

CITY AND BOROUGH OF JUNEAU, ALASKA

State Financial Assistance Reports

Year ended June 30, 2003

CITY AND BOROUGH OF JUNEAU, ALASKA

State Financial Assistance Reports

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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, 2003, and have issued our report thereon dated December 2, 2003. 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 December 2, 2003.

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.

*ERM*

December 2, 2003

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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, 2003. 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, 2003.

### 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.

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.

*ERM*

December 2, 2003

CITY AND BOROUGH OF JUNEAU  
Schedule of State Financial Assistance  
Year ended June 30, 2003

State grant or/pass-through grant or/program title	Grant Number	Award Amount	Receivable (Deferral) at July 1, 2002	Amount Received	Expenditures	Receivable (Deferral) at June 30, 2003
Department of Community and Economic Development:						
Direct Program						
Safe Communities	-	* \$ 753,108	\$ -	\$ 753,108	\$ 753,108	\$ -
Fisheries Business Tax	-	12,826	-	12,826	12,826	-
State Shared Revenues:						
AWARE	-	13,943	-	13,943	13,943	-
Juneau Alliance for Mental Health, Inc.	-	2,905	-	2,905	2,905	-
Entitlement	-	* 561,597	-	561,597	561,597	-
Juneau Receiving Home	-	9,877	-	9,877	9,877	-
Nursing Home	-	15,977	-	15,977	15,977	-
REACH, Inc.	-	7,262	-	7,262	7,262	-
Roads	-	34,096	-	34,096	34,096	-
Gastineau Manor	-	10,748	-	10,748	10,748	-
Rehabilitation	-	36,310	-	36,310	36,310	-
Hospital	-	36,310	-	36,310	36,310	-
Juneau Water and Sewer	4/92-017	900,000	(7,678)	-	7,678	-
Treadwell Ice Arena	02-DC-018	150,000	120,000	120,000	-	-
Arctic Winter Games	03-DC-119	45,000	-	45,000	45,000	-
Diamond Park Community Center I	03-DC-120	150,000	-	30,000	-	(30,000)
Eaglecrest Nordic Ski Trail	03-DC-121	25,000	-	5,920	5,920	-
BRH Mobile Mammography Unit for SE AK	03-DC-122	* 150,000	-	150,000	150,000	-
Designated Legislative Grants						
Downtown Juneau School Complex Improvement	03-RR-008	* 846,433	-	-	846,434	846,434
Municipal Capital Project Matching Grant Program						
Auke Bay/Marie Drake Fire and ADA Compliance	94/578-1-002	87,500	-	28	28	-
Fire: Station Exhaust Ventilation System	96/578-5-006	70,000	-	-	-	-
Fire: Biohazard Cleanup/Decontamination System	96/578-5-007	105,000	2,925	17,328	19,765	5,362
Police: Integrated Computer Records System	97/578-5-004	140,000	6,025	16,354	14,400	4,071

CITY AND BOROUGH OF JUNEAU  
Schedule of State Financial Assistance  
Year ended June 30, 2003

State grant or/pass-through grant or/program title	Grant Number	Award Amount	Receivable (Deferral) at July 1, 2002	Amount Received	Expenditures	Receivable (Deferral) at June 30, 2003
Department of Community and Economic Development (cont):						
ADA Compliance: Accessibility Projects	98/578-9-001	35,000	2,524	2,734	5,507	5,297
Parks and Playground Safety Repairs	99/578-9-005	28,000	8,983	15,556	6,573	-
Marie Drake Elementary Upgrades for Fire Rated Corridors/ADA	00/578-1-005	202,952	-	-	-	-
ADA Compliance: Accessibility Projects	00/578-9-001	35,000	4,141	6,798	4,686	2,029
Essential Building Repairs	00/578-9-003	171,500	1,590	34,502	32,912	-
Deferred Building Maintenance	01-MG-070	264,000	(32,378)	2,619	34,997	-
Essential Building Repairs	01-MG-071 *	171,000	1,053	70,585	86,690	17,158
Mt. Jumbo Building Safety	01-MG-280	12,291	24	6,466	6,442	-
Deferred Building Maintenance	02-MG-065 *	264,000	7,894	90,247	142,129	59,776
Essential Building Repairs	02-MG-066	171,000	-	-	35,561	35,561
Underground Fuel Storage Tanks	02-MG-067	76,000	1,446	7,982	6,536	-
Essential Bldg Repairs II	03-MG-091	171,000	-	-	-	-
Deferred Building Maintenance II	03-MG-092	338,867	-	-	-	-
		<u>6,104,502</u>	<u>116,549</u>	<u>2,117,078</u>	<u>2,946,217</u>	<u>945,688</u>
Federal Pass-Through Grants:						
U.S. Department of Commerce						
Alaska Coastal Management FY02	820547	38,450	8,965	8,965	-	-
Alaska Coastal Management FY03	831160	64,336	-	46,632	64,336	17,704
Alaska Coastal Management Section 6217	820548	35,100	34,243	34,243	-	-
		<u>137,886</u>	<u>43,208</u>	<u>89,840</u>	<u>64,336</u>	<u>17,704</u>
Denali Commission						
Communities Priorities Program - Treadwell Arena	831104	500,000	-	500,000	500,000	-

CITY AND BOROUGH OF JUNEAU  
Schedule of State Financial Assistance  
Year ended June 30, 2003

State grant or/pass-through grant or/program title	Grant Number	Award Amount	Receivable (Deferral) at July 1, 2002	Amount Received	Expenditures	Receivable (Deferral) at June 30, 2003
Department of Community and Economic Development (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	-	<u>937,718</u>	<u>-</u>	<u>937,718</u>	<u>797,060</u>	<u>(140,658)</u>
		<u>1,867,964</u>	<u>(139,537)</u>	<u>937,718</u>	<u>797,060</u>	<u>(280,195)</u>
Total Department of Community and Economic Development		<u>8,610,352</u>	<u>20,220</u>	<u>3,644,636</u>	<u>4,307,613</u>	<u>683,197</u>
Department of Education and Early Development:						
Library Assistance	PLA-03-743-39	18,750	-	18,750	13,889	(4,861)
Interlibrary Cooperation Grant - Netlender	ILC-03-743-142	3,048	-	3,048	3,048	-
Museum Grant-In-Aid	-	9,787	-	9,787	9,787	-
High School Structural Repairs	2-94	152,600	7,565	7,565	-	-
Juneau New Elementary	3-94 *	9,940,000	-	492,776	492,776	-
JDHS Roof Repair	46-94	116,200	(36,116)	5,761	41,877	-
Glacier Valley Roof	47-94 *	527,862	(328,622)	(203,300)	125,322	-
JDHS Roof Repairs and Replacement	1-97	646,922	31,845	31,845	-	-
Mendenhall River School Roof Repair	98-001	715,023	(301,133)	(308,394)	(7,261)	-
State Shared Revenue:						
School Debt Retirement FY02	-	1,629,700	836,039	836,039	-	-
School Debt Retirement FY03	-	<u>933,621</u>	<u>-</u>	<u>933,621</u>	<u>1,626,549</u>	<u>692,928</u>
		<u>14,693,513</u>	<u>209,578</u>	<u>1,827,498</u>	<u>2,305,987</u>	<u>688,067</u>



CITY AND BOROUGH OF JUNEAU  
Schedule of State Financial Assistance  
Year ended June 30, 2003

State grant or/pass-through grant or/program title	Grant Number	Award Amount	Receivable (Deferral) at July 1, 2002	Amount Received	Expenditures	Receivable (Deferral) at June 30, 2003
Department of Education and Early Development (cont.):						
Federal Pass-Through Grants:						
U.S. Department of Education						
Regional Services Grant	ILC-03-743-92	109,640	-	109,640	104,682	(4,958)
SIRSI Conversion	ILC-02-743-139	70,000	-	70,000	70,000	-
		<u>179,640</u>	<u>-</u>	<u>179,640</u>	<u>174,682</u>	<u>(4,958)</u>
Total Department of Education and Early Development		<u>14,873,153</u>	<u>209,578</u>	<u>2,007,138</u>	<u>2,480,669</u>	<u>683,109</u>
Department of Environmental Conservation:						
North Douglas Sewer Design	44578	250,000	-	-	-	-
Lena Loop Reservoir	44580	1,555,000	-	-	-	-
North Douglas Sewer Expansion Ph I	44581	2,095,500	391,861	391,861	-	-
		<u>3,900,500</u>	<u>391,861</u>	<u>391,861</u>	<u>-</u>	<u>-</u>
Federal Pass-Through Grants:						
U.S. Department of the Interior						
Environmental Protection Agency						
Stormwater Management Development	NP-02-05	68,862	57,440	57,440	-	-
Total Department of Environmental Conservation		<u>3,969,362</u>	<u>449,301</u>	<u>449,301</u>	<u>-</u>	<u>-</u>
Department of Fish and Game:						
Douglas Harbor Ramp Facility	01-018	100,000	-	100,000	100,000	-
Amalga Harbor Launch Ramp Upgrade	03-045	500,000	-	-	-	-
Mendenhall River/Lemon Creek Hydrology	03-002	23,250	-	8,250	8,250	-
		<u>623,250</u>	<u>-</u>	<u>108,250</u>	<u>108,250</u>	<u>-</u>

CITY AND BOROUGH OF JUNEAU  
Schedule of State Financial Assistance  
Year ended June 30, 2003

State grant or/pass-through grant or/program title	Grant Number	Award Amount	Receivable (Deferral) at July 1, 2002	Amount Received	Expenditures	Receivable (Deferral) at June 30, 2003
Department of Fish and Game (cont.):						
Federal Pass-Through Grants:						
U.S. Department of the Interior						
Fish and Wildlife Service						
Douglas Harbor Ramp Facility	01-018	300,000	-	300,000	300,000	-
Norway Point Boat Moorage Float	01-097	100,000	-	-	-	-
Amalga Harbor Launch Ramp Upgrade	03-045	1,500,000	-	-	-	-
		<u>1,900,000</u>	<u>-</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Total Department of Fish and Game		<u>2,523,250</u>	<u>-</u>	<u>408,250</u>	<u>408,250</u>	<u>-</u>
Department of Health and Social Services:						
Chemical Dependency Treatment - FY01	06-1433	556,291	(3,500)	-	-	(3,500)
Chemical Dependency Treatment - FY02	06-2433	556,291	139,075	139,075	-	-
Specifically Impaired - FY02	06-2238	80,000	646	1,333	-	(687)
		<u>1,192,582</u>	<u>136,221</u>	<u>140,408</u>	<u>-</u>	<u>(4,187)</u>
Federal Pass-Through Grants:						
U.S. Department of Health and Human Services						
Women's Capacity Expansion - FY01	06-1496	106,174	8,543	8,543	-	-
Women's Capacity Expansion - FY02	06-2496	20,505	19,415	-	-	19,415
		<u>126,679</u>	<u>27,958</u>	<u>8,543</u>	<u>-</u>	<u>19,415</u>
Total Department of Health and Social Services		<u>1,319,261</u>	<u>164,179</u>	<u>148,951</u>	<u>-</u>	<u>15,228</u>

CITY AND BOROUGH OF JUNEAU  
Schedule of State Financial Assistance  
Year ended June 30, 2003

State grant or/pass-through grant or/program title	Grant Number	Award Amount	Receivable (Deferral) at July 1, 2002	Amount Received	Expenditures	Receivable (Deferral) at June 30, 2003
Department of Military and Veterans Affairs:						
Local Emergency Planning Committee FY02	-	29,000	19,401	19,401	-	-
Local Emergency Planning Committee FY03	-	30,449	-	15,955	30,449	14,494
		<u>59,449</u>	<u>19,401</u>	<u>35,356</u>	<u>30,449</u>	<u>14,494</u>
Federal Pass-Through Grants:						
U.S. Department of Defense						
Emergency Management Program FY02	-	10,000	2,500	5,000	2,500	-
Emergency Management Program FY03	-	12,500	-	6,250	9,375	3,125
FEMA All Hazards	-	17,137	-	-	913	913
FEMA Cert	-	10,496	-	-	1,000	1,000
		<u>50,133</u>	<u>2,500</u>	<u>11,250</u>	<u>13,788</u>	<u>5,038</u>
Total Department of Military and Veterans Affairs		<u>109,582</u>	<u>21,901</u>	<u>46,606</u>	<u>44,237</u>	<u>19,532</u>
Department of Natural Resources:						
Urban Forestry Grant	-	15,000	-	2,500	2,500	-
Federal Pass-Through Grants:						
U.S. Department of Interior						
National Park Service						
Stabilization at Jualpa Mine Camp Historic District, Ph. V	01-353	4,500	-	1,802	1,802	-
Interpretive Signs for Traditional Places	01-354	19,500	-	2,096	2,096	-
Interpretive Signs/Juneau Downtown Historic District	02-395	12,600	-	-	11,000	11,000
Land and Water Conservation Fund - Treadwell Ice Arena	02-00372	154,786	-	123,829	123,829	-
Herbert River Land Purchase Coastal Wetlands	-	553,000	-	-	553,000	553,000
		<u>744,386</u>	<u>-</u>	<u>127,727</u>	<u>691,727</u>	<u>564,000</u>
Total Department of Natural Resources		<u>759,386</u>	<u>-</u>	<u>130,227</u>	<u>694,227</u>	<u>564,000</u>

CITY AND BOROUGH OF JUNEAU  
Schedule of State Financial Assistance  
Year ended June 30, 2003

State grant or/pass-through grant or/program title	Grant Number	Award Amount	Receivable (Deferral) at July 1, 2002	Amount Received	Expenditures	Receivable (Deferral) at June 30, 2003
Department of Public Safety:						
Seatbelt Enforcement	-	21,500	-	21,531	21,531	-
Federal Pass-Through Grant:						
U.S. Department of Justice						
COPS Technology Grant	-	976,900	22,850	-	(22,850)	-
Total Department of Public Safety		<u>998,400</u>	<u>22,850</u>	<u>21,531</u>	<u>(1,319)</u>	<u>-</u>
Department of Revenue:						
State Shared Revenue FY02:						
Aviation Fuel	-	85,897	85,897	85,897	-	-
Liquor Taxes	-	59,200	27,000	27,000	-	-
Raw Fish Tax	-	189,555	189,555	189,555	-	-
State Shared Revenue FY03:						
Aviation Fuel	-	* 86,724	-	-	86,724	86,724
Liquor Taxes	-	* 59,200	-	33,100	54,000	20,900
Raw Fish Tax	-	* 218,549	-	-	218,549	218,549
		<u>699,125</u>	<u>302,452</u>	<u>335,552</u>	<u>359,273</u>	<u>326,173</u>
Alaska Housing Finance Corporation						
Federal Pass-Through Grants:						
U.S. Department of Housing and Urban Development						
"In Lieu of Tax" receipts FY02	-	50,203	50,203	50,203	-	-
"In Lieu of Tax" receipts FY03	-	45,704	-	-	45,704	45,704
		<u>95,907</u>	<u>50,203</u>	<u>50,203</u>	<u>45,704</u>	<u>45,704</u>
Total Department of Revenue		<u>795,032</u>	<u>352,655</u>	<u>385,755</u>	<u>404,977</u>	<u>371,877</u>

CITY AND BOROUGH OF JUNEAU  
Schedule of State Financial Assistance  
Year ended June 30, 2003

State grant or/pass-through grant or/program title	Grant Number	Award Amount	Receivable (Deferral) at July 1, 2002	Amount Received	Expenditures	Receivable (Deferral) at June 30, 2003
Department of Transportation and Public Facilities:						
Juneau Airport Runway Safety Area Construction and EA	68129	120,675	-	-	-	-
Juneau Airport Runway Safety Area Expansion/EIS	68147	23,333	-	-	-	-
Snow Removal Equipment and AARF	68546	56,748	-	-	35,969	35,969
Saturation Grant		<u>1,500</u>	-	<u>1,500</u>	<u>1,500</u>	-
		<u>202,256</u>	-	<u>1,500</u>	<u>37,469</u>	<u>35,969</u>
Federal Pass-Through Grants:						
U.S. Department of Transportation						
Federal Transit Administration						
Capital Transit Capital Grant - Purchase Transit Buses	68488	724,220	-	-	-	-
Section 18 Grant (Operations)	68326	87,000	-	87,000	87,000	-
Juneau Downtown Transit Center - Enviro/Preconstruct	68271	48,750	48,750	48,750	-	-
Update Capital Transit Development Plan	AK-80-X009	<u>25,000</u>	-	<u>25,000</u>	<u>25,000</u>	-
		<u>884,970</u>	<u>48,750</u>	<u>160,750</u>	<u>112,000</u>	-
Federal Pass-Through Grants:						
U.S. Department of Transportation						
Federal Highway Administration						
Planning Grant - Juneau Transit Development Plan	74930	61,405	61,400	61,405	5	-
Juneau Transit Development Plan	75614	<u>54,582</u>	-	-	<u>29,996</u>	<u>29,996</u>
		<u>115,987</u>	<u>61,400</u>	<u>61,405</u>	<u>30,001</u>	<u>29,996</u>
Total Department of Transportation and Public Facilities		<u>1,203,213</u>	<u>110,150</u>	<u>223,655</u>	<u>179,470</u>	<u>65,965</u>
Total State Financial Assistance		27,511,677	1,176,062	4,981,534	5,811,676	2,006,204
Total Federal Pass-Through Grants		<u>7,649,314</u>	<u>174,772</u>	<u>2,484,516</u>	<u>2,706,448</u>	<u>396,704</u>
Total State Direct and Federal Pass-Through Assistance		<u>\$ 35,160,991</u>	<u>\$ 1,350,834</u>	<u>\$ 7,466,050</u>	<u>\$ 8,518,124</u>	<u>\$ 2,402,908</u>

\*Major Program

CITY AND BOROUGH OF JUNEAU, ALASKA

Notes to Schedule of State Financial Assistance

Year ended June 30, 2003

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	\$ 7,547,955
Proprietary Fund	<u>377,892</u>
	7,925,847
Less:	
Amount reported as State revenue in the basic financial statements but not included in the Schedule of State Financial Assistance.	(1,373)
Federal grants passed through the State of Alaska	(2,706,448)
Plus:	
Amounts reported as State revenue included in the Schedule of State Financial Assistance, but not included in the basic financial statements:	
The City and Borough of Juneau passed through a grant from Alaska Department of Community and Economic Development to Bartlett Regional Hospital for the purchase of a mobile mammogram unit.	150,000
Rounding adjustments	3
Airport, Hospital, Water and Sewer capital projects	<u>443,647</u>
Total State expenditures as reported in the Schedule of State Financial Assistance	\$ <u>5,811,676</u>