

CITY AND BOROUGH OF JUNEAU, ALASKA

State Financial Assistance Reports

Year Ended June 30, 2013

CITY AND BOROUGH OF JUNEAU, ALASKA

State Financial Assistance Reports

Table of Contents

	<u>Page</u>
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 <i>Government Auditing Standards</i>	1-2
Independent Auditor's Report on Compliance for Each Major State Program and Report on Internal Control over Compliance Required by the <i>State of Alaska Audit Guide and Compliance Supplement for State Single Audits</i>	3-5
Schedule of State Financial Assistance	6-8
Notes to Schedule of State Financial Assistance	9
Schedule of Findings and Questioned Costs	10
Summary Schedule of Prior Audit Findings	11
Schedule of Expenditures - Budget and Actual: Comprehensive Behavioral Health Treatment and Recovery Program	12

ELGEE REHFELD MERTZ, LLC

CERTIFIED PUBLIC ACCOUNTANTS

9309 Glacier Highway, Suite B-200 • Juneau, Alaska 99801
907.789.3178 • FAX 907.789.7128 • www.ermcpa.com

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, 2013, 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 13, 2013.

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.

Handwritten signature in black ink, consisting of the letters 'ERM' in a cursive, stylized font.

December 13, 2013

ELGEE REHFELD MERTZ, LLC

CERTIFIED PUBLIC ACCOUNTANTS

9309 Glacier Highway, Suite B-200 • Juneau, Alaska 99801
907.789.3178 • FAX 907.789.7128 • www.ermcpa.com

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE *STATE OF ALASKA AUDIT GUIDE AND COMPLIANCE SUPPLEMENT FOR STATE SINGLE AUDITS*

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

Report on Compliance for Each Major State Program

We have audited the City and Borough of Juneau, Alaska's (City and Borough's) compliance 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, 2013. The City and Borough's major state programs are identified in the accompanying schedule of state financial assistance.

The City and Borough's financial statements include the operations of the City and Borough of Juneau School District, which received \$57,426,888 in state awards during the year ended June 30, 2013 which are not included in the accompanying schedule of state financial assistance. Our 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 *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City and Borough's major state 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 *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 on compliance for each major state program. However, our audit does not provide a legal determination of the City and Borough's compliance.

Opinion on Each Major State 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 state programs for the year ended June 30, 2013.

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 state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program 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. 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 state 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 *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of State Financial Assistance and Schedule of Expenditures - Budget and Actual Required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* and the State of Alaska Department of Health and Social Services, Respectively

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, 2013, 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 13, 2013, 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 state financial assistance and schedule of expenditures - budget and actual are presented for purposes of additional analysis as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single*

Audits and the State of Alaska Department of Health and Social Services, respectively, and are 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 state financial assistance and schedule of expenditures - budget and actual are fairly stated in all material respects in relation to the basic financial statements as a whole.

ERM

December 13, 2013

CITY AND BOROUGH OF JUNEAU, ALASKA

Schedule of State Financial Assistance

Year Ended June 30, 2013

State of Alaska grant or program title	Grant number	Award amount	Receivable (deferral) at June 30, 2012	Amount received	Expenditures	Receivable (deferral) at June 30, 2013
Department of Administration:						
Employer Relief Balance SFY2013 - City and Borough of Juneau	*	ER 126 HB284	\$ 4,790,628	\$ -	\$ 4,790,628	\$ 4,790,628
Employer Relief Balance SFY2013 - Bartlett Regional Hospital	*	ER 219 HB284	<u>4,234,407</u>	<u>-</u>	<u>4,234,407</u>	<u>4,234,407</u>
Total Department of Administration			<u>9,025,035</u>	<u>-</u>	<u>9,025,035</u>	<u>9,025,035</u>
Alaska Energy Authority:						
Juneau Ground Source Heat Pump Construction		2195393	<u>1,450,000</u>	<u>23,945</u>	<u>23,945</u>	<u>-</u>
Alaska Housing Finance Corporation:						
Community Homeless Coordinator		CHC-11-CBJ-1	<u>80,000</u>	<u>40,000</u>	<u>74,500</u>	<u>40,000</u>
<u>5,500</u>						
Department of Commerce, Community, and Economic Development:						
Direct Program:						
Fisheries Business Tax		-	21,458	5,391	26,849	21,458
Community Revenue Sharing	*	-	2,911,989	-	2,911,989	2,911,989
Designated Legislative Grant Program:						
Hagevig Fire Training Center Design and Repair		08-DC-407	997,248	18,001	18,001	-
Juneau School District Safety Upgrades		09-DC-479	147,000	48	48	33,584
Commercial Passenger Vessel Dock Retaining Wall Repair and Replacement	*	09-DC-555	1,500,000	210	477,643	477,433
JSD School Safety Upgrades		11-DC-244	116,000	-	-	94,361
Sewage System Major Repairs and Expansion	*	11-DC-246	1,500,000	-	390,432	416,674
Cruise Ship Dock Improvements	*	11-DC-645	9,000,000	1,307,967	2,308,274	1,882,412
Auke Bay Harbor Improvements	*	12-DC-368	5,000,000	485,951	4,998,816	4,512,865
School District Technology Upgrade		12-DC-370	275,000	73,291	73,291	2,707
Montessori Borealis Program Computer Replacement		13-DC-011	55,000	-	48,709	48,709
Floyd Dryden Middle School Computer Replacement		13-DC-130	100,000	-	89,014	98,985
Juneau-Douglas High School Computer Replacement		13-DC-131	100,000	-	92,873	92,873
Mendenhall River Community School Computer		13-DC-132	100,000	-	78,964	97,529
Mendenhall Valley Public Library		13-DC-605	7,000,000	-	31,394	140,027
N Douglas Hwy Extension		13-RR-028	<u>2,972,785</u>	<u>99,077</u>	<u>107,904</u>	<u>13,113</u>
Total Department of Commerce, Community, and Economic Development			<u>31,796,480</u>	<u>1,989,936</u>	<u>11,654,201</u>	<u>10,844,719</u>
<u>1,180,454</u>						
Department of Education and Early Development:						
Library Assistance		PLA-13-743-36	19,500	-	19,500	19,500
Museum Grant in Aid FY13		-	8,049	-	8,049	8,049
State Shared Revenue:						
School Debt Retirement FY13	*	-	12,527,100	-	12,272,737	12,397,993
School Debt Retirement FY12		-	<u>12,525,688</u>	<u>125,256</u>	<u>125,256</u>	<u>-</u>
Total Department of Education and Early Development			<u>25,080,337</u>	<u>125,256</u>	<u>12,425,542</u>	<u>12,425,542</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, 2013

State of Alaska grant or program title	Grant number	Award amount	Receivable (deferral) at June 30, 2012	Amount received	Expenditures	Receivable (deferral) at June 30, 2013
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	117,116	160,432	45,153	1,837
North Douglas Sewer Expansion Phase III	44589	1,461,351	171,930	25,795	-	146,135
East Valley Reservoir/Jordan Creek Rehabilitation	44590	486,918	13,430	15,233	1,803	-
West Mendenhall Valley Sewer Expansion Phase III	44591	1,562,000	-	-	9,225	9,225
North Douglas Sewer Expansion Phase IV	* 44592	1,752,000	1,188,817	1,365,918	339,096	161,995
CCFR Equipment Purchase and Training	MOU	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>9,865</u>	<u>9,865</u>
Total Department of Environmental Conservation		<u>10,228,399</u>	<u>1,580,963</u>	<u>1,567,378</u>	<u>405,142</u>	<u>418,727</u>
Department of Fish and Game:						
Montana Creek Access Improvements	COOP-11-075	<u>7,000</u>	<u>1,233</u>	<u>3,816</u>	<u>3,978</u>	<u>1,395</u>
Department of Health and Social Services:						
Nurse Practitioner Services	0611-120	24,000	-	9,900	10,860	960
Tobacco Cessation Intervention - FY13	601-13-110	116,500	-	58,250	116,096	57,846
Tobacco Cessation Intervention - FY12	601-12-110	116,500	21,471	21,471	-	-
Comprehensive Behavioral Health Treatment and Recovery Program - FY13	* 602-13-243	650,414	-	552,833	650,414	97,581
Comprehensive Behavioral Health Treatment and Recovery Program - FY12	602-12-243	650,414	98,243	98,243	-	-
RRC Women's Outpatient - FY13	602-13-551	159,530	-	142,798	153,263	10,465
RRC Women's Outpatient - FY12	602-12-551	<u>159,530</u>	<u>18,572</u>	<u>18,572</u>	<u>-</u>	<u>-</u>
Total Department of Health and Social Services		<u>1,876,888</u>	<u>138,286</u>	<u>902,067</u>	<u>930,633</u>	<u>166,852</u>
Department of Military and Veterans Affairs:						
Local Emergency Planning Committee FY12	12LEPC-GR35602	12,010	9,625	9,625	-	-
Local Emergency Planning Committee FY13	LEPC FY13-GR35602	14,343	-	13,567	14,343	776
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>	<u>-</u>	<u>-</u>
Total Department of Military and Veterans Affairs		<u>34,978</u>	<u>16,732</u>	<u>30,299</u>	<u>14,343</u>	<u>776</u>
Department of Revenue:						
State Shared Revenue FY13:						
Aviation Fuel	-	90,284	-	90,284	90,284	-
Liquor Taxes	-	55,000	-	36,100	50,300	14,200
Raw Fish Tax	-	80,000	-	80,000	80,000	-
Commercial Passenger Vessel Excise Taxes	-	4,151,020	-	4,151,020	-	(4,151,020)
State Shared Revenue FY12:						
Aviation Fuel	-	77,540	77,540	77,540	-	-
Liquor Taxes	-	61,050	16,100	16,100	-	-
Raw Fish Tax	-	422,230	422,230	422,230	-	-
Commercial Passenger Vessel Excise Taxes	* -	<u>4,096,730</u>	<u>(2,742,183)</u>	<u>-</u>	<u>1,585,181</u>	<u>(1,157,002)</u>
Total Department of Revenue		<u>9,033,854</u>	<u>(2,226,313)</u>	<u>4,873,274</u>	<u>1,805,765</u>	<u>(5,293,822)</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, 2013

State of Alaska grant or program title	Grant number	Award amount	Receivable (deferral) at June 30, 2012	Amount received	Expenditures	Receivable (deferral) at June 30, 2013
Department of Transportation and Public Facilities:						
JNU Construct Runway Safety Area	68271 AIP 3-02-0133-048-2007	386,842	57,996	57,996	-	-
JNU Runway Safety Area Construct Aircraft Apron NE & NW Quad Phase II	68395 AIP 3-02-0133-049-2008	276,476	16,110	16,110	-	-
JNU Runway Safety Area Construct Aircraft Apron NE & NW Quad Phase III	69310 AIP 3-02-0133-050-2009	409,918	41,918	41,918	-	-
JNU Airport SRE Building	69416 AIP 3-02-0133-051-2011	37,941	(10,973)	346	12,070	751
JNU A/P RSA Construction 4 & 5	69613 AIP 3-02-0133-52 & 53(11)	166,922	83,461	83,461	-	-
JNU A/P RSA Construction Phase 6	67892/AIP #3-02-0133-54(11)	161,575	(53,963)	22,948	89,563	12,652
JNU A/P RSA Phase 7 Match	* 67654 AIP 3-02-0133-055-2012	552,685	-	329,996	506,085	176,089
JNU A/P RSA Phase 8 Match	67766 AIP 3-02-0133-056-2012	177,419	-	177,419	177,419	-
Statter Harbor Moorage Improvements	* 11-HG-001	5,000,000	7,378	977,150	1,933,678	963,906
State Transit Match	ASGR-12-101	136,870	135,642	135,642	1,228	1,228
State Transit Match	ASGF-13-101	293,183	-	-	289,369	289,369
Total Department of Transportation and Public Facilities		<u>7,599,831</u>	<u>277,569</u>	<u>1,842,986</u>	<u>3,009,412</u>	<u>1,443,995</u>
Alaska Mental Health Trust Authority:						
Mobility Management	AMHTA-MM-12-101	10,000	1,105	1,105	8,895	8,895
RRC Conference Room Furniture	Gift # 5235	8,340	-	8,219	8,219	-
Total Alaska Mental Health Trust Authority		<u>18,340</u>	<u>1,105</u>	<u>9,324</u>	<u>17,114</u>	<u>8,895</u>
Total State Financial Assistance		<u>\$ 96,231,142</u>	<u>\$ 1,968,712</u>	<u>\$ 42,432,367</u>	<u>\$ 38,521,683</u>	<u>\$ (1,941,972)</u>

* Major Program

CITY AND BOROUGH OF JUNEAU, ALASKA

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2013

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	\$ 22,249,215
---	---------------

Statement of Changes in Revenues, Expenditures, and Changes in Net Assets:	
Proprietary Funds	6,229,129
Internal Service Fund	342,915

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	11,988,659
Juneau School District grant revenue	340,803

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 operation	(2,624,577)
--	-------------

Amounts reported as state revenue in the basic financial statements but do not meet the definition of state financial assistance	<u>(4,461)</u>
--	----------------

Total state expenditures as reported in the Schedule of State Financial Assistance	<u>\$ 38,521,683</u>
--	----------------------

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

Year Ended June 30, 2013

SECTION I – 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 weaknesses? Yes x None reported

Noncompliance material to financial statements noted? Yes x No

State Financial Assistance

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 weaknesses? Yes x None reported

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

SECTION II – FINANCIAL STATEMENT FINDINGS

None to report for fiscal year 2013.

SECTION III – STATE AWARD FINDINGS AND QUESTIONED COSTS

None to report for fiscal year 2013.

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

Year Ended June 30, 2013

FINANCIAL STATEMENT FINDINGS

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

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

Status: The City and Borough has made progress in documenting some of the aspects of its annual accounting close. Significant deficiency finding considered resolved; however, there remains a control deficiency in that a comprehensive accounting procedures manual still does not exist. See current year comment in the Letter to the Assembly.

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

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

Status: The City and Borough significantly improved the timeliness and accuracy of its financial reporting process in the current year. Finding considered resolved.

STATE AWARD FINDINGS AND QUESTIONED COSTS

None reported for fiscal year 2012.

CITY AND BOROUGH OF JUNEAU, ALASKA
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 Comprehensive Behavioral Health Treatment and Recovery Program (602-13-243)
 Year Ended June 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Personal services	\$ 649,149	\$ 649,149	\$ -
Travel	<u>1,265</u>	<u>1,265</u>	<u>-</u>
	<u>\$ 650,414</u>	<u>\$ 650,414</u>	<u>\$ -</u>

See independent auditor's report.