

Yukon-Kuskokwim Health Corporation, Inc.

Single Audit Reports and Schedules

Year Ended September 30, 2016

WIPFLi^{LLP}
CPAs and Consultants

Yukon-Kuskokwim Health Corporation, Inc.

Federal Awards
Year Ended September 30, 2016

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Yukon-Kuskokwim Health Corporation, Inc.

Schedule of Expenditures of Federal Awards Year Ended September 30, 2016

Federal Grantor / Pass-Through Grantor / Program or Cluster Title / Project Name	CFDA Number	Grantor or Pass-Through Identifying Number	Program Period	Award Amount	Federal Expenditures*
DEPARTMENT OF AGRICULTURE					
Passed through the State of Alaska Department of Health and Social Services:					
Special Supplemental Nutrition Program for Women, Infants, and Children					
	10.557				
Supplemental Food Program for WIC		604-14-840	7/1/2013 - 6/30/2014	\$606,996	\$20
Supplemental Food Program for WIC		604-268-1610	7/1/2015 - 6/30/2016	868,681	450,368
Supplemental Food Program for WIC		604-268-1710	7/1/2016 - 6/30/2017	864,128	130,200
Total Federal Expenditures CFDA #10.557					580,588
Passed through the State of Alaska Department of Environmental Conservation:					
Water and Waste Program Cluster: Water and Waste Disposal Systems for Rural Communities					
	10.760				
Remote Maintenance Worker		1605	7/1/2015 - 6/30/2016	171,524	132,991
Remote Maintenance Worker		1705	7/1/2016 - 6/30/2017	142,911	28,180
Total Federal Expenditures Water and Waste Program Cluster / CFDA #10.760					161,171
Direct Programs:					
Community Facilities Loans and Grants Cluster - Community Facilities Loans and Grants					
	10.766				
Technical Assistance and Training		1775-1	10/1/2015 - 9/30/2016	119,000	111,345
Total Federal Expenditures Community Facilities Loans and Grants Cluster / CFDA #10.766					111,345
TOTAL DEPARTMENT OF AGRICULTURE PROGRAMS					853,104
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Passed Through the State of Alaska Office of Native Programs:					
Indian Community Development Block Grant					
	14.862				
Atmautluak Clinic Extension		B-11-SR-02-0013	9/2/2011 - 4/2/2012	600,000	160
Village of Chevak Clinic		B-13-SR-02-0020	5/1/2013 - 9/30/2014	600,000	1,153
Total Federal Expenditures CFDA #14.862					1,313
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT PROGRAMS					1,313
ENVIRONMENTAL PROTECTION AGENCY					
Passed through the State of Alaska Department of Environmental Conservation:					
Congressionally Mandated Projects - Congressional Earmarks					
	66.202				
Remote Maintenance Worker		1605	7/1/2015 - 6/30/2016	358,331	282,604
Remote Maintenance Worker		1705	7/1/2016 - 6/30/2017	453,188	58,870
Total Federal Expenditures CFDA #66.202					341,474
TOTAL ENVIRONMENTAL PROTECTION AGENCY PROGRAMS					341,474
DENALI COMMISSION					
Passed Through the Alaska Native Tribal Health Consortium:					
Denali Commission Program					
	90.100				
Chevak Clinic		1170C	5/1/2013 - 9/30/2014	1,833,412	2,851
Skin Infection Intervention Project		1471-00	8/1/2015 - 3/30/2017	52,250	24,930
Total Federal Expenditures CFDA #66.202					27,781
TOTAL DENALI COMMISSION PROGRAMS					27,781

Yukon-Kuskokwim Health Corporation, Inc.

Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2016

Federal Grantor / Pass-Through Grantor / Program or Cluster Title / Project Name	CFDA Number	Grantor or Pass-Through Identifying Number	Program Period	Award Amount	Federal Expenditures*
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Direct Programs:					
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104				
Calicarag: Healing our Youth and Families		1U79SM061347-01	7/1/2013 - 9/30/2016	\$3,751,414	\$964,950
Total Federal Expenditures CFDA #93.104					964,950
Passed Through the University of Alaska at Anchorage:					
Area Health Education Centers	93.107				
AHEC Subaward		U77HP23073-05-00	9/1/2015 - 8/31/2016	77,663	60,396
Total Federal Expenditures CFDA #93.107					60,396
Direct Programs:					
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210				
FY 2013 Compact through Amendment 15		58G950033	10/18/2013 - Indefinite	76,349,962	76,287,319
Methamphetamine and Suicide Prevention Initiative		0058G95003	8/28/2009 - 2/26/2016	558,748	118,441
Passed Through the Alaska Native Tribal Health Consortium:					
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210				
Hosp Main Entrance & stairwell ramp		AN-10-HA9	7/2/2010 - Completion	48,373	131
Aniak Sub Regional Generator		AN11-HD3	5/26/2011 - Completion	181,291	(55)
Wiring Upgrades		AN11-HD5	5/26/2011 - Completion	279,652	265
Steam Boiler replacement		AN13-HH2	8/1/2013 - Completion	240,383	687
Infectious Isolation Exam Room		AN 14-HJ7	10/3/2014 - 10/3/2016	249,863	(1,078)
LED Lighting Upgrade Project		AN4YK001H6	6/1/2014 - 6/30/2015	235,950	86,007
Switchgear Replacement		AN 14-HJ9	10/3/2014 - 10/3/2016	388,488	407,058
Radiology Phase 1		AN 14-HK8	6/1/2014 - 12/31/2016	269,834	221,485
Hazmat Survey Env Assessment		AN4YK002H6	2/1/2015 - 12/31/2015	98,736	51,638
Statewide Deeplook Survey		AN 15-HL3	6/1/2016 - 12/31/2017	116,331	2,030
Steam System Repair and Replacement		AN 16-HO8	5/1/2016 - 11/31/2017	557,207	20,567
Life Safety Ventilation and Electrical Record Drawings		AN 16-HN4	5/1/2016 - 4/30/2017	29,453	8,731
Statewide Training Assistance Program		STA.FY16.YKHC	10/1/2015 - 9/30/2016	53,000	53,928
Behavioral Health Aide Project		ANTHC-04-U-2763	10/1/2015 - 9/30/2016	5,970,941	899,313
Total Federal Expenditures CFDA #93.210					78,156,467
Direct Programs:					
Health Center Program Cluster: Consolidated Health Centers	93.224				
Health Center Cluster		H80CS00447-14-03	3/1/2015 - 2/29/2016	4,070,298	1,518,532
Health Center Cluster		H80CS00447-15-04	3/1/2016 - 2/28/2017	4,284,723	1,974,601
Total Federal Expenditures Health Center Program Cluster / CFDA #93.224					3,493,133

Yukon-Kuskokwim Health Corporation, Inc.

Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2016

Federal Grantor / Pass-Through Grantor / Program or Cluster Title / Project Name	CFDA Number	Grantor or Pass-Through Identifying Number	Program Period	Award Amount	Federal Expenditures*
DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)					
Direct Programs:					
Special Diabetes Program for Indians_Diabetes Prevention and Treatment Projects	93.237				
Diabetes Prevention and Control		H1D4IHS0005-18-00	6/1/2015 - 3/31/2016	\$1,574,539	\$582,542
Diabetes Prevention and Control		H1D4IHS0005-19-01	4/1/2016 - 12/31/2016	1,872,028	805,091
Diabetes Prevention and Control		H1D4IHS0005-19-02	4/1/2016 - 12/31/2016	687,526	99,960
Total Federal Expenditures CFDA #93.237					1,487,593
Direct Programs:					
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243				
Native Connections Calicaraq		1H79SM061919-01	9/30/2014 - 9/29/2017	599,880	149,333
Total Federal Expenditures CFDA #93.243					149,333
Direct Programs:					
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283				
National Cancer Prevention and Control Program		5NU58DP003853-04-00	6/30/2015 - 6/29/2016	569,999	390,593
National Cancer Prevention and Control Program		5NU58DP003853-05-00	6/30/2016 - 6/29/2017	570,000	142,188
Total Federal Expenditures CFDA #93.283					532,781
Passed Through the University of Alaska Fairbanks					
National Center for Research Resources Investigating Obesity and Chronic Disease- Related Risk Factors of Alaska Natives	93.389				
		2P20 RR016430-06A1	8/1/2007 - 6/30/2015	39,060	5,000
Total Federal Expenditures CFDA #93.389					5,000
Passed Through the Mayo Clinic:					
Cancer Cause and Prevention Research	93.393				
Mayo Clinic Native Sisters		1R01CA164533-03	5/1/2015 - 8/31/2016	235,870	196,737
Mayo Clinic Native Sisters		4R01CA164533-04	9/1/2016 - 8/31/2017	270,845	6,125
Total Federal Expenditures CFDA #93.393					202,862
Direct Programs:					
Special Diabetes Program for Indians Diabetes Prevention and Healthy Heart Initiative	93.442				
Special Diabetes -Cardiovascular Disease		H1D2IHS0031-12-00	9/30/2015 - 9/29/2016	324,300	169,036
Special Diabetes -Cardiovascular Disease		H1D2IHS0031-10-02	9/30/2013 - 9/29/2014	751,509	10,975
Total Federal Expenditures CFDA #93.442					180,011
Passed Through the Alaska Native Tribal Health Consortium:					
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918				
Ryan White HIV/AIDS Agreement		ANTHC-07-U-18319	1/1/2011 - 12/31/2015	176,000	4,220
Total Federal Expenditures CFDA #93.918					4,220

Yukon-Kuskokwim Health Corporation, Inc.

Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2016

Federal Grantor / Pass-Through Grantor / Program or Cluster Title / Project Name	CFDA Number	Grantor or Pass-Through Identifying Number	Program Period	Award Amount	Federal Expenditures*
DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)					
Direct Programs:					
Demonstration Projects for Indian Health	93.933				
Methamphetamine and Suicide Prevention Initiative		BH16IHS0064-01-01	9/30/2015 - 9/29/2016	\$275,000	\$226,239
Total Federal Expenditures CFDA #93.933					226,239
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS					85,462,985
TOTAL FEDERAL EXPENDITURES					\$86,686,657

* See Note 3 for information regarding subrecipients

Yukon-Kuskokwim Health Corporation, Inc.

Notes to Schedule of Expenditures of Federal Awards Year Ended September 30, 2016

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Yukon-Kuskokwim Health Corporation, Inc. (the "Corporation") under programs of the federal government for the year ended September 30, 2016. The information in the Schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Corporation, it is not intended to and does not present the financial position, statement of activities, or cash flows of the Corporation.

Note 2: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized, as applicable, following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts reflected in the Schedule represent adjustments or credits resulting from the normal course of business to amounts reported as expenditures in prior years.

Note 3: Subrecipients

The Corporation does not have subrecipients of federal awards; therefore, no such information was included on the Schedule.

Note 4: Program Income

Program income may be used to reduce the amount of federal funds needed to operate programs when it is required by law, regulation, or the terms and conditions of specific grants. Program income earned on federal grant programs was not included in the Schedule.

Note 5: Indirect Cost

The Corporation has an approved indirect cost rate and, therefore, has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 6: Noncash Awards

Department of Health and Human Services federal award programs also include noncash awards to the Corporation. Included in the noncash awards are salaries, wages, benefits, and related costs of federal personnel, and the acquisition of supplies and materials from the federal government's central warehouse related to their Indian Health Service (IHS) compact. These noncash awards reduce the cash portion of the total IHS resource allocation to the Corporation.

Yukon-Kuskokwim Health Corporation, Inc.

Notes to Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2016

Note 7: Unearned Revenue

Cash awards received in advance from federal awarding agencies, but still unexpended at September 30, 2016, by the Corporation are as follows:

Awarding Agency / Pass-Through Agency / Program	CFDA Number	Unearned Revenue
Department of Agriculture		
Passed through the State of Alaska Department of Health and Social Services Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	\$1,120
Department of Housing and Urban Development		
Passed through the State of Alaska Department of Health and Social Services Indian Community Development Block Grant	14.862	234
Department of Health and Human Services		
Direct		
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	71,263
Centers for Disease Control Investigations and Technical Assistance	93.283	34,977
Passed through the Alaska Native Tribal Health Consortium		
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	2,947,829
Demonstration Projects for Indian Health	93.933	32,373
Passed through the State of Alaska Department of Health and Social Services Small Rural Hospital Improvement Grant Program	93.301	3,051
Passed through the University of Alaska – Fairbanks Minority Health and Health Disparities Research	93.307	295
Total		\$3,091,142

Yukon-Kuskokwim Health Corporation, Inc.

Schedule of Expenditures of State Awards Year Ended September 30, 2016

State Grantor / Program Title	Grant Number	Program Period	Award Amount	State Share of Expenditures
ALASKA DEPARTMENT OF HEALTH AND SOCIAL SERVICES				
* Comprehensive Behavioral Health Treatment and Recovery Program	602-208-1608	7/1/2015 - 6/30/2016	\$2,583,227	\$1,907,165
* Comprehensive Behavioral Health Treatment and Recovery Program	602-208-1708	7/1/2016 - 6/30/2017	2,325,283	456,702
* Bethel Community Services Patrol and Sobering Center	602-203-1601	7/1/2015 - 6/30/2016	822,142	672,875
* Bethel Community Services Patrol and Sobering Center	602-203-1701	7/1/2016 - 6/30/2017	765,849	155,339
* Community Developmental Disabilities	607-303-1623	7/1/2015 - 6/30/2016	326,100	268,766
* Community Developmental Disabilities	607-303-1723	7/1/2016 - 6/30/2017	326,100	84,223
Short-Term Assistance and Referral Programs STAR and Mini-Grants	607-313-1613	7/1/2015 - 6/30/2016	75,000	50,669
Short-Term Assistance and Referral Programs STAR and Mini-Grants	607-313-1713	7/1/2016 - 6/30/2017	62,847	(722)
* Community Health Aide Training and Supervision	601-275-1614	7/1/2015 - 6/30/2016	332,291	143,744
* Community Health Aide Training and Supervision	601-275-1714	7/1/2016 - 6/30/2017	260,856	79,840
* Emergency Medical Services	601-278-1603	7/1/2015 - 6/30/2016	344,792	322,774
* Emergency Medical Services	601-278-1703	7/1/2016 - 6/30/2017	344,792	61,878
* Early Intervention/Infant Learning Program	603-243-1616	7/1/2015 - 6/30/2016	690,186	365,431
* Early Intervention/Infant Learning Program	607-319-1716	7/1/2016 - 6/30/2017	699,068	97,720
* Tobacco Prevention and Control (Community Based Grants)	601-294-1615	7/1/2015 - 6/30/2016	360,000	276,465
* Tobacco Prevention and Control (Community Based Grants)	601-294-1715	7/1/2016 - 6/30/2017	351,000	33,269
* Residential Child Care	602-230-1623	7/1/2015 - 6/30/2016	116,800	88,536
* Residential Child Care	602-230-1712	7/1/2016 - 6/30/2017	116,800	24,229
EMS Code Blue-Phase XIII(State)	65C-14-207	12/31/2014 - 12/31/2016	57,584	9,288
Total Alaska Department of Health and Social Services				5,098,191
ALASKA DEPARTMENT OF COMMERCE, COMMUNITY AND ECONOMIC DEVELOPMENT				
* Grants to Named Recipients: Regional PATC	13-DC-623	7/1/2012 - 6/30/2017	12,650,000	4,482,841
Total Alaska Department of Commerce, Community, and Economic Development				4,482,841
ALASKA DEPARTMENT OF ENVIRONMENTAL CONSERVATION				
* Remote Maintenance Worker	1605	7/1/2015 - 6/30/2016	176,618	138,531
* Remote Maintenance Worker	1705	7/1/2016 - 6/30/2017	198,699	29,017
Total Alaska Department of Environmental Conservation				167,548
ALASKA MENTAL HEALTH TRUST AUTHORITY				
AMHTA	5971	9/5/2014 - 8/31/2015	75,000	47,840
Total Alaska Mental Health Trust Authority				47,840
TOTAL STATE FINANCIAL ASSISTANCE				\$9,796,420

* Denotes a major program for compliance purposes

Yukon-Kuskokwim Health Corporation, Inc.

Notes to Schedule of Expenditures of State Awards Year Ended September 30, 2016

Note 1: Basis of Presentation

The accompanying schedule of expenditures of state financial assistance (the "Schedule") includes the state grant activity of the Corporation under programs of the state government for the year ended September 30, 2016. The information in the schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of the Corporation, it is not intended to and does not present the financial position, statement of activities, or cash flows of the Corporation.

Note 2: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Negative amounts reflected in the Schedule represent adjustments or credits resulting from the normal course of business to amounts reported as expenditures in prior years.

Note 3: Subrecipients

The Corporation does not have subrecipients of state awards; therefore, no such information was included on the Schedule.



Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

Board of Directors
Yukon-Kuskokwim Health Corporation, Inc.
Bethel, Alaska

We have audited in accordance with the auditing standards generally accepted in the United States and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Yukon-Kuskokwim Health Corporation, Inc. (the “Corporation”), which comprise the statements of financial position as of September 30, 2016, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 3, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Corporation’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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Corporation’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Corporation’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 Corporation's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 Corporation'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 Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wipfli LLP

Wipfli LLP

February 3, 2017
Spokane, Washington



Independent Auditor’s Report on Compliance for Each Federal Major Program and on Internal Control Over Compliance

Board of Directors
Yukon-Kuskokwim Health Corporation, Inc.
Bethel, Alaska

Report on Compliance for Each Major Federal Program

We have audited the Yukon-Kuskokwim Health Corporation’s (the “Corporation’s”) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on the Corporation’s major federal programs for the year ended September 30, 2016. The Corporation’s major federal program are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the Corporation’s major federal 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the “Uniform Guidance”). Those standards and the Uniform Guidance 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 federal program occurred. An audit includes examining, on a test basis, evidence about the Corporation’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 the major federal program. However, our audit does not provide a legal determination on the Corporation’s compliance.

Opinion on Each Major Federal Program

In our opinion, the Corporation 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 federal programs for the year ended September 30, 2016.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2016-001 and 2016-002. Our opinion on the major federal program is not modified with respect to these matters.

The Corporation's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Corporation's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the Corporation 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 Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 Corporation'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 federal 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 federal 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 federal 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2016-001 and 2016-002 that we consider to be significant deficiencies.

The Corporation's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Corporation's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing on internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the Corporation's as of and for the year ended September 30, 2016, and have issued our report thereon dated January 15, 2016, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance") and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



Wipfli LLP

February 3, 2017
Spokane, Washington



**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***

Board of Directors
Yukon Kuskokwim Health Corporation, Inc.
Bethel, Alaska

Report on Compliance for Each Major State Program

We have audited Yukon-Kuskokwim Health Corporation, Inc.’s (the “Corporation’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 Corporation’s major state programs for the year ended September 30, 2016. The Corporation’s major state programs are identified in the accompanying schedule of state financial assistance.

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 Corporation’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; 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 Corporation’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 Corporation’s compliance.

Opinion on Each Major State Program

In our opinion, the Corporation 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 September 30, 2016.

Report on Internal Control over Compliance

Management of the Corporation 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 Corporation'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 Corporation'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 Required by the *State of Alaska Audit*

Guide and Compliance Supplement for State Single Audits

We have audited the financial statements of the Corporation as of and for the year ended September 30, 2016, and have issued our report thereon dated January 15, 2016, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of state financial assistance is presented for purposes of additional analysis as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the schedule of state financial assistance is fairly stated in all material respects in relation to the financial statements as a whole.

Wipfli LLP

Wipfli LLP

February 3, 2017
Spokane, Washington

Yukon-Kuskokwim Health Corporation, Inc.

Schedule of Findings and Questioned Costs Year Ended September 30, 2016

Summary of Auditor's Results

Financial Statements

Type of auditor's report issued?	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	Yes
Type of auditor's report issued on compliance for major program	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance [2 CFR 200.516(a)]?	Yes

<u>Name of Agency / Federal Major Program</u>	<u>CFDA No.</u>
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Department of Health and Human Services:	
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210
Health Center Program Cluster: Consolidated Health Centers	93.224

Dollar threshold used to distinguish between Type A and Type B programs:	\$2,600,600
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Auditee qualified as low-risk auditee?	Yes
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Yukon-Kuskokwim Health Corporation, Inc.

Schedule of Findings and Questioned Costs (Continued) Year Ended September 30, 2016

Summary of Auditor's Results (Continued)

State Financial Assistance

Type of auditor's report issued on compliance for major programs:	Unmodified
Internal control over major federal programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	No
Dollar threshold used to distinguish a state major program:	\$100,000

Findings - Financial Statement Audit

None.

Yukon-Kuskokwim Health Corporation, Inc.

Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2016

Findings and Questioned Costs – Major Federal Award Programs Audit

Finding 2016-001 – Special Tests and Provisions

Tribal Self Governance Program: IHS Compacts/Funding Agreements - CFDA #93.210

<u>Pass-Through Grantor</u>	<u>Grant Number</u>	<u>Grant Period</u>
Direct Funding	0058G950033	10/18/2013 - Indefinite
Direct Funding	0058G950033	8/28/2009 – 2/26/2016
Alaska Native Tribal Health Consortium	AN-10-HA9	7/2/2010 – Completion
Alaska Native Tribal Health Consortium	AN-11-HD3	5/26/2011 – Completion
Alaska Native Tribal Health Consortium	AN-11-HD5	5/26/2011 – Completion
Alaska Native Tribal Health Consortium	AN-13-HH2	8/1/2013 – Completion
Alaska Native Tribal Health Consortium	AN-14-HJ7	10/3/2014 – 10/3/2016
Alaska Native Tribal Health Consortium	AN4YK001H6	6/1/2014 – 6/30/2015
Alaska Native Tribal Health Consortium	AN-14-HJ9	10/3/2014 – 10/3/2016
Alaska Native Tribal Health Consortium	AN-14-HK8	6/1/2014 – 12/31/2016
Alaska Native Tribal Health Consortium	AN4YK002H6	2/1/2015 – 12/31/2015
Alaska Native Tribal Health Consortium	AN-15-HL3	6/1/2016 – 12/31/2017
Alaska Native Tribal Health Consortium	AN-16-HO8	5/1/2016 – 11/31/2017
Alaska Native Tribal Health Consortium	AN-16-HN4	5/1/2016 – 4/30/2017
Alaska Native Tribal Health Consortium	STA.FY16.YKHC	10/1/2015 – 9/30/2016
Alaska Native Tribal Health Consortium	ANTHC-04-U-2763	10/1/2015 – 9/30/2016

Condition: In our sample for the tests of payroll transactions there was a total of 77 different employees identified by the Corporation as having regular contact with Indian children as a part of their job responsibilities. Out of these 77 persons in the sample there were four that did not have the requisite character investigation and one additional person whose background investigation expired as of July 25, 2013.

Criteria: The Indian Child Protection and Family Violence Prevention Act (25 USC 3201) requires tribal organizations that receive funds under the Indian Self-Determination and Educational Assistance Act to conduct an investigation of the character of each individual who is employed or is being considered for employment in a position that involves regular contact with, or control over, Indian children. The minimum qualifications must be no less stringent than those described in the regulations at 25 CFR 63.

Context: In our tests of internal controls over payroll we also tested employee records to determine if the required character investigations were performed and current. This sample of 115 transactions included 77 unique employees that were identified by the Corporation as having regular contact with or control over Indian children.

Yukon-Kuskokwim Health Corporation, Inc.

Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2016

Findings and Questioned Costs – Major Federal Award Programs Audit (Continued)

Finding 2016-001– Special Tests and Provisions (Continued)

Effect: Without the proper background investigation it is possible that the Corporation may employ individuals that do not meet the minimum standards established by the Corporation and those prescribed under 25 CFR 63.

Cause: After discussing this condition with personnel in the human resource department, they cited the cause as the Corporation's inability to easily perform the fingerprinting phase of the character investigation for individuals at regional clinics.

Questioned Costs: None.

Auditor's Recommendation: We recommend that all employees interviewed by the Corporation undergo the required background investigations when it is more likely than not that the individual will be hired. A possible solution is to conduct employee orientation in Bethel.

View of Responsible Officials and Planned Corrective Actions: The Human Resources Department concurs with this finding. The department is amending the auditing process and documentation requirements/notifications. More backup documentation for attempts to contact; expiration date management and reporting are part of this process.

Yukon-Kuskokwim Health Corporation, Inc.

Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2016

Findings and Questioned Costs – Major Federal Award Programs Audit (Continued)

Finding 2016-002 - Eligibility

Tribal Self Governance Program: IHS Compacts/Funding Agreements - CFDA #93.210

<u>Pass-Through Grantor</u>	<u>Grant Number</u>	<u>Grant Period</u>
Direct Funding	0058G950033	10/18/2013 - Indefinite
Direct Funding	0058G950033	8/28/2009 – 2/26/2016
Alaska Native Tribal Health Consortium	AN-10-HA9	7/2/2010 – Completion
Alaska Native Tribal Health Consortium	AN-11-HD3	5/26/2011 – Completion
Alaska Native Tribal Health Consortium	AN-11-HD5	5/26/2011 – Completion
Alaska Native Tribal Health Consortium	AN-13-HH2	8/1/2013 – Completion
Alaska Native Tribal Health Consortium	AN-14-HJ7	10/3/2014 – 10/3/2016
Alaska Native Tribal Health Consortium	AN4YK001H6	6/1/2014 – 6/30/2015
Alaska Native Tribal Health Consortium	AN-14-HJ9	10/3/2014 – 10/3/2016
Alaska Native Tribal Health Consortium	AN-14-HK8	6/1/2014 – 12/31/2016
Alaska Native Tribal Health Consortium	AN4YK002H6	2/1/2015 – 12/31/2015
Alaska Native Tribal Health Consortium	AN-15-HL3	6/1/2016 – 12/31/2017
Alaska Native Tribal Health Consortium	AN-16-HO8	5/1/2016 – 11/31/2017
Alaska Native Tribal Health Consortium	AN-16-HN4	5/1/2016 – 4/30/2017
Alaska Native Tribal Health Consortium	STA.FY16.YKHC	10/1/2015 – 9/30/2016
Alaska Native Tribal Health Consortium	ANTHC-04-U-2763	10/1/2015 – 9/30/2016

Condition: In our sample of patients receiving adjustments to their accounts based on their status, the Corporation could not produce evidence that the status of two patients out of the sample of 40 was verified before the adjustment. There was no indication that the patient’s condition was such that immediate care and treatment were necessary as allowed under 42 CFR 136(a)(2). All patients had a status of “IHS pending” in the Corporation’s records which indicates their accounts were adjusted for IHS prior to verification.

Criteria: Under 42 CFR 136.12(a) persons of Indian descent belonging to an Indian community are eligible for services funded by IHS. Generally, an individual may be regarded as within the scope of these programs if they are regarded as an Indian by the community in which they live as evidenced by factors such as membership, enrollment, residence on tax-exempt land, ownership of restricted property, participation in tribal affairs, or other relevant factors in keeping with Bureau of Indian Affairs practices in the jurisdiction. The hospital’s own policy for implementation requires either a tribal enrollment card, a letter from the Tribe’s enrollment department verifying status, or a CDIB issued by the U. S. Department of Interior and that these documents to be kept in the file.

Yukon-Kuskokwim Health Corporation, Inc.

Schedule of Findings and Questioned Costs (Continued) Year Ended September 30, 2016

Findings and Questioned Costs – Major Federal Award Programs Audit (Continued)

Finding 2015-002 (Continued)

Context: We obtained a list of adjustments to patient accounts based on their status and randomly selected a sample of 40 to determine that the patients had status that would allow their accounts to be adjusted.

Effect: Without these verifications it is possible that individuals receive care funded by IHS that may not be eligible.

Cause: Services were provided to patients without first verifying or at least documenting the verification of their status.

Questioned Costs: None.

Auditor's Recommendation: We recommend that status is verified prior to providing services or during the first appointment. In addition, consideration may be given to obtaining an authorization for the release of information from each specific federally recognized government from which the patient is claiming membership/enrollment for follow up after all efforts with the patient have been exhausted.

View of Responsible Officials and Planned Corrective Actions: Management of the Corporation concurs with this finding. When Registration registers a patient that is of Indian descent it is Registration's process to gather Certificate of Indian Blood or Tribal Card documentation proving that said patient is truly of Indian descent. If patient provides documentation they shall be registered as "IHS Beneficiary." If patient is not able to present documentation showing Indian descent Registration will register the patient as "IHS pending".

Patient Financial Services will review the encounters that are in "IHS pending" to see if documentation can be provided to adjust the patient balance. If documentation cannot be provided patient will be sent a statement with a letter detailing how to provide documentation so the account can be adjusted. If patient does not provide this documentation they will go through the normal self-pay process and the patient's balance will be resolved only after a payment has been received or they have been sent to third-party collections.

This Plan of Action is being put into place immediately to ensure proper adjustment of patient's balances.

Findings and Questioned Costs – Major State Award Programs Audit

None.

Yukon-Kuskokwim Health Corporation, Inc.

Summary Schedule of Prior Year Findings
Year Ended September 30, 2016

None.



Independent Auditor's Report of Supplementary Information

Board of Directors
Yukon Kuskokwim Health Corporation, Inc.
Bethel, Alaska

We have audited the financial statements of Yukon-Kuskokwim Health Corporation, Inc. (the "Corporation") as of September 30, 2016, and have issued our report thereon dated February 3, 2017, which expressed an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the on the financial statements that collectively comprise the Corporation's financial statements. The accompanying Schedules of Expenses – Department of Health and Social Services Programs - Budget and Actual are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates to directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

A handwritten signature in cursive script that reads "Wipfli LLP".

Wipfli LLP

February 3, 2017
Spokane, Washington

Yukon-Kuskokwim Health Corporation, Inc.

Schedule of Expenses - Department of Health and Social Services Programs - Budget and Actual Year Ended September 30, 2016

	Budget (From 4th Qtr Report)	July 1, 2015 to September 30, 2015	October 1, 2015 to June 30, 2016	Total	Variance
Community Health Aide Training and Supervision 601-275-1614					
Personnel	\$166,731	\$125,868	\$40,863	\$166,731	\$0
Travel	94,709	22,477	72,232	94,709	0
Total Direct Expenses	261,440	148,345	113,095	261,440	0
Indirect	70,851	40,202	30,649	70,851	0
Total Costs	\$332,291	\$188,547	\$143,744	\$332,291	\$0
Emergency Medical Services 601-278-1603					
Personnel	\$264,797	\$16,631	\$247,474	\$264,105	\$692
Travel	6,479	0	6,479	6,479	0
Total Direct Expenses	271,276	16,631	253,953	270,584	692
Indirect	73,516	4,507	68,821	73,328	188
Total Costs	\$344,792	\$21,138	\$322,774	\$343,912	\$880
Comprehensive Behavioral Health Treatment and Recovery Program 602-208-1608					
Personnel	\$1,708,569	\$393,552	\$1,296,642	\$1,690,194	\$18,375
Travel	28,078	4,831	18,352	23,183	4,895
Facility expense	95,585	22,184	71,903	94,087	1,498
Supplies	95,188	38,806	47,268	86,074	9,114
Equipment	77,335	986	70,609	71,595	5,740
Other	27,680	8,652	10,909	19,561	8,119
Total Direct Expenses	2,032,435	469,011	1,515,683	1,984,694	47,741
Indirect	550,792	126,833	391,481	518,314	32,478
Total Costs	\$2,583,227	\$595,844	\$1,907,164	\$2,503,008	\$80,219
Early Intervention/Infant Learning Program 603-243-1616					
Personnel	\$388,295	\$64,293	\$229,016	\$293,309	\$94,986
Travel	84,986	8,533	36,137	44,670	40,316
Supplies	12,200	630	5,884	6,514	5,686
Equipment	24,518	0	27,091	27,091	(2,573)
Other	42,150	22,587	(365)	22,222	19,928
Total Direct Expenses	552,149	96,043	297,763	393,806	158,343
Indirect	138,037	24,011	67,668	91,679	46,358
Total Costs	\$690,186	\$120,054	\$365,431	\$485,485	\$204,701
Community Developmental Disabilities 607-303-1623					
Personnel	\$227,259	\$35,525	\$194,745	\$230,270	(\$3,011)
Travel	\$17,835	\$0	\$8,680	\$8,680	\$9,155
Facility expense				0	0
Supplies	550	0	493	493	57
Equipment	9,847	0	8,280	8,280	1,567
Other	1,079	0	1,027	1,027	52
Total Direct Expenses	256,570	35,525	213,225	248,750	7,820
Indirect	69,530	9,627	55,541	65,168	4,362
Total Costs	\$326,100	\$45,152	\$268,766	\$313,918	\$12,182

Yukon-Kuskokwim Health Corporation, Inc.

Schedule of Expenses - Department of Health and Social Services Programs - Budget and Actual (Continued) Year Ended September 30, 2016

	Budget (From 4th Qtr Report)	July 1, 2015 to September 30, 2015	October 1, 2015 to June 30, 2016	Total	Variance
Short-Term Assistance and Referral Programs					
STAR and Mini-Grants 607-313-1613					
Personnel	\$52,946	\$9,980	\$34,996	\$44,976	\$7,970
Other	6,063	754	4,869	5,623	440
Total Direct Expenses	59,009	10,734	39,865	50,599	8,410
Indirect	20,199	2,909	10,804	13,713	6,486
Total Costs	\$79,208	\$13,643	\$50,669	\$64,312	\$14,896
Tobacco Prevention and Control (Community Based Grants) 601-294-1615					
Personnel	\$45,100	\$13,577	\$34,787	\$48,364	(\$3,264)
Travel	25,875	8,115	19,340	27,455	(1,580)
Supplies	98,117	5,115	90,260	95,375	2,742
Other	114,150	129	76,181	76,310	37,840
Total Direct Expenses	283,242	26,936	220,568	247,504	35,738
Indirect	76,758	7,299	55,897	63,196	13,562
Total Costs	\$360,000	\$34,235	\$276,465	\$310,700	\$49,300
Residential Child Care 602-230-1623					
Facility expense	\$85,555	\$21,389	\$64,166	\$85,555	\$0
Supplies	6,341	849	5,492	6,341	0
Total Direct Expenses	91,896	22,238	69,658	91,896	0
Indirect	24,904	6,026	18,878	24,904	0
Total Costs	\$116,800	\$28,264	\$88,536	\$116,800	\$0
Bethel Community Services Patrol and Sobering Center 602-203-1601					
Personnel	\$564,129	\$98,649	\$456,090	\$554,739	\$9,390
Travel	1,500	0	1,500	1,500	0
Facility expense	47,666	11,116	44,311	55,427	(7,761)
Supplies	4,000	494	3,506	4,000	0
Equipment	28,052	0	28,689	28,689	(637)
Other	1,500	0	1,427	1,427	73
Total Direct Expenses	646,847	110,259	535,523	645,782	1,065
Indirect	175,295	29,880	137,352	167,232	8,063
Total Costs	\$822,142	\$140,139	\$672,875	\$813,014	\$9,128