

CITY AND BOROUGH OF JUNEAU, ALASKA

STATE FINANCIAL ASSISTANCE REPORTS

Year Ended June 30, 2015

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 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, 2015, 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 18, 2015.

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 18, 2015

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON THE SCHEDULE OF STATE FINANCIAL ASSISTANCE 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, 2015. The City and Borough's major state programs are identified in the accompanying schedule of state financial assistance.

The City and Borough's basic financial statements include the operations of the City and Borough of Juneau School District, which received \$121,304,687 in state awards which is not included in the schedule during the year ended June 30, 2015. 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, 2015.

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, 2015, 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 18, 2015, 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.

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

December 18, 2015

CITY AND BOROUGH OF JUNEAU, ALASKA
SCHEDULE OF STATE FINANCIAL ASSISTANCE

Year Ended June 30, 2015

State of Alaska grant or program title	Grant number	Award amount	Receivable (deferral) at June 30, 2014	Amount received	Expenditures	Receivable (deferral) at June 30, 2015
Department of Administration:						
Employer Relief Balance SFY2015 - City and Borough of Juneau	ER 126 SB119	* \$ 15,390,272	\$ -	\$ 15,390,272	\$ 15,390,272	\$ -
Employer Relief Balance SFY2015 - Bartlett Regional Hospital	ER 219 SB119	* 13,974,804	-	13,974,804	13,974,804	-
Total Department of Administration		<u>29,365,076</u>	-	<u>29,365,076</u>	<u>29,365,076</u>	-
Department of Commerce, Community, and Economic Development:						
Direct Programs:						
Fisheries Business Tax	-	4,400	-	4,400	4,400	-
Community Revenue Sharing	-	* 2,054,540	-	2,054,540	2,054,540	-
Designated Legislative Grant Program:						
Auke Bay Seawalk Construction	10-DC-016	* 800,000	-	104,256	800,000	695,744
Juneau School District School Safety Upgrades	11-DC-244	116,000	-	20,446	20,446	-
Sewage System Major Repairs and Expansion	11-DC-246	1,500,000	93,299	93,299	-	-
Cruise Ship Dock Improvements	12-DC-611	* 7,500,000	2,267,734	5,689,031	3,421,297	-
Montessori Borealis Program Computer Replacement	13-DC-011	55,000	5,832	6,291	459	-
Juneau-Douglas High School Computer Replacement	13-DC-131	100,000	7,099	7,127	28	-
Mendenhall River Community School Computer	13-DC-132	100,000	2,471	2,471	-	-
Docks and Harbors - Statter Harbor Improvements	13-DC-479	* 1,500,000	429,649	754,102	934,101	609,648
Mendenhall Valley Public Library	13-DC-605	* 7,000,000	671,896	6,067,603	5,395,707	-
North Douglas Highway Extension	13-RR-028	2,972,785	29,425	56,003	34,694	8,116
Airport Snow Removal Equipment Facility	14-DC-061	3,000,000	63,442	105,025	48,069	6,486
School District Curricular Materials	14-DC-063	147,300	-	147,300	147,300	-
Riverbend Elementary School Playground Equipment	14-DM-020	30,000	(8,199)	-	-	(8,199)
Construction of a Joint City, State, and Federal Parking Facility in the Willoughby District	15-RR-044	1,574,465	-	27,813	100,056	72,243
Fire Department Mobile Data Terminals	15-DC-069	66,000	-	7,357	39,632	32,275
International Airport Approach Lighting	15-DC-070	93,750	-	173	191	18
Last Chance Basin Well Field Upgrades	15-DC-071	* 1,350,000	-	822,805	1,350,000	527,195
Salmon Creek Water Treatment Facility Secondary Disinfection	15-DC-072	650,000	-	141,471	206,718	65,247
School District Curriculum Materials	15-DC-073	200,000	-	112,203	113,373	1,170
Total Department of Commerce, Community, and Economic Development		<u>30,814,240</u>	<u>3,562,648</u>	<u>16,223,716</u>	<u>14,671,011</u>	<u>2,009,943</u>
Department of Education and Early Development:						
Public Library Assistance	PLA-15-743-37	19,950	-	19,950	19,950	-
Museum Grant-In-Aid FY15	-	9,710	-	9,710	9,710	-
State Shared Revenue:						
School Debt Retirement FY14	-	13,667,600	139,089	139,089	-	-
School Debt Retirement FY15	-	* 14,120,738	-	13,979,530	14,120,738	141,208
Total Department of Education and Early Development		<u>27,817,998</u>	<u>139,089</u>	<u>14,148,279</u>	<u>14,150,398</u>	<u>141,208</u>

(continued)

CITY AND BOROUGH OF JUNEAU, ALASKA
SCHEDULE OF STATE FINANCIAL ASSISTANCE

Year Ended June 30, 2015

State of Alaska grant or program title	Grant number	Award amount	Receivable (deferral) at June 30, 2014	Amount received	Expenditures	Receivable (deferral) at June 30, 2015
Department of Environmental Conservation:						
North Douglas Sewer Phase II	44582	2,533,375	126,670	126,670	-	-
West Mendenhall Valley Sewer Expansion	44588	2,422,755	2,345	25,304	144,098	121,139
North Douglas Sewer Expansion Phase III	44589	1,461,351	146,135	146,135	-	-
East Valley Reservoir/Jordan Creek Rehabilitation	44590	486,918	173	353	180	-
West Mendenhall Valley Sewer Expansion Phase III	44591	1,562,000	-	-	148,783	148,783
North Douglas Sewer Expansion Phase IV	44592	1,752,000	87,600	-	-	87,600
Water Treatment Improvements - Salmon Creek LT2 Upgrade Municipal Matching Grant	44593	1,000,000	-	-	97,870	97,870
CCFR Equipment Purchase and Training	MOU-FY15	10,000	-	-	10,000	10,000
Total Department of Environmental Conservation		<u>11,228,399</u>	<u>362,923</u>	<u>298,462</u>	<u>400,931</u>	<u>465,392</u>
Department of Fish and Game-						
Amalga Harbor Fish Cleaning Float	15-049	12,500	-	-	1,367	1,367
Total Department of Fish and Game		<u>12,500</u>	<u>-</u>	<u>-</u>	<u>1,367</u>	<u>1,367</u>
Department of Health and Social Services:						
Nurse Practitioner Services	0615-001	12,000	-	10,110	10,110	-
Comprehensive Behavioral Health Treatment and Recovery Program - FY14	602-14-243	684,550	89,699	89,699	-	-
Comprehensive Behavioral Health Treatment and Recovery	602-208-1518	674,993	-	639,812	674,993	35,181
Diabetes Prevention Grant	607-305-1503	17,385	-	13,112	13,515	403
Total Department of Health and Social Services		<u>1,388,928</u>	<u>89,699</u>	<u>752,733</u>	<u>698,618</u>	<u>35,584</u>
Department of Military and Veterans Affairs:						
Local Emergency Planning Committee FY14	14LEPC-GR35602	19,018	5,590	5,590	-	-
Local Emergency Planning Committee FY15	15LEPC-GR35602	18,663	-	9,919	18,663	8,744
Total Department of Military and Veterans Affairs		<u>37,681</u>	<u>5,590</u>	<u>15,509</u>	<u>18,663</u>	<u>8,744</u>
Department of Revenue:						
State Shared Revenue FY15:						
Aviation Fuel	-	76,047	-	-	76,047	76,047
Liquor Taxes	-	57,950	-	57,950	57,950	-
Raw Fish Tax	-	395,010	-	395,010	395,010	-
Commercial Passenger Vessel Excise Taxes	-	4,393,395	-	4,393,395	25,000	(4,368,395)
State Shared Revenue FY14-						
Commercial Passenger Vessel Excise Taxes	-	4,598,565	(4,598,565)	-	4,400,000	(198,565)
State Shared Revenue FY13-						
Commercial Passenger Vessel Excise Taxes	-	4,151,020	(4,151,020)	-	4,000,000	(151,020)
State Shared Revenue FY12-						
Commercial Passenger Vessel Excise Taxes	-	4,096,730	(1,157,002)	-	1,157,002	-
Total Department of Revenue		<u>17,768,717</u>	<u>(9,906,587)</u>	<u>4,846,355</u>	<u>10,111,009</u>	<u>(4,641,933)</u>

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CITY AND BOROUGH OF JUNEAU, ALASKA
SCHEDULE OF STATE FINANCIAL ASSISTANCE

Year Ended June 30, 2015

State of Alaska grant or program title	Grant number	Award amount	Receivable (deferral) at June 30, 2014	Amount received	Expenditures	Receivable (deferral) at June 30, 2015
Department of Transportation and Public Facilities:						
JNU Construct Runway Safety Area	68271 AIP 3-02-0133-048-2007	441,998	-	(2,840)	(2,840)	-
JNU Runway Safety Area Construct Aircraft Apron NE & NW Quad Phase III	69310 AIP 3-02-0133-050-2009	435,033	25,115	25,115	-	-
JNU Airport SRE Building	69416 AIP 3-02-0133-051-2011	37,941	(1,162)	-	-	(1,162)
JNU A/P RSA Construction Phase 6	67892/AIP #3-02-0133-54(11)	185,463	3,597	5,627	4,972	2,942
JNU A/P RSA Phase 7 Match	67654 AIP 3-02-0133-055-2012	557,566	3,536	4,074	1,345	807
JNU A/P Runway Rehabilitation 8/26 Match	68368 AIP 3-02-0133-58-2013	39,062	11,035	14,697	3,662	-
JNU A/P Conduct Airport Master Plan Match	68368 AIP 3-02-0133-59-2013	23,437	(10,984)	-	6,420	(4,564)
CBJ A/P Runway Rehab Match II	68550 AIP 3-02-0133-60-2014 *	643,606	8	305,379	588,218	282,847
JNU Glacier Hwy Brotherhood Bridge Replacement (Waterline Inspection)	3-67987-14-01	50,000	617	17,777	18,634	1,474
Statter Harbor Moorage Improvements	11-HG-001 *	5,000,000	(100,637)	77,173	2,016,228	1,838,418
Aurora Harbor Rebuild Phase I Project	13-HG-007 *	2,000,000	-	39,216	2,000,000	1,960,784
Alaska Community Transit Reimbursable Grant	2511-15-0200	<u>130,813</u>	<u>-</u>	<u>130,813</u>	<u>130,813</u>	<u>-</u>
Total Department of Transportation and Public Facilities		<u>9,544,919</u>	<u>(68,875)</u>	<u>617,031</u>	<u>4,767,452</u>	<u>4,081,546</u>
Alaska Mental Health Trust Authority:						
Seeking Safety Training	Gift #5716	3,955	75	3,955	3,880	-
ESP Equipment (Mats) Reimbursable basis	Gift #6237	4,360	-	-	467	467
Behavioral Health Needs Assessment and Gap Analysis	Gift #6345	<u>25,000</u>	<u>-</u>	<u>20,000</u>	<u>18,000</u>	<u>(2,000)</u>
Total Alaska Mental Health Trust Authority		<u>33,315</u>	<u>75</u>	<u>23,955</u>	<u>22,347</u>	<u>(1,533)</u>
Total State Financial Assistance		<u>\$ 128,011,773</u>	<u>\$ (5,815,438)</u>	<u>\$ 66,291,116</u>	<u>\$ 74,206,872</u>	<u>\$ 2,100,318</u>

*Major Program

CITY AND BOROUGH OF JUNEAU, ALASKA

NOTES TO SCHEDULE OF STATE FINANCIAL ASSISTANCE

Year Ended June 30, 2015

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.

Negative Expenditures

The City and Borough's FY11 schedule of state financial assistance reported expenditures for State of Alaska Department of Transportation and Public Facilities, Construct Runway Safety Area grant 68271 AIP 3-02-0133-048-2007. In FY15 a portion of these reimbursed expenditures were deemed unallowable, therefore negative expenditures are reported on the FY15 schedule of state financial assistance for grant funds returned.

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 Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	\$ 36,574,789
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Combining Statement of Revenues, Expenses, Transfers and Changes in
Retained Earnings (Deficit):

Proprietary Funds	17,923,750
Internal Service Funds	250,895

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	21,371,315
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State grant revenue passed-through to, and recorded by, the City and Borough of Juneau School District	261,160
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City and Borough PERS Employer Relief recorded by Bartlett Regional Hospital	19,335
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CITY AND BOROUGH OF JUNEAU, ALASKA
NOTES TO SCHEDULE OF STATE FINANCIAL ASSISTANCE

Year Ended June 30, 2015

Relationship to Basic Financial Statements (continued)

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	(2,192,547)
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Amounts reported as state revenue in the basic financial statements but do not meet the definition of state financial assistance for FY15	<u>(1,825)</u>
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Total state expenditures as reported in the schedule of state financial assistance	<u>\$ 74,206,872</u>
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CITY AND BOROUGH OF JUNEAU, ALASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2015

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 2015.

SECTION III – STATE AWARD FINDINGS AND QUESTIONED COSTS

None to report for fiscal year 2015.

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

Year Ended June 30, 2015

FINANCIAL STATEMENT FINDINGS

None reported for fiscal year 2014.

STATE AWARD FINDINGS AND QUESTIONED COSTS

None reported for fiscal year 2014.

CITY AND BOROUGH OF JUNEAU, ALASKA
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 Comprehensive Behavioral Health Treatment and Recovery (602-208-1518)
 Year Ended June 30, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Personnel services	\$ 673,252	\$ 673,252	\$ -
Travel	<u>1,741</u>	<u>1,741</u>	<u>-</u>
	<u>\$ 674,993</u>	<u>\$ 674,993</u>	<u>\$ -</u>

See independent auditor's report.