

CITY AND BOROUGH OF JUNEAU, ALASKA

State Financial Assistance Reports

Year Ended June 30, 2012

CITY AND BOROUGH OF JUNEAU, ALASKA

State Financial Assistance Reports

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# ELGEE REHFELD MERTZ, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITORS' 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 the basic financial statements of the City and Borough of Juneau, Alaska (City and Borough) as of and for the year ended June 30, 2012, and have issued our report thereon dated January 15, 2013. We conducted our audit 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.

### ***Internal Control over Financial Reporting***

Management of the City and Borough is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the City and Borough's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City and Borough's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City and Borough's internal control over financial reporting.

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 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.

Our consideration of the 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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs as items 2012-01 and 2012-02 that we consider to be significant deficiencies in internal control over financial reporting. 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.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the City and Borough's financial statements are free of 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*.

The City and Borough's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the City and Borough's response and, accordingly, we express no opinion on it.

We noted certain matters that we have reported to management of the City and Borough in a separate letter dated January 15, 2013.

This report is intended solely for the information and use of the Assembly, management, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Handwritten signature in cursive script, appearing to read "ERM".

January 15, 2013

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## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH *STATE OF ALASKA AUDIT GUIDE AND COMPLIANCE SUPPLEMENT FOR STATE SINGLE AUDITS*

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

### **Compliance**

We have audited the compliance of the City and Borough of Juneau, Alaska (City and Borough) with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that could have a direct and material effect on each of the City and Borough's major state programs for the year ended June 30, 2012. The City and Borough's major state programs are identified in the accompanying Schedule of State Financial Assistance. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major state programs is the responsibility of the City and Borough's management. Our responsibility is to express an opinion on the City and Borough's compliance based on our audit.

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 *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'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 on the City and Borough's compliance with those requirements.

In our opinion, the City and Borough complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2012.

### **Internal Control Over Compliance**

The management of the City and Borough 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's internal control over compliance with requirements that could have a direct and material effect on a major state program as a basis for designing our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, 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 state 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 state program will not be prevented, or detected and corrected on a timely basis.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of State Financial Assistance and Schedule of Expenditures - Budget and Actual

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, 2012, and have issued our report thereon dated January 15, 2013, which contained an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the City and Borough's financial statements. The accompanying Schedule of State Financial Assistance and Schedule of Expenditures - Budget and Actual are presented for purposes of additional analysis as required by *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* and are not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 State Financial Assistance and Schedule of Expenditures - Budget and Actual are fairly stated in all material respects, in relation to the financial statements as a whole.

This report is intended solely for the information and use of the Assembly, management, others within the entity, and the State of Alaska and is not intended to be and should not be used by anyone other than these specified parties.



January 15, 2013

CITY AND BOROUGH OF JUNEAU, ALASKA

Schedule of State Financial Assistance

Year Ended June 30, 2012

State of Alaska grant or program title	Grant number	Award amount	Receivable (deferral) at June 30, 2011	Amount received	Expenditures	Receivable (deferral) at June 30, 2012
Department of Administration:						
Employer Relief Balance SFY2012 - City and Borough of Juneau	*	ER 126 HB108	\$ 4,057,161	\$ -	\$ 4,057,161	\$ 4,057,161
Employer Relief Balance SFY2012 - Bartlett Regional Hospital	*	ER 219 HB108	<u>3,461,310</u>	<u>-</u>	<u>3,461,310</u>	<u>3,461,310</u>
Total Department of Administration			<u>7,518,471</u>	<u>-</u>	<u>7,518,471</u>	<u>-</u>
Alaska Energy Authority:						
Juneau Ground Source Heat Pump Construction		2195393	<u>1,450,000</u>	<u>204,415</u>	<u>204,409</u>	<u>23,939</u>
						<u>23,945</u>
Alaska Housing Finance Corporation:						
Community Homeless Coordinator		CHC-11-CBJ-1	<u>80,000</u>	<u>-</u>	<u>-</u>	<u>40,000</u>
						<u>40,000</u>
Department of Commerce, Community, and Economic Development:						
Direct Program:						
Fisheries Business Tax		-	18,489	-	13,098	18,489
Community Revenue Sharing	*	-	2,713,112	-	2,713,112	2,713,112
Designated Legislative Grant Program:						
Hagevig Fire Training Center Design and Repair		08-DC-407	1,000,000	50,534	51,540	19,007
Juneau School District Safety Upgrades		09-DC-479	147,000	-	11,510	11,558
Commercial Passenger Vessel Dock Retaining Wall Repair and Replacement		09-DC-555	1,500,000	330,137	422,640	92,713
Cruise Ship Dock Improvements	*	11-DC-645	9,000,000	2,224,057	4,386,673	3,470,583
JACC Electrical and Facility Upgrades		11-DC-242	50,000	10,001	41,684	31,683
Melvin Park Playground		11-DC-243	25,000	4,163	12,609	8,446
Capital Park Playground		11-DC-241	25,000	11,569	11,569	-
Sewage System Major Repairs and Expansion		11-DC-246	1,500,000	58,191	58,191	-
School District Technology Infrastructure Upgrades		11-DC-245	26,000	-	713	713
Auke Bay Harbor Improvements	*	12-DC-368	5,000,000	-	1,184	487,135
Lands Department Affordable Housing		12-DC-369	90,000	-	13,000	13,000
School District Technology Upgrade		12-DC-370	275,000	-	198,737	272,028
Juneau Arts & Culture Center Lighting Upgrades		12-DM-107	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>
Total Department of Commerce, Community, and Economic Development			<u>21,419,601</u>	<u>2,688,652</u>	<u>7,986,260</u>	<u>7,188,467</u>
						<u>1,890,859</u>
Department of Education and Early Development:						
Library Assistance		PLA-12-742-36	19,500	-	19,500	19,500
Museum Grant in Aid FY12		-	9,243	-	9,242	9,242
Debt Retirement Program						
School Debt Retirement FY11		-	12,276,261	122,764	122,764	-
School Debt Retirement FY12	*	-	<u>12,525,688</u>	<u>-</u>	<u>12,400,432</u>	<u>12,525,688</u>
Total Department of Education and Early Development			<u>24,830,692</u>	<u>122,764</u>	<u>12,551,938</u>	<u>12,554,430</u>
						<u>125,256</u>

(continued)

See notes to schedule of state financial assistance.

CITY AND BOROUGH OF JUNEAU, ALASKA

Schedule of State Financial Assistance

Year Ended June 30, 2012

State of Alaska grant or program title	Grant number	Award amount	Receivable (deferral) at June 30, 2011	Amount received	Expenditures	Receivable (deferral) at June 30, 2012
Department of Environmental Conservation:						
North Douglas Sewer Phase II	44582	2,533,375	89,670	-	-	89,670
West Mendenhall Valley Sewer Expansion	44588	2,422,755	80,705	-	36,411	117,116
North Douglas Sewer Expansion Phase III	44589	1,461,351	171,930	-	-	171,930
East Valley Reservoir/Jordan Creek Rehabilitation	44590	486,918	7,174	-	6,256	13,430
North Douglas Sewer Expansion Phase IV	* 44592	1,752,000	274,732	-	914,085	1,188,817
CCFR Equipment Purchase and Training	MOU	<u>10,000</u>	-	<u>10,000</u>	<u>10,000</u>	-
Total Department of Environmental Conservation		<u>8,666,399</u>	<u>624,211</u>	<u>10,000</u>	<u>966,752</u>	<u>1,580,963</u>
Department of Fish and Game:						
Montana Creek Access Improvements	COOP-11-075	<u>7,000</u>	-	-	<u>1,233</u>	<u>1,233</u>
Department of Health and Social Services:						
Nurse Practitioner Services	0611-120	12,000	-	12,000	12,000	-
Tobacco Cessation Intervention - FY11	601-11-110	105,000	13,329	13,329	-	-
Tobacco Cessation Intervention - FY12	601-12-110	116,500	-	95,029	116,500	21,471
Comprehensive Behavioral Health Treatment and Recovery Program - FY11	602-11-243	675,414	33,772	33,772	-	-
Comprehensive Behavioral Health Treatment and Recovery Program - FY12	* 602-12-243	650,414	-	552,171	650,414	98,243
RRC Women's Outpatient - FY11	602-11-551	67,863	8,342	8,342	-	-
RRC Women's Outpatient - FY12	602-12-551	<u>159,530</u>	-	<u>140,958</u>	<u>159,530</u>	<u>18,572</u>
Total Department of Health and Social Services		<u>1,786,721</u>	<u>55,443</u>	<u>855,601</u>	<u>938,444</u>	<u>138,286</u>
Department of Military and Veterans Affairs:						
Local Emergency Planning Committee FY12	12LEPC-GR35602	12,143	-	2,385	12,010	9,625
Local Emergency Planning Committee FY11	11LEPC-GR35602	11,279	10,292	10,292	-	-
Mt. Juneau Active Avalanche Study for Local Hazard Mitigation Plan Update	1796.0012	<u>8,625</u>	-	-	<u>7,107</u>	<u>7,107</u>
Total Department of Military and Veterans Affairs		<u>32,047</u>	<u>10,292</u>	<u>12,677</u>	<u>19,117</u>	<u>16,732</u>
Department of Revenue:						
State Shared Revenue FY12:						
Aviation Fuel	-	77,540	-	-	77,540	77,540
Liquor Taxes	-	61,050	-	44,950	61,050	16,100
Raw Fish Tax	* -	422,230	-	-	422,230	422,230
Commercial Passenger Vessel Excise Taxes	* -	4,096,730	-	4,096,730	1,354,547	(2,742,183)
State Shared Revenue FY11:						
Aviation Fuel	-	70,865	70,865	70,865	-	-
Liquor Taxes	-	46,150	12,200	12,200	-	-
Raw Fish Tax	-	<u>430,561</u>	<u>430,561</u>	<u>430,561</u>	-	-
Total Department of Revenue		<u>5,205,126</u>	<u>513,626</u>	<u>4,655,306</u>	<u>1,915,367</u>	<u>(2,226,313)</u>

(continued)

See notes to schedule of state financial assistance.



CITY AND BOROUGH OF JUNEAU, ALASKA

Schedule of State Financial Assistance

Year Ended June 30, 2012

State of Alaska grant or program title	Grant number	Award amount	Receivable (deferral) at June 30, 2011	Amount received	Expenditures	Receivable (deferral) at June 30, 2012
Department of Transportation and Public Facilities:						
JNU North Douglas Highway Extension	68013	600,000	92,442	-	6,635	99,077
JNU Construct Runway Safety Area (AIP 48)	68271	386,842	57,996	-	-	57,996
JNU Runway Safety Area Construct Aircraft Apron NE & NW Quad Phase II (AIP 49)	68395	276,476	1,153	-	14,957	16,110
JNU Runway Safety Area Construct Aircraft Apron NE & NW Quad Phase III (AIP 50)	69310	409,918	(117,645)	-	159,563	41,918
JNU Airport SRE Building (AIP 51)	69416	37,941	-	18,971	7,998	(10,973)
JNU Airport Runway Safety Area Construction IV and V (AIP 52 and AIP 53)	69613	166,922	-	83,461	166,922	83,461
JNU Airport Runway Safety Area Construction Phase VI (AIP 54)	67892	161,575	-	80,788	26,825	(53,963)
Statter Harbor Moorage Improvements	11-HG-001	5,000,000	-	-	7,378	7,378
State Transit Match	ASGR-12-101	136,870	-	-	135,642	135,642
Total Department of Transportation and Public Facilities		<u>7,176,544</u>	<u>33,946</u>	<u>183,220</u>	<u>525,920</u>	<u>376,646</u>
Alaska Mental Health Trust Authority:						
Mobility Management	AMHTA-MM-12-101	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>1,105</u>	<u>1,105</u>
Total State Financial Assistance		<u>\$ 78,182,601</u>	<u>\$ 4,253,349</u>	<u>\$ 33,977,882</u>	<u>\$ 31,693,245</u>	<u>\$ 1,968,712</u>

\* Major Program

See notes to schedule of state financial assistance.

CITY AND BOROUGH OF JUNEAU, ALASKA

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2012

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 (City and Borough). The City and Borough's reporting entity is defined in Note 1 to the City and Borough's basic financial statements. State 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:

Statement of Changes in Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	\$ 20,774,832
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Statement of Changes in Revenues, Expenditures, and Changes in Net Assets:	
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Proprietary Funds	5,561,495
Internal Service Fund	523,573

Plus:

Amounts reported as state expenditures in the Schedule of State Financial Assistance, but not reported as state revenues in the basic financial statements:

State grant revenue sources reported as capital contributions in Airport, Harbors, Port, Water and Sewer enterprise funds	6,746,604
Bartlett Regional Hospital grant revenues reported as operating revenues	138,286
Juneau School District grant revenue	272,741

Less:

Amounts reported as state revenue in the basic financial statements but not included in the Schedule of State Financial Assistance:

Federal grants passed through the State of Alaska or reported as state sources in the capital projects and operations	(2,304,256)
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Amounts reported as state revenue in the basic financial statements but do not meet the definition of state financial assistance	<u>(20,030)</u>
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Total state expenditures as reported in the Schedule of State Financial Assistance	<u>\$ 31,693,245</u>
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CITY AND BOROUGH OF JUNEAU, ALASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2012

**SECTION I – SUMMARY OF AUDITORS’ RESULTS**

***Financial Statements***

Type of auditors’ report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified?      Yes   x   No
- Significant deficiency (ies) identified that are not considered to be material weaknesses?   x   Yes      None reported

Noncompliance material to financial statements noted?      Yes   x   No

***State Financial Assistance***

Type of auditors’ report issued on compliance for major programs: Unqualified

Internal control over major programs:

- Material weakness(es) identified?      Yes   x   No
- Significant deficiency (ies) identified that are not considered to be material weaknesses?      Yes   x   None reported

Dollar threshold used to distinguish a State major program:     \$    300,000

**SECTION II – FINANCIAL STATEMENT FINDINGS**

**Finding: 2012-01      Significant Deficiency - Internal Controls over Financial Reporting – Absence of Documented Accounting Procedures Manual**

Criteria:                      City and Borough ordinance 57.05.090, *Fiscal procedures manual*, requires City and Borough management to develop an accounting policies manual as follows:

*“The department of administration and finance shall prepare and adopt a fiscal procedures manual outlining those fiscal and accounting policies and procedures which will serve as a guide to supplement this title. Such manual shall be supplemented or revised as the director of the department shall deem necessary.”*

Condition:                      The City and Borough has not developed and maintained a Fiscal Procedures Manual as required by City and Borough code.

Questioned costs:              There are no questioned costs associated with this finding.

CITY AND BOROUGH OF JUNEAU, ALASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2012

Effect: Certain important and rather complex tasks associated with the annual close of the CBJ's accounting records and the production of its financial reports are not properly documented, and are known by very few individuals. The CBJ is required by its bond covenants and federal regulations to produce these reports within certain timeframes. The lack of documented procedures makes it difficult to train individuals in instances of extended vacancies in key positions. It also exposes CBJ to inaccuracies in financial reporting and missing its reporting deadlines.

Cause: The Finance Department has not devoted sufficient resources to the development of a Financial Procedures Manual which properly documents important accounting and financial reporting tasks.

Recommendation: We recommend that Finance Department staff develop accounting procedures manuals as outlined above. The City and Borough should consider outsourcing such project as we believe that outsourcing costs will be recovered through lower overtime costs and more efficient training and utilization of staff time after the manuals have been developed.

Views of responsible Officials: Management concurs with the finding. See corrective action plan.

**Finding: 2012-02 Significant Deficiency - Internal Controls over Financial Reporting – Accounting Close and Audit Preparation**

Criteria: Generally accepted accounting principles and OMB Circular A-110 (Subpart C, Section 21) require that entities maintain a system of internal controls to provide reasonable assurance regarding the achievement of objectives in the following three categories:

- Effectiveness and efficiency of operations
- Reliability of financial reporting; and
- Compliance with applicable laws and regulations

Condition: The City and Borough of Juneau did not maintain adequate internal controls over timely and accurate general ledger and supporting schedules reconciliations.

Questioned costs: There are no questioned costs associated with this finding.

CITY AND BOROUGH OF JUNEAU, ALASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2012

Effect: Significant accounts, funds and schedules were not reconciled on a timely basis during the year. Many were done as part of the year end close or subsequent to year end. Several versions of fund statements, note disclosures and grant schedules were provided to the auditors. Several audit adjustments and other changes to the financial statements identified during the audit were necessary to properly state the financial statements and related schedules.

Cause: The cumulative impact of turnover and vacancies in finance department positions, lack of documentation of accounting procedures, work load issues brought about by position vacancies, and the protracted accounting systems implementation project all contributed to delays in regular and timely accounting closing as well as limited self- and cross- review by the accountants of the CAFR exhibits before those were provided to the auditors.

Recommendation: We recommend a monthly close of all significant account balances and transaction classes occur on a timely basis.

Views of responsible

Officials: Management concurs with the finding. See corrective action plan.

**SECTION III – STATE AWARD FINDINGS AND QUESTIONED COSTS**

None to report for fiscal year 2012.

CITY AND BOROUGH OF JUNEAU, ALASKA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2012

**FINANCIAL STATEMENT FINDINGS**

None reported for fiscal year 2011.

**STATE AWARD FINDINGS AND QUESTIONED COSTS**

None reported for fiscal year 2011.

CITY AND BOROUGH OF JUNEAU, ALASKA

CORRECTIVE ACTION PLAN

Year Ended June 30, 2012

Corrective Action Plan 2012-01

Management will develop and maintain a fiscal procedures manual that would outline daily, monthly, quarterly and annual accounting and finance tasks. Such manual will be documented concurrently, if feasible, during streamlining regular accounting closes procedures.

Corrective Action Plan 2012-02

Management commit resources to assure that Finance staff turnover is addressed immediately. Management and lead staff assure that accounting subsystems and general ledger are closed on a monthly basis. Develop management reports and control schedules that facilitate timely review and analysis of the financial information to assure accuracy and consistency.

Anticipated Completion Date for Both Findings

June 2013

Person to Contact

Bob Bartholomew  
Finance Director  
City and Borough of Juneau  
907-586-0300  
155 S. Seward Street  
Juneau, Alaska 99801

CITY AND BOROUGH OF JUNEAU, ALASKA  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
 Comprehensive Behavioral Health Treatment and Recovery Program (602-12-243)  
 Year Ended June 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Personal services	\$ 649,051	\$ 649,321	\$ (270)
Travel	<u>1,363</u>	<u>1,093</u>	<u>270</u>
	<u>\$ 650,414</u>	<u>\$ 650,414</u>	<u>\$ -</u>

See independent auditors' report.