

MUNICIPALITY OF ANCHORAGE

Single Audit Reports
and Supplementary Information

Year Ended December 31, 2009

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

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, 2009, which collectively comprise Anchorage's basic financial statements and have issued our report thereon dated June 4, 2010. Our report was modified to include 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*.

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 opinions 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.

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 above.

Honorable Mayor and
Members of the Assembly
Municipality of Anchorage

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 June 4, 2010.

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
June 4, 2010

Independent Auditor's Report on Compliance with Requirements Applicable to 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

Compliance

We have audited the compliance of Municipality of Anchorage (Anchorage) with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2009. 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, Municipality of Anchorage School District, which received federal awards that are not included in the Schedule of Expenditures of Federal Awards for the year ended December 31, 2009. 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 requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009. 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 2009-01, 2009-02, 2009-03.

Honorable Mayor and
Members of the Assembly
Municipality of Anchorage

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 in order to determine our 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2009-01 to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2009-03 to be a significant deficiency.

Honorable Mayor and
Members of the Assembly
Municipality of Anchorage

Schedule of Expenditures of Federal Awards

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, 2009, and have issued our report thereon date June 4, 2010. Our report was modified to include a reference to other auditors. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise Anchorage's basic 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 has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Anchorage's response 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
June 4, 2010

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of Expenditures of Federal Awards

Year ended December 31, 2009

Federal Grantor/Pass-Through Grantor Program Title	Grant No.	CFDA Number	Award Amount	Expenditures
Institute of Museum & Library Services				
Pass-Through Alaska Department of Education & Early Development:				
Non-Major Programs:				
800# ILL & Reference Backup	LS-00-08-0002-08	45.310	\$ 64,957	\$ 31,250
800# ILL & Reference Backup	LS-00-09-0002-09	45.310	83,966	28,716
Ready to Read Phase III	LS-00-08-0002-08	45.310	54,697	34,642
Ready to Read Phase III		45.310	70,635	36,638
Continuing Education Grant Chugiak-Eagle River/Muldoon Group Training	LS-00-08-0002-08	45.310	2,000	1,833
Total Institute of Museum & Library Services			<u>276,255</u>	<u>133,079</u>
U.S. Department of Agriculture				
Direct:				
Non-Major Programs:				
Eagle River Forest Restoration Project	06DG11100100225	10.680	100,000	38,460
USFS Forest Health 2007 - Bird and Indian Forest Restoration Project	07DG11100100215	10.680	100,000	(1,359)
USFS Wildfire Mitigation 2001		10.unknown	1,785,338	35,381
USFS Hazardous Fuels Mitigation 2002		10.unknown	5,103,853	(29,842)
USFS Hazardous Fuels Mitigation 2003		10.unknown	4,432,640	141,511
USFS Hazardous Fuels Mitigation 2004		10.unknown	1,975,000	62,598
USFS Hazardous Fuels Mitigation 2005		10.unknown	493,000	238,871
USFS Hazardous Fuels Mitigation 2006		10.unknown	1,182,000	301,213
Total Direct U.S. Department of Agriculture			<u>15,171,831</u>	<u>786,833</u>
Pass-Through Alaska Department of Commerce, Community & Economic Development:				
Major Programs:				
WIC Program BP2008	604-09-813	10.557	1,507,787	763,761
WIC Program BP2009	604-10-813	10.557	1,462,556	780,154
Non-Major Program:				
FY 08 National Forest Receipts		10.655	249,608	249,608
Total Pass-Through Alaska Department of Commerce, Community & Economic Development			<u>3,219,951</u>	<u>1,793,523</u>
Total U.S. Department of Agriculture			<u>18,391,782</u>	<u>2,580,356</u>
U.S. Department of Commerce, National Oceanic & Atmospheric Administration				
Pass-Through Alaska Department of Military & Veterans Affairs:				
Major Programs:				
Public Safety Interoperable Communications Grant	2007-GS-H7-0025 / 07PISC-GR34037	11.555	2,109,295	1,955,513
Pass-Through Alaska Department of Fish & Game:				
Non-Major Programs:				
SSSF - PCSRF Cks Community Development Manager	45508	11.438	577,921	115,567
SSSF - Chester Ck Aquatic Ecosystem Restoration, Westchester Lgn to Cook Inlet, Ph 2, Pt II (Channel)	45641	11.438	2,492,175	6,041
SSSF - Chester Ck Aquatic Ecosystem Restoration, Westchester Lgn to Cook Inlet, Ph 1, Pt II	45642	11.438	351,808	(5,552)
SSSF - Salmon Rearing Habitat Restoration	45853	11.438	781,611	35,792
SSSF - Salmon in the City	45513 COOP-06-079	11.438	311,013	75,730
SSSF - Campbell Ck Rehab Phase II	45779	11.438	296,754	1,200
SSSF - LCC Placer	45779	11.438	1,325,000	682,284
SSSF - Campbell Creek Rehab Phase II	45778 COOP-08-024 NA06NMF4380119	11.438	182,689	52,578
SSSF - Southeast Sustainable Salmon Funds - Campbell Creek Rehab	45643 COOP-07-070	11.438	244,287	5,311
Total Pass-Through Alaska Department of Fish & Game			<u>6,563,258</u>	<u>968,951</u>
Pass-Through Alaska Department of Commerce, Community & Economic Development:				
Non-Major Programs:				
Alaska Coastal Zone Management 306	800420	11.419	38,500	25,184
Alaska Coastal Zone Management 306	891001	11.419	38,500	18,950
Total Pass-Through Alaska Department Commerce, Community & Economic Development			<u>77,000</u>	<u>44,134</u>
Total U.S. Department of Commerce, National Oceanic & Atmospheric Administration			<u>8,749,553</u>	<u>2,968,598</u>
U.S. Department of Education				
Pass-Through Alaska Department of Commerce, Community & Economic Development - Major Program -				
ARRA FY2010 Community Economic Stimulus Grant	800125	84.397	8,564,613	8,564,613
U.S. Department of Energy				
Direct - Non-Major Program -				
ARRA 2010 EECDB	DE-EE0000662	81.128	2,688,900	5,930

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of Expenditures of Federal Awards

Year ended December 31, 2009

Federal Grantor/Pass-Through Grantor Program Title	Grant No.	CFDA Number	Award Amount	Expenditures
U.S. Department of Energy, continued				
Pass-Through Alaska Housing Finance Corporation - Non-Major Program - Low Income Weatherization Assistance Program	WAP-08-MOA-1	81.042	\$ 867,500	\$ 450,251
Total U.S. Department of Energy			<u>3,556,400</u>	<u>456,181</u>
U.S. Department of Health & Human Services				
Direct -				
Non-Major Programs:				
SAMHSA Meth Education 2008	1H79SP014832-01	93.243	383,187	326,008
Pathways to Sobriety IV 08-09	1H79TI019640-01	93.243	383,187	262,962
Total Direct U.S. Department of Health & Human Services			<u>766,374</u>	<u>588,970</u>
Pass-Through Alaska Department of Health & Social Services:				
Major Programs:				
Child Care Licensing 08	604-09-940	93.575	1,453,000	680,620
Child Care Licensing 09	604-10-940	93.575	1,519,838	686,389
Child Care Eligibility Assistance Program Grant	604-08-900	93.575	1,195,436	(82,889)
Child Care Eligibility Assistance Program Grant	604-09-900	93.575	1,479,085	794,190
Child Care Eligibility Assistance Program Grant	604-10-900	93.575	1,460,676	715,496
Child Care Eligibility Assistance Program Grant	604-07-900	93.575	1,075,000	6,041
Non-Major Programs:				
Family Planning 2008	6 FPHPA100024-31-05	93.217	1,040,345	566,094
Family Planning 2009	6FPHPA100024-32-02	93.217	1,051,455	372,348
Coordinated Transportation	607-09-114	93.044	429,188	243,727
Coordinated Transportation	607-10-114	93.044	423,460	219,976
Public Health Preparedness and Response for Bioterrorism	601-09-151	93.069	823,000	455,186
Public Health Preparedness and Response for Bioterrorism	601-10-151	93.069	1,538,000	777,119
Community Health Nursing	601-09-175	93.116	143,542	124,920
Community Health Nursing	601-10-175	93.116	43,542	16,876
Community Health Nursing	601-09-175	93.268	91,300	53,468
Community Health Nursing	601-10-175	93.268	95,800	32,521
HIV Prevention & Intervention Activities	601-09-170	93.940	169,500	63,104
HIV Prevention & Intervention Activities	601-10-170	93.940	169,500	84,867
Total Pass-Through Alaska Department of Health & Social Services			<u>14,201,667</u>	<u>5,810,053</u>
Pass-Through Southcentral Foundation -				
Non-Major Programs:				
Cook Inlet Tribal Council MOU (SAMSHA)		93.243	117,881	65,009
Southcentral Found CSP 2009		93.210	199,000	199,000
Total Pass-Through Southcentral Foundation			<u>316,881</u>	<u>264,009</u>
Total U.S. Department of Health & Human Services			<u>15,284,922</u>	<u>6,663,032</u>
U.S. Department of Homeland Security				
Direct -				
Non-Major Programs:				
Flood Plain Mapping 2006	EMS-2006-GR-0009	97.045	180,000	11,240
FY 2005 IPP - Port Security Grant Program	2005-GB-T5-0084	97.056	56,100	56,100
FY 2008 IPP - Port Security Grant Program	2008-GB-T8-0135	97.056	207,724	31,568
Metropolitan Medical Response System	233-03-0077	97.071	280,000	900
Total Direct U.S. Department of Homeland Security			<u>723,824</u>	<u>99,808</u>
Pass-Through Alaska Department of Military & Veterans Affairs:				
Major Programs:				
Hazard Mitigation Grant-Ben Boeke Seismic Retrofit	DR1657/1657.0002	97.039	32,371	23,286
Hazard Mitigation Grant-Ben Boeke Arena Roof Reinforcement	DR 1669/1669.0001	97.039	1,065,124	776,676
Hazard Mitigation Grant-Ben Boeke Seismic Retrofit	DR1666/1666.0002	97.039	373,747	302,734
Hazard Mitigation Grant-Ben Boeke Arena N-S Seismic Joint	DR1663/1663.0006	97.039	227,254	142,476
Hazard Mitigation Grant-Ben Boeke Seismic Retrofit	DR1666/1666.0001	97.039	15,466	15,292
Hazard Mitigation Grant-Ben Boeke Shearwall Reinforcements	DR1663/1663.0007	97.039	57,282	36,055
Hazard Mitigation Grant-Gas Shutoff Valve Facilities Project	DR1663/1663.0001	97.039	132,158	109,151
Hazard Mitigation Grant - Sullivan Arena Seismic Sprinkler Bracing	DR1663 / 1663.0003	97.039	152,482	152,482
Hazard Mitigation Grant - Facilities Sprinkler Bracing	DR1663 / 1663.0005	97.039	350,421	299,871
Non-Major Programs:				
Emergency Management Performance Grant	2009-EP-E9-0036	97.042	100,000	100,000
Citizen Corps Program	2008-GE-T7-0003 / 07CCP-GR34034	97.053	34,263	19,810
Citizen Corps Program	2009-GE-T8-0005 / 08CCP-GR34060	97.067	24,997	14,321
Metropolitan Medical Response System	2009-GE-T8-0005 / 08MMRS-GR34045	97.067	311,585	54,640

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of Expenditures of Federal Awards

Year ended December 31, 2009

Federal Grantor/Pass-Through Grantor Program Title	Grant No.	CFDA Number	Award Amount	Expenditures
U.S. Department of Homeland Security, continued				
Pass-Through Alaska Department of Military & Veterans Affairs, continued:				
Non-Major Programs, continued:				
State Homeland Security Program	2008-GE-T8-0005 / 08SHSP-GR34057	97.067	\$ 1,443,142	\$ 678,983
Law Enforcement Terrorism Prevention Program	2008-GE-T7-0003 / 07LETPP-GR34238	97.074	1,334,019	769,584
Metropolitan Medical Response System	2008-GE-T7-0003 / 07MMRS-GR34044	97.071	258,145	174,107
State Homeland Security Program- 2nd Reallocation	2006-GE-T6-0015 / 06SHSP-GR34054	97.073	20,000	20,000
State Homeland Security Program	2007-GE-T7-0003 / 07SHSP-GR34054	97.073	907,868	161,240
Total Pass-Through Alaska Department of Military & Veterans Affairs			<u>6,840,324</u>	<u>3,850,708</u>
Total U.S. Department of Homeland Security			<u>7,564,148</u>	<u>3,950,516</u>
U.S. Department of Housing & Urban Development, Office of Community Planning & Development				
Direct:				
Major Programs:				
AARA CDBG 2009	B-09-MY-02-001	14.253	507,812	7,113
Community Development Block Grant 1995	B-95-MC-02-0001	14.218	2,450,000	2,994
Community Development Block Grant 2001	B-01-MC-02-0001	14.218	2,344,000	9,690
Community Development Block Grant 2002	B-02-MC-02-0001	14.218	2,283,000	10,000
Community Development Block Grant 2004	B-04-MC-02-0001	14.218	2,285,000	14,073
Community Development Block Grant 2005	B-05-MC-02-0001	14.218	2,162,050	163,906
Community Development Block Grant 2007	B-07-MC-02-0001	14.218	1,936,826	190,149
Community Development Block Grant 2008	B-08-MC-02-0001	14.218	1,936,826	644,817
Community Development Block Grant 2009	B-09-MC-02-0001	14.218	1,969,588	461,205
Non-Major Programs:				
HUD Earmark	B-08-SP-AK-0649	14.248	686,000	559
ARRA-Homeless Prevention Stimulus	S-09-MY-02-0001	14.257	776,469	76,284
EDI-Special PJ Cuddy Park Recreational Facility 2005	B-05-SP-AK-0011	14.251	942,400	37,807
Emergency Shelter 2007	S-07-MC-02-0001	14.231	83,752	10,889
Emergency Shelter 2008	S-08-MS-02-001	14.231	83,451	28,815
Emergency Shelter 2009	S-09-MC-02-0001	14.231	83,451	52,711
American Dream Downpayment Initiative 2003	M-04-MC-02-0200	14.239	75,911	7,253
HOME Investment Partnership Agreement 1997	M-97-MC-02-0200	14.239	842,000	82
HOME Investment Partnership Agreement 2000	M-00-MC-02-0200	14.239	971,000	297,119
HOME Investment Partnership Agreement 2001	M-01-MC-02-0200	14.239	1,072,000	7,926
HOME Investment Partnership Agreement 2003	M-03-MC-02-0200	14.239	1,114,921	61,915
HOME Investment Partnership Agreement 2004	M-04-MC-02-0200	14.239	1,119,105	898
HOME Investment Partnership Agreement 2006	M-06-MC-02-0200	14.239	1,008,847	517,820
HOME Investment Partnership Agreement 2007	M-07-MC-02-0200	14.239	1,003,185	55,911
HOME Investment Partnership Agreement 2008	M-08-MC-02-0200	14.239	970,507	209,343
HOME Investment Partnership Agreement 2009	M-09-MC-02-0200	14.239	1,081,372	403,741
HUD Link Program 08	AK06B700008	14.235	296,714	83,385
HUD Link Program 09	AK001B0V000801	14.235	296,714	189,271
HUD Kincaid Training Center	B-05-SP-AK-0010	14.246	496,000	460,666
Section 108 Loan Guarantees		14.248	5,040,000	1,864,000
Total Direct U.S. Department of Housing & Urban Development, Office of Community Planning & Development			<u>35,918,901</u>	<u>5,870,342</u>
Pass-Through Alaska Housing Finance Corporation:				
Major Programs:				
LINK Program 2008	HMS-07-MOA-1	14.235	10,550	10,550
Link Program	HMS-07-MOA	14.235	124,205	78,742
LINK Program 2008	HMS-07-MOA-1	14.239	10,000	9,294
HUD Link Program	HMS-07-MOA	14.239	27,300	8,609
Total Pass-Through Alaska Housing Finance Corporation			<u>172,055</u>	<u>107,195</u>
Total U.S. Department of Housing & Urban Development, Office of Community Planning & Development			<u>36,090,956</u>	<u>5,977,537</u>
U.S. Department of the Interior				
Direct:				
Non-Major Programs:				
Anchorage Rain Gardens Phase 2	701817G470	15.631	50,000	25,492
Low Impact Development Program for Anchorage, AK	701817G471	15.631	35,000	3,760
Challenge Cost share Grant to Reconstruct the National Historic Iditarod Trail	H9911070020	15.921	7,954	7,954
Downtown Anchorage Walking Tour	02-08-AP-4001	15.921	20,000	14,040
Hydrologic Resource Center for Data Collection and Investigation dated January 23, 2007	07WRAG0005	15.808	316,310	108,584
Total Direct U.S. Department of the Interior			<u>429,264</u>	<u>159,830</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of Expenditures of Federal Awards

Year ended December 31, 2009

Federal Grantor/Pass-Through Grantor Program Title	Grant No.	CFDA Number	Award Amount	Expenditures
U.S. Department of the Interior, continued				
Pass-Through Alaska Department of Revenue - Non-Major Program - Federal PILT		15.226	\$ 789,379	\$ 789,379
Total U.S. Department of the Interior			<u>1,218,643</u>	<u># 949,209</u>
U.S. Department of Justice				
Direct:				
Major Programs:				
Justice Assistance Grant	2007-DJ-BX-0567	16.738	421,872	219,737
Justice Assistance Grant	2008-DJ-BX-0235	16.738	152,398	402
Justice Assistance Grant	2009-DJ-BX-0592	16.738	656,929	1,618
Recovery Act - Edward Byrne Memorial Justice Assistance Grant	2009-SB-B9-1239	16.804	2,700,337	193,234
COPS Hiring Recovery Program 09	2009-RJ-WX-0004	16.710	2,599,578	403,943
Non-Major Programs:				
Human Trafficking	2005-VT-BX-1166	16.320	450,000	105,190
Alaska Internet Crimes Against Children Task Force	2007-MU-MU-K011	16.540	299,956	104,288
FY2009 Internet Crimes	2007-MU-MU-K011	16.540	200,000	5,959
DOJ Cold Case DNA Grant	2008-DN-BX-K211	16.560	500,000	213,440
Stop Violence Women 2005	2005-WF-AX-0058	16.588	750,000	457,498
ANC DV Prevention Proj	2005-WF-AX-0103	16.588	2,400,000	693,336
Domestic Violence 2008	2008-WE-AX-0033	16.590	750,000	98,780
Forfeiture Funds-All2007		16.unknown	1,874,500	505,406
Forfeiture Funds-All2009		16.unknown	270,000	55,765
ARRA FY2009 Internet Crimes	2009-SN-B9-K036	16.800	437,265	48,329
Bullet Proof Vest		16.607	20,285	11,899
Total Direct U.S. Department of Justice			<u>14,483,120</u>	<u>3,118,824</u>
Pass-Through Alaska State Troopers -				
Non-Major Program -				
Anti-Gang Initiative 08	PSN 09-02	16.744	47,175	47,175
Pass-Through Anchorage Community Land Trust -				
Non-Major Program -				
Mountain View Weed & Seed FY2009	Mountain View Weed & Seed 2009	16.595	68,191	68,191
Total U.S. Department of Justice			<u>14,598,486</u>	<u>3,234,190</u>
U.S. Department of Transportation				
Direct:				
Major Programs:				
Section 5309B 2005 Anchorage Paratransit Improvements	AK-03-0066	20.500	1,457,667	21,963
FTA 5309 Museum Intermodal Facility	AK-03-0067	20.500	1,457,667	873,783
Girdwood Transit Facility	AK-03-0076	20.500	970,874	166
HPP for Vets' Wheelchair Games Facility 2006	AK-04-0002	20.500	1,702,189	64,474
Section 5309B 2006 Const Paratransit Facility	AK-04-0010	20.500	226,710	8,714
FTA 5309 Paratransit Fty.	AK-04-0017	20.500	238,000	113,848
08 5309B Const Paratransit Facility	AK-04-0024	20.500	259,000	23,040
Section 5307 2001 Operating and Capital Assistance	AK-90-X022	20.507	2,975,200	651
Section 5307 2002 Operating and Capital Assistance	AK-90-X024	20.507	3,000,200	231,564
Section 5307 2003 Operating and Capital Assistance	AK-90-X027	20.507	2,761,300	457,154
Section 5307 2004 Operating and Capital Assistance	AK-90-X031	20.507	4,741,140	154,822
Section 5307 2005 Operating and Capital Assistance	AK-90-X033	20.507	3,175,200	123,796
Section 5307 2005 for PM & TE for ADA Improvements	AK-90-X045	20.507	692,067	16,007
Section 5307 2006 Vans, ADA Imp, Plng, PM, ADA Svc	AK-90-X046	20.507	1,852,733	225,397
Section 5307 2007 Vans, ADA Imp, Plng, PM, ADA Svc	AK-90-X048	20.507	4,549,600	290,540
08 5309B Const Paratransit Facility	AK-90-X052	20.507	4,517,600	3,149,056
FTA SEC 5307 CAP ASSIST	AK-90-X056	20.507	4,997,600	2,208,742
09 CMAQ/STP Fleet Replacement/Expansion	AK-95-X004	20.507	5,139,470	2,063
09 ARRA 5307 Busses (5) Vans (15); Shelters	AK-96-X003	20.507	5,960,310	574,656
FTA 5311 Van Acquisition		20.507	158,466	114,000
Acquire Snow Removal Equipment (Motor Grader, Sand Truck, Snowblower)	3-02-0015-040-2006	20.106	551,000	18,782
Rehabilitate Aircraft Aprons (Phase 2 "Block 5"); Security Enhancements (Public Address System)	3-02-0015-042-2007	20.106	2,356,000	87,008
Rehabilitate Aircraft Aprons (Phase 3)	3-02-0015-044-2008	20.106	2,546,000	360,229
Upgrade Security Gate Controls	3-02-0015-045-2008	20.106	304,000	69,238
Rehabilitate Aircraft Apron (Phase 5)	3-02-0015-046-2009	20.106	1,866,000	1,654,631
Rehabilitate Aircraft Apron (Phase 4) and Taxiway Barrier Gate Replacements	3-02-0015-047-2009	20.106	2,299,000	2,014,054
Rehabilitate Taxiway Quebec Phase	3-02-0015-048-2009	20.106	3,680,000	81,707

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of Expenditures of Federal Awards

Year ended December 31, 2009

Federal Grantor/Pass-Through Grantor Program Title	Grant No.	CFDA Number	Award Amount	Expenditures
U.S. Department of Transportation, continued				
Direct, continued:				
Non-Major Programs:				
Section 5208 2005 FTA Assistance TCSP for Kincaid Trail Improvements	AK-26-0002	20.205	\$ 846,377	\$ 4,467
FTA U-Med AK-95-X003-00	AK-95-X003	20.516	727,760	727,760
Total Direct U.S. Department of Transportation			66,009,130	13,672,312
Pass-Through Alaska Department of Transportation & Public Facilities:				
Travel Options Program	50895	20.205	175,620	511
Eagle River Central Business District Study	50897	20.205	131,244	22,552
Bicycle/Pedestrian Coordinator	50902	20.205	87,496	11,011
Anchorage Ridesharing CY08	51164	20.205	384,726	922
Transit Marketing Program CY08	51166	20.205	259,690	2,496
Air Quality Public & Business Awareness Education Campaign	51287	20.205	527,974	228,193
Ridershare 2009 TORA	51762	20.205	381,061	377,432
Enhancement Youth Work Program	51763	20.205	176,241	169,603
Transit Marketing Program 2009	51765	20.205	257,216	257,216
Traffic Count Program 2009-11	51770	20.205	87,420	71,431
Service Imp Study Route 7	53205	20.505	131,245	20,036
Anchorage Bike and Pedestrian Safety	54439	20.205	232,088	110,423
Traffic Safety Database AMATS	55008	20.205	1,387,641	75,336
Safer Routes to Schools	57801	20.205	207,700	119,766
On Street Sign Inventory Analysis	58264	20.205	1,324,806	182,958
Midtown District Plan	58316	20.205	284,078	12,290
Hillside District Plan	58622	20.205	560,516	8,080
AMATS Traffic Counts	59592	20.205	262,656	21,542
HSIP 2003, GROUP B	ACHHE-0001(299)56644	20.205	200,400	50,156
HSIP 2004-2005, Program Projects	ACHHE-0001(344)58197	20.205	286,350	5,398
Ship Creek Trail, Phase III (Construction)	BAC-CM-TEA-0001(297)51233	20.205	110,000	3,717
ISTEA Chester Creek Trail Connection - Design	CM-0001(262)55066	20.205	1,030,232	153,039
ISTEA AMATS: Chester Creek Trail Connection	CM-0001(262)55066	20.205	1,864,206	(3,764)
Traffic Control Signalization	CM-0001(328)54920	20.205	655,471	1,289
Transit Fleet Replacement	CM-0001(372)53007	20.205	5,945,379	86,658
Traffic Control Signalization 07-09	CM-0005(615)51022	20.205	651,882	240,775
Girdwood Roads	HDP-0001(307)57057	20.205	1,450,000	62,869
AMATS:Fireweed/Seward Highway to Spenard	HES-0001(050)58488	20.205	972,570	1,081
HSIP 2001 Groups, 1A,1B,2,3B	HHE-0001(226)55729	20.205	807,600	(1,624)
AMATS: Spenard Rd: Hillcrest/Minn Ped Imp	HRO-0001(172)53986	20.205	950,000	7,657
HSIP 2001 Group 5A	HRO-0001(267)55730	20.205	1,018,000	20,070
HSIP 2003, GROUP A	HRO-000S(459)56645	20.205	425,160	(3,200)
2008 AMATS Planning	None	20.205	825,580	(5,853)
2009 AMATS Planning	None	20.205	840,138	774,735
Arctic Boulevard, Dimond Boulevard to Raspberry	STP-0001(57)51018	20.205	945,640	312
Girdwood Roads Culvert Improvements	TCSP-TC03(002)54296	20.205	300,000	1,521
ISTEA Ship Creek Trail-Right of Way	TEA-0001(133)52499	20.205	790,000	40
MCS CV Enforcement 08	08-PD-001	20.218	31,278	17,576
Section 5303 2006 FTA Planning Special	AK-80-X016	20.505	253,902	8,831
SEC 5303 FTA Planning -07	AK-80-X017	20.205	270,186	201,227
5310 FY 04 FTA	AK-16-0028/57987	20.513	100,000	(5,340)
FTA Section 5307 U-Med Transit	AK-37-X013	20.516	172,461	84,351
FTA Section 5317 New Freedom	AK-57-X002	20.521	93,708	23,792
DUI Enforce 08	154AL	20.607	412,637	(1)
DUI Enforce 09	154AL	20.607	562,309	562,309
Impaired Driving Enforcement	154AL 08-00-01	20.600	55,203	45,730
Seat Belt Enforce 09	402PT	20.600	269,769	269,769
Total Pass-Through Programs Alaska Department of Transportation & Public Facilities			29,149,479	4,294,918
Total U.S. Department of Transportation			95,158,609	17,967,230
U.S. Environmental Protection Agency				
Direct -				
Non-Major Programs:				
Air Quality 105 2008	A-97073605	66.001	270,390	156,634
ANC Air Toxics Monitoring	XA-96070301-0	66.034	114,332	40,669
N Communities - ASD Sewer Force Main	XP-96032301-0	66.202	3,563,400	723,323
Hiland Rd Water Intertie Ph 2	XP-96070501-0	66.202	1,040,800	657,992

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of Expenditures of Federal Awards

Year ended December 31, 2009

Federal Grantor/Pass-Through Grantor Program Title	Grant No.	CFDA Number	Award Amount	Expenditures
U.S. Environmental Protection Agency, continued				
Direct, continued -				
Non-Major Programs, continued:				
Anchorage Water and Wastewater Utility/ Sand Lake Area Water and Sanitary Sewer	XP-96075701-0	66.202	\$ 3,179,500	\$ 2,034,411
Girdwood Water Improvements	XP-97082701-0	66.202	1,466,014	329,625
ANC Air Program Initiatives	97087801	66.606	<u>1,988,100</u>	<u>226,474</u>
Total Direct U.S. Environmental Protection Agency			<u>11,622,536</u>	<u>4,169,128</u>
Pass-Through Alaska Department of Environmental Conservation:				
Non-Major Programs:				
Alaska Clean Water Fund Loan - AWWU Ops Fac III	127291	66.458	2,937,494	495,408
Alaska Clean Water Fund Loan - C-2 (A, B) Sewer Improvements	127651	66.458	1,319,315	1,025,549
Alaska Clean Water Fund Loan - C-5 A King Rovena Sewer Upgrades	127661	66.458	254,571	115,818
Alaska Clean Water Fund Loan - C-5-1 N Campbell Lk Sewer Upgrade	127671	66.458	450,508	292,681
Alaska Clean Water Fund Loan- PS_10_Upgr	130191/127101	66.458	2,849,103	221,171
Alaska Clean Water Fund Loan - Downtown Sewer Upgrade	130361	66.458	227,920	227,920
Alaska Clean Water Fund Loan - ERWWTF-HVAC_Upgr / UV Disinfection / Bldg Roof Repl	130321	66.458	2,676,004	228,900
Alaska Drinking Water Fund Loan - DeBarr Klevin-Hoyt Water Upgrade	127461	66.468	332,734	332,734
Alaska Drinking Water Fund Loan - Anch Loop WTM Phase IV - ADEC LOAN	127531	66.468	9,522,500	4,105,900
Alaska Drinking Water Loan Fund - NE_Anch_Wtr_Impr_Ph2_3	127961	66.468	22,930	2,388
Alaska Drinking Water Fund Loan - 68th Ave Redhawk	130431	66.468	<u>208,926</u>	<u>208,926</u>
Total Pass-Through Alaska Department of Environmental Conservation			<u>20,802,005</u>	<u>7,257,395</u>
Total U.S. Environmental Protection Agency			<u>32,424,541</u>	<u>11,426,523</u>
U.S. Equal Employment Opportunity Commission				
Direct - Non-Major Program -				
FY 09 Equal Employment Opportunity Cases		30.unknown	<u>31,950</u>	<u>31,950</u>
Total Schedule of Expenditures of Federal Awards			<u>\$ 241,910,858</u>	<u>\$ 64,903,014</u>

MUNICIPALITY OF ANCHORAGE

Notes to Schedule of Expenditures of Federal Awards

Year Ended December 31, 2009

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Municipality of Anchorage, Alaska (Anchorage) excluding its component unit, the Anchorage School District and is presented on the accrual basis of accounting, which is described in Note 1 of the Municipality's financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: 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, 2009. 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	\$ 3,522,212	-
Community Development Block Grants - Entitlement Grants	14.218	1,791,309	-
Community Development Block Grants -Section 108 Loan Guarantees	14.248	<u>1,956,848</u>	<u>1,864,000</u>
Total		<u>\$ 7,270,369</u>	<u>1,864,000</u>

Note 3: 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>
Community Development Block Grants/Entitlement Grants	14.218	\$ 787,424
HOME Investment Partnerships	14.239	\$ 2,364,403
Rivers, Trails and Conservation Assistance	15.921	\$ 27,000
ARRA Violence Against Women Formula Grants	16.588	\$ 404,329
Highway Planning and Construction	20.205	\$ 73,976
Public Health Emergency Preparedness	93.069	\$ 80,902

Independent Auditor's Report on Compliance with Requirements Applicable to 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

Compliance

We have audited the compliance of Municipality of Anchorage (Anchorage) with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that are applicable to each of its major state programs for the year ended December 31, 2009. 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, Municipality of Anchorage School District, which received state awards that are not included in the Schedule of State Financial Assistance for the year ended December 31, 2009. 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 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.

In our opinion, Anchorage complied, in all material respects, with the requirements referred to above that are applicable to each of its major state programs for the year ended December 31, 2009.

Honorable Mayor and
Members of the Assembly
Municipality of Anchorage

Internal Control Over Compliance

The 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 our auditing procedures for the purpose of expressing our opinion on compliance, 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 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.

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, 2009, and have issued our report thereon dated June 4, 2010. Our report was modified to include a reference to other auditors. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise Anchorage's basic 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 8 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 has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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
June 4, 2010

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance

Year ended December 31, 2009

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Administration			
Major Programs:			
FY 09 Public Employees' Retirement System - HB310 (1/1/09 thru 6/30/09)	None	\$ 11,098,156	\$ 11,098,156
FY 09 Public Employees' Retirement System - HB81 (7/1/09 thru 12/31/09)	None	5,064,807	5,064,807
Total Alaska Department of Administration		<u>16,162,963</u>	<u>16,162,963</u>
Alaska Department of Commerce, Community & Economic Development			
Major Programs:			
Anchorage Water and Wastewater Utility/ Sand Lake Area Water and Sanitary Sewer	06-DC-279	1,600,000	949,047
Mountain View Library Renovation	06-DC-303	500,000	394,967
Raspberry Road Extension-Minnesota Drive to Rovenna Street	06-DC-314	1,300,000	300,724
72nd Avenue, Spruce Street, Lore Road Upgrade, Lake Otis Parkway to Abbott Loop Road	06-DC-354	8,000,000	2,503,265
100th Avenue Extension: Minnesota Drive to King Street	07-DC-374	7,000,000	5,166,993
Anchorage Fire Department-Regional Fire Training Center Design and Construction	07-DC-421	9,000,000	6,282,308
Anchorage Water and Wastewater Utility/ Sand Lake Area Water and Sanitary Sewer	07-DC-487	1,000,000	1,000,000
Anchorage - Fire Department Training Center Relocation	08-DC-197	9,000,000	3,822,297
Anchorage - Pavement Rehab Matching Program-Road Improvements	08-DC-219	2,500,000	1,181,020
Anchorage - People Mover Buses and AnchorRIDES Fleet Matching Program	08-DC-222	839,471	300,000
Anchorage - Signal System Emergency Vehicle Pre-Emption	08-DC-238	950,000	308,558
Anchorage - 72nd Ave Upgrade - Brayton to Lake Otis Pkwy	08-DC-398	9,700,000	705,894
Anchorage - 88th Avenue Upgrade Lake Otis to S. Circle	08-DC-399	4,200,000	507,528
Anchorage - Road Construction Funding Inflation Adjustments	08-DC-400	9,000,000	5,330,835
School District Lockdown Hardware for Area High Schools	08-DC-401	1,800,000	1,158,322
School District Security System Upgrades at Area Schools	08-DC-402	2,675,000	1,454,970
Eagle River Library Collection, Technology, Site and Program Upgrades	09-DC-066	370,000	362,600
Road Construction Funding Inflation Adjustments	09-DC-075	2,000,000	809,257
40th Avenue Extension Lake Otis Pkwy to Dale St	09-DC-162	10,000,000	1,719,942
6th Avenue Reconstruction - Patterson St to Muldoon Rd	09-DC-163	2,900,000	2,777,374
9th Avenue Safety Reconstruction - L St to Latouche St	09-DC-168	4,500,000	869,543
Campbell Elementary School Asphalt and Sidewalk Repairs	09-DC-174	315,000	314,250
Chugiak Birchwood Eagle River Rural Road Service Area	09-DC-177	1,000,000	869,919
Downtown Traffic and Pedestrian Safety Improvements	09-DC-178	3,000,000	1,372,053
Eagle River Town Center	09-DC-180	900,000	882,000
Edward St Safety Upgrade - 6th Ave to Debarr Rd	09-DC-181	3,500,000	3,155,870
Glenn Highway/Eagle Glen Subdivision Area Drainage	09-DC-182	550,000	334,879
Independence Dr Reconstruction - Abbott to Ridgemont Rd	09-DC-184	3,250,000	2,599,245
Police Department Eagle River Sub-Station Relocation	09-DC-187	500,000	490,000
Swimming Pools, Upgrades	09-DC-195	2,000,000	1,873,082
Tudor Ctr Drive Extension - Tudor Rd to 48th Ave	09-DC-199	8,000,000	5,491,899
Clitheroe Center - Retrofit Facility for Secure Treatment of Chronic Substance Abusers	09-DC-360	435,000	324,016
Flooding, Glaciation, and Drainage Matching Program	09-DC-387	2,000,000	1,228,829
Intersection and Traffic Safety Matching Program	09-DC-392	5,000,000	664,431
Master Planning for West High School and Romig Middle School	09-DC-400	900,000	613,119
Northern Lights Blvd Sound and Traffic Barrier	09-DC-409	1,500,000	1,220,352
Pavement Rehab Matching Program	09-DC-414	5,000,000	2,291,855
Port of Anchorage Expansion	09-DC-563	10,000,000	10,000,000
FY09 Community Revenue Sharing Program	None	15,018,748	15,018,748
Total Major Programs		<u>151,703,219</u>	<u>86,649,991</u>
Non-Major Programs:			
University Providence Campus Walkway	01-MG-017	98,398	93,403
Completion of South Anchorage Sports Complex	03-DC-011	500,000	(13,410)
East Anchorage Muldoon Ball Field Development	03-DC-014	150,000	(5,859)
Jade Park Improvements	03-DC-019	275,000	19,065
Papago Park Upgrades & Improvements	03-DC-024	18,000	5,615
Skateboard Park Facility	03-DC-034	200,000	67,196
ASD Chester Valley Health & Safety Improvements	03-DC-049	20,000	16,000
ASD Ursa Major Health & Safety Improvements	03-DC-059	20,000	4,253
ASD Abbott Loop Elem Ice Rink & B & C	05-DC-010	20,000	27
ASD Abbott Loop Elem Supplies & Equip	05-DC-011	20,000	46
ASD Dimond HS "D" Relocation & Restore	05-DC-017	50,000	10,397
ASD Dimond HS Peer M/C/V Abtmt. Prog	05-DC-018	35,000	12,470
ASD Dimond HS Supplies & Equip.	05-DC-019	10,000	3,000
ASD Goldenview MS Culvert Replacement	05-DC-020	40,000	6,057
ASD Muldoon Elem. Books & Comp.	05-DC-025	5,000	187
ASD Oceanview Bicycle Rack Install.	05-DC-028	5,000	247
ASD Ptarmigan Elem. Books & Comp.	05-DC-029	5,000	3,752
ASD Rabbit Creek Rehab. & Planning	05-DC-030	40,000	23,111
ASD Taku Elem. Supplies & Equip.	05-DC-035	20,000	30
76th Avenue Pedestrian Facilities-Arctic Boulevard to Chad Street	06-DC-230	250,000	228,878
Abbott Loop Elementary School Library Supplies	06-DC-235	20,000	149
Books and Supplies Grants, Fairview Elementary	06-DC-237	5,000	2,348

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance

Year ended December 31, 2009

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
Cambell Elementary PA System Improvements	06-DC-239	\$ 40,000	\$ 7
Chinook Elementary Supplies	06-DC-240	10,000	51
Girdwood K-8 School Renovation and Addition Design	06-DC-242	49,000	48,837
Music Supplies and Equipment, Service High School	06-DC-250	20,000	833
Music Supplies and Equipment, South Anchorage High School	06-DC-251	20,000	3,721
Sand Lake Elementary Supplies	06-DC-255	10,000	12
Supplies and Equipment, Abbot Loop Equipment School	06-DC-256	20,000	1,564
Supplies and Equipment, Campbell Elementary School	06-DC-258	40,000	12,605
Supplies and Equipment, Dimond High School	06-DC-259	10,000	786
Supplies and Equipment, Huffman School	06-DC-260	5,000	153
Supplies and Equipment, Taku Elementary School	06-DC-263	20,000	695
Technology and Book Grants, Bartlett High School	06-DC-264	5,000	1,338
Technology and Book Grants, Clark Middle School	06-DC-266	5,000	33
Technology and Book Grants, Creekside School	06-DC-267	6,000	280
Technology and Book Grants, Wonder Park School	06-DC-277	6,000	147
Trailside Elementary School - Computers, Books, Supplies	06-DC-278	20,000	19
Baxter Bog Park & Trail Re-Build	06-DC-280	250,000	1,559
Chester Creek Sports Complex Wheelchair Games Facility Upgrade	06-DC-281	115,000	(865)
Edward Street Upgrade-6th Avenue to DeBarr Road	06-DC-292	300,000	157,317
Girdwood Volunteer Fire Department Rescue Boat	06-DC-299	45,000	16,341
Harry J. McDonald Memorial Center Expansion	06-DC-301	1,000,000	3,959
Kincaid Park Road Improvements/Park Entrance to Kincaid Chalet	06-DC-302	3,500,000	67,971
Norm Drive Drainage	06-DC-307	120,000	101,351
West Northern Lights Sound Barrier Wall Construction	06-DC-317	150,000	85
80th Avenue Upgrade, Lake Otis Parkway to Spruce Street	06-DC-355	4,000,000	234,677
100th Avenue Reconstruction, Pointe Resolution Drive to Victor Road	06-DC-356	4,500,000	52,242
100th Avenue Signal at Old Seward Highway	07-DC-375	700,000	11,903
13th Gambell Safety Improvements	07-DC-376	65,000	293
32nd Avenue Upgrade Muldoon Road to Brookridge Drive	07-DC-377	300,000	164,254
40th Street Extension Between Lake Otis and Dale Street	07-DC-378	400,000	84,467
42nd Avenue Improvements-Lake Otis Parkway to Florina Street	07-DC-379	100,000	3,957
Anchorage Signal System Emergency Vehicle Pre-Emption	07-DC-384	825,000	8,155
Brown's Point Park Memorial/Government Hill	07-DC-387	2,300	13
College Gate Teaching Beyond the Box	07-DC-389	28,700	4,894
East High School Theater Light Board	07-DC-395	7,500	226
Harry J. McDonald Center Expansion	07-DC-401	1,000,000	6,390
Jewel Lake Road Pedestrian Facilities Strawberry Road to 84th	07-DC-402	275,000	182,509
Lower Fire Lake Dam Reconstruction	07-DC-406	265,000	21,398
Mountain View Drive Corridor Upgrade	07-DC-408	4,500,000	112,084
Multidisciplinary Arts and Cultural Center (Carey Building)	07-DC-409	200,000	49,638
Northeast Anchorage Area Traffic Calming and Pedestrian Improvements	07-DC-410	150,000	38,631
Northern Lights Sound Barrier Fence	07-DC-411	150,000	243
Pedestrian Safety Rehabs and Connections 50/50 Match Program	07-DC-413	500,000	239,769
Pine St Drainage Improvements-6th Ave to DeBarr Road	07-DC-414	250,000	93,837
Pioneer Drive Upgrade Muldoon Road to Resurrection Drive	07-DC-415	100,000	50,483
Preliminary Engineering Report for Mid Huffman/DeArmoun Area	07-DC-417	175,000	50,177
Anchorage School District- Abbott Loop Elementary School Books, Supplies and Computer Upgrades	07-DC-426	30,000	2,224
Anchorage School District-Baxter Elementary School Learning Assessment Program Computers	07-DC-429	20,000	1,811
Anchorage School District- Bayshore Elementary PTA - School Supplies/Books	07-DC-430	10,000	9,195
Anchorage School District- Bowman Willard Elementary School - e-Macs Computers and Supplies	07-DC-431	10,000	1,411
Anchorage School District- Campbell Elementary School Supplies	07-DC-432	50,000	39,821
Anchorage School District- Chinook Elementary PTA - School Supplies/Books	07-DC-434	10,000	3,863
Anchorage School District- Creekside Elementary School Technology, Book, and Capital Improvement Grant	07-DC-436	8,000	1,048
Anchorage School District- Dimond High School Science Supplies	07-DC-439	20,000	4,326
Anchorage School District- East High School, School Supplies/Books	07-DC-441	5,000	113
Anchorage School District- Fairview Elementary School, School Supplies/ Books	07-DC-442	5,000	877
Anchorage School District- Gladys Wood Elementary PTA - School Supplies/Books	07-DC-443	10,000	612
Anchorage School District- Government Hill Elementary School, School Supplies/ Books	07-DC-445	5,000	1,665
Anchorage School District- Government Hill, Technology and Book Grants	07-DC-446	10,000	5,219
Anchorage School District- Hanshew and Other Middle Schools Sporting Equipment Resurfacing	07-DC-447	25,000	2,563
Anchorage School District- Hanshew Middle School Locker Replacement and Public Address System Upgrades	07-DC-448	435,000	28,840
Anchorage School District- Huffman Elementary - e-Macs Computers and Supplies	07-DC-449	10,000	4,001
Anchorage School District- Kasuun Elementary School Books, Supplies and Computer Upgrades	07-DC-450	30,000	1,380
Anchorage School District- Kincaid Elementary PTA - School Supplies/Books	07-DC-451	10,000	358
Anchorage School District- Northern Lights ABC School, School Books, Supplies and Computer Upgrades	07-DC-457	30,000	5,618
Anchorage School District- O'Malley Elementary Computer Lab	07-DC-459	15,000	27
Anchorage School District- Ptarmigan Elementary School Technology, Book, and Capital Improvement Grant	07-DC-464	8,000	5,202
Anchorage School District- Rabbit Creek Elementary School - Emergency Preparedness and Supply Kits	07-DC-465	5,500	1,405
Anchorage School District- Rogers Park Elementary School, School Supplies/Books	07-DC-467	2,500	9
Anchorage School District- Russian Jack Elementary School Computer Lab Upgrade	07-DC-468	20,000	9,843

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State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
Anchorage School District- Service High School Science Supplies	07-DC-471	\$ 20,000	\$ 113
Anchorage School District- Service High School Smart Boards and Other Equipment	07-DC-472	40,000	23,994
Anchorage School District- South Anchorage High School - Microbiology Supplies - Micropipettes	07-DC-474	10,000	2,341
Anchorage School District- Spring Hill Elementary Supplies	07-DC-475	10,000	9,850
Anchorage School District- Susitna Elementary School Technology, Book, and Capital Improvement Grant	07-DC-476	10,000	44
Anchorage School District- Technology and Book Grants to Schools in Senate District M	07-DC-478	59,000	3,388
Anchorage School District- Technology, Books and Educational Supply Grants in HD 24	07-DC-479	50,000	6,753
Anchorage School District- Trailside Elementary School Smart Boards and Other Equipment	07-DC-480	40,000	994
Anchorage School District- Ursa Major, Technology and Book Grants	07-DC-481	10,000	5
Anchorage School District- Ursa Minor, Technology and Book Grants	07-DC-482	10,000	2,455
Anchorage School District- West High School Auditorium Restoration	07-DC-483	95,000	104
Anchorage School District- William Tyson Elementary Technology, Book, and Capital Improvement Grant	07-DC-484	4,500	2,147
Anchorage School District- Williwaw Elementary Technology, Book, Security Cameras and Improvements	07-DC-489	20,000	19,837
Chugiak-Birchwood-Eagle River Road Drainage Service Area	07-DC-513	2,000,000	285,267
Raspberry Road Extension	07-DC-514	1,500,000	10,323
Anchorage - 76th Overlay - King Street to Old Seward	08-DC-163	150,000	28,909
Abbott Loop Elementary Smart Boards & Library Supplies	08-DC-164	10,000	2,540
Abbott Loop Elementary Technology Upgrades	08-DC-165	35,000	13,744
Airport Heights Elementary School Computers	08-DC-166	26,000	4,064
Anchorage - Anchorage Senior Center Renovation and Planning	08-DC-167	800,000	49,340
Anchorage - Anchorage Wide Area Radio Network	08-DC-168	4,111,000	94,654
Aurora Elementary School Technology/ Book Grant	08-DC-170	10,000	2,469
Anchorage - Fire Department Funding for Laptop Computers, Software, Rescue Equipment and Fire Education Material	08-DC-192	87,000	10,958
Baxter Elementary School Smart Boards Document Cameras	08-DC-171	24,000	2,136
Anchorage - C Street at Klatt Intersection Safety	08-DC-172	250,000	33,170
Campbell Elementary School Supplies, Equipment, Training, Remedial Instruction, Paint, Library and Kitchen Repairs	08-DC-173	175,000	49,800
Chester Valley Elementary Computer and Educational Software Upgrades	08-DC-177	17,000	6,953
Chester Valley Elementary School Grant	08-DC-178	5,000	185
Chugiak Elementary School Library/Technology Upgrade	08-DC-181	35,000	3,947
College Gate Elementary School Computer Upgrades	08-DC-182	25,000	337
Anchorage - Construct Fueling Station for Anchorage Fire Station #15	08-DC-183	40,000	33,118
Creekside Park Elementary School Grant	08-DC-184	20,000	482
District M Public Schools Technology and Book Grants	08-DC-187	58,000	8,576
East High School Music/Visual Art Technology Class Computer Equipment	08-DC-189	39,000	898
Anchorage - Extend Underground Storm Drains from the South End of Cutty Sark Circle North to Terrance Drive	08-DC-190	200,000	49,490
Fairview Elementary School Technology, Books and Supplies Grant	08-DC-191	20,000	3,771
Anchorage - Flooding and Glaciation Project Matching Program	08-DC-200	1,000,000	209,916
Gladys Wood Elementary School Purchase and Installation of Climbing Wall for Physical Education Classes	08-DC-202	16,400	50
Gladys Wood Elementary School Purchase and Installation of Mobile Learning Lab for School Library	08-DC-203	31,500	4
Government Hill Elementary School Technology, Books and Supplies Grant	08-DC-204	10,000	1,801
Highland Tech High School Computer Initiative	08-DC-205	25,000	2,751
Inlet View Elementary School Technology, Books and Supplies Grant	08-DC-206	10,000	296
Anchorage - Intersection Safety Matching Program	08-DC-207	500,000	245,507
Kasuun Elementary Audio & Computer Technology Grant	08-DC-208	25,000	12,702
Kincaid Elementary School Purchase of Media Projectors for Classrooms	08-DC-210	14,000	3,874
Anchorage - Mt. Baldy Trailhead Access Improvements	08-DC-214	375,000	4,820
Anchorage - New Generator for Fire Dispatch and Station 12	08-DC-215	250,000	763
Northern Lights ABC Technology, Books and Educational Supplies Grant	08-DC-216	5,000	3,097
Anchorage - Northern Lights Sound Barrier Fence Construction	08-DC-217	297,000	2,872
Nunaka Valley Elementary School Grant	08-DC-218	20,000	1,782
Anchorage - Pedestrian Safety Rehabs And Connections	08-DC-220	500,000	212
Polaris K-12 School Technology, Books and Educational Supplies Grant	08-DC-224	10,000	1,544
Rogers Park Elementary School Computer Lab Upgrade and Educational Supply Grant	08-DC-228	17,000	2,430
SAVE I Technology, Books And Educational Supplies Grant	08-DC-233	10,000	153
SAVE II - Benny Benson Secondary School Computer Equipment	08-DC-234	20,000	3,024
Service High School World Language Lab & Computers	08-DC-237	100,000	222
Anchorage - South Goldenview LRSA and Road Drainage	08-DC-239	250,000	4,068
Anchorage - SRW Homeowners Limited Road Service Area Road Improvements on East 97th, 98th and 99th Avenues	08-DC-240	200,000	2,722
Taku Elementary School Technology, Books and Educational Supplies Grant	08-DC-241	5,000	2,672
Trailside Elementary School Technology Computer Lab	08-DC-244	35,000	4,495
Trailside Elementary School Tutoring Services	08-DC-245	15,000	7,339
Tudor Elementary School Computer Lab Upgrade	08-DC-246	22,000	218
Ursa Minor Elementary School Technology Grant	08-DC-247	30,000	176
Abbott Loop Traffic and Pedestrian Safety	08-DC-434	150,000	16,300
Airport Heights Traffic and Pedestrian Safety	08-DC-435	25,000	24,500
Eagle River Substation	08-DC-436	130,000	127,400
Bartlett High School Gym Lighting Upgrade	08-DC-437	30,000	22,973

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State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
District 20 Traffic and Pedestrian Safety	08-DC-439	\$ 105,500	\$ 225
Eagle River Fire Station 11 Expansion Project	08-DC-440	496,000	123,394
Fairview Recreational Center Planning & Maint.	08-DC-441	100,000	67,972
Hanshew - Emergency Comm Syst	08-DC-442	15,000	161
Hanshew MS - Replace Lockers	08-DC-443	100,000	94,480
Mtn View Elem - Repair/Upgrades	08-DC-444	30,000	30,000
Service High School Emergency Response	08-DC-445	190,000	62
Taku Elementary Storm Drain Rep/Supp	08-DC-446	50,000	16,208
Turnagain Traffic and Pedestrian Safety	08-DC-447	150,000	29,185
Tyson Elementary Repair and Upgrades	08-DC-448	20,000	12
Williwaw Elementary Pub Address System	08-DC-449	20,000	17,191
Wonder Park - Repair/Upgrades	08-DC-450	40,000	20,030
Department of Cultural and Recreational Services for Fish Creek Trail Development	08-RR-011	73,500	58,777
Anchorage Water and Wastewater Utility/ Sand Lake Area Water and Sanitary Sewer	08-RR-013	150,000	150,000
Old Seward Highway Upgrade from O'Malley to Brandon	08-RR-016	1,300,000	87,200
Spenard Recreation Improvements	08-RR-017	112,270	79,837
11th Avenue Road Upgrade - Muldoon Road to Boston St	09-DC-056	500,000	33,300
72nd Avenue Meadow Drainage	09-DC-057	280,000	32,996
Abbott Loop Community Park Ball Field Surface & Playground Improvements	09-DC-058	250,000	52,014
Baysshore Elementary Printers and Video Camera for Computer Lab	09-DC-060	17,000	13,969
Baysshore Elementary Books for Library	09-DC-059	42,000	22,302
Bluebell Drive Reconstruction	09-DC-061	600,000	28,455
Bowman Elementary iMac Computers and Related Software	09-DC-062	30,000	27,903
Cherry St Overlay - 6th to 10th Avenue	09-DC-063	200,000	132,966
Dimond High School Texts and Supplies	09-DC-065	20,000	10,145
East 42nd Avenue Upgrade	09-DC-067	25,000	11,042
Goldenview Middle School Projector Installation Project	09-DC-068	50,000	49,850
Huffman Elementary School iMac Computers	09-DC-070	30,000	29,626
Mears Middle School - Furnish 32 Classrooms	09-DC-071	169,600	167,008
Mountain Air Drive/Hillside Drive Extension	09-DC-072	4,500,000	207,794
O'Malley Elementary iMac Computers	09-DC-073	30,000	1,724
Oceanview Elementary Computer Lab Upgrade	09-DC-074	40,000	38,807
Service High School Football Field Turf Design	09-DC-077	500,000	81,119
Taku Lake Park Safety Upgrade and Trail Improvements	09-DC-079	50,000	40,736
Totem East Anchorage Ball Fields	09-DC-080	250,000	95,414
Yosemite Drive Area Drainage Improvements	09-DC-081	500,000	68,042
120th Avenue Pedestrian and Road Safety Upgrade - Oceanview Elem	09-DC-161	600,000	34,936
73rd Avenue Upgrade - Petersburg St to Basel St	09-DC-164	1,200,000	53,549
74th Avenue Upgrade - Petersburg St to Basel St	09-DC-165	1,200,000	41,605
79th Avenue Upgrade - Hartzell Rd to Petersburg St	09-DC-166	475,000	33,761
88th Avenue Upgrade	09-DC-167	1,000,000	3,591
Abbott Loop Elementary School Purchase New Art Room Supplies	09-DC-169	12,000	2,153
Airport Heights Area Traffic and Pedestrian Safety	09-DC-170	25,000	1,133
Airport Heights Elementary School Furniture Replacement	09-DC-171	15,000	14,462
Arlene St Safety and Curb Improvements - 70th to 71st Ave	09-DC-172	60,000	486
Baxter Elementary School - Exterior Panel Upgrade	09-DC-173	30,000	16,919
Canal St at Victoria Ct Drain Improvements	09-DC-175	150,000	59,136
Chinook Elementary School Winter Physical Education equipment	09-DC-176	5,000	4,850
Eagle River Elementary School Library/Technology Upgrades	09-DC-179	35,000	34,671
Hanshew Middle School - Purchase Computers and Equipment	09-DC-183	117,500	6,547
Jewel Lake Rd Construction of Missing Ped and Storm Drains	09-DC-185	500,000	33,856
Kasuun Elementary School Purchase and Install School Sign	09-DC-186	15,000	12,695
Rabbit Creek Elementary School Classroom & Computer Lab	09-DC-188	18,000	11,111
Raspberry Rd Upgrade - Arctic Blvd to C St	09-DC-189	1,100,000	41,471
Renovate Park Strip 8 Tennis Court Complex	09-DC-190	100,000	95,737
Ruth Arcand Park - Playground Equipment	09-DC-191	100,000	69,846
Scotty Gomez Skating Rink Tikishia Park Improvements	09-DC-192	30,000	3,400
South High School Artificial Turf Field Design	09-DC-193	500,000	80,640
Spring Hill Elementary School - Purchase Classroom Projectors	09-DC-194	45,000	43,431
Taku Elementary School Purchase of Emergency Preparedness	09-DC-196	7,500	4,895
Taku Elementary School Roof Repair Over Main Office Hallway	09-DC-197	10,000	10
Trailside Elementary School - Purchase Smart Boards	09-DC-198	40,000	39,850
Airport Heights Elementary School Multi-Media Equipment	09-DC-362	10,000	7,800
Aquarian Charter School Book and Technology Grant	09-DC-364	5,000	4,850
Bartlett High School - New Smart Board for Classrooms	09-DC-365	40,000	39,850
Blueberry St/Northern Lights Blvd Area Pedestrian Safety	09-DC-366	190,000	87,930
Campbell Elementary School Climbing Wall Installation	09-DC-367	16,400	15,649
Central Middle School Ice Rink Reconstruction	09-DC-368	10,000	9,285
Central Middle School Stage Floor Refining	09-DC-369	20,000	15
Chinook Elementary School Purchase New Computers for Classrooms	09-DC-370	65,000	61,856

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State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
Denali Elementary School Computers Purchase	09-DC-374	\$ 38,000	\$ 33,311
East High School - Communication Closet Repairs	09-DC-375	50,000	21,995
Fairview Elementary School Technology, Books and Supplies Grant	09-DC-376	25,000	24,176
Fire Department Station 3 Replacement	09-DC-379	6,000,000	5,558
Fire Department Station 5 Renovation	09-DC-380	4,500,000	86,753
Fire Department Station 5 Thermal Imaging Camera	09-DC-381	13,000	11,654
Fire Department 7 Exterior Facilities Improvements	09-DC-383	10,000	9,800
Fire Lake Elementary School Library/Technology Upgrades	09-DC-386	35,000	34,850
Gladys Wood Elementary School - New Computers for Computer Lab	09-DC-388	38,000	37,510
Governement Hill Elementary Technology, Books and Supplies	09-DC-389	39,000	38,850
I St Pedestrain Safety - 11th to 13th Ave	09-DC-390	50,000	20,503
Inlet View Elementary Computers and Technology Upgrades	09-DC-391	43,000	34,348
Johns Rd Upgrade/Reconstruction (RTP)	09-DC-393	1,000,000	586
Kincaid Elementary School - New Computers for Computer Lab	09-DC-394	50,000	47,658
King Career Center - New Partitions for Classrooms	09-DC-395	30,000	26,773
Klatt Elementary School - Installation of Existing Video Equipment	09-DC-396	2,500	1,883
Lake Hood Elementary School Technology Grant	09-DC-397	24,000	23,616
Lake Otis Elementary Technology, Books and Supplies	09-DC-398	25,000	23,421
Mountain View Dr Pedestrain Safety Flower to McCarrey St	09-DC-401	90,000	29,093
Mountain View Elementary School - CCTV / Security System Upgrade	09-DC-402	78,500	79
Mountain View Library Education Books and Library Materials	09-DC-403	35,000	34,727
Mt. Sputt Elementary School Technology Upgrades	09-DC-404	30,000	13,541
Muldoon Elementary School Projectors and Laptops	09-DC-405	40,000	35,884
North Star Elementary School Books and Technology Upgrade	09-DC-406	10,000	9,032
Northeast Anchorage Traffic and Pedestrian Safety	09-DC-407	160,000	4,075
Northwood Elementary School New Program Textbooks	09-DC-410	25,000	21,816
Nunaka Valley Elementary - Asphalt and Sidewalk Repairs	09-DC-412	42,000	41,850
Orion Elementary School Sports Equipment Upgrade	09-DC-413	7,000	6,850
Pedestrian Safety and Rehab Improvements Matching Program	09-DC-415	1,000,000	235,628
Polaris K-12 School Theatre Project Phase II	09-DC-416	70,000	25,364
Police Department - Specialty Response Equipment Purchase	09-DC-417	35,000	4,946
Ptarmigan Elementary School Walking Trail Upgrades	09-DC-419	25,000	12
Rogers Park Area Traffic and Pedestrian Safety	09-DC-420	160,000	14,548
Rogers Park Elementary School Lunch Tables and Chairs	09-DC-421	25,000	24,850
Romig Middle School Technology Upgrades	09-DC-422	15,000	14,850
Sand Lake Watershed Leg 08	09-DC-425	50,000	49,000
SAVE High School Roadside Curb Replacement	09-DC-426	30,000	12
Stellar Secondary School Computer Lab	09-DC-427	32,000	30,176
Susitna Elementary School - Library Books and Supplies	09-DC-428	5,000	4,585
Tudor Elementary School Asphalt and Sidewalk Repairs	09-DC-429	5,000	8
Turnagain Area Traffic and Pedestrain Safety	09-DC-430	160,000	152,972
Turnagain Elementary School Computer Lab	09-DC-431	71,000	63,464
Valley of The Moon Park Upgrades	09-DC-433	375,000	3,360
Wendler Middle School Library Furniture & Equipment	09-DC-434	30,000	29,039
West High School Smart Boards Acquisition	09-DC-435	42,000	41,342
William Tyson Elementary School Multi-media Equipment	09-DC-436	10,000	9,850
Willow Crest Elementary School Book and Technology Grant	09-DC-437	10,000	9,519
Winterberry Charter School Technology, Books and Supplies Grant	09-DC-438	10,000	7,136
Wonder Park Elementary School - New Computers for Computer Lab	09-DC-439	45,000	40,065
Victor Road - Dimond Boulevard to 100th Ave Upgrade	09-DC-564	14,000,000	38
Safety Improvements to 42nd Ave from Lake Otis Pkwy to Florida St	09-RR-014	58,800	1,326
East Anchorage Muldoon Ball Field Development	09-RR-017	75,378	75,378
Meadow Park Improvements	09-RR-020	40,000	17,044
Egan Center Cruise Passenger Staging Upgrades	10-DC-009	1,000,000	11,440
Total Non-Major Programs		<u>89,644,746</u>	<u>8,353,337</u>
Total Alaska Department of Commerce, Community & Economic Development		<u>241,347,965</u>	<u>95,003,328</u>
Alaska Department of Education & Early Development			
Non-Major Programs:			
Net Lender 2008	ILC-08-713-104	13,776	1
Net Lender 2009		13,212	13,212
Public Library Assistance		31,750	3,075
Public Library Assistance		<u>31,750</u>	<u>30,706</u>
Total Alaska Department of Education & Early Development		<u>90,488</u>	<u>46,994</u>
Alaska Department of Environmental Conservation			
Major Programs:			
Alaska Clean Water Fund Loan- PS_10_Upgr	13053;13069	1,675,907	648,721
Knik View Water Project	13073	1,300,000	1,191,132
Girdwood WWTF Upgrade	13075	4,080,000	781,818
		<u>7,055,907</u>	<u>2,621,671</u>

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State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Environmental Conservation, continued			
Non-Major Programs:			
C St at Chester Creek OGS/Outfall Upgrades DPW 00-27	13044	\$ 859,393	\$ 1
South Fork Chester Creek Channel Restoration	13072	1,000,000	134,999
ADEC Hazmat Response Team 99	ADEC-MOU	310,500	7,691
USFS Hazmat Response Equipment	None	10,000	8,760
Total Non-Major Programs		<u>2,179,893</u>	<u>151,451</u>
Total Alaska Department of Environmental Conservation		<u>9,235,800</u>	<u>2,773,122</u>
Alaska Department of Health & Social Services			
Major Programs:			
Community Health Nursing	601-09-175	873,921	467,290
Community Health Nursing	601-10-175	873,921	428,893
Human Services Community Matching Grant	605-09-012	914,989	604,120
Human Services Community Matching Grant	605-10-012	910,489	563,870
Total Major Programs		<u>3,573,320</u>	<u>2,064,173</u>
Non-Major Programs:			
Aging Disability Resource Ctr	607-09-702	106,280	78,026
Coordinated Transportation	607-09-114	143,062	81,242
Coordinated Transportation	607-10-114	148,790	77,289
Aging Disability Resource Ctr	607-10-702	106,280	47,338
Total Non-Major Programs		<u>504,412</u>	<u>283,895</u>
Total Alaska Department of Health & Social Services		<u>4,077,732</u>	<u>2,348,068</u>
Alaska Department of Military & Veterans Affairs			
Non-Major Programs:			
Local Emergency Planning Committees Grant	09LEPC-AR35253	25,225	25,225
Alaska Department of Natural Resources Division of Parks & Outdoor Recreation			
Non-Major Programs:			
Girdwood Ped Bridge Repair	10795708	97,552	19,546
Girdwood Trail Ped Bridge	10795849	100,000	76,231
Total Alaska Department of Natural Resources Division of Parks & Outdoor Recreation		<u>197,552</u>	<u>95,777</u>
Alaska Department of Revenue			
Major Programs:			
FY 09 Liquor Licensing		355,250	351,150
FY 09 Electric Co-op Allocation		943,596	943,596
Total Major Programs		<u>1,298,846</u>	<u>1,294,746</u>
Non-Major Program - FY 09 Raw Fish		185,120	185,120
Total Alaska Department of Revenue		<u>1,483,966</u>	<u>1,479,866</u>
Alaska Department of Transportation & Public Facilities			
Major Programs:			
FY 09 Traffic Signal Management		1,617,834	1,617,834
48th Avenue/Boniface Parkway Extension	53073	24,700,000	16,321,912
Lore Road: Spruce Road to Elmore Road (Donated Road)	None	2,313,828	2,313,828
Spruce Street: E 72nd to Lore Road (Donated Road)	None	1,124,391	1,124,391
E 72nd Ave: Lake Otis to Spruce Road (Donated Road)	None	2,323,121	2,323,121
E 80th Ave: Lake Otis to Nadine (Donated Road)	None	757,337	757,337
E 88th Ave: Abbott Road to Lake Otis Blvd (Donated Road)	None	2,242,410	2,242,410
Total Major Programs		<u>35,078,921</u>	<u>26,700,833</u>
Non-Major Programs:			
Traffic Safety Prosecutor	410KB	40,000	6,767
Toilsome Hill/Glen Alps Rd and Canyon Rd Improvements	53166	600,000	156,341
Crash Data Retrieval Sys Trng	154AL	10,245	7,448
Rehabilitate Aircraft Aprons (Phase 2 "Block 5") ; Security Enhancements (Public Address System)	3-02-0015-042-2007 / 50884 LC 30123841	62,000	60,545
Property Acquisition (Klatt Parcel, 1025 Orca Street)	3-02-0015-043-2007 / 50884 LC 30123831	40,000	40,000
Rehabilitate Aircraft Aprons (Phase 3)	3-02-0015-044-2008 / 51760 LC 30703441	67,000	67,000
Upgrade Security Gate Controls	3-02-0015-045-2008 / 51760 LC 30703541	8,000	6,424
Rehabilitate Aircraft Aprons (Phase 4) and Taxiway Barrier Gate Replacements	3-02-0015-047-2009 / 52075 LC 30713641	60,500	53,001
Highway 2 Highway MOU 58544	AKSAS 58544	200,000	104,193
NPDES Storm Water Permit Application 2003	None	298,704	65
NPDES Storm Water Permit Application 2004	None	298,704	14,927
NPDES Storm Water Permit Application 2005	None	298,704	15,216
NPDES Storm Water Permit Application 2007	None	298,704	280,494

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance

Year ended December 31, 2009

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Transportation & Public Facilities, continued			
Non-Major Programs, continued:			
NPDES Storm Water Permit Application 2008	None	\$ 298,704	\$ 500
NPDES Storm Water Permit Application 2009	None	298,704	90,231
AK Police Standards Council	None	46,043	28,043
Red Light Confirmation TORA	None	47,200	11,210
Total Non-Major Programs		<u>2,973,212</u>	<u>942,405</u>
Total Alaska Department of Transportation & Public Facilities		<u>38,052,133</u>	<u>27,643,238</u>
Alaska Housing Finance Corporation			
Major Programs -			
Low Income Weatherization Assistance Program	WAP-08-MOA-1	<u>10,914,096</u>	<u>5,930,398</u>
Non-Major Programs:			
LINK Program 2008	GMS-07-MOA-1	33,015	9,070
LINK Program	HMS-07-MOA	66,715	20,867
LINK Program	GMS-08-MOA-2	34,212	22,162
LINK Program 2008	HMS-07-MOA-1	139,050	27,126
Low Income Weatherization Assistance Program	WAP-07-MOA-1	<u>1,012,919</u>	<u>474</u>
Total Non-Major Programs		<u>1,285,911</u>	<u>79,699</u>
Total Alaska Housing Finance Corporation		<u>12,200,007</u>	<u>6,010,097</u>
Alaska Mental Health Trust Authority			
Non-Major Programs -			
AMHTA 2009 Planning Grant	GIFTS ID: 1599	<u>75,000</u>	<u>2,654</u>
Total Schedule of State Financial Assistance		<u>\$ 322,948,831</u>	<u>\$ 151,591,332</u>

MUNICIPALITY OF ANCHORAGE

Notes to Schedule of State Financial Assistance

Year Ended December 31, 2009

Note 1: General

The accompanying Schedule of State Financial Assistance includes the activity of all state financial assistance programs of the Municipality of Anchorage, Alaska (Anchorage) excluding its component unit, the Anchorage School District. Anchorage's reporting entity is defined in Note 1 to Anchorage's financial statements. The information in this schedule is presented in accordance with the requirements of the State of Alaska Single Audit Act and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*.

Note 2: Basis of Accounting

The accompanying Schedule of State Financial Assistance is presented on the accrual basis of accounting, which is described in Note 1 of Anchorage's financial statements.

Note 3: Contributed Assets

The schedule of State Financial Assistance contains \$8,761,071 in contributed assets in the form of roads conveyed by the State of Alaska to the Municipality of Anchorage:

<u>Road</u>	<u>Valuation</u>
Lore Rd: Spruce Rd to Elmore Rd	\$ 2,313,828
Spruce Rd: E 72nd to Lore Rd	\$ 1,124,391
E 72nd Ave: Lake Otis to Spruce Rd	\$ 2,323,121
E 80th Ave: Lake Otis to Nadine	\$ 757,337
E 88th Ave: Abbott Rd to Lake Otis	\$ 2,242,410

MUNICIPALITY OF ANCHORAGE

Schedule of Findings and Questioned Costs

Year Ended December 31, 2009

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 that are not considered to be material weakness(es)? _____ 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? X yes _____ no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? 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>
14.218, 14.253	Community Development Block Grants/Entitlement Grants Cluster, Community Development Block Grant ARRA Entitlement Grants
20.106	Airport Improvement Program
20.500, 20.507	Federal Transit Capital Investment Grants, Federal Transit Formula Grants
66.202	Congressionally Mandated Projects
84.397	State Fiscal Stabilization Fund - Education State Grants, Recovery Act
93.575	Child Care and Development Block Grants Cluster
97.039	Hazard Mitigation Grant
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children

MUNICIPALITY OF ANCHORAGE

Schedule of Findings and Questioned Costs, continued

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

Identification of major programs, continued:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
11.555	Public Safety Interoperable Communications Grant Program
16.710	Public Safety Partnership and Community Policing Grants
16.804	Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program

Dollar threshold used to distinguish between Type A and Type B programs: \$1,673,449

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 that are not considered to be material weakness(es)? _____ yes X 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.

MUNICIPALITY OF ANCHORAGE

Schedule of Findings and Questioned Costs, continued

III. Federal Award Findings and Questioned Costs

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

Finding 2009-01 **Noncompliance & Internal Controls over Construction Contracts -
Procurement, Suspension and Debarment - Material Weakness**

Criteria:

According to the OMB guidelines at 2 CFR 180.220 a contract award with an amount expected to equal or exceed \$25,000 and certain other contract awards shall not be made to parties listed on the government-wide Excluded Parties List System.

Condition:

During our contract testwork over Anchorage Water & Wastewater Utilities (AWWU) grant programs we noted no language related to the above requirement in the applicable contracts. Per inquiries with responsible employees, no one at AWWU is checking the Excluded Parties List System before contracting for services to be obtained with federal funds.

Questioned costs:

None noted.

Context:

For contract testwork we selected 2 out of 17 contracts and we observed no "EPA Form 5700-49, Certification Regarding Debarment, Suspension, and Other Responsibility Matters" and per inquiries with responsible employees, no one is checking the Excluded Parties List System.

Effect:

The AWWU programs are not in compliance with the OMB guidelines at 2 CFR 180.220.

Cause:

AWWU does not have sufficient internal controls over contracts to ensure compliance with the Procurement, Suspension and Debarment rules.

Recommendation:

We recommend that AWWU incorporate into their contracting procedures a means to determine that they are not contracting with firms who have been excluded from receiving federal funds. The procedures should include checking the Excluded Parties List System for debarred or suspended contractors or obtaining the "EPA Form 5700-49, Certification Regarding Debarment, Suspension, and Other Responsibility Matters" signed by the contractor.

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

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 Assistance Program

Finding 2009-02 Noncompliance - Eligibility

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 41.335.

Condition:

During the course of testing case files we noted that several families' incomes were calculated improperly. This resulted in incorrect amounts of contributions paid by these families and program benefits received by them.

Questioned costs:

None noted

Context:

There were a total of 3,133 cases for child care assistance processed by the Child Care Assistance Program (CCAP) in 2009. The auditor reviewed 60 randomly selected families' cases. A total of two exceptions to proper income calculation were noted. In the first case, the wrong hourly wage rate was used. In the second case, the average overtime earnings were not properly calculated. Three percent of the tested files were found to be deficient in this area.

Effect:

The CCAP is not in compliance with the Alaska Administrative Code for child care assistance (7 AAC 41).

Cause:

CCAP's Quality Control Lead position was not created until May 2009, and, therefore, a complete review of the cases was not done during the entire fiscal year.

Recommendation:

We recommend that CCAP establish continuous review of cases throughout the fiscal year. In addition, comprehensive training on income calculation should be provided on a periodic basis for program personnel.

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

**Program: Department of Health and Human Services CFDA #: 10.557
Special Supplemental Nutrition Program for Women, Infants, and Children**

Passed through the State of Alaska Department of Health and Social Services

**Finding 2009-03 Noncompliance & Internal Controls over Eligibility – Significant
Deficiency**

Criteria:

According to Chapter 1 of the State of Alaska Policies and Procedures Manual for the Women, Infants, and Children (WIC) program, documentation of the participants' identity is one of the steps in determining their eligibility. A photocopy of documents in participant files is ideal. For practical purposes, it may be more feasible to make a notation of the type of documents that were viewed, which validate identity. An applicant with no proof of identity must sign a statement attesting to his or her identity and residency, using the No Proof form.

Condition:

During the course of eligibility testing of WIC we noted that there was no participant identity documentation in several cases.

Questioned costs:

None noted

Context:

There were a total of 6,378 participants in WIC in 2009. The auditor reviewed 60 randomly selected participants' cases. A total of eleven exceptions to identity documentation were noted. Ten cases did not have identity documentation for children. And one case did not have the identity/residency documentation for the parent. In these eleven cases, there were no copies of the required identity documents, and there were no notations that such documents were reviewed. In addition, the No Proof form was not signed. Eighteen percent of the tested files were found to be deficient in this area.

Effect:

The WIC program is not in compliance with the State of Alaska Policies and Procedures Manual for this requirement.

Cause:

The WIC program personnel selected to document participants' identity by making a notation in the file that it was reviewed. However, Anchorage does not have internal controls in place to make sure that participants' identity reviewed is documented for all participants.

MUNICIPALITY OF ANCHORAGE

Schedule of Findings and Questioned Costs, continued

Federal Award Findings and Questioned Costs, continued

Finding 2009-03 Eligibility, continued

Recommendation:

We recommend that WIC program personnel establish a review process over completeness of participants' documentation. In case the participant is not able to provide required documentation, the No Proof form should be signed and kept on file.

Views of responsible officials and planned corrective actions:

See corrective action plan.

IV. State Award Findings and Questioned Costs

None noted.

MUNICIPALITY OF ANCHORAGE

Summary Schedule of Prior Audit Findings

Year Ended December 31, 2009

Findings Related to Federal Awards

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 Licensing Program

Finding 2008-01 Eligibility

Condition Noted

During the year, the MOA Child Care Licensing Program did not have a well designed internal policy to obtain and to organize needed criminal history check documentation for individuals associated with child care facilities.

Status

- All caregiver files for homes and centers have been incorporated into the centralized file system;
- A documentation statement has been developed and is being added to caregiver files as those individuals are identified;
- All new employee files are being cross-checked with the ICCIS system for documentation verification; existing files continue to be verified as individuals change employment sites;
- A tracking system has been developed to timely identify and follow-up on any missing documentation for new employees;
- Every effort is being made to not issue or renew Child Care licenses if employee documentation is missing; this process is at 100% implementation for home administrators and staff;
- Extensive training was provided to Child Care Center owners/administrators during the fall of 2009; training for Child Care Home administrators is provided during orientation sessions and by on-going dialogs by Licensing Specialists;
- On-going monitoring of required documentation has been assigned to the newly created Background Specialist position;
- Dialog with the State of Alaska on the feasibility of incorporating Anchorage into the State Background Check Unit is continuing.

With no subsequent finding for 2009, Anchorage considers this finding resolved.

MUNICIPALITY OF ANCHORAGE

Summary Schedule of Prior Audit Findings, continued

Findings Related to Federal Awards, continued

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 Assistance Program

Finding 2008-02 **Special Tests and Provisions - Timely action taken on the application**

Condition noted

In the first half of 2008, actions on applications were taken past 30 days from the date of the application. There were no productivity standards and controls implemented at that time period to assure the compliance with the time constraint requirement in processing applications

Status

Since February 2009, caseloads are assigned to individual eligibility workers. Cases are assigned alphabetically. It simplifies timely process and oversight of cases. The Child Care Assistance Program's timeliness and output are monitored by the Division Manager. With no subsequent finding for 2009, Anchorage considers this finding 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 Assistance Program

Finding 2008-03 **Eligibility - Program participation prohibitions**

Condition Noted

The Child Care Assistance Program policies regarding debarment check documentation were not consistently applied. A screenshot print of the epls.com search was not done for every applicant.

Status

Approved by the State in September of 2008, the debarment check continues to be part of the template for eligibility determination. The newly established position, Quality Control Lead, monitors the eligibility determination process used by each staff member to insure that uniform procedures for accuracy and timeliness are used. With no subsequent finding for 2009, Anchorage considers this finding resolved.

MUNICIPALITY OF ANCHORAGE

Corrective Action Plan

Year Ended December 31, 2009

Findings Related to Federal Awards

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

**Finding 2009-01 Internal Controls over Construction Contracts - Procurement,
Suspension and Debarment.**

Response

AWWU was unaware of this requirement until April 2010. In April 2010, EPA updated their requirements for receiving grants and at that time informed AWWU of the excluded parties requirement. AWWU has since implemented procedures to require contractors to submit EPA Form 5700-49, Certification Regarding Debarment, Suspension, and Other Responsibility Matters

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 Assistance Program

Finding 2009-02 Eligibility

Response

The Child Care Assistance Program has a plan for continuous review of cases throughout the fiscal year. However, when the positions that perform these reviews are vacant, not every file can be reviewed with the same level of vigilance. At the time of this response, however, positions primarily responsible for these reviews are filled. The Program will create a back-up process for reviews to continue should any future absence of designated staff occur. Comprehensive training on income calculations has been conducted and refresher sessions will be instituted on a quarterly basis. Additionally, the Program will continue to monitor the individual training needs of eligibility workers so that appropriate follow-up occurs.

MUNICIPALITY OF ANCHORAGE

Corrective Action Plan, continued

Findings Related to Federal Awards, continued

Finding 2009-03 Eligibility

Response

The Municipality of Anchorage Women, Infants and Children (WIC) program has an internal audit procedure currently in place. Each quarter all counselors are responsible for auditing 30 randomly selected charts. The audit includes income eligibility, identity and residency documentation from the computer demographics tab, as well as many other items from the other computer tabs within the AKWIC computer database. A copy of the audit form is attached.

In the event that something is found to be missing during a routine audit, the counselor conducting the audit will return the chart to the person who was responsible during the appointment process. This allows each staff member to see where they have made mistakes and determine if it is possible to correct the deficiency noted. The deficiency will be corrected if possible. There is still the possibility that some deficiencies will not be found however, since it is a random selection of current client charts.

The AKWIC program database is maintained by the State of Alaska WIC program MIS. This program has numerous problems and is slated to be replaced in the next 15-18 months. One of the problems is that the program drops information, and we do not realize it has been dropped until the client's next appointment following the loss of information. At that point, we contact the help desk and request that they recover the lost information when possible. This seems to be happening more and more frequently as the database ages, but many of these problems are not being fixed system-wide, only on individual records, because they don't want to waste time rewriting code to correct a database program that is to be replaced.

Although the WIC Program suspects that most of the deficiencies noted during the audit referenced above fall into this category, staff will also be reminded/retrained in the correct procedure to use in documenting participant identity at our next monthly staff meeting.

Findings Related to State Awards

There are no current year findings; therefore no corrective action plan is required.

SUPPLEMENTARY INFORMATION

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services
 Human Services Community Matching Grant
 Grant 601-09-175

Schedule of Expenditures - Budget and Actual
 Grant Period Ended June 30, 2009

	Fiscal Year Ending December 31, <u>2008</u>	Fiscal Year Ending December 31, <u>2009</u>	Total Expend- itures	<u>Budget</u>	Variance Favorable (Unfavorable)
Expenditures:					
Direct Costs:					
Personal Services	\$ 296,160	371,136	667,296	687,348	20,052
Other Operating Costs	<u>9,447</u>	<u>63,136</u>	<u>72,583</u>	<u>72,583</u>	<u>-</u>
Total Direct Costs	305,607	434,272	739,879	759,931	20,052
Indirect Costs	<u>101,025</u>	<u>33,017</u>	<u>134,042</u>	<u>113,990</u>	<u>(20,052)</u>
Total Expenditures	\$ <u><u>406,632</u></u>	<u><u>467,289</u></u>	<u><u>873,921</u></u>	<u><u>873,921</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
 Grant 601-10-175
 Schedule of Expenditures - Budget and Actual
 Grant Period Ended June 30, 2009

	Fiscal Year Ending December 31, <u>2008</u>	Fiscal Year Ending December 31, <u>2009</u>	Total Expend- itures	<u>Budget</u>	Variance Favorable (Unfavorable)
Expenditures:					
Direct Costs:					
Personal Services	\$ -	306,568	306,568	698,373	391,805
Other Operating Costs	-	<u>19,522</u>	<u>19,522</u>	<u>61,558</u>	<u>42,036</u>
Total Direct Costs	-	326,090	326,090	759,931	433,841
Indirect Costs	-	<u>102,803</u>	<u>102,803</u>	<u>113,990</u>	<u>11,187</u>
Total Expenditures	\$ <u>-</u>	<u>428,893</u>	<u>428,893</u>	<u>873,921</u>	<u>445,028</u>

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services
 Human Services Community Matching Grant
 Grant 605-09-012

Schedule of Expenditures - Budget and Actual
 Grant Period Ended June 30, 2009

	Fiscal Year Ending December 31, <u>2008</u>	Fiscal Year Ending December 31, <u>2009</u>	Total Expend- itures	<u>Budget</u>	Variance Favorable (Unfavorable)
Expenditures:					
Direct Costs:					
Personal Services	\$ -	-	-	-	-
Other Operating Costs	<u>289,296</u>	<u>582,122</u>	<u>871,418</u>	<u>871,418</u>	<u>-</u>
Total Direct Costs	289,296	582,122	871,418	871,418	-
Indirect Costs	<u>21,573</u>	<u>21,998</u>	<u>43,571</u>	<u>43,571</u>	<u>-</u>
Total Expenditures	\$ <u><u>310,869</u></u>	<u><u>604,120</u></u>	<u><u>914,989</u></u>	<u><u>914,989</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
 Grant 605-10-012

Schedule of Expenditures - Budget and Actual
 Grant Period Ended June 30, 2010

	Fiscal Year Ending December 31, <u>2008</u>	Fiscal Year Ending December 31, <u>2009</u>	Total Expend- itures	<u>Budget</u>	Variance Favorable (Unfavorable)
Expenditures:					
Direct Costs:					
Personal Services	\$ -	-	-	-	-
Other Operating Costs	-	<u>542,192</u>	<u>542,192</u>	<u>867,132</u>	<u>324,940</u>
Total Direct Costs	-	542,192	542,192	867,132	324,940
Indirect Costs	-	<u>21,678</u>	<u>21,678</u>	<u>43,357</u>	<u>21,679</u>
Total Expenditures	\$ <u>-</u>	<u>563,870</u>	<u>563,870</u>	<u>910,489</u>	<u>346,619</u>

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services
 Human Services Community Matching Grant
 Grant 607-09-702

Schedule of Expenditures - Budget and Actual
 Grant Period Ended June 30, 2009

	Fiscal Year Ending December 31, <u>2008</u>	Fiscal Year Ending December 31, <u>2009</u>	Total Expend- itures	<u>Budget</u>	Variance Favorable (Unfavorable)
Expenditures:					
Direct Costs:					
Personal Services	\$ 3,501	35,207	38,708	76,890	38,182
Other Operating Costs	<u>2,623</u>	<u>36,620</u>	<u>39,243</u>	<u>15,530</u>	<u>(23,713)</u>
Total Direct Costs	6,124	71,827	77,951	92,420	14,469
Indirect Costs	<u>8,204</u>	<u>6,199</u>	<u>14,403</u>	<u>13,860</u>	<u>(543)</u>
Total Expenditures	\$ <u>14,328</u>	<u>78,026</u>	<u>92,354</u>	<u>106,280</u>	<u>13,926</u>

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services
 Human Services Community Matching Grant
 Grant 607-10-702

Schedule of Expenditures - Budget and Actual
 Grant Period Ended June 30, 2010

	Fiscal Year Ending December 31, <u>2008</u>	Fiscal Year Ending December 31, <u>2009</u>	Total Expend- itures	<u>Budget</u>	Variance Favorable (Unfavorable)
Expenditures:					
Direct Costs:					
Personal Services	\$ -	34,212	-	77,870	77,870
Other Operating Costs	-	<u>2,038</u>	<u>2,038</u>	<u>12,945</u>	<u>10,907</u>
Total Direct Costs	-	36,250	2,038	90,815	88,777
Indirect Costs	-	<u>11,087</u>	<u>11,087</u>	<u>15,465</u>	<u>4,378</u>
Total Expenditures	\$ <u>-</u>	<u>47,338</u>	<u>13,125</u>	<u>106,280</u>	<u>93,155</u>

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services
 Human Services Community Matching Grant
 Grant 607-09-114

Schedule of Expenditures - Budget and Actual
 Grant Period Ended June 30, 2009

	Fiscal Year Ending December 31, <u>2008</u>	Fiscal Year Ending December 31, <u>2009</u>	Total Expend- itures	<u>Budget</u>	Variance Favorable (Unfavorable)
Expenditures:					
Direct Costs:					
Personal Services	\$ -	-	-	-	-
Other Operating Costs	<u>56,250</u>	<u>81,242</u>	<u>137,492</u>	<u>137,492</u>	<u>-</u>
Total Direct Costs	56,250	81,242	137,492	137,492	-
Indirect Costs:	<u>5,570</u>	<u>-</u>	<u>5,570</u>	<u>5,570</u>	<u>-</u>
Total Expenditures	\$ <u><u>61,820</u></u>	<u><u>81,242</u></u>	<u><u>143,062</u></u>	<u><u>143,062</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
 Grant 607-10-114

Schedule of Expenditures - Budget and Actual
 Grant Period Ended June 30, 2010

	Fiscal Year Ending December 31, <u>2008</u>	Fiscal Year Ending December 31, <u>2009</u>	Total Expend- itures	<u>Budget</u>	Variance Favorable (Unfavorable)
Expenditures:					
Direct Costs:					
Personal Services	\$ -	-	-	-	-
Other Operating Costs	-	<u>71,546</u>	<u>71,546</u>	<u>143,047</u>	<u>71,501</u>
Total Direct Costs	-	71,546	71,546	143,047	71,501
Indirect Costs:	-	<u>5,743</u>	<u>5,743</u>	<u>5,743</u>	-
Total Expenditures	\$ <u>-</u>	<u><u>77,289</u></u>	<u><u>77,289</u></u>	<u><u>148,790</u></u>	<u><u>71,501</u></u>

See accompanying independent auditors' report.