



City & Borough of Juneau, Alaska



Fiscal Year Ended June 30, 2001

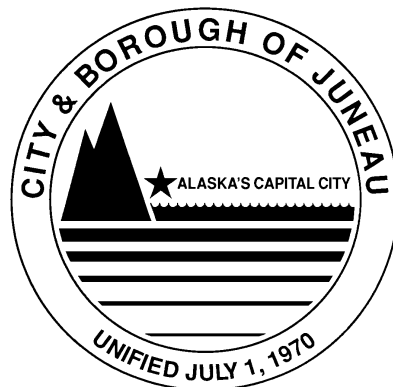


COMPREHENSIVE ANNUAL FINANCIAL REPORT

CITY AND BOROUGH OF JUNEAU

FOR THE FISCAL YEAR

July 1, 2000 to June 30, 2001



PREPARED BY

DEPARTMENT OF FINANCE

CONTROLLER'S DIVISION

CRAIG DUNCAN, FINANCE DIRECTOR

MARY NORCROSS, DEPUTY FINANCE DIRECTOR/CONTROLLER

Ex. 082, 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-Recreation, 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 and Federal 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, 2001

with comparative total amounts for 2000 and 1999

<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	\$ 6,116,006	-	-	106,967	-
Receivables, net of allowance for doubtful accounts:					
Accounts	-	-	-	-	50,441
Taxes	4,634,328	197,910	-	-	-
State of Alaska	-	-	-	-	-
Federal government	-	-	-	-	-
Long-term notes	-	-	-	-	-
Inventories	-	-	-	-	276,804
Prepaid items	-	-	-	-	-
Equity in joint ventures	-	-	-	-	-
Total assets	<u>\$ 10,750,334</u>	<u>197,910</u>	<u>-</u>	<u>106,967</u>	<u>327,245</u>
<u>Liabilities and Fund Balances</u>					
<u>Liabilities:</u>					
Interfund payable to General Fund	\$ -	108,153	-	-	213,527
Accounts payable	237	-	-	-	24,908
Accrued salaries, payroll taxes and withholdings payable	-	-	-	-	80,850
Accrued annual leave and compensation time	-	-	-	-	95,849
Accrued and other liabilities	-	-	-	-	-
Deferred revenues	289,334	-	-	-	-
Advance from General Fund	-	-	-	-	-
Total liabilities	<u>289,571</u>	<u>108,153</u>	<u>-</u>	<u>-</u>	<u>415,134</u>
<u>Fund balances (deficits):</u>					
Reserved:					
Subsequent year expenditures	480,300	70,500	-	200	-
Encumbrances	-	-	-	-	5,378
Long-term notes receivable	-	-	-	-	-
Equity in joint ventures	-	-	-	-	-
Unreserved:					
Designated:					
Replacement reserve	-	-	-	-	-
Undesignated	9,980,463	19,257	-	106,767	(93,267)
Total fund balances (deficits)	<u>10,460,763</u>	<u>89,757</u>	<u>-</u>	<u>106,967</u>	<u>(87,889)</u>
Total liabilities and fund balances	<u>\$ 10,750,334</u>	<u>197,910</u>	<u>-</u>	<u>106,967</u>	<u>327,245</u>

Community Development Block Grant	Mental Health	Chemical Dependency Services	Centennial Hall Convention Center	Library Minor Contributions	Pass-through Grants	Land	Eaglecrest
72,516	-	85,726	315,122	86,012	-	1,573,609	-
-	8,764	15,375	28,563	-	-	186,404	6
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
123,769	-	-	-	-	-	1,213,912	-
-	-	-	10,382	-	-	-	345,249
-	-	-	-	-	-	-	-
-	-	-	-	-	-	12,858	-
<u>196,285</u>	<u>8,764</u>	<u>101,101</u>	<u>354,067</u>	<u>86,012</u>	<u>-</u>	<u>2,986,783</u>	<u>345,255</u>
-	-	-	-	-	-	-	118,839
-	5,824	322	6,658	-	-	282,188	6,661
-	-	-	10,097	-	-	-	11,595
-	-	-	24,100	-	-	25,222	58,359
-	119,129	-	-	-	-	-	-
89,674	-	-	5,450	-	-	1,542,674	-
-	845,796	-	-	-	-	-	-
<u>89,674</u>	<u>970,749</u>	<u>322</u>	<u>46,305</u>	<u>-</u>	<u>-</u>	<u>1,850,084</u>	<u>195,454</u>
-	-	-	14,100	-	-	61,600	226,700
-	-	-	1,889	-	-	47,582	38,432
34,095	-	-	-	-	-	-	-
-	-	-	-	-	-	12,858	-
-	-	-	-	-	-	-	-
<u>72,516</u>	<u>(961,985)</u>	<u>100,779</u>	<u>291,773</u>	<u>86,012</u>	<u>-</u>	<u>1,014,659</u>	<u>(115,331)</u>
<u>106,611</u>	<u>(961,985)</u>	<u>100,779</u>	<u>307,762</u>	<u>86,012</u>	<u>-</u>	<u>1,136,699</u>	<u>149,801</u>
<u>196,285</u>	<u>8,764</u>	<u>101,101</u>	<u>354,067</u>	<u>86,012</u>	<u>-</u>	<u>2,986,783</u>	<u>345,255</u>

(Continued)

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Combining Balance Sheet, Continued

June 30, 2001

with comparative total amounts for 2000 and 1999

<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	\$ 491,784	470,141	696,629	3,322,775	637,569
Receivables, net of allowance for doubtful accounts:					
Accounts	-	493,893	-	58,504	-
Taxes	-	-	-	120,374	16,657
State of Alaska	-	-	-	-	-
Federal government	-	-	-	15,521	-
Long-term notes	-	-	410,000	-	-
Inventories	-	-	-	305,050	12,530
Prepaid items	-	-	-	-	-
Equity in joint ventures	-	-	-	-	-
Total assets	<u>\$ 491,784</u>	<u>964,034</u>	<u>1,106,629</u>	<u>3,822,224</u>	<u>666,756</u>
<u>Liabilities and Fund Balances</u>					
<u>Liabilities:</u>					
Interfund payable to General Fund	\$ -	-	-	-	-
Accounts payable	1,890	-	606	215,312	42,366
Accrued salaries, payroll taxes and withholdings payable	-	-	-	340,825	155,560
Accrued annual leave and compensation time	-	-	-	933,441	320,929
Accrued and other liabilities	-	-	-	-	-
Deferred revenues	25,503	-	-	79,275	10,651
Advance from General Fund	-	-	-	-	-
Total liabilities	<u>27,393</u>	<u>-</u>	<u>606</u>	<u>1,568,853</u>	<u>529,506</u>
<u>Fund balances (deficits):</u>					
<u>Reserved:</u>					
Subsequent year expenditures	-	-	-	764,100	98,500
Encumbrances	-	-	4,154	236,988	24,584
Long-term notes receivable	-	-	410,000	-	-
Equity in joint ventures	-	-	-	-	-
<u>Unreserved:</u>					
<u>Designated:</u>					
Replacement reserve	-	-	-	219,087	-
Undesignated	464,391	964,034	691,869	1,033,196	14,166
Total fund balances (deficits)	<u>464,391</u>	<u>964,034</u>	<u>1,106,023</u>	<u>2,253,371</u>	<u>137,250</u>
Total liabilities and fund balances	<u>\$ 491,784</u>	<u>964,034</u>	<u>1,106,629</u>	<u>3,822,224</u>	<u>666,756</u>

Marine Passenger Fee	Total		
	<u>2001</u>	<u>2000</u>	<u>1999</u>
-	13,974,856	11,616,524	11,445,034
841,183	1,683,133	2,242,667	811,063
	4,969,269	4,735,026	4,516,930
-	-	543,965	82,748
-	15,521	3,079	-
-	1,747,681	2,200,787	2,526,332
-	950,015	936,324	911,874
-	-	-	3,502
-	<u>12,858</u>	<u>12,505</u>	<u>716,430</u>
<u>841,183</u>	<u>23,353,333</u>	<u>22,290,877</u>	<u>21,013,913</u>
696,053	1,136,572	221,913	150,114
-	586,972	500,384	600,377
-	598,927	635,560	556,353
-	1,457,900	1,554,183	1,564,318
-	119,129	119,129	119,129
-	2,042,561	2,787,304	2,715,048
-	<u>845,796</u>	<u>1,275,461</u>	<u>479,008</u>
<u>696,053</u>	<u>6,787,857</u>	<u>7,093,934</u>	<u>6,184,347</u>
13,000	1,729,000	964,500	2,174,887
-	359,007	784,472	4,289,595
-	444,095	456,063	464,030
-	12,858	12,505	716,430
-	219,087	219,087	219,087
<u>132,130</u>	<u>13,801,429</u>	<u>12,760,316</u>	<u>6,965,537</u>
<u>145,130</u>	<u>16,565,476</u>	<u>15,196,943</u>	<u>14,829,566</u>
<u>841,183</u>	<u>23,353,333</u>	<u>22,290,877</u>	<u>21,013,913</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, 2001
with comparative total amounts for 2000 and 1999

	<u>Sales Tax</u>	<u>Hotel Tax</u>	<u>Tobacco Tax</u>	<u>Tobacco Excise Tax</u>	<u>Capital Transit</u>
<u>Revenues:</u>					
Taxes	\$ 29,469,315	961,026	-	-	-
State sources:					
Safe communities	-	-	-	-	-
State shared revenue	-	-	-	-	-
Grants - other	-	-	-	-	80,679
Forest receipts	-	-	-	-	-
Federal sources					
Local sources	-	-	-	271,501	-
Charges for services	-	-	-	-	488,666
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	-	-	-	-	293
Total revenues	<u>29,469,315</u>	<u>961,026</u>	<u>-</u>	<u>271,501</u>	<u>575,038</u>
<u>Expenditures:</u>					
Current:					
Social services	-	-	-	-	-
Recreation	-	-	-	-	-
Community development and lands management	-	-	-	-	-
Low-income housing	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public transportation	-	-	-	-	2,616,670
Community projects	-	-	-	-	-
Tourism and conventions	-	-	-	-	-
Other	594,176	16,259	-	2,024	-
Total expenditures	<u>594,176</u>	<u>16,259</u>	<u>-</u>	<u>2,024</u>	<u>2,616,670</u>
Excess (deficiency) of revenues over expenditures	28,875,139	944,767	-	269,477	(2,041,632)
<u>Other financing sources (uses):</u>					
Operating transfers from other funds	739,300	-	-	-	1,942,800
Operating transfers to other funds	(26,335,800)	(958,200)	-	(267,800)	-
Operating transfers to component unit	-	-	-	-	-
Total other financing sources (uses)	<u>(25,596,500)</u>	<u>(958,200)</u>	<u>-</u>	<u>(267,800)</u>	<u>1,942,800</u>
Excess (deficiency) of revenues and other financing sources over expenditures	3,278,639	(13,433)	-	1,677	(98,832)
Fund balances (deficits) at beginning of year	7,182,124	103,190	-	105,290	10,943
Equity transfers from other funds	-	-	-	-	-
Equity transfers to other funds	-	-	-	-	-
Fund balances (deficits) at end of year	<u>\$ 10,460,763</u>	<u>89,757</u>	<u>-</u>	<u>106,967</u>	<u>(87,889)</u>

Ex. 082, p. 8

Community Development Block Grant	Mental Health	Chemical Dependency Services	Centennial Hall Convention Center	Library Minor Contributions	Pass-through Grants	Land	Eaglecrest
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	17,934	-	-	-	47,455	-	-
-	-	-	-	-	-	-	-
-	10,942	100,424	-	-	-	-	772,842
-	-	-	-	-	-	-	-
-	-	-	-	-	-	145,266	-
-	-	-	-	-	-	349,047	-
-	-	-	199,664	-	-	32,390	-
-	-	-	-	-	-	353	-
-	-	355	108,149	10,056	-	202,044	-
-	28,876	100,779	307,813	10,056	47,455	729,100	772,842
-	468,005	-	-	-	-	-	-
-	-	-	-	-	-	-	1,348,330
-	-	-	-	-	-	1,826,125	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	47,455	-	-
-	-	-	1,304,940	-	-	-	-
-	468,005	-	1,304,940	-	47,455	1,826,125	1,348,330
-	(439,129)	100,779	(997,127)	10,056	-	(1,097,025)	(575,488)
-	310,400	-	1,055,200	-	-	-	358,100
-	-	-	-	-	-	-	-
-	310,400	-	1,055,200	-	-	-	358,100
-	(128,729)	100,779	58,073	10,056	-	(1,097,025)	(217,388)
106,611	(833,256)	259,770	249,689	75,956	-	2,718,724	367,189
-	-	-	-	-	-	-	-
-	-	(259,770)	-	-	-	(485,000)	-
106,611	(961,985)	100,779	307,762	86,012	-	1,136,699	149,801

(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, 2001
with comparative total amounts for 2000 and 1999

	Down- town <u>Parking</u>	<u>Port</u>	Low- income <u>Housing</u>	Roaded Service <u>Area</u>	Fire Service <u>Area</u>
Revenues:					
Taxes	\$ -	-	-	11,561,329	1,604,817
State sources:					
Safe communities	-	-	-	703,636	-
State shared revenue	-	-	-	107,083	10,857
Grants - other	-	-	-	10,314	-
Forest receipts	-	-	-	232,593	-
Federal sources	-	-	-	14,192	-
Local sources					
Charges for services	210,881	-	-	-	-
Contracted services	-	-	-	-	305,800
Licenses, permits and fees	-	1,924,669	-	1,037,923	-
Fines and forfeitures	-	-	-	391,163	-
Interest	-	-	-	-	-
Land sales	-	-	-	-	-
Rentals	-	-	-	-	-
Equity in earnings of AJT Mining Properties, Inc. joint ventures	-	-	-	-	-
Other	-	-	27,797	827	-
Total revenues	<u>210,881</u>	<u>1,924,669</u>	<u>27,797</u>	<u>14,059,060</u>	<u>1,921,474</u>
Expenditures:					
Current:					
Social services	-	-	-	-	-
Recreation	-	-	-	2,000,684	-
Community development and lands management	-	-	-	-	-
Low-income housing	-	-	1,521	-	-
Public safety	-	-	-	7,532,850	2,123,796
Public works	-	-	-	2,672,207	-
Public transportation	-	-	-	-	-
Community projects	-	-	-	-	-
Tourism and conventions	-	-	-	-	-
Other	126,317	-	-	-	-
Total expenditures	<u>126,317</u>	<u>-</u>	<u>1,521</u>	<u>12,205,741</u>	<u>2,123,796</u>
Excess (deficiency) of revenues over expenditures	84,564	1,924,669	26,276	1,853,319	(202,322)
Other financing sources (uses):					
Operating transfers from other funds	-	-	-	903,200	59,400
Operating transfers to other funds	-	(949,300)	-	(1,907,800)	-
Operating transfers to component unit	-	-	-	(200,000)	-
Total other financing sources (uses)	<u>-</u>	<u>(949,300)</u>	<u>-</u>	<u>(1,204,600)</u>	<u>59,400</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	84,564	975,369	26,276	648,719	(142,922)
Fund balances (deficits) at beginning of year	379,827	488,665	1,079,747	1,604,652	280,172
Equity transfers from other funds	-	-	-	-	-
Equity transfers to other funds	-	(500,000)	-	-	-
Fund balances (deficits) at end of year	<u>\$ 464,391</u>	<u>964,034</u>	<u>1,106,023</u>	<u>2,253,371</u>	<u>137,250</u>

Ex. 082, p. 10

Marine Passenger Fee	Total		
	2001	2000	1999
-	43,596,487	41,889,796	39,770,611
-	703,636	777,976	1,179,189
-	117,940	136,075	220,230
-	156,382	2,020,343	2,203,198
-	232,593	199,600	179,789
-	14,192	350,368	1,120,272
-	271,501	269,411	229,822
-	1,583,755	2,866,785	2,719,653
-	305,800	491,000	447,600
3,366,280	6,328,872	3,750,322	2,370,956
-	391,163	383,511	373,614
-	145,266	196,132	134,977
-	349,047	621,558	206,396
-	237,454	227,044	296,729
-	353	27,355	16,674
-	349,521	238,347	154,104
3,366,280	54,783,962	54,445,623	51,623,814
-	468,005	4,445,393	4,584,941
-	3,349,014	3,454,365	3,464,114
-	1,826,125	3,868,271	529,360
-	1,521	22,953	31,871
-	9,656,646	10,008,935	9,608,871
-	2,672,207	2,713,699	2,960,503
-	2,616,670	2,442,826	2,387,125
-	47,455	401,327	1,201,298
-	1,304,940	1,156,615	1,154,220
-	738,776	511,975	514,110
-	22,681,359	29,026,359	26,436,413
3,366,280	32,102,603	25,419,264	25,187,401
-	5,368,400	5,679,900	4,672,200
(4,238,800)	(34,657,700)	(29,590,587)	(29,148,900)
-	(200,000)	(191,200)	(200,000)
(4,238,800)	(29,489,300)	(24,101,887)	(24,676,700)
(872,520)	2,613,303	1,317,377	510,701
1,017,650	15,196,943	14,829,566	15,229,992
-	-	472,000	12,683
-	(1,244,770)	(1,422,000)	(923,810)
145,130	16,565,476	15,196,943	14,829,566

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Sales Tax

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

For the fiscal years ended June 30, 2001, 2000 and 1999

	<u>2001</u>	<u>2000</u>	<u>1999</u>
<u>Revenues:</u>			
General sales tax:			
Areawide 2%	\$ 11,544,124	11,101,107	10,601,443
Areawide Recreation 1%	3,117,773	5,596,995	2,508,442
Areawide Recreation 1% Prop 2 2001	2,646,504	-	-
Areawide Police Station 1%	-	-	1,716,521
Areawide Capital Projects 1%	5,772,060	5,550,553	5,300,721
Areawide CIP/Sales Tax Reserve 1%	<u>5,772,061</u>	<u>5,550,553</u>	<u>5,300,721</u>
Total general sales tax	28,852,522	27,799,208	25,427,848
Liquor sales tax - 3%	591,202	566,573	518,734
Miscellaneous	<u>25,591</u>	<u>58,610</u>	<u>46,175</u>
Total revenues	29,469,315	28,424,391	25,992,757
<u>Expenditures - Other</u>	<u>594,176</u>	<u>393,200</u>	<u>381,700</u>
Excess of revenues over expenditures	<u>28,875,139</u>	<u>28,031,191</u>	<u>25,611,057</u>
<u>Other financing source (uses):</u>			
Operating transfer from General Fund	739,300	854,700	-
Operating transfers to:			
General Fund	(15,039,500)	(13,633,600)	(14,354,200)
Special Revenue Funds:			
Chemical Dependency	-	(550,000)	(550,000)
Roaded Service Area	(450,000)	(430,300)	(450,000)
Capital Projects Funds	(8,921,600)	(6,431,600)	(7,704,500)
Enterprise Funds:			
Bartlett Regional Hospital	(573,700)	-	-
Capital Projects	<u>(1,351,000)</u>	<u>(4,564,400)</u>	<u>(2,375,000)</u>
Total other financing source (uses)	<u>(25,596,500)</u>	<u>(24,755,200)</u>	<u>(25,433,700)</u>
Excess of revenues and other financing source over expenditures and other financing uses	3,278,639	3,275,991	177,357
Fund balance at beginning of year	<u>7,182,124</u>	<u>3,906,133</u>	<u>3,728,776</u>
Fund balance at end of year	<u>\$ 10,460,763</u>	<u>7,182,124</u>	<u>3,906,133</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Sales Tax

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

For the fiscal year ended June 30, 2001

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues:</u>					
General sales tax:					
Areawide 2%	\$ 11,164,500	11,544,124	-	11,544,124	379,624
Areawide Recreation 1%	3,080,400	3,117,773	-	3,117,773	37,373
Areawide Recreation 1% Prop 2 2001	-	2,646,504	-	2,646,504	2,646,504
Areawide Capital Projects 1%	5,582,200	5,772,060	-	5,772,060	189,860
Areawide CIP/Sales Tax Reserve 1%	5,582,200	5,772,061	-	5,772,061	189,861
Total general sales tax	25,409,300	28,852,522	-	28,852,522	3,443,222
Liquor sales tax - 3%	561,000	591,202	-	591,202	30,202
Miscellaneous	45,000	25,591	-	25,591	(19,409)
Total revenues	26,015,300	29,469,315	-	29,469,315	3,454,015
<u>Expenditures - Other</u>	619,600	594,176	-	594,176	25,424
Excess of revenues over expenditures	25,395,700	28,875,139	-	28,875,139	3,479,439
<u>Other financing source (uses):</u>					
Operating transfer from General Fund	739,300	739,300	-	739,300	-
Operating transfers to:					
General Fund	(15,039,500)	(15,039,500)	-	(15,039,500)	-
Special Revenue Funds:					
Roaded Service Area	(450,000)	(450,000)	-	(450,000)	-
Capital Projects Funds	(8,921,600)	(8,921,600)	-	(8,921,600)	-
Enterprise Funds:					
Bartlett Regional Hospital	(573,700)	(573,700)	-	(573,700)	-
Capital Projects	(1,351,000)	(1,351,000)	-	(1,351,000)	-
Total other financing source (uses)	(25,596,500)	(25,596,500)	-	(25,596,500)	-
Excess (deficiency) of revenues and other financing source over expenditures and other financing uses	\$ (200,800)	3,278,639	-	3,278,639	3,479,439
Fund balance at beginning of year		7,182,124	-	7,182,124	
Fund balance at end of year		\$ 10,460,763	-	10,460,763	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Hotel Tax

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

For the fiscal years ended June 30, 2001, 2000 and 1999

	<u>2001</u>	<u>2000</u>	<u>1999</u>
<u>Revenues</u> - Taxes	\$ 961,026	1,009,378	873,788
<u>Expenditures</u> - Other	<u>16,259</u>	<u>8,400</u>	<u>8,400</u>
Excess of revenues over expenditures	<u>944,767</u>	<u>1,000,978</u>	<u>865,388</u>
<u>Other financing use</u> - Operating transfer to Centennial Hall Convention Center Special Revenue Fund	(958,200)	(931,900)	(857,000)
Excess (deficiency) of revenues over expenditures and other financing use	(13,433)	69,078	8,388
Fund balance at beginning of year	<u>103,190</u>	<u>34,112</u>	<u>25,724</u>
Fund balance at end of year	<u>\$ 89,757</u>	<u>103,190</u>	<u>34,112</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, 2001

	<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	\$ 951,600	961,026	-	961,026	9,426
<u>Expenditures</u> - Other	<u>17,100</u>	<u>16,259</u>	<u>-</u>	<u>16,259</u>	<u>841</u>
Excess of revenues over expenditures	<u>934,500</u>	<u>944,767</u>	<u>-</u>	<u>944,767</u>	<u>10,267</u>
<u>Other financing use</u> - Operating transfer to Centennial Hall Convention Center Special Revenue Fund	<u>(958,200)</u>	<u>(958,200)</u>	<u>-</u>	<u>(958,200)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing use	<u>\$ (23,700)</u>	<u>(13,433)</u>	<u>-</u>	<u>(13,433)</u>	<u>10,267</u>
Fund balance at beginning of year		<u>103,190</u>	<u>-</u>	<u>103,190</u>	
Fund balance at end of year		<u>\$ 89,757</u>	<u>-</u>	<u>89,757</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, 2001, 2000 and 1999

	<u>2001</u>	<u>2000</u>	<u>1999</u>
<u>Revenues:</u>			
State sources	\$ -	-	-
Interest	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
<u>Other financing use</u> - Operating transfer to Debt Service Fund	<u>-</u>	<u>(487)</u>	<u>(5,700)</u>
Deficiency of revenues over other financing use	-	(487)	(5,700)
Fund balance at beginning of year	<u>-</u>	<u>487</u>	<u>6,187</u>
Fund balance at end of year	<u>\$ -</u>	<u>-</u>	<u>487</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, 2001

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<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	-	-	-	-	-
Excess (deficiency) of revenues over other financing use	<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

Tobacco Excise Tax

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

For the fiscal years ended June 30, 2001, 2000 and 1999

	<u>2001</u>	<u>2000</u>	<u>1999</u>
<u>Revenues</u> - Local sources	\$ 271,501	269,411	229,822
<u>Expenditures</u> - Other	2,024	-	-
Excess of revenues over expenditures	<u>269,477</u>	<u>269,411</u>	<u>229,822</u>
<u>Other financing uses:</u>			
Operating transfers to:			
Chemical Dependency Special Revenue Fund	-	(211,000)	(200,000)
Bartlett Regional Hospital Enterprise Fund	<u>(267,800)</u>	<u>-</u>	<u>-</u>
Total other financing uses	<u>(267,800)</u>	<u>(211,000)</u>	<u>(200,000)</u>
Excess of revenues over expenditures and other financing uses	1,677	58,411	29,822
Fund balance at beginning of year	<u>105,290</u>	<u>46,879</u>	<u>17,057</u>
Fund balance at end of year	<u>\$ 106,967</u>	<u>105,290</u>	<u>46,879</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Tobacco Excise 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, 2001

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues</u> - Local sources	\$ 225,400	271,501	-	271,501	46,101
<u>Expenditures</u> - Other	<u>2,200</u>	<u>2,024</u>	-	<u>2,024</u>	<u>176</u>
Excess of revenues over expenditures	<u>223,200</u>	<u>269,477</u>	-	<u>269,477</u>	<u>46,277</u>
<u>Other financing use</u> - Operating transfer to Bartlett Regional Hospital Enterprise Fund	<u>(267,800)</u>	<u>(267,800)</u>	-	<u>(267,800)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing use	<u>\$ (44,600)</u>	1,677	-	1,677	<u>46,277</u>
Fund balance at beginning of year		<u>105,290</u>	-	<u>105,290</u>	
Fund balance at end of year		<u>\$ 106,967</u>	-	<u>106,967</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Capital Transit

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

For the fiscal years ended June 30, 2001, 2000 and 1999

	<u>2001</u>	<u>2000</u>	<u>1999</u>
<u>Revenues:</u>			
State sources - Urban Mass Transportation			
Administration grant	\$ 80,679	80,679	80,679
Charges for services	488,666	461,558	482,816
Rental	5,400	5,400	5,400
Other	293	2,652	19,129
Total revenues	<u>575,038</u>	<u>550,289</u>	<u>588,024</u>
<u>Expenditures:</u>			
Operations	1,944,844	1,866,919	1,805,727
Maintenance	671,826	575,907	581,398
Total expenditures	<u>2,616,670</u>	<u>2,442,826</u>	<u>2,387,125</u>
Deficiency of revenues over expenditures	(2,041,632)	(1,892,537)	(1,799,101)
<u>Other financing sources:</u>			
Operating transfers from Special Revenue Funds:			
Roaded Service Area	1,882,800	1,827,800	1,773,000
Marine Passenger Fee	60,000	-	-
Total other financing sources	1,942,800	1,827,800	1,773,000
Deficiency of revenues and other financing sources over expenditures	(98,832)	(64,737)	(26,101)
Fund balance at beginning of year	<u>10,943</u>	<u>75,680</u>	<u>101,781</u>
Fund balance (deficit) at end of year	<u>\$ (87,889)</u>	<u>10,943</u>	<u>75,680</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Capital Transit

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

For the fiscal year ended June 30, 2001

	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	484,100	488,666	-	488,666	4,566
Rental	-	5,400	-	5,400	5,400
Other	2,800	293	-	293	(2,507)
Total revenues	570,900	575,038	-	575,038	4,138
<u>Expenditures and encumbrances:</u>					
Operations	1,883,095	1,944,844	1,995	1,946,839	(63,744)
Maintenance	647,716	671,826	3,383	675,209	(27,493)
Total expenditures and encumbrances	2,530,811	2,616,670	5,378	2,622,048	(91,237)
Deficiency of revenues over expenditures and encumbrances	(1,959,911)	(2,041,632)	(5,378)	(2,047,010)	(87,099)
<u>Other financing sources:</u> Operating transfers from Special Revenue Funds:					
Roaded Service Area	1,882,800	1,882,800	-	1,882,800	-
Marine Passenger Fee	60,000	60,000	-	60,000	-
Total other financing sources	1,942,800	1,942,800	-	1,942,800	-
Deficiency of revenues and other financing sources over expenditures and encumbrances	\$ (17,111)	(98,832)	(5,378)	(104,210)	(87,099)
Fund balance at beginning of year		10,943	-	10,943	
Fund balance (deficit) at end of year		\$ (87,889)	(5,378)	(93,267)	

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, 2001, 2000 and 1999

	<u>2001</u>	<u>2000</u>	<u>1999</u>
<u>Revenues:</u>			
Community Development Block Grant	\$ -	-	6,686
Bad debt	-	5,360	-
Total revenues	<u>-</u>	<u>5,360</u>	<u>6,686</u>
<u>Expenditures:</u>			
Community development and lands management	<u>-</u>	<u>-</u>	<u>6,719</u>
Excess (deficiency) of revenues over expenditures	-	5,360	(33)
Fund balance at beginning of year	<u>106,611</u>	<u>101,251</u>	<u>101,284</u>
Fund balance at end of year	<u>\$ 106,611</u>	<u>106,611</u>	<u>101,251</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, 2001

	<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	\$ -	-	-	-	-
Bad debt	-	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Expenditures - Community development and lands management</u>					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at beginning of year		<u>106,611</u>	<u>-</u>	<u>106,611</u>	
Fund balance at end of year		<u>\$ 106,611</u>	<u>-</u>	<u>106,611</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Mental Health

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

For the fiscal years ended June 30, 2001, 2000 and 1999

	<u>2001</u>	<u>2000</u>	<u>1999</u>
<u>Revenues:</u>			
State sources:			
Mental Health Grant	\$ -	699,574	748,163
Alaska Youth Initiative Grant	17,934	31,160	56,560
Charges for Services - Clinic fees	55,161	1,544,527	1,612,503
Less: Contractual allowances	(21,310)	(759,664)	(887,709)
Bad debt	(22,909)	(48,116)	(186,297)
Total revenues	<u>28,876</u>	<u>1,467,481</u>	<u>1,343,220</u>
<u>Expenditures:</u>			
Alaska Youth Initiative	9,219	163,730	144,449
Clinic	<u>458,786</u>	<u>1,816,590</u>	<u>1,960,192</u>
Total expenditures	<u>468,005</u>	<u>1,980,320</u>	<u>2,104,641</u>
Deficiency of revenues over expenditures	(439,129)	(512,839)	(761,421)
<u>Other financing source -</u>			
Operating transfer from General Fund	<u>310,400</u>	<u>310,400</u>	<u>291,900</u>
Deficiency of revenues and other financing source over expenditures	(128,729)	(202,439)	(469,521)
Fund deficit at beginning of year	<u>(833,256)</u>	<u>(630,817)</u>	<u>(161,296)</u>
Fund deficit at end of year	<u>\$ (961,985)</u>	<u>(833,256)</u>	<u>(630,817)</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, 2001

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues:</u>					
State sources:					
Mental Health Grant	\$ 166,800	-	-	-	(166,800)
Alaska Youth Initiative Grant	22,000	17,934	-	17,934	(4,066)
Charges for Services - Clinic fees	369,000	55,161	-	55,161	(313,839)
Less: Contractual allowances	(189,700)	(21,310)	-	(21,310)	168,390
Bad debt	(6,900)	(22,909)	-	(22,909)	(16,009)
Total revenues	<u>361,200</u>	<u>28,876</u>	<u>-</u>	<u>28,876</u>	<u>(332,324)</u>
<u>Expenditures:</u>					
Alaska Youth Initiative	-	9,219	-	9,219	(9,219)
Clinic	822,135	458,786	-	458,786	363,349
Total expenditures	<u>822,135</u>	<u>468,005</u>	<u>-</u>	<u>468,005</u>	<u>354,130</u>
Excess (deficiency) of revenues over expenditures	(460,935)	(439,129)	-	(439,129)	21,806
<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	<u>\$ (150,535)</u>	(128,729)	-	(128,729)	<u>21,806</u>
Fund deficit at beginning of year		<u>(833,256)</u>	<u>-</u>	<u>(833,256)</u>	
Fund deficit at end of year		<u>\$ (961,985)</u>	<u>-</u>	<u>(961,985)</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, 2001, 2000 and 1999

	<u>2001</u>	<u>2000</u>	<u>1999</u>
<u>Revenues:</u>			
State sources:			
Health and social services grant	\$ -	934,466	931,491
Other grants	-	218,293	286,294
Charges for services	28,593	1,369,109	1,267,486
Less: Contractual allowances	(20,221)	(883,663)	(881,051)
Bad debt recovery (expense)	92,052	(186,200)	(141,124)
Other	355	2,541	4,676
Total revenues	<u>100,779</u>	<u>1,454,546</u>	<u>1,467,772</u>
<u>Expenditures:</u>			
Adult Treatment	-	2,209,737	2,212,645
Youth Treatment	-	255,336	267,655
Total expenditures	<u>-</u>	<u>2,465,073</u>	<u>2,480,300</u>
Excess (deficiency) of revenues over expenditures	100,779	(1,010,527)	(1,012,528)
<u>Other financing sources:</u>			
Operating transfers from:			
General Fund	-	205,700	187,200
Special Revenue Funds:			
Sales Tax	-	550,000	550,000
Tobacco Excise Tax	-	211,000	200,000
Total other financing sources	<u>-</u>	<u>966,700</u>	<u>937,200</u>
Excess (deficiency) of revenues and other financing sources over expenditures	100,779	(43,827)	(75,328)
Fund balance at beginning of year	259,770	303,597	378,925
Equity transfer to Bartlett Regional Hospital Enterprise Fund Contributed Capital	<u>(259,770)</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 100,779</u>	<u>259,770</u>	<u>303,597</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Chemical Dependency Services

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

For the fiscal year ended June 30, 2001

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues:</u>					
Charges for services	\$ -	28,593	-	28,593	28,593
Less: Contractual allowances	-	(20,221)	-	(20,221)	(20,221)
Bad debt recovery	-	92,052	-	92,052	92,052
Other	-	355	-	355	355
Total revenues	\$ <u>-</u>	<u>100,779</u>	<u>-</u>	<u>100,779</u>	<u>100,779</u>
Fund balance at beginning of year		259,770	-	259,770	
Equity transfer to Bartlett Regional Hospital Enterprise Fund Contributed Capital		<u>(259,770)</u>	<u>-</u>	<u>(259,770)</u>	
Fund balance at end of year		\$ <u>100,779</u>	<u>-</u>	<u>100,779</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Centennial Hall Convention Center

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

For the fiscal years ended June 30, 2001, 2000 and 1999

	<u>2001</u>	<u>2000</u>	<u>1999</u>
<u>Revenues:</u>			
Rental income	\$ 199,664	187,744	187,049
Concessions	38,559	49,337	39,400
Other	69,590	50,540	55,605
Total revenues	<u>307,813</u>	<u>287,621</u>	<u>282,054</u>
<u>Expenditures:</u>			
Operations	535,840	500,315	550,020
Visitor information	769,100	656,300	604,200
Total expenditures	<u>1,304,940</u>	<u>1,156,615</u>	<u>1,154,220</u>
Deficiency of revenues over expenditures	(997,127)	(868,994)	(872,166)
<u>Other financing sources</u> - Operating transfers			
from Special Revenue Funds:			
Hotel Tax	958,200	931,900	857,000
Marine Passenger Fee	97,000	-	-
Total other financing sources	<u>1,055,200</u>	<u>931,900</u>	<u>857,000</u>
Excess (deficiency) of revenues and other financing sources over expenditures	58,073	62,906	(15,166)
Fund balance at beginning of year	<u>249,689</u>	<u>186,783</u>	<u>201,949</u>
Fund balance at end of year	<u>\$ 307,762</u>	<u>249,689</u>	<u>186,783</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Centennial Hall Convention Center

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

For the fiscal year ended June 30, 2001

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues:</u>					
Rental income	\$ 175,600	199,664	-	199,664	24,064
Concessions	39,700	38,559	-	38,559	(1,141)
Other	54,100	69,590	-	69,590	15,490
Total revenues	269,400	307,813	-	307,813	38,413
<u>Expenditures and encumbrances:</u>					
Operations	561,142	535,840	1,889	537,729	23,413
Visitor information	769,100	769,100	-	769,100	-
Total expenditures and encumbrances	1,330,242	1,304,940	1,889	1,306,829	23,413
Excess (deficiency) of revenues over expenditures and encumbrances	(1,060,842)	(997,127)	(1,889)	(999,016)	61,826
<u>Other financing sources</u> - Operating transfers from Special Revenue Funds:					
Hotel Tax	958,200	958,200	-	958,200	-
Marine Passenger Fee	97,000	97,000	-	97,000	-
Total other financing sources	1,055,200	1,055,200	-	1,055,200	-
Excess (deficiency) of revenues and other financing sources over expenditures and encumbrances	\$ <u>(5,642)</u>	58,073	(1,889)	56,184	<u>61,826</u>
Fund balance at beginning of year		249,689	-	249,689	
Fund balance at end of year		\$ <u>307,762</u>	<u>(1,889)</u>	<u>305,873</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, 2001, 2000 and 1999

	<u>2001</u>	<u>2000</u>	<u>1999</u>
<u>Revenues</u> - Donations	\$ 10,056	9,813	9,060
<u>Expenditures</u> - Materials	<u>-</u>	<u>-</u>	<u>3,500</u>
Excess of revenues over expenditures	10,056	9,813	5,560
Fund balance at beginning of year	<u>75,956</u>	<u>66,143</u>	<u>60,583</u>
Fund balance at end of year	<u>\$ 86,012</u>	<u>75,956</u>	<u>66,143</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, 2001

	<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	\$ 8,400	10,056	-	10,056	1,656
<u>Expenditures</u> - Materials	<u>8,400</u>	-	-	-	<u>8,400</u>
Excess of revenues over expenditures	\$ <u>-</u>	10,056	-	10,056	<u>10,056</u>
Fund balance at beginning of year		<u>75,956</u>	-	<u>75,956</u>	
Fund balance at end of year		<u>\$ 86,012</u>	<u>-</u>	<u>86,012</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, 2001, 2000 and 1999

	<u>2001</u>	<u>2000</u>	<u>1999</u>
<u>Revenues:</u>			
State grants and entitlement	\$ 47,455	54,038	81,063
Federal grants	-	347,289	1,120,235
Total revenues	<u>47,455</u>	<u>401,327</u>	<u>1,201,298</u>
<u>Expenditures:</u>			
HUD Alaska One - pass-through grant	-	347,289	1,120,235
Community projects - pass-through grants:			
Juneau Alliance for Mental Health, Inc. (JAMHI)	2,373	3,336	5,004
AWARE	14,237	16,010	24,019
REACH, Inc.	8,601	9,674	14,511
Saint Ann's Care Center	13,050	14,677	22,017
Juneau Youth Services, Inc.	9,194	10,341	15,512
Total expenditures	<u>47,455</u>	<u>401,327</u>	<u>1,201,298</u>
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, 2001

	Final <u>Budget</u>	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues</u> - State grants and entitlement	\$ 47,800	47,455	-	47,455	(345)
<u>Expenditures:</u>					
Community projects - pass-through grants:					
Juneau Alliance for Mental Health, Inc. (JAMHI)	3,000	2,373	-	2,373	627
AWARE	14,200	14,237	-	14,237	(37)
REACH, Inc.	8,500	8,601	-	8,601	(101)
Saint Ann's Care Center	13,000	13,050	-	13,050	(50)
Juneau Youth Services, Inc.	9,100	9,194	-	9,194	(94)
Total expenditures	<u>47,800</u>	<u>47,455</u>	<u>-</u>	<u>47,455</u>	<u>345</u>
Excess of revenues over expenditures	\$ <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 Use and Changes in Fund Balance

For the fiscal years ended June 30, 2001, 2000 and 1999

	<u>2001</u>	<u>2000</u>	<u>1999</u>
<u>Revenues:</u>			
Interest	\$ 145,266	196,132	134,977
Land sales	349,047	621,558	206,396
Rentals	32,390	33,900	104,280
Equity in earnings of AJT Mining Properties, Inc. joint ventures	353	27,355	16,674
Gravel sales - Lemon Creek gravel pit	202,044	216,110	169,084
Less bad debts	-	(109,059)	(145,763)
Total revenues	<u>729,100</u>	<u>985,996</u>	<u>485,648</u>
<u>Expenditures:</u>			
Land management	220,494	173,426	177,494
Land acquisition	1,339,708	3,428,859	149,889
Land management response	18,831	9,431	9,830
Joint Master Plan - Douglas	-	-	2,590
Land Selection	6,484	64,662	45,482
Grants	-	20,575	24,626
Lease maintenance	6,622	6,162	5,165
Lemon Creek gravel pit	209,404	108,912	73,222
Miscellaneous lot sales	835	104	3,300
Miscellaneous property examinations	11,157	38,914	31,043
Foreclosures and LID payments	12,590	17,226	-
Total expenditures	<u>1,826,125</u>	<u>3,868,271</u>	<u>522,641</u>
Deficiency of revenues over expenditures	(1,097,025)	(2,882,275)	(36,993)
<u>Other financing use - Operating transfer to General Fund</u>	<u>-</u>	<u>(26,200)</u>	<u>(25,400)</u>
Deficiency of revenues over expenditures and other financing use	(1,097,025)	(2,908,475)	(62,393)
Fund balance at beginning of year	2,718,724	5,155,199	5,493,719
Equity transfers from (to):			
Port Special Revenue Fund	-	472,000	-
Capital Projects Funds	(485,000)	-	12,683
Waste Management Enterprise Fund	-	-	(288,810)
Fund balance at end of year	<u>\$ 1,136,699</u>	<u>2,718,724</u>	<u>5,155,199</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Land

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

For the fiscal year ended June 30, 2001

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues:</u>					
Interest	\$ 181,300	145,266	-	145,266	(36,034)
Land sales	148,300	349,047	-	349,047	200,747
Rentals	42,300	32,390	-	32,390	(9,910)
Equity in earnings of AJT Mining Properties, Inc. joint ventures	10,000	353	-	353	(9,647)
Gravel sales - Lemon Creek gravel pit	212,000	202,044	-	202,044	(9,956)
Less bad debts	(85,400)	-	-	-	85,400
Total revenues	<u>508,500</u>	<u>729,100</u>	<u>-</u>	<u>729,100</u>	<u>220,600</u>
<u>Expenditures and encumbrances:</u>					
Land management	230,410	220,494	-	220,494	9,916
Land acquisition	1,262,440	1,339,708	20,321	1,360,029	(97,589)
Land management response	39,307	18,831	4,107	22,938	16,369
Land Selection	155,070	6,484	11,715	18,199	136,871
Lease maintenance	7,900	6,622	-	6,622	1,278
Lemon Creek gravel pit	220,335	209,404	10,939	220,343	(8)
Miscellaneous lot sales	-	835	-	835	(835)
Miscellaneous property examinations	21,000	11,157	500	11,657	9,343
Foreclosures and LID payments	20,000	12,590	-	12,590	7,410
Total expenditures and encumbrances	<u>1,956,462</u>	<u>1,826,125</u>	<u>47,582</u>	<u>1,873,707</u>	<u>82,755</u>
Excess (deficiency) of revenues over expenditures and encumbrances	(1,447,962)	(1,097,025)	(47,582)	(1,144,607)	303,355
Equity transfer to Capital Projects Fund	<u>(485,000)</u>	<u>(485,000)</u>	<u>-</u>	<u>(485,000)</u>	<u>-</u>
Deficiency of revenues over expenditures, encumbrances and equity transfer	\$ <u>(1,932,962)</u>	(1,582,025)	(47,582)	(1,629,607)	<u>303,355</u>
Fund balance at beginning of year		<u>2,718,724</u>	<u>-</u>	<u>2,718,724</u>	
Fund balance at end of year		\$ <u>1,136,699</u>	<u>(47,582)</u>	<u>1,089,117</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, 2001, 2000 and 1999

	<u>2001</u>	<u>2000</u>	<u>1999</u>
<u>Revenues:</u>			
Charges for services:			
Ski tickets	\$ 478,122	718,204	710,584
Ski school fees	62,955	90,857	112,618
Other	231,765	365,269	424,461
Total revenues	<u>772,842</u>	<u>1,174,330</u>	<u>1,247,663</u>
<u>Expenditures:</u>			
Ski area operations	992,846	1,023,025	1,001,771
Ski school operations	91,884	115,496	109,449
Ski area maintenance	263,600	275,226	289,155
Total expenditures	<u>1,348,330</u>	<u>1,413,747</u>	<u>1,400,375</u>
Deficiency of revenues over expenditures	(575,488)	(239,417)	(152,712)
<u>Other financing sources:</u> Operating transfers from:			
General Fund	333,100	333,100	333,100
Roaded Service Area Special Revenue Fund	25,000	25,000	30,000
Total other financing sources	<u>358,100</u>	<u>358,100</u>	<u>363,100</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(217,388)	118,683	210,388
Fund balance at beginning of the year	<u>367,189</u>	<u>248,506</u>	<u>38,118</u>
Fund balance at end of year	<u>\$ 149,801</u>	<u>367,189</u>	<u>248,506</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, 2001

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues:</u>					
Charges for services:					
Ski tickets	\$ 719,200	478,122	-	478,122	(241,078)
Ski school fees	111,000	62,955	-	62,955	(48,045)
Other	303,300	231,765	-	231,765	(71,535)
Total revenues	<u>1,133,500</u>	<u>772,842</u>	<u>-</u>	<u>772,842</u>	<u>(360,658)</u>
<u>Expenditures and encumbrances:</u>					
Ski area operations	1,167,957	992,846	27,923	1,020,769	147,188
Ski school operations	110,200	91,884	-	91,884	18,316
Ski area maintenance	291,986	263,600	10,509	274,109	17,877
Total expenditures and encumbrances	<u>1,570,143</u>	<u>1,348,330</u>	<u>38,432</u>	<u>1,386,762</u>	<u>183,381</u>
Deficiency of revenues over expenditures and encumbrances	(436,643)	(575,488)	(38,432)	(613,920)	(177,277)
<u>Other financing sources:</u> Operating transfers from:					
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>
Deficiency of revenues and other financing sources over expenditures and encumbrances	<u>\$ (78,543)</u>	(217,388)	(38,432)	(255,820)	<u>(177,277)</u>
Fund balance at beginning of year		<u>367,189</u>	<u>-</u>	<u>367,189</u>	
Fund balance at end of year		<u>\$ 149,801</u>	<u>(38,432)</u>	<u>111,369</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, 2001, 2000 and 1999

	<u>2001</u>	<u>2000</u>	<u>1999</u>
<u>Revenues</u> - Charges for parking	\$ <u>210,881</u>	<u>194,904</u>	<u>205,366</u>
<u>Expenditures:</u>			
Salaries and fringe benefits	10,629	11,214	11,627
Utilities	19,441	21,564	19,571
Contractual services	22,350	22,306	32,382
Maintenance services	38,324	39,239	39,906
Other	<u>35,573</u>	<u>16,052</u>	<u>17,024</u>
Total expenditures	<u>126,317</u>	<u>110,375</u>	<u>120,510</u>
Excess of revenues over expenditures	84,564	84,529	84,856
Fund balance at beginning of year	<u>379,827</u>	<u>295,298</u>	<u>210,442</u>
Fund balance at end of year	\$ <u><u>464,391</u></u>	<u><u>379,827</u></u>	<u><u>295,298</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, 2001

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues</u> - Charges for parking	\$ 224,000	210,881	-	210,881	(13,119)
<u>Expenditures:</u>					
Salaries and fringe benefits	14,400	10,629	-	10,629	3,771
Utilities	21,000	19,441	-	19,441	1,559
Contractual services	30,500	22,350	-	22,350	8,150
Maintenance services	49,200	38,324	-	38,324	10,876
Other	36,300	35,573	-	35,573	727
Total expenditures	<u>151,400</u>	<u>126,317</u>	-	<u>126,317</u>	<u>25,083</u>
Excess of revenues over expenditures	\$ <u>72,600</u>	84,564	-	84,564	<u>11,964</u>
Fund balance at beginning of year		<u>379,827</u>	-	<u>379,827</u>	
Fund balance at end of year		\$ <u>464,391</u>	-	<u>464,391</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, 2001, 2000 and 1999

	<u>2001</u>	<u>2000</u>	<u>1999</u>
<u>Revenues</u> - Port fees	\$ 1,924,669	1,747,977	1,385,982
<u>Other financing use</u> -			
Operating transfer to Debt Service Fund	<u>(949,300)</u>	<u>(958,300)</u>	<u>(824,100)</u>
Excess of revenues over other financing use	975,369	789,677	561,882
Fund balance at beginning of year	488,665	1,120,988	1,194,106
Equity transfers to:			
Land Special Revenue Fund	-	(472,000)	-
Enterprise Funds Capital Projects	<u>(500,000)</u>	<u>(950,000)</u>	<u>(635,000)</u>
Fund balance at end of year	\$ <u>964,034</u>	<u>488,665</u>	<u>1,120,988</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, 2001

	<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> - Port fees	\$ 975,000	1,924,669	-	1,924,669	949,669
<u>Other financing use</u> -					
Operating transfer to Debt Service Fund	<u>(949,300)</u>	<u>(949,300)</u>	-	<u>(949,300)</u>	-
Excess of revenues over other financing use	25,700	975,369	-	975,369	949,669
Equity transfer to-					
Enterprise Funds Capital Projects	<u>(500,000)</u>	<u>(500,000)</u>	-	<u>(500,000)</u>	-
Excess (deficiency) of revenues over other financing use and equity transfer	<u>\$ (474,300)</u>	475,369	-	475,369	<u>949,669</u>
Fund balance at beginning of year		<u>488,665</u>	-	<u>488,665</u>	
Fund balance at end of year		<u>\$ 964,034</u>	<u>-</u>	<u>964,034</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, 2001, 2000 and 1999

	<u>2001</u>	<u>2000</u>	<u>1999</u>
<u>Revenues</u> - Rehabilitation Loans	\$ <u>27,797</u>	<u>-</u>	<u>-</u>
<u>Expenditures:</u>			
Affordable Housing Program grant	-	-	31,718
Affordable Housing Loan Program	-	-	153
Thane Road Campground grant	<u>1,521</u>	<u>22,953</u>	<u>-</u>
Total expenditures	<u>1,521</u>	<u>22,953</u>	<u>31,871</u>
Excess (deficiency) of revenues over expenditures	26,276	(22,953)	(31,871)
Fund balance at beginning of year	<u>1,079,747</u>	<u>1,102,700</u>	<u>1,134,571</u>
Fund balance at end of year	\$ <u><u>1,106,023</u></u>	<u><u>1,079,747</u></u>	<u><u>1,102,700</u></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, 2001

	Final <u>Budget</u>	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues</u> - Rehabilitation Loans	\$ -	27,797	-	27,797	27,797
<u>Expenditures and encumbrances:</u>					
Thane Road Campground grant	5,681	1,521	4,154	5,675	6
Gastineau Human Services loan	200,000	-	-	-	200,000
	<u>205,681</u>	<u>1,521</u>	<u>4,154</u>	<u>5,675</u>	<u>200,006</u>
Excess (deficiency) of revenues over expenditures and encumbrances	\$ <u>(205,681)</u>	26,276	(4,154)	22,122	<u>227,803</u>
Fund balance at beginning of year		<u>1,079,747</u>	-	<u>1,079,747</u>	
Fund balance at end of year		\$ <u><u>1,106,023</u></u>	<u><u>(4,154)</u></u>	<u><u>1,101,869</u></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, 2001, 2000 and 1999

	<u>2001</u>	<u>2000</u>	<u>1999</u>
<u>Revenues:</u>			
Property taxes	\$ 11,561,329	10,619,586	11,074,262
State sources:			
Safe Communities	703,636	777,976	1,179,189
State shared revenue	107,083	123,031	197,913
Grants	10,314	2,133	12,262
Forest receipts	232,593	199,600	179,789
Federal source - grant	14,192	3,079	37
Licenses, permits and fees	1,037,923	984,695	984,974
Fines and forfeitures	391,163	383,511	373,614
Other	827	11,053	2,740
Total revenues	<u>14,059,060</u>	<u>13,104,664</u>	<u>14,004,780</u>
<u>Expenditures:</u>			
Parks and recreation	2,000,684	2,040,618	2,063,739
Public safety - police	7,532,850	7,616,729	7,251,393
Public works - roads and street maintenance	2,672,207	2,713,699	2,960,503
Total expenditures	<u>12,205,741</u>	<u>12,371,046</u>	<u>12,275,635</u>
Excess of revenues over expenditures	<u>1,853,319</u>	<u>733,618</u>	<u>1,729,145</u>
<u>Other financing sources (uses):</u>			
Operating transfers from:			
Special Revenue Funds:			
Sales Tax	450,000	430,300	450,000
Marine Passenger Fee	453,200	-	-
Operating transfers to:			
Special Revenue Funds:			
Capital Transit	(1,882,800)	(1,827,800)	(1,773,000)
Eaglecrest	(25,000)	(25,000)	(30,000)
Operating transfer to Component Unit	(200,000)	(191,200)	(200,000)
Total other financing sources (uses)	<u>(1,204,600)</u>	<u>(1,613,700)</u>	<u>(1,553,000)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	648,719	(880,082)	176,145
Fund balance at beginning of year	<u>1,604,652</u>	<u>2,484,734</u>	<u>2,308,589</u>
Fund balance at end of year	<u>\$ 2,253,371</u>	<u>1,604,652</u>	<u>2,484,734</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, 2001

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues:</u>					
Property taxes	\$ 11,545,400	11,561,329	-	11,561,329	15,929
State sources:					
Safe Communities	703,600	703,636	-	703,636	36
State shared revenue	106,800	107,083	-	107,083	283
Grants	10,314	10,314	-	10,314	-
Forest receipts	165,700	232,593	-	232,593	66,893
Federal source - grant	10,970	14,192	-	14,192	3,222
Licenses, permits and fees	1,019,700	1,037,923	-	1,037,923	18,223
Fines and forfeitures	390,500	391,163	-	391,163	663
Other	-	827	-	827	827
Total revenues	<u>13,952,984</u>	<u>14,059,060</u>	<u>-</u>	<u>14,059,060</u>	<u>106,076</u>
<u>Expenditures and encumbrances:</u>					
Parks and recreation	2,149,929	2,000,684	40,610	2,041,294	108,635
Public safety - police	7,883,491	7,532,850	34,051	7,566,901	316,590
Public works - roads and street maintenance	3,080,328	2,672,207	162,327	2,834,534	245,794
Air pollution	10,000	-	-	-	10,000
Total expenditures and encumbrances	<u>13,123,748</u>	<u>12,205,741</u>	<u>236,988</u>	<u>12,442,729</u>	<u>681,019</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>829,236</u>	<u>1,853,319</u>	<u>(236,988)</u>	<u>1,616,331</u>	<u>787,095</u>
<u>Other financing sources (uses):</u>					
Operating transfers from Special Revenue Funds:					
Sales Tax	450,000	450,000	-	450,000	-
Marine Passenger Fee	453,200	453,200	-	453,200	-
Operating transfers to Special Revenue Funds:					
Capital Transit	(1,882,800)	(1,882,800)	-	(1,882,800)	-
Eaglecrest	(25,000)	(25,000)	-	(25,000)	-
Operating transfer to Component Unit	(200,000)	(200,000)	-	(200,000)	-
Total other financing sources (uses)	<u>(1,204,600)</u>	<u>(1,204,600)</u>	<u>-</u>	<u>(1,204,600)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures, encumbrances and other financing uses	<u>\$ (375,364)</u>	<u>648,719</u>	<u>(236,988)</u>	<u>411,731</u>	<u>787,095</u>
Fund balance at beginning of year		<u>1,604,652</u>	<u>-</u>	<u>1,604,652</u>	
Fund balance at end of year		<u>\$ 2,253,371</u>	<u>(236,988)</u>	<u>2,016,383</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Fire Service Area

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

For the fiscal years ended June 30, 2001, 2000 and 1999

	<u>2001</u>	<u>2000</u>	<u>1999</u>
<u>Revenues:</u>			
Property taxes	\$ 1,604,817	1,836,441	1,829,804
State shared revenue - entitlement	10,857	13,044	22,317
Contracted services - fire	305,800	491,000	447,600
Other	-	-	173
Total revenues	<u>1,921,474</u>	<u>2,340,485</u>	<u>2,299,894</u>
<u>Expenditures -</u>			
Fire protection services	<u>2,123,796</u>	<u>2,392,206</u>	<u>2,357,478</u>
Deficiency of revenues over expenditures	(202,322)	(51,721)	(57,584)
<u>Other financing source -</u>			
Marine Passenger Fee Special Revenue Fund	<u>59,400</u>	<u>-</u>	<u>-</u>
Deficiency of revenues and other financing source over expenditures	(142,922)	(51,721)	(57,584)
Fund balance at beginning of year	<u>280,172</u>	<u>331,893</u>	<u>389,477</u>
Fund balance at end of year	<u>\$ 137,250</u>	<u>280,172</u>	<u>331,893</u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Fire Service Area

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

For the fiscal year ended June 30, 2001

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues:</u>					
Property taxes	\$ 1,644,500	1,604,817	-	1,604,817	(39,683)
State shared revenue - entitlement	10,900	10,857	-	10,857	(43)
Contracted services - fire	305,800	305,800	-	305,800	-
Total revenues	<u>1,961,200</u>	<u>1,921,474</u>	<u>-</u>	<u>1,921,474</u>	<u>(39,726)</u>
<u>Expenditures and encumbrances -</u>					
Fire protection services	<u>2,076,259</u>	<u>2,123,796</u>	<u>24,584</u>	<u>2,148,380</u>	<u>(72,121)</u>
Deficiency of revenues over expenditures and encumbrances	<u>(115,059)</u>	<u>(202,322)</u>	<u>(24,584)</u>	<u>(226,906)</u>	<u>(111,847)</u>
<u>Other financing source -</u>					
Marine Passenger Fee Special Revenue Fund	<u>59,400</u>	<u>59,400</u>	<u>-</u>	<u>59,400</u>	<u>-</u>
Deficiency of revenues and other financing source over expenditures and encumbrances	<u>\$ (55,659)</u>	<u>(142,922)</u>	<u>(24,584)</u>	<u>(167,506)</u>	<u>(111,847)</u>
Fund balance at beginning of year		<u>280,172</u>	<u>-</u>	<u>280,172</u>	
Fund balance at end of year		<u>\$ 137,250</u>	<u>(24,584)</u>	<u>112,666</u>	

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Marine Passenger Fee

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

For the fiscal years ended June 30, 2001 and 2000

	<u>2001</u>	<u>2000</u>
<u>Revenues</u> - Marine passenger fees	\$ <u>3,366,280</u>	<u>1,017,650</u>
<u>Other financing uses:</u>		
Operating transfers to:		
General Fund	954,200	-
Special Revenue Funds:		
Capital Transit	60,000	-
Centennial Hall	97,000	-
Roaded Service Area	453,200	-
Fire Service Area	59,400	-
Capital Projects Funds	<u>2,615,000</u>	-
Total other financing uses	<u>4,238,800</u>	<u>-</u>
Excess (deficiency) of revenues over other financing uses	(872,520)	1,017,650
Fund balance at beginning of year	<u>1,017,650</u>	<u>-</u>
Fund balance at end of year	\$ <u><u>145,130</u></u>	<u><u>1,017,650</u></u>

CITY AND BOROUGH OF JUNEAU

Special Revenue Funds

Marine Passenger Fee

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

For the fiscal year ended June 30, 2001

	Final Budget	Revenues, expenditures or transfers	Encum- brances	Actual on budgetary basis	Variance favorable (unfavorable)
<u>Revenues</u> - Marine passenger fees	\$ 3,000,000	3,366,280	-	3,366,280	366,280
<u>Other financing uses:</u>					
Operating transfers to:					
General Fund	954,200	954,200	-	954,200	-
Special Revenue Funds:					
Capital Transit	60,000	60,000	-	60,000	-
Centennial Hall	97,000	97,000	-	97,000	-
Roaded Service Area	453,200	453,200	-	453,200	-
Fire Service Area	59,400	59,400	-	59,400	-
Capital Projects Funds	<u>2,615,000</u>	<u>2,615,000</u>	-	<u>2,615,000</u>	-
Total other financing uses	<u>4,238,800</u>	<u>4,238,800</u>	-	<u>4,238,800</u>	-
Excess (deficiency) of revenues over other financing uses	\$ <u>(1,238,800)</u>	(872,520)	-	(872,520)	<u>366,280</u>
Fund balance at beginning of year		<u>1,017,650</u>	-	<u>1,017,650</u>	
Fund balance at end of year		<u>\$ 145,130</u>	-	<u>145,130</u>	

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