



Municipality of Anchorage, Alaska

Single Audit Reports and Supplementary Information

Year Ended December 31, 2015

Municipality of Anchorage, Alaska

Single Audit Reports and Supplemental Information
Year Ended December 31, 2015

Municipality of Anchorage, Alaska

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Municipality of Anchorage, Alaska (Anchorage) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise Anchorage's basic financial statements, and have issued our report thereon dated October 26, 2016. Our report includes a reference to other auditors who audited the financial statements of Police/Fire Retirement System Trust Funds as described in our report on Anchorage's financial statements. Those financial statements 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 Police/Fire Retirement System Trust Funds.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2015-001 and item 2015-002 to be significant deficiencies.

Compliance and Other Matters

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

Anchorage's Response to Findings

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

BDO USA, LLP

Anchorage, Alaska
October 26, 2016



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

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

Report on Compliance for Each Major Federal Program

We have audited the Municipality of Anchorage, Alaska's (Anchorage) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Anchorage's major federal programs for the year ended December 31, 2015. Anchorage's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Anchorage's basic financial statements include the operations of its component unit, Anchorage School District, which received \$84,402,744 in federal awards which is not included in the Schedule of Expenditures of Federal Awards for the year ended December 31, 2015. 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 OMB Circular A-133, for the year ended June 30, 2015.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Anchorage complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015.

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Municipality of Anchorage, Alaska as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise Anchorage's basic financial statements and have issued our report thereon dated October 26, 2016, 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 expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

BDO USA, LLP

Anchorage, Alaska
October 26, 2016

Municipality of Anchorage, Alaska
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2015

	CFDA Number	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Award Amount	Passed Through to Subrecipients	Total Federal Expenditures
Institute of Museum & Library Services						
Pass-Through Alaska Department of Education & Early Development:						
Ready to Read Resource Center 2015	45.310		LS-00-14-0002-14	\$ 81,196	\$ -	\$ 1,715
Read It Storypacket	45.310		LS-00-14-0002-14	7,970	-	7,925
800# ILL & Reference Backup Service	45.310		LS-00-14-0002-14	59,539	-	30,867
800# ILL & Reference Backup Service	45.310		LS-00-15-0002-15	62,183	-	28,700
Ready to Read Resource Center 2016	45.310		LS-00-15-0002-15	115,958	-	31,321
Continuing Education Grants	45.310		None	3,500	-	3,500
Total Institute of Museum & Library Services				330,346	-	104,028
Department of Agriculture						
Pass-Through Alaska Department of Health & Social Services:						
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557		604-268-1501	1,741,445	-	947,421
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557		604-268-1601	1,557,825	-	696,467
Total Pass-Through Programs Alaska Department of Health & Social Services				3,299,270	-	1,643,888
Pass-Through Alaska Department of Natural Resources						
Anchorage Fire Department Wildfire Mitigation	10.664		39769	249,366	-	81,181
Pass-Through Alaska Department of Commerce, Community & Economic Development - Forest Service Schools and Roads Cluster FY 15 National Forest Receipts						
	10.665		None	159,457	-	159,457
Total Department of Agriculture				3,708,093	-	1,884,526
Department of Health & Human Services						
Direct:						
MOA Self Assessment of the Nine Program Standards	93.103	G-SP-1410-01760		2,500	-	2,500
FDA Pacific Regional Food Seminar Annual Conf	93.103	G-T-1409-01454		2,000	-	2,000
Total Direct Programs U.S. Department of Health & Human Services				4,500	-	4,500
Pass-Through Alaska Department of Health & Social Services:						
Aging Cluster -						
Nutrition, Transportation and Support Services	93.044		607-309-1503	400,000	-	179,076
Nutrition, Transportation and Support Services	93.044		607-309-1602	404,695	-	206,802
				804,695	-	385,878
Aging and Disability Resource Centers & Medicare Counseling and Outreach	93.048		607-299-1502	73,934	-	52,047
Aging and Disability Resource Centers & Medicare Counseling and Outreach	93.048		607-299-1602	41,268	-	17,141
				115,202	-	69,188
Public Health Preparedness and Response for Bioterrorism	93.069		601-290-1501	457,650	-	206,659
Public Health Preparedness and Response for Bioterrorism	93.069		601-290-1601	540,650	-	202,449
				998,300	-	409,108
Aging and Disability Resource Centers & Medicare Counseling and Outreach	93.071		607-299-1502	35,424	-	3,147
Aging and Disability Resource Centers & Medicare Counseling and Outreach	93.071		607-299-1602	10,000	-	4,154
				45,424	-	7,301
Public Health Nursing 2013	93.116		601-14-175	70,000	-	(10)
Public Health Nursing	93.116		601-289-1502	90,000	-	47,438
Public Health Nursing	93.116		601-289-1601	90,000	-	42,442
				250,000	-	89,870
Aging and Disability Resource Centers & Medicare Counseling and Outreach	93.234		607-299-1602	4,000	-	1,661
Aging and Disability Resource Centers & Medicare Counseling and Outreach	93.324		607-299-1602	40,000	-	16,614

Municipality of Anchorage, Alaska
Schedule of Expenditures of Federal Awards, continued
Year Ended December 31, 2015

	CFDA Number	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Award Amount	Passed Through to Subrecipients	Expenditures
Department of Health & Human Services continued						
Pass-Through Alaska Department of Health & Social Services continued:						
TANF Cluster -						
Teen and Unintended Pregnancy Prevention	93.558		601-285-1602	\$ 75,000	\$ -	\$ 5,946
CCDF Cluster -						
Child Care Licensing	93.575		604-260-1501	1,548,601	-	847,463
Child Care Licensing	93.575		604-260-1601	1,573,379	-	672,593
				<u>3,121,980</u>	<u>-</u>	<u>1,520,056</u>
Aging and Disability Resource Centers & Medicare Counseling and Outreach	93.779		607-299-1502	57,420	-	32,004
Public Health Nursing	93.815		601-289-1601	75,000	-	36,806
HIV Prevention & Intervention Activities	93.940		601-281-1503	88,500	-	41,012
HIV Prevention & Intervention Activities	93.940		601-281-1603	108,500	-	41,837
				<u>197,000</u>	<u>-</u>	<u>82,849</u>
Total Department of Health & Human Services				<u>5,788,521</u>	<u>-</u>	<u>2,661,781</u>
Department of Homeland Security						
Direct:						
Assistance Firefighters 2012	97.044	06511		111,600	-	18,499
Port Security Grant Program	97.056	00109		406,446	-	(21,338)
Port Security Grant Program	97.056	90090		163,935	-	103,796
				<u>570,381</u>	<u>-</u>	<u>82,458</u>
Total Direct Programs U.S. Department of Homeland Security				<u>681,981</u>	<u>-</u>	<u>100,957</u>
Pass-Through Alaska Department of Military & Veterans Affairs:						
2014 Emergency Management Performance Grant	97.042		14EMPG-GR35586	125,000	-	75,000
2015 Emergency Management Performance Grant	97.042		20EMPG-GY1516	160,000	-	80,000
				<u>285,000</u>	<u>-</u>	<u>155,000</u>
Pass-Through Alaska Department of Military & Veterans Affairs, continued:						
Metropolitan Medical Response System	97.067		11MMRS-GR34076	341,041	-	115,969
2013 State Homeland Security Program	97.067		13SHSP-GR34078	449,346	-	423,623
2014 State Homeland Security Program	97.067		14SHSP-GR34094	267,609	-	(23,101)
				<u>1,057,996</u>	<u>-</u>	<u>516,491</u>
Total Department of Homeland Security				<u>2,024,977</u>	<u>-</u>	<u>772,448</u>
Department of Housing & Urban Development, Office of Community Planning & Development						
Direct:						
Community Development Block Grant 2008	14.218	B-08-MC-02-0001		1,936,826	-	628
Community Development Block Grant 2009	14.218	B-09-MC-02-0001		1,833,994	-	(530)
Community Development Block Grant 2010	14.218	B-10-MC-02-0001		2,036,598	-	823
Community Development Block Grant 2011	14.218	B-11-MC-02-0001		1,707,768	-	54,885
Community Development Block Grant 2012	14.218	B-12-MC-02-0001		1,712,284	32,014	101,146
Community Development Block Grant 2013	14.218	B-13-MC-02-0001		1,772,393	167,416	552,880
Community Development Block Grant 2014	14.218	B-14-MC-02-0001		1,691,113	179,819	826,308
Community Development Block Grant 2015	14.218	B-15-MC-02-0001		1,613,622	-	360,204
				<u>14,304,598</u>	<u>379,249</u>	<u>1,896,344</u>
Emergency Shelter 2011	14.231	E-11-MC-02-001		128,923	-	-
Emergency Shelter 2012	14.231	E-12-MC-02-001		147,888	-	190
Emergency Shelter 2013	14.231	E-13-MC-02-001		124,916	47,184	49,150
Emergency Shelter 2014	14.231	E-14-MC-02-001		143,987	-	104,879
Emergency Shelter 2015	14.231	E-15-MC-02-001		150,740	-	49,257
				<u>696,454</u>	<u>47,184</u>	<u>203,476</u>
Continuum of Care 2014 (HUD Link Program 14)	14.235	AK0011LOC001306		185,140	-	52,008
Continuum of Care 2014 (HUD Link Program 14)	14.235	AK0014LOC011306		30,206	-	30,206
				<u>215,346</u>	<u>-</u>	<u>82,214</u>

Municipality of Anchorage, Alaska
Schedule of Expenditures of Federal Awards, continued
Year Ended December 31, 2015

	CFDA Number	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Award Amount	Passed Through to Subrecipients	Expenditures
Department of Housing & Urban Development, Office of Community Planning & Development Continued						
Direct continued:						
HOME Investment Partnership Agreement 2003	14.239	M-03-MC-02-0200		\$ 1,114,921	\$ -	\$ 1,000
HOME Investment Partnership Agreement 2009	14.239	M-09-MC-02-0200		1,081,372	1,000	1,000
HOME Investment Partnership Agreement 2012	14.239	M-12-MC-02-0200		622,889	-	533
HOME Investment Partnership Agreement 2013	14.239	M-13-MC-03-0200		591,911	7,000	-
HOME Investment Partnership Agreement 2014	14.239	M-14-MC-03-0200		598,918	-	37,806
HOME Investment Partnership Agreement 2015	14.239	M-15-MC-03-0200		530,461	-	56,496
				4,540,472	8,000	96,835
Total Direct Programs Department of Housing & Urban Development, - Office of Community Planning & Development				19,756,870	434,433	2,278,869
Total Department of Housing & Urban Development, Office of Community Planning & Development				19,756,870	434,433	2,278,869
Department of the Interior						
Direct:						
Low Impact Development	15.631	F12AC00377		80,000	-	750
Ship Creek Fishing Access Improvements	15.668	F12AF002645		673,861	-	60,290
Ship Creek Water Quality Improvements	15.668	F12AF01006		900,000	-	62,142
South Fork Little Campbell Creek Mitigation of Impacts to Fish Passage	15.668	F12AF01364		846,620	-	688,172
Chester Creek Channel Restoration to Mitigate Impacts to Fish Habitat (CIAP - Coastal Impact Assistance Program)	15.668	F12AF70314		2,036,635	-	1,973,586
				4,457,116	-	2,784,190
Hydrologic Resource Center for Data Collection and Investigation	15.808	G15AC00015		291,131	-	141,631
National Geospatial Program: Building The National Map	15.817	G15AC00012		175,000	-	175,000
Total Direct Programs U.S. Department of the Interior				5,003,247	-	3,101,571
Pass-Through Alaska Department of Revenue - Federal PILT	15.226		None	654,505	-	654,505
Pass-Through Alaska Department of Natural Resources - Army Housing (Block 13) Historic District National Register Nomination	15.904		15016	14,467	-	4,318
Dave Rose Park Upgrades	15.916		02-00410	108,661	-	106,488
Total Department of the Interior				5,780,880	-	3,866,882
Department of Justice						
Direct:						
Internet Crimes Against Children Task Force Continuation 2013	16.540	2013-MC-FX-K011		241,641	-	7,058
Internet Crimes Against Children Task Force Continuation 2014	16.540	2013-MC-FX-K011		239,863	-	161,144
				481,504	-	168,202
COPS Hiring Program 13	16.710	2013-UL-WX-0001		500,000	-	176,283
COPS Hiring Program 14	16.710	2014-UL-WX-0047		250,000	-	126,021
				750,000	-	302,304
Justice Assistance Grant	16.738	2012-DJ-BX-1175		413,978	-	90,901
Justice Assistance Grant	16.738	2013-DJ-BX-0214		392,943	-	64,514
Justice Assistance Grant	16.738	2014-DJ-BX-0643		417,565	-	121,981
				1,224,486	-	277,396
Municipal Attorney Forfeiture Funds	16.922	None		2,532	-	2,532
Forfeiture Funds-All2012	16.922	None		1,930,000	-	333,770
				1,932,532	-	336,302
Total Direct Programs Department of Justice				4,388,522	-	1,084,204
Total Department of Justice				4,388,522	-	1,084,204
Department of Transportation						
Direct:						
Acquire Snow Removal Equipment (SRE)	20.106	3-02-0015-053-2011		323,000	-	(576)
Airport Lighting, Signage and Fencing Improvements	20.106	3-02-0015-056-2011		549,100	-	(60,325)
Rehabilitate Taxiway Q and Apron Phase 3	20.106	3-02-0015-057-2012		2,437,500	-	1
2012 Security Improvements Phase 2	20.106	3-02-0015-058-2012		1,560,000	-	(20,447)
Acquire Snow Removal Equipment (SRE)	20.106	3-02-0015-059-2013		937,500	-	21
Replace Runway Lighting Vault	20.106	3-02-0015-060-2013		1,012,500	-	1,123
Conduct Airport Master Plan Study Update, Phase 2	20.106	3-02-0015-061-2014		600,000	-	388,322

Municipality of Anchorage, Alaska
Schedule of Expenditures of Federal Awards, continued
Year Ended December 31, 2015

	CFDA Number	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Award Amount	Passed Through to Subrecipients	Expenditures
Department of Transportation, continued						
Direct, continued:						
Rehabilitate Taxiway Q, Phase 4	20.106	3-02-0015-062-2014		\$ 1,000,000	\$ -	\$ 832,433
Airport Lighting, Signage and Fencing Improvements, Phase 3	20.106	3-02-0015-063-2015		4,577,100	-	775,107
Construction Parallel Taxiway Bravo (Land Acquisition)	20.106	3-02-0015-064-2015		1,995,000	-	1,732,630
				<u>14,991,700</u>	<u>-</u>	<u>3,648,289</u>
Federal Transit Cluster						
FTA 5309 Museum Intermodal Facility	20.500	AK-03-0067		1,457,667	-	12,758
Fare Collection Equipment	20.500	AK-04-0031		750,000	-	56,020
Maintenance Facility Roof	20.500	AK-04-0032		2,400,000	-	217,577
2012 SGR Buses & Paratransit	20.500	AK-04-0034		1,304,000	-	(18,469)
FTA 5309 Dimond Center Study	20.500	AK-55-0004		3,014,785	-	11,211
				<u>8,926,452</u>	<u>-</u>	<u>279,097</u>
FY11 5307 PM: Vans	20.507	AK-90-X064		1,020,152	-	100,618
2012 FTA Sect 5307	20.507	AK-90-X067		4,564,523	-	238,054
2013 Section 5307 Operating and Capital Assistance	20.507	AK-90-X070		4,698,979	-	421,918
2014 FTA Sec 5307	20.507	AK-90-X076		8,558,611	-	3,508,231
2010 CMAQ FTA Fleet Acq	20.507	AK-95-X007		6,940,911	-	158,650
2014 FHWA HSIP UMED phase 4	20.507	AK-95-X014		1,866,542	-	62,761
				<u>27,649,718</u>	<u>-</u>	<u>4,490,232</u>
Total Federal Transit Cluster				<u>36,576,170</u>	<u>-</u>	<u>4,769,329</u>
Transit Service Programs Cluster						
2013/2014 FTA 5310 ADA Transit Service	20.513	AK-16-X038		344,789	-	344,789
08/09 5317 New Freedom Mobility Mgt	20.521	AK-57-X004		121,239	-	18,944
2012 5317 New Freedom Operations	20.521	AK-57-X010		142,543	-	63,934
				<u>263,782</u>	<u>-</u>	<u>82,878</u>
Total Transit Service Programs Cluster				<u>608,571</u>	<u>-</u>	<u>427,667</u>
Total Direct Programs Department of Transportation				<u>52,176,441</u>	<u>-</u>	<u>8,845,285</u>
Pass-Through Alaska Department of Transportation & Public Facilities:						
Highway Planning and Construction Cluster-						
AMATS: Anchorage Areawide Trails Rehabilitation	20.205		0001521/58464	385,625	-	235,588
Travel Options Program	20.205		50895	175,620	-	(568)
HSIP 09: Bragaw @16th Ave Channelization Improvements	20.205		52120	261,911	-	2,980
Anchorage Signal Electronics Upgrades	20.205		52417	4,184,620	-	278,676
Anch ITS Architecture Update	20.205		52527	96,731	-	69,829
AMATS Arterial Roadway Dust Control	20.205		52748	619,075	-	74,183
Air Quality Public & Business Awareness Education Campaign	20.205		53533	944,071	-	(71)
AMATS: Arctic Blvd. Bike Lanes: Fireweed Ln. to 10th Ave.	20.205		53619	87,250	-	3,900
AMATS: MOA Traffic Counts 12-14	20.205		54159	938,517	-	111,092
Regional Household Travel Survey	20.205		54556	653,879	-	81,893
AMATS Arterial Roadway Dust Control 2015-2016	20.205		55967	175,682	-	49,382
AMATS: Bicycle Plan Implementation Project (DOT&PF Owned)	20.205		56083	488,900	-	427,604
AMATS: Bicycle Plan Implementation Project (MOA Owned)	20.205		56092	488,900	-	420,128
AMATS: MTP Travel Demand Model	20.205		56849	581,226	-	284,444
AMATS: CMAQ Traffic Control Signalization 13-15	20.205		56853	922,332	-	302,084
AMATS: Pedestrian Plan Implementation Project (DPT&PF Owned)	20.205		57574	469,150	-	99,613
AMATS: Pedestrian Plan Implementation Project (MOA Owned)	20.205		57575	482,738	-	76,919
AMATS: Freight Mobility Study	20.205		58056	228,866	-	38,223
AMATS: Transit Marketing Program 2015	20.205		58968	527,947	-	442,611
AMATS: Anchorage Ridesharing 2015	20.205		58969	343,892	-	320,538
AMATS: Traffic Counts 2015-2016	20.205		58975	395,285	-	102,982
AMATS: Spenard Road Corridor Strategic Plan	20.205		59105	216,866	-	9,145
HSIP 2003, GROUP B	20.205		ACHHE-0001(299)56644	456,400	-	(3,466)
University Lake Drive Extension (APU)	20.205		HPRL-HPRM-0001(407)59764	879,290	-	16,804
HSIP 2001 Group 5A	20.205		HRO-0001(267)55730	1,293,000	-	4,073
Safe Routes to School - 10 Site Planning Grant	20.205		LU20-14-0002	70,000	-	(1,050)
2014 AMATS Planning	20.205		None	1,194,182	-	25,886
2015 AMATS Planning	20.205		None	1,140,451	-	1,139,271
Air Quality Public & Business Awareness Education Campaign	20.205		Z588480000	290,613	-	226,540
				<u>18,993,019</u>	<u>-</u>	<u>4,839,233</u>
Sec 5303 FTA Planning - Alaska Community Transit Reimbursable Grant	20.505		2525-14-0100	617,684	-	254,856
High Visibility Enforcement	20.608		164AL-15-01-00(A)-2	155,600	-	94,476

Municipality of Anchorage, Alaska
Schedule of Expenditures of Federal Awards, continued
Year Ended December 31, 2015

	CFDA Number	Direct Federal Grant Number	Pass-Through Entity Identifying Number	Award Amount	Passed Through to Subrecipients	Expenditures
Department of Transportation, continued						
Highway Safety Cluster						
FFY 2015 Click It or Ticket Enforcement Mobilization - Buckle Up America	20.600		402PT-15-06-00E-2	\$ 37,100	\$ -	\$ 34,611
High Visibility Enforcement	20.600		405dM5HVE-15-01-00(A)-1	11,200	-	11,199
				<u>48,300</u>	-	<u>45,810</u>
High Visibility Enforcement-DUI	20.616		405d M5HVE-16-01-00(A)-2	64,000	-	7,991
Total Highway Safety Cluster				<u>112,300</u>	-	<u>53,801</u>
Total Pass-Through Programs Alaska Department of Transportation & Public Facilities				<u>19,878,603</u>	-	<u>5,242,366</u>
Total Department of Transportation				<u>72,055,044</u>	-	<u>14,087,651</u>
Environmental Protection Agency						
Direct:						
Air Quality 105 2014	66.001	A-00J82401		255,000	-	55,292
ANC Air Toxics Monitoring	66.034	XA-00J52401-0		72,945	-	20,093
Total Direct Programs Environmental Protection Agency				<u>327,945</u>	-	<u>75,385</u>
Pass-Through Alaska Department of Environmental Conservation:						
Alaska Clean Water Fund Loan - Clean Water State Revolving Fund Cluster:						
Anchorage Regional Landfill Expansion Cell 11 and 12	66.458		127621	9,480,000	-	2,384,958
AWWTF_Disenfection_Upgrade	66.458		130171	8,214,100	-	4,272,025
				<u>17,694,100</u>	-	<u>6,656,983</u>
Alaska Drinking Water Fund Loan - Drinking Water State Revolving Fund Cluster:						
22nd Ave Wayne-Illian Water Rehab	66.468		130451	1,500,000	-	341,490
Bayshore Subdivision Water Upgrade	66.468		130341	6,000,000	-	1,190,014
Ship Creek Water Treatment Facility Heat Exchanger	66.468		130941	3,700,000	-	1,840,093
San Roberto-Klewin to Hoyt Water Rehab	66.468		131441	900,000	-	504,981
North Sitka Water Upgrade	66.468		130351	1,300,000	-	522,212
Calais Subdivision Water Rehab	66.468		130141	3,200,000	-	1,128,301
ARRC Yard 12" Water Rehab	66.468		130371	2,700,000	-	7,266
				<u>19,300,000</u>	-	<u>5,534,357</u>
Total Pass-Through Programs Alaska Department of Environmental Conservation				<u>36,994,100</u>	-	<u>12,191,340</u>
Total Environmental Protection Agency				<u>37,322,045</u>	-	<u>12,266,725</u>
Equal Employment Opportunity Commission						
Direct -						
FY 15 Equal Employment Opportunity Cases	30.unkno	None		67,600	-	67,600
Total Schedule of Expenditures of Federal Awards				<u>\$ 151,222,898</u>	<u>\$ 434,433</u>	<u>\$ 39,074,714</u>

Municipality of Anchorage, Alaska

Notes to the Schedule of Expenditures of Federal Awards Year Ended December 31, 2015

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, 2015. 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 the cost principles contained in the Uniform Guidance, 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. Anchorage has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

3. Loan Programs

Anchorage participates in Revolving Loan Funds and Section 108 Loan Guarantee programs sponsored by the Department of Housing and Urban Development - Community Development Block Grants (CDBG). Under these programs, Anchorage issues loans to program participants which may be forgiven over time, or are repaid into the program for the issuance of new loans. Only current year loan drawdowns (new loans issued) are reported on the federal schedule, there are no contingencies noted. At December 31, 2015, Anchorage had the following loan activities:

Program Title	Federal CFDA Number	Outstanding Receivable from Program Participants	Outstanding Payable To HUD	Current Year Expenditures
HOME Investment Partnership Program				
Community Development Block Grants	14.239	\$ 2,325,838	\$ -	\$ 96,835
Entitlement Grants	14.218	1,365,062	-	1,896,344
Community Development Block Grants - Section 108 Loan Guarantees	14.248	1,484,239	1,350,000	-
Total		\$ 5,175,139	\$ 1,350,000	\$ 1,993,179

Municipality of Anchorage, Alaska

Notes to the Schedule of Expenditures of Federal Awards, continued

Anchorage participates in Environmental Protection Agency Loan Programs administered by the State of Alaska. These loan programs provide low-interest funding for Municipalities to conduct relevant water, wastewater, and other solid waste improvement programs. The loans include both State of Alaska and federal funding. The outstanding payable balance shown here reflects the total loan balance payable. Current year drawdowns reflect the federal portion of the current year draw and is reflected on the schedule of expenditures of federal awards. At December 31, 2015, Anchorage had the following loan activities:

Program Title	Federal CFDA Number	Outstanding Payable	Current Year Federal Drawdowns
Clean Water Loan Program	66.458	\$ 30,592,764	\$ 6,656,983
Drinking Water Loan Program	66.468	15,374,789	5,534,357
Total		\$ 45,967,553	\$ 12,191,340

4. Unearned Revenue by Program

Unearned revenue by federal program at December 31, 2015 are as follows:

Program Title	Federal CFDA Number	Unearned Revenue
Community Development Block Grants	14.218	\$ 290,997
HOME Investment Partnerships	14.239	71,040
Airport Improvement Program	20.106	3,417
Highway Planning and Construction	20.205	204,033
Federal Transit Formula Grants	20.507	48,070
Grants to States	45.310	28,059
Medical Reserve Corps Small Grant Program	93.008	3,500
Special Programs for the Aging	93.048	23,256
Public Health Emergency Preparedness	93.069	13,397
Medicare Enrollment Assistance Program	93.071	5,849
HIV/AIDS Prevention	93.558	12,804
Teen and Unintended Pregnancy Prevention	93.940	1,503
2011 Metropolitan Medical Response System Program	97.067	23,101
		\$ 729,026



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

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

Report on Compliance for Each Major State Program

We have audited the Municipality of Anchorage, Alaska's (Anchorage) compliance with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that could have a direct and material effect on each of Anchorage's major state programs for the year ended December 31, 2015. 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 received \$1,161,328,173 in state awards which is not included in the Schedule of State Financial Assistance for the year ended December 31, 2015. 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, 2015.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major State Program

In our opinion, Anchorage complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended December 31, 2015.

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Municipality of Anchorage, Alaska as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise Anchorage's basic financial statements and have issued our report thereon dated October 26, 2016, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors. Our audit was conducted for the purpose of forming opinions on those financial statements that collectively comprise the basic financial statements. The accompanying schedule of State Financial Assistance is presented for purposes of additional analysis as required by *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

BDO USA, LLP

Anchorage, AK
October 26, 2016

Municipality of Anchorage, Alaska

Schedule of State Financial Assistance
Year Ended December 31, 2015

State Grantor Program Title	Grant No.	Award	
		Amount	Expenditures
Alaska Department of Administration			
Major Programs:			
FY 14 Public Employees' Retirement System	None	\$ 47,302,108	\$ 47,302,108
Alaska Department of Commerce, Community & Economic Development			
Major Programs:			
Fire Department Station 3 Replacement	09-DC-379	6,000,000	3,253,564
Intersection and Traffic Safety Matching Program	09-DC-392	5,000,000	353,114
Loussac Library, Fire, Security and Lighting Upgrades	09-DC-399	2,050,000	752,456
Fire Station #9 Remodel	11-DC-061	5,000,000	3,197,632
Intersection Safety and Congestion Relief Matching Program	11-DC-076	5,000,000	785,099
Chugiak Senior Center Upgrades	12-DC-262	4,200,000	354,394
Eagle River Traffic Mitigation Artillery Road, Eagle River Road, - Old Glenn Highway Interchange	12-DC-267	2,500,000	637,367
Port of Anchorage Expansion	12-DC-301	30,000,000	1,052,101
Project 80's Buildings & Infrastructure	12-DC-302	6,000,000	2,582,748
South Central Law Enforcement Tactical Range & Training Facility	12-DC-315	1,532,000	1,361,725
Fire Department Fire Engine Replacement	13-DC-410	700,000	657,391
Hightower Road Upgrade - Alyeska Highway to Community Center	13-DC-423	800,000	400,673
Anchorage Football Stadium Building, Turf Replacement	13-DC-475	1,500,000	599,209
Northern Lights Boulevard Surface Rehab - Boniface Parkway to Muldoon Road	13-DC-492	1,700,000	741,911
South Central Law Enforcement Tactical Range - Phase II	13-DC-493	1,750,000	536,349
Z Lois Drive West to Captain Cook Estates Circle	13-DC-496	1,800,000	1,704,025
Fire Station Land Acquisition	13-DC-502	2,000,000	1,773,185
Foothills East Subdivision Area Street Reconstruction	13-DC-503	2,000,000	1,680,297
Baxter Road Pavement Rehabilitation -Tudor Road to Northern Lights Boulevard	13-DC-520	2,400,000	1,545,499
Duben Street Upgrade - Muldoon Road to Bolin Street	13-DC-541	3,000,000	1,229,642
64th Avenue Upgrade and Reconstruction	13-DC-567	4,000,000	3,211,881
A Street and 48th Avenue Extension and Upgrade - 51st Avenue to Cordova Street	13-DC-568	4,000,000	1,072,105
Ship Creek Access Improvements North C Street to Dam Phase II	13-DC-570	4,000,000	1,992,768
South Anchorage Sports Park Facility	13-DC-571	2,950,000	454,471
Waldron Lake Subdivision Land Purchase	13-DC-572	4,000,000	3,920,000
Anchorage Museum - Alaska History Gallery Renovation	13-DC-586	5,000,000	555,654
Eklutna Bridge Replacement - Chugach State Park Access	13-DC-592	14,000,000	5,659,748
Pavement Rehabilitation Matching Program	13-DC-598	6,000,000	2,093,313
Dimond Boulevard Upgrade - Jodphur Road to Sand Lake Road	13-DC-608	7,500,000	535,795
Viburnum Drive - Oakwood and Burlwood Reconstruction	13-DC-613	7,900,000	3,787,208
Port of Anchorage Expansion	13-GO-001	50,000,000	5,096,245
27th Avenue Pedestrian Safety - Minnesota Drive to Blueberry St.	14-DC-002	500,000	313,826
Design Upgrades to Yosemite Drive	14-DC-013	1,900,000	484,221
Fire Department Wildland Fire Apparatus Replacement	14-DC-018	350,000	343,000
Girdwood Volunteer Fire Department Station 41 Renovation	14-DC-020	5,750,000	400,053
Intersection Safety and Congestion Relief Matching Program	14-DC-022	1,500,000	493,886
Nunaka Valley Area Street and Pedestrian Upgrades	14-DC-025	800,000	454,972
Senate District G Residential Pavement Rehabilitation	14-DC-031	1,000,000	564,043
Senate District M Residential Pavement Rehabilitation	14-DC-036	2,000,000	343,717
U-Med District Northern Access	14-DC-040	20,000,000	498,231
Bowman Elementary School Pedestrian Improvements (Grant Awarded to ASD, MOU with MOA)	14-DC-180	650,000	388,818
64th Avenue Upgrade/Reconstruction - Laurel Street to Norm Drive	15-DC-008	2,400,000	350,347
Bolin Street Area Storm Drain	15-DC-009	800,000	639,425
District 25 Residential Road Rehabilitation and Replacements	15-DC-015	2,200,000	808,498
Chugiak Eagle River CBERRRSA Road and Drainage Rehabilitation	15-DC-016	1,400,000	1,372,000
Foothills East Subdivision Area Street Reconstruction	15-DC-018	3,000,000	1,686,113
Homestead LRSA Safety & Drainage Upgrades	15-DC-020	460,000	426,098
Loussac Renovation	15-DC-023	10,000,000	2,114,250
Senate District F Residential Pavement Rehabilitation	15-DC-028	1,500,000	1,454,699
Senate District L Residential Pavement Rehabilitation	15-DC-030	370,000	321,156
Senate District M Residential Pavement Rehabilitation	15-DC-031	500,000	490,000
Yosemite Drive Area Drainage and Road Upgrade	15-DC-034	8,000,000	2,384,445
Critical road improvements, safety upgrades, and drainage upgrades in House Districts 13 and 14	15-RR-019	1,786,879	857,698

Municipality of Anchorage
Schedule of State Financial Assistance, continued
Year Ended December 31, 2015

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Major Programs, continued:			
Capital upgrades, repairs, and renovations to facility systems and infrastructure at the Sullivan Arena	15-RR-026	\$ 9,119,004	\$ 8,529,318
Residential pavement rehabilitation, traffic calming, and pedestrian safety upgrades in House District 19	15-RR-033	4,312,976	1,467,739
FY15 Community Revenue Sharing Program	None	14,042,608	14,042,608
Total Major Programs		288,623,467	94,806,730
Non-Major Programs:			
Dimond Center Intermodal Project Match	07-DC-391	254,674	2,393
Anchorage - Pedestrian Safety Rehabs And Connections	08-DC-220	500,000	5,519
Goose Lake Park Building and Boathouse	09-DC-069	90,000	22,203
120th Avenue Pedestrian and Road Safety Upgrade - Oceanview Elem	09-DC-161	600,000	2,281
40th Avenue Extension Lake Otis Prkwy to Dale St	09-DC-162	9,523,305	(243)
73rd Avenue Upgrade - Petersburg St to Basel St	09-DC-164	1,183,069	(2,087)
Tudor Ctr Drive Extension - Tudor Rd to 48th Ave	09-DC-199	8,000,000	39,766
4th Avenue Pedestrian Safety Bunnell St to Boniface Prkwy	09-DC-361	131,059	(817)
Pavement Rehab Matching Program	09-DC-414	5,000,000	281,149
Pedestrian Safety and Rehab Improvements Matching Program	09-DC-415	1,000,000	108,993
Rogers Park Area Traffic and Pedestrian Safety	09-DC-420	160,000	1,149
Victor Road-Dimond to 100th Ave.	09-DC-564	14,000,000	36,454
100th Avenue Extension Phase II - Minnesota Drive to C Street	11-DC-001	6,000,000	238,560
13th Avenue Gateway Element Improvements	11-DC-002	100,000	864
42nd Avenue Traffic & Safety Improvements	11-DC-004	250,000	546
Abbott Loop Elementary School Projectors & Document Cameras	11-DC-006	20,000	3,349
Anchorage Neighborhood Crime Watch - Community Action Policing	11-DC-011	40,000	272
Anchorage Senior Center Upgrades	11-DC-012	770,000	14,880
Baxter Elementary School Classroom Technology Equipment	11-DC-017	15,000	771
Bayshore Elementary School Security Upgrade	11-DC-019	100,000	5,929
Boniface Parkway Pedestrian & Bike Path Improvements			
Debarr Road to 20th Avenue	11-DC-026	100,000	4,458
Bus and Fleet Improvements	11-DC-027	5,268	5,268
Anchorage - People Mover Buses and AnchorRIDES Fleet Matching Program	11-DC-027	103,046	20,623
Campbell Elementary School Computer Software	11-DC-029	9,000	8,850
Centennial Park Upgrades, Repairs & Improvements	11-DC-032	500,000	22,839
Chinook Elementary School Construct Gym Storage Area	11-DC-035	12,000	3,842
Chinook Elementary School Wash Station & Drinking Fountain Replacement	11-DC-039	6,000	4,783
Chugach Elementary School Computers	11-DC-040	44,000	2,202
Creekside Park Elementary Sidewalk Repairs	11-DC-048	6,200	3,281
Police Department - Crime Scene Investigation Vehicle	11-DC-049	410,000	3,690
Dimond High School Advanced Placement Teacher Training	11-DC-051	10,000	1,279
Dimond High School Computers	11-DC-052	42,000	270
Fairview Elementary School Book and Technology Grant	11-DC-058	30,000	2,119
Fire Lake Elementary School Physical Education Program	11-DC-059	10,000	656
Fire Station #6 Replacement	11-DC-060	6,000,000	8,931
Gladys Wood Elementary Purchase Multimedia Equipment	11-DC-063	26,000	4,524
Gladys Wood Elementary School Lunchroom Tables	11-DC-065	15,000	257
Golden View Drive Intersection and Safety Upgrades - Rabbit Creek Road to Romania Drive	11-DC-067	3,000,000	36,429
Government Hill Elementary School After-School Program Equipment	11-DC-069	13,000	5,511
Lake Hood Elementary School Cameras & Projectors	11-DC-089	13,000	126
Lake Otis Parkway Pedestrian Safety - 20th Avenue to Northern Lights Boulevard	11-DC-094	169,038	(1,072)
McLaughlin Secondary School Science Lab Conversion	11-DC-097	60,000	2,818
Meadow Street to Petersburg Street Drainage	11-DC-098	765,131	(7,260)
Mirror Lake Elementary School Library and Technology Upgrades	11-DC-102	7,500	155
Mountain View and Russian Jack Park Vandalism Prevention Program	11-DC-105	50,000	48,564
Mountain View Elementary School Cameras & Projectors	11-DC-107	6,250	409
Mountain View Elementary School Lexia Reading Program Licenses	11-DC-109	6,500	167
Mountain View Public Library - Outdoor Reader Board Sign and Book Acquisition	11-DC-110	6,000	187

Municipality of Anchorage
Schedule of State Financial Assistance, continued
Year Ended December 31, 2015

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
Muldoon Community Park	11-DC-111	\$ 1,000,000	\$ 60,690
North Star Elementary School Book and Technology Grant	11-DC-116	15,000	1,405
North Star Elementary School Mobile Computer Lab	11-DC-118	15,000	641
Nunaka Valley Elementary School Heat Exchanger	11-DC-124	50,000	2,807
Ocean View Elementary School DVD/TV Compatible Equipment Purchase and Installation	11-DC-127	32,000	31,850
Old Eagle River Road Upgrade (RTP) - Monte Road to Baranoff Avenue	11-DC-129	3,984,038	39,925
Pavement Rehab Matching Program	11-DC-131	5,340,500	189,284
Pedestrian Safety and Rehabilitation Matching Program	11-DC-132	1,000,000	135,963
Ptarmigan Elementary School Cameras	11-DC-136	5,000	4,850
SAVE High School Multimedia Computer Lab	11-DC-144	34,000	318
Scenic Park Elementary School Cameras & Projectors (HD 17-32)	11-DC-145	15,000	335
School District Child in Transition Tutoring (HD 17-32)	11-DC-146	25,000	1,050
South High School - Athletic Fields Artificial Turf Improvements and Installation (HD 17-32)	11-DC-151	1,354,000	4,883
Spring Hill Elementary Technology Upgrades	11-DC-152	50,000	3,929
Steller Secondary School Computer Lab Wiring	11-DC-155	20,000	8,286
Steller Secondary School Mobile Computer Lab	11-DC-158	38,000	2,598
Toilsome Hill Drive/Glen Alps Road/Canyon Road Improvements Phase II (HD 17-32)	11-DC-168	2,500,000	49,177
Trailside Elementary School Computer Lab Software	11-DC-170	10,000	5,999
Trailside Elementary School Computers	11-DC-171	30,000	1,713
Anchorage - Tudor Elementary School Technology, Books, and Supplies	11-DC-172	31,800	699
Turnagain Elementary School Interactive Whiteboards	11-DC-174	60,000	4,271
West High School Technology & Equipment	11-DC-178	140,000	176
121st Ave Storm Drain Construction	12-DC-239	1,200,000	47,938
73rd Avenue & 74th Avenue Road Water Line Extension	12-DC-241	1,300,000	55,072
Alpenglow Elementary School CCTV Security System Upgrade	12-DC-247	175,000	10,665
Arlberg Ave Extension	12-DC-250	3,500,000	229,820
Baxter Elementary School Classroom Furniture Replacement	12-DC-255	95,000	10,395
Chugiak Birchwood Eagle River Rural Road Service Area - Road Rehabilitation	12-DC-261	2,400,000	59,546
Eagle River Road Upgrade	12-DC-266	2,800,000	13,035
Flooding, and Glaciation Matching Program	12-DC-275	1,000,000	206,125
Furrow Creek Culvert Upgrades - Clippership Ct & Mariner Dr	12-DC-276	400,000	30,147
Gladys Wood Elementary School Interactive Display Technology	12-DC-277	65,000	6,140
Hillside Drainage Improvements	12-DC-280	300,000	6,438
Hillside Road & Drainage System Rehab	12-DC-281	280,000	107,926
Homestead Elementary School Improvements	12-DC-282	175,000	10,720
Kasun Elementary School CCTV/Security System Upgrade	12-DC-285	175,000	437
Mountain Air Road/Hillside Drive Extension	12-DC-289	2,965	(2,417)
Mountain View Elementary School Playground Equipment and Safety Surface	12-DC-290	340,000	429
Muldoon Elementary School Interactive Display Technology	12-DC-291	132,000	585
Nunaka Valley Elementary School Improvements	12-DC-293	191,000	29,829
Nunaka Valley Elementary School Technology Upgrade	12-DC-294	75,000	539
Ocean View Elementary School Interactive Display Technology Purchase and Installation	12-DC-295	210,000	8,359
Pedestrian Safety and Rehab Matching Program	12-DC-297	250,000	4,242
Ptarmigan Elementary School Technology Upgrade	12-DC-303	180,000	371
Sand Lake Watershed Drinking Water Studies	12-DC-311	250,000	15,403
Self Contained Breathing Apparatus Replacement	12-DC-314	175,000	4,642
South High School Purchase and Install Interactive Display Technology	12-DC-316	470,000	66,631
Susitna Elementary School CCTV and Security System Upgrade	12-DC-318	175,000	396
Susitna Elementary School Interactive Display Technology	12-DC-319	75,000	120
Susitna Elementary School Technology Upgrade	12-DC-320	75,000	173
Tudor Elementary School Fire Alarm Replacement	12-DC-322	175,000	1,196
West High School Classroom Furniture	12-DC-325	75,000	2,345
West High School Distance Learning Computer Technology	12-DC-326	400,000	10,012
West High School Interactive Display Technology	12-DC-327	62,500	23
Williwaw Elementary School Interactive Display Technology	12-DC-328	70,000	3,541

Municipality of Anchorage
Schedule of State Financial Assistance, continued
Year Ended December 31, 2015

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
East High School Field Improvements	12-DC-621	\$ 2,400,000	\$ 191,940
Service High School Field Turf	12-DC-622	2,100,000	39,079
Chugiak Volunteer Fire and Rescue Department Station #35 Replacement	12-DC-800	6,150,000	68,904
Airport Heights Elementary School Equipment	12-DM-004	20,000	6,798
AVAIL High School Classroom Furniture and Books	12-DM-006	14,500	122
Baxter Elementary School Purchase Equipment to Support P.E. Program	12-DM-008	18,000	1,157
Campbell Elementary School Desk and Chair Replacement	12-DM-016	20,000	581
Chester Valley Elementary School Instructional Materials and Software	12-DM-019	25,000	168
Chester Valley Elementary School Technology Improvements	12-DM-020	20,000	858
Creekside Park Elementary School Classroom Equipment	12-DM-025	25,000	1,141
Denali Montessori School Multimedia Equipment	12-DM-029	19,000	378
Dimond High School Engineering Academy Expansion	12-DM-030	50,000	16,025
Dimond High School Ventilation System Upgrade	12-DM-031	50,000	17,593
Government Hill Elementary School Achievement Recognition Program	12-DM-040	10,700	371
Kincaid Elementary School Audio Visual Equipment for Classrooms	12-DM-045	11,000	85
McLaughlin School Classroom Technology Improvements	12-DM-049	20,000	10,112
Mears Middle School Gym Lighting Upgrade	12-DM-051	35,000	617
North Star Elementary School Library Upgrades	12-DM-057	25,000	6,315
Polaris School Science Equipment	12-DM-061	27,000	35
Rogers Park Elementary School Equipment Upgrade	12-DM-066	50,000	888
School District Alaska Native Cultural Materials	12-DM-073	50,000	3,295
Spring Hill Elementary School Server and Computers	12-DM-076	30,000	20,980
Trailside Elementary School Computer Lab Software	12-DM-081	10,000	200
Trailside Elementary School Storage Cabinets	12-DM-082	15,000	525
Turnagain Elementary School Interactive Display Technology	12-DM-085	50,000	735
University Lake Park Safety and Community Enhancements	12-DM-086	50,000	34,558
West High School Cafeteria Upgrade	12-DM-088	50,000	8,157
Whaley Center Nurse's Office Upgrade	12-DM-090	15,000	297
William Tyson Elementary School Office Technology Improvements	12-DM-092	20,000	895
Wonder Park Elementary School Planning	12-DM-098	50,000	1,987
U-Med District Plan	12-RR-018	500,000	50,441
Kincaid Park Remediation	12-RR-021	300,000	3,010
Fire Department Water Craft	13-DC-052	71,700	4,414
Bus and Fleet Improvements	13-DC-059	33,952	14,732
Transit Fleet Replacement	13-DC-059	18,468	18,468
Hillside Integration Commission for Drainage and Roads	13-DC-124	100,000	44,958
Lake Otis Parkway Pedestrian Overpass Study - Lake Otis Elementary	13-DC-125	100,000	3,159
Chester Creek Trail Improvements	13-DC-197	150,000	3,390
Kincaid Park Ropes Challenge Course	13-DC-198	150,000	5,565
Ben Boeke Ice Arena Upgrades	13-DC-255	200,000	25,891
Reka Drive Southside Separated Pedestrian Facility - Bragaw Street to Pine Street	13-DC-256	200,000	37,877
Chester Valley Area Road and Drainage Repairs and Improvements	13-DC-285	216,750	212,415
Delaney Park Train Repair	13-DC-295	250,000	53,733
Dempsey Anderson Ice Arena Upgrades	13-DC-296	250,000	68
Fire Department Dispatch Center Improvements	13-DC-297	250,000	3,302
Loretta French Field Upgrades	13-DC-350	400,000	100
College Gate Elementary School Pedestrian Safety (Grant Awarded to ASD, MOU with MOA)	13-DC-371	470,000	105,864
Chugiak Birchwood Eagle River Rural Road Service Area Sub-Standard Roads Upgrade	13-DC-375	500,000	34,064
Police Department Indoor Range Targeting Systems Upgrades	13-DC-376	500,000	87,339
Fish Creek Trail - Northwood Drive to Spenard Road	13-DC-394	575,000	26,719
Fairview Recreation Center Upgrade	13-DC-406	643,000	72,152
Birchtree/Elmore LRSA Road and Drainage	13-DC-412	750,000	48,278
Kachemak Place and Circle Area Drainage Improvements - 100th Avenue to Amber Bay Loop	13-DC-413	750,000	10,475
Clitheroe Center Roof Replacement and Water System Upgrades	13-DC-422	800,000	62,982
Muldoon Road at Duben Street Pedestrian Safety	13-DC-424	800,000	10,338
Northern Lights Boulevard Pedestrian Safety - Lois Drive West to Captain Cook Estates Circle	13-DC-437	920,000	151,105
Cherry Street Upgrade - 32nd Avenue to 36th Avenue Reconstruction	13-DC-441	1,000,000	15,000

Municipality of Anchorage
Schedule of State Financial Assistance, continued
Year Ended December 31, 2015

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
Cordova Street Pedestrian and Traffic Safety Improvements - 3rd Avenue to 16th Avenue	13-DC-442	\$ 1,000,000	\$ 123,854
Egan Center Upgrades	13-DC-443	1,000,000	975
Mountain View Drive and McCarrey Street Intersection Safety	13-DC-460	1,100,000	211,221
CBERRRSA Sand Storage Building	13-DC-465	1,200,000	9,470
Spenard Recreation Center Upgrades	13-DC-466	1,200,000	225,799
Performing Arts Center Upgrades & Infrastructure Rehab	13-DC-512	2,100,000	722
Police Department Digital Equipment	13-DC-529	2,600,000	51,264
Police Department Training Center Roof Replacement	13-DC-530	2,750,000	205,895
ARDSA Residential Pavement Rehabilitation - Mountain View and Muldoon Areas	13-DC-538	3,000,000	147,079
ARDSA - Sand Lake, Bayshore, Klatt, and Oceanview Pavement Rehabilitation	13-DC-539	3,000,000	49,708
ARDSA - Spenard and Turnagain Residential Areas Pavement Rehabilitation	13-DC-540	3,000,000	49,237
Duben Street Upgrade - Patterson Street East to Muldoon Road	13-DC-542	3,000,000	286,118
Tablelands Subdivision Area Road and Drainage Improvements	13-DC-543	3,000,000	255,000
Police Department Expansion - Outdoor Storage	13-DC-565	3,800,000	147,465
Penland Parkway Rehabilitation Airport Heights Road to Bragaw Street	13-DC-569	4,000,000	126,822
Sullivan Arena Parking Lot Expansion and Building Upgrades	13-DC-593	5,190,000	143,997
Sand Lake Watershed Drinking Water Studies	13-DC-635	250,000	71,036
Chugiak-Eagle River Library Materials	13-DM-082	25,000	16,563
Mountain View Library Materials	13-DM-083	25,000	20,000
Muldoon Library Materials	13-DM-084	25,000	13,772
Girdwood Library Materials	13-DM-156	31,000	21,473
78th Avenue Upgrade/Jewel Lake Road to Blackberry Street	14-DC-003	1,000,000	60,220
Autumn Park Estates/Spring Acres Subdivision Repairs and Drainage	14-DC-004	225,000	12,662
Campbell Creek Stormwater Mitigation	14-DC-006	340,000	27,032
Campbell Creek Trail Surface and Safety Improvements	14-DC-007	160,000	54,821
CBERRRSA Sand Storage Building Phase II	14-DC-008	1,200,000	7,254
CBERRRSA Drainage and Rehabilitation	14-DC-009	1,400,000	275,708
Chugiak Pedestrian Facility Bill Stephens Drive	14-DC-010	600,000	21,818
Chugiak-Eagle River Parks & Recreation Audio, Video and Teleconference System	14-DC-012	75,000	1,008
Eagle River Parks and Recreation Eagle River High School Stadium, Trails, Lighting and Equipment Improvements	14-DC-014	1,440,000	118,452
Fire Department Emergency Communication and Data Systems Upgrade	14-DC-017	750,000	13,372
Girdwood Road Service Area Road and Drainage Rehabilitation	14-DC-019	250,000	84,786
Little Tree Drive/53rd Avenue Sidewalk - 56th Avenue to Trena Street	14-DC-023	600,000	86,896
Mountain View Drive Pedestrian Lighting Improvements - Taylor Street to Boniface Parkway	14-DC-024	1,000,000	13,846
Pavement Rehab Matching Program (50/50) Local Match	14-DC-027	3,000,000	11,026
Pioneer Drive Upgrade Muldoon Road to Resurrection Drive	14-DC-028	2,400,000	76,891
Senate District J Residential Pavement Rehabilitation	14-DC-033	1,000,000	8,488
Senate District K Residential Pavement Rehabilitation	14-DC-034	1,000,000	40,124
Senate District L Residential Pavement Rehabilitation	14-DC-035	1,500,000	82,023
Sylvan Drive Improvements	14-DC-038	1,500,000	291,577
AVAIL Alternative School Interactive Display Technology	14-DM-002	6,400	5,002
AVAIL Alternative School Library Collection	14-DM-003	5,000	284
Chugiak-Eagle River Library Materials and Technology	14-DM-004	40,000	4,800
Eagle Academy Science Equipment	14-DM-005	1,100	950
Eagle Academy Technology Upgrades	14-DM-006	40,000	17
Muldoon Library Materials and Technology	14-DM-007	40,000	4,359
Fire Station Number 14 Building Renovation and Equipment Purchase and Installation	14-RR-024	98,000	6,261
Drainage Improvements on Furrow Creek at Clipper Ship Court and Mariner Drive	14-RR-025	49,000	1,967
Drainage Improvements on Jewel Lake Road	14-RR-026	32,965	24,468
Improvements and Safety Upgrades at the Intersection on Goldenview Drive from Rabbit Creek to Romania Drive	14-RR-032	3,520,064	21,559
Safety Upgrades and Field Repair at Papago Park	14-RR-034	100,000	1,321

Municipality of Anchorage
Schedule of State Financial Assistance, continued
Year Ended December 31, 2015

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Commerce, Community & Economic Development, continued			
Non-Major Programs, continued:			
10th Avenue Bike Boulevard - P Street to Medfra Street	15-DC-006	\$ 100,000	\$ 40,404
11th Avenue and Mael Street Intersection Safety Improvements	15-DC-007	50,000	10,287
Boniface Parkway Pedestrian Improvements - 22nd Avenue to Debarr Road (West Side)	15-DC-010	140,000	18,188
Campbell Airstrip Road Upgrade Mile 0.3 to Mile 0.7 (Pedestrian/Bike Trail)	15-DC-011	300,000	141,510
Chester Creek Flooding - Lagoon to A Street	15-DC-013	400,000	101,365
Chugiak-Eagle River Library Materials and Technology	15-DC-014	40,000	4,835
Girdwood Library Materials and Technology	15-DC-019	25,000	5,451
House District 13 Residential Pavement Rehabilitation	15-DC-021	250,700	245,686
Klatt Road/Southport Drive Surface Rehabilitation - 100th Avenue to C Street	15-DC-022	1,500,000	38,729
Mountain View Area Alley Paving & Safety Improvements	15-DC-024	250,000	170,843
Pedestrian and Student Safety	15-DC-026	250,000	39,343
Pleasant Valley Subdivision Area Road and Drainage Rehabilitation	15-DC-027	400,000	39,400
Senate District F Residential Pavement Rehabilitation	15-DC-029	450,000	35,511
West Northern Lights Boulevard at Alaska Railroad Overpass Drainage Improvements	15-DC-033	375,000	136,342
Drainage and Flood Study in the Prospect Heights Subdivision Area	15-RR-022	100,000	50,101
Capital upgrades, repairs, and renovations to facility systems and infrastructure at Dempsey Anderson Ice Arena	15-RR-028	6,224,409	191,855
Capital upgrades, repairs, and renovations to facility systems and infrastructure at Harry J. McDonald Memorial Center	15-RR-029	3,920,887	156,772
Capital upgrades, repairs, and renovations to facility systems and infrastructure at the Anchorage Museum	15-RR-030	4,901,109	287,839
Capital upgrades, repairs, and renovations to facility systems and infrastructure at the William A. Egan Civic and Convention Center	15-RR-031	343,078	12,993
Capital upgrades, repairs, and renovations to facility systems and infrastructure at the Alaska Center for the Performing Arts	15-RR-032	539,122	249,278
Total Non-Major Programs		<u>199,716,747</u>	<u>9,491,338</u>
Total Alaska Department of Commerce, Community & Economic Development		<u>488,340,214</u>	<u>104,298,068</u>
Alaska Department of Education & Early Development			
Non-Major Programs:			
Early Literacy Playspace Mini Grant Agreement FY2015	None	1,125	1,125
FY2015 Interlibrary Cooperation Grant Agreement	None	18,342	18,342
Public Library Assistance	None	33,250	30,442
Total Alaska Department of Education & Early Development		<u>52,717</u>	<u>49,909</u>
Alaska Department of Environmental Conservation			
Major Programs:			
Asplund Disinfection Study and Upgrades	13074	6,903,029	4,598,779
Non-Major Programs:			
Kings Landing Phase II	13068	69,892	(79)
South Fork Chester Creek Channel Restoration	13072	1,000,000	245,495
ADEC Hazmat Team Support	None	8,500	8,420
Total Non-Major Programs		<u>1,078,392</u>	<u>253,836</u>
Total Alaska Department of Environmental Conservation		<u>7,981,421</u>	<u>4,852,615</u>
Alaska Department of Fish & Game			
Non-Major Program:			
Left Bank Restoration at Campbell Creek	15-007	30,000	30,000
Total Alaska Department of Fish & Game		<u>30,000</u>	<u>30,000</u>

Municipality of Anchorage
Schedule of State Financial Assistance, continued
Year Ended December 31, 2015

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Health & Social Services			
Major Programs:			
Public Health Nursing	601-289-1601	\$ 3,113,300	\$ 1,476,615
Public Health Nursing	601-289-1502	3,532,352	1,910,365
Human Services Community Matching Grants	605-231-1502	1,082,068	579,107
Human Services Community Matching Grants	605-231-1602	856,587	455,674
Anchorage Domestic Violence and Sexual Assault Intervention Project (ADVSAIP)	None	850,000	475,412
Total Major Programs		9,434,307	4,897,173
Non-Major Programs:			
Public Health Nursing 2013	601-14-175	3,532,352	168,968
Aging and Disability Resource Centers & Medicare Counseling and Outreach	607-299-1502	215,744	129,076
Nutrition, Transportation and Support Services	607-309-1503	261,192	118,515
Aging and Disability Resource Centers & Medicare Counseling and Outreach	607-299-1602	222,350	92,354
Nutrition, Transportation and Support Services	607-309-1602	230,933	118,001
Total Non-Major Programs		4,462,571	626,914
Total Alaska Department of Health & Social Services		13,896,878	5,524,087
Alaska Department of Military & Veterans Affairs			
Non-Major Program:			
2016 Emergency Management Performance Grant	20LEPC-GY16	23,693	9,989
2015 Local Emergency Planning Committee Grant	15LEPC-GR35602	22,983	22,983
Total Alaska Department of Military & Veterans Affairs		46,676	32,972
Alaska Department of Natural Resources			
Non-Major Program:			
Block 13 Determination of Eligibility	None	3,200	3,200
Abbott Loop Community Park Playground	2014-001-ALCC-MOA	250,000	23,551
Total Alaska Department of Natural Resources		253,200	26,751
Alaska Department of Revenue			
Major Programs:			
FY 15 Liquor Licensing	None	666,900	666,900
FY 15 Electric Co-op Allocation	None	828,225	828,225
Total Major Programs		1,495,125	1,495,125
Non-Major Program:			
FY 15 Raw Fish	None	242,079	242,079
Total Alaska Department of Revenue		1,737,204	1,737,204
Alaska Department of Transportation & Public Facilities			
Major Programs:			
100th Avenue: Point Resolution Drive to Victor Road (Donated Road and Drain)	None	9,497,121	9,497,121
FY 15 Traffic Signal Management	None	2,020,387	2,020,387
Total Major Programs		11,517,508	11,517,508
Non-Major Programs:			
Acquire Snow Removal Equipment	3-02-0015-053-2011/ 55588 LC 30154341	8,500	(15)
Airport Lighting, Signage and Fencing Improvements	3-02-0015-056-2011/ 55588 LC 30155041	14,450	(1,587)
Improve Airport Lighting, Signage, and Fence Upgrades	3-02-0015-058-2012/ 55595 LC 30424541	52,000	(682)

Municipality of Anchorage
Schedule of State Financial Assistance, continued
Year Ended December 31, 2015

State Grantor Program Title	Grant No.	Award Amount	Expenditures
Alaska Department of Transportation & Public Facilities, continued			
Non-Major Programs, continued:			
Acquire Snow Removal Equipment-Snow Blower	3-02-0015-059-2013/ 56893 LC 30455541	\$ 31,250	\$ 1
Replace Runway Lighting Vailt	3-02-0015-060-2013/ 57346 LC 30494541	33,750	37
Conduct Airport Master Plan Study Update, Phase 2	3-02-0015-061-2014	20,000	12,944
Rehabilitate Taxiway Q, Phase 4	3-02-0015-062-2014	26,316	21,906
Alaska Community Transit Reimbursable Grant (Legislative AMC State Match)	2525-15-0100	225,000	225,000
Anchorage Signal Electronics Upgrades	52417	415,380	27,662
Toilsome Hill Drive/Glen Alps Road/Canyon Road Improvements	53166	1,390,345	7,290
Toilsome Hill/Glen Alps Rd and Canyon Rd Improvements	53166	600,000	28,178
Airport Lighting, Signage and Fencing Improvements, Phase 3	None	120,450	20,398
Construction Parallel Taxiway Bravo (Land Acquisition	None	66,500	57,754
FY 15 TORA Anchorage/Eagle River Area Street Cleaning	None	120,992	120,992
NPDES Storm Water Permit Application 2011	None	2,500,000	175,504
Total Non-Major Programs		5,624,933	695,382
Total Alaska Department of Transportation & Public Facilities		17,142,441	12,212,890
Alaska Housing Finance Corporation			
Non-Major Programs:			
AHFC LINK Program 2014	HMS-12-MOA-1	168,470	66,080
Total Alaska Housing Finance Corporation		168,470	66,080
Alaska Department of Public Safety			
Non-Major Programs:			
SART AST Reimbursement	None	70,000	70,000
Total Alaska Department of Public Safety		70,000	70,000
Total Schedule of State Financial Assistance		\$ 577,021,329	\$ 176,202,684

Municipality of Anchorage, Alaska

Notes to Schedule of State Financial Assistance Year Ended December 31, 2015

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, 2015. 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. Contributed Assets

The Schedule of State Financial Assistance contains \$9,497,121 in contributed assets in the form of land, roads and drains conveyed by the State of Alaska to the Municipality of Anchorage:

	Valuation
100 th Avenue: From Milepoint .530 to Milepoint 1.570 and drain	\$ 9,497,121
	\$ 9,497,121

4. PERS On-behalf

The City has recorded \$47,302,108 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 2015. In the governmental fund financial statements, on-behalf revenue and expenditures have been recognized in their proportional share of on-behalf payments within the calendar year under audit. However, in the full accrual financial statements (the government-wide and enterprise fund financial statements), GASB 68 provisions prescribe that on-behalf pension contributions in a special funding situation may only be recognized during the measurement period in which the plan recognizes the contributions. For the Municipality of Anchorage, the PERS plan measurement period is July 1, 2014 through June 30, 2015, creating a six-month timing difference between the cash contribution and revenue and expense recognition by the Municipality in those funds. As a result of these perspective and timing differences, amounts reported on the financial statements do not agree to the amount reported on the Schedule of State Financial Assistance.

Municipality of Anchorage, Alaska

Schedule of Findings and Questioned Costs Year Ended December 31, 2015

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	<input checked="" type="checkbox"/> no (none reported)
Significant deficiency(ies) identified?	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> no

Noncompliance material to financial statements noted?	___ yes	<input checked="" type="checkbox"/> no
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Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?	___ yes	<input checked="" type="checkbox"/> no (none reported)
Significant deficiency(ies) identified?	___ yes	<input checked="" type="checkbox"/> 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 2CFR 200.516(a)?	___ yes	<input checked="" type="checkbox"/> no
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Identification of major federal programs:

<i>CFDA Number</i>	<i>Name of Federal Program or Cluster</i>
10.557	Special Supplemental Nutrition Program WIC
14.218	Community Development Block Grant
15.668	Coastal Impact Assistance Program
20.106	Airport Improvement Program
66.458	Clean Water State Revolving Fund Cluster
66.468	Drinking Water State Revolving Fund Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	\$1,172,241
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Auditee qualified as low-risk auditee?	___ yes	<input checked="" type="checkbox"/> no
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Municipality of Anchorage, Alaska

Schedule of Findings and Questioned Costs, continued
Year Ended December 31, 2015

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: \$300,000

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

Finding 2015-001

Timely Close and Review - Port Major Fund - Significant Deficiency

Criteria or specific requirement

Section A1.08 of Government Auditing Standards states that “management is responsible for establishing and maintaining effective internal control to help ensure that appropriate goals and objectives are met; using resources efficiently, economically, effectively, and equitably, and safeguarding resources; following laws and regulations; and ensuring that management and financial information is reliable and properly reported.” Adequate internal control over financial reporting requires the timely close of the year end books and records. Review procedures should be established to ensure the accuracy of year end reconciliations.

Condition

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

Context

Certain accounts were not fully reconciled and closed out prior to audit fieldwork. We were given a trial balance to audit, after beginning testing procedures we noted certain errors and management noted certain errors resulting in management making numerous corrections and providing a new trial balance a couple weeks later. For example the following items required adjustment:

- Net position
- Billing revenue
- Accounts payable
- Construction work in progress
- Accounts receivable

Municipality of Anchorage, Alaska

Schedule of Findings and Questioned Costs, continued Year Ended December 31, 2015

Effect Several journal entries were required to adjust the year-end reported balances.

Cause Turnover from the prior year created additional learning curve. In addition, certain accounts (accounts payable, accounts receivable and net position) were adjusted, but there was no review process to catch the journal posting error.

Recommendation We recommend the Municipality continue to review and improve its internal processes, by establishing formal internal due dates for these tasks. Management should continue to train, monitor, and review these activities to ensure timeliness and accuracy.

Views of responsible officials and planned corrective actions Please see the Corrective Action Plan.

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

Criteria or specific requirement Title 2 CFR 200.510 states that the auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with §200.502 basis for determining Federal awards expended. §200.502 states that the determination of when a Federal award is expended must be based on when the activity related to the Federal award occurs. In addition, State of Alaska Administrative Code 2 AAC 45 and the State of Alaska Audit Guide and Compliance Supplement for State Single audits also require the submission of an audit to include the Schedule of State Financial Assistance which must include all state funding expended as defined in 2 AAC 45 and in the State Audit Guide. In order to achieve a complete and accurate reporting, all federal and state grant awards and loans and amounts expended must be clearly communicated to Central Accounting.

Condition The *State Schedule of Financial Assistance and Schedule of Expenditures and Federal Awards* were incomplete.

Context Financial activity for the year related to State of Alaska Department of Environmental Conservation Clean Water and Drinking Water loans and grants recorded in the Water Utility, Wastewater Utility, and Solid Waste funds was not communicated in a timely manner to the grant accounting department within MOA Central Accounting. These items were not included on the master grant schedules submitted for audit purposes.

Municipality of Anchorage, Alaska

Schedule of Findings and Questioned Costs, continued Year Ended December 31, 2015

Effect \$12.2 million in Clean and Drinking Water loan reimbursements were not communicated to central accounting and therefore not included on the *Schedule of Expenditures and Federal Awards*. \$4.6 million in state expenditures were not communicated to central accounting and therefore not included on the *State Schedule of Financial Assistance*. As a result, 2 federal major programs and 1 state major program were not identified until several weeks into audit fieldwork.

Cause Proper communication between the Solid Waste Services Accounting Department, Anchorage Water Wastewater Utility Fund Engineering Project Support Group and MOA Central Accounting did not occur.

Recommendation We recommend that management develop procedures to support timely communication of loan and grant financial activity between various departments.

Views of responsible officials and planned corrective actions See the Corrective Action Plan.

Section III - Federal Award Findings and Questioned Costs

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

Section IV - State Award Findings and Questioned Costs

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



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Independent Auditor's Report on Supplementary Information

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

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

BDO USA, LLP

Anchorage, AK
October 26, 2016

Municipality of Anchorage, Alaska
Department of Health and Social Services
Public Health Nursing
601-14-175
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2015

	Thru Fiscal Year Ending December 31, 2014	Fiscal Year Ending December 31, 2015	Total Expenditures	Budget	Variance
Revenues					
State of Alaska	\$ 1,857,416	\$ 168,968	\$ 3,360,418	\$ 3,532,352	\$ 171,934
Federal Passed Through the State of Alaska	34,446	(10)	69,990	70,000	10
Total Revenues	1,891,862	168,958	3,430,408	3,602,352	171,944
Expenditures					
Direct Costs:					
Personal Services	1,270,046	-	2,367,772	2,752,726	384,954
Other Operating Costs	339,409	169,023	615,193	379,754	(235,439)
Total Direct Costs	1,609,455	169,023	2,982,965	3,132,480	149,515
Indirect Costs	282,407	(65)	447,443	469,872	22,429
Total Expenditures	\$ 1,891,862	\$ 168,958	\$ 3,430,408	\$ 3,602,352	\$ 171,944

See accompanying independent auditors' report.

Municipality of Anchorage, Alaska
Department of Health and Social Services
HIV Prevention and Intervention Activities
601-281-1503
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ends June 30, 2015

	Fiscal Year Ending December 31, 2014	Fiscal Year Ending December 31, 2015	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Passed Through the State of Alaska	47,488	41,012	88,500	88,500	-
Total Revenues	47,488	41,012	88,500	88,500	-
Expenditures					
Direct Costs:					
Personal Services	36,352	35,982	72,334	71,568	(766)
Other Operating Costs	6,821	(1,432)	5,389	5,389	-
Total Direct Costs	43,173	34,550	77,723	76,957	(766)
Indirect Costs	4,315	6,462	10,777	11,543	766
Total Expenditures	\$ 47,488	\$ 41,012	\$ 88,500	\$ 88,500	\$ -

See accompanying independent auditors' report.

Municipality of Anchorage, Alaska
Department of Health and Social Services
HIV Prevention and Intervention Activities
601-281-1603
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ends June 30, 2016

	Fiscal Year Ending December 31, 2014	Fiscal Year Ending December 31, 2015	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Passed Through the State of Alaska	-	41,837	41,837	108,500	66,663
Total Revenues	-	41,837	41,837	108,500	66,663
Expenditures					
Direct Costs:					
Personal Services	-	32,269	32,269	79,568	47,299
Other Operating Costs	-	3,912	3,912	14,780	10,868
Total Direct Costs	-	36,181	36,181	94,348	58,167
Indirect Costs	-	5,656	5,656	14,152	8,496
Total Expenditures	\$ -	\$ 41,837	\$ 41,837	\$ 108,500	\$ 66,663

See accompanying independent auditors' report.

Municipality of Anchorage, Alaska
Department of Health and Social Services
Teen and Unintended Pregnancy Prevention
601-285-1602
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ends June 30, 2016

	Fiscal Year Ending December 31, 2014	Fiscal Year Ending December 31, 2015	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Passed Through the State of Alaska	-	5,946	5,946	75,000	69,054
Total Revenues	-	5,946	5,946	75,000	69,054
Expenditures					
Direct Costs:					
Personal Services	-	760	760	39,257	38,497
Other Operating Costs	-	2,237	2,237	25,960	23,723
Total Direct Costs	-	2,997	2,997	65,217	62,220
Indirect Costs	-	2,949	2,949	9,783	6,834
Total Expenditures	\$ -	\$ 5,946	\$ 5,946	\$ 75,000	\$ 69,054

See accompanying independent auditors' report.

Municipality of Anchorage, Alaska
Department of Health and Social Services
Public Health Preparedness and Response to Bioterrorism
601-290-1501
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2015

	Fiscal Year Ending December 31, 2014	Fiscal Year Ending December 31, 2015	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Passed Through the State of Alaska	167,627	206,659	374,286	457,650	83,364
Total Revenues	167,627	206,659	374,286	457,650	83,364
Expenditures					
Direct Costs:					
Personal Services	142,623	158,172	300,795	354,811	54,016
Other Operating Costs	4,364	20,308	24,672	43,146	18,474
Total Direct Costs	146,987	178,480	325,467	397,957	72,490
Indirect Costs	20,640	28,179	48,819	59,693	10,874
Total Expenditures	\$ 167,627	\$ 206,659	\$ 374,286	\$ 457,650	\$ 83,364

See accompanying independent auditors' report.

Municipality of Anchorage, Alaska
Department of Health and Social Services
Public Health Preparedness and Response to Bioterrorism
601-290-1601
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ends June 30, 2016

	Fiscal Year Ending December 31, 2014	Fiscal Year Ending December 31, 2015	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Passed Through the State of Alaska	-	202,449	202,449	540,650	338,201
Total Revenues	-	202,449	202,449	540,650	338,201
Expenditures					
Direct Costs:					
Personal Services	-	134,290	134,290	365,596	231,306
Other Operating Costs	-	46,782	46,782	104,534	57,752
Total Direct Costs	-	181,072	181,072	470,130	289,058
Indirect Costs	-	21,377	21,377	70,520	49,143
Total Expenditures	\$ -	\$ 202,449	\$ 202,449	\$ 540,650	\$ 338,201

See accompanying independent auditors' report.

Municipality of Anchorage, Alaska
Department of Health and Social Services
Child Care Licensing
604-260-1501

Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2015

	Fiscal Year Ending December 31, 2014	Fiscal Year Ending December 31, 2015	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Passed Through the State of Alaska	701,138	847,463	1,548,601	1,548,601	-
Total Revenues	701,138	847,463	1,548,601	1,548,601	-
Expenditures					
Direct Costs:					
Personal Services	596,362	706,000	1,302,362	1,304,423	2,061
Other Operating Costs	21,231	26,608	47,839	42,187	(5,652)
Total Direct Costs	617,593	732,608	1,350,201	1,346,610	(3,591)
Indirect Costs	83,545	114,855	198,400	201,991	3,591
Total Expenditures	\$ 701,138	\$ 847,463	\$ 1,548,601	\$ 1,548,601	\$ -

See accompanying independent auditors' report.

Municipality of Anchorage, Alaska
Department of Health and Social Services
Child Care Licensing
604-260-1601

Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ends June 30, 2016

	Fiscal Year Ending December 31, 2014	Fiscal Year Ending December 31, 2015	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Passed Through the State of Alaska	-	672,593	672,593	1,573,379	900,786
Total Revenues	-	672,593	672,593	1,573,379	900,786
Expenditures					
Direct Costs:					
Personal Services	-	571,306	571,306	1,345,290	773,984
Other Operating Costs	-	11,202	11,202	22,866	11,664
Total Direct Costs	-	582,508	582,508	1,368,156	785,648
Indirect Costs	-	90,085	90,085	205,223	115,138
Total Expenditures	\$ -	\$ 672,593	\$ 672,593	\$ 1,573,379	\$ 900,786

See accompanying independent auditors' report.

Municipality of Anchorage, Alaska
Department of Health and Social Services
Special Supplement Nutrition Program for Women, Infants and Children
604-268-1501

Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2015

	Fiscal Year Ending December 31, 2014	Fiscal Year Ending December 31, 2015	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Passed Through the State of Alaska	782,715	947,421	1,730,136	1,741,445	11,309
Total Revenues	782,715	947,421	1,730,136	1,741,445	11,309
Expenditures					
Direct Costs:					
Personal Services	663,775	764,344	1,428,119	1,428,164	45
Other Operating Costs	25,560	53,380	78,940	86,137	7,197
Total Direct Costs	689,335	817,724	1,507,059	1,514,301	7,242
Indirect Costs	93,380	129,697	223,077	227,144	4,067
Total Expenditures	\$ 782,715	\$ 947,421	\$ 1,730,136	\$ 1,741,445	\$ 11,309

See accompanying independent auditors' report.

Municipality of Anchorage, Alaska
Department of Health and Social Services
Special Supplement Nutrition Program for Women, Infants and Children
604-268-1601

Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ends June 30, 2016

	Fiscal Year Ending December 31, 2014	Fiscal Year Ending December 31, 2015	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Passed Through the State of Alaska	-	696,467	696,467	1,557,825	861,358
Total Revenues	-	696,467	696,467	1,557,825	861,358
Expenditures					
Direct Costs:					
Personal Services	-	588,514	588,514	1,227,748	639,234
Other Operating Costs	-	14,899	14,899	126,884	111,985
Total Direct Costs	-	603,413	603,413	1,354,632	751,219
Indirect Costs	-	93,054	93,054	203,193	110,139
Total Expenditures	\$ -	\$ 696,467	\$ 696,467	\$ 1,557,825	\$ 861,358

See accompanying independent auditors' report.

Municipality of Anchorage, Alaska
Department of Health and Social Services
Human Services Community Matching Grant
605-231-1502
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2015

	Fiscal Year Ending December 31, 2014	Fiscal Year Ending December 31, 2015	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ 502,961	\$ 579,107	\$ 1,082,068	\$ 1,082,068	\$ -
Federal Passed Through the State of Alaska	-	-	-	-	-
Total Revenues	502,961	579,107	1,082,068	1,082,068	-
Expenditures					
Direct Costs:					
Personal Services	-	-	-	-	-
Other Operating Costs	479,165	551,376	1,030,541	1,030,541	-
Total Direct Costs	479,165	551,376	1,030,541	1,030,541	-
Indirect Costs	23,796	27,731	51,527	51,527	-
Total Expenditures	\$ 502,961	\$ 579,107	\$ 1,082,068	\$ 1,082,068	\$ -

See accompanying independent auditors' report.

Municipality of Anchorage, Alaska
Department of Health and Social Services
Human Services Community Matching Grant
605-231-1602
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ends June 30, 2016

	Fiscal Year Ending December 31, 2014	Fiscal Year Ending December 31, 2015	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ -	\$ 455,674	\$ 455,674	\$ 856,587	\$ 400,913
Federal Passed Through the State of Alaska	-	-	-	-	-
Total Revenues	-	455,674	455,674	856,587	400,913
Expenditures					
Direct Costs:					
Personal Services	-	-	-	-	-
Other Operating Costs	-	436,836	436,836	815,797	378,961
Total Direct Costs	-	436,836	436,836	815,797	378,961
Indirect Costs	-	18,838	18,838	40,790	21,952
Total Expenditures	\$ -	\$ 455,674	\$ 455,674	\$ 856,587	\$ 400,913

See accompanying independent auditors' report.

Municipality of Anchorage, Alaska
Department of Health and Social Services
Aging Disability Resource Center
607-299-1502
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2015

	Fiscal Year Ending December 31, 2014	Fiscal Year Ending December 31, 2015	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ 86,668	\$ 129,076	\$ 215,744	\$ 215,744	\$ -
Federal Passed Through the State of Alaska	66,420	87,198	153,618	166,778	13,160
Total Revenues	153,088	216,274	369,362	382,522	13,160
Expenditures					
Direct Costs:					
Personal Services	80,242	101,483	181,725	177,374	(4,351)
Other Operating Costs	56,527	84,313	140,840	155,255	14,415
Total Direct Costs	136,769	185,796	322,565	332,629	10,064
Indirect Costs	16,319	30,478	46,797	49,893	3,096
Total Expenditures	\$ 153,088	\$ 216,274	\$ 369,362	\$ 382,522	\$ 13,160

See accompanying independent auditors' report.

Municipality of Anchorage, Alaska
Department of Health and Social Services
Aging Disability Resource Center and Medicare Counseling and Outreach
607-299-1602
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ends June 30, 2016

	Fiscal Year Ending December 31, 2014	Fiscal Year Ending December 31, 2015	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ -	\$ 92,354	\$ 92,354	\$ 222,350	\$ 129,996
Federal Passed Through the State of Alaska	-	39,570	39,570	95,268	55,698
Total Revenues	-	131,924	131,924	317,618	185,694
Expenditures					
Direct Costs:					
Personal Services	-	69,289	69,289	171,848	102,559
Other Operating Costs	-	49,347	49,347	104,342	54,995
Total Direct Costs	-	118,636	118,636	276,190	157,554
Indirect Costs	-	13,288	13,288	41,428	28,140
Total Expenditures	\$ -	\$ 131,924	\$ 131,924	\$ 317,618	\$ 185,694

See accompanying independent auditors' report.

Municipality of Anchorage, Alaska
Department of Health and Social Services
Nutrition, Transportation and Support Services
607-309-1503
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2015

	Fiscal Year Ending December 31, 2014	Fiscal Year Ending December 31, 2015	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ 142,677	\$ 118,515	\$ 261,192	\$ 261,192	\$ -
Federal Passed Through the State of Alaska	220,924	179,076	400,000	400,000	-
Total Revenues	363,601	297,591	661,192	661,192	-
Expenditures					
Direct Costs:					
Personal Services	-	-	-	-	-
Other Operating Costs	349,060	297,591	646,651	646,651	-
Total Direct Costs	349,060	297,591	646,651	646,651	-
Indirect Costs	14,541	-	14,541	14,541	-
Total Expenditures	\$ 363,601	\$ 297,591	\$ 661,192	\$ 661,192	\$ -

See accompanying independent auditors' report.

Municipality of Anchorage, Alaska
Department of Health and Social Services
Nutrition, Transportation and Support Services
607-309-1602
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ends June 30, 2016

	Fiscal Year Ending December 31, 2014	Fiscal Year Ending December 31, 2015	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ -	\$ 118,001	\$ 118,001	\$ 230,933	\$ 112,932
Federal Passed Through the State of Alaska	-	206,802	206,802	404,695	197,893
Total Revenues	-	324,803	324,803	635,628	310,825
Expenditures					
Direct Costs:					
Personal Services	-	-	-	-	-
Other Operating Costs	-	310,825	310,825	621,650	310,825
Total Direct Costs	-	310,825	310,825	621,650	310,825
Indirect Costs	-	13,978	13,978	13,978	-
Total Expenditures	\$ -	\$ 324,803	\$ 324,803	\$ 635,628	\$ 310,825

See accompanying independent auditors' report.

Municipality of Anchorage, Alaska
Department of Health and Social Services
Public Health Nursing
601-289-1502
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ended June 30, 2015

	Fiscal Year Ending December 31, 2014	Fiscal Year Ending December 31, 2015	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ 1,621,987	\$ 1,910,365	\$ 3,532,352	\$ 3,532,352	\$ -
Federal Passed Through the State of Alaska	42,562	47,438	90,000	90,000	-
Total Revenues	1,664,549	1,957,803	3,622,352	3,622,352	-
Expenditures					
Direct Costs:					
Personal Services	1,272,867	1,472,209	2,745,076	2,739,141	(5,935)
Other Operating Costs	197,264	214,278	411,542	410,731	(811)
Total Direct Costs	1,470,131	1,686,487	3,156,618	3,149,872	(6,746)
Indirect Costs	194,418	271,316	465,734	472,480	6,746
Total Expenditures	\$ 1,664,549	\$ 1,957,803	\$ 3,622,352	\$ 3,622,352	\$ -

See accompanying independent auditors' report.

Municipality of Anchorage, Alaska
Department of Health and Social Services
Public Health Nursing
601-289-1601
Schedule of Revenues and Expenditures - Budget and Actual
Grant Period Ends June 30, 2016

	Fiscal Year Ending December 31, 2014	Fiscal Year Ending December 31, 2015	Total Expend- itures	Budget	Variance
Revenues					
State of Alaska	\$ -	\$ 1,476,615	\$ 1,476,615	\$ 3,113,300	\$ 1,636,685
Federal Passed Through the State of Alaska	-	79,248	79,248	165,000	85,752
Total Revenues	-	1,555,863	1,555,863	3,278,300	1,722,437
Expenditures					
Direct Costs:					
Personal Services	-	1,238,738	1,238,738	2,629,126	1,390,388
Other Operating Costs	-	108,204	108,204	221,570	113,366
Total Direct Costs	-	1,346,942	1,346,942	2,850,696	1,503,754
Indirect Costs	-	208,921	208,921	427,604	218,683
Total Expenditures	\$ -	\$ 1,555,863	\$ 1,555,863	\$ 3,278,300	\$ 1,722,437

See accompanying independent auditors' report.

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Municipality of Anchorage Response to Single Audit (Unaudited)



Municipality of Anchorage

Ethan Berkowitz, Mayor

Below are the prior year 2014 audit findings followed by an update status.

2014-001 Reconciliation of Construction Work-In-Progress – Material Weakness

Finding: During 2014 management identified certain errors in the construction work in progress (CWIP) balance including items improperly capitalized in prior years.

Status: During 2015 efforts were made by management to correct the Construction Work-In-Progress reconciliation process and to effectively establish internal controls over financial reporting. Port management is still working on creating an effective internal control environment for all financial reporting areas. See current year audit finding 2015-001.

2014-002 Reconciliation of Investments – Significant Deficiency

Finding: Investment reconciliation were not performed timely for the 2014 fiscal year.

Status: During 2015, a reconciliation accountant was added to the Public Finance Department. Reconciliations were reconciled timely for 2015.

Single Audit Federal Awards – no prior year audit findings

Single Audit State Awards – no prior year audit findings



Municipality of Anchorage

Ethan Berkowitz, Mayor

Name of Contact Person: Thomas Fink
Municipal Controller
FinkTA@ci.anchorage.ak.us
907-343-6926

Below are the Corrective Action Plans for the two audit findings for FY 2015:

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

Corrective Action Plan: The Port of Anchorage concurs with this finding. The corrective action plan involves the Port resuming the preparation of its Detailed and Standalone financial statements commencing fiscal year 2016. In addition, the Port will establish a review and monitoring plan of its financial activity to include quarterly reconciliation of all accounts of the Port, preparing corrective journal entries, if necessary, closing accounts at the end of each year and preparing all supporting schedules in advance of the annual audit field work.

Expected Completion Date: In progress, FY 2016

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

Corrective Action Plan: The Utility Fund Engineering Project Support section will provide the financial activity for the year related to State of Alaska Department of Environmental Conservation Drinking and Clean Water loans and grants recorded in the Water and Wastewater Utility Funds to the AWWU Finance Division. The AWWU Finance Division will review and reconcile the information for completeness prior to submission to MOA Central Accounting.

Expected Completion Date: December 31, 2016

Single Audit Federal Awards – no current year audit findings

Single Audit State Awards – no current year audit findings