

FIDUCIARY FUNDS

Agency Funds

The Agency Funds are used to report resources held by the City and Borough in a purely custodial capacity (assets equal liabilities). These funds involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

Mental Health Payee - To account for monies received from state sources to be used for housing and food for individuals deemed incapable of handling these monies themselves.

Senior Citizens Housing - To account for monies received from state sources to be used for qualifying senior citizens to acquire housing.

Golf Club - To account for monies received from private sources to be used toward the future construction of the Juneau Golf Course by an independent party.

Sister City - To account for monies received from private sources to be used to promote relationships between Juneau and her sister cities.

Museum Grant - To account for monies received from private sources to be granted to local organizations and individuals to promote historical projects.

Juneau Public Library Endowment - To account for monies received from private sources to be granted to local organizations to promote the local library infrastructure.

CITY and BOROUGH OF JUNEAU

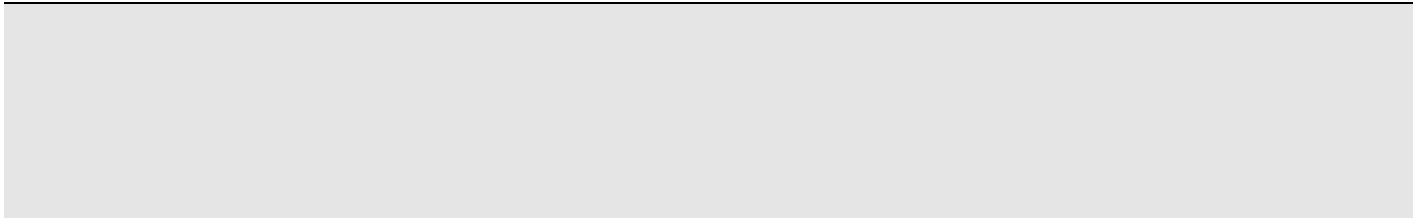
Agency Funds

Combining Statement of Fiduciary Assets and Liabilities

June 30, 2005

with comparative total amounts for 2004 and 2003

	<u>Mental Health Payee</u>	<u>Senior Citizens Housing</u>	<u>Golf Club</u>	<u>Sister City</u>
ASSETS				
Equity in central treasury	\$ 1,361	11,899	12,219	906
Plant and equipment	-	-	-	-
Total assets	<u>\$ 1,361</u>	<u>11,899</u>	<u>12,219</u>	<u>906</u>
LIABILITIES				
Accounts payable	-	-	-	-
Accrued and other liabilities	<u>1,361</u>	<u>11,899</u>	<u>12,219</u>	<u>906</u>
Total liabilities	<u>\$ 1,361</u>	<u>11,899</u>	<u>12,219</u>	<u>906</u>



<u>Museum Grant</u>	<u>Juneau Public Library Endowment</u>	<u>Totals</u>		
		<u>2005</u>	<u>2004</u>	<u>2003</u>
17,969	893,371	937,725	909,407	899,374
-	7,588	7,588	7,588	7,588
<u>17,969</u>	<u>900,959</u>	<u>945,313</u>	<u>916,995</u>	<u>906,962</u>
2,000	-	2,000	-	-
<u>15,969</u>	<u>900,959</u>	<u>943,313</u>	<u>916,995</u>	<u>906,962</u>
<u>17,969</u>	<u>900,959</u>	<u>945,313</u>	<u>916,995</u>	<u>906,962</u>

CITY and BOROUGH OF JUNEAU

Agency Funds

Combining Statement of Changes in Fiduciary Assets and Liabilities

For the fiscal year ended June 30, 2005

	Assets			Balance at June 30, 2005
	Balance at July 1, 2004	Increase	Decrease	
Mental Health Payee:				
Equity in central treasury	\$ 1,353	8	-	1,361
Accrued and other liabilities	-	-	-	-
Total Mental Health Payee	1,353	8	-	1,361
Senior Citizens Housing:				
Equity in central treasury	11,899	-	-	11,899
Accrued and other liabilities	-	-	-	-
Total Senior Citizens Housing	11,899	-	-	11,899
Golf Club:				
Equity in central treasury	11,843	376	-	12,219
Accrued and other liabilities	-	-	-	-
Total Golf Club	11,843	376	-	12,219
Sister City:				
Equity in central treasury	1,173	33	300	906
Accrued and other liabilities	-	-	-	-
Total Sister City	1,173	33	300	906
Museum Grant:				
Equity in central treasury	17,274	3,934	3,239	17,969
Accounts payable	-	-	-	-
Accrued and other liabilities	-	-	-	-
Total Museum Grant	17,274	3,934	3,239	17,969
Juneau Public Library Endowment:				
Equity in central treasury	865,865	27,506	-	893,371
Plant and equipment	7,588	-	-	7,588
Accrued and other liabilities	-	-	-	-
Total Juneau Public Library Endowment	873,453	27,506	-	900,959
Total Agency Funds	\$ 916,995	31,857	3,539	945,313



Liabilities

<u>Balance at July 1, 2004</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance at June 30, 2005</u>
-	-	-	-
1,353	8	-	1,361
<u>1,353</u>	<u>8</u>	<u>-</u>	<u>1,361</u>
-	-	-	-
11,899	-	-	11,899
<u>11,899</u>	<u>-</u>	<u>-</u>	<u>11,899</u>
-	-	-	-
11,843	376	-	12,219
<u>11,843</u>	<u>376</u>	<u>-</u>	<u>12,219</u>
-	-	-	-
1,173	33	300	906
<u>1,173</u>	<u>33</u>	<u>300</u>	<u>906</u>
-	-	-	-
-	2,000	-	2,000
17,274	1,934	3,239	15,969
<u>17,274</u>	<u>3,934</u>	<u>3,239</u>	<u>17,969</u>
-	-	-	-
-	-	-	-
873,453	27,506	-	900,959
<u>873,453</u>	<u>27,506</u>	<u>-</u>	<u>900,959</u>
<u>916,995</u>	<u>31,857</u>	<u>3,539</u>	<u>945,313</u>



This page intentionally left blank.