

City and Borough of Juneau, Alaska



Project Playground at Twin Lakes

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year Ended June 30, 2007



Ex. 088, p. 1

CITY and BOROUGH OF JUNEAU

FOR THE FISCAL YEAR July 1, 2006 to June 30, 2007

COMPREHENSIVE ANNUAL FINANCIAL REPORT



PREPARED BY:

DEPARTMENT OF FINANCE
CONTROLLER'S DIVISION

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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, 2007. 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 Tax.

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

Non-Major Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

Combining Balance Sheet

June 30, 2007

	Hotel Tax	Tobacco Excise Tax	Capital Transit	Community Development Block Grant
ASSETS				
Equity in central treasury	\$ 126,102	57,793	621,207	111,640
Receivables, net of allowance for doubtful accounts:				
Accounts	-	-	91,663	-
Taxes	310,829	-	-	-
Long-term notes	-	-	-	89,674
Inventories	-	-	283,873	-
Total assets	\$ 436,931	57,793	996,743	201,314
LIABILITIES				
Interfund payable to other funds	\$ -	-	-	-
Accounts payable	-	-	19,924	-
Accrued salaries, payroll taxes, and withholdings payable	-	-	149,316	-
Deferred revenues	-	-	-	89,674
Advance from General Fund	-	-	-	-
Total liabilities	-	-	169,240	89,674
FUND BALANCES (DEFICITS)				
Reserved:				
Subsequent year expenditures	77,000	29,400	357,500	-
Encumbrances	-	-	36,684	-
Long-term notes receivable	-	-	-	-
Unreserved:				
Designated-Compensated absences	-	-	230,444	-
Undesignated	359,931	28,393	202,875	111,640
Total fund balances (deficit)	436,931	57,793	827,503	111,640
Total liabilities and fund balances	\$ 436,931	57,793	996,743	201,314



<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>
16,318	289,112	121,109	-	77,216	-
-	35,016	-	11	-	579,119
-	-	-	-	-	-
-	-	-	-	-	-
-	3,813	-	263,713	-	-
<u>16,318</u>	<u>327,941</u>	<u>121,109</u>	<u>263,724</u>	<u>77,216</u>	<u>579,119</u>
-	-	-	-	-	519,186
-	8,403	-	425	4,444	-
-	17,672	-	28,999	-	-
-	13,913	-	-	24,756	-
-	-	-	1,041,784	-	-
-	39,988	-	1,071,208	29,200	519,186
14,000	15,300	-	-	40,900	-
-	1,779	-	4,802	-	-
-	-	-	-	-	-
-	14,078	-	-	-	-
2,318	256,796	121,109	(812,286)	7,116	59,933
<u>16,318</u>	<u>287,953</u>	<u>121,109</u>	<u>(807,484)</u>	<u>48,016</u>	<u>59,933</u>
<u>16,318</u>	<u>327,941</u>	<u>121,109</u>	<u>263,724</u>	<u>77,216</u>	<u>579,119</u>

(Continued)

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

Combining Balance Sheet, continued

June 30, 2007

	Low- income <u>Housing</u>	Fire Service <u>Area</u>	Marine Passenger <u>Fee</u>	<u>Total</u>
ASSETS				
Equity in central treasury	\$ 517,737	1,503,511	-	3,441,745
Receivables, net of allowance for doubtful accounts:				
Accounts	-	-	953,753	1,659,562
Taxes	-	5,141	-	315,970
Long-term notes	580,908	-	-	670,582
Inventories	-	19,628	-	571,027
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	\$ <u>1,098,645</u>	<u>1,528,280</u>	<u>953,753</u>	<u>6,658,886</u>
LIABILITIES				
Interfund payable to other funds	\$ -	-	607,753	1,126,939
Accounts payable	-	117,275	-	150,471
Accrued salaries, payroll taxes, and withholdings payable	-	199,412	-	395,399
Deferred revenues	169,326	5,928	-	303,597
Advance from General Fund	-	-	-	1,041,784
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>169,326</u>	<u>322,615</u>	<u>607,753</u>	<u>3,018,190</u>
FUND BALANCES (DEFICITS)				
Reserved:				
Subsequent year expenditures	-	432,100	4,500	970,700
Encumbrances	-	74,542	-	117,807
Long-term notes receivable	411,582	-	-	411,582
Unreserved:				
Designated-Compensated absences	-	414,205	-	658,727
Undesignated	517,737	284,818	341,500	1,481,880
Total fund balances (deficit)	<u>929,319</u>	<u>1,205,665</u>	<u>346,000</u>	<u>3,640,696</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	\$ <u>1,098,645</u>	<u>1,528,280</u>	<u>953,753</u>	<u>6,658,886</u>

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

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

For the fiscal year ended June 30, 2007

	<u>Hotel Tax</u>	<u>Tobacco Excise Tax</u>	<u>Capital Transit</u>	<u>Community Development Block Grant</u>
REVENUES				
Taxes	\$ 1,184,151	-	-	-
State sources:				
State shared revenue	-	-	84,700	-
Grants - other	-	-	860,959	312,398
Federal sources	-	-	-	-
Local sources	-	578,473	-	-
Charges for services	-	-	749,685	-
Contracted services	-	-	-	-
Licenses, permits and fees	-	-	-	-
Land sales	-	-	-	-
Rentals	-	-	-	-
Other	-	-	335	-
Total revenues	<u>1,184,151</u>	<u>578,473</u>	<u>1,695,679</u>	<u>312,398</u>
EXPENDITURES				
Current:				
Recreation	-	-	-	-
Community development and lands management	-	-	-	312,398
Public safety	-	-	-	-
Public transportation	-	-	4,675,108	-
Tourism and conventions	-	-	-	-
Other	23,681	18,172	-	-
Total expenditures	<u>23,681</u>	<u>18,172</u>	<u>4,675,108</u>	<u>312,398</u>
Excess (deficiency) of revenues over expenditures	<u>1,160,470</u>	<u>560,301</u>	<u>(2,979,429)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	-	-	3,253,800	-
Transfers to other funds	(948,800)	(570,000)	-	-
Total other financing sources (uses)	<u>(948,800)</u>	<u>(570,000)</u>	<u>3,253,800</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and financing uses	211,670	(9,699)	274,371	-
Fund balances (deficits) at beginning of year	<u>225,261</u>	<u>67,492</u>	<u>553,132</u>	<u>111,640</u>
Fund balances (deficits) at end of year	<u>\$ 436,931</u>	<u>57,793</u>	<u>827,503</u>	<u>111,640</u>

(Continued)

Non-Major Special Revenue Funds

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

For the fiscal year ended June 30, 2007

	<u>Mental Health</u>	<u>Visitor Services</u>	<u>Library Minor Contributions</u>	<u>Eaglecrest</u>
REVENUES				
Taxes	\$ -	-	-	-
State sources:				
State shared revenue	-	10,200	-	24,800
Grants - other	-	-	-	-
Federal sources	-	-	-	-
Local sources	-	-	-	-
Charges for services	2,318	-	-	1,435,372
Contracted services	-	-	-	-
Licenses, permits and fees	-	-	-	-
Land sales	-	-	-	-
Rentals	-	219,784	-	-
Other	-	127,897	6,857	-
Total revenues	<u>2,318</u>	<u>357,881</u>	<u>6,857</u>	<u>1,460,172</u>
EXPENDITURES				
Current:				
Recreation	-	-	-	2,038,425
Community development and lands management	-	-	-	-
Public safety	-	-	-	-
Public transportation	-	-	-	-
Tourism and conventions	-	1,604,479	-	-
Other	-	-	-	-
Total expenditures	<u>-</u>	<u>1,604,479</u>	<u>-</u>	<u>2,038,425</u>
Excess (deficiency) of revenues over expenditures	<u>2,318</u>	<u>(1,246,598)</u>	<u>6,857</u>	<u>(578,253)</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	-	1,338,200	-	600,000
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>1,338,200</u>	<u>-</u>	<u>600,000</u>
Excess (deficiency) of revenues and other financing sources over expenditures and financing uses	2,318	91,602	6,857	21,747
Fund balances (deficits) at beginning of year	<u>14,000</u>	<u>196,351</u>	<u>114,252</u>	<u>(829,231)</u>
Fund balances (deficits) at end of year	<u>\$ 16,318</u>	<u>287,953</u>	<u>121,109</u>	<u>(807,484)</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>
-	-	-	1,005,823	-	2,189,974
600	-	-	126,504	-	246,804
-	-	-	-	-	1,173,357
-	-	-	670	-	670
-	-	-	-	-	578,473
176,384	-	-	-	-	2,363,759
-	-	-	428,300	-	428,300
-	2,307,986	-	3,610	4,785,750	7,097,346
-	-	18,980	-	-	18,980
-	-	-	-	-	219,784
-	-	-	9,596	-	144,685
<u>176,984</u>	<u>2,307,986</u>	<u>18,980</u>	<u>1,574,503</u>	<u>4,785,750</u>	<u>14,462,132</u>
-	-	-	-	-	2,038,425
-	-	-	-	-	312,398
-	-	-	2,650,177	-	2,650,177
-	-	-	-	-	4,675,108
-	-	-	-	-	1,604,479
242,981	4,000	-	-	4,000	292,834
<u>242,981</u>	<u>4,000</u>	<u>-</u>	<u>2,650,177</u>	<u>4,000</u>	<u>11,573,421</u>
<u>(65,997)</u>	<u>2,303,986</u>	<u>18,980</u>	<u>(1,075,674)</u>	<u>4,781,750</u>	<u>2,888,711</u>
-	-	-	1,509,496	60,900	6,762,396
(72,000)	(2,135,000)	-	-	(4,660,900)	(8,386,700)
<u>(72,000)</u>	<u>(2,135,000)</u>	<u>-</u>	<u>1,509,496</u>	<u>(4,600,000)</u>	<u>(1,624,304)</u>
(137,997)	168,986	18,980	433,822	181,750	1,264,407
<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>
<u>48,016</u>	<u>59,933</u>	<u>929,319</u>	<u>1,205,665</u>	<u>346,000</u>	<u>3,640,696</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, 2007, 2006 and 2005

	<u>2007</u>	<u>2006</u>	<u>2005</u>
REVENUES			
Property taxes	\$ 7,896,931	10,216,475	12,369,049
State sources:			
State shared revenue	1,027,056	414,513	48,650
Grants	70,407	44,759	31,501
Forest receipts	1,388,208	1,156,451	817,407
Federal source - grant	2,794	1,159	4,426
Licenses, permits and fees	1,666,781	1,562,548	1,486,091
Fines and forfeitures	722,111	742,248	721,310
Other	24,554	59,175	35,811
Total revenues	<u>12,798,842</u>	<u>14,197,328</u>	<u>15,514,245</u>
EXPENDITURES			
Education	200,000	200,000	190,000
Parks and recreation	3,274,685	3,236,371	2,997,443
Public safety - police	10,065,513	9,546,608	9,241,101
Public works - roads and street maintenance	4,532,507	3,242,427	3,215,154
Total expenditures	<u>18,072,705</u>	<u>16,225,406</u>	<u>15,643,698</u>
Excess (deficiency) of revenues over expenditures	<u>(5,273,863)</u>	<u>(2,028,078)</u>	<u>(129,453)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from Special Revenue Funds:			
Sales Tax	9,900,000	5,757,400	2,560,000
Marine Passenger Fee	604,900	775,000	658,000
Transfers to:			
General Fund	(175,000)	-	-
Special Revenue Funds:			
Capital Transit	(3,115,800)	(3,477,000)	(2,917,600)
Marine Passenger Fee	(21,700)	(27,600)	(12,500)
Eaglecrest	(25,000)	(25,000)	(25,000)
Fire Service Area	(368,496)	-	-
Central Equipment Internal Service Fund	-	(24,000)	-
Capital Project Funds	-	(320,000)	-
Total other financing sources (uses)	<u>6,798,904</u>	<u>2,658,800</u>	<u>262,900</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	1,525,041	630,722	133,447
Fund balance at beginning of year	<u>3,845,588</u>	<u>3,214,866</u>	<u>3,081,419</u>
Fund balance at end of year	<u>\$ 5,370,629</u>	<u>3,845,588</u>	<u>3,214,866</u>

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

For the fiscal year ended June 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Property taxes	\$ 7,913,500	7,913,500	7,896,931	(16,569)
State sources:				
State shared revenue	1,028,100	1,028,100	1,027,056	(1,044)
Grants	38,600	121,436	70,407	(51,029)
Forest receipts	1,008,700	1,008,700	1,388,208	379,508
Federal source - grant	4,900	4,900	2,794	(2,106)
Licenses, permits and fees	1,536,100	1,536,100	1,666,781	130,681
Fines and forfeitures	750,600	750,600	722,111	(28,489)
Other	38,800	58,798	24,554	(34,244)
Total revenues	<u>12,319,300</u>	<u>12,422,134</u>	<u>12,798,842</u>	<u>376,708</u>
EXPENDITURES				
Education	200,000	200,000	200,000	-
Parks and recreation	3,666,800	3,708,567	3,311,055	397,512
Public safety - police	10,900,700	11,040,952	10,206,205	834,747
Public works - roads and street maintenance	3,862,500	4,693,971	4,652,139	41,832
Total expenditures and encumbrances	<u>18,630,000</u>	<u>19,643,490</u>	<u>18,369,399</u>	<u>1,274,091</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(6,310,700)</u>	<u>(7,221,356)</u>	<u>(5,570,557)</u>	<u>1,650,799</u>
OTHER FINANCING SOURCES (USES)				
Transfers from Special Revenue Funds:				
Sales Tax	9,900,000	9,900,000	9,900,000	-
Marine Passenger Fee	604,900	604,900	604,900	-
Transfers to:				
General Fund	-	(175,000)	(175,000)	-
Special Revenue Funds:				
Capital Transit	(3,785,800)	(3,115,800)	(3,115,800)	-
Marine Passenger Fee	-	(21,700)	(21,700)	-
Eaglecrest	(25,000)	(25,000)	(25,000)	-
Fire Service Area	-	(370,000)	(368,496)	1,504
Total other financing sources (uses)	<u>6,694,100</u>	<u>6,797,400</u>	<u>6,798,904</u>	<u>1,504</u>
Net change in fund balance	\$ <u>383,400</u>	<u>(423,956)</u>	1,228,347	<u>1,652,303</u>
Fund balance at beginning of year			<u>3,845,588</u>	
Fund balance at end of year			5,073,935	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			155,357	
Change in compensated absences, designation of fund balance			<u>141,337</u>	
Fund balance at end of year - GAAP basis			\$ <u>5,370,629</u>	

CITY and BOROUGH OF JUNEAU

Major Special Revenue Funds

SALES TAX

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

For the fiscal years ended June 30, 2007, 2006 and 2005

	<u>2007</u>	<u>2006</u>	<u>2005</u>
REVENUES			
General sales tax:			
Areawide 2%	\$ 15,473,614	14,304,408	13,248,380
Areawide Recreation 1% Prop 2 2001	-	3,886,978	6,624,190
Areawide Multiple Projects 1% Prop 1 2006	7,736,807	3,265,418	-
Areawide Capital Projects 1%	7,736,807	7,152,203	6,624,190
Areawide CIP/Sales Tax Reserve 1%	7,736,808	7,152,205	6,624,190
Total general sales tax	<u>38,684,036</u>	<u>35,761,212</u>	<u>33,120,950</u>
Liquor sales tax - 3%	826,570	726,034	722,028
Miscellaneous	17,159	25,823	40,422
Total revenues	<u>39,527,765</u>	<u>36,513,069</u>	<u>33,883,400</u>
EXPENDITURES - Other	<u>662,866</u>	<u>630,787</u>	<u>669,165</u>
Excess of revenues over expenditures	<u>38,864,899</u>	<u>35,882,282</u>	<u>33,214,235</u>
OTHER FINANCING SOURCES (USES)			
Transfers to:			
General Fund	(9,690,800)	(11,950,500)	(14,750,500)
Special Revenue Funds:			
Lands	(2,165,000)	-	-
Eaglecrest	-	-	(100,000)
Fire Service Area	(1,075,000)	(663,400)	(184,000)
Roaded Service Area	(9,900,000)	(5,757,400)	(2,560,000)
Capital Projects Funds	(9,200,000)	(14,305,500)	(7,300,000)
Enterprise Funds:			
Bartlett Regional Hospital	(621,800)	(621,800)	(592,200)
Waste Management	-	-	(171,720)
Capital Projects	(4,000,000)	(2,190,000)	(6,050,000)
General Debt Service Fund	-	(1,660,200)	(293,600)
Total other financing sources (uses)	<u>(36,652,600)</u>	<u>(37,148,800)</u>	<u>(32,002,020)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	2,212,299	(1,266,518)	1,212,215
Fund balance at beginning of year	<u>9,994,847</u>	<u>11,261,365</u>	<u>10,049,150</u>
Fund balance at end of year	<u>\$ 12,207,146</u>	<u>9,994,847</u>	<u>11,261,365</u>

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

For the fiscal year ended June 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
General sales tax:				
Areawide 2%	\$ 13,960,000	13,960,000	15,473,614	1,513,614
Areawide Multiple Projects 1% Prop 1 2006	6,980,000	6,980,000	7,736,807	756,807
Areawide Capital Projects 1%	6,980,000	6,980,000	7,736,807	756,807
Areawide CIP/Sales Tax Reserve 1%	6,980,000	6,980,000	7,736,808	756,808
Total general sales tax	<u>34,900,000</u>	<u>34,900,000</u>	<u>38,684,036</u>	<u>3,784,036</u>
Liquor sales tax - 3%	730,000	730,000	826,570	96,570
Miscellaneous	19,400	19,400	17,159	(2,241)
Total revenues	<u>35,649,400</u>	<u>35,649,400</u>	<u>39,527,765</u>	<u>3,878,365</u>
EXPENDITURES - Other	673,100	673,100	662,866	10,234
Excess of revenues over expenditures	<u>34,976,300</u>	<u>34,976,300</u>	<u>38,864,899</u>	<u>3,888,599</u>
OTHER FINANCING USES				
Transfers to:				
General Fund	(9,665,800)	(9,690,800)	(9,690,800)	-
Special Revenue Funds:				
Lands	-	(2,165,000)	(2,165,000)	-
Fire Service Area	(1,075,000)	(1,075,000)	(1,075,000)	-
Roaded Service Area	(9,900,000)	(9,900,000)	(9,900,000)	-
Capital Projects Funds	(9,200,000)	(9,200,000)	(9,200,000)	-
Enterprise Funds:				
Bartlett Regional Hospital	(621,800)	(621,800)	(621,800)	-
Capital Projects	(4,000,000)	(4,000,000)	(4,000,000)	-
Total other financing uses	<u>(34,462,600)</u>	<u>(36,652,600)</u>	<u>(36,652,600)</u>	<u>-</u>
Net change in fund balance	<u>\$ 513,700</u>	<u>(1,676,300)</u>	2,212,299	<u>3,888,599</u>
Fund balance at beginning of year			<u>9,994,847</u>	
Fund balance at end of year			<u>\$ 12,207,146</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, 2007, 2006 and 2005

	<u>2007</u>	<u>2006</u>	<u>2005</u>
REVENUES			
State shared revenue	\$ 7,400	4,297	-
Interest	50,247	32,869	7,502
Noise abatement loan repayment	89,300	67,700	23,000
Land sales	4,745,437	301,740	239,487
Rentals	55,269	92,981	49,405
Equity in earnings of AJT Mining Properties, Inc. joint ventures	15	42	103
Gravel & rock sales	518,378	674,794	275,516
Bad debt recovery	26,054	2,997	42,958
Total revenues	<u>5,492,100</u>	<u>1,177,420</u>	<u>637,971</u>
EXPENDITURES			
Land management	341,555	326,999	297,835
Land acquisition	3,813,681	-	480,000
Land management response	10,163	15,937	24,570
Land selection	8,429	100,751	36,425
Lease maintenance	13,536	14,317	19,473
Gravel pits & quarries	246,564	287,036	181,836
Miscellaneous property examinations	11,068	5,362	212
Foreclosures and LID payments	-	22,332	3,402
Other	-	-	200
Total expenditures	<u>4,444,996</u>	<u>772,734</u>	<u>1,043,953</u>
Excess (deficiency) of revenues over expenditures	<u>1,047,104</u>	<u>404,686</u>	<u>(405,982)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from:			
Sales Tax Special Revenue Fund	2,165,000	-	-
Capital Projects Funds	-	-	464,000
Transfers to Capital Projects Fund	(1,200,000)	(1,325,000)	-
Total other financing sources (uses)	<u>965,000</u>	<u>(1,325,000)</u>	<u>464,000</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	2,012,104	(920,314)	58,018
Fund balance (deficit) at beginning of year	<u>(435,611)</u>	<u>484,703</u>	<u>426,685</u>
Fund balance (deficit) at end of year	<u>\$ 1,576,493</u>	<u>(435,611)</u>	<u>484,703</u>

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

For the fiscal year ended June 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State shared revenue	\$ 7,400	7,400	7,400	-
Interest	276,000	276,000	50,247	(225,753)
Noise abatement loan repayment	89,300	89,300	89,300	-
Land sales	521,200	521,200	4,745,437	4,224,237
Rentals	47,000	47,000	55,269	8,269
Equity in earnings of AJT Mining Properties, Inc. joint ventures	-	-	15	15
Gravel & rock sales	260,000	260,000	518,378	258,378
Bad debt recovery	-	-	26,054	26,054
Total revenues	<u>1,200,900</u>	<u>1,200,900</u>	<u>5,492,100</u>	<u>4,291,200</u>
EXPENDITURES				
Land management	352,200	359,893	345,136	14,757
Land acquisition	-	3,814,111	3,813,681	430
Land management response	25,000	25,687	11,928	13,759
Land selection	150,000	174,259	13,429	160,830
Lease maintenance	11,000	11,000	13,536	(2,536)
Gravel pits & quarries	205,800	230,339	256,740	(26,401)
Miscellaneous property examinations	25,000	28,300	12,568	15,732
Foreclosures and LID payments	20,000	22,000	-	22,000
Total expenditures and encumbrances	<u>789,000</u>	<u>4,665,589</u>	<u>4,467,018</u>	<u>198,571</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>411,900</u>	<u>(3,464,689)</u>	<u>1,025,082</u>	<u>4,489,771</u>
OTHER FINANCING SOURCES (USES)				
Transfer from Sales Tax Special Revenue Fund	-	2,165,000	2,165,000	-
Transfers to Capital Projects Funds	(680,000)	(1,200,000)	(1,200,000)	-
Total other financing sources	<u>(680,000)</u>	<u>965,000</u>	<u>965,000</u>	<u>-</u>
Net change in fund balance (deficit)	\$ <u>(268,100)</u>	<u>(2,499,689)</u>	1,990,082	<u>4,489,771</u>
Fund deficit at beginning of year			<u>(435,611)</u>	
Fund balance at end of year			1,554,471	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			19,878	
Change in compensated absences, designation of fund balance			<u>2,144</u>	
Fund balance at end of year - GAAP basis			\$ <u>1,576,493</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, 2007, 2006 and 2005

	<u>2007</u>	<u>2006</u>	<u>2005</u>
REVENUES - Taxes	\$ 1,184,151	1,061,798	914,001
EXPENDITURES - Other	23,681	21,915	12,151
Excess of revenues over expenditures	<u>1,160,470</u>	<u>1,039,883</u>	<u>901,850</u>
OTHER FINANCING USES - Transfer to			
Visitor Services Special Revenue Fund	<u>(948,800)</u>	<u>(915,000)</u>	<u>(743,800)</u>
Excess of revenues over			
expenditures and other financing uses	211,670	124,883	158,050
Fund balance (deficit) at beginning of year	<u>225,261</u>	<u>100,378</u>	<u>(57,672)</u>
Fund balance at end of year	<u><u>\$ 436,931</u></u>	<u><u>225,261</u></u>	<u><u>100,378</u></u>

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

For the fiscal year ended June 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Taxes	\$ 955,000	955,000	1,184,151	229,151
EXPENDITURES - Other	24,000	24,000	23,681	319
Excess of revenues over expenditures	<u>931,000</u>	<u>931,000</u>	<u>1,160,470</u>	<u>229,470</u>
OTHER FINANCING USES - Transfer to				
Visitor Services Special Revenue Fund	<u>(948,800)</u>	<u>(948,800)</u>	<u>(948,800)</u>	<u>-</u>
Net change in fund balance	<u>\$ (17,800)</u>	<u>(17,800)</u>	211,670	<u>229,470</u>
Fund balance at beginning of year			<u>225,261</u>	
Fund balance at end of year			<u>\$ 436,931</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, 2007, 2006 and 2005

	<u>2007</u>	<u>2006</u>	<u>2005</u>
REVENUES - Local sources	\$ 578,473	473,922	702,088
EXPENDITURES - Other	18,172	7,117	4,251
Excess of revenues over expenditures	<u>560,301</u>	<u>466,805</u>	<u>697,837</u>
OTHER FINANCING USES			
Transfers to:			
General Fund	(315,000)	(331,000)	(275,000)
Bartlett Regional Hospital Enterprise Fund	<u>(255,000)</u>	<u>(269,000)</u>	<u>(233,200)</u>
Total other financing uses	<u>(570,000)</u>	<u>(600,000)</u>	<u>(508,200)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	(9,699)	(133,195)	189,637
Fund balance at beginning of year	<u>67,492</u>	<u>200,687</u>	<u>11,050</u>
Fund balance at end of year	<u>\$ 57,793</u>	<u>67,492</u>	<u>200,687</u>

TOBACCO EXCISE TAX

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

For the fiscal year ended June 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Local sources	\$ 555,000	555,000	578,473	23,473
EXPENDITURES - Other	18,400	18,400	18,172	228
Excess of revenues over expenditures	<u>536,600</u>	<u>536,600</u>	<u>560,301</u>	<u>23,701</u>
OTHER FINANCING USES				
Transfers to:				
General Fund	(315,000)	(315,000)	(315,000)	-
Bartlett Regional Hospital Enterprise Fund	<u>(255,000)</u>	<u>(255,000)</u>	<u>(255,000)</u>	-
Total other financing uses	<u>(570,000)</u>	<u>(570,000)</u>	<u>(570,000)</u>	-
Net change in fund balance (deficit)	\$ <u><u>(33,400)</u></u>	<u><u>(33,400)</u></u>	(9,699)	<u>23,701</u>
Fund balance at beginning of year			<u>67,492</u>	
Fund balance at end of year			\$ <u><u>57,793</u></u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

CAPITAL TRANSIT

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

For the fiscal years ended June 30, 2007, 2006 and 2005

	<u>2007</u>	<u>2006</u>	<u>2005</u>
REVENUES			
State sources:			
State shared revenue	\$ 84,700	87,981	-
Urban Mass Transportation Administration grant	860,959	193,856	80,616
Charges for services	749,685	701,715	678,243
Bad debt recovery (expense)	(478)	2,045	(2,143)
Other	813	1,650	640
Total revenues	<u>1,695,679</u>	<u>987,247</u>	<u>757,356</u>
EXPENDITURES			
Operations	3,442,150	3,158,553	2,874,364
Maintenance	1,232,958	1,100,998	897,006
Total expenditures	<u>4,675,108</u>	<u>4,259,551</u>	<u>3,771,370</u>
Deficiency of revenues over expenditures	<u>(2,979,429)</u>	<u>(3,272,304)</u>	<u>(3,014,014)</u>
OTHER FINANCING SOURCES			
Transfers from Special Revenue Funds:			
Roaded Service Area	3,115,800	3,477,000	2,917,600
Marine Passenger Fee	138,000	131,000	275,000
Total other financing sources	<u>3,253,800</u>	<u>3,608,000</u>	<u>3,192,600</u>
Excess of revenues and other financing sources over expenditures	274,371	335,696	178,586
Fund balance at beginning of year	<u>553,132</u>	<u>217,436</u>	<u>38,850</u>
Fund balance at end of year	<u>\$ 827,503</u>	<u>553,132</u>	<u>217,436</u>

CAPITAL TRANSIT

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

For the fiscal year ended June 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State sources:				
State shared revenue	\$ 84,700	84,700	84,700	-
Urban Mass Transportation Administration grant	205,000	875,000	860,959	(14,041)
Charges for services	757,200	757,200	749,685	(7,515)
Bad debt recovery (expense)	-	-	(478)	(478)
Other	3,000	3,000	813	(2,187)
Total revenues	<u>1,049,900</u>	<u>1,719,900</u>	<u>1,695,679</u>	<u>(24,221)</u>
EXPENDITURES				
Operations	3,497,600	3,508,141	3,474,952	33,189
Maintenance	1,411,200	1,411,200	1,261,336	149,864
Total expenditures and encumbrances	<u>4,908,800</u>	<u>4,919,341</u>	<u>4,736,288</u>	<u>183,053</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(3,858,900)</u>	<u>(3,199,441)</u>	<u>(3,040,609)</u>	<u>158,832</u>
OTHER FINANCING SOURCES				
Transfers from Special Revenue Funds:				
Roaded Service Area	3,785,800	3,115,800	3,115,800	-
Marine Passenger Fee	138,000	138,000	138,000	-
Total other financing sources	<u>3,923,800</u>	<u>3,253,800</u>	<u>3,253,800</u>	<u>-</u>
Net change in fund balance	<u>\$ 64,900</u>	<u>54,359</u>	213,191	<u>158,832</u>
Fund balance at beginning of year			<u>553,132</u>	
Fund balance at end of year			766,323	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			36,684	
Change in compensated absences, designation of fund balance			<u>24,496</u>	
Fund balance at end of year - GAAP basis			<u>\$ 827,503</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, 2007, 2006 and 2005

	<u>2007</u>	<u>2006</u>	<u>2005</u>
REVENUES			
Community Development Block Grant	\$ 312,398	241,001	325,021
Bad debt recovery	-	1	1
Total revenues	<u>312,398</u>	<u>241,002</u>	<u>325,022</u>
EXPENDITURES			
Community development and lands management	<u>312,398</u>	<u>241,002</u>	<u>324,552</u>
Excess of revenues over expenditures	-	-	470
Fund balance at beginning of year	<u>111,640</u>	<u>111,640</u>	<u>111,170</u>
Fund balance at end of year	<u>\$ 111,640</u>	<u>111,640</u>	<u>111,640</u>

COMMUNITY DEVELOPMENT BLOCK GRANT

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

For the fiscal year ended June 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Community Development Block Grant	\$ -	312,400	312,398	(2)
Bad debt recovery	-	-	-	-
Total revenues	<u>-</u>	<u>312,400</u>	<u>312,398</u>	<u>(2)</u>
EXPENDITURES - Community development and lands management	<u>-</u>	<u>312,400</u>	<u>312,398</u>	<u>2</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 Balance

For the fiscal years ended June 30, 2007, 2006 and 2005

	<u>2007</u>	<u>2006</u>	<u>2005</u>
REVENUES			
Bad debt recovery	\$ 2,318	1,851	5,670
Total revenues	<u>2,318</u>	<u>1,851</u>	<u>5,670</u>
OTHER FINANCING SOURCES			
Transfers from:			
General Fund	-	-	115,300
Total other financing sources	<u>-</u>	<u>-</u>	<u>115,300</u>
Excess of revenues and other financing sources over expenditures	2,318	1,851	120,970
Fund balance (deficit) at beginning of year	<u>14,000</u>	<u>12,149</u>	<u>(108,821)</u>
Fund balance at end of year	<u>\$ 16,318</u>	<u>14,000</u>	<u>12,149</u>

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

For the fiscal year ended June 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Bad debt recovery	\$ -	-	2,318	2,318
Total revenues	-	-	2,318	2,318
OTHER FINANCING SOURCES				
Transfer from General Fund	-	-	-	-
Net change in fund balance	\$ -	-	2,318	2,318
Fund balance at beginning of year			14,000	
Fund balance at end of year			\$ 16,318	

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, 2007, 2006 and 2005

	<u>2007</u>	<u>2006</u>	<u>2005</u>
REVENUES			
State shared revenues	\$ 10,200	10,546	-
Rental income	219,784	211,567	181,292
Concessions	59,662	51,510	25,680
Other	68,235	82,415	48,957
Total revenues	<u>357,881</u>	<u>356,038</u>	<u>255,929</u>
EXPENDITURES			
Operations	760,024	705,254	708,540
Support to Juneau Convention and Visitor Bureau	844,455	786,900	648,800
Total expenditures	<u>1,604,479</u>	<u>1,492,154</u>	<u>1,357,340</u>
Deficiency of revenues over expenditures	<u>(1,246,598)</u>	<u>(1,136,116)</u>	<u>(1,101,411)</u>
OTHER FINANCING SOURCES			
Transfers from General Fund	185,000	185,000	185,000
Transfers from Special Revenue Funds:			
Hotel Tax	948,800	915,000	743,800
Marine Passenger Fee	204,400	100,000	100,000
Transfers from Dock Enterprise Fund	-	40,200	-
Total other financing sources	<u>1,338,200</u>	<u>1,240,200</u>	<u>1,028,800</u>
Excess (deficiency) of revenues and other financing sources over expenditures	91,602	104,084	(72,611)
Fund balance at beginning of year	<u>196,351</u>	<u>92,267</u>	<u>164,878</u>
Fund balance at end of year	<u>\$ 287,953</u>	<u>196,351</u>	<u>92,267</u>

VISITOR SERVICES

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

For the fiscal year ended June 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State shared revenues	\$ 10,200	10,200	10,200	-
Rental income	206,000	206,000	219,784	13,784
Concessions	41,000	41,000	59,662	18,662
Other	54,300	54,300	68,235	13,935
Total revenues	<u>311,500</u>	<u>311,500</u>	<u>357,881</u>	<u>46,381</u>
EXPENDITURES				
Operations	804,100	808,257	761,490	46,767
Support to Juneau Convention and Visitors Bureau	863,200	863,200	844,455	18,745
Total expenditures and encumbrances	<u>1,667,300</u>	<u>1,671,457</u>	<u>1,605,945</u>	<u>65,512</u>
Deficiency of revenues over expenditures and encumbrances	<u>(1,355,800)</u>	<u>(1,359,957)</u>	<u>(1,248,064)</u>	<u>111,893</u>
OTHER FINANCING SOURCES				
Transfers from General Fund	185,000	185,000	185,000	-
Transfers from Special Revenue Funds:				
Hotel Tax	948,800	948,800	948,800	-
Marine Passenger Fee	204,400	204,400	204,400	-
Total other financing sources	<u>1,338,200</u>	<u>1,338,200</u>	<u>1,338,200</u>	<u>-</u>
Net change in fund balance	\$ <u>(17,600)</u>	<u>(21,757)</u>	90,136	<u>111,893</u>
Fund balance at beginning of year			<u>196,351</u>	
Fund balance at end of year			286,487	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			1,779	
Change in compensated absences, designation of fund balance			<u>(313)</u>	
Fund balance at end of year - GAAP basis			\$ <u><u>287,953</u></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, 2007, 2006 and 2005

	<u>2007</u>	<u>2006</u>	<u>2005</u>
REVENUES - Donations	\$ 6,857	5,797	4,263
EXPENDITURES - Materials	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	6,857	5,797	4,263
Fund balance at beginning of year	<u>114,252</u>	<u>108,455</u>	<u>104,192</u>
Fund balance at end of year	<u>\$ 121,109</u>	<u>114,252</u>	<u>108,455</u>

LIBRARY MINOR CONTRIBUTIONS

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

For the fiscal year ended June 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	<u>Original</u>	<u>Final</u>		
REVENUES - Donations	\$ 5,000	5,000	6,857	1,857
EXPENDITURES - Materials	<u>4,800</u>	<u>4,800</u>	<u>-</u>	<u>4,800</u>
Excess of revenues over expenditures	<u>\$ 200</u>	<u>200</u>	6,857	<u>6,657</u>
Fund balance at beginning of year			<u>114,252</u>	
Fund balance at end of year			\$ <u>121,109</u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

EAGLECREST

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

For the fiscal years ended June 30, 2007, 2006 and 2005

	<u>2007</u>	<u>2006</u>	<u>2005</u>
REVENUES			
State shared revenues	\$ 24,800	20,604	-
Charges for services:			
Ski tickets	826,856	691,827	679,460
Ski school fees	122,638	82,616	93,973
Other	485,878	294,322	284,495
Total revenues	<u>1,460,172</u>	<u>1,089,369</u>	<u>1,057,928</u>
EXPENDITURES			
Ski area operations	1,628,517	1,429,755	1,189,140
Ski school operations	95,185	78,929	110,989
Ski area maintenance	314,723	286,800	310,166
Total expenditures	<u>2,038,425</u>	<u>1,795,484</u>	<u>1,610,295</u>
Deficiency of revenues over expenditures	<u>(578,253)</u>	<u>(706,115)</u>	<u>(552,367)</u>
OTHER FINANCING SOURCES			
Transfers from:			
General Fund	575,000	500,000	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>600,000</u>	<u>594,302</u>	<u>488,100</u>
Excess (deficiency) of revenues and other financing sources over expenditures	21,747	(111,813)	(64,267)
Fund deficit at beginning of the year	<u>(829,231)</u>	<u>(717,418)</u>	<u>(653,151)</u>
Fund deficit at end of year	<u>\$ (807,484)</u>	<u>(829,231)</u>	<u>(717,418)</u>

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

For the fiscal year ended June 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State shared revenues	\$ 24,800	24,800	24,800	-
Charges for services:				
Ski tickets	855,000	855,000	826,856	(28,144)
Ski school fees	130,000	130,000	122,638	(7,362)
Other	548,200	548,200	485,878	(62,322)
Total revenues	<u>1,558,000</u>	<u>1,558,000</u>	<u>1,460,172</u>	<u>(97,828)</u>
EXPENDITURES				
Ski area operations	1,672,300	1,741,899	1,643,025	98,874
Ski school operations	106,900	106,900	95,185	11,715
Ski area maintenance	335,200	335,200	314,723	20,477
Total expenditures and encumbrances	<u>2,114,400</u>	<u>2,183,999</u>	<u>2,052,933</u>	<u>131,066</u>
Deficiency of revenues over expenditures and encumbrances	<u>(556,400)</u>	<u>(625,999)</u>	<u>(592,761)</u>	<u>33,238</u>
OTHER FINANCING SOURCES				
Transfers from:				
General Fund	575,000	575,000	575,000	-
Roaded Service Area Special Revenue Fund	25,000	25,000	25,000	-
Total other financing sources	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>-</u>
Net change in fund balance (deficit)	<u>\$ 43,600</u>	<u>(25,999)</u>	7,239	<u>33,238</u>
Fund deficit at beginning of year			<u>(829,231)</u>	
Fund deficit at end of year			(821,992)	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			4,802	
Change in compensated absences, designation of fund balance			<u>9,706</u>	
Fund deficit at end of year - GAAP basis			<u>\$ (807,484)</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, 2007, 2006 and 2005

	<u>2007</u>	<u>2006</u>	<u>2005</u>
REVENUES			
State shared revenues	\$ 600	586	-
Charges for parking	176,384	184,991	207,935
Total revenues	<u>176,984</u>	<u>185,577</u>	<u>207,935</u>
EXPENDITURES			
Salaries and fringe benefits	19,947	18,428	10,883
Utilities	23,257	21,629	20,419
Contractual services	27,827	26,967	30,495
Maintenance services	124,349	87,374	67,975
Other	47,601	42,101	42,012
Total expenditures	<u>242,981</u>	<u>196,499</u>	<u>171,784</u>
Excess (deficiency) of revenues over expenditures	(65,997)	(10,922)	36,151
OTHER FINANCING USES			
Transfer to Capital Projects Funds	<u>(72,000)</u>	-	<u>(293,000)</u>
Deficiency of revenues and other financing uses over expenditures	(137,997)	(10,922)	(256,849)
Fund balance at beginning of year	<u>186,013</u>	<u>196,935</u>	<u>453,784</u>
Fund balance at end of year	<u>\$ 48,016</u>	<u>186,013</u>	<u>196,935</u>

DOWNTOWN PARKING

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

For the fiscal year ended June 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
State shared revenues	\$ 600	600	600	-
Charges for parking	184,600	184,600	176,384	(8,216)
Total revenues	<u>185,200</u>	<u>185,200</u>	<u>176,984</u>	<u>(8,216)</u>
EXPENDITURES				
Salaries and fringe benefits	22,000	22,000	19,947	2,053
Utilities	22,200	22,200	23,257	(1,057)
Contractual services	32,400	32,400	27,827	4,573
Maintenance services	103,900	103,900	124,349	(20,449)
Other	49,200	49,200	47,601	1,599
Total expenditures	<u>229,700</u>	<u>229,700</u>	<u>242,981</u>	<u>(13,281)</u>
Deficiency of revenues over expenditures	(44,500)	(44,500)	(65,997)	(21,497)
OTHER FINANCING USES				
Transfer to Capital Projects Funds	-	(72,000)	(72,000)	-
Net change in fund balance	<u>\$ (44,500)</u>	<u>(116,500)</u>	<u>(137,997)</u>	<u>21,497</u>
Fund balance at beginning of year			<u>186,013</u>	
Fund balance at end of year			<u>\$ 48,016</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, 2007, 2006 and 2005

	<u>2007</u>	<u>2006</u>	<u>2005</u>
REVENUES - Port fees	\$ 2,307,986	1,912,587	1,375,017
EXPENDITURES - Other	4,000	-	-
Excess of revenues over expenditures	<u>2,303,986</u>	<u>1,912,587</u>	<u>1,375,017</u>
OTHER FINANCING USES			
Transfers to:			
Port Debt Service Fund	(935,000)	(1,225,000)	(1,138,000)
Enterprise Funds Capital Projects	(1,200,000)	(1,262,000)	-
Total other financing uses	<u>(2,135,000)</u>	<u>(2,487,000)</u>	<u>(1,138,000)</u>
Excess (deficiency) of revenues over other financing uses	168,986	(574,413)	237,017
Fund balance (deficit) at beginning of year	<u>(109,053)</u>	<u>465,360</u>	<u>228,343</u>
Fund balance (deficit) at end of year	<u>\$ 59,933</u>	<u>(109,053)</u>	<u>465,360</u>

PORT DEVELOPMENT

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

For the fiscal year ended June 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Port fees	\$ 2,328,800	2,328,800	2,307,986	(20,814)
EXPENDITURES - Other	4,000	4,000	4,000	-
Excess of revenues over expenditures	<u>2,324,800</u>	<u>2,324,800</u>	<u>2,303,986</u>	<u>(20,814)</u>
OTHER FINANCING USES				
Transfers to:				
Port Debt Service Fund	(935,000)	(935,000)	(935,000)	-
Enterprise Funds Capital Projects	(1,200,000)	(1,200,000)	(1,200,000)	-
Total other financing uses	<u>(2,135,000)</u>	<u>(2,135,000)</u>	<u>(2,135,000)</u>	<u>-</u>
Net change in fund balance (deficit)	<u>\$ 189,800</u>	<u>189,800</u>	168,986	<u>(20,814)</u>
Fund deficit at beginning of year			<u>(109,053)</u>	
Fund balance at end of year			<u>\$ 59,933</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, 2007, 2006 and 2005

	<u>2007</u>	<u>2006</u>	<u>2005</u>
REVENUES			
Loan repayments	\$ 18,980	(17,412)	17,398
Rehabilitation Loans	-	-	-
Less: bad debt expense	-	1,899	(1,820)
Total revenues	<u>18,980</u>	<u>(15,513)</u>	<u>15,578</u>
EXPENDITURES			
Affordable Housing Permit	-	-	-
Contingency	-	-	-
Thane Road Campground grant	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	18,980	(15,513)	15,578
Fund balance at beginning of year	<u>910,339</u>	<u>925,852</u>	<u>910,274</u>
Fund balance at end of year	<u>\$ 929,319</u>	<u>910,339</u>	<u>925,852</u>

LOW-INCOME HOUSING

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

For the fiscal year ended June 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Loan repayments	\$ -	-	18,980	18,980
Less: bad debt expense	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>18,980</u>	<u>18,980</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>	18,980	<u>18,980</u>
Fund balance at beginning of year			<u>910,339</u>	
Fund balance at end of year			\$ <u><u>929,319</u></u>	

CITY and BOROUGH OF JUNEAU

Non-Major Special Revenue Funds

FIRE SERVICE AREA

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

For the fiscal years ended June 30, 2007, 2006 and 2005

	<u>2007</u>	<u>2006</u>	<u>2005</u>
REVENUES			
Property taxes	\$ 1,005,823	1,109,711	1,831,679
State shared revenue - entitlement and other	126,504	57,426	-
Federal source - grant	670	129,855	-
Contracted services - fire	428,300	385,900	385,000
Other	13,206	27,343	10,006
Total revenues	<u>1,574,503</u>	<u>1,710,235</u>	<u>2,226,685</u>
EXPENDITURES			
Fire protection services	<u>2,650,177</u>	<u>2,405,183</u>	<u>2,401,103</u>
Deficiency of revenues over expenditures	<u>(1,075,674)</u>	<u>(694,948)</u>	<u>(174,418)</u>
OTHER FINANCING SOURCES			
Transfers from Special Revenue Funds:			
Sales Tax	1,075,000	663,400	184,000
Marine Passenger Fee	66,000	91,000	70,000
Roaded Service Area	368,496	-	-
Total other financing sources	<u>1,509,496</u>	<u>754,400</u>	<u>254,000</u>
Excess of revenues and other financing sources over expenditures	433,822	59,452	79,582
Fund balance at beginning of year	<u>771,843</u>	<u>712,391</u>	<u>632,809</u>
Fund balance at end of year	<u>\$ 1,205,665</u>	<u>771,843</u>	<u>712,391</u>

FIRE SERVICE AREA

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

For the fiscal year ended June 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES				
Property taxes	\$ 1,008,300	1,008,300	1,005,823	(2,477)
State shared revenue - other	126,500	126,500	126,504	4
Federal source - grant	-	744	670	(74)
Contracted services - fire	428,300	428,300	428,300	-
Other	2,500	2,500	13,206	10,706
Total revenues	<u>1,565,600</u>	<u>1,566,344</u>	<u>1,574,503</u>	<u>8,159</u>
EXPENDITURES				
Fire protection services	2,616,100	2,626,710	2,531,861	94,849
Title III grant	-	368,500	195,128	173,372
Total expenditures and encumbrances	<u>2,616,100</u>	<u>2,995,210</u>	<u>2,726,989</u>	<u>268,221</u>
Excess (deficiency) of revenues over expenditures and encumbrances	<u>(1,050,500)</u>	<u>(1,428,866)</u>	<u>(1,152,486)</u>	<u>276,380</u>
OTHER FINANCING SOURCES (USES)				
Transfers from Special Revenue Funds:				
Sales Tax	1,075,000	1,075,000	1,075,000	-
Marine Passenger Fee	66,000	66,000	66,000	-
Roaded Service Area	-	370,000	368,496	(1,504)
Transfer to Areawide Water Utility Enterprise Fund	<u>(100,000)</u>	<u>(100,000)</u>	-	100,000
Total other financing sources (uses)	<u>1,041,000</u>	<u>1,411,000</u>	<u>1,509,496</u>	<u>98,496</u>
Net change in fund balance	\$ <u>(9,500)</u>	<u>(17,866)</u>	357,010	<u>374,876</u>
Fund balance at beginning of year			<u>771,843</u>	
Fund balance at end of year			1,128,853	
Reconciliation to GAAP fund balance:				
Encumbrances at end of year			74,542	
Change in compensated absences, designation of fund balance			<u>2,270</u>	
Fund balance at end of year - GAAP basis			\$ <u>1,205,665</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, 2007, 2006 and 2005

	<u>2007</u>	<u>2006</u>	<u>2005</u>
REVENUES - Marine passenger fees	\$ 4,785,750	4,599,530	4,495,121
EXPENDITURES - Other	4,000	-	-
Excess of revenues over expenditures	<u>4,781,750</u>	<u>4,599,530</u>	<u>4,495,121</u>
OTHER FINANCING SOURCES (USES)			
Transfers from:			
General Fund	30,000	3,000	25,290
Roaded Service Area Special Revenue Fund	21,700	27,600	12,500
Dock Enterprise Fund	9,200	20,200	14,562
Transfers to:			
General Fund	(1,080,200)	(1,161,000)	(1,033,000)
Special Revenue Funds:			
Capital Transit	(138,000)	(131,000)	(275,000)
Visitor Services	(204,400)	(100,000)	(100,000)
Roaded Service Area	(604,900)	(775,000)	(658,000)
Fire Service Area	(66,000)	(91,000)	(70,000)
Dock Enterprise Fund	-	(75,800)	(71,000)
Capital Projects Funds	(2,567,400)	(2,014,800)	(2,020,590)
Port Debt Service	-	(300,000)	(375,800)
Total other financing sources (uses)	<u>(4,600,000)</u>	<u>(4,597,800)</u>	<u>(4,551,038)</u>
Excess (deficiency) of revenues over other financing sources (uses)	181,750	1,730	(55,917)
Fund balance at beginning of year	<u>164,250</u>	<u>162,520</u>	<u>218,437</u>
Fund balance at end of year	<u>\$ 346,000</u>	<u>164,250</u>	<u>162,520</u>

MARINE PASSENGER FEE

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

For the fiscal year ended June 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget - positive (negative)
	Original	Final		
REVENUES - Marine passenger fees	\$ 4,778,000	4,778,000	4,785,750	7,750
EXPENDITURES - Other	4,000	4,000	4,000	-
Excess of revenues over expenditures	<u>4,774,000</u>	<u>4,774,000</u>	<u>4,781,750</u>	<u>7,750</u>
OTHER FINANCING SOURCES (USES)				
Transfers from:				
General Fund	-	30,000	30,000	-
Roaded Service Area Special Revenue Fund	-	21,700	21,700	-
Dock Enterprise Fund	-	9,200	9,200	-
Transfers to:				
General Fund	(1,080,200)	(1,080,200)	(1,080,200)	-
Special Revenue Funds:				
Capital Transit	(138,000)	(138,000)	(138,000)	-
Visitor Services	(204,400)	(204,400)	(204,400)	-
Roaded Service Area	(604,900)	(604,900)	(604,900)	-
Fire Service Area	(66,000)	(66,000)	(66,000)	-
Capital Projects Funds	(2,506,500)	(2,567,400)	(2,567,400)	-
Total other financing sources (uses)	<u>(4,600,000)</u>	<u>(4,600,000)</u>	<u>(4,600,000)</u>	<u>-</u>
Net change in fund balance	\$ <u>174,000</u>	<u>174,000</u>	181,750	<u>7,750</u>
Fund balance at beginning of year			<u>164,250</u>	
Fund balance at end of year			\$ <u><u>346,000</u></u>	