



# Municipality of Anchorage, Alaska

## Single Audit Reports and Supplementary Information

Year Ended December 31, 2014

# **Municipality of Anchorage, Alaska**

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Single Audit Reports and Supplemental Information  
Year Ended December 31, 2014

# Municipality of Anchorage, Alaska

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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, 2014, and the related notes to the financial statements, which collectively comprise Anchorage's basic financial statements, and have issued our report thereon dated June 10, 2015. 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.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2014-001 to be a material weakness.

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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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2014-002 to be a significant deficiency.

### *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*.

### *Anchorage's Response to Findings*

Anchorage's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Anchorage's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### *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 10, 2015



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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, 2014. 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 \$72,287,769 in federal awards which is not included in the Schedule of Expenditures of Federal Awards for the year ended December 31, 2014. 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, 2014.

### **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. 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 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 the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Municipality of Anchorage, Alaska as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise Anchorage's basic financial statements. We issued our report thereon dated June 10, 2015, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors. Our audit was conducted for the purpose of forming opinions on those financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 basic financial statements as a whole.

*BDO USA, LLP*

Anchorage, Alaska

June 10, 2015



**Municipality of Anchorage, Alaska**  
**Schedule of Expenditures of Federal Awards**  
**Year ended December 31, 2014**

	Grant No.	CFDA Number	Award Amount	Expenditures
<b>Institute of Museum &amp; Library Services</b>				
Pass-Through Alaska Department of Education & Early Development:				
Innovation Lab Technology Curriculum and Hardware Project				
	LS-00-13-0002-13	45.310	\$ 19,521	\$ 18,321
	800# ILL & Reference Back-up Service	LS-00-13-0002-13	64,912	33,211
	Ready to Read Resource Center 2014	LS-00-13-0002-13	82,447	45,816
	Ready to Read Resource Center 2015	LS-00-14-0002-14	81,196	3,123
	800# ILL & Reference Backup Service	LS-00-14-0002-14	59,539	27,650
	Continuing Education Grant	None	8,000	7,974
<b>Total Institute of Museum &amp; Library Services</b>			315,615	136,095
<b>Department of Agriculture</b>				
Direct:				
	USFS Hazardous Fuels Mitigation 2006	None	10.unknown	1,182,000
				20,096
Pass-Through Alaska Department of Health & Social Services:				
	Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	604-268-1501	10.557	1,741,445
	Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	604-14-830	10.557	1,700,074
<b>Total Pass-Through Programs Alaska Department of Health &amp; Social Services</b>			3,441,519	1,677,446
Pass-Through Alaska Department of Commerce, Community & Economic Development -				
	FY 14 National Forest Receipts	None	10.665	81,920
				81,920
<b>Total Department of Agriculture</b>			4,705,439	1,779,462
<b>Department of Health &amp; Human Services</b>				
Direct:				
	Family Planning 2013	FPHPA106083-01	93.217	743,722
	DHHS Building Maintenance BY10	C76HF20636	93.887	123,750
				123,750
<b>Total Direct Programs Department of Health &amp; Human Services</b>			867,472	582,798
Pass-Through Alaska Department of Health & Social Services:				
	Nutrition, Transportation and Support Services	607-14-103	93.044	400,000
	Nutrition, Transportation and Support Services	607-309-1503	93.044	400,000
			800,000	412,114
	Aging Disability Resource Center	607-14-702	93.048	107,550
	Aging and Disability Resource Centers & Medicare Counseling and Outreach	607-299-1502	93.048	73,934
			181,484	103,374
	Public Health Preparedness and Response for Bioterrorism	601-14-151	93.069	534,100
	Public Health Preparedness and Response for Bioterrorism	601-290-1501	93.069	457,650
			991,750	498,777

## Municipality of Anchorage, Alaska

### Schedule of Expenditures of Federal Awards, continued Year ended December 31, 2014

	Grant No.	CFDA Number	Award Amount	Expenditures
<b>Department of Health &amp; Human Services, continued</b>				
Pass-Through Alaska Department of Health & Social Services, continued:				
Aging Disability Resource Center	607-14-702	93.071	\$ 33,781	\$ 19,590
Public Health Nursing 2013	601-14-175	93.116	70,000	34,446
Public Health Nursing 2014	601-289-1502	93.116	90,000	42,562
			160,000	77,008
Aging Disability Resource Center	607-14-702	93.779	57,450	33,316
Aging and Disability Resource Centers & Medicare Counseling and Ou	607-299-1502	93.779	57,420	25,416
			114,870	58,732
Child Care Licensing	604-14-940	93.575	1,530,238	839,370
Child Care Licensing	604-260-1501	93.575	1,548,601	701,138
			3,078,839	1,540,508
HIV Prevention & Intervention Activities	601-14-170	93.940	108,500	60,544
HIV Prevention & Intervention Activities	601-281-1503	93.940	88,500	47,488
			197,000	108,032
Professional Services Contract for STD Prevention Services	0614-101	93.977	35,416	29,416
Total Pass-Through Programs Alaska Department of Health & Social Services			5,593,140	2,847,551
Pass-Through Southcentral Foundation - Southcentral Foundation CSP 2013	560140-01-330-0000-000	93.210	199,000	119,543
<b>Total Department of Health &amp; Human Services</b>			6,659,612	3,549,892
<b>Department of Homeland Security</b>				
Direct:				
Assistance Firefighters 2012	EMW-2012-FO-06511	97.044	111,600	82,599
Port Security Grant Program	EMW-2011-PU-00109	97.056	1,000,149	397,941
Port Security Grant Program	EMW-2013-PU-00090	97.056	163,935	60,139
			1,164,084	458,080
Total Direct Programs U.S. Department of Homeland Security			1,275,684	540,679
Pass-Through Alaska Department of Military & Veterans Affairs:				
2013 Emergency Management Performance Grant	13EMPG-GR34457	97.042	100,000	50,000
2014 Emergency Management Performance Grant	14EMPG-GR35586	97.042	125,000	50,000
			225,000	100,000

**Municipality of Anchorage, Alaska**

**Schedule of Expenditures of Federal Awards, continued  
Year ended December 31, 2014**

	Grant No.	CFDA Number	Award Amount	Expenditures
<b>Department of Homeland Security continued</b>				
Pass-Through Alaska Department of Military & Veterans Affairs, continued:				
Metropolitan Medical Response System	14EMPG-GR35586	97.067	\$ 267,609	\$ 260,679
2011 State Homeland Security Program	11MMRS-GR34076	97.067	1,222,688	43,245
2012 State Homeland Security Program	12SHSP-GR34077	97.067	99,320	66,920
2013 State Homeland Security Program	Anchorage	97.067	314,041	225,072
			2,128,658	595,916
<b>Total Department of Homeland Security</b>			3,404,342	1,236,595
<b>Department of Housing &amp; Urban Development, Office of Community Planning &amp; Development</b>				
Direct:				
Community Development Block Grant 2002	B-02-MC-02-0001	14.218	2,283,000	208
Community Development Block Grant 2003	B-03-MC-02-0001	14.218	2,330,000	147
Community Development Block Grant 2013	B-13-MC-02-0001	14.218	1,772,393	551,045
Community Development Block Grant 2014	B-14-MC-02-0001	14.218	1,691,113	292,688
			8,076,506	844,088
Emergency Shelter 2011	E-11-MC-02-0001	14.231	128,923	96
Emergency Shelter 2012	E12-MC-02-0001	14.231	147,888	74,942
Emergency Shelter 2013	E-13-MC-02-001	14.231	124,916	72,856
Emergency Shelter 2014	E-14-MC-02-001	14.231	143,987	19,677
			545,714	167,571
Continuum of Care Program	AK0011LOC001205	14.267	190,890	82,786
Continuum of Care Program	AK0011LOC001205	14.267	30,574	23,674
Continuum of Care Program	AK0014LOC001306	14.267	215,346	133,132
			436,810	239,592
HOME Investment Partnership Agreement 2009	M-09-MC-02-0200	14.239	1,081,372	4,012
HOME Investment Partnership Agreement 2012	M-12-MC-02-0200	14.239	622,889	5,211
HOME Investment Partnership Agreement 2013	M-13-MC-03-0200	14.239	591,911	53,993
HOME Investment Partnership Agreement 2014	M-14-MC-03-0200	14.239	598,918	22,086
			2,895,090	85,302
<b>Total Direct Programs Department of Housing &amp; Urban Development, Office of Community Planning &amp; Development</b>			11,954,120	1,336,553
<b>Total Department of Housing &amp; Urban Development, Office of Community Planning &amp; Development</b>			11,954,120	1,336,553
<b>Department of the Interior</b>				
Direct:				
Low Impact Development	F12AC00377	15.631	80,000	5,359
Chester Creek Channel Restoration to Mitigate Impacts to Fish Habit	F12AF70314	15.668	2,036,635	22,122
Ship Creek Fishing Access Improvements for Stream Bank Protection	F12AF002645	15.668	700,001	58,449
Ship Creek Water Quality Improvements	F12AF01006	15.668	600,000	99,913
South Fork Little Campbell Creek Mitigation of Impacts to Fish Passa	F12AF01364	15.668	846,620	129,694
			4,183,256	310,178
Hydrologic Resource Center for Data Collection and Investigation	G11AC20006	15.808	475,250	125,894
<b>Total Direct Programs U.S. Department of the Interior</b>			4,738,506	441,431

**Municipality of Anchorage, Alaska**

**Schedule of Expenditures of Federal Awards, continued  
Year ended December 31, 2014**

	Grant No.	CFDA Number	Award Amount	Expenditures
<b>Department of the Interior, continued</b>				
Pass-Through Alaska Department of Revenue - Federal PILT	None	15.226	\$ 646,406	\$ 646,406
Pass-Through Alaska Department of Natural Resources - NAPC Conference, Philadelphia, PA	14614	15.904	7,348	5,036
Anchorage 2015 Centennial Web Page	HPF 13598	15.904	16,970	16,940
Total Pass-Through Program Alaska Department of Natural Resources			24,318	21,976
<b>Total Department of the Interior</b>			<b>5,409,230</b>	<b>1,109,813</b>
<b>Department of Justice</b>				
Direct:				
Internet Crimes Against Children Task Force Continuation 2010	2010-MC-CX-K031	16.540	669,288	5,000
Internet Crimes Against Children Task Force Continuation 2013	2013-MC-FX-K011	16.540	481,504	235,543
			1,150,792	240,543
Domestic Violence 2008	2008-WE-AX-0033	16.590	1,500,000	23
FY2012 BVP Program Grant	None	16.607	6,190	1,527
COPS Hiring Program 13	2013-UL-WX-0001	16.710	500,000	225,712
COPS Hiring Program 14	2014-UL-WX-0047	16.710	250,000	312
			750,000	226,024
Justice Assistance Grant	2011-DJ-BX-2907	16.738	508,884	449,079
Justice Assistance Grant	2012-DJ-BX-1175	16.738	413,978	322,469
Justice Assistance Grant	2013-DJ-BX-0214	16.738	392,943	321,719
Justice Assistance Grant	2014-DJ-BX-0643	16.738	417,565	178
			1,733,370	1,093,445
Forfeiture Funds-All2012	None	16.922	1,650,000	540,189
Total Direct Programs Department of Justice			6,790,352	2,101,751
<b>Total Department of Justice</b>			<b>6,790,352</b>	<b>2,101,751</b>
<b>Department of Transportation</b>				
Direct:				
Acquire Snow Removal Equipment (SRE)	3-02-0015-053-2011	20.106	323,000	5,447
Conduct Airport Master Study	3-02-0015-054-2011	20.106	608,000	88,657
Rehabilitate Taxiway Q, Phase 2	3-02-0015-055-2011	20.106	2,253,400	3,548
Rehabilitate Taxiway Q and Apron Phase 3	3-02-0015-057-2012	20.106	2,437,500	21,426
2012 Security Improvements Phase 2	3-02-0015-058-2012	20.106	1,602,188	451,937
Acquire Snow Removal Equipment (SRE)	3-02-0015-059-2013	20.106	937,500	918,391
Replace Runway Lighting Vault	3-02-0015-060-2013	20.106	1,012,500	628,507
Conduct Airport Master Plan Study Update, Phase 2	3-02-0015-061-2014	20.106	600,000	72,522
Rehabilitate Taxiway Q, Phase 4	3-02-0015-062-2014	20.106	1,000,000	167,567
			10,774,088	2,358,002

Municipality of Anchorage, Alaska

Schedule of Expenditures of Federal Awards, continued  
Year ended December 31, 2014

	Grant No.	CFDA Number	Award Amount	Expenditures
<b>Department of Transportation, continued</b>				
Direct, continued:				
FTA 5309 Museum Intermodal Facility	AK-03-0067	20.500	\$ 1,457,667	\$ 10,588
Fare Collection Equipment	AK-04-0031	20.500	750,000	140,882
Maintenance Facility Roof	AK-04-0032	20.500	2,400,000	238,279
2012 SGR Buses & Paratransit	AK-04-0034	20.500	1,304,000	320,000
FTA 5309 Dimond Center Study	AK-55-0004	20.500	3,004,859	4,155
			<u>8,916,526</u>	<u>713,904</u>
Section 5307 2005 Operating and Capital Assistance	AK-90-X033	20.507	3,175,200	37,938
Section 5307 2007 Vans, ADA Imp, Plng, PM, ADA Svc	AK-90-X048	20.507	4,549,600	94,757
FTA SEC 5307 CAP ASSIST	AK-90-X056	20.507	4,645,600	25,004
2010 FTA SEC 5307 CAP A	AK-90-X059	20.507	4,656,661	93,761
FY11 5307 PM; Vans	AK-90-X064	20.507	4,517,152	222,643
FY12 FTA Section 5307	AK-95-X067	20.507	4,564,523	751,369
2013 Section 5307 Operating and Capital Assistance	AK-90-X070	20.507	4,698,979	581,732
2014 FTA Sec 5307	AK-90-X076	20.507	4,619,611	3,171,053
2010 CMAQ FTA Fleet Acq	AK-95-X007	20.507	5,803,786	340,700
			<u>41,231,112</u>	<u>5,318,957</u>
08/09 5316 JARC	AK-37-X016	20.516	208,411	24,283
Section 5316 2012 JARC	AK-37-X021	20.516	107,434	107,434
2014 FTA Sec 5316 JARC CIP	AK-37-X022	20.516	108,460	108,460
			<u>424,305</u>	<u>240,177</u>
FTA 5317 New Freedom Operations	AK-57-X004	20.521	121,239	16,553
2012 5317 New Freedom Operations	AK-57-X010	20.521	142,543	47,090
			<u>263,782</u>	<u>63,643</u>
<b>Total Direct Programs Department of Transportation</b>			<u>61,609,813</u>	<u>8,694,683</u>
<b>Pass-Through Alaska Department of Transportation &amp; Public Facilities:</b>				
HSIP 09: Bragaw @16th Ave Channelization Improvements	52120	20.205	257,788	186,927
Anchorage Signal Electronics Upgrade	52417	20.205	4,600,000	2,169,201
AMATS: Anchorage Regional ITS Architecture Update	52527	20.205	96,731	22,769
AMATS Arterial Roadway Dust Control	52748	20.205	619,075	135,552
Air Quality Public and Business Awareness Education Campaign	53533	20.205	944,071	393,504
AMATS: Arctic Blvd. Bike Lanes: Fireweed Ln. to 10th Ave.	53619	20.205	87,250	12,012
AMATS Traffic Count Program 2012-14	54159	20.205	938,517	549,991
Regional Household Travel Survey	54556	20.205	653,879	423,424
AMATS: Bicycle Plan Implementation Project (DOT&PF Owned)	56083	20.205	427,144	54,277
AMATS: Bicycle Plan Implementation Project (MOA Owned)	56092	20.205	427,144	56,128
AMATS: CMAQ Traffic Control Signalization 13-15	56849	20.205	581,227	284,000
AMATS: CMAQ Traffic Control Signalization 13-15	56853	20.205	616,866	320,465
AMATS: Anchorage Ridesharing CY14	57208	20.205	435,920	371,683
AMATS: Transit Marketing Program CY14	57225	20.205	358,423	318,251
AMATS: Pedestrian Plan Implementation Project (DPT&PF Owned)	57574	20.205	372,500	2,070
AMATS: Pedestrian Plan Implementation Project (MOA Owned)	57575	20.205	391,875	2,029
AMATS: Consolidated Municipality of Anchorage MTP Update	57712	20.205	871,840	19,173
AMATS: Freight Mobility Study	58056	20.205	242,178	5,326
HSIP 2003, Group B	ACHHE-0001(299)56644	20.205	456,400	2,635
HSIP 2001 Group 5A	HRO-0001(267)55730	20.205	1,293,000	86,710

Municipality of Anchorage, Alaska

Schedule of Expenditures of Federal Awards, continued  
Year ended December 31, 2014

	Grant No.	CFDA Number	Award Amount	Expenditures
<b>Department of Transportation, continued</b>				
Pass-Through Alaska Department of Transportation & Public Facilities, continued:				
HSIP 2003, Group A	HRO-000S(459)56645	20.205	\$ 425,160	\$ 218
University Lake Drive Extension (APU)	HPRL-HPRM-0001(407)59764	20.205	879,290	268,933
Safe Routes to School	LU20-14-0002	20.205	70,000	23,725
2013 AMATS Planning	None	20.205	840,138	29,022
2014 AMATS Planning	None	20.205	1,194,182	1,084,491
			<u>18,080,598</u>	<u>6,822,516</u>
MCS CV Enforcement 11	11-PD-001	20.218	31,278	4,414
Alaska Community Transit Reimbursable Grant	AMHT-POS-13-454	20.513	67,324	67,324
2012 Sec 5303 FTA Planning	5303-PL-454	20.505	291,505	22,571
Sec 5303 FTA Planning - Alaska Community Transit Reimbursable Gra	2525-14-0100	20.505	617,684	212,321
			<u>909,189</u>	<u>234,892</u>
2014 Click It or Ticket Enforcement Mobilization	402PT-14-06-00(A)-2	20.600	27,000	22,756
2014 Lifesavers Conference Travel Scholarship	402PT-14-06-00(E)-1	20.600	2,326	2,326
2015 Click It or Ticket Enforcement Mobilization - Buckle Up America	402PT-15-06-00(E)-2	20.600	4,000	4,000
			<u>33,326</u>	<u>29,082</u>
High Visibility Enforcement Overtime Grant	154AL-14-01-00(A)-2	20.607	96,000	91,899
DUI High Visibility Enforcement	154AL-14-01-00(A)-2	20.607	50,000	7,594
			<u>146,000</u>	<u>99,493</u>
APD DUI Coordinator Travel	164AL-15-01-00(E)-1	20.608	2,300	2,158
High Visibility Enforcement	164AL-15-01-00(A)-2	20.608	56,600	52,349
			<u>58,900</u>	<u>54,507</u>
Total Pass-Through Programs Alaska Department of Transportation & Public Facilities			<u>19,326,615</u>	<u>7,312,228</u>
<b>Total Department of Transportation</b>			<u>80,936,428</u>	<u>16,006,911</u>
<b>Environmental Protection Agency</b>				
Direct:				
Air Quality 105 2014	A-00J82401	66.001	255,000	149,481
ANC Air Toxics Monitoring	XA-00J52401-0	66.034	68,719	18,942
Total Direct Programs Environmental Protection Agency			<u>323,719</u>	<u>168,423</u>
Pass-Through Alaska Department of Environmental Conservation:				
Alaska Clean Water Fund Loan:				
Girdwood_WWTF_Upgrade	127701	66.458	24,915,000	946,777
Fish Creek Interceptor Rehab	131401	66.458	2,000,000	61,474
AWWTF_Disinfection_Upgrade	130171	66.458	8,214,100	32,814
			<u>35,129,100</u>	<u>1,041,065</u>

Municipality of Anchorage, Alaska

Schedule of Expenditures of Federal Awards, continued  
Year ended December 31, 2014

	Grant No.	CFDA Number	Award Amount	Expenditures
Calais Subdivision Water Rehab	130141	66.468	\$ 3,200,000	\$ 87,365
SCWTF Comprehensive Improvements	130181	66.468	7,800,000	10,592
Bayshore Subdivision Water Upgrade	130341	66.468	6,000,000	818,045
AARC Yard 12" Water Rehab	130371	66.468	2,700,000	134,092
Wonder Park Water Upgrade Phase II	130401	66.468	2,500,000	707,859
41st Cope-Northstar Water Upgrade	130561	66.468	1,900,000	39,669
Ship Creek Water Treatment Facility Upgrade	130941	66.468	3,700,000	360,854
San Roberto-Klevin to Hoyt Water Rehabilitation	131441	66.468	900,000	28,780
22nd Avenue Wayne-Illian Water Rehabilitation	131451	66.468	1,500,000	552,063
			<u>30,200,000</u>	<u>2,739,319</u>
Total Pass-Through Programs Alaska Department of Environmental Conservation			<u>65,329,100</u>	<u>3,780,384</u>
<b>Total Environmental Protection Agency</b>			<u>65,652,819</u>	<u>3,948,807</u>
<b>Equal Employment Opportunity Commission</b>				
Direct -				
FY 14 Equal Employment Opportunity Cases	None	30.unknown	<u>33,800</u>	<u>33,800</u>
<b>National Endowment for the Humanities</b>				
Direct -				
NEH Preservation Plan	PG-52265-14	45.149	<u>5,988</u>	<u>5,389</u>
<b>Total Schedule of Expenditures of Federal Awards</b>			<u>\$ 185,867,745</u>	<u>\$ 31,245,068</u>

# Municipality of Anchorage, Alaska

## Notes to the Schedule of Expenditures of Federal Awards Year Ended December 31, 2014

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### 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, 2014. 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. 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, 2014, Anchorage had the following loan activities:

Program Title	Federal CFDA Number	Outstanding Receivable from Program Participants	Outstanding Payable To HUD	Current Year Expenditure s
HOME Investment Partnership Program				
Community Development Block Grants	14.239	\$ 2,602,982	\$ -	85,302
Entitlement Grants	14.218	1,366,071	-	842,941
Community Development Block Grants - Section 108 Loan Guarantees	14.248	1,541,406	1,448,000	-
<b>Total</b>		<b>\$ 5,528,459</b>	<b>\$ 1,448,000</b>	<b>\$ 928,243</b>



## 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 reflect the federal portion of the current year draw and is reflected on the schedule of expenditures of federal awards. At December 31, 2014, Anchorage had the following loan activities:

Program Title	Federal CFDA Number	Outstanding Payable	Current Year Expenditures
Clean Water Loan Program	66.458	\$ 71,228,307	\$ 1,041,065
Drinking Water Loan Program	66.468	84,536,712	2,739,319
<b>Total</b>		<b>\$ 155,765,019</b>	<b>\$ 3,780,384</b>

#### 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	\$ 582,929
Emergency Solutions Grant Program	14.231	72,132
HOME Investment Partnerships	14.239	10,000
		<b>\$ 665,061</b>

#### 5. Unearned Revenue by Program

Unearned revenue by federal program at December 31, 2014 are as follows:

Program Title	Federal CFDA Number	Unearned Revenue
Community Development Block Grants	14.218	\$ 334,503
HOME Investment Partnerships	14.239	57,496
Airport Improvement Program	20.106	3,417
Highway Planning and Construction	20.205	149,007
Federal Transit Formula Grants	20.507	4,473
Grants to States	45.310	17,814
Medical Reserve Corps Small Grant Program	93.008	3,500
Public Health Emergency Preparedness	93.069	19,005
		<b>\$ 589,215</b>



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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, 2014. 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 \$535,261,915 in state awards which is not included in the Schedule of State Financial Assistance for the year ended December 31, 2014. 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, 2014.

### **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 the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Municipality of Anchorage, Alaska as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise Anchorage's basic financial statements. We issued our report thereon dated June 10, 2015, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors. Our audit was conducted for the purpose of forming opinions on those financial statements that collectively comprise the basic financial statements. The accompanying schedule of State Financial Assistance is presented for purposes of additional analysis as required by *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic 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 basic financial statements or to the basic 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 state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*BDO USA, LLP*

Anchorage, AK  
June 10, 2015

Municipality of Anchorage, Alaska

Schedule of State Financial Assistance

Year ended December 31, 2014

State Grantor Program Title	Grant No.	Award Amount	Expenditures
<b>Alaska Department of Administration</b>			
Major Programs:			
FY 14 Public Employees' Retirement System	None	\$ 57,184,705	\$ 57,184,705
<b>Alaska Department of Commerce, Community &amp; Economic Development</b>			
Major Programs:			
School District Security System Upgrades at Area Schools	08-DC-402	2,675,000	481,612
Fire Department Station 3 Replacement	09-DC-379	6,000,000	462,532
Intersection and Traffic Safety Matching Program	09-DC-392	5,000,000	470,538
Victor Road-Diamond to 100th Ave.	09-DC-564	14,000,000	656,721
Fire Station #9 Remodel	11-DC-061	5,000,000	411,483
Golden View Drive Intersection and Safety Upgrades - Rabbit Creek Road to Romania Drive	11-DC-067	3,000,000	400,723
Intersection Safety and Congestion Relief Matching Program	11-DC-076	5,000,000	591,998
Loussac Library	11-DC-096	1,000,000	545,924
Pavement Rehab Matching Program	11-DC-131	5,340,500	410,773
75th Avenue & Margaret Circle Area Drainage	12-DC-242	3,000,000	1,136,883
Chugiak Senior Center Upgrades	12-DC-262	4,200,000	956,676
Digital Police Video Systems	12-DC-264	1,392,000	1,216,119
Eagle River Road Upgrade	12-DC-266	2,800,000	342,142
Eagle River Traffic Mitigation Artillery Road, Eagle River Road, - Old Glenn Highway Interchange	12-DC-267	2,500,000	937,495
Project 80's Buildings & Infrastructure	12-DC-302	6,000,000	1,153,755
Service High School Field Turf	12-DC-622	2,100,000	809,168
Chugiak Volunteer Fire and Rescue Department Station #35 Replacement	12-DC-800	6,150,000	2,203,141
College Gate Elementary School Pedestrian Safety - (Grant Awarded to ASD, MOU with MOA)	13-DC-371	470,000	364,136
Fairview Recreation Center Upgrade	13-DC-406	643,000	399,970
Kachemak Place and Circle Area Drainage Improvements - 100th Avenue to Amber Bay Loop	13-DC-413	750,000	617,425
Muldoon Road at Duben Street Pedestrian Safety	13-DC-424	800,000	629,430
Northern Lights Boulevard Pedestrian Safety - Lois Drive West to Captain Cook Estates Circle	13-DC-437	920,000	699,725
U-Med District Phase II	13-DC-444	1,000,000	432,678
Birch Road Safety Improvements - O'Malley Road to Naknek Lane	13-DC-464	1,200,000	746,731
CBERRRSA Sand Storage Building	13-DC-465	1,200,000	1,007,159
Spenard Recreation Center Upgrades	13-DC-466	1,200,000	573,642
A and Old Glenn Hwy Interchange	13-DC-490	1,650,000	728,071
Northern Lights Boulevard Surface Rehab - Boniface Parkway to Muldoon Road	13-DC-492	1,700,000	794,652
Baxter Road Pavement Rehabilitation -Tudor Road to Northern Lights Boulevard	13-DC-520	2,400,000	336,511
Police Department Digital Equipment	13-DC-529	2,600,000	1,001,464
ARDSA Residential Pavement Rehabilitation - U-Med District and Scenic Foothills Area	13-DC-537	3,000,000	1,762,236
ARDSA Residential Pavement Rehabilitation - Mountain View and Muldoon Area	13-DC-538	3,000,000	388,499
ARDSA - Spenard and Turnagain Residential Areas Pavement Rehabilitation	13-DC-540	3,000,000	384,955
Duben Street Upgrade - Muldoon Road to Bolin Street	13-DC-541	3,000,000	855,498
Police Department Expansion - Outdoor Storage	13-DC-565	3,800,000	442,012
64th Avenue Upgrade and Reconstruction	13-DC-567	4,000,000	393,643
A Street and 48th Avenue Extension and Upgrade - 51st Avenue to Cordova St	13-DC-568	4,000,000	2,299,216
Penland Parkway Rehabilitation Airport Heights Road to Bragaw Street	13-DC-569	4,000,000	3,584,723
Ship Creek Access Improvements North C Street to Dam Phase II	13-DC-570	4,000,000	611,691
Eklutna Bridge Replacement - Chugach State Park Access	13-DC-592	14,000,000	856,690
Sullivan Arena Parking Lot Expansion and Building Upgrades	13-DC-593	5,190,000	449,718
Pavement Rehabilitation Matching Program	13-DC-598	6,000,000	348,041
Diamond Boulevard Upgrade - Jodhpur Road to Sand Lake Road	13-DC-608	7,500,000	561,147
Viburnum Drive - Oakwood and Burlwood Reconstruction	13-DC-613	7,900,000	2,580,459
Port of Anchorage Expansion	13-GO-001	50,000,000	2,320,810
CBERRRSA Sand Storage Building Phase II	14-DC-008	1,200,000	1,136,369
CBERRRSA Drainage and Rehabilitation	14-DC-009	1,400,000	1,096,292
Design Upgrades to Yosemite Drive	14-DC-013	1,900,000	444,917
Eagle River Parks and Recreation Eagle River High School Stadium, - Trails, Lighting and Equipment Improvements	14-DC-014	1,440,000	1,303,030

**Municipality of Anchorage**  
**Schedule of State Financial Assistance, continued**  
**Year ended December 31, 2014**

State Grantor Program Title	Grant No.	Award Amount	Expenditures
<b>Alaska Department of Commerce, Community &amp; Economic Development, continued</b>			
Major Programs, continued:			
Pavement Rehab Matching Program (50/50) Local Match	14-DC-027	\$ 3,000,000	\$ 1,953,455
Pioneer Drive Upgrade Muldoon Road to Resurrection Drive	14-DC-028	2,400,000	2,032,211
Senate District F Residential Pavement Rehabilitation	14-DC-030	1,000,000	980,000
Senate District G Residential Pavement Rehabilitation	14-DC-031	1,000,000	384,356
Senate District I Residential Pavement Rehabilitation	14-DC-032	602,000	577,258
Senate District J Residential Pavement Rehabilitation	14-DC-033	1,000,000	770,616
Senate District L Residential Pavement Rehabilitation	14-DC-035	1,500,000	1,178,197
Senate District M Residential Pavement Rehabilitation	14-DC-036	2,000,000	1,362,905
Capital upgrades, repairs, and renovations to facility systems - and infrastructure at the Sullivan Arena	15-RR-026	9,119,004	589,686
Capital upgrades, repairs, and renovations to facility systems - and infrastructure at Dempsey Anderson Ice Arena	15-RR-028	6,224,409	669,912
Project 80's Deferred and Critical Maintenance	15-RR-029	3,920,887	2,906,871
Girdwood AEDC Block Grant	None	2,475,000	666,930
FY14 Community Revenue Sharing Program	None	14,831,485	14,831,485
<b>Total Major Programs</b>		<b>269,093,285</b>	<b>72,243,105</b>
Non-Major Programs:			
100th Avenue Extension: Minnesota Drive to King Street	07-DC-374	7,000,000	51,870
42nd Avenue Improvements-Lake Otis Parkway to Florina Street	07-DC-379	16,621	(20,043)
Dimond Center Intermodal Project Match	07-DC-391	270,000	705
Fairview Recreation Center Maintenance/Repair	07-DC-397	150,000	9,811
Anchorage - Anchorage Wide Area Radio Network	08-DC-168	4,111,000	15,048
Anchorage - Pedestrian Safety Rehabs And Connections	08-DC-220	500,000	59,888
Anchorage - People Mover Buses and AnchorRIDES Fleet Matching Program	08-DC-222	1,300,000	87,987
District 20 Traffic and Pedestrian Safety	08-DC-439	105,500	4,775
Fairview Recreational Center Planning and Maintenance	08-DC-441	100,000	13,837
Hanshaw - Emergency Comm Syst	08-DC-442	15,000	1,147
Service High School Emergency Response	08-DC-445	190,000	174,800
Tyson Elementary Repair and Upgrades	08-DC-448	20,000	(3,811)
11th Avenue Road Upgrade - Muldoon Road to Boston St	09-DC-056	500,000	1,274
Abbott Loop Community Park Ball Field Surface & Playground Improvements	09-DC-058	250,000	13,170
Bluebell Drive Reconstruction	09-DC-061	102,539	(7,478)
East 42nd Avenue Upgrade	09-DC-067	-	(11,542)
Road Construction Funding Inflation Adjustments	09-DC-075	2,000,000	157,618
Taku Lake Park Safety Upgrade and Trail Improvements	09-DC-079	50,000	1,125
120th Avenue Pedestrian and Road Safety Upgrade - Oceanview Elem	09-DC-161	600,000	62,196
40th Avenue Extension Lake Otis Parkway to Dale St	09-DC-162	9,523,305	86,792
73rd Avenue Upgrade - Petersburg St to Basel St	09-DC-164	1,200,000	2,607
74th Avenue Upgrade - Petersburg St to Basel St	09-DC-165	1,200,000	8,255
Jewel Lake Rd Construction of Missing Ped and Storm Drains	09-DC-185	490,542	2,712
Ruth Arcand Park - Playground Equipment	09-DC-191	100,000	8,644
Tudor Ctr Drive Extension - Tudor Rd to 48th Ave	09-DC-199	8,000,000	139,920
4th Avenue Pedestrian Safety Bunnell St to Boniface Parkway	09-DC-361	160,000	87,480
Fire Department Station 5 Renovation	09-DC-380	4,500,000	5,044
Loussac Library, Fire, Security and Lighting Upgrades	09-DC-399	2,050,000	67,996
Pavement Rehab Matching Program	09-DC-414	5,000,000	75,938
Pedestrian Safety and Rehab Improvements Matching Program	09-DC-415	1,000,000	28,179
Rogers Park Area Traffic and Pedestrian Safety	09-DC-420	160,000	2,204
University Lake Park Improvements	09-DC-432	25,000	14,713
Safety Improvements to 42nd Ave from Lake Otis Pkwy to Florida St	09-RR-014	3,109	283
Meadow Park Improvements	09-RR-020	40,000	10,435
100th Avenue Extension Phase II - Minnesota Drive to C Street	11-DC-001	6,000,000	280,030
40th Avenue Extension - Piper Street to Dale Street	11-DC-003	3,000,000	108,659
Abbott Loop Elementary School Library Books	11-DC-005	15,000	3,225
Airport Heights Elementary School Technology	11-DC-008	20,000	537
Anchorage Neighborhood Crime Watch - Community Action Policing	11-DC-011	40,000	2,160
Anchorage Senior Center Upgrades	11-DC-012	770,000	63,196
Bartlett High School Interactive Whiteboards	11-DC-016	50,000	34
Baxter Elementary School Classroom Technology Equipment	11-DC-017	15,000	988

**Municipality of Anchorage**  
**Schedule of State Financial Assistance, continued**  
**Year ended December 31, 2014**

State Grantor Program Title	Grant No.	Award Amount	Expenditures
<b>Alaska Department of Commerce, Community &amp; Economic Development, continued</b>			
Non-Major Programs, continued:			
Birch Road Rut Repair - Abbott Road to O'Malley Road	11-DC-025	\$ 100,000	\$ 98,000
Boniface Parkway Pedestrian & Bike Path Improvements - Debarr Road to 20th Avenue	11-DC-026	100,000	3,796
Anchorage - People Mover Buses and AnchorRIDES Fleet Matching Program	11-DC-027	250,000	19,221
Campbell Airstrip Road Upgrade - Mile 0.3 to 0.7 (Pedestrian/Bike Trail)	11-DC-028	250,000	7,822
Campbell Elementary School Mobile Computer Lab	11-DC-030	40,000	1,847
Campbell Elementary School Projectors & Document Cameras	11-DC-031	32,000	28,728
Centennial Park Upgrades, Repairs & Improvements	11-DC-032	500,000	74,323
Cordova Street Pedestrian and Bicycle Study - 3rd Avenue to 16th Avenue	11-DC-046	60,000	3,748
Creekside Park Elementary School Library Books	11-DC-047	20,000	1,170
Police Department - Crime Scene Investigation Vehicle	11-DC-049	410,000	4,428
Denali Montessori School Computer Lab Equipment	11-DC-050	10,300	6,659
Dimond High School Advanced Placement Teacher Training	11-DC-051	10,000	3,709
Dimond High School Computers	11-DC-052	42,000	24,972
East Anchorage Plan	11-DC-053	80,000	15
East High School Computers Purchase	11-DC-054	29,000	1,553
Fire Lake Elementary School Physical Education Program	11-DC-059	10,000	2,097
Fire Station #6 Replacement	11-DC-060	6,000,000	12,090
Gladys Wood Elementary School Lunchroom Tables	11-DC-065	15,000	801
Government Hill Elementary School Computer Software	11-DC-070	3,600	52
Hanshew Middle School Interactive Whiteboards	11-DC-071	110,000	11,738
Inlet View Elementary School Library Books	11-DC-074	15,000	445
Lake Hood Elementary School Book and Technology Grant	11-DC-088	10,000	1,198
Lake Hood Elementary School Cameras & Projectors	11-DC-089	13,000	806
Lake Otis Parkway Pedestrian Safety - 20th Avenue to Northern Lights Boulev	11-DC-094	250,000	2,848
McLaughlin Secondary School Science Lab Conversion	11-DC-097	60,000	606
Mears Middle School Computer Lab Completion	11-DC-099	45,000	1
Mears Middle School Locker Replacement	11-DC-100	520,000	90
Mirror Lake Elementary School Library and Technology Upgrades	11-DC-102	7,500	59
Muldoon Elementary School Asphalt and Sidewalk Repairs	11-DC-112	80,000	669
Muldoon Elementary School Cameras	11-DC-113	5,000	763
Muldoon Road at Duben Street Pedestrian Safety	11-DC-114	150,000	185
Newby Avenue Repair and Renovation	11-DC-115	136,000	13,014
North Star Elementary School Cameras & Projectors	11-DC-117	7,000	6
I 20th Avenue	11-DC-121	15,000	898
Northwood Elementary School Sidewalk Repairs	11-DC-122	11,000	120
Northwood Elementary School Sign	11-DC-123	9,000	1,480
Nunaka Valley Elementary School Heat Exchanger	11-DC-124	50,000	43,193
Nunaka Valley Street and Pedestrian Upgrades	11-DC-126	50,000	5,226
Old Eagle River Road Upgrade (RTP) - Monte Road to Baranoff Avenue	11-DC-129	4,000,000	291,955
Pedestrian Safety and Rehabilitation Matching Program	11-DC-132	1,000,000	136,445
Romig Middle School Book and Technology Grant	11-DC-140	25,000	2,643
Russian Jack Springs Park	11-DC-143	300,000	22,462
Scenic Park Elementary School Cameras & Projectors (HD 17-32)	11-DC-145	15,000	1,314
Service High School Classroom Technology Upgrades (HD 17-32)	11-DC-148	40,000	2,795
South High School - Athletic Fields Artificial Turf Improvements - and Installation (HD 17-32)	11-DC-151	1,354,000	4,457
Spring Hill Elementary Technology Upgrades	11-DC-152	50,000	11,014
Steller Secondary School Book and Technology Grant	11-DC-154	15,000	200
Steller Secondary School Mobile Computer Lab	11-DC-158	38,000	315
Steller Secondary School Replace Lighting Improvements (HD 17-32)	11-DC-159	1,000	294
Toilsome Hill Drive/Glen Alps Road/Canyon Road - Improvements Phase II (HD 17-32)	11-DC-168	2,500,000	48,289
Traffic Calming and Pedestrian Safety	11-DC-169	350,000	98
Turnagain Elementary School Interactive Whiteboards	11-DC-174	60,000	1,196
Turnagain Street/Boulevard Engineering Study - Northern Lights Boulevard to Spenard Road	11-DC-175	200,000	9,113
Tyson Elementary School Intercom/Bell/Clock System	11-DC-176	123,000	139
Whaley Center Life skills Classroom Kitchen Upgrades	11-DC-179	10,000	184
William Tyson Elementary School Computers & Printers	11-DC-180	25,000	8
William Tyson Elementary School Purchase Classroom Televisions	11-DC-181	15,000	971

**Municipality of Anchorage**  
**Schedule of State Financial Assistance, continued**  
**Year ended December 31, 2014**

State Grantor Program Title	Grant No.	Award Amount	Expenditures
<b>Alaska Department of Commerce, Community &amp; Economic Development, continued</b>			
Non-Major Programs, continued:			
Willow Crest Elementary School Book and Technology Grant	11-DC-182	\$ 15,000	\$ 2,482
Willow Crest Elementary School Library Books & Supplies	11-DC-184	27,000	3,210
32nd Avenue Upgrade	12-DC-240	4,100,000	1,015
73rd Avenue & 74th Avenue Road Water Line Extension	12-DC-241	1,300,000	135,547
9th Avenue Phase II Reconstruction	12-DC-244	3,600,000	53,032
Alpenglow Elementary School CCTV Security System Upgrade	12-DC-247	175,000	49,491
Aquarian Charter School Playground Safety Surface Upgrade	12-DC-249	140,000	113
Arlberg Ave Extension	12-DC-250	3,500,000	102,613
Bartlett High School Boy's Locker Replacement	12-DC-251	320,000	4,494
Bartlett High School Musical Instruments	12-DC-254	80,000	1,954
Baxter Elementary School Classroom Furniture Replacement	12-DC-255	95,000	40,199
Bayshore Elementary School Interactive Display - Technology Purchase and Installation	12-DC-256	55,000	37
Campbell Elementary School Playground Equipment and Safety Surface Upgrade	12-DC-258	250,000	1,754
Chinook Elementary School Window Replacement	12-DC-259	120,000	26
Chugiak Birchwood Eagle River Rural Road Service Area - Existing Community Roads Upgrade	12-DC-260	523,000	26,435
Chugiak Birchwood Eagle River Rural Road Service Area - Road Rehabilitation	12-DC-261	2,400,000	18,616
Chugiak Volunteer Fire Department Equipment	12-DC-263	100,000	73,267
E/R HS Track & Field Bleachers	12-DC-265	130,000	26,196
East High School Technology Upgrades	12-DC-268	114,900	2
Flooding, and Glaciation Matching Program	12-DC-275	1,000,000	30,213
Furrow Creek Culvert Upgrades - Clippership Ct & Mariner Dr	12-DC-276	400,000	79,737
Gladys Wood Elementary School Interactive Display Technology	12-DC-277	65,000	7,266
Hanshaw Middle School Library Upgrade	12-DC-279	176,000	956
Hillside Drainage Improvements	12-DC-280	300,000	16,134
Homestead Elementary School Improvements	12-DC-282	175,000	132,735
Inlet View Elementary School Interactive Display Technology	12-DC-283	75,563	613
Intersection Safety and Congestion Relief Matching Program	12-DC-284	1,000,000	79,584
Kasuum Elementary School CCTV/Security System Upgrade	12-DC-285	175,000	64,152
Klatt Elementary School Classroom Technology	12-DC-286	62,000	7,847
Klatt Elementary School Interactive Display Technology Purchase and Installation	12-DC-287	125,000	2,400
Mountain Air Road/Hillside Drive Extension	12-DC-289	700,000	(11,093)
Mountain View Elementary School Playground Equipment and Safety Surface	12-DC-290	340,000	117
Muldoon Elementary School Interactive Display Technology	12-DC-291	132,000	50,339
Nunaka Valley Elementary School Improvements	12-DC-293	191,000	130,802
Nunaka Valley Elementary School Technology Upgrade	12-DC-294	75,000	2,874
Ocean View Elementary School Interactive Display Technology - Purchase and Installation	12-DC-295	210,000	14,368
Pavement Rehab Matching Program	12-DC-296	3,000,000	32,427
Pedestrian Safety and Rehab Matching Program	12-DC-297	250,000	803
Pine Street & 4th Avenue Area Storm Reconstruction - DeBarr Road to Boniface Parkway	12-DC-298	1,000,000	2,246
Police Department Patrol Program Rifle Purchase	12-DC-300	463,000	3,858
Port of Anchorage Expansion	12-DC-301	30,000,000	103,461
Ptarmigan Elementary School Technology Upgrade	12-DC-303	180,000	18,805
Rand Installation	12-DC-306	100,000	24,798
Romig Middle School Interactive Display Technology	12-DC-308	62,500	35
Romig Middle School Library Furniture Upgrade	12-DC-309	60,000	17,264
Sand Lake Watershed Drinking Water Studies	12-DC-311	250,000	107,097
Scenic Park Elementary School CCTV/Security System Upgrade	12-DC-312	175,000	46,043
Self Contained Breathing Apparatus Replacement	12-DC-314	175,000	1,538
South Central Law Enforcement Tactical Range & Training Facility	12-DC-315	1,532,000	80
South High School Purchase and Install Interactive Display Technology	12-DC-316	470,000	206,219
Spring Hill Elementary School CCTV/Security System Upgrade	12-DC-317	175,000	49,449
Susitna Elementary School CCTV and Security System Upgrade	12-DC-318	175,000	58,698
Susitna Elementary School Interactive Display Technology	12-DC-319	75,000	43,487
Tudor Elementary School Fire Alarm Replacement	12-DC-322	175,000	149,666
Wendler Middle School Computer Upgrades	12-DC-324	70,000	3,205
West High School Classroom Furniture	12-DC-325	75,000	3,474
Williwaw Elementary School Interactive Display Technology	12-DC-328	70,000	1,356



**Municipality of Anchorage**  
**Schedule of State Financial Assistance, continued**  
**Year ended December 31, 2014**

State Grantor Program Title	Grant No.	Award Amount	Expenditures
<b>Alaska Department of Commerce, Community &amp; Economic Development, continued</b>			
Non-Major Programs, continued:			
Wonder Park Elementary School Playground Equipment and Safety Surface	12-DC-330	\$ 150,000	\$ 2,511
Alaska Aviation Museum, Energy and Safety Improvements	12-DC-608	495,000	63,527
East High School Field Improvements	12-DC-621	2,400,000	24,671
Airport Heights Elementary School Equipment	12-DM-004	20,000	628
Alpenglow Elementary School Lunch Table Replacement	12-DM-005	23,000	116
AVAIL High School Classroom Furniture and Books	12-DM-006	14,500	840
Bartlett High School Restrooms Flush Valves Replacement	12-DM-007	39,150	606
Baxter Elementary School Purchase Equipment to Support P.E. Program	12-DM-008	18,000	1,307
Begich Middle School Certifications	12-DM-010	15,600	989
Band Installation	12-DM-011	25,000	5,687
Campbell Elementary School Classroom Projectors	12-DM-015	40,000	943
Campbell Elementary School Desk and Chair Replacement	12-DM-016	20,000	2,002
Chester Valley Elementary School Instructional Materials and Software	12-DM-019	25,000	20,362
Chester Valley Elementary School Technology Improvements	12-DM-020	20,000	1,797
Chugach Optional Elementary School Technology Upgrade	12-DM-022	30,000	203
Clark Middle School Medical Laboratory Equipment	12-DM-023	15,000	1,908
Clark Middle School Musical Instrument Purchase	12-DM-024	20,000	8,067
Creekside Park Elementary School Classroom Equipment	12-DM-025	25,000	8,436
Creekside Park Elementary School Technology Upgrades	12-DM-027	22,000	538
Denali Montessori School Multimedia Equipment	12-DM-029	19,000	8,293
Dimond High School Engineering Academy Expansion	12-DM-030	50,000	11,139
Dimond High School Ventilation System Upgrade	12-DM-031	50,000	5,341
Eagle River Elementary School Cabinet and Cubbie Replacement	12-DM-032	25,000	18,650
East High School Exterior Painting of Existing Classroom Wing	12-DM-033	50,000	4,595
East High School Library Improvements	12-DM-034	10,000	1,667
Goldenview Middle School Stage Rigging Replacement	12-DM-038	50,000	599
Goldenview Middle School-Purchase Library Books & Media	12-DM-039	10,000	3
Hanshaw Middle School Gym Renovation	12-DM-041	50,000	850
Kasuun Elementary School Computer Lab Equipment Upgrade	12-DM-042	50,000	3,599
Kasuun Elementary School English Language Equipment	12-DM-043	5,000	32
Kincaid Elementary School Audio Visual Equipment for Classrooms	12-DM-045	11,000	204
McLaughlin School Classroom Technology Improvements	12-DM-049	20,000	1,515
Mears Middle School Engineering Program Expansion	12-DM-050	30,000	9,217
Mountain View Elementary School Library Improvements	12-DM-052	17,500	6
Mountain View Elementary School Technology Upgrade	12-DM-053	22,000	3,602
North Star Elementary School Interactive Teaching System	12-DM-056	50,000	770
North Star Elementary School Library Upgrades	12-DM-057	25,000	4,912
Northwood ABC Elementary School Interactive Display Technology	12-DM-058	50,000	173
O'Malley Elementary School Equipment in Support of Technology	12-DM-059	35,000	1,945
Polaris K-12 School Direct Digital Controls Recalibration	12-DM-060	10,000	8,273
Polaris School Science Equipment	12-DM-061	27,000	1,862
Rabbit Creek Elementary School Computer Lab Upgrades	12-DM-064	8,500	1,700
Rogers Park Elementary School Equipment Upgrade	12-DM-066	50,000	17,367
SAVE High School Technology Upgrade	12-DM-071	39,000	5
Scenic Park Elementary School Furniture and Technology Update	12-DM-072	22,100	43
School District Alaska Native Cultural Materials	12-DM-073	50,000	5,412
Spring Hill Elementary School Server and Computers	12-DM-076	30,000	7,599
Steller Secondary School Interactive Display Technology	12-DM-078	50,000	15,141
Taku Elementary School Art Equipment Upgrade	12-DM-080	7,000	100
Trailside Elementary School Computer Lab Software	12-DM-081	10,000	3,983
Trailside Elementary School Storage Cabinets	12-DM-082	15,000	7,746
Tudor Elementary School Conference Room Furniture	12-DM-083	17,000	40
Turnagain Elementary School Interactive Display Technology	12-DM-085	50,000	3,301
University Lake Park Safety and Community Enhancements	12-DM-086	50,000	100
Wendler Middle School Direct Digital Controls Recalibration	12-DM-087	10,000	5,076
Whaley Center Nurse's Office Upgrade	12-DM-090	15,000	4,961
William Tyson Elementary School Gym Improvements	12-DM-091	35,000	280
William Tyson Elementary School Office Technology Improvements	12-DM-092	20,000	1,093
Willow Crest Elementary School Interactive Display Technology	12-DM-095	18,000	5,839
Winterberry K-8 Science Equipment	12-DM-096	16,000	494
Wonder Park Elementary School Lighting Upgrade	12-DM-097	30,000	40
Wonder Park Elementary School Planning	12-DM-098	50,000	46,250

**Municipality of Anchorage**  
**Schedule of State Financial Assistance, continued**  
**Year ended December 31, 2014**

State Grantor Program Title	Grant No.	Award Amount	Expenditures
<b>Alaska Department of Commerce, Community &amp; Economic Development, continued</b>			
Non-Major Programs, continued:			
Eagle River Elementary School Emergency Supplies	12-DM-146	\$ 5,000	\$ 77
U-Med District Plan	12-RR-018	500,000	69,252
Taku Elementary School Technology Upgrades	12-RR-020	29,850	3,297
Fire Department Water Craft	13-DC-052	71,700	256
Girdwood Town Site Master Plan Update	13-DC-082	80,000	44,460
Animal Control Facility Spay and Neuter Clinic Upgrades	13-DC-094	84,375	41,290
Hillside Integration Commission for Drainage and Roads	13-DC-124	100,000	216
Lake Otis Parkway Pedestrian Overpass Study - Lake Otis Elementary	13-DC-125	100,000	23,233
Fire Department Foam Tender Replacement	13-DC-171	110,000	60,450
Chester Creek Trail Improvements	13-DC-197	150,000	83,558
Mountain View Recreation Center Upgrades	13-DC-242	175,000	3,460
Reka Drive Southside Separated Pedestrian Facility - Bragaw Street to Pine St	13-DC-256	200,000	79,425
Cheney Lake Area Road and Drainage Repairs and Improvements	13-DC-284	216,750	212,415
Delaney Park Train Repair	13-DC-295	250,000	36,346
Dempsey Anderson Ice Arena Upgrades	13-DC-296	250,000	244,933
Fire Department Dispatch Center Improvements	13-DC-297	250,000	180,317
Loretta French Field Upgrades	13-DC-350	400,000	63,256
Chugiak Birchwood Eagle River Rural Road Service Area - Sub-Standard Roads Upgrade	13-DC-375	500,000	168,919
Police Department Indoor Range Targeting Systems Upgrades	13-DC-376	500,000	36,452
Fish Creek Trail - Northwood Drive to Spenard Road	13-DC-394	575,000	15,838
Birch tree/Elmore LRSA Road and Drainage	13-DC-412	750,000	74,600
Clitheroe Center Roof Replacement and Water System Upgrades	13-DC-422	800,000	2,774
Hightower Road Upgrade - Alyeska Highway to Community Center	13-DC-423	800,000	78,447
Cherry Street Upgrade - 32nd Avenue to 36th Avenue Reconstruction	13-DC-441	1,000,000	(7,923)
Cordova Street Pedestrian and Traffic Safety Improvements - 3rd Avenue to 16th Avenue	13-DC-442	1,000,000	84,076
Egan Center Upgrades	13-DC-443	1,000,000	6,123
Mountain View Drive and McCarrey Street Intersection Safety	13-DC-460	1,100,000	273,385
Anchorage Football Stadium Building, Turf Replacement	13-DC-475	1,500,000	22,088
Z. J. Loussac Library Repairs, Upgrades and Materials	13-DC-496	1,825,000	36,362
Foothills East Subdivision Area Street Reconstruction	13-DC-503	2,000,000	181,069
Performing Arts Center Upgrades & Infrastructure Rehab	13-DC-512	2,100,000	10,709
Police Department Training Center Roof Replacement	13-DC-530	2,750,000	180,557
ARDSA - Sand Lake, Bayshore, Klatt, and Oceanview Pavement Rehabilitation	13-DC-539	3,000,000	2,280
Duben Street Upgrade - Patterson Street East to Muldoon Road	13-DC-542	3,000,000	276,829
Tablelands Subdivision Area Road and Drainage Improvements	13-DC-543	3,000,000	3,462
Far North Bicentennial Park Safety Improvement	13-DC-572	100,000	87,228
Anchorage Museum - Alaska History Gallery Renovation	13-DC-586	5,000,000	137,457
Chugiak-Eagle River Library Materials	13-DM-082	25,000	7,937
Mountain View Library Materials	13-DM-083	25,000	4,500
Muldoon Library Materials	13-DM-084	25,000	10,728
Northeast Anchorage Trail and Sidewalk Upgrades and Repairs	13-DM-121	30,000	1,105
Girdwood Library Materials	13-DM-156	31,000	4,500
Anchorage Roads and Drainage Service Area Rehabilitation, - Abbott Loop and Taku Campbell Area	13-RR-017	117,600	5,000
78th Avenue Upgrade/Jewel Lake Road to Blackberry Street	14-DC-003	1,000,000	7,183
Autumn Park Estates/Spring Acres Subdivision Repairs and Drainage	14-DC-004	225,000	167,126
Brentwood Drive/79th Avenue Area Drainage	14-DC-005	500,000	3,912
Campbell Creek Trail Surface and Safety Improvements	14-DC-007	160,000	200
Chugiak Pedestrian Facility Bill Stephens Drive	14-DC-010	600,000	76,248
Fire Department Emergency Communication and Data Systems Upgrade	14-DC-017	750,000	121,636
Girdwood Road Service Area Road and Drainage Rehabilitation	14-DC-019	250,000	3,763
Girdwood Volunteer Fire Department Station 41 Renovation	14-DC-020	5,750,000	17,553
Little Tree Drive/53rd Avenue Sidewalk - 56th Avenue to Trena Street	14-DC-023	600,000	53,529
Nunaka Valley Area Street and Pedestrian Upgrades	14-DC-025	800,000	235,818
Oceanview Streetlight Conversion	14-DC-026	287,500	37,588
Project 80's Deferred and Critical Maintenance	14-DC-029	738,654	(1,346)
Senate District K Residential Pavement Rehabilitation	14-DC-034	1,000,000	51,212
Sylvan Drive Improvements	14-DC-038	1,500,000	125,985

**Municipality of Anchorage**  
**Schedule of State Financial Assistance, continued**  
**Year ended December 31, 2014**

State Grantor Program Title	Grant No.	Award Amount	Expenditures
<b>Alaska Department of Commerce, Community &amp; Economic Development, continued</b>			
Non-Major Programs, continued:			
U-Med District Northern Access	14-DC-040	\$ 20,000,000	\$ 237,732
Bowman Elementary School Pedestrian Improvements - (Grant Awarded to ASD, MOU with MOA)	14-DC-180	650,000	38,000
AVAIL Alternative School Interactive Display Technology	14-DM-002	6,400	54
AVAIL Alternative School Library Collection	14-DM-003	5,000	1,253
Chugiak-Eagle River Library Materials and Technology	14-DM-004	40,000	34,400
Eagle Academy Technology Upgrades	14-DM-006	40,000	18,076
Muldoon Library Materials and Technology	14-DM-007	40,000	34,440
Pedestrian Safety Improvements on Zarvis Place	14-RR-019	55,715	1,366
Fire Station Number 14 Building Renovation and Equipment - Purchase and Installation	14-RR-024	98,000	49,437
Drainage Improvements on Furrow Creek at Clipper Ship Court and Mariner D	14-RR-025	49,000	10,516
Drainage Improvements on Jewel Lake Road	14-RR-026	32,965	8,497
Safety Upgrades and Field Repair at Papago Park	14-RR-034	100,000	88,985
100th Avenue Extension Phase II - Minnesota Drive to C Street	15-DC-005	4,500,000	90,000
10th Avenue Bike Boulevard - P Street to Medfra Street	15-DC-006	100,000	2,000
11th Avenue and Mael Street Intersection Safety Improvements	15-DC-007	50,000	1,270
64th Avenue Upgrade/Reconstruction - Laurel Street to Norm Drive	15-DC-008	2,400,000	48,000
Bolin Street Area Storm Drain	15-DC-009	800,000	160,575
Boniface Parkway Pedestrian Improvements - 22nd Avenue to Debarr Road (West Side)	15-DC-010	140,000	2,800
Campbell Airstrip Road Upgrade Mile 0.3 to Mile 0.7 (Pedestrian/Bike Trail)	15-DC-011	300,000	6,000
Campbell Creek Restoration	15-DC-012	45,000	900
Chester Creek Flooding - Lagoon to A Street	15-DC-013	400,000	8,000
Chugiak-Eagle River Library Materials and Technology	15-DC-014	40,000	800
District 25 Residential Road Rehabilitation and Replacements	15-DC-015	2,200,000	44,000
Chugiak Eagle River CBERRRSA Road and Drainage Rehabilitation	15-DC-016	1,400,000	28,000
Foothills East Subdivision Area Street Reconstruction	15-DC-018	3,000,000	60,000
Girdwood Library Materials and Technology	15-DC-019	25,000	500
Homestead LRSA Safety & Drainage Upgrades	15-DC-020	460,000	25,003
House District 13 Residential Pavement Rehabilitation	15-DC-021	250,700	5,014
Klatt Road/Southport Drive Surface Rehabilitation - 100th Avenue to C Street	15-DC-022	1,500,000	30,000
Loussac Renovation	15-DC-023	10,000,000	200,000
Mountain View Area Alley Paving & Safety Improvements	15-DC-024	250,000	5,000
Muldoon Library Materials and Technology	15-DC-025	40,000	800
Pedestrian and Student Safety	15-DC-026	250,000	5,000
Pleasant Valley Subdivision Area Road and Drainage Rehabilitation	15-DC-027	400,000	8,000
Senate District F Residential Pavement Rehabilitation	15-DC-028	1,500,000	30,000
Senate District F Residential Pavement Rehabilitation	15-DC-029	450,000	9,000
Senate District L Residential Pavement Rehabilitation	15-DC-030	370,000	7,400
Senate District M Residential Pavement Rehabilitation	15-DC-031	500,000	10,000
Viburnum Drive/Oakwood Drive/Burlwood Drive Reconstruction	15-DC-032	1,100,000	22,000
West Northern Lights Boulevard at Alaska Railroad Overpass Drainage Improv	15-DC-033	375,000	7,500
Yosemite Drive Area Drainage and Road Upgrade	15-DC-034	8,000,000	163,752
Drainage and Flood Study in the Prospect Heights Subdivision Area	15-RR-022	100,000	6,672
Capital upgrades, repairs, and renovations to facility systems - and infrastructure at Ben Boeke Ice Arena	15-RR-027	6,900,762	138,015
Capital upgrades, repairs, and renovations to facility systems - and infrastructure at the Anchorage Museum	15-RR-030	4,901,109	98,022
Capital upgrades, repairs, and renovations to facility systems and infrastructure - at the William A. Egan Civic and Convention Center	15-RR-031	343,078	6,862
Capital upgrades, repairs, and renovations to facility systems - and infrastructure at the Alaska Center for the Performing Arts	15-RR-032	539,122	25,909
Residential pavement rehabilitation, traffic calming, - and pedestrian safety upgrades in House District 19	15-RR-033	4,312,976	86,260
Total Non-Major Programs		274,471,585	10,524,127
<b>Total Alaska Department of Commerce, Community &amp; Economic Development</b>		<b>543,564,870</b>	<b>82,767,232</b>

**Municipality of Anchorage**  
**Schedule of State Financial Assistance, continued**  
**Year ended December 31, 2014**

State Grantor Program Title	Grant No.	Award Amount	Expenditures
<b>Alaska Department of Education &amp; Early Development</b>			
Non-Major Programs:			
Public Library Assistance	None	\$ 33,250	\$ 2,808
Nettender Reimbursement Grant	None	21,426	21,426
Public Library Assistance	None	33,000	27,583
<b>Total Alaska Department of Education &amp; Early Development</b>		<b>87,676</b>	<b>51,817</b>
<b>Alaska Department of Environmental Conservation</b>			
Major Programs:			
South Fork Chester Creek Channel Restoration	13072	1,000,000	499,863
Non-Major Programs:			
Kings Landing Phase II	13068	300,000	79
AWWTF Disinfection Upgrade	13074	2,672,921	72,875
Stormwater Sediment Treatment Facility	13076	22,500	22,500
ADEC Hazmat Team Support 2014	None	10,000	10,000
<b>Total Non-Major Programs</b>		<b>3,005,421</b>	<b>105,454</b>
<b>Total Alaska Department of Environmental Conservation</b>		<b>4,005,421</b>	<b>605,317</b>
<b>Alaska Department of Health &amp; Social Services</b>			
Major Programs:			
Public Health Nursing	601-14-175	3,532,352	1,857,416
Public Health Nursing	601-289-1502	3,532,352	1,621,987
Human Services Community Matching Grant	605-14-012	1,089,167	474,817
Human Services Community Matching Grant	605-231-1502	1,082,068	502,961
Anchorage Domestic Violence Prevention Project (ADVPP)	None	500,000	453,681
<b>Total Major Programs</b>		<b>9,735,939</b>	<b>4,910,862</b>
Non-Major Programs:			
SPIRIT (WIC Successful Partners in Reaching Innovative Technologies)	604-14-941	58,448	1,023
Nutrition, Transportation and Support Services	607-14-103	208,681	99,764
Aging Disability Resource Ctr	607-14-702	165,758	95,954
Aging and Disability Resource Centers & Medicare Counseling and Outreach	607-299-1502	215,744	86,668
Nutrition, Transportation and Support Services	607-309-1503	261,192	142,677
Anchorage Domestic Violence and Sexual Assault Intervention Project (ADVSA)	None	850,000	284,278
<b>Total Non-Major Programs</b>		<b>1,759,823</b>	<b>710,364</b>
<b>Total Alaska Department of Health &amp; Social Services</b>		<b>11,495,762</b>	<b>5,621,226</b>
<b>Alaska Department of Military &amp; Veterans Affairs</b>			
Non-Major Program:			
2014 Local Emergency Planning Committee Grant	14LEPC-GR35602	23,693	23,693
2012 September Severe Storm	AK 12-240	317,019	145,010
<b>Total Alaska Department of Military &amp; Veterans Affairs</b>		<b>340,712</b>	<b>168,703</b>
<b>Alaska Department of Natural Resources</b>			
Non-Major Program:			
Dave Rose Park Upgrades	02-00410	108,661	2,173
Abbott Loop Community Park Playground	2014-001-ALCC-MOA	250,000	168,646
<b>Total Alaska Department of Natural Resources</b>		<b>358,661</b>	<b>170,819</b>
<b>Alaska Department of Public Safety</b>			
Non-Major Program:			
2013 SART AST Reimbursement	None	114,942	114,942

**Municipality of Anchorage**  
**Schedule of State Financial Assistance, continued**  
**Year ended December 31, 2014**

State Grantor Program Title	Grant No.	Award Amount	Expenditures
<b>Alaska Department of Revenue</b>			
Major Programs:			
FY 14 Electric Co-op Allocation	None	\$ 670,950	\$ 670,950
FY 14 Liquor Licensing	None	856,866	856,866
<b>Total Major Programs</b>		<b>1,527,816</b>	<b>1,527,816</b>
Non-Major Program:			
FY 14 Raw Fish	None	231,546	231,546
<b>Total Alaska Department of Revenue</b>		<b>1,759,362</b>	<b>1,759,362</b>
<b>Alaska Department of Transportation &amp; Public Facilities</b>			
Major Programs:			
NPDES Storm Water Permit Application 2011	None	2,000,000	404,705
Victor Road Dimond to W. 100th Ave (Donated Road)	None	3,500,151	3,500,151
FY 14 Traffic Signal Management	None	1,865,840	1,865,840
<b>Total Major Programs</b>		<b>7,365,991</b>	<b>5,770,696</b>
Non-Major Programs:			
State Transit Match	2525-14-0100	225,000	225,000
Alaska Community Transit Reimbursable Grant	2557-14-0100	172,894	82,050
Acquire Snow Removal Equipment	3-02-0015-053-2011/ 55588 LC 30154341	8,500	143
Conduct Airport Master Study	3-02-0015-054-2011/ 55588 LC 30154581	16,000	2,333
Rehabilitate Taxiway Quebec, Phase 2	3-02-0015-055-2011/ 55588 LC 30154641	59,300	93
Rehabilitate Taxiways: Quebec (Phase 3), Golf, and Kilo	3-02-0015-057-2012/ 55595 LC 30155141	81,250	714
Improve Airport Lighting, Signage, and Fence Upgrades	3-02-0015-058-2012/ 55595 LC 30424541	53,406	15,065
Acquire Snow Removal Equipment-Snow Blower	3-02-0015-059-2013/ 56893 LC 30455541	31,250	30,613
Replace Runway Lighting Vault	3-02-0015-060-2013/ 57346 LC 30494541	33,750	20,950
Conduct Airport Master Plan Study Update, Phase 2	3-02-0015-061-2014	20,000	2,417
Rehabilitate Taxiway Q, Phase 4	3-02-0015-062-2014	26,316	4,410
Toilsome Hill Drive/Glen Alps Road/Canyon Road Improvements	53166	1,390,345	540
Chugiak Interim Pedestrian Facilities	57303	220,000	4,400
Travel Service Expansion	ASGF-13-454	241,500	89,500
NPDES Storm Water Permit Application 2005	None	298,704	4,862
NPDES Storm Water Permit Application 2004	None	298,704	7,259
FY 14 TORA Anchorage/Eagle River Area Street Cleaning	None	14,977	14,977
Airport Land Trade Task Force Facilitator	None	11,000	11,000
<b>Total Non-Major Programs</b>		<b>3,202,896</b>	<b>516,326</b>
<b>Total Alaska Department of Transportation &amp; Public Facilities</b>		<b>10,568,887</b>	<b>6,287,022</b>
<b>Alaska Housing Finance Corporation</b>			
Non-Major Programs:			
AHFC LINK Program 2013	HMS-12-MOA FFY12	157,170	63,085
AHFC LINK Program 2014	HMS-12-MOA FFY13	168,470	93,146
<b>Total Alaska Housing Finance Corporation</b>		<b>325,640</b>	<b>156,231</b>
<b>Alaska Mental Health Trust Authority</b>			
Non-Major Programs:			
AMHT Coordinated Transportation Program	AMHT-2012	118,817	(3,738)
Crisis Intervention Training 2014	GIFTS ID: 1427.06	40,495	29,271
<b>Total Alaska Mental Health Trust Authority</b>		<b>159,312</b>	<b>25,533</b>
<b>Total Schedule of State Financial Assistance</b>		<b>\$ 629,965,950</b>	<b>\$ 154,912,909</b>

# Municipality of Anchorage, Alaska

## Notes to the Schedule of State Financial Assistance Year ended December 31, 2014

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### 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, 2014. 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 \$3,500,151 in contributed assets in the form of land and roads conveyed by the State of Alaska to the Municipality of Anchorage:

	Valuation
Victor Road: Dimond Blvd to W.100 <sup>th</sup> Ave	\$ 3,500,151
	\$ 3,500,151

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# Municipality of Anchorage, Alaska

## Schedule of Findings and Questioned Costs Year Ended December 31, 2014

**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?	<u> X </u> yes	<u>    </u> no (none reported)
Significant deficiency(ies) identified?	<u> X </u> yes	<u>    </u> reported)
Noncompliance material to financial statements noted?	<u>    </u> yes	<u> X </u> no

***Federal Financial Assistance***

Internal control over major programs:		
Material weakness(es) identified?	<u>    </u> yes	<u> X </u> no (none reported)
Significant deficiency(ies) identified?	<u>    </u> yes	<u> X </u> 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	<u>    </u> no

Identification of major programs:

<i>CFDA Number</i>	<i>Name of Federal Program or Cluster</i>	<i>Agency</i>
20.205	Highway Planning and Construction	
20.500, 20.507	Federal Transit Cluster	
66.468	Drinking Water State Revolving Fund Cluster	
93.575	Child Care and Development Block Grants	

Dollar threshold used to distinguish between a Type A and Type B program:	\$ 937,352	
Auditee qualified as low-risk auditee?	<u>    </u> yes	<u> X </u> no

# Municipality of Anchorage, Alaska

## Schedule of Findings and Questioned Costs Year Ended December 31, 2014

### 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 a State major program: \$300,000

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

#### Finding 2014-001 Reconciliation of Construction Work-in-Progress - Material Weakness

*Criteria* Section A1.08 of Government Auditing Standards states that "management is responsible for establishing and maintaining effective internal control to help ensure that appropriate goals and objectives are met; using resources efficiently, economically, effectively, and equitably, and safeguarding resources; following laws and regulations; and ensuring that management and financial information is reliable and properly reported." Internal controls over financial reporting, should allow management to prevent, or detect and correct misstatements on a timely basis.

*Condition* During 2014 management identified certain errors in the construction work in progress (CWIP) balance including items improperly capitalized in prior years.

*Context* Management identified \$6.3 million in prior year costs improperly capitalized to CWIP. The opening CWIP balance before adjustment was \$14.8 million. Total capital assets balances before adjustment was \$175.3 million.

*Effect* Management has recorded a \$6.3 million restatement to reduce the opening CWIP and net position to reflect this correction.

*Cause* Although management had a process in place to review costs for capitalization, these controls did not properly identify items which should have been expensed, rather than capitalized.

*Recommendation* During the 2014 audit preparation, management identified these errors. As a result, management has already added additional informational fields to the CWIP tracking spreadsheet to help identify items rolling forward and items for removal from CWIP. We encourage management to use this tool going forward to include an annual detail review and justification of all items remaining in CWIP at year end and encourage an additional level of review of these items prior to audit.

Management Response Please see the Corrective Action Plan



# Municipality of Anchorage, Alaska

## Schedule of Findings and Questioned Costs Year Ended December 31, 2014

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### Finding 2014-002 Reconciliation of Investments - Significant Deficiency

<i>Criteria</i>	Section A1.08 of Government Auditing Standards states that "management is responsible for establishing and maintaining effective internal control to help ensure that appropriate goals and objectives are met; using resources efficiently, economically, effectively, and equitably, and safe guarding resources; following laws and regulations; and ensuring that management and financial information is reliable and properly reported." Internal controls over financial reporting, should allow management to prevent, or detect and correct misstatements on a timely basis.
<i>Condition</i>	Investment reconciliation's were not performed timely for the 2014 fiscal year.
<i>Context</i>	During year-end review it was communicated that the reconciliation of the Municipality's pooled investment accounts had not been reconciled throughout the majority of fiscal year 2014, causing delays in the final closeout of the books and records for audit. Please note this issue is related to the investment accounts, operating cash and bank accounts appear to have been completed timely throughout the year.
<i>Effect</i>	Investment balances and investment earnings were potentially misstated during the year.
<i>Cause</i>	Turnover in personnel in Public Finance Division created a knowledge gap related to this process.
<i>Recommendation</i>	We recommend the Municipality reconciles investments at least quarterly.
Management Response	Please see the Corrective Action Plan

### Section III - Federal Award Findings and Questioned Costs

There were no findings and questioned costs for federal awards (as defined in section .510(a) of the Circular) that are required to be reported.

### Section IV - State Award Findings and Questioned Costs

There were no findings and questioned costs for State awards (as defined in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*) that are required to be reported.

# Municipality of Anchorage, Alaska

## Summary Schedule of Prior Audit Findings Year Ended December 31, 2014

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Federal Award Findings and Questioned Costs
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**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

**Condition Noted:**                                  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.

**Status:**    During the 2014 single audit 100 case files were tested for record retention. During testwork it was noted that the appropriate records were properly retained and compliant with federal regulations.

State Award Findings and Questioned Costs
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There were no prior year audit findings.

# Municipality of Anchorage, Alaska

## Corrective Action Plan

For the Fiscal Year Ended December 31, 2014

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Name of Contact Person      Thomas Fink  
Municipal Controller  
FinkTA@ci.anchorage.ak.us  
907-343-6926

### Financial Statement Findings

**Finding 2014-001    Reconciliation of Construction Work-In-Progress - Material Weakness**

*Corrective Action Plan*    The Finance Department agrees with this finding. The Port has hired a new Director and will be better prepared for the next audit. Finance has added additional information fields in the Construction Work-In-Process (CWIP) tracking spreadsheet that will better identify items that need to be removed or rolled forward. This will assist in ensuring that the reconciliation of CWIP is accurate and up to date.

*Expected Completion Date*    In progress, FY15

**Finding 2014-002    Reconciliation of Investments - Significant Deficiency**

*Corrective Action Plan*    Reconciling between our investment software (Sympro), the General Ledger, and the Bank Statements is an important control process. Historically, this control has not been performed on a monthly basis. The CFO, Controller, and Public Finance Division Manager will work to find the appropriate place for periodic reconciliation of the investments to be performed. We anticipate this will be performed at least quarterly. The plan will ensure timely reporting of investment balances and earnings and eliminate a large investment reconciliation project at year end.

*Expected Completion Date*    In progress, FY15



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Anchorage, AK 99503

## 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, 2014, and our report thereon dated June 10, 2015, 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 basic financial statements as a whole.

*BDO USA, LLP*

Anchorage, AK  
June 10, 2015

**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 Ended June 30, 2014**

	Fiscal Year Ending December 31, 2013	Fiscal Year Ending December 31, 2014	Total Expend- itures	Budget	Variance
<b>Revenues</b>					
State of Alaska	\$ -	\$ -	\$ -	\$ -	-
Federal Passed Through the State of Alaska	202,950	331,150	534,100	534,100	-
<b>Total Revenues</b>	<b>202,950</b>	<b>331,150</b>	<b>534,100</b>	<b>534,100</b>	<b>-</b>
<b>Expenditures</b>					
Direct Costs:					
Personal Services	174,055	167,896	341,951	337,176	(4,775)
Other Operating Costs	4,144	122,970	127,114	127,259	145
<b>Total Direct Costs</b>	<b>178,199</b>	<b>290,866</b>	<b>469,065</b>	<b>464,435</b>	<b>(4,630)</b>
Indirect Costs	24,751	40,284	65,035	69,665	4,630
<b>Total Expenditures</b>	<b>\$ 202,950</b>	<b>\$ 331,150</b>	<b>\$ 534,100</b>	<b>\$ 534,100</b>	<b>\$ -</b>

*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, 2013	Fiscal Year Ending December 31, 2014	Total Expend- itures	Budget	Variance
<b>Revenues</b>					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Passed Through the State of Alaska	39,242	60,544	99,786	108,500	8,714
<b>Total Revenues</b>	<b>39,242</b>	<b>60,544</b>	<b>99,786</b>	<b>108,500</b>	<b>8,714</b>
<b>Expenditures</b>					
Direct Costs:					
Personal Services	27,446	49,372	76,818	64,015	(12,803)
Other Operating Costs	6,686	3,267	9,953	30,332	20,379
<b>Total Direct Costs</b>	<b>34,132</b>	<b>52,639</b>	<b>86,771</b>	<b>94,347</b>	<b>7,576</b>
Indirect Costs	5,110	7,905	13,015	14,153	1,138
<b>Total Expenditures</b>	<b>\$ 39,242</b>	<b>\$ 60,544</b>	<b>\$ 99,786</b>	<b>\$ 108,500</b>	<b>\$ 8,714</b>

*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 Ended June 30, 2014**

	Fiscal Year Ending December 31, 2013	Fiscal Year Ending December 31, 2014	Total Expend- itures	Budget	Variance
<b>Revenues</b>					
State of Alaska	\$ 1,334,034	\$ 1,857,416	\$ 3,191,450	\$ 3,532,352	\$ 340,902
Federal Passed Through the State of Alaska	35,554	34,446	70,000	70,000	-
<b>Total Revenues</b>	<b>1,369,588</b>	<b>1,891,862</b>	<b>3,261,450</b>	<b>3,602,352</b>	<b>340,902</b>
<b>Expenditures</b>					
Direct Costs:					
Personal Services	1,097,726	1,270,046	2,367,772	2,527,726	159,954
Other Operating Costs	106,761	339,409	446,170	604,754	158,584
<b>Total Direct Costs</b>	<b>1,204,487</b>	<b>1,609,455</b>	<b>2,813,942</b>	<b>3,132,480</b>	<b>318,538</b>
Indirect Costs	165,101	282,407	447,508	469,872	22,364
<b>Total Expenditures</b>	<b>\$ 1,369,588</b>	<b>\$ 1,891,862</b>	<b>\$ 3,261,450</b>	<b>\$ 3,602,352</b>	<b>\$ 340,902</b>

*See accompanying independent auditors' report.*

**Municipality of Anchorage, Alaska**  
**Department of Health and Social Services**  
**HIV Prevention and Intervention Activities**  
**601-281-1503**  
**Schedule of Revenues and Expenditures - Budget and Actual**  
**Grant Period Ends June 30, 2015**

	Fiscal Year Ending December 31, 2013	Fiscal Year Ending December 31, 2014	Total Expend- itures	Budget	Variance
<b>Revenues</b>					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Passed Through the State of Alaska	-	47,488	47,488	88,500	41,012
<b>Total Revenues</b>	-	47,488	47,488	88,500	41,012
<b>Expenditures</b>					
Direct Costs:					
Personal Services	-	36,352	36,352	71,568	35,216
Other Operating Costs	-	6,821	6,821	5,389	(1,432)
<b>Total Direct Costs</b>	-	43,173	43,173	76,957	33,784
Indirect Costs	-	4,315	4,315	11,543	7,228
<b>Total Expenditures</b>	\$ -	\$ 47,488	\$ 47,488	\$ 88,500	\$ 41,012

*See accompanying independent auditors' report.*



**Municipality of Anchorage, Alaska**  
**Department of Health and Social Services**  
**Public Health Preparedness and Response to Bioterrorism**  
**601-290-1501**  
**Schedule of Revenues and Expenditures - Budget and Actual**  
**Grant Period Ended June 30, 2015**

	Fiscal Year Ending December 31, 2013	Fiscal Year Ending December 31, 2014	Total Expend- itures	Budget	Variance
<b>Revenues</b>					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Passed Through the State of Alaska		167,627	167,627	457,650	290,023
<b>Total Revenues</b>	-	167,627	167,627	457,650	290,023
<b>Expenditures</b>					
Direct Costs:					
Personal Services		142,623	142,623	378,957	236,334
Other Operating Costs		4,364	4,364	19,000	14,636
<b>Total Direct Costs</b>	-	146,987	146,987	397,957	250,970
Indirect Costs		20,640	20,640	59,693	39,053
<b>Total Expenditures</b>	\$ -	\$ 167,627	\$ 167,627	\$ 457,650	\$ 290,023

*See accompanying independent auditors' report.*

**Municipality of Anchorage, Alaska**  
**Department of Health and Social Services**  
**Special Supplemental Program from 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, 2013	Fiscal Year Ending December 31, 2014	Total Expend- itures	Budget	Variance
<b>Revenues</b>					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Passed Through the State of Alaska	787,350	894,731	1,682,081	1,700,074	17,993
<b>Total Revenues</b>	<b>787,350</b>	<b>894,731</b>	<b>1,682,081</b>	<b>1,700,074</b>	<b>17,993</b>
<b>Expenditures</b>					
Direct Costs:					
Personal Services	609,597	692,705	1,302,302	1,301,443	(859)
Other Operating Costs	79,966	80,412	160,378	176,882	16,504
<b>Total Direct Costs</b>	<b>689,563</b>	<b>773,117</b>	<b>1,462,680</b>	<b>1,478,325</b>	<b>15,645</b>
Indirect Costs	97,787	121,614	219,401	221,749	2,348
<b>Total Expenditures</b>	<b>\$ 787,350</b>	<b>\$ 894,731</b>	<b>\$ 1,682,081</b>	<b>\$ 1,700,074</b>	<b>\$ 17,993</b>

*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 Ended June 30, 2014**

	Fiscal Year Ending December 31, 2013	Fiscal Year Ending December 31, 2014	Total Expend- itures	Budget	Variance
<b>Revenues</b>					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Passed Through the State of Alaska	690,868	839,370	1,530,238	1,530,238	-
<b>Total Revenues</b>	<b>690,868</b>	<b>839,370</b>	<b>1,530,238</b>	<b>1,530,238</b>	<b>-</b>
<b>Expenditures</b>					
Direct Costs:					
Personal Services	590,198	726,747	1,316,945	1,293,694	(23,251)
Other Operating Costs	16,291	10,149	26,440	36,948	10,508
<b>Total Direct Costs</b>	<b>606,489</b>	<b>736,896</b>	<b>1,343,385</b>	<b>1,330,642</b>	<b>(12,743)</b>
Indirect Costs	84,379	102,474	186,853	199,596	12,743
<b>Total Expenditures</b>	<b>\$ 690,868</b>	<b>\$ 839,370</b>	<b>\$ 1,530,238</b>	<b>\$ 1,530,238</b>	<b>\$ -</b>

*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, 2013	Fiscal Year Ending December 31, 2014	Total Expend- itures	Budget	Variance
<b>Revenues</b>					
State of Alaska	\$ 57,425	\$ 1,023	\$ 58,448	\$ 58,448	\$ -
Federal Passed Through the State of Alaska	-	-	-	-	-
<b>Total Revenues</b>	<b>57,425</b>	<b>1,023</b>	<b>58,448</b>	<b>58,448</b>	<b>-</b>
<b>Expenditures</b>					
Direct Costs:					
Personal Services	-	-	-	-	-
Other Operating Costs	49,935	889	50,824	50,824	-
<b>Total Direct Costs</b>	<b>49,935</b>	<b>889</b>	<b>50,824</b>	<b>50,824</b>	<b>-</b>
Indirect Costs	7,490	134	7,624	7,624	-
<b>Total Expenditures</b>	<b>\$ 57,425</b>	<b>\$ 1,023</b>	<b>\$ 58,448</b>	<b>\$ 58,448</b>	<b>\$ -</b>

*See accompanying independent auditors' report.*

**Municipality of Anchorage, Alaska**  
**Department of Health and Social Services**  
**Child Care Licensing**  
**604-260-1501**

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

	Fiscal Year Ending December 31, 2013	Fiscal Year Ending December 31, 2014	Total Expend- itures	Budget	Variance
<b>Revenues</b>					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Passed Through the State of Alaska	-	701,138	701,138	1,548,601	847,463
<b>Total Revenues</b>	-	701,138	701,138	1,548,601	847,463
<b>Expenditures</b>					
Direct Costs:					
Personal Services	-	596,362	596,362	1,304,423	708,061
Other Operating Costs	-	21,231	21,231	42,187	20,956
<b>Total Direct Costs</b>	-	617,593	617,593	1,346,610	729,017
Indirect Costs	-	83,545	83,545	201,991	118,446
<b>Total Expenditures</b>	\$ -	\$ 701,138	\$ 701,138	\$ 1,548,601	\$ 847,463

*See accompanying independent auditors' report.*

**Municipality of Anchorage, Alaska**  
**Department of Health and Social Services**  
**Special Supplement Nutrition Program for Women, Infants and Children**  
**604-268-1501**

**Schedule of Revenues and Expenditures - Budget and Actual**  
**Grant Period Ends June 30, 2015**

	Fiscal Year Ending December 31, 2013	Fiscal Year Ending December 31, 2014	Total Expend- itures	Budget	Variance
<b>Revenues</b>					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Passed Through the State of Alaska	-	782,715	782,715	1,741,445	958,730
<b>Total Revenues</b>	-	782,715	782,715	1,741,445	958,730
<b>Expenditures</b>					
Direct Costs:					
Personal Services	-	663,775	663,775	1,428,164	764,389
Other Operating Costs	-	25,560	25,560	86,137	60,577
<b>Total Direct Costs</b>	-	689,335	689,335	1,514,301	824,966
Indirect Costs	-	93,380	93,380	227,144	133,764
<b>Total Expenditures</b>	\$ -	\$ 782,715	\$ 782,715	\$ 1,741,445	\$ 958,730

*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 Ended June 30, 2014**

	Fiscal Year Ending December 31, 2013	Fiscal Year Ending December 31, 2014	Total Expend- itures	Budget	Variance
<b>Revenues</b>					
State of Alaska	\$ 614,350	\$ 474,817	\$ 1,089,167	\$ 1,089,167	\$ -
Federal Passed Through the State of Alaska	-	-	-	-	-
<b>Total Revenues</b>	<b>614,350</b>	<b>474,817</b>	<b>1,089,167</b>	<b>1,089,167</b>	<b>-</b>
<b>Expenditures</b>					
Direct Costs:					
Personal Services	-	-	-	-	-
Other Operating Costs	578,990	458,312	1,037,302	1,037,302	-
<b>Total Direct Costs</b>	<b>578,990</b>	<b>458,312</b>	<b>1,037,302</b>	<b>1,037,302</b>	<b>-</b>
Indirect Costs	35,360	16,505	51,865	51,865	-
<b>Total Expenditures</b>	<b>\$ 614,350</b>	<b>\$ 474,817</b>	<b>\$ 1,089,167</b>	<b>\$ 1,089,167</b>	<b>\$ -</b>

*See accompanying independent auditors' report.*

**Municipality of Anchorage, Alaska**  
**Department of Health and Social Services**  
**Human Services Community Matching Grant**  
**605-231-1502**  
**Schedule of Revenues and Expenditures - Budget and Actual**  
**Grant Period Ends June 30, 2015**

	Fiscal Year Ending December 31, 2013	Fiscal Year Ending December 31, 2014	Total Expend- itures	Budget	Variance
<b>Revenues</b>					
State of Alaska		\$ 502,961	\$ 502,961	\$ 1,082,068	\$ 579,107
Federal Passed Through the State of Alaska	-	-	-	-	-
<b>Total Revenues</b>	-	502,961	502,961	1,082,068	579,107
<b>Expenditures</b>					
Direct Costs:					
Personal Services	-	-	-	-	-
Other Operating Costs		479,165	479,165	1,030,541	551,376
<b>Total Direct Costs</b>	-	479,165	479,165	1,030,541	551,376
Indirect Costs		23,796	23,796	51,527	27,731
<b>Total Expenditures</b>	\$ -	\$ 502,961	\$ 502,961	\$ 1,082,068	\$ 579,107

*See accompanying independent auditors' report.*



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

	Fiscal Year Ending December 31, 2013	Fiscal Year Ending December 31, 2014	Total Expend- itures	Budget	Variance
<b>Revenues</b>					
State of Alaska	\$ 108,917	\$ 99,764	\$ 208,681	\$ 208,681	\$ -
Federal Passed Through the State of Alaska	208,810	191,190	400,000	400,000	-
<b>Total Revenues</b>	<b>317,727</b>	<b>290,954</b>	<b>608,681</b>	<b>608,681</b>	<b>-</b>
<b>Expenditures</b>					
Direct Costs:					
Personal Services	-	-	-	-	-
Other Operating Costs	304,341	290,954	595,295	595,295	-
<b>Total Direct Costs</b>	<b>304,341</b>	<b>290,954</b>	<b>595,295</b>	<b>595,295</b>	<b>-</b>
Indirect Costs	13,386	-	13,386	13,386	-
<b>Total Expenditures</b>	<b>\$ 317,727</b>	<b>\$ 290,954</b>	<b>\$ 608,681</b>	<b>\$ 608,681</b>	<b>\$ -</b>

*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, 2013	Fiscal Year Ending December 31, 2014	Total Expend- itures	Budget	Variance
<b>Revenues</b>					
State of Alaska	\$ 69,632	\$ 95,954	\$ 165,586	\$ 165,758	\$ 172
Federal Passed Through the State of Alaska	83,505	115,276	198,781	198,781	-
<b>Total Revenues</b>	<b>153,137</b>	<b>211,230</b>	<b>364,367</b>	<b>364,539</b>	<b>172</b>
<b>Expenditures</b>					
Direct Costs:					
Personal Services	83,703	87,026	170,729	169,654	(1,075)
Other Operating Costs	51,241	94,871	146,112	147,337	1,225
<b>Total Direct Costs</b>	<b>134,944</b>	<b>181,897</b>	<b>316,841</b>	<b>316,991</b>	<b>150</b>
Indirect Costs	18,193	29,333	47,526	47,548	22
<b>Total Expenditures</b>	<b>\$ 153,137</b>	<b>\$ 211,230</b>	<b>\$ 364,367</b>	<b>\$ 364,539</b>	<b>\$ 172</b>

*See accompanying independent auditors' report.*

**Municipality of Anchorage, Alaska**  
**Department of Health and Social Services**  
**Aging Disability Resource Center**  
**607-299-1502**  
**Schedule of Revenues and Expenditures - Budget and Actual**  
**Grant Period Ended June 30, 2015**

	Fiscal Year Ending December 31, 2013	Fiscal Year Ending December 31, 2014	Total Expend- itures	Budget	Variance
<b>Revenues</b>					
State of Alaska	\$ -	\$ 86,668	\$ 86,668	\$ 215,744	\$ 129,076
Federal Passed Through the State of Alaska	-	66,420	66,420	131,354	64,934
<b>Total Revenues</b>	-	153,088	153,088	347,098	194,010
<b>Expenditures</b>					
Direct Costs:					
Personal Services	-	80,242	80,242	186,466	106,224
Other Operating Costs	-	56,527	56,527	115,360	58,833
<b>Total Direct Costs</b>	-	136,769	136,769	301,826	165,057
Indirect Costs	-	16,319	16,319	45,272	28,953
<b>Total Expenditures</b>	\$ -	\$ 153,088	\$ 153,088	\$ 347,098	\$ 194,010

*See accompanying independent auditors' report.*

**Municipality of Anchorage, Alaska**  
**Department of Health and Social Services**  
**Nutrition, Transportation and Support Services**  
**607-309-1503**  
**Schedule of Revenues and Expenditures - Budget and Actual**  
**Grant Period Ends June 30, 2015**

	Fiscal Year Ending December 31, 2013	Fiscal Year Ending December 31, 2014	Total Expend- itures	Budget	Variance
<b>Revenues</b>					
State of Alaska	\$ -	\$ 142,677	\$ 142,677	\$ 261,192	\$ 118,515
Federal Passed Through the State of Alaska	-	220,924	220,924	400,000	179,076
<b>Total Revenues</b>	-	363,601	363,601	661,192	297,591
<b>Expenditures</b>					
Direct Costs:					
Personal Services	-	-	-	-	-
Other Operating Costs	-	349,060	349,060	646,651	297,591
<b>Total Direct Costs</b>	-	349,060	349,060	646,651	297,591
Indirect Costs	-	14,541	14,541	14,541	-
<b>Total Expenditures</b>	\$ -	\$ 363,601	\$ 363,601	\$ 661,192	\$ 297,591

*See accompanying independent auditors' report.*

**Municipality of Anchorage, Alaska**  
**Department of Health and Social Services**  
**Public Health Nursing**  
**601-289-1502**  
**Schedule of Revenues and Expenditures - Budget and Actual**  
**Grant Period Ends June 30, 2015**

	Fiscal Year Ending December 31, 2013	Fiscal Year Ending December 31, 2014	Total Expend- itures	Budget	Variance
<b>Revenues</b>					
State of Alaska	\$ -	\$ 1,621,987	\$ 1,621,987	\$ 3,532,352	\$ 1,910,365
Federal Passed Through the State of Alaska	-	42,562	42,562	90,000	47,438
<b>Total Revenues</b>	-	1,664,549	1,664,549	3,622,352	1,957,803
<b>Expenditures</b>					
Direct Costs:					
Personal Services	-	1,283,915	1,283,915	2,739,141	1,455,226
Other Operating Costs	-	197,264	197,264	410,731	213,467
<b>Total Direct Costs</b>	-	1,481,179	1,481,179	3,149,872	1,668,693
Indirect Costs	-	183,370	183,370	472,480	289,110
<b>Total Expenditures</b>	\$ -	\$ 1,664,549	\$ 1,664,549	\$ 3,622,352	\$ 1,957,803

*See accompanying independent auditors' report.*

**Municipality of Anchorage, Alaska**  
**Department of Health and Social Services**  
**Anchorage Domestic Violence Prevention Project**  
**None**  
**Schedule of Revenues and Expenditures - Budget and Actual**  
**Grant Period Ends June 30, 2015**

	Fiscal Year Ending December 31, 2013	Fiscal Year Ending December 31, 2014	Total Expend- itures	Budget	Variance
<b>Revenues</b>					
State of Alaska	\$ 46,319	\$ 453,681	\$ 500,000	\$ 500,000	\$ -
Federal Passed Through the State of Alaska	-	-	-	-	-
<b>Total Revenues</b>	<b>46,319</b>	<b>453,681</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>
<b>Expenditures</b>					
Direct Costs:					
Personal Services	46,309	171,110	217,419	203,930	(13,489)
Other Operating Costs	10	233,360	233,370	233,369	(1)
<b>Total Direct Costs</b>	<b>46,319</b>	<b>404,470</b>	<b>450,789</b>	<b>437,299</b>	<b>(13,490)</b>
Indirect Costs	-	49,211	49,211	62,701	13,490
<b>Total Expenditures</b>	<b>\$ 46,319</b>	<b>\$ 453,681</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>

*See accompanying independent auditors' report.*

**Municipality of Anchorage, Alaska**  
**Department of Health and Social Services**  
**Anchorage Domestic Violence and Sexual Assault Intervention Project**  
**None**  
**Schedule of Revenues and Expenditures - Budget and Actual**  
**Grant Period Ends June 30, 2015**

	Fiscal Year Ending December 31, 2013	Fiscal Year Ending December 31, 2014	Total Expend- itures	Budget	Variance
<b>Revenues</b>					
State of Alaska	\$ -	\$ 284,278	\$ 284,278	\$ 850,000	\$ 565,722
Federal Passed Through the State of Alaska	-	-	-	-	-
<b>Total Revenues</b>	-	284,278	284,278	850,000	565,722
<b>Expenditures</b>					
Direct Costs:					
Personal Services	-	116,344	116,344	391,009	274,665
Other Operating Costs	-	137,740	137,740	367,995	230,255
<b>Total Direct Costs</b>	-	254,084	254,084	759,004	504,920
Indirect Costs	-	30,194	30,194	90,996	60,802
<b>Total Expenditures</b>	\$ -	\$ 284,278	\$ 284,278	\$ 850,000	\$ 565,722

*See accompanying independent auditors' report.*

**Municipality of Anchorage, Alaska**  
**Department of Health and Social Services**  
**STD Prevention Clinical Services**  
**0614-101**  
**Schedule of Revenues and Expenditures - Budget and Actual**  
**Grant Period Ends December 31, 2014**

	Fiscal Year Ending December 31, 2013	Fiscal Year Ending December 31, 2014	Total Expend- itures	Budget	Variance
<b>Revenues</b>					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Passed Through the State of Alaska	-	29,416	29,416	35,416	6,000
<b>Total Revenues</b>	-	29,416	29,416	35,416	6,000
<b>Expenditures</b>					
Direct Costs:					
Personal Services	-	344	344	-	(344)
Other Operating Costs	-	28,067	28,067	34,015	5,948
<b>Total Direct Costs</b>	-	28,411	28,411	34,015	5,604
Indirect Costs	-	1,005	1,005	1,401	396
<b>Total Expenditures</b>	\$ -	\$ 29,416	\$ 29,416	\$ 35,416	\$ 6,000

*See accompanying independent auditors' report.*