

CITY OF FLAGSTAFF, ARIZONA

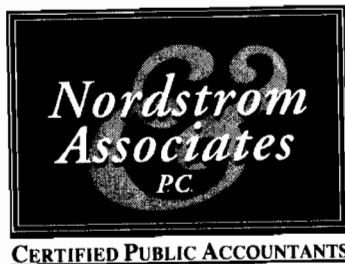
SINGLE AUDIT REPORT PACKAGE

JUNE 30, 2007

TABLE OF CONTENTS

	<u>Page</u>
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1-2
Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133	3-4
Schedule of Findings and Questioned Costs.....	5-7
Schedule of Expenditures of Federal Awards.....	8-11
Notes to Schedule of Expenditures of Federal Awards.....	12

Bruce J. Nordstrom, CPA
Godfrey C. Loper, Jr., CPA
Marjorie T. McClanahan, CPA
Timothy D. Hansen, CPA



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American Institute of
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Arizona Society of Certified
Public Accountants

**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 City Council
City of Flagstaff, Arizona

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Flagstaff, Arizona (the City), as of and for the year ended June 30, 2007, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 21, 2007 (Our report was modified for an emphasis of a matter for the retroactive reporting of general infrastructure assets as part of the implementation of Governmental Accounting Standards Board Statement No. 34). We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we have identified a deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control. We consider the deficiency 2007-1 described in the accompanying schedule of findings and questioned costs to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe the significant deficiency described above to be a material weakness, as defined above.

Compliance and Other Matters

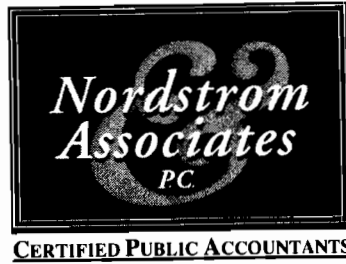
As part of obtaining reasonable assurance about whether the City's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material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

This report is intended solely for the information and use of management, the audit committee, board of directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Nordstrom & Associates, P.C.

Flagstaff, Arizona
December 21, 2007

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133**

Honorable Mayor and Members of the City Council
City of Flagstaff, Arizona

Compliance

We have audited the compliance of City of Flagstaff, Arizona (the City), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2007. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

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 the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City's compliance with those requirements.

In our opinion, the City complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2007. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 2007-2.

Internal Control over Compliance

The management of the City is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the City's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 the City's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirements of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 30, 2007, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 21, 2007 (Our report was modified for an emphasis of a matter for the retroactive reporting of general infrastructure assets as part of the implementation of Governmental Accounting Standards Board Statement No. 34). Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of management, the audit committee, board of directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Nordstrom & Associates, P.C.

Flagstaff, Arizona
December 21, 2007

**CITY OF FLAGSTAFF, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2007**

Summary of Auditor's Results

1. The auditor's report expresses an unqualified opinion on the basic financial statements of City of Flagstaff, Arizona.
2. One control deficiency disclosed during the audit of the basic financial statements is reported in the Findings – Financial Statement Audit. This condition was also considered a material weakness.
3. No instances of noncompliance material to the basic financial statements of the City were disclosed during the audit.
4. No deficiencies were disclosed during the audit of the major federal award programs.
5. The auditor's report on compliance for the major federal award programs for the City expresses an unqualified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with section 510(a) of OMB Circular A-133 are reported in this schedule.
7. The programs tested as major programs included:

CFDA No. 20.106	Airport Improvement Program
-----------------	-----------------------------
8. The threshold for distinguishing between Type A and B programs was \$304,143.
9. The City was determined to be a low-risk auditee.

FINDINGS – FINANCIAL STATEMENT AUDIT

SIGNIFICANT DEFICIENCY

2007-1 Infrastructure Assets

Condition: The City hired a consultant to determine the value of previous year infrastructure assets but performed no review to determine the accuracy of the consultant's findings.

Criteria: Even though the City is relying on the work of a consultant, a review process should be followed to determine the accuracy of the consultant's work product.

Effect: Because of the lack of review, a material duplication of capitalized infrastructure assets occurred which was not discovered by the City's internal control.

Recommendation: A review process should be followed to determine the accuracy of consultant's work product received.

CITY OF FLAGSTAFF CORRECTIVE ACTION PLAN

Finding 2007-1 Infrastructure assets

Contact Person: Barbara Goodrich, Finance & Budget manager, Ph #928-913-3201

Anticipated completion date: Immediate

Recommendation: That the City should implement a review process to determine the accuracy of work product received by any consultants.

Action taken: The City will implement procedures to review the work of consultants in the future to assure data has been appropriately captured and/or reported.

Effective Date: Immediate

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

DEPARTMENT OF TRANSPORTATION

2007-2 Airport Improvement Program – CFDA No. 20.106; Grant No. AIP 3-04-0015-30

Statement of Condition: We noted during our testing that the City had requested reimbursement of construction contract hold-back monies that had not yet been paid and were being held until completion of the contract.

Criteria: We noted in OMB A-102, Title 49 as it related to Transportation grants, that monies held from contractors by grantees to ensure completion of the contract should not be given to the grantee until those funds have first been paid to the contractor.

Cause: The City had changed their procedures this year to include contract hold-back funds in the tracking of the total project costs. These funds were inadvertently included in the reimbursement request to the Federal Aviation Administration.

Effect of the Condition: The effect of this condition is the City could receive federal funds that were unallowed and thus would be considered questioned costs.

Recommendation: The City should change their procedures to not include contract hold-back monies in reimbursement requests until actually paid.

CITY OF FLAGSTAFF CORRECTIVE ACTION PLAN

U.S. Department of Transportation, Federal Aviation Administration

Finding: 2007-2 Airport Improvement Program – CFDA No. 20.106; Grant No. AIP 3-04-0015-30

Contact person: Barbara Goodrich, Finance and Budget Manager

Anticipated Completion Date: Immediate

Recommendation: That the City should change their procedures to not include contract hold-back funds in reimbursement requests until actually paid.

Action Taken: The City automated the tracking of contract retainage (hold-back) funds this past year. The City has historically not requested contract hold-back funds for reimbursement until actually paid and upon discovery of the above mentioned finding, the City immediately altered its procedures to ensure that the hold-back funds are not included in future grant reimbursement requests until paid by the City. The instance noted above was corrected before the requested funds were received by the City, thus the City did not receive any funds in excess of those actually paid.

Effective Date: Immediate

If the Federal Aviation Administration has any question concerning this plan please call Barbara Goodrich, 928-913-3201

CITY OF FLAGSTAFF, ARIZONA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2007

FEDERAL CFDA NUMBER	CONTRACT/ GRANT NUMBER	AWARD AMOUNT	ACCRUED OR (DEFERRED) REVENUE AT JUNE 30, 2006	RECEIPTS	EXPENDITURES	ACCRUED OR (DEFERRED) REVENUE AT JUNE 30, 2007
			\$	\$		\$
Department of Agriculture						
<i>Passed through Arizona State Land Department</i>						
10.664	SFA-2021	55,000	7,702	-	-	7,702
10.664	SFA 3002	120,000	-	25,510	25,510	-
10.664	SFA 3012	7,000	3,072	3,135	63	-
10.664	SFA 4009	25,000	-	-	25,000	25,000
10.664	SFA 4010	15,000	71	-	8,809	8,880
10.664	SFA 4-5	100,000	-	-	100,000	100,000
10.664	SFA 6-05	120,000	-	-	19,963	19,963
10.664	SFA 6-07	5,000	-	-	2,785	2,785
10.664	ASLD M-6	3,793	-	-	4,209	4,209
	Total Department of Agriculture		10,846	28,645	186,338	168,538
Department of Commerce						
<i>Direct Programs:</i>						
11.300	07-01-05426	2,576,384	-	-	232,524	232,524
	Total Department of Commerce		-	-	232,524	232,524
Environmental Protection Agency						
<i>Direct Programs:</i>						
16.818	BF-96978201-0	200,000	-	4,644	24,533	19,889
	Subtotal		-	4,644	24,533	19,889
<i>Passed through Arizona Department of Environmental Quality</i>						
16.818	EV07-0012	50,000	-	8,014	49,620	41,607
	Subtotal		-	8,014	49,620	41,607
	Total Environmental Protection Agency		-	12,658	74,153	61,496
Department of Housing and Urban Development						
<i>Direct Programs:</i>						
14.218	B-02-MC-04-0510	726,000	2,039	125,581	123,542	-
14.218	B-03-MC-04-0510	758,000	-	67,281	98,100	30,819
14.218	B-04-MC-04-0510	742,000	27,477	74,765	94,766	47,478
14.218	B-05-MC-04-0510	703,329	66,929	177,364	127,673	17,237
14.218	B-06-MC-04-0510	633,863	-	234,585	319,498	84,914
	Total Department of Housing and Urban Development		96,444	679,576	763,580	180,448
Department of the Interior						
<i>Direct Programs:</i>						
15.330	04-FG-32-0220	34,500	34,500	34,500	-	-
15.330	04-FG-32-0230	21,945	-	950	11,730	10,780
	Total Department of the Interior		34,500	35,450	11,730	10,780

See the accompanying notes to this schedule.

CITY OF FLAGSTAFF, ARIZONA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2007

FEDERAL CFDA NUMBER	FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	CONTRACT/ GRANT NUMBER	AWARD AMOUNT	ACCRUED OR (DEFERRED) REVENUE AT JUNE 30, 2006	RECEIPTS	EXPENDITURES	ACCRUED OR (DEFERRED) REVENUE AT JUNE 30, 2007
Department of Justice							
Direct Programs:							
	Gang-Free Schools and Communities Community- Based Gang Intervention	2004-JV-FX-0064	45,353	6,242	6,242	-	-
	Subtotal			6,242	6,242	-	-
	Local Law Enforcement Block Grants Program	2004-LB-BX-0322	14,921	(361)	-	361	-
	Subtotal			(361)	-	361	-
	Edward Byrne Memorial Justice Assistance Grant	2005-DJ-BX-0828	60,963	14,328	42,645	41,772	13,454
	Edward Byrne Memorial Justice Assistance Grant	2006-DJ-BX-0605	30,053	-	-	6,982	6,982
	Edward Byrne Memorial Justice Assistance Grant	2007-DJ-BX-0589	58,055	-	-	20,594	20,594
	Subtotal			14,328	42,645	69,348	41,030
	Bullet Proof Vest Partnership Program	2004 BVP	6,055	(945)	6,524	7,470	-
	Subtotal			(945)	6,524	7,470	-
	Community Prosecution & Project Safe Neighborhoods-Juvenile	PSN-06-3010	25,000	3,970	14,260	13,245	2,955
	Community Prosecution & Project Safe Neighborhoods-Gun	PSN-06-2011	50,000	12,655	42,007	29,352	-
	Community Prosecution & Project Safe Neighborhoods-Gun	PSN-06-2015	25,000	-	3,942	21,403	17,461
	Subtotal			16,625	60,209	64,000	20,416
	Public Safety Partnership and Community Policing Grants	2003UMWX0012	150,000	26,981	22,861	(4,120)	-
	Subtotal			26,981	22,861	(4,120)	-
Passed through US Attorneys Office, District of Arizona							
	Antiterrorism Emergency Reserve	G04-10-PD	20,000	19,166	19,166	-	-
	Subtotal			19,166	19,166	-	-
Passed through State of Arizona							
	Missing Children's Assistance	2000-MC-CX-K018	7,950	2,970	-	-	2,970
	Missing Children's Assistance	2005-MC-CX-K009	11,639	-	11,639	-	(11,639)
	Subtotal			2,970	11,639	-	(8,669)
Passed through Arizona Criminal Justice Commission							
	Edward Byrne Memorial Formula Grant Program	AL-140-06	151,369	42,848	42,848	-	-
	Edward Byrne Memorial Formula Grant Program	AL-07-140	85,380	-	66,464	74,524	8,060
	Subtotal			42,848	109,312	74,524	8,060
Passed through Sunnyside Neighborhood Association							
	Community Capacity Development Office - 04/05 Parks & Rec	2005WSQ50234	18,023	9,616	16,354	6,738	-
	Community Capacity Development Office - 04/05 Police	2005WSQ50234	31,200	15,945	26,777	15,255	4,423
	Community Capacity Development Office - 06/07 Police	2005W0116AZWS	37,200	-	-	16,317	16,317
	Subtotal			25,561	43,131	38,310	20,740
	Total Department of Justice			153,414	321,729	249,892	81,577

See the accompanying notes to this schedule.

CITY OF FLAGSTAFF, ARIZONA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2007

FEDERAL CFDA NUMBER	CONTRACT/ GRANT NUMBER	AWARD AMOUNT	ACCRUED OR (DEFERRED) REVENUE AT JUNE 30, 2006	RECEIPTS	EXPENDITURES	ACCRUED OR (DEFERRED) REVENUE AT JUNE 30, 2007
Department of Transportation						
<i>Direct Programs:</i>						
	AIP 3-04-0015-23	3,050,600	136,120	136,120	-	-
20.106	AIP 3-04-0015-24	413,261	45,828	45,828	-	-
20.106	AIP 3-04-0015-26	247,000	24,392	58,226	33,834	-
20.106	AIP 3-04-0015-27	1,016,825	504,875	1,016,825	511,950	-
20.106	AIP 3-04-0015-28	218,500	12,540	73,201	60,661	-
20.106	AIP 3-04-0015-29	500,000	-	338,950	341,811	2,861
20.106	AIP 3-04-0015-30	10,483,414	10,343	10,343	6,238,710	6,238,710
	Subtotal		734,098	1,679,493	7,186,966	6,241,571
Passed through Arizona Department of Transportation:						
20.205	T00-49-A0013	100,000	6,882	-	-	6,882
20.205	T00-49-A0013	299,667	13,289	13,289	183,806	183,806
20.205	T00-49-A0013	117,116	17,594	17,594	-	-
20.205	T06-49-B0001	205,000	17,075	49,026	123,649	91,698
20.205	T06-49-B0001	111,377	111,377	111,377	-	-
20.205	T06-49-B0001	125,000	125,000	125,000	-	-
20.205	T06-49-B0001	111,377	-	64,103	64,103	-
20.205	T06-49-B0001	125,000	38,370	55,026	103,732	87,076
	Subtotal		329,587	435,415	475,290	369,463
Passed through Arizona Department of Transportation:						
20.514	T06-49-B0001	25,803	25,803	25,803	-	-
	Subtotal		25,803	25,803	-	-
Passed through Arizona's Governor's Office						
<i>of Highway Safety</i>						
20.600	2004-157B-037	4,900	-	-	3,807	3,807
20.600	2006-PT-019	37,035	-	8,769	35,809	27,041
	Subtotal		-	8,769	39,616	30,847
20.601	2007-K8HV-011	25,000	-	-	7,526	7,526
	Subtotal		-	-	7,526	7,526
	Total Department of Transportation		1,089,488	2,149,479	7,709,399	6,649,407
Department of Health and Human Services						
<i>Passed through Arizona Governor's Community</i>						
<i>Policy Office:</i>						
93.991	Healthy Aging (FUTS)	3,900	(537)	-	2,108	1,571
	Total Department of Health and Human Services		(537)	-	2,108	1,571

See the accompanying notes to this schedule.

CITY OF FLAGSTAFF, ARIZONA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2007

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	CONTRACT/ GRANT NUMBER	AWARD AMOUNT	ACCRUED OR (DEFERRED) REVENUE AT JUNE 30, 2006	RECEIPTS	EXPENDITURES	ACCRUED OR (DEFERRED) REVENUE AT JUNE 30, 2007
Department of Homeland Security							
<i>Direct Programs:</i>							
Assistance to Firefighters	97.044	EMW-2005-FG-03176	45,550	41,486	45,481	3,995	-
Subtotal				41,486	45,481	3,995	-
Passed through AZ Division of Emergency Management							
Disaster Grants-Public Assistance	97.036	1581-DR-AZ	403,208	79,321	78,568	-	753
Homeland Security Grant Program	97.067	2004-GE-T4-0051	18,600	-	18,421	18,421	-
Homeland Security Grant Program	97.067	2004-GE-T4-0051	311,040	265,456	278,243	12,787	-
Homeland Security Grant Program	97.067	2004-GE-T4-0051	19,413	-	19,413	19,413	-
Homeland Security Grant Program	97.067	2005-GE-T5-0051	37,815	-	-	33,914	33,914
Homeland Security Grant Program	97.067	2005-GE-T5-0054	936,718	-	-	4,707	4,707
Homeland Security Grant Program	97.067	2005-GE-T5-0051	313,020	1,033	118,199	164,172	47,006
Law Enforcement Terrorism Prevention	97.074	2005-GE-T5-0051	74,750	-	74,750	74,750	-
Homeland Security Grant Program	97.067	2005-GE-T5-0030	1,098,721	532,041	580,575	203,364	154,831
Homeland Security Grant Program	97.067	2006-GE-T6-0007	131,501	-	-	133,291	133,291
Law Enforcement Terrorism Prevention	97.074	2006-GE-T6-0007	198,978	-	-	196,168	196,168
Subtotal				877,851	1,168,168	860,987	570,670
Total Department of Homeland Security				919,337	1,213,649	864,982	570,670
Institute Of Museum And Library Services							
<i>Passed through AZ State Library, Archives & Public Records</i>							
Grants to States-Palmsmobile	45.310	251-6-01-(07)	51,000	(51,000)	-	-	(51,000)
Grants to States-Senior Storytime	45.310	261-7-1-(04)	45,900	-	45,900	24,190	(21,710)
Grants to States-Planning for Partnership	45.310	261-7-1-(03)	50,000	-	50,000	79	(49,921)
Grants to States-Baby Boomer	45.310	261-5-1-(03)	20,000	-	20,000	19,134	(866)
Subtotal				(51,000)	115,900	43,403	(123,497)
Total Institute of Museum and Library Services				(51,000)	115,900	43,403	(123,497)
Total Expenditures of Federal Awards				\$ 2,252,492	\$ 4,557,087	\$ 10,138,109	\$ 7,833,513

See the accompanying notes to this schedule.

CITY OF FLAGSTAFF, ARIZONA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2007

Note 1 - Basis of Accounting

The Schedule of Expenditures of Federal Awards is presented on the modified accrual basis of accounting. Amounts presented on the Schedule are recorded in the General, Special Revenue and Enterprise Funds.

Note 2 - Non-cash Awards

The City did not have any non-cash awards during the year.

Note 3 - Catalog of Federal Domestic Assistance (CFDA) Numbers

The program titles and CFDA numbers were obtained from the 2007 *Catalog of Federal Domestic Assistance*.

Note 4 - Subrecipients

From the federal expenditures presented in the schedule, the City expended the following to subrecipients.

<u>Program Title</u>	<u>CFDA Number</u>	<u>Amount</u>
Community Development Block Grant	14.218	\$ 279,805