



	Approved	Denied
Date Action Taken:	11/11/10	
Other:		
Verified by:	[Signature]	

WASILLA CITY COUNCIL ACTION MEMORANDUM

AM No. 10-01

TITLE: AGREEMENT BETWEEN THE CITY OF WASILLA AND THE CHAMBER OF COMMERCE, EXPIRING JUNE 30, 2012, REGARDING IN-KIND PAYBACKS AS IT RELATES TO THE MIKUNDA COTTRELL & CO. AUDIT.

Agenda of: January 11, 2010

Date: December 29, 2009

Originator: Troy Tankersley, Finance Director

Route to:	Department	Signature/Date
X	Chief of Police	[Signature]
X	Recreational and Cultural Services Manager	[Signature]
X	Director of Public Works	[Signature] 1/10
X	Finance Director	[Signature] 12/31/09
X	Deputy Administrator	[Signature]
X	City Clerk	[Signature]

REVIEWED BY MAYOR VERNE E. RUPRIGHT: [Signature]

FISCAL IMPACT: yes\$ or no

Funds Available yes no

Account name/number: N/A

- Attachments:**
- Mikunda Cottrell & Co Audit (21 pages)
 - Confession of Judgment (4 pages)
 - Amended Restated - The Greater Wasilla Chamber of Commerce, Inc. Bylaws. (10 pages)
 - Greater Wasilla Chamber of Commerce Operational Procedures, Policy #09-01 (2 pages)
 - Greater Wasilla Chamber of Commerce Operational Procedures, Policy #09-03 (2 pages)
 - Greater Wasilla Chamber of Commerce Events for 2010 (1 page)

SUMMARY STATEMENT:

The City of Wasilla contracted with the auditors of Mikunda Cottrell & Co. to audit the contract/grant agreement with the Greater Wasilla Chamber of Commerce (GWCC). The audit report and subsequent findings through September 3, 2009, were conveyed to Council in executive session.

From this meeting, Council directed administration to administer an additional contract specifying three items and to include an in-kind payback of \$29,126.45. These three requests were as follows:

- 1) City Council would like a copy of GWCC's modified bylaws and policies to confirm that internal controls have been corrected.
- 2) City Council would like to have a "Confession of Judgment" signed by GWCC reflecting the amount owed to the City.
- 3) City Council would like an in-kind payment of the amount owed (\$29,126.45) to be paid directly back to the community. Payment could be rendered from, but not limited to, providing firework shows and parades. The agreed upon time frame to complete the in-kind payment would be just under 3-years or June 30, 2012.

Attached you will find documents for Council review to support the above requests.

STAFF RECOMMENDATION: Adoption of AM No. 10-01.

CITY OF WASILLA

Greater Wasilla Chamber of Commerce
Expenditure Examination Project

June 15, 2007 – June 30, 2009

CITY OF WASILLA
Greater Wasilla Chamber of Commerce
Expenditure Examination Project

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Independent Accountant's Report

Honorable Mayor and City Council
City of Wasilla
Wasilla, Alaska

We have performed the procedures described in Attachment A, which were agreed to by the City of Wasilla (the City), for the purpose of reviewing the expenditures of the Greater Wasilla Chamber of Commerce (the Chamber) under contract #0643-0-2007 for the period June 15, 2007 through June 30, 2009. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the City. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed and the associated results are detailed in Attachment A.

We were not engaged to and did not conduct an audit. Accordingly, we do not express such an opinion on any of the specific elements, accounts, or items referred to in our report or on the financial statements of the City of Wasilla or the Greater Wasilla Chamber of Commerce taken as a whole. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management and Council of the City of Wasilla, and is not intended to be and should not be used by anyone other than these specified parties.

Mikunda, Cottrell & Co.

Anchorage, Alaska
July 17, 2009

ATTACHMENT A

This attachment details the specific procedures we performed and our associated observations related to the City of Wasilla Greater Wasilla Chamber of Commerce Expenditure Examination Project. The procedures we performed are solely the responsibility of the City and were intended exclusively to assist in reviewing the expenditures of the Chamber under contract #0643-0-2007 for the period June 15, 2007 through June 30, 2009. It is at the discretion of the City's Management to determine any financial impact and related disclosure for the observations noted below.

Procedures Performed and Associated Findings:

1. **Procedure:** Review selected Chamber expenditures, as reported to the City on Progress Reports 1-4, for compliance with Contract #0643-0-2007, Sections 3 and 5.

Results: Transactions were selected by focusing on 1) payments to the Chamber Director, Cheryl Metiva, 2) improvement and renovation costs, 3) dues, membership, personal expense, food, beverage, and travel costs, and 4) capital purchases. Tables A and A-1 display the list of 68 transactions selected, totaling \$36,592.92. These selections were made from a total population of 118 transactions.

- a. **Procedure:** Obtain a copy of the disbursement (i.e. check) and supporting documentation from the Chamber.

Results: Of the 68 transactions selected, we were able to locate a copy of the disbursement for all transactions. We were unable to locate supporting documentation for 26 transactions totaling \$3,603.39. Table B displays the results of these procedures for each transaction tested.

- b. **Procedure:** Examine the disbursement and supporting documentation to determine the purpose of the expenditure.

Results: Of the 68 transactions selected, we were unable to locate supporting documentation for 26 transactions totaling \$3,603.39. Because of this, we were unable to determine the purpose of the transaction from the supporting documentation. Table C displays the results of these procedures for each transaction tested.

- c. **Procedure:** Obtain a general ledger detail report from the Chamber and verify that the expenditure was coded to an appropriate account.

Results: We obtained general ledger reports covering the period January 1, 2007 through June 21, 2009 from the Chamber. We traced each of the selected transactions to the general ledger report, noting the account it was coded to. The coding appeared reasonable for the selected transactions. Table D displays the results of these procedures for each transaction tested.

- d. **Procedure:** Compare the purpose of the expenditure to the scope of work/allowable uses described in Contract #0643-0-2007 to determine if the expenditure is in compliance with the Contract.

Results: We compared the 68 transactions selected to the scope of work described in Contract #0643-0-2007 (see contract Sections 3 through 3.A.7 and Sections 5.A through 5.D). Of those, 31 transactions totaling \$9,394.69 were questionable for compliance with the contract and \$2,636.71 (in total for all expenses reported to the City) appeared to be over the restriction noted in Section 5.C of the contract. Table E displays the results of these procedures for each transaction tested.

Procedures Performed and Associated Findings, continued:

2. **Procedure:** Review total payments made to the Chamber Director, Cheryl Metiva, during the period noted above to determine whether or not the \$12,500 paid to same, as reported on Progress Report 1, was part of normal payroll or an additional payment.
 - a. Obtain a report of all payments made (payroll and other) to Cheryl Metiva from the Chamber
 - b. Analyze the report to determine whether or not the \$12,500 paid to Cheryl Metiva, as reported on Progress Report 1, was part of normal payroll or an additional payment

Results: During the course of reviewing the supporting documentation for the transaction noted above, and discussing that transaction with Chamber staff, we noted that the \$12,500 paid to Cheryl Metiva, as reported on Progress Report 1, was an additional payment and not part of normal payroll. We therefore determined that it was unnecessary to perform the additional procedures noted above.

3. **Procedure:** Discuss follow up questions with Chamber staff.

Results: After we reviewed all available and relevant documentation, we followed up on remaining questions by discussing them with Chamber staff. Table F displays the results of these procedures for each transaction tested.

Summary:

It is important to note that our review of each selected transaction's compliance with the Contract was based on the information available at the time the testwork was performed, to include third-party invoices, memos written on cleared checks, and discussions with Chamber staff. Transactions noted as being of questionable compliance with the Contract are subject to interpretation and should be discussed thoroughly between the City and the Chamber in order to ensure an appropriate determination is made. The following summarizes the information contained in Tables A through F.

Description	Number of Transactions	Dollar Value of Transactions
Reported to the City	118	\$107,714.46
Selected for testing	68	36,592.92
Lacking supporting documentation	26	3,603.39
Questionable compliance with Contract	31	9,394.69
Questionable compliance with Section 5.B. of Contract	4	4,176.67
Questionable compliance with Section 5.D. of Contract	27	5,218.02
Over funding restrictions	n/a	2,636.71
Over funding restriction described in Section 5.C. of Contract	n/a	2,636.71
Total tested transactions appearing to be out of compliance with Contract	n/a	15,634.79
Total reported to the City that appears to be in compliance with Contract	n/a	92,079.67

CITY OF WASILLA

Table A

Results of Procedures Described in Step 1:
Transactions Selected for Testing
June 15, 2007 through June 30, 2009

Item Number	Progress Report	Vendor	Date	Total	Purpose (Per Progress Report)
1	1	Mat Su Convention	7/9/2007	\$ 525.00	Membership/dues
2	1	Wesley	7/17/2007	100.00	Display area remodel
3	1	ATIA	7/18/2007	300.00	Membership/dues
4	1	MEA	8/3/2007	247.82	Electric
5	1	Enstar	8/3/2007	178.43	Gas
6	1	MTA	8/3/2007	215.15	Phone
7	1	Mikie's Acctg	8/3/2007	800.00	1 year bookkeeping
8	1	Check Order	8/8/2007	23.60	Supplies
9	1	Ritz Camera	8/15/2007	297.22	Misc
10	1	MATI	8/23/2007	500.00	Misc – barn donation
11	1	Home Depot	8/23/2007	500.00	Display area remodel
12	1	Bank Fees	8/28/2007	40.00	
13	1	Iditarod Trail	9/6/2007	500.00	Membership/dues
14	1	National Tour Assoc	10/1/2007	665.00	Membership/dues
15	1	Cheryl Metiva	10/1/2007	100.00	Convention
16	1	Baranof Hotel	10/5/2007	864.00	Convention
17	1	ABA Assoc	11/19/2007	575.00	Membership/dues
18	1	Cheryl Metiva	8/3/2007	12,500.00	
19	2	Home Depot	12/26/2007	535.10	Display area
20	2	Enstar	2/12/2008	369.20	Gas
21	2	City of Wasilla	2/12/2008	53.59	Water
22	2	MEA	2/12/2008	319.95	Electric
23	2	NTA	3/17/2008	675.00	Dues
24	2	Dukes Electric	4/4/2008	1,000.00	Facility
25	2	ATTA	5/9/2008	600.00	Membership
26	2	ITS Alaska	5/23/2008	2,210.00	Web development
27	2	Bank Fees	1/23/2008	1.00	
28	3	National Tour Assoc	7/1/2008	1,180.00	Membership
29	3	Geri Toker	7/1/2008	100.00	Staff tour/Seward
30	3	Dukes Electric	7/11/2008	2,141.57	Heater repair
31	3	3 Bears (Palmer)	7/28/2008	105.37	TV stand
32	3	Chilis	7/28/2008	38.57	Meeting
33	3	Carrs	7/31/2008	17.69	Misc
34	3	Rays	8/22/2008	50.94	Seward
35	3	Marriott Hotel	8/22/2008	92.72	Seward
36	3	Bank Fees		40.00	Bank fees
37	3	Travel Services	9/26/2008	863.50	Pittsburg – convention
38	3	Mikie's Acctg	10/1/2008	800.00	CVB accounting fees
39	3	ITS Alaska	10/31/2008	1,000.00	Web development
40	3	ABA Assoc	10/31/2008	500.00	Membership renewal
41	4	NTA	12/2/2008	800.00	Membership
42	4	Pittsburg Travel	11/22/2008	1,865.08	Convention (see Table A-1)
43	4	Alaskan Splendor	11/22/2008	65.00	Pittsburg travel
44	4	Glacier Canyon Grill	2/14/2009	36.90	Sponsor lunch
45	4	AK Travel Industry	2/17/2009	100.00	Corp pledge
46	4	Evangelos	3/27/2009	30.00	Sponsor lunch
47	4	Telephone/Utilities		1,573.02	Share of utilities Jan-March 09 (see Table A-1)
48	4	AQP	6/8/2009	497.50	Mat Su Welcome Relo 2009

Total **\$ 36,592.92**

CITY OF WASILLA
Table A-1
Results of Procedures Described in Step 1:
Transactions Selected for Testing
June 15, 2007 through June 30, 2009

Item #42 is comprised of several travel invoices, as follows:

Item Number	Progress Report	Vendor	Date	Total	Purpose
42a	4	NWA Air	11/10/2008	\$ 15.00	NTA Pittsburg convention: luggage fee
42b	4	ATM withdrawal	11/15/2008	203.00	NTA Pittsburg convention: taxi, tips, misc
42c	4	Chilis (Anchorage)	11/15/2008	10.49	NTA Pittsburg convention: meal
42d	4	NT French Mead	11/15/2008	16.27	NTA Pittsburg convention: air fee
42e	4	NWA Air	11/21/2008	35.00	NTA Pittsburg convention: airfare
42f	4	NWA Air	11/21/2008	20.00	NTA Pittsburg convention: airfare
42g	4	Omni William Penn Hotel	11/21/2008	1,581.15	NTA Pittsburg convention: hotel
42h	4	Omni William Penn Hotel	11/21/2008	(84.94)	NTA Pittsburg convention: hotel
42i	4	Chilis (Anchorage)	11/22/2008	54.11	NTA Pittsburg convention:
42j	4	NWA Air	11/22/2008	15.00	NTA Pittsburg convention: luggage fee
Total				<u>\$ 1,865.08</u>	

Item #47 is comprised of several utility invoices, as follows:

Item Number	Progress Report	Vendor	Date	Total	Purpose
47a	4	MTA	1/18/2009	\$ 114.29	Phone service
47b	4	City of Wasilla	1/18/2009	26.79	Sewer and water
47c	4	Enstar	1/18/2009	239.06	Gas
47d	4	MEA	2/2/2009	157.20	Electric
47e	4	Enstar	2/17/2009	250.08	Gas
47f	4	City of Wasilla	2/17/2009	24.85	Sewer and water
47g	4	MTA	2/17/2009	181.87	Phone service
47h	4	Raven Valley Ranch	3/3/2009	39.37	Garbage service
47i	4	MEA	3/3/2009	156.94	Electric
47j	4	City of Wasilla	3/10/2009	26.80	Sewer and water
47k	4	Enstar	3/23/2009	186.05	Gas
47l	4	MTA	3/23/2009	169.72	Phone service
Total				<u>\$ 1,573.02</u>	

CITY OF WASILLA
Table B
Results of Procedures Described in Step 1a:
Obtain Copy of Disbursement and Supporting Documentation
June 15, 2007 through June 30, 2009

Item Number	Progress Report	Vendor	Date	Total	Purpose (Per Progress Report)	Copy of Disbursement was Available?	Supporting Documentation was Available?
1	1	Mat Su Convention	7/9/2007	\$ 525.00	Membership/dues	Yes	Yes
2	1	Wesley	7/17/2007	100.00	Display area remodel	Yes	Yes ¹
3	1	ATIA	7/18/2007	300.00	Membership/dues	Yes	Yes
4	1	MEA	8/3/2007	247.82	Electric	Yes	Yes
5	1	Enstar	8/3/2007	178.43	Gas	Yes	No
6	1	MTA	8/3/2007	215.15	Phone	Yes	No
7	1	Mikie's Acctg	8/3/2007	800.00	1 year bookkeeping	Yes	Yes
8	1	Check Order	8/8/2007	23.60	Supplies	Yes	No
9	1	Ritz Camera	8/15/2007	297.22	Misc	Yes	Yes
10	1	MATI	8/23/2007	500.00	Misc – barn donation	Yes	Yes
11	1	Home Depot	8/23/2007	500.00	Display area remodel	Yes	No
12	1	Bank Fees	8/28/2007	40.00		Yes	Yes
13	1	Iditarod Trail	9/6/2007	500.00	Membership/dues	Yes	No
14	1	National Tour Assoc	10/1/2007	665.00	Membership/dues	Yes	Yes
15	1	Cheryl Metiva	10/1/2007	100.00	Convention	Yes	No
16	1	Baranof Hotel	10/5/2007	864.00	Convention	Yes	Yes
17	1	ABA Assoc	11/19/2007	575.00	Membership/dues	Yes	Yes
18	1	Cheryl Metiva	8/3/2007	12,500.00		Yes	Yes
19	2	Home Depot	12/26/2007	535.10	Display area	Yes	No
20	2	Enstar	2/12/2008	369.20	Gas	Yes	No
21	2	City of Wasilla	2/12/2008	53.59	Water	Yes	No
22	2	MEA	2/12/2008	319.95	Electric	Yes	No
23	2	NTA	3/17/2008	675.00	Dues	Yes	Yes
24	2	Dukes Electric	4/4/2008	1,000.00	Facility	Yes	Yes
25	2	ATTA	5/9/2008	600.00	Membership	Yes	Yes
26	2	ITS Alaska	5/23/2008	2,210.00	Web development	Yes	Yes
27	2	Bank Fees	1/23/2008	1.00		Yes	Yes
28	3	National Tour Assoc	7/1/2008	1,180.00	Membership	Yes	Yes
29	3	Geri Toker	7/1/2008	100.00	Staff tour/Seward	Yes	No
30	3	Dukes Electric	7/11/2008	2,141.57	Heater repair	Yes	Yes
31	3	3 Bears (Palmer)	7/28/2008	105.37	TV stand	Yes	No
32	3	Chilis	7/28/2008	38.57	Meeting	Yes	No
33	3	Carrs	7/31/2008	17.69	Misc	Yes	No
34	3	Rays	8/22/2008	50.94	Seward	Yes	No
35	3	Marriott Hotel	8/22/2008	92.72	Seward	Yes	Yes
36	3	Bank Fees		40.00	Bank fees	Yes	Yes
37	3	Travel Services	9/26/2008	863.50	Pittsburg – convention	Yes	Yes
38	3	Mikie's Acctg	10/1/2008	800.00	CVB accounting fees	Yes	Yes

**CITY OF WASILLA
Table B (continued)**

Item Number	Progress Report	Vendor	Date	Total	Purpose (Per Progress Report)	Copy of Disbursement was Available?	Supporting Documentation was Available?
39	3	ITS Alaska	10/31/2008	1,000.00	Web development	Yes	Yes
40	3	ABA Assoc	10/31/2008	500.00	Membership renewal	Yes	Yes
41	4	NTA	12/2/2008	800.00	Membership	Yes	Yes
42	4	Pittsburg Travel	11/22/2008		Convention		
42a	4	NWA Air	11/10/2008	15.00	NTA Pittsburg convention: luggage fee	Yes	No
42b	4	ATM withdrawal	11/15/2008	203.00	NTA Pittsburg convention: taxi, tips, misc	Yes	No
42c	4	Chilis (Anchorage)	11/15/2008	10.49	NTA Pittsburg convention: meal	Yes	No
42d	4	NT French Mead	11/15/2008	16.27	NTA Pittsburg convention: air fee	Yes	No
42e	4	NWA Air	11/21/2008	35.00	NTA Pittsburg convention: airfare	Yes	No
42f	4	NWA Air	11/21/2008	20.00	NTA Pittsburg convention: airfare	Yes	No
42g	4	Omni William Penn Hotel	11/21/2008	1,581.15	NTA Pittsburg convention: hotel	Yes	Yes
42h	4	Omni William Penn Hotel	11/21/2008	(84.94)	NTA Pittsburg convention: hotel	Yes	No
42i	4	Chilis (Anchorage)	11/22/2008	54.11	NTA Pittsburg convention:	Yes	No
42j	4	NWA Air	11/22/2008	15.00	NTA Pittsburg convention: luggage fee	Yes	No
43	4	Alaskan Splendor	11/22/2008	65.00	Pittsburg travel	Yes	Yes
44	4	Glacier Canyon Grill	2/14/2009	36.90	Sponsor lunch	Yes	Yes
45	4	AK Travel Industry	2/17/2009	100.00	Corp pledge	Yes	Yes
46	4	Evangelos	3/27/2009	30.00	Sponsor lunch	Yes	No
47	4	Telephone/Utilities			Share of utilities Jan-March 09		
47a	4	MTA	1/18/2009	114.29	Phone service	Yes	Yes
47b	4	City of Wasilla	1/18/2009	26.79	Sewer and water	Yes	Yes
47c	4	Enstar	1/18/2009	239.06	Gas	Yes	Yes
47d	4	MEA	2/2/2009	157.20	Electric	Yes	Yes
47e	4	Enstar	2/17/2009	250.08	Gas	Yes	Yes
47f	4	City of Wasilla	2/17/2009	24.85	Sewer and water	Yes	Yes
47g	4	MTA	2/17/2009	181.87	Phone service	Yes	No
47h	4	Raven Valley Ranch	3/3/2009	39.37	Garbage service	Yes	Yes
47i	4	MEA	3/3/2009	156.94	Electric	Yes	Yes
47j	4	City of Wasilla	3/10/2009	26.80	Sewer and water	Yes	Yes
47k	4	Enstar	3/23/2009	186.05	Gas	Yes	Yes
47l	4	MTA	3/23/2009	169.72	Phone service	Yes	Yes
48	4	AQP	6/8/2009	497.50	Mat Su Welcome Relo 2009	Yes	Yes

Total **\$ 36,592.92**

Total number of transactions missing disbursement copy/supporting documentation	<u>0</u>	<u>26</u>
Total dollar value of transactions missing disbursement copy/supporting documentation	<u>\$ -</u>	<u>\$ 3,603.39</u>

1 - supporting documentation was in the form of a hand-written receipt. Per the Chamber, the racks were purchased second hand

CITY OF WASILLA
Table C
Results of Procedures Described in Step 1b:
Examine Disbursement and Supporting Documentation to Determine Purpose of Expenditure
June 15, 2007 through June 30, 2009

Item Number	Progress Report	Vendor	Date	Total	Purpose (Per Progress Report)	Purpose (Per Supporting Documentation)
1	1	Mat Su Convention	7/9/2007	\$ 525.00	Membership/dues	2008 VG display ad, 1/12, 2008 VG additional line, URL (\$50)
2	1	Wesley	7/17/2007	100.00	Display area remodel	4 green wire display racks ¹
3	1	ATIA	7/18/2007	300.00	Membership/dues	2007-2008 Meet Alaska Directory listing
4	1	MEA	8/3/2007	247.82	Electric	Electric disconnection notice (account #20020002, meter #42244)
5	1	Enstar	8/3/2007	178.43	Gas	Supporting documentation not found
6	1	MTA	8/3/2007	215.15	Phone	Supporting documentation not found
7	1	Mikie's Acctg	8/3/2007	800.00	1 year bookkeeping	Bookkeeping service for CVB July 07-June 08
8	1	Check Order	8/8/2007	23.60	Supplies	Supporting documentation not found
9	1	Ritz Camera	8/15/2007	297.22	Misc	Camera, memory chip, camera bag
10	1	MATI	8/23/2007	500.00	Misc - barn donation	"Save Our Barn" project - moving the Breeden Farm barn to the
11	1	Home Depot	8/23/2007	500.00	Display area remodel	Supporting documentation not found
12	1	Bank Fees	8/28/2007	40.00		NSF charges on #1007 & 1008
13	1	Iditarod Trail	9/6/2007	500.00	Membership/dues	Supporting documentation not found
14	1	National Tour Assoc	10/1/2007	665.00	Membership/dues	Membership dues (7/1/07-12/31/07) & initiation fee (\$350)
15	1	Cheryl Metiva	10/1/2007	100.00	Convention	Supporting documentation not found
16	1	Baranof Hotel	10/5/2007	864.00	Convention	4 nights stay at the Baranof Hotel in Juneau: Hotel & taxes - \$803.91 Telephone & cable modem rental - \$39.65 Food - \$20.44
17	1	ABA Assoc	11/19/2007	575.00	Membership/dues	3rd quarter special: Travel Single Entity 9/07 - 12/08
18	1	Cheryl Metiva	8/3/2007	12,500.00		CVB salary for one year (per Mikie)
19	2	Home Depot	12/26/2007	535.10	Display area	Supporting documentation not found
20	2	Enstar	2/12/2008	369.20	Gas	Supporting documentation not found
21	2	City of Wasilla	2/12/2008	53.59	Water	Supporting documentation not found
22	2	MEA	2/12/2008	319.95	Electric	Supporting documentation not found
23	2	NTA	3/17/2008	675.00	Dues	Annual dues (1/1/08-12/31/08) & tourism cares donation (\$50)
24	2	Dukes Electric	4/4/2008	1,000.00	Facility	Rewire Chamber building, including CVB area
25	2	ATTA	5/9/2008	600.00	Membership	Vacation Planner 2009 - listing ad additional line (\$100) FY09 CVB/DMO contribution (\$500)
26	2	ITS Alaska	5/23/2008	2,210.00	Web development	Domain registration (visitwasilla.org thru Mar 09), basic hosting plan (Apr 08-Mar 09), website design & develop installment
27	2	Bank Fees	1/23/2008	1.00		Telephone transfer
28	3	National Tour Assoc	7/1/2008	1,180.00	Membership	DMO class registration (\$1,090) Issues luncheon ticket (\$50) Tourism Rocks ticket (\$40)
29	3	Geri Toker	7/1/2008	100.00	Staff tour/Seward	Supporting documentation not found
30	3	Dukes Electric	7/11/2008	2,141.57	Heater repair	Rewire Chamber building, including CVB area
31	3	3 Bears (Palmer)	7/28/2008	105.37	TV stand	Supporting documentation not found
32	3	Chilis	7/28/2008	38.57	Meeting	Supporting documentation not found
33	3	Carrs	7/31/2008	17.69	Misc	Supporting documentation not found
34	3	Rays	8/22/2008	50.94	Seward	Supporting documentation not found
35	3	Marriott Hotel	8/22/2008	92.72	Seward	1 night stay at the Marriott in Anchorage: Hotel & taxes - \$62.72 Food - \$30.00

CITY OF WASILLA
Table C (continued)

Item Number	Progress Report	Vendor	Date	Total	Purpose (Per Progress Report)	Purpose (Per Supporting Documentation)
36	3	Bank Fees		40.00	Bank fees	NSF charges on 1048 & 1051
37	3	Travel Services	9/26/2008	863.50	Pittsburg – convention	Anchorage to Pittsburg 11/14/08-11/21/08
38	3	Mikie's Acctg	10/1/2008	800.00	CVB accounting fees	Accounting services for CVB project from 7/1/08-6/30/09
39	3	ITS Alaska	10/31/2008	1,000.00	Web development	Final installment on visitwasilla.org project on public launch
40	3	ABA Assoc	10/31/2008	500.00	Membership renewal	2009 renewal: travel single entity dues, membership foundation contribution (\$25)
41	4	NTA	12/2/2008	800.00	Membership	Government relations donation (\$200) 2009 annual dues (\$600)
42	4	Pittsburg Travel	11/22/2008		Convention	
42a	4	NWA Air	11/10/2008	15.00	NTA Pittsburg convention: luggage fee	Supporting documentation not found
42b	4	ATM withdrawal	11/15/2008	203.00	NTA Pittsburg convention: taxi, tips, misc	Supporting documentation not found
42c	4	Chillis (Anchorage)	11/15/2008	10.49	NTA Pittsburg convention: meal	Supporting documentation not found
42d	4	NT French Mead	11/15/2008	16.27	NTA Pittsburg convention: air fee	Supporting documentation not found
42e	4	NWA Air	11/21/2008	35.00	NTA Pittsburg convention: airfare	Supporting documentation not found
42f	4	NWA Air	11/21/2008	20.00	NTA Pittsburg convention: airfare	Supporting documentation not found
42g	4	Omni William Penn Hotel	11/21/2008	1,581.15	NTA Pittsburg convention: hotel	Hotel & tax, WIFI internet access, phone, restaurant/lounge, in-room digital service
42h	4	Omni William Penn Hotel	11/21/2008	(84.94)	NTA Pittsburg convention: hotel	Supporting documentation not found
42i	4	Chillis (Anchorage)	11/22/2008	54.11	NTA Pittsburg convention:	Supporting documentation not found
42j	4	NWA Air	11/22/2008	15.00	NTA Pittsburg convention: luggage fee	Supporting documentation not found
43	4	Alaskan Splendor	11/22/2008	65.00	Pittsburg travel	11/21/08 Metiva: Pickup at Alaska Airlines, Anchorage, drop off at 635 West Nelson, Wasilla
44	4	Glacier Canyon Grill	2/14/2009	36.90	Sponsor lunch	CVB Mat-Su CVB lunch
45	4	AK Travel Industry	2/17/2009	100.00	Corp pledge	Corporate pledge - Education Foundation
46	4	Evangelos	3/27/2009	30.00	Sponsor lunch	Supporting documentation not found
47	4	Telephone/Utilities			Share of utilities Jan-March 09	
47a	4	MTA	1/18/2009	\$ 114.29	Phone service	Phone service
47b	4	City of Wasilla	1/18/2009	26.79	Sewer and water	Sewer and water
47c	4	Enstar	1/18/2009	239.06	Gas	Gas
47d	4	MEA	2/2/2009	157.20	Electric	Electric
47e	4	Enstar	2/17/2009	250.08	Gas	Gas
47f	4	City of Wasilla	2/17/2009	24.85	Sewer and water	Sewer and water
47g	4	MTA	2/17/2009	181.87	Phone service	Supporting documentation not found
47h	4	Raven Valley Ranch	3/3/2009	39.37	Garbage service	Recycling service
47i	4	MEA	3/3/2009	156.94	Electric	Electric
47j	4	City of Wasilla	3/10/2009	26.80	Sewer and water	Sewer and water
47k	4	Enstar	3/23/2009	186.05	Gas	Gas
47l	4	MTA	3/23/2009	169.72	Phone service	Phone service
48	4	AQP	6/8/2009	497.50	Mat Su Welcome Rejo 2009	Mat-Su Welcome Rejo 2009
Total				\$ 36,592.92		

Total number of transactions that were indeterminable due to lack of supporting documentation 26

Total dollar value of transactions that were indeterminable due to lack of supporting documentation \$ 3,603.39

1 - supporting documentation was in the form of a hand-written receipt. Per the Chamber, the racks were purchased second hand

CITY OF WASILLA
Table D
Results of Procedures Described in Step 1c:
Verify that Expenditure Was Coded to an Appropriate Account
June 15, 2007 through June 30, 2009

Item Number	Progress Report	Vendor	Date	Total	Purpose (Per Progress Report)	Account Code
1	1	Mat Su Convention	7/9/2007	\$ 525.00	Membership/dues	7005 CVB-Membership & Dues
2	1	Wesley	7/17/2007	100.00	Display area remodel	7025 CVB-Display Area Remodel
3	1	ATIA	7/18/2007	300.00	Membership/dues	7005 CVB-Membership & Dues
4	1	MEA	8/3/2007	247.82	Electric	7090 CVB-Utilities
5	1	Enstar	8/3/2007	178.43	Gas	7090 CVB-Utilities
6	1	MTA	8/3/2007	215.15	Phone	7090 CVB-Utilities
7	1	Mikie's Acctg	8/3/2007	800.00	1 year bookkeeping	7100 CVB-Misc Expenses
8	1	Check Order	8/8/2007	23.60	Supplies	7100 CVB-Misc Expenses
9	1	Ritz Camera	8/15/2007	297.22	Misc	7100 CVB-Misc Expenses
10	1	MATI	8/23/2007	500.00	Misc – barn donation	7100 CVB-Misc Expenses
11	1	Home Depot	8/23/2007	500.00	Display area remodel	7025 CVB-Display Area Remodel
12	1	Bank Fees	8/28/2007	40.00		7100 CVB-Misc Expenses
13	1	Iditarod Trail	9/6/2007	500.00	Membership/dues	7070 CVB-Advertising
14	1	National Tour Assoc	10/1/2007	665.00	Membership/dues	7005 CVB-Membership & Dues
15	1	Cheryl Metiva	10/1/2007	100.00	Convention	7010 CVB-Convention Fees/Travel
16	1	Baranof Hotel	10/5/2007	864.00	Convention	7010 CVB-Convention Fees/Travel
17	1	ABA Assoc	11/19/2007	575.00	Membership/dues	7005 CVB-Membership & Dues
18	1	Cheryl Metiva	8/3/2007	12,500.00		7000 CVB Grant-Salaries
19	2	Home Depot	12/26/2007	535.10	Display area	7025 CVB-Display Area Remodel
20	2	Enstar	2/12/2008	369.20	Gas	7090 CVB-Utilities
21	2	City of Wasilla	2/12/2008	53.59	Water	7090 CVB-Utilities
22	2	MEA	2/12/2008	319.95	Electric	7090 CVB-Utilities
23	2	NTA	3/17/2008	675.00	Dues	7005 CVB-Membership & Dues
24	2	Dukes Electric	4/4/2008	1,000.00	Facility	7025 CVB-Display Area Remodel
25	2	ATTA	5/9/2008	600.00	Membership	7005 CVB-Membership & Dues
26	2	ITS Alaska	5/23/2008	2,210.00	Web development	7015 CVB-Web Develop & Maint
27	2	Bank Fees	1/23/2008	1.00		7100 CVB-Misc Expenses
28	3	National Tour Assoc	7/1/2008	1,180.00	Membership	7005 CVB-Membership & Dues
29	3	Geri Toker	7/1/2008	100.00	Staff tour/Seward	7100 CVB-Misc Expenses
30	3	Dukes Electric	7/11/2008	2,141.57	Heater repair	7100 CVB-Misc Expenses
31	3	3 Bears (Palmer)	7/28/2008	105.37	TV stand	7100 CVB-Misc Expenses
32	3	Chilis	7/28/2008	38.57	Meeting	7100 CVB-Misc Expenses
33	3	Carrs	7/31/2008	17.69	Misc	7100 CVB-Misc Expenses
34	3	Rays	8/22/2008	50.94	Seward	7100 CVB-Misc Expenses
35	3	Marriott Hotel	8/22/2008	92.72	Seward	7100 CVB-Misc Expenses

CITY OF WASILLA
Table D (continued)

Item Number	Progress Report	Vendor	Date	Total	Purpose (Per Progress Report)	Account Code
36	3	Bank Fees		40.00	Bank fees	7100 CVB-Misc Expenses
37	3	Travel Services	9/26/2008	863.50	Pittsburg – convention	7010 CVB-Convention Fees/Travel
38	3	Mikie's Acctg	10/1/2008	\$ 800.00	CVB accounting fees	7100 CVB-Misc Expenses
39	3	ITS Alaska	10/31/2008	1,000.00	Web development	7015 CVB-Web Develop & Maint
40	3	ABA Assoc	10/31/2008	500.00	Membership renewal	7005 CVB-Membership & Dues
41	4	NTA	12/2/2008	800.00	Membership	7005 CVB-Membership & Dues
42	4	Pittsburg Travel	11/22/2008		Convention	
42a	4	NWA Air	11/10/2008	15.00	NTA Pittsburg convention: luggage fee	7010 CVB-Convention Fees/Travel
42b	4	ATM withdrawal	11/15/2008	203.00	NTA Pittsburg convention: taxi, tips, misc	7010 CVB-Convention Fees/Travel
42c	4	Chilis (Anchorage)	11/15/2008	10.49	NTA Pittsburg convention: meal	7010 CVB-Convention Fees/Travel
42d	4	NT French Mead	11/15/2008	16.27	NTA Pittsburg convention: air fee	7010 CVB-Convention Fees/Travel
42e	4	NWA Air	11/21/2008	35.00	NTA Pittsburg convention: airfare	7010 CVB-Convention Fees/Travel
42f	4	NWA Air	11/21/2008	20.00	NTA Pittsburg convention: airfare	7010 CVB-Convention Fees/Travel
42g	4	Omni William Penn Hotel	11/21/2008	1,581.15	NTA Pittsburg convention: hotel	7010 CVB-Convention Fees/Travel
42h	4	Omni William Penn Hotel	11/21/2008	(84.94)	NTA Pittsburg convention: hotel	7010 CVB-Convention Fees/Travel
42i	4	Chilis (Anchorage)	11/22/2008	54.11	NTA Pittsburg convention:	7010 CVB-Convention Fees/Travel
42j	4	NWA Air	11/22/2008	15.00	NTA Pittsburg convention: luggage fee	7010 CVB-Convention Fees/Travel
43	4	Alaskan Splendor	11/22/2008	65.00	Pittsburg travel	7100 CVB-Misc Expenses
44	4	Glacier Canyon Grill	2/14/2009	36.90	Sponsor lunch	7100 CVB-Misc Expenses
45	4	AK Travel Industry	2/17/2009	100.00	Corp pledge	7070 CVB-Advertising
46	4	Evangelos	3/27/2009	30.00	Sponsor lunch	7100 CVB-Misc Expenses
47	4	Telephone/Utilities			Share of utilities Jan-March 09	
47a	4	MTA	1/18/2009	114.29	Phone	7090 CVB-Utilities
47b	4	City of Wasilla	1/18/2009	26.79	Sewer and	7090 CVB-Utilities
47c	4	Enstar	1/18/2009	239.06	Gas	7090 CVB-Utilities
47d	4	MEA	2/2/2009	157.20	Electric	7090 CVB-Utilities
47e	4	Enstar	2/17/2009	250.08	Gas	7090 CVB-Utilities
47f	4	City of Wasilla	2/17/2009	24.85	Sewer and	7090 CVB-Utilities
47g	4	MTA	2/17/2009	181.87	Phone	7090 CVB-Utilities
47h	4	Raven Valley Ranch	3/3/2009	39.37	Garbage	7090 CVB-Utilities
47i	4	MEA	3/3/2009	156.94	Electric	7090 CVB-Utilities
47j	4	City of Wasilla	3/10/2009	26.80	Sewer and	7090 CVB-Utilities
47k	4	Enstar	3/23/2009	186.05	Gas	7090 CVB-Utilities
47l	4	MTA	3/23/2009	169.72	Phone	7090 CVB-Utilities
48	4	AQP	6/8/2009	497.50	Mat Su Welcome Relo 2009	7070 CVB-Advertising
Total				<u>\$ 36,592.92</u>		

CITY OF WASILLA
Table D (continued)

	<u>Total</u>	<u>Percent</u>
7000 CVB Grant-Salaries	\$ 12,500.00	34.17%
7005 CVB-Membership & Dues	5,820.00	15.90%
7010 CVB-Convention Fees/Travel	3,692.58	10.09%
7015 CVB-Web Develop & Maint	3,210.00	8.77%
7025 CVB-Display Area Remodel	2,135.10	5.83%
7070 CVB-Advertising	1,097.50	3.00%
7090 CVB-Utilities	2,957.16	8.08%
7100 CVB-Misc Expenses	5,180.58	14.16%
	<u>\$ 36,592.92</u>	<u>100.00%</u>

CITY OF WASILLA
Table E
Results of Procedures Described in Step 1d:
Determine if Expenditure is in Compliance With Contract
June 15, 2007 through June 30, 2009

Item Number	Progress Report	Vendor	Date	Total	Purpose (Per Progress Report)	Within Contract Term?	Appears to Fit Within Stmt of Work?	Appears to Comply with Salary Restriction?	Appears to Comply with Improvement Restriction?	Appears to Comply with "Misc" Restriction?	Appears to Comply with Capital Purchi/Op Exp Restriction?	Summary
1	1	Mat Su Convention	7/9/2007	\$ 525.00	Membership/dues	Yes	Yes	Yes	Yes	A	Yes	Supporting documentation was available; expenditure appears to comply with contract with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
2	1	Wesley	7/17/2007	100.00	Display area remodel	3	3	3	3	3	3	Supporting documentation was in the form of a hand-written receipt; expenditure appears to comply with contract
3	1	ATIA	7/18/2007	300.00	Membership/dues	Yes	Yes	Yes	Yes	A	Yes	Supporting documentation was available; expenditure appears to comply with contract with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
4	1	MEA	8/3/2007	247.82	Electric	Yes	B	Yes	Yes	Yes	B	Supporting documentation was available; compliance of expenditure with contract is questionable
5	1	Enstar	8/3/2007	178.43	Gas	1	B	1	1	1	B	Supporting documentation was not available; compliance of expenditure with contract is questionable
6	1	MTA	8/3/2007	215.15	Phone	1	B	1	1	1	B	Supporting documentation was not available; compliance of expenditure with contract is questionable
7	1	Mikie's Acctg	8/3/2007	800.00	1 year bookkeeping	Yes	C	Yes	Yes	Yes	C	Supporting documentation was available; compliance of expenditure with contract is questionable
8	1	Check Order	8/8/2007	23.60	Supplies	1	C	1	1	1	C	Supporting documentation was not available; compliance of expenditure with contract is questionable
9	1	Ritz Camera	8/15/2007	297.22	Misc	Yes	2	Yes	Yes	Yes	2	Supporting documentation was available; expenditure appears to comply with contract based on additional information provided by Chamber staff
10	1	MATI	8/23/2007	500.00	Misc – barn donation	Yes	C	Yes	Yes	Yes	C	Supporting documentation was available; compliance of expenditure with contract is questionable
11	1	Home Depot	8/23/2007	500.00	Display area remodel	1	D	1	D	1	1	Supporting documentation was not available; compliance of expenditure with contract is questionable
12	1	Bank Fees	8/28/2007	40.00		Yes	C	Yes	Yes	Yes	C	Supporting documentation was available; compliance of expenditure with contract is questionable
13	1	Iditarod Trail	9/6/2007	500.00	Membership/dues	1	1	1	1	A	1	Supporting documentation was not available; expenditure appears to comply with contract based on information written in the check memo, with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
14	1	National Tour Assoc	10/1/2007	665.00	Membership/dues	Yes	Yes	Yes	Yes	A	Yes	Supporting documentation was available; expenditure appears to comply with contract with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
15	1	Cheryl Metiva (made out to cash)	10/1/2007	100.00	Convention	2	2	2	2	A	2	Supporting documentation was not available; expenditure appears to comply with contract based on information provided by Chamber staff, with the exception of exceeding the "Misc" Restriction (in total for all progress reports)

CITY OF WASILLA
Table E (continued)

Item Number	Progress Report	Vendor	Date	Total	Purpose (Per Progress Report)	Within Contract Term?	Appears to Fit Within Stmt of Work?	Appears to Comply with Salary Restriction?	Appears to Comply with Improvement Restriction?	Appears to Comply with "Misc" Restriction?	Appears to Comply with Capital Purch/Op Exp Restriction?	Summary
16	1	Baranof Hotel	10/5/2007	864.00	Convention	Yes	2	Yes	Yes	A	Yes	Supporting documentation was available; expenditure appears to comply with contract based on information provided by Chamber staff, with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
17	1	ABA Assoc	11/19/2007	575.00	Membership/dues	Yes	Yes	Yes	Yes	A	Yes	Supporting documentation was available; expenditure appears to comply with contract with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
18	1	Cheryl Metiva	8/3/2007	12,500.00		Yes	2	Yes	Yes	Yes	Yes	Supporting documentation was available; expenditure appears to comply with contract based on information provided by Chamber staff
19	2	Home Depot	12/26/2007	535.10	Display area	1	D	1	D	1	1	Supporting documentation was not available; compliance of expenditure with contract is questionable
20	2	Enstar	2/12/2008	369.20	Gas	1	B	1	1	1	B	Supporting documentation was not available; compliance of expenditure with contract is questionable
21	2	City of Wasilla	2/12/2008	53.59	Water	1	B	1	1	1	B	Supporting documentation was not available; compliance of expenditure with contract is questionable
22	2	MEA	2/12/2008	319.95	Electric	1	B	1	1	1	B	Supporting documentation was not available; compliance of expenditure with contract is questionable
23	2	NTA	3/17/2008	675.00	Dues	Yes	Yes	Yes	Yes	A	Yes	Supporting documentation was available; expenditure appears to comply with contract with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
24	2	Dukes Electric	4/4/2008	1,000.00	Facility	Yes	D	Yes	D	Yes	Yes	Supporting documentation was available; compliance of expenditure with contract is questionable
25	2	ATTA	5/9/2008	600.00	Membership	Yes	Yes	Yes	Yes	A	Yes	Supporting documentation was available; expenditure appears to comply with contract with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
26	2	ITS Alaska	5/23/2008	2,210.00	Web development	Yes	Yes	Yes	Yes	Yes	Yes	Supporting documentation was available; expenditure appears to comply with contract
27	2	Bank Fees	1/23/2008	1.00		Yes	C	Yes	Yes	Yes	C	Supporting documentation was available; compliance of expenditure with contract is questionable
28	3	National Tour Assoc	7/1/2008	1,180.00	Membership	Yes	Yes	Yes	Yes	A	Yes	Supporting documentation was available; expenditure appears to comply with contract with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
29	3	Geri Toker	7/1/2008	100.00	Staff tour/Seward	2	2	2	2	A	2	Supporting documentation was not available; expenditure appears to comply with contract based on information provided by Chamber staff, with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
30	3	Dukes Electric	7/11/2008	2,141.57	Heater repair	Yes	D	Yes	D	Yes	Yes	Supporting documentation was available; compliance of expenditure with contract is questionable
31	3	3 Bears (Palmer)	7/28/2008	105.37	TV stand	2	2	2	2	2	2	Supporting documentation was not available; expenditure appears to comply with contract based on information provided by Chamber staff

CITY OF WASILLA
Table E (continued)

Item Number	Progress Report	Vendor	Date	Total	Purpose (Per Progress Report)	Within Contract Term?	Appears to Fit Within Stmt of Work?	Appears to Comply with Salary Restriction?	Appears to Comply with Improvement Restriction?	Appears to Comply with "Misc" Restriction?	Appears to Comply with Capital Purch/Op Exp Restriction?	Summary
32	3	Chilis	7/28/2008	38.57	Meeting	2	C	2	2	A	C	Supporting documentation was not available; compliance of expenditure with contract is questionable based on information provided by Chamber staff
33	3	Carrs	7/31/2008	17.69	Misc	2	C	2	2	A	C	Supporting documentation was not available; compliance of expenditure with contract is questionable based on information provided by Chamber staff
34	3	Rays	8/22/2008	50.94	Seward	2	2	2	2	A	2	Supporting documentation was not available; expenditure appears to comply with contract based on information provided by Chamber staff
35	3	Marriott Hotel	8/22/2008	92.72	Seward	2	2	2	2	A	2	Supporting documentation was available; expenditure appears to comply with contract based on information provided by Chamber staff
36	3	Bank Fees		40.00	Bank fees	Yes	C	Yes	Yes	Yes	C	Supporting documentation was available; compliance of expenditure with contract is questionable
37	3	Travel Services	9/26/2008	863.50	Pittsburg -- convention	Yes	Yes	Yes	Yes	A	Yes	Supporting documentation was available; expenditure appears to comply with contract with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
38	3	Mikie's Acctg	10/1/2008	800.00	CVB accounting fees	Yes	C	Yes	Yes	Yes	C	Supporting documentation was available; compliance of expenditure with contract is questionable
39	3	ITS Alaska	10/31/2008	1,000.00	Web development	Yes	Yes	Yes	Yes	A	Yes	Supporting documentation was available; expenditure appears to comply with contract with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
40	3	ABA Assoc	10/31/2008	500.00	Membership renewal	Yes	Yes	Yes	Yes	A	Yes	Supporting documentation was available; expenditure appears to comply with contract with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
41	4	NTA	12/2/2008	800.00	Membership	Yes	Yes	Yes	Yes	A	Yes	Supporting documentation was available; expenditure appears to comply with contract with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
42	4	Pittsburg Travel	11/22/2008		Convention							
42a	4	NWA Air	11/10/2008	15.00	NTA Pittsburg convention: luggage fee	2	2	2	2	A	2	Supporting documentation was not available; expenditure appears to comply with contract based on information provided by Chamber staff with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
42b	4	ATM withdrawal	11/15/2008	203.00	NTA Pittsburg convention: taxi, tlps, misc	2	2	2	2	A	2	Supporting documentation was not available; expenditure appears to comply with contract based on information provided by Chamber staff with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
42c	4	Chilis (Anchorage)	11/15/2008	10.49	NTA Pittsburg convention: meal	2	2	2	2	A	2	Supporting documentation was not available; expenditure appears to comply with contract based on information provided by Chamber staff with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
42d	4	NT French Mead	11/15/2008	16.27	NTA Pittsburg convention: air fee	2	2	2	2	A	2	Supporting documentation was not available; expenditure appears to comply with contract based on information provided by Chamber staff with the exception of exceeding the "Misc" Restriction (in total for all progress reports)

CITY OF WASILLA
Table E (continued)

Item Number	Progress Report	Vendor	Date	Total	Purpose (Per Progress Report)	Within Contract Term?	Appears to Fit Within Stmt of Work?	Appears to Comply with Salary Restriction?	Appears to Comply with Improvement Restriction?	Appears to Comply with "Misc" Restriction?	Appears to Comply with Capital Purch/Op Exp Restriction?	Summary
42e	4	NWA Air	11/21/2008	35.00	NTA Pittsburg convention: airfare	2	2	2	2	A	2	Supporting documentation was not available; expenditure appears to comply with contract based on information provided by Chamber staff with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
42f	4	NWA Air	11/21/2008	20.00	NTA Pittsburg convention: airfare	2	2	2	2	A	2	Supporting documentation was not available; expenditure appears to comply with contract based on information provided by Chamber staff with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
42g	4	Omni William Penn Hotel	11/21/2008	1,581.15	NTA Pittsburg convention: hotel	Yes	Yes	Yes	Yes	A	Yes	Supporting documentation was available; expenditure appears to comply with contract with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
42h	4	Omni William Penn Hotel	11/21/2008	(84.94)	NTA Pittsburg convention: hotel	2	2	2	2	A	2	Supporting documentation was not available; expenditure appears to comply with contract based on information provided by Chamber staff with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
42i	4	Chilis (Anchorage)	11/22/2008	54.11	NTA Pittsburg convention:	2	2	2	2	A	2	Supporting documentation was not available; expenditure appears to comply with contract based on information provided by Chamber staff with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
42j	4	NWA Air	11/22/2008	15.00	NTA Pittsburg convention: luggage fee	2	2	2	2	A	2	Supporting documentation was not available; expenditure appears to comply with contract based on information provided by Chamber staff with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
43	4	Alaskan Splendor	11/22/2008	65.00	Pittsburg travel	Yes	Yes	Yes	Yes	A	Yes	Supporting documentation was available; expenditure appears to comply with contract with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
44	4	Glacier Canyon Grill	2/14/2009	36.90	Sponsor lunch	Yes	Yes	Yes	Yes	A	Yes	Supporting documentation was available; expenditure appears to comply with contract with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
45	4	AK Travel Industry	2/17/2009	100.00	Corp pledge	Yes	Yes	Yes	Yes	A	Yes	Supporting documentation was available; expenditure appears to comply with contract with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
46	4	Evangelos	3/27/2009	30.00	Sponsor lunch	2	2	2	2	A	2	Supporting documentation was not available; expenditure appears to comply with contract based on information provided by Chamber staff with the exception of exceeding the "Misc" Restriction (in total for all progress reports)
47	4	Telephone/Utilities			Share of utilities Jan-March 09							
47a	4	MTA	1/18/2009	114.29	Phone service	Yes	B	Yes	Yes	Yes	B	Supporting documentation was available; compliance of expenditure with contract is questionable
47b	4	City of Wasilla	1/18/2009	26.79	Sewer and water	Yes	B	Yes	Yes	Yes	B	Supporting documentation was available; compliance of expenditure with contract is questionable
47c	4	Enstar	1/18/2009	239.05	Gas	Yes	B	Yes	Yes	Yes	B	Supporting documentation was available; compliance of expenditure with contract is questionable
47d	4	MEA	2/2/2009	157.20	Electric	Yes	B	Yes	Yes	Yes	B	Supporting documentation was available; compliance of expenditure with contract is questionable

**CITY OF WASILLA
Table E (continued)**

Item Number	Progress Report	Vendor	Date	Total	Purpose (Per Progress Report)	Within Contract Term?	Appears to Fit Within Stmt of Work?	Appears to Comply with Salary Restriction?	Appears to Comply with Improvement Restriction?	Appears to Comply with "Misc" Restriction?	Appears to Comply with Capital Purch/Op Exp Restriction?	Summary
47e	4	Enstar	2/17/2009	250.08	Gas	Yes	B	Yes	Yes	Yes	B	Supporting documentation was available; compliance of expenditure with contract is questionable
47f	4	City of Wasilla	2/17/2009	24.85	Sewer and water	Yes	B	Yes	Yes	Yes	B	Supporting documentation was available; compliance of expenditure with contract is questionable
47g	4	MTA	2/17/2009	181.87	Phone service	1	B	1	1	1	B	Supporting documentation was not available; compliance of expenditure with contract is questionable
47h	4	Raven Valley Ranch	3/3/2009	39.37	Garbage service	Yes	B	Yes	Yes	Yes	B	Supporting documentation was available; compliance of expenditure with contract is questionable
47i	4	MEA	3/3/2009	156.94	Electric	Yes	B	Yes	Yes	Yes	B	Supporting documentation was available; compliance of expenditure with contract is questionable
47j	4	City of Wasilla	3/10/2009	26.80	Sewer and water	Yes	B	Yes	Yes	Yes	B	Supporting documentation was available; compliance of expenditure with contract is questionable
47k	4	Enstar	3/23/2009	186.05	Gas	Yes	B	Yes	Yes	Yes	B	Supporting documentation was available; compliance of expenditure with contract is questionable
47l	4	MTA	3/23/2009	169.72	Phone service	Yes	B	Yes	Yes	Yes	B	Supporting documentation was available; compliance of expenditure with contract is questionable
48	4	AQP	6/8/2009	497.50	Mat Su Welcome Relo 2009	Yes	Yes	Yes	Yes	Yes	Yes	Supporting documentation was available; expenditure appears to comply with contract
Total				<u>\$36,592.92</u>								
Total transactions that appear to not comply, by category ⁴						0	31	0	4	33	27	
Total dollar value of transactions that appear to not comply, by category ⁴						-	9,394.69	-	4,176.67	11,544.40	5,218.02	
Total transactions and dollar value of transactions missing supporting documentation									26		3,603.39	
Total transactions and dollar value of transactions supported by additional information from Chamber staff									20		15,024.18	
Total transactions and dollar value of transactions with questionable compliance with the contract (excluding those subject to Exception A)									31		9,394.69	

NOTES:

- 1: Expenditure appears to comply based on the information written in the check memo
- 2: Expenditure appears to comply based on additional information provided by the Chamber staff
- 3: Expenditure appears to comply based on the information provided on a hand-written receipt
- 4: Includes transactions that are noted with Exception A (described below). Exception A applies to only \$2,636.71 and is not attributable to any specific transaction

EXCEPTIONS:

- A: Section 5.C. of Contract #0643-0-2007 states "Funding from the City of Wasilla is eligible to cover no more than 10% (a maximum of \$10,000 for the term of the contract) of the cost of dues, memberships, personal expenses, food and/or beverages, travel expenses or trade show/convention fees." It appears that expenses in this category exceed the limitation by \$2,636.71 (for all expenses reported to the City)
- B: Per Chamber staff, the amount of utilities charged to the Tourism Bureau is a percentage of the month's total invoice. It is unclear from the contract and the supporting documentation whether or not these expenses are allowable under Section 5.D. of Contract #0643-0-2007 as "expenses...used solely for the Tourism Bureau."
- C: It is unclear from the contract and the supporting documentation whether or not these expenses are allowable under Section 5.D. of Contract #0643-0-2007 as "expenses...used solely for the Tourism Bureau."
- D: It is unclear from the contract and the supporting documentation whether or not these expenses are allowable under Section 5.B. of Contract #0643-0-2007 as "improvements...for areas dedicated solely to the Tourism/Visitor Bureau."

CITY OF WASILLA
Table F
Results of Procedures Described in Step 3:
Discuss Follow Up Questions with Chamber Staff
June 15, 2007 through June 30, 2009

Item Number	Progress Report	Vendor	Date	Total	Purpose (Per Progress Report)	Follow Up Information from Chamber Staff
1	1	Mat Su Convention	7/9/2007	\$ 525.00	Membership/dues	Ads were for the annual (2009) visitor guide that is mailed nationwide and distributed at trade shows
2	1	Wesley	7/17/2007	100.00	Display area remodel	Racks were purchased second hand, which is why there is no formal receipt
3	1	ATIA	7/18/2007	300.00	Membership/dues	
4	1	MEA	8/3/2007	247.82	Electric	
5	1	Enstar	8/3/2007	178.43	Gas	Amount charged to the Tourism Bureau was a percentage of the month's total invoice
6	1	MTA	8/3/2007	215.15	Phone	Amount charged to the Tourism Bureau was a percentage of the month's total invoice
7	1	Mikie's Acctg	8/3/2007	800.00	1 year bookkeeping	
8	1	Check Order	8/8/2007	23.60	Supplies	Only form of receipt is the bank statement
9	1	Ritz Camera	8/15/2007	297.22	Misc	Camera and related supplies were purchased for the purpose of taking photos at events such as the Iditarod and Iron Dog, taking area scenery photos, etc. Photos are to be used in visitor brochure and tourism marketing
10	1	MATI	8/23/2007	500.00	Misc - barn donation	
11	1	Home Depot	8/23/2007	500.00	Display area remodel	For the summer installation of flower beds and plants in the visitor area
12	1	Bank Fees	8/28/2007	40.00		
13	1	Iditarod Trall	9/6/2007	500.00	Membership/dues	For annual membership dues
14	1	National Tour Assoc	10/1/2007	665.00	Membership/dues	
15	1	Cheryl Metiva	10/1/2007	100.00	Convention	For petty cash for the ATIA convention in Juneau: taxi, tips, meals, misc expenses
16	1	Baranof Hotel	10/5/2007	864.00	Convention	For the ATIA convention in Juneau
17	1	ABA Assoc	11/19/2007	575.00	Membership/dues	
18	1	Cheryl Metiva	8/3/2007	12,500.00		
19	2	Home Depot	12/26/2007	535.10	Display area	For interior paint, brushes, and exterior winter lights
20	2	Enstar	2/12/2008	369.20	Gas	Amount charged to the Tourism Bureau was a percentage of the month's total invoice
21	2	City of Wasilla	2/12/2008	53.59	Water	Amount charged to the Tourism Bureau was a percentage of the month's total invoice (January 2008)
22	2	MEA	2/12/2008	319.95	Electric	Amount charged to the Tourism Bureau was a percentage of the month's total invoice
23	2	NTA	3/17/2008	675.00	Dues	
24	2	Dukes Electric	4/4/2008	1,000.00	Facility	
25	2	ATTA	5/9/2008	600.00	Membership	
26	2	ITS Alaska	5/23/2008	2,210.00	Web development	
27	2	Bank Fees	1/23/2008	1.00		
28	3	National Tour Assoc	7/1/2008	1,180.00	Membership	
29	3	Geri Toker	7/1/2008	100.00	Staff tour/Seward	Reimbursement to a staff member for gas and misc expenses in relation to a familiarization tour of Wasilla and Mat-Su visitor locations
30	3	Dukes Electric	7/11/2008	2,141.57	Heater repair	

CITY OF WASILLA
Table F (continued)

Item Number	Progress Report	Vendor	Date	Total	Purpose (Per Progress Report)	Follow Up Information from Chamber Staff
31	3	3 Bears (Palmer)	7/28/2008	105.37	TV stand	For a wall-mount TV stand for the tourism DVD television in the main office
32	3	Chilis	7/28/2008	38.57	Meeting	For a staff meeting
33	3	Carrs	7/31/2008	17.69	Misc	For office supplies
34	3	Rays	8/22/2008	50.94	Seward	For a staff meal during a staff familiarization/educational tour to view the Seward Visitor Bureau and learn about area marketing of tourism
35	3	Marriott Hotel	8/22/2008	92.72	Seward	Per Cheryl Metiva, the expense was for lodging for a staff familiarization tour to Seward
36	3	Bank Fees		40.00	Bank fees	
37	3	Travel Services	9/26/2008	863.50	Pittsburg – convention	Convention was with the National Tour Association
38	3	Mikie's Acctg	10/1/2008	800.00	CVB accounting fees	
39	3	ITS Alaska	10/31/2008	1,000.00	Web development	
40	3	ABA Assoc	10/31/2008	500.00	Membership renewal	
41	4	NTA	12/2/2008	800.00	Membership	
42	4	Pittsburg Travel	11/22/2008		Convention	
42a	4	NWA Air	11/10/2008	15.00	NTA Pittsburg convention: luggage fee	For a convention with the National Tour Association
42b	4	ATM withdrawal	11/15/2008	203.00	NTA Pittsburg convention: taxi, tips, misc	For a convention with the National Tour Association
42c	4	Chilis (Anchorage)	11/15/2008	10.49	NTA Pittsburg convention: meal	For a convention with the National Tour Association
42d	4	NT French Mead	11/15/2008	16.27	NTA Pittsburg convention: air fee	For a convention with the National Tour Association
42e	4	NWA Air	11/21/2008	35.00	NTA Pittsburg convention: airfare	For a convention with the National Tour Association
42f	4	NWA Air	11/21/2008	20.00	NTA Pittsburg convention: airfare	For a convention with the National Tour Association
42g	4	Omni William Penn Hotel	11/21/2008	1,581.15	NTA Pittsburg convention: hotel	For a convention with the National Tour Association
42h	4	Omni William Penn Hotel	11/21/2008	(84.94)	NTA Pittsburg convention: hotel	For a convention with the National Tour Association
42i	4	Chilis (Anchorage)	11/22/2008	54.11	NTA Pittsburg convention:	For a convention with the National Tour Association
42j	4	NWA Air	11/22/2008	15.00	NTA Pittsburg convention: luggage fee	For a convention with the National Tour Association
43	4	Alaskan Splendor	11/22/2008	65.00	Pittsburg travel	For a convention with the National Tour Association
44	4	Glacier Canyon Grill	2/14/2009	36.90	Sponsor lunch	
45	4	AK Travel Industry	2/17/2009	100.00	Corp pledge	
46	4	Evangeios	3/27/2009	30.00	Sponsor lunch	For a tourism lunch meeting with the Mat-Su CVB
47	4	Telephone/Utilities			Share of utilities Jan-March 09	
47a	4	MTA	1/18/2009	114.29	Phone service	
47b	4	City of Wasilla	1/18/2009	26.79	Sewer and water	
47c	4	Enstar	1/18/2009	239.06	Gas	
47d	4	MEA	2/2/2009	157.20	Electric	
47e	4	Enstar	2/17/2009	250.08	Gas	
47f	4	City of Wasilla	2/17/2009	24.85	Sewer and water	
47g	4	MTA	2/17/2009	181.87	Phone service	
47h	4	Raven Valley Ranch	3/3/2009	39.37	Garbage service	
47i	4	MEA	3/3/2009	156.94	Electric	
47j	4	City of Wasilla	3/10/2009	26.80	Sewer and water	
47k	4	Enstar	3/23/2009	186.05	Gas	
47l	4	MTA	3/23/2009	169.72	Phone service	
48	4	AQP	6/8/2009	497.50	Mat Su Welcome Relo 2009	The Mat-Su Welcome Relo 2009 was for advertising in the official 2009 relocation guide and welcome magazine from the City of Wasilla.
Total				<u>\$ 36,592.92</u>		

CONFESSION OF JUDGMENT

1. **Confession:** Pursuant to Alaska Statute (AS) 09.30.050^[1], I, Chris Abernathy, President for the Greater Wasilla Chamber of Commerce (Wasilla Chamber) as a legal representative of the Wasilla Chamber, acknowledge the Wasilla Chamber is indebted to, and do confess judgment in favor of the City of Wasilla in the principal sum of \$29,126.45 (Twenty-nine Thousand One Hundred and Twenty-Six Dollars and forty-five cents).

2. **Admission:** This Confession of Judgment is for a debt justly due and arises from the resolution of a contract dispute with the Wasilla Chamber. A contract dispute where the Wasilla Chamber acknowledges their failure to perform duties and responsibilities contracted for in a document dated on or about June 13, 2007.

3. **Limitation on Recordation and Use:** ~~There are no limitations on recordation or use of this confession of judgment.~~ Pursuant to Oct 8, 2009 Agreement. Ⓢ

4. **Satisfaction of Judgment:** In the event this confessed judgment is filed or recorded with the courts or state recorder's office, the City of Wasilla agrees that it will file a satisfaction of judgment pursuant to AS 09.30.300 as soon as the debt is paid in full.

5. **Interest:** There is no interest to accrue on this confession of judgment unless it is pursued in any Court in the State of Alaska. If the City of Wasilla elects to act upon this

^[1] AS 09.30.050 provides:

Judgment by confession may be entered with or without action against a person for any amount or relief. The confession may be made only by the confessor in person or by the person's attorney in fact under a power of attorney so authorizing, or, if the confessor is a corporation, only by a person who at that time has a relation to the corporation that would authorize the service of summons on that person

confession of judgment then the parties agree the interest rate will be set at the statutory rate of interest.

DATED: ^{Dec.} ~~November~~ 2, 2009

By: [Signature]

Chris Abernathy
President for the Greater Wasilla Chamber of Commerce

VERIFICATION OF CONFESSION OF JUDGMENT

Chris Abernathy, President for the Greater Wasilla Chamber of Commerce, upon oath, deposes and says: I am authorized and by the Board of Directors of the Greater Wasilla Chamber of Commerce and the membership as a whole to execute this Confession of Judgment. I have the legal authority to bind the Greater Wasilla Chamber Commerce to execute this Confession of Judgment. I know the contents of this Confession of Judgment and believe the same to be true and just; there are no offsets or credits due the Greater Wasilla Chamber of Commerce and I authorize judgment to be given against the Greater Wasilla Chamber of Commerce in the amount of \$29,126.45.

ACKNOWLEDGEMENT

I certify that I know or have satisfactory evidence that Chris Abernathy is the person who appeared before me, and said person acknowledged that he/she signed this instrument, on oath stated that he/she was authorized to execute the instrument and acknowledged it as the Executive Assistant of the Greater Wasilla Chamber of Commerce to be the free and voluntary act of such party for the uses and purposes mentioned in the instrument.

Dated: 12/2/09



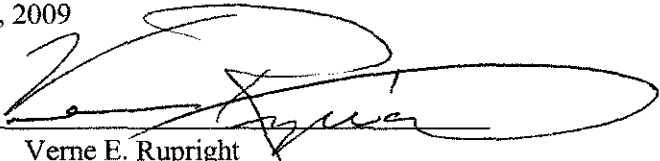
[Signature]
Notary Public
Print Name Quentin Algood
My commission expires 5/3/2011

DENALI LAW GROUP
PETERSEN & PAYNE P.C.
FACSIMILE, MAIN
907-357-AK STREET
5296 99 T

CITY OF WASILLA'S ASSENT TO CONFESSION

The City of Wasilla hereby assents to the foregoing Confession of Judgment.

DATED: ^{Dec. 28} ~~October~~ _____, 2009

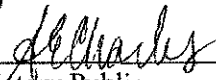
By: 
Verne E. Rupright
MAYOR FOR THE CITY OF WASILLA

ACKNOWLEDGEMENT

STATE OF ALASKA)
) ss.
THIRD JUDICIAL DISTRICT)

I certify that I know or have satisfactory evidence that Mayor Verne E. Rupright is the person who appeared before me, and said person acknowledged that he/she signed this instrument, on oath stated that he/she was authorized to execute the instrument and acknowledged it as the Mayor of the City of Wasilla to be the free and voluntary act of such party for the uses and purposes mentioned in the instrument.

Dated: December 28, 2009

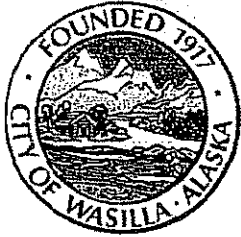


Notary Public
Print Name A.E. Charles
My commission expires 9/11/2011



(Use this space for notarial stamp/seal)

DENALI LAW GROUP
PETERSEN & PAYNE P.C.
FACSIMILE, MAIN
907-357-AK STREE
5296 99 T



CITY OF WASILLA

Finance Department
290 East Herning Avenue
Wasilla, Alaska 99654-7091
Phone (907) 373-9080 Fax (907) 373-9085

October 8, 2009

Greater Wasilla Chamber of Commerce
Attn: Lyn Carden, Executive Assistant
Historic Train Depot
415 E. Railroad Ave.
Wasilla, Alaska 99654

Re: Contract between the Greater Wasilla Chamber of Commerce (GWCC) and the City of Wasilla dated June 13, 2007.

Ms. Carden,

This letter is intended to document the agreement between the Greater Wasilla Chamber of Commerce and the City of Wasilla so that both parties may proceed in rectifying the findings found from our audit, concluded July 17, 2009 and subsequent findings through September 3, 2009 and conveyed to your board on September 30, 2009.

There are three (3) requests by the City Council in satisfying the amount owed to the City of Wasilla:

1. The City Council would like a copy of GWCC's modified bylaws and policies to confirm that internal controls have been corrected.
2. The City Council would like to have a "Confession of Judgment" signed by GWCC reflecting the amount owed to the City.
3. The City Council would like an in-kind payment of the amount owed (\$29,126.45) to be paid directly back to the community. Payment could be rendered from, but not limited to, providing firework shows and parades. The agreed upon time frame to complete the in-kind payment would be just under 3-years or June 30, 2012.

If you concur with the above, please sign and date below, then return to me. Once I have received the signed copy, I will instruct our attorney to begin drafting item #2 above. At that point GWCC is expected to begin addressing item #1. Together we can prepare a memorandum to the City Council as to how and when item #3 will be achieved. All of which will be provided to the City Council.

Thank you,

Troy Tankersley
Finance Director

Concur:

Date: 10/8/09

Amended Restated
THE GREATER WASILLA CHAMBER OF COMMERCE, INC.
BYLAWS

**ARTICLE I
NAME AND PURPOSE**

SECTION 1: NAME. This organization is incorporated under the laws of the State of Alaska and shall be known as the Greater Wasilla Chamber of Commerce, Inc. ('GWCC' or 'the Chamber').

SECTION 2: PURPOSE. In conformance with its Articles of Incorporation, as amended, the Greater Wasilla Chamber of Commerce, Inc. is organized to advance the general welfare and prosperity of the Wasilla community and its environs so that its citizens and all areas of its business community shall prosper. All necessary means of promotion shall be provided and particular attention and emphasis shall be given to the economic, civic, commercial, cultural, industrial and educational interests of the area.

SECTION 3: LIMITATION OF METHODS

- a) The Greater Wasilla Chamber of Commerce, Inc. shall observe all local, state and federal laws which apply to a non-profit corporation as defined in section 501(c)(6) of the Internal Revenue Code, as amended from time to time.
- b) All active Directors, Executives, Committee Members, and Staff of the Greater Wasilla chamber of Commerce shall sign a confidentiality agreement.
- c) No officer, board member or committee member shall make public any formal action, or make public any resolution, or in any way commit the Chamber to a question of policy without first receiving formal approval of the Board of Directors. The Board may designate a spokesperson as ratified by the Board of Directors.
- d) The Greater Wasilla Chamber of Commerce, Inc. shall be nonpartisan and nonsectarian and shall take no part in, or loan its influence to election or appointment of any candidate for office in the city, borough, state, federal government or any other political subdivision office. The Greater Wasilla Chamber of Commerce may endorse legislation or initiatives which support the purpose and mission of the Chamber and the greater good of the Wasilla business community.

**ARTICLE II
MEMBERSHIP**

SECTION 1: ELIGIBILITY. Any reputable business firm, individual, association, corporation, partnership or estate having an interest in the above purpose shall be eligible to apply for membership. Membership classification, if any, may from time to time be prescribed by the Board of Directors.

SECTION 2: MEMBERSHIP APPLICATION. Applications for membership shall be submitted online or in writing, on forms provided for that purpose.

SECTION 3: DUES. Membership dues shall be at such rates, schedule or formula as may be established by the Board of Directors.

SECTION 4: TERMINATION

- a) Any member may resign from the Chamber upon notification to the Board of Directors.
- b) All membership dues and fees are non-refundable.

SECTION 5: VOTING PRIVILEGES OF MEMBERS. Members of the Chamber in good standing are entitled to one vote per election. Any firm, association, corporation, partnership or estate holding membership may appoint one voting delegate and one alternate voting delegate.

ARTICLE III MEETINGS

SECTION 1: ANNUAL MEETING. The annual meeting of the Chamber association shall be held within sixty (60) days of the end of each year or at such other time and place as determined by the Board of Directors.

SECTION 2: ADDITIONAL MEETINGS. General meetings of the Chamber of Commerce may be called by the president at any time, or upon petition in writing of 10% of the members in good standing;

- a) Board meetings may be called by the president or by a quorum of the Board of Directors at any time, with a preference toward meeting at least once a month.
- b) Committee meetings may be called at any time by the president, vice president, or by the committee's chairperson.
- c) Notice of any general membership, special, Board of Directors, annual, or committee meeting shall be given as prescribed by Article III, Section 4: NOTICES.

SECTION 3: QUORUMS. At any duly called general meeting of the Chamber, 10% of the members shall constitute a quorum; at meetings of the Board of Directors, 50% plus one

(1) of directors shall be present to constitute a quorum of the Board of Directors.

SECTION 4: NOTICES.

a) Written or printed notice stating the place, date and hour of all membership meetings shall be delivered by a generally accepted communication method no less than two (2) nor more than forty (40) days before the day of the meeting.

b) In the case of a special meeting, the place, date and hour of the meeting, and the purpose or purposes for which the meeting is called, shall be delivered no less than two (2) nor more than forty (40) days before the day of the meeting.

c) In the case of the annual meeting, the place, date and hour of the meeting shall be delivered by a generally accepted means of communication no less than ten (10) and no more than (40) days before the day of the meeting.

d) Notice of all meetings of the Board of Directors shall be given by a generally accepted communication method to the directors at least two (2) days prior to the date of the meeting. With waiver of notice requirements as set forth in these ByLaws by all voting members of the Board of Directors, the two (2) day notice requirement may be abandoned in the event of an emergency meeting.

e) Notice of all committee meetings shall be given to all committee members at least two (2) days prior to the day of the meeting.

ARTICLE IV BOARD OF DIRECTORS

SECTION 1: MANAGEMENT AND CONTROL. The business, finances, property and affairs of the GWCC shall be managed by its Board, through the Executive Director.

SECTION 2: COMPOSITION OF THE BOARD. The Board shall consist of seven (7) voting directors who shall be elected by the Chamber's general membership.

SECTION 3: QUALIFICATION. A director must be an active member or representative of an active corporate member, current in payment of Chamber dues, and shall possess attributes, experience or expertise beneficial to the Chamber's mission. No more than one (1) employee of a member corporation may serve at any time on the Board.

SECTION 4: TERM.

a) A director may not serve more than two (2) consecutive terms, not including partial terms.

b) If at the end of his/her service as Board President his/her term as a Board member has not expired, he/she may continue as a voting board member until his/her term on the Board has expired.

c) In the event the President's term on the Board expires at the end of their term as President he/she may remain on the Board for one year as an ex-officio member (Past President) without voting right.

SECTION 5: ELECTION & STAGGERED SERVICE. Directors serving on the Board are elected by the membership of the Chamber pursuant to Article 4, Section 2 of these Bylaws, and the results announced at its annual meeting.

a) To ensure continuity of knowledge and experience, the Board shall be divided into three groups that will serve staggered three year terms; two groups of two each, and one group of three. These groupings shall be decided by individual agreement of Board Members at the first regular meeting held after the election.

b) Thereafter, a nominating committee of the Board shall nominate at least one person for each vacancy to be filled at the election, and such nominations shall be conveyed to the general Chamber membership. Any member who is qualified under Article IV, Section 7, "Qualification", of these Bylaws may submit an application to be nominated for the Board and shall provide such information on the application form as may be determined by the nominating committee to be relevant to the selection of candidates.

c) For each vacancy, the Nominating Committee, in its discretion, may nominate one or more qualified members who have submitted applications or it may nominate one or more other qualified members who the Nominating Committee concludes would be suitable to serve on the Board.

d) Prior to each annual member meeting, the membership shall then cast votes of nominated candidates to fill scheduled and/or anticipated vacancies on the board, and the results of the vote shall be announced at the meeting.

SECTION 6: UNEXPIRED TERM & REMOVAL

The Board shall elect a person to fill a vacancy in the office of director on the Board and the person elected shall serve until the next annual meeting of the membership, at which time the members shall elect a person to fill the seat for the remainder of the unexpired term of the vacancy on the Board. A vacancy occurs upon the death, resignation or removal of any director. A director may be removed, with or without cause, by a two-thirds (2/3) vote of the membership.

SECTION 7: SELECTION AND ELECTION OF DIRECTORS

a) Nominating Committee. At the regular August board meeting, the president shall appoint subject to approval by the Board of Directors, a nominating committee consisting of two (2) members from the Board of Directors, and two (2) from the membership at large.

b) At the September board meeting, the nominating committee shall present to

the Board of Directors a slate of candidates to serve three-year terms, to replace the directors whose regular terms are expiring. Each candidate must be an active member in good standing and must have agreed to accept the responsibility of a directorship. If a board member has served two (2) successive elected terms, a period of one (1) year must elapse before election eligibility is restored.

c) **Publicity of Nomination.** Upon receipt of the report of the nominating committee, the Executive Director shall notify the membership of the names of persons nominated as candidates for directors at the next general membership meeting.

d) **Nominations by Petition.** Additional names of candidates for directors can be nominated by petition bearing the genuine signatures of at least 5% of the qualified members of the Chamber. Such petition shall be filed with the nominating committee within ten (10) days after notice has been given of the names of those nominated. The determination of the nominating committee as to the legality of the petition(s) shall be final.

e) **Determination.** If no petition is filed within the designated period, the nominations shall be closed and the nominated slate of candidates shall be declared nominated by the Board of Directors at their regular October board meeting.

f) If a legal petition shall present additional candidates it will be included with the names of all other candidates and shall be arranged on a ballot in alphabetical order. Instructions will be to vote for no more than one candidate per vacant seat. The Executive Director shall deliver by postal mail or commonly accepted electronic delivery, the ballot or a notice of the location and process for online voting, to all active members at least 15 days before the regular November board meeting.

g) The ballots shall be marked in accordance with instructions printed on the ballot and returned to the Chamber office within ten (10) days. The Board of Directors shall at their regular November board meeting or the annual meeting, if it is held in the month of November, declare the candidates with the greatest number of votes, elected to fill the vacant seats.

h) **Judges.** The president shall appoint, subject to the approval of the Board of Directors, at least three (3), but not more than five (5) judges who are not members of the Board of Directors or candidates for election. Such judges shall have complete supervision of the election, including the auditing of ballots. They shall report the results of the election to the Board of Directors.

SECTION 8: SEATING OF NEW DIRECTORS. All newly elected board members shall be seated at the first regular December board meeting and shall be participating members thereafter. Retiring directors shall continue to serve until the end of the fiscal year.

SECTION 9: VACANCIES. A member of the Board of Directors who shall be absent from three (3) consecutive regular and special meetings of the Board of Directors shall automatically be dropped from membership on the board. The Board may, at its discretion

and by majority vote, pardon a director for excessive absenteeism.

SECTION 10: POLICY. The Board of Directors is responsible for establishing procedure and formulating policy. These policies shall be maintained in a policy manual, to be reviewed annually and revised as necessary by the standing Policy & Procedure Review Committee.

SECTION 11: MANAGEMENT

a) The Board of Directors shall employ an Executive Director and shall fix the salary and other considerations of employment.

b) The Executive Director in cooperation with the Budget Committee shall be responsible for the preparation of an operating budget covering all activities of the Chamber, and subject to approval of the Board of Directors.

c) The Executive Director shall be responsible for such other duties and responsibilities as directed by the Board and the position's job description.

Section 12: INDEMNIFICATION. The Chamber may, by resolution of the Board of Directors, provide for indemnification by the Chamber of any and all current or former directors against expenses actually and necessarily incurred by them in connection with the defense of any action, suit, or proceeding, in which they or any of them are made parties, or a party, by reason of having been officers or directors of the Chamber, except in relation to matters as to which such officer or director shall be adjudged in such action, suit or proceeding to be liable for negligence or misconduct in the performance of duty and to such matters as shall be settled by agreement predicated on the existence of such liability for negligence or misconduct.

ARTICLE V OFFICERS

SECTION 1: SELECTION AND ELECTION OF OFFICERS. Upon the annual election of the Board of Directors, they shall meet, qualify, and elect from among themselves, a President, Vice-President, Treasurer, and Secretary. The term of office of all officers shall be for one (1) year, but the officers shall hold office until their successors have been duly elected.

SECTION 2: DUTIES OF OFFICERS

a) President. The president shall serve as the chief elected officer of the Chamber of Commerce and shall preside at all meetings of the membership and all meetings of the Board of Directors. In the case of weekly luncheon meetings, the President may designate any current member of the Board of Directors to preside over said luncheon meeting in his/her absence.

b) Vice-President. In the absence or disability of the President, the Vice-President shall perform all duties of the President and when so acting shall have all the powers of and be subject to all the restrictions upon the President. The Vice-President shall have such other powers and perform such other duties as from time to time may be prescribed for him/her respectively by the President, or Board of Directors or these Bylaws. The Vice-President may serve as President on the year following the sitting President's departure, pursuant to Article V, Section 1.

c) Treasurer. The Treasurer shall validate the method for the safeguarding of all funds received by the Chamber and for their proper disbursement as a means of monitoring as prescribed by the board. All other financial matters will be in compliance with either current Bylaws or policies, and generally accepted accounting practices relating to such matters. Such funds shall be kept on deposit in financial institutions, or invested in a manner approved by the Board of Directors. Checks are to be signed according to a policy established by the Board of Directors.

d) Secretary. The Secretary shall sign, with the President, official Chamber documents which shall be authorized by the Board or the members and in general, perform all duties assigned to the Secretary by the President and the Board. The Secretary is responsible for creating, validating, and maintaining minutes of all meetings of the Board of Directors and all corporate resolutions made by the Board. The Secretary is further responsible for delivering to his/her successor all such minutes and resolutions approved or passed during his/her term.

ARTICLE VI COMMITTEES

SECTION 1: APPOINTMENT AND AUTHORITY. The president, by and with the approval of the Board of Directors, shall appoint all committees and committee leaders that report to the board. The president may appoint such ad hoc committees and their leaders as deemed necessary to carry out the programs of the Chamber.

a) The Standing Committees of the Greater Wasilla Chamber of Commerce shall be:

1. Budget/Finance
2. Membership
3. Policy & Procedure
4. Bylaws Review
5. Nomination/Board Management
6. Convention & Visitors Bureau
7. Transportation, Education & Economic Development

b) It shall be the function of committees to make investigations, conduct studies and hearings, make recommendations to the Board of Directors, and to carry on such

activities as may be delegated to them by the board.

SECTION 2: LIMITATION OF AUTHORITY.

a) No action by any member, committee, division, employee, director, or officer shall be binding upon, or constitute an expression of, the policy of the Chamber until it shall have been approved or ratified by the Board of Directors.

b) Ad hoc committees shall be discharged by the president when their work has been completed and their reports accepted, or when, in the opinions of the Board of Directors, it is deemed wise to discontinue the committees.

ARTICLE VII FINANCES

SECTION 1: FUNDS. All money paid to Chamber shall be placed appropriate bank accounts, designated by the Board of Directors.

SECTION 2: DISBURSEMENTS. Upon approval of the budget, the Executive Director is authorized to make disbursements on accounts and expenses provided for in the budget and in accordance with a policy established by the Board of Directors.

SECTION 3: FISCAL YEAR. The fiscal year of the Chamber shall close on December 31.

SECTION 4: BUDGET.

a) As soon as possible after election of the new Board of Directors and officers, the budget committee shall adopt the budget for the coming year and submit it to the Board of Directors for approval. Subject to Board approval, the operating budget may be amended as appropriate during a fiscal year.

b) A budget committee shall be appointed annually by the president. The committee shall from time to time, advise the Board of Directors with respect to the financial policies of the organization. It shall suggest ways and means of conserving and increasing revenues.

SECTION 5: ANNUAL AUDIT. The accounts of the Chamber shall be audited annually as of the close of the fiscal year pursuant to a policy adopted by the Board of Directors.

ARTICLE VIII PARLIAMENTARY PROCEDURE AND SEAL

SECTION 1: PARLIAMENTARY AUTHORITY. The current edition of *Robert's Rules of Order* shall be the final source of authority in all questions of parliamentary procedure when

such rules are not inconsistent with the charter or Bylaws of the Chamber.

SECTION 2: SEAL. The Chamber may use a seal of such design as may be adopted by the Board of Directors.

ARTICLE IX DISSOLUTION


SECTION 1: DISSOLUTION. The Chamber shall use its funds only to accomplish the objectives and purposes specified in these Bylaws, and no part of said funds shall inure, or be distributed, to the members of the Chamber. On dissolution of the Chamber, any funds remaining shall be distributed to one or more regularly organized and qualified charitable, educational, scientific or philanthropic organizations to be selected by the Board of Directors as defined in IRS Section 501(c)(3).

ARTICLE X AMENDMENTS

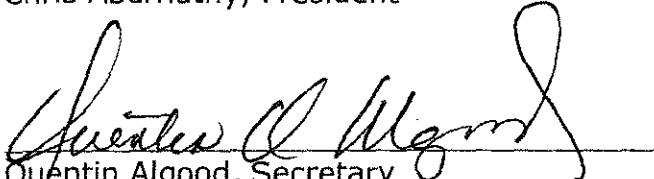
SECTION 1: REVISIONS. These Bylaws may be amended or altered by a majority of the members at any regular or special meeting, providing the notice for the meeting includes the proposals for amendments. Any proposed amendments or alterations shall be submitted to the members and the Board of Directors in writing, at least ten (10) days in advance of the meeting at which they are to be acted upon.

ARTICLE XI CERTIFICATION OF BYLAWS

The foregoing Bylaws of the Greater Wasilla Chamber of Commerce, Inc. were duly adopted at a meeting of the Board of Directors in 1976 and amended as indicated below.
Approved:



Chris Abernathy, President



Quentin Algood, Secretary

Summary of Amendments to Bylaws:

Adopted: May 18, 1976
Amended: March 19, 1986
Amended: October 28, 1986
Amended: February 23, 1987
Amended: March 17, 1990
Amended: June 28, 1994
Amended: November 1997
Amended: November, 2005
Amended: April 29, 2008
Amended: November 17, 2009

GREATER WASILLA CHAMBER OF COMMERCE
OPERATIONAL PROCEEDURES

POLICY #09-01

SUBJECT: Fiscal Controls

REFERENCE: Board Meeting, October 14, 2009 – Introduction
Board Meeting, October 29, 2009 – Adoption

Resolved by the Board of Directors of the Greater Wasilla Chamber of Commerce that the policy regarding Operational Fiscal Controls shall be as follows:

Policy Decisions:

The Board of Directors, Executive Director, all Staff, Volunteers, and Committee Members, shall adhere to the following fiscal controls:

- (A)** Vendor receipts must be provided for any petty cash or cash distribution, and be accompanied by a Petty Cash Report form (attached).
- (B)** Reimbursements for expenditures made from any party's personal funds must be accompanied by a vendor receipt and Expense Report Form (attached). No reimbursement for a single expenditure made from any party's personal funds may be in excess of \$100 without prior, written, Board authorization.
- (C)** Any expenditure for meals or entertainment, including lunches, dinners, or gifts may not exceed \$25 without prior, written, Board authorization. All entertainment expenses must be accompanied by the above Expense Report Form including the names of all persons present and the purpose of the expenditure.
- (D)** All mileage reimbursements as described in the GWCC Employee Handbook must be accompanied by a Mileage Reimbursement form (attached).
- (E)** Any expenditure which, for any reason, does not have an accompanying vendor receipt must be presented to the Board of Directors at the next regularly scheduled Board meeting.

GREATER WASILLA CHAMBER OF COMMERCE
OPERATIONAL PROCEDURES

- (F)** Monthly Reporting: Categorized income and expense statements shall be provided by Staff or the GWCC bookkeeper at each regularly scheduled Board meeting during the year. These reports shall include:
1. Income & Expense Report for the previous month, and year to date
 2. Current Balance Sheet
 3. Previous month's Expenses by Vendor report
 4. Income & Expense report for any Event(s) concluded in the previous month
 5. A current Accounts Payable report
- (G)** Weekly Reporting: A current Balance Sheet shall be provided by Staff or the GWCC bookkeeper to the Executive Director, on the day of each week specified by the Executive Director.
- (H)** Yearly Reporting: Copies of the year end W2, W3, 1099 and 1096 filings, or a report compiling such information, will be provided by Staff or the GWCC Bookkeeper to the Board of Directors for review at the regularly scheduled Board Meeting in the month of February of each year.
- (I)** All active Board Members and the Executive Director shall be authorized signors on any GWCC bank account for the term of their service. All checks made out on any GWCC bank account shall include the signature of at least one (1) board member and a second authorized signor.
- (J)** Payments made on any present or future credit card in the GWCC's name may not be made prior to review of the account statement and written authorization by the Treasurer, or another member of the Board of Directors designated by the Treasurer in his/her absence. Personal charges made on any GWCC charge account is expressly prohibited and may, at the Board's discretion, result in termination.

GREATER WASILLA CHAMBER OF COMMERCE
OPERATIONAL PROCEEDURES

POLICY #09-03

SUBJECT: Annual Audit Processes

REFERENCE: October 29, 2009 – Introduction
November 10, 2009 - Approved

Resolved by the Board of Directors of the Greater Wasilla Chamber of Commerce that the policy regarding performance of the annual internal or external audit of the GWCC books as required by the ByLaws shall be performed under these guidelines:

- (A) The President, at the first meeting of the Board of Directors each year, shall appoint a chairperson of the ad hoc Annual Audit Committee. The Chair shall then appoint no less than 3 additional volunteers to serve on the committee.
- (B) The Annual Audit Committee shall recommend to the Board of Directors each year whether an External or Internal Audit should be completed.
- (C) The Treasurer is responsible for monitoring the activity of the Annual Audit Committee and ensuring the completion of the annual audit of all GWCC accounts for the previous year no later than the 1st day of July.
- (D) In the event of an External Audit, the external auditor contracted with shall be a certified and licensed financial professional in the State of Alaska.
- (E) In the event of an Internal Audit, it shall be completed by the members of the Annual Audit Committee under the following guidelines:
 - a) Purpose – The purpose of the internal audit is to provide an independent, objective review of GWCC finances through a systematic and disciplined evaluation, and to provide recommendations for improvement of the effectiveness of risk management, control, and financial processes.

GREATER WASILLA CHAMBER OF COMMERCE

OPERATIONAL PROCEEDURES

b) Reporting – The Internal Audit Committee shall provide to the Board of Directors, at a minimum, the following information collected through their review:

1. Total Gross Revenue from all sources
2. Total Operational Expenses paid:
 - a. Verified by receipt or documentation
 - b. Without receipt, explanation or historical documentation
 - c. Any expenditure not permitted by ByLaw or Policy
 - d. Any expenditure in excess of budget
 - e. Any losses through oversight or error
3. Net Income or Loss
4. Recommendations for change or improvement of processes

c) Results - The results of the External or Internal Annual Audit shall be presented to the Board of Directors no later than the regularly scheduled meeting for the month of July of each year.

GWCC Events for 2010

This list includes community events that will fulfill our commitment to the City of Wasilla.

2011 Fireworks January

I do not feel that the monies for the 2010 Fireworks can be raised through sponsorship at this time. We are not prepared for this event at this time.

2010 February Wasilla Winter Fest & Games (Fireworks)

This will be a first year event too replace the Iditarod Days venue that has been done in the past. A 2 week event will center on games and events through out the valley. This will support the Houston Pike Derby, basketball tournaments, out house races, Biathlon and much more for the community to Watch, Play & Compete. Chilly Cook-off and golf and a Costume Ball will be hosted by the chamber & the City of Wasilla

2010 February/March Possible Fireworks for Iron Dog or Iditarod re-start

2010 May Lunch with the Mat-Su Miners is a chamber event

2010 May Dinner for a Year Raffle?

2010 June Wasilla Summer Fest & Games Hosted by the GWCC & the City of Wasilla. Summer games at their finest complimenting what our city has to offer. Iditarod Sign up day & BBQ, Fishing with the Mat-Su Anglers, Duck tape Regatta, Dancing till dawn, city marathon and Grill Master Competition, plus much more to come out and enjoy all our community has to offer

2010 July 4th of July Parade Hosted for the City of Wasilla by the GWCC (No Fireworks provided by the GWCC)

2010 Governors Picnic This is a community event. The chamber has a seat at the table to support facilitation.

2010 August Silver Salmon Derby

Community event hosted by the Chamber of Commerce

This is a community event to support our valley and our seasonal business, along with supporting tourists and locals to enjoy our valley streams.

2010 September Lunch with the Alaska Avalanche

September Settlers Bay Golf "last Ball of the Season"

2010 October Murder on the Railroad

This is the GWCC ***ONLY*** true fundraiser.

2010 November GWCC Elections & Annual Meeting

November/December VPA Night?

2010 Winter Fest Fireworks Display +/- \$10K

2010 July 4th Parade +/- \$5K

2010 Governors Picnic +/- \$5K

2011 New Years Fireworks Display +/- \$10K

2011 July 4th Parade +/- \$3K to satisfy judgment in full