

City and Borough of Juneau, Alaska



Comprehensive Annual Financial Report

Fiscal Year Ended - June 30, 2011

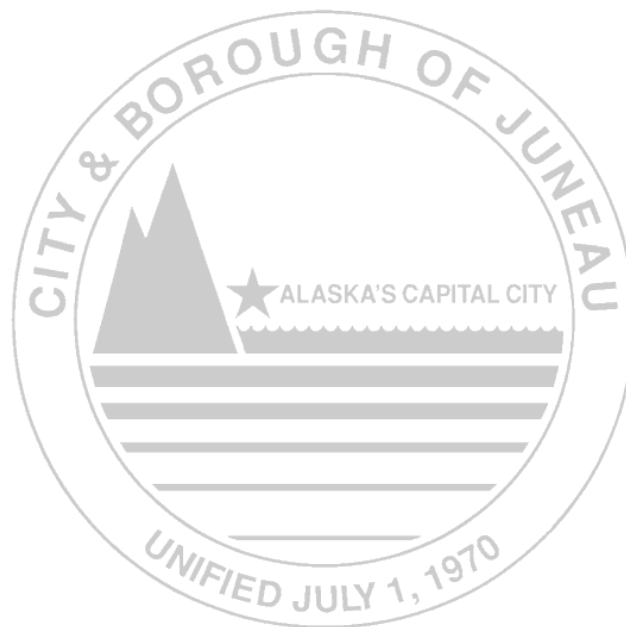


Ex. 092, p. 1

CITY and BOROUGH OF JUNEAU

FOR THE FISCAL YEAR July 1, 2010 to June 30, 2011

COMPREHENSIVE ANNUAL FINANCIAL REPORT



PREPARED BY:

DEPARTMENT OF FINANCE
CONTROLLER'S DIVISION

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

Ex. 092, 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, 2011. 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.

Non-Major Special Revenue Funds

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

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.

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, 2011

	<u>Lands</u>	<u>Hotel Tax</u>	<u>Tobacco Excise Tax</u>	<u>Community Development Block Grant</u>
ASSETS				
Equity in central treasury	\$ 2,888,466	223,176	-	111,640
Receivables, net of allowance for doubtful accounts:				
Accounts	626,297	-	-	-
Taxes	-	226,058	396,846	-
State of Alaska	-	-	-	-
Federal government	-	-	-	-
Long-term notes	1,304,985	-	-	89,674
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Equity in joint venture	7,456	-	-	-
Total assets	<u>\$ 4,827,204</u>	<u>449,234</u>	<u>396,846</u>	<u>201,314</u>
LIABILITIES				
Interfund payable to other funds	\$ -	-	360,681	-
Accounts payable	3,218	-	-	-
Accrued salaries, payroll taxes, and withholdings payable	24,324	-	-	-
Accrued and other liabilities	6,000	-	-	-
Deferred revenues	1,478,968	-	-	89,674
Advance from General Fund	-	-	-	-
Total liabilities	<u>1,512,510</u>	<u>-</u>	<u>360,681</u>	<u>89,674</u>
FUND BALANCES (DEFICITS)				
Restricted for:				
Notes receivable	-	-	-	-
Other purposes	7,456	-	-	111,640
Committed to:				
Notes receivable	-	-	-	-
Other purposes	-	395,934	36,165	-
Assigned to:				
Advance to Special Revenue Fund	-	-	-	-
Subsequent year expenditures	387,800	53,300	-	-
Compensated absences	12,759	-	-	-
Special Revenue Funds	2,906,679	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	<u>3,314,694</u>	<u>449,234</u>	<u>36,165</u>	<u>111,640</u>
Total liabilities and fund balances	<u>\$ 4,827,204</u>	<u>449,234</u>	<u>396,846</u>	<u>201,314</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>
347,167	143,395	-	-	131,350	4,428,233
66,645	-	-	78,212	350	314,814
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	299,242	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>413,812</u>	<u>143,395</u>	<u>-</u>	<u>377,454</u>	<u>131,700</u>	<u>4,743,047</u>

-	-	-	-	-	-
15,977	-	-	24,146	19,582	-
26,810	-	-	35,687	-	-
-	-	-	-	-	-
23,978	-	-	-	28,772	-
-	-	-	803,115	-	-
<u>66,765</u>	<u>-</u>	<u>-</u>	<u>862,948</u>	<u>48,354</u>	<u>-</u>

-	-	-	-	-	-
-	143,395	-	-	-	4,742,247
-	-	-	-	-	-
219,641	-	-	-	-	-
-	-	-	-	-	-
106,500	-	-	-	-	800
20,906	-	-	-	-	-
-	-	-	-	83,346	-
-	-	-	(485,494)	-	-
<u>347,047</u>	<u>143,395</u>	<u>-</u>	<u>(485,494)</u>	<u>83,346</u>	<u>4,743,047</u>
<u>413,812</u>	<u>143,395</u>	<u>-</u>	<u>377,454</u>	<u>131,700</u>	<u>4,743,047</u>

(Continued)

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

Combining Balance Sheet, continued

June 30, 2011

	Affordable Housing	Fire Service Area	Marine Passenger Fee	Total
ASSETS				
Equity in central treasury	\$ 525,761	1,298,214	-	10,097,402
Receivables, net of allowance for doubtful accounts:				
Accounts	13,204	4,002	526,390	1,629,914
Taxes	-	23,667	-	646,571
State of Alaska	-	-	-	-
Federal government	-	27,990	-	27,990
Long-term notes	372,507	-	-	1,767,166
Inventories	-	-	-	299,242
Prepaid items	-	-	-	-
Equity in joint venture	-	-	-	7,456
Total assets	\$ <u>911,472</u>	<u>1,353,873</u>	<u>526,390</u>	<u>14,475,741</u>
LIABILITIES				
Interfund payable to other funds	\$ -	-	254,221	614,902
Accounts payable	-	24,627	-	87,550
Accrued salaries, payroll taxes, and withholdings payable	-	353,525	-	440,346
Accrued and other liabilities	-	-	-	6,000
Deferred revenues	104,818	15,186	-	1,741,396
Advance from General Fund	-	-	-	803,115
Total liabilities	<u>104,818</u>	<u>393,338</u>	<u>254,221</u>	<u>3,693,309</u>
FUND BALANCES (DEFICITS)				
Restricted for:				
Notes receivable	-	-	-	-
Other purposes	-	254,066	-	5,258,804
Committed to:				
Notes receivable	267,689	-	-	267,689
Other purposes	138,865	-	-	790,605
Assigned to:				
Advance to Special Revenue Fund	-	-	-	-
Subsequent year expenditures	400,100	167,300	272,169	1,387,969
Compensated absences	-	539,169	-	572,834
Special Revenue Funds	-	-	-	2,990,025
Unassigned	-	-	-	(485,494)
Total fund balances (deficit)	<u>806,654</u>	<u>960,535</u>	<u>272,169</u>	<u>10,782,432</u>
Total liabilities and fund balances	\$ <u>911,472</u>	<u>1,353,873</u>	<u>526,390</u>	<u>14,475,741</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, 2011

	<u>Lands</u>	<u>Hotel Tax</u>	<u>Tobacco Excise Tax</u>	<u>Community Development Block Grant</u>
REVENUES				
Taxes	\$ -	1,074,891	1,503,729	-
State sources	19,542	-	-	-
Federal sources	-	-	-	-
Charges for services	6,014	-	-	-
Contracted services	105	-	-	-
Licenses, permits and fees	30	-	-	-
Fines and forfeitures	-	-	-	-
Sales	815,040	-	-	-
Rentals and leases	309,473	-	-	-
Donations and contributions	-	-	-	-
Investment and interest income	85,543	-	-	-
Other	73,326	-	-	-
Total revenues	<u>1,309,073</u>	<u>1,074,891</u>	<u>1,503,729</u>	<u>-</u>
EXPENDITURES				
Current:				
Finance	-	24,059	11,609	-
Parks and recreation	-	-	-	-
Lands management	996,393	-	-	-
Affordable housing	-	-	-	-
Public safety	-	-	-	-
Public transportation	-	-	-	-
Tourism and conventions	-	-	-	-
Other	-	-	-	-
Total expenditures	<u>996,393</u>	<u>24,059</u>	<u>11,609</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>312,680</u>	<u>1,050,832</u>	<u>1,492,120</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	(1,000,200)	(1,940,700)	-
Total other financing sources (uses)	<u>-</u>	<u>(1,000,200)</u>	<u>(1,940,700)</u>	<u>-</u>
Net change in fund balances	312,680	50,632	(448,580)	-
Fund balances (deficits) at beginning of year	<u>3,002,014</u>	<u>398,602</u>	<u>484,745</u>	<u>111,640</u>
Fund balances (deficits) at end of year	<u>\$ 3,314,694</u>	<u>449,234</u>	<u>36,165</u>	<u>111,640</u>

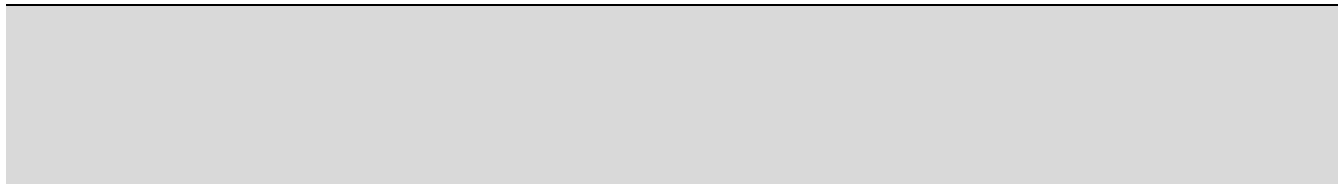
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Non-Major Special Revenue Funds

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

For the fiscal year ended June 30, 2011

	<u>Visitor Services</u>	<u>Library Minor Contributions</u>	<u>Sustainability</u>	<u>Eaglecrest</u>
REVENUES				
Taxes	\$ -	-	-	-
State sources	18,121	-	-	39,042
Federal sources	-	-	-	-
Charges for services	1,078	-	-	1,174,454
Contracted services	-	-	-	75,036
Licenses, permits and fees	69,024	-	-	202,602
Fines and forfeitures	941	-	-	-
Sales	-	-	-	56,734
Rentals and leases	396,868	-	-	174,990
Donations and contributions	-	4,753	-	38,780
Investment and interest income	-	-	-	-
Other	377	-	-	-
Total revenues	<u>486,409</u>	<u>4,753</u>	<u>-</u>	<u>1,761,638</u>
EXPENDITURES				
Current:				
Finance	-	-	-	-
Recreation	-	-	-	2,402,519
Lands management	-	-	-	-
Affordable housing	-	-	-	-
Public safety	-	-	-	-
Public transportation	-	-	-	-
Tourism and conventions	1,832,870	-	-	-
Other	-	-	-	-
Total expenditures	<u>1,832,870</u>	<u>-</u>	<u>-</u>	<u>2,402,519</u>
Excess (deficiency) of revenues over expenditures	<u>(1,346,461)</u>	<u>4,753</u>	<u>-</u>	<u>(640,881)</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	1,485,500	-	-	750,000
Transfers to other funds	(7,670)	-	-	-
Total other financing sources (uses)	<u>1,477,830</u>	<u>-</u>	<u>-</u>	<u>750,000</u>
Net change in fund balances	131,369	4,753	-	109,119
Fund balances (deficits) at beginning of year	<u>215,678</u>	<u>138,642</u>	<u>-</u>	<u>(594,613)</u>
Fund balances (deficits) at end of year	<u>\$ 347,047</u>	<u>143,395</u>	<u>-</u>	<u>(485,494)</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>
-	-	-	1,254,618	-	3,833,238
-	-	-	268,058	-	344,763
-	-	-	44,758	-	44,758
8,050	2,557,851	-	13,821	-	3,761,268
-	-	-	494,200	-	569,341
600	-	-	-	4,265,755	4,538,011
19,669	-	-	-	-	20,610
-	-	14,372	-	-	886,146
246,466	-	-	-	-	1,127,797
-	-	-	1,411	-	44,944
-	-	4,699	-	-	90,242
-	-	-	-	-	73,703
<u>274,785</u>	<u>2,557,851</u>	<u>19,071</u>	<u>2,076,866</u>	<u>4,265,755</u>	<u>15,334,821</u>
-	-	-	-	-	35,668
-	-	-	-	-	2,402,519
-	-	-	-	-	996,393
-	-	100,000	-	-	100,000
-	-	-	3,460,686	-	3,460,686
344,518	-	-	-	-	344,518
-	-	-	-	-	1,832,870
-	2,800	-	-	5,500	8,300
<u>344,518</u>	<u>2,800</u>	<u>100,000</u>	<u>3,460,686</u>	<u>5,500</u>	<u>9,180,954</u>
<u>(69,733)</u>	<u>2,555,051</u>	<u>(80,929)</u>	<u>(1,383,820)</u>	<u>4,260,255</u>	<u>6,153,867</u>
72,300	-	-	1,170,000	103,810	3,581,610
-	(1,500,000)	-	-	(4,378,910)	(8,827,480)
<u>72,300</u>	<u>(1,500,000)</u>	<u>-</u>	<u>1,170,000</u>	<u>(4,275,100)</u>	<u>(5,245,870)</u>
2,567	1,055,051	(80,929)	(213,820)	(14,845)	907,997
<u>80,779</u>	<u>3,687,996</u>	<u>887,583</u>	<u>1,174,355</u>	<u>287,014</u>	<u>9,874,435</u>
<u>83,346</u>	<u>4,743,047</u>	<u>806,654</u>	<u>960,535</u>	<u>272,169</u>	<u>10,782,432</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, 2011, 2010 and 2009

	<u>2011</u>	<u>2010</u>	<u>2009</u>
REVENUES			
Property taxes	\$ 7,034,190	7,134,377	9,617,711
State sources	4,190,696	3,871,851	2,637,908
Federal source	908,000	1,920,858	1,171,687
Charges for services	2,630,758	2,473,550	2,449,350
Licenses, permits and fees	163,700	167,434	165,100
Fines and forfeitures	443,008	561,006	527,049
Sales	17,762	21,779	25,821
Rental and leases	336,915	322,921	334,350
Donations & contributions	18,088	16,070	27,811
Investment & interest income	4,986	10,693	11,122
Other	52,322	71,984	5,725
Total revenues	<u>15,800,425</u>	<u>16,572,523</u>	<u>16,973,634</u>
EXPENDITURES			
Education	200,000	200,000	200,000
Parks and recreation	4,442,495	3,997,807	3,949,820
Public safety - police	13,229,256	12,345,484	12,724,360
Public works - roads and street maintenance	4,980,749	4,747,768	5,265,472
Public transportation	6,495,479	5,751,267	5,766,031
Total expenditures	<u>29,347,979</u>	<u>27,042,326</u>	<u>27,905,683</u>
Deficiency of revenues over expenditures	<u>(13,547,554)</u>	<u>(10,469,803)</u>	<u>(10,932,049)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from General Fund, Special Assessments	30,000	30,000	-
Transfers from Special Revenue Funds:			
Sales Tax	10,865,000	10,457,300	12,370,900
Marine Passenger Fee	1,101,800	1,084,500	946,300
Transfers from Capital Projects Funds	40,000	-	-
Transfers to:			
General Fund	-	-	(173,764)
Special Revenue Funds:			
Eaglecrest	(25,000)	(25,000)	(25,000)
Marine Passenger Fee	(48,440)	(66,700)	-
Total other financing sources (uses)	<u>11,963,360</u>	<u>11,480,100</u>	<u>13,118,436</u>
Net change in fund balance	(1,584,194)	1,010,297	2,186,387
Fund balance at beginning of year	<u>8,136,924</u>	<u>7,126,627</u>	<u>4,940,240</u>
Fund balance at end of year	<u>\$ 6,552,730</u>	<u>8,136,924</u>	<u>7,126,627</u>

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

For the fiscal year ended June 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Property taxes	\$ 7,141,300	7,141,300	7,034,190	(107,110)
State sources	3,298,000	4,265,949	4,190,696	(75,253)
Federal sources	987,700	987,700	908,000	(79,700)
Charges for services	2,903,500	2,903,500	2,630,758	(272,742)
Licenses, permits and fees	158,100	158,100	163,700	5,600
Fines and forfeitures	429,500	429,500	443,008	13,508
Sales	29,500	29,500	17,762	(11,738)
Rental and leases	358,100	358,100	336,915	(21,185)
Donations & contributions	21,800	21,800	18,088	(3,712)
Investment & interest income	5,000	5,000	4,986	(14)
Other	18,600	18,600	52,322	33,722
Total revenues	<u>15,351,100</u>	<u>16,319,049</u>	<u>15,800,425</u>	<u>(518,624)</u>
EXPENDITURES				
Education	200,000	200,000	200,000	-
Parks and recreation	4,892,500	5,039,799	4,481,590	558,209
Public safety - police	12,832,900	13,378,997	13,141,561	237,436
Public works - roads and street maintenance	5,111,900	5,234,611	5,069,220	165,391
Public transportation	6,494,700	6,749,742	6,505,254	244,488
Total expenditures and encumbrances	<u>29,532,000</u>	<u>30,603,149</u>	<u>29,397,625</u>	<u>1,205,524</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(14,180,900)</u>	<u>(14,284,100)</u>	<u>(13,597,200)</u>	<u>686,900</u>
OTHER FINANCING SOURCES (USES)				
Transfers from General Fund, Special Assessments	30,000	30,000	30,000	-
Transfers from Special Revenue Funds:				
Sales Tax	10,865,000	10,865,000	10,865,000	-
Marine Passenger Fee	1,101,800	1,101,800	1,101,800	-
Transfers from Capital Projects Funds	-	40,000	40,000	-
Transfers to:				
Special Revenue Funds:				
Marine Passenger Fee	(25,000)	(25,000)	(25,000)	-
Eaglecrest	-	(48,440)	(48,440)	-
Total other financing sources (uses)	<u>11,971,800</u>	<u>11,963,360</u>	<u>11,963,360</u>	<u>-</u>
Net change in fund balance budgetary basis	\$ <u>(2,209,100)</u>	<u>(2,320,740)</u>	(1,633,840)	<u>686,900</u>
Fund balance at beginning of year			<u>8,136,924</u>	
Fund balance at end of year			6,503,084	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			158,735	
Change in compensated absences, assignment of fund balance			<u>(109,089)</u>	
Fund balance at end of year - GAAP basis			\$ <u>6,552,730</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, 2011, 2010 and 2009

	<u>2011</u>	<u>2010</u>	<u>2009</u>
REVENUES			
General sales tax	\$ 39,562,031	38,121,301	39,837,237
Liquor sales tax - 3%	851,177	856,927	849,306
Miscellaneous	12,711	13,425	15,138
Total revenues	<u>40,425,919</u>	<u>38,991,653</u>	<u>40,701,681</u>
EXPENDITURES - Finance	690,988	631,731	651,036
Excess of revenues over expenditures	<u>39,734,931</u>	<u>38,359,922</u>	<u>40,050,645</u>
OTHER FINANCING SOURCES (USES)			
Transfers from:			
Special Revenue Funds:			
Tobacco Excise Tax	407,100	-	-
Sustainability	-	2,000,000	-
Capital Projects Funds	-	-	400,000
Enterprise Funds Capital Projects	-	-	1,000,000
Transfers to:			
General Fund	(11,168,700)	(10,800,200)	(12,251,400)
Special Revenue Funds:			
Capital Transit	-	(25,000)	(27,500)
Fire Service Area	(1,086,000)	(1,179,500)	(1,324,600)
Roaded Service Area	(10,865,000)	(10,432,300)	(12,343,400)
Sustainability	-	-	(2,000,000)
Capital Projects Funds	(11,169,100)	(14,635,500)	(13,090,000)
Enterprise Funds:			
Bartlett Regional Hospital	(937,300)	(705,300)	(666,100)
Capital Projects	(4,723,500)	(2,400,000)	(7,400,000)
General Debt Service Fund	(1,552,900)	(1,284,500)	(560,000)
Total other financing sources (uses)	<u>(41,095,400)</u>	<u>(39,462,300)</u>	<u>(48,263,000)</u>
Net change in fund balance	(1,360,469)	(1,102,378)	(8,212,355)
Fund balance at beginning of year	<u>9,964,577</u>	<u>11,066,955</u>	<u>19,279,310</u>
Fund balance at end of year	<u>\$ 8,604,108</u>	<u>9,964,577</u>	<u>11,066,955</u>

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

For the fiscal year ended June 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
General sales tax	\$ 39,075,000	39,075,000	39,562,031	487,031
Liquor sales tax - 3%	830,000	830,000	851,177	21,177
Miscellaneous	17,400	17,400	12,711	(4,689)
Total revenues	<u>39,922,400</u>	<u>39,922,400</u>	<u>40,425,919</u>	<u>503,519</u>
EXPENDITURES - Finance	688,600	688,600	690,988	(2,388)
Excess of revenues over expenditures	<u>39,233,800</u>	<u>39,233,800</u>	<u>39,734,931</u>	<u>501,131</u>
OTHER FINANCING SOURCES (USES)				
Transfers from:				
Special Revenue Funds:				
Tobacco Excise Tax	407,100	407,100	407,100	-
Transfers to:				
General Fund	(11,155,000)	(11,168,700)	(11,168,700)	-
Special Revenue Funds:				
Fire Service Area	(1,086,000)	(1,086,000)	(1,086,000)	-
Roaded Service Area	(10,865,000)	(10,865,000)	(10,865,000)	-
Capital Projects Funds	(11,169,100)	(11,169,100)	(11,169,100)	-
Enterprise Funds:				
Bartlett Regional Hospital	(937,300)	(937,300)	(937,300)	-
Capital Projects	(4,723,500)	(4,723,500)	(4,723,500)	-
General Debt Service Fund	(1,552,900)	(1,552,900)	(1,552,900)	-
Total other financing sources (uses)	<u>(41,081,700)</u>	<u>(41,095,400)</u>	<u>(41,095,400)</u>	<u>-</u>
Net change in fund balance budgetary basis	<u>\$ (1,847,900)</u>	<u>(1,861,600)</u>	<u>(1,360,469)</u>	<u>501,131</u>
Fund balance at beginning of year			<u>9,964,577</u>	
Fund balance at end of year			<u>\$ 8,604,108</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

LANDS

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

For the fiscal years ended June 30, 2011, 2010 and 2009

	<u>2011</u>	<u>2010</u>	<u>2009</u>
REVENUES			
State sources	\$ 19,542	12,033	27,292
Charges for services	6,014	2,075	-
Contracted services	105	14	11,834
Licenses, permits & fees	30	1,250	3,930
Sales	815,040	725,024	941,821
Investment & interest income	85,543	88,012	115,969
Rental and leases	309,473	159,887	85,822
Other	<u>73,326</u>	<u>(103,699)</u>	<u>(113,111)</u>
Total revenues	1,309,073	884,596	1,073,557
EXPENDITURES - Lands management			
	<u>996,393</u>	<u>712,307</u>	<u>918,005</u>
Excess of revenues over expenditures	<u>312,680</u>	<u>172,289</u>	<u>155,552</u>
OTHER FINANCING SOURCES (USES)			
Transfers from Capital Projects	-	-	12,591
Transfers to Capital Projects	-	<u>(475,000)</u>	<u>(550,000)</u>
Total other financing sources (uses)	<u>-</u>	<u>(475,000)</u>	<u>(537,409)</u>
Net change in fund balance	312,680	(302,711)	(381,857)
Fund balance (deficit) at beginning of year	<u>3,002,014</u>	<u>3,304,725</u>	<u>3,686,582</u>
Fund balance at end of year	<u>\$ 3,314,694</u>	<u>3,002,014</u>	<u>3,304,725</u>

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

For the fiscal year ended June 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State sources	\$ -	19,542	19,542	-
Charges for services	-	-	6,014	6,014
Contracted services	-	-	105	105
Licenses, permits & fees	-	-	30	30
Sales	221,300	221,300	815,040	593,740
Investment & interest income	79,300	79,300	85,543	6,243
Rental and leases	147,000	147,000	309,473	162,473
Other	399,000	399,000	73,326	(325,674)
Total revenues	<u>846,600</u>	<u>866,142</u>	<u>1,309,073</u>	<u>442,931</u>
EXPENDITURES - Lands management	<u>979,000</u>	<u>1,196,093</u>	<u>1,033,083</u>	<u>163,010</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(132,400)</u>	<u>(329,951)</u>	<u>275,990</u>	<u>605,941</u>
OTHER FINANCING SOURCES (USES)				
Transfers to Capital Projects Funds	<u>(500,000)</u>	-	-	-
Total other financing sources (uses)	<u>(500,000)</u>	-	-	-
Net change in fund balance (deficit) budgetary basis	<u>\$ (632,400)</u>	<u>(329,951)</u>	<u>275,990</u>	<u>605,941</u>
Fund balance at beginning of year			<u>3,002,014</u>	
Fund balance at end of year			3,278,004	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			33,772	
Change in compensated absences, assignment of fund balance			<u>2,918</u>	
Fund balance at end of year - GAAP basis			<u>\$ 3,314,694</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, 2011, 2010 and 2009

	<u>2011</u>	<u>2010</u>	<u>2009</u>
REVENUES - Hotel tax	\$ 1,074,891	1,029,604	1,066,795
EXPENDITURES - Finance	24,059	25,451	26,228
Excess of revenues over expenditures	<u>1,050,832</u>	<u>1,004,153</u>	<u>1,040,567</u>
OTHER FINANCING USES - Transfer to Visitor Services Special Revenue Fund	<u>(1,000,200)</u>	<u>(1,169,100)</u>	<u>(1,135,000)</u>
Net change in fund balance	50,632	(164,947)	(94,433)
Fund balance at beginning of year	<u>398,602</u>	<u>563,549</u>	<u>657,982</u>
Fund balance at end of year	<u>\$ 449,234</u>	<u>398,602</u>	<u>563,549</u>

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

For the fiscal year ended June 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Taxes	\$ 930,000	930,000	1,074,891	144,891
EXPENDITURES - Finance	23,900	23,900	24,059	(159)
Excess of revenues over expenditures	906,100	906,100	1,050,832	144,732
OTHER FINANCING USES - Transfer to Visitor Services Special Revenue Fund	(1,000,200)	(1,000,200)	(1,000,200)	-
Net change in fund balance	\$ (94,100)	(94,100)	50,632	144,732
Fund balance at beginning of year			398,602	
Fund balance at end of year			\$ 449,234	

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, 2011, 2010 and 2009

	<u>2011</u>	<u>2010</u>	<u>2009</u>
REVENUES - Tobacco Excise tax	\$ 1,503,729	1,000,878	515,491
EXPENDITURES - Finance	11,609	12,521	12,903
Excess of revenues over expenditures	<u>1,492,120</u>	<u>988,357</u>	<u>502,588</u>
OTHER FINANCING USES			
Transfers to:			
General Fund	(1,347,900)	(273,600)	(297,300)
Sales Tax Special Revenue Fund	(407,100)	-	-
Bartlett Regional Hospital Enterprise Fund	(185,700)	(222,300)	(241,500)
Total other financing uses	<u>(1,940,700)</u>	<u>(495,900)</u>	<u>(538,800)</u>
Net change in fund balance	(448,580)	492,457	(36,212)
Fund balance (deficit) at beginning of year	<u>484,745</u>	<u>(7,712)</u>	<u>28,500</u>
Fund balance (deficit) at end of year	<u>\$ 36,165</u>	<u>484,745</u>	<u>(7,712)</u>

TOBACCO EXCISE TAX

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

For the fiscal year ended June 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Tobacco Excise tax	\$ 1,574,700	1,574,700	1,503,729	(70,971)
EXPENDITURES - Finance	11,700	11,700	11,609	91
Excess of revenues over expenditures	<u>1,563,000</u>	<u>1,563,000</u>	<u>1,492,120</u>	<u>(70,880)</u>
OTHER FINANCING USES				
Transfers to:				
General Fund	(1,347,900)	(1,347,900)	(1,347,900)	-
Sales Tax Special Revenue Fund	(407,100)	(407,100)	(407,100)	-
Bartlett Regional Hospital Enterprise Fund	(185,700)	(185,700)	(185,700)	-
Total other financing uses	<u>(1,940,700)</u>	<u>(1,940,700)</u>	<u>(1,940,700)</u>	<u>-</u>
Net change in fund balance	\$ <u>(377,700)</u>	<u>(377,700)</u>	(448,580)	<u>(70,880)</u>
Fund deficit at beginning of year			<u>484,745</u>	
Fund balance at end of year			\$ <u>36,165</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, 2011, 2010 and 2009

	<u>2011</u>	<u>2010</u>	<u>2009</u>
REVENUES - State sources	\$ -	69,952	276,174
EXPENDITURES - Community development	<u>-</u>	<u>69,952</u>	<u>276,174</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><u>\$ 111,640</u></u>	<u><u>111,640</u></u>	<u><u>111,640</u></u>