

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, 2002. 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.

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

Combining Balance Sheet

June 30, 2002

	<u>Hotel Tax</u>	<u>Tobacco Excise Tax</u>	<u>Capital Transit</u>	<u>Community Development Block Grant</u>
ASSETS				
Equity in central treasury	\$ -	169,390	102,677	101,845
Receivables, net of allowance for doubtful accounts:				
Accounts	-	-	71,661	-
Taxes	228,549	-	-	-
State of Alaska	-	-	61,400	-
Long-term notes	-	-	-	94,440
Inventories	-	-	247,967	-
	<u>-</u>	<u>-</u>	<u>483,705</u>	<u>196,285</u>
Total assets	<u>\$ 228,549</u>	<u>169,390</u>	<u>483,705</u>	<u>196,285</u>
LIABILITIES				
Interfund payable to General Fund	\$ 243,460	-	-	-
Accounts payable	-	-	30,885	-
Accrued salaries, payroll taxes, and withholdings payable	-	-	102,961	-
Accrued and other liabilities	-	-	-	-
Deferred revenues	-	-	-	89,674
Advance from General Fund	-	-	-	-
	<u>-</u>	<u>-</u>	<u>133,846</u>	<u>89,674</u>
Total liabilities	<u>243,460</u>	<u>-</u>	<u>133,846</u>	<u>89,674</u>
FUND BALANCES (DEFICITS)				
Reserved:				
Subsequent year expenditures	-	150,700	-	-
Encumbrances	-	-	57,245	-
Long-term notes receivable	-	-	-	4,766
Unreserved:				
Designated-Compensated absences	-	-	108,108	-
Undesignated	(14,911)	18,690	184,506	101,845
Total fund balances (deficits)	<u>(14,911)</u>	<u>169,390</u>	<u>349,859</u>	<u>106,611</u>
Total liabilities and fund balances	<u>\$ 228,549</u>	<u>169,390</u>	<u>483,705</u>	<u>196,285</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>
-	102,397	324,555	94,355	-	-	546,203	194,747
1,074	11,829	48,211	-	-	14,874	-	135,633
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	10,382	-	-	274,710	-	-
<u>1,074</u>	<u>114,226</u>	<u>383,148</u>	<u>94,355</u>	<u>-</u>	<u>289,584</u>	<u>546,203</u>	<u>330,380</u>
-	-	-	-	-	234,846	-	-
-	-	7,417	-	-	2,326	3,460	-
-	-	13,040	-	-	21,954	-	-
119,129	-	-	-	-	-	-	-
-	-	19,800	-	-	-	24,553	-
<u>514,101</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>633,230</u>	<u>-</u>	<u>40,257</u>	<u>-</u>	<u>-</u>	<u>259,126</u>	<u>28,013</u>	<u>-</u>
-	-	133,300	-	-	-	-	-
-	-	519	-	-	26,132	-	-
-	-	-	-	-	-	-	-
-	-	30,004	-	-	35,609	-	-
(632,156)	114,226	179,068	94,355	-	(31,283)	518,190	330,380
<u>(632,156)</u>	<u>114,226</u>	<u>342,891</u>	<u>94,355</u>	<u>-</u>	<u>30,458</u>	<u>518,190</u>	<u>330,380</u>
<u>1,074</u>	<u>114,226</u>	<u>383,148</u>	<u>94,355</u>	<u>-</u>	<u>289,584</u>	<u>546,203</u>	<u>330,380</u>

(Continued)

Non-Major Special Revenue Funds

Combining Balance Sheet, continued

June 30, 2002

	Low- income Housing	Fire Service Area	Marine Passenger Fee	Totals
ASSETS				
Equity in central treasury	\$ 411,996	628,318	-	2,676,483
Receivables, net of allowance for doubtful accounts:				
Accounts	-	3,704	709,519	996,505
Taxes	-	20,087	-	248,636
State of Alaska	-	-	-	61,400
Long-term notes	640,307	-	-	734,747
Inventories	-	12,530	-	545,589
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	\$ <u>1,052,303</u>	<u>664,639</u>	<u>709,519</u>	<u>5,263,360</u>
LIABILITIES				
Interfund payable to General Fund	\$ -	-	667,914	1,146,220
Accounts payable	296	71,309	-	115,693
Accrued salaries, payroll taxes, and withholdings payable	-	80,980	-	218,935
Accrued and other liabilities	-	-	-	119,129
Deferred revenues	230,307	17,147	-	381,481
Advance from General Fund	-	-	-	514,101
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>230,603</u>	<u>169,436</u>	<u>667,914</u>	<u>2,495,559</u>
FUND BALANCES (DEFICITS)				
Reserved:				
Subsequent year expenditures	-	59,500	-	343,500
Encumbrances	1,166	15,781	-	100,843
Long-term notes receivable	410,000	-	-	414,766
Unreserved:				
Designated-Compensated absences	-	359,040	-	532,761
Undesignated	410,534	60,882	41,605	1,375,931
Total fund balances (deficits)	<u>821,700</u>	<u>495,203</u>	<u>41,605</u>	<u>2,767,801</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	\$ <u>1,052,303</u>	<u>664,639</u>	<u>709,519</u>	<u>5,263,360</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, 2002

	<u>Hotel Tax</u>	<u>Tobacco Excise Tax</u>	<u>Capital Transit</u>	<u>Community Development Block Grant</u>
REVENUES				
Taxes	\$ 926,630	-	-	-
State sources:				
State shared revenue	-	-	-	-
Grants - other	-	-	146,114	198,000
Local sources	-	292,819	-	-
Charges for services	-	-	603,212	-
Contracted services	-	-	-	-
Licenses, permits and fees	-	-	-	-
Land sales	-	-	-	-
Rentals	-	-	4,050	-
Other	-	-	576	-
Total revenues	<u>926,630</u>	<u>292,819</u>	<u>753,952</u>	<u>198,000</u>
EXPENDITURES				
Current:				
Recreation	-	-	-	-
Community development and lands management	-	-	-	198,000
Low-income housing	-	-	-	-
Public safety	-	-	-	-
Public transportation	-	-	3,067,453	-
Community projects	-	-	-	-
Tourism and conventions	-	-	-	-
Other	17,698	2,296	-	-
Total expenditures	<u>17,698</u>	<u>2,296</u>	<u>3,067,453</u>	<u>198,000</u>
Excess (deficiency) of revenues over expenditures	<u>908,932</u>	<u>290,523</u>	<u>(2,313,501)</u>	-
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	-	-	2,655,400	-
Transfers to other funds	(1,013,600)	(228,100)	-	-
Total other financing sources (uses)	<u>(1,013,600)</u>	<u>(228,100)</u>	<u>2,655,400</u>	-
Excess (deficiency) of revenues and other financing sources over expenditures and financing uses	(104,668)	62,423	341,899	-
Fund balances (deficits) at beginning of year	<u>89,757</u>	<u>106,967</u>	<u>7,960</u>	<u>106,611</u>
Fund balances (deficits) at end of year	<u>\$ (14,911)</u>	<u>169,390</u>	<u>349,859</u>	<u>106,611</u>

(Continued)

Non-Major Special Revenue Funds

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

For the fiscal year ended June 30, 2002

	<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	19,429	13,447	-	-
Contracted services	-	-	-	-
Licenses, permits and fees	-	-	-	-
Land sales	-	-	-	-
Rentals	-	-	166,487	-
Other	-	-	91,996	8,343
Total revenues	<u>19,429</u>	<u>13,447</u>	<u>258,483</u>	<u>8,343</u>
EXPENDITURES				
Current:				
Recreation	-	-	-	-
Community development and lands management	-	-	-	-
Low-income housing	-	-	-	-
Public safety	-	-	-	-
Public transportation	-	-	-	-
Community projects	-	-	-	-
Tourism and conventions	-	-	1,358,054	-
Other	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>1,358,054</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>19,429</u>	<u>13,447</u>	<u>(1,099,571)</u>	<u>8,343</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	310,400	-	1,110,600	-
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	<u>310,400</u>	<u>-</u>	<u>1,110,600</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and financing uses	329,829	13,447	11,029	8,343
Fund balances (deficits) at beginning of year	(961,985)	100,779	331,862	86,012
Fund balances (deficits) at end of year	<u>\$ (632,156)</u>	<u>114,226</u>	<u>342,891</u>	<u>94,355</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>
-	-	-	-	-	1,771,662	-	2,698,292
-	-	-	-	-	10,203	-	10,203
57,120	-	-	-	-	-	-	401,234
-	-	-	-	-	-	-	292,819
-	1,061,114	204,612	-	-	-	-	1,901,814
-	-	-	-	-	307,100	-	307,100
-	-	-	1,464,446	-	-	3,393,475	4,857,921
-	-	-	-	15,816	-	-	15,816
-	-	-	-	-	-	-	170,537
-	-	-	-	-	29,693	-	130,608
<u>57,120</u>	<u>1,061,114</u>	<u>204,612</u>	<u>1,464,446</u>	<u>15,816</u>	<u>2,118,658</u>	<u>3,393,475</u>	<u>10,786,344</u>
-	1,596,916	-	-	-	-	-	1,596,916
-	-	-	-	-	-	-	198,000
-	-	-	-	300,139	-	-	300,139
-	-	-	-	-	2,128,434	-	2,128,434
-	-	-	-	-	-	-	3,067,453
57,120	-	-	-	-	-	-	57,120
-	-	-	-	-	-	-	1,358,054
-	-	150,813	-	-	-	-	170,807
<u>57,120</u>	<u>1,596,916</u>	<u>150,813</u>	<u>-</u>	<u>300,139</u>	<u>2,128,434</u>	<u>-</u>	<u>8,876,923</u>
-	(535,802)	53,799	1,464,446	(284,323)	(9,776)	3,393,475	1,909,421
-	358,100	-	-	-	46,800	-	4,481,300
-	-	-	(2,098,100)	-	-	(3,497,000)	(6,836,800)
-	<u>358,100</u>	-	<u>(2,098,100)</u>	-	<u>46,800</u>	<u>(3,497,000)</u>	<u>(2,355,500)</u>
-	(177,702)	53,799	(633,654)	(284,323)	37,024	(103,525)	(446,079)
-	208,160	464,391	964,034	1,106,023	458,179	145,130	3,213,880
-	30,458	518,190	330,380	821,700	495,203	41,605	2,767,801

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, 2002, 2001 and 2000

	<u>2002</u>	<u>2001</u>	<u>2000</u>
REVENUES			
Property taxes	\$ 11,257,006	11,561,329	10,619,586
State sources:			
Safe Communities	755,741	703,636	777,976
State shared revenue	158,317	107,083	123,031
Grants	8,070	10,314	2,133
Forest receipts	790,709	232,593	199,600
Federal source - grant	179	14,192	3,079
Licenses, permits and fees	1,068,500	1,037,923	984,695
Fines and forfeitures	416,601	391,163	383,511
Other	863	827	11,053
Total revenues	<u>14,455,986</u>	<u>14,059,060</u>	<u>13,104,664</u>
EXPENDITURES			
Parks and recreation	2,218,420	2,004,401	2,034,536
Public safety - police	7,859,213	7,537,916	7,566,202
Public works - roads and street maintenance	2,918,281	2,643,192	2,716,571
Total expenditures	<u>12,995,914</u>	<u>12,185,509</u>	<u>12,317,309</u>
Excess of revenues over expenditures	<u>1,460,072</u>	<u>1,873,551</u>	<u>787,355</u>
OTHER FINANCING SOURCES (USES)			
Transfers from Special Revenue Funds:			
Sales Tax	450,000	450,000	430,300
Marine Passenger Fee	441,000	453,200	-
Transfers to Special Revenue Funds:			
Capital Transit	(2,490,400)	(1,882,800)	(1,827,800)
Eaglecrest	(25,000)	(25,000)	(25,000)
Transfer to Component Unit	(200,000)	(200,000)	(191,200)
Total other financing sources (uses)	<u>(1,824,400)</u>	<u>(1,204,600)</u>	<u>(1,613,700)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(364,328)</u>	<u>668,951</u>	<u>(826,345)</u>
Fund balance at beginning of year	<u>3,186,812</u>	<u>2,517,861</u>	<u>3,344,206</u>
Fund balance at end of year	<u>\$ 2,822,484</u>	<u>3,186,812</u>	<u>2,517,861</u>

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

For the fiscal year ended June 30, 2002

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Property taxes	\$ 11,325,100	11,325,100	11,257,006	(68,094)
State sources:				
Safe Communities	703,600	703,600	755,741	52,141
State shared revenue	167,100	167,100	158,317	(8,783)
Grants	-	8,070	8,070	-
Forest receipts	900,000	900,000	790,709	(109,291)
Federal source - grant	-	1,220	179	(1,041)
Licenses, permits and fees	1,033,000	1,039,000	1,068,500	29,500
Fines and forfeitures	404,400	404,400	416,601	12,201
Other	-	-	863	863
Total revenues	<u>14,533,200</u>	<u>14,548,490</u>	<u>14,455,986</u>	<u>(92,504)</u>
EXPENDITURES				
Parks and recreation	2,316,700	2,364,562	2,277,007	87,555
Public safety - police	7,982,200	8,016,251	7,905,650	110,601
Public works - roads and street maintenance	3,164,000	3,313,784	2,925,137	388,647
Air pollution	10,000	10,000	3,500	6,500
Total expenditures and encumbrances	<u>13,472,900</u>	<u>13,704,597</u>	<u>13,111,294</u>	<u>593,303</u>
Excess of revenues over expenditures and encumbrances	<u>1,060,300</u>	<u>843,893</u>	<u>1,344,692</u>	<u>500,799</u>
OTHER FINANCING SOURCES (USES)				
Transfers from Special Revenue Funds:				
Sales Tax	450,000	450,000	450,000	-
Marine Passenger Fee	441,000	441,000	441,000	-
Transfers to Special Revenue Funds:				
Capital Transit	(2,490,400)	(2,490,400)	(2,490,400)	-
Eaglecrest	(25,000)	(25,000)	(25,000)	-
Transfer to Component Unit	(200,000)	(200,000)	(200,000)	-
Total other financing sources (uses)	<u>(1,824,400)</u>	<u>(1,824,400)</u>	<u>(1,824,400)</u>	<u>-</u>
Net change in fund balance	<u>\$ (764,100)</u>	<u>(980,507)</u>	<u>(479,708)</u>	<u>500,799</u>
Fund balance at beginning of year			<u>3,186,812</u>	
Fund balance at end of year			2,707,104	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			83,449	
Change in liability for compensated absences			31,931	
Fund balance at end of year - GAAP basis			<u>\$ 2,822,484</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, 2002, 2001 and 2000

	<u>2002</u>	<u>2001</u>	<u>2000</u>
REVENUES			
General sales tax:			
Areawide 2%	\$ 11,623,132	11,544,124	11,101,107
Areawide Recreation 1%	-	3,117,773	5,596,995
Areawide Recreation 1% Prop 2 2001	5,811,567	2,646,504	-
Areawide Capital Projects 1%	5,811,567	5,772,060	5,550,553
Areawide CIP/Sales Tax Reserve 1%	5,811,567	5,772,061	5,550,553
Total general sales tax	<u>29,057,833</u>	<u>28,852,522</u>	<u>27,799,208</u>
Liquor sales tax - 3%	592,499	591,202	566,573
Miscellaneous	24,079	25,591	58,610
Total revenues	<u>29,674,411</u>	<u>29,469,315</u>	<u>28,424,391</u>
EXPENDITURES - Other	640,112	594,176	393,200
Excess of revenues over expenditures	<u>29,034,299</u>	<u>28,875,139</u>	<u>28,031,191</u>
OTHER FINANCING SOURCES (USES)			
Transfer from General Fund	557,100	739,300	854,700
Transfers to:			
General Fund	(15,578,400)	(15,039,500)	(13,633,600)
Special Revenue Funds:			
Chemical Dependency	-	-	(550,000)
Roaded Service Area	(450,000)	(450,000)	(430,300)
Capital Projects Funds	(11,626,500)	(8,921,600)	(6,431,600)
Enterprise Funds:			
Bartlett Regional Hospital	(559,900)	(573,700)	-
Capital Projects	(5,280,000)	(1,351,000)	(4,564,400)
Debt Service Fund	(348,300)	-	-
Total other financing sources (uses)	<u>(33,286,000)</u>	<u>(25,596,500)</u>	<u>(24,755,200)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(4,251,701)	3,278,639	3,275,991
Fund balance at beginning of year	<u>10,460,763</u>	<u>7,182,124</u>	<u>3,906,133</u>
Fund balance at end of year	<u>\$ 6,209,062</u>	<u>10,460,763</u>	<u>7,182,124</u>

SALES TAX

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

For the fiscal year ended June 30, 2002

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
General sales tax:				
Areawide 2%	\$ 11,623,000	11,623,000	11,623,132	132
Areawide Recreation 1% Prop 2 2001	5,811,500	5,811,500	5,811,567	67
Areawide Capital Projects 1%	5,811,500	5,811,500	5,811,567	67
Areawide CIP/Sales Tax Reserve 1%	5,811,500	5,811,500	5,811,567	67
Total general sales tax	<u>29,057,500</u>	<u>29,057,500</u>	<u>29,057,833</u>	<u>333</u>
Liquor sales tax - 3%	571,000	571,000	592,499	21,499
Miscellaneous	45,000	45,000	24,079	(20,921)
Total revenues	<u>29,673,500</u>	<u>29,673,500</u>	<u>29,674,411</u>	<u>911</u>
EXPENDITURES - Other	665,800	665,800	640,112	25,688
Excess of revenues over expenditures	<u>29,007,700</u>	<u>29,007,700</u>	<u>29,034,299</u>	<u>26,599</u>
OTHER FINANCING SOURCES (USES)				
Transfer from General Fund	557,100	557,100	557,100	-
Transfers to:				
General Fund	(15,530,400)	(15,578,400)	(15,578,400)	-
Roaded Service Area Special Revenue Fund	(450,000)	(450,000)	(450,000)	-
Capital Projects Funds	(7,876,500)	(11,626,500)	(11,626,500)	-
Enterprise Funds:				
Bartlett Regional Hospital	(559,900)	(559,900)	(559,900)	-
Capital Projects	(5,280,000)	(5,280,000)	(5,280,000)	-
Debt Service Fund	(348,300)	(348,300)	(348,300)	-
Total other financing sources (uses)	<u>(29,488,000)</u>	<u>(33,286,000)</u>	<u>(33,286,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (480,300)</u>	<u>(4,278,300)</u>	<u>(4,251,701)</u>	<u>26,599</u>
Fund balance at beginning of year			<u>10,460,763</u>	
Fund balance at end of year			<u>\$ 6,209,062</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, 2002, 2001 and 2000

	<u>2002</u>	<u>2001</u>	<u>2000</u>
REVENUES			
Interest	\$ 110,978	145,266	196,132
Land sales	391,753	349,047	621,558
Rentals	44,460	32,390	33,900
Equity in earnings of AJT Mining Properties, Inc. joint ventures	190	353	27,355
Gravel sales - Lemon Creek gravel pit	203,952	202,044	216,110
Bad debt recovery (expense)	11,930	-	(109,059)
Total revenues	<u>763,263</u>	<u>729,100</u>	<u>985,996</u>
EXPENDITURES			
Land management	238,771	224,846	172,933
Land acquisition	169,599	1,589,708	3,428,859
Land management response	10,032	18,831	9,431
Land selection	148,100	6,484	64,662
Grants	-	-	20,575
Lease maintenance	16,378	6,622	6,162
Lemon Creek gravel pit	176,014	209,404	108,912
Miscellaneous lot sales	-	835	104
Miscellaneous property examinations	5,904	11,157	38,914
Foreclosures and LID payments	33,340	12,590	17,226
Other	837	-	-
Total expenditures	<u>798,975</u>	<u>2,080,477</u>	<u>3,867,778</u>
Deficiency of revenues over expenditures	<u>(35,712)</u>	<u>(1,351,377)</u>	<u>(2,881,782)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from:			
Capital Projects Fund	455,000	-	-
Port Development Special Revenue Fund	-	-	472,000
Transfers to:			
Capital Projects Fund	(1,027,000)	(485,000)	-
General Fund	-	-	(26,200)
Debt financing	-	250,000	-
Total other financing sources (uses)	<u>(572,000)</u>	<u>(235,000)</u>	<u>445,800</u>
Deficiency of revenues and other financing sources over expenditures and other financing uses	<u>(607,712)</u>	<u>(1,586,377)</u>	<u>(2,435,982)</u>
Fund balance at beginning of year	<u>1,156,235</u>	<u>2,742,612</u>	<u>5,178,594</u>
Fund balance at end of year	<u>\$ 548,523</u>	<u>1,156,235</u>	<u>2,742,612</u>

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

For the fiscal year ended June 30, 2002

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Interest	\$ 90,000	90,000	110,978	20,978
Land sales	76,700	76,700	391,753	315,053
Rentals	49,800	49,800	44,460	(5,340)
Equity in earnings of AJT Mining Properties, Inc. joint ventures	-	-	190	190
Gravel sales - Lemon Creek gravel pit	150,000	150,000	203,952	53,952
Bad debt recovery	-	-	11,930	11,930
Total revenues	<u>366,500</u>	<u>366,500</u>	<u>763,263</u>	<u>396,763</u>
EXPENDITURES				
Land management	239,600	239,600	237,191	2,409
Land acquisition	60,200	202,521	178,349	24,172
Land management response	25,000	29,107	16,512	12,595
Land selection	152,000	163,715	158,334	5,381
Lease maintenance	8,300	8,300	16,378	(8,078)
Lemon Creek gravel pit	247,000	257,939	202,965	54,974
Miscellaneous property examinations	26,000	26,500	13,241	13,259
Foreclosures and LID payments	20,000	20,000	33,340	(13,340)
Total expenditures and encumbrances	<u>778,100</u>	<u>947,682</u>	<u>856,310</u>	<u>91,372</u>
Deficiency of revenues over expenditures and encumbrances	<u>(411,600)</u>	<u>(581,182)</u>	<u>(93,047)</u>	<u>488,135</u>
OTHER FINANCING SOURCES (USES)				
Transfer from Capital Projects Funds	600,000	600,000	455,000	(145,000)
Transfers to Capital Projects Funds	(250,000)	(1,027,000)	(1,027,000)	-
Total other financing sources (uses)	<u>350,000</u>	<u>(427,000)</u>	<u>(572,000)</u>	<u>(145,000)</u>
Net change in fund balance	<u><u>\$ (61,600)</u></u>	<u><u>(1,008,182)</u></u>	<u><u>(665,047)</u></u>	<u><u>343,135</u></u>
Fund balance at beginning of year			<u>1,156,235</u>	
Fund balance at end of year			491,188	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			58,915	
Change in liability for compensated absences			<u>(1,580)</u>	
Fund balance at end of year - GAAP basis			<u><u>\$ 548,523</u></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, 2002, 2001 and 2000

	<u>2002</u>	<u>2001</u>	<u>2000</u>
REVENUES - Taxes	\$ 926,630	961,026	1,009,378
EXPENDITURES - Other	17,698	16,259	8,400
Excess of revenues over expenditures	<u>908,932</u>	<u>944,767</u>	<u>1,000,978</u>
OTHER FINANCING USES - Transfer to			
Visitor Services Special Revenue Fund	<u>(1,013,600)</u>	<u>(958,200)</u>	<u>(931,900)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	(104,668)	(13,433)	69,078
Fund balance at beginning of year	<u>89,757</u>	<u>103,190</u>	<u>34,112</u>
Fund balance (deficit) at end of year	<u>\$ (14,911)</u>	<u>89,757</u>	<u>103,190</u>

Non-Major Special Revenue Funds

HOTEL TAX

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

For the fiscal year ended June 30, 2002

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Taxes	\$ 961,700	961,700	926,630	(35,070)
EXPENDITURES - Other	18,600	18,600	17,698	902
Excess of revenues over expenditures	<u>943,100</u>	<u>943,100</u>	<u>908,932</u>	<u>(34,168)</u>
OTHER FINANCING USES - Transfer to				
Visitor Services Special Revenue Fund	<u>(1,013,600)</u>	<u>(1,013,600)</u>	<u>(1,013,600)</u>	<u>-</u>
Net change in fund balance	<u>\$ (70,500)</u>	<u>(70,500)</u>	<u>(104,668)</u>	<u>(34,168)</u>
Fund balance at beginning of year			<u>89,757</u>	
Fund deficit at end of year			<u>\$ (14,911)</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, 2002, 2001 and 2000

	<u>2002</u>	<u>2001</u>	<u>2000</u>
REVENUES - Local sources	\$ 292,819	271,501	269,411
EXPENDITURES - Other	2,296	2,024	-
Excess of revenues over expenditures	<u>290,523</u>	<u>269,477</u>	<u>269,411</u>
OTHER FINANCING USES			
Transfers to:			
Chemical Dependency Special Revenue Fund	-	-	(211,000)
Bartlett Regional Hospital Enterprise Fund	(228,100)	(267,800)	-
Total other financing uses	<u>(228,100)</u>	<u>(267,800)</u>	<u>(211,000)</u>
Excess of revenues over expenditures and other financing uses	62,423	1,677	58,411
Fund balance at beginning of year	<u>106,967</u>	<u>105,290</u>	<u>46,879</u>
Fund balance at end of year	<u>\$ 169,390</u>	<u>106,967</u>	<u>105,290</u>

TOBACCO EXCISE TAX

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

For the fiscal year ended June 30, 2002

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Local sources	\$ 230,400	230,400	292,819	62,419
EXPENDITURES - Other	2,500	2,500	2,296	204
Excess of revenues over expenditures	<u>227,900</u>	<u>227,900</u>	<u>290,523</u>	<u>62,623</u>
OTHER FINANCING USES				
Transfer to Bartlett Regional Hospital Enterprise Fund	<u>(228,100)</u>	<u>(228,100)</u>	<u>(228,100)</u>	<u>-</u>
Net change in fund balance	<u>\$ (200)</u>	<u>(200)</u>	62,423	<u>62,623</u>
Fund balance at beginning of year			<u>106,967</u>	
Fund balance at end of year			<u>\$ 169,390</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, 2002, 2001 and 2000

	<u>2002</u>	<u>2001</u>	<u>2000</u>
REVENUES			
State sources - Urban Mass Transportation			
Administration grant	\$ 146,114	80,679	80,679
Charges for services	603,212	488,666	461,558
Rental	4,050	5,400	5,400
Other	576	293	2,652
Total revenues	<u>753,952</u>	<u>575,038</u>	<u>550,289</u>
EXPENDITURES			
Operations	2,387,494	1,969,202	1,857,137
Maintenance	679,959	671,826	575,907
Total expenditures	<u>3,067,453</u>	<u>2,641,028</u>	<u>2,433,044</u>
Deficiency of revenues over expenditures	<u>(2,313,501)</u>	<u>(2,065,990)</u>	<u>(1,882,755)</u>
OTHER FINANCING SOURCES			
Transfers from Special Revenue Funds:			
Roaded Service Area	2,490,400	1,882,800	1,827,800
Marine Passenger Fee	165,000	60,000	-
Total other financing sources	<u>2,655,400</u>	<u>1,942,800</u>	<u>1,827,800</u>
Excess (deficiency) of revenues and other financing sources over expenditures	341,899	(123,190)	(54,955)
Fund balance at beginning of year	<u>7,960</u>	<u>131,150</u>	<u>186,105</u>
Fund balance at end of year	<u>\$ 349,859</u>	<u>7,960</u>	<u>131,150</u>

CAPITAL TRANSIT

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

For the fiscal year ended June 30, 2002

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State sources - Urban Mass				
Transportation Administration grant	\$ 84,000	145,400	146,114	714
Charges for services	523,100	523,100	603,212	80,112
Rental	5,400	5,400	4,050	(1,350)
Other	2,800	2,800	576	(2,224)
Total revenues	<u>615,300</u>	<u>676,700</u>	<u>753,952</u>	<u>77,252</u>
EXPENDITURES				
Operations	2,342,600	2,405,995	2,445,080	(39,085)
Maintenance	807,700	811,083	691,877	119,206
Total expenditures and encumbrances	<u>3,150,300</u>	<u>3,217,078</u>	<u>3,136,957</u>	<u>80,121</u>
Deficiency of revenues over expenditures and encumbrances	<u>(2,535,000)</u>	<u>(2,540,378)</u>	<u>(2,383,005)</u>	<u>157,373</u>
OTHER FINANCING SOURCES				
Transfers from Special Revenue Funds:				
Roaded Service Area	2,490,400	2,490,400	2,490,400	-
Marine Passenger Fee	165,000	165,000	165,000	-
Total other financing sources	<u>2,655,400</u>	<u>2,655,400</u>	<u>2,655,400</u>	<u>-</u>
Net change in fund balance	<u>\$ 120,400</u>	<u>115,022</u>	272,395	<u>157,373</u>
Fund balance at beginning of year			<u>7,960</u>	
Fund balance at end of year			280,355	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			57,245	
Change in liability for compensated absences			<u>12,259</u>	
Fund balance at end of year - GAAP basis			<u>\$ 349,859</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, 2002, 2001 and 2000

	<u>2002</u>	<u>2001</u>	<u>2000</u>
REVENUES			
Community Development Block Grant	\$ 198,000	-	-
Bad debt	-	-	5,360
Total revenues	<u>198,000</u>	<u>-</u>	<u>5,360</u>
EXPENDITURES			
Community development and lands management	<u>198,000</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	-	-	5,360
Fund balance at beginning of year	<u>106,611</u>	<u>106,611</u>	<u>101,251</u>
Fund balance at end of year	<u>\$ 106,611</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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Community Development Block Grant	\$ -	198,000	198,000	-
EXPENDITURES - Community development and lands management	-	198,000	198,000	-
Excess of revenues over expenditures	\$ -	-	-	-
Fund balance at beginning of year			106,611	
Fund balance at end of year			\$ 106,611	

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, 2002, 2001 and 2000*

	<u>2002</u>	<u>2001</u>	<u>2000</u>
REVENUES			
State sources:			
Mental Health Grant	\$ -	-	699,574
Alaska Youth Initiative Grant	-	17,934	31,160
Charges for Services - Clinic fees	-	55,161	1,544,527
Less: Contractual allowances	-	(21,310)	(759,664)
Bad debt recovery (expense)	19,429	(22,909)	(48,116)
Total revenues	<u>19,429</u>	<u>28,876</u>	<u>1,467,481</u>
EXPENDITURES			
Alaska Youth Initiative	-	9,219	163,730
Clinic	-	536,976	1,832,724
Total expenditures	<u>-</u>	<u>546,195</u>	<u>1,996,454</u>
Excess (deficiency) of revenues over expenditures	19,429	(517,319)	(528,973)
OTHER FINANCING SOURCES			
Transfer from General Fund	<u>310,400</u>	<u>310,400</u>	<u>310,400</u>
Excess (deficiency) of revenues and other financing sources over expenditures	329,829	(206,919)	(218,573)
Fund deficit at beginning of year	<u>(961,985)</u>	<u>(755,066)</u>	<u>(536,493)</u>
Fund deficit at end of year	<u>\$ (632,156)</u>	<u>(961,985)</u>	<u>(755,066)</u>

Non-Major Special Revenue Funds

MENTAL HEALTH

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

For the fiscal year ended June 30, 2002

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Bad debt recovery	\$ -	-	19,429	19,429
OTHER FINANCING SOURCES				
Transfer from General Fund	310,400	310,400	310,400	-
Net change in fund balance	\$ 310,400	310,400	329,829	19,429
Fund deficit at beginning of year			(961,985)	
Fund deficit at end of year			\$ (632,156)	

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, 2002, 2001 and 2000

	<u>2002</u>	<u>2001</u>	<u>2000</u>
REVENUES			
State sources:			
Health and social services grant	\$ -	-	934,466
Other grants	-	-	218,293
Charges for services	-	28,593	1,369,109
Less: Contractual allowances	(687)	(20,221)	(883,663)
Bad debt recovery (expense)	14,134	92,052	(186,200)
Other	-	355	2,541
Total revenues	<u>13,447</u>	<u>100,779</u>	<u>1,454,546</u>
EXPENDITURES			
Adult Treatment	-	57,898	2,246,163
Youth Treatment	-	-	255,336
Total expenditures	<u>-</u>	<u>57,898</u>	<u>2,501,499</u>
Excess (deficiency) of revenues over expenditures	<u>13,447</u>	<u>42,881</u>	<u>(1,046,953)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from:			
General Fund	-	-	205,700
Special Revenue Funds:			
Sales Tax	-	-	550,000
Tobacco Excise Tax	-	-	211,000
Transfers to Hospital Enterprise Fund	-	(259,770)	-
Total other financing sources (uses)	<u>-</u>	<u>(259,770)</u>	<u>966,700</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	13,447	(216,889)	(80,253)
Fund balance at beginning of year	<u>100,779</u>	<u>317,668</u>	<u>397,921</u>
Fund balance at end of year	<u>\$ 114,226</u>	<u>100,779</u>	<u>317,668</u>

CHEMICAL DEPENDENCY SERVICES

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

For the fiscal year ended June 30, 2002

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
	\$			
Bad debt recovery	-	-	14,134	14,134
Contractual allowances	-	-	(687)	(687)
Total revenues	\$ -	-	13,447	13,447
Fund balance at beginning of year			100,779	
Fund balance at end of year			\$ 114,226	

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, 2002, 2001 and 2000

	<u>2002</u>	<u>2001</u>	<u>2000</u>
REVENUES			
Rental income	\$ 166,487	199,664	187,744
Concessions	36,824	38,559	49,337
Other	55,172	69,590	50,540
Total revenues	<u>258,483</u>	<u>307,813</u>	<u>287,621</u>
EXPENDITURES			
Operations	558,054	535,996	497,810
Visitor information	800,000	769,100	656,300
Total expenditures	<u>1,358,054</u>	<u>1,305,096</u>	<u>1,154,110</u>
Deficiency of revenues over expenditures	<u>(1,099,571)</u>	<u>(997,283)</u>	<u>(866,489)</u>
OTHER FINANCING SOURCES			
Transfers from Special Revenue Funds:			
Hotel Tax	1,013,600	958,200	931,900
Marine Passenger Fee	97,000	97,000	-
Total other financing sources	<u>1,110,600</u>	<u>1,055,200</u>	<u>931,900</u>
Excess of revenues and other financing sources over expenditures	11,029	57,917	65,411
Fund balance at beginning of year	<u>331,862</u>	<u>273,945</u>	<u>208,534</u>
Fund balance at end of year	<u><u>\$ 342,891</u></u>	<u><u>331,862</u></u>	<u><u>273,945</u></u>

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

For the fiscal year ended June 30, 2002

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Rental income	\$ 166,800	166,800	166,487	(313)
Concessions	39,700	39,700	36,824	(2,876)
Other	54,100	54,100	55,172	1,072
Total revenues	<u>260,600</u>	<u>260,600</u>	<u>258,483</u>	<u>(2,117)</u>
EXPENDITURES				
Operations	585,300	587,189	564,477	22,712
Visitor information	800,000	800,000	800,000	-
Total expenditures and encumbrances	<u>1,385,300</u>	<u>1,387,189</u>	<u>1,364,477</u>	<u>22,712</u>
Deficiency of revenues over expenditures and encumbrances	<u>(1,124,700)</u>	<u>(1,126,589)</u>	<u>(1,105,994)</u>	<u>20,595</u>
OTHER FINANCING SOURCES				
Transfers from Special Revenue Funds:				
Hotel Tax	1,013,600	1,013,600	1,013,600	-
Marine Passenger Fee	97,000	97,000	97,000	-
Total other financing sources	<u>1,110,600</u>	<u>1,110,600</u>	<u>1,110,600</u>	<u>-</u>
Net change in fund balance	<u>\$ (14,100)</u>	<u>(15,989)</u>	<u>4,606</u>	<u>20,595</u>
Fund balance at beginning of year			<u>331,862</u>	
Fund balance at end of year			336,468	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			519	
Change in liability for compensated absences			<u>5,904</u>	
Fund balance at end of year - GAAP basis			<u>\$ 342,891</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, 2002, 2001 and 2000

	<u>2002</u>	<u>2001</u>	<u>2000</u>
REVENUES - Donations	\$ 8,343	10,056	9,813
EXPENDITURES - Materials	-	-	-
Excess of revenues over expenditures	8,343	10,056	9,813
Fund balance at beginning of year	86,012	75,956	66,143
Fund balance at end of year	\$ <u>94,355</u>	<u>86,012</u>	<u>75,956</u>

LIBRARY MINOR CONTRIBUTIONS

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

For the fiscal year ended June 30, 2002

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Donations	\$ 8,400	8,400	8,343	(57)
EXPENDITURES - Materials	8,400	8,400	-	8,400
Excess of revenues over expenditures	\$ -	-	8,343	8,343
Fund balance at beginning of year			86,012	
Fund balance at end of year			\$ 94,355	

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, 2002, 2001 and 2000

	<u>2002</u>	<u>2001</u>	<u>2000</u>
REVENUES			
State grants and entitlement	\$ 57,120	47,455	54,038
Federal grants	-	-	347,289
Total revenues	<u>57,120</u>	<u>47,455</u>	<u>401,327</u>
EXPENDITURES			
HUD Alaska One - pass-through grant	-	-	347,289
Community projects - pass-through grants:			
Juneau Alliance for Mental Health, Inc. (JAMHI)	2,944	2,373	3,336
AWARE	14,133	14,237	16,010
REACH, Inc.	7,361	8,601	9,674
Saint Ann's Care Center	12,955	13,050	14,677
Juneau Youth Services, Inc.	9,716	9,194	10,341
Gastineau Manor	10,011	-	-
Total expenditures	<u>57,120</u>	<u>47,455</u>	<u>401,327</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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - State grants and entitlement	\$ 56,400	56,400	57,120	720
EXPENDITURES				
Community projects - pass-through grants:				
Juneau Alliance for Mental Health, Inc. (JAMHI)	2,400	2,400	2,944	(544)
AWARE	14,200	14,200	14,133	67
REACH, Inc.	8,600	8,600	7,361	1,239
Saint Ann's Care Center	13,100	13,100	12,955	145
Juneau Youth Services, Inc.	9,200	9,200	9,716	(516)
Gastineau Manor	8,900	8,900	10,011	(1,111)
Total expenditures	56,400	56,400	57,120	(720)
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, 2002, 2001 and 2000*

	<u>2002</u>	<u>2001</u>	<u>2000</u>
REVENUES			
Charges for services:			
Ski tickets	\$ 580,832	478,122	718,204
Ski school fees	114,456	62,955	90,857
Other	365,826	231,765	365,269
Total revenues	<u>1,061,114</u>	<u>772,842</u>	<u>1,174,330</u>
EXPENDITURES			
Ski area operations	1,190,035	989,505	1,019,160
Ski school operations	127,017	91,884	115,496
Ski area maintenance	279,864	263,600	275,226
Total expenditures	<u>1,596,916</u>	<u>1,344,989</u>	<u>1,409,882</u>
Deficiency of revenues over expenditures	<u>(535,802)</u>	<u>(572,147)</u>	<u>(235,552)</u>
OTHER FINANCING SOURCES			
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>358,100</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(177,702)	(214,047)	122,548
Fund balance at beginning of the year	<u>208,160</u>	<u>422,207</u>	<u>299,659</u>
Fund balance at end of year	<u>\$ 30,458</u>	<u>208,160</u>	<u>422,207</u>

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

For the fiscal year ended June 30, 2002

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Charges for services:				
Ski tickets	\$ 561,200	561,200	580,832	19,632
Ski school fees	116,400	116,400	114,456	(1,944)
Other	318,200	318,200	365,826	47,626
Total revenues	<u>995,800</u>	<u>995,800</u>	<u>1,061,114</u>	<u>65,314</u>
EXPENDITURES				
Ski area operations	1,165,000	1,192,923	1,175,607	17,316
Ski school operations	119,300	119,300	127,017	(7,717)
Ski area maintenance	296,300	306,809	297,674	9,135
Total expenditures and encumbrances	<u>1,580,600</u>	<u>1,619,032</u>	<u>1,600,298</u>	<u>18,734</u>
Deficiency of revenues over expenditures and encumbrances	<u>(584,800)</u>	<u>(623,232)</u>	<u>(539,184)</u>	<u>84,048</u>
OTHER FINANCING SOURCES				
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>358,100</u>	<u>-</u>
Net change in fund balance	<u>\$ (226,700)</u>	<u>(265,132)</u>	<u>(181,084)</u>	<u>84,048</u>
Fund balance at beginning of year			<u>208,160</u>	
Fund balance at end of year			27,076	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			26,132	
Change in liability for compensated absences			<u>(22,750)</u>	
Fund balance at end of year - GAAP basis			<u>\$ 30,458</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, 2002, 2001 and 2000

	<u>2002</u>	<u>2001</u>	<u>2000</u>
REVENUES - Charges for parking	\$ 204,612	210,881	194,904
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Salaries and fringe benefits	10,983	10,629	11,214
Utilities	22,617	19,441	21,564
Contractual services	24,869	22,350	22,306
Maintenance services	55,742	38,324	39,239
Other	36,602	35,573	16,052
Total expenditures	<hr/> 150,813	<hr/> 126,317	<hr/> 110,375
Excess of revenues over expenditures	53,799	84,564	84,529
Fund balance at beginning of year	<hr/> 464,391	<hr/> 379,827	<hr/> 295,298
Fund balance at end of year	<hr/> <hr/> \$ 518,190	<hr/> <hr/> 464,391	<hr/> <hr/> 379,827

DOWNTOWN PARKING

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

For the fiscal year ended June 30, 2002

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Charges for parking	\$ 224,000	224,000	204,612	(19,388)
EXPENDITURES				
Salaries and fringe benefits	15,700	15,700	10,983	4,717
Utilities	21,000	21,000	22,617	(1,617)
Contractual services	34,700	34,700	24,869	9,831
Maintenance services	50,100	50,100	55,742	(5,642)
Other	36,400	36,400	36,602	(202)
Total expenditures	<u>157,900</u>	<u>157,900</u>	<u>150,813</u>	<u>7,087</u>
Excess of revenues over expenditures	\$ <u>66,100</u>	<u>66,100</u>	53,799	<u>(12,301)</u>
Fund balance at beginning of year			<u>464,391</u>	
Fund balance at end of year			\$ <u>518,190</u>	

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, 2002, 2001 and 2000

	<u>2002</u>	<u>2001</u>	<u>2000</u>
REVENUES - Port fees	\$ 1,464,446	1,924,669	1,747,977
OTHER FINANCING USES			
Transfers to:			
Land Special Revenue Fund	-	-	(472,000)
Debt Service Fund	(948,100)	(949,300)	(958,300)
Enterprise Funds Capital Projects	(1,150,000)	(500,000)	(950,000)
Total other financing uses	<u>(2,098,100)</u>	<u>(1,449,300)</u>	<u>(2,380,300)</u>
Excess (deficiency) of revenues over other financing uses	(633,654)	475,369	(632,323)
Fund balance at beginning of year	<u>964,034</u>	<u>488,665</u>	<u>1,120,988</u>
Fund balance at end of year	\$ <u><u>330,380</u></u>	<u><u>964,034</u></u>	<u><u>488,665</u></u>

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

For the fiscal year ended June 30, 2002

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Port fees	\$ 1,207,500	1,207,500	1,464,446	256,946
OTHER FINANCING USES				
Transfers to:				
Debt Service Fund	(948,100)	(948,100)	(948,100)	-
Enterprise Funds Capital Projects	-	(1,150,000)	(1,150,000)	-
Total other financing uses	<u>(948,100)</u>	<u>(2,098,100)</u>	<u>(2,098,100)</u>	<u>-</u>
Net change in fund balance	\$ <u>259,400</u>	<u>(890,600)</u>	(633,654)	<u>256,946</u>
Fund balance at beginning of year			<u>964,034</u>	
Fund balance at end of year			\$ <u>330,380</u>	

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, 2002, 2001 and 2000*

	<u>2002</u>	<u>2001</u>	<u>2000</u>
REVENUES			
Loan repayments	\$ 15,816	-	-
Rehabilitation Loans	-	27,797	-
Total revenues	<u>15,816</u>	<u>27,797</u>	<u>-</u>
EXPENDITURES			
Affordable Housing Permit	9,217	-	-
Contingency	50,000	-	-
Gastineau Human Services Loan	200,000	-	-
Juneau Housing Trust Loan	37,952	-	-
Thane Road Campground grant	2,970	1,521	22,953
Total expenditures	<u>300,139</u>	<u>1,521</u>	<u>22,953</u>
Excess (deficiency) of revenues over expenditures	(284,323)	26,276	(22,953)
Fund balance at beginning of year	<u>1,106,023</u>	<u>1,079,747</u>	<u>1,102,700</u>
Fund balance at end of year	<u>\$ 821,700</u>	<u>1,106,023</u>	<u>1,079,747</u>

LOW-INCOME HOUSING

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

For the fiscal year ended June 30, 2002

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Loan repayments	\$ -	-	15,816	15,816
EXPENDITURES				
Affordable Housing Permit	-	14,977	9,217	5,760
Contingency	-	15,000	50,000	(35,000)
Gastineau Human Services Loan	-	200,000	200,000	-
Juneau Housing Trust Loan	-	53,258	37,952	15,306
Thane Road Campground grant	-	4,154	4,136	18
Total expenditures	-	287,389	301,305	(13,916)
Deficiency of revenues over expenditures and encumbrances	\$ -	(287,389)	(285,489)	1,900
Fund balance at beginning of year			1,106,023	
Fund balance at end of year			820,534	
Reconciliation to GAAP fund balance: Encumbrances at end of year			1,166	
Fund balance at end of year - GAAP basis			\$ 821,700	

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, 2002, 2001 and 2000*

	<u>2002</u>	<u>2001</u>	<u>2000</u>
REVENUES			
Property taxes	\$ 1,771,662	1,604,817	1,836,441
State shared revenue - entitlement	10,203	10,857	13,044
Contracted services - fire	307,100	305,800	491,000
Other	29,693	-	-
Total revenues	<u>2,118,658</u>	<u>1,921,474</u>	<u>2,340,485</u>
EXPENDITURES			
Fire protection services	<u>2,128,434</u>	<u>2,084,384</u>	<u>2,417,664</u>
Deficiency of revenues over expenditures	(9,776)	(162,910)	(77,179)
OTHER FINANCING SOURCES			
Transfer from Marine Passenger Fee Special Revenue Fund	<u>46,800</u>	<u>59,400</u>	<u>-</u>
Excess (deficiency) of revenues and other financing source over expenditures	37,024	(103,510)	(77,179)
Fund balance at beginning of year	<u>458,179</u>	<u>561,689</u>	<u>638,868</u>
Fund balance at end of year	<u>\$ 495,203</u>	<u>458,179</u>	<u>561,689</u>

FIRE SERVICE AREA

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

For the fiscal year ended June 30, 2002

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Property taxes	\$ 1,783,900	1,783,900	1,771,662	(12,238)
State shared revenue - entitlement	10,900	10,900	10,203	(697)
Contracted services - fire	307,100	307,100	307,100	-
Other	20,000	20,000	29,693	9,693
Total revenues	<u>2,121,900</u>	<u>2,121,900</u>	<u>2,118,658</u>	<u>(3,242)</u>
EXPENDITURES				
Fire protection services	<u>2,267,200</u>	<u>2,297,479</u>	<u>2,182,326</u>	<u>115,153</u>
Deficiency of revenues over expenditures and encumbrances	(145,300)	(175,579)	(63,668)	111,911
OTHER FINANCING SOURCES				
Transfer from Marine Passenger Fee Special Revenue Fund	<u>46,800</u>	<u>46,800</u>	<u>46,800</u>	<u>-</u>
Net change in fund balance	<u>\$ (98,500)</u>	<u>(128,779)</u>	<u>(16,868)</u>	<u>111,911</u>
Fund balance at beginning of year			<u>458,179</u>	
Fund balance at end of year			441,311	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			15,781	
Change in liability for compensated absences			<u>38,111</u>	
Fund balance at end of year - GAAP basis			<u>\$ 495,203</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

MARINE PASSENGER FEE

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

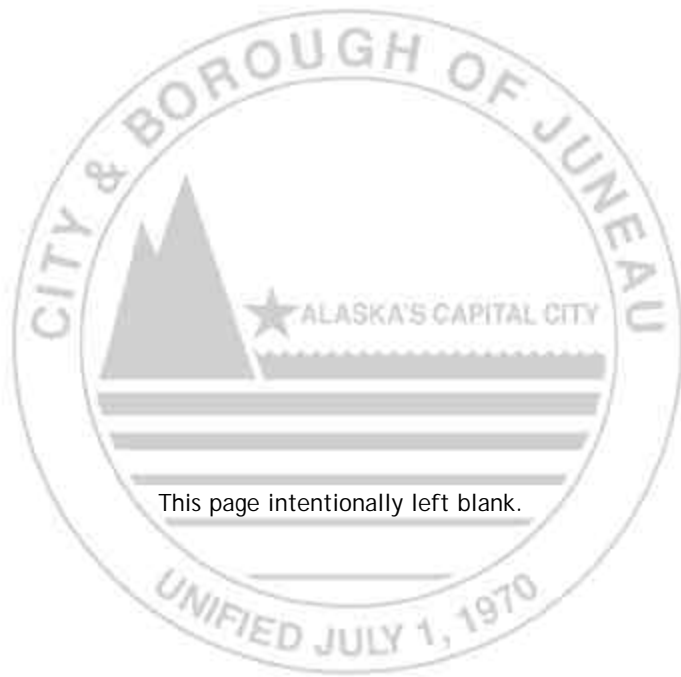
For the fiscal years ended June 30, 2002, 2001 and 2000

	<u>2002</u>	<u>2001</u>	<u>2000</u>
REVENUES - Marine passenger fees	\$ 3,393,475	3,366,280	1,017,650
OTHER FINANCING USES			
Transfers to:			
General Fund	(1,056,200)	(954,200)	-
Special Revenue Funds:			
Capital Transit	(165,000)	(60,000)	-
Visitor Services	(97,000)	(97,000)	-
Roaded Service Area	(441,000)	(453,200)	-
Fire Service Area	(46,800)	(59,400)	-
Capital Projects Funds	(1,691,000)	(2,615,000)	-
Total other financing uses	<u>(3,497,000)</u>	<u>(4,238,800)</u>	<u>-</u>
Excess (deficiency) of revenues over other financing uses	(103,525)	(872,520)	1,017,650
Fund balance at beginning of year	<u>145,130</u>	<u>1,017,650</u>	<u>-</u>
Fund balance at end of year	<u>\$ 41,605</u>	<u>145,130</u>	<u>1,017,650</u>

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

For the fiscal year ended June 30, 2002

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Marine passenger fees	\$ 3,484,000	3,484,000	3,393,475	(90,525)
OTHER FINANCING USES				
Transfers to:				
General Fund	(756,200)	(1,056,200)	(1,056,200)	-
Special Revenue Funds:				
Capital Transit	(165,000)	(165,000)	(165,000)	-
Visitor Services	(97,000)	(97,000)	(97,000)	-
Roaded Service Area	(441,000)	(441,000)	(441,000)	-
Fire Service Area	(46,800)	(46,800)	(46,800)	-
Capital Projects Funds	(1,991,000)	(1,691,000)	(1,691,000)	-
Total other financing uses	<u>(3,497,000)</u>	<u>(3,497,000)</u>	<u>(3,497,000)</u>	-
Net change in fund balance	\$ <u>(13,000)</u>	<u>(13,000)</u>	(103,525)	<u>(90,525)</u>
Fund balance at beginning of year			<u>145,130</u>	
Fund balance at end of year			\$ <u><u>41,605</u></u>	



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