

## **GENERAL FIXED ASSETS**

This is a self-balancing account group set up to account for the fixed assets of the City and Borough except those recorded in the Proprietary Fund Types.

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## CITY AND BOROUGH OF JUNEAU

## Schedule of General Fixed Assets

June 30, 2001

with comparative total amounts for 2000 and 1999

<u>General fixed assets</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
Land	\$ 30,876,954	28,295,534	24,898,980
Buildings and improvements	136,544,872	136,216,971	115,062,640
Machinery, equipment and fixtures	18,637,646	17,849,508	27,474,183
	<u>186,059,472</u>	<u>182,362,013</u>	<u>167,435,803</u>
Construction work in progress	<u>50,358,788</u>	<u>47,774,990</u>	<u>57,495,896</u>
Total general fixed assets	<u>\$ 236,418,260</u>	<u>230,137,003</u>	<u>224,931,699</u>
<u>Investment in general fixed assets</u>			
Acquired prior to July 1, 1975	\$ 10,946,331	10,946,331	10,946,331
General revenues and bonds	149,244,715	143,128,988	139,505,776
State grants	57,980,524	57,444,171	55,744,186
Federal grants	10,347,546	11,049,388	11,165,881
Donations	7,899,144	7,568,125	7,569,525
Total investment in general fixed assets	<u>\$ 236,418,260</u>	<u>230,137,003</u>	<u>224,931,699</u>

## CITY AND BOROUGH OF JUNEAU

## Schedule of Changes in General Fixed Assets by Asset Class

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

	<u>Land</u>	<u>Buildings and improvements</u>	<u>Machinery, equipment and fixtures</u>	<u>Construction work in progress</u>	<u>Total</u>
General fixed assets at June 30, 1998	\$ 24,756,121	103,181,322	26,820,764	64,863,858	219,622,065
Additions:					
General revenues and bonds	142,859	9,363,988	626,358	4,178,646	14,311,851
State grants	-	1,467,808	277,328	2,001,587	3,746,723
Federal grants	-	-	2,477	-	2,477
Donations	-	1,049,522	128,390	-	1,177,912
Total additions	<u>142,859</u>	<u>11,881,318</u>	<u>1,034,553</u>	<u>6,180,233</u>	<u>19,238,963</u>
Deletions:					
Fixed assets sold or retired	-	-	(381,134)	-	(381,134)
Projects capitalized	-	-	-	(10,461,038)	(10,461,038)
Projects expensed	-	-	-	(3,087,157)	(3,087,157)
Total deletions	<u>-</u>	<u>-</u>	<u>(381,134)</u>	<u>(13,548,195)</u>	<u>(13,929,329)</u>
General fixed assets at June 30, 1999	<u>24,898,980</u>	<u>115,062,640</u>	<u>27,474,183</u>	<u>57,495,896</u>	<u>224,931,699</u>
Additions:					
General revenues and bonds	3,428,860	21,756,589	274,055	10,544,286	36,003,790
State grants	-	69,852	112,275	1,790,578	1,972,705
Federal grants	-	-	-	20,000	20,000
Donations	-	92,921	-	-	92,921
Total additions	<u>3,428,860</u>	<u>21,919,362</u>	<u>386,330</u>	<u>12,354,864</u>	<u>38,089,416</u>
Deletions:					
Fixed assets sold or retired	(32,306)	(765,031)	(10,011,005)	-	(10,808,342)
Projects capitalized	-	-	-	(21,896,430)	(21,896,430)
Projects expensed	-	-	-	(179,340)	(179,340)
Total deletions	<u>(32,306)</u>	<u>(765,031)</u>	<u>(10,011,005)</u>	<u>(22,075,770)</u>	<u>(32,884,112)</u>
General fixed assets at June 30, 2000	<u>28,295,534</u>	<u>136,216,971</u>	<u>17,849,508</u>	<u>47,774,990</u>	<u>230,137,003</u>
Additions:					
General revenues and bonds	2,280,738	2,263,050	831,546	5,711,007	11,086,341
State grants	-	90,377	204,335	1,639,941	1,934,653
Federal grants	-	-	23,253	196,780	220,033
Donations	361,203	397,049	202	-	758,454
Total additions	<u>2,641,941</u>	<u>2,750,476</u>	<u>1,059,336</u>	<u>7,547,728</u>	<u>13,999,481</u>
Deletions:					
Fixed assets sold or retired	(60,521)	(2,422,575)	(271,198)	-	(2,754,294)
Projects capitalized	-	-	-	(3,470,731)	(3,470,731)
Projects expensed	-	-	-	(1,493,199)	(1,493,199)
Total deletions	<u>(60,521)</u>	<u>(2,422,575)</u>	<u>(271,198)</u>	<u>(4,963,930)</u>	<u>(7,718,224)</u>
General fixed assets at June 30, 2001	\$ <u>30,876,954</u>	<u>136,544,872</u>	<u>18,637,646</u>	<u>50,358,788</u>	<u>236,418,260</u>

## CITY AND BOROUGH OF JUNEAU

## Schedule of General Fixed Assets by Function

June 30, 2001

with comparative total amounts for 2000 and 1999

Function	Land	Buildings and improvements	Machinery, equipment and fixtures	Construction work in progress	Totals		
					2001	2000	1999
Administration	\$ 12,264,647	2,323,655	2,874,080	-	17,462,382	17,022,257	17,382,603
Social services	7,400	208,432	65,574	-	281,406	2,712,738	2,698,914
Public safety	642,315	9,011,199	2,447,845	-	12,101,359	12,062,640	12,289,434
Recreation	8,231,762	22,508,424	3,022,446	-	33,762,632	32,895,543	31,440,390
Public works	1,614,402	3,367,376	6,554,764	-	11,536,542	11,441,055	10,503,176
Community development	3,900,000	6,218,321	106,154	-	10,224,475	9,910,938	6,532,716
Library	94,544	6,229,772	1,742,417	-	8,066,733	7,899,362	7,962,837
Schools	4,121,884	86,677,693	1,824,366	-	92,623,943	88,417,480	78,625,733
	<u>30,876,954</u>	<u>136,544,872</u>	<u>18,637,646</u>	-	<u>186,059,472</u>	<u>182,362,013</u>	<u>167,435,803</u>
Construction work in progress	-	-	-	50,358,788	50,358,788	47,774,990	57,495,896
	<u>\$ 30,876,954</u>	<u>136,544,872</u>	<u>18,637,646</u>	<u>50,358,788</u>	<u>236,418,260</u>	<u>230,137,003</u>	<u>224,931,699</u>

## CITY AND BOROUGH OF JUNEAU

## Schedule of Changes in General Fixed Assets by Function

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

	<u>Land</u>	<u>Buildings and improvements</u>	<u>Machinery, equipment and fixtures</u>	<u>Construction work in progress</u>	<u>Total</u>
General fixed assets at June 30, 1998	\$ 24,756,121	103,181,322	26,820,764	64,863,858	219,622,065
Additions:					
Administration	-	364,650	70,668	-	435,318
Social services	-	-	85,901	-	85,901
Public safety	-	2,091,355	418,882	-	2,510,237
Recreation	142,859	994,008	109,439	-	1,246,306
Public works	-	-	2,000	-	2,000
Library	-	2,084,620	136,706	-	2,221,326
Schools	-	6,346,685	210,957	-	6,557,642
Total additions	142,859	11,881,318	1,034,553	-	13,058,730
Deletions:					
Administration	-	-	(75,813)	-	(75,813)
Public safety	-	-	(179,740)	-	(179,740)
Recreation	-	-	(9,326)	-	(9,326)
Community development	-	-	(616)	-	(616)
Schools	-	-	(115,639)	-	(115,639)
Total deletions	-	-	(381,134)	-	(381,134)
Net change - construction work in progress	-	-	-	(7,367,962)	(7,367,962)
General fixed assets at June 30, 1999	24,898,980	115,062,640	27,474,183	57,495,896	224,931,699
Additions:					
Administration	-	-	115,041	-	115,041
Social services	-	-	52,610	-	52,610
Public safety	-	-	18,981	-	18,981
Recreation	28,860	1,763,340	34,561	-	1,826,761
Public works	-	1,189,920	-	-	1,189,920
Community development	3,400,000	18	-	-	3,400,018
Library	-	-	34,225	-	34,225
Schools	-	18,966,084	130,912	-	19,096,996
Total additions	3,428,860	21,919,362	386,330	-	25,734,552
Deletions:					
Administration	-	-	(475,387)	-	(475,387)
Social services	-	-	(38,786)	-	(38,786)
Public safety	-	(60,201)	(185,574)	-	(245,775)
Recreation	-	(12,895)	(358,713)	-	(371,608)
Public works	-	(1,935)	(250,106)	-	(252,041)
Community development	-	-	(21,796)	-	(21,796)
Library	-	-	(97,700)	-	(97,700)
Schools	(32,306)	(690,000)	(8,582,943)	-	(9,305,249)
Total deletions	(32,306)	(765,031)	(10,011,005)	-	(10,808,342)
Net change - construction work in progress	-	-	-	(9,720,906)	(9,720,906)
General fixed assets at June 30, 2000	28,295,534	136,216,971	17,849,508	47,774,990	230,137,003

(Continued)

## CITY AND BOROUGH OF JUNEAU

## Schedule of Changes in General Fixed Assets by Function

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

	<u>Land</u>	<u>Buildings and improvements</u>	<u>Machinery, equipment and fixtures</u>	<u>Construction work in progress</u>	<u>Total</u>
Additions:					
Administration	416,392	-	102,741	-	519,133
Public safety	-	-	61,927	-	61,927
Recreation	389,859	258,384	221,996	-	870,239
Public works	-	-	95,487	-	95,487
Community development	500,000	-	31,133	-	531,133
Library	-	162,500	4,871	-	167,371
Schools	1,335,690	2,329,592	541,181	-	4,206,463
Total additions	<u>2,641,941</u>	<u>2,750,476</u>	<u>1,059,336</u>	-	<u>6,451,753</u>
Deletions:					
Administration	(30,965)	-	(48,043)	-	(79,008)
Social services	(29,556)	(2,204,979)	(196,797)	-	(2,431,332)
Public safety	-	-	(23,208)	-	(23,208)
Recreation	-	-	(3,150)	-	(3,150)
Community development	-	(217,596)	-	-	(217,596)
Total deletions	<u>(60,521)</u>	<u>(2,422,575)</u>	<u>(271,198)</u>	-	<u>(2,754,294)</u>
Net change - construction work in progress	-	-	-	<u>2,583,798</u>	<u>2,583,798</u>
General fixed assets at June 30, 2001	<u>\$ 30,876,954</u>	<u>136,544,872</u>	<u>18,637,646</u>	<u>50,358,788</u>	<u>236,418,260</u>

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