

Comprehensive Annual Financial Report

Fiscal Year Ended - June 30, 2013

City and Borough of Juneau, Alaska

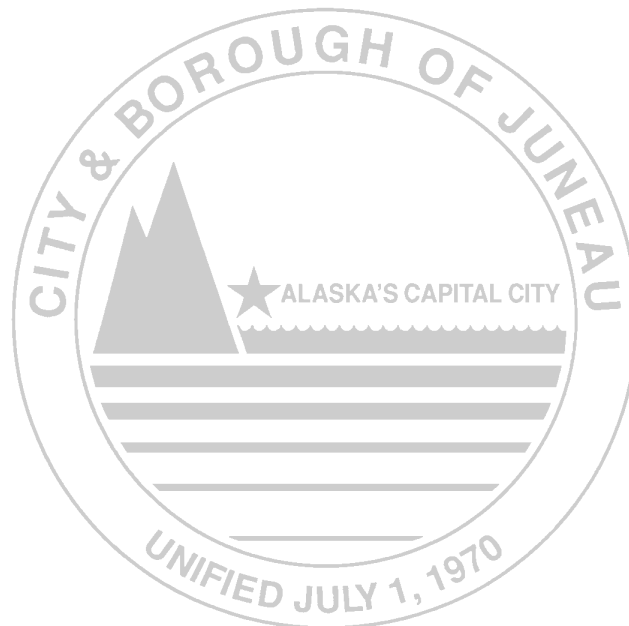


Ex. 094, p. 1

CITY and BOROUGH OF JUNEAU

FOR THE FISCAL YEAR July 1, 2012 to June 30, 2013

COMPREHENSIVE ANNUAL FINANCIAL REPORT



PREPARED BY:

DEPARTMENT OF FINANCE
CONTROLLER'S DIVISION

BOB BARTHOLOMEW, FINANCE DIRECTOR
MARY NORCROSS, CONTROLLER

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SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenues from specific sources, including grants, service fees, rental charges and sales taxes, which are designated to finance particular functions and activities. This section contains a combining non-major balance sheet and a combining non-major statement of revenues, expenditures, and changes in fund balance for fiscal year ended June 30, 2013. 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.

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, 2013

	<u>Lands</u>	<u>Hotel Tax</u>	<u>Tobacco Excise Tax</u>	<u>Community Development Block Grant</u>
ASSETS				
Equity in central treasury	\$ 4,721,854	133,753	-	111,640
Receivables, net of allowance for doubtful accounts:				
Accounts	189,252	-	-	-
Taxes	-	245,554	398,267	-
State of Alaska	-	-	-	-
Federal government	-	-	-	-
Long-term notes	500,935	-	-	-
Inventories	-	-	-	-
Equity in joint venture	7,467	-	-	-
Total assets	<u>\$ 5,419,508</u>	<u>379,307</u>	<u>398,267</u>	<u>111,640</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Interfund payable to other funds	\$ -	-	265,467	-
Accounts payable	9,210	-	-	-
Accrued salaries, payroll taxes, and withholdings payable	10,321	-	-	-
Accrued and other liabilities	10,000	-	-	-
Unearned revenues	111,000	-	-	-
Advance from General Fund	-	-	-	-
Total liabilities	140,531	-	265,467	-
Deferred inflows of resources	373,717	-	-	-
Total liabilities and deferred inflows of resources	<u>514,248</u>	<u>-</u>	<u>265,467</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Restricted for:				
Other purposes	1,272,050	-	-	111,640
Committed to:				
Notes receivable	250,000	-	-	-
Other purposes	2,925,622	272,307	120,700	-
Assigned to:				
Subsequent year expenditures	426,300	107,000	12,100	-
Compensated absences	31,288	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficits)	<u>4,905,260</u>	<u>379,307</u>	<u>132,800</u>	<u>111,640</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,419,508</u>	<u>379,307</u>	<u>398,267</u>	<u>111,640</u>



<u>Visitor Services</u>	<u>Library Minor Contributions</u>	<u>Eaglecrest</u>	<u>Down-town Parking</u>	<u>Port Development</u>
429,165	146,853	-	101,438	-
33,602	-	58,783	-	484,639
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	303,878	-	-
-	-	-	-	-
<u>462,767</u>	<u>146,853</u>	<u>362,661</u>	<u>101,438</u>	<u>484,639</u>
-	-	-	-	252,013
20,454	-	70,239	11,523	-
12,150	-	25,197	-	-
65,478	-	-	-	-
-	-	-	53,926	151,020
-	-	314,968	-	-
98,082	-	410,404	65,449	403,033
-	-	-	-	-
<u>98,082</u>	<u>-</u>	<u>410,404</u>	<u>65,449</u>	<u>403,033</u>
-	146,853	-	-	81,606
-	-	-	-	-
225,569	-	-	33,389	-
122,200	-	-	2,600	-
16,916	-	-	-	-
-	-	(47,743)	-	-
<u>364,685</u>	<u>146,853</u>	<u>(47,743)</u>	<u>35,989</u>	<u>81,606</u>
<u>462,767</u>	<u>146,853</u>	<u>362,661</u>	<u>101,438</u>	<u>484,639</u>

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CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

Combining Balance Sheet, continued

June 30, 2013

	Affordable Housing	Fire Service Area	Marine Passenger Fee	Total
ASSETS				
Equity in central treasury	\$ 609,967	1,527,154	-	7,781,824
Receivables, net of allowance for doubtful accounts:				
Accounts	6,000	29,883	812,848	1,615,007
Taxes	-	9,160	-	652,981
State of Alaska	5,500	135,399	-	140,899
Federal government	-	27,990	-	27,990
Long-term notes	201,727	-	-	702,662
Inventories	-	-	-	303,878
Equity in joint venture	-	-	-	7,467
Total assets	<u>\$ 823,194</u>	<u>1,729,586</u>	<u>812,848</u>	<u>11,232,708</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Interfund payable to other funds	\$ -	-	746,019	1,263,499
Accounts payable	-	148,990	-	260,416
Accrued salaries, payroll taxes, and withholdings payable	-	175,451	-	223,119
Accrued and other liabilities	-	-	-	75,478
Unearned revenues	-	62,712	-	378,658
Advance from General Fund	-	-	-	314,968
Total liabilities	-	387,153	746,019	2,516,138
Deferred inflows of resources	-	13,308	-	387,025
Total liabilities and deferred inflows of resources	-	400,461	746,019	2,903,163
FUND BALANCES (DEFICITS)				
Restricted for:				
Other purposes	-	479,204	66,829	2,158,182
Committed to:				
Notes receivable	201,727	-	-	451,727
Other purposes	621,467	-	-	4,199,054
Assigned to:				
Subsequent year expenditures	-	238,300	-	908,500
Compensated absences	-	611,621	-	659,825
Unassigned (deficit)	-	-	-	(47,743)
Total fund balances (deficit)	<u>823,194</u>	<u>1,329,125</u>	<u>66,829</u>	<u>8,329,545</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 823,194</u>	<u>1,729,586</u>	<u>812,848</u>	<u>11,232,708</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, 2013

	<u>Lands</u>	<u>Hotel Tax</u>	<u>Tobacco Excise Tax</u>	<u>Community Development Block Grant</u>
REVENUES				
Taxes	\$ -	1,159,296	1,446,456	-
State sources	19,944	-	-	-
Federal sources	-	-	-	-
Charges for services	4,500	-	-	-
Contracted services	11,650	-	-	-
Licenses, permits and fees	5,350	-	-	-
Fines and forfeitures	-	-	-	-
Sales	304,667	-	-	-
Rentals and leases	224,133	-	-	-
Donations and contributions	-	-	-	-
Investment and interest income	39,746	-	-	-
Other	13,160	-	-	-
Total revenues	<u>623,150</u>	<u>1,159,296</u>	<u>1,446,456</u>	<u>-</u>
EXPENDITURES				
Current:				
Finance	-	28,160	15,920	-
Recreation	-	-	-	-
Lands management	618,332	-	-	-
Affordable housing	-	-	-	-
Public safety	-	-	-	-
Public transportation	-	-	-	-
Tourism and conventions	-	-	-	-
Other	-	-	-	-
Total expenditures	<u>618,332</u>	<u>28,160</u>	<u>15,920</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	4,818	1,131,136	1,430,536	-
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	885,880	-	-	-
Transfers to other funds	-	(1,127,800)	(1,377,600)	-
Total other financing sources (uses)	<u>885,880</u>	<u>(1,127,800)</u>	<u>(1,377,600)</u>	<u>-</u>
Net change in fund balances	890,698	3,336	52,936	-
Fund balances (deficits) at beginning of year, as restated	<u>4,014,562</u>	<u>375,971</u>	<u>79,864</u>	<u>111,640</u>
Fund balances (deficits) at end of year	<u>\$ 4,905,260</u>	<u>379,307</u>	<u>132,800</u>	<u>111,640</u>

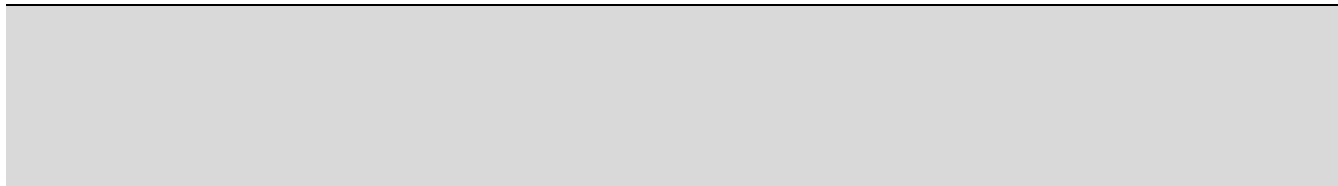
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Non-Major Special Revenue Funds

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

For the fiscal year ended June 30, 2013

	<u>Visitor Services</u>	<u>Library Minor Contributions</u>	<u>Eaglecrest</u>	<u>Down- town Parking</u>
REVENUES				
Taxes	\$ -	-	-	-
State sources	35,990	-	66,783	-
Federal sources	-	-	-	-
Charges for services	2,915	-	1,347,872	79,039
Contracted services	-	-	114,514	-
Licenses, permits and fees	69,620	-	207,306	-
Fines and forfeitures	100	-	-	20,717
Sales	-	-	33,324	-
Rentals and leases	354,432	-	191,864	291,584
Donations and contributions	-	3,138	15,106	-
Investment and interest income	-	-	-	-
Other	2,223	-	-	-
Total revenues	<u>465,280</u>	<u>3,138</u>	<u>1,976,769</u>	<u>391,340</u>
EXPENDITURES				
Current:				
Finance	-	-	-	-
Recreation	-	-	2,528,769	-
Lands management	-	-	-	-
Affordable housing	-	-	-	-
Public safety	-	-	-	-
Public transportation	-	-	-	493,993
Tourism and conventions	2,050,789	-	-	-
Other	-	-	-	-
Total expenditures	<u>2,050,789</u>	<u>-</u>	<u>2,528,769</u>	<u>493,993</u>
Excess (deficiency) of revenues over expenditures	(1,585,509)	3,138	(552,000)	(102,653)
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	1,590,400	-	750,000	47,000
Transfers to other funds	(19,185)	-	-	-
Total other financing sources (uses)	<u>1,571,215</u>	<u>-</u>	<u>750,000</u>	<u>47,000</u>
Net change in fund balances	(14,294)	3,138	198,000	(55,653)
Fund balances (deficits) at beginning of year, as restated	<u>378,979</u>	<u>143,715</u>	<u>(245,743)</u>	<u>91,642</u>
Fund balances (deficits) at end of year	<u>\$ 364,685</u>	<u>146,853</u>	<u>(47,743)</u>	<u>35,989</u>



<u>Port Development</u>	<u>Affordable Housing</u>	<u>Fire Service Area</u>	<u>Marine Passenger Fee</u>	<u>Total</u>
-	-	1,640,190	-	4,245,942
-	40,000	496,271	-	658,988
-	-	135,789	-	135,789
2,825,479	-	20,746	-	4,280,551
-	-	562,300	-	688,464
-	-	-	4,727,985	5,010,261
-	-	-	-	20,817
-	1,082	-	-	339,073
-	-	-	-	1,062,013
-	-	6,546	-	24,790
-	-	-	-	39,746
-	-	-	-	15,383
<u>2,825,479</u>	<u>41,082</u>	<u>2,861,842</u>	<u>4,727,985</u>	<u>16,521,817</u>
-	-	-	-	44,080
-	-	-	-	2,528,769
-	-	-	-	618,332
-	69,000	-	-	69,000
-	-	3,785,971	-	3,785,971
-	-	-	-	493,993
-	-	-	-	2,050,789
5,500	-	-	5,500	11,000
<u>5,500</u>	<u>69,000</u>	<u>3,785,971</u>	<u>5,500</u>	<u>9,601,934</u>
2,819,979	(27,918)	(924,129)	4,722,485	6,919,883
-	-	1,291,000	75,554	4,639,834
(2,800,000)	-	-	(4,750,554)	(10,075,139)
<u>(2,800,000)</u>	<u>-</u>	<u>1,291,000</u>	<u>(4,675,000)</u>	<u>(5,435,305)</u>
19,979	(27,918)	366,871	47,485	1,484,578
<u>61,627</u>	<u>851,112</u>	<u>962,254</u>	<u>19,344</u>	<u>6,844,967</u>
<u>81,606</u>	<u>823,194</u>	<u>1,329,125</u>	<u>66,829</u>	<u>8,329,545</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, 2013, 2012 and 2011

	<u>2013</u>	<u>2012</u>	<u>2011</u>
REVENUES			
Property taxes	\$ 8,314,185	8,156,094	7,034,190
State sources	5,942,126	5,324,698	4,190,876
Federal source	1,085,539	901,542	908,000
Charges for services	2,842,240	2,859,613	2,629,457
Licenses, permits and fees	157,940	211,002	163,700
Fines and forfeitures	303,620	388,417	443,008
Sales	38,554	32,071	17,762
Rental and leases	358,640	338,276	336,915
Donations and contributions	6,065	3,725	18,088
Investment and interest income	4,926	3,611	4,986
Other	(18,405)	124,390	53,443
Total revenues	<u>19,035,430</u>	<u>18,343,439</u>	<u>15,800,425</u>
EXPENDITURES			
Education	200,000	200,000	200,000
Parks and recreation	5,122,944	5,232,745	4,442,495
Public safety - police	13,538,491	13,342,640	13,229,256
Public works - roads and street maintenance	5,223,555	5,174,619	4,980,749
Public transportation	6,746,835	6,479,751	6,495,479
Total expenditures	<u>30,831,825</u>	<u>30,429,755</u>	<u>29,347,979</u>
Deficiency of revenues over expenditures	<u>(11,796,395)</u>	<u>(12,086,316)</u>	<u>(13,547,554)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from General Fund, Special Assessments	-	30,000	30,000
Transfers from Special Revenue Funds:			
Sales Tax	12,994,000	10,231,000	10,865,000
Marine Passenger Fee	1,119,000	1,147,600	1,101,800
Transfers from Capital Projects Funds	-	-	40,000
Transfers to Special Revenue Funds:			
Special Revenue Funds:			
Eaglecrest	(25,000)	(25,000)	(25,000)
Downtown Parking	(47,000)	-	-
Marine Passenger Fee	(30,474)	(9,425)	(48,440)
Total other financing sources (uses)	<u>14,010,526</u>	<u>11,374,175</u>	<u>11,963,360</u>
Net change in fund balance	2,214,131	(712,141)	(1,584,194)
Fund balance at beginning of year	<u>5,840,589</u>	<u>6,552,730</u>	<u>8,136,924</u>
Fund balance at end of year	<u>\$ 8,054,720</u>	<u>5,840,589</u>	<u>6,552,730</u>

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

For the fiscal year ended June 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Property taxes	\$ 8,406,700	8,406,700	8,314,185	(92,515)
State sources	4,195,200	6,062,642	5,942,126	(120,516)
Federal sources	205,200	232,299	1,085,539	853,240
Charges for services	2,921,800	2,921,800	2,842,240	(79,560)
Licenses, permits and fees	156,600	156,600	157,940	1,340
Fines and forfeitures	413,700	413,700	303,620	(110,080)
Sales	37,800	37,800	38,554	754
Rental and leases	430,600	430,600	358,640	(71,960)
Donations and contributions	21,400	21,400	6,065	(15,335)
Investment and interest income	29,600	29,600	4,926	(24,674)
Other	(19,200)	(19,200)	(18,405)	795
Total revenues	<u>16,799,400</u>	<u>18,693,941</u>	<u>19,035,430</u>	<u>341,489</u>
EXPENDITURES				
Education	200,000	200,000	200,000	-
Parks and recreation	5,496,500	5,759,677	5,170,957	588,720
Public safety - police	13,357,100	14,290,427	13,489,385	801,042
Public works - roads and street maintenance	5,266,500	5,630,471	5,304,014	326,457
Public transportation	6,707,900	7,263,015	6,768,677	494,338
Total expenditures and encumbrances	<u>31,028,000</u>	<u>33,143,590</u>	<u>30,933,033</u>	<u>2,210,557</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(14,228,600)</u>	<u>(14,449,649)</u>	<u>(11,897,603)</u>	<u>2,552,046</u>
OTHER FINANCING SOURCES (USES)				
Transfers from Special Revenue Funds:				
Sales Tax	12,994,000	12,994,000	12,994,000	-
Marine Passenger Fee	1,119,000	1,119,000	1,119,000	-
Transfers to Special Revenue Funds:				
Special Revenue Funds:				
Eaglecrest	(25,000)	(25,000)	(25,000)	-
Downtown Parking	(47,000)	(47,000)	(47,000)	-
Marine Passenger Fee	-	(30,474)	(30,474)	-
Total other financing sources (uses)	<u>14,041,000</u>	<u>14,010,526</u>	<u>14,010,526</u>	<u>-</u>
Net change in fund balance budgetary basis	\$ <u>(187,600)</u>	<u>(439,123)</u>	2,112,923	<u>2,552,046</u>
Fund balance at beginning of year			5,840,589	
Fund balance at end of year			7,953,512	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			238,744	
Change in compensated absences, assignment of fund balance			(137,536)	
Fund balance at end of year - GAAP basis			\$ <u>8,054,720</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, 2013, 2012 and 2011

	<u>2013</u>	<u>2012</u>	<u>2011</u>
REVENUES			
General sales tax	\$ 43,016,940	41,635,646	39,562,031
Liquor sales tax - 3%	1,017,028	896,234	851,177
Miscellaneous	14,324	14,865	12,711
Total revenues	<u>44,048,292</u>	<u>42,546,745</u>	<u>40,425,919</u>
EXPENDITURES - Finance	740,006	679,041	690,988
Excess of revenues over expenditures	<u>43,308,286</u>	<u>41,867,704</u>	<u>39,734,931</u>
OTHER FINANCING SOURCES (USES)			
Transfers from:			
Special Revenue Funds:			
Tobacco Excise Tax	-	-	407,100
Capital Projects Funds	-	20,642	-
Transfers to:			
General Fund	(12,295,000)	(10,321,000)	(11,168,700)
Special Revenue Funds:			
Fire Service Area	(1,171,000)	(1,019,800)	(1,086,000)
Roaded Service Area	(12,994,000)	(10,231,000)	(10,865,000)
Capital Projects Funds	(11,288,100)	(12,247,100)	(11,169,100)
Enterprise Funds:			
Bartlett Regional Hospital	(845,000)	(967,600)	(937,300)
Capital Projects	(2,380,000)	(3,200,000)	(4,723,500)
General Debt Service Fund	(1,481,900)	(1,552,900)	(1,552,900)
Total other financing sources (uses)	<u>(42,455,000)</u>	<u>(39,518,758)</u>	<u>(41,095,400)</u>
Net change in fund balance	853,286	2,348,946	(1,360,469)
Fund balance at beginning of year	<u>10,953,054</u>	<u>8,604,108</u>	<u>9,964,577</u>
Fund balance at end of year	<u>\$ 11,806,340</u>	<u>10,953,054</u>	<u>8,604,108</u>

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

For the fiscal year ended June 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
General sales tax	\$ 42,300,000	42,300,000	43,016,940	716,940
Liquor sales tax - 3%	855,000	855,000	1,017,028	162,028
Miscellaneous	17,400	17,400	14,324	(3,076)
Total revenues	<u>43,172,400</u>	<u>43,172,400</u>	<u>44,048,292</u>	<u>875,892</u>
EXPENDITURES - Finance	<u>749,200</u>	<u>749,200</u>	<u>740,006</u>	<u>9,194</u>
Excess of revenues over expenditures	<u>42,423,200</u>	<u>42,423,200</u>	<u>43,308,286</u>	<u>885,086</u>
OTHER FINANCING SOURCES (USES)				
Transfers to:				
General Fund	(12,295,000)	(12,295,000)	(12,295,000)	-
Special Revenue Funds:				
Fire Service Area	(1,171,000)	(1,171,000)	(1,171,000)	-
Roaded Service Area	(12,994,000)	(12,994,000)	(12,994,000)	-
Capital Projects Funds	(11,288,100)	(11,288,100)	(11,288,100)	-
Enterprise Funds:				
Bartlett Regional Hospital	(845,000)	(845,000)	(845,000)	-
Capital Projects	(2,380,000)	(2,380,000)	(2,380,000)	-
General Debt Service Fund	(1,481,900)	(1,481,900)	(1,481,900)	-
Total other financing sources (uses)	<u>(42,455,000)</u>	<u>(42,455,000)</u>	<u>(42,455,000)</u>	<u>-</u>
Net change in fund balance	\$ <u>(31,800)</u>	<u>(31,800)</u>	853,286	<u>885,086</u>
Fund balance at beginning of year			<u>10,953,054</u>	
Fund balance at end of year			\$ <u><u>11,806,340</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, 2013, 2012 and 2011

	<u>2013</u>	<u>2012</u>	<u>2011</u>
REVENUES			
State sources	\$ 19,944	27,643	19,542
Charges for services	4,500	4,246	6,014
Contracted services	11,650	-	105
Licenses, permits & fees	5,350	808	30
Sales	304,667	462,037	564,740
Investment & interest income	39,746	37,606	85,543
Rental and leases	224,133	92,489	309,473
Other	13,160	47,836	73,326
Total revenues	<u>623,150</u>	<u>672,665</u>	<u>1,058,773</u>
EXPENDITURES - Lands management	<u>618,332</u>	<u>714,860</u>	<u>996,393</u>
Excess (deficiency) of revenues over expenditures	<u>4,818</u>	<u>(42,195)</u>	<u>62,380</u>
OTHER FINANCING SOURCES (USES)			
Transfers from Capital Projects	<u>885,880</u>	<u>-</u>	<u>-</u>
Net change in fund balance	890,698	(42,195)	62,380
Fund balance at beginning of year, restated	<u>4,014,562</u>	<u>4,056,757</u>	<u>3,994,377</u>
Fund balance at end of year	<u>\$ 4,905,260</u>	<u>4,014,562</u>	<u>4,056,757</u>

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

For the fiscal year ended June 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State sources	\$ -	-	19,944	19,944
Charges for services	6,000	6,000	4,500	(1,500)
Contracted services	100	100	11,650	11,550
Licenses, permits & fees	-	-	5,350	5,350
Sales	464,100	464,100	304,667	(159,433)
Investment & interest income	21,400	21,400	39,746	18,346
Rental and leases	227,500	227,500	224,133	(3,367)
Other	-	-	13,160	13,160
Total revenues	<u>719,100</u>	<u>719,100</u>	<u>623,150</u>	<u>(95,950)</u>
EXPENDITURES - Lands management	<u>957,600</u>	<u>973,749</u>	<u>641,531</u>	<u>332,218</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(238,500)</u>	<u>(254,649)</u>	<u>(18,381)</u>	<u>236,268</u>
OTHER FINANCING SOURCES (USES)				
Transfer from Capital Projects Fund	<u>-</u>	<u>885,880</u>	<u>885,880</u>	<u>-</u>
Net change in fund balance budgetary basis	<u>\$ (238,500)</u>	<u>631,231</u>	<u>867,499</u>	<u>236,268</u>
Fund balance at beginning of year, as restated			<u>4,014,562</u>	
Fund balance at end of year			4,882,061	
Reconciliation to GAAP fund balance:				
Change in compensated absences, assignment of fund balance			<u>23,199</u>	
Fund balance at end of year - GAAP basis			<u>\$ 4,905,260</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, 2013, 2012 and 2011

	<u>2013</u>	<u>2012</u>	<u>2011</u>
REVENUES - Hotel tax	\$ 1,159,296	1,069,179	1,074,891
EXPENDITURES - Finance	28,160	23,642	24,059
Excess of revenues over expenditures	<u>1,131,136</u>	<u>1,045,537</u>	<u>1,050,832</u>
OTHER FINANCING USES - Transfer to Visitor Services Special Revenue Fund	<u>(1,127,800)</u>	<u>(1,118,800)</u>	<u>(1,000,200)</u>
Net change in fund balance	3,336	(73,263)	50,632
Fund balance at beginning of year	<u>375,971</u>	<u>449,234</u>	<u>398,602</u>
Fund balance at end of year	<u>\$ 379,307</u>	<u>375,971</u>	<u>449,234</u>

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

For the fiscal year ended June 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Hotel tax	\$ 1,040,000	1,040,000	1,159,296	119,296
EXPENDITURES - Finance	28,900	28,900	28,160	740
Excess of revenues over expenditures	<u>1,011,100</u>	<u>1,011,100</u>	<u>1,131,136</u>	<u>120,036</u>
OTHER FINANCING USES - Transfer to Visitor Services Special Revenue Fund	<u>(1,127,800)</u>	<u>(1,127,800)</u>	<u>(1,127,800)</u>	<u>-</u>
Net change in fund balance	<u>\$ (116,700)</u>	<u>(116,700)</u>	3,336	<u>120,036</u>
Fund balance at beginning of year			<u>375,971</u>	
Fund balance at end of year			<u>\$ 379,307</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

TOBACCO EXCISE TAX

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

For the fiscal years ended June 30, 2013, 2012 and 2011

	<u>2013</u>	<u>2012</u>	<u>2011</u>
REVENUES - Tobacco Excise tax	\$ 1,446,456	1,435,107	1,503,729
EXPENDITURES - Finance	15,920	11,408	11,609
Excess of revenues over expenditures	<u>1,430,536</u>	<u>1,423,699</u>	<u>1,492,120</u>
OTHER FINANCING USES			
Transfers to:			
General Fund	(1,099,600)	(1,224,600)	(1,347,900)
Sales Tax Special Revenue Fund	-	-	(407,100)
Bartlett Regional Hospital Enterprise Fund	(278,000)	(155,400)	(185,700)
Total other financing uses	<u>(1,377,600)</u>	<u>(1,380,000)</u>	<u>(1,940,700)</u>
Net change in fund balance	52,936	43,699	(448,580)
Fund balance at beginning of year	<u>79,864</u>	<u>36,165</u>	<u>484,745</u>
Fund balance at end of year	\$ <u><u>132,800</u></u>	<u><u>79,864</u></u>	<u><u>36,165</u></u>

TOBACCO EXCISE TAX

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

For the fiscal year ended June 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Tobacco Excise tax	\$ 1,400,000	1,400,000	1,446,456	46,456
EXPENDITURES - Finance	26,300	26,300	15,920	10,380
Excess of revenues over expenditures	<u>1,373,700</u>	<u>1,373,700</u>	<u>1,430,536</u>	<u>56,836</u>
OTHER FINANCING USES				
Transfers to:				
General Fund	(1,099,600)	(1,099,600)	(1,099,600)	-
Bartlett Regional Hospital Enterprise Fund	(278,000)	(278,000)	(278,000)	-
Total other financing uses	<u>(1,377,600)</u>	<u>(1,377,600)</u>	<u>(1,377,600)</u>	<u>-</u>
Net change in fund balance	\$ <u>(3,900)</u>	<u>(3,900)</u>	52,936	<u>56,836</u>
Fund balance at beginning of year			<u>79,864</u>	
Fund balance at end of year			\$ <u>132,800</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, 2013, 2012 and 2011

	<u>2013</u>	<u>2012</u>	<u>2011</u>
REVENUES - State sources	\$ -	-	-
EXPENDITURES - Community development	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	-	-	-
Fund balance at beginning of year	<u>111,640</u>	<u>111,640</u>	<u>111,640</u>
Fund balance at end of year	<u>\$ 111,640</u>	<u>111,640</u>	<u>111,640</u>



CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

VISITOR SERVICES

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

For the fiscal years ended June 30, 2013, 2012 and 2011

	<u>2013</u>	<u>2012</u>	<u>2011</u>
REVENUES			
State sources	\$ 35,990	30,646	18,121
Rental and leases	354,432	373,529	396,868
Fines and foreitures	100	-	941
Charges for services	2,915	461	1,078
Licenses, permits and fees	69,620	60,886	69,024
Other	2,223	4,595	377
Total revenues	<u>465,280</u>	<u>470,117</u>	<u>486,409</u>
EXPENDITURES - Tourism and conventions			
Total expenditures	<u>2,050,789</u>	<u>2,013,360</u>	<u>1,832,870</u>
Deficiency of revenues over expenditures	<u>(1,585,509)</u>	<u>(1,543,243)</u>	<u>(1,346,461)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from General Fund	185,000	215,000	260,000
Transfers from Special Revenue Funds:			
Hotel Tax	1,127,800	1,118,800	1,000,200
Marine Passenger Fee	277,600	252,000	225,300
Transfers to Marine Passenger Fee	(19,185)	(10,625)	(7,670)
Total other financing sources (uses)	<u>1,571,215</u>	<u>1,575,175</u>	<u>1,477,830</u>
Net change in fund balance	(14,294)	31,932	131,369
Fund balance at beginning of year	<u>378,979</u>	<u>347,047</u>	<u>215,678</u>
Fund balance at end of year	<u>\$ 364,685</u>	<u>378,979</u>	<u>347,047</u>

VISITOR SERVICES

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

For the fiscal year ended June 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State sources	\$ -	35,990	35,990	-
Rental and leases	350,700	350,700	354,432	3,732
Fines and forfeitures	1,000	1,000	100	(900)
Charges for services	5,000	5,000	2,915	(2,085)
Licenses, permits, and fees	70,400	70,400	69,620	(780)
Other	2,400	2,400	2,223	(177)
Total revenues	<u>429,500</u>	<u>465,490</u>	<u>465,280</u>	<u>(210)</u>
EXPENDITURES - Tourism and conventions	<u>2,102,700</u>	<u>2,148,059</u>	<u>2,055,052</u>	<u>93,007</u>
Total expenditures and encumbrances	<u>2,102,700</u>	<u>2,148,059</u>	<u>2,055,052</u>	<u>93,007</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(1,673,200)</u>	<u>(1,682,569)</u>	<u>(1,589,772)</u>	<u>92,797</u>
OTHER FINANCING SOURCES (USES)				
Transfers from:				
General Fund	185,000	185,000	185,000	-
Special Revenue Funds:				
Hotel Tax	1,127,800	1,127,800	1,127,800	-
Marine Passenger Fee	277,600	277,600	277,600	-
Transfers to Marine Passenger Fee	-	(19,185)	(19,185)	-
Total other financing sources (uses)	<u>1,590,400</u>	<u>1,571,215</u>	<u>1,571,215</u>	<u>-</u>
Net change in fund balance budgetary basis \$	<u>(82,800)</u>	<u>(111,354)</u>	<u>(18,557)</u>	<u>92,797</u>
Fund balance at beginning of year			<u>378,979</u>	
Fund balance at end of year			360,422	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			7,627	
Change in compensated absences, assignment of fund balance			<u>(3,364)</u>	
Fund balance at end of year - GAAP basis			<u>\$ 364,685</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, 2013, 2012 and 2011

	<u>2013</u>	<u>2012</u>	<u>2011</u>
REVENUES - Donations and contributions	\$ 3,138	4,052	4,753
EXPENDITURES - Libraries	<u>-</u>	<u>3,732</u>	<u>-</u>
Excess of revenues over expenditures	3,138	320	4,753
Fund balance at beginning of year	<u>143,715</u>	<u>143,395</u>	<u>138,642</u>
Fund balance at end of year	<u>\$ 146,853</u>	<u>143,715</u>	<u>143,395</u>

LIBRARY MINOR CONTRIBUTIONS

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

For the fiscal year ended June 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Donations and contributions	\$ 4,000	4,000	3,138	(862)
EXPENDITURES - Libraries	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Excess of revenues over expenditures	\$ <u>(21,000)</u>	<u>(21,000)</u>	3,138	<u>24,138</u>
Fund balance at beginning of year			<u>143,715</u>	
Fund balance at end of year			\$ <u>146,853</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, 2013, 2012 and 2011

	<u>2013</u>	<u>2012</u>	<u>2011</u>
REVENUES			
State sources	\$ 66,783	51,278	39,042
Charges for services	1,347,872	1,357,668	1,174,454
Contracted services	114,514	71,593	75,036
Licenses, permits & fees	207,306	244,030	202,602
Sales	33,324	36,262	56,734
Rentals and leases	191,864	183,576	174,990
Donations & contributions	15,106	14,022	38,780
Total revenues	<u>1,976,769</u>	<u>1,958,429</u>	<u>1,761,638</u>
EXPENDITURES - Recreation	<u>2,528,769</u>	<u>2,468,678</u>	<u>2,402,519</u>
Deficiency of revenues over expenditures	<u>(552,000)</u>	<u>(510,249)</u>	<u>(640,881)</u>
OTHER FINANCING SOURCES			
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	198,000	239,751	109,119
Fund deficit at beginning of the year	<u>(245,743)</u>	<u>(485,494)</u>	<u>(594,613)</u>
Fund deficit at end of year	<u>\$ (47,743)</u>	<u>(245,743)</u>	<u>(485,494)</u>

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

For the fiscal year ended June 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State shared revenue	\$ -	66,783	66,783	-
Charges for services	1,304,000	1,304,000	1,347,872	43,872
Contracted services	110,100	110,100	114,514	4,414
Licenses, permits & fees	290,000	290,000	207,306	(82,694)
Sales	38,000	38,000	33,324	(4,676)
Rentals and leases	246,000	246,000	191,864	(54,136)
Donations and contributions	11,500	11,500	15,106	3,606
Total revenues	<u>1,999,600</u>	<u>2,066,383</u>	<u>1,976,769</u>	<u>(89,614)</u>
EXPENDITURES - Recreation	<u>2,706,100</u>	<u>2,772,883</u>	<u>2,528,769</u>	<u>244,114</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(706,500)</u>	<u>(706,500)</u>	<u>(552,000)</u>	<u>154,500</u>
OTHER FINANCING SOURCES				
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 balance	<u>\$ 43,500</u>	<u>43,500</u>	<u>198,000</u>	<u>154,500</u>
Fund deficit at beginning of year			<u>(245,743)</u>	
Fund deficit at end of year - GAAP basis			<u>\$ (47,743)</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, 2013, 2012 and 2011

	<u>2013</u>	<u>2012</u>	<u>2011</u>
REVENUES			
Charges for services	\$ 79,039	75,330	8,050
Licenses, permits & fees	-	1,100	600
Fines and forfeitures	20,717	20,249	19,669
Rentals and leases	291,584	274,544	246,466
Total revenues	<u>391,340</u>	<u>371,223</u>	<u>274,785</u>
EXPENDITURES - Public Transportation			
Deficiency of revenues over expenditures	<u>(102,653)</u>	<u>(64,004)</u>	<u>(69,733)</u>
OTHER FINANCING SOURCES			
Transfers from:			
General Fund	-	72,300	72,300
Roaded Service Area Special Revenue Fund	47,000	-	-
Total other financing sources	<u>47,000</u>	<u>72,300</u>	<u>72,300</u>
Net change in fund balance	(55,653)	8,296	2,567
Fund balance at beginning of year	<u>91,642</u>	<u>83,346</u>	<u>80,779</u>
Fund balance at end of year	<u>\$ 35,989</u>	<u>91,642</u>	<u>83,346</u>

DOWNTOWN PARKING

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

For the fiscal year ended June 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Rentals and leases	\$ 330,000	330,000	291,584	(38,416)
Fines and forfeitures	18,000	18,000	20,717	2,717
Licenses, permits & fees	1,200	1,200	-	(1,200)
Charges for services	45,000	45,000	79,039	34,039
Total revenues	<u>394,200</u>	<u>394,200</u>	<u>391,340</u>	<u>(2,860)</u>
EXPENDITURES - Public transportation	<u>453,700</u>	<u>537,152</u>	<u>500,223</u>	<u>36,929</u>
Excess (deficiency) of revenues over expenditures and encumbrances	(59,500)	(142,952)	(108,883)	34,069
OTHER FINANCING SOURCES				
Transfers from:				
Roaded Service Area Special Revenue Fund	<u>47,000</u>	<u>47,000</u>	<u>47,000</u>	<u>-</u>
Total other financing sources	<u>47,000</u>	<u>47,000</u>	<u>47,000</u>	<u>-</u>
Net change in fund balance budgetary basis	\$ <u>(12,500)</u>	<u>(95,952)</u>	(61,883)	<u>34,069</u>
Fund balance at beginning of year			<u>91,642</u>	
Fund balance at end of year			29,759	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			<u>6,230</u>	
Fund balance at end of year - GAAP basis			\$ <u>35,989</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, 2013, 2012 and 2011

	<u>2013</u>	<u>2012</u>	<u>2011</u>
REVENUES			
Charges for services	\$ 2,825,479	2,634,080	2,557,851
Total revenue	<u>2,825,479</u>	<u>2,634,080</u>	<u>2,557,851</u>
EXPENDITURES - Other	5,500	5,500	2,800
Excess of revenues over expenditures	<u>2,819,979</u>	<u>2,628,580</u>	<u>2,555,051</u>
OTHER FINANCING USES			
Transfers to Enterprise Funds Capital Projects	(2,800,000)	(7,310,000)	(1,500,000)
Total other financing uses	<u>(2,800,000)</u>	<u>(7,310,000)</u>	<u>(1,500,000)</u>
Net change in fund balance	19,979	(4,681,420)	1,055,051
Fund balance at beginning of year	<u>61,627</u>	<u>4,743,047</u>	<u>3,687,996</u>
Fund balance at end of year	<u>\$ 81,606</u>	<u>61,627</u>	<u>4,743,047</u>

PORT DEVELOPMENT

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

For the fiscal year ended June 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State sources	\$ 4,389,600	4,389,600	-	(4,389,600)
Charges for services	2,851,300	2,851,300	2,825,479	(25,821)
Total revenues	<u>7,240,900</u>	<u>7,240,900</u>	<u>2,825,479</u>	<u>(4,415,421)</u>
EXPENDITURES - Other	5,500	5,500	5,500	-
Excess of revenues over expenditures	<u>7,235,400</u>	<u>7,235,400</u>	<u>2,819,979</u>	<u>(4,415,421)</u>
OTHER FINANCING USES				
Transfers to Enterprise Funds Capital Projects	(6,800,000)	(6,800,000)	(2,800,000)	4,000,000
Total other financing uses	<u>(6,800,000)</u>	<u>(6,800,000)</u>	<u>(2,800,000)</u>	<u>4,000,000</u>
Net change in fund balance	<u>\$ 435,400</u>	<u>435,400</u>	19,979	<u>(415,421)</u>
Fund balance at beginning of year			<u>61,627</u>	
Fund balance at end of year			<u>\$ 81,606</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, 2013, 2012 and 2011

	<u>2013</u>	<u>2012</u>	<u>2011</u>
REVENUES			
State sources	\$ 40,000	53,000	-
Sales	1,082	603	153
Investment and interest income	-	177	4,699
Total revenues	<u>41,082</u>	<u>53,780</u>	<u>4,852</u>
EXPENDITURES			
Affordable Housing Program	<u>69,000</u>	<u>114,140</u>	<u>100,000</u>
Excess (deficiency) of revenues over expenditures	(27,918)	(60,360)	(95,148)
Fund balance at beginning of year, as restated	<u>851,112</u>	<u>911,472</u>	<u>1,006,620</u>
Fund balance at end of year	<u>\$ 823,194</u>	<u>851,112</u>	<u>911,472</u>

AFFORDABLE HOUSING

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

For the fiscal year ended June 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State sources	\$ -	-	40,000	40,000
Sales	351,600	49,800	1,082	(48,718)
Total revenues	<u>351,600</u>	<u>49,800</u>	<u>41,082</u>	<u>(8,718)</u>
EXPENDITURES				
Affordable Housing Program	<u>368,800</u>	<u>368,800</u>	<u>69,000</u>	<u>299,800</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(17,200)</u>	<u>(319,000)</u>	(27,918)	<u>291,082</u>
Fund balance at beginning of year, as restated			<u>851,112</u>	
Fund balance at end of year			\$ <u><u>823,194</u></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, 2013, 2012 and 2011

	<u>2013</u>	<u>2012</u>	<u>2011</u>
REVENUES			
Property taxes	\$ 1,640,190	1,654,333	1,254,618
State sources	496,271	439,766	268,058
Federal sources	135,789	140,677	44,758
Charges for services	20,746	21,216	13,821
Contracted services - fire	562,300	517,900	494,200
Donations and contributions	6,546	205	1,411
Total revenues	<u>2,861,842</u>	<u>2,774,097</u>	<u>2,076,866</u>
EXPENDITURES - Fire protection services	<u>3,785,971</u>	<u>3,876,178</u>	<u>3,460,686</u>
Deficiency of revenues over expenditures	<u>(924,129)</u>	<u>(1,102,081)</u>	<u>(1,383,820)</u>
OTHER FINANCING SOURCES			
Transfer from General Fund	50,000	-	-
Transfers from Special Revenue Funds:			
Sales Tax	1,171,000	1,019,800	1,086,000
Marine Passenger Fee	70,000	84,000	84,000
Total other financing sources	<u>1,291,000</u>	<u>1,103,800</u>	<u>1,170,000</u>
Net change in fund balance	366,871	1,719	(213,820)
Fund balance at beginning of year	<u>962,254</u>	<u>960,535</u>	<u>1,174,355</u>
Fund balance at end of year	<u>\$ 1,329,125</u>	<u>962,254</u>	<u>960,535</u>

FIRE SERVICE AREA

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

For the fiscal year ended June 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Property taxes	\$ 1,656,100	1,656,100	1,640,190	(15,910)
State sources	10,000	496,406	496,271	(135)
Federal sources	-	172,175	135,789	(36,386)
Charges for services	16,500	16,500	20,746	4,246
Contracted services - fire	562,300	562,300	562,300	-
Donations and contributions	-	6,186	6,546	360
Total revenues	<u>2,244,900</u>	<u>2,909,667</u>	<u>2,861,842</u>	<u>(47,825)</u>
EXPENDITURES - Fire protection services	<u>3,378,700</u>	<u>4,102,346</u>	<u>3,851,752</u>	<u>250,594</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(1,133,800)</u>	<u>(1,192,679)</u>	<u>(989,910)</u>	<u>202,769</u>
OTHER FINANCING SOURCES				
Transfer from General Fund	-	50,000	50,000	-
Transfers from Special Revenue Funds:				
Sales Tax	1,171,000	1,171,000	1,171,000	-
Marine Passenger Fee	70,000	70,000	70,000	-
Total other financing sources	<u>1,241,000</u>	<u>1,291,000</u>	<u>1,291,000</u>	<u>-</u>
Net change in fund balance budgetary basis	<u>\$ 107,200</u>	<u>98,321</u>	<u>301,090</u>	<u>202,769</u>
Fund balance at beginning of year			<u>962,254</u>	
Fund balance at end of year			1,263,344	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			21,809	
Change in compensated absences, assignment of fund balance			<u>43,972</u>	
Fund balance at end of year - GAAP basis			<u>\$ 1,329,125</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, 2013, 2012 and 2011

	<u>2013</u>	<u>2012</u>	<u>2011</u>
REVENUES - Marine passenger fees	\$ 4,727,985	4,391,675	4,265,755
EXPENDITURES - Other	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>
Excess of revenues over expenditures	<u>4,722,485</u>	<u>4,386,175</u>	<u>4,260,255</u>
OTHER FINANCING SOURCES (USES)			
Transfers from:			
General Fund	25,895	1,827	47,700
Special Revenue Funds:			
Visitor Services	19,185	10,625	7,670
Roaded Service Area	30,474	9,425	48,440
Transfers to:			
General Fund	(1,574,100)	(2,209,000)	(1,492,400)
Special Revenue Funds:			
Visitor Services	(277,600)	(252,000)	(225,300)
Roaded Service Area	(1,119,000)	(1,147,600)	(1,101,800)
Fire Service Area	(70,000)	(84,000)	(84,000)
Enterprise Funds:			
Airport	-	(159,100)	(164,000)
Bartlett Regional Hospital	-	(29,400)	(29,600)
Dock	(287,500)	(154,000)	(154,100)
Internal Service Fund, Central Equipment	(175,000)	-	-
Dock Enterprise Fund Capital Project	(1,171,800)	(603,900)	-
Capital Projects Funds	(75,554)	(21,877)	(1,127,710)
Total other financing sources (uses)	<u>(4,675,000)</u>	<u>(4,639,000)</u>	<u>(4,275,100)</u>
Net change in fund balance	47,485	(252,825)	(14,845)
Fund balance at beginning of year	<u>19,344</u>	<u>272,169</u>	<u>287,014</u>
Fund balance at end of year	<u>\$ 66,829</u>	<u>19,344</u>	<u>272,169</u>

MARINE PASSENGER FEE

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

For the fiscal year ended June 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Marine passenger fees	\$ 4,752,100	4,752,100	4,727,985	(24,115)
EXPENDITURES - Other	5,500	5,500	5,500	-
Excess of revenues over expenditures	4,746,600	4,746,600	4,722,485	(24,115)
OTHER FINANCING SOURCES (USES)				
Transfers from:				
General Fund	-	25,895	25,895	-
Special Revenue Funds:				
Visitor Services	-	19,185	19,185	-
Roaded Service Area	-	30,474	30,474	-
Transfers to:				
General Fund	(1,574,100)	(1,574,100)	(1,574,100)	-
Special Revenue Funds:				
Visitor Services	(277,600)	(277,600)	(277,600)	-
Roaded Service Area	(1,119,000)	(1,119,000)	(1,119,000)	-
Fire Service Area	(70,000)	(70,000)	(70,000)	-
Enterprise Funds:				
Dock	(287,500)	(287,500)	(287,500)	-
Internal Service Fund, Central Equipment	(175,000)	(175,000)	(175,000)	-
Dock Enterprise Fund Capital Project	(1,171,800)	(1,171,800)	(1,171,800)	-
Capital Projects Funds	-	(75,554)	(75,554)	-
Total other financing sources (uses)	(4,675,000)	(4,675,000)	(4,675,000)	-
Net change in fund balance	\$ 71,600	71,600	47,485	(24,115)
Fund balance at beginning of year			19,344	
Fund balance at end of year			\$ 66,829	