

CITY AND BOROUGH OF JUNEAU, ALASKA

State Financial Assistance Reports

Year ended June 30, 2005

CITY AND BOROUGH OF JUNEAU, ALASKA

State Financial Assistance Reports

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ELGEE REHFELD MERTZ, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Members of the Assembly
The City and Borough of Juneau, Alaska

We have audited the basic financial statements of the City and Borough of Juneau, Alaska as of and for the year ended June 30, 2005, and have issued our report thereon dated November 10, 2005. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the City and Borough of Juneau, Alaska's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City and Borough of Juneau, Alaska's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting, which we have reported to management of the City and Borough of Juneau, Alaska in a separate letter dated November 10, 2005.

This report is intended solely for the information and use of the Assembly, management, and the State of Alaska, and is not intended to be and should not be used by anyone other than these specified parties.



November 10, 2005

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE *STATE OF ALASKA AUDIT GUIDE AND COMPLIANCE SUPPLEMENT FOR STATE SINGLE AUDITS*

The Members of the Assembly
The City and Borough of Juneau, Alaska

Compliance

We have audited the compliance of the City and Borough of Juneau, Alaska with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that are applicable to each of its major state programs for the year ended June 30, 2005. The City and Borough of Juneau, Alaska's major state programs are identified in the accompanying schedule of state financial assistance. Compliance with the requirements of laws, regulations, contracts, and grants, general requirements, and the specific requirements applicable to each of its major state programs is the responsibility of the City and Borough of Juneau, Alaska's management. Our responsibility is to express an opinion on the City and Borough of Juneau, Alaska's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Those standards and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the City and Borough of Juneau, Alaska's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City and Borough of Juneau, Alaska's compliance with those requirements.

In our opinion, the City and Borough of Juneau, Alaska complied, in all material respects, with the requirements referred to above that are applicable to each of its major state programs for the year ended June 30, 2005.

Internal Control Over Compliance

The management of the City and Borough of Juneau, Alaska is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to state programs. In planning and performing our audit, we considered the City and Borough of Juneau, Alaska's internal control over compliance with requirements that could have a direct and material effect on a major state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major state program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of State Financial Assistance and Schedules of Expenditures - Budget and Actual

We have audited the financial statements of the City and Borough of Juneau, Alaska as of and for the year ended June 30, 2005, and have issued our report thereon dated November 10, 2005. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of State Financial Assistance (pages 4-9) and Schedules of Expenditures - Budget and Actual (pages 11-17) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Assembly, management, and the State of Alaska, and is not intended to be and should not be used by anyone other than these specified parties.

Handwritten signature in cursive script, appearing to read 'ERM'.

November 10, 2005

CITY AND BOROUGH OF JUNEAU

Schedule of State Financial Assistance

Year ended June 30, 2005

State grant or/pass-through grant or/program title	Grant Number	Award Amount	Receivable (deferral) at July 1, 2004	Amount Received	Expenditures	Receivable (deferral) at June 30, 2005
Department of Community and Economic Development:						
Direct Program:						
Fisheries Business Tax	-	\$ 14,348	\$ -	\$ 14,348	\$ 14,348	\$ -
Dimond Park Community Center I	03-DC-120	150,000	94,950	120,000	25,050	-
Eaglecrest Nordic Ski Trail	03-DC-121	25,000	-	1,635	1,635	-
JD Treatment Plant Incinerator	04-DC-001	415,000	141,200	283,780	143,727	1,147
Dimond Park School Complex Swimming Pool Design & Plan	05-DC-056	125,000	-	21,667	96,352	74,685
Municipal Capital Project Matching Grant Program:						
Auke Bay/Marie Drake Fire and ADA Compliance	94/578-1-002	87,500	17,995	17,995	-	-
Police: Integrated Computer Records System	97/578-5-004	140,000	14,551	14,551	-	-
Marie Drake Elementary Upgrades for Fire Rated Corridors/ADA	00/578-1-005	202,952	20,856	202,952	182,096	-
Deferred Building Maintenance	02-MG-065	264,000	28,455	35,150	6,695	-
Essential Building Repairs	02-MG-066	171,000	13,866	49,767	60,800	24,899
Underground Fuel Storage Tanks	02-MG-067	76,000	4,912	13,138	8,226	-
Essential Bldg Repairs II	03-MG-091	171,000	-	-	22,586	22,586
Deferred Building Maintenance II	03-MG-092	338,867	-	244,131	306,712	62,581
Deferred Building Maintenance III	05-MG-020	2,322	-	-	-	-
		<u>2,182,989</u>	<u>336,785</u>	<u>1,019,114</u>	<u>868,227</u>	<u>185,898</u>
Federal Pass-Through Grants:						
U.S. Department of Commerce:						
Alaska Coastal Management FY05	850063	40,490	-	36,928	41,217	4,289
ACMP - Coastal Resources Data System, Phase II	840635	20,000	10,262	10,262	-	-
ACMP Plan Amendment Funding	850244	50,000	-	17,166	28,492	11,326
		<u>110,490</u>	<u>10,262</u>	<u>64,356</u>	<u>69,709</u>	<u>15,615</u>
U.S. Department of Housing and Urban Development:						
Community Development Block Grant:						
Emergency Family Shelters	841212	500,000	-	-	-	-
Day Care Facility for Frail and ADRD Elderly	841207	378,420	-	158,333	325,021	166,688
		<u>878,420</u>	<u>-</u>	<u>158,333</u>	<u>325,021</u>	<u>166,688</u>

CITY AND BOROUGH OF JUNEAU

Schedule of State Financial Assistance

Year ended June 30, 2005

State grant or/pass-through grant or/program title	Grant Number	Award Amount	Receivable (deferral) at July 1, 2004	Amount Received	Expenditures	Receivable (deferral) at June 30, 2005
Department of Community and Economic Development (cont.):						
Federal Pass-Through Grants (cont.):						
U.S. Department of Agriculture:						
Forest Service:						
Schools and Roads - Grants to States FY02	-	930,246	(139,537)	-	-	(139,537)
Schools and Roads - Grants to States FY03	-	937,718	(140,658)	-	-	(140,658)
Schools and Roads - Grants to States FY04	-	949,181	(142,377)	-	-	(142,377)
Schools and Roads - Grants to States FY05	-	<u>961,656</u>	<u>-</u>	<u>961,656</u>	<u>817,408</u>	<u>(144,248)</u>
		<u>3,778,801</u>	<u>(422,572)</u>	<u>961,656</u>	<u>817,408</u>	<u>(566,820)</u>
Total Department of Community and Economic Development		<u>6,950,700</u>	<u>(75,525)</u>	<u>2,203,459</u>	<u>2,080,365</u>	<u>(198,619)</u>
Department of Education and Early Development:						
Library Assistance	PLA0574337	18,750	-	18,750	18,750	-
Interlibrary Cooperation Grant - Netlender	ILC-05-743-110	2,142	-	2,142	2,142	-
Museum Grant-In-Aid	-	10,000	-	10,000	10,000	-
State Shared Revenue:						
School Debt Retirement FY04	-	958,950	1,101,559	1,101,559	-	-
School Debt Retirement FY05	-	<u>2,359,646</u>	<u>-</u>	<u>2,359,646</u>	<u>2,574,166</u>	<u>214,520</u>
		<u>3,349,488</u>	<u>1,101,559</u>	<u>3,492,097</u>	<u>2,605,058</u>	<u>214,520</u>
Federal Pass-Through Grants:						
U.S. Department of Education:						
Regional Services Grant	ILC-03-743-92	<u>103,080</u>	<u>-</u>	<u>103,080</u>	<u>103,080</u>	<u>-</u>
Total Department of Education and Early Development		<u>3,452,568</u>	<u>1,101,559</u>	<u>3,595,177</u>	<u>2,708,138</u>	<u>214,520</u>
Department of Environmental Conservation:						
North Douglas Sewer Design	44578	250,000	-	18,426	18,426	-
Lena Loop Reservoir	44580	1,555,000	-	22,325	22,325	-

CITY AND BOROUGH OF JUNEAU

Schedule of State Financial Assistance

Year ended June 30, 2005

State grant or/pass-through grant or/program title	Grant Number	Award Amount	Receivable (deferral) at July 1, 2004	Amount Received	Expenditures	Receivable (deferral) at June 30, 2005
Department of Environmental Conservation (cont.):						
North Douglas Sewer Expansion Phase I	44581	2,095,500	-	38,279	38,279	-
3rd Street Douglas Water and Sewer Replacement	44585	750,000	240,364	419,598	208,885	29,651
North Tee Harbor Waterline Extension	44586	490,800	-	-	-	-
Total Department of Environmental Conservation		5,141,300	240,364	498,628	287,915	29,651
Department of Fish and Game:						
Amalga Harbor Ramp Rehabilitation	03-045	600,000	477,089	477,089	82,947	82,947
Mendenhall River/Lemon Creek Hydrology	03-002	38,250	-	20,775	20,775	-
		638,250	477,089	497,864	103,722	82,947
Federal Pass-Through Grants:						
U.S. Department of the Interior:						
Fish and Wildlife Service:						
Norway Point Boat Moorage Float	01-097	100,000	-	-	-	-
Amalga Harbor Launch Ramp Upgrade	03-045	1,800,000	1,431,267	1,431,267	248,840	248,840
Taku Harbor Transient Moorage Rehabilitation	05-071	807,105	-	-	747,555	747,555
Aurora Harbor Pump Out Stations	04-003	180,000	-	-	72,000	72,000
		2,887,105	1,431,267	1,431,267	1,068,395	1,068,395
Total Department of Fish and Game		3,525,355	1,908,356	1,929,131	1,172,117	1,151,342
Department of Health and Social Services:						
Chemical Dependency Treatment - FY04	602-04-410	640,000	32,000	32,000	-	-
Substance Abuse Service - FY05	602-05-316	544,000	-	516,800	544,000	27,200
Specifically Impaired - FY04	602-04-238	77,068	3,823	3,823	-	-
Com. Mental Health Serv.	602-05-518	77,100	-	73,245	77,100	3,855
		1,338,168	35,823	625,868	621,100	31,055
Federal Pass-Through Grants:						
U.S. Department of Health and Human Services:						
Denali Commission	06-4-08496	127,500	-	20,231	42,915	22,684
Denali Commission Funds - Bartlett 2005	0136-DC-2004-122	1,480,590	-	172,889	293,713	120,824
ASHNHA Emergency Communications	6 U3RMC00047-02-02	19,350	(11,275)	8,075	19,350	-
ASHNHA Emergency Operations Center	6 U3RMC00047-02-02	17,661	(17,661)	-	17,661	-
ASHNHA Emergency Decon & PPE	6 U3RMC00047-02-02	10,300	-	10,300	10,282	(18)
ASHNHA HRSA	-	29,280	-	29,280	4,612	(24,668)
		1,684,681	(28,936)	240,775	388,533	118,822
Total Department of Health and Social Services		3,022,849	6,887	866,643	1,009,633	149,877

CITY AND BOROUGH OF JUNEAU

Schedule of State Financial Assistance

Year ended June 30, 2005

State grant or/pass-through grant or/program title	Grant Number	Award Amount	Receivable (deferral) at July 1, 2004	Amount Received	Expenditures	Receivable (deferral) at June 30, 2005
Department of Military and Veterans Affairs:						
Local Emergency Planning Committee FY04	-	20,000	14,920	14,920	-	-
Local Emergency Planning Committee FY05	-	18,000	-	854	18,000	17,146
		<u>38,000</u>	<u>14,920</u>	<u>15,774</u>	<u>18,000</u>	<u>17,146</u>
Federal Pass-Through Grants:						
U.S. Department of Defense:						
Emergency Management Program FY04	-	30,000	19,850	30,000	10,150	-
Emergency Management Program FY05	-	30,000	-	-	26,959	26,959
Community Emergency Response Team	03-08	18,000	316	18,815	18,499	-
Pre-Disaster Mitigation Program II	PDM 03-01d	30,000	16,066	30,000	13,934	-
		<u>108,000</u>	<u>36,232</u>	<u>78,815</u>	<u>69,542</u>	<u>26,959</u>
U.S. Department of Justice:						
State Homeland Security Grant - First Responder	SHSGP 03-05	10,000	-	-	3,386	3,386
State Homeland Security Grant - First Responder	SHSGP II 03-11	663,467	132,899	576,300	464,670	21,269
		<u>673,467</u>	<u>132,899</u>	<u>576,300</u>	<u>468,056</u>	<u>24,655</u>
U.S. Department of Homeland Security:						
State Homeland Security Grant	35549	962,000	-	21,713	44,083	22,370
Total Department of Military and Veterans Affairs		<u>1,781,467</u>	<u>184,051</u>	<u>692,602</u>	<u>599,681</u>	<u>91,130</u>
Department of Natural Resources:						
Federal Pass-Through Grants:						
U.S. Department of Interior:						
National Park Service:						
JUALPA Mine Camp Historic District VI	03404	5,520	469	5,520	5,051	-
FY04 Historic Preservation Fund	03417	5,308	(3,603)	901	4,504	-
Casey Shattuck Neighborhood IV	03405	4,831	88	2,672	2,584	-
Skagway Travel Grant	03421	3,448	2,427	2,427	-	-
National Register Nomination Juneau Mem. Library	04431	3,581	163	-	2,211	2,374
Land and Water Conservation Fund - Treadwell Ice Arena	02-00372	154,786	30,957	30,957	-	-
Total Department of Natural Resources		<u>177,474</u>	<u>30,501</u>	<u>42,477</u>	<u>14,350</u>	<u>2,374</u>

CITY AND BOROUGH OF JUNEAU

Schedule of State Financial Assistance

Year ended June 30, 2005

State grant or/pass-through grant or/program title	Grant Number	Award Amount	Receivable (deferral) at July 1, 2004	Amount Received	Expenditures	Receivable (deferral) at June 30, 2005
Department of Public Safety:						
Federal Pass-Through Grant:						
U.S. Department of Justice:						
2001 COPS Technology Grant	2001CKWX008	976,900	31,738	188,628	341,760	184,870
Total Department of Public Safety		976,900	31,738	188,628	341,760	184,870
Department of Revenue:						
State Shared Revenue FY04:						
Aviation Fuel	-	82,015	82,015	82,015	-	-
Liquor Taxes	-	58,800	35,400	35,400	-	-
Raw Fish Tax	-	218,549	221,435	221,435	-	-
State Shared Revenue FY05:						
Aviation Fuel	-	80,000	-	-	79,777	79,777
Liquor Taxes	-	60,000	-	28,800	48,650	19,850
Raw Fish Tax	-	250,000	-	-	298,218	298,218
		749,364	338,850	367,650	426,645	397,845
Alaska Housing Finance Corporation:						
Federal Pass-Through Grants:						
U.S. Department of Housing and Urban Development:						
"In Lieu of Tax" receipts FY04	-	35,705	35,705	35,705	-	-
"In Lieu of Tax" receipts FY05	-	29,866	-	-	29,866	29,866
		65,571	35,705	35,705	29,866	29,866
Total Department of Revenue		814,935	374,555	403,355	456,511	427,711
Department of Transportation and Public Facilities:						
Snow Removal Equipment and AARF	68546	56,748	-	500	500	-
Snow Removal Equipment Building (AIP 25)	67642	21,873	-	7,190	7,824	634
Juneau Airport Passenger Screening Improvements (AIP 38)	67461	12,414	-	1,885	1,885	-
Juneau Airport EIS Phase III (AIP 39)	67462	43,437	37,928	14,203	(10,606)	13,119
Rehabilitate Taxiway Alpha (AIP 37)	67701	108,533	88,988	100,133	11,145	-
Acquire Snow Removal, Airside and Friction Measuring Equip	67510	14,670	-	14,670	14,670	-
Rehabilitate Access Road (AIP 40)	67725	9,784	-	9,103	9,444	341
Construct Taxiway Extension (AIP 42)	68028	32,741	-	22,906	32,741	9,835
Airport Terminal Study Phase II (AIP 44)	68091	20,000	-	16,189	19,560	3,371

CITY AND BOROUGH OF JUNEAU

Schedule of State Financial Assistance

Year ended June 30, 2005

State grant or/pass-through grant or/program title	Grant Number	Award Amount	Receivable (deferral) at July 1, 2004	Amount Received	Expenditures	Receivable (deferral) at June 30, 2005
Department of Transportation and Public Facilities (cont.):						
Security Vehicle (AIP 45)	68858	683	-	-	637	637
Delta 1 Ramp Expansion (AIP 43)	67754	39,250	-	-	4,074	4,074
School Zones	051101	12,488	-	7,999	8,808	809
Harbor Transfer Agreement		7,047,810	-	2,276,501	2,547,611	271,110
Commercial Vehicle Inspection Training		3,110	-	2,876	2,876	-
DWI Grant (formerly Saturation Grant)	040203 AL	<u>6,000</u>	-	<u>6,463</u>	<u>6,463</u>	-
		<u>7,429,541</u>	<u>126,916</u>	<u>2,480,618</u>	<u>2,657,632</u>	<u>303,930</u>
Federal Pass-Through Grants:						
U.S. Department of Transportation:						
Federal Transit Administration:						
Juneau Capital Transit Paratransit Van Replacement	68752	191,000	159,135	162,580	3,445	-
Capital Transit Capital Grant - Purchase Transit Buses	68488	724,220	91,344	91,344	-	-
Training Grant CY04	EMS-2004-GR-0001	8,000	-	-	7,433	7,433
Training Grant CY05	34231	13,900	-	-	-	-
Section 18 Grant (Operations)	68436	<u>73,183</u>	-	<u>73,183</u>	<u>73,183</u>	-
		<u>1,010,303</u>	<u>250,479</u>	<u>327,107</u>	<u>84,061</u>	<u>7,433</u>
Federal Pass-Through Grants:						
U.S. Department of Transportation:						
Federal Highway Administration:						
Seatbelt and DUI Overtime Enforcement	OP-04-03-03	<u>15,500</u>	-	<u>12,163</u>	<u>12,163</u>	-
		<u>15,500</u>	-	<u>12,163</u>	<u>12,163</u>	-
Total Department of Transportation and Public Facilities		<u>8,455,344</u>	<u>377,395</u>	<u>2,819,888</u>	<u>2,753,856</u>	<u>311,363</u>
Total State Financial Assistance		20,867,100	2,672,306	8,997,613	7,588,299	1,262,992
Total Federal Pass-Through Grants		<u>13,431,791</u>	<u>1,507,575</u>	<u>4,242,375</u>	<u>3,836,027</u>	<u>1,101,227</u>
Total State Direct and Federal Pass-Through Assistance		<u>\$ 34,298,891</u>	<u>\$ 4,179,881</u>	<u>\$ 13,239,988</u>	<u>\$ 11,424,326</u>	<u>\$ 2,364,219</u>

*Major Program

CITY AND BOROUGH OF JUNEAU, ALASKA

Notes to Schedule of State Financial Assistance

Year ended June 30, 2005

General

The accompanying Schedule of State Financial Assistance presents the activity of all State financial assistance programs of the City and Borough of Juneau, Alaska. The City and Borough's reporting entity is defined in Note 1 to the City and Borough's basic financial statements. State and federal financial assistance received directly from State agencies is included in the schedule.

Basis of Accounting

The accompanying Schedule of State Financial Assistance is presented using the modified-accrual basis of accounting, which is described in Note 1 to the City and Borough's basic financial statements.

Relationship to Basic Financial Statements

The following is a reconciliation of State revenues reported in the City and Borough's basic financial statements to State expenditures reported in the Schedule of State Financial Assistance:

State revenues as reported in the basic financial statements:	
Governmental Funds	\$ 5,995,753
Proprietary Fund	377,995
Internal Service Funds	<u>3,445</u>
	6,377,193
Less:	
Federal grants passed through the State of Alaska	(3,836,027)
Federal monies reported as State monies in basic financial statements	(50,000)
Other monies reported as State monies in basic financial statements	(134,973)
Plus:	
Amounts reported as State revenue included in the Schedule of State Financial Assistance, but not included in the basic financial statements:	
Bartlett Regional Hospital grant revenues reported as operating revenues	715,920
Additional expenditures not included above	29,651
Airport, Harbor, Hospital, Water and Sewer capital projects	4,486,530
Rounding	<u>5</u>
Total State expenditures as reported in the Schedule of State Financial Assistance	\$ <u>7,588,299</u>

CITY AND BOROUGH OF JUNEAU, ALASKA
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
Chemical Dependency Treatment - FY05 (602-05-316)
Year ended June 30, 2005

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Personal services	\$ 544,000	\$ 544,000	\$ -
	<u>\$ 544,000</u>	<u>\$ 544,000</u>	<u>\$ -</u>

CITY AND BOROUGH OF JUNEAU, ALASKA
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL

Specifically Impaired - FY05 (602-05-518)

Year ended June 30, 2005

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Personal services	\$ 77,100	\$ 77,100	\$ -
	<u>\$ 77,100</u>	<u>\$ 77,100</u>	<u>\$ -</u>

CITY AND BOROUGH OF JUNEAU, ALASKA
 SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL

Denali Commission - JRH/Skagway Clinic

Year ended June 30, 2005

	<u>BUDGET</u>	<u>PRIOR ACTUAL</u>	<u>CURRENT ACTUAL</u>	<u>TOTAL ACTUAL</u>	<u>VARIANCE</u>
Facility Expense	\$ 34,450	\$ 4,450	\$ 42,916	\$ 47,366	\$ (12,916)
Equipment	93,050	4,153	-	4,153	88,897
	<u>\$ 127,500</u>	<u>\$ 8,603</u>	<u>\$ 42,916</u>	<u>\$ 51,519</u>	<u>\$ 75,981</u>

CITY AND BOROUGH OF JUNEAU, ALASKA
 SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL

ASHNHA Emergency Communication
 (6 U3RMC00047-02-02)

Year ended June 30, 2005

	<u>BUDGET</u>	<u>PRIOR ACTUAL</u>	<u>CURRENT ACTUAL</u>	<u>TOTAL ACTUAL</u>	<u>VARIANCE</u>
Facility Expense	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000
Equipment	17,350	8,075	11,275	19,350	(2,000)
	<u>\$ 19,350</u>	<u>\$ 8,075</u>	<u>\$ 11,275</u>	<u>\$ 19,350</u>	<u>\$ -</u>

CITY AND BOROUGH OF JUNEAU, ALASKA
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL

ASHNHA Emergency Decontamination and PPE
(6 U3RMC00047-02-02)

Year ended June 30, 2005

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Equipment	\$ 10,300	\$ 10,282	\$ 18
	<u>\$ 10,300</u>	<u>\$ 10,282</u>	<u>\$ 18</u>

CITY AND BOROUGH OF JUNEAU, ALASKA
 SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
 ASHNHA HRSA Bioterrorism Hospital Preparedness Grant
 (6 U3RMC00047-02-02)
 Year ended June 30, 2005

	BUDGET	ACTUAL	VARIANCE
Equipment	\$ 17,661	\$ 17,661	\$ -
	\$ 17,661	\$ 17,661	\$ -

CITY AND BOROUGH OF JUNEAU, ALASKA
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL

ASHNHA Emergency Operations

Year ended June 30, 2005

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Equipment	\$ 29,280	\$ 4,612	\$ 24,668
	<u>\$ 29,280</u>	<u>\$ 4,612</u>	<u>\$ 24,668</u>