COMPREHENSIVE ANNUAL FINANCIAL REPORT

OF THE

CITY OF HOMER, ALASKA

December 31, 2004

James C. Hornaday
Mayor

Walt Wrede
City Manager

Prepared By
Finance Department

Dean Baugh
Finance Director
CITY OF HOMER, ALASKA

Comprehensive Annual Financial Report

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May 31, 2005

To the Honorable Mayor James C. Hornaday,
Members of the City Council,
The Citizens of the City of Homer:

The Finance Department of the City of Homer is pleased to submit the Comprehensive Annual Financial Report of the City of Homer, for the year ended December 31, 2004. The purpose of the report is to provide the council, management, staff, the public and other interested parties with detailed information reflecting the City’s financial condition.

THE REPORT

This report satisfies Title 29 of the Alaska Statutes requiring annual audits of all municipalities. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. We believe the data is accurate in all material respects and is presented in a manner that fairly sets forth the financial position and results of the City. We also believe all disclosures necessary to enable the reader to gain an understanding of the City's financial affairs have been included. To provide a reasonable basis for making these representations, management of the City of Homer has established a comprehensive internal control framework that is designed to both protect the government’s assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of Homer’s financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the City of Homer’s comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The comprehensive annual financial report (CAFR) is organized into major Introductory, Financial, Statistical and Single Audit Sections. The Introductory Section provides general information on the government's structure and personnel as well as information useful in assessing the government's financial condition.
The Financial Section contains the opinion of the City’s independent auditor. The City of Homer’s financial statements have been audited by Mikunda Cottrell & Co., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Homer for the year ended December 31, 2004, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the City of Homer’s financial statements for the fiscal year ended December 31, 2004, are fairly presented in conformity with GAAP. The independent auditor’s report is presented as the first component of the financial section of this report.

Also included in the Financial Section are management’s discussion and analysis (MD&A) that provides users of the basic financial statements a narrative introduction, overview, and analysis of those statements. The basic financial statements, including the accompanying notes, represent the core of the financial section. These financial statements present the financial condition of the City of Homer as a single entity, as well as the individual funds that account for the City’s various governmental and business-type activities.

The report concludes with the Statistical Section, which through the use of tables, presents comparative economic and financial data to give users of the report a perspective of the City’s performance over a number of years.

The City is required to undergo an annual single audit in conformity with the provisions of the Federal and State Single Audit Act. Information related to the single audits, and the auditors’ reports on the internal control structure and compliance with applicable laws and regulations are included in this report.

THE REPORTING ENTITY AND ITS SERVICES

The City of Homer is a first class General Law City incorporated in 1964 under Title 29 of the Alaska State Statutes. City Code establishes a December 31 year-end.
In accordance with Title 29 sections 29.20.130 & 230 the Council is comprised of a mayor and six council members who enact local legislation, determine policies, and adopt the City's budget. The mayor is elected for a two-year term and council members are elected for three-year terms with two council members being elected each year. The City Manager is appointed by the City Council and is responsible to them for the proper administration of the affairs of the City.

The City provides a full range of municipal services for the citizens of Homer and surrounding areas including planning and zoning, docks & small boat harbor, airport facility, water and wastewater services, library, parks and recreation, police protection, jail facilities, fire and emergency medical services and general administrative services. In addition to general governmental activities, the City provides financial support to certain community service organizations that promote education, health, recreation and economic stability for the citizens of the community.

The annual budget of the City of Homer serves as the foundation for the City's financial planning and control. The budget is prepared by the City Manager and adopted by the City Council in accordance with policies and procedures established by Title 29 and City Council ordinances.¹ Formal budgetary integration is employed as a management control device during the year for the General Fund. Capital projects are budgeted on a project length basis. The objective of these budgetary controls is to insure compliance with legal provisions embodied in the annual appropriated budget approved by the Homer City Council. The legal level of control (that is, the level at which expenditures cannot legally exceed the appropriation) is at the fund level. The City Council may pass subsequent supplemental appropriations. Activities of the General Fund and Enterprise Funds are included in the annual appropriating budget. Appropriations lapse at the end of the year. The City maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Open encumbrances are reported as reservations of the fund balances and are charged to subsequent year appropriations. The appropriated budget is prepared and presented by fund, department (e.g. police) or function (e.g. debt service), and major cost category (e.g. personal services).

Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the General Fund, this comparison is presented on page 22 as part of the basic financial statements for the governmental funds.

**ECONOMIC CONDITION AND OUTLOOK**

**Tourism**

Homer, *Where the Land Ends and the Sea Begins*, overlooks majestic Kachemak Bay and has a lot to offer in the way of tourism. Many of our visitors continue to come from the Anchorage and Mat-Su areas of Alaska, Alaskans wanting to get away from the City and visit the real Alaska. Many others come from locations worldwide.

¹ Financial policies can be located beginning on page xvi of the City of Homer Annual 2005 Budget.
Tourism in the Homer area has diversified over the past few years, from fishing charters to offering many environmentally sensitive tour options. These include ecotours, hiking, kayaking, natural history and environmental tours around Kachemak Bay, which is one of the richest ecosystems in the world. Homer serves as the gateway to a great number of parks systems these include; Lake Clark National Park, Kachemak Bay State Park, McNeil Refuge and Katmai National Park and Preserve, offering day long bear viewing trips unmatched by any other in the State. We’ve seen an increase in the number of lodges and bed & breakfasts in Homer and the Kachemak Bay area, and have started to attract a more diverse type of clientele to our community.

Many marine science organizations are located in Homer, these include Kachemak Bay National Estuaries Research and Reserve (KBNE), Alaska Maritime National Wildlife Refuge Headquarters and in 2003 we saw the completion of construction on the Alaska Islands and Ocean visitor center, a state of the art visitor and research center in the heart of Homer.

The Chamber of Commerce operates the Kachemak Bay Visitor and Business Resource Center to assist visitors to the Homer area and provide business counseling and resources to local small businesses.

Each year the Homer area hosts the Kachemak Bay Shorebird Festival to celebrate the annual migration of birds through Homer. This is one of the largest wildlife festivals held in the State of Alaska. During the first two weeks in May of each year, approximately 100,000 shorebirds pass through Mud Bay; one of the largest migration points on Alaska’s road system. In addition, bald eagles can be seen year round with a winter concentration sometimes of more than 100 eagles on the Homer Spit.

Homer is home to many fine artists whose works are on display and for sale at the many art galleries around town and at the world-renowned Pratt Museum. We’re growing as a destination for in-depth art workshops and instructional programs for performing and visual arts.

**Capital Projects**

There are many capital projects in progress or planned for the City of Homer during 2004/2005 construction seasons. These are being constructed by various entities, to include the City of Homer, Kenai Peninsula Borough, State of Alaska and other private companies:

**Kenai Peninsula Borough Projects**
- $20+ million Hospital expansion

**State of Alaska Projects**
- Upgrading East End Road to include utility upgrades to Kachemak Drive in the city limits.
- Upgrading Bartlett/Hohe these roads provide access to the hospital.
- Major college expansion schedule for completion in summer 2005.
- The State of Alaska is funding a $4 million expansion of the flight service facilities at the Homer Airport.
City Of Homer Projects

- The City is extending water/sewer lines out East End Road to Kachemak Drive.
- 7 water/sewer Lid’s are scheduled for completion in 2005/2006.
- 3 to 4 other water/sewer Lid’s are in the organization stage, waiting to be approved by the property owners.
- $5 million library project is scheduled to start in spring 2005.
- 2004 saw the completion of a new animal shelter
- A major upgrade to the City’s transportation plan is scheduled to be completed in 2005

Private Funded Projects

- The local grocery store is planning a major remodel and expansion in 2005.
- A large national store is planning to build a 56,000 sq ft store starting in 2005.
- English Bay Native Corporation is constructing a large expansion to their RV park to include the availability of full hook-ups.
- The City has approved many new subdivision plats and issued zoning permits for private construction during 2004 and 2005.
- Seldovia Tribal Health Center is scheduled to open in 2005
- Land’s End Hotel is completing a major expansion in 2005
- Homer Hockey Association completed the construction of the new ice rink in 2004

This list is an example of some of the projects that have been completed or are scheduled for construction in the City of Homer. The City saw an increase in the assessed values from 2004 of approximately $77 million, it is estimated that over 50% of this was due to new construction and growth.

Fishing

The Kenai Peninsula supports about 40 percent of the recreational fishing in Alaska, and much of that activity is centered in the Homer area. The sport fishing industry around Homer continues to grow each year. The number of charter operators has stabilized over the last few years but they have diversified and offer different charter options, from halibut to salmon, from half day to full day or even two day charters. Through this diversification they continue to bring more and more people to Homer. The ever popular Fishing Hole Lagoon on the Homer Spit offers King and Silver salmon fishing from the shore.

Homer is referred to by many as the “Halibut Capital of the World.” Sports fishing really kicks off when the halibut start biting in May of each year. The first fresh halibut of the year always seems the best. Memorial Day weekend marks the opening of the summer king salmon fishing and brings out the anglers. For the last 12 years we have had a special Winter King Salmon Tournament in March. Commercially Homer maintained the title of Halibut Capital of the World with 10.1 million pounds of halibut delivered to the Homer dock. A total of 13,601 tons of fish delivered to the Homer docks (27,202,929 pounds), included the following:
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<th>2003</th>
<th>2004</th>
<th>Difference</th>
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<tr>
<td>Halibut</td>
<td>12,054,337</td>
<td>10,666,315</td>
<td>(1,388,022)</td>
</tr>
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<td>Pacific Cod</td>
<td>2,006,129</td>
<td>2,853,076</td>
<td>846,947</td>
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<td>Sablefish (Black Cod)</td>
<td>2,399,950</td>
<td>2,656,840</td>
<td>256,890</td>
</tr>
<tr>
<td>Salmon</td>
<td>5,258,596</td>
<td>10,680,276</td>
<td>5,421,680</td>
</tr>
<tr>
<td>*Miscellaneous</td>
<td>53,985</td>
<td>1,340</td>
<td>(52,645)</td>
</tr>
<tr>
<td>Lingcod</td>
<td>34,921</td>
<td>41,612</td>
<td>6,691</td>
</tr>
<tr>
<td>Octopus</td>
<td>29,762</td>
<td>40,727</td>
<td>10,965</td>
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<tr>
<td>Rockfish</td>
<td>327,926</td>
<td>226,218</td>
<td>(101,708)</td>
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<tr>
<td>Skate</td>
<td>9,158</td>
<td>27,237</td>
<td>18,079</td>
</tr>
<tr>
<td>Total Lbs</td>
<td>22,174,764</td>
<td>27,202,929</td>
<td>5,028,165</td>
</tr>
<tr>
<td>Total Tons</td>
<td>11,087</td>
<td>13,601</td>
<td>2,514</td>
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* Numbers for 2003 was for flatfish only, 2004 numbers include flatfish, shark & Pollock.

Parks

During the next couple of years, the existing 3.5 mile bike path on the Homer Spit will be expanded from Pier 1 Theater, along the west edge of the harbor to the end of the Spit at End of the Road Park. During the summer of 2005, construction on the adult softball complex at Jack Gist Park will commence with completion during the 2005/2006 construction seasons. Also during 2005 the City will complete a multi year project of upgrading or replacing the restroom facilities on the Homer Spit. With the goal of making the community more walkable, the City has undertaken the creation of a Non-Motorized Trail plan for the Homer area. The City’s Parks & Recreation Commission does a walk through each spring of each of the City’s parks and updates the plan for current and future park improvements.

Long-Term Financial Planning

Users of this document as well as others interested in the programs and services offered by the City of Homer are encouraged to read the City’s 2005 Annual Budget. The document details the City’s long-term goals and financial policies, describes program accomplishments and initiatives, and outlines the City’s capital improvement program. The City’s Annual Budget also includes long-term financial plans for the major operating funds that forecast revenues and expenditures over a three-year horizon. During the 2003 budget process the Council directed administration to complete an update to the Cities Long Range Fiscal Plan by June 2004. A series of Council worksessions were held in spring 2004 to get public and Council input to the revised plan. The budget document can be obtained from the City of Homer’s Finance Department by calling (907) 235-8121. The Annual Budget can also be accessed through the City’s web site at www.ci.homer.ak.us and selecting the Finance Department.
FINANCIAL INFORMATION

Single Audit

As a recipient of federal and state assistance, the City is responsible for providing an independent audit to ensure compliance with applicable laws and regulations related to these programs. The reporting entity that is included in our Comprehensive Annual report is determined by the criteria set forth in the Codification of Governmental Accounting and Financial Reporting Standard, Section 2100. The criteria deals with the City’s responsibility over a governmental organization and the scope of public service. Based on these criteria, the various funds and account groups (being all the funds and account groups of the City) shown in the Table of Contents are included in this report and there are no component units for which the City has responsibility.

ACCOUNTING SYSTEM AND BUDGETARY CONTROLS

The City's financial records for governmental fund types are maintained on a modified accrual basis. Revenues and other financial resource increments are recognized when they become susceptible to accrual. Expenditures are recognized when the fund liability is incurred except for inventories of materials and supplies, prepaid insurance, and similar items that may be considered expenditures when consumed. The City's Proprietary Funds are accounted for on the accrual basis. The accrual basis means that financial records are affected when the revenues are earned and expenses are incurred.

Cash Management

All idle funds are invested according to the investment guidelines established by the City Council. Under this policy the City may use any of the following instruments:

1. U.S. Treasury securities - 3 years.
2. Other obligations by the U.S. Government, its agencies and instrumentalities - 3 years.
3. Repurchase agreements of acceptable securities listed in subsections 1 and 2 of this section which meet a margin requirement of 102%; provided, however, the maturity limitations specified in those subsections do not apply if the securities in the repurchase agreement are marked to market daily.
4. Units of the Alaska Municipal League Investment Pool in accordance with an executed common Investment Agreement and in conformance with AS 37.23.010--37.23.900.
5. Certificates of deposit and other deposits at banks and savings and loan associations collateralized as provided in Section 3.10.070 - 3 years.
6. Uncollateralized deposits at banks and savings and loan associations, to the extent that the deposits are insured by the Federal Deposit Insurance Corporation (FDIC) or the Federal Savings and Loan Insurance Corporation - 3 years.
7. Taxable bonds or notes which are issued by any state or political subdivision thereof, and which are graded AA or higher by Moody's Investor's Service, Inc., or Standard and Poor's Corporation - 3 years.
8. Commercial paper graded A1 or higher by Moody's Investor's Service, Inc., or P1 or higher by Standard and Poor's Corporation - 270 days.
9. Bankers' acceptances offered by banks rates at least "AA" by Moody's or Standard and Poor's.
10. Money market mutual funds whose portfolios consist entirely of instruments specified in subsection 1, 2 and 3 above- with net asset value of $1.00.
Risk Management

The City undertakes a comprehensive program of risk management including evaluation of potential risks and exposures on an ongoing basis, establishment of employee safety programs and maintenance of appropriate levels of insurance coverage. New OSHA requirements are being met by employee training programs. Employee training continues both with outside institutions and in-house programs.

AWARDS AND ACKNOWLEDGMENTS

Certification of Achievement for Excellence in Financial Reporting


In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. Such a report must satisfy both Generally Accepted Accounting Principles (GAAP) and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements and we are submitting it to the GFOA.

Acknowledgements

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the City of Homer. We would like to particularly express our appreciation to Lisa Vaughn, Laurel Moore, Michele McCandlish, Joanne Perret, Jo Earls and Lori Sorrows of the Finance Department. We appreciate the contributions of John Bost, Audit Partner and the staff of Mikunda, Cottrell & Co. and their professional manner, patience and communication skills in dealing with our audit.

We would also like to thank the Mayor and City Council for their interest and support in planning and conducting the financial operations of the City in a responsible manner.

Respectfully submitted,

Walt Wrede  
City Manager

Dean W. Baugh  
Finance Director
CITY OF HOMER
Principal City Officials

Mayor
James C. Hornaday

City Council
Rose Beck
Val McLay
Dennis Novak
Doug Stark
Mary E. (Beth) Wythe
Michael Yourkowski

City Administration
City Manager ............ Walt Wrede
City Attorney ............ Gordon Tans
City Clerk ............... Mary Calhoun
Finance Director ........ Dean W. Baugh
Fire Chief ............... Robert Painter
Library Director ........ Helen K. Hill
Planning Director ....... Whitney “Beth” McKibben
Police Chief ............. Mark Robl
Harbormaster ........... Steve Dean
Public Works Director ... Carey Meyer
City of Homer
Organization Chart

People of Homer

Mayor & City Council

Attorney

Council Task Forces and Committees

Auditor

Advisory Commissions

City Manager

Public Safety
Police and Fire

Port and Harbor

Public Works

Administration and Finance
Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Homer, Alaska

For its Comprehensive Annual Financial Report for the Fiscal Year Ended December 31, 2003

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

Nancy L. Ziemke
President

Jeffrey L. Ecker
Executive Director