

*City and Borough of Juneau, Alaska*



*Fiscal Year Ended - June 30, 2010*

# Comprehensive Annual Financial Report



Ex. 091, p. 1

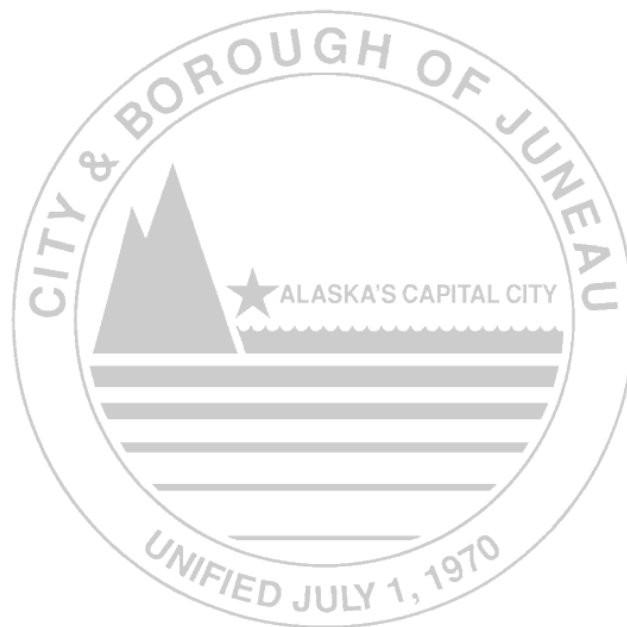
---

CITY and BOROUGH OF JUNEAU

*FOR THE FISCAL YEAR July 1, 2009 to June 30, 2010*

---

# COMPREHENSIVE ANNUAL FINANCIAL REPORT



---

PREPARED BY:

*DEPARTMENT OF FINANCE*  
CONTROLLER'S DIVISION

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

Ex. 091, p. 2

## SPECIAL REVENUE FUNDS

---

Special Revenue Funds are used to account for revenues from specific sources, including grants, service fees, rental charges and sales taxes, which are designated to finance particular functions and activities. 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, 2010. This section also includes individual three-year comparative 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 as advised by the ballot initiatives for each of the components of the CBJ's permanent and temporary sales tax.

**Lands** - To account for revenues and expenditures relating to land sales, non-enterprise fund leases, and resource 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 and the Juneau Convention and Visitors Bureau and Southeast Alaska Marketing Council.

**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 State of Alaska for capital improvements of community social service infrastructure including upgrades to homeless shelters and adult day care centers.

**Mental Health** - To account for revenues and expenditures associated with mental health support and counseling services to children, youth, and adults.

**Visitor Services** - To account for revenues and expenditures for the operation of the convention center and for support to the Juneau Convention and Visitors Bureau and Southeast Alaska Marketing Council.

**Library Minor Contributions** - To account for revenues designated for specific library expenditures.

**Sustainability** - To account for revenues and expenditures for helping to meet Juneau's future sustainability needs.

**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.

**Affordable Housing** - To account for a grant from the State to stimulate affordable housing development in the Juneau area. The Juneau Housing Commission was formed in June 2010 under Resolution 2530 to support affordable housing development. Disbursements from the fund are directed by the Assembly.

**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, 2010

	Hotel Tax	Tobacco Excise Tax	Capital Transit	Community Development Block Grant
<b>ASSETS</b>				
Equity in central treasury	\$ 127,286	126,195	1,194,776	111,640
Receivables, net of allowance for doubtful accounts:				
Accounts	-	-	92,365	-
Taxes	271,316	358,550	-	-
State of Alaska	-	-	-	-
Federal government	-	-	-	-
Long-term notes	-	-	-	89,674
Inventories	-	-	357,660	-
 Total assets	 \$ <u>398,602</u>	 <u>484,745</u>	 <u>1,644,801</u>	 <u>201,314</u>
 <b>LIABILITIES</b>				
Interfund payable to other funds	\$ -	-	-	-
Accounts payable	-	-	35,375	-
Accrued salaries, payroll taxes, and withholdings payable	-	-	212,640	-
Deferred revenues	-	-	-	89,674
Advance from General Fund	-	-	-	-
 Total liabilities	 <u>-</u>	 <u>-</u>	 <u>248,015</u>	 <u>89,674</u>
 <b>FUND BALANCES (DEFICITS)</b>				
Reserved:				
Subsequent year expenditures	94,100	377,700	377,100	-
Encumbrances	-	-	3,583	-
Long-term notes receivable	-	-	-	-
Unreserved:				
Designated-Compensated absences	-	-	279,674	-
Undesignated	304,502	107,045	736,429	111,640
Total fund balances (deficits)	<u>398,602</u>	<u>484,745</u>	<u>1,396,786</u>	<u>111,640</u>
 Total liabilities and fund balances	 \$ <u>398,602</u>	 <u>484,745</u>	 <u>1,644,801</u>	 <u>201,314</u>



<u>Mental Health</u>	<u>Visitor Services</u>	<u>Library Minor Contributions</u>	<u>Sustainability</u>	<u>Eaglecrest</u>	<u>Down-town Parking</u>	<u>Port Development</u>
-	223,073	138,642	-	-	111,158	3,414,679
-	62,549	-	-	18,599	-	273,317
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	225,525	-	-
<u>-</u>	<u>285,622</u>	<u>138,642</u>	<u>-</u>	<u>244,124</u>	<u>111,158</u>	<u>3,687,996</u>
-	-	-	-	-	-	-
-	24,660	-	-	16,428	3,942	-
-	25,335	-	-	52,232	-	-
-	19,949	-	-	-	26,437	-
-	-	-	-	770,077	-	-
<u>-</u>	<u>69,944</u>	<u>-</u>	<u>-</u>	<u>838,737</u>	<u>30,379</u>	<u>-</u>
-	34,200	-	-	-	19,600	-
-	1,161	-	-	3,016	-	-
-	-	-	-	-	-	-
-	17,410	-	-	-	-	-
-	162,907	138,642	-	(597,629)	61,179	3,687,996
<u>-</u>	<u>215,678</u>	<u>138,642</u>	<u>-</u>	<u>(594,613)</u>	<u>80,779</u>	<u>3,687,996</u>
<u>-</u>	<u>285,622</u>	<u>138,642</u>	<u>-</u>	<u>244,124</u>	<u>111,158</u>	<u>3,687,996</u>

(Continued)

## CITY and BOROUGH OF JUNEAU

## Non-Major Special Revenue Funds

## Combining Balance Sheet, continued

June 30, 2010

	Affordable Housing	Fire Service Area	Marine Passenger Fee	Total
<b>ASSETS</b>				
Equity in central treasury	\$ 571,560	1,511,359	-	7,530,368
Receivables, net of allowance for doubtful accounts:				
Accounts	-	3,726	509,751	960,307
Taxes	-	6,743	-	636,609
State of Alaska	-	9,181	-	9,181
Federal government	-	2,321	-	2,321
Long-term notes	435,060	-	-	524,734
Inventories	-	-	-	583,185
Total assets	\$ <u>1,006,620</u>	<u>1,533,330</u>	<u>509,751</u>	<u>10,246,705</u>
<b>LIABILITIES</b>				
Interfund payable to other funds	\$ -	-	222,737	222,737
Accounts payable	-	55,525	-	135,930
Accrued salaries, payroll taxes, and withholdings payable	-	294,877	-	585,084
Deferred revenues	119,037	8,573	-	263,670
Advance from General Fund	-	-	-	770,077
Total liabilities	<u>119,037</u>	<u>358,975</u>	<u>222,737</u>	<u>1,977,498</u>
<b>FUND BALANCES (DEFICITS)</b>				
Reserved:				
Subsequent year expenditures	100,000	244,100	-	1,246,800
Encumbrances	-	4,833	-	12,593
Long-term notes receivable	316,023	-	-	316,023
Unreserved:				
Designated-Compensated absences	-	512,089	-	809,173
Undesignated	471,560	413,333	287,014	5,884,618
Total fund balances (deficit)	<u>887,583</u>	<u>1,174,355</u>	<u>287,014</u>	<u>8,269,207</u>
Total liabilities and fund balances	\$ <u>1,006,620</u>	<u>1,533,330</u>	<u>509,751</u>	<u>10,246,705</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, 2010

	Hotel Tax	Tobacco Excise Tax	Capital Transit	Community Development Block Grant
<b>REVENUES</b>				
Taxes	\$ 1,029,604	-	-	-
State sources:				
State shared revenue	-	-	128,610	-
Grants - other	-	-	1,102,503	69,952
Federal sources				
Local sources	-	1,000,878	-	-
Charges for services	-	-	759,444	-
Contracted services	-	-	-	-
Licenses, permits and fees	-	-	-	-
Land sales	-	-	-	-
Rentals	-	-	-	-
Other	-	-	1,233	-
Total revenues	<u>1,029,604</u>	<u>1,000,878</u>	<u>1,991,790</u>	<u>69,952</u>
<b>EXPENDITURES</b>				
Current:				
Recreation	-	-	-	-
Community development and lands management	-	-	-	69,952
Public safety	-	-	-	-
Public transportation	-	-	5,751,267	-
Tourism and conventions	-	-	-	-
Other	25,451	12,521	-	-
Total expenditures	<u>25,451</u>	<u>12,521</u>	<u>5,751,267</u>	<u>69,952</u>
Excess (deficiency) of revenues over expenditures	<u>1,004,153</u>	<u>988,357</u>	<u>(3,759,477)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from other funds	-	-	4,133,000	-
Transfers to other funds	(1,169,100)	(495,900)	-	-
Total other financing sources (uses)	<u>(1,169,100)</u>	<u>(495,900)</u>	<u>4,133,000</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and financing uses	(164,947)	492,457	373,523	-
Fund balances (deficits) at beginning of year	<u>563,549</u>	<u>(7,712)</u>	<u>1,023,263</u>	<u>111,640</u>
Fund balances (deficits) at end of year	<u>\$ 398,602</u>	<u>484,745</u>	<u>1,396,786</u>	<u>111,640</u>

(Continued)

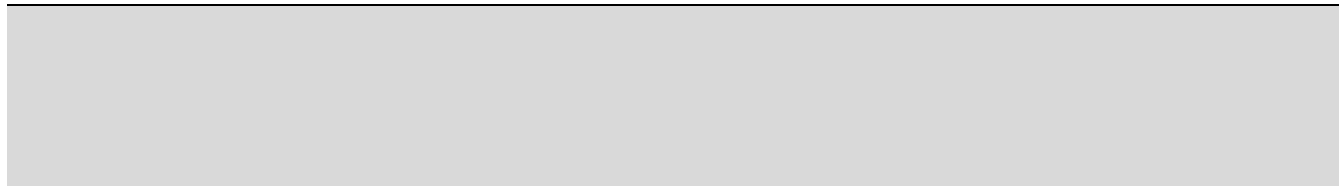
## Non-Major Special Revenue Funds

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

For the fiscal year ended June 30, 2010

	<u>Mental Health</u>	<u>Visitor Services</u>	<u>Library Minor Contributions</u>	<u>Sustainability</u>
<b>REVENUES</b>				
Taxes	\$ -	-	-	-
State sources:				
State shared revenue	-	13,464	-	-
Grants - other	-	-	-	-
Federal sources				
Local sources	-	-	-	-
Charges for services	-	-	-	-
Contracted services	-	-	-	-
Licenses, permits and fees	-	-	-	-
Land sales	-	-	-	-
Rentals	-	228,961	-	-
Other	-	138,482	5,484	-
Total revenues	<u>-</u>	<u>380,907</u>	<u>5,484</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Recreation	-	-	-	-
Community development and lands management	-	-	-	-
Public safety	-	-	-	-
Public transportation	-	-	-	-
Tourism and conventions	-	1,879,013	-	-
Other	-	-	-	-
Total expenditures	<u>-</u>	<u>1,879,013</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(1,498,106)</u>	<u>5,484</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from other funds	-	1,467,600	-	2,000,000
Transfers to other funds	-	(10,200)	-	(2,000,000)
Total other financing sources (uses)	<u>-</u>	<u>1,457,400</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and financing uses	<u>-</u>	<u>(40,706)</u>	<u>5,484</u>	<u>-</u>
Fund balances (deficits) at beginning of year	<u>-</u>	<u>256,384</u>	<u>133,158</u>	<u>-</u>
Fund balances (deficits) at end of year	<u>\$ -</u>	<u>215,678</u>	<u>138,642</u>	<u>-</u>





<u>Eaglecrest</u>	<u>Down- town Parking</u>	<u>Port Development</u>	<u>Affordable Housing</u>	<u>Fire Service Area</u>	<u>Marine Passenger Fee</u>	<u>Total</u>
-	-	-	-	729,736	-	1,759,340
28,342	-	-	-	166,570	-	336,986
-	-	-	-	18,455	-	1,190,910
-	-	-	-	130,756	-	130,756
-	-	-	-	-	-	1,000,878
1,633,094	182,720	-	-	-	-	2,575,258
-	-	-	-	483,100	-	483,100
-	-	2,856,882	-	4,850	4,785,035	7,646,767
-	-	-	19,738	-	-	19,738
-	-	-	-	-	-	228,961
-	-	-	726	7,979	-	153,904
<u>1,661,436</u>	<u>182,720</u>	<u>2,856,882</u>	<u>20,464</u>	<u>1,541,446</u>	<u>4,785,035</u>	<u>15,526,598</u>
2,298,074	-	-	-	-	-	2,298,074
-	-	-	100,000	-	-	169,952
-	-	-	-	3,034,544	-	3,034,544
-	-	-	-	-	-	5,751,267
-	-	-	-	-	-	1,879,013
-	239,651	4,500	-	-	4,500	286,623
<u>2,298,074</u>	<u>239,651</u>	<u>4,500</u>	<u>100,000</u>	<u>3,034,544</u>	<u>4,500</u>	<u>13,419,473</u>
<u>(636,638)</u>	<u>(56,931)</u>	<u>2,852,382</u>	<u>(79,536)</u>	<u>(1,493,098)</u>	<u>4,780,535</u>	<u>2,107,125</u>
750,000	85,000	-	-	1,273,700	103,500	9,812,800
-	-	(1,750,000)	-	-	(4,857,800)	(10,283,000)
<u>750,000</u>	<u>85,000</u>	<u>(1,750,000)</u>	<u>-</u>	<u>1,273,700</u>	<u>(4,754,300)</u>	<u>(470,200)</u>
113,362	28,069	1,102,382	(79,536)	(219,398)	26,235	1,636,925
<u>(707,975)</u>	<u>52,710</u>	<u>2,585,614</u>	<u>967,119</u>	<u>1,393,753</u>	<u>260,779</u>	<u>6,632,282</u>
<u>(594,613)</u>	<u>80,779</u>	<u>3,687,996</u>	<u>887,583</u>	<u>1,174,355</u>	<u>287,014</u>	<u>8,269,207</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, 2010, 2009 and 2008

	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>			
Property taxes	\$ 7,134,377	9,617,711	7,544,102
State sources:			
State shared revenue	2,583,474	1,186,771	1,051,882
Grants	57,264	49,447	87,710
Forest receipts	919,379	1,169,579	842,998
Federal source - grant	1,001,479	2,108	6,963
Licenses, permits and fees	2,053,262	1,969,502	2,095,733
Fines and forfeitures	790,753	760,138	705,423
Other	40,745	24,439	54,674
Total revenues	<u>14,580,733</u>	<u>14,779,695</u>	<u>12,389,485</u>
<b>EXPENDITURES</b>			
Education	200,000	200,000	200,000
Parks and recreation	3,997,807	3,949,820	3,798,765
Public safety - police	12,345,484	12,724,360	11,854,588
Public works - roads and street maintenance	4,747,768	5,265,472	4,481,577
Total expenditures	<u>21,291,059</u>	<u>22,139,652</u>	<u>20,334,930</u>
Deficiency of revenues over expenditures	<u>(6,710,326)</u>	<u>(7,359,957)</u>	<u>(7,945,445)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers from Special Revenue Funds:			
Sales Tax	10,432,300	12,343,400	9,632,900
Marine Passenger Fee	806,500	808,300	604,200
Transfers to:			
General Fund	-	(173,764)	-
Special Revenue Funds:			
Capital Transit	(3,800,000)	(3,860,000)	(3,246,700)
Marine Passenger Fee	(66,700)	-	(20,200)
Eaglecrest	(25,000)	(25,000)	(25,000)
Total other financing sources (uses)	<u>7,347,100</u>	<u>9,092,936</u>	<u>6,945,200</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	636,774	1,732,979	(1,000,245)
Fund balance at beginning of year	<u>6,103,363</u>	<u>4,370,384</u>	<u>5,370,629</u>
Fund balance at end of year	<u>\$ 6,740,137</u>	<u>6,103,363</u>	<u>4,370,384</u>

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

For the fiscal year ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ 7,130,900	7,130,900	7,134,377	3,477
State sources:				
State shared revenue	2,106,400	2,601,398	2,583,474	(17,924)
Grants	81,600	83,540	57,264	(26,276)
Forest receipts	929,500	929,500	919,379	(10,121)
Federal source - grant	2,000	1,111,711	1,001,479	(110,232)
Licenses, permits and fees	2,031,100	2,031,100	2,053,262	22,162
Fines and forfeitures	695,800	695,800	790,753	94,953
Other	37,700	39,700	40,745	1,045
Total revenues	<u>13,015,000</u>	<u>14,623,649</u>	<u>14,580,733</u>	<u>(42,916)</u>
<b>EXPENDITURES</b>				
Education	200,000	200,000	200,000	-
Parks and recreation	4,317,600	4,438,008	3,996,414	441,594
Public safety - police	13,062,600	13,603,788	12,431,166	1,172,622
Public works - roads and street maintenance	4,963,900	5,156,476	4,681,578	474,898
Total expenditures and encumbrances	<u>22,544,100</u>	<u>23,398,272</u>	<u>21,309,158</u>	<u>2,089,114</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(9,529,100)</u>	<u>(8,774,623)</u>	<u>(6,728,425)</u>	<u>2,046,198</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from Special Revenue Funds:				
Sales Tax	10,432,300	10,432,300	10,432,300	-
Marine Passenger Fee	806,500	806,500	806,500	-
Transfers to:				
Special Revenue Funds:				
Capital Transit	(3,800,000)	(3,800,000)	(3,800,000)	-
Marine Passenger Fee	-	(66,700)	(66,700)	-
Eaglecrest	(25,000)	(25,000)	(25,000)	-
Total other financing sources (uses)	<u>7,413,800</u>	<u>7,347,100</u>	<u>7,347,100</u>	<u>-</u>
Net change in fund balance	\$ <u>(2,115,300)</u>	<u>(1,427,523)</u>	618,675	<u>2,046,198</u>
Fund balance at beginning of year			6,103,363	
Fund balance at end of year			6,722,038	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			59,616	
Change in compensated absences, designation of fund balance			<u>(41,517)</u>	
Fund balance at end of year - GAAP basis			\$ <u>6,740,137</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, 2010, 2009 and 2008

	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>			
General sales tax:			
Areawide 2%	\$ 15,248,519	15,934,889	16,172,681
Areawide Special Capital Projects 1%	7,624,262	5,180,600	-
Areawide Multiple Projects 1% Prop 1 2006	-	2,786,850	8,088,906
Areawide Capital Projects 1%	7,624,260	7,967,448	8,088,905
Areawide Emergency Budget Reserve/ Capital Projects/Youth Activities 1%	7,624,260	7,967,450	8,094,035
Total general sales tax	<u>38,121,301</u>	<u>39,837,237</u>	<u>40,444,527</u>
Liquor sales tax - 3%	856,927	849,306	854,318
Miscellaneous	13,425	15,138	16,945
Total revenues	<u>38,991,653</u>	<u>40,701,681</u>	<u>41,315,790</u>
<b>EXPENDITURES - Finance</b>	631,731	651,036	591,826
Excess of revenues over expenditures	<u>38,359,922</u>	<u>40,050,645</u>	<u>40,723,964</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers from:			
Sustainability Special Revenue Fund	2,000,000	-	-
Capital Projects Funds	-	400,000	-
Enterprise Funds Capital Projects	-	1,000,000	7,510,000
Transfers to:			
General Fund	(10,800,200)	(12,251,400)	(9,728,400)
Special Revenue Funds:			
Capital Transit	(25,000)	(27,500)	-
Fire Service Area	(1,179,500)	(1,324,600)	(1,135,300)
Roaded Service Area	(10,432,300)	(12,343,400)	(9,632,900)
Sustainability	-	(2,000,000)	-
Capital Projects Funds	(14,635,500)	(13,090,000)	(14,535,000)
Enterprise Funds:			
Bartlett Regional Hospital	(705,300)	(666,100)	(646,700)
Capital Projects	(2,400,000)	(7,400,000)	(2,335,000)
General Debt Service Fund	(1,284,500)	(560,000)	(3,148,500)
Total other financing sources (uses)	<u>(39,462,300)</u>	<u>(48,263,000)</u>	<u>(33,651,800)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(1,102,378)	(8,212,355)	7,072,164
Fund balance at beginning of year	<u>11,066,955</u>	<u>19,279,310</u>	<u>12,207,146</u>
Fund balance at end of year	<u>\$ 9,964,577</u>	<u>11,066,955</u>	<u>19,279,310</u>

## CITY and BOROUGH OF JUNEAU

## Major Special Revenue Funds

## SALES TAX

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

For the fiscal year ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
<b>REVENUES</b>				
General sales tax:				
Areawide 2%	\$ 15,760,000	15,760,000	15,248,519	(511,481)
Areawide Special Capital Projects 1%	7,880,000	7,880,000	7,624,262	(255,738)
Areawide Capital Projects 1%	7,880,000	7,880,000	7,624,260	(255,740)
Areawide Emergency Budget Reserve/ Capital Projects/Youth Activities 1%	7,880,000	7,880,000	7,624,260	(255,740)
Total general sales tax	<u>39,400,000</u>	<u>39,400,000</u>	<u>38,121,301</u>	<u>(1,278,699)</u>
Liquor sales tax - 3%	840,000	840,000	856,927	16,927
Miscellaneous	17,400	17,400	13,425	(3,975)
Total revenues	<u>40,257,400</u>	<u>40,257,400</u>	<u>38,991,653</u>	<u>(1,265,747)</u>
<b>EXPENDITURES - Finance</b>	<u>759,300</u>	<u>759,300</u>	<u>631,731</u>	<u>127,569</u>
Excess of revenues over expenditures	<u>39,498,100</u>	<u>39,498,100</u>	<u>38,359,922</u>	<u>(1,138,178)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from:				
Sustainability Special Revenue Fund	-	2,000,000	2,000,000	-
Transfers to:				
General Fund	(10,800,200)	(10,800,200)	(10,800,200)	-
Special Revenue Funds:				
Capital Transit	(25,000)	(25,000)	(25,000)	-
Fire Service Area	(1,179,500)	(1,179,500)	(1,179,500)	-
Roaded Service Area	(10,432,300)	(10,432,300)	(10,432,300)	-
Capital Projects Funds	(14,635,500)	(14,635,500)	(14,635,500)	-
Enterprise Funds:				
Bartlett Regional Hospital	(705,300)	(705,300)	(705,300)	-
Capital Projects	(400,000)	(2,400,000)	(2,400,000)	-
General Debt Service Fund	(1,284,500)	(1,284,500)	(1,284,500)	-
Total other financing sources (uses)	<u>(39,462,300)</u>	<u>(39,462,300)</u>	<u>(39,462,300)</u>	<u>-</u>
Net change in fund balance	<u>\$ 35,800</u>	<u>35,800</u>	<u>(1,102,378)</u>	<u>(1,138,178)</u>
Fund balance at beginning of year			<u>11,066,955</u>	
Fund balance at end of year			<u>\$ 9,964,577</u>	

CITY and BOROUGH OF JUNEAU

Major Special Revenue Funds

LANDS

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

For the fiscal years ended June 30, 2010, 2009 and 2008

	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>			
State shared revenue	\$ 12,031	27,291	20,935
Interest	88,008	115,964	154,748
Noise abatement loan repayment	164,300	139,300	89,300
Land sales	117,468	439,045	1,981,405
Rentals	159,890	85,822	201,873
Equity in earnings of AJT Mining Properties, Inc. joint ventures	4	5	(5,994)
Gravel & rock sales	451,544	382,410	538,978
Bad debt (expense) recovery	(108,649)	(116,280)	(1,309)
Total revenues	<u>884,596</u>	<u>1,073,557</u>	<u>2,979,936</u>
<b>EXPENDITURES</b>			
Land management	467,421	436,023	369,620
Land acquisition	-	250,000	541,247
Land management response	17,345	26,463	15,996
Land selection	-	3	5,274
Lease maintenance	33,479	14,278	18,399
Gravel pits & quarries	183,827	184,336	116,696
Miscellaneous property examinations	10,235	6,010	21,618
Foreclosures and LID payments	-	892	1,593
Total expenditures	<u>712,307</u>	<u>918,005</u>	<u>1,090,443</u>
Excess of revenues over expenditures	<u>172,289</u>	<u>155,552</u>	<u>1,889,493</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers from:			
Capital Projects Funds	-	12,591	570,596
Transfers to Capital Projects Fund	(475,000)	(550,000)	(350,000)
Total other financing sources (uses)	<u>(475,000)</u>	<u>(537,409)</u>	<u>220,596</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(302,711)	(381,857)	2,110,089
Fund balance (deficit) at beginning of year	<u>3,304,725</u>	<u>3,686,582</u>	<u>1,576,493</u>
Fund balance at end of year	<u>\$ 3,002,014</u>	<u>3,304,725</u>	<u>3,686,582</u>

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

For the fiscal year ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
<b>REVENUES</b>				
State shared revenue	\$ -	12,257	12,031	(226)
Interest	133,400	133,400	88,008	(45,392)
Noise abatement loan repayment	135,500	135,500	164,300	28,800
Land sales	98,000	98,000	117,468	19,468
Rentals	155,000	155,000	159,890	4,890
Equity in earnings of AJT Mining Properties, Inc. joint ventures	-	-	4	4
Gravel & rock sales	300,500	300,500	451,544	151,044
Bad debt (expense) recovery	-	-	(108,649)	(108,649)
Total revenues	<u>822,400</u>	<u>834,657</u>	<u>884,596</u>	<u>49,939</u>
<b>EXPENDITURES</b>				
Land management	440,700	452,957	515,393	(62,436)
Land management response	30,000	33,576	19,521	14,055
Land selection	150,000	150,000	-	150,000
Lease maintenance	14,000	14,000	33,479	(19,479)
Gravel pits & quarries	251,400	253,313	185,345	67,968
Miscellaneous property examinations	35,000	35,000	10,235	24,765
Foreclosures and LID payments	20,000	20,000	-	20,000
Total expenditures and encumbrances	<u>941,100</u>	<u>958,846</u>	<u>763,973</u>	<u>194,873</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(118,700)</u>	<u>(124,189)</u>	<u>120,623</u>	<u>244,812</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers to Capital Projects Funds	(475,000)	(475,000)	(475,000)	-
Total other financing sources (uses)	<u>(475,000)</u>	<u>(475,000)</u>	<u>(475,000)</u>	<u>-</u>
Net change in fund balance (deficit)	<u>\$ (593,700)</u>	<u>(599,189)</u>	<u>(354,377)</u>	<u>244,812</u>
Fund balance at beginning of year			<u>3,304,725</u>	
Fund balance at end of year			2,950,348	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			55,660	
Change in compensated absences, designation of fund balance			<u>(3,994)</u>	
Fund balance at end of year - GAAP basis			<u>\$ 3,002,014</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, 2010, 2009 and 2008

	<u>2010</u>	<u>2009</u>	<u>2008</u>
REVENUES - Taxes	\$ 1,029,604	1,066,795	1,283,970
EXPENDITURES - Other	25,451	26,228	21,119
Excess of revenues over expenditures	<u>1,004,153</u>	<u>1,040,567</u>	<u>1,262,851</u>
OTHER FINANCING USES - Transfer to			
Visitor Services Special Revenue Fund	<u>(1,169,100)</u>	<u>(1,135,000)</u>	<u>(1,041,800)</u>
Excess (deficiency) of revenues over			
expenditures and other financing uses	(164,947)	(94,433)	221,051
Fund balance at beginning of year	<u>563,549</u>	<u>657,982</u>	<u>436,931</u>
Fund balance at end of year	<u>\$ 398,602</u>	<u>563,549</u>	<u>657,982</u>



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

For the fiscal year ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Taxes	\$ 1,000,000	1,000,000	1,029,604	29,604
EXPENDITURES - Other	<u>30,600</u>	<u>30,600</u>	<u>25,451</u>	<u>5,149</u>
Excess of revenues over expenditures	<u>969,400</u>	<u>969,400</u>	<u>1,004,153</u>	<u>34,753</u>
OTHER FINANCING USES - Transfer to Visitor Services Special Revenue Fund	<u>(1,169,100)</u>	<u>(1,169,100)</u>	<u>(1,169,100)</u>	<u>-</u>
Net change in fund balance	\$ <u><u>(199,700)</u></u>	<u><u>(199,700)</u></u>	<u>(164,947)</u>	<u><u>34,753</u></u>
Fund balance at beginning of year			<u>563,549</u>	
Fund balance at end of year			\$ <u><u>398,602</u></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, 2010, 2009 and 2008

	<u>2010</u>	<u>2009</u>	<u>2008</u>
REVENUES - Local sources	\$ 1,000,878	515,491	566,928
EXPENDITURES - Other	12,521	12,903	16,221
Excess of revenues over expenditures	<u>988,357</u>	<u>502,588</u>	<u>550,707</u>
OTHER FINANCING USES			
Transfers to:			
General Fund	(273,600)	(297,300)	(320,000)
Bartlett Regional Hospital Enterprise Fund	<u>(222,300)</u>	<u>(241,500)</u>	<u>(260,000)</u>
Total other financing uses	<u>(495,900)</u>	<u>(538,800)</u>	<u>(580,000)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	492,457	(36,212)	(29,293)
Fund balance at beginning of year	<u>(7,712)</u>	<u>28,500</u>	<u>57,793</u>
Fund balance (deficit) at end of year	<u>\$ 484,745</u>	<u>(7,712)</u>	<u>28,500</u>

## TOBACCO EXCISE TAX

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

For the fiscal year ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Local sources	\$ 525,000	525,000	1,000,878	475,878
EXPENDITURES - Other	15,000	15,000	12,521	2,479
Excess of revenues over expenditures	<u>510,000</u>	<u>510,000</u>	<u>988,357</u>	<u>478,357</u>
<b>OTHER FINANCING USES</b>				
Transfers to:				
General Fund	(273,600)	(273,600)	(273,600)	-
Bartlett Regional Hospital Enterprise Fund	<u>(222,300)</u>	<u>(222,300)</u>	<u>(222,300)</u>	-
Total other financing uses	<u>(495,900)</u>	<u>(495,900)</u>	<u>(495,900)</u>	-
Net change in fund balance	\$ <u>14,100</u>	<u>14,100</u>	492,457	<u>478,357</u>
Fund deficit at beginning of year			<u>(7,712)</u>	
Fund balance at end of year			\$ <u>484,745</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, 2010, 2009 and 2008*

	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>			
State sources:			
State shared revenue	\$ 128,610	287,347	246,620
Urban Mass Transportation Administration grant	1,102,503	1,116,342	1,019,926
Charges for services	759,444	792,588	774,865
Bad debt recovery (expense)	556	(2,902)	(1,726)
Other	677	563	616
Total revenues	<u>1,991,790</u>	<u>2,193,938</u>	<u>2,040,301</u>
<b>EXPENDITURES</b>			
Operations	4,237,378	4,221,092	4,015,896
Maintenance	1,513,889	1,544,939	1,366,752
Total expenditures	<u>5,751,267</u>	<u>5,766,031</u>	<u>5,382,648</u>
Deficiency of revenues over expenditures	<u>(3,759,477)</u>	<u>(3,572,093)</u>	<u>(3,342,347)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers from Special Revenue Funds:			
Roaded Service Area	3,800,000	3,860,000	3,246,700
Marine Passenger Fee	278,000	138,000	138,000
Sales Tax	25,000	27,500	-
Transfer from Special Assessments	30,000	-	-
Transfers to Capital Project Funds	-	-	(300,000)
Total other financing sources (uses)	<u>4,133,000</u>	<u>4,025,500</u>	<u>3,084,700</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	373,523	453,407	(257,647)
Fund balance at beginning of year	<u>1,023,263</u>	<u>569,856</u>	<u>827,503</u>
Fund balance at end of year	<u>\$ 1,396,786</u>	<u>1,023,263</u>	<u>569,856</u>

## CAPITAL TRANSIT

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

For the fiscal year ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
<b>REVENUES</b>				
State sources:				
State shared revenue	\$ -	131,029	128,610	(2,419)
Urban Mass Transportation Administration grant	1,004,400	1,004,400	1,102,503	98,103
Charges for services	790,000	790,000	759,444	(30,556)
Bad debt recovery (expense)	-	-	556	556
Other	1,500	1,500	677	(823)
Total revenues	<u>1,795,900</u>	<u>1,926,929</u>	<u>1,991,790</u>	<u>64,861</u>
<b>EXPENDITURES</b>				
Operations	4,419,400	4,535,560	4,286,734	248,826
Maintenance	1,792,300	1,824,056	1,515,846	308,210
Total expenditures and encumbrances	<u>6,211,700</u>	<u>6,359,616</u>	<u>5,802,580</u>	<u>557,036</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(4,415,800)</u>	<u>(4,432,687)</u>	<u>(3,810,790)</u>	<u>621,897</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers from Special Revenue Funds:				
Roaded Service Area	3,800,000	3,800,000	3,800,000	-
Marine Passenger Fee	278,000	278,000	278,000	-
Sales Tax	25,000	25,000	25,000	-
Transfer from Special Assessments	30,000	30,000	30,000	-
Total other financing sources	<u>4,133,000</u>	<u>4,133,000</u>	<u>4,133,000</u>	<u>-</u>
Net change in fund balance	\$ <u>(282,800)</u>	<u>(299,687)</u>	322,210	<u>621,897</u>
Fund balance at beginning of year			<u>1,023,263</u>	
Fund balance at end of year			1,345,473	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			3,583	
Change in compensated absences, designation of fund balance			<u>47,730</u>	
Fund balance at end of year - GAAP basis			\$ <u><u>1,396,786</u></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, 2010, 2009 and 2008*

	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>			
Community Development Block Grant	\$ 69,952	276,174	13,952
Total revenues	<u>69,952</u>	<u>276,174</u>	<u>13,952</u>
<b>EXPENDITURES</b>			
Community development and lands management	<u>69,952</u>	<u>276,174</u>	<u>13,952</u>
Excess of revenues over expenditures	-	-	-
Fund balance at beginning of year	<u>111,640</u>	<u>111,640</u>	<u>111,640</u>
Fund balance at end of year	<u>\$ 111,640</u>	<u>111,640</u>	<u>111,640</u>

CITY and BOROUGH OF JUNEAU  
 Non-Major Special Revenue Funds  
**COMMUNITY DEVELOPMENT BLOCK GRANT**  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
*For the fiscal year ended June 30, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget - positive <u>(negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Community Development Block Grant	\$ -	69,952	69,952	-
<b>EXPENDITURES - Community development and lands management</b>	<u>-</u>	<u>69,952</u>	<u>69,952</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>-</u>	-	<u>-</u>
Fund balance at beginning of year			<u>111,640</u>	
Fund balance at end of year			<u>\$ 111,640</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

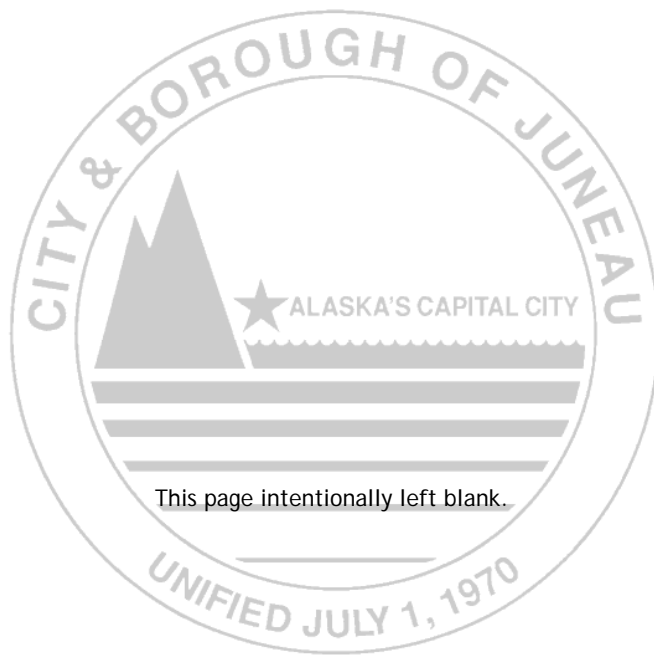
MENTAL HEALTH

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

*For the fiscal years ended June 30, 2010, 2009 and 2008*

	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>			
Bad debt recovery	\$ -	6,442	-
Total revenues	<u>-</u>	<u>6,442</u>	<u>-</u>
<b>OTHER FINANCING USE</b>			
Transfers to General Fund	-	(8,760)	(14,000)
Total other financing use	<u>-</u>	<u>(8,760)</u>	<u>(14,000)</u>
Excess (deficiency) of revenues over other financing use	-	(2,318)	(14,000)
Fund balance at beginning of year	<u>-</u>	<u>2,318</u>	<u>16,318</u>
Fund balance at end of year	<u>\$ -</u>	<u>-</u>	<u>2,318</u>





This page intentionally left blank.

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, 2010, 2009 and 2008

	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>			
State shared revenues	\$ 13,464	31,971	27,423
Rental income	228,961	265,626	246,818
Concessions	52,880	67,471	52,584
Other	85,602	79,637	63,767
Total revenues	<u>380,907</u>	<u>444,705</u>	<u>390,592</u>
<b>EXPENDITURES</b>			
Operations	856,288	964,110	873,956
Support to Juneau Convention and Visitor Bureau	1,022,725	990,400	903,300
Total expenditures	<u>1,879,013</u>	<u>1,954,510</u>	<u>1,777,256</u>
Deficiency of revenues over expenditures	<u>(1,498,106)</u>	<u>(1,509,805)</u>	<u>(1,386,664)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers from General Fund	60,000	60,000	224,400
Transfers from Special Revenue Funds:			
Hotel Tax	1,169,100	1,135,000	1,041,800
Marine Passenger Fee	238,500	218,000	204,400
Transfers to Marine Passenger Fee	(10,200)	-	(18,700)
Total other financing sources (uses)	<u>1,457,400</u>	<u>1,413,000</u>	<u>1,451,900</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing use	(40,706)	(96,805)	65,236
Fund balance at beginning of year	<u>256,384</u>	<u>353,189</u>	<u>287,953</u>
Fund balance at end of year	<u>\$ 215,678</u>	<u>256,384</u>	<u>353,189</u>

## VISITOR SERVICES

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

For the fiscal year ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
<b>REVENUES</b>				
State shared revenues	\$ -	13,717	13,464	(253)
Rental income	285,600	285,600	228,961	(56,639)
Concessions	57,000	57,000	52,880	(4,120)
Other	67,500	67,500	85,602	18,102
Total revenues	<u>410,100</u>	<u>423,817</u>	<u>380,907</u>	<u>(42,910)</u>
<b>EXPENDITURES</b>				
Operations	975,900	991,617	860,590	131,027
Support to Juneau Convention and Visitors Bureau	1,030,400	1,030,400	1,022,725	7,675
Total expenditures and encumbrances	<u>2,006,300</u>	<u>2,022,017</u>	<u>1,883,315</u>	<u>138,702</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(1,596,200)</u>	<u>(1,598,200)</u>	<u>(1,502,408)</u>	<u>95,792</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers from:				
General Fund	60,000	60,000	60,000	-
Special Revenue Funds:				
Hotel Tax	1,169,100	1,169,100	1,169,100	-
Marine Passenger Fee	238,500	238,500	238,500	-
Transfers to Marine Passenger Fee	-	(10,200)	(10,200)	-
Total other financing sources	<u>1,467,600</u>	<u>1,457,400</u>	<u>1,457,400</u>	<u>-</u>
Net change in fund balance	\$ <u>(128,600)</u>	<u>(140,800)</u>	(45,008)	<u>95,792</u>
Fund balance at beginning of year			<u>256,384</u>	
Fund balance at end of year			211,376	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			1,161	
Change in compensated absences, designation of fund balance			<u>3,141</u>	
Fund balance at end of year - GAAP basis			\$ <u><u>215,678</u></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, 2010, 2009 and 2008*

	<u>2010</u>	<u>2009</u>	<u>2008</u>
REVENUES - Donations	\$ 5,484	7,252	4,797
EXPENDITURES - Materials	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	5,484	7,252	4,797
Fund balance at beginning of year	<u>133,158</u>	<u>125,906</u>	<u>121,109</u>
Fund balance at end of year	<u>\$ 138,642</u>	<u>133,158</u>	<u>125,906</u>

LIBRARY MINOR CONTRIBUTIONS

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

For the fiscal year ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	<u>Original</u>	<u>Final</u>		
REVENUES - Donations	\$ 5,200	5,200	5,484	284
EXPENDITURES - Materials	<u>5,200</u>	<u>5,200</u>	<u>-</u>	<u>5,200</u>
Excess of revenues over expenditures	\$ <u>-</u>	<u>-</u>	5,484	<u>5,484</u>
Fund balance at beginning of year			<u>133,158</u>	
Fund balance at end of year			\$ <u>138,642</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

SUSTAINABILITY

Statement of Revenues, Expenditures and Changes in Fund Balance

For the fiscal years ended June 30, 2010, and 2009

	<u>2010</u>	<u>2009</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Transfers from:		
Sales Tax Special Revenue Fund	\$ -	2,000,000
Capital Projects Fund	2,000,000	-
Transfers to:		
Sales Tax Special Revenue Fund	(2,000,000)	-
Capital Projects Fund	-	(2,000,000)
	<u>-</u>	<u>(2,000,000)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>
Excess of revenues over expenditures and other financing uses	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>-</u>

SUSTAINABILITY

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

For the fiscal year ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer from Capital Projects Fund	\$ -	2,000,000	2,000,000	-
Transfer to Sales Tax Special Revenue Fund	-	(2,000,000)	(2,000,000)	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	\$ -	-	-	-
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 Deficit

For the fiscal years ended June 30, 2010, 2009 and 2008

	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>			
State shared revenues	\$ 28,342	66,936	53,112
Charges for services:			
Ski tickets	1,037,691	993,883	909,883
Ski school fees	132,785	121,641	110,097
Other	462,618	498,419	423,519
Total revenues	<u>1,661,436</u>	<u>1,680,879</u>	<u>1,496,611</u>
<b>EXPENDITURES</b>			
Ski area operations	1,777,501	1,841,466	1,630,028
Ski school operations	140,088	127,774	112,214
Ski area maintenance	380,485	364,054	352,445
Total expenditures	<u>2,298,074</u>	<u>2,333,294</u>	<u>2,094,687</u>
Deficiency of revenues over expenditures	<u>(636,638)</u>	<u>(652,415)</u>	<u>(598,076)</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers from:			
General Fund	725,000	675,000	625,000
Roaded Service Area Special Revenue Fund	25,000	25,000	25,000
Total other financing sources	<u>750,000</u>	<u>700,000</u>	<u>650,000</u>
Excess of revenues and other financing sources over expenditures	113,362	47,585	51,924
Fund deficit at beginning of the year	<u>(707,975)</u>	<u>(755,560)</u>	<u>(807,484)</u>
Fund deficit at end of year	<u>\$ (594,613)</u>	<u>(707,975)</u>	<u>(755,560)</u>



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

For the fiscal year ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
<b>REVENUES</b>				
State shared revenues	\$ -	28,874	28,342	(532)
Charges for services:				
Ski tickets	1,098,200	1,098,200	1,037,691	(60,509)
Ski school fees	135,200	135,200	132,785	(2,415)
Other	641,200	641,200	462,618	(178,582)
Total revenues	<u>1,874,600</u>	<u>1,903,474</u>	<u>1,661,436</u>	<u>(242,038)</u>
<b>EXPENDITURES</b>				
Ski area operations	1,995,200	2,022,402	1,794,786	227,616
Ski school operations	104,400	104,400	140,088	(35,688)
Ski area maintenance	430,000	433,532	380,485	53,047
Total expenditures and encumbrances	<u>2,529,600</u>	<u>2,560,334</u>	<u>2,315,359</u>	<u>244,975</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(655,000)</u>	<u>(656,860)</u>	<u>(653,923)</u>	<u>2,937</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers from:				
General Fund	725,000	725,000	725,000	-
Roaded Service Area Special Revenue Fund	25,000	25,000	25,000	-
Total other financing sources	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>	<u>-</u>
Net change in fund deficit	<u>\$ 95,000</u>	<u>93,140</u>	96,077	<u>2,937</u>
Fund deficit at beginning of year			<u>(707,975)</u>	
Fund deficit at end of year			(611,898)	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			3,016	
Change in compensated absences, designation of fund balance			<u>14,269</u>	
Fund deficit at end of year - GAAP basis			<u>\$ (594,613)</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, 2010, 2009 and 2008*

	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>			
Charges for parking	182,720	200,607	200,413
<b>EXPENDITURES</b>			
Salaries and fringe benefits	22,937	24,345	16,513
Utilities	18,402	24,757	28,176
Contractual services	31,845	30,692	31,323
Maintenance services	87,467	131,048	82,410
Other	79,000	77,319	51,110
Total expenditures	<u>239,651</u>	<u>288,161</u>	<u>209,532</u>
Deficiency of revenues over expenditures	(56,931)	(87,554)	(9,119)
<b>OTHER FINANCING SOURCES</b>			
Transfers from:			
General Fund	85,000	85,000	13,600
Capital Projects Funds	-	-	2,767
Total other financing sources	<u>85,000</u>	<u>85,000</u>	<u>16,367</u>
Excess (deficiency) of revenues over expenditures and other financing uses	28,069	(2,554)	7,248
Fund balance at beginning of year	<u>52,710</u>	<u>55,264</u>	<u>48,016</u>
Fund balance at end of year	<u>\$ 80,779</u>	<u>52,710</u>	<u>55,264</u>

## DOWNTOWN PARKING

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

For the fiscal year ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
<b>REVENUES</b>				
Charges for parking	\$ 164,600	164,600	182,720	18,120
<b>EXPENDITURES</b>				
Salaries and fringe benefits	27,900	27,900	22,937	4,963
Utilities	29,500	29,500	18,402	11,098
Contractual services	36,500	36,500	31,845	4,655
Maintenance services	107,800	107,800	87,467	20,333
Other	79,400	79,400	79,000	400
Total expenditures	281,100	281,100	239,651	41,449
Excess (deficiency) of revenues over expenditures	(116,500)	(116,500)	(56,931)	59,569
<b>OTHER FINANCING SOURCES</b>				
Transfers from:				
General Fund	85,000	85,000	85,000	-
Total other financing sources	85,000	85,000	85,000	-
Net change in fund balance	\$ (31,500)	(31,500)	28,069	59,569
Fund balance at beginning of year			52,710	
Fund balance at end of year			\$ 80,779	

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, 2010, 2009 and 2008*

	<u>2010</u>	<u>2009</u>	<u>2008</u>
REVENUES - Port fees	\$ 2,856,882	3,033,882	3,048,485
EXPENDITURES - Other	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>
Excess of revenues over expenditures	2,852,382	3,029,382	3,043,985
OTHER FINANCING SOURCES (USES)			
Transfers from Port Debt Service Fund	-	-	2,314
Transfers to:			
Enterprise Funds Capital Projects	<u>(1,750,000)</u>	<u>(1,750,000)</u>	<u>(1,800,000)</u>
Total other financing sources (uses)	<u>(1,750,000)</u>	<u>(1,750,000)</u>	<u>(1,797,686)</u>
Excess of revenues over other financing sources (uses)	1,102,382	1,279,382	1,246,299
Fund balance at beginning of year	<u>2,585,614</u>	<u>1,306,232</u>	<u>59,933</u>
Fund balance at end of year	\$ <u><u>3,687,996</u></u>	<u><u>2,585,614</u></u>	<u><u>1,306,232</u></u>

## PORT DEVELOPMENT

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

For the fiscal year ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Port fees	\$ 2,828,800	2,828,800	2,856,882	28,082
EXPENDITURES - Other	4,500	4,500	4,500	-
Excess of revenues over expenditures	2,824,300	2,824,300	2,852,382	28,082
<b>OTHER FINANCING USES</b>				
Transfers to Enterprise Funds Capital Projects	(1,750,000)	(1,750,000)	(1,750,000)	-
Total other financing uses	(1,750,000)	(1,750,000)	(1,750,000)	-
Net change in fund balance	\$ <u>1,074,300</u>	<u>1,074,300</u>	1,102,382	<u>28,082</u>
Fund balance at beginning of year			<u>2,585,614</u>	
Fund balance at end of year			\$ <u>3,687,996</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

**AFFORDABLE HOUSING**

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

*For the fiscal years ended June 30, 2010, 2009 and 2008*

	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>			
Loan repayments	\$ 19,738	(299)	38,979
Bad debt (expense) recovery	<u>726</u>	<u>(880)</u>	<u>-</u>
Total revenues	20,464	(1,179)	38,979
<b>EXPENDITURES</b>			
Affordable Housing Program	<u>100,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(79,536)	(1,179)	38,979
Fund balance at beginning of year	<u>967,119</u>	<u>968,298</u>	<u>929,319</u>
Fund balance at end of year	<u><u>\$ 887,583</u></u>	<u><u>967,119</u></u>	<u><u>968,298</u></u>

## AFFORDABLE HOUSING

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

For the fiscal year ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
<b>REVENUES</b>				
Loan repayments	\$ -	-	19,738	19,738
Bad debt (expense) recovery	-	-	726	726
Total revenues	-	-	20,464	20,464
<b>EXPENDITURES</b>				
Affordable Housing Program	-	100,000	100,000	-
Excess of revenues over expenditures and encumbrances	\$ -	(100,000)	(79,536)	20,464
Fund balance at beginning of year			967,119	
Fund balance at end of year			\$ 887,583	

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, 2010, 2009 and 2008*

	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>			
Property taxes	\$ 729,736	1,249,677	782,864
State shared revenue	166,570	370,416	332,132
State source - grant	18,455	6,364	11,243
Federal source - grant	130,756	30,846	-
Contracted services - fire	483,100	475,400	450,000
Other	12,829	16,742	9,099
Total revenues	<u>1,541,446</u>	<u>2,149,445</u>	<u>1,585,338</u>
<b>EXPENDITURES - Fire protection services</b>	<u>3,034,544</u>	<u>2,972,426</u>	<u>3,195,869</u>
Deficiency of revenues over expenditures	<u>(1,493,098)</u>	<u>(822,981)</u>	<u>(1,610,531)</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers from Special Revenue Funds:			
Sales Tax	1,179,500	1,324,600	1,135,300
Marine Passenger Fee	94,200	90,500	71,200
Total other financing sources	<u>1,273,700</u>	<u>1,415,100</u>	<u>1,206,500</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(219,398)	592,119	(404,031)
Fund balance at beginning of year	<u>1,393,753</u>	<u>801,634</u>	<u>1,205,665</u>
Fund balance at end of year	<u>\$ 1,174,355</u>	<u>1,393,753</u>	<u>801,634</u>



## FIRE SERVICE AREA

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

For the fiscal year ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ 726,600	726,600	729,736	3,136
State shared revenue	-	169,700	166,570	(3,130)
State source - grant	-	18,781	18,455	(326)
Federal source - grant	-	484,721	130,756	(353,965)
Contracted services - fire	483,100	483,100	483,100	-
Other	5,500	5,500	12,829	7,329
Total revenues	<u>1,215,200</u>	<u>1,888,402</u>	<u>1,541,446</u>	<u>(346,956)</u>
<b>EXPENDITURES</b>				
Fire protection services	3,048,900	3,226,835	2,957,218	269,617
State grants	-	18,781	17,144	1,637
Federal grants	-	484,721	132,465	352,256
Total expenditures and encumbrances	<u>3,048,900</u>	<u>3,730,337</u>	<u>3,106,827</u>	<u>623,510</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(1,833,700)</u>	<u>(1,841,935)</u>	<u>(1,565,381)</u>	<u>276,554</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers from Special Revenue Funds:				
Sales Tax	1,179,500	1,179,500	1,179,500	-
Marine Passenger Fee	94,200	94,200	94,200	-
Total other financing sources	<u>1,273,700</u>	<u>1,273,700</u>	<u>1,273,700</u>	<u>-</u>
Net change in fund balance	\$ <u>(560,000)</u>	<u>(568,235)</u>	(291,681)	<u>276,554</u>
Fund balance at beginning of year			1,393,753	
Fund balance at end of year			1,102,072	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			4,833	
Change in compensated absences, designation of fund balance			<u>67,450</u>	
Fund balance at end of year - GAAP basis			\$ <u>1,174,355</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, 2010, 2009 and 2008

	<u>2010</u>	<u>2009</u>	<u>2008</u>
REVENUES - Marine passenger fees	\$ 4,785,035	5,062,231	5,070,540
EXPENDITURES - Other	4,500	4,500	4,500
Excess of revenues over expenditures	<u>4,780,535</u>	<u>5,057,731</u>	<u>5,066,040</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers from:			
General Fund	21,100	-	30,500
Special Revenue Funds:			
Visitor Services	10,200	-	18,700
Roaded Service Area	66,700	-	20,200
Enterprise Funds:			
Harbor	-	-	112
Dock	5,500	-	338,487
Capital Projects Funds	-	-	201,660
Transfers to:			
General Fund	(1,401,000)	(1,391,500)	(1,133,900)
Special Revenue Funds:			
Capital Transit	(278,000)	(138,000)	(138,000)
Visitor Services	(238,500)	(218,000)	(204,400)
Roaded Service Area	(806,500)	(808,300)	(604,200)
Fire Service Area	(94,200)	(90,500)	(71,200)
Enterprise Funds:			
Airport	(271,000)	-	-
Bartlett Regional Hospital	(23,000)	-	-
Dock	(154,100)	(40,000)	-
Capital Projects Funds	<u>(1,591,500)</u>	<u>(3,203,751)</u>	<u>(2,776,900)</u>
Total other financing sources (uses)	<u>(4,754,300)</u>	<u>(5,890,051)</u>	<u>(4,318,941)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	26,235	(832,320)	747,099
Fund balance at beginning of year	<u>260,779</u>	<u>1,093,099</u>	<u>346,000</u>
Fund balance at end of year	<u>\$ 287,014</u>	<u>260,779</u>	<u>1,093,099</u>

## MARINE PASSENGER FEE

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

For the fiscal year ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Marine passenger fees	\$ 4,714,600	4,714,600	4,785,035	70,435
EXPENDITURES - Other	4,500	4,500	4,500	-
Excess of revenues over expenditures	<u>4,710,100</u>	<u>4,710,100</u>	<u>4,780,535</u>	<u>70,435</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from:				
General Fund	-	21,100	21,100	-
Special Revenue Funds:				
Visitor Services	-	10,200	10,200	-
Roaded Service Area	-	66,700	66,700	-
Dock Enterprise Fund	-	5,500	5,500	-
Transfers to:				
General Fund	(1,401,000)	(1,401,000)	(1,401,000)	-
Special Revenue Funds:				
Capital Transit	(278,000)	(278,000)	(278,000)	-
Visitor Services	(238,500)	(238,500)	(238,500)	-
Roaded Service Area	(806,500)	(806,500)	(806,500)	-
Fire Service Area	(94,200)	(94,200)	(94,200)	-
Enterprise Funds:				
Airport	(271,000)	(271,000)	(271,000)	-
Bartlett Regional Hospital	(23,000)	(23,000)	(23,000)	-
Dock	(154,100)	(154,100)	(154,100)	-
Capital Projects Funds	(1,488,000)	(1,591,500)	(1,591,500)	-
Total other financing sources (uses)	<u>(4,754,300)</u>	<u>(4,754,300)</u>	<u>(4,754,300)</u>	<u>-</u>
Net change in fund balance	\$ <u>(44,200)</u>	<u>(44,200)</u>	26,235	<u>70,435</u>
Fund balance at beginning of year			<u>260,779</u>	
Fund balance at end of year			\$ <u><u>287,014</u></u>	