

MUNICIPALITY OF ANCHORAGE, ALASKA



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

For the Fiscal Year Ended December 31, 2017

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Mayor

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MUNICIPALITY OF ANCHORAGE, ALASKA

DETAIL STATEMENTS AND SCHEDULES

DECEMBER 31, 2017

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MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Balance Sheets
 December 31, 2017
 (With summarized financial information at December 31, 2016)

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	\$ 8,420	\$ -	\$ -	\$ -	\$ -	\$ -
Equity in General Cash Pool	34,224,706	-	1,966,300	331,717	1,370,162	110,329
Accrued Interest	497,266	-	-	-	-	-
Taxes Receivable:						
Delinquent Taxes	4,106,202	7,590	49,861	10,448	41,693	32,284
Tax Liens	267,551	-	-	-	-	-
Penalties and Interest	1,570,872	-	4,535	199	4,122	22,146
Less: Allowance for Uncollectibles	(99,557)	(4)	(405)	(13)	(499)	(1,774)
Total Net Taxes Receivable	5,845,068	7,586	53,991	10,634	45,316	52,656
Accounts Receivable	11,046,801	-	-	-	-	-
Less: Allowance for Uncollectibles	(3,412,197)	-	-	-	-	-
Total Net Accounts Receivable	7,634,604	-	-	-	-	-
Special Assessments Receivable:						
Current	-	1,385	-	-	-	-
Delinquent	-	-	-	-	-	-
Unbilled	-	5,797	-	-	-	-
Total Special Assessments Receivable	-	7,182	-	-	-	-
Intergovernmental Receivables	827,904	-	2,598	747	3,729	-
Due from Component Units:						
Anchorage School District	-	-	-	-	-	-
Due from Other Funds and Sub-Funds:						
Former City Service Area Fund	1,151	-	-	-	-	-
Building Safety Fund	4,440,396	-	-	-	-	-
Federal Grants Fund	5,197,372	-	-	-	-	-
Areawide Capital Projects Fund	89,910	-	-	-	-	-
Road and Drainage Capital Projects Fund	22,796,762	-	-	-	-	-
Anchorage Fire Capital Projects Fund	2,344,547	-	-	-	-	-
Anchorage Metro Police Capital Projects Fund	4,398,669	-	-	-	-	-
Merrill Field Airport Fund	2,602,973	-	-	-	-	-
Merrill Field Airport Capital Projects Fund	3,265,514	-	-	-	-	-
Information Technology Fund	7,535,726	-	-	-	-	-
Information Technology Capital Projects Fund	6,298,142	-	-	-	-	-
E911 Surcharge Fund	627,825	-	-	-	-	-
MOA Trust Fund	44,910	-	-	-	-	-
Other Restricted Resources Fund	131,627	-	-	-	-	-
Total Due from Other Funds and Sub-Funds	59,775,524	-	-	-	-	-
Inventories, at Cost	1,296,780	-	-	-	-	-
Prepaid Items and Deposits	115,263	-	-	-	-	-
Advances to Areawide Capital Projects Fund	803,266	-	-	-	-	-
TOTAL ASSETS	\$ 111,028,801	\$ 14,768	\$ 2,022,889	\$ 343,098	\$ 1,419,207	\$ 162,985
LIABILITIES						
Accounts Payable	\$ 3,731,047	\$ -	\$ 1,912	\$ 30,162	\$ 326,895	\$ -
Accrued Payroll Liabilities	5,562,707	-	-	-	10,502	-
Due to Areawide	-	1,151	-	-	-	-
Due to Anchorage School District	82,994,012	-	-	-	-	-
Unearned Revenue and Deposits	1,044,300	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-	-
Total Liabilities	93,332,066	1,151	1,912	30,162	337,397	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues- Property Taxes	3,043,049	7,586	36,927	5,721	33,997	52,657
Unavailable Revenues- Special Assessments	-	7,182	-	-	-	-
Unavailable Revenues- Risk Management Claims	286,268	-	-	-	-	-
Unavailable Revenues - Build American Bonds Interest	55,086	-	-	-	-	-
Time Restricted Health Permit Receipts	74,926	-	-	-	-	-
Total Deferred Inflows of Resources	3,459,329	14,768	36,927	5,721	33,997	52,657
FUND BALANCE (DEFICIT)						
Nonspendable	2,215,309	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	12,022,097	-	102,442	19,659	230,145	-
Assigned	-	-	-	-	-	-
Unassigned	-	(1,151)	1,881,608	287,556	817,668	110,328
Total Fund Balance (Deficit)	14,237,406	(1,151)	1,984,050	307,215	1,047,813	110,328
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 111,028,801	\$ 14,768	\$ 2,022,889	\$ 343,098	\$ 1,419,207	\$ 162,985

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Balance Sheets
 December 31, 2017
 (With summarized financial information at December 31, 2016)

Exhibit AA-1

	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area
ASSETS						
Cash	\$ 300	\$ -	\$ -	\$ 850	\$ -	\$ 1,200
Equity in General Cash Pool	15,226,279	8,225,807	6,718,043	14,182,379	42,162	3,348,621
Accrued Interest	80,807	-	-	66,049	-	65,264
Taxes Receivable:						
Delinquent Taxes	1,870,192	1,598,022	246,598	2,518,994	1,733	368,424
Tax Liens	-	-	-	-	-	-
Penalties and Interest	-	-	8,227	-	177	-
Less: Allowance for Uncollectibles	(23,132)	(22,045)	(1,157)	(30,615)	(7)	(5,205)
Total Net Taxes Receivable	1,847,060	1,575,977	253,668	2,488,379	1,903	363,219
Accounts Receivable	167,235	505,995	6,958	1,209,456	-	259,951
Less: Allowance for Uncollectibles	(37,905)	(39,885)	-	(744,351)	-	(2,218)
Total Net Accounts Receivable	129,330	466,110	6,958	465,105	-	257,733
Special Assessments Receivable:						
Current	-	125,153	-	-	-	-
Delinquent	-	15,215	-	-	-	-
Unbilled	-	2,938,831	-	-	-	-
Total Special Assessments Receivable	-	3,079,199	-	-	-	-
Intergovernmental Receivables	143,387	190,203	18,505	189,816	-	49,391
Due from Component Units:						
Anchorage School District	-	-	-	-	-	-
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	-	-	-	-	-	-
Anchorage Fire Capital Projects Fund	-	-	-	-	-	-
Anchorage Metro Police Capital Projects Fund	-	-	-	-	-	-
Merrill Field Airport Fund	-	-	-	-	-	-
Merrill Field Airport Capital Projects Fund	-	-	-	-	-	-
Information Technology Fund	-	-	-	-	-	-
Information Technology Capital Projects Fund	-	-	-	-	-	-
E911 Surcharge Fund	-	-	-	-	-	-
MOA Trust Fund	-	-	-	-	-	-
Other Restricted Resources Fund	-	-	-	-	-	-
Total Due from Other Funds and Sub-Funds	-	-	-	-	-	-
Inventories, at Cost	-	-	-	-	-	-
Prepaid Items and Deposits	53,704	-	-	-	-	-
Advances to Areawide Capital Projects Fund	-	-	-	-	-	-
TOTAL ASSETS	\$ 17,480,867	\$ 13,537,296	\$ 6,997,174	\$ 17,392,578	\$ 44,065	\$ 4,085,428
LIABILITIES						
Accounts Payable	\$ 376,969	\$ 420,769	\$ 327,863	\$ 1,240,128	\$ -	\$ 920,308
Accrued Payroll Liabilities	3,933,500	460,392	26,925	4,661,855	-	320,066
Due to Areawide	-	-	-	-	-	-
Due to Anchorage School District	-	-	-	-	-	-
Unearned Revenue and Deposits	-	-	-	285,141	-	-
Advances from Other Funds	-	-	-	-	-	-
Total Liabilities	4,310,469	881,161	354,788	6,187,124	-	1,240,374
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues- Property Taxes	919,797	825,295	184,541	1,080,142	-	183,062
Unavailable Revenues- Special Assessments	-	3,116,472	-	-	-	-
Unavailable Revenues- Risk Management Claims	-	-	-	-	-	-
Unavailable Revenues - Build American Bonds Interest	28,808	426,910	-	-	-	30,510
Time Restricted Health Permit Receipts	-	-	-	-	-	-
Total Deferred Inflows of Resources	948,605	4,368,677	184,541	1,080,142	-	213,572
FUND BALANCE (DEFICIT)						
Nonspendable	53,704	-	-	-	-	-
Restricted	-	-	11,155	-	-	-
Committed	7,998,042	7,192,654	628,094	10,125,312	590	2,005,354
Assigned	-	-	-	-	-	-
Unassigned	4,170,047	1,094,804	5,818,596	-	43,475	626,128
Total Fund Balance (Deficit)	12,221,793	8,287,458	6,457,845	10,125,312	44,065	2,631,482
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 17,480,867	\$ 13,537,296	\$ 6,997,174	\$ 17,392,578	\$ 44,065	\$ 4,085,428

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Balance Sheets
December 31, 2017
(With summarized financial information at December 31, 2016)

Exhibit AA-1

	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	Total 2017	Total 2016
ASSETS						
Cash	\$ 500	\$ 500	\$ -	\$ -	\$ 11,770	\$ 19,826
Equity in General Cash Pool	4,818,069	-	2,896,093	169,149	93,629,816	144,047,619
Accrued Interest	-	-	-	-	709,386	738,582
Taxes Receivable:						
Delinquent Taxes	109,165	2,017	-	-	10,963,223	9,682,503
Tax Liens	-	-	-	-	267,551	468,069
Penalties and Interest	9,141	4,078	-	-	1,623,497	1,477,142
Less: Allowance for Uncollectibles	(837)	(143)	-	-	(185,393)	(130,606)
Total Net Taxes Receivable	117,469	5,952	-	-	12,668,878	11,497,108
Accounts Receivable	37,357	151,010	142,909	-	13,527,672	12,046,639
Less: Allowance for Uncollectibles	-	(3,301)	-	-	(4,239,857)	(4,044,405)
Total Net Accounts Receivable	37,357	147,709	142,909	-	9,287,815	8,002,234
Special Assessments Receivable:						
Current	-	-	-	-	126,538	131,524
Delinquent	-	-	-	-	15,215	12,067
Unbilled	-	-	-	-	2,944,628	2,939,404
Total Special Assessments Receivable	-	-	-	-	3,086,381	3,082,995
Intergovernmental Receivables	-	-	-	-	1,426,280	1,562,608
Due from Component Units:						
Anchorage School District	-	-	1,941	-	1,941	5,743
Due from Other Funds and Sub-Funds:						
Former City Service Area Fund	-	-	-	-	1,151	1,126
Building Safety Fund	-	-	-	-	4,440,396	2,906,156
Federal Grants Fund	-	-	-	-	5,197,372	-
Areawide Capital Projects Fund	-	-	-	-	89,910	89,910
Road and Drainage Capital Projects Fund	-	-	-	-	22,796,762	-
Anchorage Fire Capital Projects Fund	-	-	-	-	2,344,547	-
Anchorage Metro Police Capital Projects Fund	-	-	-	-	4,398,669	-
Merrill Field Airport Fund	-	-	-	-	2,602,973	46,432
Merrill Field Airport Capital Projects Fund	-	-	-	-	3,265,514	2,165,095
Information Technology Fund	-	-	-	-	7,535,726	6,208,266
Information Technology Capital Projects Fund	-	-	-	-	6,298,142	1,303,895
E911 Surcharge Fund	-	-	-	-	627,825	2,004,629
MOA Trust Fund	-	-	-	-	44,910	18,464
Other Restricted Resources Fund	-	-	-	-	131,627	67,738
Total Due from Other Funds and Sub-Funds	-	-	-	-	59,775,524	14,811,711
Inventories, at Cost	-	-	-	-	1,296,780	1,358,986
Prepaid Items and Deposits	-	-	-	-	168,967	33,340
Advances to Areawide Capital Projects Fund	-	-	-	-	803,266	903,432
TOTAL ASSETS	\$ 4,973,395	\$ 154,161	\$ 3,040,943	\$ 169,149	\$ 182,866,804	\$ 186,064,184
LIABILITIES						
Accounts Payable	\$ 127,427	\$ 36,976	\$ 279,900	\$ 5,629	\$ 7,825,985	\$ 7,497,850
Accrued Payroll Liabilities	87,468	251,325	51,882	7,808	15,374,430	12,463,033
Due to Areawide	-	4,440,396	-	-	4,441,547	2,907,282
Due to Anchorage School District	-	-	-	-	82,994,012	82,130,225
Unearned Revenue and Deposits	-	234,000	345,286	-	1,908,727	1,859,084
Advances from Other Funds	-	-	-	-	-	286,199
Total Liabilities	214,895	4,962,697	677,068	13,437	112,544,701	107,143,673
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues- Property Taxes	106,083	5,952	-	-	6,484,809	9,340,458
Unavailable Revenues- Special Assessments	-	-	-	-	3,123,654	3,258,939
Unavailable Revenues- Risk Management Claims	-	-	-	-	286,268	160,928
Unavailable Revenues - Build American Bonds Interest	-	-	-	-	541,314	541,314
Time Restricted Health Permit Receipts	-	-	-	-	74,926	560,045
Total Deferred Inflows of Resources	106,083	5,952	-	-	10,510,971	13,861,684
FUND BALANCE (DEFICIT)						
Nonspendable	-	-	-	-	2,269,013	2,295,758
Restricted	-	-	-	-	11,155	11,468
Committed	272,353	-	171,685	-	40,768,427	41,615,564
Assigned	-	-	-	-	-	7,242,461
Unassigned	4,380,064	(4,814,488)	2,192,190	155,712	16,762,537	13,893,576
Total Fund Balance (Deficit)	4,652,417	(4,814,488)	2,363,875	155,712	59,811,132	65,058,827
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 4,973,395	\$ 154,161	\$ 3,040,943	\$ 169,149	\$ 182,866,804	\$ 186,064,184

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, 2017
 (with info for year ended December 31, 2016)

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	\$ 310,420,970	\$ -	\$ 1,294,560	\$ 337,278	\$ 2,858,336	\$ -
Assessments in Lieu of Taxes	3,441,656	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Licenses and Permits	3,672,042	-	-	-	-	-
Intergovernmental	12,355,814	-	1,446	406	13,869	-
Charges for Services	18,000,429	-	-	-	14,928	-
Fines and Forfeitures	280,409	-	-	-	-	-
Investment Income (Loss)	967,494	(25)	21,911	4,734	21,888	2,024
Restricted Contributions	103,178	-	-	-	-	-
Other	4,277,925	-	320,763	-	8,675	-
Total Revenues	<u>353,519,917</u>	<u>(25)</u>	<u>1,638,680</u>	<u>342,418</u>	<u>2,917,696</u>	<u>2,024</u>
EXPENDITURES						
General Government	21,515,007	-	-	-	-	-
Health and Human Services	13,421,277	-	-	-	-	-
Fire Services	25,693,617	-	1,241,723	-	921,859	-
Police Services	1,691,716	-	-	-	627,697	-
Economic and Community Development	33,435,912	-	-	-	237,892	-
Public Transportation	23,197,701	-	-	-	-	-
Public Works	7,823,857	-	-	-	-	-
Education	247,307,425	-	-	-	-	-
Maintenance and Operations	(718,751)	-	-	238,289	989,867	-
PERS On-behalf Expenditures	2,428,577	-	-	-	11,815	-
Debt Service:						
Principal	2,285,969	-	-	-	11,608	-
Interest and Fiscal Charges	1,493,624	-	-	-	707	-
Total Expenditures	<u>379,575,931</u>	<u>-</u>	<u>1,241,723</u>	<u>238,289</u>	<u>2,801,445</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	(26,056,014)	(25)	396,957	104,129	116,251	2,024
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds	34,295,850	-	-	-	-	-
Transfers from Other Sub-Funds	-	-	-	-	-	-
Transfers to Other Funds	(8,572,836)	-	-	-	(175,000)	-
Transfers to Other Sub-Funds	(100,773)	-	-	-	-	-
Proceeds from Sale of Assets	307,758	-	-	-	-	-
Insurance Recoveries	192,764	-	-	-	-	-
Loan Proceeds	413,243	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>26,536,006</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(175,000)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	479,992	(25)	396,957	104,129	(58,749)	2,024
Fund Balance (Deficit), January 1	13,757,414	(1,126)	1,587,093	203,086	1,106,562	108,304
Fund Balance (Deficit), December 31	<u>\$ 14,237,406</u>	<u>\$ (1,151)</u>	<u>\$ 1,984,050</u>	<u>\$ 307,215</u>	<u>\$ 1,047,813</u>	<u>\$ 110,328</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, 2017
 (with info for year ended December 31, 2016)

Exhibit AA-2

	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area
REVENUES						
Taxes	\$ 81,997,275	\$ 65,047,544	\$ 10,454,171	\$ 115,568,078	\$ 51,219	\$ 17,100,914
Assessments in Lieu of Taxes	-	-	-	-	-	-
Special Assessments	-	413,288	-	-	-	-
Licenses and Permits	635,677	2,825	-	-	-	-
Intergovernmental	1,849,087	1,236,004	19,119	2,898,370	-	169,986
Charges for Services	407,533	10,868	29,821	1,101,758	-	2,029,952
Fines and Forfeitures	-	-	-	5,485,790	-	-
Investment Income (Loss)	182,123	(29,192)	165,053	104,905	-	65,407
Restricted Contributions	-	-	-	-	-	-
Other	1,950	4,773	-	318,955	-	1,247
Total Revenues	85,073,645	66,686,110	10,668,164	125,477,856	51,219	19,367,506
EXPENDITURES						
General Government	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-
Fire Services	76,253,560	-	-	-	-	-
Police Services	-	-	-	124,274,400	7,154	-
Economic and Community Development	-	-	-	-	-	17,510,343
Public Transportation	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Education	-	-	-	-	-	-
Maintenance and Operations	-	25,936,079	7,613,273	-	-	-
PERS On-behalf Expenditures	1,731,603	95,672	7,964	2,391,828	-	102,836
Debt Service:						
Principal	2,482,070	29,507,563	-	116,591	-	1,561,041
Interest and Fiscal Charges	1,244,792	16,482,901	-	158,103	-	982,152
Total Expenditures	81,712,025	72,022,215	7,621,237	126,940,922	7,154	20,156,372
Excess (Deficiency) of Revenues over Expenditures	3,361,620	(5,336,105)	3,046,927	(1,463,066)	44,065	(788,866)
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds	-	-	-	-	-	-
Transfers from Other Sub-Funds	-	-	107,808	-	-	-
Transfers to Other Funds	(318,518)	(35,457)	(3,723,580)	(512,446)	-	(812,258)
Transfers to Other Sub-Funds	-	-	(107,808)	(96,821)	-	-
Proceeds from Sale of Assets	1,264,759	-	-	128,872	-	-
Insurance Recoveries	13,738	102,236	-	-	-	222
Loan Proceeds	-	-	-	-	-	-
Total Other Financing Sources (Uses)	959,979	66,779	(3,723,580)	(480,395)	-	(812,036)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	4,321,599	(5,269,326)	(676,653)	(1,943,461)	44,065	(1,600,902)
Fund Balance (Deficit), January 1	7,900,194	13,556,784	7,134,498	12,068,773	-	4,232,384
Fund Balance (Deficit), December 31	\$ 12,221,793	\$ 8,287,458	\$ 6,457,845	\$ 10,125,312	\$ 44,065	\$ 2,631,482

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, 2017
 (with info for year ended December 31, 2016)

Exhibit AA-2

	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	Total 2017	Total 2016
REVENUES						
Taxes	\$ 4,079,303	\$ -	\$ -	\$ -	\$ 609,209,648	\$ 577,356,754
Assessments in Lieu of Taxes	-	-	-	-	3,441,656	3,189,013
Special Assessments	-	-	-	-	413,288	639,251
Licenses and Permits	-	5,369,470	-	-	9,680,014	9,322,822
Intergovernmental	29,242	60,034	35,377	5,893	18,674,647	21,460,560
Charges for Services	445,607	10,726	882,764	-	22,934,386	23,076,407
Fines and Forfeitures	615	-	-	-	5,766,814	4,703,932
Investment Income (Loss)	196,108	(78,669)	48,731	1,640	1,674,132	310,715
Restricted Contributions	-	-	-	-	103,178	113,284
Other	14,450	203	1,205,519	43,153	6,197,613	3,174,574
Total Revenues	4,765,325	5,361,764	2,172,391	50,686	678,095,376	643,347,312
EXPENDITURES						
General Government	-	-	2,081,026	200,247	23,796,280	20,445,597
Health and Human Services	-	-	-	-	13,421,277	12,889,999
Fire Services	-	-	-	-	104,110,759	100,613,999
Police Services	-	-	-	-	126,600,967	111,567,157
Economic and Community Development	3,041,951	6,878,657	-	-	61,104,755	43,565,314
Public Transportation	-	-	-	-	23,197,701	25,912,782
Public Works	-	-	-	-	7,823,857	22,885,745
Education	-	-	-	-	247,307,425	242,707,116
Maintenance and Operations	-	-	-	-	34,058,757	32,604,980
PERS On-behalf Expenditures	29,242	60,034	35,377	5,893	6,900,841	8,793,544
Debt Service:						
Principal	195,158	-	-	-	36,160,000	36,335,000
Interest and Fiscal Charges	64,144	-	-	-	20,426,423	19,212,647
Total Expenditures	3,330,495	6,938,691	2,116,403	206,140	704,909,042	677,533,880
Excess (Deficiency) of Revenues over Expenditures	1,434,830	(1,576,927)	55,988	(155,454)	(26,813,666)	(34,186,568)
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds	-	-	-	-	34,295,850	28,490,445
Transfers from Other Sub-Funds	-	-	-	197,594	305,402	303,002
Transfers to Other Funds	(1,004,126)	-	-	-	(15,154,221)	(15,380,180)
Transfers to Other Sub-Funds	-	-	-	-	(305,402)	(303,002)
Proceeds from Sale of Assets	750	-	-	-	1,702,139	2,253,791
Insurance Recoveries	-	-	-	-	308,960	253,654
Loan Proceeds	-	-	-	-	413,243	-
Total Other Financing Sources (Uses)	(1,003,376)	-	-	197,594	21,565,971	15,617,710
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	431,454	(1,576,927)	55,988	42,140	(5,247,695)	(18,568,858)
Fund Balance (Deficit), January 1	4,220,963	(3,237,561)	2,307,887	113,572	65,058,827	83,627,685
Fund Balance (Deficit), December 31	\$ 4,652,417	\$ (4,814,488)	\$ 2,363,875	\$ 155,712	\$ 59,811,132	\$ 65,058,827

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, 2017
 (with info for year ended December 31, 2016)

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	\$ 241,646,137	\$ -	\$ 1,233,934	\$ 328,688	\$ 2,690,100	\$ -
Personal Property	22,135,061	-	30,956	1,131	124,332	-
Aircraft	194,083	-	-	-	-	-
Motor Vehicle Registration	6,433,080	-	20,182	5,798	28,975	-
Motor Vehicle Rental	6,267,718	-	-	-	-	-
Hotel - Motel	10,854,881	-	-	-	-	-
Excise on Tobacco Products	20,376,831	-	-	-	-	-
Excise on Marijuana Products	1,262,866	-	-	-	-	-
Tax Cost Recoveries	(3,241)	-	599	118	137	-
Penalties and Interest	1,253,554	-	8,889	1,543	14,792	-
Total Taxes	310,420,970	-	1,294,560	337,278	2,858,336	-
Payments in Lieu of Taxes:						
Municipal Enterprise Service Assessment	481,109	-	-	-	-	-
Payments in Lieu of Property Taxes	2,960,547	-	-	-	-	-
Total Payments in Lieu of Taxes	3,441,656	-	-	-	-	-
Special Assessments:						
Collections	-	-	-	-	-	-
Penalties and Interest	-	-	-	-	-	-
Total Special Assessments	-	-	-	-	-	-
Licenses and Permits:						
Taxicab Permits and Revisions	985,011	-	-	-	-	-
Chauffeur Licenses and Renewals	26,625	-	-	-	-	-
Construction and ROW Permits	895,008	-	-	-	-	-
Animal Licenses	221,048	-	-	-	-	-
Mechanical Licenses and Exams	-	-	-	-	-	-
Local Business Licenses	20,290	-	-	-	-	-
Marijuana Licenses	22,900	-	-	-	-	-
Landscaping Plan Reviews	31,134	-	-	-	-	-
Building Permit Plan Reviews	303,580	-	-	-	-	-
Electronic Plan Reviews	196,834	-	-	-	-	-
Inspections	483,267	-	-	-	-	-
Building and Grading Permits	-	-	-	-	-	-
Electrical Permits	-	-	-	-	-	-
Mechanical, Gas and Plumbing Permits	-	-	-	-	-	-
Sign Permits	-	-	-	-	-	-
Elevator Permits	-	-	-	-	-	-
Mobile Home and Park Permits	-	-	-	-	-	-
Land Use Permits	126,900	-	-	-	-	-
Miscellaneous Permits	359,445	-	-	-	-	-
Total Licenses and Permits	3,672,042	-	-	-	-	-
Intergovernmental:						
Federal Government:						
Other Federal Grants - Direct	67,500	-	-	-	-	-
Build America Bond Subsidy	72,050	-	-	-	-	-
State of Alaska:						
Municipal Assistance	7,783,616	-	-	-	-	-
State of Alaska On-behalf Payments	2,428,577	-	-	-	11,815	-
Fisheries Tax	112,893	-	-	-	-	-
Liquor License	-	-	-	-	-	-
Electric Co-op Allocation	454,628	-	1,446	406	2,054	-
National Forest Allocation	-	-	-	-	-	-
Traffic Signal Management	-	-	-	-	-	-
State Grant Revenue - Direct	1,436,550	-	-	-	-	-
Total Intergovernmental	12,355,814	-	1,446	406	13,869	-
Charges for Services:						
Aquatics	-	-	-	-	-	-
Recreation Centers and Programs	-	-	-	-	6,411	-
Recreation Center Rentals and Activities	-	-	-	-	1,948	-
Parks and Recreation	-	-	-	-	-	-
Sports and Parks Activities	90,582	-	-	-	-	-
Camping Fees	-	-	-	-	2,180	-
School District Service Fees	12,019	-	-	-	-	-
Golf Fees	-	-	-	-	-	-
Ambulance Service Fees	8,998,985	-	-	-	-	-
Police Services	-	-	-	-	-	-
DWI Impound Administrative Fees	236,429	-	-	-	-	-
Incarceration Cost Recovery	-	-	-	-	-	-
Health Service Fees	410,318	-	-	-	-	-
Sanitary Inspection Fees	1,555,043	-	-	-	-	-
Cemetery Fees	303,646	-	-	-	-	-
Zoning Fees	375,849	-	-	-	-	-
Maps and Publications	-	-	-	-	-	-
Platting Fees	294,268	-	-	-	-	-
Fire Alarm Fees	-	-	-	-	-	-
Animal Shelter Fees	253,528	-	-	-	-	-
Mapping Fees	4,848	-	-	-	-	-
Hazardous Waste Fees	-	-	-	-	-	-
Fire Inspection Fees	-	-	-	-	-	-
Transit Fees	3,641,950	-	-	-	-	-
Transit Advertising Fees	183,501	-	-	-	-	-

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, 2017
 (with info for year ended December 31, 2016)

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
Library Fees	\$ 420	\$ -	\$ -	\$ -	\$ -	\$ -
Lost Book Reimbursement	15,671	-	-	-	-	-
Sale of Books	138	-	-	-	-	-
Copier Fees	28,922	-	-	-	-	-
Reimbursed Costs	1,502,141	-	-	-	4,389	-
Miscellaneous Services	83,054	-	-	-	-	-
Total Charges for Services	18,000,429	-	-	-	14,928	-
Fines and Forfeitures:						
Parking Enforcement Fines	80,147	-	-	-	-	-
Library Book Fines	110,659	-	-	-	-	-
Traffic Court Fines	-	-	-	-	-	-
Trial Court Fines	-	-	-	-	-	-
Counter Fines	-	-	-	-	-	-
Curfew Fines	-	-	-	-	-	-
Minor Tobacco Fines	-	-	-	-	-	-
Pre-Trial Diversion Costs	42,695	-	-	-	-	-
Other Fines and Forfeitures	46,908	-	-	-	-	-
Total Fines and Forfeitures	280,409	-	-	-	-	-
Investment Income (Loss):						
Short-Term Investments (Loss)	583,579	(25)	21,911	4,734	21,888	2,024
Other (Loss)	383,915	-	-	-	-	-
Total Investment Income (Loss)	967,494	(25)	21,911	4,734	21,888	2,024
Restricted Contributions	103,178	-	-	-	-	-
Other:						
Leases and Rentals	495,319	-	-	-	8,675	-
Parking Garages and Lots	47,359	-	-	-	-	-
Ticket Surcharges	28,582	-	-	-	-	-
Collection Revenue	232,737	-	-	-	-	-
Appeal Receipts	148	-	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	-	-	-
Prior Year Expenditure Recovery	3,157,558	-	320,763	-	-	-
Claims and Judgments	51,825	-	-	-	-	-
Cash Over and Short	(67)	-	-	-	-	-
Miscellaneous	264,464	-	-	-	-	-
Total Other	4,277,925	-	320,763	-	8,675	-
Total Revenues	353,519,917	(25)	1,638,680	342,418	2,917,696	2,024
EXPENDITURES						
General Government:						
Assembly	4,139,221	-	-	-	-	-
Equal Rights Commission	895,471	-	-	-	-	-
Internal Audit	82,514	-	-	-	-	-
Office of the Mayor	983,176	-	-	-	-	-
Municipal Attorney	777,414	-	-	-	-	-
Municipal Manager	(729,608)	-	-	-	-	-
Heritage Land Bank	1,040,295	-	-	-	-	-
Finance	13,351,917	-	-	-	-	-
Information Technology	371,364	-	-	-	-	-
Employee Relations	93,022	-	-	-	-	-
Purchasing	510,221	-	-	-	-	-
Total General Government	21,515,007	-	-	-	-	-
Public Safety:						
Health and Human Services	13,421,277	-	-	-	-	-
Fire Services	25,693,617	-	1,241,723	-	921,859	-
Police Services	1,691,716	-	-	-	627,697	-
Total Public Safety	40,806,610	-	1,241,723	-	1,549,556	-
Public Services:						
Economic and Community Development	33,435,912	-	-	-	237,892	-
Public Transportation	23,197,701	-	-	-	-	-
Public Works	7,823,857	-	-	-	-	-
Education	247,307,425	-	-	-	-	-
Maintenance and Operations	(718,751)	-	-	238,289	989,867	-
Total Public Services	311,046,144	-	-	238,289	1,227,759	-
PERS On-behalf Expenditures	2,428,577	-	-	-	11,815	-
Debt Service:						
Principal	2,285,969	-	-	-	11,608	-
Interest and Fiscal Charges	1,493,624	-	-	-	707	-
Total Debt Service	3,779,593	-	-	-	12,315	-
Total Expenditures	379,575,931	-	1,241,723	238,289	2,801,445	-
Excess (Deficiency) of Revenues over Expenditures	(26,056,014)	(25)	396,957	104,129	116,251	2,024
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds:						
State Grants Fund	-	-	-	-	-	-
Federal Grants Fund	-	-	-	-	-	-
Miscellaneous Operational Grants Fund	-	-	-	-	-	-
MOA Trust Fund	6,000,000	-	-	-	-	-
Electric Utility Fund	9,331,662	-	-	-	-	-
Anchorage Fire Service Area 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, 2017
 (with info for year ended December 31, 2016)

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
Anchorage Roads and Drainage Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Refuse Utility Fund	610,767	-	-	-	-	-
Solid Waste Utility Fund	2,299,404	-	-	-	-	-
Water Utility Fund	7,991,023	-	-	-	-	-
Wastewater Utility Fund	6,003,654	-	-	-	-	-
Airport Fund	38,900	-	-	-	-	-
Port Fund	2,020,440	-	-	-	-	-
Metropolitan Police Capital Projects Fund	-	-	-	-	-	-
Information Technology Capital Projects Fund	-	-	-	-	-	-
Total Transfers from Other Funds	<u>34,295,850</u>	-	-	-	-	-
Transfers from Other Sub-Funds:						
Areawide Service Area Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Service Area Fund	-	-	-	-	-	-
LRSA Other Contributing Roads Service Area Fund	-	-	-	-	-	-
Total Transfers from Other Sub-Funds	<u>-</u>	-	-	-	-	-
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	(550,889)	-	-	-	-	-
State Grants Fund	(428,808)	-	-	-	-	-
Federal Grants Fund	(351,828)	-	-	-	-	-
Miscellaneous Operational Grants Fund	(1,313)	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Service Area Capital Projects Fund	-	-	-	-	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	(156,773)	-	-	-	-	-
CBERRRSA Capital Projects Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	(6,833,605)	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	-	-	-
Public Transportation Capital Projects Fund	(115,347)	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Girdwood Valley Capital Projects Fund	-	-	-	-	(175,000)	-
Heritage Land Bank Capital Projects Fund	-	-	-	-	-	-
Equipment Maintenance Fund	(134,273)	-	-	-	-	-
Heritage Land Bank Fund	-	-	-	-	-	-
Total Transfers to Other Funds	<u>(8,572,836)</u>	-	-	-	(175,000)	-
Transfers to Other Sub-Funds:						
Transfer to ER-Chugiak Birchwood Rural Roads	-	-	-	-	-	-
Police and Fire Retiree Medical Administration Fund	(100,773)	-	-	-	-	-
Total Transfers to Other Sub-Funds	<u>(100,773)</u>	-	-	-	-	-
Proceeds from Sale of Assets	307,758	-	-	-	-	-
Insurance Recoveries	192,764	-	-	-	-	-
Loan Proceeds	413,243	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>26,536,006</u>	-	-	-	(175,000)	-
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	479,992	(25)	396,957	104,129	(58,749)	2,024
Fund Balance (Deficit), January 1	13,757,414	(1,126)	1,587,093	203,086	1,106,562	108,304
Fund Balance (Deficit), December 31	<u>\$ 14,237,406</u>	<u>\$ (1,151)</u>	<u>\$ 1,984,050</u>	<u>\$ 307,215</u>	<u>\$ 1,047,813</u>	<u>\$ 110,328</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, 2017
 (with info for year ended December 31, 2016)

Exhibit AA-3

	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area
REVENUES						
Taxes:						
Real Property	\$ 73,465,890	\$ 56,544,984	\$ 10,103,675	\$ 103,966,185	\$ 36,903	\$ 14,922,353
Personal Property	7,061,849	6,465,989	156,117	9,623,740	13,756	1,545,741
Aircraft	-	-	-	-	-	-
Motor Vehicle Registration	1,114,157	1,477,939	143,788	1,474,933	-	383,780
Motor Vehicle Rental	-	-	-	-	-	-
Hotel - Motel	-	255,976	-	-	-	170,648
Excise on Tobacco Products	-	-	-	-	-	-
Excise on Marijuana Products	-	-	-	-	-	-
Tax Cost Recoveries	12,501	7,998	2,734	18,372	(2)	2,772
Penalties and Interest	342,878	294,658	47,857	484,848	562	75,620
Total Taxes	81,997,275	65,047,544	10,454,171	115,568,078	51,219	17,100,914
Payments in Lieu of Taxes:						
Municipal Enterprise Service Assessment	-	-	-	-	-	-
Payments in Lieu of Property Taxes	-	-	-	-	-	-
Total Payments in Lieu of Taxes	-	-	-	-	-	-
Special Assessments:						
Collections	-	294,905	-	-	-	-
Penalties and Interest	-	118,383	-	-	-	-
Total Special Assessments	-	413,288	-	-	-	-
Licenses and Permits:						
Taxicab Permits and Revisions	-	-	-	-	-	-
Chauffeur Licenses and Renewals	-	-	-	-	-	-
Construction and ROW Permits	-	-	-	-	-	-
Animal Licenses	-	-	-	-	-	-
Mechanical Licenses and Exams	-	-	-	-	-	-
Local Business Licenses	-	-	-	-	-	-
Marijuana Licenses	-	-	-	-	-	-
Landscaping Plan Reviews	-	1,800	-	-	-	-
Building Permit Plan Reviews	635,677	-	-	-	-	-
Electronic Plan Reviews	-	-	-	-	-	-
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	-	1,025	-	-	-	-
Total Licenses and Permits	635,677	2,825	-	-	-	-
Intergovernmental:						
Federal Government:						
Other Federal Grants - Direct	-	-	-	-	-	-
Build America Bond Subsidy	37,679	558,376	-	-	-	39,906
State of Alaska:						
Municipal Assistance	-	-	-	-	-	-
State of Alaska On-behalf Payments	1,731,603	95,672	7,964	2,391,828	-	102,836
Fisheries Tax	-	-	-	-	-	-
Liquor License	-	-	-	400,350	-	-
Electric Co-op Allocation	79,805	104,778	-	106,192	-	27,244
National Forest Allocation	-	3,334	-	-	-	-
Traffic Signal Management	-	473,844	11,155	-	-	-
State Grant Revenue - Direct	-	-	-	-	-	-
Total Intergovernmental	1,849,087	1,236,004	19,119	2,898,370	-	169,986
Charges for Services:						
Aquatics	-	-	-	-	-	606,769
Recreation Centers and Programs	-	-	-	-	-	143,925
Recreation Center Rentals and Activities	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	498,010
Sports and Parks Activities	-	-	-	-	-	418,640
Camping Fees	-	-	-	-	-	103,112
School District Service Fees	-	-	-	-	-	230,828
Golf Fees	-	-	-	-	-	24,154
Ambulance Service Fees	-	-	-	-	-	-
Police Services	-	-	-	275,217	-	-
DWI Impound Administrative Fees	-	-	-	141,860	-	-
Incarceration Cost Recovery	-	-	-	203,361	-	-
Health Service Fees	-	-	-	-	-	-
Sanitary Inspection Fees	-	-	-	-	-	-
Cemetery Fees	-	-	-	-	-	-
Zoning Fees	-	-	-	-	-	-
Maps and Publications	-	-	-	-	-	-
Platting Fees	-	-	-	-	-	-
Fire Alarm Fees	76,606	-	-	-	-	-
Animal Shelter Fees	-	-	-	-	-	-
Mapping Fees	-	-	-	-	-	-
Hazardous Waste Fees	184,085	-	-	-	-	-
Fire Inspection Fees	136,341	-	-	-	-	-
Transit Fees	-	-	-	-	-	-
Transit Advertising Fees	-	-	-	-	-	-

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund

Exhibit AA-3

Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2017
(with info for year ended December 31, 2016)

	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area
Library Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lost Book Reimbursement	-	-	-	-	-	-
Sale of Books	-	-	-	-	-	-
Copier Fees	21	-	-	373	-	-
Reimbursed Costs	10,480	10,868	29,821	480,947	-	4,514
Miscellaneous Services	-	-	-	-	-	-
Total Charges for Services	407,533	10,868	29,821	1,101,758	-	2,029,952
Fines and Forfeitures:						
Parking Enforcement Fines	-	-	-	-	-	-
Library Book Fines	-	-	-	-	-	-
Traffic Court Fines	-	-	-	2,190,494	-	-
Trial Court Fines	-	-	-	1,952,974	-	-
Counter Fines	-	-	-	1,074,222	-	-
Curfew Fines	-	-	-	2,158	-	-
Minor Tobacco Fines	-	-	-	784	-	-
Pre-Trial Diversion Costs	-	-	-	-	-	-
Other Fines and Forfeitures	-	-	-	265,158	-	-
Total Fines and Forfeitures	-	-	-	5,485,790	-	-
Investment Income (Loss):						
Short-Term Investments (Loss)	182,123	(29,192)	165,053	104,905	-	65,407
Other (Loss)	-	-	-	-	-	-
Total Investment Income (Loss)	182,123	(29,192)	165,053	104,905	-	65,407
Restricted Contributions	-	-	-	-	-	-
Other:						
Leases and Rentals	1,950	-	-	1	-	-
Parking Garages and Lots	-	-	-	-	-	-
Ticket Surcharges	-	-	-	-	-	-
Collection Revenue	-	-	-	-	-	-
Appeal Receipts	-	-	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	192,319	-	-
Prior Year Expenditure Recovery	-	4,051	-	-	-	1,204
Claims and Judgments	-	-	-	-	-	-
Cash Over and Short	-	-	-	98	-	43
Miscellaneous	-	722	-	126,537	-	-
Total Other	1,950	4,773	-	318,955	-	1,247
Total Revenues	85,073,645	66,686,110	10,668,164	125,477,856	51,219	19,367,506
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	-	-	-	-	-	-
Total General Government	-	-	-	-	-	-
Public Safety:						
Health and Human Services	-	-	-	-	-	-
Fire Services	76,253,560	-	-	-	-	-
Police Services	-	-	-	124,274,400	7,154	-
Total Public Safety	76,253,560	-	-	124,274,400	7,154	-
Public Services:						
Economic and Community Development	-	-	-	-	-	17,510,343
Public Transportation	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Education	-	-	-	-	-	-
Maintenance and Operations	-	25,936,079	7,613,273	-	-	-
Total Public Services	-	25,936,079	7,613,273	-	-	17,510,343
PERS On-behalf Expenditures	1,731,603	95,672	7,964	2,391,828	-	102,836
Debt Service:						
Principal	2,482,070	29,507,563	-	116,591	-	1,561,041
Interest and Fiscal Charges	1,244,792	16,482,901	-	158,103	-	982,152
Total Debt Service	3,726,862	45,990,464	-	274,694	-	2,543,193
Total Expenditures	81,712,025	72,022,215	7,621,237	126,940,922	7,154	20,156,372
Excess (Deficiency) of Revenues over Expenditures	3,361,620	(5,336,105)	3,046,927	(1,463,066)	44,065	(788,866)
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds:						
State Grants Fund	-	-	-	-	-	-
Federal Grants Fund	-	-	-	-	-	-
Miscellaneous Operational Grants Fund	-	-	-	-	-	-
MOA Trust Fund	-	-	-	-	-	-
Electric Utility Fund	-	-	-	-	-	-
Anchorage Fire Service Area 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, 2017
 (with info for year ended December 31, 2016)

Exhibit AA-3

	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area
Anchorage Roads and Drainage Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Refuse Utility Fund	-	-	-	-	-	-
Solid Waste Utility Fund	-	-	-	-	-	-
Water Utility Fund	-	-	-	-	-	-
Wastewater Utility Fund	-	-	-	-	-	-
Airport Fund	-	-	-	-	-	-
Port Fund	-	-	-	-	-	-
Metropolitan Police Capital Projects Fund	-	-	-	-	-	-
Information Technology Capital Projects Fund	-	-	-	-	-	-
Total Transfers from Other Funds	-	-	-	-	-	-
Transfers from Other Sub-Funds:						
Areawide Service Area Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Service Area Fund	-	-	-	-	-	-
LRSA Other Contributing Roads Service Area Fund	-	-	107,808	-	-	-
Total Transfers from Other Sub-Funds	-	-	107,808	-	-	-
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	-	(17,397)	-	-	-	(11,598)
State Grants Fund	(220)	(18,060)	-	(14,221)	-	(660)
Federal Grants Fund	-	-	-	(484)	-	-
Miscellaneous Operational Grants Fund	-	-	-	(241)	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Service Area Capital Projects Fund	-	-	-	(3,039)	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	(318,298)	-	-	(494,461)	-	-
CBERRRSA Capital Projects Fund	-	-	(3,723,580)	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	-	-	-
Public Transportation Capital Projects Fund	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	(800,000)
Girdwood Valley Capital Projects Fund	-	-	-	-	-	-
Heritage Land Bank Capital Projects Fund	-	-	-	-	-	-
Equipment Maintenance Fund	-	-	-	-	-	-
Heritage Land Bank Fund	-	-	-	-	-	-
Total Transfers to Other Funds	(318,518)	(35,457)	(3,723,580)	(512,446)	-	(812,258)
Transfers to Other Sub-Funds:						
Transfer to ER-Chugiak Birchwood Rural Roads	-	-	(107,808)	-	-	-
Police and Fire Retiree Medical Administration Fund	-	-	-	(96,821)	-	-
Total Transfers to Other Sub-Funds	-	-	(107,808)	(96,821)	-	-
Proceeds from Sale of Assets	1,264,759	-	-	128,872	-	-
Insurance Recoveries	13,738	102,236	-	-	-	222
Loan Proceeds	-	-	-	-	-	-
Total Other Financing Sources (Uses)	959,979	66,779	(3,723,580)	(480,395)	-	(812,036)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	4,321,599	(5,269,326)	(676,653)	(1,943,461)	44,065	(1,600,902)
Fund Balance (Deficit), January 1	7,900,194	13,556,784	7,134,498	12,068,773	-	4,232,384
Fund Balance (Deficit), December 31	\$ 12,221,793	\$ 8,287,458	\$ 6,457,845	\$ 10,125,312	\$ 44,065	\$ 2,631,482

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, 2017
 (with info for year ended December 31, 2016)

Exhibit AA-3

	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	Total 2017	Total 2016
REVENUES						
Taxes:						
Real Property	\$ 3,974,118	\$ -	\$ -	\$ -	\$ 508,912,967	\$ 478,505,375
Personal Property	85,857	(143)	-	-	47,244,386	45,722,887
Aircraft	-	-	-	-	194,083	196,851
Motor Vehicle Registration	-	-	-	-	11,082,632	11,485,431
Motor Vehicle Rental	-	-	-	-	6,267,718	6,054,818
Hotel - Motel	-	-	-	-	11,281,505	10,468,982
Excise on Tobacco Products	-	-	-	-	20,376,831	22,270,476
Excise on Marijuana Products	-	-	-	-	1,262,866	19,884
Tax Cost Recoveries	1,334	-	-	-	43,322	248,914
Penalties and Interest	17,994	143	-	-	2,543,338	2,383,136
Total Taxes	<u>4,079,303</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>609,209,648</u>	<u>577,356,754</u>
Payments in Lieu of Taxes:						
Municipal Enterprise Service Assessment	-	-	-	-	481,109	481,160
Payments in Lieu of Property Taxes	-	-	-	-	2,960,547	2,707,853
Total Payments in Lieu of Taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,441,656</u>	<u>3,189,013</u>
Special Assessments:						
Collections	-	-	-	-	294,905	499,570
Penalties and Interest	-	-	-	-	118,383	139,681
Total Special Assessments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>413,288</u>	<u>639,251</u>
Licenses and Permits:						
Taxicab Permits and Revisions	-	-	-	-	985,011	531,642
Chauffeur Licenses and Renewals	-	-	-	-	26,625	26,225
Construction and ROW Permits	-	-	-	-	895,008	947,648
Animal Licenses	-	-	-	-	221,048	233,874
Mechanical Licenses and Exams	-	32,155	-	-	32,155	160,121
Local Business Licenses	-	72,193	-	-	92,483	460,741
Marijuana Licenses	-	-	-	-	22,900	25,000
Landscaping Plan Reviews	-	-	-	-	32,934	30,719
Building Permit Plan Reviews	-	1,336,183	-	-	2,275,440	2,059,274
Electronic Plan Reviews	-	-	-	-	196,834	204,795
Inspections	-	-	-	-	483,267	495,004
Building and Grading Permits	-	2,525,196	-	-	2,525,196	2,472,075
Electrical Permits	-	216,408	-	-	216,408	192,300
Mechanical, Gas and Plumbing Permits	-	501,116	-	-	501,116	507,651
Sign Permits	-	18,335	-	-	18,335	23,075
Elevator Permits	-	651,084	-	-	651,084	550,271
Mobile Home and Park Permits	-	16,800	-	-	16,800	17,700
Land Use Permits	-	-	-	-	126,900	60,935
Miscellaneous Permits	-	-	-	-	360,470	323,772
Total Licenses and Permits	<u>-</u>	<u>5,369,470</u>	<u>-</u>	<u>-</u>	<u>9,680,014</u>	<u>9,322,822</u>
Intergovernmental:						
Federal Government:						
Other Federal Grants - Direct	-	-	-	-	67,500	81,300
Build America Bond Subsidy	-	-	-	-	708,011	310,886
State of Alaska:						
Municipal Assistance	-	-	-	-	7,783,616	9,280,122
State of Alaska On-behalf Payments	29,242	60,034	35,377	5,893	6,900,841	8,793,544
Fisheries Tax	-	-	-	-	112,893	122,012
Liquor License	-	-	-	-	400,350	89,750
Electric Co-op Allocation	-	-	-	-	776,553	824,451
National Forest Allocation	-	-	-	-	3,334	(16,966)
Traffic Signal Management	-	-	-	-	484,999	498,659
State Grant Revenue - Direct	-	-	-	-	1,436,550	1,476,802
Total Intergovernmental	<u>29,242</u>	<u>60,034</u>	<u>35,377</u>	<u>5,893</u>	<u>18,674,647</u>	<u>21,460,560</u>
Charges for Services:						
Aquatics	207,890	-	-	-	814,659	1,009,838
Recreation Centers and Programs	129,188	-	-	-	279,524	380,391
Recreation Center Rentals and Activities	-	-	-	-	1,948	264
Parks and Recreation	-	-	-	-	498,010	526,881
Sports and Parks Activities	101,448	-	-	-	610,670	506,213
Camping Fees	-	-	-	-	105,292	100,440
School District Service Fees	-	-	332,112	-	574,959	725,877
Golf Fees	-	-	-	-	24,154	28,890
Ambulance Service Fees	-	-	-	-	8,998,985	8,855,555
Police Services	-	-	-	-	275,217	194,402
DWI Impound Administrative Fees	-	-	-	-	378,289	569,621
Incarceration Cost Recovery	-	-	-	-	203,361	197,800
Health Service Fees	-	-	-	-	410,318	426,202
Sanitary Inspection Fees	-	-	-	-	1,555,043	1,659,137
Cemetery Fees	-	-	-	-	303,646	328,559
Zoning Fees	-	-	-	-	375,849	395,742
Maps and Publications	-	-	-	-	9,117	8,285
Platting Fees	-	-	-	-	294,268	344,938
Fire Alarm Fees	-	-	-	-	76,606	97,213
Animal Shelter Fees	-	-	-	-	253,528	211,913
Mapping Fees	-	-	-	-	4,848	4,829
Hazardous Waste Fees	-	-	-	-	184,085	193,959
Fire Inspection Fees	-	-	-	-	136,341	173,268
Transit Fees	-	-	-	-	3,641,950	3,886,779
Transit Advertising Fees	-	-	-	-	183,501	285,304

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, 2017
(with info for year ended December 31, 2016)

Exhibit AA-3

	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	Total 2017	Total 2016
Library Fees	\$ -	\$ -	\$ -	\$ -	\$ 420	\$ 380
Lost Book Reimbursement	-	-	-	-	15,671	23,017
Sale of Books	-	-	-	-	138	1
Copier Fees	-	10,726	-	-	40,042	42,458
Reimbursed Costs	6,231	-	550,652	-	2,600,043	1,841,667
Miscellaneous Services	850	-	-	-	83,904	56,584
Total Charges for Services	445,607	10,726	882,764	-	22,934,386	23,076,407
Fines and Forfeitures:						
Parking Enforcement Fines	-	-	-	-	80,147	97,444
Library Book Fines	-	-	-	-	110,659	127,272
Traffic Court Fines	-	-	-	-	2,190,494	1,147,627
Trial Court Fines	-	-	-	-	1,952,974	1,807,949
Counter Fines	-	-	-	-	1,074,222	1,175,598
Curfew Fines	-	-	-	-	2,158	2,463
Minor Tobacco Fines	-	-	-	-	784	1,115
Pre-Trial Diversion Costs	-	-	-	-	42,695	65,291
Other Fines and Forfeitures	615	-	-	-	312,681	279,173
Total Fines and Forfeitures	615	-	-	-	5,766,814	4,703,932
Investment Income (Loss):						
Short-Term Investments (Loss)	196,108	(78,669)	48,731	1,640	1,290,217	315,950
Other (Loss)	-	-	-	-	383,915	(5,235)
Total Investment Income (Loss)	196,108	(78,669)	48,731	1,640	1,674,132	310,715
Restricted Contributions	-	-	-	-	103,178	113,284
Other:						
Leases and Rentals	14,300	-	-	-	520,245	606,229
Parking Garages and Lots	-	-	-	-	47,359	56,955
Ticket Surcharges	-	-	-	-	28,582	53,050
Collection Revenue	-	-	-	-	232,737	150,171
Appeal Receipts	-	200	-	-	348	3,353
Criminal Rule 8 Collection Costs	-	-	-	-	192,319	127,579
Prior Year Expenditure Recovery	-	-	-	43,153	3,526,729	646,431
Claims and Judgments	-	-	-	-	51,825	6,859
Cash Over and Short	-	3	-	-	77	-
Miscellaneous	150	-	1,205,519	-	1,597,392	1,523,947
Total Other	14,450	203	1,205,519	43,153	6,197,613	3,174,574
Total Revenues	4,765,325	5,361,764	2,172,391	50,686	678,095,376	643,347,312
EXPENDITURES						
General Government:						
Assembly	-	-	-	-	4,139,221	4,694,811
Equal Rights Commission	-	-	-	-	895,471	909,057
Internal Audit	-	-	-	-	82,514	113,284
Office of the Mayor	-	-	-	-	983,176	1,701,614
Municipal Attorney	-	-	-	-	777,414	1,670,312
Municipal Manager	-	-	-	-	(729,608)	(310,414)
Heritage Land Bank	-	-	-	-	1,040,295	914,079
Finance	-	-	2,081,026	-	15,432,943	9,769,465
Information Technology	-	-	-	-	371,364	323,711
Employee Relations	-	-	-	200,247	293,269	387,927
Purchasing	-	-	-	-	510,221	271,751
Total General Government	-	-	2,081,026	200,247	23,796,280	20,445,597
Public Safety:						
Health and Human Services	-	-	-	-	13,421,277	12,889,999
Fire Services	-	-	-	-	104,110,759	100,613,999
Police Services	-	-	-	-	126,600,967	111,567,157
Total Public Safety	-	-	-	-	244,133,003	225,071,155
Public Services:						
Economic and Community Development	3,041,951	6,878,657	-	-	61,104,755	43,565,314
Public Transportation	-	-	-	-	23,197,701	25,912,782
Public Works	-	-	-	-	7,823,857	22,885,745
Education	-	-	-	-	247,307,425	242,707,116
Maintenance and Operations	-	-	-	-	34,058,757	32,604,980
Total Public Services	3,041,951	6,878,657	-	-	373,492,495	367,675,937
PERS On-behalf Expenditures	29,242	60,034	35,377	5,893	6,900,841	8,793,544
Debt Service:						
Principal	195,158	-	-	-	36,160,000	36,335,000
Interest and Fiscal Charges	64,144	-	-	-	20,426,423	19,212,647
Total Debt Service	259,302	-	-	-	56,586,423	55,547,647
Total Expenditures	3,330,495	6,938,691	2,116,403	206,140	704,909,042	677,533,880
Excess (Deficiency) of Revenues over Expenditures	1,434,830	(1,576,927)	55,988	(155,454)	(26,813,666)	(34,186,568)
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds:						
State Grants Fund	-	-	-	-	-	2,470
Federal Grants Fund	-	-	-	-	-	1,778
Miscellaneous Operational Grants Fund	-	-	-	-	-	258,170
MOA Trust Fund	-	-	-	-	6,000,000	5,400,000
Electric Utility Fund	-	-	-	-	9,331,662	5,983,574
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	476

Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2017
(with info for year ended December 31, 2016)

	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	Total 2017	Total 2016
Anchorage Roads and Drainage Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,900
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	688
Refuse Utility Fund	-	-	-	-	610,767	539,785
Solid Waste Utility Fund	-	-	-	-	2,299,404	1,105,279
Water Utility Fund	-	-	-	-	7,991,023	7,314,997
Wastewater Utility Fund	-	-	-	-	6,003,654	5,704,269
Airport Fund	-	-	-	-	38,900	37,622
Port Fund	-	-	-	-	2,020,440	2,114,268
Metropolitan Police Capital Projects Fund	-	-	-	-	-	160
Information Technology Capital Projects Fund	-	-	-	-	-	21,009
Total Transfers from Other Funds	-	-	-	-	34,295,850	28,490,445
Transfers from Other Sub-Funds:						
Areawide Service Area Fund	-	-	-	100,773	100,773	99,936
Anchorage Metropolitan Police Service Area Fund	-	-	-	96,821	96,821	96,016
LRSA Other Contributing Roads Service Area Fund	-	-	-	-	107,808	107,050
Total Transfers from Other Sub-Funds	-	-	-	197,594	305,402	303,002
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	-	-	-	-	(579,884)	(604,165)
State Grants Fund	-	-	-	-	(461,969)	(1,153,948)
Federal Grants Fund	-	-	-	-	(352,312)	(1,579,227)
Miscellaneous Operational Grants Fund	-	-	-	-	(1,554)	(16,897)
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-	(782,806)
Anchorage Metropolitan Police Service Area Capital Projects Fund	-	-	-	-	(3,039)	-
ER-Chugiak Parks and Recreation Capital Projects Fund	(1,004,126)	-	-	-	(1,004,126)	(1,950,750)
Police and Fire Retiree Medical Liability Fund	-	-	-	-	(969,532)	(969,532)
CBERRRSA Capital Projects Fund	-	-	-	-	(3,723,580)	(3,562,573)
Areawide Capital Projects Fund	-	-	-	-	(6,833,605)	(3,367,065)
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	(90,033)
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	-	-	(40,000)
Public Transportation Capital Projects Fund	-	-	-	-	(115,347)	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	(800,000)	(600,000)
Girdwood Valley Capital Projects Fund	-	-	-	-	(175,000)	(518,712)
Heritage Land Bank Capital Projects Fund	-	-	-	-	-	(49,958)
Equipment Maintenance Fund	-	-	-	-	(134,273)	-
Heritage Land Bank Fund	-	-	-	-	-	(94,514)
Total Transfers to Other Funds	(1,004,126)	-	-	-	(15,154,221)	(15,380,180)
Transfers to Other Sub-Funds:						
Transfer to ER-Chugiak Birchwood Rural Roads	-	-	-	-	(107,808)	(107,050)
Police and Fire Retiree Medical Administration Fund	-	-	-	-	(197,594)	(195,952)
Total Transfers to Other Sub-Funds	-	-	-	-	(305,402)	(303,002)
Proceeds from Sale of Assets	750	-	-	-	1,702,139	2,253,791
Insurance Recoveries	-	-	-	-	308,960	253,654
Loan Proceeds	-	-	-	-	413,243	-
Total Other Financing Sources (Uses)	(1,003,376)	-	-	197,594	21,565,971	15,617,710
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	431,454	(1,576,927)	55,988	42,140	(5,247,695)	(18,568,858)
Fund Balance (Deficit), January 1	4,220,963	(3,237,561)	2,307,887	113,572	65,058,827	83,627,685
Fund Balance (Deficit), December 31	\$ 4,652,417	\$ (4,814,488)	\$ 2,363,875	\$ 155,712	\$ 59,811,132	\$ 65,058,827

MUNICIPALITY OF ANCHORAGE, ALASKA
 Areawide Service Area
 Comparative Balance Sheet
 December 31, 2017 and 2016

	2017	2016
ASSETS		
Cash	\$ 8,420	\$ 18,926
Equity in General Cash Pool	34,224,706	78,417,675
Accrued Interest on Investments	497,266	589,426
Taxes Receivable:		
Delinquent Taxes	4,106,202	3,587,270
Tax Liens	267,551	468,069
Penalties and Interest	1,570,872	1,398,746
Less: Allowance for Uncollectibles	(99,557)	(72,870)
Total Net Taxes Receivable	5,845,068	5,381,215
Accounts Receivable:		
Accounts Receivable	11,046,801	10,729,942
Less: Allowance for Uncollectibles	(3,412,197)	(3,747,581)
Total Net Accounts Receivable	7,634,604	6,982,361
Intergovernmental Receivables	827,904	907,043
Due from Other Sub-Funds:		
Former City Service Area Fund	1,151	1,126
Building Safety Fund	4,440,396	2,906,156
Total Due from Other Sub-Funds	4,441,547	2,907,282
Due from Other Funds:		
Anchorage Road and Drainage Capital Projects Fund	22,796,762	-
Anchorage Fire Capital Projects Fund	2,344,547	-
Anchorage Metro Police Capital Projects Fund	4,398,669	-
Federal Grants Fund	5,197,372	-
Areawide Capital Projects Fund	89,910	89,910
Merrill Field Airport Fund	2,602,973	46,432
Merrill Field Airport Capital Projects Fund	3,265,514	2,165,095
Information Technology Fund	7,535,726	6,208,266
Information Technology Capital Projects Fund	6,298,142	1,303,895
E911 Surcharge Fund	627,825	2,004,629
MOA Trust Fund	44,910	18,464
Other Restricted Resources Fund	131,627	67,738
Total Due from Other Funds	55,333,977	11,904,429
Inventories, at Cost	1,296,780	1,358,986
Prepaid Items and Deposits	115,263	32,450
Advance to Areawide Capital Projects Fund	803,266	903,432
TOTAL ASSETS	\$ 111,028,801	\$ 109,403,225

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Comparative Balance Sheet
December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
LIABILITIES		
Accounts Payable and Contract Retainages	\$ 3,731,047	\$ 3,462,047
Accrued Payroll Liabilities	5,562,707	3,984,028
Due to Component Units:		
Anchorage School District	82,994,012	82,130,225
Unearned Revenue and Deposits	1,044,300	992,399
Total Liabilities	<u>93,332,066</u>	<u>90,568,699</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	3,043,049	4,301,053
Unavailable Revenues - Risk Management Claims	286,268	160,928
Unavailable Revenues - Build American Bonds Interest	55,086	55,086
Time Restricted Health Permits Receipts	74,926	560,045
Total Deferred Inflows of Resources	<u>3,459,329</u>	<u>5,077,112</u>
FUND BALANCE (DEFICIT)		
Nonspendable	2,215,309	2,294,868
Committed	12,022,097	12,388,567
Unassigned	-	(926,021)
Total Fund Balance	<u>14,237,406</u>	<u>13,757,414</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 111,028,801</u>	<u>\$ 109,403,225</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, 2017 and 2016

	2017	2016
REVENUES		
Taxes	\$ 310,420,970	\$ 293,296,523
Assessments in Lieu of Taxes	3,441,656	3,189,013
Licenses and Permits	3,672,042	3,204,666
Intergovernmental	12,355,814	14,665,520
Charges for Services	18,000,429	18,147,538
Fines and Forfeitures	280,409	353,039
Investment Income	967,494	54,281
Restricted Contributions	103,178	113,284
Other	4,277,925	1,260,534
Total Revenues	<u>353,519,917</u>	<u>334,284,398</u>
EXPENDITURES		
General Government:		
Assembly	4,139,221	4,694,811
Equal Rights Commission	895,471	909,057
Internal Audit	82,514	113,284
Office of the Mayor	983,176	1,701,614
Municipal Attorney	777,414	1,670,312
Municipal Manager	(729,608)	(310,414)
Finance	13,351,917	7,854,834
Information Technology	371,364	323,711
Employee Relations	93,022	202,347
Purchasing	510,221	271,751
Heritage Land Bank	1,040,295	914,079
Total General Government	<u>21,515,007</u>	<u>18,345,386</u>
Public Safety:		
Health and Human Services	13,421,277	12,889,999
Fire Services	25,693,617	23,109,371
Police Services	1,691,716	33,852
Total Public Safety	<u>40,806,610</u>	<u>36,033,222</u>
Public Services:		
Economic and Community Development	33,435,912	24,436,356
Public Transportation	23,197,701	25,912,782
Public Works	7,823,857	15,786,769
Education	247,307,425	242,707,116
Maintenance and Operations	(718,751)	-
Total Public Services	<u>311,046,144</u>	<u>308,843,023</u>
PERS On-behalf Expenditures	2,428,577	3,190,979
Debt Service:		
Principal	2,285,969	1,983,202
Interest and Fiscal Charges	1,493,624	1,387,956
Total Debt Service	<u>3,779,593</u>	<u>3,371,158</u>
Total Expenditures	<u>379,575,931</u>	<u>369,783,768</u>
Deficiency of Revenues over Expenditures	<u>(26,056,014)</u>	<u>(35,499,370)</u>
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	34,295,850	28,481,443
Transfers to Other Sub-Funds	(100,773)	(99,936)
Transfers to Other Funds	(8,572,836)	(7,460,718)
Proceeds from Sale of Assets	307,758	1,622,647
Insurance Recoveries	192,764	131,306
Loan Proceeds	413,243	-
Total Other Financing Sources (Uses)	<u>26,536,006</u>	<u>22,674,742</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	479,992	(12,824,628)
Fund Balance, January 1	13,757,414	26,582,042
Fund Balance, December 31	<u>\$ 14,237,406</u>	<u>\$ 13,757,414</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2017

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 240,057,640	\$ 241,646,137	\$ 1,588,497
Personal Property	21,455,639	22,135,061	679,422
Aircraft	210,000	194,083	(15,917)
Motor Vehicle Registration	6,780,089	6,433,080	(347,009)
Motor Vehicle Rental	6,189,722	6,267,718	77,996
Hotel and Motel	10,836,447	10,854,881	18,434
Excise on Tobacco Products	22,011,899	20,376,831	(1,635,068)
Excise on Marijuana Products	3,000,000	1,262,866	(1,737,134)
Penalties and Interest	1,214,301	1,253,554	39,253
Tax Cost Recoveries	265,100	(3,241)	(268,341)
Total Taxes	312,020,837	310,420,970	(1,599,867)
Assessments in Lieu of Taxes:			
Municipal Enterprise Service Assessment	469,394	481,109	11,715
Assessments in Lieu of Property Taxes	2,707,926	2,960,547	252,621
Total Assessments in Lieu of Taxes	3,177,320	3,441,656	264,336
Licenses and Permits:			
Taxicab Permits and Revisions	502,500	985,011	482,511
Chauffeur Licenses and Renewals	28,500	26,625	(1,875)
Construction and ROW Permits	1,035,000	895,008	(139,992)
Animal Licenses	256,500	221,048	(35,452)
Local Business Licenses	18,000	20,290	2,290
Marijuana Licenses	46,200	22,900	(23,300)
Landscaping Plan Reviews	29,000	31,134	2,134
Building Permit Plan Reviews	300,000	303,580	3,580
Electronic Plan Reviews	200,000	196,834	(3,166)
Inspections	606,720	483,267	(123,453)
Land Use Permits	82,000	126,900	44,900
Miscellaneous Permits	312,130	359,445	47,315
Total Licenses and Permits	3,416,550	3,672,042	255,492
Intergovernmental:			
Other Federal Grants - Direct	41,300	67,500	26,200
Build America Bond Subsidy	128,857	72,050	(56,807)
Fisheries Tax	126,176	112,893	(13,283)
Electric Co-op Allocation	482,919	454,628	(28,291)
Municipal Assistance	4,402,501	7,783,616	3,381,115
PERS On-behalf Revenues	-	2,428,577	2,428,577
State Grant Revenue - Direct	1,420,440	1,436,550	16,110
Total Intergovernmental	6,602,193	12,355,814	5,753,621
Charges for Services:			
Sports and Parks Activities	70,000	90,582	20,582
School District Service Fees	40,000	12,019	(27,981)
Ambulance Service Fees	8,855,555	8,998,985	143,430
DWI Impound Administrative Fees	508,082	236,429	(271,653)
Health Service Fees	559,155	410,318	(148,837)
Sanitary Inspection Fees	1,641,095	1,555,043	(86,052)
Cemetery Fees	322,634	303,646	(18,988)
Zoning Fees	420,000	375,849	(44,151)
Maps and Publications	6,500	9,117	2,617
Platting Fees	361,375	294,268	(67,107)
Animal Shelter Fees	275,750	253,528	(22,222)
Mapping Fees	4,000	4,848	848
Transit Fees	3,976,187	3,641,950	(334,237)
Transit Advertising Fees	350,000	183,501	(166,499)
Library Fees	2,700	420	(2,280)
Lost Book Reimbursement	25,000	15,671	(9,329)
Sale of Books	-	138	138

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2017

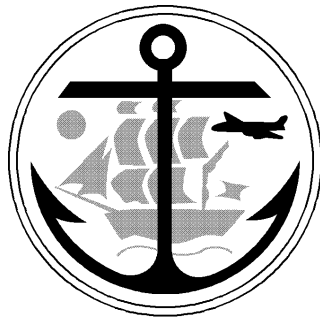
	Estimated	Actual	Variance With Final Budget
Copier Fees	\$ 25,730	\$ 28,922	\$ 3,192
Reimbursed Costs	1,059,070	1,502,141	443,071
Miscellaneous Services	73,581	83,054	9,473
Total Charges for Services	<u>18,576,414</u>	<u>18,000,429</u>	<u>(575,985)</u>
Fines and Forfeitures:			
Parking Enforcement Fines	138,000	80,147	(57,853)
Library Book Fines	101,500	110,659	9,159
Pre-Trial Diversion Costs	120,000	42,695	(77,305)
Other Fines and Forfeitures	62,750	46,908	(15,842)
Total Fines and Forfeitures	<u>422,250</u>	<u>280,409</u>	<u>(141,841)</u>
Investment Income:			
Short-term Investments	936,308	583,579	(352,729)
Other	464,384	383,915	(80,469)
Total Investment Income	<u>1,400,692</u>	<u>967,494</u>	<u>(433,198)</u>
Restricted Contributions	114,272	103,178	(11,094)
Other:			
Leases and Rentals	516,999	495,319	(21,680)
Parking Garages and Lots	66,772	47,359	(19,413)
Ticket Surcharges	70,177	28,582	(41,595)
Collection Revenues	170,000	232,737	62,737
Cash Over & Short	-	(67)	(67)
Appeal Receipts	6,000	148	(5,852)
Prior Year Expenditure Recovery	-	3,157,558	3,157,558
Claims and Judgments	51,825	51,825	-
Miscellaneous	176,050	264,464	88,414
Total Other	<u>1,057,823</u>	<u>4,277,925</u>	<u>3,220,102</u>
Total Revenues	<u>346,788,351</u>	<u>353,519,917</u>	<u>6,731,566</u>
Transfers from Other Sub-Funds:			
Public Finance and Investment	387,552	-	(387,552)
Total Transfers from Other Sub-Funds:	<u>387,552</u>	<u>-</u>	<u>(387,552)</u>
Transfers from Other Funds:			
MOA Trust Fund	6,100,000	6,000,000	(100,000)
Electric Utility Fund	9,105,147	9,331,662	226,515
Refuse Utility Fund	584,016	610,767	26,751
Solid Waste Utility Fund	2,218,929	2,299,404	80,475
Water Utility Fund	7,797,050	7,991,023	193,973
Wastewater Utility Fund	5,857,922	6,003,654	145,732
Airport Fund	37,956	38,900	944
Port Fund	1,958,045	2,020,440	62,395
Total Transfers from Other Funds	<u>33,659,065</u>	<u>34,295,850</u>	<u>636,785</u>
Loan Proceeds	413,243	413,243	-
Proceeds from Sale of Assets	204,817	307,758	102,941
Insurance Recoveries	89,265	192,764	103,499
TOTAL	<u>\$ 381,542,293</u>	<u>\$ 388,729,532</u>	<u>\$ 7,187,239</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2017

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Assembly	\$ 4,309,839	\$ 4,432,938	\$ 4,139,221	\$ -	\$ 4,139,221	\$ 293,717
Equal Rights Commission	996,268	944,587	895,471	-	895,471	49,116
Internal Audit	107,752	114,271	82,514	-	82,514	31,757
Office of the Mayor	823,153	830,512	983,176	-	983,176	(152,664)
Municipal Attorney	1,929,007	1,929,447	777,414	-	777,414	1,152,033
Municipal Manager	(470,781)	441,460	(729,608)	-	(729,608)	1,171,068
Finance	8,338,886	13,548,368	13,351,917	-	13,351,917	196,451
Information Technology	427,594	539,324	371,364	-	371,364	167,960
Employee Relations	150,966	151,119	93,022	-	93,022	58,097
Purchasing	269,402	269,500	510,221	-	510,221	(240,721)
Heritage Land Bank	692,683	914,850	1,040,295	-	1,040,295	(125,445)
Total General Government	17,574,769	24,116,376	21,515,007	-	21,515,007	2,601,369
Public Safety:						
Health and Human Services	13,273,458	13,671,984	13,421,277	-	13,421,277	250,707
Fire Services	23,719,057	23,695,245	25,693,617	-	25,693,617	(1,998,372)
Police Services	50,400	50,400	1,691,716	-	1,691,716	(1,641,316)
Total Public Safety	37,042,915	37,417,629	40,806,610	-	40,806,610	(3,388,981)
Public Services:						
Economic and Community Development	34,308,199	34,187,050	33,435,912	-	33,435,912	751,138
Public Transportation	23,225,639	22,699,513	23,197,701	-	23,197,701	(498,188)
Public Works	8,097,220	7,970,522	7,823,857	-	7,823,857	146,665
Education	-	247,307,425	247,307,425	-	247,307,425	-
Maintenance and Operations	(646,232)	(543,579)	(718,751)	-	(718,751)	175,172
Total Public Services	64,984,826	311,620,931	311,046,144	-	311,046,144	574,787
PERS On-behalf Expenditures	-	-	2,428,577	-	2,428,577	(2,428,577)
Debt Service:						
Principal	2,163,961	2,331,844	2,285,969	-	2,285,969	45,875
Interest and Fiscal Charges	1,422,045	1,625,841	1,493,624	-	1,493,624	132,217
Total Debt Service	3,586,006	3,957,685	3,779,593	-	3,779,593	178,092
Transfers to Other Sub-Funds:						
Police and Fire Retiree Medical Administration Fund	100,773	100,780	100,773	-	100,773	7
Total Transfers to Other Sub-Funds	100,773	100,780	100,773	-	100,773	7
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	573,659	573,659	550,889	-	550,889	22,770
State Grants Fund	354,801	428,831	428,808	-	428,808	23
Federal Grants Fund	379,410	351,828	351,828	-	351,828	-
Miscellaneous Operational Grants Fund	22	1,420	1,313	-	1,313	107
Police and Fire Retiree Medical Liability Fund	156,773	156,785	156,773	-	156,773	12
Areawide Capital Projects Fund	1,519,715	8,073,160	6,833,605	-	6,833,605	1,239,555
Equipment Maintenance Fund	-	134,273	134,273	-	134,273	-
Public Transportation Capital Projects Fund	279,145	115,347	115,347	-	115,347	-
Total Transfer to Other Funds	3,263,525	9,835,303	8,572,836	-	8,572,836	1,262,467
TOTAL	\$ 126,552,814	\$ 387,048,704	\$ 388,249,540	\$ -	\$ 388,249,540	\$ (1,200,836)

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2017

EXPENDITURES	PERS			Other Services and Charges	Debt Service	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
	Personnel Services	On-behalf Expenditures	Supplies					
General Government:								
Assembly	\$ 2,106,451	\$ 47,746	\$ 40,468	\$ 1,317,904	\$ -	\$ 27,419	\$ 646,979	\$ 4,186,967
Equal Rights Commission	704,164	6,222	1,928	33,413	-	1,538	154,428	901,693
Internal Audit	576,859	15,226	650	7,314	-	-	(502,309)	97,740
Office of the Mayor	1,133,950	31,746	3,791	699,015	-	-	(853,580)	1,014,922
Municipal Attorney	5,754,179	128,908	25,296	1,355,155	-	-	(6,357,216)	906,322
Municipal Manager	1,992,636	52,927	27,720	258,491	1,080,244	3,632	(3,012,087)	403,563
Finance	12,622,864	320,165	203,244	5,646,171	297,953	22,428	(5,142,790)	13,970,035
Information Technology	575,106	75,522	195,214	270,682	-	-	(669,638)	446,886
Employee Relations	3,048,521	46,676	12,749	70,547	-	-	(3,038,795)	139,698
Purchasing	1,514,127	28,622	5,153	184,319	-	-	(1,193,378)	538,843
Heritage Land Bank	252,663	656	1,399	6,546,278	-	5,294	(5,765,339)	1,040,951
Total General Government	30,281,520	754,416	517,612	16,389,289	1,378,197	60,311	(25,733,725)	23,647,620
Public Safety:								
Health and Human Services	4,389,778	219,839	204,885	6,123,199	272,115	9,029	2,694,386	13,913,231
Fire Services	18,416,748	342,530	741,360	6,734,425	974,873	68,125	(267,041)	27,011,020
Police Services	-	-	-	12,280	-	-	1,679,436	1,691,716
Total Public Safety	22,806,526	562,369	946,245	12,869,904	1,246,988	77,154	4,106,781	42,615,967
Public Services:								
Economic and Community Development	15,533,316	393,882	140,577	11,133,724	651,636	5,470	6,622,825	34,481,430
Public Transportation	15,170,818	310,481	2,458,348	3,830,844	502,772	-	1,737,691	24,010,954
Public Works	12,832,276	344,392	414,268	808,031	-	14,231	(6,244,949)	8,168,249
Education	-	-	-	247,307,425	-	-	-	247,307,425
Maintenance and Operations	4,762,332	63,037	615,543	7,001,542	-	-	(13,098,168)	(655,714)
Total Public Services	48,298,742	1,111,792	3,628,736	270,081,566	1,154,408	19,701	(10,982,601)	313,312,344
Transfers to Other Sub-Funds:								
Police and Fire Retiree Medical Administration Fund	-	-	-	100,773	-	-	-	100,773
Total Transfers to Other Sub-Funds	-	-	-	100,773	-	-	-	100,773
Transfers to Other Funds:								
Convention Center Operating Reserve Fund	-	-	-	550,889	-	-	-	550,889
State Grants Fund	-	-	-	428,809	-	-	-	428,809
Federal Grants Fund	-	-	-	351,828	-	-	-	351,828
Miscellaneous Operational Grants Fund	-	-	-	1,313	-	-	-	1,313
Police and Fire Retiree Medical Liability Fund	-	-	-	156,773	-	-	-	156,773
Areawide Capital Projects Fund	-	-	-	6,833,605	-	-	-	6,833,605
Public Transportation Capital Projects Fund	-	-	-	115,346	-	-	-	115,346
Equipment Maintenance Fund	-	-	-	134,273	-	-	-	134,273
Total Transfers to Other Funds	-	-	-	8,572,836	-	-	-	8,572,836
TOTAL	\$101,386,788	\$ 2,428,577	\$ 5,092,593	\$ 308,014,368	\$ 3,779,593	\$ 157,166	\$ (32,609,545)	\$ 388,249,540



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MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Comparative Balance Sheet
December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Taxes Receivable:		
Delinquent Taxes	\$ 7,590	\$ 7,590
Less: Allowance for Uncollectibles	<u>(4)</u>	<u>(4)</u>
Total Net Taxes Receivable	<u>7,586</u>	<u>7,586</u>
Special Assessments Receivable:		
Current	1,385	1,385
Unbilled	<u>5,797</u>	<u>5,797</u>
Total Special Assessments Receivable	<u>7,182</u>	<u>7,182</u>
TOTAL ASSETS	<u><u>14,768</u></u>	<u><u>14,768</u></u>
LIABILITIES		
Due to Areawide	<u>1,151</u>	<u>1,126</u>
Total Liabilities	<u>1,151</u>	<u>1,126</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	7,586	7,586
Unavailable Revenues - Special Assessments	<u>7,182</u>	<u>7,182</u>
Total Deferred Inflows of Resources	<u>14,768</u>	<u>14,768</u>
FUND DEFICIT		
Unassigned	<u>(1,151)</u>	<u>(1,126)</u>
Total Fund Deficit	<u>(1,151)</u>	<u>(1,126)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND DEFICIT	<u><u>\$ 14,768</u></u>	<u><u>\$ 14,768</u></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, 2017 and 2016

	<u>2017</u>	<u>2016</u>
REVENUES		
Investment Loss	\$ (25)	\$ (30)
Total Revenues	<u>(25)</u>	<u>(30)</u>
EXPENDITURES		
Public Services:		
Maintenance and Operations	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Deficiency of Revenues over Expenditures	(25)	(30)
Fund Deficit, January 1	<u>(1,126)</u>	<u>(1,096)</u>
Fund Deficit, December 31	<u><u>\$ (1,151)</u></u>	<u><u>\$ (1,126)</u></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, 2017

	Estimated	Actual	Variance With Final Budget
REVENUES			
Investment Loss - Short-term Investments	\$ -	\$ (25)	\$ (25)
TOTAL	\$ -	\$ (25)	\$ (25)

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, 2017

No Information to Present

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, 2017

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA
 Chugiak Fire Service Area
 Comparative Balance Sheet
 December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Equity in General Cash Pool	\$ 1,966,300	\$ 1,576,582
Taxes Receivable:		
Delinquent Taxes	49,861	46,970
Penalties and Interest	4,535	4,544
Less: Allowance for Uncollectibles	(405)	(352)
Total Net Taxes Receivable	<u>53,991</u>	<u>51,162</u>
Intergovernmental Receivables	<u>2,598</u>	<u>2,845</u>
TOTAL ASSETS	<u><u>2,022,889</u></u>	<u><u>1,630,589</u></u>
LIABILITIES		
Accounts Payable	<u>1,912</u>	<u>-</u>
Total Liabilities	<u>1,912</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	<u>36,927</u>	<u>43,496</u>
Total Deferred Inflows of Resources	<u>36,927</u>	<u>43,496</u>
FUND BALANCE		
Committed	102,442	100,053
Unassigned	<u>1,881,608</u>	<u>1,487,040</u>
Total Fund Balance	<u>1,984,050</u>	<u>1,587,093</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u><u>\$ 2,022,889</u></u>	<u><u>\$ 1,630,589</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Chugiak Fire Service Area
 Comparative Statements of Revenues, Expenditures,
 and Changes in Fund Balance
 For the Years Ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
REVENUES		
Taxes	\$ 1,294,560	\$ 1,252,241
Intergovernmental	1,446	1,535
Investment Income	21,911	29,862
Other	320,763	258,300
Total Revenues	<u>1,638,680</u>	<u>1,541,938</u>
EXPENDITURES		
Public Safety:		
Fire Services	1,241,723	1,212,763
Total Expenditures	<u>1,241,723</u>	<u>1,212,763</u>
Excess of Revenues over Expenditures	396,957	329,175
Fund Balance, January 1	1,587,093	1,257,918
Fund Balance, December 31	<u>\$ 1,984,050</u>	<u>\$ 1,587,093</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2017

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 1,221,291	\$ 1,233,934	\$ 12,643
Personal Property	29,988	30,956	968
Motor Vehicle Registration	21,270	20,182	(1,088)
Penalties and Interest	9,136	8,889	(247)
Tax Cost Recoveries	-	599	599
Total Taxes	<u>1,281,685</u>	<u>1,294,560</u>	<u>12,875</u>
Intergovernmental:			
Electric Co-op Allocation	1,536	1,446	(90)
Investment Income - Short-term Investments	19,912	21,911	1,999
Other:			
Prior Year Expenditure Recovery	-	320,763	320,763
TOTAL	<u>\$ 1,303,133</u>	<u>\$ 1,638,680</u>	<u>\$ 335,547</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2017

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ 1,305,333	\$ 1,303,133	\$ 1,241,723	\$ -	\$ 1,241,723	\$ 61,410
TOTAL	<u>\$ 1,305,333</u>	<u>\$ 1,303,133</u>	<u>\$ 1,241,723</u>	<u>\$ -</u>	<u>\$ 1,241,723</u>	<u>\$ 61,410</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, 2017

EXPENDITURES	Supplies	Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:					
Fire Services	\$ 24,276	\$ 923,230	\$ 1,809	\$ 292,408	\$ 1,241,723
TOTAL	<u>\$ 24,276</u>	<u>\$ 923,230</u>	<u>\$ 1,809</u>	<u>\$ 292,408</u>	<u>\$ 1,241,723</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Glen Alps Service Area
 Comparative Balance Sheet
 December 31, 2017 and 2016

	2017	2016
ASSETS		
Equity in General Cash Pool	\$ 331,717	\$ 222,754
Taxes Receivable:		
Delinquent Taxes	10,448	8,692
Penalties and Interest	199	277
Less: Allowance for Uncollectibles	(13)	(14)
Total Net Taxes Receivable	10,634	8,955
Intergovernmental Receivables	747	818
TOTAL ASSETS	343,098	232,527
 LIABILITIES		
Accounts Payable	30,162	20,573
Total Liabilities	30,162	20,573
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	5,721	8,868
Total Deferred Inflows of Resources	5,721	8,868
 FUND BALANCE		
Committed	19,659	23,876
Unassigned	287,556	179,210
Total Fund Balance	307,215	203,086
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 343,098	\$ 232,527

MUNICIPALITY OF ANCHORAGE, ALASKA
 Glen Alps Service Area
 Comparative Statements of Revenues, Expenditures, and Other
 Financing (Uses) and Changes in Fund Balance
 For the Years Ended December 31, 2017 and 2016

	2017	2016
REVENUES		
Taxes	\$ 337,278	\$ 345,143
Intergovernmental	406	432
Investment Income	4,734	2,552
Total Revenues	342,418	348,127
EXPENDITURES		
Public Services:		
Maintenance and Operations	238,289	289,410
Total Expenditures	238,289	289,410
Excess of Revenues over Expenditures	104,129	58,717
OTHER FINANCING (USES)		
Transfers to Other Funds	-	(40,000)
Total Other Financing (Uses)	-	(40,000)
Excess of Revenues over Expenditures and Other Financing (Uses)	104,129	18,717
Fund Balance, January 1	203,086	184,369
Fund Balance, December 31	\$ 307,215	\$ 203,086

MUNICIPALITY OF ANCHORAGE, ALASKA
Glen Alps Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2017

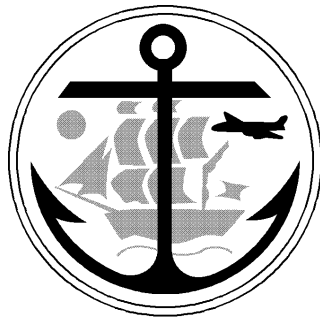
REVENUES	Estimated	Actual	Variance
			With Final Budget
Taxes:			
Real Property	\$ 322,599	\$ 328,688	\$ 6,089
Personal Property	1,051	1,131	80
Motor Vehicle Registration	6,112	5,798	(314)
Penalties and Interest	1,579	1,543	(36)
Tax Cost Recoveries	-	118	118
Total Taxes	331,341	337,278	5,937
Intergovernmental:			
Electric Co-op Allocation	432	406	(26)
Investment Income - Short-term Investments	2,877	4,734	1,857
TOTAL	\$ 334,650	\$ 342,418	\$ 7,768

MUNICIPALITY OF ANCHORAGE, ALASKA
Glen Alps Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2017

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Maintenance and Operations	\$ 307,873	\$ 294,650	\$ 238,289	\$ -	\$ 238,289	\$ 56,361
Transfers to Other Funds:						
Miscellaneous Pass Thru Capital Projects Fund	40,000	40,000	-	-	-	40,000
TOTAL	\$ 347,873	\$ 334,650	\$ 238,289	\$ -	\$ 238,289	\$ 96,361

MUNICIPALITY OF ANCHORAGE, ALASKA
Glen Alps Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2017

EXPENDITURES	Supplies	Other Services and Charges	Charges To/From Other Departments	Actual on GAAP Basis
Maintenance and Operations	\$ 3,816	\$ 196,973	\$ 37,500	\$ 238,289
TOTAL	\$ 3,816	\$ 196,973	\$ 37,500	\$ 238,289



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MUNICIPALITY OF ANCHORAGE, ALASKA
 Girdwood Valley Service Area
 Comparative Balance Sheet
 December 31, 2017 and 2016

	2017	2016
ASSETS		
Equity in General Cash Pool	\$ 1,370,162	\$ 1,338,251
Taxes Receivable:		
Delinquent Taxes	41,693	55,599
Penalties and Interest	4,122	4,640
Less: Allowance for Uncollectibles	(499)	(448)
Total Net Taxes Receivable	45,316	59,791
Intergovernmental Receivables	3,729	4,086
TOTAL ASSETS	1,419,207	1,402,128
 LIABILITIES		
Accounts Payable	326,895	241,569
Accrued Payroll Liabilities	10,502	7,261
Total Liabilities	337,397	248,830
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	33,997	46,736
Total Deferred Inflows of Resources	33,997	46,736
 FUND BALANCE		
Committed	230,145	185,247
Unassigned	817,668	921,315
Total Fund Balance	1,047,813	1,106,562
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 1,419,207	\$ 1,402,128

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Comparative Statements of Revenues, Expenditures, and Other
Financing (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
REVENUES		
Taxes	\$ 2,858,336	\$ 2,554,201
Intergovernmental	13,869	2,181
Charges for Services	14,928	10,590
Investment Income	21,888	31,099
Other	8,675	8,216
Total Revenues	<u>2,917,696</u>	<u>2,606,287</u>
EXPENDITURES		
Public Safety:		
Fire Services	921,859	902,783
Police Services	627,697	156,638
Total Public Safety	<u>1,549,556</u>	<u>1,059,421</u>
Public Services:		
Economic and Community Development	237,892	224,717
Maintenance and Operations	989,867	953,867
Total Public Services	<u>1,227,759</u>	<u>1,178,584</u>
PERS On-behalf Expenditures	11,815	-
Debt Service:		
Principal	11,608	6,570
Interest and Fiscal Charges	707	843
Total Debt Service	<u>12,315</u>	<u>7,413</u>
Total Expenditures	<u>2,801,445</u>	<u>2,245,418</u>
Excess of Revenues over Expenditures	<u>116,251</u>	<u>360,869</u>
OTHER FINANCING (USES)		
Transfers to Other Funds	<u>(175,000)</u>	<u>(518,712)</u>
Total Other Financing (Uses)	<u>(175,000)</u>	<u>(518,712)</u>
 (Deficiency) of Revenues over Expenditures and Other Financing (Uses)	 (58,749)	 (157,843)
Fund Balance, January 1	1,106,562	1,264,405
Fund Balance, December 31	<u>\$ 1,047,813</u>	<u>\$ 1,106,562</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2017

REVENUES	Estimated	Actual	Variance
			With Final Budget
Taxes:			
Real Property	\$ 2,670,811	\$ 2,690,100	\$ 19,289
Personal Property	124,003	124,332	329
Motor Vehicle Registration	30,540	28,975	(1,565)
Penalties and Interest	11,802	14,792	2,990
Tax Cost Recoveries	-	137	137
Total Taxes	<u>2,837,156</u>	<u>2,858,336</u>	<u>21,180</u>
Intergovernmental:			
Electric Co-op Allocation	2,182	2,054	(128)
PERS On-behalf Revenues	-	11,815	11,815
Total Intergovernmental	<u>2,182</u>	<u>13,869</u>	<u>(128)</u>
Charges for Services:			
Recreation Centers and Programs	3,500	6,411	2,911
Recreation Center Rentals and Activities	-	1,948	1,948
Camping Fees	3,500	2,180	(1,320)
Reimbursed Costs	-	4,389	4,389
Total Charges for Services	<u>7,000</u>	<u>14,928</u>	<u>7,928</u>
Investment Income - Short-term Investments	19,815	21,888	2,073
Other:			
Lease and Rental Revenue	9,000	8,675	(325)
Total Other	<u>9,000</u>	<u>8,675</u>	<u>(325)</u>
TOTAL	<u>\$ 2,875,153</u>	<u>\$ 2,917,696</u>	<u>\$ 30,728</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2017

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ 947,397	\$ 926,217	\$ 921,859	\$ -	\$ 921,859	\$ 4,358
Police Services	618,000	630,302	627,697	-	627,697	2,605
Total Public Safety	<u>1,565,397</u>	<u>1,556,519</u>	<u>1,549,556</u>	<u>-</u>	<u>1,549,556</u>	<u>6,963</u>
Public Services:						
Economic and Community Development	234,413	244,864	237,892	-	237,892	6,972
Maintenance and Operations	1,039,766	1,048,426	989,867	-	989,867	58,559
Total Public Services	<u>1,274,179</u>	<u>1,293,290</u>	<u>1,227,759</u>	<u>-</u>	<u>1,227,759</u>	<u>65,531</u>
PERS On-behalf Expenditures	-	-	11,815	-	11,815	(11,815)
Debt Service:						
Principal	11,608	11,608	11,608	-	11,608	-
Interest and Fiscal Charges	742	737	707	-	707	30
Total Debt Service	<u>12,350</u>	<u>12,345</u>	<u>12,315</u>	<u>-</u>	<u>12,315</u>	<u>30</u>
Transfers to Other Funds:						
Girdwood Valley Capital Projects Fund	175,000	175,000	175,000	-	175,000	-
TOTAL	<u>\$ 3,026,926</u>	<u>\$ 3,037,154</u>	<u>\$ 2,976,445</u>	<u>\$ -</u>	<u>\$ 2,976,445</u>	<u>\$ 60,709</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2017

EXPENDITURES	Personnel Services	Supplies	Other Services and Charges	Debt Service	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:						
Fire Services	\$ -	\$ 21,861	\$ 703,110	\$ 12,315	\$ 196,888	\$ 934,174
Police Services	-	-	627,439	-	258	627,697
Total Public Safety	-	21,861	1,330,549	12,315	197,146	1,561,871
Public Services:						
Economic and Community Development	9,210	17,088	123,171	-	88,423	237,892
Maintenance and Operations	221,707	25,229	653,429	-	101,317	1,001,682
Total Public Services	230,917	42,317	776,600	-	189,740	1,239,574
Transfers to Other Funds:						
Girdwood Valley Capital Projects Fund	-	-	175,000	-	-	175,000
TOTAL	\$ 230,917	\$ 64,178	\$ 2,282,149	\$ 12,315	\$ 386,886	\$ 2,976,445

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Comparative Balance Sheet
December 31, 2017 and 2016

	2017	2016
ASSETS		
Equity in General Cash Pool	\$ 110,329	\$ 108,305
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	162,985	160,961
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	52,657	52,657
Total Deferred Inflows of Resources	52,657	52,657
 FUND BALANCE		
Unassigned	110,328	108,304
Total Fund Balance	110,328	108,304
TOTAL DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 162,985	\$ 160,961

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, 2017 and 2016

	2017	2016
REVENUES		
Investment Income	\$ 2,024	\$ 1,737
Total Revenues	2,024	1,737
EXPENDITURES		
Public Services:		
Maintenance and Operations	-	-
Total Expenditures	-	-
 Excess of Revenues over Expenditures	2,024	1,737
Fund Balance, January 1	108,304	106,567
Fund Balance, December 31	\$ 110,328	\$ 108,304

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2017

	Estimated	Actual	Variance With Final Budget
REVENUES:			
Investment Income - Short Term Investments	\$ -	\$ 2,024	\$ 2,024
TOTAL	\$ -	\$ 2,024	\$ 2,024

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2017

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, 2017

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA
 Fire Service Area
 Comparative Balance Sheet
 December 31, 2017 and 2016

	2017	2016
ASSETS		
Cash	\$ 300	\$ 300
Equity in General Cash Pool	15,226,279	12,008,025
Accrued Interest on Investments	80,807	38,685
Taxes Receivable:		
Delinquent Taxes	1,870,192	1,653,434
Penalties and Interest	-	5,184
Less: Allowance for Uncollectibles	(23,132)	(15,066)
Total Net Taxes Receivable	1,847,060	1,643,552
Accounts Receivable:		
Accounts Receivable	167,235	209,702
Less: Allowance for Uncollectibles	(37,905)	(50,190)
Total Net Accounts Receivable	129,330	159,512
Intergovernmental Receivables	143,387	157,090
Prepaid Items	53,704	-
TOTAL ASSETS	17,480,867	14,007,164
LIABILITIES		
Accounts Payable	376,969	466,445
Accrued Payroll Liabilities	3,933,500	3,783,872
Advances from Other Funds	-	286,199
Unearned Revenue	-	180,000
Total Liabilities	4,310,469	4,716,516
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	919,797	1,361,646
Unavailable Revenues - Build American Bonds Interest	28,808	28,808
Total Deferred Inflows of Resources	948,605	1,390,454
FUND BALANCE		
Nonspendable	53,704	-
Committed	7,998,042	7,882,315
Unassigned	4,170,047	17,879
Total Fund Balance	12,221,793	7,900,194
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 17,480,867	\$ 14,007,164

MUNICIPALITY OF ANCHORAGE, ALASKA
 Fire Service Area
 Comparative Statements of Revenues, Expenditures, and Other
 Financing Sources (Uses) and Changes in Fund Balance
 For the Years Ended December 31, 2017 and 2016

	2017	2016
REVENUES		
Taxes	\$ 81,997,275	\$ 76,068,981
Licenses and Permits	635,677	626,174
Intergovernmental	1,849,087	2,359,966
Charges for Services	407,533	466,678
Investment Income (Loss)	182,123	(6,397)
Other	1,950	39,939
Total Revenues	85,073,645	79,555,341
EXPENDITURES		
Public Safety:		
Fire Services	76,253,560	75,389,082
PERS On-behalf Expenditures	1,731,603	2,258,693
Debt Service:		
Principal	2,482,070	2,256,667
Interest and Fiscal Charges	1,244,792	1,177,402
Total Debt Service	3,726,862	3,434,069
Total Expenditures	81,712,025	81,081,844
Excess (Deficiency) of Revenues over Expenditures	3,361,620	(1,526,503)
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Assets	1,264,759	416,674
Insurance Recoveries	13,738	5,015
Transfers from Other Funds	-	2,254
Transfers to Other Funds	(318,518)	(319,731)
Total Other Financing Sources (Uses)	959,979	104,212
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)	4,321,599	(1,422,291)
Fund Balance, January 1	7,900,194	9,322,485
Fund Balance, December 31	\$ 12,221,793	\$ 7,900,194

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2017

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 73,110,960	\$ 73,465,890	\$ 354,930
Personal Property	6,784,694	7,061,849	277,155
Motor Vehicle Registration	1,174,255	1,114,157	(60,098)
Tax Cost Recoveries	-	12,501	12,501
Penalties and Interest	341,448	342,878	1,430
Total Taxes	81,411,357	81,997,275	585,918
Licenses and Permits - Building Permit Plan Reviews	475,000	635,677	160,677
Intergovernmental:			
Build America Bond Subsidy	67,387	37,679	(29,708)
Electric Co-op Allocation	84,772	79,805	(4,967)
PERS On-behalf Revenues	-	1,731,603	1,731,603
Total Intergovernmental	152,159	1,849,087	1,696,928
Charges for Services:			
Fire Alarm Fees	100,000	76,606	(23,394)
Hazardous Waste Fees	150,000	184,085	34,085
Fire Inspection Fees	125,000	136,341	11,341
Reimbursed Costs	-	10,480	10,480
Copier Fees	-	21	21
Total Charges for Services	375,000	407,533	32,533
Investment Income - Short-term Investments	268,849	182,123	(86,726)
Other:			
Leases and Rentals	55,000	1,950	(53,050)
Total Other	55,000	1,950	(53,050)
Proceeds from Sale of Assets	1,200,000	1,264,759	64,759
Insurance Recoveries	-	13,738	13,738
TOTAL	\$ 83,937,365	\$ 86,352,142	\$ 2,414,777

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2017

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ 77,508,816	\$ 78,711,601	\$ 76,253,560	\$ -	\$ 76,253,560	\$ 2,458,041
PERS On-behalf Expenditures	-	-	1,731,603	-	1,731,603	(1,731,603)
Debt Service:						
Principal	2,689,628	2,689,628	2,482,070	-	2,482,070	207,558
Interest and Fiscal Charges	1,202,103	1,238,926	1,244,792	-	1,244,792	(5,866)
Total Debt Service	3,891,731	3,928,554	3,726,862	-	3,726,862	201,692
Transfers to Other Funds:						
State Grants Fund	2,000	2,000	220	-	220	1,780
Police Fire and Retiree Medical Liability Fund	318,298	318,315	318,298	-	318,298	17
Total Transfers to Other Funds	320,298	320,315	318,518	-	318,518	1,797
TOTAL	\$ 81,720,845	\$ 82,960,470	\$ 82,030,543	\$ -	\$ 82,030,543	\$ 929,927

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2017

EXPENDITURES	Personnel	PERS	Supplies	Other	Debt	Capital	Charges	Actual on
	Services	On-behalf		Services and			To/From Other	
		Expenditures		Charges	Service	Outlay	Departments	
Public Safety:								
Fire Services	\$52,621,334	\$ 1,731,603	\$ 1,805,278	\$ 12,118,134	\$ 3,726,862	\$ 125,498	\$ 9,583,316	\$ 81,712,025
Transfers to Other Funds:								
State Grants Fund	-	-	-	220	-	-	-	220
Police Fire and Retiree Medical Liability Fund	-	-	-	318,298	-	-	-	318,298
Total Transfers to Other Funds	-	-	-	318,518	-	-	-	318,518
TOTAL	\$52,621,334	\$ 1,731,603	\$ 1,805,278	\$ 12,436,652	\$ 3,726,862	\$ 125,498	\$ 9,583,316	\$ 82,030,543

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Comparative Balance Sheet
December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Equity in General Cash Pool	\$ 8,225,807	\$ 14,494,344
Taxes Receivable:		
Delinquent Taxes	1,598,022	1,463,649
Penalties and Interest	-	8,177
Less: Allowance for Uncollectibles	<u>(22,045)</u>	<u>(15,382)</u>
Total Net Taxes Receivable	<u>1,575,977</u>	<u>1,456,444</u>
Accounts Receivable:		
Accounts Receivable	505,995	502,561
Less: Allowance for Uncollectibles	<u>(39,885)</u>	<u>(35,629)</u>
Total Net Accounts Receivable	<u>466,110</u>	<u>466,932</u>
Special Assessments Receivable:		
Current	125,153	130,139
Delinquent	15,215	12,067
Unbilled	<u>2,938,831</u>	<u>2,933,607</u>
Total Special Assessments Receivable	<u>3,079,199</u>	<u>3,075,813</u>
Intergovernmental Receivables	190,203	208,382
Prepaid Items and Deposits	-	890
TOTAL ASSETS	<u><u>13,537,296</u></u>	<u><u>19,702,805</u></u>
LIABILITIES		
Accounts Payable	420,769	513,901
Accrued Payroll Liabilities	<u>460,392</u>	<u>766,006</u>
Total Liabilities	<u>881,161</u>	<u>1,279,907</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	825,295	1,187,447
Unavailable Revenues - Special Assessments	3,116,472	3,251,757
Unavailable Revenues - Build American Bonds Interest	<u>426,910</u>	<u>426,910</u>
Total Deferred Inflows of Resources	<u>4,368,677</u>	<u>4,866,114</u>
FUND BALANCE		
Nonspendable	-	890
Committed	7,192,654	7,059,101
Assigned	-	5,061,809
Unassigned	<u>1,094,804</u>	<u>1,434,984</u>
Total Fund Balance	<u>8,287,458</u>	<u>13,556,784</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u><u>\$ 13,537,296</u></u>	<u><u>\$ 19,702,805</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Comparative Statements of Revenues, Expenditure, and Other
Financing Sources (Uses) and Changes in Fund Balance
For The Years Ended December 31, 2017 and 2016

	2017	2016
REVENUES		
Taxes	\$ 65,047,544	\$ 70,695,203
Special Assessments	413,288	639,251
Licenses and Permits	2,825	660
Intergovernmental	1,236,004	932,762
Charges for Services	10,868	(2,439)
Investment Loss	(29,192)	(162,039)
Other	4,773	99,464
Total Revenues	66,686,110	72,202,862
EXPENDITURES		
Public Services:		
Maintenance and Operations	25,936,079	24,925,317
PERS On-behalf Expenditures	95,672	106,115
Total Public Services	26,031,751	25,031,432
Debt Service:		
Principal	29,507,563	30,051,851
Interest and Fiscal Charges	16,482,901	15,613,840
Total Debt Service	45,990,464	45,665,691
Total Expenditures	72,022,215	70,697,123
Excess (Deficiency) of Revenues over Expenditures	(5,336,105)	1,505,739
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Assets	-	154,350
Insurance Recoveries	102,236	88,542
Transfers from Other Funds	-	5,900
Transfers to Other Funds	(35,457)	(345,447)
Total Other Financing Sources (Uses)	66,779	(96,655)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(5,269,326)	1,409,084
Fund Balance, January 1	13,556,784	12,147,700
Fund Balance, December 31	\$ 8,287,458	\$ 13,556,784

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2017

REVENUES	Estimated	Actual	With Final Budget
Taxes:			
Real Property	\$ 56,266,950	\$ 56,544,984	\$ 278,034
Personal Property	6,191,602	6,465,989	274,387
Motor Vehicle Registration	1,557,660	1,477,939	(79,721)
Hotel - Motel	269,616	255,976	(13,640)
Tax Cost Recoveries	-	7,998	7,998
Penalties and Interest	320,091	294,658	(25,433)
Total Taxes	64,605,919	65,047,544	441,625
Special Assessments:			
Collections	160,000	294,905	134,905
Penalties and Interest	60,000	118,383	58,383
Total Special Assessments	220,000	413,288	193,288
Licenses and Permits:			
Landscape Plan Reviews	-	1,800	1,800
Miscellaneous Permits	6,170	1,025	(5,145)
Total Licenses and Permits	6,170	2,825	(3,345)
Intergovernmental:			
Build America Bond Subsidy	998,624	558,376	(440,248)
Electric Co-op Allocation	111,299	104,778	(6,521)
National Forest Allocation	62,763	3,334	(59,429)
Traffic Signal Management	468,530	473,844	5,314
PERS On-behalf Revenues	-	95,672	95,672
Total Intergovernmental	1,641,216	1,236,004	(405,212)
Charges for Services:			
Reimbursed Costs	-	10,868	10,868
Investment Loss - Short-term Investments	355,542	(29,192)	(384,734)
Other:			
Prior Year Expenditure Recovery	-	4,051	4,051
Miscellaneous	-	722	722
Total Other	-	4,773	4,773
Insurance Recoveries	69,840	102,236	32,396
TOTAL	\$ 66,898,687	\$ 66,788,346	\$ (110,341)

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2017

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Maintenance and Operations	\$ 26,197,523	\$ 25,905,514	\$ 25,936,079	\$ -	\$ 25,936,079	\$ (30,565)
PERS On-behalf Expenditures	-	-	95,672	-	95,672	(95,672)
Total Public Services	26,197,523	25,905,514	26,031,751	-	26,031,751	(126,237)
Debt Service:						
Principal	28,836,947	29,540,882	29,507,563	-	29,507,563	33,319
Interest and Fiscal Charges	15,784,172	16,449,583	16,482,901	-	16,482,901	(33,318)
Total Debt Service	44,621,119	45,990,465	45,990,464	-	45,990,464	1
Transfers to Other Funds:						
State Grants Fund	36,176	36,176	18,060	-	18,060	18,116
Convention Center Operating Reserve Fund	28,340	28,340	17,397	-	17,397	10,943
Total Transfers to Other Funds	64,516	64,516	35,457	-	35,457	29,059
TOTAL	\$ 70,883,158	\$ 71,960,495	\$ 72,057,672	\$ -	\$ 72,057,672	\$ (97,177)

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2017

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges To\From Other Departments	Actual on GAAP Basis
Public Services:								
Public Works	\$ -	\$ 7,524	\$ -	\$ -	\$ 45,990,464	\$ -	\$ -	\$ 45,997,988
Maintenance and Operations	11,206,387	88,148	1,262,379	11,758,448	-	21,451	1,687,414	26,024,227
Total Public Services	11,206,387	95,672	1,262,379	11,758,448	45,990,464	21,451	1,687,414	72,022,215
Transfers to Other Funds:								
State Grants Fund	-	-	-	18,060	-	-	-	18,060
Convention Center Operating Reserve Fund	-	-	-	17,397	-	-	-	17,397
Total Transfers to Other Funds	-	-	-	35,457	-	-	-	35,457
TOTAL	\$ 11,206,387	\$ 95,672	\$ 1,262,379	\$ 11,793,905	\$ 45,990,464	\$ 21,451	\$ 1,687,414	\$ 72,057,672

MUNICIPALITY OF ANCHORAGE, ALASKA
 Limited Service Areas
 Comparative Balance Sheet
 December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Equity in General Cash Pool	\$ 6,718,043	\$ 7,270,441
Taxes Receivable:		
Delinquent Taxes	246,598	254,953
Penalties and Interest	8,227	10,578
Less: Allowance for Uncollectibles	<u>(1,157)</u>	<u>(995)</u>
Total Net Taxes Receivable	<u>253,668</u>	<u>264,536</u>
Accounts Receivable:		
Total Net Accounts Receivable	<u>6,958</u>	<u>10,383</u>
Intergovernmental Receivables	<u>18,505</u>	<u>20,274</u>
TOTAL ASSETS	<u><u>6,997,174</u></u>	<u><u>7,565,634</u></u>
LIABILITIES		
Accounts Payable	327,863	184,870
Accrued Payroll Liabilities	<u>26,925</u>	<u>18,766</u>
Total Liabilities	<u>354,788</u>	<u>203,636</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	<u>184,541</u>	<u>227,500</u>
Total Deferred Inflows of Resources	<u>184,541</u>	<u>227,500</u>
FUND BALANCE		
Restricted	11,155	11,468
Committed	628,094	531,000
Unassigned	<u>5,818,596</u>	<u>6,592,030</u>
Total Fund Balance	<u>6,457,845</u>	<u>7,134,498</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u><u>\$ 6,997,174</u></u>	<u><u>\$ 7,565,634</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Limited Service Areas
 Comparative Statements of Revenues, Expenditure, and Other
 Financing Sources (Uses) and Changes in Fund Balance
 For the Years Ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
REVENUES		
Taxes	\$ 10,454,171	\$ 10,183,557
Intergovernmental	19,119	24,261
Investment Income	165,053	125,506
Charges for Services	29,821	23,957
Other	-	2,200
Total Revenues	<u>10,668,164</u>	<u>10,359,481</u>
EXPENDITURES		
Public Services:		
Maintenance and Operations	7,613,273	6,436,386
PERS On-behalf Expenditures	<u>7,964</u>	<u>12,793</u>
Total Expenditures	<u>7,621,237</u>	<u>6,449,179</u>
Excess of Revenues over Expenditures	<u>3,046,927</u>	<u>3,910,302</u>
OTHER FINANCING SOURCES (USES)		
Transfers from Other Sub-Funds	107,808	107,050
Transfers to Other Sub-Funds	(107,808)	(107,050)
Transfers to Other Funds	<u>(3,723,580)</u>	<u>(3,562,573)</u>
Total Other Financing Sources (Uses)	<u>(3,723,580)</u>	<u>(3,562,573)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)	(676,653)	347,729
Fund Balance, January 1	<u>7,134,498</u>	<u>6,786,769</u>
Fund Balance, December 31	<u><u>\$ 6,457,845</u></u>	<u><u>\$ 7,134,498</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2017

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 9,998,977	\$ 10,103,675	\$ 104,698
Personal Property	149,786	156,117	6,331
Motor Vehicle Registration	151,544	143,788	(7,756)
Penalties and Interest	45,390	47,857	2,467
Tax Cost Recoveries	-	2,734	2,734
Total Taxes	<u>10,345,697</u>	<u>10,454,171</u>	<u>108,474</u>
Intergovernmental:			
PERS On-behalf Revenues	-	7,964	7,964
Traffic Signal Management	11,030	11,155	125
Total Intergovernmental	<u>11,030</u>	<u>19,119</u>	<u>8,089</u>
Charges for Services:			
Reimbursed Cost	25,000	29,821	4,821
Investment Income - Short Term Investments	104,157	165,053	60,896
Transfers from Other Sub-Funds	96,550	107,808	11,258
TOTAL	<u>\$10,584,034</u>	<u>\$ 10,775,972</u>	<u>\$ 191,938</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2017

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Maintenance and Operations	\$ 6,777,379	\$ 8,685,646	\$ 7,613,273	\$ -	\$ 7,613,273	\$ 1,072,373
PERS On-behalf Expenditures	-	-	7,964	-	7,964	(7,964)
Transfers to Other Funds:						
Transfers to CBERRRSA Capital Projects Fund	3,562,573	3,723,580	3,723,580	-	3,723,580	-
Transfers to Other Sub-Funds:						
Transfers to CBERRRSA Sub-Fund	107,050	107,808	107,808	-	107,808	-
TOTAL	<u>\$10,447,002</u>	<u>\$ 12,517,034</u>	<u>\$ 11,452,625</u>	<u>\$ -</u>	<u>\$ 11,452,625</u>	<u>\$ 1,064,409</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2017

EXPENDITURES	Personnel Services	PERS		Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
		On-behalf Expenditures	Supplies				
Public Services:							
Maintenance and Operations	\$ 548,883	\$ 7,964	\$ 141,176	\$ 6,358,480	\$ 4,231	\$ 560,503	\$ 7,621,237
Transfers to Other Funds:							
Transfers to CBERRRSA Capital Projects Fund	-	-	-	3,723,580	-	-	3,723,580
Transfers to Other Sub-Funds:							
Transfers to CBERRRSA Sub-Fund	-	-	-	107,808	-	-	107,808
TOTAL	<u>\$ 548,883</u>	<u>\$ 7,964</u>	<u>\$ 141,176</u>	<u>\$ 10,189,868</u>	<u>\$ 4,231</u>	<u>\$ 560,503</u>	<u>\$ 11,452,625</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Limited Service Areas
 Combining Balance Sheet
 December 31, 2017

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 Birchwood Rural Roads	Eaglewood Contributing Roads	Gateway Contributing Roads	Lakehill Roads	Totem Roads
ASSETS													
Equity in General Cash Pool	\$ 323,684	\$ 235,483	\$ 396,218	\$ 132,249	\$ 47,490	\$ 89,130	\$ 98,903	\$ 194,022	\$ 1,613,305	\$ 19,817	\$ 361	\$ 164,602	\$ 72,057
Taxes Receivable:													
Delinquent Taxes	2,977	5,131	2,812	233	840	1,082	1,543	1,894	184,024	439	339	648	450
Penalties and Interest	215	573	37	27	34	-	-	227	2,262	31	-	21	-
Less: Allowance for Uncollectibles	(8)	(20)	(1)	(1)	(1)	-	-	(20)	(895)	(1)	-	(8)	(4)
Total Net Taxes Receivable	3,184	5,684	2,848	259	873	1,082	1,543	2,101	185,391	469	339	661	446
Accounts Receivable, Net	-	-	-	-	-	-	-	-	6,958	-	-	-	-
Intergovernmental Receivables	-	-	-	-	-	-	-	-	18,505	-	-	-	-
TOTAL ASSETS	326,868	241,167	399,066	132,508	48,363	90,212	100,446	196,123	1,824,159	20,286	700	165,263	72,503
LIABILITIES													
Accounts Payable	10,488	5,576	3,509	1,099	718	1,390	-	3,277	177,752	-	-	199	1,421
Accrued Payroll Liabilities	-	-	-	-	-	-	-	-	26,795	130	-	-	-
Total Liabilities	10,488	5,576	3,509	1,099	718	1,390	-	3,277	204,547	130	-	199	1,421
DEFERRED INFLOWS OF RESOURCES													
Unavailable Revenues - Property Taxes	2,368	3,843	3,560	259	596	1,079	1,525	3,108	118,132	313	354	1,238	455
Total Deferred Inflows of Resources	2,368	3,843	3,560	259	596	1,079	1,525	3,108	118,132	313	354	1,238	455
FUND BALANCE													
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed	20,071	10,188	4,849	2,547	906	1,419	981	9,681	378,397	235	6	5,373	684
Unassigned	293,941	221,560	387,148	128,603	46,143	86,324	97,940	180,057	1,123,083	19,608	340	158,453	69,943
Total Fund Balance	314,012	231,748	391,997	131,150	47,049	87,743	98,921	189,738	1,501,480	19,843	346	163,826	70,627
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 326,868	\$ 241,167	\$ 399,066	\$ 132,508	\$ 48,363	\$ 90,212	\$ 100,446	\$ 196,123	\$ 1,824,159	\$ 20,286	\$ 700	\$ 165,263	\$ 72,503

EXHIBIT AA-50

LIMITED SERVICE AREAS
 Combining Statement of Revenues, Expenditures, and Other
 Financing Sources (Uses) and Changes in Fund Balance
 For the Year Ended December 31, 2017

	Birch Tree/ Elmore Roads	Section 6/ Campbell Airstrip Roads	Valli Vue Estates Roads	Skyranch Estates Roads	Upper Grover Roads	Raven Woods Bubbling Brook Roads	Mt. Park Estates Roads	Mt. Park/ Robin Hill Roads	Eagle River Chugiak Birchwood Rural Roads	Eaglewood Contributing Roads	Gateway Contributing Roads	Lakehill Roads	Totem Roads
REVENUES													
Taxes	\$ 289,431	\$ 153,342	\$ 120,564	\$ 33,505	\$ 15,019	\$ 19,092	\$ 33,994	\$ 155,810	\$ 7,315,170	\$ 108,636	\$ 2,249	\$ 50,491	\$ 26,284
Intergovernmental	-	-	-	-	-	-	-	-	7,964	-	-	-	-
Investment Income	5,684	3,952	6,427	2,392	808	1,578	1,512	3,091	70,756	413	12	3,384	1,057
Charges for Services	-	-	-	-	-	-	-	-	29,821	-	-	-	-
Total Revenues	295,115	157,294	126,991	35,897	15,827	20,670	35,506	158,901	7,423,711	109,049	2,261	53,875	27,341
EXPENDITURES													
Public Services:													
Maintenance and Operations	243,289	123,490	58,776	30,872	10,977	17,200	11,893	117,340	4,586,638	2,850	75	65,125	8,293
PERS On-behalf Expenditures	-	-	-	-	-	-	-	-	7,964	-	-	-	-
Total Expenditures	243,289	123,490	58,776	30,872	10,977	17,200	11,893	117,340	4,594,602	2,850	75	65,125	8,293
Excess (Deficiency) of Revenues over Expenditures	51,826	33,804	68,215	5,025	4,850	3,470	23,613	41,561	2,829,109	106,199	2,186	(11,250)	19,048
OTHER FINANCING SOURCES (USES)													
Transfers from Other Sub-Funds	-	-	-	-	-	-	-	-	107,808	-	-	-	-
Transfers to CBERRRSA Sub-Fund	-	-	-	-	-	-	-	-	-	(105,589)	(2,219)	-	-
Transfers to CBERRRSA Capital Projects Fund	-	-	-	-	-	-	-	-	(3,723,580)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	(3,615,772)	(105,589)	(2,219)	-	-
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)	51,826	33,804	68,215	5,025	4,850	3,470	23,613	41,561	(786,663)	610	(33)	(11,250)	19,048
Fund Balance, January 1	262,186	197,944	323,782	126,125	42,199	84,273	75,308	148,177	2,288,143	19,233	379	175,076	51,579
Fund Balance, December 31	\$ 314,012	\$ 231,748	\$ 391,997	\$ 131,150	\$ 47,049	\$ 87,743	\$ 98,921	\$ 189,738	\$ 1,501,480	\$ 19,843	\$ 346	\$ 163,826	\$ 70,627

MUNICIPALITY OF ANCHORAGE, ALASKA
 Limited Service Areas
 Combining Balance Sheet
 December 31, 2017

EXHIBIT AA-49

	Paradise Valley South Roads	SRW Homeowners Roads	Talus West Roads	Upper O'Malley Roads	Bear Valley Roads	Rabbit Creek/View Hts Roads	Villages Scenic Pkwy Roads	Sequoia Estates Roads	Rockhill Roads	South Goldenview Area Roads	Homestead Area Roads	Eagle River Street Lts	Total
ASSETS													
Equity in General Cash Pool	\$ 31,616	\$ 52,792	\$ 582,602	\$ 328,365	\$ 36,351	\$ 118,153	\$ 77,366	\$ 113,831	\$ 395,782	\$ 745,745	\$ 31,756	\$ 816,363	\$ 6,718,043
Taxes Receivable:													
Delinquent Taxes	38	567	2,234	15,040	1,217	6,216	567	127	347	13,504	-	4,329	246,598
Penalties and Interest	-	-	28	2,694	143	855	179	-	-	854	-	47	8,227
Less: Allowance for Uncollectibles	-	-	(2)	(99)	(5)	(30)	(9)	-	(11)	(30)	-	(12)	(1,157)
Total Net Taxes Receivable	38	567	2,260	17,635	1,355	7,041	737	127	336	14,328	-	4,364	253,668
Accounts Receivable, Net	-	-	-	-	-	-	-	-	-	-	-	-	6,958
Intergovernmental Receivables	-	-	-	-	-	-	-	-	-	-	-	-	18,505
TOTAL ASSETS	31,654	53,359	584,862	346,000	37,706	125,194	78,103	113,958	396,118	760,073	31,756	820,727	6,997,174
LIABILITIES													
Accounts Payable	1,546	300	849	38,075	2,350	14,461	928	-	798	41,641	132	21,354	327,863
Accrued Payroll Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	26,925
Total Liabilities	1,546	300	849	38,075	2,350	14,461	928	-	798	41,641	132	21,354	354,788
DEFERRED INFLOWS OF RESOURCES													
Unavailable Revenues - Property Taxes	38	165	2,660	18,679	2,672	5,475	737	127	336	14,034	-	2,788	184,541
Total Deferred Inflows of Resources	38	165	2,660	18,679	2,672	5,475	737	127	336	14,034	-	2,788	184,541
FUND BALANCE													
Restricted	-	-	-	-	-	-	-	-	-	-	-	11,155	11,155
Committed	656	6,275	19,627	72,073	4,212	8,094	968	917	1,325	54,700	842	23,068	628,094
Unassigned	29,414	46,619	561,726	217,173	28,472	97,164	75,470	112,914	393,659	649,698	30,782	762,362	5,818,596
Total Fund Balance	30,070	52,894	581,353	289,246	32,684	105,258	76,438	113,831	394,984	704,398	31,624	796,585	6,457,845
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 31,654	\$ 53,359	\$ 584,862	\$ 346,000	\$ 37,706	\$ 125,194	\$ 78,103	\$ 113,958	\$ 396,118	\$ 760,073	\$ 31,756	\$ 820,727	\$ 6,997,174

EXHIBIT AA-50

LIMITED SERVICE AREAS
 Combining Statement of Revenues, Expenditures, and Other
 Financing Sources (Uses) and Changes in Fund Balance
 For the Year Ended December 31, 2017

	Paradise Valley South Roads	SRW Homeowners Roads	Talus West Roads	Upper O'Malley Roads	Bear Valley Roads	Rabbit Creek/View Hts Roads	Villages Scenic Pkwy Roads	Sequoia Estates Roads	Rockhill Roads	South Goldenview Area Roads	Homestead Area Roads	Eagle River Street Lts	Total
REVENUES													
Taxes	\$ 15,509	\$ 57,375	\$ 138,927	\$ 695,618	\$ 50,585	\$ 108,250	\$ 22,601	\$ 19,694	\$ 45,823	\$ 696,120	\$ 21,664	\$ 258,418	\$ 10,454,171
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	19,119
Investment Income	434	1,330	12,981	8,521	579	1,613	1,278	2,003	6,977	13,168	370	14,733	165,053
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	29,821
Total Revenues	15,943	58,705	151,908	704,139	51,164	109,863	23,879	21,697	52,800	709,288	22,034	284,306	10,668,164
EXPENDITURES													
Public Services:													
Maintenance and Operations	7,954	76,062	237,907	873,608	51,054	98,105	11,731	11,117	16,065	663,031	10,202	279,619	7,613,273
PERS On-behalf Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	7,964
Total Expenditures	7,954	76,062	237,907	873,608	51,054	98,105	11,731	11,117	16,065	663,031	10,202	279,619	7,621,237
Excess (Deficiency) of Revenues over Expenditures	7,989	(17,357)	(85,999)	(169,469)	110	11,758	12,148	10,580	36,735	46,257	11,832	4,687	3,046,927
OTHER FINANCING SOURCES (USES)													
Transfers from Other Sub-Funds	-	-	-	-	-	-	-	-	-	-	-	-	107,808
Transfers to CBERRRSA Sub-Fund	-	-	-	-	-	-	-	-	-	-	-	-	(107,808)
Transfers to CBERRRSA Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	(3,723,580)
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-	(3,723,580)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)	7,989	(17,357)	(85,999)	(169,469)	110	11,758	12,148	10,580	36,735	46,257	11,832	4,687	(676,653)
Fund Balance, January 1	22,081	70,251	667,352	458,715	32,574	93,500	64,290	103,251	358,249	658,141	19,792	791,898	7,134,498
Fund Balance, December 31	\$ 30,070	\$ 52,894	\$ 581,353	\$ 289,246	\$ 32,684	\$ 105,258	\$ 76,438	\$ 113,831	\$ 394,984	\$ 704,398	\$ 31,624	\$ 796,585	\$ 6,457,845

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Comparative Balance Sheet
December 31, 2017 and 2016

	2017	2016
ASSETS		
Cash	\$ 850	\$ 150
Equity in General Cash Pool	14,182,379	16,636,550
Accrued Interest on Investments	66,049	56,400
Taxes Receivable:		
Delinquent Taxes	2,518,994	2,123,020
Penalties and Interest	-	9,770
Less: Allowance for Uncollectibles	(30,615)	(19,365)
Total Net Taxes Receivable	2,488,379	2,113,425
Accounts Receivable	1,209,456	338,388
Less: Allowance for Uncollectibles	(744,351)	(209,630)
Total Net Accounts Receivable	465,105	128,758
Intergovernmental Receivables	189,816	207,958
TOTAL ASSETS	17,392,578	19,143,241
 LIABILITIES		
Accounts Payable	1,240,128	1,918,710
Accrued Payroll Liabilities	4,661,855	3,312,528
Unearned Revenue and Deposits	285,141	115,399
Total Liabilities	6,187,124	5,346,637
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	1,080,142	1,727,831
Total Deferred Inflows of Resources	1,080,142	1,727,831
 FUND BALANCE		
Committed	10,125,312	11,161,987
Unassigned	-	906,786
Total Fund Balance	10,125,312	12,068,773
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 17,392,578	\$ 19,143,241

MUNICIPALITY OF ANCHORAGE, ALASKA
 Anchorage Metropolitan Police Service Area
 Comparative Statements of Revenues, Expenditures, and Other Financing
 Sources (Uses) and Changes in Fund Balance
 For the Years Ended December 31, 2017 and 2016

	2017	2016
REVENUES		
Taxes	\$ 115,568,078	\$ 101,353,918
Intergovernmental	2,898,370	3,131,090
Charges for Services	1,101,758	1,045,174
Fines and Forfeitures	5,485,790	4,349,769
Investment Income	104,905	39,691
Other	318,955	306,411
Total Revenues	125,477,856	110,226,053
EXPENDITURES		
Public Safety:		
Police Services	124,274,400	111,376,667
PERS On-behalf Expenditures	2,391,828	2,928,598
Debt Service:		
Principal	116,591	124,412
Interest and Fiscal Charges	158,103	118,789
Total Debt Service	274,694	243,201
Total Expenditures	126,940,922	114,548,466
(Deficiency) of Revenues over Expenditures	(1,463,066)	(4,322,413)
OTHER FINANCING SOURCES (USES)		
Gain on Sale of Forfeited Property	128,872	60,120
Transfers from Other Funds	-	160
Transfers to Other Funds	(512,446)	(570,166)
Transfers to Other Sub-Funds	(96,821)	(96,016)
Total Other Financing Sources (Uses)	(480,395)	(605,902)
(Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)	(1,943,461)	(4,928,315)
Fund Balance, January 1	12,068,773	16,997,088
Fund Balance, December 31	\$ 10,125,312	\$ 12,068,773

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2017

REVENUES	Estimated	Actual	Variance
			With Final Budget
Taxes:			
Real Property	\$ 103,288,678	\$ 103,966,185	\$ 677,507
Personal Property	9,237,533	9,623,740	386,207
Motor Vehicle Registration	1,554,495	1,474,933	(79,562)
Penalties and Interest	471,022	484,848	13,826
Tax Cost Recoveries	-	18,372	18,372
Total Taxes	114,551,728	115,568,078	1,016,350
Intergovernmental:			
Liquor License	399,300	400,350	1,050
Electric Co-op Allocation	112,800	106,192	(6,608)
PERS On-behalf Revenues	-	2,391,828	2,391,828
Total Intergovernmental	512,100	2,898,370	2,386,270
Charges for Services:			
Police Services	192,174	275,217	83,043
DWI Impound Administrative Fees	217,213	141,860	(75,353)
Incarceration Cost Recovery	197,800	203,361	5,561
Reimbursed Costs	534,646	480,947	(53,699)
Copier Fees	-	373	373
Total Charges for Services	1,141,833	1,101,758	(40,075)
Fines and Forfeitures:			
Traffic Court Fines	1,463,082	2,190,494	727,412
Trial Court Fines	3,007,949	1,952,974	(1,054,975)
Counter Fines	1,173,008	1,074,222	(98,786)
Curfew Fines	8,800	2,158	(6,642)
Minor Tobacco Fines	9,000	784	(8,216)
Other Fines and Forfeitures	280,656	265,158	(15,498)
Total Fines and Forfeitures	5,942,495	5,485,790	(456,705)
Investment Income - Short-term Investments	418,445	104,905	(313,540)
Other:			
Criminal Rule 8 Collection Costs	127,949	192,319	64,370
Cash Over & Short	-	98	98
Leases and Rental	-	1	1
Miscellaneous	146,700	126,537	(20,163)
Total Other	274,649	318,955	44,306
Gain on Sale of Found and Forfeited Property	275,000	128,872	(146,128)
TOTAL	\$ 123,116,250	\$ 125,606,728	\$ 2,490,478

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Detail Schedule of Estimated and Actual Expenditures Other Financing Uses
For the Year Ended December 31, 2017

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Police Services	\$ 120,158,268	\$124,106,296	\$124,274,400	\$ -	\$ 124,274,400	\$ (168,104)
PERS On-behalf Expenditures	-	-	2,391,828	-	2,391,828	(2,391,828)
Debt Service:						
Principal	137,547	137,547	116,591	-	116,591	20,956
Interest and Fiscal Charges	114,881	187,215	158,103	-	158,103	29,112
Total Debt Service	252,428	324,762	274,694	-	274,694	50,068
Transfers to Other Funds:						
State Grants Fund	52,700	52,700	14,221	-	14,221	38,479
Federal Grants Fund	1,794	1,794	484	-	484	1,310
Miscellaneous Operational Grants Fund	893	893	241	-	241	652
Police and Fire Retiree Medical Liability Fund	494,461	494,461	494,461	-	494,461	-
Anchorage Metropolitan Police Service Area Capital Projects Fund	11,262	11,262	3,039	-	3,039	8,223
Total Transfers to Other Funds	561,110	561,110	512,446	-	512,446	48,664
Transfers to Other Sub-Funds:						
Police and Fire Retiree Medical Admin Fund	96,821	96,821	96,821	-	96,821	-
TOTAL	\$ 121,068,627	\$125,088,989	\$127,550,189	\$ -	\$ 127,550,189	\$ (2,461,200)

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2017

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:								
Police Services	\$ 87,085,478	\$ 2,391,828	\$ 2,445,650	\$ 22,722,386	\$ 274,693	\$ 580,258	\$ 11,440,629	\$ 126,940,922
Transfers to Other Funds:								
State Grants Fund	-	-	-	14,221	-	-	-	14,221
Federal Grants Fund	-	-	-	484	-	-	-	484
Miscellaneous Operational Grants Fund	-	-	-	241	-	-	-	241
Police and Fire Retiree Medical Liability Fund	-	-	-	494,461	-	-	-	494,461
Anchorage Metropolitan Police Service Area Capital Projects Fund	-	-	-	3,039	-	-	-	3,039
Total Transfers to Other Funds	-	-	-	512,446	-	-	-	512,446
Transfers to Other Sub-Funds:								
Police and Fire Retiree Medical Admin Fund	-	-	-	96,821	-	-	-	96,821
TOTAL	\$ 87,085,478	\$ 2,391,828	\$ 2,445,650	\$ 23,331,653	\$ 274,693	\$ 580,258	\$ 11,440,629	\$ 127,550,189

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Comparative Balance Sheet
December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Cash	\$ 1,200	\$ -
Equity in General Cash Pool	3,348,621	4,582,243
Accrued Interest on Investments	65,264	54,071
Taxes Receivable:		
Delinquent Taxes	368,424	345,056
Penalties and Interest	-	478
Less: Allowance for Uncollectibles	<u>(5,205)</u>	<u>(3,507)</u>
Total Net Taxes Receivable	<u>363,219</u>	<u>342,027</u>
Accounts Receivable	259,951	83,973
Less: Allowance for Uncollectibles	<u>(2,218)</u>	<u>(231)</u>
Total Net Accounts Receivable	<u>257,733</u>	<u>83,742</u>
Intergovernmental Receivables	49,391	54,112
TOTAL ASSETS	<u><u>4,085,428</u></u>	<u><u>5,116,195</u></u>
LIABILITIES		
Accounts Payable	920,308	302,759
Accrued Payroll Liabilities	320,066	273,749
Total Liabilities	<u>1,240,374</u>	<u>576,508</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	183,062	276,793
Unavailable Revenues - Build American Bonds Interest	30,510	30,510
Total Deferred Inflows of Resources	<u>213,572</u>	<u>307,303</u>
FUND BALANCE		
Committed	2,005,354	1,901,180
Assigned	-	1,950,968
Unassigned	626,128	380,236
Total Fund Balance	<u>2,631,482</u>	<u>4,232,384</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u><u>\$ 4,085,428</u></u>	<u><u>\$ 5,116,195</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Anchorage Bowl Parks and Recreation Service Area
 Comparative Statements of Revenues, Expenditures, and Other Financing
 Sources (Uses) and Changes in Fund Balance
 For the Years Ended December 31, 2017 and 2016

	2017	2016
REVENUES		
Taxes	\$ 17,100,914	\$ 17,694,061
Intergovernmental	169,986	186,751
Charges for Services	2,029,952	2,268,833
Investment Income (Loss)	65,407	(54)
Other	1,247	318
Total Revenues	19,367,506	20,149,909
EXPENDITURES		
Public Services:		
Economic and Community Development	17,510,343	16,432,728
PERS On-behalf Expenditures	102,836	140,304
Total Public Services	17,613,179	16,573,032
Debt Service:		
Principal	1,561,041	1,731,298
Interest and Fiscal Charges	982,152	847,777
Total Debt Service	2,543,193	2,579,075
Total Expenditures	20,156,372	19,152,107
Excess (Deficiency) of Revenues over Expenditures	(788,866)	997,802
OTHER FINANCING SOURCES (USES)		
Insurance Recoveries	222	28,791
Transfers from Other Funds	-	688
Transfers to Other Funds	(812,258)	(612,083)
Total Other Financing Sources (Uses)	(812,036)	(582,604)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)	(1,600,902)	415,198
Fund Balance, January 1	4,232,384	3,817,186
Fund Balance, December 31	\$ 2,631,482	\$ 4,232,384

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2017

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 14,721,417	\$ 14,922,353	\$ 200,936
Personal Property	1,468,071	1,545,741	77,670
Tax Cost Recoveries	-	2,772	2,772
Motor Vehicle Registration	404,482	383,780	(20,702)
Hotel - Motel	179,740	170,648	(9,092)
Penalties and Interest	79,405	75,620	(3,785)
Total Taxes	16,853,115	17,100,914	247,799
Intergovernmental:			
Build America Bond Subsidy	71,370	39,906	(31,464)
Electric Co-op Allocation	28,939	27,244	(1,695)
PERS On-behalf Revenues	-	102,836	102,836
Total Intergovernmental	100,309	169,986	69,677
Charges for Services:			
Aquatics	723,935	606,769	(117,166)
Recreation Centers and Programs	174,850	143,925	(30,925)
Parks and Recreation	442,910	498,010	55,100
Sports and Parks Activities	323,000	418,640	95,640
Camping Fees	95,000	103,112	8,112
School District Service Fees	250,500	230,828	(19,672)
Golf Fees	25,000	24,154	(846)
Reimbursed Costs	-	4,514	4,514
Total Charges for Services	2,035,195	2,029,952	(5,243)
Investment Income - Short-term Investments	86,007	65,407	(20,600)
Other:			
Prior Year Expenditure Recovery	-	1,204	1,204
Cash Over & Short	-	43	43
Total Other	-	1,247	1,247
Insurance Recoveries	-	222	222
TOTAL	\$ 19,074,626	\$ 19,367,728	\$ 293,102

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2017

EXPENDITURES	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	\$ 17,057,824	\$ 17,267,743	\$ 17,510,343	\$ -	\$ 17,510,343	\$ (242,600)
PERS On-behalf Expenditures	-	-	102,836	-	102,836	(102,836)
Debt Service:						
Principal	2,016,632	2,016,632	1,561,041	-	1,561,041	455,591
Interest and Fiscal Charges	840,833	928,154	982,152	-	982,152	(53,998)
Total Debt Service	2,857,465	2,944,786	2,543,193	-	2,543,193	401,593
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	12,078	12,078	11,598	-	11,598	480
State Grants Fund	988	988	660	-	660	328
Parks and Recreation Service Area Capital Projects Fund	531,000	800,000	800,000	-	800,000	-
Total Transfers to Other Funds	544,066	813,066	812,258	-	812,258	808
TOTAL	\$ 20,459,355	\$ 21,025,595	\$ 20,968,630	\$ -	\$ 20,968,630	\$ 56,965

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2017

EXPENDITURES	Personnel Services	PERS		Other Services and Charges	Debt Service	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
		On-behalf Expenditures	Supplies					
Public Services:								
Economic and Community Development	\$ 8,658,321	\$ 102,836	\$ 683,058	\$ 4,273,971	\$ 2,543,193	\$ 103,618	\$ 3,791,375	\$ 20,156,372
Transfers to Other Funds:								
Convention Center Operating Reserve Fund	-	-	-	11,598	-	-	-	11,598
State Grants Fund	-	-	-	660	-	-	-	660
Parks and Recreation Service Area Capital Projects Fund	-	-	-	800,000	-	-	-	800,000
Total Transfers to Other Funds	-	-	-	812,258	-	-	-	812,258
TOTAL	\$ 8,658,321	\$ 102,836	\$ 683,058	\$ 5,086,229	\$ 2,543,193	\$ 103,618	\$ 3,791,375	\$ 20,968,630

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Comparative Balance Sheet
December 31, 2017 and 2016

	2017	2016
ASSETS		
Cash	\$ 500	\$ 250
Equity in General Cash Pool	4,818,069	4,314,863
Taxes Receivable:		
Delinquent Taxes	109,165	101,969
Penalties and Interest	9,141	8,524
Less: Allowance for Uncollectibles	<u>(837)</u>	<u>(686)</u>
Total Net Taxes Receivable	117,469	109,807
Accounts Receivable, Net	<u>37,357</u>	<u>-</u>
TOTAL ASSETS	<u>4,973,395</u>	<u>4,424,920</u>
LIABILITIES		
Accounts Payable	127,427	49,916
Accrued Payroll Liabilities	<u>87,468</u>	<u>61,148</u>
Total Liabilities	<u>214,895</u>	<u>111,064</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	106,083	92,893
Total Deferred Inflows of Resources	<u>106,083</u>	<u>92,893</u>
FUND BALANCE		
Committed	272,353	224,281
Unassigned	<u>4,380,064</u>	<u>3,996,682</u>
Total Fund Balance	4,652,417	4,220,963
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 4,973,395</u>	<u>\$ 4,424,920</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Comparative Statements of Revenues, Expenditures, and Other Financing
Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2017 and 2016

	2017	2016
REVENUES		
Taxes	\$ 4,079,303	\$ 3,912,926
Intergovernmental	29,242	33,403
Charges for Services	445,607	480,268
Fines and Forfeitures	615	1,124
Investment Income	196,108	204,663
Other	14,450	32,144
Total Revenues	<u>4,765,325</u>	<u>4,664,528</u>
EXPENDITURES		
Public Services:		
Economic and Community Development	3,041,951	2,471,513
PERS On-behalf Expenditures	29,242	33,403
Total Public Services	<u>3,071,193</u>	<u>2,504,916</u>
Debt Service:		
Principal	195,158	181,000
Interest and Fiscal Charges	64,144	66,040
Total Debt Service	<u>259,302</u>	<u>247,040</u>
Total Expenditures	3,330,495	2,751,956
Excess of Revenues over Expenditures	<u>1,434,830</u>	<u>1,912,572</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Assets	750	-
Transfers to Other Funds	<u>(1,004,126)</u>	<u>(1,950,750)</u>
Total Other Financing Sources (Uses)	<u>(1,003,376)</u>	<u>(1,950,750)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)	431,454	(38,178)
Fund Balance, January 1	4,220,963	4,259,141
Fund Balance, December 31	<u>\$ 4,652,417</u>	<u>\$ 4,220,963</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2017

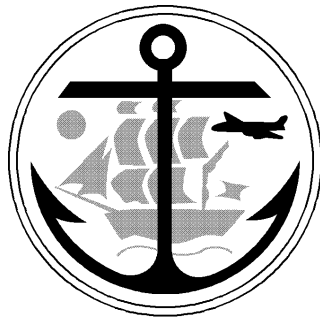
	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 3,969,563	\$ 3,974,118	\$ 4,555
Personal Property	83,106	85,857	2,751
Tax Cost Recoveries	-	1,334	1,334
Penalties and Interest	18,048	17,994	(54)
Total Taxes	4,070,717	4,079,303	8,586
Intergovernmental:			
PERS On-behalf Revenues	-	29,242	29,242
Total Intergovernmental	-	29,242	29,242
Charges for Services:			
Aquatics	250,000	207,890	(42,110)
Recreation Centers and Programs	120,500	129,188	8,688
Sports and Parks Activities	65,000	101,448	36,448
Reimbursed Costs	26,002	6,231	(19,771)
Miscellaneous Services	-	850	850
Total Charges for Services	461,502	445,607	(15,895)
Investment Income - Short-term Investments	65,808	196,108	130,300
Fines and Forfeitures:			
Other Fines and Forfeitures	-	615	615
Total Fines and Forfeitures	-	615	615
Other:			
Prior Year Expenditure Recovery	-	-	-
Lease and Rental Revenue	21,600	14,300	(7,300)
Miscellaneous Revenue	-	150	150
Total Other	21,600	14,450	(7,150)
Proceeds from Sale of Assets	-	750	750
TOTAL	\$ 4,619,627	\$ 4,766,075	\$ 146,448

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2017

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
EXPENDITURES						
Public Services:						
Economic and Community Development	\$ 3,201,155	\$ 3,258,022	\$ 3,041,951	\$ -	\$ 3,041,951	\$ 216,071
PERS On-behalf Expenditures	-	-	29,242	-	29,242	(29,242)
Debt Service:						
Principal	303,677	303,677	195,158	-	195,158	108,519
Interest and Fiscal Charges	53,802	53,802	64,144	-	64,144	(10,342)
Total Debt Service	357,479	357,479	259,302	-	259,302	98,177
Transfers to Other Funds:						
Eagle River-Chugiak Parks and Recreation Service Area Capital Projects Fund	1,200,750	1,004,126	1,004,126	-	1,004,126	-
TOTAL	\$ 4,759,384	\$ 4,619,627	\$ 4,334,621	\$ -	\$ 4,334,621	\$ 285,006

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2017

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Other Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges	Actual on GAAP Basis
							To/From Other Departments	
Public Services:								
Economic and Community Development	\$ 1,654,389	\$ 29,242	\$ 233,077	\$ 500,761	\$ 259,302	\$ 19,185	\$ 634,539	\$ 3,330,495
Transfers to Other Funds:								
Eagle River-Chugiak Parks and Recreation								
Service Area Capital Projects Fund	-	-	-	1,004,126	-	-	-	1,004,126
Total Transfers to Other Funds	-	-	-	1,004,126	-	-	-	1,004,126
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	-	-	-
TOTAL	\$ 1,654,389	\$ 29,242	\$ 233,077	\$ 1,504,887	\$ 259,302	\$ 19,185	\$ 634,539	\$ 4,334,621



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MUNICIPALITY OF ANCHORAGE, ALASKA
 Building Safety Service Area
 Comparative Balance Sheet
 December 31, 2017 and 2016

	2017	2016
ASSETS		
Cash	\$ 500	\$ 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	151,010	134,883
Less: Allowance for Uncollectibles	(3,301)	(1,144)
Total Net Accounts Receivable	<u>147,709</u>	<u>133,739</u>
TOTAL ASSETS	<u><u>154,161</u></u>	<u><u>139,891</u></u>
LIABILITIES		
Accounts Payable	36,976	14,311
Accrued Payroll Liabilities	251,325	225,033
Due to Areawide	4,440,396	2,906,156
Unearned Revenue and Deposits	234,000	226,000
Total Liabilities	<u>4,962,697</u>	<u>3,371,500</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 DEFICIT		
Unassigned	(4,814,488)	(3,237,561)
Total Fund Deficit	<u>(4,814,488)</u>	<u>(3,237,561)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND DEFICIT	<u><u>\$ 154,161</u></u>	<u><u>\$ 139,891</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, 2017 and 2016

	2017	2016
REVENUES		
Intergovernmental	\$ 60,034	\$ 73,266
Licenses and Permits	5,369,470	5,491,322
Charges for Services	10,726	9,521
Investment Loss	(78,669)	(51,801)
Other	203	1,085
Total Revenues	<u>5,361,764</u>	<u>5,523,393</u>
EXPENDITURES		
Public Services:		
Economic and Community Development	6,878,657	-
Public Works	-	7,098,976
PERS On-behalf Expenditures	60,034	73,266
Total Expenditures	<u>6,938,691</u>	<u>7,172,242</u>
(Deficiency) of Revenues over Expenditures	(1,576,927)	(1,648,849)
Fund Deficit, January 1	(3,237,561)	(1,588,712)
Fund Deficit, December 31	<u><u>\$ (4,814,488)</u></u>	<u><u>\$ (3,237,561)</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2017

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Personal Property	\$ -	\$ (143)	\$ (143)
Penalties and Interest	-	143	143
Total Taxes	-	-	-
Intergovernmental:			
PERS On-behalf Revenues	-	60,034	60,034
Licenses and Permits:			
Mechanical Licenses and Exams	34,400	32,155	(2,245)
Local Business Licenses	50,000	72,193	22,193
Building Permit Plan Reviews	1,235,000	1,336,183	101,183
Building and Grading Permits	2,800,000	2,525,196	(274,804)
Electrical Permits	187,500	216,408	28,908
Mechanical, Gas and Plumbing Permits	520,000	501,116	(18,884)
Sign Permits	27,000	18,335	(8,665)
Elevator Permits	552,000	651,084	99,084
Mobile Home and Park Permits	15,000	16,800	1,800
Total Licenses and Permits	5,420,900	5,369,470	(51,430)
Charges for Services:			
Copier Fees	9,500	10,726	1,226
Total Charges for Services	9,500	10,726	1,226
Investment Loss - Short-term Investments	(21,622)	(78,669)	(57,047)
Other:			
Appeal Receipts	300	200	(100)
Cash Over & Short	-	3	3
Total Other	300	203	(97)
TOTAL	\$ 5,409,078	\$ 5,361,764	\$ (47,314)

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2017

EXPENDITURES	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	\$ 7,527,639	\$ 7,364,950	\$ 6,878,657	\$ -	\$ 6,878,657	\$ 486,293
PERS On-behalf Expenditures	-	-	60,034	-	60,034	(60,034)
TOTAL	\$ 7,527,639	\$ 7,364,950	\$ 6,938,691	\$ -	\$ 6,938,691	\$ 426,259

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, 2017

EXPENDITURES	Personnel Services	PERS		Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
		On-behalf Expenditures	Supplies				
Public Services:							
Economic and Community Development	\$ 5,337,903	\$ 60,034	\$ 29,027	\$ 200,830	\$ 25,085	\$ 1,285,812	\$ 6,938,691
TOTAL	\$ 5,337,903	\$ 60,034	\$ 29,027	\$ 200,830	\$ 25,085	\$ 1,285,812	\$ 6,938,691

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Comparative Balance Sheet
December 31, 2017 and 2016

	2017	2016
ASSETS		
Equity in General Cash Pool	\$ 2,896,093	\$ 2,953,069
Accounts Receivable, Net	142,909	36,807
Due from Component Unit - Anchorage School District	1,941	5,743
TOTAL ASSETS	<u>3,040,943</u>	<u>2,995,619</u>
LIABILITIES		
Accounts Payable	279,900	317,229
Accrued Payroll Liabilities	51,882	25,217
Unearned Revenue	345,286	345,286
Total Liabilities	<u>677,068</u>	<u>687,732</u>
FUND BALANCE		
Committed	171,685	157,957
Assigned	-	229,684
Unassigned	2,192,190	1,920,246
Total Fund Balance	<u>2,363,875</u>	<u>2,307,887</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 3,040,943</u>	<u>\$ 2,995,619</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For The Years Ended December 31, 2017 and 2016

	2017	2016
REVENUES		
Intergovernmental	\$ 35,377	\$ 42,083
Charges for Services	882,764	626,287
Investment Income	48,731	43,225
Other	1,205,519	1,165,963
Total Revenues	<u>2,172,391</u>	<u>1,877,558</u>
EXPENDITURES		
General Government:		
Finance	2,081,026	1,914,631
PERS On-behalf Expenditures	35,377	42,083
Total Expenditures	<u>2,116,403</u>	<u>1,956,714</u>
Excess (Deficiency) of Revenues over Expenditures	55,988	(79,156)
Fund Balance, January 1	2,307,887	2,387,043
Fund Balance, December 31	<u>\$ 2,363,875</u>	<u>\$ 2,307,887</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2017

	Estimated	Actual	Variance With Final Budget
REVENUES			
Intergovernmental:			
PERS On-behalf Revenues	\$ -	\$ 35,377	\$ 35,377
Charges for Services:			
School District Service Fees	416,000	332,112	(83,888)
Reimbursed Cost	402,018	550,652	148,634
Total Charges for Services	818,018	882,764	64,746
Investment Income - Short-term Investments	37,688	48,731	11,043
Other:			
Miscellaneous	1,570,000	1,205,519	(364,481)
TOTAL	\$ 2,425,706	\$ 2,172,391	\$ (253,315)

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2017

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Finance	\$ 2,240,805	\$ 2,267,839	\$ 2,081,026	\$ -	\$ 2,081,026	\$ 186,813
PERS On-behalf Expenditures	-	-	35,377	-	35,377	(35,377)
Transfers to Other Sub-Funds:						
Areawide Service Area	387,552	387,552	-	-	-	387,552
TOTAL	\$ 2,628,357	\$ 2,655,391	\$ 2,116,403	\$ -	\$ 2,116,403	\$ 538,988

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, 2017

EXPENDITURES	Personnel Services	PERS		Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
		On-behalf Expenditures	Supplies				
General Government:							
Finance	\$ 855,956	\$ 35,377	\$ 1,831	\$ 1,004,690	\$ 1,611	\$ 216,938	\$ 2,116,403
TOTAL	\$ 855,956	\$ 35,377	\$ 1,831	\$ 1,004,690	\$ 1,611	\$ 216,938	\$ 2,116,403

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Equity in General Cash Pool	\$ 169,149	\$ 124,517
TOTAL ASSETS	<u>169,149</u>	<u>124,517</u>
LIABILITIES		
Accounts Payable	5,629	5,520
Accrued Payroll Liabilities	7,808	5,425
Total Liabilities	<u>13,437</u>	<u>10,945</u>
FUND BALANCE		
Unassigned	155,712	113,572
Total Fund Balance	<u>155,712</u>	<u>113,572</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 169,149</u>	<u>\$ 124,517</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Comparative Statements of Revenues, Expenditures, and Other Financing
Sources, and Changes in Fund Balance
For The Years Ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
REVENUES		
Intergovernmental	\$ 5,893	\$ 7,310
Investment Income (Loss)	1,640	(1,580)
Other	43,153	-
Total Revenues	<u>50,686</u>	<u>5,730</u>
EXPENDITURES		
General Government:		
Employee Relations	200,247	185,580
PERS On-behalf Expenditures	5,893	7,310
Total Expenditures	<u>206,140</u>	<u>192,890</u>
(Deficiency) of Revenues over Expenditures	<u>(155,454)</u>	<u>(187,160)</u>
OTHER FINANCING SOURCES		
Transfers from Other Sub-Funds	197,594	195,952
Total Other Financing Sources	<u>197,594</u>	<u>195,952</u>
Excess of Revenues and Other Financing Sources Over Expenditures	42,140	8,792
Fund Balance, January 1,	113,572	104,780
Fund Balance, December 31	<u>\$ 155,712</u>	<u>\$ 113,572</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2017

REVENUES	Estimated	Actual	Variance With Final Budget
Intergovernmental:			
PERS On-behalf Revenues	\$ -	\$ 5,893	\$ 5,893
Investment Income - Short-term Investments	-	1,640	1,640
Charges for Services:			
Reimbursed Cost	47,755	-	(47,755)
Other:			
Prior Year Expenditure Recovery	-	43,153	43,153
Transfers from Other Sub-Funds:			
Areawide General Fund	100,773	100,773	-
Anchorage Metropolitan Police Service Area	96,821	96,821	-
Total Transfers from Other Sub-Funds	197,594	197,594	-
TOTAL	\$ 245,349	\$ 248,280	\$ 2,931

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2017

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Employee Relations	\$ 245,311	\$ 245,469	\$ 200,247	\$ -	\$ 200,247	\$ 45,222
PERS On-behalf Expenditures	-	-	5,893	-	5,893	(5,893)
TOTAL	\$ 245,311	\$ 245,469	\$ 206,140	\$ -	\$ 206,140	\$ 39,329

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, 2017

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Other Services and Charges	Charges From Other Departments	Actual on GAAP Basis
Employee Relations	\$ 176,528	\$ 5,893	\$ 22,647	\$ 1,072	\$ 206,140
TOTAL	\$ 176,528	\$ 5,893	\$ 22,647	\$ 1,072	\$ 206,140

MUNICIPALITY OF ANCHORAGE, ALASKA
Turnagain Arm Police Service Area
Comparative Balance Sheet
December 31, 2017 and 2016

	2017	2016
ASSETS		
Equity in General Cash Pool	\$ 42,162	\$ -
Taxes Receivable:		
Delinquent Taxes	1,733	-
Penalties and Interest	177	-
Less: Allowance for Uncollectibles	(7)	-
Total Net Taxes Receivable	1,903	-
TOTAL ASSETS	44,065	-
FUND BALANCE		
Committed	590	-
Unassigned	43,475	-
Total Fund Balance	44,065	-
TOTAL FUND BALANCE	\$ 44,065	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
Turnagain Arm Police Service Area
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2017 and 2016

	2017	2016
REVENUES		
Taxes	\$ 51,219	\$ -
Total Revenues	51,219	-
EXPENDITURES		
Public Safety:		
Police Services	7,154	-
Total Expenditures	7,154	-
Excess of Revenues over Expenditures	44,065	-
Fund Balance, January 1	-	-
Fund Balance, December 31	\$ 44,065	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
Turnagain Arm Police Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2017

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 36,643	\$ 36,903	\$ 260
Personal Property	13,818	13,756	(62)
Tax Cost Recoveries	-	(2)	(2)
Penalties and Interest	-	562	562
Total Taxes	50,461	51,219	758
TOTAL	\$ 50,461	\$ 51,219	\$ 758

MUNICIPALITY OF ANCHORAGE, ALASKA
Turnagain Arm Police Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2017

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Police Services	\$ -	\$ 50,461	\$ 7,154	\$ -	\$ 7,154	\$ 43,307
TOTAL	\$ -	\$ 50,461	\$ 7,154	\$ -	\$ 7,154	\$ 43,307

MUNICIPALITY OF ANCHORAGE, ALASKA
Turnagain Arm Police Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2017

EXPENDITURES	Personnel Services	Actual on GAAP Basis
Public Safety:		
Police Services	\$ 7,154	\$ 7,154
TOTAL	\$ 7,154	\$ 7,154

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	2017	2016
ASSETS		
Equity in General Cash Pool	\$ 4,057,416	\$ 3,685,379
Due from Equipment Maintenance Fund	85,000	85,000
Advance to Anchorage Fire Service Area Fund	-	286,199
Advance to Equipment Maintenance Fund	1,275,000	1,360,000
Total Assets	<u>5,417,416</u>	<u>5,416,578</u>
LIABILITIES		
Accounts Payable	2,137	14,850
Accrued Payroll Liabilities	23,022	13,467
Total Liabilities	<u>25,159</u>	<u>28,317</u>
FUND BALANCE		
Committed	5,392,257	5,388,261
Total Fund Balance	<u>5,392,257</u>	<u>5,388,261</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 5,417,416</u>	<u>\$ 5,416,578</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, 2017 and 2016

	2017	2016
REVENUES		
Intergovernmental	\$ 9,013	\$ 11,685
Charges for Services	432,088	883,220
Investment Income	164,488	190,799
Other	-	7,436
Total Revenues	<u>605,589</u>	<u>1,093,140</u>
EXPENDITURES		
General Government:		
Land Management	877,959	940,370
PERS On-behalf Expenditures	9,013	11,685
Total Expenditures	<u>886,972</u>	<u>952,055</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(281,383)</u>	<u>141,085</u>
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	240,520	94,514
Transfers to Other Funds	(320,000)	(1,216,633)
Land Sales	364,859	41,252
Total Other Financing Sources (Uses)	<u>285,379</u>	<u>(1,080,867)</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	3,996	(939,782)
Fund Balance, January 1	5,388,261	6,328,043
Fund Balance, December 31	<u>\$ 5,392,257</u>	<u>\$ 5,388,261</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For The Year Ended December 31, 2017

REVENUES	Estimated	Actual	Variance With Final Budget
Intergovernmental:			
PERS On-behalf Revenues	\$ -	\$ 9,013	\$ 9,013
Charges for Services:			
Miscellaneous Permits	132,529	177,300	44,771
Pipe Right Of Way Fee	62,899	67,058	4,159
Lease and Rental	86,135	187,730	101,595
Total Charges for Services	281,563	432,088	150,525
Investment Income - Short-term Investments	180,726	164,488	(16,238)
Land Sales:			
Gain/Loss Sale Property	-	364,859	364,859
Total Land Sales	-	364,859	364,859
Transfers from Other Funds:			
Areawide General Fund	240,000	240,520	520
Total Transfers from Other Funds	240,000	240,520	520
TOTAL	\$ 702,289	\$ 1,210,968	\$ 508,679

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For The Year Ended December 31, 2017

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Land Management	\$ 895,352	\$ 895,352	\$ 877,959	\$ -	\$ 877,959	\$ 17,393
PERS On-behalf Expenditures	-	-	9,013	-	9,013	(9,013)
Total General Government	895,352	895,352	886,972	-	886,972	8,380
Transfer to Other Funds:						
Transfers to Heritage Land Bank Capital Projects Fund	80,000	320,000	320,000	-	320,000	-
TOTAL	\$ 975,352	\$ 1,215,352	\$ 1,206,972	\$ -	\$ 1,206,972	\$ 8,380

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2017

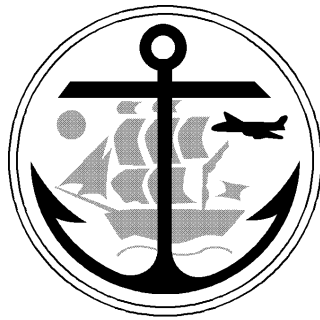
EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Charges From Other Departments	Actual on GAAP Basis
Land Management	\$ 318,452	\$ 9,013	\$ 568	\$ 136,243	\$ 422,696	\$ 886,972
Transfer to Other Funds:						
Transfers to Heritage Land Bank Capital Projects Fund	-	-	-	320,000	-	320,000
TOTAL	\$ 318,452	\$ 9,013	\$ 568	\$ 456,243	\$ 422,696	\$ 1,206,972

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal/State Fine and Forfeiture
Comparative Balance Sheet
December 31, 2017 and 2016

	2017	2016
ASSET		
Cash	\$ 72,763	\$ 47,015
Equity in General Cash Pool	1,118,032	2,442,314
Prepaid Items and Deposits	-	77
TOTAL ASSETS	1,190,795	2,489,406
LIABILITIES		
Accounts Payable	132,141	3,689
Total Liabilities	132,141	3,689
FUND BALANCE		
Nonspendable	-	77
Restricted	744,358	2,049,478
Assigned	314,296	436,162
Total Fund Balance	1,058,654	2,485,717
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,190,795	\$ 2,489,406

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal/State Fine and Forfeiture
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance
For the Years Ended December 31, 2017 and 2016

	2017	2016
REVENUES		
Fines and Forfeitures	\$ 31,676	\$ 343,817
Investment Income	38,235	36,270
Other	-	488
Total Revenues	69,911	380,575
EXPENDITURES		
Public Safety:		
Police Services	1,496,974	135,704
Total Expenditures	1,496,974	135,704
Excess (Deficiency) of Revenues over Expenditures	(1,427,063)	244,871
Fund Balance, January 1	2,485,717	2,240,846
Fund Balance, December 31	\$ 1,058,654	\$ 2,485,717



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MUNICIPALITY OF ANCHORAGE, ALASKA
State Grants Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Equity in General Cash Pool	\$ 13,542,451	\$ 15,417,122
Intergovernmental Receivables	5,894,436	5,521,210
Prepaid Items	62,857	16,266
TOTAL ASSETS	<u>19,499,744</u>	<u>20,954,598</u>
LIABILITIES		
Accounts Payable	808,320	1,549,415
Accrued Payroll Liabilities	16,316	334,191
Unearned Revenue	283,467	218,579
Total Liabilities	<u>1,108,103</u>	<u>2,102,185</u>
FUND BALANCE		
Nonspendable	62,857	16,266
Restricted	1,294,826	1,352,324
Assigned	17,033,958	17,483,823
Total Fund Balance	<u>18,391,641</u>	<u>18,852,413</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 19,499,744</u>	<u>\$ 20,954,598</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, 2017 and 2016

	2017	2016
REVENUES		
Intergovernmental	\$ 17,740,549	\$ 19,946,326
Investment Income	4,057	601
Total Revenues	17,744,606	19,946,927
EXPENDITURES		
General Government:		
Municipal Manager	187,387	105,385
Emergency Management	605,566	245,915
Education	99,423	1,134,516
Non-Departmental	297,320	1,274,493
Total General Government	1,189,696	2,760,309
Public Safety:		
Health and Human Services	9,203,484	9,051,884
Fire Services	76,191	33,400
Police Services	1,720,294	950,773
Total Public Safety	10,999,969	10,036,057
Public Services:		
Economic and Community Development	2,172,245	1,769,907
Public Transportation	2,563,225	2,008,841
Public Works	1,741,506	5,422,665
Total Public Services	6,476,976	9,201,413
Total Expenditures	18,666,641	21,997,779
(Deficiency) of Revenues over Expenditures	(922,035)	(2,050,852)
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	461,970	1,153,948
Transfers to Other Funds	(707)	(2,470)
Total Other Financing Sources (Uses)	461,263	1,151,478
(Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)	(460,772)	(899,374)
Fund Balance, January 1	18,852,413	19,751,787
Fund Balance, December 31	\$ 18,391,641	\$ 18,852,413

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal Grants Fund
Comparative Balance Sheet
December 31, 2017 and 2016

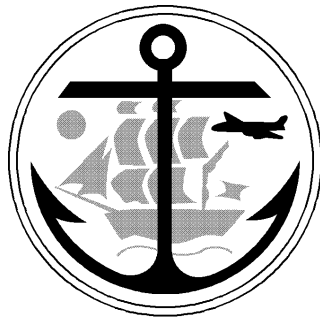
	2017	2016
ASSETS		
Equity in General Cash Pool	\$ -	\$ 1,656,149
Investments	7	7
Loans Receivable	3,034,174	3,371,663
Intergovernmental Receivables	9,632,196	2,516,398
TOTAL ASSETS	12,666,377	7,544,217
LIABILITIES		
Accounts Payable	1,554,898	403,701
Accrued Payroll Liabilities	5,323	41,208
Due to Areawide	5,197,372	-
Unearned Revenue and Deposits	3,233,180	3,840,174
Total Liabilities	9,990,773	4,285,083
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues-Intergovernmental	1,045,351	1,077,784
Total Deferred Inflows of Resources	1,045,351	1,077,784
FUND BALANCE		
Restricted	1,458,119	2,040,521
Assigned	172,134	140,829
Total Fund Balance	1,630,253	2,181,350
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 12,666,377	\$ 7,544,217

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, 2017 and 2016

	2017	2016
REVENUES		
Intergovernmental	\$ 12,983,071	\$ 3,584,109
Charges for Services	-	3,700
Investment Income	628	2,075
Miscellaneous	-	123,187
Restricted Contributions	-	(847)
Other	121,976	219,391
Total Revenues	13,105,675	3,931,615
EXPENDITURES		
General Government:		
Mayor Office	16,462	206,564
Total General Government	16,462	206,564
Public Safety:		
Health and Human Services	5,858,722	345,541
Fire Services	4,450	112,651
Police Services	979,481	998,209
Total Public Safety	6,842,653	1,456,401
Public Services:		
Public Transportation	7,067,231	473,244
Economic and Community Development	82,738	2,457,322
Public Works	-	57,008
Total Public Services	7,149,969	2,987,574
Debt Service:		
Principal	-	1,350,000
Interest and Fiscal Charges	-	74,686
Total Debt Service	-	1,424,686
Total Expenditures	14,009,084	6,075,225
(Deficiency) of Revenues over Expenditures	(903,409)	(2,143,610)
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	352,312	1,579,752
Transfers to Other Funds	-	(1,778)
Gain (Loss) on Sale of Property	-	(6,050)
Total Other Financing Sources (Uses)	352,312	1,571,924
 (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)	(551,097)	(571,686)
Fund Balance, January 1	2,181,350	2,753,036
Fund Balance, December 31	\$ 1,630,253	\$ 2,181,350

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal Grants Fund
Schedule of Changes in Long-term Loans Receivable
For the Year Ended December 31, 2017

	Anchor	CDBG Rehabilitation	Minor Repair	Home Rehab	Total
Fund Balance Reserved for Long-Term Loans, January 1	\$ 2,009,779	\$ 1,077,784	\$ 216,643	\$ 67,457	\$ 3,371,663
Deducts:					
Repayments of Loans	(70,650)	(32,433)	-	-	(103,083)
Write-Offs and Other Adjustments of Loans	(106,101)	-	(126,800)	(1,505)	(234,406)
Total Deducts	(176,751)	(32,433)	(126,800)	(1,505)	(337,489)
Fund Balance Reserved for Long-Term Loans, December 31	\$ 1,833,028	\$ 1,045,351	\$ 89,843	\$ 65,952	\$ 3,034,174



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MUNICIPALITY OF ANCHORAGE, ALASKA
Miscellaneous Operational Grants Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	2017	2016
ASSETS		
Equity in General Cash Pool	\$ 1,297,314	\$ 1,076,162
Accounts Receivable, Net	16,674	18,674
TOTAL ASSETS	1,313,988	1,094,836
LIABILITIES		
Accounts Payable	36,683	23,035
Accrued Payroll Liabilities	87	-
Unearned Revenue and Deposits	16,674	18,674
Total Liabilities	53,444	41,709
FUND BALANCE		
Restricted	1,247,950	1,053,127
Committed	12,307	-
Assigned	287	-
Total Fund Balance	1,260,544	1,053,127
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,313,988	\$ 1,094,836

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, 2017 and 2016

	2017	2016
REVENUES		
Investment Income - Short-term Investments	\$ 946	\$ 13,426
Restricted Contributions	1,217,845	691,241
Other	12,066	-
Total Revenues	1,230,857	704,667
EXPENDITURES		
General Government:		
Mayor's Office	27,211	-
Finance	16,186	16,741
Total General Government	43,397	16,741
Public Safety:		
Health and Human Services	40,357	946
Fire Services	-	121,368
Total Public Safety	40,357	122,314
Public Services:		
Economic and Community Development	935,940	268,962
Public Works	5,300	-
Total Public Services	941,240	268,962
Total Expenditures	1,024,994	408,017
Excess of Revenues over Expenditures	205,863	296,650
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	1,554	56,897
Transfers to Other Funds	-	(258,181)
Total Other Financing Sources (Uses)	1,554	(201,284)
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)	207,417	95,366
Fund Balance, January 1	1,053,127	957,761
Fund Balance, December 31	\$ 1,260,544	\$ 1,053,127

MUNICIPALITY OF ANCHORAGE, ALASKA
Other Restricted Resources Fund
Comparative Balance Sheet
For the Years Ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Special Assessments Receivable	\$ 119,022	\$ 105,103
TOTAL ASSETS	<u>119,022</u>	<u>105,103</u>
LIABILITIES		
Accounts Payable	1,354	83,495
Due to Area wide Service Area Fund	<u>131,627</u>	<u>67,738</u>
Total Liabilities	<u>132,981</u>	<u>151,233</u>
FUND DEFICIT		
Unassigned	<u>(13,959)</u>	<u>(46,130)</u>
Total Fund Deficit	<u>(13,959)</u>	<u>(46,130)</u>
TOTAL LIABILITIES AND FUND DEFICIT	<u>\$ 119,022</u>	<u>\$ 105,103</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Other Restricted Resources Fund
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Deficit
For the Years Ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
REVENUES		
Special Assessments	\$ 1,199,660	\$ 1,175,652
Investment Loss - Short-term Investments	<u>(10,977)</u>	<u>(9,779)</u>
Total Revenues	<u>1,188,683</u>	<u>1,165,873</u>
EXPENDITURES		
General Government:		
Non-Departmental	<u>1,156,512</u>	<u>1,166,085</u>
Total Expenditures	<u>1,156,512</u>	<u>1,166,085</u>
Excess (Deficiency) of Revenues over Expenditures	32,171	(212)
Fund Deficit, January 1	<u>(46,130)</u>	<u>(45,918)</u>
Fund Deficit, December 31	<u>\$ (13,959)</u>	<u>\$ (46,130)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	2017	2016
ASSETS		
Equity in General Cash Pool	\$ 19,520,674	\$ 22,865,658
Accounts Receivable	1,958,313	2,012,727
Less: Allowance for Uncollectibles	(23,211)	(24,659)
Total Net Accounts Receivable	1,935,102	1,988,068
Prepaid Items and Deposits	-	375,000
TOTAL ASSETS	21,455,776	25,228,726
 LIABILITIES		
Accounts Payable	1,213,238	1,015,734
Interfund Payable	-	5,911,847
Total Liabilities	1,213,238	6,927,581
 FUND BALANCE		
Nonspendable	-	375,000
Restricted	16,289,226	14,711,845
Assigned	3,953,312	3,214,300
Total Fund Balance	20,242,538	18,301,145
TOTAL LIABILITIES AND FUND BALANCE	\$ 21,455,776	\$ 25,228,726

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, 2017 and 2016

	2017	2016
REVENUES		
Taxes	\$ 14,354,046	\$ 14,414,037
Investment Income	364,012	259,783
Other	-	294,139
Total Revenues	14,718,058	14,967,959
EXPENDITURES		
Public Services:		
Economic and Community Development	7,267,078	6,716,875
Total Expenditures	7,267,078	6,716,875
Excess of Revenues over Expenditures	7,450,980	8,251,084
OTHER FINANCING SOURCES (USES)		
Transfer from Other Funds	579,884	604,165
Transfer to Areawide Capital Project Fund	-	(1,727,000)
Transfer to CIVICVentures	(6,089,471)	(5,911,847)
Total Other Financing Sources (Uses)	(5,509,587)	(7,034,682)
 Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	1,941,393	1,216,402
Fund Balance, January 1	18,301,145	17,084,743
Fund Balance, December 31	\$ 20,242,538	\$ 18,301,145

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For The Year Ended December 31, 2017

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Hotel and Motel	\$ 15,682,598	\$ 14,315,884	\$ (1,366,714)
Penalties and Interest	38,790	38,162	(628)
Total Taxes	15,721,388	14,354,046	(1,367,342)
Investment Gain - Short-term Investments	1,420	364,012	362,592
Transfers from Other Funds:			
Areawide General Fund	603,853	550,889	(52,964)
Anchorage Roads and Drainage Service Area	-	17,397	17,397
Anchorage Bowl Parks and Recreation Service Area	-	11,598	11,598
Total Transfers From Other Funds	603,853	579,884	(23,969)
TOTAL	\$ 16,326,661	\$ 15,297,942	\$ (1,028,719)

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For The Year Ended December 31, 2017

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
EXPENDITURES						
Public Services:						
Economic and Community Development	\$ 7,267,452	\$ 7,339,897	\$ 7,267,078	\$ -	\$ 7,267,078	\$ 72,819
Transfer to CIVICVentures	6,163,500	6,098,153	6,089,471	-	6,089,471	8,682
Total Transfers	6,163,500	6,098,153	6,089,471	-	6,089,471	8,682
TOTAL	\$ 13,430,952	\$ 13,438,050	\$ 13,356,549	\$ -	\$ 13,356,549	\$ 81,501

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2017

	Other Services and Charges	Actual on GAAP Basis
EXPENDITURES		
Public Services:		
Economic and Community Development	\$ 7,267,078	\$ 7,267,078
Total Public Services		
Transfer to CIVICVentures	6,089,471	6,089,471
Total Transfers	6,089,471	6,089,471
TOTAL	\$ 13,356,549	\$ 13,356,549

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Equity in General Cash Pool	\$ 3,455	\$ 21,174
Investments	<u>37,387,609</u>	<u>34,263,360</u>
TOTAL ASSETS	<u><u>37,391,064</u></u>	<u><u>34,284,534</u></u>
FUND BALANCE		
Restricted	<u>37,391,064</u>	<u>34,284,534</u>
Total Fund Balance	<u>37,391,064</u>	<u>34,284,534</u>
TOTAL FUND BALANCE	<u><u>\$ 37,391,064</u></u>	<u><u>\$ 34,284,534</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources
and Changes in Fund Balance
For The Years Ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
REVENUES		
Investment Income	\$ 5,691,206	\$ 2,420,052
Total Revenues	<u>5,691,206</u>	<u>2,420,052</u>
EXPENDITURES		
General Government:		
Employee Relations	38,842	48,557
Public Safety:		
Fire Services	1,697,073	1,636,879
Police Services	<u>1,818,293</u>	<u>1,823,754</u>
Total Public Safety	<u>3,515,366</u>	<u>3,460,633</u>
Total Expenditures	<u>3,554,208</u>	<u>3,509,190</u>
Excess (Deficiency) of Revenues over Expenditures	<u>2,136,998</u>	<u>(1,089,138)</u>
OTHER FINANCING SOURCES		
Transfers from Other Funds	<u>969,532</u>	<u>969,532</u>
Total Other Financing Sources	<u>969,532</u>	<u>969,532</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	3,106,530	(119,606)
Fund Balance, January 1	<u>34,284,534</u>	<u>34,404,140</u>
Fund Balance, December 31	<u><u>\$ 37,391,064</u></u>	<u><u>\$ 34,284,534</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For The Year Ended December 31, 2017

	Estimated	Actual	Variance With Final Budget
REVENUES			
Revenues:			
Investment Income	\$ 90,000	\$ 5,691,206	\$ 5,601,206
Transfers from Other Funds:			
Areawide Service Area Fund	156,773	156,773	-
Fire Service Area Fund	318,298	318,298	-
Anchorage Metropolitan Police Service Area Fund	494,461	494,461	-
Total Transfers from Other Funds	969,532	969,532	-
TOTAL	\$ 1,059,532	\$ 6,660,738	\$ 5,601,206

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Detail Schedule of Estimated and Actual Expenditures
For The Year Ended December 31, 2017

EXPENDITURES	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	\$ 88,000	\$ 38,842	\$ -	\$ 38,842	\$ 49,158
Total General Government	88,000	88,000	38,842	-	38,842	49,158
Public Safety:						
Fire Services	1,722,569	1,722,569	1,697,073	-	1,697,073	\$ 25,496
Police Services	1,845,610	1,845,610	1,818,293	-	1,818,293	\$ 27,317
Total Public Safety	3,568,179	3,568,179	3,515,366	-	3,515,366	52,813
TOTAL	\$ 3,656,179	\$ 3,656,179	\$ 3,554,208	\$ -	\$ 3,554,208	\$ 101,971

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, 2017

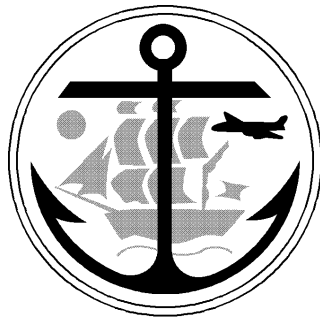
EXPENDITURES	Other Services and Charges	Actual on GAAP Basis
General Government:		
Employee Relations	\$ 38,842	\$ 38,842
Total General Government	38,842	38,842
Public Safety:		
Fire Services	1,697,073	1,697,073
Police Services	1,818,293	1,818,293
Total Public Safety	3,515,366	3,515,366
TOTAL	\$ 3,554,208	\$ 3,554,208

MUNICIPALITY OF ANCHORAGE, ALASKA
49th State Angel Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Equity in General Cash Pool	\$ 7,876,188	\$ 11,380,006
Investments in Angel Fund program	<u>4,750,665</u>	<u>1,278,236</u>
TOTAL ASSETS	<u><u>12,626,853</u></u>	<u><u>12,658,242</u></u>
LIABILITIES		
Accounts Payable	44	-
Accrued Payroll Liabilities	<u>-</u>	<u>5</u>
Total Liabilities	<u><u>44</u></u>	<u><u>5</u></u>
FUND BALANCE		
Restricted	<u>12,626,809</u>	<u>12,658,237</u>
Total Fund Balance	<u><u>12,626,809</u></u>	<u><u>12,658,237</u></u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 12,626,853</u></u>	<u><u>\$ 12,658,242</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
49th State Angel Fund
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For The Years Ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
REVENUES		
Investment Income	\$ 59,561	\$ 12,597
Net Increase (Decrease) in FMV of Investments	<u>45,536</u>	<u>51,133</u>
Total Revenues	<u><u>105,097</u></u>	<u><u>63,730</u></u>
EXPENDITURES		
General Government:		
Chief Financial Officer	<u>136,525</u>	<u>16,983</u>
Total Expenditures	<u><u>136,525</u></u>	<u><u>16,983</u></u>
 Excess (Deficiency) of Revenues over Expenditures	 (31,428)	 46,747
Fund Balance, January 1	<u>12,658,237</u>	<u>12,611,490</u>
Fund Balance, December 31	<u><u>\$ 12,626,809</u></u>	<u><u>\$ 12,658,237</u></u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	2017	2016
ASSETS		
Accounts Receivable	\$ 1,304,315	\$ 1,176,013
TOTAL ASSETS	1,304,315	1,176,013
LIABILITIES		
Accounts Payable	97,472	-
Due to Areawide General Fund	627,825	2,004,629
Total Liabilities	725,297	2,004,629
FUND BALANCE (DEFICIT)		
Restricted	579,018	-
Unassigned	-	(828,616)
Total Fund Balance (Deficit)	579,018	(828,616)
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	\$ 1,304,315	\$ 1,176,013

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance (Deficit)
For The Years Ended December 31, 2017 and 2016

	2017	2016
REVENUES		
E911 Surcharges	\$ 7,930,788	\$ 6,558,506
Total Revenues	7,930,788	6,558,506
EXPENDITURES		
Public Services:		
Fire Services	1,578,352	1,439,237
Police Services	4,944,802	5,947,885
Total Expenditures	6,523,154	7,387,122
Excess (Deficiency) of Revenues over Expenditures	1,407,634	(828,616)
Fund Balance (Deficit), January 1	(828,616)	-
Fund Balance (Deficit), December 31	\$ 579,018	\$ (828,616)

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Detail Schedule of Estimated and Actual Revenues
For The Year Ended December 31, 2017

	Estimated	Actual	Variance With Final Budget
REVENUES			
E911 Surcharges	\$ 8,691,853	\$ 7,930,788	\$ (761,065)
TOTAL	<u>\$ 8,691,853</u>	<u>\$ 7,930,788</u>	<u>\$ (761,065)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Detail Schedule of Estimated and Actual Expenditures
For The Year Ended December 31, 2017

	Original	Revised	GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
EXPENDITURES						
Public Services:						
Fire Services	\$ 1,616,386	\$ 1,616,386	\$ 1,578,352	\$ -	\$ 1,578,352	\$ 38,034
Police Services	6,899,957	6,899,957	4,944,802	-	4,944,802	1,955,155
TOTAL	<u>\$ 8,516,343</u>	<u>\$ 8,516,343</u>	<u>\$ 6,523,154</u>	<u>\$ -</u>	<u>\$ 6,523,154</u>	<u>\$ 1,993,189</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, 2017

	Other Services and Charges	Charges from Other Departments	Actual on GAAP Basis
EXPENDITURES			
Public Services:			
Fire Services	\$ -	\$ 1,578,352	\$ 1,578,352
Police Services	1,571,197	3,373,615	4,944,812
TOTAL	<u>\$ 1,571,197</u>	<u>\$ 4,951,967</u>	<u>\$ 6,523,164</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Net Position
December 31, 2017 and 2016

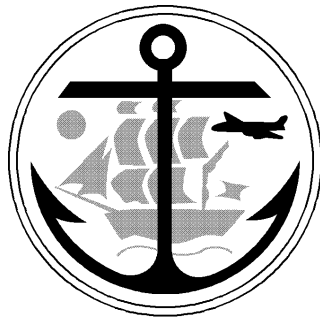
	<u>2017</u>	<u>2016</u>
CURRENT ASSETS		
Cash	\$ 1,000	\$ 1,000
Equity in General Cash Pool	32,590,181	47,335,490
Accrued Interest on Investments	443,097	364,765
Interest Receivable	203,262	197,790
Accounts Receivable:		
Utility Customers Less Allowance for Uncollectibles of \$182,731 in 2017 and \$132,868 in 2016	8,601,943	8,969,368
Other Receivables Less Allowance for Uncollectibles of \$67,508 2017 and \$50,533 in 2016	9,031,977	3,260,189
Net Accounts Receivable	<u>17,633,920</u>	<u>12,229,557</u>
Unbilled Reimbursable Projects	110,625	887,420
Inventory of Materials and Supplies, at Average Cost	<u>32,077,195</u>	<u>30,261,745</u>
Total Current Assets	<u>83,059,280</u>	<u>91,277,767</u>
RESTRICTED ASSETS		
Current:		
Customer Deposits	1,186,226	1,170,729
Bond Cash Investment and Equity in Construction Cash Pool	-	2,525,855
Interim Rate Escrow Investment	27,250,254	-
Non-Current:		
Revenue Bond Reserve Investments	23,335,229	23,143,622
Revenue Bond Debt Service Accounts	2,098,515	2,098,291
Revenue Bond Operations and Maintenance Accounts	14,235,000	13,200,000
Future Natural Gas Purchases	3,811,326	1,898,732
Future Natural Gas Purchases or BRU Construction	23,711,907	18,934,934
Asset Retirement Obligation Sinking Fund	<u>13,198,877</u>	<u>11,797,445</u>
Total Restricted Assets	<u>108,827,334</u>	<u>74,769,608</u>
OTHER ASSETS		
Current:		
Other Assets	3,112,503	1,627,207
Non-Current:		
Unamortized Regulatory Assets	2,897,820	1,575,456
Unamortized Debt Expense	<u>1,449,969</u>	<u>1,572,298</u>
Total Other Assets	<u>7,460,292</u>	<u>4,774,961</u>
PLANT		
Plant in Service, at Cost	1,320,309,773	1,293,307,622
Less: Accumulated Depreciation and Depletion	<u>(456,070,969)</u>	<u>(415,569,530)</u>
Net Plant in Service	<u>864,238,804</u>	<u>877,738,092</u>
Other Electric Plant Less Amortization of \$12,661,781 in 2017 and \$12,556,509 in 2016	2,610,447	2,715,719
Construction Work in Progress	<u>22,957,440</u>	<u>15,783,204</u>
Net Plant in Service, at Cost	<u>889,806,691</u>	<u>896,237,015</u>
Total Assets	<u>1,089,153,597</u>	<u>1,067,059,351</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Loss on Refunding	248,700	516,907
Deferred Outflows Related to Pensions	<u>1,124,134</u>	<u>3,348,292</u>
Total Deferred Outflows of Resources	<u>1,372,834</u>	<u>3,865,199</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 1,090,526,431</u>	<u>\$ 1,070,924,550</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Net Position
December 31, 2017 and 2016

	2017	2016
CURRENT LIABILITIES		
Notes Payable	\$ -	\$ 181,000,000
Accounts Payable	24,493,095	23,339,311
Compensated Absences Payable	2,812,140	2,974,329
Accrued Payroll Liabilities	1,775,992	1,505,570
Accrued Interest Payable	1,688,922	1,614,313
Other Liabilities	3,145,843	2,952,073
Pollution Remediation Liability	511,787	760,000
Bonds Payable Within One Year	7,865,000	7,520,000
Total Current Liabilities	42,292,779	221,665,596
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Accounts Payable	-	6,122,828
Customer Deposits Payable	1,186,226	1,170,729
Total Liabilities Payable From Restricted Assets	1,186,226	7,293,557
NON-CURRENT LIABILITIES		
Notes Payable	191,900,000	-
Asset Retirement Obligation	15,823,732	15,135,086
Net Pension Liability	12,270,893	15,093,423
Revenue Bonds Payable After One Year	315,505,000	323,370,000
Plus: Unamortized Premium	18,721,619	20,104,669
Less: Unamortized Discount	(476,692)	(507,779)
Total Revenue Bonds Payable, Net of Premium and Discount	333,749,927	342,966,890
Total Non-Current Liabilities	553,744,552	373,195,399
Total Liabilities	597,223,557	602,154,552
DEFERRED INFLOWS OF RESOURCES		
Contributions In Aid of Construction (Net of Amortization)	180,608,877	177,321,176
Future Natural Gas Purchases	17,230,809	16,477,276
Regulatory Liability Gas Sales	25,002,529	20,236,871
Deferred Inflows Related to Pensions	1,003,413	168,242
Total Deferred Inflows of Resources	223,845,628	214,203,565
NET POSITION		
Net Investment in Capital Assets	201,055,297	215,402,069
Restricted for Debt Service	71,082	269,541
Restricted for Operations	14,235,000	13,200,000
Unrestricted	54,095,867	25,694,823
Total Net Position	269,457,246	254,566,433
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 1,090,526,431	\$ 1,070,924,550

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2017 and 2016

	2017	2016
OPERATING REVENUES:		
Residential Sales	\$ 26,125,850	\$ 22,260,329
Commercial and Industrial Sales	122,670,602	106,258,842
Military Sales	17,452,871	15,437,345
Sales for Resale	23,344,433	15,343,153
Other Operating Revenues	(5,169,343)	7,852,729
Total Operating Revenues	184,424,413	167,152,398
OPERATING EXPENSES:		
Operations:		
Production	84,409,875	74,258,422
Transmission	1,160,932	937,495
Distribution	11,609,032	11,350,803
Customer Service and Sales	4,285,142	4,445,713
Administrative and General	10,470,316	9,816,091
PERS/OPEB On-behalf and Pension Expense	573,752	2,918,928
Total Operations	112,509,049	103,727,452
Taxes Other than Income	1,367,440	1,737,906
Depreciation and Amortization	32,453,517	31,634,639
Regulatory (Debits) Credits	(4,028,641)	6,359,769
Total Operating Expenses	142,301,365	143,459,766
Operating Income	42,123,048	23,692,632
NON-OPERATING REVENUES:		
Investment Income	2,098,199	821,521
Interest Subsidy on Build America Bonds	2,432,899	2,395,417
Intergovernmental Revenues- PERS On-behalf	336,953	317,044
Total Non-Operating Revenues	4,868,051	3,533,982
NON-OPERATING EXPENSES:		
Interest:		
Long-Term Obligations	17,104,164	16,888,535
Other	2,561,257	1,985,398
Total Interest	19,665,421	18,873,933
Allowance for Funds Used During Construction	(525,306)	(12,599,561)
Amortization of Other Assets	286,133	131,819
Loss on Disposal of Property	2,808,232	8,928,674
Other	534,144	123,039
Total Non-Operating Expenses	22,768,624	15,457,904
Total Non-Operating Loss	(17,900,573)	(11,923,922)
TRANSFERS		
Municipal Service Assessment	(9,331,662)	(5,983,574)
Transfers to General Government	-	(5,000)
Transfer from General Government	-	13,456
Total Transfers	(9,331,662)	(5,975,118)
Change in Net Position	14,890,813	5,793,592
Net Position, January 1	254,566,433	248,772,841
Net Position, December 31	\$ 269,457,246	\$ 254,566,433



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MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2017 and 2016

	2017	2016
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ 198,440,556	\$ 171,095,193
Other Operating Cash Receipts	2,867,451	20,605,761
Payments to Vendors	(92,866,543)	(71,260,358)
Payments to Employees	(30,847,671)	(30,161,783)
Internal Activity - Payments Made to Other Funds	(2,394,475)	(1,692,777)
Net Cash from Operating Activities	75,199,318	88,586,036
CASH FLOWS (FOR) NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers to Other Funds	(9,331,662)	(5,975,118)
Net Cash (for) Non-Capital and Related Financing Activities	(9,331,662)	(5,975,118)
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from Issuance of Short-Term Debt	10,900,000	66,700,000
Interest Payments on Short-Term Debt	(2,561,257)	(1,213,933)
Principal Payments on Long-Term Debt	(7,520,000)	(7,465,000)
Interest Payments on Long-Term Debt	(18,277,114)	(18,673,761)
Interest Subsidy on Build America Bonds	2,432,899	2,395,417
Acquisition and Construction of Capital Assets	(34,537,285)	(165,134,315)
Capital Contributions - Customers	647,401	343,884
Capital Contributions - Intergovernmental	337,787	250,188
Proceeds from Sale of Property	7,934	49,456
Net Cash (for) Capital and Related Financing Activities	(48,569,635)	(122,748,064)
CASH FLOWS FROM (FOR) INVESTING ACTIVITIES		
Net (Deposits to) Withdrawals from Restricted Funds	(9,317,829)	65,683,973
Investment Income Received	2,014,395	852,971
Net Cash from (for) Investing Activities	(7,303,434)	66,536,944
Net Increase in Cash	9,994,587	26,399,798
Cash, January 1	51,033,074	24,633,276
Cash, December 31	\$ 61,027,661	\$ 51,033,074
CASH AND CASH EQUIVALENTS		
Cash	\$ 1,000	\$ 1,000
Bond Cash Investment and Equity in Construction Cash Pool	-	2,525,855
Equity in General Cash Pool	32,590,181	47,335,490
Interim Rate Escrow Investments	27,250,254	-
Customer Deposits	1,186,226	1,170,729
Cash and Cash Equivalents, December 31	\$ 61,027,661	\$ 51,033,074

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2017 and 2016

	2017	2016
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES		
Operating Income	\$ 42,123,048	\$ 23,692,632
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation	32,453,517	31,634,639
PERS Relief- Noncash Expense	336,953	317,044
Miscellaneous Non-Operating Expenses	(534,144)	(123,039)
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(5,404,363)	1,154,977
Unbilled Reimbursable Projects	776,795	21,185
Inventories	(1,815,450)	(959,810)
Other Assets Current	(1,485,296)	(549,391)
Other Assets Non-Current	(1,322,364)	(73,335)
Deferred Outflows of Resources Related to Pensions	2,224,158	(1,963,742)
Accounts Payable and Accrued Expenses	(5,788,651)	(1,225,493)
Other Liabilities	193,770	582,542
Net Pension Liability	(2,822,530)	4,599,415
Asset Retirement Obligation	688,646	6,599,158
Customer Deposits	15,497	(125,604)
Compensated Absences Payable	(162,189)	326,819
Accrued Payroll Liabilities	270,422	425,678
Deferred Inflows of Resources Related to Pensions	835,171	(33,789)
Deferred Inflows of Resources	14,616,328	24,286,150
Net Cash from Operating Activities	75,199,318	88,586,036
Non-Cash Investing, Capital and Financing Activities		
Capital Purchases on Account	571,394	7,872,006
Portion of Plant From AFUDC	525,306	12,599,561
Contributions in Aid of Construction Funded from Deferred Inflows of Resources	9,097,137	92,637,014
Total Noncash Investing, Capital and Financial Activities	\$ 10,193,837	\$ 113,108,581

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2017

	<u>Estimated</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
REVENUES:			
Residential Sales	\$ 28,478,000	\$ 26,125,850	\$ (2,352,150)
Commercial and Industrial Sales	132,860,000	120,544,140	(12,315,860)
Military Sales	18,892,000	17,452,871	(1,439,129)
Sales for Resale	-	23,344,433	23,344,433
Other Operating Revenue	9,759,000	(3,042,881)	(12,801,881)
Investment Income - Short-Term Investments	585,000	2,098,199	1,513,199
Interest Subsidy on Build America Bonds	2,421,000	2,432,899	11,899
Intergovernmental Revenues- PERS On-behalf	-	336,953	336,953
TOTAL	<u>\$ 192,995,000</u>	<u>\$ 189,292,464</u>	<u>\$ (3,702,536)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2017

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Power Production Expense:			
Steam Power Generation	\$ 4,443,000	\$ 6,255,741	\$ (1,812,741)
Hydraulic Power Generation	399,000	1,164,623	(765,623)
Gas Turbine Power Generation	59,321,500	56,569,352	2,752,148
Other Power Supply Generation	9,122,000	7,970,505	1,151,495
Total Power Production Expense	<u>73,285,500</u>	<u>71,960,221</u>	<u>1,325,279</u>
Natural Gas Production	21,036,000	12,449,654	8,586,346
Total Production Expense	<u>94,321,500</u>	<u>84,409,875</u>	<u>9,911,625</u>
Transmission Expense	1,279,000	1,160,932	118,068
Distribution Expense	12,052,500	11,609,032	443,468
Customer Service and Sales Expense	4,687,000	4,285,142	401,858
Administrative and General Expense	12,004,473	10,470,316	1,534,157
PERS/OPEB On-behalf and Pension Expense	-	573,752	(573,752)
Taxes Other than Income	1,549,000	1,367,440	181,560
Depreciation	33,357,000	32,348,245	1,008,755
Amortization	108,000	105,272	2,728
Regulatory Credits	(14,587,000)	(4,028,641)	(10,558,359)
Interest on Long-Term Obligations	24,349,000	17,104,164	7,244,836
Other Interest	575,000	2,561,257	(1,986,257)
Allowance for Funds Used During Construction	(1,371,000)	(525,306)	(845,694)
Amortization of Other Assets	286,000	286,133	(133)
Loss on Disposal of Property	-	2,808,232	(2,808,232)
Other Non-Operating Expense	119,000	534,144	(415,144)
Municipal Service Assessment	8,768,369	9,331,662	(563,293)
TOTAL	<u>\$ 177,497,842</u>	<u>\$ 174,401,651</u>	<u>\$ 3,096,191</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Detail Schedule of Plant, Depreciation, Depletion and Amortization
For the Year Ended December 31, 2017
(In Thousands)

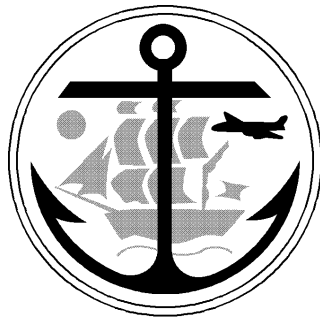
	Plant				Accumulated Depreciation, Depletion and Amortization				Net Book Value Plant
	Balance 1/1/17	Additions	Deletions	Balance 12/31/17	Balance 1/1/17	Additions	Deletions	Balance 12/31/17	
ELECTRIC PLANT IN SERVICE									
Miscellaneous Intangible Plant	\$ 10,284	\$ 4,832	\$ -	\$ 15,116	\$ 9,851	\$ 1,543	\$ -	\$ 11,394	\$ 3,722
Steam Production:									
Structures and Improvements	68,397	185	-	68,582	5,112	2,100	-	7,212	61,370
Boiler Plant Equipment	94,923	240	-	95,163	2,074	3,139	-	5,213	89,950
Engines and Engine-Driven Generators	55,588	172	-	55,760	4,401	2,078	-	6,479	49,281
Turbo Generator Units	6,513	21	-	6,534	65	214	-	279	6,255
Accessory Electric Equipment	14,276	37	536	13,777	1,928	420	536	1,812	11,965
Miscellaneous Power Plant Equipment	3,010	8	-	3,018	654	153	-	807	2,211
Total Steam Production	242,707	663	536	242,834	14,234	8,104	536	21,802	221,032
Hydraulic Production:									
Water, Wheels, Turbines and Generators	5,246	1,124	-	6,370	2,634	148	-	2,782	3,588
Accessory Electric Equipment	223	-	-	223	31	6	-	37	186
Miscellaneous Power Plant Equipment	232	-	-	232	81	5	-	86	146
Roads and Trails	107	-	-	107	2	2	-	4	103
Total Hydraulic Production	5,808	1,124	-	6,932	2,748	161	-	2,909	4,023
Other Production:									
Land and Land Rights	92	-	-	92	33	-	33	-	92
Structures and Improvements	45,790	95	-	45,885	11,443	1,413	-	12,856	33,029
Fuel Holders, Producers and Access	36,019	67	-	36,086	7,043	1,371	-	8,414	27,672
Prime Movers	138,187	6,175	-	144,362	31,575	5,131	-	36,706	107,656
Generators	45,774	83	-	45,857	17,286	1,665	-	18,951	26,906
Accessory Electric Equipment	26,069	540	33	26,576	7,702	1,057	34	8,725	17,851
Miscellaneous Power Equipment	10,481	32	-	10,513	1,454	370	-	1,824	8,689
Total Other Production	302,412	6,992	33	309,371	76,536	11,007	67	87,476	221,895
Transmission Plant:									
Land and Land Rights	2,052	-	-	2,052	-	-	-	-	2,052
Structures and Improvements	4,646	29	-	4,675	776	88	-	864	3,811
Station Equipment	46,099	2,950	305	48,744	10,610	984	332	11,262	37,482
Towers and Fixtures	5,359	-	-	5,359	1,206	120	-	1,326	4,033
Poles and Fixtures	8,059	132	-	8,191	1,566	141	-	1,707	6,484
Overhead Conductors and Devices	6,972	-	-	6,972	2,315	138	-	2,453	4,519
Underground Conduit	304	-	-	304	12	6	-	18	286
Roads and Trails	463	-	-	463	102	11	-	113	350
Total Transmission Plant	73,954	3,111	305	76,760	16,587	1,488	332	17,743	59,017
Distribution Plant:									
Land and Land Rights	4,977	56	-	5,033	4,003	-	4,003	-	5,033
Structures and Improvements	9,045	-	-	9,045	11,699	191	7,503	4,387	4,658
Station Equipment	36,976	-	2	36,974	4,622	1,041	(7,743)	13,406	23,568
Poles, Towers and Fixtures	7,528	135	1	7,662	4,677	179	862	3,994	3,668
Overhead Conductors and Devices	8,509	133	-	8,642	15,636	206	10,942	4,900	3,742
Underground Conduit	61,904	2,028	1	63,931	26,721	1,015	10,412	17,324	46,607
Underground Conductors and Devices	91,257	5,312	-	96,569	13,844	1,935	(13,000)	28,779	67,790
Line Transformers	21,364	1,354	13	22,705	4,568	823	(8,945)	14,336	8,369
Services	12,910	603	3	13,510	1,752	332	(2,457)	4,541	8,969
Meters	7,894	607	180	8,321	3,810	397	2,087	2,120	6,201
Street Lighting System	7,634	178	16	7,796	124	172	(3,422)	3,718	4,078
Total Distribution Plant	269,998	10,406	216	280,188	91,456	6,291	242	97,505	182,683
General Plant:									
Land and Land Rights	4,124	-	-	4,124	-	-	-	-	4,124
Structures and Improvements	11,418	41	-	11,459	5,067	336	-	5,403	6,056
Office Furniture and Fixtures	1,432	284	241	1,475	677	315	240	752	723
Transportation Equipment	5,346	388	36	5,698	3,456	338	21	3,773	1,925
Stores Equipment	226	-	15	211	136	12	15	133	78
Tools and Work Equipment	1,831	96	132	1,795	863	93	132	824	971
Laboratory Equipment	2,236	-	54	2,182	1,002	148	54	1,096	1,086
Power Operated Equipment	6,515	513	-	7,028	3,326	320	-	3,646	3,382
Communication Equipment	9,729	338	198	9,869	6,608	788	198	7,198	2,671
Miscellaneous Equipment	56	-	20	36	47	3	20	30	6
Total General Plant	42,913	1,660	696	43,877	21,182	2,353	680	22,855	21,022
Total Electric Plant in Service	\$ 948,076	\$ 28,788	\$ 1,786	\$ 975,078	\$ 232,594	\$ 30,947	\$ 1,857	\$ 261,684	\$ 713,394

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Detail Schedule of Plant, Depreciation, Depletion and Amortization
For the Year Ended December 31, 2017
(In Thousands)

	Plant				Accumulated Depreciation, Depletion and Amortization				Net Book Value Plant
	Balance 1/1/17	Additions	Deletions	Balance 12/31/17	Balance 1/1/17	Additions	Deletions	Balance 12/31/17	
GAS PLANT IN SERVICE									
Natural Gas Production and Gathering Plant:									
Producing Leasehold	\$ 224,586	\$ -	\$ -	\$ 224,586	\$ 122,137	\$ 7,968	\$ -	\$ 130,105	\$ 94,481
Field Measuring & Regulating	82	-	-	82	43	2	-	45	37
Other Structures	547	-	-	547	255	16	-	271	276
Miscellaneous Intangible-Plant	16	-	-	16	16	-	-	16	-
Producing Gas Wells - Well Construction	51,683	-	-	51,683	25,335	1,527	6	26,856	24,827
Producing Gas Wells - Well Equipment	19,205	-	-	19,205	10,903	462	-	11,365	7,840
Field Lines	12,960	-	-	12,960	4,366	518	-	4,884	8,076
Field Compressor Station Equipment	34,911	-	-	34,911	19,331	870	-	20,201	14,710
Purification Equipment	596	-	-	596	258	19	-	277	319
Other Equipment	232	-	-	232	103	7	-	110	122
Transportation	239	-	-	239	162	25	-	187	52
Power Operated Equipment	32	-	-	32	19	2	-	21	11
Communication Equipment	143	-	-	143	48	2	-	50	93
Total Gas Plant in Service	<u>345,232</u>	<u>-</u>	<u>-</u>	<u>345,232</u>	<u>182,976</u>	<u>11,418</u>	<u>6</u>	<u>194,388</u>	<u>150,844</u>
Total Plant in Service	<u>1,293,308</u>	<u>28,788</u>	<u>1,786</u>	<u>1,320,310</u>	<u>415,570</u>	<u>42,365</u>	<u>1,863</u>	<u>456,072</u>	<u>864,238</u>
Intangible Plant	15,272	-	-	15,272	12,556	105	-	12,661	2,611
Construction Work in Progress	15,598	29,423	22,832	22,189	-	-	-	-	22,189
Retirement Construction Work in Progress	185	649	65	769	-	-	-	-	769
TOTAL PLANT	\$ 1,324,363	\$ 58,860	\$ 24,683	\$ 1,358,540	\$ 428,126	\$ 42,470	\$ 1,863	\$ 468,733	\$ 889,807

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

	2013	2014	2015	2016	2017
RESIDENTIAL SALES					
Average Number of Customers	24,463	24,429	24,555	24,678	24,680
Total Kilowatt-Hour Sales	139,732,855	133,411,070	130,805,337	127,731,695	127,375,339
Total Dollar Revenue	\$ 18,480,248	\$ 21,435,044	\$ 21,972,135	\$ 22,260,329	\$ 26,125,850
Average Annual Kilowatt-Hour Per Customer	5,712	5,461	5,327	5,176	5,161
Average Annual Bill Per Customer	\$ 755	\$ 877	\$ 895	\$ 902	\$ 1,059
Average Revenue Per Kilowatt-Hour Sold	\$ 0.1323	\$ 0.1607	\$ 0.1680	\$ 0.1743	\$ 0.2051
COMMERCIAL AND INDUSTRIAL SALES					
Average Number of Customers	6,319	6,358	6,373	6,398	6,388
Total Kilowatt-Hour Sales	742,080,706	729,977,884	722,420,813	712,231,709	688,715,880
Total Dollar Revenue	\$ 80,294,932	\$ 97,502,022	\$ 101,541,955	\$ 105,104,185	\$ 119,296,069
Average Annual Kilowatt-Hour Per Customer	117,436	114,813	113,356	111,321	107,814
Average Annual Bill Per Customer	\$ 12,707	\$ 15,335	\$ 15,933	\$ 16,428	\$ 18,675
Average Revenue Per Kilowatt-Hour Sold	\$ 0.1082	\$ 0.1336	\$ 0.1406	\$ 0.1476	\$ 0.1732
Water Diversion Compensation	\$ 659,837	\$ 968,892	\$ 1,024,516	\$ 1,154,656	\$ 1,248,071
SALES TO MILITARY					
Total Kilowatt-Hour Sales	160,954,213	145,055,072	146,817,935	147,440,533	144,968,449
Total Dollar Revenue	\$ 11,814,277	\$ 13,422,166	\$ 14,525,488	\$ 15,437,345	\$ 17,452,871
SALES FOR RESALE					
Total Kilowatt-Hour Sales	56,954,000	94,966,698	257,893,000	213,901,000	387,688,000
Total Dollar Revenue	\$ 3,652,081	\$ 7,391,906	\$ 21,890,648	\$ 15,343,153	\$ 23,344,433
UNMETERED STREET LIGHTS					
Street Lighting - Kilowatt-Hour Sale	4,702,030	4,340,094	4,452,480	4,475,018	4,430,339
Street Lighting - Dollar Revenue	\$ 1,348,286	\$ 1,622,449	\$ 1,662,816	\$ 1,684,211	\$ 2,126,462
TOTAL SALES					
Total Kilowatt-Hour Sales	1,104,423,804	1,107,750,818	1,262,389,565	1,205,779,955	1,353,178,007
Total Sales Revenue	\$ 116,249,661	\$ 142,342,479	\$ 162,617,558	\$ 160,983,879	\$ 189,593,756



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MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Net Position
December 31, 2017 and 2016

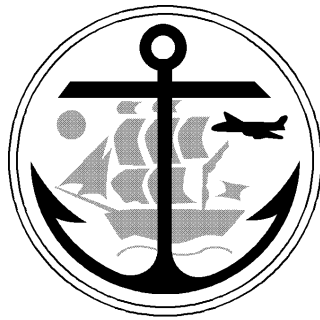
	2017	2016
CURRENT ASSETS		
Equity in General Cash Pool	\$ 34,354,216	\$ 36,343,020
Accrued Interest Receivable	376,435	351,069
Accounts Receivable:		
Utility Customers, Less Allowance for Uncollectibles of \$103,972 in 2017 and \$104,050 in 2016	4,719,454	4,615,361
Other Accounts, Less Allowance for Uncollectibles of \$37,873 in 2017 and \$30,833 in 2016	1,054,199	898,483
Accounts Receivable, Net	5,773,653	5,513,844
Special Assessments Receivable	76,751	73,222
Unbilled Reimbursable Projects	74,723	60,017
Prepays	121,027	144,829
Inventories	1,716,540	1,556,132
Total Current Assets	42,493,345	44,042,133
RESTRICTED ASSETS		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	3,969,587	4,222,552
Cash for Unredeemed Mini Bonds	69,000	105,000
Non-current:		
Customer Deposits	169,339	257,496
Equity in Bond and Grant Capital Acquisition and Construction Pool	482,667	-
Revenue Bond Debt Service Investments	18,880	5,134,352
Total Restricted Assets	4,709,473	9,719,400
NON-CURRENT ASSETS		
Unamortized Cost of Debt Issuance	490,751	702,991
Unbilled Special Assessments	1,496,027	1,410,063
Other	6,516,750	4,350,456
Total Non-Current Assets	8,503,528	6,463,510
WATER PLANT		
Plant in Service, at Cost	847,872,847	830,935,790
Less Accumulated Depreciation	(316,992,552)	(304,066,520)
Net Plant in Service	530,880,295	526,869,270
Plant Acquisition Adjustment Less Amortization of \$2,703,659 in 2017 and \$2,594,365 in 2016	798,285	907,579
Property Held for Future Use	506,623	506,623
Construction Work in Progress	20,682,330	14,733,893
Net Water Plant	552,867,533	543,017,365
Total Assets	608,573,879	603,242,408
DEFERRED OUTFLOWS OF RESOURCES		
Unamortized Loss on Refunded Issues	3,288,658	985,193
Deferred Outflow of Net Pension Liability	1,240,830	4,369,794
Total Deferred Outflows of Resources	4,529,488	5,354,987
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 613,103,367	\$ 608,597,395

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Net Position
December 31, 2017 and 2016

	2017	2016
CURRENT LIABILITIES		
Accounts Payable	\$ 628,818	\$ 701,796
Accrued Payroll Liabilities	1,401,313	792,080
Compensated Absences Payable	982,503	935,365
Accrued Interest Payable	1,900,666	1,600,071
Pollution Remediation Obligation	25,000	15,000
Long-Term Obligations Maturing within One Year	10,133,883	9,260,718
Total Current Liabilities	15,072,183	13,305,030
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Current:		
Capital Acquisition and Construction Accounts Payable	3,969,587	3,076,840
Unredeemed Mini Bonds Payable	69,000	105,000
Unearned Revenue	8,284	-
Non-Current:		
Customer Deposits Payable	169,339	257,496
Total Liabilities Payable from Restricted Assets	4,216,210	3,439,336
NON-CURRENT LIABILITIES		
Net Pension Liability	15,727,387	19,698,145
Compensated Absences Payable	512,290	347,170
Pollution Remediation Obligation	6,500	31,000
Revenue Bonds Payable	108,550,000	106,690,000
Less: Unamortized Discounts	-	(9,386)
Plus: Unamortized Premiums	17,401,928	1,356,788
Net Revenue Bonds Payable	125,951,928	108,037,402
Alaska Drinking Water Loans Payable	82,044,603	82,883,568
Long-Term Loan Payable	11,500,600	28,625,600
Total Non-Current Liabilities	235,743,308	239,622,885
Total Liabilities	255,031,701	256,367,251
DEFERRED INFLOWS OF RESOURCES		
Contributions In Aid of Construction (Net of Amortization)	206,973,016	212,125,041
Deferred Inflow of Net Pension Liability	1,394,494	219,569
Total Deferred Inflows of Resources	208,367,510	212,344,610
NET POSITION		
Net Investment in Capital Assets	124,004,415	107,292,781
Restricted for Debt Service	-	5,134,352
Unrestricted	25,699,741	27,458,401
Total Net Position	149,704,156	139,885,534
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 613,103,367	\$ 608,597,395

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2017 and 2016

	2017	2016
OPERATING REVENUES		
Charges for Sales and Services:		
Residential Sales	\$ 41,178,428	\$ 42,015,251
Commercial Sales	12,203,866	13,161,432
Public Fire Protection	4,763,741	4,763,741
Total Charges for Sales and Services	58,146,035	59,940,424
Other:		
Miscellaneous	1,282,525	1,325,421
Total Operating Revenues	59,428,560	61,265,845
OPERATING EXPENSES		
Operations:		
Source of Supply	2,190,341	2,644,919
Pumping Plant	207,407	207,585
Water Treatment	5,794,299	5,177,673
Transmission and Distribution	7,634,705	7,061,922
Customer Service	2,862,735	2,728,929
Administrative and General	9,078,508	8,128,291
PERS On-behalf and Pension Expense	807,159	3,479,882
Total Operations	28,575,154	29,429,201
Depreciation, Net of Amortization	10,598,544	10,838,760
Total Operating Expenses	39,173,698	40,267,961
Operating Income	20,254,862	20,997,884
NON-OPERATING REVENUES		
Investment Income - Short-term Investments	853,518	690,983
Miscellaneous Non-Operating Revenues	4,615	2,179
Intergovernmental Revenues- PERS On-behalf	474,028	416,209
Amortization of bond premium	158,768	-
Total Non-Operating Revenues	1,490,929	1,109,371
NON-OPERATING EXPENSES		
Interest and Fees on Long-Term Obligations	4,701,368	6,713,786
Allowance for Funds Used During Construction	(1,067,547)	(1,566,014)
Amortization of Bond Discount	-	60,323
Amortization of Debt Expense	312,307	81,034
Miscellaneous Non-Operating Deductions	(6,482)	7,386
Total Non-Operating Expenses	3,939,646	5,296,515
Total Non-Operating Income	(2,448,717)	(4,187,144)
TRANSFERS		
Municipal Service Assessment	(7,991,023)	(7,314,997)
Transfers from Other Funds - Asset Sale to Fleet Services	3,500	-
Total Transfers	(7,987,523)	(7,314,997)
Change in Net Position	9,818,622	9,495,743
Net Position, January 1	139,885,534	130,389,791
Net Position, December 31	149,704,156	139,885,534



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MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 59,085,349	\$ 60,049,231
Payments to Employees	(16,471,584)	(15,714,640)
Payments to Vendors	(8,898,575)	(8,427,654)
Internal Activity - Payments Made from Other Funds	<u>(1,911,502)</u>	<u>(1,860,893)</u>
Net Cash from Operating Activities	<u>31,803,688</u>	<u>34,046,044</u>
CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds - Municipal Service Assessment	(7,991,023)	(7,314,997)
Transfers from Other Funds - Asset Sale to Fleet Services	<u>3,500</u>	<u>-</u>
Net Cash (for) Non-Capital Financing Activities	<u>(7,987,523)</u>	<u>(7,314,997)</u>
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(3,855,000)	(3,710,000)
Interest Payments on Long-Term Obligations	(4,400,773)	(6,607,235)
Acquisition and Construction of Capital Assets	(26,430,863)	(22,698,092)
Capital Contributions - Intergovernmental	-	32,452
Capital Contributions - Customer/Special Assessments	609,626	532,065
Proceeds from Bonds Payable	119,486,177	-
Retirements from Bonds Payable	(109,791,415)	-
Retirements from Bond Redemption Reserved	5,172,950	-
Proceeds from Loan Payable - Other	21,500,000	5,500,000
Retirements From Long Payable - Other	(28,625,000)	-
Proceeds from Alaska Drinking Water Loans	5,859,918	9,998,202
Principal Payments on Alaska Drinking Water Loans	<u>(5,995,718)</u>	<u>(5,531,407)</u>
Net Cash (for) Capital and Related Financing Activities	<u>(26,470,098)</u>	<u>(22,484,015)</u>
CASH FLOWS FROM (FOR) INVESTING ACTIVITIES		
Proceeds from Sale of Investments	(57,478)	(64,926)
Interest Received (Paid)	<u>828,152</u>	<u>588,253</u>
Net Cash from Investing Activities	<u>770,674</u>	<u>523,327</u>
Net Increase (Decrease) in Cash	(1,883,259)	4,770,359
Cash, January 1	<u>40,928,068</u>	<u>36,157,709</u>
Cash, December 31	<u>\$ 39,044,809</u>	<u>\$ 40,928,068</u>
CASH AND CASH EQUIVALENTS		
Equity in General Cash Pool	\$ 34,354,216	\$ 36,343,020
Equity in Bond and Grant Capital Acquisition and Construction Pool	4,452,254	4,222,552
Customer Deposits	169,339	257,496
Mini Bond Transfer	<u>69,000</u>	<u>105,000</u>
Cash and Cash Equivalents, December 31	<u>\$ 39,044,809</u>	<u>\$ 40,928,068</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES		
Operating Income	\$ 20,254,862	\$ 20,997,884
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation and Amortization	10,598,544	10,838,760
PERS Relief- Noncash Expenses	474,028	416,209
Miscellaneous Non-Operating Revenues	14,597	(5,207)
Miscellaneous Non-Operating Expenses	(3,500)	-
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable and Other Receivables	(263,338)	(927,212)
Unbilled Reimbursable Projects	(14,706)	(11,043)
Inventories	(160,408)	146,245
Customer Deposits Payable	(88,157)	(65,608)
Prepaid Items	23,802	(17,625)
Unbilled Special Assessments and Other	(71,464)	290,314
Deferred Outflows of Resources Related to Pensions	3,128,964	(2,575,366)
Accounts Payable and Other Liabilities	(72,978)	(1,118,556)
Accrued Payroll Liabilities	609,233	57,844
Compensated Absences Payable	212,258	86,657
Net Pension Liability	(3,970,758)	6,097,520
Pollution Remediation Obligation	(14,500)	(42,500)
Mini Bond Transfers	(36,000)	(80,000)
Unearned Revenue	8,284	-
Deferred Inflows of Resources Related to Pensions	1,174,925	(42,272)
Net Cash from Operating Activities	<u>31,803,688</u>	<u>34,046,044</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributed Capital - Private Development	1,228,886	2,237,380
Capital Purchases on Account, Net	1,414,998	100,796
Total Non-Cash Investing, Capital and Financing Activities	<u>\$ 2,643,884</u>	<u>\$ 2,338,176</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2017

REVENUE:	Estimated	Actual	Variance With Final Budget
Charges for Services	\$ 59,700,000	\$ 58,146,035	\$ (1,553,965)
Miscellaneous Revenue	1,188,000	1,282,525	94,525
Total Operating Revenue	60,888,000	59,428,560	(1,459,440)
Investment Income	610,000	853,518	243,518
Amortization of Bond Premium	-	158,768	158,768
Other Income	150,000	478,643	328,643
Total Nonoperating Revenue	760,000	1,490,929	730,929
Transfers from Other Funds	-	3,500	3,500
TOTAL	\$ 61,648,000	\$ 60,922,989	\$ (725,011)

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2017

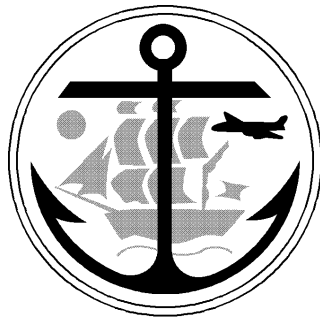
EXPENSES:	Authorizations	Actual	Variance With Final Budget
Operating Expenses:			
Labor			
Labor and Benefits	\$ 16,420,727	\$ 15,618,969	\$ 801,758
Overtime	453,000	842,989	(389,989)
Total Labor	16,873,727	16,461,958	411,769
Non Labor			
Non Labor	9,141,716	10,139,542	(997,826)
Travel	82,500	63,265	19,235
Transfers (MUSA and gross receipts)	7,991,023	7,991,023	-
Depreciation and Amortization	11,510,000	10,598,544	911,456
Total Non Labor	28,725,239	28,792,374	(67,135)
Total Direct Costs	45,598,966	45,254,332	344,634
Charges from Other Departments	2,140,605	1,910,389	230,216
Total Operating Expenses	47,739,571	47,164,721	574,850
Non Operating Expenses:			
Interest on Bonded Debt	6,097,000	2,836,933	3,260,067
Amortization of Debt Expense	345,000	312,307	32,693
Other Interest Expense	1,678,000	1,864,435	(186,435)
Interest During Construction	(930,000)	(1,067,547)	137,547
Miscellaneous Expense	-	(9,982)	9,982
Total Non Operating Expenses	7,190,000	3,936,146	3,253,854
TOTAL	54,929,571	51,100,867	3,828,704
Increase (Decrease) in Net Position	\$ 6,718,429	\$ 9,822,122	\$ (4,553,715)
Appropriations:			
Total Expenses	\$ 54,929,571	\$ 51,100,867	\$ 3,828,704
Less: Non Cash Items not Appropriated			
Depreciation and Amortization	11,510,000	10,598,544	911,456
Amortization of Debt Expense	345,000	312,307	32,693
Interest During Construction	(930,000)	(1,067,547)	137,547
PERS On-behalf Expense	-	474,028	(474,028)
PERS Pension Expense	-	333,131	(333,131)
Total Non Cash	10,925,000	10,650,463	274,537
Total Appropriated Expenses	\$ 44,004,571	\$ 40,450,404	\$ 3,554,167

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Detail Schedule of Water Plant, Depreciation and Amortization
For the Year Ended December 31, 2017
(In Thousands)

	Water Plant				Accumulated Depreciation and Amortization				Net Book Value of Plant
	Balance	Additions	Retirements	Balance	Balance	Additions	Retirements	Balance	
	1/1/17			12/31/17	1/1/17			12/31/17	
WATER PLANT IN SERVICE									
Tangible Plant:									
Land and Land Rights	\$ 6,123	\$ -	\$ -	\$ 6,123	\$ -	\$ -	\$ -	-	\$ 6,123
Source of Supply	43,243	63	-	43,306	24,764	899	-	25,663	17,643
Pumping Plant	16,449	851	-	17,300	5,127	490	-	5,617	11,683
Water Treatment Plant	95,749	186	-	95,935	41,299	1,971	63	43,207	52,728
Transmission Plant	609,320	18,226	2,312	625,234	203,205	10,138	2,375	210,968	414,266
General Plant	55,456	2,014	2,089	55,381	26,953	3,373	1,960	28,366	27,015
Total Tangible Plant	826,340	21,340	4,401	843,279	301,348	16,871	4,398	313,821	529,458
Intangible Plant	4,595	-	-	4,595	2,718	455	-	3,173	1,422
Total Water Plant in Service	830,935	21,340	4,401	847,874	304,066	17,326	4,398	316,994	530,880
Acquisition Adjustment	3,502	-	-	3,502	2,595	109	-	2,704	798
Property Held for Future Use	507	-	-	507	-	-	-	-	507
Construction Work in Progress	14,734	28,742	22,794	20,682	-	-	-	-	20,682
TOTAL WATER PLANT	\$ 849,678	\$ 50,082	\$ 27,195	\$ 872,565	\$ 306,661	\$ 17,435	\$ 4,398	\$ 319,698	\$ 552,867

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Average Number of Customers	55,557	55,854	56,155	56,294	56,431
Revenue from Customer Sales	\$ 57,971,202	\$ 60,119,718	\$ 60,706,221	\$ 60,764,717	\$ 58,862,661
Average Revenue per Customer	\$ 1,043	\$ 1,076	\$ 1,081	\$ 1,079	\$ 1,043



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MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Net Position
December 31, 2017 and 2016

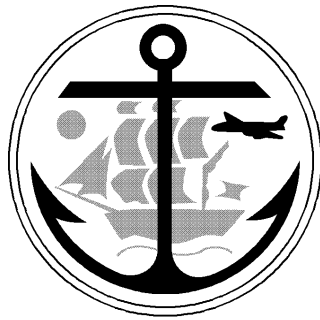
	2017	2016
CURRENT ASSETS		
Cash	\$ 2,200	\$ 1,700
Equity in General Cash Pool	29,132,449	29,455,979
Accrued Interest Receivable	30,646	27,756
Accounts Receivable:		
Utility Customers, Less Allowance for Uncollectibles of \$209,980 in 2017 and \$116,287 in 2016	4,966,664	4,447,419
Other Accounts, Less Allowance for Uncollectibles of \$31,691 in 2017 and \$39,407 in 2016	549,432	414,435
Accounts Receivable, Net	5,516,096	4,861,854
Special Assessments Receivable	80,337	88,399
Unbilled Reimbursable Projects	16,200	6,837
Prepaid Items	107,193	138,960
Inventories	528,382	498,823
Total Current Assets	35,413,503	35,080,308
RESTRICTED ASSETS		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	3,139,387	1,792,062
Non-Current:		
Customer Deposits	239,407	266,623
Revenue Bond Debt Service Investments	11,337	-
Total Restricted Assets	3,390,131	2,058,685
NON-CURRENT ASSETS		
Current:		
Unamortized Cost of Debt Issuance	309,818	529,223
Unbilled Special Assessments	1,680,228	1,835,453
Other	8,547,625	7,224,114
Total Non-Current Assets	10,537,671	9,588,790
WASTEWATER PLANT		
Plant in Service, at Cost	670,080,285	660,014,100
Less: Accumulated Depreciation	(280,164,371)	(267,907,246)
Net Plant in Service	389,915,914	392,106,854
Property Held for Future Use	1,379,931	1,379,931
Construction Work in Progress	18,228,601	13,698,000
Net Wastewater Plant	409,524,446	407,184,785
Total Assets	458,865,751	453,912,568
DEFERRED OUTFLOWS OF RESOURCES		
Unamortized Loss on Refunded Issues	1,472,162	-
Deferred Outflow of Net Pension Liability	1,084,365	4,213,328
Total Deferred Outflows of Resources	2,556,527	4,213,328
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 461,422,278	\$ 458,125,896

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Net Position
December 31, 2017 and 2016

	2017	2016
CURRENT LIABILITIES		
Accounts Payable	\$ 693,578	\$ 707,516
Accrued Payroll Liabilities	512,480	802,291
Compensated Absences Payable	899,356	896,845
Accrued Interest Payable	1,346,630	1,197,657
Pollution Remediation Obligation	65,000	55,000
Long-Term Obligations Maturing within One Year	8,138,338	6,264,760
Total Current Liabilities	11,655,382	9,924,069
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Current:		
Capital Acquisition and Construction Accounts Payable	3,139,387	1,086,688
Non-Current:		
Customer Deposits Payable	239,407	266,623
Total Liabilities Payable from Restricted Assets	3,378,794	1,353,311
NON-CURRENT LIABILITIES		
Net Pension Liability	15,022,071	18,992,829
Compensated Absences Payable	501,051	334,740
Pollution Remediation Obligation	737,750	575,750
Revenue Bonds Payable	82,330,000	60,675,000
Less: Unamortized Discounts	-	(33,043)
Plus: Unamortized Premiums	12,521,287	445,878
Net Revenue Bonds Payable	94,851,287	61,087,835
Alaska Clean Water Loans Payable	66,316,013	69,844,102
Long-Term Loan Payable	4,500,000	36,651,000
Total Non-Current Liabilities	181,928,172	187,486,256
Total Liabilities	196,962,348	198,763,636
DEFERRED INFLOWS OF RESOURCES		
Contributions in Aid of Construction (Net of Amortization)	167,407,951	173,098,656
Deferred Inflow of Net Pension Liability	1,386,633	211,707
Total Deferred Inflows of Resources	168,794,584	173,310,363
NET POSITION		
Net Investment in Capital Assets	72,922,406	62,030,494
Unrestricted	22,742,940	24,021,403
Total Net Position	95,665,346	86,051,897
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 461,422,278	\$ 458,125,896

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES		
Charges for Sales and Services:		
Residential Sales	\$ 40,649,342	\$ 37,893,050
Commercial Sales	11,903,825	11,452,312
Public Authorities	2,047,675	1,689,185
Total Charges for Sales and Services	<u>54,600,842</u>	<u>51,034,547</u>
Other:		
Miscellaneous	929,903	966,107
Total Operating Revenues	<u>55,530,745</u>	<u>52,000,654</u>
OPERATING EXPENSES		
Operations:		
Collection System	3,593,106	3,688,007
Pumping Plant	1,089,555	1,058,299
Treatment	12,777,409	12,298,174
Customer Service	2,573,136	2,218,552
Administrative and General	9,080,870	6,869,424
PERS On-behalf and Pension Expense	807,159	3,814,464
Total Operations	<u>29,921,235</u>	<u>29,946,920</u>
Depreciation and Amortization	<u>8,577,317</u>	<u>8,750,021</u>
Total Operating Expenses	<u>38,498,552</u>	<u>38,696,941</u>
 Operating Income	 17,032,193	 13,303,713
NON-OPERATING REVENUES		
Investment Income - Short-Term Investments	680,911	494,810
Intergovernmental Revenue- PERS On-behalf	474,028	401,308
Amortization of bond premium/discount	23,609	24,448
Miscellaneous Non-Operating Revenues	64,297	9,107
Total Non-Operating Revenues	<u>1,242,845</u>	<u>929,673</u>
NON-OPERATING EXPENSES		
Interest and Fees on Long-Term Obligations	3,517,564	4,497,660
Allowance for Funds Used During Construction	(929,637)	(620,094)
Amortization of Debt Expense	41,104	49,896
Miscellaneous Income Deductions	(7,596)	1,414
Total Non-Operating Expenses	<u>2,621,435</u>	<u>3,928,876</u>
 Total Non-Operating Income (Loss)	 (1,378,590)	 (2,999,203)
TRANSFERS		
Municipal Service Assessment	(6,003,654)	(5,704,269)
Transfer to Other Funds-Asset Purchase from Fleet Services	(40,000)	-
Transfer from Other Funds-Asset Sale to Fleet Services	3,500	-
Total Transfers	<u>(6,040,154)</u>	<u>(5,704,269)</u>
 Change in Net Position	 9,613,449	 4,600,241
Net Position, January 1	86,051,897	81,451,656
Net Position, December 31	<u>\$ 95,665,346</u>	<u>\$ 86,051,897</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 54,857,349	\$ 50,658,730
Payments to Employees	(17,611,535)	(16,054,393)
Payments to Vendors	(9,519,548)	(10,858,514)
Internal Activity - Payments Made to Other Funds	(1,897,957)	(4,438,322)
Net Cash from Operating Activities	<u>25,828,309</u>	<u>19,307,501</u>
CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds - Municipal Service Assessment	(6,003,654)	(5,704,269)
Transfers from Other Funds - Asset Sale to Fleet Svices	3,500	-
Transfers to Other Funds - Asset Sale from Fleet Services	(40,000)	-
Net Cash for Non-Capital Financing Activities	<u>(6,040,154)</u>	<u>(5,704,269)</u>
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(840,000)	(800,000)
Interest Payments and Fees on Long-Term Obligations	(3,368,591)	(4,407,729)
Acquisition and Construction of Capital Assets	(15,105,485)	(15,066,412)
Capital Contributions - Intergovernmental	-	345,151
Capital Contributions - Customer/Special Assessments	328,627	574,187
Proceeds From Bonds Payable	77,106,469	-
Retirements From Bonds Payable	(62,048,269)	-
Proceeds from Long-term Loan Payable	24,500,000	4,000,000
Retirements From Long-term Loan Payable	(36,651,000)	-
Proceeds from Alaska Clean Water Loans	2,180,299	8,815,244
Principal Payments on Alaska Clean Water Loans	(5,559,810)	(5,094,889)
Net Cash for Capital and Related Financing Activities	<u>(19,457,760)</u>	<u>(11,634,448)</u>
CASH FLOWS FROM (FOR) INVESTING ACTIVITIES		
Proceeds from Investments	(11,337)	-
Interest Received (Paid)	678,021	492,902
Net Cash from Investing Activities	<u>666,684</u>	<u>492,902</u>
Net Increase in Cash	997,079	2,461,686
Cash, January 1	31,516,364	29,054,678
Cash, December 31	<u>\$ 32,513,443</u>	<u>\$ 31,516,364</u>
CASH AND CASH EQUIVALENTS		
Cash	\$ 2,200	\$ 1,700
Equity in General Cash Pool	29,132,449	29,455,979
Equity in Bond and Grant Capital Acquisition and Construction Pool	3,139,387	1,792,062
Customer Deposits	239,407	266,623
Cash and Cash Equivalents, December 31	<u>\$ 32,513,443</u>	<u>\$ 31,516,364</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES		
Operating Income	\$ 17,032,193	\$ 13,303,713
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation and Amortization	8,577,317	8,750,021
PERS Relief- Noncash Expense	474,028	401,308
Miscellaneous Non-Operating Revenues	71,893	7,693
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable and Other Receivables	(646,180)	(1,764,757)
Unbilled Reimbursable Projects	(9,363)	4,202
Inventories	(29,559)	(43,005)
Customer Deposits Payable	(27,216)	(1,880,077)
Prepays	31,767	(9,597)
Unbilled Special Assessments and Other Non-Current Assets	(16,775)	(1,566,667)
Deferred Outflows of Resources Related to Pensions	3,128,963	(2,322,645)
Accounts Payable and Other Liabilities	(13,938)	(508,630)
Accrued Payroll Liabilities	(289,811)	37,165
Compensated Absences Payable	168,822	83,555
Pollution Remediation Obligation	172,000	216,750
Net Pension Liability	(3,970,758)	4,662,651
Deferred Inflows of Resources Related to Pensions	1,174,926	(64,179)
Net Cash from Operating Activities	<u>25,828,309</u>	<u>19,307,501</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributed Capital - Private Development	388,366	3,800,266
Capital Purchases on Account, Net	2,052,699	353,855
Total Non-Cash Investing, Capital and Financing Activities	<u>\$ 2,441,065</u>	<u>\$ 4,154,121</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2017

REVENUE:	Estimated	Actual	Variance With Final Budget
Charges for Services	\$ 55,300,000	\$ 54,600,842	\$ (699,158)
Miscellaneous Revenue	970,000	929,903	(40,097)
Total Operating Revenue	56,270,000	55,530,745	(739,255)
Investment Income	480,000	680,911	200,911
Amortization of Bond Premium	-	23,609	23,609
Other Income	15,000	498,325	483,325
Total Nonoperating Revenue	495,000	1,202,845	707,845
Transfers from Other Funds	-	3,500	3,500
TOTAL	\$ 56,765,000	\$ 56,737,090	\$ (27,910)

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2017

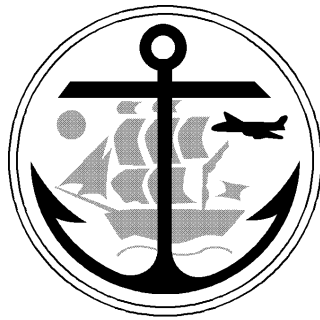
EXPENSES:	Authorizations	Actual	Variance With Final Budget
Operating Expenses:			
Labor			
Labor and Benefits	\$ 16,817,090	\$ 15,605,145	\$ 1,211,945
Overtime	419,500	621,555	(202,055)
Total Labor	17,236,590	16,226,700	1,009,890
Non Labor			
Non Labor	11,559,030	11,735,011	(175,981)
Travel	82,500	63,338	19,162
Transfers (MUSA and gross receipts)	6,003,654	6,003,654	-
Depreciation and Amortization	9,650,000	8,577,317	1,072,683
Total Non Labor	27,295,184	26,379,320	915,864
Total Direct Costs	44,531,774	42,606,020	1,925,754
Charges from Other Departments	2,123,003	1,896,186	226,817
Total Operating Expenses	46,654,777	44,502,206	2,152,571
Non Operating Expenses:			
Interest on Bonded Debt	4,024,000	1,759,099	2,264,901
Amortization of Debt Expense	62,000	41,104	20,896
Other Interest Expense	1,604,000	1,758,465	(154,465)
Interest During Construction	(510,000)	(929,637)	419,637
Miscellaneous Expense	-	(11,096)	11,096
Transfers to Other Funds	-	3,500	(3,500)
Total Non Operating Expenses	5,180,000	2,621,435	2,558,565
TOTAL	51,834,777	47,123,641	4,711,136
Increase (Decrease) in Net Position	\$ 4,930,223	\$ 9,613,449	\$ (4,739,046)
Appropriations:			
Total Expenses	\$ 51,834,777	\$ 47,120,141	\$ 4,714,636
Less: Non Cash Items not Appropriated			
Depreciation and Amortization	9,650,000	8,577,317	1,072,683
Amortization of Debt Expense	62000	41,104	20,896
Interest During Construction	(510,000)	(929,637)	419,637
PERS On-behalf Expense	-	474,028	(474,028)
PERS Pension Expense	-	333,131	(333,131)
Total Non Cash	9,202,000	8,495,943	706,057
Total Appropriated Expenses	\$ 42,632,777	\$ 38,624,198	\$ 4,008,579

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Detail Schedule of Wastewater Plant, Depreciation and Amortization
December 31, 2017
(In Thousands)

	Wastewater Plant				Accumulated Depreciation and Amortization				Net Book Value of Plant
	Balance 1/1/17	Additions	Retirements	Balance 12/31/17	Balance 1/1/17	Additions	Retirements	Balance 12/31/17	
WASTEWATER PLANT IN SERVICE									
Tangible Plant:									
Land and Land Rights	\$ 4,203	\$ -	\$ -	\$ 4,203	\$ -	\$ -	\$ -	\$ -	\$ 4,203
Wastewater Collection Plant	402,426	5,054	30	407,450	172,312	6,847	51	179,108	228,342
Wastewater Pumping	17,381	1,335	44	18,672	5,224	323	44	5,503	13,169
Treatment and Disposal Plant	167,864	3,784	71	171,577	61,211	3,735	244	64,702	106,875
General Plant	62,263	2,311	2,234	62,340	26,520	3,234	2,114	27,640	34,700
Total Tangible Plant	654,137	12,484	2,379	664,242	265,267	14,139	2,453	276,953	387,289
Intangible Plant	5,877	(39)	-	5,838	2,640	572	-	3,212	2,626
Total Wastewater Plant in Service	660,014	12,445	2,379	670,080	267,907	14,711	2,453	280,165	389,915
Property Held for Future Use	1,380	-	-	1,380	-	-	-	-	1,380
Construction Work in Progress	13,698	18,095	13,564	18,229	-	-	-	-	18,229
TOTAL WASTEWATER PLANT	\$ 675,092	\$ 30,540	\$ 15,943	\$ 689,689	\$ 267,907	\$ 14,711	\$ 2,453	\$ 280,165	\$ 409,524

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Annual Operating Revenue Relationships
For the Years Ended December 31, 2017

	2013	2014	2015	2016	2017
Average Number of Customers	56,432	56,711	56,997	57,163	57,273
Revenue from Customer Sales	\$ 48,681,220	\$ 50,975,326	\$ 50,807,147	\$ 51,524,954	\$ 55,022,652
Average Revenue per Customer	\$ 863	\$ 899	\$ 891	\$ 901	\$ 961



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MUNICIPALITY OF ANCHORAGE, ALASKA
 Refuse Utility Fund
 Comparative Statements of Net Position
 December 31, 2017 and 2016

	2017	2016
CURRENT ASSETS		
Cash	\$ 1,000	\$ 700
Equity in General Cash Pool	6,533,678	8,177,115
Capital Acquisition and Construction Accounts	4,239,758	1,453,797
Accounts Receivable, Net	899,252	1,147,762
Accrued Interest Receivable	283,839	171,063
Prepaid Items and Deposits	219	367
Total Current Assets	11,957,746	10,950,804
NON-CURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	15,248,879	14,283,939
Less: Accumulated Depreciation	(10,669,553)	(10,762,958)
Net Capital Assets	4,579,326	3,520,981
Construction Work in Progress	340,376	234,213
Total Non-Current Assets	4,919,702	3,755,194
Total Assets	16,877,448	14,705,998
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow of Net Pension Liability	171,781	617,640
Total Deferred Outflows of Resources	171,781	617,640
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	17,049,229	15,323,638
CURRENT LIABILITIES		
Accounts Payable	139,713	175,566
Accrued Payroll Liabilities	148,270	92,706
Compensated Absences Payable	154,149	152,968
Capital Acquisition and Construction Accounts and Retainages Payable	876,991	149,715
Unearned Revenue	199,350	197,113
Total Current Liabilities	1,518,473	768,068
NON-CURRENT LIABILITIES		
Net Pension Liability	2,218,385	2,784,195
Total Non-Current Liabilities	2,218,385	2,784,195
Total Liabilities	3,736,858	3,552,263
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflow of Net Pension Liability	198,455	31,035
Total Deferred Inflows of Resources	198,455	31,035
NET POSITION		
Net Investment in Capital Assets	4,919,702	3,755,194
Unrestricted	8,194,214	7,985,146
Total Net Position	13,113,916	11,740,340
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 17,049,229	\$ 15,323,638

MUNICIPALITY OF ANCHORAGE, ALASKA
 Refuse Utility Fund
 Comparative Statements of Revenues, Expenses, and Changes in Net Position
 For the Years Ended December 31, 2017 and 2016

	2017	2016
OPERATING REVENUES		
Charges for Services:		
Refuse Collection Charges	\$ 10,481,199	\$ 10,587,626
Container Rental Charges	468,955	474,691
Total Charges for Services	10,950,154	11,062,317
Other Revenue	97,674	50,270
Total Operating Revenues	11,047,828	11,112,587
OPERATING EXPENSES		
Personnel Services	3,127,375	2,999,286
PERS On-behalf and Pension Expenses	115,015	583,480
Supplies	283,380	424,855
Other Services and Charges	2,927,540	3,506,364
Charges from Other Departments	1,950,027	1,435,300
Depreciation	969,982	958,156
Total Operating Expenses	9,373,319	9,907,441
Operating Income	1,674,509	1,205,146
NON-OPERATING REVENUES		
Intergovernmental Revenues- PERS On-behalf	67,546	59,168
Investment Income	242,288	215,240
Gain (Loss) on Disposal of Capital Assets	-	(37,968)
Total Non-Operating Revenues	309,834	236,440
Income Before Transfers	1,984,343	1,441,586
TRANSFERS		
Municipal Service Assessment	(55,139)	(39,785)
Dividend	(555,628)	(500,000)
Total Transfers	(610,767)	(539,785)
Change in Net Position	1,373,576	901,801
Net Position, January 1	11,740,340	10,838,539
Net Position, December 31	\$ 13,113,916	\$ 11,740,340

MUNICIPALITY OF ANCHORAGE
Refuse Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2017 and 2016

	2017	2016
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ 11,298,575	\$ 11,034,016
Payments to Employees	(3,070,630)	(2,984,904)
Payments to Vendors	(3,246,625)	(3,866,928)
Payments for Interfund Services Used	(1,950,027)	(1,435,300)
Net Cash from Operating Activities	3,031,293	2,746,884
CASH FLOWS (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds	(610,767)	(539,785)
Net Cash for Non-Capital Financing Activities	(610,767)	(539,785)
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(1,407,214)	(1,713,861)
Proceeds from Disposition of Capital Assets	-	57,683
Net Cash for Capital and Related Financing Activities	(1,407,214)	(1,656,178)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	129,512	151,046
Net Cash from Investing Activities	129,512	151,046
Net Increase in Cash	1,142,824	701,967
Cash, January 1	9,631,612	8,929,645
Cash, December 31	\$ 10,774,436	\$ 9,631,612
CASH AND CASH EQUIVALENTS		
Cash	\$ 1,000	\$ 700
Cash in Central Treasury	6,533,678	8,177,115
Capital Acquisition and Construction Accounts	4,239,758	1,453,797
Cash and Cash Equivalents, December 31	\$ 10,774,436	\$ 9,631,612
RECONCILIATION OF OPERATING INCOME TO CASH FROM OPERATING ACTIVITIES:		
Operating Income	\$ 1,674,509	\$ 1,205,146
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation	969,982	958,156
PERS Relief- Noncash Expense	67,546	59,168
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	248,510	(91,995)
Prepaid Items and Deposits	148	17
Deferred Outflows of Resources Related to Pensions	445,859	(368,836)
Accounts Payable	(35,853)	64,274
Undistributed Cash	-	(55)
Compensated Absences Payable	2,237	13,479
Unearned Revenue	1,181	8,615
Accrued Payroll Liabilities	55,564	5,767
Net Pension Liability	(565,810)	898,418
Deferred Inflows of Resources Related to Pensions	167,420	(5,270)
Net Cash from Operating Activities	3,031,293	2,746,884
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	-	149,715
Total Noncash Investing, Capital, and Financing Activities	\$ -	\$ 149,715

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2017

REVENUES:	Estimated	Actual	Variance With Final Budget
Refuse Collection Charges	10,668,500	\$ 10,481,199	\$ (187,301)
Container Rental Charges	470,000	468,955	(1,045)
Investment Income	82,000	242,288	160,288
Intergovernmental Revenue- PERS On-behalf	-	67,546	67,546
Other Revenue	50,000	97,674	47,674
TOTAL	<u>\$ 11,270,500</u>	<u>\$ 11,357,662</u>	<u>\$ 87,162</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2016

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 3,245,745	\$ 3,127,375	\$ 118,370
PERS On-behalf and Pension Expenses	-	115,015	(115,015)
Supplies	507,900	283,380	224,520
Municipal Service Assessment	40,927	55,139	(14,212)
Other Services and Charges	3,189,720	2,927,540	262,180
Charges from Other Departments	2,136,115	1,950,027	186,088
Depreciation	1,004,500	969,982	34,518
Transfers to Other Funds	570,000	555,628	14,372
TOTAL	<u>\$ 10,694,907</u>	<u>\$ 9,984,086</u>	<u>\$ 710,821</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Refuse Plant and Depreciation
December 31, 2017
(In Thousands)

	Plant				Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/17	Additions	Retirements	Balance 12/31/17	Balance 1/1/17	Additions	Retirements	Balance 12/31/17	
CAPITAL ASSETS									
Buildings	\$ 3,082	\$ -	\$ -	\$ 3,082	\$ 2,987	\$ 94	\$ -	\$ 3,081	\$ 1
Building Improvements	258	-	-	258	211	11	-	222	36
Vehicles	7,241	1,616	918	7,939	5,282	508	918	4,872	3,067
Machinery and Equipment	3,185	368	144	3,409	2,033	292	144	2,181	1,228
Computer Hardware	362	44	-	406	102	60	-	162	244
Computer Software	47	-	-	47	39	5	-	44	3
Office Equipment	109	-	1	108	109	-	1	108	-
Total Capital Assets	14,284	2,028	1,063	15,249	10,763	970	1,063	10,670	4,579
Construction Work in Progress	234	2,129	2,023	340	-	-	-	-	340
TOTAL	\$ 14,518	\$ 4,157	\$ 3,086	\$ 15,589	\$ 10,763	\$ 970	\$ 1,063	\$ 10,670	\$ 4,919

MUNICIPALITY OF ANCHORAGE, ALASKA
 Refuse Utility Fund
 Comparative Annual Operating Revenue Relationships
 For the Years Ended December 31, 2017

	2013	2014	2015	2016	2017
Average Number of Customers	11,849	11,829	11,809	12,872	12,382
Revenue From Customer Sales	\$ 8,726,816	\$ 10,707,829	\$ 10,948,577	\$ 10,950,153	\$ 10,950,154
Average Revenue Per Customer	\$ 737	\$ 905	\$ 927	\$ 851	\$ 884

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Net Position
December 31, 2017 and 2016

	2017	2016
CURRENT ASSETS		
Cash	\$ 2,475	\$ 2,775
Equity in General Cash Pool	2,727,996	8,153,254
Equity in Bond and Grant Capital Acquisition and Construction Pool	7,741,709	1,898,482
Accounts Receivable, Net	2,126,766	783,844
Prepaid Items and Deposits	6,837	3,439
Total Current Assets	12,605,783	10,841,794
NON-CURRENT ASSETS		
Restricted Assets:		
Landfill Post Closure Cash Reserve	33,101,770	32,408,184
Capital Assets:		
Capital Assets, at Cost	124,580,160	123,645,792
Less: Accumulated Depreciation	(59,873,211)	(57,321,138)
Net Capital Assets	64,706,949	66,324,654
Construction Work in Progress	430,189	184,153
Total Non-Current Assets	98,238,908	98,916,991
Total Assets	110,844,691	109,758,785
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow of Net Pension Liability	246,583	623,880
Total Deferred Outflows of Resources	246,583	623,880
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	111,091,274	110,382,665
CURRENT LIABILITIES		
Accounts Payable	734,501	639,684
Compensated Absences Payable	555,985	557,385
Accrued Payroll Liabilities	341,398	389,032
Accrued Interest Payable	92,575	84,983
Long-Term Obligations Maturing Within One Year	1,486,613	1,486,613
Unearned Revenue and Deposits	12,772	9,807
Capital Acquisition and Construction Accounts and Retainages Payable	935,745	2,054
Total Current Liabilities	4,159,589	3,169,558
NON-CURRENT LIABILITIES		
Net Pension Liability	2,333,523	2,812,326
Alaska Clean Water Loan Payable	12,769,273	14,255,886
Future Landfill Closure Costs	32,897,332	32,408,184
Total Non-Current Liabilities	48,000,128	49,476,396
Total Liabilities	52,159,717	52,645,954
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Net Pension Liability	173,024	31,348
Total Deferred Inflows of Resources	173,024	31,348
NET POSITION		
Net Investment in Capital Assets	50,881,252	50,766,308
Restricted for Post Closure Care	204,438	-
Unrestricted	7,672,843	6,939,055
Total Net Position	58,758,533	57,705,363
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESEOURCES AND NET POSITION	\$ 111,091,274	\$ 110,382,665

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES		
Charges for Services:		
Landfill Fees	\$ 19,087,627	\$ 19,467,740
Hazardous Waste Fees	274,869	752,825
Community Recycling Surcharge	584,446	700,162
Total Charges for Services	<u>19,946,942</u>	<u>20,920,727</u>
Other Revenue	2,948,872	1,957,938
Total Operating Revenues	<u>22,895,814</u>	<u>22,878,665</u>
OPERATING EXPENSES		
Personnel Services	8,439,969	8,199,024
PERS On-behalf and Pension Expenses	97,330	351,300
Supplies	1,144,580	1,096,397
Other Services and Charges	5,165,879	3,863,829
Amortization of Landfill Closure Costs	489,148	1,307,255
Charges to Other Departments	832,337	433,307
Depreciation	4,249,968	4,271,662
Total Operating Expenses	<u>20,419,211</u>	<u>19,522,774</u>
Operating Income	2,476,603	3,355,891
NON-OPERATING REVENUES (EXPENSES)		
Investment Income	927,702	701,370
Gain/Loss on Disposal of Capital Assets	216,338	19,672
Intergovernmental Revenue- PERS On-behalf	57,160	59,508
Interest Expense	(243,729)	(258,033)
Total Non-Operating Revenues (Expenses)	<u>957,471</u>	<u>522,517</u>
Income Before Transfers	3,434,074	3,878,408
TRANSFERS		
Municipal Service Assessment	(1,155,471)	(1,105,279)
Dividend	(1,143,933)	-
Transfers to Other Funds	(81,500)	-
Total Transfers	<u>(2,380,904)</u>	<u>(1,105,279)</u>
Change in Net Position	1,053,170	2,773,129
Net Position, January 1	57,705,363	54,932,234
Net Position, December 31	<u>\$ 58,758,533</u>	<u>\$ 57,705,363</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2017 and 2016

	2017	2016
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ 21,555,857	\$ 23,584,015
Payments to Employees	(8,489,003)	(8,205,315)
Payments to Vendors	(6,219,040)	(4,642,806)
Payments for Interfund Services Used	(832,337)	(433,307)
Net Cash from Operating Activities	6,015,477	10,302,587
CASH FLOWS (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds	(2,380,904)	(1,105,279)
Net Cash for Non-Capital Financing Activities	(2,380,904)	(1,105,279)
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from Alaska Clean Water Loans	-	-
Principal Payments on Long-Term Obligations	(1,486,613)	(2,044,410)
Interest Payments on Long-Term Obligations	(236,137)	(266,312)
Acquisition and Construction of Capital Assets	(2,141,508)	(2,831,963)
Landfill Post Closure Cash Reserve	(693,586)	(1,307,255)
Proceeds from Disposition of Capital Assets	413,238	210,499
Net Cash for Capital and Related Financing Activities	(4,144,606)	(6,239,441)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	927,702	701,370
Net Cash from Investing Activities	927,702	701,370
Net Increase in Cash	417,669	3,659,237
Cash, January 1	10,054,511	6,395,274
Cash, December 31	\$ 10,472,180	\$ 10,054,511
CASH AND CASH EQUIVALENTS		
Cash	\$ 2,475	\$ 2,775
Cash in Central Treasury	2,727,996	8,153,254
Capital Acquisition and Construction Accounts	7,741,709	1,898,482
Cash and Cash Equivalents, December 31	\$ 10,472,180	\$ 10,054,511
RECONCILIATION OF OPERATING INCOME TO CASH FROM OPERATING ACTIVITIES:		
Operating Income	\$ 2,476,603	\$ 3,355,891
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation	4,249,968	4,271,662
Amortization of Landfill Closure Costs	489,148	1,307,255
PERS Relief- Noncash Expense	57,160	59,508
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities		
Which Increase (Decrease) Cash:		
Accounts Receivable	(1,342,922)	851,177
Prepaid Items and Deposits	(3,398)	208
Inventories	-	64,921
Deferred Outflows of Resources Related to Pensions	377,297	(337,200)
Accounts Payable	94,817	252,291
Compensated Absences Payable	(1,400)	48,060
Accrued Payroll Liabilities	(47,634)	(54,351)
Unearned Revenue	2,965	(145,827)
Net Pension Liability	(478,803)	639,476
Deferred Inflows of Resources Related to Pensions	141,676	(10,484)
Net Cash from Operating Activities	6,015,477	10,302,587
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	935,745	2,054
Total Noncash Investing, Capital, and Financing Activities	\$ 935,745	\$ 2,054

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2017

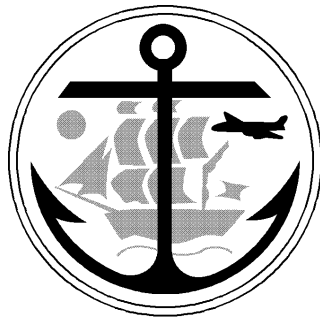
REVENUES:	Estimated	Actual	Variance With Final Budget
Landfill Fees	\$ 19,220,405	\$ 19,087,627	\$ (132,778)
Hazardous Waste Fees	400,000	274,869	(125,131)
Community Recycle Surcharge	565,000	584,446	19,446
Other Operating Revenue	2,018,000	2,948,872	930,872
Investment Income	522,675	927,702	405,027
Intergovernmental Revenue- PERS On-behalf	-	57,160	57,160
Gain (Loss) on Disposition of Capital Assets	25,000	216,338	191,338
TOTAL	\$ 22,751,080	#REF!	#REF!

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2017

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 9,047,048	\$ 8,439,969	\$ 607,079
PERS On-behalf and Pension Expense	-	97,330	(97,330)
Supplies	1,461,300	1,144,580	316,720
Municipal Service Assessment	1,161,367	1,155,471	5,896
Dividend	1,155,003	1,143,933	11,070
Other Services and Charges	5,473,000	5,165,879	307,121
Charges to Other Departments	303,129	832,337	(529,208)
Depreciation	4,487,910	4,249,968	237,942
Interest on Long-Term Obligations	258,000	243,729	14,271
Amortization of Landfill Closure Costs	1,300,000	489,148	810,852
Transfers to Other Funds	65,000	81,500	(16,500)
TOTAL	\$ 24,711,757	\$ 23,043,844	\$ 1,667,913

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Solid Waste Plant and Depreciation
December 31, 2017
(In Thousands)

	Plant				Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/17	Additions	Retirements	Balance 12/31/17	Balance 1/1/17	Additions	Retirements	Balance 12/31/17	
CAPITAL ASSETS									
Land	\$ 4,982	\$ -	\$ -	\$ 4,982	\$ -	\$ -	\$ -	\$ -	\$ 4,982
Land Improvements	78,744	-	-	78,744	27,304	1,928	-	29,232	49,512
Buildings	15,140	-	-	15,140	12,501	194	-	12,695	2,445
Building Improvements	786	-	-	786	495	26	-	521	265
Vehicles	9,038	1,291	1,454	8,875	6,641	632	1,433	5,840	3,035
Machinery and Equipment	14,836	1,532	437	15,931	10,272	1,634	434	11,472	4,459
Computer Hardware	78	6	2	82	73	4	2	75	7
Computer Software	26	-	-	26	21	4	-	25	1
Office Equipment	15	-	1	14	14	-	1	13	1
Total Capital Assets	123,645	2,829	1,894	124,580	57,321	4,422	1,870	59,873	64,707
Construction Work in Progress	184	2,874	2,628	430	-	-	-	-	430
TOTAL	\$ 123,829	\$ 5,703	\$ 4,522	\$ 125,010	\$ 57,321	\$ 4,422	\$ 1,870	\$ 59,873	\$ 65,137



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MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Net Position
December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
CURRENT ASSETS		
Cash	\$ 650	\$ 150
Equity in General Cash Pool	18,328,567	16,076,128
Capital Acquisition and Construction Accounts	8,662,293	5,597,709
Accrued Interest on Investments	110,409	70,971
Accounts Receivable, Net	1,320,669	1,030,918
Prepaid Items and Deposits	102,162	120,146
Parts Inventory	329,025	329,079
Total Unrestricted Current Assets	<u>28,853,775</u>	<u>23,225,101</u>
Restricted Assets:		
Restricted Cash- Settlement Set Aside	1,950,000	2,300,000
Total Restricted Current Assets	<u>1,950,000</u>	<u>2,300,000</u>
Total Current Assets	<u>30,803,775</u>	<u>25,525,101</u>
NON-CURRENT ASSETS		
Assets Held for Resale	381,624	-
Capital Assets:		
Capital Assets, at Cost	279,328,581	275,634,066
Less: Accumulated Depreciation	<u>(124,457,070)</u>	<u>(117,713,990)</u>
Net Capital Assets	154,871,511	157,920,076
Construction Work in Progress	23,207,560	13,397,432
Total Capital Assets	<u>178,079,071</u>	<u>171,317,508</u>
Restricted Assets:		
Intergovernmental Receivables	4,847,227	2,703,116
Capital Inventory	-	559,373
Total Non-Current Assets	<u>183,307,922</u>	<u>174,579,997</u>
Total Assets	<u>214,111,697</u>	<u>200,105,098</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow of Net Pension Liability	30,601	446,838
Total Deferred Outflows of Resources	<u>30,601</u>	<u>446,838</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>214,142,298</u>	<u>200,551,936</u>
CURRENT LIABILITIES		
Accounts Payable	548,661	1,288,081
Capital Acquisition and Construction Accounts and Retainages Payable	1,942,881	656,863
Compensated Absences Payable	161,136	163,200
Accrued Payroll Liabilities	133,624	139,054
Accrued Interest Payable	64,446	45,226
Total Unrestricted Current Liabilities	<u>2,850,748</u>	<u>2,292,424</u>
Total Current Liabilities	<u>2,850,748</u>	<u>2,292,424</u>
NON-CURRENT LIABILITIES		
Other Non-Current Liabilities	1,801,726	1,815,250
Compensated Absences Payable	179,267	132,850
Net Pension Liability	1,486,034	2,014,253
Notes Payable	40,000,000	40,000,000
Total Non-Current Liabilities	<u>43,467,027</u>	<u>43,962,353</u>
Total Liabilities	<u>46,317,775</u>	<u>46,254,777</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflow of Net Pension Liability	178,750	22,453
Total Deferred Inflows of Resources	<u>178,750</u>	<u>22,453</u>
NET POSITION		
Net Investment in Capital Assets	138,079,071	131,317,508
Restricted for Capital Construction	6,797,227	5,003,116
Unrestricted	22,769,475	17,954,082
Total Net Position	<u>167,645,773</u>	<u>154,274,706</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 214,142,298</u>	<u>\$ 200,551,936</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

Port Fund

Comparative Statements of Revenues, Expenses and Changes in Net Position

For The Years Ended December 31, 2017 and 2016

	2017	2016
OPERATING REVENUES		
Charges for Sales and Services:		
Dockage	\$ 1,174,735	\$ 1,089,224
Wharfage, Dry Bulk	150,695	148,896
Wharfage, Liquid Bulk	1,521,105	1,463,035
Wharfage, General Cargo	3,529,245	3,670,375
Storage Revenue	237,335	265,309
Office Rental	108,670	121,887
Utilities	29,687	30,040
Miscellaneous	280,983	1,022,677
Total Charges for Sales and Services	<u>7,032,455</u>	<u>7,811,443</u>
Other:		
Crane Rentals	74,250	72,488
Industrial Park Lease Rentals	4,344,217	4,326,069
POL Value Yard Fees	246,957	176,713
Total Other	<u>4,665,424</u>	<u>4,575,270</u>
Total Operating Revenues	<u>11,697,879</u>	<u>12,386,713</u>
OPERATING EXPENSES		
Operations:		
Personnel Services	2,740,357	2,828,390
PERS On-behalf and Pension Expenses	107,374	317,852
Supplies	176,734	151,245
Other Services and Charges	4,646,464	7,718,973
Charges from Other Departments	1,018,756	951,146
Total Operations	<u>8,689,685</u>	<u>11,967,606</u>
Depreciation	<u>7,253,997</u>	<u>7,715,345</u>
Total Operating Expenses	<u>15,943,682</u>	<u>19,682,951</u>
Operating Loss	(4,245,803)	(7,296,238)
NON-OPERATING REVENUES (EXPENSES)		
Intergovernmental Revenues- PERS On-behalf	63,059	43,575
Legal Settlements	6,750,000	12,600,000
Investment Income-Short Term Investments	627,633	344,945
Security Fees	1,469,614	1,421,294
Right-of-Way Fees	173,391	167,849
Interest on Long-Term Obligations	(677,192)	(541,719)
Security Contract	(1,540,375)	(1,504,007)
Gain on Disposal of Capital Assets	1,069,995	-
Total Non-Operating Revenues (Expenses)	<u>7,936,125</u>	<u>12,531,937</u>
Gain before Contributions and Transfers	3,690,322	5,235,699
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	11,619,685	13,323,471
Transfers to Other Funds:		
Municipal Service Assessment	(1,401,104)	(2,114,268)
Dividend	(619,336)	-
Transfers from Other funds	81,500	-
Total Contributions and Transfers	<u>9,680,745</u>	<u>11,209,203</u>
Change in Net Position	13,371,067	16,444,902
Net Position, January 1	154,274,706	137,829,804
Net Position, December 31	<u>\$ 167,645,773</u>	<u>\$ 154,274,706</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2017 and 2016

	2017	2016
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ 11,408,128	\$ 12,868,580
Payments to Employees	(2,701,434)	(2,777,222)
Payments to Vendors	(5,558,158)	(7,051,141)
Internal Activity - Payments Made to Other Funds	(1,018,756)	(951,146)
Net Cash from Operating Activities	2,129,780	2,089,071
CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Transfer to Other Funds	(2,020,440)	(2,114,268)
Security Contract	(1,540,375)	(82,713)
Right of Way & Security Fees	1,643,005	167,849
Transfers from Other Funds	81,500	-
Net Cash for Non-Capital Financing Activities	(1,836,310)	(2,029,132)
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(12,729,488)	(15,502,488)
Proceeds from Disposition of Capital Assets	1,069,995	-
Capital Claims and Judgements	6,750,000	12,600,000
Financing Costs on Long-Term Obligations	(657,972)	(532,074)
Assets Held for Resale	177,749	-
Capital Contributions	9,475,574	12,697,946
Net Cash from Capital and Related Financing Activities	4,085,858	9,263,384
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	588,195	307,518
Net Cash from Investing Activities	588,195	307,518
Net Increase in Cash	4,967,523	9,630,841
Cash, January 1	23,973,987	14,343,146
Cash, December 31	\$ 28,941,510	\$ 23,973,987
CASH AND CASH EQUIVALENTS		
Cash	\$ 650	\$ 150
Cash in Central Treasury	18,328,567	16,076,128
Restricted Cash	1,950,000	2,300,000
Capital Acquisition and Construction Accounts	8,662,293	5,597,709
Cash and Cash Equivalents, December 31	\$ 28,941,510	\$ 23,973,987
RECONCILIATION OF OPERATING LOSS TO NET CASH FROM OPERATING ACTIVITIES		
Operating Loss	\$ (4,245,803)	\$ (7,296,238)
Adjustments to Reconcile Operating Loss to Net Cash from Operating Activities:		
Depreciation	7,253,997	7,715,345
PERS Relief- Noncash Expenses	63,059	43,575
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(289,751)	481,867
Prepaid Items and Deposits	17,984	30,278
Deferred Outflows of Resources Related to Pensions	416,237	(251,219)
Accounts Payable	(739,420)	803,801
Compensated Absences Payable	44,353	53,694
Net Pension Liability	(528,219)	531,587
Other Non-Current Liabilities	(13,524)	(15,002)
Accrued Payroll Liability	(5,430)	(2,526)
Deferred Inflows of Resources Related to Pensions	156,297	(6,091)
Net Cash from Operating Activities	\$ 2,129,780	\$ 2,089,071
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	\$ 1,942,881	\$ 656,853
Capital Inventory Additions, net of sale	-	559,373
Conveyed Assets Held for Resale	381,624	-
Capital Contributions	4,847,227	2,703,116
Total Noncash Investing, Capital, and Financing Activities	\$ 7,171,732	\$ 3,919,342

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2017

	Estimated	Actual	Variance With Final Budget
REVENUES:			
Dockage	\$ 1,610,413	\$ 1,174,735	\$ (435,678)
Wharfage, Dry Bulk	172,029	150,695	(21,334)
Wharfage, Liquid Bulk	1,057,064	1,521,105	464,041
Wharfage, General Cargo	3,462,981	3,529,245	66,264
Storage Revenue	229,722	237,335	7,613
Office Rental	40,000	108,670	68,670
Utilities	44,704	29,687	(15,017)
Crane Rentals	56,500	74,250	17,750
Industrial Park Lease	4,463,426	4,344,217	(119,209)
Investment Income - Short-term Investments	200,000	627,633	427,633
Right-of-Way Fees	160,000	173,391	13,391
POL Value Yard Fees	224,000	246,957	22,957
Security Fees	1,449,180	1,469,614	20,434
Gain on Disposition of Assets	-	1,069,995	1,069,995
Intergovernmental Revenue- PERS On-behalf	-	63,059	63,059
Legal Settlements	-	6,750,000	6,750,000
Transfers From Other Funds	-	81,500	81,500
Capital Contributions	688,722	11,619,685	10,930,963
Miscellaneous	-	280,983	280,983
TOTAL	<u>\$ 13,858,741</u>	<u>\$ 33,552,756</u>	<u>\$ 19,694,015</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2017

	Authorizations	Actual	Variance With Final Budget
EXPENSES:			
Personnel Services	\$ 3,058,677	\$ 2,740,357	\$ 318,320
PERS On-behalf and Pension Expenses	-	107,374	(107,374)
Supplies	244,300	176,734	67,566
Other Services and Charges	5,444,928	4,646,464	798,464
Charges from Other Departments	766,928	1,018,756	(251,828)
Municipal Service Assessment	2,332,056	1,401,104	930,952
Depreciation	-	7,253,997	(7,253,997)
Interest on Long-Term Obligation	792,174	677,192	114,982
Security Contract	2,484,869	1,540,375	944,494
Transfers to Other Funds	30,774	619,336	(588,562)
TOTAL	<u>\$ 15,154,706</u>	<u>\$ 20,181,689</u>	<u>\$ (5,026,983)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Port Plant and Depreciation
For The Year Ended December 31, 2017
(In Thousands)

	Plant				Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/17	Additions	Retirements	Balance 12/31/17	Balance 1/1/17	Additions	Retirements	Balance 12/31/17	
CAPITAL ASSETS									
Land	\$ 20,102	\$ -	\$ -	\$ 20,102	\$ -	\$ -	\$ -	\$ -	\$ 20,102
Infrastructure	129,526	96	-	129,622	83,748	2,905	-	86,653	42,969
Buildings	7,069	-	-	7,069	4,044	136	-	4,180	2,889
Building Improvements	377	-	-	377	359	1	-	360	17
Land Improvements	105,909	3,217	-	109,126	19,262	3,552	-	22,814	86,312
Vehicles	965	-	34	931	641	50	34	657	274
Machinery and Equipment	11,351	892	477	11,766	9,358	603	477	9,484	2,282
Computer Equipment	148	-	-	148	136	7	-	143	5
Computer Software	18	-	-	18	18	-	-	18	-
Office Equipment	148	-	-	148	148	-	-	148	-
Art	21	-	-	21	21	-	-	21	-
Total Capital Assets	275,634	4,205	511	279,328	117,735	7,254	511	124,478	154,850
Construction Work in Progress	13,397	14,126	4,316	23,207	-	-	-	-	23,207
Capital Inventory	559	-	559	-	-	-	-	-	-
TOTAL	\$ 289,590	\$ 18,331	\$ 5,386	\$ 302,535	\$ 117,735	\$ 7,254	\$ 511	\$ 124,478	\$ 178,057

MUNICIPALITY OF ANCHORAGE, ALASKA
 Port Fund
 Comparative Annual Operating Revenue Relationships
 For the Years Ended December 31, 2017

	2013	2014	2015	2016	2017
Total Tonnage	3,408,158	3,455,706	3,773,584	3,498,171	3,497,845
Operating Revenues	\$ 10,069,028	\$ 10,562,250	\$ 12,270,597	\$ 12,386,713	\$ 11,697,879
Average Revenue Per Ton	\$ 3	\$ 3	\$ 3	\$ 4	\$ 3

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Net Position
December 31, 2017 and 2016

	2017	2016
CURRENT ASSETS		
Cash	\$ 200	\$ 200
Intergovernmental Receivables	44,694	171,426
Accounts Receivable	20,723	1,060
Prepaid Items	3,200	4,347
Total Current Assets	68,817	177,033
NON-CURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	125,093,565	112,713,628
Less: Accumulated Depreciation	(47,169,305)	(44,510,169)
Net Capital Assets	77,924,260	68,203,459
Construction Work in Progress	59,886	450,082
Restricted Intergovernmental Receivables	11,282,637	7,102,982
Total Non-Current Assets	89,266,783	75,756,523
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow of Net Pension Liability	98,793	330,135
Total Deferred Outflows of Resources	98,793	330,135
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	89,434,393	76,263,691
CURRENT LIABILITIES		
Accounts Payable	50,927	44,371
Accrued Payroll Liabilities	46,418	55,919
Compensated Absences Payable	69,869	88,468
Due to Areawide	5,868,487	2,211,527
Security Deposits	7,902	8,927
Unearned Revenues	28,091	81,902
Capital Acquisition and Construction Accounts and Retainages Payable	1,790,143	200,872
Total Current Liabilities	7,861,837	2,691,986
NON-CURRENT LIABILITIES		
Compensated Absences Payable	-	5,868
Net Pension Liability	1,194,602	1,488,183
Total Non-Current Liabilities	1,194,602	1,494,051
Total Liabilities	9,056,439	4,186,037
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows of Net Pension Liability	103,457	16,588
Total Deferred Inflows of Resources	103,457	16,588
NET POSITION		
Net Investment in Capital Assets	77,984,146	68,653,541
Restricted for Capital Acquisitions and Construction	11,282,637	7,102,982
Unrestricted	(8,992,286)	(3,695,457)
Total Net Position	80,274,497	72,061,066
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION	\$ 89,434,393	\$ 76,263,691

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2017 and 2016

	2017	2016
OPERATING REVENUES		
Charges for Services	\$ 1,591,025	\$ 1,512,527
Total Operating Revenues	1,591,025	1,512,527
OPERATING EXPENSES		
Personnel Services	1,168,601	1,269,016
PERS On-behalf and Pension Expenses	59,678	326,657
Supplies	84,880	133,256
Other Services and Charges	554,966	547,584
Charges to Other Departments	170,565	(193,453)
Depreciation	2,659,136	2,542,398
Total Operating Expenses	4,697,826	4,625,458
Operating Loss	(3,106,801)	(3,112,931)
NON-OPERATING REVENUES		
Intergovernmental Revenues- Non-capital	180,596	353,546
Intergovernmental Revenues- PERS On-behalf	35,048	31,684
Investment Income	(30,988)	60,363
Non-Operating Revenues	184,656	445,593
Loss Before Contributions and Transfers	(2,922,145)	(2,667,338)
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	11,174,476	9,711,315
Municipal Service Assessment	(38,900)	(37,622)
Total Contributions and Transfers	11,135,576	9,673,693
Change in Net Position	8,213,431	7,006,355
Net Position, January 1	72,061,066	65,054,711
Net Position, December 31	\$ 80,274,497	\$ 72,061,066

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2017 and 2016

	2017	2016
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ 1,516,526	\$ 1,500,489
Payments to Employees	(1,202,569)	(1,265,142)
Payments to Vendors	(632,143)	(646,596)
Payments for Interfund Services Used	(170,565)	193,453
Net Cash for Operating Activities	(488,751)	(217,796)
CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Intergovernmental Revenues	307,328	612,214
Transfers to Other Funds	(38,900)	(37,622)
Due to Other Funds	3,656,960	2,211,527
Net Cash from Non-Capital Financing Activities	3,925,388	2,786,119
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(10,400,470)	(9,821,591)
Proceeds from the sale or disposition of capital assets	-	(117,951)
Capital Contributions	6,994,821	7,054,638
Net Cash for Capital and Related Financing Activities	(3,405,649)	(2,884,904)
CASH FLOWS FROM (FOR) INVESTING ACTIVITIES		
Investment Income Received	(30,988)	60,363
Net Cash from (for) Investing Activities	(30,988)	60,363
Net Decrease in Cash	-	(256,218)
Cash, January 1	200	256,418
Cash, December 31	\$ 200	\$ 200
CASH AND CASH EQUIVALENTS		
Cash	\$ 200	\$ 200
Cash and Cash Equivalents, December 31	\$ 200	\$ 200
RECONCILIATION OF OPERATING LOSS TO NET CASH FOR OPERATING ACTIVITIES:		
Operating Loss	\$ (3,106,801)	\$ (3,112,931)
Adjustments to Reconcile Operating Loss to Net Cash for Operating Activities:		
Depreciation Expense	2,659,136	2,542,398
PERS Relief- Noncash Expenses	35,048	31,684
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(19,663)	(280)
Prepaid Items	1,147	1,978
Deferred Outflows of Resources Related to Pensions	231,342	(199,336)
Accounts Payable	6,556	32,266
Accrued Payroll Liabilities	(9,501)	(9,697)
Compensated Absences Payable	(24,467)	13,571
Net Pension Liability	(293,581)	496,807
Security Deposits	(1,025)	1,110
Unearned Revenue	(53,811)	(12,868)
Deferred Inflows of Resources Related to Pensions	86,869	(2,498)
Net Cash for Operating Activities	(488,751)	(217,796)
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	1,790,143	200,872
Contributed Capital and Equipment	11,174,476	7,102,982
Total Noncash Investing, Capital, and Financing Activities	\$ 12,964,619	\$ 7,303,854

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2017

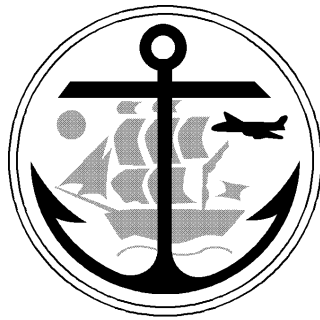
REVENUES	Estimated	Actual	Variance With Final Budget
Airport Lease Fees	\$ 684,000	\$ 702,316	\$ 18,316
Leases and Rentals	486,000	347,525	(138,475)
Permanent Parking Fees	270,000	288,523	18,523
Merrill Field Fuel Fees	68,000	85,388	17,388
Medivac Taxiway Use Fees	52,000	54,235	2,235
Vehicle Parking	60,000	49,902	(10,098)
Investment Income	66,000	(30,989)	(96,989)
State Aviation Fuel Fees	19,000	15,218	(3,782)
Transient Parking Fees	8,000	8,360	360
Other	4,000	54,629	50,629
Aircraft Impoundments	15,000	-	(15,000)
Capital Contributions	7,727,043	11,174,476	3,447,433
Intergovernmental Revenue- Non-capital	-	180,596	180,596
Intergovernmental Revenue- PERS On-behalf	-	35,048	35,048
Airport Damage Recovery	-	146	146
Reimbursed Costs	-	9,583	9,583
TOTAL	\$ 9,459,043	\$ 12,974,956	\$ 3,515,913

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2017

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 1,115,810	\$ 1,168,601	\$ (52,791)
PERS On-behalf and Pension Expenses	-	59,678	(59,678)
Supplies	98,000	84,880	13,120
Municipal Service Assessment	38,900	38,900	-
Other Services and Charges	547,903	554,966	(7,063)
Charges to Other Departments	406,247	170,565	235,682
Depreciation	2,689,000	2,659,136	29,864
TOTAL	\$ 4,895,860	\$ 4,736,726	\$ 159,134

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Airport Plant and Depreciation
December 31, 2017
(In Thousands)

	Municipal Airport Plant				Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/17	Additions	Retirements	Balance 12/31/17	Balance 1/1/17	Additions	Retirements	Balance 12/31/17	
CAPITAL ASSETS									
Land	\$ 18,957	\$ 123		\$ 19,080	\$ -	\$ -	\$ -	\$ -	\$ 19,080
Land Improvements	22,524	3,068		25,592	5,318	765	-	6,083	19,509
Infrastructure	55,263	9,034		64,297	28,174	1,214	-	29,388	34,909
Buildings	6,869	149		7,018	4,896	118	-	5,014	2,004
Building Improvements	2,179			2,179	447	73	-	520	1,659
Vehicles	713			713	682	18	-	700	13
Machinery and Equipment	6,084			6,084	4,871	470	-	5,341	743
Computer Software	65			65	64	-	-	64	1
Computer Equipment	29			29	27	1	-	28	1
Office Furniture and Fixtures	31			31	31	-	-	31	-
Total Capital Assets	112,714	12,374	-	125,088	44,510	2,659	-	47,169	77,919
Construction Work in Progress	450	11,983	12,374	59	-	-	-	-	59
TOTAL	\$ 113,164	\$ 24,357	\$ 12,374	\$ 125,147	\$ 44,510	\$ 2,659	\$ -	\$ 47,169	\$ 77,978



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MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Comparative Statements of Net Position
December 31, 2017 and 2016

	2017	2016
CURRENT ASSETS		
Equity in General Cash Pool	\$ 1,701,550	\$ 5,141,617
Capital Acquisition and Construction Accounts	3,796,832	2,283,499
Automotive Parts and Fuel Inventories, at Cost	252,834	235,765
Receivables (net of allowance for uncollectibles)	-	192,099
Total Current Assets	5,751,216	7,852,980
CAPITAL ASSETS		
Capital Assets, at Cost	68,595,837	63,889,893
Less: Accumulated Depreciation	(47,998,405)	(43,915,776)
Net Capital Assets	20,597,432	19,974,117
Capital Acquisitions in Progress	681,000	304,563
Total Capital Assets	21,278,432	20,278,680
Total Assets	27,029,648	28,131,660
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows related to Net Pension Liability	184,201	801,148
Total Deferred Outflows of Resources	184,201	801,148
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	27,213,849	28,932,808
CURRENT LIABILITIES		
Accounts Payable	357,465	168,586
Accrued Payroll Liabilities	200,609	143,334
Capital Acquisition Accounts Payable	454,141	273,194
Due to Heritage Land Bank Fund	85,000	85,000
Compensated Absences Payable	246,123	223,770
Total Current Liabilities	1,343,338	893,884
NON-CURRENT LIABILITIES		
Advance from Heritage Land Bank Fund	1,275,000	1,360,000
Compensated Absences Payable	3,606	-
Net Pension Liability	2,828,487	3,611,413
Total Non-Current Liabilities	4,107,093	4,971,413
Total Liabilities	5,450,431	5,865,297
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows related to Net Pension Liability	271,918	40,255
Total Deferred Inflows of Resources	271,918	40,255
NET POSITION		
Net Investment in Capital Assets	21,278,432	20,278,680
Unrestricted	213,068	2,748,576
Total Net Position	21,491,500	23,027,256
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 27,213,849	\$ 28,932,808

MUNICIPALITY OF ANCHORAGE, ALASKA
 Equipment Maintenance Fund
 Comparative Statements of Revenues, Expenses, and Changes in Fund Net Position
 For the Years Ended December 31, 2017 and 2016

	2017	2016
OPERATING REVENUES		
Charges for Services - Intragovernmental Billings	\$ 8,009,833	\$ 9,757,597
Total Operating Revenues	8,009,833	9,757,597
OPERATING EXPENSES		
Personnel Services	4,167,637	4,291,958
PERS On-behalf and Pension Expenses	159,150	283,351
Supplies	1,254,022	1,113,932
Other Services and Charges	255,350	487,491
Charges from Other Departments	1,741,056	1,561,200
Depreciation	4,289,361	4,270,707
Total Operating Expenses	11,866,576	12,008,639
Operating Loss	(3,856,743)	(2,251,042)
NON-OPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- PERS On-behalf	93,466	75,385
Investment Income	127,045	163,754
Interest Expense	(36,576)	(44,554)
Gain (Loss) on Disposition of Capital Assets	77,718	(35,273)
Other Revenue	63,825	43,871
Total Non-operating Revenues (Expenses)	325,478	203,183
Loss Before Contributions and Transfers	(3,531,265)	(2,047,859)
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	1,828,236	2,060,163
Transfers from Other Funds	174,273	-
Transfers to Other Funds	(7,000)	(13,456)
Total Contributions and Transfers	1,995,509	2,046,707
Change in Net Position	(1,535,756)	(1,152)
Net Position, January 1,	23,027,256	23,028,408
Net Position, December 31	\$ 21,491,500	\$ 23,027,256

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2017 and 2016

	2017	2016
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 8,265,757	\$ 9,609,369
Payments to Employees	(4,084,403)	(4,289,076)
Payments to Vendors	(1,337,562)	(1,562,466)
Payments for Interfund Services Used	(1,741,056)	(1,561,200)
Net Cash from Operating Activities	1,102,736	2,196,627
CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Transfer from Other Funds	174,273	-
Transfer to Other Funds	(7,000)	(13,456)
Net Cash from (for) Non-capital Financing Activities	167,273	(13,456)
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(3,279,930)	(1,668,416)
Interest Expense on Interfund Loan	(36,576)	(44,554)
Principal Payments on Intefund Loan	(85,000)	(85,000)
Gain(Loss) on Disposition of Capital Assets	77,718	(35,273)
Net Cash for Capital and Related Financing Activities	(3,323,788)	(1,833,243)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	127,045	163,754
Net Cash from Investing Activities	127,045	163,754
Net Increase (Decrease) in Cash	(1,926,734)	513,682
Cash, January 1	7,425,116	7,425,116
Cash, December 31	\$ 5,498,382	\$ 7,938,798
CASH AND CASH EQUIVALENTS		
Cash in Central Treasury	\$ 1,701,550	\$ 5,141,617
Capital Acquisition and Construction Accounts	3,796,832	2,283,499
Cash and Cash Equivalents, December 31	\$ 5,498,382	\$ 7,425,116
RECONCILIATION OF OPERATING LOSS TO NET CASH FROM OPERATING ACTIVITIES		
Operating Loss	\$ (3,856,743)	\$ (2,251,042)
Adjustments to Reconcile Operating Loss to Net Cash from Operating Activities:		
Depreciation	4,289,361	4,270,707
PERS Relief- Noncash Expense	93,466	75,385
Other Revenues	63,825	43,871
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities		
Which Increase (Decrease) Cash:		
Inventories	(17,069)	70,376
Accounts Receivable	192,099	(192,099)
Deferred Outflows of Resources Related to Pensions	616,947	(408,220)
Accounts Payable	188,879	(31,419)
Accrued Payroll Liabilities	57,275	2,169
Compensated Absences Payable	25,959	713
Net Pension Liability	(782,926)	633,267
Deferred Inflows of Resources Related to Pensions	231,663	(17,081)
Net Cash from Operating Activities	\$ 1,102,736	\$ 2,196,627
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	\$ 454,141	\$ 273,194
Contributed Capital and Equipment	1,828,236	2,060,163
Total Noncash Investing, Capital, and Financing Activities	\$ 2,282,377	\$ 2,333,357

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2017

REVENUES	Estimated	Actual	Variance With Final Budget
Intragovernmental Billings	\$ 7,734,297	\$ 8,009,833	\$ 275,536
Intergovernmental Revenue- PERS On-behalf	-	93,466	93,466
Capital Contributions	-	1,828,236	1,828,236
Investment Income	92,000	127,045	35,045
Loss on Disposition of Capital Assets	432,247	77,718	(354,529)
Contributions from Other Funds	134,273	174,273	40,000
Other Revenue	155,000	63,825	(91,175)
TOTAL	\$ 8,547,817	\$ 10,374,396	\$ 1,826,579

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2017

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 4,463,309	\$ 4,167,637	\$ 295,672
PERS On-behalf and Pension Expenses	-	159,150	(159,150)
Supplies	1,393,500	1,254,022	139,478
Other Services and Charges	235,000	255,350	(20,350)
Contributions to Other Funds	7,000	7,000	-
Charges from Other Departments	1,860,488	1,741,056	119,432
Interest Expense	38,780	36,576	2,204
Depreciation	5,883,301	4,289,361	1,593,940
TOTAL	\$ 13,881,378	\$ 11,910,152	\$ 1,971,226

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Equipment Maintenance Capital Assets and Depreciation
December 31, 2017
(In Thousands)

	Capital Assets				Accumulated Depreciation				Net Book Value of Capital Assets
	Balance 1/1/16	Additions	Retirements	Balance 12/31/17	Balance 1/1/16	Additions	Retirements	Balance 12/31/17	
CAPITAL ASSETS									
Land	\$ 3,106	\$ -	\$ -	\$ 3,106	\$ -	\$ -	\$ -	\$ -	\$ 3,106
Buildings	3,111	-	-	3,111	255	99	-	354	2,757
Building Improvements	-	399	-	399	-	11	-	11	388
Vehicles	47,286	1,573	2,947	45,912	37,107	3,183	2,586	37,704	8,208
Machinery and Equipment	8,595	2,623	52	11,166	4,742	965	49	5,658	5,508
Office Equipment	197	-	1	196	177	12	-	189	7
Total Capital Assets	62,295	4,595	3,000	63,890	42,281	4,270	2,635	43,916	19,974
Capital Acquisitions in Progress	544	2,213	2,453	304	-	-	-	-	304
TOTAL	\$ 62,839	\$ 6,808	\$ 5,453	\$ 64,194	\$ 42,281	\$ 4,270	\$ 2,635	\$ 43,916	\$ 20,278

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Net Position
December 31, 2017 and 2016

	2017	2016
CURRENT ASSETS		
Prepaid Items	\$ 778,316	\$ 690,643
Total Current Assets	778,316	690,643
CAPITAL ASSETS		
Capital Assets, at Cost	118,574,194	38,431,788
Less: Accumulated Depreciation and Amortization	(35,123,928)	(33,766,466)
Net Capital Assets	83,450,266	4,665,322
Capital Acquisitions in Progress	1,683,305	59,859,431
Total Capital Assets	85,133,571	64,524,753
Total Assets	85,911,887	65,215,396
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows related to Net Pension Liability	1,400,807	2,501,779
Total Deferred Outflows of Resources	1,400,807	2,501,779
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	87,312,694	67,717,175
CURRENT LIABILITIES		
Accounts Payable	4,649,503	1,474,767
Accrued Payroll Liabilities	430,664	347,845
Capital Acquisition and Construction Accounts and Retainage Payable	1,153,364	7,386,674
Compensated Absences Payable	568,097	547,639
Due to Areawide General Fund	13,833,868	7,512,161
Accrued Interest Payable	190,777	95,594
Long-term Obligations Maturing Within One Year	8,382,286	5,416,373
Total Current Liabilities	29,208,559	22,781,053
NON-CURRENT LIABILITIES		
Compensated Absences Payable	21,091	-
Net Pension Liability	9,778,471	11,277,510
Capital Leases Payable	40,745,851	27,768,629
Total Non-Current Liabilities	50,545,413	39,046,139
Total Liabilities	79,753,972	61,827,192
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows related to Net Pension Liability	525,546	125,707
Total Deferred Inflows of Resources	525,546	125,707
NET POSITION		
Net Investment in Capital Assets	36,005,434	31,339,751
Unrestricted	(28,972,258)	(25,575,475)
Total Net Position	7,033,176	5,764,276
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 87,312,694	\$ 67,717,175

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES		
Charges for Services - Intragovernmental Billings	\$ 21,971,987	\$ 16,178,553
Total Operating Revenues	<u>21,971,987</u>	<u>16,178,553</u>
OPERATING EXPENSES		
Personnel Services	8,846,519	8,135,987
PERS On-behalf and Pension Expenses	163,729	1,729,526
Supplies	53,475	51,320
Other Services and Charges	8,248,673	5,375,538
Charges from Other Departments	811,404	781,512
Depreciation and Amortization	<u>1,357,462</u>	<u>1,440,173</u>
Total Operating Expenses	<u>19,481,262</u>	<u>17,514,056</u>
Operating Income (Loss)	2,490,725	(1,335,503)
NON-OPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- PERS On-behalf	161,957	237,960
Investment Loss	(554,748)	(369,410)
Other Revenue	2,895	(164)
Interest on Long-term Obligations	(799,256)	(411,697)
Cost of Issuance	(32,673)	(25,799)
Loss on Disposal of Capital Assets	-	(11,432)
Total Non-Operating Revenues (Expenses)	<u>(1,221,825)</u>	<u>(580,542)</u>
Income (Loss) before Transfers	1,268,900	(1,916,045)
TRANSFERS		
Transfers to Other Funds	-	(21,009)
Total Transfers	<u>-</u>	<u>(21,009)</u>
Change in Net Position	1,268,900	(1,937,054)
Net Position, January 1,	5,764,276	7,701,330
Net Position, December 31	<u>\$ 7,033,176</u>	<u>\$ 5,764,276</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 21,971,987	\$ 16,178,553
Payments to Employees	(8,722,151)	(8,140,030)
Payments to Vendors	(5,215,085)	(4,383,997)
Payments for Interfund Services Used	(811,404)	(781,512)
Net Cash from Operating Activities	<u>7,223,347</u>	<u>2,873,014</u>
CASH FLOWS FROM (FOR) NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Due to Other Funds	6,321,707	2,984,843
Transfers from Other Funds	-	(21,009)
Non-Operating Cash Receipts	2,895	(164)
Net Cash from Non-Capital and Related Financing Activities	<u>6,324,602</u>	<u>2,963,670</u>
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(5,416,374)	(3,260,168)
Interest Payments on Long-Term Obligations	(736,746)	(417,469)
Acquisition and Construction of Capital Assets	(28,199,590)	(19,081,137)
Proceeds from Issuance of Debt	21,359,509	17,291,500
Net Cash for Capital and Related Financing Activities	<u>(12,993,201)</u>	<u>(5,467,274)</u>
CASH FLOWS (FOR) INVESTING ACTIVITIES		
Investment Loss	(554,748)	(369,410)
Net Cash for Investing Activities	<u>(554,748)</u>	<u>(369,410)</u>
Net Increase in Cash	-	-
Cash, January 1	-	-
Cash, December 31	<u>-</u>	<u>-</u>
CASH AND CASH EQUIVALENTS		
Cash and cash equivalents	-	-
Capital Acquisition and Construction Accounts	-	-
Cash and Cash Equivalents, December 31	<u>\$ -</u>	<u>\$ -</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO CASH FROM OPERATING ACTIVITIES		
Operating Income (Loss)	\$ 2,490,725	\$ (1,335,503)
Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities:		
Depreciation and Amortization	1,357,462	1,440,173
PERS Relief- Noncash Expenses	161,957	237,960
Changes in Assets, Deferred Outflows and Inflows, and Liabilities Which Increase (Decrease) Cash:		
Prepaid Items and Deposits	(87,673)	11,551
Deferred Outflows of Resources Related to Pensions	1,100,972	(1,399,985)
Accounts Payable	3,174,736	1,031,310
Accrued Payroll Liabilities	82,819	35,719
Compensated Absences Payable	41,549	(39,762)
Net Pension Liability	(1,499,039)	2,926,616
Deferred Inflows of Resources Related to Pensions	399,839	(35,065)
Total Cash from Operating Activities	<u>7,223,347</u>	<u>2,873,014</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	1,153,364	7,386,674
Total Non-Cash Investing, Capital, and Financing Activities	<u>\$ 1,153,364</u>	<u>\$ 7,386,674</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2017

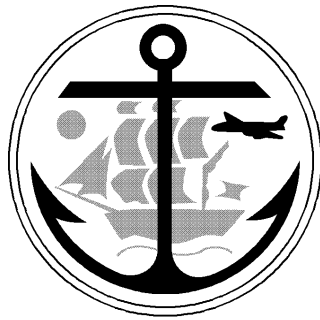
REVENUES	Estimated	Actual	Variance With Final Budget
Intragovernmental Billings	\$ 22,596,261	\$ 21,971,987	\$ (624,274)
Investment Loss - Short-term Investments	-	(554,748)	(554,748)
Intergovernmental Revenue- PERS On-behalf	-	161,957	161,957
Other Revenue	-	2,895	2,895
TOTAL	\$ 22,596,261	\$ 21,582,091	\$ (1,014,170)

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2017

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 9,281,061	\$ 8,846,519	\$ 434,542
PERS On-behalf and Pension Expenses	-	163,729	(163,729)
Supplies	55,760	53,475	2,285
Other Services and Charges	10,254,659	8,248,673	2,005,986
Charges from Other Departments	856,421	811,404	45,017
Depreciation and Amortization	3,326,881	1,357,462	1,969,419
Interest on Long-Term Obligations	868,680	799,256	69,424
Cost of Issuance	30,000	32,673	(2,673)
TOTAL	\$ 24,673,462	\$ 20,313,191	\$ 4,360,271

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Property and Equipment, Depreciation and Amortization
December 31, 2017
(In Thousands)

	Property and Equipment				Accumulated Depreciation and Amortization				Net Book Value of Assets Property & Equipment
	Balance	Additions	Retirements	Balance	Balance	Additions	Retirements	Balance	
	1/1/16			12/31/16	1/1/16			12/31/16	
CAPITAL ASSETS									
Computer Equipment	\$ 38,205	\$ 2,037	\$ -	\$ 40,242	\$ 33,626	\$ 1,348	\$ -	\$ 34,974	\$ 5,268
Machinery and Equipment	106	-	-	106	86	7	-	93	13
Office Furniture and Fixtures	43	-	-	43	43	-	-	43	-
Building Improvement	78	-	-	78	11	3	-	14	64
Intangible ERP Project	-	78,106	-	78,106	-	-	-	-	78,106
Total Capital Assets	38,432	80,143	-	118,575	33,766	1,358	-	35,124	83,451
Capital Acquisitions in Progress	59,859	21,917	80,093	1,683	-	-	-	-	1,683
TOTAL	\$ 98,291	\$ 102,060	\$ 80,093	\$ 120,258	\$ 33,766	\$ 1,358	\$ -	\$ 35,124	\$ 85,134



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MUNICIPALITY OF ANCHORAGE, ALASKA
 General Liability and Workers' Compensation Fund
 Comparative Statements of Net Deficit
 For the Years Ended December 31, 2017 and 2016

	2017	2016
CURRENT ASSETS		
Equity in General Cash Pool	\$ 17,907,994	\$ 20,559,734
Accounts Receivable, Net	16,425	15,248
Prepaid Items	461,041	312,858
Total Current Assets	18,385,460	20,887,840
NON-CURRENT ASSETS		
Advances to Other Funds	226,369	311,782
Total Assets	18,611,829	21,199,622
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows related to Net Pension Liability	6,031	-
Total Deferred Outflows of Resources	6,031	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	18,617,860	21,199,622
CURRENT LIABILITIES		
Accounts Payable	382,908	381,352
Accrued Payroll Liabilities	22,014	15,367
Compensated Absences Payable	16,655	13,811
Claims Payable	14,734,848	15,965,122
Claims Incurred but Not Reported	2,487,310	3,198,889
Total Current Liabilities	17,643,735	19,574,541
NON-CURRENT LIABILITIES		
Compensated Absences Payable	30,290	9,198
Claims Incurred but Not Reported	5,403,038	6,729,223
Net Pension Liability	109,523	-
Total Non-Current Liabilities	5,542,851	6,738,421
Total Liabilities	23,186,586	26,312,962
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows related to Net Pension Liability	11,311	-
Total Deferred Inflows of Resources	11,311	-
NET DEFICIT		
Unrestricted	(4,580,037)	(5,113,340)
Total Net Deficit	(4,580,037)	(5,113,340)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET DEFICIT	\$ 18,617,860	\$ 21,199,622

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Liability and Workers' Compensation Fund
 Comparative Statements of Revenues, Expenses and Changes in Net Deficit
 For the Years Ended December 31, 2017 and 2016

	2017	2016
OPERATING REVENUES		
Premium Revenue	\$ 10,545,716	\$ 11,113,391
Other Revenue	665	1,409
Total Operating Revenues	10,546,381	11,114,800
OPERATING EXPENSES		
Personnel Services	397,978	425,762
PERS On-behalf and Pension Expenses	118,726	-
Supplies	1,753	2,427
Services and Charges:		
Insurance Premiums	1,267,871	1,302,327
Claims and Processing Fees Net of Change in Estimated but Not Reported		
Claims of \$2,037,764 in 2017 and \$899,944 in 2016	6,985,460	10,308,057
Professional Services	19,262	28,541
Other	239,694	497
Total Services and Charges	8,512,287	11,639,422
Charges from Other Departments	1,368,697	1,341,618
Total Operating Expenses	10,399,441	13,409,229
Operating Income (Loss)	146,940	(2,294,429)
NON-OPERATING REVENUES		
Intergovernmental Revenue- PERS On-behalf	3,923	-
Investment Income	382,440	386,182
Total Non-Operating Revenues	386,363	386,182
Change in Net Deficit	533,303	(1,908,247)
Net Deficit, January 1	(5,113,340)	(3,205,093)
Net Deficit, December 31	\$ (4,580,037)	\$ (5,113,340)

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Liability and Workers' Compensation Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2017 and 2016

	2017	2016
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 10,545,204	\$ 11,099,552
Payments to Employees	(367,395)	(429,111)
Payments to Vendors	(11,928,705)	(11,434,314)
Payments for Intefund Services Used	(1,368,697)	(1,341,618)
Net Cash for Operating Activities	(3,119,593)	(2,105,491)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Loan payments received on interfund loans	-	62,688
Advances to Other Funds	85,413	149,514
Net Cash from Non-Capital Financing Activities	85,413	212,202
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	382,440	386,182
Net Cash from Investing Activities	382,440	386,182
Net Decrease in Cash	(2,651,740)	(1,507,107)
Cash, January 1	20,559,734	22,066,841
Cash, December 31	\$ 17,907,994	\$ 20,559,734
CASH AND CASH EQUIVALENTS		
Cash in Central Treasury	\$ 17,907,994	\$ 20,559,734
Cash and Cash Equivalents, December 31	\$ 17,907,994	\$ 20,559,734
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FOR OPERATING ACTIVITIES		
Operating Income (Loss)	\$ 146,940	\$ (2,294,429)
Adjustments to Reconcile Operating Income (Loss) to Net Cash for Operating Activities:		
PERS Relief- Noncash Expense	3,923	-
Changes in Assets, Deferred Outflows and Inflows, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(1,177)	(15,248)
Prepaid Items	(148,183)	49,827
Deferred Outflows of Resources Related to Pensions	(6,031)	-
Accounts Payable	1,556	150,968
Payroll Liabilities Payable	6,647	(2,515)
Compensated Absences Payable	23,936	(834)
Claims Payable	(1,230,274)	(893,205)
Claims Incurred but Not Reported	(2,037,764)	899,945
Net Pension and Other Postemployment Benefits Obligation	109,523	-
Deferred Inflows of Resources Related to Pensions	11,311	-
Net Cash for Operating Activities	\$ (3,119,593)	\$ (2,105,491)

MUNICIPALITY OF ANCHORAGE, ALASKA
General Liability and Workers' Compensation Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2017

REVENUES	Estimated	Actual	Variance With Final Budget
Intragovernmental Billings	\$ 10,648,621	10,545,716	\$ (102,905)
Intergovernmental Revenue- PERS On-behalf	-	3,923	3,923
Investment Income	268,799	382,440	113,641
Other Revenue	-	665	665
TOTAL	\$ 10,917,420	\$ 10,932,744	\$ 15,324

MUNICIPALITY OF ANCHORAGE, ALASKA
General Liability and Workers' Compensation Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2017

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 466,420	\$ 397,978	\$ 68,442
PERS On-behalf and Pension Expenses	-	118,726	(118,726)
Supplies	4,500	1,753	2,747
Insurance Premiums	2,035,000	1,267,871	767,129
Claims and Processing Fees	7,765,094	6,985,460	779,634
Professional Services	110,000	19,262	90,738
Other Services and Charges	186,000	239,694	(53,694)
Charges from Other Departments	1,390,405	1,368,697	21,708
TOTAL	\$ 11,957,419	\$ 10,399,441	\$ 1,557,978

MUNICIPALITY OF ANCHORAGE, ALASKA
 Medical and Dental Self Insurance Fund
 Comparative Statements of Net Position
 December 31, 2017 and 2016

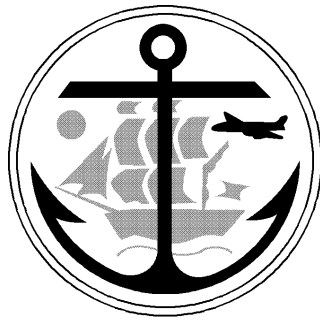
	2017	2016
CURRENT ASSETS		
Equity in General Cash Pool	\$ 13,074,648	\$ 8,924,992
TOTAL ASSETS	13,074,648	8,924,992
CURRENT LIABILITIES		
Accounts Payable	20,288	4,468
Accrued Payroll Liabilities	682	1,304
Compensated Absences Payable	10,927	3,891
Claims Payable	2,044,461	2,272,166
Claims Incurred but Not Reported	4,118,275	6,112,596
Unearned Revenue	-	1,771
Total Current Liabilities	6,194,633	8,396,196
NON-CURRENT LIABILITIES		
Compensated Absences Payable	1,469	-
Total Non-Current Liabilities	1,469	-
Total Liabilities	6,196,102	8,396,196
NET POSITION		
Unrestricted	6,878,546	528,796
Total Net Position	6,878,546	528,796
TOTAL LIABILITIES AND NET POSITION	\$ 13,074,648	\$ 8,924,992

MUNICIPALITY OF ANCHORAGE, ALASKA
 Medical and Dental Self Insurance Fund
 Comparative Statements of Revenues, Expenses and Changes in Net Position
 For the Years Ended December 31, 2017 and 2016

	2017	2016
OPERATING REVENUES		
Premium Revenue	\$ 50,909,518	\$ 49,371,076
Miscellaneous	27,325	129,448
Total Operating Revenues	50,936,843	49,500,524
OPERATING EXPENSES		
Personnel Services	328,709	292,540
Medical and Dental Claims Net of Change in Estimated but Not Reported	41,967,797	48,366,051
Professional Services	1,222,412	848,379
Other Services and Charges	1,286,892	892,235
Charges from Other Departments	3,095	1,422
Total Operating Expenses	44,808,905	50,400,627
Operating Income (Loss)	6,127,938	(900,103)
NON-OPERATING REVENUES		
Investment Income	221,812	163,086
Total Non-Operating Revenues	221,812	163,086
Change in Net Position	6,349,750	(737,017)
Net Position, January 1	528,796	1,265,813
Net Position, December 31	\$ 6,878,546	\$ 528,796

MUNICIPALITY OF ANCHORAGE, ALASKA
 Medical and Dental Self Insurance Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 50,935,072	\$ 49,502,295
Payments to Employees	(320,826)	(308,736)
Payments to Vendors	(46,683,307)	(50,632,091)
Payments for Interfund Services Used	(3,095)	(1,422)
Net Cash Provided from (for) Operating Activities	<u>3,927,844</u>	<u>(1,439,954)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	221,812	163,086
Net Cash from Investing Activities	<u>221,812</u>	<u>163,086</u>
Net Increase (Decrease) in Cash	4,149,656	(1,276,868)
Cash, January 1	8,924,992	10,201,860
Cash, December 31	<u>\$ 13,074,648</u>	<u>\$ 8,924,992</u>
CASH AND CASH EQUIVALENTS		
Cash in Central Treasury	\$ 13,074,648	\$ 8,924,992
Cash and Cash Equivalents, December 31	<u>\$ 13,074,648</u>	<u>\$ 8,924,992</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM (FOR)		
OPERATING ACTIVITIES		
Operating Income (Loss)	\$ 6,127,938	\$ (900,103)
Adjustments to Reconcile Operating Income (Loss) to Net Cash from (for)		
Operating Activities:		
Accounts Payable	15,820	(8,232)
Accrued Payroll Liabilities	(622)	(8,040)
Compensated Absences Payable	8,505	(8,156)
Claims Payable	(227,705)	2,062,269
Unearned Revenue	(1,771)	1,771
Claims Incurred but not Reported	(1,994,321)	(2,579,463)
Net Cash from (for) Operating Activities	<u>\$ 3,927,844</u>	<u>\$ (1,439,954)</u>



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

Fiscal Year	General Property	Motor Vehicle Registration	Hotel/Motel	Excise on Tobacco	Excise on Marijuana (3)	E911 Surcharge (2)	Penalties and Interest	Other (1)	Total
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
2015	507,254,110	11,712,417	10,896,152	24,081,507	-	6,378,754	2,764,394	6,004,335	569,091,669
2016	524,228,262	11,485,431	10,468,982	22,270,476	19,884	6,558,506	2,632,050	6,251,669	583,915,260
2017	556,157,353	11,082,632	11,281,505	20,376,831	1,262,866	7,930,788	2,586,660	6,461,801	617,140,436

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

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

(3) Excise on Marijuana Revenue created in 2016.

Source: Municipality of Anchorage, Finance Department.

MUNICIPALITY OF ANCHORAGE, ALASKA
SUMMARY DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2017

Year	Areawide G.O. Bonds	Fire, Police, Economic & Community Development G.O. Bonds	Roads & Drainage G.O. Bonds	General Funds Notes & Contracts	General Government Revenue Bonds
2018	\$ 3,593,334	\$ 6,390,426	\$ 47,152,679	\$ 297,200	\$ 6,178,450
2019	3,410,052	6,730,329	44,913,255	302,000	6,255,250
2020	3,530,130	7,034,896	44,078,329	300,000	6,330,650
2021	2,848,291	5,500,191	36,564,457	297,750	6,409,450
2022	2,380,111	4,468,735	33,600,361	300,250	6,490,450
2023	2,381,484	4,464,835	33,540,963	302,250	6,575,950
2024	2,112,562	3,831,372	31,716,277	298,750	6,655,200
2025	1,743,809	3,087,276	28,713,278	295,000	6,737,950
2026	1,555,875	3,080,649	21,639,064	296,000	6,823,450
2027	1,550,069	3,066,507	21,592,661	301,500	6,985,950
2028	1,232,803	2,418,193	17,983,055	296,250	6,985,950
2029	899,893	1,743,349	14,280,263	300,750	6,985,700
2030	896,996	1,731,090	14,217,909	294,500	6,984,700
2031	498,208	1,296,652	11,094,997	298,000	6,982,450
2032	373,500	1,264,070	9,197,979	300,750	6,983,450
2033	296,774	1,047,350	7,561,425	297,750	6,986,950
2034	293,232	1,048,693	7,561,873	299,250	6,983,800
2035	197,367	889,545	4,660,587	-	6,984,200
2036	-	246,749	1,722,000	-	6,985,400
2037	-	-	-	-	6,987,000
2038	-	-	-	-	6,983,600
2039	-	-	-	-	-
2040	-	-	-	-	-
2041	-	-	-	-	-
2042	-	-	-	-	-
2043	-	-	-	-	-
2044	-	-	-	-	-
2045	-	-	-	-	-
2046	-	-	-	-	-
2047	-	-	-	-	-
TOTAL	<u>\$ 29,794,490</u>	<u>\$ 59,340,907</u>	<u>\$ 431,791,412</u>	<u>\$ 5,077,950</u>	<u>\$ 142,275,950</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
SUMMARY DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2017

Year	Internal Service Funds Notes & Contracts	Enterprise Funds Bonds, Loans Contracts	Total Primary Government	Anchorage School District Bonds	Total Reporting Entity
2018	\$ 9,555,570	\$ 56,620,554	\$ 129,788,213	\$ 79,160,330	\$ 208,948,543
2019	10,418,387	72,243,529	144,272,802	79,680,363	223,953,165
2020	8,726,039	55,913,712	125,913,756	72,877,154	198,790,910
2021	7,577,112	55,235,037	114,432,288	72,816,482	187,248,770
2022	6,931,075	54,228,306	108,399,288	58,623,427	167,022,715
2023	5,915,607	54,253,116	107,434,205	59,031,809	166,466,014
2024	3,822,865	53,060,044	101,497,070	48,377,507	149,874,577
2025	844,854	52,998,722	94,420,889	38,881,522	133,302,411
2026	47,857	52,790,369	86,233,264	27,370,046	113,603,310
2027	47,857	52,239,300	85,783,844	27,346,990	113,130,834
2028	-	49,679,451	78,595,702	23,911,299	102,507,001
2029	-	47,090,056	71,300,011	18,878,837	90,178,848
2030	-	45,074,582	69,199,777	16,972,540	86,172,317
2031	-	42,559,970	62,730,277	15,542,488	78,272,765
2032	-	41,910,380	60,030,129	15,541,400	75,571,529
2033	-	41,254,770	57,445,019	15,537,700	72,982,719
2034	-	40,813,089	56,999,937	14,543,200	71,543,137
2035	-	39,714,734	52,446,433	11,558,950	64,005,383
2036	-	39,382,666	48,336,815	6,893,675	55,230,490
2037	-	38,257,519	45,244,519	1,526,250	46,770,769
2038	-	25,362,062	32,345,662	-	32,345,662
2039	-	24,429,753	24,429,753	-	24,429,753
2040	-	13,527,125	13,527,125	-	13,527,125
2041	-	13,536,500	13,536,500	-	13,536,500
2042	-	13,533,750	13,533,750	-	13,533,750
2043	-	13,530,875	13,530,875	-	13,530,875
2044	-	13,532,725	13,532,725	-	13,532,725
2045	-	1,943,375	1,943,375	-	1,943,375
2046	-	1,950,250	1,950,250	-	1,950,250
2047	-	1,947,500	1,947,500	-	1,947,500
TOTAL	\$ 53,887,223	\$ 1,108,613,821	\$ 1,830,781,753	\$ 705,071,966	\$ 2,535,853,719

MUNICIPALITY OF ANCHORAGE, ALASKA
AREAWIDE GENERAL OBLIGATION BONDS
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2017

Year	Principal	Interest	Total
2018	\$ 2,508,984	\$ 1,084,350	\$ 3,593,334
2019	2,440,637	969,415	3,410,052
2020	2,672,915	857,215	3,530,130
2021	2,116,106	732,185	2,848,291
2022	1,742,827	637,284	2,380,111
2023	1,824,111	557,374	2,381,485
2024	1,641,078	471,484	2,112,562
2025	1,358,127	385,682	1,743,809
2026	1,236,207	319,668	1,555,875
2027	1,292,037	258,032	1,550,069
2028	1,039,884	192,919	1,232,803
2029	760,808	139,085	899,893
2030	798,830	98,166	896,996
2031	431,392	66,816	498,208
2032	324,635	48,865	373,500
2033	264,240	32,534	296,774
2034	273,845	19,387	293,232
2035	190,000	7,366	197,366
TOTAL	<u>\$ 22,916,663</u>	<u>\$ 6,877,827</u>	<u>\$ 29,794,490</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 FIRE, POLICE, ECONOMIC & COMMUNITY DEVELOPMENT GENERAL OBLIGATION BONDS
 DEBT SERVICE REQUIREMENTS TO MATURITY
 December 31, 2017

Year	FIRE		POLICE		ECONOMIC & COMMUNITY DEVELOPMENT		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2018	\$ 2,518,396	\$ 1,063,651	\$ 134,231	\$ 83,210	\$ 1,613,446	\$ 977,492	\$ 6,390,426
2019	2,632,142	947,547	145,823	75,490	2,025,657	903,669	6,730,328
2020	3,038,237	824,342	150,057	69,802	2,141,616	810,842	7,034,896
2021	2,315,206	680,884	171,597	66,283	1,558,509	707,712	5,500,191
2022	1,715,604	579,284	177,876	57,174	1,294,496	644,301	4,468,735
2023	1,790,018	500,516	184,548	47,315	1,356,361	586,077	4,464,835
2024	1,439,849	415,663	195,985	38,058	1,218,715	523,103	3,831,373
2025	1,079,996	333,241	53,464	26,080	1,132,087	462,409	3,087,277
2026	1,126,844	280,913	54,486	23,151	1,186,553	408,702	3,080,649
2027	1,181,137	224,275	55,545	19,790	1,237,865	347,896	3,066,508
2028	868,493	164,672	51,167	16,467	1,031,358	286,036	2,418,193
2029	531,181	120,037	50,991	16,254	791,806	233,080	1,743,349
2030	549,273	91,673	51,637	13,904	831,259	193,344	1,731,090
2031	365,075	68,307	52,370	11,588	640,823	158,490	1,296,653
2032	370,000	50,328	35,000	9,026	672,627	127,089	1,264,070
2033	230,000	31,661	40,000	7,935	644,955	92,799	1,047,350
2034	245,000	19,991	40,000	5,642	677,283	60,778	1,048,694
2035	255,000	10,190	45,000	3,905	545,000	30,445	889,540
2036	-	-	45,000	2,250	190,000	9,500	246,750
TOTAL	\$ 22,251,451	\$ 6,407,175	\$ 1,734,777	\$ 593,324	\$ 20,790,416	\$ 7,563,764	\$ 59,340,907

MUNICIPALITY OF ANCHORAGE, ALASKA
ROADS AND DRAINAGE GENERAL OBLIGATION BONDS
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2017

Year	Principal	Interest	Total
2018	\$ 31,879,942	\$ 15,272,737	\$ 47,152,679
2019	31,115,741	13,797,514	44,913,255
2020	31,712,174	12,366,154	44,078,328
2021	25,723,583	10,840,875	36,564,458
2022	23,884,197	9,716,164	33,600,361
2023	24,949,962	8,591,000	33,540,962
2024	24,314,373	7,401,904	31,716,277
2025	22,436,326	6,276,952	28,713,278
2026	16,450,910	5,188,154	21,639,064
2027	17,223,416	4,369,245	21,592,661
2028	14,479,098	3,503,957	17,983,055
2029	11,490,214	2,790,049	14,280,263
2030	11,999,001	2,218,908	14,217,909
2031	9,380,340	1,714,657	11,094,997
2032	7,897,738	1,300,240	9,197,978
2033	6,655,805	905,620	7,561,425
2034	6,988,874	573,000	7,561,874
2035	4,410,000	250,588	4,660,588
2036	1,640,000	82,000	1,722,000
TOTAL	<u>\$ 324,631,694</u>	<u>\$ 107,159,718</u>	<u>\$ 431,791,412</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 THE ALASKA CENTER FOR PERFORMING ARTS ROOF LOAN
 DEBT SERVICE REQUIREMENTS TO MATURITY
 December 31, 2017

Year	Principal	Interest	Total
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>\$ 3,370,000</u>	<u>\$ 1,707,950</u>	<u>\$ 5,077,950</u>

INTERNAL SERVICE FUND
INFORMATION TECHNOLOGY
MASTER LEASE AGREEMENT
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2017

Year	Principal	Interest	Total
2018	\$ 8,382,286	\$ 1,125,427	\$ 9,507,713
2019	9,332,601	1,037,929	10,370,530
2020	7,877,857	800,325	8,678,182
2021	6,935,419	593,836	7,529,255
2022	6,476,783	406,435	6,883,218
2023	5,640,294	227,456	5,867,750
2024	3,691,618	83,390	3,775,008
2025	791,280	5,717	796,997
TOTAL	<u>\$ 49,128,138</u>	<u>\$ 4,280,515</u>	<u>\$ 53,408,653</u>

GENERAL FUND
LIBRARY
MASTER LEASE AGREEMENT
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2017

Year	Principal	Interest	Total
2018	\$ 36,676	\$ 11,181	\$ 47,857
2019	37,047	10,810	47,857
2020	38,163	9,694	47,857
2021	39,313	8,544	47,857
2022	40,498	7,359	47,857
2023	41,718	6,139	47,857
2024	42,975	4,882	47,857
2025	44,270	3,587	47,857
2026	45,604	2,253	47,857
2027	46,979	878	47,857
TOTAL	<u>\$ 413,243</u>	<u>\$ 65,327</u>	<u>\$ 478,570</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
SUMMARY OF ENTERPRISE FUNDS
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2017

Year	Electric Utility Bonds	Water Utility Bonds & Contracts	Wastewater Utility Bonds & Contracts	Solid Waste Bonds & Contracts	Total
2018	\$ 25,178,097	\$ 16,844,963	\$ 12,897,044	\$ 1,700,450	\$ 56,620,554
2019	24,680,747	28,530,673	17,353,958	1,678,151	72,243,529
2020	24,678,147	16,738,490	12,841,223	1,655,852	55,913,712
2021	24,678,347	16,654,338	12,716,822	1,185,530	55,235,037
2022	24,677,897	15,792,936	12,587,523	1,169,950	54,228,306
2023	24,679,897	15,687,034	12,731,813	1,154,372	54,253,116
2024	24,677,772	15,034,399	12,209,080	1,138,793	53,060,044
2025	24,641,283	14,948,344	12,285,881	1,123,214	52,998,722
2026	24,576,923	14,881,511	12,224,297	1,107,638	52,790,369
2027	24,512,909	14,793,707	12,118,230	814,454	52,239,300
2028	24,378,923	14,219,895	10,538,930	541,703	49,679,451
2029	24,246,156	13,246,321	9,063,371	534,208	47,090,056
2030	24,102,973	11,960,734	8,484,161	526,714	45,074,582
2031	23,954,027	10,439,280	7,820,948	345,715	42,559,970
2032	23,795,579	10,182,203	7,591,776	340,822	41,910,380
2033	23,631,223	9,929,823	7,357,795	335,929	41,254,770
2034	23,459,226	9,796,600	7,226,226	331,037	40,813,089
2035	23,277,854	9,768,740	6,668,140	-	39,714,734
2036	23,095,452	9,646,879	6,640,335	-	39,382,666
2037	22,899,706	9,177,112	6,180,701	-	38,257,519
2038	22,693,885	1,320,111	1,348,066	-	25,362,062
2039	22,486,003	1,025,750	918,000	-	24,429,753
2040	11,583,500	1,026,375	917,250	-	13,527,125
2041	11,586,500	1,030,125	919,875	-	13,536,500
2042	11,586,000	1,027,000	920,750	-	13,533,750
2043	11,584,000	1,027,000	919,875	-	13,530,875
2044	11,585,600	1,029,875	917,250	-	13,532,725
2045	-	1,025,625	917,750	-	1,943,375
2046	-	1,029,125	921,125	-	1,950,250
2047	-	1,030,125	917,375	-	1,947,500
TOTAL	\$ 586,928,626	\$ 288,845,093	\$ 215,317,070	\$ 15,684,532	\$ 1,108,613,821

MUNICIPALITY OF ANCHORAGE, ALASKA
ELECTRIC UTILITY
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2017

REVENUE BONDS

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	3,361,002	22,486,002
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>\$ 323,370,000</u>	<u>\$ 263,558,625</u>	<u>\$ 586,928,625</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
WATER UTILITY
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2017

Year	REVENUE BONDS		LONG-TERM CONTRACTS		Total
	Principal	Interest	Principal	Interest	
2018	\$ 4,025,000	\$ 5,140,185	\$ 6,108,883	\$ 1,570,895	\$ 16,844,963
2019	4,080,000	4,716,594	18,503,478	1,230,601	28,530,673
2020	4,135,000	4,631,329	6,846,535	1,125,626	16,738,490
2021	4,240,000	4,529,803	6,861,607	1,022,928	16,654,338
2022	4,350,000	4,415,040	6,107,892	920,004	15,792,936
2023	4,455,000	4,421,966	6,111,885	698,183	15,687,034
2024	4,085,000	4,087,375	6,069,517	792,507	15,034,399
2025	4,260,000	3,928,750	6,073,630	685,964	14,948,344
2026	4,705,000	3,754,625	5,842,526	579,360	14,881,511
2027	4,910,000	3,564,250	5,843,235	476,222	14,793,707
2028	4,845,000	3,345,375	5,655,121	374,399	14,219,895
2029	5,085,000	3,097,125	4,769,749	294,447	13,246,321
2030	5,350,000	2,836,250	3,551,584	222,900	11,960,734
2031	5,625,000	2,561,875	2,082,778	169,627	10,439,280
2032	5,910,000	2,273,500	1,860,318	138,385	10,182,203
2033	6,215,000	1,970,375	1,633,968	110,480	9,929,823
2034	6,535,000	1,651,625	1,524,004	85,971	9,796,600
2035	6,865,000	1,316,625	1,524,004	63,111	9,768,740
2036	7,220,000	964,500	1,422,128	40,251	9,646,879
2037	7,590,000	594,250	973,943	18,919	9,177,112
2038	640,000	388,500	287,301	4,310	1,320,111
2039	670,000	355,750	-	-	1,025,750
2040	705,000	321,375	-	-	1,026,375
2041	745,000	285,125	-	-	1,030,125
2042	780,000	247,000	-	-	1,027,000
2043	820,000	207,000	-	-	1,027,000
2044	865,000	164,875	-	-	1,029,875
2045	905,000	120,625	-	-	1,025,625
4046	955,000	74,125	-	-	1,029,125
2047	1,005,000	25,125	-	-	1,030,125
TOTAL	<u>\$ 112,575,000</u>	<u>\$ 65,990,917</u>	<u>\$ 99,654,086</u>	<u>\$ 10,625,090</u>	<u>\$ 288,845,093</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
WASTEWATER UTILITY
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2017

Year	REVENUE BONDS		LONG-TERM CONTRACTS		Total
	Principal	Interest	Principal	Interest	
2018	\$ 2,565,000	\$ 3,756,660	\$ 5,573,338	\$ 1,002,046	\$ 12,897,044
2019	2,840,000	3,469,800	10,099,697	944,461	17,353,958
2020	2,870,000	3,405,700	5,738,767	826,756	12,841,223
2021	2,910,000	3,331,450	5,730,277	745,095	12,716,822
2022	3,280,000	3,242,600	5,401,362	663,561	12,587,523
2023	3,625,000	3,414,875	5,149,977	541,961	12,731,813
2024	3,970,000	2,891,000	4,913,048	435,032	12,209,080
2025	4,080,000	2,789,750	4,918,473	497,658	12,285,881
2026	4,440,000	2,676,750	4,679,347	428,200	12,224,297
2027	4,690,000	2,548,500	4,551,400	328,330	12,118,230
2028	3,350,000	2,397,500	4,545,550	245,880	10,538,930
2029	3,520,000	2,225,750	3,135,504	182,117	9,063,371
2030	3,705,000	2,045,125	2,594,531	139,505	8,484,161
2031	3,895,000	1,855,125	1,965,815	105,008	7,820,948
2032	4,090,000	1,655,500	1,766,336	79,940	7,591,776
2033	4,305,000	1,445,625	1,549,304	57,866	7,357,795
2034	4,525,000	1,224,875	1,437,304	39,047	7,226,226
2035	4,755,000	992,875	898,357	21,908	6,668,140
2036	4,995,000	749,125	883,357	12,853	6,640,335
2037	5,255,000	492,875	428,803	4,023	6,180,701
2038	570,000	347,250	428,804	2,012	1,348,066
2039	600,000	318,000	-	-	918,000
2040	630,000	287,250	-	-	917,250
2041	665,000	254,875	-	-	919,875
2042	700,000	220,750	-	-	920,750
2043	735,000	184,875	-	-	919,875
2044	770,000	147,250	-	-	917,250
2045	810,000	107,750	-	-	917,750
2046	855,000	66,125	-	-	921,125
2047	895,000	22,375	-	-	917,375
TOTAL	\$ 84,895,000	\$ 48,567,960	\$ 76,389,351	\$ 7,303,259	\$ 217,155,570

MUNICIPALITY OF ANCHORAGE, ALASKA
SOLID WASTE SERVICES
DEBT SERVICE REQUIREMENTS TO MATURITY
LONG-TERM CONTRACTS
December 31, 2017

Year	Principal	Interest	Total
2018	\$ 1,486,612	\$ 213,838	\$ 1,700,450
2019	1,486,612	191,539	1,678,151
2020	1,486,613	169,239	1,655,852
2021	1,038,589	146,941	1,185,530
2022	1,038,589	131,361	1,169,950
2023	1,038,589	115,783	1,154,372
2024	1,038,589	100,204	1,138,793
2025	1,038,589	84,625	1,123,214
2026	1,038,589	69,049	1,107,638
2027	760,986	53,468	814,454
2028	499,650	42,053	541,703
2029	499,650	34,558	534,208
2030	499,650	27,064	526,714
2031	326,146	19,569	345,715
2032	326,145	14,677	340,822
2033	326,145	9,784	335,929
2034	326,145	4,892	331,037
TOTAL	<u>\$ 14,255,888</u>	<u>\$ 1,428,644</u>	<u>\$ 15,684,532</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
CIVICVentures
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2017

REVENUE BONDS

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 2,080,000	\$ 4,098,450	\$ 6,178,450
2019	2,240,000	4,015,250	6,255,250
2020	2,405,000	3,925,650	6,330,650
2021	2,580,000	3,829,450	6,409,450
2022	2,790,000	3,700,450	6,490,450
2023	3,015,000	3,560,950	6,575,950
2024	3,245,000	3,410,200	6,655,200
2025	3,490,000	3,247,950	6,737,950
2026	3,750,000	3,073,450	6,823,450
2027	4,100,000	2,885,950	6,985,950
2028	4,305,000	2,680,950	6,985,950
2029	4,520,000	2,465,700	6,985,700
2030	4,745,000	2,239,700	6,984,700
2031	4,980,000	2,002,450	6,982,450
2032	5,230,000	1,753,450	6,983,450
2033	5,495,000	1,491,950	6,986,950
2034	5,740,000	1,243,800	6,983,800
2035	5,970,000	1,014,200	6,984,200
2036	6,210,000	775,400	6,985,400
2037	6,460,000	527,000	6,987,000
2038	6,715,000	268,600	6,983,600
TOTAL	<u>\$ 90,065,000</u>	<u>\$ 52,210,950</u>	<u>\$ 142,275,950</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 ANCHORAGE SCHOOL DISTRICT
 DEBT SERVICE REQUIREMENTS TO MATURITY
 December 31, 2017

GENERAL OBLIGATION BONDS

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 56,500,000	\$ 22,660,330	\$ 79,160,330
2019	55,080,000	24,600,363	79,680,363
2020	53,535,000	19,342,154	72,877,154
2021	56,170,000	16,646,482	72,816,482
2022	44,445,000	14,178,427	58,623,427
2023	47,035,000	11,996,809	59,031,809
2024	38,370,000	10,007,507	48,377,507
2025	30,500,000	8,381,522	38,881,522
2026	20,215,000	7,155,046	27,370,046
2027	21,225,000	6,121,990	27,346,990
2028	18,775,000	5,136,299	23,911,299
2029	14,545,000	4,333,837	18,878,837
2030	13,295,000	3,677,540	16,972,540
2031	12,505,000	3,037,488	15,542,488
2032	13,100,000	2,441,400	15,541,400
2033	13,735,000	1,802,700	15,537,700
2034	13,390,000	1,153,200	14,543,200
2035	10,975,000	583,950	11,558,950
2036	6,700,000	193,675	6,893,675
2037	1,500,000	26,250	1,526,250
TOTAL	\$ 541,595,000	\$ 163,476,966	\$ 705,071,966

MUNICIPALITY OF ANCHORAGE, ALASKA
 CERTIFICATES OF PARTICIPATION, 2017 SERIES A
 DEBT SERVICE REQUIREMENTS TO MATURITY
 December 31, 2017

Year	Principal	Interest	Total
2018	\$ -	\$ -	\$ -
2019	2,555,000	2,884,530	5,439,530
2020	3,605,000	1,827,040	5,432,040
2021	3,695,000	1,738,285	5,433,285
2022	3,790,000	1,640,922	5,430,922
2023	3,895,000	1,536,128	5,431,128
2024	4,005,000	1,422,861	5,427,861
2025	4,130,000	1,300,389	5,430,389
2026	4,255,000	1,170,707	5,425,707
2027	4,395,000	1,032,845	5,427,845
2028	4,540,000	885,173	5,425,173
2029	4,695,000	728,089	5,423,089
2030	4,860,000	560,947	5,420,947
2031	5,035,000	383,071	5,418,071
2032	5,220,000	196,272	5,416,272
TOTAL	<u>\$ 58,675,000</u>	<u>\$ 17,307,255</u>	<u>\$ 75,982,255</u>