

MUNICIPALITY OF ANCHORAGE, ALASKA



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

For the Fiscal Year Ended December 31, 2018

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MUNICIPALITY OF ANCHORAGE, ALASKA

DETAIL STATEMENTS AND SCHEDULES

DECEMBER 31, 2018

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MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Balance Sheets
 December 31, 2018
 (With summarized financial information at December 31, 2017)

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	\$ 7,670	\$ -	\$ -	\$ -	\$ -	\$ -
Equity in General Cash Pool	64,457,406	-	2,267,306	432,752	1,378,738	111,400
Investments	2,690,724	-	-	-	-	-
Accrued Interest	815,211	-	-	-	-	-
Taxes Receivable:						
Delinquent Taxes	3,981,029	7,590	48,274	9,774	66,818	32,284
Tax Liens	261,598	-	-	-	-	-
Penalties and Interest	1,665,764	-	4,229	283	5,679	22,146
Less: Allowance for Uncollectibles	(83,033)	(4)	(416)	(16)	(528)	(1,774)
Total Net Taxes Receivable	5,825,358	7,586	52,087	10,041	71,969	52,656
Accounts Receivable	13,809,597	-	-	-	-	-
Less: Allowance for Uncollectibles	(3,887,935)	-	-	-	-	-
Total Net Accounts Receivable	9,921,662	-	-	-	-	-
Special Assessments Receivable:						
Current	-	420	-	-	-	-
Delinquent	-	-	-	-	-	-
Unbilled	-	6,762	-	-	-	-
Total Special Assessments Receivable	-	7,182	-	-	-	-
Intergovernmental Receivables	6,739,097	-	2,018	580	2,898	-
Due from Component Units:						
Anchorage School District	-	-	-	-	-	-
Due from Other Funds and Sub-Funds:						
Former City Service Area Fund	1,174	-	-	-	-	-
Building Safety Fund	6,653,702	-	-	-	-	-
Federal Grants Fund	3,080,111	-	-	-	-	-
Areawide Capital Projects Fund	89,911	-	-	-	-	-
Solid Waste Services Fund	141,656	-	-	-	-	-
Road and Drainage Capital Projects Fund	-	-	-	-	-	-
Anchorage Fire Capital Projects Fund	-	-	-	-	-	-
Anchorage Metro Police Capital Projects Fund	-	-	-	-	-	-
Merrill Field Airport Fund	3,823,576	-	-	-	-	-
Merrill Field Airport Capital Projects Fund	67,116	-	-	-	-	-
Information Technology Fund	13,678,984	-	-	-	-	-
Information Technology Capital Projects Fund	-	-	-	-	-	-
E911 Surcharge Fund	770,174	-	-	-	-	-
MOA Trust Fund	38,294	-	-	-	-	-
Other Restricted Resources Fund	115,942	-	-	-	-	-
Total Due from Other Funds and Sub-Funds	28,460,640	-	-	-	-	-
Inventories, at Cost	1,258,993	-	-	-	-	-
Prepaid Items and Deposits	123,406	-	-	-	-	-
Advances to Disaster Recovery Fund	2,316,239	-	-	-	-	-
Advances to Areawide Capital Projects Fund	696,346	-	-	-	-	-
TOTAL ASSETS	\$ 123,312,752	\$ 14,768	\$ 2,321,411	\$ 443,373	\$ 1,453,605	\$ 164,056
LIABILITIES						
Accounts Payable	\$ 4,438,837	\$ -	\$ 30	\$ 50,603	\$ 212,503	\$ -
Accrued Payroll Liabilities	3,495,511	-	-	-	8,175	-
Due to Areawide	-	1,174	-	-	-	-
Due to Anchorage School District	81,971,730	-	-	-	-	-
Unearned Revenue and Deposits	2,305,713	-	-	-	-	-
Advances from Other Funds	5,996,489	-	-	-	-	-
Total Liabilities	98,208,280	1,174	30	50,603	220,678	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues- Property Taxes	4,314,353	7,586	42,443	8,248	54,457	52,656
Unavailable Revenues- Special Assessments	-	7,182	-	-	-	-
Unavailable Revenues- Risk Management Claims	196,543	-	-	-	-	-
Unavailable Revenues - Build American Bonds Interest	55,086	-	-	-	-	-
Time Restricted Health Permit Receipts	539,246	-	-	-	-	-
Total Deferred Inflows of Resources	5,105,228	14,768	42,443	8,248	54,457	52,656
FUND BALANCE						
Nonspendable	4,394,984	-	-	-	-	-
Restricted	2,690,724	-	-	-	-	-
Committed	12,890,114	-	100,976	16,536	229,594	-
Unassigned	23,422	(1,174)	2,177,962	367,986	948,876	111,400
Total Fund Balance (Deficit)	19,999,244	(1,174)	2,278,938	384,522	1,178,470	111,400
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 123,312,752	\$ 14,768	\$ 2,321,411	\$ 443,373	\$ 1,453,605	\$ 164,056

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Balance Sheets
December 31, 2018
(With summarized financial information at December 31, 2017)

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	\$ -	\$ -	\$ 750	\$ -	\$ 950
Equity in General Cash Pool	13,565,058	10,996,898	7,191,705	15,556,199	29,305	4,068,155
Investments	-	-	-	-	-	-
Accrued Interest	84,588	65,851	-	76,034	-	44,390
Taxes Receivable:						
Delinquent Taxes	1,811,379	1,679,493	247,665	2,558,569	1,392	405,593
Tax Liens	-	-	-	-	-	-
Penalties and Interest	-	-	6,564	-	106	-
Less: Allowance for Uncollectibles	(19,632)	(19,763)	(1,009)	(26,848)	(5)	(4,779)
Total Net Taxes Receivable	1,791,747	1,659,730	253,220	2,531,721	1,493	400,814
Accounts Receivable	184,941	510,868	10,477	1,105,883	-	396,047
Less: Allowance for Uncollectibles	(44,299)	(38,665)	-	(766,205)	-	(10,941)
Total Net Accounts Receivable	140,642	472,203	10,477	339,678	-	385,106
Special Assessments Receivable:						
Current	-	108,576	-	-	-	-
Delinquent	-	9,863	-	-	-	-
Unbilled	-	2,752,174	-	-	-	-
Total Special Assessments Receivable	-	2,870,613	-	-	-	-
Intergovernmental Receivables	111,420	147,799	14,380	147,499	-	38,379
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	-	-	-	-	-	-
Solid Waste Services 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	334,694	-	-	-	-	-
Advances to Disaster Recovery Fund	-	-	-	-	-	-
Advances to Areawide Capital Projects Fund	-	-	-	-	-	-
TOTAL ASSETS	\$ 16,028,449	\$ 16,213,094	\$ 7,469,782	\$ 18,651,881	\$ 30,798	\$ 4,937,794
LIABILITIES						
Accounts Payable	\$ 288,242	\$ 1,252,409	\$ 807,294	\$ 1,548,397	\$ -	\$ 630,310
Accrued Payroll Liabilities	3,641,569	682,821	14,182	2,613,047	-	375,105
Due to Areawide	-	-	-	-	-	-
Due to Anchorage School District	-	-	-	-	-	-
Unearned Revenue and Deposits	-	-	-	234,492	-	-
Advances from Other Funds	-	-	-	-	-	-
Total Liabilities	3,929,811	1,935,230	821,476	4,395,936	-	1,005,415
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues- Property Taxes	1,396,224	1,265,646	215,194	1,944,939	1,346	299,511
Unavailable Revenues- Special Assessments	-	2,752,174	-	-	-	-
Unavailable Revenues- Risk Management Claims	-	-	-	-	-	-
Unavailable Revenues - Build American Bonds Interest	28,808	590,031	-	-	-	30,511
Time Restricted Health Permit Receipts	-	-	-	-	-	-
Total Deferred Inflows of Resources	1,425,032	4,607,851	215,194	1,944,939	1,346	330,022
FUND BALANCE						
Nonspendable	334,694	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	7,938,155	7,362,592	533,579	11,891,624	1,129	1,993,606
Unassigned	2,400,757	2,307,421	5,899,533	419,382	28,323	1,608,751
Total Fund Balance (Deficit)	10,673,606	9,670,013	6,433,112	12,311,006	29,452	3,602,357
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 16,028,449	\$ 16,213,094	\$ 7,469,782	\$ 18,651,881	\$ 30,798	\$ 4,937,794

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Balance Sheets
December 31, 2018
(With summarized financial information at December 31, 2017)

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 2018	Total 2017
ASSETS						
Cash	\$ 500	\$ 500	\$ -	\$ -	\$ 10,670	\$ 11,770
Equity in General Cash Pool	5,186,228	1,055	2,694,433	183,708	128,120,346	93,629,816
Investments	-	-	-	-	2,690,724	-
Accrued Interest	-	-	-	-	1,086,074	709,386
Taxes Receivable:						
Delinquent Taxes	97,678	2,017	-	-	10,949,555	10,963,223
Tax Liens	-	-	-	-	261,598	267,551
Penalties and Interest	7,633	4,078	-	-	1,716,482	1,623,497
Less: Allowance for Uncollectibles	(732)	(143)	-	-	(158,682)	(185,393)
Total Net Taxes Receivable	104,579	5,952	-	-	12,768,953	12,668,878
Accounts Receivable	600	87,045	16,345	-	16,121,803	13,527,672
Less: Allowance for Uncollectibles	-	(1,412)	-	-	(4,749,457)	(4,239,857)
Total Net Accounts Receivable	600	85,633	16,345	-	11,372,346	9,287,815
Special Assessments Receivable:						
Current	-	-	-	-	108,996	126,538
Delinquent	-	-	-	-	9,863	15,215
Unbilled	-	-	-	-	2,758,936	2,944,628
Total Special Assessments Receivable	-	-	-	-	2,877,795	3,086,381
Intergovernmental Receivables	-	-	-	-	7,204,070	1,426,280
Due from Component Units:						
Anchorage School District	-	-	1,676	-	1,676	1,941
Due from Other Funds and Sub-Funds:						
Former City Service Area Fund	-	-	-	-	1,174	1,151
Building Safety Fund	-	-	-	-	6,653,702	4,440,396
Federal Grants Fund	-	-	-	-	3,080,111	5,197,372
Areawide Capital Projects Fund	-	-	-	-	89,911	89,910
Solid Waste Services Fund	-	-	-	-	141,656	-
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	-	-	-	-	3,823,576	2,602,973
Merrill Field Airport Capital Projects Fund	-	-	-	-	67,116	3,265,514
Information Technology Fund	-	-	-	-	13,678,984	7,535,726
Information Technology Capital Projects Fund	-	-	-	-	-	6,298,142
E911 Surcharge Fund	-	-	-	-	770,174	627,825
MOA Trust Fund	-	-	-	-	38,294	44,910
Other Restricted Resources Fund	-	-	-	-	115,942	131,627
Total Due from Other Funds and Sub-Funds	-	-	-	-	28,460,640	59,775,524
Inventories, at Cost	-	-	-	-	1,258,993	1,296,780
Prepaid Items and Deposits	-	-	-	-	458,100	168,967
Advances to Disaster Recovery Fund	-	-	-	-	2,316,239	-
Advances to Areawide Capital Projects Fund	-	-	-	-	696,346	803,266
TOTAL ASSETS	\$ 5,291,907	\$ 93,140	\$ 2,712,454	\$ 183,708	\$ 199,322,972	\$ 182,866,804
LIABILITIES						
Accounts Payable	\$ 140,260	\$ 4,175	\$ 402,725	\$ 5,740	\$ 9,781,525	\$ 7,825,985
Accrued Payroll Liabilities	48,685	249,160	50,062	3,926	11,182,243	15,374,430
Due to Areawide	-	6,653,702	-	-	6,654,876	4,441,547
Due to Anchorage School District	-	-	-	-	81,971,730	82,994,012
Unearned Revenue and Deposits	850	228,000	345,286	-	3,114,341	1,908,727
Advances from Other Funds	-	-	-	-	5,996,489	-
Total Liabilities	189,795	7,135,037	798,073	9,666	118,701,204	112,544,701
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues- Property Taxes	101,567	5,952	-	-	9,710,122	6,484,809
Unavailable Revenues- Special Assessments	-	-	-	-	2,759,356	3,123,654
Unavailable Revenues- Risk Management Claims	-	-	-	-	196,543	286,268
Unavailable Revenues - Build American Bonds Interest	-	-	-	-	704,436	541,314
Time Restricted Health Permit Receipts	-	-	-	-	539,246	74,926
Total Deferred Inflows of Resources	101,567	5,952	-	-	13,909,703	10,510,971
FUND BALANCE						
Nonspendable	-	-	-	-	4,729,678	2,269,013
Restricted	-	-	-	-	2,690,724	11,155
Committed	241,801	-	192,883	-	43,392,589	40,768,427
Unassigned	4,758,744	(7,047,849)	1,721,498	174,042	15,899,074	16,762,537
Total Fund Balance (Deficit)	5,000,545	(7,047,849)	1,914,381	174,042	66,712,065	59,811,132
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 5,291,907	\$ 93,140	\$ 2,712,454	\$ 183,708	\$ 199,322,972	\$ 182,866,804

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, 2018
(with info for year ended December 31, 2017)

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	\$ 310,237,754	\$ -	\$ 1,251,048	\$ 307,972	\$ 3,049,568	\$ -
Assessments in Lieu of Taxes	3,382,960	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Licenses and Permits	3,285,793	-	-	-	-	-
Intergovernmental	11,016,282	-	1,522	427	17,571	-
Charges for Services	18,222,476	-	-	-	46,233	-
Fines and Forfeitures	216,786	-	-	-	-	-
Investment Income (Loss)	920,730	(23)	22,090	4,352	13,037	1,072
Restricted Contributions	126,429	-	-	-	-	-
Other	1,089,845	-	244,173	-	4,953	-
Total Revenues	<u>348,499,055</u>	<u>(23)</u>	<u>1,518,833</u>	<u>312,751</u>	<u>3,131,362</u>	<u>1,072</u>
EXPENDITURES						
General Government	19,505,368	-	-	-	-	-
Health and Human Services	13,090,516	-	-	-	-	-
Fire Services	23,959,624	-	1,223,945	-	983,159	-
Police Services	4,030,233	-	-	-	588,181	-
Economic and Community Development	32,509,707	-	-	-	245,210	-
Public Transportation	23,922,400	-	-	-	-	-
Public Works	8,404,881	-	-	-	-	-
Education	247,093,515	-	-	-	-	-
Maintenance and Operations	(558,119)	-	-	200,436	964,655	-
PERS On-behalf Expenditures	2,794,143	-	-	-	15,409	-
Debt Service:						
Principal	2,277,997	-	-	-	1,655	-
Interest and Fiscal Charges	1,750,791	-	-	-	91	-
Bond Issuance Costs	7,744	-	-	-	-	-
Total Expenditures	<u>378,788,800</u>	<u>-</u>	<u>1,223,945</u>	<u>200,436</u>	<u>2,798,360</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	(30,289,745)	(23)	294,888	112,315	333,002	1,072
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds	35,985,422	-	-	-	-	-
Transfers from Other Sub-Funds	-	-	-	-	-	-
Transfers to Other Funds	(4,220,953)	-	-	(40,000)	(202,345)	-
Transfers to Other Sub-Funds	(100,773)	-	-	-	-	-
Proceeds from Sale of Assets	225,922	-	-	-	-	-
Insurance Recoveries	354,096	-	-	4,992	-	-
Proceeds from Bond Sales	3,800,000	-	-	-	-	-
Proceeds from Premium on Bond Sales	242,957	-	-	-	-	-
Proceeds - Refunding Bonds	2,057,677	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	(2,292,765)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>36,051,583</u>	<u>-</u>	<u>-</u>	<u>(35,008)</u>	<u>(202,345)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	5,761,838	(23)	294,888	77,307	130,657	1,072
Fund Balance (Deficit), January 1	14,237,406	(1,151)	1,984,050	307,215	1,047,813	110,328
Fund Balance (Deficit), December 31	<u>\$ 19,999,244</u>	<u>\$ (1,174)</u>	<u>\$ 2,278,938</u>	<u>\$ 384,522</u>	<u>\$ 1,178,470</u>	<u>\$ 111,400</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, 2018
(with info for year ended December 31, 2017)

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	\$ 77,707,771	\$ 73,455,855	\$ 10,084,802	\$ 114,373,722	\$ (1,351)	\$ 19,724,283
Assessments in Lieu of Taxes	-	-	-	-	-	-
Special Assessments	-	330,110	-	-	-	-
Licenses and Permits	573,544	-	-	-	-	-
Intergovernmental	2,353,952	1,311,188	21,772	3,471,051	-	192,866
Charges for Services	395,575	2,712	33,469	1,028,003	-	2,028,554
Fines and Forfeitures	-	-	-	6,156,049	-	-
Investment Income (Loss)	243,857	133,387	45,314	268,487	425	45,286
Restricted Contributions	-	-	-	-	-	-
Other	55,099	815	26,149	351,591	-	53
Total Revenues	<u>81,329,798</u>	<u>75,234,067</u>	<u>10,211,506</u>	<u>125,648,903</u>	<u>(926)</u>	<u>21,991,042</u>
EXPENDITURES						
General Government	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-
Fire Services	76,126,928	-	-	-	-	-
Police Services	-	-	-	118,561,051	13,687	-
Economic and Community Development	-	-	-	-	-	17,673,995
Public Transportation	-	-	-	-	-	-
Public Works	-	2,739	-	-	-	-
Education	-	-	-	-	-	-
Maintenance and Operations	-	28,074,286	6,502,053	-	-	-
PERS On-behalf Expenditures	2,233,992	128,132	10,606	2,986,156	-	126,117
Debt Service:						
Principal	2,170,800	30,508,531	-	134,316	-	1,363,698
Interest and Fiscal Charges	1,071,622	14,989,677	-	220,874	-	894,140
Bond Issuance Costs	12,203	50,690	-	-	-	4,224
Total Expenditures	<u>81,615,545</u>	<u>73,754,055</u>	<u>6,512,659</u>	<u>121,902,397</u>	<u>13,687</u>	<u>20,062,174</u>
Excess (Deficiency) of Revenues over Expenditures	(285,747)	1,480,012	3,698,847	3,746,506	(14,613)	1,928,868
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds	427	24,661	-	214	-	371
Transfers from Other Sub-Funds	-	-	102,615	-	-	-
Transfers to Other Funds	(1,290,488)	(210,909)	(3,723,580)	(1,541,583)	-	(1,011,899)
Transfers to Other Sub-Funds	-	-	(102,615)	(96,821)	-	-
Proceeds from Sale of Assets	3,914	-	-	77,378	-	46,519
Insurance Recoveries	11,307	37,285	-	-	-	2,724
Proceeds from Bond Sales	-	-	-	-	-	-
Proceeds from Premium on Bond Sales	382,841	1,590,262	-	-	-	132,522
Proceeds - Refunding Bonds	3,242,400	13,468,431	-	-	-	1,122,369
Loan Proceeds	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	(3,612,841)	(15,007,187)	-	-	-	(1,250,599)
Total Other Financing Sources (Uses)	<u>(1,262,440)</u>	<u>(97,457)</u>	<u>(3,723,580)</u>	<u>(1,560,812)</u>	<u>-</u>	<u>(957,993)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(1,548,187)	1,382,555	(24,733)	2,185,694	(14,613)	970,875
Fund Balance (Deficit), January 1	12,221,793	8,287,458	6,457,845	10,125,312	44,065	2,631,482
Fund Balance (Deficit), December 31	<u>\$ 10,673,606</u>	<u>\$ 9,670,013</u>	<u>\$ 6,433,112</u>	<u>\$ 12,311,006</u>	<u>\$ 29,452</u>	<u>\$ 3,602,357</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, 2018
 (with info for year ended December 31, 2017)

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 2018	Total 2017
REVENUES						
Taxes	\$ 3,729,444	\$ -	\$ -	\$ -	\$ 613,920,868	\$ 609,209,648
Assessments in Lieu of Taxes	-	-	-	-	3,382,960	3,441,656
Special Assessments	-	-	-	-	330,110	413,288
Licenses and Permits	-	5,228,816	-	-	9,088,153	9,680,014
Intergovernmental	33,029	76,841	48,176	7,756	18,552,433	18,674,647
Charges for Services	411,542	12,712	782,214	48,179	23,011,669	22,934,386
Fines and Forfeitures	300	-	-	-	6,373,135	5,766,814
Investment Income (Loss)	59,879	(107,872)	24,158	465	1,674,644	1,674,132
Restricted Contributions	-	-	-	-	126,429	103,178
Other	18,350	-	1,082,101	-	2,873,129	6,197,613
Total Revenues	<u>4,252,544</u>	<u>5,210,497</u>	<u>1,936,649</u>	<u>56,400</u>	<u>679,333,530</u>	<u>678,095,376</u>
EXPENDITURES						
General Government	-	-	2,337,967	227,908	22,071,243	23,796,280
Health and Human Services	-	-	-	-	13,090,516	13,421,277
Fire Services	-	-	-	-	102,293,656	104,110,759
Police Services	-	-	-	-	123,193,152	126,600,967
Economic and Community Development	2,790,402	7,367,017	-	-	60,586,331	61,104,755
Public Transportation	-	-	-	-	23,922,400	23,197,701
Public Works	-	-	-	-	8,407,620	7,823,857
Education	-	-	-	-	247,093,515	247,307,425
Maintenance and Operations	-	-	-	-	35,183,311	34,058,757
PERS On-behalf Expenditures	33,029	76,841	48,176	7,756	8,460,357	6,900,841
Debt Service:						
Principal	93,003	-	-	-	36,550,000	36,160,000
Interest and Fiscal Charges	46,106	-	-	-	18,973,301	20,426,423
Bond Issuance Costs	1,408	-	-	-	76,269	-
Total Expenditures	<u>2,963,948</u>	<u>7,443,858</u>	<u>2,386,143</u>	<u>235,664</u>	<u>699,901,671</u>	<u>704,909,042</u>
Excess (Deficiency) of Revenues over Expenditures	1,288,596	(2,233,361)	(449,494)	(179,264)	(20,568,141)	(26,813,666)
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds	-	-	-	-	36,011,095	34,295,850
Transfers from Other Sub-Funds	-	-	-	197,594	300,209	305,402
Transfers to Other Funds	(949,288)	-	-	-	(13,191,045)	(15,154,221)
Transfers to Other Sub-Funds	-	-	-	-	(300,209)	(305,402)
Proceeds from Sale of Assets	7,390	-	-	-	361,123	1,702,139
Insurance Recoveries	-	-	-	-	410,404	308,960
Proceeds from Bond Sales	-	-	-	-	3,800,000	-
Proceeds from Premium on Bond Sales	44,174	-	-	-	2,392,756	-
Proceeds - Refunding Bonds	374,123	-	-	-	20,265,000	-
Loan Proceeds	-	-	-	-	-	413,243
Payment to Refunding Bond Escrow Agent	(416,867)	-	-	-	(22,580,259)	-
Total Other Financing Sources (Uses)	<u>(940,468)</u>	<u>-</u>	<u>-</u>	<u>197,594</u>	<u>27,469,074</u>	<u>21,565,971</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	348,128	(2,233,361)	(449,494)	18,330	6,900,933	(5,247,695)
Fund Balance (Deficit), January 1	4,652,417	(4,814,488)	2,363,875	155,712	59,811,132	65,058,827
Fund Balance (Deficit), December 31	<u>\$ 5,000,545</u>	<u>\$ (7,047,849)</u>	<u>\$ 1,914,381</u>	<u>\$ 174,042</u>	<u>\$ 66,712,065</u>	<u>\$ 59,811,132</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, 2018
 (with info for year ended December 31, 2017)

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	\$ 229,314,354	\$ -	\$ 1,195,065	\$ 299,096	\$ 2,880,249	\$ -
Personal Property	20,627,550	-	27,636	1,353	130,017	-
Foreclosed Property	159,780	-	-	-	-	-
Aircraft	190,052	-	-	-	-	-
Motor Vehicle Registration	5,952,930	-	18,674	5,368	26,813	-
Motor Vehicle Rental	6,796,389	-	-	-	-	-
Hotel - Motel	11,099,781	-	-	-	-	-
Excise on Tobacco Products	19,995,191	-	-	-	-	-
Excise on Marijuana Products	3,057,876	-	-	-	-	-
Excise on Fuel Products	11,672,010	-	-	-	-	-
Tax Cost Recoveries	(5,661)	-	1,378	-	662	-
Penalties and Interest	1,377,502	-	8,295	2,030	11,827	-
Total Taxes	310,237,754	-	1,251,048	307,972	3,049,568	-
Payments in Lieu of Taxes:						
Municipal Enterprise Service Assessment	483,846	-	-	-	-	-
Payments in Lieu of Property Taxes	2,899,114	-	-	-	-	-
Total Payments in Lieu of Taxes	3,382,960	-	-	-	-	-
Special Assessments:						
Collections	-	-	-	-	-	-
Penalties and Interest	-	-	-	-	-	-
Total Special Assessments	-	-	-	-	-	-
Licenses and Permits:						
Taxicab Permits and Revisions	652,464	-	-	-	-	-
Chauffeur Licenses and Renewals	26,440	-	-	-	-	-
Construction and ROW Permits	1,041,166	-	-	-	-	-
Animal Licenses	231,332	-	-	-	-	-
Mechanical Licenses and Exams	-	-	-	-	-	-
Local Business Licenses	18,245	-	-	-	-	-
Marijuana Licenses	31,900	-	-	-	-	-
Landscaping Plan Reviews	17,270	-	-	-	-	-
Building Permit Plan Reviews	291,096	-	-	-	-	-
Electronic Plan Reviews	70,175	-	-	-	-	-
Inspections	384,825	-	-	-	-	-
Building and Grading Permits	-	-	-	-	-	-
Electrical Permits	-	-	-	-	-	-
Mechanical, Gas and Plumbing Permits	-	-	-	-	-	-
Sign Permits	-	-	-	-	-	-
Elevator Permits	-	-	-	-	-	-
Mobile Home and Park Permits	-	-	-	-	-	-
Land Use Permits	113,348	-	-	-	-	-
Miscellaneous Permits	407,532	-	-	-	-	-
Total Licenses and Permits	3,285,793	-	-	-	-	-
Intergovernmental:						
Federal Government:						
Other Federal Grants - Direct	68,900	-	-	-	-	-
Build America Bond Subsidy	68,730	-	-	-	-	-
State of Alaska:						
Municipal Assistance	6,095,770	-	-	-	-	-
State of Alaska On-behalf Payments	2,794,143	-	-	-	15,409	-
Fisheries Tax	72,130	-	-	-	-	-
Liquor License	-	-	-	-	-	-
Electric Co-op Allocation	478,614	-	1,522	427	2,162	-
National Forest Allocation	-	-	-	-	-	-
Traffic Signal Management	-	-	-	-	-	-
State Grant Revenue - Direct	1,437,995	-	-	-	-	-
Total Intergovernmental	11,016,282	-	1,522	427	17,571	-
Charges for Services:						
Aquatics	-	-	-	-	-	-
Recreation Centers and Programs	-	-	-	-	1,420	-
Recreation Center Rentals and Activities	-	-	-	-	7,722	-
Parks and Recreation	-	-	-	-	-	-
Sports and Parks Activities	103,555	-	-	-	-	-
Camping Fees	-	-	-	-	1,233	-
School District Service Fees	-	-	-	-	-	-
Golf Fees	-	-	-	-	-	-
Ambulance Service Fees	9,241,997	-	-	-	-	-
Police Services	-	-	-	-	-	-
DWI Impound Administrative Fees	246,804	-	-	-	-	-
Incarceration Cost Recovery	-	-	-	-	-	-
Health Service Fees	464,093	-	-	-	-	-
Sanitary Inspection Fees	1,611,276	-	-	-	-	-
Cemetery Fees	302,387	-	-	-	-	-
Zoning Fees	362,152	-	-	-	-	-
Maps and Publications	6,006	-	-	-	-	-
Platting Fees	354,404	-	-	-	-	-
Fire Alarm Fees	-	-	-	-	-	-
Animal Shelter Fees	254,364	-	-	-	-	-
Mapping Fees	4,468	-	-	-	-	-
Hazardous Waste Fees	-	-	-	-	-	-
Fire Inspection Fees	-	-	-	-	-	-
Transit Fees	3,463,604	-	-	-	-	-

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, 2018
(with info for year ended December 31, 2017)

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
Transit Advertising Fees	\$ 267,930	\$ -	\$ -	\$ -	\$ -	\$ -
Library Fees	1,215	-	-	-	-	-
Lost Book Reimbursement	13,923	-	-	-	-	-
Sale of Books	102	-	-	-	-	-
Copier Fees	30,768	-	-	-	-	-
Reimbursed Costs	1,395,228	-	-	-	35,858	-
Miscellaneous Services	98,200	-	-	-	-	-
Total Charges for Services	<u>18,222,476</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,233</u>	<u>-</u>
Fines and Forfeitures:						
Parking Enforcement Fines	55,006	-	-	-	-	-
Library Book Fines	99,074	-	-	-	-	-
Traffic Court Fines	-	-	-	-	-	-
Trial Court Fines	-	-	-	-	-	-
Counter Fines	-	-	-	-	-	-
Curfew Fines	-	-	-	-	-	-
Minor Tobacco Fines	-	-	-	-	-	-
Pre-Trial Diversion Costs	41,933	-	-	-	-	-
Other Fines and Forfeitures	20,773	-	-	-	-	-
Total Fines and Forfeitures	<u>216,786</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Investment Income (Loss):						
Short-Term Investments (Loss)	224,655	(23)	22,090	4,352	13,037	1,072
Other	696,075	-	-	-	-	-
Total Investment Income (Loss)	<u>920,730</u>	<u>(23)</u>	<u>22,090</u>	<u>4,352</u>	<u>13,037</u>	<u>1,072</u>
Restricted Contributions	126,429	-	-	-	-	-
Other:						
Leases and Rentals	537,968	-	-	-	4,927	-
Parking Garages and Lots	28,522	-	-	-	-	-
Ticket Surcharges	-	-	-	-	-	-
Collection Revenue	183,812	-	-	-	-	-
Appeal Receipts	3,297	-	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	-	-	-
Prior Year Expenditure Recovery	11,535	-	244,173	-	26	-
Claims and Judgments	-	-	-	-	-	-
Cash Over and Short	(6,160)	-	-	-	-	-
Miscellaneous	330,871	-	-	-	-	-
Total Other	<u>1,089,845</u>	<u>-</u>	<u>244,173</u>	<u>-</u>	<u>4,953</u>	<u>-</u>
Total Revenues	<u>348,499,055</u>	<u>(23)</u>	<u>1,518,833</u>	<u>312,751</u>	<u>3,131,362</u>	<u>1,072</u>

EXPENDITURES

General Government:						
Assembly	3,786,387	-	-	-	-	-
Equal Rights Commission	774,254	-	-	-	-	-
Internal Audit	63,725	-	-	-	-	-
Office of the Mayor	805,614	-	-	-	-	-
Municipal Attorney	1,868,390	-	-	-	-	-
Municipal Manager	(955,008)	-	-	-	-	-
Heritage Land Bank	3,677,661	-	-	-	-	-
Finance	8,657,985	-	-	-	-	-
Information Technology	396,311	-	-	-	-	-
Employee Relations	4,528	-	-	-	-	-
Purchasing	425,521	-	-	-	-	-
Total General Government	<u>19,505,368</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public Safety:						
Health and Human Services	13,090,516	-	-	-	-	-
Fire Services	23,959,624	-	1,223,945	-	983,159	-
Police Services	4,030,233	-	-	-	588,181	-
Total Public Safety	<u>41,080,373</u>	<u>-</u>	<u>1,223,945</u>	<u>-</u>	<u>1,571,340</u>	<u>-</u>
Public Services:						
Economic and Community Development	32,509,707	-	-	-	245,210	-
Public Transportation	23,922,400	-	-	-	-	-
Public Works	8,404,881	-	-	-	-	-
Education	247,093,515	-	-	-	-	-
Maintenance and Operations	(558,119)	-	-	200,436	964,655	-
Total Public Services	<u>311,372,384</u>	<u>-</u>	<u>-</u>	<u>200,436</u>	<u>1,209,865</u>	<u>-</u>
PERS On-behalf Expenditures	2,794,143	-	-	-	15,409	-
Debt Service:						
Principal	2,277,997	-	-	-	1,655	-
Interest and Fiscal Charges	1,750,791	-	-	-	91	-
Bond Issuance Costs	7,744	-	-	-	-	-
Total Debt Service	<u>4,036,532</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,746</u>	<u>-</u>
Total Expenditures	<u>378,788,800</u>	<u>-</u>	<u>1,223,945</u>	<u>200,436</u>	<u>2,798,360</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	(30,289,745)	(23)	294,888	112,315	333,002	1,072

OTHER FINANCING SOURCES (USES)

Transfers from Other Funds:						
State Grants Fund	-	-	-	-	-	-
MOA Trust Fund	6,300,000	-	-	-	-	-
Electric Utility Fund	9,565,771	-	-	-	-	-
Areawide Capital Projects Fund	611	-	-	-	-	-
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, 2018
 (with info for year ended December 31, 2017)

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	-	-	-	-	-	-
Public Transportation Capital Projects Fund	20	-	-	-	-	-
Refuse Utility Fund	627,492	-	-	-	-	-
Solid Waste Utility Fund	1,661,279	-	-	-	-	-
Water Utility Fund	8,524,748	-	-	-	-	-
Wastewater Utility Fund	6,241,155	-	-	-	-	-
Airport Fund	45,431	-	-	-	-	-
Port Fund	3,018,915	-	-	-	-	-
Metropolitan Police Capital Projects Fund	-	-	-	-	-	-
Total Transfers from Other Funds	<u>35,985,422</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers from Other Sub-Funds:						
Areawide Service Area Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Service Area Fund	-	-	-	-	-	-
LRSA Other Contributing Roads Service Area Fund	-	-	-	-	-	-
Total Transfers from Other Sub-Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	(565,206)	-	-	-	-	-
State Grants Fund	(614,175)	-	-	-	-	-
Federal Grants Fund	(129,311)	-	-	-	-	-
Miscellaneous Operational Grants Fund	(854,969)	-	-	-	-	-
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	(156,792)	-	-	-	-	-
Police/Fire Retiree Medical Administration Fund	-	-	-	-	-	-
Police/Fire Certificate of Participation Bond Debt Service Fund	-	-	-	-	-	-
CBERRRSA Capital Projects Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	(1,827,461)	-	-	-	-	-
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	(40,000)	-	-
Public Transportation Capital Projects Fund	(73,039)	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Girdwood Valley Capital Projects Fund	-	-	-	-	(202,345)	-
Equipment Maintenance Fund	-	-	-	-	-	-
Total Transfers to Other Funds	<u>(4,220,953)</u>	<u>-</u>	<u>-</u>	<u>(40,000)</u>	<u>(202,345)</u>	<u>-</u>
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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Proceeds from Bond Sales	3,800,000	-	-	-	-	-
Proceeds from Premium on Bond Sales	242,957	-	-	-	-	-
Proceeds from Refunding Bonds	2,057,677	-	-	-	-	-
Proceeds from Sale of Assets	225,922	-	-	-	-	-
Insurance Recoveries	354,096	-	-	4,992	-	-
Loan Proceeds	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	(2,292,765)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>36,051,583</u>	<u>-</u>	<u>-</u>	<u>(35,008)</u>	<u>(202,345)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	5,761,838	(23)	294,888	77,307	130,657	1,072
Fund Balance (Deficit), January 1	14,237,406	(1,151)	1,984,050	307,215	1,047,813	110,328
Fund Balance (Deficit), December 31	<u>\$ 19,999,244</u>	<u>\$ (1,174)</u>	<u>\$ 2,278,938</u>	<u>\$ 384,522</u>	<u>\$ 1,178,470</u>	<u>\$ 111,400</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, 2018
 (with info for year ended December 31, 2017)

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	\$ 69,905,688	\$ 64,459,392	\$ 9,754,155	\$ 103,345,548	\$ (1,332)	\$ 17,387,603
Personal Property	6,360,118	6,974,493	147,270	9,061,254	(14)	1,706,152
Foreclosed Property	-	-	-	-	-	-
Aircraft	-	-	-	-	-	-
Motor Vehicle Registration	1,031,011	1,367,642	133,058	1,364,864	-	355,138
Motor Vehicle Rental	-	-	-	-	-	-
Hotel - Motel	-	275,500	-	-	-	177,929
Excise on Tobacco Products	-	-	-	-	-	-
Excise on Marijuana Products	-	-	-	-	-	-
Excise on Fuel Products	-	-	-	-	-	-
Tax Cost Recoveries	23,253	19,911	5,167	34,778	-	5,193
Penalties and Interest	387,701	358,917	45,152	567,278	(5)	92,268
Total Taxes	<u>77,707,771</u>	<u>73,455,855</u>	<u>10,084,802</u>	<u>114,373,722</u>	<u>(1,351)</u>	<u>19,724,283</u>
Payments in Lieu of Taxes:						
Municipal Enterprise Service Assessment	-	-	-	-	-	-
Payments in Lieu of Property Taxes	-	-	-	-	-	-
Total Payments in Lieu of Taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Assessments:						
Collections	-	199,895	-	-	-	-
Penalties and Interest	-	130,215	-	-	-	-
Total Special Assessments	<u>-</u>	<u>330,110</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses and Permits:						
Taxicab Permits and Revisions	-	-	-	-	-	-
Chauffeur Licenses and Renewals	-	-	-	-	-	-
Construction and ROW Permits	-	-	-	-	-	-
Animal Licenses	-	-	-	-	-	-
Mechanical Licenses and Exams	-	-	-	-	-	-
Local Business Licenses	-	-	-	-	-	-
Marijuana Licenses	-	-	-	-	-	-
Landscaping Plan Reviews	-	-	-	-	-	-
Building Permit Plan Reviews	573,544	-	-	-	-	-
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	-	-	-	-	-	-
Total Licenses and Permits	<u>573,544</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental:						
Federal Government:						
Other Federal Grants - Direct	-	-	-	-	-	-
Build America Bond Subsidy	35,943	532,649	-	-	-	38,067
State of Alaska:						
Municipal Assistance	-	-	-	-	-	-
State of Alaska On-behalf Payments	2,233,992	128,132	10,606	2,986,156	-	126,117
Fisheries Tax	-	-	-	-	-	-
Liquor License	-	-	-	373,100	-	-
Electric Co-op Allocation	84,017	110,308	-	111,795	-	28,682
National Forest Allocation	-	65,778	-	-	-	-
Traffic Signal Management	-	474,321	11,166	-	-	-
State Grant Revenue - Direct	-	-	-	-	-	-
Total Intergovernmental	<u>2,353,952</u>	<u>1,311,188</u>	<u>21,772</u>	<u>3,471,051</u>	<u>-</u>	<u>192,866</u>
Charges for Services:						
Aquatics	-	-	-	-	-	559,941
Recreation Centers and Programs	-	-	-	-	-	5,476
Recreation Center Rentals and Activities	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	252,703
Sports and Parks Activities	-	-	-	-	-	901,408
Camping Fees	-	-	-	-	-	43,996
School District Service Fees	-	-	-	-	-	258,420
Golf Fees	-	-	-	-	-	6,610
Ambulance Service Fees	-	-	-	-	-	-
Police Services	-	-	-	103,736	-	-
DWI Impound Administrative Fees	-	-	-	153,863	-	-
Incarceration Cost Recovery	-	-	-	247,199	-	-
Health Service Fees	-	-	-	-	-	-
Sanitary Inspection Fees	-	-	-	-	-	-
Cemetery Fees	-	-	-	-	-	-
Zoning Fees	-	-	-	-	-	-
Maps and Publications	-	-	-	-	-	-
Platting Fees	-	-	-	-	-	-
Fire Alarm Fees	69,945	-	-	-	-	-
Animal Shelter Fees	-	-	-	-	-	-
Mapping Fees	-	-	-	-	-	-
Hazardous Waste Fees	178,934	-	-	-	-	-
Fire Inspection Fees	123,207	-	-	-	-	-
Transit Fees	-	-	-	-	-	-

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
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For the year ended December 31, 2018
(with info for year ended December 31, 2017)

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
Transit Advertising Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Library Fees	-	-	-	-	-	-
Lost Book Reimbursement	-	-	-	-	-	-
Sale of Books	-	-	-	-	-	-
Copier Fees	234	-	-	-	-	-
Reimbursed Costs	23,255	2,712	33,469	523,205	-	-
Miscellaneous Services	-	-	-	-	-	-
Total Charges for Services	<u>395,575</u>	<u>2,712</u>	<u>33,469</u>	<u>1,028,003</u>	<u>-</u>	<u>2,028,554</u>
Fines and Forfeitures:						
Parking Enforcement Fines	-	-	-	-	-	-
Library Book Fines	-	-	-	-	-	-
Traffic Court Fines	-	-	-	2,542,876	-	-
Trial Court Fines	-	-	-	1,958,331	-	-
Counter Fines	-	-	-	1,397,053	-	-
Curfew Fines	-	-	-	1,243	-	-
Minor Tobacco Fines	-	-	-	839	-	-
Pre-Trial Diversion Costs	-	-	-	-	-	-
Other Fines and Forfeitures	-	-	-	255,707	-	-
Total Fines and Forfeitures	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,156,049</u>	<u>-</u>	<u>-</u>
Investment Income (Loss):						
Short-Term Investments (Loss)	243,857	133,387	45,314	268,487	425	45,286
Other	-	-	-	-	-	-
Total Investment Income (Loss)	<u>243,857</u>	<u>133,387</u>	<u>45,314</u>	<u>268,487</u>	<u>425</u>	<u>45,286</u>
Restricted Contributions	-	-	-	-	-	-
Other:						
Leases and Rentals	23,749	-	-	-	-	-
Parking Garages and Lots	-	-	-	-	-	-
Ticket Surcharges	-	-	-	-	-	-
Collection Revenue	2,200	-	-	-	-	-
Appeal Receipts	-	-	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	208,625	-	-
Prior Year Expenditure Recovery	-	-	955	10	-	1,139
Claims and Judgments	-	-	-	-	-	-
Cash Over and Short	-	(2)	-	(39)	-	(1,086)
Miscellaneous	29,150	817	25,194	142,995	-	-
Total Other	<u>55,099</u>	<u>815</u>	<u>26,149</u>	<u>351,591</u>	<u>-</u>	<u>53</u>
Total Revenues	<u>81,329,798</u>	<u>75,234,067</u>	<u>10,211,506</u>	<u>125,648,903</u>	<u>(926)</u>	<u>21,991,042</u>

EXPENDITURES

General Government:						
Assembly	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-
Office of the Mayor	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-
Heritage Land Bank	-	-	-	-	-	-
Finance	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
Employee Relations	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-
Total General Government	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public Safety:						
Health and Human Services	-	-	-	-	-	-
Fire Services	76,126,928	-	-	-	-	-
Police Services	-	-	-	118,561,051	13,687	-
Total Public Safety	<u>76,126,928</u>	<u>-</u>	<u>-</u>	<u>118,561,051</u>	<u>13,687</u>	<u>-</u>
Public Services:						
Economic and Community Development	-	-	-	-	-	17,673,995
Public Transportation	-	-	-	-	-	-
Public Works	-	2,739	-	-	-	-
Education	-	-	-	-	-	-
Maintenance and Operations	-	28,074,286	6,502,053	-	-	-
Total Public Services	<u>-</u>	<u>28,077,025</u>	<u>6,502,053</u>	<u>-</u>	<u>-</u>	<u>17,673,995</u>
PERS On-behalf Expenditures	2,233,992	128,132	10,606	2,986,156	-	126,117
Debt Service:						
Principal	2,170,800	30,508,531	-	134,316	-	1,363,698
Interest and Fiscal Charges	1,071,622	14,989,677	-	220,874	-	894,140
Bond Issuance Costs	12,203	50,690	-	-	-	4,224
Total Debt Service	<u>3,254,625</u>	<u>45,548,898</u>	<u>-</u>	<u>355,190</u>	<u>-</u>	<u>2,262,062</u>
Total Expenditures	<u>81,615,545</u>	<u>73,754,055</u>	<u>6,512,659</u>	<u>121,902,397</u>	<u>13,687</u>	<u>20,062,174</u>
Excess (Deficiency) of Revenues over Expenditures	(285,747)	1,480,012	3,698,847	3,746,506	(14,613)	1,928,868

OTHER FINANCING SOURCES (USES)

Transfers from Other Funds:						
State Grants Fund	-	21,006	-	-	-	-
MOA Trust Fund	-	-	-	-	-	-
Electric Utility Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	427	-	-	-	-	-

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, 2018
(with info for year ended December 31, 2017)

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	\$ -	\$ 3,655	\$ -	\$ -	\$ -	\$ -
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	371
Public Transportation 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	-	-	-	214	-	-
Total Transfers from Other Funds	427	24,661	-	214	-	371
Transfers from Other Sub-Funds:						
Areawide Service Area Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Service Area Fund	-	-	-	-	-	-
LRSA Other Contributing Roads Service Area Fund	-	-	102,615	-	-	-
Total Transfers from Other Sub-Funds	-	-	102,615	-	-	-
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	-	(17,849)	-	-	-	(11,899)
State Grants Fund	(440)	(18,060)	-	(71,359)	-	-
Federal Grants Fund	-	-	-	(5,317)	-	-
Miscellaneous Operational Grants Fund	-	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	(175,000)	-	-	-	-
Anchorage Metropolitan Police Service Area Capital Projects Fund	-	-	-	-	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	(318,280)	-	-	(494,460)	-	-
Police/Fire Retiree Medical Administration Fund	(971,768)	-	-	-	-	-
Police/Fire Certificate of Participation Bond Debt Service Fund	-	-	-	(970,447)	-	-
CBERRRSA Capital Projects Fund	-	-	(3,723,580)	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-	-
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	-	-	-
Public Transportation Capital Projects Fund	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	(1,000,000)
Girdwood Valley Capital Projects Fund	-	-	-	-	-	-
Equipment Maintenance Fund	-	-	-	-	-	-
Total Transfers to Other Funds	(1,290,488)	(210,909)	(3,723,580)	(1,541,583)	-	(1,011,899)
Transfers to Other Sub-Funds:						
Transfer to ER-Chugiak Birchwood Rural Roads	-	-	(102,615)	-	-	-
Police and Fire Retiree Medical Administration Fund	-	-	-	(96,821)	-	-
Total Transfers to Other Sub-Funds	-	-	(102,615)	(96,821)	-	-
Proceeds from Bond Sales	-	-	-	-	-	-
Proceeds from Premium on Bond Sales	382,841	1,590,262	-	-	-	132,522
Proceeds from Refunding Bonds	3,242,400	13,468,431	-	-	-	1,122,369
Proceeds from Sale of Assets	3,914	-	-	77,378	-	46,519
Insurance Recoveries	11,307	37,285	-	-	-	2,724
Loan Proceeds	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	(3,612,841)	(15,007,187)	-	-	-	(1,250,599)
Total Other Financing Sources (Uses)	(1,262,440)	(97,457)	(3,723,580)	(1,560,812)	-	(957,993)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(1,548,187)	1,382,555	(24,733)	2,185,694	(14,613)	970,875
Fund Balance (Deficit), January 1	12,221,793	8,287,458	6,457,845	10,125,312	44,065	2,631,482
Fund Balance (Deficit), December 31	\$ 10,673,606	\$ 9,670,013	\$ 6,433,112	\$ 12,311,006	\$ 29,452	\$ 3,602,357

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, 2018
 (with info for year ended December 31, 2017)

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 2018	Total 2017
REVENUES						
Taxes:						
Real Property	\$ 3,634,976	\$ -	\$ -	\$ -	\$ 502,174,794	\$ 508,912,967
Personal Property	74,361	-	-	-	45,110,190	47,244,386
Foreclosed Property	-	-	-	-	159,780	-
Aircraft	-	-	-	-	190,052	194,083
Motor Vehicle Registration	-	-	-	-	10,255,498	11,082,632
Motor Vehicle Rental	-	-	-	-	6,796,389	6,267,718
Hotel - Motel	-	-	-	-	11,553,210	11,281,505
Excise on Tobacco Products	-	-	-	-	19,995,191	20,376,831
Excise on Marijuana Products	-	-	-	-	3,057,876	1,262,866
Excise on Fuel Products	-	-	-	-	11,672,010	-
Tax Cost Recoveries	2,291	-	-	-	87,097	43,322
Penalties and Interest	17,816	-	-	-	2,868,781	2,543,338
Total Taxes	3,729,444	-	-	-	613,920,868	609,209,648
Payments in Lieu of Taxes:						
Municipal Enterprise Service Assessment	-	-	-	-	483,846	481,109
Payments in Lieu of Property Taxes	-	-	-	-	2,899,114	2,960,547
Total Payments in Lieu of Taxes	-	-	-	-	3,382,960	3,441,656
Special Assessments:						
Collections	-	-	-	-	199,895	294,905
Penalties and Interest	-	-	-	-	130,215	118,383
Total Special Assessments	-	-	-	-	330,110	413,288
Licenses and Permits:						
Taxicab Permits and Revisions	-	-	-	-	652,464	985,011
Chauffeur Licenses and Renewals	-	-	-	-	26,440	26,625
Construction and ROW Permits	-	-	-	-	1,041,166	895,008
Animal Licenses	-	-	-	-	231,332	221,048
Mechanical Licenses and Exams	-	151,148	-	-	151,148	32,155
Local Business Licenses	-	464,555	-	-	482,800	92,483
Marijuana Licenses	-	-	-	-	31,900	22,900
Landscaping Plan Reviews	-	-	-	-	17,270	32,934
Building Permit Plan Reviews	-	1,157,061	-	-	2,021,701	2,275,440
Electronic Plan Reviews	-	-	-	-	70,175	196,834
Inspections	-	-	-	-	384,825	483,267
Building and Grading Permits	-	2,114,379	-	-	2,114,379	2,525,196
Electrical Permits	-	227,717	-	-	227,717	216,408
Mechanical, Gas and Plumbing Permits	-	542,203	-	-	542,203	501,116
Sign Permits	-	24,410	-	-	24,410	18,335
Elevator Permits	-	544,168	-	-	544,168	651,084
Mobile Home and Park Permits	-	3,175	-	-	3,175	16,800
Land Use Permits	-	-	-	-	113,348	126,900
Miscellaneous Permits	-	-	-	-	407,532	360,470
Total Licenses and Permits	-	5,228,816	-	-	9,088,153	9,680,014
Intergovernmental:						
Federal Government:						
Other Federal Grants - Direct	-	-	-	-	68,900	67,500
Build America Bond Subsidy	-	-	-	-	675,389	708,011
State of Alaska:						
Municipal Assistance	-	-	-	-	6,095,770	7,783,616
State of Alaska On-behalf Payments	33,029	76,841	48,176	7,756	8,460,357	6,900,841
Fisheries Tax	-	-	-	-	72,130	112,893
Liquor License	-	-	-	-	373,100	400,350
Electric Co-op Allocation	-	-	-	-	817,527	776,553
National Forest Allocation	-	-	-	-	65,778	3,334
Traffic Signal Management	-	-	-	-	485,487	484,999
State Grant Revenue - Direct	-	-	-	-	1,437,995	1,436,550
Total Intergovernmental	33,029	76,841	48,176	7,756	18,552,433	18,674,647
Charges for Services:						
Aquatics	161,054	-	-	-	720,995	814,659
Recreation Centers and Programs	12,143	-	-	-	19,039	279,524
Recreation Center Rentals and Activities	-	-	-	-	7,722	1,948
Parks and Recreation	-	-	-	-	252,703	498,010
Sports and Parks Activities	211,105	-	-	-	1,216,068	610,670
Camping Fees	-	-	-	-	45,229	105,292
School District Service Fees	-	-	292,829	-	551,249	574,959
Golf Fees	-	-	-	-	6,610	24,154
Ambulance Service Fees	-	-	-	-	9,241,997	8,998,985
Police Services	-	-	-	-	103,736	275,217
DWI Impound Administrative Fees	-	-	-	-	400,667	378,289
Incarceration Cost Recovery	-	-	-	-	247,199	203,361
Health Service Fees	-	-	-	-	464,093	410,318
Sanitary Inspection Fees	-	-	-	-	1,611,276	1,555,043
Cemetery Fees	-	-	-	-	302,387	303,646
Zoning Fees	-	-	-	-	362,152	375,849
Maps and Publications	-	-	-	-	6,006	9,117
Platting Fees	-	-	-	-	354,404	294,268
Fire Alarm Fees	-	-	-	-	69,945	76,606
Animal Shelter Fees	-	-	-	-	254,364	253,528
Mapping Fees	-	-	-	-	4,468	4,848
Hazardous Waste Fees	-	-	-	-	178,934	184,085
Fire Inspection Fees	-	-	-	-	123,207	136,341
Transit Fees	-	-	-	-	3,463,604	3,641,950

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, 2018
(with info for year ended December 31, 2017)

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 2018	Total 2017
Transit Advertising Fees	\$ -	\$ -	\$ -	\$ -	\$ 267,930	\$ 183,501
Library Fees	-	-	-	-	1,215	420
Lost Book Reimbursement	-	-	-	-	13,923	15,671
Sale of Books	-	-	-	-	102	138
Copier Fees	-	9,205	-	-	40,207	40,042
Reimbursed Costs	27,240	3,507	489,385	48,179	2,582,038	2,600,043
Miscellaneous Services	-	-	-	-	98,200	83,904
Total Charges for Services	411,542	12,712	782,214	48,179	23,011,669	22,934,386
Fines and Forfeitures:						
Parking Enforcement Fines	-	-	-	-	55,006	80,147
Library Book Fines	-	-	-	-	99,074	110,659
Traffic Court Fines	-	-	-	-	2,542,876	2,190,494
Trial Court Fines	-	-	-	-	1,958,331	1,952,974
Counter Fines	-	-	-	-	1,397,053	1,074,222
Curfew Fines	-	-	-	-	1,243	2,158
Minor Tobacco Fines	-	-	-	-	839	784
Pre-Trial Diversion Costs	-	-	-	-	41,933	42,695
Other Fines and Forfeitures	300	-	-	-	276,780	312,681
Total Fines and Forfeitures	300	-	-	-	6,373,135	5,766,814
Investment Income (Loss):						
Short-Term Investments (Loss)	59,879	(107,872)	24,158	465	978,569	1,290,217
Other	-	-	-	-	696,075	383,915
Total Investment Income (Loss)	59,879	(107,872)	24,158	465	1,674,644	1,674,132
Restricted Contributions	-	-	-	-	126,429	103,178
Other:						
Leases and Rentals	18,350	-	-	-	584,994	520,245
Parking Garages and Lots	-	-	-	-	28,522	47,359
Ticket Surcharges	-	-	-	-	-	28,582
Collection Revenue	-	-	-	-	186,012	232,737
Appeal Receipts	-	-	-	-	3,297	348
Criminal Rule 8 Collection Costs	-	-	-	-	208,625	192,319
Prior Year Expenditure Recovery	-	-	304	-	258,142	3,526,729
Claims and Judgments	-	-	-	-	-	51,825
Cash Over and Short	-	-	-	-	(7,287)	77
Miscellaneous	-	-	1,081,797	-	1,610,824	1,597,392
Total Other	18,350	-	1,082,101	-	2,873,129	6,197,613
Total Revenues	4,252,544	5,210,497	1,936,649	56,400	679,333,530	678,095,376
EXPENDITURES						
General Government:						
Assembly	-	-	-	-	3,786,387	4,139,221
Equal Rights Commission	-	-	-	-	774,254	895,471
Internal Audit	-	-	-	-	63,725	82,514
Office of the Mayor	-	-	-	-	805,614	983,176
Municipal Attorney	-	-	-	-	1,868,390	777,414
Municipal Manager	-	-	-	-	(955,008)	(729,608)
Heritage Land Bank	-	-	-	-	3,677,661	1,040,295
Finance	-	-	2,337,967	-	10,995,952	15,432,943
Information Technology	-	-	-	-	396,311	371,364
Employee Relations	-	-	-	227,908	232,436	293,269
Purchasing	-	-	-	-	425,521	510,221
Total General Government	-	-	2,337,967	227,908	22,071,243	23,796,280
Public Safety:						
Health and Human Services	-	-	-	-	13,090,516	13,421,277
Fire Services	-	-	-	-	102,293,656	104,110,759
Police Services	-	-	-	-	123,193,152	126,600,967
Total Public Safety	-	-	-	-	238,577,324	244,133,003
Public Services:						
Economic and Community Development	2,790,402	7,367,017	-	-	60,586,331	61,104,755
Public Transportation	-	-	-	-	23,922,400	23,197,701
Public Works	-	-	-	-	8,407,620	7,823,857
Education	-	-	-	-	247,093,515	247,307,425
Maintenance and Operations	-	-	-	-	35,183,311	34,058,757
Total Public Services	2,790,402	7,367,017	-	-	375,193,177	373,492,495
PERS On-behalf Expenditures	33,029	76,841	48,176	7,756	8,460,357	6,900,841
Debt Service:						
Principal	93,003	-	-	-	36,550,000	36,160,000
Interest and Fiscal Charges	46,106	-	-	-	18,973,301	20,426,423
Bond Issuance Costs	1,408	-	-	-	76,269	-
Total Debt Service	140,517	-	-	-	55,599,570	56,586,423
Total Expenditures	2,963,948	7,443,858	2,386,143	235,664	699,901,671	704,909,042
Excess (Deficiency) of Revenues over Expenditures	1,288,596	(2,233,361)	(449,494)	(179,264)	(20,568,141)	(26,813,666)
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds:						
State Grants Fund	-	-	-	-	21,006	-
MOA Trust Fund	-	-	-	-	6,300,000	6,000,000
Electric Utility Fund	-	-	-	-	9,565,771	9,331,662
Areawide Capital Projects Fund	-	-	-	-	611	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	427	-

Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2018
(with info for year ended December 31, 2017)

	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	Total 2018	Total 2017
Anchorage Roads and Drainage Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	3,655	\$ -
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	371	-
Public Transportation Capital Projects Fund	-	-	-	-	20	-
Refuse Utility Fund	-	-	-	-	627,492	610,767
Solid Waste Utility Fund	-	-	-	-	1,661,279	2,299,404
Water Utility Fund	-	-	-	-	8,524,748	7,991,023
Wastewater Utility Fund	-	-	-	-	6,241,155	6,003,654
Airport Fund	-	-	-	-	45,431	38,900
Port Fund	-	-	-	-	3,018,915	2,020,440
Metropolitan Police Capital Projects Fund	-	-	-	-	214	-
Total Transfers from Other Funds	-	-	-	-	36,011,095	34,295,850
Transfers from Other Sub-Funds:						
Areawide Service Area Fund	-	-	-	100,773	100,773	100,773
Anchorage Metropolitan Police Service Area Fund	-	-	-	96,821	96,821	96,821
LRSA Other Contributing Roads Service Area Fund	-	-	-	-	102,615	107,808
Total Transfers from Other Sub-Funds	-	-	-	197,594	300,209	305,402
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	-	-	-	-	(594,954)	(579,884)
State Grants Fund	-	-	-	-	(704,034)	(461,969)
Federal Grants Fund	-	-	-	-	(134,628)	(352,312)
Miscellaneous Operational Grants Fund	-	-	-	-	(854,969)	(1,554)
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	(175,000)	-
Anchorage Metropolitan Police Service Area Capital Projects Fund	-	-	-	-	-	(3,039)
ER-Chugiak Parks and Recreation Capital Projects Fund	(949,288)	-	-	-	(949,288)	(1,004,126)
Police and Fire Retiree Medical Liability Fund	-	-	-	-	(969,532)	(969,532)
Police/Fire Retiree Medical Administration Fund	-	-	-	-	(971,768)	-
Police/Fire Certificate of Participation Bond Debt Service Fund	-	-	-	-	(970,447)	-
CBERRRSA Capital Projects Fund	-	-	-	-	(3,723,580)	(3,723,580)
Areawide Capital Projects Fund	-	-	-	-	(1,827,461)	(6,833,605)
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	-	(40,000)	-
Public Transportation Capital Projects Fund	-	-	-	-	(73,039)	(115,347)
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	(1,000,000)	(800,000)
Girdwood Valley Capital Projects Fund	-	-	-	-	(202,345)	(175,000)
Equipment Maintenance Fund	-	-	-	-	-	(134,273)
Total Transfers to Other Funds	(949,288)	-	-	-	(13,191,045)	(15,154,221)
Transfers to Other Sub-Funds:						
Transfer to ER-Chugiak Birchwood Rural Roads	-	-	-	-	(102,615)	(107,808)
Police and Fire Retiree Medical Administration Fund	-	-	-	-	(197,594)	(197,594)
Total Transfers to Other Sub-Funds	-	-	-	-	(300,209)	(305,402)
Proceeds from Bond Sales	-	-	-	-	3,800,000	-
Proceeds from Premium on Bond Sales	44,174	-	-	-	2,392,756	-
Proceeds from Refunding Bonds	374,123	-	-	-	20,265,000	-
Proceeds from Sale of Assets	7,390	-	-	-	361,123	1,702,139
Insurance Recoveries	-	-	-	-	410,404	308,960
Loan Proceeds	-	-	-	-	-	413,243
Payment to Refunding Bond Escrow Agent	(416,867)	-	-	-	(22,580,259)	-
Total Other Financing Sources (Uses)	(940,468)	-	-	197,594	27,469,074	21,565,971
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	348,128	(2,233,361)	(449,494)	18,330	6,900,933	(5,247,695)
Fund Balance (Deficit), January 1	4,652,417	(4,814,488)	2,363,875	155,712	59,811,132	65,058,827
Fund Balance (Deficit), December 31	\$ 5,000,545	\$ (7,047,849)	\$ 1,914,381	\$ 174,042	\$ 66,712,065	\$ 59,811,132

MUNICIPALITY OF ANCHORAGE, ALASKA
 Areawide Service Area
 Comparative Balance Sheet
 December 31, 2018 and 2017

	2018	2017
ASSETS		
Cash	\$ 7,670	\$ 8,420
Equity in General Cash Pool	64,457,406	34,224,706
Investments	2,690,724	
Accrued Interest on Investments	815,211	497,266
Taxes Receivable:		
Delinquent Taxes	3,981,029	4,106,202
Tax Liens	261,598	267,551
Penalties and Interest	1,665,764	1,570,872
Less: Allowance for Uncollectibles	(83,033)	(99,557)
Total Net Taxes Receivable	5,825,358	5,845,068
Accounts Receivable:		
Accounts Receivable	13,809,597	11,046,801
Less: Allowance for Uncollectibles	(3,887,935)	(3,412,197)
Total Net Accounts Receivable	9,921,662	7,634,604
Intergovernmental Receivables	6,739,097	827,904
Due from Other Sub-Funds:		
Former City Service Area Fund	1,174	1,151
Building Safety Fund	6,653,702	4,440,396
Total Due from Other Sub-Funds	6,654,876	4,441,547
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	3,080,111	5,197,372
Areawide Capital Projects Fund	89,911	89,910
Solid Waste Services Fund	141,656	-
Merrill Field Airport Fund	3,823,576	2,602,973
Merrill Field Airport Capital Projects Fund	67,116	3,265,514
Information Technology Fund	13,678,984	7,535,726
Information Technology Capital Projects Fund	-	6,298,142
E911 Surcharge Fund	770,174	627,825
MOA Trust Fund	38,294	44,910
Other Restricted Resources Fund	115,942	131,627
Total Due from Other Funds	21,805,764	55,333,977
Inventories, at Cost	1,258,993	1,296,780
Prepaid Items and Deposits	123,406	115,263
Advances to Disaster Recovery Fund	2,316,239	-
Advance to Areawide Capital Projects Fund	696,346	803,266
TOTAL ASSETS	\$ 123,312,752	\$ 111,028,801

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Comparative Balance Sheet
December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
LIABILITIES		
Accounts Payable and Contract Retainages	\$ 4,438,837	\$ 3,731,047
Accrued Payroll Liabilities	3,495,511	5,562,707
Due to Component Units:		
Anchorage School District	81,971,730	82,994,012
Unearned Revenue and Deposits	2,305,713	1,044,300
Advances from Workers Comp and General Liability	5,750,961	-
Advances from Medical Dental Self Insurance	245,528	-
Total Liabilities	<u>98,208,280</u>	<u>93,332,066</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	4,314,353	3,043,049
Unavailable Revenues - Risk Management Claims	196,543	286,268
Unavailable Revenues - Build American Bonds Interest	55,086	55,086
Time Restricted Health Permits Receipts	539,246	74,926
Total Deferred Inflows of Resources	<u>5,105,228</u>	<u>3,459,329</u>
FUND BALANCE		
Nonspendable	4,394,984	2,215,309
Restricted	2,690,724	-
Committed	12,890,114	12,022,097
Unassigned	23,422	-
Total Fund Balance	<u>19,999,244</u>	<u>14,237,406</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u><u>\$ 123,312,752</u></u>	<u><u>\$ 111,028,801</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Areawide Service Area
 Comparative Statements of Revenues, Expenditures, Other Financing
 Sources (Uses) and Changes in Fund Balance
 For The Years Ended December 31, 2018 and 2017

	2018	2017
REVENUES		
Taxes	\$ 310,237,754	\$ 310,420,970
Assessments in Lieu of Taxes	3,382,960	3,441,656
Licenses and Permits	3,285,793	3,672,042
Intergovernmental	11,016,282	12,355,814
Charges for Services	18,222,476	18,000,429
Fines and Forfeitures	216,786	280,409
Investment Income	920,730	967,494
Restricted Contributions	126,429	103,178
Other	1,089,845	4,277,925
Total Revenues	<u>348,499,055</u>	<u>353,519,917</u>
EXPENDITURES		
General Government:		
Assembly	3,786,387	4,139,221
Equal Rights Commission	774,254	895,471
Internal Audit	63,725	82,514
Office of the Mayor	805,614	983,176
Municipal Attorney	1,868,390	777,414
Municipal Manager	(955,008)	(729,608)
Finance	8,657,985	13,351,917
Information Technology	396,311	371,364
Employee Relations	4,528	93,022
Purchasing	425,521	510,221
Heritage Land Bank	3,677,661	1,040,295
Total General Government	<u>19,505,368</u>	<u>21,515,007</u>
Public Safety:		
Health and Human Services	13,090,516	13,421,277
Fire Services	23,959,624	25,693,617
Police Services	4,030,233	1,691,716
Total Public Safety	<u>41,080,373</u>	<u>40,806,610</u>
Public Services:		
Economic and Community Development	32,509,707	33,435,912
Public Transportation	23,922,400	23,197,701
Public Works	8,404,881	7,823,857
Education	247,093,515	247,307,425
Maintenance and Operations	(558,119)	(718,751)
Total Public Services	<u>311,372,384</u>	<u>311,046,144</u>
PERS On-behalf Expenditures	2,794,143	2,428,577
Debt Service:		
Principal	2,277,997	2,285,969
Interest and Fiscal Charges	1,750,791	1,493,624
Bond Issuance Costs	7,744	-
Total Debt Service	<u>4,036,532</u>	<u>3,779,593</u>
Total Expenditures	<u>378,788,800</u>	<u>379,575,931</u>
Deficiency of Revenues over Expenditures	<u>(30,289,745)</u>	<u>(26,056,014)</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, 2018 and 2017

	2018	2017
OTHER FINANCING SOURCES (USES)		
Proceeds from Bond Sales	\$ 3,800,000	\$ -
Proceeds from Premium on Bond Sales	242,957	-
Proceeds for Refunding Bonds	2,057,677	-
Payment to Refunding Bond Escrow Agent	(2,292,765)	-
Transfers from Other Funds	35,985,422	34,295,850
Transfers to Other Sub-Funds	(100,773)	(100,773)
Transfers to Other Funds	(4,220,953)	(8,572,836)
Proceeds from Sale of Assets	225,922	307,758
Insurance Recoveries	354,096	192,764
Loan Proceeds	-	413,243
Total Other Financing Sources (Uses)	<u>36,051,583</u>	<u>26,536,006</u>
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	5,761,838	479,992
Fund Balance, January 1	14,237,406	13,757,414
Fund Balance, December 31	<u>\$ 19,999,244</u>	<u>\$ 14,237,406</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, 2018

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 229,740,122	\$ 229,314,354	\$ (425,768)
Personal Property	20,716,494	20,627,550	(88,944)
Foreclosed Property	255,000	159,780	(95,220)
Aircraft	202,000	190,052	(11,948)
Motor Vehicle Registration	6,559,224	5,952,930	(606,294)
Motor Vehicle Rental	6,500,000	6,796,389	296,389
Hotel and Motel	10,634,239	11,099,781	465,542
Excise on Tobacco Products	22,000,000	19,995,191	(2,004,809)
Excise on Marijuana Products	3,500,000	3,057,876	(442,124)
Excise on Fuel Products	11,600,000	11,672,010	72,010
Penalties and Interest	1,338,104	1,377,502	39,398
Tax Cost Recoveries	10,100	(5,661)	(15,761)
Total Taxes	313,055,283	310,237,754	(2,817,529)
Assessments in Lieu of Taxes:			
Municipal Enterprise Service Assessment	483,900	483,846	(54)
Assessments in Lieu of Property Taxes	2,900,000	2,899,114	(886)
Total Assessments in Lieu of Taxes	3,383,900	3,382,960	(940)
Licenses and Permits:			
Taxicab Permits and Revisions	467,703	652,464	184,761
Chauffeur Licenses and Renewals	25,000	26,440	1,440
Construction and ROW Permits	875,000	1,041,166	166,166
Animal Licenses	256,500	231,332	(25,168)
Local Business Licenses	18,000	18,245	245
Marijuana Licenses	46,200	31,900	(14,300)
Landscaping Plan Reviews	29,000	17,270	(11,730)
Building Permit Plan Reviews	285,000	291,096	6,096
Electronic Plan Reviews	70,000	70,175	175
Inspections	546,720	384,825	(161,895)
Land Use Permits	90,000	113,348	23,348
Miscellaneous Permits	381,130	407,532	26,402
Total Licenses and Permits	3,090,253	3,285,793	195,540
Intergovernmental:			
Other Federal Grants - Direct	49,181	68,900	19,719
Build America Bond Subsidy	128,857	68,730	(60,127)
Fisheries Tax	126,176	72,130	(54,046)
Electric Co-op Allocation	456,645	478,614	21,969
Municipal Assistance	7,783,616	6,095,770	(1,687,846)
PERS On-behalf Revenues	-	2,794,143	2,794,143
State Grant Revenue - Direct	1,420,440	1,437,995	17,555
Total Intergovernmental	9,964,915	11,016,282	1,051,367
Charges for Services:			
Sports and Parks Activities	70,000	103,555	33,555
School District Service Fees	40,000	-	(40,000)
Ambulance Service Fees	9,639,926	9,241,997	(397,929)
DWI Impound Administrative Fees	245,520	246,804	1,284
Health Service Fees	559,155	464,093	(95,062)
Sanitary Inspection Fees	1,556,095	1,611,276	55,181
Cemetery Fees	322,634	302,387	(20,247)
Zoning Fees	420,000	362,152	(57,848)
Maps and Publications	6,500	6,006	(494)
Platting Fees	361,375	354,404	(6,971)
Animal Shelter Fees	275,750	254,364	(21,386)
Mapping Fees	4,200	4,468	268
Transit Fees	3,034,500	3,463,604	429,104
Transit Advertising Fees	260,000	267,930	7,930
Library Fees	1,500	1,215	(285)
Lost Book Reimbursement	25,000	13,923	(11,077)

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2018

	Estimated	Actual	Variance With Final Budget
Sale of Books	\$ -	\$ 102	\$ 102
Copier Fees	25,730	30,768	5,038
Reimbursed Costs	1,082,010	1,395,228	313,218
Miscellaneous Services	84,781	98,200	13,419
Total Charges for Services	<u>18,014,676</u>	<u>18,222,476</u>	<u>207,800</u>
Fines and Forfeitures:			
Parking Enforcement Fines	138,000	55,006	(82,994)
Library Book Fines	101,500	99,074	(2,426)
Pre-Trial Diversion Costs	120,000	41,933	(78,067)
Traffic Court Fines	250,000	-	(250,000)
Other Fines and Forfeitures	58,250	20,773	(37,477)
Total Fines and Forfeitures	<u>667,750</u>	<u>216,786</u>	<u>(450,964)</u>
Investment Income:			
Short-term Investments	888,060	224,655	(663,405)
Other	539,029	696,075	157,046
Total Investment Income	<u>1,427,089</u>	<u>920,730</u>	<u>(506,359)</u>
Restricted Contributions	134,638	126,429	(8,209)
Other:			
Leases and Rentals	646,139	537,968	(108,171)
Parking Garages and Lots	66,772	28,522	(38,250)
Collection Revenues	170,000	183,812	13,812
Cash Over & Short	-	(6,160)	(6,160)
Appeal Receipts	1,000	3,297	2,297
Prior Year Expenditure Recovery	-	11,535	11,535
Miscellaneous	321,550	330,871	9,321
Total Other	<u>1,205,461</u>	<u>1,089,845</u>	<u>(115,616)</u>
Total Revenues	<u>350,943,965</u>	<u>348,499,055</u>	<u>(2,444,910)</u>
Transfers from Other Funds:			
MOA Trust Fund	6,300,000	6,300,000	-
Public Transportation Capital Projects Fund	20	20	-
Areawide Capital Projects Fund	610	611	1
Electric Utility Fund	9,555,716	9,565,771	10,055
Refuse Utility Fund	626,833	627,492	659
Solid Waste Utility Fund	1,659,532	1,661,279	1,747
Water Utility Fund	8,515,787	8,524,748	8,961
Wastewater Utility Fund	6,234,595	6,241,155	6,560
Airport Fund	45,383	45,431	48
Port Fund	3,015,742	3,018,915	3,173
Total Transfers from Other Funds	<u>35,954,218</u>	<u>35,985,422</u>	<u>31,204</u>
Proceeds from Bond Sales	1,320,703	3,800,000	2,479,297
Proceeds from Premium on Bond Sales	7,746	242,957	235,211
Proceeds from Refunding Bonds	-	2,057,677	2,057,677
Proceeds from Sale of Assets	143,221	225,922	82,701
Insurance Recoveries	223,368	354,096	130,728
TOTAL	<u>\$ 388,593,221</u>	<u>\$ 391,165,129</u>	<u>\$ 2,571,908</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, 2018

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Assembly	\$ 4,686,450	\$ 5,053,087	\$ 3,786,387	\$ -	\$ 3,786,387	\$ 1,266,700
Equal Rights Commission	944,204	951,945	774,254	-	774,254	177,691
Internal Audit	134,644	134,638	63,725	-	63,725	70,913
Office of the Mayor	837,423	847,884	805,614	-	805,614	42,270
Municipal Attorney	1,802,607	1,678,204	1,868,390	-	1,868,390	(190,186)
Municipal Manager	(429,665)	1,533,794	(955,008)	-	(955,008)	2,488,802
Finance	8,433,836	9,904,919	8,657,985	-	8,657,985	1,246,934
Information Technology	427,201	363,820	396,311	-	396,311	(32,491)
Employee Relations	151,120	151,121	4,528	-	4,528	146,593
Purchasing	269,497	368,995	425,521	-	425,521	(56,526)
Heritage Land Bank	787,250	950,095	3,677,661	-	3,677,661	(2,727,566)
Total General Government	18,044,567	21,938,502	19,505,368	-	19,505,368	2,433,134
Public Safety:						
Health and Human Services	14,659,294	14,013,651	13,090,516	-	13,090,516	923,135
Fire Services	25,888,418	25,837,039	23,959,624	-	23,959,624	1,877,415
Police Services	50,400	4,061,254	4,030,233	-	4,030,233	31,021
Total Public Safety	40,598,112	43,911,944	41,080,373	-	41,080,373	2,831,571
Public Services:						
Economic and Community Development	35,276,272	34,528,111	32,509,707	-	32,509,707	2,018,404
Public Transportation	23,377,683	24,099,131	23,922,400	-	23,922,400	176,731
Public Works	8,358,489	9,491,024	8,404,881	-	8,404,881	1,086,143
Education	-	247,093,515	247,093,515	-	247,093,515	-
Maintenance and Operations	(425,086)	(403,564)	(558,119)	-	(558,119)	154,555
Total Public Services	66,587,358	314,808,217	311,372,384	-	311,372,384	3,435,833
PERS On-behalf Expenditures	-	-	2,794,143	(2,794,143)	-	-
Debt Service:						
Principal	2,508,985	2,491,735	2,277,997	-	2,277,997	213,738
Interest and Fiscal Charges	1,678,585	1,805,921	1,750,791	-	1,750,791	55,130
Bond Issuance Costs	-	7,746	7,744	-	7,744	2
Total Debt Service	4,187,570	4,305,402	4,036,532	-	4,036,532	268,870
Transfers to Other Sub-Funds:						
Police and Fire Retiree Medical Administration Fund	64,585	102,631	100,773	-	100,773	1,858
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	362,241	575,627	565,206	-	565,206	10,421
State Grants Fund	393,625	625,499	614,175	-	614,175	11,324
Federal Grants Fund	82,875	131,695	129,311	-	129,311	2,384
Miscellaneous Operational Grants Fund	547,950	870,732	854,969	-	854,969	15,763
Police and Fire Retiree Medical Liability Fund	100,488	159,683	156,792	-	156,792	2,891
Areawide Capital Projects Fund	1,171,221	1,861,154	1,827,461	-	1,827,461	33,693
Public Transportation Capital Projects Fund	46,811	74,386	73,039	-	73,039	1,347
Total Transfer to Other Funds	2,705,211	4,298,776	4,220,953	-	4,220,953	77,823
Payment to Refunding Bond Escrow Agent	-	-	2,292,765	-	2,292,765	(2,292,765)
TOTAL	\$ 132,187,403	\$ 389,365,472	\$ 385,403,291	\$ (2,794,143)	\$ 382,609,148	\$ 6,756,324

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, 2018

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	\$ 2,087,913	\$ 44,414	\$ 203,015	\$ 1,554,325	\$ -	\$ 21,586	\$ (80,452)	\$ 3,830,801
Equal Rights Commission	644,912	2,796	2,297	21,535	-	31,285	74,225	777,050
Internal Audit	670,408	20,215	572	8,479	-	-	(615,734)	83,940
Office of the Mayor	1,102,859	39,452	943	684,371	-	-	(982,559)	845,066
Municipal Attorney	5,893,333	157,378	31,501	1,394,624	-	-	(5,451,068)	2,025,768
Municipal Manager	1,970,217	46,931	47,004	142,083	899,246	6,313	(3,120,625)	(8,831)
Finance	13,575,989	395,966	167,110	1,602,142	713,579	16,276	(6,703,532)	9,767,530
Information Technology	532,219	62,658	275,797	285,686	-	-	(697,391)	458,969
Employee Relations	3,064,322	44,614	31,576	144,545	-	3,194	(3,239,109)	49,142
Purchasing	1,548,131	32,666	15,130	153,502	-	-	(1,291,242)	458,187
Heritage Land Bank	235,551	-	1,032	6,766,656	-	-	(3,325,578)	3,677,661
Total General Government	31,325,854	847,090	775,977	12,757,948	1,612,825	78,654	(25,433,065)	21,965,283
Public Safety:								
Health and Human Services	4,456,665	258,899	296,655	6,135,434	296,774	29,148	2,172,614	13,646,189
Fire Services	16,347,770	430,688	805,933	6,805,503	920,614	105,050	(104,632)	25,310,926
Police Services	-	-	-	19,379	-	-	4,010,854	4,030,233
Total Public Safety	20,804,435	689,587	1,102,588	12,960,316	1,217,388	134,198	6,078,836	42,987,348
Public Services:								
Economic and Community Development	14,888,468	474,457	186,510	10,857,590	690,384	141,883	6,435,256	33,674,548
Public Transportation	14,106,964	362,207	3,096,248	5,113,527	515,935	308,537	1,297,124	24,800,542
Public Works	6,710,377	344,231	255,158	579,503	-	89,365	770,478	8,749,112
Education	-	-	-	247,093,515	-	-	-	247,093,515
Maintenance and Operations	5,812,590	76,571	664,053	6,709,205	-	23,363	(13,767,330)	(481,548)
Total Public Services	41,518,399	1,257,466	4,201,969	270,353,340	1,206,319	563,148	(5,264,472)	313,836,169
Transfers to Other Sub-Funds:								
Police and Fire Retiree Medical Administration Fund	-	-	-	100,773	-	-	-	100,773
Transfers to Other Funds:								
Convention Center Operating Reserve Fund	-	-	-	565,206	-	-	-	565,206
State Grants Fund	-	-	-	614,175	-	-	-	614,175
Federal Grants Fund	-	-	-	129,311	-	-	-	129,311
Miscellaneous Operational Grants Fund	-	-	-	854,969	-	-	-	854,969
Police and Fire Retiree Medical Liability Fund	-	-	-	156,792	-	-	-	156,792
Areawide Capital Projects Fund	-	-	-	1,827,461	-	-	-	1,827,461
Public Transportation Capital Projects Fund	-	-	-	73,039	-	-	-	73,039
Total Transfers to Other Funds	-	-	-	4,220,953	-	-	-	4,220,953
Payment to Refunding Bond Escrow Agent	-	-	-	-	2,292,765	-	-	2,292,765
TOTAL	\$ 93,648,688	\$ 2,794,143	\$ 6,080,534	\$ 300,393,330	\$ 6,329,297	\$ 776,000	\$ (24,618,701)	\$ 385,403,291

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Taxes Receivable:		
Delinquent Taxes	\$ 7,590	\$ 7,590
Less: Allowance for Uncollectibles	(4)	(4)
Total Net Taxes Receivable	7,586	7,586
Special Assessments Receivable:		
Current	420	1,385
Unbilled	6,762	5,797
Total Special Assessments Receivable	7,182	7,182
TOTAL ASSETS	14,768	14,768
LIABILITIES		
Due to Areawide	1,174	1,151
Total Liabilities	1,174	1,151
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	7,586	7,586
Unavailable Revenues - Special Assessments	7,182	7,182
Total Deferred Inflows of Resources	14,768	14,768
FUND DEFICIT		
Unassigned	(1,174)	(1,151)
Total Fund Deficit	(1,174)	(1,151)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND DEFICIT	\$ 14,768	\$ 14,768

EXHIBIT AA-10

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2018 and 2017

	2018	2017
REVENUES		
Investment Loss	\$ (23)	\$ (25)
Total Revenues	(23)	(25)
EXPENDITURES		
Public Services:		
Maintenance and Operations	-	-
Total Expenditures	-	-
Deficiency of Revenues over Expenditures	(23)	(25)
Fund Deficit, January 1	(1,151)	(1,126)
Fund Deficit, December 31	\$ (1,174)	\$ (1,151)

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, 2018

	Estimated	Actual	Variance With Final Budget
REVENUES			
Investment Loss - Short-term Investments	\$ -	\$ (23)	\$ (23)
TOTAL	\$ -	\$ (23)	\$ (23)

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, 2018

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, 2018

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Equity in General Cash Pool	\$ 2,267,306	\$ 1,966,300
Taxes Receivable:		
Delinquent Taxes	48,274	49,861
Penalties and Interest	4,229	4,535
Less: Allowance for Uncollectibles	(416)	(405)
Total Net Taxes Receivable	52,087	53,991
Intergovernmental Receivables	2,018	2,598
TOTAL ASSETS	2,321,411	2,022,889
LIABILITIES		
Accounts Payable	30	1,912
Total Liabilities	30	1,912
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	42,443	36,927
Total Deferred Inflows of Resources	42,443	36,927
FUND BALANCE		
Committed	100,976	102,442
Unassigned	2,177,962	1,881,608
Total Fund Balance	2,278,938	1,984,050
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 2,321,411	\$ 2,022,889

MUNICIPALITY OF ANCHORAGE, ALASKA
 Chugiak Fire Service Area
 Comparative Statements of Revenues, Expenditures,
 and Changes in Fund Balance
 For the Years Ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
REVENUES		
Taxes	\$ 1,251,048	\$ 1,294,560
Intergovernmental	1,522	1,446
Investment Income	22,090	21,911
Other	244,173	320,763
Total Revenues	<u>1,518,833</u>	<u>1,638,680</u>
EXPENDITURES		
Public Safety:		
Fire Services	1,223,945	1,241,723
Total Expenditures	<u>1,223,945</u>	<u>1,241,723</u>
Excess of Revenues over Expenditures	294,888	396,957
Fund Balance, January 1	1,984,050	1,587,093
Fund Balance, December 31	<u>\$ 2,278,938</u>	<u>\$ 1,984,050</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2018

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 1,191,803	\$ 1,195,065	\$ 3,262
Personal Property	29,843	27,636	(2,207)
Motor Vehicle Registration	20,578	18,674	(1,904)
Penalties and Interest	7,811	8,295	484
Tax Cost Recoveries	-	1,378	1,378
Total Taxes	<u>1,250,035</u>	<u>1,251,048</u>	<u>1,013</u>
Intergovernmental:			
Electric Co-op Allocation	1,452	1,522	70
Investment Income - Short-term Investments	26,160	22,090	(4,070)
Other:			
Prior Year Expenditure Recovery	-	244,173	244,173
TOTAL	<u>\$ 1,277,647</u>	<u>\$ 1,518,833</u>	<u>\$ 241,186</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2018

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ 1,300,359	\$ 1,277,647	\$ 1,223,945	\$ -	\$ 1,223,945	\$ 53,702
TOTAL	<u>\$ 1,300,359</u>	<u>\$ 1,277,647</u>	<u>\$ 1,223,945</u>	<u>\$ -</u>	<u>\$ 1,223,945</u>	<u>\$ 53,702</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, 2018

EXPENDITURES	Supplies	Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:					
Fire Services	\$ 6,745	\$ 852,883	\$ 28,010	\$ 336,307	\$ 1,223,945
TOTAL	<u>\$ 6,745</u>	<u>\$ 852,883</u>	<u>\$ 28,010</u>	<u>\$ 336,307</u>	<u>\$ 1,223,945</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Glen Alps Service Area
 Comparative Balance Sheet
 December 31, 2018 and 2017

	2018	2017
ASSETS		
Equity in General Cash Pool	\$ 432,752	\$ 331,717
Taxes Receivable:		
Delinquent Taxes	9,774	10,448
Penalties and Interest	283	199
Less: Allowance for Uncollectibles	(16)	(13)
Total Net Taxes Receivable	10,041	10,634
Intergovernmental Receivables	580	747
TOTAL ASSETS	443,373	343,098
LIABILITIES		
Accounts Payable	50,603	30,162
Total Liabilities	50,603	30,162
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	8,248	5,721
Total Deferred Inflows of Resources	8,248	5,721
FUND BALANCE		
Committed	16,536	19,659
Unassigned	367,986	287,556
Total Fund Balance	384,522	307,215
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 443,373	\$ 343,098

MUNICIPALITY OF ANCHORAGE, ALASKA
 Glen Alps Service Area
 Comparative Statements of Revenues, Expenditures, and Other
 Financing Sources (Uses) and Changes in Fund Balance
 For the Years Ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
REVENUES		
Taxes	\$ 307,972	\$ 337,278
Intergovernmental	427	406
Investment Income	4,352	4,734
Total Revenues	<u>312,751</u>	<u>342,418</u>
EXPENDITURES		
Public Services:		
Maintenance and Operations	200,436	238,289
Total Expenditures	<u>200,436</u>	<u>238,289</u>
Excess of Revenues over Expenditures	<u>112,315</u>	<u>104,129</u>
OTHER FINANCING Sources (USES)		
Insurance Recoveries	4,992	-
Transfers to Other Funds	(40,000)	-
Total Other Financing Sources (Uses)	<u>(35,008)</u>	<u>-</u>
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	77,307	104,129
Fund Balance, January 1	307,215	203,086
Fund Balance, December 31	<u>\$ 384,522</u>	<u>\$ 307,215</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Glen Alps Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2018

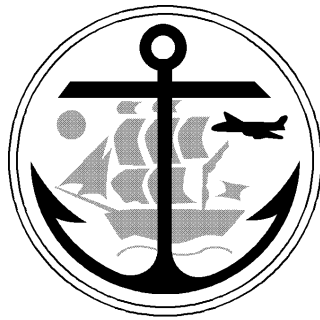
	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 300,833	\$ 299,096	\$ (1,737)
Personal Property	1,023	1,353	330
Motor Vehicle Registration	5,913	5,368	(545)
Penalties and Interest	1,285	2,030	745
Tax Cost Recoveries	-	125	125
Total Taxes	309,054	307,972	(1,082)
Intergovernmental:			
Electric Co-op Allocation	408	427	19
Charges for Services:			
Investment Income - Short-term Investments	4,146	4,352	206
Other Financing Sources:			
Insurance Recoveries	-	4,992	4,992
TOTAL	\$ 313,608	\$ 317,743	\$ 4,135

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, 2018

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	\$ 294,650	\$ 273,608	\$ 200,436	\$ -	\$ 200,436	\$ 73,172
Transfers to Other Funds:						
Miscellaneous Pass Thru Capital Projects Fund	40,000	40,000	40,000	-	40,000	-
TOTAL	\$ 334,650	\$ 313,608	\$ 240,436	\$ -	\$ 240,436	\$ 73,172

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, 2018

EXPENDITURES	Supplies	Other Services and Charges	Charges To/From Other Departments	Actual on GAAP Basis
Public Services:				
Maintenance and Operations	\$ -	\$ 187,936	\$ 12,500	\$ 200,436
Transfers to Other Funds:				
Miscellaneous Pass Thru Capital Projects Fund	-	40,000	-	40,000
TOTAL	\$ -	\$ 227,936	\$ 12,500	\$ 240,436



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MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Equity in General Cash Pool	\$ 1,378,738	\$ 1,370,162
Taxes Receivable:		
Delinquent Taxes	66,818	41,693
Penalties and Interest	5,679	4,122
Less: Allowance for Uncollectibles	(528)	(499)
Total Net Taxes Receivable	71,969	45,316
Intergovernmental Receivables	2,898	3,729
TOTAL ASSETS	1,453,605	1,419,207
 LIABILITIES		
Accounts Payable	212,503	326,895
Accrued Payroll Liabilities	8,175	10,502
Total Liabilities	220,678	337,397
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	54,457	33,997
Total Deferred Inflows of Resources	54,457	33,997
 FUND BALANCE		
Committed	229,594	230,145
Unassigned	948,876	817,668
Total Fund Balance	1,178,470	1,047,813
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 1,453,605	\$ 1,419,207

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, 2018 and 2017

	2018	2017
REVENUES		
Taxes	\$ 3,049,568	\$ 2,858,336
Intergovernmental	17,571	13,869
Charges for Services	46,233	14,928
Investment Income	13,037	21,888
Other	4,953	8,675
Total Revenues	3,131,362	2,917,696
EXPENDITURES		
Public Safety:		
Fire Services	983,159	921,859
Police Services	588,181	627,697
Total Public Safety	1,571,340	1,549,556
Public Services:		
Economic and Community Development	245,210	237,892
Maintenance and Operations	964,655	989,867
Total Public Services	1,209,865	1,227,759
PERS On-behalf Expenditures	15,409	11,815
Debt Service:		
Principal	1,655	11,608
Interest and Fiscal Charges	91	707
Total Debt Service	1,746	12,315
Total Expenditures	2,798,360	2,801,445
Excess of Revenues over Expenditures	333,002	116,251
OTHER FINANCING USES		
Transfers to Other Funds	(202,345)	(175,000)
Total Other Financing Uses	(202,345)	(175,000)
Excess (Deficiency) of Revenues over Expenditures and Other Financing Uses	130,657	(58,749)
Fund Balance, January 1	1,047,813	1,106,562
Fund Balance, December 31	\$ 1,178,470	\$ 1,047,813

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2018

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 2,889,409	\$ 2,880,249	\$ (9,160)
Personal Property	128,184	130,017	1,833
Motor Vehicle Registration	29,544	26,813	(2,731)
Penalties and Interest	13,297	11,827	(1,470)
Tax Cost Recoveries	-	662	662
Total Taxes	<u>3,060,434</u>	<u>3,049,568</u>	<u>(10,866)</u>
Intergovernmental:			
Electric Co-op Allocation	2,063	2,162	99
PERS On-behalf Revenues	-	15,409	15,409
Total Intergovernmental	<u>2,063</u>	<u>17,571</u>	<u>15,508</u>
Charges for Services:			
Recreation Centers and Programs	3,500	1,420	(2,080)
Recreation Center Rentals and Activities	1,500	7,722	6,222
Camping Fees	2,000	1,233	(767)
Reimbursed Costs	-	35,858	35,858
Total Charges for Services	<u>7,000</u>	<u>46,233</u>	<u>39,233</u>
Investment Income - Short-term Investments	20,814	13,037	(7,777)
Other:			
Prior Year Expenditure Recovery	-	26	26
Lease and Rental Revenue	9,000	4,927	(4,073)
Total Other	<u>9,000</u>	<u>4,953</u>	<u>(4,047)</u>
TOTAL	<u>\$ 3,099,311</u>	<u>\$ 3,131,362</u>	<u>\$ 32,051</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, 2018

	Budget		Actual on	Adjustment	Actual on	Variance
	Original	Revised	GAAP Basis	to Budgetary Basis	Budgetary Basis	With Final Budget
EXPENDITURES						
Public Safety:						
Fire Services	\$ 962,130	\$ 992,816	\$ 983,159	\$ -	\$ 983,159	\$ 9,657
Police Services	635,286	635,288	588,181	-	588,181	47,107
Total Public Safety	<u>1,597,416</u>	<u>1,628,104</u>	<u>1,571,340</u>	<u>-</u>	<u>1,571,340</u>	<u>56,764</u>
Public Services:						
Economic and Community Development	253,525	259,536	245,210	-	245,210	14,326
Maintenance and Operations	1,064,922	1,030,552	964,655	-	964,655	65,897
Total Public Services	<u>1,318,447</u>	<u>1,290,088</u>	<u>1,209,865</u>	<u>-</u>	<u>1,209,865</u>	<u>80,223</u>
PERS On-behalf Expenditures	-	-	15,409	(15,409)	-	-
Debt Service:						
Principal	1,655	1,655	1,655	-	1,655	-
Interest and Fiscal Charges	91	91	91	-	91	-
Total Debt Service	<u>1,746</u>	<u>1,746</u>	<u>1,746</u>	<u>-</u>	<u>1,746</u>	<u>-</u>
Transfers to Other Funds:						
Girdwood Valley Capital Projects Fund	148,375	208,374	202,345	-	202,345	6,029
TOTAL	<u>\$ 3,065,984</u>	<u>\$ 3,128,312</u>	<u>\$ 3,000,705</u>	<u>\$ (15,409)</u>	<u>\$ 2,985,296</u>	<u>\$ 143,016</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, 2018

EXPENDITURES	PERS		Other		Debt Service	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
	Personnel Services	On-behalf Expenditures	Supplies	Services and Charges				
Public Safety:								
Fire Services	\$ -	\$ -	\$ 18,324	\$ 740,227	\$ 1,746	\$ -	\$ 224,608	\$ 984,905
Police Services	-	-	2,737	585,193	-	-	250	588,180
Total Public Safety	-	-	21,061	1,325,420	1,746	-	224,858	1,573,085
Public Services:								
Economic and Community Development	10,271	-	19,739	107,324	-	25,237	82,639	245,210
Maintenance and Operations	236,053	15,409	46,663	542,766	-	108,520	46,063	995,474
Total Public Services	246,324	15,409	66,402	650,090	-	133,757	128,702	1,240,684
Transfers to Other Funds:								
Girdwood Valley Capital Projects Fund	-	-	-	202,345	-	-	-	202,345
TOTAL	\$ 246,324	\$ 15,409	\$ 87,463	\$ 2,177,855	\$ 1,746	\$ 133,757	\$ 353,560	\$ 3,016,114

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Equity in General Cash Pool	\$ 111,400	\$ 110,329
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	164,056	162,985
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	52,656	52,657
Total Deferred Inflows of Resources	52,656	52,657
 FUND BALANCE		
Unassigned	111,400	110,328
Total Fund Balance	111,400	110,328
TOTAL DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 164,056	\$ 162,985

EXHIBIT AA-30

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, 2018 and 2017

	2018	2017
REVENUES		
Investment Income	\$ 1,072	\$ 2,024
Total Revenues	1,072	2,024
EXPENDITURES		
Public Services:		
Maintenance and Operations	-	-
Total Expenditures	-	-
 Excess of Revenues over Expenditures	1,072	2,024
Fund Balance, January 1	110,328	108,304
Fund Balance, December 31	\$ 111,400	\$ 110,328

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2018

	Estimated	Actual	Variance With Final Budget
REVENUES:			
Investment Income - Short Term Investments	\$ -	\$ 1,072	\$ 1,072
TOTAL	\$ -	\$ 1,072	\$ 1,072

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2018

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, 2018

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Comparative Balance Sheet
December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Cash	\$ 300	\$ 300
Equity in General Cash Pool	13,565,058	15,226,279
Accrued Interest on Investments	84,588	80,807
Taxes Receivable:		
Delinquent Taxes	1,811,379	1,870,192
Less: Allowance for Uncollectibles	<u>(19,632)</u>	<u>(23,132)</u>
Total Net Taxes Receivable	<u>1,791,747</u>	<u>1,847,060</u>
Accounts Receivable:		
Accounts Receivable	184,941	167,235
Less: Allowance for Uncollectibles	<u>(44,299)</u>	<u>(37,905)</u>
Total Net Accounts Receivable	<u>140,642</u>	<u>129,330</u>
Intergovernmental Receivables	<u>111,420</u>	<u>143,387</u>
Prepaid Items	<u>334,694</u>	<u>53,704</u>
TOTAL ASSETS	<u><u>16,028,449</u></u>	<u><u>17,480,867</u></u>
LIABILITIES		
Accounts Payable	288,242	376,969
Accrued Payroll Liabilities	<u>3,641,569</u>	<u>3,933,500</u>
Total Liabilities	<u>3,929,811</u>	<u>4,310,469</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	1,396,224	919,797
Unavailable Revenues - Build American Bonds Interest	<u>28,808</u>	<u>28,808</u>
Total Deferred Inflows of Resources	<u>1,425,032</u>	<u>948,605</u>
FUND BALANCE		
Nonspendable	334,694	53,704
Committed	7,938,155	7,998,042
Unassigned	<u>2,400,757</u>	<u>4,170,047</u>
Total Fund Balance	<u>10,673,606</u>	<u>12,221,793</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u><u>\$ 16,028,449</u></u>	<u><u>\$ 17,480,867</u></u>

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, 2018 and 2017

	2018	2017
REVENUES		
Taxes	\$ 77,707,771	\$ 81,997,275
Licenses and Permits	573,544	635,677
Intergovernmental	2,353,952	1,849,087
Charges for Services	395,575	407,533
Investment Income	243,857	182,123
Other	55,099	1,950
Total Revenues	81,329,798	85,073,645
EXPENDITURES		
Public Safety:		
Fire Services	76,126,928	76,253,560
PERS On-behalf Expenditures	2,233,992	1,731,603
Debt Service:		
Principal	2,170,800	2,482,070
Interest and Fiscal Charges	1,071,622	1,244,792
Bond Issuance Costs	12,203	-
Total Debt Service	3,254,625	3,726,862
Total Expenditures	81,615,545	81,712,025
Excess (Deficiency) of Revenues over Expenditures	(285,747)	3,361,620
OTHER FINANCING SOURCES (USES)		
Proceeds from Premium on Bond Sales	382,841	-
Proceeds from Refunding Bonds	3,242,400	-
Proceeds from Sale of Assets	3,914	1,264,759
Insurance Recoveries	11,307	13,738
Transfers from Other Funds	427	-
Transfers to Other Funds	(1,290,488)	(318,518)
Payment to Refunding Bond Escrow Agent	(3,612,841)	-
Total Other Financing Sources (Uses)	(1,262,440)	959,979
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(1,548,187)	4,321,599
Fund Balance, January 1	12,221,793	7,900,194
Fund Balance, December 31	\$ 10,673,606	\$ 12,221,793

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2018

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 70,016,724	\$ 69,905,688	\$ (111,036)
Personal Property	6,567,034	6,360,118	(206,916)
Motor Vehicle Registration	1,136,015	1,031,011	(105,004)
Tax Cost Recoveries	-	23,253	23,253
Penalties and Interest	313,773	387,701	73,928
Total Taxes	78,033,546	77,707,771	(325,775)
Licenses and Permits - Building Permit Plan Reviews	475,000	573,544	98,544
Intergovernmental:			
Build America Bond Subsidy	67,387	35,943	(31,444)
Electric Co-op Allocation	80,160	84,017	3,857
PERS On-behalf Revenues	-	2,233,992	2,233,992
Total Intergovernmental	147,547	2,353,952	2,206,405
Charges for Services:			
Fire Alarm Fees	100,000	69,945	(30,055)
Hazardous Waste Fees	150,000	178,934	28,934
Fire Inspection Fees	125,000	123,207	(1,793)
Reimbursed Costs	-	23,255	23,255
Copier Fees	-	234	234
Total Charges for Services	375,000	395,575	20,575
Investment Income - Short-term Investments	307,481	243,857	(63,624)
Other:			
Collected Revenues	-	2,200	2,200
Leases and Rentals	55,000	23,749	(31,251)
Miscellaneous	-	29,150	29,150
Total Other	55,000	55,099	99
Proceeds from Sale of Assets	-	3,914	3,914
Insurance Recoveries	-	11,307	11,307
Proceeds from Premium on Bond Sales	12,204	382,841	370,637
Proceeds from Refunding Bonds	-	3,242,400	3,242,400
Transfers from Other Funds:			
Anchorage Fire Service Area Capital Projects Fund	-	427	427
Total Transfers from Other Funds	-	427	427
TOTAL	\$ 79,405,778	\$ 84,970,687	\$ 5,564,909

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2018

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ 73,773,079	\$ 74,651,757	\$ 76,126,928	\$ -	\$ 76,126,928	\$ (1,475,171)
PERS On-behalf Expenditures	-	-	2,233,992	(2,233,992)	-	-
Debt Service:						
Principal	2,516,741	2,507,600	2,170,800	-	2,170,800	336,800
Interest and Fiscal Charges	1,174,449	1,148,120	1,071,622	-	1,071,622	76,498
Bond Issuance Costs	-	12,204	12,203	-	12,203	1
Total Debt Service	3,691,190	3,667,924	3,254,625	-	3,254,625	413,299
Transfers to Other Funds:						
State Grants Fund	2,000	2,816	440	-	440	2,376
Police/Fire Retiree Medical Administration Fund	-	-	971,768	-	971,768	(971,768)
Police Fire and Retiree Medical Liability Fund	318,280	318,280	318,280	-	318,280	-
Total Transfers to Other Funds	320,280	321,096	1,290,488	-	1,290,488	(969,392)
Payment to Refunding Bond Escrow Agent	-	-	3,612,841	-	3,612,841	(3,612,841)
TOTAL	\$ 77,784,549	\$ 78,640,777	\$ 86,518,874	\$ (2,233,992)	\$ 84,284,882	\$ (5,644,105)

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, 2018

EXPENDITURES	Personnel	PERS	Supplies	Other	Debt	Capital	Charges	Actual on
	Services	On-behalf		Services and			To/From Other	
Public Safety:								
Fire Services	\$57,431,574	\$ 2,233,992	\$ 1,916,727	\$ 6,162,544	\$ 3,254,625	\$ 203,167	\$ 10,412,916	\$ 81,615,545
Transfers to Other Funds:								
State Grants Fund	-	-	-	440	-	-	-	440
Police Fire/Retiree Trust Fund	-	-	-	971,768	-	-	-	971,768
Police Fire and Retiree Medical Liability Fund	-	-	-	318,280	-	-	-	318,280
Total Transfers to Other Funds	-	-	-	1,290,488	-	-	-	1,290,488
Payment to Refunding Bond Escrow Agent	-	-	-	3,612,841	-	-	-	3,612,841
TOTAL	\$57,431,574	\$ 2,233,992	\$ 1,916,727	\$ 11,065,873	\$ 3,254,625	\$ 203,167	\$ 10,412,916	\$ 86,518,874

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Equity in General Cash Pool	\$ 10,996,898	\$ 8,225,807
Accrued Interest on Investments	65,851	-
Taxes Receivable:		
Delinquent Taxes	1,679,493	1,598,022
Less: Allowance for Uncollectibles	(19,763)	(22,045)
Total Net Taxes Receivable	1,659,730	1,575,977
Accounts Receivable:		
Accounts Receivable	510,868	505,995
Less: Allowance for Uncollectibles	(38,665)	(39,885)
Total Net Accounts Receivable	472,203	466,110
Special Assessments Receivable:		
Current	108,576	125,153
Delinquent	9,863	15,215
Unbilled	2,752,174	2,938,831
Total Special Assessments Receivable	2,870,613	3,079,199
Intergovernmental Receivables	147,799	190,203
TOTAL ASSETS	16,213,094	13,537,296
LIABILITIES		
Accounts Payable	1,252,409	420,769
Accrued Payroll Liabilities	682,821	460,392
Total Liabilities	1,935,230	881,161
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	1,265,646	825,295
Unavailable Revenues - Special Assessments	2,752,174	3,116,472
Unavailable Revenues - Build American Bonds Interest	590,031	426,910
Total Deferred Inflows of Resources	4,607,851	4,368,677
FUND BALANCE		
Committed	7,362,592	7,192,654
Unassigned	2,307,421	1,094,804
Total Fund Balance	9,670,013	8,287,458
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 16,213,094	\$ 13,537,296

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, 2018 and 2017

	2018	2017
REVENUES		
Taxes	\$ 73,455,855	\$ 65,047,544
Special Assessments	330,110	413,288
Licenses and Permits	-	2,825
Intergovernmental	1,311,188	1,236,004
Charges for Services	2,712	10,868
Investment Income (Loss)	133,387	(29,192)
Other	815	4,773
Total Revenues	75,234,067	66,686,110
EXPENDITURES		
Public Services:		
Public Works	2,739	-
Maintenance and Operations	28,074,286	25,936,079
PERS On-behalf Expenditures	128,132	95,672
Total Public Services	28,205,157	26,031,751
Debt Service:		
Principal	30,508,531	29,507,563
Interest and Fiscal Charges	14,989,677	16,482,901
Bond Issuance Costs	50,690	-
Total Debt Service	45,548,898	45,990,464
Total Expenditures	73,754,055	72,022,215
Excess (Deficiency) of Revenues over Expenditures	1,480,012	(5,336,105)
OTHER FINANCING SOURCES (USES)		
Proceeds from Premium on Bond Sales	1,590,262	-
Proceeds from Refunding Bonds	13,468,431	-
Insurance Recoveries	37,285	102,236
Transfers from Other Funds	24,661	-
Transfers to Other Funds	(210,909)	(35,457)
Payment to Refunding Bond Escrow Agent	(15,007,187)	-
Total Other Financing Sources (Uses)	(97,457)	66,779
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	1,382,555	(5,269,326)
Fund Balance, January 1	8,287,458	13,556,784
Fund Balance, December 31	\$ 9,670,013	\$ 8,287,458

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, 2018

REVENUES	Estimated	Actual	With
			Final Budget
Taxes:			
Real Property	\$ 64,482,905	\$ 64,459,392	\$ (23,513)
Personal Property	7,143,769	6,974,493	(169,276)
Motor Vehicle Registration	1,506,934	1,367,642	(139,292)
Hotel - Motel	265,899	275,500	9,601
Tax Cost Recoveries	269,647	19,911	(249,736)
Penalties and Interest	-	358,917	358,917
Total Taxes	73,669,154	73,455,855	(213,299)
Special Assessments:			
Collections	160,000	199,895	39,895
Penalties and Interest	60,000	130,215	70,215
Total Special Assessments	220,000	330,110	110,110
Intergovernmental:			
Build America Bond Subsidy	998,624	532,649	(465,975)
Electric Co-op Allocation	105,244	110,308	5,064
National Forest Allocation	3,300	65,778	62,478
Traffic Signal Management	468,530	474,321	5,791
PERS On-behalf Revenues	-	128,132	128,132
Total Intergovernmental	1,575,698	1,311,188	(264,510)
Charges for Services:			
Inspections	6,170	-	(6,170)
Reimbursed Costs	-	2,712	2,712
Total Charges for Services	6,170	2,712	(3,458)
Investment Income - Short-term Investments	322,353	133,387	(188,966)
Other:			
Cash Over & Short	-	(2)	(2)
Miscellaneous	-	817	817
Total Other	-	815	815
Proceeds from Premium on Bond Sales	50,690	1,590,262	1,539,572
Proceeds from Refunding Bonds	-	13,468,431	13,468,431
Insurance Recoveries	69,840	37,285	(32,555)
Transfers from Other Funds:			
Anchorage Roads and Drainage Service Area Capital Projects Fund	-	3,655	3,655
State Grants Fund	-	21,006	21,006
Total Transfers from Other Funds	-	24,661	24,661
TOTAL	\$ 75,913,905	\$ 90,354,706	\$ 14,440,801

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, 2018

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Public Works	\$ 34,000	\$ 34,000	\$ 2,739	\$ -	\$ 2,739	\$ 31,261
Maintenance and Operations	28,561,983	28,377,831	28,074,286	-	28,074,286	303,545
Total Public Services	28,595,983	28,411,831	28,077,025	-	28,077,025	334,806
PERS On-behalf Expenditures	-	-	128,132	(128,132)	-	-
Debt Service:						
Principal	31,879,942	31,907,547	30,508,531	-	30,508,531	1,399,016
Interest and Fiscal Charges	15,327,892	15,304,266	14,989,677	-	14,989,677	314,589
Bond Issuance Costs	-	50,690	50,690	-	50,690	-
Total Debt Service	47,207,834	47,262,503	45,548,898	-	45,548,898	1,713,605
Transfers to Other Funds:						
State Grants Fund	32,376	32,475	18,060	-	18,060	14,415
Roads and Drainage Service Area Capital Projects Fund	-	175,000	175,000	-	175,000	-
Convention Center Operating Reserve Fund	31,997	32,094	17,849	-	17,849	14,245
Total Transfers to Other Funds	64,373	239,569	210,909	-	210,909	28,660
Payment to Refunding Bond Escrow Agent	-	-	15,007,187	-	15,007,187	(15,007,187)
TOTAL	\$ 75,868,190	\$ 75,913,903	\$ 88,972,151	\$ (128,132)	\$ 88,844,019	\$ (12,930,116)

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, 2018

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	\$ -	\$ 9,902	\$ -	\$ 2,739	\$ 45,548,898	\$ -	\$ -	\$ 45,561,539
Maintenance and Operations	10,486,578	118,230	1,731,597	13,051,377	-	474,553	2,330,181	28,192,516
Total Public Services	10,486,578	128,132	1,731,597	13,054,116	45,548,898	474,553	2,330,181	73,754,055
Transfers to Other Funds:								
State Grants Fund	-	-	-	18,060	-	-	-	18,060
Roads and Drainage Service Area Capital Projects Fund	-	-	-	175,000	-	-	-	175,000
Convention Center Operating Reserve Fund	-	-	-	17,849	-	-	-	17,849
Total Transfers to Other Funds	-	-	-	210,909	-	-	-	210,909
Payment to Refunding Bond Escrow Agent	-	-	-	15,007,187	-	-	-	15,007,187
TOTAL	\$ 10,486,578	\$ 128,132	\$ 1,731,597	\$ 28,272,212	\$ 45,548,898	\$ 474,553	\$ 2,330,181	\$ 88,972,151

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Equity in General Cash Pool	\$ 7,191,705	\$ 6,718,043
Taxes Receivable:		
Delinquent Taxes	247,665	246,598
Penalties and Interest	6,564	8,227
Less: Allowance for Uncollectibles	<u>(1,009)</u>	<u>(1,157)</u>
Total Net Taxes Receivable	<u>253,220</u>	<u>253,668</u>
Accounts Receivable	10,477	6,958
Intergovernmental Receivables	<u>14,380</u>	<u>18,505</u>
TOTAL ASSETS	<u><u>7,469,782</u></u>	<u><u>6,997,174</u></u>
 LIABILITIES		
Accounts Payable	807,294	327,863
Accrued Payroll Liabilities	14,182	26,925
Total Liabilities	<u>821,476</u>	<u>354,788</u>
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	215,194	184,541
Total Deferred Inflows of Resources	<u>215,194</u>	<u>184,541</u>
 FUND BALANCE		
Restricted	-	11,155
Committed	533,579	628,094
Unassigned	<u>5,899,533</u>	<u>5,818,596</u>
Total Fund Balance	<u>6,433,112</u>	<u>6,457,845</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u><u>\$ 7,469,782</u></u>	<u><u>\$ 6,997,174</u></u>

EXHIBIT AA-45

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, 2018 and 2017

	2018	2017
REVENUES		
Taxes	\$ 10,084,802	\$ 10,454,171
Intergovernmental	21,772	19,119
Investment Income	45,314	165,053
Charges for Services	33,469	29,821
Other	26,149	-
Total Revenues	<u>10,211,506</u>	<u>10,668,164</u>
EXPENDITURES		
Public Services:		
Maintenance and Operations	6,502,053	7,613,273
PERS On-behalf Expenditures	10,606	7,964
Total Expenditures	<u>6,512,659</u>	<u>7,621,237</u>
Excess of Revenues over Expenditures	<u>3,698,847</u>	<u>3,046,927</u>
OTHER FINANCING SOURCES (USES)		
Transfers from Other Sub-Funds	102,615	107,808
Transfers to Other Sub-Funds	(102,615)	(107,808)
Transfers to Other Funds	<u>(3,723,580)</u>	<u>(3,723,580)</u>
Total Other Financing Sources and Uses	<u>(3,723,580)</u>	<u>(3,723,580)</u>
 Deficiency of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	 (24,733)	 (676,653)
Fund Balance, January 1	6,457,845	7,134,498
Fund Balance, December 31	<u><u>\$ 6,433,112</u></u>	<u><u>\$ 6,457,845</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, 2018

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 9,732,763	\$ 9,754,155	\$ 21,392
Personal Property	153,503	147,270	(6,233)
Motor Vehicle Registration	146,609	133,058	(13,551)
Penalties and Interest	40,418	45,152	4,734
Tax Cost Recoveries	-	5,167	5,167
Total Taxes	10,073,293	10,084,802	11,509
Intergovernmental:			
PERS On-behalf Revenues	-	10,606	10,606
Traffic Signal Management	11,030	11,166	136
Total Intergovernmental	11,030	21,772	10,742
Charges for Services:			
Reimbursed Cost	25,000	33,469	8,469
Investment Income - Short Term Investments	121,563	45,314	(76,249)
Other:			
Prior Year Expenditure Recovery	-	955	955
Miscellaneous Revenue	1,600	25,194	23,594
Total Other	1,600	26,149	24,549
Transfers from Other Sub-Funds	96,550	102,615	6,065
TOTAL	\$10,329,036	\$ 10,314,121	\$ (14,915)

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2018

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	\$ 6,818,928	\$ 7,140,346	\$ 6,502,053	\$ -	\$ 6,502,053	\$ 638,293
PERS On-behalf Expenditures	-	-	10,606	(10,606)	-	-
Transfers to Other Funds:						
Transfers to CBERRRSA Capital Projects Fund	3,723,580	3,723,580	3,723,580	-	3,723,580	-
Transfers to Other Sub-Funds:						
Transfers to CBERRRSA Sub-Fund	109,558	102,615	102,615	-	102,615	-
TOTAL	\$10,652,066	\$ 10,966,541	\$ 10,338,854	\$ (10,606)	\$ 10,328,248	\$ 638,293

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, 2018

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	\$ 527,052	\$ 10,606	\$ 189,576	\$ 5,368,198	\$ 140,487	\$ 276,740	\$ 6,512,659
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	-	-	-	102,615	-	-	102,615
TOTAL	\$ 527,052	\$ 10,606	\$ 189,576	\$ 9,194,393	\$ 140,487	\$ 276,740	\$ 10,338,854

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Combining Balance Sheet
December 31, 2018

	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 Contri- buting Roads	Lakehill Roads	Totem Roads
ASSETS													
Equity in General Cash Pool	\$ 392,693	\$ 280,450	\$ 207,460	\$ 128,642	\$ 41,391	\$ 100,567	\$ 117,843	\$ 218,005	\$ 1,890,557	\$ 22,292	\$ 407	\$ 165,590	\$ 81,035
Taxes Receivable:													
Delinquent Taxes	4,730	4,589	3,900	493	562	1,082	1,932	2,348	176,019	226	352	417	735
Penalties and Interest	384	364	6	54	-	-	-	81	504	45	-	-	35
Less: Allowance for Uncollectibles	(13)	(13)	-	(2)	-	-	13	(15)	(757)	(2)	-	(7)	(5)
Total Net Taxes Receivable	5,101	4,940	3,906	545	562	1,082	1,945	2,414	175,766	269	352	410	765
Accounts Receivable, Net	-	-	-	-	-	-	-	-	10,477	-	-	-	-
Intergovernmental Receivables	-	-	-	-	-	-	-	-	14,380	-	-	-	-
TOTAL ASSETS	397,794	285,390	211,366	129,187	41,953	101,649	119,788	220,419	2,091,180	22,561	759	166,000	81,800
LIABILITIES													
Accounts Payable	123,950	12,160	5,333	1,858	809	3,224	3,504	11,273	352,153	-	-	1,953	5,021
Accrued Payroll Liabilities	-	-	-	-	-	-	-	-	14,182	-	-	-	-
Total Liabilities	123,950	12,160	5,333	1,858	809	3,224	3,504	11,273	366,335	-	-	1,953	5,021
DEFERRED INFLOWS OF RESOURCES													
Unavailable Revenues - Property Taxes	4,020	4,940	3,906	257	562	1,082	1,813	2,136	144,824	103	313	410	765
Total Deferred Inflows of Resources	4,020	4,940	3,906	257	562	1,082	1,813	2,136	144,824	103	313	410	765
FUND BALANCE													
Committed	26,449	8,894	24,838	3,062	1,821	691	1,302	10,832	297,777	78	2	4,119	1,709
Unassigned	243,375	259,396	177,289	124,010	38,761	96,652	113,169	196,178	1,282,244	22,380	444	159,518	74,305
Total Fund Balance	269,824	268,290	202,127	127,072	40,582	97,343	114,471	207,010	1,580,021	22,458	446	163,637	76,014
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 397,794	\$ 285,390	\$ 211,366	\$ 129,187	\$ 41,953	\$ 101,649	\$ 119,788	\$ 220,419	\$ 2,091,180	\$ 22,561	\$ 759	\$ 166,000	\$ 81,800

LIMITED SERVICE AREAS
Combining Statement of Revenues, Expenditures, and Other
Financing Sources (Uses) and Changes in Fund Balance
For the Year Ended December 31, 2018

	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 Contri- buting Roads	Lakehill Roads	Totem Roads
REVENUES													
Taxes	\$ 271,667	\$ 141,458	\$ 108,052	\$ 31,688	\$ 14,951	\$ 17,011	\$ 30,159	\$ 146,046	\$ 7,263,487	\$ 102,984	\$ 2,106	\$ 47,986	\$ 25,282
Intergovernmental	-	-	-	-	-	-	-	-	10,606	-	-	-	-
Investment Income (Loss)	4,740	2,898	2,193	1,353	653	958	1,176	2,524	(13,228)	1,193	22	1,755	824
Charges for Services	-	-	-	-	-	-	-	-	33,469	-	-	-	-
Other	-	-	955	-	-	-	-	-	25,194	-	-	-	-
Total Revenues	276,407	144,356	111,200	33,041	15,604	17,969	31,335	148,570	7,319,528	104,177	2,128	49,741	26,106
EXPENDITURES													
Public Services:													
Maintenance and Operations	320,595	107,814	301,070	37,119	22,071	8,369	15,785	131,298	3,609,416	950	25	49,930	20,719
PERS On-behalf Expenditures	-	-	-	-	-	-	-	-	10,606	-	-	-	-
Total Expenditures	320,595	107,814	301,070	37,119	22,071	8,369	15,785	131,298	3,620,022	950	25	49,930	20,719
Excess (Deficiency) of Revenues over Expenditures	(44,188)	36,542	(189,870)	(4,078)	(6,467)	9,600	15,550	17,272	3,699,506	103,227	2,103	(189)	5,387
OTHER FINANCING SOURCES (USES)													
Transfers from Other Sub-Funds	-	-	-	-	-	-	-	-	102,615	-	-	-	-
Transfers to CBERRRSA Sub-Fund	-	-	-	-	-	-	-	-	-	(100,612)	(2,003)	-	-
Transfers to CBERRRSA Capital Projects Fund	-	-	-	-	-	-	-	-	(3,723,580)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	(3,620,965)	(100,612)	(2,003)	-	-
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(44,188)	36,542	(189,870)	(4,078)	(6,467)	9,600	15,550	17,272	78,541	2,615	100	(189)	5,387
Fund Balance, January 1	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
Fund Balance, December 31	\$ 269,824	\$ 268,290	\$ 202,127	\$ 127,072	\$ 40,582	\$ 97,343	\$ 114,471	\$ 207,010	\$ 1,580,021	\$ 22,458	\$ 446	\$ 163,637	\$ 76,014

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Combining Balance Sheet
December 31, 2018

	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	\$ 35,403	\$ 79,648	\$ 602,381	\$ 472,737	\$ 39,115	\$ 122,165	\$ 5,074	\$ 127,483	\$ 426,567	\$ 894,852	\$ 50,797	\$ 688,551	\$ 7,191,705
Taxes Receivable:													
Delinquent Taxes	38	535	2,991	12,184	3,377	8,532	1,344	127	347	18,252	-	2,553	247,665
Penalties and Interest	-	-	114	2,362	261	992	179	-	-	1,183	-	-	6,564
Less: Allowance for Uncollectibles	-	-	(5)	(88)	(9)	(35)	(9)	-	(11)	(41)	-	(10)	(1,009)
Total Net Taxes Receivable	38	535	3,100	14,458	3,629	9,489	1,514	127	336	19,394	-	2,543	253,220
Accounts Receivable, Net	-	-	-	-	-	-	-	-	-	-	-	-	10,477
Intergovernmental Receivables	-	-	-	-	-	-	-	-	-	-	-	-	14,380
TOTAL ASSETS	35,441	80,183	605,481	487,195	42,744	131,654	6,588	127,610	426,903	914,246	50,797	691,094	7,469,782
LIABILITIES													
Accounts Payable	2,158	2,389	5,882	178,797	3,072	14,129	149	559	1,997	47,162	1,820	27,942	807,294
Accrued Payroll Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	14,182
Total Liabilities	2,158	2,389	5,882	178,797	3,072	14,129	149	559	1,997	47,162	1,820	27,942	821,476
DEFERRED INFLOWS OF RESOURCES													
Unavailable Revenues - Property Taxes	38	520	2,382	12,272	3,554	8,884	1,514	127	336	18,181	-	2,255	215,194
Total Deferred Inflows of Resources	38	520	2,382	12,272	3,554	8,884	1,514	127	336	18,181	-	2,255	215,194
FUND BALANCE													
Committed	983	2,538	10,553	53,871	3,674	8,234	4,925	441	1,386	42,155	391	22,854	533,579
Unassigned	32,262	74,736	586,664	242,255	32,444	100,407	-	126,483	423,184	806,748	48,586	638,043	5,899,533
Total Fund Balance	33,245	77,274	597,217	296,126	36,118	108,641	4,925	126,924	424,570	848,903	48,977	660,897	6,433,112
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 35,441	\$ 80,183	\$ 605,481	\$ 487,195	\$ 42,744	\$ 131,654	\$ 6,588	\$ 127,610	\$ 426,903	\$ 914,246	\$ 50,797	\$ 691,094	\$ 7,469,782

LIMITED SERVICE AREAS
Combining Statement of Revenues, Expenditures, and Other Financing Sources (Uses) and Changes in Fund Balance
For the Year Ended December 31, 2018

	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	\$ 14,739	\$ 54,318	\$ 137,345	\$ 653,354	\$ 47,503	\$ 101,869	\$ 22,131	\$ 17,212	\$ 42,252	\$ 646,082	\$ 21,600	\$ 123,520	\$ 10,084,802
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	11,166
Investment Income (Loss)	347	825	6,431	6,514	465	1,316	454	1,225	4,141	9,394	499	6,642	45,314
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	33,469
Other	-	-	-	-	-	-	-	-	-	-	-	-	26,149
Total Revenues	15,086	55,143	143,776	659,868	47,968	103,185	22,585	18,437	46,393	655,476	22,099	141,328	10,211,506
EXPENDITURES													
Public Services:													
Maintenance and Operations	11,911	30,763	127,912	652,988	44,534	99,802	94,098	5,344	16,807	510,971	4,746	277,016	6,502,053
PERS On-behalf Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	10,606
Total Expenditures	11,911	30,763	127,912	652,988	44,534	99,802	94,098	5,344	16,807	510,971	4,746	277,016	6,512,659
Excess (Deficiency) of Revenues over Expenditures	3,175	24,380	15,864	6,880	3,434	3,383	(71,513)	13,093	29,586	144,505	17,353	(135,688)	3,698,847
OTHER FINANCING SOURCES (USES)													
Transfers from Other Sub-Funds	-	-	-	-	-	-	-	-	-	-	-	-	102,615
Transfers to CBERRRSA Sub-Fund	-	-	-	-	-	-	-	-	-	-	-	-	(102,615)
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	3,175	24,380	15,864	6,880	3,434	3,383	(71,513)	13,093	29,586	144,505	17,353	(135,688)	(24,733)
Fund Balance, January 1	30,070	52,894	561,353	289,246	32,684	105,258	76,438	113,831	394,984	704,398	31,624	796,585	6,457,845
Fund Balance, December 31	\$ 33,245	\$ 77,274	\$ 597,217	\$ 296,126	\$ 36,118	\$ 108,641	\$ 4,925	\$ 126,924	\$ 424,570	\$ 848,903	\$ 48,977	\$ 660,897	\$ 6,433,112

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Comparative Balance Sheet
December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Cash	\$ 750	\$ 850
Equity in General Cash Pool	15,556,199	14,182,379
Accrued Interest on Investments	76,034	66,049
Taxes Receivable:		
Delinquent Taxes	2,558,569	2,518,994
Less: Allowance for Uncollectibles	<u>(26,848)</u>	<u>(30,615)</u>
Total Net Taxes Receivable	<u>2,531,721</u>	<u>2,488,379</u>
Accounts Receivable	1,105,883	1,209,456
Less: Allowance for Uncollectibles	<u>(766,205)</u>	<u>(744,351)</u>
Total Net Accounts Receivable	<u>339,678</u>	<u>465,105</u>
Intergovernmental Receivables	<u>147,499</u>	<u>189,816</u>
TOTAL ASSETS	<u><u>18,651,881</u></u>	<u><u>17,392,578</u></u>
LIABILITIES		
Accounts Payable	1,548,397	1,240,128
Accrued Payroll Liabilities	2,613,047	4,661,855
Unearned Revenue and Deposits	<u>234,492</u>	<u>285,141</u>
Total Liabilities	<u>4,395,936</u>	<u>6,187,124</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	<u>1,944,939</u>	<u>1,080,142</u>
Total Deferred Inflows of Resources	<u>1,944,939</u>	<u>1,080,142</u>
FUND BALANCE		
Committed	11,891,624	10,125,312
Unassigned	<u>419,382</u>	<u>-</u>
Total Fund Balance	<u>12,311,006</u>	<u>10,125,312</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u><u>\$ 18,651,881</u></u>	<u><u>\$ 17,392,578</u></u>

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, 2018 and 2017

	2018	2017
REVENUES		
Taxes	\$ 114,373,722	\$ 115,568,078
Intergovernmental	3,471,051	2,898,370
Charges for Services	1,028,003	1,101,758
Fines and Forfeitures	6,156,049	5,485,790
Investment Income	268,487	104,905
Other	351,591	318,955
Total Revenues	125,648,903	125,477,856
EXPENDITURES		
Public Safety:		
Police Services	118,561,051	124,274,400
PERS On-behalf Expenditures	2,986,156	2,391,828
Debt Service:		
Principal	134,316	116,591
Interest and Fiscal Charges	220,874	158,103
Total Debt Service	355,190	274,694
Total Expenditures	121,902,397	126,940,922
Excess (Deficiency) of Revenues over Expenditures	3,746,506	(1,463,066)
OTHER FINANCING SOURCES (USES)		
Gain on Sale of Forfeited Property	77,378	128,872
Transfers from Other Funds	214	-
Transfers to Other Funds	(1,541,583)	(512,446)
Transfers to Other Sub-Funds	(96,821)	(96,821)
Total Other Financing Sources (Uses)	(1,560,812)	(480,395)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	2,185,694	(1,943,461)
Fund Balance, January 1	10,125,312	12,068,773
Fund Balance, December 31	\$ 12,311,006	\$ 10,125,312

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, 2018

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 103,378,237	\$ 103,345,548	\$ (32,689)
Personal Property	9,337,871	9,061,254	(276,617)
Motor Vehicle Registration	1,503,873	1,364,864	(139,009)
Penalties and Interest	443,693	567,278	123,585
Tax Cost Recoveries	-	34,778	34,778
Total Taxes	114,663,674	114,373,722	(289,952)
Intergovernmental:			
Liquor License	399,300	373,100	(26,200)
Electric Co-op Allocation	106,663	111,795	5,132
PERS On-behalf Revenues	-	2,986,156	2,986,156
Total Intergovernmental	505,963	3,471,051	2,965,088
Charges for Services:			
Police Services	192,174	103,736	(88,438)
DWI Impound Administrative Fees	104,687	153,863	49,176
Incarceration Cost Recovery	210,000	247,199	37,199
Reimbursed Costs	566,555	523,205	(43,350)
Total Charges for Services	1,073,416	1,028,003	(45,413)
Fines and Forfeitures:			
Traffic Court Fines	1,370,000	2,542,876	1,172,876
Trial Court Fines	1,810,000	1,958,331	148,331
Counter Fines	1,173,008	1,397,053	224,045
Curfew Fines	8,800	1,243	(7,557)
Minor Tobacco Fines	9,000	839	(8,161)
Other Fines and Forfeitures	280,656	255,707	(24,949)
Total Fines and Forfeitures	4,651,464	6,156,049	1,504,585
Investment Income - Short-term Investments	406,738	268,487	(138,251)
Other:			
Criminal Rule 8 Collection Costs	150,000	208,625	58,625
Prior Year Expenditure Recovery	-	10	10
Cash Over & Short	-	(39)	(39)
Miscellaneous	146,700	142,995	(3,705)
Total Other	296,700	351,591	54,891
Gain on Sale of Found and Forfeited Property	275,000	77,378	(197,622)
Transfers from Other Funds:			
Anchorage Metropolitan Police Service Area Capital Projects Fund	-	214	214
TOTAL	\$ 121,872,955	\$ 125,726,495	\$ 3,853,540

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, 2018

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
EXPENDITURES						
Public Safety:						
Police Services	\$ 121,564,497	\$ 118,928,270	\$ 118,561,051	\$ -	\$ 118,561,051	\$ 367,219
PERS On-behalf Expenditures	-	-	2,986,156	(2,986,156)	-	-
Debt Service:						
Principal	134,230	134,316	134,316	-	134,316	-
Interest and Fiscal Charges	230,288	222,240	220,874	-	220,874	1,366
Total Debt Service	364,518	356,556	355,190	-	355,190	1,366
Transfers to Other Funds:						
State Grants Fund	71,714	71,714	71,359	-	71,359	355
Federal Grants Fund	5,344	5,344	5,317	-	5,317	27
Police and Fire Retiree Medical Liability Fund	496,921	496,921	494,460	-	494,460	2,461
P&F Certificate of Participation Bond Debt Service Fund	-	-	970,447	-	970,447	(970,447)
Total Transfers to Other Funds	573,979	573,979	1,541,583	-	1,541,583	(967,604)
Transfers to Other Sub-Funds:						
Police and Fire Retiree Medical Admin Fund	97,303	97,303	96,821	-	96,821	482
Total Transfers to Other Sub-Funds	97,303	97,303	96,821	-	96,821	482
TOTAL	\$ 122,600,297	\$ 119,956,108	\$ 123,540,801	\$ (2,986,156)	\$ 120,554,645	\$ (598,537)

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, 2018

EXPENDITURES	Personnel	PERS	Supplies	Other	Debt	Capital	Charges	Actual on
	Services	On-behalf		Services and				
		Expenditures		Charges			Departments	
Public Safety:								
Police Services	\$ 89,759,945	\$ 2,986,156	\$ 2,371,291	\$ 18,169,992	\$ 355,190	\$ 128,554	\$ 8,131,269	\$ 121,902,397
Transfers to Other Funds:								
State Grants Fund				71,359				71,359
Federal Grants Fund				5,317				5,317
Police and Fire Retiree Medical Liability Fund				494,460				494,460
P&F Certificate of Participation Bond Debt Service Fund				970,447				970,447
Total Transfers to Other Funds	-	-	-	1,541,583	-	-	-	1,541,583
Transfers to Other Sub-Funds:								
Police and Fire Retiree Medical Admin Fund	-	-	-	96,821	-	-	-	96,821
TOTAL	\$ 89,759,945	\$ 2,986,156	\$ 2,371,291	\$ 19,808,396	\$ 355,190	\$ 128,554	\$ 8,131,269	\$ 123,540,801

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Cash	\$ 950	\$ 1,200
Equity in General Cash Pool	4,068,155	3,348,621
Accrued Interest on Investments	44,390	65,264
Taxes Receivable:		
Delinquent Taxes	405,593	368,424
Less: Allowance for Uncollectibles	(4,779)	(5,205)
Total Net Taxes Receivable	400,814	363,219
Accounts Receivable	396,047	259,951
Less: Allowance for Uncollectibles	(10,941)	(2,218)
Total Net Accounts Receivable	385,106	257,733
Intergovernmental Receivables	38,379	49,391
TOTAL ASSETS	4,937,794	4,085,428
 LIABILITIES		
Accounts Payable	630,310	920,308
Accrued Payroll Liabilities	375,105	320,066
Total Liabilities	1,005,415	1,240,374
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	299,511	183,062
Unavailable Revenues - Build American Bonds Interest	30,511	30,510
Total Deferred Inflows of Resources	330,022	213,572
 FUND BALANCE		
Committed	1,993,606	2,005,354
Unassigned	1,608,751	626,128
Total Fund Balance	3,602,357	2,631,482
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 4,937,794	\$ 4,085,428

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, 2018 and 2017

	<u>2018</u>	<u>2017</u>
REVENUES		
Taxes	\$ 19,724,283	\$ 17,100,914
Intergovernmental	192,866	169,986
Charges for Services	2,028,554	2,029,952
Investment Income	45,286	65,407
Other	53	1,247
Total Revenues	<u>21,991,042</u>	<u>19,367,506</u>
EXPENDITURES		
Public Services:		
Economic and Community Development	17,673,995	17,510,343
PERS On-behalf Expenditures	126,117	102,836
Total Public Services	<u>17,800,112</u>	<u>17,613,179</u>
Debt Service:		
Principal	1,363,698	1,561,041
Interest and Fiscal Charges	894,140	982,152
Bond Issuance Costs	4,224	-
Total Debt Service	<u>2,262,062</u>	<u>2,543,193</u>
Total Expenditures	<u>20,062,174</u>	<u>20,156,372</u>
Excess (Deficiency) of Revenues over Expenditures	<u>1,928,868</u>	<u>(788,866)</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Assets	46,519	-
Proceeds from Premium on Bond Sales	132,522	-
Proceeds from Refunding Bonds	1,122,369	-
Insurance Recoveries	2,724	222
Transfers from Other Funds	371	-
Transfers to Other Funds	(1,011,899)	(812,258)
Payment to Refunding Bond Escrow Agent	(1,250,599)	-
Total Other Financing Sources (Uses)	<u>(957,993)</u>	<u>(812,036)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	970,875	(1,600,902)
Fund Balance, January 1	2,631,482	4,232,384
Fund Balance, December 31	<u>\$ 3,602,357</u>	<u>\$ 2,631,482</u>

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, 2018

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 17,479,460	\$ 17,387,603	\$ (91,857)
Personal Property	1,757,916	1,706,152	(51,764)
Tax Cost Recoveries	-	5,193	5,193
Motor Vehicle Registration	391,310	355,138	(36,172)
Hotel - Motel	177,262	177,929	667
Penalties and Interest	69,201	92,268	23,067
Total Taxes	19,875,149	19,724,283	(150,866)
Intergovernmental:			
Build America Bond Subsidy	71,370	38,067	(33,303)
Electric Co-op Allocation	27,365	28,682	1,317
PERS On-behalf Revenues	-	126,117	126,117
Total Intergovernmental	98,735	192,866	94,131
Charges for Services:			
Aquatics	723,935	559,941	(163,994)
Recreation Centers and Programs	5,100	5,476	376
Parks and Recreation	291,910	252,703	(39,207)
Sports and Parks Activities	796,750	901,408	104,658
Camping Fees	44,000	43,996	(4)
School District Service Fees	250,500	258,420	7,920
Golf Fees	7,000	6,610	(390)
Total Charges for Services	2,119,195	2,028,554	(90,641)
Investment Income - Short-term Investments	78,927	45,286	(33,641)
Other:			
Prior Year Expenditure Recovery	-	1,139	1,139
Cash Over & Short	-	(1,086)	(1,086)
Total Other	-	53	53
Proceeds from Premium on Bond Sales	4,225	132,522	128,297
Proceeds - Refunding Bonds	-	1,122,369	1,122,369
Insurance Recoveries	-	2,724	2,724
Proceeds from Sale of Assets	-	46,519	46,519
Transfers from Other Funds:			
Parks and Recreation Service Area Capital Projects Fund	-	371	371
TOTAL	\$ 22,176,231	\$ 23,295,547	\$ 1,119,316

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, 2018

	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	\$ 18,453,396	\$ 18,758,290	\$ 17,673,995	\$ -	\$ 17,673,995	\$ 1,084,295
PERS On-behalf Expenditures	-	-	126,117	(126,117)	-	-
Debt Service:						
Principal	1,479,110	1,480,283	1,363,698	-	1,363,698	116,585
Interest and Fiscal Charges	936,735	920,331	894,140	-	894,140	26,191
Bond Issuance Costs	-	4,225	4,224	-	4,224	1
Total Debt Service	2,415,845	2,404,839	2,262,062	-	2,262,062	142,777
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	11,982	11,982	11,899	-	11,899	83
Parks and Recreation Service Area Capital Projects Fund	1,012,384	1,001,119	1,000,000	-	1,000,000	1,119
Total Transfers to Other Funds	1,024,366	1,013,101	1,011,899	-	1,011,899	1,202
Payment to Refunding Bond Escrow Agent	-	-	1,250,599	-	1,250,599	(1,250,599)
TOTAL	\$ 21,893,607	\$ 22,176,230	\$ 22,324,672	\$ (126,117)	\$ 22,198,555	\$ (22,325)

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, 2018

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	\$ 8,888,767	\$ 126,117	\$ 770,451	\$ 3,896,595	\$ 2,262,062	\$ 28,030	\$ 4,090,152	\$ 20,062,174
Transfers to Other Funds:								
Convention Center Operating Reserve Fund	-	-	-	11,899	-	-	-	11,899
Parks and Recreation Service Area Capital Projects Fund	-	-	-	1,000,000	-	-	-	1,000,000
Total Transfers to Other Funds	-	-	-	1,011,899	-	-	-	1,011,899
Payment to Refunding Bond Escrow Agent	-	-	-	1,250,599	-	-	-	1,250,599
TOTAL	\$ 8,888,767	\$ 126,117	\$ 770,451	\$ 6,159,093	\$ 2,262,062	\$ 28,030	\$ 4,090,152	\$ 22,324,672

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Cash	\$ 500	\$ 500
Equity in General Cash Pool	5,186,228	4,818,069
Taxes Receivable:		
Delinquent Taxes	97,678	109,165
Penalties and Interest	7,633	9,141
Less: Allowance for Uncollectibles	(732)	(837)
Total Net Taxes Receivable	104,579	117,469
Accounts Receivable, Net	600	37,357
TOTAL ASSETS	5,291,907	4,973,395
LIABILITIES		
Accounts Payable	140,260	127,427
Accrued Payroll Liabilities	48,685	87,468
Unearned Revenue and Deposits	850	-
Total Liabilities	189,795	214,895
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	101,567	106,083
Total Deferred Inflows of Resources	101,567	106,083
FUND BALANCE		
Committed	241,801	272,353
Unassigned	4,758,744	4,380,064
Total Fund Balance	5,000,545	4,652,417
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 5,291,907	\$ 4,973,395

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, 2018 and 2017

	2018	2017
REVENUES		
Taxes	\$ 3,729,444	\$ 4,079,303
Intergovernmental	33,029	29,242
Charges for Services	411,542	445,607
Fines and Forfeitures	300	615
Investment Income	59,879	196,108
Other	18,350	14,450
Total Revenues	4,252,544	4,765,325
EXPENDITURES		
Public Services:		
Economic and Community Development	2,790,402	3,041,951
PERS On-behalf Expenditures	33,029	29,242
Total Public Services	2,823,431	3,071,193
Debt Service:		
Principal	93,003	195,158
Interest and Fiscal Charges	46,106	64,144
Debt Issuance Costs	1,408	-
Total Debt Service	140,517	259,302
Total Expenditures	2,963,948	3,330,495
Excess of Revenues over Expenditures	1,288,596	1,434,830
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Assets	7,390	750
Premium on Bond Sales	44,174	-
Proceeds - Refunding Bonds	374,123	-
Transfers to Other Funds	(949,288)	(1,004,126)
Payment to Refunding Bond Escrow Agent	(416,867)	-
Total Other Financing Sources (Uses)	(940,468)	(1,003,376)
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	348,128	431,454
Fund Balance, January 1	4,652,417	4,220,963
Fund Balance, December 31	\$ 5,000,545	\$ 4,652,417

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, 2018

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 3,603,101	\$ 3,634,976	\$ 31,875
Personal Property	77,381	74,361	(3,020)
Tax Cost Recoveries	-	2,291	2,291
Penalties and Interest	16,251	17,816	1,565
Total Taxes	3,696,733	3,729,444	32,711
Intergovernmental:			
PERS On-behalf Revenues	-	33,029	33,029
Charges for Services:			
Aquatics	250,000	161,054	(88,946)
Recreation Centers and Programs	120,500	12,143	(108,357)
Sports and Parks Activities	65,000	211,105	146,105
Reimbursed Costs	26,002	27,240	1,238
Total Charges for Services	461,502	411,542	(49,960)
Investment Income - Short-term Investments	76,905	59,879	(17,026)
Fines and Forfeitures:			
Other Fines and Forfeitures	-	300	300
Other:			
Lease and Rental Revenue	21,600	18,350	(3,250)
Proceeds - Refunding Bonds	-	374,123	374,123
Proceeds from Premium on Bond Sales	1,409	44,174	42,765
Proceeds from Sale of Assets	-	7,390	7,390
TOTAL	\$ 4,258,149	\$ 4,678,231	\$ 420,082

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, 2018

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	\$ 3,587,492	\$ 3,608,750	\$ 2,790,402	\$ -	\$ 2,790,402	\$ 818,348
PERS On-behalf Expenditures	-	-	33,029	(33,029)	-	-
Debt Service:						
Principal	134,337	131,865	93,003	-	93,003	38,862
Interest and Fiscal Charges	54,836	54,836	46,106	-	46,106	8,730
Debt Issuance Costs	-	1,409	1,408	-	1,408	1
Total Debt Service	189,173	188,110	140,517	-	140,517	47,593
Transfers to Other Funds:						
Eagle River-Chugiak Parks and Recreation Service Area Capital Projects Fund	1,004,126	949,288	949,288	-	949,288	-
Payment to Refunding Bond Escrow Agent	-	-	416,867	-	416,867	(416,867)
TOTAL	\$ 4,780,791	\$ 4,746,148	\$ 4,330,103	\$ (33,029)	\$ 4,297,074	\$ 449,074

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, 2018

EXPENDITURES	Personnel	PERS	Supplies	Other	Debt	Capital	Charges	Actual on
	Services	On-behalf Expenditures		Services and Charges		Service	To/From Other Departments	
Public Services:								
Economic and Community Development	\$ 1,476,358	\$ 33,029	\$ 258,725	\$ 392,715	\$ 140,517	\$ -	\$ 662,604	\$ 2,963,948
Transfers to Other Funds:								
Eagle River-Chugiak Parks and Recreation Service Area Capital Projects Fund	-	-	-	949,288	-	-	-	949,288
Payment to Refunding Bond Escrow Agent	-	-	-	416,867	-	-	-	416,867
TOTAL	\$ 1,476,358	\$ 33,029	\$ 258,725	\$ 1,758,870	\$ 140,517	\$ -	\$ 662,604	\$ 4,330,103

MUNICIPALITY OF ANCHORAGE, ALASKA
 Building Safety Service Area
 Comparative Balance Sheet
 December 31, 2018 and 2017

	2018	2017
ASSETS		
Cash	\$ 500	\$ 500
Equity in General Cash Pool	1,055	-
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	87,045	151,010
Less: Allowance for Uncollectibles	(1,412)	(3,301)
Total Net Accounts Receivable	<u>85,633</u>	<u>147,709</u>
TOTAL ASSETS	<u><u>93,140</u></u>	<u><u>154,161</u></u>
LIABILITIES		
Accounts Payable	4,175	36,976
Accrued Payroll Liabilities	249,160	251,325
Due to Areawide	6,653,702	4,440,396
Unearned Revenue and Deposits	228,000	234,000
Total Liabilities	<u>7,135,037</u>	<u>4,962,697</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	(7,047,849)	(4,814,488)
Total Fund Deficit	<u>(7,047,849)</u>	<u>(4,814,488)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND DEFICIT	<u><u>\$ 93,140</u></u>	<u><u>\$ 154,161</u></u>

EXHIBIT AA-67

MUNICIPALITY OF ANCHORAGE, ALASKA
 Building Safety Service Area
 Comparative Statements of Revenues, Expenditures,
 and Changes in Fund Deficit
 For the Years Ended December 31, 2018 and 2017

	2018	2017
REVENUES		
Intergovernmental	\$ 76,841	\$ 60,034
Licenses and Permits	5,228,816	5,369,470
Charges for Services	12,712	10,726
Investment Loss	(107,872)	(78,669)
Other	-	203
Total Revenues	<u>5,210,497</u>	<u>5,361,764</u>
EXPENDITURES		
Public Services:		
Economic and Community Development	7,367,017	6,878,657
PERS On-behalf Expenditures	76,841	60,034
Total Expenditures	<u>7,443,858</u>	<u>6,938,691</u>
Deficiency of Revenues over Expenditures	(2,233,361)	(1,576,927)
Fund Deficit, January 1	(4,814,488)	(3,237,561)
Fund Deficit, December 31	<u><u>\$ (7,047,849)</u></u>	<u><u>\$ (4,814,488)</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2018

	Estimated	Actual	Variance With Final Budget
REVENUES			
Intergovernmental:			
PERS On-behalf Revenues	\$ -	\$ 76,841	\$ 76,841
Licenses and Permits:			
Mechanical Licenses and Exams	157,400	151,148	(6,252)
Local Business Licenses	438,500	464,555	26,055
Building Permit Plan Reviews	1,255,000	1,157,061	(97,939)
Building and Grading Permits	2,620,000	2,114,379	(505,621)
Electrical Permits	198,000	227,717	29,717
Mechanical, Gas and Plumbing Permits	496,000	542,203	46,203
Sign Permits	21,500	24,410	2,910
Elevator Permits	610,000	544,168	(65,832)
Mobile Home and Park Permits	18,000	3,175	(14,825)
Total Licenses and Permits	<u>5,814,400</u>	<u>5,228,816</u>	<u>(585,584)</u>
Charges for Services:			
Copier Fees	8,000	9,205	1,205
Reimbursed Cost	-	3,507	3,507
Total Charges for Services	<u>8,000</u>	<u>12,712</u>	<u>4,712</u>
Investment Loss - Short-term Investments	(43,457)	(107,872)	(64,415)
Other:			
Appeal Receipts	200	-	(200)
TOTAL	<u>\$ 5,779,143</u>	<u>\$ 5,210,497</u>	<u>\$ (568,646)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2018

	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	\$ 7,686,168	\$ 7,904,691	\$ 7,367,017	\$ -	\$ 7,367,017	\$ 537,674
PERS On-behalf Expenditures	-	-	76,841	(76,841)	-	-
TOTAL	<u>\$ 7,686,168</u>	<u>\$ 7,904,691</u>	<u>\$ 7,443,858</u>	<u>\$ (76,841)</u>	<u>\$ 7,367,017</u>	<u>\$ 537,674</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2018

	PERS		Other		Charges		Actual on GAAP Basis
	Personnel Services	On-behalf Expenditures	Supplies	Services and Charges	Capital Outlay	To/From Other Departments	
EXPENDITURES							
Public Services:							
Economic and Community Development	\$ 5,634,479	\$ 76,841	\$ 74,377	\$ 192,877	\$ 40,770	\$ 1,424,514	\$ 7,443,858
TOTAL	<u>\$ 5,634,479</u>	<u>\$ 76,841</u>	<u>\$ 74,377</u>	<u>\$ 192,877</u>	<u>\$ 40,770</u>	<u>\$ 1,424,514</u>	<u>\$ 7,443,858</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Equity in General Cash Pool	\$ 2,694,433	\$ 2,896,093
Accounts Receivable, Net	16,345	142,909
Due from Component Unit - Anchorage School District	1,676	1,941
TOTAL ASSETS	<u>2,712,454</u>	<u>3,040,943</u>
LIABILITIES		
Accounts Payable	402,725	279,900
Accrued Payroll Liabilities	50,062	51,882
Unearned Revenue	345,286	345,286
Total Liabilities	<u>798,073</u>	<u>677,068</u>
FUND BALANCE		
Committed	192,883	171,685
Unassigned	1,721,498	2,192,190
Total Fund Balance	<u>1,914,381</u>	<u>2,363,875</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,712,454</u>	<u>\$ 3,040,943</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, 2018 and 2017

	2018	2017
REVENUES		
Intergovernmental	\$ 48,176	\$ 35,377
Charges for Services	782,214	882,764
Investment Income	24,158	48,731
Other	1,082,101	1,205,519
Total Revenues	<u>1,936,649</u>	<u>2,172,391</u>
EXPENDITURES		
General Government:		
Finance	2,337,967	2,081,026
PERS On-behalf Expenditures	48,176	35,377
Total Expenditures	<u>2,386,143</u>	<u>2,116,403</u>
Excess (Deficiency) of Revenues over Expenditures	(449,494)	55,988
Fund Balance, January 1	2,363,875	2,307,887
Fund Balance, December 31	<u>\$ 1,914,381</u>	<u>\$ 2,363,875</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2018

	Estimated	Actual	Variance With Final Budget
REVENUES			
Intergovernmental:			
PERS On-behalf Revenues	\$ -	\$ 48,176	\$ 48,176
Charges for Services:			
School District Service Fees	416,000	292,829	(123,171)
Reimbursed Cost	402,018	489,385	87,367
Total Charges for Services	818,018	782,214	(35,804)
Investment Income - Short-term Investments	41,185	24,158	(17,027)
Other:			
Prior Year Expenditure Recovery	-	304	304
Miscellaneous	1,570,000	1,081,797	(488,203)
Total Other	1,570,000	1,082,101	(487,899)
TOTAL	\$ 2,429,203	\$ 1,936,649	\$ (492,554)

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2018

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Finance	\$ 2,043,354	\$ 2,587,370	\$ 2,337,967	\$ -	\$ 2,337,967	\$ 249,403
PERS On-behalf Expenditures	-	-	48,176	(48,176)	-	-
TOTAL	\$ 2,043,354	\$ 2,587,370	\$ 2,386,143	\$ (48,176)	\$ 2,337,967	\$ 249,403

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, 2018

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	\$ 1,033,191	\$ 48,176	\$ 1,127	\$ 1,061,998	\$ 1,628	\$ 240,023	\$ 2,386,143
TOTAL	\$ 1,033,191	\$ 48,176	\$ 1,127	\$ 1,061,998	\$ 1,628	\$ 240,023	\$ 2,386,143

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Equity in General Cash Pool	\$ 183,708	\$ 169,149
TOTAL ASSETS	<u>183,708</u>	<u>169,149</u>
LIABILITIES		
Accounts Payable	5,740	5,629
Accrued Payroll Liabilities	3,926	7,808
Total Liabilities	<u>9,666</u>	<u>13,437</u>
FUND BALANCE		
Unassigned	174,042	155,712
Total Fund Balance	<u>174,042</u>	<u>155,712</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 183,708</u>	<u>\$ 169,149</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, 2018 and 2017

	<u>2018</u>	<u>2017</u>
REVENUES		
Intergovernmental	\$ 7,756	\$ 5,893
Charges for Services	48,179	-
Investment Income	465	1,640
Other	-	43,153
Total Revenues	<u>56,400</u>	<u>50,686</u>
EXPENDITURES		
General Government:		
Employee Relations	227,908	200,247
PERS On-behalf Expenditures	7,756	5,893
Total Expenditures	<u>235,664</u>	<u>206,140</u>
Deficiency of Revenues over Expenditures	<u>(179,264)</u>	<u>(155,454)</u>
OTHER FINANCING SOURCES		
Transfers from Other Sub-Funds	197,594	197,594
Total Other Financing Sources	<u>197,594</u>	<u>197,594</u>
 Excess of Revenues and Other Financing Sources Over Expenditures	 18,330	 42,140
Fund Balance, January 1,	155,712	113,572
Fund Balance, December 31	<u>\$ 174,042</u>	<u>\$ 155,712</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, 2018

REVENUES	Estimated	Actual	Variance With Final Budget
Intergovernmental:			
PERS On-behalf Revenues	\$ -	\$ 7,756	\$ 7,756
Investment Income - Short-term Investments	-	465	465
Charges for Services:			
Reimbursed Cost	47,755	48,179	424
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	\$ 253,994	\$ 8,645

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2018

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Employee Relations	\$ 243,202	\$ 257,261	\$ 227,908	\$ -	\$ 227,908	\$ 29,353
PERS On-behalf Expenditures	-	-	7,756	(7,756)	-	-
TOTAL	\$ 243,202	\$ 257,261	\$ 235,664	\$ (7,756)	\$ 227,908	\$ 29,353

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, 2018

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Other Services and Charges	Charges From Other Departments	Actual on GAAP Basis
Employee Relations	\$ 178,907	\$ 7,756	\$ 33,623	\$ 15,378	\$ 235,664
TOTAL	\$ 178,907	\$ 7,756	\$ 33,623	\$ 15,378	\$ 235,664

MUNICIPALITY OF ANCHORAGE, ALASKA
Turnagain Arm Police Service Area
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Equity in General Cash Pool	\$ 29,305	\$ 42,162
Taxes Receivable:		
Delinquent Taxes	1,392	1,733
Penalties and Interest	106	177
Less: Allowance for Uncollectibles	(5)	(7)
Total Net Taxes Receivable	1,493	1,903
TOTAL ASSETS	30,798	44,065
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	1,346	-
Total Deferred Inflows of Resources	1,346	-
 FUND BALANCE		
Committed	1,129	590
Unassigned	28,323	43,475
Total Fund Balance	29,452	44,065
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 30,798	\$ 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, 2018 and 2017

	2018	2017
REVENUES		
Taxes	\$ (1,351)	\$ 51,219
Investment Income	425	-
Total Revenues	(926)	51,219
EXPENDITURES		
Public Safety:		
Police Services	13,687	7,154
Total Expenditures	13,687	7,154
 Excess (Deficiency) of Revenues over Expenditures	(14,613)	44,065
Fund Balance, January 1	44,065	-
Fund Balance, December 31	\$ 29,452	\$ 44,065

MUNICIPALITY OF ANCHORAGE, ALASKA
Turnagain Arm Police Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2018

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ -	\$ (1,332)	\$ (1,332)
Personal Property	-	(14)	(14)
Penalties and Interest	520	(5)	(525)
Total Taxes	520	(1,351)	(1,871)
Investment Income - Short-term Investments	-	425	425
TOTAL	\$ 520	\$ (926)	\$ (1,446)

MUNICIPALITY OF ANCHORAGE, ALASKA
Turnagain Arm Police Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2018

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Police Services	\$ 51,784	\$ 45,000	\$ 13,687	\$ -	\$ 13,687	\$ 31,313
TOTAL	\$ 51,784	\$ 45,000	\$ 13,687	\$ -	\$ 13,687	\$ 31,313

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, 2018

EXPENDITURES	Personnel Services	Actual on GAAP Basis
Public Safety:		
Police Services	\$ 13,687	\$ 13,687
TOTAL	\$ 13,687	\$ 13,687

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Equity in General Cash Pool	\$ 3,938,574	\$ 4,057,416
Due from Equipment Maintenance Fund	85,000	85,000
Advance to Equipment Maintenance Fund	1,190,000	1,275,000
TOTAL ASSETS	5,213,574	5,417,416
LIABILITIES		
Accounts Payable	41,373	2,137
Accrued Payroll Liabilities	8,344	23,022
Total Liabilities	49,717	25,159
FUND BALANCE		
Committed	5,163,857	5,392,257
Total Fund Balance	5,163,857	5,392,257
TOTAL LIABILITIES AND FUND BALANCE	\$ 5,213,574	\$ 5,417,416

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Source (Uses)
and Changes in Fund Balance
For The Years Ended December 31, 2018 and 2017

	2018	2017
REVENUES		
Intergovernmental	\$ 12,133	\$ 9,013
Charges for Services	684,578	432,088
Investment Income	79,036	164,488
Total Revenues	775,747	605,589
EXPENDITURES		
General Government:		
Land Management	828,014	877,959
PERS On-behalf Expenditures	12,133	9,013
Total Expenditures	840,147	886,972
Deficiency of Revenues over Expenditures	(64,400)	(281,383)
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	-	240,520
Transfers to Other Funds	(164,000)	(320,000)
Land Sales	-	364,859
Total Other Financing Sources (Uses)	(164,000)	285,379
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(228,400)	3,996
Fund Balance, January 1	5,392,257	5,388,261
Fund Balance, December 31	\$ 5,163,857	\$ 5,392,257

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Detail Schedule of Estimated and Actual Revenues
For The Year Ended December 31, 2018

REVENUES	Estimated	Actual	Variance With Final Budget
Intergovernmental:			
PERS On-behalf Revenues	\$ -	\$ 12,133	\$ 12,133
Charges for Services:			
Miscellaneous Permits	132,529	188,008	55,479
Pipe Right Of Way Fee	62,899	157,892	94,993
Lease and Rental	86,135	338,678	252,543
Total Charges for Services	281,563	684,578	403,015
Investment Income - Short-term Investments	131,489	79,036	(52,453)
TOTAL	\$ 413,052	\$ 775,747	\$ 362,695

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, 2018

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Land Management	\$ 946,840	\$ 946,840	\$ 828,014	\$ -	\$ 828,014	\$ 118,826
PERS On-behalf Expenditures	-	-	12,133	(12,133)	-	-
Total General Government	946,840	946,840	840,147	(12,133)	828,014	118,826
Transfer to Other Funds:						
Transfers to Heritage Land Bank Capital Projects Fund	80,000	164,000	164,000	-	164,000	-
TOTAL	\$ 1,026,840	\$ 1,110,840	\$ 1,004,147	\$ (12,133)	\$ 992,014	\$ 118,826

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, 2018

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Charges From Other Departments	Actual on GAAP Basis
	General Government:					
Land Management	\$ 349,272	\$ 12,133	\$ 1,117	\$ 110,090	\$ 367,535	\$ 840,147
Transfer to Other Funds:						
Transfers to Heritage Land Bank Capital Projects Fund	-	-	-	164,000	-	164,000
TOTAL	\$ 349,272	\$ 12,133	\$ 1,117	\$ 274,090	\$ 367,535	\$ 1,004,147

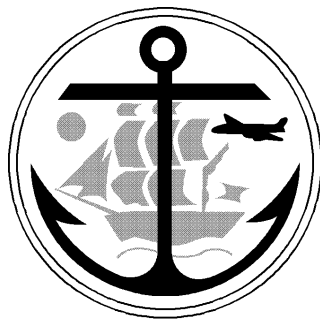
MUNICIPALITY OF ANCHORAGE, ALASKA
Federal/State Fine and Forfeiture
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSET		
Cash	\$ 72,763	\$ 72,763
Equity in General Cash Pool	938,438	1,118,032
TOTAL ASSETS	1,011,201	1,190,795
 LIABILITIES		
Accounts Payable	9,909	132,141
Total Liabilities	9,909	132,141
 FUND BALANCE		
Restricted	813,076	744,358
Assigned	188,216	314,296
Total Fund Balance	1,001,292	1,058,654
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,011,201	\$ 1,190,795

EXHIBIT BB-7

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, 2018 and 2017

	2018	2017
REVENUES		
Fines and Forfeitures	\$ 322,122	\$ 31,676
Investment Income	12,374	38,235
Total Revenues	334,496	69,911
EXPENDITURES		
Public Safety:		
Police Services	391,858	1,496,974
Total Expenditures	391,858	1,496,974
 Deficiency of Revenues over Expenditures	(57,362)	(1,427,063)
Fund Balance, January 1	1,058,654	2,485,717
Fund Balance, December 31	\$ 1,001,292	\$ 1,058,654



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MUNICIPALITY OF ANCHORAGE, ALASKA
 State Grants Fund
 Comparative Balance Sheet
 December 31, 2018 and 2017

	2018	2017
ASSETS		
Equity in General Cash Pool	\$ 13,450,937	\$ 13,542,451
Intergovernmental Receivables	6,258,907	5,894,436
Prepaid Items	111,655	62,857
TOTAL ASSETS	19,821,499	19,499,744
LIABILITIES		
Accounts Payable	1,294,993	808,320
Accrued Payroll Liabilities	-	16,316
Unearned Revenue	428,421	283,467
Advances from Other Funds	2,316,239	-
Total Liabilities	4,039,653	1,108,103
FUND BALANCE		
Nonspendable	111,655	62,857
Restricted	-	1,294,826
Assigned	15,670,191	17,033,958
Total Fund Balance	15,781,846	18,391,641
TOTAL LIABILITIES AND FUND BALANCE	\$ 19,821,499	\$ 19,499,744

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, 2018 and 2017

	2018	2017
REVENUES		
Intergovernmental	\$ 18,596,564	\$ 17,740,549
Investment Income	16,166	4,057
Total Revenues	18,612,730	17,744,606
EXPENDITURES		
General Government:		
Municipal Manager	193,037	187,387
Emergency Management	230,590	605,566
Education	74,420	99,423
Disaster Recovery	2,316,239	-
Non-Departmental	503,127	297,320
Total General Government	3,317,413	1,189,696
Public Safety:		
Health and Human Services	9,646,742	9,203,484
Fire Services	28,759	76,191
Police Services	3,233,116	1,720,294
Total Public Safety	12,908,617	10,999,969
Public Services:		
Economic and Community Development	1,988,011	2,172,245
Public Transportation	1,858,905	2,563,225
Public Works	1,751,492	1,741,506
Maintenance and Operations	81,239	-
Total Public Services	5,679,647	6,476,976
Total Expenditures	21,905,677	18,666,641
Deficiency of Revenues over Expenditures	(3,292,947)	(922,035)
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	704,964	461,970
Transfers to Other Funds	(21,812)	(707)
Total Other Financing Sources (Uses)	683,152	461,263
Deficiency of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(2,609,795)	(460,772)
Fund Balance, January 1	18,391,641	18,852,413
Fund Balance, December 31	\$ 15,781,846	\$ 18,391,641

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal Grants Fund
Comparative Balance Sheet
December 31, 2018 and 2017

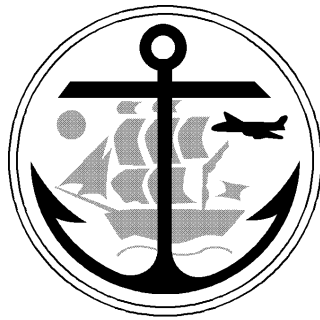
	2018	2017
ASSETS		
Investments	\$ -	\$ 7
Loans Receivable	2,759,739	3,034,174
Intergovernmental Receivables	6,079,630	9,632,196
TOTAL ASSETS	8,839,369	12,666,377
LIABILITIES		
Accounts Payable	190,886	1,554,898
Accrued Payroll Liabilities	-	5,323
Due to Areawide	3,080,111	5,197,372
Unearned Revenue and Deposits	2,996,365	3,233,180
Total Liabilities	6,267,362	9,990,773
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues-Intergovernmental	1,045,351	1,045,351
Total Deferred Inflows of Resources	1,045,351	1,045,351
FUND BALANCE		
Restricted	1,260,484	1,458,119
Assigned	266,172	172,134
Total Fund Balance	1,526,656	1,630,253
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 8,839,369	\$ 12,666,377

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal Grants Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources
and Changes in Fund Balance
For the Years Ended December 31, 2018 and 2017

	2018	2017
REVENUES		
Intergovernmental	\$ 7,555,946	\$ 12,983,071
Investment Income	(7)	628
Other	103,500	121,976
Total Revenues	7,659,439	13,105,675
EXPENDITURES		
General Government:		
Mayor Office	283,537	16,462
Total General Government	283,537	16,462
Public Safety:		
Health and Human Services	1,503,623	5,858,722
Fire Services	-	4,450
Police Services	548,121	979,481
Total Public Safety	2,051,744	6,842,653
Public Services:		
Public Transportation	5,557,083	7,067,231
Economic and Community Development	5,300	82,738
Total Public Services	5,562,383	7,149,969
Total Expenditures	7,897,664	14,009,084
Deficiency of Revenues over Expenditures	(238,225)	(903,409)
OTHER FINANCING SOURCES		
Transfers from Other Funds	134,628	352,312
Total Other Financing Sources	134,628	352,312
Deficiency of Revenues and Other Financing Sources over Expenditures	(103,597)	(551,097)
Fund Balance, January 1	1,630,253	2,181,350
Fund Balance, December 31	\$ 1,526,656	\$ 1,630,253

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal Grants Fund
Schedule of Changes in Long-term Loans Receivable
For the Year Ended December 31, 2018

	Anchor	CDBG Rehabilitation	Minor Repair	Home Rehab	Total
Fund Balance Reserved for Long-Term Loans, January 1	\$ 1,833,028	\$ 1,045,351	\$ 89,843	\$ 65,952	\$ 3,034,174
Deducts:					
Repayments of Loans	(103,500)	-	-	-	(103,500)
Write-Offs and Other Adjustments of Loans	(81,900)	-	(73,023)	6,432	(148,491)
Total Deducts	(185,400)	-	(73,023)	6,432	(251,991)
Adds:					
Disbursements for New Loans	-	-	-	(22,444)	(22,444)
Total Adds	-	-	-	(22,444)	(22,444)
Fund Balance Reserved for Long-Term Loans, December 31	\$ 1,647,628	\$ 1,045,351	\$ 16,820	\$ 49,940	\$ 2,759,739



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MUNICIPALITY OF ANCHORAGE, ALASKA
Miscellaneous Operational Grants Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Equity in General Cash Pool	\$ 2,181,341	\$ 1,297,314
Accounts Receivable, Net	20,000	16,674
TOTAL ASSETS	<u>2,201,341</u>	<u>1,313,988</u>
LIABILITIES		
Accounts Payable	73,766	36,683
Accrued Payroll Liabilities	-	87
Unearned Revenue and Deposits	20,000	16,674
Total Liabilities	<u>93,766</u>	<u>53,444</u>
FUND BALANCE		
Restricted	2,094,709	1,247,950
Committed	12,307	12,307
Assigned	559	287
Total Fund Balance	<u>2,107,575</u>	<u>1,260,544</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,201,341</u>	<u>\$ 1,313,988</u>

EXHIBIT BB-14

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, 2018 and 2017

	2018	2017
REVENUES		
Investment Income - Short-term Investments	\$ 8,071	\$ 946
Restricted Contributions	1,111,381	1,217,845
Other	-	12,066
Total Revenues	<u>1,119,452</u>	<u>1,230,857</u>
EXPENDITURES		
General Government:		
Mayor's Office	14,477	27,211
Finance	-	16,186
Total General Government	<u>14,477</u>	<u>43,397</u>
Public Safety:		
Health and Human Services	275,082	40,357
Total Public Safety	<u>275,082</u>	<u>40,357</u>
Public Services:		
Economic and Community Development	836,901	935,940
Public Works	-	5,300
Total Public Services	<u>836,901</u>	<u>941,240</u>
Total Expenditures	<u>1,126,460</u>	<u>1,024,994</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(7,008)</u>	<u>205,863</u>
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	854,969	1,554
Transfers to Other Funds	(930)	-
Total Other Financing Sources (Uses)	<u>854,039</u>	<u>1,554</u>
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	<u>847,031</u>	<u>207,417</u>
Fund Balance, January 1	1,260,544	1,053,127
Fund Balance, December 31	<u>\$ 2,107,575</u>	<u>\$ 1,260,544</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Other Restricted Resources Fund
Comparative Balance Sheet
For the Years Ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Special Assessments Receivable	\$ 61,794	\$ 119,022
TOTAL ASSETS	<u>61,794</u>	<u>119,022</u>
LIABILITIES		
Accounts Payable	1,309	1,354
Due to Area wide Service Area Fund	115,942	131,627
Total Liabilities	<u>117,251</u>	<u>132,981</u>
FUND DEFICIT		
Unassigned	<u>(55,457)</u>	<u>(13,959)</u>
Total Fund Deficit	<u>(55,457)</u>	<u>(13,959)</u>
TOTAL LIABILITIES AND FUND DEFICIT	<u>\$ 61,794</u>	<u>\$ 119,022</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, 2018 and 2017

	<u>2018</u>	<u>2017</u>
REVENUES		
Special Assessments	\$ 1,125,247	\$ 1,199,660
Investment Loss - Short-term Investments	<u>(10,301)</u>	<u>(10,977)</u>
Total Revenues	<u>1,114,946</u>	<u>1,188,683</u>
EXPENDITURES		
General Government:		
Non-Departmental	<u>1,156,444</u>	<u>1,156,512</u>
Total Expenditures	<u>1,156,444</u>	<u>1,156,512</u>
Excess (Deficiency) of Revenues over Expenditures	(41,498)	32,171
Fund Deficit, January 1	<u>(13,959)</u>	<u>(46,130)</u>
Fund Deficit, December 31	<u>\$ (55,457)</u>	<u>\$ (13,959)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Equity in General Cash Pool	\$ 27,155,735	\$ 19,520,674
Accounts Receivable	2,286,728	1,958,313
Less: Allowance for Uncollectables	(12,186)	(23,211)
Total Net Accounts Receivable	2,274,542	1,935,102
TOTAL ASSETS	29,430,277	21,455,776
LIABILITIES		
Accounts Payable	440,091	1,213,238
Due to Other Funds	6,177,077	-
Total Liabilities	6,617,168	1,213,238
FUND BALANCE		
Restricted	18,652,059	16,289,226
Assigned	4,161,050	3,953,312
Total Fund Balance	22,813,109	20,242,538
TOTAL LIABILITIES AND FUND BALANCE	\$ 29,430,277	\$ 21,455,776

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, 2018 and 2017

	2018	2017
REVENUES		
Taxes	\$ 16,065,506	\$ 14,354,046
Investment Income	207,737	364,012
Other	167,769	-
Total Revenues	16,441,012	14,718,058
EXPENDITURES		
Public Services:		
Economic and Community Development	6,346,319	7,267,078
Total Expenditures	6,346,319	7,267,078
Excess of Revenues over Expenditures	10,094,693	7,450,980
OTHER FINANCING SOURCES (USES)		
Transfer from Other Funds	594,955	579,884
Transfer to Areawide Capital Project Fund	(1,942,000)	-
Transfer to CIVICVentures	(6,177,077)	(6,089,471)
Total Other Financing Sources (Uses)	(7,524,122)	(5,509,587)
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	2,570,571	1,941,393
Fund Balance, January 1	20,242,538	18,301,145
Fund Balance, December 31	\$ 22,813,109	\$ 20,242,538

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, 2018

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Hotel and Motel	\$ 15,512,197	\$ 15,990,746	\$ 478,549
Penalties and Interest	38,790	74,760	35,970
Total Taxes	15,550,987	16,065,506	514,519
Investment Gain - Short-term Investments	-	207,737	207,737
Other:			
Prior Year Expenditure Recovery	-	167,770	167,770
Total Other	-	167,770	167,770
Transfers from Other Funds:			
Areawide General Fund	575,338	565,206	(10,132)
Anchorage Roads and Drainage Service Area	18,168	17,849	(319)
Anchorage Bowl Parks and Recreation Service Area	12,112	11,899	(213)
Total Transfers From Other Funds	605,618	594,954	(10,664)
TOTAL	\$ 16,156,605	\$ 17,035,967	\$ 879,362

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, 2018

	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	\$ 7,241,691	\$ 7,241,691	\$ 6,346,319	\$ -	\$ 6,346,319	\$ 895,372
Transfer to Areawide Capital Project Fund	-	1,942,000	1,942,000	-	1,942,000	-
Transfer to CIVICVentures	6,177,077	6,177,077	6,177,077	-	6,177,077	-
Total Transfers	6,177,077	8,119,077	8,119,077	-	8,119,077	-
TOTAL	\$ 13,418,768	\$ 15,360,768	\$ 14,465,396	\$ -	\$ 14,465,396	\$ 895,372

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, 2018

	Other Services and Charges	Actual on GAAP Basis
EXPENDITURES		
Public Services:		
Economic and Community Development	\$ 6,346,319	\$ 6,346,319
Transfer to Areawide Capital Projects Fund	1,942,000	1,942,000
Transfer to CIVICVentures	6,177,077	6,177,077
Total Transfers	8,119,077	8,119,077
TOTAL	\$ 14,465,396	\$ 14,465,396

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Equity in General Cash Pool	\$ 16,156	\$ 3,455
Investments	33,090,324	37,387,609
TOTAL ASSETS	33,106,480	37,391,064
FUND BALANCE		
Restricted	33,106,480	37,391,064
Total Fund Balance	33,106,480	37,391,064
TOTAL FUND BALANCE	\$ 33,106,480	\$ 37,391,064

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, 2018 and 2017

	2018	2017
REVENUES		
Investment Income (Loss)	\$ (1,724,088)	\$ 5,691,206
Total Revenues	(1,724,088)	5,691,206
EXPENDITURES		
General Government:		
Employee Relations	35,693	38,842
Public Safety:		
Fire Services	1,672,020	1,697,073
Police Services	1,822,315	1,818,293
Total Public Safety	3,494,335	3,515,366
Total Expenditures	3,530,028	3,554,208
Excess (Deficiency) of Revenues over Expenditures	(5,254,116)	2,136,998
OTHER FINANCING SOURCES		
Transfers from Other Funds	969,532	969,532
Total Other Financing Sources	969,532	969,532
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	(4,284,584)	3,106,530
Fund Balance, January 1	37,391,064	34,284,534
Fund Balance, December 31	\$ 33,106,480	\$ 37,391,064

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, 2018

REVENUES	Estimated	Actual	Variance With Final Budget
Revenues:			
Investment Income (Loss)	\$ 90,000	\$ (1,724,088)	\$ (1,814,088)
Transfers from Other Funds:			
Areawide Service Area Fund	156,792	156,792	-
Fire Service Area Fund	318,280	318,280	-
Anchorage Metropolitan Police Service Area Fund	494,460	494,460	-
Total Transfers from Other Funds	969,532	969,532	-
TOTAL	\$ 1,059,532	\$ (754,556)	\$ (1,814,088)

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Detail Schedule of Estimated and Actual Expenditures
For The Year Ended December 31, 2018

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	\$ 35,693	\$ -	\$ 35,693	\$ 52,307
Total General Government	88,000	88,000	35,693	-	35,693	52,307
Public Safety:						
Fire Services	1,707,413	1,707,413	1,672,020	-	1,672,020	\$ 35,393
Police Services	1,860,889	1,860,889	1,822,315	-	1,822,315	\$ 38,574
Total Public Safety	3,568,302	3,568,302	3,494,335	-	3,494,335	73,967
TOTAL	\$ 3,656,302	\$ 3,656,302	\$ 3,530,028	\$ -	\$ 3,530,028	\$ 126,274

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, 2018

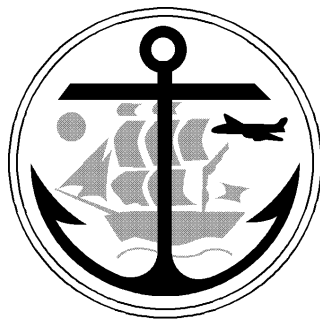
EXPENDITURES	Other Services and Charges	Charges To\From Other Departments	Actual on GAAP Basis
General Government:			
Employee Relations	\$ 35,693	\$ -	\$ 35,693
Total General Government	35,693	-	35,693
Public Safety:			
Fire Services	1,663,743	8,277	1,672,020
Police Services	1,813,294	9,021	1,822,315
Total Public Safety	3,477,037	17,298	3,494,335
TOTAL	\$ 3,512,730	\$ 17,298	\$ 3,530,028

MUNICIPALITY OF ANCHORAGE, ALASKA
49th State Angel Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Equity in General Cash Pool	\$ 7,141,696	\$ 7,876,188
Investments in Angel Fund program	5,106,366	4,750,665
TOTAL ASSETS	12,248,062	12,626,853
LIABILITIES		
Accounts Payable	338	44
Total Liabilities	338	44
FUND BALANCE		
Restricted	12,247,724	12,626,809
Total Fund Balance	12,247,724	12,626,809
TOTAL LIABILITIES AND FUND BALANCE	\$ 12,248,062	\$ 12,626,853

MUNICIPALITY OF ANCHORAGE, ALASKA
49th State Angel Fund
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For The Years Ended December 31, 2018 and 2017

	2018	2017
REVENUES		
Investment Income	\$ 139,079	\$ 59,561
Net Increase (Decrease) in FMV of Investments	(378,476)	45,536
Total Revenues	(239,397)	105,097
EXPENDITURES		
General Government:		
Chief Financial Officer	139,688	136,525
Total Expenditures	139,688	136,525
Deficiency of Revenues over Expenditures	(379,085)	(31,428)
Fund Balance, January 1	12,626,809	12,658,237
Fund Balance, December 31	\$ 12,247,724	\$ 12,626,809



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MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Accounts Receivable	\$ 934,751	\$ 1,304,315
TOTAL ASSETS	934,751	1,304,315
LIABILITIES		
Accounts Payable	241,280	97,472
Due to Areawide General Fund	770,174	627,825
Total Liabilities	1,011,454	725,297
FUND BALANCE		
Restricted	-	579,018
Unassigned	(76,703)	-
Total Fund Balance (Deficit)	(76,703)	579,018
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	\$ 934,751	\$ 1,304,315

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance (Deficit)
For The Years Ended December 31, 2018 and 2017

	2018	2017
REVENUES		
E911 Surcharges	\$ 7,906,670	\$ 7,930,788
Investment Income (Loss)	(272)	-
Total Revenues	7,906,398	7,930,788
EXPENDITURES		
Public Services:		
Fire Services	1,449,723	1,578,352
Police Services	7,112,396	4,944,802
Total Expenditures	8,562,119	6,523,154
Excess (Deficiency) of Revenues over Expenditures	(655,721)	1,407,634
Fund Balance (Deficit), January 1	579,018	(828,616)
Fund Balance (Deficit), December 31	\$ (76,703)	\$ 579,018

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Detail Schedule of Estimated and Actual Revenues
For The Year Ended December 31, 2018

	Estimated	Actual	Variance With Final Budget
REVENUES			
E911 Surcharges	\$ 7,940,675	\$ 7,906,670	\$ (34,005)
Short-term Int	-	(272)	(272)
TOTAL	<u>\$ 7,940,675</u>	<u>\$ 7,906,398</u>	<u>\$ (34,277)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Detail Schedule of Estimated and Actual Expenditures
For The Year Ended December 31, 2018

	Original	Revised	GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
EXPENDITURES						
Public Services:						
Fire Services	\$ 1,355,606	\$ 1,355,606	\$ 1,449,723	\$ -	\$ 1,449,723	\$ (94,117)
Police Services	7,057,536	7,057,536	7,112,396	-	7,112,396	(54,860)
TOTAL	<u>\$ 8,413,142</u>	<u>\$ 8,413,142</u>	<u>\$ 8,562,119</u>	<u>\$ -</u>	<u>\$ 8,562,119</u>	<u>\$ (148,977)</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, 2018

	Supplies	Other Services and Charges	Charges from Other Departments	Actual on GAAP Basis
EXPENDITURES				
Public Services:				
Fire Services	\$ -	\$ -	\$ 1,449,723	\$ 1,449,723
Police Services	573	2,000,806	5,111,017	7,112,396
TOTAL	<u>\$ 573</u>	<u>\$ 2,000,806</u>	<u>\$ 6,560,740</u>	<u>\$ 8,562,119</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Net Position
December 31, 2018 and 2017

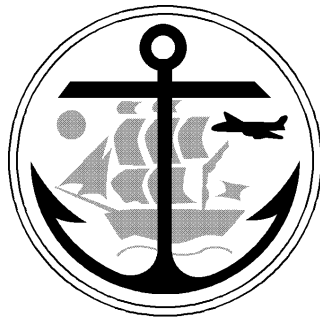
	2018	2017
CURRENT ASSETS		
Cash	\$ 1,000	\$ 1,000
Equity in General Cash Pool	61,905,365	32,590,181
Accrued Interest on Investments	532,521	443,097
Interest Receivable	203,479	203,262
Accounts Receivable:		
Utility Customers Less Allowance for Uncollectibles of \$214,282 in 2018 and \$182,731 in 2017	8,319,226	8,601,943
Other Receivables Less Allowance for Uncollectibles of \$77,082 2018 and \$67,508 in 2017	7,306,860	9,031,977
Net Accounts Receivable	15,626,086	17,633,920
Unbilled Reimbursable Projects	131,864	110,625
Inventory of Materials and Supplies, at Average Cost	31,388,131	32,077,195
Prepaid Items	861,556	3,043,135
Total Current Assets	110,650,002	86,102,415
RESTRICTED ASSETS		
Current:		
Customer Deposits	1,225,452	1,186,226
Interim Rate Escrow Investment	-	27,250,254
Non-Current:		
Revenue Bond Reserve Investments	23,718,574	23,335,229
Revenue Bond Debt Service Accounts	2,058,443	2,098,515
Revenue Bond Operations and Maintenance Accounts	15,206,000	14,235,000
Future Natural Gas Purchases	5,732,181	3,811,326
Future Natural Gas Purchases or BRU Construction	8,032,509	23,711,907
Asset Retirement Obligation Sinking Fund	13,915,853	13,198,877
Total Restricted Assets	69,889,012	108,827,334
OTHER ASSETS		
Non-Current:		
Unamortized Regulatory Assets	6,147,029	2,967,188
Unamortized Debt Expense	1,337,730	1,449,969
Total Other Assets	7,484,759	4,417,157
PLANT		
Plant in Service, at Cost	1,344,536,980	1,320,309,773
Less: Accumulated Depreciation and Depletion	(484,853,307)	(456,070,969)
Net Plant in Service	859,683,673	864,238,804
Other Electric Plant Less Amortization of \$12,767,053 in 2018 and \$12,661,781 in 2017	2,505,175	2,610,447
Construction Work in Progress	14,902,285	22,957,440
Net Plant in Service, at Cost	877,091,133	889,806,691
Total Assets	1,065,114,906	1,089,153,597
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Loss on Refunding	61,057	248,700
Deferred Outflows Related to Net Pension Liability	1,155,512	1,124,134
Deferred Outflows Related to Net OPEB Liability	744,685	-
Total Deferred Outflows of Resources	1,961,254	1,372,834
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 1,067,076,160	\$ 1,090,526,431

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Net Position
December 31, 2018 and 2017

	2018	2017
CURRENT LIABILITIES		
Accounts Payable	\$ 12,035,116	\$ 24,493,095
Compensated Absences Payable	2,526,423	2,812,140
Accrued Payroll Liabilities	1,506,814	1,775,992
Accrued Interest Payable	1,813,590	1,688,922
Other Liabilities	189,814	27,300
Pollution Remediation Liability	-	511,787
Bonds Payable Within One Year	7,730,000	7,865,000
Total Current Liabilities	25,801,757	39,174,236
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Customer Deposits Payable	1,225,452	1,186,226
NON-CURRENT LIABILITIES		
Notes Payable	191,900,000	191,900,000
Asset Retirement Obligation	16,543,712	15,823,732
Net Pension Liability	11,361,736	12,270,893
Net OPEB Liability	2,328,332	-
Unearned Revenue	948,181	864,531
Obligation for Undergrounding	1,996,951	2,254,012
Revenue Bonds Payable After One Year	307,775,000	315,505,000
Plus: Unamortized Premium	17,436,399	18,721,619
Less: Unamortized Discount	(446,018)	(476,692)
Total Revenue Bonds Payable, Net of Premium and Discount	324,765,381	333,749,927
Total Non-Current Liabilities	549,844,293	556,863,095
Total Liabilities	576,871,502	597,223,557
DEFERRED INFLOWS OF RESOURCES		
Contributions In Aid of Construction (Net of Amortization)	177,823,955	180,608,877
Future Natural Gas Purchases	17,934,651	17,230,809
Regulatory Liability Gas Sales	8,077,741	25,002,529
Deferred Inflows Related to Net Pension Liability	285,157	1,003,413
Deferred Inflows Related to Net OPEB Liability	843,433	-
Total Deferred Inflows of Resources	204,964,937	223,845,628
NET POSITION		
Net Investment in Capital Assets	200,317,529	201,055,297
Restricted for Debt Service	-	71,082
Restricted for Operations	15,206,000	14,235,000
Unrestricted	69,716,192	54,095,867
Total Net Position	285,239,721	269,457,246
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 1,067,076,160	\$ 1,090,526,431

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2018 and 2017

	2018	2017
OPERATING REVENUES:		
Residential Sales	\$ 24,180,864	\$ 26,125,850
Commercial and Industrial Sales	103,164,976	122,670,602
Military Sales	15,021,531	17,452,871
Sales for Resale	28,266,428	23,344,433
Other Operating Revenues	7,084,219	(5,169,343)
Total Operating Revenues	177,718,018	184,424,413
OPERATING EXPENSES:		
Operations:		
Production	80,038,875	84,409,875
Transmission	1,206,720	1,160,932
Distribution	13,508,019	11,609,032
Customer Service and Sales	4,139,729	4,285,142
Administrative and General	11,447,696	10,470,316
Pension and OPEB On-behalf Expense	243,482	336,953
Pension and OPEB Expense	(1,757,030)	236,799
Total Operations	108,827,491	112,509,049
Taxes Other than Income	894,382	1,367,440
Depreciation and Amortization	28,862,200	32,453,517
Regulatory Credits	(8,026,635)	(4,028,641)
Total Operating Expenses	130,557,438	142,301,365
Operating Income	47,160,580	42,123,048
NON-OPERATING REVENUES:		
Investment Income	1,197,610	2,098,199
Interest Subsidy on Build America Bonds	2,437,406	2,432,899
Intergovernmental Revenues-Pension On-behalf	154,073	336,953
Intergovernmental Revenues-OPEB On-behalf	89,409	-
Total Non-Operating Revenues	3,878,498	4,868,051
NON-OPERATING EXPENSES:		
Interest:		
Long-Term Obligations	16,794,977	17,104,164
Other	4,429,858	2,561,257
Total Interest	21,224,835	19,665,421
Allowance for Funds Used During Construction	(638,303)	(525,306)
Amortization of Other Assets	157,027	286,133
Loss on Disposal of Property	2,337,536	2,808,232
Other	96,418	534,144
Total Non-Operating Expenses	23,177,513	22,768,624
Total Non-Operating Loss	(19,299,015)	(17,900,573)
TRANSFERS		
Municipal Service Assessment	(9,565,771)	(9,331,662)
Transfer from General Government	12,000	-
Total Transfers	(9,553,771)	(9,331,662)
Change in Net Position	18,307,794	14,890,813
Net Position, January 1, as restated	266,931,927	254,566,433
Net Position, December 31	\$ 285,239,721	\$ 269,457,246



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MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2018 and 2017

	2018	2017
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ 182,289,020	\$ 198,440,556
Other Operating Cash Receipts	11,919,963	2,867,451
Payments to Vendors	(106,467,998)	(92,866,543)
Payments to Employees	(36,114,203)	(30,847,671)
Internal Activity - Payments Made to Other Funds	(4,217,349)	(2,394,475)
Net Cash from Operating Activities	47,409,433	75,199,318
CASH FLOWS FROM (FOR) NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers to Other Funds - MUSA	(9,565,771)	(9,331,662)
Transfers to Other Funds	12,000	-
Net Cash for Non-Capital and Related Financing Activities	(9,553,771)	(9,331,662)
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from Issuance of Short-Term Debt	-	10,900,000
Interest Payments on Short-Term Debt	(4,429,858)	(2,561,257)
Principal Payments on Long-Term Debt	(7,865,000)	(7,520,000)
Interest Payments on Long-Term Debt	(17,781,999)	(18,277,114)
Interest Subsidy on Build America Bonds	2,436,538	2,432,899
Acquisition and Construction of Capital Assets	(21,742,190)	(34,537,285)
Capital Contributions - Customers	273,528	647,401
Capital Contributions - Intergovernmental	521,344	337,787
Proceeds from Sale of Property	-	7,934
Net Cash for Capital and Related Financing Activities	(48,587,637)	(48,569,635)
CASH FLOWS FROM (FOR) INVESTING ACTIVITIES		
Net (Deposits to) Withdrawals from Restricted Funds	11,727,294	(9,317,829)
Investment Income Received	1,108,837	2,014,395
Net Cash from (for) Investing Activities	12,836,131	(7,303,434)
Net Increase in Cash	2,104,156	9,994,587
Cash, January 1	61,027,661	51,033,074
Cash, December 31	\$ 63,131,817	\$ 61,027,661
CASH AND CASH EQUIVALENTS		
Cash	\$ 1,000	\$ 1,000
Equity in General Cash Pool	61,905,365	32,590,181
Interim Rate Escrow Investments	-	27,250,254
Customer Deposits	1,225,452	1,186,226
Cash and Cash Equivalents, December 31	\$ 63,131,817	\$ 61,027,661

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2018 and 2017

	2018	2017
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM (FOR) OPERATING ACTIVITIES		
Operating Income	\$ 47,160,580	\$ 42,123,048
Adjustments to Reconcile Operating Income to Net Cash from (for) Operating Activities:		
Depreciation	28,862,200	32,453,517
Pension and OPEB Relief- Noncash Expenses	243,482	336,953
Allowance for Uncollectible Accounts	41,125	-
Miscellaneous Non-Operating Expenses	(96,418)	(534,144)
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	1,966,709	(5,404,363)
Unbilled Reimbursable Projects	(21,239)	776,795
Inventories	689,064	(1,815,450)
Prepaid Items	2,181,579	(1,485,296)
Unamortized Regulatory Assets	(3,179,841)	(1,322,364)
Deferred Outflows of Resources Related to Pensions	(31,378)	2,224,158
Deferred Outflows of Resources Related to OPEB	(568,875)	-
Accounts Payable and Accrued Expenses	(13,876,244)	(5,788,651)
Other Liabilities	162,514	(243,015)
Net Pension Liability	(909,157)	(2,822,530)
Net OPEB Liability	489,294	-
Asset Retirement Obligation	719,980	688,646
Unearned Revenue	83,650	339,447
Obligation for Undergrounding	(257,061)	97,338
Customer Deposits	39,226	15,497
Compensated Absences Payable	(285,717)	(162,189)
Accrued Payroll Liabilities	(269,178)	270,422
Deferred Inflows of Resources Related to Pensions	(718,256)	835,171
Deferred Inflows of Resources Related to OPEB	(18,658)	-
Deferred Inflows of Resources	(14,997,948)	14,616,328
Net Cash from Operating Activities	47,409,433	75,199,318
Non-Cash Investing, Capital and Financing Activities		
Capital Purchases on Account	906,478	571,394
Portion of Plant From AFUDC	638,303	525,306
Contributions in Aid of Construction Funded from Deferred Inflows of Resources	1,222,998	9,097,137
Total Noncash Investing, Capital and Financial Activities	\$ 2,767,779	\$ 10,193,837

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2018

	<u>Estimated</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
REVENUES:			
Residential Sales	\$ 28,439,000	\$ 24,180,864	\$ (4,258,136)
Commercial and Industrial Sales	134,271,000	103,164,976	(31,106,024)
Military Sales	19,315,000	15,021,531	(4,293,469)
Sales for Resale	-	28,266,428	28,266,428
Other Operating Revenue	7,157,000	7,084,219	(72,781)
Investment Income - Short-Term Investments	1,470,000	1,197,610	(272,390)
Interest Subsidy on Build America Bonds	2,421,000	2,437,406	16,406
Intergovernmental Revenues- PERS On-behalf	-	154,073	154,073
Intergovernmental Revenues- OPEB On-behalf	-	89,409	89,409
TOTAL	<u>\$ 193,073,000</u>	<u>\$ 181,596,516</u>	<u>\$ (11,476,484)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2018

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Power Production Expense:			
Steam Power Generation	\$ 3,592,000	\$ 6,392,830	\$ (2,800,830)
Hydraulic Power Generation	432,500	1,116,697	(684,197)
Gas Turbine Power Generation	58,542,035	53,781,930	4,760,105
Other Power Supply Generation	8,889,401	7,948,398	941,003
Total Power Production Expense	<u>71,455,936</u>	<u>69,239,855</u>	<u>2,216,081</u>
Natural Gas Production	12,260,000	10,799,020	1,460,980
Total Production Expense	<u>83,715,936</u>	<u>80,038,875</u>	<u>3,677,061</u>
Transmission Expense	956,000	1,206,720	(250,720)
Distribution Expense	13,782,840	13,508,019	274,821
Customer Service and Sales Expense	4,768,236	4,139,729	628,507
Administrative and General Expense	13,654,133	11,447,696	2,206,437
PERS/OPEB On-behalf	-	243,482	(243,482)
Pension and OPEB Expense	-	(1,757,030)	1,757,030
Taxes Other than Income	1,825,000	894,382	930,618
Depreciation	30,685,000	28,756,928	1,928,072
Amortization	105,000	105,272	(272)
Regulatory Credits	(10,021,000)	(8,026,635)	(1,994,365)
Interest on Long-Term Obligations	26,457,000	16,794,977	9,662,023
Other Interest	-	4,429,858	(4,429,858)
Allowance for Funds Used During Construction	(461,000)	(638,303)	177,303
Amortization of Other Assets	164,000	157,027	6,973
Loss on Disposal of Property	-	2,337,536	(2,337,536)
Other Non-Operating Expense	119,000	55,000	64,000
Transfer from General Government	-	29,418	(29,418)
Municipal Service Assessment	9,410,000	9,565,771	(155,771)
TOTAL	<u>\$ 175,160,145</u>	<u>\$ 163,288,722</u>	<u>\$ 11,871,423</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Detail Schedule of Plant, Depreciation, Depletion and Amortization
For the Year Ended December 31, 2018
(In Thousands)

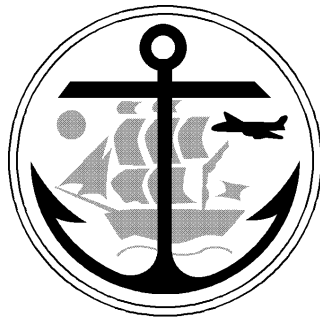
	Plant				Accumulated Depreciation, Depletion and Amortization				Net Book Value Plant
	Balance 1/1/18	Additions	Deletions	Balance 12/31/18	Balance 1/1/18	Additions	Deletions	Balance 12/31/18	
ELECTRIC PLANT IN SERVICE									
Miscellaneous Intangible Plant	\$ 15,116	\$ 128	\$ 340	\$ 14,904	\$ 11,394	\$ 2,617	\$ 340	\$ 13,671	\$ 1,233
Steam Production:									
Structures and Improvements	68,582	-	-	68,582	7,212	2,095	248	9,059	59,523
Boiler Plant Equipment	95,163	-	-	95,163	5,213	3,101	702	7,612	87,551
Engines and Engine-Driven Generators	55,760	-	-	55,760	6,479	1,797	481	7,795	47,965
Turbo Generator Units	6,534	-	-	6,534	279	212	49	442	6,092
Accessory Electric Equipment	13,777	-	-	13,777	1,812	417	77	2,152	11,625
Miscellaneous Power Plant Equipment	3,018	-	-	3,018	807	88	15	880	2,138
Total Steam Production	242,834	-	-	242,834	21,802	7,710	1,572	27,940	214,894
Hydraulic Production:									
Water, Wheels, Turbines and Generators	6,370	1,523	106	7,787	2,782	195	170	2,807	4,980
Accessory Electric Equipment	223	-	-	223	37	6	-	43	180
Miscellaneous Power Plant Equipment	232	60	-	292	86	7	-	93	199
Roads and Trails	107	-	-	107	4	2	-	6	101
Total Hydraulic Production	6,932	1,583	106	8,409	2,909	210	170	2,949	5,460
Other Production:									
Land and Land Rights	92	-	-	92	-	-	-	-	92
Structures and Improvements	45,885	-	-	45,885	12,856	1,409	146	14,119	31,766
Fuel Holders, Producers and Access	36,086	-	-	36,086	8,414	1,359	224	9,549	26,537
Prime Movers	144,362	-	-	144,362	36,706	4,982	434	41,254	103,108
Generators	45,857	-	-	45,857	18,951	1,775	-	20,726	25,131
Accessory Electric Equipment	26,576	-	-	26,576	8,725	1,085	-	9,810	16,766
Miscellaneous Power Equipment	10,513	396	-	10,909	1,824	371	43	2,152	8,757
Total Other Production	309,371	396	-	309,767	87,476	10,981	847	97,610	212,157
Transmission Plant:									
Land and Land Rights	2,052	-	-	2,052	-	-	-	-	2,052
Structures and Improvements	4,675	-	-	4,675	864	88	-	952	3,723
Station Equipment	48,744	5,474	624	53,594	11,262	1,111	690	11,683	41,911
Towers and Fixtures	5,359	-	-	5,359	1,326	121	-	1,447	3,912
Poles and Fixtures	8,191	529	4	8,716	1,707	149	6	1,850	6,866
Overhead Conductors and Devices	6,972	6	-	6,978	2,453	138	-	2,591	4,387
Underground Conduit	304	-	-	304	18	6	-	24	280
Roads and Trails	463	-	-	463	113	10	-	123	340
Total Transmission Plant	76,760	6,009	628	82,141	17,743	1,623	696	18,670	63,471
Distribution Plant:									
Land and Land Rights	5,033	59	-	5,092	-	-	-	-	5,092
Structures and Improvements	9,045	-	-	9,045	4,387	192	-	4,579	4,466
Station Equipment	36,974	-	268	36,706	13,406	1,038	338	14,106	22,600
Poles, Towers and Fixtures	7,662	820	241	8,241	3,994	188	270	3,912	4,329
Overhead Conductors and Devices	8,642	348	282	8,708	4,900	208	357	4,751	3,957
Underground Conduit	63,931	9,503	172	73,262	17,324	1,105	194	18,235	55,027
Underground Conductors and Devices	96,569	2,764	855	98,478	28,779	2,019	899	29,899	68,579
Line Transformers	22,705	494	291	22,908	14,336	845	307	14,874	8,034
Services	13,510	681	58	14,133	4,541	345	83	4,803	9,330
Meters	8,321	1,633	903	9,051	2,120	443	911	1,652	7,399
Street Lighting System	7,796	3,499	819	10,476	3,718	225	1,074	2,869	7,607
Total Distribution Plant	280,188	19,801	3,889	296,100	97,505	6,608	4,433	99,680	196,420
General Plant:									
Land and Land Rights	4,124	891	-	5,015	-	-	-	-	5,015
Structures and Improvements	11,459	159	-	11,618	5,403	340	-	5,743	5,875
Office Furniture and Fixtures	1,475	-	450	1,025	752	247	449	550	475
Transportation Equipment	5,698	350	167	5,881	3,773	343	131	3,985	1,896
Stores Equipment	211	-	41	170	133	10	41	102	68
Tools and Work Equipment	1,795	-	54	1,741	824	91	42	873	868
Laboratory Equipment	2,182	39	64	2,157	1,096	145	53	1,188	969
Power Operated Equipment	7,028	513	318	7,223	3,646	327	272	3,701	3,522
Communication Equipment	9,869	509	1,306	9,072	7,198	788	1,299	6,687	2,385
Miscellaneous Equipment	36	-	10	26	30	2	9	23	3
Total General Plant	43,877	2,460	2,410	43,927	22,855	2,293	2,296	22,852	21,075
Total Electric Plant in Service	\$ 975,078	\$ 30,377	\$ 7,373	\$ 998,082	\$ 261,684	\$ 32,042	\$ 10,354	\$ 283,372	\$ 714,710

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Detail Schedule of Plant, Depreciation, Depletion and Amortization
For the Year Ended December 31, 2018
(In Thousands)

	Plant			Balance 12/31/18	Accumulated Depreciation, Depletion and Amortization			Balance 12/31/18	Net Book Value Plant
	Balance 1/1/18	Additions	Deletions		Balance 1/1/18	Additions	Deletions		
GAS PLANT IN SERVICE									
Natural Gas Production and Gathering Plant:									
Producing Leasehold	\$ 224,586			\$ 224,586	\$ 130,105	\$ 4,348		\$ 134,453	\$ 90,133
Field Measuring & Regulating	82			82	45	2		47	35
Other Structures	547			547	271	13		284	263
Miscellaneous Intangible-Plant	16			16	16			16	-
Producing Gas Wells - Well Construction	51,683	64		51,747	26,856	1,143		27,999	23,748
Producing Gas Wells - Well Equipment	19,205			19,205	11,365	361		11,726	7,479
Field Lines	12,960			12,960	4,884	493		5,377	7,583
Field Compressor Station Equipment	34,911	1,159		36,070	20,201	687		20,888	15,182
Purification Equipment	596			596	277	16		293	303
Other Equipment	232			232	110	6		116	116
Transportation	239			239	187	21		208	31
Power Operated Equipment	32			32	21	2		23	9
Communication Equipment	143			143	50	2		52	91
Total Gas Plant in Service	345,232	1,223	-	346,455	194,388	7,094	-	201,482	144,973
Total Plant in Service	1,320,310	31,600	7,373	1,344,537	456,072	39,136	10,354	484,854	859,683
Intangible Plant	15,272			15,272	12,661	105		12,766	2,506
Other Utility Plant	-			-	-			-	-
Construction Work in Progress	22,189	22,065	30,378	13,876	-			-	13,876
Retirement Construction Work in Progress	769	1,097	840	1,026	-			-	1,026
TOTAL PLANT	\$ 1,358,540	\$ 54,762	\$ 38,591	\$ 1,374,711	\$ 468,733	\$ 39,241	\$ 10,354	\$ 497,620	\$ 877,091

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

	2014	2015	2016	2017	2018
RESIDENTIAL SALES					
Average Number of Customers	24,429	24,555	24,678	24,680	24,699
Total Kilowatt-Hour Sales	133,411,070	130,805,337	127,731,695	127,375,339	120,098,477
Total Dollar Revenue	\$ 21,435,044	\$ 21,972,135	\$ 22,260,329	\$ 26,125,850	\$ 24,180,864
Average Annual Kilowatt-Hour Per Customer	5,461	5,327	5,176	5,161	4,862
Average Annual Bill Per Customer	\$ 877	\$ 895	\$ 902	\$ 1,059	\$ 979
Average Revenue Per Kilowatt-Hour Sold	\$ 0.1607	\$ 0.1680	\$ 0.1743	\$ 0.2051	\$ 0.2013
COMMERCIAL AND INDUSTRIAL SALES					
Average Number of Customers	6,358	6,373	6,398	6,388	6,407
Total Kilowatt-Hour Sales	729,977,884	722,420,813	712,231,709	688,715,880	665,319,871
Total Dollar Revenue	\$ 97,502,022	\$ 101,541,955	\$ 105,104,185	\$ 119,296,069	\$ 100,074,769
Average Annual Kilowatt-Hour Per Customer	114,813	113,356	111,321	107,814	103,843
Average Annual Bill Per Customer	\$ 15,335	\$ 15,933	\$ 16,428	\$ 18,675	\$ 15,620
Average Revenue Per Kilowatt-Hour Sold	\$ 0.1336	\$ 0.1406	\$ 0.1476	\$ 0.1732	\$ 0.1504
Water Diversion Compensation	\$ 968,892	\$ 1,024,516	\$ 1,154,656	\$ 1,248,071	\$ 964,797
SALES TO MILITARY					
Total Kilowatt-Hour Sales	145,055,072	146,817,935	147,440,533	144,968,449	141,657,828
Total Dollar Revenue	\$ 13,422,166	\$ 14,525,488	\$ 15,437,345	\$ 17,452,871	\$ 15,021,531
SALES FOR RESALE					
Total Kilowatt-Hour Sales	94,966,698	257,893,000	213,901,000	387,688,000	476,547,000
Total Dollar Revenue	\$ 7,391,906	\$ 21,890,648	\$ 15,343,153	\$ 23,344,433	\$ 28,266,428
UNMETERED STREET LIGHTS					
Street Lighting - Kilowatt-Hour Sale	4,340,094	4,452,480	4,475,018	4,430,339	4,354,949
Street Lighting - Dollar Revenue	\$ 1,622,449	\$ 1,662,816	\$ 1,684,211	\$ 2,126,462	\$ 2,125,410
TOTAL SALES					
Total Kilowatt-Hour Sales	1,107,750,818	1,262,389,565	1,205,779,955	1,353,178,007	1,407,978,125
Total Sales Revenue	\$ 142,342,479	\$ 162,617,558	\$ 160,983,879	\$ 189,593,756	\$ 170,633,799



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MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Net Position
December 31, 2018 and 2017

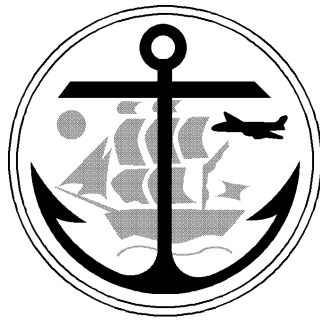
	2018	2017
CURRENT ASSETS		
Equity in General Cash Pool	\$ 37,747,077	\$ 34,354,216
Accrued Interest Receivable	300,696	376,435
Accounts Receivable:		
Utility Customers, Less Allowance for Uncollectibles of \$97,457 in 2018 and \$103,972 in 2017	5,116,800	4,719,454
Other Accounts, Less Allowance for Uncollectibles of \$49,872 in 2018 and \$37,873 in 2017	21,476	1,054,199
Accounts Receivable, Net	5,138,276	5,773,653
Special Assessments Receivable	64,764	76,751
Unbilled Reimbursable Projects	141,893	74,723
Prepays	119,560	121,027
Inventories	1,847,765	1,716,540
Total Current Assets	45,360,031	42,493,345
RESTRICTED ASSETS		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	2,930,212	3,969,587
Interim Rate Escrow Investments	1,378,288	-
Cash for Unredeemed Mini Bonds	59,000	69,000
Non-current:		
Customer Deposits	207,401	169,339
Equity in Bond and Grant Capital Acquisition and Construction Pool	-	482,667
Revenue Bond Debt Service Investments	1,720	18,880
Total Restricted Assets	4,576,621	4,709,473
NON-CURRENT ASSETS		
Unamortized Cost of Debt Issuance	454,229	490,751
Unbilled Special Assessments	1,367,320	1,496,027
Other	7,466,152	6,516,750
Total Non-Current Assets	9,287,701	8,503,528
WATER PLANT		
Plant in Service, at Cost	874,186,897	847,872,847
Less Accumulated Depreciation	(331,368,497)	(316,992,552)
Net Plant in Service	542,818,400	530,880,295
Plant Acquisition Adjustment Less Amortization of \$2,812,953 in 2018 and \$2,703,659 in 2017	688,991	798,285
Property Held for Future Use	639,670	506,623
Construction Work in Progress	18,931,667	20,682,330
Net Water Plant	563,078,728	552,867,533
Total Assets	622,303,081	608,573,879
DEFERRED OUTFLOWS OF RESOURCES		
Unamortized Loss on Refunded Issues	2,873,104	3,288,658
Deferred Outflow Related to Net Pension Liability	1,755,325	1,240,830
Deferred Outflow Related to Net OPEB Liability	1,131,243	-
Total Deferred Outflows of Resources	5,759,672	4,529,488
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 628,062,753	\$ 613,103,367

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Net Position
December 31, 2018 and 2017

	2018	2017
CURRENT LIABILITIES		
Accounts Payable	\$ 2,193,554	\$ 628,818
Accrued Payroll Liabilities	694,503	1,401,313
Compensated Absences Payable	1,278,665	982,503
Accrued Interest Payable	1,435,590	1,900,666
Pollution Remediation Obligation	500	25,000
Long-Term Obligations Maturing within One Year	10,475,185	10,133,883
Total Current Liabilities	16,077,997	15,072,183
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Current:		
Capital Acquisition and Construction Accounts Payable	2,930,212	3,969,587
Unredeemed Mini Bonds Payable	59,000	69,000
Unearned Revenue	339,313	8,284
Non-Current:		
Customer Deposits Payable	207,401	169,339
Total Liabilities Payable from Restricted Assets	3,535,926	4,216,210
NON-CURRENT LIABILITIES		
Net Pension Liability	17,259,484	15,727,387
Net OPEB Liability	3,536,942	-
Compensated Absences Payable	92,691	512,290
Pollution Remediation Obligation	-	6,500
Revenue Bonds Payable	104,470,000	108,550,000
Plus: Unamortized Premiums	16,106,866	17,401,928
Net Revenue Bonds Payable	120,576,866	125,951,928
Alaska Drinking Water Loans Payable	89,412,431	82,044,603
Long-Term Loan Payable	17,375,222	11,500,600
Total Non-Current Liabilities	248,253,636	235,743,308
Total Liabilities	267,867,559	255,031,701
DEFERRED INFLOWS OF RESOURCES		
Contributions In Aid of Construction (Net of Amortization)	202,611,986	206,973,016
Deferred Inflow Related to Net Pension Liability	433,179	1,394,494
Deferred Inflow Related to Net OPEB Liability	1,281,250	-
Total Deferred Inflows of Resources	204,326,415	208,367,510
NET POSITION		
Net Investment in Capital Assets	125,500,142	119,552,161
Restricted for Debt Service	1,720	-
Restricted for Interim Rate Escrow Requirement	1,378,288	-
Unrestricted	28,988,629	30,151,995
Total Net Position	155,868,779	149,704,156
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 628,062,753	\$ 613,103,367

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2018 and 2017

	2018	2017
OPERATING REVENUES		
Charges for Sales and Services:		
Residential Sales	\$ 42,614,583	\$ 41,178,428
Commercial Sales	12,479,206	12,203,866
Public Fire Protection	4,903,964	4,763,741
Total Charges for Sales and Services	59,997,753	58,146,035
Other:		
Miscellaneous	1,259,717	1,282,525
Total Operating Revenues	61,257,470	59,428,560
OPERATING EXPENSES		
Operations:		
Source of Supply	1,164,030	2,190,341
Pumping Plant	372,581	207,407
Water Treatment	4,755,012	5,794,299
Transmission and Distribution	8,522,417	7,634,705
Customer Service	3,068,424	2,862,735
Administrative and General	9,484,948	9,078,508
Pension On-behalf and Pension Expense	290,337	807,159
OPEB On-behalf and OPEB Expense	270,131	-
Total Operations	27,927,880	28,575,154
Depreciation, Net of Amortization	11,290,485	10,598,544
Total Operating Expenses	39,218,365	39,173,698
Operating Income	22,039,105	20,254,862
NON-OPERATING REVENUES		
Investment Income - Short-term Investments	446,100	853,518
Miscellaneous Non-Operating Revenues	182,647	11,097
Intergovernmental Revenues- Pension On-behalf	234,050	474,028
Intergovernmental Revenues- OPEB On-behalf	135,820	-
Total Non-Operating Revenues	998,617	1,338,643
NON-OPERATING EXPENSES		
Interest and Fees on Long-Term Obligations	5,606,173	4,854,907
Allowance for Funds Used During Construction	(810,494)	(1,067,547)
Miscellaneous Non-Operating Deductions	34	-
Total Non-Operating Expenses	4,795,713	3,787,360
Total Non-Operating Income	(3,797,096)	(2,448,717)
TRANSFERS		
Municipal Service Assessment	(8,524,748)	(7,991,023)
Transfers from Other Funds - Asset Sale to Fleet Services	-	3,500
Total Transfers	(8,524,748)	(7,987,523)
Change in Fund Net Position	9,717,261	9,818,622
Net Position, January 1 as restated	146,151,518	139,885,534
Net Position, December 31	155,868,779	149,704,156



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MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 62,273,925	\$ 59,085,349
Payments to Employees	(19,486,087)	(16,471,584)
Payments to Vendors	(5,881,352)	(8,895,075)
Internal Activity - Payments Made from Other Funds	(2,141,492)	(1,911,502)
Net Cash from Operating Activities	<u>34,764,994</u>	<u>31,807,188</u>
CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds - Municipal Service Assessment	(8,524,748)	(7,991,023)
Transfers from Other Funds - Asset Sale to Fleet Services	-	3,500
Net Cash for Non-Capital Financing Activities	<u>(8,524,748)</u>	<u>(7,987,523)</u>
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(4,025,000)	(3,855,000)
Interest Payments on Long-Term Obligations	(6,914,237)	(4,400,773)
Acquisition and Construction of Capital Assets	(26,399,309)	(26,430,863)
Capital Contributions - Customer/Special Assessments	307,718	609,626
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	5,874,622	21,500,000
Retirements From Long Payable - Other	-	(28,625,000)
Proceeds from Alaska Drinking Water Loans	14,495,122	5,859,918
Principal Payments on Alaska Drinking Water Loans	(6,840,992)	(5,995,718)
Net Cash for Capital and Related Financing Activities	<u>(23,502,076)</u>	<u>(26,470,098)</u>
CASH FLOWS FROM (FOR) INVESTING ACTIVITIES		
Proceeds from Sale of Investments	17,160	(57,478)
Interest Received (Paid)	521,839	828,152
Net Cash from Investing Activities	<u>538,999</u>	<u>770,674</u>
Net Increase in Cash	3,277,169	(1,879,759)
Cash, January 1	39,044,809	40,928,068
Cash, December 31	<u>\$ 42,321,978</u>	<u>\$ 39,048,309</u>
CASH AND CASH EQUIVALENTS		
Equity in General Cash Pool	\$ 37,747,077	\$ 34,354,216
Equity in Bond and Grant Capital Acquisition and Construction Pool	2,930,212	4,452,254
Customer Deposits	207,401	169,339
Mini Bond Transfer	59,000	69,000
Interim rate escrow funds	1,378,288	-
Cash and Cash Equivalents, December 31	<u>\$ 42,321,978</u>	<u>\$ 39,044,809</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2018 and 2017

	2018	2017
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES		
Operating Income	\$ 22,039,105	\$ 20,254,862
Adjustments to Reconcile Operating Income to Net Cash from (for) Operating Activities:		
Allowance for Uncollectible Accounts	5,483	-
Depreciation and Amortization	11,290,485	10,598,544
Pension and OPEB Relief- Noncash Expenses	369,870	474,028
Miscellaneous Non-Operating Revenues	182,614	14,597
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable and Other Receivables	641,881	(263,338)
Unbilled Reimbursable Projects	(67,170)	(14,706)
Inventories	(131,225)	(160,408)
Customer Deposits Payable	38,062	(88,157)
Prepaid Items	1,467	23,802
Unbilled Special Assessments and Other	(820,693)	(71,464)
Deferred Outflows of Resources Related to Pensions	(514,495)	3,128,964
Deferred Outflows of Resources Related to OPEB	(883,912)	-
Accounts Payable and Other Liabilities	1,564,735	(72,978)
Accrued Payroll Liabilities	(706,810)	609,233
Compensated Absences Payable	(123,437)	212,258
Net Pension Liability	1,532,097	(3,970,758)
Net OPEB Liability	949,769	-
Pollution Remediation Obligation	(31,000)	(14,500)
Mini Bond Transfers	(10,000)	(36,000)
Unearned Revenue	331,029	8,284
Deferred Inflows of Resources Related to Pensions	(961,315)	1,174,925
Deferred Inflows of Resources Related to OPEB	68,454	-
Net Cash from Operating Activities	34,764,994	31,807,188
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributed Capital - Private Development	1,960,965	1,228,886
Capital Purchases on Account, Net	1,837,164	1,414,998
Total Non-Cash Investing, Capital and Financing Activities	\$ 3,798,129	\$ 2,643,884

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2018

REVENUE:	Estimated	Actual	Variance With Final Budget
Charges for Services	\$ 60,217,000	\$ 59,997,753	\$ (219,247)
Miscellaneous Revenue	1,261,000	1,259,717	(1,283)
Total Operating Revenue	61,478,000	61,257,470	(220,530)
Investment Income	680,000	446,100	(233,900)
Other Income	5,000	182,647	177,647
Total Nonoperating Revenue	685,000	628,747	(56,253)
Intergovernmental Revenue- Pension and OPEB On-behalf	-	369,870	369,870
TOTAL	\$ 62,163,000	\$ 62,256,087	\$ 93,087

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2018

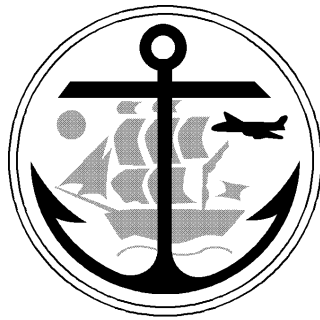
EXPENSES:	Authorizations	Actual	Variance With Final Budget
Operating Expenses:			
Labor			
Labor and Benefits	\$ 17,336,572	\$ 15,627,775	\$ 1,708,797
Overtime	453,000	845,190	(392,190)
Total Labor	17,789,572	16,472,965	1,316,607
Non Labor			
Non Labor	9,138,816	9,295,083	(156,267)
Travel	85,400	49,241	36,159
Transfers (MUSA and gross receipts)	8,280,000	8,524,748	(244,748)
Depreciation and Amortization	11,720,000	11,290,485	429,515
Total Non Labor	29,224,216	29,159,557	64,659
Total Direct Costs	47,013,788	45,632,522	1,381,266
Charges from Other Departments	2,596,793	2,110,591	486,202
Charges to Other Departments	-	-	-
Total Operating Expenses	49,610,581	47,743,113	1,867,468
Non Operating Expenses:			
Interest on Bonded Debt	5,498,000	4,846,462	651,538
Amortization of Debt Expense	345,000	452,075	(107,075)
Other Interest Expense	1,985,000	1,602,699	382,301
Interest During Construction	(900,000)	(810,494)	(89,506)
Miscellaneous Expense	-	34	(34)
Total Non Operating Expenses	6,928,000	6,090,776	837,224
TOTAL	56,538,581	53,833,889	2,704,692
Increase (Decrease) in Net Position	\$ 5,624,419	\$ 8,422,198	\$ 2,797,779
Appropriations:			
Total Expenses	\$ 56,538,581	\$ 53,833,889	\$ 2,704,692
Less: Non Cash Items not Appropriated			
Depreciation and Amortization	11,720,000	11,290,485	429,515
Amortization of Debt Expense	345,000	452,075	(107,075)
Interest During Construction	(900,000)	(810,494)	(89,506)
Pension On-behalf Expense	-	234,050	(234,050)
Pension Expense	-	56,287	(56,287)
OPEB On-behalf Expense	-	135,820	(135,820)
OPEB Expense	-	134,311	(134,311)
Total Non Cash	11,165,000	11,492,534	(327,534)
Total Appropriated Expenses	\$ 45,373,581	\$ 42,341,355	\$ 3,032,226

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Detail Schedule of Water Plant, Depreciation and Amortization
For the Year Ended December 31, 2018
(In Thousands)

	Water Plant				Accumulated Depreciation and Amortization				Net Book Value of Plant
	Balance 1/1/18	Additions	Retirements	Balance 12/31/18	Balance 1/1/18	Additions	Retirements	Balance 12/31/18	
WATER PLANT IN SERVICE									
Tangible Plant:									
Land and Land Rights	\$ 6,123			\$ 6,123	\$ -			-	\$ 6,123
Source of Supply	43,306	337	128	43,515	25,663	904	10	26,557	16,958
Pumping Plant	17,299	245		17,544	5,617	528		6,145	11,399
Water Treatment Plant	95,935	15,940	332	111,543	43,207	2,001	1,053	44,155	67,388
Transmission Plant	625,234	9,288	334	634,188	210,968	10,347	548	220,767	413,421
General Plant	55,381	1,629	1,588	55,422	28,366	3,260	1,577	30,049	25,373
Total Tangible Plant	843,278	27,439	2,382	868,335	313,821	17,040	3,188	327,673	540,662
Intangible Plant	4,595	1,257		5,852	3,173	523		3,696	2,156
Total Water Plant in Service	847,873	28,696	2,382	874,187	316,994	17,563	3,188	331,369	542,818
Acquisition Adjustment	3,502			3,502	2,704	109		2,813	689
Property Held for Future Use	507	133		640	-			-	640
Construction Work in Progress	20,682	26,116	27,867	18,931	-			-	18,931
TOTAL WATER PLANT	\$ 872,564	\$ 54,945	\$ 30,249	\$ 897,260	\$ 319,698	\$ 17,672	\$ 3,188	\$ 334,182	\$ 563,078

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Average Number of Customers	55,854	56,155	56,294	56,431	56,528
Revenue from Customer Sales	\$ 60,119,718	\$ 60,706,221	\$ 60,764,717	\$ 58,862,661	\$ 60,690,158
Average Revenue per Customer	\$ 1,076	\$ 1,081	\$ 1,079	\$ 1,043	\$ 1,074



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MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Net Position
December 31, 2018 and 2017

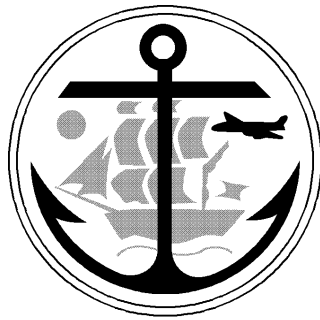
	2018	2017
CURRENT ASSETS		
Cash	\$ 2,200	\$ 2,200
Equity in General Cash Pool	26,892,297	29,132,449
Accrued Interest Receivable	163,887	30,646
Accounts Receivable:		
Utility Customers, Less Allowance for Uncollectibles of \$51,899 in 2018 and \$209,980 in 2017	5,071,838	4,966,664
Other Accounts, Less Allowance for Uncollectibles of \$1,699 in 2018 and \$31,691 in 2017	440,811	549,432
Accounts Receivable, Net	5,512,649	5,516,096
Special Assessments Receivable	71,733	80,337
Unbilled Reimbursable Projects	51,288	16,200
Prepaid Items	92,844	107,193
Inventories	483,558	528,382
Property for resale	390,701	-
Total Current Assets	33,661,157	35,413,503
RESTRICTED ASSETS		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	2,662,567	3,139,387
Interim rate escrow investment	1,138,151	-
Non-Current:		
Customer Deposits	161,425	239,407
Revenue Bond Debt Service Investments	91	11,337
Total Restricted Assets	3,962,234	3,390,131
NON-CURRENT ASSETS		
Unamortized Cost of Debt Issuance	286,749	309,818
Unbilled Special Assessments	1,561,642	1,680,228
Other	9,082,716	8,547,625
Total Non-Current Assets	10,931,107	10,537,671
WASTEWATER PLANT		
Plant in Service, at Cost	683,707,493	670,080,285
Less: Accumulated Depreciation	(292,715,888)	(280,164,371)
Net Plant in Service	390,991,605	389,915,914
Property Held for Future Use	1,379,931	1,379,931
Construction Work in Progress	35,681,271	18,228,601
Net Wastewater Plant	428,052,807	409,524,446
Total Assets	476,607,305	458,865,751
DEFERRED OUTFLOWS OF RESOURCES		
Unamortized Loss on Refunded Issues	1,362,486	1,472,162
Deferred Outflow Related to Net Pension Liability	1,755,325	1,084,365
Deferred Outflow Related to OPEB Liability	1,131,243	-
Total Deferred Outflows of Resources	4,249,054	2,556,527
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 480,856,359	\$ 461,422,278

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Net Position
December 31, 2018 and 2017

	2018	2017
CURRENT LIABILITIES		
Accounts Payable	\$ 1,497,939	\$ 693,578
Accrued Payroll Liabilities	578,023	512,480
Compensated Absences Payable	1,293,280	899,356
Accrued Interest Payable	1,205,718	1,346,630
Pollution Remediation Obligation	81,500	65,000
Long-Term Obligations Maturing within One Year	8,010,893	8,138,338
Total Current Liabilities	12,667,353	11,655,382
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Current:		
Capital Acquisition and Construction Accounts Payable	2,662,567	3,139,387
Customer Refund Payable	809,328	-
Non-Current:		
Customer Deposits Payable	161,425	239,407
Total Liabilities Payable from Restricted Assets	3,633,320	3,378,794
NON-CURRENT LIABILITIES		
Net Pension Liability	17,259,484	15,022,071
Net OPEB Liability	3,536,942	-
Compensated Absences Payable	209,145	501,051
Pollution Remediation Obligation	672,750	737,750
Revenue Bonds Payable	79,490,000	82,330,000
Plus: Unamortized Premiums	11,588,451	12,521,287
Net Revenue Bonds Payable	91,078,451	94,851,287
Alaska Clean Water Loans Payable	72,897,836	66,316,013
Long-Term Loan Payable	13,276,349	4,500,000
Total Non-Current Liabilities	198,930,957	181,928,172
Total Liabilities	215,231,630	196,962,348
DEFERRED INFLOWS OF RESOURCES		
Contributions in Aid of Construction (Net of Amortization)	163,184,006	167,407,951
Deferred Inflow Related to Net Pension Liability	433,179	1,386,633
Deferred Inflow Related to OPEB Liability	1,281,250	-
Total Deferred Inflows of Resources	164,898,435	168,794,584
NET POSITION		
Net Investment in Capital Assets	80,967,758	69,783,019
Restricted for Debt Service	91	-
Restricted Customer Refund Payable	328,823	-
Unrestricted	19,429,622	25,882,327
Total Net Position	100,726,294	95,665,346
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 480,856,359	\$ 461,422,278

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2018 and 2017

	2018	2017
OPERATING REVENUES		
Charges for Sales and Services:		
Residential Sales	\$ 40,750,529	\$ 40,649,342
Commercial Sales	12,250,030	11,903,825
Public Authorities	1,992,562	2,047,675
Total Charges for Sales and Services	54,993,121	54,600,842
Other:		
Miscellaneous	900,541	929,903
Total Operating Revenues	55,893,662	55,530,745
OPERATING EXPENSES		
Operations:		
Collection System	3,859,642	3,593,106
Pumping Plant	1,036,571	1,089,555
Treatment	13,820,823	12,777,409
Customer Service	2,199,195	2,573,136
Administrative and General	8,437,833	9,080,870
Pension On-behalf and Pension Expense	847,049	807,159
OPEB On-behalf and OPEB Expense	270,130	-
Total Operations	30,471,243	29,921,235
Depreciation and Amortization	8,327,727	8,577,317
Total Operating Expenses	38,798,970	38,498,552
Operating Income	17,094,692	17,032,193
NON-OPERATING REVENUES		
Investment Income - Short-Term Investments	341,564	680,911
Intergovernmental Revenue- Pension On-behalf	234,050	474,028
Intergovernmental Revenue- OPEB On-behalf	135,820	-
Miscellaneous Non-Operating Revenues	31,439	35,393
Total Non-Operating Revenues	742,873	1,190,332
NON-OPERATING EXPENSES		
Interseet Expense - Revenue Bonds	2,693,185	1,735,490
Interest and Fees on Long-Term Obligations	1,434,688	1,799,569
Allowance for Funds Used During Construction	(1,145,050)	(929,637)
Total Non-Operating Expenses	2,982,823	2,605,422
Total Non-Operating Income (Loss)	(2,239,950)	(1,415,090)
TRANSFERS		
Municipal Service Assessment	(6,241,155)	(6,003,654)
Total Transfers	(6,241,155)	(6,003,654)
Change in Net Position	8,613,587	9,613,449
Net Position, January 1, as restated	92,112,707	86,051,897
Net Position, December 31	\$ 100,726,294	\$ 95,665,346



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MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 56,637,059	\$ 54,857,349
Payments to Employees	(18,412,348)	(17,611,535)
Payments to Vendors	(7,610,409)	(9,556,048)
Internal Activity - Payments Made to Other Funds	(2,126,441)	(1,897,957)
Net Cash from Operating Activities	<u>28,487,861</u>	<u>25,791,809</u>
CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds - Municipal Service Assessment	(6,241,155)	(6,003,654)
Transfers from Other Funds - Asset Sale to Fleet Services	-	3,500
Transfers to Other Funds - Asset Sale from Fleet Services	-	(40,000)
Net Cash for Non-Capital Financing Activities	<u>(6,241,155)</u>	<u>(6,040,154)</u>
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(2,565,000)	(840,000)
Interest Payments and Fees on Long-Term Obligations	(5,068,876)	(3,368,591)
Acquisition and Construction of Capital Assets	(31,773,607)	(15,105,485)
Capital Contributions - Customer/Special Assessments	328,678	328,627
Proceeds From Bonds Payable	-	77,106,469
Retirements From Bonds Payable	-	(62,048,269)
Proceeds from Long-term Loan Payable	8,776,349	24,500,000
Retirements From Long-term Loan Payable	-	(36,651,000)
Proceeds from Alaska Clean Water Loans	11,752,715	2,180,299
Principal Payments on Alaska Clean Water Loans	(5,573,337)	(5,559,810)
Net Cash for Capital and Related Financing Activities	<u>(24,123,078)</u>	<u>(19,457,760)</u>
CASH FLOWS FROM (FOR) INVESTING ACTIVITIES		
Proceeds from Investments	11,246	(11,337)
Interest Received (Paid)	208,323	678,021
Net Cash from Investing Activities	<u>219,569</u>	<u>666,684</u>
Net Increase in Cash	(1,656,803)	960,579
Cash, January 1	32,513,443	31,516,364
Cash, December 31	<u>\$ 30,856,640</u>	<u>\$ 32,476,943</u>
CASH AND CASH EQUIVALENTS		
Cash	\$ 2,200	\$ 2,200
Equity in General Cash Pool	26,892,297	29,132,449
Equity in Bond and Grant Capital Acquisition and Construction Pool	2,662,567	3,139,387
Customer Deposits	161,425	239,407
Interim rate escrow funds	1,138,151	-
Cash and Cash Equivalents, December 31	<u>\$ 30,856,640</u>	<u>\$ 32,513,443</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES		
Operating Income	\$ 17,094,692	\$ 17,032,193
Adjustments to Reconcile Operating Income to Net Cash from (for) Operating Activities:		
Allowance for Uncollectible Accounts	(188,074)	85,977
Depreciation and Amortization	8,327,727	8,577,317
Pension and OPEB Relief- Noncash Expense	369,870	474,028
Miscellaneous Non-Operating Revenues	31,439	35,393
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable and Other Receivables	200,125	(732,157)
Unbilled Reimbursable Projects	(35,088)	(9,363)
Inventories	44,824	(29,559)
Customer Deposits Payable	(77,982)	(27,216)
Prepays	14,349	31,767
Unbilled Special Assessments and Other Non-Current Assets	225,920	(16,775)
Deferred Outflows of Resources Related to Pensions	(670,960)	3,128,963
Deferred Outflows of Resources Related to OPEB	(883,912)	-
Accounts Payable and Other Liabilities	804,361	(13,938)
Accrued Payroll Liabilities	65,543	(289,811)
Compensated Absences Payable	102,018	168,822
Pollution Remediation Obligation	(48,500)	172,000
Customer Refund Payable	809,328	-
Net Pension Liability	2,237,413	(3,970,758)
Net OPEB Liability	949,768	-
Deferred Inflows of Resources Related to Pensions	(953,454)	1,174,926
Deferred Inflows of Resources Related to OPEB	68,454	-
Net Cash from Operating Activities	<u>28,487,861</u>	<u>25,791,809</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributed Capital - Private Development	1,750,892	388,366
Capital Purchases on Account, Net	1,386,330	2,052,699
Total Non-Cash Investing, Capital and Financing Activities	<u>\$ 3,137,222</u>	<u>\$ 2,441,065</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2018

REVENUE:	Estimated	Actual	Variance With Final Budget
Charges for Services	\$ 56,120,000	\$ 54,973,649	\$ (1,146,351)
Miscellaneous Revenue	925,000	920,013	(4,987)
Total Operating Revenue	57,045,000	55,893,662	(1,151,338)
Investment Income	500,000	341,564	(158,436)
Other Income	5,000	31,439	26,439
Total Nonoperating Revenue	505,000	373,003	(131,997)
Intergovernmental Revenues- Pension and OPEB On-behalf	-	369,870	369,870
TOTAL	\$ 57,550,000	\$ 56,636,535	\$ (913,465)

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2018

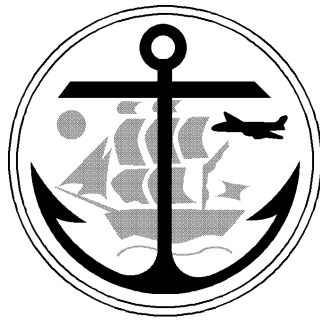
EXPENSES:	Authorizations	Actual	Variance With Final Budget
Operating Expenses:			
Labor			
Labor and Benefits	\$ 17,193,195	\$ 15,611,605	\$ 1,581,590
Overtime	419,500	808,121	(388,621)
Total Labor	17,612,695	16,419,726	1,192,969
Non Labor			
Non Labor	11,550,730	11,874,291	(323,561)
Travel	90,800	61,860	28,940
Transfers (MUSA and gross receipts)	6,230,000	6,241,155	(11,155)
Depreciation and Amortization	9,570,000	8,327,727	1,242,273
Total Non Labor	27,441,530	26,505,033	936,497
Total Direct Costs	45,054,225	42,924,759	2,129,466
Charges from Other Departments	2,597,251	2,115,366	481,885
Total Operating Expenses	47,651,476	45,040,125	2,611,351
Non Operating Expenses:			
Interest on Bonded Debt	3,572,000	3,626,021	(54,021)
Amortization of Debt Expense	100,000	132,745	(32,745)
Other Interest Expense	1,810,000	1,301,943	508,057
Interest During Construction	(580,000)	(1,145,050)	565,050
Total Non Operating Expenses	4,902,000	3,915,659	986,341
TOTAL	52,553,476	48,955,784	3,597,692
Increase (Decrease) in Net Position	\$ 4,996,524	\$ 7,680,751	\$ (4,511,157)
Appropriations:			
Total Expenses	\$ 52,553,476	\$ 48,955,784	\$ 3,597,692
Less: Non Cash Items not Appropriated			
Depreciation and Amortization	9,570,000	8,327,727	1,242,273
Amortization of Debt Expense	100,000	132,745	(32,745)
Interest During Construction	(580,000)	(1,145,050)	565,050
Pension On-behalf Expense	-	234,050	(234,050)
Pension Expense	-	612,999	(612,999)
OPEB On-behalf Expense	-	135,820	(135,820)
OPEB Expense	-	134,310	(134,310)
Total Non Cash	9,090,000	8,432,601	657,399
Total Appropriated Expenses	\$ 43,463,476	\$ 40,523,183	\$ 2,940,293

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Detail Schedule of Wastewater Plant, Depreciation and Amortization
December 31, 2018
(In Thousands)

	Wastewater Plant				Accumulated Depreciation and Amortization				Net Book Value of Plant
	Balance 1/1/18	Additions	Retirements	Balance 12/31/18	Balance 1/1/18	Additions	Retirements	Balance 12/31/18	
WASTEWATER PLANT IN SERVICE									
Tangible Plant:									
Land and Land Rights	\$ 4,242	\$ 104	\$ -	\$ 4,346	\$ -	\$ -	\$ -	\$ -	\$ 4,346
Wastewater Collection Plant	407,411	9,751	200	416,962	179,108	6,939	304	185,743	231,219
Wastewater Pumping	18,672	1,829	91	20,410	5,503	345	177	5,671	14,739
Treatment and Disposal Plant	171,577	1,460	11	173,026	64,702	3,365	11	68,056	104,970
General Plant	62,340	1,347	1,363	62,324	27,640	3,133	1,346	29,427	32,897
Total Tangible Plant	664,242	14,491	1,665	677,068	276,953	13,782	1,838	288,897	388,171
Intangible Plant	5,838	801		6,639	3,212	607		3,819	2,820
Total Wastewater Plant in Service	670,080	15,292	1,665	683,707	280,165	14,389	1,838	292,716	390,991
Property Held for Future Use	1,380	-	-	1,380	-	-	-	-	1,380
Construction Work in Progress	18,229	32,217	14,765	35,681	-	-	-	-	35,681
TOTAL WASTEWATER PLANT	\$ 689,689	\$ 47,509	\$ 16,430	\$ 720,768	\$ 280,165	\$ 14,389	\$ 1,838	\$ 292,716	\$ 428,052

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

	2014	2015	2016	2017	2018
Average Number of Customers	56,711	56,997	57,163	57,273	57,273
Revenue from Customer Sales	\$ 50,975,326	\$ 50,807,147	\$ 51,524,954	\$ 55,022,652	\$ 55,383,192
Average Revenue per Customer	\$ 899	\$ 891	\$ 901	\$ 961	\$ 967



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MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Comparative Statements of Net Position
December 31, 2018 and 2017

	2018	2017
CURRENT ASSETS		
Cash	\$ 1,000	\$ 1,000
Equity in General Cash Pool	6,926,317	6,533,678
Capital Acquisition and Construction Accounts	2,213,326	4,239,758
Accounts Receivable, Net	1,029,029	899,252
Accrued Interest Receivable	95,277	283,839
Prepaid Items and Deposits	2,772	219
Total Current Assets	10,267,721	11,957,746
NON-CURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	15,013,742	15,248,879
Less: Accumulated Depreciation	(9,992,033)	(10,669,553)
Net Capital Assets	5,021,709	4,579,326
Construction Work in Progress	429,883	340,376
Total Non-Current Assets	5,451,592	4,919,702
Total Assets	15,719,313	16,877,448
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow Related to Net Pension Liability	242,580	171,781
Deferred Outflows Related to Net OPEB Liability	156,334	-
Total Deferred Outflows of Resources	398,914	171,781
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	16,118,227	17,049,229
CURRENT LIABILITIES		
Accounts Payable	195,026	139,713
Accrued Payroll Liabilities	72,631	148,270
Compensated Absences Payable	154,991	154,149
Capital Acquisition and Construction Accounts and Retainages Payable	267,400	876,991
Unearned Revenue	106,099	199,350
Total Current Liabilities	796,147	1,518,473
NON-CURRENT LIABILITIES		
Net Pension Liability	2,385,198	2,218,385
Net OPEB Liability	488,793	-
Total Non-Current Liabilities	2,873,991	2,218,385
Total Liabilities	3,670,138	3,736,858
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Net Pension Liability	59,864	198,455
Deferred Inflows Related to Net OPEB Liability	177,064	-
Total Deferred Inflows of Resources	236,928	198,455
NET POSITION		
Net Investment in Capital Assets	5,451,592	4,919,702
Unrestricted	6,759,569	8,194,214
Total Net Position	12,211,161	13,113,916
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 16,118,227	\$ 17,049,229

MUNICIPALITY OF ANCHORAGE, ALASKA
 Refuse Utility Fund
 Comparative Statements of Revenues, Expenses, and Changes in Net Position
 For the Years Ended December 31, 2018 and 2017

	2018	2017
OPERATING REVENUES		
Charges for Services:		
Refuse Collection Charges	\$ 10,435,010	\$ 10,481,199
Container Rental Charges	479,920	468,955
Total Charges for Services	10,914,930	10,950,154
Other Revenue	160,253	97,674
Total Operating Revenues	11,075,183	11,047,828
OPERATING EXPENSES		
Personnel Services	3,315,306	3,127,375
Pension and OPEB On-behalf and Pension and OPEB Expenses	11,829	115,015
Supplies	705,517	283,380
Other Services and Charges	3,481,437	2,927,540
Charges from Other Departments	2,297,527	1,950,027
Depreciation	1,178,980	969,982
Total Operating Expenses	10,990,596	9,373,319
Operating Income	84,587	1,674,509
NON-OPERATING REVENUES		
Intergovernmental Revenue- Pension and OPEB On-behalf	51,115	67,546
Investment Income	95,267	242,288
Total Non-Operating Revenues	146,382	309,834
Income Before Transfers	230,969	1,984,343
TRANSFERS		
Municipal Service Assessment	(75,101)	(55,139)
Dividend	(552,391)	(555,628)
Total Transfers	(627,492)	(610,767)
Change in Net Position	(396,523)	1,373,576
Net Position, January 1, as restated	12,607,684	11,740,340
Net Position, December 31	\$ 12,211,161	\$ 13,113,916

MUNICIPALITY OF ANCHORAGE
 Refuse Utility Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2018 and 2017

	2018	2017
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ 10,852,155	\$ 11,298,575
Payments to Employees	(3,390,103)	(3,070,630)
Payments to Vendors	(4,134,194)	(3,246,625)
Payments for Interfund Services Used	(2,297,527)	(1,950,027)
Net Cash from Operating Activities	1,030,331	3,031,293
CASH FLOWS (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds	(627,492)	(610,767)
Net Cash (for) Non-Capital Financing Activities	(627,492)	(610,767)
CASH FLOWS (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(2,320,461)	(1,407,214)
Net Cash (for) Capital and Related Financing Activities	(2,320,461)	(1,407,214)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	283,829	129,512
Net Cash from Investing Activities	283,829	129,512
Net Increase in Cash	(1,633,793)	1,142,824
Cash, January 1	10,774,436	9,631,612
Cash, December 31	\$ 9,140,643	\$ 10,774,436
COMPONENTS OF CASH		
Cash	\$ 1,000	\$ 1,000
Cash in Central Treasury	6,926,317	6,533,678
Capital Acquisition and Construction Accounts	2,213,326	4,239,758
Cash and Cash Equivalents, December 31	\$ 9,140,643	\$ 10,774,436
RECONCILIATION OF OPERATING INCOME TO FROM OPERATING ACTIVITIES:		
Operating Income	\$ 84,587	\$ 1,674,509
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation	1,178,980	969,982
Pension and OPEB Relief- Noncash Expenses	51,115	67,546
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(129,777)	248,510
Prepaid Items and Deposits	(2,553)	148
Deferred Outflows of Resources Related to Pensions	(70,799)	445,859
Deferred Outflows of Resources Related to OPEB	(121,091)	-
Accounts Payable	55,313	(35,853)
Compensated Absences Payable	842	2,237
Unearned Revenue	(93,251)	1,181
Accrued Payroll Liabilities	(75,639)	55,564
Net Pension Liability	166,813	(565,810)
Net OPEB Liability	120,135	-
Deferred Inflows of Resources Related to Pensions	(138,591)	167,420
Deferred Inflows of Resources Related to OPEB	4,247	-
Net Cash from Operating Activities	1,030,331	3,031,293
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	267,400	876,991
Total Noncash Investing, Capital, and Financing Activities	\$ 267,400	\$ 876,991

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2018

REVENUES:	Estimated	Actual	Variance With Final Budget
Refuse Collection Charges	10,810,000	\$ 10,435,010	\$ (374,990)
Container Rental Charges	475,000	479,920	4,920
Investment Income	80,000	95,267	15,267
Intergovernmental Revenues- Pension and OPEB On-behalf	-	51,115	51,115
Other Revenue	80,000	160,253	80,253
TOTAL	<u>\$ 11,445,000</u>	<u>\$ 11,221,565</u>	<u>\$ (223,435)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2018

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 3,304,568	\$ 3,315,306	\$ (10,738)
Pension and OPEB On-behalf and Pensions and OPEB Expenses	-	11,829	(11,829)
Supplies	987,600	705,517	282,083
Municipal Service Assessment	37,000	75,101	(38,101)
Other Services and Charges	3,433,400	3,481,437	(48,037)
Charges from Other Departments	2,711,667	2,297,527	414,140
Depreciation	1,017,000	1,178,980	(161,980)
Transfers to Other Funds	591,000	552,391	38,609
TOTAL	<u>\$ 12,082,235</u>	<u>\$ 11,618,088</u>	<u>\$ 464,147</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Refuse Plant and Depreciation
December 31, 2018
(In Thousands)

	Plant				Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/18	Additions	Retirements	Balance 12/31/18	Balance 1/1/18	Additions	Retirements	Balance 12/31/18	
CAPITAL ASSETS									
Buildings	\$ 3,082	\$ -	\$ -	\$ 3,082	\$ 3,082	\$ -	\$ -	\$ 3,082	\$ -
Building Improvements	258	300	-	558	222	8	-	230	328
Vehicles	7,939	804	1,723	7,020	4,872	759	1,723	3,908	3,112
Machinery and Equipment	3,409	508	134	3,783	2,181	346	134	2,393	1,390
Computer Hardware	406	10	-	416	162	63	-	225	191
Computer Software	47	-	-	47	44	3	-	47	-
Office Equipment	108	-	-	108	108	-	-	108	-
Total Capital Assets	15,249	1,622	1,857	15,014	10,670	1,179	1,857	9,993	5,021
Construction Work in Progress	340	1,710	1,621	429	-	-	-	-	429
TOTAL	\$ 15,589	\$ 3,332	\$ 3,478	\$ 15,443	\$ 10,670	\$ 1,179	\$ 1,857	\$ 9,992	\$ 5,450

MUNICIPALITY OF ANCHORAGE, ALASKA
 Refuse Utility Fund
 Comparative Annual Operating Revenue Relationships
 For the Years Ended December 31, 2018

	2014	2015	2016	2017	2018
Average Number of Customers	11,829	11,809	12,872	12,382	12,760
Revenue From Customer Sales	\$ 10,707,829	\$ 10,948,577	\$ 10,950,153	10,950,154	\$ 10,914,930
Average Revenue Per Customer	\$ 905	\$ 927	\$ 851	\$ 884	\$ 855

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Net Position
December 31, 2018 and 2017

	2018	2017
CURRENT ASSETS		
Cash	\$ 2,475	\$ 2,475
Equity in General Cash Pool	2,627,600	2,727,996
Equity in Bond and Grant Capital Acquisition and Construction Pool	8,056,046	7,741,709
Accounts Receivable, Net	1,967,249	2,126,766
Prepaid Items and Deposits	5,230	6,837
Total Current Assets	12,658,600	12,605,783
NON-CURRENT ASSETS		
Restricted Assets:		
Landfill Post Closure Cash Reserve	31,558,268	33,101,770
Capital Assets:		
Capital Assets, at Cost	122,905,956	124,580,160
Less: Accumulated Depreciation	(59,177,331)	(59,873,211)
Net Capital Assets	63,728,625	64,706,949
Construction Work in Progress	1,800,844	430,189
Total Non-Current Assets	97,087,737	98,238,908
Total Assets	109,746,337	110,844,691
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow Related to Net Pension Liability	211,879	246,583
Deferred Outflows Related to Net OPEB Liability	136,548	-
Total Deferred Outflows of Resources	348,427	246,583
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	110,094,764	111,091,274
CURRENT LIABILITIES		
Accounts Payable	591,526	734,501
Compensated Absences Payable	525,635	555,985
Accrued Payroll Liabilities	281,995	341,398
Accrued Interest Payable	81,417	92,575
Long-Term Obligations Maturing Within One Year	1,486,613	1,486,613
Unearned Revenue and Deposits	6,455	12,772
Capital Acquisition and Construction Accounts and Retainages Payable	1,592,623	935,745
Due to Areawide	141,656	-
Total Current Liabilities	4,707,920	4,159,589
NON-CURRENT LIABILITIES		
Compensated Absences Payable	20,651	-
Net Pension Liability	2,083,332	2,333,523
Net OPEB Liability	426,932	-
Alaska Clean Water Loan Payable	11,282,660	12,769,273
Future Landfill Closure Costs	34,499,831	32,897,332
Total Non-Current Liabilities	48,313,406	48,000,128
Total Liabilities	53,021,326	52,159,717
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Net Pension Liability	52,288	173,024
Deferred Inflows Related to Net OPEB Liability	154,656	-
Total Deferred Inflows of Resources	206,944	173,024
NET POSITION		
Net Investment in Capital Assets	52,760,196	50,881,252
Restricted for Post Closure Care	-	204,438
Unrestricted	4,106,298	7,672,843
Total Net Position	56,866,494	58,758,533
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 110,094,764	\$ 111,091,274

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2018 and 2017

	2018	2017
OPERATING REVENUES		
Charges for Sales and Services:		
Landfill Fees	\$ 19,936,703	\$ 19,087,627
Hazardous Waste Fees	501,729	274,869
Community Recycling Surcharge	609,919	584,446
Landfill Gas Sales	2,967,624	-
Total Charges for Sales and Services	24,015,975	19,946,942
Other Revenue	352,267	2,948,872
Total Operating Revenues	24,368,242	22,895,814
OPERATING EXPENSES		
Personnel Services	8,767,501	8,439,969
Pension and OPEB On-behalf and Pension and OPEB Expenses	(274,923)	97,330
Supplies	1,541,839	1,144,580
Other Services and Charges	4,951,944	5,165,879
Amortization of Landfill Closure Costs	1,602,499	489,148
Charges to Other Departments	890,190	832,337
Depreciation	4,400,603	4,249,968
Total Operating Expenses	21,879,653	20,419,211
Operating Income	2,488,589	2,476,603
NON-OPERATING REVENUES (EXPENSES)		
Investment Income	92,455	927,702
Investment Loss on Landfill Post Closure Cash Reserve	(1,496,567)	-
Gain on Disposal of Capital Assets	291,243	216,338
Loss On Impaired Assets	(1,008,061)	-
Intergovernmental Revenue- Pension and OPEB On-behalf	44,647	57,160
Interest Expense	(202,680)	(243,729)
Total Non-Operating Revenues (Expenses)	(2,278,963)	957,471
Income Before Transfers	209,626	3,434,074
TRANSFERS		
Transfers to Other Funds:		
Municipal Service Assessment	(871,401)	(1,155,471)
Dividend	(789,878)	(1,143,933)
Transfers to Other Funds	(12,000)	(81,500)
Total Transfers	(1,673,279)	(2,380,904)
Change in Net Position	(1,463,653)	1,053,170
Net Position, January 1, as restated	58,330,147	57,705,363
Net Position, December 31	\$ 56,866,494	\$ 58,758,533

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2018 and 2017

	2018	2017
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ 24,521,442	\$ 21,555,857
Payments to Employees	(8,836,602)	(8,489,003)
Payments to Vendors	(6,635,151)	(6,219,040)
Payments for Interfund Services Used	(890,190)	(832,337)
Net Cash from Operating Activities	8,159,499	6,015,477
CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds	(1,673,279)	(2,380,904)
Due to Other Funds	141,656	-
Net Cash (for) Non-Capital Financing Activities	(1,531,623)	(2,380,904)
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(1,486,613)	(1,486,613)
Interest Payments on Long-Term Obligations	(213,838)	(236,137)
Acquisition and Construction of Capital Assets	(5,237,242)	(2,141,508)
Landfill Post Closure Cash Reserve	1,543,502	(693,586)
Proceeds from Disposition of Capital Assets	384,368	413,238
Net Cash (for) Capital and Related Financing Activities	(5,009,823)	(4,144,606)
CASH FLOWS FROM (FOR) INVESTING ACTIVITIES		
Investment Income (Loss) Received	(1,404,112)	927,702
Net Cash from (for) Investing Activities	(1,404,112)	927,702
Net Decrease in Cash	213,941	417,669
Cash, January 1	10,472,180	10,054,511
Cash, December 31	\$ 10,686,121	\$ 10,472,180
COMPONENTS OF CASH		
Cash	\$ 2,475	\$ 2,475
Cash in Central Treasury	2,627,600	2,727,996
Capital Acquisition and Construction Accounts	8,056,046	7,741,709
Cash and Cash Equivalents, December 31	\$ 10,686,121	\$ 10,472,180
RECONCILIATION OF OPERATING INCOME TO CASH FROM OPERATING ACTIVITIES:		
Operating Income	\$ 2,488,589	\$ 2,476,603
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation	4,400,603	4,249,968
Amortization of Landfill Closure Costs	1,602,499	489,148
Pension and OPEB Relief- Noncash Expenses	44,647	57,160
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities		
Which Increase (Decrease) Cash:		
Accounts Receivable	159,517	(1,342,922)
Prepaid Items and Deposits	1,607	(3,398)
Deferred Outflows of Resources Related to Pensions	34,704	377,297
Deferred Outflows of Resources Related to OPEB	(106,724)	-
Accounts Payable	(142,975)	94,817
Compensated Absences Payable	(9,699)	(1,400)
Accrued Payroll Liabilities	(59,403)	(47,634)
Unearned Revenue	(6,317)	2,965
Net Pension Liability	(250,191)	(478,803)
Net OPEB Liability	114,964	-
Deferred Inflows of Resources Related to Pensions	(120,736)	141,676
Deferred Inflows of Resources Related to OPEB	8,414	-
Net Cash Provided by Operating Activities	8,159,499	6,015,477
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	1,592,623	935,745
Total Noncash Investing, Capital, and Financing Activities	\$ 1,592,623	\$ 935,745

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2018

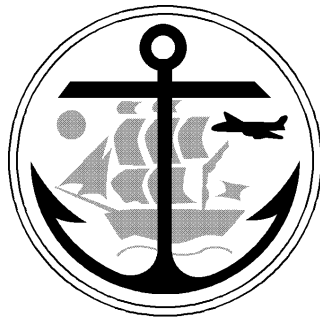
REVENUES:	Estimated	Actual	Variance With Final Budget
Landfill Fees	\$ 19,220,405	\$ 19,936,703	\$ 716,298
Hazardous Waste Fees	300,000	501,729	201,729
Community Recycle Surcharge	575,000	609,919	34,919
Landfill Gas Sales	1,850,000	2,967,624	1,117,624
Other Operating Revenue	277,200	352,267	75,067
Investment Income	400,000	92,455	(307,545)
Investment Loss on Landfill Post Closure Cash Reserve	100,000	(1,496,567)	(1,596,567)
Intergovernmental Revenues- Pension and OPEB On-behalf	-	44,647	44,647
Gain on Disposition of Capital Assets	50,000	291,243	241,243
TOTAL	<u>\$ 22,772,605</u>	<u>\$ 23,300,020</u>	<u>\$ 527,415</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2018

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 6,393,580	\$ 8,767,501	\$ (2,373,921)
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	(274,923)	274,923
Supplies	1,679,500	1,541,839	137,661
Municipal Service Assessment	763,809	871,401	(107,592)
Dividend	913,752	789,878	123,874
Other Services and Charges	4,781,900	4,951,944	(170,044)
Charges to Other Departments	3,267,389	890,190	2,377,199
Depreciation	4,650,000	4,400,603	249,397
Interest on Long-Term Obligations	260,000	202,680	57,320
Amortization of Landfill Closure Costs	1,300,000	1,602,499	(302,499)
Transfers to Other Funds	12,000	12,000	-
TOTAL	<u>\$ 24,021,930</u>	<u>\$ 23,755,612</u>	<u>\$ 266,318</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Solid Waste Plant and Depreciation
December 31, 2018
(In Thousands)

	Plant				Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/18	Additions	Retirements	Balance 12/31/18	Balance 1/1/18	Additions	Retirements	Balance 12/31/18	
CAPITAL ASSETS									
Land	\$ 4,982	\$ -	\$ -	\$ 4,982	\$ -	\$ -	\$ -	\$ -	\$ 4,982
Land Improvements	78,744	219	-	78,963	29,232	1,799	-	31,031	47,932
Buildings	15,140	-	4,426	10,714	12,695	175	3,418	9,452	1,262
Building Improvements	786	900	-	1,686	521	29	-	550	1,136
Vehicles	8,875	1,348	682	9,541	5,840	852	681	6,011	3,530
Machinery and Equipment	15,931	1,991	1,023	16,899	11,472	1,568	1,023	12,017	4,882
Computer Hardware	82	3	3	82	75	2	3	74	8
Computer Software	26	-	-	26	25	-	-	25	1
Office Equipment	14	-	-	14	13	-	-	13	1
Total Capital Assets	124,580	4,461	6,134	122,907	59,873	4,425	5,125	59,173	63,734
Construction Work in Progress	430	5,768	4,397	1,801	-	-	-	-	1,801
TOTAL	\$ 125,010	\$ 10,229	\$ 10,531	\$ 124,708	\$ 59,873	\$ 4,425	\$ 5,125	\$ 59,173	\$ 65,535



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MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Net Position
December 31, 2018 and 2017

	2018	2017
CURRENT ASSETS		
Cash	\$ 650	\$ 650
Equity in General Cash Pool	6,520,046	18,328,567
Capital Acquisition and Construction Accounts	14,444,788	8,662,293
Accrued Interest on Investments	104,449	110,409
Accounts Receivable, Net	1,369,009	1,320,669
Prepaid Items and Deposits	76,202	102,162
Parts Inventory	329,025	329,025
Total Current Assets	22,844,169	28,853,775
NON-CURRENT ASSETS		
Assets Held for Resale	252,880	381,624
Capital Assets:		
Capital Assets, at Cost	281,898,790	279,328,581
Less: Accumulated Depreciation	(131,514,718)	(124,457,070)
Net Capital Assets	150,384,072	154,871,511
Construction Work in Progress	40,919,597	23,207,560
Total Capital Assets	191,303,669	178,079,071
Total Unrestricted Non-Current Assets	191,556,549	178,460,695
Restricted Assets:		
Restricted Cash- Settlement Set Aside	1,950,000	1,950,000
Intergovernmental Receivables	7,851,505	4,847,227
Total Restricted Non-Current Assets	9,801,505	6,797,227
Total Non-Current Assets	201,358,054	185,257,922
Total Assets	224,202,223	214,111,697
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows Related to Net Pension Liability	242,488	30,601
Deferred Outflows Related to Net OPEB Liability	156,275	-
Total Deferred Outflows of Resources	398,763	30,601
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	224,600,986	214,142,298
CURRENT LIABILITIES		
Accounts Payable	903,371	548,661
Capital Acquisition and Construction Accounts and Retainages Payable	1,111,348	1,942,881
Compensated Absences Payable	163,718	161,136
Accrued Payroll Liabilities	132,871	133,624
Accrued Interest Payable	109,361	64,446
Total Current Liabilities	2,420,669	2,850,748
NON-CURRENT LIABILITIES		
Other Non-Current Liabilities	1,788,202	1,801,726
Compensated Absences Payable	153,537	179,267
Net Pension Liability	2,384,302	1,486,034
Net OPEB Liability	488,609	-
Notes Payable	40,000,000	40,000,000
Total Non-Current Liabilities	44,814,650	43,467,027
Total Liabilities	47,235,319	46,317,775
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Net Pension Liability	59,841	178,750
Deferred Inflows Related to Net OPEB Liability	176,998	-
Total Deferred Inflows of Resources	236,839	178,750
NET POSITION		
Net Investment in Capital Assets	151,303,669	138,079,071
Restricted for Capital Construction	9,801,505	6,797,227
Unrestricted	16,023,654	22,769,475
Total Net Position	177,128,828	167,645,773
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 224,600,986	\$ 214,142,298

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For The Years Ended December 31, 2018 and 2017

	2018	2017
OPERATING REVENUES		
Charges for Sales and Services:		
Dockage	\$ 1,242,374	\$ 1,174,735
Wharfage, Dry Bulk	169,575	150,695
Wharfage, Liquid Bulk	1,805,784	1,521,105
Wharfage, General Cargo	3,544,751	3,529,245
Storage Revenue	219,392	237,335
Office Rental	96,994	108,670
Utilities	46,767	29,687
Miscellaneous	303,519	280,983
Total Charges for Sales and Services	7,429,156	7,032,455
Other:		
Crane Rentals	120,960	74,250
Industrial Park Lease Rentals	4,472,735	4,344,217
POL Value Yard Fees	302,861	246,957
Total Other	4,896,556	4,665,424
Total Operating Revenues	12,325,712	11,697,879
OPERATING EXPENSES		
Operations:		
Personnel Services	2,703,250	2,740,357
Pension and OPEB On-behalf and Pension and OPEB Expenses	655,303	107,374
Supplies	196,237	176,734
Other Services and Charges	5,940,591	4,646,464
Charges from Other Departments	1,493,978	1,018,756
Total Operations	10,989,359	8,689,685
Depreciation	7,087,791	7,253,997
Total Operating Expenses	18,077,150	15,943,682
Operating Loss	(5,751,438)	(4,245,803)
NON-OPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- Pension and OPEB On-behalf	51,096	63,059
Legal Settlements	-	6,750,000
Investment Income-Short Term Investments	312,700	627,633
Security Fees	1,478,313	1,469,614
Right-of-Way Fees	202,056	173,391
Interest on Long-Term Obligations	(1,152,083)	(677,192)
Security Contract	(1,583,326)	(1,540,375)
Gain on Sale of Assets Held for Resale	781,831	1,069,995
Total Non-Operating Revenues	90,587	7,936,125
Income (Loss) before Contributions and Transfers	(5,660,851)	3,690,322
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	18,650,418	11,619,685
Transfers to Other Funds:		
Municipal Service Assessment	(1,434,021)	(1,401,104)
Dividend	(584,894)	(619,336)
Contributions to Other Funds	(1,015,000)	-
Transfers from Other funds	-	81,500
Total Contributions and Transfers	15,616,503	9,680,745
Change in Net Position	9,955,652	13,371,067
Net Position, January 1, as restated	167,173,176	154,274,706
Net Position, December 31	\$ 177,128,828	\$ 167,645,773

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2018 and 2017

	2018	2017
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ 12,277,372	\$ 11,408,128
Payments to Employees	(2,727,151)	(2,701,434)
Payments to Vendors	(5,769,682)	(5,558,158)
Internal Activity - Payments Made to Other Funds	(1,493,978)	(1,018,756)
Net Cash from Operating Activities	2,286,561	2,129,780
CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Transfer to Other Funds	(3,033,915)	(2,020,440)
Security Contract	(1,583,326)	(1,540,375)
Right of Way & Security Fees	1,680,369	1,643,005
Transfers from Other Funds	-	81,500
Net Cash for Non-Capital Financing Activities	(2,936,872)	(1,836,310)
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Interest Payments on Long-Term Obligations	(1,107,168)	(657,972)
Acquisition and Construction of Capital Assets	(21,143,922)	(12,729,488)
Proceeds from Sale of Assets Held for Resale	910,575	1,247,744
Capital Claims and Judgements	-	6,750,000
Capital Contributions	15,646,140	9,475,574
Net Cash from (for) Capital and Related Financing Activities	(5,694,375)	4,085,858
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	318,660	588,195
Net Cash from Investing Activities	318,660	588,195
Net Increase (Decrease) in Cash	(6,026,026)	4,967,523
Cash, January 1	28,941,510	23,973,987
Cash, December 31	\$ 22,915,484	\$ 28,941,510
COMPONENTS OF CASH		
Cash	\$ 650	\$ 650
Equity in General Cash Pool	6,520,046	18,328,567
Restricted Cash - Settlement Set Aside	1,950,000	1,950,000
Capital Acquisition and Construction Accounts	14,444,788	8,662,293
Cash, December 31	\$ 22,915,484	\$ 28,941,510
RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating Loss	\$ (5,751,438)	\$ (4,245,803)
Adjustments to Reconcile Operating Loss to Net Cash Flows from Operating Activities:		
Depreciation	7,087,791	7,253,997
Pension and OPEB Relief- Noncash Expenses	51,096	63,059
Changes in Assets, Deferred Outflows of Resources, Deferred Inflows of Resources and Liabilities and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(48,340)	(289,751)
Prepaid Items and Deposits	25,960	17,984
Deferred Outflows of Resources Related to Pensions	(211,887)	416,237
Deferred Outflows of Resources Related to OPEB	(123,373)	-
Accounts Payable	354,710	(739,420)
Compensated Absences Payable	(23,148)	44,353
Net Pension Liability	898,268	(528,219)
Net OPEB Liability	144,445	-
Other Non-Current Liabilities	(13,524)	(13,524)
Accrued Payroll Liability	(753)	(5,430)
Deferred Inflows of Resources Related to Pensions	(118,909)	156,297
Deferred Inflows of Resources Related to OPEB	15,663	-
Net Cash Flows From Operating Activities	\$ 2,286,561	\$ 2,129,780
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	\$ 1,111,348	\$ 1,942,881
Conveyed Assets Held for Resale	252,880	381,624
Capital Contributions	7,851,505	4,847,227
Total Noncash Investing, Capital, and Financing Activities	\$ 9,215,733	\$ 7,171,732

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2018

	Estimated	Actual	Variance With Final Budget
REVENUES:			
Dockage	\$ 1,610,413	\$ 1,242,374	\$ (368,039)
Wharfage, Dry Bulk	172,029	169,575	(2,454)
Wharfage, Liquid Bulk	1,057,064	1,805,784	748,720
Wharfage, General Cargo	3,462,981	3,544,751	81,770
Storage Revenue	229,722	219,392	(10,330)
Office Rental	40,000	96,994	56,994
Utilities	44,704	46,767	2,063
Crane Rentals	56,500	120,960	64,460
Industrial Park Lease Rentals	4,547,496	4,472,735	(74,761)
Cash Pools Short-Term Int	100,000	-	(100,000)
Investment Income - Short-term Investments	100,000	312,700	212,700
Right-of-Way Fees	160,000	202,056	42,056
POL Value Yard Fees	224,000	302,861	78,861
Security Fees	1,477,975	1,478,313	338
Gain on Sale of Assets Held for Resale	-	781,831	781,831
Intergovernmental Revenues- Pension and OPEB On-behalf	-	51,096	51,096
Capital Contributions	-	18,650,418	18,650,418
Miscellaneous	146,000	303,519	157,519
TOTAL	\$ 13,428,884	\$ 33,802,126	\$ 20,373,242

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2018

	Authorizations	Actual	Variance With Final Budget
EXPENSES:			
Personnel Services	\$ 2,898,879	\$ 2,703,250	\$ 195,629
Pension and OPEB on On-behalf and Pension and OPEB Expenses	-	655,303	(655,303)
Supplies	235,300	196,237	39,063
Other Services and Charges	6,351,243	5,940,591	410,652
Charges from Other Departments	1,087,887	1,493,978	(406,091)
Municipal Service Assessment	2,084,022	1,434,021	650,001
Depreciation	7,021,383	7,087,791	(66,408)
Interest on Long-Term Obligation	1,325,000	1,152,083	172,917
Security Contract	1,796,147	1,583,326	212,821
Dividend	-	584,894	(584,894)
Transfer to Other Funds	1,000,000	1,015,000	(15,000)
TOTAL	\$ 23,799,861	\$ 23,846,474	\$ (46,613)

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Port Plant and Depreciation
For The Year Ended December 31, 2018
(In Thousands)

	Plant				Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/18	Additions	Retirements	Balance 12/31/18	Balance 1/1/18	Additions	Retirements	Balance 12/31/18	
CAPITAL ASSETS									
Land	\$ 20,102	\$ -	\$ -	\$ 20,102	\$ -	\$ -	\$ -	\$ -	\$ 20,102
Infrastructure	129,622	385	-	130,007	86,654	2,470	-	89,124	40,883
Buildings	7,069	-	-	7,069	4,180	134	-	4,314	2,755
Building Improvements	377	-	-	377	359	1	-	360	17
Land Improvements	109,126	1,710	-	110,836	22,814	3,651	-	26,465	84,371
Vehicles	931	339	27	1,243	657	121	27	751	492
Machinery and Equipment	11,766	140	5	11,901	9,485	705	5	10,185	1,716
Computer Equipment	148	28	-	176	142	7	-	149	27
Computer Software	18	-	-	18	18	-	-	18	-
Office Equipment	148	-	-	148	148	-	-	148	-
Art	21	-	-	21	-	-	-	-	21
Total Capital Assets	279,328	2,602	32	281,898	124,457	7,089	32	131,514	150,384
Construction Work in Progress	23,208	20,221	2,509	40,920	-	-	-	-	40,920
TOTAL	\$ 302,536	\$ 22,823	\$ 2,541	\$ 322,818	\$ 124,457	\$ 7,089	\$ 32	\$ 131,514	\$ 191,304

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Annual Operating Revenue Relationships
For the Years Ended December 31, 2018

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Total Tonnage	3,455,706	3,773,584	3,498,171	3,497,845	3,948,665
Operating Revenues	\$ 10,562,250	\$ 12,270,597	\$ 12,386,713	\$ 11,697,879	\$ 12,325,712
Average Revenue Per Ton	\$ 3	\$ 3	\$ 4	\$ 3	\$ 3

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Net Position
December 31, 2018 and 2017

	2018	2017
CURRENT ASSETS		
Cash	\$ 200	\$ 200
Intergovernmental Receivables	38,949	44,694
Accounts Receivable	996	20,723
Prepaid Items	1,953	3,200
Total Current Assets	42,098	68,817
NON-CURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	103,217,038	125,093,565
Less: Accumulated Depreciation	(28,081,583)	(47,169,305)
Net Capital Assets	75,135,455	77,924,260
Construction Work in Progress	9,286,876	59,886
Restricted Intergovernmental Receivables	7,066,932	11,282,637
Total Non-Current Assets	91,489,263	89,266,783
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows Related to Net Pension Liability	108,595	98,793
Deferred Outflows Related to Net OPEB Liability	69,985	-
Total Deferred Outflows of Resources	178,580	98,793
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	91,709,941	89,434,393
CURRENT LIABILITIES		
Accounts Payable	31,668	50,927
Accrued Payroll Liabilities	37,364	46,418
Compensated Absences Payable	52,794	69,869
Due to Areawide	3,890,692	5,868,487
Security Deposits	7,482	7,902
Unearned Revenues	70,867	28,091
Capital Acquisition and Construction Accounts and Retainages Payable	481,041	1,790,143
Total Current Liabilities	4,571,908	7,861,837
NON-CURRENT LIABILITIES		
Net Pension Liability	1,067,774	1,194,602
Net OPEB Liability	218,816	-
Total Non-Current Liabilities	1,286,590	1,194,602
Total Liabilities	5,858,498	9,056,439
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Net Pension Liability	26,799	103,457
Deferred Inflows Related to Net OPEB Liability	79,266	-
Total Deferred Inflows of Resources	106,065	103,457
NET POSITION		
Net Investment in Capital Assets	84,422,331	77,984,146
Restricted for Capital Acquisitions and Construction	7,066,932	11,282,637
Unrestricted	(5,743,885)	(8,992,286)
Total Net Position	85,745,378	80,274,497
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION	\$ 91,709,941	\$ 89,434,393

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2018 and 2017

	2018	2017
OPERATING REVENUES		
Charges for Services	\$ 1,549,760	\$ 1,591,025
Total Operating Revenues	1,549,760	1,591,025
OPERATING EXPENSES		
Personnel Services	1,001,663	1,168,601
Pension and OPEB On-behalf and Pension and OPEB Expenses	(224,975)	59,678
Supplies	77,629	84,880
Other Services and Charges	485,555	554,966
Charges to Other Departments	333,745	170,565
Depreciation	2,760,158	2,659,136
Total Operating Expenses	4,433,775	4,697,826
Operating Loss	(2,884,015)	(3,106,801)
NON-OPERATING REVENUES		
Loss on Disposal of Capital Assets	(1,407,265)	-
Intergovernmental Revenues- Non-capital	189,925	180,596
Intergovernmental Revenue- Pension and OPEB On-behalf	22,883	35,048
Investment Loss	(4,881)	(30,988)
Non-Operating Revenues	(1,199,338)	184,656
Loss Before Contributions and Transfers	(4,083,353)	(2,922,145)
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	9,862,332	11,174,476
Municipal Service Assessment	(45,431)	(38,900)
Total Contributions and Transfers	9,816,901	11,135,576
Change in Net Position	5,733,548	8,213,431
Net Position, January 1, as restated	80,011,830	72,061,066
Net Position, December 31	\$ 85,745,378	\$ 80,274,497

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2018 and 2017

	2018	2017
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ 1,611,843	\$ 1,516,526
Payments to Employees	(1,027,792)	(1,202,569)
Payments to Vendors	(581,196)	(632,143)
Payments for Interfund Services Used	(333,745)	(170,565)
Net Cash (for) Operating Activities	(330,890)	(488,751)
CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Intergovernmental Revenues	195,670	307,328
Transfers to Other Funds	(45,431)	(38,900)
Due to Other Funds	(1,977,795)	3,656,960
Net Cash from (for) Non-Capital Financing Activities	(1,827,556)	3,925,388
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(11,914,710)	(10,400,470)
Capital Contributions	14,078,037	6,994,821
Net Cash from (for) Capital and Related Financing Activities	2,163,327	(3,405,649)
CASH FLOWS (FOR) INVESTING ACTIVITIES		
Investment Income Received	(4,881)	(30,988)
Net Cash (for) Investing Activities	(4,881)	(30,988)
Net Decrease in Cash	-	-
Cash, January 1	200	200
Cash, December 31	\$ 200	\$ 200
COMPONENTS OF CASH:		
Cash	\$ 200	\$ 200
Cash and Cash Equivalents, December 31	\$ 200	\$ 200
RECONCILIATION OF OPERATING LOSS TO NET CASH (FOR) OPERATING ACTIVITIES:		
Operating Loss	\$ (2,884,015)	\$ (3,106,801)
Adjustments to Reconcile Operating Loss to Net Cash (for) Operating Activities:		
Depreciation Expense	2,760,158	2,659,136
Pension and OPEB Relief- Noncash Expenses	22,883	35,048
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	19,727	(19,663)
Prepaid Items	1,247	1,147
Deferred Outflows of Resources Related to Pensions	(9,802)	231,342
Deferred Outflows of Resources Related to OPEB	(51,698)	-
Accounts Payable	(19,259)	6,556
Accrued Payroll Liabilities	(9,054)	(9,501)
Compensated Absences Payable	(17,075)	(24,467)
Net Pension Liability	(126,828)	(293,581)
Net OPEB Liability	27,531	-
Security Deposits	(420)	(1,025)
Unearned Revenue	42,776	(53,811)
Deferred Inflows of Resources Related to Pensions	(76,658)	86,869
Deferred Inflows of Resources Related to OPEB	(10,403)	-
Net Cash Provided by Operating Activities	(330,890)	(488,751)
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	481,041	1,790,143
Contributed Capital and Equipment	9,842,167	11,174,476
Total Noncash Investing, Capital, and Financing Activities	\$ 10,323,208	\$ 12,964,619

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2018

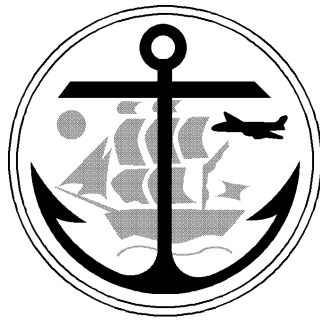
REVENUES	Estimated	Actual	Variance With Final Budget
Airport Lease Fees	\$ 703,000	\$ 699,263	\$ (3,737)
Leases and Rentals	528,000	349,654	(178,346)
Permanent Parking Fees	278,000	260,752	(17,248)
Merrill Field Fuel Fees	68,000	79,180	11,180
Medivac Taxiway Use Fees	52,000	53,215	1,215
Vehicle Parking	49,000	51,109	2,109
Investment Income	60,000	(4,881)	(64,881)
State Aviation Fuel Fees	18,000	20,165	2,165
Transient Parking Fees	9,000	14,728	5,728
Other	13,000	40,759	27,759
Aircraft Impoundments	10,000	1,015	(8,985)
Capital Contributions	12,147,859	9,828,200	(2,319,659)
Intergovernmental Revenue- Non-capital	189,925	189,925	-
Intergovernmental Revenues- Pension and OPEB On-behalf	-	22,883	22,883
Airport Damage Recovery	-	86	86
Reimbursed Costs	-	13,966	13,966
TOTAL	\$ 14,125,784	\$ 11,620,019	\$ (2,505,765)

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2018

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 913,775	\$ 1,001,663	\$ (87,888)
Pension and OPEB On-behalf and Pension and OPEB Expense	-	(224,975)	224,975
Supplies	116,000	77,629	38,371
Municipal Service Assessment	45,431	45,431	-
Other Services and Charges	1,130,063	485,555	644,508
Charges to Other Departments	315,211	333,745	(18,534)
Depreciation	2,771,000	2,760,158	10,842
Loss on Disposal of Capital Assets	-	1,407,265	(1,407,265)
TOTAL	\$ 5,291,480	\$ 5,886,471	\$ (594,991)

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Airport Plant and Depreciation
December 31, 2018
(In Thousands)

	Municipal Airport Plant				Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/18	Additions	Retirements	Balance 12/31/18	Balance 1/1/18	Additions	Retirements	Balance 12/31/18	
CAPITAL ASSETS									
Land	\$ 19,080	\$ -	\$ -	\$ 19,080	\$ -	\$ -	\$ -	\$ -	\$ 19,080
Land Improvements	25,591	562	2,399	23,754	6,083	770	994	5,859	17,895
Infrastructure	64,298	595	18,681	46,212	29,388	1,525	18,679	12,234	33,978
Buildings	7,018	-	-	7,018	5,014	101	-	5,115	1,903
Building Improvements	2,179	-	-	2,179	520	72	-	592	1,587
Vehicles	713	-	-	713	700	13	-	713	-
Machinery and Equipment	6,083	214	2,161	4,136	5,341	276	2,161	3,456	680
Computer Software	65	-	-	65	64	1	-	65	-
Computer Equipment	35	8	11	32	28	2	11	19	13
Office Furniture and Fixtures	31	-	3	28	31	-	3	28	-
Total Capital Assets	125,093	1,379	23,255	103,217	47,169	2,760	21,848	28,081	75,136
Construction Work in Progress	59	10,598	1,371	9,286	-	-	-	-	9,286
TOTAL	\$ 125,152	\$ 11,977	\$ 24,626	\$ 112,503	\$ 47,169	\$ 2,760	\$ 21,848	\$ 28,081	\$ 84,422



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MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Comparative Statements of Net Position
December 31, 2018 and 20167

	2018	2017
CURRENT ASSETS		
Equity in General Cash Pool	\$ 2,294,636	\$ 1,701,550
Capital Acquisition and Construction Accounts	3,895,738	3,796,832
Automotive Parts and Fuel Inventories, at Cost	278,077	252,834
Total Current Assets	<u>6,468,451</u>	<u>5,751,216</u>
CAPITAL ASSETS		
Capital Assets, at Cost	66,566,474	68,595,837
Less: Accumulated Depreciation	<u>(47,353,199)</u>	<u>(47,998,405)</u>
Net Capital Assets	19,213,275	20,597,432
Capital Acquisitions in Progress	71,888	681,000
Total Capital Assets	<u>19,285,163</u>	<u>21,278,432</u>
Total Assets	<u>25,753,614</u>	<u>27,029,648</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows Related to Net Pension Liability	353,162	184,201
Deferred Outflows Related to Net OPEB Liability	227,600	-
Total Deferred Outflows of Resources	<u>580,762</u>	<u>184,201</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>26,334,376</u>	<u>27,213,849</u>
CURRENT LIABILITIES		
Accounts Payable	476,195	357,465
Accrued Payroll Liabilities	116,724	200,609
Capital Acquisition Accounts Payable	-	454,141
Due to Heritage Land Bank Fund	85,000	85,000
Compensated Absences Payable	209,338	246,123
Total Current Liabilities	<u>887,257</u>	<u>1,343,338</u>
NON-CURRENT LIABILITIES		
Advance from Heritage Land Bank Fund	1,190,000	1,275,000
Compensated Absences Payable	-	3,606
Net Pension Liability	3,472,515	2,828,487
Net OPEB Liability	711,613	-
Total Non-Current Liabilities	<u>5,374,128</u>	<u>4,107,093</u>
Total Liabilities	<u>6,261,385</u>	<u>5,450,431</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Net Pension Liability	87,153	271,918
Deferred Inflows Related to Net OPEB Liability	257,781	-
Total Deferred Inflows of Resources	<u>344,934</u>	<u>271,918</u>
NET POSITION		
Net Investment in Capital Assets	19,285,163	21,278,432
Unrestricted	442,894	213,068
Total Net Position	<u>19,728,057</u>	<u>21,491,500</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 26,334,376</u>	<u>\$ 27,213,849</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Comparative Statements of Revenues, Expenses, and Changes in Fund Net Position
For the Years Ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES		
Charges for Services - Intragovernmental Billings	\$ 10,579,827	\$ 8,009,833
Total Operating Revenues	<u>10,579,827</u>	<u>8,009,833</u>
OPERATING EXPENSES		
Personnel Services	4,159,095	4,167,637
Pension and OPEB On-behalf and Pension and OPEB Expenses	406,029	159,150
Supplies	1,700,304	1,254,022
Other Services and Charges	355,344	255,350
Charges from Other Departments	1,703,505	1,741,056
Depreciation	3,795,343	4,289,361
Total Operating Expenses	<u>12,119,620</u>	<u>11,866,576</u>
Operating Loss	(1,539,793)	(3,856,743)
NON-OPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- Pension and OPEB On-behalf	74,416	93,466
Investment Income	58,500	127,045
Interest Expense	(27,487)	(36,576)
Gain on Disposition of Capital Assets	21,742	77,718
Other Revenue	177,450	63,825
Total Non-operating Revenues	<u>304,621</u>	<u>325,478</u>
Loss Before Contributions and Transfers	(1,235,172)	(3,531,265)
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	53,995	1,828,236
Transfers from Other Funds	118,217	174,273
Transfers to Other Funds	-	(7,000)
Total Contributions and Transfers	<u>172,212</u>	<u>1,995,509</u>
Change in Net Position	(1,062,960)	(1,535,756)
Net Position, January 1, as restated	20,791,017	23,027,256
Net Position, December 31	<u>\$ 19,728,057</u>	<u>\$ 21,491,500</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2018 and 2017

	2018	2017
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 10,757,277	\$ 8,265,757
Payments to Employees	(4,283,371)	(4,084,403)
Payments to Vendors	(1,962,161)	(1,337,562)
Payments for Interfund Services Used	(1,703,505)	(1,741,056)
Net Cash from Operating Activities	2,808,240	1,102,736
CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Transfer from Other Funds	118,217	174,273
Transfer to Other Funds	-	(7,000)
Net Cash from Non-capital Financing Activities	118,217	167,273
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(2,306,232)	(3,279,930)
Interest Expense on Interfund Loan	(27,487)	(36,576)
Principal Payments on Intefund Loan	(85,000)	(85,000)
Gain(Loss) on Disposition of Capital Assets	125,754	77,718
Net Cash for Capital and Related Financing Activities	(2,292,965)	(3,323,788)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	58,500	127,045
Net Cash from Investing Activities	58,500	127,045
Net Increase (Decrease) in Cash	691,992	(1,926,734)
Cash, January 1	5,498,382	7,425,116
Cash, December 31	\$ 6,190,374	\$ 5,498,382
COMPONENTS OF CASH		
Cash in Central Treasury	\$ 2,294,636	\$ 1,701,550
Capital Acquisition and Construction Accounts	3,895,738	3,796,832
Cash and Cash Equivalents, December 31	\$ 6,190,374	\$ 5,498,382
RECONCILIATION OF OPERATING LOSS TO NET CASH FROM (FOR) OPERATING ACTIVITIES		
Operating Loss	\$ (1,539,793)	\$ (3,856,743)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:		
Depreciation	3,795,343	4,289,361
Pension and OPEB Relief- Noncash Expense	74,416	93,466
Other Revenues	177,450	63,825
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Inventories	(25,243)	(17,069)
Accounts Receivable	-	616,947
Deferred Outflows of Resources Related to Pensions	(168,961)	192,099
Deferred Outflows of Resources Related to OPEB	(178,833)	-
Accounts Payable	118,730	188,879
Accrued Payroll Liabilities	(83,885)	57,275
Compensated Absences Payable	(40,391)	25,959
Net Pension Liability	644,028	(782,926)
Net OPEB Liability	201,493	-
Deferred Inflows of Resources Related to Pensions	(184,765)	231,663
Deferred Inflows of Resources Related to OPEB	18,651	-
Net Cash from Operating Activities	\$ 2,808,240	\$ 1,102,736
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	\$ -	\$ 454,141
Contributed Capital and Equipment	53,995	1,828,236
Total Noncash Investing, Capital, and Financing Activities	\$ 53,995	\$ 2,282,377

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2018

REVENUES	Estimated	Actual	Variance With Final Budget
Intragovernmental Billings	\$ 10,475,363	\$ 10,579,827	\$ 104,464
Intergovernmental Revenue- Pension and OPEB On-behalf	-	74,416	74,416
Capital Contributions	-	53,995	53,995
Investment Income	86,000	58,500	(27,500)
Gain on Disposition of Capital Assets	432,247	21,742	(410,505)
Contributions from Other Funds	-	118,217	118,217
Other Revenue	100,000	177,450	77,450
TOTAL	\$ 11,093,610	\$ 11,084,147	\$ (9,463)

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2018

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 4,335,994	\$ 4,159,095	\$ 176,899
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	406,029	(406,029)
Supplies	1,848,886	1,700,304	148,582
Other Services and Charges	240,000	355,344	(115,344)
Charges from Other Departments	1,984,591	1,703,505	281,086
Interest Expense	-	27,487	(27,487)
Depreciation	5,987,810	3,795,343	2,192,467
TOTAL	\$ 14,397,281	\$ 12,147,107	\$ 2,250,174

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Equipment Maintenance Capital Assets and Depreciation
December 31, 2018
(In Thousands)

CAPITAL ASSETS	Capital Assets				Accumulated Depreciation				Net Book Value of Capital Assets
	Balance 1/1/17	Additions	Retirements	Balance 12/31/18	Balance 1/1/17	Additions	Retirements	Balance 12/31/18	
Land	\$ 3,106	\$ -	\$ -	\$ 3,106	\$ -	\$ -	\$ -	\$ -	\$ 3,106
Buildings	3,111	-	-	3,111	452	99	-	551	2,560
Building Improvements	399	-	-	399	24	13	-	37	362
Vehicles	48,934	2,214	2,852	48,296	40,372	2,423	2,748	40,047	8,249
Machinery and Equipment	12,836	301	1,670	11,467	6,953	1,258	1,670	6,541	4,926
Office Equipment	209	-	23	186	197	2	23	176	10
Total Capital Assets	68,595	2,515	4,545	66,565	47,998	3,795	4,441	47,352	19,213
Capital Acquisitions in Progress	681	1,852	2,461	72	-	-	-	-	72
TOTAL	\$ 69,276	\$ 4,367	\$ 7,006	\$ 66,637	\$ 47,998	\$ 3,795	\$ 4,441	\$ 47,352	\$ 19,285

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Net Position
December 31, 2018 and 2017

	2018	2017
CURRENT ASSETS		
Prepaid Items	\$ 1,744,920	\$ 778,316
Total Current Assets	1,744,920	778,316
CAPITAL ASSETS		
Capital Assets, at Cost	120,663,483	118,574,194
Less: Accumulated Depreciation and Amortization	(44,991,221)	(35,123,928)
Net Capital Assets	75,672,262	83,450,266
Capital Acquisitions in Progress	456,190	1,683,305
Total Capital Assets	76,128,452	85,133,571
Total Assets	77,873,372	85,911,887
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows Related to Net Pension Liability	629,062	1,400,807
Deferred Outflows Related to Net OPEB Liability	405,407	-
Total Deferred Outflows of Resources	1,034,469	1,400,807
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	78,907,841	87,312,694
CURRENT LIABILITIES		
Accounts Payable	3,029,047	4,649,503
Accrued Payroll Liabilities	259,342	430,664
Capital Acquisition and Construction Accounts and Retainage Payable	181,584	1,153,364
Compensated Absences Payable	535,555	568,097
Due to Areawide General Fund	13,678,984	13,833,868
Accrued Interest Payable	294,239	190,777
Long-term Obligations Maturing Within One Year	10,563,254	8,382,286
Total Current Liabilities	28,542,005	29,208,559
NON-CURRENT LIABILITIES		
Compensated Absences Payable	19,133	21,091
Net Pension Liability	6,185,339	9,778,471
Net OPEB Liability	1,267,546	-
Capital Leases Payable	42,046,327	40,745,851
Total Non-Current Liabilities	49,518,345	50,545,413
Total Liabilities	78,060,350	79,753,972
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Net Pension Liability	155,240	525,546
Deferred Inflows Related to Net OPEB Liability	459,165	-
Total Deferred Inflows of Resources	614,405	525,546
NET POSITION		
Net Investment in Capital Assets	23,518,871	36,005,434
Unrestricted	(23,285,785)	(28,972,258)
Total Net Position	233,086	7,033,176
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 78,907,841	\$ 87,312,694

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2018 and 2017

	2018	2017
OPERATING REVENUES		
Charges for Services - Intragovernmental Billings	\$ 26,741,584	\$ 21,971,987
Total Operating Revenues	26,741,584	21,971,987
OPERATING EXPENSES		
Personnel Services	8,756,113	8,846,519
Pension and OPEB On-behalf and Pension and OPEB Expenses	(2,951,636)	163,729
Supplies	28,470	53,475
Other Services and Charges	11,852,606	8,248,673
Charges from Other Departments	753,103	811,404
Depreciation and Amortization	11,355,324	1,357,462
Total Operating Expenses	29,793,980	19,481,262
Operating Income	(3,052,396)	2,490,725
NON-OPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- Pension and OPEB On-behalf	132,551	161,957
Investment Loss	(511,331)	(554,748)
Other Revenue	-	2,895
Interest on Long-term Obligations	(1,228,889)	(799,256)
Cost of Issuance	(18,387)	(32,673)
Loss on Disposal of Capital Assets	(907,840)	-
Total Non-Operating Revenues (Expenses)	(2,533,896)	(1,221,825)
Change in Net Position	(5,586,292)	1,268,900
Net Position, January 1, as restated	5,819,378	5,764,276
Net Position, December 31	\$ 233,086	\$ 7,033,176

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2018 and 2017

	2018	2017
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 26,741,584	\$ 21,971,987
Payments to Employees	(8,961,935)	(8,722,151)
Payments to Vendors	(14,468,136)	(5,215,085)
Payments for Interfund Services Used	(753,103)	(811,404)
Net Cash from Operating Activities	2,558,410	7,223,347
CASH FLOWS FROM (FOR) NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Due to Other Funds	(154,884)	6,321,707
Non-Operating Cash Receipts	-	2,895
Net Cash from (for) Non-Capital and Related Financing Activities	(154,884)	6,324,602
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(8,382,286)	(5,416,374)
Interest Payments on Long-Term Obligations	(1,143,814)	(736,746)
Acquisition and Construction of Capital Assets	(4,229,825)	(28,199,590)
Proceeds from Issuance of Debt	11,863,730	21,359,509
Net Cash for Capital and Related Financing Activities	(1,892,195)	(12,993,201)
CASH FLOWS (FOR) INVESTING ACTIVITIES		
Investment Loss	(511,331)	-
Net Cash for Investing Activities	(511,331)	-
Net Increase in Cash	-	-
Cash, January 1	-	-
Cash, December 31	\$ -	\$ -
COMPONENTS OF CASH		
Cash and cash equivalents	\$ -	\$ -
Capital Acquisition and Construction Accounts	-	-
Cash and Cash Equivalents, December 31	\$ -	\$ -
RECONCILIATION OF OPERATING INCOME TO CASH FROM (FOR) OPERATING ACTIVITIES		
Operating Income	\$ (3,052,396)	\$ 2,490,725
Adjustments to Reconcile Operating Income to Net Cash from (for)		
Operating Activities:		
Depreciation and Amortization	11,355,324	1,357,462
Pension and OPEB Relief- Noncash Expenses	132,551	161,957
Changes in Assets, Deferred Outflows and Inflows, and Liabilities Which Increase (Decrease) Cash:		
Prepaid Items and Deposits	(966,604)	(87,673)
Deferred Outflows of Resources Related to Pensions	771,745	1,100,972
Deferred Outflows of Resources Related to OPEB	(320,904)	-
Accounts Payable	(1,620,456)	3,174,736
Accrued Payroll Liabilities	(171,322)	82,819
Compensated Absences Payable	(34,500)	41,549
Due to Other Funds	-	-
Net Pension Liability	(3,593,132)	(1,499,039)
Net OPEB Liability	383,610	-
Deferred Inflows of Resources Related to Pensions	(370,306)	399,839
Deferred Inflows of Resources Related to OPEB	44,800	-
Total Cash from Operating Activities	2,558,410	7,223,347
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	181,584	1,153,364
Total Non-Cash Investing, Capital, and Financing Activities	\$ 181,584	\$ 1,153,364

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2018

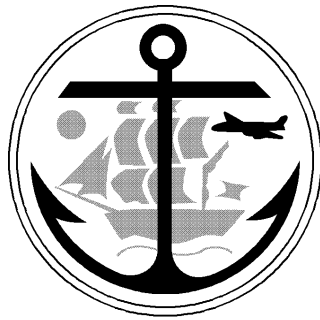
REVENUES	Estimated	Actual	Variance With Final Budget
Intragovernmental Billings	\$ 29,626,939	\$ 26,741,584	\$ (2,885,355)
Investment Loss - Short-term Investments	-	(511,331)	(511,331)
Intergovernmental Revenue- Pension and OPEB On-behalf	-	132,551	132,551
TOTAL	\$ 29,626,939	\$ 26,362,804	\$ (3,264,135)

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2018

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 9,143,497	\$ 8,756,113	\$ 387,384
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	(2,951,636)	2,951,636
Supplies	47,970	28,470	19,500
Other Services and Charges	14,010,309	11,852,606	2,157,703
Charges from Other Departments	738,258	753,103	(14,845)
Depreciation and Amortization	9,723,777	11,355,324	(1,631,547)
Interest on Long-Term Obligations	1,429,200	1,228,889	200,311
Cost of Issuance	15,000	18,387	(3,387)
Loss on Disposition of Capital Assets	-	907,840	(907,840)
TOTAL	\$ 35,108,011	\$ 31,949,096	\$ 3,158,915

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Property and Equipment, Depreciation and Amortization
December 31, 2018
(In Thousands)

	Property and Equipment				Accumulated Depreciation and Amortization				Net Book Value of Assets Property & Equipment
	Balance	Additions	Retirements	Balance	Balance	Additions	Retirements	Balance	
	1/1/18			12/31/18	1/1/18			12/31/18	
CAPITAL ASSETS									
Computer Equipment	\$ 40,241	\$ 1,417	\$ 1,722	\$ 39,936	\$ 34,974	\$ 1,418	\$ 1,451	\$ 34,941	\$ 4,995
Machinery and Equipment	106	-	21	85	93	7	21	79	6
Office Furniture and Fixtures	43	-	-	43	43	-	-	43	-
Building Improvement	78	-	-	78	14	2	-	16	62
Intangible ERP Project	78,106	3,068	652	80,522	-	9,928	16	9,912	70,610
Total Capital Assets	118,574	4,485	2,395	120,664	35,124	11,355	1,488	44,991	75,673
Capital Acquisitions in Progress	1,683	3,258	4,485	456	-	-	-	-	456
TOTAL	\$ 120,257	\$ 7,743	\$ 6,880	\$ 121,120	\$ 35,124	\$ 11,355	\$ 1,488	\$ 44,991	\$ 76,129



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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, 2018 and 2017

	2018	2017
CURRENT ASSETS		
Equity in General Cash Pool	\$ 10,240,666	\$ 17,907,994
Accounts Receivable, Net	16,303	16,425
Prepaid Items	310,057	461,041
Total Current Assets	10,567,026	18,385,460
NON-CURRENT ASSETS		
Advances to Other Funds	5,896,533	226,369
Total Assets	16,463,559	18,611,829
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows Related to Net Pension Liability	25,187	6,031
Deferred Outflows Related to Net OPEB Liability	16,232	-
Total Deferred Outflows of Resources	41,419	6,031
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	16,504,978	18,617,860
CURRENT LIABILITIES		
Accounts Payable	105,174	382,908
Accrued Payroll Liabilities	20,367	22,014
Compensated Absences Payable	22,582	16,655
Claims Payable	12,028,706	14,734,848
Claims Incurred but Not Reported	2,413,522	2,487,310
Total Current Liabilities	14,590,351	17,643,735
NON-CURRENT LIABILITIES		
Compensated Absences Payable	18,011	30,290
Claims Incurred but Not Reported	4,759,566	5,403,038
Net Pension Liability	247,653	109,523
Net OPEB Liability	50,751	-
Total Non-Current Liabilities	5,075,981	5,542,851
Total Liabilities	19,666,332	23,186,586
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Net Pension Liability	6,216	11,311
Deferred Inflows Related to OPEB Liability	18,384	-
Total Deferred Inflows of Resources	24,600	11,311
NET DEFICIT		
Unrestricted	(3,185,954)	(4,580,037)
Total Net Deficit	(3,185,954)	(4,580,037)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET DEFICIT	\$ 16,504,978	\$ 18,617,860

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, 2018 and 2017

	2018	2017
OPERATING REVENUES		
Premium Revenue	\$ 10,852,498	\$ 10,545,716
Other Revenue	1,146	665
Total Operating Revenues	10,853,644	10,546,381
OPERATING EXPENSES		
Personnel Services	424,591	397,978
Pension and OPEB On-behalf and Pension and OPEB Expenses	142,686	118,726
Supplies	1,178	1,753
Services and Charges:		
Insurance Premiums	1,738,214	1,267,871
Claims and Processing Fees Net of Change in Estimated but Not Reported		
Claims of \$717,260 in 2018 and \$2,037,764 in 2017	6,191,662	6,985,460
Professional Services	26,728	19,262
Other	640	239,694
Total Services and Charges	7,957,244	8,512,287
Charges from Other Departments	1,156,804	1,368,697
Total Operating Expenses	9,682,503	10,399,441
Operating Gain (Loss)	1,171,141	146,940
NON-OPERATING REVENUES		
Intergovernmental Revenue- Pension and OPEB On-behalf	5,308	3,923
Investment Income	247,038	382,440
Total Non-Operating Revenues	252,346	386,363
Change in Net Deficit	1,423,487	533,303
Net Deficit, January 1, as Restated	(4,609,441)	(5,113,340)
Deficit, December 31	\$ (3,185,954)	\$ (4,580,037)

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Liability and Workers' Compensation Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2018 and 2017

	2018	2017
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 10,853,766	\$ 10,545,204
Payments to Employees	(432,590)	(367,395)
Payments to Vendors	(11,508,574)	(11,928,705)
Payments for Intefund Services Used	(1,156,804)	(1,368,697)
Net Cash for Operating Activities	(2,244,202)	(3,119,593)
CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Advances to Other Funds	(5,670,164)	85,413
Net Cash from (for) Non-Capital Financing Activities	(5,670,164)	85,413
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	247,038	382,440
Net Cash from Investing Activities	247,038	382,440
Net Decrease in Cash	(7,667,328)	(2,651,740)
Cash, January 1	17,907,994	20,559,734
Cash, December 31	10,240,666	17,907,994
COMPONENTS OF CASH		
Cash in Central Treasury	10,240,666	17,907,994
Cash and Cash Equivalents, December 31	\$ 10,240,666	\$ 17,907,994
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FOR OPERATING ACTIVITIES		
Operating Income	\$ 1,171,141	\$ 146,940
Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities:		
Pension and OPEB Relief- Noncash Expense	5,308	3,923
Adjustments to Reconcile Operating Income (Loss) to Net Cash from (for) Operating Activities:		
Accounts Receivable	122	(1,177)
Prepaid Items	150,984	(148,183)
Deferred Outflows pf Resource Related to Pensions	(19,156)	(6,031)
Deferred Outflows of Resources Related to OPEB	8,346	-
Accounts Payable	(277,734)	1,556
Payroll Liabilities Payable	(1,647)	6,647
Compensated Absences Payable	(6,352)	23,936
Claims Payable	(2,706,142)	(3,268,038)
Claims Incurred but Not Reported	(717,260)	-
Net Pension Liability	138,130	109,523
Net OPEB Liability	(14,185)	-
Deferred Inflows of Resources Related to Pensions	(5,095)	11,311
Deferred Inflows of Resources Related to OPEB	29,338	-
Net Cash for Operating Activities	\$ (2,244,202)	\$ (3,119,593)

MUNICIPALITY OF ANCHORAGE, ALASKA
General Liability and Workers' Compensation Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2018

REVENUES	Estimated	Actual	Variance With Final Budget
Intragovernmental Billings	\$ 11,990,309	10,852,498	\$ (1,137,811)
Intergovernmental Revenue- Pension and OPEB On-behalf	-	7,051	7,051
Investment Income	255,398	247,038	(8,360)
Other Revenue	-	1,146	1,146
TOTAL	\$ 12,245,707	\$ 11,107,733	\$ (1,137,974)

MUNICIPALITY OF ANCHORAGE, ALASKA
General Liability and Workers' Compensation Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2018

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 536,166	\$ 424,591	\$ 111,575
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	7,051	(7,051)
Supplies	4,500	1,178	3,322
Insurance Premiums	2,035,000	1,738,214	296,786
Claims and Processing Fees	7,174,094	6,191,662	982,432
Professional Services	110,000	26,729	83,271
Other Services and Charges	186,000	640	185,360
Charges from Other Departments	1,101,294	1,156,804	(55,510)
TOTAL	\$ 11,147,054	\$ 9,546,869	\$ 1,600,185

MUNICIPALITY OF ANCHORAGE, ALASKA
 Medical and Dental Self Insurance Fund
 Comparative Statements of Net Position
 December 31, 2018 and 2017

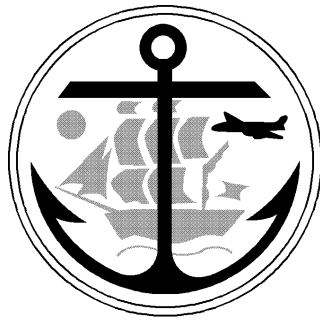
	2018	2017
CURRENT ASSETS		
Equity in General Cash Pool	\$ 14,967,600	\$ 13,074,648
Total Current Assets	<u>14,967,600</u>	<u>13,074,648</u>
NON-CURRENT ASSETS		
Advances to Other Funds	245,528	-
TOTAL ASSETS	<u><u>15,213,128</u></u>	<u><u>13,074,648</u></u>
CURRENT LIABILITIES		
Accounts Payable	306,592	20,288
Accrued Payroll Liabilities	-	682
Compensated Absences Payable	10,972	10,927
Claims Payable	602,139	2,044,461
Claims Incurred but Not Reported	3,034,049	4,118,275
Total Current Liabilities	<u>3,953,752</u>	<u>6,194,633</u>
NON-CURRENT LIABILITIES		
Compensated Absences Payable	-	1,469
Total Non-Current Liabilities	<u>-</u>	<u>1,469</u>
Total Liabilities	<u>3,953,752</u>	<u>6,196,102</u>
NET POSITION		
Unrestricted	11,259,376	6,878,546
Total Net Position	<u>11,259,376</u>	<u>6,878,546</u>
TOTAL LIABILITIES AND NET POSITION	<u><u>\$ 15,213,128</u></u>	<u><u>\$ 13,074,648</u></u>

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, 2018 and 2017

	2018	2017
OPERATING REVENUES		
Premium Revenue	\$ 52,104,422	\$ 50,909,518
Miscellaneous	8,410	27,325
Total Operating Revenues	<u>52,112,832</u>	<u>50,936,843</u>
OPERATING EXPENSES		
Personnel Services	329,955	328,709
Medical and Dental Claims Net of Change in Estimated but Not Reported	44,110,610	41,967,797
Professional Services	977,572	1,222,412
Other Services and Charges	1,445,799	1,286,892
Charges from Other Departments	33,080	3,095
Total Operating Expenses	<u>46,897,016</u>	<u>44,808,905</u>
Operating Income	5,215,816	6,127,938
NON-OPERATING REVENUES		
Investment Income	165,014	221,812
Total Non-Operating Revenues	<u>165,014</u>	<u>221,812</u>
TRANSFERS		
Transfers to Other Funds	(1,000,000)	-
Change in Net Position	4,380,830	6,349,750
Net Position, January 1	6,878,546	528,796
Net Position, December 31	<u><u>\$ 11,259,376</u></u>	<u><u>\$ 6,878,546</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Medical and Dental Self Insurance Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 52,112,832	\$ 50,935,072
Payments to Employees	(332,061)	(320,826)
Payments to Vendors	(48,774,225)	(46,683,307)
Payments for Interfund Services Used	(33,080)	(3,095)
Net Cash from Operating Activities	<u>2,973,466</u>	<u>3,927,844</u>
CASH FLOWS (FOR) NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Advance to Other Funds	(245,528)	-
Transfers to Other Funds	(1,000,000)	-
Net Cash (for) Non-Capital and Related Financing Activities	<u>(1,245,528)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	165,014	221,812
Net Cash from Investing Activities	<u>165,014</u>	<u>221,812</u>
Net Increase in Cash	1,892,952	4,149,656
Cash, January 1	13,074,648	8,924,992
Cash, December 31	<u>14,967,600</u>	<u>13,074,648</u>
COMPONENTS OF CASH		
Cash in Central Treasury	14,967,600	13,074,648
Cash and Cash Equivalents, December 31	<u>\$ 14,967,600</u>	<u>\$ 13,074,648</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES		
Operating Income	\$ 5,215,816	\$ 6,127,938
Adjustments to Reconcile Operating Income to Net Cash from (for) Operating Activities:		
Accounts Payable	286,304	15,820
Accrued Payroll Liabilities	(682)	(622)
Compensated Absences Payable	(1,424)	8,505
Claims Payable	(1,442,322)	(2,222,026)
Unearned Revenue	-	(1,771)
Claims Incurred but not Reported	(1,084,226)	-
Net Cash from Operating Activities	<u>\$ 2,973,466</u>	<u>\$ 3,927,844</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)	Excise on Fuel Products (4)	E911 Surcharge (2)	Penalties and Interest	Other (1)	Total
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
2018	547,444,764	10,255,498	11,553,210	19,995,191	3,057,876	11,672,010	7,906,670	2,955,878	6,986,441	621,827,538

(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.

(4) Excise on Fuel Products Revenue created in 2018.

Source: Municipality of Anchorage, Finance Department.

MUNICIPALITY OF ANCHORAGE, ALASKA
SUMMARY DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2018

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
2019	\$ 3,631,208	\$ 6,953,417	\$ 46,049,135	\$ 5,984,750	\$ 6,557,250
2020	3,478,137	6,525,051	43,316,098	5,980,655	6,630,650
2021	3,442,780	6,479,767	40,042,198	5,981,900	6,707,200
2022	3,430,494	6,490,490	40,050,241	5,979,537	6,790,700
2023	3,441,042	6,501,009	40,027,975	5,979,742	6,878,200
2024	2,682,063	4,739,653	35,001,251	5,976,475	6,953,950
2025	2,311,275	3,996,023	31,997,072	5,979,004	7,032,950
2026	2,123,078	3,989,898	24,924,119	5,974,321	7,119,450
2027	2,118,381	3,976,091	24,876,522	5,976,459	7,287,450
2028	1,801,702	3,322,716	21,265,139	5,925,932	7,282,200
2029	1,470,980	2,650,817	17,562,271	5,423,089	7,286,450
2030	1,465,307	2,642,002	17,502,498	5,420,947	7,279,200
2031	1,063,357	2,206,266	14,379,797	5,418,071	7,280,450
2032	941,636	2,174,665	12,482,061	5,416,272	7,284,200
2033	863,013	1,959,997	10,845,351	-	7,284,700
2034	862,359	1,958,477	10,841,812	-	7,283,050
2035	758,969	1,798,619	7,952,011	-	6,984,200
2036	567,588	1,155,882	5,006,130	-	6,985,400
2037	567,470	908,941	3,283,440	-	6,987,000
2038	567,319	908,702	3,282,577	-	6,983,600
2039	-	-	-	-	-
2040	-	-	-	-	-
2041	-	-	-	-	-
2042	-	-	-	-	-
2043	-	-	-	-	-
2044	-	-	-	-	-
2045	-	-	-	-	-
2046	-	-	-	-	-
2047	-	-	-	-	-
TOTAL	\$ 37,588,158	\$ 71,338,483	\$ 450,687,697	\$ 81,417,150	\$ 140,878,250

MUNICIPALITY OF ANCHORAGE, ALASKA
SUMMARY DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2018

Year	Internal Service Funds Notes & Contracts	Enterprise Funds Bonds, Loans Contracts	Total Primary Government	Anchorage School District Bonds	Total Reporting Entity
2019	\$ 11,947,075	\$ 51,164,118	\$ 132,286,953	\$ 79,455,487	\$ 211,742,440
2020	10,780,241	57,346,572	134,057,403	75,118,442	209,175,845
2021	9,631,316	87,339,633	159,624,794	75,057,694	234,682,488
2022	8,985,279	55,695,093	127,421,833	60,865,389	188,287,222
2023	7,969,811	55,494,936	126,292,715	60,291,846	186,584,561
2024	5,427,128	54,671,698	115,452,219	49,621,761	165,073,980
2025	2,299,139	54,470,429	108,085,892	40,107,847	148,193,739
2026	375,536	54,245,444	98,751,845	30,067,271	128,819,116
2027	-	53,712,497	97,947,399	30,040,485	127,987,884
2028	-	51,183,134	90,780,823	26,606,774	117,387,597
2029	-	48,623,383	83,016,990	21,572,562	104,589,552
2030	-	46,620,805	80,930,758	19,665,390	100,596,148
2031	-	44,119,960	74,467,900	18,239,963	92,707,863
2032	-	43,484,642	71,783,476	18,238,750	90,022,226
2033	-	42,844,051	63,797,112	18,235,050	82,032,162
2034	-	43,195,263	64,140,961	17,235,580	81,376,541
2035	-	41,336,427	58,830,226	14,252,550	73,082,776
2036	-	41,021,753	54,736,752	9,590,375	64,327,127
2037	-	39,915,004	51,661,855	4,222,250	55,884,105
2038	-	26,713,207	38,455,405	2,696,400	41,151,805
2039	-	26,288,901	26,288,901	2,692,800	28,981,701
2040	-	13,561,500	13,561,500	-	13,561,500
2041	-	13,572,750	13,572,750	-	13,572,750
2042	-	13,571,875	13,571,875	-	13,571,875
2043	-	13,570,875	13,570,875	-	13,570,875
2044	-	13,574,850	13,574,850	-	13,574,850
2045	-	1,987,625	1,987,625	-	1,987,625
2046	-	1,950,250	1,950,250	-	1,950,250
2047	-	1,947,497	1,947,497	-	1,947,497
TOTAL	<u>\$ 57,415,525</u>	<u>\$ 1,093,224,171</u>	<u>\$ 1,932,549,435</u>	<u>\$ 673,874,666</u>	<u>\$ 2,606,424,101</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
AREAWIDE GENERAL OBLIGATION BONDS
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2018

Year	Principal	Interest	Total
2019	\$ 2,218,366	\$ 1,412,842	\$ 3,631,208
2020	2,262,148	1,215,989	3,478,137
2021	2,332,800	1,109,980	3,442,780
2022	2,431,405	999,089	3,430,494
2023	2,558,196	882,846	3,441,042
2024	1,923,635	758,428	2,682,063
2025	1,652,682	658,593	2,311,275
2026	1,545,218	577,860	2,123,078
2027	1,617,616	500,765	2,118,381
2028	1,382,284	419,418	1,801,702
2029	1,114,323	356,657	1,470,980
2030	1,167,056	298,251	1,465,307
2031	814,836	248,521	1,063,357
2032	730,338	211,298	941,636
2033	688,304	174,709	863,013
2034	720,928	141,431	862,359
2035	651,814	107,155	758,969
2036	491,186	76,402	567,588
2037	515,627	51,843	567,470
2038	541,259	26,060	567,319
TOTAL	<u>\$ 27,360,021</u>	<u>\$ 10,228,137</u>	<u>\$ 37,588,158</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 FIRE, POLICE, ECONOMIC & COMMUNITY DEVELOPMENT GENERAL OBLIGATION BONDS
 DEBT SERVICE REQUIREMENTS TO MATURITY
 December 31, 2018

Year	FIRE		POLICE		ECONOMIC & COMMUNITY DEVELOPMENT		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2019	\$ 2,278,487	\$ 1,281,073	\$ 145,823	\$ 213,326	\$ 1,865,629	\$ 1,169,079	\$ 6,953,417
2020	2,185,173	1,088,868	229,156	183,351	1,813,741	1,024,762	6,525,051
2021	2,444,398	983,759	253,933	176,668	1,684,237	936,771	6,479,767
2022	2,572,260	867,872	264,258	163,442	1,759,222	863,436	6,490,490
2023	2,701,542	743,296	275,178	149,264	1,851,151	780,577	6,501,009
2024	1,629,601	609,737	291,268	135,476	1,382,113	691,459	4,739,653
2025	1,278,574	517,824	153,400	118,734	1,304,959	622,532	3,996,023
2026	1,336,806	455,541	159,480	110,808	1,367,073	560,190	3,989,898
2027	1,399,990	388,444	165,799	102,197	1,429,352	490,311	3,976,091
2028	1,096,587	317,857	166,680	93,361	1,229,307	418,923	3,322,716
2029	764,838	267,179	169,741	90,116	998,215	360,727	2,650,817
2030	799,485	226,985	176,456	81,829	1,046,517	310,730	2,642,002
2031	627,542	191,184	183,258	73,272	865,921	265,089	2,206,266
2032	646,283	160,166	172,564	64,165	909,108	222,379	2,174,665
2033	521,203	127,795	184,442	56,196	894,158	176,202	1,959,997
2034	546,069	102,503	191,118	47,067	939,353	132,367	1,958,477
2035	571,198	77,651	203,806	37,774	819,213	88,978	1,798,619
2036	331,990	51,640	211,695	28,179	478,070	54,308	1,155,882
2037	348,509	35,040	174,990	17,594	302,404	30,405	908,941
2038	365,833	17,615	183,688	8,845	317,437	15,285	908,702
TOTAL	\$ 24,446,367	\$ 8,512,027	\$ 3,956,734	\$ 1,951,665	\$ 23,257,182	\$ 9,214,508	\$ 71,338,483

MUNICIPALITY OF ANCHORAGE, ALASKA
ROADS AND DRAINAGE GENERAL OBLIGATION BONDS
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2018

Year	Principal	Interest	Total
2019	\$ 29,656,695	\$ 16,392,440	\$ 46,049,135
2020	28,854,782	14,461,316	43,316,098
2021	26,974,631	13,067,568	40,042,198
2022	28,202,855	11,847,386	40,050,241
2023	29,533,932	10,494,043	40,027,975
2024	25,938,383	9,062,868	35,001,251
2025	24,140,384	7,856,688	31,997,072
2026	18,241,423	6,682,696	24,924,119
2027	19,102,245	5,774,277	24,876,522
2028	16,450,142	4,814,997	21,265,139
2029	13,512,883	4,049,389	17,562,271
2030	14,125,486	3,377,012	17,502,498
2031	11,613,443	2,766,354	14,379,797
2032	10,241,707	2,240,354	12,482,061
2033	9,116,892	1,728,459	10,845,351
2034	9,562,532	1,279,280	10,841,812
2035	7,123,971	828,040	7,952,011
2036	4,482,058	524,071	5,006,130
2037	2,983,472	299,968	3,283,440
2038	3,131,783	150,795	3,282,577
TOTAL	<u>\$ 332,989,696</u>	<u>\$ 117,698,001</u>	<u>\$ 450,687,697</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 THE ALASKA CENTER FOR PERFORMING ARTS ROOF LOAN
 DEBT SERVICE REQUIREMENTS TO MATURITY
 December 31, 2018

Year	Principal	Interest	Total
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>\$ 3,240,000</u>	<u>\$ 1,540,750</u>	<u>\$ 4,780,750</u>

INTERNAL SERVICE FUND
INFORMATION TECHNOLOGY
MASTER LEASE AGREEMENT
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2018

Year	Principal	Interest	Total
2019	\$ 10,563,254	\$ 1,383,821	\$ 11,947,075
2020	9,590,080	1,190,161	10,780,241
2021	8,715,185	916,131	9,631,316
2022	8,326,755	658,524	8,985,279
2023	7,563,243	406,568	7,969,811
2024	5,236,207	190,921	5,427,128
2025	2,242,975	56,164	2,299,139
2026	371,882	3,654	375,536
TOTAL	<u>\$ 52,609,581</u>	<u>\$ 4,805,944</u>	<u>\$ 57,415,525</u>

GENERAL FUND
LIBRARY
MASTER LEASE AGREEMENT
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2018

Year	Principal	Interest	Total
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>\$ 376,567</u>	<u>\$ 54,146</u>	<u>\$ 430,713</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
SUMMARY OF ENTERPRISE FUNDS
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2018

Year	Electric Utility Bonds	Water Utility Bonds & Contracts	Wastewater Utility Bonds & Contracts	Solid Waste Bonds & Contracts	Total
2019	\$ 24,680,747	\$ 11,990,789	\$ 12,814,431	\$ 1,678,151	\$ 51,164,118
2020	24,678,147	17,478,832	13,533,741	1,655,852	57,346,572
2021	24,678,347	34,803,967	26,671,789	1,185,530	87,339,633
2022	24,677,897	16,595,005	13,252,241	1,169,950	55,695,093
2023	24,679,897	16,512,036	13,148,631	1,154,372	55,494,936
2024	24,677,772	15,809,135	13,045,998	1,138,793	54,671,698
2025	24,641,283	15,763,034	12,942,898	1,123,214	54,470,429
2026	24,576,923	15,727,470	12,833,415	1,107,636	54,245,444
2027	24,512,909	15,671,685	12,713,448	814,455	53,712,497
2028	24,378,923	15,135,942	11,126,566	541,703	51,183,134
2029	24,246,156	14,192,013	9,651,006	534,208	48,623,383
2030	24,102,973	12,919,321	9,071,797	526,714	46,620,805
2031	23,954,027	11,411,635	8,408,583	345,715	44,119,960
2032	23,795,579	11,168,828	8,179,413	340,822	43,484,642
2033	23,631,223	10,931,468	7,945,431	335,929	42,844,051
2034	23,459,226	10,814,138	8,590,862	331,037	43,195,263
2035	23,277,854	10,802,798	7,255,775	-	41,336,427
2036	23,095,452	10,698,331	7,227,970	-	41,021,753
2037	22,899,706	10,246,960	6,768,338	-	39,915,004
2038	22,693,885	2,083,619	1,935,703	-	26,713,207
2039	22,486,003	1,868,459	1,934,439	-	26,288,901
2040	11,583,500	1,060,750	917,250	-	13,561,500
2041	11,586,500	1,066,375	919,875	-	13,572,750
2042	11,586,000	1,065,125	920,750	-	13,571,875
2043	11,584,000	1,067,000	919,875	-	13,570,875
2044	11,585,600	1,072,000	917,250	-	13,574,850
2045	-	1,069,875	917,750	-	1,987,625
2046	-	1,029,125	921,125	-	1,950,250
2047	-	1,030,125	917,372	-	1,947,497
TOTAL	\$ 561,750,528	\$ 291,085,840	\$ 224,565,225	\$ 13,984,081	\$ 1,093,224,171

MUNICIPALITY OF ANCHORAGE, ALASKA
ELECTRIC UTILITY
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2018

REVENUE BONDS

Year	Principal	Interest	Total
2019	\$ 7,730,000	\$ 16,950,747	\$ 24,680,747
2020	8,075,000	16,603,147	24,678,147
2021	8,410,000	16,268,347	24,678,347
2022	8,760,000	15,917,897	24,677,897
2023	9,200,000	15,479,897	24,679,897
2024	9,635,000	15,042,772	24,677,772
2025	10,095,000	14,546,283	24,641,283
2026	10,570,000	14,006,923	24,576,923
2027	11,070,000	13,442,909	24,512,909
2028	11,575,000	12,803,923	24,378,923
2029	12,110,000	12,136,156	24,246,156
2030	12,665,000	11,437,973	24,102,973
2031	13,260,000	10,694,027	23,954,027
2032	13,880,000	9,915,579	23,795,579
2033	14,530,000	9,101,223	23,631,223
2034	15,210,000	8,249,226	23,459,226
2035	15,920,000	7,357,854	23,277,854
2036	16,670,000	6,425,452	23,095,452
2037	17,450,000	5,449,706	22,899,706
2038	18,265,000	4,428,885	22,693,885
2039	19,125,000	3,361,003	22,486,003
2040	9,340,000	2,243,500	11,583,500
2041	9,810,000	1,776,500	11,586,500
2042	10,300,000	1,286,000	11,586,000
2043	10,710,000	874,000	11,584,000
2044	11,140,000	445,600	11,585,600
TOTAL	<u>\$ 315,505,000</u>	<u>\$ 246,245,528</u>	<u>\$ 561,750,528</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
WATER UTILITY
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2018

Year	REVENUE BONDS		LONG-TERM CONTRACTS		Total
	Principal	Interest	Principal	Interest	
2019	\$ 4,080,000	\$ 4,583,294	\$ 6,395,185	\$ 1,515,604	\$ 11,990,789
2020	4,135,000	4,513,529	7,638,791	1,121,747	17,478,832
2021	4,240,000	4,427,503	25,029,080	1,021,358	34,803,967
2022	4,350,000	4,328,240	6,900,148	917,354	16,595,005
2023	4,455,000	4,220,466	6,904,141	824,655	16,512,036
2024	4,085,000	4,087,375	6,771,773	731,896	15,809,135
2025	4,260,000	3,928,750	6,775,886	639,773	15,763,034
2026	4,705,000	3,754,625	6,544,782	548,938	15,727,470
2027	4,910,000	3,564,250	6,545,491	461,569	15,671,685
2028	4,845,000	3,345,375	6,357,377	369,315	15,135,942
2029	5,085,000	3,097,125	5,472,006	289,632	14,192,013
2030	5,350,000	2,836,250	4,253,840	218,356	12,919,321
2031	5,625,000	2,561,875	2,785,034	165,351	11,411,635
2032	5,910,000	2,273,500	2,562,574	134,379	11,168,828
2033	6,215,000	1,970,375	2,336,224	106,744	10,931,468
2034	6,535,000	1,651,625	2,226,260	82,503	10,814,138
2035	6,865,000	1,316,625	2,226,260	59,913	10,802,798
2036	7,220,000	964,500	2,124,384	37,322	10,698,331
2037	7,590,000	594,250	1,676,200	16,260	10,246,960
2038	640,000	388,500	847,449	1,920	2,083,619
2039	670,000	355,750	809,948	11	1,868,459
2040	705,000	321,375	-	-	1,060,750
2041	745,000	285,125	-	-	1,066,375
2042	780,000	247,000	-	-	1,065,125
2043	820,000	207,000	-	-	1,067,000
2044	865,000	164,875	-	-	1,072,000
2045	905,000	120,625	-	-	1,069,875
4046	955,000	74,125	-	-	1,029,125
2047	1,005,000	25,125	-	-	1,030,125
TOTAL	<u>\$ 108,550,000</u>	<u>\$ 60,209,032</u>	<u>\$ 113,182,833</u>	<u>\$ 9,264,600</u>	<u>\$ 291,085,840</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
WASTEWATER UTILITY
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2018

Year	REVENUE BONDS		LONG-TERM CONTRACTS		Total
	Principal	Interest	Principal	Interest	
2019	\$ 2,840,000	\$ 3,588,582	\$ 5,170,893	\$ 1,214,956	\$ 12,814,431
2020	2,870,000	3,510,582	6,326,403	826,756	13,533,741
2021	2,910,000	3,422,432	19,594,262	745,095	26,671,789
2022	3,280,000	3,319,682	5,988,998	663,561	13,252,241
2023	3,625,000	3,199,057	5,737,613	586,961	13,148,631
2024	3,970,000	3,061,182	5,500,684	514,132	13,045,998
2025	4,080,000	2,911,932	5,506,109	444,857	12,942,898
2026	4,440,000	2,750,932	5,266,983	375,500	12,833,415
2027	4,690,000	2,574,682	5,139,036	309,730	12,713,448
2028	3,350,000	2,397,500	5,133,186	245,880	11,126,566
2029	3,520,000	2,225,750	3,723,139	182,117	9,651,006
2030	3,705,000	2,045,125	3,182,167	139,505	9,071,797
2031	3,895,000	1,855,125	2,553,450	105,008	8,408,583
2032	4,090,000	1,655,500	2,353,972	79,941	8,179,413
2033	4,305,000	1,445,625	2,136,940	57,866	7,945,431
2034	4,525,000	2,001,875	2,024,940	39,047	8,590,862
2035	4,755,000	992,875	1,485,992	21,908	7,255,775
2036	4,995,000	749,125	1,470,992	12,853	7,227,970
2037	5,255,000	492,875	1,016,440	4,023	6,768,338
2038	570,000	347,250	1,016,440	2,013	1,935,703
2039	600,000	318,000	1,016,439	-	1,934,439
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	22,372	-	-	917,372
TOTAL	\$ 82,330,000	\$ 46,156,935	\$ 91,345,078	\$ 6,571,709	\$ 226,403,722

MUNICIPALITY OF ANCHORAGE, ALASKA
SOLID WASTE SERVICES
DEBT SERVICE REQUIREMENTS TO MATURITY
LONG-TERM CONTRACTS
December 31, 2018

Year	Principal	Interest	Total
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	69,047	1,107,636
2027	760,986	53,469	814,455
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>\$ 12,769,276</u>	<u>\$ 1,214,805</u>	<u>\$ 13,984,081</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
CIVICVentures
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2018

REVENUE BONDS

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	\$ 87,985,000	\$ 48,112,500	\$ 136,097,500

MUNICIPALITY OF ANCHORAGE, ALASKA
 ANCHORAGE SCHOOL DISTRICT
 DEBT SERVICE REQUIREMENTS TO MATURITY
 December 31, 2018

GENERAL OBLIGATION BONDS

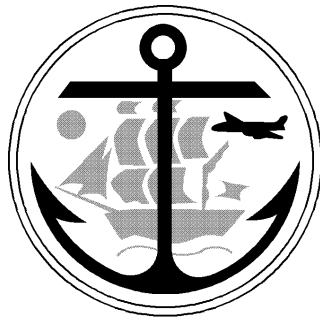
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 55,080,000	\$ 24,375,487	\$ 79,455,487
2020	54,640,000	20,478,442	75,118,442
2021	57,325,000	17,732,694	75,057,694
2022	45,660,000	15,205,389	60,865,389
2023	47,235,000	13,056,846	60,291,846
2024	38,430,000	11,191,761	49,621,761
2025	30,460,000	9,647,847	40,107,847
2026	21,660,000	8,407,271	30,067,271
2027	22,740,000	7,300,485	30,040,485
2028	20,370,000	6,236,774	26,606,774
2029	16,220,000	5,352,562	21,572,562
2030	15,055,000	4,610,390	19,665,390
2031	14,360,000	3,879,963	18,239,963
2032	15,050,000	3,188,750	18,238,750
2033	15,785,000	2,450,050	18,235,050
2034	15,540,000	1,695,580	17,235,580
2035	13,225,000	1,027,550	14,252,550
2036	9,045,000	545,375	9,590,375
2037	3,940,000	282,250	4,222,250
2038	2,540,000	156,400	2,696,400
2039	2,640,000	52,800	2,692,800
TOTAL	\$ 517,000,000	\$ 156,874,666	\$ 673,874,666

MUNICIPALITY OF ANCHORAGE, ALASKA
 CERTIFICATES OF PARTICIPATION, 2017 SERIES A
 DEBT SERVICE REQUIREMENTS TO MATURITY
 December 31, 2018

Year	Principal	Interest	Total
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>

MUNICIPALITY OF ANCHORAGE, ALASKA
 CERTIFICATES OF PARTICIPATION, 2018 SERIES A
 DEBT SERVICE REQUIREMENTS TO MATURITY
 December 31, 2018

Year	Principal	Interest	Total
2019	\$ 297,078	\$ 200,285	\$ 497,363
2020	313,001	187,757	500,758
2021	329,778	170,980	500,758
2022	347,454	153,304	500,758
2023	366,077	134,680	500,757
2024	385,699	115,058	500,757
2025	406,373	94,385	500,758
2026	428,154	72,603	500,757
2027	451,103	49,654	500,757
2028	475,283	25,476	500,759
TOTAL	<u>\$ 3,800,000</u>	<u>\$ 1,204,182</u>	<u>\$ 5,004,182</u>



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