

City and Borough of Juneau, Alaska



THUNDER MOUNTAIN HIGH SCHOOL

Comprehensive Annual Financial Report



Fiscal Year Ended June 30, 2006

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CITY and BOROUGH OF JUNEAU

FOR THE FISCAL YEAR July 1, 2005 to June 30, 2006

COMPREHENSIVE ANNUAL FINANCIAL REPORT



PREPARED BY:

DEPARTMENT OF FINANCE
CONTROLLER'S DIVISION

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

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SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenues from specific sources, including grants, service fees, rental charges and sales taxes, which are designated to finance particular functions and activities. This section contains a combining non-major balance sheet and a combining non-major statement of revenues, expenditures, and changes in fund balance for fiscal year ended June 30, 2006. 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-Multiple Projects, Areawide-Capital Projects, Areawide CIP/Sales Tax Reserve and Liquor Sales.

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

Visitor Services - To account for revenues and expenditures for the operation of the convention center and for support to Juneau Convention and Visitors Bureau.

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

Eaglecrest - To account for revenues and expenditures for the operation of a ski area.

Downtown Parking - To account for revenues and expenditures for parking.

Port Development - To account for revenue obligated for major port improvements.

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, 2006

	Hotel Tax	Tobacco Excise Tax	Capital Transit	Community Development Block Grant
ASSETS				
Equity in central treasury	\$ -	67,492	338,626	-
Receivables, net of allowance for doubtful accounts:				
Accounts	-	-	61,195	150,363
Taxes	286,076	-	-	-
Federal government	-	-	-	-
Long-term notes	-	-	-	89,674
Inventories	-	-	305,787	-
Total assets	\$ 286,076	67,492	705,608	240,037
LIABILITIES				
Interfund payable to other funds	\$ 60,815	-	-	38,723
Accounts payable	-	-	15,099	-
Accrued salaries, payroll taxes, and withholdings payable	-	-	137,377	-
Deferred revenues	-	-	-	89,674
Total liabilities	60,815	-	152,476	128,397
FUND BALANCES (DEFICITS)				
Reserved:				
Subsequent year expenditures	17,800	33,400	-	-
Encumbrances	-	-	10,541	-
Long-term notes receivable	-	-	-	-
Unreserved:				
Designated-Compensated absences	-	-	205,948	-
Undesignated	207,461	34,092	336,643	111,640
Total fund balances (deficits)	225,261	67,492	553,132	111,640
Total liabilities and fund balances	\$ 286,076	67,492	705,608	240,037



<u>Mental Health</u>	<u>Visitor Services</u>	<u>Library Minor Contributions</u>	<u>Eaglecrest</u>	<u>Down-town Parking</u>	<u>Port Development</u>
11,285	164,779	114,252	-	221,658	-
2,715	60,247	-	-	-	207,963
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	9,517	-	244,615	-	-
<u>14,000</u>	<u>234,543</u>	<u>114,252</u>	<u>244,615</u>	<u>221,658</u>	<u>207,963</u>
-	-	-	1,053,618	-	317,016
-	6,984	-	1,263	3,733	-
-	17,483	-	18,965	-	-
-	13,725	-	-	31,912	-
-	38,192	-	1,073,846	35,645	317,016
-	17,600	-	-	44,500	-
-	4,157	-	44,599	-	-
-	-	-	-	-	-
-	14,391	-	-	-	-
14,000	160,203	114,252	(873,830)	141,513	(109,053)
14,000	196,351	114,252	(829,231)	186,013	(109,053)
<u>14,000</u>	<u>234,543</u>	<u>114,252</u>	<u>244,615</u>	<u>221,658</u>	<u>207,963</u>

(Continued)

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

Combining Balance Sheet, continued

June 30, 2006

	Low- income <u>Housing</u>	Fire Service <u>Area</u>	Marine Passenger <u>Fee</u>	<u>Total</u>
ASSETS				
Equity in central treasury	\$ 499,316	933,282	-	2,350,690
Receivables, net of allowance for doubtful accounts:				
Accounts	-	1,486	636,068	1,120,037
Taxes	-	11,171	-	297,247
Federal government	-	38,101	-	38,101
Long-term notes	580,908	-	-	670,582
Inventories	-	20,937	-	580,856
Total assets	\$ 1,080,224	1,004,977	636,068	5,057,513
LIABILITIES				
Interfund payable to other funds	\$ -	-	471,818	1,941,990
Accounts payable	559	42,794	-	70,432
Accrued salaries, payroll taxes, and withholdings payable	-	182,232	-	356,057
Deferred revenues	169,326	8,108	-	312,745
Total liabilities	169,885	233,134	471,818	2,681,224
FUND BALANCES (DEFICITS)				
Reserved:				
Subsequent year expenditures	-	9,500	-	122,800
Encumbrances	-	5,025	-	64,322
Long-term notes receivable	411,582	-	-	411,582
Unreserved:				
Designated-Compensated absences	-	411,935	-	632,274
Undesignated	498,757	345,383	164,250	1,145,311
Total fund balances (deficits)	910,339	771,843	164,250	2,376,289
Total liabilities and fund balances	\$ 1,080,224	1,004,977	636,068	5,057,513

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, 2006

	Hotel Tax	Tobacco Excise Tax	Capital Transit	Community Development Block Grant
REVENUES				
Taxes	\$ 1,061,798	-	-	-
State sources:				
State shared revenue	-	-	87,981	-
Grants - other	-	-	193,856	241,001
Federal sources				
Local sources	-	473,922	-	-
Charges for services	-	-	701,715	-
Contracted services	-	-	-	-
Licenses, permits and fees	-	-	-	-
Land sales	-	-	-	-
Rentals	-	-	-	-
Other	-	-	3,695	1
Total revenues	<u>1,061,798</u>	<u>473,922</u>	<u>987,247</u>	<u>241,002</u>
EXPENDITURES				
Current:				
Recreation	-	-	-	-
Community development and lands management	-	-	-	241,002
Public safety	-	-	-	-
Public transportation	-	-	4,259,551	-
Tourism and conventions	-	-	-	-
Other	21,915	7,117	-	-
Total expenditures	<u>21,915</u>	<u>7,117</u>	<u>4,259,551</u>	<u>241,002</u>
Excess (deficiency) of revenues over expenditures	<u>1,039,883</u>	<u>466,805</u>	<u>(3,272,304)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	-	-	3,608,000	-
Transfers to other funds	(915,000)	(600,000)	-	-
Total other financing sources (uses)	<u>(915,000)</u>	<u>(600,000)</u>	<u>3,608,000</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and financing uses	124,883	(133,195)	335,696	-
Fund balances (deficits) at beginning of year	<u>100,378</u>	<u>200,687</u>	<u>217,436</u>	<u>111,640</u>
Fund balances (deficits) at end of year	<u>\$ 225,261</u>	<u>67,492</u>	<u>553,132</u>	<u>111,640</u>

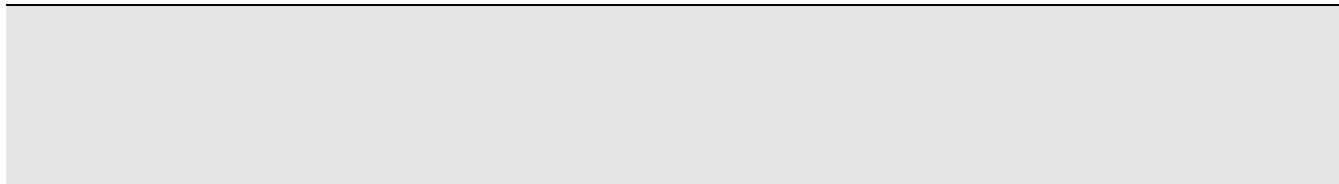
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Non-Major Special Revenue Funds

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

For the fiscal year ended June 30, 2006

	<u>Mental Health</u>	<u>Visitor Services</u>	<u>Library Minor Contributions</u>	<u>Eaglecrest</u>
REVENUES				
Taxes	\$ -	-	-	-
State sources:				
State shared revenue	-	10,546	-	20,604
Grants - other	-	-	-	-
Federal sources				
Local sources	-	-	-	-
Charges for services	1,851	-	-	1,068,765
Contracted services	-	-	-	-
Licenses, permits and fees	-	-	-	-
Land sales	-	-	-	-
Rentals	-	211,567	-	-
Other	-	133,925	5,797	-
Total revenues	<u>1,851</u>	<u>356,038</u>	<u>5,797</u>	<u>1,089,369</u>
EXPENDITURES				
Current:				
Recreation	-	-	-	1,795,484
Community development and lands management	-	-	-	-
Public safety	-	-	-	-
Public transportation	-	-	-	-
Tourism and conventions	-	1,492,154	-	-
Other	-	-	-	-
Total expenditures	<u>-</u>	<u>1,492,154</u>	<u>-</u>	<u>1,795,484</u>
Excess (deficiency) of revenues over expenditures	<u>1,851</u>	<u>(1,136,116)</u>	<u>5,797</u>	<u>(706,115)</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	-	1,240,200	-	594,302
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>1,240,200</u>	<u>-</u>	<u>594,302</u>
Excess (deficiency) of revenues and other financing sources over expenditures and financing uses	1,851	104,084	5,797	(111,813)
Fund balances (deficits) at beginning of year	<u>12,149</u>	<u>92,267</u>	<u>108,455</u>	<u>(717,418)</u>
Fund balances (deficits) at end of year	<u>\$ 14,000</u>	<u>196,351</u>	<u>114,252</u>	<u>(829,231)</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>
-	-	-	1,109,711	-	2,171,509
586	-	-	57,426	-	177,143
-	-	-	-	-	434,857
-	-	-	129,855	-	129,855
-	-	-	-	-	473,922
184,991	-	-	-	-	1,957,322
-	-	-	385,900	-	385,900
-	1,912,587	-	-	4,599,530	6,512,117
-	-	(17,412)	-	-	(17,412)
-	-	-	-	-	211,567
-	-	1,899	27,343	-	172,660
<u>185,577</u>	<u>1,912,587</u>	<u>(15,513)</u>	<u>1,710,235</u>	<u>4,599,530</u>	<u>12,609,440</u>
-	-	-	-	-	1,795,484
-	-	-	-	-	241,002
-	-	-	2,405,183	-	2,405,183
-	-	-	-	-	4,259,551
-	-	-	-	-	1,492,154
196,499	-	-	-	-	225,531
<u>196,499</u>	<u>-</u>	<u>-</u>	<u>2,405,183</u>	<u>-</u>	<u>10,418,905</u>
<u>(10,922)</u>	<u>1,912,587</u>	<u>(15,513)</u>	<u>(694,948)</u>	<u>4,599,530</u>	<u>2,190,535</u>
-	-	-	754,400	50,800	6,247,702
-	(2,487,000)	-	-	(4,648,600)	(8,650,600)
-	<u>(2,487,000)</u>	<u>-</u>	<u>754,400</u>	<u>(4,597,800)</u>	<u>(2,402,898)</u>
(10,922)	(574,413)	(15,513)	59,452	1,730	(212,363)
<u>196,935</u>	<u>465,360</u>	<u>925,852</u>	<u>712,391</u>	<u>162,520</u>	<u>2,588,652</u>
<u>186,013</u>	<u>(109,053)</u>	<u>910,339</u>	<u>771,843</u>	<u>164,250</u>	<u>2,376,289</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, 2006, 2005 and 2004

	<u>2006</u>	<u>2005</u>	<u>2004</u>
REVENUES			
Property taxes	\$ 10,216,475	12,369,049	10,625,288
State sources:			
State shared revenue	414,513	48,650	504,358
Grants	44,759	31,501	22,745
Forest receipts	1,156,451	817,407	806,804
Federal source - grant	1,159	4,426	-
Licenses, permits and fees	1,562,548	1,486,091	1,444,477
Fines and forfeitures	742,248	721,310	591,209
Other	59,175	35,811	29,546
Total revenues	<u>14,197,328</u>	<u>15,514,245</u>	<u>14,024,427</u>
EXPENDITURES			
Education	200,000	190,000	200,000
Parks and recreation	3,236,371	2,997,443	2,886,184
Public safety - police	9,546,608	9,241,101	8,847,322
Public works - roads and street maintenance	3,242,427	3,215,154	3,141,502
Total expenditures	<u>16,225,406</u>	<u>15,643,698</u>	<u>15,075,008</u>
Excess (deficiency) of revenues over expenditures	<u>(2,028,078)</u>	<u>(129,453)</u>	<u>(1,050,581)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from Special Revenue Funds:			
Sales Tax	5,757,400	2,560,000	2,462,000
Marine Passenger Fee	775,000	658,000	571,961
Transfers to:			
Special Revenue Funds:			
Capital Transit	(3,477,000)	(2,917,600)	(2,342,600)
Marine Passenger Fee	(27,600)	(12,500)	-
Eaglecrest	(25,000)	(25,000)	(25,000)
Central Equipment Internal Service Fund	(24,000)	-	-
Capital Project Funds	(320,000)	-	-
Total other financing sources (uses)	<u>2,658,800</u>	<u>262,900</u>	<u>666,361</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	630,722	133,447	(384,220)
Fund balance at beginning of year	<u>3,214,866</u>	<u>3,081,419</u>	<u>3,465,639</u>
Fund balance at end of year	<u>\$ 3,845,588</u>	<u>3,214,866</u>	<u>3,081,419</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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Property taxes	\$ 10,363,700	10,363,700	10,216,475	(147,225)
State sources:				
State shared revenue	59,000	411,413	414,513	3,100
Grants	48,600	75,200	44,759	(30,441)
Forest receipts	975,300	975,300	1,156,451	181,151
Federal source - grant	5,000	5,000	1,159	(3,841)
Licenses, permits and fees	1,459,900	1,464,400	1,562,548	98,148
Fines and forfeitures	728,800	728,800	742,248	13,448
Other	31,000	34,900	59,175	24,275
Total revenues	<u>13,671,300</u>	<u>14,058,713</u>	<u>14,197,328</u>	<u>138,615</u>
EXPENDITURES				
Education	200,000	200,000	200,000	-
Parks and recreation	3,283,200	3,411,428	3,282,315	129,113
Public safety - police	9,755,100	10,032,801	9,561,622	471,179
Public works - roads and street maintenance	3,625,300	3,734,727	3,280,263	454,464
Total expenditures and encumbrances	<u>16,863,600</u>	<u>17,378,956</u>	<u>16,324,200</u>	<u>1,054,756</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(3,192,300)</u>	<u>(3,320,243)</u>	<u>(2,126,872)</u>	<u>1,193,371</u>
OTHER FINANCING SOURCES (USES)				
Transfers from Special Revenue Funds:				
Sales Tax	5,757,400	5,757,400	5,757,400	-
Marine Passenger Fee	775,000	775,000	775,000	-
Transfers to:				
Special Revenue Funds:				
Capital Transit	(3,477,000)	(3,477,000)	(3,477,000)	-
Marine Passenger Fee	-	(27,600)	(27,600)	-
Eaglecrest	(25,000)	(25,000)	(25,000)	-
Central Equipment Internal Service Fund	-	(24,000)	(24,000)	-
Capital Project Funds	-	(320,000)	(320,000)	-
Total other financing sources (uses)	<u>3,030,400</u>	<u>2,658,800</u>	<u>2,658,800</u>	<u>-</u>
Net change in fund balance	\$ <u>(161,900)</u>	<u>(661,443)</u>	531,928	<u>1,193,371</u>
Fund balance at beginning of year			<u>3,214,866</u>	
Fund balance at end of year			3,746,794	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			128,254	
Change in compensated absences, designation of fund balance			<u>(29,460)</u>	
Fund balance at end of year - GAAP basis			\$ <u><u>3,845,588</u></u>	

Ex. 087, 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, 2006, 2005 and 2004

	<u>2006</u>	<u>2005</u>	<u>2004</u>
REVENUES			
General sales tax:			
Areawide 2%	\$ 14,304,408	13,248,380	12,766,755
Areawide Recreation 1% Prop 2 2001	3,886,978	6,624,190	6,383,377
Areawide Multiple Projects 1% Prop 1 2006	3,265,418	-	-
Areawide Capital Projects 1%	7,152,203	6,624,190	6,383,377
Areawide CIP/Sales Tax Reserve 1%	7,152,205	6,624,190	6,383,377
Total general sales tax	<u>35,761,212</u>	<u>33,120,950</u>	<u>31,916,886</u>
Liquor sales tax - 3%	726,034	722,028	743,837
Miscellaneous	25,823	40,422	41,100
Total revenues	<u>36,513,069</u>	<u>33,883,400</u>	<u>32,701,823</u>
EXPENDITURES - Other	<u>630,787</u>	<u>669,165</u>	<u>620,138</u>
Excess of revenues over expenditures	<u>35,882,282</u>	<u>33,214,235</u>	<u>32,081,685</u>
OTHER FINANCING SOURCES (USES)			
Transfers to:			
General Fund	(11,950,500)	(14,750,500)	(13,697,800)
Special Revenue Funds:			
Eaglecrest	-	(100,000)	-
Fire Service Area	(663,400)	(184,000)	(175,000)
Roaded Service Area	(5,757,400)	(2,560,000)	(2,462,000)
Capital Projects Funds	(14,305,500)	(7,300,000)	(5,796,000)
Enterprise Funds:			
Bartlett Regional Hospital	(621,800)	(592,200)	(623,300)
Waste Management	-	(171,720)	-
Capital Projects	(2,190,000)	(6,050,000)	(6,224,000)
General Debt Service Fund	(1,660,200)	(293,600)	(293,100)
Total other financing sources (uses)	<u>(37,148,800)</u>	<u>(32,002,020)</u>	<u>(29,271,200)</u>
Excess of revenues and other financing sources over expenditures and other financing uses	(1,266,518)	1,212,215	2,810,485
Fund balance at beginning of year	<u>11,261,365</u>	<u>10,049,150</u>	<u>7,238,665</u>
Fund balance at end of year	<u>\$ 9,994,847</u>	<u>11,261,365</u>	<u>10,049,150</u>

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

For the fiscal year ended June 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
General sales tax:				
Areawide 2%	\$ 13,410,000	13,410,000	14,304,408	894,408
Areawide Recreation 1% Prop 2 2001	3,520,000	3,520,000	3,886,978	366,978
Areawide Multiple Projects 1% Prop 1 2006	-	-	3,265,418	3,265,418
Areawide Capital Projects 1%	6,705,000	6,705,000	7,152,203	447,203
Areawide CIP/Sales Tax Reserve 1%	6,705,000	6,705,000	7,152,205	447,205
Total general sales tax	<u>30,340,000</u>	<u>30,340,000</u>	<u>35,761,212</u>	<u>5,421,212</u>
Liquor sales tax - 3%	740,000	740,000	726,034	(13,966)
Miscellaneous	43,700	43,700	25,823	(17,877)
Total revenues	<u>31,123,700</u>	<u>31,123,700</u>	<u>36,513,069</u>	<u>5,389,369</u>
EXPENDITURES - Other	698,700	698,700	630,787	67,913
Excess of revenues over expenditures	<u>30,425,000</u>	<u>30,425,000</u>	<u>35,882,282</u>	<u>5,457,282</u>
OTHER FINANCING USES				
Transfers to:				
General Fund	(11,950,500)	(11,950,500)	(11,950,500)	-
Special Revenue Funds:				
Fire Service Area	(663,400)	(663,400)	(663,400)	-
Roaded Service Area	(5,757,400)	(5,757,400)	(5,757,400)	-
Capital Projects Funds	(6,900,000)	(14,305,500)	(14,305,500)	-
Enterprise Funds:				
Bartlett Regional Hospital	(621,800)	(621,800)	(621,800)	-
Capital Projects	(2,190,000)	(2,190,000)	(2,190,000)	-
General Debt Service Fund	(1,660,200)	(1,660,200)	(1,660,200)	-
Total other financing uses	<u>(29,743,300)</u>	<u>(37,148,800)</u>	<u>(37,148,800)</u>	<u>-</u>
Net change in fund balance	<u>\$ 681,700</u>	<u>(6,723,800)</u>	<u>(1,266,518)</u>	<u>5,457,282</u>
Fund balance at beginning of year			<u>11,261,365</u>	
Fund balance at end of year			<u>\$ 9,994,847</u>	

CITY and BOROUGH OF JUNEAU

Major Special Revenue Funds

LANDS

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

For the fiscal years ended June 30, 2006, 2005 and 2004

	<u>2006</u>	<u>2005</u>	<u>2004</u>
REVENUES			
Federal Sources - USFS			
raptor center land	\$ -	-	347,725
State shared revenue	4,297	-	-
Interest	32,869	7,502	16,782
Noise abatement loan repayment	67,700	23,000	-
Land sales	301,740	239,487	790,622
Rentals	92,981	49,405	46,090
Equity in earnings of AJT Mining Properties, Inc.			
joint ventures	42	103	103
Gravel & rock sales	674,794	275,516	349,325
Bad debt recovery (expense)	2,997	42,958	(40,797)
Total revenues	<u>1,177,420</u>	<u>637,971</u>	<u>1,509,850</u>
EXPENDITURES			
Land management	326,999	297,835	277,802
Land acquisition	-	480,000	812,746
Land management response	15,937	24,570	7,097
Land selection	100,751	36,425	7,493
Lease maintenance	14,317	19,473	10,639
Gravel pits & quarries	287,036	181,836	301,082
Miscellaneous property examinations	5,362	212	1,129
Foreclosures and LID payments	22,332	3,402	18,006
Other	-	200	-
Total expenditures	<u>772,734</u>	<u>1,043,953</u>	<u>1,435,994</u>
Excess (deficiency) of revenues over expenditures	<u>404,686</u>	<u>(405,982)</u>	<u>73,856</u>
OTHER FINANCING SOURCES (USES)			
Transfers:			
From Capital Projects Fund	-	464,000	500,000
To Capital Projects Fund	(1,325,000)	-	(225,000)
Total other financing sources (uses)	<u>(1,325,000)</u>	<u>464,000</u>	<u>275,000</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(920,314)	58,018	348,856
Fund balance at beginning of year	<u>484,703</u>	<u>426,685</u>	<u>77,829</u>
Fund balance (deficit) at end of year	\$ <u>(435,611)</u>	<u>484,703</u>	<u>426,685</u>

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

For the fiscal year ended June 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State shared revenue	\$ -	4,297	4,297	-
Interest	141,500	141,500	32,869	(108,631)
Noise abatement loan repayment	43,700	43,700	67,700	24,000
Land sales	710,700	1,935,700	301,740	(1,633,960)
Rentals	47,100	47,100	92,981	45,881
Equity in earnings of AJT Mining Properties, Inc. joint ventures	-	-	42	42
Gravel & rock sales	300,000	300,000	674,794	374,794
Bad debt recovery (expense)	-	-	2,997	2,997
Total revenues	<u>1,243,000</u>	<u>2,472,297</u>	<u>1,177,420</u>	<u>(1,294,877)</u>
EXPENDITURES				
Land management	324,400	371,875	339,875	32,000
Land management response	25,000	25,000	16,624	8,376
Land selection	150,000	327,272	125,010	202,262
Lease maintenance	10,200	10,200	14,317	(4,117)
Gravel pits & quarries	263,700	283,617	311,575	(27,958)
Miscellaneous property examinations	25,000	25,000	8,661	16,339
Foreclosures and LID payments	20,000	20,000	24,332	(4,332)
Total expenditures and encumbrances	<u>818,300</u>	<u>1,062,964</u>	<u>840,394</u>	<u>222,570</u>
Excess of revenues over expenditures and encumbrances	<u>424,700</u>	<u>1,409,333</u>	<u>337,026</u>	<u>(1,072,307)</u>
OTHER FINANCING (USES)				
Transfers to Capital Projects Funds	-	(1,325,000)	(1,325,000)	-
Total other financing sources	<u>-</u>	<u>(1,325,000)</u>	<u>(1,325,000)</u>	<u>-</u>
Net change in fund balance	\$ <u>424,700</u>	<u>84,333</u>	(987,974)	<u>(1,072,307)</u>
Fund balance at beginning of year			<u>484,703</u>	
Fund deficit at end of year			(503,271)	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			62,477	
Change in compensated absences, designation of fund balance			<u>5,183</u>	
Fund deficit at end of year - GAAP basis			\$ <u>(435,611)</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, 2006, 2005 and 2004

	<u>2006</u>	<u>2005</u>	<u>2004</u>
REVENUES - Taxes	\$ 1,061,798	914,001	906,280
EXPENDITURES - Other	21,915	12,151	12,960
Excess of revenues over expenditures	<u>1,039,883</u>	<u>901,850</u>	<u>893,320</u>
OTHER FINANCING USES - Transfer to			
Visitor Services Special Revenue Fund	<u>(915,000)</u>	<u>(743,800)</u>	<u>(939,800)</u>
Excess (deficiency) of revenues over			
expenditures and other financing uses	124,883	158,050	(46,480)
Fund balance (deficit) at beginning of year	<u>100,378</u>	<u>(57,672)</u>	<u>(11,192)</u>
Fund balance (deficit) at end of year	<u>\$ 225,261</u>	<u>100,378</u>	<u>(57,672)</u>

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

For the fiscal year ended June 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Taxes	\$ 900,000	900,000	1,061,798	161,798
EXPENDITURES - Other	24,300	24,300	21,915	2,385
Excess of revenues over expenditures	<u>875,700</u>	<u>875,700</u>	<u>1,039,883</u>	<u>164,183</u>
OTHER FINANCING USES - Transfer to				
Visitor Services Special Revenue Fund	<u>(915,000)</u>	<u>(915,000)</u>	<u>(915,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (39,300)</u>	<u>(39,300)</u>	124,883	<u>164,183</u>
Fund balance at beginning of year			<u>100,378</u>	
Fund balance at end of year			<u>\$ 225,261</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, 2006, 2005 and 2004

	<u>2006</u>	<u>2005</u>	<u>2004</u>
REVENUES - Local sources	\$ 473,922	702,088	311,737
EXPENDITURES - Other	7,117	4,251	4,316
Excess of revenues over expenditures	<u>466,805</u>	<u>697,837</u>	<u>307,421</u>
OTHER FINANCING USES			
Transfers to:			
General Fund	(331,000)	(275,000)	(65,000)
Bartlett Regional Hospital Enterprise Fund	<u>(269,000)</u>	<u>(233,200)</u>	<u>(245,500)</u>
Total other financing uses	<u>(600,000)</u>	<u>(508,200)</u>	<u>(310,500)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	(133,195)	189,637	(3,079)
Fund balance at beginning of year	<u>200,687</u>	<u>11,050</u>	<u>14,129</u>
Fund balance at end of year	<u>\$ 67,492</u>	<u>200,687</u>	<u>11,050</u>

TOBACCO EXCISE TAX

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

For the fiscal year ended June 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Local sources	\$ 580,000	580,000	473,922	(106,078)
EXPENDITURES - Other	7,900	7,900	7,117	783
Excess of revenues over expenditures	<u>572,100</u>	<u>572,100</u>	<u>466,805</u>	<u>(105,295)</u>
OTHER FINANCING USES				
Transfers to:				
General Fund	(331,000)	(331,000)	(331,000)	-
Bartlett Regional Hospital Enterprise Fund	<u>(269,000)</u>	<u>(269,000)</u>	<u>(269,000)</u>	-
Total other financing uses	<u>(600,000)</u>	<u>(600,000)</u>	<u>(600,000)</u>	-
Net change in fund balance	\$ <u>(27,900)</u>	<u>(27,900)</u>	(133,195)	<u>(105,295)</u>
Fund balance at beginning of year			<u>200,687</u>	
Fund balance at end of year			\$ <u>67,492</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, 2006, 2005 and 2004

	<u>2006</u>	<u>2005</u>	<u>2004</u>
REVENUES			
State sources:			
State shared revenue	\$ 87,981	-	-
Urban Mass Transportation Administration grant	193,856	80,616	120,000
Charges for services	701,715	678,243	659,362
Bad debt recovery (expense)	2,045	(2,143)	2,838
Other	1,650	640	2,285
Total revenues	<u>987,247</u>	<u>757,356</u>	<u>784,485</u>
EXPENDITURES			
Operations	3,158,553	2,874,364	2,883,183
Maintenance	1,100,998	897,006	859,438
Total expenditures	<u>4,259,551</u>	<u>3,771,370</u>	<u>3,742,621</u>
Deficiency of revenues over expenditures	<u>(3,272,304)</u>	<u>(3,014,014)</u>	<u>(2,958,136)</u>
OTHER FINANCING SOURCES			
Transfers from Special Revenue Funds:			
Roaded Service Area	3,477,000	2,917,600	2,342,600
Marine Passenger Fee	131,000	275,000	205,000
Total other financing sources	<u>3,608,000</u>	<u>3,192,600</u>	<u>2,547,600</u>
Excess (deficiency) of revenues and other financing sources over expenditures	335,696	178,586	(410,536)
Fund balance at beginning of year	<u>217,436</u>	<u>38,850</u>	<u>449,386</u>
Fund balance at end of year	<u>\$ 553,132</u>	<u>217,436</u>	<u>38,850</u>

CAPITAL TRANSIT

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

For the fiscal year ended June 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State sources:				
State shared revenue	\$ -	87,981	87,981	-
Urban Mass Transportation Administration grant	135,900	198,977	193,856	(5,121)
Charges for services	589,100	623,100	701,715	78,615
Bad debt recovery (expense)	-	-	2,045	2,045
Other	3,000	3,000	1,650	(1,350)
Total revenues	<u>728,000</u>	<u>913,058</u>	<u>987,247</u>	<u>74,189</u>
EXPENDITURES				
Operations	3,168,100	3,273,244	3,213,363	59,881
Maintenance	1,085,200	1,167,676	1,100,998	66,678
Total expenditures and encumbrances	<u>4,253,300</u>	<u>4,440,920</u>	<u>4,314,361</u>	<u>126,559</u>
Deficiency of revenues over expenditures and encumbrances	<u>(3,525,300)</u>	<u>(3,527,862)</u>	<u>(3,327,114)</u>	<u>200,748</u>
OTHER FINANCING SOURCES				
Transfers from Special Revenue Funds:				
Roaded Service Area	3,477,000	3,477,000	3,477,000	-
Marine Passenger Fee	131,000	131,000	131,000	-
Total other financing sources	<u>3,608,000</u>	<u>3,608,000</u>	<u>3,608,000</u>	<u>-</u>
Net change in fund balance	<u>\$ 82,700</u>	<u>80,138</u>	<u>280,886</u>	<u>200,748</u>
Fund balance at beginning of year			<u>217,436</u>	
Fund balance at end of year			498,322	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			10,541	
Change in compensated absences, designation of fund balance			<u>44,269</u>	
Fund balance at end of year - GAAP basis			<u>\$ 553,132</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, 2006, 2005 and 2004

	<u>2006</u>	<u>2005</u>	<u>2004</u>
REVENUES			
Community Development Block Grant	\$ 241,001	325,021	-
Bad debt recovery	1	1	-
Total revenues	<u>241,002</u>	<u>325,022</u>	<u>-</u>
EXPENDITURES			
Community development and lands management	<u>241,002</u>	<u>324,552</u>	<u>441</u>
Excess (deficiency) of revenues over expenditures	-	470	(441)
Fund balance at beginning of year	<u>111,640</u>	<u>111,170</u>	<u>111,611</u>
Fund balance at end of year	<u>\$ 111,640</u>	<u>111,640</u>	<u>111,170</u>

COMMUNITY DEVELOPMENT BLOCK GRANT

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

For the fiscal year ended June 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Community Development Block Grant	\$ -	553,399	241,001	(312,398)
Bad debt recovery	-	-	1	1
Total revenues	<u>-</u>	<u>553,399</u>	<u>241,002</u>	<u>(312,397)</u>
EXPENDITURES - Community development and lands management	<u>-</u>	<u>553,399</u>	<u>241,002</u>	<u>312,397</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at beginning of year			<u>111,640</u>	
Fund balance at end of year			<u>\$ 111,640</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

MENTAL HEALTH

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

For the fiscal years ended June 30, 2006, 2005 and 2004

	<u>2006</u>	<u>2005</u>	<u>2004</u>
REVENUES			
Bad debt recovery	\$ 1,851	5,670	13,240
Total revenues	<u>1,851</u>	<u>5,670</u>	<u>13,240</u>
OTHER FINANCING SOURCES			
Transfers from:			
General Fund	-	115,300	129,000
Total other financing sources	<u>-</u>	<u>115,300</u>	<u>129,000</u>
Excess of revenues and other financing sources over expenditures	1,851	120,970	142,240
Fund balance (deficit) at beginning of year	<u>12,149</u>	<u>(108,821)</u>	<u>(251,061)</u>
Fund balance (deficit) at end of year	<u>\$ 14,000</u>	<u>12,149</u>	<u>(108,821)</u>

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

For the fiscal year ended June 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Bad debt recovery	\$ -	-	1,851	1,851
Total revenues	-	-	1,851	1,851
OTHER FINANCING SOURCES -				
Transfer from General Fund	-	-	-	-
Net change in fund balance	\$ -	-	1,851	1,851
Fund balance at beginning of year			12,149	
Fund balance at end of year			\$ 14,000	

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, 2006, 2005 and 2004

	<u>2006</u>	<u>2005</u>	<u>2004</u>
REVENUES			
State shared revenues	\$ 10,546	-	-
Rental income	211,567	181,292	186,413
Concessions	51,510	25,680	29,876
Other	82,415	48,957	59,193
Total revenues	<u>356,038</u>	<u>255,929</u>	<u>275,482</u>
EXPENDITURES			
Operations	705,254	708,540	677,007
Support to Juneau Convention and Visitor Bureau	786,900	648,800	757,800
Total expenditures	<u>1,492,154</u>	<u>1,357,340</u>	<u>1,434,807</u>
Deficiency of revenues over expenditures	<u>(1,136,116)</u>	<u>(1,101,411)</u>	<u>(1,159,325)</u>
OTHER FINANCING SOURCES			
Transfers from General Fund	185,000	185,000	-
Transfers from Special Revenue Funds:			
Hotel Tax	915,000	743,800	939,800
Marine Passenger Fee	100,000	100,000	97,000
Transfers from Dock Enterprise Fund	40,200	-	-
Total other financing sources	<u>1,240,200</u>	<u>1,028,800</u>	<u>1,036,800</u>
Excess (deficiency) of revenues and other financing sources over expenditures	104,084	(72,611)	(122,525)
Fund balance at beginning of year	<u>92,267</u>	<u>164,878</u>	<u>287,403</u>
Fund balance at end of year	<u>\$ 196,351</u>	<u>92,267</u>	<u>164,878</u>

VISITOR SERVICES

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

For the fiscal year ended June 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State shared revenues	\$ -	10,546	10,546	-
Rental income	203,000	203,000	211,567	8,567
Concessions	42,000	42,000	51,510	9,510
Other	57,300	57,300	82,415	25,115
Total revenues	<u>302,300</u>	<u>312,846</u>	<u>356,038</u>	<u>43,192</u>
EXPENDITURES				
Operations	739,200	752,530	713,557	38,973
Support to Juneau Convention and Visitors Bureau	746,700	786,900	786,900	-
Total expenditures and encumbrances	<u>1,485,900</u>	<u>1,539,430</u>	<u>1,500,457</u>	<u>38,973</u>
Deficiency of revenues over expenditures and encumbrances	<u>(1,183,600)</u>	<u>(1,226,584)</u>	<u>(1,144,419)</u>	<u>82,165</u>
OTHER FINANCING SOURCES				
Transfers from General Fund	185,000	185,000	185,000	-
Transfers from Special Revenue Funds:				
Hotel Tax	915,000	915,000	915,000	-
Marine Passenger Fee	100,000	100,000	100,000	-
Transfers from Dock Enterprise Fund	-	40,200	40,200	-
Total other financing sources	<u>1,200,000</u>	<u>1,240,200</u>	<u>1,240,200</u>	<u>-</u>
Net change in fund balance	\$ <u>16,400</u>	<u>13,616</u>	95,781	<u>82,165</u>
Fund balance at beginning of year			<u>92,267</u>	
Fund balance at end of year			188,048	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			4,157	
Change in compensated absences, designation of fund balance			<u>4,146</u>	
Fund balance at end of year - GAAP basis			\$ <u>196,351</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, 2006, 2005 and 2004

	<u>2006</u>	<u>2005</u>	<u>2004</u>
REVENUES - Donations	\$ 5,797	4,263	4,969
EXPENDITURES - Materials	-	-	-
Excess of revenues over expenditures	5,797	4,263	4,969
Fund balance at beginning of year	108,455	104,192	99,223
Fund balance at end of year	<u>\$ 114,252</u>	<u>108,455</u>	<u>104,192</u>

LIBRARY MINOR CONTRIBUTIONS

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

For the fiscal year ended June 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Donations	\$ 4,800	4,800	5,797	997
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>	5,797	<u>5,797</u>
Fund balance at beginning of year			<u>108,455</u>	
Fund balance at end of year			\$ <u>114,252</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, 2006, 2005 and 2004

	<u>2006</u>	<u>2005</u>	<u>2004</u>
REVENUES			
State shared revenues	\$ 20,604	-	-
Charges for services:			
Ski tickets	691,827	679,460	668,341
Ski school fees	82,616	93,973	109,986
Other	294,322	284,495	332,096
Total revenues	<u>1,089,369</u>	<u>1,057,928</u>	<u>1,110,423</u>
EXPENDITURES			
Ski area operations	1,429,755	1,189,140	1,247,292
Ski school operations	78,929	110,989	151,640
Ski area maintenance	286,800	310,166	242,938
Total expenditures	<u>1,795,484</u>	<u>1,610,295</u>	<u>1,641,870</u>
Deficiency of revenues over expenditures	<u>(706,115)</u>	<u>(552,367)</u>	<u>(531,447)</u>
OTHER FINANCING SOURCES			
Transfers from:			
General Fund	500,000	363,100	363,100
Special Revenue Funds:			
Sales Tax	-	100,000	-
Roaded Service Area	25,000	25,000	25,000
Capital Project Funds	69,302	-	-
Total other financing sources	<u>594,302</u>	<u>488,100</u>	<u>388,100</u>
Deficiency of revenues and other financing sources over expenditures	(111,813)	(64,267)	(143,347)
Fund deficit at beginning of the year	<u>(717,418)</u>	<u>(653,151)</u>	<u>(509,804)</u>
Fund deficit at end of year	<u>\$ (829,231)</u>	<u>(717,418)</u>	<u>(653,151)</u>

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

For the fiscal year ended June 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State shared revenues	\$ -	20,604	20,604	-
Charges for services:				
Ski tickets	831,000	831,000	691,827	(139,173)
Ski school fees	120,000	120,000	82,616	(37,384)
Other	499,000	499,000	294,322	(204,678)
Total revenues	<u>1,450,000</u>	<u>1,470,604</u>	<u>1,089,369</u>	<u>(381,235)</u>
EXPENDITURES				
Ski area operations	1,510,600	1,603,882	1,485,508	118,374
Ski school operations	106,600	106,600	78,929	27,671
Ski area maintenance	331,000	332,854	286,800	46,054
Total expenditures and encumbrances	<u>1,948,200</u>	<u>2,043,336</u>	<u>1,851,237</u>	<u>192,099</u>
Deficiency of revenues over expenditures and encumbrances	<u>(498,200)</u>	<u>(572,732)</u>	<u>(761,868)</u>	<u>(189,136)</u>
OTHER FINANCING SOURCES				
Transfers from:				
General Fund	500,000	500,000	500,000	-
Roaded Service Area Special Revenue Fund	25,000	25,000	25,000	-
Capital Projects Funds	-	69,302	69,302	-
Total other financing sources	<u>525,000</u>	<u>594,302</u>	<u>594,302</u>	<u>-</u>
Net change in fund balance (deficit)	<u>\$ 26,800</u>	<u>21,570</u>	<u>(167,566)</u>	<u>(189,136)</u>
Fund deficit at beginning of year			<u>(717,418)</u>	
Fund deficit at end of year			(884,984)	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			44,599	
Change in compensated absences, designation of fund balance			<u>11,154</u>	
Fund deficit at end of year - GAAP basis			<u>\$ (829,231)</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, 2006, 2005 and 2004

	<u>2006</u>	<u>2005</u>	<u>2004</u>
REVENUES			
State shared revenues	\$ 586	-	-
Charges for parking	184,991	207,935	239,615
Total revenues	<u>185,577</u>	<u>207,935</u>	<u>239,615</u>
EXPENDITURES			
Salaries and fringe benefits	18,428	10,883	14,806
Utilities	21,629	20,419	22,768
Contractual services	26,967	30,495	26,018
Maintenance services	87,374	67,975	69,318
Other	42,101	42,012	42,536
Total expenditures	<u>196,499</u>	<u>171,784</u>	<u>175,446</u>
Excess (deficiency) of revenues over expenditures	(10,922)	36,151	64,169
OTHER FINANCING USES			
Transfer to Capital Projects Funds	<u>-</u>	<u>(293,000)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing uses over expenditures	(10,922)	(256,849)	64,169
Fund balance at beginning of year	<u>196,935</u>	<u>453,784</u>	<u>389,615</u>
Fund balance at end of year	<u>\$ 186,013</u>	<u>196,935</u>	<u>453,784</u>

DOWNTOWN PARKING

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

For the fiscal year ended June 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State shared revenues	\$ -	586	586	-
Charges for parking	223,900	223,900	184,991	(38,909)
Total revenues	<u>223,900</u>	<u>224,486</u>	<u>185,577</u>	<u>(38,909)</u>
EXPENDITURES				
Salaries and fringe benefits	19,200	19,786	18,428	1,358
Utilities	21,900	21,900	21,629	271
Contractual services	35,100	35,100	26,967	8,133
Maintenance services	73,600	84,100	87,374	(3,274)
Other	42,500	42,500	42,101	399
Total expenditures	<u>192,300</u>	<u>203,386</u>	<u>196,499</u>	<u>6,887</u>
Excess (deficiency) of revenues over expenditures	31,600	21,100	(10,922)	(32,022)
OTHER FINANCING USES				
Transfer to Capital Projects Funds	-	-	-	-
Net change in fund balance	<u>\$ 31,600</u>	<u>21,100</u>	<u>(10,922)</u>	<u>32,022</u>
Fund balance at beginning of year			<u>196,935</u>	
Fund balance at end of year			<u>\$ 186,013</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, 2006, 2005 and 2004

	<u>2006</u>	<u>2005</u>	<u>2004</u>
REVENUES - Port fees	\$ 1,912,587	1,375,017	1,099,825
OTHER FINANCING USES			
Transfers to:			
Port Debt Service Fund	(1,225,000)	(1,138,000)	(1,138,800)
Enterprise Funds Capital Projects	(1,262,000)	-	(125,000)
Total other financing uses	<u>(2,487,000)</u>	<u>(1,138,000)</u>	<u>(1,263,800)</u>
Excess (deficiency) of revenues over other financing uses	(574,413)	237,017	(163,975)
Fund balance at beginning of year	<u>465,360</u>	<u>228,343</u>	<u>392,318</u>
Fund balance (deficit) at end of year	<u>\$ (109,053)</u>	<u>465,360</u>	<u>228,343</u>

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

For the fiscal year ended June 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Port fees	\$ 2,031,700	2,031,700	1,912,587	(119,113)
OTHER FINANCING USES				
Transfers to:				
Port Debt Service Fund	(1,225,000)	(1,225,000)	(1,225,000)	-
Enterprise Funds Capital Projects	(1,262,000)	(1,262,000)	(1,262,000)	-
Total other financing uses	<u>(2,487,000)</u>	<u>(2,487,000)</u>	<u>(2,487,000)</u>	-
Net change in fund balance	\$ <u>(455,300)</u>	<u>(455,300)</u>	(574,413)	<u>(119,113)</u>
Fund balance at beginning of year			465,360	
Fund deficit at end of year			\$ <u>(109,053)</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, 2006, 2005 and 2004

	<u>2006</u>	<u>2005</u>	<u>2004</u>
REVENUES			
Loan repayments	\$ (17,412)	17,398	56,951
Rehabilitation Loans	-	-	27,000
Less: bad debt expense	1,899	(1,820)	-
Total revenues	<u>(15,513)</u>	<u>15,578</u>	<u>83,951</u>
EXPENDITURES			
Affordable Housing Permit	-	-	210
Contingency	-	-	1,800
Thane Road Campground grant	-	-	459
Total expenditures	<u>-</u>	<u>-</u>	<u>2,469</u>
Excess (deficiency) of revenues over expenditures	(15,513)	15,578	81,482
Fund balance at beginning of year	<u>925,852</u>	<u>910,274</u>	<u>828,792</u>
Fund balance at end of year	<u>\$ 910,339</u>	<u>925,852</u>	<u>910,274</u>

LOW-INCOME HOUSING

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

For the fiscal year ended June 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Loan repayments	\$ -	-	(17,412)	(17,412)
Less: bad debt expense	-	-	1,899	1,899
Total revenues	<u>-</u>	<u>-</u>	<u>(15,513)</u>	<u>(15,513)</u>
EXPENDITURES				
Affordable Housing Permit	-	-	-	-
Thane Road Campground grant	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deficiency of revenues over expenditures and encumbrances	\$ <u>-</u>	<u>-</u>	(15,513)	<u>(15,513)</u>
Fund balance at beginning of year			<u>925,852</u>	
Fund balance at end of year			\$ <u>910,339</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, 2006, 2005 and 2004

	<u>2006</u>	<u>2005</u>	<u>2004</u>
REVENUES			
Property taxes	\$ 1,109,711	1,831,679	1,691,116
State shared revenue - entitlement and other	57,426	-	4,419
Federal source - grant	129,855	-	-
Contracted services - fire	385,900	385,000	331,700
Other	27,343	10,006	6,438
Total revenues	<u>1,710,235</u>	<u>2,226,685</u>	<u>2,033,673</u>
EXPENDITURES			
Fire protection services	<u>2,405,183</u>	<u>2,401,103</u>	<u>2,150,693</u>
Deficiency of revenues over expenditures	<u>(694,948)</u>	<u>(174,418)</u>	<u>(117,020)</u>
OTHER FINANCING SOURCES			
Transfers from Special Revenue Funds:			
Sales Tax	663,400	184,000	175,000
Marine Passenger Fee	91,000	70,000	60,300
Total other financing sources	<u>754,400</u>	<u>254,000</u>	<u>235,300</u>
Excess of revenues and other financing sources over expenditures	59,452	79,582	118,280
Fund balance at beginning of year	<u>712,391</u>	<u>632,809</u>	<u>514,529</u>
Fund balance at end of year	<u>\$ 771,843</u>	<u>712,391</u>	<u>632,809</u>

FIRE SERVICE AREA

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

For the fiscal year ended June 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Property taxes	\$ 1,112,300	1,112,300	1,109,711	(2,589)
State shared revenue - other	-	57,426	57,426	-
Federal source - grant	-	152,794	129,855	(22,939)
Contracted services - fire	385,900	385,900	385,900	-
Other	-	3,000	27,343	24,343
Total revenues	<u>1,498,200</u>	<u>1,711,420</u>	<u>1,710,235</u>	<u>(1,185)</u>
EXPENDITURES				
Fire protection services	2,339,900	2,487,197	2,343,358	143,839
Fire inspection and education grants	-	110,712	90,700	20,012
Total expenditures and encumbrances	<u>2,339,900</u>	<u>2,597,909</u>	<u>2,434,058</u>	<u>163,851</u>
Deficiency of revenues over expenditures and encumbrances	<u>(841,700)</u>	<u>(886,489)</u>	<u>(723,823)</u>	<u>162,666</u>
OTHER FINANCING SOURCES				
Transfers from Special Revenue Funds:				
Sales Tax	663,400	663,400	663,400	-
Marine Passenger Fee	91,000	91,000	91,000	-
Total other financing sources	<u>754,400</u>	<u>754,400</u>	<u>754,400</u>	<u>-</u>
Net change in fund balance	\$ <u>(87,300)</u>	<u>(132,089)</u>	30,577	<u>162,666</u>
Fund balance at beginning of year			<u>712,391</u>	
Fund balance at end of year			742,968	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			5,025	
Change in compensated absences, designation of fund balance			<u>23,850</u>	
Fund balance at end of year - GAAP basis			\$ <u><u>771,843</u></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, 2006, 2005 and 2004

	<u>2006</u>	<u>2005</u>	<u>2004</u>
REVENUES - Marine passenger fees	\$ 4,599,530	4,495,121	4,052,004
OTHER FINANCING SOURCES (USES)			
Transfers from:			
General Fund	3,000	25,290	-
Roaded Service Area Special Revenue Fund	27,600	12,500	-
Dock Enterprise Fund	20,200	14,562	-
Transfers to:			
General Fund	(1,161,000)	(1,033,000)	(925,000)
Special Revenue Funds:			
Capital Transit	(131,000)	(275,000)	(205,000)
Visitor Services	(100,000)	(100,000)	(97,000)
Roaded Service Area	(775,000)	(658,000)	(571,961)
Fire Service Area	(91,000)	(70,000)	(60,300)
Dock Enterprise Fund	(75,800)	(71,000)	(29,106)
Capital Projects Funds	(2,014,800)	(2,020,590)	(1,719,221)
Port Debt Service	(300,000)	(375,800)	(322,200)
Total other financing sources (uses)	<u>(4,597,800)</u>	<u>(4,551,038)</u>	<u>(3,929,788)</u>
Excess (deficiency) of revenues over other financing sources (uses)	1,730	(55,917)	122,216
Fund balance at beginning of year	<u>162,520</u>	<u>218,437</u>	<u>96,221</u>
Fund balance at end of year	<u>\$ 164,250</u>	<u>162,520</u>	<u>218,437</u>

MARINE PASSENGER FEE

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

For the fiscal year ended June 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Marine passenger fees	\$ 4,634,000	4,634,000	4,599,530	(34,470)
OTHER FINANCING SOURCES (USES)				
Transfers from:				
General Fund	-	3,000	3,000	-
Roaded Service Area Special Revenue Fund	-	27,600	27,600	-
Dock Enterprise Fund	-	20,200	20,200	-
Transfers to:				
General Fund	(1,161,000)	(1,161,000)	(1,161,000)	-
Special Revenue Funds:				
Capital Transit	(131,000)	(131,000)	(131,000)	-
Visitor Services	(100,000)	(100,000)	(100,000)	-
Roaded Service Area	(775,000)	(775,000)	(775,000)	-
Fire Service Area	(91,000)	(91,000)	(91,000)	-
Dock Enterprise Fund	(75,800)	(75,800)	(75,800)	-
Capital Projects Funds	(1,964,000)	(2,014,800)	(2,014,800)	-
Port Debt Service	(300,000)	(300,000)	(300,000)	-
Total other financing sources (uses)	<u>(4,597,800)</u>	<u>(4,597,800)</u>	<u>(4,597,800)</u>	<u>-</u>
Net change in fund balance	\$ <u>36,200</u>	<u>36,200</u>	1,730	<u>(34,470)</u>
Fund balance at beginning of year			<u>162,520</u>	
Fund balance at end of year			\$ <u>164,250</u>	