

MUNICIPALITY OF ANCHORAGE

Single Audit Reports
and Supplementary Information

Year Ended December 31, 2010

(This page left blank intentionally)

MUNICIPALITY OF ANCHORAGE

Single Audit Reports and Supplementary Information

Table of Contents

	<u>Page</u>
<u>Single Audit Reports</u>	
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 <i>Government Auditing Standards</i>	1-2
Independent Auditor’s Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	3-5
Schedule of Expenditures of Federal Awards	6-12
Notes to Schedule of Expenditures of Federal Awards	13
Independent Auditor’s Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with the <i>State of Alaska Audit Guide and Compliance Supplement for State Single Audits</i>	14-16
Schedule of State Financial Assistance	17-26
Notes to Schedule of State Financial Assistance	27
Schedule of Findings and Questioned Costs	28-37
Summary Schedule of Prior Audit Findings	38-39
Corrective Action Plan	40-42
<u>Supplementary Information</u>	
Schedules of Revenues and Expenditures – Budget and Actual – State of Alaska Department of Health and Human Services Grants	44-61

(This page left blank intentionally)

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, 2010, which collectively comprise Anchorage's basic financial statements and have issued our report thereon dated May 25, 2011. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Anchorage Community Development Authority were not audited in accordance with *Government Auditing Standards*. Other auditors audited the financial statements of Police/Fire Retirement System Trust Funds and the Alaska Center for Performing Arts as described in our report on Anchorage's financial statements. Those financial statements were not audited in accordance with *Government Auditing Standards*.

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 May 25, 2011.

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

Mikunda, Cottrell & Co.

Anchorage, Alaska
May 25, 2011

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

Honorable Mayor and
Members of the Assembly
Municipality of Anchorage

Compliance

We have audited Municipality of Anchorage's (Anchorage's) compliance with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2010. Anchorage's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Anchorage's management. Our responsibility is to express an opinion on Anchorage's compliance based on our audit.

Anchorage's basic financial statements include the operations of its component unit, Anchorage School District, which received federal awards that are not included in the schedule during the year ended December 31, 2010. Our audit, described below, did not include the operations of Municipality of Anchorage School District because it was subjected to a separate audit in accordance with OMB Circular A-133.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Anchorage's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Anchorage's compliance with those requirements.

In our opinion, Anchorage complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2010. 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 2010-01, 2010-02, 2010-03, 2010-04, and 2010-05.

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 to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Anchorage's internal control over compliance.

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 a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2010-01 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 deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2010-04 and 2010-05 to be significant deficiencies.

Honorable Mayor and
Members of the Assembly
Municipality of Anchorage

Schedule of Expenditures of Federal Awards

We have audited the basic financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Municipality of Anchorage as of and for the year ended December 31, 2010, and have issued our report thereon date May 25, 2011. Our report includes a reference to other auditors. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise Anchorage's 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 responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Anchorage's responses, and accordingly, we express no opinion on the responses.

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

Mikunda, Cottrell & Co.

Anchorage, Alaska
May 25, 2011

Municipality of Anchorage, Alaska

Schedule of Expenditures of Federal Awards

Year ended December 31, 2010

Federal Grantor/Pass-Through Grantor Program Title	Grant No.	CFDA Number	Award Amount	Expenditures
Denali Commission				
Pass-Through Alaska Department of Commerce, Community & Economic Development				
Fire Island Wind Feasibility Study	250-06	90.100	\$ 630,000	\$ 629,371
Total Denali Commission			<u>630,000</u>	<u>629,371</u>
Institute of Museum & Library Services				
Pass-Through Alaska Department of Education & Early Development				
800# ILL & Reference Backup	LS-00-09-0002-09	45.310	83,966	55,250
800# ILL & Reference Backup	LS-00-10-0002-010	45.310	66,442	22,359
Ready to Read Phase III	LS-00-09-0002-09	45.310	70,635	30,203
Ready to Read Resource Center 2011	LS-00-10-0002-10	45.310	76,524	37,244
Total Pass-Through Programs Alaska Department of Education & Early Development			<u>297,567</u>	<u>145,056</u>
Total Institute of Museum & Library Services			<u>297,567</u>	<u>145,056</u>
U.S. Department of Agriculture				
Direct				
Eagle River Forest Restoration Project	06DG11100100225	10.680	100,000	31,057
USFS Forest Health 2007 - Bird and Indian Forest Restoration Project	07DG11100100215	10.680	100,000	63,306
USFS Hazardous Fuels Mitigation 2008	08DG11100100218	10.unknown	492,000	258,577
USFS Hazardous Fuels Mitigation 2002	N/A	10.unknown	5,103,853	130,159
USFS Hazardous Fuels Mitigation 2003	N/A	10.unknown	4,432,640	67,987
USFS Hazardous Fuels Mitigation 2004	N/A	10.unknown	2,047,913	48,423
USFS Hazardous Fuels Mitigation 2005	N/A	10.unknown	505,842	8,281
USFS Hazardous Fuels Mitigation 2006	N/A	10.unknown	1,182,000	92,959
Total Direct Programs U.S. Department of Agriculture			<u>13,964,248</u>	<u>700,749</u>
Pass-Through Alaska Department of Health & Social Services				
WIC Program BP2009	604-10-813	10.557	1,462,556	682,331
WIC Program BP2010	604-11-813	10.557	1,443,471	680,844
Total Pass-Through Programs Alaska Department of Health & Social Services			<u>2,906,027</u>	<u>1,363,175</u>
Pass-Through Alaska Department of Commerce, Community & Economic Development				
FY 10 National Forest Receipts		10.655	104,563	104,563
Total Pass-Through Program Alaska Department of Commerce, Community & Economic Development			<u>104,563</u>	<u>104,563</u>
Pass-Through Alaska Department of Natural Resources, Division of Forestry				
ARRA USFS Hazardous Fuels Mitigation 2009	09-DG-11100489-11	10.688	497,650	201,993
Total Pass-Through Program Alaska Department of Natural Resources, Division of Forestry			<u>497,650</u>	<u>201,993</u>
Total U.S. Department of Agriculture			<u>17,472,488</u>	<u>2,370,480</u>
U.S. Department of Commerce, National Oceanic & Atmospheric Administration				
Pass-Through Alaska Department of Fish & Game				
SSSF - PCSRF Creeks Community Development Manager	45170	11.438	439,476	129,700
SSSF - Ship Creek Fishing Access	45506 COOP-05-048	11.438	185,000	(16,274)
SSSF - PCSRF Creeks Community Development Manager	45508	11.438	577,921	(47,653)
SSSF - PCSRF Creeks Community Development Manager	45645	11.438	137,639	64,019
SSSF - Salmon Rearing Habitat Restoration	45853	11.438	781,611	307,840
SSSF - Salmon in the City	45513 COOP-06-079	11.438	311,013	(57,730)
SSSF - Ship Creek Schedule C, Part 2 of 3	45515	11.438	32,445	(258)
SSSF - LCC Placer	45779	11.438	1,318,072	229,110
SSSF - Campbell Creek Rehab Phase II	45779	11.438	296,754	130,761
SSSF - Campbell Creek Rehab Phase	45778 COOP-08-024	11.438	189,617	13,283
SSSF - Southeast Sustainable Salmon Funds - Campbell Creek Rehab	45643 COOP-07-070	11.438	251,842	(512)
SSSF - Ship Creek Schedule C, Part 3 of 3	455644	11.438	42,424	(568)
Total Pass-Through Alaska Department of Fish & Game			<u>4,563,814</u>	<u>751,718</u>
Pass-Through Alaska Department of Commerce, Community & Economic Development				
Alaska Coastal Zone Management 306	800420	11.419	38,500	13,316
Total Pass-Through Programs Alaska Department Commerce, Community & Economic Development			<u>38,500</u>	<u>13,316</u>
Pass-Through Alaska Department of Military & Veteran Affairs				
Public Safety Interoperable Communications Grant	2007-GE-T7-0003	11.555	2,109,295	107,085
Total Pass-Through Programs Alaska Department of Military and Veteran Affairs			<u>2,109,295</u>	<u>107,085</u>
Total U.S. Department of Commerce, National Oceanic & Atmospheric Administration			<u>6,711,609</u>	<u>872,119</u>
U.S. Department of Energy				
Direct				
ARRA 2010 EECBG	DE-EE0000662	81.128	2,688,900	1,096,995
Total Direct Program U.S. Department of Energy			<u>2,688,900</u>	<u>1,096,995</u>
Pass-Through Matanuska-Susitna Borough				
ARRA EECBG Matsu Transit	None	81.128	50,000	13,840
Total Pass-Through Program Matanuska-Sustina Borough			<u>50,000</u>	<u>13,840</u>
Pass-Through Alaska Housing Finance Corporation				
Low Income Weatherization Assistance Program	WAP-08-MOA-1	81.042	867,500	159,485
Low Income Weatherization Assistance Program	WAP-10-MOA-1	81.042	255,357	163,872
			<u>1,122,857</u>	<u>323,357</u>
ARRA Low Income Weatherization Assistance Program	ARR-09-MOA-1	81.041	1,246,712	652,361
Total Pass-Through Program Alaska Housing Finance Corporation			<u>2,369,569</u>	<u>975,718</u>
Total U.S. Department of Energy			<u>5,108,469</u>	<u>2,086,553</u>

Municipality of Anchorage, Alaska

Schedule of Expenditures of Federal Awards, continued

Year ended December 31, 2010

Federal Grantor/Pass-Through Grantor Program Title	Grant No.	CFDA Number	Award Amount	Expenditures
U.S. Department of Health & Human Services				
Direct				
Family Planning 2009	6FPHPA100024-32-02	93.217	\$ 893,211	\$ 520,863
Family Planning 2010	6FPHPA100024-33-06	93.217	1,234,928	570,630
			<u>2,128,139</u>	<u>1,091,493</u>
Pathways to Sobriety IV 08-09	1H79TI019640-01	93.243	383,187	94,220
Auto External Defibrillators	D67RH16302	93.259	179,990	179,990
Total Direct Programs U.S. Department of Health & Human Services			<u>2,691,316</u>	<u>1,365,703</u>
Pass-Through Alaska Department of Health & Social Services				
Coordinated Transportation	607-10-114	93.044	423,460	203,484
Coordinated Transportation	607-11-114	93.044	226,394	102,055
			<u>649,854</u>	<u>305,539</u>
Public Health Preparedness and Response for Bioterrorism	601-10-151	93.069	1,538,000	688,823
Public Health Preparedness and Response for Bioterrorism	601-11-151	93.069	772,000	330,662
			<u>2,310,000</u>	<u>1,019,485</u>
Community Health Nursing	601-10-175	93.116	43,542	26,667
Community Health Nursing	601-11-175	93.116	21,771	21,771
			<u>65,313</u>	<u>48,438</u>
Community Health Nursing	601-10-175	93.268	95,800	63,279
Community Health Nursing	601-11-175	93.268	47,900	47,900
			<u>143,700</u>	<u>111,179</u>
Aging Disability Resource Center	607-10-702	93.779	43,538	43,538
Aging Disability Resource Center	607-11-702	93.779	56,343	26,948
			<u>99,881</u>	<u>70,486</u>
Child Care Licensing 09	604-10-940	93.575	1,506,000	819,611
Child Care Licensing 10	604-11-940	93.575	1,519,838	795,451
Child Care Eligibility Assistance Program Grant	604-10-900	93.575	1,460,676	743,536
Child Care Eligibility Assistance Program Grant	604-11-900	93.575	1,460,676	639,566
			<u>5,947,190</u>	<u>2,998,164</u>
HIV Prevention & Intervention Activities	601-10-170	93.940	169,500	84,635
HIV Prevention & Intervention Activities	601-11-170	93.940	175,750	84,309
			<u>345,250</u>	<u>168,944</u>
Total Pass-Through Programs Alaska Department of Health & Social Services			<u>9,561,188</u>	<u>4,722,235</u>
Pass-Through Alaska Housing Finance Corporation				
Low Income Weatherization Assistance Program	WAP-10-MOA-1	93.568	95,516	95,516
Total Pass-Through Program Alaska Housing Finance Corporation			<u>95,516</u>	<u>95,516</u>
Pass-Through Southcentral Foundation				
Southcentral Found CSP 2010	N/A	93.210	199,000	191,181
Total Pass-Through Programs Southcentral Foundation			<u>199,000</u>	<u>191,181</u>
Pass-Through Cook Inlet Tribal Council				
Cook Inlet Tribal Council MOU (SAMSHA)	FY 2009-10 CITC	93.243	117,881	48,404
Cook Inlet Tribal Council MOU (SAMSHA)	FY 2009-11 CITC	93.243	64,789	18,296
Total Pass-Through Programs Cook Inlet Tribal Council			<u>182,670</u>	<u>66,700</u>
Total U.S. Department of Health & Human Services			<u>12,729,690</u>	<u>6,441,335</u>
U.S. Department of Homeland Security				
Direct				
Port Security Grant Program	2008-GB-T8-0135	97.056	207,724	31,479
Port Security Grant Program	2009-PU-T9-K012	97.056	639,874	87,156
Port Security Grant Program	2010-PU-T0-K003	97.056	1,217,340	24,347
			<u>2,064,938</u>	<u>142,982</u>
ARRA Port Security Grant Program	2009-PU-R1-0217	97.116	1,355,307	27,107
Total Direct Programs U.S. Department of Homeland Security			<u>3,420,245</u>	<u>170,089</u>
Pass-Through Alaska Department of Military & Veterans Affairs				
Hazard Mitigation Grant-Ben Boeke Seismic Retrofit	DR1657/1657.0002	97.039	32,371	699
Hazard Mitigation Grant-Ben Boeke Arena Roof Reinforcement	DR 1669/1669.0001	97.039	1,065,124	(58,781)
Hazard Mitigation Grant-Ben Boeke Seismic Retrofit	DR1666/1666.0002	97.039	373,747	6,900
Hazard Mitigation Grant-Ben Boeke Arena N-S Seismic Joint	DR1663/1663.0006	97.039	227,254	2,849
Hazard Mitigation Grant-Ben Boeke Seismic Retrofit	DR1666/1666.0001	97.039	15,466	459
Hazard Mitigation Grant-Ben Boeke Shearwall Reinforcements	DR1663/1663.0007	97.039	57,282	721
Hazard Mitigation Grant-Gas Shutoff Valve Facilities Project	DR1663/1663.0001	97.039	132,158	5,940
Hazard Mitigation Grant-Sullivan Arena Seismic Sprinkler Bracing	DR1663 / 1663.0003	97.039	152,482	3,049
Hazard Mitigation Grant-Facilities Sprinkler Bracing	DR1663 / 1663.0005	97.039	350,421	27,413
			<u>2,406,305</u>	<u>(10,751)</u>
Emergency Management Performance Grant	2009-EP-E9-0036/ 09EMPG-GR35565	97.042	125,000	25,000
Emergency Management Performance Grant	2010-EP-E0-0026/ 10EMPG-GR35581	97.042	125,000	75,000
			<u>250,000</u>	<u>100,000</u>

Municipality of Anchorage, Alaska

Schedule of Expenditures of Federal Awards, continued

Year ended December 31, 2010

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				
Pre-Disaster Mitigation Plan	EMS-2006-PC-0007/ 09PDM-GR34048	97.047	\$ 37,500	\$ 16,199
Homeland Security Cluster				
Citizen Corps Program	09-SS-T9-0007/ 09CCP-GR34061	97.053	13,581	3,380
Citizen Corps Program	2009-GE-T8-0005 / 08CCP-GR34060	97.067	24,997	10,676
Metropolitan Medical Response System	2009-GE-T8-0005 / 08MMRS-GR34045	97.067	311,585	142,858
State Homeland Security Program	2008-GE-T8-0005 / 08SHSP-GR34057	97.067	1,347,502	649,353
			<u>1,684,084</u>	<u>802,387</u>
Metropolitan Medical Response System	2008-GE-T7-0003 / 07MMRS-GR34044	97.071	258,145	57,175
State Homeland Security Program	2007-GE-T7-0003 / 07SHSP-GR34054	97.073	907,868	746,628
State Homeland Security Program	2009-SS-T9-0007/ 09SHSP-GR34058	97.073	2,192,595	182,139
			<u>3,100,463</u>	<u>928,767</u>
Law Enforcement Terrorism Prevention Program	2008-GE-T7-0003 / 07LETPP-GR34238	97.074	1,334,019	522,523
Total Pass-Through Programs Alaska Department of Military & Veterans Affairs			<u>9,084,097</u>	<u>2,420,180</u>
Total U.S. Department of Homeland Security			<u>12,504,342</u>	<u>2,590,269</u>
U.S. Department of Housing & Urban Development, Office of Community Planning & Development				
Direct				
CDBG - Entitlement Grants Cluster				
Community Development Block Grant 1998	B-98-MC-02-0001	14.218	2,255,000	10,000
Community Development Block Grant 2002	B-02-MC-02-0001	14.218	2,265,373	(17,627)
Community Development Block Grant 2004	B-04-MC-02-0001	14.218	2,285,000	96,427
Community Development Block Grant 2005	B-05-MC-02-0001	14.218	2,162,050	(5,606)
Community Development Block Grant 2007	B-07-MC-02-0001	14.218	1,936,826	294,711
Community Development Block Grant 2008	B-08-MC-02-0001	14.218	1,936,826	75,300
Community Development Block Grant 2009	B-09-MC-02-0001	14.218	1,969,588	1,270,964
Community Development Block Grant 2010	B-10-MC-02-0001	14.218	2,036,598	942,907
			<u>16,847,261</u>	<u>2,667,076</u>
ARRA CDBG 2009	B-09-MY-02-001	14.253	507,812	464,810
Emergency Shelter 2009	S-09-MC-02-0001	14.231	83,240	30,528
Emergency Shelter 2010	S-10-MC-02-0001	14.231	82,971	3,830
			<u>166,211</u>	<u>34,358</u>
HUD Link Program 09	AK001BOV000801	14.235	296,714	102,067
HUD Link Program 10	AK0011BOC000802	14.235	296,714	207,274
			<u>593,428</u>	<u>309,341</u>
American Dream Downpayment Initiative 2003	M-04-MC-02-0200	14.239	74,911	338
HOME Investment Partnership Agreement 1996	M-96-MC-02-0200	14.239	861,001	4,495
HOME Investment Partnership Agreement 1997	M-97-MC-02-0200	14.239	842,000	13
HOME Investment Partnership Agreement 2003	M-03-MC-02-0200	14.239	1,114,921	377,322
HOME Investment Partnership Agreement 2004	M-04-MC-02-0200	14.239	1,119,105	24
HOME Investment Partnership Agreement 2005	M-05-MC-02-0200	14.239	1,075,967	38,387
HOME Investment Partnership Agreement 2007	M-07-MC-02-0200	14.239	1,003,185	31,228
HOME Investment Partnership Agreement 2008	M-08-MC-02-0200	14.239	970,507	49,859
HOME Investment Partnership Agreement 2009	M-09-MC-02-0200	14.239	1,081,372	282,892
HOME Investment Partnership Agreement 2010	M-10-MC-02-0200	14.239	1,068,582	7,375
			<u>9,211,551</u>	<u>791,933</u>
Section 108 Loan Guarantees		14.248	2,000,000	1,790,000
EDI-Special PJ Cuddy Park Recreational Facility 2005	B-05-SP-AK-0011	14.251	942,400	30,239
EDI-Special Project - Mt View Service Center	B-08-SP-AK-0649	14.251	686,000	383,102
			<u>1,628,400</u>	<u>413,341</u>
ARRA-Homeless Prevention Stimulus	S-09-MY-02-0001	14.257	776,469	406,995
Total Direct Programs U.S. Department of Housing & Urban Development, Office of Community Planning & Development			<u>31,731,132</u>	<u>6,877,854</u>
Pass-Through Alaska Housing Finance Corporation				
Link Program	HMS-07-MOA	14.239	124,205	9,488
HUD Link Program	HMS-07-MOA	14.239	27,300	4,645
HUD Link Program	HMS-09-MOA	14.239	141,975	86,954
Total Pass-Through Programs Alaska Housing Finance Corporation			<u>293,480</u>	<u>101,087</u>
Total U.S. Department of Housing & Urban Development, Office of Community Planning & Development			<u>32,024,612</u>	<u>6,978,941</u>

Municipality of Anchorage, Alaska

Schedule of Expenditures of Federal Awards, continued

Year ended December 31, 2010

Federal Grantor/Pass-Through Grantor Program Title	Grant No.	CFDA Number	Award Amount	Expenditures
U.S. Department of the Interior				
Direct				
Anchorage Rain Gardens Phase 2	701817G470	15.631	\$ 75,000	\$ 35,568
US FWS Partners for Wildlife	701819J049	15.631	35,783	35,783
			<u>110,783</u>	<u>71,351</u>
Hydrologic Resource Center for Data Collection and Investigation dated January 23, 2007	07WRAG0005	15.808	424,894	108,584
Downtown Anchorage Walking Tour	02-08-AP-4001	15.921	20,000	5,960
Total Direct Programs U.S. Department of the Interior			<u>555,677</u>	<u>185,895</u>
Pass-Through Alaska Department of Revenue				
Federal PILT		15.226	680,539	680,539
Total Pass-Through Program Alaska Department of Revenue			<u>680,539</u>	<u>680,539</u>
Pass-Through Alaska Historic Preservation Office				
Fairview Historic Building Survey	05446,07483,07497	15.904	52,105	(718)
Total Pass-Through Program Alaska Historic Preservation Office			<u>52,105</u>	<u>(718)</u>
Total U.S. Department of the Interior			<u>1,288,321</u>	<u>865,716</u>
U.S. Department of Justice				
Direct				
Sexual Assault Response Team (SART)	2010-DD-BX-0491	16.017	400,000	37,483
Human Trafficking	2005-VT-BX-1166	16.320	450,000	35,659
Human Trafficking 2010	2010-VT-BX-0003	16.320	75,000	255
			<u>525,000</u>	<u>35,914</u>
Alaska Internet Crimes Against Children Task Force	2007-MU-MU-K011	16.540	299,956	156
FY2009 Internet Crimes	2007-MU-MU-K011	16.540	200,000	194,041
FY2009 Internet Crimes	2010-MC-CX-K031	16.540	219,103	30,201
			<u>719,059</u>	<u>224,398</u>
DOJ Cold Case DNA Grant	2008-DN-BX-K211	16.560	500,000	196,193
ANC DV Prevention Proj	2005-WF-AX-0103	16.588	2,400,000	2,078
Domestic Violence 2008	2008-WE-AX-0033	16.590	1,500,000	536,860
Weed & Seed FY2006	N/A	16.595	63,128	1,310
Bullet Proof Vest	N/A	16.607	20,285	8,386
FY2008 BVP Program Grant	N/A	16.607	5,272	5,271
FY2009 BVP Program Grant	N/A	16.607	16,286	16,286
FY2010 BVP Program Grant	N/A	16.607	34,947	7,785
			<u>76,790</u>	<u>37,728</u>
ARRA COPS Hiring Recovery Program 09	2009-RJ-WX-0004	16.710	2,599,578	828,868
COPS Hiring Program 10	2010-RJ-WX-0004	16.710	1,155,364	264
			<u>3,754,942</u>	<u>829,132</u>
Justice Assistance Grant	2007-DJ-BX-0567	16.738	421,872	116,121
Justice Assistance Grant	2008-DJ-BX-0235	16.738	152,398	906
Justice Assistance Grant	2009-DJ-BX-0592	16.738	656,929	987
Justice Assistance Grant	2010-DJ-BX-0043	16.738	636,363	717
			<u>1,867,562</u>	<u>118,731</u>
ARRA FY2009 Internet Crimes	2009-SN-B9-K036	16.800	437,265	323,276
ARRA Justice Assistance Grant	2009-SB-B9-1239	16.804	2,700,337	85,460
Forfeiture Funds-All2007		16.unknown	1,874,500	550,438
Forfeiture Funds-All2009		16.unknown	270,000	73,695
Forfeiture Funds-All2010		16.unknown	800,000	27,367
			<u>2,944,500</u>	<u>651,500</u>
Total Direct Programs U.S. Department of Justice			<u>17,888,583</u>	<u>3,080,063</u>
Pass-Through Alaska State Troopers				
Anti-Gang Initiative 09	PSN 10-02	16.609	72,371	72,370
Sexual Assault Response Team (SART)	SART	16.014	200,000	146,826
Total Pass-Through Program Alaska State Troopers			<u>272,371</u>	<u>219,196</u>
Pass-Through Anchorage Community Land Trust				
Mountain View Weed & Seed FY2010	Mountain View Weed & Seed 2009	16.595	70,356	70,356
Total Pass-Through Program Anchorage Community Land Trust			<u>70,356</u>	<u>70,356</u>
Total U.S. Department of Justice			<u>18,231,310</u>	<u>3,369,615</u>

Municipality of Anchorage, Alaska

Schedule of Expenditures of Federal Awards, continued

Year ended December 31, 2010

Federal Grantor/Pass-Through Grantor Program Title	Grant No.	CFDA Number	Award Amount	Expenditures
U.S. Department of Transportation				
Direct:				
Property Acquisition (Klatt Parcel, 1025 Orca Street)	3-02-0015-043-2007	20.106	\$ 1,528,788	\$ 8,788
ARRA Rehab Aircraft Apron (Phase 5)	3-02-0015-046-2009	20.106	1,866,000	18,607
Rehabilitate Aircraft Apron (Phase 4) and Taxiway Barrier Gate Replacements	3-02-0015-047-2009	20.106	2,299,000	30,012
ARRA Rehabilitate Taxiway Quebec Phase 1	3-02-0015-048-2009	20.106	3,680,000	3,081,229
Acquire Snow Removal Equipment	3-02-0015-049-2010	20.106	653,600	354,151
Rehabilitate Runway 16/34 and Replace Runway 34 Visual Glide Slope Indicat	3-02-0015-050-2010	20.106	3,420,000	3,288,335
Property Acquisition	3-02-0015-051-2010	20.106	313,500	281,596
Remove Obstructions	3-02-0015-052-2010	20.106	152,000	82,969
			<u>13,912,888</u>	<u>7,145,687</u>
Federal Transit Cluster				
FTA 5309 Museum Intermodal Facility	AK-03-0067	20.500	1,457,667	282,449
FTA 5309 Paratransit Fty.	AK-04-0017	20.500	238,000	(103)
FTA 5309 Construct Paratransit Facility	AK-04-0024	20.500	259,000	235,961
FTA 5309 Dimond Center Study	AK-55-0004	20.500	100,000	34,905
			<u>2,054,667</u>	<u>553,212</u>
Section 5307 2002 Operating and Capital Assistance	AK-90-X024	20.507	3,000,200	207,792
Section 5307 2003 Operating and Capital Assistance	AK-90-X027	20.507	2,761,300	30,574
Section 5307 2004 Operating and Capital Assistance	AK-90-X031	20.507	4,741,140	161,799
Section 5307 2005 Operating and Capital Assistance	AK-90-X033	20.507	3,175,200	375,935
Section 5307 2006 Vans, ADA Imp, Plng, PM, ADA Svc	AK-90-X046	20.507	1,852,733	321,288
Section 5307 2007 Vans, ADA Imp, Plng, PM, ADA Svc	AK-90-X048	20.507	4,549,600	868,495
08 5309B Const Paratransit Facility	AK-90-X052	20.507	4,517,600	498,445
FTA SEC 5307 CAP ASSIST	AK-90-X056	20.507	4,645,600	922,034
FTA SEC 5307 CAP ASSIST	AK-90-X059	20.507	4,656,661	2,488,654
09 CMAQ/STP Fleet Replacement/Expansion	AK-95-X004	20.507	5,139,470	4,167,353
09 ARRA 5307 Buses (5) Vans (15); Shelters	AK-96-X003	20.507	5,960,310	4,761,215
			<u>44,999,814</u>	<u>14,803,584</u>
Total Direct Programs U.S. Department of Transportation			<u>60,967,369</u>	<u>22,502,483</u>
Pass-Through Alaska Department of Transportation & Public Facilities:				
Travel Options Program	50895	20.205	175,620	21,726
Eagle River Central Business District Study	50897	20.205	149,438	119,006
Bicycle/Pedestrian Coordinator	50902	20.205	87,496	11,290
Transit Marketing Program CY10	51854	20.205	261,552	256,492
Air Quality Public & Business Awareness Education Campaign	51287	20.205	818,166	291,239
Ridershare 2009 TORA	51762	20.205	381,061	3,601
Ridershare 2010 TORA	52391	20.205	397,171	387,432
Enhancement Youth Work Program	51763	20.205	176,241	6,637
Enhancement Youth Work Program	52393	20.205	184,055	183,523
Traffic Count Program 2009-11	51770	20.205	351,599	94,187
Anchorage Bike and Pedestrian Safety	54439	20.205	232,088	(26)
Traffic Safety Database AMATS	55008	20.205	1,387,641	50,498
Safer Routes to Schools	57801	20.205	207,700	63,463
On Street Sign Inventory Analysis	58264	20.205	1,324,806	(150,847)
Midtown District Plan	58316	20.205	284,078	12,789
AMATS Plug-in Installation Program	58322	20.205	131,371	1,166
AMATS 2011 LRTP Update	52525	20.205	241,826	10,338
Traffic Control Signalization	52532	20.205	241,826	111,214
HSIP 2003, GROUP B	ACHHE-0001(299)56644	20.205	292,400	(7,912)
ISTEA Anchorage Areawide Trails Rehabilitation	CM-0001(240)54658	20.205	805,000	(3,807)
ISTEA Chester Creek Trail Connection - Design	CM-0001(262)55066	20.205	1,030,232	137,689
ISTEA AMATS: Chester Creek Trail - Right of Way	CM-0001(262)55066	20.205	622,954	622,954
Transit Fleet Replacement	CM-0001(372)53007	20.205	5,945,379	3,476
Traffic Control Signalization 07-09	CM-0005(615)51022	20.205	651,882	43,084
Girdwood Roads	HDP-0001(307)57057	20.205	1,675,000	54,114
HSIP 2001 Groups, 1A,1B,2,3B	HHE-0001(226)55729	20.205	663,231	(5)
Anchorage Countdown Pedestrian Signals	HHE-HRO-0001(390)51362; HSIP	20.205	1,512,000	148,885
ISTEA Arctic @ Dowling Road/ARR	HRO-MGS-000S(309)54043	20.205	337,987	88,010
AMATS: Spenard Rd: Hillcrest/Minn Ped Imp	HRO-0001(172)53986	20.205	950,000	167
HSIP 2001 Group 5A	HRO-0001(267)55730	20.205	1,018,000	2,528
HSIP 2003, GROUP A	HRO-000S(459)56645	20.205	425,160	14
ISTEA HSIP Project PE FY97 Group I	HRO-000S(254)52789	20.205	238,000	(33,823)
ISTEA HSIP Project PE FY97 Group II Traffic Safety Improvements	HRO-000S(255)53292	20.205	77,022	(42,657)
Tudor Road and Lake Otis Parkway Intersection Improvements	HPRL-0001(359)	20.205	518,327	314,652
AMATS Planning PY Carryover	None	20.205	272,537	8,066
2009 AMATS Planning	None	20.205	840,138	(643)
2010 AMATS Planning	None	20.205	840,138	791,848
Girdwood Roads Culvert Improvements	TCSP-TC03(002)54296	20.205	300,000	(17,274)
ISTEA Ship Creek Trail-Design	TEA-0001(133)52499	20.205	352,794	2,719
SEC 5303 FTA Planning-07	AK-80-X017	20.205	270,186	13,129
			<u>26,672,102</u>	<u>3,598,942</u>
MCS CV Enforcement 08	08-PD-001	20.218	31,278	11,819
MCS CV Enforcement 09	09-PD-001	20.218	31,278	20,498
DRE Conference 2010	154AL 10-01-01(H)	20.218	12,030	10,389
			<u>74,586</u>	<u>42,706</u>

Municipality of Anchorage, Alaska

Schedule of Expenditures of Federal Awards, continued

Year ended December 31, 2010

Federal Grantor/Pass-Through Grantor Program Title	Grant No.	CFDA Number	Award Amount	Expenditures
U.S. Department of Transportation, continued				
Pass-Through Alaska Department of Transportation & Public Facilities, continued				
Section 5303 Metropolitan Planning Service Improvement Study Route 7	AK-80-X018 53205	20.505 20.505	\$ 289,394 131,245	\$ 277,540 12,622
			<u>420,639</u>	<u>290,162</u>
Transit Service Program Cluster				
FTA Section 5307 JARC 2010	30370-11-454	20.516	100,000	40,189
FTA Section 5307 U-Med Transit	AK-37-X013	20.516	172,461	9,670
			<u>272,461</u>	<u>49,859</u>
FTA Section 5317 New Freedom	AK-57-X002	20.521	93,708	52,914
ASTEP DUI Enforcement	154AL 10-01-01	20.600	512,160	206,910
ASTEP DUI Enforcement	154AL 11-01-01	20.600	142,426	142,426
ASTEP CIOT Enforcement	402PT 10-06-09	20.600	169,455	85,017
Seat Belt Enforce 09	402PT	20.600	420,792	150,601
Traffic Safety Prosecutor Grant	410K8 10-00-02	20.600	80,000	50,389
Traffic Safety Prosecutor Grant	410K8 11-00-02	20.600	105,737	28,594
Highway Safety Equipment Mini Grant	410K8 10-00-00	20.600	83,470	82,220
Highway Safety Equipment Grant	402PT 11-06-02	20.600	13,720	13,720
			<u>1,527,760</u>	<u>759,877</u>
DUI Enforcement 2nd Quarter	402K8 10-00-00	20.607	122,760	122,760
ASTEP CIOT Enforcement	402PT 11-06-02	20.607	45,401	45,401
			<u>168,161</u>	<u>168,161</u>
Total Pass-Through Programs Alaska Department of Transportation & Public Facilities			<u>29,229,417</u>	<u>4,962,621</u>
Pass-Through Alaska Historic Preservation Office				
KABATA Project	None	20.205	522,000	32,649
Total Pass-Through Program Alaska Historic Preservation Office			<u>522,000</u>	<u>32,649</u>
Total U.S. Department of Transportation			<u>90,718,786</u>	<u>27,497,753</u>
U.S. Environmental Protection Agency				
Direct				
Air Quality 105 2008	A-97073605	66.001	279,453	1,540
Air Quality 105 2009	A-97073606	66.001	303,556	150,769
			<u>583,009</u>	<u>152,309</u>
ANC Air Toxics Monitoring	XA-96070301-0	66.034	221,568	58,055
N Communities Water Extension	XP-96032301	66.202	3,563,400	967,947
Hiland Rd Water Intertie Ph 2	XP-96070501	66.202	1,040,800	382,808
Anchorage Water and Wastewater Utility/ Sand Lake Area Water and Sanitary Sewer	XP-96075701	66.202	3,179,500	998,920
Girdwood Water Improvements	XP-97082701	66.202	2,428,214	1,656,182
			<u>10,211,914</u>	<u>4,005,857</u>
ANC Air Program Initiatives	97087801	66.606	1,988,100	218,264
Brownsfield Cleanup - Peacock Cleaners	BF96085101	66.818	200,000	12,461
Total Direct Programs U.S. Environmental Protection Agency			<u>13,204,591</u>	<u>4,446,946</u>
Pass-Through Alaska Department of Environmental Conservation				
Alaska Clean Water Fund Loan - C-5 A King Rovena Sewer Upgrades	127661	66.458	397,227	55,054
Alaska Clean Water Fund Loan - C-5-1 N Campbell Lk Sewer Upgrade	127671	66.458	348,259	45,343
Alaska Clean Water Fund Loan - Lift Stations 13, 21, 27, 52, 53 Upgrades	130071	66.458	962,335	962,335
Alaska Clean Water Fund Loan - Cope_ Dorbrant Sewer Upgrade	130301	66.458	391,440	184,642
Alaska Clean Water Fund Loan - ERWWTF-HVAC_Upgr / UV Disinfection / Bldg Roof Repl	130321	66.458	3,137,463	2,439,155
Alaska Clean Water Fund Loan - Iris Way Sewer Upgrade	130711	66.458	27,265	27,265
			<u>5,263,989</u>	<u>3,713,794</u>
Alaska Drinking Water Fund Loan - Christensen Drive Water Upgrade	127361	66.468	541,919	541,919
Alaska Drinking Water Fund Loan - DeBarr Klevin-Hoyt Water Upgrade	127461	66.468	774,644	441,910
Alaska Drinking Water Fund Loan - Knik View Intertie-Water	130151	66.468	525,249	514,105
Alaska Drinking Water Fund Loan - Norm - Newt Drive Water Upgrade	130161	66.468	1,418,341	852,808
Alaska Drinking Water Fund Loan - San Ernesto Water Upgrade	130221	66.468	1,222,787	827,393
Alaska Drinking Water Fund Loan - S_Addn_Ph4	130241	66.468	515,032	515,032
Alaska Drinking Water Fund Loan - Well 7 Capacity Upgrade	130271	66.468	1,376,716	1,376,716
Alaska Drinking Water Fund Loan - 68th Ave Redhawk	130431	66.468	489,385	280,459
Alaska Drinking Water Fund Loan - Downtown CIPP Water Improvements	130471	66.468	1,096,983	1,096,983
Alaska Drinking Water Fund Loan - Two-way Radio Upgrade	130491	66.468	232,001	232,001
Alaska Drinking Water Fund Loan - Res_Goldenview-172nd	130921	66.468	2,140,491	2,177,667
Alaska Drinking Water Fund Loan - G Street 6th - 7th Water Main	131021	66.468	389,553	389,553
Alaska Drinking Water Fund Loan - EWTF - Roof and Window Upgrade	131031	66.468	1,206,448	1,206,448
Alaska Drinking Water Fund Loan - AWWTF_Gen-Elec_Rm_Upgr	131281	66.468	876,642	876,642
			<u>12,806,191</u>	<u>11,329,636</u>
Total Pass-Through Programs Alaska Department of Environmental Conservation			<u>18,070,180</u>	<u>15,043,430</u>
Total U.S. Environmental Protection Agency			<u>31,274,771</u>	<u>19,490,376</u>

Municipality of Anchorage, Alaska

Schedule of Expenditures of Federal Awards, continued

Year ended December 31, 2010

<u>Federal Grantor/Pass-Through Grantor Program Title</u>	<u>Grant No.</u>	<u>CFDA Number</u>	<u>Award Amount</u>	<u>Expenditures</u>
U.S. Equal Employment Opportunity Commission				
Direct				
FY 10 Equal Employment Opportunity Cases		30.unknown	\$ 45,700	\$ 45,700
Total U.S. Equal Employment Opportunity Commission			<u>45,700</u>	<u>45,700</u>
Total Schedule of Expenditures of Federal Awards			<u>\$229,037,665</u>	<u>\$ 73,383,284</u>

MUNICIPALITY OF ANCHORAGE

Notes to Schedule of Expenditures of Federal Awards

Year Ended December 31, 2010

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, Anchorage School District, and is presented on the modified-accrual basis of accounting, which is described in Note 1 of Anchorage'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, 2010. 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	\$ 3,555,707	-
Community Development Block Grants - Entitlement Grants	14.218	1,747,542	-
Community Development Block Grants - Section 108 Loan Guarantees	14.248	<u>1,881,182</u>	<u>1,790,000</u>
Total		<u>\$ 7,184,431</u>	<u>1,790,000</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	\$ 2,345,198
Supportive Housing Program	14.235	\$ 1,951
HOME Investment Partnerships	14.239	\$ 873,519
Economic Development Initiative/Special Project, Neighborhood Initiative and Miscellaneous Grants	14.251	\$ 433,803
ARRA Community Development Block Grants	14.253	\$ 450,000
Rivers, Trails and Conservation Assistance	15.921	\$ 14,282
Violence Against Women	16.014	\$ 146,826
Public Health Emergency Preparedness	93.069	\$ 12,487

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

Honorable Mayor and
Members of the Assembly
Municipality of Anchorage

Compliance

We have audited Municipality of Anchorage's (Anchorage's) compliance with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that could have a direct and material effect on each of Anchorage's major state programs for the year ended December 31, 2010. Anchorage's major state programs are identified in the accompanying schedule of state financial assistance. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major state programs is the responsibility of Anchorage's management. Our responsibility is to express an opinion on Anchorage's compliance based on our audit.

Anchorage's basic financial statements include the operations of its component unit, Anchorage School District, which received state awards that are not included in the schedule of state financial assistance for the year ended December 31, 2010. 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.

Honorable Mayor and
Members of the Assembly
Municipality of Anchorage

In our opinion, Anchorage complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended December 31, 2010. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* and which is described in the accompanying schedule of findings and questioned costs as item 2010-06.

Internal Control Over Compliance

Management of Anchorage is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to state programs. In planning and performing our audit, we considered Anchorage's internal control over compliance with the requirements that could have a direct and material effect on a major state program in order to determine 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 the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Anchorage's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as item 2010-06. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Honorable Mayor and
Members of the Assembly
Municipality of Anchorage

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, 2010, and have issued our report thereon dated May 25, 2011. Our report includes 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 18 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.

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

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

Mikunda, Cottrell & Co.

Anchorage, Alaska
May 25, 2011

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance

Year ended December 31, 2010

<u>State Grantor Program Title</u>	<u>Grant No.</u>	<u>Award Amount</u>	<u>Expenditures</u>
Alaska Department of Administration			
Major Programs:			
FY 10 Public Employees' Retirement System - HB310 (1/1/10 thru 6/30/10)	None	\$ 4,337,234	\$ 4,337,234
FY 10 Public Employees' Retirement System - HB81 (7/1/10 thru 12/31/10)	None	5,530,302	5,530,302
Total Alaska Department of Administration		<u>9,867,536</u>	<u>9,867,536</u>
Alaska Department of Commerce, Community & Economic Development			
Major Programs:			
Harry J. McDonald Memorial Center Expansion	06-DC-301	1,000,000	931,576
100th Avenue Extension: Minnesota Drive to King Street	07-DC-374	7,000,000	624,993
Harry J. McDonald Center Expansion	07-DC-401	1,000,000	403,428
Mountain View Drive Corridor Upgrade	07-DC-408	4,500,000	449,699
Anchorage - Fire Department Training Center Relocation	08-DC-197	9,000,000	4,845,459
Anchorage - 72nd Ave Upgrade - Brayton to Lake Otis Pkwy	08-DC-398	9,700,000	4,362,595
Anchorage - 88th Avenue Upgrade Lake Otis to S. Circle	08-DC-399	4,200,000	3,229,097
Eagle River Fire Station 11 Expansion Project	08-DC-440	496,000	361,728
Old Seward Highway Upgrade from O'Malley to Brandon	08-RR-016	1,300,000	316,548
Mountain Air Drive/Hillside Drive Extension	09-DC-072	4,500,000	403,246
Road Construction Funding Inflation Adjustments	09-DC-075	2,000,000	580,229
Yosemite Drive Area Drainage Improvements	09-DC-081	500,000	400,385
40th Avenue Extension Lake Otis Prkwy to Dale St	09-DC-162	10,000,000	3,560,156
9th Avenue Safety Reconstruction - L St to Latouche St	09-DC-168	4,500,000	3,535,112
Jewel Lake Rd Construction of Missing Ped and Storm Drains	09-DC-185	500,000	330,632
Raspberry Rd Upgrade - Arctic Blvd to C St	09-DC-189	1,100,000	733,030
Tudor Ctr Drive Extension - Tudor Rd to 48th Ave	09-DC-199	8,000,000	1,049,503
Flooding, Glaciation, and Drainage Matching Program	09-DC-387	2,000,000	377,471
Intersection and Traffic Safety Matching Program	09-DC-392	5,000,000	873,612
Pavement Rehab Matching Program	09-DC-414	5,000,000	331,118
Pedestrian Safety and Rehab Improvements Matching Program	09-DC-415	1,000,000	473,264
Port of Anchorage Expansion	10-DC-001	10,000,000	10,000,000
Egan Center Cruise Passenger Staging Upgrades	10-DC-009	1,000,000	586,766
Port of Anchorage Expansion	10-DC-010	10,000,000	10,000,000
Fire Station #6 Replacement	11-DC-060	6,000,000	535,147
Glenn Highway/Eagle Glen Subdivision Area Drainage	11-DC-066	2,600,000	310,125
Independence Drive Upgrade and Extension	11-DC-073	1,600,000	1,456,990
Port of Anchorage Expansion	11-DC-135	20,000,000	20,000,000
FY10 Community Revenue Sharing Program	None	15,053,452	15,053,452
Total Major Programs		<u>148,549,452</u>	<u>86,115,361</u>
Non-Major Programs:			
South Fork Chester Creek Channel Restoration	13072	1,000,000	(133,249)
East Anchorage Muldoon Ball Field Development	03-DC-014	150,000	(69,519)
ASD Ursa Major Health & Safety Improvements	03-DC-059	20,000	150
ASD Ursa Minor Health and Safety Improvements	03-DC-060	20,000	1,497
Legislative Grants Traffic Speed Hump	05-DC-009	4,000	3,920
ASD Dimond HS Peer M/C/V Abtmt. Prog	05-DC-018	35,000	2,434
ASD Goldenview MS Culvert Replacement	05-DC-020	40,000	1,040
ASD Huffman School Intercom Replacement	05-DC-021	11,000	10,837
ASD Rabbit Creek Rehab. & Planning	05-DC-030	40,000	16,723
Bowman School - Traffic Pattern Revision	06-DC-238	35,000	637
Gladys Wood Elementary Renovation Planning	06-DC-243	65,000	1,852
Music Supplies and Equipment, Service High School	06-DC-250	20,000	1,066
Ocean View Elementary - Water System Improvements	06-DC-252	50,000	3,538
Supplies and Equipment, Campbell Elementary School	06-DC-258	40,000	4,333
Supplies and Equipment, Taku Elementary School	06-DC-263	20,000	130
Technology and Book Grants, Bartlett High School	06-DC-264	5,000	1,512
Technology and Book Grants, Ptarmigan School	06-DC-272	6,000	5,180
Technology and Book Grants, Williwaw School	06-DC-276	6,000	127
Chugiak Volunteer Fire Department Brush Truck	06-DC-284	85,000	83,300

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2010

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
Gambell Street/Seward Highway Pedestrian/Street Safety Improvements	06-DC-297	\$ 70,000	\$ 22,490
Girdwood Volunteer Fire Department Rescue Boat	06-DC-299	45,000	2,631
Strawberry Road/Jewel Lake Road Intersection Improvements	06-DC-315	1,300,000	9,999
Yosemite Drive Road and Drainage Improvement Plan at Eagle Rim	06-DC-318	500,000	6
72nd Avenue, Spruce Street, Lore Road Upgrade, Lake Otis Parkway to Abbott Loop Road	06-DC-354	8,000,000	4,735
80th Avenue Upgrade, Lake Otis Parkway to Spruce Street	06-DC-355	4,000,000	230,162
80th Avenue Upgrade, Lake Otis Parkway to Spruce Street	06-DC-356	4,500,000	58,854
13th/Gambell Safety Improvements	07-DC-376	65,000	11,272
32nd Avenue Upgrade Muldoon Road to Brookridge Drive	07-DC-377	300,000	25,289
42nd Avenue Improvements-Lake Otis Parkway to Florina Street	07-DC-379	100,000	22,797
Fairview Recreation Center Maintenance/Repair	07-DC-397	150,000	9,000
Jewel Lake Road Pedestrian Facilities Strawberry Road to 84th	07-DC-402	275,000	83,033
Kaboom Project at Williwaw Park	07-DC-403	85,000	63,592
Lower Fire Lake Dam Reconstruction	07-DC-406	265,000	1,937
Multidisciplinary Arts and Cultural Center (Carey Building)	07-DC-409	200,000	58,882
Northeast Anchorage Area Traffic Calming and Pedestrian Improvements	07-DC-410	150,000	5,615
Pine St Drainage Improvements-6th Ave to DeBarr Road	07-DC-414	250,000	2,972
Preliminary Engineering Report for Mid Huffman/DeArmoun Area	07-DC-417	175,000	18,843
Anchorage Fire Department-Regional Fire Training Center Design and Construction	07-DC-421	9,000,000	258,669
ASD- Abbott Loop Elementary School Books, Supplies and Computer Upgrades	07-DC-426	30,000	4,158
ASD- Chester Valley Elementary Technology, Book and Capital Improvements	07-DC-433	20,000	10,754
ASD- Chinook Elementary PTA - School Supplies/Books	07-DC-434	10,000	116
ASD- Clark Middle School Technology, Book, and Capital Improvement Grant	07-DC-435	4,500	33
ASD- Denali Elementary School - School Supplies/Books	07-DC-437	5,000	297
ASD- Dimond High School PTA - School Supplies/Books	07-DC-438	10,000	1,526
ASD- Dimond High School Science Supplies	07-DC-439	20,000	1,276
ASD- Government Hill Elementary School, School Supplies/ Books	07-DC-445	5,000	2,852
ASD- Government Hill, Technology and Book Grants	07-DC-446	10,000	132
ASD- Northern Lights ABC School, School Books, Supplies and Computer Upgrades	07-DC-457	30,000	2,038
ASD- O'Malley Elementary School e-Macs Computers and Supplies	07-DC-460	10,000	2,902
ASD- Rabbit Creek Elementary School - Emergency Preparedness and Supply Kits	07-DC-465	5,500	205
ASD- Russian Jack Elementary School Computer Lab Upgrade	07-DC-468	20,000	4,881
ASD- South Anchorage High School - Microbiology Supplies - Micropipettes	07-DC-474	10,000	277
ASD- Technology and Book Grants to Schools in Senate District M	07-DC-478	59,000	(3)
ASD- Technology, Books and Educational Supply Grants in HD 24	07-DC-479	50,000	180
Anchorage - 13th and Gambell Lighting/Safety Improvements	08-DC-162	55,000	5,160
Anchorage - 76th Overlay - King Street to Old Seward	08-DC-163	150,000	2,099
Abbott Loop Elementary Smart Boards & Library Supplies	08-DC-164	10,000	630
Abbott Loop Elementary Technology Upgrades	08-DC-165	35,000	3,331
Anchorage - Anchorage Senior Center Renovation and Planning	08-DC-167	800,000	12,290
Anchorage - Anchorage Wide Area Radio Network	08-DC-168	4,111,000	20,065
Anchorage - C Street at Klatt Intersection Safety	08-DC-172	250,000	95
Campbell Elementary School Supplies, Equipment, Training, Remedial Instruction, Paint, Library and Kitchen Repairs	08-DC-173	175,000	86,309
Anchorage - Canton Loop Area Drainage Ditch Replacement Design and Construction	08-DC-175	50,000	16,829
Chester Valley Elementary Computer and Educational Software Upgrades	08-DC-177	17,000	206
Chester Valley Elementary School Grant	08-DC-178	5,000	280
Denali Elementary School Technology, Books and Supplies Grant	08-DC-186	10,000	511
Anchorage - Fire Department Funding for Laptop Computers, Software, Rescue Equipment and Fire Education Material	08-DC-192	87,000	40
Anchorage - Fire Station #3 Upgrades and Laptop Computers	08-DC-198	80,000	15,902
Anchorage - Flooding and Glaciation Project Matching Program	08-DC-200	1,000,000	1,072
Anchorage - Intersection Safety Matching Program	08-DC-207	500,000	205,225
Anchorage - Mt. Baldy Trailhead Access Improvements	08-DC-214	375,000	4,276
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	1,457
Nunaka Valley Elementary School Grant	08-DC-218	20,000	271

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2010

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
Anchorage - Pavement Rehab Matching Program-Road Improvements	08-DC-219	\$ 2,500,000	\$ 119,914
Anchorage - Pedestrian Safety Rehabs And Connections	08-DC-220	500,000	161,712
Anchorage - People Mover Buses and AnchorRides Fleet Matching Program	08-DC-222	460,529	75,000
Russian Jack Elementary School Digital Learning Upgrades	08-DC-231	11,500	10,779
Anchorage - Signal System Emergency Vehicle Pre-Emption	08-DC-238	950,000	119,992
Taku Elementary School Technology, Books and Educational Supplies Grant	08-DC-241	5,000	651
Anchorage - Road Construction Funding Inflation Adjustments	08-DC-400	9,000,000	206,087
School District Lockdown Hardware for Area High Schools	08-DC-401	1,800,000	137,490
School District Security System Upgrades at Area Schools	08-DC-402	2,675,000	82,962
Abbott Loop Traffic and Pedestrian Safety	08-DC-434	150,000	9,320
Bartlett High School Gym Lighting Upgrade	08-DC-437	30,000	6,877
Hanshaw - Emergency Comm Syst	08-DC-442	15,000	703
Hanshaw - Replace Lockers	08-DC-443	100,000	2,572
Service High School Emergency Response	08-DC-445	190,000	9,401
Taku Elementary Storm Drain Rep/Supp	08-DC-446	50,000	11,131
Turnagain Traffic and Pedestrian Safety	08-DC-447	150,000	51,973
Tyson Elementary Repair and Upgrades	08-DC-448	20,000	680
Williwaw Elementary Pub Address System	08-DC-449	20,000	(320)
Wonder Park - Repair/Upgrades	08-DC-450	40,000	(10,291)
Department of Cultural and Recreational Services for Fish Creek Trail Development	08-RR-011	73,500	8,198
Department of Cultural and Recreational Services for Jewel Lake Playground Safety Upgrade and Site Amenities	08-RR-012	73,500	70,108
Spenard Recreation Improvements	08-RR-017	112,270	11,447
11th Avenue Road Upgrade - Muldoon Road to Boston St	09-DC-056	500,000	32,381
72nd Avenue Meadow Drainage	09-DC-057	280,000	39,869
Abbott Loop Community Park Ball Field Surface & Playground Improvements	09-DC-058	250,000	14,778
Bayshore Elementary Books for Library	09-DC-059	42,000	18,842
Bayshore Elementary Printers and Video Camera for Computer Lab	09-DC-060	17,000	2,797
Bluebell Drive Reconstruction	09-DC-061	600,000	42,911
Cherry St Overlay - 6th to 10th Avenue	09-DC-063	200,000	2,170
Dimond High School Texts and Supplies	09-DC-065	20,000	3,401
Mears Middle School - Furnish 32 Classrooms	09-DC-071	169,600	(712)
O'Malley Elementary iMac Computers	09-DC-073	30,000	22,329
Russian Jack/Muldoon Weed and Seed Program Support	09-DC-076	50,000	7,500
Service High School Football Field Turf Design	09-DC-077	500,000	9,478
Service High School Vo-tech Building and Trade Supplies	09-DC-078	20,000	6,070
Totem East Anchorage Ball Fields	09-DC-080	250,000	5,413
120th Avenue Pedestrian and Road Safety Upgrade - Oceanview Elem	09-DC-161	600,000	8,747
6th Avenue Reconstruction - Patterson St to Muldoon Rd	09-DC-163	2,900,000	25,603
73rd Avenue Upgrade - Petersburg St to Basel St	09-DC-164	1,200,000	19,729
74th Avenue Upgrade - Petersburg St to Basel St	09-DC-165	1,200,000	14,987
79th Avenue Upgrade - Hartzell Rd to Petersburg St	09-DC-166	475,000	249,858
Abbott Loop Elementary School Purchase New Art Room Supplies	09-DC-169	12,000	329
Airport Heights Elementary School Furniture Replacement	09-DC-171	15,000	345
Arlene St Safety and Curb Improvements - 70th to 71st Ave	09-DC-172	60,000	58,314
Baxter Elementary School - Exterior Panel Upgrade	09-DC-173	30,000	980
Chugiak Birchwood Eagle River Rural Road Service Area	09-DC-177	1,000,000	110,081
Downtown Traffic and Pedestrian Safety Improvements	09-DC-178	3,000,000	60,825
Edward St Safety Upgrade - 6th Ave to Debarr Rd	09-DC-181	3,500,000	101,484
Glenn Highway/Eagle Glen Subdivision Area Drainage	09-DC-182	550,000	204,121
Hanshaw Middle School Purchase Computers and Equipment	09-DC-183	117,500	53,398
Kasuun Elementary School Purchase and Install School Sign	09-DC-186	15,000	151
Rabbit Creek Elementary School Classroom & Computer Lab	09-DC-188	18,000	(5,550)
South High School Artificial Turf Field Design	09-DC-193	500,000	53,207
Swimming Pools, Upgrades	09-DC-195	2,000,000	1,521
Taku Elementary School Purchase of Emergency Preparedness	09-DC-196	7,500	187

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2010

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
Taku Elementary School Roof Repair Over Main Office Hallway	09-DC-197	\$ 10,000	\$ 9,715
Clitheroe Center - Retrofit Facility for Secure Treatment of Chronic Substance Abuse	09-DC-360	435,000	11,396
Anchorage Veterans' Memorial Improvements	09-DC-363	250,000	58,557
Blueberry St/Northern Lights Blvd Area Pedestrian Safety	09-DC-366	190,000	67,900
Campbell Elementary School Climbing Wall Installation	09-DC-367	16,400	43
Central Middle School Ice Rink Reconstruction	09-DC-368	10,000	37
Central Middle School Stage Floor Refining	09-DC-369	20,000	944
Chinook Elementary School Purchase New Computers for Classrooms	09-DC-370	65,000	2,994
Cranberry St Trail Reconstruction - Boom Circle to 91st Avenue	09-DC-372	200,000	196,000
Creekside Park Elementary School - New Computers for Classrooms	09-DC-373	25,000	23,498
Denali Elementary School Computers Purchase	09-DC-374	38,000	4,231
East High School - Communication Closet Repairs	09-DC-375	50,000	2,053
Fire Department Station 15 Construct Storage Area	09-DC-378	3,000	2,940
Fire Department Station 3 Replacement	09-DC-379	6,000,000	254,640
Fire Department Station 5 Renovation	09-DC-380	4,500,000	134,494
Fire Department Station 5 Thermal Imaging Camera	09-DC-381	13,000	1,086
Fire Department Station 7 Wi-Fi Equipment and Improvements	09-DC-384	2,000	1,960
Fire Lake Elementary School Library/Technology Upgrades	09-DC-386	35,000	(258)
Inlet View Elementary Computers and Technology Upgrades	09-DC-391	43,000	6,784
Kincaid Elementary School - New Computers for Computer Lab	09-DC-394	50,000	1,948
King Career Center - New Partitions for Classrooms	09-DC-395	30,000	196
Loussac Library Fire, Security and Lighting Upgrades	09-DC-399	2,050,000	161,645
Master Planning for West High School and Romig Middle School	09-DC-400	900,000	265,737
Mountain View Dr Pedestrian Safety Flower to McCarrey St	09-DC-401	90,000	22,189
Mountain View Elementary School - CCTV / Security System Upgrade	09-DC-402	78,500	3,979
Mountain View Library Education Books and Library Materials	09-DC-403	35,000	(14)
Mt. Sputt Elementary School Technology Upgrades	09-DC-404	30,000	9,450
Muldoon Elementary School Projectors and Laptops	09-DC-405	40,000	1,185
Northeast Anchorage Traffic and Pedestrian Safety	09-DC-407	160,000	246
Northeast Community Patrol	09-DC-408	2,500	50
Northern Lights Blvd Sound and Traffic Barrier	09-DC-409	1,500,000	72,169
Northwood Elementary School New Program Textbooks	09-DC-410	25,000	2,467
Nunaka Valley Community Patrol	09-DC-411	2,500	50
Polaris K-12 School Theatre Project Phase II	09-DC-416	70,000	30,118
Ptarmigan Elementary School Walking Trail Upgrades	09-DC-419	25,000	1,216
Rogers Park Area Traffic and Pedestrian Safety	09-DC-420	160,000	14,912
Russian Jack Elementary School Technology Upgrades	09-DC-423	38,500	32,618
Sand Lake Elementary School - Purchase Books and Materials	09-DC-424	20,000	4,784
SAVE High School Roadside Curb Replacement	09-DC-426	30,000	1,466
Susitna Elementary School - Library Books and Supplies	09-DC-428	5,000	265
Tudor Elementary School Asphalt and Sidewalk Repairs	09-DC-429	5,000	242
Turnagain Area Traffic and Pedestrian Safety	09-DC-430	160,000	3,828
Turnagain Elementary School Computer Lab	09-DC-431	71,000	6,944
University Lake Park Improvements	09-DC-432	25,000	2,799
Valley of The Moon Park Upgrades	09-DC-433	375,000	260,868
Willow Crest Elementary School Book and Technology Grant	09-DC-437	10,000	331
Winterberry Charter School Technology, Books and Supplies Grant	09-DC-438	10,000	2,559
Wonder Park Elementary School - New Computers for Computer Lab	09-DC-439	45,000	(199)
Victor Road - Dimond Boulevard to 100th Ave Upgrade	09-DC-564	14,000,000	139,962
Safety Improvements to 42nd Ave from Lake Otis Pkwy to Florida St	09-RR-014	58,800	1,500
Traffic and Pedestrian Safety Improvements	09-RR-016	21,603	21,118
Sahlee Subdivision Trail Connect	09-RR-021	33,500	33,500
100th Avenue Extension Phase II Minnesota Drive to C Street	11-DC-001	6,000,000	120,000
13th Ave Gateway Element Improvements	11-DC-002	100,000	2,000
40th Ave Extension - Piper Street to Dale Street	11-DC-003	3,000,000	60,000
42nd Avenue Traffic and Safety Improvements	11-DC-004	250,000	5,000

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2010

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
Abbott Loop Elementary School Library Books	11-DC-005	\$ 15,000	\$ 150
Abbott Loop Elementary School Projectors & Document Cameras	11-DC-006	20,000	150
Abbott Loop Traffic Calming Improvements	11-DC-007	120,000	6,304
Airport Heights Elementary School Technology	11-DC-008	20,000	1,415
Anchorage Golf Course Improvements	11-DC-009	190,000	23,418
Anchorage Neighborhood Crime Watch - Community Action Policing	11-DC-011	40,000	1,829
Anchorage Senior Center Upgrades	11-DC-012	770,000	27,205
Aquarian Center School Emergency Lighting	11-DC-013	20,000	150
Arctic Boulevard Chester Creek Flooding	11-DC-014	150,000	105,689
Autumn Lane/Valley Street/Ryoaks Place Area Road and Drainage Rehab	11-DC-015	175,000	26,802
Bartlett High School Interactive Whiteboards	11-DC-016	50,000	150
Baxter Elementary School Classroom Technology Equipment	11-DC-017	15,000	150
Bayshore Elementary School Interactive Whiteboards	11-DC-018	61,000	150
Bayshore Elementary School Security Upgrade	11-DC-019	100,000	750
Bayshore LED Street Lighting Upgrades	11-DC-020	150,000	7,483
Bear Valley Elementary School Replace Televisions in Classrooms	11-DC-021	9,500	150
Begich Middle School Lighting for Track and Field	11-DC-022	200,000	750
Begich Middle School Science Program Supplies	11-DC-023	2,700	2,629
Begich Middle School Stream Gauge and Weather Shelter	11-DC-024	1,500	150
Birch Road Rut Repair - Abbott Road to O'Malley Road	11-DC-025	100,000	2,000
Boniface Parkway Pedestrian and Bike Path Improvements - Debarr Road to 20th Avenue	11-DC-026	100,000	2,000
Campbell Airstrip Road Upgrade - Mile 0.3 to 0.7 (Pedestrian/ Bike Trail)	11-DC-028	250,000	6,935
Campbell Elementary School Computer Software	11-DC-029	9,000	150
Campbell Elementary School Mobile Computer Lab	11-DC-030	40,000	150
Campbell Elementary School Projectors and Document Cameras	11-DC-031	32,000	150
Centennial Park Upgrades, Repairs and Improvements	11-DC-032	500,000	10,000
Central Middle School Interactive Whiteboards	11-DC-033	38,400	150
Chester Valley Elementary School Equipment & Software	11-DC-034	53,900	150
Chinook Elementary School Construct Gym Storage Area	11-DC-035	12,000	150
Chinook Elementary School Entryway Improvements	11-DC-036	20,000	150
Chinook Elementary School Gym Floor Protective Cover	11-DC-037	7,000	150
Chinook Elementary School Physical Education Equipment	11-DC-038	2,500	285
Chinook Elementary School Wash Station and Drinking Fountain Replacement	11-DC-039	6,000	150
Chugach Elementary School Computers	11-DC-040	44,000	150
Chugiak Birchwood Eagle River Rural Road Service Area - Road and Drainage Rehabilitation	11-DC-041	775,000	15,500
Chugiak High School Field ADA Improvements	11-DC-042	300,000	18,552
Chugiak Senior Center Electrical Upgrades	11-DC-043	165,000	164,452
Chugiak to Eagle River Drainage Improvements	11-DC-044	30,000	600
College Gate Elementary School Playground Equipment	11-DC-045	50,000	50,000
Cordova Street Pedestrian and Bicycle Study - 3rd Avenue to 16th Avenue	11-DC-046	60,000	1,200
Creekside Park Elementary School Library Books	11-DC-047	20,000	150
Creekside Park Elementary School Sidewalk Repairs	11-DC-048	6,200	150
Police Department - Crime Scene Investigation Vehicle	11-DC-049	410,000	8,200
Denali Montessori School Computer Lab Equipment	11-DC-050	10,300	2,760
Dimond High School Advanced Placement Teacher Training	11-DC-051	10,000	150
Dimond High School Computers	11-DC-052	42,000	150
East Anchorage Plan	11-DC-053	80,000	1,600
ARRA Justice Assistance Grant	11-DC-054	29,000	26,332
East High School Library Resources	11-DC-055	5,000	1,667
Emergency Medical & Fire Fighting Protective Equipment	11-DC-057	150,000	3,000
Fairview Elementary School Book and Technology Grant	11-DC-058	30,000	150
Fire Lake Elementary School Physical Education Program	11-DC-059	10,000	150
Fire Station #9 Remodel	11-DC-061	5,000,000	100,000
Girdwood K-8 School Purchase New Computers for Mobile Computer Lab	11-DC-062	35,000	676
Gladys Wood Elementary School Purchase Multimedia Equipment	11-DC-063	26,000	150
Gladys Wood Elementary School Classroom Walls and Storage	11-DC-064	48,000	150

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2010

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
Gladys Wood Elementary School Lunchroom Tables	11-DC-065	\$ 15,000	\$ 150
Golden View Drive Intersection and Safety Upgrade - Rabbit Creek Road to Romania Drive	11-DC-067	3,000,000	60,000
Goldenvue Middle School Cabinet Installation	11-DC-068	15,000	11,017
Government Hill Elementary School After-School Program Equipment	11-DC-069	13,000	150
Government Hill Elementary School Computer Software	11-DC-070	3,600	150
Hanshew Middle School Interactive Whiteboards	11-DC-071	110,000	750
Huffman Road Subdrain Extension	11-DC-072	50,000	1,000
Inlet View Elementary School Library Books	11-DC-074	15,000	987
Inlet View Elementary School Outdoor Running Track	11-DC-075	24,000	150
Intersection Safety and Congestion Relief Matching Program	11-DC-076	5,000,000	100,000
Kasuun Elementary School Digital Projectors	11-DC-078	20,000	150
Kasuun Elementary School Laptop Computers	11-DC-079	25,000	150
Kincaid Elementary School Replacement Computers	11-DC-080	11,000	7,894
Kincaid Elementary School Technology Upgrades	11-DC-081	20,000	150
King Career Center Refrigeration and Freezer Replacements	11-DC-082	50,000	150
King Career Center Solar Panels Study	11-DC-083	10,000	150
Klatt Elementary School Cafeteria Tables	11-DC-084	7,500	1,556
Klatt Elementary School Exterior Siding Repair	11-DC-085	15,000	161
Klatt Elementary School Sound System Purchase	11-DC-086	30,000	150
Klatt Road Pedestrian Facilities - C Street Trail via Appia Road (North Side)	11-DC-087	250,000	5,000
Lake Hood Elementary School Book and Technology Grant	11-DC-088	10,000	150
Lake Hood Elementary School Cameras and Projectors	11-DC-089	13,000	150
Lake Hood Elementary School Mobile Computer Lab	11-DC-090	10,000	150
Lake Hood Elementary School Printers	11-DC-091	1,000	100
Lake Otis Elementary School Rock Climbing Wall	11-DC-092	10,000	150
Lake Otis Parkway at Abbott Loop Elementary School Flashing Lights	11-DC-093	75,000	1,500
Lake Otis Parkway Pedestrian Safety - 20th Avenue to Northern Lights Boulevard	11-DC-094	250,000	5,000
Latouche and Annapolis Pedestrian Safety	11-DC-095	215,000	4,300
Loussac Library	11-DC-096	1,000,000	20,000
McLaughlin Secondary School Science Lab Conversion	11-DC-097	60,000	7,761
Meadow Street to Petersburg Street Drainage	11-DC-098	1,620,000	32,400
Mears Middle School Computer Lab Completion	11-DC-099	45,000	150
Mears Middle School Locker Replacement	11-DC-100	520,000	750
Mears Middle School Water Heater Replacement	11-DC-101	15,000	15,000
Mirror Lake Elementary School Library and Technology Upgrades	11-DC-102	7,500	150
Mount Spurr Elementary School Classroom Space Renovations	11-DC-103	35,000	150
Mountain Park and Robin Hill Road and Drainage Improvements	11-DC-104	145,200	2,904
Mountain View and Russian Jack Park Vandalism Prevention Program	11-DC-105	50,000	1,000
Mountain View Elementary School Boiler Replacement and Repairs	11-DC-106	75,000	150
Mountain View Elementary School Cameras and Projectors	11-DC-107	6,250	150
Mountain View Elementary School Communications Closet Ventilation (Rm 38)	11-DC-108	50,000	150
Mountain View Elementary School Lexia Reading Program Licenses	11-DC-109	6,500	150
Mountain View Public Library - Outdoor Reader Board Sign and Book Acquisition	11-DC-110	6,000	120
Muldoon Community Park	11-DC-111	1,000,000	20,000
Muldoon Elementary School Asphalt and Sidewalk Repairs	11-DC-112	80,000	150
Muldoon Elementary School Cameras	11-DC-113	5,000	3,930
Muldoon Road at Duben Street Pedestrian Safety	11-DC-114	150,000	3,000
Newby Avenue Repair and Renovation	11-DC-115	136,000	2,720
North Star Elementary School Book and Technology Grant	11-DC-116	15,000	150
North Star Elementary School Cameras and Projectors	11-DC-117	7,000	150
North Star Elementary School Mobile Computer Lab	11-DC-118	15,000	150
Northern Lights Boulevard Bike Pathway Rehabilitation - Lake Otis Parkway to Seward Highway	11-DC-119	150,000	3,000
Northwood Elementary School Audio Book Library	11-DC-120	1,400	340
Northwood Elementary School Book and Technology Grant	11-DC-121	15,000	2,147
Northwood Elementary School Sidewalk Repairs	11-DC-122	11,000	150

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2010

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
Northwood Elementary School Sign	11-DC-123	\$ 9,000	\$ 150
Nunaka Valley Elementary School Heat Exchanger	11-DC-124	50,000	150
Nunaka Valley Facility Improvement Plan	11-DC-125	50,000	1,000
Nunaka Valley Street and Pedestrian Upgrades	11-DC-126	50,000	1,000
Ocean View Elementary DVD/TV Compatible Equipment Purchase and Installation	11-DC-127	32,000	150
Ocean View Elementary Sound System and Stage Improvements	11-DC-128	15,000	150
Old Eagle River Road Upgrade (RTP) Monte Road to Baranoff Avenue	11-DC-129	4,000,000	83,083
Orion Elementary School Classroom Equipment Purchase	11-DC-130	4,000	150
Pavement Rehab Matching Program	11-DC-131	5,340,500	106,810
Pedestrian Safety and Rehabilitation Matching Program	11-DC-132	1,000,000	23,424
Pioneer Home Sidewalk Safety Replacement	11-DC-133	25,000	24,171
Polaris K-12 School Science Kits, Lab Equipment and Genetic Instruments	11-DC-134	18,500	11,212
Ptarmigan Elementary School Cameras	11-DC-136	5,000	150
Rainbow Avenue Drainage - East of Gregory Road	11-DC-137	50,000	1,000
Rogers Park Elementary School Computers and Training	11-DC-138	40,000	150
Rogers Park Elementary School Multipurpose Room Retrofit	11-DC-139	25,000	150
Romig Middle School Book and Technology Grant	11-DC-140	25,000	150
Romig Middle School Interactive Whiteboards	11-DC-141	50,000	150
Russian Jack Elementary School Playground Equipment	11-DC-142	10,000	150
Russian Jack Springs Park	11-DC-143	300,000	6,000
SAVE High School Multimedia Computer Lab	11-DC-144	34,000	150
Scenic Park Elementary School Cameras and Projectors (HD 17-32)	11-DC-145	15,000	4,081
School District Child in Transition Tutoring (HD 17-32)	11-DC-146	25,000	3,565
Service High School Athletic Equipment (HD 17-32)	11-DC-147	112,700	13,683
Service High School Classroom Technology Upgrades (HD 17-32)	11-DC-148	40,000	150
Service High School World Language Department Program (HD 17-32)	11-DC-149	15,000	150
Sitka Street Culvert Replacement	11-DC-150	60,000	1,200
South High School Athletic Fields Artificial Turf Improvements and Installation (HD 17-32)	11-DC-151	1,354,000	1,500
Spring Hill Elementary Technology Upgrades	11-DC-152	50,000	150
SRW Road and Drainage Phase II	11-DC-153	250,000	14,364
Stellar Secondary School Book and Technology Grant	11-DC-154	15,000	150
Stellar Secondary School Computer Lab Wiring	11-DC-155	20,000	2,062
Stellar Secondary School Library Chairs and Equipment	11-DC-156	1,000	100
Stellar Secondary School Library Shelves and Furniture	11-DC-157	4,000	1,848
Stellar Secondary School Mobile Computer Lab	11-DC-158	38,000	20,395
Stellar Secondary School Replace Lighting Improvements (HD 17-32)	11-DC-159	1,000	100
Stellar Secondary School Water Heater Replacement	11-DC-160	12,000	9,182
Street Light Energy Conservation Upgrades	11-DC-161	500,000	10,000
Susitna Elementary School Classroom Computer Tables (HD 17-32)	11-DC-162	15,000	150
Susitna Elementary School Interactive Whiteboards (HD 17-32)	11-DC-163	8,000	150
Susitna Elementary School Mobile Computer Lab	11-DC-164	14,000	150
Susitna Elementary School Multimedia	11-DC-165	18,000	150
Susitna Elementary School Purchase Wireless Clickers	11-DC-166	10,000	150
Taku Elementary School Wireless Internet Access	11-DC-167	30,000	150
Toilsome Hill Drive/Glen Alps Road/Canyon Road Improvements Phase II	11-DC-168	2,500,000	50,000
Traffic Calming and Pedestrian Safety	11-DC-169	350,000	7,000
Trailside Elementary School Computer Lab Software	11-DC-170	10,000	150
Trailside Elementary School Computers	11-DC-171	30,000	28,287
Tudor Elementary School Technology, Books and Supplies Grant	11-DC-172	31,800	150
Turnagain Boulevard Area Flooding and Glaciation	11-DC-173	150,000	3,000
Turnagain Elementary School Interactive Whiteboards	11-DC-174	60,000	150
Turnagain Street/Boulevard Engineering Study - Northern Lights Boulevard to Spenard Road	11-DC-175	200,000	4,000
Tyson Elementary Intercom/Bell/Clock System	11-DC-176	123,000	750
Wendler Middle School Electric Sign (HD 17-32)	11-DC-177	27,000	150
West High School Technology and Equipment	11-DC-178	140,000	750
Whaley Center Life Skills Classroom Kitchen Upgrades	11-DC-179	10,000	150

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2010

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
William Tyson Elementary School Computers and Printers	11-DC-180	\$ 25,000	\$ 9,216
William Tyson Elementary School Purchase Classroom Televisions	11-DC-181	15,000	150
Willow Crest Elementary School Book and Technology Grant	11-DC-182	15,000	853
Willow Crest Elementary School Interactive Whiteboard	11-DC-183	8,000	150
Willow Crest Elementary School Library Books and Supplies	11-DC-184	27,000	2,996
Willow Crest Elementary School Playground Equipment Upgrades	11-DC-185	40,000	150
Wonder Park Elementary School Interactive Whiteboards	11-DC-186	99,250	150
Passed Through The Anchorage Park Foundation:			
Chester Creek Sports Complex	07-DC-038	100,000	100,000
Total Non-Major Programs		<u>162,645,902</u>	<u>7,044,719</u>
Total Alaska Department of Commerce, Community & Economic Development		<u>311,195,354</u>	<u>93,160,080</u>
Alaska Department of Education & Early Development			
Non-Major Programs:			
Net Lender 2010		12,930	12,930
Public Library Assistance		31,750	28,675
Public Library Assistance		37,800	8,932
Total Alaska Department of Education & Early Development		<u>82,480</u>	<u>50,537</u>
Alaska Department of Environmental Conservation			
Major Programs:			
Girdwood WWTF Upgrade	13075	8,080,000	384,591
		<u>8,080,000</u>	<u>384,591</u>
Non-Major Programs:			
C St at Chester Creek OGS/Outfall Upgrades DPW 00-27	13044	859,393	(1)
Kloep Station Sand Storage 99-20a	13067	481,233	23,428
AWWTF Disinfection Upgrade	13074	2,206,000	260,263
Knik View Water Project	13073	833,078	93,301
ADEC Hazmat Response Team 99	ADEC-MOU	310,500	3,488
USFS Hazmat Response Equipment	None	10,000	423
USFS Hazmat Response Equipment	None	10,000	9,477
Total Non-Major Programs		<u>4,710,204</u>	<u>390,379</u>
Total Alaska Department of Environmental Conservation		<u>12,790,204</u>	<u>774,970</u>
Alaska Department of Health & Social Services			
Major Programs:			
Community Health Nursing	601-10-175	873,921	445,028
Community Health Nursing	601-11-175	1,448,686	438,772
Human Services Community Matching Grant	605-10-012	910,489	346,619
Human Services Community Matching Grant	605-11-012	1,034,137	622,953
Total Major Programs		<u>4,267,233</u>	<u>1,853,372</u>
Non-Major Programs:			
Child Care Licensing	604-10-940	13,838	13,838
Coordinated Transportation	607-10-114	148,790	71,500
Coordinated Transportation	607-11-114	345,856	197,413
Aging Disability Resource Ctr	607-10-702	106,280	58,942
Aging Disability Resource Ctr	607-11-702	106,280	50,712
Total Non-Major Programs		<u>721,044</u>	<u>392,405</u>
Total Alaska Department of Health & Social Services		<u>4,988,277</u>	<u>2,245,777</u>
Alaska Department of Military & Veterans Affairs			
Non-Major Programs:			
Local Emergency Planning Committees Grant	10LEPC-AR35253	25,225	25,225
Total Alaska Department of Military & Veterans Affairs		<u>25,225</u>	<u>25,225</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2010

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Natural Resources Division of Parks & Outdoor Recreation			
Non-Major Programs:			
Girdwood Trail Ped Bridge	10795849	\$ 100,000	\$ 20,590
Total Alaska Department of Natural Resources Division of Parks & Outdoor Recreation		<u>100,000</u>	<u>20,590</u>
Alaska Department of Revenue			
Major Programs:			
FY 10 Liquor Licensing		329,300	329,300
FY 10 Electric Co-op Allocation		917,714	917,714
Total Major Programs		<u>1,247,014</u>	<u>1,247,014</u>
Non-Major Programs:			
FY 10 Raw Fish		166,389	166,389
Total Alaska Department of Revenue		<u>1,413,403</u>	<u>1,413,403</u>
Alaska Department of Transportation & Public Facilities			
Major Programs:			
FY 10 Traffic Signal Management		1,682,154	1,682,154
48th Avenue/Boniface Parkway Extension	53073	24,700,000	3,135,480
Total Major Programs		<u>26,382,154</u>	<u>4,817,634</u>
Non-Major Programs:			
Toilsome Hill/Glen Alps Rd and Canyon Rd Improvements	53166	600,000	124,398
Highway 2 Highway MOU	AKSAS 58544	300,000	59,246
Veterans Memorial Highway, Eagle River High School Traffic Control and Turn Lane	AKSAS 59638	400,000	30,000
Rehabilitate Aircraft Aprons (Phase 4) and Taxiway Barrier Gate Replacements	3-02-0015-047-2009 / 52075 LC 30713641	60,500	790
Acquire Snow Removal Equipment	3-02-0015-049-2010 / 52593 LC 30037741	17,200	9,320
Rehabilitate Runway 16/34 and Replace Runway 34 Visual Glide Slope Indicator (VGSI)	3-02-0015-050-2010 / 52593 LC 30736341	90,000	86,535
Property Acquisition	3-02-0015-051-2010 / 52593 LC 30057131	8,250	7,410
FY 10 Anchorage/Eagle River Area Street Cleaning	None	33,549	33,549
NPDES Storm Water Permit Application 2007	None	298,704	(10,133)
NPDES Storm Water Permit Application 2008	None	298,704	196,252
NPDES Storm Water Permit Application 2009	None	298,704	44,264
AK Police Standards Council		46,043	9,506
AK Police Standards Council		14,540	14,540
Total Non-Major Programs		<u>2,466,194</u>	<u>605,677</u>
Total Alaska Department of Transportation & Public Facilities		<u>28,848,348</u>	<u>5,423,311</u>
Alaska Energy Authority			
Non-Major Programs:			
Eklutna Project Transmission	2195150	19,474,361	174,361
Total Alaska Energy Authority		<u>19,474,361</u>	<u>174,361</u>
Alaska Housing Finance Corporation			
Major Programs:			
Low Income Weatherization Assistance Program	WAP-08-MOA-1	10,914,096	2,663,325
Low Income Weatherization Assistance Program	WAP-10-MOA-1	6,691,317.00	3,715,194
Total Major Programs		<u>17,605,413</u>	<u>6,378,519</u>
Non-Major Programs:			
LINK Program 2008	GMS-07-MOA-1	33,015	(3,274)
LINK Program	HMS-07-MOA	66,715	26,737
LINK Program	GMS-08-MOA-2	34,212	11,843
LINK Program 2010	GMS-09-MOA-2	34,855	27,400
LINK Program	HMS-09-MOA	45,146	28,363
Total Non-Major Programs		<u>213,943</u>	<u>91,069</u>
Total Alaska Housing Finance Corporation		<u>17,819,356</u>	<u>6,469,588</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2010

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Mental Health Trust Authority			
Non-Major Programs:			
AMHTA 2009 Planning Grant	GIFTS ID: 1599	\$ 75,000	\$ 14,330
AMHTA Paratransit Grant	AMHT - 2007-8	60,000	60,000
AK Mental Health CIT Training	NAMI Crisis Team Trng	44,500	24,975
AK Mental Health CIT Training	NAMI Crisis Team Trng	35,900	30,400
Total Alaska Mental Health Trust Authority		<u>215,400</u>	<u>129,705</u>
Alaska Natural Gas Development Authority			
Non-Major Programs:			
SOA Misc ECD-MOU	None	<u>280,000</u>	<u>30,000</u>
Total Alaska Natural Gas Development Authority		<u>280,000</u>	<u>30,000</u>
Total Schedule of State Financial Assistance		<u>\$ 407,099,944</u>	<u>\$ 119,785,083</u>

MUNICIPALITY OF ANCHORAGE

Notes to Schedule of State Financial Assistance

Year Ended December 31, 2010

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, 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 modified-accrual basis of accounting, which is described in Note 1 of Anchorage's financial statements.

MUNICIPALITY OF ANCHORAGE

Schedule of Findings and Questioned Costs

Year Ended December 31, 2010

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>
14.248	Community Development Block Grants - Section 108 Loan Guarantees
14.251	Economic Development Initiative - Special Project, Neighborhood Initiative and Miscellaneous Grants
15.226	Payments in Lieu of Taxes
20.106	Airport Improvement Program
20.205	Highway Planning and Construction
20.500, 20.507	Federal Transit Capital Investment Grants, Federal Transit Formula Grants
66.202	Congressionally Mandated Projects
81.042	Low Income Weatherization Assistance Program
81.041	State Energy Program
81.128	ARRA - Energy Efficiency and Conservation Block Grant Program
93.575	Child Care and Development Block Grants Cluster
97.067, 97.071, 97.053	Homeland Security Cluster
97.073	State Homeland Security Program

MUNICIPALITY OF ANCHORAGE

Schedule of Findings and Questioned Costs, continued

Year Ended December 31, 2010

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

Dollar threshold used to distinguish between
Type A and Type B programs: \$2,201,499

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)? X yes _____ none reported

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

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

II. Financial Statement Findings

None noted.

III. Federal Award Findings and Questioned Costs

**Finding 2010-01 Procurement, Suspension and Debarment – Construction Contracts -
Noncompliance and Material Weakness in Internal Control over
Compliance**

Agency: Environmental Protection Agency
Program: Congressionally Mandated Projects **CFDA:** 66.202

Award No.: STAG #XP-96075701 Award Year: FY08
Award No.: STAG #XP-96070501 Award Year: FY04
Award No.: STAG #XP-97082701 Award Year: FY06
Award No.: STAG #XP-96032301 Award Year: FY03

MUNICIPALITY OF ANCHORAGE

Schedule of Findings and Questioned Costs, continued

Year Ended December 31, 2010

Federal Award Findings and Questioned Costs, continued

Finding 2010-01, continued

Criteria:

According to the OMB Guidance for Government-wide Debarment and Suspension, 2 CFR 180.220, a contract award with an amount expected to equal or exceed \$25,000 and certain other contract awards may not be made to excluded parties. According to 2 CFR 180.300, a participant must verify that the person with whom he/she intends to do business is not excluded or disqualified by (a) checking the EPLS (Excluded Parties List System); or (b) collecting a certification from that person; or (c) adding a clause or condition to the contract with that person.

Condition:

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

Questioned costs:

None noted

Context:

Three contracts were tested for compliance. One out of the three contracts did not have the EPA Form 5700-49, "Certification Regarding Debarment, Suspension, and Other Responsibility Matters", no EPLS check was performed, and no clause was added to the contract. Upon review of the EPLS we did not find the contractor to be suspended or debarred.

Effect:

AWWU Congressionally Mandated Projects program is not in compliance with the OMB guidelines at 2 CFR 180.300.

Cause:

AWWU staff appeared to be unaware of this requirement until the 2009 audit. Procedures to ensure compliance were not fully implemented during fiscal year 2010.

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 EPLS for debarred or suspended contractors, obtaining the EPA Form 5700-49 "Certification Regarding Debarment, Suspension, and Other Responsibility Matters" signed by the contractor, or adding a clause or condition to a contract.

MUNICIPALITY OF ANCHORAGE

Schedule of Findings and Questioned Costs, continued

Year Ended December 31, 2010

Federal Award Findings and Questioned Costs, continued

Finding 2010-01, continued

Views of responsible officials and planned corrective actions:

See corrective action plan.

Finding 2010-02

Eligibility – Income determination - Noncompliance

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

Award No.:	604-11-900	Award Year:	FY11
Award No.:	604-10-900	Award Year:	FY10
Award No.:	604-11-940	Award Year:	FY11
Award No.:	604-10-940	Award Year:	FY10

Criteria:

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

Condition:

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

Questioned costs:

The State of Alaska overpaid \$306 in child care assistance. The questioned cost was determined as the difference between the families co-pay calculated by the auditor and the co-pay calculated by Anchorage for the authorized child care assistance period.

Context:

There were a total of 3,110 cases for the child care assistance processed by the Child Care Assistance Program (CCAP) in 2010. The auditor reviewed 60 randomly selected family cases. A total of two improper income calculations were noted. In the first case, the wrong conversion rate was used. In the second case, the improper gross income from the paystub was used in the formula. Three percent of the tested files were found to be deficient in this area.

Effect:

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

MUNICIPALITY OF ANCHORAGE

Schedule of Findings and Questioned Costs, continued

Year Ended December 31, 2010

Federal Award Findings and Questioned Costs, continued

Finding 2010-02, continued

Cause:

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

Recommendation:

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

Views of responsible officials and planned corrective actions:

See corrective action plan.

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

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

Award No.:	604-11-900	Award Year:	FY11
Award No.:	604-10-900	Award Year:	FY10
Award No.:	604-11-940	Award Year:	FY11
Award No.:	604-10-940	Award Year:	FY10

Criteria:

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

Condition:

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

Questioned costs:

None noted.

MUNICIPALITY OF ANCHORAGE

Schedule of Findings and Questioned Costs, continued

Year Ended December 31, 2010

Federal Award Findings and Questioned Costs, continued

Finding 2010-03, continued

Context:

There were a total of 3,110 cases for the child care assistance processed by the Child Care Assistance Program (CCAP) in 2010. The auditor reviewed 60 randomly selected family cases. A total of two exceptions to timely action on the applications were noted. In both cases no action was taken within 30 days. Three percent of the tested files were found to be deficient in this area.

Effect:

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

Cause:

Our understanding is that CCAP uses Outlook reminders to track timely processing of applications. CCAP failed to set up a reminder or failed to follow the reminder to process two applications timely.

Recommendation:

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

Views of responsible officials and planned corrective actions:

See corrective action plan.

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

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

Award No.:	604-11-900	Award Year: FY11
Award No.:	604-10-900	Award Year: FY10
Award No.:	604-11-940	Award Year: FY11
Award No.:	604-10-940	Award Year: FY10

MUNICIPALITY OF ANCHORAGE

Schedule of Findings and Questioned Costs, continued

Year Ended December 31, 2010

Federal Award Findings and Questioned Costs, continued

Finding 2010-04, continued

Criteria:

According to 7 AAC 41.130, the case file is the permanent record, which contains the application and materials supporting the application, the eligibility decision, and all documentation and verification supporting eligibility factors. Case files shall be maintained for each family and provider participating in the Child Care Assistance Program.

Condition:

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

Questioned costs:

None noted

Context:

There were a total of 3,110 family cases for child care assistance processed by CCAP in 2010. The auditor randomly selected 60 family cases to test for compliance with eligibility requirement. CCAP was not able to provide two family case files for the auditor's review. Three percent of the tested files were found to be deficient in this area.

Effect:

Anchorage is not in compliance with 7 AAC 41.130, the Alaska Administrative Code for child care assistance.

Cause:

CCAP do not have sufficient controls in place to ensure proper retention of the family case files.

Recommendation:

We recommend that Anchorage implement appropriate internal controls to assure that all family cases are properly filed and readily accessible to authorized persons.

Views of responsible officials and planned corrective actions:

See corrective action plan.

MUNICIPALITY OF ANCHORAGE

Schedule of Findings and Questioned Costs, continued

Year Ended December 31, 2010

Federal Award Findings and Questioned Costs, continued

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

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

Award No.: Multiple Award Year: Multiple

Criteria:

According to OMB Circular A-87, charges to Federal awards for salaries and wages, whether treated as direct or indirect costs, will be based on payrolls documented in accordance with generally accepted practices of the governmental unit and approved by a responsible official(s) of the governmental unit.

Condition:

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

Questioned costs:

\$5,865 – total payroll expense charged to the grants for five unapproved timecards.

Context:

There were a total of 482 timecards charged to the program. The auditor randomly selected 40 timecards to test for compliance with Allowable Costs/Cost Principles. Five out of forty timecards were not properly approved by the responsible personnel. Twelve-and-a-half-percent of the tested payroll timecards were found to be deficient in this area.

Effect:

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

Cause:

Responsible personnel were not aware of the internal policies to initial each timecard in order to signify approval.

MUNICIPALITY OF ANCHORAGE

Schedule of Findings and Questioned Costs, continued

Year Ended December 31, 2010

Federal Award Findings and Questioned Costs, continued

Finding 2010-05, continued

Recommendation:

Anchorage should communicate internal policies on timecard approval to all responsible personnel. In addition, we recommend that Anchorage performs a random review of the timecards within the Department throughout the fiscal year to ensure that internal policies are properly followed.

Views of responsible officials and planned corrective actions:

See corrective action plan.

IV. State Award Findings and Questioned Costs

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

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

Criteria:

According to AS 29.45.020, municipalities which levy and collect property taxes are required to provide notice to taxpayers showing: a) the amount of financial assistance received from the State and b) the equivalent mill rate needed to raise that amount in the municipality. Notice shall be provided by 1) furnishing a copy of the notice with tax statements mailed for the fiscal year for which aid is received; or 2) publishing in a newspaper of general circulation in the municipality a copy of the notice once each week for a period of three successive weeks, with publication to occur not later than 45 days after the final adoption of the municipality's budget.

Condition:

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

Questioned costs:

None noted.

MUNICIPALITY OF ANCHORAGE

Schedule of Findings and Questioned Costs, continued

Year Ended December 31, 2010

State Award Findings and Questioned Costs, continued

Finding 2010-06, continued

Context:

The Municipality of Anchorage received the State Revenue Sharing funds in 2010 but did not provide the required notice to taxpayers either with the tax statements or publishing in a newspaper.

Effect:

The Municipality of Anchorage is not in compliance with AS 29.45.020.

Cause:

The cause appears to be an oversight due, in part, to regulation changes across years.

Recommendation:

The required notice should be included with the subsequent tax statements or shall be published in a newspaper in accordance with AS 29.45.020. (Note: the required disclosure has been included on the May 2010 tax billing.)

Views of responsible officials and planned corrective actions:

See corrective action plan.

MUNICIPALITY OF ANCHORAGE

Summary Schedule of Prior Audit Findings

Year Ended December 31, 2010

Federal Award Findings

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**

Condition Noted:

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.

Status:

This finding is still unresolved. It is repeated as finding 2010-01 for the year ended December 31, 2010.

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

Condition Noted:

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.

Status:

This finding is unresolved. It is repeated as finding 2010-02 for the year ended December 31, 2010.

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

MUNICIPALITY OF ANCHORAGE

Summary Schedule of Prior Audit Findings, continued

Year Ended December 31, 2010

Federal Award Findings, continued

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

Condition Noted:

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

Status:

This finding has been resolved. The finding was discussed at the regular monthly staff meeting and all staff persons were reminded of the proper procedure to follow when checking a client in at the front desk. Thirty random internal chart audits are performed by WIC counseling staff quarterly. In addition, each of WIC five Dietetic Interns completes another ten random charts audits during their WIC rotation.

MUNICIPALITY OF ANCHORAGE

Corrective Action Plan

Year Ended December 31, 2010

Federal Award Findings

Finding 2010-1 Procurement, Suspension and Debarment – Construction Contracts - Noncompliance and Material Weakness in Internal Control over Compliance

Agency: Environmental Protection Agency
Program: Congressionally Mandated Projects **CFDA:** 66.202

Response:
AWWU implemented procedures to require contractors to submit EPA Form 5700-49, Certification Regarding Debarment, Suspension, and Other Responsibility Matters. In 2011 EPA began requiring recipients to check the Excluded Parties List System for debarred or suspended contractors. As a result of the additional requirement AWWU has implemented procedures to check the Excluded Parties List System for debarred or suspended contractors in addition to requiring contractors to submit EPA Form 5700-49, Certification Regarding Debarment, Suspension, and Other Responsibility Matters.

Finding 2010-02 Eligibility – Income determination - Noncompliance

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

Response:
The CCAP does continuous review of cases throughout the fiscal year. 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

Year Ended December 31, 2010

Findings Related to Federal Awards, continued

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

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

Response:
A new workload distribution plan has been implemented to insure the timely processing of applications.

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

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

Response:
A new workload distribution plan requires the family case file be returned to management when completed. File training will be conducted for the individuals responsible for the filing task.

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

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

Response:
Responsible personnel have been instructed to sign timecards to approvals. The Department's Payroll Specialist verifies that required signatures have been entered and retains the signed timecard as source documentation for the compensation of the affected employees.

MUNICIPALITY OF ANCHORAGE

Corrective Action Plan, continued

Year Ended December 31, 2010

State Award Findings

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

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

Response:

The Municipality included required notice with the subsequent (2011) tax statement. The Municipality has adjusted application procedures to ensure requirement is met on future awards.

Contact Information: David Ryan
 Controller
 632 W. 6th Ave.
 Anchorage, AK 99519-6650
 (907) 343-6926

SUPPLEMENTARY INFORMATION

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services
 Public Health Preparedness and Response to Bioterrorism
 601-10-151
 Schedule of Revenues and Expenditures - Budget and Actual
 Grant Period Ended June 30, 2010

	Fiscal Year Ending December 31, 2009	Fiscal Year Ending December 31, 2010	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	-	-	-	-
Federal Passed Through the State of Alaska	777,119	688,823	1,465,942	1,538,000	72,058
Total Revenues	<u>777,119</u>	<u>688,823</u>	<u>1,465,942</u>	<u>1,538,000</u>	<u>72,058</u>
Expenditures:					
Direct Costs:					
Personal Services	451,989	318,749	770,738	880,362	109,624
Other Operating Costs	243,999	259,998	503,997	433,494	(70,503)
Total Direct Costs	<u>695,988</u>	<u>578,747</u>	<u>1,274,735</u>	<u>1,313,856</u>	<u>39,121</u>
Indirect Costs	81,131	110,076	191,207	224,144	32,937
Total Expenditures	<u>\$ 777,119</u>	<u>688,823</u>	<u>1,465,942</u>	<u>1,538,000</u>	<u>72,058</u>

See accompanying independent auditors' report.

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

	Fiscal Year Ending December 31, 2009	Fiscal Year Ending December 31, 2010	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	-	-	-	-
Federal Passed Through the State of Alaska	-	330,662	330,662	772,000	441,338
Total Revenues	-	330,662	330,662	772,000	441,338
Expenditures:					
Direct Costs:					
Personal Services	-	284,280	284,280	556,534	272,254
Other Operating Costs	-	4,788	4,788	95,076	90,288
Total Direct Costs	-	289,068	289,068	651,610	362,542
Indirect Costs	-	41,594	41,594	120,390	78,796
Total Expenditures	\$ -	330,662	330,662	772,000	441,338

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

HIV Prevention and Intervention Activities

601-10-170

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2010

	Fiscal Year Ending December 31, 2009	Fiscal Year Ending December 31, 2010	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	-	-	-	-
Federal Passed Through the State of Alaska	84,865	84,635	169,500	169,500	-
Total Revenues	<u>84,865</u>	<u>84,635</u>	<u>169,500</u>	<u>169,500</u>	<u>-</u>
Expenditures:					
Direct Costs:					
Personal Services	64,346	76,113	140,459	137,699	(2,760)
Other Operating Costs	4,100	2,833	6,933	6,933	-
Total Direct Costs	<u>68,446</u>	<u>78,946</u>	<u>147,392</u>	<u>144,632</u>	<u>(2,760)</u>
Indirect Costs	16,419	5,689	22,108	24,868	2,760
Total Expenditures	<u>\$ 84,865</u>	<u>84,635</u>	<u>169,500</u>	<u>169,500</u>	<u>-</u>

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

HIV Prevention and Intervention Activities

601-11-170

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2011

	Fiscal Year Ending December 31, 2009	Fiscal Year Ending December 31, 2010	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	-	-	-	-
Federal Passed Through the State of Alaska	-	84,309	84,309	175,750	91,441
Total Revenues	-	84,309	84,309	175,750	91,441
Expenditures:					
Direct Costs:					
Personal Services	-	67,005	67,005	141,817	74,812
Other Operating Costs	-	5,435	5,435	5,435	-
Total Direct Costs	-	72,440	72,440	147,252	74,812
Indirect Costs	-	11,869	11,869	28,498	16,629
Total Expenditures	\$ -	84,309	84,309	175,750	91,441

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA
 Department of Health and Social Services
 Community Health Nursing
 601-10-175
 Schedule of Revenues and Expenditures - Budget and Actual
 Grant Period Ended June 30, 2010

	Fiscal Year Ending December 31, 2009	Fiscal Year Ending December 31, 2010	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ 428,893	445,028	873,921	873,921	-
Federal Passed Through the State of Alaska	49,396	89,946	139,342	139,342	-
Total Revenues	<u>478,289</u>	<u>534,974</u>	<u>1,013,263</u>	<u>1,013,263</u>	<u>-</u>
Expenditures:					
Direct Costs:					
Personal Services	366,032	453,508	819,540	800,094	(19,446)
Other Operating Costs	19,522	42,036	61,558	61,558	-
Total Direct Costs	<u>385,554</u>	<u>495,544</u>	<u>881,098</u>	<u>861,652</u>	<u>(19,446)</u>
Indirect Costs	92,735	39,430	132,165	151,611	19,446
Total Expenditures	<u>\$ 478,289</u>	<u>534,974</u>	<u>1,013,263</u>	<u>1,013,263</u>	<u>-</u>

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

Community Health Nursing

601-11-175

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2011

	Fiscal Year Ending December 31, 2009	Fiscal Year Ending December 31, 2010	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	438,772	438,772	1,448,686	1,009,914
Federal Passed Through the State of Alaska	-	69,671	69,671	69,671	-
Total Revenues	-	508,443	508,443	1,518,357	1,009,914
Expenditures:					
Direct Costs:					
Personal Services	-	394,197	394,197	1,075,468	681,271
Other Operating Costs	-	48,164	48,164	202,766	154,602
Total Direct Costs	-	442,361	442,361	1,278,234	835,873
Indirect Costs	-	66,082	66,082	240,123	174,041
Total Expenditures	\$ -	508,443	508,443	1,518,357	1,009,914

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA
 Department of Health and Social Services
 Special Supplemental Program for Women, Infants and Children
 604-10-813
 Schedule of Revenues and Expenditures - Budget and Actual
 Grant Period Ended June 30, 2010

	Fiscal Year Ending December 31, 2009	Fiscal Year Ending December 31, 2010	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	-	-	-	-
Federal Passed Through the State of Alaska	780,154	682,331	1,462,485	1,462,556	71
Total Revenues	<u>780,154</u>	<u>682,331</u>	<u>1,462,485</u>	<u>1,462,556</u>	<u>71</u>
Expenditures:					
Direct Costs:					
Personal Services	569,786	598,374	1,168,160	1,098,619	(69,541)
Other Operating Costs	50,414	53,143	103,557	103,557	-
Total Direct Costs	<u>620,200</u>	<u>651,517</u>	<u>1,271,717</u>	<u>1,202,176</u>	<u>(69,541)</u>
Indirect Costs	159,954	30,814	190,768	260,380	69,612
Total Expenditures	<u>\$ 780,154</u>	<u>682,331</u>	<u>1,462,485</u>	<u>1,462,556</u>	<u>71</u>

See accompanying independent auditors' report.

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

	Fiscal Year Ending December 31, 2009	Fiscal Year Ending December 31, 2010	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	-	-	-	-
Federal Passed Through the State of Alaska	-	680,844	680,844	1,443,471	762,627
Total Revenues	-	680,844	680,844	1,443,471	762,627
Expenditures:					
Direct Costs:					
Personal Services	-	553,603	553,603	1,130,349	576,746
Other Operating Costs	-	40,214	40,214	84,458	44,244
Total Direct Costs	-	593,817	593,817	1,214,807	620,990
Indirect Costs	-	87,027	87,027	228,664	141,637
Total Expenditures	\$ -	680,844	680,844	1,443,471	762,627

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

Child Care Eligibility Assistance Program

604-10-900

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2010

	Fiscal Year Ending December 31, 2009	Fiscal Year Ending December 31, 2010	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	-	-	-	-
Federal Passed Through the State of Alaska	715,496	743,536	1,459,032	1,460,676	1,644
Total Revenues	<u>715,496</u>	<u>743,536</u>	<u>1,459,032</u>	<u>1,460,676</u>	<u>1,644</u>
Expenditures:					
Direct Costs:					
Personal Services	577,128	604,674	1,181,802	1,153,538	(28,264)
Other Operating Costs	4,674	76,444	81,118	84,310	3,192
Total Direct Costs	<u>581,802</u>	<u>681,118</u>	<u>1,262,920</u>	<u>1,237,848</u>	<u>(25,072)</u>
Indirect Costs	133,694	62,418	196,112	222,828	26,716
Total Expenditures	<u>\$ 715,496</u>	<u>743,536</u>	<u>1,459,032</u>	<u>1,460,676</u>	<u>1,644</u>

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

Child Care Eligibility Assistance Program

604-11-900

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2011

	Fiscal Year Ending December 31, 2009	Fiscal Year Ending December 31, 2010	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	-	-	-	-
Federal Passed Through the State of Alaska	-	639,566	639,566	1,460,676	821,110
Total Revenues	-	639,566	639,566	1,460,676	821,110
Expenditures:					
Direct Costs:					
Personal Services	-	574,644	574,644	1,153,538	578,894
Other Operating Costs	-	9,889	9,889	84,310	74,421
Total Direct Costs	-	584,533	584,533	1,237,848	653,315
Indirect Costs	-	55,033	55,033	222,828	167,795
Total Expenditures	\$ -	639,566	639,566	1,460,676	821,110

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

Child Care Licensing

604-10-940

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2010

	Fiscal Year Ending December 31, 2009	Fiscal Year Ending December 31, 2010	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	13,838	13,838	13,838	-
Federal Passed Through the State of Alaska	686,389	819,611	1,506,000	1,506,000	-
Total Revenues	<u>686,389</u>	<u>833,449</u>	<u>1,519,838</u>	<u>1,519,838</u>	<u>-</u>
Expenditures:					
Direct Costs:					
Personal Services	538,558	765,880	1,304,438	1,268,781	(35,657)
Other Operating Costs	7,095	10,065	17,160	17,160	-
Total Direct Costs	<u>545,653</u>	<u>775,945</u>	<u>1,321,598</u>	<u>1,285,941</u>	<u>(35,657)</u>
Indirect Costs	140,736	57,504	198,240	233,897	35,657
Total Expenditures	<u>\$ 686,389</u>	<u>833,449</u>	<u>1,519,838</u>	<u>1,519,838</u>	<u>-</u>

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

Child Care Licensing

604-11-940

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2011

	Fiscal Year Ending December 31, 2009	Fiscal Year Ending December 31, 2010	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	-	-	-	-
Federal Passed Through the State of Alaska	-	795,451	795,451	1,519,838	724,387
Total Revenues	-	795,451	795,451	1,519,838	724,387
Expenditures:					
Direct Costs:					
Personal Services	-	653,154	653,154	1,253,726	600,572
Other Operating Costs	-	5,184	5,184	17,052	11,868
Total Direct Costs	-	658,338	658,338	1,270,778	612,440
Indirect Costs	-	137,113	137,113	249,060	111,947
Total Expenditures	\$ -	795,451	795,451	1,519,838	724,387

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services
 Human Services Community Matching Grant
 605-10-012

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

	Fiscal Year Ending December 31, 2009	Fiscal Year Ending December 31, 2010	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ 563,870	346,619	910,489	910,489	-
Federal Passed Through the State of Alaska	-	-	-	-	-
Total Revenues	<u>563,870</u>	<u>346,619</u>	<u>910,489</u>	<u>910,489</u>	<u>-</u>
Expenditures:					
Direct Costs:					
Personal Services	-	-	-	-	-
Other Operating Costs	542,192	324,940	867,132	867,132	-
Total Direct Costs	<u>542,192</u>	<u>324,940</u>	<u>867,132</u>	<u>867,132</u>	<u>-</u>
Indirect Costs	21,678	21,679	43,357	43,357	-
Total Expenditures	<u>\$ 563,870</u>	<u>346,619</u>	<u>910,489</u>	<u>910,489</u>	<u>-</u>

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

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

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

	Fiscal Year Ending December 31, 2009	Fiscal Year Ending December 31, 2010	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	622,953	622,953	1,034,137	411,184
Federal Passed Through the State of Alaska	-	-	-	-	-
Total Revenues	<u>-</u>	<u>622,953</u>	<u>622,953</u>	<u>1,034,137</u>	<u>411,184</u>
Expenditures:					
Direct Costs:					
Personal Services	-	-	-	-	-
Other Operating Costs	-	598,331	598,331	984,892	386,561
Total Direct Costs	<u>-</u>	<u>598,331</u>	<u>598,331</u>	<u>984,892</u>	<u>386,561</u>
Indirect Costs	-	24,622	24,622	49,245	24,623
Total Expenditures	<u>\$ -</u>	<u>622,953</u>	<u>622,953</u>	<u>1,034,137</u>	<u>411,184</u>

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA
 Department of Health and Social Services
 Coordinated Transportation
 607-10-114
 Schedule of Revenues and Expenditures - Budget and Actual
 Grant Period Ended June 30, 2010

	Fiscal Year Ending December 31, 2009	Fiscal Year Ending December 31, 2010	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ 77,290	71,500	148,790	148,790	-
Federal Passed Through the State of Alaska	219,976	203,484	423,460	423,460	-
Total Revenues	<u>297,266</u>	<u>274,984</u>	<u>572,250</u>	<u>572,250</u>	<u>-</u>
Expenditures:					
Direct Costs:					
Personal Services	-	-	-	-	-
Other Operating Costs	274,985	274,984	549,969	549,969	-
Total Direct Costs	<u>274,985</u>	<u>274,984</u>	<u>549,969</u>	<u>549,969</u>	<u>-</u>
Indirect Costs	22,281	-	22,281	22,281	-
Total Expenditures	<u>\$ 297,266</u>	<u>274,984</u>	<u>572,250</u>	<u>572,250</u>	<u>-</u>

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA
 Department of Health and Social Services
 Coordinated Transportation
 607-11-114
 Schedule of Revenues and Expenditures - Budget and Actual
 Grant Period Ended June 30, 2011

	Fiscal Year Ending December 31, 2009	Fiscal Year Ending December 31, 2010	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	197,413	197,413	345,856	148,443
Federal Passed Through the State of Alaska	-	102,055	102,055	226,394	124,339
Total Revenues	<u>-</u>	<u>299,468</u>	<u>299,468</u>	<u>572,250</u>	<u>272,782</u>
Expenditures:					
Direct Costs:					
Personal Services	-	-	-	-	-
Other Operating Costs	-	275,000	275,000	547,782	272,782
Total Direct Costs	<u>-</u>	<u>275,000</u>	<u>275,000</u>	<u>547,782</u>	<u>272,782</u>
Indirect Costs	-	24,468	24,468	24,468	-
Total Expenditures	<u>\$ -</u>	<u>299,468</u>	<u>299,468</u>	<u>572,250</u>	<u>272,782</u>

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

Aging Disability Resource Center

607-10-702

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2010

	Fiscal Year Ending December 31, 2009	Fiscal Year Ending December 31, 2010	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ 47,338	58,942	106,280	106,280	-
Federal Passed Through the State of Alaska	-	43,538	43,538	43,538	-
Total Revenues	<u>47,338</u>	<u>102,480</u>	<u>149,818</u>	<u>149,818</u>	-
Expenditures:					
Direct Costs:					
Personal Services	35,337	58,453	93,790	93,790	-
Other Operating Costs	<u>2,038</u>	<u>34,449</u>	<u>36,487</u>	<u>36,487</u>	-
Total Direct Costs	37,375	92,902	130,277	130,277	-
Indirect Costs	9,963	9,578	19,541	19,541	-
Total Expenditures	<u>\$ 47,338</u>	<u>102,480</u>	<u>149,818</u>	<u>149,818</u>	-

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

Aging Disability Resource Center

607-11-702

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2011

	Fiscal Year Ending December 31, 2009	Fiscal Year Ending December 31, 2010	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	50,712	50,712	106,280	55,568
Federal Passed Through the State of Alaska	-	26,948	26,948	56,343	29,395
Total Revenues	<u>-</u>	<u>77,660</u>	<u>77,660</u>	<u>162,623</u>	<u>84,963</u>
Expenditures:					
Direct Costs:					
Personal Services	-	60,604	60,604	131,387	70,783
Other Operating Costs	-	1,684	1,684	5,452	3,768
Total Direct Costs	<u>-</u>	<u>62,288</u>	<u>62,288</u>	<u>136,839</u>	<u>74,551</u>
Indirect Costs	-	15,372	15,372	25,784	10,412
Total Expenditures	<u>\$ -</u>	<u>77,660</u>	<u>77,660</u>	<u>162,623</u>	<u>84,963</u>

See accompanying independent auditors' report.