



Municipality of Anchorage, Alaska

Single Audit Reports and Supplementary Information

Year Ended December 31, 2013

Municipality of Anchorage, Alaska

Single Audit Reports and Supplemental Information
Year Ended December 31, 2013

Municipality of Anchorage, Alaska

Contents

	Page
Single Audit Section	
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	3-5
Schedule of Expenditures of Federal Awards	6-11
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 and Report on the Schedule of State Financial Assistance 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	28-30
Summary Schedule of Prior Audit Findings	31
Corrective Action Plan	32
Supplementary Information	
Independent Auditor's Report on Supplementary Information	33
Schedules of Revenues and Expenditures - Budget and Actual - State of Alaska Department of Health and Human Services Grants	34-51



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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, Alaska (Anchorage) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Anchorage's basic financial statements, and have issued our report thereon dated June 9, 2014. 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 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.

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.

BDO USA, LLP

Anchorage, Alaska
June 9, 2014



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Independent Auditor's Report on Compliance For Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the 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, Alaska'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, 2013. 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 \$76,534,974 in federal awards which is not included in the Schedule of Expenditures of Federal Awards for the year ended December 31, 2013. 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.

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.

Opinion on Each Major Federal 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 federal programs for the year ended December 31, 2013.

Other Matters

The results of our auditing procedures disclosed an 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 2013-001. Our opinion on each major federal program is not modified with respect to this matter.

Anchorage's response to the noncompliance finding identified in our audit is 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.

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.

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. *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.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2013-001, that we consider 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.

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, 2013, and have issued our report thereon dated June 9, 2014, 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 those financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the 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.

BDO USA, LLP

Anchorage, Alaska
June 9, 2014

Municipality of Anchorage, Alaska
Schedule of Expenditures of Federal Awards
Year ended December 31, 2013

	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-00-12-0002-12	45.310	\$ 68,846	\$ 44,818
800# ILL & Reference Backup	LS-00-13-0002-13	45.310	64,912	27,522
Ready to Read Resource Center 2013	LS-00-12-0002-12	45.310	81,638	56,380
Ready to Read Resource Center 2014	LS-00-13-0002-13	45.310	82,447	19,013
Total Institute of Museum & Library Services			297,843	147,733
Department of Agriculture				
Direct:				
USFS Hazardous Fuels Mitigation 2002	None	10.unknown	5,168,708	21,529
USFS Hazardous Fuels Mitigation 2003	None	10.unknown	4,573,994	(18,453)
USFS Hazardous Fuels Mitigation 2004	None	10.unknown	2,160,938	100,203
USFS Hazardous Fuels Mitigation 2005	None	10.unknown	582,536	2,230
USFS Hazardous Fuels Mitigation 2006	None	10.unknown	1,347,665	115,496
USFS Hazardous Fuels Mitigation 2008	08DG11100100218	10.unknown	492,000	64,582
USFS Wildfire Mitigation 2001	1580	10.unknown	1,785,338	1
Total Direct Programs U.S. Department of Agriculture			16,111,179	285,588
Pass-Through Alaska Department of Health & Social Services:				
WIC Program BP2012	604-13-813	10.557	1,379,853	678,575
WIC Program BP2012 Copper River/PW Sound	604-13-816	10.557	81,749	33,792
WIC Program Special Supplemental Nutrition for Women, Infants and Children	604-14-830	10.557	1,757,138	787,350
Total Pass-Through Programs Alaska Department of Health & Social Services			3,218,740	1,499,717
Pass-Through Alaska Department of Commerce, Community & Economic Development -				
FY 13 National Forest Receipts	None	10.665	79,083	79,083
Pass-Through Alaska Department of Natural Resources, Division of Forestry -				
ARRA USFS Hazardous Fuels Mitigation	09-DG-11100489-11	10.688	497,650	10,218
Total Department of Agriculture			19,906,652	1,874,606
Department of Health & Human Services				
Direct:				
Family Planning 2012	FHPHA106040-01	93.217	1,027,090	596,031
Family Planning 2013	FHPHA106083-01	93.217	743,722	283,311
Total Direct Programs Department of Health & Human Services			1,770,812	879,342
Pass-Through Alaska Department of Health & Social Services:				
Nutrition, Transportation and Support Services	607-13-103	93.044	400,000	194,855
Nutrition, Transportation and Support Services	607-14-103	93.044	400,000	208,810
			800,000	403,665
Aging Disability Resource Center	607-13-702	93.048	28,795	16,666
Aging Disability Resource Center	607-14-702	93.048	107,550	45,180
			136,345	61,846
Public Health Preparedness and Response for Bioterrorism	601-13-151	93.069	534,600	301,042
Public Health Preparedness and Response for Bioterrorism	601-14-151	93.069	534,100	202,950
			1,068,700	503,992
Aging Disability Resource Center	607-14-702	93.071	33,781	14,191

Municipality of Anchorage, Alaska
Schedule of Expenditures of Federal Awards, continued

	Grant No.	CFDA Number	Award Amount	Expenditures
Department of Health & Human Services, continued				
Pass-Through Alaska Department of Health & Social Services, continued:				
Public Health Nursing 2012	601-13-175	93.116	\$ 70,000	\$ 38,680
Public Health Nursing 2013	601-14-175	93.116	70,000	35,554
			<u>140,000</u>	<u>74,234</u>
Aging Disability Resource Center	607-13-702	93.779	56,343	32,570
Aging Disability Resource Center	607-14-702	93.779	57,450	24,134
			<u>113,793</u>	<u>56,704</u>
Child Care Licensing 12	604-13-940	93.575	1,526,000	855,077
Child Care Licensing 13	604-14-940	93.575	1,530,238	690,868
			<u>3,056,238</u>	<u>1,545,945</u>
HIV Prevention & Intervention Activities	601-13-170	93.940	88,500	48,184
HIV Prevention & Intervention Activities	601-14-170	93.940	108,500	39,242
			<u>197,000</u>	<u>87,426</u>
Total Pass-Through Programs Alaska Department of Health & Social Services			<u>5,545,857</u>	<u>2,748,003</u>
Pass-Through Southcentral Foundation - Southcentral Foundation CSP 2013	None	93.210	199,000	79,457
Pass-Through NACCHO Medical Reserve Corps 2013	5MRC5G101005-03	93.008	4,000	4,000
Total Department of Health & Human Services			<u>7,519,669</u>	<u>3,710,802</u>
Department of Homeland Security				
Direct:				
FEMA SAFER Grant	EMW-2010-FH-01152	97.044	5,050,461	862,616
Port Security Grant Program	2010-PU-T0-K003	97.056	1,217,340	624,912
Port Security Grant Program	EMW-2011-PU-00109	97.056	1,000,149	24,757
			<u>2,217,489</u>	<u>649,669</u>
ARRA Port Security Grant Program	2009-PU-R1-0217	97.116	1,355,307	1,160,903
Total Direct Programs U.S. Department of Homeland Security			<u>8,623,257</u>	<u>2,673,188</u>
Pass-Through Alaska Department of Military & Veterans Affairs:				
Emergency Management Performance Grant 2012	EMW-2012-EP-00028-S01	97.042	100,000	50,000
Emergency Management Performance Grant 2013	MW-2013-EP-00048-S01	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	3,328
Citizen Corps Program	EMW-2011-SS-00053	97.067	17,251	14,026
Metropolitan Medical Response System	2010-SS-T0-0023	97.067	301,549	238,626
Metropolitan Medical Response System	EMW-2011-SS-00053	97.067	267,609	6,930
State Homeland Security Program	EMW-2012-SS-00127	97.067	99,320	32,400
State Homeland Security Program	2010-SS-T0-0023	97.067	2,370,167	(2,483)
State Homeland Security Program	EMW-2011-SS-00053	97.067	1,386,610	409,547
Total Pass-Through Programs Alaska Department of Military & Veterans Affairs			<u>4,664,353</u>	<u>802,374</u>
Total Department of Homeland Security			<u>13,287,610</u>	<u>3,475,562</u>

Municipality of Anchorage, Alaska
Schedule of Expenditures of Federal Awards, continued

	Grant No.	CFDA Number	Award Amount	Expenditures
Department of Housing & Urban Development, Office of Community Planning & Development				
Direct:				
Community Development Block Grant 1998	B-98-MC-02-0001	14.218	\$ 2,255,000	\$ 1,000
Community Development Block Grant 2003	B-03-MC-02-0001	14.218	2,330,000	12
Community Development Block Grant 2009	B-09-MC-02-0001	14.218	1,888,650	530
Community Development Block Grant 2010	B-10-MC-02-0001	14.218	2,036,598	(523)
Community Development Block Grant 2011	B-11-MC-02-0001	14.218	1,707,768	100,122
Community Development Block Grant 2012	B-12-MC-02-0001	14.218	1,712,284	620,268
Community Development Block Grant 2013	B-13-MC-02-0001	14.218	1,772,393	198,948
			13,702,693	920,357
Emergency Shelter 2011	E-11-MC-02-0001	14.231	128,923	49,223
Emergency Shelter 2012	E12-MC-02-0001	14.231	147,888	68,510
Emergency Shelter 2013	E12-MC-02-0001	14.231	124,916	2,910
			401,727	120,643
HUD Link Program 12	AK0013B0C000802	14.235	189,089	68,889
HUD Link Program 13	AK0011LOC001205	14.235	190,890	107,553
			379,979	176,442
HOME Investment Partnership Agreement 2007	M-07-MC-02-0200	14.239	1,001,338	8,570
HOME Investment Partnership Agreement 2009	M-09-MC-02-0200	14.239	1,081,372	12,464
HOME Investment Partnership Agreement 2010	M-10-MC-02-0200	14.239	1,068,582	65
HOME Investment Partnership Agreement 2011	M-11-MC-02-0200	14.239	946,309	65,050
HOME Investment Partnership Agreement 2012	M-12-MC-02-0200	14.239	946,309	117,428
HOME Investment Partnership Agreement 2013	M-13-MC-03-0200	14.239	591,911	14,417
			5,635,821	217,994
Total Direct Programs Department of Housing & Urban Development, Office of Community Planning & Development			20,120,220	1,435,436
Pass-Through Alaska Housing Finance Corporation:				
Link Program 2012	HMS-11-MOA - 1	14.235	26,542	3,608
Total Department of Housing & Urban Development, Office of Community Planning & Development			20,146,762	1,439,044
Department of the Interior				
Direct:				
Low Impact Development	F12AC00377	15.631	80,000	7,045
Ship Creek Fishing Access Improvements	F12AF002645	15.668	1,000,001	555,123
South Fork Little Campbell Creek Mitigation of Impacts to Fish Passage	F12AF01364	15.668	846,620	21,771
Chester Creek Channel Restoration to Mitigate Impacts to Fish Habitat	F12AF70314	15.668	2,036,635	194
			3,883,256	577,088
Hydrologic Resource Center for Data Collection and Investigation dated September 22, 2010	G11AC20006	15.808	349,356	121,173
Total Direct Programs U.S. Department of the Interior			4,312,612	705,306
Pass-Through Alaska Department of Revenue -				
Federal PILT	None	15.226	670,290	670,290
Pass-Through Alaska Department of Natural Resources -				
Oscar Anderson House: Brochures and Electronic Application	12573	15.904	8,864	8,864
KABATA - City View GIS	None	15.904	52,000	46,475
Total Pass-Through Program Alaska Department of Natural Resources			60,864	55,339
Total Department of the Interior			5,043,766	1,430,935

Municipality of Anchorage, Alaska
Schedule of Expenditures of Federal Awards, continued

	Grant No.	CFDA Number	Award Amount	Expenditures
Department of Justice				
Direct:				
Human Trafficking 2010	2010-VT-BX-0003	16.320	\$ 75,000	\$ 37,685
Alaska Internet Crimes Against Children Task Force Continuation 2010	2010-MC-CX-K031	16.540	669,288	257,839
Alaska Internet Crimes Against Children Task Force Continuation 2013	2013-MC-FX-K011	16.540	241,641	475
			<u>910,929</u>	<u>258,314</u>
Domestic Violence 2008	2008-WE-AX-0033	16.590	1,500,000	381,562
FY2011 BVP Program Grant	None	16.607	9,506	9,506
FY2012 BVP Program Grant	None	16.607	6,190	4,663
			<u>15,697</u>	<u>14,169</u>
COPS Hiring Program 10	2010-UL-WX-0001	16.710	1,155,364	411,510
Justice Assistance Grant	2010-DJ-BX-0043	16.738	636,363	575,348
Justice Assistance Grant	2011-DJ-BX-2907	16.738	508,884	15,889
Justice Assistance Grant	2012-DJ-BX-1175	16.738	413,978	482
Justice Assistance Grant	2013-DJ-BX-0214	16.738	392,943	44
			<u>1,952,168</u>	<u>591,763</u>
Forensic Crime Laboratory Services Enhancement Project	2011-CD-BX-0092	16.742	175,000	70,117
ARRA Justice Assistance Grant	2009-SB-B9-1238	16.804	2,700,337	1,400,527
Forfeiture Funds-All2012	None	16.922	1,200,000	750,639
Total Direct Programs Department of Justice			<u>9,684,495</u>	<u>3,916,286</u>
Pass-Through Alaska State Troopers - Anti-Gang Initiative 2013	13-002	16.609	55,113	44,184
ARRA: Anchorage Domestic Violence Prevention Project	ARRA 11-800	16.803	889,607	190,834
Total Pass-Through Program Alaska State Troopers			<u>944,720</u>	<u>235,018</u>
Total Department of Justice			<u>10,629,215</u>	<u>4,151,304</u>
Department of Transportation				
Direct:				
Rehabilitate Runway 16/34 and Replace Runway 34 Visual Glide Slope Indicator	3-02-0015-050-2010	20.106	3,385,564	20,886
Acquire Snow Removal Equipment (SRE)	3-02-0015-053-2011	20.106	323,000	315,754
Conduct Airport Master Study	3-02-0015-054-2011	20.106	608,000	190,667
Rehabilitate Taxiway Q, Phase 2	3-02-0015-055-2011	20.106	2,253,400	257,237
Airport Lighting, Signage and Fencing Improvements	3-02-0015-056-2011	20.106	549,100	38,425
Rehabilitate Taxiway Q and Apron Phase 3	3-02-0015-057-2012	20.106	2,437,500	182,715
2012 Security Improvements Phase 2	3-02-0015-058-2012	20.106	1,560,000	1,003,844
Acquire Snow Removal Equipment (SRE)	3-02-0015-059-2013	20.106	937,500	19,088
Replace Runway Lighting Vault	3-02-0015-060-2013	20.106	1,012,500	382,845
Rehabilitate Aircraft Aprons (Phase 2 "Block 5") ; Security Enhancements	3-02-0015-042-2007	20.106	2,300,696	1
			<u>15,367,260</u>	<u>2,411,462</u>
AMATS Planning PY Carryover	None	20.205	272,537	788
FTA 5309 Museum Intermodal Facility	AK-03-0067	20.500	1,457,667	18,710
Maintenance Facility Roof	AK-04-0032	20.500	2,400,000	30,867
2012 SGR Buses & Paratransit	AK-04-0034	20.500	1,304,000	926,341
			<u>5,161,667</u>	<u>975,918</u>

Municipality of Anchorage, Alaska
Schedule of Expenditures of Federal Awards, continued

	Grant No.	CFDA Number	Award Amount	Expenditures
Department of Transportation, continued				
Direct, continued:				
Section 5307 2007 Vans, ADA Imp, Plng, PM, ADA Svc	AK-90-X048	20.507	\$ 4,549,600	\$ 11,171
08 5309B Const Paratransit Facility	AK-90-X052	20.507	4,517,600	271,183
FTA SEC 5307 CAP ASSIST	AK-90-X056	20.507	4,645,600	660,918
2010 FTA SEC 5307 CAP A	AK-90-X059	20.507	4,304,661	634,207
FY 11 5307 PM; Vans	AK-90-X064	20.507	4,517,152	408,803
2013 Section 5307 Operating and Capital Assistance	AK-90-X070	20.507	4,484,531	2,930,263
FY12 FTA Section 5307	AK-95-X067	20.507	4,564,523	798,799
2010 CMAQ FTA Fleet Acq	AK-95-X007	20.507	5,803,786	3,307,256
			<u>37,387,453</u>	<u>9,022,600</u>
2010 5316 JARC Projects	AK-37-X019	20.516	107,598	107,598
FTA 5317 New Freedom Operations	AK-57-X008	20.521	50,000	19,458
FTA 5317 New Freedom Operations	AK-57-X004	20.521	121,239	13,740
2012 5317 New Freedom Operations	AK-57-X010	20.521	77,757	31,519
			<u>248,996</u>	<u>64,717</u>
Total Direct Programs Department of Transportation			<u>58,545,511</u>	<u>12,583,083</u>
Pass-Through Alaska Department of Transportation & Public Facilities:				
Travel Options Program	50895	20.205	175,620	47,587
HSIP 09: Bragaw @16th Ave Channelization Improvements	52120	20.205	76,000	72,003
AMATS Arterial Roadway Dust Control	52748	20.205	619,075	7,509
Transit Marketing CY13	55552	20.205	261,552	244,443
Air Quality Public & Business Awareness Education Campaign	53533	20.205	871,418	205,251
AMATS: Arctic Blvd. Bike Lanes: Fireweed Ln. to 10th Ave.	53619	20.205	61,250	62,063
AMATS Traffic Count Program 2012-14	54159	20.205	656,521	125,507
Regional Household Travel Survey	54556	20.205	484,355	10,652
Rideshare 2013	55547	20.205	435,920	420,745
AMATS: Bicycle Plan Implementation Project (DOT&PF Owned)	56083	20.205	427,144	2,673
AMATS: Bicycle Plan Implementation Project (MOA Owned)	56092	20.205	427,144	1,033
AMATS: CMAQ Traffic Control Signalization 13-15	56853	20.205	889,660	101,775
Safer Routes to Schools	57801	20.205	208,751	(8,085)
FTA Section 5303 Planning	5303-11-454	20.205	292,201	1,182
2012 Section 5303 FTA Planning	5303-PL-454	20.205	291,505	268,934
Traffic Control Signalization 10-12	CMG-000(416); 52532	20.205	946,073	225,186
HSIP 2003, Group B	ACHHE-0001(299)56644	20.205	456,400	(10,071)
HSIP 2001 Group 5A	HRO-0001(267)55730	20.205	1,193,000	120,195
HSIP 2003, Group A	HRO-000S(459)56645	20.205	425,160	540
ISTEA Chester Creek Trail Connection - Design	CM-0001(262)55066	20.205	1,392,000	400,475
AMATS: Spenard Rd: Hillcrest/Minn Ped Imp	HRO-0001(172)53986	20.205	950,000	663
University Lake Drive Extension (APU)	HPRL-HPRM-0001(407)59764	20.205	879,920	455,277
2012 AMATS Planning	None	20.205	840,138	2,240
2013 AMATS Planning	None	20.205	840,138	710,540
			<u>14,100,945</u>	<u>3,468,317</u>
MCS CV Enforcement 10	10-PD-001	20.218	31,278	17,432
MCS CV Enforcement 11	11-PD-001	20.218	31,278	21,304
			<u>62,556</u>	<u>38,736</u>
AK Community Transit Grant 2013	AMHT-POS-13-454	20.513	67,249	67,249
ASTEP DUI	154 AL 13-01-00(13)-01	20.607	135,490	86,037
High Visibility Enforcement Overtime Grant	154AL-14-01-00(A)-2	20.607	50,000	42,328
ASTEP DUI/CIOT 2013	402PT-13-06-00(A)-2	20.607	18,048	18,048
			<u>203,538</u>	<u>146,413</u>
Total Pass-Through Programs Alaska Department of Transportation & Public Facilities			<u>14,434,288</u>	<u>3,720,715</u>

Municipality of Anchorage, Alaska
Schedule of Expenditures of Federal Awards, continued

	Grant No.	CFDA Number	Award Amount	Expenditures
Department of Transportation, continued				
Pass-Through Alaska Historic Preservation Office - KABATA Project	None	20.205	\$ 522,000	\$ 687
Total Department of Transportation			<u>73,501,799</u>	<u>16,304,485</u>
Environmental Protection Agency				
Direct:				
Air Pollution Control Program Support	00J51501	66.001	152,600	65
ANC Air Toxics Monitoring	XA-00J52401-0	66.034	68,719	31,959
Ambient Lead Monitoring	XA-00J43301	66.034	43,907	1,684
			<u>112,626</u>	<u>33,643</u>
Total Direct Programs Environmental Protection Agency			<u>265,226</u>	<u>33,708</u>
Pass-Through Alaska Department of Environmental Conservation:				
Alaska Clean Water Fund Loan - Girdwood_WWTF_Upgrade	127701	66.458	24,915,000	3,401,505
Alaska Clean Water Fund Loan - Asplund Wastewater Treatment Facility Utilidor	127611	66.458	2,100,000	187,214
Alaska Clean Water Fund Loan - AWWTF_Disenfection_Upgrade	130171	66.458	8,214,100	195,172
Alaska Clean Water Fund Loan - Wonder_Park_Swr_Upgrade	130681	66.458	200,000	152,638
			<u>35,429,100</u>	<u>3,936,529</u>
Alaska Drinking Water Fund Loan - North Sitka Water Upgrade	130351	66.468	1,300,000	411,935
Alaska Drinking Water Fund Loan - 41 St Cope-Northstar Water Upgrade	130561	66.468	1,900,000	911,004
Alaska Drinking Water Fund Loan - SCWTF_Improvements	130941	66.468	500,000	119,920
Alaska Drinking Water Fund Loan - Wonder Park Upgrade Phase II	130401	66.468	2,500,000	539,885
			<u>6,200,000</u>	<u>1,982,744</u>
Air Quality 105 2013	None	66.605	80,906	80,906
Total Pass-Through Programs Alaska Department of Environmental Conservation			<u>41,710,006</u>	<u>6,000,179</u>
Total Environmental Protection Agency			<u>41,975,232</u>	<u>6,033,887</u>
Equal Employment Opportunity Commission				
Direct -				
FY 13 Equal Employment Opportunity Cases	None	30.unknown	45,450	45,450
Total Schedule of Expenditures of Federal Awards			<u>\$ 192,353,997</u>	<u>\$ 38,613,808</u>

Municipality of Anchorage, Alaska

Notes to the Schedule of Expenditures of Federal Awards

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, 2013. 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.

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.

3. Loan Programs

Anchorage participates in Revolving Loan Funds and Section 108 Loan Guarantee programs sponsored by the Department of Housing and Urban Development - Community Development Block Grants (CDBG). Under these programs, Anchorage issues loans to program participants which may be forgiven over time, or are repaid into the program for the issuance of new loans. Only current year loan drawdowns (new loans issued) are reported on the federal schedule. At December 31, 2013, Anchorage had the following loan activities:

Program Title	Federal CFDA Number	Outstanding Receivable from Program Participants	Outstanding Payable To HUD	Current Year Drawdowns
HOME Investment Partnership Program				
Community Development Block Grants	14.239	\$ 3,302,050	\$ -	\$ 217,994
Entitlement Grants	14.218	1,515,487	-	920,357
Community Development Block Grants - Section 108 Loan Guarantees	14.248	1,636,489	1,541,000	-
Total		\$ 6,454,026	\$ 1,541,000	\$ 1,138,351

Municipality of Anchorage, Alaska

Notes to the Schedule of Expenditures of Federal Awards

Anchorage participates in Environmental Protection Agency Loan Programs administered by the State of Alaska. These loan programs provide low-interest funding for Municipalities to conduct relevant water, wastewater, and other solid waste improvement programs. The loans include both State of Alaska and federal funding. The outstanding payable balance shown here reflects the total loan balance payable. Current year drawdowns reflects the federal portion of the current year draw and is reflected on the schedule of expenditures of federal awards. At December 31, 2013, Anchorage had the following loan activities:

Program Title	Federal CFDA Number	Outstanding Payable	Current Year Drawdowns
Clean Water Loan Program	66.458	\$ 89,254,264	\$ 3,936,529
Drinking Water Loan Program	66.468	82,155,456	1,982,744
Total		\$ 171,409,720	\$ 5,919,273

4. Subrecipients

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

Program Title	Federal CFDA Number	Amount Provided to Subrecipients
Community Development Block Grants/Entitlement Grants	14.218	\$ 494,802
Emergency Solutions Grant Program	14.231	14,108
HOME Investment Partnerships	14.239	448,709
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.803	100,405
		\$ 1,058,024

5. Unearned Revenue by Program

Unearned revenue by federal program at December 31, 2013 are as follows:

Program Title	Federal CFDA Number	Unearned Revenue
Community Development Block Grants	14.218	\$ 223,033
HOME Investment Partnerships	14.239	57,496
Airport Improvement Program	20.106	3,417
Highway Planning and Construction	20.205	195,095
National Motor Carrier Safety	20.218	4,414
Grants to States	45.310	1,581
		\$ 485,036



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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, Alaska'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, 2013. 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 \$531,066,717 in state awards which is not included in the Schedule of Expenditures of Federal Awards for the year ended December 31, 2013. 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.

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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, 2013.

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.

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 9, 2014, 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. 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.

BDO USA, LLP

Anchorage, AK
June 9, 2014

Municipality of Anchorage, Alaska
Schedule of State Financial Assistance
Year ended December 31, 2013

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Administration			
Major Programs:			
FY 13 Public Employees' Retirement System	None	\$ 25,984,106	\$ 25,984,106
Total Alaska Department of Administration		25,984,106	25,984,106
Alaska Department of Commerce, Community & Economic Development			
Major Programs:			
Anchorage - Anchorage Wide Area Radio Network	08-DC-168	4,111,000	328,536
Anchorage - People Mover Buses and AnchorRides Fleet Matching Program	08-DC-222	1,465,094	331,217
School District Security System Upgrades at Area Schools	08-DC-402	2,675,000	489,494
11th Avenue Road Upgrade - Muldoon Road to Boston St	09-DC-056	500,000	383,224
73rd Avenue Upgrade - Petersburg St to Basel St	09-DC-164	1,200,000	618,898
Fire Department Station 5 Renovation	09-DC-380	4,500,000	1,096,922
Pavement Rehab Matching Program	09-DC-414	5,000,000	325,815
Victor Road-Diamond to 100th Ave.	09-DC-564	14,000,000	3,182,931
100th Avenue Extension Phase II - Minnesota Drive to C Street	11-DC-001	6,000,000	1,159,520
Centennial Park Upgrades, Repairs & Improvements	11-DC-032	500,000	325,351
Golden View Drive Intersection and Safety Upgrades - Rabbit Creek Road to Romania Drive	11-DC-067	3,000,000	834,930
Intersection Safety and Congestion Relief Matching Program	11-DC-076	5,000,000	1,431,590
Old Eagle River Road Upgrade (RTP) Monte Road to Baranoff Avenue	11-DC-129	4,000,000	2,486,141
Pavement Rehab Matching Program	11-DC-131	5,340,500	328,577
Toilsome Hill Drive/Glen Alps Road/Canyon Road Improvements Phase II (HD 17-32)	11-DC-168	2,500,000	1,767,609
32nd Avenue Upgrade	12-DC-240	4,100,000	1,081,306
73rd Avenue & 74th Avenue Road Water Line Extension	12-DC-241	1,300,000	371,534
75th Avenue & Margaret Circle Area Drainage	12-DC-242	3,000,000	1,539,923
9th Avenue Phase II Reconstruction	12-DC-244	3,600,000	1,685,076
Chugiak Birchwood Eagle River Rural Rd Service Area - Existing Community Roads Upgrade	12-DC-260	523,000	302,835
Chugiak Birchwood Eagle River Rural Road Service Area - Road Rehabilitation	12-DC-261	2,400,000	1,850,266
Chugiak Senior Center Upgrades	12-DC-262	4,200,000	2,185,808
Eagle River Road Upgrade	12-DC-266	2,800,000	2,355,692
Eagle River Traffic Mitigation Artillery Road, Eagle River Road and Old Glenn Hwy Interchange	12-DC-267	2,500,000	316,689
Intersection Safety and Congestion Relief Matching Program	12-DC-284	1,000,000	900,416
Pavement Rehab Matching Program	12-DC-296	3,000,000	1,346,283
Project 80's Buildings & Infrastructure	12-DC-302	6,000,000	665,582
East High School Field Improvements	12-DC-621	2,400,000	1,960,793
Chugiak Volunteer Fire and Rescue Department Station #35 Replacement	12-DC-800	6,150,000	3,019,552
U-Med District Plan	12-RR-018	500,000	366,819
Loretta French Field Upgrades	13-DC-350	400,000	328,644
Police Department Indoor Range Targeting Systems Upgrades	13-DC-376	500,000	366,209
Clitheroe Center Roof Replacement and Water System Upgrades	13-DC-422	800,000	679,662
Cherry Street Upgrade - 32nd Avenue to 36th Avenue Reconstruction	13-DC-441	1,000,000	960,017
Egan Center Upgrades	13-DC-443	1,000,000	699,978
U-Med District Phase II	13-DC-444	1,000,000	547,322
Anchorage Football Stadium Building, Turf Replacement	13-DC-475	1,500,000	830,689
ARDSA Residential Pavement Rehabilitation - Downtown and Midtown Areas	13-DC-490	1,650,000	843,982
Performing Arts Center Upgrades & Infrastructure Rehab	13-DC-512	2,100,000	2,010,668
CBERRRSA Residential Pavement Rehab - Chugiak, Birchwood & Eagle River Areas	13-DC-524	2,500,000	2,450,000
Police Department Training Center Roof Replacement	13-DC-530	2,750,000	1,631,664
ARDSA - Abbott Loop and Taku/Campbell Area Pavement Rehabilitation	13-DC-536	3,000,000	1,372,506
ARDSA Residential Pavement Rehabilitation - U-Med District and Scenic Foothills Area	13-DC-537	3,000,000	472,297
ARDSA Residential Pavement Rehabilitation - Mountain View and Muldoon Areas	13-DC-538	3,000,000	1,416,570
ARDSA - Spenard and Turnagain Residential Areas Pavement Rehabilitation	13-DC-540	3,000,000	908,705
Duben Street Upgrade - Muldoon Road to Bolin Street	13-DC-541	3,000,000	443,201
Duben Street Upgrade - Patterson Street East to Muldoon Road	13-DC-542	3,000,000	331,179
Tablelands Subdivision Area Road and Drainage Improvements	13-DC-543	3,000,000	1,068,024
Police Department Expansion - Outdoor Storage	13-DC-565	3,800,000	2,262,938
64th Avenue Upgrade and Reconstruction	13-DC-567	4,000,000	313,297

Municipality of Anchorage
Schedule of State Financial Assistance, continued

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Major Programs, continued:			
A Street and 48th Avenue Extension and Upgrade - 51st Avenue to Cordova Street	13-DC-568	\$ 4,000,000	\$ 413,170
Ship Creek Access Improvements North C Street to Dam Phase II	13-DC-570	4,000,000	1,201,782
Eklutna Bridge Replacement - Chugach State Park Access	13-DC-592	14,000,000	378,972
Sullivan Arena Parking Lot Expansion and Building Upgrades	13-DC-593	5,190,000	1,862,421
Pavement Rehabilitation Matching Program	13-DC-598	6,000,000	2,037,542
Dimond Boulevard Upgrade - Jodphur Road to Sand Lake Road	13-DC-608	7,500,000	627,082
Viburnum Drive - Oakwood and Burtwood Reconstruction	13-DC-613	7,900,000	601,641
Brentwood Drive/79th Avenue Area Drainage	14-DC-005	500,000	496,088
Project 80's Deferred and Critical Maintenance	14-DC-029	33,000,000	660,000
U-Med District Northern Access	14-DC-040	20,000,000	400,000
FY13 Community Revenue Sharing Program	None	14,697,818	14,697,818
Total Major Programs		264,052,412	78,353,397
Non-Major Programs:			
100th Avenue Extension: Minnesota Drive to King Street	07-DC-374	7,000,000	146,399
Fairview Recreation Center Maintenance/Repair	07-DC-397	150,000	8,874
Harry J. McDonald Center Expansion	07-DC-401	1,000,000	5,709
Anchorage Fire Department - Regional Fire Training Center Design and Construction	07-DC-421	9,000,000	99,081
Anchorage - APD Training Center Technology	08-DC-169	500,000	65,695
Anchorage - 72nd Ave Upgrade - Brayton to Lake Otis Pkwy	08-DC-398	8,548,569	10,967
School District Lockdown Hardware for Area High Schools	08-DC-401	1,800,000	29,193
Fairview Recreation Center Planning and Maintenance	08-DC-441	100,000	6,596
Hanshew - Emergency Comm Syst	08-DC-442	15,000	12,653
Hanshew MS - Replace Lockers	08-DC-443	100,000	2,949
Taku Elementary Storm Drain Rep/Supp	08-DC-446	50,000	14,901
Williwaw Elementary Pub Address System	08-DC-449	20,000	1,541
Wonder Park - Repair/Upgrades	08-DC-450	40,000	8,772
Old Seward Highway Upgrade from O'Malley to Brandon	08-RR-016	1,300,000	1,947
Spenard Recreation Improvements	08-RR-017	112,270	5,164
72nd Avenue Meadow Drainage	09-DC-057	280,000	8,584
Abbott Loop Community Park Ball Field Surface & Playground Improvements	09-DC-058	250,000	2,614
Bluebell Drive Reconstruction	09-DC-061	600,000	3,353
Bowman Elementary School iMac Computers and Related Software	09-DC-062	30,000	206
Mears Middle School - Furnish 32 Classrooms	09-DC-071	169,600	2,367
Mountain Air Drive/Hillside Drive Extension	09-DC-072	979,936	(28,034)
O'Malley Elementary iMac Computers	09-DC-073	30,000	5,797
Road Construction Funding Inflation Adjustments	09-DC-075	2,000,000	187,718
Service High School Football Field Turf Design	09-DC-077	500,000	2
Service High School Voc-tech Building and Trade Supplies	09-DC-078	20,000	2,898
Taku Lake Park Safety Upgrade and Trail Improvements	09-DC-079	50,000	7,139
40th Avenue Extension Lake Otis Prkwy to Dale St	09-DC-162	10,000,000	39,417
74th Avenue Upgrade - Petersburg St to Basel St	09-DC-165	1,200,000	117,462
79th Avenue Upgrade - Hartzell Rd to Petersburg St	09-DC-166	469,905	(4,089)
Abbott Loop Elementary School Purchase New Art Room Supplies	09-DC-169	12,000	4,523
Baxter Elementary School - Exterior Panel Upgrade	09-DC-173	30,000	600
Eagle River Elementary School - Library/Technology Upgrades	09-DC-179	35,000	20
Hanshew Middle School - Purchase Computers and Equipment	09-DC-183	117,500	5,921
Jewel Lake Rd Construction of Missing Ped and Storm Drains	09-DC-185	500,000	67,023
Kasuun Elementary School Purchase and Install School Sign	09-DC-186	15,000	300
Raspberry Rd Upgrade - Arctic Blvd to C St	09-DC-189	1,100,000	27,220
Renovate Park Strip 8 Tennis Court Complex	09-DC-190	100,000	436
Ruth Arcand Park - Playground Equipment	09-DC-191	100,000	7,359
Spring Hill Elementary School - Purchase Classroom Projectors	09-DC-194	45,000	19
Taku Elementary School Purchase of Emergency Preparedness	09-DC-196	7,500	1,897
Tudor Ctr Drive Extension - Tudor Rd to 48th Ave	09-DC-199	8,000,000	(104,034)
Airport Heights Elementary School Multi-Media Equipment	09-DC-362	10,000	579
Anchorage Veteran's Memorial Improvements	09-DC-363	250,000	147,093
Campbell Elementary School Climbing Wall Installation	09-DC-367	16,400	328
Central Middle School Ice Rink Reconstruction	09-DC-368	10,000	200
Central Middle School Stage Floor Refining	09-DC-369	20,000	400

Municipality of Anchorage
Schedule of State Financial Assistance, continued

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
College Gate Elem Pedestrain Safety	09-DC-371	\$ 30,000	\$ 4,356
Creekside Park Elementary - New Computers for Classrooms	09-DC-373	25,000	1,352
Denali Elementary School Computers Purchase	09-DC-374	38,000	8
Fairview Elementary School Technology, Books and Supplies Grant	09-DC-376	25,000	674
Fire Department Station 3 Replacement	09-DC-379	6,000,000	58,902
Intersection and Traffic Safety Matching Program	09-DC-392	5,000,000	224,047
King Career Center - New Partitions for Classrooms	09-DC-395	30,000	750
Lake Hood Elementary School Technology Grant	09-DC-397	24,000	2
Lake Otis Elementary Technology, Books and Supplies	09-DC-398	25,000	326
Loussac Library, Fire, Security and Lighting Upgrades	09-DC-399	2,050,000	76,843
Mountain View Elementary School - CCTV / Security System Upgrade	09-DC-402	78,500	1,550
Mountain View Library Education Books and Library Materials	09-DC-403	35,000	136
Muldoon Elementary School Projectors and Laptops	09-DC-405	40,000	1,689
North Star Elementary School Books and Technology Upgrade	09-DC-406	10,000	818
Northern Lights Blvd Sound and Traffic Barrier	09-DC-409	1,500,000	(276)
Northwood Elementary School New Program Textbooks	09-DC-410	25,000	3
Pedestrian Safety and Rehab Improvements Matching Program	09-DC-415	1,000,000	43,504
Polaris K-12 School Theatre Project Phase II	09-DC-416	70,000	11,112
Russian Jack Elementary School Technology Upgrades	09-DC-423	38,500	1,215
Sand Lake Elementary School - Purchase Books and Materials	09-DC-424	20,000	718
SAVE High School Roadside Curb Replacement	09-DC-426	30,000	11,696
Tudor Elementary School Asphalt and Sidewalk Repairs	09-DC-429	5,000	4,118
Wendler Middle School Library Furniture and Equipment	09-DC-434	30,000	386
Wonder Park Elementary School - New Computers for Computer Lab	09-DC-439	45,000	4,984
Meadow Park Improvements	09-RR-020	40,000	257
Birch Road Safety Improvements	09-RR-023	50,813	16,674
40th Ave Extension - Piper Street to Dale Street	11-DC-003	3,000,000	2,439
Abbott Loop Elementary School Library Books	11-DC-005	15,000	3,811
Airport Heights Elementary School Technology	11-DC-008	20,000	2,433
Anchorage Neighborhood Crime Watch - Community Action Policing	11-DC-011	40,000	125
Anchorage Senior Center Upgrades	11-DC-012	770,000	173,346
Aquarian Charter School Emergency Lighting	11-DC-013	20,000	111
Bayshore Elementary School Security Upgrade	11-DC-019	100,000	141
Begich Middle School Lighting for Track and Field	11-DC-022	200,000	1,915
Boniface Parkway Pedestrian & Bike Path Improvements - Debarr Road to 20th Avenue	11-DC-026	100,000	9,156
Bus and Fleet Improvements	11-DC-027	101,686	76,685
Campbell Elementary School Projectors & Document Cameras	11-DC-031	32,000	3,122
Chinook Elementary School Physical Education Equipment	11-DC-038	2,500	376
Chugiak High School Field Improvements	11-DC-042	300,000	84,911
Cordova Street Pedestrian and Bicycle Study - 3rd Avenue to 16th Avenue	11-DC-046	60,000	11,078
Creekside Park Elementary School Library Books	11-DC-047	20,000	2,498
Police Department - Crime Scene Investigation Vehicle	11-DC-049	410,000	520
Dimond High School - AP Teacher Training	11-DC-051	10,000	2,021
Dimond High School Computers	11-DC-052	42,000	14,098
East Anchorage Plan	11-DC-053	80,000	42,309
Emergency Medical & Fire Fighting Protective Equipment	11-DC-057	150,000	6,925
Fire Lake Elementary School - Physical Education Program	11-DC-059	10,000	3,842
Fire Station #6 Replacement	11-DC-060	6,000,000	85,712
Fire Station #9 Remodel	11-DC-061	5,000,000	20,099
Girdwood K-8 School Purchase New Computers for Mobile Computer Lab	11-DC-062	35,000	2,035
Glenn Highway/Eagle Glen South Subdivision Drainage	11-DC-066	2,600,000	258,154
Government Hill Elementary School After-School Program Equipment	11-DC-069	13,000	475
Government Hill Elementary School - Computer Software	11-DC-070	3,600	506
Inlet View Elementary School Library Books	11-DC-074	15,000	2,537
Kasuun Elementary School Digital Projectors	11-DC-078	20,000	754
Kasuun Elementary School Laptop Computers	11-DC-079	25,000	396
Klatt Elementary School Cafeteria Tables	11-DC-084	7,500	1,659
Lake Hood Elementary School Book and Technology Grant	11-DC-088	10,000	7,554
Lake Hood Elementary School Cameras & Projectors	11-DC-089	13,000	11,919
Lake Otis Parkway Pedestrian Safety - 20th Avenue to Northern Lights Boulevard	11-DC-094	250,000	1,507

Municipality of Anchorage
Schedule of State Financial Assistance, continued

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
Latouche and Annapolis Pedestrian Safety	11-DC-095	\$ 159,285	\$ 412
Loussac Library	11-DC-096	1,000,000	12,860
McLaughlin Secondary School Science Lab Conversion	11-DC-097	60,000	2,718
Mears Middle School Computer Lab Completion	11-DC-099	45,000	10,479
Mears Middle School Locker Replacement	11-DC-100	520,000	67,414
Mountain View Elementary School Boiler Replacement and Repairs	11-DC-106	75,000	69,000
Muldoon Elementary School Asphalt and Sidewalk Repairs	11-DC-112	80,000	25,694
Muldoon Elementary School Cameras	11-DC-113	5,000	307
Muldoon Road at Duben Street Pedestrian Safety	11-DC-114	150,000	579
Northwood Elementary School Book and Technology Grant	11-DC-121	15,000	1,082
Northwood Elementary School Sidewalk Repairs	11-DC-122	11,000	10,000
Nunaka Valley Street and Pedestrian Upgrades	11-DC-126	50,000	5,709
Orion Elementary School Classroom Equipment Purchase	11-DC-130	4,000	1,236
Pedestrian Safety and Rehabilitation Matching Program	11-DC-132	1,000,000	89,217
Russian Jack Springs Park	11-DC-143	300,000	11,741
SAVE High School Multimedia Computer Lab	11-DC-144	34,000	5,104
Service High School Classroom Technology Upgrades (HD 17-32)	11-DC-148	40,000	6,628
Installation (HD 17-32)	11-DC-151	1,354,000	11,008
Spring Hill Elementary School - Technology Upgrades	11-DC-152	50,000	6,956
Steller Secondary School - Book and Technology Grant	11-DC-154	15,000	6,374
Steller Secondary School Library Shelves & Furniture	11-DC-157	4,000	298
Steller Secondary School Mobile Computer Lab	11-DC-158	38,000	8,240
Susitna Elementary School Multimedia	11-DC-165	18,000	468
Traffic Calming and Pedestrian Safety	11-DC-169	350,000	10,281
Tyson Elementary Intercom/Bell/Clock System	11-DC-176	123,000	268
West High School Technology and Equipment	11-DC-178	140,000	2,179
Whaley Center Life Skills Classroom Kitchen Upgrades	11-DC-179	10,000	5,067
Willow Crest Elementary School Library Books & Supplies	11-DC-184	27,000	1,576
Willow Crest Elementary School Playground Equipment Upgrades	11-DC-185	40,000	204
121st Ave Storm Drain Construction	12-DC-239	1,200,000	1,564
Airport Heights Elementary School Building Wide Cable TV Connections	12-DC-245	75,000	600
Alpenglow Elementary School CCTV Security System Upgrades	12-DC-247	175,000	2,270
Aquarian Charter School Lighting	12-DC-248	100,000	729
Aquarian Charter School Playground Safety Surface Upgrade	12-DC-249	140,000	3,766
Arlberg Ave Extension - Winner Creek Area Access	12-DC-250	3,500,000	252,945
Bartlett High School Boy's Locker Replacement	12-DC-251	320,000	12,746
Bartlett High School Carpet Replacement	12-DC-252	85,000	409
Bartlett High School Interactive Display Technology	12-DC-253	208,000	725
Bartlett High School Musical Instruments	12-DC-254	80,000	15,188
Bayshore Elementary School Interactive Display Technology Purchase and Installation	12-DC-256	55,000	598
Branche Drive Reconstruction	12-DC-257	200,000	1,603
Campbell Elementary School Playground Equipment and Safety Surface Upgrades	12-DC-258	250,000	17,953
Chinook Elementary School Window Replacement	12-DC-259	120,000	7,796
E/R HS Track & Field Bleachers	12-DC-265	130,000	31,404
East High School Technology Upgrades	12-DC-268	114,900	2,825
Fire Department Light Rescue Boat	12-DC-274	260,000	785
Flooding, and Glaciation, Matching Program	12-DC-275	1,000,000	283,690
Furrow Creek Culvert Upgrades - Clippership Ct & Mariner Dr	12-DC-276	400,000	192,213
Gladys Woods Elementary School Interactive Display Technology	12-DC-277	65,000	20,405
Gruening Middle School Gym Lighting Upgrade	12-DC-278	55,000	440
Hanshew Middle School Library Upgrade	12-DC-279	176,000	170,131
Hillside Drainage Improvements	12-DC-280	300,000	92,695
Hillside Road and Drainage System Rehab	12-DC-281	280,000	91,149
Homestead Elementary School Improvements	12-DC-282	175,000	2,800
Inlet View Elementary School Interactive Display Technology	12-DC-283	75,563	42,575
Kasuun Elementary School CCTV/Security System Upgrade	12-DC-285	175,000	11,234
Klatt Elementary School Classroom Technology	12-DC-286	62,000	1,692
Klatt Elementary School Interactive Display Technology Purchase and Installation	12-DC-287	125,000	25,134
Mirror Lake Middle School Computer Upgrades	12-DC-288	120,000	2,549
Mountain Air Road/Hillside Drive Extension	12-DC-289	700,000	2,474

Municipality of Anchorage
Schedule of State Financial Assistance, continued

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
Mountain View Elementary School Playground Equipment and Safety Surface	12-DC-290	\$ 340,000	\$ 11,758
Muldoon Elementary School Interactive Display Technology	12-DC-291	132,000	25,319
Northeast Anchorage Road and Drainage Improvements	12-DC-292	964,850	69,633
Nunaka Valley Elementary School Improvements	12-DC-293	191,000	3,081
Nunaka Valley Elementary School Technology Upgrade	12-DC-294	75,000	23,055
Ocean View Elementary School Interactive Display Technology Purchase and Installation	12-DC-295	210,000	65,893
Pedestrian Safety and Rehab Matching Program	12-DC-297	250,000	522
Police Department Patrol Program Rifle Purchase	12-DC-300	463,000	51,568
Port of Anchorage Expansion	12-DC-301	30,000,000	1,411
Ptarmigan Elementary School Technology Upgrade	12-DC-303	180,000	67,741
Rabbit Creek Elementary School Control System Upgrade	12-DC-304	75,000	6,043
Road Reclamation District 29	12-DC-305	55,000	53,900
Romig Middle School Interactive Display Technology	12-DC-308	62,500	815
Romig Middle School Library Furniture Upgrade	12-DC-309	60,000	23,578
Sand Lake Watershed Drinking Water Studies	12-DC-311	250,000	122,500
Scenic Park Elementary School CCTV/Security System Upgrade	12-DC-312	175,000	5,700
Self Contained Breathing Apparatus Replacement	12-DC-314	175,000	7,844
South Central Law Enforcement Tactical Range & Training Facility	12-DC-315	1,532,000	10,000
South High School Purchase and Install Interactive Display Technology	12-DC-316	470,000	63,666
Spring Hill Elementary School CCTV/Security System Upgrade	12-DC-317	175,000	7,756
Susitna Elementary School CCTV and Security System Upgrade	12-DC-318	175,000	5,000
Susitna Elementary School Interactive Display Technology	12-DC-319	75,000	3,575
Susitna Elementary School Technology Upgrades	12-DC-320	75,000	15,608
Tudor Elementary School Fire Alarm Replacement	12-DC-322	175,000	2,825
West High School Classroom Furniture	12-DC-325	75,000	5,381
West High School Distance Learning Computer Technology	12-DC-326	400,000	14,323
West High School Interactive Display Technology	12-DC-327	62,500	5,614
Williwaw Elementary School Interactive Display Technology	12-DC-328	70,000	25,204
Willow Crest Elementary School Playground Upgrade	12-DC-329	100,000	4,119
Wonder Park Elementary School Playground Equipment and Safety Surface	12-DC-330	150,000	9,343
Alaska Aviation Museum, Energy and Safety Improvements	12-DC-608	495,000	53,221
Service High School Field Turf	12-DC-622	2,100,000	31,804
Abbott Loop Elementary School Library Furniture	12-DM-002	7,500	145
Abbott Loop Elementary School Playground Equipment Upgrade	12-DM-003	25,000	200
Airport Heights Elementary School Equipment	12-DM-004	20,000	360
AVAIL High School Classroom Furniture and Books	12-DM-006	14,500	8,658
Bartlett High School Restrooms Flush Valves Replacement	12-DM-007	39,150	9,998
Baxter Elementary School Purchase Equipment to Support PE Program	12-DM-008	18,000	1,467
Baxter Elementary School Technology Program	12-DM-009	15,000	2,454
Begich Middle School Certifications	12-DM-010	15,600	270
Bowman Elementary School Smart Board Technologies	12-DM-014	30,500	183
Campbell Elementary School Classroom Projectors	12-DM-015	40,000	12,285
Campbell Elementary School Desk and Chair Replacements	12-DM-016	20,000	2,999
Chester Valley Elementary School Instructional Materials and Software	12-DM-019	25,000	1,208
Chester Valley Elementary School Technology Improvements	12-DM-020	20,000	9,667
Chinook Elementary School Storage Cubicles Purchase and Installation	12-DM-021	25,000	83
Chugach Optional Elementary School Technology Upgrade	12-DM-022	30,000	18,068
Clark Middle School Medical Laboratory Equipment	12-DM-023	15,000	1,838
Creekside Park Elementary School Classroom Equipment	12-DM-025	25,000	1,240
Creekside Park Elementary School Playground Remodel and Upgrade	12-DM-026	25,000	12,898
Creekside Park Elementary School Technology Upgrades	12-DM-027	22,000	5,312
Dimond High School Engineering Academy Expansion	12-DM-030	50,000	5,287
Dimond High School Ventilation System Upgrade	12-DM-031	50,000	800
East High School Exterior Painting of Existing Classroom Wing	12-DM-033	50,000	44,442
East High School Library Improvements	12-DM-034	10,000	4,124
Fairview Elementary School Computer Laptop Cart	12-DM-035	40,000	33,379
Girdwood School Furniture Replacement	12-DM-036	50,000	3,016
Gladys Woods Elementary School Partial Walls and Classroom Storage Construction	12-DM-037	48,000	768
Goldenview Middle School Stage Rigging Replacement	12-DM-038	50,000	5,326
Goldenview Middle School-Purchase Library Books & Media	12-DM-039	10,000	353

Municipality of Anchorage
Schedule of State Financial Assistance, continued

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
Government Hill Elementary School Achievement Recognition Program	12-DM-040	\$ 10,700	\$ 240
Hanshew Middle School Gym Renovation	12-DM-041	50,000	44,727
Kasuun Elementary School Computer Lab Equipment Upgrade	12-DM-042	50,000	1,015
Klatt Elementary School Cafeteria Upgrades	12-DM-046	8,000	7,441
Lake Hood Elementary School Classroom Technology	12-DM-047	50,000	10,123
McLaughlin Secondary School Classroom Technology Improvements	12-DM-049	20,000	1,849
Mears Middle School Engineering Program Expansion	12-DM-050	30,000	479
Mears Middle School Gym Lighting Upgrade	12-DM-051	35,000	318
Mountain View Elementary School Library Improvements	12-DM-052	17,500	4,841
Mountain View Elementary School Technology Upgrade	12-DM-053	22,000	1,019
Mountain View Library Branch Upgrades	12-DM-054	25,000	278
North Star Elementary School Interactive Teaching System	12-DM-056	50,000	19,437
Northwood ABC Elementary School Interactive Display Technology	12-DM-058	50,000	20,035
O'Malley Elementary School Equipment in Support of Technology	12-DM-059	35,000	4,799
Polaris K-12 School Direct Digital Controls Recalibration	12-DM-060	10,000	240
Polaris School Science Equipment	12-DM-061	27,000	62
Polaris School Variable Speed Drive Replacement	12-DM-062	30,000	1,565
Police Department Tasers	12-DM-063	47,300	2,940
Rabbit Creek Elementary School Computer Lab Upgrade	12-DM-064	8,500	4,550
Rabbit Creek Elementary School Student Chairs Purchase	12-DM-065	21,000	20,850
Rogers Park Elementary School Equipment Upgrade	12-DM-066	50,000	20,840
Romig Middle School Scoreboard and Clock Purchase	12-DM-067	30,000	153
Sand Lake Elementary School Ice Rink Renovation	12-DM-070	50,000	49,037
SAVE High School Technology Upgrade	12-DM-071	39,000	8,387
Scenic Park Elementary School Furniture and Technology Update	12-DM-072	22,100	347
School District Alaska Native Cultural Materials	12-DM-073	50,000	257
Service High School Entry Doors	12-DM-074	20,000	19,477
Service High School Repair Leak	12-DM-075	15,000	360
Spring Hill Elementary School Site Upgrades	12-DM-077	36,000	16,668
Stellar Secondary School Interactive Display Technology	12-DM-078	50,000	7,115
Susitna Elementary School Furniture Upgrade	12-DM-079	25,000	5,650
Trailside Elementary School Storage Cabinets	12-DM-082	15,000	360
Tudor Elementary School Conference Room Furniture	12-DM-083	17,000	16,810
Tudor Elementary School Flushometer Replacement	12-DM-084	20,000	480
Turnagain Elementary School Interactive Display Technology	12-DM-085	50,000	1,769
University Lake Park Safety and Community Enhancements	12-DM-086	50,000	3,684
Wendler Middle School Direct Digital Controls Recalibration	12-DM-087	10,000	4,641
Whaley Center CCTV Cameras	12-DM-089	15,000	775
Whaley Center Nurse's Office Upgrade	12-DM-090	15,000	360
William Tyson Elementary School Gym Improvements	12-DM-091	35,000	840
William Tyson Elementary School Office Technology Improvements	12-DM-092	20,000	6,997
William Tyson Elementary School Track Installation	12-DM-093	50,000	320
Willow Crest Elementary School Interactive Display Technology	12-DM-095	18,000	802
Wonder Park Elementary School Lighting Upgrade	12-DM-097	30,000	181
Wonder Park Elementary School Planning	12-DM-098	50,000	800
Wonder Park Elementary School Sound Baffles	12-DM-099	30,000	5,042
Eagle River Elementary School Emergency Supplies	12-DM-146	5,000	3,663
Clitheroe Center - design, construction and installation of a water filtration system	12-RR-019	46,169	28,253
Taku Elementary School Technology Upgrades	12-RR-020	29,850	15,688
Kincaid Park Remediation	12-RR-021	300,000	66,833
Fire Department Water Craft	13-DC-052	71,700	61,181
Study, Survey and Treatment of Elodea	13-DC-058	75,000	46,082
Girdwood Town Site Master Plan Update	13-DC-082	80,000	33,940
Animal Control Facility Spay and Neuter Clinic Upgrades	13-DC-094	84,375	41,397
Hillside Integration Commission for Drainage and Roads	13-DC-124	100,000	516
Lake Otis Parkway Pedestrian Overpass Study - Lake Otis Elementary	13-DC-125	100,000	16,477
Fire Department Foam Tender Replacement	13-DC-171	110,000	47,350
Chester Creek Trail Improvements	13-DC-197	150,000	53,475
Mountain View Recreation Center Upgrades	13-DC-242	175,000	168,040
Reka Drive Southside Separated Pedestrian Facility - Bragaw Street to Pine Street	13-DC-256	200,000	297
Delaney Park Train Repair	13-DC-295	250,000	154,714

Municipality of Anchorage
Schedule of State Financial Assistance, continued

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
Fire Department Dispatch Center Improvements	13-DC-297	\$ 250,000	\$ 51,649
Chugiak Birchwood Eagle River Rural Road Service Area Sub Standard Roads Upgrade	13-DC-375	500,000	168,089
Fish Creek Trail - Northwood Drive to Spenard Road	13-DC-394	575,000	37,529
Fairview Recreation Center Upgrade	13-DC-406	643,000	43,223
Birchtree/Elmore LRSA Road and Drainage	13-DC-412	750,000	46,748
Kachemak Place and Circle Area Drainage Improvements - 100th Ave to Amber Bay Loop	13-DC-413	750,000	72,156
Hightower Road Upgrade - Alyeska Highway to Community Center	13-DC-423	800,000	28,378
Muldoon Road at Duben Street Pedestrian Safety	13-DC-424	800,000	144,232
Northern Lights Boulevard Pedestrian Safety - Lois Drive West to Captain Cook Estates Circle	13-DC-437	920,000	9,388
Cordova Street Pedestrian and Traffic Safety Improvements - 3rd Avenue to 16th Avenue	13-DC-442	1,000,000	107,028
Mountain View Drive and McCarrey Street Interseciton Safety	13-DC-460	1,100,000	52,203
CBERRRSA Sand Storage Building	13-DC-465	1,200,000	77,069
Spenard Recreation Center Upgrade	13-DC-466	1,200,000	296,791
South Central Law Enforcement Tactical Range - Phase II	13-DC-493	1,750,000	4,912
Z.J. Loussac Library Repairs, Upgrades and Materials	13-DC-496	1,825,000	48,113
Foothills East Subdivision Area Street Reconstruction	13-DC-503	2,000,000	54,720
Baxter Road Pavement Rehabilitation -Tudor Road to Northern Lights Boulevard	13-DC-520	2,400,000	271,218
ARDSA - Sand Lake, Bayshore, Klatt, and Oceanview Pavement Rehabilitation	13-DC-539	3,000,000	3,956
Penland Parkway Rehabilitation Airport Heights Road to Bragaw Street	13-DC-569	4,000,000	208,455
Girdwood Library Materials	13-DM-156	31,000	4,407
Fire Department Hurst/Auto Extrication Equipment	13-DM-160	35,000	32,870
Anchorage Roads and Drainage Service Area Rehabilitation, Abbott Loop and Taku Campbell Area	13-RR-017	117,600	112,600
27th Avenue Pedestrian Safety - Minnesota Drive to Blueberry St.	14-DC-002	500,000	10,000
78th Avenue Upgrade/Jewel Lake Road to Blackberry Street	14-DC-003	1,000,000	20,000
Autumn Park Estates/Spring Acres Subdivision Repairs and Drainage	14-DC-004	225,000	40,075
Campbell Creek Stormwater Mitigation	14-DC-006	340,000	6,800
Campbell Creek Trail Surface and Safety Improvements	14-DC-007	160,000	3,200
CBERRRSA Sand Storage Building Phase II	14-DC-008	1,200,000	32,043
CBERRRSA Drainage and Rehabilitation	14-DC-009	1,400,000	28,000
Chugiak Pedestrian Facility Bill Stephens Drive	14-DC-010	600,000	18,040
Chugiak Volunteer Fire Department Engine Replacement	14-DC-011	450,000	9,000
Chugiak-Eagle River Parks & Recreation Audio, Video and Teleconference System	14-DC-012	75,000	1,500
Design Upgrades to Yosemite Drive	14-DC-013	1,900,000	38,000
Eagle River Parks and Recreation Eagle River High School Stadium, Trails, Lighting and Equipment Improvements	14-DC-014	1,440,000	1,500
East Anchorage Community Town Square Park Planning	14-DC-015	500,000	10,000
Fairview Recreation Center Safety Upgrades	14-DC-016	398,000	7,960
Fire Department Emergency Communication and Data Systems Upgrade	14-DC-017	750,000	25,602
Fire Department Wildland Fire Apparaus Replacement	14-DC-018	350,000	7,000
Girdwood Road Service ARea Road and Drainage Rehabilitation	14-DC-019	250,000	5,000
Girdwood Volunteer Fire Department Station 41 Renovation	14-DC-020	5,750,000	115,000
Hightower Road Upgrade - Alyeska Highway to Community Center	14-DC-021	1,300,000	26,000
Intersection Safety and Congestion Relief Matching Program	14-DC-022	1,500,000	30,000
Little Tree Drive/53rd Avenue Sidewalk - 56th Avenue to Trena Street	14-DC-023	600,000	43,111
Mountain View Drive Pedestrian Lighting Improvements - Taylor Street to Boniface Parkway	14-DC-024	1,000,000	20,000
Nunaka Valley Area Street and pedestrian Upgrades	14-DC-025	800,000	47,530
Oceanview Streetlight Conversion	14-DC-026	287,500	249,912
Pavement Rehab Matching Program (50/50) Local Match	14-DC-027	3,000,000	60,000
Pioneer Drive Upgrade Muldoon Roadto Resurrection Drive	14-DC-028	2,400,000	102,776
Project 80's Deferred and Critical Maintenance	14-DC-029	4,000,000	80,000
Senate District F Residential Pavement Rehabilitation	14-DC-030	1,000,000	20,000
Senate District G Residential Pavement Rehabilitation	14-DC-031	1,000,000	25,319
Senate District I Residential Pavement Rehabilitation	14-DC-032	602,000	24,742
Senate District J Residential Pavement Rehabilitation	14-DC-033	1,000,000	20,000
Senate District K Residential Pavement Rehabilitation	14-DC-034	1,000,000	21,308

Municipality of Anchorage
Schedule of State Financial Assistance, continued

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
Senate District L Residential Pavement Rehabilitation	14-DC-035	\$ 1,500,000	\$ 34,924
Senate District M Residential Pavement Rehabilitation	14-DC-036	2,000,000	45,557
Southcentral Law Enforcement Tactical Range/Construction	14-DC-037	5,000,000	100,000
Sylvan Drive Improvements	14-DC-038	1,500,000	84,533
Toilsome Hill Drive/Glen Alps Road/Canyon Road Improvements Phase II	14-DC-039	3,000,000	60,000
AVAIL Alternative School Interactive Display Technology	14-DM-002	6,400	850
AVAIL Alternative School Library Collection	14-DM-003	5,000	628
Chugiak-Eagle River Library Materials and Technology	14-DM-004	40,000	800
Eagle Academy Science Equipment	14-DM-005	1,100	150
Eagle Academy Technology Upgrades	14-DM-006	40,000	150
Muldoon Library Materials and Technology	14-DM-007	40,000	800
Fire Station Number 14 Building Renovation and Equipment Purchase and Installation	14-RR-024	98,000	4,144
Drainage Improvements on Furrow Creek at Clipper Ship Court and Mariner Drive	14-RR-025	49,000	4,284
Purchase of Equipment for the Service High School Rifle Team	14-RR-031	25,000	24,850
Safety Upgrades and Field Repair at Papago Park	14-RR-034	100,000	625
Passed through Anchorage Community Development Corporation			
Girdwood AEDC Block Grant	None	2,475,000	188,818
Total Non-Major Programs		230,930,422	9,510,717
Total Alaska Department of Commerce, Community & Economic Development		494,982,834	87,864,114
Alaska Department of Education & Early Development			
Non-Major Programs:			
Public Library Assistance	None	32,500	23,248
Public Library Assistance	None	33,000	913
Netlender Reimbursement Grant	None	23,724	23,724
Total Alaska Department of Education & Early Development		89,224	47,885
Alaska Department of Environmental Conservation			
Major Programs:			
AWWTF Disinfection Upgrade	13074	2,672,921	721,662
Girdwood WWTF Upgrade	13075	8,080,000	1,267,763
Total Major Programs		10,752,921	1,989,425
Non-Major Programs:			
ADEC Hazmat Response Team 99	None	310,500	(37)
ADEC HAZMAT Team Support 2013	None	10,000	10,000
Air Quality 105 2013	None	72,094	72,094
Kings Landing Phase II	None	300,000	(8,337)
Total Non-Major Programs		692,594	73,720
Total Alaska Department of Environmental Conservation		11,445,515	2,063,145
Alaska Department of Health & Social Services			
Major Programs:			
Public Health Nursing 2012	601-13-175	3,532,352	2,311,359
Public Health Nursing 2013	601-14-175	3,532,352	1,334,034
Human Services Community Matching Grant 2012	605-13-012	1,089,167	461,166
Human Services Community Matching Grant 2013	605-14-012	1,089,167	614,350
Total Major Programs		9,243,038	4,720,909
Non-Major Programs:			
Child Care Licensing	604-13-940	13,838	7,694
SPIRIT (WIC Successful Partners in Reaching Innovative Technologies)	604-14-941	58,448	57,425
Nutrition, Transportation and Support Services	607-13-103	208,681	101,676
Nutrition, Transportation and Support Services	607-14-103	208,681	108,917

Municipality of Anchorage
Schedule of State Financial Assistance, continued

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Health & Social Services, continued			
Non-Major Programs, continued:			
Aging Disability Resource Ctr	607-13-702	\$ 145,620	\$ 74,837
Aging Disability Resource Ctr	607-14-702	165,758	69,632
Anchorage Domestic Violence Prevention Project (ADVPP)	None	500,000	46,319
Total Non-Major Programs		1,301,026	466,500
Total Alaska Department of Health & Social Services		10,544,064	5,187,409
Alaska Department of Military & Veterans Affairs			
Non-Major Program:			
2013 Local Emergency Planning Committee Grant	13LEPC-GR35602	23,693	23,693
2012 September Severe Storm	AK 12-240	317,019	170,774
Total Alaska Department of Military & Veterans Affairs		340,712	194,467
Alaska Department of Natural Resources			
Major Program:			
Bird Creek Area - Tract B, ASLA 2005-36 (Donated Land)	None	518,300	518,300
Non-Major Program:			
Bird Creek Area - Tract A, ASLS 2005-36 (Donated Land)	None	245,500	245,500
Total Alaska Department of Natural Resources		763,800	763,800
Alaska Department of Public Safety			
Non-Major Program:			
2012 SART AST Reimbursement	None	70,000	60,759
Total Alaska Department of Public Safety		70,000	60,759
Alaska Department of Revenue			
Major Programs:			
FY 13 Electric Co-op Allocation	None	894,321	894,321
FY 13 Liquor Licensing	None	676,200	676,200
Total Major Programs		1,570,521	1,570,521
Non-Major Program:			
FY 13 Raw Fish	None	279,113	279,113
Total Alaska Department of Revenue		1,849,635	1,849,634
Alaska Department of Transportation & Public Facilities			
Major Programs:			
Travel Service Expansion	ASGF-13-454	450,000	360,500
FY 13 Traffic Signal Management	None	1,807,895	1,807,895
NPDES Storm Water Permit Application 2011	None	1,500,000	355,460
Old Eagle River Road - Monte to Baranoff Avenue (Donated Road)	None	555,147	555,147
Total Major Programs		4,313,042	3,079,002
Non-Major Programs:			
12-200 Crash Report Project	12-200	70,200	21,060
Toilsome Hill/Glen Alps Rd and Canyon Rd Improvements	53166	1,990,345	135,856
Property Acquisition (Klatt Parcel, 1025 Orca Street)	3-02-0015-043-2007 / 50884 LC 30123831	40,231	231
Rehabilitate Aircraft Aprons (Phase 3)	3-02-0015-044-2008 / 51760 LC 30703441	67,778	778
Rehabilitate Runway 16/34 and Replace Runway 34 Visual Glide Slope Indicator (VGSi)	3-02-0015-050-2010 / 52593 LC 30736341 3-02-0015-052-2010 /	89,094	550

Municipality of Anchorage
Schedule of State Financial Assistance, continued

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Transportation & Public Facilities, continued			
Non-Major Programs, continued:			
Remove Obstructions	55573 LC 30153941	\$ 4,000	\$ 2,888
	3-02-0015-053-2011/		
Acquire Snow Removal Equipment	55588 LC 30154341	8,500	8,357
	3-02-0015-054-2011/		
Conduct Airport Master Study	55588 LC 30154581	16,000	13,667
	3-02-0015-055-2011/		
Rehabilitate Taxiway Quebec, Phase 2	55588 LC 30154641	59,300	59,207
	3-02-0015-056-2011/		
Airport Lighting, Signage and Fencing Improvements	55588 LC 30155041	14,450	16,037
	3-02-0015-057-2012/		
Rehabilitate Taxiways: Quebec (Phase 3), Golf, and Kilo	55595 LC 30155141	81,250	80,536
	3-02-0015-058-2012/		
Improve Airport Lighting, Signage, and Fence Upgrades	55595 LC 30424541	52,000	37,617
	3-02-0015-059-2013/		
Acquire Snow Removal Equipment-Snow Blower	56893 LC 30455541	31,250	636
	3-02-0015-060-2013/		
Replace Runway Lighting Vault	57346 LC 30494541	33,750	12,762
FY 13 TORA Anchorage/Eagle River Area Street Cleaning	None	23,123	23,123
NPDES Storm Water Permit Application 2003	None	298,704	80,949
NPDES Storm Water Permit Application 2004	None	298,704	8,337
NPDES Storm Water Permit Application 2007	None	298,704	12,234
		<u>3,477,383</u>	<u>514,825</u>
Total Non-Major Programs		3,477,383	514,825
Total Alaska Department of Transportation & Public Facilities		<u>7,790,425</u>	<u>3,593,827</u>
Alaska Energy Authority			
Non-Major Program:			
Gas to Energy	2195430	2,000,000	200,000
		<u>2,000,000</u>	<u>200,000</u>
Total Alaska Energy Authority		2,000,000	200,000
Alaska Housing Finance Corporation			
Non-Major Programs:			
LINK Program 2012	HMS-11-MOA-1	170,796	66,780
LINK Program 2013	HMS-12-MOA	165,170	69,085
		<u>335,966</u>	<u>135,865</u>
Total Non-Major Programs		335,966	135,865
Total Alaska Housing Finance Corporation		<u>335,966</u>	<u>135,865</u>
Alaska Mental Health Trust Authority			
Non-Major Programs:			
AMHTA Paratransit Grant	AMHT-2007-8	60,000	(60,000)
AMHTA Coordinated Transportation Program	AMHT-2012	118,817	78,544
State Transit Match	ASGR-12-454	276,832	225,000
AMHTA Paratransit Fleet	POS-13-454	162,228	60,000
Crisis Intervention Training 2013	Gift ID: 5177	38,500	38,500
		<u>656,377</u>	<u>342,044</u>
Total Non-Major Programs		656,377	342,044
Passed through Alaska Department of Transportation and Public Facilities			
AMHTA Coordinated Transportation Program	AMHT-POS-12-454	67,433	5,622
		<u>67,433</u>	<u>5,622</u>
Total Passed through Alaska Department of Transportation and Public Facilities		67,433	5,622
Total Alaska Mental Health Trust Authority		<u>723,810</u>	<u>347,666</u>
Total Schedule of State Financial Assistance		<u>\$ 556,920,090</u>	<u>\$ 128,292,677</u>

Municipality of Anchorage, Alaska

Notes to the Schedule of State Financial Assistance Year ended December 31, 2013

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, 2013. 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.

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.

3. Contributed Assets

The Schedule of State Financial Assistance contains \$1,318,947 in contributed assets in the form of land and roads conveyed by the State of Alaska to the Municipality of Anchorage:

	Valuation
Bird Creek Area - Tract A, ASLA 2005-36	\$ 245,500
Bird Creek Area - Tract B, ASLA 2005-36	518,300
Old Eagle River Road - Monte to Baranoff Avenue	555,147
	<hr/> \$ 1,318,147 <hr/>

Municipality of Anchorage, Alaska

Schedule of Findings and Questioned Costs Year Ended December 31, 2013

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	___ yes	<u>X</u> no (none reported)
Significant deficiency(ies) identified?	___ yes	<u>X</u> reported)
Noncompliance material to financial statements noted?	___ yes	<u>X</u> no

Federal Financial Assistance

Internal control over major programs:		
Material weakness(es) identified?	___ yes	<u>X</u> no (none reported)
Significant deficiency(ies) identified?	<u>X</u> yes	___ reported)
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?	<u>X</u> yes	___ no

Identification of major programs:

<i>CFDA Number</i>	<i>Name of Federal Program or Cluster</i>	<i>Agency</i>
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	
20.500, 20.507	Federal Transit Cluster	
93.575	Child Care and Development Block Grants	
97.116	Port Security Grant Program	

Dollar threshold used to distinguish between a Type A and Type B program: \$ 1,158,414

Auditee qualified as low-risk auditee? ___ yes X no

Municipality of Anchorage, Alaska

Schedule of Findings and Questioned Costs Year Ended December 31, 2013

State Financial Assistance

Internal control over major programs:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified? Yes none reported

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

Unmodified

Dollar threshold used to distinguish between a major program: \$300,000

**Section II - Financial Statement Findings Required to be Reported in Accordance with
*Government Auditing Standards***

None noted.

Section III - Federal Award Findings and Questioned Costs

Finding 2013-001 **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.: 604-13-940 Child Care Licensing Award Year: FY13
 604-13-940 Child Care Licensing Award Year: FY14

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.

Municipality of Anchorage, Alaska

Schedule of Findings and Questioned Costs *Year Ended December 31, 2013*

Condition:	During the course of testing case files we noted three instances 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 until June 2013 when the department became aware of the non-compliance issue and changed the policy.
Questioned costs:	None identified.
Context:	There were a total of 283 active, closed and pending facilities for child care licenses processed by the Child Care Licensing Program in 2013. The auditor reviewed 60 randomly selected licensing files. Five facilities selected were closed during 2013 and the facility file was not maintained after closing for three that were closed before July 1, 2013. The facility files were maintained for two facilities tested that closed after July 1, 2013. Through further inspection the Municipality's retention policy through June 2013 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.
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:	It was noted that this issue was resolved during 2013. We recommend that the Municipality continue to ensure this policy is followed in the future and maintain 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.

Section IV - State Award Findings and Questioned Costs

There are no State award findings or questioned costs.

Municipality of Anchorage, Alaska

Summary Schedule of Prior Audit Findings *Year Ended December 31, 2013*

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

Condition Noted: During the course of testing 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.

Status: The Municipality of Anchorage is no longer operating the Child Care Assistance Program; therefore, there is no status update applicable.

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

Condition Noted: 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.

Status: This finding was resolved mid-year 2013. It is repeated as finding 2013-01 for the facilities closed prior to the record retention policy change made by the Municipality of Anchorage.

State Award Findings and Questioned Costs

There were no prior year audit findings.

Municipality of Anchorage, Alaska

Corrective Action Plan

For the Fiscal Year Ended December 31, 2013

Federal Award Findings and Questioned Costs	
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Finding 2013-01	Record Retention - Compliance - Special Tests and Provisions
Name of Contact Person:	Thomas Fink, Controller
Corrective Action:	The Municipality of Anchorage Child Care Licensing Program has revised the Record Retention policy utilized for all child care licensing records to ensure compliance with the current SOA File Retention Policy and Grant requirements.
Proposed Completion Date:	The above procedure was implemented during June of 2013.



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Independent Auditor's Report Supplementary Information

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Municipality of Anchorage, Alaska (Anchorage) as of and for the year ended December 31, 2013, and our report thereon dated June 9, 2014, which expressed an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Anchorage's basic financial statements. The accompanying budget to actual schedules are presented for purposes of additional analysis and are 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

BDO USA, LLP

Anchorage, AK
June 9, 2014

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 Ended June 30, 2013

	Fiscal Year Ending December 31, 2012	Fiscal Year Ending December 31, 2013	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ -	\$ -	\$ -	\$ -	-
Federal Passed Through the State of Alaska	233,558	301,042	534,600	534,600	-
Total Revenues	233,558	301,042	534,600	534,600	-
Expenditures					
Direct Costs:					
Personal Services	195,357	217,079	412,436	443,602	31,166
Other Operating Costs	7,489	44,944	52,433	21,267	(31,166)
Total Direct Costs	202,846	262,023	464,869	464,869	-
Indirect Costs	30,712	39,019	69,731	69,731	-
Total Expenditures	\$ 233,558	\$ 301,042	\$ 534,600	\$ 534,600	\$ -

See accompanying independent auditors' report. □

Municipality of Anchorage, Alaska
Department of Health and Social Services
Public Health Preparedness and Response to Bioterrorism
601-14-151
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ends June 30, 2014

	Fiscal Year Ending December 31, 2012	Fiscal Year Ending December 31, 2013	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Passed Through the State of Alaska	-	202,950	202,950	534,100	331,150
Total Revenues	-	202,950	202,950	534,100	331,150
Expenditures					
Direct Costs:					
Personal Services	-	174,055	174,055	394,122	220,067
Other Operating Costs	-	4,144	4,144	70,313	66,169
Total Direct Costs	-	178,199	178,199	464,435	286,236
Indirect Costs	-	24,751	24,751	69,665	44,914
Total Expenditures	\$ -	\$ 202,950	\$ 202,950	\$ 534,100	\$ 331,150

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 Ended June 30, 2013

	Fiscal Year Ending December 31, 2012	Fiscal Year Ending December 31, 2013	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Passed Through the State of Alaska	39,638	48,184	87,822	88,500	678
Total Revenues	39,638	48,184	87,822	88,500	678
Expenditures					
Direct Costs:					
Personal Services	27,236	37,561	64,797	67,556	2,759
Other Operating Costs	7,232	4,339	11,571	9,400	(2,171)
Total Direct Costs	34,468	41,900	76,368	76,956	588
Indirect Costs	5,170	6,284	11,454	11,544	90
Total Expenditures	\$ 39,638	\$ 48,184	\$ 87,822	\$ 88,500	\$ 678

See accompanying independent auditors' report. □

Municipality of Anchorage, Alaska
Department of Health and Social Services
HIV Prevention and Intervention Activities
601-14-170
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ends June 30, 2014

	Fiscal Year Ending December 31, 2012	Fiscal Year Ending December 31, 2013	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Passed Through the State of Alaska	-	39,242	39,242	108,500	69,258
Total Revenues	-	39,242	39,242	108,500	69,258
Expenditures					
Direct Costs:					
Personal Services	-	27,446	27,446	64,015	36,569
Other Operating Costs	-	6,686	6,686	30,332	23,646
Total Direct Costs	-	34,132	34,132	94,347	60,215
Indirect Costs	-	5,110	5,110	14,153	9,043
Total Expenditures	\$ -	\$ 39,242	\$ 39,242	\$ 108,500	\$ 69,258

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 Ended June 30, 2013

	Fiscal Year Ending December 31, 2012	Fiscal Year Ending December 31, 2013	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ 1,126,783	\$ 2,311,359	\$ 3,438,142	\$ 3,532,352	\$ 94,210
Federal Passed Through the State of Alaska	31,320	38,680	70,000	70,000	-
Total Revenues	1,158,103	2,350,039	3,508,143	3,602,352	94,209
Expenditures					
Direct Costs:					
Personal Services	941,206	1,259,944	2,201,150	2,757,716	556,566
Other Operating Costs	78,503	770,861	849,364	374,763	(474,601)
Total Direct Costs	1,019,709	2,030,805	3,050,514	3,132,479	81,965
Indirect Costs	138,394	319,234	457,628	469,873	12,245
Total Expenditures	\$ 1,158,103	\$ 2,350,039	\$ 3,508,142	\$ 3,602,352	\$ 94,210

See accompanying independent auditors' report. □

Municipality of Anchorage, Alaska
Department of Health and Social Services
Public Health Nursing
601-14-175
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ends June 30, 2014

	Fiscal Year Ending December 31, 2012	Fiscal Year Ending December 31, 2013	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ -	\$ 1,334,034	\$ 1,334,034	\$ 3,532,352	\$ 2,198,318
Federal Passed Through the State of Alaska	-	35,554	35,554	70,000	34,446
Total Revenues	-	1,369,588	1,369,588	3,602,352	2,232,764
Expenditures					
Direct Costs:					
Personal Services	-	1,097,726	1,097,726	2,527,726	1,430,000
Other Operating Costs	-	106,761	106,761	604,754	497,993
Total Direct Costs	-	1,204,487	1,204,487	3,132,480	1,927,993
Indirect Costs	-	165,101	165,101	469,872	304,771
Total Expenditures	\$ -	\$ 1,369,588	\$ 1,369,588	\$ 3,602,352	\$ 2,232,764

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 Ended June 30, 2013

	Fiscal Year Ending December 31, 2012	Fiscal Year Ending December 31, 2013	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Passed Through the State of Alaska	625,713	678,575	1,304,288	1,379,853	75,565
Total Revenues	625,713	678,575	1,304,288	1,379,853	75,565
Expenditures					
Direct Costs:					
Personal Services	521,073	548,796	1,069,869	1,149,648	79,779
Other Operating Costs	23,457	40,838	64,295	50,228	(14,067)
Total Direct Costs	544,530	589,634	1,134,164	1,199,876	65,712
Indirect Costs	81,183	88,941	170,124	179,977	9,853
Total Expenditures	\$ 625,713	\$ 678,575	\$ 1,304,288	\$ 1,379,853	\$ 75,565

See accompanying independent auditors' report. □

Municipality of Anchorage, Alaska
Department of Health and Social Services
Special Supplemental Program for Women, Infants and Children
604-14-830

Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ends June 30, 2014

	Fiscal Year Ending December 31, 2012	Fiscal Year Ending December 31, 2013	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Passed Through the State of Alaska	-	787,350	787,350	1,757,138	969,788
Total Revenues	-	787,350	787,350	1,757,138	969,788
Expenditures					
Direct Costs:					
Personal Services	-	609,597	609,597	1,369,220	759,623
Other Operating Costs	-	79,966	79,966	158,726	78,760
Total Direct Costs	-	689,563	689,563	1,527,946	838,383
Indirect Costs	-	97,787	97,787	229,192	131,405
Total Expenditures	\$ -	\$ 787,350	\$ 787,350	\$ 1,757,138	\$ 969,788

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 Ended June 30, 2013

	Fiscal Year Ending December 31, 2012	Fiscal Year Ending December 31, 2013	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ 6,144	\$ 7,694	\$ 13,838	\$ 13,838	\$ -
Federal Passed Through the State of Alaska	668,999	855,077	1,524,076	1,526,000	1,924
Total Revenues	675,143	862,771	1,537,914	1,539,838	1,924
Expenditures					
Direct Costs:					
Personal Services	581,795	737,692	1,319,487	1,302,291	(17,196)
Other Operating Costs	5,801	11,670	17,471	36,698	19,227
Total Direct Costs	587,596	749,362	1,336,958	1,338,989	2,031
Indirect Costs	87,547	113,409	200,956	200,849	(107)
Total Expenditures	\$ 675,143	\$ 862,771	\$ 1,537,914	\$ 1,539,838	\$ 1,924

See accompanying independent auditors' report. □

Municipality of Anchorage, Alaska
Department of Health and Social Services
Child Care Licensing
604-14-940

Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ends June 30, 2014

	Fiscal Year Ending December 31, 2012	Fiscal Year Ending December 31, 2013	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Passed Through the State of Alaska	-	690,868	690,868	1,530,238	839,370
Total Revenues	-	690,868	690,868	1,530,238	839,370
Expenditures					
Direct Costs:					
Personal Services	-	590,198	590,198	1,293,694	703,496
Other Operating Costs	-	16,291	16,291	36,948	20,657
Total Direct Costs	-	606,489	606,489	1,330,642	724,153
Indirect Costs	-	84,379	84,379	199,596	115,217
Total Expenditures	\$ -	\$ 690,868	\$ 690,868	\$ 1,530,238	\$ 839,370

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 Ended June 30, 2013

	Fiscal Year Ending December 31, 2012	Fiscal Year Ending December 31, 2013	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Passed Through the State of Alaska	32,491	33,792	66,283	81,749	15,466
Total Revenues	32,491	33,792	66,283	81,749	15,466
Expenditures					
Direct Costs:					
Personal Services	3,786	4,333	8,119	8,436	317
Other Operating Costs	24,469	25,050	49,519	62,650	13,131
Total Direct Costs	28,255	29,383	57,638	71,086	13,448
Indirect Costs	4,236	4,409	8,645	10,663	2,018
Total Expenditures	\$ 32,491	\$ 33,792	\$ 66,283	\$ 81,749	\$ 15,466

See accompanying independent auditors' report. □

Municipality of Anchorage, Alaska
Department of Health and Social Services
SPIRIT-WIC Successful Partners in Reaching Innovative Technologies
604-14-941
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ends June 30, 2014

	Fiscal Year Ending December 31, 2012	Fiscal Year Ending December 31, 2013	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ -	\$ 57,425	\$ 57,425	\$ 58,448	\$ 1,023
Federal Passed Through the State of Alaska	-	-	-	-	-
Total Revenues	-	57,425	57,425	58,448	1,023
Expenditures					
Direct Costs:					
Personal Services	-	-	-	-	-
Other Operating Costs	-	49,935	49,935	50,824	889
Total Direct Costs	-	49,935	49,935	50,824	889
Indirect Costs	-	7,490	7,490	7,624	134
Total Expenditures	\$ -	\$ 57,425	\$ 57,425	\$ 58,448	\$ 1,023

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 Ended June 30, 2013

	Fiscal Year Ending December 31, 2012	Fiscal Year Ending December 31, 2013	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ 628,001	\$ 461,166	\$ 1,089,167	\$ 1,089,167	\$ -
Federal Passed Through the State of Alaska	-	-	-	-	-
Total Revenues	628,001	461,166	1,089,167	1,089,167	-
Expenditures					
Direct Costs:					
Personal Services	-	-	-	-	-
Other Operating Costs	604,048	433,254	1,037,302	1,037,302	-
Total Direct Costs	604,048	433,254	1,037,302	1,037,302	-
Indirect Costs	23,953	27,912	51,865	51,865	-
Total Expenditures	\$ 628,001	\$ 461,166	\$ 1,089,167	\$ 1,089,167	\$ -

See accompanying independent auditors' report. □

Municipality of Anchorage, Alaska
Department of Health and Social Services
Human Services Community Matching Grant
605-14-012
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ends June 30, 2014

	Fiscal Year Ending December 31, 2012	Fiscal Year Ending December 31, 2013	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ -	\$ 614,350	\$ 614,350	\$ 1,089,167	\$ 474,817
Federal Passed Through the State of Alaska	-	-	-	-	-
Total Revenues	-	614,350	614,350	1,089,167	474,817
Expenditures					
Direct Costs:					
Personal Services	-	-	-	-	-
Other Operating Costs	-	578,990	578,990	1,037,302	458,312
Total Direct Costs	-	578,990	578,990	1,037,302	458,312
Indirect Costs	-	35,360	35,360	51,865	16,505
Total Expenditures	\$ -	\$ 614,350	\$ 614,350	\$ 1,089,167	\$ 474,817

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 Ended June 30, 2013

	Fiscal Year Ending December 31, 2012	Fiscal Year Ending December 31, 2013	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ 107,005	\$ 101,676	\$ 208,681	\$ 208,681	\$ -
Federal Passed Through the State of Alaska	205,145	194,855	400,000	400,000	-
Total Revenues	312,150	296,531	608,681	608,681	-
Expenditures					
Direct Costs:					
Personal Services	-	-	-	-	-
Other Operating Costs	298,764	296,531	595,295	595,295	-
Total Direct Costs	298,764	296,531	595,295	595,295	-
Indirect Costs	13,386	-	13,386	13,386	-
Total Expenditures	\$ 312,150	\$ 296,531	\$ 608,681	\$ 608,681	\$ -

See accompanying independent auditors' report. □

Municipality of Anchorage, Alaska
Department of Health and Social Services
Coordinated Transportation
607-14-103
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ends June 30, 2014

	Fiscal Year Ending December 31, 2012	Fiscal Year Ending December 31, 2013	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ -	\$ 108,917	\$ 108,917	\$ 400,000	\$ 291,083
Federal Passed Through the State of Alaska	-	208,810	208,810	208,681	(129)
Total Revenues	-	317,727	317,727	608,681	290,954
Expenditures					
Direct Costs:					
Personal Services	-	-	-	-	-
Other Operating Costs	-	304,341	304,341	595,295	290,954
Total Direct Costs	-	304,341	304,341	595,295	290,954
Indirect Costs	-	13,386	13,386	13,386	-
Total Expenditures	\$ -	\$ 317,727	\$ 317,727	\$ 608,681	\$ 290,954

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 Ended June 30, 2013

	Fiscal Year Ending December 31, 2012	Fiscal Year Ending December 31, 2013	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ 61,129	\$ 74,837	\$ 135,966	\$ 145,620	\$ 9,654
Federal Passed Through the State of Alaska	35,901	49,237	85,138	85,138	-
Total Revenues	97,030	124,074	221,104	230,758	9,654
Expenditures					
Direct Costs:					
Personal Services	75,454	86,044	161,498	162,408	910
Other Operating Costs	10,188	20,114	30,302	38,251	7,949
Total Direct Costs	85,642	106,158	191,800	200,659	8,859
Indirect Costs	11,388	17,916	29,304	30,099	795
Total Expenditures	\$ 97,030	\$ 124,074	\$ 221,104	\$ 230,758	\$ 9,654

See accompanying independent auditors' report. □

Municipality of Anchorage, Alaska
Department of Health and Social Services
Aging Disability Resource Center
607-14-702

Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ends June 30, 2014

	Fiscal Year Ending December 31, 2012	Fiscal Year Ending December 31, 2013	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ -	\$ 69,632	\$ 69,632	\$ 198,781	\$ 129,149
Federal Passed Through the State of Alaska	-	83,505	83,505	165,758	82,253
Total Revenues	-	153,137	153,137	364,539	211,402
Expenditures					
Direct Costs:					
Personal Services	-	83,703	83,703	188,780	105,077
Other Operating Costs	-	51,241	51,241	128,211	76,970
Total Direct Costs	-	134,944	134,944	316,991	182,047
Indirect Costs	-	18,193	18,193	47,548	29,355
Total Expenditures	\$ -	\$ 153,137	\$ 153,137	\$ 364,539	\$ 211,402

See accompanying independent auditors' report. □