ALASKA LEGAL SERVICES CORPORATION

Financial Statements, Supplementary Information,
and Compliance Reports

(With Independent Auditor's Report Thereon)

Year Ended December 31, 2017

Altman, Rogers & Co. CERTIFIED PUBLIC ACCOUNTANTS

ALASKA LEGAL SERVICES CORPORATION

Financial Statements, Supplementary Information,
and Compliance Reports

(With Independent Auditor's Report Thereon)

Year Ended December 31, 2017

ALASKA LEGAL SERVICES CORPORATION

Table of Contents

	Page
INDEPENDENT AUDITOR'S REPORT	1-3
FINANCIAL STATEMENTS:	
Statements of Financial Position	4
Statements of Activities	5
Statements of Cash Flows	6
Notes to Financial Statements	7-14
ADDITIONAL SUPPLEMENTAL INFORMATION:	
Combining Statement of Activities:	
All Sources	15
Federal Sources	16
State Sources	17
Other Sources	18
Schedule of Expenses by Function	19
Schedule of Grant and Contract Revenues by Funding Sources	20-22
Combining Schedule of Private Attorney Involvement (PAI) Expense	23
Schedule of Revenues and Expenses – Budget and Actual – Grants	24-39
Schedule of Expenditures of Federal Awards	40-41
Notes to Schedule of Expenditures of Federal Awards	42
Schedule of State Financial Assistance	43
Notes to Schedule of State Financial Assistance	44

ALASKA LEGAL SERVICES CORPORATION

Table of Contents, Continued

COMPLIANCE REPORTS:

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* 45-46

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the *Uniform Guidance* and Compliance Supplement for Audits of LSC Recipients 47-48

Federal Schedule of Findings and Questioned Costs 49-50

Report on Compliance for Each Major State Program and Report on Internal Control Over Compliance Required by the State of Alaska Audit Guide and Compliance Supplement for State Single Audits. 51-52

State Schedule of Findings and Questioned Costs 53

Altman, Rogers & Co. CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

Members of the Board of Directors
Alaska Legal Services Corporation
Wasilla, Alaska

Report on the Financial Statements

We have audited the accompanying financial statements of Alaska Legal Services Corporation (a nonprofit organization), which comprise the statement of financial position as of December 31, 2017, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

425 G Street Suite 800 Anchorage, Alaska 99501 Phone 907-274-2992 Fax 907-274-2993
Offices in Juneau and Soldotna A Professional Corporation

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Alaska Legal Services Corporation as of December 31, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Report on Summarized Comparative Information

The prior year summarized comparative information has been derived from the Alaska Legal Services Corporation's 2016 financial statements which were audited by other auditors. In their report dated April 27, 2017, they expressed an unmodified opinion on those financial statements.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The information listed in the table of contents as "Additional Supplementary Information," which includes the Combining Statement of Activities, Schedule of Expenses by Function, Combining Schedule of Private Attorney Involvement (PAI) expense, and the Schedule of Revenues and Expenses – Budget and Actual – Grant Basis are presented for the purpose of additional analysis and are not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards and the accompanying Notes to the Schedule, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the Schedule of State Financial Assistance and the accompanying Notes to the Schedule, as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, are also presented for purposes of additional analysis and are not a required part of the 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 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 financial statements or to the 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 financial statements as a whole.

Members of the Board of Directors
Alaska Legal Services Corporation

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 16, 2018, on our consideration of Alaska Legal Services Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Alaska Legal Services Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Alaska Legal Services Corporation's internal control over financial reporting and compliance.

Altman, Rogers & Co.

Anchorage, Alaska
April 16, 2018

ALAS A LEGAL SER ICES CORPORATION

Statement of Financial Position

Year Ended December 31,	2017	201
Assets		
Current assets		
Cash and cash e uivalents		
Restricted	171,707	238,7 0
nrestricted	4 ,21	289,84
Total cash and cash e uivalents	37,923	528, 0
Cash in trust - clients	21,500	35,000
Grant receiva les	54, 43	54,775
Other receiva les	1,95	7,513
Prepaid expenses	88,7 3	145,278
Total current assets	1,404,785	1,371,172
Investments	804,883	87,109
uipment, net	2 ,394	48,005
Other assets	11,757	17,739
Total assets	2,247,819	2,124,025
Lia ilities and et Assets		
Current lia ilities		
Accounts pa a le	24,2 1	24,034
Pa roll related lia ilities	112,5 8	121,855
nearned revenue	210,580	223, 85
Client pa a les	21,500	35,000
Total current lia ilities	3 8,909	404,574
et assets		
nrestricted net assets		
Invested in e uipment	2 ,394	48,005
oard designated	84 ,983	73 ,15
ndesignated	833,82	9 ,530
Temporaril restricted net assets	171,707	238,7 0
Total net assets	1,878,910	1,719,451
Total lia ilities and net assets	2,247,819	2,124,025

See accompanying notes to financial statements.

ALAS A LEGAL SER ICES CORPORATION

Statement of Acti ities

Years Ended December 31,	nrestricted	Temporaril Restricted	Totals 2017	201
Support and revenue				
Grants and contracts	*2,828,1 7*	*1,384,728*	*4,212,895*	*4,3 2,32*
Litigation income	*111,517*	*53,30*	*1 4,823*	*175, 8*
Investment income loss	*9 ,101*	*172*	*9 ,273*	*30,195*
Miscellaneous Income	*1,509*	*-*	*1,509*	*-*
Donated services	*30, 00*	*-*	*30, 00*	*485,43*
Contri utions	*205,849*	*10,998*	*21 ,847*	*171,732*
Other	*-*	*-*	*-*	*13, 7*
et assets released from restrictions - satisfaction of program restriction	*1,51 ,257*	*1,51 ,257*	*-*	*-*
Total support and revenue	*5,38 ,982*	*7,053*	*5,319,929*	*5,239,024*
xpenses				
Program services	*4,5 1,199*	*-*	*4,5 1,199*	*4,350,180*
Management and general	*533,389*	*-*	*533,389*	*551,288*
Fund raising	*5,882*	*-*	*5,882*	*83,055*
Total expenses	*5,1 0,470*	*-*	*5,1 0,470*	*4,984,523*
Change in net assets	*22 ,512*	*7,053*	*159,459*	*254,501*
Net assets, *eginning of ear*	*1,480, 91*	*238,7 0*	*1,719,451*	*1,4 4,950*
Net assets, *end of ear*	*1,707,203*	*171,707*	*1,878,910*	*1,719,451*

See accompanying notes to financial statements.

ALAS A LEGAL SER ICES CORPORATION

Statement of Cash Flo s

Yeas Ended December 31,	*2017*	*201*
Cash Flo s from Operating Acti ities		
Change in net assets	*159,459*	*254,501*
Ad ustments to reconcile change in net assets		
to net cash provided operating activities		
Depreciation	*21, 11*	*1 ,107*
Reali ed and unreali ed gain loss on marketa le securities	*88, 07*	*23, 25*
Increase decrease in current assets		
Cash in trust - clients	*13,500*	*7,959*
Grant receiva les	*132*	*193,939*
Other receiva les	*5,557*	*1,785*
Prepaid expenses	*5 ,515*	*24, 40*
Other assets	*5,982*	*-*
Increase decrease in current lia ilities		
Accounts pa a le	*227*	*1,9 7*
Pa roll related lia ilities	*9,287*	*11, 99*
nearned revenue	*13,105*	*2,472*
Client pa a les	*13,500*	*7,959*
et cash provided operating activities	*138,484*	*42,757*
Cash Flo s from In esting Acti ities		
Ac uisition of propert and e uipment	*-*	*45,557*
Purchase of marketa le securities	*1 7,425*	*709,437*
Sale of marketa le securities	*138,258*	*731,87*
et cash provided used in investing activities	*29,1 7*	*23,118*
et increase in cash and cash e uivalents	*109,317*	*19, 39*
Cash and cash equi alents, *eginning of ear*	*528, 0*	*508,9 7*
Cash and cash equi alents, *end of ear*	*37,923*	*528, 0*

See accompanying notes to financial statements.

I N r Or d S r S A P

A Or

Alaska Legal Services Corporation (ALSC) is a nonprofit corporation organized for the purpose of providing legal assistance in non-criminal proceedings or matters to individuals financially unable to afford legal assistance in Alaska.

A

The financial statements of ALSC have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

C Pr

The financial statement presentation follows the recommendation of the Financial Accounting Standards Board, and is presented in accordance with accounting principles generally accepted in the United States of America (US GAAP).

ALSC is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Unrestricted net assets represent that portion of net assets of ALSC that are neither permanently restricted nor temporarily restricted by donor-imposed stipulations.

Temporarily restricted net assets represent the portion of net assets of ALSC whose use is limited by donor-imposed stipulations that either expire by the passage of time or can be fulfilled by actions of ALSC. When the stipulated time restriction ends or action is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the Statement of Activities as net assets released from restrictions.

Permanently restricted net assets represent the portion of net assets from contributions whose use by ALSC is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of ALSC.

D U E

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenues and expenses during the reporting period. Actual results could differ from those estimates. Significant accounting estimates involve the estimated useful lives of fixed assets and the related accumulated depreciation and the allowance for doubtful accounts.

E C d E

ALSC considers all highly liquid investments purchased with original maturities of three months or less to be cash equivalents.

F F r M r

The estimated fair values of the ALSC s short-term financial instruments, including cash, cash equivalents, accounts receivables, and accounts payables arising in the ordinary course of business, approximate their individual carrying amounts due to the relatively short period of time between their origination and expected realization.

Fair Value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

For financial instruments measured at fair value on the financial statements, the ALSC uses FASB's authoritative guidance on fair value measurements which provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

The hierarchy gives the highest ranking to fair values determined using unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest ranking to fair values determined using methodologies and models with unobservable inputs (Level 3). An asset's or a liability's classification is based on the lowest level input that is significant to its measurement. For example, a Level 3 fair value measurement may include inputs that are both observable (Levels 1 and 2) and unobservable (Level 3). The levels of the fair value hierarchy are as follows:

Level 1 – Values are unadjusted quoted prices for identical assets and liabilities in active markets accessible at the measurement date.

Level 2 – Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Inputs include quoted prices for similar assets or liabilities in active markets, quoted prices from those willing to trade in markets that are not active, or other inputs that are observable or can be corroborated by market data for the term of the instrument. Such inputs include market interest rates and volatilities, spreads and yield curves.

Level 3 – Level 3 inputs are unobservable inputs for the asset or liability. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances.

I

ALSC carries investments in marketable securities with readily determined fair values at their fair value in the Statement of Financial Position. Unrealized gains and losses are included in the Change in Net Assets in the accompanying Statement of Activities.

Pr r d E

Equipment purchases are recorded at cost. Equipment in excess of 5,000 purchase price is capitalized and depreciated over its estimated useful life. Depreciation is computed on the straight-line basis over the estimated useful lives of the related assets. Purchases of equipment made with grant or contract monies are recorded at cost. Generally, title to equipment acquired with the proceeds of grant or contract moneys vests with ALSC, subject to specific conditions related to the use and disposition of such equipment. Depreciation is computed on the straight-line method over the estimated useful lives of the related assets which range from 3 to 5 years.

Donations of property and equipment are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, ALSC reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. ALSC reclassifies temporarily restricted net assets to unrestricted net assets at that time.

I U r d R

ALSC has received grants in advance of the provision of services. The grants are for actual costs incurred; the revenue is not earned until expenses are incurred and services provided. In many instances, grant funds lapse at the end of the fiscal year in which they were awarded. Unearned revenue relating to grants that have lapse dates beyond the fiscal year end are available until the designated lapse date occurs. At that time, any balance in the grant or contract would be payable to the funding agency.

r R d C r S r

ALSC receives a significant portion of its funding from the Legal Services Corporation (LSC), a nonprofit corporation organized by Congress to administer the Federal government s legal assistance program. ALSC recognizes support from LSC grants on a straight-line basis over the grant period. Unexpended funds are recorded as an increase to temporarily restricted net assets. Support from cost reimbursable grants is recognized as expenses are incurred. Funds from cost reimbursable grants remaining unused at the end of an accounting period are reported as unearned revenue. A granting agency may, at its discretion, request return of monies as a result of noncompliance by ALSC with the terms of the grant. In addition, if ALSC terminates its legal assistance activities, all unused monies are to be returned to the granting agencies. Grant receivables are recorded on the accrual basis. Expenses in excess of cash receipts are reflected as grant receivables in the financial statements. Based on the nature of grant revenue management estimates the balance is fully collectible and accordingly has not established an allowance.

C r

ALSC accounts for contributions in accordance with the recommendations of the Financial Accounting Standards Board in ASC No. 958, Financial Statements of Not-for-Profit Organizations. In accordance with ASC 958, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence or nature of any donor restrictions.

All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

L A r ' F

Attorney's fees received are recorded during the accounting period in which the money from the fee award is actually received by ALSC and is expended for any purpose permitted by the LSC Act.

M A E

Expenses are allocated to various grants based upon the nature of the expense item and the terms of the grant. In certain instances, grant budgets specify the expenditures allowed and as these expenses are incurred, they are charged to the grant (specific identification). In the absence of an agreement, common expenses incurred are charged to the grants, principally based on a labor-basis allocation process.

N F d A

The accounts of ALSC are maintained in accordance with the principles of fund accounting. Under fund accounting, resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund.

O I T

ALSC qualifies for exemption from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. ALSC also qualifies for exemption from Alaska income taxes, and therefore, has made no provision in its financial statements for federal and state income taxes. In addition, ALSC has been determined by the Internal Revenue Service not to be a "Private Foundation" within the meaning of Section 509(a) of the Internal Revenue Code.

ALSC applies the provisions of Topic 740 of the FASB Accounting Standards Codification relating to accounting for uncertainty in income taxes and annually reviews its tax positions taken in accordance with the recognition standards. ALSC believes that it has no uncertain tax positions which would require disclosure or adjustment in these financial statements. With few exceptions, ALSC is no longer subject to income tax examinations by the U.S. federal, foreign, state or local tax authorities for years before 2014.

P S r F l r r

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with ALSC's financial statements for the year ended December 31, 2016, from which the summarized information was derived.

S E

ALSC has evaluated subsequent events through April 16, 2018, the date on which the financial statements were issued.

II CAS AND CAS E UI ALENTS

The book and bank amounts at December 31, 2017, were 637,923 and 682,974 respectively. ALSC maintains cash balances at four financial institutions. Accounts are insured by Federal Deposit Insurance Corporation (FDIC) up to 250,000. ALSC maintained uninsured cash balances of 118,514 at December 31, 2017.

III C Tr

A C D

Client deposits represent funds received by ALSC on behalf of various clients and held in trust until such time as the funds are released to or expended on behalf of those clients. Accordingly, these funds, totaling 21,500 at December 31, 2017, are restricted. All funds are insured by FDIC as of December 31, 2017.

I IN ESTMENT IN TREASUR ONDS

Investments are recorded at fair value and consist of the following at December 31, 2017:

	Cost	Fair Value (Market)	Unrealized Gain
Long-Term			
Mutual Funds	678,757	804,883	126,126

Net Investment income of 96,273 includes 67,464 of unrealized gains and realized gains of 21,143 for the year ended December 31, 2017.

F r M r

The following table provides information as of December 31, 2017 about ALSC's financial assets and liabilities measured at fair value on a recurring basis.

	Level 1	Level 2	Level 3	Total
Assets at fair value				
Mutual Funds	804,883	-	-	804,883

Given the narrow definition of Level 1 and ALSC's investment asset strategy, all of ALSC's investment assets are classified in Level 1. These assets include actively-traded exchange-listed equity securities and some short-term money market mutual funds. Unadjusted quoted prices for these securities are provided to ALSC by independent pricing services. Separate account assets in Level 1 primarily include actively-traded institutional and retail mutual fund investments valued by the respective mutual fund companies.

I E

The following is a summary of changes to equipment for the year ended December 31, 2017:

	January 1, 2017	Additions	Deletions	December 31, 2017
Equipment	244,391	-	(3,213)	241,178
Accumulated depreciation	(196,386)	(21,611)	3,213	(214,784)
Equipment, net	48,005	(21,611)	-	26,394

II D d S r

Donated property and services represent the value of property and services contributed to ALSC. The value of these items is based upon management s best estimate of the salary or cost which would normally be paid for equivalent items at the time of donation. Donated property and services of 630,600 in 2017 are recognized as support and contract services expense in the accompanying financial statements. Donated service ("pro bono") revenues and expenses are recorded at the time they are reported by the volunteer.

III M d F d R C

ALSC management costs were 533,389, and its fund raising costs were 65,882 in 2017. Management costs include overall direction, accounting, budgeting, general board activities and related items.

I P P

ALSC employees may elect to contribute up to the lesser of 16,500 or 20 of their annual compensation to a 403(b)(7) defined contribution plan. Contributions are deposited at the discretion of the employee. ALSC matches these employee contributions with the lesser of 50 of employee contributions or 100 of compensation received in plan year, in addition to a fixed amount based on years of service. ALSC's contribution to the plan was 65,361 in 2017.

Pr A r l

ALSC expended funds supporting the Private Attorney Involvement (PAI) program totaling 112,279 which represents 15.2 of the Legal Services Corporation - Basic Field Grant amount during 2017. The required level of PAI under the grant is 12.5 .

The portion funded by Alaska Bar Foundation was 22,500 in 2017.

I L S r C r r LSC L

At December 31, 2017, funds contributed by LSC had net asset balances of 114,747. This is 8.8 of annualized LSC income. LSC allows the funded corporations to carryover funds into the next fiscal year in an amount of up to 10 of their LSC annualized income. In order to carry over amounts between 10 and 25 of LSC s annualized funding, ALSC must get approval from LSC.

II N A R d r R r

For the year ended December 31, 2017, net assets were released from donor restrictions when expenses were incurred to satisfy the restricted purposes as follows:

Legal Services Corporation	1,505,322
Other contributors with location or purpose restriction	10,935
T N A R d r R r	1,516,257

III R r N A

At December 31, 2017, ALSC had temporarily restricted net assets which were received from the following sources:

Legal Services Corporation	114,747
Other contributors with location or purpose restriction	56,960
T T r r R r N A	171,707

I rd D d N A

Board designated net assets at December 31, 2017 were 846,983. These net assets are designated for the Alaska Legal Services Corporation Endowment Fund. Income and gains from the endowment fund will not be disbursed until the total amount of the fund reaches one million dollars, unless at the sole discretion of the members of the ALSC Board of Directors, disbursements are necessary to the achievement of the goals and objectives of ALSC. Such a determination shall require a 2 3 majority vote of the ALSC Board.

C

ALSC leases office space and equipment under various leases. The equipment leases are primarily for photocopy equipment.

The following is a schedule of future minimum lease payments for office space and equipment rental under operating leases that have initial or remaining non-cancelable lease terms in excess of one year as of December 31, 2017:

December 31,	
2018	317,929
2019	261,001
2020	206,921
Total	785,851

Total rent expense on non-cancelable leases for office space was 289,416 for 2017.

At December 31, 2017, 31,000 of cash and equipment have been pledged to secure notary bonds.

I R d P r Tr

There were no significant related party transactions during 2017.

ADDITIONAL SUPPLEMENTAR INFORMATION

ALAS A LEGAL SER ICES CORPORATION

Combining Statement of Acti ities
Program Funds All Sources

Year Ended December 31, 2017	*Federal*	*State*	*Other*	*Total*
Support and revenue				
Grants and contracts	*2,431,849*	*87 , 14*	*904,432*	*4,212,895*
Litigation income	*54,743*	*87, 90*	*22,390*	*1 4,823*
Investment income	*224*	*203*	*95,84*	*9 ,273*
Miscellaneous income	*3,541*	*-*	*2,032*	*1,509*
Donated services	*-*	*-*	*30, 00*	*30, 00*
Contri utions	*-*	*-*	*21 ,847*	*21 ,847*
Other	*-*	*-*	*-*	*-*
Total support and revenue	*2,483,275*	*9 4,507*	*1,872,147*	*5,319,929*
xpenses				
Salaries	*1,405,254*	*593,079*	*5 9,211*	*2,5 7,544*
Fringe	*13,819*	*221,720*	*309,1 4*	*1,144,703*
Travel	*71,944*	*2,114*	*27,008*	*101,0*
Office expense	*229,249*	*78,429*	*109,770*	*417,448*
Supplies	*15,128*	*4,845*	*,905*	*2 ,878*
Minor e uipment	*15,813*	*2,400*	*,007*	*24,220*
Other	*17 ,773*	*13,259*	*,9 8*	*857,000*
Administrative costs	*5 ,13*	*8,424*	*4,5 0*	*-*
Depreciation and amorti ation	*-*	*-*	*21, 11*	*21, 11*
Total expenses	*2,584,11*	*924,270*	*1, 52,084*	*5,1 0,470*
Change in net assets	*100,841*	*40,237*	*220,0 3*	*159,459*
Transfers from to other funds	*1,49*	*-*	*1,49*	*-*
Net assets, *eginning of ear*	*234,518*	*127, 81*	*1,357,252*	*1,719,451*
Net assets, *end of ear*	*135,173*	*1 7,918*	*1,575,819*	*1,878,910*

ALAS A LEGAL SER ICES CORPORATION

Combining Statement of Acti ities
Federal Sources

	Legal Services Corporation					Department of Interior	Department of Health and Human Services		Department of Justice			Department of Housing and r an Development		Corporation for Communit and ational Service	Total
ear nded Decem er 31, 2017	asic Field Grant	ative American	Technolog Initiative Grant	Pro ono Innovation Fund	Total	ative Allotment Contracts	utrition, Transport- ation, Support Grants	ational Famil Caregiver Grant	ARF Civil Criminal Legal Grant Fund	Office on Violence Against omen Grants	Alaska Immigration Pro ect Victims of Crime Cooperative	Fair Housing Grants	Municipalit of Anchorage Children At-Risk Pro ect	AmeriCorps Grants	All Federal Sources
Support and revenue															
Grants and contracts	741,073	55 ,121	7,34	80,188	1,384,728	-	101,574	30,587	14,725	229,540	72,313	440,845	5,288	92,249	2,431,849
Litigation income	-	53,30		-	53,30	-	105	1,332	-	-	-	-	-	-	54,743
Investment income	74	93	-	5	172	3	-	2	8	-	-	18	21	-	224
Miscellaneous income	-	-	-	-	-	3,541	-	-	-	-	-	-	-	-	3,541
Total support and revenue	741,147	09,520	7,34	80,193	1,438,20	3,538	101, 79	31,921	14,733	229,540	72,313	440,8 3	5,309	92,249	2,483,275
xpenses															
Salaries	307,949	4 2,745	8 4	53, 9	823,499	2	3,345	22,44	11,999	155,891	44,810	21 ,175	7,0 3		1,405,254
Fringe	128,428	172,781	755	20,184	320, 38	14	20,873	,71	1,829	41,975	17,771	97,748	14,00	92,249	13,819
Travel	2 ,255	27,984	-	3,487	57,72	-	1 2	322	102	2,729	1,125	9,778	-	-	71,944
Office expense	85,575	,272	5,878	708	14 , 77	3	13,2 5	3,271	88	12,370	7,278	3 ,215	9,482	-	229,249
Supplies	5,053	5,480	290	-	10,243	-	1,040	243	14	1,142	178	2,1 7	101	-	15,128
Minor e uipment	9,2	4,72	-	1,100	15,092	-	338	108	2	-	143	32	98	-	15,813
Other	75,279	39,990	15,133	1,045	131,447	-	2, 12	714	91	15,433	1,008	24,112	1,35	-	17 ,773
Administrative costs	-	-	-	-	-		-	-	-	-	-	5 ,130	-	-	5 ,13
Total expenses	37,805	779,978	7,34	80,193	1,505,322	49	101, 35	33,820	14,725	229,540	72,313	442,357	92,10	92,249	2,584,11
Change in net assets	103,342	170,458	-	-	7,11	3,587	44	1,899	8	-	-	1,494	2 ,797	-	100,841
Transfers to from other funds	-	-	-	-	-	-	-	-	-	-	-	1,49	-		1,49
Net assets, eginning of ear	11,405	170,458	-	-	181,8 3	3,587	51	2,804	11,5 2	-	-	4,998	29,053	-	234,518
Net assets, end of ear	114,747	-	-	-	114,747	-	95	905	11,570	-	-	5,000	2,25	-	135,173

ALAS A LEGAL SER ICES CORPORATION

Combining Statement of Acti ities
State Sources

Year Ended December 31, 2017	Department of Health and Social Services						Department of Commerce, Communit and conomic Development		Alaska Court S stem	Alaska Housing Finance Corporation	Alaska Mental Health Trust Authorit		Total
	Municipalit of Anchorage	Fair anks orth Star orough Individual and Famil Crisis Pro ect	Matanuska-Susitna orough Grants	utrition, Transport-ation, Support Grants	ational Famil Caregiver Grants	Communit Initiative Grants	Civil Legal Services	Program Operations	arl Resolution Pro ect	Housing Assistance Program	Disa ilit Justice Holistice Defense	Housing Legal Resources	All State Sources
Support and revenue													
Grants and contracts	-	29,994	35,000	1,501	10,747	153,734	-	433,950	1,335	-	100,3 1	49,992	87 , 14
Litigation income	253	-	34,228	73	4 8	1,081	-	19,437	-	-	-	32,150	87, 90
Investment income	2	-	20	-	1	42	7	8	1	4	1	39	203
Total support and revenue	255	29,994	9,248	1,574	11,21	154,857	7	453,473	1,33	4	100,3 2	82,181	9 4,507
xpenses													
Salaries	-	17, 59	35,539	38,757	7,88	101,814	-	283,375	884	10	3,07	44,079	593,079
Fringe	405	,803	15,513	12,308	2,3 0	37,355	-	95,539	214	1	19,459	32,573	221,720
Travel	-	-	-	98	113	-	-	-	-	-	1,8 0	43	2,114
Office expense	-	4,500	425	7,938	1,149	12,809	-	44,5 4	87	1	,210	74	78,429
Supplies	-	300	21	52	8	41	-	2,752	2	-	378	13	4,845
Minor e uipment	-	12	17	203	38	213	-	1,282	1	-	223	411	2,400
Other	-	720	32	2,258	251	927	-	,351		-	2,028	392	13,259
Administrative costs	-	-	-	-	-	-	-	-	142	-	7,128	1,154	8,424
Total expenses	405	29,994	51,841	2,214	11,883	153,759	-	433,8 3	1,33	12	100,3 2	79,411	924,270
Change in net assets	0	-	17,407	40	7	1,098	7	19, 10	-	8	-	2,770	40,237
Transfers to from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Net assets, eginning of ear	2,932	-	-	3 5	-	-	9,403	101,248	-	5,821	-	7,912	127, 81
Net assets, end of ear	3,592	-	17,407	275	7	1,098	9,410	120,858	-	5,813	-	10, 82	1 7,918

ALAS A LEGAL SER ICES CORPORATION

Combining Statement of Acti ities
Other Sources

Year Ended December 31, 2017	Cit of Ketchikan	Ketchikan Gate a orough	orth Slope orough	Matanuska-Susitna orough Grants	Alaska ar Foundation	ristol a ative Association	Assoc of Village Council Presidents	Juneau Communit Foundation	Tanana Chiefs Conference	Maniila Association	Partners in Justice Campaign	Other	Total All Other Sources
Support and revenue													
Grants and contracts	18,792	13,720	97,533	15,000	130,373	77,000	12 ,114	49,198	123,734	73,374	-	179,594	904,432
Litigation income	-	-	109	14, 9	53	-	-	-	-	-	-	7,559	22,390
Investment income loss	2	-	183	9	28	1	7	24	1	-	95,381	210	95,84
Miscellaneous income	-	-	-	-	-	-		-	-	-	2,032	-	2,032
Donated services	-	-	-	-	-	-	-	-	-	-	-	30, 00	30, 00
Contri utions	-	-	-	-	-	-	-	-	-	-	205,847	11,000	21 ,847
Total support and revenue	18,794	13,720	97,825	29, 78	130,454	77,001	12 ,121	49,222	123,735	73,374	303,2 0	828,9 3	1,872,147
xpenses													
Salaries	10,273	9,43	34,999	15,231	75,111	31,585	7, 89	49,438	54,288	45,370	7,0 1	1 8,730	5 9,211
Fringe	4,843	2, 19	11,441	, 48	24,993	10,131	25, 1	,231	20, 53	9,332	3,105	183,507	309,1 4
Travel	547	-	4, 3	-	2,894	3,799	484	-	1,228	4,31	38	9,0	27,008
Office expense	2,559	1,4 7	14,270	182	10,097	1,433	7, 51	5,0 8	13,954	847	2,451	49,791	109,770
Supplies	270	3	518	9	407	2 0	334	98	734	831	421	2,9 0	,905
Minor e uipment	124	38	175	7	251	209	243	41	757	54	2,159	1,949	,007
Other	178	97	1,44	141	4, 40	82	1,909	1,380	2,83	507	10,0 4	42,944	,9 8
Administrative costs	-	-	8,351	-	12,0 1	5,892	13,092	3, 05	12,149	7, 82	3,281	130, 73	4,5 0
Depreciation and amorti ation	-	-	-	-	-	-	-	-	-	-	-	21, 11	21, 11
Total expenses	18,794	13,720	75,83	22,218	130,454	54,135	117,0 3	5,8 1	10 ,599	8,939	28,580	949,885	1, 52,084
Change in net assets	-	-	21,989	7,4 0	-	22,8	9,058	1 , 39	17,13	4,435	274, 80	120,922	220,0 3
Transfers to from other funds	-	-	-	-	-	22,8	2 ,572	-	-	-	111,10	159,048	1,49
Net assets, eginning of ear	-	-	2 ,123	-	-	-	37,992	18,574	-	-	73 ,158	298,405	1,357,252
Net assets, end of ear	-	-	288,112	7,4 0	-	-	20,478	1,935	17,13	4,435	899,732	33 ,531	1,575,819

ALAS A LEGAL SER ICES CORPORATION

Schedule of E penses by Function

Year Ended December 31, 2017	Program Services	Management and General	Fund Raising	Total
Salaries				
La ers	*1, 49,204*	*55,182*	*10,237*	*1,714, 23*
Paralegals	*25 , 01*	*-*	*59*	*257,197*
Donated	*3,288*	*-*	*-*	*3,288*
Other	*341,597*	*233,8 2*	*1 ,977*	*592,43*
Total salaries	*2,250, 90*	*289,044*	*27,810*	*2,5 7,544*
Fringe	*1,024,291*	*109,927*	*10,485*	*1,144,703*
Total personnel expenses	*3,274,981*	*398,971*	*38,295*	*3,712,247*
Travel	*82, 98*	*1 , 89*	*1, 79*	*101,0*
Office expense				
Office rent	*293, 19*	*3 ,573*	*4,000*	*334,192*
Donated office rent	*23,742*	*-*	*-*	*23,742*
Telephone	*43,32*	*2,739*	*294*	*4 ,359*
Postage	*10, 7*	*1,022*	*1,457*	*13,155*
Total office expense	*371,3 3*	*40,334*	*5,751*	*417,448*
Supplies	*21,0 3*	*5,273*	*542*	*2 ,878*
Minor e uipment	*17,1 7*	*4,809*	*2,244*	*24,220*
Other				
Cop ing and printing	*,318*	*-*	*2,382*	*8,700*
Training	*1,973*	*0*	*100*	*2,733*
Li rar	*1 ,234*	*1,33*	*73*	*17, 43*
Insurance	*30,057*	*4, 51*	*179*	*34,887*
Dues and fees	*11,333*	*1 2*	*-*	*11,495*
Audit	*-*	*3 ,500*	*-*	*3 ,500*
Litigation	*55,082*	*5*	*8 5*	*5 ,012*
Contract services	*29,013*	*3,700*	*1,800*	*34,513*
Donated propert services	*03,570*	*-*	*-*	*03,570*
Administrative costs	*-*	*7,085*	*7,085*	*-*
Other	*40,347*	*5,713*	*4,887*	*50,947*
Total other	*793,927*	*45,702*	*17,371*	*857,000*
Depreciation and amorti ation	*-*	*21, 11*	*-*	*21, 11*
Total expenses	*4,5 1,199*	*533,389*	*5,882*	*5,1 0,470*

ALAS A LEGAL SER ICES CORPORATION

Schedule of Grant and Contract Re enues by Funding Sources

Grantor	Period	Amount of A ard	Revenue recogni ed in F 2017	Support xpended During 2017	Support nexpended at Decem er 31, 2017	
Legal Services Corporation						
asic Field	01 01 1 -12 31 1	741,073	-	11,405	-	
asic Field	01 01 17-12 31 17	741,073	741,073	2 ,32	114,747	1
ative American	01 01 1 -12 31 1	55 ,121	-	170,458	-	
ative American	01 01 17-12 31 17	55 ,121	55 ,121	55 ,121	-	
Technolog Initiative	10 1 15-09 30 17	104, 29	7,34	7,34	1,8 3	2
Pro ono Innovation Fund	10 1 15-09 30 17	187,5	80,188	80,188	20,348	2
State of Alaska - Dept of Health and Social Services						
07-309-1701	07 01 1 -0 30 17	15 ,827	72, 27	72, 27	-	
07-307-1701	07 01 1 -0 30 17	50,137	21,31	21,31	12,218	2
07-309-18001	07 01 17-0 30 18	149,979	90,448	90,448	59,531	2
07-307-18001	07 01 17-0 30 18	50,137	20,018	20,018	30,119	2
05-230-1711	07 01 1 -0 30 17	50,000	25,000	25,000	-	
05-230-1713	07 01 1 -0 30 17	30,000	15,000	15,000	-	
05-230-1715	07 01 1 -0 30 17	40,000	24,804	24,804	7,820	2
05-230-1712	07 01 1 -0 30 17	28,794	14,394	14,394	-	
05-230-18011	07 01 17-0 30 18	50,000	25,000	25,000	25,000	2
05-230-18013	07 01 17-0 30 18	30,000	15,000	15,000	15,000	2
05-230-18015	07 01 17-0 30 18	40,000	12,13	12,13	27,8 4	2
05-230-18012	07 01 17-0 30 18	44,801	22,400	22,400	22,401	2
State of Alaska-Dept of Commerce, Communit , and conomic Development						
17-DO-001	07 01 1 -0 30 17	450,000	224,999	224,999	-	
18-DO-003	07 01 1 -0 30 17	450,000	208,951	208,951	241,049	2
ative American Rights Fund						
Tri al Civil Legal Assistance	10 01 15-09 30 17	22,749	8,009	8,009	-	
Tri al Criminal Legal Assistance	10 01 15-09 30 17	10,000	228	228	8,095	2
Tri al Civil Legal Assistance	04 01 17-09 30 18	22,749	,488	,488	1 ,2 1	2
Department of Justice						
2015- L-AX-0032	10 01 15-09 30 18	00,000	119,270	119,270	374,898	2
2015- R-AX-0015	10 01 15-09 30 18	550,000	49,374	49,374	412, 93	2
201 - R-AX-0003	10 1 1 -09 30 19	235, 90	0,89	0,89	174,794	2
2012-VF-GX-K023	11 01 12-01 31 18	48 ,2 7	72,313	72,313	-	
Housing r an Development						
FH800G14002	01 01 15-12 31 15	250,001	1,000	1,000	17, 92	1
FP I1 0034-01-01	01 01 17-12 31 17	300,000	28 , 51	28 , 51	20,174	2
FH800G14040	01 01 1 - 30 17	125,000	,8 4	,8 4	11,885	1
F OI1 0044-01-01	05 01 17- 30 18	125,000	58,054	58,054	,94	2
orth est Fair Housing Alliance						
FH800G1501	01 01 1 - 30 17	52,795	28,27	28,27	151	2
Association of Village Council Presidents						
T-2017	01 01 17-12 31 17	82,000	82,000	82,000	-	
A C-2017	07 01 17-0 30 18	82,000	44,114	44,114	37,88	2
ristol a ative Association						
Contract for Professional Services	01 01 17-12 31 17	77,000	77,000	77,000	-	
Matanuska-Susitna orough						
20391-5504	07 01 1 -0 30 17	50,000	25,000	25,000	-	
20391-5504 Amend 01	07 01 17-0 30 18	50,000	25,000	25,000	25,000	2
Municipalit of Anchorage						
PSV-17-ALS-01	04 01 17-03 31 18	75,3 1	5,288	5,288	10,073	2

Continued

ALAS A LEGAL SER ICES CORPORATION

Schedule of Grant and Contract Revenues Funding Sources, continued

Grantor	Period	Amount of A ard	Revenue recogni ed in F 2017	Support xpended During 2017	Support nexpended at Decem er 31, 2017	
Fair anks orth Star orough						
HSSH A	07 01 1 -0 30 17	30,000	14,994	14,994	-	
HSSH8A	07 01 17-0 30 18	30,000	15,000	15,000	15,000	2
Corporation for Communit and ational Service						
AmeriCorps MLP Fello ships	11 01 1 -12 31 17	85,9 0	74,498	74,498	5,731	2
Cit of Ketchikan						
2017 Agreement	01 01 17-12 31 17	18,792	18,792	18,792	-	
Ketchikan Gate a orough						
SF 2018	07 01 17-0 30 18	13,720	13,720	13,720	-	
Alaska ar Foundation						
IOLTA-Fiscal ear 2017	07 01 1 -0 30 17	22,500	11,250	11,250	-	
IOLTA-Fiscal ear 2018	07 01 17-0 30 18	11,250	11,250	11,250	-	
Default Avoidance Foreclosure Prevention	01 01 17-12 31 20	402,000	92,4 1	92,4 1	309,539	2
Tri al Courts	01 01 17-12 31 20	110,550	15,412	15,412	95,110	2
Alaska Mental Health Trust Authorit						
Housing Legal Resources for Trust eneficiaries	07 01 17-0 30 18	50,000	49,992	49,992	-	
Disa ilit Justice Holistic Defense Model	07 01 1 -0 30 17	90,000	4 ,373	4 ,373	-	
Disa ilit Justice Holistic Defense Model	07 01 17-0 30 18	90,000	53,988	53,988	3 ,012	2
nited a of Mat-su						
nited a Communit Impact Funding	07 01 1 -0 30 18	18,900	9,450	9,450	4,725	2
orth Slope orough						
2017-01	07 01 1 -0 30 17	127,393	4,233	4,233	-	
2018-0 0	07 01 17-0 30 18	127,393	93,300	93,300	34,093	2
Cit and orough of Juneau						
	05 01 1 -0 30 17	28,400	9,93	9,93	-	
Maniila Association						
Contract for Professional Services	10 01 14-09 30 18	308,000	73,374	73,374	,557	2
Kenait e Indian Tri e						
Contract for Professional Services	04 01 17-04 01 18	18,200	1,3 7	1,3 7	1 ,833	2
Contract for Medical Legal Partnership	12 01 1 -11 30 17	25,000	21,884	21,884	3,11	3
Tanana Chiefs Conference						
Contract for Professional Services	10 01 1 -09 30 17	82,000	82,000	82,000	-	
Contract for Professional Services	10 01 17-09 30 18	82,000	41,734	41,734	39,2	2
Contract for Medical Legal Partnership	12 01 1 -11 30 17	25,000	17, 85	17, 85	-	
ative Village of Kot e ue						
Contract for IC A Professional Services	01 01 17-12 31 17	14,000	4,592	4,592	9,408	2
Ka erak, Inc						
Contract for Professional Services	04 01 17-12 31 17	4,000	4,000	4,000	-	
orton Sound Health Corporation						
Contract for Medical Legal Partnership	05 01 17-04 30 18	25,000	25,000	25,000	-	
Alaska ative Tri al Heath Consortium						
Contract for Medical Legal Partnership	12 01 1 -11 30 17	25,000	25,000	25,000	-	
orton sound conomic Development Corporation						
Contract for Medical Legal Partnership	05 05 1 -12 31 18	25,000	15,527	15,527	9,473	2
Alaska Communit Foundation						
201 0 75	01 01 17-12 31 17	2,500	2,500	2,500	-	

Continued

ALAS A LEGAL SER ICES CORPORATION

Schedule of Grant and Contract Revenues Funding Sources, continued

Grantor	Period	Amount of A ard	Revenue recogni ed in F 2017	Support xpended During 2017	Support nexpended at Decem er 31, 2017	
Alaska Court S stem						
arl Resolution Pro ect	07 01 17-09 30 18	,000	1,335	1,335	4, 4	1
Juneau Communit Foundation						
Hope ndo ment- uita le Access to Justice	05 01 1 -0 30 17	41, 00	2 , 37	2 , 37	-	
Hope ndo ment- uita le Access to Justice	04 01 17-0 30 18	35,000	22,5 2	22,5 2	12,424	1
Association of Alaska Housing Authorities						
Training Contract	01 20 17-09 09 17	9,520	9,520	9,520	-	
Carr Foundation						
F 2017	one	5,000	5,000	-	5,000	3
Anchorage ar Association						
Pu lic Service Grant	one	10,000	53	53	2,819	3
ual Justice orks						
Civil Legal Aid Fello ship	09 01 15-08 31 17	82,000	27,118	27,118	-	
ual Justice orks-AmeriCorps lder Justice Fe	09 2 1 -09 2 17	25,0 0	17,751	17,751	-	
ells Fargo Alaska SA						
Service Mem er Veteran Civil Legal Aid Capacit uilding Pro ect	one	30,000	9 1	9 1	-	
			4,212,895	4,275,011	2,424,278	

ote ALSC is funded through a grant from LSC plus various other grants and cost-reim ursement contracts In accordance ith LSC disclosure re uirements, funds not earned or expended during the ear must e disclosed as unrecogni ed or unexpended support nrecogni ed support does not represent receiva les or grant advances The availa ilit of these funds for future use is dependent upon terms of the individual grants

1 These amounts represent grant funds received ut not expended as of Decem er 31, 2017

2 These amounts represent the unexpended grant amount availa le and not receiva les or grant advances

ALAS A LEGAL SER ICES CORPORATION

Combining Schedule of Pri ate Attorney In ol ement E pense

For the ear nded Decem er 31, 2017

Sources	IOLTA 17	IOLTA 18	LSC asic Field	LSC ative American	Other Funds	Su total	Donated Services	Total
Revenue	11,250	11,250	85,012	3,519	1,248	112,279	03,570	715,849
xpenses								
Salaries	7,403	11,250	39,491	1,704	53	59,901	-	59,901
mplo ee enefits	2, 00	-	25,847	02	-	29,049	-	29,049
Office and premises	1,130	-	7,781	158	-	9,0 9	-	9,0 9
Travel	-	-	5,038	1,027	-	,0 5	-	,0 5
Supplies	43	-	588	3	-	34	-	34
uipment and furniture	42	-	323	9	-	374	-	374
Other	32	-	5,944	1	1,195	7,187	03,570	10,757
Total expenses	11,250	11,250	85,012	3,519	1,248	112,279	03,570	715,849
xcess of revenue over expenses	-	-	-	-	-	-	-	-

ALAS A LEGAL SER ICES CORPORATION

Schedule of Re enue and E penses Budget and Actual
Nutrition, Transportation, Support
Grant

For the Grant Period nded June 30, 2017	udget	Actual Prior ear	Actual Current	Actual Total	Variance
Revenue					
Federal sources	97,233	54,450	42,783	97,233	-
State sources	59,594	29,750	29,844	59,594	-
Total revenue	15 ,827	84,200	72, 27	15 ,827	-
xpenses					
Personal services	133,537	72,470	1,0 7	133,537	-
Facilit expense	1 ,990	8,500	8,490	1 ,990	-
Supplies	2,270	1,192	1,078	2,270	-
uipment	20	393	227	20	-
Other expense	3,410	1, 45	1,7 5	3,410	-
Total expenses	15 ,827	84,200	72, 27	15 ,827	-
xcess of revenue over expenses	-	-	-	-	-

ALAS A LEGAL SER ICES CORPORATION

Schedule of Re enue and E penses Budget and Actual
Nutrition, Transportation Support
Grant

Six months ended December 31, 2017	*udget*	*Actual*	*Variance*
Revenue			
Federal sources	*9 ,988*	*58,791*	*38,197*
State sources	*52,991*	*31, 57*	*21,334*
Total revenue	*149,979*	*90,448*	*59,531*
xpenses			
Personal services	*127, 91*	*74,379*	*53,312*
Facilit expense	*1 ,251*	*12,713*	*3,538*
Supplies	*2,170*	*1,15*	*1,014*
uipment	*00*	*314*	*28*
Other expense	*3,2 7*	*1,88*	*1,381*
Total expenses	*149,979*	*90,448*	*59,531*
xcess of revenue over expenses	*-*	*-*	*-*

ALAS A LEGAL SER ICES CORPORATION

Schedule of Re enue and E penses Budget and Actual
National Family Caregi er Program
Grant

For the Grant Period nded June 30, 2017	udget	Actual			Variance
		Prior ear	Current	Total	
Revenue					
Federal sources	37,302	12,353	15,774	28,127	9,175
State sources	12,835	4,250	5,542	9,792	3,043
Total revenue	50,137	1 , 03	21,31	37,919	12,218
xpenses					
Personal services	42,737	14,847	18, 3	33,483	9,254
Travel	400	-	197	197	203
Facilit expense	,000	1,3 9	1,9 2	3,331	2, 9
Supplies	400	202	238	440	40
uipment	200	42	95	137	3
Other expense	400	143	188	331	9
Total expenses	50,137	1 , 03	21,31	37,919	12,218
xcess of revenue over expenses	-	-	-	-	-

ALASKA LEGAL SERVICES CORPORATION

Schedule of Revenue and Expenses - Budget and Actual
National Family Caregiver Support Program
Grant 607-307-18001

Six Months Ended December 31, 2017		Budget	Actual	Variance
Revenue:				
Federal sources	$	37,302	14,813	(22,489)
State sources		12,835	5,205	(7,630)
Total revenue		50,137	20,018	(30,119)
Expenses:				
Personal services		42,737	17,189	25,548
Travel		250	199	51
Facility expense		5,400	2,055	3,345
Supplies		450	261	189
Equipment		150	60	90
Other expense		1,150	254	896
Total expenses		50,137	20,018	30,119
Excess of revenue over expenses	$	-	-	-

ALASKA LEGAL SERVICES CORPORATION

Schedule of Revenue and Expenses - Budget and Actual
State of Alaska CIG Grant
Bethel Region
Grant 605-230-1711

For the Grant Period Ended June 30, 2017		Budget	Actual			Variance
			Prior Year	Current	Total	
Revenues - state sources	$	50,000	25,000	25,000	50,000	-
Expenses- personal services		50,000	25,000	25,000	50,000	-
Excess of revenue over expenses	$	-	-	-	-	-

ALASKA LEGAL SERVICES CORPORATION

Schedule of Revenue and Expenses - Budget and Actual
State of Alaska CIG Grant
Bethel Region
Grant 605-230-18011

Six Months Ended December 31, 2017		Budget	Actual	Variance
Revenues - state sources	$	50,000	25,000	(25,000)
Expenses:				
Personal services		41,428	18,239	23,189
Facility expense		7,772	6,097	1,675
Supplies		300	208	92
Equipment		100	83	17
Other expense		400	373	27
Total Expenses		50,000	25,000	25,000
Excess of revenue over expenses	$	-	-	-

ALASKA LEGAL SERVICES CORPORATION

Schedule of Revenue and Expenses - Budget and Actual
State of Alaska CIG Grant
Kenai Region
Grant 605-230-1713

For the Grant Period Ended June 30, 2017		Budget	Actual Prior Year	Actual Current	Actual Total	Variance
Revenues - state sources	$	30,000	15,000	15,000	30,000	-
Expenses- personal services		30,000	15,000	15,000	30,000	-
Excess of revenue over expenses	$	-	-	-	-	-

ALASKA LEGAL SERVICES CORPORATION

Schedule of Revenue and Expenses - Budget and Actual
State of Alaska CIG Grant
Kenai Region
Grant 605-230-18013

Six Months Ended December 31, 2017		Budget	Actual	Variance
Revenues - state sources	$	30,000	15,000	(15,000)
Expenses:				
Personal services		26,105	11,330	14,775
Facility expense		3,195	3,195	-
Supplies		300	300	-
Equipment		100	24	76
Other expense		300	151	149
Total Expenses		30,000	15,000	15,000
Excess of revenue over expenses	$	-	-	-

ALASKA LEGAL SERVICES CORPORATION

Schedule of Revenue and Expenses - Budget and Actual
State of Alaska CIG Grant
Bristol Bay Region
Grant 605-230-1715

For the Grant Period Ended June 30, 2017		Budget	Actual			Variance
			Prior Year	Current	Total	
Revenues - state sources	$	40,000	7,376	24,804	32,180	7,820
Expenses- personal services		40,000	7,376	24,804	32,180	7,820
Excess of revenue over expenses	$	-	-	-	-	-

ALASKA LEGAL SERVICES CORPORATION

Schedule of Revenue and Expenses - Budget and Actual
State of Alaska CIG Grant
Bristol Bay Region
Grant 605-230-18015

Six Months Ended December 31, 2017		Budget	Actual	Variance
Revenues - state sources	$	40,000	12,136	(27,864)
Expenses:				
Personal services		38,431	11,627	26,804
Facility expense		919	147	772
Supplies		150	63	87
Equipment		100	89	11
Other expense		400	210	190
Total Expenses		40,000	12,136	27,864
Excess of revenue over expenses	$	-	-	-

ALASKA LEGAL SERVICES CORPORATION

Schedule of Revenue and Expenses - Budget and Actual
State of Alaska CIG Grant
Southeast Region
Grant 605-230-1712

For the Grant Period Ended June 30, 2017		Budget	Actual Prior Year	Actual Current	Actual Total	Variance
Revenues - state sources	$	28,794	14,400	14,394	28,794	-
Expenses- personal services		28,794	14,400	14,394	28,794	-
Excess of revenue over expenses	$	-	-	-	-	-

ALASKA LEGAL SERVICES CORPORATION

Schedule of Revenue and Expenses - Budget and Actual
State of Alaska CIG Grant
Southeast Region
Grant 605-230-18012

Six Months Ended December 31, 2017		Budget	Actual	Variance
Revenues - state sources	$	44,801	22,400	(22,401)
Expenses:				
Personal services		39,232	18,753	20,479
Facility expense		4,899	3,370	1,529
Supplies		220	70	150
Equipment		150	17	133
Other expense		300	190	110
Total Expenses		44,801	22,400	22,401
Excess of revenue over expenses	$	-	-	-

ALASKA LEGAL SERVICES CORPORATION

Schedule of Revenue and Expenses - Budget and Actual
Fairbanks North Star Borough -
Individual and Family Legal Crisis Project
Grant HSSH6A

For the Grant Period Ended June 30, 2017	Budget	Actual			Variance
		Prior Year	Current	Total	
Revenues - state sources	$ 30,000	15,006	14,994	30,000	-
Expenses:					
Professional services	24,468	12,234	12,234	24,468	-
Facility expenses	4,500	2,250	2,250	4,500	-
Supplies	300	207	93	300	-
Equipment	12	12	-	12	
Other expenses	720	303	417	720	-
Total expenses	30,000	15,006	14,994	30,000	-
Excess of revenue over expenses	$ -	-	-	-	-

ALASKA LEGAL SERVICES CORPORATION

Schedule of Revenue and Expenses - Budget and Actual
Fairbanks North Star Borough -
Individual and Family Legal Crisis Project
Grant HSSH8A

Six Months Ended December 31, 2017		Budget	Actual	Variance
Revenues - state sources	$	30,000	15,000	(15,000)
Expenses:				
Professional services		24,468	12,228	12,240
Facility expenses		4,500	2,250	2,250
Supplies		300	150	150
Equipment		12	12	-
Other operating expenses		720	360	360
Total expenses		30,000	15,000	15,000
Excess of revenue over expenses	$	-	-	-

ALASKA LEGAL SERVICES CORPORATION

Schedule of Revenue and Expenses - Budget and Actual
Matanuska-Susitna Borough Children At Risk Program-National Family Caregiver Program
Grant 20391-5504

For the Grant Period Ended June 30, 2017	Budget	Actual			Variance
		Prior Year	Current	Total	
Revenue:					
State sources	$ 35,000	17,500	17,500	35,000	-
Local sources	15,000	7,500	7,500	15,000	-
Total revenue	50,000	25,000	25,000	50,000	-
Expenses-personal services	50,000	25,000	25,000	50,000	-
Excess of revenue over expenses	$ -	-	-	-	-

ALASKA LEGAL SERVICES CORPORATION

Schedule of Revenue and Expenses - Budget and Actual
Matanuska-Susitna Borough Children At Risk Program -
Grant 20391-5504 amend #1

Six Months Ended December 31, 2017		Budget	Actual	Variance
Revenues:				
State sources	$	35,000	17,500	(17,500)
Local sources		15,000	7,500	(7,500)
Total revenue		50,000	25,000	(25,000)
Expense - personal services		50,000	25,000	25,000
Excess of revenue over expenses	$	-	-	-

ALAS A LEGAL SER ICES CORPORATION

Schedule of xpenditures of Federal A ards
ear nded Decem er 31, 2017

Granting Agenc Grant Title	Grant um er	Grant Period	CFDA um er	A ard Amount	Pass through to Su reipients	xpenditures
Legal Services Corporation - direct						
F 17 asic Field	902000	01 01 17-12 31 17	09 902000	741,073	-	741,073
F 17 ative American	902001	01 01 17-12 31 17	09 902000	55 ,121	-	55 ,121
Technolog Initiative	15055	10 01 15-09 30 17	09 902000	104, 29	-	7,34
Pro ono Innovation Fund	15044	10 01 15-09 30 17	09 902000	187,5	-	80,188
Total Legal Services Corporation					-	1,384,728
Department of Health and Human Services						
Aging Cluster-Special Programs for the Aging Title III, Part Grants for Supportive Services and Senior Centers - passed through the State of Alaska Department of Health and Social Services						
utrition, Transportation Support SF 17	07-309-1701	07 01 1 -0 30 17	93 044	97,233	-	42,783
utrition, Transportation Support SF 18	07-309-18001	07 01 17-0 30 18	93 044	9 ,988	-	58,791
Total Aging Cluster					-	101,574
ational Famil Caregiver Support, Title III, Part - passed through the State of Alaska Department of Health and Social Services						
ational Famil Caregiver Program SF 17	07-307-1701	07 01 1 -0 30 17	93 052	37,302	-	15,774
ational Famil Caregiver Program SF 18	07-307-18001	07 01 17-0 30 18	93 052	37,302	-	14,813
Total ational Famil Caregiver Support, Title III, Part					-	30,587
Corporation for Communit and ational Service						
Americorps lder Justice Fello ship passed through ual Justice orks	1 TDHDC001	09 2 1 -09 2 17	94 00	25,0 0	-	17,751
Americorps MLP Fello ships passed through e Mexico Legal Aid	1 T H M002	11 01 1 -10 31 18	94 00	85,9 0	-	74,498
					-	92,249

Continued

ALAS A LEGAL SER ICES CORPORATION
Schedule of xpenditures of Federal A ards, continued

Granting Agenc Grant Title	Grant um er	Grant Period	CFDA um er	A ard Amount	Pass through to Su reipients	xpenditures
Department of Housing and r an Development -direct						
Fair Housing Organi ation Initiatives						
Fair Housing Grant F 15	FH800G14002	01 01 15-12 31 15	14 417	250,001	-	1,000
Fair Housing Grant F 17	FP I1 0034-01-01	01 01 17-12 31 17	14 418	300,000	-	28 , 51
ducation and Outreach Initiatives						
Fair Housing Assistance ducation and Outreach	FH800G14040	01 01 15-0 30 17	14 41	125,000	-	,8 4
Fair Housing nforcement ducation and Outreach	F OI1 0044-01-01	05 01 17-0 30 18	14 41	125,000	-	58,054
Total CFDA 14 41					-	124,918
Fair Housing Assistance Grant F 1	FH800G1501	01 01 1 -0 30 17	14 408	52,795	-	28,27
Communit Development lock Grants ntitlement Grants - passed through the Municipalit of Anchorage						
Children at Risk Pro ect	PSV-17-ALSC-01	04 01 17-03 31 18	14 218	75,3 1	-	5,288
					-	5,288
Total Housing and r an Development					-	50 ,133
Department of Justice						
Tri al Civil and Criminal Legal Assistance						
Grant, Training and Technical Assistance-passed through the ative American Rights Fund						
Civil Legal Assistance	2015-AL- X-0001	10 01 15-09 30 17	1 815	22,749	-	8,009
Civil Legal Assistance	2015-AL- X-0001 Suppl	04 01 17-09 30 18	1 815	22,749	-	,488
Criminal Legal Assistance	2015-AL- X-0002	10 1 15-9 30 17	1 815	10,000	-	228
Total Tri al Civil and Criminal Legal Assistance					-	14,725
Office on Violence Against omen -direct						
Legal Assistance for Victims	2015- L-AX-0032	10 01 15-09 30 18	1 524	00,000	11,354	119,270
Rural Domestic Violence	2015- R-AX-0015	10 01 15-09 30 18	1 589	550,000	-	49,374
					11,354	1 8, 44
Office on Violence Against omen-passed through Aiding omen in A use and Rape mergencies						
Southeast Rural Domestic Violence	201 - R-AX-0003	10 01 1 -09 30 19	1 589	235, 90	-	0,89
Total Office on Violence Against omen					-	229,540
Office for Victims of Crime-passed through the Alaska Immigration Pro ect-Victims of Crime						
Cooperative	2012-VF-GX-K023	11 01 12-01 31 18	1 582	48 ,2 7	-	72,313
Total Department of Justice					-	31 ,578
Total xpenditures of Federal A ards					11,354	2,431,849

See accompan ing notes to Schedule

ALASKA LEGAL SERVICES CORPORATION

Notes to Schedule of Expenditures of Federal Awards

Year ended December 31, 2017

N Pr

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Alaska Legal Services Corporation under programs of the federal government for the year ended December 31, 2017. 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 Alaska Legal Services Corporation, it is not intended to and does not present the basic financial statements of Alaska Legal Services Corporation.

N S r S A P

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. Alaska Legal Services Corporation has elected not to use the 10 de minimis indirect cost rate allowed under the Uniform guidance.

N D rr d R CFDA N r

Program Title	CFDA Number	Amount
National Family Caregiver	93.052	2,065
Education and Outreach Initiatives	14.416	11,885
Fair Housing Grant	14.417	17,707
Basic Field Grant	9.90200	103,267
Total		134,924

ALAS A LEGAL SER ICES CORPORATION

Schedule of State Financial Assistance
Year Ended December ,

ame of A ard	Grant	Grant A ard	State Share of xpenditures
Department of Health and Social Services			
utrition, Transportation Support Services	07-309-1701	59,594	29,844
utrition, Transportation Support Services	07-309-18001	52,991	31, 57
ational Famil Caregiver Support Program	07-307-1701	12,835	5,542
ational Famil Caregiver Support Program	07-307-18001	12,835	5,205
Communit Initiative Grant	05-230-1711	50,000	25,000
Communit Initiative Grant	05-230-1713	30,000	15,000
Communit Initiative Grant	05-230-1715	40,000	24,804
Communit Initiative Grant	05-230-1712	28,794	14,394
Communit Initiative Grant	05-230-18011	50,000	25,000
Communit Initiative Grant	05-230-18012	44,801	22,400
Communit Initiative Grant	05-230-18013	30,000	15,000
Communit Initiative Grant	05-230-18015	40,000	12,13
Passed through the Fair anks orth Star orough			
Individual and Famil Legal Crisis Pro ect	HSSH A	30,000	14,994
Individual and Famil Legal Crisis Pro ect	HSSH8A	30,000	15,000
Passed through Matanuska-Susitna orough			
Mat-Su Children at Risk	20391-5504	35,000	17,500
Mat-Su Children at Risk	20391-5504 1	35,000	17,500
Total Department of Health and Social Services			290,97
Alaska Mental Health Trust Authorit			
Housing Legal Resources for Trust eneficiaries	4119 0	50,000	49,992
Disa ilt Justice Holistic Defense Model	732 01	90,000	4 ,373
Disa ilt Justice Holistic Defense Model	732 02	90,000	53,988
Total Alaska Mental Health Trust Authorit			150,353
Department of Commerce, Communit and conomic Development			
Program Operations	17-DO-001	450,000	224,999
Program Operations	18-DO-003	450,000	208,951
Total Department of Commerce, Communit and conomic Development			433,950
Alaska Court S stem			
arl Resolution Program	one	,000	1,335
Total State Financial Assistance			87 , 14

Indicates a state ma or program

See accompan ing notes to Schedule

ALASKA LEGAL SERVICES CORPORATION

Notes to Schedule of State Financial Assistance

Year ended December 31, 2017

N Pr

The accompanying schedule of state financial assistance (the "Schedule") includes the state award activity of Alaska Legal Services Corporation under programs of the State of Alaska for the year ended December 31, 2017. The information in this Schedule is presented in accordance with the requirements of the State of Alaska Audit Guide and Compliance Supplement for State Single Audits. Because the Schedule presents only a selected portion of the operations of Alaska Legal Services Corporation, it is not intended to and does not present the basic financial statements of Alaska Legal Services Corporation.

N S r S A P

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the Corporation's basic financial statements.

N S r

No state funds were passed through to Subrecipients.

N M r Pr r

denotes a major program for compliance audit purposes.

Altman, Rogers & Co. CERTIFIED PUBLIC ACCOUNTANTS

Report on Internal Control O er Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance ith Go ernment Auditing Standards

Independent Auditor's Report

Board of Directors
Alaska Legal Services Corporation
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 Alaska Legal Services Corporation (a nonprofit organization), which comprise the statement of financial position as of December 31, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 16, 2018.

Internal Control o er Financial Reporting

In planning and performing our audit of the financial statements, we considered Alaska Legal Services Corporation'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Alaska Legal Services Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of Alaska Legal Services Corporation's internal control.

A *deficienc 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 eakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficienc* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

425 G Street Suite 800 Anchorage, Alaska 99501 Phone 907-274-2992 Fax 907-274-2993
Offices in Juneau and Soldotna A Professional Corporation

Board of Directors
Alaska Legal Services Corporation

C d O r M r

As part of obtaining reasonable assurance about whether Alaska Legal Services Corporation'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.

P r R r

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

Altman, Rogers & Co.

Anchorage, Alaska
April 16, 2018

Altman, Rogers & Co. CERTIFIED PUBLIC ACCOUNTANTS

Report on Compliance for Each Ma or Federal Program and Report on Internal Control O er Compliance Required by the Uniform Guidance

Independent Auditor's Report

oard of Directors
Alaska Legal Services Corporation
Anchorage, Alaska

Report on Compliance for Each Ma or Federal Program

We have audited Alaska Legal Services Corporation s compliance with the t pes of compliance requirements descri ed in the OM Compliance Supplement that could have a direct and material effect on each of Alaska Legal Services Corporation s ma or federal programs for the ear ended Decem er , Alaska Legal Services Corporation s ma or federal programs are identified in the summar of auditor s results section of the accompan ing federal schedule of findings and questioned costs

Management s Res onsi i it

Management is responsi le for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applica le to its federal programs

Auditor s Res onsi i it

Our responsi ilit is to e press an opinion on compliance for each of Alaska Legal Services Corporation s ma or federal programs ased on our audit of the t pes of compliance requirements referred to a ove We conducted our audit of compliance in accordance with auditing standards generall accepted in the United States of America the standards applica le to financial audits contained in Government Auditing Standards, issued the Comptroller General of the United States and the audit requirements of Title U S Code of Federal Regulations Part , niform Administrative Re uirements, Cost Principles, and Audit Re uirements for Federal A ards Uniform Guidance Those standards and the Uniform Guidance require that we plan and perform the audit to o tain reasona le assurance a out whether noncompliance with the t pes of compliance requirements referred to a ove that could have a direct and material effect on a ma or federal program occurred An audit includes e amining, on a test asis, evidence a out Alaska Legal Services Corporation s compliance with those requirements and performing such other procedures as we considered necessar in the circumstances

We elieve that our audit provides a reasona le asis for our opinion on compliance for each ma or federal program However, our audit does not provide a legal determination of Alaska Legal Services Corporation s compliance

O inion on a Ma or edera rogram

In our opinion, Alaska Legal Services Corporation complied, in all material respects, with the t pes of compliance requirements referred to a ove that could have a direct and material effect on each of its ma or federal programs for the ear ended Decem er ,

425 G Street Suite 800 Anchorage, Alaska 99501 Phone 907-274-2992 Fax 907-274-2993
Offices in Juneau and Soldotna A Professional Corporation

Board of Directors
Alaska Legal Services Corporation

R r l r C r O rC

Management of Alaska Legal Services Corporation 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 Alaska Legal Services Corporation'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 Alaska Legal Services Corporation'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 a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

Altman, Rogers & Co.

Anchorage, Alaska
April 16, 2018

ALASKA LEGAL SERVICES CORPORATION

Federal Schedule of Findings and Questioned Costs

Year Ended December 31, 2017

S I S r A d r' R

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified		
Is going concern emphasis-of-matter paragraph included in the audit report	____ Yes	X No	
Internal control over financial reporting:			
Material weakness(es) identified	____ Yes	X No	
Significant deficiency(ies) identified	____ Yes	x None reported	
Noncompliance material to financial statements noted	____ Yes	X No	

Federal Awards

Internal control over major programs (2 CFR 200.516 (a)(1)):			
Material weakness(es) identified	____ Yes	X No	
Significant deficiency(ies) identified	____ Yes	X None reported	
Any material noncompliance with the provisions of laws, regulations, contracts, or grant agreements related to a major program (2 CFR 200.516 (a)(2))	____ Yes	X No	
Type of auditor's report issued on compliance for major programs:	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a) (3) or (4)	____ Yes	X No	

Identification of Major Programs:

CFDA umber s	**ame of Federal Program or Cluster**
09.90200	Basic Field, Native American, Pro Bono Innovation Fund, Technology Initiative

Dollar threshold used to distinguish Between Type A and Type B programs:	750,000		
Auditee qualified as low-risk auditee	____ Yes	X No	

Financial Statement Findings

Alaska Legal Services Corporation did not have any findings related to the financial statements.

Federal A ard Findings

Alaska Legal Services Corporation did not have any findings related to the Federal Awards.

Altman, Rogers & Co. CERTIFIED PUBLIC ACCOUNTANTS

Report on Compliance for Each Ma or State Program and Report on Internal Control o er Compliance required by the State of Alas a Audit Guide and Compliance Supplement for State Single Audits

Independent Auditor's Report

Members of the Board of Directors
Alaska Legal Services Corporation
Anchorage, Alaska

Report on Compliance for Each Ma or Sate Program

We have audited Alaska Legal Services Corporation's compliance with the types of compliance re uirements 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 Alaska Legal Services Corporation's ma or state programs for the year ended December 31, 2017. Alaska Legal Services Corporation's ma or state programs are identified in the accompanying Schedule of State Financial Assistance.

Management's Responsibility

Management is responsible for compliance with state the re uirements 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 Alaska Legal Services Corporation's ma or state programs based on our audit of the types of compliance re uirements 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 re uirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Those standards and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* re uire that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance re uirements referred to above that could have a direct and material effect on a ma or state program occurred. An audit includes examining, on a test basis, evidence about Alaska Legal Services Corporation's compliance with those re uirements 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 ma or state program. However our audit does not provide a legal determination of Alaska Legal Services Corporation's compliance.

425 G Street Suite 800 Anchorage, Alaska 99501 Phone 907-274-2992 Fax 907-274-2993
Offices in Juneau and Soldotna A Professional Corporation

O E M r S Pr r

In our opinion, Alaska Legal Services Corporation 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, 2017.

R r I r C r O r C

Management of Alaska Legal Services Corporation 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 Alaska Legal Services Corporation'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 Alaska Legal Services Corporation's internal control over compliance.

A *deficienc 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 deficienc 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.

Altman, Rogers & Co.

Anchorage, Alaska
April 16, 2018

ALASKA LEGAL SERVICES CORPORATION

State Schedule of Findings and Questioned Costs

Year Ended December 31, 2017

Section I Summary of Auditor's Results

Financial Statements

Type of report the auditor issued:	Unmodified			
Internal control over financial reporting:				
Material weakness(es) identified		Yes	X	No
Significant deficiency(ies) identified		Yes	x	None Reported
Noncompliance material to financial statements noted		Yes	X	No

State Awards

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 Between Type A and Type B programs:	50,000			

F S F d

Alaska Legal Services Corporation did not have any findings related to the financial statements.

S A rd F d

Alaska Legal Services Corporation did not have any findings related to the State Awards.