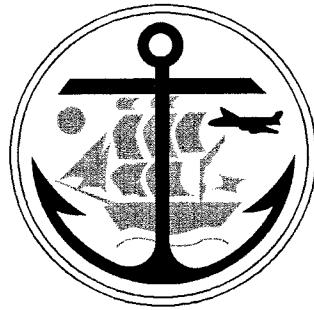


# **MUNICIPALITY OF ANCHORAGE, ALASKA**



## **DETAIL STATEMENTS AND SCHEDULES**

**Supplement to the  
Comprehensive Annual  
Financial Report**

**For the Fiscal Year Ended December 31, 2008**

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Mayor**

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Controller**

Cover photo courtesy of Chris Richardson.

# MUNICIPALITY OF ANCHORAGE, ALASKA

## DETAIL STATEMENTS AND SCHEDULES

DECEMBER 31, 2008

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MUNICIPALITY OF ANCHORAGE, ALASKA

GENERAL FUND  
COMBINING BALANCE SHEET  
December 31, 2008

(With Summarized Financial Information at December 31, 2007)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area	Fire Service Area
<b>ASSETS</b>							
Equity in General Cash Pool	\$ 71,957,700	\$ -	\$ 678,614	\$ 175,382	\$ 380,646	\$ 91,694	\$ 7,266,674
Master Lease Agreement Escrow	154,863	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Taxes Receivable:							
Delinquent Taxes	4,200,915	7,584	32,236	12,552	28,205	32,284	1,281,408
Tax Liens	262,552	-	-	-	-	-	-
Penalties and Interest	1,335,492	-	4,880	816	4,615	22,146	81,247
Less: Allowance for Uncollectibles	(63,615)	(4)	(236)	(32)	(216)	(1,774)	(10,013)
Total Net Taxes Receivable	5,735,344	7,580	36,880	13,336	32,604	52,656	1,352,642
Accounts Receivable	9,199,668	-	-	-	-	-	179,668
Less: Allowance for Uncollectibles	(1,585,276)	-	-	-	-	-	(31,893)
Total Net Accounts Receivable	7,614,392	-	-	-	-	-	147,775
Special Assessments Receivable:							
Current	-	3,056	-	-	-	-	-
Delinquent	-	79,322	-	-	-	-	-
Deferred	-	25,206	-	-	-	32,119	-
Total Special Assessments Receivable	-	107,584	-	-	-	32,119	-
Intergovernmental Receivables	456,207	-	1,293	370	1,842	-	71,572
Due from Component Units:							
Anchorage School District	-	-	-	-	-	-	-
Anchorage Community Development Authority	119,977	-	-	-	-	-	-
Total Due from Component Units	119,977	-	-	-	-	-	-
Due from Other Sub-Funds:							
Former City Service Area Fund	6,045	-	-	-	-	-	-
Cooperative Services Authority	-	-	-	-	-	-	-
Building Safety Fund	135,346	-	-	-	-	-	-
Federal Grants Fund	1,146,575	-	-	-	-	-	-
MOA Trust Fund	200,786	-	-	-	-	-	-
Information Technology Fund	-	-	-	-	-	-	-
Convention Center Operating Reserve Fund	-	-	-	-	-	-	-
Downtown Business Improvement District	63,922	-	-	-	-	-	-
Total Due from Other Sub-Funds	1,552,674	-	-	-	-	-	-
Long-Term Loans Receivable	45,565,000	-	-	-	-	-	-
Inventories, at Cost	730,651	-	-	-	-	-	-
Prepaid Items and Deposits	80,506	-	-	-	-	-	485
Advances to Girdwood Capital Projects Fund	421,526	-	-	-	-	-	-
Advances to Roads and Drainage Fund	-	-	-	-	-	-	-
Loan to Hilltop Ski Area	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 134,388,840</b>	<b>\$ 115,164</b>	<b>\$ 716,787</b>	<b>\$ 189,088</b>	<b>\$ 415,092</b>	<b>\$ 176,469</b>	<b>\$ 8,839,148</b>
<b>LIABILITIES AND FUND BALANCE</b>							
Liabilities:							
Accounts Payable	\$ 4,072,178	\$ -	\$ 148	\$ 23,689	\$ 74,990	\$ -	\$ 69,872
Accrued Payroll Liabilities	3,652,286	-	-	-	-	-	2,893,534
Due to Areawide	-	6,045	-	-	-	-	-
Due to Anchorage School District Component Unit	72,657,237	-	-	-	-	-	-
Deferred Revenue and Deposits	50,990,307	58,119	30,852	11,477	28,117	84,775	1,055,304
Advances from Other Funds	-	-	-	-	-	-	-
Total Liabilities	131,372,008	64,164	31,000	35,166	103,107	84,775	4,018,710
Fund Balance:							
Reserved for Encumbrances	135,166	-	-	-	-	-	39,446
Reserved for Inventories	730,651	-	-	-	-	-	-
Reserved for Prepaid Items and Deposits	80,506	-	-	-	-	-	485
Reserved for Long-Term Loans	-	-	-	-	-	-	-
Unreserved, Designated for Bond Rating and Operating Emergencies	2,070,509	227	115,835	83,407	311,985	1	4,780,507
Unreserved, Undesignated	-	50,773	569,952	70,515	-	91,693	-
Total Fund Balance	3,016,832	51,000	685,787	153,922	311,985	91,694	4,820,438
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 134,388,840</b>	<b>\$ 115,164</b>	<b>\$ 716,787</b>	<b>\$ 189,088</b>	<b>\$ 415,092</b>	<b>\$ 176,469</b>	<b>\$ 8,839,148</b>

Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Parks and Recreation Service Area	Eagle River-Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police/Fire Retiree Medical Defined Contribution Support	SOA PERS On Behalf Payments	Total 2008	Total 2007
\$ 6,216,071	\$ 3,617,556	\$ 7,950,015	\$ 1,502,836	\$ 1,558,188	\$ -	\$ 431,372	\$ 13,279	\$ -	\$ 101,840,027	\$ 105,319,747
120,000	-	-	-	-	-	-	-	-	154,863	-
1,622,867	174,770	1,807,831	411,739	89,205	2,045	-	-	-	120,000	274,200
-	-	-	-	-	-	-	-	-	9,703,641	9,375,152
48,921	11,165	54,702	38,377	13,807	4,108	-	-	-	262,552	255,007
(12,476)	(689)	(11,953)	(3,595)	(727)	(144)	-	-	-	1,620,276	1,660,632
1,659,312	185,246	1,850,580	446,521	102,285	6,009	-	-	-	(105,474)	(111,933)
89,588	12,472	1,825,213	338,678	14,293	22,965	26,538	-	-	11,480,995	11,178,858
(8,647)	-	(1,243,048)	(1,042)	-	(479)	-	-	-	11,709,083	11,301,522
80,941	12,472	582,165	337,636	14,293	22,486	26,538	-	-	(2,870,385)	(2,384,654)
78,341	-	-	-	-	-	-	-	-	6,838,698	8,916,868
7,845	-	-	-	-	-	-	-	-	-	-
781,157	-	-	-	-	-	-	-	-	81,397	19,054
867,343	-	-	-	-	-	-	-	-	87,167	87,167
93,978	9,144	399,295	24,434	-	-	-	-	-	838,482	1,032,998
-	-	-	-	-	-	-	-	-	1,007,046	1,139,219
-	-	-	-	-	-	-	-	-	1,058,135	885,837
-	-	-	-	-	-	26,179	-	-	26,179	19,269
-	-	-	-	-	-	-	-	-	119,977	72,190
-	-	-	-	-	-	26,179	-	-	146,156	91,459
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	6,045	7,496
-	-	-	-	-	-	-	-	-	-	137,934
-	-	-	-	-	-	-	-	-	135,346	-
-	-	-	-	-	-	-	-	-	1,146,575	-
-	-	-	-	-	-	-	-	-	200,786	10,933
-	-	-	-	-	-	-	-	-	-	884,904
-	-	-	-	-	-	2,748	-	-	2,748	-
-	-	-	-	-	-	-	-	-	63,922	67,846
-	-	-	-	-	-	2,748	-	-	1,555,422	1,109,113
-	-	-	-	-	-	-	-	-	45,565,000	48,255,000
242,372	-	-	-	-	-	-	-	-	973,023	1,012,982
2,148	-	8,923	-	490	644	-	-	-	93,196	47,233
-	-	-	-	-	-	-	-	-	421,526	-
-	-	-	-	-	-	1,704,949	-	-	1,704,949	-
-	-	-	-	-	-	-	-	-	-	34,527
\$ 9,282,165	\$ 3,824,418	\$ 10,790,978	\$ 2,311,427	\$ 1,675,256	\$ 29,139	\$ 2,191,786	\$ 13,279	\$ -	\$ 174,959,036	\$ 178,265,043
\$ 849,360	\$ 210,800	\$ 683,045	\$ 514,359	\$ 70,347	\$ 37,622	\$ 153,636	\$ -	\$ -	\$ 6,760,046	\$ 6,838,403
526,097	-	2,498,961	263,049	-	263,049	-	-	-	10,096,976	-
-	-	-	-	-	135,346	-	-	-	141,391	7,496
-	-	-	-	-	-	-	-	-	72,657,237	68,786,620
2,422,856	146,625	1,576,677	341,504	85,488	334,509	363,437	-	-	57,530,047	60,279,261
1,704,949	-	-	-	-	-	-	-	-	1,704,949	-
5,503,262	357,425	4,758,683	1,118,912	155,835	770,526	517,073	-	-	148,890,646	135,911,780
-	-	-	44,307	-	12,443	-	-	-	231,362	115,388
242,372	-	-	-	-	-	-	-	-	973,023	1,012,982
2,148	-	8,923	-	490	644	-	-	-	93,196	47,233
-	-	-	-	-	-	-	-	-	-	34,527
3,534,383	1,154,508	6,023,372	1,148,208	444,812	-	113,991	419	-	19,782,164	28,613,168
-	2,312,485	-	-	1,074,119	(754,474)	1,560,722	12,860	-	4,988,645	12,529,965
3,778,903	3,466,993	6,032,295	1,192,515	1,519,421	(741,387)	1,674,713	13,279	-	26,068,390	42,353,263
\$ 9,282,165	\$ 3,824,418	\$ 10,790,978	\$ 2,311,427	\$ 1,675,256	\$ 29,139	\$ 2,191,786	\$ 13,279	\$ -	\$ 174,959,036	\$ 178,265,043

MUNICIPALITY OF ANCHORAGE, ALASKA

GENERAL FUND  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, OTHER FINANCING  
 SOURCES (USES) AND CHANGES IN FUND BALANCE  
 For the Year Ended December 31, 2008

(With Summarized Financial Information for the Year Ended December 31, 2007)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area	Fire Service Area
<b>REVENUES</b>							
Taxes	\$ 244,622,770	\$ 2,967	\$ 1,080,361	\$ 296,906	\$ 1,433,139	\$ -	\$ 51,826,757
Payments in Lieu of Taxes	2,086,576	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Licenses and Permits	4,452,563	-	-	-	-	-	570,029
Intergovernmental	20,044,551	-	1,825	514	4,043	-	132,106
Charges for Services	22,784,458	-	304	-	1,481	-	905,055
Fines and Forfeitures	1,403,733	-	-	-	-	-	-
Investment Income (Loss)	58,156	(220)	(4,953)	(2,175)	(25,089)	(762)	(77,853)
Restricted Contributions	580	-	-	-	-	-	-
Other	1,920,737	-	-	-	-	775	58,216
<b>Total Revenues</b>	<b>297,374,104</b>	<b>2,747</b>	<b>1,077,537</b>	<b>295,245</b>	<b>1,413,574</b>	<b>13</b>	<b>53,414,310</b>
<b>EXPENDITURES</b>							
<b>Current:</b>							
General Government	19,224,728	-	-	-	-	-	-
Health and Human Services	13,852,536	-	-	-	-	-	-
Fire Services	21,625,408	-	1,077,226	-	481,114	-	48,432,542
Police Services	5,876,114	-	-	-	-	-	-
Economic and Community Development	27,605,271	-	-	-	205,435	-	-
Public Transportation	21,312,910	-	-	-	-	-	-
Public Works	6,656,584	-	-	-	-	-	-
Education	212,165,785	-	-	-	-	-	-
Maintenance and Operations	(397,356)	338	-	329,061	913,375	-	-
<b>Debt Service:</b>							
Principal	1,578,676	-	-	-	20,000	-	2,660,130
Interest and Fiscal Charges	2,002,412	7	-	-	10,087	-	1,833,739
<b>Total Expenditures</b>	<b>331,503,068</b>	<b>345</b>	<b>1,077,226</b>	<b>329,061</b>	<b>1,630,011</b>	<b>-</b>	<b>52,926,411</b>
Excess (Deficiency) of Revenues over Expenditures	(34,128,964)	2,402	311	(33,816)	(216,437)	13	487,899
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers from Other Funds	31,644,020	-	-	-	-	-	687,181
Transfers from Other Sub-Funds	-	-	-	-	-	-	-
Transfers to Other Funds	(2,767,536)	-	-	-	(200,000)	-	(1,097,600)
Transfers to Other Sub-Funds	-	-	-	-	-	-	-
Transfers to Component Units	-	-	-	-	-	-	-
Proceeds from Sale of Assets	11,677	-	-	-	-	-	11,217
Insurance Recoveries	-	-	-	-	-	-	-
Refunding Bonds Issued	-	-	-	-	-	-	-
Premium on Refunding Bonds	-	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	-	-
Loan Proceeds	175,000	-	-	-	-	-	-
<b>Net Other Financing Sources (Uses)</b>	<b>29,063,161</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(200,000)</b>	<b>-</b>	<b>(399,202)</b>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(5,065,803)	2,402	311	(33,816)	(416,437)	13	88,697
<b>Fund Balance, January 1</b>	<b>8,082,635</b>	<b>48,598</b>	<b>685,476</b>	<b>187,738</b>	<b>728,422</b>	<b>91,681</b>	<b>4,731,741</b>
<b>Fund Balance, December 31</b>	<b>\$ 3,016,832</b>	<b>\$ 51,000</b>	<b>\$ 685,787</b>	<b>\$ 153,922</b>	<b>\$ 311,985</b>	<b>\$ 91,694</b>	<b>\$ 4,820,438</b>

Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Parks and Recreation Service Area	Eagle River-Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police/Fire Retiree Medical Defined Contribution Support	SOA PERS On Behalf Payments	Total 2008	Total 2007
\$ 63,807,933	\$ 8,612,742	\$ 78,279,299	\$ 17,665,942	\$ 3,722,362	\$ 270	\$ -	\$ -	-	\$ 471,351,448	\$ 415,894,569
-	-	-	-	-	-	-	-	-	2,086,576	1,775,622
221,069	-	-	-	-	-	-	-	-	221,069	320,986
43,143	-	-	-	-	5,884,816	-	-	-	10,950,551	12,288,396
1,863,949	32,193	1,393,248	362,847	34,775	179,828	18,467	5,231	11,878,387	35,951,964	21,205,612
131,326	32,349	2,362,593	2,141,451	382,327	(581,485)	515,013	-	-	28,674,872	26,540,905
-	-	7,317,979	-	-	-	-	-	-	8,721,712	8,803,070
39,220	(46,024)	(12,521)	(14,831)	(5,619)	(1,383)	(10,558)	(149)	-	(104,761)	12,041,944
-	-	-	-	-	-	-	-	-	560	4,000
4,536	424	610,995	7,863	3,945	1,119	858,784	-	-	3,467,394	2,654,277
66,111,176	8,631,684	89,951,593	20,163,272	4,137,790	5,483,165	1,381,706	5,082	11,878,387	561,321,385	501,529,381
-	-	-	-	-	-	1,333,353	5,000	1,861,798	22,424,879	20,530,642
-	-	-	-	-	-	-	-	548,336	14,400,872	13,331,095
-	-	-	-	-	-	-	-	2,246,644	73,862,934	66,870,961
-	-	88,924,782	-	-	-	-	-	2,761,092	97,561,988	87,284,533
-	-	-	17,661,912	2,173,983	-	-	-	663,964	48,310,565	44,085,760
-	-	-	-	-	-	-	-	601,192	21,914,102	19,378,235
4,850,848	-	-	-	-	10,090,246	-	-	2,706,374	24,304,052	20,529,163
-	-	-	-	-	-	-	-	-	212,165,785	198,981,074
28,222,839	6,272,941	-	-	-	-	-	-	488,987	35,830,185	29,719,944
20,814,130	-	235,000	1,435,742	197,400	-	-	-	-	26,941,078	26,517,234
15,779,125	-	579,916	1,223,090	173,277	-	-	-	-	21,601,653	21,507,145
69,666,942	6,272,941	89,739,698	20,320,744	2,544,660	10,090,246	1,333,353	5,000	11,878,387	599,318,093	548,735,786
(3,555,766)	2,358,743	211,895	(157,472)	1,593,130	(4,607,081)	48,353	82	-	(37,996,708)	(47,206,405)
314,264	-	-	2,900	-	-	-	-	-	32,648,365	28,538,950
-	97,130	-	-	-	-	-	-	-	97,130	96,550
-	(3,037,350)	(1,153,755)	-	(2,639,870)	-	(250,000)	-	-	(11,146,111)	(10,300,300)
-	(97,130)	-	-	-	-	-	-	-	(97,130)	(96,550)
-	-	-	-	-	-	-	-	-	-	(862,599)
690	-	-	6,474	-	-	-	-	-	30,058	155,033
-	-	-	4,523	-	-	-	-	-	4,523	22,316
-	-	-	-	-	-	-	-	-	-	32,245,000
-	-	-	-	-	-	-	-	-	-	(98,813)
-	-	-	-	-	-	-	-	-	-	(31,902,070)
-	-	-	-	-	-	-	-	-	175,000	-
314,954	(3,037,350)	(1,153,755)	13,897	(2,639,870)	-	(250,000)	-	-	21,711,835	17,797,517
(3,240,812)	(678,607)	(941,860)	(143,575)	(1,046,740)	(4,607,081)	(201,647)	82	-	(16,284,873)	(29,408,888)
7,019,715	4,145,600	6,974,155	1,336,090	2,566,161	3,865,694	1,876,360	13,197	-	42,353,263	71,762,151
\$ 3,778,903	\$ 3,466,993	\$ 6,032,295	\$ 1,192,515	\$ 1,519,421	\$ (741,387)	\$ 1,674,713	\$ 13,279	-	\$ 26,068,390	\$ 42,353,263

MUNICIPALITY OF ANCHORAGE, ALASKA

GENERAL FUND  
 COMBINING DETAIL STATEMENT OF REVENUES, EXPENDITURES, OTHER FINANCING  
 SOURCES (USES) AND CHANGES IN FUND BALANCE  
 For the Year Ended December 31, 2008  
 (With Summarized Financial Information for the Year Ended December 31, 2007)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area	Fire Service Area
<b>REVENUES:</b>							
Taxes:							
Real Property	\$ 189,651,454	\$ 242	\$ 1,038,094	\$ 289,515	\$ 1,364,939	\$ -	\$ 46,542,805
Personal Property	18,794,474	(326)	24,873	3,058	43,385	-	4,444,444
Aircraft	204,635	-	-	-	-	-	-
Motor Vehicle Registration	3,046,963	-	9,273	2,648	13,213	-	513,260
Motor Vehicle Rental	5,339,159	-	-	-	-	-	-
Hotel - Motel	8,887,617	-	-	-	-	-	-
Excise on Tobacco Products	16,524,753	-	-	-	-	-	-
Tax Cost Recoveries	-	3	-	-	21	-	1,462
Penalties and Interest	2,173,715	3,048	8,121	1,685	11,581	-	324,786
Total Taxes	244,622,770	2,967	1,080,361	296,906	1,433,139	-	51,826,757
Payments In Lieu of Taxes:							
Municipal Enterprise Service Assessment	503,432	-	-	-	-	-	-
Payments in Lieu of Property Taxes	1,583,144	-	-	-	-	-	-
Total Payments In Lieu of Taxes	2,086,576	-	-	-	-	-	-
Special Assessments:							
Collections	-	-	-	-	-	-	-
Penalties and Interest	-	-	-	-	-	-	-
Total Special Assessments	-	-	-	-	-	-	-
Licenses and Permits:							
Taxicab Permits and Revisions	630,497	-	-	-	-	-	-
Chauffeur Licenses and Renewals	18,945	-	-	-	-	-	-
Construction and ROW Permits	631,525	-	-	-	-	-	-
Animal Licenses	295,761	-	-	-	-	-	-
Vehicle Emission Certificates	1,526,833	-	-	-	-	-	-
Mechanical Licenses and Exams	-	-	-	-	-	-	-
Local Business Licenses	38,787	-	-	-	-	-	-
Landscaping Plan Reviews	1,614	-	-	-	-	-	-
Building Permit Plan Reviews	331,399	-	-	-	-	-	570,029
Inspections	734,781	-	-	-	-	-	-
Building and Grading Permits	-	-	-	-	-	-	-
Electrical Permits	-	-	-	-	-	-	-
Mechanical, Gas and Plumbing Permits	-	-	-	-	-	-	-
Sign Permits	-	-	-	-	-	-	-
Elevator Permits	-	-	-	-	-	-	-
Mobile Home and Park Permits	-	-	-	-	-	-	-
Land Use Permits	96,088	-	-	-	-	-	-
Miscellaneous Permits	146,333	-	-	-	-	-	-
Total Licenses and Permits	4,452,563	-	-	-	-	-	570,029
Intergovernmental:							
Federal Government:							
Other Federal Grants - Direct	31,985	-	-	-	-	-	-
State of Alaska:							
Municipal Assistance	18,572,339	-	-	-	1,451	-	31,375
Fisheries Tax	99,545	-	-	-	-	-	-
Liquor License	-	-	-	-	-	-	-
Electric Co-op Allocation	573,838	-	1,825	514	2,592	-	100,731
National Forest Allocation	-	-	-	-	-	-	-
Traffic Signal Management	-	-	-	-	-	-	-
State Grant Revenue - Direct	748,094	-	-	-	-	-	-
Civil Defense	18,750	-	-	-	-	-	-
Total Intergovernmental	20,044,551	-	1,825	514	4,043	-	132,106

Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police/Fire Retiree Medical Defined Contribution Support	SOA PERS On Behalf Payments	Total 2008	Total 2007
\$ 56,131,895	\$ 8,355,441	\$ 70,606,666	\$ 15,627,382	\$ 3,618,177	\$ 1	\$ -	\$ -	\$ -	\$ 393,226,611	\$ 342,486,565
6,355,327	141,303	6,496,062	1,599,446	81,967	268	-	-	-	37,984,281	35,067,327
-	-	-	-	-	-	-	-	-	204,635	203,412
673,937	65,571	683,029	175,218	-	-	-	-	-	5,183,112	5,156,698
233,505	-	-	155,575	-	-	-	-	-	5,339,159	5,088,735
-	-	-	-	-	-	-	-	-	9,276,697	8,486,132
2,495	(12)	2,236	-	-	-	-	-	-	16,524,753	16,559,744
410,774	50,439	491,306	108,321	22,218	1	-	-	-	6,205	(1,705)
63,807,933	8,612,742	78,279,299	17,665,942	3,722,362	270	-	-	-	3,605,995	2,847,661
-	-	-	-	-	-	-	-	-	471,351,448	415,894,569
-	-	-	-	-	-	-	-	-	503,432	494,714
-	-	-	-	-	-	-	-	-	1,583,144	1,280,908
-	-	-	-	-	-	-	-	-	2,086,576	1,775,622
154,118	-	-	-	-	-	-	-	-	154,118	259,150
66,951	-	-	-	-	-	-	-	-	66,951	61,836
221,069	-	-	-	-	-	-	-	-	221,069	320,986
-	-	-	-	-	-	-	-	-	630,497	284,640
-	-	-	-	-	-	-	-	-	18,945	19,255
-	-	-	-	-	-	-	-	-	631,525	962,248
-	-	-	-	-	-	-	-	-	295,761	276,095
-	-	-	-	-	-	-	-	-	1,526,833	1,486,020
-	-	-	-	-	71,241	-	-	-	71,241	62,272
-	-	-	-	-	224,444	-	-	-	263,231	186,257
25,123	-	-	-	-	-	-	-	-	26,737	52,064
-	-	-	-	-	1,634,924	-	-	-	2,536,352	2,799,399
-	-	-	-	-	-	-	-	-	734,781	827,943
-	-	-	-	-	2,156,820	-	-	-	2,156,820	2,926,912
-	-	-	-	-	675,660	-	-	-	675,660	854,216
-	-	-	-	-	753,597	-	-	-	753,597	813,213
-	-	-	-	-	28,464	-	-	-	28,464	15,354
-	-	-	-	-	307,177	-	-	-	307,177	335,566
-	-	-	-	-	4,000	-	-	-	4,000	7,016
-	-	-	-	-	-	-	-	-	96,088	200,156
18,020	-	-	-	-	28,489	-	-	-	192,842	179,770
43,143	-	-	-	-	5,884,816	-	-	-	10,950,551	12,288,396
-	-	-	-	-	-	-	-	-	31,985	58,949
167,460	22,942	776,560	328,460	34,775	179,828	18,467	5,231	11,878,387	32,017,275	18,115,016
-	-	-	-	-	-	-	-	-	99,545	61,118
-	-	482,650	-	-	-	-	-	-	482,650	340,050
132,254	-	134,038	34,367	-	-	-	-	-	980,179	1,015,811
-	-	-	-	-	-	-	-	-	-	7,810
1,564,235	9,251	-	-	-	-	-	-	-	1,573,486	1,530,751
-	-	-	-	-	-	-	-	-	748,094	1,107
-	-	-	-	-	-	-	-	-	18,750	75,000
1,863,949	32,193	1,393,248	362,847	34,775	179,828	18,467	5,231	11,878,387	35,951,964	21,205,612

MUNICIPALITY OF ANCHORAGE, ALASKA

GENERAL FUND  
 COMBINING DETAIL STATEMENT OF REVENUES, EXPENDITURES, OTHER FINANCING  
 SOURCES (USES) AND CHANGES IN FUND BALANCE - CONTINUED  
 For the Year Ended December 31, 2008  
 (With Summarized Financial Information for the Year Ended December 31, 2007)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area	Fire Service Area
<b>Charges for Services:</b>							
Aquatics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Centers and Programs	-	-	-	-	1,191	-	-
Parks & Recreation	-	-	-	-	-	-	-
Sports and Parks Activities	74,387	-	-	-	-	-	-
Camping Fees	-	-	-	-	290	-	-
School District Service Fees	30,000	-	-	-	-	-	-
Golf Fees	-	-	-	-	-	-	-
Ambulance Service Fees	5,530,992	-	-	-	-	-	-
E-911 Surcharge	6,595,301	-	-	-	-	-	-
Police Services	-	-	-	-	-	-	-
DWI Impound Administrative Fees	624,008	-	-	-	-	-	-
Incarceration Cost Recovery	-	-	-	-	-	-	-
Health Service Fees	393,389	-	-	-	-	-	-
Sanitary Inspection Fees	1,113,119	-	-	-	-	-	-
Cemetery Fees	243,162	-	-	-	-	-	-
Zoning Fees	487,406	-	-	-	-	-	-
Maps and Publications	5,503	-	-	-	-	-	-
Platting Fees	361,122	-	-	-	-	-	-
Fire Alarm Fees	26,880	-	-	-	-	-	-
Animal Shelter Fees	363,014	-	-	-	-	-	-
Mapping Fees	35,507	-	-	-	-	-	-
Hazardous Waste Fees	-	-	-	-	-	-	120,775
Fire Inspection Fees	-	-	-	-	-	-	346,990
Transit Fees	3,812,602	-	-	-	-	-	-
Transit Advertising Fees	338,744	-	-	-	-	-	-
Museum Admission Fees	2,393	-	-	-	-	-	-
Library Fees	5,343	-	-	-	-	-	-
Lost Book Reimbursement	54,023	-	-	-	-	-	-
Sale of Books	66,569	-	-	-	-	-	-
Sale of Publications	-	-	-	-	-	-	-
Demolition Services	-	-	-	-	-	-	-
Copier Fees	32,373	-	-	-	-	-	-
Reimbursed Costs	2,517,328	-	304	-	-	-	437,290
Miscellaneous Services	71,293	-	-	-	-	-	-
<b>Total Charges for Services</b>	<b>22,784,458</b>	<b>-</b>	<b>304</b>	<b>-</b>	<b>1,481</b>	<b>-</b>	<b>905,055</b>
<b>Fines and Forfeitures:</b>							
Parking Enforcement Fines	859,905	-	-	-	-	-	-
Library Book Fines	182,640	-	-	-	-	-	-
Traffic Court Fines	-	-	-	-	-	-	-
Trial Court Fines	-	-	-	-	-	-	-
Counter Fines	-	-	-	-	-	-	-
Curfew Fines	-	-	-	-	-	-	-
Minor Tobacco Fines	-	-	-	-	-	-	-
Pre-Trial Diversion Costs	238,983	-	-	-	-	-	-
Other Fines and Forfeitures	122,205	-	-	-	-	-	-
<b>Total Fines and Forfeitures</b>	<b>1,403,733</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment Income:</b>							
Short-Term Investments (Loss)	(125,321)	(220)	(4,953)	(2,175)	(25,089)	(762)	(77,853)
Other	183,477	-	-	-	-	-	-
<b>Total Investment Income (Loss)</b>	<b>58,156</b>	<b>(220)</b>	<b>(4,953)</b>	<b>(2,175)</b>	<b>(25,089)</b>	<b>(762)</b>	<b>(77,853)</b>
<b>Restricted Contributions</b>							
Other:	560	-	-	-	-	-	-
Leases and Rentals	381,008	-	-	-	-	-	11,104
Parking Garages and Lots	122,500	-	-	-	-	-	-
Ticket Surcharges	213,914	-	-	-	-	-	-
Sale of Found and Forfeited Property	-	-	-	-	-	-	-
Appeal Receipts	1,764	-	-	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	-	-	-	-
Prior Year Expenditure Recovery	932,630	-	-	-	-	-	42,429
Miscellaneous	268,921	-	-	-	-	775	4,683
<b>Total Other</b>	<b>1,920,737</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>775</b>	<b>58,216</b>
<b>Total Revenues</b>	<b>297,374,104</b>	<b>2,747</b>	<b>1,077,537</b>	<b>295,245</b>	<b>1,413,574</b>	<b>13</b>	<b>53,414,310</b>
<b>EXPENDITURES:</b>							
<b>Current:</b>							
<b>General Government:</b>							
Assembly	3,654,291	-	-	-	-	-	-
Equal Rights Commission	767,592	-	-	-	-	-	-
Internal Audit	22,513	-	-	-	-	-	-
Office of the Mayor	1,677,048	-	-	-	-	-	-
Municipal Attorney	1,624,695	-	-	-	-	-	-
Municipal Manager	(158,179)	-	-	-	-	-	-
Heritage Land Bank	690,573	-	-	-	-	-	-
Finance	9,377,599	-	-	-	-	-	-
Information Technology	626,114	-	-	-	-	-	-
Employee Relations	346,297	-	-	-	-	-	-
Purchasing	596,185	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-
<b>Total General Government</b>	<b>19,224,728</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police/Fire Retiree Medical Defined Contribution Support	SOA PERS On Behalf Payments	Total 2008	Total 2007
\$ -	\$ -	\$ -	\$ 1,000,494	\$ 217,992	\$ -	\$ -	\$ -	\$ -	\$ 1,218,486	\$ 1,056,121
-	-	-	285,407	109,723	-	-	-	-	396,321	450,720
-	-	-	252,841	-	-	-	-	-	252,841	217,114
-	-	-	482,824	34,412	-	-	-	-	591,623	595,220
-	-	-	96,611	-	-	-	-	-	96,901	92,503
-	-	-	-	-	-	313,017	-	-	343,017	251,014
-	-	-	23,274	-	-	-	-	-	23,274	20,457
-	-	-	-	-	-	-	-	-	5,530,992	5,390,352
-	-	-	-	-	-	-	-	-	6,595,301	6,436,281
-	-	482,295	-	-	-	-	-	-	482,295	499,932
-	-	636,491	-	-	-	-	-	-	1,260,499	689,315
-	-	595,692	-	-	-	-	-	-	595,692	374,386
-	-	-	-	-	-	-	-	-	393,389	423,456
-	-	-	-	-	-	-	-	-	1,113,119	1,177,542
-	-	-	-	-	-	-	-	-	243,162	243,398
-	-	-	-	-	-	-	-	-	487,406	409,015
-	-	-	-	-	-	-	-	-	5,503	7,155
-	-	-	-	-	-	-	-	-	361,122	487,622
-	-	-	-	-	-	-	-	-	26,880	32,720
-	-	-	-	-	-	-	-	-	363,014	356,860
-	-	-	-	-	-	-	-	-	35,507	38,320
-	-	-	-	-	-	-	-	-	120,775	144,508
-	-	-	-	-	-	-	-	-	346,990	245,941
-	-	-	-	-	-	-	-	-	3,812,602	3,409,228
-	-	-	-	-	-	-	-	-	338,744	292,442
-	-	-	-	-	-	-	-	-	2,393	2,661
-	-	-	-	-	-	-	-	-	5,343	4,334
-	-	-	-	-	-	-	-	-	54,023	46,713
-	-	-	-	-	-	27,246	-	-	66,569	58,555
-	-	-	-	-	-	1,649	-	-	27,246	19,210
-	-	-	-	-	-	2,764	-	-	1,649	34,269
-	-	-	-	-	-	-	-	-	35,137	32,370
131,326	32,349	648,115	-	20,200	(613,144)	201,996	-	-	3,375,764	2,898,769
-	-	-	-	-	-	-	-	-	71,293	102,402
131,326	32,349	2,362,593	2,141,451	382,327	(581,485)	515,013	-	-	28,674,872	26,540,905
-	-	-	-	-	-	-	-	-	859,905	905,149
-	-	-	-	-	-	-	-	-	182,640	173,579
-	-	1,783,240	-	-	-	-	-	-	1,783,240	2,026,448
-	-	3,422,703	-	-	-	-	-	-	3,422,703	3,295,694
-	-	1,940,153	-	-	-	-	-	-	1,940,153	1,853,842
-	-	24,879	-	-	-	-	-	-	24,879	20,344
-	-	14,434	-	-	-	-	-	-	14,434	5,356
-	-	-	-	-	-	-	-	-	238,983	276,999
-	-	132,570	-	-	-	-	-	-	254,775	245,659
-	-	7,317,979	-	-	-	-	-	-	8,721,712	8,803,070
39,220	(46,024)	(12,521)	(14,831)	(5,619)	(1,383)	(10,558)	(149)	-	(288,238)	11,805,577
-	-	-	-	-	-	-	-	-	183,477	236,367
39,220	(46,024)	(12,521)	(14,831)	(5,619)	(1,383)	(10,558)	(149)	-	(104,761)	12,041,944
-	-	-	-	-	-	-	-	-	560	4,000
-	-	-	-	-	-	-	-	-	392,112	361,797
-	-	-	-	-	-	-	-	-	122,500	146,902
-	-	-	-	-	-	-	-	-	213,914	230,764
-	-	208,617	-	-	-	-	-	-	208,617	273,201
-	-	-	-	-	-	-	-	-	1,764	7,307
-	-	351,430	-	-	-	-	-	-	351,430	249,693
860	80	-	6,508	-	-	-	-	-	982,507	379,924
3,676	344	50,948	1,355	3,945	1,119	858,784	-	-	1,194,550	1,004,689
4,536	424	610,995	7,863	3,945	1,119	858,784	-	-	3,467,394	2,654,277
66,111,176	8,631,684	89,951,593	20,163,272	4,137,790	5,483,165	1,381,706	5,082	11,878,387	561,321,385	501,529,381
-	-	-	-	-	-	-	-	74,296	3,728,587	3,371,051
-	-	-	-	-	-	-	-	32,477	800,069	635,076
-	-	-	-	-	-	-	-	19,303	41,816	25,829
-	-	-	-	-	-	-	-	41,756	1,718,804	1,549,263
-	-	-	-	-	-	-	-	250,366	1,875,061	2,373,207
-	-	-	-	-	-	-	-	287,693	129,514	328,557
-	-	-	-	-	-	-	-	32,674	723,247	387,748
-	-	-	-	-	-	1,333,353	-	461,763	11,172,715	10,309,797
-	-	-	-	-	-	-	-	442,486	1,068,600	617,752
-	-	-	-	-	-	-	5,000	101,807	453,104	344,576
-	-	-	-	-	-	-	-	63,648	659,833	587,786
-	-	-	-	-	-	-	-	53,529	53,529	-
-	-	-	-	-	-	1,333,353	5,000	1,861,798	22,424,879	20,530,642

MUNICIPALITY OF ANCHORAGE, ALASKA

GENERAL FUND  
 COMBINING DETAIL STATEMENT OF REVENUES, EXPENDITURES, OTHER FINANCING  
 SOURCES (USES) AND CHANGES IN FUND BALANCE - CONTINUED  
 For the Year Ended December 31, 2008  
 (With Summarized Financial Information for the Year Ended December 31, 2007)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area	Fire Service Area
<b>Public Safety:</b>							
Health and Human Services	\$ 13,852,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Services	21,625,408	-	1,077,226	-	481,114	-	48,432,542
Police Services	5,876,114	-	-	-	-	-	-
Total Public Safety	41,354,058	-	1,077,226	-	481,114	-	48,432,542
<b>Public Services:</b>							
Economic and Community Development	27,605,271	-	-	-	205,435	-	-
Public Transportation	21,312,910	-	-	-	-	-	-
Public Works	6,656,584	-	-	-	-	-	-
Education	212,165,785	-	-	-	-	-	-
Maintenance and Operations	(397,356)	338	-	329,061	913,375	-	-
Total Public Services	267,343,194	338	-	329,061	1,118,810	-	-
<b>Debt Service:</b>							
Principal	1,578,676	-	-	-	20,000	-	2,660,130
Interest and Fiscal Charges	2,002,412	7	-	-	10,087	-	1,833,739
Total Debt Service	3,581,088	7	-	-	30,087	-	4,493,869
Total Expenditures	331,503,068	345	1,077,226	329,061	1,630,011	-	52,926,411
Excess (Deficiency) of Revenues over Expenditures	(34,128,964)	2,402	311	(33,816)	(216,437)	13	487,899
<b>OTHER FINANCING SOURCES (USES):</b>							
<b>Transfers from Other Funds:</b>							
MOA Trust Fund	6,600,000	-	-	-	-	-	-
Electric Utility Fund	9,506,530	-	-	-	-	-	-
Areawide Capital Projects Fund	68,727	-	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-	687,181
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	-	-
Anchorage Public Transportation Capital Projects Fund	3,768	-	-	-	-	-	-
Medical/Dental/Life Insurance Fund	3,060,205	-	-	-	-	-	-
Refuse Utility Fund	407,519	-	-	-	-	-	-
Solid Waste Utility Fund	1,630,052	-	-	-	-	-	-
Water Utility Fund	5,762,882	-	-	-	-	-	-
Wastewater Utility Fund	4,088,967	-	-	-	-	-	-
Airport Fund	34,503	-	-	-	-	-	-
Port Fund	480,867	-	-	-	-	-	-
Total Transfers from Other Funds	31,644,020	-	-	-	-	-	687,181
<b>Transfers from Other Sub-Funds:</b>							
Eaglewood Contributing Roads Service Area Fund	-	-	-	-	-	-	-
Gateway Contributing Roads Service Area Fund	-	-	-	-	-	-	-
Total Transfers from Other Sub-Funds	-	-	-	-	-	-	-
<b>Transfers to Other Funds:</b>							
State Grants Fund	(487,496)	-	-	-	-	-	(4,600)
Federal Grants Fund	(445,582)	-	-	-	-	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-	-	-
Police/Fire Retiree Medical Liability Fund	(222,810)	-	-	-	-	-	(693,000)
CBERRRSA Capital Projects Fund	-	-	-	-	-	-	-
Areawide Capital Projects Fund	(1,601,181)	-	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-	(400,000)
Chugiak Fire Capital Projects Fund	-	-	-	-	-	-	-
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	-	-	-	-
Public Transportation Capital Projects Fund	(9,838)	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	(629)	-	-	-	-	-	-
Girdwood Capital Projects Fund	-	-	-	-	(200,000)	-	-
Information Technology Fund	-	-	-	-	-	-	-
Total Transfers to Other Funds	(2,767,536)	-	-	-	(200,000)	-	(1,097,600)
Transfer to ER-Chugiak Birchwood Rural Roads Sub-Fund	-	-	-	-	-	-	-
<b>Transfers to Component Units:</b>							
Cooperative Services Authority	-	-	-	-	-	-	-
Total Transfers to Component Units	-	-	-	-	-	-	-
Refunding Bonds Issued	-	-	-	-	-	-	-
Premium (Discount) on Refunding Bonds	-	-	-	-	-	-	-
Proceeds from Sale of Assets	11,677	-	-	-	-	-	11,217
Insurance Recoveries	-	-	-	-	-	-	-
Payment to Refunding Escrow Agent	-	-	-	-	-	-	-
Loan Proceeds	175,000	-	-	-	-	-	-
Net Other Financing Sources (Uses)	29,063,161	-	-	-	(200,000)	-	(399,202)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(5,065,803)	2,402	311	(33,816)	(416,437)	13	88,697
Fund Balance, January 1	8,082,635	48,598	685,476	187,738	728,422	91,681	4,731,741
Fund Balance, December 31	\$ 3,016,832	\$ 51,000	\$ 685,787	\$ 153,922	\$ 311,985	\$ 91,694	\$ 4,820,438

Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Parks and Recreation Service Area	Eagle River-Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police/Fire Retiree Medical Defined Contribution Support	SOA PERS On Behalf Payments	Total 2008	Total 2007
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 548,336	\$ 14,400,872	\$ 13,331,095
-	-	-	-	-	-	-	-	2,246,644	73,862,934	66,870,961
-	-	88,924,782	-	-	-	-	-	2,761,092	97,561,988	87,284,533
-	-	88,924,782	-	-	-	-	-	5,556,072	185,825,794	167,486,589
-	-	-	17,661,912	2,173,983	-	-	-	663,964	48,310,565	44,085,760
-	-	-	-	-	-	-	-	601,192	21,914,102	19,378,235
4,850,848	-	-	-	-	10,090,246	-	-	2,706,374	24,304,052	20,529,163
-	-	-	-	-	-	-	-	-	212,165,785	198,981,074
28,222,839	6,272,941	-	-	-	-	-	-	488,987	35,830,185	29,719,944
33,073,687	6,272,941	-	17,661,912	2,173,983	10,090,246	-	-	4,460,517	342,524,689	312,694,176
20,814,130	-	235,000	1,435,742	197,400	-	-	-	-	26,941,078	26,517,234
15,779,125	-	579,916	1,223,090	173,277	-	-	-	-	21,601,653	21,507,145
36,593,255	-	814,916	2,658,832	370,677	-	-	-	-	48,542,731	48,024,379
69,666,942	6,272,941	89,739,698	20,320,744	2,544,660	10,090,246	1,333,353	5,000	11,878,387	599,318,093	548,735,786
(3,555,766)	2,358,743	211,895	(157,472)	1,593,130	(4,607,081)	48,353	82	-	(37,996,708)	(47,206,405)
-	-	-	-	-	-	-	-	-	6,600,000	6,400,000
-	-	-	-	-	-	-	-	-	9,506,530	9,640,232
-	-	-	-	-	-	-	-	-	68,727	698,624
314,264	-	-	-	-	-	-	-	-	687,181	454
-	-	-	2,900	-	-	-	-	-	314,264	3,852
-	-	-	-	-	-	-	-	-	2,900	225
-	-	-	-	-	-	-	-	-	3,768	-
-	-	-	-	-	-	-	-	-	3,060,205	-
-	-	-	-	-	-	-	-	-	407,519	386,743
-	-	-	-	-	-	-	-	-	1,630,052	1,762,532
-	-	-	-	-	-	-	-	-	5,762,882	5,259,469
-	-	-	-	-	-	-	-	-	4,088,967	3,868,187
-	-	-	-	-	-	-	-	-	34,503	23,913
-	-	-	-	-	-	-	-	-	480,867	494,719
314,264	-	-	2,900	-	-	-	-	-	32,648,365	28,538,950
-	95,130	-	-	-	-	-	-	-	95,130	94,730
-	2,000	-	-	-	-	-	-	-	2,000	1,820
-	97,130	-	-	-	-	-	-	-	97,130	96,550
-	-	(88,152)	-	-	-	-	-	-	(580,248)	(629,976)
-	-	(82,264)	-	-	-	-	-	-	(527,846)	(724,644)
-	-	-	-	(1,639,870)	-	-	-	-	(1,639,870)	(1,639,870)
-	-	(953,190)	-	-	-	-	-	-	(1,869,000)	(1,869,000)
-	(3,037,350)	-	-	-	-	-	-	-	(3,037,350)	-
-	-	(30,149)	-	(1,000,000)	-	(250,000)	-	-	(2,881,330)	(1,431,740)
-	-	-	-	-	-	-	-	-	(400,000)	-
-	-	-	-	-	-	-	-	-	-	(407,510)
-	-	-	-	-	-	-	-	-	-	(40,000)
-	-	-	-	-	-	-	-	-	(9,838)	-
-	-	-	-	-	-	-	-	-	(629)	(3,147,350)
-	-	-	-	-	-	-	-	-	(200,000)	(260,210)
-	-	-	-	-	-	-	-	-	-	(150,000)
-	(3,037,350)	(1,153,755)	-	(2,639,870)	-	(250,000)	-	-	(11,146,111)	(10,300,300)
-	(97,130)	-	-	-	-	-	-	-	(97,130)	(96,550)
-	-	-	-	-	-	-	-	-	-	(862,599)
-	-	-	-	-	-	-	-	-	-	(862,599)
-	-	-	-	-	-	-	-	-	-	32,245,000
-	-	-	-	-	-	-	-	-	-	(98,813)
680	-	-	6,474	-	-	-	-	-	30,058	155,033
-	-	-	4,523	-	-	-	-	-	4,523	22,316
-	-	-	-	-	-	-	-	-	-	(31,902,070)
-	-	-	-	-	-	-	-	-	175,000	-
314,954	(3,037,350)	(1,153,755)	13,897	(2,639,870)	-	(250,000)	-	-	21,711,835	17,797,517
(3,240,812)	(678,607)	(941,860)	(143,575)	(1,046,740)	(4,607,081)	(201,647)	82	-	(16,284,873)	(29,408,888)
7,019,715	4,145,600	6,974,155	1,336,090	2,566,161	3,865,694	1,876,360	13,197	-	42,353,263	71,762,151
\$ 3,778,903	\$ 3,466,993	\$ 6,032,295	\$ 1,192,515	\$ 1,519,421	\$ (741,387)	\$ 1,674,713	\$ 13,279	\$ -	\$ 26,068,390	\$ 42,353,263

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-4

AREAWIDE SERVICE AREA  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

ASSETS	2008	2007
Equity in General Cash Pool	\$ 71,957,700	\$ 71,290,823
Master Lease Agreement Escrow	154,863	-
Investments	-	179,200
Taxes Receivable:		
Delinquent Taxes	4,200,915	4,113,376
Tax Liens	262,552	255,007
Penalties and Interest	1,335,492	1,119,922
Less: Allowance for Uncollectibles	(63,615)	(61,387)
Total Net Taxes Receivable	<u>5,735,344</u>	<u>5,426,918</u>
Accounts Receivable	9,199,668	9,355,670
Less: Allowance for Uncollectibles	(1,585,276)	(1,894,661)
Total Net Accounts Receivable	<u>7,614,392</u>	<u>7,461,009</u>
Intergovernmental Receivables	<u>456,207</u>	<u>417,012</u>
Due from Component Units:		
Anchorage Community Development Authority	119,977	72,190
Total Due from Component Units	<u>119,977</u>	<u>72,190</u>
Due from Other Sub-Funds:		
Former City Service Area Fund	6,045	7,496
Cooperative Services Authority	-	137,934
Building Safety Fund	135,346	-
Federal Grants Fund	1,146,575	-
MOA Trust Fund	200,786	10,933
Information Technology Fund	-	884,904
Other Restricted Resources Fund	63,922	67,846
Total Due from Other Sub-Funds	<u>1,552,674</u>	<u>1,109,113</u>
Long-Term Loans Receivable	45,565,000	48,255,000
Inventories, at Cost	730,651	683,538
Prepaid Items and Deposits	80,506	37,300
Advance to Girdwood Valley Capital Projects Fund	421,526	-
<b>TOTAL ASSETS</b>	<b><u>\$ 134,388,840</u></b>	<b><u>\$ 134,932,103</u></b>
 <b>LIABILITIES AND SUB-FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable and Contract Retainages	\$ 4,072,178	\$ 4,393,864
Accrued Payroll Liabilities	3,652,286	-
Due to Anchorage School District Component Unit	72,657,237	68,786,620
Deferred Revenue and Deposits	50,990,307	53,668,984
Total Liabilities	<u>131,372,008</u>	<u>126,849,468</u>
<b>SUB-FUND BALANCE</b>		
Reserved for Encumbrances	135,166	96,003
Reserved for Inventories	730,651	683,538
Reserved for Prepaid Items and Deposits	80,506	37,300
Unreserved, Designated for Bond Rating and Operating Emergencies	2,070,509	5,797,058
Unreserved, Undesignated for Service Area	-	1,468,736
Total Sub-Fund Balance	<u>3,016,832</u>	<u>8,082,635</u>
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>	<b><u>\$ 134,388,840</u></b>	<b><u>\$ 134,932,103</u></b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-5

AREAWIDE SERVICE AREA  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING  
 SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE  
 For The Years Ended December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
REVENUES		
Taxes	\$ 244,622,770	\$ 201,956,322
Payments In Lieu of Taxes	2,086,576	1,775,622
Licenses and Permits	4,452,563	4,615,171
Intergovernmental	20,044,551	17,506,035
Charges for Services	22,784,458	21,862,826
Fines and Forfeitures	1,403,733	1,505,642
Investment Income	58,156	6,271,991
Restricted Contributions	560	4,000
Other	1,920,737	1,391,230
Total Revenues	<u>297,374,104</u>	<u>256,888,839</u>
EXPENDITURES		
Current:		
General Government:		
Assembly	3,654,291	3,371,051
Equal Rights Commission	767,592	635,076
Internal Audit	22,513	25,829
Office of the Mayor	1,677,048	1,549,263
Municipal Attorney	1,624,695	2,373,207
Municipal Manager	(158,179)	328,557
Finance	9,377,599	9,296,637
Information Technology	626,114	617,752
Employee Relations	346,297	339,631
Purchasing	596,185	587,786
Heritage Land Bank	690,573	387,748
Total General Government	<u>19,224,728</u>	<u>19,512,537</u>
Public Safety:		
Health and Human Services	13,852,536	13,331,095
Fire Services	21,625,408	19,403,434
Police Services	5,876,114	5,532,351
Total Public Safety	<u>41,354,058</u>	<u>38,266,880</u>
Public Services:		
Economic and Community Development	27,605,271	26,244,388
Public Transportation	21,312,910	19,378,235
Public Works	6,656,584	6,289,507
Education	212,165,785	198,981,074
Maintenance and Operations	(397,356)	(819,000)
Total Public Services	<u>267,343,194</u>	<u>250,074,204</u>
Debt Service:		
Principal	1,578,676	1,302,000
Interest and Fiscal Charges	2,002,412	2,922,352
Payments to Refunding Escrow Agent	-	31,902,070
Total Debt Service	<u>3,581,088</u>	<u>36,126,422</u>
Total Expenditures	<u>331,503,068</u>	<u>343,980,043</u>
Deficiency of Revenues over Expenditures	<u>(34,128,964)</u>	<u>(87,091,204)</u>
OTHER FINANCING SOURCES (USES)		
Premium (Discount) on Refunding Bond	-	(98,813)
Refunding Bonds Issued	-	32,245,000
Transfers from Other Funds	31,644,020	28,534,419
Transfers to Other Funds	(2,767,536)	(2,677,778)
Transfers to Component Units	-	(862,599)
Proceeds from Sale of Assets	11,677	136,000
Loan Proceeds	175,000	-
Net Other Financing Sources	<u>29,063,161</u>	<u>57,276,229</u>
Deficiency of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	<u>(5,065,803)</u>	<u>(29,814,975)</u>
Sub-Fund Balance, January 1	8,082,635	37,897,610
Sub-Fund Balance, December 31	<u>\$ 3,016,832</u>	<u>\$ 8,082,635</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-6  
(Additional Information)

AREAWIDE SERVICE AREA  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN  
For the Year Ended December 31, 2008

	Estimated	Actual	Variance Positive (Negative)
<b>Revenues:</b>			
<b>Taxes:</b>			
Real Property	\$ 191,479,723	\$ 189,651,454	\$ (1,828,269)
Personal Property	16,222,933	18,794,474	2,571,541
Aircraft	225,000	204,635	(20,365)
Motor Vehicle Registration	3,233,250	3,046,963	(186,287)
Motor Vehicle Rental	4,819,000	5,339,159	520,159
Hotel - Motel	9,093,580	8,887,617	(205,963)
Excise on Tobacco Products	16,300,000	16,524,753	224,753
Penalties and Interest	2,381,870	2,173,715	(208,155)
<b>Total Taxes</b>	<b>243,755,356</b>	<b>244,622,770</b>	<b>867,414</b>
<b>Payments In Lieu of Taxes:</b>			
Municipal Enterprise Service Assessment	463,076	503,432	40,356
Payments in Lieu of Property Taxes	1,289,410	1,583,144	293,734
<b>Total Payments In Lieu of Taxes</b>	<b>1,752,486</b>	<b>2,086,576</b>	<b>334,090</b>
<b>Licenses and Permits:</b>			
Taxicab Permits and Revisions	301,880	630,497	328,617
Chauffeur Licenses and Renewals	12,500	18,945	6,445
Construction and ROW Permits	619,250	631,525	12,275
Animal Licenses	257,000	295,761	38,761
Vehicle Emission Certificates	1,442,000	1,526,833	84,833
Local Business Licenses	45,000	38,787	(6,213)
Landscaping Plan Reviews	-	1,614	1,614
Building Permit Plan Reviews	200,000	331,399	131,399
Inspections	1,220,253	734,781	(485,472)
Land Use Permits	222,500	96,088	(126,412)
Miscellaneous Permits	222,260	146,333	(75,927)
<b>Total Licenses and Permits</b>	<b>4,542,643</b>	<b>4,452,563</b>	<b>(90,080)</b>
<b>Intergovernmental:</b>			
<b>Federal Government:</b>			
Other Federal Grants - Direct	32,700	31,985	(715)
<b>State of Alaska:</b>			
Fisheries Tax	68,830	99,545	30,715
Electric Co-op Allocation	569,050	573,838	4,788
Municipal Assistance	22,992,009	18,572,339	(4,419,670)
State Grant Revenue - Direct	-	748,094	748,094
Civil Defense	-	18,750	18,750
<b>Total Intergovernmental</b>	<b>23,662,589</b>	<b>20,044,551</b>	<b>(3,618,038)</b>
<b>Charges for Services:</b>			
Sports and Parks Activities	70,000	74,387	4,387
School District Service Fees	70,500	30,000	(40,500)
Ambulance Service Fees	5,347,750	5,530,992	183,242
E-911 Surcharge	6,649,000	6,595,301	(53,699)
DWI Impound Administrative Fees	510,000	624,008	114,008
Health Service Fees	488,840	393,389	(95,451)
Sanitary Inspection Fees	1,325,210	1,113,119	(212,091)
Cemetery Fees	228,000	243,162	15,162
Zoning Fees	425,000	487,406	62,406
Maps and Publications	8,061	5,503	(2,558)
Platting Fees	630,000	361,122	(268,878)
Fire Alarm Fees	20,000	26,880	6,880
Animal Shelter Fees	396,750	363,014	(33,736)
Mapping Fees	85,000	35,507	(49,493)
Transit Fees	3,473,640	3,812,602	338,962
Transit Advertising Fees	286,000	338,744	52,744
Museum Admission Fees	-	2,393	2,393
Library Fees	4,000	5,343	1,343
Lost Book Reimbursement	39,000	54,023	15,023
Sale of Books	30,000	66,569	36,569
Copier Fees	36,850	32,373	(4,477)
Reimbursed Costs	3,026,201	2,517,328	(508,873)
Miscellaneous Services	146,000	71,293	(74,707)
<b>Total Charges for Services</b>	<b>23,295,802</b>	<b>22,784,458</b>	<b>(511,344)</b>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-6  
(Additional Information)AREAWIDE SERVICE AREA  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN  
For the Year Ended December 31, 2008

	Estimated	Actual	Variance Positive (Negative)
Fines and Forfeitures:			
Parking Enforcement Fines	1,600,000	859,905	(740,095)
Library Book Fines	220,000	182,640	(37,360)
Pre-Trial Diversion Costs	300,000	238,983	(61,017)
Other Fines and Forfeitures	197,900	122,205	(75,695)
Total Fines and Forfeitures	<u>2,317,900</u>	<u>1,403,733</u>	<u>(914,167)</u>
Investment Income:			
Short-Term Investments (Loss)	5,404,905	(125,321)	(5,530,226)
Other	397,700	183,477	(214,223)
Total Investment Income	<u>5,802,605</u>	<u>58,156</u>	<u>(5,744,449)</u>
Restricted Contributions	-	560	560
Other:			
Leases and Rentals	410,000	381,008	(28,992)
Parking Garages and Lots	485,000	122,500	(362,500)
Ticket Surcharges	182,000	213,914	31,914
Appeal Receipts	4,000	1,764	(2,236)
Prior Year Expenditure Recovery	227,790	932,630	704,840
Miscellaneous	339,702	268,921	(70,781)
Total Other	<u>1,648,492</u>	<u>1,920,737</u>	<u>272,245</u>
Total Revenues	<u>306,777,873</u>	<u>297,374,104</u>	<u>(9,403,769)</u>
Transfers from Other Funds:			
MOA Trust Fund	6,700,000	6,600,000	(100,000)
Public Transportation Capital Projects Fund	-	3,768	3,768
Areawide Capital Projects Fund	723,543	68,727	(654,816)
Electric Utility Fund	9,636,565	9,506,530	(130,035)
Refuse Utility Fund	430,633	407,519	(23,114)
Solid Waste Utility Fund	1,960,356	1,630,052	(330,304)
Water Utility Fund	5,094,921	5,762,882	667,961
Wastewater Utility Fund	3,615,025	4,088,967	473,942
Airport Fund	30,504	34,503	3,999
Port Fund	453,200	480,867	27,667
Medical/Dental Self-Insurance Fund	3,060,205	3,060,205	-
Total Transfers from Other Funds	<u>31,704,952</u>	<u>31,644,020</u>	<u>(60,932)</u>
Loan Proceeds	175,000	175,000	-
Proceeds from Sale of Assets	52,000	11,677	(40,323)
<b>TOTAL</b>	<u>\$ 338,709,825</u>	<u>\$ 329,204,801</u>	<u>\$ (9,505,024)</u>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-7  
(Additional Information)AREAWIDE SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET  
For the Year Ended December 31, 2008

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance Positive (Negative)
	Original	Revised				
General Government:						
Assembly	\$ 3,792,693	\$ 3,792,693	\$ 3,654,291	\$ 263	\$ 3,654,554	\$ 138,139
Equal Rights Commission	884,031	884,031	767,592		767,592	116,439
Internal Audit	77,006	77,006	22,513		22,513	54,493
Office of the Mayor	2,062,293	2,062,293	1,677,048	5,106	1,682,154	380,139
Municipal Attorney	2,176,656	2,174,266	1,624,695		1,624,695	549,571
Municipal Manager	349,153	209,704	(158,179)		(158,179)	367,883
Finance	11,209,901	11,336,086	9,377,599	(2,977)	9,374,622	1,961,464
Information Technology	610,939	610,939	626,114		626,114	(15,175)
Employee Relations	404,986	404,986	346,297		346,297	58,689
Purchasing	453,713	486,713	596,185		596,185	(109,472)
Heritage Land Bank	394,712	492,132	690,573		690,573	(198,441)
Total General Government	<u>22,416,083</u>	<u>22,530,849</u>	<u>19,224,728</u>	<u>2,392</u>	<u>19,227,120</u>	<u>3,303,729</u>
Public Safety:						
Health and Human Services	14,794,618	14,832,726	13,852,536	285	13,852,821	979,905
Fire Services	19,964,798	21,433,568	21,625,408	11,866	21,637,274	(203,706)
Police Services	6,336,134	6,336,134	5,876,114	2,000	5,878,114	458,020
Total Public Safety	<u>41,095,550</u>	<u>42,602,428</u>	<u>41,354,058</u>	<u>14,151</u>	<u>41,368,209</u>	<u>1,234,219</u>
Public Services:						
Economic and Community Development	29,088,691	29,213,461	27,605,271	81,329	27,686,600	1,526,861
Public Transportation	20,923,299	21,499,465	21,312,910	16,235	21,329,145	170,320
Public Works	7,842,908	7,837,529	6,656,584		6,656,584	1,180,945
Education	-	212,165,785	212,165,785		212,165,785	-
Maintenance and Operations	(607,645)	(361,701)	(397,356)	(35,617)	(432,973)	71,272
Total Public Services	<u>57,247,253</u>	<u>270,354,539</u>	<u>267,343,194</u>	<u>61,947</u>	<u>267,405,141</u>	<u>2,949,398</u>
Debt Service:						
Principal	1,581,000	1,611,470	1,578,676	-	1,578,676	32,794
Interest and Fiscal Charges	1,192,080	2,561,495	2,002,412	-	2,002,412	559,083
Total Debt Service	<u>2,773,080</u>	<u>4,172,965</u>	<u>3,581,088</u>	<u>-</u>	<u>3,581,088</u>	<u>591,877</u>
Transfers to Other Funds:						
State Grants Fund	476,980	489,356	487,496	-	487,496	1,860
Federal Grants Fund	389,000	445,582	445,582	-	445,582	-
Police/Fire Retiree Medical Liability Fund	222,810	222,810	222,810	-	222,810	-
Areawide Capital Projects Fund	1,312,920	1,602,150	1,601,181	-	1,601,181	969
Anchorage Parks and Recreation Capital Projects Fund	-	629	629	-	629	-
Public Transportation Capital Projects Fund	-	52,000	9,838	-	9,838	42,162
Total Operating Transfers to Other Funds	<u>2,401,710</u>	<u>2,812,527</u>	<u>2,767,536</u>	<u>-</u>	<u>2,767,536</u>	<u>44,991</u>
<b>TOTAL</b>	<u>\$ 125,933,676</u>	<u>\$ 342,473,308</u>	<u>\$ 334,270,604</u>	<u>\$ 78,490</u>	<u>\$ 334,349,094</u>	<u>\$ 8,124,214</u>



MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-8  
(Additional Information)

AREAWIDE SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For the Year Ended December 31, 2008

	Personal Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
<b>General Government:</b>								
Assembly	\$ 1,864,551	\$ 13,343	\$ 766,118	\$ -	\$ 25,523	\$ 1,200,855	\$ (216,099)	\$ 3,654,291
Equal Rights Commission	587,662	2,990	21,627	-	8,410	146,903	-	767,592
Internal Audit	492,603	760	8,985	-	2,725	112,012	(594,572)	22,513
Office of the Mayor	1,528,687	26,655	236,709	-	1,860	806,540	(923,403)	1,677,048
Municipal Attorney	5,692,358	31,636	1,649,022	-	25,682	1,848,314	(7,622,317)	1,624,695
Municipal Manager	1,624,854	21,347	119,635	1,035,914	72,069	819,872	(2,815,956)	877,735
Finance	10,747,402	102,901	1,321,561	799,023	138,777	4,319,200	(7,252,242)	10,176,622
Information Technology	678,180	74,999	641,910	-	4,837	386,083	(1,159,895)	626,114
Employee Relations	2,088,726	14,990	181,025	-	16,279	1,038,311	(2,993,034)	346,297
Purchasing	1,362,725	7,125	142,134	-	9,070	363,083	(1,287,952)	596,185
Heritage Land Bank	270,745	2,026	6,397,971	-	10,710	131,635	(6,122,514)	690,573
<b>Total General Government</b>	<b>26,938,493</b>	<b>298,772</b>	<b>11,486,697</b>	<b>1,834,937</b>	<b>315,942</b>	<b>11,172,808</b>	<b>(30,987,984)</b>	<b>21,059,665</b>
<b>Public Safety:</b>								
Health and Human Services	6,968,529	192,685	4,000,531	534,124	210,106	7,313,828	(4,833,143)	14,386,660
Fire Services	15,876,673	1,596,261	5,918,390	600,004	89,921	11,072,737	(12,928,574)	22,225,412
Police Services	-	-	1,411,279	-	233,084	4,231,751	-	5,876,114
<b>Total Public Safety</b>	<b>22,845,202</b>	<b>1,788,946</b>	<b>11,330,200</b>	<b>1,134,128</b>	<b>533,111</b>	<b>22,618,316</b>	<b>(17,761,717)</b>	<b>42,488,186</b>
<b>Public Services:</b>								
Economic and Community Development	10,885,108	166,515	10,716,942	103,964	154,372	7,847,613	(2,165,279)	27,709,235
Public Transportation	13,332,087	4,107,012	3,077,929	508,059	-	3,523,872	(2,727,990)	21,820,969
Public Works	12,765,807	209,395	1,291,198	-	305,970	6,921,898	(14,837,684)	6,656,584
Education	-	-	212,165,785	-	-	-	-	212,165,785
Maintenance and Operations	5,364,687	663,307	6,266,210	-	117,135	5,566,601	(18,375,296)	(397,356)
<b>Total Public Services</b>	<b>42,347,689</b>	<b>5,146,229</b>	<b>233,518,064</b>	<b>612,023</b>	<b>577,477</b>	<b>23,859,984</b>	<b>(38,106,249)</b>	<b>267,955,217</b>
<b>Transfers to Other Funds:</b>								
State Grants Fund	-	-	487,496	-	-	-	-	487,496
Federal Grants Fund	-	-	445,582	-	-	-	-	445,582
Police/Fire Retiree Medical Liability Fund	-	-	222,810	-	-	-	-	222,810
Areawide Capital Projects Fund	-	-	1,601,181	-	-	-	-	1,601,181
Anchorage Parks and Recreation Capital Projects Fund	-	-	629	-	-	-	-	629
Public Transportation Capital Projects Fund	-	-	9,838	-	-	-	-	9,838
<b>Total Transfers to Other Funds</b>	<b>-</b>	<b>-</b>	<b>2,767,536</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,767,536</b>
<b>TOTAL</b>	<b>\$ 92,131,384</b>	<b>\$ 7,233,947</b>	<b>\$ 259,102,497</b>	<b>\$ 3,581,088</b>	<b>\$ 1,426,530</b>	<b>\$ 57,651,108</b>	<b>\$ (86,855,950)</b>	<b>\$ 334,270,604</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-9

FORMER CITY SERVICE AREA  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

ASSETS		2008	2007
Taxes Receivable:			
Delinquent Taxes		\$ 7,584	\$ 8,709
Penalties and Interest		-	(1,709)
Less: Allowance for Uncollectibles		(4)	-
Total Net Taxes Receivable		7,580	7,000
Special Assessments Receivable:			
Current		3,056	3,562
Delinquent		79,322	79,322
Deferred		25,206	24,701
Total Special Assessments Receivable		107,584	107,585
<b>TOTAL ASSETS</b>		<b>\$ 115,164</b>	<b>\$ 114,585</b>
<b>LIABILITIES AND SUB-FUND BALANCE</b>			
<b>LIABILITIES</b>			
Due to Areawide		\$ 6,045	\$ 7,496
Deferred Revenue		58,119	58,491
Total Liabilities		64,164	65,987
<b>SUB-FUND BALANCE</b>			
Unreserved, Designated for Bond Rating		227	10,493
Unreserved, Undesignated for Service Area		50,773	38,105
Total Sub-Fund Balance		51,000	48,598
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>		<b>\$ 115,164</b>	<b>\$ 114,585</b>

EXHIBIT AA-10

FORMER CITY SERVICE AREA  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN SUB-FUND BALANCE  
For the Years Ended December 31, 2008 and 2007

	2008	2007
<b>REVENUES</b>		
Taxes	\$ 2,967	\$ 127,663
Special Assessments	-	994
Investment Loss	(220)	(1,470)
Total Revenues	2,747	127,187
<b>EXPENDITURES</b>		
Public Services:		
Public Works	-	352
Maintenance and Operations	338	-
Debt Service:		
Principal	-	85,000
Interest and Fiscal Charges	7	4,469
Total Debt Service	7	89,469
Total Expenditures	345	89,821
Excess of Revenues over Expenditures	2,402	37,366
Sub-Fund Balance, January 1	48,598	11,232
Sub-Fund Balance, December 31	<b>\$ 51,000</b>	<b>\$ 48,598</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-11  
(Additional Information)

FORMER CITY SERVICE AREA  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2008

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Real Property	\$ -	\$ 242	\$ 242
Personal Property	-	(326)	(326)
Penalties and Interest	-	3,048	3,048
Tax Cost Recoveries	-	3	3
Total Taxes	-	2,967	2,967
Investment Loss - Short-Term Investments	-	(220)	(220)
TOTAL	\$ -	\$ 2,747	\$ 2,747

EXHIBIT AA-12  
(Additional Information)

FORMER CITY SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES COMPARED WITH BUDGET  
For the Year Ended December 31, 2008

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance Positive (Negative)
	Original	Revised				
Public Services:						
Maintenance and Operations	\$ -	\$ -	\$ 338	\$ -	\$ 338	\$ (338)
Debt Service:						
Interest and Fiscal Charges	-	-	7	-	7	(7)
TOTAL	\$ -	\$ -	\$ 345	\$ -	\$ 345	\$ (345)

EXHIBIT AA-13  
(Additional Information)

FORMER CITY SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For the Year Ended December 31, 2008

	Debt Service	Charges From Other Departments	Actual on GAAP Basis
Maintenance and Operations	\$ 7	\$ 338	\$ 345

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-14

CHUGIAK FIRE SERVICE AREA  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

ASSETS	2008	2007
Equity in General Cash Pool	\$ 678,614	\$ 721,313
Taxes Receivable:		
Delinquent Taxes	32,236	33,077
Penalties and Interest	4,880	5,934
Less: Allowance for Uncollectibles	(236)	(307)
Total Net Taxes Receivable	<u>36,880</u>	<u>38,704</u>
Intergovernmental Receivables	1,293	1,218
<b>TOTAL ASSETS</b>	<u><u>\$ 716,787</u></u>	<u><u>\$ 761,235</u></u>
 <b>LIABILITIES AND SUB-FUND BALANCE</b>  		
<b>LIABILITIES</b>		
Accounts Payable	\$ 148	\$ 43,843
Deferred Revenue	30,852	31,916
Total Liabilities	<u>31,000</u>	<u>75,759</u>
<b>SUB-FUND BALANCE</b>		
Reserved for Encumbrances	-	7,970
Unreserved, Designated for Bond Rating and Operating Emergencies	115,835	121,003
Unreserved, Undesignated for Service Area	569,952	556,503
Total Sub-Fund Balance	<u>685,787</u>	<u>685,476</u>
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>	<u><u>\$ 716,787</u></u>	<u><u>\$ 761,235</u></u>

EXHIBIT AA-15

CHUGIAK FIRE SERVICE AREA  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER  
FINANCING USES AND CHANGES IN SUB-FUND BALANCE  
For the Years Ended December 31, 2008 and 2007

	2008	2007
<b>REVENUES</b>		
Taxes	\$ 1,080,361	\$ 1,056,159
Intergovernmental	1,825	1,892
Charges for Services	304	400
Investment Income (Loss)	(4,953)	65,022
Other	-	2,140
Total Revenues	<u>1,077,537</u>	<u>1,125,613</u>
<b>EXPENDITURES</b>		
Public Safety:		
Fire and Rescue Operations	1,077,226	639,869
Debt Service:		
Principal	-	235,655
Interest and Fiscal Charges	-	7,758
Total Debt Service	<u>-</u>	<u>243,413</u>
Total Expenditures	<u>1,077,226</u>	<u>883,282</u>
Excess of Revenues over Expenditures	311	242,331
<b>OTHER FINANCING USES</b>		
Transfers to Other Funds	-	(425,710)
Excess (Deficiency) of Revenues over Expenditures and Other Financing Uses	311	(183,379)
Sub-Fund Balance, January 1	685,476	868,855
Sub-Fund Balance, December 31	<u><u>\$ 685,787</u></u>	<u><u>\$ 685,476</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-16  
(Additional Information)

CHUGIAK FIRE SERVICE AREA  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2008

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Real Property	\$ 1,022,339	\$ 1,038,094	\$ 15,755
Personal Property	30,846	24,873	(5,973)
Motor Vehicle Registration	9,840	9,273	(567)
Penalties and Interest	7,320	8,121	801
Total Taxes	1,070,345	1,080,361	10,016
Intergovernmental:			
Electric Co-op Allocation	1,810	1,825	15
Total Intergovernmental	1,810	1,825	15
Investment Income (Loss) - Short-Term Investments	46,790	(4,953)	(51,743)
Charges for Services	-	304	304
TOTAL	\$ 1,118,945	\$ 1,077,537	\$ (41,408)

EXHIBIT AA-17  
(Additional Information)

CHUGIAK FIRE SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES COMPARED WITH BUDGET  
For the Year Ended December 31, 2008

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance Positive (Negative)
	Original	Revised				
Public Safety:						
Fire Services	\$ 1,118,943	\$ 1,118,943	\$ 1,077,226	\$ (7,970)	\$ 1,069,256	\$ 49,687
TOTAL	\$ 1,118,943	\$ 1,118,943	\$ 1,077,226	\$ (7,970)	\$ 1,069,256	\$ 49,687

EXHIBIT AA-18  
(Additional Information)

CHUGIAK FIRE SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For the Year Ended December 31, 2008

	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Fire Services	\$ 40,737	\$ 931,625	\$ -	\$ -	\$ 122,189	\$ (17,325)	\$ 1,077,226
TOTAL	\$ 40,737	\$ 931,625	\$ -	\$ -	\$ 122,189	\$ (17,325)	\$ 1,077,226

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-19

GLEN ALPS SERVICE AREA  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

ASSETS		2008	2007
Equity in General Cash Pool		\$ 175,382	\$ 195,073
Taxes Receivable:			
Delinquent Taxes		12,552	10,889
Penalties and Interest		816	926
Less: Allowance for Uncollectibles		(32)	-
Total Net Taxes Receivable		13,336	11,815
Intergovernmental Receivables		370	348
<b>TOTAL ASSETS</b>		<b>\$ 189,088</b>	<b>\$ 207,236</b>
<b>LIABILITIES AND SUB-FUND BALANCE</b>			
<b>LIABILITIES</b>			
Accounts Payable		\$ 23,689	\$ 10,399
Deferred Revenue		11,477	9,099
Total Liabilities		35,166	19,498
<b>SUB-FUND BALANCE</b>			
Unreserved, Designated for Bond Rating and Operating Emergencies		83,407	85,107
Unreserved, Undesignated for Service Area		70,515	102,631
Total Sub-Fund Balance		153,922	187,738
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>		<b>\$ 189,088</b>	<b>\$ 207,236</b>

EXHIBIT AA-20

GLEN ALPS SERVICE AREA  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER  
FINANCING USES AND CHANGES IN SUB-FUND BALANCE  
For the Years Ended December 31, 2008 and 2007

	2008	2007
<b>REVENUES</b>		
Taxes	\$ 296,906	\$ 285,236
Intergovernmental	514	533
Investment Income (Loss)	(2,175)	15,494
Total Revenues	295,245	301,263
<b>EXPENDITURES</b>		
Public Services:		
Public Works	-	346,036
Maintenance and Operations	329,061	-
Deficiency of Revenues over Expenditures	(33,816)	(44,773)
<b>OTHER FINANCING USES</b>		
Transfers to Other Funds	-	(40,000)
Deficiency of Revenues over Expenditures and Other Financing Uses	(33,816)	(84,773)
Sub-Fund Balance, January 1	187,738	272,511
Sub-Fund Balance, December 31	<b>\$ 153,922</b>	<b>\$ 187,738</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-21  
(Additional Information)

GLEN ALPS SERVICE AREA  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2008

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Real Property	\$ 289,836	\$ 289,515	\$ (321)
Personal Property	3,603	3,058	(545)
Motor Vehicle Registration	2,810	2,648	(162)
Penalties and Interest	1,940	1,685	(255)
Total Taxes	<u>298,189</u>	<u>296,906</u>	<u>(1,283)</u>
Intergovernmental:			
Electric Co-op Allocation	510	514	4
Total Intergovernmental	<u>510</u>	<u>514</u>	<u>4</u>
Investment Income (Loss) - Short-Term Investments	7,880	(2,175)	(10,055)
TOTAL	<u>\$ 306,579</u>	<u>\$ 295,245</u>	<u>\$ (11,334)</u>

EXHIBIT AA-22  
(Additional Information)

GLEN ALPS SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET  
For the Year Ended December 31, 2008

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance Positive (Negative)
	Original	Revised				
Public Services:						
Maintenance and Operations	\$ 270,037	\$ 366,577	\$ 329,061	\$ -	\$ 329,061	\$ 37,516
Transfers to Other Funds:						
Miscellaneous Pass Thru Capital Projects Fund	40,000	40,000	-	-	-	40,000
TOTAL	<u>\$ 310,037</u>	<u>\$ 406,577</u>	<u>\$ 329,061</u>	<u>\$ -</u>	<u>\$ 329,061</u>	<u>\$ 77,516</u>

EXHIBIT AA-23  
(Additional Information)

GLEN ALPS SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For the Year Ended December 31, 2008

	Other Services and Charges	Charges From Other Departments	Actual on GAAP Basis
Public Services:			
Maintenance and Operations	\$ 303,750	\$ 25,311	\$ 329,061
TOTAL	<u>\$ 303,750</u>	<u>\$ 25,311</u>	<u>\$ 329,061</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-24

GIRDWOOD VALLEY SERVICE AREA  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

ASSETS		2008	2007
Equity in General Cash Pool		\$ 380,646	\$ 833,406
Taxes Receivable:			
Delinquent Taxes		28,205	43,616
Penalties and Interest		4,615	7,567
Less: Allowance for Uncollectibles		(216)	(265)
Total Net Taxes Receivable		<u>32,604</u>	<u>50,918</u>
Accounts Receivable		-	1,736
Intergovernmental Receivables		<u>1,842</u>	<u>549</u>
<b>TOTAL ASSETS</b>		<u><b>\$ 415,092</b></u>	<u><b>\$ 886,609</b></u>

LIABILITIES AND SUB-FUND BALANCE

<b>LIABILITIES</b>			
Accounts Payable		\$ 74,990	\$ 127,116
Deferred Revenue		<u>28,117</u>	<u>31,071</u>
Total Liabilities		<u>103,107</u>	<u>158,187</u>
<b>SUB-FUND BALANCE</b>			
Unreserved, Designated for Bond Rating and Operating Emergencies		311,985	494,786
Unreserved, Undesignated for Service Area		-	233,636
Total Sub-Fund Balance		<u>311,985</u>	<u>728,422</u>
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>		<u><b>\$ 415,092</b></u>	<u><b>\$ 886,609</b></u>

EXHIBIT AA-25

GIRDWOOD VALLEY SERVICE AREA  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER  
FINANCING USES AND CHANGES IN SUB-FUND BALANCE  
For the Years Ended December 31, 2008 and 2007

	2008	2007
<b>REVENUES</b>		
Taxes	\$ 1,433,139	\$ 1,678,861
Intergovernmental	4,043	4,149
Charges for Services	1,481	28,889
Investment Income (Loss)	(25,089)	23,244
Other	-	17,777
Total Revenues	<u>1,413,574</u>	<u>1,752,920</u>
<b>EXPENDITURES</b>		
Public Safety:		
Fire and Rescue Operations	481,114	438,576
Public Services:		
Economic and Community Development	205,435	207,566
Maintenance and Operations	913,375	-
Public Works	-	430,197
Total Public Services	<u>1,118,810</u>	<u>637,763</u>
Debt Service:		
Principal	20,000	21,000
Interest and Fiscal Charges	10,087	12,480
Total Debt Service	<u>30,087</u>	<u>33,480</u>
Total Expenditures	<u>1,630,011</u>	<u>1,109,819</u>
Excess (Deficiency) of Revenues over Expenditures	(216,437)	643,101
<b>OTHER FINANCING USES</b>		
Transfers to Other Funds	<u>(200,000)</u>	<u>(260,374)</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Uses	(416,437)	382,727
Sub-Fund Balance, January 1	728,422	345,695
Sub-Fund Balance, December 31	<u><b>\$ 311,985</b></u>	<u><b>\$ 728,422</b></u>



MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-26  
(Additional Information)

GIRDWOOD VALLEY SERVICE AREA  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2008

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Real Property	\$ 1,364,055	\$ 1,364,939	\$ 884
Personal Property	33,388	43,385	9,997
Motor Vehicle Registration	14,020	13,213	(807)
Penalties and Interest	8,500	11,581	3,081
Tax Cost Recoveries	-	21	21
Total Taxes	1,419,963	1,433,139	13,176
Intergovernmental:			
Municipal Assistance	2,717	1,451	(1,266)
Electric Co-op Allocation	2,570	2,592	22
Total Intergovernmental	5,287	4,043	(1,244)
Charges for Services			
Recreation Centers and Programs	6,000	1,191	(4,809)
Camping Fees	-	290	290
Total Charges for Services	6,000	1,481	(4,519)
Investment Income (Loss) - Short-Term Investments	10,370	(25,089)	(35,459)
TOTAL	\$ 1,441,620	\$ 1,413,574	\$ (28,046)

EXHIBIT AA-27  
(Additional Information)

GIRDWOOD VALLEY SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET  
For the Year Ended December 31, 2008

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance Positive (Negative)
	Original	Revised				
Public Safety:						
Fire Services	\$ 434,214	\$ 464,214	\$ 481,114	\$ -	\$ 481,114	\$ (16,900)
Public Services:						
Economic and Community Development	244,190	237,872	205,435	-	205,435	32,437
Maintenance and Operations	689,306	973,636	913,375	-	913,375	60,261
Total Public Services	933,496	1,211,508	1,118,810	-	1,118,810	92,698
Debt Service:						
Principal	20,000	20,000	20,000	-	20,000	-
Interest and Fiscal Charges	9,120	9,120	10,087	-	10,087	(967)
Total Debt Service	29,120	29,120	30,087	-	30,087	(967)
Transfers to Other Funds:						
Girdwood Valley Capital Projects Fund	265,770	265,770	200,000	-	200,000	65,770
TOTAL	\$ 1,662,600	\$ 1,970,612	\$ 1,830,011	\$ -	\$ 1,830,011	\$ 140,601

EXHIBIT AA-28  
(Additional Information)

GIRDWOOD VALLEY SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For the Year Ended December 31, 2008

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Fire Services	\$ -	\$ 192	\$ 374,223	\$ 30,087	\$ -	\$ 135,637	\$ (28,938)	\$ 511,201
Public Services:								
Economic and Community Development	30,969	15,608	127,331	-	2,860	28,667	-	205,435
Maintenance and Operations	-	42,029	816,640	-	-	54,706	-	913,375
Total Public Services	30,969	57,637	943,971	-	2,860	83,373	-	1,118,810
Transfers to Other Funds:								
Girdwood Valley Capital Projects Fund	-	-	200,000	-	-	-	-	200,000
TOTAL	\$ 30,969	\$ 57,829	\$ 1,518,194	\$ 30,087	\$ 2,860	\$ 219,010	\$ (28,938)	\$ 1,830,011

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-29

FORMER BOROUGH ROADS AND DRAINAGE SERVICE AREA  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

ASSETS		2008	2007
Equity in General Cash Pool		\$ 91,694	\$ 91,681
Taxes Receivable:			
Delinquent Taxes		32,284	32,284
Penalties and Interest		22,146	22,146
Less: Allowance for Uncollectibles		<u>(1,774)</u>	<u>(1,774)</u>
Total Net Taxes Receivable		52,656	52,656
Special Assessments Receivable:			
Current		-	775
Deferred		<u>32,119</u>	<u>32,119</u>
Total Special Assessments Receivable		32,119	32,894
<b>TOTAL ASSETS</b>		<u><u>\$ 176,469</u></u>	<u><u>\$ 177,231</u></u>
 <b>LIABILITIES AND SUB-FUND BALANCE</b>  			
<b>LIABILITIES</b>			
Deferred Revenue		<u>\$ 84,775</u>	<u>\$ 85,550</u>
<b>SUB-FUND BALANCE</b>			
Unreserved, Designated for Bond Rating		1	500
Unreserved, Undesignated for Service Area		<u>91,693</u>	<u>91,181</u>
Total Sub-Fund Balance		91,694	91,681
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>		<u><u>\$ 176,469</u></u>	<u><u>\$ 177,231</u></u>

EXHIBIT AA-30

FORMER BOROUGH ROADS AND DRAINAGE SERVICE AREA  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN SUB-FUND BALANCE  
For the Years Ended December 31, 2008 and 2007

	2008	2007
<b>REVENUES</b>		
Investment Income (Loss)	\$ (762)	\$ 6,056
Other	775	-
Total Revenues	<u>13</u>	<u>6,056</u>
<b>EXPENDITURES</b>		
Public Services:		
Maintenance and Operations	-	-
Excess of Revenues over Expenditures	<u>13</u>	<u>6,056</u>
Sub-Fund Balance, January 1	91,681	85,625
Sub-Fund Balance, December 31	<u><u>\$ 91,694</u></u>	<u><u>\$ 91,681</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-31  
(Additional Information)

FORMER BOROUGH ROADS AND DRAINAGE SERVICE AREA  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2008

	Estimated	Actual	Variance Positive (Negative)
Investment Income (Loss) - Short-Term Investments	\$ -	\$ (762)	\$ (762)
Other			
Assessment Collections	-	775	775
Total Other	-	775	775
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 13</b>	<b>\$ 13</b>

EXHIBIT AA-32  
(Additional Information)

FORMER BOROUGH ROADS AND DRAINAGE SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES COMPARED WITH BUDGET  
For the Year Ended December 31, 2008

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance Positive (Negative)
	Original	Revised				
Public Services:						
Maintenance and Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

EXHIBIT AA-33  
(Additional Information)

FORMER BOROUGH ROADS AND DRAINAGE SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For the Year Ended December 31, 2008

	Charges From Other Departments	Actual on GAAP Basis
Public Services:		
Maintenance and Operations	\$ -	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-34

FIRE SERVICE AREA  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

ASSETS

	2008	2007
Equity in General Cash Pool	\$ 7,266,674	\$ 4,556,305
Taxes Receivable:		
Delinquent Taxes	1,281,408	1,205,154
Penalties and Interest	81,247	137,217
Less: Allowance for Uncollectibles	(10,013)	(11,849)
Total Net Taxes Receivable	<u>1,352,642</u>	<u>1,330,522</u>
Accounts Receivable	179,668	78,043
Less: Allowance for Uncollectibles	(31,893)	(5,658)
Total Net Accounts Receivable	<u>147,775</u>	<u>72,385</u>
Intergovernmental Receivables	71,572	67,433
Prepaid Items and Deposits	485	475
<b>TOTAL ASSETS</b>	<b><u>\$ 8,839,148</u></b>	<b><u>\$ 6,027,120</u></b>

LIABILITIES AND SUB-FUND BALANCE

<b>LIABILITIES</b>		
Accounts Payable	\$ 69,872	\$ 248,507
Accrued Payroll Liabilities	2,893,534	-
Deferred Revenue	1,055,304	1,046,872
Total Liabilities	<u>4,018,710</u>	<u>1,295,379</u>
<b>SUB-FUND BALANCE</b>		
Reserved for Encumbrances	39,446	11,415
Reserved for Prepaid Items and Deposits	485	475
Unreserved, Designated for Bond Rating and Operating Emergencies	4,780,507	4,719,851
Unreserved, Undesignated for Service Area	-	-
Total Sub-Fund Balance	<u>4,820,438</u>	<u>4,731,741</u>
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>	<b><u>\$ 8,839,148</u></b>	<b><u>\$ 6,027,120</u></b>

EXHIBIT AA-35

FIRE SERVICE AREA  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER  
FINANCING SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE  
For the Years Ended December 31, 2008 and 2007

	2008	2007
<b>REVENUES</b>		
Taxes	\$ 51,826,757	\$ 48,000,297
Licenses and Permits	570,029	641,795
Intergovernmental	132,106	156,616
Charges for Services	905,055	440,416
Investment Income (Loss)	(77,853)	1,055,412
Other	58,216	53,793
Total Revenues	<u>53,414,310</u>	<u>50,348,329</u>
<b>EXPENDITURES</b>		
Public Safety:		
Fire and Rescue Operations	48,432,542	46,389,082
Debt Service:		
Principal	2,660,130	1,822,579
Interest and Fiscal Charges	1,833,739	1,839,781
Total Debt Service	<u>4,493,869</u>	<u>3,662,360</u>
Total Expenditures	<u>52,926,411</u>	<u>50,051,442</u>
Excess of Revenues over Expenditures	<u>487,899</u>	<u>296,887</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Proceeds from Sale of Assets	11,217	17,860
Transfers from Other Funds	687,181	454
Transfers to Other Funds	(1,097,600)	(693,610)
Net Other Financing Sources (Uses)	<u>(399,202)</u>	<u>(675,296)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	<u>88,697</u>	<u>(378,409)</u>
Sub-Fund Balance, January 1	4,731,741	5,110,150
Sub-Fund Balance, December 31	<b><u>\$ 4,820,438</u></b>	<b><u>\$ 4,731,741</u></b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-36  
(Additional Information)

FIRE SERVICE AREA  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN  
For the Year Ended December 31, 2008

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Real Property	\$ 46,654,185	\$ 46,542,805	\$ (111,380)
Personal Property	4,129,887	4,444,444	314,557
Motor Vehicle Registration	544,640	513,260	(31,380)
Tax Cost Recoveries	-	1,462	1,462
Penalties and Interest	200,010	324,786	124,776
Total Taxes	51,528,722	51,826,757	298,035
Licenses and Permits - Building Permit Plan Reviews	560,000	570,029	10,029
Intergovernmental:			
Municipal Assistance	134,957	31,375	(103,582)
Electric Co-op Allocation	99,890	100,731	841
Total Intergovernmental	234,847	132,106	(102,741)
Charges for Services:			
Hazardous Waste Fees	61,500	120,775	59,275
Fire Inspection Fees	260,000	346,990	86,990
Reimbursed Costs	439,310	437,290	(2,020)
Total Charges for Services	760,810	905,055	144,245
Investment Income (Loss) - Short-Term Investments	1,159,296	(77,853)	(1,237,149)
Other:			
Leases and Rentals	1,000	11,104	10,104
Prior Year Expenditure Recovery	-	42,429	42,429
Miscellaneous Non-Operating Income	-	4,683	4,683
Total Other	1,000	58,216	57,216
Proceeds from Sale of Assets	-	11,217	11,217
Transfers from Other Funds:			
Anchorage Fire Service Area			
Capital Projects Fund	673,553	687,181	13,628
TOTAL	\$ 54,918,228	\$ 54,112,708	\$ (805,520)

EXHIBIT AA-37  
(Additional Information)

FIRE SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET  
For the Year Ended December 31, 2008

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance Positive (Negative)
	Original	Revised				
Public Safety:						
Fire Services	\$ 49,107,400	\$ 49,002,424	\$ 48,432,542	\$ 33,031	\$ 48,465,573	\$ 536,851
Debt Service:						
Principal	2,012,170	2,685,723	2,660,130	-	2,660,130	25,593
Interest and Fiscal Charges	1,620,180	1,995,826	1,833,739	-	1,833,739	162,087
Total Debt Service	3,632,350	4,681,549	4,493,869	-	4,493,869	187,680
Transfers to Other Funds:						
State Grants Fund	-	5,730	4,600	-	4,600	1,130
Anchorage Fire Service Area Capital Projects Fund	-	400,000	400,000	-	400,000	-
Police Fire/Retiree Medical Liability Fund	693,000	693,000	693,000	-	693,000	-
Total Transfers to Other Funds	693,000	1,098,730	1,097,600	-	1,097,600	1,130
TOTAL	\$ 53,432,750	\$ 54,782,703	\$ 54,024,011	\$ 33,031	\$ 54,057,042	\$ 725,661

EXHIBIT AA-38  
(Additional Information)

FIRE SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For the Year Ended December 31, 2008

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Public Safety:								
Fire Services	\$ 35,004,133	\$ 782,164	\$ 4,204,231	\$ 4,493,869	\$ 209,994	\$ 14,622,362	\$ (6,390,342)	\$ 52,926,411
Transfers to Other Funds:								
State Grants Fund	-	-	4,600	-	-	-	-	4,600
Anchorage Fire Service Area Capital Projects Fund	-	-	400,000	-	-	-	-	400,000
Police Fire/Retiree Medical Liability Fund	-	-	693,000	-	-	-	-	693,000
Total Transfers to Other Funds	-	-	1,097,600	-	-	-	-	1,097,600
TOTAL	\$ 35,004,133	\$ 782,164	\$ 5,301,831	\$ 4,493,869	\$ 209,994	\$ 14,622,362	\$ (6,390,342)	\$ 54,024,011

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-39

ROADS AND DRAINAGE SERVICE AREA  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

## ASSETS

	<u>2008</u>	<u>2007</u>
Equity in General Cash Pool	\$ 6,216,071	\$ 6,615,927
Investments	120,000	95,000
Taxes Receivable:		
Delinquent Taxes	1,622,867	1,499,884
Penalties and Interest	48,921	120,441
Less: Allowance for Uncollectibles	<u>(12,476)</u>	<u>(14,418)</u>
Total Net Taxes Receivable	<u>1,659,312</u>	<u>1,605,907</u>
Accounts Receivable	89,588	35,981
Less: Allowance for Uncollectibles	<u>(8,647)</u>	<u>(1,771)</u>
Total Net Accounts Receivable	<u>80,941</u>	<u>34,210</u>
Special Assessments Receivable:		
Current	78,341	14,717
Delinquent	7,845	7,845
Deferred	<u>781,157</u>	<u>976,178</u>
Total Special Assessments Receivable	<u>867,343</u>	<u>998,740</u>
Intergovernmental Receivables	93,978	96,353
Inventories, at Cost	242,372	329,444
Prepaid Items and Deposits	2,148	1,116
TOTAL ASSETS	<u>\$ 9,282,165</u>	<u>\$ 9,776,697</u>

## LIABILITIES AND SUB-FUND BALANCE

LIABILITIES		
Accounts Payable	\$ 849,360	\$ 320,156
Accrued Payroll Liabilities	526,097	-
Deferred Revenue and Deposits	2,422,856	2,436,826
Advances from Other Funds	<u>1,704,949</u>	<u>-</u>
Total Liabilities	<u>5,503,262</u>	<u>2,756,982</u>
SUB-FUND BALANCE		
Reserved for Inventories	242,372	329,444
Reserved for Prepaid Items and Deposits	2,148	1,116
Unreserved, Designated for Bond Rating and Operating Emergencies	3,534,383	6,689,155
Unreserved, Undesignated for Service Area	<u>-</u>	<u>-</u>
Total Sub-Fund Balance	<u>3,778,903</u>	<u>7,019,715</u>
TOTAL LIABILITIES AND SUB-FUND BALANCE	<u>\$ 9,282,165</u>	<u>\$ 9,776,697</u>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-40

ROADS AND DRAINAGE SERVICE AREA  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER  
 FINANCING SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE  
 For The Years Ended December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
REVENUES		
Taxes	\$ 63,807,933	\$ 60,060,632
Special Assessments	221,069	289,054
Licenses and Permits	43,143	55,661
Intergovernmental	1,863,949	1,812,724
Charges for Services	131,326	242,690
Investment Income	39,220	1,942,101
Prior Year Expenditure Recovery	860	175
Other	3,676	3,317
Total Revenues	<u>66,111,176</u>	<u>64,406,354</u>
EXPENDITURES		
Public Services:		
Public Works	4,850,848	4,393,093
Maintenance and Operations	<u>28,222,839</u>	<u>25,194,106</u>
Total Public Services	<u>33,073,687</u>	<u>29,587,199</u>
Debt Service:		
Principal	20,814,130	21,324,000
Interest and Fiscal Charges	<u>15,779,125</u>	<u>14,393,375</u>
Total Debt Service	<u>36,593,255</u>	<u>35,717,375</u>
Total Expenditures	<u>69,666,942</u>	<u>65,304,574</u>
Deficiency of Revenues over Expenditures	<u>(3,555,766)</u>	<u>(898,220)</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Assets	690	598
Insurance Recoveries	-	22,316
Transfers from Other Funds	314,264	3,852
Transfers to Other Funds	-	(110,000)
Net Other Financing Sources (Uses)	<u>314,954</u>	<u>(83,234)</u>
Deficiency of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	<u>(3,240,812)</u>	<u>(981,454)</u>
Sub-Fund Balance, January 1	7,019,715	8,001,169
Sub-Fund Balance, December 31	<u>\$ 3,778,903</u>	<u>\$ 7,019,715</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-41  
(Additional Information)

ROADS AND DRAINAGE SERVICE AREA  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN  
For the Year Ended December 31, 2008

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes:</b>			
Real Property	\$ 56,460,688	\$ 56,131,895	\$ (328,793)
Personal Property	5,849,231	6,355,327	506,096
Motor Vehicle Registration	715,140	673,937	(41,203)
Hotel - Motel	223,540	233,505	9,965
Tax Cost Recoveries	-	2,495	2,495
Penalties and Interest	296,280	410,774	114,494
Total Taxes	<u>63,544,879</u>	<u>63,807,933</u>	<u>263,054</u>
<b>Special Assessments:</b>			
Collections	200,000	154,118	(45,882)
Penalties and Interest	100,000	66,951	(33,049)
Total Special Assessments	<u>300,000</u>	<u>221,069</u>	<u>(78,931)</u>
<b>Licenses and Permits:</b>			
Landscape Plan Reviews	50,000	25,123	(24,877)
Miscellaneous	23,800	18,020	(5,780)
Total Licenses and Permits	<u>73,800</u>	<u>43,143</u>	<u>(30,657)</u>
<b>Intergovernmental:</b>			
Municipal Assistance	302,097	167,460	(134,637)
Electric Co-op Allocation	131,150	132,254	1,104
National Forest Allocation	7,570	-	(7,570)
Traffic Signal Management	1,685,850	1,564,235	(121,615)
Total Intergovernmental	<u>2,126,667</u>	<u>1,863,949</u>	<u>(262,718)</u>
<b>Charges For Services:</b>			
Reimbursed Costs	111,500	131,326	19,826
Investment Income - Short-Term Investments	<u>2,160,889</u>	<u>39,220</u>	<u>(2,121,669)</u>
<b>Other:</b>			
Miscellaneous Non-Operating Income	1,500	3,676	2,176
Prior Year Expenditure Recovery	-	860	860
Total Other	<u>1,500</u>	<u>4,536</u>	<u>3,036</u>
<b>Proceeds from Sale of Assets</b>			
	-	690	690
<b>Transfers from Other Funds:</b>			
Anchorage Roads and Drainage Service Area			
Capital Projects Fund	-	314,264	314,264
Total Transfers from Other Funds	<u>-</u>	<u>314,264</u>	<u>314,264</u>
<b>TOTAL</b>	<u>\$ 68,319,235</u>	<u>\$ 66,426,130</u>	<u>\$ (1,893,105)</u>

EXHIBIT AA-42  
(Additional Information)

ROADS AND DRAINAGE SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES COMPARED WITH BUDGET  
For the Year Ended December 31, 2008

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance Positive (Negative)
	Original	Revised				
<b>Public Services:</b>						
Public Works	\$ 5,150,544	\$ 5,150,544	\$ 4,850,848	\$ -	\$ 4,850,848	\$ 299,696
Maintenance and Operations	26,233,257	28,234,747	28,222,839	-	28,222,839	11,908
Total Public Services	<u>31,383,801</u>	<u>33,385,291</u>	<u>33,073,687</u>	<u>-</u>	<u>33,073,687</u>	<u>311,604</u>
<b>Debt Service:</b>						
Principal	20,802,000	20,802,000	20,814,130	-	20,814,130	(12,130)
Interest and Fiscal Charges	15,645,270	15,934,229	15,779,125	-	15,779,125	155,104
Total Debt Service	<u>36,447,270</u>	<u>36,736,229</u>	<u>36,593,255</u>	<u>-</u>	<u>36,593,255</u>	<u>142,974</u>
<b>TOTAL</b>	<u>\$ 67,831,071</u>	<u>\$ 70,121,520</u>	<u>\$ 69,666,942</u>	<u>\$ -</u>	<u>\$ 69,666,942</u>	<u>\$ 454,578</u>

EXHIBIT AA-43  
(Additional Information)

ROADS AND DRAINAGE SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For the Year Ended December 31, 2008

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Public Works	\$ 3,856,833	\$ 424,720	\$ 212,037	\$ -	\$ 26,345	\$ 1,211,610	\$ (880,697)	\$ 4,850,848
Maintenance and Operations	9,976,211	2,617,313	11,620,983	36,593,255	1,763,205	3,330,717	(1,085,590)	64,816,094
Total Public Services	<u>13,833,044</u>	<u>3,042,033</u>	<u>11,833,020</u>	<u>36,593,255</u>	<u>1,789,550</u>	<u>4,542,327</u>	<u>(1,966,287)</u>	<u>69,666,942</u>
<b>TOTAL</b>	<u>\$ 13,833,044</u>	<u>\$ 3,042,033</u>	<u>\$ 11,833,020</u>	<u>\$ 36,593,255</u>	<u>\$ 1,789,550</u>	<u>\$ 4,542,327</u>	<u>\$ (1,966,287)</u>	<u>\$ 69,666,942</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-44

LIMITED SERVICE AREAS  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

ASSETS		2008	2007
Equity in General Cash Pool		\$ 3,617,556	\$ 4,290,776
Taxes Receivable:			
Delinquent Taxes		174,770	225,729
Penalties and Interest		11,165	26,266
Less: Allowance for Uncollectibles		(689)	(1,485)
Total Net Taxes Receivable		<u>185,246</u>	<u>250,510</u>
Accounts Receivable		12,472	8,875
Intergovernmental Receivables		9,144	8,615
<b>TOTAL ASSETS</b>		<u><u>\$ 3,824,418</u></u>	<u><u>\$ 4,558,776</u></u>
 <b>LIABILITIES AND SUB-FUND BALANCE</b>  			
<b>LIABILITIES</b>			
Accounts Payable		210,800	214,629
Deferred Revenue		146,625	198,547
Total Liabilities		<u>\$ 357,425</u>	<u>\$ 413,176</u>
 <b>SUB-FUND BALANCE</b>			
Unreserved, Designated for Bond Rating and Operating Emergencies		1,154,508	1,283,694
Unreserved, Undesignated for Service Area		<u>2,312,485</u>	<u>2,861,906</u>
Total Sub-Fund Balance		<u>3,466,993</u>	<u>4,145,600</u>
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>		<u><u>\$ 3,824,418</u></u>	<u><u>\$ 4,558,776</u></u>

EXHIBIT AA-45

LIMITED SERVICE AREAS  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER  
FINANCING SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE  
For the Years Ended December 31, 2008 and 2007

	2008	2007
<b>REVENUES</b>		
Taxes	\$ 8,612,742	\$ 8,256,298
Special Assessments	-	30,938
Intergovernmental	32,193	31,812
Investment Income (Loss)	(46,024)	269,528
Charges for Services	32,349	15,908
Other	424	168
Total Revenues	<u>8,631,684</u>	<u>8,604,652</u>
<b>EXPENDITURES</b>		
Public Services:		
Maintenance and Operations	6,272,941	5,344,838
Excess of Revenues over Expenditures	<u>2,358,743</u>	<u>3,259,814</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers from Other Sub-Funds	97,130	96,550
Transfers to Other Sub-Funds	(97,130)	(96,550)
Transfers to CBERRRSA Capital Projects Fund	<u>(3,037,350)</u>	<u>(3,037,350)</u>
Net Other Financing Uses	<u>(3,037,350)</u>	<u>(3,037,350)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(678,607)	222,464
Sub-Fund Balance, January 1	<u>4,145,600</u>	<u>3,923,136</u>
Sub-Fund Balance, December 31	<u><u>\$ 3,466,993</u></u>	<u><u>\$ 4,145,600</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-46  
(Additional Information)

LIMITED SERVICE AREAS  
COMBINED DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN  
For the Year Ended December 31, 2008

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Real Property	\$ 8,332,561	\$ 8,355,441	\$ 22,880
Personal Property	176,525	141,303	(35,222)
Motor Vehicle Registration	69,580	65,571	(4,009)
Penalties and Interest	25,000	50,439	25,439
Tax Cost Recoveries	-	(12)	(12)
Total Taxes	<u>8,603,666</u>	<u>8,612,742</u>	<u>9,076</u>
Investment Income (Loss) - Short-Term Investments	114,180	(46,024)	(160,204)
Intergovernmental:			
Traffic Signal Management	9,970	9,251	(719)
State Municipal Assistance	30,708	22,942	(7,766)
Total Intergovernmental	<u>40,678</u>	<u>32,193</u>	<u>(8,485)</u>
Charges for Services - Reimbursed Cost	15,460	32,349	16,889
Other:			
Prior Year Expenditure Recovery	-	80	80
Miscellaneous Revenue	1,600	344	(1,256)
Total Other	<u>1,600</u>	<u>424</u>	<u>(1,176)</u>
Transfers from Other Sub-Funds	96,550	97,130	580
TOTAL	<u>\$ 8,872,134</u>	<u>\$ 8,728,814</u>	<u>\$ (143,320)</u>

EXHIBIT AA-47  
(Additional Information)

LIMITED SERVICE AREAS  
COMBINED DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET  
For the Year Ended December 31, 2008

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance Positive (Negative)
	Original	Revised				
Public Services:						
Maintenance and Operations	\$ 6,382,066	\$ 7,426,976	\$ 6,272,941	\$ -	\$ 6,272,941	\$ 1,154,035
Transfers to CBERRRSA						
Capital Projects Fund	3,037,350	3,037,350	3,037,350	-	3,037,350	-
Transfers to Other Sub-Funds	96,750	97,210	97,130	-	97,130	80
TOTAL	<u>\$ 9,516,166</u>	<u>\$ 10,561,536</u>	<u>\$ 9,407,421</u>	<u>\$ -</u>	<u>\$ 9,407,421</u>	<u>\$ 1,154,115</u>

EXHIBIT AA-48  
(Additional Information)

LIMITED SERVICE AREAS  
COMBINED DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For the Year Ended December 31, 2008

	Personnel Services	Supplies	Other Services and Charges	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Public Services:							
Maintenance and Operations	\$ 507,545	\$ 288,463	\$ 5,129,807	\$ 12,054	\$ 383,897	\$ (48,825)	\$ 6,272,941
Transfers to CBERRRSA							
Capital Projects Fund	-	-	3,037,350	-	-	-	3,037,350
Transfers to Other Sub-Funds	-	-	97,130	-	-	-	97,130
TOTAL	<u>\$ 507,545</u>	<u>\$ 288,463</u>	<u>\$ 8,264,287</u>	<u>\$ 12,054</u>	<u>\$ 383,897</u>	<u>\$ (48,825)</u>	<u>\$ 9,407,421</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

LIMITED SERVICE AREAS  
COMBINING BALANCE SHEET  
December 31, 2008

	Birch Tree/ Elmore Roads	Section 6/ Campbell Airstrip Roads	Valli Vue Estates Roads	Skyranch Estates Roads	Upper Grover Roads	Raven Woods Bubbling Brook Roads	Mt. Park Estates Roads	Mt. Park/ Robin Hill Roads	Eagle River Chugiak Birchwood Rural Roads	Eaglewood Contributing Roads	Gateway Contributing Roads
<b>ASSETS</b>											
Equity in General Cash Pool	\$ 174,515	\$ 118,622	\$ 363,106	\$ 52,433	\$ 13,047	\$ 35,792	\$ 23,022	\$ 125,190	\$ 1,463,962	\$ 9,382	\$ 83
Taxes Receivable:											
Delinquent Taxes	6,666	1,807	1,334	27	689	-	442	1,743	128,656	604	46
Penalties and Interest	771	250	119	28	91	-	-	212	4,874	5	1
Less: Allowance for Uncollectibles	(27)	(9)	(4)	-	(3)	-	-	(8)	(457)	-	-
Total Net Taxes Receivable	7,410	2,048	1,449	55	777	-	442	1,947	133,073	609	47
Accounts Receivable	-	-	-	-	-	-	-	-	12,472	-	-
Intergovernmental Receivables	-	-	-	-	-	-	-	-	9,144	-	-
<b>TOTAL ASSETS</b>	<b>\$ 181,925</b>	<b>\$ 120,670</b>	<b>\$ 364,555</b>	<b>\$ 52,488</b>	<b>\$ 13,824</b>	<b>\$ 35,792</b>	<b>\$ 23,464</b>	<b>\$ 127,137</b>	<b>\$ 1,618,651</b>	<b>\$ 9,991</b>	<b>\$ 130</b>

LIABILITIES AND SUB-FUND BALANCE

<b>LIABILITIES</b>											
Accounts Payable	\$ 5,469	\$ 4,785	\$ 8,095	\$ 1,468	\$ -	\$ -	\$ 2,386	\$ 6,416	\$ 94,067	\$ -	\$ -
Deferred Revenue	5,122	1,864	240	55	778	-	442	1,942	105,388	449	47
Total Liabilities	10,591	6,649	8,335	1,523	778	-	2,828	8,358	199,455	449	47
<b>SUB-FUND BALANCE</b>											
Unreserved, Designated for Bond Rating and Operating Emergencies	73,968	35,215	30,837	8,606	3,369	4,976	8,753	34,491	591,024	7,720	83
Unreserved, Undesignated for Service Area	97,366	78,806	325,383	42,359	9,677	30,816	11,883	84,288	828,172	1,822	-
Total Sub-Fund Balance	171,334	114,021	356,220	50,965	13,046	35,792	20,636	118,779	1,419,196	9,542	83
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>	<b>\$ 181,925</b>	<b>\$ 120,670</b>	<b>\$ 364,555</b>	<b>\$ 52,488</b>	<b>\$ 13,824</b>	<b>\$ 35,792</b>	<b>\$ 23,464</b>	<b>\$ 127,137</b>	<b>\$ 1,618,651</b>	<b>\$ 9,991</b>	<b>\$ 130</b>

LIMITED SERVICE AREAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, OTHER  
FINANCING SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE  
For the Year Ended December 31, 2008

	Birch Tree/ Elmore Roads	Section 6/ Campbell Airstrip Roads	Valli Vue Estates Roads	Skyranch Estates Roads	Upper Grover Roads	Raven Woods Bubbling Brook Roads	Mt. Park Estates Roads	Mt. Park/ Robin Hill Roads	Eagle River Chugiak Birchwood Rural Roads	Eaglewood Contributing Roads	Gateway Contributing Roads
<b>REVENUES</b>											
Taxes	\$ 264,162	\$ 125,313	\$ 110,791	\$ 31,153	\$ 12,134	\$ 18,065	\$ 30,948	\$ 123,803	\$ 5,913,917	\$ 94,752	\$ 2,019
Intergovernmental	-	-	-	-	-	-	-	-	22,942	-	-
Investment Income (Loss)	(2,327)	(658)	(1,745)	(691)	(210)	(450)	37	(1,710)	(17,397)	(1,173)	(27)
Charges for Services	-	-	-	-	-	-	-	-	32,349	-	-
Other	-	-	112	-	-	-	-	-	-	-	-
Total Revenues	261,835	124,655	109,158	30,462	11,924	17,615	30,985	122,093	5,951,811	93,579	1,992
<b>EXPENDITURES</b>											
Public Services:											
Maintenance and Operations	313,469	143,237	294,308	66,973	15,526	7,655	61,083	125,608	3,148,133	357	183
Excess (Deficiency) of Revenues over Expenditures	(51,634)	(18,582)	(185,150)	(36,511)	(3,602)	9,960	(30,098)	(3,515)	2,803,678	93,222	1,809
<b>OTHER FINANCING SOURCES (USES)</b>											
Transfers from Other Sub-Funds	-	-	-	-	-	-	-	-	97,130	-	-
Transfers to Other Sub-Funds	-	-	-	-	-	-	-	-	-	(95,130)	(2,000)
Transfers to CBERRRSA	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund	-	-	-	-	-	-	-	-	(3,037,350)	-	-
Net Other Financing Uses	-	-	-	-	-	-	-	-	(2,940,220)	(95,130)	(2,000)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(51,634)	(18,582)	(185,150)	(36,511)	(3,602)	9,960	(30,098)	(3,515)	(136,542)	(1,908)	(191)
Sub-Fund Balance, January 1	222,968	132,603	541,370	87,476	16,648	25,832	50,734	122,294	1,555,738	11,450	274
Sub-Fund Balance, December 31	\$ 171,334	\$ 114,021	\$ 356,220	\$ 50,965	\$ 13,046	\$ 35,792	\$ 20,636	\$ 118,779	\$ 1,419,196	\$ 9,542	\$ 83

Lakehill Roads	Totem Roads	Paradise Valley South Roads	SRW Homeowners Roads	Talus West Roads	Upper O'Malley Roads	Bear Valley Roads	Rabbit Creek/View Hts Roads	Villages Scenic Pkwy Roads	Sequoia Estates Roads	Rockhill Roads	South Goldenview Area Roads	Eagle River Street Lts	Total
\$ 106,415	\$ 82,508	\$ 15,707	\$ 11,597	\$ 354,428	\$ 121,211	\$ 41,951	\$ 37,648	\$ 5,190	\$ 4,566	\$ 187,469	\$ 90,158	\$ 179,554	\$ 3,617,556
-	95	404	497	1,263	11,982	650	3,954	359	127	348	11,564	1,513	174,770
-	-	-	121	13	2,542	-	731	199	-	-	1,208	-	11,165
-	-	-	(4)	-	(92)	-	(25)	(7)	-	(1)	(44)	(8)	(689)
-	95	404	614	1,276	14,432	650	4,660	551	127	347	12,728	1,505	185,246
-	-	-	-	-	-	-	-	-	-	-	-	-	12,472
-	-	-	-	-	-	-	-	-	-	-	-	-	9,144
<u>\$ 106,415</u>	<u>\$ 82,603</u>	<u>\$ 16,111</u>	<u>\$ 12,211</u>	<u>\$ 355,704</u>	<u>\$ 135,643</u>	<u>\$ 42,601</u>	<u>\$ 42,308</u>	<u>\$ 5,741</u>	<u>\$ 4,693</u>	<u>\$ 187,816</u>	<u>\$ 102,886</u>	<u>\$ 181,059</u>	<u>\$ 3,824,418</u>

\$ 3,480	\$ -	\$ 1,001	\$ -	\$ -	\$ 33,663	\$ 17,625	\$ 772	\$ 605	\$ 200	\$ 3,548	\$ 3,211	\$ 24,009	\$ 210,800
-	95	-	-	794	13,089	437	3,816	394	127	347	9,863	1,336	146,625
<u>3,480</u>	<u>95</u>	<u>1,001</u>	<u>-</u>	<u>794</u>	<u>46,752</u>	<u>18,062</u>	<u>4,588</u>	<u>999</u>	<u>327</u>	<u>3,895</u>	<u>13,074</u>	<u>25,345</u>	<u>357,425</u>
13,812	8,937	3,552	12,211	24,533	88,891	14,364	22,958	3,910	4,366	12,213	74,380	71,339	1,154,508
89,123	73,571	11,558	-	330,377	-	10,175	14,762	832	-	171,708	15,432	84,375	2,312,485
<u>102,935</u>	<u>82,508</u>	<u>15,110</u>	<u>12,211</u>	<u>354,910</u>	<u>88,891</u>	<u>24,539</u>	<u>37,720</u>	<u>4,742</u>	<u>4,366</u>	<u>183,921</u>	<u>89,812</u>	<u>155,714</u>	<u>3,466,993</u>
<u>\$ 106,415</u>	<u>\$ 82,603</u>	<u>\$ 16,111</u>	<u>\$ 12,211</u>	<u>\$ 355,704</u>	<u>\$ 135,643</u>	<u>\$ 42,601</u>	<u>\$ 42,308</u>	<u>\$ 5,741</u>	<u>\$ 4,693</u>	<u>\$ 187,816</u>	<u>\$ 102,886</u>	<u>\$ 181,059</u>	<u>\$ 3,824,418</u>

Lakehill Roads	Totem Roads	Paradise Valley South Roads	SRW Homeowners Roads	Talus West Roads	Upper O'Malley Roads	Bear Valley Roads	Rabbit Creek/View Hts Roads	Villages Scenic Pkwy Roads	Sequoia Estates Roads	Rockhill Roads	South Goldenview Area Roads	Eagle River Street Lts	Total
\$ 50,354	\$ 32,565	\$ 12,705	\$ 51,564	\$ 90,406	\$ 628,081	\$ 51,585	\$ 82,124	\$ 13,712	\$ 14,402	\$ 45,078	\$ 566,750	\$ 246,359	\$ 8,612,742
-	-	-	-	-	-	-	-	-	-	-	-	9,251	32,193
(1,461)	(929)	(132)	(664)	(3,562)	(2,342)	(739)	(856)	127	1,356	(1,846)	(5,543)	(3,082)	(46,024)
-	-	-	-	-	-	-	-	-	160	-	152	-	32,349
-	-	-	-	-	-	-	-	-	-	-	-	-	424
<u>48,893</u>	<u>31,636</u>	<u>12,573</u>	<u>50,900</u>	<u>86,844</u>	<u>625,739</u>	<u>50,846</u>	<u>81,268</u>	<u>13,839</u>	<u>15,918</u>	<u>43,232</u>	<u>561,359</u>	<u>252,528</u>	<u>8,631,684</u>
38,594	14,226	12,735	46,225	37,333	679,028	50,286	54,272	35,089	169,161	26,905	647,132	285,423	6,272,941
10,299	17,410	(162)	4,675	49,511	(53,289)	560	26,996	(21,250)	(153,243)	16,327	(85,773)	(32,895)	2,358,743
-	-	-	-	-	-	-	-	-	-	-	-	-	97,130
-	-	-	-	-	-	-	-	-	-	-	-	-	(97,130)
-	-	-	-	-	-	-	-	-	-	-	-	-	(3,037,350)
-	-	-	-	-	-	-	-	-	-	-	-	-	(3,037,350)
10,299	17,410	(162)	4,675	49,511	(53,289)	560	26,996	(21,250)	(153,243)	16,327	(85,773)	(32,895)	(678,607)
92,636	65,098	15,272	7,536	305,399	142,180	23,979	10,724	25,992	157,609	167,594	175,585	188,609	4,145,600
<u>\$ 102,935</u>	<u>\$ 82,508</u>	<u>\$ 15,110</u>	<u>\$ 12,211</u>	<u>\$ 354,910</u>	<u>\$ 88,891</u>	<u>\$ 24,539</u>	<u>\$ 37,720</u>	<u>\$ 4,742</u>	<u>\$ 4,366</u>	<u>\$ 183,921</u>	<u>\$ 89,812</u>	<u>\$ 155,714</u>	<u>\$ 3,466,993</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-51

ANCHORAGE METROPOLITAN POLICE SERVICE AREA  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

ASSETS

	<u>2008</u>	<u>2007</u>
Equity in General Cash Pool	\$ 7,950,015	\$ 6,155,673
Taxes Receivable:		
Delinquent Taxes	1,807,831	1,739,558
Penalties and Interest	54,702	145,084
Less: Allowance for Uncollectibles	<u>(11,953)</u>	<u>(15,300)</u>
Total Net Taxes Receivable	<u>1,850,580</u>	<u>1,869,342</u>
Accounts Receivable	1,825,213	1,720,479
Less: Allowance for Uncollectibles	<u>(1,243,048)</u>	<u>(481,243)</u>
Total Net Accounts Receivable	<u>582,165</u>	<u>1,239,236</u>
Intergovernmental Receivables	399,295	271,288
Prepaid Items and Deposits	8,923	5,164
<b>TOTAL ASSETS</b>	<b><u>\$ 10,790,978</u></b>	<b><u>\$ 9,540,703</u></b>

LIABILITIES AND SUB-FUND BALANCE

<b>LIABILITIES</b>		
Accounts Payable	\$ 683,045	\$ 921,358
Accrued Payroll Liabilities	2,498,961	-
Deferred Revenue and Deposits	<u>1,576,677</u>	<u>1,645,190</u>
Total Liabilities	<u>4,758,683</u>	<u>2,566,548</u>
<b>SUB-FUND BALANCE</b>		
Reserved for Prepaid Items and Deposits	8,923	5,164
Unreserved, Designated for Bond Rating and Operating Emergencies	6,023,372	6,968,991
Unreserved, Undesignated for Service Area	-	-
Total Sub-Fund Balance	<u>6,032,295</u>	<u>6,974,155</u>
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>	<b><u>\$ 10,790,978</u></b>	<b><u>\$ 9,540,703</u></b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-52

ANCHORAGE METROPOLITAN POLICE SERVICE AREA  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING  
 USES AND CHANGES IN SUB-FUND BALANCE  
 For the Years Ended December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
REVENUES		
Taxes	\$ 78,279,299	\$ 75,355,271
Intergovernmental	1,393,248	1,185,123
Charges for Services	2,362,593	1,397,127
Fines and Forfeitures	7,317,979	7,297,428
Investment Income (Loss)	(12,521)	1,490,890
Other	610,995	501,783
Total Revenues	<u>89,951,593</u>	<u>87,227,622</u>
EXPENDITURES		
Public Safety:		
Police Services	<u>88,924,782</u>	<u>81,752,182</u>
Debt Service:		
Principal	235,000	219,000
Interest and Fiscal Charges	579,916	1,016,782
Total Debt Service	<u>814,916</u>	<u>1,235,782</u>
Total Expenditures	<u>89,739,698</u>	<u>82,987,964</u>
Excess of Revenues over Expenditures	<u>211,895</u>	<u>4,239,658</u>
OTHER FINANCING USES		
Transfers to Other Funds	<u>(1,153,755)</u>	<u>(1,415,608)</u>
Net Other Financing Uses	<u>(1,153,755)</u>	<u>(1,415,608)</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Uses	<u>(941,860)</u>	<u>2,824,050</u>
Sub-Fund Balance, January 1	6,974,155	4,150,105
Sub-Fund Balance, December 31	<u>\$ 6,032,295</u>	<u>\$ 6,974,155</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-53  
(Additional Information)

ANCHORAGE METROPOLITAN POLICE SERVICE AREA  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2008

	Estimated	Actual	Variance Positive (Negative)
Revenues:			
Taxes:			
Real Property	\$ 70,869,720	\$ 70,606,666	\$ (263,054)
Personal Property	6,070,693	6,496,062	425,369
Motor Vehicle Registration	724,790	683,029	(41,761)
Penalties and Interest	287,460	491,306	203,846
Tax Cost Recoveries	-	2,236	2,236
Total Taxes	<u>77,952,663</u>	<u>78,279,299</u>	<u>326,636</u>
Intergovernmental:			
Municipal Assistance	1,460,215	776,560	(683,655)
Liquor License	399,300	482,650	83,350
Electric Co-op Allocation	132,920	134,038	1,118
Total Intergovernmental	<u>1,992,435</u>	<u>1,393,248</u>	<u>(599,187)</u>
Charges for Services:			
Police Services	185,000	482,295	297,295
DWI Impound Administrative Fees	470,000	636,491	166,491
Incarceration Cost Recovery	400,000	595,692	195,692
Reimbursed Costs	233,000	648,115	415,115
Total Charges for Services	<u>1,288,000</u>	<u>2,362,593</u>	<u>1,074,593</u>
Fines and Forfeitures:			
Traffic Court Fines	3,600,000	1,783,240	(1,816,760)
Trial Court Fines	3,580,000	3,422,703	(157,297)
Counter Fines	2,093,800	1,940,153	(153,647)
Curfew Fines	30,000	24,879	(5,121)
Minor Tobacco Fines	20,000	14,434	(5,566)
Other Fines and Forfeitures	20,000	132,570	112,570
Total Fines and Forfeitures	<u>9,343,800</u>	<u>7,317,979</u>	<u>(2,025,821)</u>
Investment Income (Loss) - Short-Term Investments	<u>1,181,212</u>	<u>(12,521)</u>	<u>(1,193,733)</u>
Other:			
Sale of Found and Forfeited Property	200,000	208,617	8,617
Criminal Rule 8 Collect Costs	170,000	351,430	181,430
DCF WO Recoveries	10,000	-	(10,000)
Building Rental	100,000	-	(100,000)
Miscellaneous	31,130	50,948	19,818
Total Other	<u>511,130</u>	<u>610,995</u>	<u>99,865</u>
<b>TOTAL</b>	<u><b>\$ 92,269,240</b></u>	<u><b>\$ 89,951,593</b></u>	<u><b>\$ (2,317,647)</b></u>

EXHIBIT AA-54  
(Additional Information)

ANCHORAGE METROPOLITAN POLICE SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET  
For the Year Ended December 31, 2008

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance Positive (Negative)
	Original	Revised				
Public Safety:						
Police Services	\$ 86,693,686	\$ 87,895,450	\$ 88,924,782	\$ -	\$ 88,924,782	\$ (1,029,332)
Debt Service:						
Principal	235,000	235,000	235,000	-	235,000	-
Interest and Fiscal Charges	153,600	904,892	579,916	-	579,916	324,976
Total Debt Service	<u>388,600</u>	<u>1,139,892</u>	<u>814,916</u>	<u>-</u>	<u>814,916</u>	<u>324,976</u>
Transfers to Other Funds:						
State Grants Fund	114,962	114,962	88,152	-	88,152	26,810
Federal Grants Fund	79,889	79,889	82,264	-	82,264	(2,375)
Police/Fire Retiree Medical Liability Fund	953,190	953,190	953,190	-	953,190	-
Areawide Capital Projects Fund	30,149	30,149	30,149	-	30,149	-
Total Transfers to Other Funds	<u>1,178,190</u>	<u>1,178,190</u>	<u>1,153,755</u>	<u>-</u>	<u>1,153,755</u>	<u>24,435</u>
<b>TOTAL</b>	<u><b>\$ 88,260,476</b></u>	<u><b>\$ 90,213,532</b></u>	<u><b>\$ 90,893,453</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 90,893,453</b></u>	<u><b>\$ (679,921)</b></u>



ANCHORAGE METROPOLITAN POLICE SERVICE AREA  
 DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS  
 CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
 For the Year Ended December 31, 2008

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Public Safety:								
Police Services	\$ 65,307,942	\$ 2,315,609	\$ 11,836,314	\$ 814,916	\$ 654,168	\$ 13,231,281	\$ (4,420,532)	\$ 89,739,698
Transfers to Other Funds:								
State Grants Fund	-	-	88,152	-	-	-	-	88,152
Federal Grants Fund	-	-	82,264	-	-	-	-	82,264
Police/Fire Retiree Medical Liability Fund	-	-	953,190	-	-	-	-	953,190
Areawide Capital Projects Fund	-	-	30,149	-	-	-	-	30,149
Total Transfers to Other Funds	-	-	1,153,755	-	-	-	-	1,153,755
<b>TOTAL</b>	<b>\$ 65,307,942</b>	<b>\$ 2,315,609</b>	<b>\$ 12,990,069</b>	<b>\$ 814,916</b>	<b>\$ 654,168</b>	<b>\$ 13,231,281</b>	<b>\$ (4,420,532)</b>	<b>\$ 90,893,453</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 PARKS AND RECREATION SERVICE AREA  
 COMPARATIVE BALANCE SHEETS  
 December 31, 2008 and 2007

EXHIBIT AA-56

ASSETS	2008	2007
Equity in General Cash Pool	\$ 1,502,836	\$ 1,495,004
Taxes Receivable:		
Delinquent Taxes	411,739	351,663
Penalties and Interest	38,377	52,107
Less: Allowance for Uncollectibles	(3,595)	(3,814)
Total Net Taxes Receivable	446,521	399,956
Accounts Receivable	338,678	12,512
Less: Allowance for Uncollectibles	(1,042)	(1,186)
Total Net Accounts Receivable	337,636	11,326
Intergovernmental Receivables	24,434	23,021
Loan to Hilltop Ski Area	-	34,527
<b>TOTAL ASSETS</b>	<b>\$ 2,311,427</b>	<b>\$ 1,963,834</b>

LIABILITIES AND SUB-FUND BALANCE		
<b>LIABILITIES</b>		
Accounts Payable	\$ 514,359	\$ 321,554
Accrued Payroll Liabilities	263,049	-
Deferred Revenue	341,504	306,190
Total Liabilities	1,118,912	627,744
<b>SUB-FUND BALANCE</b>		
Reserved for Encumbrances	44,307	-
Reserved for Long-Term Loans	-	34,527
Unreserved, Designated for Bond Rating and Operating Emergencies	1,148,208	1,301,563
Unreserved, Undesignated for Service Area	-	-
Total Sub-Fund Balance	1,192,515	1,336,090
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>	<b>\$ 2,311,427</b>	<b>\$ 1,963,834</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-57

PARKS AND RECREATION SERVICE AREA  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER  
 FINANCING SOURCES AND CHANGES IN SUB-FUND BALANCE  
 For the Years Ended December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
REVENUES		
Taxes	\$ 17,665,942	\$ 15,444,397
Intergovernmental	362,847	303,165
Charges for Services	2,141,451	1,981,855
Investment Income (Loss)	(14,831)	238,395
Other	7,863	16,107
Total Revenues	<u>20,163,272</u>	<u>17,983,919</u>
EXPENDITURES		
Public Services:		
Economic and Community Development	17,661,912	15,618,589
Total Public Services	<u>17,661,912</u>	<u>15,618,589</u>
Debt Service:		
Principal	1,435,742	1,319,000
Interest and Fiscal Charges	1,223,090	1,137,017
Total Debt Service	<u>2,658,832</u>	<u>2,456,017</u>
Total Expenditures	<u>20,320,744</u>	<u>18,074,606</u>
Deficiency of Revenues over Expenditures	<u>(157,472)</u>	<u>(90,687)</u>
OTHER FINANCING SOURCES		
Insurance Proceeds	4,523	-
Proceeds from Sale of Assets	6,474	575
Transfers from Other Funds	2,900	225
Net Other Financing Sources	<u>13,897</u>	<u>800</u>
Deficiency of Revenues and Other Financing Sources over Expenditures	<u>(143,575)</u>	<u>(89,887)</u>
Sub-Fund Balance, January 1	1,336,090	1,425,977
Sub-Fund Balance, December 31	<u>\$ 1,192,515</u>	<u>\$ 1,336,090</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-58  
(Additional Information)

PARKS AND RECREATION SERVICE AREA  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2008

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes:</b>			
Real Property	\$ 15,686,000	\$ 15,627,382	\$ (58,618)
Personal Property	1,479,022	1,599,446	120,424
Motor Vehicle Registration	185,930	175,218	(10,712)
Hotel - Motel	149,030	155,575	6,545
Penalties and Interest	76,460	108,321	31,861
Total Taxes	<u>17,576,442</u>	<u>17,665,942</u>	<u>89,500</u>
<b>Intergovernmental:</b>			
Federal Grant- Direct	50,000	-	(50,000)
Municipal Assistance	711,378	328,460	(382,918)
Electric Co-op Allocation	34,100	34,387	287
Total Intergovernmental	<u>795,478</u>	<u>362,847</u>	<u>(432,631)</u>
<b>Charges for Services:</b>			
Aquatics	950,850	1,000,494	49,644
Recreation Centers and Programs	604,270	285,407	(318,863)
Parks & Recreation	393,270	252,841	(140,429)
Sports and Parks Activities	160,000	482,824	322,824
Camping Fees	110,000	96,611	(13,389)
Golf Fees	25,000	23,274	(1,726)
Total Charges for Services	<u>2,243,390</u>	<u>2,141,451</u>	<u>(101,939)</u>
Investment Income (Loss) - Short Term Investments	654,844	(14,831)	(669,675)
<b>Other:</b>			
Prior Year Expenditure Recovery	-	6,508	6,508
Cash Over & Short	-	(26)	(26)
Miscellaneous	-	1,381	1,381
Total Other	<u>-</u>	<u>7,863</u>	<u>7,863</u>
Insurance Recoveries	-	4,523	4,523
<b>Transfers from Other Funds:</b>			
Anchorage Parks and Recreation	-	2,900	2,900
Service Area Capital Projects Fund	-	6,474	6,474
Proceeds from Sale of Assets	-	6,474	6,474
<b>TOTAL</b>	<u>\$ 21,270,154</u>	<u>\$ 20,177,169</u>	<u>\$ (1,092,985)</u>

EXHIBIT AA-59  
(Additional Information)

PARKS AND RECREATION SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES COMPARED WITH BUDGET  
For the Year Ended December 31, 2008

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance Positive (Negative)
	Original	Revised				
<b>Public Services:</b>						
Economic and Community Development	\$ 17,813,018	\$ 18,067,392	\$ 17,661,912	\$ 44,307	\$ 17,706,219	\$ 361,173
<b>Debt Service:</b>						
Principal	1,438,000	1,438,000	1,435,742	-	1,435,742	2,258
Interest and Fiscal Charges	1,134,760	1,250,344	1,223,090	-	1,223,090	27,254
Total Debt Service	<u>2,572,760</u>	<u>2,688,344</u>	<u>2,658,832</u>	<u>-</u>	<u>2,658,832</u>	<u>29,512</u>
<b>TOTAL</b>	<u>\$ 20,385,778</u>	<u>\$ 20,755,736</u>	<u>\$ 20,320,744</u>	<u>\$ 44,307</u>	<u>\$ 20,365,051</u>	<u>\$ 390,685</u>

EXHIBIT AA-60  
(Additional Information)

PARKS AND RECREATION SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For the Year Ended December 31, 2008

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
<b>Public Services:</b>								
Economic and Community Development	\$ 9,348,750	\$ 738,330	\$ 4,011,827	\$ 2,658,832	\$ 175,920	\$ 3,880,738	\$ (493,653)	\$ 20,320,744
<b>TOTAL</b>	<u>\$ 9,348,750</u>	<u>\$ 738,330</u>	<u>\$ 4,011,827</u>	<u>\$ 2,658,832</u>	<u>\$ 175,920</u>	<u>\$ 3,880,738</u>	<u>\$ (493,653)</u>	<u>\$ 20,320,744</u>

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MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-61

EAGLE RIVER-CHUGIAK PARKS AND RECREATIONAL SERVICE AREA  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

ASSETS		
	2008	2007
Equity in General Cash Pool	\$ 1,558,188	\$ 2,589,456
Taxes Receivable:		
Delinquent Taxes	89,205	109,425
Penalties and Interest	13,807	20,618
Less: Allowance for Uncollectibles	<u>(727)</u>	<u>(1,190)</u>
Total Net Taxes Receivable	<u>102,285</u>	<u>128,853</u>
Accounts Receivable	14,293	-
Prepaid Items and Deposits	490	-
<b>TOTAL ASSETS</b>	<u><b>\$ 1,675,256</b></u>	<u><b>\$ 2,718,309</b></u>

LIABILITIES AND SUB-FUND BALANCE

<b>LIABILITIES</b>		
Accounts Payable	\$ 70,347	\$ 43,577
Deferred Revenue	85,488	108,571
Total Liabilities	<u>155,835</u>	<u>152,148</u>
<b>SUB-FUND BALANCE</b>		
Reserved for Prepaid Items and Deposits	490	-
Unreserved, Designated for Bond Rating and Operating Emergencies	444,812	452,953
Unreserved, Undesignated for Service Area	<u>1,074,119</u>	<u>2,113,208</u>
Total Sub-Fund Balance	<u>1,519,421</u>	<u>2,566,161</u>
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>	<u><b>\$ 1,675,256</b></u>	<u><b>\$ 2,718,309</b></u>

EXHIBIT AA-62

EAGLE RIVER-CHUGIAK PARKS AND RECREATIONAL SERVICE AREA  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING  
USES AND CHANGES IN SUB-FUND BALANCE  
For the Years Ended December 31, 2008 and 2007

	2008	2007
<b>REVENUES</b>		
Taxes	\$ 3,722,362	\$ 3,673,388
Intergovernmental	34,775	31,289
Charges for Services	382,327	365,225
Investment Income (Loss)	(5,619)	169,977
Other	<u>3,945</u>	<u>4,924</u>
Total Revenues	<u>4,137,790</u>	<u>4,244,803</u>
<b>EXPENDITURES</b>		
Public Services:		
Economic and Community Development	2,173,983	2,015,217
Total Public Services	<u>2,173,983</u>	<u>2,015,217</u>
Debt Service:		
Principal	197,400	189,000
Interest and Fiscal Charges	<u>173,277</u>	<u>173,131</u>
Total Debt Service	<u>370,677</u>	<u>362,131</u>
Total Expenditures	<u>2,544,660</u>	<u>2,377,348</u>
Excess of Revenues over Expenditures	1,593,130	1,867,455
<b>OTHER FINANCING USES</b>		
Transfers to Other Funds	<u>(2,639,870)</u>	<u>(1,639,870)</u>
Net Other Financing Uses	<u>(2,639,870)</u>	<u>(1,639,870)</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Uses	<u>(1,046,740)</u>	<u>227,585</u>
Sub-Fund Balance, January 1	2,566,161	2,338,576
Sub-Fund Balance, December 31	<u><b>\$ 1,519,421</b></u>	<u><b>\$ 2,566,161</b></u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-63  
(Additional Information)

EAGLE RIVER-CHUGIAK PARKS AND RECREATIONAL SERVICE AREA  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2008

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes:</b>			
Real Property	\$ 3,618,492	\$ 3,618,177	\$ (315)
Personal Property	100,004	81,967	(18,037)
Penalties and Interest	11,340	22,218	10,878
Total Taxes	<u>3,729,836</u>	<u>3,722,362</u>	<u>(7,474)</u>
<b>Intergovernmental:</b>			
Municipal Assistance	71,350	34,775	(36,575)
Total Intergovernmental	<u>71,350</u>	<u>34,775</u>	<u>(36,575)</u>
<b>Charges for Services:</b>			
Aquatics	250,000	217,992	(32,008)
Recreation Centers and Programs	92,000	109,723	17,723
Sports and Parks Activities	25,000	34,412	9,412
Reimbursed Costs	20,000	20,200	200
Total Charges for Services	<u>387,000</u>	<u>382,327</u>	<u>(4,673)</u>
Investment Income (Loss) - Short-Term Investments	137,240	(5,619)	(142,859)
<b>Other:</b>			
Cash Over and Short	-	(10)	(10)
Miscellaneous Revenues	-	3,955	3,955
Total Other	<u>-</u>	<u>3,945</u>	<u>3,945</u>
<b>TOTAL</b>	<u>\$ 4,325,426</u>	<u>\$ 4,137,790</u>	<u>\$ (187,636)</u>

EXHIBIT AA-64  
(Additional Information)

EAGLE RIVER-CHUGIAK PARKS AND RECREATIONAL SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET  
For the Year Ended December 31, 2008

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance Positive (Negative)
	Original	Revised				
<b>Public Services:</b>						
Economic and Community Development	\$ 2,297,867	\$ 2,315,863	\$ 2,173,983	\$ -	\$ 2,173,983	\$ 141,880
<b>Debt Service:</b>						
Principal	199,000	199,000	197,400	-	197,400	1,600
Interest and Fiscal Charges	169,050	170,680	173,277	-	173,277	(2,597)
Total Debt Service	<u>368,050</u>	<u>369,680</u>	<u>370,677</u>	<u>-</u>	<u>370,677</u>	<u>(997)</u>
<b>Transfers to Other Funds:</b>						
Eagle River-Chugiak Parks and Recreation						
Service Area Capital Projects Fund	1,639,870	1,639,870	1,639,870	-	1,639,870	-
Areawide Capital Projects Fund	-	1,000,000	1,000,000	-	1,000,000	-
Total Transfers to Other Funds	<u>1,639,870</u>	<u>2,639,870</u>	<u>2,639,870</u>	<u>-</u>	<u>2,639,870</u>	<u>-</u>
<b>TOTAL</b>	<u>\$ 4,305,787</u>	<u>\$ 5,325,413</u>	<u>\$ 5,184,530</u>	<u>\$ -</u>	<u>\$ 5,184,530</u>	<u>\$ 140,883</u>

EXHIBIT AA-65  
(Additional Information)

EAGLE RIVER-CHUGIAK PARKS AND RECREATIONAL SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For the Year Ended December 31, 2008

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Actual on GAAP Basis
<b>Public Services:</b>							
Economic and Community Development	\$ 1,142,379	\$ 89,362	\$ 469,650	\$ 370,677	\$ 14,753	\$ 457,839	\$ 2,544,660
<b>Transfers to Other Funds:</b>							
Eagle River-Chugiak Parks and Recreation							
Service Area Capital Projects Fund	-	-	1,639,870	-	-	-	1,639,870
Areawide Capital Projects Fund	-	-	1,000,000	-	-	-	1,000,000
Total Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>2,639,870</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,639,870</u>
<b>TOTAL</b>	<u>\$ 1,142,379</u>	<u>\$ 89,362</u>	<u>\$ 3,109,520</u>	<u>\$ 370,677</u>	<u>\$ 14,753</u>	<u>\$ 457,839</u>	<u>\$ 5,184,530</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-66

BUILDING SAFETY SERVICE AREA  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

ASSETS	2008	2007
Equity in General Cash Pool	\$ -	\$ 4,149,159
Taxes Receivable:		
Delinquent Taxes	2,045	1,788
Penalties and Interest	4,108	4,113
Less: Allowance for Uncollectibles	(144)	(144)
Total Net Taxes Receivable	6,009	5,757
Accounts Receivable	22,965	39,416
Less: Allowance for Uncollectibles	(479)	(135)
Total Net Accounts Receivable	22,486	39,281
Prepaid Items and Deposits	644	3,178
<b>TOTAL ASSETS</b>	<b>\$ 29,139</b>	<b>\$ 4,197,375</b>

LIABILITIES AND SUB-FUND BALANCE

<b>LIABILITIES</b>		
Accounts Payable	\$ 37,622	\$ 43,163
Accrued Payroll Liabilities	263,049	-
Due to Areawide	135,346	-
Deferred Revenue and Deposits	334,509	288,518
Total Liabilities	770,526	331,681
<b>SUB-FUND BALANCE</b>		
Reserved for Encumbrances	12,443	-
Reserved for Prepaid Items and Deposits	644	3,178
Unreserved, Designated for Bond Rating	-	563,903
Unreserved, Undesignated for Service Area	(754,474)	3,298,613
Total Sub-Fund Balance	(741,387)	3,865,694
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>	<b>\$ 29,139</b>	<b>\$ 4,197,375</b>

EXHIBIT AA-67

BUILDING SAFETY SERVICE AREA  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN SUB-FUND BALANCE  
For the Years Ended December 31, 2008 and 2007

	2008	2007
<b>REVENUES</b>		
Taxes	\$ 270	\$ 45
Licenses and Permits	5,884,816	6,975,769
Intergovernmental	179,828	156,643
Charges for Services	(581,485)	(506,119)
Investment Income (Loss)	(1,383)	365,592
Other	1,119	(105)
Total Revenues	5,483,165	6,991,825
<b>EXPENDITURES</b>		
Public Services:		
Public Works	10,090,246	9,069,978
Deficiency of Revenues over Expenditures	(4,607,081)	(2,078,153)
Sub-Fund Balance, January 1	3,865,694	5,943,847
Sub-Fund Balance, December 31	<b>\$ (741,387)</b>	<b>\$ 3,865,694</b>



MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-68  
(Additional Information)

BUILDING SAFETY SERVICE AREA  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2008

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Real Property	\$ -	\$ 1	\$ 1
Personal Property	-	268	268
Penalties and Interest	-	1	1
Total Taxes	-	270	270
Licenses and Permits:			
Mechanical Licenses and Exams	60,000	71,241	11,241
Local Business Licenses	280,000	224,444	(55,556)
Building Permit Plan Reviews	1,694,740	1,634,924	(59,816)
Building and Grading Permits	4,254,787	2,156,820	(2,097,967)
Electrical Permits	775,000	675,660	(99,340)
Mechanical, Gas and Plumbing Permits	900,000	753,597	(146,403)
Sign Permits	12,000	28,464	16,464
Elevator Permits	220,000	307,177	87,177
Mobile Home and Park Permits	5,000	4,000	(1,000)
Miscellaneous Permits	15,000	28,489	13,489
Total Licenses and Permits	8,216,527	5,884,816	(2,331,711)
Intergovernmental:			
Municipal Assistance	380,728	179,828	(200,900)
Total Intergovernmental	380,728	179,828	(200,900)
Charges for Services:			
Sale of Publications	40,000	27,246	(12,754)
Demolition Services	-	1,649	1,649
Copier Fees	7,000	2,764	(4,236)
Reimbursed Cost	-	(613,144)	(613,144)
Total Charges for Services	47,000	(581,485)	(628,485)
Investment Income (Loss) - Short-Term Investments	296,180	(1,383)	(297,563)
Other:			
Appeal Receipts	1,000	-	(1,000)
Miscellaneous	-	1,119	1,119
Total Other	1,000	1,119	119
TOTAL	\$ 8,941,435	\$ 5,483,165	\$ (3,458,270)

EXHIBIT AA-69  
(Additional Information)

BUILDING SAFETY SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES COMPARED WITH BUDGET  
For the Year Ended December 31, 2008

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance Positive (Negative)
	Original	Revised				
Public Services:						
Public Works	\$ 9,181,270	\$ 10,749,270	\$ 10,090,246	\$ 12,443	\$ 10,102,689	\$ 646,581
TOTAL	\$ 9,181,270	\$ 10,749,270	\$ 10,090,246	\$ 12,443	\$ 10,102,689	\$ 646,581

EXHIBIT AA-70  
(Additional Information)

BUILDING SAFETY SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For the Year Ended December 31, 2008

	Personnel Services	Supplies	Other Services and Charges	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Public Services:							
Public Works	\$ 6,737,638	\$ 108,422	\$ 1,616,252	\$ 20,690	\$ 2,724,152	\$ (1,116,908)	\$ 10,090,246
TOTAL	\$ 6,737,638	\$ 108,422	\$ 1,616,252	\$ 20,690	\$ 2,724,152	\$ (1,116,908)	\$ 10,090,246

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-71

PUBLIC FINANCE AND INVESTMENT  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

ASSETS		
	2008	2007
Equity in General Cash Pool	\$ 431,372	\$ 2,321,954
Receivables	26,538	48,810
Due from Component Unit - Anchorage School District	26,179	19,269
Interfund Receivables	2,748	-
Advances to Other Funds	1,704,949	-
<b>TOTAL ASSETS</b>	<b><u>\$ 2,191,786</u></b>	<b><u>\$ 2,390,033</u></b>
LIABILITIES AND SUB-FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 153,636	\$ 150,237
Deferred Revenue and Deposits	363,437	363,436
Total Liabilities	<u>517,073</u>	<u>513,673</u>
SUB-FUND BALANCE		
Unreserved, Designated for Bond Rating	113,991	124,072
Unreserved, Undesignated	1,560,722	1,752,288
Total Sub-Fund Balance	<u>1,674,713</u>	<u>1,876,360</u>
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>	<b><u>\$ 2,191,786</u></b>	<b><u>\$ 2,390,033</u></b>

EXHIBIT AA-72

PUBLIC FINANCE AND INVESTMENT  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND OTHER FINANCING  
USES AND CHANGES IN SUB-FUND BALANCE  
For The Years Ended December 31, 2008 and 2007

	2008	2007
REVENUES		
Intergovernmental	\$ 18,467	\$ 10,815
Charges for Services	515,013	711,688
Investment Income (Loss)	(10,558)	129,242
Other	858,784	662,968
Total Revenues	<u>1,381,706</u>	<u>1,514,713</u>
EXPENDITURES		
General Government:		
Finance	1,333,353	1,013,160
Total Expenditures	<u>1,333,353</u>	<u>1,013,160</u>
Excess of Revenues over Expenditures	<u>48,353</u>	<u>501,553</u>
OTHER FINANCING USES		
Transfers to Other Funds	(250,000)	-
Net Other Financing Uses	<u>(250,000)</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Uses	(201,647)	501,553
Sub-Fund Balance, January 1	1,876,360	1,374,807
Sub-Fund Balance, December 31	<b><u>\$ 1,674,713</u></b>	<b><u>\$ 1,876,360</u></b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-73  
(Additional Information)

PUBLIC FINANCE AND INVESTMENT  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2008

	Estimated	Actual	Variance Positive (Negative)
Intergovernmental:			
Municipal Assistance	\$ 35,782	\$ 18,467	\$ (17,315)
Total Intergovernmental	<u>35,782</u>	<u>18,467</u>	<u>(17,315)</u>
Charges for Services:			
School District Service Fees	90,400	313,017	222,617
Reimbursed Cost	323,353	201,996	(121,357)
Total Charges for Services	<u>413,753</u>	<u>515,013</u>	<u>101,260</u>
Other:			
Miscellaneous	916,318	858,784	(57,534)
Total Other	<u>916,318</u>	<u>858,784</u>	<u>(57,534)</u>
Investment Income (Loss) - Short-Term Investments	27,190	(10,558)	(37,748)
TOTAL	<u>\$ 1,393,043</u>	<u>\$ 1,381,706</u>	<u>\$ (11,337)</u>

EXHIBIT AA-74  
(Additional Information)

PUBLIC FINANCE AND INVESTMENT  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET  
For the Year Ended December 31, 2008

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance Positive (Negative)
	Original	Revised				
General Government:						
Finance	\$ 1,393,032	\$ 1,393,032	\$ 1,333,353	\$ -	\$ 1,333,353	\$ 59,679
Transfer to Other Funds:						
Capital Projects Fund	-	250,000	250,000	-	250,000	-
TOTAL	<u>\$ 1,393,032</u>	<u>\$ 1,643,032</u>	<u>\$ 1,583,353</u>	<u>\$ -</u>	<u>\$ 1,583,353</u>	<u>\$ 59,679</u>

EXHIBIT AA-75  
(Additional Information)

PUBLIC FINANCE AND INVESTMENT  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For the Year Ended December 31, 2008

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Actual on GAAP Basis
Finance	\$ 442,666	\$ 884	\$ 669,500	\$ -	\$ 2,700	\$ 217,603	\$ 1,333,353
Transfer to Other Funds:							
Capital Projects Fund	-	-	250,000	-	-	-	250,000
TOTAL	<u>\$ 442,666</u>	<u>\$ 884</u>	<u>\$ 919,500</u>	<u>\$ -</u>	<u>\$ 2,700</u>	<u>\$ 217,603</u>	<u>\$ 1,583,353</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
POLICE AND FIRE RETIREE MEDICAL TRUST FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

EXHIBIT AA-76

	2008	2007
<b>ASSETS</b>		
Equity in General Cash Pool	\$ 13,279	\$ 13,197
<b>TOTAL ASSETS</b>	<b>\$ 13,279</b>	<b>\$ 13,197</b>
 <b>LIABILITIES AND SUB-FUND BALANCE</b>		
<b>SUB-FUND BALANCE</b>		
Unreserved:		
Designated for Bond Rating	\$ 419	\$ 39
Undesignated	12,860	13,158
<b>TOTAL SUB-FUND BALANCE</b>	<b>\$ 13,279</b>	<b>\$ 13,197</b>

EXHIBIT AA-77

POLICE AND FIRE RETIREE MEDICAL TRUST FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN SUB-FUND BALANCE  
For The Years Ended December 31, 2008 and 2007

	2008	2007
<b>REVENUES</b>		
Intergovernmental	\$ 5,231	\$ 4,816
Investment Income (Loss)	(149)	470
<b>Total Revenues</b>	<b>5,082</b>	<b>5,286</b>
<b>EXPENDITURES</b>		
General Government:		
Employee Relations	5,000	4,945
<b>Total Expenditures</b>	<b>5,000</b>	<b>4,945</b>
<b>Excess of Revenues over Expenditures</b>	<b>82</b>	<b>341</b>
Sub-Fund Balance, January 1,	13,197	12,856
Sub-Fund Balance, December 31	<b>\$ 13,279</b>	<b>\$ 13,197</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-78  
(Additional Information)

POLICE AND FIRE RETIREE MEDICAL TRUST FUND  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2008

	Estimated	Actual	Variance Positive (Negative)
Intergovernmental:			
Municipal Assistance	\$ 9,996	\$ 5,231	\$ (4,765)
Total Intergovernmental	9,996	5,231	(4,765)
Investment (Loss) - Short-Term Investments	610	(149)	(759)
TOTAL	<u>\$ 10,606</u>	<u>\$ 5,082</u>	<u>\$ (5,524)</u>

EXHIBIT AA-79  
(Additional Information)

POLICE AND FIRE RETIREE MEDICAL TRUST FUND  
DETAIL SCHEDULE OF EXPENDITURES COMPARED WITH BUDGET  
For the Year Ended December 31, 2008

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance Positive (Negative)
	Original	Revised				
General Government:						
Employee Relations	\$ 10,227	\$ 10,227	\$ 5,000	\$ -	\$ 5,000	\$ 5,227

EXHIBIT AA-80  
(Additional Information)

POLICE AND FIRE RETIREE MEDICAL TRUST FUND  
DETAIL SCHEDULE OF EXPENDITURES ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For the Year Ended December 31, 2008

	Personnel Services	Supplies	Other Services and Charges	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Employee Relations	\$ 110,461	\$ 317	\$ 15,779	\$ -	\$ 5,421	\$ (126,978)	\$ 5,000

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-81

PUBLIC EMPLOYEES' RETIREMENT SYSTEM ON-BEHALF PAYMENTS FROM THE STATE OF ALASKA  
 COMPARATIVE STATEMENTS OF REVENUES AND EXPENDITURES  
 For the Years Ended December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
REVENUES		
Intergovernmental	\$ 11,878,387	\$ -
Total Revenues	<u>11,878,387</u>	<u>-</u>
EXPENDITURES		
Current:		
General Government:		
Assembly	74,296	-
Equal Rights Commission	32,477	-
Internal Audit	19,303	-
Office of the Mayor	41,756	-
Municipal Attorney	250,366	-
Municipal Manager	287,693	-
Finance	461,763	-
Information Technology	442,486	-
Employee Relations	101,807	-
Purchasing	63,648	-
Heritage Land Bank	32,674	-
Administration	53,529	-
Total General Government	<u>1,861,798</u>	<u>-</u>
Public Safety:		
Health and Human Services	548,336	-
Fire Services	2,246,644	-
Police Services	2,761,092	-
Total Public Safety	<u>5,556,072</u>	<u>-</u>
Public Services:		
Economic and Community Development	663,964	-
Public Transportation	601,192	-
Public Works	2,706,374	-
Maintenance and Operations	488,987	-
Total Public Services	<u>4,460,517</u>	<u>-</u>
Total Expenditures	<u>11,878,387</u>	<u>-</u>
Excess of Revenues over Expenditures	<u>-</u>	<u>-</u>
Sub-Fund Balance, January 1	-	-
Sub-Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>

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MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-1

HERITAGE LAND BANK FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

ASSETS	2008	2007
Equity in General Cash Pool	\$ 715,027	\$ 1,540,752
Special Assessments Receivable:		
Current	167	167
Deferred	558	558
Total Special Assessments Receivable	725	725
Due from Component Units:		
Long Term Loan to Anchorage Community Development Authority	808,000	808,000
Total Due from Component Units	808,000	808,000
<b>TOTAL ASSETS</b>	<b>\$ 1,523,752</b>	<b>\$ 2,349,477</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 1,322	\$ 2,494
Customer Deposits	-	8,000
Deferred Revenue	808,725	808,725
Total Liabilities	810,047	819,219
<b>FUND BALANCE</b>		
Unreserved, Undesignated	713,705	1,530,258
Total Fund Balance	713,705	1,530,258
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 1,523,752</b>	<b>\$ 2,349,477</b>

EXHIBIT BB-2

HERITAGE LAND BANK FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
For The Years Ended December 31, 2008 and 2007

	2008	2007
<b>REVENUES</b>		
Intergovernmental	\$ 24,205	\$ 16,143
Investment Income (Loss)	(5,762)	121,996
Other	326,691	153,358
Total Revenues	345,134	291,497
<b>EXPENDITURES</b>		
General Government:		
Land Management	1,026,189	858,697
Deficiency of Revenues over Expenditures	(681,055)	(567,200)
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers to Other Funds	(1,257,786)	(1,014,000)
Land Sales	1,122,288	846,414
Net Other Financing Sources (Uses)	(135,498)	(167,586)
Deficiency of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(816,553)	(734,786)
Fund Balance, January 1	1,530,258	2,265,044
Fund Balance, December 31	<b>\$ 713,705</b>	<b>\$ 1,530,258</b>



MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-3  
(Additional Information)

HERITAGE LAND BANK FUND  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND LAND SALES  
For The Year Ended December 31, 2008

	Estimated	Actual	Variance Positive (Negative)
Intergovernmental:			
State of Alaska:			
Municipal Assistance	\$ 45,615	\$ 24,205	\$ (21,410)
Total Intergovernmental	45,615	24,205	(21,410)
Investment Income:			
Short-Term Investments	115,590	(5,762)	(121,352)
Total Investment Income (Loss)	115,590	(5,762)	(121,352)
Other:			
Miscellaneous Permits	2,500	24,351	21,851
Reimbursed Costs	2,500	(3)	(2,503)
Pipe Right Of Way Fee	50,000	109,200	59,200
Lease and Rental	30,000	187,482	157,482
Lease-State Land Conveyance	5,000	5,592	592
Miscellaneous	-	69	69
Total Other	90,000	326,691	236,691
Land Sales:			
State Land Block	10,000	897,488	887,488
Other	969,840	224,800	(745,040)
Total Land Sales	979,840	1,122,288	142,448
<b>TOTAL</b>	<b>\$ 1,231,045</b>	<b>\$ 1,467,422</b>	<b>\$ 236,377</b>

EXHIBIT BB-4  
(Additional Information)

HERITAGE LAND BANK FUND  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET  
For The Year Ended December 31, 2008

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance Positive (Negative)
	Original	Revised				
General Government:						
Land Management	\$ 1,170,042	\$ 1,231,042	\$ 1,026,189	\$ -	\$ 1,026,189	\$ 204,853
Transfer to Other Funds:						
Transfers to Heritage Land Bank						
Capital Projects Fund	-	1,257,786	1,257,786	-	1,257,786	-
Total Transfers to Other Funds	-	1,257,786	1,257,786	-	1,257,786	-
<b>TOTAL</b>	<b>\$ 1,170,042</b>	<b>\$ 2,488,828</b>	<b>\$ 2,283,975</b>	<b>\$ -</b>	<b>\$ 2,283,975</b>	<b>\$ 204,853</b>

EXHIBIT BB-5  
(Additional Information)

HERITAGE LAND BANK FUND  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For The Year Ended December 31, 2008

	Personnel Services	Supplies	Other Services and Charges	Capital Outlay	Charges From Other Departments	Actual on GAAP Basis
General Government:						
Land Management	\$ 577,058	\$ 6,337	\$ 71,792	\$ 20,894	\$ 350,108	\$ 1,026,189
Transfer to Other Funds:						
Transfers to Heritage Land Bank						
Capital Projects Fund	-	-	1,257,786	-	-	1,257,786
Total Transfers to Other Funds	-	-	1,257,786	-	-	1,257,786
<b>TOTAL</b>	<b>\$ 577,058</b>	<b>\$ 6,337</b>	<b>\$ 1,329,578</b>	<b>\$ 20,894</b>	<b>\$ 350,108</b>	<b>\$ 2,283,975</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-6

POLICE INVESTIGATIONS FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

ASSETS		2008	2007
Cash		\$ 16,106	\$ 23,527
Equity in General Cash Pool		1,546,955	2,154,295
<b>TOTAL ASSETS</b>		<u>\$ 1,563,061</u>	<u>\$ 2,177,822</u>
LIABILITIES AND FUND BALANCE			
<b>LIABILITIES</b>			
Accounts Payable		\$ 66,524	\$ 160,319
<b>FUND BALANCE</b>			
Reserved for Encumbrances		37,092	3,465
Unreserved, Undesignated		1,459,445	2,014,038
Total Fund Balance		<u>1,496,537</u>	<u>2,017,503</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<u>\$ 1,563,061</u>	<u>\$ 2,177,822</u>

EXHIBIT BB-7

POLICE INVESTIGATIONS FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
For the Years Ended December 31, 2008 and 2007

	2008	2007
<b>REVENUES</b>		
Fines and Forfeitures	\$ 274,758	\$ 1,240,150
Investment Income (Loss)	(11,832)	115,549
Other	4,006	19,772
Total Revenues	<u>266,932</u>	<u>1,375,471</u>
<b>EXPENDITURES</b>		
Public Safety:		
Police Services	787,898	505,823
Excess (Deficiency) of Revenues over Expenditures	<u>(520,966)</u>	<u>869,648</u>
Fund Balance, January 1	2,017,503	1,147,855
Fund Balance, December 31	<u>\$ 1,496,537</u>	<u>\$ 2,017,503</u>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-8

STATE GRANTS FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

ASSETS		
	2008	2007
Equity in General Cash Pool	\$ 6,703,848	\$ 8,057,970
Intergovernmental Receivables	6,174,851	3,018,271
Prepaid Items and Deposits	2,510	2,510
<b>TOTAL ASSETS</b>	<b>\$ 12,881,209</b>	<b>\$ 11,078,751</b>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 679,418	\$ 1,007,922
Accrued Payroll Liabilities	263,049	-
Deferred Revenue	420,807	433,459
Total Liabilities	1,363,274	1,441,381
FUND BALANCE		
Reserved for Encumbrances	2,189,439	3,189,111
Reserved for Prepaid Items and Deposits	2,510	2,510
Unreserved, Undesignated	9,325,986	6,445,749
Total Fund Balance	11,517,935	9,637,370
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 12,881,209</b>	<b>\$ 11,078,751</b>

EXHIBIT BB-9

STATE GRANTS FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES  
AND CHANGES IN FUND BALANCE  
For the Years Ended December 31, 2008 and 2007

	2008	2007
REVENUES		
Intergovernmental	\$ 17,161,103	\$ 17,572,011
Investment Income (Loss)	(11,054)	74,208
Total Revenues	17,150,049	17,646,219
EXPENDITURES		
General Government:		
Municipal Attorney	115,830	103,916
Municipal Manager	16,128	41,330
Emergency Management	242,014	2,965,126
Education	1,282,293	1,047,904
Non-Departmental	(1,690,546)	(404,686)
Total General Government	(34,281)	3,753,590
Public Safety:		
Health and Human Services	7,508,193	7,329,516
Fire and Rescue Operations	105,875	380,398
Police Services	774,183	660,972
Total Public Safety	8,388,251	8,370,886
Public Services:		
Economic and Community Development	3,136,264	1,575,713
Public Transportation	2,353,834	1,775,929
Public Works	1,907,152	2,187,948
Maintenance and Operations	100,952	-
Total Public Services	7,498,202	5,539,590
Total Expenditures	15,852,172	17,664,066
Excess (Deficiency) of Revenues over Expenditures	1,297,877	(17,847)
OTHER FINANCING SOURCES		
Transfers from Other Funds	582,688	629,976
Net Other Financing Sources	582,688	629,976
Excess of Revenues and Other Financing Sources over Expenditures	1,880,565	612,129
Fund Balance, January 1	9,637,370	9,025,241
Fund Balance, December 31	<b>\$ 11,517,935</b>	<b>\$ 9,637,370</b>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-10

FEDERAL GRANTS FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

ASSETS		2008	2007
Equity in General Cash Pool		\$ -	\$ 320,413
Investments		435,778	1,022,105
Accounts Receivable		6,022,146	5,041,267
Intergovernmental		6,138,681	4,790,286
<b>TOTAL ASSETS</b>		<u>\$ 12,596,605</u>	<u>\$ 11,174,071</u>
LIABILITIES AND FUND BALANCE			
LIABILITIES			
Accounts Payable		\$ 779,655	\$ 211,973
Accrued Payroll Liabilities		131,524	-
Due to Areawide		1,146,575	-
Deferred Revenue		6,307,970	4,965,511
Total Liabilities		<u>8,365,724</u>	<u>5,177,484</u>
FUND BALANCE			
Reserved for Encumbrances		3,202,483	3,077,406
Reserved for Long-Term Loans		4,344,600	4,953,914
Unreserved, Undesignated		(3,316,202)	(2,034,733)
Total Fund Balance		<u>4,230,881</u>	<u>5,996,587</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<u>\$ 12,596,605</u>	<u>\$ 11,174,071</u>

EXHIBIT BB-11

FEDERAL GRANTS FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING  
SOURCES AND CHANGES IN FUND BALANCE  
For the Years Ended December 31, 2008 and 2007

	2008	2007
REVENUES		
Intergovernmental	\$ 9,376,995	\$ 9,267,575
Investment Income (Loss)	(130,060)	423,595
Other	(101,013)	922,753
Total Revenues	<u>9,145,922</u>	<u>10,613,923</u>
EXPENDITURES		
Public Safety:		
Health and Human Services	3,960,427	4,331,967
Fire and Rescue Operations	1,220,150	1,429,204
Police Services	1,096,803	771,070
Total Public Safety	<u>6,277,380</u>	<u>6,532,241</u>
Public Services:		
Public Transportation	357,825	358,202
Economic and Community Development	4,579,278	3,798,909
Public Works	224,991	848,165
Total Public Services	<u>5,162,094</u>	<u>5,005,276</u>
Total Expenditures	<u>11,439,474</u>	<u>11,537,517</u>
Deficiency of Revenues over Expenditures	<u>(2,293,552)</u>	<u>(923,594)</u>
OTHER FINANCING SOURCES		
Transfers from Other Funds	527,846	724,644
Deficiency of Revenues and Other Financing Sources over Expenditures	<u>(1,765,706)</u>	<u>(198,950)</u>
Fund Balance, January 1	5,996,587	6,195,537
Fund Balance, December 31	<u>\$ 4,230,881</u>	<u>\$ 5,996,587</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-12  
(Additional Information)

FEDERAL GRANTS FUND  
SCHEDULE OF CHANGES IN FUND BALANCE RESERVED FOR LONG-TERM LOANS  
For the Year Ended December 31, 2008

	<u>Anchor</u>	<u>Rental Rehabilitation</u>	<u>CDBG Rehabilitation</u>	<u>Minor Repair</u>	<u>Home Rehab</u>	<u>Total</u>
Fund Balance Reserved for Long-Term Loans, January 1	\$ 2,808,077	\$ 11,317	\$ 1,348,068	\$ 433,918	\$ 352,534	\$ 4,953,914
Deduct:						
Repayments of Loans	(25,790)	-	(29,720)	-	-	(55,510)
Write-Offs and Other Adjustments of Loans	(398,487)	-	-	(229,328)	(18,989)	(646,804)
Add:						
Disbursements for New Loans	<u>93,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>93,000</u>
<b>FUND BALANCE RESERVED FOR LONG-TERM LOANS, DECEMBER 31</b>	<b><u>\$ 2,476,800</u></b>	<b><u>\$ 11,317</u></b>	<b><u>\$ 1,318,348</u></b>	<b><u>\$ 204,590</u></b>	<b><u>\$ 333,545</u></b>	<b><u>\$ 4,344,600</u></b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 MISCELLANEOUS OPERATIONAL GRANTS FUND  
 COMPARATIVE BALANCE SHEETS  
 December 31, 2008 and 2007

EXHIBIT BB-13

	2008	2007
<b>ASSETS</b>		
Equity in General Cash Pool	\$ 957,549	\$ 910,962
Accounts Receivable	36,690	36,690
Interest Receivable	-	-
Investments	-	-
<b>TOTAL ASSETS</b>	<b>\$ 994,239</b>	<b>\$ 947,652</b>

<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 86,717	\$ 27,627
Deferred Credits	36,690	36,690
<b>Total Liabilities</b>	<b>123,407</b>	<b>64,317</b>
<b>FUND BALANCE</b>		
Reserved for Encumbrances	112,161	46,315
Unreserved, Undesignated	758,671	837,020
<b>Total Fund Balance</b>	<b>870,832</b>	<b>883,335</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 994,239</b>	<b>\$ 947,652</b>

MISCELLANEOUS OPERATIONAL GRANTS FUND  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE  
 For the Years Ended December 31, 2008 and 2007

EXHIBIT BB-14

	2008	2007
<b>REVENUES</b>		
Investment Income (Loss)	\$ (7,848)	\$ 57,266
Contributions and Donations	367,921	240,410
Other	501	-
<b>Total Revenues</b>	<b>360,574</b>	<b>297,676</b>
<b>EXPENDITURES</b>		
General Government:		
Office of the Mayor	9,318	22,536
Public Safety:		
Health and Human Services	83,647	50,906
Police Services	97,395	2,372
<b>Total Public Safety</b>	<b>181,042</b>	<b>53,278</b>
Public Services:		
Economic and Community Development	184,217	81,598
<b>Total Public Services</b>	<b>184,217</b>	<b>81,598</b>
<b>Total Expenditures</b>	<b>374,577</b>	<b>157,412</b>
Excess (Deficiencies) of Revenues over Expenditures	<b>(14,003)</b>	<b>140,264</b>
<b>OTHER FINANCING SOURCES</b>		
Transfers from Other Funds	1,500	-
Net other Financing Sources	1,500	-
Excess of Revenues and Other Financing Sources over Expenditures	<b>(12,503)</b>	<b>140,264</b>
Fund Balance, January 1	883,335	743,071
Fund Balance, December 31	<b>\$ 870,832</b>	<b>\$ 883,335</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-15

OTHER RESTRICTED RESOURCES FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

ASSETS		
	2008	2007
Equity in General Cash Pool	\$ -	\$ -
Special Assessments Receivable	49,402	66,814
Special Assessments - Deferred	99	99
<b>TOTAL ASSETS</b>	<b>\$ 49,501</b>	<b>\$ 66,913</b>

LIABILITIES AND FUND BALANCE

<b>LIABILITIES</b>		
Due to Areawide General Fund	\$ 63,922	\$ 67,846
Accounts Payable	11,373	-
Total Liabilities	75,295	67,846
<b>FUND BALANCE</b>		
Unreserved, Undesignated	(25,794)	(933)
Total Fund Balance	(25,794)	(933)
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 49,501</b>	<b>\$ 66,913</b>

EXHIBIT BB-16

OTHER RESTRICTED RESOURCES FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
For the Years Ended December 31, 2008 and 2007

	2008	2007
<b>REVENUES</b>		
Special Assessments	\$ 747,569	\$ 699,731
Investment Loss	(3,330)	(19,501)
Other	28,350	19,242
Total Revenues	772,589	699,472
<b>EXPENDITURES</b>		
General Government:		
Non - Departmental	797,450	696,255
Total Expenditures	797,450	696,255
Excess (Deficiency) of Revenues over Expenditures	(24,861)	3,217
Fund Balance, January 1	(933)	(4,150)
Fund Balance, December 31	<b>\$ (25,794)</b>	<b>\$ (933)</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 CONVENTION CENTER OPERATING RESERVE FUND  
 COMPARATIVE BALANCE SHEETS  
 December 31, 2008 and 2007

EXHIBIT BB-17

	2008	2007
<b>ASSETS</b>		
Equity in General Cash Pool	\$ 2,544,380	\$ 2,124,487
Accounts Receivable	1,899,330	1,776,141
Less: Allowance for Uncollectibles	(19,396)	(186,370)
Total Net Accounts Receivable	1,879,934	1,589,771
Prepaid Items and Deposits	1,000,000	1,000,000
<b>TOTAL ASSETS</b>	<b>\$ 5,424,314</b>	<b>\$ 4,714,258</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 988,202	\$ 825,312
Interfund Payable	50,057	-
Total Liabilities	1,038,259	825,312
<b>FUND BALANCE</b>		
Reserved for Prepaid Items and Deposits	1,000,000	1,000,000
Unreserved, Undesignated	3,386,055	2,888,946
Total Fund Balance	4,386,055	3,888,946
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 5,424,314</b>	<b>\$ 4,714,258</b>

EXHIBIT BB-18

CONVENTION CENTER OPERATING RESERVE FUND  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING USES  
 AND CHANGES IN FUND BALANCE  
 For The Years Ended December 31, 2008 and 2007

	2008	2007
<b>REVENUES</b>		
Taxes	\$ 12,855,890	\$ 11,702,733
Investment Income (Loss)	(135,686)	212,461
Total Revenues	12,720,204	11,915,194
<b>EXPENDITURES</b>		
Public Services:		
Economic and Community Development	4,945,703	9,848,503
Excess of Revenues over Expenditures	7,774,501	2,066,691
<b>OTHER FINANCING USES</b>		
Transfer to CIVICVentures	7,277,392	-
Net Other Financing Uses	7,277,392	-
Excess of Revenues Over Expenditures and Other Financing Uses	497,109	2,066,691
Fund Balance, January 1	3,888,946	1,822,255
Fund Balance, December 31	<b>\$ 4,386,055</b>	<b>\$ 3,888,946</b>



MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-19  
(Additional Information)

CONVENTION CENTER OPERATING RESERVE FUND  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For The Year Ended December 31, 2008

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Hotel - Motel	\$ 13,165,100	\$ 12,804,583	\$ (360,517)
Penalties and Interest	38,790	51,307	12,517
Total Taxes	13,203,890	12,855,890	(348,000)
Investment Income:			
Short-Term Investments	-	(135,686)	(135,686)
Total Investment Income (Loss)	-	(135,686)	(135,686)
TOTAL	\$ 13,203,890	\$ 12,720,204	\$ (483,686)

EXHIBIT BB-20  
(Additional Information)

CONVENTION CENTER OPERATING RESERVE FUND  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET  
For The Year Ended December 31, 2008

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance Positive (Negative)
	Original	Revised				
Public Services:						
Economic and Community Development	\$ 12,926,630	\$ 11,753,890	\$ 4,945,703	\$ -	\$ 4,945,703	\$ 6,808,187
Transfer to CIVICVentures	-	1,450,000	7,277,392	-	7,277,392	(5,827,392)
TOTAL	\$ 12,926,630	\$ 13,203,890	\$ 12,223,095	\$ -	\$ 12,223,095	\$ 980,795

EXHIBIT BB-21  
(Additional Information)

CONVENTION CENTER OPERATING RESERVE FUND  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For The Year Ended December 31, 2008

	Personnel Services	Supplies	Other Services and Charges	Capital Outlay	Charges from Other Departments	Actual on GAAP Basis
Economic and Community Development	\$ -	\$ -	\$ 4,945,703	\$ -	\$ -	\$ 4,945,703
Transfer to CIVICVentures	-	-	7,277,392	-	-	7,277,392
TOTAL	\$ -	\$ -	\$ 12,223,095	\$ -	\$ -	\$ 12,223,095

MUNICIPALITY OF ANCHORAGE, ALASKA

ELECTRIC UTILITY FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

ASSETS		
	2008	2007
<b>CURRENT ASSETS</b>		
Cash	\$ 1,600	\$ 1,600
Equity in General Cash Pool	11,080,187	18,458,116
Interest Receivable	424,634	457,988
Accounts Receivable:		
Utility Customers Less Allowance for Uncollectibles of \$93,583 in 2008 and \$80,819 in 2007	19,650,578	10,191,075
Other Receivables Less Allowance for Uncollectibles of \$83,875 in 2008 and \$47,693 in 2007	2,044,075	3,624,891
Net Accounts Receivable	21,694,653	13,815,966
Unbilled Reimbursable Projects	203,778	28,876
Inventory of Materials and Supplies, at Average Cost	22,735,241	17,143,128
Total Current Assets	56,140,093	49,905,674
<b>RESTRICTED ASSETS</b>		
Current:		
Customer Deposits	1,202,234	1,093,868
Equity in Construction Cash Pool	-	11,022,952
Revenue Bond Debt Service Accounts	2,193,273	1,826,329
Revenue Bond Operations and Maintenance Accounts	8,000,000	6,950,000
Future Natural Gas Purchases	3,786,722	1,911,260
Future Natural Gas Purchases or BRU Construction	40,742,727	16,681,798
Non-Current:		
Revenue Bond Reserve Investments	26,143,690	27,275,837
Total Restricted Assets	82,068,646	66,762,044
<b>DEFERRED CHARGES AND OTHER ASSETS</b>		
Current:		
Miscellaneous Deferred Charges and Other Assets	177,584	187,160
Non-Current:		
Long-Term Notes Receivable	4,116,253	3,923,402
Miscellaneous Deferred Charges and Other Assets	2,510,483	2,880,971
Unamortized Debt Expense	1,065,200	1,304,056
Total Deferred Charges and Other Assets	7,869,520	8,295,589
<b>PLANT</b>		
Plant in Service, at Cost	575,714,104	554,783,253
Less: Accumulated Depreciation and Depletion	(234,210,639)	(223,649,570)
Net Plant in Service	341,503,465	331,133,683
Other Electric Plant Less Amortization of \$9,089,542 in 2008 and \$8,685,740 in 2007	3,024,528	3,428,330
Construction Work in Progress	15,182,911	13,145,714
Net Plant	359,710,904	347,707,727
<b>TOTAL ASSETS</b>	<b>\$ 505,789,163</b>	<b>\$ 472,671,034</b>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-1

ELECTRIC UTILITY FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

	2008	2007
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 15,634,511	\$ 4,688,968
Accrued Expenses	163,854	102,779
Compensated Absences Payable	2,004,853	2,047,130
Accrued Payroll Liabilities	920,670	-
Accrued Interest Payable	833,501	912,215
Total Current Liabilities	<u>19,557,389</u>	<u>7,751,092</u>
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Accounts Payable	-	3,738
Customer Deposits Payable	1,202,234	1,093,868
Customer Advances For Construction	502,983	10,646
Total Liabilities Payable From Restricted Assets	<u>1,705,217</u>	<u>1,108,252</u>
DEFERRED LIABILITIES		
Contributions In Aid of Construction (Net of Amortization)	30,671,798	29,022,056
Other Deferred Credits and Regulatory Liabilities	70,731,758	43,458,540
Total Deferred Credits	<u>101,403,556</u>	<u>72,480,596</u>
NON-CURRENT LIABILITIES		
Revenue Bonds Payable		
Payable After One Year	144,490,000	161,760,000
Plus: Unamortized Premium	6,330,157	7,551,893
Less: Unamortized Discount	(43,211)	(49,315)
Deferred Loss on Refunding	(8,641,155)	(10,639,218)
Net Revenue Bonds Payable After One Year	<u>142,135,791</u>	<u>158,623,360</u>
Payable Within One Year	17,270,000	17,295,000
Total Revenue Bonds Payable	<u>159,405,791</u>	<u>175,918,360</u>
Net Pension Obligation	-	801,565
Net Other Postemployment Benefits Obligation	-	119,420
Total Non-Current Liabilities	<u>159,405,791</u>	<u>176,839,345</u>
Total Liabilities	<u>282,071,953</u>	<u>258,179,285</u>
NET ASSETS		
Invested in Capital Assets, Net of Related Debt	169,633,315	142,767,311
Restricted for Debt Service	27,503,462	28,189,951
Restricted for Capital Projects	-	15,632,892
Unrestricted	26,580,433	27,901,595
Total Net Assets	<u>223,717,210</u>	<u>214,491,749</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 505,789,163</u>	<u>\$ 472,671,034</u>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-2

ELECTRIC UTILITY FUND  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
 For the Years Ended December 31, 2008 and 2007

	2008	2007
OPERATING REVENUES:		
Residential Sales	\$ 15,375,276	\$ 13,945,048
Commercial and Industrial Sales	62,405,290	54,864,868
Military Sales	10,607,417	8,189,652
Sales for Resale	16,137,134	16,275,894
Other Operating Revenues	2,682,686	5,234,168
Total Operating Revenues	<u>107,207,803</u>	<u>98,509,630</u>
OPERATING EXPENSES:		
Operations:		
Production	36,251,077	30,645,002
Transmission	512,068	703,652
Distribution	8,893,177	7,784,220
Customer Service and Sales	3,499,192	3,355,697
Administrative and General	9,551,094	8,622,162
Total Operations	<u>58,706,608</u>	<u>51,110,733</u>
Taxes Other than Income	<u>587,813</u>	<u>418,056</u>
Depreciation and Amortization:		
Non-Contributed Plant	25,528,952	25,479,767
Other Electric Plant	403,802	403,802
Plant Acquisition Adjustment	-	111,184
Total Depreciation and Amortization	<u>25,932,754</u>	<u>25,994,753</u>
Regulatory Credits	<u>(6,872,354)</u>	<u>(12,231,777)</u>
Total Operating Expenses	<u>78,354,821</u>	<u>65,291,765</u>
Net Operating Income	<u>28,852,982</u>	<u>33,217,865</u>
NON-OPERATING REVENUES:		
Investment Income:		
Short-Term Investments	325,235	4,871,865
Restricted Investments	19,787	610,882
Total Investment Income	<u>345,022</u>	<u>5,482,747</u>
Other	<u>494,080</u>	<u>464,625</u>
Total Non-Operating Revenues	<u>839,102</u>	<u>5,947,372</u>
NON-OPERATING EXPENSES:		
Interest:		
Long-Term Obligations	10,558,085	11,615,238
Other	1,239,931	1,128,301
Total Interest	<u>11,798,016</u>	<u>12,743,539</u>
Allowance for Funds Used During Construction	(570,753)	(1,631,778)
Amortization of Deferred Charges	238,856	289,712
Other	506,664	701,709
Total Non-Operating Expenses	<u>11,972,783</u>	<u>12,103,182</u>
Total Non-Operating Loss	<u>(11,133,681)</u>	<u>(6,155,810)</u>
TRANSFERS		
Municipal Service Assessments	(4,314,224)	(3,671,080)
Dividend	(5,192,306)	(5,969,152)
Transfer to the Miscellaneous Grant Fund	(1,500)	-
Transfer from Medical/Dental Self-Insurance Fund	93,205	-
Total Transfers	<u>(9,414,825)</u>	<u>(9,640,232)</u>
Special Item-NPO/OPEB Write-Off	920,985	-
Change in Net Assets	9,225,461	17,421,823
Net Assets, Beginning	214,491,749	197,069,926
Net Assets, Ending	<u>\$ 223,717,210</u>	<u>\$ 214,491,749</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
ELECTRIC UTILITY FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
For the Years Ended December 31, 2008 and 2007

EXHIBIT EE-3

	2008	2007
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers	\$ 136,193,316	\$ 122,318,384
Payments to Vendors	(35,701,328)	(52,272,403)
Payments to Employees	(23,463,414)	(20,680,293)
Internal Activity - Payments Made to Other Funds	(1,922,132)	(1,861,978)
Internal Activity - Payments Received from Other Funds	641,777	3,498,539
Net Cash Provided by Operating Activities	75,748,219	51,002,249
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Transfers to Other Funds	(9,700,880)	(9,875,196)
Transfer from Other Fund	93,205	-
Net Cash Used by Non-Capital and Related Financing Activities	(9,607,675)	(9,875,196)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Principal Payments on Long-Term Obligations	(17,295,000)	(17,725,000)
Interest Payments on Long-Term Obligations	(10,946,579)	(12,027,979)
Acquisition and Construction of Capital Assets	(33,384,851)	(47,647,151)
Capital Contributions - Customers	1,140,600	4,011,923
Capital Contributions - Intergovernmental	780,765	10,823
Grant Proceeds - Intergovernmental Agencies	444,119	4,593,412
Cost Recovery - Transformer Sale	818,420	-
Net Cash Used by Capital and Related Financing Activities	(58,442,526)	(68,783,972)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Investments	(26,221,189)	(17,537,759)
Investment Income Received	230,656	5,629,002
Net Cash Used by Investing Activities	(25,990,533)	(11,908,757)
Net Decrease in Cash	(18,292,515)	(39,565,676)
Cash, Beginning of Year	30,576,536	70,142,212
Cash, End of Year	\$ 12,284,021	\$ 30,576,536
<b>CASH AND CASH EQUIVALENTS</b>		
Cash	\$ 1,600	\$ 1,600
Equity in General Cash Pool	11,080,187	18,458,116
Customer Deposits	1,202,234	1,093,868
Construction Cash	-	11,022,952
Cash and Cash Equivalents, End of Year	\$ 12,284,021	\$ 30,576,536
<b>RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Operating Income	\$ 28,852,982	\$ 33,217,865
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	25,932,754	25,994,753
Allowance for Uncollectible Accounts	48,946	(69,617)
Miscellaneous Non-Operating Revenue	494,080	464,625
Miscellaneous Non-Operating Expense	(506,664)	(701,709)
Special Item - NPO/OPEB Write-Off	920,985	-
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(7,927,633)	(267,930)
Unbilled Reimbursable Projects	(174,902)	(19,621)
Inventories	(5,592,113)	(3,178,994)
Deferred Charges and Other Assets	380,064	(1,531,229)
Net Pension and Other Post Employment Benefits Obligation	(920,985)	302,893
Accounts Payable and Accrued Expenses	5,488,392	(17,204,726)
Deferred Credits and Other Regulatory Liabilities	27,273,217	14,044,356
Customer Deposits and Deposits for Construction	600,703	(108,035)
Compensated Absences Payable	(42,277)	59,618
Accrued Payroll Liabilities	920,670	-
Net Cash Provided by Operating Activities	\$ 75,748,219	\$ 51,002,249
<b>Non-Cash Investing, Capital and Financing Activities</b>		
Capital Purchases on Account	\$ 5,514,488	\$ 2,281,223
Portion of Plant From AFUDC	570,753	1,631,778
Total Noncash Investing, Capital and Financial Activities	\$ 6,085,241	\$ 3,913,001

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-4

ELECTRIC UTILITY FUND  
 DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
 For the Year Ended December 31, 2008

	Estimated	Actual	Variance Favorable (Unfavorable)
Residential Sales	\$ 16,968,000	\$ 15,375,276	\$ (1,592,724)
Commercial and Industrial	68,423,000	62,405,290	(6,017,710)
Public Street Lighting	1,202,000	1,157,113	(44,887)
Military Sales	11,209,000	10,607,417	(601,583)
Sales for Resale	12,927,000	16,137,134	3,210,134
Electric Property Rental	162,000	125,151	(36,849)
Other Operating Revenue	599,000	617,513	18,513
Other Utility Operating Income	538,000	621,037	83,037
Cost of Power Adjustment	-	161,872	161,872
Investment Income - Short-Term Investments	3,826,000	325,235	(3,500,765)
Investment Income - Restricted for Construction	150,000	19,787	(130,213)
Other Non-Operating Revenue	342,500	494,080	151,580
Transfer from Other Fund	93,500	93,205	(295)
Special Item	6,531,000	920,985	(5,610,015)
<b>Total</b>	<b>\$ 122,971,000</b>	<b>\$ 109,061,095</b>	<b>\$ (13,909,905)</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-5  
(Additional Information)

ELECTRIC UTILITY FUND  
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS  
For the Year Ended December 31, 2008

	Authorizations	Actual	Variance Favorable (Unfavorable)
Power Production Expense			
Steam Power Generation			
Operation	\$ 1,994,000	\$ 1,585,409	\$ 408,591
Maintenance	1,085,000	916,280	168,720
Hydraulic Power Generation			
Operation	40,000	76,088	(36,088)
Maintenance	324,000	514,667	(190,667)
Gas Turbine Power Generation			
Operation	7,637,000	8,254,635	(617,635)
Maintenance	3,522,000	3,846,168	(324,168)
Other Power Supply Generation	6,536,000	6,478,044	57,956
Gas Production	12,792,000	14,579,786	(1,787,786)
Total Power Production Expense	<u>33,930,000</u>	<u>36,251,077</u>	<u>(2,321,077)</u>
Transmission Expense			
Operation	769,000	469,222	299,778
Maintenance	24,000	42,846	(18,846)
Total Transmission Expense	<u>793,000</u>	<u>512,068</u>	<u>280,932</u>
Distribution Expense			
Operation	5,604,000	5,923,308	(319,308)
Maintenance	3,433,000	2,969,869	463,131
Total Distribution Expense	<u>9,037,000</u>	<u>8,893,177</u>	<u>143,823</u>
Customer Accounts Expense	3,353,000	3,183,504	169,496
Customer Service and Information Expense	364,000	271,210	92,790
Sales Expense	75,000	44,478	30,522
Administrative and General Expense			
Operation	10,135,000	8,342,225	1,792,775
Maintenance	1,045,000	1,208,869	(163,869)
Total Administrative and General Expense	<u>11,180,000</u>	<u>9,551,094</u>	<u>1,628,906</u>
Taxes Other than Income	400,000	587,813	(187,813)
Depreciation	28,426,000	25,528,952	2,897,048
Amortization	404,000	403,802	198
Regulatory Credits	(3,752,000)	(6,872,354)	3,120,354
Interest on Long-Term Obligations	13,917,000	10,558,085	3,358,915
Other Interest	1,102,000	1,239,931	(137,931)
Allowance for Funds Used During Construction	(329,000)	(570,753)	241,753
Amortization of Deferred Charges	378,000	238,856	139,144
Other Non-Operating Expense	598,500	506,664	91,836
Transfers to Other Funds - Municipal Service Assessment	3,883,000	4,314,224	(431,224)
Transfer to the Miscellaneous Grant Fund	1,500	1,500	-
<b>TOTAL</b>	<u><u>\$ 103,761,000</u></u>	<u><u>\$ 94,643,328</u></u>	<u><u>\$ 9,117,672</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA

ELECTRIC UTILITY FUND  
 DETAIL SCHEDULE OF PLANT, DEPRECIATION, DEPLETION AND AMORTIZATION  
 For the Year Ended December 31, 2008  
 (In Thousands)

	PLANT			
	Balance 01/01/08	Additions	Retirements	Balance 12/31/08
<b>ELECTRIC PLANT IN SERVICE</b>				
Miscellaneous Intangible Plant	\$ 2,851	\$ 942	\$ 1,801	\$ 1,992
Steam Production				
Structures and Improvements	3,087	51	-	3,138
Boiler Plant Equipment	13,322	(344)	210	12,768
Engines and Engine-Driven Generators	2,342	1,661	-	4,003
Turbo Generator Units	5,027	(2,847)	-	2,180
Accessory Electric Equipment	1,524	497	-	2,021
Miscellaneous Power Plant Equipment	585	29	-	614
	<u>25,887</u>	<u>(953)</u>	<u>210</u>	<u>24,724</u>
Hydraulic Production				
Water, Wheels, Turbines and Generators	4,968	3	-	4,971
Miscellaneous Power Plant Equipment	203	13	-	216
	<u>5,171</u>	<u>16</u>	<u>-</u>	<u>5,187</u>
Other Production				
Land and Land Rights	92	-	-	92
Structures and Improvements	14,957	705	4	15,658
Fuel Holders, Producers and Access	5,847	(19)	-	5,828
Prime Movers	75,532	(503)	4,151	70,878
Generators	17,002	8,146	617	24,531
Accessory Electric Equipment	11,024	1,833	109	12,748
Miscellaneous Power Equipment	1,667	232	160	1,739
	<u>126,121</u>	<u>10,394</u>	<u>5,041</u>	<u>131,474</u>
Transmission Plant				
Land and Land Rights	2,062	(100)	-	1,962
Structures and Improvements	602	484	-	1,086
Station Equipment	20,297	(4,361)	-	15,936
Towers and Fixtures	6,108	(749)	-	5,359
Poles and Fixtures	2,673	17	45	2,645
Overhead Conductors and Devices	5,232	(288)	47	4,897
Roads and Trails	526	(62)	-	464
	<u>37,500</u>	<u>(5,059)</u>	<u>92</u>	<u>32,349</u>
Distribution Plant				
Land and Land Rights	2,534	(1)	-	2,533
Structures and Improvements	8,065	-	-	8,065
Station Equipment	21,728	3,971	-	25,699
Poles, Towers and Fixtures	5,554	138	107	5,585
Overhead Conductors and Devices	6,935	317	117	7,135
Underground Conduit	34,590	2,734	74	37,250
Underground Conductors and Devices	58,496	2,527	462	60,561
Line Transformers	18,268	978	216	19,030
Services	8,914	325	80	9,159
Meters	5,189	246	388	5,047
Street Lighting System	4,911	28	49	4,890
	<u>175,184</u>	<u>11,263</u>	<u>1,493</u>	<u>184,954</u>
General Plant				
Land and Land Rights	2,008	-	-	2,008
Structures and Improvements	6,234	30	33	6,231
Office Furniture and Fixtures	5,040	1,583	2,305	4,318
Transportation Equipment	3,288	660	179	3,769
Stores Equipment	263	2	2	263
Tools and Work Equipment	1,724	90	248	1,566
Laboratory Equipment	1,896	131	655	1,372
Power Operated Equipment	4,341	172	84	4,429
Communication Equipment	12,655	1,938	4,600	9,993
Miscellaneous Equipment	1,602	(1,235)	106	261
Other Tangible Property	150	-	150	-
	<u>39,201</u>	<u>3,371</u>	<u>8,362</u>	<u>34,210</u>
<b>TOTAL ELECTRIC PLANT IN SERVICE</b>	<b>411,915</b>	<b>19,974</b>	<b>16,999</b>	<b>414,890</b>
<b>GAS PLANT IN SERVICE</b>				
Natural Gas Production and Gathering Plant				
Producing Leasehold	120,254	-	-	120,254
Field Measuring & Regulating	5	-	-	5
Misc Intangible-Plant	9	8	-	17
Producing Gas Wells - Well Construction	6,676	11,427	-	18,103
Producing Gas Wells - Well Equipment	1,306	5,798	-	7,104
Field Lines	291	1,196	-	1,487
Field Compressor Station Equipment	14,050	(516)	-	13,534
Purification Equipment	164	32	-	196
Other Equipment	7	-	-	7
Transportation	43	11	-	54
Power Operated Equipment	32	-	-	32
Communication Equipment	31	-	-	31
	<u>142,868</u>	<u>17,956</u>	<u>-</u>	<u>160,824</u>
<b>TOTAL GAS PLANT IN SERVICE</b>	<b>142,868</b>	<b>17,956</b>	<b>-</b>	<b>160,824</b>
<b>TOTAL PLANT IN SERVICE</b>	<b>554,783</b>	<b>37,930</b>	<b>16,999</b>	<b>575,714</b>
INTANGIBLE PLANT	12,114	-	-	12,114
PLANT ACQUISITION ADJUSTMENT	2,533	-	2,533	-
OTHER UTILITY PLANT	741	-	-	741
CONSTRUCTION WORK IN PROGRESS	12,967	37,759	35,628	15,098
RETIREMENT CONSTRUCTION WORK IN PROGRESS	176	126	217	85
EKLUTNA GRANT CONSTRUCTION WORK IN PROGRESS	3	(3)	-	-
<b>TOTAL PLANT</b>	<b>\$ 583,317</b>	<b>\$ 75,812</b>	<b>\$ 55,377</b>	<b>\$ 603,752</b>



ACCUMULATED DEPRECIATION, DEPLETION AND AMORTIZATION				Net Book
Balance 01/01/08	Additions	Retirements	Balance 12/31/08	Value of Plant
\$ 2,050	\$ 364	\$ 1,801	\$ 613	\$ 1,379
2,870	56	-	2,926	212
324	627	263	688	12,080
1,977	131	-	2,108	1,895
516	(52)	-	464	1,716
796	214	-	1,010	1,011
169	7	(12)	188	426
6,652	983	251	7,384	17,340
1,314	143	(14)	1,471	3,500
27	7	-	34	182
1,341	150	(14)	1,505	3,682
-	-	-	-	92
7,460	454	4	7,910	7,748
3,384	443	-	3,827	2,001
44,453	(3,560)	3,157	37,736	33,142
5,707	5,930	815	10,822	13,709
2,134	1,430	102	3,462	9,286
427	176	163	440	1,299
63,565	4,873	4,241	64,197	67,277
-	-	-	-	1,962
484	42	-	526	560
7,993	5	(3)	8,001	7,935
97	116	-	213	5,146
1,967	(95)	467	1,405	1,240
2,122	105	428	1,799	3,098
8	10	-	18	446
12,671	183	892	11,962	20,387
-	-	-	-	2,533
2,465	160	-	2,625	5,440
9,995	676	-	10,671	15,028
3,281	63	(121)	3,465	2,120
3,009	325	(166)	3,500	3,635
11,899	456	(162)	12,517	24,733
21,738	1,142	311	22,569	37,992
6,738	1,144	277	7,605	11,425
2,737	267	53	2,951	6,208
65	400	388	77	4,970
2,653	101	(48)	2,802	2,088
64,580	4,734	532	68,782	116,172
-	-	-	-	2,008
3,235	208	33	3,410	2,821
3,358	649	2,305	1,702	2,616
2,528	127	171	2,484	1,285
255	1	2	254	9
1,360	25	243	1,142	424
1,329	52	655	726	646
3,300	113	51	3,362	1,067
10,484	1,439	4,598	7,325	2,668
1,602	(1,235)	106	261	-
150	-	150	-	-
27,601	1,379	8,314	20,666	13,544
178,460	12,666	16,017	175,109	239,781
41,639	11,086	-	52,725	67,529
1	1	-	2	3
6	5	-	11	6
1,717	977	-	2,694	15,409
273	299	-	572	6,532
83	62	-	145	1,342
1,390	1,448	-	2,838	10,696
22	20	-	42	154
2	1	-	3	4
21	6	-	27	27
4	7	-	11	21
31	-	-	31	-
45,189	13,912	-	59,101	101,723
223,649	26,578	16,017	234,210	341,504
8,686	404	-	9,090	3,024
2,533	-	2,533	-	-
741	-	-	741	-
-	-	-	-	15,098
-	-	-	-	85
-	-	-	-	-
\$ 235,609	\$ 26,982	\$ 18,550	\$ 244,041	\$ 359,711

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-7  
(Additional Information)ELECTRIC UTILITY FUND  
COMPARATIVE ANNUAL OPERATING REVENUE RELATIONSHIPS  
For the Year Ended December 31,

	2004	2005	2006	2007	2008
<b>RESIDENTIAL SALES</b>					
Average Number of Customers	23,842	23,976	23,943	24,044	24,108
Total Kilowatt-Hour Sales	150,534,003	147,170,569	148,255,188	147,246,280	147,725,244
Total Dollar Revenue	\$17,027,039	\$16,394,429	\$14,485,681	\$13,945,048	\$15,375,276
Average Annual Kilowatt-Hour Per Customer	6,314	6,138	6,192	6,124	6,128
Average Annual Bill Per Customer	\$714	\$684	\$605	\$580	\$638
Average Revenue Per Kilowatt-Hour Sold	\$0.1131	\$0.1114	\$0.0977	\$0.0947	\$0.1041
<b>COMMERCIAL AND INDUSTRIAL SALES</b>					
Average Number of Customers	6,029	6,119	6,143	6,195	6,239
Total Kilowatt-Hour Sales	738,579,271	740,139,179	747,400,442	753,226,983	754,541,810
Total Dollar Revenue	\$67,390,664	\$66,322,262	\$56,175,209	\$54,504,115	\$61,893,042
Average Annual Kilowatt-Hour Per Customer	122,504	120,958	121,667	121,586	120,940
Average Annual Bill Per Customer	\$11,178	\$10,839	\$9,145	\$8,798	\$9,920
Average Revenue Per Kilowatt-Hour Sold	\$0.0912	\$0.0896	\$0.0752	\$0.0724	\$0.0820
Water Diversion Compensation	\$686,616	\$653,423	\$396,975	\$360,753	\$512,248
<b>SALES TO MILITARY</b>					
Total Kilowatt-Hour Sales	61,063,541	108,018,544	202,503,237	199,581,144	211,684,628
Total Dollar Revenue	\$3,650,208	\$6,162,562	\$8,889,865	\$8,189,652	\$10,607,417
<b>SALES FOR RESALE</b>					
Total Kilowatt-Hour Sales	230,541,000	170,049,000	325,635,000	268,845,000	214,333,000
Total Dollar Revenue	\$10,230,728	\$9,738,663	\$19,335,030	\$16,275,894	\$16,137,134
<b>UNMETERED STREET LIGHTS</b>					
Street Lighting - Kilowatt-Hour Sale	5,090,589	5,080,859	5,009,541	4,995,834	4,799,970
Street Lighting - Dollar Revenue	\$1,229,890	\$1,207,462	\$1,140,810	\$1,117,379	\$1,157,113
<b>TOTAL SALES</b>					
Total Kilowatt-Hour Sales	1,185,808,404	1,170,458,151	1,428,803,408	1,373,895,241	1,333,084,652
Total Sales Revenue	\$100,215,145	\$100,478,801	\$100,423,570	\$94,392,841	\$105,682,230

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MUNICIPALITY OF ANCHORAGE, ALASKA

WATER UTILITY FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

ASSETS		
	2008	2007
<b>CURRENT ASSETS</b>		
Equity in General Cash Pool	\$ 17,122,430	\$ 18,647,574
Accrued Interest Receivable	25,579	257,002
Accounts Receivable:		
Utility Customers Less Allowance for Uncollectibles of \$81,072 in 2008 and \$80,013 in 2007	3,472,626	3,413,418
Other Less Allowance for Uncollectibles of \$94,189 in 2008 and \$56,496 in 2007	185,334	191,227
Net Accounts Receivable	3,657,960	3,604,645
Special Assessments Receivable	97,676	58,803
Unbilled Reimbursable Projects	375,701	395,759
Inventory of Materials and Supplies, at Average Cost	1,553,233	1,358,993
Total Current Assets	22,832,579	24,322,776
<b>RESTRICTED ASSETS</b>		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	36,684,410	-
Revenue Bond Debt Service Investments	2,720,647	2,669,240
Capital Projects Investments	177,110	51,812,324
Non-Current:		
Customer Deposits	354,958	352,922
Total Restricted Assets	39,937,125	54,834,486
<b>NON-CURRENT DEFERRED CHARGES AND OTHER ASSETS</b>		
Unamortized Debt Expense	1,238,571	1,297,973
Unbilled Special Assessments	877,426	733,285
Other	367,587	107,130
Total Non-Current Deferred Charges and Other Assets	2,483,584	2,138,388
<b>WATER PLANT</b>		
Plant in Service, at Cost	639,466,872	606,792,581
Less: Accumulated Depreciation	(209,812,827)	(201,173,583)
Net Plant in Service	429,654,045	405,618,998
Plant Acquisition Adjustment Less Amortization of \$1,676,154 in 2008 and \$1,561,378 in 2007	1,645,790	1,760,566
Plant Held for Future Use	1,985,619	1,985,619
Construction Work in Progress	12,748,091	18,551,748
Net Water Plant	446,033,545	427,916,931
<b>TOTAL ASSETS</b>	<b>\$ 511,286,833</b>	<b>\$ 509,212,581</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-8

WATER UTILITY FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

LIABILITIES		
	2008	2007
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 1,143,451	\$ 1,320,239
Accrued Payroll Liabilities	569,876	-
Compensated Absences Payable	972,807	1,057,674
Accrued Interest Payable	2,775,748	2,161,633
Interfund Payable - Capital Projects Fund	-	194,445
Long-Term Obligations Maturing within One Year	6,244,755	5,210,180
Total Current Liabilities	11,706,637	9,944,171
<b>LIABILITIES PAYABLE FROM RESTRICTED ASSETS</b>		
Current:		
Capital Acquisition and Construction Accounts and Retainages Payable	2,450,283	5,832,075
Non-Current:		
Customer Deposits Payable	354,958	352,922
Total Liabilities Payable from Restricted Assets	2,805,241	6,184,997
<b>NON-CURRENT LIABILITIES</b>		
Compensated Absences Payable	193,541	40,041
Net Pension Obligation	-	1,165,721
Net Other Postemployment Benefits Obligation	-	165,709
Pollution Remediation Obligation	155,000	-
Revenue Bonds Payable	147,270,000	151,385,000
Less: Net Unamortized Discount and Loss	(4,561,836)	(5,212,339)
Plus: Unamortized Premiums	1,234,418	1,233,412
Net Revenue Bonds Payable	143,942,582	147,406,073
Special Assessment Bonds Payable	-	40,000
Alaska Drinking Water Loan Payable	46,964,219	40,124,006
Total Non-Current Liabilities	191,255,342	188,941,550
<b>DEFERRED LIABILITIES</b>		
Other Deferred Credits	19,575	-
Contributions in Aid of Construction (Net of Amortization)	230,983,679	231,088,762
Total Deferred Liabilities	231,003,254	231,088,762
Total Liabilities	436,770,474	436,159,480
<b>NET ASSETS</b>		
Invested in Capital Assets, Net of Related Debt	54,759,830	55,860,234
Restricted for Debt Service	2,720,647	507,609
Unrestricted	17,035,882	16,685,258
Total Net Assets	74,516,359	73,053,101
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 511,286,833</b>	<b>\$ 509,212,581</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-9

WATER UTILITY FUND  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS  
 For the Years Ended December 31, 2008 and 2007

	2008	2007
<b>OPERATING REVENUES</b>		
Charges for Sales and Services:		
Residential Sales	\$ 29,847,959	\$ 29,404,834
Commercial Sales	8,383,736	8,438,598
Total Charges for Sales and Services	<u>38,231,695</u>	<u>37,843,432</u>
Other:		
Public Fire Protection	3,500,243	3,457,838
Hydrant Use Charges	189,242	264,996
Miscellaneous	1,135,708	1,060,204
Total Other	<u>4,825,193</u>	<u>4,783,038</u>
Total Operating Revenue	<u>43,056,888</u>	<u>42,626,470</u>
<b>OPERATING EXPENSES</b>		
Operations:		
Source of Supply	2,633,254	2,657,893
Water Treatment	4,187,959	3,928,970
Transmission and Distribution	5,795,812	6,118,597
Customer Service	2,391,825	2,323,179
Administrative and General	7,617,978	7,104,836
Total Operations	<u>22,626,828</u>	<u>22,133,475</u>
Depreciation - Non-Contributed Plant	7,442,828	6,702,981
Total Operating Expenses	<u>30,069,656</u>	<u>28,836,456</u>
Operating Income	<u>12,987,232</u>	<u>13,790,014</u>
<b>NON-OPERATING REVENUES</b>		
Investment Income - Short-Term Investments	990,083	2,089,150
Intergovernmental Revenue	664,439	678,167
Other: Water Property Rental	45,358	32,891
Total Non-Operating Revenues	<u>1,699,880</u>	<u>2,800,208</u>
<b>NON-OPERATING EXPENSES</b>		
Interest on Long-Term Obligations	8,759,667	7,033,495
Allowance for Funds Used During Construction	(510,930)	(1,211,043)
Amortization of Bond Discount	493,069	547,843
Amortization of Debt Expense	212,911	77,386
Total Non-Operating Expenses	<u>8,954,717</u>	<u>6,447,681</u>
Income Before Transfers	<u>5,732,395</u>	<u>10,142,541</u>
<b>TRANSFERS</b>		
Transfer to Other Funds - Municipal Service Assessments	(5,762,882)	(5,259,469)
Transfer from Other Funds - Medical/Dental Self-Insurance Fund	162,315	-
Total Transfers	<u>(5,600,567)</u>	<u>(5,259,469)</u>
<b>SPECIAL ITEMS</b>		
Net Pension Obligation Write-Off	1,165,721	-
Net Other Postemployment Benefits Obligation Write-Off	165,709	-
Total Special Items	<u>1,331,430</u>	<u>-</u>
Change in Net Assets	1,463,258	4,883,072
Net Assets, Beginning	73,053,101	68,170,029
Net Assets, Ending	<u>\$ 74,516,359</u>	<u>\$ 73,053,101</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

WATER UTILITY FUND  
 COMPARATIVE STATEMENTS OF CASH FLOWS  
 For the Years Ended December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers and Users	\$ 42,190,770	\$ 42,984,823
Payments to Employees	(13,890,297)	(14,046,939)
Payments to Vendors	(6,754,308)	(6,995,725)
Internal Activity - Payments Made to Other Funds	(1,103,332)	(1,362,021)
Net Cash Provided by Operating Activities	<u>20,442,833</u>	<u>20,580,138</u>
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Transfer to Other Funds - Municipal Service Assessment	(5,762,882)	(5,259,469)
Transfer from Other Funds - Medical/Dental Self-Insurance Fund	162,315	-
Intergovernmental Revenues	664,439	678,167
Net Cash Used by Non-Capital and Related Financing Activities	<u>(4,936,128)</u>	<u>(4,581,302)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Principal Payments on Long-Term Obligations	(4,305,120)	(4,028,428)
Interest Payments on Long-Term Obligations	(8,145,552)	(5,970,270)
Acquisition and Construction of Capital Assets	(31,521,583)	(22,773,222)
Capital Contributions - Intergovernmental	2,659,376	2,934,593
Capital Contributions - Customer/Special Assessments	326,820	292,321
Proceeds from Bond Sales	-	65,834,441
Proceeds from Alaska Drinking Water Loans	9,174,912	12,090,792
Principal payments on Alaska Drinking Water Loans	(1,145,124)	(885,643)
Net proceeds from (payments to) Loan from Primary Government	(194,445)	(11,330,226)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(33,150,716)</u>	<u>36,164,358</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from (Payments for) Purchase or Sales and Maturity of Investments	14,899,397	(49,765,286)
Interest Received	1,221,506	1,907,135
Net Cash Provided (Used) by Investing Activities	<u>16,120,903</u>	<u>(47,858,151)</u>
Net Increase (Decrease) in Cash	(1,523,108)	4,305,043
Cash, Beginning of Year	19,000,496	14,695,453
Cash, End of Year	<u>\$ 17,477,388</u>	<u>\$ 19,000,496</u>
<b>CASH AND CASH EQUIVALENTS</b>		
Equity In General Cash Pool	\$ 17,122,430	\$ 18,647,574
Customer Deposits	354,958	352,922
Cash and Cash Equivalents, End of Year	<u>\$ 17,477,388</u>	<u>\$ 19,000,496</u>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-10

WATER UTILITY FUND  
 COMPARATIVE STATEMENTS OF CASH FLOWS  
 For the Years Ended December 31, 2008 and 2007

	2008	2007
<b>RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED</b>		
<b>BY OPERATING ACTIVITIES</b>		
Operating Income	\$ 12,987,232	\$ 13,790,014
Adjustments to Reconcile Operating Income to Net Cash Provided		
by Operating Activities:		
Allowance for Uncollectible Accounts	38,752	21,759
Depreciation, Net of Amortization	7,442,828	6,702,981
Special Item - Net Other Postemployment Benefits Obligation Write-Off	165,709	-
Special Item - Net Pension Obligation Write-Off	1,165,721	-
Water Property Rental Receipts	45,358	32,891
 Changes in Assets and Liabilities Which Increase (Decrease) Cash		
Accounts Receivable and Other Receivables	(130,940)	(782,271)
Unbilled Reimbursable Projects	20,058	(9,401)
Inventories	(194,240)	441,043
Customer Deposits Payable	2,036	(110,973)
Deferred Charges and Other Assets	(404,598)	751,475
Accounts Payable and Other Liabilities	(176,737)	(656,451)
Accrued Payroll Liabilities	569,876	-
Compensated Absences Payable	68,633	(22,425)
Net Pension Obligation Payable	(1,165,721)	255,787
Net Other Postemployment Benefits Obligation	(165,709)	165,709
Pollution Remediation Obligation	155,000	-
Other Deferred Credits	19,575	-
Net Cash Provided by Operating Activities	\$ 20,442,833	\$ 20,580,138
 <b>NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES</b>		
Contributed Capital-Private Development	\$ 2,553,338	\$ 1,785,140
Capital Purchases on Account, Net	1,228,177	5,584,919
Total Non-Cash Investing, Capital and Financing Activities	\$ 3,781,515	\$ 7,370,059



MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-11  
(Additional Information)

WATER UTILITY FUND  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2008

	Estimated	Actual	Variance Positive (Negative)
Residential Sales:	\$ 29,800,000	\$ 29,847,959	\$ 47,959
Commercial and Industrial Sales	8,600,000	8,383,736	(216,264)
Public Fire Protection	3,500,000	3,500,243	243
Hydrant Use Charges	300,000	189,242	(110,758)
Miscellaneous Use Charges	1,200,000	1,135,708	(64,292)
Investment Income - Short-Term Investments	2,720,000	990,083	(1,729,917)
Water Property Rental	30,000	45,358	15,358
Intergovernmental Revenue	1,768,000	664,439	(1,103,561)
Medical/Dental Self-Insurance Fund	-	162,315	162,315
Special Items-NPO & OPEB Write-Off	-	1,331,430	1,331,430
<b>TOTAL</b>	<b>\$ 47,918,000</b>	<b>\$ 46,250,513</b>	<b>\$ (1,667,487)</b>

EXHIBIT EE-12  
(Additional Information)

WATER UTILITY FUND  
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS  
For The Year Ended December 31, 2008

	Authorizations	Actual	Variance Positive (Negative)
Source of Supply Expense:			
Operations	\$ 2,145,690	\$ 2,368,831	\$ (223,141)
Maintenance	284,310	264,423	19,887
Total Source of Supply Expense	2,430,000	2,633,254	(203,254)
Water Treatment Expense:			
Operations	3,808,880	3,681,982	126,898
Maintenance	544,120	505,977	38,143
Total Water Treatment Expense	4,353,000	4,187,959	165,041
Transmission and Distribution Expense:			
Operations	1,988,970	2,043,492	(54,522)
Maintenance	4,246,030	3,752,320	493,710
Total Transmission and Distribution Expense	6,235,000	5,795,812	439,188
Other Expenses:			
Customer Accounts Expense	2,115,000	2,391,825	(276,825)
Administrative and General Expense	8,567,000	7,617,978	949,022
Municipal Service Assessment	6,200,000	5,762,882	437,118
Depreciation - Non-Contributed Plant	7,800,000	7,442,828	357,172
Interest on Long-Term Obligations	9,080,000	8,759,667	320,333
Amortization of Debt Expense	720,000	705,980	14,020
Allowance for Funds Used During Construction	(790,000)	(510,930)	(279,070)
Total Other Expenses	33,692,000	32,170,230	1,521,770
<b>TOTAL</b>	<b>\$ 46,710,000</b>	<b>\$ 44,787,255</b>	<b>\$ 1,922,745</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-13  
(Additional Information)

WATER UTILITY FUND  
DETAIL SCHEDULE OF WATER PLANT, DEPRECIATION AND AMORTIZATION  
For the Year Ended December 31, 2008  
(In Thousands)

	WATER PLANT				ACCUMULATED DEPRECIATION AND AMORTIZATION				Net Book Value of Plant
	Balance 01/01/08	Additions	Retirements	Balance 12/31/08	Balance 01/01/08	Additions	Retirements	Balance 12/31/08	
<b>WATER PLANT IN SERVICE</b>									
Tangible Plant:									
Land and Land Rights	\$ 5,209	\$ -	\$ -	\$ 5,209	\$ -	\$ -	\$ -	\$ -	\$ 5,209
Source of Supply	45,183	54	63	45,174	21,914	1,072	64	22,922	22,252
Pumping Plant	8,536	308	-	8,844	2,704	309	-	3,013	5,831
Water Treatment Plant	74,688	-	-	74,688	27,990	1,461	-	29,451	45,237
Transmission Plant	426,471	30,741	196	457,016	129,999	6,530	189	136,340	320,676
General Plant	45,471	6,026	4,195	47,302	18,320	3,592	4,194	17,718	29,584
Total Tangible Plant	605,558	37,129	4,454	638,233	200,927	12,964	4,447	209,444	428,789
Intangible Plant	1,234	-	-	1,234	246	123	-	369	865
<b>TOTAL WATER PLANT IN SERVICE</b>	<b>606,792</b>	<b>37,129</b>	<b>4,454</b>	<b>639,467</b>	<b>201,173</b>	<b>13,087</b>	<b>4,447</b>	<b>209,813</b>	<b>429,654</b>
ACQUISITION ADJUSTMENT	3,322	-	-	3,322	1,562	115	-	1,677	1,645
PROPERTY HELD FOR FUTURE USE	1,986	-	-	1,986	-	-	-	-	1,986
CONSTRUCTION WORK IN PROGRESS	18,551	28,773	34,576	12,748	-	-	-	-	12,748
<b>TOTAL WATER PLANT</b>	<b>\$ 630,651</b>	<b>\$ 65,902</b>	<b>\$ 39,030</b>	<b>\$ 657,523</b>	<b>\$ 202,735</b>	<b>\$ 13,202</b>	<b>\$ 4,447</b>	<b>\$ 211,490</b>	<b>\$ 446,033</b>

WATER UTILITY FUND  
COMPARATIVE ANNUAL OPERATING REVENUE RELATIONSHIPS  
For the Year Ended December 31,

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Average Number of Customers	53,204	53,906	54,316	54,525	54,697
Revenue from Customer Sales	\$29,376,961	\$32,263,118	\$34,421,404	\$37,843,432	\$38,231,695
Average Revenue per Customer	\$552.16	\$598.51	\$633.72	\$694.06	\$698.97

MUNICIPALITY OF ANCHORAGE, ALASKA

WASTEWATER UTILITY FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

	ASSETS	
	2008	2007
<b>CURRENT ASSETS</b>		
Equity in General Cash Pool	\$ 15,626,317	\$ 13,418,699
Grants Receivable	-	43,103
Accrued Interest Receivable	24,437	76,793
Accounts Receivable:		
Utility Customers Less Allowance for Uncollectibles of \$73,670 in 2008 and \$75,074 in 2007	2,610,989	2,595,914
Other Less Allowance for Uncollectibles of \$31,904 in 2008 and \$46,755 in 2007	283,149	337,519
Net Accounts Receivable	<u>2,894,138</u>	<u>2,933,433</u>
Special Assessments Receivable	125,934	131,319
Unbilled Reimbursable Work Orders	278,940	380,246
Inventory of Material and Supplies, at Average Cost	402,509	480,198
Total Current Assets	<u>19,352,275</u>	<u>17,463,791</u>
<b>RESTRICTED ASSETS</b>		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	14,207,631	-
Revenue Bond Debt Service Investments	237	46,962
Capital Projects Investment	-	27,629,242
Non-Current:		
Customer Deposits	426,029	472,896
Total Restricted Assets	<u>14,633,897</u>	<u>28,149,100</u>
<b>NON-CURRENT DEFERRED CHARGES AND OTHER ASSETS</b>		
Unamortized Debt Expense	999,289	1,067,685
Unbilled Special Assessments	1,208,678	1,442,577
Other	464,845	107,362
Total Non-Current Deferred Charges and Other Assets	<u>2,672,812</u>	<u>2,617,624</u>
<b>WASTEWATER PLANT</b>		
Plant in Service, at Cost	486,451,041	468,736,403
Less: Accumulated Depreciation	(195,667,101)	(187,197,981)
Net Plant in Service	290,783,940	281,538,422
Plant Held for Future Use	1,379,931	1,379,931
Construction Work in Progress	14,911,401	12,301,830
Net Wastewater Plant	<u>307,075,272</u>	<u>295,220,183</u>
<b>TOTAL ASSETS</b>	<u>\$ 343,734,256</u>	<u>\$ 343,450,698</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-15

WASTEWATER UTILITY FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

LIABILITIES		
	2008	2007
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 403,004	\$ 439,202
Accrued Payroll Liabilities	512,711	-
Compensated Absences Payable	932,210	1,013,370
Accrued Interest Payable	1,250,842	901,417
Interfund Payable - Capital Projects Fund	-	8,929,611
Long-Term Obligations Maturing within One Year	3,976,018	2,844,495
Total Current Liabilities	7,074,785	14,128,095
<b>LIABILITIES PAYABLE FROM RESTRICTED ASSETS</b>		
Current:		
Capital Acquisition and Construction Accounts and Retainages Payable	2,377,509	1,429,523
Non-Current:		
Customer Deposits Payable	426,029	472,896
Total Liabilities Payable from Restricted Assets	2,803,538	1,902,419
<b>NON-CURRENT LIABILITIES</b>		
Compensated Absences Payable	185,465	38,363
Net Pension Obligation	-	1,087,535
Net Other Postemployment Benefits Obligation	-	151,874
Pollution Remediation Obligation	102,500	-
Revenue Bonds Payable	66,450,000	67,045,000
Less: Unamortized Discounts and Loss	(159,652)	(236,980)
Plus: Unamortized Premium	702,698	740,468
Net Revenue Bonds Payable	66,993,046	67,548,488
General Obligation Bonds Payable	505,000	985,000
Less: Unamortized Discount and Loss	(14,823)	(38,572)
Net General Obligation Bonds Payable	490,177	946,428
Alaska Clean Water Loan Payable	43,615,100	34,646,934
Total Non-Current Liabilities	111,386,288	104,419,622
<b>DEFERRED LIABILITIES</b>		
Contributions in Aid of Construction (Net of Amortization)	167,840,287	169,778,452
Total Liabilities	289,104,898	290,228,588
<b>NET ASSETS</b>		
Invested in Capital Assets, Net of Related Debt	38,368,275	47,084,628
Restricted for Debt Service	237	46,962
Unrestricted	16,260,846	6,090,520
Total Net Assets	54,629,358	53,222,110
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 343,734,256</b>	<b>\$ 343,450,698</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-16

WASTEWATER UTILITY FUND  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS  
 For the Years Ended December 31, 2008 and 2007

	2008	2007
<b>OPERATING REVENUES</b>		
Charges for Sales and Services:		
Residential Sales	\$ 25,575,203	\$ 26,176,173
Commercial Sales	6,324,260	5,886,148
Public Authorities	1,369,791	1,200,338
Total Charges for Sales and Services	<u>33,269,254</u>	<u>33,262,659</u>
Other Miscellaneous Service	1,311,881	1,294,654
Total Operating Revenues	<u>34,581,135</u>	<u>34,557,313</u>
<b>OPERATING EXPENSES</b>		
Operations:		
Collection System	3,778,334	3,988,969
Treatment Plant	8,076,071	7,717,493
Customer Accounts	1,842,958	1,912,414
Administrative and General	7,696,199	6,791,762
Total Operations	<u>21,393,562</u>	<u>20,410,638</u>
Depreciation - Non-Contributed Plant	6,230,703	5,235,682
Total Operating Expenses	<u>27,624,265</u>	<u>25,646,320</u>
Net Operating Income	<u>6,956,870</u>	<u>8,910,993</u>
<b>NON-OPERATING REVENUES</b>		
Investment Income - Short-Term Investments	217,437	1,009,442
Intergovernmental Revenue	637,983	651,572
Total Non-Operating Revenues	<u>855,420</u>	<u>1,661,014</u>
<b>NON-OPERATING EXPENSES</b>		
Interest on Long-Term Obligations	3,600,128	2,392,608
Allowance for Funds Used During Construction	(570,418)	(600,053)
Amortization of Bond Discount	79,499	21,359
Amortization of Debt Expense	52,204	34,534
Interest Expense - Other	550,021	520,409
Total Non-Operating Expenses	<u>3,711,434</u>	<u>2,368,857</u>
Income Before Transfers and Special Items	<u>4,100,856</u>	<u>8,203,150</u>
<b>TRANSFERS</b>		
Transfer to Other Funds - Municipal Service Assessments	(4,088,967)	(3,868,187)
Transfer from Other Funds - Medical/Dental Self-Insurance Fund	155,950	-
Total Transfers	<u>(3,933,017)</u>	<u>(3,868,187)</u>
<b>SPECIAL ITEMS</b>		
Net Pension Obligation Write-Off	1,087,535	-
Net Other Postemployment Benefits Obligation Write-Off	151,874	-
Total Special Items	<u>1,239,409</u>	<u>-</u>
Change in Net Assets	1,407,248	4,334,963
Net Assets, Beginning	53,222,110	48,887,147
Net Assets, Ending	<u>\$ 54,629,358</u>	<u>\$ 53,222,110</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-17

WASTEWATER UTILITY FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
For the Years Ended December 31, 2008 and 2007

	2008	2007
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers and Users	\$ 34,279,181	\$ 34,974,912
Payments to Employees	(12,822,250)	(11,128,176)
Payments to Vendors	(5,340,570)	(5,091,270)
Internal Activity - Payments Made to Other Funds	(2,230,609)	(5,383,777)
Net Cash Provided by Operating Activities	<u>13,885,752</u>	<u>13,371,689</u>
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Transfer to Other Funds-Municipal Service Assessment	(4,088,967)	(3,868,187)
Intergovernmental Revenue	637,983	651,572
Transfer from Other Funds - Medical/Dental Self-Insurance Fund	155,950	-
Net Cash Used by Non-capital and Related Financing Activities	<u>(3,295,034)</u>	<u>(3,216,615)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Principal Payments on Long-Term Obligations	(1,030,000)	(958,814)
Interest Payments on Long-Term Obligations	(3,800,724)	(2,169,403)
Acquisition and Construction of Capital Assets	(20,102,448)	(19,734,459)
Capital Contributions - Intergovernmental	797,334	1,450,587
Capital Contributions - Customer/Special Assessments	842,664	481,651
Proceeds from Bond Sales	-	40,273,591
Proceeds from Alaska Clean Water Loans	12,111,434	4,577,634
Principal Payments on Alaska Clean Water Loans	(2,056,745)	(1,796,379)
Net Proceeds from (Payment to) Loan from Primary Government	(8,929,611)	(1,255,384)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(22,168,096)</u>	<u>20,869,024</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from (Payments for) Purchase or Sales and Maturity of Investments	13,468,336	(27,181,203)
Interest Received	269,793	978,571
Net Cash Provided (Used) by Investing Activities	<u>13,738,129</u>	<u>(26,202,632)</u>
Net Increase in Cash	2,160,751	4,821,466
Cash, Beginning of Year	13,891,595	9,070,129
Cash, End of Year	<u>\$ 16,052,346</u>	<u>\$ 13,891,595</u>
<b>CASH AND CASH EQUIVALENTS</b>		
Equity in General Cash Pool	\$ 15,626,317	\$ 13,418,699
Customer Deposits	426,029	472,896
Cash and Cash Equivalents, End of Year	<u>\$ 16,052,346</u>	<u>\$ 13,891,595</u>
<b>RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED</b>		
<b>BY OPERATING ACTIVITIES</b>		
Operating Income	\$ 6,956,870	\$ 8,910,993
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Allowance for Uncollectible Accounts	(16,254)	42,123
Depreciation, Net of Amortization	6,230,703	5,235,682
Special Item - Net Pension Obligation Write-Off	1,087,535	-
Special Item - Net Other Postemployment Benefits Obligation Write-Off	151,874	-
Changes in Assets and Liabilities Which Increase (Decrease) Cash		
Accounts Receivable and Other Receivables	60,934	39,510
Grants Receivable	-	133,220
Unbilled Reimbursable Projects	101,306	(136,809)
Inventories	77,689	(480,198)
Customer Deposits Payable	(46,867)	(848)
Deferred Charges and Other Assets	(123,584)	584,199
Accounts Payable and Other Liabilities	(36,198)	(1,321,709)
Accrued Payroll Liabilities	512,711	-
Compensated Absences Payable	65,942	(21,546)
Net Pension Obligation	(1,087,535)	235,198
Net Other Postemployment Benefits Obligation	(151,874)	151,874
Pollution Remediation Obligation	102,500	-
Net Cash Provided by Operating Activities	<u>\$ 13,885,752</u>	<u>\$ 13,371,689</u>
<b>NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES</b>		
Contributed Capital - Private Development	\$ 2,561,489	\$ 2,048,776
Capital Purchase on Account, Net	1,093,564	997,500
Total Non-Cash Investing, Capital and Financing Activities	<u>\$ 3,655,053</u>	<u>\$ 3,046,276</u>

EXHIBIT EE-18  
(Additional information)

WASTEWATER UTILITY FUND  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2008

	Estimated	Actual	Variance Favorable (Unfavorable)
Residential Sales	\$ 26,340,000	\$ 25,575,203	\$ (764,797)
Commercial Sales	6,200,000	6,324,260	124,260
Public Authorities	1,470,000	1,369,791	(100,209)
Miscellaneous Service Revenue	1,590,000	1,311,881	(278,119)
Investment Income - Short-Term Investments	780,000	135,342	(644,658)
Interest on Assessments	-	82,095	82,095
Other Non-Operating Revenue	1,570,000	637,983	(932,017)
Transfer from Other Funds - Medical/Dental Self-Insurance Fund	-	155,950	155,950
Special Items - NPO & OPEB Write-Off	-	1,239,409	1,239,409
<b>TOTAL</b>	<b>\$ 37,950,000</b>	<b>\$ 36,831,914</b>	<b>\$ (1,118,086)</b>

EXHIBIT EE-19  
(Additional Information)

WASTEWATER UTILITY FUND  
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS  
For the Year Ended December 31, 2008

	Authorizations	Actual	Variance Favorable (Unfavorable)
Collection System Expense:			
Operations	\$ 1,566,500	\$ 1,390,789	\$ 175,711
Maintenance	2,371,500	2,387,545	(16,045)
Total Collection System Expense	3,938,000	3,778,334	159,666
Treatment Plant Expense:			
Operations	7,155,000	7,040,729	114,271
Maintenance	1,069,000	1,035,342	33,658
Total Treatment Plant Expense	8,224,000	8,076,071	147,929
Other Expense:			
Customer Accounts Expense	2,126,000	1,842,958	283,042
Administrative and General Expense	8,778,000	7,696,199	1,081,801
Transfer to Other Funds - Municipal Service Assessment	4,400,000	4,088,967	311,033
Depreciation Non-Contributed Plant	5,669,000	6,230,703	(561,703)
Interest on Long-Term Obligations	4,110,000	4,150,149	(40,149)
Allowance for Funds Used During Construction	(520,000)	(570,418)	50,418
Amortization of Debt Expense	93,000	131,703	(38,703)
Total Other Expense	24,656,000	23,570,261	1,085,739
<b>TOTAL</b>	<b>\$ 36,818,000</b>	<b>\$ 35,424,666</b>	<b>\$ 1,393,334</b>



MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-20  
(Additional Information)

WASTEWATER UTILITY FUND  
DETAIL SCHEDULE OF WASTEWATER PLANT, DEPRECIATION AND AMORTIZATION  
For the Year Ended December 31, 2008  
(In Thousands)

	WASTEWATER PLANT				ACCUMULATED DEPRECIATION AND AMORTIZATION				Net Book Value of Plant
	Balance 01/01/08	Additions	Retirements	Balance 12/31/08	Balance 01/01/08	Additions	Retirements	Balance 12/31/08	
WASTEWATER PLANT IN SERVICE									
Tangible Plant:									
Land and Land Rights	\$ 4,203	\$ -	\$ -	\$ 4,203	\$ -	\$ -	\$ -	\$ -	\$ 4,203
Wastewater Collection Plant	303,548	7,604	129	311,023	120,046	5,027	129	124,944	186,079
Wastewater Pumping	8,125	-	-	8,125	3,634	247	-	3,881	4,244
Treatment and Disposal Plant	106,048	4,686	-	110,734	43,715	3,576	-	47,291	63,443
General Plant	45,652	9,356	3,802	51,206	19,675	3,434	3,802	19,307	31,899
Total Tangible Plant	467,576	21,646	3,931	485,291	187,070	12,284	3,931	195,423	289,868
Intangible Plant	1,160	-	-	1,160	128	116	-	244	916
TOTAL WASTEWATER PLANT IN SERVICE	468,736	21,646	3,931	486,451	187,198	12,400	3,931	195,667	290,784
ACQUISITION ADJUSTMENT	910	-	-	910	910	-	-	910	-
PROPERTY HELD FOR FUTURE USE	1,380	-	-	1,380	-	-	-	-	1,380
CONSTRUCTION WORK IN PROGRESS	12,302	21,694	19,085	14,911	-	-	-	-	14,911
TOTAL WASTEWATER PLANT	<u>\$ 483,328</u>	<u>\$ 43,340</u>	<u>\$ 23,016</u>	<u>\$ 503,652</u>	<u>\$ 188,108</u>	<u>\$ 12,400</u>	<u>\$ 3,931</u>	<u>\$ 196,577</u>	<u>\$ 307,075</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-21  
(Additional Information)

WASTEWATER UTILITY FUND  
COMPARATIVE ANNUAL OPERATING REVENUE RELATIONSHIPS  
For the Year Ended December 31,

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Average Number of Customers	54,189	54,892	55,272	55,470	55,635
Revenue from Customer Sales	\$26,590,207	\$28,746,892	\$30,947,804	\$34,557,313	\$34,581,135
Average Revenue per Customer	\$490.69	\$523.70	\$559.92	\$622.99	\$621.57

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-22

REFUSE UTILITY FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

ASSETS		2008	2007
<b>CURRENT ASSETS</b>			
Equity in General Cash Pool		\$ 2,685,710	\$ 4,110,513
Accounts Receivable, Net		545,836	99,829
Prepaid Items and Deposits		1,181	1,165
Total Unrestricted Current Assets		<u>3,232,727</u>	<u>4,211,507</u>
Restricted Assets:			
Capital Acquisition and Construction Accounts		2,195,268	1,869,816
Total Restricted Assets		<u>2,195,268</u>	<u>1,869,816</u>
Total Current Assets		<u>5,427,995</u>	<u>6,081,323</u>
<b>NON-CURRENT ASSETS</b>			
Capital Assets:			
Capital Assets, at Cost		9,291,048	8,002,810
Less: Accumulated Depreciation		<u>(6,178,498)</u>	<u>(5,902,822)</u>
Net Capital Assets		3,112,550	2,099,988
Construction Work in Progress		12,732	7,328
Total Non-Current Assets		<u>3,125,282</u>	<u>2,107,316</u>
<b>TOTAL ASSETS</b>		<u>\$ 8,553,277</u>	<u>\$ 8,188,639</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payable		\$ 49,721	\$ 70,481
Compensated Absences Payable		100,538	82,543
Unclaimed Customer Refund Checks		2,733	2,733
Capital Acquisition and Construction Accounts and Retainages Payable		12,352	6,957
Total Current Liabilities		<u>165,344</u>	<u>162,714</u>
<b>NON-CURRENT LIABILITIES</b>			
Net Pension and Other Postemployment Benefits Obligation		-	168,578
Total Liabilities		<u>165,344</u>	<u>331,292</u>
<b>NET ASSETS</b>			
Invested in Capital Assets, Net of Related Debt		3,125,282	2,107,316
Restricted for Capital Construction		2,195,268	1,869,816
Unrestricted		<u>3,067,383</u>	<u>3,880,215</u>
Total Net Assets		<u>8,387,933</u>	<u>7,857,347</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>		<u>\$ 8,553,277</u>	<u>\$ 8,188,639</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-23

REFUSE UTILITY FUND  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
 For the Years Ended December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
<b>OPERATING REVENUES</b>		
Charges for Services:		
Refuse Collection Charges	\$ 7,541,005	\$ 6,783,778
Container Rental Charges	445,031	366,791
Total Charges for Services	<u>7,986,036</u>	<u>7,150,569</u>
Other Revenue	27,559	27,145
Total Operating Revenues	<u>8,013,595</u>	<u>7,177,714</u>
<b>OPERATING EXPENSES</b>		
Personnel Services	1,999,159	1,878,518
Supplies	181,155	146,656
Other Services and Charges	2,541,121	2,144,291
Charges from Other Departments	2,225,004	2,018,164
Depreciation	443,430	387,894
Total Operating Expenses	<u>7,389,869</u>	<u>6,575,523</u>
Operating Income	<u>623,726</u>	<u>602,191</u>
<b>NON-OPERATING REVENUES</b>		
Investment Income	20,337	347,196
Intergovernmental Revenue	86,480	75,268
Gain on Disposition of Assets	208	97
Total Non-Operating Revenues	<u>107,025</u>	<u>422,561</u>
Change in Net Assets Before Transfers	730,751	1,024,752
<b>TRANSFERS</b>		
Municipal Service Assessment	(31,269)	(35,828)
Dividend	(376,250)	(350,915)
Other Transfers	38,776	-
Total Transfers	<u>(368,743)</u>	<u>(386,743)</u>
Special Item – NPO/OPEB Write-Off	168,578	-
Change in Net Assets	530,586	638,009
Net Assets, Beginning	7,857,347	7,219,338
Net Assets, Ending	<u>\$ 8,387,933</u>	<u>\$ 7,857,347</u>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-24

REFUSE UTILITY FUND  
 COMPARATIVE STATEMENTS OF CASH FLOWS  
 For the Years Ended December 31, 2008 and 2007

	2008	2007
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers	\$ 7,567,588	\$ 7,145,649
Payments to Employees	(1,981,164)	(1,808,753)
Payments to Vendors	(4,968,056)	(4,266,156)
Net Cash Provided by Operating Activities	618,368	1,070,740
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Intergovernmental Revenue	86,480	75,268
Transfers to Other Funds	(407,519)	(386,743)
Transfers from Other Funds	38,776	-
Net Cash Used by Non-Capital and Related Financing Activities	(282,263)	(311,475)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition and Construction of Capital Assets	(1,461,547)	(24,625)
Proceeds from Disposition of Capital Assets	5,754	94
Net Cash Used by Capital and Related Financing Activities	(1,455,793)	(24,531)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Income	20,337	347,196
Net Cash Provided by Investing Activities	20,337	347,196
Net Increase (Decrease) in Cash	(1,099,351)	1,081,930
Cash, Beginning of Year	5,980,329	4,898,399
Cash, End of Year	\$ 4,880,978	\$ 5,980,329
<b>COMPONENTS OF CASH</b>		
Cash and Cash Equivalents	\$ 2,685,710	\$ 4,110,513
Capital Acquisition and Construction Accounts	2,195,268	1,869,816
Cash and Cash Equivalents, End of Year	\$ 4,880,978	\$ 5,980,329
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Operating Income	\$ 623,726	\$ 602,191
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	443,430	387,894
Special Item - NPO/OPEB Write-Off	168,578	-
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(446,007)	(32,147)
Prepaid Items and Deposits	(16)	231
Accounts Payable	(20,760)	42,724
Deferred Revenue	-	82
Compensated Absences Payable	17,995	17,528
Net Pension and Other Postemployment Benefits Obligation	(168,578)	52,237
Net Cash Provided by Operating Activities	\$ 618,368	\$ 1,070,740

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-25  
(Additional Information)

REFUSE UTILITY FUND  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2008

	Estimated	Actual	Variance Favorable (Unfavorable)
Refuse Collection Charges	\$ 6,953,990	\$ 7,541,005	\$ 587,015
Container Rental Charges	463,500	445,031	(18,469)
Investment Income - Short-Term Investments	274,070	20,337	(253,733)
Intergovernmental Revenue	-	86,480	86,480
Prior Yr Expense Recovery	169,940	168,578	(1,362)
Other Revenue	44,120	27,559	(16,561)
Gain on Sale of Assets	211,630	208	(211,422)
Transfers from Other Funds	-	38,776	38,776
<b>TOTAL</b>	<b>\$ 8,117,250</b>	<b>\$ 8,327,974</b>	<b>\$ 210,724</b>

EXHIBIT EE-26  
(Additional Information)

REFUSE UTILITY FUND  
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS  
For the Year Ended December 31, 2008

	Authorizations	Actual	Variance Favorable (Unfavorable)
Personnel Services	\$ 1,958,440	\$ 1,999,159	\$ (40,719)
Supplies	109,140	181,155	(72,015)
Municipal Service Assessment	142,510	31,269	111,241
Other Services and Charges	2,868,484	2,541,121	327,363
Charges from Other Departments	1,991,971	2,225,004	(233,033)
Depreciation	426,220	443,430	(17,210)
Dividend	341,530	376,250	(34,720)
<b>TOTAL</b>	<b>\$ 7,838,295</b>	<b>\$ 7,797,388</b>	<b>\$ 40,907</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-27  
(Additional Information)

REFUSE UTILITY FUND  
DETAIL SCHEDULE OF REFUSE PLANT AND DEPRECIATION  
For the Year Ended December 31, 2008  
(In Thousands)

	PLANT				ACCUMULATED DEPRECIATION				Net Book Value of Plant
	Balance 01/01/08	Additions	Retire- ments	Balance 12/31/08	Balance 01/01/08	Additions	Retire- ments	Balance 12/31/08	
CAPITAL ASSETS									
Buildings	\$ 3,082	\$ -	\$ -	\$ 3,082	\$ 2,140	\$ 94	\$ -	\$ 2,234	\$ 848
Building Improvements	258	-	-	258	113	11	-	124	134
Vehicles	2,602	746	15	3,333	2,113	170	9	2,274	1,059
Machinery and Equipment	1,762	676	145	2,293	1,312	138	145	1,305	988
Computer Hardware	132	31	13	150	97	13	13	97	53
Computer Software	35	-	-	35	24	10	-	34	1
Office Equipment	133	8	1	140	105	7	1	111	29
Total Capital Assets	8,004	1,461	174	9,291	5,904	443	168	6,179	3,112
CONSTRUCTION WORK IN PROGRESS	7	1,467	1,461	13	-	-	-	-	13
TOTAL	\$ 8,011	\$ 2,928	\$ 1,635	\$ 9,304	\$ 5,904	\$ 443	\$ 168	\$ 6,179	\$ 3,125

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-28  
(Additional Information)

REFUSE UTILITY FUND  
COMPARATIVE ANNUAL OPERATING REVENUE RELATIONSHIPS  
For the Years Ended December 31,

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Average Number of Customers	11,781	11,802	11,824	11,997	11,763
Revenue from Customer Sales	\$ 5,998,459	\$ 6,565,860	\$ 6,700,759	\$ 7,150,569	\$ 7,986,036
Average Revenue Per Customer	\$ 509	\$ 556	\$ 567	\$ 596	\$ 679



## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-29

SOLID WASTE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

## ASSETS

	2008	2007
<b>CURRENT ASSETS</b>		
Equity in General Cash Pool	\$ 4,978,543	\$ 7,333,975
Accounts Receivable, Net	1,758,585	909,152
Accrued Interest Receivable	1,644	6,128
Prepaid Items and Deposits	2,920	3,123
Total Unrestricted Current Assets	<u>6,741,692</u>	<u>8,252,378</u>
Restricted Assets:		
Bond and Acquisition and Construction Accounts	13,893,894	11,409,563
Landfill Post Closure Cash Reserve	1,383,415	-
Revenue Bond Operations and Maintenance Accounts	412,337	402,452
Total Restricted Assets	<u>15,689,646</u>	<u>11,812,015</u>
Deferred Charges:		
Unamortized Debt Expenses	202	614
Total Current Assets	<u>22,431,540</u>	<u>20,065,007</u>
<b>NON-CURRENT ASSETS</b>		
Capital Assets:		
Capital Assets, at Cost	87,479,223	81,601,878
Less: Accumulated Depreciation	(32,976,298)	(30,414,397)
Net Capital Assets	<u>54,502,925</u>	<u>51,187,481</u>
Construction Work in Progress	2,748,546	7,098,817
Total Non-Current Assets	<u>57,251,471</u>	<u>58,286,298</u>
<b>TOTAL ASSETS</b>	<u>\$ 79,683,011</u>	<u>\$ 78,351,305</u>

## LIABILITIES

<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 340,953	\$ 415,807
Compensated Absences Payable	426,725	395,697
Accrued Payroll Liabilities Payable	131,524	-
Accrued Interest Payable	189,528	144,784
Long-Term Obligations Maturing Within One Year	1,806,870	1,786,870
Capital Acquisition and Construction Accounts and Retainages Payable	397,023	-
Total Current Liabilities	<u>3,292,623</u>	<u>2,743,158</u>
<b>NON-CURRENT LIABILITIES</b>		
Revenue Bonds Payable	-	360,000
Less: Unamortized Discount	(1,123)	(6,652)
Federal Clean Water Loan Payable	17,570,898	19,017,767
Net Pension and Other Postemployment Benefits Obligation	-	283,722
Total Non-Current Liabilities	<u>17,569,775</u>	<u>19,654,837</u>
<b>DEFERRED CREDITS AND OTHER LIABILITIES</b>		
Future Landfill Closure Costs	18,091,854	16,596,153
Total Liabilities	<u>38,954,252</u>	<u>38,994,148</u>
<b>NET ASSETS</b>		
Invested in Capital Assets, Net of Related Debt	37,874,826	37,128,313
Restricted for Debt Service	412,337	402,452
Restricted for Capital Construction	13,893,894	11,409,563
Unrestricted	(11,452,298)	(9,583,171)
Total Net Assets	<u>40,728,759</u>	<u>39,357,157</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 79,683,011</u>	<u>\$ 78,351,305</u>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-30

SOLID WASTE FUND  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
 For the Years Ended December 31, 2008 and 2007

	2008	2007
<b>OPERATING REVENUES</b>		
Charges for Services:		
Landfill Fees	\$ 17,295,668	\$ 15,020,754
Hazardous Waste Fees	137,347	158,426
Community Recycling Surcharge	278,485	-
Total Charges for Services	<u>17,711,500</u>	<u>15,179,180</u>
Other Revenue	429,860	439,707
Total Operating Revenues	<u>18,141,360</u>	<u>15,618,887</u>
<b>OPERATING EXPENSES</b>		
Personnel Services	7,143,363	6,845,658
Supplies	1,738,152	1,428,913
Other Services and Charges	2,593,287	3,083,926
Amortization of Landfill Closure Costs	1,495,701	3,684,778
Charges to Other Departments	(659,733)	(722,931)
Depreciation	2,979,683	2,693,002
Total Operating Expenses	<u>15,290,453</u>	<u>17,013,346</u>
Operating Income (Loss)	<u>2,850,907</u>	<u>(1,394,459)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Investment Income (Loss)	(16,855)	1,025,516
Loss on Disposition of Assets	-	(125,483)
Gain on Asset Impairment	55,688	-
Intergovernmental Revenue	139,709	119,888
Interest Expense	(323,031)	(291,592)
Total Non-Operating Revenues (Expenses)	<u>(144,489)</u>	<u>728,329</u>
Change in Net Assets Before Transfers	2,706,418	(666,130)
<b>TRANSFERS</b>		
Municipal Service Assessment	(804,106)	(665,384)
Dividend	(825,946)	(796,148)
Transfers from Other Funds	41,565	-
Transfers to Other Funds	(30,051)	(301,000)
Total Transfers	<u>(1,618,538)</u>	<u>(1,762,532)</u>
Special Item – NPO/OPEB Write-Off	283,722	-
Change in Net Assets	1,371,602	(2,428,662)
Net Assets, Beginning	39,357,157	41,785,819
Net Assets, Ending	<u>\$ 40,728,759</u>	<u>\$ 39,357,157</u>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-31

SOLID WASTE FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
For the Years Ended December 31, 2008 and 2007

	2008	2007
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers	\$ 17,291,927	\$ 15,515,318
Payments to Employees	(6,980,811)	(6,695,771)
Payments to Vendors	(3,746,357)	(3,821,980)
Net Cash Provided by Operating Activities	<u>6,564,759</u>	<u>4,997,567</u>
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Intergovernmental Revenue	139,709	119,888
Transfers to Other Funds	(1,660,103)	(1,762,532)
Transfers from Other Funds	41,565	-
Net Cash Used by Non-Capital and Related Financing Activities	<u>(1,478,829)</u>	<u>(1,642,644)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Principal Payments on Long-Term Obligations	(1,786,870)	(1,505,325)
Proceeds from Issuance of Long-Term Obligations	-	1,561,398
Interest Payments on Long-Term Obligations	(272,346)	(272,668)
Acquisition and Construction of Capital Assets	(1,596,668)	(2,333,939)
Landfill Post Closure Cash Reserve	(1,383,415)	-
Gain on Asset Impairment	55,688	-
Proceeds from Disposition of Capital Assets	48,836	22,197
Net Cash Used by Capital and Related Financing Activities	<u>(4,934,775)</u>	<u>(2,528,337)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest Income (Loss)	(801,834)	963,981
Unrealized Gains	779,578	41,358
Net Cash Provided (Used) by Investing Activities	<u>(22,256)</u>	<u>1,005,339</u>
Net Increase in Cash	128,899	1,831,925
Cash, Beginning of Year	18,743,538	16,911,613
Cash, End of Year	<u>\$ 18,872,437</u>	<u>\$ 18,743,538</u>
<b>COMPONENTS OF CASH</b>		
Cash and Cash Equivalents	\$ 4,978,543	\$ 7,333,975
Capital Acquisition and Construction Accounts	13,893,894	11,409,563
Cash and Cash Equivalents, End of Year	<u>\$ 18,872,437</u>	<u>\$ 18,743,538</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Operating Income (Loss)	\$ 2,850,907	\$ (1,394,459)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Depreciation	2,979,683	2,693,002
Special Item – NPO/OPEB Write-Off	283,722	-
Amortization of Landfill Closure Costs	1,495,701	3,684,779
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(849,433)	(103,569)
Prepaid Items and Deposits	203	329
Accounts Payable	(74,854)	(32,402)
Compensated Absences Payable	31,028	66,938
Accrued Payroll Liabilities Payable	131,524	-
Net Pension and Other Postemployment Benefits Obligation	(283,722)	82,949
Net Cash Provided by Operating Activities	<u>\$ 6,564,759</u>	<u>\$ 4,997,567</u>
<b>NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES</b>		
Deferred Refunding Loss	\$ 3,700	\$ 6,486

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-32  
(Additional Information)

SOLID WASTE FUND  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2008

	Estimated	Actual	Variance Favorable (Unfavorable)
Landfill Fees	\$ 17,551,180	\$ 17,295,668	\$ (255,512)
Hazardous Waste Fees	157,000	137,347	(19,653)
Community Recycle Surcharge	-	278,485	278,485
Other Operating Revenue	394,220	429,860	35,640
Investment Income (Loss) - Short-Term Investments	783,590	(16,855)	(800,445)
Intergovernmental Revenue	-	139,709	139,709
Gain on Sale of Assets	200,000	-	(200,000)
Gain on Asset Impairment	-	55,688	55,688
Special Item -NPO/OPEB Write-off	-	283,722	283,722
Transfers from Other Funds	-	41,565	41,565
<b>TOTAL</b>	<b>\$ 19,085,990</b>	<b>\$ 18,645,189</b>	<b>\$ (440,801)</b>

EXHIBIT EE-33  
(Additional Information)

SOLID WASTE FUND  
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS  
For the Year Ended December 31, 2008

	Authorizations	Actual	Variance Favorable (Unfavorable)
Personnel Services	\$ 7,311,110	\$ 7,143,363	\$ 167,747
Supplies	1,445,548	1,738,152	(292,604)
Municipal Utility Service Assessment	697,910	804,106	(106,196)
Dividend	773,050	825,946	(52,896)
Other Services and Charges	4,769,412	1,097,586	3,671,826
Charges to Other Departments	(473,005)	(659,733)	186,728
Depreciation	3,279,710	2,979,683	300,027
Interest on Long-Term Obligations	364,360	323,031	41,329
Future Landfill Closure Costs	1,308,900	1,495,701	(186,801)
Transfers to Other Funds	-	30,051	(30,051)
<b>TOTAL</b>	<b>\$ 19,476,995</b>	<b>\$ 15,777,886</b>	<b>\$ 3,699,109</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-34  
(Additional Information)

SOLID WASTE FUND  
DETAIL SCHEDULE OF SOLID WASTE PLANT AND DEPRECIATION  
For the Year Ended December 31, 2008  
(In Thousands)

	PLANT				ACCUMULATED DEPRECIATION				Net Book Value of Plant
	Balance 01/01/08	Additions	Retire- ments	Balance 12/31/2008	Balance 01/01/08	Additions	Retire- ments	Balance 12/31/2008	
<b>CAPITAL ASSETS</b>									
Land	\$ 5,898	\$ -	\$ -	\$ 5,898	\$ -	\$ -	\$ -	\$ -	\$ 5,898
Land Improvements	49,890	5,227	23	55,094	14,825	1,143	-	15,968	39,126
Buildings	13,585	-	-	13,585	9,227	460	-	9,687	3,898
Building Improvements	676	-	-	676	295	22	-	317	359
Vehicles	6,594	250	431	6,413	4,296	756	404	4,648	1,765
Machinery and Equipment	4,742	965	62	5,645	1,592	625	10	2,207	3,438
Computer Hardware	126	1	7	120	100	11	6	105	15
Computer Software	34	-	16	18	28	6	16	18	-
Office Equipment	56	-	26	30	51	1	26	26	4
<b>Total Capital Assets</b>	<b>81,601</b>	<b>6,443</b>	<b>565</b>	<b>87,479</b>	<b>30,414</b>	<b>3,024</b>	<b>462</b>	<b>32,976</b>	<b>54,503</b>
<b>CONSTRUCTION WORK IN PROGRESS</b>	<b>7,099</b>	<b>1,994</b>	<b>6,344</b>	<b>2,749</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,749</b>
<b>TOTAL</b>	<b>\$ 88,700</b>	<b>\$ 8,437</b>	<b>\$ 6,909</b>	<b>\$ 90,228</b>	<b>\$ 30,414</b>	<b>\$ 3,024</b>	<b>\$ 462</b>	<b>\$ 32,976</b>	<b>\$ 57,252</b>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-35

PORT FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

ASSETS	2008	2007 Restated
<b>CURRENT ASSETS</b>		
Cash	\$ 150	\$ 150
Equity in General Cash Pool	8,461,888	11,138,292
Interest Receivable	34,014	9,682
Accounts Receivable, Net	570,746	660,970
Prepaid Items and Deposits	31,922	34,149
Current Portion of Net Investment in Direct Financing Leases	224,622	266,023
Parts Inventory	330,043	329,915
Total Unrestricted Current Assets	9,653,385	12,439,181
Restricted Assets:		
Intergovernmental Receivables	969,429	-
Bond and Acquisition and Construction Accounts	15,505,292	20,486,339
Mitigation Reserve Investment	3,692,107	2,408,720
Total Restricted Current Assets	20,166,828	22,895,059
Total Current Assets	29,820,213	35,334,240
<b>NON-CURRENT ASSETS</b>		
Advances to MARAD	98,800,001	17,039,618
Net Investment in Direct Financing Leases	13,596	238,218
Total Deferred Charges and Other Assets	98,813,597	17,277,836
Capital Assets:		
Capital Assets, at Cost	131,161,808	124,671,601
Less: Accumulated Depreciation	(72,770,534)	(68,116,748)
Net Capital Assets	58,391,274	56,554,853
Construction Work in Progress	5,548,314	7,338,444
Total Capital Assets	63,939,588	63,893,297
Total Non-Current Assets	162,753,185	81,171,133
<b>TOTAL ASSETS</b>	<b>\$ 192,573,398</b>	<b>\$ 116,505,373</b>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 175,887	\$ 393,043
Compensated Absences Payable	179,241	145,350
Notes Payable	40,000,000	-
Total Unrestricted Current Liabilities	40,355,128	538,393
Current Liabilities Payable from Restricted Assets:		
Capital Acquisition and Construction Accounts and Retainages Payable	6,123	598,757
Total Current Liabilities	40,361,251	1,137,150
<b>NON-CURRENT LIABILITIES</b>		
Net Pension and Other Postemployment Benefits Obligation	-	93,773
Total Non-Current Liabilities	-	93,773
Total Liabilities	40,361,251	1,230,923
<b>NET ASSETS</b>		
Invested in Capital Assets, Net of Related Debt	63,939,588	63,893,297
Restricted for Capital Construction	77,991,277	39,335,920
Unrestricted	10,281,282	12,045,233
Total Net Assets	152,212,147	115,274,450
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 192,573,398</b>	<b>\$ 116,505,373</b>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-36

## PORT FUND

## COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS

For The Years Ended December 31, 2008 and 2007

	2008	2007 Restated
<b>OPERATING REVENUES</b>		
Charges for Sales and Services:		
Dockage	\$ 842,096	\$ 828,548
Wharfage, Dry Bulk	126,338	132,514
Wharfage, Liquid Bulk	522,305	695,566
Wharfage, General Cargo	3,724,411	3,570,930
Storage Revenue	4,160	13,215
Office Rental	27,699	23,964
Utilities	10,198	10,635
Miscellaneous	(19,511)	50,649
Total Charges for Sales and Services	<u>5,237,696</u>	<u>5,326,021</u>
Other:		
Crane Rentals	48,076	140,012
Industrial Park Lease Rentals	4,158,226	4,029,120
POL Valve Yard Fees	485,400	499,385
Total Other	<u>4,691,702</u>	<u>4,668,517</u>
Total Operating Revenues	<u>9,929,398</u>	<u>9,994,538</u>
<b>OPERATING EXPENSES</b>		
Operations:		
Personnel Services	2,299,783	2,145,122
Supplies	218,897	139,548
Other Services and Charges	1,697,876	1,898,366
Charges from Other Departments	429,639	409,476
Total Operations	<u>4,646,195</u>	<u>4,592,512</u>
Depreciation	4,649,017	4,520,194
Total Operating Expenses	<u>9,295,212</u>	<u>9,112,706</u>
Operating Income	<u>634,186</u>	<u>881,832</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Intergovernmental Revenue	57,205	47,046
Reimbursable Costs	873,765	-
Investment Income:		
Short-Term Investments	218,893	2,342,556
Long-Term Investments	35,828	85,171
Total Investment Income	<u>254,721</u>	<u>2,427,727</u>
Security Fees	1,541,818	1,586,553
Right-of-Way Fees	177,083	181,227
Gain on Disposition of Assets	52,470	6,386
Port Convention Fees	(728,753)	-
Security Contract	(1,525,834)	(1,619,796)
Net Non-Operating Revenues	<u>702,475</u>	<u>2,629,143</u>
Income Before Capital Contributions and Transfers	<u>1,336,661</u>	<u>3,510,975</u>
Capital Contributions	35,974,275	968,723
<b>TRANSFERS</b>		
Municipal Service Assessment	(480,867)	(494,719)
Transfers from Other Funds	13,855	-
Total Transfers	<u>(467,012)</u>	<u>(494,719)</u>
Special Item - NPO/OPEB Write-Off	93,773	-
Change in Net Assets, Restated	36,937,697	3,984,979
Net Assets, Beginning, As Previously Reported	115,274,450	98,705,551
Prior Period Adjustment for Contribution of Capital Assets, Net of Depreciation	-	12,583,920
Net Assets, Beginning, Restated	<u>-</u>	<u>111,289,471</u>
Net Assets, Ending	<u>\$ 152,212,147</u>	<u>\$ 115,274,450</u>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-37

PORT FUND  
 COMPARATIVE STATEMENTS OF CASH FLOWS  
 For the Years Ended December 31, 2008 and 2007

	<u>2008</u>	<u>2007 Restated</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers	\$ 12,612,288	\$ 11,544,107
Payments to Employees	(2,265,892)	(2,072,117)
Payments to Vendors	<u>(4,815,928)</u>	<u>(3,867,474)</u>
Net Cash Provided by Operating Activities	<u>5,530,468</u>	<u>5,604,516</u>
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Transfers to Other Funds	(480,867)	(494,719)
Transfers from Other Funds	13,855	-
Intergovernmental Revenue	<u>57,205</u>	<u>47,046</u>
Net Cash Used by Non-Capital and Related Financing Activities	<u>(409,807)</u>	<u>(447,673)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Payments to MARAD	(81,760,383)	-
Acquisition and Construction of Capital Assets	(5,292,711)	(16,084,277)
Proceeds from Disposition of Capital Assets	57,111	124,487
Proceeds from Issuance of Short Term Commercial Paper	40,000,000	-
Capital Contributions	<u>35,004,846</u>	<u>968,723</u>
Net Cash Used by Capital and Related Financing Activities	<u>(11,991,137)</u>	<u>(14,991,067)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Investments	(1,283,387)	(1,452,721)
Proceeds from Investment in Direct Financing Leases	266,023	304,265
Interest Received	<u>230,389</u>	<u>2,421,635</u>
Net Cash Provided (Used) by Investing Activities	<u>(786,975)</u>	<u>1,273,179</u>
Net Decrease in Cash	(7,657,451)	(8,561,045)
Cash, Beginning of Year	<u>31,624,781</u>	<u>40,185,826</u>
Cash, End of Year	<u>\$ 23,967,330</u>	<u>\$ 31,624,781</u>
<b>COMPONENTS OF CASH</b>		
Cash and Cash Equivalents	\$ 8,462,038	\$ 11,138,442
Capital Acquisition and Construction Accounts	<u>15,505,292</u>	<u>20,486,339</u>
Cash and Cash Equivalents, End of Year	<u>\$ 23,967,330</u>	<u>\$ 31,624,781</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating Income	\$ 634,186	\$ 881,832
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Depreciation	4,649,017	4,520,194
Port Convention Fees	(728,753)	-
Security Contract	(1,525,834)	(1,619,796)
Security Fees	1,541,818	1,586,553
Right-of-Way Fees	177,083	181,227
Reimbursable Costs	873,765	-
Special Item - NPO/OPEB Write-Off	93,773	-
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	90,224	(218,211)
Prepaid Items and Deposits	2,227	3,595
Accounts Payable	(217,156)	199,712
Compensated Absences Payable	33,891	47,114
Net Pension and Other Post employment Benefits Obligation	<u>(93,773)</u>	<u>22,296</u>
Net Cash Provided by Operating Activities	<u>\$ 5,530,468</u>	<u>\$ 5,604,516</u>



MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-38  
(Additional Information)

PORT FUND  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2008

	Estimated	Actual	Variance Positive (Negative)
Dockage	\$ 840,000	\$ 842,096	\$ 2,096
Wharfage, Dry Bulk	160,000	126,338	(33,662)
Wharfage, Liquid Bulk	900,000	522,305	(377,695)
Wharfage, General Cargo	3,800,000	3,724,411	(75,589)
Storage Revenue	8,000	4,160	(3,840)
Office Rental	30,000	27,699	(2,301)
Utilities	18,000	10,198	(7,802)
Crane Rentals	26,000	48,076	22,076
Industrial Park Lease	4,070,200	4,158,226	88,026
Investment Income - Long-Term Investments	35,790	35,828	38
Investment Income - Short-Term Investments	620,000	218,893	(401,107)
Right-of-Way Fees	145,000	177,083	32,083
POL Valve Yard Fees	500,000	485,400	(14,600)
Trestle Rentals	268,170	-	(268,170)
Security Fees	1,648,230	1,541,818	(106,412)
Gain on Disposition of Assets	-	52,470	52,470
Reimbursed Cost	2,000	873,765	871,765
Intergovernmental Revenue	-	57,205	57,205
Transfers From Other Funds	-	13,855	13,855
Special Item - NPO/OPEB Write-Off	-	93,773	93,773
Capital Contributions	950,000	35,974,275	35,024,275
Miscellaneous	83,350	(19,511)	(102,861)
<b>TOTAL</b>	<b>\$ 14,104,740</b>	<b>\$ 48,968,363</b>	<b>\$ 34,863,623</b>

EXHIBIT EE-39  
(Additional Information)

PORT FUND  
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS  
For the Year Ended December 31, 2008

	Authorizations	Actual	Variance Positive (Negative)
Personnel Services	\$ 2,487,060	\$ 2,299,783	\$ 187,277
Supplies	173,820	218,897	(45,077)
Other Services and Charges	1,903,577	1,697,876	205,701
Charges from Other Departments	461,230	429,639	31,591
Municipal Service Assessment	959,923	480,867	479,056
Depreciation	3,750,000	4,649,017	(899,017)
Interest on Long-Term Obligation	300,000	-	300,000
Amortization of Debt Expense	1,000	-	1,000
Port Convention Fees	893,158	728,753	164,405
Security Contract	1,883,690	1,525,834	357,856
Transfers to Other Funds	5,080	-	5,080
<b>TOTAL</b>	<b>\$ 12,818,538</b>	<b>\$ 12,030,666</b>	<b>\$ 787,872</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-40  
(Additional Information)

PORT FUND  
DETAIL SCHEDULE OF PORT PLANT AND DEPRECIATION  
For The Year Ended December 31, 2008  
(In Thousands)

	PLANT				ACCUMULATED DEPRECIATION				Net Book Value of Plant
	Balance 01/01/08		Retire- ments	Balance	Balance 01/01/08		Retire- ments	Balance	
	As Restated	Additions		12/31/08	As Restated	Additions		12/31/08	
CAPITAL ASSETS									
Land	\$ 9,717	\$ -	\$ -	\$ 9,717	\$ -	\$ -	\$ -	\$ -	\$ 9,717
Infrastructure	85,365	-	-	85,365	56,822	2,900	-	59,722	25,643
Buildings	3,272	2,470	-	5,742	2,703	139	-	2,842	2,900
Building Improvements	355	-	-	355	193	22	-	215	140
Land Improvements	18,218	3,465	-	21,683	3,273	904	-	4,177	17,506
Vehicles	367	311	-	678	195	75	-	270	408
Machinery and Equipment	7,159	492	279	7,372	4,716	608	-	5,324	2,048
Computer Equipment	69	17	-	86	67	6	-	73	13
Computer Software	2	-	-	2	2	-	-	2	-
Office Equipment	148	-	-	148	146	-	-	146	2
Art	-	14	-	14	-	-	-	-	14
Total Capital Assets	124,672	6,769	279	131,162	68,117	4,654	-	72,771	58,391
CONSTRUCTION WORK IN PROGRESS	7,338	4,643	6,433	5,548	-	-	-	-	5,548
<b>TOTAL</b>	<b>\$ 132,010</b>	<b>\$ 11,412</b>	<b>\$ 6,712</b>	<b>\$ 136,710</b>	<b>\$ 68,117</b>	<b>\$ 4,654</b>	<b>\$ -</b>	<b>\$ 72,771</b>	<b>\$ 63,939</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-41  
(Additional Information)

PORT FUND  
COMPARATIVE ANNUAL OPERATING REVENUE RELATIONSHIPS  
For the Years Ended December 31,

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Total Tonnage	4,628,009	5,101,816	4,347,289	4,316,391	4,370,276
Operating Revenues	\$ 10,140,499	\$ 10,078,948	\$ 10,589,870	\$ 9,994,538	\$ 9,929,398
Average Revenue Per Ton	\$2.19	\$1.98	\$2.44	\$2.32	\$2.27

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-42

MUNICIPAL AIRPORT FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

	2008	2007
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 200	\$ 200
Interest Receivable	379	205
Intergovernmental Receivables	336,748	455,536
Accounts Receivable	11,055	24,573
Notes Receivable	1,209	1,164
Prepaid Items	20,475	1,735
<b>Total Unrestricted Current Assets</b>	<u>370,066</u>	<u>483,413</u>
Restricted Assets:		
Bond and Grant Capital Acquisition and Construction Acquisition	1,102,861	773,602
<b>Total Current Assets</b>	<u>1,472,927</u>	<u>1,257,015</u>
<b>NON-CURRENT ASSETS</b>		
Capital Assets:		
Capital Assets, at Cost	69,947,245	69,438,840
Less: Accumulated Depreciation	<u>(26,038,559)</u>	<u>(24,078,105)</u>
<b>Net Capital Assets</b>	43,908,686	45,360,735
Construction Work in Progress	5,202,225	2,960,789
Long-Term Notes Receivable	13,185	14,102
<b>Total Non-Current Assets</b>	<u>49,124,096</u>	<u>48,335,626</u>
<b>TOTAL ASSETS</b>	<u>\$ 50,597,023</u>	<u>\$ 49,592,641</u>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 27,084	\$ 57,637
Compensated Absences Payable	80,336	60,091
Deferred Revenue	111,181	97,666
Current Liabilities Payable from Restricted Assets:		
Capital Acquisition and Construction Accounts and Retainages Payable	29,936	245,206
<b>Total Current Liabilities</b>	<u>248,537</u>	<u>460,600</u>
<b>NON-CURRENT LIABILITIES</b>		
Net Pension and Other Postemployment Benefits Obligation	-	59,765
<b>Total Liabilities</b>	<u>248,537</u>	<u>520,365</u>
<b>NET ASSETS</b>		
Invested in Capital Assets, Net of Related Debt	49,110,911	45,360,735
Unrestricted	<u>1,237,575</u>	<u>3,711,541</u>
<b>Total Net Assets</b>	<u>50,348,486</u>	<u>49,072,276</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 50,597,023</u>	<u>\$ 49,592,641</u>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-43

MUNICIPAL AIRPORT FUND  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
 For the Years Ended December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
<b>OPERATING REVENUES</b>		
Charges for Services	\$ 1,244,727	\$ 1,184,140
Total Operating Revenue	<u>1,244,727</u>	<u>1,184,140</u>
<b>OPERATING EXPENSES</b>		
Personnel Services	1,040,192	957,135
Supplies	96,821	95,288
Other Services and Charges	317,387	355,988
Charges (to) from Other Departments	(231,824)	(226,599)
Depreciation	2,015,427	1,810,640
Total Operating Expenses	<u>3,238,003</u>	<u>2,992,452</u>
Operating Loss	<u>(1,993,276)</u>	<u>(1,808,312)</u>
<b>NON-OPERATING REVENUES</b>		
Intergovernmental Revenue	3,190,883	4,726,439
Investment Income (Loss)	(14,074)	17,448
Gain on Disposition of Assets	12,661	42,059
Miscellaneous Revenue	32,197	8,827
Total Non-Operating Revenues	<u>3,221,667</u>	<u>4,794,773</u>
Income Before Transfers and Special Items	<u>1,228,391</u>	<u>2,986,461</u>
<b>TRANSFERS</b>		
Transfers from Other Funds	22,557	-
Municipal Service Assessment	(34,503)	(23,913)
Total Transfers	<u>(11,946)</u>	<u>(23,913)</u>
Special Item - NPO/OPEB Write-Off	59,765	-
Change in Net Assets	<u>1,276,210</u>	<u>2,962,548</u>
Net Assets, Beginning	<u>49,072,276</u>	<u>46,109,728</u>
Net Assets, Ending	<u>\$ 50,348,486</u>	<u>\$ 49,072,276</u>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-44

MUNICIPAL AIRPORT FUND  
 COMPARATIVE STATEMENTS OF CASH FLOWS  
 For the Years Ended December 31, 2008 and 2007

	2008	2007
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers	\$ 1,304,829	\$ 1,174,956
Payments to Employees	(1,019,947)	(935,201)
Payments to Vendors	(231,677)	(207,222)
Net Cash Provided by Operating Activities	53,205	32,533
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Intergovernmental Revenues	105,437	28,410
Transfers to Other Funds	(34,503)	(23,913)
Transfers from Other Funds	22,557	(382,721)
Net Cash Provided (Used) by Non-Capital and Related Financing Activities	93,491	(378,224)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition and Construction of Capital Assets	(3,020,084)	(4,855,774)
Proceeds (Losses) from Disposition of Capital Assets	12,661	(504,082)
Intergovernmental Revenues	3,204,234	4,911,181
Net Cash Provided (Used) by Capital and Related Financing Activities	196,811	(448,675)
<b>CASH FLOWS FROM INVESTING ACTIVITY</b>		
Investment Income (Loss)	(14,248)	17,706
Net Cash Provided (Used) by Investing Activity	(14,248)	17,706
Net Increase (Decrease) in Cash	329,259	(776,660)
Cash, Beginning of Year	773,802	1,550,462
Cash, End of Year	\$ 1,103,061	\$ 773,802
<b>COMPONENTS OF CASH:</b>		
Cash and Cash Equivalents	\$ 200	\$ 200
Capital Acquisition and Construction Accounts	1,102,861	773,602
Cash and Cash Equivalents, End of Year	\$ 1,103,061	\$ 773,802
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating Loss	\$ (1,993,276)	\$ (1,808,312)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:		
Depreciation Expense	2,015,427	1,810,640
Miscellaneous Revenue	32,197	8,827
Special Item - NPO/OPEB Write-Off	59,765	-
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	13,518	-
Prepaid Items	(18,740)	183
Notes Receivable	872	(17,139)
Accounts Payable	(30,553)	17,270
Deferred Revenue	13,515	(872)
Compensated Absences Payable	20,245	2,189
Net Pension and Other Post Employment Benefits Obligation	(59,765)	19,747
Net Cash Provided by Operating Activities	\$ 53,205	\$ 32,533

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-45  
(Additional Information)MUNICIPAL AIRPORT FUND  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2008

	Estimated	Actual	Variance Positive (Negative)
Airport Lease Fees	\$ 538,000	\$ 523,671	\$ (14,329)
Other	372,000	30,545	(341,455)
Permanent Parking Fees	328,000	285,334	(42,666)
Leases and Rentals	295,000	297,747	2,747
Intergovernmental Revenue	198,000	3,190,883	2,992,883
Medivac Taxiway Use Fees	48,000	47,520	(480)
Investment Income (Loss)	43,000	(14,074)	(57,074)
Merrill Field Fuel Fees	38,000	38,861	861
Vehicle Parking	23,000	20,716	(2,284)
State Aviation Fuel Fees	17,000	15,476	(1,524)
Transient Parking Fees	12,000	13,984	1,984
Aircraft Impoundments	2,000	1,190	(810)
Airport Damage Recovery	2,000	228	(1,772)
Sale of Contractor Specifications	1,000	1,652	652
Prior Year Expense Recovery (NPO/OPEB)	-	59,765	59,765
Transfers from Other Funds	-	22,557	22,557
Gain on Disposal of Assets	-	12,661	12,661
<b>TOTAL</b>	<b>\$ 1,917,000</b>	<b>\$ 4,548,716</b>	<b>\$ 2,631,716</b>

EXHIBIT EE-46  
(Additional Information)MUNICIPAL AIRPORT FUND  
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS  
For the Year Ended December 31, 2008

	Authorizations	Actual	Variance Positive (Negative)
Personnel Services	\$ 1,014,000	\$ 1,040,192	\$ (26,192)
Supplies	94,000	96,821	(2,821)
Other Services and Charges	353,000	317,387	35,613
Charges to Other Departments	(202,610)	(231,824)	29,214
Depreciation	2,182,610	2,015,427	167,183
Transfer to Other Funds	39,000	34,503	4,497
<b>TOTAL</b>	<b>\$ 3,480,000</b>	<b>\$ 3,272,506</b>	<b>\$ 207,494</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-47  
(Additional Information)

MUNICIPAL AIRPORT FUND  
DETAIL SCHEDULE OF AIRPORT PLANT AND DEPRECIATION  
For the Year Ended December 31, 2008  
(IN THOUSANDS)

	PLANT				ACCUMULATED DEPRECIATION				Net Book Value of Plant
	Balance 01/01/08	Additions	Retire- ments	Balance 12/31/08	Balance 1/1/2008	Additions	Retire- ments	Balance 12/31/08	
<b>CAPITAL ASSETS</b>									
Land	\$ 16,032	\$ 24	\$ -	\$ 16,056	\$ -	\$ -	\$ -	\$ -	\$ 16,056
Land Improvements	10,595	-	-	10,595	746	343	-	1,089	9,506
Infrastructure	31,419	-	-	31,419	17,510	1,077	-	18,587	12,832
Buildings	5,901	-	-	5,901	3,448	246	-	3,694	2,207
Building Improvements	774	-	-	774	52	25	-	77	697
Vehicles	600	180	55	725	408	38	55	391	334
Machinery and Equipment	3,976	354	-	4,330	1,793	280	-	2,073	2,257
Computer Software	66	-	-	66	66	-	-	66	-
Computer Hardware	35	6	-	41	34	3	-	37	4
Office Equipment	41	-	-	41	21	4	-	25	16
Total Capital Assets	69,439	564	55	69,948	24,078	2,016	55	26,039	43,909
<b>CONSTRUCTION WORK IN PROGRESS</b>	2,961	2,805	564	5,202	-	-	-	-	5,202
<b>TOTAL</b>	<b>\$ 72,400</b>	<b>\$ 3,369</b>	<b>\$ 619</b>	<b>\$ 75,150</b>	<b>\$ 24,078</b>	<b>\$ 2,016</b>	<b>\$ 55</b>	<b>\$ 26,039</b>	<b>\$ 49,111</b>



## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-1

EQUIPMENT MAINTENANCE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

	ASSETS	
	<u>2008</u>	<u>2007</u>
<b>CURRENT ASSETS</b>		
Equity in General Cash Pool	\$ 2,708,767	\$ 1,567,267
Automotive Parts and Fuel Inventories, at Cost	361,692	393,479
Total Unrestricted Assets	<u>3,070,459</u>	<u>1,960,746</u>
Restricted Assets:		
Capital Acquisition and Construction Accounts	4,993,007	4,376,851
Total Current Assets	<u>8,063,466</u>	<u>6,337,597</u>
<b>CAPITAL ASSETS</b>		
Capital Assets, at Cost	52,609,951	48,339,554
Less: Accumulated Depreciation	(36,622,096)	(33,888,175)
Net Capital Assets	15,987,855	14,451,379
Acquisitions in Progress	5,004,342	5,401,265
Total Capital Assets	<u>20,992,197</u>	<u>19,852,644</u>
<b>TOTAL ASSETS</b>	<u>\$ 29,055,663</u>	<u>\$ 26,190,241</u>
	<b>LIABILITIES AND NET ASSETS</b>	
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 455,569	\$ 354,783
Accrued Payroll Liabilities	131,524	-
Current Liabilities Payable from Restricted Assets:		
Capital Acquisition Accounts Payable	701,020	654,665
Total Current Liabilities	<u>1,288,113</u>	<u>1,009,448</u>
<b>NON-CURRENT LIABILITIES</b>		
Compensated Absences Payable	251,963	182,000
Net Pension and Other Postemployment Benefits Obligation	-	334,284
Total Non-Current Liabilities	<u>251,963</u>	<u>516,284</u>
Total Liabilities	<u>1,540,076</u>	<u>1,525,732</u>
<b>NET ASSETS</b>		
Invested in Capital Assets	20,992,197	19,852,644
Restricted for Capital Acquisitions	4,993,007	4,376,851
Unrestricted	1,530,383	435,014
Total Net Assets	<u>27,515,587</u>	<u>24,664,509</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 29,055,663</u>	<u>\$ 26,190,241</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-2

EQUIPMENT MAINTENANCE FUND  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
 For the Years Ended December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
<b>OPERATING REVENUES</b>		
Charges for Sales and Services - Intragovernmental Billings	\$ 11,758,559	\$ 10,363,760
Total Operating Revenues	<u>11,758,559</u>	<u>10,363,760</u>
<b>OPERATING EXPENSES</b>		
Personnel Services	3,961,003	3,736,428
Supplies	1,149,633	1,182,874
Other Services and Charges	476,068	526,486
Charges from Other Departments	1,558,377	1,525,101
Total Operations	<u>7,145,081</u>	<u>6,970,889</u>
Depreciation	3,619,424	3,404,525
Total Operating Expenses	<u>10,764,505</u>	<u>10,375,414</u>
Operating Income (Loss)	<u>994,054</u>	<u>(11,654)</u>
<b>NON-OPERATING REVENUES</b>		
Interest and Investment Revenue	1,227	288,973
Intergovernmental Revenue	170,509	147,925
Proceeds from Disposition of Capital Assets	612,335	262,931
Capital Contributions	664,064	-
Miscellaneous Revenue	74,605	59,376
Total Non-Operating Revenues	<u>1,522,740</u>	<u>759,205</u>
Special Item - NPO/OPEB Write-Off	<u>334,284</u>	<u>-</u>
Change in Net Assets	2,851,078	747,551
Net Assets, Beginning	<u>24,664,509</u>	<u>23,916,958</u>
Net Assets, Ending	<u>\$ 27,515,587</u>	<u>\$ 24,664,509</u>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF- 3

EQUIPMENT MAINTENANCE FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
For the Years Ended December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers and Users	\$ 11,758,559	\$ 10,363,760
Payments to Employees	(3,759,516)	(3,621,169)
Payments to Vendors	<u>(3,051,505)</u>	<u>(3,176,053)</u>
Net Cash Provided by Operating Activities	<u>4,947,538</u>	<u>3,566,538</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition and Construction of Capital Assets	(4,054,844)	(5,669,783)
Grant Proceeds	170,509	147,925
Proceeds from Disposition of Capital Assets	<u>693,226</u>	<u>338,038</u>
Net Cash Used by Capital and Related Financing Activities	<u>(3,191,109)</u>	<u>(5,183,820)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest and Investment Revenue	<u>1,227</u>	<u>288,973</u>
Net Cash Provided by Investing Activities	<u>1,227</u>	<u>288,973</u>
Net Increase (Decrease) in Cash	1,757,656	(1,328,309)
Cash, Beginning of Year	<u>5,944,118</u>	<u>7,272,427</u>
Cash, End of Year	<u>\$ 7,701,774</u>	<u>\$ 5,944,118</u>
<b>COMPONENTS OF CASH</b>		
Cash and Cash Equivalents	\$ 2,708,767	\$ 1,567,267
Capital Acquisition and Constructions Accounts	<u>4,993,007</u>	<u>4,376,851</u>
Cash and Cash Equivalents, End of Year	<u>\$ 7,701,774</u>	<u>\$ 5,944,118</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating Income (Loss)	\$ 994,054	\$ (11,654)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:		
Depreciation	3,619,424	3,404,525
Special Item - NPO/OPEB Write-Off	334,284	-
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Inventories	31,787	(59,903)
Prepaid Items	-	955
Accounts Payable	100,786	117,356
Accrued Payroll Liabilities	131,524	-
Compensated Absences Payable	69,963	9,443
Net Pension and Other Postemployment Benefits Obligation	<u>(334,284)</u>	<u>105,816</u>
Net Cash Provided by Operating Activities	<u>\$ 4,947,538</u>	<u>\$ 3,566,538</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-4  
(Additional Information)

EQUIPMENT MAINTENANCE FUND  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2008

	Estimated	Actual	Variance Positive (Negative)
Intragovernmental Billings	\$ 12,073,450	\$ 11,758,559	\$ (314,891)
Intergovernmental Revenue	349,754	170,509	(179,245)
Capital Contributions	-	664,064	664,064
Investment Income - Short-Term Investments	-	1,227	1,227
Gain on Disposition of Assets	345,000	612,335	267,335
Special Item - NPO/OPEB Write-Off	-	334,284	334,284
Other Revenue	10,800	74,605	63,805
<b>TOTAL</b>	<b>\$ 12,779,004</b>	<b>\$ 13,615,583</b>	<b>\$ 836,579</b>

EXHIBIT FF-5  
(Additional Information)

EQUIPMENT MAINTENANCE FUND  
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS  
For the Year Ended December 31, 2008

	Authorizations	Actual	Variance Positive (Negative)
Personnel Services	\$ 4,118,020	\$ 3,961,003	\$ 157,017
Supplies	1,247,200	1,149,633	97,567
Other Services and Charges	342,910	476,068	(133,158)
Charges from Other Departments	1,656,112	1,558,377	97,735
Depreciation	3,596,300	3,619,424	(23,124)
<b>TOTAL</b>	<b>\$ 10,960,542</b>	<b>\$ 10,764,505</b>	<b>\$ 196,037</b>

EXHIBIT FF-6  
(Additional Information)

EQUIPMENT MAINTENANCE FUND  
DETAIL SCHEDULE OF EQUIPMENT MAINTENANCE PLANT AND DEPRECIATION  
For the Year Ended December 31, 2008  
(In Thousands)

	PLANT				ACCUMULATED DEPRECIATION				Net Book Value of Plant
	Balance 01/01/08	Additions	Retire- ments	Balance 12/31/08	Balance 01/01/08	Additions	Retire- ments	Balance 12/31/08	
<b>CAPITAL ASSETS</b>									
Buildings	\$ 222	\$ -	\$ 9	\$ 213	\$ 160	\$ 15	\$ 8	\$ 167	\$ 46
Vehicles	43,366	5,193	666	47,893	29,711	3,611	661	32,661	15,232
Machinery and Equipment	4,720	141	375	4,486	3,985	165	374	3,776	710
Office Equipment	32	-	14	18	32	-	14	18	-
<b>Total Capital Assets</b>	<b>48,340</b>	<b>5,334</b>	<b>1,064</b>	<b>52,610</b>	<b>33,888</b>	<b>3,791</b>	<b>1,057</b>	<b>36,622</b>	<b>15,988</b>
<b>ACQUISITIONS IN PROGRESS</b>	<b>5,401</b>	<b>4,101</b>	<b>4,498</b>	<b>5,004</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,004</b>
<b>TOTAL</b>	<b>\$ 53,741</b>	<b>\$ 9,435</b>	<b>\$ 5,562</b>	<b>\$ 57,614</b>	<b>\$ 33,888</b>	<b>\$ 3,791</b>	<b>\$ 1,057</b>	<b>\$ 36,622</b>	<b>\$ 20,992</b>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-7

INFORMATION TECHNOLOGY FUND  
COMPARATIVE BALANCE SHEETS

December 31, 2008 and 2007

## ASSETS

	2008	2007
<b>CURRENT ASSETS</b>		
Master Lease Agreement Escrow	\$ 1,110,262	\$ -
Accounts Receivable Less Allowance for Uncollectible	-	86
Prepaid Items	288,499	119,346
Total Unrestricted Assets	<u>1,398,761</u>	<u>119,432</u>
Restricted Assets:		
Capital Acquisition and Construction Accounts	857,227	-
Total Current Assets	<u>2,255,988</u>	<u>119,432</u>
<b>CAPITAL ASSETS</b>		
Capital Assets, at Cost	28,199,148	25,183,792
Less: Accumulated Depreciation and Amortization	(19,517,148)	(16,949,087)
Net Capital Assets	<u>8,682,000</u>	<u>8,234,705</u>
Acquisition in Progress	382,212	453,305
Total Capital Assets	<u>9,064,212</u>	<u>8,688,010</u>
<b>TOTAL ASSETS</b>	<u>\$ 11,320,200</u>	<u>\$ 8,807,442</u>

## LIABILITIES AND NET ASSETS

<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 426,347	\$ 156,471
Accrued Payroll Liabilities	394,573	-
Due to Area Wide General Fund	-	884,904
Due to General Liability/Workers' Compensation Fund	1,626,255	908,016
Deferred Revenue	43,468	43,468
Long Term Obligations Maturing Within One Year	731,940	-
Current Liabilities Payable from Restricted Assets:		
Capital Acquisition and Construction Accounts and Retainages Payable	173,645	53,205
Total Current Liabilities	<u>3,396,228</u>	<u>2,046,064</u>
<b>NON-CURRENT LIABILITIES</b>		
Compensated Absences Payable	843,916	756,134
Deferred Revenue	561,878	740,441
Advances from Other Funds:		
General Liability/Workers' Compensation Fund	3,382,176	4,523,966
Capital Leases Payable	2,411,792	-
Net Pension Obligation	-	690,709
Total Non-Current Liabilities	<u>7,199,762</u>	<u>6,711,250</u>
Total Liabilities	<u>10,595,990</u>	<u>8,757,314</u>
<b>NET ASSETS</b>		
Invested in Capital Assets, Net of Related Debt	912,049	3,256,028
Restricted for Capital Acquisitions	857,227	-
Unrestricted Deficit	(1,045,066)	(3,205,900)
Total Net Assets	<u>724,210</u>	<u>50,128</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 11,320,200</u>	<u>\$ 8,807,442</u>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-8

INFORMATION TECHNOLOGY FUND  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS  
 For the Years Ended December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
<b>OPERATING REVENUES</b>		
Charges for Sales and Services - Intragovernmental Billings	\$ 19,731,413	\$ 19,805,970
Total Operating Revenues	<u>19,731,413</u>	<u>19,805,970</u>
<b>OPERATING EXPENSES</b>		
Operations:		
Personnel Services	9,732,410	10,055,241
Supplies	104,939	70,282
Other Services and Charges	2,444,039	2,202,095
Charges from Other Departments	4,087,580	4,322,922
Total Operations	<u>16,368,968</u>	<u>16,650,540</u>
Depreciation and Amortization:		
Total Operating Expenses	<u>2,682,347</u>	<u>3,188,876</u>
Operating Income (Loss)	<u>19,051,315</u>	<u>19,839,416</u>
	<u>680,098</u>	<u>(33,446)</u>
<b>NON-OPERATING REVENUES</b>		
Interest and Investment Revenue	26,826	48,301
Intergovernmental Revenue	457,016	409,283
Miscellaneous Revenue	2,230	38,389
Total Non-Operating Revenues	<u>486,072</u>	<u>495,973</u>
<b>NON-OPERATING EXPENSES</b>		
Interest on Long-Term Obligations	399,329	599,768
Loss on Disposition of Assets	410,962	-
Total Non-Operating Expenses	<u>810,291</u>	<u>599,768</u>
Income (Loss) before Transfers	<u>355,879</u>	<u>(137,241)</u>
<b>TRANSFERS</b>		
Transfers from Other Funds	-	150,000
Transfers to Other Funds	(372,506)	-
Total Transfers	<u>(372,506)</u>	<u>150,000</u>
Special Item - NPO/OPEB Write-Off	690,709	-
Change in Net Assets	674,082	12,759
Net Assets, Beginning	50,128	37,369
Net Assets, Ending	<u>\$ 724,210</u>	<u>\$ 50,128</u>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-9

INFORMATION TECHNOLOGY FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
For the Years Ended December 31, 2008 and 2007

	2008	2007
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers and Users	\$ 19,733,729	\$ 19,778,849
Payments to Employees	(9,250,055)	(9,432,150)
Payments to Vendors	(6,714,398)	(6,623,506)
Net Cash Provided by Operating Activities	3,769,276	3,723,193
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Due to Other Funds	(884,904)	(2,694,734)
Interest Payments on Interfund Loans	(162,782)	-
Intergovernmental Revenue	457,016	409,283
Transfers to Other Funds	(372,506)	150,000
Net Cash Used by Non-Capital and Related Financing Activities	(963,176)	(2,135,451)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Principal Payments on Long-Term Obligations	(26,815)	(25,058)
Interest Payments on Long-Term Obligations	(10,943)	(599,768)
Principal Payments on Interfund Loans	(423,551)	-
Interest Payments on Interfund Loans	(225,604)	-
Acquisition and Construction of Capital Assets	(2,939,405)	(1,011,217)
Disposal of Capital Assets	(409,666)	-
Proceeds from Issuance of Debt	2,067,757	-
Net Cash Used in Capital and Related Financing Activities	(1,968,227)	(1,636,043)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest and Investment Revenue	19,354	48,301
Net Cash Provided by Investing Activities	19,354	48,301
Net Increase in Cash	857,227	-
Cash, Beginning of Year	-	-
Cash, End of Year	\$ 857,227	\$ -
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating Income (Loss)	\$ 680,098	\$ (33,446)
Adjustments to Reconcile Operating Income to Net Cash		
Provided by Operating Activities:		
Depreciation and Amortization	2,682,347	3,188,875
Special Item - NPO/OPEB Write-Off	690,709	-
Miscellaneous Revenue	2,230	38,389
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	86	63
Deferred Charges and Other Assets	(169,153)	104,827
Accounts Payable	269,876	12,742
Accrued Payroll Liabilities	394,573	-
Deferred Revenue	(178,563)	(211,348)
Compensated Absences Payable	87,782	340,777
Net Pension Obligation	(690,709)	282,314
Total Cash Provided by Operating Activities	\$ 3,769,276	\$ 3,723,193
<b>NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES</b>		
Capital Purchases on Account	\$ 173,645	\$ 53,205

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-10  
(Additional Information)

INFORMATION TECHNOLOGY FUND  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2008

	Estimated	Actual	Variance Positive (Negative)
Intragovernmental Billings	\$ 20,099,036	\$ 19,731,413	\$ (367,623)
Investment Income - Short-Term Investments	-	26,826	26,826
Intergovernmental Revenue	938,970	457,016	(481,954)
Miscellaneous Revenue	5,000	2,230	(2,770)
Special Item - NPO/OPEB Write-Off	-	690,709	690,709
<b>TOTAL</b>	<b>\$ 21,043,006</b>	<b>\$ 20,908,194</b>	<b>\$ (134,812)</b>

EXHIBIT FF-11  
(Additional Information)

INFORMATION TECHNOLOGY FUND  
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS  
For the Year Ended December 31, 2008

	Authorizations	Actual	Variance Positive (Negative)
Personnel Services	\$ 10,331,330	\$ 9,732,410	\$ 598,920
Supplies	101,570	104,939	(3,369)
Other Services and Charges	2,554,440	2,444,039	110,401
Transfers to Other Funds	-	372,506	(372,506)
Charges from Other Departments	4,544,727	4,087,580	457,147
Depreciation and Amortization	2,890,240	2,682,347	207,893
Interest on Long-Term Obligations	620,000	399,329	220,671
Loss on Disposition of Assets	-	410,962	(410,962)
<b>TOTAL</b>	<b>\$ 21,042,307</b>	<b>\$ 20,234,112</b>	<b>\$ 808,195</b>



MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-12  
(Additional Information)

INFORMATION TECHNOLOGY FUND  
DETAIL SCHEDULE OF PROPERTY AND EQUIPMENT, DEPRECIATION AND AMORTIZATION  
For the Year Ended December 31, 2008  
(In Thousands)

	PROPERTY AND EQUIPMENT				ACCUMULATED DEPRECIATION				Net Book Value of Plant
	Balance 1/1/2008	Additions	Retire- ments	Balance 12/31/2008	Balance 1/1/2008	Additions	Retire- ments	Balance 12/31/2008	
CAPITAL ASSETS									
Computer Equipment	\$ 25,132	\$ 3,134	\$ 118	\$ 28,148	\$ 16,937	\$ 2,678	\$ 118	\$ 19,497	\$ 8,651
Machinery and Equipment	51	-	-	51	12	8	-	20	31
Total Capital Assets	25,183	3,134	118	28,199	16,949	2,686	118	19,517	8,682
ACQUISITIONS IN PROGRESS	454	3,025	3,097	382	-	-	-	-	382
TOTAL PROPERTY AND EQUIPMENT	\$ 25,637	\$ 6,159	\$ 3,215	\$ 28,581	\$ 16,949	\$ 2,686	\$ 118	\$ 19,517	\$ 9,064

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-13

GENERAL LIABILITY AND WORKERS' COMPENSATION FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2008 and 2007

ASSETS		
	2008	2007
<b>CURRENT ASSETS</b>		
Equity in General Cash Pool	\$ 11,049,965	\$ 9,740,921
Interfund Receivable - Information Technology Fund	1,626,255	908,016
Prepaid Items	319,475	321,189
Total Current Assets	12,995,695	10,970,126
<b>NON-CURRENT ASSETS</b>		
Interfund Receivable - Information Technology Fund	3,382,176	4,523,966
<b>TOTAL ASSETS</b>	<b>\$ 16,377,871</b>	<b>\$ 15,494,092</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 265,746	\$ 240,949
Claims Payable	7,065,292	5,965,522
Claims Incurred But Not Reported	8,130,931	8,744,149
Net Pension and Other Postemployment Benefits Obligation	-	10,486
Total Liabilities	15,461,969	14,961,106
<b>NON-CURRENT LIABILITIES</b>		
Compensated Absences Payable	2,964	713
Total Non-Current Liabilities	2,964	713
<b>NET ASSETS</b>		
Unrestricted	912,938	532,273
Total Net Assets	912,938	532,273
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 16,377,871</b>	<b>\$ 15,494,092</b>

EXHIBIT FF-14

GENERAL LIABILITY AND WORKERS' COMPENSATION FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS  
For the Years Ended December 31, 2008 and 2007

	2008	2007
<b>OPERATING REVENUES</b>		
Premium Revenue	\$ 9,455,755	\$ 8,865,147
Total Operating Revenues	9,455,755	8,865,147
<b>OPERATING EXPENSES</b>		
Personnel Services	112,318	107,670
Services and Charges:		
Insurance Premiums	987,719	1,078,489
Claims and Processing Fees Net of Change in Estimated But Not Reported		
Claims of \$ (613,218) in 2008 and \$267,771 in 2007	6,981,750	6,943,260
Professional Services	404,245	454,243
Other	459	141,765
Total Services and Charges	8,374,173	8,617,757
Charges from Other Departments	757,319	695,905
Total Operating Expenses	9,243,810	9,421,332
Operating Income (Loss)	211,945	(556,185)
<b>NON-OPERATING REVENUES</b>		
Interest and Investment Revenue	153,364	965,340
Intergovernmental Revenue	4,870	2,506
Total Non-Operating Revenues	158,234	967,846
Special Item - NPO/OPEB Write-Off	10,486	-
Change in Net Assets	380,665	411,661
Net Assets, Beginning	532,273	120,612
Net Assets, Ending	<b>\$ 912,938</b>	<b>\$ 532,273</b>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-15

GENERAL LIABILITY AND WORKERS' COMPENSATION FUND  
 COMPARATIVE STATEMENTS OF CASH FLOWS  
 For the Years Ended December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers and Users	\$ 9,455,755	\$ 8,865,147
Payments to Employees	(99,581)	(109,043)
Payments to Vendors	(8,628,915)	(8,032,328)
Net Cash Provided by Operating Activities	<u>727,259</u>	<u>723,776</u>
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Payments Received on Interfund Loan	1,087,575	908,016
Advances to Other Funds	(664,024)	(882,958)
Intergovernmental Revenues	4,870	2,506
Net Cash Provided by Non-Capital and Related Financing Activities	<u>428,421</u>	<u>27,564</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest and Investment Revenue	153,364	965,340
Net Cash Provided by Investing Activities	<u>153,364</u>	<u>965,340</u>
Net Increase in Cash	1,309,044	1,716,680
Cash, Beginning of Year	9,740,921	8,024,241
Cash, End of Year	<u>\$ 11,049,965</u>	<u>\$ 9,740,921</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Operating Income (Loss)	\$ 211,945	\$ (556,185)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Special Item - NPO/OPEB Write-Off	10,486	-
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Prepaid Items	1,714	125,929
Accounts Payable	24,797	(32,034)
Compensated Absences Payable	2,251	(5,176)
Claims Payable	1,099,770	919,668
Claims Incurred but not Recorded	(613,218)	267,771
Net Pension and Other Postemployment Benefits Obligation	(10,486)	3,803
Net Cash Provided by Operating Activities	<u>\$ 727,259</u>	<u>\$ 723,776</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-16  
(Additional Information)

GENERAL LIABILITY AND WORKERS' COMPENSATION FUND  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2008

	Estimated	Actual	Variance Positive (Negative)
Intragovernmental Billings	\$ 9,888,992	\$ 9,455,755	\$ (433,237)
Interest and Investment Revenue	507,470	153,364	(354,106)
Intergovernmental Revenues	11,390	4,870	(6,520)
Special Item - NPO/OPEB Write-off	-	10,486	10,486
<b>TOTAL</b>	<b>\$ 10,407,852</b>	<b>\$ 9,624,475</b>	<b>\$ (783,377)</b>

EXHIBIT FF-17  
(Additional Information)

GENERAL LIABILITY AND WORKERS' COMPENSATION FUND  
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS  
For the Year Ended December 31, 2008

	Authorizations	Actual	Variance Positive (Negative)
Personnel Services	\$ 133,507	\$ 112,318	\$ 21,189
Supplies	2,000	-	2,000
Insurance Premiums	1,415,000	987,719	427,281
Claims and Processing Fees	6,943,490	6,981,750	(38,260)
Professional Services	450,000	404,245	45,755
Other Services and Charges	40,740	459	40,281
Charges from Other Departments	1,037,567	757,319	280,248
<b>TOTAL</b>	<b>\$ 10,022,304</b>	<b>\$ 9,243,810</b>	<b>\$ 778,494</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 MEDICAL AND DENTAL SELF INSURANCE FUND  
 COMPARATIVE BALANCE SHEETS  
 December 31, 2008 and 2007

EXHIBIT FF-18

	2008	2007
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Equity in General Cash Pool	\$ 12,209,922	\$ 11,770,456
Prepaid Items	1,415	-
Total Current Assets	12,211,337	11,770,456
<b>NON-CURRENT ASSETS</b>		
Due from Component Unit	-	707,804
<b>TOTAL ASSETS</b>	\$ 12,211,337	\$ 12,478,260
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 71,966	\$ 42,786
Claims Payable	1,063,531	504,336
Claims Incurred But Not Reported	4,196,869	3,619,508
Total Current Liabilities	5,332,366	4,166,630
<b>NON-CURRENT LIABILITIES</b>		
Compensated Absences Payable	8,393	6,628
Net Pension and Other Postemployment Benefits Obligation	-	17,167
Total Non-Current Liabilities	8,393	23,795
Total Liabilities	5,340,759	4,190,425
<b>NET ASSETS</b>		
Unrestricted	6,870,578	8,287,835
Total Net Assets	6,870,578	8,287,835
<b>TOTAL LIABILITIES AND NET ASSETS</b>	\$ 12,211,337	\$ 12,478,260

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-19

MEDICAL AND DENTAL SELF INSURANCE FUND  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS  
 For the Years Ended December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
OPERATING REVENUES		
Premium Revenue	\$ 47,087,695	\$ 45,076,891
Total Operating Revenues	<u>47,087,695</u>	<u>45,076,891</u>
OPERATING EXPENSES		
Operations:		
Personnel Services	201,832	223,082
Supplies	2,241	772
Services and Charges:		
Medical Claims Net of Change in Estimated But Not Reported	44,020,522	39,907,930
Professional Services	402,884	190,751
Medical Insurance Refunds	211,622	-
Other Services and Charges	40,636	24,483
Total Services and Charges	<u>44,675,664</u>	<u>40,123,164</u>
Charges from Other Departments	765	1,279
Total Operating Expenses	<u>44,880,502</u>	<u>40,348,297</u>
Operating Income	<u>2,207,193</u>	<u>4,728,594</u>
NON-OPERATING REVENUES		
Interest and Investment Revenue (Loss)	(91,240)	727,805
Intergovernmental Revenue	8,001	10,300
Total Non-Operating Revenues	<u>(83,239)</u>	<u>738,105</u>
Income before Transfers	<u>2,123,954</u>	<u>5,466,699</u>
TRANSFERS		
Transfer to Other Funds	<u>3,558,378</u>	-
Special Item - NPO/OPEB Write-Off	<u>17,167</u>	-
Change in Net Assets	<u>(1,417,257)</u>	<u>5,466,699</u>
Net Assets, Beginning	<u>8,287,835</u>	<u>2,821,136</u>
Net Assets, Ending	<u>\$ 6,870,578</u>	<u>\$ 8,287,835</u>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-20

MEDICAL AND DENTAL SELF INSURANCE FUND  
 COMPARATIVE STATEMENTS OF CASH FLOWS  
 For the Years Ended December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers and Users	\$ 47,087,695	\$ 45,076,891
Payments to Employees	(200,067)	(216,059)
Payments to Vendors	(43,514,349)	(40,971,303)
Net Cash Provided by Operating Activities	<u>3,373,279</u>	<u>3,889,529</u>
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Loan to Component Unit	320,839	302,367
Transfers to Other Funds	(3,171,413)	-
Intergovernmental Revenues	8,001	10,300
Net Cash Provided (Used) by Non-Capital and Related Financing Activities	<u>(2,842,573)</u>	<u>312,667</u>
<b>CASH FLOWS FROM INVESTING ACTIVITY</b>		
Interest and Investment Revenue (Loss)	(91,240)	727,805
Net Cash Provided (Used) by Investing Activity	<u>(91,240)</u>	<u>727,805</u>
Net Increase in Cash	439,466	4,930,001
Cash, Beginning of Year	11,770,456	6,840,455
Cash, End of Year	<u>\$ 12,209,922</u>	<u>\$ 11,770,456</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Operating Income	\$ 2,207,193	\$ 4,728,594
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities		
Special Item - NPO/OPEB Write-Off	17,167	-
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Prepaid Items	(1,415)	-
Accounts Payable	29,180	(20,089)
Compensated Absences Payable	1,765	(59)
Claims Payable	559,195	(932,638)
Claims Incurred but not Recorded	577,361	106,639
Net Pension and Other Postemployment Benefits Obligation	(17,167)	7,082
Net Cash Provided by Operating Activities	<u>\$ 3,373,279</u>	<u>\$ 3,889,529</u>

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## MUNICIPALITY OF ANCHORAGE, ALASKA

TAX REVENUES BY SOURCE  
GENERAL FUND  
LAST TEN YEARS

Fiscal Year	General Property	Motor Vehicle Registration	Hotel Motel	Excise on Tobacco	Municipal Utility Service Assessment (2)	Penalties and Interest	In Lieu of Property Tax and Other (1)(2)	Total
1999	\$ 248,058,638	\$ 4,472,666	\$ 9,915,069	\$ 4,928,758	\$ 11,294,317	\$ 2,343,794	\$ 420,854	\$ 281,434,096
2000	\$ 257,565,942	\$ 5,071,956	\$ 10,995,951	\$ 5,393,623	\$ 6,065,441	\$ 2,460,994	\$ 873,553	\$ 288,427,460
2001	\$ 278,525,390	\$ 5,008,303	\$ 11,101,361	\$ 4,762,237	\$ 6,324,708	\$ 2,865,706	\$ 4,287,058	\$ 312,874,763
2002	\$ 287,954,223	\$ 5,237,900	\$ 11,007,249	\$ 5,349,091	\$ 6,570,765	\$ 2,811,692	\$ 5,286,833	\$ 324,217,753
2003	\$ 309,554,471	\$ 5,161,320	\$ 10,287,972	\$ 4,734,327	\$ 6,608,739	\$ 2,930,685	\$ 4,869,343	\$ 344,146,857
2004	\$ 329,923,941	\$ 5,351,524	\$ 11,627,259	\$ 8,627,333	\$ 9,642,123	\$ 2,705,070	\$ 4,728,952	\$ 372,606,202
2005	\$ 359,358,376	\$ 5,200,151	\$ 11,836,725	\$ 14,050,603	\$ -	\$ 2,981,727	\$ 4,708,083	\$ 398,135,665
2006	\$ 388,783,445	\$ 5,283,655	\$ 7,978,198	\$ 17,662,355	\$ -	\$ 3,214,196	\$ 4,965,292	\$ 427,887,141
2007	\$ 377,553,892	\$ 5,156,698	\$ 8,486,132	\$ 16,559,744	\$ -	\$ 2,845,956	\$ 5,292,147	\$ 415,894,569
2008	\$ 431,210,892	\$ 5,183,112	\$ 9,276,697	\$ 16,524,753	\$ -	\$ 3,612,200	\$ 5,543,794	\$ 471,351,448

(1) 2000-2008 includes Motor Vehicle Rental Tax.

(2) In 2004 Municipal Utility Services Assessment and In Lieu of Property Tax were segregated from taxes.

Source: Municipality of Anchorage, Finance Department.

MUNICIPALITY OF ANCHORAGE, ALASKA

SUMMARY DEBT SERVICE REQUIREMENTS TO MATURITY  
December 31, 2008

YEAR	AREAWIDE G.O. BONDS	FIRE, POLICE, ECONOMIC & COMMUNITY DEVELOPMENT G.O. BONDS	ROADS & DRAINAGE G.O. BONDS	GENERAL FUNDS NOTES & CONTRACTS	GENERAL GOVERNMENT REVENUE BONDS
2009	\$ 2,664,955	\$ 6,860,293	\$ 37,960,017	\$ 2,890,989	\$ 10,995,666
2010	2,748,544	6,890,437	38,906,166	1,740,943	11,116,891
2011	2,650,400	6,882,128	38,114,759	1,325,634	11,205,210
2012	2,648,604	6,871,419	37,498,128	520,797	11,279,685
2013	2,559,710	6,656,428	36,698,097	520,997	11,356,685
2014	3,024,511	7,548,518	36,972,067	339,813	11,436,560
2015	2,332,727	6,105,722	32,728,997	339,288	11,510,535
2016	2,347,634	4,804,782	35,048,234	338,888	11,589,610
2017	2,425,712	6,076,625	32,627,727	338,288	11,660,260
2018	2,494,848	5,947,827	31,357,066	337,306	11,744,560
2019	2,411,308	5,729,559	31,226,392	340,931	11,824,460
2020	2,760,862	5,721,881	30,522,567	339,051	11,905,148
2021	1,937,728	3,203,333	22,410,401	336,791	6,939,650
2022	1,479,425	2,171,609	19,483,319	339,141	7,019,100
2023	1,484,031	2,173,060	19,470,339	340,861	7,102,425
2024	1,215,855	1,544,596	17,689,997	341,931	7,185,650
2025	860,074	816,580	14,721,989	337,431	7,267,950
2026	680,262	815,978	7,691,981	336,925	7,351,075
2027	680,601	816,397	7,695,471	340,906	7,438,788
2028	236,791	229,699	4,369,261	339,119	7,524,394
2029	-	-	-	341,819	7,612,281
2030	-	-	-	338,750	7,701,756
2031	-	-	-	340,500	7,792,125
2032	-	-	-	341,500	7,882,875
2033	-	-	-	341,750	7,975,875
2034	-	-	-	341,247	8,065,125
2035	-	-	-	-	8,159,875
2036	-	-	-	-	8,257,975
2037	-	-	-	-	8,352,850
2038	-	-	-	-	8,448,825
TOTAL	<u>\$ 39,644,582</u>	<u>\$ 87,866,871</u>	<u>\$ 533,192,975</u>	<u>\$ 14,131,596</u>	<u>\$ 275,703,864</u>

TABLE X-2

INTERNAL SERVICE FUNDS NOTES & CONTRACTS	ENTERPRISE FUNDS BONDS, LOANS CONTRACTS	TOTAL PRIMARY GOVERNMENT	ANCHORAGE SCHOOL DISTRICT BONDS	TOTAL REPORTING ENTITY
\$ 2,622,275	\$ 51,324,446	\$ 115,318,641	\$ 83,705,034	\$ 199,023,675
2,228,124	50,339,813	113,970,918	83,546,452	197,517,370
1,874,623	48,279,171	110,331,925	83,512,961	193,844,886
1,147,600	47,992,536	107,958,769	83,313,051	191,271,820
997,567	46,562,121	105,351,605	80,947,597	186,299,202
-	47,002,193	106,323,662	79,545,894	185,869,556
-	42,943,645	95,960,914	78,254,000	174,214,914
-	30,552,919	84,682,067	73,026,200	157,708,267
-	29,761,677	82,890,289	67,723,760	150,614,049
-	29,740,653	81,622,260	62,178,979	143,801,239
-	23,092,812	74,625,462	58,716,256	133,341,718
-	22,909,980	74,159,489	54,479,229	128,638,718
-	22,412,578	57,240,481	54,449,811	111,690,292
-	21,602,231	52,094,825	40,238,313	92,333,138
-	21,563,980	52,134,696	40,333,912	92,468,608
-	18,952,803	46,930,832	29,697,012	76,627,844
-	18,935,913	42,939,937	20,227,625	63,167,562
-	18,926,114	35,802,335	8,731,913	44,534,248
-	15,919,406	32,891,569	8,735,550	41,627,119
-	16,649,897	29,349,161	5,007,125	34,356,286
-	14,697,168	22,651,268	-	22,651,268
-	13,750,650	21,791,156	-	21,791,156
-	13,753,370	21,885,995	-	21,885,995
-	13,748,170	21,972,545	-	21,972,545
-	13,752,625	22,070,250	-	22,070,250
-	13,749,375	22,155,747	-	22,155,747
-	13,752,250	21,912,125	-	21,912,125
-	13,749,750	22,007,725	-	22,007,725
-	13,750,370	22,103,220	-	22,103,220
-	-	8,448,825	-	8,448,825
<u>\$ 8,870,189</u>	<u>\$ 750,168,616</u>	<u>\$ 1,709,578,693</u>	<u>\$ 1,096,370,674</u>	<u>\$ 2,805,949,367</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 AREAWIDE GENERAL OBLIGATION BONDS  
 DEBT SERVICE REQUIREMENTS TO MATURITY  
 December 31, 2008

TABLE X-3

Year	Principal	Interest	Total
2009	\$ 1,421,414	\$ 1,243,541	\$ 2,664,955
2010	1,516,322	1,232,222	2,748,544
2011	1,493,914	1,156,486	2,650,400
2012	1,558,750	1,089,854	2,648,604
2013	1,537,585	1,022,125	2,559,710
2014	2,080,032	944,479	3,024,511
2015	1,476,111	856,616	2,332,727
2016	1,549,830	797,804	2,347,634
2017	1,711,652	714,060	2,425,712
2018	1,875,030	619,818	2,494,848
2019	1,881,040	530,268	2,411,308
2020	2,321,000	439,862	2,760,862
2021	1,587,790	349,938	1,937,728
2022	1,201,796	277,629	1,479,425
2023	1,263,573	220,458	1,484,031
2024	1,055,257	160,598	1,215,855
2025	749,895	110,179	860,074
2026	606,287	73,975	680,262
2027	636,942	43,659	680,601
2028	225,247	11,544	236,791
TOTAL	<u>\$ 27,749,467</u>	<u>\$ 11,895,115</u>	<u>\$ 39,644,582</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-4

FIRE, POLICE, ECONOMIC & COMMUNITY DEVELOPMENT GENERAL OBLIGATION BONDS  
DEBT SERVICE REQUIREMENTS TO MATURITY  
December 31, 2008

Year	FIRE		POLICE		ECONOMIC & COMMUNITY DEVELOPMENT		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2009	\$ 1,942,369	\$ 1,583,489	\$ 250,000	\$ 142,733	\$ 1,693,302	\$ 1,248,400	\$ 6,860,293
2010	1,887,442	1,541,097	285,000	131,060	1,873,311	1,172,527	6,890,437
2011	1,983,473	1,442,651	300,000	116,934	1,974,368	1,064,702	6,882,128
2012	2,066,541	1,352,424	310,000	102,453	2,069,773	970,228	6,871,419
2013	2,064,118	1,258,327	190,000	85,202	2,190,017	868,764	6,656,428
2014	2,951,570	1,145,951	172,000	77,693	2,443,865	757,439	7,548,518
2015	2,102,864	1,023,729	180,000	69,279	2,095,410	634,440	6,105,722
2016	2,027,631	938,905	100,000	62,369	1,109,920	565,957	4,804,782
2017	2,452,170	824,420	145,000	56,928	2,103,295	494,812	6,076,625
2018	2,726,520	691,877	150,000	49,693	1,936,575	393,162	5,947,827
2019	2,731,963	558,109	153,000	41,520	1,961,295	283,672	5,729,559
2020	2,883,235	439,225	166,000	33,800	2,004,784	194,837	5,721,881
2021	1,823,152	330,383	130,000	27,006	763,231	129,561	3,203,333
2022	1,201,960	247,574	135,000	20,785	471,176	95,114	2,171,609
2023	1,258,665	190,515	140,000	14,087	496,980	72,813	2,173,060
2024	885,610	130,790	150,000	7,055	321,659	49,482	1,544,596
2025	494,247	87,324	-	-	201,283	33,726	816,580
2026	518,530	62,612	-	-	211,174	23,662	815,978
2027	544,750	36,685	-	-	221,859	13,103	816,397
2028	180,167	9,234	-	-	38,333	1,965	229,699
<b>TOTAL</b>	<b>\$ 34,726,977</b>	<b>\$ 13,895,321</b>	<b>\$ 2,956,000</b>	<b>\$ 1,038,597</b>	<b>\$ 26,181,610</b>	<b>\$ 9,068,366</b>	<b>\$ 87,866,871</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-5

ROADS AND DRAINAGE GENERAL OBLIGATION BONDS  
DEBT SERVICE REQUIREMENTS TO MATURITY  
December 31, 2008

Year	Principal	Interest	Total
2009	\$ 21,377,915	\$ 16,582,102	\$ 37,960,017
2010	22,327,926	16,578,240	38,906,166
2011	22,663,246	15,451,513	38,114,759
2012	23,119,936	14,378,192	37,498,128
2013	23,433,279	13,264,818	36,698,097
2014	24,817,533	12,154,534	36,972,067
2015	21,690,614	11,038,383	32,728,997
2016	24,922,619	10,125,615	35,048,234
2017	23,762,884	8,864,843	32,627,727
2018	23,686,873	7,670,193	31,357,066
2019	24,652,701	6,573,691	31,226,392
2020	25,039,982	5,482,585	30,522,567
2021	17,895,828	4,514,573	22,410,401
2022	15,770,068	3,713,251	19,483,319
2023	16,480,783	2,989,556	19,470,339
2024	15,457,474	2,232,523	17,689,997
2025	13,199,574	1,522,415	14,721,989
2026	6,779,009	912,972	7,691,981
2027	7,121,449	574,022	7,695,471
2028	4,156,253	213,008	4,369,261
TOTAL	<u>\$ 378,355,946</u>	<u>\$ 154,837,029</u>	<u>\$ 533,192,975</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 AREAWIDE CAPITAL PROJECTS FUND  
 LOAN FROM ELECTRIC UTILITY  
 DEBT SERVICE REQUIREMENTS TO MATURITY  
 December 31, 2008

TABLE X-6

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$ 1,905,300	\$ 396,392	\$ 2,301,692
2010	1,028,710	122,136	1,150,846
2011	754,427	50,809	805,236
<b>TOTAL</b>	<b><u>\$ 3,688,437</u></b>	<b><u>\$ 569,337</u></b>	<b><u>\$ 4,257,774</u></b>

GENERAL GOVERNMENT FUNDS  
 MASTER LEASE AGREEMENT  
 DEBT SERVICE REQUIREMENTS TO MATURITY  
 December 31, 2008

TABLE X-7

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$ 32,838	\$ 5,706	\$ 38,544
2010	33,508	5,036	38,544
2011	34,828	3,715	38,543
2012	36,200	2,343	38,543
2013	37,626	917	38,543
<b>TOTAL</b>	<b><u>\$ 175,000</u></b>	<b><u>\$ 17,717</u></b>	<b><u>\$ 192,717</u></b>

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-8

THE ALASKA CENTER FOR PERFORMING ARTS, INC. ROOF LOAN  
DEBT SERVICE REQUIREMENTS TO MATURITY  
December 31, 2008

Year	Principal	Interest	Total
2009	\$ 105,000	\$ 232,813	\$ 337,813
2010	110,000	228,613	338,613
2011	115,000	224,213	339,213
2012	120,000	219,613	339,613
2013	125,000	214,813	339,813
2014	130,000	209,813	339,813
2015	135,000	204,288	339,288
2016	140,000	198,888	338,888
2017	145,000	193,288	338,288
2018	150,000	187,306	337,306
2019	160,000	180,931	340,931
2020	165,000	174,051	339,051
2021	170,000	166,791	336,791
2022	180,000	159,141	339,141
2023	190,000	150,861	340,861
2024	200,000	141,931	341,931
2025	205,000	132,431	337,431
2026	215,000	121,925	336,925
2027	230,000	110,906	340,906
2028	240,000	99,119	339,119
2029	255,000	86,819	341,819
2030	265,000	73,750	338,750
2031	280,000	60,500	340,500
2032	295,000	46,500	341,500
2033	310,000	31,750	341,750
2034	325,000	16,247	341,247
TOTAL	<u>\$ 4,960,000</u>	<u>\$ 3,867,301</u>	<u>\$ 8,827,301</u>



MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-9

GENERAL FUND  
ANCHORAGE FIRE DEPARTMENT LEASE/PURCHASE CONTRACTS  
DEBT SERVICE REQUIREMENTS TO MATURITY  
December 31, 2008

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$ 180,495	\$ 32,445	\$ 212,940
2010	189,019	23,921	212,940
2011	127,650	14,992	142,642
2012	133,354	9,287	142,641
2013	139,314	3,327	142,641
<b>TOTAL</b>	<b>\$ 769,832</b>	<b>\$ 83,972</b>	<b>\$ 853,804</b>

INTERNAL SERVICE FUND  
INFORMATION TECHNOLOGY  
LOANS AND CONTRACTS  
DEBT SERVICE REQUIREMENTS TO MATURITY  
December 31, 2008

TABLE X-10

<u>Year</u>	<u>Principal</u>	<u>Interest (1)</u>	<u>Total</u>
2009	\$ 1,626,252	\$ 135,912	\$ 1,762,164
2010	1,266,752	101,261	1,368,013
2011	1,018,377	75,444	1,093,821
2012	548,516	56,209	604,725
2013	548,533	41,878	590,411
<b>TOTAL</b>	<b>\$ 5,008,430</b>	<b>\$ 410,704</b>	<b>\$ 5,419,134</b>

(1) Interest rates are variable and total interest is subject to change.

INTERNAL SERVICE FUND  
INFORMATION TECHNOLOGY  
MASTER LEASE AGREEMENT  
DEBT SERVICE REQUIREMENTS TO MATURITY  
December 31, 2008

TABLE X-11

<u>Year</u>	<u>Principal</u>	<u>Interest (1)</u>	<u>Total</u>
2009	\$ 731,940	\$ 128,171	\$ 860,111
2010	773,671	86,440	860,111
2011	725,995	54,807	780,802
2012	513,203	29,672	542,875
2013	398,923	8,233	407,156
<b>TOTAL</b>	<b>\$ 3,143,732</b>	<b>\$ 307,323</b>	<b>\$ 3,451,055</b>

## MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-12

SUMMARY OF ENTERPRISE FUNDS  
DEBT SERVICE REQUIREMENTS TO MATURITY  
December 31, 2008

YEAR	ELECTRIC UTILITY BONDS	WATER UTILITY BONDS & CONTRACTS	WASTEWATER UTILITY BONDS & CONTRACTS	SOLID WASTE BONDS & CONTRACTS	TOTAL
2009	\$ 26,179,800	\$ 14,771,424	\$ 8,271,468	\$ 2,101,754	\$ 51,324,446
2010	24,931,575	15,471,607	8,226,248	1,710,383	50,339,813
2011	23,878,025	15,008,877	7,703,581	1,688,688	48,279,171
2012	22,820,050	15,836,986	7,668,509	1,666,991	47,992,536
2013	22,107,075	15,812,059	6,997,692	1,645,295	46,562,121
2014	21,988,050	16,423,208	6,967,336	1,623,599	47,002,193
2015	21,611,350	12,942,598	6,787,792	1,601,905	42,943,645
2016	9,295,213	12,915,076	6,762,422	1,580,208	30,552,919
2017	9,025,081	12,900,081	6,737,911	1,098,604	29,761,677
2018	9,062,931	12,881,222	6,712,700	1,083,800	29,740,653
2019	2,721,681	12,863,448	6,438,689	1,068,994	23,092,812
2020	2,714,181	12,713,316	6,428,293	1,054,190	22,909,980
2021	2,714,731	12,691,841	6,414,643	591,363	22,412,578
2022	2,713,231	11,901,543	6,404,178	583,279	21,602,231
2023	2,706,731	11,888,888	6,393,166	575,195	21,563,980
2024	2,700,231	9,360,268	6,325,193	567,111	18,952,803
2025	2,701,544	9,359,195	6,316,147	559,027	18,935,913
2026	2,695,982	9,377,880	6,301,309	550,943	18,926,114
2027	-	9,376,169	6,277,985	265,252	15,919,406
2028	-	9,882,831	6,767,066	-	16,649,897
2029	-	8,795,718	5,901,450	-	14,697,168
2030	-	8,213,550	5,537,100	-	13,750,650
2031	-	8,214,430	5,538,940	-	13,753,370
2032	-	8,211,630	5,536,540	-	13,748,170
2033	-	8,212,750	5,539,875	-	13,752,625
2034	-	8,211,375	5,538,000	-	13,749,375
2035	-	8,212,750	5,539,500	-	13,752,250
2036	-	8,211,000	5,538,750	-	13,749,750
2037	-	8,210,247	5,540,123	-	13,750,370
<b>TOTAL</b>	<b>\$ 212,567,462</b>	<b>\$ 328,871,967</b>	<b>\$ 187,112,606</b>	<b>\$ 21,616,581</b>	<b>\$ 750,168,616</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-13

ELECTRIC UTILITY  
DEBT SERVICE REQUIREMENTS TO MATURITY  
December 31, 2008

REVENUE BONDS			
Year	Principal	Interest	Total
2009	\$ 17,270,000	\$ 8,909,800	\$ 26,179,800
2010	16,995,000	7,936,575	24,931,575
2011	16,945,000	6,933,025	23,878,025
2012	16,915,000	5,905,050	22,820,050
2013	17,085,000	5,022,075	22,107,075
2014	17,910,000	4,078,050	21,988,050
2015	18,575,000	3,036,350	21,611,350
2016	7,315,000	1,980,213	9,295,213
2017	7,410,000	1,615,081	9,025,081
2018	7,810,000	1,252,931	9,062,931
2019	1,850,000	871,681	2,721,681
2020	1,935,000	779,181	2,714,181
2021	2,030,000	684,731	2,714,731
2022	2,130,000	583,231	2,713,231
2023	2,230,000	476,731	2,706,731
2024	2,335,000	365,231	2,700,231
2025	2,450,000	251,544	2,701,544
2026	2,570,000	125,982	2,695,982
TOTAL	<u>\$ 161,760,000</u>	<u>\$ 50,807,462</u>	<u>\$ 212,567,462</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-14

WATER UTILITY  
DEBT SERVICE REQUIREMENTS TO MATURITY  
December 31, 2008

Year	REVENUE BONDS		LONG-TERM CONTRACTS		Total
	Principal	Interest	Principal	Interest	
2009	\$ 4,095,000	\$ 7,632,688	\$ 2,150,862	\$ 892,874	\$ 14,771,424
2010	4,640,000	7,420,766	2,643,897	766,944	15,471,607
2011	4,495,000	7,182,241	2,666,848	664,788	15,008,877
2012	5,570,000	6,952,055	2,690,145	624,786	15,836,986
2013	5,840,000	6,673,836	2,713,789	584,434	15,812,059
2014	6,735,000	6,406,693	2,737,789	543,726	16,423,208
2015	3,545,000	6,132,789	2,762,150	502,659	12,942,598
2016	3,730,000	5,936,974	2,786,874	461,228	12,915,076
2017	3,940,000	5,728,686	2,811,970	419,425	12,900,081
2018	4,160,000	5,506,533	2,837,444	377,245	12,881,222
2019	4,395,000	5,270,466	2,863,299	334,683	12,863,448
2020	4,655,000	5,018,741	2,747,841	291,734	12,713,316
2021	4,915,000	4,753,974	2,772,351	250,516	12,691,841
2022	5,190,000	4,474,397	2,028,215	208,931	11,901,543
2023	5,490,000	4,178,450	2,041,931	178,507	11,888,888
2024	3,385,000	3,817,956	2,009,433	147,879	9,360,268
2025	3,565,000	3,652,894	2,023,564	117,737	9,359,195
2026	4,015,000	3,472,869	1,802,627	87,384	9,377,880
2027	4,225,000	3,277,169	1,813,656	60,344	9,376,169
2028	5,160,000	3,054,275	1,635,417	33,139	9,882,831
2029	5,410,000	2,803,238	573,872	8,608	8,795,718
2030	5,675,000	2,538,550	-	-	8,213,550
2031	5,955,000	2,259,430	-	-	8,214,430
2032	6,245,000	1,966,630	-	-	8,211,630
2033	6,560,000	1,652,750	-	-	8,212,750
2034	6,895,000	1,316,375	-	-	8,211,375
2035	7,250,000	962,750	-	-	8,212,750
2036	7,620,000	591,000	-	-	8,211,000
2037	8,010,000	200,247	-	-	8,210,247
<b>TOTAL</b>	<b>\$ 151,365,000</b>	<b>\$ 120,835,422</b>	<b>\$ 49,113,974</b>	<b>\$ 7,557,571</b>	<b>\$ 328,871,967</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-15

WASTEWATER UTILITY  
DEBT SERVICE REQUIREMENTS TO MATURITY  
December 31, 2008

Year	GENERAL OBLIGATION BONDS SERVICE AREA 40		REVENUE BONDS		LONG-TERM CONTRACTS		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2009	\$ 480,000	\$ 52,950	\$ 595,000	\$ 3,204,697	\$ 2,901,018	\$ 1,037,803	\$ 8,271,468
2010	505,000	27,270	615,000	3,181,475	3,274,762	622,741	8,226,248
2011	-	-	650,000	3,153,650	3,294,826	605,105	7,703,581
2012	-	-	670,000	3,127,634	3,315,192	555,683	7,688,509
2013	-	-	705,000	3,099,794	2,686,943	505,955	6,997,692
2014	-	-	730,000	3,069,950	2,701,736	465,650	6,967,336
2015	-	-	765,000	3,037,578	2,560,089	425,125	6,787,792
2016	-	-	800,000	3,002,719	2,572,980	386,723	6,762,422
2017	-	-	840,000	2,963,719	2,586,063	348,129	6,737,911
2018	-	-	880,000	2,924,019	2,599,343	309,338	6,712,700
2019	-	-	950,000	2,885,131	2,333,210	270,348	6,438,689
2020	-	-	1,010,000	2,840,247	2,342,697	235,349	6,428,293
2021	-	-	1,090,000	2,788,928	2,335,506	200,209	6,414,643
2022	-	-	1,505,000	2,726,091	2,007,911	165,176	6,404,178
2023	-	-	1,855,000	2,645,244	1,757,864	135,058	6,393,166
2024	-	-	2,100,000	2,550,738	1,565,765	108,690	6,325,193
2025	-	-	2,210,000	2,448,375	1,572,569	85,203	6,316,147
2026	-	-	2,570,000	2,334,850	1,334,844	61,615	6,301,309
2027	-	-	2,820,000	2,208,075	1,208,318	41,592	6,277,985
2028	-	-	3,480,000	2,059,688	1,203,911	23,467	6,767,066
2029	-	-	3,645,000	1,890,469	360,573	5,408	5,901,450
2030	-	-	3,825,000	1,712,100	-	-	5,537,100
2031	-	-	4,015,000	1,523,940	-	-	5,538,940
2032	-	-	4,210,000	1,326,540	-	-	5,536,540
2033	-	-	4,425,000	1,114,875	-	-	5,539,875
2034	-	-	4,650,000	888,000	-	-	5,538,000
2035	-	-	4,890,000	649,500	-	-	5,539,500
2036	-	-	5,140,000	398,750	-	-	5,538,750
2037	-	-	5,405,000	135,123	-	-	5,540,123
<b>TOTAL</b>	<b>\$ 985,000</b>	<b>\$ 80,220</b>	<b>\$ 67,045,000</b>	<b>\$ 65,891,899</b>	<b>\$ 46,516,120</b>	<b>\$ 6,594,367</b>	<b>\$ 187,112,606</b>

TABLE X-16

SOLID WASTE SERVICES  
DEBT SERVICE REQUIREMENTS TO MATURITY  
December 31, 2008

Year	LONG-TERM CONTRACTS		REVENUE BONDS		Total
	Principal	Interest	Principal	Interest	
2009	\$ 1,446,869	\$ 285,210	\$ 360,000	\$ 9,675	\$ 2,101,754
2010	1,446,869	263,514	-	-	1,710,383
2011	1,446,869	241,819	-	-	1,688,688
2012	1,446,869	220,122	-	-	1,666,991
2013	1,446,869	198,426	-	-	1,645,295
2014	1,446,869	176,730	-	-	1,623,599
2015	1,446,870	155,035	-	-	1,601,905
2016	1,446,869	133,339	-	-	1,580,208
2017	986,961	111,643	-	-	1,098,604
2018	986,962	96,838	-	-	1,083,800
2019	986,961	82,033	-	-	1,068,994
2020	986,962	67,228	-	-	1,054,190
2021	538,939	52,424	-	-	591,363
2022	538,939	44,340	-	-	583,279
2023	538,939	36,256	-	-	575,195
2024	538,939	28,172	-	-	567,111
2025	538,939	20,088	-	-	559,027
2026	538,939	12,004	-	-	550,943
2027	261,332	3,920	-	-	265,252
<b>TOTAL</b>	<b>\$ 19,017,765</b>	<b>\$ 2,229,141</b>	<b>\$ 360,000</b>	<b>\$ 9,675</b>	<b>\$ 21,616,581</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-17

CIVICVentures  
DEBT SERVICE REQUIREMENTS TO MATURITY  
December 31, 2008

REVENUE BONDS

Year	Principal	Interest	Total
2009	\$ 920,000	\$ 5,059,660	\$ 5,979,660
2010	1,070,000	5,027,460	6,097,460
2011	1,180,000	4,990,010	6,170,010
2012	1,300,000	4,945,760	6,245,760
2013	1,425,000	4,897,010	6,322,010
2014	1,555,000	4,840,010	6,395,010
2015	1,690,000	4,777,810	6,467,810
2016	1,835,000	4,710,210	6,545,210
2017	1,985,000	4,636,810	6,621,810
2018	2,165,000	4,537,560	6,702,560
2019	2,330,000	4,450,960	6,780,960
2020	2,525,000	4,334,460	6,859,460
2021	2,730,000	4,209,650	6,939,650
2022	2,905,000	4,114,100	7,019,100
2023	3,090,000	4,012,425	7,102,425
2024	3,320,000	3,865,650	7,185,650
2025	3,560,000	3,707,950	7,267,950
2026	3,820,000	3,531,075	7,351,075
2027	4,095,000	3,343,788	7,438,788
2028	4,370,000	3,154,394	7,524,394
2029	4,660,000	2,952,281	7,612,281
2030	4,965,000	2,736,756	7,701,756
2031	5,285,000	2,507,125	7,792,125
2032	5,640,000	2,242,875	7,882,875
2033	6,015,000	1,960,875	7,975,875
2034	6,405,000	1,660,125	8,065,125
2035	6,820,000	1,339,875	8,159,875
2036	7,225,000	1,032,975	8,257,975
2037	7,645,000	707,850	8,352,850
2038	8,085,000	363,825	8,448,825
TOTAL	\$ 110,615,000	\$ 104,651,314	\$ 215,266,314

TABLE X-18

JAIL REVENUE BONDS  
DEBT SERVICE REQUIREMENTS TO MATURITY  
December 31, 2008

REVENUE BONDS

Year	Principal	Interest	Total
2009	\$ 2,830,000	\$ 2,186,006	\$ 5,016,006
2010	2,985,000	2,034,431	5,019,431
2011	3,150,000	1,885,200	5,035,200
2012	3,300,000	1,733,925	5,033,925
2013	3,470,000	1,564,675	5,034,675
2014	3,655,000	1,386,550	5,041,550
2015	3,840,000	1,202,725	5,042,725
2016	4,035,000	1,009,400	5,044,400
2017	4,235,000	803,450	5,038,450
2018	4,455,000	587,000	5,042,000
2019	4,685,000	358,500	5,043,500
2020	4,925,000	120,688	5,045,688
TOTAL	\$ 45,565,000	\$ 14,872,550	\$ 60,437,550

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-19

ANCHORAGE SCHOOL DISTRICT  
DEBT SERVICE REQUIREMENTS TO MATURITY  
December 31, 2008

GENERAL OBLIGATION BONDS			
Year	Principal	Interest	Total
2009	\$ 46,630,000	\$ 37,075,034	\$ 83,705,034
2010	48,570,000	34,976,452	83,546,452
2011	50,815,000	32,697,961	83,512,961
2012	53,070,000	30,243,051	83,313,051
2013	53,150,000	27,797,597	80,947,597
2014	54,400,000	25,145,894	79,545,894
2015	55,815,000	22,439,000	78,254,000
2016	53,245,000	19,781,200	73,026,200
2017	50,640,000	17,083,760	67,723,760
2018	47,570,000	14,608,979	62,178,979
2019	46,450,000	12,266,256	58,716,256
2020	44,475,000	10,004,229	54,479,229
2021	46,720,000	7,729,811	54,449,811
2022	34,535,000	5,703,313	40,238,313
2023	36,325,000	4,008,912	40,333,912
2024	27,150,000	2,547,012	29,697,012
2025	18,750,000	1,477,625	20,227,625
2026	7,890,000	841,913	8,731,913
2027	8,290,000	445,550	8,735,550
2028	4,885,000	122,125	5,007,125
TOTAL	\$ 789,375,000	\$ 306,995,674	\$ 1,096,370,674

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