

MUNICIPALITY OF ANCHORAGE, ALASKA



DETAIL STATEMENTS AND SCHEDULES **Supplement to the Comprehensive** **Annual Financial Report**

For the Fiscal Year Ended December 31, 2014

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MUNICIPALITY OF ANCHORAGE, ALASKA

DETAIL STATEMENTS AND SCHEDULES

DECEMBER 31, 2014

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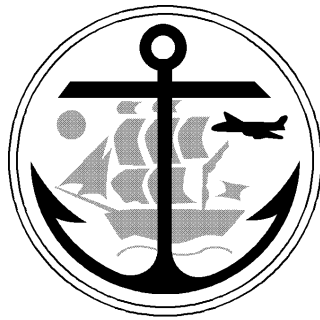
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MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Balance Sheets
 December 31, 2014
 (With summarized financial information at December 31, 2013)

Exhibit AA-1

	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
ASSETS						
Cash	\$ 15,609	\$ -	\$ -	\$ -	\$ -	\$ -
Equity in General Cash Pool	90,427,912	-	1,143,622	166,137	1,227,659	105,847
Accrued Interest	377,463	-	-	-	-	-
Taxes Receivable:						
Delinquent Taxes	3,322,161	7,590	40,837	8,310	35,399	32,284
Tax Liens	352,402	-	-	-	-	-
Penalties and Interest	1,298,707	-	4,042	332	3,026	22,146
Less: Allowance for Uncollectibles	(66,034)	(4)	(245)	(16)	(317)	(1,774)
Total Net Taxes Receivable	4,907,236	7,586	44,634	8,626	38,108	52,656
Accounts Receivable	10,505,370	-	-	-	-	-
Less: Allowance for Uncollectibles	(3,368,734)	-	-	-	-	-
Total Net Accounts Receivable	7,136,636	-	-	-	-	-
Special Assessments Receivable:						
Current	-	420	-	-	-	-
Delinquent	-	-	-	-	-	-
Unbilled	-	6,762	-	-	-	-
Total Special Assessments Receivable	-	7,182	-	-	-	-
Intergovernmental Receivables	947,203	-	2,905	834	4,171	-
Due from Component Units:						
Anchorage School District	-	-	-	-	-	-
Total Due from Component Units	-	-	-	-	-	-
Due from Other Funds and Sub-Funds:						
Former City Service Area Fund	1,077	-	-	-	-	-
Building Safety Fund	717,309	-	-	-	-	-
Federal Grants Fund	2,647,137	-	-	-	-	-
Areawide Capital Projects Fund	89,911	-	-	-	-	-
Road and Drainage Capital Projects Fund	-	-	-	-	-	-
Merrill Field Airport Fund	-	-	-	-	-	-
Information Technology Fund	1,579,315	-	-	-	-	-
Convention Center Operating Reserve Fund	12,725	-	-	-	-	-
E911 Surcharge Fund	909,750	-	-	-	-	-
Other Restricted Resources Fund	172,587	-	-	-	-	-
Police and Fire Retirement Trust Fund	-	-	-	-	-	-
Total Due from Other Funds and Sub-Funds	6,129,811	-	-	-	-	-
Long-Term Loans Receivable	5,560,000	-	-	-	-	-
Inventories, at Cost	1,456,430	-	-	-	-	-
Prepaid Items and Deposits	24,115	-	-	-	-	-
Advances to Areawide Capital Projects Fund	1,162,844	-	-	-	-	-
Advances to Roads and Drainage Fund	-	-	-	-	-	-
TOTAL ASSETS	\$ 118,145,259	\$ 14,768	\$ 1,191,161	\$ 175,597	\$ 1,269,938	\$ 158,503
LIABILITIES						
Accounts Payable	\$ 3,072,598	\$ -	\$ 4,689	\$ 9,234	\$ 47,691	\$ -
Accrued Payroll Liabilities	5,045,503	-	-	-	5,760	-
Due to Areawide	-	1,077	-	-	-	-
Due to Workers Comp and General Liability	-	-	-	-	-	-
Due to Anchorage School District	79,858,808	-	-	-	-	-
Unearned Revenue and Deposits	745,798	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-	-
Total Liabilities	88,722,707	1,077	4,689	9,234	53,451	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues- Long-term Loans Receivable	5,560,000	-	-	-	-	-
Unavailable Revenues- Property Taxes	3,969,599	7,586	38,932	8,438	28,765	52,657
Unavailable Revenues- Special Assessments	-	7,182	-	-	-	-
Unavailable Revenues- Risk Management Claims	98,652	-	-	-	-	-
Unavailable Revenues- Health Permit Receipts	491,827	-	-	-	-	-
Total Deferred Inflows of Resources	10,120,078	14,768	38,932	8,438	28,765	52,657
FUND BALANCE						
Nonspendable	2,643,389	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	12,429,390	-	83,518	17,096	153,925	-
Assigned	2,750,752	-	-	-	3,320	-
Unassigned	1,478,943	(1,077)	1,064,022	140,829	1,030,477	105,846
Total Fund Balance (Deficit)	19,302,474	(1,077)	1,147,540	157,925	1,187,722	105,846
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 118,145,259	\$ 14,768	\$ 1,191,161	\$ 175,597	\$ 1,269,938	\$ 158,503

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Balance Sheets
 December 31, 2014
 (With summarized financial information at December 31, 2013)

Exhibit AA-1

	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Anchorage Bowl Parks and Recreation Service Area	Eagle River-Chugiak Parks and Recreational Service Area
ASSETS						
Cash	\$ 300	\$ -	\$ -	\$ 150	\$ -	\$ 250
Equity in General Cash Pool	14,598,859	10,315,282	5,808,898	20,293,213	4,304,371	3,515,817
Accrued Interest	34,746	-	-	51,015	22,103	-
Taxes Receivable:						
Delinquent Taxes	1,531,287	1,302,076	225,154	1,997,330	325,883	98,623
Tax Liens	-	-	-	-	-	-
Penalties and Interest	4,974	7,829	6,278	8,885	868	9,874
Less: Allowance for Uncollectibles	(10,669)	(10,147)	(697)	(13,512)	(2,470)	(657)
Total Net Taxes Receivable	1,525,592	1,299,758	230,735	1,992,703	324,281	107,840
Accounts Receivable	72,041	60,640	3,277	781,213	63,586	-
Less: Allowance for Uncollectibles	(18,950)	(17,820)	-	(409,946)	(497)	-
Total Net Accounts Receivable	53,091	42,820	3,277	371,267	63,089	-
Special Assessments Receivable:						
Current	-	(52,582)	-	-	-	-
Delinquent	-	7,845	-	-	-	-
Unbilled	-	3,640,760	-	-	-	-
Total Special Assessments Receivable	-	3,596,023	-	-	-	-
Intergovernmental Receivables	160,386	215,589	20,699	510,672	55,246	-
Due from Component Units:						
Anchorage School District	-	-	-	-	-	-
Total Due from Component Units	-	-	-	-	-	-
Due from Other Funds and Sub-Funds:						
Former City Service Area Fund	-	-	-	-	-	-
Building Safety Fund	-	-	-	-	-	-
Federal Grants Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-	-
Road and Drainage Capital Projects Fund	-	3,772,032	-	-	-	-
Merrill Field Airport Fund	-	-	-	-	-	-
Information Technology Fund	-	-	-	-	-	-
Convention Center Operating Reserve Fund	-	-	-	-	-	-
E911 Surcharge Fund	-	-	-	-	-	-
Other Restricted Resources Fund	-	-	-	-	-	-
Police and Fire Retirement Trust Fund	-	-	-	-	-	-
Total Due from Other Funds and Sub-Funds	-	3,772,032	-	-	-	-
Long-Term Loans Receivable	-	-	-	-	-	-
Inventories, at Cost	-	-	-	-	-	-
Prepaid Items and Deposits	-	-	-	886,725	-	-
Advances to Areawide Capital Projects Fund	-	-	-	-	-	-
Advances to Roads and Drainage Fund	-	-	-	-	-	-
TOTAL ASSETS	\$ 16,372,974	\$ 19,241,504	\$ 6,063,609	\$ 24,105,745	\$ 4,769,090	\$ 3,623,907
LIABILITIES						
Accounts Payable	\$ 125,573	\$ 473,953	\$ 224,226	\$ 797,933	\$ 271,512	\$ 51,872
Accrued Payroll Liabilities	3,893,838	986,638	33,531	3,984,367	402,913	65,817
Due to Areawide	-	-	-	-	-	-
Due to Workers Comp and General Liability	-	-	-	328,033	-	-
Due to Anchorage School District	-	-	-	-	-	-
Unearned Revenue and Deposits	-	-	-	325,782	-	-
Advances from Other Funds	-	242,785	-	551,837	-	-
Total Liabilities	4,019,411	1,703,376	257,757	5,987,952	674,425	117,689
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues- Long-term Loans Receivable	-	-	-	-	-	-
Unavailable Revenues- Property Taxes	1,241,533	1,062,810	188,604	1,615,451	261,702	87,002
Unavailable Revenues- Special Assessments	-	3,977,697	-	-	-	-
Unavailable Revenues- Risk Management Claims	-	-	-	-	-	-
Unavailable Revenues- Health Permit Receipts	-	-	-	-	-	-
Total Deferred Inflows of Resources	1,241,533	5,040,507	188,604	1,615,451	261,702	87,002
FUND BALANCE						
Nonspendable	-	-	-	886,726	-	-
Restricted	-	-	189,145	-	-	-
Committed	7,677,086	6,756,409	471,768	10,875,033	1,999,029	212,381
Assigned	1,899,527	4,080,668	-	2,565,576	1,434,128	-
Unassigned	1,535,417	1,660,544	4,956,335	2,175,007	399,806	3,206,835
Total Fund Balance (Deficit)	11,112,030	12,497,621	5,617,248	16,502,342	3,832,963	3,419,216
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 16,372,974	\$ 19,241,504	\$ 6,063,609	\$ 24,105,745	\$ 4,769,090	\$ 3,623,907

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Balance Sheets
 December 31, 2014
 (With summarized financial information at December 31, 2013)

Exhibit AA-1

	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	PERS On -Behalf Payments From The State of Alaska	Total 2014	Total 2013
ASSETS						
Cash	\$ 200	\$ -	\$ -	\$ -	\$ 16,509	\$ 16,826
Equity in General Cash Pool	-	2,207,179	118,713	-	154,233,509	139,463,638
Accrued Interest	-	-	-	-	485,327	653,307
Taxes Receivable:						
Delinquent Taxes	2,017	-	-	-	8,928,951	10,356,557
Tax Liens	-	-	-	-	352,402	380,730
Penalties and Interest	4,078	-	-	-	1,371,039	1,546,859
Less: Allowance for Uncollectibles	(143)	-	-	-	(106,685)	(111,267)
Total Net Taxes Receivable	5,952	-	-	-	10,545,707	12,172,879
Accounts Receivable	22,200	68,257	-	-	11,576,584	11,204,360
Less: Allowance for Uncollectibles	(186)	-	-	-	(3,816,133)	(3,136,023)
Total Net Accounts Receivable	22,014	68,257	-	-	7,760,451	8,068,337
Special Assessments Receivable:						
Current	-	-	-	-	(52,162)	271,358
Delinquent	-	-	-	-	7,845	9,441
Unbilled	-	-	-	-	3,647,522	3,254,804
Total Special Assessments Receivable	-	-	-	-	3,603,205	3,535,603
Intergovernmental Receivables	-	-	-	-	1,917,705	2,280,586
Due from Component Units:						
Anchorage School District	-	10,110	-	-	10,110	4,114
Total Due from Component Units	-	10,110	-	-	10,110	4,114
Due from Other Funds and Sub-Funds:						
Former City Service Area Fund	-	-	-	-	1,077	1,059
Building Safety Fund	-	-	-	-	717,309	2,432,035
Federal Grants Fund	-	-	-	-	2,647,137	4,262,504
Areawide Capital Projects Fund	-	-	-	-	89,911	89,910
Road and Drainage Capital Projects Fund	-	-	-	-	3,772,032	16,541,670
Merrill Field Airport Fund	-	-	-	-	-	261,585
Information Technology Fund	-	-	-	-	1,579,315	557,778
Convention Center Operating Reserve Fund	-	1,775	-	-	14,500	10,041
E911 Surcharge Fund	-	-	-	-	909,750	-
Other Restricted Resources Fund	-	-	-	-	172,587	130,888
Police and Fire Retirement Trust Fund	-	-	-	-	-	4,173
Total Due from Other Funds and Sub-Funds	-	1,775	-	-	9,903,618	24,291,643
Long-Term Loans Receivable	-	-	-	-	5,560,000	9,215,000
Inventories, at Cost	-	-	-	-	1,456,430	1,431,288
Prepaid Items and Deposits	-	-	-	-	910,840	-
Advances to Areawide Capital Projects Fund	-	-	-	-	1,162,844	1,258,746
Advances to Roads and Drainage Fund	-	242,785	-	-	242,785	485,566
TOTAL ASSETS	\$ 28,166	\$ 2,530,106	\$ 118,713	\$ -	\$ 197,809,040	\$ 202,877,533
LIABILITIES						
Accounts Payable	\$ 17,534	\$ 215,721	\$ 5,913	\$ -	\$ 5,318,449	\$ 5,573,386
Accrued Payroll Liabilities	259,949	31,529	5,965	-	14,715,810	12,765,497
Due to Areawide	717,309	-	-	-	718,386	2,433,094
Due to Workers Comp and General Liability	-	-	-	-	328,033	-
Due to Anchorage School District	-	15	-	-	79,858,823	77,609,677
Unearned Revenue and Deposits	238,500	345,287	-	-	1,655,367	1,804,866
Advances from Other Funds	-	-	-	-	794,622	485,566
Total Liabilities	1,233,292	592,552	11,878	-	103,389,490	100,672,086
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues- Long-term Loans Receivable	-	-	-	-	5,560,000	9,215,000
Unavailable Revenues- Property Taxes	5,952	-	-	-	8,569,031	9,195,131
Unavailable Revenues- Special Assessments	-	-	-	-	3,984,879	3,924,496
Unavailable Revenues- Risk Management Claims	-	-	-	-	98,652	102,919
Unavailable Revenues- Health Permit Receipts	-	-	-	-	491,827	438,287
Total Deferred Inflows of Resources	5,952	-	-	-	18,704,389	22,875,833
FUND BALANCE						
Nonspendable	-	-	-	-	3,530,115	2,932,819
Restricted	-	-	-	-	189,145	2,595,783
Committed	-	135,545	-	-	40,811,180	37,267,885
Assigned	-	-	-	-	12,733,971	8,104,090
Unassigned	(1,211,078)	1,802,009	106,835	-	18,450,750	28,429,037
Total Fund Balance (Deficit)	(1,211,078)	1,937,554	106,835	-	75,715,161	79,329,614
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 28,166	\$ 2,530,106	\$ 118,713	\$ -	\$ 197,809,040	\$ 202,877,533

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
 For the year ended December 31, 2014
 (with info for year ended December 31, 2013)

Exhibit AA-2

	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
REVENUES						
Taxes	\$ 268,187,303	\$ -	\$ 1,146,294	\$ 318,870	\$ 2,097,759	\$ -
Assessments in Lieu of Taxes	3,052,584	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Licenses and Permits	3,749,912	-	-	-	-	-
Intergovernmental	17,031,974	-	1,595	449	2,266	-
Charges for Services	18,974,673	-	-	-	14,206	-
Fines and Forfeitures	483,779	-	-	-	-	-
Investment Income (Loss)	622,599	(18)	10,200	1,066	20,389	1,411
Restricted Contributions	78,313	-	-	-	-	-
Other	1,499,853	-	141,916	-	2,785	-
Total Revenues	313,680,990	(18)	1,300,005	320,385	2,137,405	1,411
EXPENDITURES						
General Government	16,039,326	-	-	-	-	-
Health and Human Services	11,543,812	-	-	-	-	-
Fire Services	21,708,760	-	1,012,337	-	749,384	-
Police Services	41,632	-	-	-	-	-
Economic and Community Development	21,929,612	-	-	-	210,969	-
Public Transportation	22,536,412	-	-	-	-	-
Public Works	14,556,249	-	-	-	-	-
Education	236,362,657	-	-	-	-	-
Maintenance and Operations	-	-	-	207,224	886,253	-
Debt Service:						
Principal	2,042,278	-	-	-	16,504	-
Interest and Fiscal Charges	1,343,452	-	-	-	2,650	-
Bond Issuance Costs	21,371	-	-	-	-	-
Total Expenditures	348,125,561	-	1,012,337	207,224	1,865,760	-
Excess (Deficiency) of Revenues over Expenditures	(34,444,571)	(18)	287,668	113,161	271,645	1,411
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds	32,362,242	-	-	-	-	-
Transfers from Other Sub-Funds	-	-	-	-	-	-
Transfers to Other Funds	(7,312,741)	-	-	(40,000)	(437,499)	-
Transfers to Other Sub-Funds	(398,908)	-	-	-	-	-
Proceeds from Sale of Assets	155,271	-	-	-	-	-
Insurance Recoveries	132,831	-	-	-	-	-
Proceeds from Premium on Bond Sales	1,265,461	-	-	-	-	-
Proceeds - Refunding Bonds	6,827,295	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	(8,071,061)	-	-	-	-	-
Net Other Financing Sources (Uses)	24,960,390	-	-	(40,000)	(437,499)	-
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(9,484,181)	(18)	287,668	73,161	(165,854)	1,411
Fund Balance (Deficit), January 1	28,786,655	(1,059)	859,872	84,764	1,353,576	104,435
Fund Balance (Deficit), December 31	<u>\$ 19,302,474</u>	<u>\$ (1,077)</u>	<u>\$ 1,147,540</u>	<u>\$ 157,925</u>	<u>\$ 1,187,722</u>	<u>\$ 105,846</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
 For the year ended December 31, 2014
 (with info for year ended December 31, 2013)

Exhibit AA-2

	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Anchorage Bowl Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area
REVENUES						
Taxes	\$ 78,656,454	\$ 64,859,937	\$ 9,428,878	\$ 101,648,578	\$ 17,859,875	\$ 3,647,340
Assessments in Lieu of Taxes	-	-	-	-	-	-
Special Assessments	-	305,744	-	-	-	-
Licenses and Permits	785,639	1,050	-	-	-	-
Intergovernmental	126,520	1,134,205	10,972	475,025	70,796	-
Charges for Services	410,335	8,169	18,564	1,350,731	2,430,863	541,713
Fines and Forfeitures	-	-	-	6,093,730	-	-
Investment Income (Loss)	72,457	(173,997)	108,897	205,098	4,034	60,311
Restricted Contributions	-	-	-	-	3,300	-
Other	53,754	323,867	142,146	606,612	1,716	11,310
Total Revenues	80,105,159	66,458,975	9,709,457	110,379,774	20,370,584	4,260,674
EXPENDITURES						
General Government	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-
Fire Services	72,781,780	-	-	-	-	-
Police Services	-	-	-	108,465,238	-	-
Economic and Community Development	-	-	-	-	17,000,620	2,162,759
Public Transportation	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Education	-	-	-	-	-	-
Maintenance and Operations	-	25,624,017	5,718,403	-	-	-
Debt Service:						
Principal	2,640,997	26,074,167	-	180,609	2,132,737	307,708
Interest and Fiscal Charges	1,321,604	15,685,816	-	95,118	848,734	103,855
Bond Issuance Costs	26,475	180,090	-	9,370	8,198	-
Total Expenditures	76,770,856	67,564,090	5,718,403	108,750,335	19,990,289	2,574,322
Excess (Deficiency) of Revenues over Expenditures	3,334,303	(1,105,115)	3,991,054	1,629,439	380,295	1,686,352
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds	-	2,042	-	-	118	-
Transfers from Other Sub-Funds	-	-	99,298	300,000	-	-
Transfers to Other Funds	(523,815)	(16,145)	(4,185,948)	(798,585)	(408,763)	(1,118,859)
Transfers to Other Sub-Funds	-	-	(99,298)	(95,030)	-	-
Proceeds from Sale of Assets	24,295	-	-	227,281	748	-
Insurance Recoveries	74,724	33,131	-	-	4,829	-
Proceeds from Premium on Bond Sales	1,567,693	10,663,840	-	554,816	485,445	-
Proceeds - Refunding Bonds	8,457,869	57,532,519	-	2,993,291	2,619,027	-
Payment to Refunding Bond Escrow Agent	(9,998,686)	(68,013,540)	-	(3,538,595)	(3,096,150)	-
Net Other Financing Sources (Uses)	(397,920)	201,847	(4,185,948)	(356,822)	(394,746)	(1,118,859)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	2,936,383	(903,268)	(194,894)	1,272,617	(14,451)	567,493
Fund Balance (Deficit), January 1	8,175,647	13,400,889	5,812,142	15,229,725	3,847,414	2,851,723
Fund Balance (Deficit), December 31	\$ 11,112,030	\$ 12,497,621	\$ 5,617,248	\$ 16,502,342	\$ 3,832,963	\$ 3,419,216

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
 For the year ended December 31, 2014
 (with info for year ended December 31, 2013)

Exhibit AA-2

	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	PERS On -Behalf Payments From The State of Alaska	Total 2014	Total 2013
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 547,851,288	\$ 542,565,522
Assessments in Lieu of Taxes	-	-	-	-	3,052,584	3,135,217
Special Assessments	-	-	-	-	305,744	114,116
Licenses and Permits	8,405,359	-	-	-	12,941,960	12,553,278
Intergovernmental	-	-	-	57,184,705	76,038,507	44,927,422
Charges for Services	11,009	848,734	-	-	24,608,997	28,267,592
Fines and Forfeitures	-	-	-	-	6,577,509	5,741,522
Investment Income (Loss)	(33,004)	32,988	(595)	-	931,836	483,138
Restricted Contributions	-	-	-	-	81,613	2,899,532
Other	200	1,096,078	-	-	3,880,237	3,713,561
Total Revenues	<u>8,383,564</u>	<u>1,977,800</u>	<u>(595)</u>	<u>57,184,705</u>	<u>676,270,275</u>	<u>644,400,900</u>
EXPENDITURES						
General Government	-	1,642,966	149,221	7,480,389	25,311,902	19,640,328
Health and Human Services	-	-	-	2,088,004	13,631,816	11,786,955
Fire Services	-	-	-	12,598,078	108,850,339	100,518,358
Police Services	-	-	-	14,618,777	123,125,647	124,402,898
Economic and Community Development	-	-	-	2,864,684	44,168,644	38,640,753
Public Transportation	-	-	-	2,974,746	25,511,158	24,550,318
Public Works	6,722,831	-	-	12,657,510	33,936,590	25,640,443
Education	-	-	-	-	236,362,657	237,039,175
Maintenance and Operations	-	-	-	1,902,517	34,338,414	32,977,338
Debt Service:						
Principal	29,577	-	-	-	33,424,577	29,914,883
Interest and Fiscal Charges	463	-	-	-	19,401,692	20,917,501
Bond Issuance Costs	-	-	-	-	245,504	-
Total Expenditures	<u>6,752,871</u>	<u>1,642,966</u>	<u>149,221</u>	<u>57,184,705</u>	<u>698,308,940</u>	<u>666,028,950</u>
Excess (Deficiency) of Revenues over Expenditures	<u>1,630,693</u>	<u>334,834</u>	<u>(149,816)</u>	<u>-</u>	<u>(22,038,665)</u>	<u>(21,628,050)</u>
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds	-	-	-	-	32,364,402	36,502,495
Transfers from Other Sub-Funds	-	-	193,938	-	593,236	4,852,615
Transfers to Other Funds	-	(169)	-	-	(14,842,524)	(18,125,188)
Transfers to Other Sub-Funds	-	-	-	-	(593,236)	(4,852,615)
Proceeds from Sale of Assets	-	-	-	-	407,595	608,881
Insurance Recoveries	-	-	-	-	245,515	133,596
Proceeds from Premium on Bond Sales	-	-	-	-	14,537,255	-
Proceeds - Refunding Bonds	-	-	-	-	78,430,001	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	(92,718,032)	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>(169)</u>	<u>193,938</u>	<u>-</u>	<u>18,424,212</u>	<u>19,119,784</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	<u>1,630,693</u>	<u>334,665</u>	<u>44,122</u>	<u>-</u>	<u>(3,614,453)</u>	<u>(2,508,266)</u>
Fund Balance (Deficit), January 1	(2,841,771)	1,602,889	62,713	-	79,329,614	81,837,880
Fund Balance (Deficit), December 31	<u>\$ (1,211,078)</u>	<u>\$ 1,937,554</u>	<u>\$ 106,835</u>	<u>\$ -</u>	<u>\$ 75,715,161</u>	<u>\$ 79,329,614</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
 For the year ended December 31, 2014
 (with info for year ended December 31, 2013)

Exhibit AA-3

	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
REVENUES:						
Taxes:						
Real Property	\$ 200,510,181	\$ -	\$ 1,094,262	\$ 309,894	\$ 1,943,680	\$ -
Personal Property	21,461,071	-	23,374	864	113,025	-
Aircraft	203,804	-	-	-	-	-
Motor Vehicle Registration	6,860,122	-	21,522	6,183	30,899	-
Motor Vehicle Rental	5,637,102	-	-	-	-	-
Hotel - Motel	10,047,231	-	-	-	-	-
Excise on Tobacco Products	21,926,133	-	-	-	-	-
Tax Cost Recoveries	263,701	-	(5)	-	35	-
Penalties and Interest	1,277,958	-	7,141	1,929	10,120	-
Total Taxes	<u>268,187,303</u>	<u>-</u>	<u>1,146,294</u>	<u>318,870</u>	<u>2,097,759</u>	<u>-</u>
Payments in Lieu of Taxes:						
Municipal Enterprise Service Assessment	488,915	-	-	-	-	-
Payments in Lieu of Property Taxes	2,563,669	-	-	-	-	-
Total Payments in Lieu of Taxes	<u>3,052,584</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Assessments:						
Collections	-	-	-	-	-	-
Penalties and Interest	-	-	-	-	-	-
Total Special Assessments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses and Permits:						
Taxicab Permits and Revisions	590,988	-	-	-	-	-
Chauffeur Licenses and Renewals	26,760	-	-	-	-	-
Construction and ROW Permits	1,140,254	-	-	-	-	-
Animal Licenses	254,339	-	-	-	-	-
Mechanical Licenses and Exams	-	-	-	-	-	-
Local Business Licenses	75,100	-	-	-	-	-
Landscaping Plan Reviews	36,383	-	-	-	-	-
Building Permit Plan Reviews	478,625	-	-	-	-	-
Inspections	615,203	-	-	-	-	-
Building and Grading Permits	-	-	-	-	-	-
Electrical Permits	-	-	-	-	-	-
Mechanical, Gas and Plumbing Permits	-	-	-	-	-	-
Sign Permits	-	-	-	-	-	-
Elevator Permits	-	-	-	-	-	-
Mobile Home and Park Permits	-	-	-	-	-	-
Land Use Permits	136,545	-	-	-	-	-
Miscellaneous Permits	395,715	-	-	-	-	-
Total Licenses and Permits	<u>3,749,912</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental:						
Federal Government:						
Other Federal Grants - Direct	33,800	-	-	-	-	-
Build America Bond Subsidy	73,545	-	-	-	-	-
State of Alaska:						
Municipal Assistance	14,831,485	-	-	-	-	-
Fisheries Tax	202,758	-	-	-	-	-
Liquor License	-	-	-	-	-	-
Electric Co-op Allocation	501,646	-	1,595	449	2,266	-
National Forest Allocation	-	-	-	-	-	-
Traffic Signal Management	-	-	-	-	-	-
State Grant Revenue - Direct	1,388,740	-	-	-	-	-
Total Intergovernmental	<u>17,031,974</u>	<u>-</u>	<u>1,595</u>	<u>449</u>	<u>2,266</u>	<u>-</u>
Charges for Services:						
Aquatics	-	-	-	-	-	-
Recreation Centers and Programs	-	-	-	-	8,344	-
Recreation Center Rentals and Activities	-	-	-	-	4,722	-
Parks and Recreation	-	-	-	-	-	-
Sports and Parks Activities	91,620	-	-	-	-	-
Camping Fees	-	-	-	-	1,140	-
School District Service Fees	32,357	-	-	-	-	-
Golf Fees	-	-	-	-	-	-
Ambulance Service Fees	8,277,296	-	-	-	-	-
E-911 Surcharge	-	-	-	-	-	-
Police Services	-	-	-	-	-	-
DWI Impound Administrative Fees	568,292	-	-	-	-	-
Incarceration Cost Recovery	-	-	-	-	-	-
Health Service Fees	477,076	-	-	-	-	-
Sanitary Inspection Fees	1,559,968	-	-	-	-	-
Cemetery Fees	314,300	-	-	-	-	-
Zoning Fees	519,745	-	-	-	-	-
Maps and Publications	9,357	-	-	-	-	-
Platting Fees	540,278	-	-	-	-	-
Fire Alarm Fees	1,662	-	-	-	-	-
Animal Shelter Fees	220,991	-	-	-	-	-
Mapping Fees	6,008	-	-	-	-	-
Hazardous Waste Fees	-	-	-	-	-	-
Fire Inspection Fees	-	-	-	-	-	-
Transit Fees	4,243,488	-	-	-	-	-
Transit Advertising Fees	436,432	-	-	-	-	-
Museum Admission Fees	11	-	-	-	-	-
Library Fees	1,917	-	-	-	-	-
Lost Book Reimbursement	28,845	-	-	-	-	-
Sale of Books	19	-	-	-	-	-

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
 For the year ended December 31, 2014
 (with info for year ended December 31, 2013)

Exhibit AA-3

	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
Sale of Publications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Copier Fees	37,626	-	-	-	-	-
Reimbursed Costs	1,517,693	-	-	-	-	-
Miscellaneous Services	89,692	-	-	-	-	-
Total Charges for Services	<u>18,974,673</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,206</u>	<u>-</u>
Fines and Forfeitures:						
Parking Enforcement Fines	118,560	-	-	-	-	-
Library Book Fines	160,343	-	-	-	-	-
Traffic Court Fines	-	-	-	-	-	-
Trial Court Fines	-	-	-	-	-	-
Counter Fines	-	-	-	-	-	-
Curfew Fines	-	-	-	-	-	-
Minor Tobacco Fines	-	-	-	-	-	-
Pre-Trial Diversion Costs	133,931	-	-	-	-	-
Other Fines and Forfeitures	70,945	-	-	-	-	-
Total Fines and Forfeitures	<u>483,779</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Investment Income (Loss):						
Short-Term Investments (Loss)	631,884	(18)	10,200	1,066	20,389	1,411
Other (Loss)	(9,285)	-	-	-	-	-
Total Investment Income (Loss)	<u>622,599</u>	<u>(18)</u>	<u>10,200</u>	<u>1,066</u>	<u>20,389</u>	<u>1,411</u>
Restricted Contributions	78,313	-	-	-	-	-
Other:						
Leases and Rentals	612,096	-	-	-	2,785	-
Parking Garages and Lots	54,419	-	-	-	-	-
Ticket Surcharges	140,177	-	-	-	-	-
Collection Revenue	179,290	-	-	-	-	-
Sale of Found and Forfeited Property	-	-	-	-	-	-
Appeal Receipts	5,135	-	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	-	-	-
Prior Year Expenditure Recovery	136,890	-	141,916	-	-	-
Cash Over and Short	-	-	-	-	-	-
Miscellaneous	371,846	-	-	-	-	-
Total Other	<u>1,499,853</u>	<u>-</u>	<u>141,916</u>	<u>-</u>	<u>2,785</u>	<u>-</u>
Total Revenues	<u>313,680,990</u>	<u>(18)</u>	<u>1,300,005</u>	<u>320,385</u>	<u>2,137,405</u>	<u>1,411</u>
EXPENDITURES:						
General Government:						
Assembly	3,645,689	-	-	-	-	-
Equal Rights Commission	868,258	-	-	-	-	-
Internal Audit	105,717	-	-	-	-	-
Office of the Mayor	1,578,549	-	-	-	-	-
Municipal Attorney	1,927,034	-	-	-	-	-
Municipal Manager	(625,115)	-	-	-	-	-
Heritage Land Bank	483,411	-	-	-	-	-
Finance	7,486,924	-	-	-	-	-
Information Technology	421,464	-	-	-	-	-
Employee Relations	(150,029)	-	-	-	-	-
Purchasing	297,424	-	-	-	-	-
Administration	-	-	-	-	-	-
Total General Government	<u>16,039,326</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public Safety:						
Health and Human Services	11,543,812	-	-	-	-	-
Fire Services	21,708,760	-	1,012,337	-	749,384	-
Police Services	41,632	-	-	-	-	-
Total Public Safety	<u>33,294,204</u>	<u>-</u>	<u>1,012,337</u>	<u>-</u>	<u>749,384</u>	<u>-</u>
Public Services:						
Economic and Community Development	21,929,612	-	-	-	210,969	-
Public Transportation	22,536,412	-	-	-	-	-
Public Works	14,556,249	-	-	-	-	-
Education	236,362,657	-	-	-	-	-
Maintenance and Operations	-	-	-	207,224	886,253	-
Total Public Services	<u>295,384,930</u>	<u>-</u>	<u>-</u>	<u>207,224</u>	<u>1,097,222</u>	<u>-</u>
Debt Service:						
Principal	2,042,278	-	-	-	16,504	-
Interest and Fiscal Charges	1,343,452	-	-	-	2,650	-
Bond Issuance Costs	21,371	-	-	-	-	-
Total Debt Service	<u>3,407,101</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,154</u>	<u>-</u>
Total Expenditures	<u>348,125,561</u>	<u>-</u>	<u>1,012,337</u>	<u>207,224</u>	<u>1,865,760</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(34,444,571)</u>	<u>(18)</u>	<u>287,668</u>	<u>113,161</u>	<u>271,645</u>	<u>1,411</u>
OTHER FINANCING SOURCES (USES):						
Transfers from Other Funds:						
State Grants Fund	-	-	-	-	-	-
MOA Trust Fund	4,900,000	-	-	-	-	-
ACPA Surcharge Revenue Bond Fund	157,877	-	-	-	-	-
Special Assessment Bond Redemption Fund	-	-	-	-	-	-
Electric Utility Fund	13,203,392	-	-	-	-	-
Areawide Capital Projects Fund	38	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Public Transportation Capital Projects Fund	36	-	-	-	-	-

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 General Fund
 Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
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 (with info for year ended December 31, 2013)

Exhibit AA-3

	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
Girdwood Valley Service Area Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Refuse Utility Fund	56,573	-	-	-	-	-
Solid Waste Utility Fund	941,084	-	-	-	-	-
Water Utility Fund	7,138,099	-	-	-	-	-
Wastewater Utility Fund	5,386,761	-	-	-	-	-
Airport Fund	44,651	-	-	-	-	-
Port Fund	533,731	-	-	-	-	-
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	-	-	-
Metropolitan Police Capital Projects Fund	-	-	-	-	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Chugiak Fire Service Area Capital Projects Fund	-	-	-	-	-	-
Historic Preservation Fund	-	-	-	-	-	-
Total Transfers from Other Funds	<u>32,362,242</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers from Other Sub-Funds:						
Areawide Service Area Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Service Area Fund	-	-	-	-	-	-
Public Finance and Investment	-	-	-	-	-	-
LRSA Other Contributing Roads Service Area Fund	-	-	-	-	-	-
Total Transfers from Other Sub-Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	(511,260)	-	-	-	-	-
State Grants Fund	(441,631)	-	-	-	-	-
Federal Grants Fund	(418,340)	-	-	-	-	-
Miscellaneous Operational Grants Fund	-	-	-	-	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	(243,188)	-	-	-	-	-
CBERRRSA Capital Projects Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	(2,663,054)	-	-	-	-	-
Chugiak Fire Capital Projects Fund	-	-	-	-	-	-
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	(40,000)	-	-
Public Transportation Capital Projects Fund	(65,214)	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Girdwood Valley Capital Projects Fund	-	-	-	-	(437,499)	-
Information Technology Capital Projects Fund	(1,039,101)	-	-	-	-	-
Information Technology Fund	-	-	-	-	-	-
MOA Trust Fund	(1,930,953)	-	-	-	-	-
Total Transfers to Other Funds	<u>(7,312,741)</u>	<u>-</u>	<u>-</u>	<u>(40,000)</u>	<u>(437,499)</u>	<u>-</u>
Transfers to Other Sub-Funds:						
Transfer to Areawide Service Area	-	-	-	-	-	-
Transfer to ER-Chugiak Birchwood Rural Roads	-	-	-	-	-	-
Transfer to Anchorage Fire Service Area Fund	-	-	-	-	-	-
Transfer to Anchorage Metropolitan Police Service Area Fund	(300,000)	-	-	-	-	-
Police and Fire Retiree Medical Administration Fund	(98,908)	-	-	-	-	-
Total Transfers to Other Sub-Funds	<u>(398,908)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Proceeds from Premium on Bond Sales	1,265,461	-	-	-	-	-
Proceeds from Refunding Bonds	6,827,295	-	-	-	-	-
Proceeds from Sale of Assets	155,271	-	-	-	-	-
Insurance Recoveries	132,831	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	(8,071,061)	-	-	-	-	-
Net Other Financing Sources (Uses)	<u>24,960,390</u>	<u>-</u>	<u>-</u>	<u>(40,000)</u>	<u>(437,499)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(9,484,181)	(18)	287,668	73,161	(165,854)	1,411
Fund Balance (Deficit), January 1	28,786,655	(1,059)	859,872	84,764	1,353,576	104,435
Fund Balance (Deficit), December 31	<u>\$ 19,302,474</u>	<u>\$ (1,077)</u>	<u>\$ 1,147,540</u>	<u>\$ 157,925</u>	<u>\$ 1,187,722</u>	<u>\$ 105,846</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
 For the year ended December 31, 2014
 (with info for year ended December 31, 2013)

Exhibit AA-3

	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Anchorage Bowl Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area
REVENUES:						
Taxes:						
Real Property	\$ 69,473,813	\$ 55,430,591	\$ 9,096,485	\$ 90,025,021	\$ 15,375,479	\$ 3,553,919
Personal Property	7,666,309	7,306,420	135,512	9,569,786	1,829,195	76,064
Aircraft	-	-	-	-	-	-
Motor Vehicle Registration	1,188,127	1,576,061	153,335	1,572,860	409,260	-
Motor Vehicle Rental	-	-	-	-	-	-
Hotel - Motel	-	249,364	-	-	166,240	-
Excise on Tobacco Products	-	-	-	-	-	-
Tax Cost Recoveries	(623)	(1,154)	(36)	(742)	(232)	(1)
Penalties and Interest	328,828	298,655	43,582	481,653	79,933	17,358
Total Taxes	<u>78,656,454</u>	<u>64,859,937</u>	<u>9,428,878</u>	<u>101,648,578</u>	<u>17,859,875</u>	<u>3,647,340</u>
Payments in Lieu of Taxes:						
Municipal Enterprise Service Assessment	-	-	-	-	-	-
Payments in Lieu of Property Taxes	-	-	-	-	-	-
Total Payments in Lieu of Taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Assessments:						
Collections	-	271,815	-	-	-	-
Penalties and Interest	-	33,929	-	-	-	-
Total Special Assessments	<u>-</u>	<u>305,744</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses and Permits:						
Taxicab Permits and Revisions	-	-	-	-	-	-
Chauffeur Licenses and Renewals	-	-	-	-	-	-
Construction and ROW Permits	-	-	-	-	-	-
Animal Licenses	-	-	-	-	-	-
Mechanical Licenses and Exams	-	-	-	-	-	-
Local Business Licenses	-	-	-	-	-	-
Landscaping Plan Reviews	-	1,050	-	-	-	-
Building Permit Plan Reviews	785,639	-	-	-	-	-
Inspections	-	-	-	-	-	-
Building and Grading Permits	-	-	-	-	-	-
Electrical Permits	-	-	-	-	-	-
Mechanical, Gas and Plumbing Permits	-	-	-	-	-	-
Sign Permits	-	-	-	-	-	-
Elevator Permits	-	-	-	-	-	-
Mobile Home and Park Permits	-	-	-	-	-	-
Land Use Permits	-	-	-	-	-	-
Miscellaneous Permits	-	-	-	-	-	-
Total Licenses and Permits	<u>785,639</u>	<u>1,050</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental:						
Federal Government:						
Other Federal Grants - Direct	-	-	-	-	-	-
Build America Bond Subsidy	38,461	569,968	-	-	40,735	-
State of Alaska:						
Municipal Assistance	-	-	-	-	-	-
Fisheries Tax	-	-	-	-	-	-
Liquor License	-	-	-	357,850	-	-
Electric Co-op Allocation	88,059	115,616	-	117,175	30,061	-
National Forest Allocation	-	(17,507)	-	-	-	-
Traffic Signal Management	-	466,128	10,972	-	-	-
State Grant Revenue - Direct	-	-	-	-	-	-
Total Intergovernmental	<u>126,520</u>	<u>1,134,205</u>	<u>10,972</u>	<u>475,025</u>	<u>70,796</u>	<u>-</u>
Charges for Services:						
Aquatics	-	-	-	-	724,634	290,390
Recreation Centers and Programs	-	-	-	-	130,064	124,550
Recreation Center Rentals and Activities	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	452,426	-
Sports and Parks Activities	-	-	-	-	619,225	92,204
Camping Fees	-	-	-	-	139,499	-
School District Service Fees	-	-	-	-	356,062	-
Golf Fees	-	-	-	-	8,953	-
Ambulance Service Fees	-	-	-	-	-	-
E-911 Surcharge	-	-	-	-	-	-
Police Services	-	-	-	1,799	-	-
DWI Impound Administrative Fees	-	-	-	356,656	-	-
Incarceration Cost Recovery	-	-	-	330,735	-	-
Health Service Fees	-	-	-	-	-	-
Sanitary Inspection Fees	-	-	-	-	-	-
Cemetery Fees	-	-	-	-	-	-
Zoning Fees	-	-	-	-	-	-
Maps and Publications	-	-	-	-	-	-
Platting Fees	-	-	-	-	-	-
Fire Alarm Fees	66,172	-	-	-	-	-
Animal Shelter Fees	-	-	-	-	-	-
Mapping Fees	-	-	-	-	-	-
Hazardous Waste Fees	171,192	-	-	-	-	-
Fire Inspection Fees	169,388	-	-	-	-	-
Transit Fees	-	-	-	-	-	-
Transit Advertising Fees	-	-	-	-	-	-
Museum Admission Fees	-	-	-	-	-	-
Library Fees	-	-	-	-	-	-
Lost Book Reimbursement	-	-	-	-	-	-
Sale of Books	-	-	-	-	-	-

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
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 For the year ended December 31, 2014
 (with info for year ended December 31, 2013)

Exhibit AA-3

	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Anchorage Bowl Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area
Sale of Publications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Copier Fees	-	-	-	-	-	-
Reimbursed Costs	3,583	8,169	18,564	661,541	-	34,569
Miscellaneous Services	-	-	-	-	-	-
Total Charges for Services	<u>410,335</u>	<u>8,169</u>	<u>18,564</u>	<u>1,350,731</u>	<u>2,430,863</u>	<u>541,713</u>
Fines and Forfeitures:						
Parking Enforcement Fines	-	-	-	-	-	-
Library Book Fines	-	-	-	-	-	-
Traffic Court Fines	-	-	-	1,331,708	-	-
Trial Court Fines	-	-	-	3,251,540	-	-
Counter Fines	-	-	-	1,052,646	-	-
Curfew Fines	-	-	-	9,423	-	-
Minor Tobacco Fines	-	-	-	6,791	-	-
Pre-Trial Diversion Costs	-	-	-	-	-	-
Other Fines and Forfeitures	-	-	-	441,622	-	-
Total Fines and Forfeitures	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,093,730</u>	<u>-</u>	<u>-</u>
Investment Income (Loss):						
Short-Term Investments (Loss)	72,457	(173,997)	108,897	205,098	4,034	60,311
Other (Loss)	-	-	-	-	-	-
Total Investment Income (Loss)	<u>72,457</u>	<u>(173,997)</u>	<u>108,897</u>	<u>205,098</u>	<u>4,034</u>	<u>60,311</u>
Restricted Contributions	-	-	-	-	3,300	-
Other:						
Leases and Rentals	52,002	-	-	1	-	9,000
Parking Garages and Lots	-	-	-	-	-	-
Ticket Surcharges	-	-	-	-	-	-
Collection Revenue	-	-	-	-	-	-
Sale of Found and Forfeited Property	-	-	-	-	-	-
Appeal Receipts	-	-	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	166,324	-	-
Prior Year Expenditure Recovery	750	315,657	142,146	287,920	1,801	-
Cash Over and Short	-	-	-	-	-	-
Miscellaneous	1,002	8,210	-	152,367	(85)	2,310
Total Other	<u>53,754</u>	<u>323,867</u>	<u>142,146</u>	<u>606,612</u>	<u>1,716</u>	<u>11,310</u>
Total Revenues	<u>80,105,159</u>	<u>66,458,975</u>	<u>9,709,457</u>	<u>110,379,774</u>	<u>20,370,584</u>	<u>4,260,674</u>
EXPENDITURES:						
General Government:						
Assembly	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-
Office of the Mayor	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-
Heritage Land Bank	-	-	-	-	-	-
Finance	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
Employee Relations	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-
Administration	-	-	-	-	-	-
Total General Government	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public Safety:						
Health and Human Services	-	-	-	-	-	-
Fire Services	72,781,780	-	-	-	-	-
Police Services	-	-	-	108,465,238	-	-
Total Public Safety	<u>72,781,780</u>	<u>-</u>	<u>-</u>	<u>108,465,238</u>	<u>-</u>	<u>-</u>
Public Services:						
Economic and Community Development	-	-	-	-	17,000,620	2,162,759
Public Transportation	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Education	-	-	-	-	-	-
Maintenance and Operations	-	25,624,017	5,718,403	-	-	-
Total Public Services	<u>-</u>	<u>25,624,017</u>	<u>5,718,403</u>	<u>-</u>	<u>17,000,620</u>	<u>2,162,759</u>
Debt Service:						
Principal	2,640,997	26,074,167	-	180,609	2,132,737	307,708
Interest and Fiscal Charges	1,321,604	15,685,816	-	95,118	848,734	103,855
Bond Issuance Costs	26,475	180,090	-	9,370	8,198	-
Total Debt Service	<u>3,989,076</u>	<u>41,940,073</u>	<u>-</u>	<u>285,097</u>	<u>2,989,669</u>	<u>411,563</u>
Total Expenditures	<u>76,770,856</u>	<u>67,564,090</u>	<u>5,718,403</u>	<u>108,750,335</u>	<u>19,990,289</u>	<u>2,574,322</u>
Excess (Deficiency) of Revenues over Expenditures	<u>3,334,303</u>	<u>(1,105,115)</u>	<u>3,991,054</u>	<u>1,629,439</u>	<u>380,295</u>	<u>1,686,352</u>
OTHER FINANCING SOURCES (USES):						
Transfers from Other Funds:						
State Grants Fund	-	-	-	-	-	-
MOA Trust Fund	-	-	-	-	-	-
ACPA Surcharge Revenue Bond Fund	-	-	-	-	-	-
Special Assessment Bond Redemption Fund	-	-	-	-	-	-
Electric Utility Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	2,042	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	118	-
Public Transportation Capital Projects Fund	-	-	-	-	-	-

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2014
(with info for year ended December 31, 2013)

Exhibit AA-3

	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Anchorage Bowl Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area
Girdwood Valley Service Area Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Refuse Utility Fund	-	-	-	-	-	-
Solid Waste Utility Fund	-	-	-	-	-	-
Water Utility Fund	-	-	-	-	-	-
Wastewater Utility Fund	-	-	-	-	-	-
Airport Fund	-	-	-	-	-	-
Port Fund	-	-	-	-	-	-
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	-	-	-
Metropolitan Police Capital Projects Fund	-	-	-	-	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Chugiak Fire Service Area Capital Projects Fund	-	-	-	-	-	-
Historic Preservation Fund	-	-	-	-	-	-
Total Transfers from Other Funds	-	2,042	-	-	118	-
Transfers from Other Sub-Funds:						
Areawide Service Area Fund	-	-	-	300,000	-	-
Anchorage Metropolitan Police Service Area Fund	-	-	-	-	-	-
Public Finance and Investment	-	-	-	-	-	-
LRSA Other Contributing Roads Service Area Fund	-	-	99,298	-	-	-
Total Transfers from Other Sub-Funds	-	-	99,298	300,000	-	-
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	-	(16,145)	-	-	(10,763)	-
State Grants Fund	(1,269)	-	-	(5,031)	-	-
Federal Grants Fund	(21,354)	-	-	(26,454)	-	-
Miscellaneous Operational Grants Fund	-	-	-	-	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-	(1,118,859)
Police and Fire Retiree Medical Liability Fund	(493,746)	-	-	(767,100)	-	-
CBERRRSA Capital Projects Fund	-	-	(4,185,948)	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-	-
Chugiak Fire Capital Projects Fund	-	-	-	-	-	-
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	-	-	-
Public Transportation Capital Projects Fund	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	(398,000)	-
Girdwood Valley Capital Projects Fund	-	-	-	-	-	-
Information Technology Capital Projects Fund	-	-	-	-	-	-
Information Technology Fund	(7,446)	-	-	-	-	-
MOA Trust Fund	-	-	-	-	-	-
Total Transfers to Other Funds	(523,815)	(16,145)	(4,185,948)	(798,585)	(408,763)	(1,118,859)
Transfers to Other Sub-Funds:						
Transfer to Areawide Service Area	-	-	-	-	-	-
Transfer to ER-Chugiak Birchwood Rural Roads	-	-	(99,298)	-	-	-
Transfer to Anchorage Fire Service Area Fund	-	-	-	-	-	-
Transfer to Anchorage Metropolitan Police Service Area Fund	-	-	-	-	-	-
Police and Fire Retiree Medical Administration Fund	-	-	-	(95,030)	-	-
Total Transfers to Other Sub-Funds	-	-	(99,298)	(95,030)	-	-
Proceeds from Premium on Bond Sales	1,567,693	10,663,840	-	554,816	485,445	-
Proceeds from Refunding Bonds	8,457,869	57,532,519	-	2,993,291	2,619,027	-
Proceeds from Sale of Assets	24,295	-	-	227,281	748	-
Insurance Recoveries	74,724	33,131	-	-	4,829	-
Payment to Refunding Bond Escrow Agent	(9,998,686)	(68,013,540)	-	(3,538,595)	(3,096,150)	-
Net Other Financing Sources (Uses)	(397,920)	201,847	(4,185,948)	(356,822)	(394,746)	(1,118,859)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	2,936,383	(903,268)	(194,894)	1,272,617	(14,451)	567,493
Fund Balance (Deficit), January 1	8,175,647	13,400,889	5,812,142	15,229,725	3,847,414	2,851,723
Fund Balance (Deficit), December 31	\$ 11,112,030	\$ 12,497,621	\$ 5,617,248	\$ 16,502,342	\$ 3,832,963	\$ 3,419,216

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
 For the year ended December 31, 2014
 (with info for year ended December 31, 2013)

Exhibit AA-3

	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	PERS On -Behalf Payments From The State of Alaska	Total 2014	Total 2013
REVENUES:						
Taxes:						
Real Property	\$ -	\$ -	\$ -	\$ -	\$ 446,813,325	\$ 443,778,926
Personal Property	-	-	-	-	48,181,620	46,571,533
Aircraft	-	-	-	-	203,804	211,954
Motor Vehicle Registration	-	-	-	-	11,818,369	11,448,632
Motor Vehicle Rental	-	-	-	-	5,637,102	5,265,282
Hotel - Motel	-	-	-	-	10,462,835	9,594,346
Excise on Tobacco Products	-	-	-	-	21,926,133	22,789,454
Tax Cost Recoveries	-	-	-	-	260,943	303,460
Penalties and Interest	-	-	-	-	2,547,157	2,601,935
Total Taxes	-	-	-	-	547,851,288	542,565,522
Payments in Lieu of Taxes:						
Municipal Enterprise Service Assessment	-	-	-	-	488,915	501,614
Payments in Lieu of Property Taxes	-	-	-	-	2,563,669	2,633,603
Total Payments in Lieu of Taxes	-	-	-	-	3,052,584	3,135,217
Special Assessments:						
Collections	-	-	-	-	271,815	73,764
Penalties and Interest	-	-	-	-	33,929	40,352
Total Special Assessments	-	-	-	-	305,744	114,116
Licenses and Permits:						
Taxicab Permits and Revisions	-	-	-	-	590,988	1,327,758
Chauffeur Licenses and Renewals	-	-	-	-	26,760	19,750
Construction and ROW Permits	-	-	-	-	1,140,254	1,053,004
Animal Licenses	-	-	-	-	254,339	246,170
Mechanical Licenses and Exams	166,287	-	-	-	166,287	32,309
Local Business Licenses	410,000	-	-	-	485,100	113,402
Landscaping Plan Reviews	-	-	-	-	37,433	26,320
Building Permit Plan Reviews	2,091,709	-	-	-	3,355,973	2,890,680
Inspections	-	-	-	-	615,203	839,495
Building and Grading Permits	4,417,950	-	-	-	4,417,950	3,940,008
Electrical Permits	210,882	-	-	-	210,882	241,474
Mechanical, Gas and Plumbing Permits	585,357	-	-	-	585,357	636,612
Sign Permits	28,580	-	-	-	28,580	27,055
Elevator Permits	464,569	-	-	-	464,569	507,268
Mobile Home and Park Permits	30,025	-	-	-	30,025	14,500
Land Use Permits	-	-	-	-	136,545	267,055
Miscellaneous Permits	-	-	-	-	395,715	370,418
Total Licenses and Permits	8,405,359	-	-	-	12,941,960	12,553,278
Intergovernmental:						
Federal Government:						
Other Federal Grants - Direct	-	-	-	-	33,800	45,450
Build America Bond Subsidy	-	-	-	-	722,709	744,779
State of Alaska:						
Municipal Assistance	-	-	-	57,184,705	72,016,190	40,681,924
Fisheries Tax	-	-	-	-	202,758	250,125
Liquor License	-	-	-	-	357,850	398,200
Electric Co-op Allocation	-	-	-	-	856,867	894,321
National Forest Allocation	-	-	-	-	(17,507)	99,427
Traffic Signal Management	-	-	-	-	477,100	449,190
State Grant Revenue - Direct	-	-	-	-	1,388,740	1,364,006
Total Intergovernmental	-	-	-	57,184,705	76,038,507	44,927,422
Charges for Services:						
Aquatics	-	-	-	-	1,015,024	890,584
Recreation Centers and Programs	-	-	-	-	262,958	261,081
Recreation Center Rentals and Activities	-	-	-	-	4,722	3,699
Parks and Recreation	-	-	-	-	452,426	408,075
Sports and Parks Activities	-	-	-	-	803,049	585,351
Camping Fees	-	-	-	-	140,639	113,530
School District Service Fees	-	339,705	-	-	728,124	726,838
Golf Fees	-	-	-	-	8,953	14,621
Ambulance Service Fees	-	-	-	-	8,277,296	6,147,249
E-911 Surcharge	-	-	-	-	-	6,566,766
Police Services	-	-	-	-	1,799	365,244
DWI Impound Administrative Fees	-	-	-	-	924,948	901,205
Incarceration Cost Recovery	-	-	-	-	330,735	339,091
Health Service Fees	-	-	-	-	477,076	417,367
Sanitary Inspection Fees	-	-	-	-	1,559,968	1,349,933
Cemetery Fees	-	-	-	-	314,300	296,961
Zoning Fees	-	-	-	-	519,745	523,345
Maps and Publications	-	-	-	-	9,357	7,203
Platting Fees	-	-	-	-	540,278	439,060
Fire Alarm Fees	-	-	-	-	67,834	134,317
Animal Shelter Fees	-	-	-	-	220,991	242,889
Mapping Fees	-	-	-	-	6,008	5,136
Hazardous Waste Fees	-	-	-	-	171,192	138,683
Fire Inspection Fees	-	-	-	-	169,388	110,712
Transit Fees	-	-	-	-	4,243,488	4,266,126
Transit Advertising Fees	-	-	-	-	436,432	363,584
Museum Admission Fees	-	-	-	-	11	-
Library Fees	-	-	-	-	1,917	1,860
Lost Book Reimbursement	-	-	-	-	28,845	29,827
Sale of Books	-	-	-	-	19	14

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2014
(with info for year ended December 31, 2013)

Exhibit AA-3

	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	PERS On -Behalf Payments From The State of Alaska	Total 2014	Total 2013
Sale of Publications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 519
Copier Fees	11,009	-	-	-	48,635	48,033
Reimbursed Costs	-	509,029	-	-	2,753,148	2,496,808
Miscellaneous Services	-	-	-	-	89,692	71,881
Total Charges for Services	11,009	848,734	-	-	24,608,997	28,267,592
Fines and Forfeitures:						
Parking Enforcement Fines	-	-	-	-	118,560	128,701
Library Book Fines	-	-	-	-	160,343	166,238
Traffic Court Fines	-	-	-	-	1,331,708	1,557,583
Trial Court Fines	-	-	-	-	3,251,540	2,190,204
Counter Fines	-	-	-	-	1,052,646	955,657
Curfew Fines	-	-	-	-	9,423	6,074
Minor Tobacco Fines	-	-	-	-	6,791	5,057
Pre-Trial Diversion Costs	-	-	-	-	133,931	220,700
Other Fines and Forfeitures	-	-	-	-	512,567	511,308
Total Fines and Forfeitures	-	-	-	-	6,577,509	5,741,522
Investment Income (Loss):						
Short-Term Investments (Loss)	(33,004)	32,988	(595)	-	941,121	488,633
Other (Loss)	-	-	-	-	(9,285)	(5,495)
Total Investment Income (Loss)	(33,004)	32,988	(595)	-	931,836	483,138
Restricted Contributions	-	-	-	-	81,613	2,899,532
Other:						
Leases and Rentals	-	-	-	-	675,884	605,426
Parking Garages and Lots	-	-	-	-	54,419	40,549
Ticket Surcharges	-	-	-	-	140,177	145,510
Collection Revenue	-	-	-	-	179,290	283,938
Sale of Found and Forfeited Property	-	-	-	-	-	238,352
Appeal Receipts	200	-	-	-	5,335	450
Criminal Rule 8 Collection Costs	-	-	-	-	166,324	213,319
Prior Year Expenditure Recovery	-	-	-	-	1,027,080	575,496
Cash Over and Short	-	-	-	-	-	98
Miscellaneous	-	1,096,078	-	-	1,631,728	1,610,423
Total Other	200	1,096,078	-	-	3,880,237	3,713,561
Total Revenues	8,383,564	1,977,800	(595)	57,184,705	676,270,275	644,400,900
EXPENDITURES:						
General Government:						
Assembly	-	-	-	301,993	3,947,682	3,682,000
Equal Rights Commission	-	-	-	116,678	984,936	828,740
Internal Audit	-	-	-	138,166	243,883	145,231
Office of the Mayor	-	-	-	289,492	1,868,041	867,290
Municipal Attorney	-	-	-	1,095,335	3,022,369	2,546,751
Municipal Manager	-	-	-	381,978	(243,137)	(384,136)
Heritage Land Bank	-	-	-	137,407	620,818	671,586
Finance	-	1,642,966	-	2,305,708	11,435,598	9,287,068
Information Technology	-	-	-	1,721,387	2,142,851	1,229,800
Employee Relations	-	-	149,221	593,653	592,845	389,698
Purchasing	-	-	-	267,212	564,636	319,627
Administration	-	-	-	131,380	131,380	56,673
Total General Government	-	1,642,966	149,221	7,480,389	25,311,902	19,640,328
Public Safety:						
Health and Human Services	-	-	-	2,088,004	13,631,816	11,786,955
Fire Services	-	-	-	12,598,078	108,850,339	100,518,358
Police Services	-	-	-	14,618,777	123,125,647	124,402,898
Total Public Safety	-	-	-	29,304,859	245,607,802	236,708,211
Public Services:						
Economic and Community Development	-	-	-	2,864,684	44,168,644	38,640,753
Public Transportation	-	-	-	2,974,746	25,511,158	24,550,318
Public Works	6,722,831	-	-	12,657,510	33,936,590	25,640,443
Education	-	-	-	-	236,362,657	237,039,175
Maintenance and Operations	-	-	-	1,902,517	34,338,414	32,977,338
Total Public Services	6,722,831	-	-	20,399,457	374,317,463	358,848,027
Debt Service:						
Principal	29,577	-	-	-	33,424,577	29,914,883
Interest and Fiscal Charges	463	-	-	-	19,401,692	20,917,501
Bond Issuance Costs	-	-	-	-	245,504	-
Total Debt Service	30,040	-	-	-	53,071,773	50,832,384
Total Expenditures	6,752,871	1,642,966	149,221	57,184,705	698,308,940	666,028,950
Excess (Deficiency) of Revenues over Expenditures	1,630,693	334,834	(149,816)	-	(22,038,665)	(21,628,050)

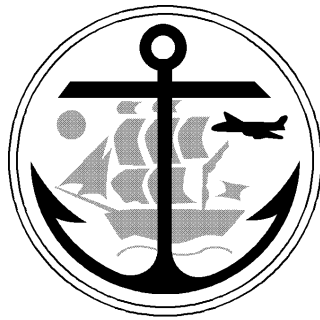
OTHER FINANCING SOURCES (USES):

Transfers from Other Funds:						
State Grants Fund	-	-	-	-	-	20,257
MOA Trust Fund	-	-	-	-	4,900,000	6,636,000
ACPA Surcharge Revenue Bond Fund	-	-	-	-	157,877	-
Special Assessment Bond Redemption Fund	-	-	-	-	-	1,108,870
Electric Utility Fund	-	-	-	-	13,203,392	11,558,202
Areawide Capital Projects Fund	-	-	-	-	38	351,025
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	218,494
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	2,042	1,056,560
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	118	4
Public Transportation Capital Projects Fund	-	-	-	-	36	19,256

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
 For the year ended December 31, 2014
 (with info for year ended December 31, 2013)

Exhibit AA-3

	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	PERS On -Behalf Payments From The State of Alaska	Total 2014	Total 2013
Girdwood Valley Service Area Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 267,006
Refuse Utility Fund	-	-	-	-	56,573	71,165
Solid Waste Utility Fund	-	-	-	-	941,084	910,221
Water Utility Fund	-	-	-	-	7,138,099	7,439,549
Wastewater Utility Fund	-	-	-	-	5,386,761	5,376,225
Airport Fund	-	-	-	-	44,651	40,594
Port Fund	-	-	-	-	533,731	532,786
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	-	-	8,535
Metropolitan Police Capital Projects Fund	-	-	-	-	-	582,344
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-	177,629
Chugiak Fire Service Area Capital Projects Fund	-	-	-	-	-	113,247
Historic Preservation Fund	-	-	-	-	-	14,526
Total Transfers from Other Funds	-	-	-	-	32,364,402	36,502,495
Transfers from Other Sub-Funds:						
Areawide Service Area Fund	-	-	98,908	-	398,908	4,049,873
Anchorage Metropolitan Police Service Area Fund	-	-	95,030	-	95,030	84,901
Public Finance and Investment	-	-	-	-	-	609,688
LRSA Other Contributing Roads Service Area Fund	-	-	-	-	99,298	108,153
Total Transfers from Other Sub-Funds	-	-	193,938	-	593,236	4,852,615
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	-	-	-	-	(538,168)	(523,869)
State Grants Fund	-	-	-	-	(447,931)	(424,539)
Federal Grants Fund	-	-	-	-	(466,148)	(386,585)
Miscellaneous Operational Grants Fund	-	-	-	-	-	(500,949)
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	(1,118,859)	(1,325,000)
Police and Fire Retiree Medical Liability Fund	-	-	-	-	(1,504,034)	(1,504,034)
CBERRRSA Capital Projects Fund	-	-	-	-	(4,185,948)	(3,317,447)
Areawide Capital Projects Fund	-	-	-	-	(2,663,054)	(4,329,383)
Chugiak Fire Capital Projects Fund	-	-	-	-	-	(800,000)
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	-	(40,000)	(40,000)
Public Transportation Capital Projects Fund	-	-	-	-	(65,214)	(157,438)
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	(398,000)	(500,000)
Girdwood Valley Capital Projects Fund	-	-	-	-	(437,499)	(141,240)
Information Technology Capital Projects Fund	-	-	-	-	(1,039,101)	(2,184,056)
Information Technology Fund	-	(169)	-	-	(7,615)	(54,648)
MOA Trust Fund	-	-	-	-	(1,930,953)	(1,936,000)
Total Transfers to Other Funds	-	(169)	-	-	(14,842,524)	(18,125,188)
Transfers to Other Sub-Funds:						
Transfer to Areawide Service Area	-	-	-	-	-	(2,545,688)
Transfer to ER-Chugiak Birchwood Rural Roads	-	-	-	-	(99,298)	(108,153)
Transfer to Anchorage Fire Service Area Fund	-	-	-	-	-	(1,528,971)
Transfer to Anchorage Metropolitan Police Service Area Fund	-	-	-	-	(300,000)	(500,000)
Police and Fire Retiree Medical Administration Fund	-	-	-	-	(193,938)	(169,803)
Total Transfers to Other Sub-Funds	-	-	-	-	(593,236)	(4,852,615)
Proceeds from Premium on Bond Sales	-	-	-	-	14,537,255	-
Proceeds from Refunding Bonds	-	-	-	-	78,430,001	-
Proceeds from Sale of Assets	-	-	-	-	407,595	608,881
Insurance Recoveries	-	-	-	-	245,515	133,596
Payment to Refunding Bond Escrow Agent	-	-	-	-	(92,718,032)	-
Net Other Financing Sources (Uses)	-	(169)	193,938	-	18,424,212	19,119,784
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	1,630,693	334,665	44,122	-	(3,614,453)	(2,508,266)
Fund Balance (Deficit), January 1	(2,841,771)	1,602,889	62,713	-	79,329,614	81,837,880
Fund Balance (Deficit), December 31	\$ (1,211,078)	\$ 1,937,554	\$ 106,835	\$ -	\$ 75,715,161	\$ 79,329,614



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MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Comparative Balance Sheet
December 31, 2014 and 2013

ASSETS	2014	2013
Cash	\$ 15,609	\$ 15,926
Equity in General Cash Pool	90,427,912	77,701,262
Accrued Interest on Investments	377,463	488,789
Taxes Receivable:		
Delinquent Taxes	3,322,161	4,180,078
Tax Liens	352,402	380,730
Penalties and Interest	1,298,707	1,290,455
Less: Allowance for Uncollectibles	<u>(66,034)</u>	<u>(69,047)</u>
Total Net Taxes Receivable	<u>4,907,236</u>	<u>5,782,216</u>
Accounts Receivable	10,505,370	10,110,494
Less: Allowance for Uncollectibles	<u>(3,368,734)</u>	<u>(2,859,395)</u>
Total Net Accounts Receivable	<u>7,136,636</u>	<u>7,251,099</u>
Intergovernmental Receivables	947,203	1,096,618
Due from Other Sub-Funds:		
Former City Service Area Fund	1,077	1,059
Building Safety Fund	717,309	2,432,035
Total Due from Other Sub-Funds	<u>718,386</u>	<u>2,433,094</u>
Due from Other Funds:		
Anchorage Road and Drainage Capital Projects Fund	-	16,541,670
Federal Grants Fund	2,647,137	4,262,504
Areawide Capital Projects Fund	89,911	89,910
Convention Center Operating Reserve Fund	12,725	9,241
Merrill Field Airport Fund	-	261,585
Information Technology Fund	1,579,315	557,778
Police and Fire Retirement Trust Fund	-	4,173
E911 Surcharge Fund	909,750	-
Other Restricted Resources Fund	172,587	130,888
Total Due from Other Funds	<u>5,411,425</u>	<u>21,857,749</u>
Long-term Loans Receivable	5,560,000	9,215,000
Inventories, at Cost	1,456,430	1,431,288
Prepaid Items and Deposits	24,115	-
Advance to Areawide Capital Projects Fund	1,162,844	1,258,746
TOTAL ASSETS	<u><u>\$ 118,145,259</u></u>	<u><u>\$ 128,531,787</u></u>
LIABILITIES		
Accounts Payable and Contract Retainages	\$ 3,072,598	\$ 3,107,581
Accrued Payroll Liabilities	5,045,503	4,077,770
Due to Component Units:		
Anchorage School District	79,858,808	77,556,557
Unearned Revenue and Deposits	745,798	840,135
Total Liabilities	<u>88,722,707</u>	<u>85,582,043</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Leases	5,560,000	9,215,000
Unavailable Revenues - Property Taxes	3,969,599	4,406,883
Unavailable Revenues - Risk Management Claims	98,652	102,919
Unavailable Revenues - Health Permits	491,827	438,287
Total Deferred Inflows of Resources	<u>10,120,078</u>	<u>14,163,089</u>
FUND BALANCE		
Nonspendable	2,643,389	2,690,034
Committed	12,429,390	9,332,991
Assigned	2,750,752	2,814,921
Unassigned	1,478,943	13,948,709
Total Fund Balance	<u>19,302,474</u>	<u>28,786,655</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u><u>\$ 118,145,259</u></u>	<u><u>\$ 128,531,787</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Areawide Service Area
 Comparative Statements of Revenues, Expenditures, Other Financing
 Sources (Uses) and Changes in Fund Balance
 For The Years Ended December 31, 2014 and 2013

REVENUES	2014	2013
Taxes	\$ 268,187,303	\$ 269,019,515
Assessments in Lieu of Taxes	3,052,584	3,135,217
Licenses and Permits	3,749,912	4,588,309
Intergovernmental	17,031,974	16,951,463
Charges for Services	18,974,673	23,117,517
Fines and Forfeitures	483,779	593,826
Investment Income	622,599	475,897
Restricted Contributions	78,313	-
Other	1,499,853	1,609,071
Total Revenues	<u>313,680,990</u>	<u>319,490,815</u>
EXPENDITURES		
General Government:		
Assembly	3,645,689	3,543,815
Equal Rights Commission	868,258	777,170
Internal Audit	105,717	82,487
Office of the Mayor	1,578,549	725,175
Municipal Attorney	1,927,034	2,020,065
Municipal Manager	(625,115)	(546,944)
Finance	7,486,924	6,648,837
Information Technology	421,464	433,470
Employee Relations	(150,029)	(30,514)
Purchasing	297,424	201,651
Heritage Land Bank	483,411	604,032
Total General Government	<u>16,039,326</u>	<u>14,459,244</u>
Public Safety:		
Health and Human Services	11,543,812	10,843,118
Fire Services	21,708,760	23,993,023
Police Services	41,632	5,752,484
Total Public Safety	<u>33,294,204</u>	<u>40,588,625</u>
Public Services:		
Economic and Community Development	21,929,612	19,158,592
Public Transportation	22,536,412	23,159,984
Public Works	14,556,249	12,633,001
Education	236,362,657	237,039,175
Total Public Services	<u>295,384,930</u>	<u>291,990,752</u>
Debt Service:		
Principal	2,042,278	1,666,186
Interest and Fiscal Charges	1,343,452	1,468,596
Bond Issuance Costs	21,371	-
Total Debt Service	<u>3,407,101</u>	<u>3,134,782</u>
Total Expenditures	<u>348,125,561</u>	<u>350,173,403</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(34,444,571)</u>	<u>(30,682,588)</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from Premium on Bond Sales	1,265,461	-
Proceeds for Refunding Bonds	6,827,295	-
Payment to Refunding Bond Escrow Agent	(8,071,061)	-
Transfers from Other Sub-Funds	-	609,688
Transfers from Other Funds	32,362,242	33,719,999
Transfers to Other Sub-Funds	(398,908)	(2,113,873)
Transfers to Other Funds	(7,312,741)	(10,617,798)
Proceeds from Sale of Assets	155,271	607,074
Insurance Recoveries	132,831	68,470
Net Other Financing Sources (Uses)	<u>24,960,390</u>	<u>22,273,560</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(9,484,181)	(8,409,028)
Fund Balance, January 1	28,786,655	37,195,683
Fund Balance, December 31	<u>\$ 19,302,474</u>	<u>\$ 28,786,655</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Estimated and Actual Revenues and Other Sources
For the Year Ended December 31, 2014

	Estimated	Actual	Variance With Final Budget
Revenues:			
Taxes:			
Real Property	\$200,513,672	\$ 200,510,181	\$ (3,491)
Personal Property	19,999,827	21,461,071	1,461,244
Aircraft	210,000	203,804	(6,196)
Motor Vehicle Registration	6,645,505	6,860,122	214,617
Motor Vehicle Rental	5,449,649	5,637,102	187,453
Hotel and Motel	9,768,696	10,047,231	278,535
Excise on Tobacco Products	23,001,852	21,926,133	(1,075,719)
Penalties and Interest	1,538,442	1,277,958	(260,484)
Tax Cost Recoveries	260,100	263,701	3,601
Total Taxes	<u>267,387,743</u>	<u>268,187,303</u>	<u>799,560</u>
Assessments in Lieu of Taxes:			
Municipal Enterprise Service Assessment	492,323	488,915	(3,408)
Assessments in Lieu of Property Taxes	2,646,944	2,563,669	(83,275)
Total Assessments in Lieu of Taxes	<u>3,139,267</u>	<u>3,052,584</u>	<u>(86,683)</u>
Licenses and Permits:			
Taxicab Permits and Revisions	528,405	590,988	62,583
Chauffeur Licenses and Renewals	16,500	26,760	10,260
Construction and ROW Permits	847,800	1,140,254	292,454
Animal Licenses	274,495	254,339	(20,156)
Local Business Licenses	68,700	75,100	6,400
Landscaping Plan Reviews	26,500	36,383	9,883
Building Permit Plan Reviews	292,000	478,625	186,625
Inspections	706,720	615,203	(91,517)
Land Use Permits	163,125	136,545	(26,580)
Miscellaneous Permits	283,919	395,715	111,796
Total Licenses and Permits	<u>3,208,164</u>	<u>3,749,912</u>	<u>541,748</u>
Intergovernmental:			
Federal Government:			
Other Federal Grants - Direct	41,300	33,800	(7,500)
Build America Bond Subsidy	73,530	73,545	15
State of Alaska:			
Fisheries Tax	126,176	202,758	76,582
Electric Co-op Allocation	515,376	501,646	(13,730)
Municipal Assistance	14,663,141	14,831,485	168,344
State Grant Revenue - Direct	1,307,500	1,388,740	81,240
Total Intergovernmental	<u>16,727,023</u>	<u>17,031,974</u>	<u>304,951</u>
Charges for Services:			
Sports and Parks Activities	70,000	91,620	21,620
School District Service Fees	41,000	32,357	(8,643)
Ambulance Service Fees	7,300,000	8,277,296	977,296
DWI Impound Administrative Fees	445,963	568,292	122,329
Health Service Fees	482,412	477,076	(5,336)
Sanitary Inspection Fees	1,316,620	1,559,968	243,348
Cemetery Fees	250,000	314,300	64,300
Zoning Fees	461,813	519,745	57,932
Maps and Publications	1,900	9,357	7,457
Platting Fees	361,375	540,278	178,903
Fire Alarm Fees	-	1,662	1,662
Animal Shelter Fees	275,435	220,991	(54,444)
Mapping Fees	4,000	6,008	2,008
Transit Fees	4,709,817	4,243,488	(466,329)
Transit Advertising Fees	402,000	436,432	34,432
Museum Admission Fees	-	11	11
Library Fees	2,700	1,917	(783)
Lost Book Reimbursement	25,000	28,845	3,845
Sale of Books	-	19	19
Copier Fees	26,430	37,626	11,196
Reimbursed Costs	1,833,324	1,517,693	(315,631)

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Estimated and Actual Revenues and Other Sources
For the Year Ended December 31, 2014

	Estimated	Actual	Variance With Final Budget
Miscellaneous Services	94,725	89,692	(5,033)
Total Charges for Services	<u>18,104,514</u>	<u>18,974,673</u>	<u>870,159</u>
Fines and Forfeitures:			
Parking Enforcement Fines	138,000	118,560	(19,440)
Library Book Fines	148,000	160,343	12,343
Pre-Trial Diversion Costs	220,000	133,931	(86,069)
Other Fines and Forfeitures	74,500	70,945	(3,555)
Total Fines and Forfeitures	<u>580,500</u>	<u>483,779</u>	<u>(96,721)</u>
Investment Income (Loss):			
Short-term Investments	1,039,486	631,884	(407,602)
Other (Loss)	-	(9,285)	(9,285)
Total Investment Income (Loss)	<u>1,039,486</u>	<u>622,599</u>	<u>(416,887)</u>
Restricted Contributions	<u>117,759</u>	<u>78,313</u>	<u>(39,446)</u>
Other:			
Leases and Rentals	589,549	612,096	22,547
Parking Garages and Lots	16,601	54,419	37,818
Ticket Surcharges	182,000	140,177	(41,823)
Collection Revenues	285,000	179,290	(105,710)
Appeal Receipts	1,000	5,135	4,135
Prior Year Expenditure Recovery	47,790	136,890	89,100
Miscellaneous	181,050	371,846	190,796
Total Other	<u>1,302,990</u>	<u>1,499,853</u>	<u>196,863</u>
Total Revenues	<u>311,607,446</u>	<u>313,680,990</u>	<u>2,073,544</u>
Transfers from Other Funds:			
MOA Trust Fund	4,900,000	4,900,000	-
ACPA Surcharge Revenue Bond Fund	-	157,877	157,877
Public Transportation Capital Projects Fund	-	36	36
Areawide Capital Projects Fund	-	38	38
Electric Utility Fund	13,252,142	13,203,392	(48,750)
Refuse Utility Fund	56,827	56,573	(254)
Solid Waste Utility Fund	948,198	941,084	(7,114)
Water Utility Fund	7,170,194	7,138,099	(32,095)
Wastewater Utility Fund	5,410,982	5,386,761	(24,221)
Airport Fund	44,852	44,651	(201)
Port Fund	537,505	533,731	(3,774)
Total Transfers from Other Funds	<u>32,320,700</u>	<u>32,362,242</u>	<u>41,542</u>
Proceeds from Premium on Bond Sales	-	1,265,461	1,265,461
Proceeds from Refunding Bonds	-	6,827,295	6,827,295
Proceeds from Sale of Assets	522,991	155,271	(367,720)
Insurance Recoveries	-	132,831	132,831
TOTAL	<u>\$344,451,137</u>	<u>\$ 354,424,090</u>	<u>\$ 9,972,953</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Uses
For the Year Ended December 31, 2014

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Assembly	\$ 3,751,459	\$ 4,073,267	\$ 3,645,689	\$ -	\$ 3,645,689	\$ 427,578
Equal Rights Commission	915,861	936,938	868,258	-	868,258	68,680
Internal Audit	120,086	119,880	105,717	-	105,717	14,163
Office of the Mayor	755,759	1,308,266	1,578,549	-	1,578,549	(270,283)
Municipal Attorney	2,133,432	2,226,329	1,927,034	-	1,927,034	299,295
Municipal Manager	(697,908)	(551,242)	(625,115)	-	(625,115)	73,873
Finance	6,816,178	7,790,343	7,486,924	-	7,486,924	303,419
Information Technology	434,665	476,858	421,464	-	421,464	55,394
Employee Relations	155,245	(41,842)	(150,029)	-	(150,029)	108,187
Purchasing	270,774	200,702	297,424	-	297,424	(96,722)
Heritage Land Bank	877,397	830,031	483,411	-	483,411	346,620
Total General Government	15,532,948	17,369,530	16,039,326	-	16,039,326	1,330,204
Public Safety:						
Health and Human Services	11,896,069	11,821,419	11,543,812	-	11,543,812	277,607
Fire Services	19,320,403	20,927,255	21,708,760	-	21,708,760	(781,505)
Police Services	50,400	50,400	41,632	-	41,632	8,768
Total Public Safety	31,266,872	32,799,074	33,294,204	-	33,294,204	(495,130)
Public Services:						
Economic and Community Development	22,259,482	22,187,215	21,929,612	-	21,929,612	257,603
Public Transportation	23,861,645	22,859,388	22,536,412	-	22,536,412	322,976
Public Works	15,520,292	14,419,888	14,556,249	-	14,556,249	(136,361)
Education	700,000	237,198,047	236,362,657	-	236,362,657	835,390
Total Public Services	62,341,419	296,664,538	295,384,930	-	295,384,930	1,279,608
Debt Service:						
Principal	2,041,557	2,041,557	2,042,278	-	2,042,278	(721)
Interest and Fiscal Charges	1,437,297	1,437,297	1,343,452	-	1,343,452	93,845
Bond Issuance Costs	-	-	21,371	-	21,371	(21,371)
Total Debt Service	3,478,854	3,478,854	3,407,101	-	3,407,101	71,753
Transfers to Other Sub-Funds:						
Anchorage Metro Police Service Area	300,000	300,000	300,000	-	300,000	-
Police and Fire Retiree Medical Administration Fund	98,908	98,908	98,908	-	98,908	-
Total Transfers to Other Sub-Funds:	398,908	398,908	398,908	-	398,908	-
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	499,369	511,262	511,260	-	511,260	2
State Grants Fund	425,666	442,268	441,631	-	441,631	637
Federal Grants Fund	253,261	418,340	418,340	-	418,340	-
Police and Fire Retiree Medical Liability Fund	243,188	243,188	243,188	-	243,188	-
MOA Trust Fund	-	1,930,953	1,930,953	-	1,930,953	-
Areawide Capital Projects Fund	1,223,963	2,663,054	2,663,054	-	2,663,054	-
Information Technology Capital Projects Fund	-	1,039,101	1,039,101	-	1,039,101	-
Public Transportation Capital Projects Fund	111,620	65,214	65,214	-	65,214	-
Total Transfer to Other Funds	2,757,067	7,313,380	7,312,741	-	7,312,741	639
Payment to Refunding Bond Escrow Agent	-	-	8,071,061	-	8,071,061	(8,071,061)
TOTAL	\$ 115,776,068	\$ 358,024,284	\$ 363,908,271	\$ -	\$ 363,908,271	\$ (5,883,987)

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Expenditures and Other Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2014

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments
General Government:						
Assembly	\$ 1,876,876	\$ 23,547	\$ 1,129,434	\$ -	\$ 40,460	\$ 575,372
Equal Rights Commission	642,017	2,669	26,116	-	6,379	191,077
Internal Audit	668,588	469	5,696	-	5,998	(575,034)
Office of the Mayor	1,323,344	25,192	1,488,092	-	9,904	(1,267,983)
Municipal Attorney	5,862,535	22,451	1,818,308	-	-	(5,776,260)
Municipal Manager	1,652,957	22,992	125,716	1,067,919	42,230	(2,469,010)
Finance	11,081,261	86,539	657,801	89,192	96,917	(4,435,594)
Information Technology	698,655	47,457	409,751	-	9,053	(727,231)
Employee Relations	2,929,041	11,612	214,031	-	11,179	(2,144,329)
Purchasing	1,438,361	7,228	52,724	-	3,076	(1,203,965)
Heritage Land Bank	398,965	1,026	6,582,211	-	5,538	(6,504,329)
Total General Government	<u>28,572,600</u>	<u>251,182</u>	<u>12,509,880</u>	<u>1,157,111</u>	<u>230,734</u>	<u>(24,337,286)</u>
Public Safety:						
Health and Human Services	4,209,973	129,011	5,331,778	239,544	43,293	1,928,204
Fire Services	16,148,187	570,107	6,000,970	853,284	61,971	3,820,226
Police Services	-	-	41,632	-	-	-
Total Public Safety	<u>20,358,160</u>	<u>699,118</u>	<u>11,374,380</u>	<u>1,092,828</u>	<u>105,264</u>	<u>5,748,430</u>
Public Services:						
Economic and Community Development	8,293,889	104,838	9,813,108	585,289	149,151	6,408,804
Public Transportation	14,883,829	3,707,196	3,026,024	571,873	4,656	916,695
Public Works	24,072,186	1,317,291	7,134,960	-	109,838	(11,425,104)
Education	-	-	236,362,657	-	-	-
Total Public Services	<u>47,249,904</u>	<u>5,129,325</u>	<u>256,336,749</u>	<u>1,157,162</u>	<u>263,645</u>	<u>(4,099,605)</u>
Transfers to Other Sub-Funds:						
Anchorage Metro Police Service Area	-	-	300,000	-	-	-
Police and Fire Retiree Medical Administration Fund	-	-	98,908	-	-	-
Total Transfers to Other Sub-Funds:	<u>-</u>	<u>-</u>	<u>398,908</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	-	-	511,260	-	-	-
State Grants Fund	-	-	441,631	-	-	-
Federal Grants Fund	-	-	418,340	-	-	-
Police and Fire Retiree Medical Liability Fund	-	-	243,188	-	-	-
Areawide Capital Projects Fund	-	-	2,663,054	-	-	-
Public Transportation Capital Projects Fund	-	-	65,214	-	-	-
Information Technology Capital Projects Fund	-	-	1,039,101	-	-	-
MOA Trust Fund	-	-	1,930,953	-	-	-
Total Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>7,312,741</u>	<u>-</u>	<u>-</u>	<u>-</u>
Payment to Refunding Bond Escrow Agent	-	-	-	8,071,061	-	-
TOTAL	<u>\$96,180,664</u>	<u>\$ 6,079,625</u>	<u>\$ 287,932,658</u>	<u>\$ 11,478,162</u>	<u>\$ 599,643</u>	<u>\$ (22,688,461)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Former City Service Area
 Comparative Balance Sheets
 December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Taxes Receivable:		
Delinquent Taxes	\$ 7,590	\$ 7,590
Less: Allowance for Uncollectibles	(4)	(4)
Total Net Taxes Receivable	<u>7,586</u>	<u>7,586</u>
Special Assessments Receivable:		
Current	420	-
Unbilled	6,762	7,182
Total Special Assessments Receivable	<u>7,182</u>	<u>7,182</u>
TOTAL ASSETS	<u>\$ 14,768</u>	<u>\$ 14,768</u>
 LIABILITIES		
Due to Areawide	\$ 1,077	\$ 1,059
Total Liabilities	<u>1,077</u>	<u>1,059</u>
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	7,586	7,586
Unavailable Revenues - Special Assessments	7,182	7,182
Total Deferred Inflows of Resources	<u>14,768</u>	<u>14,768</u>
 FUND BALANCE		
Unassigned	(1,077)	(1,059)
Total Fund Balance	<u>(1,077)</u>	<u>(1,059)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 14,768</u>	<u>\$ 14,768</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Former City Service Area
 Comparative Statements of Revenues, Expenditures,
 and Changes in Fund Balance
 For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Taxes	\$ -	\$ 233
Special Assessments	-	(9)
Investment Loss	(18)	(16)
Total Revenues	<u>(18)</u>	<u>208</u>
EXPENDITURES		
Public Services:		
Maintenance and Operations	-	-
Excess (Deficiency) of Revenues over Expenditures	<u>(18)</u>	<u>208</u>
 Fund Balance, January 1	(1,059)	(1,267)
Fund Balance, December 31	<u>\$ (1,077)</u>	<u>\$ (1,059)</u>

EXHIBIT AA-11
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2014

	Estimated	Actual	Variance With Final Budget
Investment Loss - Short-term Investments	\$ -	\$ (18)	\$ (18)
TOTAL	<u>\$ -</u>	<u>\$ (18)</u>	<u>\$ (18)</u>

EXHIBIT AA-12
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2014

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Maintenance and Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EXHIBIT AA-13
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2014

	Debt Service	Charges From Other Departments	Actual on GAAP Basis
Public Services:			
Maintenance and Operations	\$ -	\$ -	\$ -
TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Comparative Balance Sheets
December 31, 2014 and 2013

	2014	2013
ASSETS		
Equity in General Cash Pool	\$ 1,143,622	\$ 848,194
Taxes Receivable:		
Delinquent Taxes	40,837	39,610
Penalties and Interest	4,042	4,146
Less: Allowance for Uncollectibles	(245)	(258)
Total Net Taxes Receivable	44,634	43,498
Intergovernmental Receivables	2,905	3,348
TOTAL ASSETS	\$ 1,191,161	\$ 895,040
 LIABILITIES		
Accounts Payable	\$ 4,689	\$ 75
Total Liabilities	4,689	75
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	38,932	35,093
Total Deferred Inflows of Resources	38,932	35,093
 FUND BALANCE		
Committed	83,518	108,474
Unassigned	1,064,022	751,398
Total Fund Balance	1,147,540	859,872
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 1,191,161	\$ 895,040

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Comparative Statements of Revenues, Expenditures, Other
Financing Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2014 and 2013

	2014	2013
REVENUES		
Taxes	\$ 1,146,294	\$ 1,152,956
Intergovernmental	1,595	1,665
Investment Income	10,200	3,040
Other	141,916	157,179
Total Revenues	1,300,005	1,314,840
EXPENDITURES		
Public Safety:		
Fire Services	1,012,337	1,029,114
Excess of Revenues over Expenditures	287,668	285,726
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	-	113,247
Transfers to Other Funds	-	(800,000)
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	287,668	(401,027)
Fund Balance, January 1	859,872	1,260,899
Fund Balance, December 31	\$ 1,147,540	\$ 859,872

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2014

	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 1,090,784	\$ 1,094,262	\$ 3,478
Personal Property	24,034	23,374	(660)
Motor Vehicle Registration	20,847	21,522	675
Penalties and Interest	7,091	7,141	50
Tax Cost Recoveries	-	(5)	(5)
Total Taxes	<u>1,142,756</u>	<u>1,146,294</u>	<u>3,538</u>
Intergovernmental:			
Electric Co-op Allocation	1,639	1,595	(44)
Investment Income (Loss) - Short-term Investments	43,280	10,200	(33,080)
Other:			
Prior Year Expenditure Recovery	-	141,916	141,916
TOTAL	<u>\$ 1,187,675</u>	<u>\$ 1,300,005</u>	<u>\$ 112,330</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2014

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$1,133,941	\$1,187,675	\$ 1,012,337	\$ -	\$1,012,337	\$ 175,338
TOTAL	<u>\$1,133,941</u>	<u>\$1,187,675</u>	<u>\$ 1,012,337</u>	<u>\$ -</u>	<u>\$1,012,337</u>	<u>\$ 175,338</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2014

	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	\$ 10,412	\$ 817,406	\$ -	\$ 6,708	\$ 177,811	\$ -	\$ 1,012,337
TOTAL	<u>\$ 10,412</u>	<u>\$ 817,406</u>	<u>\$ -</u>	<u>\$ 6,708</u>	<u>\$ 177,811</u>	<u>\$ -</u>	<u>\$ 1,012,337</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Glen Alps Service Area
Comparative Balance Sheet
December 31, 2014 and 2013

	2014	2013
ASSETS		
Equity in General Cash Pool	\$ 166,137	\$ 85,757
Taxes Receivable:		
Delinquent Taxes	8,310	9,192
Penalties and Interest	332	314
Less: Allowance for Uncollectibles	(16)	(15)
Total Net Taxes Receivable	8,626	9,491
Intergovernmental Receivables	834	962
TOTAL ASSETS	\$ 175,597	\$ 96,210
 LIABILITIES		
Accounts Payable	\$ 9,234	\$ 1,967
Total Liabilities	9,234	1,967
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	8,438	9,479
Total Deferred Inflows of Resources	8,438	9,479
 FUND BALANCE		
Restricted	-	68,842
Committed	17,096	-
Unassigned	140,829	15,922
Total Fund Balance	157,925	84,764
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 175,597	\$ 96,210

MUNICIPALITY OF ANCHORAGE, ALASKA
Glen Alps Service Area
Comparative Statements of Revenues, Expenditures, Other
Financing Uses and Changes in Fund Balance
For the Years Ended December 31, 2014 and 2013

	2014	2013
REVENUES		
Taxes	\$ 318,870	\$ 303,460
Intergovernmental	449	469
Investment Income	1,066	230
Total Revenues	320,385	304,159
EXPENDITURES		
Public Services:		
Maintenance and Operations	207,224	277,563
Excess of Revenues over Expenditures	113,161	26,596
OTHER FINANCING USES		
Transfers to Other Funds	(40,000)	(40,000)
Excess (Deficiency) of Revenues over Expenditures and Other Financing Uses	73,161	(13,404)
Fund Balance, January 1	84,764	98,168
Fund Balance, December 31	\$ 157,925	\$ 84,764

MUNICIPALITY OF ANCHORAGE, ALASKA
Glen Alps Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2014

	<u>Estimated</u>	<u>Actual</u>	Variance With <u>Final Budget</u>
Taxes:			
Real Property	\$ 308,275	\$ 309,894	\$ 1,619
Personal Property	945	864	(81)
Motor Vehicle Registration	5,990	6,183	193
Penalties and Interest	1,520	1,929	409
Total Taxes	<u>316,730</u>	<u>318,870</u>	<u>2,140</u>
Intergovernmental:			
Electric Co-op Allocation	461	449	(12)
Investment Income - Short-term Investments	7,293	1,066	(6,227)
TOTAL	<u>\$ 324,484</u>	<u>\$ 320,385</u>	<u>\$ (4,099)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Glen Alps Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2014

	<u>Budget</u>		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With <u>Final Budget</u>
	<u>Original</u>	<u>Revised</u>				
Public Services:						
Maintenance and Operations	\$ 278,038	\$ 284,484	\$ 207,224	\$ -	\$ 207,224	\$ 77,260
Transfers to Other Funds:						
Miscellaneous Pass Thru Capital Projects Fund	40,000	40,000	40,000	-	40,000	-
TOTAL	<u>\$ 318,038</u>	<u>\$ 324,484</u>	<u>\$ 247,224</u>	<u>\$ -</u>	<u>\$ 247,224</u>	<u>\$ 77,260</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Glen Alps Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2014

	<u>Other Services and Charges</u>	<u>Charges From Other Departments</u>	<u>Actual on GAAP Basis</u>
Public Services:			
Maintenance and Operations	\$ 181,200	\$ 26,024	\$ 207,224
Transfers to Other Funds:			
Miscellaneous Pass Thru Capital Projects Fund	40,000	-	40,000
TOTAL	<u>\$ 221,200</u>	<u>\$ 26,024</u>	<u>\$ 247,224</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Comparative Balance Sheet
December 31, 2014 and 2013

	2014	2013
ASSETS		
Equity in General Cash Pool	\$ 1,227,659	\$ 1,377,359
Taxes Receivable:		
Delinquent Taxes	35,399	31,747
Penalties and Interest	3,026	2,327
Less: Allowance for Uncollectibles	(317)	(301)
Total Net Taxes Receivable	38,108	33,773
Intergovernmental Receivables	4,171	4,808
TOTAL ASSETS	\$ 1,269,938	\$ 1,415,940
 LIABILITIES		
Accounts Payable	\$ 47,691	\$ 32,130
Accrued Payroll Liabilities	5,760	3,774
Total Liabilities	53,451	35,904
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	28,765	26,460
Total Deferred Inflows of Resources	28,765	26,460
 FUND BALANCE		
Restricted	-	77,007
Committed	153,925	102,350
Assigned	3,320	2,539
Unassigned	1,030,477	1,171,680
Total Fund Balance	1,187,722	1,353,576
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 1,269,938	\$ 1,415,940

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Comparative Statements of Revenues, Expenditures, Other
Financing Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2014 and 2013

	2014	2013
REVENUES		
Taxes	\$ 2,097,759	\$ 2,149,457
Intergovernmental	2,266	2,365
Charges for Services	14,206	13,077
Investment Income	20,389	8,296
Other	2,785	823
Total Revenues	2,137,405	2,174,018
EXPENDITURES		
Public Safety:		
Fire Services	749,384	751,658
Public Services:		
Economic and Community Development	210,969	258,783
Maintenance and Operations	886,253	871,947
Total Public Services	1,097,222	1,130,730
Debt Service:		
Principal	16,504	16,476
Interest and Fiscal Charges	2,650	2,421
Total Debt Service	19,154	18,897
Total Expenditures	1,865,760	1,901,285
Excess of Revenues over Expenditures	271,645	272,733
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	-	267,006
Transfers to Other Funds	(437,499)	(141,240)
Net Other Financing Sources (Uses)	(437,499)	125,766
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(165,854)	398,499
Fund Balance, January 1	1,353,576	955,077
Fund Balance, December 31	\$ 1,187,722	\$ 1,353,576

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Detail Schedule of Estimated and Actual Revenues and Other Sources
For the Year Ended December 31, 2014

	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 1,962,055	\$ 1,943,680	\$ (18,375)
Personal Property	90,634	113,025	22,391
Motor Vehicle Registration	29,934	30,899	965
Penalties and Interest	11,144	10,120	(1,024)
Tax Cost Recoveries	-	35	35
Total Taxes	<u>2,093,767</u>	<u>2,097,759</u>	<u>3,992</u>
Intergovernmental:			
Electric Co-op Allocation	2,328	2,266	(62)
Charges for Services:			
Recreation Centers and Programs	6,000	8,344	2,344
Recreation Center Rentals and Activities	-	4,722	4,722
Camping Fees	-	1,140	1,140
Total Charges for Services	<u>6,000</u>	<u>14,206</u>	<u>8,206</u>
Investment Income - Short-term Investments	9,597	20,389	10,792
Other:			
Lease and Rental Revenue	3,000	2,785	(215)
TOTAL	<u>\$ 2,114,692</u>	<u>\$ 2,137,405</u>	<u>\$ 22,713</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Uses
For the Year Ended December 31, 2014

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ 731,939	\$ 762,405	\$ 749,384	\$ -	\$ 749,384	\$ 13,021
Public Services:						
Economic and Community Development	269,148	253,126	210,969	-	210,969	42,157
Maintenance and Operations	932,829	924,213	886,253	-	886,253	37,960
Total Public Services	<u>1,201,977</u>	<u>1,177,339</u>	<u>1,097,222</u>	<u>-</u>	<u>1,097,222</u>	<u>80,117</u>
Debt Service:						
Principal	16,504	16,504	16,504	-	16,504	-
Interest and Fiscal Charges	2,670	2,670	2,650	-	2,650	20
Total Debt Service	<u>19,174</u>	<u>19,174</u>	<u>19,154</u>	<u>-</u>	<u>19,154</u>	<u>20</u>
Transfers to Other Funds:						
Girdwood Valley Capital Projects Fund	141,240	452,033	437,499	-	437,499	14,534
TOTAL	<u>\$ 2,094,330</u>	<u>\$ 2,410,951</u>	<u>\$ 2,303,259</u>	<u>\$ -</u>	<u>\$ 2,303,259</u>	<u>\$ 107,692</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2014

	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	\$ -	\$ 20,754	\$ 587,271	\$ 19,154	\$ -	\$ 141,360	\$ -	\$ 768,539
Public Services:								
Economic and Community Development	-	15,574	120,373	-	5,846	69,176	-	210,969
Maintenance and Operations	144,849	84,650	595,610	-	-	61,143	-	886,252
Total Public Services	<u>144,849</u>	<u>100,224</u>	<u>715,983</u>	<u>-</u>	<u>5,846</u>	<u>130,319</u>	<u>-</u>	<u>1,097,221</u>
Transfers to Other Funds:								
Girdwood Valley Capital Projects Fund	-	-	437,499	-	-	-	-	437,499
TOTAL	<u>\$ 144,849</u>	<u>\$ 120,978</u>	<u>\$ 1,740,753</u>	<u>\$ 19,154</u>	<u>\$ 5,846</u>	<u>\$ 271,679</u>	<u>\$ -</u>	<u>\$ 2,303,259</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Comparative Balance Sheets
December 31, 2014 and 2013

	2014	2013
ASSETS		
Equity in General Cash Pool	\$ 105,847	\$ 104,436
Taxes Receivable:		
Delinquent Taxes	32,284	32,284
Penalties and Interest	22,146	22,146
Less: Allowance for Uncollectibles	(1,774)	(1,774)
Total Net Taxes Receivable	52,656	52,656
TOTAL ASSETS	\$ 158,503	\$ 157,092
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	52,657	52,657
Total Deferred Inflows of Resources	52,657	52,657
 FUND BALANCE		
Unassigned	105,846	104,435
Total Fund Balance	105,846	104,435
TOTAL DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 158,503	\$ 157,092

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2014 and 2013

	2014	2013
REVENUES		
Taxes	\$ -	\$ (3)
Investment Income (Loss)	1,411	(38)
Total Revenues	1,411	(41)
 Excess (Deficiency) of Revenues	1,411	(41)
 Fund Balance, January 1	104,435	104,476
Fund Balance, December 31	\$ 105,846	\$ 104,435

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2014

	<u>Estimated</u>	<u>Actual</u>	Variance With <u>Final Budget</u>
Investment Income - Short Term Investments	\$ -	\$ 1,411	\$ 1,411
TOTAL	<u>\$ -</u>	<u>\$ 1,411</u>	<u>\$ 1,411</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2014

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA
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, 2014

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA
 Fire Service Area
 Comparative Balance Sheets
 December 31, 2014 and 2013

	2014	2013
ASSETS		
Cash	\$ 300	\$ 300
Equity in General Cash Pool	14,598,859	11,580,830
Accrued Interest on Investments	34,746	36,812
Taxes Receivable:		
Delinquent Taxes	1,531,287	1,568,768
Penalties and Interest	4,974	55,608
Less: Allowance for Uncollectibles	<u>(10,669)</u>	<u>(10,362)</u>
Total Net Taxes Receivable	<u>1,525,592</u>	<u>1,614,014</u>
Accounts Receivable	72,041	86,885
Less: Allowance for Uncollectibles	<u>(18,950)</u>	<u>(13,641)</u>
Total Net Accounts Receivable	<u>53,091</u>	<u>73,244</u>
Intergovernmental Receivables	<u>160,386</u>	<u>184,857</u>
TOTAL ASSETS	<u>\$ 16,372,974</u>	<u>\$ 13,490,057</u>
LIABILITIES		
Accounts Payable	\$ 125,573	\$ 246,929
Accrued Payroll Liabilities	3,893,838	3,859,299
Total Liabilities	<u>4,019,411</u>	<u>4,106,228</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	1,241,533	1,208,182
Total Deferred Inflows of Resources	<u>1,241,533</u>	<u>1,208,182</u>
FUND BALANCE		
Committed	7,677,086	6,967,059
Assigned	1,899,527	1,208,588
Unassigned	<u>1,535,417</u>	<u>-</u>
Total Fund Balance	<u>11,112,030</u>	<u>8,175,647</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 16,372,974</u>	<u>\$ 13,490,057</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Fire Service Area
 Comparative Statements of Revenues, Expenditures, Other
 Financing Sources (Uses) and Changes in Fund Balance
 For the Years Ended December 31, 2014 and 2013

	2014	2013
REVENUES		
Taxes	\$ 78,656,454	\$ 68,314,478
Licenses and Permits	785,639	686,309
Intergovernmental	126,520	131,543
Charges for Services	410,335	383,452
Investment Income	72,457	72,738
Other	<u>53,754</u>	<u>82,071</u>
Total Revenues	<u>80,105,159</u>	<u>69,670,591</u>
EXPENDITURES		
Public Safety:		
Fire Services	72,781,780	69,078,185
Debt Service:		
Principal	2,640,997	1,895,173
Interest and Fiscal Charges	1,321,604	1,435,752
Bond Issuance Costs	<u>26,475</u>	<u>-</u>
Total Debt Service	<u>3,989,076</u>	<u>3,330,925</u>
Total Expenditures	<u>76,770,856</u>	<u>72,409,110</u>
Excess (Deficiency) of Revenues over Expenditures	<u>3,334,303</u>	<u>(2,738,519)</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from Premium on Bond Sales	1,567,693	-
Proceeds from Refunding Bonds	8,457,869	-
Proceeds from Sale of Assets	24,295	1,806
Insurance Recoveries	74,724	1,624
Transfers from Other Funds	-	229,777
Transfer from Other Sub-Funds	-	1,528,971
Transfers to Other Funds	<u>(523,815)</u>	<u>(494,732)</u>
Payment to Refunding Bond Escrow Agent	<u>(9,998,686)</u>	<u>-</u>
Net Other Financing Sources (Uses)	<u>(397,920)</u>	<u>1,267,446</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	<u>2,936,383</u>	<u>(1,471,073)</u>
Fund Balance, January 1	8,175,647	9,646,720
Fund Balance, December 31	<u>\$ 11,112,030</u>	<u>\$ 8,175,647</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Detail Schedule of Estimated and Actual Revenues and Other Sources
For the Year Ended December 31, 2014

	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 69,616,584	\$ 69,473,813	\$ (142,771)
Personal Property	7,215,623	7,666,309	450,686
Motor Vehicle Registration	1,150,956	1,188,127	37,171
Tax Cost Recoveries	-	(623)	(623)
Penalties and Interest	256,309	328,828	72,519
Total Taxes	78,239,472	78,656,454	416,982
Licenses and Permits - Building Permit Plan Reviews	450,000	785,639	335,639
Intergovernmental:			
Build America Bond Subsidy	38,454	38,461	7
Electric Co-op Allocation	90,469	88,059	(2,410)
Total Intergovernmental	128,923	126,520	(2,403)
Charges for Services:			
Fire Alarm Fees	116,493	66,172	(50,321)
Hazardous Waste Fees	121,500	171,192	49,692
Fire Inspection Fees	110,000	169,388	59,388
Reimbursed Costs	-	3,583	3,583
Total Charges for Services	347,993	410,335	62,342
Investment Income (Loss) - Short-term Investments	336,576	72,457	(264,119)
Other:			
Prior Year Expenditure Recovery	-	750	750
Leases and Rentals	55,000	52,002	(2,998)
Miscellaneous	-	1,002	1,002
Total Other	55,000	53,754	(1,246)
Proceeds from Sale of Assets	-	24,295	24,295
Insurance Recoveries	25,308	74,724	49,416
Proceeds from Premium on Bond Sales	-	1,567,693	1,567,693
Proceeds from Refunding Bonds	-	8,457,869	8,457,869
TOTAL	\$ 79,583,272	\$ 90,229,740	\$ 10,646,468

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Uses
For the Year Ended December 31, 2014

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ 71,943,583	\$ 73,335,806	\$ 72,781,780	\$ -	\$ 72,781,780	\$ 554,026
Debt Service:						
Principal	2,640,355	2,640,355	2,640,997	-	2,640,997	(642)
Interest and Fiscal Charges	1,409,627	1,409,627	1,321,604	-	1,321,604	88,023
Bond Issuance Costs	-	-	26,475	-	26,475	(26,475)
Total Debt Service	4,049,982	4,049,982	3,989,076	-	3,989,076	60,906
Transfers to Other Funds:						
State Grants Fund	-	1,269	1,269	-	1,269	-
Federal Grants Fund	-	21,355	21,354	-	21,354	1
Information Technology Fund	-	7,446	7,446	-	7,446	-
Police Fire and Retiree Medical Liability Fund	492,100	493,746	493,746	-	493,746	-
Total Transfers to Other Funds	492,100	523,816	523,815	-	523,815	1
Payment to Refunding Bond Escrow Agent	-	-	9,998,686	-	9,998,686	(9,998,686)
TOTAL	\$ 76,485,665	\$ 77,909,604	\$ 87,293,357	\$ -	\$ 87,293,357	\$ (9,383,753)

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Detail Schedule of Expenditures and Other Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2014

	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	\$ 50,763,914	\$ 1,635,968	\$ 10,524,491	\$ 3,989,076	\$ 111,276	\$ 14,366,955	\$ (4,620,824)	\$ 76,770,856
Transfers to Other Funds:								
State Grants Fund	-	-	1,269	-	-	-	-	1,269
Federal Grants Fund	-	-	21,354	-	-	-	-	21,354
Information Technology Fund	-	-	7,446	-	-	-	-	7,446
Police Fire and Retiree Medical Liability Fund	-	-	493,746	-	-	-	-	493,746
Total Transfers to Other Funds	-	-	523,815	-	-	-	-	523,815
Payment to Refunding Bond Escrow Agent	-	-	-	9,998,686	-	-	-	9,998,686
TOTAL	\$ 50,763,914	\$ 1,635,968	\$ 11,048,306	\$ 13,987,762	\$ 111,276	\$ 14,366,955	\$ (4,620,824)	\$ 87,293,357

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Comparative Balance Sheets
December 31, 2014 and 2013

ASSETS	2014	2013
Equity in General Cash Pool	\$ 10,315,282	\$ 14,839,329
Taxes Receivable:		
Delinquent Taxes	1,302,076	1,562,924
Penalties and Interest	7,829	82,215
Less: Allowance for Uncollectibles	<u>(10,147)</u>	<u>(11,987)</u>
Total Net Taxes Receivable	<u>1,299,758</u>	<u>1,633,152</u>
Accounts Receivable	60,640	35,128
Less: Allowance for Uncollectibles	<u>(17,820)</u>	<u>(1,100)</u>
Total Net Accounts Receivable	<u>42,820</u>	<u>34,028</u>
Special Assessments Receivable:		
Current	(52,582)	271,358
Delinquent	7,845	9,441
Unbilled	<u>3,640,760</u>	<u>3,247,622</u>
Total Special Assessments Receivable	<u>3,596,023</u>	<u>3,528,421</u>
Intergovernmental Receivables	215,589	344,643
Due from Road and Drainage Capital Projects Fund	<u>3,772,032</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 19,241,504</u>	<u>\$ 20,379,573</u>
LIABILITIES		
Accounts Payable	\$ 473,953	\$ 383,014
Accrued Payroll Liabilities	986,638	986,780
Advances from Other Funds	<u>242,785</u>	<u>485,566</u>
Total Liabilities	<u>1,703,376</u>	<u>1,855,360</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	1,062,810	1,206,010
Fund Balance, January 1	<u>3,977,697</u>	<u>3,917,314</u>
Total Deferred Inflows of Resources	<u>5,040,507</u>	<u>5,123,324</u>
FUND BALANCE		
Restricted	-	777,319
Committed	6,756,409	6,165,234
Assigned	4,080,668	1,873,599
Unassigned	<u>1,660,544</u>	<u>4,584,737</u>
Total Fund Balance	<u>12,497,621</u>	<u>13,400,889</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 19,241,504</u>	<u>\$ 20,379,573</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Comparative Statements of Revenues, Expenditure, Other
Financing Sources (Uses) and Changes in Fund Balance
For The Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Taxes	\$ 64,859,937	\$ 68,159,450
Special Assessments	305,744	114,125
Licenses and Permits	1,050	945
Intergovernmental	1,134,205	1,246,330
Charges for Services	8,169	8,521
Investment Loss	(173,997)	(167,366)
Other	323,867	63,530
Total Revenues	<u>66,458,975</u>	<u>69,425,535</u>
EXPENDITURES		
Public Services:		
Public Works	-	148
Maintenance and Operations	25,624,017	24,724,678
Total Public Services	<u>25,624,017</u>	<u>24,724,826</u>
Debt Service:		
Principal	26,074,167	24,045,753
Interest and Fiscal Charges	15,685,816	16,839,986
Bond Issuance Costs	180,090	-
Total Debt Service	<u>41,940,073</u>	<u>40,885,739</u>
Total Expenditures	<u>67,564,090</u>	<u>65,610,565</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,105,115)</u>	<u>3,814,970</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from Premium on Bond Sales	10,663,840	-
Proceeds from Refunding Bonds	57,532,519	-
Insurance Recoveries	33,131	60,199
Transfers from Other Funds	2,042	545,587
Transfers to Other Funds	(16,145)	(15,716)
Payment to Refunding Bond Escrow Agent	(68,013,540)	-
Net Other Financing Sources (Uses)	<u>201,847</u>	<u>590,070</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	<u>(903,268)</u>	<u>4,405,040</u>
Fund Balance, January 1	13,400,889	8,995,849
Fund Balance, December 31	<u>\$ 12,497,621</u>	<u>\$ 13,400,889</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Revenues and Other Sources
For the Year Ended December 31, 2014

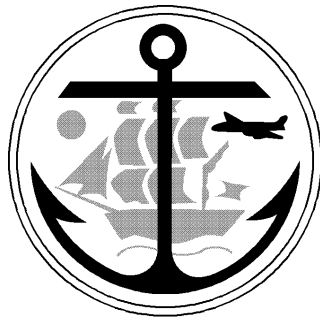
	Estimated	Actual	With Final Budget
Taxes:			
Real Property	\$ 55,481,641	\$ 55,430,591	\$ (51,050)
Personal Property	6,834,502	7,306,420	471,918
Motor Vehicle Registration	1,526,754	1,576,061	49,307
Hotel - Motel	237,626	249,364	11,738
Tax Cost Recoveries	-	(1,154)	(1,154)
Penalties and Interest	325,198	298,655	(26,543)
Total Taxes	64,405,721	64,859,937	454,216
Special Assessments:			
Collections	160,000	271,815	111,815
Penalties and Interest	60,000	33,929	(26,071)
Total Special Assessments	220,000	305,744	85,744
Licenses and Permits:			
Landscape Plan Reviews	-	1,050	1,050
Miscellaneous Permits	6,170	-	(6,170)
Total Licenses and Permits	6,170	1,050	(5,120)
Intergovernmental:			
Build America Bond Subsidy	569,871	569,968	97
Electric Co-op Allocation	118,780	115,616	(3,164)
National Forest Allocation	94,456	(17,507)	(111,963)
Traffic Signal Management	438,860	466,128	27,268
Total Intergovernmental	1,221,967	1,134,205	(87,762)
Charges for Services:			
Reimbursed Costs	-	8,169	8,169
Investment Income (Loss) - Short-term Investments	636,052	(173,997)	(810,049)
Other:			
Prior Year Expenditure Recovery	-	315,657	315,657
Miscellaneous	-	8,210	8,210
Total Other	-	323,867	323,867
Proceeds from Premium on Bond Sales	-	10,663,840	10,663,840
Proceeds from Refunding Bonds	-	57,532,519	57,532,519
Insurance Recoveries	41,500	33,131	(8,369)
Transfers from Other Funds:			
Anchorage Roads and Drainage Service Area Capital Projects Fund	-	2,042	2,042
TOTAL	\$ 66,531,410	\$ 134,690,507	\$ 68,159,097

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Uses
For the Year Ended December 31, 2014

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Maintenance and Operations	\$ 27,206,675	\$ 27,336,489	\$ 25,624,017	\$ -	\$ 25,624,017	\$ 1,712,472
Debt Service:						
Principal	26,073,020	26,073,020	26,074,167	-	26,074,167	(1,147)
Interest and Fiscal Charges	16,284,818	16,284,818	15,685,816	-	15,685,816	599,002
Bond Issuance Costs	-	-	180,090	-	180,090	(180,090)
Total Debt Service	42,357,838	42,357,838	41,940,073	-	41,940,073	417,765
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	15,770	16,146	16,145	-	16,145	1
Payment to Refunding Bond Escrow Agent	-	-	68,013,540	-	68,013,540	(68,013,540)
TOTAL	\$ 69,580,283	\$ 69,710,473	\$ 135,593,775	\$ -	\$ 135,593,775	\$ (65,883,302)

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Detail Schedule of Expenditures and Other Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2014

	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	\$ -	\$ -	\$ -	\$ 41,940,073	\$ -	\$ -	\$ -	\$ 41,940,073
Maintenance and Operations	11,732,853	2,145,181	11,923,693	-	173,207	3,180,090	(3,531,007)	25,624,017
Total Public Services	11,732,853	2,145,181	11,923,693	41,940,073	173,207	3,180,090	(3,531,007)	67,564,090
Transfers to Other Funds:								
Convention Center Operating Reserve Fund	-	-	16,145	-	-	-	-	16,145
Payment to Refunding Bond Escrow Agent	-	-	-	68,013,540	-	-	-	68,013,540
TOTAL	\$ 11,732,853	\$ 2,145,181	\$ 11,939,838	\$ 109,953,613	\$ 173,207	\$ 3,180,090	\$ (3,531,007)	\$ 135,593,775



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MUNICIPALITY OF ANCHORAGE, ALASKA
 Limited Service Areas
 Comparative Balance Sheets
 December 31, 2014 and 2013

	2014	2013
ASSETS		
Equity in General Cash Pool	\$ 5,808,898	\$ 5,877,154
Taxes Receivable:		
Delinquent Taxes	225,154	226,734
Penalties and Interest	6,278	8,420
Less: Allowance for Uncollectibles	(697)	(734)
Total Net Taxes Receivable	230,735	234,420
Accounts Receivable, Net	3,277	9,361
Intergovernmental Receivables	20,699	23,857
TOTAL ASSETS	\$ 6,063,609	\$ 6,144,792
 LIABILITIES		
Accounts Payable	\$ 224,226	\$ 119,749
Accrued Payroll Liabilities	33,531	25,931
Total Liabilities	257,757	145,680
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	188,604	186,970
 FUND BALANCE		
Restricted	189,145	1,672,615
Committed	471,768	723,103
Unassigned	4,956,335	3,416,424
Total Fund Balance	5,617,248	5,812,142
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 6,063,609	\$ 6,144,792

MUNICIPALITY OF ANCHORAGE, ALASKA
 Limited Service Areas
 Comparative Statements of Revenues, Expenditure, Other
 Financing Sources (Uses) and Changes in Fund Balance
 For the Years Ended December 31, 2014 and 2013

	2014	2013
REVENUES		
Taxes	\$ 9,428,878	\$ 8,686,640
Intergovernmental	10,972	10,330
Investment Income	108,897	14,257
Charges for Services	18,564	32,844
Other	142,146	119,590
Total Revenues	9,709,457	8,863,661
EXPENDITURES		
Public Services:		
Maintenance and Operations	5,718,403	6,231,715
Excess of Revenues over Expenditures	3,991,054	2,631,946
OTHER FINANCING SOURCES (USES)		
Transfers from Other Sub-Funds	99,298	108,153
Transfer from Other Funds	-	864,494
Transfers to Other Sub-Funds	(99,298)	(108,153)
Transfers to Other Funds	(4,185,948)	(3,317,447)
Net Other Financing Uses	(4,185,948)	(2,452,953)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(194,894)	178,993
 Fund Balance, January 1	5,812,142	5,633,149
Fund Balance, December 31	\$ 5,617,248	\$ 5,812,142

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Detail Schedule of Estimated and Actual Revenues and Other Sources
For the Year Ended December 31, 2014

	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 9,073,404	\$ 9,096,485	\$ 23,081
Personal Property	132,809	135,512	2,703
Motor Vehicle Registration	33,431	153,335	119,904
Penalties and Interest	148,538	43,582	(104,956)
Tax Cost Recoveries	-	(36)	(36)
Total Taxes	<u>9,388,182</u>	<u>9,428,878</u>	<u>40,696</u>
Intergovernmental:			
Traffic Signal Management	10,330	10,972	642
Charges for Services:			
Reimbursed Cost	25,000	18,564	(6,436)
Investment Income - Short Term Investments	105,306	108,897	3,591
Other:			
Prior Year Expenditure Recovery	-	142,146	142,146
Miscellaneous Revenue	96,550	-	(96,550)
Total Other	<u>96,550</u>	<u>142,146</u>	<u>45,596</u>
Transfers from Other Sub-Funds	1,600	99,298	97,698
TOTAL	<u>\$ 9,626,968</u>	<u>\$ 9,808,755</u>	<u>\$ 181,787</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Detail Schedule of Estimated and Actual Expenditures and Other Uses
For the Year Ended December 31, 2014

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Maintenance and Operations	\$ 6,719,676	\$ 6,897,886	\$ 5,718,403	\$ -	\$ 5,718,403	\$ 1,179,483
Transfers to Other Funds:						
Transfers to CBERRRSA						
Capital Projects Fund	3,316,948	4,185,948	4,185,948	-	4,185,948	-
Transfers to Other Sub-Funds:						
Transfers to CBERRRSA Sub-Fund	108,153	99,298	99,298	-	99,298	-
TOTAL	<u>\$ 10,144,777</u>	<u>\$ 11,183,132</u>	<u>\$ 10,003,649</u>	<u>\$ -</u>	<u>\$ 10,003,649</u>	<u>\$ 1,179,483</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Detail Schedule of Expenditures and Other Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2014

	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	\$ 496,133	\$ 464,193	\$ 4,376,760	\$ 2,382	\$ 401,435	\$ (22,500)	\$ 5,718,403
Transfers to Other Funds:							
Transfers to CBERRRSA							
Capital Projects Fund	-	-	4,185,948	-	-	-	4,185,948
Transfers to Other Sub-Funds:							
Transfers to CBERRRSA Sub-Fund	-	-	99,298	-	-	-	99,298
TOTAL	<u>\$ 496,133</u>	<u>\$ 464,193</u>	<u>\$ 8,662,006</u>	<u>\$ 2,382</u>	<u>\$ 401,435</u>	<u>\$ (22,500)</u>	<u>\$ 10,003,649</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Limited Service Areas
 Combining Balance Sheet
 December 31, 2014

EXHIBIT AA-49

	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 Rural Roads	Eaglewood Contributing Roads	Gateway Contributing Roads	Lakehill Roads	Totem Roads
ASSETS													
Equity in General Cash Pool	\$ 264,014	\$ 137,901	\$ 163,660	\$ 126,863	\$ 33,452	\$ 60,275	\$ 22,530	\$ 133,899	\$ 2,062,521	\$ 18,793	\$ 382	\$ 183,922	\$ 30,872
Taxes Receivable:													
Delinquent Taxes	4,845	2,749	3,246	204	831	386	1,465	2,416	164,335	148	318	910	201
Penalties and Interest	394	184	125	28	66	-	48	243	252	-	-	57	-
Less: Allowance for Uncollectibles	(14)	(6)	(4)	(1)	(2)	-	(2)	(19)	(444)	-	-	(9)	(4)
Total Net Taxes Receivable	5,225	2,927	3,367	231	895	386	1,511	2,640	164,143	148	318	958	197
Accounts Receivable, Net	-	-	-	-	-	-	-	-	3,277	-	-	-	-
Intergovernmental Receivables	-	-	-	-	-	-	-	-	20,699	-	-	-	-
Total Net Accounts Receivable	-	-	-	-	-	-	-	-	23,976	-	-	-	-
Total Assets	269,239	140,828	167,027	127,094	34,347	60,661	24,041	136,539	2,250,640	18,941	700	184,880	31,069
DEFERRED OUTFLOWS OF RESOURCES													
Deferred Outflows of Resources	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Deferred Outflows of Resources	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	269,239	140,828	167,027	127,094	34,347	60,661	24,041	136,539	2,250,640	18,941	700	184,880	31,069
LIABILITIES													
Accounts Payable	3,596	3,016	2,698	749	565	-	703	2,140	161,479	-	-	-	351
Accrued Payroll Liabilities	-	-	-	-	-	-	-	-	33,531	-	-	-	-
Total Liabilities	3,596	3,016	2,698	749	565	-	703	2,140	195,010	-	-	-	351
DEFERRED INFLOWS OF RESOURCES													
Unavailable Revenues - Property Taxes	5,204	2,895	3,366	231	895	386	1,511	2,148	129,501	140	318	958	197
Total Deferred Inflows of Resources	5,204	2,895	3,366	231	895	386	1,511	2,148	129,501	140	318	958	197
FUND BALANCE													
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed	18,033	16,040	2,783	1,149	1,758	291	1,870	13,998	254,972	157	4	3,522	5,766
Unassigned	242,406	118,877	158,180	124,965	31,129	59,984	19,957	118,253	1,671,157	18,644	378	180,400	24,755
Total Fund Balance	260,439	134,917	160,963	126,114	32,887	60,275	21,827	132,251	1,926,129	18,801	382	183,922	30,521
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 269,239	\$ 140,828	\$ 167,027	\$ 127,094	\$ 34,347	\$ 60,661	\$ 24,041	\$ 136,539	\$ 2,250,640	\$ 18,941	\$ 700	\$ 184,880	\$ 31,069

LIMITED SERVICE AREAS
 Combining Statement of Revenues, Expenditures, Other
 Financing Sources (Uses) and Changes in Fund Balance
 For the Year Ended December 31, 2014

EXHIBIT AA-50

	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 Rural Roads	Eaglewood Contributing Roads	Gateway Contributing Roads	Lakehill Roads	Totem Roads
REVENUES													
Taxes	\$ 270,024	\$ 139,538	\$ 110,113	\$ 33,058	\$ 14,162	\$ 17,589	\$ 34,477	\$ 149,397	\$ 6,378,600	\$ 100,215	\$ 1,886	\$ 48,905	\$ 23,580
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment Income	2,870	2,196	1,296	1,480	533	637	74	1,973	63,904	367	6	2,447	1,121
Charges for Services	-	-	-	-	-	-	-	-	18,564	-	-	-	-
Other	-	-	-	-	-	-	-	-	142,146	-	-	-	-
Total Revenues	272,894	141,734	111,409	34,538	14,695	18,226	34,551	151,370	6,603,214	100,582	1,892	51,352	24,701
EXPENDITURES													
Public Services:													
Maintenance and Operations	218,586	194,425	33,729	13,923	21,310	3,527	22,670	169,671	3,090,566	1,900	50	42,692	69,890
Excess (Deficiency) of Revenues over Expenditures	54,308	(52,691)	77,680	20,615	(6,615)	14,699	11,881	(18,301)	3,512,648	98,682	1,842	8,660	(45,189)
OTHER FINANCING SOURCES (USES)													
Transfers from Other Sub-Funds	-	-	-	-	-	-	-	-	99,298	-	-	-	-
Transfers to CBERRRSA Sub-Fund	-	-	-	-	-	-	-	-	-	(97,448)	(1,850)	-	-
Transfers to CBERRRSA	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund	-	-	-	-	-	-	-	-	(4,185,948)	-	-	-	-
Net Other Financing Uses	-	-	-	-	-	-	-	-	(4,086,650)	(97,448)	(1,850)	-	-
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	54,308	(52,691)	77,680	20,615	(6,615)	14,699	11,881	(18,301)	(574,002)	1,234	(8)	8,660	(45,189)
Fund Balance, January 1	206,131	187,608	83,283	105,499	39,502	45,576	9,946	150,552	2,500,131	17,567	390	175,262	75,710
Fund Balance, December 31	\$ 260,439	\$ 134,917	\$ 160,963	\$ 126,114	\$ 32,887	\$ 60,275	\$ 21,827	\$ 132,251	\$ 1,926,129	\$ 18,801	\$ 382	\$ 183,922	\$ 30,521

MUNICIPALITY OF ANCHORAGE, ALASKA
 Limited Service Areas
 Combining Balance Sheet
 December 31, 2014

EXHIBIT AA-49

	Paradise Valley South Roads	SRW Home- owners 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 Goldenvue Area Roads	Homestead Area Roads	Eagle River Street Lts	Total
ASSETS													
Equity in General Cash Pool	\$ 52,707	\$ 51,128	\$ 710,276	\$ 426,891	\$ 26,350	\$ 134,384	\$ 46,487	\$ 72,859	\$ 313,141	\$ 223,176	\$ 15,140	\$ 497,275	\$ 5,808,898
Taxes Receivable:													
Delinquent Taxes	38	350	3,146	15,265	2,609	5,271	373	127	30	12,300	-	3,591	225,154
Penalties and Interest	-	19	73	2,649	335	712	181	-	312	600	-	-	6,278
Less: Allowance for Uncollectibles	-	-	(4)	(97)	(12)	(25)	(6)	-	(11)	(21)	-	(16)	(697)
Total Net Taxes Receivable	38	369	3,215	17,817	2,932	5,958	548	127	331	12,879	-	3,575	230,735
Accounts Receivable, Net	-	-	-	-	-	-	-	-	-	-	-	-	3,277
Intergovernmental Receivables	-	-	-	-	-	-	-	-	-	-	-	-	20,699
Total Net Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	23,976
Total Assets	52,745	51,497	713,491	444,708	29,282	140,342	47,035	72,986	313,472	236,055	15,140	500,850	6,063,609
DEFERRED OUTFLOWS OF RESOURCES													
Deferred Outflows of Resources	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Deferred Outflows of Resources	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	52,745	51,497	713,491	444,708	29,282	140,342	47,035	72,986	313,472	236,055	15,140	500,850	6,063,609
LIABILITIES													
Accounts Payable	422	5,286	1,130	18,514	2,117	2,800	408	147	1,749	13,508	105	2,743	224,226
Accrued Payroll Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	33,531
Total Liabilities	422	5,286	1,130	18,514	2,117	2,800	408	147	1,749	13,508	105	2,743	257,757
DEFERRED INFLOWS OF RESOURCES													
Unavailable Revenues - Property Taxes	38	-	3,147	15,012	2,698	3,553	548	127	331	12,879	-	2,521	188,604
Total Deferred Inflows of Resources	38	-	3,147	15,012	2,698	3,553	548	127	331	12,879	-	2,521	188,604
FUND BALANCE													
Restricted	-	-	-	-	-	-	-	-	-	-	-	189,145	189,145
Committed	500	4,351	2,144	52,772	4,347	6,256	860	302	2,834	56,311	561	20,187	471,768
Unassigned	51,785	41,860	707,070	358,410	20,120	127,733	45,219	72,410	308,558	153,357	14,474	286,254	4,956,335
Total Fund Balance	52,285	46,211	709,214	411,182	24,467	133,989	46,079	72,712	311,392	209,668	15,035	495,586	5,617,248
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 52,745	\$ 51,497	\$ 713,491	\$ 444,708	\$ 29,282	\$ 140,342	\$ 47,035	\$ 72,986	\$ 313,472	\$ 236,055	\$ 15,140	\$ 500,850	\$ 6,063,609

EXHIBIT AA-50

LIMITED SERVICE AREAS
 Combining Statement of Revenues, Expenditures, Other
 Financing Sources (Uses) and Changes in Fund Balance
 For the Year Ended December 31, 2014

	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 Goldenvue Area Roads	Homestead Area Roads	Eagle River Street Lts	Total
REVENUES													
Taxes	\$ 14,826	\$ 55,393	\$ 127,794	\$ 660,088	\$ 53,809	\$ 99,829	\$ 20,342	\$ 19,610	\$ 44,950	\$ 632,650	\$ 21,827	\$ 356,216	\$ 9,428,878
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	10,972
Investment Income	594	562	8,325	5,148	274	1,456	500	790	4,067	3,274	-	5,003	108,897
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	18,564
Other	-	-	-	-	-	-	-	-	-	-	-	-	142,146
Total Revenues	15,420	55,955	136,119	665,236	54,083	101,285	20,842	20,400	49,017	635,924	21,827	372,191	9,709,457
EXPENDITURES													
Public Services:													
Maintenance and Operations	6,065	52,746	25,989	639,654	52,688	75,833	10,424	3,668	34,355	682,557	6,792	244,693	5,718,403
Excess (Deficiency) of Revenues over Expenditures	9,355	3,209	110,130	25,582	1,395	25,452	10,418	16,732	14,662	(46,633)	15,035	127,498	3,991,054
OTHER FINANCING SOURCES (USES)													
Transfers from Other Sub-Funds	-	-	-	-	-	-	-	-	-	-	-	-	99,298
Transfers to CBERRRSA Sub-Fund	-	-	-	-	-	-	-	-	-	-	-	-	(99,298)
Transfers to CBERRRSA Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	(4,185,948)
Net Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-	(4,185,948)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	9,355	3,209	110,130	25,582	1,395	25,452	10,418	16,732	14,662	(46,633)	15,035	127,498	(194,894)
Fund Balance, January 1	42,930	43,002	599,084	385,600	23,072	108,537	35,661	55,980	296,730	256,301	-	368,088	5,812,142
Fund Balance, December 31	\$ 52,285	\$ 46,211	\$ 709,214	\$ 411,182	\$ 24,467	\$ 133,989	\$ 46,079	\$ 72,712	\$ 311,392	\$ 209,668	\$ 15,035	\$ 495,586	\$ 5,617,248

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Comparative Balance Sheets
December 31, 2014 and 2013

	2014	2013
ASSETS		
Cash	\$ 150	\$ 150
Equity in General Cash Pool	20,293,213	18,452,685
Accrued Interest on Investments	51,015	95,129
Taxes Receivable:		
Delinquent Taxes	1,997,330	2,227,890
Penalties and Interest	8,885	48,977
Less: Allowance for Uncollectibles	(13,512)	(13,268)
Total Net Taxes Receivable	1,992,703	2,263,599
Accounts Receivable	781,213	516,416
Less: Allowance for Uncollectibles	(409,946)	(260,690)
Total Net Accounts Receivable	371,267	255,726
Intergovernmental Receivables	510,672	557,817
Prepaid Items	886,725	-
TOTAL ASSETS	\$ 24,105,745	\$ 21,625,106
LIABILITIES		
Accounts Payable	\$ 797,933	\$ 1,139,018
Accrued Payroll Liabilities	3,984,367	3,208,849
Due to Workers Comp and General Liability	328,033	-
Advances from Other Funds	551,837	-
Unearned Revenue and Deposits	325,782	367,444
Total Liabilities	5,987,952	4,715,311
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	1,615,451	1,680,070
Total Deferred Inflows of Resources	1,615,451	1,680,070
FUND BALANCE		
Nonspendable	886,726	-
Committed	10,875,033	11,447,114
Assigned	2,565,576	1,798,339
Unassigned	2,175,007	1,984,272
Total Fund Balance	16,502,342	15,229,725
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 24,105,745	\$ 21,625,106

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Comparative Statements of Revenues, Expenditures, Other Financing
Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Taxes	\$ 101,648,578	\$ 104,037,284
Intergovernmental	475,025	520,497
Charges for Services	1,350,731	1,453,590
Fines and Forfeitures	6,093,730	5,147,696
Investment Income	205,098	67,566
Restricted Contributions	-	2,897,211
Other	606,612	585,647
Total Revenues	<u>110,379,774</u>	<u>114,709,491</u>
EXPENDITURES		
Public Safety:		
Police Services	108,465,238	112,131,289
Debt Service:		
Principal	180,609	186,300
Interest and Fiscal Charges	95,118	124,847
Bond Issuance Costs	9,370	-
Total Debt Service	<u>285,097</u>	<u>311,147</u>
Total Expenditures	<u>108,750,335</u>	<u>112,442,436</u>
Excess of Revenues over Expenditures	<u>1,629,439</u>	<u>2,267,055</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from Premium on Bond Sales	554,816	-
Proceeds from Refunding Bonds	2,993,291	-
Gain on Sale of Forfeited Property	227,281	-
Transfers from Other Funds	-	584,752
Transfers from Other Sub-Funds	300,000	500,000
Transfers to Other Funds	(798,585)	(848,248)
Transfers to Other Sub-Funds	(95,030)	(84,901)
Payment to Refunding Bond Escrow Agent	<u>(3,538,595)</u>	-
Net Other Financing Sources (Uses)	<u>(356,822)</u>	<u>151,603</u>
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	1,272,617	2,418,658
Fund Balance, January 1	15,229,725	12,811,067
Fund Balance, December 31	<u>\$ 16,502,342</u>	<u>\$ 15,229,725</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Detail Schedule of Estimated and Actual Revenues and Other Sources
For the Year Ended December 31, 2014

	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 90,117,117	\$ 90,025,021	\$ (92,096)
Personal Property	8,988,141	9,569,786	581,645
Motor Vehicle Registration	1,523,652	1,572,860	49,208
Penalties and Interest	425,492	481,653	56,161
Tax Cost Recoveries	-	(742)	(742)
Total Taxes	<u>101,054,402</u>	<u>101,648,578</u>	<u>594,176</u>
Intergovernmental:			
Liquor License	399,300	357,850	(41,450)
Electric Co-op Allocation	120,382	117,175	(3,207)
Total Intergovernmental	<u>519,682</u>	<u>475,025</u>	<u>(44,657)</u>
Charges for Services:			
Police Services	450,000	1,799	(448,201)
DWI Impound Administrative Fees	390,000	356,656	(33,344)
Incarceration Cost Recovery	490,000	330,735	(159,265)
Reimbursed Costs	384,982	661,541	276,559
Total Charges for Services	<u>1,714,982</u>	<u>1,350,731</u>	<u>(364,251)</u>
Fines and Forfeitures:			
Traffic Court Fines	1,700,000	1,331,708	(368,292)
Trial Court Fines	2,538,112	3,251,540	713,428
Counter Fines	764,526	1,052,646	288,120
Curfew Fines	8,800	9,423	623
Minor Tobacco Fines	9,000	6,791	(2,209)
Other Fines and Forfeitures	330,000	441,622	111,622
Total Fines and Forfeitures	<u>5,350,438</u>	<u>6,093,730</u>	<u>743,292</u>
Investment Income - Short-term Investments	126,117	205,098	78,981
Other:			
Criminal Rule 8 Collection Costs	327,670	166,324	(161,346)
Prior Year Expenditure Recovery	-	287,920	287,920
Leases and Rental	-	1	1
Miscellaneous	213,200	152,367	(60,833)
Total Other	<u>540,870</u>	<u>606,612</u>	<u>65,742</u>
Proceeds from Premium on Bond Sales	-	554,816	554,816
Proceeds from Refunding Bonds	-	2,993,291	2,993,291
Gain on Sale of Found and Forfeited Property	275,000	227,281	(47,719)
Restricted Contributions	58,867	-	(58,867)
Transfers from Other Sub-Funds:			
Areawide Service Area	217,878	300,000	82,122
TOTAL	<u>\$ 109,858,236</u>	<u>\$ 114,455,162</u>	<u>\$ 4,596,926</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Detail Schedule of Estimated and Actual Expenditures Other Uses
For the Year Ended December 31, 2014

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Police Services	\$ 108,695,747	\$ 109,414,394	\$ 108,465,238	\$ -	\$ 108,465,238	\$ 949,156
Debt Service:						
Principal	180,609	180,609	180,609	-	180,609	-
Interest and Fiscal Charges	123,675	124,677	95,118	-	95,118	29,559
Bond Issuance Costs	-	-	9,370	-	9,370	(9,370)
Total Debt Service	<u>304,284</u>	<u>305,286</u>	<u>285,097</u>	<u>-</u>	<u>285,097</u>	<u>20,189</u>
Transfers to Other Funds:						
State Grants Fund	23,969	23,969	5,031	-	5,031	18,938
Federal Grants Fund	126,031	126,031	26,454	-	26,454	99,577
Police and Fire Retiree Medical Liability Fund	769,492	769,492	767,100	-	767,100	2,392
Total Transfers to Other Funds	<u>919,492</u>	<u>919,492</u>	<u>798,585</u>	<u>-</u>	<u>798,585</u>	<u>120,907</u>
Transfers to Other Sub-Funds:						
Police and Fire Retiree Medical Admin Fund	95,326	95,326	95,030	-	95,030	296
Payment to Refunding Bond Escrow Agent	-	-	3,538,595	-	3,538,595	(3,538,595)
TOTAL	<u>\$ 110,014,849</u>	<u>\$ 110,734,498</u>	<u>\$ 113,182,545</u>	<u>\$ -</u>	<u>\$ 113,182,545</u>	<u>\$ (2,448,047)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Detail Schedule of Expenditures and Other Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2014

	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	\$ 75,998,548	\$ 2,246,840	\$ 18,176,133	\$ 285,097	\$ 108,136	\$ 12,344,451	\$ (408,870)	\$ 108,750,335
Transfers to Other Funds:								
State Grants Fund	-	-	5,031	-	-	-	-	5,031
Federal Grants Fund	-	-	26,454	-	-	-	-	26,454
Police and Fire Retiree Medical Liability Fund	-	-	767,100	-	-	-	-	767,100
Total Transfers to Other Funds	-	-	798,585	-	-	-	-	798,585
Transfers to Other Sub-Funds:								
Police and Fire Retiree Medical Admin Fund	-	-	95,030	-	-	-	-	95,030
Payment to Refunding Bond Escrow Agent	-	-	-	3,538,595	-	-	-	3,538,595
TOTAL	\$ 75,998,548	\$ 2,246,840	\$ 19,069,748	\$ 3,823,692	\$ 108,136	\$ 12,344,451	\$ (408,870)	\$ 113,182,545

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Comparative Balance Sheets
December 31, 2014 and 2013

	2014	2013
ASSETS		
Equity in General Cash Pool	\$ 4,304,371	\$ 3,884,895
Accrued Interest on Investments	22,103	32,577
Taxes Receivable:		
Delinquent Taxes	325,883	373,413
Penalties and Interest	868	18,073
Less: Allowance for Uncollectibles	(2,470)	(2,732)
Total Net Taxes Receivable	324,281	388,754
Accounts Receivable	63,586	328,507
Less: Allowance for Uncollectibles	(497)	(900)
Total Net Accounts Receivable	63,089	327,607
Intergovernmental Receivables	55,246	63,676
TOTAL ASSETS	\$ 4,769,090	\$ 4,697,509
 LIABILITIES		
Accounts Payable	\$ 271,512	\$ 270,819
Accrued Payroll Liabilities	402,913	296,177
Total Liabilities	674,425	566,996
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	261,702	283,099
Total Deferred Inflows of Resources	261,702	283,099
 FUND BALANCE		
Committed	1,999,029	1,960,848
Assigned	1,434,128	406,104
Unassigned	399,806	1,480,462
Total Fund Balance	3,832,963	3,847,414
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 4,769,090	\$ 4,697,509

MUNICIPALITY OF ANCHORAGE, ALASKA
 Anchorage Bowl Parks and Recreation Service Area
 Comparative Statements of Revenues, Expenditures, Other Financing
 Sources (Uses) and Changes in Fund Balance
 For the Years Ended December 31, 2014 and 2013

	2014	2013
REVENUES		
Taxes	\$ 17,859,875	\$ 17,341,161
Intergovernmental	70,796	78,654
Charges for Services	2,430,863	2,163,185
Investment Income	4,034	1,716
Restricted Contributions	3,300	2,321
Other	1,716	21,442
Total Revenues	20,370,584	19,608,479
EXPENDITURES		
Public Services:		
Economic and Community Development	17,000,620	16,030,539
Debt Service:		
Principal	2,132,737	1,856,058
Interest and Fiscal Charges	848,734	935,867
Bond Issuance Costs	8,198	-
Total Debt Service	2,989,669	2,791,925
Total Expenditures	19,990,289	18,822,464
Excess of Revenues over Expenditures	380,295	786,015
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Assets	748	1
Proceeds from Premium on Bond Sales	485,445	-
Proceeds from Refunding Bonds	2,619,027	-
Insurance Proceeds	4,829	3,303
Transfers from Other Funds	118	4
Transfers to Other Funds	(408,763)	(510,477)
Payment to Refunding Bond Escrow Agent	(3,096,150)	-
Net Other Financing Sources (Uses)	(394,746)	(507,169)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(14,451)	278,846
Fund Balance, January 1	3,847,414	3,568,568
Fund Balance, December 31	\$ 3,832,963	\$ 3,847,414

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Detail Schedule of Estimated and Actual Revenues and Other Sources
For the Year Ended December 31, 2014

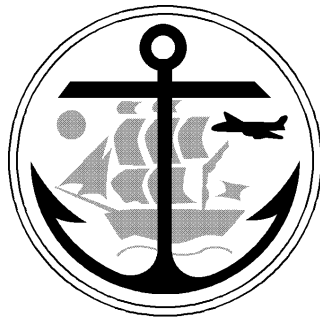
	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 15,339,442	\$ 15,375,479	\$ 36,037
Personal Property	1,708,712	1,829,195	120,483
Tax Cost Recoveries	-	(232)	(232)
Motor Vehicle Registration	396,456	409,260	12,804
Hotel - Motel	158,414	166,240	7,826
Penalties and Interest	96,242	79,933	(16,309)
Total Taxes	<u>17,699,266</u>	<u>17,859,875</u>	<u>160,609</u>
Intergovernmental:			
Build America Bond Subsidy	40,726	40,735	9
Electric Co-op Allocation	30,884	30,061	(823)
Total Intergovernmental	<u>71,610</u>	<u>70,796</u>	<u>(814)</u>
Charges for Services:			
Aquatics	599,935	724,634	124,699
Recreation Centers and Programs	135,170	130,064	(5,106)
Parks and Recreation	414,890	452,426	37,536
Sports and Parks Activities	399,000	619,225	220,225
Camping Fees	75,000	139,499	64,499
School District Service Fees	299,600	356,062	56,462
Golf Fees	1,000	8,953	7,953
Total Charges for Services	<u>1,924,595</u>	<u>2,430,863</u>	<u>506,268</u>
Investment Income - Short-term Investments	167,235	4,034	(163,201)
Restricted Contributions	-	3,300	3,300
Other:			
Prior Year Expenditure Recovery	-	1,801	1,801
Miscellaneous	-	(85)	(85)
Total Other	<u>-</u>	<u>1,716</u>	<u>1,716</u>
Proceeds from Premium on Bond Sales	-	485,445	485,445
Proceeds - Refunding Bonds	-	2,619,027	2,619,027
Insurance Recoveries	-	4,829	4,829
Proceeds from Sale of Assets	-	748	748
Transfers from Other Funds:			
Anchorage Parks and Recreation Service Area Capital Projects Fund	-	118	118
TOTAL	<u>\$ 19,862,706</u>	<u>\$ 23,480,751</u>	<u>\$ 3,618,045</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Uses
For the Year Ended December 31, 2014

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Economic and Community Development	\$ 16,466,539	\$ 17,469,321	\$ 17,000,620	\$ -	\$ 17,000,620	\$ 468,701
Debt Service:						
Principal	2,135,247	2,135,247	2,132,737	-	2,132,737	2,510
Interest and Fiscal Charges	873,966	873,966	848,734	-	848,734	25,232
Bond Issuance Costs	-	-	8,198	-	8,198	(8,198)
Total Debt Service	<u>3,009,213</u>	<u>3,009,213</u>	<u>2,989,669</u>	<u>-</u>	<u>2,989,669</u>	<u>19,544</u>
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	10,514	10,764	10,763	-	10,763	1
Anchorage Parks and Recreation Service Area Capital Projects Fund	398,000	398,291	398,000	-	398,000	291
Total Transfers to Other Funds	<u>408,514</u>	<u>409,055</u>	<u>408,763</u>	<u>-</u>	<u>408,763</u>	<u>292</u>
Payment to Refunding Bond Escrow Agent	-	-	3,096,150	-	3,096,150	(3,096,150)
TOTAL	<u>\$ 19,884,266</u>	<u>\$ 20,887,589</u>	<u>\$ 23,495,202</u>	<u>\$ -</u>	<u>\$ 23,495,202</u>	<u>\$ (2,607,613)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Detail Schedule of Expenditures and Other Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2014

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Economic and Community Development	\$ 8,625,734	\$ 757,701	\$ 4,571,047	\$ 2,989,669	\$ 187,651	\$ 2,858,720	\$ (233)	\$ 19,990,289
Transfers to Other Funds:								
Convention Center Operating Reserve Fund	-	-	10,763	-	-	-	-	10,763
Anchorage Parks and Recreation Service Area Capital Projects Fund	-	-	398,000	-	-	-	-	398,000
Total Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>408,763</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>408,763</u>
Payment to Refunding Bond Escrow Agent	-	-	-	3,096,150	-	-	-	3,096,150
TOTAL	<u>\$ 8,625,734</u>	<u>\$ 757,701</u>	<u>\$ 4,979,810</u>	<u>\$ 6,085,819</u>	<u>\$ 187,651</u>	<u>\$ 2,858,720</u>	<u>\$ (233)</u>	<u>\$ 23,495,202</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Comparative Balance Sheets
December 31, 2014 and 2013

	2014	2013
ASSETS		
Cash	\$ 250	\$ 250
Equity in General Cash Pool	3,515,817	2,923,209
Taxes Receivable:		
Delinquent Taxes	98,623	94,310
Penalties and Interest	9,874	10,100
Less: Allowance for Uncollectibles	(657)	(642)
Total Net Taxes Receivable	107,840	103,768
Accounts Receivable, Net	-	14,775
TOTAL ASSETS	\$ 3,623,907	\$ 3,042,002
LIABILITIES		
Accounts Payable	\$ 51,872	\$ 37,941
Accrued Payroll Liabilities	65,817	65,648
Total Liabilities	117,689	103,589
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	87,002	86,690
Total Deferred Inflows of Resources	87,002	86,690
FUND BALANCE		
Committed	212,381	323,591
Unassigned	3,206,835	2,528,132
Total Fund Balance	3,419,216	2,851,723
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 3,623,907	\$ 3,042,002

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Comparative Statements of Revenues, Expenditures, Other Financing
Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2014 and 2013

	2014	2013
REVENUES		
Taxes	\$ 3,647,340	\$ 3,400,891
Charges for Services	541,713	483,818
Investment Income	60,311	23,216
Other	11,310	14,395
Total Revenues	4,260,674	3,922,320
EXPENDITURES		
Public Services:		
Economic and Community Development	2,162,759	1,933,001
Debt Service:		
Principal	307,708	191,590
Interest and Fiscal Charges	103,855	107,299
Total Debt Service	411,563	298,889
Total Expenditures	2,574,322	2,231,890
Excess of Revenues over Expenditures	1,686,352	1,690,430
OTHER FINANCING SOURCES (USES)		
Transfers to Other Funds	(1,118,859)	(1,325,000)
Transfers from Other Funds	-	177,629
Net Other Financing Sources (Uses)	(1,118,859)	(1,147,371)
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	567,493	543,059
Fund Balance, January 1	2,851,723	2,308,664
Fund Balance, December 31	\$ 3,419,216	\$ 2,851,723

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Detail Schedule of Estimated and Actual Revenues and Other Sources
For the Year Ended December 31, 2014

	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 3,543,861	\$ 3,553,919	\$ 10,058
Personal Property	75,267	76,064	797
Tax Cost Recoveries	-	(1)	(1)
Penalties and Interest	17,222	17,358	136
Total Taxes	<u>3,636,350</u>	<u>3,647,340</u>	<u>10,990</u>
Charges for Services:			
Aquatics	250,000	290,390	40,390
Recreation Centers and Programs	100,000	124,550	24,550
Sports and Parks Activities	55,000	92,204	37,204
Reimbursed Costs	26,002	34,569	8,567
Total Charges for Services	<u>431,002</u>	<u>541,713</u>	<u>110,711</u>
Investment Income - Short-term Investments	78,364	60,311	(18,053)
Other:			
Lease and Rental Revenue	6,600	9,000	2,400
Miscellaneous Revenue	-	2,310	2,310
Total Other	<u>6,600</u>	<u>11,310</u>	<u>4,710</u>
TOTAL	<u>\$ 4,152,316</u>	<u>\$ 4,260,674</u>	<u>\$ 108,358</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Uses
For the Year Ended December 31, 2014

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Economic and Community Development	\$ 2,296,475	\$ 2,621,723	\$ 2,162,759	\$ -	\$ 2,162,759	\$ 458,964
Debt Service:						
Principal	307,708	307,708	307,708	-	307,708	-
Interest and Fiscal Charges	104,026	104,026	103,855	-	103,855	171
Total Debt Service	<u>411,734</u>	<u>411,734</u>	<u>411,563</u>	<u>-</u>	<u>411,563</u>	<u>171</u>
Transfers to Other Funds:						
Eagle River-Chugiak Parks and Recreation Service Area Capital Projects Fund	1,758,104	1,118,859	1,118,859	-	1,118,859	-
TOTAL	<u>\$ 4,466,313</u>	<u>\$ 4,152,316</u>	<u>\$ 3,693,181</u>	<u>\$ -</u>	<u>\$ 3,693,181</u>	<u>\$ 459,135</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Detail Schedule of Expenditures and Other Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2014

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Actual on GAAP Basis
Economic and Community Development	\$ 1,332,252	\$ 167,504	\$ 425,498	\$ 411,563	\$ 1,104	\$ 236,401	\$ 2,574,322
Transfers to Other Funds:							
Eagle River-Chugiak Parks and Recreation Service Area Capital Projects Fund	-	-	1,118,859	-	-	-	1,118,859
TOTAL	<u>\$ 1,332,252</u>	<u>\$ 167,504</u>	<u>\$ 1,544,357</u>	<u>\$ 411,563</u>	<u>\$ 1,104</u>	<u>\$ 236,401</u>	<u>\$ 3,693,181</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Comparative Balance Sheets
December 31, 2014 and 2013

	2014	2013
ASSETS		
Cash	\$ 200	\$ 200
Taxes Receivable:		
Delinquent Taxes	2,017	2,017
Penalties and Interest	4,078	4,078
Less: Allowance for Uncollectibles	(143)	(143)
Total Net Taxes Receivable	<u>5,952</u>	<u>5,952</u>
Accounts Receivable	22,200	70,030
Less: Allowance for Uncollectibles	(186)	(297)
Total Net Accounts Receivable	<u>22,014</u>	<u>69,733</u>
TOTAL ASSETS	<u><u>\$ 28,166</u></u>	<u><u>\$ 75,885</u></u>
LIABILITIES		
Accounts Payable	\$ 17,534	\$ 9,778
Accrued Payroll Liabilities	259,949	217,891
Due to Areawide	717,309	2,432,035
Unearned Revenue and Deposits	238,500	252,000
Total Liabilities	<u>1,233,292</u>	<u>2,911,704</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	5,952	5,952
Total Deferred Inflows of Resources	<u>5,952</u>	<u>5,952</u>
FUND BALANCE		
Unassigned	(1,211,078)	(2,841,771)
Total Fund Balance	<u>(1,211,078)</u>	<u>(2,841,771)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u><u>\$ 28,166</u></u>	<u><u>\$ 75,885</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2014 and 2013

	2014	2013
REVENUES		
Licenses and Permits	\$ 8,405,359	\$ 7,277,715
Charges for Services	11,009	26,857
Investment Loss	(33,004)	(35,989)
Other	200	2,357
Total Revenues	<u>8,383,564</u>	<u>7,270,940</u>
EXPENDITURES		
Public Services:		
Public Works	6,722,831	7,095,646
Debt Service:		
Principal	29,577	57,347
Interest and Fiscal Charges	463	2,733
Total Debt Service	<u>30,040</u>	<u>60,080</u>
Total Expenditures	<u>6,752,871</u>	<u>7,155,726</u>
Excess of Revenues over Expenditures	<u>1,630,693</u>	<u>115,214</u>
Fund Balance, January 1	(2,841,771)	(2,956,985)
Fund Balance, December 31	<u><u>\$ (1,211,078)</u></u>	<u><u>\$ (2,841,771)</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2014

	Estimated	Actual	Variance With Final Budget
Licenses and Permits:			
Mechanical Licenses and Exams	\$ 118,000	\$ 166,287	\$ 48,287
Local Business Licenses	310,000	410,000	100,000
Building Permit Plan Reviews	1,500,000	2,091,709	591,709
Building and Grading Permits	3,320,000	4,417,950	1,097,950
Electrical Permits	215,000	210,882	(4,118)
Mechanical, Gas and Plumbing Permits	640,000	585,357	(54,643)
Sign Permits	25,000	28,580	3,580
Elevator Permits	614,400	464,569	(149,831)
Mobile Home and Park Permits	3,500	30,025	26,525
Total Licenses and Permits	<u>6,745,900</u>	<u>8,405,359</u>	<u>1,659,459</u>
Charges for Services:			
Sale of Publications	450	-	(450)
Copier Fees	11,000	11,009	9
Total Charges for Services	<u>11,450</u>	<u>11,009</u>	<u>(441)</u>
Investment Loss - Short-term Investments	-	(33,004)	(33,004)
Other:			
Appeal Receipts	-	200	200
TOTAL	<u>\$ 6,757,350</u>	<u>\$ 8,383,564</u>	<u>\$ 1,626,214</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2014

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Public Works	\$ 7,163,347	\$ 7,047,576	\$ 6,722,831	\$ -	\$ 6,722,831	\$ 324,745
Debt Service:						
Principal	29,578	29,578	29,577	-	29,577	1
Interest and Fiscal Charges	464	464	463	-	463	1
Total Debt Service	<u>30,042</u>	<u>30,042</u>	<u>30,040</u>	<u>-</u>	<u>30,040</u>	<u>2</u>
TOTAL	<u>\$ 7,193,389</u>	<u>\$ 7,077,618</u>	<u>\$ 6,752,871</u>	<u>\$ -</u>	<u>\$ 6,752,871</u>	<u>\$ 324,747</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2014

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Public Services:								
Public Works	<u>\$ 4,875,524</u>	<u>\$ 39,528</u>	<u>\$ 319,272</u>	<u>\$ 30,040</u>	<u>\$ 13,404</u>	<u>\$ 1,489,281</u>	<u>\$ (14,178)</u>	<u>\$ 6,752,871</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Comparative Balance Sheets
December 31, 2014 and 2013

	2014	2013
ASSETS		
Equity in General Cash Pool	\$ 2,207,179	\$ 1,690,619
Accounts Receivable, Net	68,257	32,764
Due from Component Unit - Anchorage School District	10,110	4,114
Due from Convention Center Operating Reserve Fund	1,775	800
Advances to Road and Drainage Fund	242,785	485,566
TOTAL ASSETS	\$ 2,530,106	\$ 2,213,863
LIABILITIES		
Accounts Payable	\$ 215,721	\$ 193,617
Accrued Payroll Liabilities	31,529	18,950
Due to Component Unit - Anchorage School District	15	53,120
Unearned Revenue	345,287	345,287
Total Liabilities	592,552	610,974
FUND BALANCE		
Nonspendable	-	242,785
Committed	135,545	137,121
Unassigned	1,802,009	1,222,983
Total Fund Balance	1,937,554	1,602,889
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,530,106	\$ 2,213,863

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For The Years Ended December 31, 2014 and 2013

	2014	2013
REVENUES		
Charges for Services	\$ 848,734	\$ 584,731
Investment Income	32,988	19,884
Other	1,096,078	1,057,456
Total Revenues	1,977,800	1,662,071
EXPENDITURES		
General Government:		
Finance	1,642,966	1,589,770
Excess of Revenues over Expenditures	334,834	72,301
OTHER FINANCING USES		
Transfers to Other Funds	(169)	(14,530)
Transfers to Other Sub-Funds	-	(609,688)
Net Other Financing Uses	(169)	(624,218)
Excess (Deficiency) of Revenues over Expenditures and Other Financing Uses	334,665	(551,917)
Fund Balance, January 1	1,602,889	2,154,806
Fund Balance, December 31	\$ 1,937,554	\$ 1,602,889

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2014

	Estimated	Actual	Variance With Final Budget
Charges for Services:			
School District Service Fees	\$ 366,000	\$ 339,705	\$ (26,295)
Reimbursed Cost	285,228	509,029	223,801
Total Charges for Services	<u>651,228</u>	<u>848,734</u>	<u>197,506</u>
Investment Income - Short-term Investments	56,377	32,988	(23,389)
Other:			
Miscellaneous	1,080,000	1,096,078	16,078
TOTAL	<u>\$ 1,787,605</u>	<u>\$ 1,977,800</u>	<u>\$ 190,195</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2014

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Finance	\$ 1,670,492	\$ 1,662,894	\$ 1,642,966	\$ -	\$ 1,642,966	\$ 19,928
Transfers to Other Funds:						
Information Technology Fund	-	169	169	-	169	-
TOTAL	<u>\$ 1,670,492</u>	<u>\$ 1,663,063</u>	<u>\$ 1,643,135</u>	<u>\$ -</u>	<u>\$ 1,643,135</u>	<u>\$ 19,928</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2014

	Personnel Services	Supplies	Other Services and Charges	Capital Outlay	Charges From Other Departments	Actual on GAAP Basis
General Government:						
Finance	\$ 613,348	\$ 8,161	\$ 925,234	\$ 1,846	\$ 94,377	\$ 1,642,966
Transfers to Other Funds:						
Information Technology Fund	-	-	169	-	-	169
TOTAL	<u>\$ 613,348</u>	<u>\$ 8,161</u>	<u>\$ 925,403</u>	<u>\$ 1,846</u>	<u>\$ 94,377</u>	<u>\$ 1,643,135</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Comparative Balance Sheets
December 31, 2014 and 2013

	2014	2013
ASSETS		
Equity in General Cash Pool	\$ 118,713	\$ 97,909
TOTAL ASSETS	\$ 118,713	\$ 97,909
LIABILITIES		
Accounts Payable	\$ 5,913	\$ 30,768
Accrued Payroll Liabilities	5,965	4,428
Total Liabilities	11,878	35,196
FUND BALANCE		
Committed	-	-
Unassigned	106,835	62,713
Total Fund Balance	106,835	62,713
TOTAL LIABILITIES AND FUND BALANCE	\$ 118,713	\$ 97,909

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For The Years Ended December 31, 2014 and 2013

	2014	2013
REVENUES		
Investment Loss	\$ (595)	\$ (293)
EXPENDITURES		
General Government:		
Employee Relations	149,221	169,803
Deficiency of Revenues over Expenditures	(149,816)	(170,096)
OTHER FINANCING SOURCES		
Transfers from Other Sub-Funds	193,938	169,803
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	44,122	(293)
Fund Balance, January 1,	62,713	63,006
Fund Balance, December 31	\$ 106,835	\$ 62,713

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Detail Schedule of Estimated and Actual Revenues and Other Sources
For the Year Ended December 31, 2014

	<u>Estimated</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Investment Gain (Loss) - Short-term Investments	\$ 610	\$ (595)	\$ (1,205)
Transfers from Other Sub-Funds:			
Areawide General Fund	98,908	98,908	-
Anchorage Metropolitan Police Service Area	95,030	95,030	-
Total Transfers from Other Sub-Funds	<u>193,938</u>	<u>193,938</u>	-
TOTAL	<u>\$ 194,548</u>	<u>\$ 193,343</u>	<u>\$ (1,205)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2014

	<u>Budget</u>		<u>Actual on GAAP Basis</u>	<u>Adjustment To Budgetary Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Revised</u>				
General Government:						
Employee Relations	<u>\$ 194,350</u>	<u>\$ 194,350</u>	<u>\$ 149,221</u>	<u>\$ -</u>	<u>\$ 149,221</u>	<u>\$ 45,129</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2014

	<u>Personnel Services</u>	<u>Other Services and Charges</u>	<u>Charges From Other Departments</u>	<u>Actual on GAAP Basis</u>
Employee Relations	<u>\$ 124,554</u>	<u>\$ 23,924</u>	<u>\$ 743</u>	<u>\$ 149,221</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Public Employees' Retirement System On-behalf Payments from the State of Alaska
 Comparative Statements of Revenues and Expenditures
 For the Years Ended December 31, 2014 and 2013

	2014	2013
REVENUES		
Intergovernmental	\$ 57,184,705	\$ 25,984,106
Total Revenues	57,184,705	25,984,106
EXPENDITURES		
General Government:		
Assembly	301,993	138,185
Equal Rights Commission	116,678	51,570
Internal Audit	138,166	62,744
Office of the Mayor	289,492	142,115
Municipal Attorney	1,095,335	526,686
Municipal Manager	381,978	162,808
Finance	2,305,708	1,048,461
Information Technology	1,721,387	796,330
Employee Relations	593,653	250,409
Purchasing	267,212	117,976
Heritage Land Bank	137,407	67,554
Administration	131,380	56,673
Total General Government	7,480,389	3,421,511
Public Safety:		
Health and Human Services	2,088,004	943,837
Fire Services	12,598,078	5,666,378
Police Services	14,618,777	6,519,125
Total Public Safety	29,304,859	13,129,340
Public Services:		
Economic and Community Development	2,864,684	1,259,838
Public Transportation	2,974,746	1,390,334
Public Works	12,657,510	5,911,648
Maintenance and Operations	1,902,517	871,435
Total Public Services	20,399,457	9,433,255
Total Expenditures	57,184,705	25,984,106
Excess of Revenues over Expenditures	-	-
Fund Balance, January 1	-	-
Fund Balance, December 31	\$ -	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
MOA Trust Operating Reserve
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
OTHER FINANCING SOURCES (USES)		
Transfers from Other Sub-Funds	\$ -	\$ 1,936,000
Transfers to Other Sub-Funds	-	(1,936,000)
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	-	-
Fund Balance, January 1	-	-
Fund Balance, December 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Comparative Balance Sheets
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Equity in General Cash Pool	\$ 5,203,863	\$ 5,036,956
Special Assessments Receivable:		
Current	-	167
Deferred	-	558
Total Special Assessments Receivable	<u>-</u>	<u>725</u>
Due from Equipment Maintenance Fund	85,000	85,000
Advance to Equipment Maintenance Fund	1,530,000	1,615,000
TOTAL ASSETS	<u>\$ 6,818,863</u>	<u>\$ 6,737,681</u>
LIABILITIES		
Accounts Payable	\$ 4,079	\$ 46,428
Accrued Payroll Liabilities	22,616	20,355
Unearned Revenue and Deposits	-	167
Total Liabilities	<u>26,695</u>	<u>66,950</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues-Special Assessments	-	558
Total Deferred Inflows of Resources	<u>-</u>	<u>558</u>
FUND BALANCE		
Committed	6,792,168	6,670,173
Total Fund Balance	<u>6,792,168</u>	<u>6,670,173</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 6,818,863</u>	<u>\$ 6,737,681</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance
For The Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Charges for Services	\$ 318,493	\$ 768,341
Investment Income	105,883	6,171
Other	525,000	438
Total Revenues	<u>949,376</u>	<u>774,950</u>
EXPENDITURES		
General Government:		
Land Management	827,381	1,311,356
Excess (Deficiency) of Revenues over Expenditures	<u>121,995</u>	<u>(536,406)</u>
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	-	1,004,373
Transfers to Other Funds	-	(460,000)
Gain on Sale of Property	-	145,263
Land Sales	-	5,631,948
Net Other Financing Sources (Uses)	<u>-</u>	<u>6,321,584</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	121,995	5,785,178
Fund Balance, January 1	6,670,173	884,995
Fund Balance, December 31	<u>\$ 6,792,168</u>	<u>\$ 6,670,173</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Detail Schedule of Estimated and Actual Revenues and Land Sales
For The Year Ended December 31, 2014

	Estimated	Actual	Variance With Final Budget
Charges for Services:			
Miscellaneous Permits	\$ 5,000	\$ 150,179	\$ 145,179
Reimbursed Costs	2,000	54	(1,946)
Pipe Right Of Way Fee	144,000	67,058	(76,942)
Lease and Rental	40,000	101,202	61,202
Total Charges for Services	<u>191,000</u>	<u>318,493</u>	<u>127,493</u>
Investment Income - Short-term Investments	23,500	105,883	82,383
Other:			
Lease-State Land Conveyance	5,000	-	(5,000)
Claims and Judgments	-	525,000	525,000
Total Other	<u>5,000</u>	<u>525,000</u>	<u>520,000</u>
Land Sales:			
State Land Block	10,000	-	(10,000)
Other	400,000	-	(400,000)
Total Land Sales	<u>410,000</u>	<u>-</u>	<u>(410,000)</u>
TOTAL	<u>\$ 629,500</u>	<u>\$ 949,376</u>	<u>\$ 319,876</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Detail Schedule of Estimated and Actual Expenditures and Other Uses
For The Year Ended December 31, 2014

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Land Management	\$ 1,274,412	\$ 1,271,277	\$ 827,381	\$ -	\$ 827,381	\$ 443,896
Total General Government	<u>1,274,412</u>	<u>1,271,277</u>	<u>827,381</u>	<u>-</u>	<u>827,381</u>	<u>443,896</u>
Transfer to Other Funds:						
Transfers to Heritage Land Bank						
Capital Projects Fund	80,000	80,000	-	-	-	80,000
Total Transfers to Other Funds	<u>80,000</u>	<u>80,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,000</u>
TOTAL	<u>\$ 1,354,412</u>	<u>\$ 1,351,277</u>	<u>\$ 827,381</u>	<u>\$ -</u>	<u>\$ 827,381</u>	<u>\$ 523,896</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2014

	Personnel Services	Supplies	Other Services and Charges	Capital Outlay	Charges From Other Departments	Actual on GAAP Basis
General Government:						
Land Management	\$ 354,049	\$ 1,950	\$ 12,812	\$ 146	\$ 458,424	\$ 827,381
TOTAL	<u>\$ 354,049</u>	<u>\$ 1,950</u>	<u>\$ 12,812</u>	<u>\$ 146</u>	<u>\$ 458,424</u>	<u>\$ 827,381</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal/State Fine and Forfeiture
Comparative Balance Sheets
December 31, 2014 and 2013

	2014	2013
ASSET		
Cash	\$ 59,384	\$ 55,297
Equity in General Cash Pool	2,176,582	2,232,154
Prepaid Items and Deposits	5,876	-
TOTAL ASSETS	\$ 2,241,842	\$ 2,287,451
LIABILITIES		
Accounts Payable	\$ 39,747	\$ 43,533
Total Liabilities	39,747	43,533
FUND BALANCE		
Restricted	944,074	1,057,397
Assigned	1,258,021	1,186,521
Total Fund Balance	2,202,095	2,243,918
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,241,842	\$ 2,287,451

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal/State Fine and Forfeiture
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance
For the Years Ended December 31, 2014 and 2013

	2014	2013
REVENUES		
Fines and Forfeitures	\$ 392,791	\$ 790,989
Investment Income (Loss)	29,776	(474)
Other	75,799	87,463
Total Revenues	498,366	877,978
EXPENDITURES		
Public Safety:		
Police Services	540,189	754,241
Excess (Deficiency) of Revenues over Expenditures	(41,823)	123,737
Fund Balance, January 1	2,243,918	2,120,181
Fund Balance, December 31	\$ 2,202,095	\$ 2,243,918

MUNICIPALITY OF ANCHORAGE, ALASKA
State Grants Fund
Comparative Balance Sheets
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Equity in General Cash Pool	\$ 19,623,378	\$ 14,993,508
Intergovernmental Receivables	4,553,382	8,886,686
Prepaid Items	30,304	302
TOTAL ASSETS	<u>\$ 24,207,064</u>	<u>\$ 23,880,496</u>
LIABILITIES		
Accounts Payable	\$ 2,252,848	\$ 1,761,154
Accrued Payroll Liabilities	415,084	249,800
Unearned Revenue	1,075,158	-
Total Liabilities	<u>3,743,090</u>	<u>2,010,954</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues-Intergovernmental	-	1,183,544
Total Deferred Inflows of Resources	<u>-</u>	<u>1,183,544</u>
FUND BALANCE		
Nonspendable	30,030	-
Restricted	624,579	436,513
Committed	-	8,452
Assigned	19,809,365	20,241,033
Total Fund Balance	<u>20,463,974</u>	<u>20,685,998</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 24,207,064</u>	<u>\$ 23,880,496</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
State Grants Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance
For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Intergovernmental	\$ 25,194,403	\$ 26,485,050
Investment Income	1,468	6,024
Restricted Contributions	5,575	-
Other	-	2,881
Total Revenues	<u>25,201,446</u>	<u>26,493,955</u>
EXPENDITURES		
General Government:		
Municipal Attorney	-	47,021
Municipal Manager	63,527	53,221
Heritage Land Bank	44,460	33,940
Emergency Management	435,736	176,169
Education	4,390,134	4,239,928
Non-Departmental	431,667	(1,364,662)
Total General Government	<u>5,365,524</u>	<u>3,185,617</u>
Public Safety:		
Health and Human Services	10,618,530	10,252,477
Fire Services	(52,618)	20,541
Police Services	223,959	243,900
Total Public Safety	<u>10,789,871</u>	<u>10,516,918</u>
Public Services:		
Economic and Community Development	2,376,169	904,144
Public Transportation	1,821,586	1,910,869
Public Works	5,544,608	6,781,839
Total Public Services	<u>9,742,363</u>	<u>9,596,852</u>
Capital Projects	-	2,355,692
Total Expenditures	<u>25,897,758</u>	<u>25,655,079</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(696,312)</u>	<u>838,876</u>
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	474,631	424,539
Transfers to Other Funds	(343)	(20,257)
Net Other Financing Sources	<u>474,288</u>	<u>404,282</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures	<u>(222,024)</u>	<u>1,243,158</u>
Fund Balance, January 1	20,685,998	19,442,840
Fund Balance, December 31	<u>\$ 20,463,974</u>	<u>\$ 20,685,998</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal Grants Fund
Comparative Balance Sheets
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Investments	\$ 1,464,541	\$ 1,481,536
Accounts Receivable	5,528,459	6,454,026
Intergovernmental Receivables	5,286,673	7,139,708
Accrued Interest	57	57
TOTAL ASSETS	<u>\$ 12,279,730</u>	<u>\$ 15,075,327</u>
LIABILITIES		
Accounts Payable	\$ 183,446	\$ 312,629
Accrued Payroll Liabilities	92,391	64,843
Deposits	1,138,337	1,138,336
Due to Areawide	2,647,137	4,262,504
Unearned Revenue	2,912,174	-
Total Liabilities	<u>6,973,485</u>	<u>5,778,312</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues-Intergovernmental	2,723,594	6,734,311
Total Deferred Inflows of Resources	<u>2,723,594</u>	<u>6,734,311</u>
FUND BALANCE		
Restricted	1,952,587	1,723,303
Assigned	630,064	839,401
Total Fund Balance	<u>2,582,651</u>	<u>2,562,704</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 12,279,730</u>	<u>\$ 15,075,327</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal Grants Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance
For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Intergovernmental	\$ 7,758,155	\$ 10,297,399
Investment Income	12,625	16,920
Miscellaneous	124,922	3,487
Restricted Contributions	9,000	-
Other	440,339	349,815
Total Revenues	<u>8,345,041</u>	<u>10,667,621</u>
EXPENDITURES		
Public Safety:		
Health and Human Services	1,377,681	1,675,228
Fire Services	287,492	1,148,204
Police Services	1,587,993	2,870,338
Total Public Safety	<u>3,253,166</u>	<u>5,693,770</u>
Public Services:		
Public Transportation	4,216,256	3,921,381
Economic and Community Development	1,133,550	1,231,743
Public Works	10,880	7,717
Total Public Services	<u>5,360,686</u>	<u>5,160,841</u>
Debt Service:		
Principal	93,000	88,000
Interest and Fiscal Charges	84,390	88,834
Total Debt Service	<u>177,390</u>	<u>176,834</u>
Total Expenditures	<u>8,791,242</u>	<u>11,031,445</u>
Deficiency of Revenues over Expenditures	<u>(446,201)</u>	<u>(363,824)</u>
OTHER FINANCING SOURCES		
Transfers from Other Funds	466,148	386,585
Excess of Revenues and Other Financing Sources over Expenditures	<u>19,947</u>	<u>22,761</u>
Fund Balance, January 1	2,562,704	2,539,943
Fund Balance, December 31	<u>\$ 2,582,651</u>	<u>\$ 2,562,704</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal Grants Fund
Schedule of Changes in Fund Balance Reserved for Long-term Loans
For the Year Ended December 31, 2014

	<u>Anchor</u>	<u>Rental Rehabilitation</u>	<u>CDBG Rehabilitation</u>	<u>Minor Repair</u>	<u>Home Rehab</u>	<u>ACLT Loan</u>	<u>Total</u>
Fund Balance Reserved for Long-Term Loans, January 1	\$ 3,122,508	\$ 11,317	\$ 1,170,871	\$ 333,299	\$ 179,542	\$ 1,636,489	\$ 6,454,026
Deduct:							
Repayments of Loans	(453,363)	-	-	-	(61,241)	(95,083)	(609,687)
Write-Offs and Other Adjustments of Loans	(153,329)	-	-	(171,371)	(13,135)	-	(337,835)
Add:							
Disbursements for New Loans	-	-	-	21,955	-	-	21,955
Fund Balance Reserved for Long-Term Loans, December 31	<u>\$ 2,515,816</u>	<u>\$ 11,317</u>	<u>\$ 1,170,871</u>	<u>\$ 183,883</u>	<u>\$ 105,166</u>	<u>\$ 1,541,406</u>	<u>\$ 5,528,459</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Miscellaneous Operational Grants Fund
Comparative Balance Sheets
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Equity in General Cash Pool	\$ 1,164,313	\$ 1,206,116
Accounts Receivable, Net	22,679	24,679
TOTAL ASSETS	<u>\$ 1,186,992</u>	<u>\$ 1,230,795</u>
LIABILITIES		
Accounts Payable	\$ 30,543	\$ 18,342
Accrued Payroll Liabilities	117	-
Unearned Revenue and Deposits	22,679	24,679
Total Liabilities	<u>53,339</u>	<u>43,021</u>
FUND BALANCE		
Restricted	888,298	958,614
Assigned	245,355	229,160
Total Fund Balance	<u>1,133,653</u>	<u>1,187,774</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 1,186,992</u>	<u>\$ 1,230,795</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Miscellaneous Operational Grants Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance
For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Charges for Services	\$ 15	\$ 60
Investment Income - Short-term Investments	16,398	(189)
Restricted Contributions	138,938	174,318
Other	-	23
Total Revenues	<u>155,351</u>	<u>174,212</u>
EXPENDITURES		
General Government:		
Municipal Manager	68,216	502,226
Total General Government	<u>68,216</u>	<u>502,226</u>
Public Safety:		
Health and Human Services	22,908	28,109
Fire Services	1,000	1,750
Total Public Safety	<u>23,908</u>	<u>29,859</u>
Public Services:		
Economic and Community Development	117,348	78,582
Public Transportation	-	13,553
Total Public Services	<u>117,348</u>	<u>92,135</u>
Total Expenditures	<u>209,472</u>	<u>624,220</u>
Deficiency of Revenues over Expenditures	<u>(54,121)</u>	<u>(450,008)</u>
OTHER FINANCING SOURCES		
Transfers from Other Funds	-	521,793
Transfers to Other Funds	-	-
Net Other Financing Sources	<u>-</u>	<u>521,793</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures	<u>(54,121)</u>	<u>71,785</u>
Fund Balance, January 1	1,187,774	1,115,989
Fund Balance, December 31	<u>\$ 1,133,653</u>	<u>\$ 1,187,774</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Other Restricted Resources Fund
Comparative Balance Sheets
For the Years Ended December 31, 2014 and 2013

	2014	2013
ASSETS		
Special Assessments Receivable	\$ 142,751	\$ 61,789
TOTAL ASSETS	\$ 142,751	\$ 61,789
LIABILITIES		
Accounts Payable	\$ 27,425	\$ 45,208
Due to Area wide Service Area Fund	172,587	130,888
Total Liabilities	200,012	176,096
FUND DEFICIT		
Unassigned	(57,261)	(114,307)
Total Fund Deficit	(57,261)	(114,307)
TOTAL LIABILITIES AND FUND DEFICIT	\$ 142,751	\$ 61,789

MUNICIPALITY OF ANCHORAGE, ALASKA
Other Restricted Resources Fund
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2014 and 2013

	2014	2013
REVENUES		
Special Assessments	\$ 1,167,211	\$ 1,031,768
Investment Loss - Short-term Investments	(10,278)	(7,599)
Total Revenues	1,156,933	1,024,169
EXPENDITURES		
General Government:		
Non-Departmental	1,099,887	1,079,848
Excess of Revenues over Expenditures	57,046	(55,679)
Fund Deficit, January 1	(114,307)	(58,628)
Fund Deficit, December 31	\$ (57,261)	\$ (114,307)

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Comparative Balance Sheets
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Equity in General Cash Pool	\$ 18,679,991	\$ 15,911,890
Accounts Receivable	2,197,429	1,977,150
Less: Allowance for Uncollectibles	<u>(61,806)</u>	<u>(89,988)</u>
Total Net Accounts Receivable	<u>2,135,623</u>	<u>1,887,162</u>
Prepaid Items and Deposits	<u>1,000,000</u>	<u>1,000,000</u>
TOTAL ASSETS	<u><u>\$21,815,614</u></u>	<u><u>\$18,799,052</u></u>
LIABILITIES		
Accounts Payable	\$ 1,109,289	\$ 1,013,537
Interfund Payable	6,459,347	6,385,656
Due to Areawide General Fund	12,725	9,241
Due to Public Finance and Investment Fund	<u>1,775</u>	<u>800</u>
Total Liabilities	<u>7,583,136</u>	<u>7,409,234</u>
FUND BALANCE		
Nonspendable	1,000,000	1,000,000
Restricted	10,960,787	8,453,857
Assigned	<u>2,271,691</u>	<u>1,935,961</u>
Total Fund Balance	<u>14,232,478</u>	<u>11,389,818</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$21,815,614</u></u>	<u><u>\$18,799,052</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance
For The Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Taxes	\$ 14,509,888	\$ 13,376,783
Investment Income (Loss)	202,759	(9,271)
Other	<u>132,971</u>	<u>321,609</u>
Total Revenues	<u>14,845,618</u>	<u>13,689,121</u>
EXPENDITURES		
Public Services:		
Economic and Community Development	<u>6,079,657</u>	<u>6,014,863</u>
Excess of Revenues over Expenditures	<u>8,765,961</u>	<u>7,674,258</u>
OTHER FINANCING SOURCES (USES)		
Transfer from Other Funds	538,168	523,869
Transfer from CIVICVentures	-	358
Transfer to CIVICVentures	<u>(6,461,469)</u>	<u>(6,373,713)</u>
Net Other Financing Sources (Uses)	<u>(5,923,301)</u>	<u>(5,849,486)</u>
Excess of Revenues Over Expenditures and Other Financing Uses	<u>2,842,660</u>	<u>1,824,772</u>
Fund Balance, January 1	<u>11,389,818</u>	<u>9,565,046</u>
Fund Balance, December 31	<u><u>\$14,232,478</u></u>	<u><u>\$11,389,818</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Detail Schedule of Estimated and Actual Revenues and Other Sources
For The Year Ended December 31, 2014

	Estimated	Actual	Variance With Final Budget
Taxes:			
Hotel and Motel	\$13,804,614	\$ 14,473,376	\$ 668,762
Penalties and Interest	38,790	36,512	(2,278)
Total Taxes	<u>13,843,404</u>	<u>14,509,888</u>	<u>666,484</u>
Investment Gain - Short-term Investments	-	202,759	202,759
Other:			
Prior Year Expenditure Recovery	-	132,971	132,971
Total Other	<u>-</u>	<u>132,971</u>	<u>132,971</u>
Transfers from Other Funds:			
Areawide General Fund	499,370	511,260	11,890
Anchorage Roads and Drainage Service Area	15,770	16,145	375
Anchorage Bowl Parks and Recreation Service Area	10,513	10,763	250
Total Transfers From Other Funds	<u>525,653</u>	<u>538,168</u>	<u>12,515</u>
TOTAL	<u>\$14,369,057</u>	<u>\$ 15,383,786</u>	<u>\$ 1,014,729</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Detail Schedule of Estimated and Actual Expenditures
For The Year Ended December 31, 2014

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Economic and Community Development	\$ 6,010,512	\$ 6,269,584	\$ 6,079,657	\$ -	\$ 6,079,657	\$ 189,927
Transfer to CIVICVentures						
Total Transfers	<u>6,554,810</u>	<u>6,554,810</u>	<u>6,461,469</u>	<u>-</u>	<u>6,461,469</u>	<u>93,341</u>
TOTAL	<u>\$ 12,565,322</u>	<u>\$ 12,824,394</u>	<u>\$ 12,541,126</u>	<u>\$ -</u>	<u>\$ 12,541,126</u>	<u>\$ 283,268</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2014

	Other Services and Charges	Actual on GAAP Basis
Public Services:		
Economic and Community Development	\$ 6,079,657	\$ 6,079,657
Transfer to CIVICVentures		
Total Transfers	<u>6,461,469</u>	<u>6,461,469</u>
TOTAL	<u>\$ 12,541,126</u>	<u>\$ 12,541,126</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Comparative Balance Sheets
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Equity in General Cash Pool	\$ 7,571	\$ -
Investments	36,092,826	36,047,382
TOTAL ASSETS	<u>\$ 36,100,397</u>	<u>\$ 36,047,382</u>
LIABILITIES		
Due to Areawide Service Area Fund	\$ -	\$ 4,173
Total Liabilities	<u>-</u>	<u>4,173</u>
FUND BALANCE		
Restricted	(36,100,397)	36,043,209
Total Fund Balance	<u>(36,100,397)</u>	<u>36,043,209</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ (36,100,397)</u>	<u>\$ 36,047,382</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance
For The Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Investment Income	\$ 1,886,310	\$ 5,628,783
Total Revenues	<u>1,886,310</u>	<u>5,628,783</u>
EXPENDITURES		
General Government:		
Employee Relations	46,657	42,623
Total General Government	<u>46,657</u>	<u>42,623</u>
Public Safety:		
Fire Services	1,547,941	1,514,944
Police Services	1,738,558	1,542,419
Total Public Safety	<u>3,286,499</u>	<u>3,057,363</u>
Total Expenditures	<u>3,333,156</u>	<u>3,099,986</u>
Excess (Deficiency) of Revenues over Expenditures	(1,446,846)	2,528,797
OTHER FINANCING SOURCES		
Transfers from Other Funds	1,504,034	1,504,034
Excess of Revenues and Other Financing Sources Over Expenditures	57,188	4,032,831
Fund Balance, January 1	36,043,209	32,010,378
Fund Balance, December 31	<u>\$ 36,100,397</u>	<u>\$ 36,043,209</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Detail Schedule of Estimated and Actual Revenues and Other Sources
For The Year Ended December 31, 2014

	Estimated	Actual	Variance With Final Budget
Revenues:			
Investment Income	\$ 90,000	\$ 1,886,310	\$ 1,796,310
Transfers from Other Funds:			
Fire Service Area Fund	736,934	736,934	-
Anchorage Metropolitan Police Service Area Fund	767,100	767,100	-
Total Transfers from Other Funds	<u>1,504,034</u>	<u>1,504,034</u>	<u>-</u>
TOTAL	<u>\$ 1,594,034</u>	<u>\$ 3,390,344</u>	<u>\$ 1,796,310</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Detail Schedule of Estimated and Actual Expenditures and Other Uses
For The Year Ended December 31, 2014

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Employee Relations	\$ 88,000	\$ 63,000	\$ 46,657	\$ -	\$ 46,657	\$ 48,917
Total General Government	<u>88,000</u>	<u>63,000</u>	<u>46,657</u>	<u>-</u>	<u>46,657</u>	<u>48,917</u>
Public Safety:						
Fire Services	1,511,131	1,585,296	1,547,941	-	1,547,941	20,473
Police Services	1,697,216	1,780,512	1,738,558	-	1,738,558	23,789
Total Public Safety	<u>3,208,347</u>	<u>3,365,808</u>	<u>3,286,499</u>	<u>-</u>	<u>3,286,499</u>	<u>79,309</u>
TOTAL	<u>\$ 3,296,347</u>	<u>\$ 3,428,808</u>	<u>\$ 3,333,156</u>	<u>\$ -</u>	<u>\$ 3,333,156</u>	<u>\$ 128,226</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2014

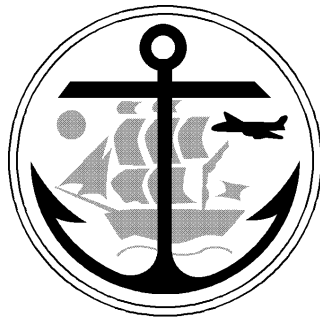
	Other Services and Charges	Actual on GAAP Basis
General Government:		
Employee Relations	\$ 46,657	\$ 46,657
Total General Government	<u>46,657</u>	<u>46,657</u>
Public Safety:		
Fire Services	1,547,941	1,547,941
Police Services	1,738,558	1,738,558
Total Public Safety	<u>3,286,499</u>	<u>3,286,499</u>
TOTAL	<u>\$ 3,333,156</u>	<u>\$ 3,333,156</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
49th State Angel Fund
Comparative Balance Sheets
December 31, 2014 and 2013

	2014	2013
ASSETS		
Equity in General Cash Pool	\$ 11,487,686	\$ 8,135,701
Investments in Angel Fund program	1,107,500	340,000
TOTAL ASSETS	\$ 12,595,186	\$ 8,475,701
LIABILITIES		
Accrued Payroll Liabilities	\$ 2	\$ 5,741
Total Liabilities	2	5,741
FUND BALANCE		
Restricted	12,595,184	8,469,960
Total Fund Balance	12,595,184	8,469,960
TOTAL LIABILITIES AND FUND BALANCE	\$ 12,595,186	\$ 8,475,701

MUNICIPALITY OF ANCHORAGE, ALASKA
49th State Angel Fund
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2014 and 2013

	2014	2013
REVENUES		
Intergovernmental	\$ 4,477,239	\$ 4,345,555
Investment Income (Loss)	9,919	(8,634)
Other	990	1,007
Total Revenues	4,488,148	4,337,928
EXPENDITURES		
General Government:		
Chief Fiscal Officer	362,924	180,997
Excess of Revenues over Expenditures	4,125,224	4,156,931
Fund Balance, January 1	8,469,960	4,313,029
Fund Balance, December 31	\$ 12,595,184	\$ 8,469,960



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MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Comparative Balance Sheets
December 31, 2014 and 2013

	2014	2013
ASSETS		
Accounts Receivable	\$ 923,369	\$ -
TOTAL ASSETS	\$ 923,369	\$ -
LIABILITIES		
Accounts Payable	\$ 13,619	\$ -
Due to Areawide General Fund	909,750	-
Total Liabilities	923,369	-
FUND BALANCE		
Total Fund Balance	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 923,369	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For The Years Ended December 31, 2014 and 2013

	2014	2013
REVENUES		
E911 Surcharges	\$ 6,766,679	\$ -
Total Revenues	6,766,679	-
EXPENDITURES		
Public Services:		
Fire Services	1,143,717	-
Police Services	5,622,962	-
Total Public Safety	6,766,679	-
Excess of Revenues over Expenditures	-	-
Fund Balance, January 1	-	-
Fund Balance, December 31	\$ -	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Detail Schedule of Estimated and Actual Revenues
For The Year Ended December 31, 2014

	Estimated	Actual	Variance With Final Budget
Charges for Services: E911 Surcharges	\$ 6,766,679	\$ 6,766,679	\$ -
TOTAL	<u>\$ 6,766,679</u>	<u>\$ 6,766,679</u>	<u>\$ -</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Detail Schedule of Estimated and Actual Expenditures
For The Year Ended December 31, 2014

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Fire Services	\$ 1,426,013	\$ 1,462,253	\$ 1,143,717	\$ -	\$ 1,143,717	\$ 318,536
Police Services	5,304,426	5,304,426	5,622,962	-	5,622,962	(318,536)
Total Public Services	<u>6,730,439</u>	<u>6,766,679</u>	<u>6,766,679</u>	<u>-</u>	<u>6,766,679</u>	<u>-</u>
TOTAL	<u>\$ 6,730,439</u>	<u>\$ 6,766,679</u>	<u>\$ 6,766,679</u>	<u>\$ -</u>	<u>\$ 6,766,679</u>	<u>\$ -</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2014

	Other Services and Charges	Charges from Other Departments	Actual on GAAP Basis
Public Services:			
Fire Services	\$ -	\$ 1,143,717	\$ 1,143,717
Police Services	1,234,512	4,388,450	5,622,962
Total Public Services	<u>1,234,512</u>	<u>5,532,167</u>	<u>6,766,679</u>
TOTAL	<u>\$ 1,234,512</u>	<u>\$ 5,532,167</u>	<u>\$ 6,766,679</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Net Position
December 31, 2014 and 2013

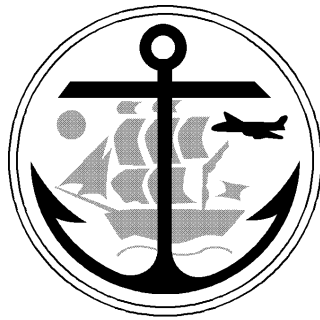
	2014	2013
CURRENT ASSETS		
Cash	\$ 1,600	\$ 1,600
Equity in General Cash Pool	13,870,844	7,132,233
Accrued Interest on Investments	282,798	453,448
Interest Receivable	201,092	201,309
Accounts Receivable:		
Utility Customers Less Allowance for Uncollectibles of \$126,477 in 2014 and \$135,005 in 2013	9,245,517	7,573,563
Other Receivables Less Allowance for Uncollectibles of \$73,994 2014 and \$45,366 in 2013	9,019,031	3,939,321
Net Accounts Receivable	18,264,548	11,512,884
Unbilled Reimbursable Projects	2,756,534	3,632,828
Inventory of Materials and Supplies, at Average Cost	32,199,068	34,239,588
Total Current Assets	67,576,484	57,173,890
RESTRICTED ASSETS		
Current:		
Customer Deposits	1,228,008	1,211,901
Revenue Bond Debt Service Accounts	2,570,879	2,509,172
Bond Cash Investment and Equity in Construction Cash Pool	1,215,105	8,204,527
Revenue Bond Operations and Maintenance Accounts	10,100,000	9,600,000
Future Natural Gas Purchases	16,032,043	13,962,872
Future Natural Gas Purchases or BRU Construction	70,622,412	81,953,639
Non-Current:		
Revenue Bond Reserve Investments	23,881,705	31,154,714
Asset Retirement Obligation Sinking Fund	7,454,506	-
Total Restricted Assets	133,104,658	148,596,825
OTHER ASSETS		
Current:		
Other Assets	815,621	1,151,214
Non-Current:		
Unamortized Regulatory Assets	1,001,792	608,562
Unamortized Debt Expense	1,845,244	1,296,834
Other Regulatory Assets	-	6,208,888
Total Non-Current Other Assets	2,847,036	8,114,284
Total Other Assets	3,662,657	9,265,498
PLANT		
Plant in Service, at Cost	876,300,996	856,915,526
Less: Accumulated Depreciation and Depletion	(372,272,638)	(339,634,109)
Net Plant in Service	504,028,358	517,281,417
Other Electric Plant Less Amortization of \$11,744,250 in 2014 and \$11,235,363 in 2013	3,527,978	3,972,159
Construction Work in Progress	184,871,647	71,682,304
Net Plant in Service, at Cost	692,427,983	592,935,880
Total Assets	896,771,782	807,972,093
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Loss on Refunding	1,301,251	1,901,340
Total Deferred Outflows of Resources	1,301,251	1,901,340
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 898,073,033	\$ 809,873,433

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Net Position
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
CURRENT LIABILITIES		
Notes Payable	\$ 24,700,000	\$ 110,100,000
Accounts Payable	14,114,009	11,315,074
Compensated Absences Payable	2,768,631	2,402,260
Accrued Payroll Liabilities	1,989,711	1,299,122
Accrued Interest Payable	1,952,119	1,136,880
Bonds Payable Within One Year	7,440,000	17,910,000
Total Current Liabilities	<u>52,964,470</u>	<u>144,163,336</u>
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Accounts Payable	18,593,940	11,291,665
Customer Deposits Payable	1,228,008	1,211,901
Total Liabilities Payable From Restricted Assets	<u>19,821,948</u>	<u>12,503,566</u>
OTHER LIABILITIES		
Current:		
Other Liabilities	1,993,074	1,124,321
NON-CURRENT LIABILITIES		
Asset Retirement Obligation	8,106,294	7,698,285
Accumulated Provision for Rate Refunds	-	384,718
Revenue Bonds Payable After One Year	338,355,000	188,640,000
Plus: Unamortized Premium	23,097,546	2,203,835
Less: Unamortized Discount	(571,164)	(30,789)
Total Revenue Bonds Payable, Net of Premium and Discount	<u>360,881,382</u>	<u>190,813,046</u>
Total Non-Current Liabilities	<u>368,987,676</u>	<u>198,896,049</u>
Total Liabilities	<u>443,767,168</u>	<u>356,687,272</u>
DEFERRED INFLOWS OF RESOURCES		
Contributions In Aid of Construction (Net of Amortization)	95,398,872	91,628,940
Future Natural Gas Purchases	32,780,222	31,727,421
Regulatory Liability Gas Sales	70,622,412	81,953,639
Total Deferred Inflows of Resources	<u>198,801,506</u>	<u>205,310,000</u>
NET POSITION		
Net Investment in Capital Assets	232,279,391	224,974,557
Restricted for Debt Service	590,403	1,511,334
Restricted for Operations	10,100,000	9,600,000
Unrestricted	12,534,565	11,790,270
Total Net Position	<u>255,504,359</u>	<u>247,876,161</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 898,073,033</u>	<u>\$ 809,873,433</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2014 and 2013

	2014	2013
OPERATING REVENUES:		
Residential Sales	\$ 21,435,044	\$ 18,480,248
Commercial and Industrial Sales	98,470,914	80,954,769
Military Sales	13,422,166	11,814,277
Sales for Resale	7,391,906	3,652,081
Other Operating Revenues	(812,298)	2,066,984
Total Operating Revenues	139,907,732	116,968,359
OPERATING EXPENSES:		
Operations:		
Production	52,745,264	46,245,591
Transmission	1,277,246	659,063
Distribution	10,504,929	10,138,088
Customer Service and Sales	3,987,004	3,939,887
Administrative and General	11,001,466	9,590,291
Total Operations	79,515,909	70,572,920
Taxes Other than Income	981,545	988,586
Depreciation, Net of Amortization	30,700,970	31,184,140
Regulatory Credits	(2,264,613)	(7,121,479)
Total Operating Expenses	108,933,811	95,624,167
Operating Income	30,973,921	21,344,192
NON-OPERATING REVENUES:		
Investment Income	670,466	(565,581)
Interest Subsidy on Build America Bonds	2,414,599	2,380,571
Other	131	36,464
Total Non-Operating Revenues	3,085,196	1,851,454
NON-OPERATING EXPENSES:		
Interest:		
Long-Term Obligations	14,002,795	13,290,866
Other	989,565	1,017,057
Total Interest	14,992,360	14,307,923
Allowance for Funds Used During Construction	(2,474,941)	(3,154,014)
Amortization of Other Assets	149,230	155,433
Other	233,992	275,245
Total Non-Operating Expenses	12,900,641	11,584,587
Total Non-Operating Loss	(9,815,445)	(9,733,133)
Transfers		
Municipal Service Assessment	(7,381,413)	(5,539,711)
Dividend	(5,821,979)	(6,018,491)
Transfers to General Government	(326,886)	(250,967)
Total Transfers	(13,530,278)	(11,809,169)
Change in Net Position	7,628,198	(198,110)
Net Position, January 1	247,876,161	248,074,271
Net Position, December 31	\$ 255,504,359	\$ 247,876,161



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MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2014 and 2013

	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	\$ 140,360,097	\$ 139,486,477
Other Operating Cash Receipts	6,692,067	1,254,968.00
Payments to Vendors	(62,713,002)	(62,773,626)
Payments to Employees	(27,591,104)	(27,949,928)
Internal Activity - Payments Made to Other Funds	(2,185,704)	(1,918,367)
Net Cash Provided by Operating Activities	54,562,354	48,099,524
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers to Other Funds	(13,530,278)	(11,809,169)
Net Cash Used by Non-Capital and Related Financing Activities	(13,530,278)	(11,809,169)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from Issuance of Long-Term Debt	202,042,020	-
Proceeds from Issuance of Short-Term Debt	98,600,000	60,100,000
Interest Payments on Short-Term Debt	(125,781)	(110,671)
Principal Payments on Short-Term Debt	(184,000,000)	-
Principal Payments on Long-Term Debt	(41,330,000)	(17,085,000)
Interest Payments on Long-Term Debt	(15,190,286)	(14,033,119)
Interest Subsidy on Build America Bonds	2,414,599	2,380,571
Acquisition and Construction of Capital Assets	(114,932,618)	(59,242,269)
Capital Contributions - Customers	1,320,995	1,752,461
Capital Contributions - Intergovernmental	646,396	64,878
Gain on Sale of Property	-	25,648
Net Cash Used by Capital and Related Financing Activities	(50,554,675)	(26,147,501)
CASH FLOWS FROM INVESTING ACTIVITIES		
Net (Deposits to) Withdrawals from Restricted Funds	8,518,852	(16,460,124)
Investment Income Received	769,043	(536,154)
Net Cash Provided (Used) by Investing Activities	9,287,895	(16,996,278)
Net Decrease in Cash	(234,704)	(6,853,424)
Cash, January 1	16,550,261	23,403,685
Cash, December 31	16,315,557	16,550,261
CASH AND CASH EQUIVALENTS		
Cash	1,600	1,600
Bond Cash Investment and Equity in Construction Cash Pool	1,215,105	8,204,527
Equity in General Cash Pool	13,870,844	7,132,233
Customer Deposits	1,228,008	1,211,901
Cash and Cash Equivalents, December 31	\$ 16,315,557	\$ 16,550,261
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 30,973,921	\$ 21,344,192
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Depreciation	30,700,970	31,184,140
Allowance for Uncollectible Accounts	20,100	32,526
Miscellaneous Non-Operating Revenues	131	10,816
Miscellaneous Non-Operating Expenses	(233,992)	(275,245)

MUNICIPALITY OF ANCHORAGE, ALASKA
 Electric Utility Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2014 and 2013

	2014	2013
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(6,771,764)	(1,189,990)
Unbilled Reimbursable Projects	876,294	(2,566,713)
Inventories	2,040,519	(4,950,184)
Other Assets Current	335,593	(476,453)
Other Assets Non-Current	(393,230)	(193,667)
Other Regulatory Assets	-	(1,388,120)
Accounts Payable and Accrued Expenses	(8,855,615)	(9,289,925)
Other Liabilities	868,753	335,130
Asset Retirement Obligation	408,009	2,051,401
Accumulated Provision for Rate Refund	(384,718)	384,718
Customer Deposits	16,107	40,923
Compensated Absences Payable	366,371	(140,383)
Accrued Payroll Liabilities	690,589	(93,063)
Deferred Inflows of Resources	3,904,316	13,279,421
Net Cash Provided by Operating Activities	54,562,354	48,099,524
Non-Cash Investing, Capital and Financing Activities		
Capital Purchases on Account	18,956,825	12,845,580
Portion of Plant From AFUDC	2,474,941	3,154,014
Contributions in Aid of Construction Funded from Deferred Inflows of Resources	7,973,854	20,890,839
Total Noncash Investing, Capital and Financial Activities	\$ 29,405,620	\$ 36,890,433

MUNICIPALITY OF ANCHORAGE, ALASKA
 Electric Utility Fund
 Detail Schedule of Estimated and Actual Revenues
 For the Year Ended December 31, 2014

	<u>Estimated</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Residential Sales	\$ 21,045,000	\$ 21,435,044	\$ 390,044
Commercial and Industrial Sales	93,011,000	98,470,914	5,459,914
Military Sales	15,356,000	13,422,166	(1,933,834)
Sales for Resale	4,524,000	7,391,906	2,867,906
Other Operating Revenue	2,846,000	(812,298)	(3,658,298)
Investment Income - Short-Term Investments	283,000	670,466	387,466
Interest Subsidy on Build America Bonds	2,603,000	2,414,599	(188,401)
Other Non-Operating Revenue	2,000	131	(1,869)
Total	<u>\$ 139,670,000</u>	<u>\$ 142,992,928</u>	<u>\$ 3,322,928</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2014

	<u>Authorizations</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Power Production Expense			
Steam Power Generation	\$ 3,621,000	\$ 3,869,046	\$ (248,046)
Hydraulic Power Generation	398,000	418,638	(20,638)
Gas Turbine Power Generation	29,953,000	29,576,788	376,212
Other Power Supply Generation	7,345,000	7,678,855	(333,855)
Total Power Production Expense	<u>41,317,000</u>	<u>41,543,327</u>	<u>(226,327)</u>
Natural Gas Production	13,325,000	11,201,937	2,123,063
Total Production Expense	<u>54,642,000</u>	<u>52,745,264</u>	<u>1,896,736</u>
Transmission Expense	1,274,000	1,277,246	(3,246)
Distribution Expense	9,648,598	10,504,929	(856,331)
Customer Service and Sales Expense	4,258,800	3,987,004	271,796
Administrative and General Expense	12,102,932	11,001,466	1,101,466
Taxes Other than Income	1,049,000	981,545	67,455
Depreciation	30,089,000	30,192,083	(103,083)
Amortization	495,000	508,887	(13,887)
Regulatory Credits	(2,898,000)	(2,264,613)	(633,387)
Interest on Long-Term Obligations	14,049,000	14,002,795	46,205
Other Interest	964,000	989,565	(25,565)
Allowance for Funds Used During Construction	(8,500,000)	(2,474,941)	(6,025,059)
Amortization of Other Assets	135,000	149,230	(14,230)
Other Non-Operating Expense	300,000	233,992	66,008
Transfer to General Government	-	326,886	(326,886)
Municipal Service Assessment	7,387,559	7,381,413	6,146
Total	<u>\$ 124,996,889</u>	<u>\$ 129,542,751</u>	<u>\$ (4,545,862)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Detail Schedule of Plant, Depreciation, Depletion and Amortization
For the Year Ended December 31, 2014
(In Thousands)

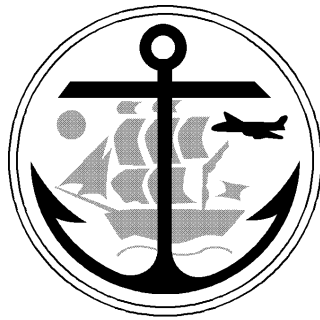
	Plant				Accumulated Depreciation, Depletion and Amortization				Net Book Value Plant
	Balance 1/1/14	Additions	Deletions	Balance 12/31/14	Balance 1/1/14	Additions	Deletions	Balance 12/31/14	
ELECTRIC PLANT IN SERVICE									
Miscellaneous Intangible Plant	\$ 7,967	\$ 169	\$ -	\$ 8,136	\$ 5,786	\$ 1,486	\$ -	\$ 7,272	\$ 864
Steam Production									
Structures and Improvements	25,043	(54)	-	24,989	3,835	752	-	4,587	20,402
Boiler Plant Equipment	48,849	(90)	-	48,759	3,352	2,062	(7)	5,421	43,338
Engines and Engine-Driven Generators	15,887	(28)	-	15,859	2,602	824	(8)	3,434	12,425
Turbo Generator Units	3,456	(3)	-	3,453	1,168	291	-	1,459	1,994
Accessory Electric Equipment	6,135	(10)	-	6,125	1,818	342	-	2,160	3,965
Miscellaneous Power Plant Equipment	1,130	(1)	-	1,129	374	99	-	473	656
Total Steam Production	100,500	(186)	-	100,314	13,149	4,370	(15)	17,534	82,780
Hydraulic Production									
Water, Wheels, Turbines and Generators	5,246	-	-	5,246	2,199	145	-	2,344	2,902
Accessory Electric Equipment	114	109	-	223	13	5	-	18	205
Miscellaneous Power Plant Equipment	216	-	-	216	65	5	-	70	146
Total Hydraulic Production	5,576	109	-	5,685	2,277	155	-	2,432	3,253
Other Production									
Land and Land Rights	92	-	-	92	-	-	-	-	92
Structures and Improvements	22,490	(17)	-	22,473	9,728	684	-	10,412	12,061
Fuel Holders, Producers and Access	12,228	188	104	12,312	5,496	482	221	5,757	6,555
Prime Movers	99,841	622	566	99,897	32,976	3,520	479	36,017	63,880
Generators	29,167	(19)	-	29,148	16,413	1,144	-	17,557	11,591
Accessory Electric Equipment	18,902	188	80	19,010	6,141	835	118	6,858	12,152
Miscellaneous Power Equipment	2,918	(33)	59	2,826	1,124	106	46	1,184	1,642
Total Other Production	185,638	929	809	185,758	71,878	6,771	864	77,785	107,973
Transmission Plant									
Land and Land Rights	2,052	-	-	2,052	-	-	-	-	2,052
Structures and Improvements	2,907	106	3	3,010	609	56	8	657	2,353
Station Equipment	26,287	533	31	26,789	8,966	555	31	9,490	17,299
Towers and Fixtures	5,359	-	-	5,359	845	121	-	966	4,393
Poles and Fixtures	4,339	1,966	174	6,131	1,568	86	201	1,453	4,678
Overhead Conductors and Devices	8,231	(1,366)	132	6,733	2,223	149	153	2,219	4,514
Underground Conduit	-	304	-	304	-	-	-	-	304
Roads and Trails	463	-	-	463	67	15	-	82	381
Total Transmission Plant	49,638	1,543	340	50,841	14,278	982	393	14,867	35,974
Distribution Plant									
Land and Land Rights	5,535	(601)	-	4,934	40	(1)	-	39	4,895
Structures and Improvements	9,781	648	1,384	9,045	3,495	202	(76)	3,773	5,272
Station Equipment	37,122	(33)	-	37,089	9,416	1,045	-	10,461	26,628
Poles, Towers and Fixtures	6,919	361	55	7,225	3,757	167	108	3,816	3,409
Overhead Conductors and Devices	8,555	(47)	59	8,449	4,648	209	119	4,738	3,711
Underground Conduit	50,608	3,525	208	53,925	14,630	841	239	15,232	38,693
Underground Conductors and Devices	80,406	6,397	1,216	85,587	26,469	1,731	1,324	26,876	58,711
Line Transformers	20,904	465	746	20,623	12,355	790	789	12,356	8,267
Services	11,999	594	267	12,326	3,907	312	295	3,924	8,402
Meters	7,108	736	170	7,674	1,262	381	170	1,473	6,201
Street Lighting System	5,926	353	21	6,258	3,313	136	30	3,419	2,839
Total Distribution Plant	244,863	12,398	4,126	253,135	83,292	5,813	2,998	86,107	167,028
General Plant									
Land and Land Rights	4,124	-	-	4,124	-	-	-	-	4,124
Structures and Improvements	10,291	1,117	-	11,408	4,137	320	-	4,457	6,951
Office Furniture and Fixtures	2,424	(429)	349	1,646	1,523	(284)	350	889	757
Transportation Equipment	4,700	658	50	5,308	2,491	454	-	2,945	2,363
Stores Equipment	339	-	113	226	208	17	113	112	114
Tools and Work Equipment	1,538	80	44	1,574	737	82	44	775	799
Laboratory Equipment	1,866	242	1	2,107	699	129	1	827	1,280
Power Operated Equipment	4,918	58	-	4,976	3,242	40	-	3,282	1,694
Communication Equipment	8,400	1,091	509	8,982	5,072	1,482	515	6,039	2,943
Miscellaneous Equipment	262	-	26	236	214	18	27	205	31
Total General Plant	38,862	2,817	1,092	40,587	18,323	2,258	1,050	19,531	21,056
Total Electric Plant in Service	\$ 633,044	\$ 17,779	\$ 6,367	\$ 644,456	\$ 208,983	\$ 21,835	\$ 5,290	\$ 225,528	\$ 418,928

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Detail Schedule of Plant, Depreciation, Depletion and Amortization
For the Year Ended December 31, 2014
(In Thousands)

	Plant			Accumulated Depreciation, Depletion and Amortization				Net Book Value Plant	
	Balance 1/1/14	Additions	Deletions	Balance 12/31/14	Balance 1/1/14	Additions	Deletions		Balance 12/31/14
GAS PLANT IN SERVICE									
Natural Gas Production and Gathering Plant									
Producing Leasehold	\$ 120,254	\$ -	\$ -	\$ 120,254	\$ 96,316	\$ 7,253	\$ -	\$ 103,569	\$ 16,685
Field Measuring & Regulating	82	-	-	82	23	7	-	30	52
Other Structures	491	56	-	547	110	49	-	159	388
Miscellaneous Intangible-Plant	16	-	-	16	902	(886)	-	16	-
Producing Gas Wells - Well Construction	44,897	7,760	-	52,657	11,810	4,420	-	16,230	36,427
Producing Gas Wells - Well Equipment	17,423	-	-	17,423	6,464	1,953	-	8,417	9,006
Field Lines	6,484	-	-	6,484	4,770	(1,265)	-	3,505	2,979
Field Compressor Station Equipment	33,350	-	-	33,350	9,927	4,469	-	14,396	18,954
Purification Equipment	456	(8)	-	448	142	50	-	192	256
Other Equipment	98	134	-	232	63	(3)	-	60	172
Transportation	177	26	-	203	68	43	-	111	92
Power Operated Equipment	32	-	-	32	13	2	-	15	17
Communication Equipment	112	5	-	117	43	2	-	45	72
Total Gas Plant in Service	223,872	7,973	-	231,845	130,651	16,094	-	146,745	85,100
Total Plant in Service	856,916	25,752	6,367	876,301	339,634	37,929	5,290	372,273	504,028
Intangible Plant									
Intangible Plant	15,208	64	-	15,272	11,236	508	-	11,744	3,528
Other Utility Plant	741	-	-	741	741	-	-	741	-
Construction Work in Progress	71,311	141,088	27,830	184,569	-	-	-	-	184,569
Retirement Construction Work in Progress	371	568	636	303	-	-	-	-	303
TOTAL PLANT	\$ 944,547	\$ 167,472	\$ 34,833	\$ 1,077,186	\$ 351,611	\$ 38,437	\$ 5,290	\$ 384,758	\$ 692,428

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Annual Operating Revenue Relationships
For the Years Ended December 31,

	2010	2011	2012	2013	2014
RESIDENTIAL SALES					
Average Number of Customers	24,206	24,302	24,443	24,463	24,429
Total Kilowatt-Hour Sales	143,472,478	143,843,977	146,789,292	139,732,855	133,411,070
Total Dollar Revenue	\$ 18,576,036	\$ 18,732,524	\$ 17,221,156	\$ 18,480,248	\$ 21,435,044
Average Annual Kilowatt-Hour Per Customer	5,927	5,919	6,005	5,712	5,461
Average Annual Bill Per Customer	\$ 767	\$ 771	\$ 705	\$ 755	\$ 877
Average Revenue Per Kilowatt-Hour Sold	\$ 0.1295	\$ 0.1302	\$ 0.1173	\$ 0.1323	\$ 0.1607
COMMERCIAL AND INDUSTRIAL SALES					
Average Number of Customers	6,271	6,297	6,300	6,319	6,358
Total Kilowatt-Hour Sales	749,946,176	753,639,798	754,621,548	742,080,706	729,977,884
Total Dollar Revenue	\$ 80,415,527	\$ 80,495,645	\$ 70,118,871	\$ 80,294,932	\$ 97,502,022
Average Annual Kilowatt-Hour Per Customer	119,590	119,682	119,781	117,436	114,813
Average Annual Bill Per Customer	\$ 12,823	\$ 12,783	\$ 11,130	\$ 12,707	\$ 15,335
Average Revenue Per Kilowatt-Hour Sold	\$ 0.1072	\$ 0.1068	\$ 0.0929	\$ 0.1082	\$ 0.1336
Water Diversion Compensation	\$ 807,485	\$ 747,529	\$ 571,607	\$ 659,837	\$ 968,892
SALES TO MILITARY					
Total Kilowatt-Hour Sales	210,847,451	209,515,273	194,549,942	160,954,213	145,055,072
Total Dollar Revenue	\$ 15,687,195	\$ 15,381,907	\$ 11,827,304	\$ 11,814,277	\$ 13,422,166
SALES FOR RESALE					
Total Kilowatt-Hour Sales	121,314,000	185,375,000	157,854,000	56,954,000	94,966,698
Total Dollar Revenue	\$ 9,434,212	\$ 17,053,859	\$ 16,408,646	\$ 3,652,081	\$ 7,391,906
UNMETERED STREET LIGHTS					
Street Lighting - Kilowatt-Hour Sale	4,514,322	4,643,571	4,704,154	4,702,030	4,340,094
Street Lighting - Dollar Revenue	\$ 1,235,236	\$ 1,258,236	\$ 1,220,224	\$ 1,348,286	\$ 1,622,449
TOTAL SALES					
Total Kilowatt-Hour Sales	1,230,094,427	1,297,017,619	1,258,518,936	1,104,423,804	1,107,750,818
Total Sales Revenue	\$ 126,155,691	\$ 133,669,700	\$ 117,367,808	\$ 116,249,661	\$ 142,342,479



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MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Net Position
December 31, 2014 and 2013

	2014	2013
CURRENT ASSETS		
Equity in General Cash Pool	\$ 28,007,205	\$ 24,984,337
Accrued Interest Receivable	194,318	222,105
Accounts Receivable:		
Utility Customers, Less Allowance for Uncollectibles of \$54,953 in 2014 and \$91,888 in 2013	4,656,413	4,379,018
Other Accounts, Less Allowance for Uncollectibles of \$45,602 in 2014 and \$4,061 in 2013	92,839	67,775
Accounts Receivable, Net	4,749,252	4,446,793
Special Assessments Receivable	61,768	134,522
Unbilled Reimbursable Projects	11,903	23,791
Prepays	36,909	35,897
Inventories	1,677,575	1,680,697
Total Current Assets	34,738,930	31,528,142
RESTRICTED ASSETS		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	992,930	1,846,545
Revenue Bond Debt Service Investments	5,077,564	5,040,344
Interim Rate Escrow Investment	1,881,616	-
Non-current:		
Customer Deposits	396,031	239,595
Total Restricted Assets	8,348,141	7,126,484
NON-CURRENT ASSETS		
Unamortized Cost of Debt Issuance	872,684	979,042
Unbilled Special Assessments	1,492,461	1,564,429
Other	4,602,308	4,847,695
Total Non-Current Assets	6,967,453	7,391,166
WATER PLANT		
Plant in Service, at Cost	776,035,624	761,631,335
Less Accumulated Depreciation	(273,716,642)	(260,957,096)
Net Plant in Service	502,318,982	500,674,239
Plant Acquisition Adjustment Less Amortization of \$2,364,812 in 2014 and \$2,250,036 in 2013	957,132	1,071,908
Property Held for Future Use	506,623	586,623
Construction Work in Progress	15,234,921	9,313,446
Net Water Plant	519,017,658	511,646,216
Total Assets	569,072,182	557,692,008
DEFERRED OUTFLOWS OF RESOURCES		
Unamortized Loss on Refunded Issues	1,593,873	1,966,035
Total Deferred Outflows of Resources	1,593,873	1,966,035
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 570,666,055	\$ 559,658,043

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Net Position
December 31, 2014 and 2013

	2014	2013
CURRENT LIABILITIES		
Accounts Payable	\$ 659,293	\$ 893,127
Accrued Payroll Liabilities	1,635,034	708,196
Compensated Absences Payable	945,475	858,446
Accrued Interest Payable	1,471,060	1,509,082
Pollution Remediation Obligation	20,000	20,000
Long-Term Obligations Within One Year	8,982,338	12,123,874
Total Current Liabilities	13,713,200	16,112,725
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Current:		
Capital Acquisition and Construction Accounts Payable	3,276,822	1,033,775
Customer Refund Payable	1,005,000	-
Non-Current:		
Customer Deposits Payable	396,031	239,595
Total Liabilities Payable from Restricted Assets	4,677,853	1,273,370
NON-CURRENT LIABILITIES		
Compensated Absences Payable	267,657	295,345
Pollution Remediation Obligation	68,500	68,500
Revenue Bonds Payable	114,255,000	117,825,000
Less: Unamortized Discounts	(19,632)	(90,391)
Plus: Unamortized Premiums	1,841,327	2,129,162
Net Revenue Bonds Payable	116,076,695	120,227,616
Alaska Drinking Water Loans Payable	74,443,724	76,867,583
Long-Term Loan Payable	12,125,600	4,425,600
Total Non-Current Liabilities	202,982,176	201,520,799
Total Liabilities	221,373,229	218,906,894
DEFERRED INFLOWS OF RESOURCES		
Contributions In Aid of Construction (Net of Amortization)	219,290,945	225,376,495
Total Deferred Inflows of Resources	219,290,945	225,376,495
NET POSITION		
Net Investment in Capital Assets	90,685,159	76,801,473
Restricted for Debt Service	5,077,564	5,040,344
Restricted for Interim Rate Escrow Requirement	876,616	-
Unrestricted	33,362,542	33,532,837
Total Net Position	130,001,881	115,374,654
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 570,666,055	\$ 559,658,043

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Revenues, Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES		
Charges for Sales and Services:		
Residential Sales	\$ 41,140,290	\$ 40,467,916
Commercial Sales	13,480,806	12,844,826
Public Fire Protection	4,763,798	4,658,460
Total Charges for Sales and Services	<u>59,384,894</u>	<u>57,971,202</u>
Other:		
Miscellaneous	1,137,674	1,115,059
Total Other	<u>60,522,568</u>	<u>59,086,261</u>
Total Operating Revenues		
OPERATING EXPENSES		
Operations:		
Source of Supply	2,399,969	2,890,303
Pumping Plant	188,979	3,665
Water Treatment	4,939,102	4,344,829
Transmission and Distribution	5,976,990	5,013,253
Customer Service	2,247,178	2,530,688
Administrative and General	7,635,177	7,475,212
Total Operations	<u>23,387,395</u>	<u>22,257,950</u>
Depreciation, Net of Amortization	10,233,693	9,835,700
Total Operating Expenses	<u>33,621,088</u>	<u>32,093,650</u>
Operating Income	<u>26,901,480</u>	<u>26,992,611</u>
NON-OPERATING REVENUES		
Investment Income - Short-term Investments	433,930	49,725
Miscellaneous Non-Operating Revenues	1,208,582	4,609
Total Non-Operating Revenues	<u>1,642,512</u>	<u>54,334</u>
NON-OPERATING EXPENSES		
Interest and Fees on Long-Term Obligations	7,102,732	7,491,369
Allowance for Funds Used During Construction	(795,916)	(494,524)
Amortization of Bond Discount	155,086	203,276
Amortization of Debt Expense	106,353	107,763
Miscellaneous Non-Operating Deductions	7,463	-
Total Non-Operating Expenses	<u>6,575,718</u>	<u>7,307,884</u>
Income Before Special Items and Transfers	<u>21,968,274</u>	<u>19,739,061</u>
SPECIAL ITEMS		
Land Acquisition Asset Adjustment	-	238,737
Total Special Items	<u>-</u>	<u>238,737</u>
TRANSFERS		
Municipal Service Assessment	(7,138,099)	(7,439,549)
ERP Project Labor	(202,948)	(241,088)
Land Acquisition Adjustment	-	(238,737)
Total Transfers	<u>(7,341,047)</u>	<u>(7,919,374)</u>
Change in Fund Net Position	14,627,227	12,058,424
Net Position, January 1	115,374,654	103,316,230
Net Position, December 31	<u>\$ 130,001,881</u>	<u>\$ 115,374,654</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 60,352,879	\$ 58,599,235
Payments to Employees	(16,225,179)	(15,966,809)
Payments to Vendors	(7,035,270)	(6,960,198)
Internal Activity - Payments Made from Other Funds	1,377,680	796,406
Net Cash Provided by Operating Activities	<u>38,470,110</u>	<u>36,468,634</u>
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers to Other Funds - Municipal Service Assessment	(7,341,047)	(7,919,374)
Net Cash Used by Non-Capital and Related Financing Activities	<u>(7,341,047)</u>	<u>(7,919,374)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(6,836,000)	(6,015,000)
Interest Payments on Long-Term Obligations	(7,140,754)	(7,548,132)
Acquisition and Construction of Capital Assets	(21,123,389)	(13,111,602)
Capital Contributions - Customer/Special Assessments	471,667	248,752
Proceeds from Loan Payable – Other	7,700,000	4,425,600
Proceeds from Alaska Drinking Water Loans	3,097,215	3,814,332
Principal Payments on Alaska Drinking Water Loans	(5,396,610)	(5,392,378)
Proceeds from Loan to Wastewater Utility Fund	-	14,669,968
Net Cash Used by Capital and Related Financing Activities	<u>(29,227,871)</u>	<u>(8,908,460)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Investments	(37,220)	(9,382)
Interest Received (Paid)	461,717	(114,886)
Net Cash Provided (Used) by Investing Activities	<u>424,497</u>	<u>(124,268)</u>
Net Increase in Cash	2,325,689	19,516,532
Cash, January 1	27,070,477	7,553,945
Cash, December 31	<u>29,396,166</u>	<u>27,070,477</u>
CASH AND CASH EQUIVALENTS		
Equity in Bond and Grant Capital Acquisition and Construction Pool	992,930	1,846,545
Equity In General Cash Pool	28,007,205	24,984,337
Customer Deposits	396,031	239,595
Cash and Cash Equivalents, December 31	<u>\$ 29,396,166</u>	<u>\$ 27,070,477</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 26,901,480	\$ 26,992,611
Transfer from (to) Escrow Account	(1,881,616)	-
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Allowance for Uncollectible Accounts	4,605	5,667
Depreciation, Net of Amortization	10,233,693	9,835,700
Miscellaneous Non-Operating Revenues	1,201,124	4,609
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable and Other Receivables	(234,310)	(35,716)
Unbilled Reimbursable Projects	11,888	25,109
Inventories	3,122	(122,359)
Customer Deposits Payable	156,436	(44,239)
Prepaid Items	(1,012)	4,844
Unbilled Special Assessments and Other	317,355	504,097
Accounts Payable and Other Liabilities	(233,834)	(144,498)
Accrued Payroll Liabilities	926,838	(337,129)
Compensated Absences Payable	59,341	(68,154)
Pollution Remediation Obligation	-	(134,000)
Estimated Customer Refund Payable	1,005,000	-
Unearned Lease Revenue	-	(17,908)
Net Cash Provided by Operating Activities	<u>38,470,110</u>	<u>36,468,634</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributed Capital - Private Development	2,390,364	959,614
Capital Purchases on Account, Net	739,605	249,750
Total Non-Cash Investing, Capital and Financing Activities	<u>\$ 3,129,969</u>	<u>\$ 1,209,364</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2014

	Estimated	Actual	Variance With Final Budget
Residential Sales	\$ 41,694,300	\$ 41,140,290	\$ (554,010)
Commercial Sales	13,266,600	13,480,806	214,206
Public Fire Protection	4,844,800	4,763,798	(81,002)
Miscellaneous	1,105,300	1,137,674	32,374
Investment Income - Short-term Investments	190,000	433,930	243,930
Miscellaneous Non-Operating Revenues	-	1,208,582	1,208,582
Total	\$ 61,101,000	\$ 62,165,080	\$ 1,064,080

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2014

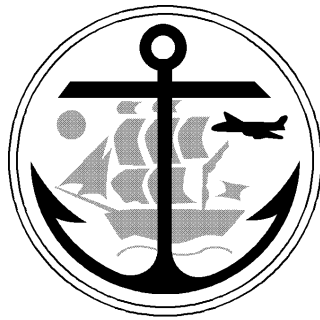
	Authorizations	Actual	Final Budget
Source of Supply Expense:			
Operations	\$ 2,561,803	\$ 2,177,161	\$ 384,642
Maintenance	230,562	222,808	7,754
Total Source of Supply Expense	<u>2,792,365</u>	<u>2,399,969</u>	<u>392,396</u>
Pumping Plant Expense			
Operations	31,622	15,572	16,050
Maintenance	409,282	173,407	235,875
Total Pumping Expense	<u>440,904</u>	<u>188,979</u>	<u>251,925</u>
Water Treatment Expense:			
Operations	4,867,608	4,515,365	352,243
Maintenance	771,732	423,737	347,995
Total Water Treatment Expense	<u>5,639,340</u>	<u>4,939,102</u>	<u>700,238</u>
Transmission and Distribution Expense:			
Operations	700,321	719,829	(19,508)
Maintenance	4,716,811	5,257,161	(540,350)
Total Transmission and Distribution Expense	<u>5,417,132</u>	<u>5,976,990</u>	<u>(559,858)</u>
Other Expenses:			
Customer Service	2,577,359	2,247,178	330,181
Administrative and General Expense	8,068,669	7,635,177	433,492
Municipal Service Assessment	7,155,477	7,138,099	17,378
ERP Project Labor Transfer	-	202,948	(202,948)
Depreciation, Net of Amortization	10,500,000	10,233,693	266,307
Interest on Long-Term Obligations	8,210,000	7,102,732	1,107,268
Amortization of Debt Expense	350,000	261,439	88,561
Allowance for Funds Used During Construction	(280,000)	(795,916)	515,916
Misc Income Deduction	-	7,463	(7,463)
Total Other Expenses	<u>36,581,505</u>	<u>34,032,813</u>	<u>2,548,692</u>
Total	\$ 50,871,246	\$ 47,537,853	\$ 3,333,393

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Detail Schedule of Water Plant, Depreciation and Amortization
For the Year Ended December 31, 2014
(In Thousands)

	Water Plant				Accumulated Depreciation and Amortization				Net Book Value of Plant
	Balance 1/1/14	Additions	Retirements	Balance 12/31/14	Balance 1/1/14	Additions	Retirements	Balance 12/31/14	
WATER PLANT IN SERVICE									
Tangible Plant:									
Land and Land Rights	\$ 5,396	\$ -	\$ -	\$ 5,396	\$ -	\$ -	\$ -	\$ -	\$ 5,396
Source of Supply	40,406	1,642	232	41,816	21,348	859	232	21,975	19,841
Pumping Plant	14,892	583	81	15,394	3,876	438	81	4,233	11,161
Water Treatment Plant	77,927	533	-	78,460	36,203	1,591	-	37,794	40,666
Transmission Plant	561,918	13,719	601	575,036	175,787	9,374	1,322	183,839	391,197
General Plant	56,681	981	2,323	55,339	22,381	4,011	2,323	24,069	31,270
Total Tangible Plant	757,220	17,458	3,237	771,441	259,595	16,273	3,958	271,910	499,531
Intangible Plant	4,411	184	-	4,595	1,362	445	-	1,807	2,788
Total Water Plant in Service	761,631	17,642	3,237	776,036	260,957	16,718	3,958	273,717	502,319
Acquisition Adjustment	3,322	-	-	3,322	2,250	115	-	2,365	957
Property Held for Future Use	587	-	80	507	-	-	-	-	507
Construction Work in Progress	9,313	21,894	15,972	15,235	-	-	-	-	15,235
TOTAL WATER PLANT	\$ 774,853	\$ 39,536	\$ 19,289	\$ 795,100	\$ 263,207	\$ 16,833	\$ 3,958	\$ 276,082	\$ 519,018

MUNICIPALITY OF ANCHORAGE, ALASKA
 Water Utility Fund
 Comparative Annual Operating Revenue Relationships
 For the Years Ended December 31,

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Average Number of Customers	54,976	55,202	55,362	55,557	55,854
Revenue from Customer Sales	\$ 43,618,754	\$ 49,797,151	\$ 53,631,892	\$ 57,971,202	\$ 59,384,894
Average Revenue per Customer	\$ 793	\$ 902	\$ 969	\$ 1,043	\$ 1,063



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MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Net Position
December 31, 2014 and 2013

	2014	2013
CURRENT ASSETS		
Cash	\$ 1,700	\$ 1,700
Equity in General Cash Pool	22,103,238	19,719,113
Accrued Interest Receivable	4,436	8,903
Accounts Receivable:		
Utility Customers, Less Allowance for Uncollectibles of \$66,644 in 2014 and \$154,360 in 2013	3,103,425	2,854,889
Other Accounts, Less Allowance for Uncollectibles of \$32,502 in 2014 and \$1,201 in 2013	583,937	674,659
Accounts Receivable, Net	3,687,362	3,529,548
Special Assessments Receivable	88,807	170,069
Unbilled Reimbursable Projects	14,035	14,078
Prepaid Items	29,674	28,860
Inventory of Material and Supplies, at Average Cost	392,086	333,993
Total Current Assets	26,321,338	23,806,264
RESTRICTED ASSETS		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	2,311,949	2,125,393
Interim Rate Escrow Investments	2,317,531	-
Non-Current:		
Customer Deposits	1,531,191	357,316
Total Restricted Assets	6,160,671	2,482,709
NON-CURRENT ASSETS		
Current:		
Unamortized Debt Expense	631,921	687,442
Unbilled Special Assessments	2,443,601	1,787,339
Other	4,042,027	4,179,243
Total Non-Current Assets	7,117,549	6,654,024
WASTEWATER PLANT		
Plant in Service, at Cost	615,725,822	606,481,231
Less: Accumulated Depreciation	(244,926,814)	(233,633,771)
Net Plant in Service	370,799,008	372,847,460
Property Held for Future Use	1,379,931	1,379,931
Construction Work in Progress	15,764,458	9,286,647
Net Wastewater Plant	387,943,397	383,514,038
TOTAL ASSETS	\$ 427,542,955	\$ 416,457,035

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Net Position
December 31, 2014 and 2013

	2014	2013
CURRENT LIABILITIES		
Accounts Payable	\$ 525,117	\$ 940,755
Accrued Payroll Liabilities	453,419	736,029
Compensated Absences Payable	886,735	799,786
Accrued Interest Payable	1,315,691	1,160,453
Pollution Remediation Obligation	60,000	60,000
Long-Term Obligations Maturing within One Year	5,294,258	5,402,093
Total Current Liabilities	8,535,220	9,099,116
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Current:		
Capital Acquisition and Construction Accounts Payable	2,300,929	1,115,094
Customer Refund Payable	560,000	-
Non-Current:		
Customer Deposits Payable	1,531,191	357,316
Total Liabilities Payable from Restricted Assets	4,392,120	1,472,410
NON-CURRENT LIABILITIES		
Compensated Absences Payable	279,475	304,462
Pollution Remediation Obligation	384,000	414,000
Revenue Bonds Payable	62,315,000	63,080,000
Less: Unamortized Discounts and Losses	(48,940)	(58,547)
Plus: Unamortized Premiums	509,593	541,601
Net Revenue Bonds Payable	62,775,653	63,563,054
Alaska Clean Water Loans Payable	66,699,049	69,555,497
Long-Term Loan Payable	29,151,000	23,451,000
Total Non-Current Liabilities	159,289,177	157,288,013
Total Liabilities	172,216,517	167,859,539
DEFERRED INFLOWS OF RESOURCES		
Contributions in Aid of Construction (Net of Amortization)	168,027,241	170,013,775
Total Deferred Inflows of Resources	168,027,241	170,013,775
NET POSITION		
Net Investment in Capital Assets	58,308,145	53,654,012
Restricted for Interim Rate Escrow Requirement	1,757,531	-
Unrestricted	27,233,521	24,929,709
Total Net Position	87,299,197	78,583,721
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 427,542,955	\$ 416,457,035

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Revenues, Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES		
Charges for Sales and Services:		
Residential Sales	\$ 36,940,272	\$ 35,612,671
Commercial Sales	11,570,728	11,155,400
Public Authorities	1,904,326	1,913,149
Total Charges for Sales and Services	<u>50,415,326</u>	<u>48,681,220</u>
Other:		
Miscellaneous	1,011,197	940,108
Total Operating Revenues	<u>51,426,523</u>	<u>49,621,328</u>
OPERATING EXPENSES		
Operations:		
Collection System	2,499,636	3,363,535
Pumping Plant	1,097,794	959,031
Treatment	11,783,731	10,569,139
Customer Service	1,992,089	2,234,237
Administrative and General	8,057,301	7,113,149
Total Operations	<u>25,430,551</u>	<u>24,239,091</u>
Depreciation, Net of Amortization	7,843,888	7,798,747
Total Operating Expenses	<u>33,274,439</u>	<u>32,037,838</u>
Operating Income	<u>18,152,084</u>	<u>17,583,490</u>
NON-OPERATING REVENUES		
Investment Income - Short-Term Investments	295,068	-
Miscellaneous Non-Operating Revenues	20,034	2,991
Total Non-Operating Revenues	<u>315,102</u>	<u>2,991</u>
NON-OPERATING EXPENSES		
Investment Income - Expense	-	17,448
Interest and Fees on Long-Term Obligations	4,458,151	4,617,646
Allowance for Funds Used During Construction	(328,333)	(841,487)
Amortization of Bond Discount	9,608	10,600
Amortization of Debt Expense	23,512	25,918
Miscellaneous Income Deductions	601	-
Total Non-Operating Expenses	<u>4,163,539</u>	<u>3,830,125</u>
Income Before Transfers	<u>14,303,647</u>	<u>13,756,356</u>
TRANSFERS		
Municipal Service Assessment	(5,386,761)	(5,376,225)
ERP Project Labor	(201,410)	(241,253)
Total Transfers	<u>(5,588,171)</u>	<u>(5,617,478)</u>
Change in Net Position	<u>8,715,476</u>	<u>8,138,878</u>
Net Position, January 1	78,583,721	70,444,843
Net Position, December 31	<u>\$ 87,299,197</u>	<u>\$ 78,583,721</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 51,780,887	\$ 49,484,937
Payments to Employees	(14,199,325)	(14,207,767)
Payments to Vendors	(5,722,625)	(5,542,139)
Internal Activity - Payments Made to Other Funds	(7,747,936)	(5,574,018)
Net Cash Provided by Operating Activities	<u>24,111,001</u>	<u>24,161,013</u>
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers to Other Funds - Municipal Service Assessment	(5,386,761)	(5,376,225)
Transfers to Other Funds - ERP Project Labor	(201,410)	(241,253)
Net Cash Used by Non-Capital and Related Financing Activities	<u>(5,588,171)</u>	<u>(5,617,478)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(730,000)	(705,000)
Interest Payments and Fees on Long-Term Obligations	(4,302,913)	(4,597,290)
Acquisition and Construction of Capital Assets	(13,657,447)	(18,905,077)
Capital Contributions - Intergovernmental	560,460	3,223,942
Capital Contributions - Customer/Special Assessments	351,374	254,484
Proceeds from Long-term Loan Payable	5,700,000	23,451,000
Proceeds from Alaska Clean Water Loans	1,672,810	6,509,823
Principal Payments on Alaska Clean Water Loans	(4,672,093)	(4,558,322)
Payments on Loan from Water Utility Fund	-	(14,669,968)
Net Cash Used by Capital and Related Financing Activities	<u>(15,077,809)</u>	<u>(9,996,408)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received (Paid)	299,535	(43,930)
Net Cash Provided (Used) by Investing Activities	<u>299,535</u>	<u>(43,930)</u>
Net Increase in Cash	3,744,556	8,503,197
Cash, January 1	22,203,522	13,700,325
Cash, December 31	<u>25,948,078</u>	<u>22,203,522</u>
CASH AND CASH EQUIVALENTS		
Cash	1,700	1,700
Cash in Central Treasury	22,103,238	19,719,113
Capital Acquisition and Construction Accounts	2,311,949	2,125,393
Customer Deposits	1,531,191	357,316
Cash and Cash Equivalents, December 31	<u>\$ 25,948,078</u>	<u>\$ 22,203,522</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income	\$ 18,152,084	\$ 17,583,490
Transfer to Escrow Account	(2,317,531)	-
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Allowance for Uncollectible Accounts	(56,415)	84,442
Depreciation, Net of Amortization	7,843,888	7,798,747
Miscellaneous Non-Operating Revenues	19,433	2,991
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable and Other Receivables	(20,137)	(129,808)
Unbilled Reimbursable Projects	43	2,143
Inventories	(58,093)	31,440
Customer Deposits Payable	1,173,875	37,632
Prepays	(814)	3,894
Unbilled Special Assessments and Other Non-Current Assets	(519,046)	(1,375,372)
Accounts Payable and Other Liabilities	(415,638)	264,490
Accrued Payroll Liabilities	(282,610)	(292,810)
Compensated Absences Payable	61,962	(70,266)
Pollution Remediation Obligation	(30,000)	220,000
Customer Refund Payable	560,000	-
Net Cash Provided by Operating Activities	<u>24,111,001</u>	<u>24,161,013</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributed Capital - Private Development	1,801,575	1,752,046
Capital Purchases on Account, Net	766,500	207,846
Total Non-Cash Investing, Capital and Financing Activities	<u>\$ 2,568,075</u>	<u>\$ 1,959,892</u>

MUNICIPALITY OF ANCHORAGE
Wastewater Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2014

	Estimated	Actual	Variance With Final Budget
Residential Sales	\$ 37,256,600	\$ 36,940,272	\$ (316,328)
Commercial Sales	11,250,800	11,570,728	319,928
Public Authorities	2,048,300	1,904,326	(143,974)
Miscellaneous	914,300	1,011,197	96,897
Investment Income - Short-Term Investments	45,000	295,068	250,068
Miscellaneous Non-Operating Revenues	-	20,034	20,034
Total	<u>\$ 51,515,000</u>	<u>\$ 51,741,625</u>	<u>\$ 226,625</u>

MUNICIPALITY OF ANCHORAGE
Wastewater Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2014

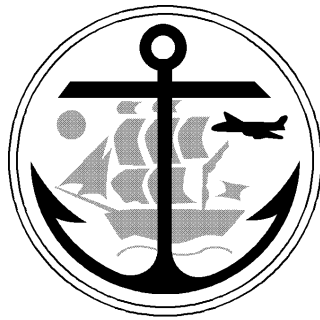
	Authorizations	Actual	Variance With Final Budget
Collection System Expense:			
Operations	\$ 1,623,710	\$ 891,501	\$ 732,209
Maintenance	2,017,144	1,608,135	409,009
Total Collection System Expense	<u>3,640,854</u>	<u>2,499,636</u>	<u>1,141,218</u>
Pumping Plant Expense			
Operations	66,819	660,427	(593,608)
Maintenance	655,769	437,367	218,402
Total Treatment Plant Expense	<u>722,588</u>	<u>1,097,794</u>	<u>(375,206)</u>
Treatment Plant Expense:			
Operations	9,586,929	10,443,157	(856,228)
Maintenance	1,611,941	1,340,574	271,367
Total Treatment Plant Expense	<u>11,198,870</u>	<u>11,783,731</u>	<u>(584,861)</u>
Other Expenses:			
Customer Service	2,288,972	1,992,089	296,883
Administrative and General Expense	8,256,578	8,057,301	199,277
Municipal Service Assessment	5,397,958	5,386,761	11,197
ERP Project Labor Transfer	-	201,410	(201,410)
Depreciation, Net of Amortization	8,200,000	7,843,888	356,112
Interest and Fees on Long-Term Obligations	5,140,000	4,458,151	681,849
Amortization of Debt Expense	40,000	33,120	6,880
Allowance for Funds Used During Construction	(680,000)	(328,333)	(351,667)
Miscellaneous Income Deductions	-	601	(601)
Total Other Expenses	<u>28,643,508</u>	<u>27,644,988</u>	<u>998,520</u>
Total	<u>\$ 44,205,820</u>	<u>\$ 43,026,149</u>	<u>\$ 1,179,671</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Detail Schedule of Wastewater Plant, Depreciation and Amortization
For the Year Ended December 31, 2014
(In Thousands)

	Wastewater Plant				Accumulated Depreciation and Amortization				Net Book Value of Plant
	Balance 1/1/14	Additions	Retirements	Balance 12/31/14	Balance 1/1/14	Additions	Retirements	Balance 12/31/14	
WASTEWATER PLANT IN SERVICE									
Tangible Plant:									
Land and Land Rights	\$ 4,203	\$ -	\$ -	\$ 4,203	\$ -	\$ -	\$ -	\$ -	\$ 4,203
Wastewater Collection Plant	371,412	6,861	153	378,120	152,773	6,357	153	158,977	219,143
Wastewater Pumping	17,073	7	-	17,080	4,356	310	-	4,666	12,414
Treatment and Disposal Plant	146,433	1,506	-	147,939	53,068	2,877	-	55,945	91,994
General Plant	63,209	1,988	2,518	62,679	22,360	3,995	2,518	23,837	38,842
Total Tangible Plant	602,330	10,362	2,671	610,021	232,557	13,539	2,671	243,425	366,596
Intangible Plant	4,151	1,554	-	5,705	1,077	425	-	1,502	4,203
Total Wastewater Plant in Service	606,481	11,916	2,671	615,726	233,634	13,964	2,671	244,927	370,799
Property Held for Future Use	1,380	-	-	1,380	-	-	-	-	1,380
Construction Work in Progress	9,287	16,592	10,115	15,764	-	-	-	-	15,764
TOTAL WASTEWATER PLANT	\$ 617,148	\$ 28,508	\$ 12,786	\$ 632,870	\$ 233,634	\$ 13,964	\$ 2,671	\$ 244,927	\$ 387,943

MUNICIPALITY OF ANCHORAGE, ALASKA
 Wastewater Utility Fund
 Comparative Annual Operating Revenue Relationships
 For the Years Ended December 31,

	2010	2011	2012	2013	2014
Average Number of Customers	55,898	56,107	56,251	56,432	56,711
Revenue from Customer Sales	\$ 35,838,303	\$ 40,965,967	\$ 45,911,497	\$ 48,681,220	\$ 50,975,326
Average Revenue per Customer	\$ 641	\$ 730	\$ 816	\$ 863	\$ 899



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MUNICIPALITY OF ANCHORAGE, ALASKA
 Refuse Utility Fund
 Comparative Statements of Net Position
 December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
CURRENT ASSETS		
Cash	\$ 700	\$ 700
Equity in General Cash Pool	7,735,783	5,327,964
Capital Acquisition and Construction Accounts	1,323,109	1,291,388
Accounts Receivable, Net	748,566	654,420
Accrued Interest Receivable	86,973	20,125
Prepaid Items and Deposits	1,478	1,437
Total Current Assets	<u>9,896,609</u>	<u>7,296,034</u>
NON-CURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	13,196,419	12,560,596
Less: Accumulated Depreciation	<u>(9,670,685)</u>	<u>(8,784,039)</u>
Net Capital Assets	3,525,734	3,776,557
Construction Work in Progress	258,238	-
Total Non-Current Assets	<u>3,783,972</u>	<u>3,776,557</u>
TOTAL ASSETS	<u>\$ 13,680,581</u>	<u>\$ 11,072,591</u>
CURRENT LIABILITIES		
Accounts Payable	\$ 174,446	\$ 48,751
Accrued Payroll Liabilities	111,335	87,195
Compensated Absences Payable	151,821	140,006
Capital Acquisition and Construction Accounts and Retainages Payable	284,509	-
Unearned Revenue	98,047	87,427
Total Liabilities	<u>820,158</u>	<u>363,379</u>
NET POSITION		
Net Investment in Capital Assets	3,783,972	3,776,557
Unrestricted	<u>9,076,451</u>	<u>6,932,655</u>
Total Net Position	12,860,423	10,709,212
TOTAL LIABILITIES AND NET POSITION	<u>\$ 13,680,581</u>	<u>\$ 11,072,591</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

Refuse Utility Fund

Comparative Statements of Revenues, Expenses, and Changes in Fund Net Position
For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES		
Charges for Services:		
Refuse Collection Charges	\$ 10,244,409	\$ 8,265,765
Container Rental Charges	463,420	461,050
Total Charges for Services	<u>10,707,829</u>	<u>8,726,815</u>
Other Revenue	47,076	46,752
Total Operating Revenues	<u>10,754,905</u>	<u>8,773,567</u>
OPERATING EXPENSES		
Personnel Services	2,781,090	2,697,054
Supplies	534,456	473,121
Other Services and Charges	2,847,124	3,008,558
Charges from Other Departments	1,579,729	1,649,819
Depreciation	905,372	889,752
Total Operating Expenses	<u>8,647,771</u>	<u>8,718,304</u>
Operating Income	<u>2,107,134</u>	<u>55,263</u>
NON-OPERATING REVENUES		
Investment Income	100,650	7,134
Gain on Disposal of Capital Assets	-	33,479
Total Non-Operating Revenues	<u>100,650</u>	<u>40,613</u>
Income Before Transfers	<u>2,207,784</u>	<u>95,876</u>
TRANSFERS		
Municipal Service Assessment	(56,573)	(71,165)
Change in Net Position	<u>2,151,211</u>	<u>24,711</u>
Net Position, January 1	10,709,212	10,684,501
Net Position, December 31	<u>\$ 12,860,423</u>	<u>\$ 10,709,212</u>

MUNICIPALITY OF ANCHORAGE
 Refuse Utility Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2014 and 2013

	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	\$ 10,671,379	\$ 8,813,756
Payments to Employees	(2,745,135)	(2,704,987)
Payments to Vendors	(3,255,926)	(3,535,742)
Payments for Interfund Services Used	(1,579,729)	(1,649,819)
Net Cash Provided by Operating Activities	3,090,589	923,208
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers to Other Funds	(56,573)	(71,165)
Net Cash Used by Non-Capital and Related Financing Activities	(56,573)	(71,165)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(628,278)	(18,762)
Proceeds from Disposition of Capital Assets	-	33,479
Net Cash Provided (Used) by Capital and Related Financing Activities	(628,278)	14,717
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	33,802	1,349
Net Cash Provided by Investing Activities	33,802	1,349
Net Increase in Cash	2,439,540	868,109
Cash, January 1	6,620,052	5,751,943
Cash, December 31	\$ 9,059,592	\$ 6,620,052
COMPONENTS OF CASH		
Cash	\$ 700	\$ 700
Cash in Central Treasury	7,735,783	5,327,964
Capital Acquisition and Construction Accounts	1,323,109	1,291,388
Cash and Cash Equivalents, December 31	\$ 9,059,592	\$ 6,620,052
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income	\$ 2,107,134	\$ 55,263
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Depreciation	905,372	889,752
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(94,146)	(47,238)
Prepaid Items and Deposits	(41)	194
Accounts Payable	125,695	(54,257)
Compensated Absences Payable	11,815	5,630
Unearned Revenue	10,620	87,427
Accrued Payroll Liabilities	24,140	(13,563)
Net Cash Provided by Operating Activities	3,090,589	923,208
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	284,509	-
Total Noncash Investing, Capital, and Financing Activities	\$ 284,509	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2014

	Estimated	Actual	Variance With Final Budget
Refuse Collection Charges	\$ 11,216,639	\$ 10,244,409	\$ (972,230)
Container Rental Charges	460,436	463,420	2,984
Investment Income	5,000	100,650	95,650
Other Revenue	39,000	47,076	8,076
Gain on Disposal of Capital Assets	500	-	(500)
Total	<u>\$ 11,721,575</u>	<u>\$ 10,855,555</u>	<u>\$ (866,020)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2014

	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 2,690,651	\$ 2,781,090	\$ (90,439)
Supplies	635,155	534,456	100,699
Municipal Service Assessment	56,648	56,573	75
Other Services and Charges	3,059,162	2,847,124	212,038
Charges from Other Departments	1,983,210	1,579,729	403,481
Depreciation	949,166	905,372	43,794
Total	<u>\$ 9,373,992</u>	<u>\$ 8,704,344</u>	<u>\$ 669,648</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Refuse Plant and Depreciation
For the Year Ended December 31, 2014
(In Thousands)

	Plant				Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/14	Additions	Retirements	Balance 12/31/14	Balance 1/1/14	Additions	Retirements	Balance 12/31/14	
CAPITAL ASSETS									
Buildings	\$ 3,082	\$ -	\$ -	\$ 3,082	\$ 2,704	\$ 95	\$ -	\$ 2,799	\$ 283
Building Improvements	258	-	-	258	179	10	-	189	69
Vehicles	5,907	295	-	6,202	3,732	588	-	4,320	1,882
Machinery and Equipment	2,978	360	18	3,320	1,849	208	19	2,038	1,282
Computer Hardware	190	-	-	190	180	3	-	183	7
Computer Software	31	-	-	31	30	1	-	31	-
Office Equipment	114	-	-	114	110	1	-	111	3
Total Capital Assets	12,560	655	18	13,197	8,784	906	19	9,671	3,526
Construction Work in Progress	-	913	655	258	-	-	-	-	258
TOTAL	\$ 12,560	\$ 1,568	\$ 673	\$ 13,455	\$ 8,784	\$ 906	\$ 19	\$ 9,671	\$ 3,784

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Comparative Annual Operating Revenue Relationships
For the Years Ended December 31,

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Average Number of Customers	11,886	11,899	11,900	11,849	11,829
Revenue From Customer Sales	\$ 8,700,524	\$ 8,775,319	\$ 8,746,295	\$ 8,726,816	\$ 10,707,829
Average Revenue Per Customer	\$ 732	\$ 737	\$ 735	\$ 737	\$ 905

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Net Position
December 31, 2014 and 2013

	2014	2013
CURRENT ASSETS		
Cash	\$ 2,775	\$ 2,775
Equity in General Cash Pool	13,977,312	11,410,635
Equity in Bond and Grant Capital Acquisition and Construction Pool	3,400,732	11,948,263
Accounts Receivable, Net	1,472,989	1,628,551
Accrued Interest Receivable	-	99,958
Inventories	64,921	64,921
Prepaid Items and Deposits	3,653	3,553
Total Unrestricted Current Assets	18,922,382	25,158,656
Restricted Assets:		
Landfill Post Closure Cash Reserve	11,637,332	10,015,200
Total Restricted Assets	11,637,332	10,015,200
Total Current Assets	30,559,714	35,173,856
 NON-CURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	105,912,310	102,095,363
Less: Accumulated Depreciation	(50,570,330)	(47,092,948)
Net Capital Assets	55,341,980	55,002,415
Construction Work in Progress	14,158,540	4,764,983
Total Non-Current Assets	69,500,520	59,767,398
TOTAL ASSETS	\$ 100,060,234	\$ 94,941,254
 CURRENT LIABILITIES		
Accounts Payable	\$ 791,751	\$ 342,795
Compensated Absences Payable	501,727	470,903
Accrued Payroll Liabilities	548,662	478,147
Accrued Interest Payable	108,780	124,298
Long-Term Obligations Maturing Within One Year	1,718,267	1,718,267
Unearned Revenue and Deposits	157,147	146,271
Capital Acquisition and Construction Accounts and Retainages Payable	1,208,353	550,791
Total Current Liabilities	5,034,687	3,831,472
 NON-CURRENT LIABILITIES		
Alaska Clean Water Loan Payable	11,604,234	13,308,405
Future Landfill Closure Costs	27,063,161	25,577,765
Total Non-Current Liabilities	38,667,395	38,886,170
Total Liabilities	43,702,082	42,717,642
 NET POSITION		
Net Investment in Capital Assets	56,178,019	44,740,725
Unrestricted	180,133	7,482,887
Total Net Position	56,358,152	52,223,612
TOTAL LIABILITIES AND NET POSITION	\$ 100,060,234	\$ 94,941,254

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2014 and 2013

	2014	2013
OPERATING REVENUES		
Charges for Services:		
Landfill Fees	\$ 19,071,747	\$ 19,468,968
Hazardous Waste Fees	134,269	148,357
Community Recycling Surcharge	573,973	586,202
Total Charges for Services	19,779,989	20,203,527
Other Revenue	3,177,180	2,294,610
Total Operating Revenues	22,957,169	22,498,137
OPERATING EXPENSES		
Personnel Services	7,838,761	7,939,754
Supplies	1,483,566	1,624,375
Other Services and Charges	3,742,827	3,542,993
Amortization of Landfill Closure Costs	1,485,396	1,853,813
Charges to Other Departments	-	26,016
Depreciation	3,494,426	3,260,936
Total Operating Expenses	18,044,976	18,247,887
Operating Income	4,912,193	4,250,250
NON-OPERATING REVENUES (EXPENSES)		
Investment Income	371,835	124,637
Loss on Disposal of Capital Assets	-	(122)
Interest Expense	(208,404)	(233,631)
Total Non-Operating Revenues (Expenses)	163,431	(109,116)
Income Before Capital Contributions and Transfers	5,075,624	4,141,134
TRANSFERS		
Capital Contributions	-	2,167,996
Transfers to Other Funds:		
Municipal Service Assessment	(941,084)	(908,321)
Transfers to Other Funds	-	(1,900)
Change in Net Position	4,134,540	5,398,909
Net Position, January 1	52,223,612	46,824,703
Net Position, December 31	\$ 56,358,152	\$ 52,223,612

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2014 and 2013

	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	\$ 23,123,607	\$ 22,264,783
Payments to Employees	(7,737,422)	(7,991,349)
Payments to Vendors	(4,777,537)	(5,763,403)
Payments for Interfund Services Used	-	(26,016)
Net Cash Provided by Operating Activities	10,608,648	8,484,015
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers to Other Funds	(941,084)	(910,221)
Net Cash Used by Non-Capital and Related Financing Activities	(941,084)	(910,221)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(1,704,171)	(1,718,268)
Interest Payments on Long-Term Obligations	(223,922)	(248,985)
Acquisition and Construction of Capital Assets	(12,716,129)	(7,721,969)
Landfill Post Closure Cash Reserve	(1,622,132)	(1,848,416)
Capital Contributions	-	1,967,996
Proceeds from Disposition of Capital Assets	146,143	-
Net Cash Used by Capital and Related Financing Activities	(16,120,211)	(9,569,642)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	471,793	107,961
Net Cash Provided by Investing Activities	471,793	107,961
Net Decrease in Cash	(5,980,854)	(1,887,887)
Cash, January 1	23,361,673	25,249,560
Cash, December 31	\$ 17,380,819	\$ 23,361,673
COMPONENTS OF CASH		
Cash	\$ 2,775	\$ 2,775
Cash in Central Treasury	13,977,312	11,410,635
Capital Acquisition and Construction Accounts	3,400,732	11,948,263
Cash and Cash Equivalents, December 31	\$ 17,380,819	\$ 23,361,673
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income	\$ 4,912,193	\$ 4,250,250
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Depreciation	3,494,426	3,260,936
Amortization of Landfill Closure Costs	1,485,396	1,853,813
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	155,562	(379,625)
Prepaid Items and Deposits	(100)	479
Inventories	-	(64,921)
Accounts Payable	448,956	(531,593)
Compensated Absences Payable	30,824	(32,674)
Accrued Payroll Liabilities	70,515	(18,921)
Unearned Revenue	10,876	146,271
Net Cash Provided by Operating Activities	\$ 10,608,648	\$ 8,484,015
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	\$ 1,208,353	\$ 550,791
Total Noncash Investing, Capital, and Financing Activities	\$ 1,208,353	\$ 550,791

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2014

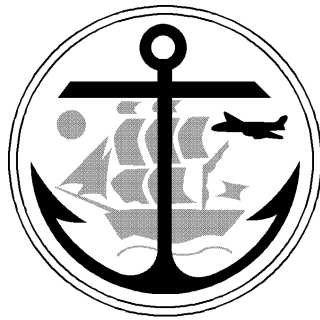
	Estimated	Actual	Variance With Final Budget
Landfill Fees	\$ 19,837,509	\$ 19,071,747	\$ (765,762)
Hazardous Waste Fees	160,000	134,269	(25,731)
Community Recycle Surcharge	446,174	573,973	127,799
Other Operating Revenue	1,595,794	3,177,180	1,581,386
Investment Income	325,000	371,835	46,835
Intergovernmental Revenue	300,000	-	(300,000)
Capital Contributions	-	(14,095)	(14,095)
Total	<u>\$ 22,664,477</u>	<u>\$ 23,329,004</u>	<u>\$ 664,527</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2014

	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 8,391,676	\$ 7,838,761	\$ 552,915
Supplies	1,580,500	1,483,566	96,934
Municipal Service Assessment	1,004,763	941,084	63,679
Other Services and Charges	4,191,133	3,742,827	448,306
Charges to Other Departments	33,073	-	33,073
Depreciation	4,053,302	3,494,426	558,876
Interest on Long-Term Obligations	233,671	208,404	25,267
Amortization of Landfill Closure Costs	1,908,990	1,485,396	423,594
Total	<u>\$ 21,397,108</u>	<u>\$ 19,194,464</u>	<u>\$ 2,202,644</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Solid Waste Plant and Depreciation
For the Year Ended December 31, 2014
(In Thousands)

	Plant				Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/14	Additions	Retirements	Balance 12/31/14	Balance 1/1/14	Additions	Retirements	Balance 12/31/14	
CAPITAL ASSETS									
Land	\$ 4,982	\$ 145	\$ 145	\$ 4,982		\$ -	\$ -	\$ -	\$ 4,982
Land Improvements	64,242	-	-	64,242	22,134	1,445	-	23,579	40,663
Buildings	15,144	-	4	15,140	11,919	195	2	12,112	3,028
Building Improvements	675	-	-	675	428	22	-	450	225
Vehicles	6,870	1,707	-	8,577	5,771	511	-	6,282	2,295
Machinery and Equipment	10,007	2,128	-	12,135	6,677	1,319	-	7,996	4,139
Computer Hardware	139	-	15	124	126	3	15	114	10
Computer Software	17	-	-	17	17	-	-	17	-
Office Equipment	20	-	-	20	20	-	-	20	-
Total Capital Assets	102,096	3,980	164	105,912	47,092	3,495	17	50,570	55,342
Construction Work in Progress	4,765	13,228	3,834	14,159	-	-	-	-	14,159
TOTAL	\$ 106,861	\$ 17,208	\$ 3,998	\$ 120,071	\$ 47,092	\$ 3,495	\$ 17	\$ 50,570	\$ 69,501



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MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Net Position
December 31, 2014 and 2013 (Restated)

	2014	As Restated 2013
CURRENT ASSETS		
Cash	\$ 150	\$ 150
Equity in General Cash Pool	10,205,074	6,951,590
Capital Acquisition and Construction Accounts	6,988,445	12,888,924
Accrued Interest on Investments	47,277	72,435
Accounts Receivable, Net	1,281,554	851,980
Prepaid Items and Deposits	39,941	38,845
Parts Inventory	329,079	329,025
Total Unrestricted Current Assets	18,891,520	21,132,949
Restricted Assets:		
Intergovernmental Receivables	1,659,452	24,757
Total Restricted Current Assets	1,659,452	24,757
Total Current Assets	20,550,972	21,157,706
NON-CURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	267,524,498	254,745,376
Less: Accumulated Depreciation	(102,281,238)	(94,255,091)
Net Capital Assets	165,243,260	160,490,285
Construction Work in Progress	3,094,871	8,528,642
Total Capital Assets	168,338,131	169,018,927
Total Non-Current Assets	168,338,131	169,018,927
TOTAL ASSETS	\$ 188,889,103	\$ 190,176,633
CURRENT LIABILITIES		
Accounts Payable	\$ 481,616	\$ 296,212
Capital Acquisition and Construction Accounts and Retainages Payable	490,850	8,468
Compensated Absences Payable	164,942	160,791
Accrued Payroll Liabilities	177,472	132,067
Accrued Interest Payable	33,308	-
Total Current Liabilities	1,348,188	597,538
NON-CURRENT LIABILITIES		
Other Non-Current Liabilities	1,842,013	1,844,401
Compensated Absences Payable	66,977	47,473
Notes Payable	40,000,000	40,000,000
Total Non-Current Liabilities	41,908,990	41,891,874
TOTAL LIABILITIES	43,257,178	42,489,412
NET POSITION		
Net Investment in Capital Assets	128,338,131	129,018,927
Restricted for Capital Construction	1,659,452	-
Unrestricted	15,634,342	18,668,294
Total Net Position	145,631,925	147,687,221
TOTAL LIABILITIES AND NET POSITION	\$ 188,889,103	\$ 190,176,633

MUNICIPALITY OF ANCHORAGE, ALASKA

Port Fund

Comparative Statements of Revenues, Expenses and Changes in Net Position
For The Years Ended December 31, 2014 and 2013 (restated)

	2014	As Restated 2013
OPERATING REVENUES		
Charges for Sales and Services:		
Dockage	\$ 1,061,272	\$ 956,080
Wharfage, Dry Bulk	179,256	153,813
Wharfage, Liquid Bulk	900,922	570,819
Wharfage, General Cargo	3,414,255	3,440,514
Storage Revenue	230,883	49,168
Office Rental	135,041	73,884
Utilities	28,675	15,462
Miscellaneous	154,542	247,058
Total Charges for Sales and Services	<u>6,104,846</u>	<u>5,506,798</u>
Other:		
Crane Rentals	43,375	59,025
Industrial Park Lease Rentals	4,182,255	4,172,846
POL Value Yard Fees	231,774	330,359
Total Other	<u>4,457,404</u>	<u>4,562,230</u>
Total Operating Revenues	<u>10,562,250</u>	<u>10,069,028</u>
OPERATING EXPENSES		
Operations:		
Personnel Services	2,540,648	2,543,727
Supplies	186,802	220,651
Other Services and Charges	3,564,257	3,000,933
Charges from Other Departments	626,392	518,417
Total Operations	<u>6,918,099</u>	<u>6,283,728</u>
Depreciation	8,026,147	4,060,256
Total Operating Expenses	<u>14,944,246</u>	<u>10,343,984</u>
Operating Loss	<u>(4,381,996)</u>	<u>(274,956)</u>
NON-OPERATING REVENUES (EXPENSES)		
Investment Income-Short Term Investments	211,006	78,006
Total Investment Income	<u>211,006</u>	<u>78,006</u>
Security Fees	1,361,865	1,325,901
Right-of-Way Fees	174,968	160,682
Interest on Long-Term Obligations	(397,024)	(707,003)
Security Contract	(1,367,737)	(1,325,141)
Total Non-Operating Revenues (Expenses)	<u>(16,922)</u>	<u>(467,555)</u>
Loss Before Capital Contributions, Transfers, and Extraordinary Item	<u>(4,398,918)</u>	<u>(742,511)</u>
Capital Contributions	2,882,353	1,811,983
Transfers to Other Funds:		
Municipal Service Assessment	(533,731)	(530,886)
Transfers to Other Funds	(5,000)	(2,431)
Extraordinary Item MARAD Writeoff	-	(61,562,051)
Change in Net Position	<u>(2,055,296)</u>	<u>(61,025,896)</u>
Net Position, January 1 (restated)	147,687,221	208,713,117
Net Position, December 31	<u>\$ 145,631,925</u>	<u>\$ 147,687,221</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	\$ 11,669,509	\$ 11,738,847
Payments to Employees	(2,471,588)	(2,532,715)
Payments to Vendors	(4,936,876)	(4,526,528)
Internal Activity - Payments Made to Other Funds	(626,392)	(518,417)
Net Cash Provided by Operating Activities	<u>3,634,653</u>	<u>4,161,187</u>
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers to Other Funds	(538,731)	(533,317)
Net Cash Used by Non-Capital and Related Financing Activities	<u>(538,731)</u>	<u>(533,317)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(6,863,023)	(3,760,414)
Financing Costs on Long-Term Obligations	(363,716)	(707,003)
Grant Proceeds Capital	1,247,658	2,267,190
Net Cash Used by Capital and Related Financing Activities	<u>(5,979,081)</u>	<u>(2,200,227)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	236,164	65,177
Net Cash Provided by Investing Activities	<u>236,164</u>	<u>65,177</u>
Net Increase (Decrease) in Cash	(2,646,995)	1,492,820
Cash, January 1	19,840,664	18,347,844
Cash, December 31	<u>\$ 17,193,669</u>	<u>\$ 19,840,664</u>
COMPONENTS OF CASH		
Cash	\$ 150	\$ 150
Cash in Central Treasury	10,205,074	6,951,590
Capital Acquisition and Construction Accounts	6,988,445	12,888,924
Cash and Cash Equivalents, December 31	<u>\$ 17,193,669</u>	<u>\$ 19,840,664</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Loss	\$ (4,381,996)	\$ (274,956)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:		
Depreciation	8,026,147	4,060,256
Security Contract	(1,367,737)	(1,325,141)
Security Fees	1,361,865	1,325,901
Right-of-Way Fees	174,968	160,682
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(429,574)	183,236
Prepaid Items and Deposits	(1,096)	5,243
Accounts Payable	185,404	25,707
Compensated Absences Payable	23,655	30,193
Other Non-Current Liabilities	(2,388)	(10,753)
Accrued Payroll Liability	45,405	(19,181)
Net Cash Provided by Operating Activities	<u>\$ 3,634,653</u>	<u>\$ 4,161,187</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	\$ 490,850	\$ 8,468
Capital purchases from MARAD Advances	-	101,377,568
Total Noncash Investing, Capital, and Financing Activities	<u>\$ 490,850</u>	<u>\$ 101,386,036</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2014

	Estimated	Actual	Variance With Final Budget
Dockage	\$ 1,099,736	\$ 1,061,272	\$ (38,464)
Wharfage, Dry Bulk	172,029	179,256	7,227
Wharfage, Liquid Bulk	1,057,064	900,922	(156,142)
Wharfage, General Cargo	3,462,981	3,414,255	(48,726)
Storage Revenue	60,000	230,883	170,883
Office Rental	36,000	135,041	99,041
Utilities	17,704	28,675	10,971
Crane Rentals	52,500	43,375	(9,125)
Industrial Park Lease	4,140,263	4,182,255	41,992
Investment Income - Short-term Investments	200,000	211,006	11,006
Right-of-Way Fees	134,000	174,968	40,968
POL Value Yard Fees	370,000	231,774	(138,226)
Security Fees	1,369,725	1,361,865	(7,860)
Capital Contributions	-	2,882,353	2,882,353
Miscellaneous	110,000	154,542	44,542
Total	<u>\$ 12,282,002</u>	<u>\$ 15,192,442</u>	<u>\$ 2,910,440</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2014

	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 2,763,276	\$ 2,540,648	\$ 222,628
Supplies	260,300	186,802	73,498
Other Services and Charges	4,998,749	4,931,994	66,755
Charges from Other Departments	764,259	626,392	137,867
Municipal Service Assessment	526,244	533,731	(7,487)
Depreciation	4,515,597	8,026,147	(3,510,550)
Financing Costs on Short-term Obligations	456,400	397,024	59,376
Transfer to Other Funds	5,000	5,000	-
Total	<u>\$ 14,289,825</u>	<u>\$ 17,247,738</u>	<u>\$ (2,957,913)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Port Plant and Depreciation
For The Year Ended December 31, 2014
(In Thousands)

	Plant			Accumulated Depreciation				Net Book Value of Plant	
	Balance 1/1/14 (restated)	Additions	Retirements	Balance 12/31/14	Balance 1/1/14	Additions	Retirements		Balance 12/31/14
CAPITAL ASSETS									
Land	\$ 20,101	\$ -	\$ -	\$ 20,101	\$ -	\$ -	\$ -	\$ -	\$ 20,101
Infrastructure	127,416	43	-	127,459	72,954	3,757	-	76,711	50,748
Buildings	6,169	-	-	6,169	3,633	121	-	3,754	2,415
Building Improvements	377	-	-	377	308	17	-	325	52
Land Improvements	89,141	12,307	-	101,448	8,994	3,473	-	12,467	88,981
Vehicles	633	-	-	633	568	61	-	629	4
Machinery and Equipment	10,583	428	-	11,011	7,523	586	-	8,109	2,902
Computer Equipment	137	1	-	138	110	10	-	120	18
Computer Software	18	-	-	18	18	-	-	18	-
Office Equipment	149	-	-	149	148	-	-	148	1
Art	21	-	-	21	-	-	-	-	21
Total Capital Assets	254,745	12,779	-	267,524	94,256	8,025	-	102,281	165,243
Construction Work in Progress	8,529	7,471	12,905	3,095	-	-	-	-	3,095
TOTAL	\$ 263,274	\$ 20,250	\$ 12,905	\$ 270,619	\$ 94,256	\$ 8,025	\$ -	\$ 102,281	\$ 168,338

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Annual Operating Revenue Relationships
For the Years Ended December 31,

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Total Tonnage	3,962,962	4,135,214	3,752,995	3,408,158	3,455,706
Operating Revenues	\$ 9,985,905	\$ 10,371,000	\$ 10,214,867	\$ 10,069,028	\$ 10,562,250
Average Revenue Per Ton	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Net Position
December 31, 2014 and 2013

	2014	2013
CURRENT ASSETS		
Cash	\$ 200	\$ 200
Capital Acquisition and Construction Accounts	3,504,571	4,545,452
Interest Receivable	7	13
Intergovernmental Receivables	2,136,880	1,511,248
Accounts Receivable	787	592
Notes Receivable	381	795
Prepaid Items	9,281	11,158
Total Current Assets	5,652,107	6,069,458
NON-CURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	99,441,572	95,517,442
Less: Accumulated Depreciation	(39,594,904)	(37,268,343)
Net Capital Assets	59,846,668	58,249,099
Construction Work in Progress	428,397	1,860,803
Long-Term Notes Receivable	1,684	2,676
Total Non-Current Assets	60,276,749	60,112,578
TOTAL ASSETS	\$ 65,928,856	\$ 66,182,036
CURRENT LIABILITIES		
Accounts Payable	\$ 38,984	\$ 21,363
Accrued Payroll Liabilities	79,716	63,868
Compensated Absences Payable	87,740	79,297
Due to Areawide	-	261,585
Security Deposits	7,850	6,459
Unearned Revenues	78,078	93,159
Capital Acquisition and Construction Accounts and Retainages Payable	30,593	157,745
Total Current Liabilities	322,961	683,476
NON-CURRENT LIABILITIES		
Compensated Absences Payable	3,026	5,557
Total Non-Current Liabilities	3,026	5,557
Total Liabilities	325,987	689,033
DEFERRED INFLOWS OF RESOURCES		
Grant Proceeds	-	9,916
Total Deferred Inflows of Resources	-	9,916
NET POSITION		
Net Investment in Capital Assets	60,275,065	60,109,902
Restricted for Capital Acquisitions and Construction	1,938,954	1,511,248
Unrestricted	3,388,850	3,861,937
Total Net Position	65,602,869	65,483,087
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION	\$ 65,928,856	\$ 66,182,036

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2014 and 2013

	2014	2013
OPERATING REVENUES		
Charges for Services	\$ 1,449,228	\$ 1,401,611
Total Operating Revenues	1,449,228	1,401,611
OPERATING EXPENSES		
Personnel Services	1,142,597	1,055,443
Supplies	100,576	133,185
Other Services and Charges	504,507	568,891
Charges to Other Departments	(348,277)	(465,309)
Depreciation	2,326,561	2,353,402
Total Operating Expenses	3,725,964	3,645,612
Operating Loss	(2,276,736)	(2,244,001)
NON-OPERATING REVENUES		
Intergovernmental Revenues- Non-Capital	260,620	121,173
Investment Income	41,896	32,903
Other Revenue	-	4,421
Non-Operating Revenues	302,516	158,497
Loss Before Capital Contributions and Transfers	(1,974,220)	(2,085,504)
Capital Contributions	2,138,653	2,654,814
Municipal Service Assessment	(44,651)	(40,594)
Change in Net Position	119,782	528,716
Net Position, January 1	65,483,087	64,954,371
Net Position, December 31	\$ 65,602,869	\$ 65,483,087

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2014 and 2013

	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	\$ 1,436,749	\$ 1,403,494
Payments to Employees	(1,120,837)	(1,034,273)
Payments to Vendors	(585,585)	(717,247)
Payments for Interfund Services Used	348,277	465,309
Net Cash Provided by Operating Activities	78,604	117,283
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Grant Proceeds Non-Capital	323,177	121,173
Transfers to Other Funds	(44,651)	(40,594)
Due to Other Funds	(261,585)	(458,141)
Net Cash Provided (Used) by Non-Capital and Related Financing Activities	16,941	(377,562)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(2,618,876)	(3,459,877)
Grant Proceeds Capital	1,440,548	1,943,595
Net Cash Used by Capital and Related Financing Activities	(1,178,328)	(1,516,282)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	41,902	32,904
Net Cash Provided by Investing Activities	41,902	32,904
Net Decrease in Cash	(1,040,881)	(1,743,657)
Cash, January 1	4,545,652	6,289,309
Cash, December 31	\$ 3,504,771	\$ 4,545,652
COMPONENTS OF CASH:		
Cash	\$ 200	\$ 200
Capital Acquisition and Construction Accounts	3,504,571	4,545,452
Cash and Cash Equivalents, December 31	\$ 3,504,771	\$ 4,545,652
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating Loss	\$ (2,276,736)	\$ (2,244,001)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:		
Depreciation Expense	2,326,561	2,353,402
Miscellaneous Revenue	-	4,421
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(195)	7,087
Prepaid Items	1,877	2,200
Notes Receivable	1,406	955
Accounts Payable	17,621	(17,372)
Accrued Payroll Liabilities	15,848	3,324
Compensated Absences Payable	5,912	17,846
Security Deposits	1,391	(9,037)
Unearned Revenue	(15,081)	(1,542)
Net Cash Provided by Operating Activities	78,604	117,283
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	30,593	157,745
Total Noncash Investing, Capital, and Financing Activities	\$ 30,593	\$ 157,745

EXHIBIT EE-45
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2014

	Estimated	Actual	Variance With Final Budget
Airport Lease Fees	\$ 662,000	\$ 659,551	\$ (2,449)
Leases and Rentals	303,000	308,661	5,661
Permanent Parking Fees	277,000	279,408	2,408
Intergovernmental Revenue	514,000	135,226	(378,774)
Medivac Taxiway Use Fees	50,000	49,896	(104)
Merrill Field Fuel Fees	52,000	66,637	14,637
Vehicle Parking	39,000	40,044	1,044
State Aviation Fuel Fees	18,000	18,998	998
Investment Income	47,000	41,896	(5,104)
Transient Parking Fees	12,000	12,706	706
Other	(4,000)	5,994	9,994
Sale of Contractor Specifications	1,000	-	(1,000)
Aircraft Impoundments	1,000	115	(885)
Gain on Disposal of Capital Assets	-	5,720	5,720
Capital Contributions	-	2,264,047	2,264,047
Airport Damage Recovery	-	1,498	1,498
Total	<u>\$ 1,972,000</u>	<u>\$ 3,890,397</u>	<u>\$ 1,918,397</u>

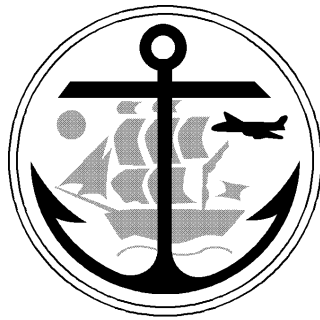
EXHIBIT EE-46
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2014

	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 1,118,621	\$ 1,142,597	\$ (23,976)
Supplies	131,000	100,576	30,424
Municipal Service Assessment	39,676	44,651	(4,975)
Other Services and Charges	732,789	504,507	228,282
Charges to Other Departments	258,321	(348,277)	606,598
Depreciation	2,348,000	2,326,561	21,439
Total	<u>\$ 4,628,407</u>	<u>\$ 3,770,615</u>	<u>\$ 857,792</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Airport Plant and Depreciation
For the Year Ended December 31, 2014
(In Thousands)

	Municipal Airport Plant				Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/14	Additions	Retirements	Balance 12/31/14	Balance 1/1/14	Additions	Retirements	Balance 12/31/14	
CAPITAL ASSETS									
Land	\$ 18,268	\$ -	\$ -	\$ 18,268	\$ -	\$ -	\$ -	\$ -	\$ 18,268
Land Improvements	16,247	1,737	-	17,984	3,544	557	-	4,101	13,883
Infrastructure	48,040	83	-	48,123	24,770	1,126	-	25,896	22,227
Buildings	5,897	-	-	5,897	4,606	83	-	4,689	1,208
Building Improvements	1,099	1,079	-	2,178	255	46	-	301	1,877
Vehicles	723	-	-	723	616	33	-	649	74
Machinery and Equipment	5,111	1,023	-	6,134	3,346	480	-	3,826	2,308
Computer Software	64	-	-	64	64	-	-	64	-
Computer Equipment	37	3	-	40	36	2	-	38	2
Office Furniture and Fixtures	31	-	-	31	31	-	-	31	-
Total Capital Assets	95,517	3,925	-	99,442	37,268	2,327	-	39,595	59,847
Construction Work in Progress	1,861	2,509	3,942	428	-	-	-	-	428
TOTAL	\$ 97,378	\$ 6,434	\$ 3,942	\$ 99,870	\$ 37,268	\$ 2,327	\$ -	\$ 39,595	\$ 60,275



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MUNICIPALITY OF ANCHORAGE, ALASKA
 Equipment Maintenance Fund
 Comparative Statements of Net Position
 December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
CURRENT ASSETS		
Equity in General Cash Pool	\$ 8,730,451	\$ 7,873,842
Capital Acquisition and Construction Accounts	1,822,850	2,478,855
Automotive Parts and Fuel Inventories, at Cost	<u>345,270</u>	<u>366,772</u>
Total Current Assets	<u>10,898,571</u>	<u>10,719,469</u>
CAPITAL ASSETS		
Capital Assets, at Cost	57,463,158	57,007,909
Less: Accumulated Depreciation	<u>(39,946,637)</u>	<u>(39,501,096)</u>
Net Capital Assets	<u>17,516,521</u>	<u>17,506,813</u>
Capital Acquisitions in Progress	<u>730,892</u>	<u>2,258,844</u>
Total Capital Assets	<u>18,247,413</u>	<u>19,765,657</u>
TOTAL ASSETS	<u>\$ 29,145,984</u>	<u>\$ 30,485,126</u>
 CURRENT LIABILITIES		
Accounts Payable	\$ 246,454	\$ 251,516
Accrued Payroll Liabilities	196,745	142,776
Capital Acquisition Accounts Payable	9,272	236,660
Due to Heritage Land Bank Fund	85,000	85,000
Compensated Absences Payable	<u>246,355</u>	<u>183,319</u>
Total Current Liabilities	<u>783,826</u>	<u>899,271</u>
NON-CURRENT LIABILITIES		
Advance from Heritage Land Bank Fund	<u>1,530,000</u>	<u>1,615,000</u>
Total Non-Current Liabilities	<u>1,530,000</u>	<u>1,615,000</u>
Total Liabilities	<u>2,313,826</u>	<u>2,514,271</u>
 NET POSITION		
Net Investment in Capital Assets	18,247,413	18,065,657
Restricted for Capital Acquisitions	-	-
Unrestricted	<u>8,584,745</u>	<u>9,905,198</u>
Total Net Position	<u>26,832,158</u>	<u>27,970,855</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 29,145,984</u>	<u>\$ 30,485,126</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Comparative Statements of Revenues, Expenses, and Changes in Fund Net Position
For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES		
Charges for Services - Intragovernmental Billings	\$ 9,916,523	\$ 9,894,074
Total Operating Revenues	<u>9,916,523</u>	<u>9,894,074</u>
OPERATING EXPENSES		
Personnel Services	4,168,053	3,905,475
Supplies	1,264,055	1,324,406
Other Services and Charges	306,888	304,701
Charges from Other Departments	1,667,488	1,679,670
Depreciation	4,148,592	4,187,102
Total Operating Expenses	<u>11,555,076</u>	<u>11,401,354</u>
Operating Loss	<u>(1,638,553)</u>	<u>(1,507,280)</u>
NON-OPERATING REVENUES (EXPENSES)		
Investment Income	134,528	27,219
Interest Expense	(40,002)	-
Gain on Disposition of Capital Assets	184,587	124,754
Other Revenue	122,180	88,466
Total Non-operating Revenues	<u>401,293</u>	<u>240,439</u>
Loss Before Capital Contributions	<u>(1,237,260)</u>	<u>(1,266,841)</u>
Capital Contributions	98,563	316,639
Change in Net Position	<u>(1,138,697)</u>	<u>(950,202)</u>
Net Position, January 1	<u>27,970,855</u>	<u>28,921,057</u>
Net Position, December 31	<u>\$ 26,832,158</u>	<u>\$ 27,970,855</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 10,038,703	\$ 9,982,540
Payments to Employees	(4,051,048)	(3,959,434)
Payments to Vendors	(1,554,503)	(3,007,379)
Payments for Interfund Services Used	(1,667,488)	(304,701)
Net Cash Provided by Operating Activities	<u>2,765,664</u>	<u>2,711,026</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(2,759,173)	(5,539,864)
Due to Other Funds	-	85,000
Interest Expense on Interfund Loan	(40,000)	-
Principal Payments on Intefund Loan	(85,000)	-
Transfers from Other Funds	-	-
Loan Proceeds from Interfund Loan	-	1,615,000
Gain on Disposition of Capital Assets	184,587	124,754
Net Cash Used by Capital and Related Financing Activities	<u>(2,699,588)</u>	<u>(3,715,110)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	134,528	27,219
Net Cash Provided by Investing Activities	<u>134,528</u>	<u>27,219</u>
Net Increase (Decrease) in Cash	200,604	(976,865)
Cash, January 1	<u>10,352,697</u>	<u>11,329,562</u>
Cash, December 31	<u>10,553,301</u>	<u>10,352,697</u>
COMPONENTS OF CASH		
Cash in Central Treasury	8,730,451	7,873,842
Capital Acquisition and Construction Accounts	1,822,850	2,478,855
Cash and Cash Equivalents, December 31	<u>\$ 10,553,301</u>	<u>\$ 10,352,697</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Loss	\$ (1,638,553)	\$ (1,507,280)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:		
Depreciation	4,148,592	4,187,102
Other Revenues	122,180	88,466
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Inventories	21,502	22,758
Accounts Receivable	-	65,751
Accounts Payable	(5,062)	(91,812)
Accrued Payroll Liabilities	53,969	(37,027)
Compensated Absences Payable	63,036	(16,932)
Net Cash Provided by Operating Activities	<u>2,765,664</u>	<u>2,711,026</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	9,272	-
Contributed Capital and Equipment	98,563	316,639
Total Noncash Investing, Capital, and Financing Activities	<u>\$ 107,835</u>	<u>\$ 316,639</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2014

	Estimated	Actual	Variance With Final Budget
Intragovernmental Billings	\$ 9,864,269	\$ 9,916,523	\$ 52,254
Capital Contributions	-	98,563	98,563
Investment Income	162,000	134,528	(27,472)
Gain (Loss) on Disposition of Capital Assets	(317,753)	184,587	502,340
Other Revenue	142,000	122,180	(19,820)
Total	\$ 9,850,516	\$ 10,456,381	\$ 605,865

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2014

	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 4,367,964	\$ 4,168,053	\$ 199,911
Supplies	1,389,105	1,264,055	125,050
Other Services and Charges	235,000	306,888	(71,888)
Charges from Other Departments	1,749,993	1,667,488	82,505
Interest Expense	-	40,002	(40,002)
Depreciation	3,878,520	4,148,592	(270,072)
Total	\$ 11,620,582	\$ 11,595,078	\$ 25,504

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Equipment Maintenance Capital Assets and Depreciation
For the Year Ended December 31, 2014
(In Thousands)

	Capital Assets				Accumulated Depreciation				Net Book Value of Capital Assets
	Balance 1/1/14	Additions	Retirements	Balance 12/31/14	Balance 1/1/14	Additions	Retirements	Balance 12/31/14	
CAPITAL ASSETS									
Land	\$ 1,119	\$ -	\$ -	\$ 1,119	\$ -	\$ -	\$ -	\$ -	\$ 1,119
Buildings	1,350	-	-	1,350	147	52	-	199	1,151
Vehicles	47,459	3,881	3,456	47,884	34,877	3,525	3,396	35,006	12,878
Machinery and Equipment	6,918	337	342	6,913	4,342	546	306	4,582	2,331
Office Equipment	161	36	-	197	135	25	-	160	37
Total Capital Assets	57,007	4,254	3,798	99,467	39,501	4,148	3,702	39,947	17,516
Capital Acquisitions in Progress	2,259	2,622	4,150	731	-	-	-	-	731
TOTAL	\$ 59,266	\$ 6,876	\$ 7,948	\$ 100,198	\$ 39,501	\$ 4,148	\$ 3,702	\$ 39,947	\$ 18,247

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Net Position
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
CURRENT ASSETS		
Prepaid Items	\$ 820,963	\$ 547,999
Total Unrestricted Current Assets	<u>820,963</u>	<u>547,999</u>
Restricted Assets:		
Master Lease Agreement Escrow	142,939	-
Capital Acquisition and Construction Accounts	<u>-</u>	<u>886,387</u>
Total Restricted Current Assets	<u>142,939</u>	<u>886,387</u>
Total Current Assets	<u>963,902</u>	<u>1,434,386</u>
CAPITAL ASSETS		
Capital Assets, at Cost	34,154,101	33,335,669
Less: Accumulated Depreciation and Amortization	<u>(31,511,852)</u>	<u>(30,532,678)</u>
Net Capital Assets	<u>2,642,249</u>	<u>2,802,991</u>
Capital Acquisitions in Progress	<u>29,493,828</u>	<u>18,599,469</u>
Total Capital Assets	<u>32,136,077</u>	<u>21,402,460</u>
TOTAL ASSETS	<u>\$ 33,099,979</u>	<u>\$ 22,836,846</u>
CURRENT LIABILITIES		
Accounts Payable	\$ 299,042	\$ 581,312
Accrued Payroll Liabilities	479,060	405,363
Capital Acquisition and Construction Accounts and Retainage Payable	80,898	-
Compensated Absences Payable	566,121	580,728
Due to Areawide General Fund	1,579,315	557,778
Accrued Interest Payable	82,441	47,020
Long-term Obligations Maturing Within One Year	2,907,087	1,798,559
Current Liabilities Payable from Restricted Assets:		
Capital Acquisition and Construction Accounts and Retainage Payable	<u>142,939</u>	<u>384,661</u>
Total Current Liabilities	<u>6,136,903</u>	<u>4,355,421</u>
NON-CURRENT LIABILITIES		
Compensated Absences Payable	154,359	178,970
Capital Leases Payable	<u>12,403,170</u>	<u>7,785,316</u>
Total Non-Current Liabilities	<u>12,557,529</u>	<u>7,964,286</u>
Total Liabilities	<u>18,694,432</u>	<u>12,319,707</u>
NET POSITION		
Net Investment in Capital Assets	16,825,820	11,818,585
Restricted for Capital Acquisitions	-	501,726
Unrestricted	<u>(2,420,273)</u>	<u>(1,803,172)</u>
Total Net Position	<u>14,405,547</u>	<u>10,517,139</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 33,099,979</u>	<u>\$ 22,836,846</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Revenues, Expenses, and Changes in Fund Net Position
For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES		
Charges for Services - Intragovernmental Billings	\$ 14,629,222	\$ 18,335,591
Total Operating Revenues	<u>14,629,222</u>	<u>18,335,591</u>
OPERATING EXPENSES		
Operations:		
Personnel Services	7,336,155	6,715,933
Supplies	51,646	43,039
Other Services and Charges	2,655,214	3,084,913
Charges from Other Departments	982,883	5,163,567
Total Operations	<u>11,025,898</u>	<u>15,007,452</u>
Depreciation and Amortization	988,600	1,895,171
Total Operating Expenses	<u>12,014,498</u>	<u>16,902,623</u>
Operating Income	<u>2,614,724</u>	<u>1,432,968</u>
NON-OPERATING REVENUES (EXPENSES)		
Investment Loss	(37,027)	(11,314)
Other Revenue	3,000	13,327
Interest on Long-term Obligations	(473,533)	(50,520)
Cost of Issuance	(15,516)	(11,790)
Loss on Disposal of Capital Assets	-	(3,831)
Total Non-Operating Revenues (Expenses)	<u>(523,076)</u>	<u>(64,128)</u>
Income (Loss) Before Capital Contributions and Transfers	2,091,648	1,368,840
Capital Contributions	27,000	-
Transfers to Other Funds	(8,200)	-
Transfers from Other Funds	1,777,960	2,969,832
Change in Net Position	<u>3,888,408</u>	<u>4,338,672</u>
Net Position, January 1	10,517,139	6,178,467
Net Position, December 31	<u>\$ 14,405,547</u>	<u>\$ 10,517,139</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 14,632,222	\$ 18,348,918
Payments to Employees	(7,301,676)	(6,890,392)
Payments to Vendors	(3,262,094)	(3,427,349)
Payments for Interfund Services Used	(982,883)	(5,163,567)
Net Cash Provided by Operating Activities	<u>3,085,569</u>	<u>2,867,610</u>
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Due to Other Funds	1,021,537	9,244
Transfers from Other Funds	(8,200)	40,000
Net Cash Used by Non-Capital and Related Financing Activities	<u>1,013,337</u>	<u>49,244</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(2,306,618)	(1,925,907)
Interest Payments on Long-Term Obligations	(453,628)	(38,855)
Transfers from Other Funds	1,777,960	2,929,832
Acquisition and Construction of Capital Assets	(11,998,980)	(5,035,262)
Proceeds from Issuance of Debt	8,033,000	-
Net Cash Used in Capital and Related Financing Activities	<u>(4,948,266)</u>	<u>(4,070,192)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Loss	(37,027)	(11,314)
Net Cash Used by Investing Activities	<u>(37,027)</u>	<u>(11,314)</u>
Net Decrease in Cash	(886,387)	(1,164,652)
Cash, January 1	886,387	2,051,039
Cash, December 31	<u>-</u>	<u>886,387</u>
COMPONENTS OF CASH		
Capital Acquisition and Construction Accounts	-	886,387
Cash and Cash Equivalents, December 31	<u>\$ -</u>	<u>\$ 886,387</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 2,614,724	\$ 1,432,968
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Depreciation and Amortization	988,600	1,895,171
Other Revenue	3,000	13,327
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Prepaid Items and Deposits	(272,964)	(18,282)
Accounts Payable	(282,270)	(195,019)
Accrued Payroll Liabilities	73,697	(97,437)
Deferred Revenue	-	(86,096)
Compensated Absences Payable	(39,218)	(77,022)
Total Cash Provided by Operating Activities	<u>3,085,569</u>	<u>2,867,610</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	223,837	384,661
Contributed Capital	27,000	-
Total Non-Cash Investing, Capital, and Financing Activities	<u>\$ 250,837</u>	<u>\$ 384,661</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2014

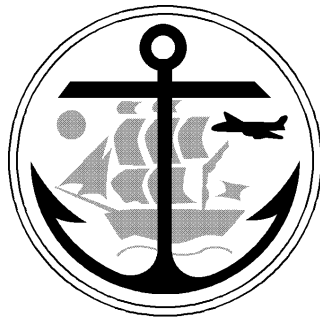
	<u>Estimated</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Intragovernmental Billings	\$ 17,384,118	\$ 14,629,222	\$ (2,754,896)
Investment Loss - Short-term Investments	-	(37,027)	(37,027)
Other Revenue	5,000	3,000	(2,000)
Transfers from Other Funds:			-
Areawide General Fund	-	1,039,101	1,039,101
Fire Service Area Fund	-	7,446	7,446
Public Finance and Investment Fund	-	169	169
Electric Utility Fund	-	326,886	326,886
Water Utility Fund	-	202,948	202,948
WasteWater Utility Fund	-	201,410	201,410
Capital Contributions	-	27,000	27,000
Total	<u>\$ 17,389,118</u>	<u>\$ 16,400,155</u>	<u>\$ (988,963)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2014

	<u>Authorizations</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Personnel Services	\$ 8,153,019	\$ 7,336,155	\$ 816,864
Supplies	49,180	51,646	(2,466)
Other Services and Charges	3,229,937	2,655,214	574,723
Transfers to Other Funds	2,029,029	8,200	-
Charges from Other Departments	753,014	982,883	(229,869)
Depreciation and Amortization	2,117,076	988,600	1,128,476
Interest on Long-Term Obligations	157,757	473,533	631,290
Cost of Issuance	15,000	15,516	30,516
Total	<u>\$ 16,504,012</u>	<u>\$ 12,511,747</u>	<u>\$ 2,949,534</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Property and Equipment, Depreciation and Amortization
For the Year Ended December 31, 2014
(In Thousands)

	Property and Equipment				Accumulated Depreciation and Amortization				Net Book Value of Assets Property & Equipment
	Balance 1/1/14	Additions	Retirements	Balance 12/31/14	Balance 1/1/14	Additions	Retirements	Balance 12/31/14	
CAPITAL ASSETS									
Computer Equipment	\$ 33,107	\$ 821	\$ 9	\$ 33,919	\$ 30,421	\$ 971	\$ 9	\$ 31,383	\$ 2,536
Machinery and Equipment	107	7	-	114	76	9	-	85	29
Office Furniture and Fixtures	43	-	-	43	32	6	-	38	5
Building Improvement	78	-	-	78	3	2	-	5	73
Total Capital Assets	33,335	828	9	34,154	30,532	988	9	31,511	2,643
Capital Acquisitions in Progress	18,599	11,649	755	29,493	-	-	-	-	29,493
TOTAL	\$ 51,934	\$ 12,477	\$ 764	\$ 63,647	\$ 30,532	\$ 988	\$ 9	\$ 31,511	\$ 32,136



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MUNICIPALITY OF ANCHORAGE, ALASKA
 General Liability and Workers' Compensation Fund
 Comparative Statements of Net Position
 For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
CURRENT ASSETS		
Equity in General Cash Pool	\$ 18,906,423	\$ 19,880,982
Due from Other Funds	328,033	-
Prepaid Items	419,692	390,559
Total Current Assets	<u>19,654,148</u>	<u>20,271,541</u>
NON-CURRENT ASSETS		
Advances to Other Funds	1,955,713	1,406,427
TOTAL ASSETS	<u>\$ 21,609,861</u>	<u>\$ 21,677,968</u>
CURRENT LIABILITIES		
Accounts Payable	\$ 280,071	\$ 254,559
Accrued Payroll Liabilities	15,802	14,338
Compensated Absences Payable	6,706	4,557
Claims Payable	9,919,875	11,189,368
Claims Incurred but Not Reported	2,506,356	1,541,165
Total Current Liabilities	<u>12,728,810</u>	<u>13,003,987</u>
NON-CURRENT LIABILITIES		
Compensated Absences Payable	15,954	17,030
Claims Incurred but Not Reported	5,604,697	5,753,817
Total Non-Current Liabilities	<u>5,620,651</u>	<u>5,770,847</u>
Total Liabilities	<u>18,349,461</u>	<u>18,774,834</u>
NET POSITION		
Unrestricted	3,260,400	2,903,134
Total Net Position	<u>3,260,400</u>	<u>2,903,134</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 21,609,861</u>	<u>\$ 21,677,968</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Liability and Workers' Compensation Fund
 Comparative Statements of Revenues, Expenses and Changes in Fund Net Position
 For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES		
Premium Revenue	\$ 11,534,560	\$ 16,289,089
Other Revenue	813	540
Total Operating Revenues	<u>11,535,373</u>	<u>16,289,629</u>
OPERATING EXPENSES		
Personnel Services	289,153	234,062
Services and Charges:		
Insurance Premiums	1,123,587	1,150,031
Claims and Processing Fees Net of Change in Estimated but Not Reported		
Claims of \$ 816,071 in 2014 and \$(554,746) in 2013	8,590,527	8,977,822
Professional Services	93,948	129,413
Other	3,029	228,619
Total Services and Charges	<u>9,811,091</u>	<u>10,485,885</u>
Charges from Other Departments	1,440,977	1,170,289
Total Operating Expenses	<u>11,541,221</u>	<u>11,890,236</u>
Operating Income (Loss)	<u>(5,848)</u>	<u>4,399,393</u>
NON-OPERATING REVENUES		
Investment Income	363,114	94,085
Total Non-Operating Revenues	<u>363,114</u>	<u>94,085</u>
Change in Net Position	<u>357,266</u>	<u>4,493,478</u>
Net Position, January 1	2,903,134	(1,590,344)
Net Position, December 31	<u>\$ 3,260,400</u>	<u>\$ 2,903,134</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Liability and Workers' Compensation Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2014 and 2013

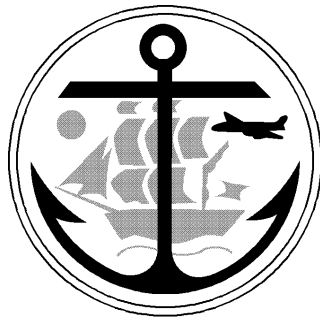
	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 11,535,373	\$ 16,289,629
Payments to Employees	(286,616)	(233,590)
Payments to Vendors	(10,268,134)	(8,699,335)
Payments for Intefund Services Used	(1,440,977)	(1,170,289)
Net Cash Provided (Used) by Operating Activities	(460,354)	6,186,415
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Loan payments received on interfund loans	220,449	548,534
Due from Other Funds	(548,482)	-
Advances to Other Funds	(549,286)	-
Net Cash Provided (Used) by Non-Capital and Related Financing Activities	(877,319)	548,534
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	363,114	94,085
Net Cash Provided by Investing Activities	363,114	94,085
Net Increase (Decrease) in Cash	(974,559)	6,829,034
Cash, January 1	19,880,982	13,051,948
Cash, December 31	18,906,423	19,880,982
COMPONENTS OF CASH		
Cash in Central Treasury	18,906,423	19,880,982
Capital Acquisition and Construction Accounts	-	-
Cash and Cash Equivalents, December 31	\$ 18,906,423	\$ 19,880,982
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES		
Operating Loss	\$ (5,848)	\$ 4,399,393
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:		
Prepaid Items	(29,133)	3,512
Accounts Payable	25,512	13,243
Payroll Liabilities Payable	1,464	(2,316)
Compensated Absences Payable	1,073	2,788
Claims Payable	(1,269,493)	2,598,151
Claims Incurred but Not Reported	816,071	(828,356)
Net Cash Provided (Used) by Operating Activities	\$ (460,354)	\$ 6,186,415

MUNICIPALITY OF ANCHORAGE, ALASKA
General Liability and Workers' Compensation Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2014

	<u>Estimated</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Intragovernmental Billings	\$ 11,220,778	\$ 11,031,036	\$ (189,742)
Insurance Recoveries	-	503,524	503,524
Investment Income	303,870	363,114	59,244
Other Revenue	-	813	813
Total	<u>\$ 11,524,648</u>	<u>\$ 11,898,487</u>	<u>\$ 373,839</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
General Liability and Workers' Compensation Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2014

	<u>Authorizations</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Personnel Services	\$ 382,838	\$ 289,153	\$ 93,685
Supplies	4,500	2,652	1,848
Insurance Premiums	1,124,440	1,123,587	853
Claims and Processing Fees	8,497,840	8,361,217	136,623
Professional Services	113,998	93,948	20,050
Other Services and Charges	256,000	229,687	26,313
Charges from Other Departments	1,499,950	1,440,977	58,973
Total	<u>\$ 11,879,566</u>	<u>\$ 11,541,221</u>	<u>\$ 338,345</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
 Medical and Dental Self Insurance Fund
 Comparative Statements of Net Position
 December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
CURRENT ASSETS		
Equity in General Cash Pool	\$ 17,377,481	\$ 11,112,726
TOTAL ASSETS	<u>\$ 17,377,481</u>	<u>\$ 11,112,726</u>
CURRENT LIABILITIES		
Accounts Payable	\$ -	\$ 40,166
Accrued Payroll Liabilities	2,388	25
Compensated Absences Payable	-	3,579
Claims Payable	985,188	1,019,061
Claims Incurred but Not Reported	6,101,613	5,914,212
Total Current Liabilities	<u>7,089,189</u>	<u>6,977,043</u>
NET POSITION		
Unrestricted	10,288,292	4,135,683
Total Net Position	<u>10,288,292</u>	<u>4,135,683</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 17,377,481</u>	<u>\$ 11,112,726</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Medical and Dental Self Insurance Fund
 Comparative Statements of Revenues, Expenses and Changes in Fund Net Position
 For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES		
Premium Revenue	\$ 55,608,270	\$ 57,700,894
Total Operating Revenues	<u>55,608,270</u>	<u>57,700,894</u>
OPERATING EXPENSES		
Operations:		
Personnel Services	153,626	52,560
Other Services and Charges:		
Medical and Dental Claims Net of Change in Estimated but Not Reported	47,412,207	52,485,460
Professional Services	1,415,474	1,511,699
Other Services and Charges	650,634	608,751
Total Services and Charges	<u>49,478,315</u>	<u>54,605,910</u>
Charges from Other Departments	767	275
Total Operating Expenses	<u>49,632,708</u>	<u>54,658,745</u>
Operating Income	5,975,562	3,042,149
NON-OPERATING REVENUES		
Investment Income (Loss)	177,047	(2,484)
Total Non-Operating Revenues	<u>177,047</u>	<u>(2,484)</u>
Change in Net Position	6,152,609	3,039,665
Net Position, January 1	4,135,683	1,096,018
Net Position, December 31	<u>\$ 10,288,292</u>	<u>\$ 4,135,683</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Medical and Dental Self Insurance Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 55,608,270	\$ 57,700,894
Payments to Employees	(154,842)	(48,956)
Payments to Vendors	(49,364,953)	(54,675,430)
Payments for Interfund Services Used	(767)	(275)
Net Cash Provided by Operating Activities	<u>6,087,708</u>	<u>2,976,233</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income (Loss)	177,047	(2,484)
Net Cash Provided (Used) by Investing Activities	<u>177,047</u>	<u>(2,484)</u>
Net Increase in Cash	6,264,755	2,973,749
Cash, January 1	11,112,726	8,138,977
Cash, December 31	<u>17,377,481</u>	<u>11,112,726</u>
COMPONENTS OF CASH		
Cash in Central Treasury	17,377,481	11,112,726
Capital Acquisition and Construction Accounts	-	-
Cash and Cash Equivalents, December 31	<u>\$ 17,377,481</u>	<u>\$ 11,112,726</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 5,975,562	\$ 3,042,149
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Accounts Payable	(40,166)	25,556
Accrued Payroll Liabilities	2,363	25
Compensated Absences Payable	(3,579)	3,579
Claims Payable	(33,873)	22,803
Claims Incurred but not Reported	187,401	(117,879)
Net Cash Provided by Operating Activities	<u>\$ 6,087,708</u>	<u>\$ 2,976,233</u>

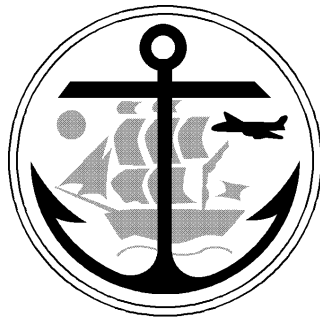
MUNICIPALITY OF ANCHORAGE, ALASKA
Tax Revenues by Source
General Fund
Last Ten Years

Fiscal Year	General Property	Motor Vehicle Registration	Hotel/Motel	Excise on Tobacco	E911 Surcharge (2)	Penalties and Interest	Other (1)	Total
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
2009	457,577,381	4,700,829	7,311,601	16,550,062	-	3,171,017	4,566,782	493,877,672
2010	474,341,058	4,881,941	8,194,030	17,321,934	-	4,456,600	4,899,410	514,094,973
2011	478,881,526	4,823,011	8,799,894	19,672,105	-	2,821,579	5,288,920	520,287,035
2012	486,360,103	11,303,053	9,540,552	22,219,610	-	4,218,037	5,025,514	538,666,869
2013	490,350,459	11,448,632	9,594,346	22,789,454	-	2,905,395	5,477,236	542,565,522
2014	494,994,945	11,818,369	10,462,835	21,926,133	6,766,679	2,808,100	5,840,906	554,617,967

(1) Other includes Motor Vehicle Rental Tax and Aircraft Tax.

(2) E911 Surcharge Fund created in 2014, revenue was previously recognized in the Fire Service Area Fund and Anchorage Metropolitan Police Service Area Fund.

Source: Municipality of Anchorage, Finance Department.



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MUNICIPALITY OF ANCHORAGE, ALASKA
Summary of Debt Service Requirements to Maturity
December 31, 2014

Year	Areawide G.O. Bonds	Fire, Police, Economic and Community Development G.O. Bonds	Roads and Drainage G.O. Bonds	General Funds Notes and Contracts	General Government Revenue Bonds
2015	\$ 3,274,690	\$ 7,783,724	\$ 43,967,187	\$ 281,914	\$ 10,486,260
2016	3,196,332	6,351,292	45,481,239	293,700	8,308,210
2017	3,363,728	7,592,139	44,069,635	297,200	6,621,810
2018	3,605,687	7,164,266	44,188,161	297,200	6,702,560
2019	3,121,123	6,558,757	39,980,806	302,000	6,780,960
2020	3,470,329	6,558,951	39,235,503	300,000	6,859,460
2021	2,726,234	4,147,796	32,645,381	297,750	6,939,650
2022	2,259,964	3,121,292	29,681,031	300,250	7,019,100
2023	2,264,771	3,104,314	29,620,537	302,250	7,102,425
2024	1,995,268	2,479,632	27,795,872	298,750	7,185,650
2025	1,624,632	1,730,982	24,797,852	295,000	7,267,950
2026	1,436,297	1,719,688	17,727,455	296,000	7,351,075
2027	1,431,546	1,716,494	17,673,307	301,500	7,438,788
2028	962,300	1,109,971	14,175,920	296,250	7,524,394
2029	712,114	854,527	9,607,736	300,750	7,612,281
2030	705,853	847,831	9,543,829	294,500	7,701,756
2031	304,639	414,106	6,421,793	298,000	7,792,125
2032	182,589	380,616	4,523,536	300,750	7,882,875
2033	103,893	165,316	2,889,287	297,750	7,975,875
2034	103,786	165,146	2,886,314	299,250	8,065,125
2035	-	-	-	-	8,159,875
2036	-	-	-	-	8,257,975
2037	-	-	-	-	8,352,850
2038	-	-	-	-	8,448,825
2039	-	-	-	-	-
2040	-	-	-	-	-
2041	-	-	-	-	-
2042	-	-	-	-	-
2043	-	-	-	-	-
2044	-	-	-	-	-
Total	\$ 36,845,775	\$ 63,966,840	\$ 486,912,381	\$ 5,950,764	\$ 183,837,854

MUNICIPALITY OF ANCHORAGE, ALASKA
Summary of Debt Service Requirements to Maturity
December 31, 2014

Year	Internal Service Funds Notes and Contracts	Enterprise Funds Bonds, Loans Contracts	Total Primary Government	Anchorage School District Bonds	Total Reporting Entity
2015	\$ 3,219,100	\$ 53,031,521	\$ 122,044,396	\$ 85,246,164	\$ 207,290,560
2016	2,854,239	94,762,332	161,247,344	81,097,334	242,344,678
2017	2,660,536	52,079,279	116,684,327	76,123,334	192,807,661
2018	2,660,536	51,922,498	116,540,908	70,714,887	187,255,795
2019	2,660,536	51,024,180	110,428,362	67,212,661	177,641,023
2020	1,603,576	50,715,456	108,743,275	63,003,052	171,746,327
2021	666,447	50,125,124	97,548,382	62,939,874	160,488,256
2022	20,409	49,221,183	91,623,230	48,738,589	140,361,819
2023	-	49,098,940	91,493,237	48,260,465	139,753,702
2024	-	47,065,024	86,820,196	37,604,776	124,424,972
2025	-	46,916,440	82,632,856	28,115,016	110,747,872
2026	-	46,753,952	75,284,467	16,596,952	91,881,419
2027	-	46,285,328	74,846,963	16,572,668	91,419,631
2028	-	46,063,486	70,132,321	12,813,687	82,946,008
2029	-	44,241,576	63,328,984	7,782,055	71,111,039
2030	-	42,251,235	61,345,004	5,404,040	66,749,044
2031	-	39,770,408	55,001,071	3,982,750	58,983,821
2032	-	39,155,310	52,425,676	3,980,350	56,406,026
2033	-	38,528,846	49,960,967	3,977,275	53,938,242
2034	-	38,116,333	49,635,954	2,978,400	52,614,354
2035	-	37,924,616	46,084,491	-	46,084,491
2036	-	36,845,202	45,103,177	-	45,103,177
2037	-	36,650,081	45,002,931	-	45,002,931
2038	-	22,693,885	31,142,710	-	31,142,710
2039	-	22,486,003	22,486,003	-	22,486,003
2040	-	11,583,500	11,583,500	-	11,583,500
2041	-	11,586,500	11,586,500	-	11,586,500
2042	-	11,586,000	11,586,000	-	11,586,000
2043	-	11,584,000	11,584,000	-	11,584,000
2044	-	11,585,600	11,585,600	-	11,585,600
Total	\$ 16,345,379	\$ 1,191,653,837	\$ 1,985,512,830	\$ 743,144,329	\$ 2,728,657,159

MUNICIPALITY OF ANCHORAGE, ALASKA
 Areawide General Obligation Bonds
 Debt Service Requirements to Maturity
 December 31, 2014

Year	Principal	Interest	Total
2015	\$ 1,896,602	\$ 1,378,088	\$ 3,274,690
2016	1,981,216	1,215,116	3,196,332
2017	2,244,974	1,118,754	3,363,728
2018	2,601,458	1,004,229	3,605,687
2019	2,240,192	880,931	3,121,123
2020	2,694,542	775,787	3,470,329
2021	2,058,485	667,749	2,726,234
2022	1,688,396	571,568	2,259,964
2023	1,773,463	491,308	2,264,771
2024	1,589,217	406,051	1,995,268
2025	1,304,889	319,743	1,624,632
2026	1,182,012	254,285	1,436,297
2027	1,237,151	194,395	1,431,546
2028	831,458	130,842	962,300
2029	625,808	86,306	712,114
2030	653,830	52,023	705,853
2031	276,392	28,247	304,639
2032	164,635	17,954	182,589
2033	94,240	9,653	103,893
2034	98,845	4,941	103,786
Total	<u>\$ 27,237,805</u>	<u>\$ 9,607,970</u>	<u>\$ 36,845,775</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Fire, Police, Economic and Community Development General Obligation Bonds
 Debt Service Requirements to Maturity
 December 31, 2014

Year	Fire		Police		Economic & Community		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2015	\$ 2,282,345	\$ 1,461,366	\$ 184,564	\$ 142,676	\$ 2,703,551	\$ 1,009,222	\$ 7,783,724
2016	2,235,238	1,175,790	124,413	69,596	1,887,303	858,952	6,351,292
2017	2,942,238	1,067,663	147,548	63,888	2,612,313	758,489	7,592,139
2018	3,222,181	906,167	137,458	56,867	2,209,791	631,802	7,164,266
2019	2,899,611	755,161	137,949	49,532	2,204,722	511,782	6,558,757
2020	3,062,958	633,780	149,473	44,340	2,253,386	415,014	6,558,951
2021	2,075,852	511,752	138,426	37,927	1,047,461	336,378	4,147,796
2022	1,471,385	421,102	144,314	31,139	762,643	290,709	3,121,292
2023	1,526,215	344,887	150,582	23,949	803,577	255,104	3,104,314
2024	1,171,079	274,332	161,595	16,911	639,385	216,330	2,479,632
2025	800,514	201,928	13,620	4,085	530,194	180,641	1,730,982
2026	831,888	159,642	14,181	3,529	557,059	153,389	1,719,688
2027	875,198	119,216	14,741	2,951	579,719	124,669	1,716,494
2028	514,592	75,710	15,344	2,349	407,781	94,195	1,109,971
2029	336,181	47,002	15,991	1,722	381,806	71,825	854,527
2030	349,273	29,041	16,637	1,059	401,259	50,562	847,831
2031	155,075	15,459	17,370	358	190,823	35,021	414,106
2032	150,000	7,556	-	-	197,627	25,433	380,616
2033	-	-	-	-	149,955	15,361	165,316
2034	-	-	-	-	157,282	7,864	165,146
Total	<u>\$ 26,901,823</u>	<u>\$ 8,207,554</u>	<u>\$ 1,584,206</u>	<u>\$ 552,878</u>	<u>\$ 20,677,637</u>	<u>\$ 6,042,742</u>	<u>\$ 63,966,840</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage General Obligation Bonds
Debt Service Requirements to Maturity
December 31, 2014

Year	Principal	Interest	Total
2015	\$ 28,582,966	\$ 15,384,221	\$ 43,967,187
2016	29,741,854	15,739,385	45,481,239
2017	29,787,955	14,281,680	44,069,635
2018	31,369,159	12,819,002	44,188,161
2019	28,632,535	11,348,271	39,980,806
2020	29,169,653	10,065,850	39,235,503
2021	23,789,775	8,855,606	32,645,381
2022	21,908,262	7,772,769	29,681,031
2023	22,906,156	6,714,381	29,620,537
2024	22,193,709	5,602,163	27,795,872
2025	20,245,760	4,552,092	24,797,852
2026	14,179,838	3,547,617	17,727,455
2027	14,833,170	2,840,137	17,673,307
2028	12,085,805	2,090,115	14,175,920
2029	8,135,201	1,472,535	9,607,736
2030	8,493,986	1,049,843	9,543,829
2031	5,720,333	701,460	6,421,793
2032	4,052,737	470,799	4,523,536
2033	2,620,804	268,483	2,889,287
2034	2,748,871	137,443	2,886,314
Total	<u>\$ 361,198,529</u>	<u>\$ 125,713,852</u>	<u>\$ 486,912,381</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
General Government Funds
Master Lease Agreement
Debt Service Requirements to Maturity
December 31, 2014

Balance of Master Lease Agreement paid off in 2014

MUNICIPALITY OF ANCHORAGE, ALASKA
The Alaska Center for Performing Arts Roof Loan
Debt Service Requirements to Maturity
December 31, 2014

Year	Principal	Interest	Total
2015	\$ 120,000	\$ 161,914	\$ 281,914
2016	120,000	173,700	293,700
2017	125,000	172,200	297,200
2018	130,000	167,200	297,200
2019	140,000	162,000	302,000
2020	145,000	155,000	300,000
2021	150,000	147,750	297,750
2022	160,000	140,250	300,250
2023	170,000	132,250	302,250
2024	175,000	123,750	298,750
2025	180,000	115,000	295,000
2026	190,000	106,000	296,000
2027	205,000	96,500	301,500
2028	210,000	86,250	296,250
2029	225,000	75,750	300,750
2030	230,000	64,500	294,500
2031	245,000	53,000	298,000
2032	260,000	40,750	300,750
2033	270,000	27,750	297,750
2034	285,000	14,250	299,250
Total	<u>\$ 3,735,000</u>	<u>\$ 2,215,764</u>	<u>\$ 5,950,764</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Internal Service Fund
 Information Technology
 Master Lease Agreement
 Debt Service Requirements to Maturity
 December 31, 2014

Year	Principal	Interest	Total
2015	\$ 2,907,087	\$ 312,013	\$ 3,219,100
2016	2,603,070	251,169	2,854,239
2017	2,463,803	196,733	2,660,536
2018	2,517,562	142,974	2,660,536
2019	2,572,510	88,025	2,660,536
2020	1,566,608	36,969	1,603,576
2021	659,339	7,108	666,447
2022	20,278	131	20,409
Total	<u>\$ 15,310,257</u>	<u>\$ 1,035,122</u>	<u>\$ 16,345,379</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Summary of Enterprise Funds
 Debt Service Requirements to Maturity
 December 31, 2014

Year	Electric Utility Bonds	Water Utility Bonds and Contracts	Wastewater Utility Bonds and Contracts	Solid Waste Bonds and Contracts	Total
2015	\$ 26,181,334	\$ 15,567,463	\$ 9,365,818	\$ 1,916,905	\$ 53,031,521
2016	25,449,497	27,928,745	39,492,466	1,891,624	94,762,332
2017	25,179,497	15,693,585	9,897,653	1,308,544	52,079,279
2018	25,178,097	15,620,837	9,832,427	1,291,137	51,922,498
2019	24,680,747	15,551,301	9,518,402	1,273,730	51,024,180
2020	24,678,147	15,317,182	9,463,805	1,256,322	50,715,456
2021	24,678,347	15,245,681	9,410,204	790,892	50,125,124
2022	24,677,897	14,403,294	9,359,787	780,206	49,221,183
2023	24,679,897	14,340,700	9,308,824	769,519	49,098,940
2024	24,677,772	12,470,991	9,157,429	758,833	47,065,024
2025	24,641,283	12,417,928	9,109,083	748,146	46,916,440
2026	24,576,923	12,384,625	9,054,944	737,460	46,753,952
2027	24,512,909	12,330,925	8,992,322	449,172	46,285,328
2028	24,378,923	12,196,198	9,307,053	181,312	46,063,486
2029	24,246,156	11,842,742	7,973,969	178,710	44,241,576
2030	24,102,973	10,572,272	7,399,883	176,107	42,251,235
2031	23,954,027	9,070,002	6,746,379	-	39,770,408
2032	23,795,579	8,832,430	6,527,301	-	39,155,310
2033	23,631,223	8,598,225	6,299,398	-	38,528,846
2034	23,459,226	8,482,534	6,174,573	-	38,116,333
2035	23,277,854	8,479,960	6,166,802	-	37,924,616
2036	23,095,452	8,211,000	5,538,750	-	36,845,202
2037	22,899,706	8,210,250	5,540,125	-	36,650,081
2038	22,693,885	-	-	-	22,693,885
2039	22,486,003	-	-	-	22,486,003
2040	11,583,500	-	-	-	11,583,500
2041	11,586,500	-	-	-	11,586,500
2042	11,586,000	-	-	-	11,586,000
2043	11,584,000	-	-	-	11,584,000
2044	11,585,600	-	-	-	11,585,600
Total	<u>\$ 663,738,953</u>	<u>\$ 293,768,869</u>	<u>\$ 219,637,395</u>	<u>\$ 14,508,619</u>	<u>\$ 1,191,653,837</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Debt Service Requirements to Maturity
December 31, 2014

<u>Revenue Bonds</u>			
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 7,440,000	\$ 18,741,334	\$ 26,181,334
2016	7,465,000	17,984,497	25,449,497
2017	7,520,000	17,659,497	25,179,497
2018	7,865,000	17,313,097	25,178,097
2019	7,730,000	16,950,747	24,680,747
2020	8,075,000	16,603,147	24,678,147
2021	8,410,000	16,268,347	24,678,347
2022	8,760,000	15,917,897	24,677,897
2023	9,200,000	15,479,897	24,679,897
2024	9,635,000	15,042,772	24,677,772
2025	10,095,000	14,546,283	24,641,283
2026	10,570,000	14,006,923	24,576,923
2027	11,070,000	13,442,909	24,512,909
2028	11,575,000	12,803,923	24,378,923
2029	12,110,000	12,136,156	24,246,156
2030	12,665,000	11,437,973	24,102,973
2031	13,260,000	10,694,027	23,954,027
2032	13,880,000	9,915,579	23,795,579
2033	14,530,000	9,101,223	23,631,223
2034	15,210,000	8,249,226	23,459,226
2035	15,920,000	7,357,854	23,277,854
2036	16,670,000	6,425,452	23,095,452
2037	17,450,000	5,449,706	22,899,706
2038	18,265,000	4,428,885	22,693,885
2039	19,125,000	3,361,003	22,486,003
2040	9,340,000	2,243,500	11,583,500
2041	9,810,000	1,776,500	11,586,500
2042	10,300,000	1,286,000	11,586,000
2043	10,710,000	874,000	11,584,000
2044	11,140,000	445,600	11,585,600
Total	<u>\$ 345,795,000</u>	<u>\$ 317,943,953</u>	<u>\$ 663,738,953</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Funds
Debt Service Requirements to Maturity
December 31, 2014

Year	Revenue Bonds		Long-term Contracts		Total
	Principal	Interest	Principal	Interest	
2015	\$ 3,570,000	\$ 5,393,402	\$ 5,412,338	\$ 1,191,723	\$ 15,567,463
2016	3,710,000	5,243,236	17,817,164	1,158,345	27,928,745
2017	3,855,000	5,099,536	5,707,767	1,031,282	15,693,585
2018	3,985,000	4,965,957	5,724,214	945,666	15,620,837
2019	4,155,000	4,795,591	5,740,907	859,803	15,551,301
2020	4,350,000	4,608,929	5,584,564	773,689	15,317,182
2021	4,535,000	4,421,124	5,599,636	689,921	15,245,681
2022	4,740,000	4,211,447	4,845,921	605,926	14,403,294
2023	4,955,000	4,002,550	4,849,913	533,237	14,340,700
2024	3,385,000	3,817,956	4,807,546	460,489	12,470,991
2025	3,565,000	3,652,894	4,811,659	388,375	12,417,928
2026	4,015,000	3,472,869	4,580,555	316,201	12,384,625
2027	4,225,000	3,277,169	4,581,264	247,492	12,330,925
2028	5,160,000	3,054,275	3,803,150	178,773	12,196,198
2029	5,410,000	2,803,238	3,507,778	121,726	11,842,742
2030	5,675,000	2,538,550	2,289,613	69,109	10,572,272
2031	5,955,000	2,259,430	820,807	34,765	9,070,002
2032	6,245,000	1,966,630	598,347	22,453	8,832,430
2033	6,560,000	1,652,750	371,997	13,478	8,598,225
2034	6,895,000	1,316,375	263,261	7,898	8,482,534
2035	7,250,000	962,750	263,261	3,949	8,479,960
2036	7,620,000	591,000	-	-	8,211,000
2037	8,010,000	200,250	-	-	8,210,250
Total	<u>\$ 117,825,000</u>	<u>\$ 74,307,907</u>	<u>\$ 91,981,662</u>	<u>\$ 9,654,300</u>	<u>\$ 293,768,869</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Debt Service Requirements to Maturity
December 31, 2014

Year	Revenue Bonds		Long-term Contracts		Total
	Principal	Interest	Principal	Interest	
2015	\$ 765,000	\$ 3,037,578	\$ 4,529,258	\$ 1,033,982	\$ 9,365,818
2016	800,000	3,002,719	34,309,974	1,379,773	39,492,466
2017	840,000	2,963,719	5,170,833	923,101	9,897,653
2018	880,000	2,924,019	5,182,869	845,539	9,832,427
2019	950,000	2,885,131	4,915,475	767,796	9,518,402
2020	1,010,000	2,840,247	4,919,495	694,063	9,463,805
2021	1,090,000	2,788,928	4,911,005	620,271	9,410,204
2022	1,505,000	2,726,091	4,582,090	546,606	9,359,787
2023	1,855,000	2,645,244	4,330,705	477,875	9,308,824
2024	2,100,000	2,550,738	4,093,776	412,915	9,157,429
2025	2,210,000	2,448,375	4,099,201	351,507	9,109,083
2026	2,570,000	2,334,850	3,860,075	290,019	9,054,944
2027	2,820,000	2,208,075	3,732,129	232,118	8,992,322
2028	3,480,000	2,059,688	3,591,228	176,137	9,307,053
2029	3,645,000	1,890,469	2,316,232	122,268	7,973,969
2030	3,825,000	1,712,100	1,775,259	87,524	7,399,883
2031	4,015,000	1,523,940	1,146,543	60,896	6,746,379
2032	4,210,000	1,326,540	947,064	43,697	6,527,301
2033	4,425,000	1,114,875	730,032	29,491	6,299,398
2034	4,650,000	888,000	618,032	18,541	6,174,573
2035	4,890,000	649,500	618,032	9,270	6,166,802
2036	5,140,000	398,750	-	-	5,538,750
2037	5,405,000	135,125	-	-	5,540,125
Total	<u>\$ 63,080,000</u>	<u>\$ 47,054,699</u>	<u>\$ 100,379,307</u>	<u>\$ 9,123,389</u>	<u>\$ 219,637,395</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Services
Debt Service Requirements to Maturity
December 31, 2014

Long-term Contracts			
Year	Principal	Interest	Total
2015	\$ 1,718,266	\$ 198,639	\$ 1,916,905
2016	1,718,264	173,360	1,891,624
2017	1,160,466	148,078	1,308,544
2018	1,160,466	130,671	1,291,137
2019	1,160,466	113,264	1,273,730
2020	1,160,466	95,856	1,256,322
2021	712,443	78,450	790,892
2022	712,443	67,763	780,206
2023	712,443	57,077	769,519
2024	712,443	46,390	758,833
2025	712,443	35,703	748,146
2026	712,443	25,017	737,460
2027	434,842	14,330	449,172
2028	173,505	7,808	181,312
2029	173,505	5,205	178,710
2030	173,505	2,603	176,107
Total	\$ 13,308,406	\$ 1,200,214	\$ 14,508,619

MUNICIPALITY OF ANCHORAGE, ALASKA
CIVICVentures
Debt Service Requirements to Maturity
December 31, 2014

REVENUE BONDS

Year	Principal	Interest	Total
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	<u>\$ 103,165,000</u>	<u>\$ 74,891,404</u>	<u>\$ 178,056,404</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Jail Revenue Bonds
Debt Service Requirements to Maturity
December 31, 2014

Revenue Bonds

Year	Principal	Interest	Total
2015	\$ 3,840,000	\$ 178,450	\$ 4,018,450
2016	1,720,000	43,000	1,763,000
Total	<u>\$ 5,560,000</u>	<u>\$ 221,450</u>	<u>\$ 5,781,450</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage School District
Debt Service Requirements to Maturity
December 31, 2014

General Obligation Bonds

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 59,290,000	\$ 25,956,164	\$ 85,246,164
2016	57,165,000	23,932,334	81,097,334
2017	55,030,000	21,093,334	76,123,334
2018	52,285,000	18,429,887	70,714,887
2019	51,330,000	15,882,661	67,212,661
2020	49,595,000	13,408,052	63,003,052
2021	52,025,000	10,914,874	62,939,874
2022	40,085,000	8,653,589	48,738,589
2023	41,545,000	6,715,465	48,260,465
2024	32,600,000	5,004,776	37,604,776
2025	24,445,000	3,670,016	28,115,016
2026	13,845,000	2,751,952	16,596,952
2027	14,525,000	2,047,668	16,572,668
2028	11,400,000	1,413,687	12,813,687
2029	6,805,000	977,055	7,782,055
2030	4,695,000	709,040	5,404,040
2031	3,490,000	492,750	3,982,750
2032	3,630,000	350,350	3,980,350
2032	3,780,000	197,275	3,977,275
2034	2,920,000	58,400	2,978,400
Total	<u>\$ 580,485,000</u>	<u>\$ 162,659,329</u>	<u>\$ 743,144,329</u>