

CITY AND BOROUGH OF JUNEAU, ALASKA

STATE FINANCIAL ASSISTANCE REPORTS

Year Ended June 30, 2020

CITY AND BOROUGH OF JUNEAU, ALASKA
STATE FINANCIAL ASSISTANCE REPORTS
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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, 2020, 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 29, 2020.

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) as a basis for designing 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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control 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 financial statements. 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.

Elgee Rehfeld

December 29, 2020

February 19, 2021 (updated for completion of single audit)



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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, 2020. 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 expended \$48,654,894 in state awards which is not included in the City and Borough's schedule of state financial assistance during the year ended June 30, 2020. 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 state statutes, 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 identified in the schedule of state financial assistance for the year ended June 30, 2020.

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, 2020, 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 29, 2020, 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.

Elgee Rehfeld

February 19, 2021

CITY AND BOROUGH OF JUNEAU, ALASKA
SCHEDULE OF STATE FINANCIAL ASSISTANCE
Year Ended June 30, 2020

State of Alaska Agency/Program Title	Grant Number	Award Amount	Receivable (Deferral) at July 1, 2019	Amount Received	Expenditures	Receivable (Deferral) at June 30, 2020
Alaska Mental Health Trust Authority:						
Housing and Homelessness Services Coordinator (FY19)	GIFT ID 8674.01	\$ 52,763	\$ 30,470	\$ 30,196	\$ (274)	\$ -
Housing and Homelessness Services Coordinator (FY20)	AMHTA 8674.02	110,000	-	32,905	106,391	73,486
Cold Weather Emergency Shelter FY19	GIFTS ID 10108	30,000	6,000	6,000	-	-
AMHTA Mini Grant	10316	25,000	-	25,000	25,000	-
Total Alaska Mental Health Trust Authority		<u>217,763</u>	<u>36,470</u>	<u>94,101</u>	<u>131,117</u>	<u>73,486</u>
Alaska State Housing Authority:						
ASHA 'in-lieu' tax	-	91,355	-	91,355	91,355	-
Total Alaska State Housing Authority		<u>91,355</u>	<u>-</u>	<u>91,355</u>	<u>91,355</u>	<u>-</u>
Department of Administration:						
Employer Relief Balance SFY2020 - City and Borough of Juneau	*	ER 126 HB39	2,865,909	-	2,865,909	2,865,909
Employer Relief Balance SFY2020 - Bartlett Regional Hospital	*	ER 219 HB39	2,717,458	-	2,717,458	2,717,458
Total Department of Administration		<u>5,583,367</u>	<u>-</u>	<u>5,583,367</u>	<u>5,583,367</u>	<u>-</u>
Department of Commerce, Community, and Economic Development:						
Direct Programs:						
Community Assistance Program	*	-	831,662	-	831,662	831,662
Designated Legislative Grant Programs:						
N Douglas Hwy Extension		13-RR-028	2,972,785	88,359	88,359	-
Construction of a Joint City, State, and Federal Parking Facility in the Willoughby District	*	15-RR-044	1,574,466	343,284	711,435	411,870
Airport Snow Removal Equipment Facility		14-DC-061	3,000,000	6,688	96,684	89,996
International Airport Approach Lighting		15-DC-070	93,750	60	1,146	1,236
Total Department of Commerce, Community, and Economic Development		<u>8,472,663</u>	<u>438,391</u>	<u>1,729,286</u>	<u>1,334,764</u>	<u>43,869</u>
Department of Education and Early Development:						
Public Library Assistance		PLA-20-743-01	21,000	-	21,000	21,000
Museum Grant in Aid FY19		FY2019 GRANT-IN-AID	10,000	-	2,581	2,581
Museum Grant in Aid FY20		FY2020 GRANT-IN-AID	10,000	-	10,000	10,000
State Shared Revenue:						
School Debt Retirement FY19		-	8,369,390	84,543	84,543	-
School Debt Retirement FY20	*	-	3,441,732	-	2,849,845	3,441,732
Total Department of Education and Early Development		<u>11,852,122</u>	<u>84,543</u>	<u>2,967,969</u>	<u>3,475,313</u>	<u>591,887</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, 2020

State of Alaska Agency/Program Title	Grant Number	Award Amount	Receivable (Deferral) at July 1, 2019	Amount Received	Expenditures	Receivable (Deferral) at June 30, 2020
Department of Environmental Conservation:						
Salmon Creek LT2 Upgrade	44593	4,000,000	586,524	640,868	54,344	-
Total Department of Environmental Conservation		4,000,000	586,524	640,868	54,344	-
Department of Fish and Game:						
Amalga Harbor Fish Cleaning Float	15-049	12,500	10,509	10,509	-	-
Total Department of Fish and Game		12,500	10,509	10,509	-	-
Department of Health and Social Services:						
Sobering Center, Withdrawal Management & Residential SUD Treatment Srvs	602-239-19004	700,000	350,000	350,000	-	-
Sobering Center, Withdrawal Management & Residential SUD Treatment Srvs (Capital)	602-239-19008	500,000	-	-	111,889	111,889
Sobering Center, Withdrawal Management & Residential SUD Treatment Srvs	602-239-19010	105,000	(7,750)	(7,750)	-	-
Comprehensive Behavioral Health Treatment and Recovery Program - FY19	602-208-19018	497,239	24,861	24,861	-	-
Sobering Center, Withdrawal Management & Residential SUD Treatment Srvs *	602-239-20004	800,000	(26,013)	553,315	691,453	112,125
Sobering Center, Withdrawal Management & Residential SUD (Ambulatory)	602-239-20010	175,000	-	118,194	175,000	56,806
Comprehensive Behavioral Health Treatment and Recovery (RRC 3.5) *	602-208-20015	404,267	-	384,054	404,267	20,213
Comprehensive Behavioral Health Treatment and Recovery (RRC 3.7)	602-208-20016	101,067	-	74,330	101,067	26,737
Total Department of Health and Social Services		3,282,573	341,098	1,497,004	1,483,676	327,770
Department of Labor and Workforce Development:						
State Training and Employment Program	STEP-18-304	28,794	4	-	(4)	-
Total Department of Labor and Workforce Development		28,794	4	-	(4)	-
Department of Military and Veterans Affairs:						
Local Emergency Planning Committee FY19	20LEPC-GY19	17,688	13,671	13,671	-	-
Total Department of Military and Veterans Affairs		17,688	13,671	13,671	-	-

(continued)

See notes to schedule of state financial assistance.

CITY AND BOROUGH OF JUNEAU, ALASKA
SCHEDULE OF STATE FINANCIAL ASSISTANCE
Year Ended June 30, 2020

State of Alaska Agency/Program Title	Grant Number	Award Amount	Receivable (Deferral) at July 1, 2019	Amount Received	Expenditures	Receivable (Deferral) at June 30, 2020
Department of Revenue:						
State Shared Revenue FY20:						
Aviation Fuel	-	72,648	-	-	72,648	72,648
Liquor Taxes	-	57,400	-	57,400	75,000	17,600
Marijuana Fee	-	6,000	-	6,000	6,000	-
Raw Fish Tax	*	409,173	-	409,173	409,173	-
Commercial Passenger Vessel Excise Taxes (CPV-SMPF)	-	5,970,995	-	5,970,995	-	(5,970,995)
State Shared Revenue FY19:						
Commercial Passenger Vessel Excise Taxes (CPV-SMPF)	-	43,929	43,929	43,929	-	-
Aviation Fuel	-	43,650	9,100	9,100	-	-
Liquor Taxes	-	5,271,135	(5,271,135)	-	-	(5,271,135)
State Shared Revenue FY18:						
Commercial Passenger Vessel Excise Taxes (CPV-SMPF)	*	4,769,390	(4,769,390)	-	4,073,877	(695,513)
State Shared Revenue FY17:						
Commercial Passenger Vessel Excise Taxes (CPV-SMPF)	*	4,622,160	(3,727,669)	-	3,727,669	-
Total Department of Revenue		<u>21,266,480</u>	<u>(13,715,165)</u>	<u>6,496,597</u>	<u>8,364,367</u>	<u>(11,847,395)</u>
Department of Public Safety:						
Purchase of Thermal Imager & 3D Scan Station	SB 142 CRIME PREV & RESPONS	190,643	173,029	186,929	13,900	-
Total Department of Public Safety		<u>190,643</u>	<u>173,029</u>	<u>186,929</u>	<u>13,900</u>	<u>-</u>
Department of Transportation and Public Facilities:						
CBJ A/P Expand ARFF Building Match 65	SSAPT00082 AIP 3-02-0133-065-2016	73,344	178	178	-	-
CBJ A/P Expand SRE Building Match 67	SSAPT00096 AIP 3-02-0133-067-2016	556,467	24,302	24,302	3,310	3,310
Douglas Harbor Anode Installation	19-HG-003	83,392	-	-	-	-
Alaska Community Transit Reimbursable Grant (FY19 Operating Grant)	2511-19-0200	61,149	9,196	9,196	-	-
Total Department of Transportation and Public Facilities		<u>774,352</u>	<u>33,676</u>	<u>33,676</u>	<u>3,310</u>	<u>3,310</u>
Total State Financial Assistance		<u>\$ 55,790,300</u>	<u>\$ (11,997,250)</u>	<u>\$ 19,345,332</u>	<u>\$ 20,535,509</u>	<u>\$ (10,807,073)</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, 2020

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	\$ 14,635,908
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Combining Statement of Revenues, Expenses, and Changes in Net Position:

Proprietary Funds	4,386,091
Internal Service Funds	135,147

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	8,062,319
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State grant revenue sources reported in Bartlett Regional Hospital enterprise fund as charges for services revenue	710,375
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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	(2,767,298)
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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 fiscal year 2020	<u>(4,627,033)</u>
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Total state expenditures as reported in the schedule of state financial assistance	<u>\$ 20,535,509</u>
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CITY AND BOROUGH OF JUNEAU, ALASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2020

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

Noncompliance material to financial statements noted? Yes 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 No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported

Dollar threshold used to distinguish a State major program: \$ 200,000

SECTION II – FINANCIAL STATEMENT FINDINGS

None to report for fiscal year 2020.

SECTION III – STATE AWARD FINDINGS AND QUESTIONED COSTS

None to report for fiscal year 2020.



CITY AND BOROUGH OF JUNEAU, ALASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2020

FINANCIAL STATEMENT FINDINGS

None reported for fiscal year 2019.

STATE AWARD FINDINGS AND QUESTIONED COSTS

<u>2019-001</u>	Major Program Noncompliance and Significant Deficiency in Internal Controls over Compliance – Reporting
Programs:	State of Alaska Department of Health and Social Services (DHSS), Sobering Center, Withdrawal Management and Residential SUD Treatment Services, 602-239-19004
Condition:	Expenditures reported in Bartlett Regional Hospital's (BRH) fourth quarter CFR incorrectly included FY20 expenditures. BRH did not have internal controls in place to prepare and monitor reports to ensure they are supported by the accounting records, specifically general ledger reports.
Recommendation:	We recommended management implement a process to ensure that expenditures reported are supported by the accounting system and that reconciliations be maintained if manual changes are made to data for reporting purposes.
Status:	BRH implemented processes and procedures to ensure that expenditures reported are supported by the accounting system. Comment considered resolved.

CITY AND BOROUGH OF JUNEAU, ALASKA
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Comprehensive Behavioral Health Treatment and Recovery (602-208-20015)
Year Ended June 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Personnel services	<u>\$ 404,267</u>	<u>\$ 404,267</u>	<u>\$ -</u>

See independent auditor's report.

CITY AND BOROUGH OF JUNEAU, ALASKA
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Comprehensive Behavioral Health Treatment and Recovery (602-208-20016)
Year Ended June 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Personnel services	<u>\$ 101,067</u>	<u>\$ 101,067</u>	<u>\$ -</u>

See independent auditor's report.

CITY AND BOROUGH OF JUNEAU, ALASKA

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Sobering Center, Withdrawal Management and Residential SUD Treatment Srvs -
Capital (602-239-19008)

Year Ended June 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Project Management	\$ 100,000	\$ 28,649	\$ 71,351
Scope Development	300,000	-	300,000
Design/Construction	<u>100,000</u>	<u>83,240</u>	<u>16,760</u>
	<u>\$ 500,000</u>	<u>\$ 111,889</u>	<u>\$ 388,111</u>

See independent auditor's report.

CITY AND BOROUGH OF JUNEAU, ALASKA

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Sobering Center, Withdrawal Management and Residential SUD Treatment Srvs -
Ambulatory (602-239-20010)

Year Ended June 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Personal services	\$ 95,000	\$ 95,000	\$ -
Supplies	10,000	10,000	-
Other	70,000	70,000	-
	<u>\$ 175,000</u>	<u>\$ 175,000</u>	<u>\$ -</u>

See independent auditor's report.

CITY AND BOROUGH OF JUNEAU, ALASKA

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Sobering Center, Withdrawal Management and Residential SUD Treatment Srvs -
(602-239-20004)

Year Ended June 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Personal services	\$ 628,628	\$ 520,081	\$ 108,547
Travel	30,000	30,000	-
Facility	12,012	12,012	-
Supplies	9,360	9,360	-
Other	120,000	120,000	-
	<u>\$ 800,000</u>	<u>\$ 691,453</u>	<u>\$ 108,547</u>

See independent auditor's report.