

**Dept: Financial Services  
Div: Accounting  
Measures & Statistical Accomplishments**

The FNSB intends to measure the success of this section by the use of the following measures, over time.

<u>Measures</u>	<u>2005/06 Actual</u>	<u>2006/07 Actual</u>	<u>2007/08 Actual</u>	<u>2008/09* Budget</u>	<u>2009/10** Budget</u>
Measure 1. Earned Certificate of Achievement for Excellence in Financial Reporting from GFOA	Yes	Yes	Yes	Yes	Yes
Measure 2. Received unqualified "clean" audit opinion on Borough's financial statements	Yes	Yes	Yes	Yes	Yes
Measure 3. Maintained timely and accurate accounting records?	Yes	Yes	Yes	Yes	Yes
Measure 4. Met grantor/regulatory requirements, including compliance reports timely and accurately	Yes	Yes	Yes	Yes	Yes
Measure 5. Processed payments to vendor: timely and accurately	Yes	Yes	Yes	Yes	Yes
<b><u>Additional Statistics and Accomplishments:</u></b>					
Staff overtime hours worked	n/a	896	860	760 **	760
Number of nonscheduled days worked	n/a	97	127	130 **	130
<b>Annual Financial Audit, Annual State and Federal Single (Grant) Audits</b>					
Material weaknesses or significant deficiencies	No	No	No	No	No
Findings, questioned costs, or disallowed costs	No	No	No	No	No
Total revenues	\$124.5 M	\$139.8 M	\$139.9 M	\$139.8 M	\$139.9 M
State grant expenditure:	\$15.8 M	\$21.6 M	\$18.9 M	\$18.5 M	\$22.5 M
Federal grant expenditure:	\$8.3 M	\$5.2 M	\$8.0 M	\$4.8 M	\$6.1 M
Audit tasks performed & schedules prepared	243	250	249	250	250
Report pages	276	302	295	300	300
Financial statements, footnotes, RSI prepared	106	110	104	110	105
Additional info schedules, statistical tables and transmittal letter pages prepared	55	62	68	60	70
<b>General Ledger Section (GL)/ Support Staff (SS)</b>					
Funds maintained / Line-item accounts maintained (GL)	34 / 787	34 / 815	34 / 833	34 / 815	34 / 833
Active (annual) operating cost centers (GL)	268	268	261	268	268
Active (inception-to-date) projects (GL)	606	701	758	800	800
Purchase orders reviewed (including TAs)	3,126	3,217	3,266	4,239 ^	4,200
Budget transactions / Journal entries processed (GL)	1,708	1,664	1,583	1,700	1,600
Capital assets tracked (GL)	6,349	6,433	7,743	8,000 ^	8,125
Ordinances / fiscal notes reviewed & booked (GL,SS)	49	38	49	49 ^	49
Bank accounts / reconciliations (GL)	16 / 192	31 / 302	18 / 216	18 / 216	18 / 216
<b>Accounts Payable (AP)/ Support Staff (SS)</b>					
Invoiced purchases processed for payment (AP,SS)	26,404	25,611	26,291	26,000	26,500
AP and payroll check runs per year (AP,SS)	325	329	310	330	330
Vendor & payroll checks/ EFTs distributed (SS)	22,227	22,231	21,982	23,000	23,000
Payments made / late fees incurred	n/a	n/a	\$66.7M/\$963	\$80M/\$200	\$82M/\$400
Vendor statements reconciled (AP)	768	960	950	1,000	1,000
IRS Forms 1099 issued (AP)	205	209	218	218	220
<b>Grants Monitoring, Compliance, &amp; Reporting</b>					
Grant project cost centers / amount of grant	760 / \$243M	840 / \$280M	953 / \$299M	950 / \$315M	1000 / \$315M
Reports / invoices filed and billed	1,100	1,100	1,700	1,700 ^	1,700
Subgrant agreements written / reports reviewed	30 / 100	25 / 100	34 / 400	34 / 400 ^	34 / 400
Financial reviews of HSS application	11	11	10	10	10
<b>Other Compliance Reporting</b>					
Quarterly reports to Bentley Trust and APOC	8	8	8	8	8
IRS Forms 8038, bonds and leases	16	12	19	19	19
Unclaimed property report to State of Alaska	1	1	0	1	1
Annual arbitrage calculations for the IRS	10	11	12	12	12
Financial assurances for the landfill & UST	2	2	2	2	2
Status reports for State-reimbursed capital projects for schools (bond- & cash-funded)	14	14	16	14	9
Amount of revenue lost if not filed timely	\$11.4 M	\$11.5 M	\$11.0 M	\$9.5 M	\$9.5 M

\* per the FY2009 Approved Budget

\*\* estimated

^ adjusted FY2009 estimate

n/a not available