

CITY AND BOROUGH OF JUNEAU, ALASKA

STATE FINANCIAL ASSISTANCE REPORTS

Year Ended June 30, 2016

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; Report on Internal Control over Compliance and Report on the Schedule of State Financial Assistance 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	9-10
Schedule of Findings and Questioned Costs	11
Summary Schedule of Prior Audit Findings	12
Schedule of Expenditures - Budget and Actual - Comprehensive Behavioral Health Treatment and Recovery	13

# 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, 2016, 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 January 23, 2017.

### ***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.

January 23, 2017

# 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; 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, 2016. 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 \$48,012,154 in state awards which is not included in the City and Borough's schedule of state financial assistance during the year ended June 30, 2016. 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 audit requirements of 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, 2016.

## **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, 2016, 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 January 23, 2017, 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

January 23, 2017

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

Year Ended June 30, 2016

State of Alaska Agency/Program Title	Grant Number	Award Amount	Receivable (deferral) at June 30, 2015	Amount Received	Expenditures	Receivable (deferral) at June 30, 2016
<b>Department of Administration:</b>						
Employer Relief Balance SFY2016 - City and Borough of Juneau	*	ER 126 HB2001	\$ 2,084,013	\$ -	\$ 2,084,013	\$ 2,084,013
Employer Relief Balance SFY2016 - Bartlett Regional Hospital	*	ER 219 HB2001	1,802,195	-	1,802,195	1,802,195
<b>Total Department of Administration</b>			<u>3,886,208</u>	<u>-</u>	<u>3,886,208</u>	<u>3,886,208</u>
<b>Department of Commerce, Community, and Economic Development:</b>						
Direct Programs:						
Fisheries Business Tax			9,937	-	9,937	9,937
Community Revenue Sharing	*		1,952,444	-	1,952,444	1,952,444
Designated Legislative Grant Programs:						
Auke Bay Seawalk Construction		10-DC-016	800,000	695,744	695,744	-
Lands Department Affordable Housing		12-DC-369	90,000	-	-	6,000
Docks and Harbors - Statter Harbor Improvements		13-DC-479	1,500,000	609,648	609,648	-
N Douglas Hwy Extension		13-RR-028	2,972,785	8,116	66,184	78,480
Construction of a Joint City, State, and Federal Parking Facility in the Willoughby District		15-RR-044	1,574,466	72,243	103,616	31,552
Airport Snow Removal Equipment Facility	*	14-DC-061	3,000,000	6,486	63,899	311,548
Phase III Statter Harbor New Haul Out Facility		14-DC-062	500,000	-	41,057	147,160
Riverbend Elementary School Playground Equipment		14-DM-020	30,000	(8,199)	-	8,199
Fire Department Mobile Data Terminals		15-DC-069	66,000	32,275	38,146	5,871
International Airport Approach Lighting		15-DC-070	93,750	18	1,639	1,893
Last Chance Basin Well Field Upgrades		15-DC-071	1,350,000	527,195	527,195	-
Salmon Creek Water Treatment Facility Secondary Disinfection	*	15-DC-072	650,000	65,247	508,529	443,282
School District Curriculum Materials		15-DC-073	200,000	1,170	87,717	86,627
<b>Total Department of Commerce, Community, and Economic Development</b>			<u>14,789,382</u>	<u>2,009,943</u>	<u>4,705,755</u>	<u>3,082,993</u>
<b>Department of Education and Early Development:</b>						
Public Library Assistance		PLA-16-743-01	19,950	-	19,950	19,950
Museum Grant in Aid FY16		-	9,898	-	9,898	9,898
State Shared Revenue:						
School Debt Retirement FY15		-	14,120,738	141,208	141,208	-
School Debt Retirement FY16	*	-	14,120,738	-	12,317,758	12,442,179
<b>Total Department of Education and Early Development</b>			<u>28,271,324</u>	<u>141,208</u>	<u>12,488,814</u>	<u>12,472,027</u>
<b>Department of Environmental Conservation:</b>						
West Mendenhall Valley Sewer Expansion		44588	2,422,755	121,139	121,139	-
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	-
Salmon Creek LT2 Upgrade	*	44593	4,000,000	97,870	1,907,533	2,742,581
CCFR Equipment Purchase and Training		MOU-FY15	10,000	10,000	10,000	-
CCFR Equipment Purchase and Training		MOU-FY16	8,500	-	8,500	8,500
<b>Total Department of Environmental Conservation</b>			<u>9,755,255</u>	<u>465,392</u>	<u>2,283,555</u>	<u>2,751,081</u>
<b>Department of Fish and Game:</b>						
Amalga Harbor Fish Cleaning Float		15-049	12,500	1,367	-	624
<b>Total Department of Fish and Game</b>			<u>12,500</u>	<u>1,367</u>	<u>-</u>	<u>624</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, 2016

State of Alaska Agency/Program Title	Grant Number	Award Amount	Receivable (deferral) at June 30, 2015	Amount Received	Expenditures	Receivable (deferral) at June 30, 2016
<b>Department of Health and Social Services:</b>						
Nurse Practitioner Services	0615-001	30,000	-	4,380	5,880	1,500
Comprehensive Behavioral Health Treatment and Recovery Program - FY15	602-208-1518	674,993	35,181	35,181	-	-
Comprehensive Behavioral Health Treatment and Recovery Program - FY16	602-218-1618	668,243	-	634,338	668,243	33,905
Diabetes Prevention Grant (FY15-17)	607-305-1503	17,385	403	403	-	-
Diabetes Prevention Grant (FY15-17)	607-305-1603	16,651	-	15,818	16,585	767
<b>Total Department of Health and Social Services</b>		<b>1,407,272</b>	<b>35,584</b>	<b>690,120</b>	<b>690,708</b>	<b>36,172</b>
<b>Department of Military and Veterans Affairs:</b>						
Local Emergency Planning Committee FY15	15LEPC-GR35602	18,663	8,744	8,744	-	-
Local Emergency Planning Committee FY16	20LEPC-GY16	19,018	-	14,511	19,018	4,507
<b>Total Department of Military and Veterans Affairs</b>		<b>37,681</b>	<b>8,744</b>	<b>23,255</b>	<b>19,018</b>	<b>4,507</b>
<b>Department of Revenue:</b>						
State Shared Revenue FY16:						
Aviation Fuel	-	84,672	-	84,672	84,672	-
Liquor Taxes	-	91,000	-	74,100	91,000	16,900
Raw Fish Tax	-	364,624	-	364,624	364,624	-
Commercial Passenger Vessel Excise Taxes	-	4,460,365	-	4,460,365	-	(4,460,365)
State Shared Revenue FY15:						
Aviation Fuel	-	76,047	76,047	76,047	-	-
Commercial Passenger Vessel Excise Taxes	-	4,393,395	(4,368,395)	-	687,775	(3,680,620)
State Shared Revenue FY14:						
Commercial Passenger Vessel Excise Taxes	-	4,598,565	(198,565)	-	198,565	-
State Shared Revenue FY13:						
Commercial Passenger Vessel Excise Taxes	-	4,151,020	(151,020)	-	151,020	-
<b>Total Department of Revenue</b>		<b>18,219,688</b>	<b>(4,641,933)</b>	<b>5,059,808</b>	<b>1,577,656</b>	<b>(8,124,085)</b>
<b>Department of Transportation and Public Facilities:</b>						
JNU Runway Safety Area Construct Aircraft Apron NE & NW Quad Phase III	69310 AIP 3-02-0133-050-2009	435,033	-	(48,542)	(48,542)	-
JNU Airport SRE Building	69416 AIP 3-02-0133-051-2011	37,941	(1,162)	-	-	(1,162)
JNU AIP RSA Construction 4 & 5	69613 AIP 3-02-0133-052 & 53 (11)	166,922	-	(985)	(985)	-
JNU AIP RSA Construction Phase 6	67892 AIP 3-02-0133-054 2011	185,463	2,942	3,240	8,184	7,886
JNU AIP RSA Phase 7 Match	67654 AIP 3-02-0133-055-2012	557,566	807	807	-	-
JNU AIP Conduct Airport Master Plan Match	68368 AIP 3-02-0133-59-2013	23,437	(4,564)	1,297	12,892	7,031
JNU AIP Runway Rehab Match II	68550 AIP 3-02-0133-60-2014	685,601	282,847	357,299	79,876	5,424
JNU AIP Acquire ARFF Vehicle Match	SSAPT00025 AIP 3-02-0133-062-2015	21,582	-	307	20,963	20,656
JNU AIP ARFF BLDG Mod Match	SSAPT00026 AIP 3-02-0133-2015	7,812	-	914	6,498	5,584
JNU AIP Rehab Term Acquire ADA Equip	SSAPT00028 AIP 3-02-0133-061-2015	17,538	-	17,538	17,538	-
JNU AIP Apron Design Match 64	SSAPT00035 AIP 3-02-0133-064-2015	27,126	-	1,192	10,978	9,786
JNU Glacier Hwy Brotherhood Bridge Replacement (Waterline Inspection)	3-67987-1401	50,000	1,474	6,155	7,089	2,408
Old Douglas Harbor Rebuild Phase I Project	09-HG-002	2,044,230	-	-	163,180	163,180
Statter Harbor Moorage Improvements	11-HG-001	5,000,000	1,838,418	441,201	1,025,610	2,422,827
Aurora Harbor Rebuild Phase I Project	13-HG-007	2,000,000	1,960,784	1,960,784	-	-
Alaska Community Transit Reimbursable Grant (FY16 Operating Grant)	2511-16-0200	109,760	-	94,114	109,760	15,646
<b>Total Department of Transportation and Public Facilities</b>		<b>11,370,011</b>	<b>4,081,546</b>	<b>2,835,321</b>	<b>1,413,041</b>	<b>2,659,266</b>

(continued)

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

Year Ended June 30, 2016

State of Alaska Agency/Program Title	Grant Number	Award Amount	Receivable (deferral) at June 30, 2015	Amount Received	Expenditures	Receivable (deferral) at June 30, 2016
<b>Alaska Mental Health Trust Authority:</b>						
ESP Equipment (Mats) Reimbursable Basis	Gift #6237	4,360	467	666	199	-
Behavioral Health Needs Assessment and Gap Analysis	Gift #6345	25,000	(2,000)	1,873	3,873	-
<b>Total Alaska Mental Health Trust Authority</b>		29,360	(1,533)	2,539	4,072	-
<b>Total State Financial Assistance</b>		\$ 87,778,681	\$ 2,100,318	\$ 31,975,375	\$ 25,897,428	\$ (3,977,629)

\*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, 2016

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 amounts shown on the schedule of state financial assistance represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

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	\$ 18,864,119
---	---------------

Combining Statement of Revenues, Expenses, and Changes in Net  
Position:

Proprietary Funds	3,622,945
Internal Service Funds	66,933

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 Juneau International Airport, Boat Harbors, Dock, Areawide Water Utility and Areawide Wastewater Utility enterprise funds	5,987,731
State grant revenue passed-through to, and recorded by, the City and Borough of Juneau School District	94,826
State grant revenue recorded by Bartlett Regional Hospital	31,454
City and Borough PERS Employer Relief recorded by Bartlett Regional Hospital	5,481

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

Year Ended June 30, 2016

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	(2,456,072)
--	-------------

Amounts reported as state revenue in the basic financial statements but do not meet the definition of state financial assistance for fiscal year 2016	<u>(319,989)</u>
---	------------------

Total state expenditures as reported in the schedule of state financial assistance	<u>\$ 25,897,428</u>
---	----------------------

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

Year Ended June 30, 2016

**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 2016.

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

None to report for fiscal year 2016.

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

Year Ended June 30, 2016

**FINANCIAL STATEMENT FINDINGS**

None reported for fiscal year 2015.

**STATE AWARD FINDINGS AND QUESTIONED COSTS**

None reported for fiscal year 2015.

CITY AND BOROUGH OF JUNEAU, ALASKA  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
 Comprehensive Behavioral Health Treatment and Recovery (602-208-1618)  
 Year Ended June 30, 2016

	Budget	Actual	Variance
Personnel services	\$ 667,028	\$ 667,027	\$ 1
Travel	1,215	1,216	(1)
	\$ 668,243	\$ 668,243	\$ -

See independent auditor's report.