CITY AND BOROUGH OF JUNEAU, ALASKA

FEDERAL FINANCIAL ASSISTANCE REPORTS

Year Ended June 30, 2019
CITY AND BOROUGH OF JUNEAU, ALASKA

FEDERAL FINANCIAL ASSISTANCE REPORTS

Year Ended June 30, 2019

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INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City and Borough of Juneau, Alaska (City and Borough) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City and Borough’s basic financial statements, and have issued our report thereon dated December 20, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City and Borough’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City and Borough’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City and Borough’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.
**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City and Borough's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Elgee Rehfeld*

December 20, 2019
INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

We have audited the City and Borough of Juneau, Alaska’s (City and Borough) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the City and Borough’s major federal programs for the year ended June 30, 2019. The City and Borough’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

The City and Borough’s financial statements include the operations of the City and Borough of Juneau School District, which expended $5,804,099 in federal awards which is not included in the schedule during the year ended June 30, 2019. Our compliance audit, described below, did not include the operations of the City and Borough of Juneau School District because the component unit had its own audit in accordance with the Uniform Guidance.

Management’s Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the City and Borough’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance 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 federal program occurred. An audit includes examining, on a test basis, evidence about the City and Borough’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 on compliance for each major federal program. However, our audit does not provide a legal determination of the City and Borough’s compliance.

**Opinion on Each Major Federal Program**

In our opinion, the City and Borough complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

**Report on Internal Control over Compliance**

Management of the City and Borough is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City and Borough’s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City and Borough’s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate
remaining fund information of the City and Borough as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City and Borough’s basic financial statements. We issued our report thereon dated December 20, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the Uniform Guidance) and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Elgee Rehfeld

December 20, 2019
### U.S. Department of Homeland Security

**State Pass-Through Grant:**
- Alaska Department of Commerce, Community, and Economic Development:
  - **Community Assistance Programs-SSSE**
    - **Catologue of Federal Domestic Assistance Number**: EMS-2017-RX-0003
    - **Program or Award Amount**: 97.023
    - **Receivable (Deferral) at June 30, 2018**: $973
    - **Amount Received**: $973
    - **Expenditures**: $0
    - **Receivable (Deferral) at June 30, 2019**: $0

**State Pass-Through Loan:**
- Alaska Department of Military and Veterans Affairs:
  - **2015 State Homeland Security Grant Program**
    - **Catologue of Federal Domestic Assistance Number**: EMW-2015-SS-00026-S01
    - **Program or Award Amount**: 97.067
    - **Receivable (Deferral) at June 30, 2018**: $580,798
    - **Amount Received**: $83,095
    - **Expenditures**: $63,292
    - **Receivable (Deferral) at June 30, 2019**: $19,398
  - **2016 State Homeland Security Grant Program**
    - **Catologue of Federal Domestic Assistance Number**: EMW-2016-SS-0002
    - **Program or Award Amount**: 97.067
    - **Receivable (Deferral) at June 30, 2018**: $231,948
    - **Amount Received**: $1,948
    - **Expenditures**: $45,842
    - **Receivable (Deferral) at June 30, 2019**: $21,115
  - **2017 State Homeland Security Grant Program**
    - **Catologue of Federal Domestic Assistance Number**: EMW-2017-SS-00048-S01
    - **Program or Award Amount**: 97.067
    - **Receivable (Deferral) at June 30, 2018**: $192,018
    - **Amount Received**: -$21,115
    - **Expenditures**: $63,292
    - **Receivable (Deferral) at June 30, 2019**: $21,115
  - **2018 State Homeland Security Grant Program**
    - **Catologue of Federal Domestic Assistance Number**: EMW-2018-SS-00045-S01
    - **Program or Award Amount**: 97.067
    - **Receivable (Deferral) at June 30, 2018**: $328,725
    - **Amount Received**: -$7,725
    - **Expenditures**: $53,633
    - **Receivable (Deferral) at June 30, 2019**: $45,908

**2017 Emergency Management Performance Grant**
- **Catologue of Federal Domestic Assistance Number**: EMS-2017-EP-00001-S01
  - **Program or Award Amount**: 97.042
  - **Receivable (Deferral) at June 30, 2018**: $160,000
  - **Amount Received**: $93,426
  - **Expenditures**: $168,952
  - **Receivable (Deferral) at June 30, 2019**: $84,474

**2018 Emergency Management Performance Grant**
- **Catologue of Federal Domestic Assistance Number**: EMS-2018-EP-00002-S01
  - **Program or Award Amount**: 97.042
  - **Receivable (Deferral) at June 30, 2018**: $160,000
  - **Amount Received**: $75,526
  - **Expenditures**: $298,039
  - **Receivable (Deferral) at June 30, 2019**: $84,474

**Total U.S. Department of Homeland Security**
- **Receivable (Deferral) at June 30, 2019**: $86,421

### U.S. Environmental Protection Agency

**State Pass-Through Loan:**
- Alaska Department of Environmental Conservation:
  - **Clean Water State Revolving Fund Cluster**
    - **Glacier Highway Sewer Improvements**
      - **Catologue of Federal Domestic Assistance Number**: 445311
      - **Program or Award Amount**: 66.458
      - **Receivable (Deferral) at June 30, 2018**: $1,791,595
      - **Amount Received**: $35,784
      - **Expenditures**: $2,785,591
    - **Biosolids Treatment Project**
      - **Catologue of Federal Domestic Assistance Number**: 445251
      - **Program or Award Amount**: 66.458
      - **Receivable (Deferral) at June 30, 2018**: $16,666,000
      - **Amount Received**: $13,183,849
      - **Expenditures**: $15,969,440
      - **Receivable (Deferral) at June 30, 2019**: $2,746,189
    - **Total Clean Water State Revolving Fund Cluster**
      - **Receivable (Deferral) at June 30, 2019**: $84,474

  - **Drinking Water State Revolving Fund Cluster**
    - **Eagles Edge Water System Replacement**
      - **Catologue of Federal Domestic Assistance Number**: 445411
      - **Program or Award Amount**: 66.468
      - **Receivable (Deferral) at June 30, 2018**: $232,950
      - **Amount Received**: $225,496
      - **Expenditures**: $225,496
    - **Water Main Replacement Egan Drive - 10th to Main Street (Design)**
      - **Catologue of Federal Domestic Assistance Number**: 445221
      - **Program or Award Amount**: 66.468
      - **Receivable (Deferral) at June 30, 2018**: $1,550,600
      - **Amount Received**: $15,213
      - **Expenditures**: $3,618
      - **Receivable (Deferral) at June 30, 2019**: $11,595
    - **Total Drinking Water State Revolving Fund Cluster**
      - **Receivable (Deferral) at June 30, 2019**: $11,595

**Total U.S. Environmental Protection Agency**
- **Receivable (Deferral) at June 30, 2019**: $170,895
### U.S. Department of Agriculture:

**State Pass-Through Grant:**

Alaska Department of Commerce, Community, and Economic Development:

**Forest Service Schools and Roads Cluster**

- **Schools and Roads - Grants to States FY13, Title III Forest Timber Receipts**
  - [10.665] 63,591 (63,591) - - (63,591)
- **Schools and Roads - Grants to States FY14, Title III Forest Timber Receipts**
  - [10.665] 51,024 (51,024) - - (51,024)
- **Schools and Roads - Grants to States FY15, Title III Forest Timber Receipts**
  - [10.665] 48,483 (48,483) - - (48,483)
- **Schools and Roads - Grants to States FY16, Title III Special Projects**
  - [10.665] 47,550 (47,550) - - (47,550)
- **Schools and Roads - Grants to States FY18, Title III**
  - [10.665] 42,275 (42,275) - - (42,275)
- **Schools and Roads - Grants to States FY19, Title III**
  - [10.665] 39,368 445,964 - 39,368 - (39,368)
- **Schools and Roads - Grants to States FY19, Title I**
- **Schools and Roads - Grants to States FY19, Title I**
  - [10.665] 39,368 30,800 - 39,368 - (39,368)

**Total Forest Service Schools and Roads Cluster**

- 770,335 (252,923) 517,412 478,044 (292,291)

**Total U.S. Department of Agriculture**

- 770,335 (252,923) 517,412 478,044 (292,291)

### U.S. Department of Transportation:

**Federal Transit Administration**:

State Pass-Through Grants:

Alaska Department of Transportation and Public Facilities:

- **Alaska Community Transit - Section 5311 Grant (FY19 Operating Grant)**
  - 2511-19-0100 20.509 1,000,000 - 848,870 1,000,000 151,130
- **Purchase Replacement Std 35 ft Bus & 30 ft Bus**

- 1,035,225 - 884,095 1,035,225 151,130

- **FFY2019 High Visability Enforcement - DUI Events**
  - 405d MSHVE-19-01-FA(A)-6 20.616 13,560 - - 930 930 -

- 13,560 - - 930 930 -

**Federal Transit Cluster**

- **Support Vehicles**
  - AK-04-X023 20.500 106,476 106,476 106,476 - -
- **Purchase Replacement Std 35 ft Bus & 30 ft Bus**
  - AK-2016-013 20.526 1,175,760 934,984 934,984 223,390 223,390
- **Purchase Replacement Std 35 ft Bus & 30 ft Bus**
  - AK-2017-011 20.526 1,612,080 942,741 1,199,793 257,053 -
- **Purchase Replacement Std 35 ft Bus**
  - AK-34-0007 20.526 407,630 - - - -
- **Construct Maintenance Facility**
  - AK-2016-013 20.526 800,000 - - 42,663 42,663
- **Support Equipment/Facilities Equipment**
  - AK-2017-011 20.526 208,191 - - - -
- **Support Equipment/Facilities Equipment**
  - AK-04-X028 20.500 243,321 - - - -
- **Support Equipment/Facilities Equipment**
  - AK-04-X023 20.500 148,488 - - - -

**Total Federal Transit Cluster**

- 4,701,946 1,984,201 2,241,253 523,106 417,183

**Total Federal Transit Administration**

- 5,750,731 1,984,201 3,126,278 1,559,261 417,183

(continued)

See notes to schedule of expenditures of federal awards.
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<th>Federal Agency/Pass-through Agency/Program Title</th>
<th>Pass-through Grantor's Number</th>
<th>Catalogue of Federal Domestic Assistance Number</th>
<th>Program or Award Amount</th>
<th>Receivable (Deferral) at June 30, 2018</th>
<th>Amount Received</th>
<th>Expenditures</th>
<th>Receivable (Deferral) at June 30, 2019</th>
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<td><strong>National Highway Traffic Safety Administration:</strong></td>
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<tr>
<td>Alaska Department of Transportation and Public Facilities:</td>
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<tr>
<td>Highway Safety Cluster</td>
<td></td>
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<tr>
<td>JPD Comprehensive Traffic Safety Plan</td>
<td>402 PT-18-06-00(C)</td>
<td>20.600</td>
<td>58,900</td>
<td>-</td>
<td>54,589</td>
<td>54,589</td>
<td>-</td>
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<tr>
<td>Comprehensive Traffic Safety Plan</td>
<td>402 PT-19-06-00(C)</td>
<td>20.600</td>
<td>38,265</td>
<td>-</td>
<td>13,900</td>
<td>21,456</td>
<td>7,556</td>
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<td>Seatbelt Overtime Enforcement FFY18</td>
<td>402 PT-18-06-00(A)-6</td>
<td>20.600</td>
<td>8,880</td>
<td>2,855</td>
<td>2,855</td>
<td>-</td>
<td>-</td>
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<td>Seatbelt Overtime Enforcement FFY19</td>
<td>402 PT-19-06-00(A)-6</td>
<td>20.600</td>
<td>8,160</td>
<td>-</td>
<td>-</td>
<td>3,071</td>
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<td><strong>Total Highway Safety Cluster</strong></td>
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<td></td>
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<td>114,205</td>
<td>2,855</td>
<td>71,344</td>
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<tr>
<td><strong>Total National Highway Traffic Safety Administration</strong></td>
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<td></td>
<td></td>
<td></td>
<td>114,205</td>
<td>2,855</td>
<td>71,344</td>
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<td><strong>Federal Aviation Administration:</strong></td>
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<tr>
<td>Construct Apron; Install Perimeter Fencing</td>
<td>3-02-0133-064-2015</td>
<td>20.106</td>
<td>813,773</td>
<td>3,473</td>
<td>5,830</td>
<td>2,357</td>
<td>-</td>
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<tr>
<td>Expand Aircraft Rescue &amp; Fire Fighting (ARFF) Building</td>
<td>3-02-0133-065-2016</td>
<td>20.106</td>
<td>2,200,312</td>
<td>48,489</td>
<td>87,852</td>
<td>43,788</td>
<td>4,425</td>
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<td>Construct Apron (Northwest)</td>
<td>3-02-0133-066-2016</td>
<td>20.106</td>
<td>3,333,750</td>
<td>44,877</td>
<td>32,997</td>
<td>11,880</td>
<td>-</td>
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<tr>
<td>Construct Snow Removal Equipment Building (SREB)</td>
<td>3-02-0133-067-2016</td>
<td>20.106</td>
<td>16,694,036</td>
<td>551,618</td>
<td>446,953</td>
<td>176,622</td>
<td>281,287</td>
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<tr>
<td>Rehabilitate Taxiways A, B, C &amp; D; Runway Incursion Mitigation (RIM), Design</td>
<td>3-02-0133-068-2016</td>
<td>20.106</td>
<td>656,250</td>
<td>65,625</td>
<td>65,625</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Design for Rehabilitate Taxiway A, D-1 Relocation, Taxiway E Alignment</td>
<td>3-02-0133-071-2017</td>
<td>20.106</td>
<td>1,979,062</td>
<td>248,664</td>
<td>810,803</td>
<td>1,008,486</td>
<td>446,347</td>
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<tr>
<td>Improve Seaplane Base</td>
<td>3-02-0133-072-2017</td>
<td>20.106</td>
<td>765,000</td>
<td>37,113</td>
<td>380,216</td>
<td>555,919</td>
<td>212,816</td>
</tr>
<tr>
<td>Construct NW Apron Phase 2, Construct NE Apron Phase 3</td>
<td>3-02-0133-073-2017</td>
<td>20.106</td>
<td>10,125,000</td>
<td>16,980</td>
<td>2,355,430</td>
<td>8,595,820</td>
<td>6,257,371</td>
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<tr>
<td>Aquire Snow Removal Equipment and Command Vehicle</td>
<td>3-02-0133-074-2017</td>
<td>20.106</td>
<td>4,823,551</td>
<td>974</td>
<td>1,474</td>
<td>2,087,279</td>
<td>2,086,779</td>
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<tr>
<td>Energy Efficiency Equipment/Infrastructure (Ramp Lighting Replacement)</td>
<td>3-02-0133-075-2017</td>
<td>20.106</td>
<td>240,000</td>
<td>9,206</td>
<td>11,054</td>
<td>1,848</td>
<td>-</td>
</tr>
<tr>
<td>Improve Terminal Building, Passenger Boarding Bridge (Gate 2)</td>
<td>3-02-0133-076-2018</td>
<td>20.106</td>
<td>1,801,875</td>
<td>-</td>
<td>1,585,068</td>
<td>1,648,554</td>
<td>63,486</td>
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<tr>
<td>Construct Sand &amp; Chemical Storage Building (Design Only)</td>
<td>3-02-0133-077-2018</td>
<td>20.106</td>
<td>529,688</td>
<td>-</td>
<td>476,719</td>
<td>504,455</td>
<td>27,736</td>
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<tr>
<td>Reconstrucnt North Terminal Building (Design)</td>
<td>3-02-0133-078-2018</td>
<td>20.106</td>
<td>634,735</td>
<td>-</td>
<td>634,735</td>
<td>634,735</td>
<td>-</td>
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<tr>
<td>Construct Sand and Chemical Storage Building, Phase 2 (Construction)</td>
<td>3-02-0133-079-2018</td>
<td>20.106</td>
<td>9,985,312</td>
<td>-</td>
<td>667,923</td>
<td>5,198,916</td>
<td>4,530,993</td>
</tr>
<tr>
<td>Rehabilitate Taxiway A and E; Construct Taxiway D1; Acquire Emergency Generator; Relocation Airfield Lighting Vault</td>
<td>3-02-0133-080-2019</td>
<td>20.106</td>
<td>25,402,903</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Federal Aviation Administration</strong></td>
<td></td>
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<td></td>
<td></td>
<td>79,955,247</td>
<td>937,265</td>
<td>6,861,950</td>
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<tr>
<td><strong>Total U.S. Department of Transportation</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>85,850,183</td>
<td>2,924,321</td>
<td>10,059,572</td>
</tr>
</tbody>
</table>

See notes to schedule of expenditures of federal awards.

- 8 -
<table>
<thead>
<tr>
<th>Federal Agency/Pass-through Agency/Program Title</th>
<th>Pass-through Grantor's Number</th>
<th>Catalogue of Federal Domestic Assistance Number</th>
<th>Program or Award Amount</th>
<th>Receivable (Deferral) at June 30, 2018</th>
<th>Amount Received</th>
<th>Expenditures</th>
<th>Receivable (Deferral) at June 30, 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>U.S. Department of the Interior:</strong></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Office of the Secretary:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payments in Lieu of Taxes FY18</td>
<td>15.226</td>
<td>2,823,756</td>
<td>(2,823,756)</td>
<td></td>
<td>2,823,756</td>
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<td></td>
</tr>
<tr>
<td>Payments in Lieu of Taxes FY19</td>
<td>15.226</td>
<td>2,373,449</td>
<td>-</td>
<td>2,373,449</td>
<td></td>
<td></td>
<td>(2,373,449)</td>
</tr>
<tr>
<td><strong>Total Office of the Secretary</strong></td>
<td>5,197,205</td>
<td>(2,823,756)</td>
<td>2,373,449</td>
<td>2,823,756</td>
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<td></td>
<td>(2,373,449)</td>
</tr>
<tr>
<td>National Park Service:</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>State Pass-Through Grants:</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Alaska Department of Natural Resources:</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Juneau Historic Preservation Plan, Phase 2</td>
<td>HPF 17003</td>
<td>15.904</td>
<td>25,000</td>
<td>1,374</td>
<td>21,860</td>
<td></td>
<td>20,486</td>
</tr>
<tr>
<td>NAPC Forum 2018</td>
<td>HPF 17017</td>
<td>15.904</td>
<td>5,863</td>
<td>-</td>
<td>5,593</td>
<td></td>
<td>5,593</td>
</tr>
<tr>
<td>Treadwell Mine Building - Interpretive Signs</td>
<td>HPF 17010</td>
<td>15.904</td>
<td>7,842</td>
<td>-</td>
<td>7,842</td>
<td></td>
<td>7,842</td>
</tr>
<tr>
<td><strong>Total National Park Service</strong></td>
<td>38,705</td>
<td>1,374</td>
<td>35,295</td>
<td>33,921</td>
<td></td>
<td></td>
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<td>Fish and Wildlife Service:</td>
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<tr>
<td>State Pass-Through Grants:</td>
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<tr>
<td>Alaska Department of Fish and Game:</td>
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<td></td>
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<td></td>
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<tr>
<td>Fish and Wildlife Cluster</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amalga Harbor Fish Cleaning Float</td>
<td>15-049</td>
<td>15.605</td>
<td>37,500</td>
<td>547</td>
<td>-</td>
<td>30,981</td>
<td>31,528</td>
</tr>
<tr>
<td>Taku Harbor Transient Moorage Facility Repairs</td>
<td>Coop # 180000722</td>
<td>15.605</td>
<td>112,500</td>
<td>18,094</td>
<td>112,500</td>
<td>94,406</td>
<td></td>
</tr>
<tr>
<td><strong>Total Fish and Wildlife Cluster</strong></td>
<td>150,000</td>
<td>18,641</td>
<td>112,500</td>
<td>125,387</td>
<td></td>
<td></td>
<td>31,528</td>
</tr>
<tr>
<td>Total Fish and Wildlife Service</td>
<td>150,000</td>
<td>18,641</td>
<td>112,500</td>
<td>125,387</td>
<td></td>
<td></td>
<td>31,528</td>
</tr>
<tr>
<td><strong>Total U.S. Department of the Interior</strong></td>
<td>5,385,910</td>
<td>(2,803,741)</td>
<td>2,521,244</td>
<td>2,983,064</td>
<td></td>
<td></td>
<td>(2,341,921)</td>
</tr>
</tbody>
</table>

See notes to schedule of expenditures of federal awards.
## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

### Year Ended June 30, 2019

### Federal Agency/Pass-through Agency/Program Title

<table>
<thead>
<tr>
<th>Federal Agency/Pass-through Agency/Program Title</th>
<th>Pass-through Grantor’s Number</th>
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<th>Amount Received</th>
<th>Expenditures</th>
<th>Receivable (Deferral) at June 30, 2019</th>
</tr>
</thead>
</table>

### Institute of Museum and Library Services:

#### State Pass-Through Grant:

- **Continuing Education FY19**
  - N/A
  - 45.310
  - 7,500
  - -
  - -
- **Alaska Mail Services**
  - ILC-19-743-01
  - 45.310
  - 229,086
  - -
  - 204,720
  - 204,720
  - -
  - -
- **Museums Alaska Regional Conference Attendance Award**
  - N/A
  - 45.312
  - 1,250
  - -
  - 1,250
  - 1,250
  - -
  - -

**Total Institute of Museum and Library Services**

- 237,836
- -
- 205,970
- 205,970
- -

### U.S. Department of Health and Human Services:

#### Health Resources and Services Administration:

- **Alaska Department of Health and Social Services:**
  - Alaska Rural Small Hospital Improvement Program (SHIP 18)
    - H3HRH00026
    - 93.301
    - 7,054
    - 7,054
    - 7,054
    - -
    - -
  - **Total Health Resources and Services Administration**
    - 7,054
    - 7,054
    - 7,054
    - -
    - -

#### Substance Abuse and Mental Health Services Administration:

- **Alaska Department of Health and Social Services:**
  - Medication Assisted Treatment Expansion Grant - A Subawardee
    - 602-238-18002
    - 93.788
    - 350,000
    - 61,605
    - 61,605
    - -
    - -
  - Medication Assisted Treatment Expansion Grant
    - 602-238-17002
    - 93.243
    - 175,000
    - 34,513
    - 34,513
    - -
    - -
  - Medically Assisted Treatment Expansion Grant
    - 602-238-19002
    - 93.243
    - 350,000
    - -
    - 286,623
    - 346,676
    - 60,053
  - **Total Substance Abuse and Mental Health Services Administration**
    - 525,000
    - 34,513
    - 321,136
    - 346,676
    - 60,053

#### Office of the Secretary:

- **Alaska Department of Health and Social Services:**
  - Healthcare Organization Preparedness FFY15
    - 1U90TP000501-04
    - 93.889
    - 29,264
    - -
    - -
    - -
  - Healthcare Organization Preparedness FFY14
    - 1U90TP000501-03
    - 93.889
    - 20,148
    - 8,321
    - 8,321
    - -
    - -
  - **Total Office of the Secretary**
    - 49,412
    - 8,321
    - 8,321
    - -
    - -

**Total U.S. Department of Health and Human Services**

- 931,466
- 111,493
- 398,116
- 346,676
- 60,053

### U.S. Department of Justice:

#### Bureau of Justice Assistance:

- **Bullet Proof Vests**
  - 2016BUBX16081765
    - 16.607
    - 7,153
    - 4,143
    - 4,143
    - -
    - -
  - 2017BUBX17088549
    - 16.607
    - 4,470
    - -
    - 1,539
    - 3,694
    - 2,155
  - 2018BUBX18094122
    - 16.607
    - 8,003
    - -
    - -
    - -
    - -
  - **Total Bureau of Justice Assistance**
    - 19,626
    - 4,143
    - 5,682
    - 3,694
    - 2,155

**Total U.S. Department of Justice**

- 19,626
- 4,143
- 5,682
- 3,694
- 2,155

**Total Federal Expenditures**

- $115,090,963
- $13,623,077
- $30,209,519
- $29,170,712
- $12,584,271

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See notes to schedule of expenditures of federal awards.
General
The accompanying schedule of expenditures of federal awards (SEFA) presents the activity of all federal financial assistance programs of the City and Borough of Juneau, Alaska (City and Borough). The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Federal awards received directly from federal agencies, as well as federal financial assistance passed through the State of Alaska and other agencies, are included in the SEFA. The City and Borough’s reporting entity is defined in Note 1 to the City and Borough’s basic financial statements.

Basis of Accounting
Expenditures reported on the accompanying SEFA are presented using the modified-accrual and accrual basis of accounting, which are described in Note 1 to the City and Borough’s basic financial statements. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, Cost Principles for State, Local and Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the SEFA represent grant funds returned for previously reimbursed unallowable costs or reclassification of expenses previously reported for on-going capital projects to other funding sources. The City and Borough has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Subrecipients
The City and Borough does not pass through federal funds to subrecipients, therefore there are no amounts provided to subrecipients on the SEFA.

Relationship to Basic Financial Statements
The following is a reconciliation of federal revenues reported in the City and Borough’s basic financial statements to federal expenditures reported in the schedule of expenditures of federal awards:

Federal revenues as reported in the basic financial statements:

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
$ 3,314,835

Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds
127,750

Plus:

Amounts reported as federal expenditures in the schedule of expenditures of federal awards, but not reported as federal revenue in the basic financial statements:

Federal grants passed through the State of Alaska  2,168,464

Federal grant and loan sources reported as capital contributions in Juneau International Airport, Boat Harbors, and Dock enterprise funds 23,342,237

(continued)
Plus (continued):
    Federal grant revenue sources reported in Bartlett Regional
    Hospital enterprise fund as charges for services 346,676

Less:
Amounts reported as federal revenue in the basic financial
statements but not included in the schedule of expenditures of
federal awards:
    Municipality of Anchorage memorandum of agreement reported
    as federal revenue (1,499)
    Juneau International Airport Transportation Security
    Administration reimbursement reported as federal revenue (127,750)

    Total federal expenditures per schedule of expenditures of
    federal awards $ 29,170,712
SUMMARY OF AUDITOR’S RESULTS

Financial Statements
Type of auditor’s report issued: Unmodified
Internal control over financial reporting:
• Material weakness(es) identified? ___ Yes x No
• Significant deficiency(ies) identified that are not considered to be material weakness(es)? ___ Yes x None reported
Noncompliance material to financial statements noted? ___ Yes x No

Federal Awards
Type of auditor’s report issued on compliance for major programs: Unmodified
Internal control over major programs:
• Material weakness(es) identified? ___ Yes x No
• Significant deficiency(ies) identified that are not considered to be material weakness(es)? ___ Yes x None reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ___ Yes x No

Major programs:

<table>
<thead>
<tr>
<th>CFDA#</th>
<th>Program</th>
</tr>
</thead>
<tbody>
<tr>
<td>15.226</td>
<td>Payments in Lieu of Taxes</td>
</tr>
<tr>
<td>10.665</td>
<td>Forest Service Schools and Roads Cluster</td>
</tr>
<tr>
<td>66.458</td>
<td>Clean Water State Revolving Fund Cluster</td>
</tr>
</tbody>
</table>

Dollar threshold used to distinguish between type A and type B programs: $ 875,121
Auditee qualified as low-risk auditee? x Yes ___ No

FINANCIAL STATEMENT FINDINGS
None to report for fiscal year 2019.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
None to report for fiscal year 2019.
FINANCIAL STATEMENT FINDINGS

None reported for fiscal year 2018.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported for fiscal year 2018.