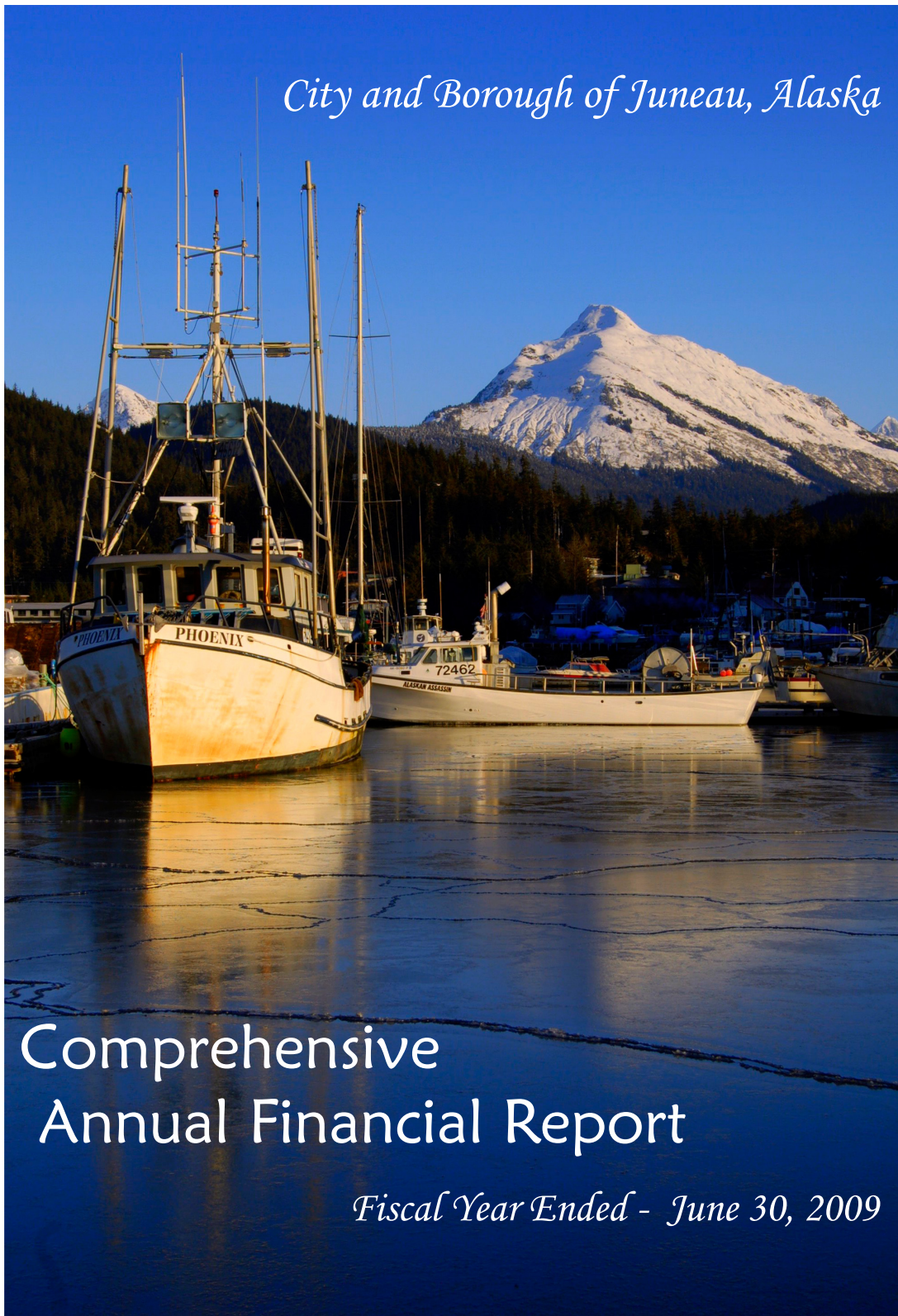


City and Borough of Juneau, Alaska



Comprehensive Annual Financial Report

Fiscal Year Ended - June 30, 2009

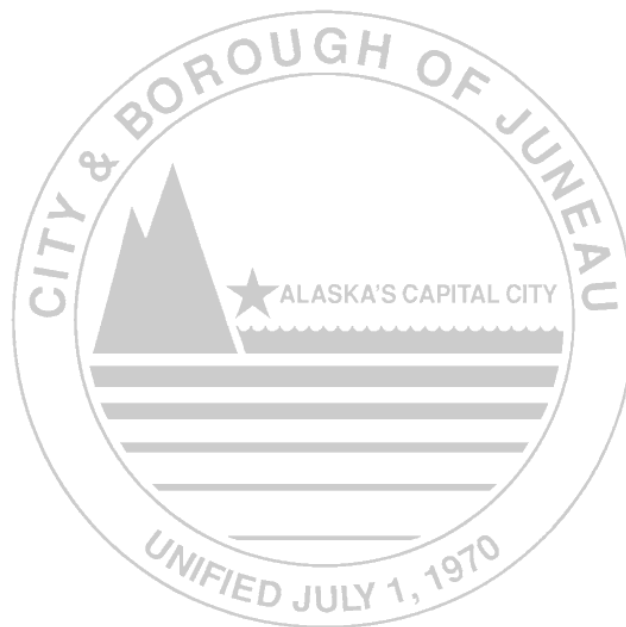


Ex. 090, p. 1

CITY and BOROUGH OF JUNEAU

FOR THE FISCAL YEAR July 1, 2008 to June 30, 2009

COMPREHENSIVE ANNUAL FINANCIAL REPORT



PREPARED BY:

DEPARTMENT OF FINANCE
CONTROLLER'S DIVISION

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

Ex. 090, p. 2

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenues from specific sources, including grants, service fees, rental charges and sales taxes, which are designated to finance particular functions and activities. This section contains a combining non-major balance sheet and a combining non-major statement of revenues, expenditures, and changes in fund balance for fiscal year ended June 30, 2009. This section also includes individual three-year comparative statements of revenues, expenditures, and changes in fund balance and budget and actual presentations for all of the following special revenue funds.

Major Special Revenue Funds

Roaded Service Area - To account for revenues and expenditures related to the roaded service area within the City and Borough of Juneau.

Sales Tax - To account for revenues received from tax on the sale of goods and services. Funds are designated for use in specific areas and/or for specific purposes as advised by the ballot initiatives for each of the components of the CBJ's permanent and temporary sales tax.

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

Non-Major Special Revenue Funds

Hotel Tax - To account for revenues from tax on transient room rentals. Proceeds are used to fund operations of the convention center and the Juneau Convention and Visitors Bureau and Southeast Alaska Marketing Council.

Tobacco Excise Tax - To account for revenues received from excise taxes levied on the imported value of tobacco products. Funds are used specifically for various social service functions.

Capital Transit - To account for revenues and expenditures for the operation of the mass transit bus system.

Community Development Block Grant - To account for revenues and expenditures for the Community Development Block Grants received from the U. S. Federal Government.

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

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.

Low-income Housing - To account for a grant received from the State to stimulate low-income housing development in the Juneau area.

Fire Service Area - To account for revenues and expenditures related to the fire service area within the City and Borough of Juneau.

Marine Passenger Fee - To account for revenues approved by the voters to mitigate the cost of tourism and tourism development.

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

Combining Balance Sheet

June 30, 2009

	Hotel Tax	Tobacco Excise Tax	Capital Transit	Community Development Block Grant
ASSETS				
Equity in central treasury	\$ 401,432	-	815,472	-
Receivables, net of allowance for doubtful accounts:				
Accounts	-	-	81,212	276,175
Taxes	162,117	-	-	-
State of Alaska	-	-	5,561	-
Long-term notes	-	-	-	89,674
Inventories	-	-	360,366	-
Total assets	<u>\$ 563,549</u>	<u>-</u>	<u>1,262,611</u>	<u>365,849</u>
LIABILITIES				
Interfund payable to other funds	\$ -	7,712	-	164,535
Accounts payable	-	-	47,426	-
Accrued salaries, payroll taxes, and withholdings payable	-	-	191,922	-
Deferred revenues	-	-	-	89,674
Advance from General Fund	-	-	-	-
Total liabilities	<u>-</u>	<u>7,712</u>	<u>239,348</u>	<u>254,209</u>
FUND BALANCES (DEFICITS)				
Reserved:				
Subsequent year expenditures	199,700	-	282,800	-
Encumbrances	-	-	16,887	-
Long-term notes receivable	-	-	-	-
Unreserved:				
Designated-Compensated absences	-	-	231,944	-
Undesignated	363,849	(7,712)	491,632	111,640
Total fund balances (deficits)	<u>563,549</u>	<u>(7,712)</u>	<u>1,023,263</u>	<u>111,640</u>
Total liabilities and fund balances	<u>\$ 563,549</u>	<u>-</u>	<u>1,262,611</u>	<u>365,849</u>



<u>Mental Health</u>	<u>Visitor Services</u>	<u>Library Minor Contributions</u>	<u>Sustainability</u>	<u>Eaglecrest</u>	<u>Down-town Parking</u>	<u>Port Development</u>
-	229,067	133,158	-	-	77,209	2,408,558
-	74,887	-	-	59,108	-	177,056
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	207,903	-	-
-	<u>303,954</u>	<u>133,158</u>	-	<u>267,011</u>	<u>77,209</u>	<u>2,585,614</u>
-	-	-	-	-	-	-
-	12,637	-	-	6,287	3,953	-
-	21,023	-	-	34,930	-	-
-	13,910	-	-	-	20,546	-
-	-	-	-	933,769	-	-
-	<u>47,570</u>	-	-	<u>974,986</u>	<u>24,499</u>	-
-	128,600	-	-	-	31,500	-
-	2,000	-	-	1,860	-	-
-	-	-	-	-	-	-
-	14,269	-	-	-	-	-
-	111,515	133,158	-	(709,835)	21,210	2,585,614
-	<u>256,384</u>	<u>133,158</u>	-	<u>(707,975)</u>	<u>52,710</u>	<u>2,585,614</u>
-	<u>303,954</u>	<u>133,158</u>	-	<u>267,011</u>	<u>77,209</u>	<u>2,585,614</u>

(Continued)

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

Combining Balance Sheet, continued

June 30, 2009

	Low- income <u>Housing</u>	Fire Service <u>Area</u>	Marine Passenger <u>Fee</u>	<u>Total</u>
ASSETS				
Equity in central treasury	\$ 601,675	1,723,919	-	6,390,490
Receivables, net of allowance for doubtful accounts:				
Accounts	-	2,579	991,287	1,662,304
Taxes	-	5,175	-	167,292
State of Alaska	-	-	-	5,561
Long-term notes	498,010	-	-	587,684
Inventories	-	-	-	568,269
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	\$ <u>1,099,685</u>	<u>1,731,673</u>	<u>991,287</u>	<u>9,381,600</u>
LIABILITIES				
Interfund payable to other funds	\$ -	-	730,508	902,755
Accounts payable	-	57,935	-	128,238
Accrued salaries, payroll taxes, and withholdings payable	-	269,053	-	516,928
Deferred revenues	132,566	10,932	-	267,628
Advance from General Fund	-	-	-	933,769
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>132,566</u>	<u>337,920</u>	<u>730,508</u>	<u>2,749,318</u>
FUND BALANCES (DEFICITS)				
Reserved:				
Subsequent year expenditures	-	560,000	44,200	1,246,800
Encumbrances	-	8,235	-	28,982
Long-term notes receivable	365,444	-	-	365,444
Unreserved:				
Designated-Compensated absences	-	444,639	-	690,852
Undesignated	601,675	380,879	216,579	4,300,204
Total fund balances (deficit)	<u>967,119</u>	<u>1,393,753</u>	<u>260,779</u>	<u>6,632,282</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	\$ <u>1,099,685</u>	<u>1,731,673</u>	<u>991,287</u>	<u>9,381,600</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, 2009

	Hotel <u>Tax</u>	Tobacco <u>Excise Tax</u>	Capital <u>Transit</u>	Community Development Block <u>Grant</u>
REVENUES				
Taxes	\$ 1,066,795	-	-	-
State sources:				
State shared revenue	-	-	287,347	-
Grants - other	-	-	1,116,342	276,174
Federal sources				
Local sources	-	515,491	-	-
Charges for services	-	-	792,588	-
Contracted services	-	-	-	-
Licenses, permits and fees	-	-	-	-
Land sales	-	-	-	-
Rentals	-	-	-	-
Other	-	-	(2,339)	-
Total revenues	<u>1,066,795</u>	<u>515,491</u>	<u>2,193,938</u>	<u>276,174</u>
EXPENDITURES				
Current:				
Recreation	-	-	-	-
Community development and lands management	-	-	-	276,174
Public safety	-	-	-	-
Public transportation	-	-	5,766,031	-
Tourism and conventions	-	-	-	-
Other	26,228	12,903	-	-
Total expenditures	<u>26,228</u>	<u>12,903</u>	<u>5,766,031</u>	<u>276,174</u>
Excess (deficiency) of revenues over expenditures	<u>1,040,567</u>	<u>502,588</u>	<u>(3,572,093)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	-	-	4,025,500	-
Transfers to other funds	(1,135,000)	(538,800)	-	-
Total other financing sources (uses)	<u>(1,135,000)</u>	<u>(538,800)</u>	<u>4,025,500</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and financing uses	(94,433)	(36,212)	453,407	-
Fund balances (deficits) at beginning of year	<u>657,982</u>	<u>28,500</u>	<u>569,856</u>	<u>111,640</u>
Fund balances (deficits) at end of year	<u>\$ 563,549</u>	<u>(7,712)</u>	<u>1,023,263</u>	<u>111,640</u>

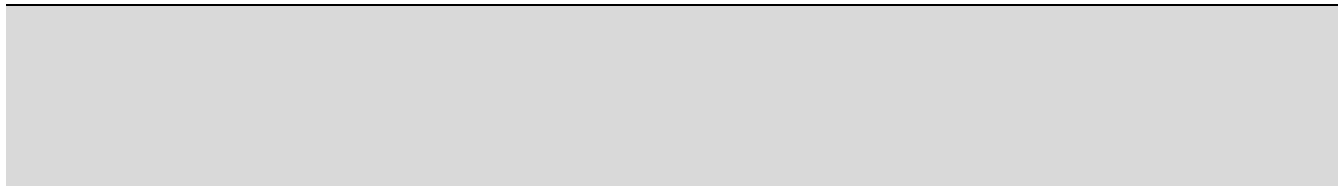
(Continued)

Non-Major Special Revenue Funds

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

For the fiscal year ended June 30, 2009

	<u>Mental Health</u>	<u>Visitor Services</u>	<u>Library Minor Contributions</u>	<u>Sustainability</u>
REVENUES				
Taxes	\$ -	-	-	-
State sources:				
State shared revenue	-	31,971	-	-
Grants - other	-	-	-	-
Federal sources				
Local sources	-	-	-	-
Charges for services	6,442	-	-	-
Contracted services	-	-	-	-
Licenses, permits and fees	-	-	-	-
Land sales	-	-	-	-
Rentals	-	265,626	-	-
Other	-	147,108	7,252	-
Total revenues	<u>6,442</u>	<u>444,705</u>	<u>7,252</u>	<u>-</u>
EXPENDITURES				
Current:				
Recreation	-	-	-	-
Community development and lands management	-	-	-	-
Public safety	-	-	-	-
Public transportation	-	-	-	-
Tourism and conventions	-	1,954,510	-	-
Other	-	-	-	-
Total expenditures	<u>-</u>	<u>1,954,510</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>6,442</u>	<u>(1,509,805)</u>	<u>7,252</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	-	1,413,000	-	2,000,000
Transfers to other funds	(8,760)	-	-	(2,000,000)
Total other financing sources (uses)	<u>(8,760)</u>	<u>1,413,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and financing uses	(2,318)	(96,805)	7,252	-
Fund balances (deficits) at beginning of year	<u>2,318</u>	<u>353,189</u>	<u>125,906</u>	<u>-</u>
Fund balances (deficits) at end of year	<u>\$ -</u>	<u>256,384</u>	<u>133,158</u>	<u>-</u>



<u>Eaglecrest</u>	<u>Down- town Parking</u>	<u>Port Development</u>	<u>Low- income Housing</u>	<u>Fire Service Area</u>	<u>Marine Passenger Fee</u>	<u>Total</u>
-	-	-	-	1,249,677	-	2,316,472
66,936	-	-	-	370,416	-	756,670
-	-	-	-	6,364	-	1,398,880
-	-	-	-	30,846	-	30,846
-	-	-	-	-	-	515,491
1,613,943	200,607	-	-	-	-	2,613,580
-	-	-	-	475,400	-	475,400
-	-	3,033,882	-	4,056	5,062,231	8,100,169
-	-	-	(299)	-	-	(299)
-	-	-	-	-	-	265,626
-	-	-	(880)	12,686	-	163,827
<u>1,680,879</u>	<u>200,607</u>	<u>3,033,882</u>	<u>(1,179)</u>	<u>2,149,445</u>	<u>5,062,231</u>	<u>16,636,662</u>
2,333,294	-	-	-	-	-	2,333,294
-	-	-	-	-	-	276,174
-	-	-	-	2,972,426	-	2,972,426
-	-	-	-	-	-	5,766,031
-	-	-	-	-	-	1,954,510
-	288,161	4,500	-	-	4,500	336,292
<u>2,333,294</u>	<u>288,161</u>	<u>4,500</u>	<u>-</u>	<u>2,972,426</u>	<u>4,500</u>	<u>13,638,727</u>
<u>(652,415)</u>	<u>(87,554)</u>	<u>3,029,382</u>	<u>(1,179)</u>	<u>(822,981)</u>	<u>5,057,731</u>	<u>2,997,935</u>
700,000	85,000	-	-	1,415,100	-	9,638,600
-	-	(1,750,000)	-	-	(5,890,051)	(11,322,611)
<u>700,000</u>	<u>85,000</u>	<u>(1,750,000)</u>	<u>-</u>	<u>1,415,100</u>	<u>(5,890,051)</u>	<u>(1,684,011)</u>
47,585	(2,554)	1,279,382	(1,179)	592,119	(832,320)	1,313,924
<u>(755,560)</u>	<u>55,264</u>	<u>1,306,232</u>	<u>968,298</u>	<u>801,634</u>	<u>1,093,099</u>	<u>5,318,358</u>
<u>(707,975)</u>	<u>52,710</u>	<u>2,585,614</u>	<u>967,119</u>	<u>1,393,753</u>	<u>260,779</u>	<u>6,632,282</u>

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, 2009, 2008 and 2007

	<u>2009</u>	<u>2008</u>	<u>2007</u>
REVENUES			
Property taxes	\$ 9,617,711	7,544,102	7,896,931
State sources:			
State shared revenue	1,186,771	1,051,882	1,027,056
Grants	49,447	87,710	70,407
Forest receipts	1,169,579	842,998	1,388,208
Federal source - grant	2,108	6,963	2,794
Licenses, permits and fees	1,969,502	2,095,733	1,666,781
Fines and forfeitures	760,138	705,423	722,111
Other	24,439	54,674	24,554
Total revenues	<u>14,779,695</u>	<u>12,389,485</u>	<u>12,798,842</u>
EXPENDITURES			
Education	200,000	200,000	200,000
Parks and recreation	3,949,820	3,798,765	3,274,685
Public safety - police	12,724,360	11,854,588	10,065,513
Public works - roads and street maintenance	5,265,472	4,481,577	4,532,507
Total expenditures	<u>22,139,652</u>	<u>20,334,930</u>	<u>18,072,705</u>
Deficiency of revenues over expenditures	<u>(7,359,957)</u>	<u>(7,945,445)</u>	<u>(5,273,863)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from Special Revenue Funds:			
Sales Tax	12,343,400	9,632,900	9,900,000
Marine Passenger Fee	808,300	604,200	604,900
Transfers to:			
General Fund	(173,764)	-	(175,000)
Special Revenue Funds:			
Capital Transit	(3,860,000)	(3,246,700)	(3,115,800)
Marine Passenger Fee	-	(20,200)	(21,700)
Eaglecrest	(25,000)	(25,000)	(25,000)
Fire Service Area	-	-	(368,496)
Total other financing sources (uses)	<u>9,092,936</u>	<u>6,945,200</u>	<u>6,798,904</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	1,732,979	(1,000,245)	1,525,041
Fund balance at beginning of year	<u>4,370,384</u>	<u>5,370,629</u>	<u>3,845,588</u>
Fund balance at end of year	<u>\$ 6,103,363</u>	<u>4,370,384</u>	<u>5,370,629</u>

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

For the fiscal year ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Property taxes	\$ 9,768,300	9,768,300	9,617,711	(150,589)
State sources:				
State shared revenue	55,000	1,285,175	1,186,771	(98,404)
Grants	62,500	87,869	49,447	(38,422)
Forest receipts	-	-	1,169,579	1,169,579
Federal source - grant	2,900	2,900	2,108	(792)
Licenses, permits and fees	2,058,900	2,062,214	1,969,502	(92,712)
Fines and forfeitures	737,500	737,330	760,138	22,808
Other	40,300	41,671	24,439	(17,232)
Total revenues	<u>12,725,400</u>	<u>13,985,459</u>	<u>14,779,695</u>	<u>794,236</u>
EXPENDITURES				
Education	200,000	200,000	200,000	-
Parks and recreation	4,277,100	4,553,309	3,977,387	575,922
Public safety - police	12,832,900	13,751,217	12,837,565	913,652
Public works - roads and street maintenance	4,949,300	5,570,428	5,445,548	124,880
Total expenditures and encumbrances	<u>22,259,300</u>	<u>24,074,954</u>	<u>22,460,500</u>	<u>1,614,454</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(9,533,900)</u>	<u>(10,089,495)</u>	<u>(7,680,805)</u>	<u>2,408,690</u>
OTHER FINANCING SOURCES (USES)				
Transfers from Special Revenue Funds:				
Sales Tax	12,343,400	12,343,400	12,343,400	-
Marine Passenger Fee	808,300	808,300	808,300	-
Transfers to:				
General Fund	-	(173,764)	(173,764)	-
Special Revenue Funds:				
Capital Transit	(3,860,000)	(3,860,000)	(3,860,000)	-
Eaglecrest	(25,000)	(25,000)	(25,000)	-
Total other financing sources (uses)	<u>9,266,700</u>	<u>9,092,936</u>	<u>9,092,936</u>	<u>-</u>
Net change in fund balance	\$ <u>(267,200)</u>	<u>(996,559)</u>	1,412,131	<u>2,408,690</u>
Fund balance at beginning of year			4,370,384	
Fund balance at end of year			5,782,515	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			159,912	
Change in compensated absences, designation of fund balance			<u>160,936</u>	
Fund balance at end of year - GAAP basis			\$ <u>6,103,363</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, 2009, 2008 and 2007

	<u>2009</u>	<u>2008</u>	<u>2007</u>
REVENUES			
General sales tax:			
Areawide 2%	\$ 15,934,889	16,172,681	15,473,614
Areawide Special Capital Projects 1%	5,180,600	-	-
Areawide Multiple Projects 1% Prop 1 2006	2,786,850	8,088,906	7,736,807
Areawide Capital Projects 1%	7,967,448	8,088,905	7,736,807
Areawide Emergency Budget Reserve/ Capital Projects/Youth Activities 1%	7,967,450	8,094,035	7,736,808
Total general sales tax	<u>39,837,237</u>	<u>40,444,527</u>	<u>38,684,036</u>
Liquor sales tax - 3%	849,306	854,318	826,570
Miscellaneous	15,138	16,945	17,159
Total revenues	<u>40,701,681</u>	<u>41,315,790</u>	<u>39,527,765</u>
EXPENDITURES - Current: Finance	651,036	591,826	662,866
Excess of revenues over expenditures	<u>40,050,645</u>	<u>40,723,964</u>	<u>38,864,899</u>
OTHER FINANCING SOURCES (USES)			
Transfers from:			
Capital Projects Funds	400,000	-	-
Enterprise Funds Capital Projects	1,000,000	7,510,000	-
Transfers to:			
General Fund	(12,251,400)	(9,728,400)	(9,690,800)
Special Revenue Funds:			
Lands	-	-	(2,165,000)
Capital Transit	(27,500)	-	-
Fire Service Area	(1,324,600)	(1,135,300)	(1,075,000)
Roaded Service Area	(12,343,400)	(9,632,900)	(9,900,000)
Sustainability	(2,000,000)	-	-
Capital Projects Funds	(13,090,000)	(14,535,000)	(9,200,000)
Enterprise Funds:			
Bartlett Regional Hospital	(666,100)	(646,700)	(621,800)
Capital Projects	(7,400,000)	(2,335,000)	(4,000,000)
General Debt Service Fund	(560,000)	(3,148,500)	-
Total other financing sources (uses)	<u>(48,263,000)</u>	<u>(33,651,800)</u>	<u>(36,652,600)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(8,212,355)	7,072,164	2,212,299
Fund balance at beginning of year	<u>19,279,310</u>	<u>12,207,146</u>	<u>9,994,847</u>
Fund balance at end of year	<u>\$ 11,066,955</u>	<u>19,279,310</u>	<u>12,207,146</u>

CITY and BOROUGH OF JUNEAU

Major Special Revenue Funds

SALES TAX

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

For the fiscal year ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
General sales tax:				
Areawide 2%	\$ 17,020,000	17,020,000	15,934,889	(1,085,111)
Areawide Special Capital Projects 1%	5,970,000	5,970,000	5,180,600	(789,400)
Areawide Multiple Projects 1% Prop 1 2006	2,540,000	2,540,000	2,786,850	246,850
Areawide Capital Projects 1%	8,510,000	8,510,000	7,967,448	(542,552)
Areawide Emergency Budget Reserve/ Capital Projects/Youth Activities 1%	8,510,000	8,510,000	7,967,450	(542,550)
Total general sales tax	<u>42,550,000</u>	<u>42,550,000</u>	<u>39,837,237</u>	<u>(2,712,763)</u>
Liquor sales tax - 3%	775,000	775,000	849,306	74,306
Miscellaneous	17,900	17,900	15,138	(2,762)
Total revenues	<u>43,342,900</u>	<u>43,342,900</u>	<u>40,701,681</u>	<u>(2,641,219)</u>
EXPENDITURES - Current: Finance	741,700	741,700	651,036	90,664
Excess of revenues over expenditures	<u>42,601,200</u>	<u>42,601,200</u>	<u>40,050,645</u>	<u>(2,550,555)</u>
OTHER FINANCING SOURCES (USES)				
Transfers from:				
Capital Projects Funds	-	400,000	400,000	-
Enterprise Funds Capital Projects	-	1,000,000	1,000,000	-
Transfers to:				
General Fund	(12,251,400)	(12,251,400)	(12,251,400)	-
Special Revenue Funds:				
Capital Transit	-	(27,500)	(27,500)	-
Fire Service Area	(1,324,600)	(1,324,600)	(1,324,600)	-
Roaded Service Area	(12,343,400)	(12,343,400)	(12,343,400)	-
Sustainability	-	(2,000,000)	(2,000,000)	-
Capital Projects Funds	(12,290,000)	(13,090,000)	(13,090,000)	-
Enterprise Funds:				
Bartlett Regional Hospital	(666,100)	(666,100)	(666,100)	-
Capital Projects	(6,400,000)	(7,400,000)	(7,400,000)	-
General Debt Service Fund	(560,000)	(560,000)	(560,000)	-
Total other financing sources (uses)	<u>(45,835,500)</u>	<u>(48,263,000)</u>	<u>(48,263,000)</u>	<u>-</u>
Net change in fund balance	\$ <u>(3,234,300)</u>	<u>(5,661,800)</u>	<u>(8,212,355)</u>	<u>(2,550,555)</u>
Fund balance at beginning of year			<u>19,279,310</u>	
Fund balance at end of year			\$ <u>11,066,955</u>	

CITY and BOROUGH OF JUNEAU

Major Special Revenue Funds

LANDS

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

For the fiscal years ended June 30, 2009, 2008 and 2007

	<u>2009</u>	<u>2008</u>	<u>2007</u>
REVENUES			
State shared revenue	\$ 27,291	20,935	7,400
Interest	115,964	154,748	50,247
Noise abatement loan repayment	139,300	89,300	89,300
Land sales	439,045	1,981,405	4,745,437
Rentals	85,822	201,873	55,269
Equity in earnings of AJT Mining Properties, Inc. joint ventures	5	(5,994)	15
Gravel & rock sales	382,410	538,978	518,378
Bad debt (expense) recovery	(116,280)	(1,309)	26,054
Total revenues	<u>1,073,557</u>	<u>2,979,936</u>	<u>5,492,100</u>
EXPENDITURES			
Land management	436,023	369,620	341,555
Land acquisition	250,000	541,247	3,813,681
Land management response	26,463	15,996	10,163
Land selection	3	5,274	8,429
Lease maintenance	14,278	18,399	13,536
Gravel pits & quarries	184,336	116,696	246,564
Miscellaneous property examinations	6,010	21,618	11,068
Foreclosures and LID payments	892	1,593	-
Total expenditures	<u>918,005</u>	<u>1,090,443</u>	<u>4,444,996</u>
Excess of revenues over expenditures	<u>155,552</u>	<u>1,889,493</u>	<u>1,047,104</u>
OTHER FINANCING SOURCES (USES)			
Transfers from:			
Sales Tax Special Revenue Fund	-	-	2,165,000
Capital Projects Funds	12,591	570,596	-
Transfers to Capital Projects Fund	(550,000)	(350,000)	(1,200,000)
Total other financing sources (uses)	<u>(537,409)</u>	<u>220,596</u>	<u>965,000</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(381,857)	2,110,089	2,012,104
Fund balance (deficit) at beginning of year	<u>3,686,582</u>	<u>1,576,493</u>	<u>(435,611)</u>
Fund balance at end of year	<u>\$ 3,304,725</u>	<u>3,686,582</u>	<u>1,576,493</u>

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

For the fiscal year ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State shared revenue	\$ -	29,807	27,291	(2,516)
Interest	142,500	142,500	115,964	(26,536)
Noise abatement loan repayment	135,000	135,000	139,300	4,300
Land sales	191,800	191,800	439,045	247,245
Rentals	147,000	147,000	85,822	(61,178)
Equity in earnings of AJT Mining Properties, Inc. joint ventures	-	-	5	5
Gravel & rock sales	325,000	325,000	382,410	57,410
Bad debt (expense) recovery	-	-	(116,280)	(116,280)
Total revenues	<u>941,300</u>	<u>971,107</u>	<u>1,073,557</u>	<u>102,450</u>
EXPENDITURES				
Land management	405,100	436,857	439,821	(2,964)
Land acquisition	430,000	430,000	250,000	180,000
Land management response	25,000	25,000	30,039	(5,039)
Land selection	150,000	150,000	3	149,997
Lease maintenance	13,800	13,800	14,278	(478)
Gravel pits & quarries	321,700	324,189	186,249	137,940
Miscellaneous property examinations	35,000	35,000	6,010	28,990
Foreclosures and LID payments	20,000	20,000	892	19,108
Total expenditures and encumbrances	<u>1,400,600</u>	<u>1,434,846</u>	<u>927,292</u>	<u>507,554</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(459,300)</u>	<u>(463,739)</u>	<u>146,265</u>	<u>610,004</u>
OTHER FINANCING SOURCES (USES)				
Transfer from Capital Projects Fund	-	12,591	12,591	-
Transfers to Capital Projects Funds	(550,000)	(550,000)	(550,000)	-
Total other financing sources (uses)	<u>(550,000)</u>	<u>(537,409)</u>	<u>(537,409)</u>	<u>-</u>
Net change in fund balance (deficit)	\$ <u>(1,009,300)</u>	<u>(1,001,148)</u>	(391,144)	<u>610,004</u>
Fund balance at beginning of year			<u>3,686,582</u>	
Fund balance at end of year			3,295,438	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			5,489	
Change in compensated absences, designation of fund balance			<u>3,798</u>	
Fund balance at end of year - GAAP basis			\$ <u>3,304,725</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, 2009, 2008 and 2007

	<u>2009</u>	<u>2008</u>	<u>2007</u>
REVENUES - Taxes	\$ 1,066,795	1,283,970	1,184,151
EXPENDITURES - Other	26,228	21,119	23,681
Excess of revenues over expenditures	<u>1,040,567</u>	<u>1,262,851</u>	<u>1,160,470</u>
OTHER FINANCING USES - Transfer to			
Visitor Services Special Revenue Fund	<u>(1,135,000)</u>	<u>(1,041,800)</u>	<u>(948,800)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	(94,433)	221,051	211,670
Fund balance at beginning of year	<u>657,982</u>	<u>436,931</u>	<u>225,261</u>
Fund balance at end of year	<u>\$ 563,549</u>	<u>657,982</u>	<u>436,931</u>

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

For the fiscal year ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Taxes	\$ 1,100,000	1,100,000	1,066,795	(33,205)
EXPENDITURES - Other	<u>29,900</u>	<u>29,900</u>	<u>26,228</u>	<u>3,672</u>
Excess of revenues over expenditures	<u>1,070,100</u>	<u>1,070,100</u>	<u>1,040,567</u>	<u>(29,533)</u>
OTHER FINANCING USES - Transfer to Visitor Services Special Revenue Fund	<u>(1,135,000)</u>	<u>(1,135,000)</u>	<u>(1,135,000)</u>	<u>-</u>
Net change in fund balance	\$ <u><u>(64,900)</u></u>	<u><u>(64,900)</u></u>	<u>(94,433)</u>	<u><u>(29,533)</u></u>
Fund balance at beginning of year			<u>657,982</u>	
Fund balance at end of year			\$ <u><u>563,549</u></u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

TOBACCO EXCISE TAX

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

For the fiscal years ended June 30, 2009, 2008 and 2007

	<u>2009</u>	<u>2008</u>	<u>2007</u>
REVENUES - Local sources	\$ 515,491	566,928	578,473
EXPENDITURES - Other	12,903	16,221	18,172
Excess of revenues over expenditures	<u>502,588</u>	<u>550,707</u>	<u>560,301</u>
OTHER FINANCING USES			
Transfers to:			
General Fund	(297,300)	(320,000)	(315,000)
Bartlett Regional Hospital Enterprise Fund	(241,500)	(260,000)	(255,000)
Total other financing uses	<u>(538,800)</u>	<u>(580,000)</u>	<u>(570,000)</u>
Deficiency of revenues over expenditures and other financing uses	(36,212)	(29,293)	(9,699)
Fund balance at beginning of year	<u>28,500</u>	<u>57,793</u>	<u>67,492</u>
Fund balance (deficit) at end of year	<u><u>\$ (7,712)</u></u>	<u><u>28,500</u></u>	<u><u>57,793</u></u>

TOBACCO EXCISE TAX

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

For the fiscal year ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Local sources	\$ 550,000	550,000	515,491	(34,509)
EXPENDITURES - Other	14,700	14,700	12,903	1,797
Excess of revenues over expenditures	<u>535,300</u>	<u>535,300</u>	<u>502,588</u>	<u>(32,712)</u>
OTHER FINANCING USES				
Transfers to:				
General Fund	(297,300)	(297,300)	(297,300)	-
Bartlett Regional Hospital Enterprise Fund	<u>(241,500)</u>	<u>(241,500)</u>	<u>(241,500)</u>	-
Total other financing uses	<u>(538,800)</u>	<u>(538,800)</u>	<u>(538,800)</u>	-
Net change in fund balance	\$ <u><u>(3,500)</u></u>	<u><u>(3,500)</u></u>	(36,212)	<u><u>(32,712)</u></u>
Fund balance at beginning of year			<u>28,500</u>	
Fund deficit at end of year			\$ <u><u>(7,712)</u></u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

CAPITAL TRANSIT

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

For the fiscal years ended June 30, 2009, 2008 and 2007

	<u>2009</u>	<u>2008</u>	<u>2007</u>
REVENUES			
State sources:			
State shared revenue	\$ 287,347	246,620	84,700
Urban Mass Transportation Administration grant	1,116,342	1,019,926	860,959
Charges for services	792,588	774,865	749,685
Bad debt recovery (expense)	(2,902)	(1,726)	(478)
Other	563	616	813
Total revenues	<u>2,193,938</u>	<u>2,040,301</u>	<u>1,695,679</u>
EXPENDITURES			
Operations	4,221,092	4,015,896	3,442,150
Maintenance	1,544,939	1,366,752	1,232,958
Total expenditures	<u>5,766,031</u>	<u>5,382,648</u>	<u>4,675,108</u>
Deficiency of revenues over expenditures	<u>(3,572,093)</u>	<u>(3,342,347)</u>	<u>(2,979,429)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from Special Revenue Funds:			
Roaded Service Area	3,860,000	3,246,700	3,115,800
Marine Passenger Fee	138,000	138,000	138,000
Sales Tax	27,500	-	-
Transfers to Capital Project Funds	-	(300,000)	-
Total other financing sources (uses)	<u>4,025,500</u>	<u>3,084,700</u>	<u>3,253,800</u>
Excess (deficiency) of revenues and other financing sources over expenditures	453,407	(257,647)	274,371
Fund balance at beginning of year	<u>569,856</u>	<u>827,503</u>	<u>553,132</u>
Fund balance at end of year	<u>\$ 1,023,263</u>	<u>569,856</u>	<u>827,503</u>

CAPITAL TRANSIT

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

For the fiscal year ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State sources:				
State shared revenue	\$ -	312,998	287,347	(25,651)
Urban Mass Transportation Administration grant	1,021,100	1,021,100	1,116,342	95,242
Charges for services	782,900	782,900	792,588	9,688
Bad debt recovery (expense)	-	-	(2,902)	(2,902)
Other	1,500	1,500	563	(937)
Total revenues	<u>1,805,500</u>	<u>2,118,498</u>	<u>2,193,938</u>	<u>75,440</u>
EXPENDITURES				
Operations	4,063,500	4,373,164	4,243,106	130,058
Maintenance	1,807,200	1,870,310	1,553,737	316,573
Total expenditures and encumbrances	<u>5,870,700</u>	<u>6,243,474</u>	<u>5,796,843</u>	<u>446,631</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(4,065,200)</u>	<u>(4,124,976)</u>	<u>(3,602,905)</u>	<u>522,071</u>
OTHER FINANCING SOURCES				
Transfers from Special Revenue Funds:				
Roaded Service Area	3,860,000	3,860,000	3,860,000	-
Marine Passenger Fee	138,000	138,000	138,000	-
Sales Tax	-	27,500	27,500	-
Total other financing sources	<u>3,998,000</u>	<u>4,025,500</u>	<u>4,025,500</u>	<u>-</u>
Net change in fund balance	\$ <u>(67,200)</u>	<u>(99,476)</u>	422,595	<u>522,071</u>
Fund balance at beginning of year			<u>569,856</u>	
Fund balance at end of year			992,451	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			16,887	
Change in compensated absences, designation of fund balance			<u>13,925</u>	
Fund balance at end of year - GAAP basis			\$ <u>1,023,263</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, 2009, 2008 and 2007

	<u>2009</u>	<u>2008</u>	<u>2007</u>
REVENUES			
Community Development Block Grant	\$ 276,174	13,952	312,398
Total revenues	<u>276,174</u>	<u>13,952</u>	<u>312,398</u>
EXPENDITURES			
Community development and lands management	<u>276,174</u>	<u>13,952</u>	<u>312,398</u>
Excess of revenues over expenditures	-	-	-
Fund balance at beginning of year	<u>111,640</u>	<u>111,640</u>	<u>111,640</u>
Fund balance at end of year	<u>\$ 111,640</u>	<u>111,640</u>	<u>111,640</u>

CITY and BOROUGH OF JUNEAU
 Non-Major Special Revenue Funds
COMMUNITY DEVELOPMENT BLOCK GRANT
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget - positive <u>(negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Community Development Block Grant	\$ -	346,126	276,174	(69,952)
EXPENDITURES - Community development and lands management	<u>-</u>	<u>346,126</u>	<u>276,174</u>	<u>69,952</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>-</u>	-	<u>-</u>
Fund balance at beginning of year			<u>111,640</u>	
Fund balance at end of year			<u>\$ 111,640</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

MENTAL HEALTH

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

For the fiscal years ended June 30, 2009, 2008 and 2007

	<u>2009</u>	<u>2008</u>	<u>2007</u>
REVENUES			
Bad debt recovery	\$ 6,442	-	2,318
Total revenues	<u>6,442</u>	<u>-</u>	<u>2,318</u>
OTHER FINANCING USE			
Transfers to General Fund	(8,760)	(14,000)	-
Total other financing use	<u>(8,760)</u>	<u>(14,000)</u>	<u>-</u>
Excess (deficiency) of revenues over other financing use	(2,318)	(14,000)	2,318
Fund balance at beginning of year	<u>2,318</u>	<u>16,318</u>	<u>14,000</u>
Fund balance at end of year	<u>\$ -</u>	<u>2,318</u>	<u>16,318</u>

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

For the fiscal year ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Bad debt recovery	\$ -	-	6,442	6,442
Total revenues	-	-	6,442	6,442
OTHER FINANCING USE				
Transfer to General Fund	(2,300)	(2,300)	(8,760)	(6,460)
Net change in fund balance	<u>\$ (2,300)</u>	<u>(2,300)</u>	(2,318)	<u>(18)</u>
Fund balance at beginning of year			<u>2,318</u>	
Fund balance at end of year			<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, 2009, 2008 and 2007

	<u>2009</u>	<u>2008</u>	<u>2007</u>
REVENUES			
State shared revenues	\$ 31,971	27,423	10,200
Rental income	265,626	246,818	219,784
Concessions	67,471	52,584	59,662
Other	79,637	63,767	68,235
Total revenues	<u>444,705</u>	<u>390,592</u>	<u>357,881</u>
EXPENDITURES			
Operations	964,110	873,956	760,024
Support to Juneau Convention and Visitor Bureau	990,400	903,300	844,455
Total expenditures	<u>1,954,510</u>	<u>1,777,256</u>	<u>1,604,479</u>
Deficiency of revenues over expenditures	<u>(1,509,805)</u>	<u>(1,386,664)</u>	<u>(1,246,598)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from General Fund	60,000	224,400	185,000
Transfers from Special Revenue Funds:			
Hotel Tax	1,135,000	1,041,800	948,800
Marine Passenger Fee	218,000	204,400	204,400
Transfers to Marine Passenger Fee	-	(18,700)	-
Total other financing sources (uses)	<u>1,413,000</u>	<u>1,451,900</u>	<u>1,338,200</u>
Excess of revenues and other financing sources over expenditures	(96,805)	65,236	91,602
Fund balance at beginning of year	<u>353,189</u>	<u>287,953</u>	<u>196,351</u>
Fund balance at end of year	<u>\$ 256,384</u>	<u>353,189</u>	<u>287,953</u>

VISITOR SERVICES

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

For the fiscal year ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State shared revenues	\$ -	35,509	31,971	(3,538)
Rental income	228,700	228,700	265,626	36,926
Concessions	66,200	66,200	67,471	1,271
Other	70,500	70,500	79,637	9,137
Total revenues	<u>365,400</u>	<u>400,909</u>	<u>444,705</u>	<u>43,796</u>
EXPENDITURES				
Operations	930,600	967,079	962,566	4,513
Support to Juneau Convention and Visitors Bureau	990,400	990,400	990,400	-
Total expenditures and encumbrances	<u>1,921,000</u>	<u>1,957,479</u>	<u>1,952,966</u>	<u>4,513</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(1,555,600)</u>	<u>(1,556,570)</u>	<u>(1,508,261)</u>	<u>48,309</u>
OTHER FINANCING SOURCES				
Transfers from:				
General Fund	60,000	60,000	60,000	-
Special Revenue Funds:				
Hotel Tax	1,135,000	1,135,000	1,135,000	-
Marine Passenger Fee	218,000	218,000	218,000	-
Total other financing sources	<u>1,413,000</u>	<u>1,413,000</u>	<u>1,413,000</u>	<u>-</u>
Net change in fund balance	<u>\$ (142,600)</u>	<u>(143,570)</u>	(95,261)	<u>48,309</u>
Fund balance at beginning of year			<u>353,189</u>	
Fund balance at end of year			257,928	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			2,000	
Change in compensated absences, designation of fund balance			<u>(3,544)</u>	
Fund balance at end of year - GAAP basis			<u>\$ 256,384</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, 2009, 2008 and 2007

	<u>2009</u>	<u>2008</u>	<u>2007</u>
REVENUES - Donations	\$ 7,252	4,797	6,857
EXPENDITURES - Materials	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	7,252	4,797	6,857
Fund balance at beginning of year	<u>125,906</u>	<u>121,109</u>	<u>114,252</u>
Fund balance at end of year	<u>\$ 133,158</u>	<u>125,906</u>	<u>121,109</u>

LIBRARY MINOR CONTRIBUTIONS

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

For the fiscal year ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	<u>Original</u>	<u>Final</u>		
REVENUES - Donations	\$ 4,200	4,200	7,252	3,052
EXPENDITURES - Materials	<u>4,200</u>	<u>4,200</u>	<u>-</u>	<u>4,200</u>
Excess of revenues over expenditures	\$ <u>-</u>	<u>-</u>	7,252	<u>7,252</u>
Fund balance at beginning of year			<u>125,906</u>	
Fund balance at end of year			\$ <u>133,158</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

SUSTAINABILITY

Statement of Revenues, Expenditures and Changes in Fund Balance

For the fiscal year ended June 30, 2009

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

SUSTAINABILITY

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

For the fiscal year ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES	\$ -	-	-	-
EXPENDITURES	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
OTHER FINANCING USES:				
Transfer from Sales Tax Special Revenue Fund	-	2,000,000	2,000,000	-
Transfer to Capital Projects Fund	-	(2,000,000)	(2,000,000)	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	\$ -	-	-	-
Fund balance at beginning of year			-	
Fund balance at end of year			\$ -	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

EAGLECREST

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

For the fiscal years ended June 30, 2009, 2008 and 2007

	<u>2009</u>	<u>2008</u>	<u>2007</u>
REVENUES			
State shared revenues	\$ 66,936	53,112	24,800
Charges for services:			
Ski tickets	993,883	909,883	826,856
Ski school fees	121,641	110,097	122,638
Other	498,419	423,519	485,878
Total revenues	<u>1,680,879</u>	<u>1,496,611</u>	<u>1,460,172</u>
EXPENDITURES			
Ski area operations	1,841,466	1,630,028	1,628,517
Ski school operations	127,774	112,214	95,185
Ski area maintenance	364,054	352,445	314,723
Total expenditures	<u>2,333,294</u>	<u>2,094,687</u>	<u>2,038,425</u>
Deficiency of revenues over expenditures	<u>(652,415)</u>	<u>(598,076)</u>	<u>(578,253)</u>
OTHER FINANCING SOURCES			
Transfers from:			
General Fund	675,000	625,000	575,000
Special Revenue Funds:			
Roaded Service Area	25,000	25,000	25,000
Total other financing sources	<u>700,000</u>	<u>650,000</u>	<u>600,000</u>
Excess (deficiency) of revenues and other financing sources over expenditures	47,585	51,924	21,747
Fund deficit at beginning of the year	<u>(755,560)</u>	<u>(807,484)</u>	<u>(829,231)</u>
Fund deficit at end of year	<u>\$ (707,975)</u>	<u>(755,560)</u>	<u>(807,484)</u>

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

For the fiscal year ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State shared revenues	\$ -	78,708	66,936	(11,772)
Charges for services:				
Ski tickets	1,056,000	1,056,000	993,883	(62,117)
Ski school fees	130,000	130,000	121,641	(8,359)
Other	518,000	518,000	498,419	(19,581)
Total revenues	<u>1,704,000</u>	<u>1,782,708</u>	<u>1,680,879</u>	<u>(101,829)</u>
EXPENDITURES				
Ski area operations	1,854,200	1,926,498	1,840,771	85,727
Ski school operations	99,300	99,300	127,774	(28,474)
Ski area maintenance	428,200	435,942	364,054	71,888
Total expenditures and encumbrances	<u>2,381,700</u>	<u>2,461,740</u>	<u>2,332,599</u>	<u>129,141</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(677,700)</u>	<u>(679,032)</u>	<u>(651,720)</u>	<u>27,312</u>
OTHER FINANCING SOURCES				
Transfers from:				
General Fund	675,000	675,000	675,000	-
Roaded Service Area Special Revenue Fund	25,000	25,000	25,000	-
Total other financing sources	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>	<u>-</u>
Net change in fund deficit	<u>\$ 22,300</u>	<u>20,968</u>	48,280	<u>27,312</u>
Fund deficit at beginning of year			<u>(755,560)</u>	
Fund deficit at end of year			(707,280)	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			1,860	
Change in compensated absences, designation of fund balance			<u>(2,555)</u>	
Fund deficit at end of year - GAAP basis			<u>\$ (707,975)</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, 2009, 2008 and 2007

	<u>2009</u>	<u>2008</u>	<u>2007</u>
REVENUES			
State shared revenues	\$ -	-	600
Charges for parking	200,607	200,413	176,384
Total revenues	<u>200,607</u>	<u>200,413</u>	<u>176,984</u>
EXPENDITURES			
Salaries and fringe benefits	24,345	16,513	19,947
Utilities	24,757	28,176	23,257
Contractual services	30,692	31,323	27,827
Maintenance services	131,048	82,410	124,349
Other	77,319	51,110	47,601
Total expenditures	<u>288,161</u>	<u>209,532</u>	<u>242,981</u>
Deficiency of revenues over expenditures	(87,554)	(9,119)	(65,997)
OTHER FINANCING SOURCES (USES)			
Transfers from:			
General Fund	85,000	13,600	-
Capital Projects Funds	-	2,767	-
Transfers to Capital Projects Funds	-	-	(72,000)
Total other financing sources (uses)	<u>85,000</u>	<u>16,367</u>	<u>(72,000)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	(2,554)	7,248	(137,997)
Fund balance at beginning of year	<u>55,264</u>	<u>48,016</u>	<u>186,013</u>
Fund balance at end of year	<u>\$ 52,710</u>	<u>55,264</u>	<u>48,016</u>

DOWNTOWN PARKING

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

For the fiscal year ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Charges for parking	\$ 188,000	188,000	200,607	12,607
EXPENDITURES				
Salaries and fringe benefits	24,700	24,700	24,345	355
Utilities	30,500	30,500	24,757	5,743
Contractual services	32,500	33,359	30,692	2,667
Maintenance services	110,800	130,800	131,048	(248)
Other	77,700	77,700	77,319	381
Total expenditures	276,200	297,059	288,161	8,898
Excess (deficiency) of revenues over expenditures	(88,200)	(109,059)	(87,554)	21,505
OTHER FINANCING SOURCES				
Transfers from:				
General Fund	85,000	85,000	85,000	-
Total other financing sources	85,000	85,000	85,000	-
Net change in fund balance	\$ (3,200)	(24,059)	(2,554)	21,505
Fund balance at beginning of year			55,264	
Fund balance at end of year			\$ 52,710	

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, 2009, 2008 and 2007

	<u>2009</u>	<u>2008</u>	<u>2007</u>
REVENUES - Port fees	\$ 3,033,882	3,048,485	2,307,986
EXPENDITURES - Other	<u>4,500</u>	<u>4,500</u>	<u>4,000</u>
Excess of revenues over expenditures	3,029,382	3,043,985	2,303,986
OTHER FINANCING SOURCES (USES)			
Transfers from Port Debt Service Fund	-	2,314	-
Transfers to:			
Port Debt Service Fund	-	-	(935,000)
Enterprise Funds Capital Projects	<u>(1,750,000)</u>	<u>(1,800,000)</u>	<u>(1,200,000)</u>
Total other financing sources (uses)	<u>(1,750,000)</u>	<u>(1,797,686)</u>	<u>(2,135,000)</u>
Excess of revenues over other financing sources (uses)	1,279,382	1,246,299	168,986
Fund balance (deficit) at beginning of year	<u>1,306,232</u>	<u>59,933</u>	<u>(109,053)</u>
Fund balance at end of year	<u>\$ 2,585,614</u>	<u>1,306,232</u>	<u>59,933</u>

PORT DEVELOPMENT

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

For the fiscal year ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Port fees	\$ 3,036,200	3,036,200	3,033,882	(2,318)
EXPENDITURES - Other	4,500	4,500	4,500	-
Excess of revenues over expenditures	3,031,700	3,031,700	3,029,382	(2,318)
OTHER FINANCING USES				
Transfers to Enterprise Funds Capital Projects	(1,750,000)	(1,750,000)	(1,750,000)	-
Total other financing uses	(1,750,000)	(1,750,000)	(1,750,000)	-
Net change in fund balance	\$ <u>1,281,700</u>	<u>1,281,700</u>	1,279,382	<u>(2,318)</u>
Fund balance at beginning of year			<u>1,306,232</u>	
Fund balance at end of year			\$ <u>2,585,614</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

LOW-INCOME HOUSING

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

For the fiscal years ended June 30, 2009, 2008 and 2007

	<u>2009</u>	<u>2008</u>	<u>2007</u>
REVENUES			
Loan repayments	\$ (299)	38,979	18,980
Less: bad debt expense	<u>(880)</u>	<u>-</u>	<u>-</u>
Total revenues	<u>(1,179)</u>	<u>38,979</u>	<u>18,980</u>
Fund balance at beginning of year	<u>968,298</u>	<u>929,319</u>	<u>910,339</u>
Fund balance at end of year	<u><u>\$ 967,119</u></u>	<u><u>968,298</u></u>	<u><u>929,319</u></u>

LOW-INCOME HOUSING

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

For the fiscal year ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Loan repayments	\$ -	-	(299)	(299)
Less: bad debt expense	-	-	(880)	(880)
Total revenues	<u>-</u>	<u>-</u>	<u>(1,179)</u>	<u>(1,179)</u>
Excess of revenues over expenditures and encumbrances	\$ <u>-</u>	<u>-</u>	(1,179)	<u>(1,179)</u>
Fund balance at beginning of year			<u>968,298</u>	
Fund balance at end of year			\$ <u>967,119</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, 2009, 2008 and 2007

	<u>2009</u>	<u>2008</u>	<u>2007</u>
REVENUES			
Property taxes	\$ 1,249,677	782,864	1,005,823
State shared revenue - entitlement and other	370,416	332,132	126,504
State source - grant	6,364	11,243	-
Federal source - grant	30,846	-	670
Contracted services - fire	475,400	450,000	428,300
Other	16,742	9,099	13,206
Total revenues	<u>2,149,445</u>	<u>1,585,338</u>	<u>1,574,503</u>
EXPENDITURES - Fire protection services	<u>2,972,426</u>	<u>3,195,869</u>	<u>2,650,177</u>
Deficiency of revenues over expenditures	<u>(822,981)</u>	<u>(1,610,531)</u>	<u>(1,075,674)</u>
OTHER FINANCING SOURCES			
Transfers from Special Revenue Funds:			
Sales Tax	1,324,600	1,135,300	1,075,000
Marine Passenger Fee	90,500	71,200	66,000
Roaded Service Area	-	-	368,496
Total other financing sources	<u>1,415,100</u>	<u>1,206,500</u>	<u>1,509,496</u>
Excess (deficiency) of revenues and other financing sources over expenditures	592,119	(404,031)	433,822
Fund balance at beginning of year	<u>801,634</u>	<u>1,205,665</u>	<u>771,843</u>
Fund balance at end of year	<u>\$ 1,393,753</u>	<u>801,634</u>	<u>1,205,665</u>

FIRE SERVICE AREA

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

For the fiscal year ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Property taxes	\$ 1,269,000	1,269,000	1,249,677	(19,323)
State shared revenue - other	-	399,844	370,416	(29,428)
State source - grant	-	6,364	6,364	-
Federal source - grant	-	515,567	30,846	(484,721)
Contracted services - fire	475,400	475,400	475,400	-
Other	2,500	2,500	16,742	14,242
Total revenues	<u>1,746,900</u>	<u>2,668,675</u>	<u>2,149,445</u>	<u>(519,230)</u>
EXPENDITURES				
Fire protection services	3,154,700	3,592,438	2,923,938	668,500
State grants	-	6,364	6,364	-
Federal grants	-	532,187	47,466	484,721
Total expenditures and encumbrances	<u>3,154,700</u>	<u>4,130,989</u>	<u>2,977,768</u>	<u>1,153,221</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(1,407,800)</u>	<u>(1,462,314)</u>	<u>(828,323)</u>	<u>633,991</u>
OTHER FINANCING SOURCES				
Transfers from Special Revenue Funds:				
Sales Tax	1,324,600	1,324,600	1,324,600	-
Marine Passenger Fee	90,500	90,500	90,500	-
Total other financing sources	<u>1,415,100</u>	<u>1,415,100</u>	<u>1,415,100</u>	<u>-</u>
Net change in fund balance	\$ <u>7,300</u>	<u>(47,214)</u>	586,777	<u>633,991</u>
Fund balance at beginning of year			801,634	
Fund balance at end of year			1,388,411	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			8,235	
Change in compensated absences, designation of fund balance			<u>(2,893)</u>	
Fund balance at end of year - GAAP basis			\$ <u>1,393,753</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, 2009, 2008 and 2007

	<u>2009</u>	<u>2008</u>	<u>2007</u>
REVENUES - Marine passenger fees	\$ 5,062,231	5,070,540	4,785,750
EXPENDITURES - Other	<u>4,500</u>	<u>4,500</u>	<u>4,000</u>
Excess of revenues over expenditures	5,057,731	5,066,040	4,781,750
OTHER FINANCING SOURCES (USES)			
Transfers from:			
General Fund	-	30,500	30,000
Special Revenue Funds:			
Visitor Services	-	18,700	-
Roaded Service Area	-	20,200	21,700
Harbor Enterprise Fund	-	112	-
Dock Enterprise Fund	-	338,487	9,200
Capital Projects Funds	-	201,660	-
Transfers to:			
General Fund	(1,391,500)	(1,133,900)	(1,080,200)
Special Revenue Funds:			
Capital Transit	(138,000)	(138,000)	(138,000)
Visitor Services	(218,000)	(204,400)	(204,400)
Roaded Service Area	(808,300)	(604,200)	(604,900)
Fire Service Area	(90,500)	(71,200)	(66,000)
Dock Enterprise Fund	(40,000)	-	-
Capital Projects Funds	<u>(3,203,751)</u>	<u>(2,776,900)</u>	<u>(2,567,400)</u>
Total other financing sources (uses)	<u>(5,890,051)</u>	<u>(4,318,941)</u>	<u>(4,600,000)</u>
Excess of revenues over other financing sources (uses)	(832,320)	747,099	181,750
Fund balance at beginning of year	<u>1,093,099</u>	<u>346,000</u>	<u>164,250</u>
Fund balance at end of year	<u>\$ 260,779</u>	<u>1,093,099</u>	<u>346,000</u>

MARINE PASSENGER FEE

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

For the fiscal year ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Marine passenger fees	\$ 5,115,300	5,115,300	5,062,231	(53,069)
EXPENDITURES - Other	4,500	4,500	4,500	-
Excess of revenues over expenditures	<u>5,110,800</u>	<u>5,110,800</u>	<u>5,057,731</u>	<u>(53,069)</u>
OTHER FINANCING USES				
Transfers to:				
General Fund	(1,391,500)	(1,391,500)	(1,391,500)	-
Special Revenue Funds:				
Capital Transit	(138,000)	(138,000)	(138,000)	-
Visitor Services	(218,000)	(218,000)	(218,000)	-
Roaded Service Area	(808,300)	(808,300)	(808,300)	-
Fire Service Area	(90,500)	(90,500)	(90,500)	-
Dock Enterprise Fund	(40,000)	(40,000)	(40,000)	-
Capital Projects Funds	(2,594,200)	(3,203,751)	(3,203,751)	-
Total other financing uses	<u>(5,280,500)</u>	<u>(5,890,051)</u>	<u>(5,890,051)</u>	<u>-</u>
Net change in fund balance	\$ <u>(169,700)</u>	<u>(779,251)</u>	(832,320)	<u>(53,069)</u>
Fund balance at beginning of year			<u>1,093,099</u>	
Fund balance at end of year			\$ <u><u>260,779</u></u>	