

**MUNICIPALITY OF ANCHORAGE**

Single Audit Reports  
and Supplementary Information

Year Ended December 31, 2011

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# MUNICIPALITY OF ANCHORAGE

## Single Audit Reports and Supplementary Information

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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

Honorable Mayor and  
Members of the Assembly  
Municipality of Anchorage, Alaska

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Municipality of Anchorage (Anchorage) as of and for the year ended December 31, 2011, which collectively comprise Anchorage's basic financial statements and have issued our report thereon dated May 31, 2012. Our report includes a reference to other auditors. We conducted our audit 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 Anchorage Community Development Authority were not audited in accordance with *Government Auditing Standards*. Other auditors audited the financial statements of Police/Fire Retirement System Trust Funds and the Alaska Center for Performing Arts as described in our report on Anchorage's financial statements. Those financial statements were not audited in accordance with *Government Auditing Standards*. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

Management of Anchorage is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Anchorage's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Anchorage's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Anchorage's internal control over financial reporting.

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 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.

Honorable Mayor and  
Members of the Assembly  
Municipality of Anchorage, Alaska

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined previously.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Anchorage'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*.

We noted certain matters that we reported to Anchorage's management in a separate letter dated May 31, 2012.

This report is intended solely for the information and use of Anchorage's management, Honorable Mayor and Assembly, others within the entity, federal and state awarding agencies and, if applicable, pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

*Mikunda, Cottrell & Co.*

Anchorage, Alaska  
May 31, 2012

Independent Auditor's Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133

Honorable Mayor and  
Members of the Assembly  
Municipality of Anchorage, Alaska

Compliance

We have audited Municipality of Anchorage's (Anchorage's) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Anchorage's major federal programs for the year ended December 31, 2011. Anchorage's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Anchorage's management. Our responsibility is to express an opinion on Anchorage's compliance based on our audit.

Anchorage's basic financial statements include the operations of its component unit, Anchorage School District, which received \$114,980,652 in federal awards that are not included in the schedule during the year ended December 31, 2011. Our audit, described below, did not include the operations of Municipality of Anchorage School District because it was subjected to a separate audit in accordance with OMB Circular A-133.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 Anchorage'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. Our audit does not provide a legal determination of Anchorage's compliance with those requirements.

In our opinion, Anchorage complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2011-01, 2011-02, and 2011-03.

Honorable Mayor and  
Members of the Assembly  
Municipality of Anchorage, Alaska

### Internal Control Over Compliance

Management of Anchorage is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Anchorage's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 Anchorage'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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as item 2011-03. *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.



Honorable Mayor and  
Members of the Assembly  
Municipality of Anchorage, Alaska

Schedule of Expenditures of Federal Awards

We have audited the basic financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Municipality of Anchorage as of and for the year ended December 31, 2011, and have issued our report thereon date May 31, 2012, which contained an unqualified opinion on those financial statements. Our report includes a reference to other auditors. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise Anchorage's financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other 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.

Anchorage's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Anchorage's responses, and accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of Anchorage's management, Honorable Mayor and Assembly, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Mikunda, Cottrell & Co.*

Anchorage, Alaska  
May 31, 2012

Municipality of Anchorage, Alaska

Schedule of Expenditures of Federal Awards

Federal Grantor/Pass-Through Grantor Program Title	Year ended December 31, 2011	Grant No.	CFDA Number	Award Amount	Expenditures
<b>Institute of Museum &amp; Library Services</b>					
Pass-Through Alaska Department of Education & Early Development:					
800# ILL & Reference Backup		LS-00-10-0002-10	45.310	\$ 66,442	44,083
800# ILL & Reference Backup		LS-00-11-0002-11	45.310	82,426	35,485
Ready to Read Resource Center 2011		LS-00-10-0002-10	45.310	76,524	39,280
Ready to Read Resource Center 2012		LS-00-11-0002-11	45.310	78,752	38,814
Total Pass-Through Programs Alaska Department of Education & Early Development				<u>304,144</u>	<u>157,662</u>
<b>Total Institute of Museum &amp; Library Services</b>				<u>304,144</u>	<u>157,662</u>
<b>Department of Agriculture</b>					
Direct:					
Eagle River Forest Restoration Project		06DG11100100225	10.680	100,000	5,186
USFS Forest Health 2007 - Bird and Indian Forest Restoration Project		07DG11100100215	10.680	100,000	23,925
USFS Hazardous Fuels Mitigation 2008		08DG11100100218	10.unknown	492,000	81,686
USFS Hazardous Fuels Mitigation 2002		None	10.unknown	5,168,708	15,463
USFS Hazardous Fuels Mitigation 2003		None	10.unknown	4,432,640	37,500
USFS Hazardous Fuels Mitigation 2004		None	10.unknown	2,047,913	53,711
USFS Hazardous Fuels Mitigation 2005		None	10.unknown	582,536	50,523
USFS Hazardous Fuels Mitigation 2006		None	10.unknown	1,347,665	88,757
Total Direct Programs U.S. Department of Agriculture				<u>14,271,462</u>	<u>356,751</u>
Pass-Through Alaska Department of Health & Social Services:					
WIC Program BP2009		604-10-813	10.557	1,462,556	67
WIC Program BP2010		604-11-813	10.557	1,467,858	786,697
WIC Program BP2011		604-12-813	10.557	1,312,459	601,007
Total Pass-Through Programs Alaska Department of Health & Social Services				<u>4,242,873</u>	<u>1,387,771</u>
Pass-Through Alaska Department of Commerce, Community & Economic Development -					
FY 11 National Forest Receipts		None	10.665	100,933	100,933
Total Pass-Through Program Alaska Department of Commerce, Community & Economic Development				<u>100,933</u>	<u>100,933</u>
Pass-Through Alaska Department of Natural Resources, Division of Forestry -					
ARRA USFS Hazardous Fuels Mitigation		38215	10.688	497,650	157,214
Total Pass-Through Program Alaska Department of Natural Resources, Division of Forestry				<u>497,650</u>	<u>157,214</u>
<b>Total Department of Agriculture</b>				<u>19,112,918</u>	<u>2,002,669</u>
<b>Department of Commerce, National Oceanic &amp; Atmospheric Administration</b>					
Pass-Through Alaska Department of Fish & Game:					
SSSF - Salmon Habitat Restoration		45170	11.438	439,476	(14,956)
SSSF - Salmon Rearing Habitat Restoration		45853 COOP-08-110	11.438	781,611	422,347
SSSF - Little Campbell Creek Fish Passage Improvement		45778 COOP-08-024	11.438	1,739,222	638,116
Total Pass-Through Alaska Department of Fish & Game				<u>2,960,309</u>	<u>1,045,507</u>
Pass-Through Alaska Department of Commerce, Community & Economic Development -					
Alaska Coastal Zone Management 306		811247	11.419	38,500	38,384
Total Pass-Through Programs Alaska Department Commerce, Community & Economic Development				<u>38,500</u>	<u>38,384</u>
<b>Total Department of Commerce, National Oceanic &amp; Atmospheric Administration</b>				<u>2,998,809</u>	<u>1,083,891</u>
<b>Department of Energy</b>					
Direct -					
ARRA 2010 EECBG		DE-EE0000662	81.128	2,688,900	1,420,709
Total Direct Program Department of Energy				<u>2,688,900</u>	<u>1,420,709</u>
Pass-Through Matanuska-Sustina Borough -					
ARRA EECBG Matsu-Transit		None	81.128	50,000	36,160
Total Pass-Through Matanuska-Sustina Borough				<u>50,000</u>	<u>36,160</u>
Total ARRA 2010 EECBG				<u>2,738,900</u>	<u>1,456,869</u>
Pass-Through Alaska Housing Finance Corporation -					
Low Income Weatherization Assistance Program		WAP-10-MOA-1	81.042	255,357	77,030
ARRA Weatherization Assistance Program		ARR-09-MOA-1	81.041	1,246,712	498,480
Total Pass-Through Program Alaska Housing Finance Corporation				<u>1,502,069</u>	<u>575,510</u>
<b>Total Department of Energy</b>				<u>4,240,969</u>	<u>2,032,379</u>
<b>Department of Health &amp; Human Services</b>					
Direct:					
Family Planning 2010		6 FPHPA100024-33-06	93.217	1,234,928	597,373
Family Planning 2011		6 FPHPA100024-34-02	93.217	1,077,013	493,810
Auto External Defibrillators		D67RH16302	93.259	2,311,941	1,091,183
Total Direct Programs Department of Health & Human Services				<u>179,990</u>	<u>179,990</u>
Pass-Through Alaska Department of Health & Social Services:					
Coordinated Transportation		607-11-114	93.044	2,491,931	1,271,173
Coordinated Transportation		607-12-114	93.044	195,015	124,339
				<u>195,015</u>	<u>98,005</u>
				<u>390,030</u>	<u>222,344</u>
Public Health Preparedness and Response for Bioterrorism		601-11-151	93.069	772,000	441,321
Public Health Preparedness and Response for Bioterrorism		601-12-151	93.069	670,000	274,906
				<u>1,442,000</u>	<u>716,227</u>
Public Health Nursing		601-11-175	93.116	66,600	44,829
Public Health Nursing		601-12-175	93.116	66,600	18,515
				<u>133,200</u>	<u>63,344</u>
Public Health Nursing		601-11-175	93.268	71,850	23,950
Aging Disability Resource Center		607-11-702	93.779	56,343	29,395
Aging Disability Resource Center		607-12-702	93.779	56,343	23,383
				<u>112,686</u>	<u>52,778</u>
Aging Disability Resource Center		607-11-702	93.048	14,771	14,771
Aging Disability Resource Center		607-12-702	93.048	68,135	28,276
				<u>82,906</u>	<u>43,047</u>

Municipality of Anchorage, Alaska

Schedule of Expenditures of Federal Awards, continued

Federal Grantor/Pass-Through Grantor Program Title	Year ended December 31, 2011	Grant No.	CFDA Number	Award Amount	Expenditures
<b>Department of Health &amp; Human Services, continued</b>					
Pass-Through Alaska Department of Health & Social Services, continued					
Child Care Licensing 10		604-11-940	93.575	\$ 1,519,838	724,387
Child Care Licensing 11		604-12-940	93.575	1,506,000	526,291
Child Care Assistance 10		604-11-900	93.575	1,460,676	776,933
Child Care Assistance 11		604-12-900	93.575	1,396,440	640,609
				<u>5,882,954</u>	<u>2,668,220</u>
HIV Prevention & Intervention Activities		601-11-170	93.940	175,750	91,441
HIV Prevention & Intervention Activities		601-12-170	93.940	187,224	89,669
				<u>362,974</u>	<u>181,110</u>
Total Pass-Through Programs Alaska Department of Health & Social Services				<u>8,478,600</u>	<u>3,971,020</u>
Pass-Through Alaska Housing Finance Corporation -					
Low Income Weatherization Assistance Program		WAP-08-MOA-1	93.568	60,000	(1,000)
Total Pass-Through Program Alaska Housing Finance Corporation				<u>60,000</u>	<u>(1,000)</u>
Pass-Through Southcentral Foundation -					
Southcentral Foundation CSP 2011		N/A	93.210	199,000	199,000
Total Pass-Through Southcentral Foundation				<u>199,000</u>	<u>199,000</u>
Pass-Through Cook Inlet Tribal Council:					
Strategic Prevention Framework State/Tribal Incentive Grant Liaison Services		None	93.243	65,444	17,291
Cook Inlet Tribal Council MOU (SAMSHA)		FY2009-11 CITC	93.243	64,789	25,372
Total Pass-Through Programs Cook Inlet Tribal Council				<u>130,233</u>	<u>42,663</u>
<b>Total Department of Health &amp; Human Services</b>				<u>11,359,764</u>	<u>5,482,856</u>
<b>Department of Homeland Security</b>					
Direct:					
FEMA SAFER Grant		01152	97.044	5,050,461	1,573,130
Port Security Grant Program		2008-GB-T8-0135	97.056	207,724	40,599
Port Security Grant Program		2009-PU-T9-K012	97.056	639,874	3,289
Port Security Grant Program		2010-PU-T0-K003	97.056	1,217,340	222,638
				<u>2,064,938</u>	<u>266,526</u>
ARRA Port Security Grant Program		2009-PU-R1-0217	97.116	1,355,307	35,580
Total Direct Programs U.S. Department of Homeland Security				<u>8,470,706</u>	<u>1,875,236</u>
Pass-Through Alaska Department of Military & Veterans Affairs:					
Emergency Management Performance Grant		10EMPG-GR35581	97.042	125,000	50,000
Emergency Management Performance Grant		11EMPG-GR35584	97.042	100,000	50,000
				<u>225,000</u>	<u>100,000</u>
Pre-Disaster Mitigation Plan		09PDM-GR34048	97.047	37,500	14,645
Citizen Corps Program		09CCP-GR34061	97.053	13,581	10,201
Citizen Corps Program		10CCP-GR-34065	97.067	21,848	8,499
Metropolitan Medical Response System		08MMRS-GR34045	97.067	311,585	88,111
State Homeland Security Program		09SHSP-GR34058	97.067	2,034,447	1,404,834
State Homeland Security Program		10SHSP-GR34067	97.067	2,383,365	633,917
State Homeland Security Program		08SHSP-GR34057	97.067	1,347,502	19,165
Total State Homeland Security Program				<u>6,098,747</u>	<u>2,154,526</u>
Metropolitan Medical Response System		09MMRS-GR34046	97.071	311,585	311,585
Total Pass-Through Programs Alaska Department of Military & Veterans Affairs				<u>6,686,413</u>	<u>2,590,957</u>
<b>Total Department of Homeland Security</b>				<u>15,157,119</u>	<u>4,466,193</u>
<b>Department of Housing &amp; Urban Development, Office of Community Planning &amp; Development</b>					
Direct:					
Community Development Block Grant 1998		B-98-MC-02-0001		2,255,000	4,000
Community Development Block Grant 2002		B-02-MC-02-0001	14.218	2,265,373	5,000
Community Development Block Grant 2004		B-04-MC-02-0001	14.218	2,285,000	(29,668)
Community Development Block Grant 2005		B-05-MC-02-0001	14.218	2,162,050	(13,843)
Community Development Block Grant 2008		B-08-MC-02-0001	14.218	1,936,826	881
Community Development Block Grant 2009		B-09-MC-02-0001	14.218	1,969,588	73,711
Community Development Block Grant 2010		B-10-MC-02-0001	14.218	2,036,598	549,985
Community Development Block Grant 2011		B-11-MC-02-0001	14.218	1,707,768	675,345
				<u>16,618,203</u>	<u>1,265,411</u>
Emergency Shelter 2010		S-10-MC-02-0001	14.231	82,971	79,141
HUD Link Program 10		AK0011B0C000802	14.235	296,714	89,440
HUD Link Program 11		AK0012B0C000802	14.235	296,714	210,503
				<u>593,428</u>	<u>299,943</u>
HOME Investment Partnership Agreement 2003		M-03-MC-02-0200	14.239	1,114,921	56,407
HOME Investment Partnership Agreement 2007		M-07-MC-02-0200	14.239	1,003,185	59,258
HOME Investment Partnership Agreement 2008		M-08-MC-02-0200	14.239	970,507	60,969
HOME Investment Partnership Agreement 2010		M-10-MC-02-0200	14.239	1,068,582	1,015,561
HOME Investment Partnership Agreement 2011		M-11-MC-02-0200	14.239	946,309	392,721
HOME Investment Partnership Agreement		M-09-MC-02-0200	14.239	1,081,372	394,739
				<u>6,184,876</u>	<u>1,979,655</u>
HUD Kincaid Training Center		B-05-SP-AK-0010	14.246	496,000	1,739

## Municipality of Anchorage, Alaska

## Schedule of Expenditures of Federal Awards, continued

Federal Grantor/Pass-Through Grantor Program Title	Year ended December 31, 2011	Grant No.	CFDA Number	Award Amount	Expenditures
<b>Department of Housing &amp; Urban Development, Office of Community Planning &amp; Development, continued</b>					
Direct, continued:					
Section 108 Loan Guarantees		None	14.248	\$ 2,000,000	1,712,027
EDI-Special PJ Cuddy Park Recreational Facility 2005		B-05-SP-AK-0011	14.251	942,400	71,620
EDI-Special Project - Mt View Service Center		B-08-SP-AK-0649	14.251	686,000	302,338
				<u>1,628,400</u>	<u>373,958</u>
AARA CDBG 2009		B-09-MY-02-001	14.253	507,812	19,599
ARRA-Homeless Prevention Stimulus		S-09-MY-02-0001	14.257	776,469	243,830
Total Direct Programs Department of Housing & Urban Development, Office of Community Planning & Development				<u>28,888,159</u>	<u>5,975,303</u>
Pass-Through Alaska Housing Finance Corporation:					
Link Program 2010		HMS-09-MOA	14.235	141,975	28,730
Link Program 2011		HMS-11-MOA	14.235	23,655	18,824
Total Pass-Through Programs Alaska Housing Finance Corporation				<u>165,630</u>	<u>47,554</u>
<b>Total Department of Housing &amp; Urban Development, Office of Community Planning &amp; Development</b>				<u>29,053,789</u>	<u>6,022,857</u>
<b>Department of the Interior</b>					
Direct:					
Low Impact Development		70181AJ065	15.631	27,000	26,136
Hydrologic Resource Center for Data Collection and Investigation dated September 22, 2010		G11AC20006	15.808	111,731	111,731
Total Direct Programs U.S. Department of the Interior				<u>138,731</u>	<u>137,867</u>
Pass-Through Alaska Department of Revenue -					
Federal PILT		None	15.226	654,650	654,650
Total Pass-Through Program Alaska Department of Revenue				<u>654,650</u>	<u>654,650</u>
<b>Total Department of the Interior</b>				<u>793,381</u>	<u>792,517</u>
<b>Department of Justice</b>					
Direct:					
Sexual Assault Response Team (SART)		2010-DD-BX-0491	16.017	400,000	188,389
Human Trafficking		2005-VT-BX-1166	16.320	450,000	42,970
Human Trafficking 2010		2010-VT-BX-0003	16.320	75,000	23,761
				<u>525,000</u>	<u>66,731</u>
Alaska Internet Crimes Against Children Task Force Continuation		2010-MC-CX-K031	16.540	441,766	171,639
DOJ Cold Case DNA Grant		2008-DN-BX-K211	16.560	500,000	20,783
Domestic Violence 2008		2008-WE-AX-0033	16.590	1,500,000	188,556
Weed & Seed FY2011		Weed & Seed 2011	16.595	36,000	36,000
FY2010 BVP Program Grant		None	16.607	34,947	27,163
ARRA COPS Hiring Recovery Program 09		2009-RJ-WX-0004	16.710	2,599,578	945,205
COPS Hiring Program 10		2010-UL-WX-0001	16.710	1,155,364	329,685
				<u>3,754,942</u>	<u>1,274,890</u>
Justice Assistance Grant		2008-DJ-BX-0235	16.738	152,398	151,090
Justice Assistance Grant		2009-DJ-BX-0592	16.738	656,929	544,284
Justice Assistance Grant		2010-DJ-BX-0043	16.738	636,363	1,031
				<u>1,445,690</u>	<u>696,405</u>
FY2011 Coverdell Personnel		2011-CD-BX-0092	16.742	175,000	5,214
ARRA FY2009 Internet Crimes		2009-SN-B9-K036	16.800	437,265	65,660
ARRA Justice Assistance Grant		2009-SB-B9-1238	16.804	2,700,337	251,736
Forfeiture Funds-All2007		None	16.unknown	1,874,500	2,520
Forfeiture Funds-All2009		None	16.unknown	270,000	132,943
Forfeiture Funds-All2010		None	16.unknown	900,000	621,477
				<u>3,044,500</u>	<u>756,940</u>
Total Direct Programs Department of Justice				<u>14,995,447</u>	<u>3,750,106</u>
Pass-Through Alaska State Troopers -					
ARRA: Anchorage Domestic Violence Prevention Project		ARRA 11-800	16.803	889,607	72,418
Total Pass-Through Program Alaska State Troopers				<u>889,607</u>	<u>72,418</u>
<b>Total Department of Justice</b>				<u>15,885,054</u>	<u>3,822,524</u>

Municipality of Anchorage, Alaska

Schedule of Expenditures of Federal Awards, continued

Federal Grantor/Pass-Through Grantor Program Title	Year ended December 31, 2011	Grant No.	CFDA Number	Award Amount	Expenditures
<b>Department of Transportation</b>					
Direct:					
ARRA Rehabilitate Taxiway Quebec Phase 1		3-02-0015-048-2009	20.106	\$ 3,680,000	1,617
Acquire Snow Removal Equipment		3-02-0015-049-2010	20.106	653,600	299,449
Rehabilitate Runway 16/34 and Replace Runway 34 Visual Glide Slope Indicator		3-02-0015-050-2010	20.106	3,420,000	54,583
Property Acquisition		3-02-0015-051-2010	20.106	313,500	16,955
Remove Obstructions		3-02-0015-052-2010	20.106	152,000	26,765
Conduct Airport Master Study		3-02-0015-054-2011	20.106	608,000	11,206
Rehabilitate Taxiway Q, Phase 2		3-02-0015-055-2011	20.106	2,253,400	1,974,866
Airport Lighting, Signage and Fencing Improvements		3-02-0015-056-2011	20.106	549,100	216,004
				<u>11,629,600</u>	<u>2,601,445</u>
FTA 5309 Museum Intermodal Facility		AK-03-0067	20.500	1,457,667	43,165
10 5309B Fare Collection Equip		AK-04-0031	20.500	750,000	209,692
FTA 5309 Bus Earmarks		AK-04-0027	20.500	274,000	274,000
FTA 5309 Dimond Center Study		AK-55-0004	20.500	109,926	73,351
				<u>2,591,593</u>	<u>600,208</u>
09 ARRA 5307 Busses (5)\Vans (15); Shelters		AK-96-X003	20.507	5,960,310	624,439
09 CMAQ/STP Fleet Replacement/Expansion		AK-95-X004	20.507	5,139,470	919,545
2010 CMAQ FTA Fleet Acq		AK-95-X007	20.507	1,819,400	1,623,989
Section 5307 2003 Operating and Capital Assistance		AK-90-X027	20.507	2,567,700	4,412
Section 5307 2004 Operating and Capital Assistance		AK-90-X031	20.507	4,453,140	225,992
Section 5307 2005 Operating and Capital Assistance		AK-90-X033	20.507	2,887,200	20,894
Section 5307 2006 Vans, ADA Imp, Plng, PM, ADA Svc		AK-90-X046	20.507	1,852,733	17,877
Section 5307 2007 Vans, ADA Imp, Plng, PM, ADA Svc		AK-90-X048	20.507	4,549,600	535,525
08 5309B Const Paratransit Facility		AK-90-X052	20.507	4,253,600	204,570
FTA SEC 5307 CAP ASSIST		AK-90-X056	20.507	4,645,600	471,295
2010 FTA SEC 5307 CAP A		AK-90-X059	20.507	4,656,661	1,221,537
FY 115307OM; Vans		AK-95-X064	20.507	3,497,000	2,974,662
FY115307 PM; Vans' ADA OPS' Shetl		K-96-X064	20.507	884,872	116,492
				<u>47,167,286</u>	<u>8,961,229</u>
08/09 5316 JARC		AK-37-X016	20.516	71,395	30,054
Total Direct Programs Department of Transportation				<u>61,459,874</u>	<u>12,192,936</u>
Pass-Through Alaska Department of Transportation & Public Facilities:					
Travel Options Program		50895	20.205	175,620	81,818
Eagle River Central Business District Study		50897	20.205	149,438	893
Bicycle/Pedestrian Coordinator		50902	20.205	87,496	10,826
Transit Marketing		57667	20.205	230,991	(212)
Transit Marketing CY11		53409	20.205	261,552	225,574
Air Quality Public & Business Awareness Education Campaign		51287	20.205	818,166	213,971
Air Quality Public & Business Awareness Education Campaign		53533	20.205	290,192	87,756
Anchorage Ridesharing CY10		52391	20.205	397,171	2,551
Anchorage Ridesharing CY11		53408	20.205	435,287	401,762
AMATS Traffic Count Program 2009-11		51770	20.205	487,992	217,802
Safer Routes to Schools		57801	20.205	207,700	165
AMATS 2011 LRTP Update		52525	20.205	644,239	512,544
AMATS Arterial Roadway Dust Control		52748	20.205	425,614	150,402
Traffic Control Signalization 10-12		CMG-000(416); 52532	20.205	483,652	305,777
HSIP 2003, GROUP B		ACHHE-0001(299)56644	20.205	292,400	84,776
HSIP 36th Ave, Arctic to C St 5 Lane Conversion		HRO-0001(267)55730	20.205	1,193,000	5,212
HSIP 2003, GROUP A		HRO-000S(459)56645	20.205	425,160	209
ISTEA Chester Creek Trail Connection - Design		CM-0001(262)55066	20.205	1,030,232	18,956
ISTEA Campbell Creek Trail Des Intent PHII		55801	20.205	30,000	21,719
Girdwood Roads		HDP-0001(307)57057	20.205	1,675,000	48,469
Anchorage Countdown Pedestrian Signals		(390)51362; HSIP	20.205	136,530	136,530
Business Boulevard Trail Construction		0001(130)52519	20.205	514,278	1,278
ISTEA Eklutna Bridge Replacement II		BR-0001(183)53945	20.205	555,000	177
ISTEA Eklutna Bridge Replacement		BR-0001(183)53945	20.205	542,225	2,101
2008 AMATS Planning		None	20.205	825,580	367
2009 AMATS Planning		None	20.205	840,138	254
2010 AMATS Planning		None	20.205	840,138	450
2011 AMATS Planning		None	20.205	840,138	758,365
SEC 5303 FTA Planning - 11 (Rural Public Transit)		5303-11-454	20.205	292,201	25,025
				<u>15,127,130</u>	<u>3,315,517</u>
Sisson Loop Trail		3-02-0016-140-2011 (53201)	20.106	85,000	5,000
MCS CV Enforcement 09		09-PD-001	20.218	31,278	10,780
MCS CV Enforcement 10		10-PD-001	20.218	31,278	2,665
MCS CV Enforcement 11		10-PD-001	20.218	31,278	5,280
				<u>93,834</u>	<u>18,725</u>
Metropolitan Planning		AK-80-0018	20.505	289,394	11,854
Metropolitan Planning		5303PL-11-454	20.505	292,114	291,346
				<u>581,508</u>	<u>303,200</u>
FTA Section 5310 Elderly & Disabled		5310-POS-11-454	20.513	65,723	65,723
FTA Section 3037 JARC 2010		30370-11-454	20.516	100,000	59,811
FTA Section 5307 U-Med Transit		AK-37-X013	20.516	172,461	78,440
				<u>272,461</u>	<u>138,251</u>

Municipality of Anchorage, Alaska

Schedule of Expenditures of Federal Awards, continued

Federal Grantor/Pass-Through Grantor Program Title	Year ended December 31, 2011	Grant No.	CFDA Number	Award Amount	Expenditures
<b>Department of Transportation, continued</b>					
Pass-Through Alaska Department of Transportation & Public Facilities, continued:					
FTA Section 5317 New Freedom		AK-57-X002	20.521	\$ 93,708	15,418
Seat Belt Enforce 09		402PT	20.600	420,792	(6,000)
FFY 2011 CIOT Enforcement Jan-Mar		402PT 11-06-01	20.600	36,270	36,270
FFY2011 CIOT Enforcement Jun-Sept		402PT 11-06-01 NTP#4	20.600	46,959	46,959
FFY2011 Seatbelt Enforcement Apr-May		402PT 11-06-01 NTP#3	20.600	31,079	31,079
HS Equipment Grant		402PT 11-06-02	20.600	50,000	50,000
Crash Data Retrieval Sys Trng		402PT 11-06-00	20.600	3,563	3,560
FY2011 Traffic Records Forum		402SA 11-17-00(D)	20.600	3,274	2,584
FY2011 Lifesavers Conference		4020P 11-04-00(A)	20.600	2,613	1,788
				<u>594,550</u>	<u>166,240</u>
Traffic Safety Prosecutor 2011		410K8 12-02-02	20.601	163,788	44,427
FFY2011 DUI Enforcement Jan-Mar		154 AL 11-01-03	20.607	122,973	122,973
FFY2011 DUI Enforcement Apr-Sept		154 AL 11-01-03	20.607	247,021	247,021
FFY2011 DUI Enforcement Apr-Sept		154 AL 12-01-03	20.607	142,979	133,739
FY2011 IACP DRE Conference		154AL 11-01-00 (H)	20.607	13,793	13,793
Traffic Safety Prosecutor		154 AL 11-01-22	20.607	82,320	59,960
				<u>609,086</u>	<u>577,486</u>
Traffic Safety Prosecutor		410K8-11-01-02	20.610	82,320	59,960
Total Pass-Through Programs Alaska Department of Transportation & Public Facilities				<u>17,769,108</u>	<u>4,709,947</u>
Pass-Through Alaska Historic Preservation Office - KABATA Project		None	20.205	522,000	176,972
Total Pass-Through Program Alaska Historic Preservation Office				<u>522,000</u>	<u>176,972</u>
<b>Total Department of Transportation</b>				<u>79,750,982</u>	<u>17,079,855</u>
<b>Environmental Protection Agency</b>					
Direct:					
Air Pollution Control Program Support		A-970736-06	66.001	313,734	161,762
ANC Air Toxics Monitoring		XA-96070301-0	66.034	221,568	880
Ambient Lead Monitoring		XA-00J43301	66.034	43,907	18,152
				<u>265,475</u>	<u>19,032</u>
N_Communities_Wtr_Extension		STAG #XP-96032301	66.202	649,114	195,852
Sand_Lk_Area_Wtr_Extension		STAG #XP-96075701	66.202	1,301,303	63,830
Girdwood_Water_Improvmnts_Ph2B		STAG #XP-97082701	66.202	2,376,483	549,312
N_Communities_Swr_Extension		STAG XP-96032301	66.202	1,070,685	435,149
N_Commu-ASD_Swr_Force_Main		STAG XP-96032301	66.202	1,843,601	268,812
Sand_Lk_Area_Swr_Extension		STAG XP-96075701	66.202	1,042,750	58
Sand_Lake_Area_SWR_Phll		STAG XP-96075701	66.202	131,167	107,392
				<u>8,415,103</u>	<u>1,620,405</u>
Brownsfield Cleanup Cooperative Agreement		BF-96085101-0	66.818	200,000	148,388
Total Direct Programs Environmental Protection Agency				<u>9,194,312</u>	<u>1,949,587</u>
Pass-Through Alaska Department of Environmental Conservation:					
Alaska Clean Water Fund Loan - Lift_Stns_13_21_27_52_53_Upgr		130071	66.458	3,650,000	465,774
Alaska Clean Water Fund Loan - ERWWTF Clarifier Upgrade		131091	66.458	1,628,600	1,040,487
Alaska Clean Water Fund Loan - ERWWTF_UV_Disinfection		130321	66.458	3,846,631	435,856
Alaska Clean Water Fund Loan - AWWTF_Gen-Elec_Rm_Upgr		130091	66.458	5,963,373	274,464
Alaska Clean Water Fund Loan - Rovenna_Pipe_Upgrade		131081	66.458	1,100,000	571,073
Alaska Clean Water Fund Loan - Chester_Creek_Sewer (B-5, B-6)		131111	66.458	420,000	336,768
				<u>16,608,604</u>	<u>3,124,422</u>
Alaska Drinking Water Fund Loan - Island_Kodiak-Kalgin_Wtr_Upgrade		127811	66.468	620,000	30,227
Alaska Drinking Water Fund Loan - Res_Elmore		127861	66.468	3,427,000	2,265,305
Alaska Drinking Water Fund Loan - Well_7_Capacity_Upgr		130271	66.468	1,775,766	375,529
Alaska Drinking Water Fund Loan - G_Street_6th-7th_Wtr_Main		131021	66.468	502,468	271
Alaska Drinking Water Fund Loan - SCWTF_Roof_Upgrade		131281	66.468	1,130,742	876,642
				<u>7,455,976</u>	<u>3,547,974</u>
Total Pass-Through Programs Alaska Department of Environmental Conservation				<u>24,064,580</u>	<u>6,672,396</u>
<b>Total Environmental Protection Agency</b>				<u>33,258,892</u>	<u>8,621,983</u>
<b>Equal Employment Opportunity Commission</b>					
Direct -					
FY 11 Equal Employment Opportunity Cases		None	30.unknown	52,785	52,785
<b>Total Equal Employment Opportunity Commission</b>				<u>52,785</u>	<u>52,785</u>
<b>Total Schedule of Expenditures of Federal Awards</b>				<u>\$ 211,968,606</u>	<u>51,618,171</u>

## MUNICIPALITY OF ANCHORAGE

### Notes to Schedule of Expenditures of Federal Awards

Year Ended December 31, 2011

**Note 1: Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal grant activity of the Municipality of Anchorage, Alaska (Anchorage) excluding its component unit, Anchorage School District, under programs of the federal government for the year ended December 31, 2011. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of Anchorage, it is not intended to and does not present the financial position, changes in financial position, or cash flows of Anchorage.

**Note 2: Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for States, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

**Note 3: Loans Outstanding**

Anchorage participates in Revolving Loan Funds and Section 108 Loan Guarantee programs sponsored by Community Development Block Grants (CDBG). The following are outstanding loan balances for these programs at December 31, 2011. Loans made during the year are included in the federal expenditures presented in the schedule.

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Outstanding Receivable</u>	<u>Outstanding Payable</u>
HOME Investment Partnership Program	14.239	\$ 3,317,123	-
Community Development Block Grants - Entitlement Grants	14.218	1,495,267	-
Community Development Block Grants - Section 108 Loan Guarantees	14.248	<u>1,811,656</u>	<u>1,712,027</u>
Total		<u>\$ 6,624,046</u>	<u>1,712,027</u>

**MUNICIPALITY OF ANCHORAGE**

Notes to Schedule of Expenditures of Federal Awards, continued

Year Ended December 31, 2011

**Note 4: Subrecipients**

Of the federal expenditures presented in the schedule, Anchorage provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
USFS Hazardous Fuels Mitigation Community Development Block Grants/Entitlement Grants	10.unknown	\$ 37,500
Supportive Housing Program	14.218	1,263,254
HOME Investment Partnerships	14.235	2,536
Economic Development Initiative/Special Project, Neighborhood Initiative and Miscellaneous Grants	14.239	2,013,839
Sexual Assault Response Team (SART)	14.251	298,547
Energy Efficiency and Conservation Block Grants (EECBG)	16.017	157,770
	81.128	1,201,067

**Note 5: Deferred Revenue by Program**

Deferred revenue by federal program at December 31, 2011 are as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Deferred Revenue</u>
Community Development Block Grants/ Entitlement Grants	14.218	\$ 182,923
Supporting Housing Program	14.235	12,836
Home Investment Partnership Program	14.239	467,980
Public Safety Partnership and Community Policing Grants	16.710	60,374
Edward Byrne Memorial Justice Assistance Grant Program	16.738	264
Airport Improvement Program	20.106	87,601
Highway Planning and Construction	20.205	230,903
National Motor Carrier Safety	20.218	54,611
Metropolitan Transportation Planning	20.505	1,740
Federal Transit Formula Grants	20.507	4,668
New Freedom Program	20.521	276
Grants to States	45.310	89,620
Public Health Emergency Preparedness	93.069	1,185
Child Care and Development Block Grant	93.575	123,900



Independent Auditor's Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance With the State of Alaska Audit Guide and Compliance Supplement for State Single Audits

Honorable Mayor and  
Members of the Assembly  
Municipality of Anchorage, Alaska

Compliance

We have audited Municipality of Anchorage's (Anchorage'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 Anchorage's major state programs for the year ended December 31, 2011. Anchorage's major state programs are identified in the accompanying schedule of state financial assistance. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major state programs is the responsibility of Anchorage's management. Our responsibility is to express an opinion on Anchorage's compliance based on our audit.

Anchorage's basic financial statements include the operations of its component unit, Anchorage School District, which received state awards that are not included in the schedule of state financial assistance for the year ended December 31, 2011. Our audit, described below, did not include the operations of Anchorage School District because it was subjected to a separate audit in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Those standards and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Anchorage'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. Our audit does not provide a legal determination of Anchorage's compliance with those requirements.

Honorable Mayor and  
Members of the Assembly  
Municipality of Anchorage, Alaska

In our opinion, Anchorage complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended December 31, 2011. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* and which is described in the accompanying schedule of findings and questioned costs as item 2011-03.

#### Internal Control Over Compliance

Management of Anchorage is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to state programs. In planning and performing our audit, we considered Anchorage's internal control over compliance with the requirements that could have a direct and material effect on a major state program in order to determine the auditing procedures for the purpose of expressing our opinion on compliance 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 Anchorage'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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as item 2011-03. *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.

Honorable Mayor and  
Members of the Assembly  
Municipality of Anchorage, Alaska

Schedule of State Financial Assistance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Municipality of Anchorage, as of and for the year ended December 31, 2011, and have issued our report thereon dated May 31, 2012 which contained an unqualified opinion on those financial statements. Our report includes a reference to other auditors. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise Anchorage's financial statements. 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 Schedules 1 through 19 are presented for additional analysis as required by the State of Alaska Department of Health and Social Services. These schedules 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other 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 state financial assistance and the supplementary schedules referred to above are fairly stated in all material respects in relation to the financial statements as a whole.

Anchorage's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Anchorage's response and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of Anchorage's management, Honorable Mayor and Assembly, and the State of Alaska, and is not intended to be and should not be used by anyone other than these specified parties.

*Mikunda, Cottrell & Co.*

Anchorage, Alaska  
May 31, 2012

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2011

State Grantor Program Title	Grant No.	Award Amount	Expenditures
<b>Alaska Department of Administration</b>			
Major Programs:			
FY 11 Public Employees' Retirement System - HB300 (1/1/11 thru 6/30/11)	None	\$ 8,748,502	8,748,502
FY 11 Public Employees' Retirement System - HB108 (7/1/11 thru 12/31/11)	None	10,985,164	10,985,164
<b>Total Alaska Department of Administration</b>		<u>19,733,666</u>	<u>19,733,666</u>
<b>Alaska Department of Commerce, Community &amp; Economic Development</b>			
Major Programs:			
Harry J. McDonald Center Expansion	07-DC-401	1,000,000	514,733
Anchorage - Pavement Rehab Matching Program-Road Improvements	08-DC-219	2,500,000	390,103
Anchorage - People Mover Buses and AnchorRides Fleet Matching Program	08-DC-222	1,300,000	403,604
Anchorage - 72nd Ave Upgrade - Brayton to Lake Otis Pkwy	08-DC-398	9,700,000	2,897,897
Old Seward Highway Upgrade from O'Malley to Brandon	08-RR-016	1,300,000	804,887
Chugiak Eagle River Parks and Recreation: Harry J McDonald Memorial Center Expansion	09-DC-064	990,000	970,200
40th Avenue Extension Lake Otis Prkwy to Dale St	09-DC-162	10,000,000	4,409,175
South High School Artificial Turf Field Design	09-DC-193	500,000	364,089
Fire Department Station 5 Renovation	09-DC-380	4,500,000	386,488
Egan Center Cruise Passenger Staging Upgrades	10-DC-009	1,000,000	390,329
40th Ave Extension - Piper Street to Dale Street	11-DC-003	3,000,000	1,982,627
Anchorage Senior Center Upgrades	11-DC-012	770,000	369,923
Chugiak Birchwood Eagle River Rural Road Service Area - Road and Drainage Rehabilitation	11-DC-041	775,000	698,098
Fire Station #6 Replacement	11-DC-060	6,000,000	2,565,719
Glenn Highway/Eagle Glen South Subdivision Drainage	11-DC-066	2,600,000	1,975,767
Chugiak Birchwood Eagle River Rural Road Service Area - Road and Drainage Rehabilitation	11-DC-067	3,000,000	571,018
Meadow Street to Petersburg Street Drainage	11-DC-098	1,620,000	739,698
Pavement Rehab Matching Program	11-DC-131	5,340,500	1,262,273
Pedestrian Safety and Rehabilitation Matching Program	11-DC-132	1,000,000	310,706
South High School - Athletic Fields Artificial Turf Improvements and Installation (HD 17-32)	11-DC-151	1,354,000	1,304,054
Street Light Energy Conservation Upgrades	11-DC-161	500,000	484,475
Port of Anchorage Expansion	12-DC-301	30,000,000	600,000
FY11 Community Revenue Sharing Program	None	19,984,139	19,984,139
<b>Total Major Programs</b>		<u>108,733,639</u>	<u>44,380,002</u>
Non-Major Programs:			
ASD Ursa Minor Health & Safety Improvements	03-DC-060	20,000	14,503
ASD Goldenview MS Culvert Replacement	05-DC-020	40,000	3,137
Ocean View Elementary - Water System Improvements	06-DC-252	50,000	40,279
100th Avenue Extension: Minnesota Drive to King Street	07-DC-374	7,000,000	8,801
Fairview Recreation Center Maintenance/Repair	07-DC-397	150,000	48,704
Kaboom Project at Williwaw Park	07-DC-403	85,000	19,708
Mountain View Drive Corridor Upgrade	07-DC-408	4,500,000	164,531
Multidisciplinary Arts and Cultural Center (Carey Building)	07-DC-409	200,000	11,030
Preliminary Engineering Report for Mid Huffman/DeArmoun Area	07-DC-417	175,000	38,002
Anchorage Fire Department - Regional Fire Training Center Design and Construction	07-DC-421	9,000,000	1,888
Anchorage Fire Department - Station Upgrades	07-DC-422	30,500	8,900
Bowman Willard Elementary Schools - e-Macs Computers and Supplies	07-DC-431	10,000	526
Campbell Elementary School Supplies	07-DC-432	50,000	102
Clark Middle School Technology, Book, and Capital Improvement Grant	07-DC-435	4,500	245
Dimond High School PTA - School Supplies/Books	07-DC-438	10,000	1,668
Dimond High School Science Supplies	07-DC-439	20,000	193
Gladys Wood Elementary PTA - School Supplies/Books	07-DC-443	10,000	88
Government Hill, Technology and Book Grants	07-DC-446	10,000	360
Hanshew and Other Middle Schools Sporting Equipment Resurfacing	07-DC-447	25,000	2,553
Mountain View Elementary Technology, Book, and Capital Improvement Grant	07-DC-455	4,500	1,404
Northern Lights ABC School, School Books, Supplies and Computer Upgrades	07-DC-457	30,000	1,364
O'Malley Elementary School e-Macs Computers and Supplies	07-DC-460	10,000	794
Ocean View Elementary School e-Macs Computers and Supplies	07-DC-461	10,000	202
Ptarmigan Elementary School Technology, Book, and Capital Improvement Grant	07-DC-464	8,000	2,648
Rabbit Creek Elementary School - Emergency Preparedness and Supply Kits	07-DC-465	5,500	40
Russian Jack Elementary School Computer Lab Upgrade	07-DC-468	20,000	74
South Anchorage High School - Microbiology Supplies - Micropipettes	07-DC-474	10,000	130
Technology and Book Grants to Schools in Senate District M	07-DC-478	59,000	9,117
Technology, Books and Educational Supply Grants in HD 24	07-DC-479	50,000	630
Trailside Elementary School Smart Boards and Other Equipment	07-DC-480	40,000	158
Campbell Elementary School Area Pedestrian Safety Improvements	07-RR-002	88,200	88,200
Anchorage - 13th and Gambell Lighting/Safety Improvements	08-DC-162	55,000	48,740
Abbott Loop Elementary Smart Boards & Library Supplies	08-DC-164	10,000	120
Airport Heights Elementary School Computers	08-DC-166	26,000	74
Anchorage - Anchorage Senior Center Renovation and Planning	08-DC-167	800,000	163,953
Anchorage - Anchorage Wide Area Radio Network	08-DC-168	4,111,000	244,365
Anchorage - APD Training Center Technology	08-DC-169	500,000	2,477

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2011

State Grantor Program Title	Grant No.	Award Amount	Expenditures
<b>Alaska Department of Commerce, Community &amp; Economic Development, continued</b>			
Non-Major Programs, continued:			
Campbell Elementary School Supplies, Equipment, Training, Remedial Instruction, Paint, Library and Kitchen Repairs	08-DC-173	\$ 175,000	6,000
Anchorage - Canton Loop Area Drainage Ditch Replacement Design and Construction	08-DC-175	50,000	11,343
Chester Valley Elementary Computer and Educational Software Upgrades	08-DC-177	17,000	19
Chester Valley Elementary School Grant	08-DC-178	5,000	562
District M Public Schools Technology and Book Grants	08-DC-187	58,000	591
Anchorage - Fire Department Training Center Relocation	08-DC-197	9,000,000	47,501
Anchorage - Flooding and Glaciation Project Matching Program	08-DC-200	1,000,000	53,694
Anchorage - Intersection Safety Matching Program	08-DC-207	500,000	8,552
Kasuun Elementary Audio & Computer Technology Grant	08-DC-208	25,000	688
Lake Otis Elementary School Computer Technology, Books and Educational Supplies Grant	08-DC-212	5,000	426
Anchorage - Mt. Baldy Trailhead Access Improvements	08-DC-214	375,000	969
Northern Lights ABC Technology, Books and Educational Supplies Grant	08-DC-216	5,000	296
Anchorage - Pedestrian Safety Rehabs And Connections	08-DC-220	500,000	27,057
SAVE II - Benny Benson Secondary School Computer Equipment	08-DC-234	20,000	13
Anchorage - Signal System Emergency Vehicle Pre-Emption	08-DC-238	950,000	7,571
Taku Elementary School Technology, Books and Educational Supplies Grant	08-DC-241	5,000	401
Anchorage - Traffic Safety Crossing East 20th and Bragaw	08-DC-242	20,000	894
Tudor Elementary School Computer Lab Upgrade	08-DC-246	22,000	20,219
Anchorage - 88th Avenue Upgrade Lake Otis to S. Circle	08-DC-399	4,200,000	195,041
Anchorage - Road Construction Funding Inflation Adjustments	08-DC-400	9,000,000	34,805
School District Lockdown Hardware for Area High Schools	08-DC-401	1,800,000	73,486
School District Security System Upgrades at Area Schools	08-DC-402	2,675,000	103,375
Abbott Loop Traffic and Pedestrian Safety	08-DC-434	150,000	98,640
Eagle River Fire Station 11 Expansion Project	08-DC-440	496,000	23
Hanshaw - Emergency Comm Syst	08-DC-442	15,000	335
Service High School Emergency Response	08-DC-445	190,000	4,326
Taku Elementary Storm Drain Rep/Supp	08-DC-446	50,000	7,609
Tyson Elementary Repair and Upgrades	08-DC-448	20,000	7,434
Williwaw Elementary Pub Address System	08-DC-449	20,000	1,438
Wonder Park - Repair/Upgrades	08-DC-450	40,000	88
Department of Cultural and Recreational Services for Jewel Lake Playground Safety Upgrade and Site Amenities	08-RR-012	73,500	2,121
Installation and Improvements of Standard Street Lights	08-RR-018	10,000	10,000
Lake Otis and Waldron Drive Intersection Safety Improvements/Greenridge/Wickersham Safety Improvements	08-RR-019	50,000	5,600
11th Avenue Road Upgrade - Muldoon Road to Boston St	09-DC-056	500,000	7,053
72nd Avenue Meadow Drainage	09-DC-057	280,000	189,914
Abbott Loop Community Park Ball Field Surface & Playground Improvements	09-DC-058	250,000	523
Bayshore Elementary Printers and Video Camera for Computer Lab	09-DC-060	17,000	84
Bluebell Drive Reconstruction	09-DC-061	600,000	1,997
Mountain Air Drive/Hillside Drive Extension	09-DC-072	4,500,000	215,695
Ocean View Elementary - Computer Lab Upgrade	09-DC-074	40,000	1,043
Road Construction Funding Inflation Adjustments	09-DC-075	2,000,000	8,737
Russian Jack/Muldoon Weed and Seed Program Support	09-DC-076	50,000	41,500
Service High School Football Field Turf Design	09-DC-077	500,000	54,516
Service High School Voc-tech Building and Trade Supplies	09-DC-078	20,000	10,398
Yosemite Drive Area Drainage Improvements	09-DC-081	500,000	4,123
6th Avenue Reconstruction - Patterson St to Muldoon Rd	09-DC-163	2,900,000	11,523
73rd Avenue Upgrade - Petersburg St to Basel St	09-DC-164	1,200,000	8,856
74th Avenue Upgrade - Petersburg St to Basel St	09-DC-165	1,200,000	8,652
79th Avenue Upgrade - Hartzell Rd to Petersburg St	09-DC-166	475,000	4,726
Abbott Loop Elementary School Purchase New Art Room Supplies	09-DC-169	12,000	2,315
Airport Heights Elementary School Furniture Replacement	09-DC-171	15,000	42
Baxter Elementary School - Exterior Panel Upgrade	09-DC-173	30,000	8,511
Eagle River Elementary School - Library/Technology Upgrades	09-DC-179	35,000	19
Edward St Safety Upgrade - 6th Ave to Debarr Rd	09-DC-181	3,500,000	(33,499)
Hanshaw Middle School - Purchase Computers and Equipment	09-DC-183	117,500	50,536
Jewel Lake Rd Construction of Missing Ped and Storm Drains	09-DC-185	500,000	8,901
Rabbit Creek Elementary School Classroom & Computer Lab	09-DC-188	18,000	12,289
Raspberry Rd Upgrade - Arctic Blvd to C St	09-DC-189	1,100,000	95,127
Ruth Arcand Park - Playground Equipment	09-DC-191	100,000	95
Spring Hill Elementary School - Purchase Classroom Projectors	09-DC-194	45,000	361
Taku Elementary School Purchase of Emergency Preparedness	09-DC-196	7,500	173
Taku Elementary School Roof Repair Over Main Office Hallway	09-DC-197	10,000	124
Tudor Ctr Drive Extension - Tudor Rd to 48th Ave	09-DC-199	8,000,000	8,435
Airport Heights Elementary School - Multi-Media Equipment	09-DC-362	10,000	1,471
Anchorage Veteran's Memorial Improvements	09-DC-363	250,000	20,351
Central Middle School Stage Floor Refining	09-DC-369	20,000	16,528
College Gate Elem Pedestrian Safety	09-DC-371	30,000	25,044
East High School - Communication Closet Repairs	09-DC-375	50,000	21,627
Fire Department Station 3 Replacement	09-DC-379	6,000,000	2,502
Fire Department Station 6 Exercise Equipment and Presentation Projector	09-DC-382	8,400	8,232

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2011

State Grantor Program Title	Grant No.	Award Amount	Expenditures
<b>Alaska Department of Commerce, Community &amp; Economic Development, continued</b>			
Non-Major Programs, continued:			
Flooding, Glaciation, and Drainage Matching Program	09-DC-387	\$ 2,000,000	199,401
Inlet View Elementary Computers and Technology Upgrades	09-DC-391	43,000	1,617
Intersection and Traffic Safety Matching Program	09-DC-392	5,000,000	43,053
Johns Rd Upgrade/Reconstruction (RTP)	09-DC-393	1,000,000	(45,145)
Kincaid Elementary School - New Computers for Computer Lab	09-DC-394	50,000	244
Loussac Library, Fire, Security and Lighting Upgrades	09-DC-399	2,050,000	66,597
Master Planning for West High School and Romig Middle School	09-DC-400	900,000	2,007
Mountain View Dr Pedestrian Safety Flower to McCarrey St	09-DC-401	90,000	455
Mountain View Elementary School - CCTV / Security System Upgrade	09-DC-402	78,500	72,734
Mt. Sputt Elementary School Technology Upgrades	09-DC-404	30,000	4,521
Northeast Anchorage Traffic and Pedestrian Safety	09-DC-407	160,000	11,500
Northeast Community Patrol	09-DC-408	2,500	2,450
Northern Lights Blvd Sound and Traffic Barrier	09-DC-409	1,500,000	11,107
Nunaka Valley Community Patrol	09-DC-411	2,500	2,450
Pavement Rehab Matching Program	09-DC-414	5,000,000	108,280
Pedestrian Safety and Rehab Improvements Matching Program	09-DC-415	1,000,000	3,510
Polaris K-12 School Theatre Project Phase II	09-DC-416	70,000	2,500
Police Department - Specialty Response Equipment Purchase	09-DC-417	35,000	29,334
Ptarmigan Elementary School Walking Trail Upgrades	09-DC-419	25,000	622
Rogers Park Area Traffic and Pedestrian Safety	09-DC-420	160,000	10,173
Russian Jack Elementary School Technology Upgrades	09-DC-423	38,500	4,516
Sand Lake Elementary School - Purchase Books and Materials	09-DC-424	20,000	12,512
SAVE High School Roadside Curb Replacement	09-DC-426	30,000	772
Turnagain Elementary School Computer Lab	09-DC-431	71,000	442
University Lake Park Improvements	09-DC-432	25,000	6,533
Valley of The Moon Park Upgrades	09-DC-433	375,000	103,272
Traffic and Pedestrian Safety Improvements	09-RR-016	21,603	486
Birch Road Safety Improvements	09-RR-023	50,813	22,990
13th Ave Gateway Element Improvements	11-DC-002	100,000	24,327
Abbott Loop Elementary School Library Books	11-DC-005	15,000	6,769
Abbott Loop Elementary School Projectors & Document Cameras	11-DC-006	20,000	16,652
Abbott Loop Traffic Calming Improvements	11-DC-007	120,000	38,310
Airport Heights Elementary School Technology	11-DC-008	20,000	12,986
Anchorage Golf Course Improvements	11-DC-009	190,000	160,562
Anchorage Metropolitan Area Transportation Solutions (AMATS) Matching Fund	11-DC-010	200,000	200,000
Anchorage Neighborhood Crime Watch - Community Action Policing	11-DC-011	40,000	7,937
Aquarian Charter School Emergency Lighting	11-DC-013	20,000	969
Bartlett High School Interactive Whiteboards	11-DC-016	50,000	47,171
Baxter Elementary School Classroom Technology Equipment	11-DC-017	15,000	13,092
Bayshore Elementary School Interactive Whiteboards	11-DC-018	61,000	58,270
Bayshore Elementary School Security Upgrade	11-DC-019	100,000	7,763
Bayshore LED Street Lighting Upgrades	11-DC-020	150,000	21,401
Bear Valley Elementary School Replace Televisions in Classrooms	11-DC-021	9,500	9,350
Begich Middle School Lighting for Track and Field	11-DC-022	200,000	9,974
Begich Middle School Science Program Supplies	11-DC-023	2,700	71
Begich Middle School Stream Gauge and Weather Shelter	11-DC-024	1,500	1,350
Campbell Airstrip Road Upgrade - Mile 0.3 to 0.7 (Pedestrian/ Bike Trail)	11-DC-028	250,000	201,822
Campbell Elementary School Mobile Computer Lab	11-DC-030	40,000	38,003
Central Middle School Interactive Whiteboards	11-DC-033	38,400	38,250
Chester Valley Elementary School Equipment & Software	11-DC-034	53,900	52,850
Chinook Elementary School Construct Gym Storage Area	11-DC-035	12,000	810
Chinook Elementary School Entryway Improvements	11-DC-036	20,000	16,324
Chinook Elementary School Gym Floor Protective Cover	11-DC-037	7,000	6,850
Chinook Elementary School Physical Education Equipment	11-DC-038	2,500	1,839
Chinook Elementary School Wash Station and Drinking Fountain Replacement	11-DC-039	6,000	330
Chugach Elementary School Computers	11-DC-040	44,000	41,648
Chugiak High School Field ADA Improvements	11-DC-042	300,000	195,160
Chugiak Senior Center Electrical Upgrades	11-DC-043	165,000	548
Creekside Park Elementary School Library Books	11-DC-047	20,000	16,183
Creekside Park Elementary Sidewalk Repairs	11-DC-048	6,200	346
Denali Montessori School Computer Lab Equipment	11-DC-050	10,300	337
Dimond High School Computers	11-DC-052	42,000	2,511
East High School Computers Purchase	11-DC-054	29,000	1,115
East High School Library Resources	11-DC-055	5,000	3,332
Emergency Medical & Fire Fighting Protective Equipment	11-DC-057	150,000	39,181
Fairview Elementary School Book and Technology Grant	11-DC-058	30,000	25,259
Fire Station #9 Remodel	11-DC-061	5,000,000	18,265
Girdwood K-8 School Purchase New Computers for Mobile Computer Lab	11-DC-062	35,000	32,289
Gladys Wood Elementary Purchase Multimedia Equipment	11-DC-063	26,000	21,060
Gladys Wood Elementary School Classroom Walls and Storage	11-DC-064	48,000	2,411
Government Hill Elementary School After-School Program Equipment	11-DC-069	13,000	6,864
Hanshew Middle School Interactive Whiteboards	11-DC-071	110,000	96,922
Independence Drive Upgrade and Extension	11-DC-073	1,600,000	143,010
Inlet View Elementary School Library Books	11-DC-074	15,000	7,266

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2011

State Grantor Program Title	Grant No.	Award Amount	Expenditures
<b>Alaska Department of Commerce, Community &amp; Economic Development, continued</b>			
Non-Major Programs, continued:			
Inlet View Elementary School Outdoor Running Track	11-DC-075	\$ 24,000	16,006
Kasuun Elementary School Digital Projectors	11-DC-078	20,000	18,846
Kasuun Elementary School Laptop Computers	11-DC-079	25,000	23,056
Kincaid Elementary School Replacement Computers	11-DC-080	11,000	3,106
Kincaid Elementary School Technology Upgrades	11-DC-081	20,000	19,451
King Career Center Refrigeration and Freezer Replacements	11-DC-082	50,000	45,079
King Career Center Solar Panels Study	11-DC-083	10,000	9,850
Klatt Elementary School Cafeteria Tables	11-DC-084	7,500	4,285
Klatt Elementary School Exterior Siding Repair	11-DC-085	15,000	14,839
Klatt Elementary School Sound System Purchase	11-DC-086	30,000	17,703
Klatt Road Pedestrian Facilities - C Street Trail via Appia Road (North Side)	11-DC-087	250,000	106,269
Lake Hood Elementary School Book and Technology Grant	11-DC-088	10,000	1,098
Lake Hood Elementary School Mobile Computer Lab	11-DC-090	10,000	9,850
Lake Hood Elementary School Printers	11-DC-091	1,000	900
Lake Otis Elementary School Rock Climbing Wall	11-DC-092	10,000	9,850
Lake Otis Parkway at Abbott Loop Elementary School Flashing Lights	11-DC-093	75,000	54,116
Lake Otis Parkway Pedestrian Safety - 20th Avenue to Northern Lights Boulevard	11-DC-094	250,000	13,175
Latouche and Annapolis Pedestrian Safety	11-DC-095	215,000	17,811
Loussac Library	11-DC-096	1,000,000	20,357
McLaughlin Secondary School Science Lab Conversion	11-DC-097	60,000	44,452
Mears Middle School Computer Lab Completion	11-DC-099	45,000	34,370
Mears Middle School Locker Replacement	11-DC-100	520,000	32,827
Mount Spurr Elementary School Classroom Space Renovations	11-DC-103	35,000	31,194
Mountain Park and Robin Hill Road and Drainage Improvements	11-DC-104	145,200	7,986
Mountain View and Russian Jack Park Vandalism Prevention Program	11-DC-105	50,000	436
Mountain View Elementary School Boiler Replacement and Repairs	11-DC-106	75,000	4,634
Mountain View Elementary School Cameras and Projectors	11-DC-107	6,250	5,691
Mountain View Elementary School Communications Closet Ventilation (Rm 38)	11-DC-108	50,000	27,637
Mountain View Elementary School Lexia Reading Program Licenses	11-DC-109	6,500	6,183
Mountain View Public Library - Outdoor Reader Board Sign and Book Acquisition	11-DC-110	6,000	1,000
Muldoon Elementary School Asphalt and Sidewalk Repairs	11-DC-112	80,000	4,950
Newby Avenue Repair and Renovation	11-DC-115	136,000	120,266
North Star Elementary School Book and Technology Grant	11-DC-116	15,000	13,445
North Star Elementary School Cameras and Projectors	11-DC-117	7,000	6,844
North Star Elementary School Mobile Computer Lab	11-DC-118	15,000	8,011
Northern Lights Boulevard Bike Pathway Rehabilitation - Lake Otis Parkway to Seward Highway	11-DC-119	150,000	86,372
Northwood Elementary School Audio Book Library	11-DC-120	1,400	1,049
Northwood Elementary School Book and Technology Grant	11-DC-121	15,000	12,852
Northwood Elementary School Sidewalk Repairs	11-DC-122	11,000	730
Northwood Elementary School Sign	11-DC-123	9,000	7,370
Nunaka Valley Elementary School Heat Exchanger	11-DC-124	50,000	3,054
Nunaka Valley Street and Pedestrian Upgrades	11-DC-126	50,000	35,742
Ocean View Elementary Sound System and Stage Improvements	11-DC-128	15,000	14,294
Old Eagle River Road Upgrade (RTP) Monte Road to Baranoff Avenue	11-DC-129	4,000,000	257,123
Orion Elementary School Classroom Equipment Purchase	11-DC-130	4,000	2,614
Pioneer Home Sidewalk	11-DC-133	25,000	829
Polaris School Science Kits, Lab Equipment and Genetic Instruments	11-DC-134	18,500	7,288
Rainbow Avenue Drainage - East of Gregory Road	11-DC-137	50,000	35,432
Rogers Park Elementary School Computers and Training	11-DC-138	40,000	39,850
Rogers Park Elementary School Multipurpose Room Retrofit	11-DC-139	25,000	7,020
Romig Middle School Book and Technology Grant	11-DC-140	25,000	16,393
Romig Middle School Interactive Whiteboards	11-DC-141	50,000	49,850
Russian Jack Elementary School - Playground Equipment	11-DC-142	10,000	650
Russian Jack Springs Park	11-DC-143	300,000	874
SAVE High School Multimedia Computer Lab	11-DC-144	34,000	25,497
Scenic Park Elementary School Cameras and Projectors (HD 17-32)	11-DC-145	15,000	9,270
School District Child in Transition Tutoring (HD 17-32)	11-DC-146	25,000	17,248
Service High School Athletic Equipment (HD 17-32)	11-DC-147	112,700	96,005
Service High School Classroom Technology Upgrades (HD 17-32)	11-DC-148	40,000	11,422
Service High School World Language Department Program (HD 17-32)	11-DC-149	15,000	14,850
Sitka Street Culvert Replacement	11-DC-150	60,000	58,800
SRW Road and Drainage Phase II	11-DC-153	250,000	235,636
Steller Secondary School Computer Lab Wiring	11-DC-155	20,000	1,104
Steller Secondary School Library Chairs and Equipment	11-DC-156	1,000	900
Steller Secondary School Library Shelves and Furniture	11-DC-157	4,000	1,854
Steller Secondary School Mobile Computer Lab	11-DC-158	38,000	4,290
Susitna Elementary School Classroom Computer Tables (HD 17-32)	11-DC-162	15,000	6,011
Susitna Elementary School Interactive Whiteboards (HD 17-32)	11-DC-163	8,000	7,280
Susitna Elementary School Mobile Computer Lab	11-DC-164	14,000	3,921
Susitna Elementary School Multimedia	11-DC-165	18,000	16,183
Susitna Elementary School Purchase Wireless Clickers	11-DC-166	10,000	6,352
Toilsome Hill Drive/Glen Alps Road/Canyon Road Improvements Phase II	11-DC-168	2,500,000	176,963
Trailside Elementary School Computer Lab Software	11-DC-170	10,000	3,851

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2011

State Grantor Program Title	Grant No.	Award Amount	Expenditures
<b>Alaska Department of Commerce, Community &amp; Economic Development, continued</b>			
Non-Major Programs, continued:			
Tudor Elementary School Technology, Books and Supplies Grant	11-DC-172	\$ 31,800	30,951
Turnagain Boulevard Area Flooding and Glaciation	11-DC-173	150,000	147,000
Turnagain Elementary School Interactive Whiteboards	11-DC-174	60,000	54,156
Tyson Elementary Intercom/Bell/Clock System	11-DC-176	123,000	9,547
Wendler Middle School Electric Sign (HD 17-32)	11-DC-177	27,000	1,724
West High School Technology and Equipment	11-DC-178	140,000	136,196
Whaley Center Life Skills Classroom Kitchen Upgrades	11-DC-179	10,000	650
William Tyson Elementary School Computers & Printers	11-DC-180	25,000	15,776
William Tyson Elementary School Purchase Classroom Televisions	11-DC-181	15,000	13,879
Willow Crest Elementary School Book and Technology Grant	11-DC-182	15,000	11,665
Willow Crest Elementary School Interactive Whiteboard	11-DC-183	8,000	7,650
Willow Crest Elementary School Library Books & Supplies	11-DC-184	27,000	17,290
Willow Crest Elementary School Playground Equipment Upgrades	11-DC-185	40,000	2,422
Wonder Park Elementary School Interactive Whiteboards	11-DC-186	99,250	90,822
Anchorage Scenic Park Subdivision Area Curb Replacement Project	11-RR-026	75,000	75,000
Chugiak-Eagle River Branch Library - Library Book Acquisition	11-RR-028	4,481	4,481
121st Ave Storm Drain Construction	12-DC-239	1,200,000	24,000
32nd Avenue Upgrade	12-DC-240	4,100,000	82,000
73rd Avenue & 74th Avenue Road Water Line Extension	12-DC-241	1,300,000	26,000
75th Avenue & Margaret Circle Area Drainage	12-DC-242	3,000,000	115,527
88th Ave Upgrade - Spruce Broom St to Elmore Rd	12-DC-243	3,000,000	60,000
9th Avenue Phase II Reconstruction	12-DC-244	3,600,000	72,000
Airport Heights Elementary School Building Wide Cable TV Connections	12-DC-245	75,000	463
Alexander Avenue Drainage Improvements	12-DC-246	250,000	30,672
Alpenglow Elementary School CCTV Security System Upgrades	12-DC-247	175,000	2,215
Aquarian Charter School Lighting	12-DC-248	100,000	6,015
Aquarian Charter School Playground Safety Surface Upgrade	12-DC-249	140,000	1,039
Arlberg Ave Extension - Winner Creek Area Access	12-DC-250	3,500,000	70,000
Bartlett High School Boy's Locker Replacement	12-DC-251	320,000	10,165
Bartlett High School Carpet Replacement	12-DC-252	85,000	299
Bartlett High School Interactive Display Technology	12-DC-253	208,000	1,148
Bartlett High School Musical Instruments	12-DC-254	80,000	150
Baxter Elementary School Classroom Furniture Replacement	12-DC-255	95,000	150
Bayshore Elementary School Interactive Display Technology Purchase and Installation	12-DC-256	55,000	383
Branche Drive Reconstruction	12-DC-257	200,000	24,671
Campbell Elementary School Playground Equipment and Safety Surface Upgrades	12-DC-258	250,000	1,215
Chinook Elementary School Window Replacement	12-DC-259	120,000	1,007
Chugiak Birchwood Eagle River Rural Road Service Area - Existing Community Roads Upgrade	12-DC-260	523,000	10,460
Chugiak Birchwood Eagle River Rural Road Service Area - Road Rehabilitation	12-DC-261	2,400,000	60,572
Chugiak Senior Center Upgrades	12-DC-262	4,200,000	84,000
Chugiak Volunteer Fire Department Equipment	12-DC-263	100,000	2,000
Digital Police Video Systems	12-DC-264	1,392,000	27,840
E/R HS Track & Field Bleachers	12-DC-265	130,000	1,023
Eagle River Road Upgrade	12-DC-266	2,800,000	56,000
Eagle River Traffic Mitigation Artillery Road, Eagle River Road, Old Glenn Highway Interchange	12-DC-267	2,500,000	57,317
East High School Technology Upgrades	12-DC-268	114,900	109,741
Fire & EMS Apparatus Computers	12-DC-269	98,000	79,052
Fire Department Battery Powered Extrication Equipment	12-DC-270	59,100	1,182
Fire Department Command Response Vehicles Replacement	12-DC-271	140,000	140,000
Fire Department CPR Equipment	12-DC-272	140,000	2,800
Fire Department Investigator Vehicle Purchase	12-DC-273	55,000	1,100
Fire Department Light Rescue Boat	12-DC-274	260,000	5,200
Flooding, and Glaciation, Matching Program	12-DC-275	1,000,000	28,965
Furrow Creek Culvert Upgrades - Clippership Ct & Mariner Dr	12-DC-276	400,000	11,689
Gladys Woods Elementary School Interactive Display Technology	12-DC-277	65,000	267
Gruening Middle School Gym Lighting Upgrade	12-DC-278	55,000	3,023
Hanshew Middle School Library Upgrade	12-DC-279	176,000	1,097
Hillside Drainage Improvements	12-DC-280	300,000	13,783
Hillside Road and Drainage System Rehab	12-DC-281	280,000	5,600
Homestead Elementary School Improvements	12-DC-282	175,000	1,095
Inlet View Elementary School Interactive Display Technology	12-DC-283	75,563	284
Intersection Safety and Congestion Relief Matching Program	12-DC-284	1,000,000	20,000
Kasun Elementary School CCTV/Security System Upgrade	12-DC-285	175,000	1,095
Klatt Elementary School Classroom Technology	12-DC-286	62,000	2,271
Klatt Elementary School Interactive Display Technology Purchase and Installation	12-DC-287	125,000	1,015
Mirror Lake Middle School Computer Upgrades	12-DC-288	120,000	109,716
Mountain Air Road/Hillside Drive Extension	12-DC-289	700,000	14,000
Mountain View Elementary School Playground Equipment and Safety Surface	12-DC-290	340,000	1,853
Muldoon Elementary School Interactive Display Technology	12-DC-291	132,000	1,026
Northeast Anchorage Road and Drainage Improvements	12-DC-292	964,850	19,297
Nunaka Valley Elementary School Improvements	12-DC-293	191,000	1,121
Nunaka Valley Elementary School Technology Upgrade	12-DC-294	75,000	283



MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2011

State Grantor Program Title	Grant No.	Award Amount	Expenditures
<b>Alaska Department of Commerce, Community &amp; Economic Development, continued</b>			
Non-Major Programs, continued:			
Ocean View Elementary School Interactive Display Technology Purchase and Installatio	12-DC-295	\$ 210,000	1,151
Pavement Rehab Matching Program	12-DC-296	3,000,000	60,000
Pedestrian Safety and Rehab Matching Program	12-DC-297	250,000	5,016
Pine Street & 4th Avenue Area Storm Reconstruction - DeBarr Road to Boniface Parkway	12-DC-298	1,000,000	20,000
Police Department Citizen's Police Academy Support	12-DC-299	56,150	1,123
Police Department Patrol Program Rifle Purchase	12-DC-300	463,000	9,260
Project 80's Buildings & Infrastructure	12-DC-302	6,000,000	176,127
Ptarmigan Elementary School Technology Upgrade	12-DC-303	180,000	1,103
Rabbit Creek Elementary School Control System Upgrade	12-DC-304	75,000	283
Road Reclamation District 29	12-DC-305	55,000	1,100
Rogers Park elementary overpass on Northern Lights Blvd safety upgrades study	12-DC-306	100,000	2,000
Romig Middle School Furniture Upgrade	12-DC-307	65,000	16,710
Romig Middle School Interactive Display Technology	12-DC-308	62,500	263
Romig Middle School Library Furniture Upgrade	12-DC-309	60,000	150
Rovenna Street and 74th Avenue Storm Drain Reconstruction	12-DC-310	155,000	3,100
Sand Lake Watershed Drinking Water Studies	12-DC-311	250,000	5,000
Scenic Park Elementary School CCTV/Security System Upgrade	12-DC-312	175,000	1,095
Second Electrical Feeder Line Into Girdwood	12-DC-313	1,000,000	20,000
Self Contained Breathing Apparatus Replacement	12-DC-314	175,000	14,100
South Central Law Enforcement Tactical Range & Training Facility	12-DC-315	1,532,000	134,184
South High School Purchase and Install Interactive Display Technology	12-DC-316	470,000	1,567
Spring Hill Elementary School CCTV/Security System Upgrade	12-DC-317	175,000	1,095
Susitna Elementary School CCTV and Security System Upgrade	12-DC-318	175,000	1,095
Susitna Elementary School Interactive Display Technology	12-DC-319	75,000	283
Susitna Elementary School Technology Upgrades	12-DC-320	75,000	150
Traffic Calming Safety Improvements	12-DC-321	500,000	10,000
Tudor Elementary School Fire Alarm Replacement	12-DC-322	175,000	1,095
Chugiak Volunteer Fire Department Water Tender Replacement	12-DC-323	450,000	9,000
Wendler Middle School Computer Upgrades	12-DC-324	70,000	64,534
West High School Classroom Furniture	12-DC-325	75,000	2,418
West High School Distance Learning Computer Technology	12-DC-326	400,000	1,455
West High School Interactive Display Technology	12-DC-327	62,500	263
Williwaw Elementary School Interactive Display Technology	12-DC-328	70,000	275
Willow Crest Elementary School Playground Upgrade	12-DC-329	100,000	975
Wonder Park Elementary School Playground Equipment and Safety Surface	12-DC-330	150,000	1,055
Alaska Aviation Museum and Safety Improvements	12-DC-608	495,000	124,621
East High School Field Improvements	12-DC-621	2,400,000	91,171
Service High School Field Turf	12-DC-622	2,100,000	18,430
Abbott Loop Elementary School Library Furniture	12-DM-002	7,500	150
Abbott Loop Elementary School Playground Equipment Upgrade	12-DM-003	25,000	263
Airport Heights Elementary School Equipment	12-DM-004	20,000	150
Alpenglow Elementary School Lunch Table Replacement	12-DM-005	23,000	150
AVAIL High School Classroom Furniture and Books	12-DM-006	14,500	977
Bartlett High School Restrooms Flush Valves Replacement	12-DM-007	39,150	226
Baxter Elementary School Purchase Equipment to Support PE Program	12-DM-008	18,000	150
Baxter Elementary School Technology Program	12-DM-009	15,000	150
Begich Middle School Certifications	12-DM-010	15,600	150
Begich Middle School Musical Instruments	12-DM-011	25,000	150
Begich Middle School Physics Equipment	12-DM-012	6,200	150
Begich Middle School Wind Turbine Conduit and Improvements	12-DM-013	40,000	15,453
Bowman Elementary School Smart Board Technologies	12-DM-014	30,500	285
Campbell Elementary School Classroom Projectors	12-DM-015	40,000	227
Campbell Elementary School Desk and Chair Replacements	12-DM-016	20,000	150
Central Middle School of Science Music Program Upgrade	12-DM-017	18,000	150
Chester Valley Elementary School Gym Floor Protective Cover	12-DM-018	17,500	150
Chester Valley Elementary School Instructional Materials and Software	12-DM-019	25,000	2,697
Chester Valley Elementary School Technology Improvements	12-DM-020	20,000	3,941
Chinook Elementary School Storage Cubicles Purchase and Installation	12-DM-021	25,000	203
Chugach Optional Elementary School Technology Upgrade	12-DM-022	30,000	211
Clark Middle School Medical Laboratory Equipment	12-DM-023	15,000	281
Clark Middle School Musical Instrument Purchase	12-DM-024	20,000	150
Creekside Park Elementary School Classroom Equipment	12-DM-025	25,000	150
Creekside Park Elementary School Playground Remodel and Upgrade	12-DM-026	25,000	203
Creekside Park Elementary School Technology Upgrades	12-DM-027	22,000	150
Crossroads Landscape Upgrades	12-DM-028	5,000	150
Denali Montessori School Multimedia Equipment	12-DM-029	19,000	150
Dimond High School Engineering Academy Expansion	12-DM-030	50,000	150
Dimond High School Ventilation System Upgrade	12-DM-031	50,000	243
Eagle River Elementary School Cabinet and Cubbie Replacement	12-DM-032	25,000	1,463
East High School Exterior Painting of Existing Classroom Wing	12-DM-033	50,000	243
East High School Library Improvements	12-DM-034	10,000	150
Fairview Elementary School Computer Laptop Cart	12-DM-035	40,000	150
Girdwood School Furniture Replacement	12-DM-036	50,000	150
Gladys Woods Elementary School Partial Walls and Classroom Storage Construction	12-DM-037	48,000	240

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2011

State Grantor Program Title	Grant No.	Award Amount	Expenditures
<b>Alaska Department of Commerce, Community &amp; Economic Development, continued</b>			
Non-Major Programs, continued:			
Goldenview Middle School Stage Rigging Replacement	12-DM-038	\$ 50,000	590
Goldenview Middle School-Purchase Library Books & Media	12-DM-039	10,000	332
Government Hill Elementary School Achievement Recognition Program	12-DM-040	10,700	10,089
Hanshew Middle School Gym Renovation	12-DM-041	50,000	243
Kasuun Elementary School Computer Lab Equipment Upgrade	12-DM-042	50,000	11,002
Kasuun Elementary School English Language Equipment	12-DM-043	5,000	150
Kasuun Elementary School Sound System	12-DM-044	28,000	27,672
Kincaid Elementary School Audio Visual Equipment for Classrooms	12-DM-045	11,000	150
Klatt Elementary School Cafeteria Upgrades	12-DM-046	8,000	150
Lake Hood Elementary School Classroom Technology	12-DM-047	50,000	243
License Plate Scanners - Purchase & Installation	12-DM-048	32,000	640
McLaughlin Secondary School Classroom Technology Improvements	12-DM-049	20,000	150
Mears Middle School Engineering Program Expansion	12-DM-050	30,000	3,205
Mears Middle School Gym Lighting Upgrade	12-DM-051	35,000	1,983
Mountain View Elementary School Library Improvements	12-DM-052	17,500	191
Mountain View Elementary School Technology Upgrade	12-DM-053	22,000	198
Mountain View Library Branch Upgrades	12-DM-054	25,000	500
Muldoon Elementary School Computers	12-DM-055	36,000	1,824
North Star Elementary School Interactive Teaching System	12-DM-056	50,000	243
North Star Elementary School Library Upgrades	12-DM-057	25,000	150
Northwood ABC Elementary School Interactive Display Technology	12-DM-058	50,000	243
O'Malley Elementary School Equipment in Support of Technology	12-DM-059	35,000	219
Polaris K-12 School Direct Digital Controls Recalibration	12-DM-060	10,000	179
Polaris School Science Equipment	12-DM-061	27,000	22,387
Polaris School Variable Speed Drive Replacement	12-DM-062	30,000	211
Police Department Tasers	12-DM-063	47,300	946
Rabbit Creek Elementary School Computer Lab Upgrade	12-DM-064	8,500	150
Rabbit Creek Elementary School Student Chairs Purchase	12-DM-065	21,000	150
Rogers Park Elementary School Equipment Upgrade	12-DM-066	50,000	2,194
Romig Middle School Scoreboard and Clock Purchase	12-DM-067	30,000	211
Russian Jack Elementary School Computers	12-DM-068	20,000	150
Russian Jack Elementary School Student Response System	12-DM-069	12,000	150
Sand Lake Elementary School Ice Rink Renovation	12-DM-070	50,000	243
SAVE High School Technology Upgrade	12-DM-071	39,000	225
Scenic Park Elementary School Furniture and Technology Update	12-DM-072	22,100	150
School District Alaska Native Cultural Materials	12-DM-073	50,000	8,805
Service High School Entry Doors	12-DM-074	20,000	195
Service High School Repair Leak	12-DM-075	15,000	187
Spring Hill Elementary School Server and Computers	12-DM-076	30,000	150
Spring Hill Elementary School Site Upgrades	12-DM-077	36,000	221
Stellar Secondary School Interactive Display Technology	12-DM-078	50,000	243
Susitna Elementary School Furniture Upgrade	12-DM-079	25,000	150
Taku Elementary School Art Equipment Upgrade	12-DM-080	7,000	527
Trailside Elementary School Computer Lab Software	12-DM-081	10,000	4,650
Trailside Elementary School Storage Cabinets	12-DM-082	15,000	187
Tudor Elementary School Conference Room Furniture	12-DM-083	17,000	150
Tudor Elementary School Flushometer Replacement	12-DM-084	20,000	195
Turnagain Elementary School Interactive Display Technology	12-DM-085	50,000	243
University Lake Park Safety and Community Enhancements	12-DM-086	50,000	1,000
Wendler Middle School Direct Digital Controls Recalibration	12-DM-087	10,000	179
West High School Cafeteria Upgrade	12-DM-088	50,000	150
Whaley Center CCTV Cameras	12-DM-089	15,000	187
Whaley Center Nurse's Office Upgrade	12-DM-090	15,000	187
William Tyson Elementary School Gym Improvements	12-DM-091	35,000	219
William Tyson Elementary School Office Technology Improvements	12-DM-092	20,000	3,676
William Tyson Elementary School Track Installation	12-DM-093	50,000	243
Willow Crest Elementary School Education Equipment	12-DM-094	7,400	150
Willow Crest Elementary School Interactive Display Technology	12-DM-095	18,000	164
Winterberry K-8 Science Equipment	12-DM-096	16,000	150
Wonder Park Elementary School Lighting Upgrade	12-DM-097	30,000	1,750
Wonder Park Elementary School Planning	12-DM-098	50,000	243
Wonder Park Elementary School Sound Baffles	12-DM-099	30,000	211
Eagle River Elementary School Emergency Supplies	12-DM-146	5,000	150
U-Med District Plan	12-RR-018	50,000	10,000
Taku Elementary School Technology Upgrades	12-RR-020	29,850	4,876
Kincaid Park Remediation	12-RR-021	500,000	77,840
Port Mackenzie Shoal Study	12-RR-035	500,000	10,000
<b>Total Non-Major Programs</b>		<b>204,864,960</b>	<b>9,908,706</b>
<b>Total Alaska Department of Commerce, Community &amp; Economic Development</b>		<b>313,598,599</b>	<b>54,288,708</b>
<b>Alaska Department of Education &amp; Early Development</b>			
Non-Major Programs:			
Public Library Assistance	PLA-12-713-03	32,500	4,299
Public Library Assistance	None	37,800	28,868
Nettender Reimbursement Grant	None	19,704	19,704
<b>Total Alaska Department of Education &amp; Early Development</b>		<b>90,004</b>	<b>52,871</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2011

State Grantor Program Title	Grant No.	Award Amount	Expenditures
<b>Alaska Department of Environmental Conservation</b>			
Major Programs:			
South Fork Chester Creek Channel Restoration	13072	\$ 1,000,000	307,843
AWWTF Disinfection Upgrade	13074	2,672,921	780,386
Girdwood WWTF Upgrade	13075	8,080,000	1,110,269
Total Major Programs		<u>11,752,921</u>	<u>2,198,498</u>
Non-Major Programs:			
Kloop Station Sand Storage 99-20a	13067	481,233	13,308
USFS Hazmat Response Equipment	None	10,000	10,000
Total Non-Major Programs		<u>491,233</u>	<u>23,308</u>
<b>Total Alaska Department of Environmental Conservation</b>		<u>12,244,154</u>	<u>2,221,806</u>
<b>Alaska Department of Health &amp; Social Services</b>			
Major Programs:			
Public Health Nursing	601-11-175	1,379,015	940,243
Public Health Nursing	601-12-175	2,830,427	1,222,746
Human Services Community Matching Grant	605-11-012	1,034,137	411,184
Human Services Community Matching Grant	605-12-012	1,028,036	607,374
Total Major Programs		<u>6,271,615</u>	<u>3,181,547</u>
Non-Major Programs:			
Public Health Nursing	601-10-175	873,921	(175)
Child Care Assistance	604-12-900	64,236	29,468
Special Supplemental Program for Women, Infants and Children	604-12-813	62,795	25,987
Coordinated Transportation	607-11-114	377,235	148,443
Coordinated Transportation	607-12-114	377,235	189,580
Aging Disability Resource Ctr	607-11-702	107,480	56,768
Aging Disability Resource Ctr	607-12-702	106,280	44,107
Total Non-Major Programs		<u>1,969,182</u>	<u>494,178</u>
<b>Total Alaska Department of Health &amp; Social Services</b>		<u>8,240,797</u>	<u>3,675,725</u>
<b>Alaska Department of Military &amp; Veterans Affairs</b>			
Non-Major Program -			
Local Emergency Planning Committee Grant	11LEPC-AR35602	22,829	22,829
<b>Total Alaska Department of Military &amp; Veterans Affairs</b>		<u>22,829</u>	<u>22,829</u>
<b>Alaska Department of Natural Resources</b>			
Non-Major Programs:			
Girdwood AEDC Block Grant	None	2,475,000	289,493
Heritage Land Bank (Donated Land)	None	203,000	203,000
<b>Total Alaska Department of Natural Resources</b>		<u>2,678,000</u>	<u>492,493</u>
<b>Alaska Department of Revenue</b>			
Major Programs:			
FY 11 Electric Co-op Allocation	None	882,495	882,495
FY 11 Liquor Licensing	None	375,975	375,975
Total Major Programs		<u>1,258,470</u>	<u>1,258,470</u>
Non-Major Program -			
FY 11 Raw Fish	None	159,041	159,041
<b>Total Alaska Department of Revenue</b>		<u>1,417,511</u>	<u>1,417,511</u>
<b>Alaska Department of Transportation &amp; Public Facilities</b>			
Major Programs:			
FY 11 Traffic Signal Management	None	1,705,174	1,705,174
E 80th Ave: Lake Otis to Nadine (Donated Road)	None	1,579,722	1,579,722
Total Major Programs		<u>3,284,896</u>	<u>3,284,896</u>
Non-Major Programs:			
Crash Data Retrieval System	154 AL	10,245	(3,041)
48th Avenue/Boniface Parkway Extension	53073	24,700,000	(1,508,821)
Toilsome Hill/Glen Alps Rd and Canyon Rd Improvements	53166	600,000	8,492
Highway 2 Highway MOU	58544	300,000	39,999
Veterans Memorial Highway, Eagle River High School Traffic Control and Turn Lane	AKSAS 59638	400,000	(30,000)
Acquire Snow Removal Equipment	3-02-0015-049-2010 / 52593 LC 30037741	17,200	7,880
Rehabilitate Runway 16/34 and Replace Runway 34 Visual Glide Slope Indicator (VGSI)	3-02-0015-050-2010 / 52593 LC 30736341	90,000	1,436
Property Acquisition	3-02-0015-051-2010 / 52593 LC 30057131	8,250	446
FY 11 TORA Anchorage/Eagle River Area Street Cleaning	None	10,007	10,007
AK Police Standards Council	None	46,043	8,494
NPDES Storm Water Permit Application 2004	None	298,704	9,505
NPDES Storm Water Permit Application 2008	None	298,704	95,257
NPDES Storm Water Permit Application 2009	None	298,704	164,209
NPDES Storm Water Permit Application 2010	None	298,704	221,889
NPDES Storm Water Permit Application 2011	None	500,000	111,096
Total Non-Major Programs		<u>27,876,561</u>	<u>(863,152)</u>
<b>Total Alaska Department of Transportation &amp; Public Facilities</b>		<u>31,161,457</u>	<u>2,421,744</u>
<b>Alaska Housing Finance Corporation</b>			
Major Program -			
Low Income Weatherization Assistance Program	WAP-10-MOA-1	6,691,317	866,313
<b>Total Major Programs</b>		<u>6,691,317</u>	<u>866,313</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2011

State Grantor Program Title	Grant No.	Award Amount	Expenditures
<b>Alaska Housing Finance Corporation, continued</b>			
Non-Major Programs:			
LINK Program 2010	GMS-09-MOA-2	\$ 34,855	7,455
LINK Program 2011	GMS-10-MOA-1	35,725	26,343
LINK Program 2010	HMS-09-MOA	45,146	8,506
LINK Program 2011	HMS-11-MOA	156,125	109,436
Low Income Weatherization Assistance Program	WAP-08-MOA-1	10,914,096	(2,978)
Total Non-Major Programs		<u>11,185,947</u>	<u>148,762</u>
<b>Total Alaska Housing Finance Corporation</b>		<u>17,877,264</u>	<u>1,015,075</u>
<b>Alaska Mental Health Trust Authority</b>			
Major Program -			
AMHTA Coordinated Transportation Program	AMHT-RV-11-545	495,000	455,564
Total Major Programs		<u>495,000</u>	<u>455,564</u>
Non-Major Programs:			
NAMI Crisis Team Trng 08	DJG CC: 04806175, Grant ID: 1236.02	16,320	920
AK Mental Health CIT Training	NAMI Crisis Team Trng 2011	35,900	3,310
Total Non-Major Programs		<u>52,220</u>	<u>4,230</u>
<b>Total Alaska Mental Health Trust Authority</b>		<u>547,220</u>	<u>459,794</u>
<b>Alaska Natural Gas Development Authority</b>			
Non-Major Program -			
SOA Misc ECD-MOU	None	280,000	(5,289)
<b>Total Alaska Natural Gas Development Authority</b>		<u>280,000</u>	<u>(5,289)</u>
<b>Total Schedule of State Financial Assistance</b>		<u>\$ 407,891,501</u>	<u>85,796,933</u>

# MUNICIPALITY OF ANCHORAGE

## Notes to Schedule of State Financial Assistance

Year Ended December 31, 2011

### Note 1: Basis of Presentation

The accompanying schedule of state financial assistance (the "Schedule") includes the state grant activity of the Municipality of Anchorage, Alaska (Anchorage) excluding its component unit, Anchorage School District, for the year ended December 31, 2011. The information in this schedule is presented in accordance with the requirements of *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the schedule presents only a selected portion of the operations of Anchorage, it is not intended to and does not present the financial position, changes in financial position, or cash flows of Anchorage.

### Note 2: Summary of Significant Accounting Policies

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

### Note 3: Contributed Assets

The Schedule of State Financial Assistance contains \$1,782,722 in contributed assets in the form of land and roads conveyed by the State of Alaska to the Municipality of Anchorage:

	<u>Valuation</u>
Road - E 80 <sup>th</sup> Ave: Lake Otis to Nadine	\$ 1,579,722
Land - Heritage Land Bank	203,000

**MUNICIPALITY OF ANCHORAGE**

Schedule of Findings and Questioned Costs

Year Ended December 31, 2011

**I. Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued

Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ yes   X   no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes   X   none reported
- Noncompliance material to financial statements noted? \_\_\_\_\_ yes   X   no

**Federal Financial Assistance**

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ yes   X   no
- Significant deficiency(ies) identified?   X   yes \_\_\_\_\_ none reported

Type of auditor's report issued on compliance for major programs?

Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?

  X   yes \_\_\_\_\_ no

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
11.438	Southeast Sustainable Salmon Funds
14.239	Home Investment Partnerships Program
15.226	Payments in Lieu of Taxes
16.710	Public Safety Partnership and Community Policing
16.738, 16.803, 16.804	Edward Byrne Memorial Justice Assistance Grant Cluster
20.205	Highway Planning and Construction
66.202	Congressionally Mandated Projects
66.458	Capitalization Grants for Clean Water State Revolving Funds
66.468	Capitalization Grants for Drinking Water State Revolving Funds
81.041	State Energy Program
81.128	ARRA - Energy Efficiency and Conservation Block Grant Program
93.217	Family Planning Services
93.575	Child Care and Development Block Grants
97.044	Assistance to Firefighters Grant
97.067, 97.071	Homeland Security Cluster

MUNICIPALITY OF ANCHORAGE

Schedule of Findings and Questioned Costs, continued

Summary of Auditor’s Results, continued
Federal Financial Assistance, continued

Dollar threshold used to distinguish between Type A and Type B programs: \$ 1,548,545

Auditee qualified as low-risk auditee? \_\_\_ yes [X] no

State Financial Assistance

Internal control over major programs:

- Material weakness(es) identified? \_\_\_ yes [X] no
• Significant deficiency(ies) identified? [X] yes \_\_\_ none reported

Type of auditor’s report issued on compliance for major programs? Unqualified

Dollar threshold used to distinguish a state major program? \$300,000

II. Financial Statement Findings

None noted.

III. Federal Award Findings and Questioned Costs

Finding 2011-01 Income determination - Compliance - Eligibility

Agency: Department of Health and Human Services
Passed Through: State of Alaska Department of Health and Social Services
Program: Child Care and Development Block Grants CFDA: 93.575

Table with 4 columns: Award No., Award Year, and two unlabeled columns. Rows include award numbers 604-11-900, 604-12-900, 604-11-940, and 604-12-940 with corresponding award years FY11 and FY12.

Criteria:

According to 7 AAC 41.330, a family may be eligible for child care assistance if they meet income guidelines and if each parent in the family is engaged in an eligible activity. A participating family shall pay to the provider a percentage of its income as determined in the Family Income and Contribution Schedule in 7 AAC 41.325.

## MUNICIPALITY OF ANCHORAGE

### Schedule of Findings and Questioned Costs, continued

#### **Federal Award Findings and Questioned Costs, continued**

##### **Finding 2011-01, continued**

###### **Condition:**

During the course of testing case files we noted two instances of improperly calculated family income. This resulted in incorrect amounts of contributions paid by these families and program benefits received by them.

###### **Questioned costs:**

Not known.

###### **Context:**

There were a total of 3,171 cases for child care assistance processed by the Child Care Assistance Program (CCAP) in 2011. The auditor reviewed 60 randomly selected family cases. Two improper income calculations were noted. In both of the cases the auditor noted the wrong conversion rate was used. Four percent of the tested files were found to be deficient in this area.

###### **Effect:**

The CCAP is not in compliance with 7 AAC 41.330, the Alaska Administrative Code for child care assistance.

###### **Cause:**

Income determination for this program is a complicated process that includes multiple variables: different methods may be used to calculate the income level, frequency of pay impacts a conversion rate, and certain rules apply to unearned income, deductions from income, excluded income, etc.

###### **Recommendation:**

We recommend that CCAP continue to review family cases throughout the fiscal year and develop personalized trainings based on the cases' review results. In addition, a periodic testing of program employees performance of the income determination calculation would provide valuable information on employees' technical knowledge and need for training.

###### **Views of responsible officials and planned corrective actions:**

See corrective action plan.



**MUNICIPALITY OF ANCHORAGE**

Schedule of Findings and Questioned Costs, continued

**Federal Award Findings and Questioned Costs, continued**

**Finding 2011-02      **Timely Action on Participants' Applications - Compliance -  
Special Tests and Provisions****

**Agency:** Department of Health and Human Services  
**Passed Through:** State of Alaska Department of Health and Social Services  
**Program:** Child Care and Development Block Grants      **CFDA:** 93.575

Award No.:	604-11-900	Award Year:	FY11
Award No.:	604-12-900	Award Year:	FY12
Award No.:	604-11-940	Award Year:	FY11
Award No.:	604-12-940	Award Year:	FY12

**Criteria:**

According to 7 AAC 41.305, the designee must take action to approve, deny, or pend an application within 30 calendar days from the application submittal. Each action requires that notice be sent to the applicant, typically within 10-15 calendar days of submitting the application. If pended, and the action will cause the worker to exceed the 30 day timeframe, notice must be issued at the time the action is being taken.

**Condition:**

During the course of testing family case files, we noted that action on one application was taken after 30 days from the date of the application.

**Questioned costs:**

Not known.

**Context:**

There were a total of 3,171 cases for the child care assistance processed by the Child Care Assistance Program (CCAP) in 2011. The auditor reviewed 60 randomly selected family cases. One exception to timely action on the applications was noted. In the case noted, no action was taken within 30 days. Two percent of the tested files were found to be deficient in this area.

**Effect:**

CCAP is not in compliance with 7 AAC 41.305, the Alaska Administrative Code for child care assistance.

**Cause:**

CCAP failed to take an action on the application within 30 calendar days from the application submittal and no pending notice was issued.

**MUNICIPALITY OF ANCHORAGE**

Schedule of Findings and Questioned Costs, continued

**Federal Award Findings and Questioned Costs, continued**

**Finding 2011-02, continued**

**Recommendation:**

We recommend that CCAP continue to review family cases throughout the fiscal year to ensure compliance with the timely application processing requirement for this program.

**Views of responsible officials and planned corrective actions:**

See corrective action plan.

**Finding 2011-03      **Supporting Documentation for Salaries and Wages Charged to Federal and State Awards – Compliance and Significant Deficiency in Internal Control over Compliance - Allowable Costs/Cost Principles and Activities Allowed/Unallowed****

**Agency:** Department of Transportation Federal Highway Administration  
**Passed Through:** Alaska Department of Transportation and Public Facilities  
**Program:** Highway Planning and Construction                      **CFDA:** 20.205

**Criteria:**

According to OMB Circular A-87, charges to federal awards for salaries and wages, whether treated as direct or indirect costs, must be based on payrolls documented in accordance with generally accepted practices of the governmental unit. According to the State of Alaska Administrative Code Title 3, Chapter 154, Section 090, 2AAC 45.010, and the grant agreements, Anchorage is required to retain documentation of expenditures of grant funds and have them available for examination during an audit.

**Condition:**

During the allowable activities and allowable costs testwork for the payroll transaction cycle, required supporting documentation was not produced for one employee charged to the grants. It was noted that the employee’s Personnel Action form was not available for auditor inspection.

**Questioned costs:**

\$9,074 – total payroll expense charged to the Highway Planning and Construction grant for 14 timecards selected for testing.

**Context:**

A total of 70 timecards were selected from work authorization charges during the year. Of the 70 timecards tested for compliance, 14 did not have supporting documentation of an approved hourly rate to be charged to the grant. All 14 timecards were for the services of one employee. Twenty percent of the tested work authorization timecards were found to have inadequate supporting documentation.

**MUNICIPALITY OF ANCHORAGE**

Schedule of Findings and Questioned Costs, continued

**Federal Award Findings and Questioned Costs, continued**

**Finding 2011-03, continued**

**Effect:**

The Federal Highway Planning and Construction Program is not in compliance with OMB Circular A-87.

**Cause:**

It appears that the Personnel Action Form was misplaced.

**Recommendation:**

Anchorage should communicate internal policies on record retention for personnel files to all responsible personnel. In addition, we recommend that Anchorage perform a random review of personnel files in the records department throughout the fiscal year to ensure that internal policies are properly followed and all necessary documentation is present.

**Views of responsible officials and planned corrective actions:**

See the corrective action plan.

**IV. State Award Findings and Questioned Costs**

**Finding 2011-03      **Supporting Documentation for Salaries and Wages Charged to Federal and State Awards – Compliance and Significant Deficiency in Internal Control over Compliance - Allowable Costs/Cost Principles and Activities Allowed/Unallowed****

**Agency:**                      State of Alaska Department of Commerce, Community and Economic Development

**Program:**                      Designated Legislative Grant - Pavement Rehab Matching Program

**Award No.:**                      11-DC-131                                      **Award Year:**      FY 11

**Criteria:**

According to OMB Circular A-87, charges to federal awards for salaries and wages, whether treated as direct or indirect costs, must be based on payrolls documented in accordance with generally accepted practices of the governmental unit. According to the State of Alaska Administrative Code Title 3, Chapter 154, Section 090, 2AAC 45.010, and the grant agreement, Anchorage is required to retain documentation of expenditures of grant funds and have them available for examination during an audit.

## MUNICIPALITY OF ANCHORAGE

### Schedule of Findings and Questioned Costs, continued

#### **State Award Findings and Questioned Costs, continued**

##### **Finding 2011-03, continued**

###### **Condition:**

During the allowable activities and allowable costs testwork for the payroll transaction cycle, required supporting documentation was not produced for one employee charged to the grant. It was noted that the employee's Personnel Action form was not available for auditor inspection.

###### **Questioned costs:**

\$118 – payroll expense charged by one person to the Pavement Rehab Matching Program grant.

###### **Context:**

A total of 16 timecards were selected from the Pavement Rehab Matching Program's work authorization charges during the year for testing. Of the 16 timecards tested for compliance with Allowable Activities, one did not have supporting documentation of an approved hourly rate to be charged to the grant. Six percent of the tested work authorization timecards were found to have inadequate supporting documentation.

###### **Cause:**

It appears that the employee's Personnel Action Form was misplaced.

###### **Recommendation:**

Anchorage should communicate internal policies on record retention for personnel files to all responsible personnel. In addition, we recommend that Anchorage perform a random review of personnel files in the records department throughout the fiscal year to ensure that internal policies are properly followed and all necessary documentation is present.

###### **Views of responsible officials and planned corrective actions:**

See the corrective action plan.

**MUNICIPALITY OF ANCHORAGE**

Summary Schedule of Prior Audit Findings

Year Ended December 31, 2011

**Federal Award Findings**

**Program:** Environmental Protection Agency CFDA # 66.202  
**Congressionally Mandated Projects - Anchorage Water and Wastewater Utility Grants**

**Finding 2010-01** Noncompliance & Internal Controls over Construction Contracts -  
Procurement, Suspension and Debarment - Material Weakness

**Condition Noted:**

During the contracts compliance testwork over Anchorage Water & Wastewater Utilities (AWWU), Congressionally Mandated Projects grants, the auditor noted that AWWU did not consistently obtain an EPA Form 5700-49 "Certification Regarding Debarment, Suspension, and Other Responsibility Matters." In addition, where the certification form was not obtained, no EPLS check was performed and no clause was added to the contract.

**Status:**

This finding has been resolved.

**Program:** Department of Health and Human Services CFDA #: 93.575  
**Child Care and Development Block Grants Cluster**

**Passed through the State of Alaska Department of Health and Social Services - Child Care and Development Block Grants**

**Finding 2010-02** Noncompliance - Eligibility

**Condition Noted:**

During the course of testing case files, we noted two instances of improperly calculated family income. This resulted in incorrect contributions paid by these families and program benefits received by them.

**Status:**

This finding is unresolved. It is repeated as finding 2011-01 for the year ended December 31, 2011.

**MUNICIPALITY OF ANCHORAGE**

Summary Schedule of Prior Audit Findings, continued

**Federal Award Findings, continued**

**Program:** Department of Health and Human Services      **CFDA #: 93.575**  
**Child Care and Development Block Grants**

**Passed through the State of Alaska Department of Health and Social Services - Child Care and Development Block Grants, continued**

**Finding 2010-03**      **Special Tests and Provisions – Timely Action on Participants’ Applications - Noncompliance**

**Condition Noted:**

During the course of testing family case files, we noted that actions on two applications were taken after 30 days from the date of the application.

**Status:**

This finding is unresolved. It is repeated as finding 2011-02 for the year ended December 31, 2011.

**Finding 2010-04**      **Special Tests and Provisions – Retention of Records - Noncompliance and Significant Deficiency in Internal Control over Compliance**

**Condition Noted:**

Child Care Assistance Program (CCAP) staff was not able to provide files for all family cases requested by the auditor.

**Status:**

This finding has been resolved.

**MUNICIPALITY OF ANCHORAGE**

Summary Schedule of Prior Audit Findings, continued

**Federal Award Findings, continued**

**Program: Highway Planning and Construction CFDA #: 20.205**

**Passed through the State of Alaska Department of Health and Social Services - Child Care and Development Block Grants**

**Finding 2010-05 Allowable Costs/Cost Principles – Salaries and Wages Charged to Federal Award – Noncompliance and Significant Deficiency in Internal Control over Compliance**

**Condition Noted:**

During the allowable costs/cost principals testwork, the auditor noted several timecards were not appropriately approved.

**Status:**

This finding has been resolved.

**State Award Findings and Questioned Costs**

**Program: State Revenue Sharing Program Award Year: FY10**  
**Agency: Department of Commerce, Community and Economic Development**

**Finding 2010-06 Special Tests and Provisions – Notice to Taxpayers – Noncompliance and Significant Deficiency in Internal Control over Compliance**

**Condition Noted:**

The Municipality of Anchorage did not provide the required notice to taxpayers for fiscal year 2010.

**Status:**

This finding has been resolved.

**MUNICIPALITY OF ANCHORAGE**

Corrective Action Plan

Year Ended December 31, 2011

**Federal Award Findings**

**Finding 2011-1      Eligibility – Income determination- Noncompliance**

**Agency:** Department of Health and Human Services  
**Passed Through:** State of Alaska Department of Health and Social Services  
**Program:** Child Care and Development Block Grants                      **CFDA: 93.575**

**Corrective Action:**

The CCAP has implemented continuous review of cases throughout the year, and checked all files for new staff on probation or on weekly performance improvement plans. Comprehensive training and refresher sessions totaling 52.75 hours were completed in 2011. This is an increase over the 33.5 total hours conducted in 2010. Additionally, the Program will continue to monitor the individual training needs of eligibility workers so that appropriate follow-up occurs. The State measure and target as outlined in the State grant proposal is to have 95% or more of sampled eligibility determinations accurate. The testing of case files resulted in a 96% accuracy rate.

**Finding 2011-02      Special Tests and Provisions - Timely Action on Participants' Applications - Noncompliance**

**Agency:** Department of Health and Human Services  
**Passed Through:** State of Alaska Department of Health and Social Services  
**Program:** Child Care and Development Block Grants                      **CFDA: 93.575**

**Corrective Action:**

The Program has continued to be innovative, and updated their workload distribution plan so the average number of days to issue benefits has decreased. The Program is continuing to review family cases throughout the fiscal year. The State measure and target as outlined in the grant proposal is to have 95% or more of sampled eligibility determinations timely. The testing of case files resulted in a 98% accuracy rate.



MUNICIPALITY OF ANCHORAGE

Corrective Action Plan, continued

**Federal Award Findings, continued**

**Finding 2011-03**      **Supporting Documentation for Salaries and Wages Charged to Federal and State Awards – Compliance and Significant Deficiency in Internal Control over Compliance - Allowable Costs/Cost Principles and Activities Allowed/Unallowed**

**Agency:** Department of Transportation Federal Highway Administration  
**Passed Through:** Alaska Department of Transportation and Public Facilities  
**Program:** Highway Planning and Construction                                      **CFDA:** 20.205

**Corrective Action:** Employee Relations Records Section will ensure that appropriate documentation is completed and entered into the enterprise system for any employee pay actions. In addition, Records will ensure the documentation is filed in the employee’s personnel file (hard copy or electronic).

**State Award Findings**

**Finding 2011-03**      **Supporting Documentation for Salaries and Wages Charged to Federal and State Awards – Compliance and Significant Deficiency in Internal Control over Compliance - Allowable Costs/Cost Principles and Activities Allowed/Unallowed**

**Agency:** State of Alaska Department of Commerce, Community and Economic Development  
**Program:** Designated Legislative Grant - Pavement Rehab Matching Program  
**Award No.:** 11-DC-131                                      **Award Year:** FY 11

**Corrective Action:** Employee Relations Records Section will ensure that appropriate documentation is completed and entered into the enterprise system for any employee pay actions. In addition, Records will ensure the documentation is filed in the employee’s personnel file (hard copy or electronic).

**SUPPLEMENTARY INFORMATION**

**MUNICIPALITY OF ANCHORAGE, ALASKA**  
 Department of Health and Social Services  
 Public Health Preparedness and Response to Bioterrorism  
 601-11-151  
 Schedule of Expenditures - Budget and Actual  
 Grant Period Ended June 30, 2011

	<b>Fiscal Year Ending December 31, 2010</b>	<b>Fiscal Year Ending December 31, 2011</b>	<b>Total Expend- itures</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:					
State of Alaska	\$ -	-	-	-	-
Federal Passed Through the State of Alaska	330,662	441,321	771,983	772,000	17
Total Revenues	<u>330,662</u>	<u>441,321</u>	<u>771,983</u>	<u>772,000</u>	<u>17</u>
Expenditures:					
Direct Costs:					
Personal Services	284,280	296,417	580,697	556,534	(24,163)
Other Operating Costs	4,788	85,805	90,593	95,076	4,483
Total Direct Costs	<u>289,068</u>	<u>382,222</u>	<u>671,290</u>	<u>651,610</u>	<u>(19,680)</u>
Indirect Costs:					
	41,594	59,099	100,693	120,390	19,697
Total Expenditures	<u>\$ 330,662</u>	<u>441,321</u>	<u>771,983</u>	<u>772,000</u>	<u>17</u>

See accompanying independent auditor's report.

**MUNICIPALITY OF ANCHORAGE, ALASKA**  
 Department of Health and Social Services  
 Public Health Preparedness and Response to Bioterrorism  
 601-12-151  
 Schedule of Revenues and Expenditures - Budget and Actual  
 Grant Period Ended June 30, 2011

	<b>Fiscal Year Ending December 31, 2010</b>	<b>Fiscal Year Ending December 31, 2011</b>	<b>Total Expend- itures</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:					
State of Alaska	\$ -	-	-	-	-
Federal Passed Through the State of Alaska	-	274,906	274,906	670,000	395,094
Total Revenues	<u>-</u>	<u>274,906</u>	<u>274,906</u>	<u>670,000</u>	<u>395,094</u>
Expenditures:					
Direct Costs:					
Personal Services	-	227,720	227,720	538,441	310,721
Other Operating Costs	-	11,150	11,150	44,166	33,016
Total Direct Costs	<u>-</u>	<u>238,870</u>	<u>238,870</u>	<u>582,607</u>	<u>343,737</u>
Indirect Costs	-	36,036	36,036	87,393	51,357
Total Expenditures	<u>\$ -</u>	<u>274,906</u>	<u>274,906</u>	<u>670,000</u>	<u>395,094</u>

See accompanying independent auditors' report.

**MUNICIPALITY OF ANCHORAGE, ALASKA**

Department of Health and Social Services

HIV Prevention and Intervention Activities

601-11-170

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2011

	<b>Fiscal Year Ending December 31, 2010</b>	<b>Fiscal Year Ending December 31, 2011</b>	<b>Total Expend- itures</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues:</b>					
State of Alaska	\$ -	-	-	-	-
Federal Passed Through the State of Alaska	84,309	91,441	175,750	175,750	-
Total Revenues	<u>84,309</u>	<u>91,441</u>	<u>175,750</u>	<u>175,750</u>	<u>-</u>
<b>Expenditures:</b>					
<b>Direct Costs:</b>					
Personal Services	67,005	75,524	142,529	141,817	(712)
Other Operating Costs	5,435	4,863	10,298	5,435	(4,863)
Total Direct Costs	<u>72,440</u>	<u>80,387</u>	<u>152,827</u>	<u>147,252</u>	<u>(5,575)</u>
Indirect Costs	11,869	11,054	22,923	28,498	5,575
Total Expenditures	<u>\$ 84,309</u>	<u>91,441</u>	<u>175,750</u>	<u>175,750</u>	<u>-</u>

See accompanying independent auditors' report.

**MUNICIPALITY OF ANCHORAGE, ALASKA**

Department of Health and Social Services  
HIV Prevention and Intervention Activities  
601-12-170

Schedule of Revenues and Expenditures - Budget and Actual  
Grant Period Ended June 30, 2011

	<b>Fiscal Year Ending December 31, 2010</b>	<b>Fiscal Year Ending December 31, 2011</b>	<b>Total Expend- itures</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:					
State of Alaska	\$ -	-	-	-	-
Federal Passed Through the State of Alaska	-	89,669	89,669	169,500	79,831
Total Revenues	<u>-</u>	<u>89,669</u>	<u>89,669</u>	<u>169,500</u>	<u>79,831</u>
Expenditures:					
Direct Costs:					
Personal Services	-	77,882	77,882	147,392	69,510
Other Operating Costs	-	-	-	-	-
Total Direct Costs	<u>-</u>	<u>77,882</u>	<u>77,882</u>	<u>147,392</u>	<u>69,510</u>
Indirect Costs	-	11,787	11,787	22,108	10,321
Total Expenditures	<u>\$ -</u>	<u>89,669</u>	<u>89,669</u>	<u>169,500</u>	<u>79,831</u>

See accompanying independent auditors' report.

**MUNICIPALITY OF ANCHORAGE, ALASKA**

Department of Health and Social Services

Public Health Nursing

601-10-175

Schedule of Revenues and Expenditures - Budget and Actual  
Grant Period Ended June 30, 2011

	<b>Fiscal Years Through December 31, 2010</b>	<b>Fiscal Year Ending December 31, 2011</b>	<b>Total Expend- itures</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:					
State of Alaska	\$ 873,921	(175)	873,746	873,921	175
Federal Passed Through the State of Alaska	139,342	-	139,342	139,342	-
Total Revenues	<u>1,013,263</u>	<u>(175)</u>	<u>1,013,088</u>	<u>1,013,263</u>	<u>175</u>
Expenditures:					
Direct Costs:					
Personal Services	819,540	-	819,540	800,094	(19,446)
Other Operating Costs	61,558	(175)	61,383	61,558	175
Total Direct Costs	<u>881,098</u>	<u>(175)</u>	<u>880,923</u>	<u>861,652</u>	<u>(19,271)</u>
Indirect Costs	132,165	-	132,165	151,611	19,446
Total Expenditures	<u>\$ 1,013,263</u>	<u>(175)</u>	<u>1,013,088</u>	<u>1,013,263</u>	<u>175</u>

See accompanying independent auditors' report.

**MUNICIPALITY OF ANCHORAGE, ALASKA**

Department of Health and Social Services

Public Health Nursing

601-11-175

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2012

	<b>Fiscal Year Ending December 31, 2010</b>	<b>Fiscal Year Ending December 31, 2011</b>	<b>Total Expend- itures</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:					
State of Alaska	\$ 438,772	940,243	1,379,015	1,379,015	-
Federal Passed Through the State of Alaska	69,671	68,779	138,450	138,450	-
Total Revenues	<u>508,443</u>	<u>1,009,022</u>	<u>1,517,465</u>	<u>1,517,465</u>	<u>-</u>
Expenditures:					
Direct Costs:					
Personal Services	394,197	781,656	1,175,853	1,171,769	(4,084)
Other Operating Costs	48,164	95,518	143,682	147,766	4,084
Total Direct Costs	<u>442,361</u>	<u>877,174</u>	<u>1,319,535</u>	<u>1,319,535</u>	<u>-</u>
Indirect Costs	66,082	131,848	197,930	197,930	-
Total Expenditures	<u>\$ 508,443</u>	<u>1,009,022</u>	<u>1,517,465</u>	<u>1,517,465</u>	<u>-</u>

See accompanying independent auditors' report.



**MUNICIPALITY OF ANCHORAGE, ALASKA**

Department of Health and Social Services

Public Health Nursing

601-12-175

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2012

	<b>Fiscal Year Ending December 31, 2010</b>	<b>Fiscal Year Ending December 31, 2011</b>	<b>Total Expend- itures</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues:</b>					
State of Alaska	\$ -	1,222,746	1,222,746	2,830,427	1,607,681
Federal Passed Through the State of Alaska	-	18,515	18,515	66,600	48,085
<b>Total Revenues</b>	<b>-</b>	<b>1,241,261</b>	<b>1,241,261</b>	<b>2,897,027</b>	<b>1,655,766</b>
<b>Expenditures:</b>					
<b>Direct Costs:</b>					
Personal Services	-	1,008,727	1,008,727	2,351,306	1,342,579
Other Operating Costs	-	70,723	70,723	167,848	97,125
<b>Total Direct Costs</b>	<b>-</b>	<b>1,079,450</b>	<b>1,079,450</b>	<b>2,519,154</b>	<b>1,439,704</b>
Indirect Costs	-	161,811	161,811	377,873	216,062
<b>Total Expenditures</b>	<b>\$ -</b>	<b>1,241,261</b>	<b>1,241,261</b>	<b>2,897,027</b>	<b>1,655,766</b>

See accompanying independent auditors' report.

**MUNICIPALITY OF ANCHORAGE, ALASKA**  
 Department of Health and Social Services  
 Special Supplemental Program for Women, Infants and Children  
 604-11-813  
 Schedule of Revenues and Expenditures - Budget and Actual  
 Grant Period Ended June 30, 2011

	<b>Fiscal Year Ending December 31, 2010</b>	<b>Fiscal Year Ending December 31, 2011</b>	<b>Total Expend- itures</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues:</b>					
State of Alaska	\$ -	-	-	-	-
Federal Passed Through the State of Alaska	<u>680,844</u>	<u>786,697</u>	<u>1,467,541</u>	<u>1,467,858</u>	<u>317</u>
Total Revenues	<u>680,844</u>	<u>786,697</u>	<u>1,467,541</u>	<u>1,467,858</u>	<u>317</u>
<b>Expenditures:</b>					
<b>Direct Costs:</b>					
Personal Services	553,603	642,636	1,196,239	1,196,140	(99)
Other Operating Costs	<u>40,214</u>	<u>41,788</u>	<u>82,002</u>	<u>80,258</u>	<u>(1,744)</u>
Total Direct Costs	<u>593,817</u>	<u>684,424</u>	<u>1,278,241</u>	<u>1,276,398</u>	<u>(1,843)</u>
Indirect Costs	<u>87,027</u>	<u>102,273</u>	<u>189,300</u>	<u>191,460</u>	<u>2,160</u>
Total Expenditures	<u>\$ <u>680,844</u></u>	<u><u>786,697</u></u>	<u><u>1,467,541</u></u>	<u><u>1,467,858</u></u>	<u><u>317</u></u>

See accompanying independent auditors' report.

**MUNICIPALITY OF ANCHORAGE, ALASKA**  
 Department of Health and Social Services  
 Special Supplemental Program for Women, Infants and Children  
 604-12-813  
 Schedule of Revenues and Expenditures - Budget and Actual  
 Grant Period Ended June 30, 2011

	<b>Fiscal Year Ending December 31, 2010</b>	<b>Fiscal Year Ending December 31, 2011</b>	<b>Total Expend- itures</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues:</b>					
State of Alaska	\$ -	25,987	25,987	62,795	36,808
Federal Passed Through the State of Alaska	-	601,007	601,007	1,249,664	648,657
Total Revenues	<u>-</u>	<u>626,994</u>	<u>626,994</u>	<u>1,312,459</u>	<u>685,465</u>
<b>Expenditures:</b>					
<b>Direct Costs:</b>					
Personal Services	-	526,325	526,325	1,064,613	538,288
Other Operating Costs	-	18,887	18,887	76,655	57,768
Total Direct Costs	<u>-</u>	<u>545,212</u>	<u>545,212</u>	<u>1,141,268</u>	<u>596,056</u>
Indirect Costs	-	81,782	81,782	171,191	89,409
Total Expenditures	<u>\$ -</u>	<u>626,994</u>	<u>626,994</u>	<u>1,312,459</u>	<u>685,465</u>

See accompanying independent auditors' report.

**MUNICIPALITY OF ANCHORAGE, ALASKA**

Department of Health and Social Services

Child Care Eligibility Assistance Program

604-11-900

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2012

	<b>Fiscal Year Ending December 31, 2010</b>	<b>Fiscal Year Ending December 31, 2011</b>	<b>Total Expend- itures</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:					
State of Alaska	\$ -	-	-	-	-
Federal Passed Through the State of Alaska	639,566	776,933	1,416,499	1,460,676	44,177
Total Revenues	<u>639,566</u>	<u>776,933</u>	<u>1,416,499</u>	<u>1,460,676</u>	<u>44,177</u>
Expenditures:					
Direct Costs:					
Personal Services	574,644	630,414	1,205,058	1,241,190	36,132
Other Operating Costs	9,889	13,869	23,758	28,963	5,205
Total Direct Costs	<u>584,533</u>	<u>644,283</u>	<u>1,228,816</u>	<u>1,270,153</u>	<u>41,337</u>
Indirect Costs	55,033	132,650	187,683	190,523	2,840
Total Expenditures	<u>\$ <u>639,566</u></u>	<u><u>776,933</u></u>	<u><u>1,416,499</u></u>	<u><u>1,460,676</u></u>	<u><u>44,177</u></u>

See accompanying independent auditors' report.

**MUNICIPALITY OF ANCHORAGE, ALASKA**

Department of Health and Social Services

Child Care Eligibility Assistance Program

604-12-900

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2012

	<b>Fiscal Year Ending December 31, 2010</b>	<b>Fiscal Year Ending December 31, 2011</b>	<b>Total Expend- itures</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues:</b>					
State of Alaska	\$ -	29,468	29,468	64,236	34,768
Federal Passed Through the State of Alaska	-	640,609	640,609	1,396,440	755,831
<b>Total Revenues</b>	<b>-</b>	<b>670,077</b>	<b>670,077</b>	<b>1,460,676</b>	<b>790,599</b>
<b>Expenditures:</b>					
<b>Direct Costs:</b>					
Personal Services	-	571,178	571,178	1,252,870	681,692
Other Operating Costs	-	7,519	7,519	17,283	9,764
<b>Total Direct Costs</b>	<b>-</b>	<b>578,697</b>	<b>578,697</b>	<b>1,270,153</b>	<b>691,456</b>
Indirect Costs	-	91,380	91,380	190,523	99,143
<b>Total Expenditures</b>	<b>\$ -</b>	<b>670,077</b>	<b>670,077</b>	<b>1,460,676</b>	<b>790,599</b>

See accompanying independent auditors' report.

**MUNICIPALITY OF ANCHORAGE, ALASKA**

Department of Health and Social Services

Child Care Licensing

604-11-940

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2012

	<b>Fiscal Year Ending December 31, 2010</b>	<b>Fiscal Year Ending December 31, 2011</b>	<b>Total Expend- itures</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:					
State of Alaska	\$ -	-	-	-	-
Federal Passed Through the State of Alaska	<u>795,451</u>	<u>724,387</u>	<u>1,519,838</u>	<u>1,519,838</u>	<u>-</u>
Total Revenues	<u>795,451</u>	<u>724,387</u>	<u>1,519,838</u>	<u>1,519,838</u>	<u>-</u>
Expenditures:					
Direct Costs:					
Personal Services	653,154	675,994	1,329,148	1,304,546	(24,602)
Other Operating Costs	<u>5,184</u>	<u>7,099</u>	<u>12,283</u>	<u>17,052</u>	<u>4,769</u>
Total Direct Costs	<u>658,338</u>	<u>683,093</u>	<u>1,341,431</u>	<u>1,321,598</u>	<u>(19,833)</u>
Indirect Costs	<u>137,113</u>	<u>41,294</u>	<u>178,407</u>	<u>198,240</u>	<u>19,833</u>
Total Expenditures	<u>\$ 795,451</u>	<u>724,387</u>	<u>1,519,838</u>	<u>1,519,838</u>	<u>-</u>

See accompanying independent auditors' report.

**MUNICIPALITY OF ANCHORAGE, ALASKA**

Department of Health and Social Services

Child Care Licensing

604-12-940

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2012

	<b>Fiscal Year Ending December 31, 2010</b>	<b>Fiscal Year Ending December 31, 2011</b>	<b>Total Expend- itures</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:					
State of Alaska	\$ -	-	-	13,838	13,838
Federal Passed Through the State of Alaska	-	526,291	526,291	1,506,000	979,709
Total Revenues	<u>-</u>	<u>526,291</u>	<u>526,291</u>	<u>1,519,838</u>	<u>993,547</u>
Expenditures:					
Direct Costs:					
Personal Services	-	434,541	434,541	1,304,546	870,005
Other Operating Costs	-	5,953	5,953	17,052	11,099
Total Direct Costs	<u>-</u>	<u>440,494</u>	<u>440,494</u>	<u>1,321,598</u>	<u>881,104</u>
Indirect Costs	-	85,797	85,797	198,240	112,443
Total Expenditures	<u>\$ -</u>	<u>526,291</u>	<u>526,291</u>	<u>1,519,838</u>	<u>993,547</u>

See accompanying independent auditors' report.

**MUNICIPALITY OF ANCHORAGE, ALASKA**

Department of Health and Social Services  
 Human Services Community Matching Grant  
 605-11-012

Schedule of Revenues and Expenditures - Budget and Actual  
 Grant Period Ended June 30, 2012

	<b>Fiscal Year Ending December 31, 2010</b>	<b>Fiscal Year Ending December 31, 2011</b>	<b>Total Expend- itures</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:					
State of Alaska	\$ 622,953	411,184	1,034,137	1,034,137	-
Federal Passed Through the State of Alaska	-	-	-	-	-
Total Revenues	<u>622,953</u>	<u>411,184</u>	<u>1,034,137</u>	<u>1,034,137</u>	<u>-</u>
Expenditures:					
Direct Costs:					
Personal Services	-	-	-	-	-
Other Operating Costs	<u>598,331</u>	<u>386,561</u>	<u>984,892</u>	<u>984,892</u>	<u>-</u>
Total Direct Costs	<u>598,331</u>	<u>386,561</u>	<u>984,892</u>	<u>984,892</u>	<u>-</u>
Indirect Costs	<u>24,622</u>	<u>24,623</u>	<u>49,245</u>	<u>49,245</u>	<u>-</u>
Total Expenditures	<u>\$ <u>622,953</u></u>	<u><u>411,184</u></u>	<u><u>1,034,137</u></u>	<u><u>1,034,137</u></u>	<u><u>-</u></u>

See accompanying independent auditors' report.



**MUNICIPALITY OF ANCHORAGE, ALASKA**  
 Department of Health and Social Services  
 Human Services Community Matching Grant  
 605-12-012  
 Schedule of Revenues and Expenditures - Budget and Actual  
 Grant Period Ended June 30, 2012

	<b>Fiscal Year Ending December 31, 2010</b>	<b>Fiscal Year Ending December 31, 2011</b>	<b>Total Expend- itures</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:					
State of Alaska	\$ -	607,374	607,374	1,028,036	420,662
Federal Passed Through the State of Alaska	-	-	-	-	-
Total Revenues	<u>-</u>	<u>607,374</u>	<u>607,374</u>	<u>1,028,036</u>	<u>420,662</u>
Expenditures:					
Direct Costs:					
Personal Services	-	-	-	-	-
Other Operating Costs	-	580,827	580,827	979,082	398,255
Total Direct Costs	<u>-</u>	<u>580,827</u>	<u>580,827</u>	<u>979,082</u>	<u>398,255</u>
Indirect Costs	-	26,547	26,547	48,954	22,407
Total Expenditures	<u>\$ -</u>	<u>607,374</u>	<u>607,374</u>	<u>1,028,036</u>	<u>420,662</u>

See accompanying independent auditors' report.

**MUNICIPALITY OF ANCHORAGE, ALASKA**

Department of Health and Social Services

Coordinated Transportation

607-11-114

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2012

	<b>Fiscal Year Ending December 31, 2010</b>	<b>Fiscal Year Ending December 31, 2011</b>	<b>Total Expend- itures</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:					
State of Alaska	\$ 197,413	148,443	345,856	345,856	-
Federal Passed Through the State of Alaska	102,055	124,339	226,394	226,394	-
Total Revenues	<u>299,468</u>	<u>272,782</u>	<u>572,250</u>	<u>572,250</u>	<u>-</u>
Expenditures:					
Direct Costs:					
Personal Services	-	-	-	-	-
Other Operating Costs	275,000	272,782	547,782	547,782	-
Total Direct Costs	<u>275,000</u>	<u>272,782</u>	<u>547,782</u>	<u>547,782</u>	<u>-</u>
Indirect Costs	24,468	-	24,468	24,468	-
Total Expenditures	<u>\$ 299,468</u>	<u>272,782</u>	<u>572,250</u>	<u>572,250</u>	<u>-</u>

See accompanying independent auditors' report.

**MUNICIPALITY OF ANCHORAGE, ALASKA**

Department of Health and Social Services

Coordinated Transportation

607-12-114

Schedule of Revenues and Expenditures - Budget and Actual  
Grant Period Ended June 30, 2012

	<b>Fiscal Year Ending December 31, 2010</b>	<b>Fiscal Year Ending December 31, 2011</b>	<b>Total Expend- itures</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:					
State of Alaska	\$ -	189,580	189,580	377,235	187,655
Federal Passed Through the State of Alaska	-	98,005	98,005	195,015	97,010
Total Revenues	-	287,585	287,585	572,250	284,665
Expenditures:					
Direct Costs:					
Personal Services	-	-	-	-	-
Other Operating Costs	-	275,000	275,000	559,665	284,665
Total Direct Costs	-	275,000	275,000	559,665	284,665
Indirect Costs	-	12,585	12,585	12,585	-
Total Expenditures	\$ -	287,585	287,585	572,250	284,665

See accompanying independent auditors' report.

**MUNICIPALITY OF ANCHORAGE, ALASKA**

Department of Health and Social Services

Aging Disability Resource Center

607-11-702

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2012

	<b>Fiscal Year Ending December 31, 2010</b>	<b>Fiscal Year Ending December 31, 2011</b>	<b>Total Expend- itures</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:					
State of Alaska	\$ 50,712	56,768	107,480	107,480	-
Federal Passed Through the State of Alaska	26,948	44,166	71,114	71,114	-
Total Revenues	<u>77,660</u>	<u>100,934</u>	<u>178,594</u>	<u>178,594</u>	<u>-</u>
Expenditures:					
Direct Costs:					
Personal Services	60,604	65,579	126,183	126,183	-
Other Operating Costs	1,684	26,161	27,845	27,845	-
Total Direct Costs	<u>62,288</u>	<u>91,740</u>	<u>154,028</u>	<u>154,028</u>	<u>-</u>
Indirect Costs	15,372	9,194	24,566	24,566	-
Total Expenditures	<u>\$ 77,660</u>	<u>100,934</u>	<u>178,594</u>	<u>178,594</u>	<u>-</u>

See accompanying independent auditors' report.

**MUNICIPALITY OF ANCHORAGE, ALASKA**

Department of Health and Social Services

Aging Disability Resource Center

607-12-702

Schedule of Revenues and Expenditures - Budget and Actual  
Grant Period Ended June 30, 2011

	<b>Fiscal Year Ending December 31, 2010</b>	<b>Fiscal Year Ending December 31, 2011</b>	<b>Total Expend- itures</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:					
State of Alaska	\$ -	44,107	44,107	106,280	62,173
Federal Passed Through the State of Alaska	-	51,659	51,659	124,478	72,819
Total Revenues	-	95,766	95,766	230,758	134,992
Expenditures:					
Direct Costs:					
Personal Services	-	70,947	70,947	153,675	82,728
Other Operating Costs	-	1,238	1,238	46,984	45,746
Total Direct Costs	-	72,185	72,185	200,659	128,474
Indirect Costs	-	23,581	23,581	30,099	6,518
Total Expenditures	\$ -	95,766	95,766	230,758	134,992

See accompanying independent auditors' report.