

CITY AND BOROUGH OF JUNEAU, ALASKA

State Financial Assistance Reports

Year ended June 30, 2001

CITY AND BOROUGH OF JUNEAU, ALASKA

State Financial Assistance Reports

Table of Contents

	<u>Page</u>
Report on Compliance and on Internal Control Over Financial Reporting Based on an audit of financial statements performed in accordance with <i>Government Auditing Standards</i>	1
Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in accordance with the <i>State of Alaska Audit Guide and Compliance Supplement for State Single Audits</i>	2-3
Schedule of State Financial Assistance	4-8
Notes to Schedule of State Financial Assistance	9
Schedule of Expenditures - Budget and Actual:	
Chemical Dependency	10
Specifically Impaired	11
Women's Capacity Expansion	12



ELGEE, REHFELD & FUNK, LLC  
Certified Public Accountants

9309 Glacier Highway, Suite B-200 · Juneau, Alaska 99801  
Phone: 907-789-3178 · FAX: 907-789-7128

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 general purpose financial statements of the City and Borough of Juneau, Alaska as of and for the year ended June 30, 2001, and have issued our report thereon dated November 7, 2001. 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 7, 2001.

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, Rehfeld & Funk, LLC*

November 7, 2001



**ELGEE, REHFELD & FUNK, LLC**  
*Certified Public Accountants*

9309 Glacier Highway, Suite B-200 · Juneau, Alaska 99801  
Phone: 907-789-3178 · FAX: 907-789-7128

**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, 2001. 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, 2001.

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, 2001, and have issued our report thereon dated November 7, 2001. 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 10-12) are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and in our opinion, is fairly stated, in all material respects, in relation to the general purpose 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.

*Edge, Rehfeld & Funk, LLC*

November 7, 2001

CITY AND BOROUGH OF JUNEAU  
 Schedule of State Financial Assistance  
 Year ended June 30, 2001

State grant or pass-through grant or program title	Grant Number	Award Amount	Receivable (deferral) at July 1, 2000	Amount Received	Expenditures	Receivable (deferral) at June 30, 2001
<b>Department of Community and Economic Development:</b>						
<b>Direct Program</b>						
Juneau Water and Sewer	4/92-017	\$ 900,000	\$ (39,738)	\$ -	\$ 7,124	\$ (32,614)
Safe Communities	-	703,636	-	703,636	703,636	-
Fisheries Business Tax	-	23,605	-	23,605	23,605	-
<b>State Shared Revenues:</b>						
Aware, Inc.	-	14,237	-	14,237	14,237	-
JAMHI	-	2,373	-	2,373	2,373	-
Entitlement	-	548,330	-	548,330	548,330	-
Juneau Receiving Home	-	9,194	-	9,194	9,194	-
Nursing Home	-	13,050	-	13,050	13,050	-
REACH	-	8,601	-	8,601	8,601	-
Roads	-	34,904	-	34,904	34,904	-
Rehabilitation	-	45,972	-	45,972	45,972	-
Hospital	-	37,075	-	37,075	37,075	-
<b>Municipal Capital Project Matching Grant Program</b>						
Auke Bay Elementary School Fire Rated Corridors	94/578-1-002	87,500	59	3,574	6,937	3,422
Facilities Fire and Safety Code Compliance	96/578-5-005	140,000	15,083	15,083	-	-
Fire: Station Exhaust Ventilation System	96/578-5-006	70,000	(10,389)	-	10,464	75
Fire: Biohazard Cleanup/Decontamination System	96/578-5-007	105,000	(21,000)	-	-	(21,000)
ADA Compliance: Accessibility Projects	96/578-9-001	35,000	(2,265)	4,787	7,052	-
Eaglecrest: Replace Hooter Chairlift Cable	96/578-9-004	21,000	-	579	579	-
Police: Integrated Computer Records System	97/578-5-004	140,000	10,548	20,647	11,124	1,025
Fire: Lynn Canal Fire Station Upgrade	97/578-5-005	84,143	12,555	12,555	-	-
ADA Compliance: Accessibility Projects	97/578-9-001	35,000	9,450	13,404	3,954	-
ADA Compliance: Accessibility Projects	98/578-9-001	35,000	(3,500)	1,093	7,621	3,028
Energy Efficiency Improvements Fund	98/578-9-002	35,000	-	28,000	28,000	-
Augustus Brown Pool Gaseous Chlorine System Replacement	98/578-9-007	21,000	-	2,207	2,207	-
General Park and Safety Repairs	98/578-9-008	151,819	4,058	49,326	45,268	-
ADA Compliance: Accessibility Projects	99/578-9-001	35,000	6,458	6,458	-	-
Essential Building Repairs	99/578-9-003	126,000	423	1,123	700	-
Sportsfield Safety Repairs and Major Maintenance	99/578-9-005	52,500	-	-	-	-
Parks and Playground Safety Repairs	99/578-9-005	28,000	-	-	288	-
Underground Fuel Storage Tanks	00/578-4-002	140,000	14,909	15,236	327	-
ADA Compliance: Accessibility Projects	00/578-9-001	35,000	-	5,965	6,563	598
Essential Building Repairs	00/578-9-003	171,500	-	95,501	90,267	(5,234)
Deferred Building Maintenance	00/578-9-004	164,015	56,918	56,918	-	-
Deferred Building Maintenance	01-MG-070	264,000	-	213,836	171,137	(42,699)
Essential Building Repairs	01-MG-071	171,000	-	5,696	11,396	5,700
Underground Fuel Storage Tanks	01-MG-072	76,000	-	8,525	66,159	57,634
Mt. Jumbo Building Safety	01-MG-280	12,291	-	5,825	5,825	-
		<u>4,576,745</u>	<u>53,569</u>	<u>2,007,315</u>	<u>1,923,969</u>	<u>(29,777)</u>

CITY AND BOROUGH OF JUNEAU  
 Schedule of State Financial Assistance  
 Year ended June 30, 2001

State grant or pass-through grant or program title	Grant Number	Award Amount	Receivable (deferral) at July 1, 2000	Amount Received	Expenditures	Receivable (deferral) at June 30, 2001
<b>Department of Community and Economic Development (cont.)</b>						
<b>Federal Pass-Through Grants:</b>						
U.S. Department of Commerce						
Alaska Coastal Management FY00	800792	38,250	8,905	8,905	-	-
Alaska Coastal Management FY01	810533	44,146	-	25,299	38,618	13,319
		<u>82,396</u>	<u>8,905</u>	<u>34,204</u>	<u>38,618</u>	<u>13,319</u>
U.S. Department of Agriculture - Forest Service						
National Forest Receipts		232,593	-	232,593	232,593	-
Total Department of Community and Economic Development		<u>4,891,734</u>	<u>62,474</u>	<u>2,274,112</u>	<u>2,195,180</u>	<u>(16,458)</u>
<b>Department of Education:</b>						
Library Assistance						
Interlibrary Cooperation Grant - Netlender	PLA-01-743-38	18,900	-	18,900	18,900	-
High School Structural Repairs	ILC-01-743-120	3,930	-	3,930	3,930	-
Museum Grant-In-Aid	2-94	152,600	(52,413)	-	4,600	(47,813)
Juneau New Elementary	3-94	9,940,000	-	10,314	10,314	-
JDHS Roof Repair	46-94	116,200	(36,116)	-	-	-
Glacier Valley Roof	47-94 *	769,300	(493,728)	-	165,019	(36,116)
JDHS Roof Repairs and Replacement	1-97	646,922	-	-	-	(328,709)
Mendenhall River School Roof Repair	98-001	1,561,456	(302,232)	-	224	(302,008)
State Shared Revenue:						
School Debt Retirement FY00	-	2,570,021	25,700	25,700	-	-
School Debt Retirement FY01	-	1,840,024	-	1,821,624	1,840,024	18,400
		<u>17,629,667</u>	<u>(858,789)</u>	<u>1,880,468</u>	<u>2,043,011</u>	<u>(696,246)</u>
Federal Pass Through-Grant:						
U.S. Department of Education						
Regional Grant	Reg-01-743-90	77,641	-	77,641	77,641	-
Total Department of Education		<u>17,707,308</u>	<u>(858,789)</u>	<u>1,958,109</u>	<u>2,120,652</u>	<u>(696,246)</u>
<b>Department of Environmental Conservation:</b>						
Goat Hill Sewer Ph II	44577	722,880	36,144	-	-	36,144
North Douglas Sewer Design	44578	250,000	-	32,015	32,015	-
Auke Bay Wastewater Treatment Plant Expansion	44579	338,000	-	-	16,900	16,900
Lena Loop Reservoir	44580 *	1,555,000	-	771,497	991,497	220,000
North Douglas Sewer Expansion Ph I	44581 *	2,095,500	-	230,519	681,899	451,380
Stormwater Management Development	NP-01-14	88,500	-	-	38,840	38,840
Total Department of Environmental Conservation		<u>5,049,880</u>	<u>36,144</u>	<u>1,034,031</u>	<u>1,761,151</u>	<u>763,264</u>
<b>Department of Fish and Game:</b>						
Amalga Harbor Boat Ramp Rehabilitation	00-062	75,000	-	-	-	-
Douglas Harbor Ramp Facility	01-018	100,000	-	-	-	-
		<u>175,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY AND BOROUGH OF JUNEAU  
 Schedule of State Financial Assistance  
 Year ended June 30, 2001

State grant or/pass-through grant or/program title	Grant Number	Award Amount	Receivable (deferral) at July 1, 2000	Amount Received	Expenditures	Receivable (deferral) at June 30, 2001
<b>Department of Fish and Game (cont.)</b>						
<b>Federal Pass-Through Grant:</b>						
U.S. Department of the Interior						
Fish and Wildlife Service						
Amalga Harbor Boat Ramp Rehabilitation	00-062	225,000	-	-	-	-
Recreational Boat Sewage Pumpout Station Improvements	00-078	24,500	-	24,500	24,500	-
Douglas Harbor Ramp Facility	01-018	300,000	-	-	-	-
Total Department of Fish and Game		<u>724,500</u>	-	<u>24,500</u>	<u>24,500</u>	-
<b>Department of Health and Social Services:</b>						
Community Mental Health Services FY00						
Chemical Dependency Treatment	06-0210	631,364	464,589	464,589	-	-
Specifically Impaired - FY00	06-1433	556,291	-	414,219	555,702	141,483
Specifically Impaired - FY01	06-0238	68,210	68,210	68,210	-	-
Alaska Youth Initiative FY00	06-1238	80,000	-	68,800	68,800	-
	06-0251	31,160	9,033	26,967	17,934	-
		<u>1,367,025</u>	<u>541,832</u>	<u>1,042,785</u>	<u>642,436</u>	<u>141,483</u>
<b>Federal Pass-Through Grant:</b>						
U. S. Department of Justice						
Title V - Delinquency Prevention FY00	06-0777	39,895	-	1,186	1,186	-
Title V - Delinquency Prevention FY01	06-1777	39,895	-	39,895	39,895	-
Women Empowered Safe and Sober Program (WESS)	06-1496	106,174	-	44,980	74,194	29,214
Total Department of Health and Social Services		<u>1,552,989</u>	<u>541,832</u>	<u>1,128,846</u>	<u>757,711</u>	<u>170,697</u>
<b>Department of Military and Veterans Affairs:</b>						
<b>Federal Pass-Through Grant:</b>						
U. S. Department of Defense						
Emergency Management Program	-	10,000	-	-	2,500	2,500
Department of Natural Resources:		<u>15,000</u>	-	-	<u>5,000</u>	<u>5,000</u>
Urban Forestry Grant	-	-	-	-	-	-
<b>Federal Pass-Through Grants:</b>						
U.S. Department of Interior						
National Park Service						
Stabilization at Jualna Mine Camp Historic District, Ph. IV	99-329	6,892	1,170	4,384	3,214	-
Historic Building Survey - Casey-Shattuck Neighborhood	00-335	7,260	-	86	1,980	1,894
Historic Preservation Webpage II	00-337	1,650	-	-	951	951
2001 Alaska CLG Workshop - Travel Grant	00-348	3,984	-	-	2,530	2,530
Stabilization at Jualna Mine Camp Historic District, Ph. V	01-353	4,500	-	-	-	-



CITY AND BOROUGH OF JUNEAU  
 Schedule of State Financial Assistance  
 Year ended June 30, 2001

State grant or pass-through grant or program title	Grant Number	Award Amount	Receivable (deferral) at July 1, 2000	Amount Received	Expenditures	Receivable (deferral) at June 30, 2001
Department of Natural Resources (cont.):						
Federal Pass-Through Grants:						
U.S. Department of Interior						
National Park Service		19,500	-	-	-	-
Interpretive Signs for Traditional Places	01-354	43,786	1,170	4,470	8,675	5,375
Total Department of Natural Resources		58,786	1,170	4,470	13,675	10,375
Department of Public Safety:						
Federal Pass-Through Grant:						
U.S. Department of Transportation						
National Highway Traffic Safety Administration, Sec. 402		2,133	2,133	2,133	-	-
Safety Awareness Program	PS-00-04-04					
Department of Revenue:						
State Shared Revenue FY00:						
Aviation Fuel	-	84,505	84,505	84,505	-	-
Liquor Taxes	-	65,200	35,300	35,300	-	-
Raw Fish Tax	-	175,840	175,840	175,840	-	-
State Shared Revenue FY01:						
Aviation Fuel	-	81,733	-	81,733	81,733	-
Liquor Taxes	-	53,700	-	25,200	53,700	28,500
Raw Fish Tax	-	238,262	-	-	238,262	238,262
Total Department of Revenue		699,240	295,645	402,578	373,695	266,762
Alaska Housing Finance Corporation						
Federal Pass-Through Grant:						
"In Lieu of Tax" receipts FY00	-	42,362	42,362	42,362	-	-
"In Lieu of Tax" receipts FY01	-	36,435	-	-	36,435	36,435
Total Department of Revenue		78,797	42,362	42,362	36,435	36,435
Total Department of Revenue		778,037	338,007	444,940	410,130	303,197
Department of Transportation and Public Facilities:						
Airport Improvements III	71740	10,156	68	68	-	-
Airport Main Ramp Taxiway Improvements	72004	41,125	-	1,291	1,291	-
Juneau Airport Improvements V	72149	16,250	-	496	496	-
Juneau Airport Runway Rehabilitation	72240	179,859	1,873	9,228	9,103	1,748
Juneau Capital Transit Capital Grant-Purchase Transit Buses	67458	93,912	-	80,365	90,277	9,912
Juneau Airport Security Control System	67636	6,563	1,192	1,685	493	-
Juneau Airport Snow Removal Equipment Building Design, Permitting and Site Work	67642	21,873	755	755	-	-
Juneau Capital Transit Capital Grant-Purchase Paratransit Buses	67658	9,396	7,754	7,754	-	-

CITY AND BOROUGH OF JUNEAU  
 Schedule of State Financial Assistance  
 Year ended June 30, 2001

State grant or/pass-through grant or/program title	Grant Number	Award Amount	Receivable (deferral) at July 1, 2000	Amount Received	Expenditures	Receivable (deferral) at June 30, 2001
<b>Department of Transportation and Public Facilities (cont):</b>						
Juneau Glacier Highway/Anka Street Area Improvements	67898	13,285	-	1,100	12,600	11,500
Juneau Airport Rehabilitate Air Carrier and GA Aprons	67957	32,297	6,032	7,048	1,016	-
Juneau Airport Snow Removal Equipment Purchase	67958	8,000	5,464	5,464	-	-
Juneau Airport North Terminal Access Rehabilitation	67959	8,716	7,792	8,073	281	-
Egan Drive 2.5 Mile Intersection Improvements	68045	20,000	-	20,000	20,000	-
Juneau Airport Runway Safety Area Construction and EA	68129	120,675	-	115,513	115,513	-
Juneau Airport Runway Safety Area Expansion/EIS	68147	23,333	-	246	4,830	4,584
Twin Lakes Revegetation - MOU	-	40,000	32,000	32,000	-	-
Duck Creek Culvert - MOU	-	30,000	-	-	237	237
		<u>675,440</u>	<u>62,930</u>	<u>291,086</u>	<u>256,137</u>	<u>27,981</u>
<b>Federal Pass-Through Grants:</b>						
U.S. Department of Transportation						
Federal Transit Administration						
Section 18 Grant (Operations)	68071	80,679	-	80,679	80,679	-
Juneau Capital Transit Capital Grant - Purchase Transit Buses	67458	946,088	5,461	812,585	907,345	100,221
Juneau Capital Transit Capital Grant-Purchase Paratransit Buses	67658	94,652	78,403	78,403	-	-
Juneau Capital Transit Capital Grant-Purchase Paratransit Buses	68328	87,750	-	-	-	-
		<u>1,209,169</u>	<u>83,864</u>	<u>971,667</u>	<u>988,024</u>	<u>100,221</u>
<b>Federal Pass-Through Grants:</b>						
U.S. Department of Transportation						
Federal Highway Administration						
Planning Grant - Juneau Transportation Assessment Report II	74434	100,000	19,310	100,000	80,690	-
Planning Grant - Juneau Riverside Drive Corridor Study	74667	66,454	-	-	37,810	37,810
Juneau Glacier Highway/Anka Street Area Improvements	67898	119,565	-	9,900	113,400	103,500
		<u>286,019</u>	<u>19,310</u>	<u>109,900</u>	<u>231,900</u>	<u>141,310</u>
Total Department of Transportation		<u>2,170,628</u>	<u>166,104</u>	<u>1,372,653</u>	<u>1,476,061</u>	<u>269,512</u>
Total State Direct Financial Assistance		<u>30,187,997</u>	<u>131,331</u>	<u>6,658,263</u>	<u>7,005,399</u>	<u>478,467</u>
Total Federal Pass-Through Grants		<u>2,757,998</u>	<u>157,744</u>	<u>1,585,531</u>	<u>1,756,161</u>	<u>328,374</u>
Total State Direct and Federal Pass-Through Assistance		<u>\$ 32,945,995</u>	<u>\$ 289,075</u>	<u>\$ 8,243,794</u>	<u>\$ 8,761,560</u>	<u>\$ 806,841</u>

\*Major Program

CITY AND BOROUGH OF JUNEAU, ALASKA

Notes to Schedule of State Financial Assistance

Year ended June 30, 2001

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 general purpose financial statements. State and federal financial assistance received directly from state agencies as well as state financial assistance passed through other government 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 general purpose financial statements.

Relationship to General Purpose Financial Statements

The following is a reconciliation of state revenues reported in the City and Borough's general purpose financial statements to state expenditures reported in the schedule of state financial assistance:

Governmental Fund Types State revenues	\$ 28,354,812
Proprietary Fund Types:	
Non-Operating and Operating State revenues	<u>1,101,738</u>
	29,456,550
Less:	
City and Borough of Juneau School District state assistance which was reported separately	22,708,184
Federal grants passed through the State of Alaska	1,756,161
Rounding adjustments	1
Plus:	
State moneys included in Airport, Harbors, Hospital, Water and Sewer capital projects	<u>2,013,195</u>
Total state expenditures as reported in the Schedule of State Financial Assistance	\$ <u>7,005,399</u>

CITY AND BOROUGH OF JUNEAU, ALASKA

State Financial Assistance Reports

Chemical Dependency

Schedule of Expenditures - Budget and Actual

Year ended June 30, 2001

	<u>Budget</u>	<u>Actual</u>	Variance favorable (unfavorable)
Personal Services	\$ 555,702	\$ 555,702	\$ -
Other	<u>589</u>	<u>-</u>	<u>589</u>
	<u>\$ 556,291</u>	<u>\$ 555,702</u>	<u>\$ 589</u>

CITY AND BOROUGH OF JUNEAU, ALASKA

State Financial Assistance Reports

Specifically Impaired

Schedule of Expenditures - Budget and Actual

Year ended June 30, 2001

	<u>Budget</u>	<u>Actual</u>	Variance favorable (unfavorable)
Personal Services	\$ 39,030	\$ 33,566	\$ 5,464
Other	<u>40,970</u>	<u>35,234</u>	<u>5,736</u>
	<u>\$ 80,000</u>	<u>\$ 68,800</u>	<u>\$ 11,200</u>

CITY AND BOROUGH OF JUNEAU, ALASKA

State Financial Assistance Reports

Women's Capacity Expansion

Schedule of Expenditures - Budget and Actual

Year ended June 30, 2001

	<u>Budget</u>	<u>Actual</u>	Variance favorable (unfavorable)
Personal Services	\$ 42,687	\$ 42,687	\$ -
Travel	6,054	1,980	4,074
Facility Expense	300	28	272
Supplies	1,500	121	1,379
Equipment	2,416	-	2,416
Other	<u>40,986</u>	<u>29,378</u>	<u>11,608</u>
	<u>\$ 93,943</u>	<u>\$ 74,194</u>	<u>\$ 19,749</u>