-through grants:					
Juneau Alliance for the Mentally Ill (JAMI)	3,100	3,336	-	3,336	(236)
AWARE	14,800	16,010	-	16,010	(1,210)
REACH, Inc.	9,000	9,674	-	9,674	(674)
Saint Ann's Nursing Home	13,600	14,677	-	14,677	(1,077)
Juneau Youth Services	<u>9,600</u>	<u>10,341</u>	<u>-</u>	<u>10,341</u>	<u>(741)</u>
Total expenditures	<u>397,389</u>	<u>401,327</u>	<u>-</u>	<u>401,327</u>	<u>(3,938)</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 the fiscal years ended June 30, 2000, 1999 and 1998

	<u>2000</u>	<u>1999</u>	<u>1998</u>
<u>Revenues:</u>			
Solid waste management fees	\$ -	-	371,298
Interest	196,132	134,977	226,593
Land sales	621,558	206,396	527,718
Rentals	33,900	104,280	166,140
Equity in earnings of AJT Mining Properties, Inc. joint ventures	27,355	16,674	7,936
Gravel sales - Lemon Creek gravel pit	216,110	169,084	39,072
Less bad debts	<u>(109,059)</u>	<u>(145,763)</u>	<u>(38,399)</u>
Total revenues	<u>985,996</u>	<u>485,648</u>	<u>1,300,358</u>
<u>Expenditures:</u>			
Land management	173,426	177,494	187,435
Land acquisition	3,428,859	149,889	128,859
Land management response	9,431	9,830	16,575
Joint Master Plan - Douglas	-	2,590	-
Land Disposal	-	-	3,258
Land Selection	64,662	45,482	145,467
Grants	20,575	24,626	-
Lease maintenance	6,162	5,165	23,176
Lemon Creek gravel pit	108,912	73,222	26,026
Miscellaneous lot sales	104	3,300	4,430
Miscellaneous property examinations	38,914	31,043	9,053
Foreclosures and LID payments	17,226	-	42,912
Solid waste management	-	-	313,985
Total expenditures	<u>3,868,271</u>	<u>522,641</u>	<u>901,176</u>
Excess (deficiency) of revenues over expenditures	<u>(2,882,275)</u>	<u>(36,993)</u>	<u>399,182</u>
<u>Other financing sources (uses):</u>			
Operating transfers from:			
General Fund	-	-	1,330,000
Sales Tax Special Revenue Fund	-	-	2,670,000
Operating transfers to:			
General Fund	(26,200)	(25,400)	(23,800)
Roaded Service Area Special Revenue Fund	-	-	(29,800)
Total other financing sources (uses)	<u>(26,200)</u>	<u>(25,400)</u>	<u>3,946,400</u>
Excess (deficiency) of revenues and other financing sources over expenditures, encumbrances and other financing sources (uses)	<u>(2,908,475)</u>	<u>(62,393)</u>	<u>4,345,582</u>
Fund balance at beginning of year	5,155,199	5,493,719	1,148,137
Equity transfers from (to):			
Port Fund	472,000	-	-
Capital Projects Funds	-	12,683	-
Waste Management Fund	-	(288,810)	-
Fund balance at end of year	<u>\$ 2,718,724</u>	<u>5,155,199</u>	<u>5,493,719</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Land

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

For the fiscal year ended June 30, 2000

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues:</u>					
Interest	\$ 137,500	196,132	-	196,132	58,632
Land sales	81,000	621,558	-	621,558	540,558
Rentals	102,100	33,900	-	33,900	(68,200)
Equity in earnings of AJT Mining Properties, Inc. joint ventures	-	27,355	-	27,355	27,355
Gravel sales - Lemon Creek gravel pit	65,100	216,110	-	216,110	151,010
Less bad debts	-	(109,059)	-	(109,059)	(109,059)
Total revenues	<u>385,700</u>	<u>985,996</u>	<u>-</u>	<u>985,996</u>	<u>600,296</u>
<u>Expenditures and encumbrances:</u>					
Land management	156,965	173,426	10	173,436	(16,471)
Land acquisition	3,928,900	3,428,859	500,000	3,928,859	41
Land management response	32,205	9,431	14,307	23,738	8,467
Joint Master Plan - Douglas	-	-	-	-	-
Land Selection	132,494	64,662	18,071	82,733	49,761
Grants	-	20,575	-	20,575	(20,575)
Lease maintenance	7,100	6,162	-	6,162	938
Lemon Creek gravel pit	114,154	108,912	9,434	118,346	(4,192)
Miscellaneous lot sales	1,500	104	-	104	1,396
Miscellaneous property examinations	27,000	38,914	-	38,914	(11,914)
Foreclosures and LID payments	20,000	17,226	-	17,226	2,774
Total expenditures and encumbrances	<u>4,420,318</u>	<u>3,868,271</u>	<u>541,822</u>	<u>4,410,093</u>	<u>10,225</u>
Excess (deficiency) of revenues over expenditures and encumbrances	(4,034,618)	(2,882,275)	(541,822)	(3,424,097)	610,521
<u>Other financing use - Operating transfer</u>					
to General Fund	<u>(26,200)</u>	<u>(26,200)</u>	<u>-</u>	<u>(26,200)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures, encumbrances and other financing use	(4,060,818)	(2,908,475)	(541,822)	(3,450,297)	610,521
Equity transfer from Port Fund	<u>472,000</u>	<u>472,000</u>	<u>-</u>	<u>472,000</u>	<u>-</u>
Excess (deficiency) of revenues and equity transfers over expenditures, encumbrances and other financing use	<u>\$ (3,588,818)</u>	(2,436,475)	(541,822)	(2,978,297)	<u>610,521</u>
Fund balance at beginning of year		<u>5,155,199</u>	<u>-</u>	<u>5,155,199</u>	
Fund balance at end of year		<u>\$ 2,718,724</u>	<u>(541,822)</u>	<u>2,176,902</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Eaglecrest Ski Area

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

For the fiscal years ended June 30, 2000, 1999 and 1998

	<u>2000</u>	<u>1999</u>	<u>1998</u>
<u>Revenues:</u>			
Charges for services:			
Ski tickets	\$ 718,204	710,584	388,748
Ski school fees	90,857	112,618	63,848
Other	365,269	424,461	208,656
Total revenues	<u>1,174,330</u>	<u>1,247,663</u>	<u>661,252</u>
<u>Expenditures:</u>			
Ski area operations	1,023,025	1,001,771	865,505
Ski school operations	115,496	109,449	89,030
Ski area maintenance	275,226	289,155	194,002
Total expenditures	<u>1,413,747</u>	<u>1,400,375</u>	<u>1,148,537</u>
Deficiency of revenues over expenditures	(239,417)	(152,712)	(487,285)
<u>Other financing sources</u> - Operating transfers from:			
General Fund	333,100	333,100	333,100
Roaded Service Area Special Revenue Fund	25,000	30,000	30,000
Total other financing sources	<u>358,100</u>	<u>363,100</u>	<u>363,100</u>
Excess (deficiency) of revenues and other financing sources over expenditures	118,683	210,388	(124,185)
Fund balance at beginning of the year	<u>248,506</u>	<u>38,118</u>	<u>162,303</u>
Fund balance at end of year	<u>\$ 367,189</u>	<u>248,506</u>	<u>38,118</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, 2000

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues:</u>					
Charges for services:					
Ski tickets	\$ 647,700	718,204	-	718,204	70,504
Ski school fees	111,000	90,857	-	90,857	(20,143)
Other	299,300	365,269	-	365,269	65,969
Total revenues	<u>1,058,000</u>	<u>1,174,330</u>	<u>-</u>	<u>1,174,330</u>	<u>116,330</u>
<u>Expenditures and encumbrances:</u>					
Ski area operations	1,007,479	1,023,025	26,357	1,049,382	(41,903)
Ski school operations	105,397	115,496	-	115,496	(10,099)
Ski area maintenance	327,230	275,226	386	275,612	51,618
Total expenditures and encumbrances	<u>1,440,106</u>	<u>1,413,747</u>	<u>26,743</u>	<u>1,440,490</u>	<u>(384)</u>
Excess (deficiency) of revenues over expenditures and encumbrances	(382,106)	(239,417)	(26,743)	(266,160)	115,946
<u>Other financing sources - Operating transfers from:</u>					
General Fund	333,100	333,100	-	333,100	-
Roaded Service Area Special Revenue Fund	25,000	25,000	-	25,000	-
Total other financing sources	<u>358,100</u>	<u>358,100</u>	<u>-</u>	<u>358,100</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and encumbrances	<u>\$ (24,006)</u>	118,683	(26,743)	91,940	<u>115,946</u>
Fund balance at beginning of year		<u>248,506</u>	<u>-</u>	<u>248,506</u>	
Fund balance at end of year		<u>\$ 367,189</u>	<u>(26,743)</u>	<u>340,446</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, 2000, 1999 and 1998

	<u>2000</u>	<u>1999</u>	<u>1998</u>
<u>Revenues</u> - Charges for parking	\$ <u>194,904</u>	<u>205,366</u>	<u>184,340</u>
<u>Expenditures:</u>			
Salaries and fringe benefits	11,214	11,627	11,005
Utilities	21,564	19,571	18,587
Contractual services	22,306	32,382	24,181
Maintenance services	39,239	39,906	46,004
Other	<u>16,052</u>	<u>17,024</u>	<u>29,034</u>
Total expenditures	<u>110,375</u>	<u>120,510</u>	<u>128,811</u>
Excess of revenues over expenditures	84,529	84,856	55,529
Fund balance at beginning of year	<u>295,298</u>	<u>210,442</u>	<u>154,913</u>
Fund balance at end of year	\$ <u><u>379,827</u></u>	<u><u>295,298</u></u>	<u><u>210,442</u></u>

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, 2000

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues</u> - Charges for parking	\$ 224,000	194,904	-	194,904	(29,096)
<u>Expenditures:</u>					
Salaries and fringe benefits	14,000	11,214	-	11,214	2,786
Utilities	21,000	21,564	-	21,564	(564)
Contractual services	50,100	22,306	-	22,306	27,794
Maintenance services	63,000	39,239	-	39,239	23,761
Other	16,200	16,052	-	16,052	148
Total expenditures	<u>164,300</u>	<u>110,375</u>	<u>-</u>	<u>110,375</u>	<u>53,925</u>
Excess of revenues over expenditures	<u>\$ 59,700</u>	84,529	-	84,529	<u>24,829</u>
Fund balance at beginning of year		<u>295,298</u>	<u>-</u>	<u>295,298</u>	
Fund balance at end of year		<u>\$ 379,827</u>	<u>-</u>	<u>379,827</u>	

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, 2000, 1999 and 1998

	<u>2000</u>	<u>1999</u>	<u>1998</u>
<u>Revenues</u> - Port fees	\$ 1,747,977	1,385,982	1,358,051
<u>Other financing use:</u>			
Operating transfers to Debt Service Fund	<u>(958,300)</u>	<u>(824,100)</u>	<u>(965,300)</u>
Excess of revenues over other financing use	789,677	561,882	392,751
Fund balance at beginning of year	1,120,988	1,194,106	801,355
Equity transfers to:			
Land Special Revenue Fund	(472,000)	-	-
Enterprise Funds Capital Projects	<u>(950,000)</u>	<u>(635,000)</u>	<u>-</u>
Fund balance at end of year	\$ <u>488,665</u>	<u>1,120,988</u>	<u>1,194,106</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, 2000

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues</u> - Port fees	\$ 1,661,000	1,747,977	-	1,747,977	86,977
<u>Other financing use:</u>					
Operating transfer to Debt Service Fund	<u>(958,300)</u>	<u>(958,300)</u>	-	<u>(958,300)</u>	-
Excess of revenues over other financing uses	702,700	789,677	-	789,677	86,977
Equity transfers to:					
Land Special Revenue Fund	(472,000)	(472,000)	-	(472,000)	-
Enterprise Funds Capital Projects	<u>(950,000)</u>	<u>(950,000)</u>	-	<u>(950,000)</u>	-
Total equity transfers	<u>(1,422,000)</u>	<u>(1,422,000)</u>	-	<u>(1,422,000)</u>	-
Excess (deficiency) of revenues and equity transfers over other financing uses	<u>\$ (719,300)</u>	(632,323)	-	(632,323)	<u>86,977</u>
Fund balance at beginning of year		<u>1,120,988</u>	-	<u>1,120,988</u>	
Fund balance at end of year		<u>\$ 488,665</u>	-	<u>488,665</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, 2000, 1999 and 1998

	<u>2000</u>	<u>1999</u>	<u>1998</u>
<u>Revenues</u> - Bad debt	\$ -	-	5,000
<u>Expenditures:</u>			
Affordable Housing Program grant	-	31,718	-
Affordable Housing Loan Program	-	153	287
Thane Road Campground grant	<u>22,953</u>	-	-
Total expenditures	<u>22,953</u>	<u>31,871</u>	<u>287</u>
Excess (deficiency) of revenues over expenditures	(22,953)	(31,871)	4,713
Fund balance at beginning of year	<u>1,102,700</u>	<u>1,134,571</u>	<u>1,129,858</u>
Fund balance at end of year	\$ <u>1,079,747</u>	<u>1,102,700</u>	<u>1,134,571</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Low-income Housing

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

For the fiscal year ended June 30, 2000

	<u>Final Budget</u>	<u>Revenues, expenditures or transfers</u>	<u>Encum- brances</u>	<u>Actual on budgetary basis</u>	<u>Variance favorable (unfavorable)</u>
<u>Revenues</u>	\$ -	-	-	-	-
<u>Expenditures</u> - Thane Road Campground grant	<u>23,282</u>	<u>22,953</u>	<u>5,681</u>	<u>28,634</u>	<u>(5,352)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (23,282)</u>	(22,953)	(5,681)	(28,634)	<u>5,352</u>
Fund balance at beginning of year		<u>1,102,700</u>	<u>-</u>	<u>1,102,700</u>	
Fund balance at end of year		<u>\$ 1,079,747</u>	<u>(5,681)</u>	<u>1,074,066</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, 2000, 1999 and 1998

	<u>2000</u>	<u>1999</u>	<u>1998</u>
<u>Revenues:</u>			
Property taxes	\$ 10,619,586	11,074,262	11,322,852
State sources:			
Safe Communities	777,976	1,179,189	-
State shared revenue	123,031	197,913	226,379
Grants	2,133	12,262	22,237
Forest receipts	199,600	179,789	117,661
Federal source - grant	3,079	37	199,812
Licenses, permits and fees	984,695	984,974	957,197
Fines and forfeitures	383,511	373,614	283,734
Other	11,053	2,740	2,392
Total revenues	<u>13,104,664</u>	<u>14,004,780</u>	<u>13,132,264</u>
<u>Expenditures:</u>			
Parks and recreation	2,040,618	2,063,739	2,106,952
Public safety - police	7,616,729	7,251,393	7,413,115
Public works - roads and street maintenance	2,713,699	2,960,503	2,713,657
Air pollution	-	-	1,749
Total expenditures	<u>12,371,046</u>	<u>12,275,635</u>	<u>12,235,473</u>
Excess of revenues over expenditures	<u>733,618</u>	<u>1,729,145</u>	<u>896,791</u>
<u>Other financing sources (uses):</u>			
Operating transfers from:			
Special Revenue Funds:			
Sales Tax	430,300	450,000	450,000
Land	-	-	29,800
Operating transfers to:			
Special Revenue Funds:			
Capital Transit	(1,827,800)	(1,773,000)	(1,728,000)
Eaglecrest	(25,000)	(30,000)	(30,000)
Operating transfer to Component Unit	(191,200)	(200,000)	(178,100)
Total other financing sources (uses)	<u>(1,613,700)</u>	<u>(1,553,000)</u>	<u>(1,456,300)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(880,082)	176,145	(559,509)
Fund balance at beginning of year, as previously reported	2,484,734	2,308,589	2,868,728
Cumulative effect of a change in accounting principle	-	-	(630)
Fund balance at beginning of year, as restated	<u>2,484,734</u>	<u>2,308,589</u>	<u>2,868,098</u>
Fund balance at end of year	<u>\$ 1,604,652</u>	<u>2,484,734</u>	<u>2,308,589</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, 2000

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues:</u>					
Property taxes	\$ 10,618,200	10,619,586	-	10,619,586	1,386
State sources:					
Safe Communities	778,000	777,976	-	777,976	(24)
State shared revenue	122,200	123,031	-	123,031	831
Grants	7,000	2,133	-	2,133	(4,867)
Forest receipts	148,700	199,600	-	199,600	50,900
Federal source - grant	7,700	3,079	-	3,079	(4,621)
Licenses, permits and fees	1,046,200	984,695	-	984,695	(61,505)
Fines and forfeitures	482,700	383,511	-	383,511	(99,189)
Other	-	11,053	-	11,053	11,053
Total revenues	<u>13,210,700</u>	<u>13,104,664</u>	<u>-</u>	<u>13,104,664</u>	<u>(106,036)</u>
<u>Expenditures and encumbrances:</u>					
Parks and recreation	2,226,897	2,040,618	59,770	2,100,388	126,509
Public safety - police	7,815,985	7,616,729	38,490	7,655,219	160,766
Public works - roads and street maintenance	3,093,801	2,713,699	8,328	2,722,027	371,774
Air pollution	10,000	-	-	-	10,000
Total expenditures and encumbrances	<u>13,146,683</u>	<u>12,371,046</u>	<u>106,588</u>	<u>12,477,634</u>	<u>669,049</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>64,017</u>	<u>733,618</u>	<u>(106,588)</u>	<u>627,030</u>	<u>563,013</u>
<u>Other financing sources (uses):</u>					
Operating transfer from Sales Tax Special Revenue Fund	430,300	430,300	-	430,300	-
Operating transfers to Special Revenue Funds:					
Capital Transit	(1,827,800)	(1,827,800)	-	(1,827,800)	-
Eaglecrest	(25,000)	(25,000)	-	(25,000)	-
Operating transfer to Component Unit	(191,200)	(191,200)	-	(191,200)	-
Total other financing uses	<u>(1,613,700)</u>	<u>(1,613,700)</u>	<u>-</u>	<u>(1,613,700)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures, encumbrances and other financing uses	<u>\$ (1,549,683)</u>	<u>(880,082)</u>	<u>(106,588)</u>	<u>(986,670)</u>	<u>563,013</u>
Fund balance at beginning of year		<u>2,484,734</u>	<u>-</u>	<u>2,484,734</u>	
Fund balance at end of year		<u>\$ 1,604,652</u>	<u>(106,588)</u>	<u>1,498,064</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Fire Service Area

Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance

For the fiscal years ended June 30, 2000, 1999 and 1998

	<u>2000</u>	<u>1999</u>	<u>1998</u>
<u>Revenues:</u>			
Property taxes	\$ 1,836,441	1,829,804	1,890,568
State shared revenue - entitlement	13,044	22,317	24,321
Contracted services - fire	491,000	447,600	498,900
Rentals	-	-	501
Other	-	173	-
Total revenues	<u>2,340,485</u>	<u>2,299,894</u>	<u>2,414,290</u>
<u>Expenditures -</u>			
Fire protection services	<u>2,392,206</u>	<u>2,357,478</u>	<u>2,392,306</u>
Excess (deficiency) of revenues over expenditures	(51,721)	(57,584)	21,984
Fund balance at beginning of year	<u>331,893</u>	<u>389,477</u>	<u>367,493</u>
Fund balance at end of year	<u>\$ 280,172</u>	<u>331,893</u>	<u>389,477</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, 2000

	<u>Final Budget</u>	<u>Revenues, expenditures or transfers</u>	<u>Encum- brances</u>	<u>Actual on budgetary basis</u>	<u>Variance favorable (unfavorable)</u>
<u>Revenues:</u>					
Property taxes	\$ 1,838,000	1,836,441	-	1,836,441	(1,559)
State shared revenue - entitlement	13,800	13,044	-	13,044	(756)
Contracted services - fire	<u>491,000</u>	<u>491,000</u>	-	<u>491,000</u>	-
Total revenues	<u>2,342,800</u>	<u>2,340,485</u>	-	<u>2,340,485</u>	<u>(2,315)</u>
<u>Expenditures and encumbrances -</u>					
Fire protection services	<u>2,449,878</u>	<u>2,392,206</u>	<u>7,659</u>	<u>2,399,865</u>	<u>50,013</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>\$ (107,078)</u>	(51,721)	(7,659)	(59,380)	<u>47,698</u>
Fund balance at beginning of year		<u>331,893</u>	-	<u>331,893</u>	
Fund balance at end of year		<u>\$ 280,172</u>	<u>(7,659)</u>	<u>272,513</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Marine Passenger Fee

Statement of Revenues, Expenditures,
and Changes in Fund Balance

For the fiscal year ended June 30, 2000

	<u>2000</u>
<u>Revenues:</u>	
Marine passenger fees	\$ 1,017,650
<u>Expenditures</u> - Other	<u>-</u>
Excess of revenues over expenditures	1,017,650
Fund balance at beginning of year	<u>-</u>
Fund balance at end of year	\$ <u><u>1,017,650</u></u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Marine Passenger Fee

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

For the fiscal year ended June 30, 2000

	<u>Final Budget</u>	<u>Revenues, expenditures or transfers</u>	<u>Encum- brances</u>	<u>Actual on budgetary basis</u>	<u>Variance favorable (unfavorable)</u>
<u>Revenues</u> - Marine passenger fees	\$ -	1,017,650	-	1,017,650	1,017,650
<u>Expenditures</u> - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	1,017,650	-	1,017,650	<u>1,017,650</u>
Fund balance at beginning of year		<u>-</u>	<u>-</u>	<u>-</u>	
Fund balance at end of year		\$ <u>1,017,650</u>	<u>-</u>	<u>1,017,650</u>	

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