



Municipality of Anchorage, Alaska

Single Audit Reports and Supplementary Information

Year Ended December 31, 2016

Municipality of Anchorage, Alaska

Single Audit Reports and Supplementary Information
Year Ended December 31, 2016

Municipality of Anchorage, Alaska

Contents

	Page
Single Audit Section	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1-2
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3-5
Schedule of Expenditures of Federal Awards	6-11
Notes to Schedule of Expenditures of Federal Awards	12-13
Independent Auditor's Report on Compliance for Each Major State Program; Report on Internal Control Over Compliance; and Report on the Schedule of State Financial Assistance Required by the <i>State of Alaska Audit Guide and Compliance Supplement for State Single Audits</i>	14-16
Schedule of State Financial Assistance	17-21
Notes to Schedule of State Financial Assistance	22
Schedule of Findings and Questioned Costs	23-27
Supplementary Information	
Independent Auditor's Report on Supplementary Information	28
Schedules of Revenues and Expenditures - Budget and Actual - State of Alaska Department of Health and Human Services Grants	29-47
Municipality of Anchorage Response to Single Audit (unaudited)	
Summary Schedule of Prior Audit Findings	49
Corrective Action Plan	50



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Municipality of Anchorage, Alaska (Anchorage), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Anchorage's basic financial statements, and have issued our report thereon dated July 31, 2017. Our report includes a reference to other auditors who audited the financial statements of Anchorage Police and Fire Retirement System, as described in our report on Anchorage's financial statements. The financial statements of Anchorage Police and Fire Retirement System were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with Anchorage Police and Fire Retirement System.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs, as items 2016-001, 2016-002 and 2016-003, that we consider to be significant deficiencies.

Compliance and Other Matters

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

Anchorage's Response to Findings

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

Purpose of this Report

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

BDO USA, LLP

Anchorage, Alaska
July 31, 2017



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Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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

Report on Compliance for Each Major Federal Program

We have audited the Municipality of Anchorage, Alaska's (Anchorage) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Anchorage's major federal programs for the year ended December 31, 2016. Anchorage's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Anchorage's basic financial statements include the operations of its component unit, Anchorage School District, which received \$78,618,241 in federal awards which is not included in Anchorage's Schedule of Expenditures of Federal Awards for the year ended December 31, 2016. Our audit, described below, did not include the operations of the Anchorage School District because it was subjected to a separate audit in accordance with the Uniform Guidance, for the year ended June 30, 2016.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Anchorage's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Anchorage's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Anchorage complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

Report on Internal Control Over Compliance

Management of Anchorage is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Anchorage's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Anchorage's internal control over compliance.

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

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Municipality of Anchorage, Alaska as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Anchorage's basic financial statements. We issued our report thereon dated July 31 2017, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

BDO USA, LLP

Anchorage, Alaska

July 31, 2017

Municipality of Anchorage, Alaska
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2016

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Award Amount	Total Federal Expenditures
Department of Agriculture						
Pass-Through Alaska Department of Health & Social Services:						
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557		604-268-1601	\$ -	\$ 1,584,539	\$ 800,024
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557		604-268-1701	-	1,798,318	773,927
Total CFDA 10.557				-	3,382,857	1,573,951
Pass-Through Alaska Department of Natural Resources - Anchorage Fire Department Wildfire Mitigation	10.664		39769	-	249,366	24,898
Pass-Through Alaska Department of Commerce, Community & Economic Development - Forest Service Schools and Roads Cluster FY 16 National Forest Receipts	10.665		None	-	62,763	62,763
Total Department of Agriculture				-	3,694,986	1,661,612
Department of Defense						
JBER Economic Impact Study	12.604	HQ00051510048		-	273,452	206,564
Total Department of Defense				-	273,452	206,564
Department of Health & Human Services						
FDA Field Inspection Equipment Upgrade	93.103	G-MP-1510-03314		-	20,000	20,000
FDA Standard 4-Quality Assurance Program	93.103	G-SP-1510-02921		-	3,000	1,575
2016 FDA Regional Seminar	93.103	G-T-1509-02645		-	3,000	2,171
Total CFDA 93.103				-	26,000	23,746
Pass-Through Alaska Department of Health & Social Services:						
Aging Cluster -						
Nutrition, Transportation and Support Services	93.044		607-309-1602	-	404,695	197,893
Nutrition, Transportation and Support Services	93.044		607-309-1702	-	414,695	189,179
Total CFDA 93.044				-	819,390	387,072
Aging and Disability Resource Centers & Medicare Counseling and Outreach	93.048		607-299-1602	-	41,268	24,127
Aging and Disability Resource Centers & Medicare Counseling and Outreach	93.048		607-299-1702	-	40,000	19,820
Total CFDA 93.048				-	81,268	43,947
Public Health Preparedness and Response for Bioterrorism	93.069		601-290-1601	-	540,650	337,342
Aging and Disability Resource Centers & Medicare Counseling and Outreach	93.071		607-299-1602	-	10,000	5,846
Aging and Disability Resource Centers & Medicare Counseling and Outreach	93.071		607-299-1702	-	10,000	4,955
Total CFDA 93.071				-	20,000	10,801
Public Health Preparedness and Response for Bioterrorism	93.074		601-290-1701	-	457,650	190,257
Public Health Nursing	93.116		601-289-1601	-	90,000	47,558
Public Health Nursing	93.116		601-289-1701	-	90,000	31,780
Total CFDA 93.116				-	180,000	79,338

Municipality of Anchorage, Alaska
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2016

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Pass Through to Subrecipients	Award Amount	Total Federal Expenditures
Department of Health & Human Services Continued						
Pass-Through Alaska Department of Health & Social Services continued:						
Aging and Disability Resource Centers & Medicare Counseling and Outreach	93.234		607-299-1602	\$ -	\$ 4,000	\$ 2,339
Aging and Disability Resource Centers & Medicare Counseling and Outreach	93.234		607-299-1702	-	4,000	1,982
Total CFDA 93.234				-	8,000	4,321
Aging and Disability Resource Centers & Medicare Counseling and Outreach	93.324		607-299-1602	-	40,000	23,386
Aging and Disability Resource Centers & Medicare Counseling and Outreach	93.324		607-299-1702	-	40,000	19,820
Total CFDA 93.324				-	80,000	43,206
TANF Cluster:						
Teen and Unintended Pregnancy Prevention	93.558		601-285-1602	-	75,000	69,052
Teen and Unintended Pregnancy Prevention	93.558		601-285-1702	-	75,000	30,767
Total TANF Cluster				-	150,000	99,819
CCDF Cluster:						
Child Care Licensing	93.575		604-260-1601	-	1,573,379	877,201
Child Care Licensing	93.575		604-260-1701	-	1,576,526	733,737
Total CCDF Cluster				-	3,149,905	1,610,938
Public Health Nursing	93.815		601-289-1701	-	75,000	41,629
Public Health Nursing	93.815		601-289-1601	-	75,000	38,194
Total CFDA 93.815				-	150,000	79,823
HIV/AIDS Prevention	93.940		601-281-1603	-	108,500	66,663
HIV/AIDS Prevention	93.940		601-281-1703	-	88,500	36,957
Total CFDA 93.940				-	197,000	103,620
Total Department of Health & Human Services				-	5,859,863	3,014,230
Department of Homeland Security						
Pass-Through Alaska Department of Military & Veterans Affairs						
2015 Emergency Management Performance Grant	97.042		20EMPG-GY1516	-	160,000	80,000
2016 Emergency Management Performance Grant	97.042		20EMPG-GY16	-	160,000	80,000
Total CFDA 97.042				-	320,000	160,000
2015 State Homeland Security Program	97.067		20SHSP-GY15	-	245,459	30,713
2014 State Homeland Security Program	97.067		14SHSP-GR34094	-	431,988	8,365
2011 Metropolitan Medical Response System Program	97.067		EMW-2011-SS-00053; 11MMRS- GR34076	-	267,609	6,931
Total CFDA 97.067				-	945,056	46,009
Total Department of Homeland Security				-	1,265,056	206,009

Municipality of Anchorage, Alaska
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2016

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Pass Through to Subrecipients	Award Amount	Total Federal Expenditures
Department of Housing & Urban Development, Office of Community Planning & Development						
CDBG - Entitlement Grants Cluster:						
Community Development Block Grant 2016	14.218	B-16-MC-02-0001		\$ 66,937	\$ 1,606,172	\$ 133,878
Community Development Block Grant 2015	14.218	B-15-MC-02-001		403,002	1,613,622	403,002
Community Development Block Grant 2014	14.218	B-14-MC-02-001		349,949	1,691,113	350,473
Community Development Block Grant 2013	14.218	B-13-MC-02-0001		269,204	1,772,393	269,204
Community Development Block Grant 2012	14.218	B-12-MC-02-0001		29,924	1,712,284	29,924
Community Development Block Grant 2010	14.218	B-10-MC-02-0001		-	1,707,768	(54,885)
Community Development Block Grant 2009	14.218	B-09-MC-02-0001		2	2,036,598	208
Community Development Block Grant 2004	14.218	B-04-MC-02-0001		-	2,255,332	(29,607)
Community Development Block Grant 2003	14.218	B-03-MC-02-0001		-	2,330,000	255
Total CDBG - Entitlement Grants Cluster				1,119,018	16,725,282	1,102,452
Emergency Shelter 2016	14.231	E-16-MC-02-0001		-	145,258	66,958
Emergency Shelter 2015	14.231	E-15-MC-02-001		-	150,740	101,483
Emergency Shelter 2014	14.231	E-14-MC-02-001		-	143,987	19,431
Total CFDA 14.231				-	439,985	187,872
HOME Investment Partnership Agreement 2016	14.239	M-16-MC-02-0200		51,243	545,535	115,243
HOME Investment Partnership Agreement 2015	14.239	M-15-MC-03-0200		22,191	530,461	22,191
HOME Investment Partnership Agreement 2013	14.239	M-13-MC-03-0200		-	591,911	(466)
HOME Investment Partnership Agreement 2012	14.239	M-12-MC-02-0200		490,037	628,693	490,037
HOME Investment Partnership Agreement 2008	14.239	M-08-MC-02-0200		-	946,244	16,848
HOME Investment Partnership Agreement 2003	14.239	M-03-MC-02-0200		-	1,114,921	(1,245)
Total CFDA 14.239				563,471	4,357,765	642,608
Pass-Through Alaska Housing Finance Corporation Elderly Case Management at Chugach View and Chugach Manor in Anchorage, Alaska	14.881		Sole Source 16-07 MOA-CSA-16-1	-	198,555	17,958
Section 8 Project-Based Cluster - Elderly Case Management at Chugach View and Chugach Manor in Anchorage, Alaska	14.195		Sole Source 16-07 MOA-CSA-16-1	-	198,555	17,958
Total Department of Housing & Urban Development				1,682,489	21,920,142	1,968,848
Department of the Interior						
Low Impact Development	15.631	F12AC00377		-	80,000	57,008
Ship Creek Water Quality Improvements	15.668	F12AF01006		-	900,000	737,945
South Fork Little Campbell Creek Mitigation of Impacts to Fish Passage	15.668	F12AF01364		-	846,620	6,982
Total CFDA 15.668				-	1,746,620	744,927
Hydrologic Resource Center for Data Collection and Investigation (1/1/15 - 12/31/17)	15.808	G15AC00015		-	291,131	149,500
NPS Iditarod Trail Grant	15.921	H9911050035		-	8,500	430
Challenge Cost Share Grant to Reconstruct the National Historic Iditarod Trail	15.921	H9807060004		-	9,018	(8,500)
Total CFDA 15.921				-	17,518	(8,070)
Pass-Through Alaska Department of Natural Resources Duldida Park Upgrades	15.916		02-00414	-	91,966	80,545
Anchorage Historic Preservation Plan Update	15.904		16002	-	21,736	21,736
Army Housing (Block 13) Historic District National Register Nomination	15.904		15016	-	14,467	9,252
Historic Preservation Fund: Travel & Training Grant	15.904		15034	-	5,051	5,051
Total CFDA 15.904				-	41,254	36,039

Municipality of Anchorage, Alaska
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2016

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Pass Through to Subrecipients	Award Amount	Total Federal Expenditures
Department of the Interior Continued						
Pass-Through Alaska Department of Revenue Federal PILT	15.226		None	\$ -	\$ 666,432	\$ 666,432
Total Department of the Interior				-	2,934,921	1,726,381
Department of Justice						
FY2014 Internet Crimes	16.540	2013-MC-FX-K011		-	477,950	314,314
FY2013 Internet Crimes	16.540	2013-MC-FX-K011		-	241,641	1,058
Total CFDA 16.540				-	719,591	315,372
Justice and Delinquency Prevention	16.543	2016-MC-FX-K006		-	240,445	21,616
FY2016 Bullet Proof Vest Patnership Act	16.607	None		-	132	132
COPS Hiring Program 15	16.710	2015-UL-WX-0038		-	500,000	225,146
COPS Hiring Program 13	16.710	2013-UL-WX-0001		-	500,000	98,004
COPS Hiring Program 14	16.710	2014-UL-WX-0047		-	250,000	80,498
Total CFDA 16.710				-	1,250,000	403,648
Justice Assistance Grant	16.738	2014-DJ-BX-0643		-	417,565	230,347
Justice Assistance Grant	16.738	2013-DJ-BX-0214		-	392,943	6,666
Justice Assistance Grant	16.738	2015-DJ-BX-0672		-	368,234	6,301
Total CFDA 16.738				-	1,178,742	243,314
Forfeiture Funds-All2012	16.922	None		-	3,426,512	135,704
Total Department of Justice				-	6,815,422	1,119,786
Department of Transportation						
Install Runway 5/23 Lighting and Signage	20.106	3-02-0015-067-2016		-	656,250	85,676
Rehabilitate Taxiway Q and Apron, Phase 5	20.106	3-02-0015-066-2016		-	7,500,000	5,791,848
Airport Lighting, Signage and Fencing Improvements, Phase 3	20.106	3-02-0015-063-2015		-	4,781,887	3,625,760
Conduct Aiport Master Plan Study Update, Phase 2	20.106	3-02-0015-061-2014		-	600,000	96,802
Replace Runway Lighting Vault	20.106	3-02-0015-060-2013		-	1,012,500	25
2012 Security Improvements Phase 2	20.106	3-02-0015-058-2012		-	1,580,447	20,447
Airport Lighting, Signage and Fencing Improvements	20.106	3-02-0015-056-2011		-	609,425	60,325
Construction Parallel Taxiway Bravo (Land Acquisition)	20.106	3-02-0015-054-2015		-	1,995,000	110,860
Total CFDA 20.106				-	18,735,509	9,791,743
Federal Transit Cluster:						
FTA 5309 Dimond Center Study	20.500	AK-55-0004		-	3,014,785	150,163
11 5309B VT&CLI 1 Call Center App	20.500	AK-04-0033		-	120,000	114,400
10 5309B Fare Collection Equip	20.500	AK-04-0031		-	750,000	10,424
FTA 5309 Museum Intermodal Facility	20.500	AK-03-0067		-	1,457,667	6,786
2012 SGR Buses & Paratransit	20.500	AK-04-0034		-	1,304,000	76,128
2011 AK-04-0032 Maintenance Facility Roof	20.500	AK-04-0032		-	2,400,000	8
Total CFDA 20.500				-	9,046,452	357,909
2014 FHWA HSIP UMED phase 4	20.507	AK-95-X014		-	1,866,542	119,550
2010 CMAQ FTA Fleet Acq	20.507	AK-95-X007		-	6,940,911	107,226
2014 FTA Sec 5307	20.507	AK-90-X076		-	7,424,563	306,214
2014 FTA 5307PM; ADA; BSI; MSE; IT	20.507	AK-90-X076		-	1,985,786	(12,288)
FY13 5307 PM; Vans; ADA Ops; Shelter	20.507	AK-90-X070		-	1,270,027	487,821
2013 Section 5307 Operating and Capital Assistance	20.507	AK-90-X070		-	3,428,951	1,442
FY12 5307 PM; Vans; ADA Ops; Shelter	20.507	AK-90-X067		-	1,022,742	4,474
Total CFDA 20.507				-	23,939,522	1,014,439
13/14 5339 Bus & Paratransit Vehicles	20.526	AK-34-0001		-	1,096,583	476,450
Total Federal Transit Cluster				-	34,082,557	1,848,798

Municipality of Anchorage, Alaska
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2016

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Pass Through to Subrecipients	Award Amount	Total Federal Expenditures
Department of Transportation Continued						
Transit Service Programs Cluster:						
08/09 5317 New Freedom Mobility Mgt	20.521	AK-57-X004		\$ -	\$ 116,617	\$ 2,098
08/09 5317 New Freedom Mobility Mgt	20.521	AK-57-X004		-	4,622	(1,155)
Total Transit Services Program Cluster				-	121,239	943
Pass-Through Alaska Department of Transportation & Public Facilities						
Highway Planning and Construction Cluster:						
Air Quality Public & Business Awareness						
Education Campaign	20.205		Z588480000	-	574,658	330,824
2016 AMATS Planning	20.205		None	-	1,167,590	1,097,808
Safe Routes to School - 10 Site Planning Grant	20.205		LU20-14-0002	-	70,000	25,834
Anchorage Signal Electronics Upgrades	20.205		52417	-	4,184,620	237,210
AMATS: Spenard Rd: Hillcrest/Minn Ped Imp	20.205		HRO-0001(172)53986	-	950,000	33,558
University Lake Drive Extension (APU)	20.205		HPRL-HPRM-0001(407)59764	-	879,290	(3,253)
AMATS: Anchorage Ridesharing CY2016	20.205		CGRNT00115	-	441,986	237,413
AMATS:Traffic Control Signalization CY2016-CY2018	20.205		CGRNT00093	-	303,612	109,331
AMATS: Transit Marketing Program CY2016-2018	20.205		CGRMT00114	-	420,000	398,039
AMATS: Anchorage Areawide Trails Rehab -						
Benson Pathway	20.205		CFHWY00172	-	290,680	29,538
AMATS: Spenard Road Corridor Strategic Plan	20.205		59105	-	216,866	106,486
AMATS: Traffic Counts 2015-2016	20.205		58975	-	845,776	420,241
AMATS: Anchorage Ridesharing 2015	20.205		58969	-	340,517	16,719
AMATS: Transit Marketing Program 2015	20.205		58968	-	522,869	76,329
AMATS: Freight Mobility Study	20.205		58056	-	228,866	184,986
AMATS: Pedestrian Plan Implementation Project						
(MOA Owned)	20.205		57575	-	482,738	216,757
AMATS: Pedestrian Plan Implementation Project						
(DPT&PF Owned)	20.205		57574	-	469,150	123,990
AMATS: CMAQ Traffic Control Signalization 13-15	20.205		56853	-	922,332	206,359
AMATS: Bicycle Plan Implementation Project						
(MOA Owned)	20.205		56092	-	870,150	213,944
AMATS: Bicycle Plan Implementation Project						
(DOT&PF Owned)	20.205		56083	-	763,900	143,773
AMATS Arterial Roadway Dust Control 2015-2016	20.205		55967	-	346,985	95,810
AMATS: Anchorage Areawide Trails Rehabilitation	20.205		0001521/58464	-	725,000	334,355
2015 AMATS Planning	20.205		None	-	1,140,451	(1,409)
Total Highway Planning and Construction Cluster				-	17,158,036	4,634,642
Sec 5303 FTA Planning - Alaska Community Transit						
Reimbursable Grant	20.505		2525-16-0200	-	658,323	199,272
Sec 5303 FTA Planning - Alaska Community Transit	20.505		2525-14-0100	-	617,683	150,506
Reimbursable Grant				-		
Total CFDA 20.505				-	1,276,006	349,778

Municipality of Anchorage, Alaska
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2016

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Pass Through to Subrecipients	Award Amount	Total Federal Expenditures
Department of Transportation Continued						
Pass-Through Alaska Department of Transportation & Public Facilities Continued						
Highway Safety Cluster:						
Lifesavers National Conference 2016 - Ofc. S. Dunn	20.600		402 PT-16-06-00(D)-3	\$ -	\$ 3,150	\$ 2,021
FFY 2016 Click It or Ticket Enforcement Mobilization	20.600		402 PT-16-06-00(A)-2	-	95,400	95,261
Total CFDA 20.600				-	98,550	97,282
FFY2017 HVE DUI Events	20.616		405d M5HVE-17-01-00(A)-2	-	66,080	47,916
High Visibility Enforcement-DUI	20.616		405d M5HVE-16-01-00(A)-2	-	169,840	145,630
Total CFDA 20.616				-	235,920	193,546
Total Highway Safety Cluster				-	334,470	290,828
Total Department of Transportation				-	71,707,817	16,916,732
Environmental Protection Agency						
Air Quality 105 Basic 2016	66.001	A-01J12501-0		-	52,482	44,582
Air Quality 105 2014	66.001	A-00J82401		-	205,131	358
Total CFDA 66.001				-	257,613	44,940
ANC Air Toxics Monitoring	66.034	XA-00J52401-0		-	72,945	1,373
Pass-Through Alaska Department of Environmental Conservation:						
Alaska Clean Water Fund Loan - Clean Water State Revolving Fund Cluster:						
AWWTF Disinfection Upgrade	66.458		130171	-	8,214,100	917,086
Downtown Pipe Replacement	66.458		130801	-	850,000	3,126
ERWWTF Rehab	66.458		130781	-	11,500,000	3,118,184
Fish Creek Interceptor Rehab	66.458		131401	-	5,000,000	1,798,866
AWWTF Screen Rebuild Auto & AWWTF Headworks HWS Rehal	66.458		130631	-	1,300,000	374,678
Total Alaska Clean Water State Revolving Fund Cluster:				-	26,864,100	6,211,940
Alaska Drinking Water Fund Loans - Drinking Water State Revolving Fund Cluster:						
Calais Subdivision Water Rehab	66.468		130141	-	3,200,000	554,555
ARRC Yard Rehab	66.468		130371	-	2,700,000	1,576,085
Wesleyan Dr-Checkmate to Queen Water Rehab	66.468		131151	-	3,300,000	230,230
Ship Creek Water Treatment Facility Heat Exchanger	66.468		130941	-	8,700,000	1,454,602
Total Alaska Drinking Water State Revolving Fund Cluster:				-	17,900,000	3,815,472
Total Environmental Protection Agency				-	45,094,658	10,073,725
Equal Employment Opportunity Commission						
Direct - FY 16 Equal Employment Opportunity Cases	30.unknown	None		-	81,300	81,300
National Endowment for the Humanities						
Book Bike Grant	45.129	G16-0014		-	5,000	4,423
Institute of Museum & Library Services						
Pass-Through Alaska Department of Education & Early Development						
800# ILL & Reference Backup Service	45.310		ILC-17-703-02	-	50,301	20,133
Ready to Read Resource Center and Early Literacy Outreach FY	45.310		ILC-17-713-01	-	108,713	20,862
Ready to Read Resource Center 2016	45.310		LS-00-15-0002-15	-	115,958	48,124
800# ILL & Reference Backup Service	45.310		LS-00-15-0002-15	-	62,183	16,134
2016 Continuing Education Grants	45.310		None	-	6,500	5,488
Total Institute of Museum & Library Services				-	343,655	110,741
Total Schedule of Expenditures of Federal Awards				\$ 1,682,489	\$ 159,996,272	\$ 37,090,351

Municipality of Anchorage, Alaska

Notes to the Schedule of Expenditures of Federal Awards Year Ended December 31, 2016

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the Municipality of Anchorage, Alaska (Anchorage) excluding its component unit, Anchorage School District, under programs of the federal government for the year ended December 31, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Anchorage, it is not intended to and does not present the financial position, changes in financial position, or cash flows of Anchorage.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. Indirect Cost Rate

Anchorage has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

4. Loan Programs

Anchorage participates in Revolving Loan Funds and Section 108 Loan Guarantee programs sponsored by the Department of Housing and Urban Development - Community Development Block Grants (CDBG). Under these programs, Anchorage issues loans to program participants which may be forgiven over time, or are repaid into the program for the issuance of new loans. Only current year loan drawdowns (new loans issued) are reported on the federal schedule, there are no contingencies noted. At December 31, 2016, Anchorage had the following loan activities:

Program Title	Federal CFDA Number	Outstanding Receivable from Program Participants	Outstanding Payable To HUD	Current Year Expenditures
HOME Investment Partnership Program	14.239	\$ 2,077,236	\$ -	\$ 642,608
Community Development Block Grants - Entitlement Grants	14.218	1,294,427	-	1,102,452
Total		\$ 3,371,663	\$ -	\$ 1,745,060

Municipality of Anchorage, Alaska

Notes to the Schedule of Expenditures of Federal Awards, continued

Anchorage participates in Environmental Protection Agency Loan Programs administered by the State of Alaska. These loan programs provide low-interest funding for Municipalities to conduct relevant water, wastewater, and other solid waste improvement programs. The loans include both State of Alaska and federal funding. The outstanding payable balance shown here reflects the total loan balance payable. Current year drawdowns reflect the federal portion of the current year draw and is reflected on the schedule of expenditures of federal awards. At December 31, 2016, Anchorage had the following loan activities:

Program Title	Federal CFDA Number	Outstanding Payable	Current Year Federal Drawdowns
Clean Water Loan Program	66.458	\$ 91,011,351	\$ 6,211,940
Drinking Water Loan Program	66.468	88,289,286	3,815,472
Total		\$ 179,300,637	\$ 10,027,412

5. Unearned Revenue by Program

Unearned revenue by federal program at December 31, 2016 are as follows:

Program Title	Federal CFDA Number	Unearned Revenue
Community Development Block Grants	14.218	\$ 333,730
Home Investment Partnership Program	14.239	71,040
Airport Improvement Program	20.106	3,417
Highway Planning and Construction	20.205	99,080
Federal Transit Formula Grants	20.507	12,551
Performance Partnership Grants	66.605	28,455
Medical Reserve Corps Small Grant Program	93.008	3,500
Special Programs for the Aging	93.048	3,242
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	2,165
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	58,220
Temporary Assistance for Needy Families	93.558	6,733
Domestic Ebola Supplement to the Epidemiology and Laboratory	93.815	33,371
HIV Prevention Activities Health Department Based	93.940	5,909
Homeland Security Grant Program	97.067	16,170
Total Unearned Revenue		\$ 677,583



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

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

Report on Compliance for Each Major State Program

We have audited the Municipality of Anchorage, Alaska's (Anchorage) compliance with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that could have a direct and material effect on each of Anchorage's major state programs for the year ended December 31, 2016. Anchorage's major state programs are identified in the summary of auditor's results section of the accompanying Schedule of State Financial Assistance.

Anchorage's basic financial statements include the operations of its component unit, Anchorage School District, which received \$463,722,931 in state awards which is not included in the Schedule of State Financial Assistance for the year ended December 31, 2016. Our audit, described below, did not include the operations of the Anchorage School District because it was subjected to a separate audit in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, for the year ended June 30, 2016.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Anchorage's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Those standards and *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Anchorage's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major State Program

In our opinion, Anchorage complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended December 31, 2016.

Report on Internal Control Over Compliance

Management of Anchorage is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Anchorage's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Anchorage's internal control over compliance.

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Municipality of Anchorage, Alaska as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Anchorage's basic financial statements and have issued our report thereon dated July 31, 2017, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors. Our audit was conducted for the purpose of forming opinions on those financial statements that collectively comprise the basic financial statements. The accompanying schedule of State Financial Assistance is presented for purposes of additional analysis as required by *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

BDO USA, LLP

Anchorage, AK
July 31, 2017

Municipality of Anchorage, Alaska
Schedule of State Financial Assistance
Year Ended December 31, 2016

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Administration			
Major Programs:			
FY16 Public Employees' Retirement System	None	\$ 10,701,328	\$ 10,701,328
Alaska Department of Commerce, Community & Economic Development			
Major Programs:			
Fire Department Station 3 Replacement	09-DC-379	6,000,000	1,770,910
Victor Road-Dimond to 100th Ave.	09-DC-564	14,000,000	310,371
100th Avenue Extension Phase II - Minnesota Drive to C Street	11-DC-001	6,000,000	4,105,114
Fire Station #9 Remodel	11-DC-061	5,000,000	1,151,773
Muldoon Community Park	11-DC-111	1,000,000	559,451
Pavement Rehab Matching Program	11-DC-131	5,340,500	634,115
Arlberg Ave Extension	12-DC-250	3,500,000	2,673,960
Eagle River Traffic Mitigation Artillery Road, Eagle River Road, Old Glenn Highway Interchange	12-DC-267	2,500,000	311,119
Port of Anchorage Expansion	12-DC-301	30,000,000	5,638,787
Project 80's Buildings & Infrastructure	12-DC-302	6,000,000	442,292
Chugiak Volunteer Fire and Rescue Department Station #35 Replacement	12-DC-800	6,150,000	382,952
Branche Drive Reconstruction - 74th Avenue to 76th Avenue	13-DC-370	466,750	312,958
South Central Law Enforcement Tactical Range - Phase II	13-DC-493	1,750,000	793,712
ARDSA Residential Pavement Rehabilitation - Mountain View and Muldoon Areas	13-DC-538	3,000,000	517,844
ARDSA - Sand Lake, Bayshore, Klatt, and Oceanview Pavement Rehabilitation	13-DC-539	3,000,000	425,934
ARDSA - Spenard and Turnagain Residential Areas Pavement Rehabilitation	13-DC-540	3,000,000	564,118
Police Department Expansion - Outdoor Storage	13-DC-565	3,800,000	827,825
South Anchorage Sports Park Facility	13-DC-571	2,950,000	1,287,499
Anchorage Museum - Alaska History Gallery Renovation	13-DC-586	5,000,000	501,834
Eklutna Bridge Replacement - Chugach State Park Access	13-DC-592	14,000,000	1,121,280
Pavement Rehabilitation Matching Program	13-DC-598	6,000,000	700,824
Dimond Boulevard Upgrade - Jodphur Road to Sand Lake Road	13-DC-608	7,500,000	5,499,361
Port of Anchorage Expansion	13-GO-001	50,000,000	7,684,684
Chugiak Pedestrian Facility Bill Stephens Drive	14-DC-010	600,000	483,894
Chugiak Volunteer Fire Department Engine Replacement	14-DC-011	450,000	441,000
Design Upgrades to Yosemite Drive	14-DC-013	1,900,000	372,676
Girdwood Volunteer Fire Department Station 41 Renovation	14-DC-020	5,750,000	3,177,686
Hightower Road Upgrade - Alyeska Highway to Community Center	14-DC-021	1,300,000	1,218,763
Little Tree Drive/53rd Avenue Sidewalk - 56th Avenue to Trena Street	14-DC-023	600,000	382,609
Mountain View Drive Pedestrian Lighting Improvements - Taylor Street to Boniface Parkway	14-DC-024	1,000,000	402,591
Senate District K Residential Pavement Rehabilitation	14-DC-034	1,000,000	887,356
Sylvan Drive Improvements	14-DC-038	1,500,000	982,114
U-Med District Northern Access	14-DC-040	20,000,000	665,432
100th Avenue Extension Phase II - Minnesota Drive to C Street	15-DC-005	4,500,000	1,121,818
64th Avenue Upgrade/Reconstruction - Laurel Street to Norm Drive	15-DC-008	2,400,000	755,021
District 25 Residential Road Rehabilitation and Replacements	15-DC-015	2,200,000	718,039
Loussac Renovation	15-DC-023	10,000,000	5,007,944
Senate District F Residential Pavement Rehabilitation	15-DC-029	450,000	405,489
Critical road improvements, safety upgrades, and drainage upgrades in House Districts 13 and 14	15-RR-019	1,786,879	421,161
Capital upgrades, repairs, and renovations to facility systems and infrastructure at Ben Boeke Ice Arena	15-RR-027	6,900,762	6,490,773
Capital upgrades, repairs, and renovations to facility systems and infrastructure at Harry J. McDonald Memorial Center	15-RR-029	3,920,887	342,193
Capital upgrades, repairs, and renovations to facility systems and infrastructure at the Anchorage Museum	15-RR-030	4,901,109	1,975,339
Residential pavement rehabilitation, traffic calming, and pedestrian safety upgrades in House District 19	15-RR-033	4,312,976	940,206
FY 16 Community Revenue Sharing Program	None	9,280,122	9,280,122
Total Major Programs		270,709,985	74,690,943
Non-Major Programs:			
Doil Street Sidewalk/Chugach Estates Sidewalk	06-DC-289/08-RR-015	25,000	24,500
100th Avenue Extension: Minnesota Drive to King Street	07-DC-374	7,000,000	50,820
Dimond Center Intermodal Project Match	07-DC-391	254,674	42,052
District 19 Traffic and Pedestrian Safety	08-DC-438	100,000	1,725
Turnagain Traffic and Pedestrian Safety	08-DC-447	150,000	9,074
Goose Lake Park Building and Boathouse	09-DC-069	56,954	32,951
120th Avenue Pedestrian and Road Safety Upgrade - Oceanview Elem	09-DC-161	118,470	(6,451)
Tudor Ctr Drive Extension - Tudor Rd to 48th Ave	09-DC-199	8,000,000	47,390
Fire Department Station 9 Personal Equipment Locker Installation	09-DC-385	20,000	19,600
Intersection and Traffic Safety Matching Program	09-DC-392	5,000,000	9,525
Loussac Library, Fire, Security and Lighting Upgrades	09-DC-399	2,050,000	100,867
Northeast Anchorage Traffic and Pedestrian Safety	09-DC-407	160,000	85,796
Pavement Rehab Matching Program	09-DC-414	5,000,000	32,504
Rogers Park Area Traffic and Pedestrian Safety	09-DC-420	160,000	72,673
13th Avenue Gateway Element Improvements	11-DC-002	100,000	3,444
42nd Avenue Traffic & Safety Improvements	11-DC-004	1,856	(3,689)
Abbott Loop Traffic Calming Improvements	11-DC-007	120,000	12,742
Aquarian Charter School Emergency Lighting	11-DC-013	20,000	400
Bayshore Elementary School Interactive Whiteboards	11-DC-018	61,000	2,580
Begich Middle School Lighting for Track and Field	11-DC-022	200,000	128,679
Centennial Park Upgrades, Repairs & Improvements	11-DC-032	500,000	19,564
Police Department - Crime Scene Investigation Vehicle	11-DC-049	410,000	6,404
Golden View Drive Intersection and Safety Upgrades - Rabbit Creek Road to Romania Drive	11-DC-067	3,000,000	32,503
Inlet View Elementary School Outdoor Running Track	11-DC-075	24,000	324
Intersection Safety and Congestion Relief Matching Program	11-DC-076	5,000,000	96,209
King Career Center Refrigeration and Freezer Replacements	11-DC-082	50,000	1,312
Klatt Elementary School Sound System Purchase	11-DC-086	30,000	600
Mount Spurr Elementary School Classroom Space Renovations	11-DC-103	35,000	700
Mountain View Elementary School Communication Closet Ventilation (Rm 38)	11-DC-108	50,000	21,569
Nunaka Valley Park Facility Improvement Plan	11-DC-125	34,825	33,375
Russian Jack Elementary School - Playground Equipment	11-DC-142	10,000	200

Municipality of Anchorage, Alaska
Schedule of State Financial Assistance
Year Ended December 31, 2016

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development			
Non-Major Programs, continued:			
Russian Jack Springs Park	11-DC-143	\$ 300,000	\$ 3,797
Steller Secondary School Computer Lab Wiring	11-DC-155	20,000	400
Steller Secondary School Water Heater Replacement	11-DC-160	12,000	240
Toilsome Hill Drive/Glen Alps Road/Canyon Road Improvements Phase II (HD 17-32)	11-DC-168	2,500,000	171,947
Tyson Elementary School Intercom/Bell/Clock System	11-DC-176	123,000	1,710
Anchorage - Wendler Middle School Electric Sign (HD 17-32)	11-DC-177	27,000	20,017
Wonder Park Elementary School Interactive Whiteboards	11-DC-186	99,250	1,985
121st Ave Storm Drain Construction	12-DC-239	1,200,000	50,575
32nd Avenue Upgrade	12-DC-240	4,096,666	33,888
73rd Avenue & 74th Avenue Road Water Line Extension	12-DC-241	1,290,424	(2,435)
Airport Heights Elementary School Building Wide Cable TV Connections	12-DC-245	75,000	73,037
Alpenglow Elementary School CCTV Security System Upgrade	12-DC-247	175,000	41,590
Aquarian Charter School Lighting	12-DC-248	100,000	2,509
Aquarian Charter School Playground Safety Surface Upgrade	12-DC-249	140,000	1,302
Bartlett High School Carpet Replacement	12-DC-252	85,000	4,080
Baxter Elementary School Classroom Furniture Replacement	12-DC-255	95,000	526
Bayshore Elementary School Interactive Display Technology Purchase and Installation	12-DC-256	55,000	431
Branche Drive Reconstruction	12-DC-257	200,000	169,475
Campbell Elementary School Playground Equipment and Safety Surface Upgrades	12-DC-258	250,000	15,896
Chinook Elementary School Window Replacement	12-DC-259	120,000	1,924
Chugiak Senior Center Upgrades	12-DC-262	4,200,000	88,183
Chugiak Volunteer Fire Department Equipment	12-DC-263	100,000	24,733
E/R HS Track & Field Bleachers	12-DC-265	130,000	9
Gladys Wood Elementary School Interactive Display Technology	12-DC-277	65,000	45
Grueing Middle School Gym Lighting Upgrade	12-DC-278	55,000	1,281
Hanshew Middle School Library Upgrade	12-DC-279	176,000	1,261
Hillside Road & Drainage System Rehab	12-DC-281	276,807	32,399
Homestead Elementary School Improvements	12-DC-282	175,000	9,844
Inlet View Elementary School Interactive Display Technology	12-DC-283	75,563	3,600
Kasuun Elementary School CCTV/Security System Upgrade	12-DC-285	175,000	40,695
Klatt Elementary School Interactive Display Technology Purchase and Installation	12-DC-287	125,000	61,889
Mountain View Elementary School Playground Equipment and Safety Surface	12-DC-290	340,000	870
Muldoon Elementary School Interactive Display Technology	12-DC-291	132,000	15,594
Nunaka Valley Elementary School Improvements	12-DC-293	191,000	4,376
Nunaka Valley Elementary School Technology Upgrade	12-DC-294	75,000	19,068
Ocean View Elementary School Interactive Display Technology Purchase and Installation	12-DC-295	210,000	8,927
Pedestrian Safety and Rehab Matching Program	12-DC-297	250,000	601
Pine Street & 4th Avenue Area Storm Reconstruction - DeBarr Road to Boniface Parkway	12-DC-298	978,436	(2,210)
Ptarmigan Elementary School Technology Upgrade	12-DC-303	180,000	7,791
Romig Middle School Interactive Display Technology	12-DC-308	62,500	404
Scenic Park Elementary School CCTV/Security System Upgrade	12-DC-312	175,000	47,817
Self Contained Breathing Apparatus Replacement	12-DC-314	175,000	14,808
South High School Purchase and Install Interactive Display Technology	12-DC-316	470,000	26,484
Spring Hill Elementary School CCTV/Security System Upgrade	12-DC-317	175,000	43,141
Susitna Elementary School CCTV and Security System Upgrade	12-DC-318	175,000	74,346
Susitna Elementary School Interactive Display Technology	12-DC-319	75,000	9,164
Traffic Calming Safety Improvements	12-DC-321	500,000	71,220
Tudor Elementary School Fire Alarm Replacement	12-DC-322	175,000	4,105
West High School Classroom Furniture	12-DC-325	75,000	5,552
West High School Distance Learning Computer Technology	12-DC-326	400,000	27,687
West High School Interactive Display Technology	12-DC-327	62,500	4,691
Wonder Park Elementary School Playground Equipment and Safety Surface	12-DC-330	150,000	24,797
East High School Field Improvements	12-DC-621	2,400,000	148
Service High School Field Turf	12-DC-622	2,100,000	911
Abbott Loop Elementary School Playground Equipment Upgrades	12-DM-003	25,000	12,562
Airport Heights Elementary School Equipment	12-DM-004	20,000	4,102
AVAIL High School Classroom Furniture and Books	12-DM-006	14,500	268
Baxter Elementary School Technology Program	12-DM-009	15,000	2,431
Begich Middle School Musical Instruments	12-DM-011	25,000	1,392
Begich Middle School Physics Equipment	12-DM-012	6,200	984
Chester Valley Elementary School Technology Improvements	12-DM-020	20,000	472
Chugach Optional Elementary School Technology Upgrade	12-DM-022	30,000	163
Creekside Park Elementary School Classroom Equipment	12-DM-025	25,000	24
Creekside Park Elementary School Playground Remodel and Upgrade	12-DM-026	25,000	5,171
Crossroads Landscape Upgrade	12-DM-028	5,000	485
Dimond High School Engineering Academy Expansion	12-DM-030	50,000	16,650
Dimond High School Ventilation System Upgrade	12-DM-031	50,000	20,400
Eagle River Elementary School Cabinet and Cubbie Replacement	12-DM-032	25,000	4,077
Fairview Elementary School Computer Laptop Cart	12-DM-035	40,000	5,995
Girdwood School Furniture Replacement	12-DM-036	50,000	6,929
Gladys Wood Elementary School Partial Walls and Classroom Storage Construction	12-DM-037	48,000	46,301
Hanshew Middle School Gym Renovation	12-DM-041	50,000	3,390
Kasuun Elementary School Computer Lab Equipment Upgrade	12-DM-042	50,000	140
Kasuun Elementary School Sound System	12-DM-044	28,000	328
McLaughlin School Classroom Technology Improvements	12-DM-049	20,000	1,577
Mears Middle School Gym Lighting Upgrade	12-DM-051	35,000	728
North Star Elementary School Interactive Teaching System	12-DM-056	50,000	239
North Star Elementary School Library Upgrades	12-DM-057	25,000	4,480
O'Malley Elementary School Equipment in Support of Technology	12-DM-059	35,000	293
Polaris K-12 School Direct Digital Controls Recalibration	12-DM-060	10,000	143
Polaris School Variable Speed Drive Replacement	12-DM-062	30,000	793
Romig Middle School Scoreboard and Clock Purchase	12-DM-067	30,000	450
Russian Jack Elementary School Computers	12-DM-068	20,000	7,010
Russian Jack Elementary School Student Response System	12-DM-069	12,000	669
SAVE High School Technology Upgrade	12-DM-071	39,000	16,024

Municipality of Anchorage, Alaska
Schedule of State Financial Assistance
Year Ended December 31, 2016

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development			
Non-Major Programs, continued:			
Service High School Repair Leak	12-DM-075	\$ 15,000	\$ 12,011
Spring Hill Elementary School Server and Computers	12-DM-076	30,000	1,012
Spring Hill Elementary School Site Upgrades	12-DM-077	36,000	838
Steller Secondary School Interactive Display Technology	12-DM-078	50,000	3,353
Trailside Elementary School Computer Lab Software	12-DM-081	10,000	1,167
Trailside Elementary School Storage Cabinets	12-DM-082	15,000	683
Tudor Elementary School Flushometer Replacement	12-DM-084	20,000	12,997
Turnagain Elementary School Interactive Display Technology	12-DM-085	50,000	36,380
University Lake Park Safety and Community Enhancements	12-DM-086	48,547	9,205
Whaley Center Nurse's Office Upgrade	12-DM-090	15,000	8,593
William Tyson Elementary School Gym Improvements	12-DM-091	35,000	30,432
William Tyson Elementary School Office Technology Improvements	12-DM-092	20,000	1,155
William Tyson Elementary School Track Installation	12-DM-093	50,000	1,169
Willow Crest Elementary School Education Equipment	12-DM-094	7,400	2,962
Willow Crest Elementary School Interactive Display Technology	12-DM-095	18,000	210
Wonder Park Elementary School Lighting Upgrade	12-DM-097	30,000	450
Wonder Park Elementary School Sound Baffles	12-DM-099	30,000	1,877
U-Med District Plan	12-RR-018	500,000	3,488
Kincaid Park Remediation	12-RR-021	300,000	3,547
Fire Department Water Craft	13-DC-052	71,700	4,415
Transit Fleet Replacement	13-DC-059	21,080	21,080
Hillside Integration Commission for Drainage and Roads	13-DC-124	100,000	9,992
Kincaid Park Ropes Challenge Course	13-DC-198	150,000	140,440
Ben Boeke Ice Arena Upgrades	13-DC-255	200,000	162,314
Reka Drive Southside Separated Pedestrian Facility - Bragaw Street to Pine Street	13-DC-256	200,000	14,890
Fire Department Dispatch Center Improvements	13-DC-297	250,000	3,727
East High School Area Pedestrian and Safety Improvements (Grant Awarded to ASD, MOU with MOA)	13-DC-308	250,000	17,934
Chugiak Birchwood Eagle River Rural Road Service Area Sub-Standard Roads Upgrade	13-DC-375	500,000	77,130
Fish Creek Trail - Northwood Drive to Spenard Road	13-DC-394	575,000	32,032
Fairview Recreation Center Upgrade	13-DC-406	643,000	62,395
Fire Department Fire Engines Replacement	13-DC-410	700,000	3,836
Birchtree/Elmore LRSA Road and Drainage	13-DC-412	750,000	150,118
Clitheroe Center Roof Replacement and Water System Upgrades	13-DC-422	800,000	26,202
Hightower Road Upgrade - Alyeska Highway to Community Center	13-DC-423	800,000	268,853
Northern Lights Boulevard Pedestrian Safety - Lois Drive West to Captain Cook Estates Circle	13-DC-437	920,000	17,739
Cherry Street Upgrade - 32nd Avenue to 36th Avenue Reconstruction	13-DC-441	1,000,000	12,906
Cordova Street Pedestrian and Traffic Safety Improvements - 3rd Avenue to 16th Avenue	13-DC-442	1,000,000	20,363
Egan Center Upgrades	13-DC-443	1,000,000	253,039
Mountain View Drive and McCarrey Street Intersection Safety	13-DC-460	1,100,000	9,921
Birch Road Safety Improvements - O'Malley Road to Naknek Lane	13-DC-464	1,200,000	91,955
CBERRRSA Sand Storage Building	13-DC-465	1,200,000	42,092
Spenard Recreation Center Upgrades	13-DC-466	1,200,000	47,608
Anchorage Football Stadium Building, Turf Replacement	13-DC-475	1,500,000	9,408
Northern Lights Boulevard Surface Rehab - Boniface Parkway to Muldoon Road	13-DC-492	1,700,000	129,437
Fire Station Land Acquisition	13-DC-502	2,000,000	176,739
Foothills East Subdivision Area Street Reconstruction	13-DC-503	2,000,000	3,120
Baxter Road Pavement Rehabilitation -Tudor Road to Northern Lights Boulevard	13-DC-520	2,400,000	39,907
Police Department Digital Equipment	13-DC-529	2,600,000	299,927
Police Department Training Center Roof Replacement	13-DC-530	2,095,673	4,807
Duben Street Upgrade - Muldoon Road to Bolin Street	13-DC-541	3,000,000	200,146
Duben Street Upgrade - Patterson Street East to Muldoon Road	13-DC-542	3,000,000	279,363
Tablelands Subdivision Area Road and Drainage Improvements	13-DC-543	3,000,000	200,421
64th Avenue Upgrade and Reconstruction	13-DC-567	4,000,000	37
A Street and 48th Avenue Extension and Upgrade - 51st Avenue to Cordova Street	13-DC-568	4,000,000	28,352
Ship Creek Access Improvements North C Street to Dam Phase II	13-DC-570	4,000,000	68,697
Sullivan Arena Parking Lot Expansion and Building Upgrades	13-DC-593	5,190,000	15,249
Viburnum Drive - Oakwood and Burlwood Reconstruction	13-DC-613	7,900,000	122,712
Sand Lake Watershed Drinking Water Studies	13-DC-635	250,000	173,964
Northeast Anchorage Trail and Sidewalk Upgrades and Repairs	13-DM-121	30,000	28,295
Fire Department Hurst/Auto Extrication Equipment	13-DM-160	35,000	1,430
27th Avenue Pedestrian Safety - Minnesota Drive to Blueberry St.	14-DC-002	500,000	107,504
78th Avenue Upgrade/Jewel Lake Road to Blackberry Street	14-DC-003	1,000,000	5,238
Autumn Park Estates/Spring Acres Subdivision Repairs and Drainage	14-DC-004	225,000	5,064
Campbell Creek Stormwater Mitigation	14-DC-006	340,000	4,001
Campbell Creek Trail Surface and Safety Improvements	14-DC-007	160,000	101,779
CBERRRSA Sand Storage Building Phase II	14-DC-008	1,200,000	24,333
Chugiak-Eagle River Parks & Recreation Audio, Video and Teleconference System	14-DC-012	75,000	58,370
Eagle River Parks and Recreation Eagle River High School Stadium, Trails, Lighting and Equipment Improvements	14-DC-014	1,440,000	17,017
East Anchorage Community Town Square Park Planning	14-DC-015	500,000	98,484
Fairview Recreation Center Safety Upgrades	14-DC-016	398,000	2,644
Fire Department Emergency Communication and Data Systems Upgrade	14-DC-017	750,000	114,175
Girdwood Road Service Area Road and Drainage Rehabilitation	14-DC-019	250,000	50,992
Intersection Safety and Congestion Relief Matching Program	14-DC-022	1,500,000	118,162
Nunaka Valley Area Street and Pedestrian Upgrades	14-DC-025	800,000	34,365
Pavement Rehab Matching Program (50/50) Local Match	14-DC-027	3,000,000	4,711
Pioneer Drive Upgrade Muldoon Road to Resurrection Drive	14-DC-028	2,400,000	11,521
Senate District G Residential Pavement Rehabilitation	14-DC-031	1,000,000	26,282
Senate District J Residential Pavement Rehabilitation	14-DC-033	1,000,000	20,034
Senate District L Residential Pavement Rehabilitation	14-DC-035	1,500,000	161
Senate District M Residential Pavement Rehabilitation	14-DC-036	2,000,000	158,898
Southcentral Law Enforcement Tactical Range/Construction	14-DC-037	5,000,000	5,976
Bowman Elementary School Pedestrian Improvements (Grant Awarded to ASD, MOU with MOA)	14-DC-180	650,000	31,961
AVAIL Alternative School Library Collection	14-DM-003	5,000	241
Eagle Academy Technology Upgrades	14-DM-006	40,000	5,578
Muldoon Library Materials and Technology	14-DM-007	40,000	401

Municipality of Anchorage, Alaska
Schedule of State Financial Assistance
Year Ended December 31, 2016

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development			
Non-Major Programs, continued:			
Pedestrian Safety Improvements on Zarvis Place	14-RR-019	\$ 55,715	\$ 2,033
Fire Station Number 14 Building Renovation and Equipment Purchase and Installation	14-RR-024	98,000	22,539
Drainage Improvements on Furrow Creek at Clipper Ship Court and Mariner Drive	14-RR-025	49,000	32,233
Improvements and Safety Upgrades at the Intersection on Goldenview Drive from Rabbit Creek to Romania Drive	14-RR-032	3,520,064	92,555
10th Avenue Bike Boulevard - P Street to Medfra Street	15-DC-006	100,000	16,658
11th Avenue and Mael Street Intersection Safety Improvements	15-DC-007	50,000	1,094
Boniface Parkway Pedestrian Improvements - 22nd Avenue to Debarr Road (West Side)	15-DC-010	140,000	13,018
Campbell Airstrip Road Upgrade Mile 0.3 to Mile 0.7 (Pedestrian/Bike Trail)	15-DC-011	300,000	152,490
Campbell Creek Restoration	15-DC-012	45,000	44,100
Chester Creek Flooding - Lagoon to A Street	15-DC-013	400,000	168,672
Chugiak-Eagle River Library Materials and Technology	15-DC-014	40,000	34,365
Foothills East Subdivision Area Street Reconstruction	15-DC-018	3,000,000	187,074
Girdwood Library Materials and Technology	15-DC-019	25,000	19,049
Homestead LRSA Safety & Drainage Upgrades	15-DC-020	460,000	8,899
Klatt Road/Southport Drive Surface Rehabilitation - 100th Avenue to C Street	15-DC-022	1,500,000	29,644
Mountain View Area Alley Paving & Safety Improvements	15-DC-024	250,000	17,722
Muldoon Library Materials and Technology	15-DC-025	40,000	39,200
Pedestrian and Student Safety	15-DC-026	250,000	24,213
Pleasant Valley Subdivision Area Road and Drainage Rehabilitation	15-DC-027	400,000	21,150
Senate District F Residential Pavement Rehabilitation	15-DC-028	1,500,000	15,301
Senate District L Residential Pavement Rehabilitation	15-DC-030	370,000	41,444
West Northern Lights Boulevard at Alaska Railroad Overpass Drainage Improvements	15-DC-033	375,000	154,734
Yosemite Drive Area Drainage and Road Upgrade	15-DC-034	8,000,000	141,281
Drainage and Flood Study in the Prospect Heights Subdivision Area	15-RR-022	100,000	5,593
Capital upgrades, repairs, and renovations to facility systems and infrastructure at the Sullivan Arena	15-RR-026	9,119,004	(32,440)
Capital upgrades, repairs, and renovations to facility systems and infrastructure at Dempsey Anderson Ice Arena	15-RR-028	6,224,409	250,034
Capital upgrades, repairs, and renovations to facility systems and infrastructure at the William A. Egan Civic and Convent	15-RR-031	343,078	257,196
Capital upgrades, repairs, and renovations to facility systems and infrastructure at the Alaska Center for the Performing	15-RR-032	539,122	65,450
Alaska Domestic Violence and Sexual Assault Program	17-RR-002	902,471	23,323
Partnership for a New American Economy	None	9,500	5,350
Total Non-Major Programs		<u>193,282,388</u>	<u>8,578,124</u>
Total Alaska Department of Commerce, Community & Economic Development		<u>463,992,373</u>	<u>83,269,067</u>
Alaska Department of Education & Early Development			
Non-major Programs:			
Public Library Assistance	None	33,250	33,250
Netlender FY 2016	None	9,048	9,048
Total Alaska Department of Education & Early Development		<u>42,298</u>	<u>42,298</u>
Alaska Department of Environmental Conservation			
Non-Major Programs:			
ADEC Hazmat Team Support	None	8,500	8,315
Total Alaska Department of Environmental Conservation		<u>8,500</u>	<u>8,315</u>
Alaska Department of Health & Social Services			
Major Programs:			
Public Health Nursing	601-289-1601	3,113,300	1,636,685
Public Health Nursing	601-289-1701	3,113,300	1,555,716
Human Services Community Matching Grants	605-231-1602	856,587	400,913
Human Services Community Matching Grants	605-231-1702	832,951	357,726
Total Major Programs		<u>7,916,138</u>	<u>3,951,040</u>
Non-Major Programs:			
Aging and Disability Resource Centers & Medicare Counseling and Outreach	607-299-1602	222,350	129,996
Aging and Disability Resource Centers & Medicare Counseling and Outreach	607-299-1702	223,618	110,804
Nutrition, Transportation and Support Services	607-309-1602	230,933	112,932
Nutrition, Transportation and Support Services	607-309-1702	240,933	109,911
Planning and Design for the Alaska Center for Treatment	C05-536-1604	374,960	8,246
Total Non-Major Programs		<u>1,292,794</u>	<u>471,889</u>
Total Alaska Department of Health & Social Services		<u>9,208,932</u>	<u>4,422,929</u>
Alaska Department of Military & Veterans Affairs			
Non-Major Programs:			
2016 Local Emergency Planning Committee Grant	20LEPC-GY16	23,693	13,704
2017 Local Emergency Planning Committee Grant	20LEPC-GY17	22,485	12,553
Total Alaska Department of Military & Veterans Affairs		<u>46,178</u>	<u>26,257</u>
Alaska Department of Revenue			
Major Programs:			
FY 16 Electric Co-op Allocation	None	824,453	824,453
FY 16 Liquor Licensing	None	388,100	388,100
Total Major Programs		<u>1,212,553</u>	<u>1,212,553</u>
Non-Major Programs:			
FY 16 Raw Fish	None	140,845	140,845
Total Alaska Department of Revenue		<u>1,353,398</u>	<u>1,353,398</u>

Municipality of Anchorage, Alaska
Schedule of State Financial Assistance
Year Ended December 31, 2016

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Transportation & Public Facilities			
Major Programs:			
FY 16 Traffic Signal Management	None	\$ 1,975,461	\$ 1,975,461
APD Impaired Driver Enforcement Unit	154AL-15-01-00(A); New Grant # Pending	1,570,360	558,811
Total Major Programs		3,545,821	2,534,272
Non-Major Programs:			
Alaska Community Transit Reimbursable Grant (Legislative AMC Grants)	2525-16-0100	168,750	168,750
Alaska Community Transit Reimbursable Grant	2557-14-0100	63,965	63,965
Alaska Community Transit Reimbursable Grant	2557-14-0100	46,780	26,879
Airport Lighting, Signage and Fencing Improvements	3-02-0015-056-2011/ 55588 LC 30155041	16,038	1,588
Improve Airport Lighting, Signage, and Fence Upgrades	3-02-0015-058-2012/ 55595 LC 30424541	52,681	681
Replace Runway Lighting Vault	3-02-0015-060-2013/ 57346 LC 30494541	33,750	1
Conduct Airport Master Plan Study Update, Phase 2	3-02-0015-061-2014	20,000	3,227
Anchorage Signal Electronics Upgrade	52417	415,380	23,546
Toilsome Hill Drive/Glen Alps Road/Canyon Road Improvements	53166	1,390,345	144,481
Chugiak Interim Pedestrian Facilities	57303	220,000	62,233
Construction Parallel Taxiway Bravo (Land Acquisition)	CGRNT00081	66,500	3,695
Airport Lighting, Signage and Fencing Improvements, Phase 3	CGRNT00082	125,839	95,415
NPDES Storm Water Permit Application 2011	None	2,500,000	175,155
Emergency Traffic Control Devices	None	200,000	1,662
FY 16 TORA Anchorage/Eagle River Area Street Cleaning	None	165,026	165,026
Total Non-Major Programs		5,485,054	936,304
Total Alaska Department of Transportation & Public Facilities		9,030,875	3,470,576
Alaska Mental Health Trust Authority			
Non-Major Programs:			
Housing & Homeless Services Coordinator (FY17)	GIFTS ID: 7365	178,200	92,752
Justice: Crisis Intervention Training -September & December (FY16)	GIFTS ID: 1427.07	40,495	16,224
Total Alaska Mental Health Trust Authority		218,695	108,976
Alaska Department of Public Safety			
Non-Major Programs:			
SART AST Reimbursement	None	79,917	79,917
Total Alaska Department of Public Safety		79,917	79,917
Total Schedule of State Financial Assistance		\$ 494,682,494	\$ 103,483,061

Municipality of Anchorage, Alaska

Notes to Schedule of State Financial Assistance Year Ended December 31, 2016

1. Basis of Presentation

The accompanying Schedule of State Financial Assistance (the "Schedule") includes the state grant activity of the Municipality of Anchorage, Alaska (Anchorage) excluding its component unit, Anchorage School District, for the year ended December 31, 2016. The information in this schedule is presented in accordance with the requirements of *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the schedule presents only a selected portion of the operations of Anchorage, it is not intended to and does not present the financial position, changes in financial position, or cash flows of Anchorage.

2. Summary of Significant Accounting Policies

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

3. PERS On-behalf

The City has recorded \$10,701,328 in PERS On-behalf payments in the Schedule of State Financial Assistance. This represents the PERS relief payments appropriated and transferred into the plan during calendar year 2016. In the governmental fund financial statements, on-behalf revenue and expenditures have been recognized in their proportional share of on-behalf payments within the calendar year under audit. However, in the full accrual financial statements (the government-wide and enterprise fund financial statements), GASB 68 provisions prescribe that on-behalf pension contributions in a special funding situation may only be recognized during the measurement period in which the plan recognizes the contributions. For the Municipality of Anchorage, the PERS plan measurement period is July 1, 2015 through June 30, 2016, creating a six-month timing difference between the cash contribution and revenue and expense recognition by the Municipality in those funds. As a result of these perspective and timing differences, amounts reported on the financial statements do not agree to the amount reported on the Schedule of State Financial Assistance.

Municipality of Anchorage, Alaska

Schedule of Findings and Questioned Costs
Year Ended December 31, 2016

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:
Material weakness(es) identified?

yes no
(none reported)

Significant deficiency(ies) identified?

yes

Noncompliance material to financial statements noted?

yes no

Federal Awards

Internal control over major federal programs:
Material weakness(es) identified?

yes no
(none reported)

Significant deficiency(ies) identified?

yes

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

yes no

Identification of major federal programs:

<i>CFDA Number</i>	<i>Name of Federal Program or Cluster</i>
20.106	Airport Improvement Program
20.205	Highway Planning and Construction Cluster
20.500/20.507/20.526	Federal Transit Cluster

Dollar threshold used to distinguish between Type A and Type B programs:

\$1,112,710

Auditee qualified as low-risk auditee?

yes no

Municipality of Anchorage, Alaska

Schedule of Findings and Questioned Costs, continued Year Ended December 31, 2016

Finding 2016-002	Accounts Receivable Reconciliation - Significant Deficiency
<i>Criteria or specific requirement</i>	Government Auditing Standards states “management is responsible for establishing and maintaining effective internal control to help ensure that appropriate goals and objectives are met; using resources efficiently, economically, effectively, and equitably, and safe guarding resources; following laws and regulations; and ensuring that management and financial information is reliable and properly reported.” Internal controls over financial reporting, should allow management to prevent, or detect and correct misstatements on a timely basis.
<i>Condition</i>	Accounts receivable and revenue balances were improperly recorded.
<i>Context</i>	Errors in the interface between the CIS billing module and the general ledger have resulted in the duplication of adjustments to accounts receivable since the introduction of the billing module.
<i>Effect</i>	Accounts receivable and revenue have been understated in the Water Utility and Wastewater Utility Enterprise funds. Between the two funds, accounts receivable and revenue are understated by \$1.8 million and \$2.0 million, respectively.
<i>Cause</i>	Although management had in place controls to review accounts receivable balances, management did not have in place functioning controls to review the accuracy of the adjustments made when converting balances from the billing module into the general ledger.
<i>Recommendation</i>	We encourage management to review the interface between the billing module and the general ledger system and ensure any adjustments in either system are properly supported.
<i>Views of responsible officials and planned corrective actions</i>	Management concurs with the finding. See the Corrective Action Plan.

Municipality of Anchorage, Alaska

Schedule of Findings and Questioned Costs, continued Year Ended December 31, 2016

Finding 2016-003

**Accuracy of Schedule of Expenditures and Federal Awards -
Significant Deficiency**

<i>Criteria or specific requirement</i>	Government Auditing Standards states “management is responsible for establishing and maintaining effective internal control to help ensure that appropriate goals and objectives are met; using resources efficiently, economically, effectively, and equitably, and safe guarding resources; following laws and regulations; and ensuring that management and financial information is reliable and properly reported.” Internal controls over financial reporting, should allow management to prevent, or detect and correct misstatements on a timely basis.
<i>Condition</i>	The <i>Schedule of Expenditures of Federal Awards</i> was not accurate; federal grant revenue and accounts receivable were overstated.
<i>Context</i>	Financial activity for the year related to a public transit project was mistakenly recorded as federal grant revenue and included on the <i>Schedule of Expenditures of Federal Awards</i> despite the absence of a signed and active grant award.
<i>Effect</i>	\$3.07 million in federal grant revenue and accounts receivable was erroneously reported in the Federal Grants special revenue fund and listed on the <i>Schedule of Expenditures of Federal Awards</i> .
<i>Cause</i>	Proper communication between the MOA Public Transit Department and MOA Central Accounting did not occur. Neither party fully understood the status of the underlying multi-party agreement.
<i>Recommendation</i>	We encourage management to review its inter-department communication procedures, and ensure that all expenditures reported on the <i>Schedule of Expenditures of Federal Awards</i> have official, active grant agreements before recording grant revenue.
<i>Views of responsible officials and planned corrective actions</i>	Management concurs with the finding. See the Corrective Action Plan.

Municipality of Anchorage, Alaska

Schedule of Findings and Questioned Costs, continued Year Ended December 31, 2016

Section III - Federal Award Findings and Questioned Costs

There were no findings and questioned costs for federal awards (as defined in Title 2 CFR 200.516) that are required to be reported.

Section IV - State Award Findings and Questioned Costs

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



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Independent Auditor's Report on Supplementary Information

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

Our audits of the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Municipality of Anchorage, Alaska (Anchorage) were conducted for the purpose of forming an opinion on those statements as a whole. The supplementary information presented in the following section of this report is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audits of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

BDO USA, LLP

Anchorage, AK
July 31, 2017

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
HIV/AIDS Prevention
601-281-1603
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2016

	Fiscal Year Ending December 31, 2015	Fiscal Year Ending December 31, 2016	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	-
Federal passed through the State of Alaska	41,837	66,663	108,500	108,500	-
Total revenues	\$ 41,837	\$ 66,663	\$ 108,500	\$ 108,500	\$ -
Expenditures:					
Direct costs:					
Personal services	\$ 32,269	\$ 47,334	\$ 79,603	\$ 79,568	\$ (35)
Other operating costs	3,912	10,868	14,780	14,780	-
Total direct costs	36,181	58,202	94,383	94,348	(35)
Indirect costs	5,656	8,461	14,117	14,152	35
Total expenditures	\$ 41,837	\$ 66,663	\$ 108,500	\$ 108,500	\$ -

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
HIV/AIDS Prevention
601-281-1703
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2017

	Fiscal Year Ending December 31, 2015	Fiscal Year Ending December 31, 2016	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	-
Federal passed through the State of Alaska	-	36,957	36,957	88,500	(51,543)
Total revenues	-	36,957	36,957	88,500	(51,543)
Expenditures:					
Direct costs:					
Personal services	-	27,088	27,088	70,192	43,104
Other operating costs	-	5,049	5,049	6,765	1,716
Total direct costs	-	32,137	32,137	76,957	44,820
Indirect costs	-	4,820	4,820	11,543	6,723
Total expenditures	\$ -	\$ 36,957	\$ 36,957	\$ 88,500	\$ 51,543

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Teen and Unintended Pregnancy Prevention
601-285-1602
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2016

	Fiscal Year Ending December 31, 2015	Fiscal Year Ending December 31, 2016	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	-
Federal passed through the State of Alaska	5,946	69,052	74,998	75,000	(2)
Total revenues	5,946	69,052	74,998	75,000	(2)
Expenditures:					
Direct costs:					
Personal services	760	51,897	52,657	50,100	(2,557)
Other operating costs	2,237	10,322	12,559	15,117	2,558
Total direct costs	2,997	62,219	65,216	65,217	1
Indirect costs	2,949	6,833	9,782	9,783	1
Total expenditures	\$ 5,946	\$ 69,052	\$ 74,998	\$ 75,000	\$ 2

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Teen and Unintended Pregnancy Prevention
601-285-1702
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2017

	Fiscal Year Ending December 31, 2015	Fiscal Year Ending December 31, 2016	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	-
Federal passed through the State of Alaska	-	30,767	30,767	75,000	(44,233)
Total revenues	-	30,767	30,767	75,000	(44,233)
Expenditures:					
Direct costs:					
Personal services	-	18,345	18,345	46,931	28,586
Other operating costs	-	8,409	8,409	18,287	9,878
Total direct costs	-	26,754	26,754	65,218	38,464
Indirect costs	-	4,013	4,013	9,782	5,769
Total expenditures	\$ -	\$ 30,767	\$ 30,767	\$ 75,000	\$ 44,233

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Public Health Nursing
601-289-1601
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2016

	Fiscal Year Ending December 31, 2015	Fiscal Year Ending December 31, 2016	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ 1,476,615	\$ 1,636,685	\$ 3,113,300	\$ 3,113,300	\$ -
Federal passed through the State of Alaska	79,248	85,752	165,000	165,000	-
Total revenues	1,555,863	1,722,437	3,278,300	3,278,300	-
Expenditures:					
Direct costs:					
Personal services	1,238,738	1,395,442	2,634,180	2,629,126	(5,054)
Other operating costs	108,204	114,533	222,737	221,570	(1,167)
Total direct costs	1,346,942	1,509,975	2,856,917	2,850,696	(6,221)
Indirect costs	208,921	212,462	421,383	427,604	6,221
Total expenditures	\$ 1,555,863	\$ 1,722,437	\$ 3,278,300	\$ 3,278,300	\$ -

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Public Health Nursing
601-289-1701
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2017

	Fiscal Year Ending December 31, 2015	Fiscal Year Ending December 31, 2016	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ 1,555,716	\$ 1,555,716	\$ 3,113,300	\$ (1,557,584)
Federal passed through the State of Alaska	-	73,409	73,409	165,000	(91,591)
Total revenues	-	1,629,125	1,629,125	3,278,300	(1,649,175)
Expenditures:					
Direct costs:					
Personal services	-	1,310,058	1,310,058	2,704,317	1,394,259
Other operating costs	-	107,713	107,713	146,379	38,666
Total direct costs	-	1,417,771	1,417,771	2,850,696	1,432,925
Indirect costs	-	211,354	211,354	427,604	216,250
Total expenditures	\$ -	\$ 1,629,125	\$ 1,629,125	\$ 3,278,300	\$ 1,649,175

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Public Health Preparedness and Response for Bioterrorism
601-290-1601
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2016

	Fiscal Year Ending December 31, 2015	Fiscal Year Ending December 31, 2016	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	-
Federal passed through the State of Alaska	202,449	337,342	539,791	540,650	(859)
Total revenues	202,449	337,342	539,791	540,650	(859)
Expenditures:					
Direct costs:					
Personal services	134,290	172,773	307,063	306,163	(900)
Other operating costs	46,782	117,539	164,321	163,967	(354)
Total direct costs	181,072	290,312	471,384	470,130	(1,254)
Indirect costs	21,377	47,030	68,407	70,520	2,113
Total expenditures	\$ 202,449	\$ 337,342	\$ 539,791	\$ 540,650	\$ 859

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Public Health Preparedness and Response for Bioterrorism
601-290-1701
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2017

	Fiscal Year Ending December 31, 2015	Fiscal Year Ending December 31, 2016	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	-
Federal passed through the State of Alaska	-	190,257	190,257	457,650	(267,393)
Total revenues	-	190,257	190,257	457,650	(267,393)
Expenditures:					
Direct costs:					
Personal services	-	153,308	153,308	326,056	172,748
Other operating costs	-	12,531	12,531	71,900	59,369
Total direct costs	-	165,839	165,839	397,956	232,117
Indirect costs	-	24,418	24,418	59,694	35,276
Total expenditures	\$ -	\$ 190,257	\$ 190,257	\$ 457,650	\$ 267,393

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Child Care Licensing
604-260-1601
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2016

	Fiscal Year Ending December 31, 2015	Fiscal Year Ending December 31, 2016	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	-
Federal passed through the State of Alaska	672,593	877,201	1,549,794	1,573,379	(23,585)
Total revenues	672,593	877,201	1,549,794	1,573,379	(23,585)
Expenditures:					
Direct costs:					
Personal services	571,306	704,961	1,276,267	1,281,395	5,128
Other operating costs	11,202	60,178	71,380	86,761	15,381
Total direct costs	582,508	765,139	1,347,647	1,368,156	20,509
Indirect costs	90,085	112,062	202,147	205,223	3,076
Total expenditures	\$ 672,593	\$ 877,201	\$ 1,549,794	\$ 1,573,379	\$ 23,585

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Child Care Licensing
604-260-1701
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2017

	Fiscal Year Ending December 31, 2015	Fiscal Year Ending December 31, 2016	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	-
Federal passed through the State of Alaska	-	733,737	733,737	1,576,526	(842,789)
Total revenues	-	733,737	733,737	1,576,526	(842,789)
Expenditures:					
Direct costs:					
Personal services	-	621,563	621,563	1,340,324	718,761
Other operating costs	-	16,487	16,487	30,569	14,082
Total direct costs	-	638,050	638,050	1,370,893	732,843
Indirect costs	-	95,687	95,687	205,633	109,946
Total expenditures	\$ -	\$ 733,737	\$ 733,737	\$ 1,576,526	\$ 842,789

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
604-268-1601
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2016

	Fiscal Year Ending December 31, 2015	Fiscal Year Ending December 31, 2016	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	-
Federal passed through the State of Alaska	696,467	800,024	1,496,491	1,584,539	(88,048)
Total revenues	696,467	800,024	1,496,491	1,584,539	(88,048)
Expenditures:					
Direct costs:					
Personal services	588,514	628,258	1,216,772	1,227,748	10,976
Other operating costs	14,899	69,626	84,525	150,114	65,589
Total direct costs	603,413	697,884	1,301,297	1,377,862	76,565
Indirect costs	93,054	102,140	195,194	206,677	11,483
Total expenditures	\$ 696,467	\$ 800,024	\$ 1,496,491	\$ 1,584,539	\$ 88,048

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
604-268-1701
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2017

	Fiscal Year Ending December 31, 2015	Fiscal Year Ending December 31, 2016	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	-
Federal passed through the State of Alaska	-	773,927	773,927	1,798,318	(1,024,391)
Total revenues	-	773,927	773,927	1,798,318	(1,024,391)
Expenditures:					
Direct costs:					
Personal services	-	633,815	633,815	1,433,666	799,851
Other operating costs	-	39,204	39,204	130,089	90,885
Total direct costs	-	673,019	673,019	1,563,755	890,736
Indirect costs	-	100,908	100,908	234,563	133,655
Total expenditures	\$ -	\$ 773,927	\$ 773,927	\$ 1,798,318	\$ 1,024,391

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Human Services Community Matching Grants
605-231-1602
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2016

	Fiscal Year Ending December 31, 2015	Fiscal Year Ending December 31, 2016	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ 455,674	\$ 400,913	\$ 856,587	\$ 856,587	\$ -
Federal passed through the State of Alaska		-	-	-	-
Total revenues	455,674	400,913	856,587	856,587	-
Expenditures:					
Direct costs:					
Personal services	-	-	-	-	-
Other operating costs	436,836	378,961	815,797	815,797	-
Total direct costs	436,836	378,961	815,797	815,797	-
Indirect costs	18,838	21,952	40,790	40,790	-
Total expenditures	\$ 455,674	\$ 400,913	\$ 856,587	\$ 856,587	\$ -

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Human Services Community Matching Grants
605-231-1702

Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2017

	Fiscal Year Ending December 31, 2015	Fiscal Year Ending December 31, 2016	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ 357,726	\$ 357,726	\$ 832,951	\$ (475,225)
Federal passed through the State of Alaska	-	-	-	-	-
Total revenues	-	357,726	357,726	832,951	(475,225)
Expenditures:					
Direct costs:					
Personal services	-	-	-	-	-
Other operating costs	-	338,514	338,514	793,287	454,773
Total direct costs	-	338,514	338,514	793,287	454,773
Indirect costs	-	19,212	19,212	39,664	20,452
Total expenditures	\$ -	\$ 357,726	\$ 357,726	\$ 832,951	\$ 475,225

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Aging and Disability Resource Centers and Medicare Counseling and Outreach
607-299-1602
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2016

	Fiscal Year Ending December 31, 2015	Fiscal Year Ending December 31, 2016	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ 92,354	\$ 129,996	\$ 222,350	\$ 222,350	\$ -
Federal passed through the State of Alaska	39,570	55,698	95,268	95,268	-
Total revenues	131,924	185,694	317,618	317,618	-
Expenditures:					
Direct costs:					
Personal services	69,289	93,535	162,824	158,096	(4,728)
Other operating costs	49,347	65,670	115,017	118,094	3,077
Total direct costs	118,636	159,205	277,841	276,190	(1,651)
Indirect costs	13,288	26,489	39,777	41,428	1,651
Total expenditures	\$ 131,924	\$ 185,694	\$ 317,618	\$ 317,618	\$ -

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Aging and Disability Resource Centers and Medicare Counseling and Outreach
607-299-1702
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2017

	Fiscal Year Ending December 31, 2015	Fiscal Year Ending December 31, 2016	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ 110,804	\$ 110,804	\$ 223,618	\$ (112,814)
Federal passed through the State of Alaska	-	46,577	46,577	94,000	(47,423)
Total revenues	-	157,381	157,381	317,618	(160,237)
Expenditures:					
Direct costs:					
Personal services	-	89,461	89,461	173,327	83,866
Other operating costs	-	48,277	48,277	102,856	54,579
Total direct costs	-	137,738	137,738	276,183	138,445
Indirect costs	-	19,643	19,643	41,435	21,792
Total expenditures	\$ -	\$ 157,381	\$ 157,381	\$ 317,618	\$ 160,237

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Nutrition, Transportation and Support Services
607-309-1602
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2016

	Fiscal Year Ending December 31, 2015	Fiscal Year Ending December 31, 2016	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ 118,001	\$ 112,932	\$ 230,933	\$ 230,933	\$ -
Federal passed through the State of Alaska	206,802	197,893	404,695	404,695	-
Total revenues	324,803	310,825	635,628	635,628	-
Expenditures:					
Direct costs:					
Personal services	-	-	-	-	-
Other operating costs	310,825	310,825	621,650	621,650	-
Total direct costs	310,825	310,825	621,650	621,650	-
Indirect costs	13,978	-	13,978	13,978	-
Total expenditures	\$ 324,803	\$ 310,825	\$ 635,628	\$ 635,628	\$ -

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Nutrition, Transportation and Support Services
607-309-1702
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2017

	Fiscal Year Ending December 31, 2015	Fiscal Year Ending December 31, 2016	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ 109,910	\$ 109,910	\$ 240,933	\$ (131,023)
Federal passed through the State of Alaska	-	189,179	189,179	414,695	(225,516)
Total revenues	-	299,089	299,089	655,628	(356,539)
Expenditures:					
Direct costs:					
Personal services	-	-	-	-	-
Other operating costs	-	285,982	285,982	642,521	356,539
Total direct costs	-	285,982	285,982	642,521	356,539
Indirect costs	-	13,107	13,107	13,107	-
Total expenditures	\$ -	\$ 299,089	\$ 299,089	\$ 655,628	\$ 356,539

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Planning and Design for the Alaska Center for Treatment
C05-536-1604
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2019

	Fiscal Year Ending December 31, 2015	Fiscal Year Ending December 31, 2016	Total Expenditures	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ 8,246	\$ 8,246	\$ 374,960	\$ (366,714)
Federal passed through the State of Alaska	-	-	-	-	-
Total revenues	-	8,246	8,246	374,960	(366,714)
Expenditures:					
Direct costs:					
Personal services	-	-	-	30,000	30,000
Other operating costs	-	-	-	310,873	310,873
Total direct costs	-	-	-	340,873	340,873
Indirect costs	-	8,246	8,246	34,087	25,841
Total expenditures	\$ -	\$ 8,246	\$ 8,246	\$ 374,960	\$ 366,714

See accompanying auditor's report.

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Municipality of Anchorage Response to Single Audit (Unaudited)



Municipality of Anchorage

Ethan Berkowitz, Mayor

MUNICIPALITY OF ANCHORAGE

Summary Schedule of Prior Audit Findings Year Ended December 31, 2016

Financial Statement Findings

Finding 2015-001 Timely Close and Review - Port Major Fund - Significant Deficiency

Finding: Not all accounts were fully closed and reconciled prior to the audit. Certain accounts, which were closed and adjusted, contained posting errors. Other accounts did not have adequate supporting schedules prepared or available during fieldwork.

Status During 2016 efforts were made by management to correct the timeliness in closing the year end books and records. Significant improvements were made in 2016. Management is still working on creating an effective internal control environment for all financial reporting areas.

Finding 2015-002 Completeness of State Schedule of Financial Assistance and Schedule of Expenditures of Federal Awards - Significant Deficiency

Finding: The *State Schedule of Financial Assistance* and *Schedule of Expenditures of Federal Awards* were incomplete. Financial activity related to State of Alaska Department of Environmental Conservation Clean Water and Drinking Water loans and grants was not communicated in a timely manner to the MOA Central Accounting.

Status During 2016, AWWU worked to make sure all loans and grants were timely communicated to MOA Central Accounting.

