



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

*For the fiscal year ended
December 31, 2020*



This electronic version of the Federal and State of Alaska Single Audit Reports and Schedules of the Municipality of Anchorage obtained from the Municipality's web page is historical information that presents the Municipality's financial position as of December 31, 2020. The Municipality assumes no obligation for updating this financial report.

The Municipality has taken reasonable security measures to protect the integrity of its website and information posted thereon. However, no website can fully ensure against infiltration. Absent any unauthorized act that deletes, edits, or somehow manipulates the words or data in this financial report, such financial report is true and correct as of their date.



Municipality of Anchorage, Alaska

Single Audit Reports and Supplementary Information

Year Ended December 31, 2020

Municipality of Anchorage, Alaska

Single Audit Reports and Supplementary Information
Year Ended December 31, 2020

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	6-14
Notes to the Schedule of Expenditures of Federal Awards	15-17
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>	18-20
Schedule of State Financial Assistance	21-25
Notes to the Schedule of State Financial Assistance	26
Schedule of Findings and Questioned Costs	27-29
Supplementary Information	
Independent Auditor’s Report on Supplementary Information	32
Schedules of Revenues and Expenditures - Budget and Actual - State of Alaska Department of Health and Social Services Grants	33-55
Municipality of Anchorage’s Response to Single Audit (Unaudited)	
Corrective Action Plan	58



Tel: 907-278-8878
Fax: 907-278-5779
www.bdo.com

3601 C Street, Suite 600
Anchorage, AK 99503

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, 2020, and the related notes to the financial statements, which collectively comprise Anchorage's basic financial statements, and have issued our report thereon dated September 30, 2021. 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) as a basis for designing 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 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 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 weakness. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Anchorage's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Anchorage's response was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the 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
September 30, 2021



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

Opinion 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, 2020. 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 \$78,153,954 in federal awards which is not included in Anchorage’s schedule of expenditures of federal awards during the year ended December 31, 2020. 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, 2020.

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, 2020.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Anchorage and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of Anchorage’s compliance with the types of compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Anchorage's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the types of compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Anchorage's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the types of compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Anchorage's compliance with the requirements of the federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Anchorage's compliance with the types of compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Anchorage's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Anchorage's control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 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, 2020, and the related notes to the financial statements, which collectively comprise Anchorage's basic financial statements. We issued our report thereon dated September 30, 2021, 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
October 29, 2021

Municipality of Anchorage
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2020

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Award Amount	Total Federal Expenditures
Department of Agriculture						
Pass-Through Alaska Department of Health & Social Services						
SNAP Cluster:						
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		604-271-20002	\$ -	\$ 124,428	\$ 57,684
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		604-271-21002	-	131,928	58,706
Total SNAP Cluster				-	256,356	116,390
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557		604-268-20001	-	1,582,992	755,797
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557		604-268-21001	-	1,510,488	672,599
Total CFDA 10.557				-	3,093,480	1,428,396
Pass-Through Alaska Department of Natural Resources						
Cooperative Forestry Assistance - Anchorage Fire Department Wildfire Mitigation	10.664		399170	-	270,000	9,939
Pass-Through Alaska Department of Commerce, Community & Economic Development - Forest Service Schools and Roads Cluster: Schools and Roads - Grants to States						
FY 19 National Forest Receipts	10.665		None	-	61,761	61,761
Total Department of Agriculture				-	3,681,597	1,616,486
Department of Health & Human Services						
Food and Drug Administration Research - FDA 2020 FDA Education Outreach	93.103	G-SP-1910-07765		-	3,000	3,000
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	338,765
Nutrition, Transportation and Support Services	93.044		607-309-21003	-	541,095	187,433
Total Aging Cluster				-	979,243	526,198
Pass-Through Alaska Department of Health & Social Services:						
Special Programs for the Aging Title IV and Title II, Discretionary Projects - Aging and Disability Resource Center	93.048		607-299-21003	-	80,000	18,865

Municipality of Anchorage
Schedule of Expenditures of Federal Awards, continued
Year Ended December 31, 2020

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Award Amount	Total Federal Expenditures
Department of Health & Human Services, continued						
Pass-Through Alaska Department of Health & Social Services, continued:						
Public Health Emergency Preparedness:						
2020 Public Health Emergency Preparedness	93.069		601-299-20003	\$ -	\$ 455,210	\$ 233,408
2021 Public Health Emergency Preparedness	93.069		601-299-21003	-	455,210	231,526
Total CFDA 93.069				-	910,420	464,934
Project Grants and Cooperative Agreements for Tuberculosis Control Programs:						
Public Health Nursing	93.116		601-289-20001	-	128,600	63,446
Public Health Nursing	93.116		601-289-21001	-	128,600	65,652
Total CFDA 93.116				-	257,200	129,098
Public Health Emergency Response: Cooperative Agreement for Emergency Response:						
Public Health Crisis Response:						
COVID-19 CDC Crisis Response	93.354		1 NU90TP92268-001-00	-	474,560	474,560
COVID-19 Contact Tracing Services	93.354		C0621-541-A	-	10,000,000	1,105,970
Total CFDA 93.354				-	10,474,560	1,580,530
TANF Cluster:						
Teen and Unintended Pregnancy Prevention	93.558		601-285-20001	-	85,000	46,322
Teen and Unintended Pregnancy Prevention	93.558		601-285-21001	-	85,000	9,883
Total TANF Cluster				-	170,000	56,205
CCDF Cluster:						
Child Care Mandatory and Matching Funds of the Child Care and Development Fund -						
Child Care Licensing	93.596		604-260-20001	-	1,674,660	767,755
Child Care and Development Block Grant - Child Care Licensing	93.575		604-260-21001	-	1,507,195	773,700
Total CCDF Cluster				-	3,181,855	1,541,455
Medicaid Cluster - Medical Assistance Program -						
Aging and Disability Resource Center & Short-Term Assistance and Referral Services	93.778		607-PA-164	-	840,889	217,894
HIV Prevention Activities Health Department Based:						
HIV/ AIDS Prevention	93.940		601-281-20004	-	181,470	123,644
HIV/ AIDS Prevention	93.940		601-281-21004	-	106,470	23,944
Total CFDA 93.940				-	287,940	147,588
Total Department of Health & Human Services				-	17,185,107	4,685,767

Municipality of Anchorage
Schedule of Expenditures of Federal Awards, continued
Year Ended December 31, 2020

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Award Amount	Total Federal Expenditures
Department of Homeland Security						
Disaster Grants - Public Assistance (Presidentially Declared Disasters):						
2020 Disaster Grants - 2018 Earthquake Public Assistance	97.036	DR-4094-AK		\$ -	\$ 14,516,909	\$ 10,650,578
2020 Disaster Grants - COVID-19 Public Assistance	97.036	DR-4533-AK		-	3,442,259	3,442,259
Total CFDA 97.036				-	17,959,168	14,092,837
2018 Port Security Grant Program	97.056	EMW-2018-PU-00321		-	455,150	80,389
2019 Port Security Grant Program	97.056	EMW-2019-PU-00444		-	508,592	108,406
Total CFDA 97.056				-	963,742	188,795
Pass-Through Alaska Department of Military & Veterans Affairs						
2019 Emergency Management Performance Grant	97.042		20EMPG-GY19	-	200,000	96,160
2020 Emergency Management Performance Grant	97.042		EMS-2020-EP-00001-S01	-	200,000	108,012
Total CFDA 97.042				-	400,000	204,172
Homeland Security Grant Program:						
2017 State Homeland Security Program	97.067		20SHSP-GY17	-	373,000	58,000
2018 State Homeland Security Program	97.067		20SHSP-GY18	-	390,400	16,099
2019 State Homeland Security Program	97.067		20SHSP-GY19	-	262,848	114,092
Total CFDA 97.067				-	1,026,248	188,191
Total Department of Homeland Security				-	20,349,158	14,673,995
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		-	1,606,172	(6,380)
Community Development Block Grant 2017	14.218	B-17-MC-02-0001		-	1,612,907	(9,617)
Community Development Block Grant 2018	14.218	B-18-MC-02-0001		425,320	1,726,068	90,187
Community Development Block Grant 2019	14.218	B-19-MC-02-0001		478,439	1,720,154	829,569
Total CDBG - Entitlement Grants Cluster				903,759	6,665,301	903,759
Emergency Solutions Grant Program:						
Emergency Shelter 2017	14.231	E-17-MC-02-0001		145,877	277,946	119,681
Emergency Shelter 2018	14.231	E-18-MC-02-0001		61,889	145,198	86,421
Emergency Shelter 2019	14.231	E-19-MC-02-0001		-	146,461	90,156
Total CFDA 14.231				207,766	569,605	296,258

Municipality of Anchorage
Schedule of Expenditures of Federal Awards, continued
Year Ended December 31, 2020

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Award Amount	Total Federal Expenditures
Department of Housing & Urban Development, Office of Community Planning & Development, continued						
Home Investment Partnerships Program:						
HOME Investment Partnership Agreement 2017	14.239	M-17-MC-02-0200		\$ 82,815	\$ 543,890	\$ 40,446
HOME Investment Partnership Agreement 2018	14.239	M-18-MC-02-0200		78,402	733,068	91,657
HOME Investment Partnership Agreement 2018	14.239	M-19-MC-02-0200		-	377,364	29,114
Total CFDA 14.239				161,217	1,654,322	161,217
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	-	328,217	59,222
Section 8 Project-Based Cluster -						
Section 8 Housing Assistance Payments Program - Elderly Case Management						
at Chugach View and Chugach Manor in Anchorage, Alaska	14.195		16-07/MOA-CSA-16-1	-	328,217	59,222
Housing Trust Fund:						
National Housing Trust Fund 2017	14.275		HFT-17-MOA-1	-	543,890	16,023
National Housing Trust Fund 2018	14.275		HTF-18-MOA-1	-	490,247	11,118
Total Housing Trust Fund				-	1,034,137	27,141
Total Department of Housing & Urban Development, Office of Community Planning & Development				1,272,742	10,579,799	1,506,819
Department of the Interior						
U.S. Geological Survey Research and Data Collection -						
Hydrologic Resource Center for Data Collection and Investigation (1/1/18 - 12/31/20)	15.808	G18AC00010		-	472,104	158,942
Pass-Through Alaska Department of Natural Resources						
Outdoor Recreation, Acquisition, Development and Planning:						
Duldida Park Upgrades	15.916		02-00414	-	115,156	2,248
Jewel Lake Playground Upgrades	15.916		02-00427	-	108,427	105,987
Folker Park Improvements	15.916		02-00431	-	210,084	60,396
Chanshtnu Muldoon Town Square Park	15.916		02-00433	-	696,750	610,190
Total CFDA 15.916				-	1,130,417	778,821
Pass-Through Alaska Department of Revenue						
Payments in Lieu of Taxes	15.226		None	-	746,175	746,175
Total Department of the Interior				-	2,348,696	1,683,938

Municipality of Anchorage
Schedule of Expenditures of Federal Awards, continued
Year Ended December 31, 2020

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Award Amount	Total Federal Expenditures
Department of Justice						
Bulletproof Vest Partnership Program - FY2018 Bullet Proof Vest Partnership Act	16.607	None		\$ -	\$ 35,667	\$ 35,667
Project Safe Neighborhoods - Alaska Project Safe Neighborhoods Projects	16.609	SF20-18PSN-01		-	139,743	122,771
Coronavirus Emergency Supplemental Funding Program - COVID-19 FY2020 Anchorage Coronavirus Emergency Response	16.034	2020-VD-BX-1416		-	1,362,957	536,013
Missing Children's Assistance: Justice and Delinquency Prevention	16.543	2016-MC-FX-K006		-	737,448	8,836
FY2019-21 Internet Crimes	16.543	2019-MC-FX-K019		-	348,552	190,778
Total CFDA 16.543				-	1,086,000	199,614
Edward Byrne Memorial Justice Assistance Grant Program: FY2017 Justice Assistance Grant	16.738	2017-DJ-BX-0661		-	400,949	366,635
FY2018 Justice Assistance Grant	16.738	2018-DJ-BX-0293		-	419,080	389,858
FY2019 Justice Assistance Grant	16.738	2019-DJ-BX-0732		-	423,021	331,089
Total CFDA 16.738				-	1,243,050	1,087,582
Equitable Sharing Program - Federal Forfeiture Funds	16.922	None		-	3,106,127	203,729
Total Department of Justice				-	6,973,544	2,185,376
Department of Transportation						
Airport Improvement Program: Conduct Airport Master Plan Study Update, Phase 2	20.106	3-02-0015-061-2014		-	600,000	10,719
Acquire Safety Equipment and/or Fencing, (Airport Security Fencing and Gate Improvements, Phase 4)	20.106	3-02-0015-068-2017		-	3,445,777	11,935
Reconstruct Q Apron, Phase 7	20.106	3-02-0015-073-2018		-	12,249,919	971,750
Reconstruct Taxiway G	20.106	3-02-0015-077-2018		-	1,523,825	35,364
Install Taxiway C Lighting & Signage	20.106	3-02-0015-071-2019		-	1,125,000	538,234
Conduct Miscellaneous Study (RIM study with ALP update)	20.106	3-02-0015-074-2019		-	287,767	38,924
Reconstruct Access Road Design (10,000 feet)	20.106	3-02-0015-078-2019		-	720,000	617,342
COVID-19 CARES Act	20.106	3-02-0015-080-2020		-	17,898,468	701,340
Access Road Contract	20.106	3-02-0015-079-2020		-	8,700,000	41,492
Total CFDA 20.106				-	46,550,756	2,967,100

Municipality of Anchorage
Schedule of Expenditures of Federal Awards, continued
Year Ended December 31, 2020

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Award Amount	Total Federal Expenditures
Department of Transportation, continued						
Federal Transit Cluster:						
Federal Transit - Capital Investment Grants:						
FTA 5309 Dimond Center Study	20.500	AK-55-0004		\$ -	\$ 3,004,859	\$ 45,233
FTA 5309 Museum Intermodal Facility	20.500	AK-03-0067		-	1,457,667	58,202
Total CFDA 20.500				-	4,462,526	103,435
Federal Transit - Formula Grants:						
2015 FTA FHWA CTP Dimond Center Phase 1	20.507	AK95-X019		-	1,819,400	28,147
2015 FTA CMAQ Vehicles	20.507	AK-95-X015		-	3,588,766	675,689
2010 CMAQ FTA Fleet Acq	20.507	AK-95-X007		-	6,940,911	3,149
FY13 5307 PM; Vans; ADA Ops; Shelter	20.507	AK-90-X070		-	1,270,027	19,981
2014 FTA 5307PM; ADA; BSI; MSE; IT	20.507	AK-90-X076		-	1,985,786	580,239
2016 CMAQ	20.507	AK2017-016		-	191,037	41,882
2017 CMAQ	20.507	AK-2018-005		-	191,037	40,351
2016 5307ACM MSE SV	20.507	AK-2020-004		-	1,867,054	14,895
2017-18 FTA 5307 BSI	20.507	AK-2020-012-00		-	1,958,358	116,555
2020 FTA 5307 PM	20.507	AK-2020-014-00		-	3,141,410	3,141,410
COVID-19 2020 CARES SEC 5307	20.507	AK-2020-030		-	18,580,864	1,567,311
2019 5324 ERF FTA	20.507	AK-2020-029		-	126,700	117,935
Total CFDA 20.507				-	41,661,350	6,347,544
Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs:						
2017/18/19 FTA 5339	20.526	AK-2020-009-00		-	1,684,736	30,350
13/14 5339 Bus & Paratransit Vehicles	20.526	AK-34-0001		-	1,096,583	620,133
FY15 5339 Bus Facility Improvements	20.526	AK-2018-017		-	537,857	243,966
Total CFDA 20.526				-	3,319,176	894,449
Total Federal Transit Cluster				-	49,443,052	7,345,428
Transit Service Program Cluster:						
Enhanced Mobility for Seniors and Individuals with Disabilities:						
FTA FY 17/18 5310 Travel, Training, and Information Technology Systems	20.513	AK-2019-018-00		-	150,817	75,883
FTA FY19-20 5310 TRVLTRN	20.513	AK-2020-025-00		-	358,964	7,128
FTA FY17/18 FTA 5310 485 ITS	20.513	AK-2019-018-00		-	184,333	69,138
Total Transit Service Program Cluster				-	694,114	152,149

Municipality of Anchorage
Schedule of Expenditures of Federal Awards, continued
Year Ended December 31, 2020

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Award Amount	Total Federal 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	\$ 12,607
Pass-Through Alaska Department of Transportation & Public Facilities						
AMATS: Anchorage Areawide Trails Rehabilitation	20.205		0001521/58464	-	1,018,750	132
AMATS: Bicycle Plan Implementation Project (MOA Owned)	20.205		56092	-	982,650	21,934
AMATS: Planning 2018	20.205		AMATS 2018	-	1,340,840	67,037
AMATS: Planning 2019	20.205		AMATS 2019	-	1,343,047	112,992
AMATS: Air Quality Public & Business Awareness Education Campaign CY2019-2020	20.205		CFHWY00521	-	772,694	273,407
AMATS: Non-Motorized Plans Update	20.205		CFHWY00164	-	285,346	3,999
AMATS: Arterial Roadway Dust Control CY 2019-2020	20.205		CFHWY00098	-	344,880	58,600
AMATS: Mountain View Drive Pathway Reconstruction 2017	20.205		CFHWY00259	-	394,175	41,653
AMATS: Vision Zero Program	20.205		CFHWY00192	-	268,780	538
MOUNTAIN AIR DR EXT	20.205		CFHWY00710/0001690	-	45,000	3,898
AMATS: Chugach Foothills Connector, Phase II	20.205		CFWHY00387 / TA18004	-	780,654	26,680
AMATS: University Medical District Transportation Demand Management Study	20.205		CFHWY00616	-	419,361	9,222
CHUGACH WAY AREA	20.205		CFHWY00628	-	129,653	17,141
AMATS 2020 OPERATING AGREEMENT	20.205		2020 AMATS OPER AGRMT	-	1,323,362	965,289
SPENARD ROAD REHAB	20.205		CFHWY00604	-	75,000	6,625
DR. MLK JR. AVE EXT	20.205		CFHWY00585	-	75,000	3,973
AMATS: Anchorage Ridesharing/Transit Marketing CY2019-2021	20.205		CFHWY00529	-	2,315,381	751,757
University Lake Drive Extension (APU)	20.205		59764HPRL-HPRM-0001(407)	-	1,826,900	270,393
AMATS: Consolidated Municipality of Anchorage MTP Update	20.205		Z577120000	-	747,878	87,310
AMATS: Traffic Counts 2018-2020	20.205		CFHWY00108	-	1,301,081	654,394
AMATS: Traffic Control Signalization CY2019-CY2021	20.205		CFHWY00097	-	899,375	333,771
Total CFDA 20.205				-	16,969,807	3,723,352
Total Highway Planning and Construction Cluster				-	16,969,807	3,723,352
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	243,290
Highway Safety Cluster:						
State and Community Highway Safety:						
2020 Anchorage Police Department Impaired Driving Enforcement Unit	20.600		402PT 20-06-00(A)	-	1,738,000	834,255
2021 Anchorage Police Department Impaired Driving Enforcement Unit	20.600		405D M5X-21-01-FA(D)	-	1,744,000	293,639
2021 High Visibility Enforcement CIOT Events	20.600		402 PT-21-06-FA(A)-2	-	23,600	23,573
Total CFDA 20.600				-	3,505,600	1,151,467

Municipality of Anchorage
Schedule of Expenditures of Federal Awards, continued
Year Ended December 31, 2020

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Award Amount	Total Federal Expenditures
Department of Transportation, continued						
Highway Safety Cluster, continued:						
National Priority Safety Programs:						
FFY2019 High Visibility Enforcement - DUI Events	20.616		402 PT-20-06-FA(G)	\$ -	\$ 162,400	\$ 162,175
FFY2019 High Visibility Enforcement - DUI Events	20.616		405D M5HVE-20-01-FA(A)-2	-	58,580	42,084
FFY2019 High Visibility Enforcement - DUI Events	20.616		405D M5HVE-21-01-FA(A)-2	-	55,320	36,896
Total CFDA 20.616				-	276,300	241,155
Total Highway Safety Cluster				-	3,781,900	1,392,622
Total Department of Transportation				-	118,113,561	15,823,941
US Department of the Treasury						
Pass-Through Alaska Department of Commerce, Community & Economic Development - COVID-19 - Coronavirus Relief Fund	21.019		20-CRF-013	58,180,274	156,713,566	155,239,305
Environmental Protection Agency						
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements - MOA Assessment Coalition FY2019	66.818	01J65601		-	600,000	192,492
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:						
E 43rd Thorne Dale to Piper Water Rehab	66.468		131531	-	1,333,783	392,298
SW 260 Zone Capacity Improvements	66.468		131551	-	851,000	193,348
Hillcrest Dr Water Rehab	66.468		131541	-	400,000	120,259
Pro Fi SFY 19 Project	66.468		AWUD19	-	10,000,000	6,722,457
Pro Fi SFY 21 Project	66.468		AWUD21	-	13,679,569	5,059,490
Total Drinking Water State Revolving Fund Cluster				-	26,264,352	12,487,852
Alaska Clean Water Fund Loans - Clean Water State Revolving Fund Cluster:						
Capitalization Grants for Clean Water State Revolving Funds:						
Pro Fi SFY 19 Project	66.458	ASUC19		-	10,000,000	7,710,108
Pro Fi SFY 19 Project	66.458	ASUC19		-	7,963,018	5,771,135
Total Clean Water State Revolving Fund Cluster				-	17,963,018	13,481,243
Total Environmental Protection Agency				-	44,827,370	26,161,587

Municipality of Anchorage
Schedule of Expenditures of Federal Awards, continued
Year Ended December 31, 2020

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Award Amount	Total Federal Expenditures
Equal Employment Opportunity Commission						
FY 20 Equal Employment Opportunity Cases	30.unknown	None		\$ -	\$ 232,742	\$ 232,742
Institute of Museum & Library Services						
Pass-Through Alaska Department of Education & Early Development Grants to States:						
READY TO READ FY20	45.310		ILC-20-713-10	-	119,376	43,347
800# ILL & Reference Backup Service FY2020	45.310		ILC-20-713-11	-	56,828	28,056
READY TO READ FY21	45.310		ILC 21-007	-	128,446	44,779
Total Institute of Museum & Library Services				-	304,650	116,182
Total Schedule of Expenditures of Federal Awards				\$ 59,453,016	\$ 381,309,790	\$ 223,926,138

The accompanying notes are an integral part of this schedule.

Municipality of Anchorage, Alaska

Notes to the Schedule of Expenditures of Federal Awards for the Year Ended December 31, 2020

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, 2020. 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, 2020, 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	\$ 1,464,384	\$ -	161,217
Community Development Block Grants/ Entitlement Grants	14.218	1,035,334	-	903,759
Total		\$ 2,499,718	\$ -	1,064,976

Municipality of Anchorage, Alaska

Notes to the Schedule of Expenditures of Federal Awards, continued for the Year Ended December 31, 2020

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, 2020, Anchorage had the following loan activities:

Program Title	Federal CFDA Number	Outstanding Payable	Current Year Federal Drawdowns
Clean Water State Revolving Fund Cluster	66.458	\$ 104,324,704	\$ 13,481,243
Drinking Water State Revolving Fund Cluster	66.468	100,730,212	12,487,852
Total		\$ 205,054,916	\$ 25,969,095

5. Unearned Revenue by Program

Unearned revenue by federal program at December 31, 2020 are as follows:

Program Title	Federal CFDA Number	Unearned Revenue
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	\$ 6,432
Community Development Block Grants/ Entitlement Grants	14.218	333,980
HOME Investment Partnerships Program	14.239	58,419
Highway Planning and Construction	20.205	150,444
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	340
Coronavirus Relief Fund	21.019	1,474,261
Grants to States	45.310	15,506
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	23,551
Injury Prevention and Control Research and State and Community Based Programs	93.136	41,250
Temporary Assistance for Needy Families	93.558	16,627
Medical Assistance Program	93.778	245,248
HIV Prevention Activities Health Department Based	93.940	9,549
Total Unearned Revenue - Federal Programs		\$ 2,375,607

Municipality of Anchorage, Alaska

Notes to the Schedule of Expenditures of Federal Awards, continued for the Year Ended December 31, 2020

6. Disaster Grants

After a presidentially declared disaster, FEMA provides Disaster Grants - Public Assistance (Presidentially Declared Disasters) (CFDA 97.036) to reimburse eligible costs associated with repair, replacement or restoration of disaster-damaged facilities. The federal government makes reimbursements in the form of cost-shared grants that require state matching funds. In 2020, FEMA approved \$6.8 million eligible expenditures that were incurred in the prior fiscal year, of which \$5.1 million are included on the Schedule of Expenditures of Federal Awards (SEFA).



**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

Opinion 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, 2020. 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 \$440,731,684 in state awards which is not included in the Anchorage’s Schedule of State Financial Assistance during the year ended December 31, 2020. 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, 2020.

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, 2020.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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 *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Our responsibilities under those standards and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Anchorage and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of Anchorage’s compliance with the types of compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, state statutes, regulations, and the terms and conditions of its state awards applicable to its state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the types of compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Anchorage's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the types of compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Anchorage's compliance with the requirements of the state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Anchorage's compliance with the types of compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Anchorage's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Anchorage's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 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, 2020, and the related notes to the financial statements, which collectively comprise Anchorage's basic financial statements. We issued our report thereon dated September 30, 2021, 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
October 29, 2021

Municipality of Anchorage
Schedule of State Financial Assistance
Year Ended December 31, 2020

State Agency/Program Title	Award Number	Total Award Amount	Passed Through to Subrecipients	State Expenditures
Alaska Department of Administration				
Major Programs:				
FY19 Public Employees' Retirement System	None	\$ 17,870,560	\$ -	\$ 17,870,560
FY19 Motor Vehicle Registration Tax	None	10,895,112	-	10,895,112
Total Alaska Department of Administration		28,765,672	-	28,765,672
Alaska Department of Commerce, Community & Economic Development				
Major Programs:				
2012 Port of Anchorage Expansion	12-DC-301	30,000,000	-	982,076
2013 Port of Anchorage Expansion	13-DC-633	48,500,000	-	20,902,586
2013 Port of Anchorage Expansion	13-GO-001	50,000,000	-	7,212,400
2019 Port of Anchorage	19-DC-006	20,000,000	-	19,070,674
Total Major Programs		148,500,000	-	48,167,736
Nonmajor Programs:				
Improvements and Safety Upgrades at the Intersection on Goldenview Drive from Rabbit Creek to Romania Drive	14-RR-032	3,520,064	-	332,127
Toilsome Hill Drive/Glen Alps Road/Canyon Road Improvements Phase II	14-DC-039	3,000,000	-	110,739
ARDSA - Sand Lake, Bayshore, Klatt, and Oceanview Pavement Rehabilitation	13-DC-539	3,000,000	-	17,651
Sullivan Arena Parking Lot Expansion and Building Upgrades	13-DC-593	5,190,000	-	3,897
Anchorage Museum - Alaska History Gallery Renovation	13-DC-586	5,000,000	-	260,107
Pavement Rehabilitation Matching Program	13-DC-598	6,000,000	-	1,047

Municipality of Anchorage
Schedule of State Financial Assistance, continued
Year Ended December 31, 2020

State Agency/Program Title	Award Number	Total Award Amount	Passed Through to Subrecipients	State Expenditures
Alaska Department of Commerce, Community & Economic Development, continued				
Nonmajor Programs, continued:				
Dimond Center Intermodal Project Match	07-DC-391	\$ 254,674	\$ -	\$ 24,822
Yosemite Drive Area Drainage and Road Upgrade	15-DC-034	8,000,000	-	5,754
Begich Middle School Lighting for Track and Field	11-DC-022	200,000	-	42,221
District 25 Residential Road Rehabilitation and Replacements	15-DC-015	2,200,000	-	1,326
Klatt Road/Southport Drive Surface Rehabilitation - 100th Avenue to C Street	15-DC-022	1,500,000	-	381,948
Arlberg Ave Extension	12-DC-250	3,500,000	-	10,196
Traffic Calming Safety Improvements	12-DC-321	500,000	-	31,042
Chugiak Volunteer Fire and Rescue Department Station #35 Replacement	12-DC-800	6,150,000	-	12,499
Reka Drive Southside Separated Pedestrian Facility - Bragaw Street to Pine Street	13-DC-256	200,000	-	21,740
Fish Creek Trail - Northwood Drive to Spenard Road	13-DC-394	575,000	-	35
Birch Road Safety Improvements - O'Malley Road to Naknek Lane	13-DC-464	1,200,000	-	104,158
Eagle River Traffic Mitigation - Business Boulevard to Eagle River and Artillery Road	13-DC-597	6,000,000	-	59,319
Fairview Recreation Center Safety Upgrades	14-DC-016	398,000	-	30,840
Girdwood Road Service Area Road and Drainage Rehabilitation	14-DC-019	250,000	-	4,534
Foothills East Subdivision Area Street Reconstruction	15-DC-018	3,000,000	-	90,679
Pedestrian and Student Safety	15-DC-026	250,000	-	52,509
FY 20 Shared Fisheries Business Tax	None	7,103	-	7,103
FY 20 Community Assistance Program	None	375,000	-	375,000
FY 20 Shared Marijuana Establishment Registration Fees	None	22,400	-	22,400
Total Nonmajor Programs		60,292,241	-	2,003,693
Total Alaska Department of Commerce, Community & Economic Development		208,792,241	-	50,171,429

Municipality of Anchorage
Schedule of State Financial Assistance, continued
Year Ended December 31, 2020

State Agency/Program Title	Award Number	Total Award Amount	Passed Through to Subrecipients	State Expenditures
Alaska Department of Military and Veteran Affairs				
Division of Homeland Security and Emergency Management				
Major Programs:				
2018 Earthquake Disaster - Public Assistance	DR-4413-AK	\$ 4,834,116	\$ -	\$ 3,545,339
2020 COVID-19 Disaster - Public Assistance	DR-4533-AK	1,147,420	-	1,147,420
		5,981,536	-	4,692,759
Total Alaska Department of Military and Veteran Affairs				
Alaska Department of Education & Early Development				
Nonmajor Programs:				
Public Library Assistance	PLA-20-713-01	35,000	-	32,996
Public Library Assistance	PLA-21-ANCHO	35,000	-	541
		70,000	-	33,537
Total Alaska Department of Education & Early Development				
Alaska Department of Health & Social Services				
Major Programs:				
2020 Public Health Nursing	601-289-20001	3,076,900	-	1,522,699
2021 Public Health Nursing	601-289-21001	3,076,900	-	1,575,662
		6,153,800	-	3,098,361
Total Major Programs				
Nonmajor Programs:				
Human Services Community Matching Grants FY2021	605-231-21001	829,053	-	357,989
Human Services Community Matching Grants FY2020	605-231-20001	822,255	-	454,142
Aging and Disability Resource Centers & Medicare Counseling and Outreach	607-299-20003	200,000	-	70,179
Aging and Disability Resource Center & Short-Term Assistance and Referral Services	607-PA-164	840,889	-	217,894
Aging and Disability Resource Centers & Medicare Counseling and Outreach	607-299-21003	200,000	-	47,143
Nutrition, Transportation, and Support Services	607-309-21003	227,237	-	78,714

Municipality of Anchorage
Schedule of State Financial Assistance, continued
Year Ended December 31, 2020

State Agency/Program Title	Award Number	Total Award Amount	Passed Through to Subrecipients	State Expenditures
Alaska Department of Health & Social Services, continued				
Nonmajor Programs, continued:				
Nutrition, Transportation, and Support Services	607-309-20003	\$ 235,926	\$ -	\$ 182,412
Planning and Design for the Alaska Center for Treatment	C05-536-1604	374,960	-	39,661
Total Nonmajor Programs		3,730,320	-	1,448,134
Total Alaska Department of Health & Social Services		9,884,120	-	4,546,495
Alaska Department of Revenue				
Major Programs -				
FY 20 Telephone/Electric Cooperative Tax Revenue Sharing	None	767,324	-	767,324
Nonmajor Programs:				
FY 20 Liquor Licensing	None	398,100	-	398,100
FY 19 Fish Business Shared Tax	None	112,117	-	112,117
FY19 Commercial Passenger Vessel Program	None	66,755	-	66,755
FY 20 Aviation Motor Fuel Program	None	24,413	-	24,413
Total Nonmajor Programs		601,385	-	601,385
Total Alaska Department of Revenue		1,368,709	-	1,368,709

Municipality of Anchorage
Schedule of State Financial Assistance, continued
Year Ended December 31, 2020

State Agency/Program Title	Award Number	Total Award Amount	Passed Through to Subrecipients	State Expenditures
Alaska Department of Transportation & Public Facilities				
Major Programs:				
FY 19 Traffic Signal Management	None	\$ 2,149,819	\$ -	\$ 2,149,819
Nonmajor Programs:				
Toilsome Hill Drive/Glen Alps Road/Canyon Road Improvements	53166	1,390,345	-	68,964
2016-2020 APDES Program (NPDES Municipal Storm Water Discharge Permit)	APDES 2016 - 2020	1,750,000	-	261,783
AMATS: Air Quality Public & Business Awareness Education Campaign CY2019-2020	CFHWY00521	81,270	-	27,139
AMATS: Anchorage Ridesharing/Transit Marketing CY2019-2021	CFHWY00529	243,810	-	74,622
AMATS: Consolidated Municipality of Anchorage MTP Update	Z577120000	52,239	-	4,128
FY 19 TORA Anchorage/Eagle River Area Street Cleaning	None	95,360	-	95,360
Total Nonmajor Programs		3,613,024	-	531,996
Total Alaska Department of Transportation & Public Facilities		5,762,843	-	2,681,815
Total Schedule of State Financial Assistance		\$ 260,625,121	\$ -	\$ 92,260,416

The accompanying notes are an integral part of this schedule.

Municipality of Anchorage, Alaska

Notes to the Schedule of State Financial Assistance For the Year Ended December 31, 2020

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, 2020. 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 \$17,870,560 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 2020. 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, 2019 through June 30, 2020, 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.

4. Disaster Grants

After a presidentially declared disaster, FEMA provides Disaster Grants - Public Assistance (Presidentially Declared Disasters) (CFDA 97.036) to reimburse eligible costs associated with repair, replacement or restoration of disaster-damaged facilities. The federal government makes reimbursements in the form of cost-shared grants that require state matching funds. In 2020, FEMA approved \$6.8 million eligible expenditures that were incurred in the prior fiscal year, of which \$1.7 million are included on the Schedule of Expenditures of Federal Awards (SEFA).

Municipality of Anchorage, Alaska

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2020

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? X yes ___ (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:

Table with 3 columns: CFDA Number, Name of Federal Program or Cluster, Agency. Rows include Coronavirus Relief Fund, Capitalization Grants for Clean Water State Revolving Funds, Public Health Emergency Response, and Disaster Grants - Public Assistance.

Dollar threshold used to distinguish between type A and type B programs: \$ 3,000,000

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, 2020

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**

Finding 2020-001 Completeness of Schedule of Expenditures of Federal Awards and Schedule of State Financial Assistance - Significant Deficiency in Internal Control over Financial Reporting

Criteria Management is required under the Uniform Guidance and the *State of Alaska Single Audit Guide and Compliance Supplement for State Single Audits* to prepare a schedule of expenditures of federal awards (SEFA) and schedule of state financial assistance (SSFA) that include all federal and state awards expended during the fiscal year for individual federal and state programs. In addition, the Municipality has a revenue recognition policy whereby grant revenue is recognized as eligible expenses are incurred, and deferred at the governmental funds level if not received within six months.

Condition Significant adjustments were necessary to correct both the SEFA and SSFA to properly recognize revenue related to federal and state expenditures incurred under the Disaster Grants - Public Assistance (FEMA) programs.

Cause The Municipality did not establish sufficient internal controls to ensure the SEFA and SSFA were reviewed for completeness and reconciled to underlying federal and state-funded expenditures prior to the start of audit fieldwork. This was due to two factors: (1) decentralization of disaster relief recovery across different departments related to the earthquake recovery; and (2) lack of recent experience in reporting FEMA disaster assistance on the SEFA and SSFA.

Effect or potential effect Federal and state expenditures initially reported on the SEFA and SSFA were understated by \$18.7 million related to exclusion of this program from the management prepared SEFA and SSFA, which includes \$8.6 million in grant revenues and grant receivables that were not initially recorded in the accounting system of the Municipality.

Municipality of Anchorage, Alaska

Schedule of Findings and Questioned Costs, continued For the Year Ended December 31, 2020

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

Recommendation Management should ensure that the SEFA and SSFA are reviewed for completeness in a timely manner. Management should include in their review a comparison of amounts presented on the SEFA and SSFA to underlying expenditures charged to federal and state programs. In addition, we recommend a review be performed of subsequent grant receipts to ensure proper revenue recognition at fiscal year-end.

Views of responsible officials Management concurs with the finding. Management plans to establish procedures to ensure the SEFA and SSFA are reviewed for completeness in a timely manner and ensure the financial statements accurately reflect intergovernmental receivables and revenues.

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.

This page intentionally left blank.

Supplementary Information



Tel: 907-278-8878
Fax: 907-278-5779
www.bdo.com

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
October 29, 2021

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

Child Care Licensing

604-260-20001

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2020

	Fiscal Year Ending December 31, 2019	Fiscal Year Ending December 31, 2020	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal passed through the State of Alaska	755,373	767,755	1,523,128	1,674,660	(151,532)
Total Revenues	755,373	767,755	1,523,128	1,674,660	(151,532)
Expenditures:					
Direct costs:					
Personal services	636,236	659,314	1,295,550	1,426,784	131,234
Other operating costs	9,920	18,990	28,910	29,442	532
Total direct costs	646,156	678,304	1,324,460	1,456,226	131,766
Indirect costs	109,217	89,451	198,668	218,434	19,766
Total Expenditures	\$ 755,373	\$ 767,755	\$ 1,523,128	\$ 1,674,660	\$ 151,532

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Child Care Licensing
604-260-21001
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2021

	Fiscal Year Ending December 31, 2019	Fiscal Year Ending December 31, 2020	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	167,466	\$ (167,466)
Federal passed through the State of Alaska	-	773,700	773,700	1,507,195	(733,495)
Total Revenues	-	773,700	773,700	1,674,661	(900,961)
Expenditures:					
Direct costs:					
Personal services	-	654,896	654,896	1,434,784	779,888
Other operating costs	-	9,587	9,587	21,443	11,856
Total direct costs	-	664,483	664,483	1,456,227	791,744
Indirect costs	-	109,217	109,217	218,434	109,217
Total Expenditures	\$ -	773,700	\$ 773,700	\$ 1,674,661	\$ 900,961

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services
Human Services Community Matching Grants
605-231-20001

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

	Fiscal Year Ending December 31, 2019		Fiscal Year Ending December 31, 2020		Total Actual		Budget		Variance Favorable (Unfavorable)
Revenues:									
State of Alaska	\$ 343,336	\$	454,142	\$	797,478	\$	822,255	\$	(24,777)
Federal passed through the State of Alaska	-		-		-		-		-
Total Revenues	343,336		454,142		797,478		822,255		(24,777)
Expenditures:									
Direct costs:									
Personal services	-		-		-		-		-
Other operating costs	323,758		435,745		759,503		783,100		23,597
Total direct costs	323,758		435,745		759,503		783,100		23,597
Indirect costs	19,578		18,397		37,975		39,155		1,180
Total Expenditures	\$ 343,336	\$	454,142	\$	797,478	\$	822,255	\$	24,777

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services
Human Services Community Matching Grants
605-231-21001

Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2021

	Fiscal Year Ending December 31, 2019	Fiscal Year Ending December 31, 2020	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ 357,989	\$ 357,989	\$ 829,053	(471,064)
Federal passed through the State of Alaska	-	-	-	-	-
Total Revenues	-	357,989	357,989	829,053	(471,064)
Expenditures:					
Direct costs:					
Personal services	-	-	-	-	-
Other operating costs	-	338,412	338,412	789,575	451,163
Total direct costs	-	338,412	338,412	789,575	451,163
Indirect costs	-	19,577	19,577	39,478	19,901
Total Expenditures	\$ -	\$ 357,989	\$ 357,989	\$ 829,053	471,064

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, 2019	Fiscal Year Ending December 31, 2020	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal passed through the State of Alaska	40,572	123,644	164,216	181,470	(17,254)
Total Revenues	40,572	123,644	164,216	181,470	(17,254)
Expenditures:					
Direct costs:					
Personal services	30,074	68,945	99,019	100,572	1,553
Other operating costs	1,924	41,854	43,778	57,229	13,451
Total direct costs	31,998	110,799	142,797	157,801	15,004
Indirect costs	8,574	12,845	21,419	23,669	2,250
Total Expenditures	\$ 40,572	\$ 123,644	\$ 164,216	\$ 181,470	\$ 17,254

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

HIV/AIDS Prevention

601-281-21004

Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2021

	Fiscal Year Ending December 31, 2019	Fiscal Year Ending December 31, 2020	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal passed through the State of Alaska	-	23,944	23,944	106,470	(82,526)
Total Revenues	-	23,944	23,944	106,470	(82,526)
Expenditures:					
Direct costs:					
Personal services	-	15,954	15,954	58,080	42,126
Other operating costs	-	4,795	4,795	34,503	29,708
Total direct costs	-	20,749	20,749	92,583	71,834
Indirect costs	-	3,195	3,195	13,887	10,692
Total Expenditures	\$ -	\$ 23,944	\$ 23,944	\$ 106,470	\$ 82,526

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, 2019		Fiscal Year Ending December 31, 2020		Total Actual		Budget		Variance Favorable (Unfavorable)
Revenues:									
State of Alaska	\$ 1,552,926	\$	1,523,490	\$	3,076,416	\$	3,076,900	\$	(484)
Federal passed through the State of Alaska	65,945		62,655		128,600		128,600		-
Total Revenues	1,618,871		1,586,145		3,205,016		3,205,500		(484)
Expenditures:									
Direct costs:									
Personal services	1,323,265		1,256,005		2,579,270		2,584,516		5,246
Other operating costs	86,552		121,149		207,701		202,876		(4,825)
Total direct costs	1,409,817		1,377,154		2,786,971		2,787,392		421
Indirect costs	209,054		208,991		418,045		418,108		63
Total Expenditures	\$ 1,618,871	\$	1,586,145	\$	3,205,016	\$	3,205,500	\$	484

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

Public Health Nursing

601-289-21001

Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2021

	Fiscal Year Ending December 31, 2019	Fiscal Year Ending December 31, 2020	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ 1,575,662	\$ 1,575,662	\$ 3,076,900	\$ (1,501,238)
Federal passed through the State of Alaska	-	65,652	65,652	128,600	(62,948)
Total Revenues	-	1,641,314	1,641,314	3,205,500	(1,564,186)
Expenditures:					
Direct costs:					
Personal services	-	1,452,354	1,452,354	2,664,221	1,211,867
Other operating costs	-	85,589	85,589	123,171	37,582
Total direct costs	-	1,537,943	1,537,943	2,787,392	1,249,449
Indirect costs	-	103,371	103,371	418,108	314,737
Total Expenditures	\$ -	\$ 1,641,314	\$ 1,641,314	\$ 3,205,500	\$ 1,564,186

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, 2019	Fiscal Year Ending December 31, 2020	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	-
Federal passed through the State of Alaska	35,694	46,322	82,016	85,000	(2,984)
Total Revenues	35,694	46,322	82,016	85,000	(2,984)
Expenditures:					
Direct costs:					
Personal services	27,324	20,998	48,322	50,271	1,949
Other operating costs	3,153	20,107	23,260	24,295	1,035
Total direct costs	30,477	41,105	71,582	74,566	2,984
Indirect costs	5,217	5,217	10,434	10,434	-
Total Expenditures	\$ 35,694	\$ 46,322	\$ 82,016	\$ 85,000	2,984

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services
 Teen and Unintended Pregnancy Prevention
 601-285-21001

Schedule of Revenues and Expenditures - Budget and Actual
 Grant Period Ended June 30, 2021

	Fiscal Year Ending December 31, 2019	Fiscal Year Ending December 31, 2020	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal passed through the State of Alaska	-	9,883	9,883	85,000	(75,117)
Total Revenues	-	9,883	9,883	85,000	(75,117)
Expenditures:					
Direct costs:					
Personal services	-	8,448	8,448	54,018	45,570
Other operating costs	-	138	138	19,896	19,758
Total direct costs	-	8,586	8,586	73,914	65,328
Indirect costs	-	1,297	1,297	11,086	9,789
Total Expenditures	\$ -	\$ 9,883	\$ 9,883	\$ 85,000	\$ 75,117

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Aging and Disability Resource Centers & Medicare Counseling and Outreach
607-299-20003
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2020

	Fiscal Year Ending December 31, 2019	Fiscal Year Ending December 31, 2020	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ 92,161	\$ 70,179	\$ 162,340	\$ 200,000	(37,660)
Federal passed through the State of Alaska	-	-	-	-	-
Total Revenues	92,161	70,179	162,340	200,000	(37,660)
Expenditures:					
Direct costs:					
Personal services	68,244	54,729	122,973	155,699	32,726
Other operating costs	10,874	7,319	18,193	18,214	21
Total direct costs	79,118	62,048	141,166	173,913	32,747
Indirect costs	13,043	8,131	21,174	26,087	4,913
Total Expenditures	\$ 92,161	\$ 70,179	\$ 162,340	\$ 200,000	37,660

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Aging and Disability Resource Centers & Medicare Counseling and Outreach
607-299-21003
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2020

	Fiscal Year Ending December 31, 2019	Fiscal Year Ending December 31, 2020	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ 47,143	\$ 47,143	\$ 200,000	(152,857)
Federal passed through the State of Alaska	-	18,865	18,865	80,000	(61,135)
Total Revenues	-	66,008	66,008	280,000	(213,992)
Expenditures:					
Direct costs:					
Personal services	-	45,188	45,188	156,813	111,625
Other operating costs	-	11,980	11,980	86,666	74,686
Total direct costs	-	57,168	57,168	243,479	186,311
Indirect costs	-	8,840	8,840	36,521	27,681
Total Expenditures	\$ -	\$ 66,008	\$ 66,008	\$ 280,000	213,992

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services
 Nutrition, Transportation and Support Services
 607-309-20003

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

	Fiscal Year Ending December 31, 2019	Fiscal Year Ending December 31, 2020	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ 35,976	\$ 182,412	\$ 235,926	\$ 235,926	-
Federal passed through the State of Alaska	116,921	338,765	438,148	438,148	-
Total Revenues	152,897	521,177	674,074	674,074	-
Expenditures:					
Direct costs:					
Personal services	-	-	-	-	-
Other operating costs	145,645	513,924	659,569	659,569	-
Total direct costs	145,645	513,924	659,569	659,569	-
Indirect costs	7,252	7,253	14,505	14,505	-
Total Expenditures	\$ 152,897	\$ 521,177	\$ 674,074	\$ 674,074	-

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services
 Nutrition, Transportation and Support Services
 607-309-21003

Schedule of Revenues and Expenditures - Budget and Actual
 Grant Period Ended June 30, 2021

	Fiscal Year Ending December 31, 2019	Fiscal Year Ending December 31, 2020	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ 78,714	\$ 78,714	\$ 227,237	(148,523)
Federal passed through the State of Alaska	-	187,433	187,433	541,095	(353,662)
Total Revenues	-	266,147	266,147	768,332	(502,185)
Expenditures:					
Direct costs:					
Personal services	-	-	-	-	-
Other operating costs	-	251,642	251,642	753,827	502,185
Total direct costs	-	251,642	251,642	753,827	502,185
Indirect costs	-	14,505	14,505	14,505	-
Total Expenditures	\$ -	\$ 266,147	\$ 266,147	\$ 768,332	502,185

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)
604-268-20001
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2020

	Fiscal Year Ending December 31, 2019	Fiscal Year Ending December 31, 2020	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	-
Federal passed through the State of Alaska	707,005	755,797	1,462,802	1,582,992	(120,190)
Total Revenues	707,005	755,797	1,462,802	1,582,992	(120,190)
Expenditures:					
Direct costs:					
Personal services	541,744	598,481	1,140,225	1,216,914	76,689
Other operating costs	63,567	69,286	132,853	162,690	29,837
Total direct costs	605,311	667,767	1,273,078	1,379,604	106,526
Indirect costs	101,694	88,030	189,724	203,388	13,664
Total Expenditures	\$ 707,005	\$ 755,797	\$ 1,462,802	\$ 1,582,992	\$ 120,190

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)
 604-268-21001
 Schedule of Revenues and Expenditures - Budget and Actual
 Grant Period Ended June 30, 2021

	Fiscal Year Ending December 31, 2019	Fiscal Year Ending December 31, 2020	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	-
Federal passed through the State of Alaska	-	672,599	672,599	1,510,488	(837,889)
Total Revenues	-	672,599	672,599	1,510,488	(837,889)
Expenditures:					
Direct costs:					
Personal services	-	556,961	556,961	1,162,835	605,874
Other operating costs	-	66,265	66,265	150,634	84,369
Total direct costs	-	623,226	623,226	1,313,469	690,243
Indirect costs	-	49,373	49,373	197,019	147,646
Total Expenditures	\$ -	\$ 672,599	\$ 672,599	\$ 1,510,488	\$ 837,889

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

Public Health Emergency Preparedness

601-299-20003

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

	Fiscal Year Ending December 31, 2019	Fiscal Year Ending December 31, 2020	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	-
Federal passed through the State of Alaska	221,802	233,408	455,210	455,210	-
Total Revenues	221,802	233,408	455,210	455,210	-
Expenditures:					
Direct costs:					
Personal services	168,429	175,315	343,744	336,831	(6,913)
Other operating costs	23,685	28,406	52,091	59,004	6,913
Total direct costs	192,114	203,721	395,835	395,835	-
Indirect costs	29,688	29,687	59,375	59,375	-
Total Expenditures	\$ 221,802	\$ 233,408	\$ 455,210	\$ 455,210	-

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

Public Health Emergency Preparedness

601-299-21003

Schedule of Revenues and Expenditures - Budget and Actual

Grant Period Ended June 30, 2021

	Fiscal Year Ending December 31, 2019	Fiscal Year Ending December 31, 2020	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal passed through the State of Alaska	-	231,526	231,526	455,210	(223,684)
Total Revenues	-	231,526	231,526	455,210	(223,684)
Expenditures:					
Direct costs:					
Personal services	-	182,718	182,718	353,685	170,967
Other operating costs	-	19,121	19,121	42,150	23,029
Total direct costs	-	201,839	201,839	395,835	193,996
Indirect costs	-	29,687	29,687	59,375	29,688
Total Expenditures	\$ -	\$ 231,526	\$ 231,526	\$ 455,210	\$ 223,684

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Supplemental Nutrition Assistance Program Education
604-271-20002
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2020

	Fiscal Year Ending December 31, 2019	Fiscal Year Ending December 31, 2020	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	-
Federal passed through the State of Alaska	4,103	57,684	61,787	124,428	(62,641)
Total Revenues	4,103	57,684	61,787	124,428	(62,641)
Expenditures:					
Direct costs:					
Personal services	4,103	45,145	49,248	97,484	48,236
Other operating costs	-	4,480	4,480	10,715	6,235
Total direct costs	4,103	49,625	53,728	108,199	54,471
Indirect costs	-	8,059	8,059	16,229	8,170
Total Expenditures	\$ 4,103	\$ 57,684	\$ 61,787	\$ 124,428	\$ 62,641

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA
Department of Health and Social Services
Supplemental Nutrition Assistance Program Education
604-271-21002
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2021

	Fiscal Year Ending December 31, 2019	Fiscal Year Ending December 31, 2020	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	-
Federal passed through the State of Alaska	-	58,706	58,706	131,928	(73,222)
Total Revenues	-	58,706	58,706	131,928	(73,222)
Expenditures:					
Direct costs:					
Personal services	-	54,823	54,823	107,476	52,653
Other operating costs	-	463	463	7,244	6,781
Total direct costs	-	55,286	55,286	114,720	59,434
Indirect costs	-	3,420	3,420	17,208	13,788
Total Expenditures	\$ -	58,706	58,706	131,928	73,222

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, 2021

	Fiscal Year Ending December 31, 2016	Fiscal Year Ending December 31, 2017	Fiscal Year Ending December 31, 2018	Fiscal Year Ending December 31, 2019	Fiscal Year Ending December 31, 2020	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:								
State of Alaska	\$ 8,246	\$ 46,535	\$ 130,107	\$ 58,951	\$ 39,661	\$ 283,500	\$ 374,960	\$ (91,460)
Federal passed through the State of Alaska	-	-	-	-	-	-	-	-
Total Revenues	8,246	46,535	130,107	58,951	39,661	283,500	374,960	(91,460)
Expenditures:								
Direct costs:								
Personal services	-	-	2,544	13,148	36,286	51,978	172,634	120,656
Other operating costs	-	46,535	127,563	45,803	3,375	223,276	194,080	(29,196)
Total direct costs	-	46,535	130,107	58,951	39,661	275,254	366,714	91,460
Indirect costs	8,246	-	-	-	-	8,246	8,246	-
Total Expenditures	\$ 8,246	\$ 46,535	\$ 130,107	\$ 58,951	\$ 39,661	\$ 283,500	\$ 374,960	91,460

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

COVID-19 Contract Tracing Services

C0621-541-A

Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended March 31, 2022

	Fiscal Year Ending December 31, 2019	Fiscal Year Ending December 31, 2020	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal passed through the State of Alaska	-	1,105,970	1,105,970	10,000,000	(8,894,030)
Total Revenues	-	1,105,970	1,105,970	10,000,000	(8,894,030)
Expenditures:					
Direct costs:					
Personal services	-	420,604	420,604	1,800,000	1,379,396
Other operating costs	-	685,366	685,366	8,200,000	7,514,634
Total direct costs	-	1,105,970	1,105,970	10,000,000	8,894,030
Indirect costs	-	-	-	-	-
Total Expenditures	\$ -	\$ 1,105,970	\$ 1,105,970	\$ 10,000,000	\$ 8,894,030

See accompanying auditor's report.

MUNICIPALITY OF ANCHORAGE, ALASKA

Department of Health and Social Services

COVID-19 Crisis Response

1 NU90TP92268-01-00

Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2021

	Fiscal Year Ending December 31, 2019	Fiscal Year Ending December 31, 2020	Total Actual	Budget	Variance Favorable (Unfavorable)
Revenues:					
State of Alaska	\$ -	\$ -	\$ -	\$ -	-
Federal passed through the State of Alaska	-	474,560	474,560	474,560	-
Total Revenues	-	474,560	474,560	474,560	-
Expenditures:					
Direct costs:					
Personal services	-	-	-	-	-
Other operating costs	-	474,560	474,560	474,560	-
Total direct costs	-	474,560	474,560	474,560	-
Indirect costs	-	-	-	-	-
Total Expenditures	\$ -	474,560 \$	474,560 \$	474,560 \$	-

See accompanying auditor's report.

This page intentionally left blank.

Municipality of Anchorage's Response to
Single Audit (Unaudited)

MUNICIPALITY OF ANCHORAGE

Office of the Chief Fiscal Officer



Phone: (907) 343-6610

Travis Frisk, CFO

Corrective Action Plan Year Ended December 31, 2020

Name of Contact Person Travis W. Frisk
Chief Financial Officer
Travis.Frisk@anchorageak.gov
907-343-6610

Financial Statement Findings Required to be Reported in Accordance with <i>Government Auditing Standards</i>

Finding 2020-001 Completeness of Schedule of Federal Awards and Schedule of State Financial Assistance - Significant Deficiency In Internal Control Over Financial Reporting

Corrective Action Plan Management is developing a communication plan with all Municipal Departments that expend disaster recovery funds, so that we are able to accurately capture all expenditures and associated revenue. Management will institute a comprehensive review of the SEFA and SSFA and supporting documentation including all expenditures recorded in the accounting system, project expenditures, and grant receipts, regardless of when they are received.

Management is reviewing our revenue recognition policies and current practices to ensure that we are accurately recording grant revenues and receivables. We will also consult with a broader range of accounting and grant management experts, and make sure relevant employees are receiving continuing education in accounting and grants management.

Expected Completion Date December 31, 2021