



MUNICIPALITY OF ANCHORAGE, ALASKA
FEDERAL AND STATE OF ALASKA
SINGLE AUDIT REPORTS AND SCHEDULES

*For the fiscal year ended
December 31, 2019*





Municipality of Anchorage, Alaska

Single Audit Reports and Supplementary Information

Year Ended December 31, 2019

Municipality of Anchorage, Alaska

Single Audit Reports and Supplementary Information
Year Ended December 31, 2019

Municipality of Anchorage, Alaska

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the 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, 2019, and the related notes to the financial statements, which collectively comprise Anchorage's basic financial statements, and have issued our report thereon dated July 27, 2020. Our report included a reference to other auditors who audited the financial statements of the Anchorage Police and Fire Retirement System, as described in our report on Anchorage's financial statements. The financial statements of the 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 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 a 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weakness. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results 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 27, 2020



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, 2019. 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 expended \$88,531,402 in federal awards which is not included in Anchorage's schedule of expenditures of federal awards during the year ended December 31, 2019. 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, 2019.

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.

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, 2019.

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 a 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 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, 2019, and the related notes to the financial statements, which collectively comprise Anchorage's basic financial statements. We issued our report thereon dated July 27, 2020, 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 expenditures 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 27, 2020

Municipality of Anchorage
 Schedule of Expenditures of Federal Awards
 Year Ended December 31, 2019

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	CFDA No.	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Award Amount	Expenditures
Department of Agriculture						
Pass-Through Alaska Department of Health & Social Services						
SNAP Cluster -						
Supplemental Nutrition Assistance Program Education	10.561		604-271-20002		\$ 124,428	\$ 4,103
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557		604-268-19001		1,552,828	760,371
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557		604-268-20001		1,559,315	707,005
Total CFDA 10.557					3,112,143	1,467,376
Pass-Through Alaska Department of Natural Resources						
Anchorage Fire Department Wildfire Mitigation	10.664		39769		249,366	6,116
Anchorage Fire Department Wildfire Mitigation	10.664		399170		270,000	56,909
Total CFDA 10.664					519,366	63,025
Pass-Through Alaska Department of Commerce, Community & Economic Development -						
Forest Service Schools and Roads Cluster: Schools and Roads - Grants to States						
FY19 National Forest Receipts	10.665		None		65,258	65,258
Total Department of Agriculture					3,821,195	1,599,762

Municipality of Anchorage

Schedule of Expenditures of Federal Awards, continued

Year Ended December 31, 2019

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	CFDA No.	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Award Amount	Expenditures
Department of Health & Human Services						
Food and Drug Administration Research:						
FDA Pacific Regional Retail Food Seminar	93.103	G-T-1810-06252			\$ 3,000	\$ 3,000
FDA New Temporary Event Vendors	93.103	G-SP-1810-06631			3,000	3,000
FDA FD204 Temporary Food Establishments	93.103	G-T-1908-07221			3,426	2,983
Total CFDA 93.103					9,426	8,983
Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations						
Step It Up: Action Institute to Increase Walking and Walkability	93.424	SNU380T000225-05			6,804	1,504
Pass-Through Alaska Department of Health & Social Services:						
Aging Cluster - Special Programs for the Aging, Title III, Part B						
Grants for Supportive Services and Senior Centers:						
Nutrition, Transportation and Support Services	93.044		607-309-20003		438,148	116,921
Nutrition, Transportation and Support Services	93.044		607-309-19003		426,837	98,906
Total Aging Cluster					864,985	215,827
Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements:						
2020 Public Health Emergency Preparedness	93.069		601-299-20003		455,210	221,802
2019 Public Health Emergency Preparedness	93.074		601-299-19003		455,954	253,934
Total Preparedness Aligned Cooperative Agreements					911,164	475,736
Project Grants and Cooperative Agreements for Tuberculosis Control Programs:						
Public Health Nursing	93.116		601-289-20001		128,600	65,945
Public Health Nursing	93.116		601-289-19001		128,600	65,298
Total CFDA 93.116					257,200	131,243

Municipality of Anchorage

Schedule of Expenditures of Federal Awards, continued
Year Ended December 31, 2019

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	CFDA No.	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Award Amount	Expenditures
Department of Health & Human Services, continued						
Pass-Through Alaska Department of Health & Social Services, continued:						
Family Planning Services -						
Title X Clinical Family Planning Service	93.217		601-301-19001		\$ 180,000	\$ 111,141
TANF Cluster:						
Teen and Unintended Pregnancy Prevention	93.558		601-285-19001		80,000	47,396
Teen and Unintended Pregnancy Prevention	93.558		601-285-20001		80,000	35,694
Total TANF Cluster					160,000	83,090
CCDF Cluster:						
Child Care Licensing	93.596		604-260-20001		1,674,660	755,373
Child Care Licensing	93.575		604-260-19001		1,643,435	867,132
Total CCDF Cluster					3,318,095	1,622,505
Medicaid Cluster - Medical Assistance Program -						
Aging and Disability Resource Center & Short-Term Assistance and Referral Services	93.778		607-PA-164		465,889	116,855
HIV Prevention Activities Health Department Based:						
HIV/ AIDS Prevention	93.940		601-281-19004		131,470	67,174
HIV/ AIDS Prevention	93.940		601-281-20004		181,470	40,572
Total CFDA 93.940					312,940	107,746
Total Department of Health & Human Services					6,486,503	2,874,630

Municipality of Anchorage

Schedule of Expenditures of Federal Awards, continued

Year Ended December 31, 2019

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	CFDA No.	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Award Amount	Expenditures
Department of Homeland Security						
2018 Port Security Grant Program	97.056	EMW-2018-PU-00321			\$ 455,150	\$ 36,789
Pass-Through Alaska Department of Military & Veterans Affairs						
2018 Emergency Management Performance Grant	97.042		20EMPG-GY18		200,000	91,406
2019 Emergency Management Performance Grant	97.042		20EMPG-GY19		200,000	100,842
Total CFDA 97.042					400,000	192,248
Homeland Security Grant Program:						
2017 State Homeland Security Program	97.067		20SHSP-GY17		373,000	308,778
2018 State Homeland Security Program	97.067		20SHSP-GY18		390,400	371,730
2019 State Homeland Security Program	97.067		20SHSP-GY19		262,848	140,881
2011 Metropolitan Medical Response System Program	97.067		11MMRS-GR34076		267,609	2,310
Total CFDA 97.067					1,293,857	823,699
Total Department of Homeland Security					2,149,007	1,052,736
 Department of Housing & Urban Development, Office of Community Planning & Development						
CDBG - Entitlement Grants Cluster:						
Community Development Block Grant 2019	14.218	B-19-MC-02-0001			\$ 424,215	538,003
Community Development Block Grant 2018	14.218	B-18-MC-02-0001			1,049,099	1,329,906
Community Development Block Grant 2017	14.218	B-17-MC-02-0001			86,357	107,639
Community Development Block Grant 2016	14.218	B-16-MC-02-0001			32,801	32,298
Total CDBG - Entitlement Grants Cluster					1,592,472	2,007,846

Municipality of Anchorage

Schedule of Expenditures of Federal Awards, continued Year Ended December 31, 2019

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	CFDA No.	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Award Amount	Expenditures
Department of Housing & Urban Development, Office of Community Planning & Development, continued						
Emergency Solutions Grant Program:						
Emergency Shelter 2019	14.231	E-19-MC-02-0001		\$ -	\$ 146,461	\$ 5,316
Emergency Shelter 2018	14.231	E-18-MC-02-0001		6,179	145,198	55,448
Emergency Shelter 2017	14.231	E-17-MC-02-0001		90,020	277,946	138,957
Total CFDA 14.231				96,199	569,605	199,721
Home Investment Partnerships Program:						
HOME Investment Partnership Agreement 2018	14.239	M-18-MC-02-0200		423,428	733,068	444,536
HOME Investment Partnership Agreement 2017	14.239	M-17-MC-02-0200		368,854	543,890	370,857
HOME Investment Partnership Agreement 2016	14.239	M-16-MC-02-0200		914	545,535	914
Total CFDA 14.239				793,196	1,822,493	816,307
Pass-Through Alaska Housing Finance Corporation						
Moving to Work Demonstration Program -						
Elderly Case Management at Chugach View and Chugach Manor in Anchorage, Alaska	14.881		16-07/MOA-CSA-16-1		263,386	47,257
Section 8 Project-Based Cluster -						
Elderly Case Management at Chugach View and Chugach Manor in Anchorage, Alaska	14.195		16-07/MOA-CSA-16-1		263,386	47,257
Housing Trust Fund						
National Housing Trust Fund 2016	14.275		HFT-17-MOA-1		545,085	35,934
National Housing Trust Fund 2017	14.275		HFT-17-MOA-1		543,890	8,753
Total Housing Trust Fund					1,088,975	44,687
Total Department of Housing & Urban Development, Office of Community Planning & Development				2,481,867	10,673,146	3,163,075

Municipality of Anchorage

Schedule of Expenditures of Federal Awards, continued

Year Ended December 31, 2019

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	CFDA No.	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Award Amount	Expenditures
Department of the Interior						
Hydrologic Resource Center for Data Collection and Investigation (1/1/18 - 12/31/20)	15.808	G18AC00010			\$ 472,104	\$ 157,368
Pass-Through Alaska Department of Natural Resources Outdoor Recreation, Acquisition, Development and Planning: Folker Park Improvements	15.916		02-00431		210,084	110,315
Pass-Through Alaska Department of Revenue FY19 Federal PILT	15.226		None		746,206	746,206
Total Department of the Interior					1,428,394	1,013,889
Department of Justice						
Missing Children's Assistance - Justice and Delinquency Prevention	16.543	2016-MC-FX-K006			737,448	300,469
FY2019-21 Internet Crimes	16.543	2019-MC-FX-K019			348,552	9,468
Total CFDA 16.543					1,086,000	309,937
Edward Byrne Memorial Justice Assistance Grant Program:						
FY2016 Justice Assistance Grant	16.738	2016-DJ-BX-1037			401,785	49,741
FY2017 Justice Assistance Grant	16.738	2017-DJ-BX-0661			400,949	34,314
FY2018 Justice Assistance Grant	16.738	2018-DJ-BX-0293			419,080	8,354
FY2019 Justice Assistance Grant	16.738	2019-DJ-BX-0732			423,021	537
Total CFDA 16.738					1,644,835	92,946
Equitable Sharing Program: Federal Forfeiture Funds	16.922	None			2,881,127	309,413
Total Department of Justice					5,611,962	712,296

Municipality of Anchorage

Schedule of Expenditures of Federal Awards, continued Year Ended December 31, 2019

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	CFDA No.	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Award Amount	Expenditures
Department of Transportation						
Airport Improvement Program:						
Reconstruct Access Road Design (10,000 feet)	20.106	3-02-0015-078-2019			\$ 720,000	\$ 2,166
Install Taxiway C Lighting & Signage	20.106	3-02-0015-071-2019			1,125,000	31,074
Reconstruct Taxiway G	20.106	3-02-0015-077-2018			1,523,825	1,334,073
Reconstruct Q Apron, Phase 7	20.106	3-02-0015-073-2018			12,249,919	2,051,102
Acquire Land for Approaches (Sandoval Property, 1535 Orca Street, Lot 7, Block 40, South Addition)	20.106	3-02-0015-070-2017			346,875	(1)
Rehabilitate Taxiway Q and Apron, Phase 6	20.106	3-02-0015-069-2017			7,249,843	303,383
Acquire Safety Equipment and/or Fencing, (Airport Security Fencing and Gate Improvements, Phase 4)	20.106	3-02-0015-068-2017			3,445,777	46,420
Install Runway 5/23 Lighting and Signage	20.106	3-02-0015-067-2016			614,376	(33,848)
Rehabilitate Taxiway Q and Apron, Phase 5	20.106	3-02-0015-066-2016			6,994,654	27,638
Construction Parallel Taxiway Bravo (Land Acquisition)	20.106	3-02-0015-064-2015			1,759,810	(82,384)
Rehabilitate Taxiway Q, Phase 4	20.106	3-02-0015-062-2014			1,145,039	145,039
Airport Lighting, Signage and Fencing Improvements, Phase 3	20.106	3-02-0015-063-2015			4,535,017	(8,068)
Total Airport Improvement Program					41,710,135	3,816,594
Pass-Through Alaska Department of Transportation & Public Facilities						
Sisson Loop Trail	20.106		3-02-0016-140-2011		85,000	3,417
Total CFDA 20.106					41,795,135	3,820,011
Federal Transit Cluster:						
Federal Transit - Capital Investment Grants:						
FTA 5309 Dimond Center Study	20.500	AK-55-0004			3,004,859	17,524
FTA 5309 Museum Intermodal Facility	20.500	AK-03-0067			1,457,667	11,135
Total CFDA 20.500					4,462,526	28,659

Municipality of Anchorage

Schedule of Expenditures of Federal Awards, continued Year Ended December 31, 2019

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	CFDA No.	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Award Amount	Expenditures
Department of Transportation, continued:						
Federal Transit Cluster, continued:						
Federal Transit - Formula Grants:						
2015 FTA CMAQ Vehicles	20.507	AK-95-X015			\$ 3,588,766	\$ 18,169
2015 FTA FHWA CTP Dimond Center Phase 1	20.507	AK-95-X019			1,819,400	219,291
2014 FHWA HSIP UMED phase 4	20.507	AK-95-X014			1,866,542	157,929
2017 CMAQ-OP BSI D&E	20.507	AK-2018-005 (AK95-X023)			1,819,400	1,636,963
CAPITAL-2017 CMAQ Service Expansion & Bus Stop Design & Engineering	20.507	AK-2018-005			191,037	14,184
2016 FTA Sec 5307	20.507	AK-2018-006 (AK90-X087)			3,066,677	(6,097)
2014 FTA Sec 5307	20.507	AK-90-X076			7,424,563	155,213
2014 FTA 5307PM; ADA; BSI; MSE; IT	20.507	AK-90-X076			1,985,786	267,898
2019 5307 Preventive Maintenance	20.507	AK-2020-001			3,141,410	3,141,410
2016 FTA CMAQ Service Expansion & Bus Stop Design & Engineering	20.507	AK-2017-016 (AK95-X021)			191,037	149,155
Total CFDA 20.507					25,094,618	5,754,115
Bus and Bus Facilities Formula Program:						
FY17 5339 (B) Bus Storage	20.526	AK-2018-013			1,250,000	974,923
FY15 5339 Bus Facility Improvements	20.526	AK-2018-017			537,857	3,564
Total CFDA 20.526					1,787,857	978,487
Total Federal Transit Cluster					31,345,001	6,761,261
Transit Service Program Cluster:						
Enhanced Mobility for Seniors and Individuals with Disabilities -						
FTA FY17/18 5310 Travel, Training, and Information Technology Systems	20.513	AK-2019-018-00			150,817	74,594
FTA FY17/18 FTA 5310 485 ITS	20.513	AK-2019-018-00			184,333	44,447
Total Transit Service Program Cluster					335,150	119,041

Municipality of Anchorage

Schedule of Expenditures of Federal Awards, continued
Year Ended December 31, 2019

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	CFDA No.	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Award Amount	Expenditures
Department of Transportation, continued:						
Highway Planning and Construction Cluster:						
Highway Planning and Construction- 2014 FHWA TCSP Winter City Ped	20.205	AK-26-0003			\$ 280,000	\$ 22,779
Pass-Through Alaska Department of Transportation & Public Facilities						
AMATS: Anchorage Areawide Trails Rehabilitation	20.205		0001521/58464		1,018,750	149,383
AMATS: Bicycle Plan Implementation Project (DOT&PF Owned)	20.205		56083		778,900	702
AMATS: Bicycle Plan Implementation Project (MOA Owned)	20.205		56092		942,650	17,795
AMATS: Pedestrian Plan Implementation Project (MOA Owned)	20.205		57575		527,738	26,242
AMATS: Spenard Road Corridor Strategic Plan	20.205		59105		273,251	30,839
AMATS: Planning 2018	20.205		AMATS 2018		1,340,840	277
AMATS: Planning 2019	20.205		AMATS 2019		1,343,047	1,230,055
AMATS: ASD Bike Sharing Education Trailer Program	20.205		CFHWY00018		126,969	105,896
AMATS: Non-Motorized Plans Update	20.205		CFHWY00164		284,879	19,628
AMATS: Anchorage Areawide Trails Rehab - Benson Pathway	20.205		CFHWY00172		290,680	488
AMATS: Mountain View Drive Pathway Reconstruction 2017	20.205		CFHWY00259		354,175	105,493
AMATS: Vision Zero Program	20.205		CFHWY00192		268,780	10,102
Smart Lighting Pilot Program	20.205		CFHWY00191		191,498	(14,270)
AMATS: Chugach Foothills Connector, Phase II	20.205		CFWHY00387 / TA18004		242,481	150,884
AMATS: Air Quality Public & Business Awareness Education Campaign CY2019-2020	20.205		CFHWY00521		503,234	124,766
AMATS: University Medical District Transportation Demand Management Study	20.205		CFHWY00616		419,361	4,930
AMATS: Multimodal Trip Planner & Smartphone Application	20.205		CFHWY00295		181,197	35,770
AMATS: Transit Marketing Program CY2016-2018	20.205		CGRMT00114		1,420,874	181,060
AMATS: Traffic Control Signalization CY2016-CY2018	20.205		CGRNT00093		910,836	102,679
AMATS: Anchorage Ridesharing CY2016	20.205		CGRNT00115		903,911	34,864
AMATS: Anchorage Ridesharing/Transit Marketing CY2019-2021	20.205		CFHWY00529		1,509,701	447,076
AMATS: Arterial Roadway Dust Control 2017-2018	20.205		CFHWY00246		349,264	10,308
AMATS: Air Quality Public & Business Awareness 2017-2018	20.205		CHFVY00247		522,631	219,324
University Lake Drive Extension (APU)	20.205		59764HPRL-HPRM-0001(407)		1,826,900	304,946

Municipality of Anchorage

Schedule of Expenditures of Federal Awards, continued Year Ended December 31, 2019

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	CFDA No.	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Award Amount	Expenditures
Department of Transportation, continued:						
Pass-Through Alaska Department of Transportation & Public Facilities, continued						
AMATS: Consolidated Municipality of Anchorage MTP Update	20.205		Z577120000		\$ 747,878	\$ 112,722
AMATS: Traffic Counts 2018-2020	20.205		CFHWY00108		792,088	281,607
AMATS:Traffic Control Signalization CY2019-CY2021	20.205		CFHWY00097		299,709	193,768
Total CFDA 20.205					18,652,220	3,910,113
Total Highway Planning and Construction Cluster					18,652,220	3,910,113
Pass-Through Alaska Department of Transportation & Public Facilities: Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research - Sec 5303 FTA Planning - Alaska Community Transit Reimbursable Grant						
	20.505		2525-19-0200		673,932	253,604
Highway Safety Cluster:						
Pass-Through Alaska Department of Transportation & Public Facilities:						
2019 Anchorage Police Department Impaired						
Driving Enforcement Unit	20.600		402 PT-19-06-FA(H)		1,683,000	1,120,169
2020 Anchorage Police Department Impaired						
Driving Enforcement Unit	20.600		402PT 20-06-00(A)		1,738,000	254,747
FFY2019 HIGH VISIBILITY ENFORCEMENT CIOT Events	20.600		402 PT-19-06-00(A)-2		104,400	102,719
FFY19 APD-Glenn Hwy Speed Enforcement	20.600		402 PT-19-06-00(E)		162,400	144,643
402 OP-19-04-FA(F)-1	20.600		402 OP-19-04-FA(F)-1		2,650	2,588
402 PT-20-06-FA(A)-2	20.600		402 PT-20-06-FA(A)-2		127,600	22,241
Total CFDA 20.600					3,818,050	1,647,107
National Priority Safety Programs:						
FFY2019 High Visibility Enforcement - DUI Events	20.616		405D M5HVE-19-01-FA(A)-2		77,952	17,882
Total Highway Safety Cluster					3,896,002	1,664,989
Total Department of Transportation					96,697,440	16,529,019

Municipality of Anchorage

Schedule of Expenditures of Federal Awards, continued
Year Ended December 31, 2019

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	CFDA No.	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Award Amount	Expenditures	
Environmental Protection Agency							
MOA Assessment Coalition FY2019	66.818	01J65601			\$ 600,000	\$ 7,792	
Pass-Through Alaska Department of Environmental Conservation:							
Alaska Drinking Water Fund Loans - Drinking Water State Revolving Fund Cluster:							
Capitalization Grants for Drinking Water State Revolving Funds:							
Ship Creek Water Treatment Facility							
Comprehensive Improvements	66.468		130181		14,000,000	2,480,634	
Res 3 & 4 Circulation Line WTR	66.468		130511		1,000,000	489,025	
SW 260 Zone Capacity Improvements	66.468		131551		851,000	299,265	
Total Alaska Drinking Water State Revolving Fund Cluster					15,851,000	3,268,924	
Total Environmental Protection Agency					16,451,000	3,276,716	
Equal Employment Opportunity Commission							
FY19 Equal Employment Opportunity Cases	30.U01	None			79,300	79,300	
Institute of Museum & Library Services							
Pass-Through Alaska Department of Education & Early Development:							
Ready to Read Resource Center and Early Literacy Grants to States:							
READY TO READ FY20	45.310		ILC-20-713-10		119,376	55,612	
Outreach FY2019	45.310		ILC-19-713-02		113,091	54,603	
800# ILL & Reference Backup Service FY2020	45.310		ILC-20-713-11		56,828	28,320	
800# ILL & Reference Backup Service FY2019	45.310		ILC-19-713-01		54,420	26,755	
Total Institute of Museum & Library Services					343,715	165,290	
Total Schedule of Expenditures of Federal Awards					\$ 2,481,867	\$ 143,741,661	\$ 30,466,713

Municipality of Anchorage, Alaska

Notes to the Schedule of Expenditures of Federal Awards for the Year Ended December 31, 2019

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, 2019. 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) and the HOME Investment Partnerships Program. 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, 2019, 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 Partnerships Program	14.239	\$ 1,543,699	\$ -	\$ 816,307
Community Development Block Grants/ Entitlement Grants	14.218	1,045,351	-	2,007,846
Total		\$ 2,589,050	\$ -	\$ 2,824,153

Municipality of Anchorage, Alaska

Notes to the Schedule of Expenditures of Federal Awards, continued for the Year Ended December 31, 2019

Anchorage participates in Environmental Protection Agency Clean Water and Drinking Water State Revolving Funds 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, 2019, Anchorage had the following loan activities:

Program Title	Federal CFDA Number	Outstanding Payable	Current Year Federal Drawdowns
Clean Water Loan Program	66.458	\$ 98,635,819	\$ -
Drinking Water Loan Program	66.468	96,049,103	3,268,924
Total		\$ 194,684,922	\$ 3,268,924

5. Unearned Revenue by Program

Unearned revenue by federal program at December 31, 2019 are as follows:

Program Title	Federal CFDA Number	Unearned Revenue
Supplemental Nutrition Assistance Program Cluster	10.561	\$ 27,004
Community Development Block Grants/ Entitlement Grants	14.218	333,980
HOME Investment Partnerships Program	14.239	58,419
Duldida Park Upgrades	15.916	23,190
Federal Forfeiture Funds	16.922	621
Highway Planning and Construction Cluster	20.205	155,970
Federal Transit Cluster	20.507	5,946
Ready to Read Resource Center and Early Literacy	45.310	48,221
Nutrition, Transportation and Support Services	93.044	11,946
Temporary Assistance for Needy Families	93.558	4,306
Medical Assistance Program	93.778	262,445
HIV/AIDS Prevention	93.940	57,221
Total Unearned Revenue - Federal Programs		\$ 989,269



**Independent Auditor’s Report on Compliance for Each Major State Program;
Report on Internal Control Over Compliance; and Report on 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, 2019. Anchorage’s major state programs are identified in the accompanying Schedule of State Financial Assistance.

Anchorage’s basic financial statements include the operations of its component unit, Anchorage School District, which expended \$450,227,119 in state awards which is not included in the Anchorage’s Schedule of State Financial Assistance during the year ended December 31, 2019. 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, 2019.

Management’s Responsibility

Management is responsible for compliance with state statutes, regulations, and the terms and conditions of its state awards 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 the *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.

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, 2019.

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 a 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, 2019, and the related notes to the financial statements, which collectively comprise Anchorage's basic financial statements. We issued our report thereon dated July 27, 2020, 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 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 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 state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

BDO USA, LLP

Anchorage, Alaska
July 27, 2020

Municipality of Anchorage

Schedule of State Financial Assistance

Year Ended December 31, 2019

State Grantor / Program Title	Grant Number	Award Amount	State Share of Expenditures
Alaska Department of Administration			
Major Programs:			
FY19 Public Employees' Retirement System	None	\$ 13,976,667	\$ 13,976,667
FY19 Motor Vehicle Registration Tax	None	10,825,678	10,825,678
Total Alaska Department of Administration		24,802,345	24,802,345
 Alaska Department of Commerce, Community & Economic Development			
Major Programs:			
2012 Port of Anchorage Expansion	12-DC-301	30,000,000	4,123,305
2013 Port of Anchorage Expansion	13-DC-633	48,500,000	25,110,257
2013 Port of Anchorage Expansion	13-GO-001	50,000,000	16,301,270
Improvements and Safety Upgrades to Golden View Drive from Rabbit Creek Road to Romania Drive	15-RR-023	543,564	543,564
Sullivan Arena Parking Lot Expansion and Building Upgrades	13-DC-593	5,190,000	573,634
Improvements and Safety Upgrades at the Intersection on Goldenview Drive from Rabbit Creek to Romania Drive	14-RR-032	3,520,064	1,219,535
Golden View Drive Intersection and Safety Upgrades - Rabbit Creek Road to Romania Drive	11-DC-067	3,000,000	713,760
Toilsome Hill Drive/Glen Alps Road/Canyon Road Improvements Phase II	14-DC-039	3,000,000	1,051,358
FY19 Community Revenue Sharing Program	None	4,557,777	4,557,777
Total Major Programs		148,311,405	54,194,460

Municipality of Anchorage

Schedule of State Financial Assistance, continued Year Ended December 31, 2019

State Grantor / Program Title	Grant Number	Award Amount	State Share of Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Nonmajor Programs:			
2019 Port of Anchorage	19-DC-006	\$ 20,000,000	\$ 79,458
121st Ave Storm Drain Construction	12-DC-239	1,200,000	21,859
Birchtree/Elmore LRSA Road and Drainage	13-DC-412	750,000	11,415
ARDSA - Sand Lake, Bayshore, Klatt, and Oceanview Pavement Rehabilitation	13-DC-539	3,000,000	320,243
Anchorage Museum - Alaska History Gallery Renovation	13-DC-586	5,000,000	491,425
Safety upgrades to Golden View Drive from Rabbit Creek Road to Romania Drive	15-RR-024	497,462	497,462
South Anchorage Sports Park Facility	13-DC-571	2,950,000	85,411
13th Avenue Gateway Element Improvements	11-DC-002	100,000	43,086
Pavement Rehabilitation Matching Program	13-DC-598	6,000,000	62,490
Design Upgrades to Yosemite Drive	14-DC-013	1,900,000	58,771
East Anchorage Community Town Square Park Planning	14-DC-015	500,000	2,638
Girdwood Volunteer Fire Department Station 41 Renovation	14-DC-020	5,750,000	3,246
Southcentral Law Enforcement Tactical Range/Construction	14-DC-037	5,000,000	36,493
Dimond Center Intermodal Project Match	07-DC-391	254,674	49,500
Yosemite Drive Area Drainage and Road Upgrade	15-DC-034	8,000,000	18,677
Police Department Crime Prevention and Response and Equipment	19-DC-012	2,000,000	403,539
District 25 Residential Road Rehabilitation and Replacements	15-DC-015	2,200,000	28,011
11th Avenue and Maple Street Intersection Safety Improvements	15-DC-007	50,000	(908)
Klatt Road/Southport Drive Surface Rehabilitation - 100th Avenue to C Street	15-DC-022	1,500,000	39,921
Loussac Renovation	15-DC-023	10,000,000	14,438
Toilsome Hill Drive/Glen Alps Road/Canyon Road Improvements Phase II (HD 17-32)	11-DC-168	2,500,000	36,438
Traffic Calming and Pedestrian Safety	11-DC-169	350,000	23,698
West Northern Lights Boulevard at Alaska Railroad Overpass Drainage Improvements	15-DC-033	375,000	37,740
Alpenglow Elementary School CCTV Security System Upgrade	12-DC-247	175,000	1,908
Arlberg Ave Extension	12-DC-250	3,500,000	3,728
Pedestrian Safety and Rehab Matching Program	12-DC-297	250,000	23,540

Municipality of Anchorage

Schedule of State Financial Assistance, continued Year Ended December 31, 2019

State Grantor / Program Title	Grant Number	Award Amount	State Share of Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Nonmajor Programs, continued:			
Traffic Calming Safety Improvements	12-DC-321	\$ 500,000	\$ 11,730
Chugiak Volunteer Fire and Rescue Department Station #35 Replacement	12-DC-800	6,150,000	42,413
Hillside Integration Commission for Drainage and Roads	13-DC-124	100,000	9,875
Reka Drive Southside Separated Pedestrian Facility - Bragaw Street to Pine Street	13-DC-256	200,000	3,259
Fish Creek Trail - Northwood Drive to Spenard Road	13-DC-394	575,000	7,633
Cordova Street Pedestrian and Traffic Safety Improvements - 3rd Avenue to 16th Avenue	13-DC-442	1,000,000	3,302
Birch Road Safety Improvements - O'Malley Road to Naknek Lane	13-DC-464	1,200,000	27,876
Police Department Expansion - Outdoor Storage	13-DC-565	3,800,000	22,179
Eagle River Traffic Mitigation - Business Boulevard to Eagle River and Artillery Road	13-DC-597	6,000,000	58,180
Fairview Recreation Center Safety Upgrades	14-DC-016	398,000	69,328
Girdwood Road Service Area Road and Drainage Rehabilitation	14-DC-019	250,000	15,342
Pioneer Drive Upgrade Muldoon Road to Resurrection Drive	14-DC-028	2,400,000	6,684
Sylvan Drive Improvements	14-DC-038	1,500,000	14,970
Bowman Elementary School Pedestrian Improvements (Grant Awarded to ASD, MOU with MOA)	14-DC-180	650,000	3,433
Far North Bicentennial Park Safety Improvement	15-DC-017	100,000	417
Foothills East Subdivision Area Street Reconstruction	15-DC-018	3,000,000	380,731
Pedestrian and Student Safety	15-DC-026	250,000	384
Residential Pavement Rehabilitation, Traffic Calming, and Pedestrian Safety Upgrades in House District 19	15-RR-033	4,312,976	15,348
Drainage and Flood Study in the Prospect Heights Subdivision Area	15-RR-022	100,000	40,345
Capital Upgrades, Repairs, and Renovations to Facility Systems and Infrastructure at the Alaska Center for the Performing Arts	15-RR-032	539,122	9,449
Alaska Domestic Violence and Sexual Assault Program	17-RR-002	902,471	378,660

Municipality of Anchorage

Schedule of State Financial Assistance, continued Year Ended December 31, 2019

State Grantor / Program Title	Grant Number	Award Amount	State Share of Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Nonmajor Programs, continued:			
FY19 Shared Marijuana Establishment Registration Fees	None	\$ 41,100	\$ 41,100
FY19 Shared Fisheries Business Tax	None	16,473	16,473
Total Nonmajor Programs		117,787,277	3,573,338
Total Alaska Department of Commerce, Community & Economic Development		266,098,682	57,767,798
Alaska Department of Education & Early Development			
Nonmajor Programs -			
Public Library Assistance	PLA-19-713-01	35,000	35,000
Total Alaska Department of Education & Early Development		35,000	35,000
Alaska Department of Health & Social Services			
Major Programs:			
Human Services Community Matching Grants FY2019	605-231-19001	826,231	582,639
Public Health Nursing	601-289-19001	3,076,900	1,579,788
Public Health Nursing	601-289-20001	3,076,900	1,552,926
Total Major Programs		6,980,031	3,715,353

Municipality of Anchorage

Schedule of State Financial Assistance, continued Year Ended December 31, 2019

State Grantor / Program Title	Grant Number	Award Amount	State Share of Expenditures
Alaska Department of Health & Social Services, continued			
Nonmajor Programs:			
Human Services Community Matching Grants FY2020	605-231-20001	\$ 822,255	\$ 343,336
Crisis Intervention in Anchorage	0619-203	31,900	30,865
HPV Immunization Project	2019 Sponsorship	9,000	4,386
Aging and Disability Resource Centers & Medicare Counseling and Outreach	607-299-20003	200,000	92,161
Aging and Disability Resource Center & Short-Term Assistance and Referral Services	607-PA-164	465,889	116,855
Aging and Disability Resource Centers & Medicare Counseling and Outreach	607-299-19003	200,000	95,541
Nutrition, Transportation, and Support Services	607-309-19003	227,237	52,656
Nutrition, Transportation, and Support Services	607-309-20003	235,926	35,976
Planning and Design for the Alaska Center for Treatment	C05-536-1604	374,960	58,951
Total Nonmajor Programs		2,567,167	830,727
Total Alaska Department of Health & Social Services		9,547,198	4,546,080
 Alaska Department of Military & Veterans Affairs			
Nonmajor Programs -			
2019 Local Emergency Planning Committee Grant	20LEPC-GY19	20,100	12,429
Total Alaska Department of Military & Veterans Affairs		20,100	12,429
 Alaska Department of Revenue			
Major Programs -			
FY19 Telephone/Electric Cooperative Tax Revenue Sharing	None	787,524	787,524

Municipality of Anchorage

Schedule of State Financial Assistance, continued Year Ended December 31, 2019

State Grantor / Program Title	Grant Number	Award Amount	State Share of Expenditures
Alaska Department of Revenue, continued			
Nonmajor Programs:			
FY19 Liquor Licensing	None	\$ 383,700	\$ 383,700
FY19 Fish Business Shared Tax	None	126,871	126,871
FY19 Commercial Passenger Vessel Program	None	70,025	70,025
FY19 Aviation Motor Fuel Program	None	23,369	23,369
		603,965	603,965
Total Nonmajor Programs			
Total Alaska Department of Revenue		1,391,489	1,391,489
Alaska Department of Transportation & Public Facilities			
Major Programs:			
FY19 Traffic Signal Management	None	1,938,981	1,938,981
Toilsome Hill Drive/Glen Alps Road/Canyon Road Improvements	53166	1,990,345	639,294
		3,929,326	2,578,275
Total Major Programs			
Nonmajor Programs:			
Airport Lighting, Signage and Fencing Improvements, Phase 3	3-02-0015-063-2015/CGRNT00082	119,343	4,538
Construction Parallel Taxiway Bravo (Land Acquisition)	3-02-0015-064-2015/ CGRNT00081	58,660	(3,134)
Chugiak Interim Pedestrian Facilities	57303	220,000	37,028
2016-2020 APDES Program (NPDES Municipal Storm Water Discharge Permit)	APDES 2016 - 2020	1,400,000	280,602
Alaska Community Transit Reimbursable Grant -AnchorRIDES	2559-19-0100	118,125	118,125
AMATS: Air Quality Public & Business Awareness 2017-2018	CFHWY00247	54,180	24,073
AMATS: Air Quality Public & Business Awareness Education Campaign CY2019-2020	CFHWY00521	54,180	12,385
AMATS: Anchorage Ridesharing/Transit Marketing CY2019-2021	CFHWY00529	162,540	44,378

Municipality of Anchorage

Schedule of State Financial Assistance, continued Year Ended December 31, 2019

State Grantor / Program Title	Grant Number	Award Amount	State Share of Expenditures
Alaska Department of Transportation & Public Facilities, continued			
Nonmajor Programs, continued:			
AMATS: Transit Marketing Program CY2016-2018	CGRMT00114	\$ 147,757	\$ 17,973
AMATS: Anchorage Ridesharing CY2016	CGRNT00115	94,081	3,461
AMATS: Consolidated Municipality of Anchorage MTP Update	Z577120000	52,239	24,499
NPDES Storm Water Permit Application 2011	APDES 2011-2015	2,500,000	64,624
FY19 TORA Anchorage/Eagle River Area Street Cleaning	None	161,339	161,339
		5,142,444	789,891
Total Nonmajor Programs		5,142,444	789,891
Total Alaska Department of Transportation & Public Facilities		9,071,770	3,368,166
Alaska Mental Health Trust Authority			
Nonmajor Programs:			
Housing & Homeless Services Coordinator (FY19)	7365.02	196,500	93,463
Third Avenue Research and Planning Project	10232	20,000	20,000
		216,500	113,463
Total Alaska Mental Health Trust Authority		216,500	113,463
Alaska State Troopers			
Nonmajor Programs:			
SART AST Reimbursement-2019	None	70,000	69,214
		70,000	69,214
Total Alaska State Troopers		70,000	69,214
 Total Schedule of State Financial Assistance		\$ 311,253,083	\$ 92,105,984

Municipality of Anchorage, Alaska

Notes to the Schedule of State Financial Assistance For the Year Ended December 31, 2019

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, 2019. 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

Anchorage has recorded \$13,976,667 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 2019. 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 provisions prescribe that on-behalf 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, 2018 through June 30, 2019, creating a six-month timing difference between the cash contribution and revenue and expense recognition by Anchorage 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
For the Year Ended December 31, 2019

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 X no
Significant deficiency(ies) identified? ___ yes X (none reported)

Noncompliance material to financial statements noted? ___ yes X no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified? ___ yes X no
Significant deficiency(ies) identified? ___ yes X (none reported)

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 X no

Identification of major federal programs:

<i>CFDA Number</i>	<i>Name of Federal Program or Cluster</i>	<i>Agency</i>
14.218	Community Development Block Grant - Entitlement Grants Cluster	Department of Housing & Urban Development
20.205	Highway Planning and Construction Cluster	Department of Transportation
20.500/20.507/20.526	Federal Transit Cluster	Department of Transportation

Dollar threshold used to distinguish between type A and type B programs: \$914,001

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

Municipality of Anchorage, Alaska

Schedule of Findings and Questioned Costs, continued
For the Year Ended December 31, 2019

State Financial Assistance

Internal control over major programs:
Material weakness(es) identified? ___ yes ___ X no
Significant deficiency(ies) identified? ___ Yes ___ X none reported
Type of auditor's report issued on compliance for major programs: Unmodified
Dollar threshold used to distinguish a state major program: \$500,000

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

There were no findings required to be reported in accordance with Government Auditing Standards.

Section III - Federal Award Findings and Questioned Costs

There were no findings and questioned costs for federal awards (as defined in 2 CFR 200.516(a)) 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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3601 C Street, Suite 600
Anchorage, AK 99503

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 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 27, 2020

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

HIV/AIDS Prevention

601-281-19004

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2019

	Fiscal Year Ending December 31, 2018	Fiscal Year Ending December 31, 2019	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal passed through the State of Alaska	64,296	67,174	131,470	131,470	-
Total revenues	64,296	67,174	131,470	131,470	-
Expenditures:					
Direct costs:					
Personal services	43,588	25,699	69,287	69,530	243
Other operating costs	14,893	33,003	47,896	47,050	(846)
Total direct costs	58,481	58,702	117,183	116,580	(603)
Indirect costs	5,815	8,472	14,287	14,890	603
Total expenditures	\$ 64,296	\$ 67,174	\$ 131,470	\$ 131,470	\$ -

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

HIV/AIDS Prevention

601-281-20004

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2020

	Fiscal Year Ending December 31, 2018	Fiscal Year Ending December 31, 2019	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal passed through the State of Alaska	-	40,572	40,572	181,470	(140,898)
Total revenues	-	40,572	40,572	181,470	(140,898)
Expenditures:					
Direct costs:					
Personal services	-	30,074	30,074	100,572	70,498
Other operating costs	-	1,924	1,924	57,229	55,305
Total direct costs	-	31,998	31,998	157,801	125,803
Indirect costs	-	8,574	8,574	23,669	15,095
Total expenditures	\$ -	\$ 40,572	\$ 40,572	\$ 181,470	\$ 140,898

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Teen and Unintended Pregnancy Prevention
601-285-19001

Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2019

	Fiscal Year Ending December 31, 2018	Fiscal Year Ending December 31, 2019	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	-
Federal passed through the State of Alaska	32,571	47,396	79,967	80,000	(33)
Total revenues	32,571	47,396	79,967	80,000	(33)
Expenditures:					
Direct costs:					
Personal services	25,932	28,133	54,065	52,624	(1,441)
Other operating costs	1,421	14,051	15,472	16,941	1,469
Total direct costs	27,353	42,184	69,537	69,565	28
Indirect costs	5,218	5,212	10,430	10,435	5
Total expenditures	\$ 32,571	\$ 47,396	\$ 79,967	\$ 80,000	\$ 33

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Teen and Unintended Pregnancy Prevention
601-285-20001

Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2020

	Fiscal Year Ending December 31, 2018	Fiscal Year Ending December 31, 2019	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal passed through the State of Alaska	-	35,694	35,694	80,000	(44,306)
Total revenues	-	35,694	35,694	80,000	(44,306)
Expenditures:					
Direct costs:					
Personal services	-	27,324	27,324	50,271	22,947
Other operating costs	-	3,153	3,153	19,295	16,142
Total direct costs	-	30,477	30,477	69,566	39,089
Indirect costs	-	5,217	5,217	10,434	5,217
Total expenditures	\$ -	\$ 35,694	\$ 35,694	\$ 80,000	\$ 44,306

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Public Health Nursing
601-289-19001

Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2019

	Fiscal Year Ending December 31, 2018	Fiscal Year Ending December 31, 2019	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ 1,497,112	\$ 1,579,788	\$ 3,076,900	\$ 3,076,900	\$ -
Federal passed through the State of Alaska	63,302	65,298	128,600	128,600	-
Total revenues	1,560,414	1,645,086	3,205,500	3,205,500	-
Expenditures:					
Direct costs:					
Personal services	1,240,116	1,275,067	2,515,183	2,550,025	34,842
Other operating costs	111,244	163,574	274,818	237,367	(37,451)
Total direct costs	1,351,360	1,438,641	2,790,001	2,787,392	(2,609)
Indirect costs	209,054	206,445	415,499	418,108	2,609
Total expenditures	\$ 1,560,414	\$ 1,645,086	\$ 3,205,500	\$ 3,205,500	\$ -

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

Public Health Nursing

601-289-20001

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2020

	Fiscal Year Ending December 31, 2018	Fiscal Year Ending December 31, 2019	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ 1,552,926	\$ 1,552,926	\$ 3,076,900	\$ (1,523,974)
Federal passed through the State of Alaska	-	65,945	65,945	128,600	(62,655)
Total revenues	-	1,618,871	1,618,871	3,205,500	(1,586,629)
Expenditures:					
Direct costs:					
Personal services	-	1,323,265	1,323,265	2,658,767	1,335,502
Other operating costs	-	86,552	86,552	128,625	42,073
Total direct costs	-	1,409,817	1,409,817	2,787,392	1,377,575
Indirect costs	-	209,054	209,054	418,108	209,054
Total expenditures	\$ -	\$ 1,618,871	\$ 1,618,871	\$ 3,205,500	\$ 1,586,629

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Public Health Emergency Preparedness
601-299-19003

Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2019

	Fiscal Year Ending December 31, 2018	Fiscal Year Ending December 31, 2019	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal passed through the State of Alaska	200,510	253,934	454,444	455,954	(1,510)
Total revenues	200,510	253,934	454,444	455,954	(1,510)
Expenditures:					
Direct costs:					
Personal services	162,342	175,474	337,816	340,747	2,931
Other operating costs	8,432	48,921	57,353	55,735	(1,618)
Total direct costs	170,774	224,395	395,169	396,482	1,313
Indirect costs	29,736	29,539	59,275	59,472	197
Total expenditures	\$ 200,510	\$ 253,934	\$ 454,444	\$ 455,954	\$ 1,510

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

Public Health Emergency Preparedness

601-299-2000

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2020

	Fiscal Year Ending December 31, 2018	Fiscal Year Ending December 31, 2019	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal passed through the State of Alaska	-	221,802	221,802	455,210	(233,408)
Total revenue:	-	221,802	221,802	455,210	(233,408)
Expenditures:					
Direct costs:					
Personal services	-	168,429	168,429	336,831	168,402
Other operating costs	-	23,685	23,685	59,004	35,319
Total direct costs	-	192,114	192,114	395,835	203,721
Indirect costs	-	29,688	29,688	59,375	29,687
Total expenditures	\$ -	\$ 221,802	\$ 221,802	\$ 455,210	\$ 233,408

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Title X Clinical Family Planning Services
601-301-19001

Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2019

	Fiscal Year Ending December 31, 2018	Fiscal Year Ending December 31, 2019	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	-
Federal passed through the State of Alaska	68,859	111,141	180,000	180,000	-
Total revenues	68,859	111,141	180,000	180,000	-
Expenditures:					
Direct costs:					
Personal services	47,714	49,988	97,702	97,219	(483)
Other operating costs	10,800	48,209	59,009	59,484	475
Total direct costs	58,514	98,197	156,711	156,703	(8)
Indirect costs	10,345	12,944	23,289	23,297	8
Total expenditures	\$ 68,859	\$ 111,141	\$ 180,000	\$ 180,000	\$ -

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

Child Care Licensing

604-260-19001

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2019

	Fiscal Year Ending December 31, 2018	Fiscal Year Ending December 31, 2019	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal passed through the State of Alaska	776,303	867,132	1,643,435	1,643,435	-
Total revenues	776,303	867,132	1,643,435	1,643,435	-
Expenditures:					
Direct costs:					
Personal services	663,973	723,349	1,387,322	1,386,055	(1,267)
Other operating costs	5,150	37,028	42,178	43,019	841
Total direct costs	669,123	760,377	1,429,500	1,429,074	(426)
Indirect costs	107,180	106,755	213,935	214,361	426
Total expenditures	\$ 776,303	\$ 867,132	\$ 1,643,435	\$ 1,643,435	\$ -

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

Child Care Licensing

604-260-2000

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2020

	Fiscal Year		Fiscal Year		Variance	
	Ending	Ending	Total	Actual	Budget	Favorable
	December 31,	December				(Unfavorable)
	2018	31, 2019				
Revenues:						
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal passed through the State of Alaska	-	755,373	755,373	1,674,660	(919,287)	
Total revenue:	-	755,373	755,373	1,674,660	(919,287)	
Expenditures:						
Direct costs:						
Personal services	-	636,236	636,236	1,434,784	798,548	
Other operating costs	-	9,920	9,920	21,442	11,522	
Total direct costs	-	646,156	646,156	1,456,226	810,070	
Indirect costs	-	109,217	109,217	218,434	109,217	
Total expenditures	\$ -	\$ 755,373	\$ 755,373	\$ 1,674,660	\$ 919,287	

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)
604-268-19001

Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2019

	Fiscal Year Ending December 31, 2018	Fiscal Year Ending December 31, 2019	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal passed through the State of Alaska	727,990	760,371	1,488,361	1,552,828	(64,467)
Total revenues	727,990	760,371	1,488,361	1,552,828	(64,467)
Expenditures:					
Direct costs:					
Personal services	574,380	617,020	1,191,400	1,222,558	31,158
Other operating costs	52,223	50,859	103,082	127,625	24,543
Total direct costs	626,603	667,879	1,294,482	1,350,183	55,701
Indirect costs	101,387	92,492	193,879	202,645	8,766
Total expenditures	\$ 727,990	\$ 760,371	\$ 1,488,361	\$ 1,552,828	\$ 64,467

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)
604-268-2000

Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2020

	Fiscal Year		Fiscal Year		Variance	
	Ending	Ending	Total Actual	Budget	Favorable	
	December 31,	December 31,			(Unfavorable)	
	2018	2019				
Revenues:						
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal passed through the State of Alaska	-	707,005	707,005	1,559,315	(852,310)	
Total revenues:	-	707,005	707,005	1,559,315	(852,310)	
Expenditures:						
Direct costs:						
Personal services	-	541,744	541,744	1,251,386	709,642	
Other operating costs	-	63,567	63,567	104,541	40,974	
Total direct costs	-	605,311	605,311	1,355,927	750,616	
Indirect costs	-	101,694	101,694	203,388	101,694	
Total expenditures	\$ -	\$ 707,005	\$ 707,005	\$ 1,559,315	\$ 852,310	

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Supplemental Nutrition Assistance Program Education
604-271-2000:

Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2020

	Fiscal Year		Fiscal Year		Variance	
	Ending	Ending	Total Actual	Budget	Favorable	(Unfavorable)
	December 31,	December 31,				
	2018	2019				
Revenues:						
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal passed through the State of Alaska	-	4,103	4,103	124,428	(120,325)	
Total revenues:	-	4,103	4,103	124,428	(120,325)	
Expenditures:						
Direct costs:						
Personal services	-	4,103	4,103	97,484	93,381	
Other operating costs	-	-	-	10,715	10,715	
Total direct costs	-	4,103	4,103	108,199	104,096	
Indirect costs	-	-	-	16,229	16,229	
Total expenditures	\$ -	\$ 4,103	\$ 4,103	\$ 124,428	\$ 120,325	

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Human Services Community Matching Grants
605-231-19001

Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2019

	Fiscal Year Ending December 31, 2018	Fiscal Year Ending December 31, 2019	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ 243,592	\$ 582,639	\$ 826,231	\$ 826,231	\$ -
Federal passed through the State of Alaska	-	-	-	-	-
Total revenues	243,592	582,639	826,231	826,231	-
Expenditures:					
Direct costs:					
Personal services	-	-	-	-	-
Other operating costs	223,920	562,967	786,887	786,887	-
Total direct costs	223,920	562,967	786,887	786,887	-
Indirect costs	19,672	19,672	39,344	39,344	-
Total expenditures	\$ 243,592	\$ 582,639	\$ 826,231	\$ 826,231	\$ -

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Human Services Community Matching Grants
605-231-2000

Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2020

	Fiscal Year		Fiscal Year		Variance	
	Ending	Ending	Total		Favorable	
	December 31,	December 31,	Actual	Budget	(Unfavorable)	
	2018	2019				
Revenues:						
State of Alaska	\$ -	\$ 343,336	\$ 343,336	\$ 822,255	\$ (478,919)	
Federal passed through the State of Alaska	-	-	-	-	-	
Total revenue:	-	343,336	343,336	822,255	(478,919)	
Expenditures:						
Direct costs:						
Personal services	-	-	-	-	-	
Other operating costs	-	323,758	323,758	783,100	459,342	
Total direct costs	-	323,758	323,758	783,100	459,342	
Indirect costs	-	19,578	19,578	39,155	19,577	
Total expenditures	\$ -	\$ 343,336	\$ 343,336	\$ 822,255	\$ 478,919	

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Aging and Disability Resource Centers
607-299-19003

Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2019

	Fiscal Year Ending December 31, 2018	Fiscal Year Ending December 31, 2019	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ 59,408	\$ 95,541	\$ 154,949	\$ 200,000	\$ (45,051)
Federal passed through the State of Alaska	-	-	-	-	-
Total revenues	59,408	95,541	154,949	200,000	(45,051)
Expenditures:					
Direct costs:					
Personal services	41,650	82,650	124,300	160,899	36,599
Other operating costs	4,715	5,769	10,484	13,014	2,530
Total direct costs	46,365	88,419	134,784	173,913	39,129
Indirect costs	13,043	7,167	20,210	26,087	5,877
Total expenditures	\$ 59,408	\$ 95,586	\$ 154,994	\$ 200,000	\$ 45,006

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

Aging and Disability Resource Centers

607-299-2000

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2020

	Fiscal Year Ending December 31, 2018	Fiscal Year Ending December 31, 2019	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ 92,161	\$ 92,161	\$ 200,000	\$ (107,839)
Federal passed through the State of Alaska	-	-	-	-	-
Total revenue:	-	92,161	92,161	200,000	(107,839)
Expenditures:					
Direct costs:					
Personal services	-	68,244	68,244	155,699	87,455
Other operating costs	-	10,874	10,874	18,214	7,340
Total direct costs	-	79,118	79,118	173,913	94,795
Indirect costs	-	13,043	13,043	26,087	13,044
Total expenditures	\$ -	\$ 92,161	\$ 92,161	\$ 200,000	\$ 107,839

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Nutrition, Transportation and Support Services
607-309-19003

Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2019

	Fiscal Year Ending December 31, 2018	Fiscal Year Ending December 31, 2019	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ 174,581	\$ 52,656	\$ 227,237	\$ 227,237	\$ -
Federal passed through the State of Alaska	327,931	98,906	426,837	426,837	-
Total revenues	502,512	151,562	654,074	654,074	-
Expenditures:					
Direct costs:					
Personal services	-	-	-	-	-
Other operating costs	488,438	151,562	640,000	640,000	-
Total direct costs	488,438	151,562	640,000	640,000	-
Indirect costs	14,074	-	14,074	14,074	-
Total expenditures	\$ 502,512	\$ 151,562	\$ 654,074	\$ 654,074	\$ -

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Nutrition, Transportation and Support Services
607-309-2000.

Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2020

	Fiscal Year		Fiscal Year		Variance	
	Ending	Ending	Total Actual	Budget	Favorable	
	December 31,	December 31,			(Unfavorable)	
	2018	2019				
Revenues:						
State of Alaska	\$ -	\$ 35,976	\$ 35,976	\$ 235,926	\$ (199,950)	
Federal passed through the State of Alaska	-	116,921	116,921	438,148	(321,227)	
Total revenue:	-	152,897	152,897	674,074	(521,177)	
Expenditures:						
Direct costs:						
Personal services	-	-	-	-	-	
Other operating costs	-	145,645	145,645	659,569	513,924	
Total direct costs	-	145,645	145,645	659,569	513,924	
Indirect costs	-	7,252	7,252	14,505	7,253	
Total expenditures	\$ -	\$ 152,897	\$ 152,897	\$ 674,074	\$ 521,177	

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, 2020

	Fiscal Year Ending December 31, 2016	Fiscal Year Ending December 31, 2017	Fiscal Year Ending December 31, 2018	Fiscal Year Ending December 31, 2019	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:							
State of Alaska	\$ 8,246	\$ 46,535	\$ 130,107	\$ 58,951	\$ 243,839	\$ 374,960	\$ (131,121)
Federal passed through the State of Alaska	-	-	-	-	-	-	-
Total revenues	8,246	46,535	130,107	58,951	243,839	374,960	(131,121)
Expenditures:							
Direct costs:							
Personal services	-	-	2,544	13,148	15,692	15,534	(158)
Other operating costs	-	46,535	127,563	45,803	219,901	351,180	131,279
Total direct costs	-	46,535	130,107	58,951	235,593	366,714	131,121
Indirect costs	8,246	-	-	-	8,246	8,246	-
Total expenditures	\$ 8,246	\$ 46,535	\$ 130,107	\$ 58,951	\$ 243,839	\$ 374,960	\$ 131,121

See accompanying auditor's report.

Municipality of Anchorage Response to Single Audit (Unaudited)



DEPARTMENT OF FINANCE
Alexander Slivka
Chief Fiscal Officer

**Municipality of Anchorage, Alaska
Summary Schedule of Prior Audit Findings
for the Year Ended December 31, 2019**

State Award Finding and Questioned Costs

Finding 2018-001 Special Tests and Provisions – Significant Deficiency in Internal Control over Compliance

Finding Public Works did not have controls in place requiring copies of certified payrolls to be obtained and retained for each period in which construction activities took place.

Status Public Works developed and implemented controls requiring contractors to submit certified payrolls, and for certified payrolls to be retained. This finding is considered resolved.