

CITY AND BOROUGH OF JUNEAU, ALASKA

State Financial Assistance Reports

Year ended June 30, 2002

CITY AND BOROUGH OF JUNEAU, ALASKA

State Financial Assistance Reports

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ELGEE, REHFELD, MERTZ & BARRETT, 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, 2002, and have issued our report thereon dated November 11, 2002. 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 11, 2002.

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 11, 2002

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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, 2002. 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, 2002.

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, 2002, and have issued our report thereon dated November 11, 2002. 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 and Schedules of Expenditures - Budget and Actual (pages 13-15) 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.

Elgee, Relifeld, Mertz & Bennett, LLC

November 11, 2002

CITY AND BOROUGH OF JUNEAU
Schedule of State Financial Assistance
Year ended June 30, 2002

| State grant or/pass-through grant or/program title | Grant Number | Award Amount | Receivable (deferral) at July 1, 2001 | Amount Received | Expenditures | Receivable (deferral) at June 30, 2002 |
|--|--------------|--------------|---|--------------------|--------------|--|
| Department of Community and Economic Development: | | | | | | |
| Direct Program | | | | | | |
| Safe Communities | - | * \$ 755,741 | - | 755,741 | 755,741 | - |
| Fisheries Business Tax | - | 13,793 | - | 13,793 | 13,793 | - |
| State Shared Revenues: | | | | | | |
| Aware | - | 14,133 | - | 14,133 | 14,133 | - |
| JAMI | - | 2,944 | - | 2,944 | 2,944 | - |
| Entitlement | - | * 548,706 | - | 548,706 | 548,706 | - |
| Juneau Receiving Home | - | 9,716 | - | 9,716 | 9,716 | - |
| Nursing Home | - | 12,955 | - | 12,955 | 12,955 | - |
| REACH | - | 7,361 | - | 7,361 | 7,361 | - |
| Roads | - | 34,123 | - | 34,123 | 34,123 | - |
| Gastineau Manor | - | 10,011 | - | 10,011 | 10,011 | - |
| Rehabilitation | - | 36,805 | - | 36,805 | 36,805 | - |
| Hospital | - | 36,805 | - | 36,805 | 36,805 | - |
| Juneau Water and Sewer | 4/92-017 | 900,000 | (32,377) | - | 24,699 | (7,678) |
| Treadwell Ice Arena | 02-DC-018 | * 150,000 | - | 30,000 | 150,000 | 120,000 |
| Municipal Capital Project Matching Grant Program | | | | | | |
| Auke Bay/Marie Drake Fire and ADA Compliance | 94/578-1-002 | 87,500 | 3,422 | 4,830 | 1,408 | - |
| Fire: Station Exhaust Ventilation System | 96/578-5-006 | * 70,000 | 75 | 56,000 | 55,925 | - |
| Fire: Biohazard Cleanup/Decontamination System | 96/578-5-007 | * 105,000 | (21,000) | 28,575 | 52,500 | 2,925 |
| Police: Integrated Computer Records System | 97/578-5-004 | 140,000 | 1,025 | 13,907 | 18,907 | 6,025 |
| ADA Compliance: Accessibility Projects | 98/578-9-001 | 35,000 | 3,028 | 17,508 | 17,004 | 2,524 |
| Parks and Playground Safety Repairs | 99/578-9-005 | 28,000 | 288 | 6,844 | 15,539 | 8,983 |
| 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 | 598 | 13,208 | 16,751 | 4,141 |
| Essential Building Repairs | 00/578-9-003 | 171,500 | (5,234) | 7,197 | 14,021 | 1,590 |
| Deferred Building Maintenance | 01-MG-070 | 264,000 | (42,699) | - | 10,321 | (32,378) |
| Essential Building Repairs | 01-MG-071 | 171,000 | 5,700 | 8,961 | 4,314 | 1,053 |

CITY AND BOROUGH OF JUNEAU

Schedule of State Financial Assistance

Year ended June 30, 2002

| <u>State grant or/pass-through grant or/program title</u> | <u>Grant Number</u> | <u>Award Amount</u> | <u>Receivable (deferral) at July 1, 2001</u> | <u>Amount Received</u> | <u>Expenditures</u> | <u>Receivable (deferral) at June 30, 2002</u> |
|---|---------------------|---------------------|--|----------------------------|---------------------|---|
| Department of Community and Economic Development (cont): | | | | | | |
| Underground Fuel Storage Tanks | 01-MG-072 | 76,000 | 57,634 | 67,475 | 9,841 | - |
| Mt. Jumbo Building Safety | 01-MG-280 | 12,291 | - | - | 24 | 24 |
| Deferred Building Maintenance | 02-MG-065 | 264,000 | - | 28,530 | 36,424 | 7,894 |
| Essential Building Repairs | 02-MG-066 | 171,000 | - | - | - | - |
| Underground Fuel Storage Tanks | 02-MG-067 * | <u>76,000</u> | <u>-</u> | <u>54,585</u> | <u>56,031</u> | <u>1,446</u> |
| | | <u>4,442,336</u> | <u>(29,540)</u> | <u>1,820,713</u> | <u>1,966,802</u> | <u>116,549</u> |
| Federal Pass-Through Grants: | | | | | | |
| U.S. Department of Commerce | | | | | | |
| Alaska Coastal Management FY01 | 810533 | 38,250 | 13,319 | 18,185 | 4,866 | - |
| Alaska Coastal Management FY02 | 820547 | 38,450 | - | 29,485 | 38,450 | 8,965 |
| Alaska Coastal Management Section 6217 | 820548 | 35,100 | - | - | 34,243 | 34,243 |
| U.S. Department of Housing and Urban Development | | | | | | |
| Community Development Block Grant | 801110 | 198,000 | - | 198,000 | 198,000 | - |
| Denali Commission | | | | | | |
| Communities Priorities Program - Treadwell Arena | - | <u>500,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | | <u>809,800</u> | <u>13,319</u> | <u>245,670</u> | <u>275,559</u> | <u>43,208</u> |
| U.S. Department of Agriculture | | | | | | |
| Forest Service | | | | | | |
| Schools and Roads - Grants to States | - | <u>930,246</u> | <u>-</u> | <u>930,246</u> | <u>790,709</u> | <u>(139,537)</u> |
| Total Department of Community and Economic Development | | <u>6,182,382</u> | <u>(16,221)</u> | <u>2,996,629</u> | <u>3,033,070</u> | <u>20,220</u> |
| Department of Education & Early Development: | | | | | | |
| Library Assistance | PLA-02-743-39 | 19,200 | - | 19,200 | 19,200 | - |
| Regional Services Grant | ILC-02-743-89 * | 70,000 | - | 70,000 | 70,000 | - |
| Interlibrary Cooperation Grant - Netlender | ILC-02-743-126 | 2,562 | - | 2,562 | 2,562 | - |
| Museum Grant-In-Aid | - | 8,070 | - | 8,070 | 8,070 | - |
| High School Structural Repairs | 2-94 * | 152,600 | (47,813) | - | 55,378 | 7,565 |

CITY AND BOROUGH OF JUNEAU

Schedule of State Financial Assistance

Year ended June 30, 2002

| State grant or/pass-through grant or/program title | Grant Number | Award Amount | Receivable (deferral) at July 1, 2001 | Amount Received | Expenditures | Receivable (deferral) at June 30, 2002 |
|--|----------------|-------------------|---|--------------------|------------------|--|
| Department of Education & Early Development (cont.): | | | | | | |
| Juneau New Elementary | 3-94 | 9,940,000 | - | - | - | - |
| JDHS Roof Repair | 46-94 | 116,200 | (36,116) | - | - | (36,116) |
| Glacier Valley Roof | 47-94 | 769,300 | (328,709) | - | 87 | (328,622) |
| JDHS Roof Repairs and Replacement | 1-97 | 646,922 | - | - | 31,845 | 31,845 |
| Mendenhall River School Roof Repair | 98-001 | 1,561,456 | (302,008) | - | 875 | (301,133) |
| State Shared Revenue: | | | | | | |
| School Debt Retirement FY01 | - | 1,840,024 | 18,400 | 18,400 | - | - |
| School Debt Retirement FY02 | - | * | 2,642,394 | - | 1,806,355 | 2,642,394 |
| | | <u>17,768,728</u> | <u>(696,246)</u> | <u>1,924,587</u> | <u>2,830,411</u> | <u>209,578</u> |
| Federal Pass-Through Grant: | | | | | | |
| U.S. Department of Education | | | | | | |
| Regional Grant | ILC-02-743-89 | 35,570 | - | 35,570 | 35,570 | - |
| Capital City Libraries Upgrade of Router | ILC-02-743-118 | 12,583 | - | 12,583 | 12,583 | - |
| | | <u>48,153</u> | <u>-</u> | <u>48,153</u> | <u>48,153</u> | <u>-</u> |
| Total Department of Education & Early Development | | <u>17,804,298</u> | <u>(696,246)</u> | <u>1,960,157</u> | <u>2,865,981</u> | <u>209,578</u> |
| Department of Environmental Conservation: | | | | | | |
| Goat Hill Sewer Ph II | 44577 | 722,880 | 36,144 | 36,144 | - | - |
| North Douglas Sewer Design | 44578 | 250,000 | - | - | - | - |
| Auke Bay Wastewater Treatment Plant Expansion | 44579 | 338,000 | 16,900 | 16,900 | - | - |
| Lena Loop Reservoir | 44580 | * | 1,555,000 | 220,000 | 270,378 | 50,378 |
| North Douglas Sewer Expansion Ph I | 44581 | * | 2,095,500 | 451,380 | 801,466 | 741,947 |
| | | <u>4,961,380</u> | <u>724,424</u> | <u>1,124,888</u> | <u>792,325</u> | <u>391,861</u> |

CITY AND BOROUGH OF JUNEAU

Schedule of State Financial Assistance

Year ended June 30, 2002

| <u>State grant or/pass-through grant or/program title</u> | <u>Grant Number</u> | <u>Award Amount</u> | <u>Receivable (deferral) at July 1, 2001</u> | <u>Amount Received</u> | <u>Expenditures</u> | <u>Receivable (deferral) at June 30, 2002</u> |
|---|---------------------|---------------------|--|----------------------------|---------------------|---|
| Department of Environmental Conservation (cont.): | | | | | | |
| Federal Pass-Through Grant: | | | | | | |
| U.S. Department of the Interior | | | | | | |
| Environmental Protection Agency | | | | | | |
| Stormwater Management Development | NP-01-14 | 38,840 | 38,840 | 38,840 | - | - |
| Stormwater Management Development | NP-02-05 | 72,000 | - | 11,422 | 68,862 | 57,440 |
| | | <u>110,840</u> | <u>38,840</u> | <u>50,262</u> | <u>68,862</u> | <u>57,440</u> |
| Total Department of Environmental Conservation | | <u>5,072,220</u> | <u>763,264</u> | <u>1,175,150</u> | <u>861,187</u> | <u>449,301</u> |
| Department of Fish and Game: | | | | | | |
| Amalga Harbor Boat Ramp Rehabilitation | 00-062 | 112,500 | - | - | - | - |
| N. Douglas Island Ramp | 00-017 | 42,500 | - | - | - | - |
| Douglas Harbor Ramp Facility | 01-018 | 100,000 | - | - | - | - |
| | | <u>255,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Federal Pass-Through Grant: | | | | | | |
| U.S. Department of the Interior | | | | | | |
| Fish and Wildlife Service | | | | | | |
| Amalga Harbor Boat Ramp Rehabilitation | 00-062 | 337,500 | - | - | - | - |
| N. Douglas Island Ramp | 00-017 | 127,500 | - | - | - | - |
| Douglas Harbor Ramp Facility | 01-018 | 300,000 | - | - | - | - |
| | | <u>765,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Department of Fish and Game | | <u>1,020,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Department of Health and Social Services: | | | | | | |
| Chemical Dependency Treatment - FY01 | 06-1433 | 556,291 | 141,483 | 138,073 | (6,910) | (3,500) |
| Chemical Dependency Treatment - FY02 | 06-2433 | 556,291 * | - | 417,216 | 556,291 | 139,075 |

CITY AND BOROUGH OF JUNEAU

Schedule of State Financial Assistance

Year ended June 30, 2002

| State grant or/pass-through grant or/program title | Grant Number | Award Amount | Receivable (deferral) at July 1, 2001 | Amount Received | Expenditures | Receivable (deferral) at June 30, 2002 | |
|--|--------------|------------------|---|--------------------|----------------|--|----------------|
| Department of Health and Social Services (cont.): | | | | | | | |
| Specifically Impaired | 06-2238 | * | 80,000 | - | 79,354 | 80,000 | 646 |
| | | | <u>1,192,582</u> | <u>141,483</u> | <u>634,643</u> | <u>629,381</u> | <u>136,221</u> |
| Federal Pass-Through Grant: | | | | | | | |
| U.S. Department of Health and Human Services | | | | | | | |
| Women's Capacity Expansion - FY01 | 06-1496 | 106,174 | 29,214 | 20,666 | (5) | 8,543 | |
| Women's Capacity Expansion - FY02 | 06-2496 | 20,505 | - | - | 19,415 | 19,415 | |
| | | <u>126,679</u> | <u>29,214</u> | <u>20,666</u> | <u>19,410</u> | <u>27,958</u> | |
| Total Department of Health and Social Services | | <u>1,319,261</u> | <u>170,697</u> | <u>655,309</u> | <u>648,791</u> | <u>164,179</u> | |
| Department of Military and Veterans Affairs: | | | | | | | |
| Federal Pass-Through Grant: | | | | | | | |
| U.S. Department of Defense | | | | | | | |
| Local Emergency Planning Committee | - | 29,000 | - | 9,599 | 29,000 | 19,401 | |
| Emergency Management Program | - | 10,000 | 2,500 | 10,000 | 10,000 | 2,500 | |
| Total Department of Military and Veterans Affairs | | <u>39,000</u> | <u>2,500</u> | <u>19,599</u> | <u>39,000</u> | <u>21,901</u> | |
| Department of Natural Resources: | | | | | | | |
| Urban Forestry Grant | - | 15,000 | 5,000 | 12,500 | 7,500 | - | |
| Federal Pass-Through Grants: | | | | | | | |
| U.S. Department of Interior | | | | | | | |
| National Park Service | | | | | | | |
| Historic Building Survey - Casey-Shattuck Neighborhood | 00-335 | 7,260 | 1,894 | 6,074 | 4,180 | - | |
| Historic Preservation Webpage II | 00-337 | 1,650 | 951 | 1,546 | 595 | - | |
| 2001 Alaska CLG Workshop - Travel Grant | 00-348 | 3,984 | 2,530 | 2,014 | (516) | - | |

CITY AND BOROUGH OF JUNEAU

Schedule of State Financial Assistance

Year ended June 30, 2002

| <u>State grant or/pass-through grant or/program title</u> | <u>Grant Number</u> | <u>Award Amount</u> | <u>Receivable (deferral) at July 1, 2001</u> | <u>Amount Received</u> | <u>Expenditures</u> | <u>Receivable (deferral) at June 30, 2002</u> |
|--|---------------------|---------------------|--|----------------------------|---------------------|---|
| Department of Natural Resources (cont.): | | | | | | |
| 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 | - | 2,016 | 2,016 | - |
| Interpretive Signs for Traditional Places | 01-354 | 19,500 | - | - | - | - |
| Land and Water Conservation Fund - Treadwell Arena | 02-00372 | 154,786 | - | - | - | - |
| | | <u>191,680</u> | <u>5,375</u> | <u>11,650</u> | <u>6,275</u> | <u>-</u> |
| Total Department of Natural Resources | | <u>206,680</u> | <u>10,375</u> | <u>24,150</u> | <u>13,775</u> | <u>-</u> |
| Department of Public Safety: | | | | | | |
| Federal Pass-Through Grant: | | | | | | |
| U.S. Department of Justice | | | | | | |
| COPS Technology Grant | - | <u>976,900</u> | <u>-</u> | <u>-</u> | <u>22,850</u> | <u>22,850</u> |
| Department of Revenue: | | | | | | |
| State Shared Revenue FY01: | | | | | | |
| Aviation Fuel | - | 81,733 | 81,733 | 81,733 | - | - |
| Liquor Taxes | - | 53,700 | 28,500 | 28,500 | - | - |
| Raw Fish Tax | - | 238,262 | 238,262 | 238,262 | - | - |
| State Shared Revenue FY02: | | | | | | |
| Aviation Fuel | - | * 85,897 | - | - | 85,897 | 85,897 |
| Liquor Taxes | - | * 59,200 | - | 32,200 | 59,200 | 27,000 |
| Raw Fish Tax | - | * 189,555 | - | - | 189,555 | 189,555 |
| | | <u>708,347</u> | <u>348,495</u> | <u>380,695</u> | <u>334,652</u> | <u>302,452</u> |

CITY AND BOROUGH OF JUNEAU

Schedule of State Financial Assistance

Year ended June 30, 2002

| State grant or/pass-through grant or/program title | Grant Number | Award Amount | Receivable (deferral) at July 1, 2001 | Amount Received | Expenditures | Receivable (deferral) at June 30, 2002 |
|--|--------------|----------------|---|--------------------|----------------|--|
| Department of Revenue (cont.): | | | | | | |
| Alaska Housing Finance Corporation | | | | | | |
| Federal Pass-Through Grant: | | | | | | |
| U.S. Department of Housing and Urban Development | | | | | | |
| "In Lieu of Tax" receipts FY01 | - | 36,435 | 36,435 | 36,435 | - | - |
| "In Lieu of Tax" receipts FY02 | - | 50,203 | - | - | 50,203 | 50,203 |
| | | <u>86,638</u> | <u>36,435</u> | <u>36,435</u> | <u>50,203</u> | <u>50,203</u> |
| Total Department of Revenue | | <u>794,985</u> | <u>384,930</u> | <u>417,130</u> | <u>384,855</u> | <u>352,655</u> |
| Department of Transportation and Public Facilities: | | | | | | |
| Juneau Airport Runway Rehabilitation | 72240 | 179,859 | 1,748 | 1,787 | 39 | - |
| Juneau Capital Transit Capital Grant-Purchase Transit Buses | 67458 | 93,912 | 9,912 | 11,003 | 1,091 | - |
| Juneau Airport Snow Removal Equipment Building Design, Permitting and Site Work | 67642 | 21,873 | - | - | - | - |
| Juneau Glacier Highway/Anka Street Area Improvements | 67898 | 13,285 | 11,500 | 12,300 | 800 | - |
| Juneau Airport Rehabilitate Air Carrier and GA Aprons | 67957 | 32,297 | - | 28 | 28 | - |
| Juneau Airport North Terminal Access Rehabilitation | 67959 | 8,716 | - | 18 | 18 | - |
| Juneau Airport Runway Safety Area Construction and EA | 68129 | 120,675 | - | 1,394 | 1,394 | - |
| Juneau Airport Runway Safety Area Expansion/EIS | 68147 | 23,333 | 4,584 | 23,087 | 18,503 | - |
| | | <u>493,950</u> | <u>27,744</u> | <u>49,617</u> | <u>21,873</u> | <u>-</u> |
| Federal Pass-Through Grants: | | | | | | |
| U.S. Department of Transportation | | | | | | |
| Federal Transit Administration | | | | | | |
| Section 18 Grant (Operations) | 68326 | 84,714 | - | 84,714 | 84,714 | - |
| Juneau Capital Transit Capital Grant - Purch Trans Buses | 67458 | 946,088 | 100,221 | 111,258 | 11,037 | - |
| Juneau Downtown Transit Center - Enviro/Preconstruct | 68271 | 48,750 | - | - | 48,750 | 48,750 |
| Update Capital Transit Development Plan | AK-80-X009 | 25,000 | - | - | - | - |

CITY AND BOROUGH OF JUNEAU

Schedule of State Financial Assistance

Year ended June 30, 2002

| <u>State grant or/pass-through grant or/program title</u> | <u>Grant Number</u> | <u>Award Amount</u> | <u>Receivable (deferral) at July 1, 2001</u> | <u>Amount Received</u> | <u>Expenditures</u> | <u>Receivable (deferral) at June 30, 2002</u> |
|---|---------------------|----------------------|--|----------------------------|---------------------|---|
| Department of Transportation and Public Facilities (cont.): | | | | | | |
| Federal Pass-Through Grants: | | | | | | |
| U.S. Department of Transportation | | | | | | |
| Federal Transit Administration | | | | | | |
| Juneau Capital Transit Capital Grant-Purchase Paratransit Buses | 68328 | <u>87,750</u> | <u>-</u> | <u>82,851</u> | <u>82,851</u> | <u>-</u> |
| | | <u>1,192,302</u> | <u>100,221</u> | <u>278,823</u> | <u>227,352</u> | <u>48,750</u> |
| Federal Pass-Through Grants: | | | | | | |
| U.S. Department of Transportation | | | | | | |
| Federal Highway Administration | | | | | | |
| Planning Grant - Juneau Riverside Drive Corridor Study | 74667 | 66,454 | 37,810 | 66,454 | 28,644 | - |
| Planning Grant - Juneau Transit Development Plan | 74930 | 61,405 | - | - | 61,400 | 61,400 |
| Juneau Glacier Highway/Anka Street Area Improvements | 67898 | <u>119,565</u> | <u>103,500</u> | <u>110,699</u> | <u>7,199</u> | <u>-</u> |
| | | <u>247,424</u> | <u>141,310</u> | <u>177,153</u> | <u>97,243</u> | <u>61,400</u> |
| Total Department of Transportation | | <u>1,933,676</u> | <u>269,275</u> | <u>505,593</u> | <u>346,468</u> | <u>110,150</u> |
| Total State Financial Assistance | | 29,837,323 | 521,360 | 5,947,643 | 6,582,944 | 1,156,661 |
| Total Federal Pass-Through Grants | | <u>5,524,662</u> | <u>367,214</u> | <u>1,818,657</u> | <u>1,645,616</u> | <u>194,173</u> |
| Total State Direct and Federal Pass-Through Assistance | | <u>\$ 35,361,985</u> | <u>888,574</u> | <u>7,766,300</u> | <u>8,228,560</u> | <u>1,350,834</u> |

*Major Program

CITY AND BOROUGH OF JUNEAU, ALASKA

Notes to Schedule of State Financial Assistance

Year ended June 30, 2002

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 | \$ 6,302,852 |
| Proprietary Fund | 357,905 |
| Internal Service Funds | 82,851 |
| | <u>6,743,608</u> |
| Less: | |
| Federal grants passed through the State of Alaska | (1,645,616) |
| Rounding adjustments | (1) |
| Plus: | |
| Alaska Department of Health and Social Services grants to Bartlett Regional Hospital classified as reimbursement for charges in the basic financial statements | 639,948 |
| Airport, Hospital, Water and Sewer capital projects | <u>845,005</u> |
| Total state expenditures as reported in the Schedule of State Financial Assistance | <u>\$ 6,582,944</u> |

CITY AND BOROUGH OF JUNEAU, ALASKA

State Financial Assistance Reports

Chemical Dependency Treatment – FY02

Schedule of Expenditures - Budget and Actual

Year ended June 30, 2002

| | <u>Budget</u> | <u>Actual</u> | <u>Variance over (under)</u> |
|-------------------|-------------------|-------------------|--------------------------------------|
| Personal Services | \$ 555,702 | \$ 555,702 | \$ - |
| Travel | <u>589</u> | <u>589</u> | <u>-</u> |
| | <u>\$ 556,291</u> | <u>\$ 556,291</u> | <u>\$ -</u> |

CITY AND BOROUGH OF JUNEAU, ALASKA

State Financial Assistance Reports

Specifically Impaired

Schedule of Expenditures - Budget and Actual

Year ended June 30, 2002

| | <u>Budget</u> | <u>Actual</u> | <u>Variance over (under)</u> |
|-------------------|------------------|------------------|--------------------------------------|
| Personal Services | \$ 39,030 | \$ 39,030 | \$ - |
| Other | <u>40,970</u> | <u>40,970</u> | <u>-</u> |
| | <u>\$ 80,000</u> | <u>\$ 80,000</u> | <u>\$ -</u> |

CITY AND BOROUGH OF JUNEAU, ALASKA

State Financial Assistance Reports

Women's Capacity Expansion – FY02

Schedule of Expenditures - Budget and Actual

Year ended June 30, 2002

| | <u>Budget</u> | <u>Actual</u> | <u>Variance over (under)</u> |
|-------------------|------------------|------------------|--------------------------------------|
| Personal Services | \$ 10,672 | \$ 10,672 | \$ - |
| Travel | 151 | 151 | - |
| Facility Expense | 75 | - | 75 |
| Supplies | 300 | - | 300 |
| Other | <u>9,307</u> | <u>8,592</u> | <u>715</u> |
| | <u>\$ 20,505</u> | <u>\$ 19,415</u> | <u>\$ 1,090</u> |