

Schedule A

Audit Preparation

The following cost scenario includes an estimate of the number of hours to complete audit preparation for one fiscal year, assuming that the the tasks, "City of Barrow" responsibility on the accompanying page called "Audit Prep" have been completed by City Staff.

Audit Prep time spent remotely			
200 hours @ \$165/hr	\$	33,000	\$ 33,000
Two trips to Barrow for audit prep			
1 CPA for 10 days (100 hours @ \$175/hr)	\$	17,500	
round trip travel time for 1 CPA (8hrs @ \$90/hr)	\$	720 *	
11 days per diem @ \$75/day	\$	<u>825</u>	
Total	\$	19,045	\$ 38,090
BRW Lodging estimate (\$229/night; 6 nights)			\$ 1,374
AK Air Roundtrip airfare estimate			\$ 400
Total Estimate for each Fiscal Year			\$ 72,864

* Travel time is billed beginning arrival time at ANC/BRW airport, up to one hour prior to flight time, actual flight time, including delays, to baggage pickup.

Schedule B

Audit Preparation - Cleanup to do

The following cost scenario includes an estimate of the number of hours to complete an assessment of what tasks on the accompanying "Audit Prep" sheet are completed vs not-completed.

Upon our initial visit we should be able to provide you an assessment of any tasks that are not completed as expected and an estimate for what is required to complete each task; as well as a better cost estimate.

Time spent remotely on assesment		
16 hours @ \$165/hr	\$	2,640.00
A trip to Barrow for assesment		
1 CPA for 5 days (60 hours @ \$175/hr)	\$	10,500.00
round trip travel time for 1 CPA (8hrs @ \$90/hr)	\$	720.00 *
6 days per diem @ \$75/day	\$	450.00
Total	\$	<u>11,670.00</u>
BRW Lodging estimate (\$229/night; 6 nights)	\$	1,374
AK Air Roundtrip airfare estimate	\$	400
Estimate for an assesment	\$	16,084.00

* Travel time is billed beginning arrival time at ANC/BRW airport, up to one hour prior to flight time, actual flight time, including delays, to baggage pickup.

Schedule C

Finance Director Estimate - Cleanup to do

The following cost scenario includes an estimate of the number of hours to complete regular, daily Finance Director duties, assuming that the AP Clerk, the AR Clerk, the Payroll Clerk, the Grants Specialist/Accountant, and any other accounting related positions are completing their assigned duties as expected. As well as expecting that the previous Finance Director completed their duties in a timely manner and there are no outstanding items to complete.

Upon our initial visit we should be able to provide you an assessment of any tasks that are not completed as expected and what it may take for us to do so.

Finance Director time spent remotely each month

120 hours @ \$165/hr \$ 19,800.00 \$ 237,600.00

Monthly trip to Barrow for first three months

BRW Lodging estimate (\$229/night; 6 nights)	\$	1,374	
AK Air Roundtrip airfare estimate	\$	400	
1 CPA for 5 days (60 hours @ \$175/hr)	\$	10,500.00	
round trip travel time for 1 CPA (8hrs @ \$90/hr)	\$	720.00	*
6 days per diem @ \$75/day	\$	450.00	
Total	\$	<u>13,444.00</u>	

Monthly Finance Director costs for first three months \$ 33,244.00 \$ 99,732.00

Quarterly trip to Barrow for nine months

BRW Lodging estimate (\$229/night; 6 nights)	\$	1,374	
AK Air Roundtrip airfare estimate	\$	400	
1 CPA for 5 days (60 hours @ \$175/hr)	\$	10,500.00	
round trip travel time for 1 CPA (8hrs @ \$90/hr)	\$	720.00	*
6 days per diem @ \$75/day	\$	450.00	
Total	\$	<u>13,444.00</u>	

\$ 40,332.00

Total Annual Estimate



\$ 377,664.00

* Travel time is billed beginning arrival time at ANC/BRW airport, up to one hour prior to flight time, actual flight time, including delays, to baggage pickup.

72,864
16,084.0
377,664.

Schedule D

Finance Director Estimate - Stepping into a well maintained role

The following cost scenario includes an estimate of the number of hours to complete regular, daily Finance Director duties, assuming that the AP Clerk, the AR Clerk, the Payroll Clerk, the Grants Specialist/Accountant, and any other accounting related positions are completing their assigned duties as expected, and that the previous Finance Director completed their duties in a timely manner and there are no outstanding tasks to complete.

Finance Director time spent remotely each month

120 hours @ \$165/hr	\$	19,800.00	\$ 237,600.00
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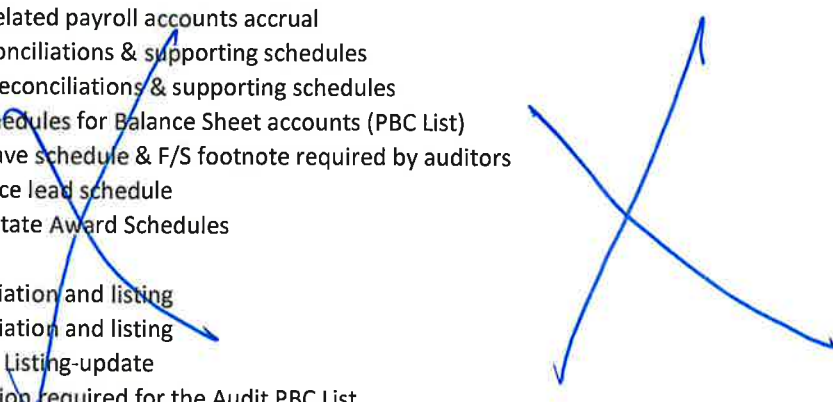
Quarterly trips to Barrow for the year

BRW Lodging estimate (\$229/night; 6 nights)	\$	1,374	
AK Air Roundtrip airfare estimate	\$	400	
1 CPA for 5 days (60 hours @ \$175/hr)	\$	10,500.00	
round trip travel time for 1 CPA (8hrs @ \$90/hr)	\$	720.00 *	
6 days per diem @ \$75/day	\$	<u>450.00</u>	
Quarterly trip total	\$	13,444.00	\$ 53,776.00

Total Annual Estimate			\$ 291,376.00
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* Travel time is billed beginning arrival time at ANC/BRW airport, up to one hour prior to flight time, actual flight time, including delays, to baggage pickup.

AUDIT PREP WORK SUMMARY (Espelin & Associates responsibility):

- Prepare Grant analysis/reconciliation/related JEs
 - Prepare PERS reconciliation
 - Prepare Payroll & related payroll accounts accrual
 - Prepare Payroll reconciliations & supporting schedules
 - Gather Cash/bank reconciliations & supporting schedules
 - Prepare Auditor schedules for Balance Sheet accounts (PBC List)
 - Prepare Accrued leave schedule & F/S footnote required by auditors
 - Prepare Fund Balance lead schedule
 - Prepare Federal & State Award Schedules
 - Prepare Confirms
 - Prepare AP reconciliation and listing
 - Prepare AR reconciliation and listing
 - Prepare Fixed Asset Listing-update
 - Gather documentation required for the Audit PBC List
 - Update the list of Leases, verify if agreements are current, prepare F/S lease footnote
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Finance work that should have been/be completed by City staff, not included in Audit prep (City of Barrow responsibility):

- Copies of all grant award agreements are available
- Copies of all filed monthly/quarterly/annual grant financial reports are available
- Copies of all 941's from 1/1/19 to 12/31/22 are available
- All paid invoices must have documentation and coding
- All City Finance staff desks must be cleaned off, w/no excess piles of unfiled/unaddressed items
- All grant reports filed w/the grantors must match the GL
- All tax returns must be properly accounted for in the proper fiscal period, such as Tobacco, room tax, etc.
- Bank reconciliations are completed and include supporting documentation
- All payroll and payroll reporting (included 941's, W-2's, W-3's, SoA quarterly reports) are up to date and properly entered
- All AP invoices must be properly entered as it relates to Year End cutoff for each year
- All AR invoices must be properly entered as it relates to Year End cutoff for each year
- All cash receipts must have been received, recorded in the proper GL code and entered in the proper fiscal year
- Listing of all fixed assets (items greater than \$5k) purchased in each fiscal year-with supporting documentation

Gaming:

- Annual reports for each year must have been filed and match GL
- Quarterly reports from 1/1/19 to 12/31/22 must have been filed and match GL
- Annual permits must have been filed for and granted

Espelin & Associates, llc Invoices for City of Barrow

Num	Date	Due Date	All Transactions		Open Balance
			Aging	Amount	
2019-075	06/19/2019	06/19/2019		0.00	FY19
2019-048	04/19/2019	04/19/2019		8,841.85	FY19
2019-036	03/31/2019	03/31/2019		7,106.25	FY19
2019-013	01/31/2019	01/31/2019		3,489.02	FY19
2019-009	01/28/2019	01/28/2019		48,667.68	FY19
2019-007	01/15/2019	01/15/2019		12,651.80	FY19
2019-008	01/15/2019	01/15/2019		0.00	FY19
2018-118	11/01/2018	11/01/2018		0.00	FY19
2018-097	09/15/2018	09/15/2018		27,843.00	FY19
2018-090	08/31/2018	08/31/2018		12,117.05	FY19
2018-085	08/15/2018	08/15/2018		17,631.28	FY19
2018-073	07/30/2018	07/30/2018		75,033.00	FY19
2018-042	04/30/2018	04/30/2018		1,925.46	FY18
2018-035	04/15/2018	04/15/2018		3,003.27	FY18
2018-034	03/31/2018	03/31/2018		2,354.20	FY18
2018-024	03/15/2018	03/15/2018		2,021.25	FY18
2018-009	01/31/2018	01/31/2018		9,014.31	FY18
2017-138	12/31/2017	12/31/2017		393.75	FY18
2017-119	10/31/2017	10/31/2017		1,589.72	FY18
2017-102	09/25/2017	09/25/2017		59,216.39	FY18
2017-097	09/10/2017	09/10/2017		64,098.00	FY18
2017-096	08/31/2017	08/31/2017		35,474.44	FY18
2017-085	08/04/2017	08/04/2017		26,800.60	FY18
2017-069	06/30/2017	06/30/2017		1,106.25	FY17
2017-042	04/30/2017	04/30/2017		3,439.10	FY17
2017-032	03/31/2017	03/31/2017		9,837.30	FY17
2017-025	03/15/2017	03/15/2017		2,650.92	FY17
2017-016	02/28/2017	02/28/2017		7,801.00	FY17
2017-012	02/16/2017	02/16/2017		9,802.55	FY17
2017-008	01/31/2017	01/31/2017		3,352.79	FY17
2017-001	01/15/2017	01/15/2017		14,657.22	FY17
2016-149	12/19/2016	12/19/2016		11,681.99	FY17
2016-140	11/30/2016	11/30/2016		7,128.75	FY17
2016-141	11/30/2016	11/30/2016		0.00	FY17
2016-134	11/15/2016	11/15/2016		695.09	FY17
2016-135	11/15/2016	11/15/2016		9,749.31	FY17
2016-125	10/31/2016	10/31/2016		1,508.75	FY17
2016-120	10/14/2016	10/14/2016		9,637.39	FY17
2016-114	10/03/2016	10/03/2016		8,905.56	FY17
2016-110	09/16/2016	09/16/2016		67,137.98	FY17
2016-111	09/16/2016	09/16/2016		2,970.85	FY17
2016-104	08/31/2016	08/31/2016		4,853.64	FY17
2016-105	08/31/2016	08/31/2016		14,580.00	FY17
2016-096	08/15/2016	08/15/2016		13,327.25	FY17

Espelin & Associates, llc Invoices for City of Barrow

Num	Date	Due Date	All Transactions		Open Balance
			Aging	Amount	
2016-089	07/31/2016	07/31/2016		13,008.30	FY17
2016-090	07/31/2016	07/31/2016		1,475.63	FY17
2016-082	07/15/2016	07/15/2016		35,555.80	FY17
2016-078	06/30/2016	06/30/2016		6,183.53	FY16
2016-079	06/30/2016	06/30/2016		794.10	FY16
2016-067	06/15/2016	06/15/2016		7,079.20	FY16
2016-068	06/15/2016	06/15/2016		1,436.18	FY16
2016-061	05/25/2016	05/25/2016		12,065.70	FY16
2016-052	05/15/2016	05/15/2016		3,511.50	FY16
2016-053	05/15/2016	05/15/2016		6,749.98	FY16
2016-048	04/22/2016	04/22/2016		11,037.07	FY16
2016-046	04/15/2016	04/15/2016		4,011.47	FY16
2016-047	04/15/2016	04/15/2016		5,900.82	FY16
2016-031	03/20/2016	03/20/2016		12,931.67	FY16
2016-032	03/20/2016	03/20/2016		2,213.32	FY16
2016-020	02/29/2016	02/29/2016		12,561.95	FY16
2016-014	02/15/2016	02/15/2016		3,184.67	FY16
2016-010	01/31/2016	01/31/2016		5,240.45	FY16
2016-007	01/25/2016	01/25/2016		14,425.57	FY16
2015-199	12/31/2015	12/31/2015		13,210.50	FY16
2015-197	12/15/2015	12/15/2015		25,888.75	FY16
2015-190	11/30/2015	11/30/2015		2,231.25	FY16
2015-175	10/30/2015	10/30/2015		1,162.50	FY16
2015-157	09/28/2015	09/28/2015		21,401.75	FY16
2015-152	09/15/2015	09/15/2015		49,126.25	FY16
2015-147	08/31/2015	08/31/2015		7,001.00	FY16
2015-140	08/15/2015	08/15/2015		21,239.18	FY16
2015-141	08/15/2015	08/15/2015		2,886.41	FY16
2015-136	07/31/2015	07/31/2015		522.50	FY16
2015-137	07/31/2015	07/31/2015		48,913.65	FY16
2015-121	07/17/2015	07/17/2015		2,492.00	FY16
2015-122	07/17/2015	07/17/2015		30,000.20	FY16
2015-113	06/30/2015	06/30/2015		32,688.08	FY15
2015-105	06/15/2015	06/15/2015		18,731.91	FY15
2015-106	06/15/2015	06/15/2015		468.75	FY15
2015-098	06/02/2015	06/02/2015		6,253.15	FY15
2015-095	05/19/2015	05/19/2015		13,382.10	FY15
2015-090	05/18/2015	05/18/2015		3,018.75	FY15
2015-079	04/30/2015	04/30/2015		1,417.50	FY15
2015-080	04/30/2015	04/30/2015		31,277.25	FY15
2015-073	04/15/2015	04/15/2015		5,656.45	FY15
2015-060	04/01/2015	04/01/2015		745.40	FY15
2015-061	04/01/2015	04/01/2015		1,792.50	FY15
2015-062	04/01/2015	04/01/2015		11,619.50	FY15
2015-044	03/15/2015	03/15/2015		2,704.93	FY15

Espelin & Associates, llc Invoices for City of Barrow

All Transactions					
Num	Date	Due Date	Aging	Amount	Open Balance
2015-045	03/15/2015	03/15/2015		11,591.02	FY15
2015-039	02/28/2015	02/28/2015		7,502.15	FY15
2015-027	02/15/2015	02/15/2015		7,281.25	FY15
2015-018	01/31/2015	01/31/2015		8,084.80	FY15
2015-006	01/15/2015	01/15/2015		24,875.32	FY15
2014-195	12/16/2014	12/16/2014		9,120.83	FY15
2014-184	11/30/2014	11/30/2014		21,922.00	FY15
2014-178	11/15/2014	11/15/2014		6,826.00	FY15
2014-174	10/31/2014	10/31/2014		4,440.20	FY15
2014-162	10/25/2014	10/25/2014		9,811.25	FY15
2014-154	10/15/2014	10/15/2014		7,380.27	FY15
2014-150	09/30/2014	09/30/2014		31,838.30	FY15
2014-133	09/15/2014	09/15/2014		23,167.90	FY15
2014-125	09/02/2014	09/02/2014		44,073.75	FY15
2014-079	07/02/2014	07/02/2014		988.00	FY15
2014-053	05/01/2014	05/01/2014		3,538.50	FY14
2014-044	04/15/2014	04/15/2014		2,556.00	FY14
2014-026	03/03/2014	03/03/2014		1,950.25	FY14
2014-013	01/25/2014	01/25/2014		9,147.00	FY14
2014-003	01/07/2014	01/07/2014		1,518.25	FY14
2013-110	12/16/2013	12/16/2013		3,777.75	FY14
2013-103	11/18/2013	11/18/2013		2,096.25	FY14
2013-093	10/31/2013	10/31/2013		3,636.25	FY14
2013-089	10/15/2013	10/15/2013		26,068.10	FY14
2013-086	10/01/2013	10/01/2013		23,577.50	FY14
2013-084	09/16/2013	09/16/2013		16,241.25	FY14
2013-076	09/02/2013	09/02/2013		41,288.75	FY14
2013-072	08/15/2013	08/15/2013		13,805.90	FY14
2013-064	07/31/2013	07/31/2013		21,685.25	FY14
2013-062	07/16/2013	07/16/2013		33,246.15	FY14
2013-059	07/09/2013	07/09/2013		0.00	FY13
2013-057	07/01/2013	07/01/2013		1,374.00	FY13
2013-056	06/30/2013	06/30/2013		12,703.50	FY13
2013-049	06/03/2013	06/03/2013		3,577.00	FY13
2013-033	04/15/2013	04/15/2013		3,681.50	FY13
2013-021	03/05/2013	03/05/2013		1,452.50	FY13
2012-117	11/26/2012	11/26/2012		1,725.00	FY13
2012-086	08/14/2012	08/14/2012		1,050.00	FY13
2012-055	05/21/2012	05/21/2012		2,372.50	FY12
2012-034	04/05/2012	04/05/2012		2,441.25	FY12
2012-003	01/10/2012	01/10/2012		532.50	FY12
2011-124	11/01/2011	11/01/2011		1,811.25	FY12
2011-088	08/01/2011	08/01/2011		640.00	FY12
2011-060	05/31/2011	05/31/2011		1,015.00	FY11
2011-045	04/25/2011	04/25/2011		1,517.50	FY11

Espelin & Associates, llc Invoices for City of Barrow

Num	Date	Due Date	All Transactions		Open Balance
			Aging	Amount	
2011-018	02/28/2011	02/28/2011		405.00	FY11
2010-131	01/31/2011	01/31/2011		853.75	FY11
2010-107	11/03/2010	11/03/2010		947.50	FY11
2010-087	08/31/2010	08/31/2010		1,148.75	FY11
2010-075	07/31/2010	07/31/2010		590.00	FY11
2010-056	06/11/2010	06/11/2010		1,611.75	FY10
2010-036	04/28/2010	04/28/2010		2,912.25	FY10
2010-018	03/18/2010	03/18/2010		5,133.90	FY10
2009-89	11/23/2009	11/23/2009		1,675.75	FY10
2009-51	06/26/2009	06/26/2009		1,604.60	FY09
2009-42	04/30/2009	04/30/2009		1,888.75	FY09
2009-31	03/31/2009	03/31/2009		5,857.70	FY09
2009-16	01/30/2009	01/30/2009		1,285.00	FY09
2008-73	12/16/2008	12/16/2008		5,943.55	FY09
2008-70	11/30/2008	11/30/2008		1,455.00	FY09
2008-66	11/15/2008	11/15/2008		1,952.50	FY09
2008-64	10/21/2008	10/21/2008		7,058.00	FY09
2008-63	10/07/2008	10/07/2008		3,420.00	FY09
2008-54	08/15/2008	08/15/2008		5,972.71	FY09
2008-37	06/15/2008	06/15/2008		625.00	FY08
2008-26	05/15/2008	05/15/2008		4,002.56	FY08
2008-21	04/30/2008	04/30/2008		843.75	FY08
2008-8	02/19/2008	02/19/2008		3,255.00	FY08
2007CoB1	12/30/2007	12/30/2007		2,810.00	FY08
2007CoB2	12/21/2007	12/21/2007		2,590.00	FY08
Total				1,661,744.27	0.00

Espelin & Associates, llc
Invoices for City of Barrow
All Transactions

211,077.71

205,891.39

254,863.42

Espelin & Associates, llc
Invoices for City of Barrow
All Transactions

335,383.12

348,659.31

Espelin & Associates, llc
Invoices for City of Barrow
All Transactions

204,133.15

25,563.50

7,797.50

6,477.50

Espelin & Associates, llc
Invoices for City of Barrow
All Transactions

11,333.65

36,437.71

14,126.31

Total