

GOVERNMENTAL FUNDS

The following section contains the following sections:

Non-Major Governmental Funds Combining Schedules:

- Balance Sheet
- Statement of Revenues, Expenditures and Changes in Fund Balance

Individual Fund and Combining by Fund type Schedules and Statements:

- Balance Sheet
- Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance
- Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual

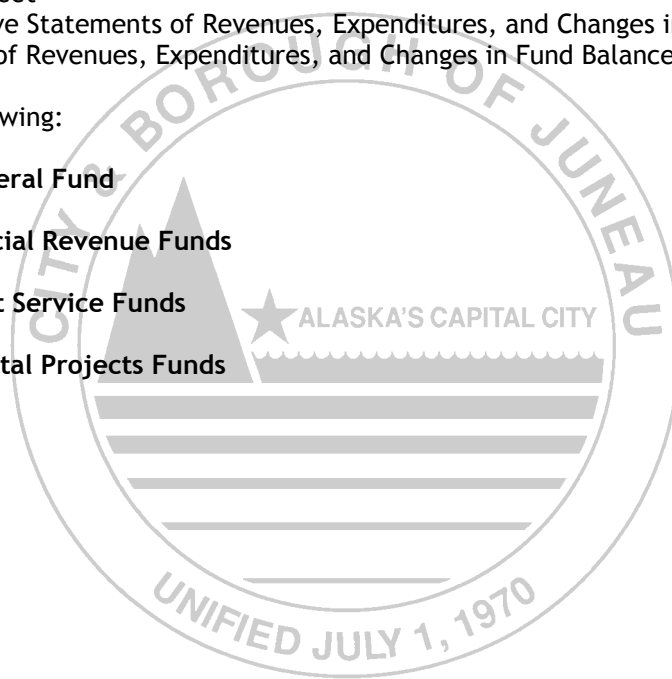
For the following:

General Fund

Special Revenue Funds

Debt Service Funds

Capital Projects Funds



CITY and BOROUGH OF JUNEAU

Non-Major Governmental Funds

Combining Balance Sheet

June 30, 2005

| | <u>Special Revenue</u> | <u>Debt Service</u> | <u>Capital Projects</u> | <u>Total</u> |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| ASSETS | | | | |
| Equity in central treasury | \$ 2,802,240 | 5,693,329 | - | 8,495,569 |
| Receivables, net of allowance for doubtful accounts: | | | | |
| Accounts | 1,530,891 | - | - | 1,530,891 |
| Taxes | 217,893 | - | - | 217,893 |
| State of Alaska | 7,433 | - | - | 7,433 |
| Federal government | - | - | - | - |
| Long-term notes | 1,853,190 | - | - | 1,853,190 |
| Inventories | 591,646 | - | - | 591,646 |
| Equity in joint ventures | 13,384 | - | - | 13,384 |
| Restricted assets: | | | | |
| Equity in central treasury | - | - | 13,398,795 | 13,398,795 |
| Receivables: | | | | |
| State of Alaska | - | - | 438,467 | 438,467 |
| Federal | - | - | 217,957 | 217,957 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total assets | <u>\$ 7,016,677</u> | <u>5,693,329</u> | <u>14,055,219</u> | <u>26,765,225</u> |
| LIABILITIES | | | | |
| Interfund payable to other funds | \$ 1,638,663 | - | - | 1,638,663 |
| Accounts payable | 214,826 | - | - | 214,826 |
| Accrued salaries, payroll taxes and withholding payable | 354,124 | - | - | 354,124 |
| Deferred revenues | 1,735,709 | - | - | 1,735,709 |
| Payable from restricted assets: | | | | |
| Interfund payable to General Fund | - | - | 486,871 | 486,871 |
| Accounts and contracts payable | - | - | 890,217 | 890,217 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total liabilities | <u>3,943,322</u> | <u>-</u> | <u>1,377,088</u> | <u>5,320,410</u> |
| FUND BALANCES | | | | |
| Reserved: | | | | |
| Subsequent year expenditures | 609,800 | - | - | 609,800 |
| Encumbrances | 280,419 | - | 4,191,813 | 4,472,232 |
| Long-term notes receivable | 1,600,513 | - | - | 1,600,513 |
| Equity in joint ventures | 13,384 | - | - | 13,384 |
| Unreserved: | | | | |
| Designated: | | | | |
| Compensated absences | 581,267 | - | - | 581,267 |
| Undesignated, reported in: | | | | |
| Special Revenue Funds | (12,028) | - | - | (12,028) |
| Debt Service Funds | - | 5,693,329 | - | 5,693,329 |
| Capital Projects Funds | - | - | 8,486,318 | 8,486,318 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total fund balances | <u>3,073,355</u> | <u>5,693,329</u> | <u>12,678,131</u> | <u>21,444,815</u> |
| Total liabilities and fund balances | <u>\$ 7,016,677</u> | <u>5,693,329</u> | <u>14,055,219</u> | <u>26,765,225</u> |

Non-Major Governmental Funds

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

For the fiscal year ended June 30, 2005

| | <u>Special Revenue</u> | <u>Debt Service</u> | <u>Capital Projects</u> | <u>Total</u> |
|---|----------------------------|-------------------------|-----------------------------|---------------------|
| REVENUES | | | | |
| Taxes | \$ 2,745,680 | - | - | 2,745,680 |
| State sources: | | | | |
| Grants - other | 405,637 | - | 1,531,269 | 1,936,906 |
| Federal sources | - | - | 180,391 | 180,391 |
| Local sources | 702,088 | - | - | 702,088 |
| Charges for services | 1,949,776 | - | - | 1,949,776 |
| Contracted services | 385,000 | - | - | 385,000 |
| Licenses, permits and fees | 5,870,138 | - | - | 5,870,138 |
| Interest | 30,502 | - | 75,015 | 105,517 |
| Land sales | 256,885 | - | - | 256,885 |
| Rentals | 230,697 | - | - | 230,697 |
| Equity in earnings of AJT Mining Properties, Inc. joint ventures | 103 | - | - | 103 |
| Other | 404,058 | 69,565 | - | 473,623 |
| Total revenues | <u>12,980,564</u> | <u>69,565</u> | <u>1,786,675</u> | <u>14,836,804</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Recreation | 1,610,295 | - | - | 1,610,295 |
| Community development and lands management | 1,271,496 | - | - | 1,271,496 |
| Public safety | 2,401,103 | - | - | 2,401,103 |
| Public transportation | 3,771,370 | - | - | 3,771,370 |
| Tourism and conventions | 1,357,340 | - | - | 1,357,340 |
| Other | 188,186 | 6,518 | - | 194,704 |
| Debt service: | | | | |
| Principal | 89,823 | 4,249,424 | - | 4,339,247 |
| Interest | 7,186 | 2,837,009 | - | 2,844,195 |
| Capital projects | - | - | 10,022,350 | 10,022,350 |
| Total expenditures | <u>10,696,799</u> | <u>7,092,951</u> | <u>10,022,350</u> | <u>27,812,100</u> |
| Excess (deficiency) of revenues over expenditures | <u>2,283,765</u> | <u>(7,023,386)</u> | <u>(8,235,675)</u> | <u>(12,975,296)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers from other funds | 5,595,152 | 6,811,600 | 10,161,463 | 22,568,215 |
| Transfers to other funds | (7,286,390) | - | (1,545,022) | (8,831,412) |
| Premium on bonds issued | - | 316,039 | - | 316,039 |
| Total other financing sources (uses) | <u>(1,691,238)</u> | <u>7,127,639</u> | <u>8,616,441</u> | <u>14,052,842</u> |
| Net change in fund balances | 592,527 | 104,253 | 380,766 | 1,077,546 |
| Fund balances at the beginning of year | 2,480,828 | 5,589,076 | 12,297,365 | 20,367,269 |
| Fund balances at end of year | <u>\$ 3,073,355</u> | <u>5,693,329</u> | <u>12,678,131</u> | <u>21,444,815</u> |



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