

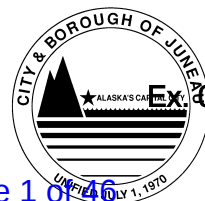


J City and Borough of
Juneau, Alaska

Comprehensive Annual Financial Report

*F*iscal Year ended June 30, 2003

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CITY and BOROUGH OF JUNEAU

FOR THE FISCAL YEAR July 1, 2002 to June 30, 2003

COMPREHENSIVE ANNUAL FINANCIAL REPORT



PREPARED BY:

DEPARTMENT OF FINANCE
CONTROLLER'S DIVISION

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

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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. This section contains a combining non-major balance sheet and a combining non-major statement of revenues, expenditures, and changes in fund balance for fiscal year ended June 30, 2003. This section also includes individual three-year statements of revenues, expenditures, and changes in fund balance and budget and actual presentations for all of the following special revenue funds.

Major Special Revenue Funds

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

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-Capital Projects, Areawide CIP/Sales Tax Reserve and Liquor Sales.

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

Non-Major Special Revenue Funds

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

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.

Visitor Services - 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.

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

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

Port Development - 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.

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.

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CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

Combining Balance Sheet

June 30, 2003

	Hotel Tax	Tobacco Excise Tax	Capital Transit	Community Development Block Grant
ASSETS				
Equity in central treasury	\$ -	14,129	245,229	107,760
Receivables, net of allowance for doubtful accounts:				
Accounts	-	-	70,821	-
Taxes	187,733	-	-	-
Long-term notes	-	-	-	93,525
Inventories	-	-	242,000	-
	<u>-</u>	<u>-</u>	<u>242,000</u>	<u>-</u>
Total assets	<u>\$ 187,733</u>	<u>14,129</u>	<u>558,050</u>	<u>201,285</u>
LIABILITIES				
Interfund payable to General Fund	\$ 198,925	-	-	-
Accounts payable	-	-	12,520	-
Accrued salaries, payroll taxes, and withholdings payable	-	-	96,144	-
Deferred revenues	-	-	-	89,674
Advance from General Fund	-	-	-	-
	<u>198,925</u>	<u>-</u>	<u>108,664</u>	<u>89,674</u>
Total liabilities				
FUND BALANCES (DEFICITS)				
Reserved:				
Subsequent year expenditures	8,600	6,200	202,900	-
Encumbrances	-	-	134,538	-
Long-term notes receivable	-	-	-	3,851
Unreserved:				
Designated-Compensated absences	-	-	122,973	-
Undesignated	(19,792)	7,929	(11,025)	107,760
Total fund balances (deficits)	<u>(11,192)</u>	<u>14,129</u>	<u>449,386</u>	<u>111,611</u>
Total liabilities and fund balances	<u>\$ 187,733</u>	<u>14,129</u>	<u>558,050</u>	<u>201,285</u>



<u>Mental Health</u>	<u>Chemical Dependency Services</u>	<u>Visitor Services</u>	<u>Library Minor Contributions</u>	<u>Pass-through Grants</u>	<u>Eaglecrest</u>	<u>Down-town Parking</u>	<u>Port Development</u>
-	-	285,266	99,223	-	-	425,630	203,330
7,049	-	25,089	-	-	-	-	188,988
-	-	-	-	-	-	-	-
-	-	10,382	-	-	293,670	-	-
<u>7,049</u>	<u>-</u>	<u>320,737</u>	<u>99,223</u>	<u>-</u>	<u>293,670</u>	<u>425,630</u>	<u>392,318</u>
-	-	-	-	-	773,451	-	-
-	-	9,402	-	-	10,896	3,443	-
-	-	13,820	-	-	19,127	-	-
-	-	10,112	-	-	-	32,572	-
<u>258,110</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>258,110</u>	<u>-</u>	<u>33,334</u>	<u>-</u>	<u>-</u>	<u>803,474</u>	<u>36,015</u>	<u>-</u>
-	-	108,800	-	-	-	-	202,600
-	-	1,478	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	34,185	-	-	44,334	-	-
(251,061)	-	142,940	99,223	-	(554,138)	389,615	189,718
<u>(251,061)</u>	<u>-</u>	<u>287,403</u>	<u>99,223</u>	<u>-</u>	<u>(509,804)</u>	<u>389,615</u>	<u>392,318</u>
<u>7,049</u>	<u>-</u>	<u>320,737</u>	<u>99,223</u>	<u>-</u>	<u>293,670</u>	<u>425,630</u>	<u>392,318</u>

(Continued)

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

Combining Balance Sheet, continued

June 30, 2003

	Low- income Housing	Fire Service Area	Marine Passenger Fee	Total
ASSETS				
Equity in central treasury	\$ 417,289	639,297	-	2,437,153
Receivables, net of allowance for doubtful accounts:				
Accounts	-	2,565	850,214	1,144,726
Taxes	-	23,741	-	211,474
Long-term notes	631,465	-	-	724,990
Inventories	-	13,595	-	559,647
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	\$ 1,048,754	679,198	850,214	5,077,990
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
LIABILITIES				
Interfund payable to General Fund	\$ -	-	753,993	1,726,369
Accounts payable	-	28,690	-	64,951
Accrued salaries, payroll taxes, and withholdings payable	-	114,701	-	243,792
Deferred revenues	219,962	21,278	-	373,598
Advance from General Fund	-	-	-	258,110
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	219,962	164,669	753,993	2,666,820
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
FUND BALANCES (DEFICITS)				
Reserved:				
Subsequent year expenditures	-	129,700	-	658,800
Encumbrances	458	13,533	-	150,007
Long-term notes receivable	411,503	-	-	415,354
Unreserved:				
Designated-Compensated absences	-	355,715	-	557,207
Undesignated	416,831	15,581	96,221	629,802
Total fund balances (deficits)	828,792	514,529	96,221	2,411,170
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	\$ 1,048,754	679,198	850,214	5,077,990
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the fiscal year ended June 30, 2003

	Hotel Tax	Tobacco Excise Tax	Capital Transit	Community Development Block Grant
REVENUES				
Taxes	\$ 897,011	-	-	-
State sources:				
State shared revenue	-	-	-	-
Grants - other	-	-	87,005	-
Local sources	-	303,889	-	-
Charges for services	-	-	566,487	-
Contracted services	-	-	-	-
Licenses, permits and fees	-	-	-	-
Land sales	-	-	-	-
Rentals	-	-	450	-
Other	-	-	(1,084)	5,000
Total revenues	<u>897,011</u>	<u>303,889</u>	<u>652,858</u>	<u>5,000</u>
EXPENDITURES				
Current:				
Recreation	-	-	-	-
Low-income housing	-	-	-	-
Public safety	-	-	-	-
Public transportation	-	-	3,348,231	-
Community projects	-	-	-	-
Tourism and conventions	-	-	-	-
Other	13,492	4,650	-	-
Total expenditures	<u>13,492</u>	<u>4,650</u>	<u>3,348,231</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>883,519</u>	<u>299,239</u>	<u>(2,695,373)</u>	<u>5,000</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	-	-	2,794,900	-
Transfers to other funds	(879,800)	(454,500)	-	-
Total other financing sources (uses)	<u>(879,800)</u>	<u>(454,500)</u>	<u>2,794,900</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and financing uses	3,719	(155,261)	99,527	5,000
Fund balances (deficits) at beginning of year	<u>(14,911)</u>	<u>169,390</u>	<u>349,859</u>	<u>106,611</u>
Fund balances (deficits) at end of year	<u>\$ (11,192)</u>	<u>14,129</u>	<u>449,386</u>	<u>111,611</u>

(Continued)

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances, continued

For the fiscal year ended June 30, 2003

	<u>Mental Health</u>	<u>Chemical Dependency Services</u>	<u>Visitor Services</u>	<u>Library Minor Contributions</u>
REVENUES				
Taxes	\$ -	-	-	-
State sources:				
State shared revenue	-	-	-	-
Grants - other	-	-	-	-
Local sources	-	-	-	-
Charges for services	125,172	12,697	-	-
Contracted services	-	-	-	-
Licenses, permits and fees	-	-	-	-
Land sales	-	-	-	-
Rentals	-	-	244,726	-
Other	-	-	117,332	4,868
Total revenues	<u>125,172</u>	<u>12,697</u>	<u>362,058</u>	<u>4,868</u>
EXPENDITURES				
Current:				
Recreation	-	-	-	-
Low-income housing	-	-	-	-
Public safety	-	-	-	-
Public transportation	-	-	-	-
Community projects	-	-	-	-
Tourism and conventions	-	-	1,394,346	-
Other	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>1,394,346</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>125,172</u>	<u>12,697</u>	<u>(1,032,288)</u>	<u>4,868</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	255,923	-	976,800	-
Transfers to other funds	-	(126,923)	-	-
Total other financing sources (uses)	<u>255,923</u>	<u>(126,923)</u>	<u>976,800</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and financing uses	381,095	(114,226)	(55,488)	4,868
Fund balances (deficits) at beginning of year	<u>(632,156)</u>	<u>114,226</u>	<u>342,891</u>	<u>94,355</u>
Fund balances (deficits) at end of year	<u>\$ (251,061)</u>	<u>-</u>	<u>287,403</u>	<u>99,223</u>



<u>Pass-through Grants</u>	<u>Eaglecrest</u>	<u>Down-town Parking</u>	<u>Port Development</u>	<u>Low-income Housing</u>	<u>Fire Service Area</u>	<u>Marine Passenger Fee</u>	<u>Total</u>
-	-	-	-	-	1,794,303	-	2,691,314
-	-	-	-	-	8,118	-	8,118
60,710	-	-	-	-	-	-	147,715
-	-	-	-	-	-	-	303,889
-	470,893	226,289	-	-	-	-	1,401,538
-	-	-	-	-	323,800	-	323,800
-	-	-	1,051,938	-	-	3,638,816	4,690,754
-	-	-	-	18,979	-	-	18,979
-	-	-	-	-	-	-	245,176
-	-	-	-	(79)	12,233	-	138,270
<u>60,710</u>	<u>470,893</u>	<u>226,289</u>	<u>1,051,938</u>	<u>18,900</u>	<u>2,138,454</u>	<u>3,638,816</u>	<u>9,969,553</u>
-	1,399,255	-	-	-	-	-	1,399,255
-	-	-	-	11,808	-	-	11,808
-	-	-	-	-	2,353,428	-	2,353,428
-	-	-	-	-	-	-	3,348,231
60,710	-	-	-	-	-	-	60,710
-	-	-	-	-	-	-	1,394,346
-	-	154,864	-	-	-	-	173,006
<u>60,710</u>	<u>1,399,255</u>	<u>154,864</u>	<u>-</u>	<u>11,808</u>	<u>2,353,428</u>	<u>-</u>	<u>8,740,784</u>
-	(928,362)	71,425	1,051,938	7,092	(214,974)	3,638,816	1,228,769
-	388,100	-	-	-	234,300	-	4,650,023
-	-	(200,000)	(990,000)	-	-	(3,584,200)	(6,235,423)
-	<u>388,100</u>	<u>(200,000)</u>	<u>(990,000)</u>	<u>-</u>	<u>234,300</u>	<u>(3,584,200)</u>	<u>(1,585,400)</u>
-	(540,262)	(128,575)	61,938	7,092	19,326	54,616	(356,631)
-	<u>30,458</u>	<u>518,190</u>	<u>330,380</u>	<u>821,700</u>	<u>495,203</u>	<u>41,605</u>	<u>2,767,801</u>
-	<u>(509,804)</u>	<u>389,615</u>	<u>392,318</u>	<u>828,792</u>	<u>514,529</u>	<u>96,221</u>	<u>2,411,170</u>

CITY and BOROUGH OF JUNEAU

Major Special Revenue Funds

ROADED SERVICE AREA

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

For the fiscal year ended June 30, 2003, 2002 and 2001

	<u>2003</u>	<u>2002</u>	<u>2001</u>
REVENUES			
Property taxes	\$ 11,422,680	11,257,006	11,561,329
State sources:			
Safe Communities	753,108	755,741	703,636
State shared revenue	153,535	158,317	107,083
Grants	34,191	8,070	10,314
Forest receipts	797,061	790,709	232,593
Federal source - grant	1,220	179	14,192
Licenses, permits and fees	1,198,860	1,068,500	1,037,923
Fines and forfeitures	458,944	416,601	391,163
Other	20,380	863	827
Total revenues	<u>14,839,979</u>	<u>14,455,986</u>	<u>14,059,060</u>
EXPENDITURES			
Education	200,000	200,000	200,000
Parks and recreation	2,584,531	2,218,420	2,004,401
Public safety - police	8,834,298	7,859,213	7,537,916
Public works - roads and street maintenance	2,966,795	2,918,281	2,643,192
Total expenditures	<u>14,585,624</u>	<u>13,195,914</u>	<u>12,385,509</u>
Excess of revenues over expenditures	<u>254,355</u>	<u>1,260,072</u>	<u>1,673,551</u>
OTHER FINANCING SOURCES (USES)			
Transfers from Special Revenue Funds:			
Sales Tax	2,462,000	450,000	450,000
Marine Passenger Fee	541,700	441,000	453,200
Transfers to Special Revenue Funds:			
Capital Transit	(2,589,900)	(2,490,400)	(1,882,800)
Eaglecrest	(25,000)	(25,000)	(25,000)
Total other financing sources (uses)	<u>388,800</u>	<u>(1,624,400)</u>	<u>(1,004,600)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	643,155	(364,328)	668,951
Fund balance at beginning of year	<u>2,822,484</u>	<u>3,186,812</u>	<u>2,517,861</u>
Fund balance at end of year	<u>\$ 3,465,639</u>	<u>2,822,484</u>	<u>3,186,812</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2003

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Property taxes	\$ 11,486,200	11,486,200	11,422,680	(63,520)
State sources:				
Safe Communities	755,700	755,700	753,108	(2,592)
State shared revenue	159,100	159,100	153,535	(5,565)
Grants	7,500	38,787	34,191	(4,596)
Forest receipts	939,500	939,500	797,061	(142,439)
Federal source - grant	-	-	1,220	1,220
Licenses, permits and fees	1,298,400	1,328,400	1,198,860	(129,540)
Fines and forfeitures	410,200	410,200	458,944	48,744
Other	-	11,500	20,380	8,880
Total revenues	<u>15,056,600</u>	<u>15,129,387</u>	<u>14,839,979</u>	<u>(289,408)</u>
EXPENDITURES				
Education	200,000	200,000	200,000	-
Parks and recreation	2,803,900	2,877,987	2,629,933	248,054
Public safety - police	9,111,100	9,161,332	8,987,769	173,563
Public works - roads and street maintenance	3,345,000	3,373,416	2,984,470	388,946
Total expenditures and encumbrances	<u>15,460,000</u>	<u>15,612,735</u>	<u>14,802,172</u>	<u>810,563</u>
Excess of revenues over expenditures and encumbrances	<u>(403,400)</u>	<u>(483,348)</u>	<u>37,807</u>	<u>521,155</u>
OTHER FINANCING SOURCES (USES)				
Transfers from Special Revenue Funds:				
Sales Tax	2,462,000	2,462,000	2,462,000	-
Marine Passenger Fee	541,700	541,700	541,700	-
Transfers to Special Revenue Funds:				
Capital Transit	(2,589,900)	(2,589,900)	(2,589,900)	-
Eaglecrest	(25,000)	(25,000)	(25,000)	-
Total other financing sources (uses)	<u>388,800</u>	<u>388,800</u>	<u>388,800</u>	<u>-</u>
Net change in fund balance	<u>\$ (14,600)</u>	<u>(94,548)</u>	<u>426,607</u>	<u>521,155</u>
Fund balance at beginning of year			<u>2,822,484</u>	
Fund balance at end of year			3,249,091	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			106,794	
Change in liability for compensated absences			109,754	
Fund balance at end of year - GAAP basis			<u>\$ 3,465,639</u>	

CITY and BOROUGH OF JUNEAU**Major Special Revenue Funds****SALES TAX****Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance***For the fiscal years ended June 30, 2003, 2002 and 2001*

	<u>2003</u>	<u>2002</u>	<u>2001</u>
REVENUES			
General sales tax:			
Areawide 2%	\$ 12,085,238	11,623,132	11,544,124
Areawide Recreation 1%	-	-	3,117,773
Areawide Recreation 1% Prop 2 2001	6,042,619	5,811,567	2,646,504
Areawide Capital Projects 1%	6,042,619	5,811,567	5,772,060
Areawide CIP/Sales Tax Reserve 1%	6,042,619	5,811,567	5,772,061
Total general sales tax	<u>30,213,095</u>	<u>29,057,833</u>	<u>28,852,522</u>
Liquor sales tax - 3%	629,661	592,499	591,202
Miscellaneous	22,920	24,079	25,591
Total revenues	<u>30,865,676</u>	<u>29,674,411</u>	<u>29,469,315</u>
EXPENDITURES - Other	662,473	640,112	594,176
Excess of revenues over expenditures	<u>30,203,203</u>	<u>29,034,299</u>	<u>28,875,139</u>
OTHER FINANCING SOURCES (USES)			
Transfer from General Fund	-	557,100	739,300
Transfer from Capital Projects	2,500,000	-	-
Transfers to:			
General Fund	(15,999,000)	(15,578,400)	(15,039,500)
Special Revenue Funds:			
Fire Service Area	(175,000)	-	-
Roaded Service Area	(2,462,000)	(450,000)	(450,000)
Capital Projects Funds	(9,424,000)	(11,626,500)	(8,921,600)
Enterprise Funds:			
Bartlett Regional Hospital	(587,900)	(559,900)	(573,700)
Capital Projects	(2,732,200)	(5,280,000)	(1,351,000)
General Debt Service Fund	(293,500)	(348,300)	-
Total other financing sources (uses)	<u>(29,173,600)</u>	<u>(33,286,000)</u>	<u>(25,596,500)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	1,029,603	(4,251,701)	3,278,639
Fund balance at beginning of year	<u>6,209,062</u>	<u>10,460,763</u>	<u>7,182,124</u>
Fund balance at end of year	<u>\$ 7,238,665</u>	<u>6,209,062</u>	<u>10,460,763</u>

Ex. 084, p. 12

SALES TAX

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2003

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
General sales tax:				
Areawide 2%	\$ 11,839,300	11,839,300	12,085,238	245,938
Areawide Recreation 1% Prop 2 2001	5,919,600	5,919,600	6,042,619	123,019
Areawide Capital Projects 1%	5,919,600	5,919,600	6,042,619	123,019
Areawide CIP/Sales Tax Reserve 1%	5,919,600	5,919,600	6,042,619	123,019
Total general sales tax	<u>29,598,100</u>	<u>29,598,100</u>	<u>30,213,095</u>	<u>614,995</u>
Liquor sales tax - 3%	622,700	622,700	629,661	6,961
Miscellaneous	25,000	25,000	22,920	(2,080)
Total revenues	<u>30,245,800</u>	<u>30,245,800</u>	<u>30,865,676</u>	<u>619,876</u>
EXPENDITURES - Other	669,600	669,600	662,473	7,127
Excess of revenues over expenditures	<u>29,576,200</u>	<u>29,576,200</u>	<u>30,203,203</u>	<u>627,003</u>
OTHER FINANCING SOURCES (USES)				
Transfer from Capital Projects	-	2,500,000	2,500,000	-
Transfers to:				
General Fund	(15,206,000)	(15,999,000)	(15,999,000)	-
Special Revenue Funds:				
Fire Service Area	(175,000)	(175,000)	(175,000)	-
Roaded Service Area	(2,462,000)	(2,462,000)	(2,462,000)	-
Capital Projects Funds	(9,424,000)	(9,424,000)	(9,424,000)	-
Enterprise Funds:				
Bartlett Regional Hospital	(587,900)	(587,900)	(587,900)	-
Capital Projects	(2,732,200)	(2,732,200)	(2,732,200)	-
General Debt Service Fund	(293,500)	(293,500)	(293,500)	-
Total other financing sources (uses)	<u>(30,880,600)</u>	<u>(29,173,600)</u>	<u>(29,173,600)</u>	<u>-</u>
Net change in fund balance	\$ <u>(1,304,400)</u>	<u>402,600</u>	<u>1,029,603</u>	<u>627,003</u>
Fund balance at beginning of year			<u>6,209,062</u>	
Fund balance at end of year			<u>\$ 7,238,665</u>	

CITY and BOROUGH OF JUNEAU**Major Special Revenue Funds****LANDS****Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance***For the fiscal year ended June 30, 2003, 2002 and 2001*

	<u>2003</u>	<u>2002</u>	<u>2001</u>
REVENUES			
State Sources - DNR			
national coast wetlands	\$ 553,000	-	-
Interest	46,666	110,978	145,266
Land sales	139,254	391,753	349,047
Rentals	44,289	44,460	32,390
Equity in earnings of AJT Mining Properties, Inc.			
joint ventures	131	190	353
Gravel sales - Lemon Creek gravel pit	158,062	203,952	202,044
Bad debt recovery (expense)	(13,695)	11,930	-
Total revenues	<u>927,707</u>	<u>763,263</u>	<u>729,100</u>
EXPENDITURES			
Land management	269,823	238,771	224,846
Land acquisition	847,051	169,599	1,589,708
Land management response	26,917	10,032	18,831
Land selection	6,934	148,100	6,484
Lease maintenance	20,391	16,378	6,622
Lemon Creek gravel pit	205,047	176,014	209,404
Miscellaneous lot sales	-	-	835
Miscellaneous property examinations	8,794	5,904	11,157
Foreclosures and LID payments	8,569	33,340	12,590
Other	4,875	837	-
Total expenditures	<u>1,398,401</u>	<u>798,975</u>	<u>2,080,477</u>
Deficiency of revenues over expenditures	<u>(470,694)</u>	<u>(35,712)</u>	<u>(1,351,377)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from:			
Capital Projects Fund	-	455,000	-
Transfers to:			
Capital Projects Fund	-	(1,027,000)	(485,000)
Debt financing	-	-	250,000
Total other financing sources (uses)	<u>-</u>	<u>(572,000)</u>	<u>(235,000)</u>
Deficiency of revenues and other financing sources over expenditures and other financing uses	<u>(470,694)</u>	<u>(607,712)</u>	<u>(1,586,377)</u>
Fund balance at beginning of year	<u>548,523</u>	<u>1,156,235</u>	<u>2,742,612</u>
Fund balance at end of year	<u>\$ 77,829</u>	<u>548,523</u>	<u>1,156,235</u>

Ex. 084, p. 14

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2003

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State Sources - DNR				
national coast wetlands	\$ -	553,000	553,000	-
Federal Sources - USFS				
raptor center land	-	347,725	-	(347,725)
Interest	171,500	171,500	46,666	(124,834)
Land sales	156,900	156,900	139,254	(17,646)
Rentals	44,300	44,300	44,289	(11)
Equity in earnings of AJT Mining Properties, Inc.				
joint ventures	100	100	131	31
Gravel sales - Lemon Creek gravel pit	218,000	218,000	158,062	(59,938)
Bad debt recovery (expense)	-	-	(13,695)	(13,695)
Total revenues	<u>590,800</u>	<u>1,491,525</u>	<u>927,707</u>	<u>(563,818)</u>
EXPENDITURES				
Land management	270,500	270,500	274,372	(3,872)
Land acquisition	29,900	1,193,375	899,051	294,324
Land management response	25,000	31,480	32,815	(1,335)
Land selection	-	10,234	10,234	-
Lease maintenance	9,400	9,400	20,391	(10,991)
Lemon Creek gravel pit	247,000	273,951	223,733	50,218
Miscellaneous property examinations	30,000	36,500	13,669	22,831
Foreclosures and LID payments	20,000	20,000	8,569	11,431
Total expenditures and encumbrances	<u>631,800</u>	<u>1,845,440</u>	<u>1,482,834</u>	<u>362,606</u>
Net change in fund balance	\$ <u>(41,000)</u>	<u>(353,915)</u>	<u>(555,127)</u>	<u>(201,212)</u>
Fund balance at beginning of year			548,523	
Fund balance at end of year			(6,604)	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			89,784	
Change in liability for compensated absences			(5,351)	
Fund balance at end of year - GAAP basis			<u>\$ 77,829</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

HOTEL TAX

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

For the fiscal years ended June 30, 2003, 2002 and 2001

	<u>2003</u>	<u>2002</u>	<u>2001</u>
REVENUES - Taxes	\$ 897,011	926,630	961,026
EXPENDITURES - Other	13,492	17,698	16,259
Excess of revenues over expenditures	<u>883,519</u>	<u>908,932</u>	<u>944,767</u>
OTHER FINANCING USES - Transfer to			
Visitor Services Special Revenue Fund	<u>(879,800)</u>	<u>(1,013,600)</u>	<u>(958,200)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	3,719	(104,668)	(13,433)
Fund balance (deficit) at beginning of year	<u>(14,911)</u>	<u>89,757</u>	<u>103,190</u>
Fund balance (deficit) at end of year	<u><u>\$ (11,192)</u></u>	<u><u>(14,911)</u></u>	<u><u>89,757</u></u>

HOTEL TAX

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2003

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Taxes	\$ 940,000	940,000	897,011	(42,989)
EXPENDITURES - Other	13,600	13,600	13,492	108
Excess of revenues over expenditures	<u>926,400</u>	<u>926,400</u>	<u>883,519</u>	<u>(42,881)</u>
OTHER FINANCING USES - Transfer to				
Visitor Services Special Revenue Fund	<u>(879,800)</u>	<u>(879,800)</u>	<u>(879,800)</u>	<u>-</u>
Net change in fund balance	<u>\$ 46,600</u>	<u>46,600</u>	3,719	<u>(42,881)</u>
Fund balance at beginning of year			<u>(14,911)</u>	
Fund deficit at end of year			<u>\$ (11,192)</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

TOBACCO EXCISE TAX

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

For the fiscal years ended June 30, 2003, 2002 and 2001

	<u>2003</u>	<u>2002</u>	<u>2001</u>
REVENUES - Local sources	\$ 303,889	292,819	271,501
EXPENDITURES - Other	4,650	2,296	2,024
Excess of revenues over expenditures	<u>299,239</u>	<u>290,523</u>	<u>269,477</u>
OTHER FINANCING USES			
Transfers to:			
General Fund	(215,000)	-	-
Bartlett Regional Hospital Enterprise Fund	(239,500)	(228,100)	(267,800)
Total other financing uses	<u>(454,500)</u>	<u>(228,100)</u>	<u>(267,800)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	(155,261)	62,423	1,677
Fund balance at beginning of year	<u>169,390</u>	<u>106,967</u>	<u>105,290</u>
Fund balance at end of year	<u>\$ 14,129</u>	<u>169,390</u>	<u>106,967</u>

TOBACCO EXCISE TAX

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2003

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Local sources	\$ 306,500	306,500	303,889	(2,611)
EXPENDITURES - Other	2,700	2,700	4,650	(1,950)
Excess of revenues over expenditures	<u>303,800</u>	<u>303,800</u>	<u>299,239</u>	<u>(4,561)</u>
OTHER FINANCING USES				
Transfers to:				
General Fund	-	(215,000)	(215,000)	-
Bartlett Regional Hospital Enterprise Fund	(239,500)	(239,500)	(239,500)	-
Total other financing uses	<u>(239,500)</u>	<u>(454,500)</u>	<u>(454,500)</u>	<u>-</u>
Net change in fund balance	\$ <u>64,300</u>	<u>(150,700)</u>	(155,261)	<u>(4,561)</u>
Fund balance at beginning of year			<u>169,390</u>	
Fund balance at end of year			\$ <u>14,129</u>	

CITY and BOROUGH OF JUNEAU**Non-Major Special Revenue Funds****CAPITAL TRANSIT****Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance***For the fiscal years ended June 30, 2003, 2002 and 2001*

	<u>2003</u>	<u>2002</u>	<u>2001</u>
REVENUES			
State sources - Urban Mass Transportation			
Administration grant	\$ 87,005	146,114	80,679
Charges for services	566,487	603,212	488,666
Rental	450	4,050	5,400
Bad debt recovery (expense)	(1,784)	-	-
Other	700	576	293
Total revenues	<u>652,858</u>	<u>753,952</u>	<u>575,038</u>
EXPENDITURES			
Operations	2,562,109	2,387,494	1,969,202
Maintenance	786,122	679,959	671,826
Total expenditures	<u>3,348,231</u>	<u>3,067,453</u>	<u>2,641,028</u>
Deficiency of revenues over expenditures	<u>(2,695,373)</u>	<u>(2,313,501)</u>	<u>(2,065,990)</u>
OTHER FINANCING SOURCES			
Transfers from Special Revenue Funds:			
Roaded Service Area	2,589,900	2,490,400	1,882,800
Marine Passenger Fee	205,000	165,000	60,000
Total other financing sources	<u>2,794,900</u>	<u>2,655,400</u>	<u>1,942,800</u>
Excess (deficiency) of revenues and other financing sources over expenditures	99,527	341,899	(123,190)
Fund balance at beginning of year	<u>349,859</u>	<u>7,960</u>	<u>131,150</u>
Fund balance at end of year	<u>\$ 449,386</u>	<u>349,859</u>	<u>7,960</u>

CAPITAL TRANSIT

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2003

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State sources - Urban Mass				
Transportation Administration grant	\$ 84,000	145,400	87,005	(58,395)
Charges for services	513,000	513,000	566,487	53,487
Rental	-	-	450	450
Bad debt recovery (expense)	-	-	(1,784)	(1,784)
Other	2,800	2,800	700	(2,100)
Total revenues	<u>599,800</u>	<u>661,200</u>	<u>652,858</u>	<u>(8,342)</u>
EXPENDITURES				
Operations	2,580,600	2,628,842	2,711,376	(82,534)
Maintenance	811,800	823,718	786,258	37,460
Total expenditures and encumbrances	<u>3,392,400</u>	<u>3,452,560</u>	<u>3,497,634</u>	<u>(45,074)</u>
Deficiency of revenues over expenditures and encumbrances	<u>(2,792,600)</u>	<u>(2,791,360)</u>	<u>(2,844,776)</u>	<u>(53,416)</u>
OTHER FINANCING SOURCES				
Transfers from Special Revenue Funds:				
Roaded Service Area	2,589,900	2,589,900	2,589,900	-
Marine Passenger Fee	205,000	205,000	205,000	-
Total other financing sources	<u>2,794,900</u>	<u>2,794,900</u>	<u>2,794,900</u>	<u>-</u>
Net change in fund balance	\$ <u>2,300</u>	<u>3,540</u>	<u>(49,876)</u>	<u>(53,416)</u>
Fund balance at beginning of year			<u>349,859</u>	
Fund balance at end of year			299,983	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			134,538	
Change in liability for compensated absences			14,865	
Fund balance at end of year - GAAP basis			<u>\$ 449,386</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

COMMUNITY DEVELOPMENT BLOCK GRANT

Comparative Statements of Revenues, Expenditures and Changes in Fund Balance

For the fiscal years ended June 30, 2003, 2002 and 2001

	<u>2003</u>	<u>2002</u>	<u>2001</u>
REVENUES			
Community Development Block Grant	\$ -	198,000	-
Bad debt recovery	5,000	-	-
Total revenues	<u>5,000</u>	<u>198,000</u>	<u>-</u>
EXPENDITURES			
Community development and lands management	<u>-</u>	<u>198,000</u>	<u>-</u>
Excess of revenues over expenditures	5,000	-	-
Fund balance at beginning of year	<u>106,611</u>	<u>106,611</u>	<u>106,611</u>
Fund balance at end of year	<u>\$ 111,611</u>	<u>106,611</u>	<u>106,611</u>

COMMUNITY DEVELOPMENT BLOCK GRANT

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2003

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Bad debt recovery	\$ -	-	5,000	5,000
EXPENDITURES - Community development and lands management	-	-	-	-
Excess of revenues over expenditures	\$ -	-	5,000	5,000
Fund balance at beginning of year			106,611	
Fund balance at end of year			\$ 111,611	

CITY and BOROUGH OF JUNEAU**Non-Major Special Revenue Funds****MENTAL HEALTH****Comparative Statements of Revenues, Expenditures, and Changes in Fund Deficit***For the fiscal years ended June 30, 2003, 2002 and 2001*

	<u>2003</u>	<u>2002</u>	<u>2001</u>
REVENUES			
State sources:			
Alaska Youth Initiative Grant	\$ -	-	17,934
Charges for Services - Clinic fees	119,129	-	55,161
Less: Contractual allowances	-	-	(21,310)
Bad debt recovery (expense)	6,043	19,429	(22,909)
Total revenues	<u>125,172</u>	<u>19,429</u>	<u>28,876</u>
EXPENDITURES			
Alaska Youth Initiative	-	-	9,219
Clinic	-	-	536,976
Total expenditures	<u>-</u>	<u>-</u>	<u>546,195</u>
Excess (deficiency) of revenues over expenditures	125,172	19,429	(517,319)
OTHER FINANCING SOURCES			
Transfers from:			
General Fund	129,000	310,400	310,400
Chemical Dependency Special Revenue Fund	126,923	-	-
Total other financing sources	<u>255,923</u>	<u>310,400</u>	<u>310,400</u>
Excess (deficiency) of revenues and other financing sources over expenditures	381,095	329,829	(206,919)
Fund deficit at beginning of year	<u>(632,156)</u>	<u>(961,985)</u>	<u>(755,066)</u>
Fund deficit at end of year	<u><u>\$ (251,061)</u></u>	<u><u>(632,156)</u></u>	<u><u>(961,985)</u></u>

Schedule of Revenues, Expenditures, and Changes in Fund Deficit - Budget and Actual

For the fiscal year ended June 30, 2003

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Charges for Services - Clinic fees	\$ 124,000	124,000	119,129	(4,871)
Bad debt recovery	-	-	6,043	6,043
Total revenues	<u>124,000</u>	<u>124,000</u>	<u>125,172</u>	<u>1,172</u>
OTHER FINANCING SOURCES				
Transfers from:				
General Fund	129,000	129,000	129,000	-
Chemical Dependency Special Revenue Fund	125,800	125,800	126,923	1,123
Total other financing sources	<u>254,800</u>	<u>254,800</u>	<u>255,923</u>	<u>1,123</u>
Net change in fund balance	\$ <u>378,800</u>	<u>378,800</u>	381,095	<u>2,295</u>
Fund deficit at beginning of year			<u>(632,156)</u>	
Fund deficit at end of year			\$ <u>(251,061)</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

CHEMICAL DEPENDENCY SERVICES

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

For the fiscal years ended June 30, 2003, 2002 and 2001

	<u>2003</u>	<u>2002</u>	<u>2001</u>
REVENUES			
Charges for services	\$ -	-	28,593
Less: Contractual allowances	-	(687)	(20,221)
Bad debt recovery	12,697	14,134	92,052
Other	-	-	355
Total revenues	<u>12,697</u>	<u>13,447</u>	<u>100,779</u>
EXPENDITURES			
Adult Treatment	-	-	57,898
Total expenditures	<u>-</u>	<u>-</u>	<u>57,898</u>
Excess of revenues over expenditures	<u>12,697</u>	<u>13,447</u>	<u>42,881</u>
OTHER FINANCING USES			
Transfers to:			
Mental Health Special Revenue Fund	(126,923)	-	-
Bartlett Regional Hospital Enterprise Fund	-	-	(259,770)
Total other financing uses	<u>(126,923)</u>	<u>-</u>	<u>(259,770)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	(114,226)	13,447	(216,889)
Fund balance at beginning of year	<u>114,226</u>	<u>100,779</u>	<u>317,668</u>
Fund balance at end of year	<u>\$ -</u>	<u>114,226</u>	<u>100,779</u>

CHEMICAL DEPENDENCY SERVICES

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2003

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Charges for services	\$ 10,000	10,000	-	(10,000)
Bad debt recovery	-	-	12,697	12,697
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>12,697</u>	<u>2,697</u>
OTHER FINANCING USES				
Transfers to -				
Mental Health Special Revenue Fund	<u>(125,800)</u>	<u>(125,800)</u>	<u>(126,923)</u>	<u>(1,123)</u>
Net change in fund balance	<u>\$ (115,800)</u>	<u>(115,800)</u>	<u>(114,226)</u>	<u>1,574</u>
Fund balance at beginning of year			<u>114,226</u>	
Fund balance at end of year			<u>\$ -</u>	

CITY and BOROUGH OF JUNEAU**Non-Major Special Revenue Funds****VISITOR SERVICES****Comparative Statements of Revenues, Expenditures, and Change in Fund Balance***For the fiscal years ended June 30, 2003, 2002 and 2001*

	<u>2003</u>	<u>2002</u>	<u>2001</u>
REVENUES			
Rental income	\$ 244,726	166,487	199,664
Concessions	47,447	36,824	38,559
Other	69,885	55,172	69,590
Total revenues	<u>362,058</u>	<u>258,483</u>	<u>307,813</u>
EXPENDITURES			
Operations	668,546	558,054	535,996
Visitor information	725,800	800,000	769,100
Total expenditures	<u>1,394,346</u>	<u>1,358,054</u>	<u>1,305,096</u>
Deficiency of revenues over expenditures	<u>(1,032,288)</u>	<u>(1,099,571)</u>	<u>(997,283)</u>
OTHER FINANCING SOURCES			
Transfers from Special Revenue Funds:			
Hotel Tax	879,800	1,013,600	958,200
Marine Passenger Fee	97,000	97,000	97,000
Total other financing sources	<u>976,800</u>	<u>1,110,600</u>	<u>1,055,200</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(55,488)	11,029	57,917
Fund balance at beginning of year	<u>342,891</u>	<u>331,862</u>	<u>273,945</u>
Fund balance at end of year	<u>\$ 287,403</u>	<u>342,891</u>	<u>331,862</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2003

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Rental income	\$ 190,500	190,500	244,726	54,226
Concessions	37,700	37,700	47,447	9,747
Other	59,100	59,100	69,885	10,785
Total revenues	<u>287,300</u>	<u>287,300</u>	<u>362,058</u>	<u>74,758</u>
EXPENDITURES				
Operations	671,600	672,119	674,205	(2,086)
Visitor information	725,800	725,800	725,800	-
Total expenditures and encumbrances	<u>1,397,400</u>	<u>1,397,919</u>	<u>1,400,005</u>	<u>(2,086)</u>
Deficiency of revenues over expenditures and encumbrances	<u>(1,110,100)</u>	<u>(1,110,619)</u>	<u>(1,037,947)</u>	<u>72,672</u>
OTHER FINANCING SOURCES				
Transfers from Special Revenue Funds:				
Hotel Tax	879,800	879,800	879,800	-
Marine Passenger Fee	97,000	97,000	97,000	-
Total other financing sources	<u>976,800</u>	<u>976,800</u>	<u>976,800</u>	<u>-</u>
Net change in fund balance	<u>\$ (133,300)</u>	<u>(133,819)</u>	<u>(61,147)</u>	<u>72,672</u>
Fund balance at beginning of year			<u>342,891</u>	
Fund balance at end of year			281,744	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			1,478	
Change in liability for compensated absences			<u>4,181</u>	
Fund balance at end of year - GAAP basis			<u>\$ 287,403</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

LIBRARY MINOR CONTRIBUTIONS

Comparative Statements of Revenues, Expenditures and Changes in Fund Balance

For the fiscal years ended June 30, 2003, 2002 and 2001

	<u>2003</u>	<u>2002</u>	<u>2001</u>
REVENUES - Donations	\$ 4,868	8,343	10,056
EXPENDITURES - Materials	-	-	-
Excess of revenues over expenditures	4,868	8,343	10,056
Fund balance at beginning of year	94,355	86,012	75,956
Fund balance at end of year	\$ <u>99,223</u>	<u>94,355</u>	<u>86,012</u>

LIBRARY MINOR CONTRIBUTIONS

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2003

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Donations	\$ 9,600	9,600	4,868	(4,732)
EXPENDITURES - Materials	9,600	9,600	-	9,600
Excess of revenues over expenditures	\$ -	-	4,868	4,868
Fund balance at beginning of year			94,355	
Fund balance at end of year			\$ 99,223	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

PASS-THROUGH GRANTS

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

For the fiscal years ended June 30, 2003, 2002 and 2001

	<u>2003</u>	<u>2002</u>	<u>2001</u>
REVENUES			
State grants and entitlement	\$ 60,710	57,120	47,455
EXPENDITURES			
Community projects - pass-through grants:			
Juneau Alliance for Mental Health, Inc. (JAMHI)	2,905	2,944	2,373
AWARE	13,943	14,133	14,237
REACH, Inc.	7,262	7,361	8,601
Wildflower Court	15,976	12,955	13,050
Juneau Youth Services, Inc.	9,876	9,716	9,194
Gastineau Manor	10,748	10,011	-
Total expenditures	<u>60,710</u>	<u>57,120</u>	<u>47,455</u>
Excess of revenues over expenditures	-	-	-
Fund balance at beginning of year	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

PASS-THROUGH GRANTS

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2003

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - State grants and entitlement	\$ 57,100	57,100	60,710	3,610
EXPENDITURES				
Community projects - pass-through grants:				
Juneau Alliance for Mental Health, Inc. (JAMHI)	2,900	2,900	2,905	(5)
AWARE	14,100	14,100	13,943	157
REACH, Inc.	7,400	7,400	7,262	138
Wildflower Court	13,000	13,000	15,976	(2,976)
Juneau Youth Services, Inc.	9,700	9,700	9,876	(176)
Gastineau Manor	10,000	10,000	10,748	(748)
Total expenditures	57,100	57,100	60,710	(3,610)
Excess of revenues over expenditures	\$ -	-	-	-
Fund balance at beginning of year			-	
Fund balance at end of year			\$ -	

CITY and BOROUGH OF JUNEAU**Non-Major Special Revenue Funds****EAGLECREST****Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance***For the fiscal years ended June 30, 2003, 2002 and 2001*

	<u>2003</u>	<u>2002</u>	<u>2001</u>
REVENUES			
Charges for services:			
Ski tickets	\$ 275,930	580,832	478,122
Ski school fees	48,099	114,456	62,955
Other	146,864	365,826	231,765
Total revenues	<u>470,893</u>	<u>1,061,114</u>	<u>772,842</u>
EXPENDITURES			
Ski area operations	1,060,138	1,190,035	989,505
Ski school operations	95,692	127,017	91,884
Ski area maintenance	243,425	279,864	263,600
Total expenditures	<u>1,399,255</u>	<u>1,596,916</u>	<u>1,344,989</u>
Deficiency of revenues over expenditures	<u>(928,362)</u>	<u>(535,802)</u>	<u>(572,147)</u>
OTHER FINANCING SOURCES			
Transfers from:			
General Fund	363,100	333,100	333,100
Roaded Service Area Special Revenue Fund	25,000	25,000	25,000
Total other financing sources	<u>388,100</u>	<u>358,100</u>	<u>358,100</u>
Deficiency of revenues and other financing sources over expenditures	<u>(540,262)</u>	<u>(177,702)</u>	<u>(214,047)</u>
Fund balance at beginning of the year	<u>30,458</u>	<u>208,160</u>	<u>422,207</u>
Fund balance (deficit) at end of year	<u>\$ (509,804)</u>	<u>30,458</u>	<u>208,160</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2003

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Charges for services:				
Ski tickets	\$ 858,600	858,600	275,930	(582,670)
Ski school fees	117,000	117,000	48,099	(68,901)
Other	404,500	404,500	146,864	(257,636)
Total revenues	<u>1,380,100</u>	<u>1,380,100</u>	<u>470,893</u>	<u>(909,207)</u>
EXPENDITURES				
Ski area operations	1,303,900	1,304,298	1,068,863	235,435
Ski school operations	124,600	124,600	95,692	28,908
Ski area maintenance	299,800	249,800	243,425	6,375
Total expenditures and encumbrances	<u>1,728,300</u>	<u>1,678,698</u>	<u>1,407,980</u>	<u>270,718</u>
Deficiency of revenues over expenditures and encumbrances	<u>(348,200)</u>	<u>(298,598)</u>	<u>(937,087)</u>	<u>(638,489)</u>
OTHER FINANCING SOURCES				
Transfers from:				
General Fund	363,100	363,100	363,100	-
Roaded Service Area Special Revenue Fund	25,000	25,000	25,000	-
Total other financing sources	<u>388,100</u>	<u>388,100</u>	<u>388,100</u>	<u>-</u>
Net change in fund balance (deficit)	<u>\$ 39,900</u>	<u>89,502</u>	<u>(548,987)</u>	<u>(638,489)</u>
Fund balance at beginning of year			30,458	
Fund deficit at end of year			(518,529)	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			-	
Change in liability for compensated absences			8,725	
Fund deficit at end of year - GAAP basis			<u>\$ (509,804)</u>	

CITY and BOROUGH OF JUNEAU**Non-Major Special Revenue Funds****DOWNTOWN PARKING****Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance***For the fiscal years ended June 30, 2003, 2002 and 2001*

	<u>2003</u>	<u>2002</u>	<u>2001</u>
REVENUES - Charges for parking	\$ 226,289	204,612	210,881
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Salaries and fringe benefits	15,329	10,983	10,629
Utilities	20,996	22,617	19,441
Contractual services	26,507	24,869	22,350
Maintenance services	49,272	55,742	38,324
Other	42,760	36,602	35,573
Total expenditures	<hr/> 154,864	<hr/> 150,813	<hr/> 126,317
Excess of revenues over expenditures	71,425	53,799	84,564
OTHER FINANCING USES			
Transfer to Capital Projects Funds	<hr/> (200,000)	<hr/> -	<hr/> -
Excess (deficiency) of revenues and other financing uses over expenditures	(128,575)	53,799	84,564
Fund balance at beginning of year	<hr/> 518,190	<hr/> 464,391	<hr/> 379,827
Fund balance at end of year	<hr/> <hr/> \$ 389,615	<hr/> <hr/> 518,190	<hr/> <hr/> 464,391

DOWNTOWN PARKING

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2003

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Charges for parking	\$ 239,000	239,000	226,289	(12,711)
EXPENDITURES				
Salaries and fringe benefits	17,000	17,000	15,329	1,671
Utilities	22,700	22,700	20,996	1,704
Contractual services	34,400	34,400	26,507	7,893
Maintenance services	46,200	46,200	49,272	(3,072)
Other	44,000	44,000	42,760	1,240
Total expenditures	164,300	164,300	154,864	9,436
Excess of revenues over expenditures	74,700	74,700	71,425	(3,275)
OTHER FINANCING USES				
Transfer to Capital Projects Funds	-	(200,000)	(200,000)	-
Net change in fund balance	\$ 74,700	274,700	(128,575)	403,275
Fund balance at beginning of year			518,190	
Fund balance at end of year			\$ 389,615	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

PORT DEVELOPMENT

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

For the fiscal years ended June 30, 2003, 2002 and 2001

	<u>2003</u>	<u>2002</u>	<u>2001</u>
REVENUES - Port fees	\$ 1,051,938	1,464,446	1,924,669
OTHER FINANCING USES			
Transfers to:			
Debt Service Funds:			
General	-	(948,100)	(949,300)
Port	(90,000)	-	-
Enterprise Funds Capital Projects	(900,000)	(1,150,000)	(500,000)
Total other financing uses	<u>(990,000)</u>	<u>(2,098,100)</u>	<u>(1,449,300)</u>
Excess (deficiency) of revenues over other financing uses	61,938	(633,654)	475,369
Fund balance at beginning of year	<u>330,380</u>	<u>964,034</u>	<u>488,665</u>
Fund balance at end of year	<u>\$ 392,318</u>	<u>330,380</u>	<u>964,034</u>

PORT DEVELOPMENT

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2003

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Port fees	\$ -	-	1,051,938	1,051,938
OTHER FINANCING USES				
Transfers to:				
Port Debt Service Fund	-	(90,000)	(90,000)	-
Enterprise Funds Capital Projects	-	(900,000)	(900,000)	-
Total other financing uses	-	(990,000)	(990,000)	-
Net change in fund balance	\$ -	(990,000)	61,938	1,051,938
Fund balance at beginning of year			330,380	
Fund balance at end of year			\$ 392,318	

CITY and BOROUGH OF JUNEAU**Non-Major Special Revenue Funds****LOW-INCOME HOUSING****Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance***For the fiscal years ended June 30, 2003, 2002 and 2001*

	<u>2003</u>	<u>2002</u>	<u>2001</u>
REVENUES			
Loan repayments	\$ 18,979	15,816	-
Rehabilitation Loans	-	-	27,797
Less: bad debt expense	(79)	-	-
Total revenues	<u>18,900</u>	<u>15,816</u>	<u>27,797</u>
EXPENDITURES			
Affordable Housing Permit	5,800	9,217	-
Contingency	5,332	50,000	-
Gastineau Human Services Loan	-	200,000	-
Juneau Housing Trust Loan	-	37,952	-
Thane Road Campground grant	676	2,970	1,521
Total expenditures	<u>11,808</u>	<u>300,139</u>	<u>1,521</u>
Excess (deficiency) of revenues over expenditures	7,092	(284,323)	26,276
Fund balance at beginning of year	<u>821,700</u>	<u>1,106,023</u>	<u>1,079,747</u>
Fund balance at end of year	<u>\$ 828,792</u>	<u>821,700</u>	<u>1,106,023</u>

LOW-INCOME HOUSING

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2003

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES:				
Loan repayments	\$ -	-	18,979	18,979
Less: bad debt expense	-	-	(79)	(79)
Total revenues	-	-	18,900	18,900
EXPENDITURES				
Affordable Housing Permit	-	-	5,800	(5,800)
Contingency	-	15,000	5,332	9,668
Thane Road Campground grant	-	1,166	1,134	32
Total expenditures	-	16,166	12,266	3,900
Excess (deficiency) of revenues over expenditures and encumbrances	\$ -	(16,166)	6,634	22,800
Fund balance at beginning of year			821,700	
Fund balance at end of year			828,334	
Reconciliation to GAAP fund balance: Encumbrances at end of year			458	
Fund balance at end of year - GAAP basis			\$ 828,792	

CITY and BOROUGH OF JUNEAU**Non-Major Special Revenue Funds****FIRE SERVICE AREA****Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance***For the fiscal years ended June 30, 2003, 2002 and 2001*

	<u>2003</u>	<u>2002</u>	<u>2001</u>
REVENUES			
Property taxes	\$ 1,794,303	1,771,662	1,604,817
State shared revenue - entitlement	8,118	10,203	10,857
Contracted services - fire	323,800	307,100	305,800
Other	12,233	29,693	-
Total revenues	<u>2,138,454</u>	<u>2,118,658</u>	<u>1,921,474</u>
EXPENDITURES			
Fire protection services	<u>2,353,428</u>	<u>2,128,434</u>	<u>2,084,384</u>
Deficiency of revenues over expenditures	(214,974)	(9,776)	(162,910)
OTHER FINANCING SOURCES			
Transfers from Special Revenue Funds:			
Sales Tax	175,000	-	-
Marine Passenger Fee	59,300	46,800	59,400
Total other financing sources	<u>234,300</u>	<u>46,800</u>	<u>59,400</u>
Excess (deficiency) of revenues and other financing sources over expenditures	19,326	37,024	(103,510)
Fund balance at beginning of year	<u>495,203</u>	<u>458,179</u>	<u>561,689</u>
Fund balance at end of year	<u>\$ 514,529</u>	<u>495,203</u>	<u>458,179</u>

FIRE SERVICE AREA

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2003

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Property taxes	\$ 1,809,300	1,809,300	1,794,303	(14,997)
State shared revenue - entitlement	10,200	10,200	8,118	(2,082)
Contracted services - fire	323,800	323,800	323,800	-
Other	11,000	11,000	12,233	1,233
Total revenues	<u>2,154,300</u>	<u>2,154,300</u>	<u>2,138,454</u>	<u>(15,846)</u>
EXPENDITURES				
Fire protection services	<u>2,448,100</u>	<u>2,463,882</u>	<u>2,363,636</u>	<u>100,246</u>
Deficiency of revenues over expenditures and encumbrances	(293,800)	(309,582)	(225,182)	84,400
OTHER FINANCING SOURCES				
Transfers from Special Revenue Funds:				
Sales Tax	175,000	175,000	175,000	-
Marine Passenger Fee	59,300	59,300	59,300	-
Total other financing sources	<u>234,300</u>	<u>234,300</u>	<u>234,300</u>	<u>-</u>
Net change in fund balance	<u>\$ (59,500)</u>	<u>(75,282)</u>	9,118	<u>84,400</u>
Fund balance at beginning of year			<u>495,203</u>	
Fund balance at end of year			504,321	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			13,533	
Change in liability for compensated absences			<u>(3,325)</u>	
Fund balance at end of year - GAAP basis			<u>\$ 514,529</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

MARINE PASSENGER FEE

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

For the fiscal years ended June 30, 2003, 2002 and 2001

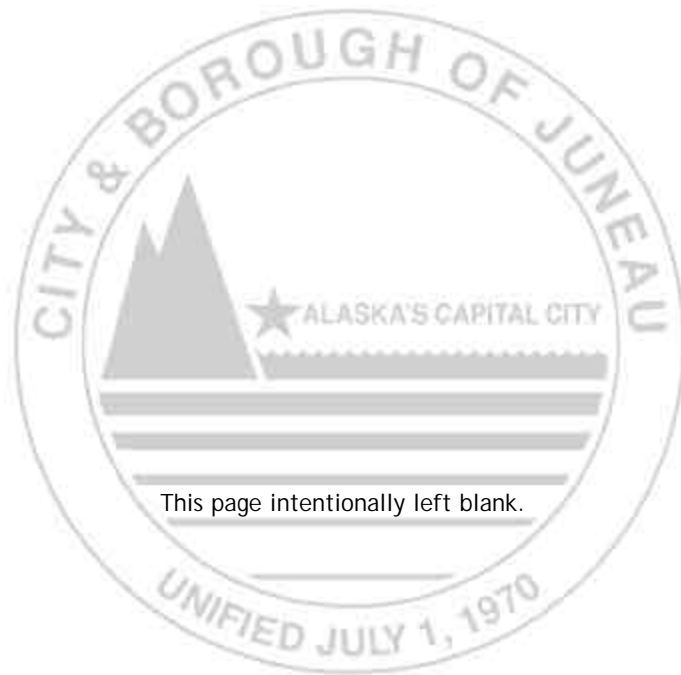
	<u>2003</u>	<u>2002</u>	<u>2001</u>
REVENUES - Marine passenger fees	\$ 3,638,816	3,393,475	3,366,280
OTHER FINANCING USES			
Transfers to:			
General Fund	(975,300)	(1,056,200)	(954,200)
Special Revenue Funds:			
Capital Transit	(205,000)	(165,000)	(60,000)
Visitor Services	(97,000)	(97,000)	(97,000)
Roaded Service Area	(541,700)	(441,000)	(453,200)
Fire Service Area	(59,300)	(46,800)	(59,400)
Capital Projects Funds	(1,705,900)	(1,691,000)	(2,615,000)
Total other financing uses	<u>(3,584,200)</u>	<u>(3,497,000)</u>	<u>(4,238,800)</u>
Excess (deficiency) of revenues over other financing uses	54,616	(103,525)	(872,520)
Fund balance at beginning of year	<u>41,605</u>	<u>145,130</u>	<u>1,017,650</u>
Fund balance at end of year	<u>\$ 96,221</u>	<u>41,605</u>	<u>145,130</u>

MARINE PASSENGER FEE

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the fiscal year ended June 30, 2003

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Marine passenger fees	\$ 3,542,600	3,542,600	3,638,816	96,216
OTHER FINANCING USES				
Transfers to:				
General Fund	(975,300)	(975,300)	(975,300)	-
Special Revenue Funds:				
Capital Transit	(205,000)	(205,000)	(205,000)	-
Visitor Services	(97,000)	(97,000)	(97,000)	-
Roaded Service Area	(541,700)	(541,700)	(541,700)	-
Fire Service Area	(59,300)	(59,300)	(59,300)	-
Capital Projects Funds	(1,645,000)	(1,705,900)	(1,705,900)	-
Total other financing uses	<u>(3,523,300)</u>	<u>(3,584,200)</u>	<u>(3,584,200)</u>	<u>-</u>
Net change in fund balance	\$ <u>19,300</u>	<u>(41,600)</u>	54,616	<u>96,216</u>
Fund balance at beginning of year			<u>41,605</u>	
Fund balance at end of year			\$ <u><u>96,221</u></u>	



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