

*City and Borough of Juneau, Alaska*

# Comprehensive Annual Financial Report

*Fiscal Year Ended - June 30, 2012*

Ex. 093, p. 1

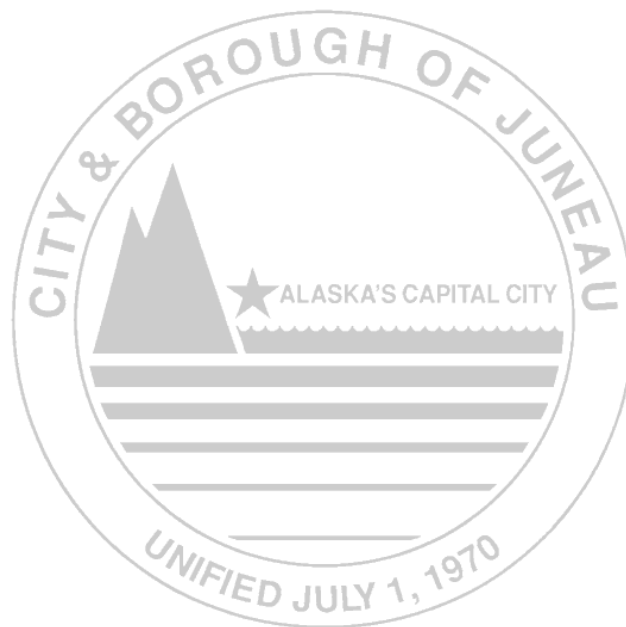
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CITY and BOROUGH OF JUNEAU

*FOR THE FISCAL YEAR July 1, 2011 to June 30, 2012*

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# COMPREHENSIVE ANNUAL FINANCIAL REPORT



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PREPARED BY:

*DEPARTMENT OF FINANCE*  
CONTROLLER'S DIVISION

BOB BARTHOLOMEW, FINANCE DIRECTOR  
MARY NORCROSS, CONTROLLER

Ex. 093, p. 2

## SPECIAL REVENUE FUNDS

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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, 2012. 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.

**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, 2012

|   | <u>Lands</u>        | <u>Hotel<br/>Tax</u> | <u>Tobacco<br/>Excise Tax</u> | <u>Community<br/>Development<br/>Block<br/>Grant</u> |
|---|---------------------|----------------------|-------------------------------|--|
| <b>ASSETS</b>   |                     |                      |                               |  |
| Equity in central treasury                                | \$ 3,357,165        | 147,907              | -                             | 111,640  |
| Receivables, net of allowance for doubtful accounts:      |                     |                      |                               |  |
| Accounts  | 130,194             | -                    | -                             | -  |
| Taxes   | -                   | 228,064              | 373,163                       | -  |
| State of Alaska   | -                   | -                    | -                             | -  |
| Federal government  | -                   | -                    | -                             | -  |
| Long-term notes   | 972,727             | -                    | -                             | -  |
| Inventories   | -                   | -                    | -                             | -  |
| Equity in joint venture                                   | 7,463               | -                    | -                             | -  |
| Total assets  | <u>\$ 4,467,549</u> | <u>375,971</u>       | <u>373,163</u>                | <u>111,640</u>                                       |
| <b>LIABILITIES</b>  |                     |                      |                               |  |
| Interfund payable to other funds                          | \$ -                | -                    | 293,299                       | -  |
| Accounts payable  | 16,880              | -                    | -                             | -  |
| Accrued salaries, payroll taxes, and withholdings payable | 10,021              | -                    | -                             | -  |
| Accrued and other liabilities                             | 10,000              | -                    | -                             | -  |
| Deferred revenues   | 1,018,848           | -                    | -                             | -  |
| Advance from General Fund                                 | -                   | -                    | -                             | -  |
| Total liabilities   | <u>1,055,749</u>    | <u>-</u>             | <u>293,299</u>                | <u>-</u>   |
| <b>FUND BALANCES (DEFICITS)</b>                           |                     |                      |                               |  |
| Nonspendable:   |                     |                      |                               |  |
| Inventory   | -                   | -                    | -                             | -  |
| Restricted for:   |                     |                      |                               |  |
| Other purposes  | 7,463               | -                    | -                             | 111,640  |
| Committed to:   |                     |                      |                               |  |
| Notes receivable  | -                   | -                    | -                             | -  |
| Other purposes  | 2,977,648           | 259,271              | 75,964                        | -  |
| Assigned to:  |                     |                      |                               |  |
| Subsequent year expenditures                              | 418,600             | 116,700              | 3,900                         | -  |
| Compensated absences                                      | 8,089               | -                    | -                             | -  |
| Special Revenue Funds                                     | -                   | -                    | -                             | -  |
| Unassigned  | -                   | -                    | -                             | -  |
| Total fund balances (deficits)                            | <u>3,411,800</u>    | <u>375,971</u>       | <u>79,864</u>                 | <u>111,640</u>                                       |
| Total liabilities and fund balances                       | <u>\$ 4,467,549</u> | <u>375,971</u>       | <u>373,163</u>                | <u>111,640</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> |
|-------------------------|------------------------------------|-----------------------|-------------------|--------------------------|-------------------------|
| 381,971                 | 143,715                            | -                     | -                 | 140,045                  | -                       |
| 57,147                  | -                                  | -                     | 71,818            | 241                      | 269,712                 |
| -                       | -                                  | -                     | -                 | -                        | -                       |
| -                       | -                                  | -                     | -                 | -                        | -                       |
| -                       | -                                  | -                     | -                 | -                        | -                       |
| -                       | -                                  | -                     | 310,294           | -                        | -                       |
| -                       | -                                  | -                     | -                 | -                        | -                       |
| <u>439,118</u>          | <u>143,715</u>                     | <u>-</u>              | <u>382,112</u>    | <u>140,286</u>           | <u>269,712</u>          |
| -                       | -                                  | -                     | -                 | -                        | 208,085                 |
| 33,063                  | -                                  | -                     | 69,982            | 12,499                   | -                       |
| 15,173                  | -                                  | -                     | 23,211            | -                        | -                       |
| 11,903                  | -                                  | -                     | -                 | -                        | -                       |
| -                       | -                                  | -                     | -                 | 36,145                   | -                       |
| -                       | -                                  | -                     | 534,662           | -                        | -                       |
| <u>60,139</u>           | <u>-</u>                           | <u>-</u>              | <u>627,855</u>    | <u>48,644</u>            | <u>208,085</u>          |
| -                       | -                                  | -                     | 310,294           | -                        | -                       |
| -                       | 143,715                            | -                     | -                 | -                        | 61,627                  |
| -                       | -                                  | -                     | -                 | -                        | -                       |
| 282,627                 | -                                  | -                     | -                 | 79,142                   | -                       |
| 82,800                  | -                                  | -                     | -                 | 12,500                   | -                       |
| 13,552                  | -                                  | -                     | -                 | -                        | -                       |
| -                       | -                                  | -                     | -                 | -                        | -                       |
| -                       | -                                  | -                     | (556,037)         | -                        | -                       |
| <u>378,979</u>          | <u>143,715</u>                     | <u>-</u>              | <u>(245,743)</u>  | <u>91,642</u>            | <u>61,627</u>           |
| <u>439,118</u>          | <u>143,715</u>                     | <u>-</u>              | <u>382,112</u>    | <u>140,286</u>           | <u>269,712</u>          |

(Continued)

## CITY and BOROUGH OF JUNEAU

## Non-Major Special Revenue Funds

## Combining Balance Sheet, continued

June 30, 2012

|   | Affordable<br>Housing | Fire<br>Service<br>Area | Marine<br>Passenger<br>Fee | Total            |
|---|-----------------------|-------------------------|----------------------------|------------------|
| <b>ASSETS</b>   |                       |                         |                            |                  |
| Equity in central treasury                                | \$ 554,936            | 1,242,994               | -                          | 6,080,373        |
| Receivables, net of allowance for doubtful accounts:      |                       |                         |                            |                  |
| Accounts  | 9,341                 | 8,004                   | 451,038                    | 997,495          |
| Taxes   | -                     | 15,023                  | -                          | 616,250          |
| State of Alaska   | 40,000                | -                       | -                          | 40,000           |
| Federal government  | -                     | 156,593                 | -                          | 156,593          |
| Long-term notes   | 246,835               | -                       | -                          | 1,219,562        |
| Inventories   | -                     | -                       | -                          | 310,294          |
| Equity in joint venture                                   | -                     | -                       | -                          | 7,463            |
| Total assets  | <u>\$ 851,112</u>     | <u>1,422,614</u>        | <u>451,038</u>             | <u>9,428,030</u> |
| <b>LIABILITIES</b>  |                       |                         |                            |                  |
| Interfund payable to other funds                          | \$ -                  | -                       | 431,694                    | 933,078          |
| Accounts payable  | -                     | 165,065                 | -                          | 297,489          |
| Accrued salaries, payroll taxes, and withholdings payable | -                     | 209,340                 | -                          | 257,745          |
| Accrued and other liabilities                             | -                     | -                       | -                          | 21,903           |
| Deferred revenues   | 18,986                | 85,955                  | -                          | 1,159,934        |
| Advance from General Fund                                 | -                     | -                       | -                          | 534,662          |
| Total liabilities   | <u>18,986</u>         | <u>460,360</u>          | <u>431,694</u>             | <u>3,204,811</u> |
| <b>FUND BALANCES (DEFICITS)</b>                           |                       |                         |                            |                  |
| Nonspendable:   |                       |                         |                            |                  |
| Inventory   | -                     | -                       | -                          | 310,294          |
| Restricted for:   |                       |                         |                            |                  |
| Other purposes  | -                     | 394,605                 | 19,344                     | 738,394          |
| Committed to:   |                       |                         |                            |                  |
| Notes receivable  | 227,849               | -                       | -                          | 227,849          |
| Other purposes  | 604,277               | -                       | -                          | 4,278,929        |
| Assigned to:  |                       |                         |                            |                  |
| Subsequent year expenditures                              | -                     | -                       | -                          | 634,500          |
| Compensated absences                                      | -                     | 567,649                 | -                          | 589,290          |
| Special Revenue Funds                                     | -                     | -                       | -                          | -                |
| Unassigned  | -                     | -                       | -                          | (556,037)        |
| Total fund balances (deficit)                             | <u>832,126</u>        | <u>962,254</u>          | <u>19,344</u>              | <u>6,223,219</u> |
| Total liabilities and fund balances                       | <u>\$ 851,112</u>     | <u>1,422,614</u>        | <u>451,038</u>             | <u>9,428,030</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, 2012

|   | <u>Lands</u>        | <u>Hotel<br/>Tax</u> | <u>Tobacco<br/>Excise Tax</u> | <u>Community<br/>Development<br/>Block<br/>Grant</u> |
|---|---------------------|----------------------|-------------------------------|--|
| <b>REVENUES</b>                                   |                     |                      |                               |  |
| Taxes   | \$ -                | 1,069,179            | 1,435,107                     | -  |
| State sources                                     | 27,643              | -                    | -                             | -  |
| Federal sources                                   | -                   | -                    | -                             | -  |
| Charges for services                              | 4,246               | -                    | -                             | -  |
| Contracted services                               | -                   | -                    | -                             | -  |
| Licenses, permits and fees                        | 808                 | -                    | -                             | -  |
| Fines and forfeitures                             | -                   | -                    | -                             | -  |
| Sales   | 601,338             | -                    | -                             | -  |
| Rentals and leases                                | 92,489              | -                    | -                             | -  |
| Donations and contributions                       | -                   | -                    | -                             | -  |
| Investment and interest income                    | 37,606              | -                    | -                             | -  |
| Other   | 47,836              | -                    | -                             | -  |
| Total revenues                                    | <u>811,966</u>      | <u>1,069,179</u>     | <u>1,435,107</u>              | <u>-</u>   |
| <b>EXPENDITURES</b>                               |                     |                      |                               |  |
| Current:  |                     |                      |                               |  |
| Finance   | -                   | 23,642               | 11,408                        | -  |
| Libraries   | -                   | -                    | -                             | -  |
| Recreation  | -                   | -                    | -                             | -  |
| Lands management                                  | 714,860             | -                    | -                             | -  |
| Affordable housing                                | -                   | -                    | -                             | -  |
| Public safety                                     | -                   | -                    | -                             | -  |
| Public transportation                             | -                   | -                    | -                             | -  |
| Tourism and conventions                           | -                   | -                    | -                             | -  |
| Other   | -                   | -                    | -                             | -  |
| Total expenditures                                | <u>714,860</u>      | <u>23,642</u>        | <u>11,408</u>                 | <u>-</u>   |
| Excess (deficiency) of revenues over expenditures | <u>97,106</u>       | <u>1,045,537</u>     | <u>1,423,699</u>              | <u>-</u>   |
| <b>OTHER FINANCING SOURCES (USES)</b>             |                     |                      |                               |  |
| Transfers from other funds                        | -                   | -                    | -                             | -  |
| Transfers to other funds                          | -                   | (1,118,800)          | (1,380,000)                   | -  |
| Total other financing sources (uses)              | <u>-</u>            | <u>(1,118,800)</u>   | <u>(1,380,000)</u>            | <u>-</u>   |
| Net change in fund balances                       | 97,106              | (73,263)             | 43,699                        | -  |
| Fund balances (deficits) at beginning of year     | <u>3,314,694</u>    | <u>449,234</u>       | <u>36,165</u>                 | <u>111,640</u>                                       |
| Fund balances (deficits) at end of year           | <u>\$ 3,411,800</u> | <u>375,971</u>       | <u>79,864</u>                 | <u>111,640</u>                                       |

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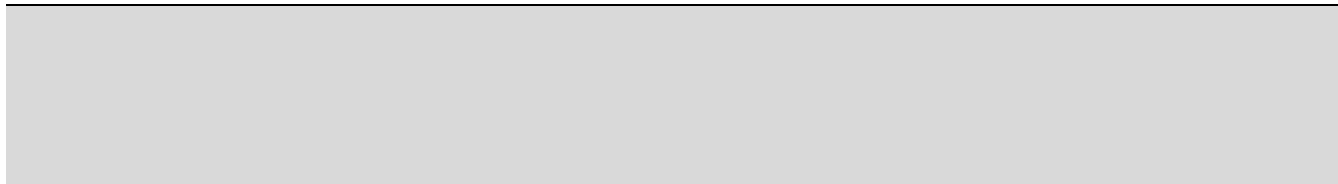
## Non-Major Special Revenue Funds

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

For the fiscal year ended June 30, 2012

|   | <u>Visitor<br/>Services</u> | <u>Library<br/>Minor<br/>Contributions</u> | <u>Sustainability</u> | <u>Eaglecrest</u> |
|---|-----------------------------|--|-----------------------|-------------------|
| <b>REVENUES</b>                                   |                             |  |                       |                   |
| Taxes   | \$ -                        | -  | -                     | -                 |
| State sources                                     | 30,646                      | -  | -                     | 51,278            |
| Federal sources                                   | -                           | -  | -                     | -                 |
| Charges for services                              | 461                         | -  | -                     | 1,357,668         |
| Contracted services                               | -                           | -  | -                     | 71,593            |
| Licenses, permits and fees                        | 60,886                      | -  | -                     | 244,030           |
| Fines and forfeitures                             | -                           | -  | -                     | -                 |
| Sales   | -                           | -  | -                     | 36,262            |
| Rentals and leases                                | 373,529                     | -  | -                     | 183,576           |
| Donations and contributions                       | -                           | 4,052                                      | -                     | 14,022            |
| Investment and interest income                    | -                           | -  | -                     | -                 |
| Other   | 4,595                       | -  | -                     | -                 |
| Total revenues                                    | <u>470,117</u>              | <u>4,052</u>                               | <u>-</u>              | <u>1,958,429</u>  |
| <b>EXPENDITURES</b>                               |                             |  |                       |                   |
| Current:  |                             |  |                       |                   |
| Finance   | -                           | -  | -                     | -                 |
| Libraries   | -                           | 3,732                                      | -                     | -                 |
| Recreation  | -                           | -  | -                     | 2,468,678         |
| Lands management                                  | -                           | -  | -                     | -                 |
| Affordable housing                                | -                           | -  | -                     | -                 |
| Public safety                                     | -                           | -  | -                     | -                 |
| Public transportation                             | -                           | -  | -                     | -                 |
| Tourism and conventions                           | 2,013,360                   | -  | -                     | -                 |
| Other   | -                           | -  | -                     | -                 |
| Total expenditures                                | <u>2,013,360</u>            | <u>3,732</u>                               | <u>-</u>              | <u>2,468,678</u>  |
| Excess (deficiency) of revenues over expenditures | <u>(1,543,243)</u>          | <u>320</u>                                 | <u>-</u>              | <u>(510,249)</u>  |
| <b>OTHER FINANCING SOURCES (USES)</b>             |                             |  |                       |                   |
| Transfers from other funds                        | 1,585,800                   | -  | -                     | 750,000           |
| Transfers to other funds                          | (10,625)                    | -  | -                     | -                 |
| Total other financing sources (uses)              | <u>1,575,175</u>            | <u>-</u>                                   | <u>-</u>              | <u>750,000</u>    |
| Net change in fund balances                       | 31,932                      | 320  | -                     | 239,751           |
| Fund balances (deficits) at beginning of year     | <u>347,047</u>              | <u>143,395</u>                             | <u>-</u>              | <u>(485,494)</u>  |
| Fund balances (deficits) at end of year           | <u>\$ 378,979</u>           | <u>143,715</u>                             | <u>-</u>              | <u>(245,743)</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>        |
|--------------------------|-------------------------|---------------------------|--------------------------|-----------------------------|---------------------|
| -                        | -                       | -                         | 1,654,333                | -                           | 4,158,619           |
| -                        | -                       | 53,000                    | 439,766                  | -                           | 602,333             |
| -                        | -                       | -                         | 140,677                  | -                           | 140,677             |
| 75,330                   | 2,634,080               | -                         | 21,216                   | -                           | 4,093,001           |
| -                        | -                       | -                         | 517,900                  | -                           | 589,493             |
| 1,100                    | -                       | -                         | -                        | 4,391,675                   | 4,698,499           |
| 20,249                   | -                       | -                         | -                        | -                           | 20,249              |
| -                        | -                       | 86,435                    | -                        | -                           | 724,035             |
| 274,544                  | -                       | -                         | -                        | -                           | 924,138             |
| -                        | -                       | -                         | 205                      | -                           | 18,279              |
| -                        | -                       | 177                       | -                        | -                           | 37,783              |
| -                        | -                       | -                         | -                        | -                           | 52,431              |
| <u>371,223</u>           | <u>2,634,080</u>        | <u>139,612</u>            | <u>2,774,097</u>         | <u>4,391,675</u>            | <u>16,059,537</u>   |
| -                        | -                       | -                         | -                        | -                           | 35,050              |
| -                        | -                       | -                         | -                        | -                           | 3,732               |
| -                        | -                       | -                         | -                        | -                           | 2,468,678           |
| -                        | -                       | -                         | -                        | -                           | 714,860             |
| -                        | -                       | 114,140                   | -                        | -                           | 114,140             |
| -                        | -                       | -                         | 3,876,178                | -                           | 3,876,178           |
| 435,227                  | -                       | -                         | -                        | -                           | 435,227             |
| -                        | -                       | -                         | -                        | -                           | 2,013,360           |
| -                        | 5,500                   | -                         | -                        | 5,500                       | 11,000              |
| <u>435,227</u>           | <u>5,500</u>            | <u>114,140</u>            | <u>3,876,178</u>         | <u>5,500</u>                | <u>9,672,225</u>    |
| (64,004)                 | 2,628,580               | 25,472                    | (1,102,081)              | 4,386,175                   | 6,387,312           |
| 72,300                   | -                       | -                         | 1,103,800                | 21,877                      | 3,533,777           |
| -                        | (7,310,000)             | -                         | -                        | (4,660,877)                 | (14,480,302)        |
| <u>72,300</u>            | <u>(7,310,000)</u>      | <u>-</u>                  | <u>1,103,800</u>         | <u>(4,639,000)</u>          | <u>(10,946,525)</u> |
| 8,296                    | (4,681,420)             | 25,472                    | 1,719                    | (252,825)                   | (4,559,213)         |
| <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>   |
| <u>91,642</u>            | <u>61,627</u>           | <u>832,126</u>            | <u>962,254</u>           | <u>19,344</u>               | <u>6,223,219</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, 2012, 2011 and 2010

|  | <u>2012</u>         | <u>2011</u>         | <u>2010</u>         |
|--|---------------------|---------------------|---------------------|
| <b>REVENUES</b>                                  |                     |                     |                     |
| Property taxes                                   | \$ 8,156,094        | 7,034,190           | 7,134,377           |
| State sources                                    | 5,324,698           | 4,190,876           | 3,871,851           |
| Federal source                                   | 901,542             | 908,000             | 1,920,858           |
| Charges for services                             | 2,859,613           | 2,629,457           | 2,472,994           |
| Licenses, permits and fees                       | 211,002             | 163,700             | 167,434             |
| Fines and forfeitures                            | 388,417             | 443,008             | 561,006             |
| Sales  | 32,071              | 17,762              | 21,779              |
| Rental and leases                                | 338,276             | 336,915             | 322,921             |
| Donations and contributions                      | 3,725               | 18,088              | 16,070              |
| Investment and interest income                   | 3,611               | 4,986               | 10,693              |
| Other  | 124,390             | 53,443              | 72,540              |
| Total revenues                                   | <u>18,343,439</u>   | <u>15,800,425</u>   | <u>16,572,523</u>   |
| <b>EXPENDITURES</b>                              |                     |                     |                     |
| Education  | 200,000             | 200,000             | 200,000             |
| Parks and recreation                             | 5,232,745           | 4,442,495           | 3,997,807           |
| Public safety - police                           | 13,342,640          | 13,229,256          | 12,345,484          |
| Public works - roads and street maintenance      | 5,174,619           | 4,980,749           | 4,747,768           |
| Public transportation                            | 6,479,751           | 6,495,479           | 5,751,267           |
| Total expenditures                               | <u>30,429,755</u>   | <u>29,347,979</u>   | <u>27,042,326</u>   |
| Deficiency of revenues over expenditures         | <u>(12,086,316)</u> | <u>(13,547,554)</u> | <u>(10,469,803)</u> |
| <b>OTHER FINANCING SOURCES (USES)</b>            |                     |                     |                     |
| Transfers from General Fund, Special Assessments | 30,000              | 30,000              | 30,000              |
| Transfers from Special Revenue Funds:            |                     |                     |                     |
| Sales Tax  | 10,231,000          | 10,865,000          | 10,457,300          |
| Marine Passenger Fee                             | 1,147,600           | 1,101,800           | 1,084,500           |
| Transfers from Capital Projects Funds            | -                   | 40,000              | -                   |
| Transfers to Special Revenue Funds:              |                     |                     |                     |
| Eaglecrest                                       | (25,000)            | (25,000)            | (25,000)            |
| Marine Passenger Fee                             | (9,425)             | (48,440)            | (66,700)            |
| Total other financing sources (uses)             | <u>11,374,175</u>   | <u>11,963,360</u>   | <u>11,480,100</u>   |
| Net change in fund balance                       | (712,141)           | (1,584,194)         | 1,010,297           |
| Fund balance at beginning of year                | <u>6,552,730</u>    | <u>8,136,924</u>    | <u>7,126,627</u>    |
| Fund balance at end of year                      | <u>\$ 5,840,589</u> | <u>6,552,730</u>    | <u>8,136,924</u>    |

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

For the fiscal year ended June 30, 2012

|   | Budgeted Amounts      |                     | Actual              | Variance with<br>Final Budget -<br>positive<br>(negative) |
|---|-----------------------|---------------------|---------------------|---|
|   | Original              | Final               |                     |   |
| <b>REVENUES</b>   |                       |                     |                     |   |
| Property taxes  | \$ 8,219,900          | 8,219,900           | 8,156,094           | (63,806)  |
| State sources   | 3,918,700             | 5,498,060           | 5,324,698           | (173,362)   |
| Federal sources   | 797,900               | 844,005             | 901,542             | 57,537  |
| Charges for services  | 3,201,300             | 3,201,300           | 2,859,613           | (341,687)   |
| Licenses, permits and fees  | 64,300                | 64,300              | 211,002             | 146,702   |
| Fines and forfeitures   | 437,000               | 437,000             | 388,417             | (48,583)  |
| Sales   | 43,500                | 43,500              | 32,071              | (11,429)  |
| Rental and leases   | 386,200               | 386,200             | 338,276             | (47,924)  |
| Donations and contributions   | 22,700                | 22,700              | 3,725               | (18,975)  |
| Investment and interest income  | 4,000                 | 4,000               | 3,611               | (389)   |
| Other   | 77,300                | 77,300              | 124,390             | 47,090  |
| Total revenues  | <u>17,172,800</u>     | <u>18,798,265</u>   | <u>18,343,439</u>   | <u>(454,826)</u>  |
| <b>EXPENDITURES</b>   |                       |                     |                     |   |
| Education   | 200,000               | 200,000             | 200,000             | -   |
| Parks and recreation  | 5,519,900             | 5,744,765           | 5,261,446           | 483,319   |
| Public safety - police  | 13,450,700            | 14,314,203          | 13,425,316          | 888,887   |
| Public works - roads and street maintenance                           | 5,268,600             | 5,773,896           | 5,404,604           | 369,292   |
| Public transportation   | 6,681,300             | 7,196,560           | 6,515,101           | 681,459   |
| Total expenditures and encumbrances                                   | <u>31,120,500</u>     | <u>33,229,424</u>   | <u>30,806,467</u>   | <u>2,422,957</u>  |
| Excess (deficiency) of revenues over<br>expenditures and encumbrances | <u>(13,947,700)</u>   | <u>(14,431,159)</u> | <u>(12,463,028)</u> | <u>1,968,131</u>  |
| <b>OTHER FINANCING SOURCES (USES)</b>                                 |                       |                     |                     |   |
| Transfers from General Fund,<br>Special Assessments                   | 30,000                | 30,000              | 30,000              | -   |
| Transfers from Special Revenue Funds:                                 |                       |                     |                     |   |
| Sales Tax   | 10,231,000            | 10,231,000          | 10,231,000          | -   |
| Marine Passenger Fee  | 1,147,600             | 1,147,600           | 1,147,600           | -   |
| Transfers to Special Revenue Funds:                                   |                       |                     |                     |   |
| Eaglecrest  | (25,000)              | (25,000)            | (25,000)            | -   |
| Marine Passenger Fee  | -                     | (9,425)             | (9,425)             | -   |
| Total other financing sources (uses)                                  | <u>11,383,600</u>     | <u>11,374,175</u>   | <u>11,374,175</u>   | <u>-</u>  |
| Net change in fund balance budgetary basis                            | <u>\$ (2,564,100)</u> | <u>(3,056,984)</u>  | <u>(1,088,853)</u>  | <u>1,968,131</u>  |
| Fund balance at beginning of year                                     |                       |                     | <u>6,552,730</u>    |   |
| Fund balance at end of year   |                       |                     | 5,463,877           |   |
| Reconciliation to GAAP fund balance:                                  |                       |                     |                     |   |
| Encumbrances at end of year   |                       |                     | 221,049             |   |
| Change in compensated absences, assignment of fund balance            |                       |                     | <u>155,663</u>      |   |
| Fund balance at end of year - GAAP basis                              |                       |                     | <u>\$ 5,840,589</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, 2012, 2011 and 2010*

|                                       | <u>2012</u>          | <u>2011</u>         | <u>2010</u>         |
|---------------------------------------|----------------------|---------------------|---------------------|
| <b>REVENUES</b>                       |                      |                     |                     |
| General sales tax                     | \$ 41,635,646        | 39,562,031          | 38,121,301          |
| Liquor sales tax - 3%                 | 896,234              | 851,177             | 856,927             |
| Miscellaneous                         | 14,865               | 12,711              | 13,425              |
| Total revenues                        | <u>42,546,745</u>    | <u>40,425,919</u>   | <u>38,991,653</u>   |
| <b>EXPENDITURES - Finance</b>         | 679,041              | 690,988             | 631,731             |
| Excess of revenues over expenditures  | <u>41,867,704</u>    | <u>39,734,931</u>   | <u>38,359,922</u>   |
| <b>OTHER FINANCING SOURCES (USES)</b> |                      |                     |                     |
| Transfers from:                       |                      |                     |                     |
| Special Revenue Funds:                |                      |                     |                     |
| Tobacco Excise Tax                    | -                    | 407,100             | -                   |
| Sustainability                        | -                    | -                   | 2,000,000           |
| Capital Projects Funds                | 20,642               | -                   | -                   |
| Transfers to:                         |                      |                     |                     |
| General Fund                          | (10,321,000)         | (11,168,700)        | (10,800,200)        |
| Special Revenue Funds:                |                      |                     |                     |
| Capital Transit                       | -                    | -                   | (25,000)            |
| Fire Service Area                     | (1,019,800)          | (1,086,000)         | (1,179,500)         |
| Roaded Service Area                   | (10,231,000)         | (10,865,000)        | (10,432,300)        |
| Capital Projects Funds                | (12,247,100)         | (11,169,100)        | (14,635,500)        |
| Enterprise Funds:                     |                      |                     |                     |
| Bartlett Regional Hospital            | (967,600)            | (937,300)           | (705,300)           |
| Capital Projects                      | (3,200,000)          | (4,723,500)         | (2,400,000)         |
| General Debt Service Fund             | (1,552,900)          | (1,552,900)         | (1,284,500)         |
| Total other financing sources (uses)  | <u>(39,518,758)</u>  | <u>(41,095,400)</u> | <u>(39,462,300)</u> |
| Net change in fund balance            | 2,348,946            | (1,360,469)         | (1,102,378)         |
| Fund balance at beginning of year     | <u>8,604,108</u>     | <u>9,964,577</u>    | <u>11,066,955</u>   |
| Fund balance at end of year           | <u>\$ 10,953,054</u> | <u>8,604,108</u>    | <u>9,964,577</u>    |

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

For the fiscal year ended June 30, 2012

|                                       | Budgeted Amounts    |                     | Actual                      | Variance with<br>Final Budget -<br>positive<br>(negative) |
|---------------------------------------|---------------------|---------------------|-----------------------------|---|
|                                       | Original            | Final               |                             |   |
| <b>REVENUES</b>                       |                     |                     |                             |   |
| General sales tax                     | \$ 40,200,000       | 40,200,000          | 41,635,646                  | 1,435,646   |
| Liquor sales tax - 3%                 | 846,000             | 846,000             | 896,234                     | 50,234  |
| Miscellaneous                         | 17,400              | 17,400              | 14,865                      | (2,535)   |
| Total revenues                        | <u>41,063,400</u>   | <u>41,063,400</u>   | <u>42,546,745</u>           | <u>1,483,345</u>  |
| <b>EXPENDITURES - Finance</b>         | 701,800             | 701,800             | 679,041                     | 22,759  |
| Excess of revenues over expenditures  | <u>40,361,600</u>   | <u>40,361,600</u>   | <u>41,867,704</u>           | <u>1,506,104</u>  |
| <b>OTHER FINANCING SOURCES (USES)</b> |                     |                     |                             |   |
| Transfers from Capital Projects Funds | -                   | 20,642              | 20,642                      | -   |
| Transfers to:                         |                     |                     |                             |   |
| General Fund                          | (10,321,000)        | (10,321,000)        | (10,321,000)                | -   |
| Special Revenue Funds:                |                     |                     |                             |   |
| Fire Service Area                     | (1,019,800)         | (1,019,800)         | (1,019,800)                 | -   |
| Roaded Service Area                   | (10,231,000)        | (10,231,000)        | (10,231,000)                | -   |
| Capital Projects Funds                | (11,997,100)        | (12,247,100)        | (12,247,100)                | -   |
| Enterprise Funds:                     |                     |                     |                             |   |
| Bartlett Regional Hospital            | (967,600)           | (967,600)           | (967,600)                   | -   |
| Capital Projects                      | (3,200,000)         | (3,200,000)         | (3,200,000)                 | -   |
| General Debt Service Fund             | (1,552,900)         | (1,552,900)         | (1,552,900)                 | -   |
| Total other financing sources (uses)  | <u>(39,289,400)</u> | <u>(39,518,758)</u> | <u>(39,518,758)</u>         | <u>-</u>  |
| Net change in fund balance            | \$ <u>1,072,200</u> | <u>842,842</u>      | <u>2,348,946</u>            | <u>1,506,104</u>  |
| Fund balance at beginning of year     |                     |                     | <u>8,604,108</u>            |   |
| Fund balance at end of year           |                     |                     | \$ <u><u>10,953,054</u></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, 2012, 2011 and 2010

|  | <u>2012</u>         | <u>2011</u>      | <u>2010</u>      |
|--|---------------------|------------------|------------------|
| <b>REVENUES</b>                        |                     |                  |                  |
| State sources                          | \$ 27,643           | 19,542           | 12,033           |
| Charges for services                   | 4,246               | 6,014            | 2,075            |
| Contracted services                    | -                   | 105              | 14               |
| Licenses, permits & fees               | 808                 | 30               | 1,250            |
| Sales                                  | 601,338             | 815,040          | 725,024          |
| Investment & interest income           | 37,606              | 85,543           | 88,012           |
| Rental and leases                      | 92,489              | 309,473          | 159,887          |
| Other                                  | 47,836              | 73,326           | (103,699)        |
| Total revenues                         | <u>811,966</u>      | <u>1,309,073</u> | <u>884,596</u>   |
| <b>EXPENDITURES - Lands management</b> | <u>714,860</u>      | <u>996,393</u>   | <u>712,307</u>   |
| Excess of revenues over expenditures   | <u>97,106</u>       | <u>312,680</u>   | <u>172,289</u>   |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                     |                  |                  |
| Transfers to Capital Projects          | -                   | -                | (475,000)        |
| Total other financing sources (uses)   | <u>-</u>            | <u>-</u>         | <u>(475,000)</u> |
| Net change in fund balance             | 97,106              | 312,680          | (302,711)        |
| Fund balance at beginning of year      | <u>3,314,694</u>    | <u>3,002,014</u> | <u>3,304,725</u> |
| Fund balance at end of year            | <u>\$ 3,411,800</u> | <u>3,314,694</u> | <u>3,002,014</u> |

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

For the fiscal year ended June 30, 2012

|   | Budgeted Amounts    |                  | Actual              | Variance with<br>Final Budget -<br>positive<br>(negative) |
|---|---------------------|------------------|---------------------|---|
|   | Original            | Final            |                     |   |
| <b>REVENUES</b>   |                     |                  |                     |   |
| State sources   | \$ -                | 27,643           | 27,643              | -   |
| Charges for services  | 2,500               | 2,500            | 4,246               | 1,746   |
| Licenses, permits & fees  | -                   | -                | 808                 | 808   |
| Sales   | 226,300             | 226,300          | 601,338             | 375,038   |
| Investment & interest income  | 73,000              | 73,000           | 37,606              | (35,394)  |
| Rental and leases   | 208,000             | 208,000          | 92,489              | (115,511)   |
| Other   | 263,500             | 263,500          | 47,836              | (215,664)   |
| Total revenues  | <u>773,300</u>      | <u>800,943</u>   | <u>811,966</u>      | <u>11,023</u>   |
| <b>EXPENDITURES - Lands management</b>                                | <u>977,700</u>      | <u>1,039,115</u> | <u>726,339</u>      | <u>312,776</u>  |
| Excess (deficiency) of revenues over<br>expenditures and encumbrances | <u>(204,400)</u>    | <u>(238,172)</u> | <u>85,627</u>       | <u>323,799</u>  |
| Net change in fund balance<br>budgetary basis                         | \$ <u>(204,400)</u> | <u>(238,172)</u> | 85,627              | <u>323,799</u>  |
| Fund balance at beginning of year                                     |                     |                  | <u>3,314,694</u>    |   |
| Fund balance at end of year   |                     |                  | 3,400,321           |   |
| Reconciliation to GAAP fund balance:                                  |                     |                  |                     |   |
| Encumbrances at end of year   |                     |                  | 16,149              |   |
| Change in compensated absences, assignment of fund balance            |                     |                  | <u>(4,670)</u>      |   |
| Fund balance at end of year - GAAP basis                              |                     |                  | \$ <u>3,411,800</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, 2012, 2011 and 2010

|   | <u>2012</u>        | <u>2011</u>        | <u>2010</u>        |
|---|--------------------|--------------------|--------------------|
| REVENUES - Hotel tax  | \$ 1,069,179       | 1,074,891          | 1,029,604          |
| EXPENDITURES - Finance  | 23,642             | 24,059             | 25,451             |
| Excess of revenues over expenditures  | <u>1,045,537</u>   | <u>1,050,832</u>   | <u>1,004,153</u>   |
| OTHER FINANCING USES - Transfer to<br>Visitor Services Special Revenue Fund | <u>(1,118,800)</u> | <u>(1,000,200)</u> | <u>(1,169,100)</u> |
| Net change in fund balance  | (73,263)           | 50,632             | (164,947)          |
| Fund balance at beginning of year   | <u>449,234</u>     | <u>398,602</u>     | <u>563,549</u>     |
| Fund balance at end of year   | <u>\$ 375,971</u>  | <u>449,234</u>     | <u>398,602</u>     |



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

For the fiscal year ended June 30, 2012

|   | Budgeted Amounts |             | Actual      | Variance with<br>Final Budget -<br>positive<br>(negative) |
|---|------------------|-------------|-------------|---|
|   | Original         | Final       |             |   |
| REVENUES - Hotel tax  | \$ 1,090,000     | 1,090,000   | 1,069,179   | (20,821)  |
| EXPENDITURES - Finance  | 24,500           | 24,500      | 23,642      | 858   |
| Excess of revenues over expenditures  | 1,065,500        | 1,065,500   | 1,045,537   | (19,963)  |
| OTHER FINANCING USES - Transfer to<br>Visitor Services Special Revenue Fund | (1,118,800)      | (1,118,800) | (1,118,800) | -   |
| Net change in fund balance  | \$ (53,300)      | (53,300)    | (73,263)    | (19,963)  |
| Fund balance at beginning of year   |                  |             | 449,234     |   |
| Fund balance at end of year   |                  |             | \$ 375,971  |   |

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, 2012, 2011 and 2010

|   | <u>2012</u>        | <u>2011</u>        | <u>2010</u>      |
|---|--------------------|--------------------|------------------|
| REVENUES - Tobacco Excise tax               | \$ 1,435,107       | 1,503,729          | 1,000,878        |
| EXPENDITURES - Finance                      | 11,408             | 11,609             | 12,521           |
| Excess of revenues over expenditures        | <u>1,423,699</u>   | <u>1,492,120</u>   | <u>988,357</u>   |
| OTHER FINANCING USES                        |                    |                    |                  |
| Transfers to:                               |                    |                    |                  |
| General Fund                                | (1,224,600)        | (1,347,900)        | (273,600)        |
| Sales Tax Special Revenue Fund              | -                  | (407,100)          | -                |
| Bartlett Regional Hospital Enterprise Fund  | <u>(155,400)</u>   | <u>(185,700)</u>   | <u>(222,300)</u> |
| Total other financing uses                  | <u>(1,380,000)</u> | <u>(1,940,700)</u> | <u>(495,900)</u> |
| Net change in fund balance                  | 43,699             | (448,580)          | 492,457          |
| Fund balance (deficit) at beginning of year | <u>36,165</u>      | <u>484,745</u>     | <u>(7,712)</u>   |
| Fund balance at end of year                 | <u>\$ 79,864</u>   | <u>36,165</u>      | <u>484,745</u>   |

## TOBACCO EXCISE TAX

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

For the fiscal year ended June 30, 2012

|  | Budgeted Amounts   |                    | Actual             | Variance with<br>Final Budget -<br>positive<br>(negative) |
|--|--------------------|--------------------|--------------------|---|
|  | Original           | Final              |                    |   |
| REVENUES - Tobacco Excise tax              | \$ 1,465,000       | 1,465,000          | 1,435,107          | (29,893)  |
| EXPENDITURES - Finance                     | 11,800             | 11,800             | 11,408             | 392   |
| Excess of revenues over expenditures       | <u>1,453,200</u>   | <u>1,453,200</u>   | <u>1,423,699</u>   | <u>(29,501)</u>   |
| <b>OTHER FINANCING USES</b>                |                    |                    |                    |   |
| Transfers to:                              |                    |                    |                    |   |
| General Fund                               | (1,224,600)        | (1,224,600)        | (1,224,600)        | -   |
| Bartlett Regional Hospital Enterprise Fund | (155,400)          | (155,400)          | (155,400)          | -   |
| Total other financing uses                 | <u>(1,380,000)</u> | <u>(1,380,000)</u> | <u>(1,380,000)</u> | <u>-</u>  |
| Net change in fund balance                 | \$ <u>73,200</u>   | <u>73,200</u>      | 43,699             | <u>(29,501)</u>   |
| Fund deficit at beginning of year          |                    |                    | <u>36,165</u>      |   |
| Fund balance at end of year                |                    |                    | \$ <u>79,864</u>   |   |

CITY and BOROUGH OF JUNEAU

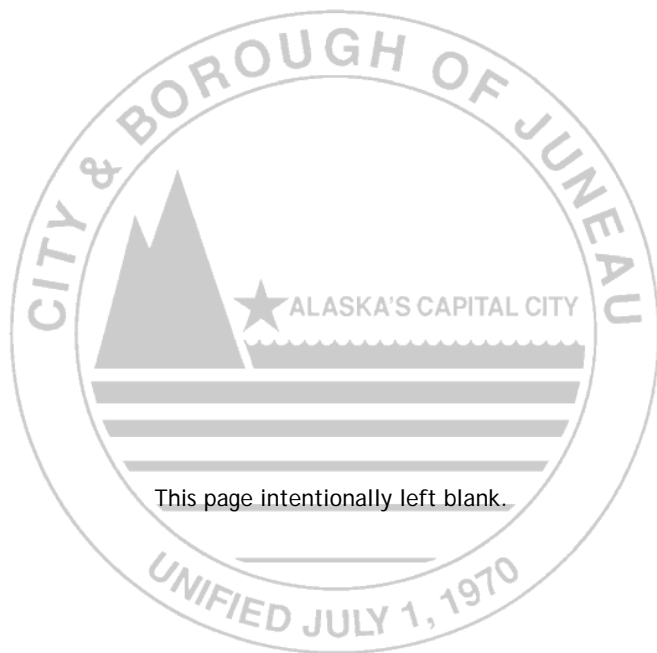
Non-Major Special Revenue Funds

COMMUNITY DEVELOPMENT BLOCK GRANT

Comparative Statements of Revenues, Expenditures and Changes in Fund Balance

*For the fiscal years ended June 30, 2012, 2011 and 2010*

|                                      | <u>2012</u>              | <u>2011</u>           | <u>2010</u>           |
|--------------------------------------|--------------------------|-----------------------|-----------------------|
| REVENUES - State sources             | \$ -                     | -                     | 69,952                |
| EXPENDITURES - Community development | <u>-</u>                 | <u>-</u>              | <u>69,952</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><u>\$ 111,640</u></u> | <u><u>111,640</u></u> | <u><u>111,640</u></u> |



CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

VISITOR SERVICES

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

For the fiscal years ended June 30, 2012, 2011 and 2010

|   | <u>2012</u>        | <u>2011</u>        | <u>2010</u>        |
|---|--------------------|--------------------|--------------------|
| <b>REVENUES</b>                               |                    |                    |                    |
| State sources                                 | \$ 30,646          | 18,121             | 13,464             |
| Rental and leases                             | 373,529            | 396,868            | 306,837            |
| Fines and foreitures                          | -                  | 941                | 150                |
| Charges for services                          | 461                | 1,078              | (661)              |
| Licenses, permits and fees                    | 60,886             | 69,024             | 51,732             |
| Other   | 4,595              | 377                | 9,385              |
| Total revenues                                | <u>470,117</u>     | <u>486,409</u>     | <u>380,907</u>     |
| <b>EXPENDITURES - Tourism and conventions</b> | <u>2,013,360</u>   | <u>1,832,870</u>   | <u>1,879,013</u>   |
| Deficiency of revenues over expenditures      | <u>(1,543,243)</u> | <u>(1,346,461)</u> | <u>(1,498,106)</u> |
| <b>OTHER FINANCING SOURCES (USES)</b>         |                    |                    |                    |
| Transfers from General Fund                   | 215,000            | 260,000            | 60,000             |
| Transfers from Special Revenue Funds:         |                    |                    |                    |
| Hotel Tax                                     | 1,118,800          | 1,000,200          | 1,169,100          |
| Marine Passenger Fee                          | 252,000            | 225,300            | 238,500            |
| Transfers to Marine Passenger Fee             | (10,625)           | (7,670)            | (10,200)           |
| Total other financing sources (uses)          | <u>1,575,175</u>   | <u>1,477,830</u>   | <u>1,457,400</u>   |
| Net change in fund balance                    | 31,932             | 131,369            | (40,706)           |
| Fund balance at beginning of year             | <u>347,047</u>     | <u>215,678</u>     | <u>256,384</u>     |
| Fund balance at end of year                   | <u>\$ 378,979</u>  | <u>347,047</u>     | <u>215,678</u>     |

## VISITOR SERVICES

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

For the fiscal year ended June 30, 2012

|   | Budgeted Amounts    |                    | Actual             | Variance with<br>Final Budget -<br>positive<br>(negative) |
|---|---------------------|--------------------|--------------------|---|
|   | Original            | Final              |                    |   |
| <b>REVENUES</b>   |                     |                    |                    |   |
| State sources   | \$ -                | 30,646             | 30,646             | -   |
| Rental and leases   | 308,000             | 308,000            | 373,529            | 65,529  |
| Fines and foreitures  | 1,400               | 1,400              | -                  | (1,400)   |
| Charges for services  | 5,000               | 5,000              | 461                | (4,539)   |
| Licenses, permits, and fees   | 64,400              | 64,400             | 60,886             | (3,514)   |
| Other   | 3,300               | 3,300              | 4,595              | 1,295   |
| Total revenues  | <u>382,100</u>      | <u>412,746</u>     | <u>470,117</u>     | <u>57,371</u>   |
| <b>EXPENDITURES - Tourism and conventions</b>                         | <u>2,074,400</u>    | <u>2,105,504</u>   | <u>2,015,375</u>   | <u>90,129</u>   |
| Excess (deficiency) of revenues over<br>expenditures and encumbrances | <u>(1,692,300)</u>  | <u>(1,692,758)</u> | <u>(1,545,258)</u> | <u>147,500</u>  |
| <b>OTHER FINANCING SOURCES (USES)</b>                                 |                     |                    |                    |   |
| Transfers from:   |                     |                    |                    |   |
| General Fund  | 215,000             | 215,000            | 215,000            | -   |
| Special Revenue Funds:  |                     |                    |                    |   |
| Hotel Tax   | 1,118,800           | 1,118,800          | 1,118,800          | -   |
| Marine Passenger Fee  | 252,000             | 252,000            | 252,000            | -   |
| Transfers to Marine Passenger Fee                                     | -                   | (10,625)           | (10,625)           | -   |
| Total other financing sources (uses)                                  | <u>1,585,800</u>    | <u>1,575,175</u>   | <u>1,575,175</u>   | <u>-</u>  |
| Net change in fund balance budgetary basis                            | \$ <u>(106,500)</u> | <u>(117,583)</u>   | 29,917             | <u>147,500</u>  |
| Fund balance at beginning of year                                     |                     |                    | <u>347,047</u>     |   |
| Fund balance at end of year   |                     |                    | 376,964            |   |
| Reconciliation to GAAP fund balance:                                  |                     |                    |                    |   |
| Encumbrances at end of year   |                     |                    | 9,369              |   |
| Change in compensated absences, assignment of fund balance            |                     |                    | <u>(7,354)</u>     |   |
| Fund balance at end of year - GAAP basis                              |                     |                    | \$ <u>378,979</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, 2012, 2011 and 2010*

|  | <u>2012</u>       | <u>2011</u>    | <u>2010</u>    |
|--|-------------------|----------------|----------------|
| REVENUES - Donations and contributions | \$ 4,052          | 4,753          | 5,484          |
| EXPENDITURES - Libraries               | <u>3,732</u>      | <u>-</u>       | <u>-</u>       |
| Excess of revenues over expenditures   | 320               | 4,753          | 5,484          |
| Fund balance at beginning of year      | <u>143,395</u>    | <u>138,642</u> | <u>133,158</u> |
| Fund balance at end of year            | <u>\$ 143,715</u> | <u>143,395</u> | <u>138,642</u> |



CITY and BOROUGH OF JUNEAU  
 Non-Major Special Revenue Funds  
**LIBRARY MINOR CONTRIBUTIONS**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
*For the fiscal year ended June 30, 2012*

|   | <u>Budgeted Amounts</u> |              | <u>Actual</u>     | Variance with<br>Final Budget -<br>positive<br>(negative) |
|---|-------------------------|--------------|-------------------|---|
|   | <u>Original</u>         | <u>Final</u> |                   |   |
| REVENUES - Donations and contributions  | \$ 3,800                | 3,800        | 4,052             | 252   |
| EXPENDITURES - Libraries                | <u>3,800</u>            | <u>3,800</u> | <u>3,732</u>      | <u>68</u>   |
| Excess of revenues over<br>expenditures | <u>\$ -</u>             | <u>-</u>     | 320               | <u>320</u>  |
| Fund balance at beginning of year       |                         |              | <u>143,395</u>    |   |
| Fund balance at end of year             |                         |              | <u>\$ 143,715</u> |   |

CITY and BOROUGH OF JUNEAU

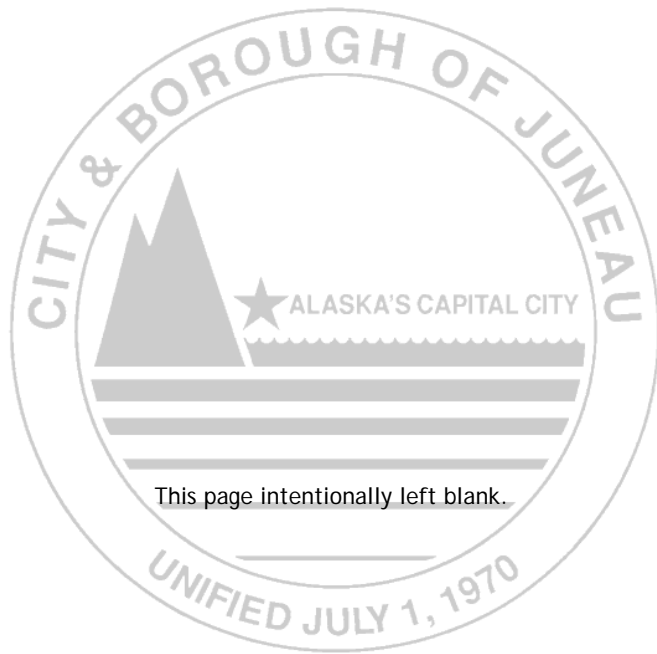
Non-Major Special Revenue Funds

SUSTAINABILITY

Statement of Revenues, Expenditures and Changes in Fund Balance

For the fiscal years ended June 30, 2012, 2011 and 2010

|  | <u>2012</u>        | <u>2011</u>     | <u>2010</u>     |
|--|--------------------|-----------------|-----------------|
| <b>OTHER FINANCING SOURCES (USES):</b> |                    |                 |                 |
| Transfers from:                        |                    |                 |                 |
| Sales Tax Special Revenue Fund         | \$ -               | -               | -               |
| Capital Projects Fund                  | -                  | -               | 2,000,000       |
| Transfers to:                          |                    |                 |                 |
| Sales Tax Special Revenue Fund         | -                  | -               | (2,000,000)     |
| Capital Projects Fund                  | -                  | -               | -               |
|  | <u>-</u>           | <u>-</u>        | <u>-</u>        |
| Total other financing sources (uses)   | <u>-</u>           | <u>-</u>        | <u>-</u>        |
|  | -                  | -               | -               |
| Net change in fund balance             | -                  | -               | -               |
| Fund balance at beginning of year      | <u>-</u>           | <u>-</u>        | <u>-</u>        |
| Fund balance at end of year            | <u><u>\$ -</u></u> | <u><u>-</u></u> | <u><u>-</u></u> |



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, 2012, 2011 and 2010

|  | <u>2012</u>         | <u>2011</u>      | <u>2010</u>      |
|--|---------------------|------------------|------------------|
| <b>REVENUES</b>                          |                     |                  |                  |
| State sources                            | \$ 51,278           | 39,042           | 28,342           |
| Charges for services                     | 1,357,668           | 1,174,454        | 1,151,927        |
| Contracted services                      | 71,593              | 75,036           | 74,464           |
| Licenses, permits & fees                 | 244,030             | 202,602          | 224,670          |
| Sales                                    | 36,262              | 56,734           | 27,402           |
| Rentals and leases                       | 183,576             | 174,990          | 149,235          |
| Donations & contributions                | 14,022              | 38,780           | 5,396            |
| Total revenues                           | <u>1,958,429</u>    | <u>1,761,638</u> | <u>1,661,436</u> |
| <b>EXPENDITURES - Recreation</b>         | <u>2,468,678</u>    | <u>2,402,519</u> | <u>2,298,074</u> |
| Deficiency of revenues over expenditures | <u>(510,249)</u>    | <u>(640,881)</u> | <u>(636,638)</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>   |
| Net change in fund deficit               | 239,751             | 109,119          | 113,362          |
| Fund deficit at beginning of the year    | <u>(485,494)</u>    | <u>(594,613)</u> | <u>(707,975)</u> |
| Fund deficit at end of year              | <u>\$ (245,743)</u> | <u>(485,494)</u> | <u>(594,613)</u> |

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

For the fiscal year ended June 30, 2012

|   | Budgeted Amounts |                  | Actual              | Variance with<br>Final Budget -<br>positive<br>(negative) |
|---|------------------|------------------|---------------------|---|
|   | Original         | Final            |                     |   |
| <b>REVENUES</b>   |                  |                  |                     |   |
| State shared revenue  | \$ -             | 51,278           | 51,278              | -   |
| Charges for services  | 1,278,400        | 1,278,400        | 1,357,668           | 79,268  |
| Contracted services   | 92,700           | 92,700           | 71,593              | (21,107)  |
| Licenses, permits & fees  | 277,800          | 277,800          | 244,030             | (33,770)  |
| Sales   | 32,800           | 32,800           | 36,262              | 3,462   |
| Rentals and leases  | 230,500          | 230,500          | 183,576             | (46,924)  |
| Donations and contributions   | 11,000           | 11,000           | 14,022              | 3,022   |
| Total revenues  | <u>1,923,200</u> | <u>1,974,478</u> | <u>1,958,429</u>    | <u>(16,049)</u>   |
| <b>EXPENDITURES - Recreation</b>                                      | <u>2,626,000</u> | <u>2,680,778</u> | <u>2,481,217</u>    | <u>199,561</u>  |
| Excess (deficiency) of revenues over<br>expenditures and encumbrances | <u>(702,800)</u> | <u>(706,300)</u> | <u>(522,788)</u>    | <u>183,512</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 budgetary basis                            | \$ <u>47,200</u> | <u>43,700</u>    | 227,212             | <u>183,512</u>  |
| Fund deficit at beginning of year                                     |                  |                  | <u>(485,494)</u>    |   |
| Fund deficit at end of year   |                  |                  | (258,282)           |   |
| Reconciliation to GAAP fund balance:                                  |                  |                  |                     |   |
| Change in compensated absences  |                  |                  | <u>12,539</u>       |   |
| Fund deficit at end of year - GAAP basis                              |                  |                  | \$ <u>(245,743)</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, 2012, 2011 and 2010*

|   | <u>2012</u>      | <u>2011</u>     | <u>2010</u>     |
|---|------------------|-----------------|-----------------|
| <b>REVENUES</b>                             |                  |                 |                 |
| Charges for services                        | \$ 75,330        | 8,050           | -               |
| Licenses, permits & fees                    | 1,100            | 600             | -               |
| Fines and forfeitures                       | 20,249           | 19,669          | 17,337          |
| Rentals and leases                          | 274,544          | 246,466         | 165,383         |
| Total revenues                              | <u>371,223</u>   | <u>274,785</u>  | <u>182,720</u>  |
| <b>EXPENDITURES - Public Transportation</b> |                  |                 |                 |
| Deficiency of revenues over expenditures    | 435,227          | 344,518         | 239,651         |
|   | <u>(64,004)</u>  | <u>(69,733)</u> | <u>(56,931)</u> |
| <b>OTHER FINANCING SOURCES</b>              |                  |                 |                 |
| Transfers from General Fund                 | <u>72,300</u>    | <u>72,300</u>   | <u>85,000</u>   |
| Net change in fund balance                  | 8,296            | 2,567           | 28,069          |
| Fund balance at beginning of year           | <u>83,346</u>    | <u>80,779</u>   | <u>52,710</u>   |
| Fund balance at end of year                 | <u>\$ 91,642</u> | <u>83,346</u>   | <u>80,779</u>   |

## DOWNTOWN PARKING

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

For the fiscal year ended June 30, 2012

|   | Budgeted Amounts |                | Actual           | Variance with<br>Final Budget -<br>positive<br>(negative) |
|---|------------------|----------------|------------------|---|
|   | Original         | Final          |                  |   |
| <b>REVENUES</b>   |                  |                |                  |   |
| Rentals and leases  | \$ 309,000       | 309,000        | 274,544          | (34,456)  |
| Fines and forfeitures   | 20,000           | 20,000         | 20,249           | 249   |
| Licenses, permits & fees  | 1,200            | 1,200          | 1,100            | (100)   |
| Charges for services  | 93,500           | 93,500         | 75,330           | (18,170)  |
| Total revenues  | <u>423,700</u>   | <u>423,700</u> | <u>371,223</u>   | <u>(52,477)</u>   |
| <b>EXPENDITURES - Public transportation</b>                           | <u>414,900</u>   | <u>460,307</u> | <u>461,679</u>   | <u>(1,372)</u>  |
| Excess (deficiency) of revenues over<br>expenditures and encumbrances | 8,800            | (36,607)       | (90,456)         | (53,849)  |
| <b>OTHER FINANCING SOURCES</b>  |                  |                |                  |   |
| Transfers from General Fund   | <u>72,300</u>    | <u>72,300</u>  | <u>72,300</u>    | <u>-</u>  |
| Net change in fund balance budgetary basis                            | <u>\$ 81,100</u> | <u>35,693</u>  | <u>(18,156)</u>  | <u>(53,849)</u>   |
| Fund balance at beginning of year                                     |                  |                | <u>83,346</u>    |   |
| Fund balance at end of year   |                  |                | 65,190           |   |
| Reconciliation to GAAP fund balance:                                  |                  |                |                  |   |
| Encumbrances at end of year   |                  |                | <u>26,452</u>    |   |
| Fund balance at end of year - GAAP basis                              |                  |                | <u>\$ 91,642</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, 2012, 2011 and 2010*

|  | <u>2012</u>             | <u>2011</u>             | <u>2010</u>             |
|--|-------------------------|-------------------------|-------------------------|
| <b>REVENUES</b>                                |                         |                         |                         |
| Charges for services                           | \$ 2,634,080            | 2,557,851               | 2,856,882               |
| Total revenue                                  | <u>2,634,080</u>        | <u>2,557,851</u>        | <u>2,856,882</u>        |
| <b>EXPENDITURES - Other</b>                    |                         |                         |                         |
| Excess of revenues over expenditures           | <u>5,500</u>            | <u>2,800</u>            | <u>4,500</u>            |
|  | 2,628,580               | 2,555,051               | 2,852,382               |
| <b>OTHER FINANCING USES</b>                    |                         |                         |                         |
| Transfers to Enterprise Funds Capital Projects | <u>(7,310,000)</u>      | <u>(1,500,000)</u>      | <u>(1,750,000)</u>      |
| Total other financing uses                     | <u>(7,310,000)</u>      | <u>(1,500,000)</u>      | <u>(1,750,000)</u>      |
| Net change in fund balance                     | (4,681,420)             | 1,055,051               | 1,102,382               |
| Fund balance at beginning of year              | <u>4,743,047</u>        | <u>3,687,996</u>        | <u>2,585,614</u>        |
| Fund balance at end of year                    | \$ <u><u>61,627</u></u> | <u><u>4,743,047</u></u> | <u><u>3,687,996</u></u> |



## PORT DEVELOPMENT

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

For the fiscal year ended June 30, 2012

|  | Budgeted Amounts   |                    | Actual             | Variance with<br>Final Budget -<br>positive<br>(negative) |
|--|--------------------|--------------------|--------------------|---|
|  | Original           | Final              |                    |   |
| <b>REVENUES</b>                                |                    |                    |                    |   |
| State sources                                  | \$ 168,270         | 4,265,000          | -                  | (4,265,000)   |
| Charges for services                           | 2,579,700          | 2,579,700          | 2,634,080          | 54,380  |
| Total revenues                                 | <u>2,747,970</u>   | <u>6,844,700</u>   | <u>2,634,080</u>   | <u>(4,210,620)</u>  |
| <b>EXPENDITURES - Other</b>                    | 5,500              | 5,500              | 5,500              | -   |
| Excess of revenues over expenditures           | <u>2,742,470</u>   | <u>6,839,200</u>   | <u>2,628,580</u>   | <u>(4,210,620)</u>  |
| <b>OTHER FINANCING USES</b>                    |                    |                    |                    |   |
| Transfers to Enterprise Funds Capital Projects | (2,743,270)        | (7,310,000)        | (7,310,000)        | -   |
| Total other financing uses                     | <u>(2,743,270)</u> | <u>(7,310,000)</u> | <u>(7,310,000)</u> | <u>-</u>  |
| Net change in fund balance                     | <u>\$ (800)</u>    | <u>(470,800)</u>   | <u>(4,681,420)</u> | <u>(4,210,620)</u>  |
| Fund balance at beginning of year              |                    |                    | <u>4,743,047</u>   |   |
| Fund balance at end of year                    |                    |                    | <u>\$ 61,627</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, 2012, 2011 and 2010*

|   | <u>2012</u>              | <u>2011</u>           | <u>2010</u>           |
|---|--------------------------|-----------------------|-----------------------|
| <b>REVENUES</b>                                   |                          |                       |                       |
| State sources                                     | \$ 53,000                | -                     | -                     |
| Sales   | 86,435                   | 14,372                | 14,311                |
| Investment and interest income                    | 177                      | 4,699                 | 6,153                 |
| Total revenues                                    | <u>139,612</u>           | <u>19,071</u>         | <u>20,464</u>         |
| <b>EXPENDITURES</b>                               |                          |                       |                       |
| Affordable Housing Program                        | <u>114,140</u>           | <u>100,000</u>        | <u>100,000</u>        |
| Excess (deficiency) of revenues over expenditures | 25,472                   | (80,929)              | (79,536)              |
| Fund balance at beginning of year                 | <u>806,654</u>           | <u>887,583</u>        | <u>967,119</u>        |
| Fund balance at end of year                       | <u><u>\$ 832,126</u></u> | <u><u>806,654</u></u> | <u><u>887,583</u></u> |

## AFFORDABLE HOUSING

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

For the fiscal year ended June 30, 2012

|  | Budgeted Amounts    |                  | Actual            | Variance with<br>Final Budget -<br>positive<br>(negative) |
|--|---------------------|------------------|-------------------|---|
|  | Original            | Final            |                   |   |
| <b>REVENUES</b>                                      |                     |                  |                   |   |
| State sources  | \$ -                | 170,000          | 53,000            | (117,000)   |
| Sales  | 55,900              | 55,900           | 86,435            | 30,535  |
| Investment and interest income                       | 4,000               | 4,000            | 177               | (3,823)   |
| Total revenues                                       | <u>59,900</u>       | <u>229,900</u>   | <u>139,612</u>    | <u>(90,288)</u>   |
| <b>EXPENDITURES</b>                                  |                     |                  |                   |   |
| Affordable Housing Program                           | <u>460,000</u>      | <u>630,000</u>   | <u>114,140</u>    | <u>515,860</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>\$ (400,100)</u> | <u>(400,100)</u> | 25,472            | <u>425,572</u>  |
| Fund balance at beginning of year                    |                     |                  | <u>806,654</u>    |   |
| Fund balance at end of year                          |                     |                  | <u>\$ 832,126</u> |   |

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, 2012, 2011 and 2010*

|  | <u>2012</u>          | <u>2011</u>          | <u>2010</u>          |
|--|----------------------|----------------------|----------------------|
| <b>REVENUES</b>                                    |                      |                      |                      |
| Property taxes                                     | \$ 1,654,333         | 1,254,618            | 729,617              |
| State sources                                      | 439,766              | 268,058              | 185,025              |
| Federal sources                                    | 140,677              | 44,758               | 130,756              |
| Charges for services                               | 21,216               | 13,821               | 12,648               |
| Contracted services - fire                         | 517,900              | 494,200              | 483,100              |
| Donations and contributions                        | 205                  | 1,411                | 300                  |
| Total revenues                                     | <u>2,774,097</u>     | <u>2,076,866</u>     | <u>1,541,446</u>     |
| <br><b>EXPENDITURES - Fire protection services</b> | <br><u>3,876,178</u> | <br><u>3,460,686</u> | <br><u>3,034,544</u> |
| Deficiency of revenues over expenditures           | <u>(1,102,081)</u>   | <u>(1,383,820)</u>   | <u>(1,493,098)</u>   |
| <br><b>OTHER FINANCING SOURCES</b>                 |                      |                      |                      |
| Transfers from Special Revenue Funds:              |                      |                      |                      |
| Sales Tax  | 1,019,800            | 1,086,000            | 1,179,500            |
| Marine Passenger Fee                               | 84,000               | 84,000               | 94,200               |
| Total other financing sources                      | <u>1,103,800</u>     | <u>1,170,000</u>     | <u>1,273,700</u>     |
| Net change in fund balance                         | 1,719                | (213,820)            | (219,398)            |
| Fund balance at beginning of year                  | <u>960,535</u>       | <u>1,174,355</u>     | <u>1,393,753</u>     |
| Fund balance at end of year                        | <u>\$ 962,254</u>    | <u>960,535</u>       | <u>1,174,355</u>     |

## FIRE SERVICE AREA

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

For the fiscal year ended June 30, 2012

|   | Budgeted Amounts    |                    | Actual             | Variance with<br>Final Budget -<br>positive<br>(negative) |
|---|---------------------|--------------------|--------------------|---|
|   | Original            | Final              |                    |   |
| <b>REVENUES</b>   |                     |                    |                    |   |
| Property taxes  | \$ 1,678,400        | 1,678,400          | 1,654,333          | (24,067)  |
| State sources   | 11,000              | 452,270            | 439,766            | (12,504)  |
| Federal sources   | 65,800              | 387,575            | 140,677            | (246,898)   |
| Charges for services  | 18,300              | 18,300             | 21,216             | 2,916   |
| Contracted services - fire  | 517,900             | 517,900            | 517,900            | -   |
| Donations and contributions   | -                   | 1,411              | 205                | (1,206)   |
| Total revenues  | <u>2,291,400</u>    | <u>3,055,856</u>   | <u>2,774,097</u>   | <u>(281,759)</u>  |
| <b>EXPENDITURES - Fire protection services</b>                        | <u>3,562,500</u>    | <u>4,333,225</u>   | <u>3,913,537</u>   | <u>419,688</u>  |
| Excess (deficiency) of revenues over<br>expenditures and encumbrances | <u>(1,271,100)</u>  | <u>(1,277,369)</u> | <u>(1,139,440)</u> | <u>137,929</u>  |
| <b>OTHER FINANCING SOURCES</b>  |                     |                    |                    |   |
| Transfers from Special Revenue Funds:                                 |                     |                    |                    |   |
| Sales Tax   | 1,019,800           | 1,019,800          | 1,019,800          | -   |
| Marine Passenger Fee  | 84,000              | 84,000             | 84,000             | -   |
| Total other financing sources   | <u>1,103,800</u>    | <u>1,103,800</u>   | <u>1,103,800</u>   | <u>-</u>  |
| Net change in fund balance budgetary basis                            | <u>\$ (167,300)</u> | <u>(173,569)</u>   | (35,640)           | <u>137,929</u>  |
| Fund balance at beginning of year                                     |                     |                    | <u>960,535</u>     |   |
| Fund balance at end of year   |                     |                    | 924,895            |   |
| Reconciliation to GAAP fund balance:                                  |                     |                    |                    |   |
| Encumbrances at end of year   |                     |                    | 8,879              |   |
| Change in compensated absences, assignment of fund balance            |                     |                    | <u>28,480</u>      |   |
| Fund balance at end of year - GAAP basis                              |                     |                    | <u>\$ 962,254</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, 2012, 2011 and 2010*

|                                       | <u>2012</u>        | <u>2011</u>        | <u>2010</u>        |
|---------------------------------------|--------------------|--------------------|--------------------|
| REVENUES - Marine passenger fees      | \$ 4,391,675       | 4,265,755          | 4,785,035          |
| EXPENDITURES - Other                  | <u>5,500</u>       | <u>5,500</u>       | <u>4,500</u>       |
| Excess of revenues over expenditures  | <u>4,386,175</u>   | <u>4,260,255</u>   | <u>4,780,535</u>   |
| <b>OTHER FINANCING SOURCES (USES)</b> |                    |                    |                    |
| Transfers from:                       |                    |                    |                    |
| General Fund                          | 1,827              | 47,700             | 21,100             |
| Special Revenue Funds:                |                    |                    |                    |
| Visitor Services                      | 10,625             | 7,670              | 10,200             |
| Roaded Service Area                   | 9,425              | 48,440             | 66,700             |
| Dock Enterprise Fund                  | -                  | -                  | 5,500              |
| Transfers to:                         |                    |                    |                    |
| General Fund                          | (2,209,000)        | (1,492,400)        | (1,401,000)        |
| Special Revenue Funds:                |                    |                    |                    |
| Capital Transit                       | (278,000)          | (278,000)          | (278,000)          |
| Visitor Services                      | (252,000)          | (225,300)          | (238,500)          |
| Roaded Service Area                   | (869,600)          | (823,800)          | (806,500)          |
| Fire Service Area                     | (84,000)           | (84,000)           | (94,200)           |
| Enterprise Funds:                     |                    |                    |                    |
| Airport                               | (159,100)          | (164,000)          | (271,000)          |
| Bartlett Regional Hospital            | (29,400)           | (29,600)           | (23,000)           |
| Dock                                  | (154,000)          | (154,100)          | (154,100)          |
| Dock Enterprise Fund Capital Project  | (603,900)          | -                  | -                  |
| Capital Projects Funds                | <u>(21,877)</u>    | <u>(1,127,710)</u> | <u>(1,591,500)</u> |
| Total other financing sources (uses)  | <u>(4,639,000)</u> | <u>(4,275,100)</u> | <u>(4,754,300)</u> |
| Net change in fund balance            | (252,825)          | (14,845)           | 26,235             |
| Fund balance at beginning of year     | <u>272,169</u>     | <u>287,014</u>     | <u>260,779</u>     |
| Fund balance at end of year           | <u>\$ 19,344</u>   | <u>272,169</u>     | <u>287,014</u>     |

## MARINE PASSENGER FEE

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

For the fiscal year ended June 30, 2012

|   | Budgeted Amounts |             | Actual      | Variance with<br>Final Budget -<br>positive<br>(negative) |
|---|------------------|-------------|-------------|---|
|   | Original         | Final       |             |   |
| REVENUES - Marine passenger fees              | \$ 4,346,000     | 4,346,000   | 4,391,675   | 45,675  |
| EXPENDITURES - Other                          | 5,500            | 5,500       | 5,500       | -   |
| Excess of revenues over expenditures          | 4,340,500        | 4,340,500   | 4,386,175   | 45,675  |
| <b>OTHER FINANCING SOURCES (USES)</b>         |                  |             |             |   |
| Transfers from:                               |                  |             |             |   |
| General Fund                                  | -                | 1,827       | 1,827       | -   |
| Special Revenue Funds:                        |                  |             |             |   |
| Visitor Services                              | -                | 10,625      | 10,625      | -   |
| Roaded Service Area                           | -                | 9,425       | 9,425       | -   |
| Transfers to:                                 |                  |             |             |   |
| General Fund                                  | (2,209,000)      | (2,209,000) | (2,209,000) | -   |
| Special Revenue Funds:                        |                  |             |             |   |
| Capital Transit                               | (278,000)        | (278,000)   | (278,000)   | -   |
| Visitor Services                              | (252,000)        | (252,000)   | (252,000)   | -   |
| Roaded Service Area                           | (869,600)        | (869,600)   | (869,600)   | -   |
| Fire Service Area                             | (84,000)         | (84,000)    | (84,000)    | -   |
| Enterprise Funds:                             |                  |             |             |   |
| Airport                                       | (159,100)        | (159,100)   | (159,100)   | -   |
| Bartlett Regional Hospital                    | (29,400)         | (29,400)    | (29,400)    | -   |
| Dock  | (154,000)        | (154,000)   | (154,000)   | -   |
| Dock Enterprise Fund Capital Project          | (603,900)        | (603,900)   | (603,900)   | -   |
| Capital Projects Funds                        | -                | (21,877)    | (21,877)    | -   |
| Total other financing sources (uses)          | (4,639,000)      | (4,639,000) | (4,639,000) | -   |
| Net change in fund balance<br>budgetary basis | \$ (298,500)     | (298,500)   | (252,825)   | 45,675  |
| Fund balance at beginning of year             |                  |             | 272,169     |   |
| Fund balance at end of year                   |                  |             | \$ 19,344   |   |