

City & Borough of Juneau, Alaska



COMPREHENSIVE ANNUAL  
FINANCIAL REPORT

Fiscal Year Ended June 30, 2005



Ex. 086, p. 1

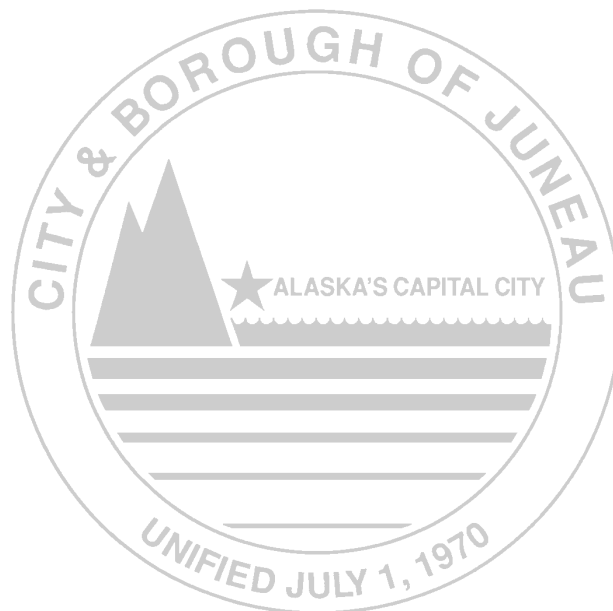
---

**CITY and BOROUGH OF JUNEAU**

*FOR THE FISCAL YEAR July 1, 2004 to June 30, 2005*

---

# COMPREHENSIVE ANNUAL FINANCIAL REPORT



---

**PREPARED BY:**

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

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

**Ex. 086, 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, 2005. 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, 2005

	Hotel Tax	Tobacco Excise Tax	Capital Transit	Community Development Block Grant
<b>ASSETS</b>				
Equity in central treasury	\$ -	200,687	3,399	39,171
Receivables, net of allowance for doubtful accounts:				
Accounts	-	-	65,321	166,688
Taxes	201,464	-	-	-
State of Alaska	-	-	7,433	-
Long-term notes	-	-	-	89,674
Inventories	-	-	282,543	-
Equity in joint ventures	-	-	-	-
<b>Total assets</b>	<b>\$ 201,464</b>	<b>200,687</b>	<b>358,696</b>	<b>295,533</b>
<b>LIABILITIES</b>				
Interfund payable to other funds	\$ 101,086	-	-	-
Accounts payable	-	-	26,896	94,219
Accrued salaries, payroll taxes, and withholdings payable	-	-	114,364	-
Deferred revenues	-	-	-	89,674
<b>Total liabilities</b>	<b>101,086</b>	<b>-</b>	<b>141,260</b>	<b>183,893</b>
<b>FUND BALANCES (DEFICITS)</b>				
Reserved:				
Subsequent year expenditures	39,300	27,900	-	-
Encumbrances	-	-	2,561	-
Long-term notes receivable	-	-	-	-
Equity in joint ventures	-	-	-	-
Unreserved:				
Designated-Compensated absences	-	-	161,679	-
Undesignated	61,078	172,787	53,196	111,640
<b>Total fund balances (deficits)</b>	<b>100,378</b>	<b>200,687</b>	<b>217,436</b>	<b>111,640</b>
<b>Total liabilities and fund balances</b>	<b>\$ 201,464</b>	<b>200,687</b>	<b>358,696</b>	<b>295,533</b>



<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>
6,883	562,056	107,636	108,455	-	-	220,499	152,455
5,266	211,527	25,553	-	-	30	-	312,905
-	-	-	-	-	-	-	-
-	1,154,440	-	-	-	-	-	-
-	-	9,517	-	-	285,650	-	-
-	13,384	-	-	-	-	-	-
<u>12,149</u>	<u>1,941,407</u>	<u>142,706</u>	<u>108,455</u>	<u>-</u>	<u>285,680</u>	<u>220,499</u>	<u>465,360</u>
-	-	-	-	-	960,105	-	-
-	13,244	15,326	-	-	5,331	4,106	-
-	12,040	17,814	-	-	37,662	-	-
-	<u>1,431,420</u>	<u>17,299</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,458</u>	<u>-</u>
-	<u>1,456,704</u>	<u>50,439</u>	<u>-</u>	<u>-</u>	<u>1,003,098</u>	<u>23,564</u>	<u>-</u>
-	-	-	-	-	-	-	455,300
-	243,117	2,784	-	-	5,230	-	-
-	1,154,440	-	-	-	-	-	-
-	13,384	-	-	-	-	-	-
-	5,216	10,245	-	-	16,042	-	-
12,149	(931,454)	79,238	108,455	-	(738,690)	196,935	10,060
<u>12,149</u>	<u>484,703</u>	<u>92,267</u>	<u>108,455</u>	<u>-</u>	<u>(717,418)</u>	<u>196,935</u>	<u>465,360</u>
<u>12,149</u>	<u>1,941,407</u>	<u>142,706</u>	<u>108,455</u>	<u>-</u>	<u>285,680</u>	<u>220,499</u>	<u>465,360</u>

(Continued)

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

Combining Balance Sheet, continued

June 30, 2005

	Low- income Housing	Fire Service Area	Marine Passenger Fee	Total
<b>ASSETS</b>				
Equity in central treasury	\$ 479,779	921,220	-	2,802,240
Receivables, net of allowance for doubtful accounts:				
Accounts	-	3,609	739,992	1,530,891
Taxes	-	16,429	-	217,893
State of Alaska	-	-	-	7,433
Long-term notes	609,076	-	-	1,853,190
Inventories	-	13,936	-	591,646
Equity in joint ventures	-	-	-	13,384
<b>Total assets</b>	<b>\$ 1,088,855</b>	<b>955,194</b>	<b>739,992</b>	<b>7,016,677</b>
<b>LIABILITIES</b>				
Interfund payable to other funds	\$ -	-	577,472	1,638,663
Accounts payable	-	55,704	-	214,826
Accrued salaries, payroll taxes, and withholdings payable	-	172,244	-	354,124
Deferred revenues	163,003	14,855	-	1,735,709
<b>Total liabilities</b>	<b>163,003</b>	<b>242,803</b>	<b>577,472</b>	<b>3,943,322</b>
<b>FUND BALANCES (DEFICITS)</b>				
Reserved:				
Subsequent year expenditures	-	87,300	-	609,800
Encumbrances	-	26,727	-	280,419
Long-term notes receivable	446,073	-	-	1,600,513
Equity in joint ventures	-	-	-	13,384
Unreserved:				
Designated-Compensated absences	-	388,085	-	581,267
Undesignated	479,779	210,279	162,520	(12,028)
<b>Total fund balances (deficits)</b>	<b>925,852</b>	<b>712,391</b>	<b>162,520</b>	<b>3,073,355</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,088,855</b>	<b>955,194</b>	<b>739,992</b>	<b>7,016,677</b>

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, 2005

	<u>Hotel Tax</u>	<u>Tobacco Excise Tax</u>	<u>Capital Transit</u>	<u>Community Development Block Grant</u>
<b>REVENUES</b>				
Taxes	\$ 914,001	-	-	-
State sources:				
Grants - other	-	-	80,616	325,021
Local sources	-	702,088	-	-
Charges for services	-	-	678,243	-
Contracted services	-	-	-	-
Licenses, permits and fees	-	-	-	-
Interest	-	-	-	-
Land sales	-	-	-	-
Rentals	-	-	-	-
Equity in earnings of AJT Mining Properties, Inc. joint ventures	-	-	-	-
Other	-	-	(1,503)	1
Total revenues	<u>914,001</u>	<u>702,088</u>	<u>757,356</u>	<u>325,022</u>
<b>EXPENDITURES</b>				
Current:				
Recreation	-	-	-	-
Community development and lands management	-	-	-	324,552
Public safety	-	-	-	-
Public transportation	-	-	3,771,370	-
Tourism and conventions	-	-	-	-
Other	12,151	4,251	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>12,151</u>	<u>4,251</u>	<u>3,771,370</u>	<u>324,552</u>
Excess (deficiency) of revenues over expenditures	<u>901,850</u>	<u>697,837</u>	<u>(3,014,014)</u>	<u>470</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from other funds	-	-	3,192,600	-
Transfers to other funds	(743,800)	(508,200)	-	-
Total other financing sources (uses)	<u>(743,800)</u>	<u>(508,200)</u>	<u>3,192,600</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and financing uses	158,050	189,637	178,586	470
Fund balances (deficits) at beginning of year	<u>(57,672)</u>	<u>11,050</u>	<u>38,850</u>	<u>111,170</u>
Fund balances (deficits) at end of year	<u>\$ 100,378</u>	<u>200,687</u>	<u>217,436</u>	<u>111,640</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, 2005

	<u>Mental Health</u>	<u>Lands</u>	<u>Visitor Services</u>	<u>Library Minor Contributions</u>
<b>REVENUES</b>				
Taxes	\$ -	-	-	-
State sources:				
Grants - other	-	-	-	-
Local sources	-	-	-	-
Charges for services	5,670	-	-	-
Contracted services	-	-	-	-
Licenses, permits and fees	-	-	-	-
Interest	-	30,502	-	-
Land sales	-	239,487	-	-
Rentals	-	49,405	181,292	-
Equity in earnings of AJT Mining Properties, Inc. joint ventures	-	103	-	-
Other	-	318,474	74,637	4,263
Total revenues	<u>5,670</u>	<u>637,971</u>	<u>255,929</u>	<u>4,263</u>
<b>EXPENDITURES</b>				
Current:				
Recreation	-	-	-	-
Community development and lands management	-	946,944	-	-
Public safety	-	-	-	-
Public transportation	-	-	-	-
Tourism and conventions	-	-	1,357,340	-
Other	-	-	-	-
Debt service:				
Principal	-	89,823	-	-
Interest	-	7,186	-	-
Total expenditures	<u>-</u>	<u>1,043,953</u>	<u>1,357,340</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>5,670</u>	<u>(405,982)</u>	<u>(1,101,411)</u>	<u>4,263</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from other funds	115,300	464,000	1,028,800	-
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	<u>115,300</u>	<u>464,000</u>	<u>1,028,800</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and financing uses	120,970	58,018	(72,611)	4,263
Fund balances (deficits) at beginning of year	<u>(108,821)</u>	<u>426,685</u>	<u>164,878</u>	<u>104,192</u>
Fund balances (deficits) at end of year	<u>\$ 12,149</u>	<u>484,703</u>	<u>92,267</u>	<u>108,455</u>





<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>
-	-	-	-	-	1,831,679	-	2,745,680
-	-	-	-	-	-	-	405,637
-	-	-	-	-	-	-	702,088
-	1,057,928	207,935	-	-	-	-	1,949,776
-	-	-	-	-	385,000	-	385,000
-	-	-	1,375,017	-	-	4,495,121	5,870,138
-	-	-	-	-	-	-	30,502
-	-	-	-	17,398	-	-	256,885
-	-	-	-	-	-	-	230,697
-	-	-	-	-	-	-	103
-	-	-	-	(1,820)	10,006	-	404,058
-	<u>1,057,928</u>	<u>207,935</u>	<u>1,375,017</u>	<u>15,578</u>	<u>2,226,685</u>	<u>4,495,121</u>	<u>12,980,564</u>
-	1,610,295	-	-	-	-	-	1,610,295
-	-	-	-	-	-	-	1,271,496
-	-	-	-	-	2,401,103	-	2,401,103
-	-	-	-	-	-	-	3,771,370
-	-	-	-	-	-	-	1,357,340
-	-	171,784	-	-	-	-	188,186
-	-	-	-	-	-	-	89,823
-	-	-	-	-	-	-	7,186
-	<u>1,610,295</u>	<u>171,784</u>	<u>-</u>	<u>-</u>	<u>2,401,103</u>	<u>-</u>	<u>10,696,799</u>
-	(552,367)	36,151	1,375,017	15,578	(174,418)	4,495,121	2,283,765
-	488,100	-	-	-	254,000	52,352	5,595,152
-	-	(293,000)	(1,138,000)	-	-	(4,603,390)	(7,286,390)
-	<u>488,100</u>	<u>(293,000)</u>	<u>(1,138,000)</u>	<u>-</u>	<u>254,000</u>	<u>(4,551,038)</u>	<u>(1,691,238)</u>
-	(64,267)	(256,849)	237,017	15,578	79,582	(55,917)	592,527
-	<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>
-	<u>(717,418)</u>	<u>196,935</u>	<u>465,360</u>	<u>925,852</u>	<u>712,391</u>	<u>162,520</u>	<u>3,073,355</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, 2005, 2004 and 2003*

	<u>2005</u>	<u>2004</u>	<u>2003</u>
<b>REVENUES</b>			
Property taxes	\$ 12,369,049	10,625,288	11,422,680
State sources:			
Safe Communities	-	-	753,108
State shared revenue	48,650	504,358	153,535
Grants	31,501	22,745	34,191
Forest receipts	817,407	806,804	797,061
Federal source - grant	4,426	-	1,220
Licenses, permits and fees	1,486,091	1,444,477	1,198,860
Fines and forfeitures	721,310	591,209	458,944
Other	35,811	29,546	20,380
Total revenues	<u>15,514,245</u>	<u>14,024,427</u>	<u>14,839,979</u>
<b>EXPENDITURES</b>			
Education	190,000	200,000	200,000
Parks and recreation	2,997,443	2,886,184	2,584,531
Public safety - police	9,241,101	8,847,322	8,834,298
Public works - roads and street maintenance	3,215,154	3,141,502	2,966,795
Total expenditures	<u>15,643,698</u>	<u>15,075,008</u>	<u>14,585,624</u>
Excess (deficiency) of revenues over expenditures	<u>(129,453)</u>	<u>(1,050,581)</u>	<u>254,355</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers from Special Revenue Funds:			
Sales Tax	2,560,000	2,462,000	2,462,000
Marine Passenger Fee	658,000	571,961	541,700
Transfers to Special Revenue Funds:			
Capital Transit	(2,917,600)	(2,342,600)	(2,589,900)
Marine Passenger Fee	(12,500)	-	-
Eaglecrest	(25,000)	(25,000)	(25,000)
Total other financing sources (uses)	<u>262,900</u>	<u>666,361</u>	<u>388,800</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	133,447	(384,220)	643,155
Fund balance at beginning of year	<u>3,081,419</u>	<u>3,465,639</u>	<u>2,822,484</u>
Fund balance at end of year	<u>\$ 3,214,866</u>	<u>3,081,419</u>	<u>3,465,639</u>

## CITY and BOROUGH OF JUNEAU

## Major Special Revenue Funds

## ROADED SERVICE AREA

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

For the fiscal year ended June 30, 2005

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ 12,489,200	12,489,200	12,369,049	(120,151)
State sources:				
State shared revenue	60,000	60,000	48,650	(11,350)
Grants	85,500	88,000	31,501	(56,499)
Forest receipts	958,700	958,700	817,407	(141,293)
Federal source - grant	5,000	5,000	4,426	(574)
Licenses, permits and fees	1,535,500	1,535,500	1,486,091	(49,409)
Fines and forfeitures	567,600	567,600	721,310	153,710
Other	29,000	35,344	35,811	467
Total revenues	<u>15,730,500</u>	<u>15,739,344</u>	<u>15,514,245</u>	<u>(225,099)</u>
<b>EXPENDITURES</b>				
Education	190,000	190,000	190,000	-
Parks and recreation	3,124,800	3,183,297	3,050,819	132,478
Public safety - police	9,403,100	9,432,196	9,283,142	149,054
Public works - roads and street maintenance	3,453,700	3,505,834	3,258,591	247,243
Total expenditures and encumbrances	<u>16,171,600</u>	<u>16,311,327</u>	<u>15,782,552</u>	<u>528,775</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(441,100)</u>	<u>(571,983)</u>	<u>(268,307)</u>	<u>303,676</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from Special Revenue Funds:				
Sales Tax	2,560,000	2,560,000	2,560,000	-
Marine Passenger Fee	658,000	658,000	658,000	-
Transfers to Special Revenue Funds:				
Capital Transit	(2,917,600)	(2,917,600)	(2,917,600)	-
Marine Passenger Fee	-	(12,500)	(12,500)	-
Eaglecrest	(25,000)	(25,000)	(25,000)	-
Total other financing sources (uses)	<u>275,400</u>	<u>262,900</u>	<u>262,900</u>	<u>-</u>
Net change in fund balance	<u>\$ (165,700)</u>	<u>(309,083)</u>	<u>(5,407)</u>	<u>303,676</u>
Fund balance at beginning of year			3,081,419	
Fund balance at end of year			3,076,012	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			127,943	
Change in liability for compensated absences			10,911	
Fund balance at end of year - GAAP basis			<u>\$ 3,214,866</u>	

Ex. 086, p. 11

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, 2005, 2004 and 2003

	<u>2005</u>	<u>2004</u>	<u>2003</u>
<b>REVENUES</b>			
General sales tax:			
Areawide 2%	\$ 13,248,380	12,766,755	12,085,238
Areawide Recreation 1% Prop 2 2001	6,624,190	6,383,377	6,042,619
Areawide Capital Projects 1%	6,624,190	6,383,377	6,042,619
Areawide CIP/Sales Tax Reserve 1%	6,624,190	6,383,377	6,042,619
Total general sales tax	<u>33,120,950</u>	<u>31,916,886</u>	<u>30,213,095</u>
Liquor sales tax - 3%	722,028	743,837	629,661
Miscellaneous	40,422	41,100	22,920
Total revenues	<u>33,883,400</u>	<u>32,701,823</u>	<u>30,865,676</u>
<b>EXPENDITURES - Other</b>	<u>669,165</u>	<u>620,138</u>	<u>662,473</u>
Excess of revenues over expenditures	<u>33,214,235</u>	<u>32,081,685</u>	<u>30,203,203</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer from Capital Projects	-	-	2,500,000
Transfers to:			
General Fund	(14,750,500)	(13,697,800)	(15,999,000)
Special Revenue Funds:			
Eaglecrest	(100,000)	-	-
Fire Service Area	(184,000)	(175,000)	(175,000)
Roaded Service Area	(2,560,000)	(2,462,000)	(2,462,000)
Capital Projects Funds	(7,300,000)	(5,796,000)	(9,424,000)
Enterprise Funds:			
Bartlett Regional Hospital	(592,200)	(623,300)	(587,900)
Waste Management	(171,720)	-	-
Capital Projects	(6,050,000)	(6,224,000)	(2,732,200)
General Debt Service Fund	(293,600)	(293,100)	(293,500)
Total other financing sources (uses)	<u>(32,002,020)</u>	<u>(29,271,200)</u>	<u>(29,173,600)</u>
Excess of revenues and other financing sources over expenditures and other financing uses	1,212,215	2,810,485	1,029,603
Fund balance at beginning of year	<u>10,049,150</u>	<u>7,238,665</u>	<u>6,209,062</u>
Fund balance at end of year	<u>\$ 11,261,365</u>	<u>10,049,150</u>	<u>7,238,665</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
<b>REVENUES</b>				
General sales tax:				
Areawide 2%	\$ 12,300,000	12,300,000	13,248,380	948,380
Areawide Recreation 1% Prop 2 2001	6,150,000	6,150,000	6,624,190	474,190
Areawide Capital Projects 1%	6,150,000	6,150,000	6,624,190	474,190
Areawide CIP/Sales Tax Reserve 1%	6,150,000	6,150,000	6,624,190	474,190
Total general sales tax	30,750,000	30,750,000	33,120,950	2,370,950
Liquor sales tax - 3%	680,000	680,000	722,028	42,028
Miscellaneous	43,700	43,700	40,422	(3,278)
Total revenues	31,473,700	31,473,700	33,883,400	2,409,700
<b>EXPENDITURES - Other</b>	712,500	712,500	669,165	43,335
Excess of revenues over expenditures	30,761,200	30,761,200	33,214,235	2,453,035
<b>OTHER FINANCING USES</b>				
Transfers to:				
General Fund	(14,750,500)	(14,750,500)	(14,750,500)	-
Special Revenue Funds:				
Eaglecrest	(100,000)	(100,000)	(100,000)	-
Fire Service Area	(184,000)	(184,000)	(184,000)	-
Roaded Service Area	(2,560,000)	(2,560,000)	(2,560,000)	-
Capital Projects Funds	(7,150,000)	(7,300,000)	(7,300,000)	-
Enterprise Funds:				
Bartlett Regional Hospital	(592,200)	(592,200)	(592,200)	-
Waste Management	-	(171,720)	(171,720)	-
Capital Projects	(6,050,000)	(6,050,000)	(6,050,000)	-
General Debt Service Fund	(293,600)	(293,600)	(293,600)	-
Total other financing uses	(31,680,300)	(32,002,020)	(32,002,020)	-
Net change in fund balance	\$ (919,100)	(1,240,820)	1,212,215	2,453,035
Fund balance at beginning of year			10,049,150	
Fund balance at end of year			\$ 11,261,365	

Ex. 086, p. 13

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, 2005, 2004 and 2003

	<u>2005</u>	<u>2004</u>	<u>2003</u>
REVENUES - Taxes	\$ 914,001	906,280	897,011
EXPENDITURES - Other	12,151	12,960	13,492
Excess of revenues over expenditures	<u>901,850</u>	<u>893,320</u>	<u>883,519</u>
OTHER FINANCING USES - Transfer to			
Visitor Services Special Revenue Fund	<u>(743,800)</u>	<u>(939,800)</u>	<u>(879,800)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	158,050	(46,480)	3,719
Fund deficit at beginning of year	<u>(57,672)</u>	<u>(11,192)</u>	<u>(14,911)</u>
Fund balance (deficit) at end of year	<u>\$ 100,378</u>	<u>(57,672)</u>	<u>(11,192)</u>

## HOTEL TAX

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

For the fiscal year ended June 30, 2005

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Taxes	\$ 830,000	830,000	914,001	84,001
EXPENDITURES - Other	12,700	12,700	12,151	549
Excess of revenues over expenditures	<u>817,300</u>	<u>817,300</u>	<u>901,850</u>	<u>84,550</u>
OTHER FINANCING USES - Transfer to Visitor Services Special Revenue Fund	<u>(743,800)</u>	<u>(743,800)</u>	<u>(743,800)</u>	<u>-</u>
Net change in fund balance	<u>\$ 73,500</u>	<u>73,500</u>	158,050	<u>84,550</u>
Fund deficit at beginning of year			<u>(57,672)</u>	
Fund balance at end of year			<u>\$ 100,378</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, 2005, 2004 and 2003*

	<u>2005</u>	<u>2004</u>	<u>2003</u>
REVENUES - Local sources	\$ 702,088	311,737	303,889
EXPENDITURES - Other	4,251	4,316	4,650
Excess of revenues over expenditures	<u>697,837</u>	<u>307,421</u>	<u>299,239</u>
<b>OTHER FINANCING USES</b>			
Transfers to:			
General Fund	(275,000)	(65,000)	(215,000)
Bartlett Regional Hospital Enterprise Fund	(233,200)	(245,500)	(239,500)
Total other financing uses	<u>(508,200)</u>	<u>(310,500)</u>	<u>(454,500)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	189,637	(3,079)	(155,261)
Fund balance at beginning of year	<u>11,050</u>	<u>14,129</u>	<u>169,390</u>
Fund balance at end of year	<u>\$ 200,687</u>	<u>11,050</u>	<u>14,129</u>



## TOBACCO EXCISE TAX

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

For the fiscal year ended June 30, 2005

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Local sources	\$ 500,000	500,000	702,088	202,088
EXPENDITURES - Other	4,500	4,500	4,251	249
Excess of revenues over expenditures	<u>495,500</u>	<u>495,500</u>	<u>697,837</u>	<u>202,337</u>
<b>OTHER FINANCING USES</b>				
Transfers to:				
General Fund	(275,000)	(275,000)	(275,000)	-
Bartlett Regional Hospital Enterprise Fund	<u>(233,200)</u>	<u>(233,200)</u>	<u>(233,200)</u>	-
Total other financing uses	<u>(508,200)</u>	<u>(508,200)</u>	<u>(508,200)</u>	-
Net change in fund balance	<u>\$ (12,700)</u>	<u>(12,700)</u>	189,637	<u>202,337</u>
Fund balance at beginning of year			<u>11,050</u>	
Fund balance at end of year			<u>\$ 200,687</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, 2005, 2004 and 2003*

	<u>2005</u>	<u>2004</u>	<u>2003</u>
<b>REVENUES</b>			
State sources - Urban Mass Transportation			
Administration grant	\$ 80,616	120,000	87,005
Charges for services	678,243	659,362	566,487
Rental	-	-	450
Bad debt recovery (expense)	(2,143)	2,838	(1,784)
Other	640	2,285	700
Total revenues	<u>757,356</u>	<u>784,485</u>	<u>652,858</u>
<b>EXPENDITURES</b>			
Operations	2,874,364	2,883,183	2,562,109
Maintenance	897,006	859,438	786,122
Total expenditures	<u>3,771,370</u>	<u>3,742,621</u>	<u>3,348,231</u>
Deficiency of revenues over expenditures	<u>(3,014,014)</u>	<u>(2,958,136)</u>	<u>(2,695,373)</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers from Special Revenue Funds:			
Roaded Service Area	2,917,600	2,342,600	2,589,900
Marine Passenger Fee	275,000	205,000	205,000
Total other financing sources	<u>3,192,600</u>	<u>2,547,600</u>	<u>2,794,900</u>
Excess (deficiency) of revenues and other financing sources over expenditures	178,586	(410,536)	99,527
Fund balance at beginning of year	<u>38,850</u>	<u>449,386</u>	<u>349,859</u>
Fund balance at end of year	<u>\$ 217,436</u>	<u>38,850</u>	<u>449,386</u>

## CAPITAL TRANSIT

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

For the fiscal year ended June 30, 2005

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
<b>REVENUES</b>				
State sources - Urban Mass				
Transportation Administration grant	\$ 128,700	128,700	80,616	(48,084)
Charges for services	686,500	686,500	678,243	(8,257)
Bad debt recovery (expense)	-	-	(2,143)	(2,143)
Other	3,000	3,000	640	(2,360)
Total revenues	<u>818,200</u>	<u>818,200</u>	<u>757,356</u>	<u>(60,844)</u>
<b>EXPENDITURES</b>				
Operations	2,906,900	2,908,781	2,893,460	15,321
Maintenance	929,600	929,846	899,567	30,279
Total expenditures and encumbrances	<u>3,836,500</u>	<u>3,838,627</u>	<u>3,793,027</u>	<u>45,600</u>
Deficiency of revenues over expenditures and encumbrances	<u>(3,018,300)</u>	<u>(3,020,427)</u>	<u>(3,035,671)</u>	<u>(15,244)</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers from Special Revenue Funds:				
Roaded Service Area	2,917,600	2,917,600	2,917,600	-
Marine Passenger Fee	275,000	275,000	275,000	-
Total other financing sources	<u>3,192,600</u>	<u>3,192,600</u>	<u>3,192,600</u>	<u>-</u>
Net change in fund balance	<u>\$ 174,300</u>	<u>172,173</u>	156,929	<u>(15,244)</u>
Fund balance at beginning of year			<u>38,850</u>	
Fund balance at end of year			195,779	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			2,561	
Change in liability for compensated absences			<u>19,096</u>	
Fund balance at end of year - GAAP basis			<u>\$ 217,436</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, 2005, 2004 and 2003*

	<u>2005</u>	<u>2004</u>	<u>2003</u>
<b>REVENUES</b>			
Community Development Block Grant	\$ 325,021	-	-
Bad debt recovery	1	-	5,000
Total revenues	<u>325,022</u>	<u>-</u>	<u>5,000</u>
<b>EXPENDITURES</b>			
Community development and lands management	<u>324,552</u>	<u>441</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	470	(441)	5,000
Fund balance at beginning of year	<u>111,170</u>	<u>111,611</u>	<u>106,611</u>
Fund balance at end of year	<u>\$ 111,640</u>	<u>111,170</u>	<u>111,611</u>

## COMMUNITY DEVELOPMENT BLOCK GRANT

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

For the fiscal year ended June 30, 2005

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
<b>REVENUES</b>				
Community Development Block Grant	\$ -	878,420	325,021	(553,399)
Bad debt recovery	-	-	1	1
Total revenues	<u>-</u>	<u>878,420</u>	<u>325,022</u>	<u>(553,398)</u>
<b>EXPENDITURES</b> - Community development and lands management	<u>-</u>	<u>878,420</u>	<u>324,552</u>	<u>553,868</u>
Excess of revenues over expenditures	\$ <u>-</u>	<u>-</u>	470	<u>470</u>
Fund balance at beginning of year			<u>111,170</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 Deficit**

*For the fiscal years ended June 30, 2005, 2004 and 2003*

	<u>2005</u>	<u>2004</u>	<u>2003</u>
<b>REVENUES</b>			
Charges for Services - Clinic fees	\$ -	-	119,129
Bad debt recovery	5,670	13,240	6,043
Total revenues	<u>5,670</u>	<u>13,240</u>	<u>125,172</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers from:			
General Fund	115,300	129,000	129,000
Chemical Dependency Special Revenue Fund	-	-	126,923
Total other financing sources	<u>115,300</u>	<u>129,000</u>	<u>255,923</u>
Excess of revenues and other financing sources over expenditures	120,970	142,240	381,095
Fund deficit at beginning of year	<u>(108,821)</u>	<u>(251,061)</u>	<u>(632,156)</u>
Fund balance (deficit) at end of year	<u>\$ 12,149</u>	<u>(108,821)</u>	<u>(251,061)</u>

**MENTAL HEALTH****Schedule of Revenues, Expenditures, and Changes in Fund Deficit - Budget and Actual***For the fiscal year ended June 30, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for Services - Clinic fees	\$ -	-	-	-
Bad debt recovery	-	-	5,670	5,670
Total revenues	-	-	5,670	5,670
<b>OTHER FINANCING SOURCES -</b>				
Transfer from General Fund	115,300	115,300	115,300	-
Net change in fund balance	\$ 115,300	115,300	120,970	5,670
Fund deficit at beginning of year			(108,821)	
Fund balance (deficit) at end of year			\$ 12,149	

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, 2005, 2004 and 2003*

	<u>2005</u>	<u>2004</u>	<u>2003</u>
<b>REVENUES</b>			
State Sources - DNR national coast wetlands	\$ -	-	553,000
Federal Sources - USFS raptor center land	-	347,725	-
Interest	30,502	16,782	46,666
Land sales	239,487	790,622	139,254
Rentals	49,405	46,090	44,289
Equity in earnings of AJT Mining Properties, Inc. joint ventures	103	103	131
Gravel & rock sales	275,516	349,325	158,062
Bad debt recovery (expense)	42,958	(40,797)	(13,695)
Total revenues	<u>637,971</u>	<u>1,509,850</u>	<u>927,707</u>
<b>EXPENDITURES</b>			
Land management	297,835	277,802	269,823
Land acquisition	480,000	812,746	847,051
Land management response	24,570	7,097	26,917
Land selection	36,425	7,493	6,934
Lease maintenance	19,473	10,639	20,391
Gravel pits & quarries	181,836	301,082	205,047
Miscellaneous property examinations	212	1,129	8,794
Foreclosures and LID payments	3,402	18,006	8,569
Other	200	-	4,875
Total expenditures	<u>1,043,953</u>	<u>1,435,994</u>	<u>1,398,401</u>
Excess (deficiency) of revenues over expenditures	<u>(405,982)</u>	<u>73,856</u>	<u>(470,694)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers from Capital Projects Fund	464,000	500,000	-
Transfers to Capital Projects Fund	-	(225,000)	-
Total other financing sources (uses)	<u>464,000</u>	<u>275,000</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	58,018	348,856	(470,694)
Fund balance at beginning of year	<u>426,685</u>	<u>77,829</u>	<u>548,523</u>
Fund balance at end of year	<u>\$ 484,703</u>	<u>426,685</u>	<u>77,829</u>



## CITY and BOROUGH OF JUNEAU

## Non-Major Special Revenue Funds

## LANDS

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

For the fiscal year ended June 30, 2005

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
<b>REVENUES</b>				
Interest	\$ 127,500	127,500	30,502	(96,998)
Land sales	723,500	723,500	239,487	(484,013)
Rentals	47,100	47,100	49,405	2,305
Equity in earnings of AJT Mining Properties, Inc. joint ventures	-	-	103	103
Gravel & rock sales	270,000	270,000	275,516	5,516
Bad debt recovery (expense)	-	-	42,958	42,958
Total revenues	<u>1,168,100</u>	<u>1,168,100</u>	<u>637,971</u>	<u>(530,129)</u>
<b>EXPENDITURES</b>				
Land management	299,100	305,500	341,510	(36,010)
Land acquisition	500,000	500,556	480,000	20,556
Land management response	25,000	25,587	24,570	1,017
Land selection	150,000	237,929	213,697	24,232
Lease maintenance	10,100	10,100	19,473	(9,373)
Gravel pits & quarries	268,700	350,714	201,753	148,961
Miscellaneous property examinations	25,000	25,000	412	24,588
Foreclosures and LID payments	20,000	20,000	3,402	16,598
Total expenditures and encumbrances	<u>1,297,900</u>	<u>1,475,386</u>	<u>1,284,817</u>	<u>190,569</u>
Deficiency of revenues over expenditures and encumbrances	<u>(129,800)</u>	<u>(307,286)</u>	<u>(646,846)</u>	<u>(339,560)</u>
<b>OTHER FINANCING SOURCE</b>				
Transfer from Capital Projects Funds	500,000	464,000	464,000	-
Total other financing sources	<u>500,000</u>	<u>464,000</u>	<u>464,000</u>	<u>-</u>
Net change in fund balance	<u>\$ 370,200</u>	<u>156,714</u>	<u>(182,846)</u>	<u>(339,560)</u>
Fund balance at beginning of year			<u>426,685</u>	
Fund balance at end of year			243,839	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			243,117	
Change in liability for compensated absences			<u>(2,253)</u>	
Fund balance at end of year - GAAP basis			<u>\$ 484,703</u>	

Ex. 086, p. 25

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, 2005, 2004 and 2003*

	<u>2005</u>	<u>2004</u>	<u>2003</u>
<b>REVENUES</b>			
Rental income	\$ 181,292	186,413	244,726
Concessions	25,680	29,876	47,447
Other	48,957	59,193	69,885
Total revenues	<u>255,929</u>	<u>275,482</u>	<u>362,058</u>
<b>EXPENDITURES</b>			
Operations	708,540	677,007	668,546
Visitor information	648,800	757,800	725,800
Total expenditures	<u>1,357,340</u>	<u>1,434,807</u>	<u>1,394,346</u>
Deficiency of revenues over expenditures	<u>(1,101,411)</u>	<u>(1,159,325)</u>	<u>(1,032,288)</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers from General Fund	185,000	-	-
Transfers from Special Revenue Funds:			
Hotel Tax	743,800	939,800	879,800
Marine Passenger Fee	100,000	97,000	97,000
Total other financing sources	<u>1,028,800</u>	<u>1,036,800</u>	<u>976,800</u>
Deficiency of revenues and other financing sources over expenditures	<u>(72,611)</u>	<u>(122,525)</u>	<u>(55,488)</u>
Fund balance at beginning of year	<u>164,878</u>	<u>287,403</u>	<u>342,891</u>
Fund balance at end of year	<u>\$ 92,267</u>	<u>164,878</u>	<u>287,403</u>

## VISITOR SERVICES

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

For the fiscal year ended June 30, 2005

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
<b>REVENUES</b>				
Rental income	\$ 202,000	202,000	181,292	(20,708)
Concessions	42,000	42,000	25,680	(16,320)
Other	59,300	59,300	48,957	(10,343)
Total revenues	<u>303,300</u>	<u>303,300</u>	<u>255,929</u>	<u>(47,371)</u>
<b>EXPENDITURES</b>				
Operations	711,900	738,354	698,268	40,086
Visitor information	648,800	648,800	648,800	-
Total expenditures and encumbrances	<u>1,360,700</u>	<u>1,387,154</u>	<u>1,347,068</u>	<u>40,086</u>
Deficiency of revenues over expenditures and encumbrances	<u>(1,057,400)</u>	<u>(1,083,854)</u>	<u>(1,091,139)</u>	<u>(7,285)</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers from General Fund	185,000	185,000	185,000	-
Transfers from Special Revenue Funds:				
Hotel Tax	743,800	743,800	743,800	-
Marine Passenger Fee	100,000	100,000	100,000	-
Total other financing sources	<u>1,028,800</u>	<u>1,028,800</u>	<u>1,028,800</u>	<u>-</u>
Net change in fund balance	<u>\$ (28,600)</u>	<u>(55,054)</u>	<u>(62,339)</u>	<u>(7,285)</u>
Fund balance at beginning of year			<u>164,878</u>	
Fund balance at end of year			102,539	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			2,784	
Change in liability for compensated absences			<u>(13,056)</u>	
Fund balance at end of year - GAAP basis			<u>\$ 92,267</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, 2005, 2004 and 2003*

	<u>2005</u>	<u>2004</u>	<u>2003</u>
REVENUES - Donations	\$ 4,263	4,969	4,868
EXPENDITURES - Materials	-	-	-
Excess of revenues over expenditures	4,263	4,969	4,868
Fund balance at beginning of year	<u>104,192</u>	<u>99,223</u>	<u>94,355</u>
Fund balance at end of year	<u>\$ 108,455</u>	<u>104,192</u>	<u>99,223</u>

## LIBRARY MINOR CONTRIBUTIONS

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

For the fiscal year ended June 30, 2005

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Donations	\$ 4,800	4,800	4,263	(537)
EXPENDITURES - Materials	<u>4,800</u>	<u>4,800</u>	<u>-</u>	<u>4,800</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>-</u>	4,263	<u>4,263</u>
Fund balance at beginning of year			<u>104,192</u>	
Fund balance at end of year			<u>\$ 108,455</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, 2005, 2004 and 2003*

	<u>2005</u>	<u>2004</u>	<u>2003</u>
<b>REVENUES</b>			
State grants and entitlement	\$ -	-	60,710
<b>EXPENDITURES</b>			
Community projects - pass-through grants:			
Juneau Alliance for Mental Health, Inc. (JAMHI)	-	-	2,905
AWARE	-	-	13,943
REACH, Inc.	-	-	7,262
Wildflower Court	-	-	15,976
Juneau Youth Services, Inc.	-	-	9,876
Gastineau Manor	-	-	10,748
Total expenditures	<u>-</u>	<u>-</u>	<u>60,710</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>



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, 2005, 2004 and 2003*

	<u>2005</u>	<u>2004</u>	<u>2003</u>
<b>REVENUES</b>			
Charges for services:			
Ski tickets	\$ 679,460	668,341	275,930
Ski school fees	93,973	109,986	48,099
Other	284,495	332,096	146,864
Total revenues	<u>1,057,928</u>	<u>1,110,423</u>	<u>470,893</u>
<b>EXPENDITURES</b>			
Ski area operations	1,189,140	1,247,292	1,060,138
Ski school operations	110,989	151,640	95,692
Ski area maintenance	310,166	242,938	243,425
Total expenditures	<u>1,610,295</u>	<u>1,641,870</u>	<u>1,399,255</u>
Deficiency of revenues over expenditures	<u>(552,367)</u>	<u>(531,447)</u>	<u>(928,362)</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers from:			
General Fund	363,100	363,100	363,100
Roaded Service Area Special Revenue Fund	25,000	25,000	25,000
Sales Tax Special Revenue Fund	100,000	-	-
Total other financing sources	<u>488,100</u>	<u>388,100</u>	<u>388,100</u>
Deficiency of revenues and other financing sources over expenditures	(64,267)	(143,347)	(540,262)
Fund balance (deficit) at beginning of the year	<u>(653,151)</u>	<u>(509,804)</u>	<u>30,458</u>
Fund deficit at end of year	<u>\$ (717,418)</u>	<u>(653,151)</u>	<u>(509,804)</u>



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

For the fiscal year ended June 30, 2005

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services:				
Ski tickets	\$ 656,900	656,900	679,460	22,560
Ski school fees	113,300	113,300	93,973	(19,327)
Other	332,600	332,600	284,495	(48,105)
Total revenues	<u>1,102,800</u>	<u>1,102,800</u>	<u>1,057,928</u>	<u>(44,872)</u>
<b>EXPENDITURES</b>				
Ski area operations	1,143,900	1,149,690	1,161,034	(11,344)
Ski school operations	94,200	94,200	110,989	(16,789)
Ski area maintenance	310,400	310,400	310,166	234
Total expenditures and encumbrances	<u>1,548,500</u>	<u>1,554,290</u>	<u>1,582,189</u>	<u>(27,899)</u>
Deficiency of revenues over expenditures and encumbrances	<u>(445,700)</u>	<u>(451,490)</u>	<u>(524,261)</u>	<u>(72,771)</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers from:				
General Fund	363,100	363,100	363,100	-
Roaded Service Area Special Revenue Fund	25,000	25,000	25,000	-
Sales Tax Special Revenue Fund	100,000	100,000	100,000	-
Total other financing sources	<u>488,100</u>	<u>488,100</u>	<u>488,100</u>	<u>-</u>
Net change in fund balance (deficit)	<u>\$ 42,400</u>	<u>36,610</u>	<u>(36,161)</u>	<u>(72,771)</u>
Fund deficit at beginning of year			<u>(653,151)</u>	
Fund deficit at end of year			(689,312)	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			5,230	
Change in liability for compensated absences			<u>(33,336)</u>	
Fund deficit at end of year - GAAP basis			<u>\$ (717,418)</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, 2005, 2004 and 2003*

	<u>2005</u>	<u>2004</u>	<u>2003</u>
<b>REVENUES</b> - Charges for parking	\$ 207,935	239,615	226,289
<b>EXPENDITURES</b>			
Salaries and fringe benefits	10,883	14,806	15,329
Utilities	20,419	22,768	20,996
Contractual services	30,495	26,018	26,507
Maintenance services	67,975	69,318	49,272
Other	42,012	42,536	42,760
Total expenditures	<u>171,784</u>	<u>175,446</u>	<u>154,864</u>
Excess of revenues over expenditures	36,151	64,169	71,425
<b>OTHER FINANCING USES</b>			
Transfer to Capital Projects Funds	<u>(293,000)</u>	-	<u>(200,000)</u>
Excess (deficiency) of revenues and other financing uses over expenditures	(256,849)	64,169	(128,575)
Fund balance at beginning of year	<u>453,784</u>	<u>389,615</u>	<u>518,190</u>
Fund balance at end of year	<u>\$ 196,935</u>	<u>453,784</u>	<u>389,615</u>

**DOWNTOWN PARKING****Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual***For the fiscal year ended June 30, 2005*

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget - positive (negative)</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>		
<b>REVENUES</b> - Charges for parking	\$ 244,300	244,300	207,935	(36,365)
<b>EXPENDITURES</b>				
Salaries and fringe benefits	19,300	19,300	10,883	8,417
Utilities	21,000	21,000	20,419	581
Contractual services	34,100	34,100	30,495	3,605
Maintenance services	53,500	53,500	67,975	(14,475)
Other	42,400	42,400	42,012	388
Total expenditures	<u>170,300</u>	<u>170,300</u>	<u>171,784</u>	<u>(1,484)</u>
Excess of revenues over expenditures	74,000	74,000	36,151	(37,849)
<b>OTHER FINANCING USES</b>				
Transfer to Capital Projects Funds	-	(293,000)	(293,000)	-
Net change in fund balance	<u>\$ 74,000</u>	<u>(219,000)</u>	<u>(256,849)</u>	<u>37,849</u>
Fund balance at beginning of year			<u>453,784</u>	
Fund balance at end of year			\$ <u>196,935</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, 2005, 2004 and 2003

	<u>2005</u>	<u>2004</u>	<u>2003</u>
REVENUES - Port fees	\$ 1,375,017	1,099,825	1,051,938
<b>OTHER FINANCING USES</b>			
Transfers to:			
Debt Service Funds:			
Port Debt Service Fund	(1,138,000)	(1,138,800)	(90,000)
Enterprise Funds Capital Projects	-	(125,000)	(900,000)
Total other financing uses	<u>(1,138,000)</u>	<u>(1,263,800)</u>	<u>(990,000)</u>
Excess (deficiency) of revenues over other financing uses	237,017	(163,975)	61,938
Fund balance at beginning of year	<u>228,343</u>	<u>392,318</u>	<u>330,380</u>
Fund balance at end of year	<u>\$ 465,360</u>	<u>228,343</u>	<u>392,318</u>

## PORT DEVELOPMENT

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

For the fiscal year ended June 30, 2005

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Port fees	\$ 944,200	944,200	1,375,017	430,817
<b>OTHER FINANCING USES</b>				
Transfers to:				
Port Debt Service Fund	(1,138,000)	(1,138,000)	(1,138,000)	-
Total other financing uses	(1,138,000)	(1,138,000)	(1,138,000)	-
Net change in fund balance	\$ (193,800)	(193,800)	237,017	430,817
Fund balance at beginning of year			228,343	
Fund balance at end of year			\$ 465,360	

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, 2005, 2004 and 2003*

	<u>2005</u>	<u>2004</u>	<u>2003</u>
<b>REVENUES</b>			
Loan repayments	\$ 17,398	56,951	18,979
Rehabilitation Loans	-	27,000	-
Less: bad debt expense	<u>(1,820)</u>	<u>-</u>	<u>(79)</u>
Total revenues	<u>15,578</u>	<u>83,951</u>	<u>18,900</u>
<b>EXPENDITURES</b>			
Affordable Housing Permit	-	210	5,800
Contingency	-	1,800	5,332
Thane Road Campground grant	<u>-</u>	<u>459</u>	<u>676</u>
Total expenditures	<u>-</u>	<u>2,469</u>	<u>11,808</u>
Excess of revenues over expenditures	15,578	81,482	7,092
Fund balance at beginning of year	<u>910,274</u>	<u>828,792</u>	<u>821,700</u>
Fund balance at end of year	<u>\$ 925,852</u>	<u>910,274</u>	<u>828,792</u>

## LOW-INCOME HOUSING

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

For the fiscal year ended June 30, 2005

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
<b>REVENUES:</b>				
Loan repayments	\$ -	-	17,398	17,398
Rehabilitation Loans	-	-	-	-
Less: bad debt expense	-	-	(1,820)	(1,820)
Total revenues	<u>-</u>	<u>-</u>	<u>15,578</u>	<u>15,578</u>
<b>EXPENDITURES</b>				
Affordable Housing Permit	-	-	-	-
Contingency	-	-	-	-
Thane Road Campground grant	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures and encumbrances	\$ <u>-</u>	<u>-</u>	15,578	<u>15,578</u>
Fund balance at beginning of year			<u>910,274</u>	
Fund balance at end of year			\$ <u>925,852</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, 2005, 2004 and 2003*

	<u>2005</u>	<u>2004</u>	<u>2003</u>
<b>REVENUES</b>			
Property taxes	\$ 1,831,679	1,691,116	1,794,303
State shared revenue - entitlement	-	4,419	8,118
Contracted services - fire	385,000	331,700	323,800
Other	10,006	6,438	12,233
Total revenues	<u>2,226,685</u>	<u>2,033,673</u>	<u>2,138,454</u>
<b>EXPENDITURES</b>			
Fire protection services	<u>2,401,103</u>	<u>2,150,693</u>	<u>2,353,428</u>
Deficiency of revenues over expenditures	(174,418)	(117,020)	(214,974)
<b>OTHER FINANCING SOURCES</b>			
Transfers from Special Revenue Funds:			
Sales Tax	184,000	175,000	175,000
Marine Passenger Fee	70,000	60,300	59,300
Total other financing sources	<u>254,000</u>	<u>235,300</u>	<u>234,300</u>
Excess of revenues and other financing sources over expenditures	79,582	118,280	19,326
Fund balance at beginning of year	<u>632,809</u>	<u>514,529</u>	<u>495,203</u>
Fund balance at end of year	<u><u>\$ 712,391</u></u>	<u><u>632,809</u></u>	<u><u>514,529</u></u>



## FIRE SERVICE AREA

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

For the fiscal year ended June 30, 2005

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ 1,835,300	1,835,300	1,831,679	(3,621)
Federal source - grant	-	152,794	-	(152,794)
Contracted services - fire	385,000	385,000	385,000	-
Other	6,000	9,000	10,006	1,006
Total revenues	<u>2,226,300</u>	<u>2,382,094</u>	<u>2,226,685</u>	<u>(155,409)</u>
<b>EXPENDITURES</b>				
Fire protection services	2,506,000	2,545,087	2,428,634	116,453
Fire inspection and education grants	-	169,771	-	169,771
Total expenditures and encumbrances	<u>2,506,000</u>	<u>2,714,858</u>	<u>2,428,634</u>	<u>286,224</u>
Deficiency of revenues over expenditures and encumbrances	(279,700)	(332,764)	(201,949)	130,815
<b>OTHER FINANCING SOURCES</b>				
Transfers from Special Revenue Funds:				
Sales Tax	184,000	184,000	184,000	-
Marine Passenger Fee	70,000	70,000	70,000	-
Total other financing sources	<u>254,000</u>	<u>254,000</u>	<u>254,000</u>	<u>-</u>
Net change in fund balance	<u>\$ (25,700)</u>	<u>(78,764)</u>	52,051	<u>130,815</u>
Fund balance at beginning of year			<u>632,809</u>	
Fund balance at end of year			684,860	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			26,727	
Change in liability for compensated absences			<u>804</u>	
Fund balance at end of year - GAAP basis			<u>\$ 712,391</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, 2005, 2004 and 2003*

	<u>2005</u>	<u>2004</u>	<u>2003</u>
REVENUES - Marine passenger fees	\$ 4,495,121	4,052,004	3,638,816
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers from:			
General Fund	25,290	-	-
Roaded Service Area Special Revenue Fund	12,500	-	-
Dock Enterprise Fund	14,562	-	-
Transfers to:			
General Fund	(1,033,000)	(925,000)	(975,300)
Special Revenue Funds:			
Capital Transit	(275,000)	(205,000)	(205,000)
Visitor Services	(100,000)	(97,000)	(97,000)
Roaded Service Area	(658,000)	(571,961)	(541,700)
Fire Service Area	(70,000)	(60,300)	(59,300)
Dock Enterprise Fund	(71,000)	(29,106)	-
Capital Projects Funds	(2,020,590)	(1,719,221)	(1,705,900)
Port Debt Service	(375,800)	(322,200)	-
Total other financing sources (uses)	<u>(4,551,038)</u>	<u>(3,929,788)</u>	<u>(3,584,200)</u>
Excess (deficiency) of revenues over other financing sources (uses)	(55,917)	122,216	54,616
Fund balance at beginning of year	<u>218,437</u>	<u>96,221</u>	<u>41,605</u>
Fund balance at end of year	<u>\$ 162,520</u>	<u>218,437</u>	<u>96,221</u>

## CITY and BOROUGH OF JUNEAU

## Non-Major Special Revenue Funds

## MARINE PASSENGER FEE

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

For the fiscal year ended June 30, 2005

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Marine passenger fees	\$ 4,297,000	4,297,000	4,495,121	198,121
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from:				
General Fund	-	25,290	25,290	-
Roaded Service Area Special Revenue Fund	-	12,500	12,500	-
Dock Enterprise Fund	-	14,562	14,562	-
Transfers to:				
General Fund	(1,033,000)	(1,033,000)	(1,033,000)	-
Special Revenue Funds:				
Capital Transit	(275,000)	(275,000)	(275,000)	-
Visitor Services	(100,000)	(100,000)	(100,000)	-
Roaded Service Area	(658,000)	(658,000)	(658,000)	-
Fire Service Area	(70,000)	(70,000)	(70,000)	-
Dock Enterprise Fund	(71,000)	(71,000)	(71,000)	-
Capital Projects Funds	(1,749,800)	(2,020,590)	(2,020,590)	-
Port Debt Service	(375,800)	(375,800)	(375,800)	-
Total other financing sources (uses)	<u>(4,332,600)</u>	<u>(4,551,038)</u>	<u>(4,551,038)</u>	-
Net change in fund balance	\$ <u>(35,600)</u>	<u>(254,038)</u>	(55,917)	<u>198,121</u>
Fund balance at beginning of year			<u>218,437</u>	
Fund balance at end of year			\$ <u>162,520</u>	