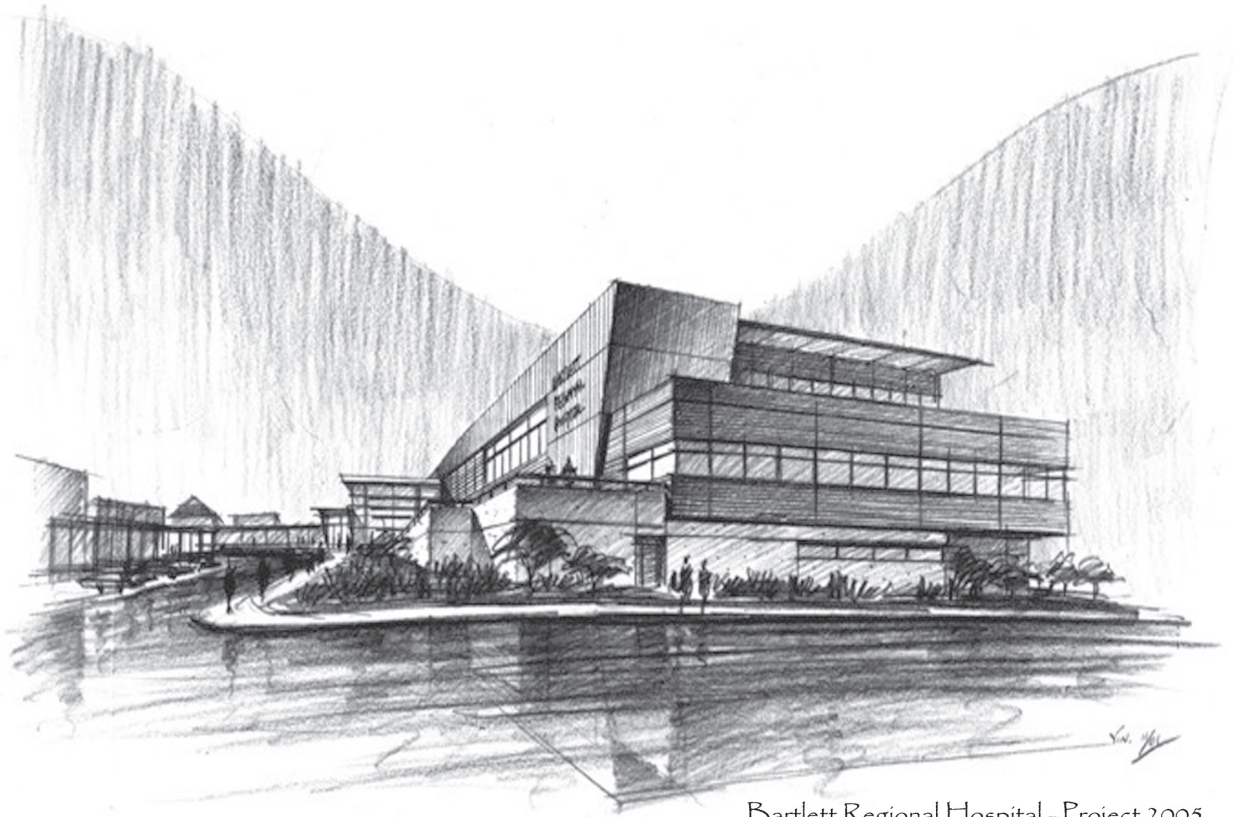


City & Borough of Juneau, Alaska



Bartlett Regional Hospital - Project 2005

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year Ended June 30, 2004

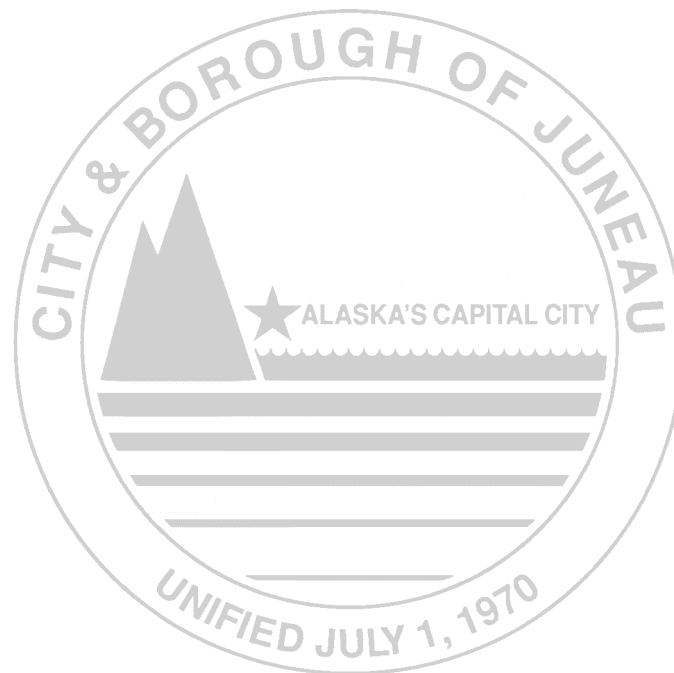


Ex. 085, p. 1

CITY and BOROUGH OF JUNEAU

FOR THE FISCAL YEAR July 1, 2003 to June 30, 2004

COMPREHENSIVE ANNUAL FINANCIAL REPORT



PREPARED BY:

***DEPARTMENT OF FINANCE
CONTROLLER'S DIVISION***

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

Ex. 085, 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, 2004. 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. The component parts are Areawide-General Purpose, Areawide-Recreation, Areawide-Capital Projects, Areawide CIP/Sales Tax Reserve and Liquor 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.

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.

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

Visitor Services - To account for revenues and expenditures for the operation of the convention center.

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

Pass-through Grants - To account for revenues received from State and Federal grants. The funds are passed on to specific agencies to fund operations.

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 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, 2004

	Hotel Tax	Tobacco Excise Tax	Capital Transit	Community Development Block Grant
ASSETS				
Equity in central treasury	\$ -	11,050	-	110,422
Receivables, net of allowance for doubtful accounts:				
Accounts	-	-	64,344	-
Taxes	248,282	-	-	-
Long-term notes	-	-	-	90,862
Inventories	-	-	306,457	-
Equity in joint ventures	-	-	-	-
Total assets	\$ 248,282	11,050	370,801	201,284
LIABILITIES				
Interfund payable to other funds	\$ 305,954	-	201,788	-
Accounts payable	-	-	16,180	440
Accrued salaries, payroll taxes, and withholdings payable	-	-	113,983	-
Deferred revenues	-	-	-	89,674
Advance from General Fund	-	-	-	-
Total liabilities	305,954	-	331,951	90,114
FUND BALANCES (DEFICITS)				
Reserved:				
Subsequent year expenditures	-	12,700	-	-
Encumbrances	-	-	3,420	-
Long-term notes receivable	-	-	-	1,188
Equity in joint ventures	-	-	-	-
Unreserved:				
Designated-Compensated absences	-	-	142,583	-
Undesignated	(57,672)	(1,650)	(107,153)	109,982
Total fund balances (deficits)	(57,672)	11,050	38,850	111,170
Total liabilities and fund balances	\$ 248,282	11,050	370,801	201,284



<u>Mental Health</u>	<u>Lands</u>	<u>Visitor Services</u>	<u>Library Minor Contributions</u>	<u>Pass-through Grants</u>	<u>Eaglecrest</u>	<u>Down-town Parking</u>	<u>Port Development</u>
-	519,412	170,481	104,192	-	-	492,727	67,985
6,263	216,099	34,056	-	-	-	-	160,358
-	-	-	-	-	-	-	-
-	738,818	-	-	-	-	-	-
-	-	9,517	-	-	265,506	-	-
-	13,282	-	-	-	-	-	-
<u>6,263</u>	<u>1,487,611</u>	<u>214,054</u>	<u>104,192</u>	<u>-</u>	<u>265,506</u>	<u>492,727</u>	<u>228,343</u>
-	-	-	-	-	889,770	-	-
-	21,989	26,856	-	-	8,809	3,667	-
-	10,745	14,861	-	-	20,078	-	-
-	1,028,192	7,459	-	-	-	35,276	-
<u>115,084</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>115,084</u>	<u>1,060,926</u>	<u>49,176</u>	<u>-</u>	<u>-</u>	<u>918,657</u>	<u>38,943</u>	<u>-</u>
-	-	28,600	-	-	-	-	193,800
-	177,486	26,454	-	-	10,508	(6,068)	-
-	738,818	-	-	-	-	-	-
-	13,282	-	-	-	-	-	-
-	7,469	23,301	-	-	49,378	-	-
(108,821)	(510,370)	86,523	104,192	-	(713,037)	459,852	34,543
<u>(108,821)</u>	<u>426,685</u>	<u>164,878</u>	<u>104,192</u>	<u>-</u>	<u>(653,151)</u>	<u>453,784</u>	<u>228,343</u>
<u>6,263</u>	<u>1,487,611</u>	<u>214,054</u>	<u>104,192</u>	<u>-</u>	<u>265,506</u>	<u>492,727</u>	<u>228,343</u>

(Continued)

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

Combining Balance Sheet, continued

June 30, 2004

	<u>Low- income Housing</u>	<u>Fire Service Area</u>	<u>Marine Passenger Fee</u>	<u>Total</u>
ASSETS				
Equity in central treasury	\$ 460,799	759,105	-	2,696,173
Receivables, net of allowance for doubtful accounts:				
Accounts	-	3,794	642,779	1,127,693
Taxes	-	16,876	-	265,158
Long-term notes	621,437	-	-	1,451,117
Inventories	-	12,563	-	594,043
Equity in joint ventures	-	-	-	13,282
Total assets	<u>\$ 1,082,236</u>	<u>792,338</u>	<u>642,779</u>	<u>6,147,466</u>
LIABILITIES				
Interfund payable to other funds	\$ -	-	424,342	1,821,854
Accounts payable	-	39,621	-	117,562
Accrued salaries, payroll taxes, and withholdings payable	-	105,182	-	264,849
Deferred revenues	171,962	14,726	-	1,347,289
Advance from General Fund	-	-	-	115,084
Total liabilities	<u>171,962</u>	<u>159,529</u>	<u>424,342</u>	<u>3,666,638</u>
FUND BALANCES (DEFICITS)				
Reserved:				
Subsequent year expenditures	-	25,700	35,600	296,400
Encumbrances	-	39,086	-	250,886
Long-term notes receivable	449,475	-	-	1,189,481
Equity in joint ventures	-	-	-	13,282
Unreserved:				
Designated-Compensated absences	-	387,281	-	610,012
Undesignated	460,799	180,742	182,837	120,767
Total fund balances (deficits)	<u>910,274</u>	<u>632,809</u>	<u>218,437</u>	<u>2,480,828</u>
Total liabilities and fund balances	<u>\$ 1,082,236</u>	<u>792,338</u>	<u>642,779</u>	<u>6,147,466</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, 2004

	<u>Hotel Tax</u>	<u>Tobacco Excise Tax</u>	<u>Capital Transit</u>	<u>Community Development Block Grant</u>
REVENUES				
Taxes	\$ 906,280	-	-	-
State sources:				
State shared revenue	-	-	-	-
Grants - other	-	-	120,000	-
Federal sources	-	-	-	-
Local sources	-	311,737	-	-
Charges for services	-	-	659,362	-
Contracted services	-	-	-	-
Licenses, permits and fees	-	-	-	-
Interest	-	-	-	-
Land sales	-	-	-	-
Rentals	-	-	-	-
Equity in earnings of AJT Mining Properties, Inc. joint ventures	-	-	-	-
Other	-	-	5,123	-
Total revenues	<u>906,280</u>	<u>311,737</u>	<u>784,485</u>	<u>-</u>
EXPENDITURES				
Current:				
Recreation	-	-	-	-
Community development and lands management	-	-	-	441
Low-income housing	-	-	-	-
Public safety	-	-	-	-
Public transportation	-	-	3,742,621	-
Community projects	-	-	-	-
Tourism and conventions	-	-	-	-
Other	12,960	4,316	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>12,960</u>	<u>4,316</u>	<u>3,742,621</u>	<u>441</u>
Excess (deficiency) of revenues over expenditures	<u>893,320</u>	<u>307,421</u>	<u>(2,958,136)</u>	<u>(441)</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	-	-	2,547,600	-
Transfers to other funds	(939,800)	(310,500)	-	-
Total other financing sources (uses)	<u>(939,800)</u>	<u>(310,500)</u>	<u>2,547,600</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and financing uses	(46,480)	(3,079)	(410,536)	(441)
Fund balances (deficits) at beginning of year	<u>(11,192)</u>	<u>14,129</u>	<u>449,386</u>	<u>111,611</u>
Fund balances (deficits) at end of year	<u>\$ (57,672)</u>	<u>11,050</u>	<u>38,850</u>	<u>111,170</u>

(Continued)

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

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

For the fiscal year ended June 30, 2004

	<u>Mental Health</u>	<u>Lands</u>	<u>Visitor Services</u>	<u>Library Minor Contributions</u>
REVENUES				
Taxes	\$ -	-	-	-
State sources:				
State shared revenue	-	-	-	-
Grants - other	-	-	-	-
Federal sources	-	347,725	-	-
Local sources	-	-	-	-
Charges for services	13,240	-	-	-
Contracted services	-	-	-	-
Licenses, permits and fees	-	-	-	-
Interest	-	16,782	-	-
Land sales	-	790,622	-	-
Rentals	-	46,090	186,413	-
Equity in earnings of AJT Mining Properties, Inc. joint ventures	-	103	-	-
Other	-	308,528	89,069	4,969
Total revenues	<u>13,240</u>	<u>1,509,850</u>	<u>275,482</u>	<u>4,969</u>
EXPENDITURES				
Current:				
Recreation	-	-	-	-
Community development and lands management	-	1,338,985	-	-
Low-income housing	-	-	-	-
Public safety	-	-	-	-
Public transportation	-	-	-	-
Community projects	-	-	-	-
Tourism and conventions	-	-	1,434,807	-
Other	-	-	-	-
Debt service:				
Principal	-	89,823	-	-
Interest	-	7,186	-	-
Total expenditures	<u>-</u>	<u>1,435,994</u>	<u>1,434,807</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>13,240</u>	<u>73,856</u>	<u>(1,159,325)</u>	<u>4,969</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	129,000	500,000	1,036,800	-
Transfers to other funds	-	(225,000)	-	-
Total other financing sources (uses)	<u>129,000</u>	<u>275,000</u>	<u>1,036,800</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and financing uses	142,240	348,856	(122,525)	4,969
Fund balances (deficits) at beginning of year	<u>(251,061)</u>	<u>77,829</u>	<u>287,403</u>	<u>99,223</u>
Fund balances (deficits) at end of year	<u>\$ (108,821)</u>	<u>426,685</u>	<u>164,878</u>	<u>104,192</u>

Ex. 085, p. 8



<u>Pass-through Grants</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>
-	-	-	-	-	1,691,116	-	2,597,396
-	-	-	-	-	4,419	-	4,419
-	-	-	-	-	-	-	120,000
-	-	-	-	-	-	-	347,725
-	-	-	-	-	-	-	311,737
-	1,110,423	239,615	-	-	-	-	2,022,640
-	-	-	-	-	331,700	-	331,700
-	-	-	1,099,825	-	-	4,052,004	5,151,829
-	-	-	-	-	-	-	16,782
-	-	-	-	56,951	-	-	847,573
-	-	-	-	-	-	-	232,503
-	-	-	-	-	-	-	103
-	-	-	-	27,000	6,438	-	441,127
-	<u>1,110,423</u>	<u>239,615</u>	<u>1,099,825</u>	<u>83,951</u>	<u>2,033,673</u>	<u>4,052,004</u>	<u>12,425,534</u>
-	1,641,870	-	-	-	-	-	1,641,870
-	-	-	-	-	-	-	1,339,426
-	-	-	-	2,469	-	-	2,469
-	-	-	-	-	2,150,693	-	2,150,693
-	-	-	-	-	-	-	3,742,621
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,434,807
-	-	175,446	-	-	-	-	192,722
-	-	-	-	-	-	-	89,823
-	-	-	-	-	-	-	7,186
-	<u>1,641,870</u>	<u>175,446</u>	<u>-</u>	<u>2,469</u>	<u>2,150,693</u>	<u>-</u>	<u>10,601,617</u>
-	(531,447)	64,169	1,099,825	81,482	(117,020)	4,052,004	1,823,917
-	388,100	-	-	-	235,300	-	4,836,800
-	-	-	(1,263,800)	-	-	(3,929,788)	(6,668,888)
-	<u>388,100</u>	<u>-</u>	<u>(1,263,800)</u>	<u>-</u>	<u>235,300</u>	<u>(3,929,788)</u>	<u>(1,832,088)</u>
-	(143,347)	64,169	(163,975)	81,482	118,280	122,216	(8,171)
-	<u>(509,804)</u>	<u>389,615</u>	<u>392,318</u>	<u>828,792</u>	<u>514,529</u>	<u>96,221</u>	<u>2,488,999</u>
-	<u>(653,151)</u>	<u>453,784</u>	<u>228,343</u>	<u>910,274</u>	<u>632,809</u>	<u>218,437</u>	<u>2,480,828</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, 2004, 2003 and 2002

	<u>2004</u>	<u>2003</u>	<u>2002</u>
REVENUES			
Property taxes	\$ 10,625,288	11,422,680	11,257,006
State sources:			
Safe Communities	-	753,108	755,741
State shared revenue	504,358	153,535	158,317
Grants	22,745	34,191	8,070
Forest receipts	806,804	797,061	790,709
Federal source - grant	-	1,220	179
Licenses, permits and fees	1,444,477	1,198,860	1,068,500
Fines and forfeitures	591,209	458,944	416,601
Other	29,546	20,380	863
Total revenues	<u>14,024,427</u>	<u>14,839,979</u>	<u>14,455,986</u>
EXPENDITURES			
Education	200,000	200,000	200,000
Parks and recreation	2,886,184	2,584,531	2,218,420
Public safety - police	8,847,322	8,834,298	7,859,213
Public works - roads and street maintenance	<u>3,141,502</u>	<u>2,966,795</u>	<u>2,918,281</u>
Total expenditures	<u>15,075,008</u>	<u>14,585,624</u>	<u>13,195,914</u>
Excess (deficiency) of revenues over expenditures	<u>(1,050,581)</u>	<u>254,355</u>	<u>1,260,072</u>
OTHER FINANCING SOURCES (USES)			
Transfers from Special Revenue Funds:			
Sales Tax	2,462,000	2,462,000	450,000
Marine Passenger Fee	571,961	541,700	441,000
Transfers to Special Revenue Funds:			
Capital Transit	(2,342,600)	(2,589,900)	(2,490,400)
Eaglecrest	(25,000)	(25,000)	(25,000)
Total other financing sources (uses)	<u>666,361</u>	<u>388,800</u>	<u>(1,624,400)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(384,220)</u>	<u>643,155</u>	<u>(364,328)</u>
Fund balance at beginning of year	<u>3,465,639</u>	<u>2,822,484</u>	<u>3,186,812</u>
Fund balance at end of year	<u>\$ 3,081,419</u>	<u>3,465,639</u>	<u>2,822,484</u>

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

For the fiscal year ended June 30, 2004

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Property taxes	\$ 10,623,400	10,623,400	10,625,288	1,888
State sources:				
State shared revenue	567,900	567,900	504,358	(63,542)
Grants	64,000	69,775	22,745	(47,030)
Forest receipts	941,900	941,900	806,804	(135,096)
Federal source - grant	10,700	10,700	-	(10,700)
Licenses, permits and fees	1,550,500	1,565,500	1,444,477	(121,023)
Fines and forfeitures	544,000	544,000	591,209	47,209
Other	15,500	32,244	29,546	(2,698)
Total revenues	<u>14,317,900</u>	<u>14,355,419</u>	<u>14,024,427</u>	<u>(330,992)</u>
EXPENDITURES				
Education	200,000	200,000	200,000	-
Parks and recreation	3,062,900	3,159,249	2,938,292	220,957
Public safety - police	9,282,300	9,239,981	8,928,607	311,374
Public works - roads and street maintenance	3,389,300	3,414,961	3,181,347	233,614
Air pollution	-	-	3,500	(3,500)
Total expenditures and encumbrances	<u>15,934,500</u>	<u>16,014,191</u>	<u>15,251,746</u>	<u>762,445</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(1,616,600)</u>	<u>(1,658,772)</u>	<u>(1,227,319)</u>	<u>431,453</u>
OTHER FINANCING SOURCES (USES)				
Transfers from Special Revenue Funds:				
Sales Tax	2,462,000	2,462,000	2,462,000	-
Marine Passenger Fee	625,700	571,961	571,961	-
Transfers to Special Revenue Funds:				
Capital Transit	(2,342,600)	(2,342,600)	(2,342,600)	-
Eaglecrest	(25,000)	(25,000)	(25,000)	-
Total other financing sources (uses)	<u>720,100</u>	<u>666,361</u>	<u>666,361</u>	<u>-</u>
Net change in fund balance	\$ <u>(896,500)</u>	<u>(992,411)</u>	<u>(560,958)</u>	<u>431,453</u>
Fund balance at beginning of year			<u>3,465,639</u>	
Fund balance at end of year			2,904,681	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			121,832	
Change in liability for compensated absences			<u>54,906</u>	
Fund balance at end of year - GAAP basis			\$ <u><u>3,081,419</u></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, 2004, 2003 and 2002

	<u>2004</u>	<u>2003</u>	<u>2002</u>
REVENUES			
General sales tax:			
Areawide 2%	\$ 12,766,755	12,085,238	11,623,132
Areawide Recreation 1% Prop 2 2001	6,383,377	6,042,619	5,811,567
Areawide Capital Projects 1%	6,383,377	6,042,619	5,811,567
Areawide CIP/Sales Tax Reserve 1%	6,383,377	6,042,619	5,811,567
Total general sales tax	<u>31,916,886</u>	<u>30,213,095</u>	<u>29,057,833</u>
Liquor sales tax - 3%	743,837	629,661	592,499
Miscellaneous	41,100	22,920	24,079
Total revenues	<u>32,701,823</u>	<u>30,865,676</u>	<u>29,674,411</u>
EXPENDITURES - Other	620,138	662,473	640,112
Excess of revenues over expenditures	<u>32,081,685</u>	<u>30,203,203</u>	<u>29,034,299</u>
OTHER FINANCING SOURCES (USES)			
Transfer from General Fund	-	-	557,100
Transfer from Capital Projects	-	2,500,000	-
Transfers to:			
General Fund	(13,697,800)	(15,999,000)	(15,578,400)
Special Revenue Funds:			
Fire Service Area	(175,000)	(175,000)	-
Roaded Service Area	(2,462,000)	(2,462,000)	(450,000)
Capital Projects Funds	(5,796,000)	(9,424,000)	(11,626,500)
Enterprise Funds:			
Bartlett Regional Hospital	(623,300)	(587,900)	(559,900)
Capital Projects	(6,224,000)	(2,732,200)	(5,280,000)
General Debt Service Fund	(293,100)	(293,500)	(348,300)
Total other financing sources (uses)	<u>(29,271,200)</u>	<u>(29,173,600)</u>	<u>(33,286,000)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	2,810,485	1,029,603	(4,251,701)
Fund balance at beginning of year	<u>7,238,665</u>	<u>6,209,062</u>	<u>10,460,763</u>
Fund balance at end of year	<u>\$ 10,049,150</u>	<u>7,238,665</u>	<u>6,209,062</u>

SALES TAX

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

For the fiscal year ended June 30, 2004

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
General sales tax:				
Areawide 2%	\$ 11,785,000	11,785,000	12,766,755	981,755
Areawide Recreation 1% Prop 2 2001	5,892,500	5,892,500	6,383,377	490,877
Areawide Capital Projects 1%	5,892,500	5,892,500	6,383,377	490,877
Areawide CIP/Sales Tax Reserve 1%	5,892,500	5,892,500	6,383,377	490,877
Total general sales tax	<u>29,462,500</u>	<u>29,462,500</u>	<u>31,916,886</u>	<u>2,454,386</u>
Liquor sales tax - 3%	635,000	635,000	743,837	108,837
Miscellaneous	42,900	42,900	41,100	(1,800)
Total revenues	<u>30,140,400</u>	<u>30,140,400</u>	<u>32,701,823</u>	<u>2,561,423</u>
EXPENDITURES - Other	680,100	680,100	620,138	59,962
Excess of revenues over expenditures	<u>29,460,300</u>	<u>29,460,300</u>	<u>32,081,685</u>	<u>2,621,385</u>
OTHER FINANCING USES				
Transfers to:				
General Fund	(13,657,800)	(13,697,800)	(13,697,800)	-
Special Revenue Funds:				
Fire Service Area	(175,000)	(175,000)	(175,000)	-
Roaded Service Area	(2,462,000)	(2,462,000)	(2,462,000)	-
Capital Projects Funds	(5,796,000)	(5,796,000)	(5,796,000)	-
Enterprise Funds:				
Bartlett Regional Hospital	(623,300)	(623,300)	(623,300)	-
Capital Projects	(6,224,000)	(6,224,000)	(6,224,000)	-
General Debt Service Fund	(293,100)	(293,100)	(293,100)	-
Total other financing uses	<u>(29,231,200)</u>	<u>(29,271,200)</u>	<u>(29,271,200)</u>	<u>-</u>
Net change in fund balance	\$ <u>229,100</u>	<u>189,100</u>	2,810,485	<u>2,621,385</u>
Fund balance at beginning of year			<u>7,238,665</u>	
Fund balance at end of year			\$ <u>10,049,150</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, 2004, 2003 and 2002

	<u>2004</u>	<u>2003</u>	<u>2002</u>
REVENUES - Taxes	\$ 906,280	897,011	926,630
EXPENDITURES - Other	12,960	13,492	17,698
Excess of revenues over expenditures	<u>893,320</u>	<u>883,519</u>	<u>908,932</u>
OTHER FINANCING USES - Transfer to			
Visitor Services Special Revenue Fund	<u>(939,800)</u>	<u>(879,800)</u>	<u>(1,013,600)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	(46,480)	3,719	(104,668)
Fund balance (deficit) at beginning of year	<u>(11,192)</u>	<u>(14,911)</u>	<u>89,757</u>
Fund deficit at end of year	<u>\$ (57,672)</u>	<u>(11,192)</u>	<u>(14,911)</u>

HOTEL TAX

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

For the fiscal year ended June 30, 2004

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Taxes	\$ 945,000	945,000	906,280	(38,720)
EXPENDITURES - Other	13,800	13,800	12,960	840
Excess of revenues over expenditures	<u>931,200</u>	<u>931,200</u>	<u>893,320</u>	<u>(37,880)</u>
OTHER FINANCING USES - Transfer to Visitor Services Special Revenue Fund	<u>(939,800)</u>	<u>(939,800)</u>	<u>(939,800)</u>	<u>-</u>
Net change in fund balance	\$ <u>(8,600)</u>	<u>(8,600)</u>	(46,480)	<u>(37,880)</u>
Fund deficit at beginning of year			<u>(11,192)</u>	
Fund deficit at end of year			\$ <u>(57,672)</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, 2004, 2003 and 2002

	<u>2004</u>	<u>2003</u>	<u>2002</u>
REVENUES - Local sources	\$ 311,737	303,889	292,819
EXPENDITURES - Other	4,316	4,650	2,296
Excess of revenues over expenditures	<u>307,421</u>	<u>299,239</u>	<u>290,523</u>
OTHER FINANCING USES			
Transfers to:			
General Fund	(65,000)	(215,000)	-
Bartlett Regional Hospital Enterprise Fund	(245,500)	(239,500)	(228,100)
Total other financing uses	<u>(310,500)</u>	<u>(454,500)</u>	<u>(228,100)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	(3,079)	(155,261)	62,423
Fund balance at beginning of year	<u>14,129</u>	<u>169,390</u>	<u>106,967</u>
Fund balance at end of year	<u>\$ 11,050</u>	<u>14,129</u>	<u>169,390</u>

TOBACCO EXCISE TAX

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

For the fiscal year ended June 30, 2004

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Local sources	\$ 309,000	309,000	311,737	2,737
EXPENDITURES - Other	4,700	4,700	4,316	384
Excess of revenues over expenditures	<u>304,300</u>	<u>304,300</u>	<u>307,421</u>	<u>3,121</u>
OTHER FINANCING USES				
Transfers to:				
General Fund	(65,000)	(65,000)	(65,000)	-
Bartlett Regional Hospital Enterprise Fund	<u>(245,500)</u>	<u>(245,500)</u>	<u>(245,500)</u>	<u>-</u>
Total other financing uses	<u>(310,500)</u>	<u>(310,500)</u>	<u>(310,500)</u>	<u>-</u>
Net change in fund balance	\$ <u>(6,200)</u>	<u>(6,200)</u>	(3,079)	<u>3,121</u>
Fund balance at beginning of year			<u>14,129</u>	
Fund balance at end of year			\$ <u>11,050</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, 2004, 2003 and 2002

	<u>2004</u>	<u>2003</u>	<u>2002</u>
REVENUES			
State sources - Urban Mass Transportation			
Administration grant	\$ 120,000	87,005	146,114
Charges for services	659,362	566,487	603,212
Rental	-	450	4,050
Bad debt recovery (expense)	2,838	(1,784)	-
Other	2,285	700	576
Total revenues	<u>784,485</u>	<u>652,858</u>	<u>753,952</u>
EXPENDITURES			
Operations	2,883,183	2,562,109	2,387,494
Maintenance	859,438	786,122	679,959
Total expenditures	<u>3,742,621</u>	<u>3,348,231</u>	<u>3,067,453</u>
Deficiency of revenues over expenditures	<u>(2,958,136)</u>	<u>(2,695,373)</u>	<u>(2,313,501)</u>
OTHER FINANCING SOURCES			
Transfers from Special Revenue Funds:			
Roaded Service Area	2,342,600	2,589,900	2,490,400
Marine Passenger Fee	205,000	205,000	165,000
Total other financing sources	<u>2,547,600</u>	<u>2,794,900</u>	<u>2,655,400</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(410,536)	99,527	341,899
Fund balance at beginning of year	<u>449,386</u>	<u>349,859</u>	<u>7,960</u>
Fund balance at end of year	<u>\$ 38,850</u>	<u>449,386</u>	<u>349,859</u>

CAPITAL TRANSIT

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

For the fiscal year ended June 30, 2004

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State sources - Urban Mass				
Transportation Administration grant	\$ 84,000	84,000	120,000	36,000
Charges for services	756,900	756,900	659,362	(97,538)
Bad debt recovery (expense)	-	-	2,838	2,838
Other	3,000	3,000	2,285	(715)
Total revenues	<u>843,900</u>	<u>843,900</u>	<u>784,485</u>	<u>(59,415)</u>
EXPENDITURES				
Operations	2,714,500	2,848,901	2,905,929	(57,028)
Maintenance	879,900	880,037	859,722	20,315
Total expenditures and encumbrances	<u>3,594,400</u>	<u>3,728,938</u>	<u>3,765,651</u>	<u>(36,713)</u>
Deficiency of revenues over expenditures and encumbrances	<u>(2,750,500)</u>	<u>(2,885,038)</u>	<u>(2,981,166)</u>	<u>(96,128)</u>
OTHER FINANCING SOURCES				
Transfers from Special Revenue Funds:				
Roaded Service Area	2,342,600	2,342,600	2,342,600	-
Marine Passenger Fee	205,000	205,000	205,000	-
Total other financing sources	<u>2,547,600</u>	<u>2,547,600</u>	<u>2,547,600</u>	<u>-</u>
Net change in fund balance	\$ <u>(202,900)</u>	<u>(337,438)</u>	<u>(433,566)</u>	<u>(96,128)</u>
Fund balance at beginning of year			<u>449,386</u>	
Fund balance at end of year			15,820	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			3,420	
Change in liability for compensated absences			<u>19,610</u>	
Fund balance at end of year - GAAP basis			\$ <u><u>38,850</u></u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

COMMUNITY DEVELOPMENT BLOCK GRANT

Comparative Statements of Revenues, Expenditures and Changes in Fund Balance

For the fiscal years ended June 30, 2004, 2003 and 2002

	<u>2004</u>	<u>2003</u>	<u>2002</u>
REVENUES			
Community Development Block Grant	\$ -	-	198,000
Bad debt recovery	-	5,000	-
Total revenues	<u>-</u>	<u>5,000</u>	<u>198,000</u>
EXPENDITURES			
Community development and lands management	<u>441</u>	<u>-</u>	<u>198,000</u>
Excess (deficiency) of revenues over expenditures	(441)	5,000	-
Fund balance at beginning of year	<u>111,611</u>	<u>106,611</u>	<u>106,611</u>
Fund balance at end of year	<u>\$ 111,170</u>	<u>111,611</u>	<u>106,611</u>

COMMUNITY DEVELOPMENT BLOCK GRANT

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

For the fiscal year ended June 30, 2004

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Community Development Block Grant	\$ -	378,420	-	(378,420)
EXPENDITURES - Community development and lands management	-	378,420	441	377,979
Excess (deficiency) of revenues over expenditures	\$ -	-	(441)	(441)
Fund balance at beginning of year			111,611	
Fund balance at end of year			\$ 111,170	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

MENTAL HEALTH

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

For the fiscal years ended June 30, 2004, 2003 and 2002

	<u>2004</u>	<u>2003</u>	<u>2002</u>
REVENUES			
Charges for Services - Clinic fees	\$ -	119,129	-
Bad debt recovery	13,240	6,043	19,429
Total revenues	<u>13,240</u>	<u>125,172</u>	<u>19,429</u>
OTHER FINANCING SOURCES			
Transfers from:			
General Fund	129,000	129,000	310,400
Chemical Dependency Special Revenue Fund	-	126,923	-
Total other financing sources	<u>129,000</u>	<u>255,923</u>	<u>310,400</u>
Excess (deficiency) of revenues and other financing sources over expenditures	142,240	381,095	329,829
Fund deficit at beginning of year	<u>(251,061)</u>	<u>(632,156)</u>	<u>(961,985)</u>
Fund deficit at end of year	<u>\$ (108,821)</u>	<u>(251,061)</u>	<u>(632,156)</u>

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

For the fiscal year ended June 30, 2004

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Charges for Services - Clinic fees	\$ 5,000	5,000	-	(5,000)
Bad debt recovery	-	-	13,240	13,240
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>13,240</u>	<u>8,240</u>
OTHER FINANCING SOURCES -				
Transfer from General Fund	<u>129,000</u>	<u>129,000</u>	<u>129,000</u>	<u>-</u>
Net change in fund balance	\$ <u>134,000</u>	<u>134,000</u>	142,240	<u>8,240</u>
Fund deficit at beginning of year			<u>(251,061)</u>	
Fund deficit at end of year			\$ <u>(108,821)</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, 2004, 2003 and 2002

	<u>2004</u>	<u>2003</u>	<u>2002</u>
REVENUES			
State Sources - DNR			
national coast wetlands	\$ -	553,000	-
Federal Sources - USFS			
raptor center land	347,725	-	-
Interest	16,782	46,666	110,978
Land sales	790,622	139,254	391,753
Rentals	46,090	44,289	44,460
Equity in earnings of AJT Mining Properties, Inc.			
joint ventures	103	131	190
Gravel sales - Lemon Creek gravel pit	349,325	158,062	203,952
Bad debt recovery (expense)	(40,797)	(13,695)	11,930
Total revenues	<u>1,509,850</u>	<u>927,707</u>	<u>763,263</u>
EXPENDITURES			
Land management	277,802	269,823	238,771
Land acquisition	812,746	847,051	169,599
Land management response	7,097	26,917	10,032
Land selection	7,493	6,934	148,100
Lease maintenance	10,639	20,391	16,378
Lemon Creek gravel pit	301,082	205,047	176,014
Miscellaneous property examinations	1,129	8,794	5,904
Foreclosures and LID payments	18,006	8,569	33,340
Other	-	4,875	837
Total expenditures	<u>1,435,994</u>	<u>1,398,401</u>	<u>798,975</u>
Excess (deficiency) of revenues over expenditures	<u>73,856</u>	<u>(470,694)</u>	<u>(35,712)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from Capital Projects Fund	500,000	-	455,000
Transfers to Capital Projects Fund	(225,000)	-	(1,027,000)
Total other financing sources (uses)	<u>275,000</u>	<u>-</u>	<u>(572,000)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	348,856	(470,694)	(607,712)
Fund balance at beginning of year	<u>77,829</u>	<u>548,523</u>	<u>1,156,235</u>
Fund balance at end of year	<u>\$ 426,685</u>	<u>77,829</u>	<u>548,523</u>

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

For the fiscal year ended June 30, 2004

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Federal Sources - USFS raptor center land	\$ -	347,725	347,725	-
Interest	243,300	243,300	16,782	(226,518)
Land sales	508,700	508,700	790,622	281,922
Rentals	44,300	44,300	46,090	1,790
Equity in earnings of AJT Mining Properties, Inc. joint ventures	100	100	103	3
Gravel sales - Lemon Creek gravel pit	288,000	288,000	349,325	61,325
Bad debt recovery (expense)	-	-	(40,797)	(40,797)
Total revenues	<u>1,084,400</u>	<u>1,432,125</u>	<u>1,509,850</u>	<u>77,725</u>
EXPENDITURES				
Land management	278,300	293,200	279,066	14,134
Land acquisition	-	847,725	813,302	34,423
Land management response	25,000	30,898	7,684	23,214
Land selection	150,000	150,000	95,422	54,578
Lease maintenance	9,400	9,400	10,639	(1,239)
Lemon Creek gravel pit	325,200	370,886	383,096	(12,210)
Miscellaneous property examinations	30,000	25,000	1,129	23,871
Foreclosures and LID payments	20,000	20,000	18,006	1,994
Total expenditures and encumbrances	<u>837,900</u>	<u>1,747,109</u>	<u>1,608,344</u>	<u>138,765</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>246,500</u>	<u>(314,984)</u>	<u>(98,494)</u>	<u>216,490</u>
OTHER FINANCING SOURCES (USES)				
Transfer from Capital Projects Funds	-	500,000	500,000	-
Transfers to Capital Projects Funds	(200,000)	(225,000)	(225,000)	-
Total other financing sources (uses)	<u>(200,000)</u>	<u>275,000</u>	<u>275,000</u>	<u>-</u>
Net change in fund balance	<u>\$ 46,500</u>	<u>(39,984)</u>	<u>176,506</u>	<u>216,490</u>
Fund balance at beginning of year			<u>77,829</u>	
Fund balance at end of year			254,335	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			177,486	
Change in liability for compensated absences			<u>(5,136)</u>	
Fund balance at end of year - GAAP basis			<u>\$ 426,685</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, 2004, 2003 and 2002

	<u>2004</u>	<u>2003</u>	<u>2002</u>
REVENUES			
Rental income	\$ 186,413	244,726	166,487
Concessions	29,876	47,447	36,824
Other	59,193	69,885	55,172
Total revenues	<u>275,482</u>	<u>362,058</u>	<u>258,483</u>
EXPENDITURES			
Operations	677,007	668,546	558,054
Visitor information	757,800	725,800	800,000
Total expenditures	<u>1,434,807</u>	<u>1,394,346</u>	<u>1,358,054</u>
Deficiency of revenues over expenditures	<u>(1,159,325)</u>	<u>(1,032,288)</u>	<u>(1,099,571)</u>
OTHER FINANCING SOURCES			
Transfers from Special Revenue Funds:			
Hotel Tax	939,800	879,800	1,013,600
Marine Passenger Fee	97,000	97,000	97,000
Total other financing sources	<u>1,036,800</u>	<u>976,800</u>	<u>1,110,600</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(122,525)	(55,488)	11,029
Fund balance at beginning of year	<u>287,403</u>	<u>342,891</u>	<u>331,862</u>
Fund balance at end of year	<u>\$ 164,878</u>	<u>287,403</u>	<u>342,891</u>

VISITOR SERVICES

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

For the fiscal year ended June 30, 2004

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Rental income	\$ 195,300	195,300	186,413	(8,887)
Concessions	37,700	37,700	29,876	(7,824)
Other	59,100	59,100	59,193	93
Total revenues	<u>292,100</u>	<u>292,100</u>	<u>275,482</u>	<u>(16,618)</u>
EXPENDITURES				
Operations	679,900	716,378	692,577	23,801
Visitor information	757,800	757,800	757,800	-
Total expenditures and encumbrances	<u>1,437,700</u>	<u>1,474,178</u>	<u>1,450,377</u>	<u>23,801</u>
Deficiency of revenues over expenditures and encumbrances	<u>(1,145,600)</u>	<u>(1,182,078)</u>	<u>(1,174,895)</u>	<u>7,183</u>
OTHER FINANCING SOURCES				
Transfers from Special Revenue Funds:				
Hotel Tax	939,800	939,800	939,800	-
Marine Passenger Fee	97,000	97,000	97,000	-
Total other financing sources	<u>1,036,800</u>	<u>1,036,800</u>	<u>1,036,800</u>	<u>-</u>
Net change in fund balance	\$ <u>(108,800)</u>	<u>(145,278)</u>	(138,095)	<u>7,183</u>
Fund balance at beginning of year			<u>287,403</u>	
Fund balance at end of year			149,308	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			26,454	
Change in liability for compensated absences			<u>(10,884)</u>	
Fund balance at end of year - GAAP basis			\$ <u>164,878</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, 2004, 2003 and 2002

	<u>2004</u>	<u>2003</u>	<u>2002</u>
REVENUES - Donations	\$ 4,969	4,868	8,343
EXPENDITURES - Materials	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	4,969	4,868	8,343
Fund balance at beginning of year	<u>99,223</u>	<u>94,355</u>	<u>86,012</u>
Fund balance at end of year	<u>\$ 104,192</u>	<u>99,223</u>	<u>94,355</u>

LIBRARY MINOR CONTRIBUTIONS

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

For the fiscal year ended June 30, 2004

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Donations	\$ 6,700	6,700	4,969	(1,731)
EXPENDITURES - Materials	<u>6,700</u>	<u>6,700</u>	<u>-</u>	<u>6,700</u>
Excess of revenues over expenditures	\$ <u>-</u>	<u>-</u>	4,969	<u>4,969</u>
Fund balance at beginning of year			<u>99,223</u>	
Fund balance at end of year			\$ <u>104,192</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

PASS-THROUGH GRANTS

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

For the fiscal years ended June 30, 2004, 2003 and 2002

	<u>2004</u>	<u>2003</u>	<u>2002</u>
REVENUES			
State grants and entitlement	\$ -	60,710	57,120
EXPENDITURES			
Community projects - pass-through grants:			
Juneau Alliance for Mental Health, Inc. (JAMHI)	-	2,905	2,944
AWARE	-	13,943	14,133
REACH, Inc.	-	7,262	7,361
Wildflower Court	-	15,976	12,955
Juneau Youth Services, Inc.	-	9,876	9,716
Gastineau Manor	-	10,748	10,011
Total expenditures	<u>-</u>	<u>60,710</u>	<u>57,120</u>
Excess of revenues over expenditures	-	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

PASS-THROUGH GRANTS

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

For the fiscal year ended June 30, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget - positive <u>(negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES - State grants and entitlement	\$ -	-	-	-
EXPENDITURES				
Community projects - pass-through grants:				
Juneau Alliance for Mental Health, Inc. (JAMHI)	-	-	-	-
AWARE	-	-	-	-
REACH, Inc.	-	-	-	-
Wildflower Court	-	-	-	-
Juneau Youth Services, Inc.	-	-	-	-
Gastineau Manor	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	<u>-</u>	-	<u>-</u>
Fund balance at beginning of year			-	
Fund balance at end of year			\$ <u>-</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

EAGLECREST

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

For the fiscal years ended June 30, 2004, 2003 and 2002

	<u>2004</u>	<u>2003</u>	<u>2002</u>
REVENUES			
Charges for services:			
Ski tickets	\$ 668,341	275,930	580,832
Ski school fees	109,986	48,099	114,456
Other	332,096	146,864	365,826
Total revenues	<u>1,110,423</u>	<u>470,893</u>	<u>1,061,114</u>
EXPENDITURES			
Ski area operations	1,247,292	1,060,138	1,190,035
Ski school operations	151,640	95,692	127,017
Ski area maintenance	242,938	243,425	279,864
Total expenditures	<u>1,641,870</u>	<u>1,399,255</u>	<u>1,596,916</u>
Deficiency of revenues over expenditures	<u>(531,447)</u>	<u>(928,362)</u>	<u>(535,802)</u>
OTHER FINANCING SOURCES			
Transfers from:			
General Fund	363,100	363,100	333,100
Roaded Service Area Special Revenue Fund	25,000	25,000	25,000
Total other financing sources	<u>388,100</u>	<u>388,100</u>	<u>358,100</u>
Deficiency of revenues and other financing sources over expenditures	<u>(143,347)</u>	<u>(540,262)</u>	<u>(177,702)</u>
Fund balance (deficit) at beginning of the year	<u>(509,804)</u>	<u>30,458</u>	<u>208,160</u>
Fund balance (deficit) at end of year	<u>\$ (653,151)</u>	<u>(509,804)</u>	<u>30,458</u>

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

For the fiscal year ended June 30, 2004

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Charges for services:				
Ski tickets	\$ 846,600	846,600	668,341	(178,259)
Ski school fees	117,000	117,000	109,986	(7,014)
Other	383,000	383,000	332,096	(50,904)
Total revenues	<u>1,346,600</u>	<u>1,346,600</u>	<u>1,110,423</u>	<u>(236,177)</u>
EXPENDITURES				
Ski area operations	1,304,300	1,304,300	1,262,844	41,456
Ski school operations	127,200	127,200	151,640	(24,440)
Ski area maintenance	257,300	257,300	242,938	14,362
Total expenditures and encumbrances	<u>1,688,800</u>	<u>1,688,800</u>	<u>1,657,422</u>	<u>31,378</u>
Deficiency of revenues over expenditures and encumbrances	<u>(342,200)</u>	<u>(342,200)</u>	<u>(546,999)</u>	<u>(204,799)</u>
OTHER FINANCING SOURCES				
Transfers from:				
General Fund	363,100	363,100	363,100	-
Roaded Service Area Special Revenue Fund	25,000	25,000	25,000	-
Total other financing sources	<u>388,100</u>	<u>388,100</u>	<u>388,100</u>	<u>-</u>
Net change in fund balance (deficit)	\$ <u>45,900</u>	<u>45,900</u>	(158,899)	<u>(204,799)</u>
Fund deficit at beginning of year			<u>(509,804)</u>	
Fund deficit at end of year			(668,703)	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			10,508	
Change in liability for compensated absences			<u>5,044</u>	
Fund deficit at end of year - GAAP basis			\$ <u>(653,151)</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, 2004, 2003 and 2002

	<u>2004</u>	<u>2003</u>	<u>2002</u>
REVENUES - Charges for parking	\$ 239,615	226,289	204,612
EXPENDITURES			
Salaries and fringe benefits	14,806	15,329	10,983
Utilities	22,768	20,996	22,617
Contractual services	26,018	26,507	24,869
Maintenance services	69,318	49,272	55,742
Other	42,536	42,760	36,602
Total expenditures	<u>175,446</u>	<u>154,864</u>	<u>150,813</u>
Excess of revenues over expenditures	64,169	71,425	53,799
OTHER FINANCING USES			
Transfer to Capital Projects Funds	<u>-</u>	<u>(200,000)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing uses over expenditures	64,169	(128,575)	53,799
Fund balance at beginning of year	<u>389,615</u>	<u>518,190</u>	<u>464,391</u>
Fund balance at end of year	<u>\$ 453,784</u>	<u>389,615</u>	<u>518,190</u>

DOWNTOWN PARKING

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

For the fiscal year ended June 30, 2004

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Charges for parking	\$ 264,000	264,000	239,615	(24,385)
EXPENDITURES				
Salaries and fringe benefits	18,200	18,200	14,806	3,394
Utilities	22,700	22,700	22,768	(68)
Contractual services	34,100	34,100	26,018	8,082
Maintenance services	46,800	46,800	69,318	(22,518)
Other	44,800	44,800	42,536	2,264
Total expenditures	<u>166,600</u>	<u>166,600</u>	<u>175,446</u>	<u>(8,846)</u>
Excess of revenues over expenditures	\$ <u>97,400</u>	<u>97,400</u>	64,169	<u>(33,231)</u>
Fund balance at beginning of year			<u>389,615</u>	
Fund balance at end of year			\$ <u>453,784</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, 2004, 2003 and 2002

	<u>2004</u>	<u>2003</u>	<u>2002</u>
REVENUES - Port fees	\$ 1,099,825	1,051,938	1,464,446
OTHER FINANCING USES			
Transfers to:			
Debt Service Funds:			
General	-	-	(948,100)
Port	(1,138,800)	(90,000)	-
Enterprise Funds Capital Projects	(125,000)	(900,000)	(1,150,000)
Total other financing uses	<u>(1,263,800)</u>	<u>(990,000)</u>	<u>(2,098,100)</u>
Excess (deficiency) of revenues over other financing uses	(163,975)	61,938	(633,654)
Fund balance at beginning of year	<u>392,318</u>	<u>330,380</u>	<u>964,034</u>
Fund balance at end of year	\$ <u><u>228,343</u></u>	<u><u>392,318</u></u>	<u><u>330,380</u></u>

PORT DEVELOPMENT

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

For the fiscal year ended June 30, 2004

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Port fees	\$ 1,061,200	1,061,200	1,099,825	38,625
OTHER FINANCING USES				
Transfers to:				
Port Debt Service Fund	(1,138,800)	(1,138,800)	(1,138,800)	-
Enterprise Funds Capital Projects	(125,000)	(125,000)	(125,000)	-
Total other financing uses	<u>(1,263,800)</u>	<u>(1,263,800)</u>	<u>(1,263,800)</u>	<u>-</u>
Net change in fund balance	\$ <u>(202,600)</u>	<u>(202,600)</u>	(163,975)	<u>38,625</u>
Fund balance at beginning of year			<u>392,318</u>	
Fund balance at end of year			\$ <u>228,343</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, 2004, 2003 and 2002

	<u>2004</u>	<u>2003</u>	<u>2002</u>
REVENUES			
Loan repayments	\$ 56,951	18,979	15,816
Rehabilitation Loans	27,000	-	-
Less: bad debt expense	-	(79)	-
Total revenues	<u>83,951</u>	<u>18,900</u>	<u>15,816</u>
EXPENDITURES			
Affordable Housing Permit	210	5,800	9,217
Contingency	1,800	5,332	50,000
Gastineau Human Services Loan	-	-	200,000
Juneau Housing Trust Loan	-	-	37,952
Thane Road Campground grant	459	676	2,970
Total expenditures	<u>2,469</u>	<u>11,808</u>	<u>300,139</u>
Excess (deficiency) of revenues over expenditures	81,482	7,092	(284,323)
Fund balance at beginning of year	<u>828,792</u>	<u>821,700</u>	<u>1,106,023</u>
Fund balance at end of year	<u>\$ 910,274</u>	<u>828,792</u>	<u>821,700</u>

LOW-INCOME HOUSING

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

For the fiscal year ended June 30, 2004

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES:				
Loan repayments	\$ -	-	56,951	56,951
Rehabilitation Loans	-	-	27,000	27,000
Total revenues	-	-	83,951	83,951
EXPENDITURES				
Affordable Housing Permit	-	-	210	(210)
Contingency	-	9,668	1,800	7,868
Thane Road Campground grant	-	458	459	(1)
Total expenditures	-	10,126	2,469	7,657
Excess (deficiency) of revenues over expenditures and encumbrances	\$ -	(10,126)	81,482	91,608
Fund balance at beginning of year			828,792	
Fund balance at end of year			\$ 910,274	

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, 2004, 2003 and 2002

	<u>2004</u>	<u>2003</u>	<u>2002</u>
REVENUES			
Property taxes	\$ 1,691,116	1,794,303	1,771,662
State shared revenue - entitlement	4,419	8,118	10,203
Contracted services - fire	331,700	323,800	307,100
Other	6,438	12,233	29,693
Total revenues	<u>2,033,673</u>	<u>2,138,454</u>	<u>2,118,658</u>
EXPENDITURES			
Fire protection services	<u>2,150,693</u>	<u>2,353,428</u>	<u>2,128,434</u>
Deficiency of revenues over expenditures	(117,020)	(214,974)	(9,776)
OTHER FINANCING SOURCES			
Transfers from Special Revenue Funds:			
Sales Tax	175,000	175,000	-
Marine Passenger Fee	60,300	59,300	46,800
Total other financing sources	<u>235,300</u>	<u>234,300</u>	<u>46,800</u>
Excess of revenues and other financing sources over expenditures	118,280	19,326	37,024
Fund balance at beginning of year	<u>514,529</u>	<u>495,203</u>	<u>458,179</u>
Fund balance at end of year	<u>\$ <u>632,809</u></u>	<u>514,529</u>	<u>495,203</u>

FIRE SERVICE AREA

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

For the fiscal year ended June 30, 2004

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Property taxes	\$ 1,688,800	1,688,800	1,691,116	2,316
State shared revenue - entitlement	3,400	3,400	4,419	1,019
Contracted services - fire	331,700	331,700	331,700	-
Other	11,500	11,500	6,438	(5,062)
Total revenues	<u>2,035,400</u>	<u>2,035,400</u>	<u>2,033,673</u>	<u>(1,727)</u>
EXPENDITURES				
Fire protection services	<u>2,400,400</u>	<u>2,413,933</u>	<u>2,221,345</u>	<u>192,588</u>
Deficiency of revenues over expenditures and encumbrances	(365,000)	(378,533)	(187,672)	190,861
OTHER FINANCING SOURCES				
Transfers from Special Revenue Funds:				
Sales Tax	175,000	175,000	175,000	-
Marine Passenger Fee	60,300	60,300	60,300	-
Total other financing sources	<u>235,300</u>	<u>235,300</u>	<u>235,300</u>	<u>-</u>
Net change in fund balance	\$ <u>(129,700)</u>	<u>(143,233)</u>	47,628	<u>190,861</u>
Fund balance at beginning of year			514,529	
Fund balance at end of year			562,157	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			39,086	
Change in liability for compensated absences			<u>31,566</u>	
Fund balance at end of year - GAAP basis			\$ <u>632,809</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, 2004, 2003 and 2002

	<u>2004</u>	<u>2003</u>	<u>2002</u>
REVENUES - Marine passenger fees	\$ 4,052,004	3,638,816	3,393,475
OTHER FINANCING USES			
Transfers to:			
General Fund	(925,000)	(975,300)	(1,056,200)
Special Revenue Funds:			
Capital Transit	(205,000)	(205,000)	(165,000)
Visitor Services	(97,000)	(97,000)	(97,000)
Roaded Service Area	(571,961)	(541,700)	(441,000)
Fire Service Area	(60,300)	(59,300)	(46,800)
Dock Enterprise Fund	(29,106)	-	-
Capital Projects Funds	(1,719,221)	(1,705,900)	(1,691,000)
Port Debt Service	(322,200)	-	-
Total other financing uses	<u>(3,929,788)</u>	<u>(3,584,200)</u>	<u>(3,497,000)</u>
Excess (deficiency) of revenues over other financing uses	122,216	54,616	(103,525)
Fund balance at beginning of year	<u>96,221</u>	<u>41,605</u>	<u>145,130</u>
Fund balance at end of year	<u>\$ 218,437</u>	<u>96,221</u>	<u>41,605</u>

MARINE PASSENGER FEE

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

For the fiscal year ended June 30, 2004

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Marine passenger fees	\$ 3,858,400	3,858,400	4,052,004	193,604
OTHER FINANCING USES				
Transfers to:				
General Fund	(910,000)	(925,000)	(925,000)	-
Special Revenue Funds:				
Capital Transit	(205,000)	(205,000)	(205,000)	-
Visitor Services	(97,000)	(97,000)	(97,000)	-
Roaded Service Area	(625,700)	(571,961)	(571,961)	-
Fire Service Area	(60,300)	(60,300)	(60,300)	-
Dock Enterprise Fund	-	(29,106)	(29,106)	-
Capital Projects Funds	(1,638,000)	(1,719,221)	(1,719,221)	-
Port Debt Service	(322,200)	(322,200)	(322,200)	-
Total other financing uses	<u>(3,858,200)</u>	<u>(3,929,788)</u>	<u>(3,929,788)</u>	-
Net change in fund balance	\$ <u>200</u>	<u>(71,388)</u>	122,216	<u>193,604</u>
Fund balance at beginning of year			<u>96,221</u>	
Fund balance at end of year			\$ <u>218,437</u>	