

MUNICIPALITY OF ANCHORAGE

Single Audit Reports
and Supplementary Information

Year Ended December 31, 2012

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MUNICIPALITY OF ANCHORAGE

Single Audit Reports and Supplementary Information

Table of Contents

	<u>Page</u>
<u>Single Audit Reports</u>	
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
Report on Compliance For Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133	3-6
Schedule of Expenditures of Federal Awards	7-11
Notes to Schedule of Expenditures of Federal Awards	12-13
Report on Compliance For Each Major State Program; Report on Internal Control Over Compliance; and Report on the Schedule of State Financial Assistance Required by the <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	28-33
Summary Schedule of Prior Audit Findings	34-35
Corrective Action Plan	36
<u>Supplementary Information</u>	
Schedules of Revenues and Expenditures – Budget and Actual – State of Alaska Department of Health and Human Services Grants	38-55

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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

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

We have audited, in accordance with the 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 governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Municipality of Anchorage (Anchorage) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise Anchorage's basic financial statements, and have issued our report thereon dated June 10, 2013. Our report includes a reference to other auditors who audited the financial statements of Police/Fire Retirement System Trust Funds as described in our report on Anchorage's financial statements. Those financial statements were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with Police/Fire Retirement System Trust Funds.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Anchorage's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Anchorage's internal control. Accordingly, we do not express an opinion on the effectiveness of Anchorage's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of Anchorage's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Anchorage's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Anchorage's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mikunda, Cottrell & Co.

Anchorage, Alaska
June 10, 2013

Independent Auditor's Report on Compliance For Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

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

Report on Compliance for Each Major Federal Program

We have audited the Municipality of Anchorage's (Anchorage) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Anchorage's major federal programs for the year ended December 31, 2012. Anchorage's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Anchorage's basic financial statements include the operations of its component unit, Anchorage School District, which received \$93,991,168 in federal awards which is not included in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2012. Our audit, described below, did not include the operations of the Anchorage School District because it was subjected to a separate audit in accordance with OMB Circular A-133.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Anchorage's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States 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.

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Anchorage's compliance.

Basis for Qualified Opinion on Child Care and Development Block Grant Program

As described in the accompanying schedule of findings and questioned costs, Anchorage did not comply with requirements regarding CFDA # 93.575 Child Care and Development Block Grant Program (specifically the Child Care Assistance Program) as described in finding number 2012-01 for Eligibility. Compliance with such requirements is necessary, in our opinion, for Anchorage to comply with the requirements applicable to that program.

Qualified Opinion on Child Care and Development Block Grant Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, Anchorage complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on Child Care and Development Block Grants Program for the year ended December 31, 2012.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Anchorage complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2012.

Other Matters

The results of our auditing procedures disclosed another instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and is described in the accompanying schedule of findings and questioned costs as item 2012-02. Our opinion on each major federal program is not modified with respect to this matter.

Anchorage's response to the noncompliance findings identified in our audit are described in the accompanying corrective action plan. Anchorage's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Report on Internal Control Over Compliance

Management of Anchorage is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Anchorage's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2012-01 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 item 2012-02 to be a significant deficiency.

Anchorage's response to the internal control over compliance findings identified in our audit are described in the accompanying corrective action plan. Anchorage's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of Anchorage as of and for the year ended December 31, 2012, and have issued our report thereon dated June 10, 2013, which contained an unmodified opinion on those financial statements. Our report includes a reference to other auditors. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Mikunda, Cottrell & Co.

Anchorage, Alaska
June 10, 2013

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of Expenditures of Federal Awards

Year ended December 31, 2012

	Grant No.	CFDA Number	Award Amount	Expenditures
Institute of Museum & Library Services				
Pass-Through Alaska Department of Education & Early Development:				
800# ILL & Reference Backup	LS-00-11-0002-11	45.310	\$ 82,426	36,448
800# ILL & Reference Backup	LS-00-12-0002-12	45.310	68,846	21,838
Ready to Read Resource Center 2012	LS-00-11-0002-11	45.310	78,752	39,938
Ready to Read Resource Center 2013	LS-00-12-0002-12	45.310	81,638	22,974
Ready to Read Phase II	ILC-08-713-112	45.310	51,176	581
Total Pass-Through Programs Alaska Department of Education & Early Development			<u>362,838</u>	<u>121,779</u>
Total Institute of Museum & Library Services			<u>362,838</u>	<u>121,779</u>
Department of Agriculture				
Direct:				
USFS Hazardous Fuels Mitigation 2008	08DG11100100218	10.unknown	492,000	40,677
USFS Hazardous Fuels Mitigation 2002	None	10.unknown	5,168,708	8,840
USFS Hazardous Fuels Mitigation 2003	None	10.unknown	4,573,994	62,545
USFS Hazardous Fuels Mitigation 2004	None	10.unknown	2,160,938	8,807
USFS Hazardous Fuels Mitigation 2006	None	10.unknown	1,347,665	76,588
Total Direct Programs U.S. Department of Agriculture			<u>13,743,305</u>	<u>197,457</u>
Pass-Through Alaska Department of Health & Social Services:				
WIC Program BP2011	604-12-813	10.557	1,404,942	708,818
WIC Program BP2012	604-13-813	10.557	1,379,853	625,713
WIC Program BP2012 Copper River/PW Sound	604-13-816	10.557	82,026	32,491
Total Pass-Through Programs Alaska Department of Health & Social Services			<u>2,866,821</u>	<u>1,367,022</u>
Pass-Through Alaska Department of Commerce, Community & Economic Development -				
FY 12 National Forest Receipts	None	10.665	93,930	93,930
Total Pass-Through Program Alaska Department of Commerce, Community & Economic Development			<u>93,930</u>	<u>93,930</u>
Pass-Through Alaska Department of Natural Resources, Division of Forestry -				
ARRA USFS Hazardous Fuels Mitigation	09-DG-11100489-11	10.688	497,650	93,154
Total Pass-Through Program Alaska Department of Natural Resources, Division of Forestry			<u>497,650</u>	<u>93,154</u>
Total Department of Agriculture			<u>17,201,706</u>	<u>1,751,563</u>
Department of Energy				
Direct -				
ARRA 2010 EECBG	DE-EE0000662	81.128	2,688,900	106,744
Total Direct Program Department of Energy			<u>2,688,900</u>	<u>106,744</u>
Total Department of Energy			<u>2,688,900</u>	<u>106,744</u>
Department of Health & Human Services				
Direct:				
Family Planning 2011	6 FPHPA100024-34-02	93.217	1,077,013	544,576
Family Planning 2012	FPHPA106040-01	93.217	1,027,090	413,212
Total Direct Programs Department of Health & Human Services			<u>2,104,103</u>	<u>957,788</u>
Pass-Through Alaska Department of Health & Social Services:				
Coordinated Transportation	607-12-114	93.044	195,015	97,010
Nutrition, Transportation and Support Services	607-13-103	93.044	400,000	205,145
			<u>595,015</u>	<u>302,155</u>
Aging Disability Resource Center	607-12-702	93.048	68,135	39,859
Aging Disability Resource Center	607-13-702	93.048	28,795	12,129
			<u>96,930</u>	<u>51,988</u>
Public Health Preparedness and Response for Bioterrorism	601-12-151	93.069	670,000	395,094
Public Health Preparedness and Response for Bioterrorism	601-13-151	93.069	534,600	233,558
			<u>1,204,600</u>	<u>628,652</u>
Public Health Nursing	601-12-175	93.116	66,600	48,085
Public Health Nursing	601-13-175	93.116	70,000	31,320
			<u>136,600</u>	<u>79,405</u>
Aging Disability Resource Center	607-12-702	93.779	56,343	32,960
Aging Disability Resource Center	607-13-702	93.779	56,343	23,772
			<u>112,686</u>	<u>56,732</u>
Child Care Licensing 11	604-12-940	93.575	1,506,000	947,507
Child Care Licensing 12	604-13-940	93.575	1,506,000	668,999
Child Care Assistance	604-12-900	93.575	1,396,440	665,336
			<u>4,408,440</u>	<u>2,281,842</u>
HIV Prevention & Intervention Activities	601-12-170	93.940	187,224	89,167
HIV Prevention & Intervention Activities	601-13-170	93.940	88,500	39,638
			<u>275,724</u>	<u>128,805</u>
Total Pass-Through Programs Alaska Department of Health & Social Services			<u>6,829,995</u>	<u>3,529,579</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of Expenditures of Federal Awards, continued

Year ended December 31, 2012

	Grant No.	CFDA Number	Award Amount	Expenditures
Department of Health & Human Services, continued				
Pass-Through Southcentral Foundation - Southcentral Foundation CSP 2012	N/A	93.210	\$ 199,000	199,000
Total Pass-Through Southcentral Foundation			<u>199,000</u>	<u>199,000</u>
Pass-Through Cook Inlet Tribal Council: Cook Inlet Tribal Council MOU (SAMSHA)	None	93.243	65,444	48,153
Total Pass-Through Programs Cook Inlet Tribal Council			<u>65,444</u>	<u>48,153</u>
Total Department of Health & Human Services			<u>9,198,542</u>	<u>4,734,520</u>
Department of Homeland Security				
Direct:				
FEMA SAFER Grant	EMW-2010-FH-01152	97.044	5,050,461	2,614,715
Port Security Grant Program	2008-GB-T8-0135	97.056	207,724	92,423
Port Security Grant Program	2009-PU-T9-K012	97.056	639,874	338,905
Port Security Grant Program	2010-PU-T0-K003	97.056	1,217,340	26,098
Port Security Grant Program	EMW-2011-PU-00109	97.056	1,000,149	5,085
			<u>3,065,087</u>	<u>462,511</u>
ARRA Port Security Grant Program	2009-PU-R1-0217	97.116	1,355,307	59,998
Total Direct Programs U.S. Department of Homeland Security			<u>9,470,855</u>	<u>3,137,224</u>
Pass-Through Alaska Department of Military & Veterans Affairs: Hazard Mitigation Grant Program	1796.0005	97.039	106,105	49,840
Emergency Management Performance Grant	EMW-2011-EP-00002	97.042	100,000	50,000
Emergency Management Performance Grant	EMW-2012-EP-00028	97.042	100,000	50,000
			<u>200,000</u>	<u>100,000</u>
Citizen Corps Program	2010-SS-T0-0023	97.067	21,848	10,020
Citizen Corps Program	EMW-2011-SS-00053	97.067	17,251	3,225
Metropolitan Medical Response System	2010-SS-T0-0023	97.067	301,549	62,923
State Homeland Security Program	2009-SS-T9-0007	97.067	1,871,886	284,913
State Homeland Security Program	2010-SS-T0-0023	97.067	2,372,650	1,738,733
State Homeland Security Program	EMW-2011-SS-00053	97.067	1,429,670	769,897
			<u>6,014,854</u>	<u>2,869,711</u>
Total Pass-Through Programs Alaska Department of Military & Veterans Affairs			<u>6,320,959</u>	<u>3,019,551</u>
Total Department of Homeland Security			<u>15,791,814</u>	<u>6,156,775</u>
Department of Housing & Urban Development, Office of Community Planning & Development				
Community Development Block Grant 1995	B-95-MC-02-0001	14.218	2,450,000	3,971
Community Development Block Grant 1998	B-98-MC-02-0001	14.218	2,255,000	421
Community Development Block Grant 1999	B-99-MC-02-0001	14.218	2,268,000	133,359
Community Development Block Grant 2000	B-00-MC-02-0001	14.218	2,263,000	10,439
Community Development Block Grant 2001	B-01-MC-02-0001	14.218	2,344,000	42,095
Community Development Block Grant 2002	B-02-MC-02-0001	14.218	2,283,000	17,627
Community Development Block Grant 2003	B-03-MC-02-0001	14.218	2,330,000	(3,325)
Community Development Block Grant 2004	B-04-MC-02-0001	14.218	2,285,000	29,668
Community Development Block Grant 2005	B-05-MC-02-0001	14.218	2,162,050	(5,304)
Community Development Block Grant 2008	B-08-MC-02-0001	14.218	1,936,826	(33,833)
Community Development Block Grant 2009	B-09-MC-02-0001	14.218	1,888,650	28,114
Community Development Block Grant 2010	B-10-MC-02-0001	14.218	2,036,598	543,706
Community Development Block Grant 2011	B-11-MC-02-0001	14.218	1,707,768	932,302
Community Development Block Grant 2012	B-12-MC-02-0001	14.218	1,712,284	1,092,016
			<u>29,922,176</u>	<u>2,791,256</u>
Emergency Shelter 2011	S-11-MC-02-0001	14.231	128,923	79,603
Emergency Shelter 2012	S-12-MC-02-0001	14.231	147,888	4,246
			<u>276,811</u>	<u>83,849</u>
HUD Link Program 11	AK0012B0C000802	14.235	296,714	86,211
HUD Link Program 12	AK0013B0C000802	14.235	189,089	120,200
			<u>485,803</u>	<u>206,411</u>
HOME Investment Partnership Agreement 1996	M-96-MC-02-0200	14.239	861,000	(1)
HOME Investment Partnership Agreement 1999	M-99-MC-02-0200	14.239	835,700	5,232
HOME Investment Partnership Agreement 2001	M-01-MC-02-0200	14.239	1,072,000	228,795
HOME Investment Partnership Agreement 2002	M-02-MC-02-0200	14.239	1,071,000	35,669
HOME Investment Partnership Agreement 2003	M-03-MC-02-0200	14.239	1,114,921	22,949
HOME Investment Partnership Agreement 2004	M-04-MC-02-0200	14.239	1,195,016	217,679
HOME Investment Partnership Agreement 2005	M-05-MC-02-0200	14.239	1,025,967	(50,000)
HOME Investment Partnership Agreement 2007	M-07-MC-02-0200	14.239	1,001,338	106,614
HOME Investment Partnership Agreement 2008	M-08-MC-02-0200	14.239	946,244	18,209
HOME Investment Partnership Agreement 2009	M-09-MC-02-0200	14.239	1,081,372	(18,478)
HOME Investment Partnership Agreement 2010	M-10-MC-02-0200	14.239	1,068,582	45,581
HOME Investment Partnership Agreement 2011	M-11-MC-02-0200	14.239	946,309	488,538
HOME Investment Partnership Agreement 2012	M-12-MC-02-0200	14.239	946,309	15,485
			<u>13,165,758</u>	<u>1,116,272</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Schedule of Expenditures of Federal Awards, continued

Year ended December 31, 2012

	Grant No.	CFDA Number	Award Amount	Expenditures
Department of Housing & Urban Development, Office of Community Planning & Development, continued				
Direct:				
Section 108 Loan Guarantees	None	14.248	\$ 2,000,000	1,629,000
EDI-Special PJ Cuddy Park Recreational Facility 2005	B-05-SP-AK-0011	14.251	942,400	22,039
AARA CDBG 2009	B-09-MY-02-001	14.253	507,812	5,528
ARRA-Homeless Prevention Stimulus	S-09-MY-02-0001	14.257	776,469	49,360
Total Direct Programs Department of Housing & Urban Development, Office of Community Planning & Development			48,077,229	5,903,715
Pass-Through Alaska Housing Finance Corporation:				
Link Program 2011	HMS-11-MOA	14.239	48,015	6,927
Link Program 2012	HMS-11-MOA - 1	14.239	59,953	41,151
Total Pass-Through Programs Alaska Housing Finance Corporation			107,968	48,078
Total Department of Housing & Urban Development, Office of Community Planning & Development			48,185,197	5,951,793
Department of the Interior				
Direct:				
Coastal Impact Assistance Program - Chester Creek Channel Restoration to Mitigate Impacts to Fish Habitats	M11AF00149	15.426	2,036,635	40,733
Low Impact Development	70181AJ065	15.631	27,000	864
Low Impact Development	F12AC00377	15.631	80,000	9,837
			107,000	10,701
Hydrologic Resource Center for Data Collection and Investigation dated September 22, 2010	G11AC20006	15.808	228,183	116,452
Total Direct Programs U.S. Department of the Interior			2,371,818	167,886
Pass-Through Alaska Department of Revenue -				
Federal PILT	None	15.226	680,395	680,395
Total Pass-Through Program Alaska Department of Revenue			680,395	680,395
Pass-Through Alaska Department of Natural Resources -				
Pioneer Schoolhouse Roof	11552	15.904	40,317	40,317
Historic Preservation Fund: Travel & Training Grant	12579	15.904	5,204	4,993
KABATA - City View GIS	None	15.904	52,000	5,449
Total Pass-Through Program Alaska Department of Natural Resources			97,521	50,759
Total Department of the Interior			3,149,734	899,040
Department of Justice				
Direct:				
Sexual Assault Response Team (SART)	2010-DD-BX-0491	16.017	400,000	174,127
Human Trafficking 2010	2010-VT-BX-0003	16.320	75,000	13,300
Alaska Internet Crimes Against Children Task Force Continuation	2010-MC-CX-K031	16.540	669,288	204,609
Domestic Violence 2008	2008-WE-AX-0033	16.590	1,500,000	184,467
ARRA COPS Hiring Recovery Program 09	2009-RJ-WX-0004	16.710	2,599,578	421,563
COPS Hiring Program 10	2010-UL-WX-0001	16.710	1,155,364	413,905
			3,754,942	835,468
Justice Assistance Grant	2009-DJ-BX-0592	16.738	656,929	110,040
Justice Assistance Grant	2010-DJ-BX-0043	16.738	636,363	59,267
Justice Assistance Grant	2011-DJ-BX-2907	16.738	508,884	43,915
Justice Assistance Grant	2012-DJ-BX-1175	16.738	413,978	125
			2,216,154	213,347
Forensic Science Laboratory Services Enhancement Project	2011-CD-BX-0092	16.742	175,000	99,669
ARRA Justice Assistance Grant	2009-SB-B9-1238	16.804	2,700,337	769,380
Forfeiture Funds-All2009	None	16.922	270,000	7,597
Forfeiture Funds-All2010	None	16.922	800,000	151,156
Forfeiture Funds-All2012	None	16.922	650,000	214,957
			1,720,000	373,710
Total Direct Programs Department of Justice			13,210,721	2,868,077
Pass-Through Alaska State Troopers -				
Anti-Gang Initiative 2012	PSN 12-02	16.609	60,340	59,535

MUNICIPALITY OF ANCHORAGE, ALASKA
Schedule of Expenditures of Federal Awards, continued

Year ended December 31, 2012

	Grant No.	CFDA Number	Award Amount	Expenditures
Department of Justice, continued				
Direct, continued:				
ARRA: Anchorage Domestic Violence Prevention Project	ARRA 11-800	16.803	\$ 889,607	504,015
Total Pass-Through Program Alaska State Troopers			949,947	563,550
Total Department of Justice			<u>14,160,668</u>	<u>3,431,627</u>
Department of Transportation				
Direct:				
Rehabilitate Aircraft Aprons (Phase 3)	3-02-0015-044-2008	20.106	2,575,567	29,567
Rehabilitate Runway 16/34 and Replace Runway 34 Visual Glide Slope Indicator	3-02-0015-050-2010	20.106	3,420,000	21,760
Remove Obstructions	3-02-0015-052-2010	20.106	152,000	18
Acquire Snow Removal Equipment (SRE)	3-02-0015-053-2011	20.106	323,000	1,799
Conduct Airport Master Study	3-02-0015-054-2011	20.106	608,000	317,469
Rehabilitate Taxiway Q, Phase 2	3-02-0015-055-2011	20.106	2,253,400	17,750
Airport Lighting, Signage and Fencing Improvements	3-02-0015-056-2011	20.106	549,100	354,996
Rehabilitate Taxiway Q and Apron Phase 3	3-02-0015-057-2012	20.106	2,437,500	2,233,358
2012 Security Improvements Phase 2	3-02-0015-058-2012	20.106	1,560,000	124,666
			<u>13,878,567</u>	<u>3,101,383</u>
FTA 5309 Museum Intermodal Facility	AK-03-0067	20.500	1,457,667	124
10 5309B Fare Collection Equip	AK-04-0031	20.500	750,000	332,982
Maintenance Facility Roof	AK-04-0032	20.500	2,400,000	1,727,885
FTA 5309 Dimond Center Study	AK-55-0004	20.500	109,926	1,669
			<u>4,717,593</u>	<u>2,062,660</u>
09 CMAQ/STP Fleet Replacement/Expansion	AK-95-X004	20.507	5,139,470	50,508
2010 CMAQ FTA Fleet Acq	AK-95-X007	20.507	3,757,061	346,438
Section 5307 2004 Operating and Capital Assistance	AK-90-X031	20.507	4,741,140	52,821
Section 5307 2005 Operating and Capital Assistance	AK-90-X033	20.507	3,175,200	9,717
Section 5307 2007 Vans, ADA Imp, Plng, PM, ADA Svc	AK-90-X048	20.507	4,253,600	4,822
08 5309B Const Paratransit Facility	AK-90-X052	20.507	4,517,600	434,776
FTA SEC 5307 CAP ASSIST	AK-90-X056	20.507	4,645,600	357,607
2010 FTA SEC 5307 CAP A	AK-90-X059	20.507	4,656,661	218,502
FY 11 5307 PM; Vans	AK-95-X064	20.507	4,517,152	693,933
FY12 FTA Section 5307	AK-95-X067	20.507	4,682,531	2,771,827
			<u>44,086,015</u>	<u>4,940,951</u>
08/09 5316 JARC	AK-37-X016	20.516	208,411	154,074
FTA 5317 New Freedom Operations	AK-57-X008	20.521	50,000	30,542
FTA 5317 New Freedom Operations	AK-57-X004	20.521	121,239	71,060
			<u>171,239</u>	<u>101,602</u>
Total Direct Programs Department of Transportation			<u>63,061,825</u>	<u>10,360,670</u>
Pass-Through Alaska Department of Transportation & Public Facilities:				
Travel Options Program	50895	20.205	175,620	24,881
Bicycle/Pedestrian Coordinator	50902	20.205	87,496	4,528
Transit Marketing CY11	53409	20.205	261,552	275
Transit Marketing CY12	54114	20.205	261,552	249,988
Air Quality Public & Business Awareness Education Campaign	53533	20.205	580,805	253,281
Anchorage Ridesharing CY11	53408	20.205	435,287	2,665
Anchorage Ridesharing CY12	54116	20.205	435,920	426,097
AMATS Traffic Count Program 2009-11	51770	20.205	487,992	45,501
AMATS Traffic Count Program 2012-14	54159	20.205	656,521	148,917
Safer Routes to Schools	57801	20.205	208,751	1,051
AMATS 2011 LRTP Update	52525	20.205	644,239	106,234
Anchorage ITS Architecture Update	52527	20.205	96,731	2,127
AMATS Arterial Roadway Dust Control	52748	20.205	425,614	111,523
Enhancement Youth Work Program	52393	20.205	184,055	(26)
Red Light Confirmation TORA	59838-1	20.205	47,200	(870)
FTA Section 5303 Planning	5303-11-454	20.205	292,201	265,993
Traffic Control Signalization 10-12	CMG-000(416); 52532	20.205	822,700	303,896
HSIP 2003, GROUP B	ACHHE-0001(299)56644	20.205	456,400	(17,110)
HSIP: 2004-2005 Program Projects	ACHHE-0001(344)58197	20.205	286,350	572
HSIP 2001 Group 5A	HRO-0001(267)55730	20.205	1,193,000	55,627
HSIP 2003, GROUP A	HRO-0005(459)56645	20.205	425,160	293
ISTEA Chester Creek Trail Connection - Design	CM-0001(262)55066	20.205	1,030,232	(26,493)
ISTEA Campbell Creek Trail Des Intent PHII	TEA-0001(137)52520 and 55801	20.205	30,000	8,281
Girdwood Roads	HDP-0001(307)57057	20.205	1,675,000	95,665
University Lake Drive Extension (APU)	HPRL-HPRM-0001(407)59764	20.205	879,290	69,703
Tudor Road and Lake Otis Parkway Intersection Improvements	HPRL-0001(359)	20.205	518,327	60,436
Safer Routes to Schools	LU-10-12-0003	20.205	12,275	2,134
2011 AMATS Planning	None	20.205	840,138	3,674
2012 AMATS Planning	None	20.205	840,138	673,503
			<u>14,290,546</u>	<u>2,872,346</u>
Sisson Loop Trail	3-02-0016-140-2011 (53201)	20.106	85,000	76,583

MUNICIPALITY OF ANCHORAGE, ALASKA
Schedule of Expenditures of Federal Awards, continued
Year ended December 31, 2012

	Grant No.	CFDA Number	Award Amount	Expenditures
Department of Transportation, continued				
Pass-Through Alaska Department of Transportation & Public Facilities, continued:				
MCS CV Enforcement 10	10-PD-001	20.218	\$ 31,278	11,182
MCS CV Enforcement 11	10-PD-001	20.218	31,278	280
			<u>62,556</u>	<u>11,462</u>
Service Improvement Study Route 7	53205	20.505	131,245	1,740
FTA Section 5317 New Freedom	AK-57-X002	20.521	93,708	1,584
Traffic Safety Prosecutor 2011	410K8 12-02-02	20.601	122,741	62,236
FFY2011 DUI Enforcement	154 AL 12-01-03	20.607	142,979	9,240
ASTEP DUI/CIOT 2012	154 AL 12-01-03 (B)	20.607	220,476	219,583
ASTEP DUI	154 AL 13-01-00(13)-01	20.607	135,490	49,453
			<u>498,945</u>	<u>278,276</u>
Total Pass-Through Programs Alaska Department of Transportation & Public Facilities			<u>15,284,741</u>	<u>3,304,227</u>
Pass-Through Alaska Historic Preservation Office -				
KABATA Project	None	20.205	522,000	311,691
Total Pass-Through Program Alaska Historic Preservation Office			<u>522,000</u>	<u>311,691</u>
Total Department of Transportation			<u>78,868,566</u>	<u>13,976,588</u>
Environmental Protection Agency				
Direct:				
Air Pollution Control Program Support	A-970736-06	66.001	313,734	1,203
Air Pollution Control Program Support	00J51501	66.001	152,600	150,242
			<u>466,334</u>	<u>151,445</u>
ANC Air Toxics Monitoring	XA-00J52401-0	66.034	68,719	577
Ambient Lead Monitoring	XA-00J43301	66.034	43,907	24,070
			<u>112,626</u>	<u>24,647</u>
Sand_Lake_Area_WTR_PhII	STAG XP-96075701	66.202	462,963	399,190
Sand_Lake_Area_SWR_PhII	STAG XP-96075701	66.202	372,483	265,090
			<u>835,446</u>	<u>664,280</u>
Brownsfield Cleanup Cooperative Agreement	BF-96085101-0	66.818	200,000	39,151
Total Direct Programs Environmental Protection Agency			<u>1,614,406</u>	<u>879,523</u>
Pass-Through Alaska Department of Environmental Conservation:				
Alaska Clean Water Fund Loan - Girdwood_WWTF_Upgrade	127701	66.458	24,915,000	3,043,853
Alaska Clean Water Fund Loan - Asplund Wastewater Treatment Facility Utilidor	127611	66.458	2,100,000	1,513,049
Alaska Clean Water Fund Loan - Lift_Stns_13_21_27_52_53_Upgr	130071	66.458	3,519,908	152,044
Alaska Clean Water Fund Loan - AWWTF_Disinfection_Upgrade	130171	66.458	6,214,100	474,240
Alaska Clean Water Fund Loan - ERWWTF_UV_Disinfection	130321	66.458	3,593,058	31,661
Alaska Clean Water Fund Loan - Wonder_Park_Swr_Upgrade	130681	66.458	200,000	150,313
Alaska Clean Water Fund Loan	130731	66.458	493,357	493,357
Alaska Clean Water Fund Loan - Rovenna_Pipe_Upgrade	131081	66.458	820,741	88,697
Alaska Clean Water Fund Loan - ERWWTF Clarifier Upgrade	131091	66.458	1,330,806	26,850
Alaska Clean Water Fund Loan - HVAC_Control_System_King_St	131121	66.458	237,012	191,897
			<u>43,423,982</u>	<u>6,165,961</u>
Alaska Drinking Water Fund Loan - Seward Highway Northern Lights Blvd- 33rd Water	130331	66.468	1,100,000	781,841
Alaska Drinking Water Fund Loan - Wonder Park Upgrade Phase II	130401	66.468	1,200,000	309,149
			<u>2,300,000</u>	<u>1,090,990</u>
Total Pass-Through Programs Alaska Department of Environmental Conservation			<u>45,723,982</u>	<u>7,256,951</u>
Total Environmental Protection Agency			<u>47,338,388</u>	<u>8,136,474</u>
Equal Employment Opportunity Commission				
Direct -				
FY 12 Equal Employment Opportunity Cases	None	30.unknown	56,500	56,500
Total Equal Employment Opportunity Commission			<u>56,500</u>	<u>56,500</u>
General Services Administration				
Direct -				
Donation of Federal Surplus Property	None	39.003	2,084	2,084
Total General Services Administration			<u>2,084</u>	<u>2,084</u>
Total Schedule of Expenditures of Federal Awards			<u>\$ 237,004,937</u>	<u>45,325,487</u>

MUNICIPALITY OF ANCHORAGE

Notes to Schedule of Expenditures of Federal Awards

Year Ended December 31, 2012

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal grant activity of the Municipality of Anchorage, Alaska (Anchorage) excluding its component unit, Anchorage School District, under programs of the federal government for the year ended December 31, 2012. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of Anchorage, it is not intended to and does not present the financial position, changes in financial position, or cash flows of Anchorage.

Note 2: Summary of Significant Accounting Policies

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

Note 3: Loans Outstanding

Anchorage participates in Revolving Loan Funds and Section 108 Loan Guarantee programs sponsored by Community Development Block Grants (CDBG). The following are outstanding loan balances for these programs at December 31, 2012. 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	\$ 3,450,953	-
Community Development Block Grants - Entitlement Grants	14.218	1,509,391	-
Community Development Block Grants - Section 108 Loan Guarantees	14.248	<u>1,726,572</u>	<u>1,629,000</u>
Total		<u>\$ 6,686,916</u>	<u>1,629,000</u>

MUNICIPALITY OF ANCHORAGE

Notes to Schedule of Expenditures of Federal Awards, continued

Year Ended December 31, 2012

Note 4: Subrecipients

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

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Community Development Block Grants/Entitlement Grants	14.218	\$ 2,427,280
Emergency Solutions Grant Program	14.231	13,133
Supportive Housing Program	14.235	639
HOME Investment Partnerships	14.239	501,508
Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.803	<u>83,391</u>
		<u>\$ 3,025,951</u>

Note 5: Unearned Revenue by Program

Deferred revenue by federal program at December 31, 2012 are as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Unearned Revenue</u>
Bulletproof Vest Partnership Program	10.607	\$ 410
Airport Improvement Program	20.106	3,417
Highway Planning and Construction	20.205	181,415
National Motor Carrier Safety	20.218	43,149
Federal Transit Formula Grants	20.507	1,108
Grants to States	45.310	<u>26,536</u>
		<u>\$ 256,035</u>

Note 6: Adjustments

In 2012, the Municipality identified an error in the expenditures reported for 2011 with regards to the Capitalization Grants for Clean Water State Revolving Funds Program under CFDA # 66.458. It was noted that \$493,357 was not included on the 2011 Schedule of Expenditures of Federal Awards. This amount was included in the current year expenditures on the Schedule of Expenditures of Federal Awards for a program total of \$5,996,405 and was audited as a major program during 2012.

Independent Auditor's Report on Compliance For Each Major State Program; Report on Internal Control Over Compliance; and Report on the Schedule of State Financial Assistance Required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*

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

Report on Compliance for Each Major State Program

We have audited the Municipality of Anchorage's (Anchorage) 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, 2012. Anchorage's major state programs are identified in the accompanying Schedule of State Financial Assistance.

Anchorage's basic financial statements include the operations of its component unit, Anchorage School District, which received \$483,059,523 in state awards which is not included in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2012. Our audit, described below, did not include the operations of the 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*.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Anchorage's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States 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 *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.

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of Anchorage's compliance.

Opinion on Each Major State Program

In our opinion, Anchorage complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

Management of Anchorage is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Anchorage's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of State Financial Assistance Required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*

We have audited the financial statements of Anchorage as of and for the year ended December 31, 2012, and have issued our report thereon dated June 10, 2013, which contained an unmodified opinion on those financial statements. Our report includes a reference to other auditors. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of State Financial Assistance is presented for purposes of additional analysis as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of state awards is fairly stated in all material respects in relation to the financial statements as a whole.

Mikunda, Cottrell & Co.

Anchorage, AK
June 10, 2013

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance

Year ended December 31, 2012

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Administration			
Major Programs:			
FY 12 Public Employees' Retirement System - HB108 (1/1/12 thru 6/30/12)	None	\$ 10,136,317	10,136,317
FY 12 Public Employees' Retirement System - HB284 (7/1/12 thru 12/31/12)	None	13,446,889	13,446,889
Total Alaska Department of Administration		<u>23,583,206</u>	<u>23,583,206</u>
Alaska Department of Commerce, Community & Economic Development			
Major Programs:			
Anchorage - Anchorage Wide Area Radio Network	08-DC-168	4,111,000	3,051,919
School District Lockdown Hardware for Area High Schools	08-DC-401	1,800,000	347,745
Service High School Football Field Turf Design	09-DC-077	500,000	354,135
40th Avenue Extension Lake Otis Prkwy to Dale St	09-DC-162	10,000,000	(15,238)
73rd Avenue Upgrade - Petersburg St to Basel St	09-DC-164	1,200,000	427,344
74th Avenue Upgrade - Petersburg St to Basel St	09-DC-165	1,200,000	838,061
Fire Department Station 5 Renovation	09-DC-380	4,500,000	2,682,174
Loussac Library, Fire, Security and Lighting Upgrades	09-DC-399	2,050,000	782,596
Pavement Rehab Matching Program	09-DC-414	5,000,000	752,462
Victor Road-Diamond to 100th Ave.	09-DC-564	14,000,000	3,779,301
40th Ave Extension - Piper Street to Dale Street	11-DC-003	3,000,000	846,275
Police Department - Crime Scene Investigation Vehicle	11-DC-049	410,000	386,758
Fire Station #6 Replacement	11-DC-060	6,000,000	2,792,402
Intersection Safety and Congestion Relief Matching Program	11-DC-076	5,000,000	1,973,653
Loussac Library	11-DC-096	1,000,000	400,859
Mears Middle School Locker Replacement	11-DC-100	520,000	418,920
Old Eagle River Road Upgrade (RTP) Monte Road to Baranoff Avenue	11-DC-129	4,000,000	825,811
Pavement Rehab Matching Program	11-DC-131	5,340,500	2,165,485
Pedestrian Safety and Rehabilitation Matching Program	11-DC-132	1,000,000	304,244
32nd Avenue Upgrade	12-DC-240	4,100,000	2,898,458
73rd Avenue & 74th Avenue Road Water Line Extension	12-DC-241	1,300,000	704,705
9th Avenue Phase II Reconstruction	12-DC-244	3,600,000	1,789,892
Chugiak Birchwood Eagle River Rural Road Service Area - Road Rehabilitation	12-DC-261	2,400,000	411,000
Chugiak Senior Center Upgrades	12-DC-262	4,200,000	525,412
Flooding, and Glaciation, Matching Program	12-DC-275	1,000,000	451,007
Mountain View Elementary School Playground Equipment and Safety Surface	12-DC-290	340,000	324,974
Northeast Anchorage Road and Drainage Improvements	12-DC-292	964,850	875,920
Pavement Rehab Matching Program	12-DC-296	3,000,000	1,561,290
Pine Street & 4th Avenue Area Storm Reconstruction - DeBarr Road to Boniface Parkway	12-DC-298	1,000,000	958,400
Police Department Patrol Program Rifle Purchase	12-DC-300	463,000	398,314
Project 80's Buildings & Infrastructure	12-DC-302	6,000,000	979,495
Second Electrical Feeder Line Into Girdwood	12-DC-313	1,000,000	980,000
Chugiak Volunteer Fire Department Water Tender Replacement	12-DC-323	450,000	441,000
West High School Distance Learning Computer Technology	12-DC-326	400,000	346,523
Service High School Field Turf	12-DC-622	2,100,000	1,190,133
Chugiak Volunteer Fire and Rescue Department Station #35 Replacement	12-DC-800	6,150,000	374,260
Kincaid Park Remediation	12-RR-021	500,000	348,770
Port Mackenzie Shoal Study	12-RR-035	500,000	490,000
Second Electrical Feeder Line Into Girdwood	13-DC-377	500,000	500,000
ARDSA - Abbott Loop and Taku/Campbell Area Pavement Rehabilitation	13-DC-536	3,000,000	1,571,029
ARDSA Residential Pavement Rehabilitation - U-Med District and Scenic Foothills Area	13-DC-537	3,000,000	765,468
ARDSA Residential Pavement Rehabilitation - Mountain View and Muldoon Areas	13-DC-538	3,000,000	530,009
ARDSA - Spenard and Turnagain Residential Areas Pavement Rehabilitation	13-DC-540	3,000,000	754,310
Tablelands Subdivision Area Road and Drainage Improvements	13-DC-543	3,000,000	1,029,196
Port of Anchorage Expansion	13-DC-633	48,500,000	970,000
FY12 Community Revenue Sharing Program	None	21,154,092	21,154,092
Passed through Anchorage Economic Development Corporation - Girdwood AEDC Block Grant	None	2,475,000	1,329,759
Total Major Programs		<u>197,728,442</u>	<u>67,768,322</u>
Non-Major Programs:			
ASD Goldenview MS Culvert Replacement	05-DC-020	40,000	25,038
Bowman School - Traffic Pattern Revision	06-DC-238	35,000	6,998

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2012

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
100th Avenue Extension: Minnesota Drive to King Street	07-DC-374	\$ 7,000,000	27,471
4th Ave Sidewalk-Bunnell Street to Boniface Parkway	07-DC-380	90,000	88,200
Fairview Recreation Center Maintenance/Repair	07-DC-397	150,000	61,670
Harry J. McDonald Center Expansion	07-DC-401	1,000,000	49,740
Preliminary Engineering Report for Mid Huffman/DeArmoun Area	07-DC-417	175,000	37,948
Anchorage Fire Department - Regional Fire Training Center Design and Construction	07-DC-421	9,000,000	61,144
Anchorage - Anchorage Senior Center Renovation and Planning	08-DC-167	800,000	18,706
Campbell Elementary School Supplies, Equipment, Training, Remedial Instruction, Paint, Library and Kitchen Repairs	08-DC-173	175,000	32,079
Chugiak Elementary School Library/Technology Upgrade	08-DC-181	35,000	254
Creekside Park Elementary School Grant	08-DC-184	20,000	1,888
District M Public Schools Technology and Book Grants	08-DC-187	58,000	638
Anchorage - Fire Department Training Center Relocation	08-DC-197	9,000,000	98,479
Anchorage - Flooding and Glaciation Project Matching Program	08-DC-200	1,000,000	103,226
Lake Otis Elementary School Computer Technology, Books and Educational Supplies Grant	08-DC-212	5,000	570
Anchorage - Pavement Rehab Matching Program-Road Improvements	08-DC-219	2,500,000	54,910
Anchorage - Pedestrian Safety Rehabs And Connections	08-DC-220	500,000	14,425
Anchorage - People Mover Buses and AnchorRides Fleet Matching Program	08-DC-222	1,300,000	36,120
Russian Jack Elementary School Digital Learning Supplies	08-DC-231	11,500	571
Taku Elementary School Technology, Books and Educational Supplies Grant	08-DC-241	5,000	1,126
Anchorage - Traffic Safety Crossing East 20th and Bragaw	08-DC-242	20,000	(40)
Trailside Elementary School Tutoring Services	08-DC-245	15,000	574
Tudor Elementary School Computer Lab Upgrade	08-DC-246	22,000	1,414
Ursa Minor Elementary School Technology Grant	08-DC-247	30,000	272
Winterberry Charter School Technology, Books, and Supplies	08-DC-250	6,000	270
Anchorage - 72nd Ave Upgrade - Brayton to Lake Otis Pkwy	08-DC-398	9,700,000	189,000
Anchorage - 88th Avenue Upgrade Lake Otis to S. Circle	08-DC-399	4,200,000	26,054
Anchorage - Road Construction Funding Inflation Adjustments	08-DC-400	9,000,000	2,583
School District Security System Upgrades at Area Schools	08-DC-402	2,675,000	49,270
Fairview Recreation Center Planning and Maintenance	08-DC-441	100,000	9,595
Service High School Emergency Response	08-DC-445	190,000	661
Wonder Park - Repair/Upgrades	08-DC-450	40,000	21,401
Department of Cultural and Recreational Services for Fish Creek Trail Development	08-RR-011	73,500	3,928
Department of Cultural and Recreational Services for Jewel Lake Playground Safety Upgrade and Site Amenities	08-RR-012	73,500	1,271
Old Seward Highway Upgrade from O'Malley to Brandon	08-RR-016	1,300,000	26,899
Spnard Recreation Improvements	08-RR-017	112,270	15,823
11th Avenue Road Upgrade - Muldoon Road to Boston St	09-DC-056	500,000	396
72nd Avenue Meadow Drainage	09-DC-057	280,000	214
Abbott Loop Community Park Ball Field Surface & Playground Improvements	09-DC-058	250,000	3,973
Bayshore Elementary School Books for Library	09-DC-059	42,000	706
Bluebell Drive Reconstruction	09-DC-061	600,000	21,128
Bowman Elementary School iMac Computers and Related Software	09-DC-062	30,000	1,741
Dimond High School Texts and Supplies	09-DC-065	20,000	6,304
Huffman Elementary School iMac Computers	09-DC-070	30,000	224
Mountain Air Drive/Hillside Drive Extension	09-DC-072	4,500,000	90,434
Road Construction Funding Inflation Adjustments	09-DC-075	2,000,000	206,367
Service High School Voc-tech Building and Trade Supplies	09-DC-078	20,000	484
79th Avenue Upgrade - Hartzell Rd to Petersburg St	09-DC-166	475,000	156,983
88th Avenue Upgrade	09-DC-167		(23,591)
Abbott Loop Elementary School Purchase New Art Room Supplies	09-DC-169	12,000	2,531
Eagle River Elementary School - Library/Technology Upgrades	09-DC-179	35,000	141
Edward St Safety Upgrade - 6th Ave to Debarr Rd	09-DC-181	2,872,312	(423,963)
Jewel Lake Rd Construction of Missing Ped and Storm Drains	09-DC-185	500,000	37,417
Raspberry Rd Upgrade - Arctic Blvd to C St	09-DC-189	1,100,000	177,722
Renovate Park Strip 8 Tennis Court Complex	09-DC-190	100,000	1,827
Ruth Arcand Park - Playground Equipment	09-DC-191	100,000	12,056
Spring Hill Elementary School - Purchase Classroom Projectors	09-DC-194	45,000	1,040
Taku Elementary School Purchase of Emergency Preparedness	09-DC-196	7,500	198
Tudor Ctr Drive Extension - Tudor Rd to 48th Ave	09-DC-199	8,000,000	230,665

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2012

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
4th Avenue Pedestrian Safety Bunnell St to Boniface Prkwy	09-DC-361	\$ 160,000	41,196
Anchorage Veteran's Memorial Improvements	09-DC-363	250,000	18,999
Blueberry St/Northern Lights Blvd Area Pedestrian Safety	09-DC-366	190,000	18,670
Denali Elementary School Computers Purchase	09-DC-374	38,000	300
Fire Department Station 15 Construct Storage Area	09-DC-377	8,000	7,840
Fire Department Station 3 Replacement	09-DC-379	6,000,000	44,326
Flooding, Glaciation, and Drainage Matching Program	09-DC-387	2,000,000	69,676
Inlet View Elementary Computers and Technology Upgrades	09-DC-391	43,000	102
Intersection and Traffic Safety Matching Program	09-DC-392	5,000,000	101,473
Lake Hood Elementary School Technology Grant	09-DC-397	24,000	233
Lake Otis Elementary Technology, Books and Supplies	09-DC-398	25,000	1,103
Master Planning for West High School and Romig Middle School	09-DC-400	900,000	17,814
Mountain View Elementary School - CCTV / Security System Upgrade	09-DC-402	78,500	9
Mt. Sputt Elementary School Technology Upgrades	09-DC-404	30,000	2,338
Muldoon Elementary School Projectors and Laptops	09-DC-405	40,000	1,093
Northeast Anchorage Traffic and Pedestrian Safety	09-DC-407	160,000	8,631
Northern Lights Blvd Sound and Traffic Barrier	09-DC-409	1,500,000	1,321
Northwood Elementary School New Program Textbooks	09-DC-410	25,000	502
Pedestrian Safety and Rehab Improvements Matching Program	09-DC-415	1,000,000	34,423
Police Department - Specialty Response Equipment Purchase	09-DC-417	35,000	20
Rogers Park Area Traffic and Pedestrian Safety	09-DC-420	160,000	5,083
Sand Lake Elementary School - Purchase Books and Materials	09-DC-424	20,000	1,836
Stellar Secondary School Computer Lab	09-DC-427	32,000	1,674
University Lake Park Improvements	09-DC-432	25,000	456
Wendler Middle School Library Furniture and Equipment	09-DC-434	30,000	425
West High School Smart Boards Acquisitions	09-DC-435	42,000	409
Winterberry Charter School Technology, Books, and Supplies	09-DC-438	10,000	155
Mears Middle School Area Pedestrian Safety	09-RR-015	104,530	104,530
Meadow Park Improvements	09-RR-020	40,000	12,265
Birch Road Safety Improvements	09-RR-023	50,813	11,148
Egan Center Cruise Passenger Staging Upgrades	10-DC-009	1,000,000	11,465
13th Ave Gateway Element Improvements	11-DC-002	100,000	540
Abbott Loop Elementary School Library Books	11-DC-005	15,000	1,046
Abbott Loop Elementary School Projectors & Document Cameras	11-DC-006	20,000	(152)
Airport Heights Elementary School Technology	11-DC-008	20,000	2,629
Anchorage Golf Course Improvements	11-DC-009	190,000	6,020
Anchorage Neighborhood Crime Watch - Community Action Policing	11-DC-011	40,000	21,714
Anchorage Senior Center Upgrades	11-DC-012	770,000	121,450
Aquarian Charter School Emergency Lighting	11-DC-013	20,000	14,784
Autumn Lane/Valley Street/Ryoaks Place Area Road and Drainage Rehab	11-DC-015	175,000	148,198
Bartlett High School Interactive Whiteboards	11-DC-016	50,000	2,487
Bayshore Elementary School Security Upgrade	11-DC-019	100,000	85,418
Bayshore LED Street Lighting Upgrades	11-DC-020	150,000	121,116
Begich Middle School Lighting for Track and Field	11-DC-022	200,000	9,585
Boniface Parkway Pedestrian & Bike Path Improvements - Debarr Road to 20th Avenue	11-DC-026	100,000	80,590
Campbell Airstrip Road Upgrade - Mile 0.3 to 0.7 (Pedestrian/ Bike Trail)	11-DC-028	250,000	33,420
Centennial Park Upgrades, Repairs and Improvements	11-DC-032	500,000	47,923
Chinook Elementary School Entryway Improvements	11-DC-036	20,000	2,621
Chugiak Birchwood Eagle River Rural Road Service Area - Road and Drainage Rehabilitation	11-DC-041	775,000	61,402
Chugiak High School Field Improvements	11-DC-042	300,000	1,377
Chugiak to Eagle River Road and Drainage Improvements	11-DC-044	30,000	29,400
Cordova Street Pedestrian and Bicycle Study - 3rd Avenue to 16th Avenue	11-DC-046	60,000	43,974
Denali Montessori School Computer Lab Equipment	11-DC-050	10,300	544
Dimond High School - AP Teacher Training	11-DC-051	10,000	2,840
East Anchorage Plan	11-DC-053	80,000	36,076
East High School Library Resources	11-DC-055	5,000	1
Emergency Medical & Fire Fighting Protective Equipment	11-DC-057	150,000	100,894
Fire Lake Elementary School - Physical Education Program	11-DC-059	10,000	3,255

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2012

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
Fire Station #9 Remodel	11-DC-061	\$ 5,000,000	54,194
Gladys Wood Elementary Purchase Multimedia Equipment	11-DC-063	26,000	266
Gladys Wood Elementary School Classroom Walls and Storage	11-DC-064	48,000	45,439
Gladys Wood Elementary School - School Lunchroom Tables	11-DC-065	15,000	13,791
Glenn Highway/Eagle Glen South Subdivision Drainage	11-DC-066	2,600,000	55,955
Golden View Drive Intersection and Safety Upgrade- Rabbit Creek Road to Romania Drive	11-DC-067	3,000,000	286,119
Government Hill Elementary School - Computer Software	11-DC-070	3,600	2,892
Hanshaw Middle School Interactive Whiteboards	11-DC-071	110,000	590
Inlet View Elementary School Library Books	11-DC-074	15,000	3,765
Inlet View Elementary School Outdoor Running Track	11-DC-075	24,000	3,310
Kasuun Elementary School Digital Projectors	11-DC-078	20,000	249
Kasuun Elementary School Laptop Computers	11-DC-079	25,000	1,398
King Career Center Refrigeration and Freezer Replacements	11-DC-082	50,000	1,557
Klatt Elementary School Exterior Siding Repair	11-DC-085	15,000	(13,800)
Klatt Elementary School Sound System Purchase	11-DC-086	30,000	869
Klatt Road Pedestrian Facilities - C Street Trail via Appia Road (North Side)	11-DC-087	250,000	138,731
Lake Otis Parkway Pedestrian Safety - 20th Avenue to Northern Lights Boulevard	11-DC-094	250,000	147,580
Latouche and Annapolis Pedestrian Safety	11-DC-095	215,000	136,762
McLaughlin Secondary School Science Lab Conversion	11-DC-097	60,000	1,646
Meadow Street to Petersburg Street Drainage	11-DC-098	1,620,000	294
Mirror Lake Elementary School - Library and Technology Upgrades	11-DC-102	7,500	7,136
Mount Spurr Elementary School Classroom Space Renovations	11-DC-103	35,000	228
Mountain Park and Robin Hill Road and Drainage Improvements	11-DC-104	145,200	134,310
Mountain View Elementary School Boiler Replacement and Repairs	11-DC-106	75,000	1,216
Mountain View Elementary School Communications Closet Ventilation (Rm 38)	11-DC-108	50,000	644
Mountain View Public Library - Outdoor Reader Board Sign and Book Acquisition	11-DC-110	6,000	4,693
Muldoon Elementary School Asphalt and Sidewalk Repairs	11-DC-112	80,000	48,537
Muldoon Road at Duben Street Pedestrian Safety	11-DC-114	150,000	146,236
North Star Elementary School Mobile Computer Lab	11-DC-118	15,000	6,198
Northern Lights Boulevard Bike Pathway Rehabilitation - Lake Otis Parkway to Seward Highway	11-DC-119	150,000	4,138
Northwood Elementary School Audio Book Library	11-DC-120	1,400	11
Northwood Elementary School Book and Technology Grant	11-DC-121	15,000	(1,978)
Nunaka Valley Elementary School Heat Exchanger	11-DC-124	50,000	796
Nunaka Valley Park Facility Improvement Plan	11-DC-125	50,000	450
Nunaka Valley Street and Pedestrian Upgrades	11-DC-126	50,000	2,324
Ocean View Elementary Sound System and Stage Improvements	11-DC-128	15,000	29
Rainbow Avenue Drainage - East of Gregory Road	11-DC-137	50,000	8,694
Rogers Park Elementary School Multipurpose Room Retrofit	11-DC-139	25,000	17,830
Romig Middle School Book and Technology Grant	11-DC-140	25,000	5,813
Russian Jack Elementary School - Playground Equipment	11-DC-142	10,000	7,092
Russian Jack Springs Park	11-DC-143	300,000	255,127
SAVE High School Multimedia Computer Lab	11-DC-144	34,000	2,930
School District Child in Transition Tutoring (HD 17-32)	11-DC-146	25,000	478
Service High School Athletic Equipment (HD 17-32)	11-DC-147	112,700	3,013
Service High School Classroom Technology Upgrades (HD 17-32)	11-DC-148	40,000	19,005
South High School - Athletic Fields Artificial Turf Improvements and Installation (HD 17-32)	11-DC-151	1,354,000	28,098
Spring Hill Elementary School - Technology Upgrades	11-DC-152	50,000	27,950
Steller Secondary School - Book and Technology Grant	11-DC-154	15,000	8,276
Steller Secondary School Computer Lab Wiring	11-DC-155	20,000	2,696
Steller Secondary School Mobile Computer Lab	11-DC-158	38,000	2,163
Steller Secondary School - Replace Lighting Improvements	11-DC-159	1,000	606
Street Light Energy Conservation Upgrades	11-DC-161	500,000	5,525
Susitna Elementary School Classroom Computer Tables (HD 17-32)	11-DC-162	15,000	8,839
Susitna Elementary School Mobile Computer Lab	11-DC-164	14,000	9,929
Susitna Elementary School Multimedia	11-DC-165	18,000	1,198
Susitna Elementary School Purchase Wireless Clickers	11-DC-166	10,000	3,498
Toilsome Hill Drive/Glen Alps Road/Canyon Road Improvements Phase II	11-DC-168	2,500,000	15,607
Turnagain Elementary School Interactive Whiteboards	11-DC-174	60,000	227

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2012

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
Turnagain Street/Boulevard Engineering Study - Northern Lights Boulevard to Spenard Road	11-DC-175	\$ 200,000	186,887
Tyson Elementary Intercom/Bell/Clock System	11-DC-176	123,000	73,021
Wendler Middle School Electric Sign (HD 17-32)	11-DC-177	27,000	401
West High School Technology and Equipment	11-DC-178	140,000	699
Whaley Center Life Skills Classroom Kitchen Upgrades	11-DC-179	10,000	3,949
Willow Crest Elementary School Library Books & Supplies	11-DC-184	27,000	1,929
Willow Crest Elementary School Playground Equipment Upgrades	11-DC-185	40,000	37,224
Wonder Park Elementary School Interactive Whiteboards	11-DC-186	99,250	291
121st Ave Storm Drain Construction	12-DC-239	1,200,000	31,099
75th Avenue & Margaret Circle Area Drainage	12-DC-242	3,000,000	207,667
Airport Heights Elementary School Building Wide Cable TV Connections	12-DC-245	75,000	900
Alexander Avenue Drainage Improvements	12-DC-246	250,000	219,328
Alpenglow Elementary School CCTV Security System Upgrades	12-DC-247	175,000	1,400
Aquarian Charter School Lighting	12-DC-248	100,000	77,514
Aquarian Charter School Playground Safety Surface Upgrade	12-DC-249	140,000	133,779
Arlberg Ave Extension - Winner Creek Area Access	12-DC-250	3,500,000	28,935
Bartlett High School Boy's Locker Replacement	12-DC-251	320,000	292,594
Bartlett High School Carpet Replacement	12-DC-252	85,000	50,537
Bartlett High School Interactive Display Technology	12-DC-253	208,000	206,127
Bartlett High School Musical Instruments	12-DC-254	80,000	62,606
Baxter Elementary School Classroom Furniture Replacement	12-DC-255	95,000	43,731
Bayshore Elementary School Interactive Display Technology Purchase and Installation	12-DC-256	55,000	53,550
Branche Drive Reconstruction	12-DC-257	200,000	4,251
Campbell Elementary School Playground Equipment and Safety Surface Upgrades	12-DC-258	250,000	197,541
Chinook Elementary School Window Replacement	12-DC-259	120,000	107,842
Chugiak Birchwood Eagle River Rural Road Service Area - Existing Community Roads Upgrade	12-DC-260	523,000	183,270
Digital Police Video Systems	12-DC-264	1,392,000	148,041
E/R HS Track & Field Bleachers	12-DC-265	130,000	71,367
Eagle River Traffic Mitigation Artillery Road, Eagle River Road, Old Glenn Highway Interchange	12-DC-267	2,500,000	32,027
East High School Technology Upgrades	12-DC-268	114,900	2,333
Fire & EMS Apparatus Computers	12-DC-269	98,000	18,948
Fire Department Battery Powered Extrication Equipment	12-DC-270	59,100	57,918
Fire Department CPR Equipment	12-DC-272	140,000	137,200
Fire Department Investigator Vehicle Purchase	12-DC-273	55,000	53,900
Fire Department Light Rescue Boat	12-DC-274	260,000	254,015
Furrow Creek Culvert Upgrades - Clippership Ct & Mariner Dr	12-DC-276	400,000	86,214
Gladys Woods Elementary School Interactive Display Technology	12-DC-277	65,000	30,877
Gruening Middle School Gym Lighting Upgrade	12-DC-278	55,000	47,401
Hanshew Middle School Library Upgrade	12-DC-279	176,000	2,555
Hillside Drainage Improvements	12-DC-280	300,000	170,950
Hillside Road and Drainage System Rehab	12-DC-281	280,000	39,732
Homestead Elementary School Improvements	12-DC-282	175,000	2,520
Inlet View Elementary School Interactive Display Technology	12-DC-283	75,563	28,490
Kasuun Elementary School CCTV/Security System Upgrade	12-DC-285	175,000	2,520
Klatt Elementary School Classroom Technology	12-DC-286	62,000	50,190
Klatt Elementary School Interactive Display Technology Purchase and Installation	12-DC-287	125,000	34,562
Mirror Lake Middle School Computer Upgrades	12-DC-288	120,000	7,734
Muldoon Elementary School Interactive Display Technology	12-DC-291	132,000	38,562
Nunaka Valley Elementary School Improvements	12-DC-293	191,000	3,474
Nunaka Valley Elementary School Technology Upgrade	12-DC-294	75,000	25,899
Ocean View Elementary School Interactive Display Technology Purchase and Installation	12-DC-295	210,000	111,302
Pedestrian Safety and Rehab Matching Program	12-DC-297	250,000	185,555
Port of Anchorage Expansion	12-DC-301	30,000,000	132,574
Ptarmigan Elementary School Technology Upgrade	12-DC-303	180,000	66,834
Rabbit Creek Elementary School Control System Upgrade	12-DC-304	75,000	68,674
Romig Middle School Furniture Upgrade	12-DC-307	65,000	48,290

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2012

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
Romig Middle School Interactive Display Technology	12-DC-308	\$ 62,500	60,983
Romig Middle School Library Furniture Upgrade	12-DC-309	60,000	19,008
Rovenna Street and 74th Avenue Storm Drain Reconstruction	12-DC-310	155,000	151,900
Scenic Park Elementary School CCTV/Security System Upgrade	12-DC-312	175,000	2,520
Self Contained Breathing Apparatus Replacement	12-DC-314	175,000	132,068
South Central Law Enforcement Tactical Range & Training Facility	12-DC-315	1,532,000	26,012
South High School Purchase and Install Interactive Display Technology	12-DC-316	470,000	105,434
Spring Hill Elementary School CCTV/Security System Upgrade	12-DC-317	175,000	3,542
Susitna Elementary School CCTV and Security System Upgrade	12-DC-318	175,000	2,520
Susitna Elementary School Interactive Display Technology	12-DC-319	75,000	18,156
Susitna Elementary School Technology Upgrades	12-DC-320	75,000	59,069
Tudor Elementary School Fire Alarm Replacement	12-DC-322	175,000	3,283
Wendler Middle School Computer Upgrades	12-DC-324	70,000	2,137
West High School Classroom Furniture	12-DC-325	75,000	55,272
West High School Interactive Display Technology	12-DC-327	62,500	49,281
Williwaw Elementary School Interactive Display Technology	12-DC-328	70,000	39,623
Willow Crest Elementary School Playground Upgrade	12-DC-329	100,000	94,905
Wonder Park Elementary School Playground Equipment and Safety Surface	12-DC-330	150,000	93,060
Alaska Aviation Museum and Safety Improvements	12-DC-608	495,000	253,632
East High School Field Improvements	12-DC-621	2,400,000	131,277
Abbott Loop Elementary School Library Furniture	12-DM-002	7,500	7,205
Abbott Loop Elementary School Playground Equipment Upgrade	12-DM-003	25,000	11,147
Airport Heights Elementary School Equipment	12-DM-004	20,000	7,962
Alpenglow Elementary School Lunch Table Replacement	12-DM-005	23,000	20,838
AVAIL High School Classroom Furniture and Books	12-DM-006	14,500	3,514
Bartlett High School Restrooms Flush Valves Replacement	12-DM-007	39,150	28,320
Baxter Elementary School Purchase Equipment to Support PE Program	12-DM-008	18,000	13,919
Baxter Elementary School Technology Program	12-DM-009	15,000	9,965
Begich Middle School Certifications	12-DM-010	15,600	11,618
Begich Middle School Musical Instruments	12-DM-011	25,000	17,753
Begich Middle School Physics Equipment	12-DM-012	6,200	4,688
Begich Middle School Wind Turbine Conduit and Improvements	12-DM-013	40,000	24,547
Bowman Elementary School Smart Board Technologies	12-DM-014	30,500	30,032
Campbell Elementary School Classroom Projectors	12-DM-015	40,000	26,546
Campbell Elementary School Desk and Chair Replacements	12-DM-016	20,000	13,452
Central Middle School of Science Music Program Upgrade	12-DM-017	18,000	15,063
Chester Valley Elementary School Gym Floor Protective Cover	12-DM-018	17,500	8,022
Chester Valley Elementary School Technology Improvements	12-DM-020	20,000	2,198
Chinook Elementary School Storage Cubicles Purchase and Installation	12-DM-021	25,000	24,714
Chugach Optional Elementary School Technology Upgrade	12-DM-022	30,000	11,354
Clark Middle School Medical Laboratory Equipment	12-DM-023	15,000	10,973
Clark Middle School Musical Instrument Purchase	12-DM-024	20,000	11,783
Creekside Park Elementary School Classroom Equipment	12-DM-025	25,000	14,009
Creekside Park Elementary School Playground Remodel and Upgrade	12-DM-026	25,000	2,660
Creekside Park Elementary School Technology Upgrades	12-DM-027	22,000	15,999
Crossroads Landscape Upgrades	12-DM-028	5,000	3,740
Denali Montessori School Multimedia Equipment	12-DM-029	19,000	10,179
Dimond High School Engineering Academy Expansion	12-DM-030	50,000	747
Dimond High School Ventilation System Upgrade	12-DM-031	50,000	880
Eagle River Elementary School Cabinet and Cubbie Replacement	12-DM-032	25,000	687
East High School Exterior Painting of Existing Classroom Wing	12-DM-033	50,000	720
East High School Library Improvements	12-DM-034	10,000	4,059
Girdwood School Furniture Replacement	12-DM-036	50,000	39,785
Gladys Woods Elementary School Partial Walls and Classroom Storage Construction	12-DM-037	48,000	691
Goldenview Middle School Stage Rigging Replacement	12-DM-038	50,000	43,486
Goldenview Middle School-Purchase Library Books & Media	12-DM-039	10,000	9,312
Hanshew Middle School Gym Renovation	12-DM-041	50,000	790
Kasuun Elementary School Computer Lab Equipment Upgrade	12-DM-042	50,000	34,245
Kasuun Elementary School English Language Equipment	12-DM-043	5,000	4,818
Kincaid Elementary School Audio Visual Equipment for Classrooms	12-DM-045	11,000	10,560
Lake Hood Elementary School Classroom Technology	12-DM-047	50,000	39,634

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2012

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
McLaughlin Secondary School Classroom Technology Improvements	12-DM-049	\$ 20,000	4,797
Mears Middle School Engineering Program Expansion	12-DM-050	30,000	16,641
Mears Middle School Gym Lighting Upgrade	12-DM-051	35,000	29,855
Mountain View Elementary School Library Improvements	12-DM-052	17,500	12,463
Mountain View Elementary School Technology Upgrade	12-DM-053	22,000	17,181
Mountain View Library Branch Upgrades	12-DM-054	25,000	24,222
Muldoon Elementary School Computers	12-DM-055	36,000	34,176
North Star Elementary School Interactive Teaching System	12-DM-056	50,000	29,311
North Star Elementary School Library Upgrades	12-DM-057	25,000	9,144
Northwood ABC Elementary School Interactive Display Technology	12-DM-058	50,000	29,548
O'Malley Elementary School Equipment in Support of Technology	12-DM-059	35,000	27,744
Polaris K-12 School Direct Digital Controls Recalibration	12-DM-060	10,000	144
Polaris School Science Equipment	12-DM-061	27,000	2,654
Polaris School Variable Speed Drive Replacement	12-DM-062	30,000	23,935
Police Department Tasers	12-DM-063	47,300	43,414
Rabbit Creek Elementary School Computer Lab Upgrade	12-DM-064	8,500	2,100
Rogers Park Elementary School Equipment Upgrade	12-DM-066	50,000	8,710
Romig Middle School Scoreboard and Clock Purchase	12-DM-067	30,000	22,362
Russian Jack Elementary School Computers	12-DM-068	20,000	12,840
Russian Jack Elementary School Student Response System	12-DM-069	12,000	11,181
Sand Lake Elementary School Ice Rink Renovation	12-DM-070	50,000	720
SAVE High School Technology Upgrade	12-DM-071	39,000	12,332
Scenic Park Elementary School Furniture and Technology Update	12-DM-072	22,100	21,560
School District Alaska Native Cultural Materials	12-DM-073	50,000	32,232
Service High School Entry Doors	12-DM-074	20,000	328
Service High School Repair Leak	12-DM-075	15,000	216
Spring Hill Elementary School Site Upgrades	12-DM-077	36,000	15,759
Stellar Secondary School Interactive Display Technology	12-DM-078	50,000	24,149
Susitna Elementary School Furniture Upgrade	12-DM-079	25,000	19,200
Taku Elementary School Art Equipment Upgrade	12-DM-080	7,000	5,578
Trailside Elementary School Storage Cabinets	12-DM-082	15,000	216
Tudor Elementary School Flushometer Replacement	12-DM-084	20,000	288
Turnagain Elementary School Interactive Display Technology	12-DM-085	50,000	7,572
Wendler Middle School Direct Digital Controls Recalibration	12-DM-087	10,000	104
West High School Cafeteria Upgrade	12-DM-088	50,000	40,531
Whaley Center CCTV Cameras	12-DM-089	15,000	14,038
Whaley Center Nurse's Office Upgrade	12-DM-090	15,000	216
William Tyson Elementary School Gym Improvements	12-DM-091	35,000	504
William Tyson Elementary School Office Technology Improvements	12-DM-092	20,000	6,065
William Tyson Elementary School Track Installation	12-DM-093	50,000	41,768
Willow Crest Elementary School Education Equipment	12-DM-094	7,400	3,516
Willow Crest Elementary School Interactive Display Technology	12-DM-095	18,000	10,655
Winterberry K-8 Science Equipment	12-DM-096	16,000	15,356
Wonder Park Elementary School Lighting Upgrade	12-DM-097	30,000	24,490
Wonder Park Elementary School Planning	12-DM-098	50,000	720
Wonder Park Elementary School Sound Baffles	12-DM-099	30,000	432
Eagle River Elementary School Emergency Supplies	12-DM-146	5,000	1,110
Clitheroe Center - design, construction and installation of a water filtration system	12-RR-019	46,169	17,916
Taku Elementary School Technology Upgrades	12-RR-020	29,850	5,989
Fire Department Water Craft	13-DC-052	250,000	1,434
Study, Survey and Treatment of Elodea	13-DC-058	75,000	28,918
Transit Fleet Replacement	13-DC-059	75,000	1,500
Girdwood Town Site Master Plan Update	13-DC-082	80,000	1,600
Animal Control Facility Spay and Neuter Clinic Upgrades	13-DC-094	84,375	1,688
Fire Station #14 Drive Through Access	13-DC-123	100,000	2,000
Hillside Integration Commission for Drainage and Roads	13-DC-124	100,000	2,000
Lake Otis Parkway Pedestrian Overpass Study - Lake Otis Elementary	13-DC-125	100,000	2,000
Fire Department Foam Tender Replacement	13-DC-171	250,000	2,200
Chester Creek Trail Improvements	13-DC-197	150,000	9,576
Kincaid Park Ropes Challenge Course	13-DC-198	150,000	3,000
Mountain View Recreation Center Upgrades	13-DC-242	175,000	3,500

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2012

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
Ben Boeke Ice Arena Upgrades	13-DC-255	\$ 200,000	4,000
Reka Drive Southside Separated Pedestrian Facility - Bragaw Street to Pine Street	13-DC-256	200,000	35,703
Cheney Lake Area Road and Drainage Repairs and Improvements	13-DC-284	216,750	4,335
Chester Valley Area Road and Drainage Repairs and Improvements	13-DC-285	216,750	4,335
Delaney Park Train Repair	13-DC-295	250,000	5,000
Dempsey Anderson Ice Arena Upgrades	13-DC-296	250,000	5,000
Fire Department Dispatch Center Improvements	13-DC-297	250,000	11,004
Loretta French Field Upgrades	13-DC-350	400,000	8,000
Branche Drive Reconstruction - 74th Avenue to 76th Avenue	13-DC-370	466,750	9,335
Chugiak Birchwood Eagle River Rural Road Service Area Sub Standard Roads Upgrade	13-DC-375	500,000	10,000
Police Department Indoor Range Targeting Systems Upgrades	13-DC-376	500,000	10,000
Fish Creek Trail - Northwood Drive to Spenard Road	13-DC-394	575,000	18,985
Fairview Recreation Center Upgrade	13-DC-406	643,000	12,860
Fire Department Fire Engines Replacement	13-DC-410	700,000	14,000
Birchtree/Elmore LRSA Road and Drainage	13-DC-412	750,000	56,895
Kachemak Place and Circle Area Drainage Improvements - 100th Ave to Amber Bay Loop	13-DC-413	750,000	49,944
Clitheroe Center Roof Replacement and Water System Upgrades	13-DC-422	800,000	28,380
Hightower Road Upgrade - Alyeska Highway to Community Center	13-DC-423	800,000	20,703
Muldoon Road at Duben Street Pedestrian Safety	13-DC-424	800,000	16,000
Northern Lights Boulevard Pedestrian Safety - Lois Drive West to Captain Cook Estates Circle	13-DC-437	920,000	18,400
Cherry Street Upgrade - 32nd Avenue to 36th Avenue Reconstruction	13-DC-441	1,000,000	20,000
Cordova Street Pedestrian and Traffic Safety Improvements - 3rd Avenue to 16th Avenue	13-DC-442	1,000,000	20,000
Egan Center Upgrades	13-DC-443	1,000,000	39,886
U-Med District Phase II	13-DC-444	1,000,000	20,000
Mountain View Drive and McCarrey Street Interseciton Safety	13-DC-460	1,100,000	48,905
Birch Road Safety Improvements - O'Malley rd to Naknek Ln	13-DC-464	1,200,000	25,274
CBERRRSA Sand Storage Building	13-DC-465	1,200,000	64,211
Spenard Recreation Center Upgrade	13-DC-466	1,200,000	24,000
Anchorage Football Stadium Building, Turf Replacement	13-DC-475	1,500,000	30,000
ARDSA Residential Pavement Rehabilitation - Downtown and Midtown Areas	13-DC-490	1,650,000	41,156
Northern Lights Boulevard Surface Rehab - Boniface Parkway to Muldoon Road	13-DC-492	1,700,000	34,000
South Central Law Enforcement Tactical Range - Phase II	13-DC-493	1,750,000	35,499
Z.J. Loussac Library Repairs, Upgrades and Materials	13-DC-496	1,825,000	36,500
Fire Station Land Acquisition	13-DC-502	2,000,000	40,000
Foothills East Subdivision Area Street Reconstruction	13-DC-503	2,000,000	77,629
Performing Arts Center Upgrades & Infrastructure Rehab	13-DC-512	2,100,000	77,900
Baxter Road Pavement Rehabilitation -Tudor Road to Northern Lights Boulevard	13-DC-520	2,400,000	48,000
CBERRRSA Residential Pavement Rehab - Chugiak, Birchwood and Eagle River Areas	13-DC-524	2,500,000	50,000
Lake Otis Parkway Expansion - 15th Avenue to Northern Lights Boulevard	13-DC-525	2,500,000	50,000
Police Department Digital Equipment	13-DC-529	2,600,000	52,000
Police Department Training Center Roof Replacement	13-DC-530	2,750,000	72,750
ARDSA - Sand Lake, Bayshore, Klatt, and Oceanview Pavement Rehabilitation	13-DC-539	3,000,000	91,987
Duben Street Upgrade - Muldoon Road to Bolin Street	13-DC-541	3,000,000	70,737
Duben Street Upgrade - Patterson Street East to Muldoon Road	13-DC-542	3,000,000	60,000
Police Department Expansion - Outdoor Storage	13-DC-565	3,800,000	88,148
64th Avenue Upgrade and Reconstruction	13-DC-567	4,000,000	81,142
A Street and 48th Avenue Extension and Upgrade - 51st Avenue to Cordova Street	13-DC-568	4,000,000	117,823
Penland Parkway Rehabilitation Airport Heights Road to Bragaw Street	13-DC-569	4,000,000	80,000
Ship Creek Access Improvements North C Street to Dam Phase II	13-DC-570	4,000,000	125,062
South Anchorage Sports Park Facility	13-DC-571	4,000,000	80,000
Waldron Lake Subdivision Land Purchase	13-DC-572	4,000,000	80,000
Anchorage Museum - Alaska History Gallery Renovation	13-DC-586	5,000,000	100,000
Eklutna Bridge Replacement - Chugach State Park Access	13-DC-592	14,000,000	287,229
Sullivan Arena Parking Lot Expansion and Building Upgrades	13-DC-593	5,190,000	259,409
Eagle River Traffic Mitigation - Business Boulevard to Eagle River and Artillery Road	13-DC-597	6,000,000	120,000

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2012

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
Pavement Rehab Matching Program	13-DC-598	\$ 6,000,000	125,580
Dimond Boulevard Upgrade - Jodphur Road to Sand Lake Road	13-DC-608	7,500,000	150,000
Viburnum Drive - Oakwood and Burlwood Reconstruction	13-DC-613	7,900,000	158,000
Sand Lake Watershed Drinking Water Studies	13-DC-635	250,000	5,000
Whaley Music Program	13-DM-001	2,150	150
Chugiak-Eagle River Library Materials	13-DM-082	25,000	500
Mountain View Library Materials	13-DM-083	25,000	500
Muldoon Library Materials	13-DM-084	25,000	500
Northeast Anchorage Trail and Sidewalk Upgrades and Repairs	13-DM-121	30,000	600
Girdwood Library Materials	13-DM-156	31,000	620
Fire Department Hurst/Auto Extrication Equipment	13-DM-160	35,000	700
Fairview Sidewalk Snow Disposal Pilot Project	13-DM-221	50,000	1,000
Total Non-Major Programs		<u>319,452,482</u>	<u>14,849,709</u>
Total Alaska Department of Commerce, Community & Economic Development		<u>517,180,924</u>	<u>82,618,031</u>
Alaska Department of Education & Early Development			
Non-Major Programs:			
Public Library Assistance	PLA-12-713-03	32,500	28,201
Public Library Assistance	None	32,500	8,952
Netlender Reimbursement Grant	None	18,768	18,768
Total Alaska Department of Education & Early Development		<u>83,768</u>	<u>55,921</u>
Alaska Department of Environmental Conservation			
Major Programs:			
AWWTF Disinfection Upgrade	13074	2,672,921	469,064
Girdwood WWTF Upgrade	13075	8,080,000	4,535,558
Total Major Programs		<u>10,752,921</u>	<u>5,004,622</u>
Non-Major Programs:			
ADEC HAZMAT Team Support 2012	None	10,000	10,000
South Fork Chester Creek Channel Restoration	13072	1,000,000	(54,951)
Total Non-Major Programs		<u>1,010,000</u>	<u>(44,951)</u>
Total Alaska Department of Environmental Conservation		<u>11,762,921</u>	<u>4,959,671</u>
Alaska Department of Health & Social Services			
Major Programs:			
Public Health Nursing	601-12-175	2,830,427	1,297,776
Public Health Nursing	601-13-175	3,532,352	1,126,783
Human Services Community Matching Grant	605-12-012	1,028,036	430,359
Human Services Community Matching Grant	605-13-012	1,089,167	628,001
Total Major Programs		<u>8,479,982</u>	<u>3,482,919</u>
Non-Major Programs:			
Child Care Assistance	604-12-900	64,236	34,768
Child Care Licensing	604-12-940	13,838	9,046
Child Care Licensing	604-13-940	13,838	6,144
Coordinated Transportation	607-12-114	377,235	187,655
Nutrition, Transportation and Support Services	607-13-103	208,681	107,005
Aging Disability Resource Ctr	607-12-702	106,280	62,173
Aging Disability Resource Ctr	607-13-702	145,620	61,129
Total Non-Major Programs		<u>929,728</u>	<u>467,920</u>
Total Alaska Department of Health & Social Services		<u>9,409,710</u>	<u>3,950,839</u>
Alaska Department of Military & Veterans Affairs			
Non-Major Program:			
Local Emergency Planning Committee Grant	12LEPC-AR35602	23,693	23,693
Total Alaska Department of Military & Veterans Affairs		<u>23,693</u>	<u>23,693</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

Schedule of State Financial Assistance, continued

Year ended December 31, 2012

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Public Safety			
Non-Major Program:			
AK Police Standards Council - FY2012 HEPA Filters	None	\$ 13,000	13,000
AK Police Standards Council - FY2012 Table	None	685	685
Sexual Assault Response Team (SART)	None	175,000	83,563
Total Alaska Department of Public Safety		<u>188,685</u>	<u>97,248</u>
Alaska Department of Revenue			
Major Programs:			
FY 12 Electric Co-op Allocation	None	870,206	870,206
FY 12 Liquor Licensing	None	325,450	325,450
Total Major Programs		<u>1,195,656</u>	<u>1,195,656</u>
Non-Major Program:			
FY 12 Raw Fish	None	199,606	199,606
Total Alaska Department of Revenue		<u>1,395,262</u>	<u>1,395,262</u>
Alaska Department of Transportation & Public Facilities			
Major Programs:			
FY 12 Traffic Signal Management	None	1,756,690	1,756,690
NPDES Storm Water Permit Application 2011	None	1,000,000	888,904
Lore Rd - Grey Wolf to Spruce (Donated Road)	None	439,402	439,402
Lore Rd - Spruce to Elmore (Donated Road)	None	2,536,227	2,536,227
Total Major Programs		<u>5,732,319</u>	<u>5,621,223</u>
Non-Major Programs:			
12-200 Crash Report Project	12-200	70,200	49,140
48th Avenue/Boniface Parkway Extension	53073	23,135,655	14,066
Toilsome Hill/Glen Alps Rd and Canyon Rd Improvements	53166	600,000	88,795
Rehabilitate Runway 16/34 and Replace Runway 34 Visual Glide Slope Indicator (VGSI)	3-02-0015-050-2010 / 52593 LC 30736341	90,000	573
FY 12 TORA Anchorage/Eagle River Area Street Cleaning	None	21,110	21,110
NPDES Storm Water Permit Application 2003	None	298,704	102,647
NPDES Storm Water Permit Application 2007	None	298,704	5,273
NPDES Storm Water Permit Application 2010	None	298,704	76,815
Total Non-Major Programs		<u>24,813,077</u>	<u>358,419</u>
Total Alaska Department of Transportation & Public Facilities		<u>30,545,396</u>	<u>5,979,642</u>
Alaska Energy Authority			
Major Program:			
Gas to Energy	2195430	2,000,000	1,800,000
Total Alaska Energy Authority		<u>2,000,000</u>	<u>1,800,000</u>
Alaska Housing Finance Corporation			
Non-Major Programs:			
LINK Program 2011	GMS-10-MOA-1	35,725	9,382
LINK Program 2011	HMS-11-MOA	119,070	29,039
LINK Program 2012	HMS-11-MOA-1	137,385	84,385
Total Non-Major Programs		<u>292,180</u>	<u>122,806</u>
Total Alaska Housing Finance Corporation		<u>292,180</u>	<u>122,806</u>
Alaska Mental Health Trust Authority			
Non-Major Programs:			
AMHTA Coordinated Transportation Program	AMHT-2012	118,817	3,600
AK Mental Health CIT Training	NAMI Crisis Team Trng 10	35,900	(3,310)
Justice Crisis Intervention Training	1427.04	42,695	11,146
Total Non-Major Programs		<u>197,412</u>	<u>11,436</u>
Passed through Alaska Department of Transportation and Public Facilities			
AMHTA Coordinated Transportation Program	AMHT-POS-12-454	67,433	61,811
Total Passed through Alaska Department of Transportation and Public Facilities		<u>67,433</u>	<u>61,811</u>
Total Alaska Mental Health Trust Authority		<u>264,845</u>	<u>73,247</u>
Total Schedule of State Financial Assistance		<u>\$ 596,730,590</u>	<u>124,659,566</u>

MUNICIPALITY OF ANCHORAGE

Notes to Schedule of State Financial Assistance

Year Ended December 31, 2012

Note 1: Basis of Presentation

The accompanying Schedule of State Financial Assistance (the "Schedule") includes the state grant activity of the Municipality of Anchorage, Alaska (Anchorage) excluding its component unit, Anchorage School District, for the year ended December 31, 2012. The information in this schedule is presented in accordance with the requirements of *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the schedule presents only a selected portion of the operations of Anchorage, it is not intended to and does not present the financial position, changes in financial position, or cash flows of Anchorage.

Note 2: Summary of Significant Accounting Policies

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

Note 3: Contributed Assets

The Schedule of State Financial Assistance contains \$2,975,628 in contributed assets in the form of roads conveyed by the State of Alaska to the Municipality of Anchorage:

	<u>Valuation</u>
Lore Road: Grey Wolf to Spruce	\$ 439,402
Lore Road: Spruce to Elmore	2,536,227

Note 4: Major Program With Negative Expenditures

During 2012 the Municipality reclassified construction expenses of \$471,562 that were bond eligible, resulting in a credit to the 40th Avenue Extension Lake Otis Parkway to Dale Street Grant# 09-DC-162. This grant has been tested as major with 2012 expenditures of \$456,324. When combined with the reclassification, this results in expenditures of \$(15,238) on the Schedule of State Financial Assistance.

MUNICIPALITY OF ANCHORAGE

Schedule of Findings and Questioned Costs

Year Ended December 31, 2012

I. Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued

Unqualified

Internal control over financial reporting:

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

Federal Financial Assistance

Internal control over major programs:

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

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

Qualified

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>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
14.218	Community Development Block Grants/Entitlement Grants
15.226	Payments in Lieu of Taxes
16.738, 16.803, 16.804	Edward Byrne Memorial Justice Assistance Grant Cluster – Recovery Act
20.106	Airport Improvement Program
20.205	Highway Planning and Construction
66.458	Capitalization Grants for Clean Water State Revolving Funds
93.575	Child Care and Development Block Grants
97.067	Homeland Security Program

MUNICIPALITY OF ANCHORAGE

Schedule of Findings and Questioned Costs, continued

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

Dollar threshold used to distinguish between
Type A and Type B programs: \$ 1,362,272

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? _____ yes X none reported

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

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

II. Financial Statement Findings

None noted.

III. Federal Award Findings and Questioned Costs

Finding 2012-01 **Correct participant income determination, timely action on applications, and participant record retention – Compliance and Material Weakness in Internal Control over Compliance – Eligibility**

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

Award No.: 604-12-900 Child Care Assistance **Award Year:** FY12

MUNICIPALITY OF ANCHORAGE

Schedule of Findings and Questioned Costs, continued

Federal Award Findings and Questioned Costs, continued

Finding 2012-01 **Correct participant income determination, timely action on applications, and participant record retention – Compliance and Material Weakness in Internal Control over Compliance – Eligibility, continued**

Criteria:

According to 7 AAC 41.305, the designee must take action to approve, deny, or pend an application within 30 calendar days from the application submittal. Each action requires that notice be sent to the applicant, typically within 10-15 calendar days of submitting the application. If pended, and the action will cause the worker to exceed the 30 day timeframe, notice must be issued at the time the action is being taken. Also, according to 7 AAC 41.330, a family may be eligible for the Child Care Assistance Program (CCAP) 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. Additionally, according to 7AAC 57.230, records will be retained for participants of grant funded programs for a minimum of 3 years.

Condition:

During the course of testing family case files, we noted that action on seven applications was taken after 30 days from the date of the application, with two instances of improperly calculated family income. This resulted in incorrect amounts of contributions paid by these families and program benefits received by them. Additionally, nine participants' files could not be produced for auditor review.

Questioned costs:

Not known.

Context:

There were a total of 2,403 cases for the child care assistance processed by the Child Care Assistance Program (CCAP) in 2012. The auditor reviewed 60 randomly selected family cases. Seven exceptions to timely action on the applications were noted. In the cases noted, no action was taken within 30 days. Thirteen percent of the tested files were found to be deficient in this area. Two improper income calculations were noted. In both of the cases the auditor noted the wrong paystubs were used. Four percent of the tested files were found to be deficient in this area. Nine out of the 60 selected family cases did not have a file available to review; therefore, fifteen percent of our sample was not able to be tested.

MUNICIPALITY OF ANCHORAGE

Schedule of Findings and Questioned Costs, continued

Federal Award Findings and Questioned Costs, continued

Finding 2012-01 Correct participant income determination, timely action on applications, and participant record retention – Compliance and Material Weakness in Internal Control over Compliance – Eligibility, continued

Effect:

CCAP is not in compliance with 7 AAC 41.305, and 41.330 the Alaska Administrative Code for child care assistance and 7AAC 57.230 the Alaska Administrative Code for record retention.

Cause:

CCAP failed to take an action on the application within 30 calendar days from the application submittal and no pending notice was issued. 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. On June 30, 2012, the Municipality terminated participation in this program and pursuant to State of Alaska directive, all program files were transferred to Alaska Family Services, who currently runs the program. In the course of this file transfer no backup copies were kept. Despite best efforts and cooperation of all involved, nine of the selected files could not be located.

Recommendation:

The program is no longer operated by the Municipality of Anchorage. If there are other programs operated by the Municipality with similar requirements, we recommend a policy in place to ensure timely and accurate action on participant applications, eligibility requirements, and compliance with record retention requirements.

Views of responsible officials and planned corrective actions:

See corrective action plan.

Finding 2012-02 Record Retention – Compliance and Significant Deficiency in Internal Control Over Compliance – Special Tests and Provisions

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

Award No.: 604-12-940 Child Care Licensing Award Year: FY12
Award No.: 604-13-940 Child Care Licensing Award Year: FY13

MUNICIPALITY OF ANCHORAGE

Schedule of Findings and Questioned Costs, continued

Federal Award Findings and Questioned Costs, continued

Finding 2012-02 **Record Retention – Compliance and Significant Deficiency in Internal Control Over Compliance – Special Tests and Provisions, continued**

Criteria:

The conditions of the grant award state that the Municipality will accept all terms and conditions identified in Title 7 Alaska Administrative Code(AAC) Chapter 78. Section 250 of title 7 AAC 78 states that records are to be preserved as required by state and federal law. Federal law, CFR 45 part 74 section 53 says that documents pertinent to grants shall be retained for 3 years after the expiration of the grant award. The State administrative code 7 AAC 57.230 states that records pertaining to grant funded programs will be kept for a minimum of 3 years. In addition, the state has adopted the State of Alaska General Administrative Records Retention and Disposition Schedule Number 06-661.1 which further requires Child Care Licensing Programs to retain child care provider files including the application, staffing information, compliance history, background check results and program policies to be kept by the licensing agency until the license is no longer active and six additional years.

Condition:

During the course of testing case files we noted one instance of facility records not being maintained for closed facilities. Through further investigation we noted the Municipality's retention policy was not in compliance with those of the Department of Health and Social Services office of the Child Care Program Office.

Questioned costs:

None identified.

Context:

There were a total of 329 active, closed and pending facilities for child care licenses processed by the Child Care Licensing Program in 2012. The auditor reviewed 40 randomly selected licensing files. One facility selected was closed during 2012 and the facility file was not maintained after closing. Through further inspection the Municipality's retention policy for Child Care Licensing was to only keep limited items for files when a facility is closed which did not include the application and compliance history documentation.

Effect:

The Child Care Licensing Program is not in compliance with the State of Alaska records retention and disposition schedule.

MUNICIPALITY OF ANCHORAGE

Schedule of Findings and Questioned Costs, continued

Federal Award Findings and Questioned Costs, continued

Finding 2012-02 **Record Retention – Compliance and Significant Deficiency in Internal Control Over Compliance – Special Tests and Provisions, continued**

Cause:

In an effort to reduce the amount of storage used by the program the retention policy was revised during 2012 to keep minimal items for closed facilities.

Recommendation:

We recommend that the Municipality update their retention policy of closed facilities to be in accordance with the State of Alaska record retention policy for Child Care Licensing and keep files for six years after closure date.

Views of responsible officials and planned corrective actions:

See corrective action plan.

IV. State Award Findings and Questioned Costs

There are no State award findings or questioned costs.

MUNICIPALITY OF ANCHORAGE

Summary Schedule of Prior Audit Findings

Year Ended December 31, 2012

Federal Award Findings

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

Finding 2011-01 **Income determination - Compliance - Eligibility**

Condition Noted:

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.

Status:

This finding is unresolved. It is repeated as finding 2012-01 for the year ended December 31, 2012.

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

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

Condition Noted:

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

Status:

This finding is unresolved. It is repeated as finding 2012-01 for the year ended December 31, 2012. The program is no longer operated by the Municipality of Anchorage

MUNICIPALITY OF ANCHORAGE

Summary Schedule of Prior Audit Findings, continued

Federal Award Findings, continued

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

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

Condition Noted:

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

Status:

This finding has been resolved.

State Award Findings and Questioned Costs

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

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

Condition Noted:

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

Status:

This finding has been resolved.

MUNICIPALITY OF ANCHORAGE

Corrective Action Plan

Year Ended December 31, 2012

Federal Award Findings

Finding 2012-01 **Correct participant income determination, timely action on applications, and participant record retention – Compliance and Material Weakness in Internal Control over Compliance – Eligibility**

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

Corrective Action:
The Municipality of Anchorage is no longer operating the Child Care Assistance Program; therefore, there is no corrective action plan applicable.

Finding 2012-02 **Record Retention - Compliance – Special Tests and Provisions**

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

Corrective Action:
The Municipality of Anchorage Child Care Licensing Program will revise the Record Retention policy utilized for all child care licensing records to ensure compliance with the current SOA File Retention Policy and Grant requirements. Once the policy is revised, it will be submitted for review and approval. After it is approved, staff will be trained on the new policy requirements.

SUPPLEMENTARY INFORMATION

MUNICIPALITY OF ANCHORAGE, ALASKA
 Department of Health and Social Services
 Public Health Preparedness and Response to Bioterrorism
 601-12-151
 Schedule of Revenues and Expenditures - Budget and Actual
 Grant Period Ended June 30, 2012

	Fiscal Year Ending December 31, 2011	Fiscal Year Ending December 31, 2012	Total Expend- itures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	-	-	-	-
Federal Passed Through the State of Alaska	274,906	395,094	670,000	670,000	-
Total Revenues	<u>274,906</u>	<u>395,094</u>	<u>670,000</u>	<u>670,000</u>	<u>-</u>
Expenditures:					
Direct Costs:					
Personal Services	227,720	297,247	524,967	521,441	(3,526)
Other Operating Costs	11,150	46,483	57,633	61,166	3,533
Total Direct Costs	<u>238,870</u>	<u>343,730</u>	<u>582,600</u>	<u>582,607</u>	<u>7</u>
Indirect Costs	36,036	51,364	87,400	87,393	(7)
Total Expenditures	<u>\$ 274,906</u>	<u>395,094</u>	<u>670,000</u>	<u>670,000</u>	<u>-</u>

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA
 Department of Health and Social Services
 Public Health Preparedness and Response to Bioterrorism
 601-13-151
 Schedule of Revenues and Expenditures - Budget and Actual
 Grant Period Ends June 30, 2013

	Fiscal Year Ending December 31, 2011	Fiscal Year Ending December 31, 2012	Total Expend- itures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	-	-	-	-
Federal Passed Through the State of Alaska	-	233,558	233,558	534,600	301,042
Total Revenues	<u>-</u>	<u>233,558</u>	<u>233,558</u>	<u>534,600</u>	<u>301,042</u>
Expenditures:					
Direct Costs:					
Personal Services	-	195,357	195,357	443,602	248,245
Other Operating Costs	-	7,489	7,489	21,267	13,778
Total Direct Costs	<u>-</u>	<u>202,846</u>	<u>202,846</u>	<u>464,869</u>	<u>262,023</u>
Indirect Costs	-	30,712	30,712	69,731	39,019
Total Expenditures	<u>\$ -</u>	<u>233,558</u>	<u>233,558</u>	<u>534,600</u>	<u>301,042</u>

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

HIV Prevention and Intervention Activities

601-12-170

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2012

	Fiscal Year Ending December 31, 2011	Fiscal Year Ending December 31, 2012	Total Expend- itures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	-	-	-	-
Federal Passed Through the State of Alaska	89,669	89,167	178,836	187,224	8,388
Total Revenues	<u>89,669</u>	<u>89,167</u>	<u>178,836</u>	<u>187,224</u>	<u>8,388</u>
Expenditures:					
Direct Costs:					
Personal Services	77,882	72,607	150,489	157,520	7,031
Other Operating Costs	-	5,021	5,021	5,284	263
Total Direct Costs	<u>77,882</u>	<u>77,628</u>	<u>155,510</u>	<u>162,804</u>	<u>7,294</u>
Indirect Costs	11,787	11,539	23,326	24,420	1,094
Total Expenditures	<u>\$ 89,669</u>	<u>89,167</u>	<u>178,836</u>	<u>187,224</u>	<u>8,388</u>

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

HIV Prevention and Intervention Activities

601-13-170

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ends June 30, 2013

	Fiscal Year Ending December 31, 2011	Fiscal Year Ending December 31, 2012	Total Expend- itures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	-	-	-	-
Federal Passed Through the State of Alaska	-	39,638	39,638	88,500	48,862
Total Revenues	<u>-</u>	<u>39,638</u>	<u>39,638</u>	<u>88,500</u>	<u>48,862</u>
Expenditures:					
Direct Costs:					
Personal Services	-	27,236	27,236	67,556	40,320
Other Operating Costs	-	7,232	7,232	9,400	2,168
Total Direct Costs	<u>-</u>	<u>34,468</u>	<u>34,468</u>	<u>76,956</u>	<u>42,488</u>
Indirect Costs	-	5,170	5,170	11,544	6,374
Total Expenditures	<u>\$ -</u>	<u>39,638</u>	<u>39,638</u>	<u>88,500</u>	<u>48,862</u>

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

Public Health Nursing

601-12-175

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2012

	Fiscal Year Ending December 31, 2011	Fiscal Year Ending December 31, 2012	Total Expend- itures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ 1,222,746	1,297,775	2,520,521	2,830,427	309,906
Federal Passed Through the State of Alaska	18,515	48,085	66,600	66,600	-
Total Revenues	<u>1,241,261</u>	<u>1,345,860</u>	<u>2,587,121</u>	<u>2,897,027</u>	<u>309,906</u>
Expenditures:					
Direct Costs:					
Personal Services	1,008,727	1,056,933	2,065,660	2,324,306	258,646
Other Operating Costs	70,723	112,478	183,201	194,848	11,647
Total Direct Costs	<u>1,079,450</u>	<u>1,169,411</u>	<u>2,248,861</u>	<u>2,519,154</u>	<u>270,293</u>
Indirect Costs	161,811	176,449	338,260	377,873	39,613
Total Expenditures	<u>\$ 1,241,261</u>	<u>1,345,860</u>	<u>2,587,121</u>	<u>2,897,027</u>	<u>309,906</u>

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

Public Health Nursing

601-13-175

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ends June 30, 2013

	Fiscal Year Ending December 31, 2011	Fiscal Year Ending December 31, 2012	Total Expend- itures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	1,126,783	1,126,783	3,532,352	2,405,569
Federal Passed Through the State of Alaska	-	31,320	31,320	70,000	38,680
Total Revenues	-	1,158,103	1,158,103	3,602,352	2,444,249
Expenditures:					
Direct Costs:					
Personal Services	-	941,206	941,206	2,757,716	1,816,510
Other Operating Costs	-	78,503	78,503	374,763	296,260
Total Direct Costs	-	1,019,709	1,019,709	3,132,479	2,112,770
Indirect Costs	-	138,394	138,394	469,873	331,479
Total Expenditures	\$ -	1,158,103	1,158,103	3,602,352	2,444,249

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA
 Department of Health and Social Services
 Special Supplemental Program for Women, Infants and Children
 604-12-813
 Schedule of Revenues and Expenditures - Budget and Actual
 Grant Period Ended June 30, 2012

	Fiscal Year Ending December 31, 2011	Fiscal Year Ending December 31, 2012	Total Expend- itures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ 25,987	(25,987)	-	-	-
Federal Passed Through the State of Alaska	<u>601,007</u>	<u>734,805</u>	<u>1,335,812</u>	<u>1,404,942</u>	<u>69,130</u>
Total Revenues	<u>626,994</u>	<u>708,818</u>	<u>1,335,812</u>	<u>1,404,942</u>	<u>69,130</u>
Expenditures:					
Direct Costs:					
Personal Services	526,325	563,096	1,089,421	1,127,275	37,854
Other Operating Costs	<u>18,887</u>	<u>53,268</u>	<u>72,155</u>	<u>92,603</u>	<u>20,448</u>
Total Direct Costs	545,212	616,364	1,161,576	1,219,878	58,302
Indirect Costs	<u>81,782</u>	<u>92,454</u>	<u>174,236</u>	<u>185,064</u>	<u>10,828</u>
Total Expenditures	<u>\$ 626,994</u>	<u>708,818</u>	<u>1,335,812</u>	<u>1,404,942</u>	<u>69,130</u>

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA
 Department of Health and Social Services
 Special Supplemental Program for Women, Infants and Children
 604-13-813
 Schedule of Revenues and Expenditures - Budget and Actual
 Grant Period Ends June 30, 2013

	Fiscal Year Ending December 31, 2011	Fiscal Year Ending December 31, 2012	Total Expend- itures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	-	-	-	-
Federal Passed Through the State of Alaska	-	625,713	625,713	1,379,853	754,140
Total Revenues	<u>-</u>	<u>625,713</u>	<u>625,713</u>	<u>1,379,853</u>	<u>754,140</u>
Expenditures:					
Direct Costs:					
Personal Services	-	521,073	521,073	1,149,648	628,575
Other Operating Costs	-	23,457	23,457	50,228	26,771
Total Direct Costs	<u>-</u>	<u>544,530</u>	<u>544,530</u>	<u>1,199,876</u>	<u>655,346</u>
Indirect Costs	-	81,183	81,183	179,977	98,794
Total Expenditures	<u>\$ -</u>	<u>625,713</u>	<u>625,713</u>	<u>1,379,853</u>	<u>754,140</u>

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA
 Department of Health and Social Services
 Special Supplemental Program for Women, Infants and Children
 604-13-816
 Schedule of Revenues and Expenditures - Budget and Actual
 Grant Period Ends June 30, 2013

	Fiscal Year Ending December 31, 2011	Fiscal Year Ending December 31, 2012	Total Expend- itures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	-	-	-	-
Federal Passed Through the State of Alaska	-	32,491	32,491	82,026	49,535
Total Revenues	<u>-</u>	<u>32,491</u>	<u>32,491</u>	<u>82,026</u>	<u>49,535</u>
Expenditures:					
Direct Costs:					
Personal Services	-	3,786	3,786	8,436	4,650
Other Operating Costs	-	24,469	24,469	62,927	38,458
Total Direct Costs	<u>-</u>	<u>28,255</u>	<u>28,255</u>	<u>71,363</u>	<u>43,108</u>
Indirect Costs	-	4,236	4,236	10,663	6,427
Total Expenditures	<u>\$ -</u>	<u>32,491</u>	<u>32,491</u>	<u>82,026</u>	<u>49,535</u>

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

Child Care Eligibility Assistance Program

604-12-900

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2012

	Fiscal Year Ending December 31, 2011	Fiscal Year Ending December 31, 2012	Total Expend- itures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ 29,468	34,768	64,236	64,236	-
Federal Passed Through the State of Alaska	640,609	665,336	1,305,945	1,396,440	90,495
Total Revenues	<u>670,077</u>	<u>700,104</u>	<u>1,370,181</u>	<u>1,460,676</u>	<u>90,495</u>
Expenditures:					
Direct Costs:					
Personal Services	571,178	590,920	1,162,098	1,236,474	74,376
Other Operating Costs	7,519	17,802	25,321	33,679	8,358
Total Direct Costs	<u>578,697</u>	<u>608,722</u>	<u>1,187,419</u>	<u>1,270,153</u>	<u>82,734</u>
Indirect Costs	91,380	91,382	182,762	190,523	7,761
Total Expenditures	<u>\$ 670,077</u>	<u>700,104</u>	<u>1,370,181</u>	<u>1,460,676</u>	<u>90,495</u>

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

Child Care Licensing

604-12-940

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2012

	Fiscal Year Ending December 31, 2011	Fiscal Year Ending December 31, 2012	Total Expend- itures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	13,838	13,838	13,838	-
Federal Passed Through the State of Alaska	<u>526,291</u>	<u>942,715</u>	<u>1,469,006</u>	<u>1,506,000</u>	<u>36,994</u>
Total Revenues	<u>526,291</u>	<u>956,553</u>	<u>1,482,844</u>	<u>1,519,838</u>	<u>36,994</u>
Expenditures:					
Direct Costs:					
Personal Services	434,541	809,464	1,244,005	1,239,811	(4,194)
Other Operating Costs	<u>5,953</u>	<u>39,472</u>	<u>45,425</u>	<u>81,787</u>	<u>36,362</u>
Total Direct Costs	440,494	848,936	1,289,430	1,321,598	32,168
Indirect Costs	<u>85,797</u>	<u>107,617</u>	<u>193,414</u>	<u>198,240</u>	<u>4,826</u>
Total Expenditures	<u>\$ 526,291</u>	<u>956,553</u>	<u>1,482,844</u>	<u>1,519,838</u>	<u>36,994</u>

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

Child Care Licensing

604-13-940

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ends June 30, 2013

	Fiscal Year Ending December 31, 2011	Fiscal Year Ending December 31, 2012	Total Expend- itures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	6,144	6,144	13,838	7,694
Federal Passed Through the State of Alaska	-	668,999	668,999	1,506,000	837,001
Total Revenues	-	675,143	675,143	1,519,838	844,695
Expenditures:					
Direct Costs:					
Personal Services	-	581,795	581,795	1,302,291	720,496
Other Operating Costs	-	5,801	5,801	19,307	13,506
Total Direct Costs	-	587,596	587,596	1,321,598	734,002
Indirect Costs	-	87,547	87,547	198,240	110,693
Total Expenditures	\$ -	675,143	675,143	1,519,838	844,695

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

Human Services Community Matching Grant

605-12-012

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2012

	Fiscal Year Ending December 31, 2011	Fiscal Year Ending December 31, 2012	Total Expend- itures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ 607,374	420,662	1,028,036	1,028,036	-
Federal Passed Through the State of Alaska	-	-	-	-	-
Total Revenues	<u>607,374</u>	<u>420,662</u>	<u>1,028,036</u>	<u>1,028,036</u>	<u>-</u>
Expenditures:					
Direct Costs:					
Personal Services	-	-	-	-	-
Other Operating Costs	<u>580,827</u>	<u>398,255</u>	<u>979,082</u>	<u>979,082</u>	<u>-</u>
Total Direct Costs	<u>580,827</u>	<u>398,255</u>	<u>979,082</u>	<u>979,082</u>	<u>-</u>
Indirect Costs	<u>26,547</u>	<u>22,407</u>	<u>48,954</u>	<u>48,954</u>	<u>-</u>
Total Expenditures	<u>\$ 607,374</u>	<u>420,662</u>	<u>1,028,036</u>	<u>1,028,036</u>	<u>-</u>

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

Human Services Community Matching Grant

605-13-012

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ends June 30, 2013

	Fiscal Year Ending December 31, 2011	Fiscal Year Ending December 31, 2012	Total Expend- itures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	628,001	628,001	1,089,167	461,166
Federal Passed Through the State of Alaska	-	-	-	-	-
Total Revenues	<u>-</u>	<u>628,001</u>	<u>628,001</u>	<u>1,089,167</u>	<u>461,166</u>
Expenditures:					
Direct Costs:					
Personal Services	-	-	-	-	-
Other Operating Costs	-	604,048	604,048	1,037,302	433,254
Total Direct Costs	-	604,048	604,048	1,037,302	433,254
Indirect Costs	-	23,953	23,953	51,865	27,912
Total Expenditures	\$ <u>-</u>	<u>628,001</u>	<u>628,001</u>	<u>1,089,167</u>	<u>461,166</u>

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

Coordinated Transportation

607-12-114

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2012

	Fiscal Year Ending December 31, 2011	Fiscal Year Ending December 31, 2012	Total Expend- itures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ 189,580	187,655	377,235	377,235	-
Federal Passed Through the State of Alaska	98,005	97,010	195,015	195,015	-
Total Revenues	<u>287,585</u>	<u>284,665</u>	<u>572,250</u>	<u>572,250</u>	<u>-</u>
Expenditures:					
Direct Costs:					
Personal Services	-	-	-	-	-
Other Operating Costs	275,000	284,665	559,665	559,665	-
Total Direct Costs	<u>275,000</u>	<u>284,665</u>	<u>559,665</u>	<u>559,665</u>	<u>-</u>
Indirect Costs	12,585	-	12,585	12,585	-
Total Expenditures	<u>\$ 287,585</u>	<u>284,665</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
 Nutrition, Transportation and Support Services
 607-13-103

Schedule of Revenues and Expenditures - Budget and Actual
 Grant Period Ends June 30, 2013

	Fiscal Year Ending December 31, 2011	Fiscal Year Ending December 31, 2012	Total Expend- itures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	107,005	107,005	208,681	101,676
Federal Passed Through the State of Alaska	-	205,145	205,145	400,000	194,855
Total Revenues	-	312,150	312,150	608,681	296,531
Expenditures:					
Direct Costs:					
Personal Services	-	-	-	-	-
Other Operating Costs	-	298,764	298,764	595,295	296,531
Total Direct Costs	-	298,764	298,764	595,295	296,531
Indirect Costs	-	13,386	13,386	13,386	-
Total Expenditures	\$ -	312,150	312,150	608,681	296,531

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

Aging Disability Resource Center

607-12-702

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2012

	Fiscal Year Ending December 31, 2011	Fiscal Year Ending December 31, 2012	Total Expend- itures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ 44,107	62,173	106,280	106,280	-
Federal Passed Through the State of Alaska	51,659	72,819	124,478	124,478	-
Total Revenues	<u>95,766</u>	<u>134,992</u>	<u>230,758</u>	<u>230,758</u>	<u>-</u>
Expenditures:					
Direct Costs:					
Personal Services	70,947	90,922	161,869	158,625	(3,244)
Other Operating Costs	1,238	37,552	38,790	42,034	3,244
Total Direct Costs	<u>72,185</u>	<u>128,474</u>	<u>200,659</u>	<u>200,659</u>	<u>-</u>
Indirect Costs	23,581	6,518	30,099	30,099	-
Total Expenditures	<u>\$ 95,766</u>	<u>134,992</u>	<u>230,758</u>	<u>230,758</u>	<u>-</u>

See accompanying independent auditors' report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

Aging Disability Resource Center

607-13-702

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ends June 30, 2013

	Fiscal Year Ending December 31, 2011	Fiscal Year Ending December 31, 2012	Total Expend- itures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	61,129	61,129	145,620	84,491
Federal Passed Through the State of Alaska	-	35,901	35,901	85,138	49,237
Total Revenues	<u>-</u>	<u>97,030</u>	<u>97,030</u>	<u>230,758</u>	<u>133,728</u>
Expenditures:					
Direct Costs:					
Personal Services	-	75,454	75,454	162,408	86,954
Other Operating Costs	-	10,188	10,188	38,251	28,063
Total Direct Costs	<u>-</u>	<u>85,642</u>	<u>85,642</u>	<u>200,659</u>	<u>115,017</u>
Indirect Costs	-	11,388	11,388	30,099	18,711
Total Expenditures	<u>\$ -</u>	<u>97,030</u>	<u>97,030</u>	<u>230,758</u>	<u>133,728</u>

See accompanying independent auditors' report.