

CITY AND BOROUGH OF JUNEAU, ALASKA

State Financial Assistance Reports

Year ended June 30, 2004

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, 2004, and have issued our report thereon dated December 3, 2004. 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 3, 2004.

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 3, 2004

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## REPORT ON COMPLIANCE WITH REQUIRMENTS 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, 2004. 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, 2004.

### 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, 2004, and have issued our report thereon dated December 3, 2004. 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 11-14) 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.

*ERM*

December 3, 2004

**CITY AND BOROUGH OF JUNEAU**  
**Schedule of State Financial Assistance**  
 Year ended June 30, 2004

State grant or/pass-through grant or/program title	Grant Number	Award Amount	Receivable (deferral) at July 1, 2003	Amount Received	Expenditures	Receivable (deferral) at June 30, 2004
<b>Department of Community and Economic Development:</b>						
<b>Direct Program</b>						
Fisheries Business Tax	-	\$ 12,902	-	12,902	12,902	-
Diamond Park Community Center I	03-DC-120 *	150,000	(30,000)	-	124,950	94,950
Eaglecrest Nordic Ski Trail	03-DC-121	25,000	-	-	-	-
JD Treatment Plant Incinerator	04-DC-001 *	415,000	-	83,000	224,200	141,200
<b>Designated Legislative Grants</b>						
Downtown Juneau School Complex Improvement	03-RR-008	846,433	846,434	846,434	-	-
<b>Municipal Capital Project Matching Grant Program</b>						
Auke Bay/Marie Drake Fire and ADA Compliance	94/578-1-002	87,500	-	-	17,995	17,995
Fire: Biohazard Cleanup/Decontamination System	96/578-5-007	105,000	5,362	38,097	32,735	-
Police: Integrated Computer Records System	97/578-5-004	140,000	4,071	4,773	15,253	14,551
ADA Compliance: Accessibility Projects	98/578-9-001	35,000	5,297	6,665	1,368	-
Marie Drake Elementary Upgrades for Fire Rated Corridors/ADA	00/578-1-005	202,952	-	-	20,856	20,856
ADA Compliance: Accessibility Projects	00/578-9-001	35,000	2,029	2,029	-	-
Deferred Building Maintenance	01-MG-070	264,000	-	47,545	47,545	-
Essential Building Repairs	01-MG-071 *	171,000	17,158	85,758	68,600	-
Deferred Building Maintenance	02-MG-065 *	264,000	59,776	110,073	78,752	28,455
Essential Building Repairs	02-MG-066 *	171,000	35,561	96,334	74,639	13,866
Underground Fuel Storage Tanks	02-MG-067	76,000	-	295	5,207	4,912
Essential Bldg Repairs II	03-MG-091	171,000	-	-	-	-
Deferred Building Maintenance II	03-MG-092	338,867	-	-	-	-
		<u>3,510,654</u>	<u>945,688</u>	<u>1,333,905</u>	<u>725,002</u>	<u>336,785</u>
<b>Federal Pass-Through Grants:</b>						
<b>U.S. Department of Commerce</b>						
Alaska Coastal Management FY03	831160	64,336	17,704	17,704	-	-
Alaska Coastal Management FY04	840614	41,800	-	41,800	41,800	-
ACMP - Coastal Resources Data System, Phase II	840635	20,000	-	9,738	20,000	10,262
		<u>126,136</u>	<u>17,704</u>	<u>69,242</u>	<u>61,800</u>	<u>10,262</u>
<b>U.S. Department of Housing and Urban Development:</b>						
<b>Community Development Block Grant</b>						
Day Care Facility for Frail and ADRD Elderly	841207	378,420	-	-	-	-

**CITY AND BOROUGH OF JUNEAU**  
**Schedule of State Financial Assistance**  
 Year ended June 30, 2004

State grant or/pass-through grant or/program title	Grant Number	Award Amount	Receivable (deferral) at July 1, 2003	Amount Received	Expenditures	Receivable (deferral) at June 30, 2004
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	-	949,181	806,804	(142,377)
		<u>2,817,145</u>	<u>(280,195)</u>	<u>949,181</u>	<u>806,804</u>	<u>(422,572)</u>
U.S. Department of Treasury						
Temporary Federal Relief Payment		743,031	-	743,031	743,031	-
Total Department of Community and Economic Development		<u>7,575,386</u>	<u>683,197</u>	<u>3,095,359</u>	<u>2,336,637</u>	<u>(75,525)</u>
Department of Education and Early Development:						
Library Assistance	PLA-03-743-39	18,750	(4,861)	18,900	23,761	-
Interlibrary Cooperation Grant - Netlender	ILC-03-743-142	2,760	-	2,760	2,760	-
Museum Grant-In-Aid	-	5,775	-	5,775	5,775	-
State Shared Revenue:						
School Debt Retirement FY03	-	933,621	692,928	692,928	-	-
School Debt Retirement FY04	-	958,950	-	958,950	2,060,509	1,101,559
		<u>1,919,856</u>	<u>688,067</u>	<u>1,679,313</u>	<u>2,092,805</u>	<u>1,101,559</u>
Federal Pass-Through Grants:						
U.S. Department of Education						
Regional Services Grant	ILC-03-743-92	113,860	(4,958)	113,860	118,818	-
Live Homework Help/Pilot Project	ILC-04-743-111	5,000	-	5,000	5,000	-
		<u>118,860</u>	<u>(4,958)</u>	<u>118,860</u>	<u>123,818</u>	-
Total Department of Education and Early Development		<u>2,038,716</u>	<u>683,109</u>	<u>1,798,173</u>	<u>2,216,623</u>	<u>1,101,559</u>
Department of Environmental Conservation:						
3rd Street Douglas Water and Sewer Replacement	44585	750,000	-	175,348	415,712	240,364
North Tee Harbor Waterline Extension	44586	490,800	-	-	-	-
Total Department of Environmental Conservation		<u>1,240,800</u>	<u>-</u>	<u>175,348</u>	<u>415,712</u>	<u>240,364</u>

CITY AND BOROUGH OF JUNEAU  
 Schedule of State Financial Assistance

Year ended June 30, 2004

State grant or pass-through grant or program title	Grant Number	Award Amount	Receivable (deferral) at July 1, 2003	Amount Received	Expenditures	Receivable (deferral) at June 30, 2004
<b>Department of Fish and Game:</b>						
Amalga Harbor Ramp Rehabilitation	03-045 *	600,000	-	-	477,089	477,089
Mendenhall River/Lemon Creek Hydrology	03-002	23,250	-	9,225	9,225	-
Indoor Shooting Range Water Line	NA	36,455	-	36,455	36,455	-
		<u>659,705</u>	-	<u>45,680</u>	<u>522,769</u>	<u>477,089</u>
<b>Federal Pass-Through Grants:</b>						
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	1,500,000	-	-	1,431,267	1,431,267
Aurora Harbor Pump Out Stations	04-003	75,000	-	-	-	-
Indoor Shooting Range Water Line	NA	18,200	-	18,200	18,200	-
		<u>1,693,200</u>	-	<u>18,200</u>	<u>1,449,467</u>	<u>1,431,267</u>
		<u>2,352,905</u>	-	<u>63,880</u>	<u>1,972,236</u>	<u>1,908,356</u>
<b>Total Department of Fish and Game</b>						
<b>Department of Health and Social Services:</b>						
Chemical Dependency Treatment - FY01						
	06-1433	552,291	(3,500)	-	3,500	-
Chemical Dependency Treatment - FY04						
	602-04-410 *	640,000	-	608,000	640,000	32,000
Specifically Impaired - FY04						
	602-04-238 *	77,068	-	73,245	77,068	3,823
Specifically Impaired - FY02						
	06-2238	80,000	(687)	-	687	-
		<u>1,349,359</u>	<u>(4,187)</u>	<u>681,245</u>	<u>721,255</u>	<u>35,823</u>
<b>Federal Pass-Through Grants:</b>						
U.S. Department of Health and Human Services						
Denali Commission						
	90.100	127,500	-	8,603	8,603	-
ASHNHA Emergency Communications						
	93.003	19,350	-	19,350	8,075	(11,275)
ASHNHA Emergency Operations Center						
	93.003	17,661	-	17,661	-	(17,661)
Women's Capacity Expansion - FY02						
	06-2496	20,505	19,415	19,415	-	-
		<u>185,016</u>	<u>19,415</u>	<u>65,029</u>	<u>16,678</u>	<u>(28,936)</u>
		<u>1,534,375</u>	<u>15,228</u>	<u>746,274</u>	<u>737,933</u>	<u>6,887</u>
<b>Total Department of Health and Social Services</b>						

**CITY AND BOROUGH OF JUNEAU**  
**Schedule of State Financial Assistance**  
 Year ended June 30, 2004

State grant or/pass-through grant or/program title	Grant Number	Award Amount	Receivable (deferral) at July 1, 2003	Amount Received	Expenditures	Receivable (deferral) at June 30, 2004
<b>Department of Military and Veterans Affairs:</b>						
Local Emergency Planning Committee FY03	-	30,449	14,494	14,494	-	-
Local Emergency Planning Committee FY04	-	20,000	-	5,080	20,000	14,920
		<u>50,449</u>	<u>14,494</u>	<u>19,574</u>	<u>20,000</u>	<u>14,920</u>
<b>Federal Pass-Through Grants:</b>						
U.S. Department of Defense						
Emergency Management Program FY03	-	12,500	3,125	6,250	3,125	-
Emergency Management Program FY04	-	30,000	-	-	19,850	19,850
FEMA All Hazards	-	17,137	913	17,136	16,223	-
FEMA Cert	-	10,496	1,000	7,335	6,335	-
Community Emergency Response Team	03-08	18,000	-	-	316	316
Pre-Disaster Mitigation Program	PDM 03	10,000	-	10,000	10,000	-
Pre-Disaster Mitigation Program	PDM 03-01d	30,000	-	-	16,066	16,066
		<u>128,133</u>	<u>5,038</u>	<u>40,721</u>	<u>71,915</u>	<u>36,232</u>
U.S. Department of Justice						
State Homeland Security Grant - First Responder	SHSGP 03-05	673,467	-	-	132,899	132,899
U.S. Department of Homeland Security						
State Homeland Security Grant	35549	962,000	-	-	-	-
Total Department of Military and Veterans Affairs						
		<u>1,814,049</u>	<u>19,532</u>	<u>60,295</u>	<u>224,814</u>	<u>184,051</u>
<b>Department of Natural Resources:</b>						
Federal Pass-Through Grants:						
U.S. Department of Interior						
National Park Service						
JUALPA Mine Camp Historic District VI	03404	5,520	-	-	469	469
FY04 Historic Preservation Fund	03417	5,308	-	3,603	-	(3,603)
Casey Shattuck Neighborhood IV	03405	4,831	-	-	88	88
Skagway Travel Grant	03421	3,448	-	-	2,427	2,427
National Register Nomination Juneau Mem. Library	04431	3,581	-	-	163	163
Interpretive Signs/Juneau Downtown Historic District	02-395	12,600	11,000	12,600	1,600	-
Land and Water Conservation Fund - Treadwell Ice Arena	02-00372	154,786	-	-	30,957	30,957
Herbert River Land Purchase Coastal Wetlands	-	553,000	553,000	553,000	-	-
		<u>743,074</u>	<u>564,000</u>	<u>569,203</u>	<u>35,704</u>	<u>30,501</u>

**CITY AND BOROUGH OF JUNEAU**  
**Schedule of State Financial Assistance**  
 Year ended June 30, 2004

State grant or/pass-through grant or/program title	Grant Number	Award Amount	Receivable (deferral) at July 1, 2003	Amount Received	Expenditures	Receivable (deferral) at June 30, 2004
<b>Department of Public Safety:</b>						
Federal Pass-Through Grant:						
U.S. Department of Justice						
COPS Technology Grant FY02	-	976,900	-	239,481	271,219	31,738
Total Department of Public Safety		<u>976,900</u>	<u>-</u>	<u>239,481</u>	<u>271,219</u>	<u>31,738</u>
<b>Department of Revenue:</b>						
State Shared Revenue FY03:						
Aviation Fuel	-	86,724	86,724	86,724	-	-
Liquor Taxes	-	59,200	20,900	20,900	-	-
Raw Fish Tax	-	218,549	218,549	218,549	-	-
State Shared Revenue FY04:						
Aviation Fuel	-	82,015	-	-	82,015	82,015
Liquor Taxes	-	58,800	-	23,400	58,800	35,400
Raw Fish Tax	-	-	-	-	221,435	221,435
		<u>505,288</u>	<u>326,173</u>	<u>349,573</u>	<u>362,250</u>	<u>338,850</u>
<b>Alaska Housing Finance Corporation</b>						
Federal Pass-Through Grants:						
U.S. Department of Housing and Urban Development						
"In Lieu of Tax" receipts FY03	-	45,704	45,704	45,704	-	-
"In Lieu of Tax" receipts FY04	-	35,705	-	-	35,705	35,705
		<u>81,409</u>	<u>45,704</u>	<u>45,704</u>	<u>35,705</u>	<u>35,705</u>
Total Department of Revenue		<u>586,697</u>	<u>371,877</u>	<u>395,277</u>	<u>397,955</u>	<u>374,555</u>
<b>Department of Transportation and Public Facilities:</b>						
Juneau Airport Runway Safety Area Construction and EA	68129	120,675	-	3,768	3,768	-
Snow Removal Equipment and AARF	68546	56,748	35,969	56,117	20,148	-
Juneau Airport Terminal Modifications (AIP 36)	68747	2,333	-	2,333	2,333	-
Juneau Airport Passenger Screening Improvements (AIP 38)	69461	10,529	-	10,529	10,529	-
Juneau Airport EIS Phase III (AIP 39)	67462	43,437	-	844	38,773	37,928
Rehabilitate Taxiway Alpha (AIP 37)	67701	108,533	-	8,400	97,388	88,988
Acquire Snow Removal, Airside and Friction Measuring Equip	67510	14,670	-	-	-	-
Saturation Grant	-	-	-	10,038	10,038	-
		<u>356,925</u>	<u>35,969</u>	<u>92,030</u>	<u>182,977</u>	<u>126,916</u>

CITY AND BOROUGH OF JUNEAU  
Schedule of State Financial Assistance  
Year ended June 30, 2004

State grant or pass-through grant or program title	Grant Number	Award Amount	Receivable (deferral) at July 1, 2003	Amount Received	Expenditures	Receivable (deferral) at June 30, 2004
Federal Pass-Through Grants:						
U.S. Department of Transportation						
Federal Transit Administration						
Juneau Capital Transit Paratransit Van Replacement	68752	191,000	-	-	159,135	159,135
Capital Transit Capital Grant - Purchase Transit Buses	68488	724,220	-	603,346	694,690	91,344
Training Grant CY04	-	8,000	-	-	-	-
Training Grant CY03	-	8,619	-	8,619	8,619	-
Section 18 Grant (Operations)	68754	120,000	-	120,000	120,000	-
		<u>1,051,839</u>		<u>731,965</u>	<u>982,443</u>	<u>250,479</u>
Federal Pass-Through Grants:						
U.S. Department of Transportation						
Federal Highway Administration						
Seatbelt and DUI Overtime Enforcement	OP-03-03-09	7,000	-	6,932	6,932	-
Juneau Transit Development Plan	75614	54,582	29,996	54,582	24,586	-
		<u>61,582</u>	<u>29,996</u>	<u>61,514</u>	<u>31,518</u>	-
Total Department of Transportation and Public Facilities		<u>1,470,346</u>	<u>65,965</u>	<u>885,509</u>	<u>1,196,938</u>	<u>377,395</u>
Total State Financial Assistance						
Total Federal Pass-Through Grants		<u>9,593,036</u>	<u>2,006,204</u>	<u>4,376,668</u>	<u>5,042,769</u>	<u>2,672,306</u>
Total State Direct and Federal Pass-Through Assistance		<u>9,997,181</u>	<u>396,704</u>	<u>2,909,100</u>	<u>4,763,001</u>	<u>1,507,575</u>
		<u>\$ 19,590,217</u>	<u>2,402,908</u>	<u>7,285,768</u>	<u>9,805,770</u>	<u>4,179,880</u>

\*Major Program

CITY AND BOROUGH OF JUNEAU, ALASKA

Notes to Schedule of State Financial Assistance

Year ended June 30, 2004

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	\$ 5,784,124
Proprietary Fund	303,450
Internal Service Funds	<u>159,135</u>
	6,246,709
Less:	
Federal grants passed through the State of Alaska	(4,763,001)
Rounding	(2)
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	737,933
Capital Transit expenditures	8,619
Additional expenditures not included above	36,650
Airport, Hospital, Water and Sewer capital projects	<u>2,775,861</u>
Total State expenditures as reported in the Schedule of State Financial Assistance	\$ <u>5,042,769</u>

CITY AND BOROUGH OF JUNEAU, ALASKA

State Financial Assistance Reports

Chemical Dependency Treatment – FY04

Schedule of Expenditures - Budget and Actual

Year ended June 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance over (under)</u>
Personal Services	\$ 640,000	\$ 640,000	\$ -
	<u>\$ 640,000</u>	<u>\$ 640,000</u>	<u>\$ -</u>

CITY AND BOROUGH OF JUNEAU, ALASKA

State Financial Assistance Reports

Specifically Impaired – FY04

Schedule of Expenditures - Budget and Actual

Year ended June 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance over (under)</u>
Personal Services	<u>\$ 77,100</u>	<u>\$ 77,068</u>	<u>\$ (32)</u>
	<u><u>\$ 77,100</u></u>	<u><u>\$ 77,068</u></u>	<u><u>\$ (32)</u></u>

CITY AND BOROUGH OF JUNEAU, ALASKA

State Financial Assistance Reports

Denali Commission

Schedule of Expenditures - Budget and Actual

Year ended June 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance over (under)</u>
Facility expenses	\$ 34,450	\$ 4,450	\$ (30,000)
Equipment	<u>93,050</u>	<u>4,153</u>	<u>(88,897)</u>
	<u>\$ 127,500</u>	<u>\$ 8,603</u>	<u>\$ (118,897)</u>

CITY AND BOROUGH OF JUNEAU, ALASKA

State Financial Assistance Reports

ASHNHA Emergency Communications

Schedule of Expenditures - Budget and Actual

Year ended June 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance over (under)</u>
Facility expenses	\$ 2,000	\$ -	\$ (2,000)
Equipment	<u>17,350</u>	<u>8,075</u>	<u>(9,275)</u>
	<u>\$ 19,350</u>	<u>\$ 8,075</u>	<u>\$ (11,275)</u>