



MUNICIPALITY OF ANCHORAGE, ALASKA  
DETAIL STATEMENTS AND SCHEDULES

*For the fiscal year ended  
December 31, 2019*





# **MUNICIPALITY OF ANCHORAGE, ALASKA**



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

**For the Fiscal Year Ended December 31, 2019**

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**Mayor**

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# MUNICIPALITY OF ANCHORAGE, ALASKA

## DETAIL STATEMENTS AND SCHEDULES

DECEMBER 31, 2019

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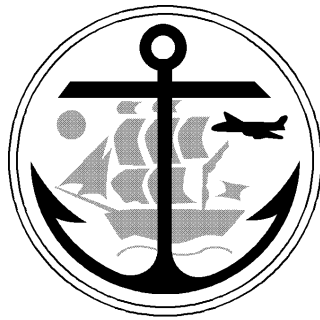
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MUNICIPALITY OF ANCHORAGE, ALASKA  
General Fund  
Combining Balance Sheets  
December 31, 2019  
(With summarized financial information at December 31, 2018)

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
<b>ASSETS</b>						
Cash	\$ 7,670	\$ -	\$ -	\$ -	\$ -	\$ -
Equity in General Cash Pool	65,681,331	-	1,996,361	451,276	1,183,384	117,921
Investments	3,387,875	-	-	-	-	-
Accrued Interest	829,748	-	-	-	-	-
Taxes Receivable:						
Delinquent Taxes	3,561,449	7,590	50,388	8,710	49,996	32,285
Tax Liens	235,208	-	-	-	-	-
Penalties and Interest	1,631,671	-	3,818	296	3,667	22,146
Less: Allowance for Uncollectibles	(63,235)	(4)	(335)	(16)	(320)	(1,774)
Total Net Taxes Receivable	5,365,093	7,586	53,871	8,990	53,343	52,657
Accounts Receivable	13,613,440	-	-	-	30,300	-
Less: Allowance for Uncollectibles	(4,684,262)	-	-	-	-	-
Total Net Accounts Receivable	8,929,178	-	-	-	30,300	-
Special Assessments Receivable:						
Current	13,302	1,385	-	-	-	-
Delinquent	-	-	-	-	-	-
Unbilled	146,251	5,797	-	-	-	-
Total Special Assessments Receivable	159,553	7,182	-	-	-	-
Intergovernmental Receivables	730,939	-	2,293	659	3,293	-
Due from Component Units:						
Anchorage School District	-	-	-	-	-	-
Due from Other Funds and Sub-Funds:						
Former City Service Area Fund	1,174	-	-	-	-	-
Building Safety Fund	9,265,183	-	-	-	-	-
Federal Grants Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	89,910	-	-	-	-	-
Solid Waste Services Fund	-	-	-	-	-	-
Merrill Field Airport Fund	-	-	-	-	-	-
Merrill Field Airport Capital Projects Fund	-	-	-	-	-	-
Information Technology Fund	18,474,259	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	2,141	-	-	-	-	-
E911 Surcharge Fund	780,629	-	-	-	-	-
MOA Trust Fund	210,534	-	-	-	-	-
Other Restricted Resources Fund	158,611	-	-	-	-	-
Total Due from Other Funds and Sub-Funds	28,982,441	-	-	-	-	-
Inventories, at Cost	1,222,614	-	-	-	-	-
Prepaid Items and Deposits	32,450	-	-	-	-	-
Assets Held for Resale	4,888,761	-	-	-	-	-
Advances to Disaster Recovery Fund	9,216,946	-	-	-	-	-
Advances to Areawide Capital Projects Fund	606,436	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 130,041,035</b>	<b>\$ 14,768</b>	<b>\$ 2,052,525</b>	<b>\$ 460,925</b>	<b>\$ 1,270,320</b>	<b>\$ 170,578</b>
<b>LIABILITIES</b>						
Accounts Payable	\$ 4,088,043	\$ -	\$ -	\$ 16,601	\$ 120,833	\$ -
Accrued Payroll Liabilities	3,840,878	-	-	-	-	-
Due to Areawide	-	1,174	-	-	-	-
Due to Anchorage School District	82,950,062	-	-	-	-	-
Unearned Revenue and Deposits	948,133	-	-	-	-	-
Advances from Other Funds	5,986,555	-	-	-	-	-
Total Liabilities	97,813,671	1,174	-	16,601	120,833	-
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable Revenues- Property Taxes	3,690,413	7,586	38,844	8,678	37,114	52,657
Unavailable Revenues- Special Assessments	151,418	7,182	-	-	-	-
Unavailable Revenues- Risk Management Claims	214,581	-	-	-	-	-
Unavailable Revenues - Build American Bonds Interest	55,086	-	-	-	-	-
Time Restricted Health Permit Receipts	558,601	-	-	-	-	-
Total Deferred Inflows of Resources	4,670,099	14,768	38,844	8,678	37,114	52,657
<b>FUND BALANCE</b>						
Nonspendable	15,967,207	-	-	-	-	-
Restricted	3,387,875	-	-	-	-	-
Committed	8,202,183	-	97,438	20,535	243,979	-
Unassigned	-	(1,174)	1,916,243	415,111	868,394	117,921
Total Fund Balance (Deficit)	27,557,265	(1,174)	2,013,681	435,646	1,112,373	117,921
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)</b>	<b>\$ 130,041,035</b>	<b>\$ 14,768</b>	<b>\$ 2,052,525</b>	<b>\$ 460,925</b>	<b>\$ 1,270,320</b>	<b>\$ 170,578</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 General Fund  
 Combining Balance Sheets  
 December 31, 2019  
 (With summarized financial information at December 31, 2018)

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
<b>ASSETS</b>						
Cash	\$ 300	\$ -	\$ -	\$ 750	\$ -	\$ 950
Equity in General Cash Pool	10,452,793	12,035,094	7,414,544	13,965,989	13,348	3,594,055
Investments	-	-	-	-	-	-
Accrued Interest	36,339	56,410	-	56,420	-	32,748
Taxes Receivable:						
Delinquent Taxes	1,728,906	1,673,626	254,643	2,574,119	722	418,609
Tax Liens	-	-	-	-	-	-
Penalties and Interest	-	-	7,813	-	-	-
Less: Allowance for Uncollectibles	(16,629)	(17,210)	(949)	(23,320)	(1)	(4,227)
Total Net Taxes Receivable	1,712,277	1,656,416	261,507	2,550,799	721	414,382
Accounts Receivable	173,725	507,482	3,034	394,151	-	332,640
Less: Allowance for Uncollectibles	(67,781)	(36,810)	-	(190,784)	-	(10,852)
Total Net Accounts Receivable	105,944	470,672	3,034	203,367	-	321,788
Special Assessments Receivable:						
Current	-	109,400	-	-	-	-
Delinquent	-	10,544	-	-	-	-
Unbilled	-	2,600,713	-	-	-	-
Total Special Assessments Receivable	-	2,720,657	-	-	-	-
Intergovernmental Receivables	126,594	167,928	16,338	167,587	-	43,607
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	-	-	-	-	-	-
Merrill Field Airport Fund	-	-	-	-	-	-
Merrill Field Airport Capital Projects Fund	-	-	-	-	-	-
Information Technology Fund	-	-	-	-	-	-
Police and Fire Retiree Medical Liability 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	-	-	-	400	-	-
Assets Held for Resale	-	-	-	-	-	-
Advances to Disaster Recovery Fund	-	-	-	-	-	-
Advances to Areawide Capital Projects Fund	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 12,434,247</b>	<b>\$ 17,107,177</b>	<b>\$ 7,695,423</b>	<b>\$ 16,945,312</b>	<b>\$ 14,069</b>	<b>\$ 4,407,530</b>
<b>LIABILITIES</b>						
Accounts Payable	\$ 204,494	\$ 716,205	\$ 395,419	\$ 1,122,354	\$ -	\$ 736,322
Accrued Payroll Liabilities	4,381,338	552,031	14,494	3,104,301	-	234,769
Due to Areawide	-	-	-	-	-	-
Due to Anchorage School District	-	-	-	-	-	-
Unearned Revenue and Deposits	-	-	-	472,911	-	-
Advances from Other Funds	-	-	-	-	-	-
Total Liabilities	4,585,832	1,268,236	409,913	4,699,566	-	971,091
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable Revenues- Property Taxes	1,247,696	1,185,153	205,944	1,835,637	721	291,995
Unavailable Revenues- Special Assessments	-	2,600,713	-	-	-	-
Unavailable Revenues- Risk Management Claims	-	-	-	-	-	-
Unavailable Revenues - Build American Bonds Interest	28,808	590,997	-	-	-	30,511
Time Restricted Health Permit Receipts	-	-	-	-	-	-
Total Deferred Inflows of Resources	1,276,504	4,376,863	205,944	1,835,637	721	322,506
<b>FUND BALANCE</b>						
Nonspendable	-	-	-	400	-	-
Restricted	-	-	-	-	-	-
Committed	6,571,911	7,313,054	525,216	10,409,709	1,561	2,194,849
Unassigned	-	4,149,024	6,554,350	-	11,787	919,084
Total Fund Balance (Deficit)	6,571,911	11,462,078	7,079,566	10,410,109	13,348	3,113,933
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)</b>	<b>\$ 12,434,247</b>	<b>\$ 17,107,177</b>	<b>\$ 7,695,423</b>	<b>\$ 16,945,312</b>	<b>\$ 14,069</b>	<b>\$ 4,407,530</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
General Fund  
Combining Balance Sheets  
December 31, 2019  
(With summarized financial information at December 31, 2018)

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	Fund Balance Classification Adjustment 2019	Total 2019	Total 2018
<b>ASSETS</b>							
Cash	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ 10,670	\$ 10,670
Equity in General Cash Pool	4,518,951	-	2,545,248	261,452	-	124,231,747	128,120,346
Investments	-	-	-	-	-	3,387,875	2,690,724
Accrued Interest	-	-	-	-	-	1,011,665	1,086,074
Taxes Receivable:							
Delinquent Taxes	101,484	2,017	-	-	-	10,464,544	10,949,555
Tax Liens	-	-	-	-	-	235,208	261,598
Penalties and Interest	6,944	4,078	-	-	-	1,680,433	1,716,482
Less: Allowance for Uncollectibles	(654)	(143)	-	-	-	(128,817)	(158,682)
Total Net Taxes Receivable	107,774	5,952	-	-	-	12,251,368	12,768,953
Accounts Receivable	34,962	128,600	43,050	-	-	15,261,384	16,121,803
Less: Allowance for Uncollectibles	-	(5,733)	-	-	-	(4,996,222)	(4,749,457)
Total Net Accounts Receivable	34,962	122,867	43,050	-	-	10,265,162	11,372,346
Special Assessments Receivable:							
Current	-	-	-	-	-	124,087	108,996
Delinquent	-	-	-	-	-	10,544	9,863
Unbilled	-	-	-	-	-	2,752,761	2,758,936
Total Special Assessments Receivable	-	-	-	-	-	2,887,392	2,877,795
Intergovernmental Receivables	-	-	-	-	-	1,259,238	7,204,070
Due from Component Units:							
Anchorage School District	-	-	4,412	-	-	4,412	1,676
Due from Other Funds and Sub-Funds:							
Former City Service Area Fund	-	-	-	-	-	1,174	1,174
Building Safety Fund	-	-	-	-	-	9,265,183	6,653,702
Federal Grants Fund	-	-	-	-	-	-	3,080,111
Areawide Capital Projects Fund	-	-	-	-	-	89,910	89,911
Solid Waste Services Fund	-	-	-	-	-	-	141,656
Merrill Field Airport Fund	-	-	-	-	-	-	3,823,576
Merrill Field Airport Capital Projects Fund	-	-	-	-	-	-	67,116
Information Technology Fund	-	-	-	-	-	18,474,259	13,678,984
Police and Fire Retiree Medical Liability Fund	-	-	-	-	-	2,141	-
E911 Surcharge Fund	-	-	-	-	-	780,629	770,174
MOA Trust Fund	-	-	-	-	-	210,534	38,294
Other Restricted Resources Fund	-	-	-	-	-	158,611	115,942
Total Due from Other Funds and Sub-Funds	-	-	-	-	-	28,982,441	28,460,640
Inventories, at Cost	-	-	-	-	-	1,222,614	1,258,993
Prepaid Items and Deposits	-	-	-	-	-	32,850	458,100
Assets Held for Resale	-	-	-	-	-	4,888,761	-
Advances to Disaster Recovery Fund	-	-	-	-	-	9,216,946	2,316,239
Advances to Areawide Capital Projects Fund	-	-	-	-	-	606,436	696,346
<b>TOTAL ASSETS</b>	<b>\$ 4,662,187</b>	<b>\$ 129,319</b>	<b>\$ 2,592,710</b>	<b>\$ 261,452</b>	<b>\$ -</b>	<b>\$ 200,259,577</b>	<b>\$ 199,322,972</b>
<b>LIABILITIES</b>							
Accounts Payable	\$ 89,670	\$ 8,425	\$ 299,573	\$ 5,858	\$ -	\$ 7,803,797	\$ 9,781,525
Accrued Payroll Liabilities	46,002	208,759	27,192	3,041	-	12,412,805	11,182,243
Due to Areawide	-	9,265,183	-	-	-	9,266,357	6,654,876
Due to Anchorage School District	-	-	-	-	-	82,950,062	81,971,730
Unearned Revenue and Deposits	850	221,000	345,286	-	-	1,988,180	3,114,341
Advances from Other Funds	-	-	-	-	-	5,986,555	5,996,489
Total Liabilities	136,522	9,703,367	672,051	8,899	-	120,407,756	118,701,204
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenues- Property Taxes	83,514	5,952	-	-	-	8,691,904	9,710,122
Unavailable Revenues- Special Assessments	-	-	-	-	-	2,759,313	2,759,356
Unavailable Revenues- Risk Management Claims	-	-	-	-	-	214,581	196,543
Unavailable Revenues - Build American Bonds Interest	-	-	-	-	-	705,402	704,436
Time Restricted Health Permit Receipts	-	-	-	-	-	558,601	539,246
Total Deferred Inflows of Resources	83,514	5,952	-	-	-	12,929,801	13,909,703
<b>FUND BALANCE</b>							
Nonspendable	-	-	-	-	-	15,967,607	4,729,678
Restricted	-	-	-	-	-	3,387,875	2,690,724
Committed	265,822	-	185,108	-	10,188,784	46,220,149	43,392,589
Unassigned	4,176,329	(9,580,000)	1,735,551	252,553	(10,188,784)	1,346,389	15,899,074
Total Fund Balance (Deficit)	4,442,151	(9,580,000)	1,920,659	252,553	-	66,922,020	66,712,065
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)</b>	<b>\$ 4,662,187</b>	<b>\$ 129,319</b>	<b>\$ 2,592,710</b>	<b>\$ 261,452</b>	<b>\$ -</b>	<b>\$ 200,259,577</b>	<b>\$ 199,322,972</b>

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, 2019  
 (with info for year ended December 31, 2018)

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
<b>REVENUES</b>						
Taxes	\$ 319,139,938	\$ -	\$ 1,294,335	\$ 314,529	\$ 3,211,010	\$ -
Assessments in Lieu of Taxes	3,463,769	-	-	-	-	-
Special Assessments	94,642	-	-	-	-	-
Licenses and Permits	3,314,200	-	-	-	-	-
Intergovernmental	10,421,688	-	1,466	412	24,712	-
Charges for Services	17,885,719	-	-	-	40,786	-
Fines and Forfeitures	330,048	-	-	-	-	-
Investment Income (Loss)	2,322,906	-	127,900	25,097	62,166	6,521
Restricted Contributions	136,528	-	-	-	-	-
Other	2,298,112	-	242,112	-	8,301	-
Total Revenues	<u>359,407,550</u>	<u>-</u>	<u>1,665,813</u>	<u>340,038</u>	<u>3,346,975</u>	<u>6,521</u>
<b>EXPENDITURES</b>						
General Government	22,116,030	-	-	-	-	-
Health and Human Services	13,612,254	-	-	-	-	-
Fire Services	27,309,934	-	1,181,070	-	1,103,804	-
Police Services	4,122,649	-	-	-	647,596	-
Economic and Community Development	24,249,680	-	-	-	223,003	-
Public Transportation	24,657,459	-	-	-	-	-
Public Works	18,745,917	-	-	-	-	-
Education	247,221,383	-	-	-	-	-
Maintenance and Operations	331,682	-	-	248,914	982,920	-
PERS On-behalf Expenditures	3,691,482	-	-	-	22,628	-
Debt Service:						
Principal	2,211,277	-	-	-	-	-
Interest and Fiscal Charges	2,455,000	-	-	-	-	-
Bond Issuance Costs	87,968	-	-	-	-	-
Total Expenditures	<u>390,812,715</u>	<u>-</u>	<u>1,181,070</u>	<u>248,914</u>	<u>2,979,951</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	(31,405,165)	-	484,743	91,124	367,024	6,521
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers from Other Funds	39,402,946	-	-	-	-	-
Transfers from Other Sub-Funds	-	-	-	-	-	-
Transfers to Other Funds	(6,802,901)	-	(750,000)	(40,000)	(433,121)	-
Transfers to Other Sub-Funds	(81,787)	-	-	-	-	-
Proceeds from Sale of Assets	205,555	-	-	-	-	-
Insurance Recoveries	187,797	-	-	-	-	-
Proceeds from Bond Sales	4,100,000	-	-	-	-	-
Premium on Bonds and Notes	734,219	-	-	-	-	-
Proceeds - Refunding Bonds	2,823,942	-	-	-	-	-
Loan Proceeds	1,795,600	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	(3,402,185)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>38,963,186</u>	<u>-</u>	<u>(750,000)</u>	<u>(40,000)</u>	<u>(433,121)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	7,558,021	-	(265,257)	51,124	(66,097)	6,521
Fund Balance (Deficit), January 1	19,999,244	(1,174)	2,278,938	384,522	1,178,470	111,400
Fund Balance (Deficit), December 31	<u>\$ 27,557,265</u>	<u>\$ (1,174)</u>	<u>\$ 2,013,681</u>	<u>\$ 435,646</u>	<u>\$ 1,112,373</u>	<u>\$ 117,921</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, 2019  
 (with info for year ended December 31, 2018)

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
<b>REVENUES</b>						
Taxes	\$ 76,710,528	\$ 73,203,197	\$ 10,191,519	\$ 118,529,536	\$ 935	\$ 20,350,310
Assessments in Lieu of Taxes	-	-	-	-	-	-
Special Assessments	-	245,426	-	-	-	-
Licenses and Permits	611,022	-	-	-	-	-
Intergovernmental	3,314,087	1,134,023	27,096	4,550,816	-	225,269
Charges for Services	366,463	10,107	12,916	983,216	-	2,000,179
Fines and Forfeitures	-	-	-	6,911,709	-	-
Investment Income (Loss)	446,186	451,995	272,669	745,722	1,878	128,725
Restricted Contributions	-	-	-	-	-	-
Other	194,235	5,476	77,482	704,215	-	261,951
<b>Total Revenues</b>	<b>81,642,521</b>	<b>75,050,224</b>	<b>10,581,682</b>	<b>132,425,214</b>	<b>2,813</b>	<b>22,966,434</b>
<b>EXPENDITURES</b>						
General Government	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-
Fire Services	77,151,874	-	-	-	-	-
Police Services	-	-	-	125,985,101	18,917	-
Economic and Community Development	-	-	-	-	-	19,082,206
Public Transportation	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Education	-	-	-	-	-	-
Maintenance and Operations	-	26,783,279	6,366,314	-	-	-
PERS On-behalf Expenditures	3,212,691	181,146	15,840	4,059,425	-	175,969
Debt Service:						
Principal	2,272,059	29,682,374	-	146,976	-	1,719,469
Interest and Fiscal Charges	1,423,407	16,549,592	-	538,679	-	1,136,989
Bond Issuance Costs	21,943	115,299	-	34,746	-	9,828
<b>Total Expenditures</b>	<b>84,081,974</b>	<b>73,311,690</b>	<b>6,382,154</b>	<b>130,764,927</b>	<b>18,917</b>	<b>22,124,461</b>
Excess (Deficiency) of Revenues over Expenditures	(2,439,453)	1,738,534	4,199,528	1,660,287	(16,104)	841,973
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers from Other Funds	263	3,405	-	142	-	736
Transfers from Other Sub-Funds	-	-	98,595	-	-	-
Transfers to Other Funds	(1,820,980)	(146,816)	(3,553,074)	(3,700,930)	-	(1,361,473)
Transfers to Other Sub-Funds	-	-	(98,595)	(115,807)	-	-
Proceeds from Sale of Assets	3,864	-	-	102,316	-	11,811
Insurance Recoveries	116,260	59,441	-	81,770	-	5,443
Proceeds from Bond Sales	-	-	-	-	-	-
Premium on Bonds and Notes	340,749	4,618,813	-	71,325	-	333,357
Proceeds - Refunding Bonds	1,476,804	21,885,163	-	-	-	1,564,091
Loan Proceeds	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	(1,779,202)	(26,366,475)	-	-	-	(1,884,362)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,662,242)</b>	<b>53,531</b>	<b>(3,553,074)</b>	<b>(3,561,184)</b>	<b>-</b>	<b>(1,330,397)</b>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(4,101,695)	1,792,065	646,454	(1,900,897)	(16,104)	(488,424)
Fund Balance (Deficit), January 1	10,673,606	9,670,013	6,433,112	12,311,006	29,452	3,602,357
Fund Balance (Deficit), December 31	\$ 6,571,911	\$ 11,462,078	\$ 7,079,566	\$ 10,410,109	\$ 13,348	\$ 3,113,933



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, 2019  
 (with info for year ended December 31, 2018)

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 2019	Total 2018
<b>REVENUES</b>						
Taxes	\$ 4,106,842	\$ -	\$ -	\$ -	\$ 627,052,679	\$ 613,920,868
Assessments in Lieu of Taxes	-	-	-	-	3,463,769	3,382,960
Special Assessments	-	-	-	-	340,068	330,110
Licenses and Permits	-	5,336,007	-	-	9,261,229	9,088,153
Intergovernmental	38,628	125,161	48,718	11,834	19,923,910	18,552,433
Charges for Services	486,537	14,663	1,299,135	41,540	23,141,261	23,011,669
Fines and Forfeitures	600	25,496	-	-	7,267,853	6,373,135
Investment Income (Loss)	301,147	(356,805)	127,641	8,969	4,672,717	1,674,644
Restricted Contributions	-	-	-	-	136,528	126,429
Other	57,284	25,705	823,237	98	4,698,208	2,873,129
Total Revenues	4,991,038	5,170,227	2,298,731	62,441	699,958,222	679,333,530
<b>EXPENDITURES</b>						
General Government	-	-	2,243,735	169,690	24,529,455	22,071,243
Health and Human Services	-	-	-	-	13,612,254	13,090,516
Fire Services	-	-	-	-	106,746,682	102,293,656
Police Services	-	-	-	-	130,774,263	123,193,152
Economic and Community Development	3,021,841	7,577,217	-	-	54,153,947	60,586,331
Public Transportation	-	-	-	-	24,657,459	23,922,400
Public Works	-	-	-	-	18,745,917	8,407,620
Education	-	-	-	-	247,221,383	247,093,515
Maintenance and Operations	-	-	-	-	34,713,109	35,183,311
PERS On-behalf Expenditures	38,628	125,161	48,718	11,834	11,583,522	8,460,357
Debt Service:						
Principal	144,808	-	-	-	36,176,963	36,550,000
Interest and Fiscal Charges	55,434	-	-	-	22,159,101	18,973,301
Bond Issuance Costs	-	-	-	-	269,784	76,269
Total Expenditures	3,260,711	7,702,378	2,292,453	181,524	725,343,839	699,901,671
Excess (Deficiency) of Revenues over Expenditures	1,730,327	(2,532,151)	6,278	(119,083)	(25,385,617)	(20,568,141)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers from Other Funds	-	-	-	-	39,407,492	36,011,095
Transfers from Other Sub-Funds	-	-	-	197,594	296,189	300,209
Transfers to Other Funds	(2,288,721)	-	-	-	(20,898,016)	(13,191,045)
Transfers to Other Sub-Funds	-	-	-	-	(296,189)	(300,209)
Proceeds from Sale of Assets	-	-	-	-	323,546	361,123
Insurance Recoveries	-	-	-	-	450,711	410,404
Proceeds from Bond Sales	-	-	-	-	4,100,000	3,800,000
Premium on Bonds and Notes	-	-	-	-	6,098,463	2,392,756
Proceeds - Refunding Bonds	-	-	-	-	27,750,000	20,265,000
Loan Proceeds	-	-	-	-	1,795,600	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	(33,432,224)	(22,580,259)
Total Other Financing Sources (Uses)	(2,288,721)	-	-	197,594	25,595,572	27,469,074
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(558,394)	(2,532,151)	6,278	78,511	209,955	6,900,933
Fund Balance (Deficit), January 1	5,000,545	(7,047,849)	1,914,381	174,042	66,712,065	59,811,132
Fund Balance (Deficit), December 31	\$ 4,442,151	\$ (9,580,000)	\$ 1,920,659	\$ 252,553	\$ 66,922,020	\$ 66,712,065

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, 2019  
 (with info for year ended December 31, 2018)

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
<b>REVENUES</b>						
Taxes:						
Real Property	\$ 233,456,129	\$ -	\$ 1,235,137	\$ 305,277	\$ 3,034,452	\$ -
Personal Property	21,011,708	-	28,402	1,475	130,154	-
Foreclosed Property	222,300	-	-	-	-	-
Aircraft	182,160	-	-	-	-	-
Motor Vehicle Registration	6,283,894	-	19,715	5,665	28,306	-
Motor Vehicle Rental	6,949,397	-	-	-	-	-
Hotel - Motel	12,466,711	-	-	-	-	-
Excise on Tobacco Products	19,849,332	-	-	-	-	-
Excise on Marijuana Products	4,041,331	-	-	-	-	-
Excise on Fuel Products	13,435,158	-	-	-	-	-
Tax Cost Recoveries	(124,391)	-	1,399	170	1,315	-
Penalties and Interest	1,366,209	-	9,682	1,942	16,783	-
<b>Total Taxes</b>	<b>319,139,938</b>	<b>-</b>	<b>1,294,335</b>	<b>314,529</b>	<b>3,211,010</b>	<b>-</b>
Payments in Lieu of Taxes:						
Municipal Enterprise Service Assessment	703,725	-	-	-	-	-
Payments in Lieu of Property Taxes	2,760,044	-	-	-	-	-
<b>Total Payments in Lieu of Taxes</b>	<b>3,463,769</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Special Assessments:						
Collections	94,345	-	-	-	-	-
Penalties and Interest	297	-	-	-	-	-
<b>Total Special Assessments</b>	<b>94,642</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Licenses and Permits:						
Taxicab Permits and Revisions	566,595	-	-	-	-	-
Chauffeur Licenses and Renewals	24,725	-	-	-	-	-
Construction and ROW Permits	1,161,925	-	-	-	-	-
Animal Licenses	238,448	-	-	-	-	-
Mechanical Licenses and Exams	-	-	-	-	-	-
Local Business Licenses	15,040	-	-	-	-	-
Marijuana Licenses	41,100	-	-	-	-	-
Landscaping Plan Reviews	12,216	-	-	-	-	-
Building Permit Plan Reviews	362,286	-	-	-	-	-
Electronic Plan Reviews	-	-	-	-	-	-
Inspections	335,115	-	-	-	-	-
Building and Grading Permits	-	-	-	-	-	-
Electrical Permits	-	-	-	-	-	-
Mechanical, Gas and Plumbing Permits	-	-	-	-	-	-
Sign Permits	-	-	-	-	-	-
Elevator Permits	-	-	-	-	-	-
Mobile Home and Park Permits	-	-	-	-	-	-
Land Use Permits	143,460	-	-	-	-	-
Miscellaneous Permits	413,290	-	-	-	-	-
<b>Total Licenses and Permits</b>	<b>3,314,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Intergovernmental:						
Federal Government:						
Other Federal Grants - Direct	79,300	-	-	-	-	-
Build America Bond Subsidy	39,128	-	-	-	-	-
State of Alaska:						
Municipal Assistance	4,557,777	-	-	-	-	-
State of Alaska On-behalf Payments	3,691,482	-	-	-	22,628	-
Fisheries Tax	143,344	-	-	-	-	-
Liquor License	-	-	-	-	-	-
Electric Co-op Allocation	461,050	-	1,466	412	2,084	-
National Forest Allocation	-	-	-	-	-	-
Traffic Signal Management	-	-	-	-	-	-
State Grant Revenue - Direct	1,449,607	-	-	-	-	-
<b>Total Intergovernmental</b>	<b>10,421,688</b>	<b>-</b>	<b>1,466</b>	<b>412</b>	<b>24,712</b>	<b>-</b>
Charges for Services:						
Aquatics	-	-	-	-	-	-
Recreation Centers and Programs	-	-	-	-	1,684	-
Recreation Center Rentals and Activities	-	-	-	-	6,171	-
Parks and Recreation	-	-	-	-	-	-
Sports and Parks Activities	120,903	-	-	-	-	-
Camping Fees	-	-	-	-	2,631	-
School District Service Fees	17,307	-	-	-	-	-
Golf Fees	-	-	-	-	-	-
Ambulance Service Fees	8,610,688	-	-	-	-	-
Police Services	-	-	-	-	-	-
DWI Impound Administrative Fees	290,109	-	-	-	-	-
Range Usage Fees	-	-	-	-	-	-
Incarceration Cost Recovery	-	-	-	-	-	-
Health Service Fees	432,962	-	-	-	-	-
Sanitary Inspection Fees	1,669,198	-	-	-	-	-
Cemetery Fees	344,283	-	-	-	-	-
Zoning Fees	431,997	-	-	-	-	-
Maps and Publications	6,242	-	-	-	-	-
Platting Fees	353,097	-	-	-	-	-
Fire Alarm Fees	-	-	-	-	-	-
Animal Shelter Fees	291,908	-	-	-	-	-
Mapping Fees	1,673	-	-	-	-	-
Hazardous Waste Fees	-	-	-	-	-	-
Fire Inspection Fees	-	-	-	-	-	-

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, 2019  
(with info for year ended December 31, 2018)

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 Fees	\$ 3,333,480	\$ -	\$ -	\$ -	\$ -	\$ -
Transit Advertising Fees	364,784	-	-	-	-	-
Library Fees	1,275	-	-	-	-	-
Lost Book Reimbursement	14,349	-	-	-	-	-
Sale of Books	1,059	-	-	-	-	-
Copier Fees	35,991	-	-	-	-	-
Reimbursed Costs	1,451,434	-	-	-	30,300	-
US Passport Processing Fees	15,824	-	-	-	-	-
Miscellaneous Services	97,156	-	-	-	-	-
Total Charges for Services	<u>17,885,719</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,786</u>	<u>-</u>
Fines and Forfeitures:						
Parking Enforcement Fines	109,717	-	-	-	-	-
Library Book Fines	89,638	-	-	-	-	-
Traffic Court Fines	-	-	-	-	-	-
Trial Court Fines	-	-	-	-	-	-
Counter Fines	-	-	-	-	-	-
Curfew Fines	-	-	-	-	-	-
Minor Tobacco Fines	-	-	-	-	-	-
Pre-Trial Diversion Costs	49,520	-	-	-	-	-
Other Fines and Forfeitures	81,173	-	-	-	-	-
Total Fines and Forfeitures	<u>330,048</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Investment Income (Loss):						
Short-Term Investments (Loss)	827,404	-	127,900	25,097	62,166	6,521
Other	1,495,502	-	-	-	-	-
Total Investment Income (Loss)	<u>2,322,906</u>	<u>-</u>	<u>127,900</u>	<u>25,097</u>	<u>62,166</u>	<u>6,521</u>
Restricted Contributions	136,528	-	-	-	-	-
Other:						
Leases and Rentals	533,904	-	-	-	6,542	-
Parking Garages and Lots	43,328	-	-	-	-	-
Ticket Surcharges	(28,852)	-	-	-	-	-
Collection Revenue	189,577	-	-	-	-	-
Appeal Receipts	-	-	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	-	-	-
Prior Year Expenditure Recovery	1,160,425	-	242,112	-	1,759	-
Claims and Judgments	9,836	-	-	-	-	-
Cash Over and Short	(374)	-	-	-	-	-
Miscellaneous	390,268	-	-	-	-	-
Total Other	<u>2,298,112</u>	<u>-</u>	<u>242,112</u>	<u>-</u>	<u>8,301</u>	<u>-</u>
Total Revenues	<u>359,407,550</u>	<u>-</u>	<u>1,665,813</u>	<u>340,038</u>	<u>3,346,975</u>	<u>6,521</u>
<b>EXPENDITURES</b>						
General Government:						
Assembly	3,785,913	-	-	-	-	-
Equal Rights Commission	811,984	-	-	-	-	-
Internal Audit	69,654	-	-	-	-	-
Office of the Mayor	623,011	-	-	-	-	-
Municipal Attorney	1,975,440	-	-	-	-	-
Municipal Manager	(1,168,845)	-	-	-	-	-
Heritage Land Bank	3,581,019	-	-	-	-	-
Finance	11,318,439	-	-	-	-	-
Information Technology	437,001	-	-	-	-	-
Employee Relations	91,210	-	-	-	-	-
Purchasing	591,204	-	-	-	-	-
Total General Government	<u>22,116,030</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public Safety:						
Health and Human Services	13,612,254	-	-	-	-	-
Fire Services	27,309,934	-	1,181,070	-	1,103,804	-
Police Services	4,122,649	-	-	-	647,596	-
Total Public Safety	<u>45,044,837</u>	<u>-</u>	<u>1,181,070</u>	<u>-</u>	<u>1,751,400</u>	<u>-</u>
Public Services:						
Economic and Community Development	24,249,680	-	-	-	223,003	-
Public Transportation	24,657,459	-	-	-	-	-
Public Works	18,745,917	-	-	-	-	-
Education	247,221,383	-	-	-	-	-
Maintenance and Operations	331,682	-	-	248,914	982,920	-
Total Public Services	<u>315,206,121</u>	<u>-</u>	<u>-</u>	<u>248,914</u>	<u>1,205,923</u>	<u>-</u>
PERS On-behalf Expenditures	3,691,482	-	-	-	22,628	-
Debt Service:						
Principal	2,211,277	-	-	-	-	-
Interest and Fiscal Charges	2,455,000	-	-	-	-	-
Bond Issuance Costs	87,968	-	-	-	-	-
Total Debt Service	<u>4,754,245</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>390,812,715</u>	<u>-</u>	<u>1,181,070</u>	<u>248,914</u>	<u>2,979,951</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	(31,405,165)	-	484,743	91,124	367,024	6,521
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers from Other Funds:						
State Grants Fund	-	-	-	-	-	-
MOA Trust Fund	6,500,000	-	-	-	-	-
Electric Utility Fund	9,645,938	-	-	-	-	-
Areawide Capital Projects Fund	4,888,964	-	-	-	-	-

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, 2019  
 (with info for year ended December 31, 2018)

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 Fire Service Area Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Public Transportation Capital Projects Fund	29	-	-	-	-	-
Refuse Utility Fund	82,155	-	-	-	-	-
Solid Waste Utility Fund	1,091,354	-	-	-	-	-
Water Utility Fund	8,705,313	-	-	-	-	-
Wastewater Utility Fund	6,247,687	-	-	-	-	-
Airport Fund	54,021	-	-	-	-	-
Port Fund	2,187,485	-	-	-	-	-
Metropolitan Police Capital Projects Fund	-	-	-	-	-	-
Total Transfers from Other Funds	39,402,946	-	-	-	-	-
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	-	-	-	-	-	-
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	(593,953)	-	-	-	-	-
Nuisance Abatement Fund	(70,000)	-	-	-	-	-
State Grants Fund	(503,312)	-	-	-	-	-
Federal Grants Fund	(182,106)	-	-	-	-	-
Miscellaneous Operational Grants Fund	(1,339,261)	-	-	-	-	-
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	(175,778)	-	-	-	-	-
Police/Fire Retiree Medical Administration Fund	-	-	-	-	-	-
Police/Fire Certificate of Participation Bond Debt Service Fund	-	-	-	-	-	-
Workers Comp and General Liability Fund	(23,249)	-	-	-	-	-
CBERRRSA Capital Projects Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	(1,697,435)	-	-	-	-	-
Chugiak Fire Capital Projects Fund	-	-	(750,000)	-	-	-
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	(40,000)	-	-
Public Transportation Capital Projects Fund	(345,204)	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Girdwood Valley Capital Projects Fund	-	-	-	-	(433,121)	-
Information Technology Capital Projects Fund	(1,795,600)	-	-	-	-	-
Equipment Maintenance Fund	(77,003)	-	-	-	-	-
Total Transfers to Other Funds	(6,802,901)	-	(750,000)	(40,000)	(433,121)	-
Transfers to Other Sub-Funds:						
Transfer to ER-Chugiak Birchwood Rural Roads	-	-	-	-	-	-
Police and Fire Retiree Medical Administration Fund	(81,787)	-	-	-	-	-
Total Transfers to Other Sub-Funds	(81,787)	-	-	-	-	-
Proceeds from Bond Sales	4,100,000	-	-	-	-	-
Premium on Bonds and Notes	734,219	-	-	-	-	-
Proceeds from Refunding Bonds	2,823,942	-	-	-	-	-
Proceeds from Sale of Assets	205,555	-	-	-	-	-
Insurance Recoveries	187,797	-	-	-	-	-
Loan Proceeds	1,795,600	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	(3,402,185)	-	-	-	-	-
Total Other Financing Sources (Uses)	38,963,186	-	(750,000)	(40,000)	(433,121)	-
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	7,558,021	-	(265,257)	51,124	(66,097)	6,521
Fund Balance (Deficit), January 1	19,999,244	(1,174)	2,278,938	384,522	1,178,470	111,400
Fund Balance (Deficit), December 31	\$ 27,557,265	\$ (1,174)	\$ 2,013,681	\$ 435,646	\$ 1,112,373	\$ 117,921

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, 2019  
(with info for year ended December 31, 2018)

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
<b>REVENUES</b>						
Taxes:						
Real Property	\$ 68,777,428	\$ 63,976,510	\$ 9,855,502	\$ 106,853,823	\$ 737	\$ 17,872,595
Personal Property	6,462,745	7,114,808	143,882	9,646,599	-	1,801,769
Foreclosed Property	-	-	-	-	-	-
Aircraft	-	-	-	-	-	-
Motor Vehicle Registration	1,088,330	1,443,681	140,455	1,440,748	-	374,884
Motor Vehicle Rental	-	-	-	-	-	-
Hotel - Motel	-	308,208	-	-	-	205,468
Excise on Tobacco Products	-	-	-	-	-	-
Excise on Marijuana Products	-	-	-	-	-	-
Excise on Fuel Products	-	-	-	-	-	-
Tax Cost Recoveries	28,565	24,726	5,453	45,272	108	6,380
Penalties and Interest	353,460	335,264	46,227	543,094	90	89,214
<b>Total Taxes</b>	<b>76,710,528</b>	<b>73,203,197</b>	<b>10,191,519</b>	<b>118,529,536</b>	<b>935</b>	<b>20,350,310</b>
Payments in Lieu of Taxes:						
Municipal Enterprise Service Assessment	-	-	-	-	-	-
Payments in Lieu of Property Taxes	-	-	-	-	-	-
<b>Total Payments in Lieu of Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Special Assessments:						
Collections	-	135,725	-	-	-	-
Penalties and Interest	-	109,701	-	-	-	-
<b>Total Special Assessments</b>	<b>-</b>	<b>245,426</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	611,022	-	-	-	-	-
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	-	-	-	-	-	-
<b>Total Licenses and Permits</b>	<b>611,022</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Intergovernmental:						
Federal Government:						
Other Federal Grants - Direct	-	-	-	-	-	-
Build America Bond Subsidy	20,463	303,243	-	-	-	21,672
State of Alaska:						
Municipal Assistance	-	-	-	-	-	-
State of Alaska On-behalf Payments	3,212,691	181,146	15,840	4,059,425	-	175,969
Fisheries Tax	-	-	-	-	-	-
Liquor License	-	-	-	383,700	-	-
Electric Co-op Allocation	80,933	106,259	-	107,691	-	27,628
National Forest Allocation	-	65,257	-	-	-	-
Traffic Signal Management	-	478,118	11,256	-	-	-
State Grant Revenue - Direct	-	-	-	-	-	-
<b>Total Intergovernmental</b>	<b>3,314,087</b>	<b>1,134,023</b>	<b>27,096</b>	<b>4,550,816</b>	<b>-</b>	<b>225,269</b>
Charges for Services:						
Aquatics	-	-	-	-	-	566,082
Recreation Centers and Programs	-	-	-	-	-	3,619
Recreation Center Rentals and Activities	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	606,131
Sports and Parks Activities	-	-	-	-	-	452,852
Camping Fees	-	-	-	-	-	115,801
School District Service Fees	-	-	-	-	-	233,890
Golf Fees	-	-	-	-	-	21,804
Ambulance Service Fees	-	-	-	-	-	-
Police Services	-	-	-	-	-	-
DWI Impound Administrative Fees	-	-	-	219,775	-	-
Range Usage Fees	-	-	-	4,115	-	-
Incarceration Cost Recovery	-	-	-	202,558	-	-
Health Service Fees	-	-	-	-	-	-
Sanitary Inspection Fees	-	-	-	-	-	-
Cemetery Fees	-	-	-	-	-	-
Zoning Fees	-	-	-	-	-	-
Maps and Publications	-	-	-	-	-	-
Platting Fees	-	-	-	-	-	-
Fire Alarm Fees	37,725	-	-	-	-	-
Animal Shelter Fees	-	-	-	-	-	-
Mapping Fees	-	-	-	-	-	-
Hazardous Waste Fees	202,093	-	-	-	-	-
Fire Inspection Fees	120,268	-	-	-	-	-

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

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 Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transit Advertising Fees	-	-	-	-	-	-
Library Fees	-	-	-	-	-	-
Lost Book Reimbursement	-	-	-	-	-	-
Sale of Books	-	-	-	-	-	-
Copier Fees	92	-	-	-	-	-
Reimbursed Costs	6,285	10,107	12,916	556,768	-	-
US Passport Processing Fees	-	-	-	-	-	-
Miscellaneous Services	-	-	-	-	-	-
<b>Total Charges for Services</b>	<b>366,463</b>	<b>10,107</b>	<b>12,916</b>	<b>983,216</b>	<b>-</b>	<b>2,000,179</b>
Fines and Forfeitures:						
Parking Enforcement Fines	-	-	-	-	-	-
Library Book Fines	-	-	-	-	-	-
Traffic Court Fines	-	-	-	2,865,513	-	-
Trial Court Fines	-	-	-	1,941,672	-	-
Counter Fines	-	-	-	1,874,180	-	-
Curfew Fines	-	-	-	1,180	-	-
Minor Tobacco Fines	-	-	-	784	-	-
Pre-Trial Diversion Costs	-	-	-	-	-	-
Other Fines and Forfeitures	-	-	-	228,380	-	-
<b>Total Fines and Forfeitures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,911,709</b>	<b>-</b>	<b>-</b>
Investment Income (Loss):						
Short-Term Investments (Loss)	446,186	451,995	272,669	745,722	1,878	128,725
Other	-	-	-	-	-	-
<b>Total Investment Income (Loss)</b>	<b>446,186</b>	<b>451,995</b>	<b>272,669</b>	<b>745,722</b>	<b>1,878</b>	<b>128,725</b>
Restricted Contributions	-	-	-	-	-	-
Other:						
Leases and Rentals	34,162	2,000	-	-	-	-
Parking Garages and Lots	-	-	-	-	-	-
Ticket Surcharges	-	-	-	-	-	-
Collection Revenue	1,320	-	-	-	-	-
Appeal Receipts	-	-	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	300,917	-	-
Prior Year Expenditure Recovery	145,299	3,056	2,645	313,918	-	262,603
Claims and Judgments	-	-	-	-	-	-
Cash Over and Short	-	2	-	(69)	-	(652)
Miscellaneous	13,454	418	74,837	89,449	-	-
<b>Total Other</b>	<b>194,235</b>	<b>5,476</b>	<b>77,482</b>	<b>704,215</b>	<b>-</b>	<b>261,951</b>
<b>Total Revenues</b>	<b>81,642,521</b>	<b>75,050,224</b>	<b>10,581,682</b>	<b>132,425,214</b>	<b>2,813</b>	<b>22,966,434</b>
<b>EXPENDITURES</b>						
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	-	-	-	-	-	-
<b>Total General Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Public Safety:						
Health and Human Services	-	-	-	-	-	-
Fire Services	77,151,874	-	-	-	-	-
Police Services	-	-	-	125,985,101	18,917	-
<b>Total Public Safety</b>	<b>77,151,874</b>	<b>-</b>	<b>-</b>	<b>125,985,101</b>	<b>18,917</b>	<b>-</b>
Public Services:						
Economic and Community Development	-	-	-	-	-	19,082,206
Public Transportation	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Education	-	-	-	-	-	-
Maintenance and Operations	-	26,783,279	6,366,314	-	-	-
<b>Total Public Services</b>	<b>-</b>	<b>26,783,279</b>	<b>6,366,314</b>	<b>-</b>	<b>-</b>	<b>19,082,206</b>
PERS On-behalf Expenditures	3,212,691	181,146	15,840	4,059,425	-	175,969
Debt Service:						
Principal	2,272,059	29,682,374	-	146,976	-	1,719,469
Interest and Fiscal Charges	1,423,407	16,549,592	-	538,679	-	1,136,989
Bond Issuance Costs	21,943	115,299	-	34,746	-	9,828
<b>Total Debt Service</b>	<b>3,717,409</b>	<b>46,347,265</b>	<b>-</b>	<b>720,401</b>	<b>-</b>	<b>2,866,286</b>
<b>Total Expenditures</b>	<b>84,081,974</b>	<b>73,311,690</b>	<b>6,382,154</b>	<b>130,764,927</b>	<b>18,917</b>	<b>22,124,461</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(2,439,453)</b>	<b>1,738,534</b>	<b>4,199,528</b>	<b>1,660,287</b>	<b>(16,104)</b>	<b>841,973</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers from Other Funds:						
State Grants Fund	-	-	-	-	-	-
MOA Trust Fund	-	-	-	-	-	-
Electric Utility Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	-	36	-	59	-	-

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, 2019  
 (with info for year ended December 31, 2018)

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 Fire Service Area Capital Projects Fund	\$ 263	\$ -	\$ -	\$ -	\$ -	\$ -
Anchorage Roads and Drainage Capital Projects Fund	-	3,369	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	736
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	-	-	-	83	-	-
Total Transfers from Other Funds	263	3,405	-	142	-	736
Transfers from Other Sub-Funds:						
Areawide Service Area Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Service Area Fund	-	-	-	-	-	-
LRSA Other Contributing Roads Service Area Fund	-	-	98,595	-	-	-
Total Transfers from Other Sub-Funds	-	-	98,595	-	-	-
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	-	(18,756)	-	-	-	(12,504)
Nuisance Abatement Fund	-	-	-	-	-	-
State Grants Fund	(8,756)	(18,060)	-	(78,036)	-	-
Federal Grants Fund	-	-	-	(41,398)	-	-
Miscellaneous Operational Grants Fund	-	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Service Area Capital Projects Fund	-	-	-	(643,999)	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	(356,821)	-	-	(554,335)	-	-
Police/Fire Retiree Medical Administration Fund	-	-	-	-	-	-
Police/Fire Certificate of Participation Bond Debt Service Fund	(1,455,403)	-	-	(2,043,162)	-	-
Workers Comp and General Liability Fund	-	(110,000)	-	(340,000)	-	(478,969)
CBERRRSA Capital Projects Fund	-	-	(3,553,074)	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-	-
Chugiak Fire Capital Projects Fund	-	-	-	-	-	-
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	-	-	-
Public Transportation Capital Projects Fund	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	(870,000)
Girdwood Valley Capital Projects Fund	-	-	-	-	-	-
Information Technology Capital Projects Fund	-	-	-	-	-	-
Equipment Maintenance Fund	-	-	-	-	-	-
Total Transfers to Other Funds	(1,820,980)	(146,816)	(3,553,074)	(3,700,930)	-	(1,361,473)
Transfers to Other Sub-Funds:						
Transfer to ER-Chugiak Birchwood Rural Roads	-	-	(98,595)	-	-	-
Police and Fire Retiree Medical Administration Fund	-	-	-	(115,807)	-	-
Total Transfers to Other Sub-Funds	-	-	(98,595)	(115,807)	-	-
Proceeds from Bond Sales	-	-	-	-	-	-
Premium on Bonds and Notes	340,749	4,618,813	-	71,325	-	333,357
Proceeds from Refunding Bonds	1,476,804	21,885,163	-	-	-	1,564,091
Proceeds from Sale of Assets	3,864	-	-	102,316	-	11,811
Insurance Recoveries	116,260	59,441	-	81,770	-	5,443
Loan Proceeds	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	(1,779,202)	(26,366,475)	-	-	-	(1,884,362)
Total Other Financing Sources (Uses)	(1,662,242)	53,531	(3,553,074)	(3,561,184)	-	(1,330,397)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(4,101,695)	1,792,065	646,454	(1,900,897)	(16,104)	(488,424)
Fund Balance (Deficit), January 1	10,673,606	9,670,013	6,433,112	12,311,006	29,452	3,602,357
Fund Balance (Deficit), December 31	\$ 6,571,911	\$ 11,462,078	\$ 7,079,566	\$ 10,410,109	\$ 13,348	\$ 3,113,933

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, 2019  
(with info for year ended December 31, 2018)

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 2019	Total 2018
<b>REVENUES</b>						
Taxes:						
Real Property	\$ 4,003,402	\$ -	\$ -	\$ -	\$ 509,370,992	\$ 502,174,794
Personal Property	81,234	-	-	-	46,422,776	45,110,190
Foreclosed Property	-	-	-	-	222,300	159,780
Aircraft	-	-	-	-	182,160	190,052
Motor Vehicle Registration	-	-	-	-	10,825,678	10,255,498
Motor Vehicle Rental	-	-	-	-	6,949,397	6,796,389
Hotel - Motel	-	-	-	-	12,980,387	11,553,210
Excise on Tobacco Products	-	-	-	-	19,849,332	19,995,191
Excise on Marijuana Products	-	-	-	-	4,041,331	3,057,876
Excise on Fuel Products	-	-	-	-	13,435,158	11,672,010
Tax Cost Recoveries	2,256	-	-	-	(8,747)	87,097
Penalties and Interest	19,950	-	-	-	2,781,915	2,868,781
<b>Total Taxes</b>	<b>4,106,842</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>627,052,679</b>	<b>613,920,868</b>
Payments in Lieu of Taxes:						
Municipal Enterprise Service Assessment	-	-	-	-	703,725	483,846
Payments in Lieu of Property Taxes	-	-	-	-	2,760,044	2,899,114
<b>Total Payments in Lieu of Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,463,769</b>	<b>3,382,960</b>
Special Assessments:						
Collections	-	-	-	-	230,070	199,895
Penalties and Interest	-	-	-	-	109,998	130,215
<b>Total Special Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>340,068</b>	<b>330,110</b>
Licenses and Permits:						
Taxicab Permits and Revisions	-	-	-	-	566,595	652,464
Chauffeur Licenses and Renewals	-	-	-	-	24,725	26,440
Construction and ROW Permits	-	-	-	-	1,161,925	1,041,166
Animal Licenses	-	-	-	-	238,448	231,332
Mechanical Licenses and Exams	-	37,544	-	-	37,544	151,148
Local Business Licenses	-	92,686	-	-	107,726	482,800
Marijuana Licenses	-	-	-	-	41,100	31,900
Landscaping Plan Reviews	-	-	-	-	12,216	17,270
Building Permit Plan Reviews	-	1,378,750	-	-	2,352,058	2,021,701
Electronic Plan Reviews	-	-	-	-	-	70,175
Inspections	-	(5,505)	-	-	329,610	384,825
Building and Grading Permits	-	2,367,111	-	-	2,367,111	2,114,379
Electrical Permits	-	265,483	-	-	265,483	227,717
Mechanical, Gas and Plumbing Permits	-	566,375	-	-	566,375	542,203
Sign Permits	-	20,430	-	-	20,430	24,410
Elevator Permits	-	609,958	-	-	609,958	544,168
Mobile Home and Park Permits	-	3,175	-	-	3,175	3,175
Land Use Permits	-	-	-	-	143,460	113,348
Miscellaneous Permits	-	-	-	-	413,290	407,532
<b>Total Licenses and Permits</b>	<b>-</b>	<b>5,336,007</b>	<b>-</b>	<b>-</b>	<b>9,261,229</b>	<b>9,088,153</b>
Intergovernmental:						
Federal Government:						
Other Federal Grants - Direct	-	-	-	-	79,300	68,900
Build America Bond Subsidy	-	-	-	-	384,506	675,389
State of Alaska:						
Municipal Assistance	-	-	-	-	4,557,777	6,095,770
State of Alaska On-behalf Payments	38,628	125,161	48,718	11,834	11,583,522	8,460,357
Fisheries Tax	-	-	-	-	143,344	72,130
Liquor License	-	-	-	-	383,700	373,100
Electric Co-op Allocation	-	-	-	-	787,523	817,527
National Forest Allocation	-	-	-	-	65,257	65,778
Traffic Signal Management	-	-	-	-	489,374	485,487
State Grant Revenue - Direct	-	-	-	-	1,449,607	1,437,995
<b>Total Intergovernmental</b>	<b>38,628</b>	<b>125,161</b>	<b>48,718</b>	<b>11,834</b>	<b>19,923,910</b>	<b>18,552,433</b>
Charges for Services:						
Aquatics	221,937	-	-	-	788,019	720,995
Recreation Centers and Programs	121,816	-	-	-	127,119	19,039
Recreation Center Rentals and Activities	-	-	-	-	6,171	7,722
Parks and Recreation	-	-	-	-	606,131	252,703
Sports and Parks Activities	112,900	-	-	-	686,655	1,216,068
Camping Fees	-	-	-	-	118,432	45,229
School District Service Fees	-	-	116,745	-	367,942	551,249
Golf Fees	-	-	-	-	21,804	6,610
Ambulance Service Fees	-	-	-	-	8,610,688	9,241,997
Police Services	-	-	-	-	-	103,736
DWI Impound Administrative Fees	-	-	-	-	509,884	400,667
Range Usage Fees	-	-	-	-	4,115	-
Incarceration Cost Recovery	-	-	-	-	202,558	247,199
Health Service Fees	-	-	-	-	432,962	464,093
Sanitary Inspection Fees	-	-	-	-	1,669,198	1,611,276
Cemetery Fees	-	-	-	-	344,283	302,387
Zoning Fees	-	-	-	-	431,997	362,152
Maps and Publications	-	-	-	-	6,242	6,006
Platting Fees	-	-	-	-	353,097	354,404
Fire Alarm Fees	-	-	-	-	37,725	69,945
Animal Shelter Fees	-	-	-	-	291,908	254,364
Mapping Fees	-	-	-	-	1,673	4,468
Hazardous Waste Fees	-	-	-	-	202,093	178,934
Fire Inspection Fees	-	-	-	-	120,268	123,207



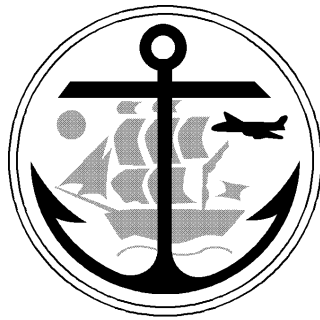
MUNICIPALITY OF ANCHORAGE, ALASKA  
General Fund  
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance  
For the year ended December 31, 2019  
(with info for year ended December 31, 2018)

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 2019	Total 2018
Transit Fees	\$ -	\$ -	\$ -	\$ -	3,333,480	3,463,604
Transit Advertising Fees	-	-	-	-	364,784	267,930
Library Fees	-	-	-	-	1,275	1,215
Lost Book Reimbursement	-	-	-	-	14,349	13,923
Sale of Books	-	-	-	-	1,059	102
Copier Fees	-	14,663	-	-	50,746	40,207
Reimbursed Costs	29,884	-	1,182,390	41,540	3,321,624	2,582,038
US Passport Processing Fees	-	-	-	-	15,824	-
Miscellaneous Services	-	-	-	-	97,156	98,200
<b>Total Charges for Services</b>	<b>486,537</b>	<b>14,663</b>	<b>1,299,135</b>	<b>41,540</b>	<b>23,141,261</b>	<b>23,011,669</b>
<b>Fines and Forfeitures:</b>						
Parking Enforcement Fines	-	-	-	-	109,717	55,006
Library Book Fines	-	-	-	-	89,638	99,074
Traffic Court Fines	-	-	-	-	2,865,513	2,542,876
Trial Court Fines	-	-	-	-	1,941,672	1,958,331
Counter Fines	-	-	-	-	1,874,180	1,397,053
Curfew Fines	-	-	-	-	1,180	1,243
Minor Tobacco Fines	-	-	-	-	784	839
Pre-Trial Diversion Costs	-	-	-	-	49,520	41,933
Other Fines and Forfeitures	600	25,496	-	-	335,649	276,780
<b>Total Fines and Forfeitures</b>	<b>600</b>	<b>25,496</b>	<b>-</b>	<b>-</b>	<b>7,267,853</b>	<b>6,373,135</b>
<b>Investment Income (Loss):</b>						
Short-Term Investments (Loss)	301,147	(356,805)	127,641	8,969	3,177,215	978,569
Other	-	-	-	-	1,495,502	696,075
<b>Total Investment Income (Loss)</b>	<b>301,147</b>	<b>(356,805)</b>	<b>127,641</b>	<b>8,969</b>	<b>4,672,717</b>	<b>1,674,644</b>
<b>Restricted Contributions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>136,528</b>	<b>126,429</b>
<b>Other:</b>						
Leases and Rentals	19,200	-	-	-	595,808	584,994
Parking Garages and Lots	-	-	-	-	43,328	28,522
Ticket Surcharges	-	-	-	-	(28,852)	-
Collection Revenue	-	-	-	-	190,897	186,012
Appeal Receipts	-	100	-	-	100	3,297
Criminal Rule 8 Collection Costs	-	-	-	-	300,917	208,625
Prior Year Expenditure Recovery	38,084	25,744	42,644	98	2,238,387	258,142
Claims and Judgments	-	-	-	-	9,836	-
Cash Over and Short	-	(30)	-	-	(1,123)	(7,287)
Miscellaneous	-	(109)	780,593	-	1,348,910	1,610,824
<b>Total Other</b>	<b>57,284</b>	<b>25,705</b>	<b>823,237</b>	<b>98</b>	<b>4,698,208</b>	<b>2,873,129</b>
<b>Total Revenues</b>	<b>4,991,038</b>	<b>5,170,227</b>	<b>2,298,731</b>	<b>62,441</b>	<b>699,958,222</b>	<b>679,333,530</b>
<b>EXPENDITURES</b>						
<b>General Government:</b>						
Assembly	-	-	-	-	3,785,913	3,786,387
Equal Rights Commission	-	-	-	-	811,984	774,254
Internal Audit	-	-	-	-	69,654	63,725
Office of the Mayor	-	-	-	-	623,011	805,614
Municipal Attorney	-	-	-	-	1,975,440	1,868,390
Municipal Manager	-	-	-	-	(1,168,845)	(955,008)
Heritage Land Bank	-	-	-	-	3,581,019	3,677,661
Finance	-	-	2,243,735	-	13,562,174	10,995,952
Information Technology	-	-	-	-	437,001	396,311
Employee Relations	-	-	-	169,690	260,900	232,436
Purchasing	-	-	-	-	591,204	425,521
<b>Total General Government</b>	<b>-</b>	<b>-</b>	<b>2,243,735</b>	<b>169,690</b>	<b>24,529,455</b>	<b>22,071,243</b>
<b>Public Safety:</b>						
Health and Human Services	-	-	-	-	13,612,254	13,090,516
Fire Services	-	-	-	-	106,746,682	102,293,656
Police Services	-	-	-	-	130,774,263	123,193,152
<b>Total Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>251,133,199</b>	<b>238,577,324</b>
<b>Public Services:</b>						
Economic and Community Development	3,021,841	7,577,217	-	-	54,153,947	60,586,331
Public Transportation	-	-	-	-	24,657,459	23,922,400
Public Works	-	-	-	-	18,745,917	8,407,620
Education	-	-	-	-	247,221,383	247,093,515
Maintenance and Operations	-	-	-	-	34,713,109	35,183,311
<b>Total Public Services</b>	<b>3,021,841</b>	<b>7,577,217</b>	<b>-</b>	<b>-</b>	<b>379,491,815</b>	<b>375,193,177</b>
PERS On-behalf Expenditures	38,628	125,161	48,718	11,834	11,583,522	8,460,357
<b>Debt Service:</b>						
Principal	144,808	-	-	-	36,176,963	36,550,000
Interest and Fiscal Charges	55,434	-	-	-	22,159,101	18,973,301
Bond Issuance Costs	-	-	-	-	269,784	76,269
<b>Total Debt Service</b>	<b>200,242</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58,605,848</b>	<b>55,599,570</b>
<b>Total Expenditures</b>	<b>3,260,711</b>	<b>7,702,378</b>	<b>2,292,453</b>	<b>181,524</b>	<b>725,343,839</b>	<b>699,901,671</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>1,730,327</b>	<b>(2,532,151)</b>	<b>6,278</b>	<b>(119,083)</b>	<b>(25,385,617)</b>	<b>(20,568,141)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
<b>Transfers from Other Funds:</b>						
State Grants Fund	-	-	-	-	-	21,006
MOA Trust Fund	-	-	-	-	6,500,000	6,300,000
Electric Utility Fund	-	-	-	-	9,645,938	9,565,771
Areawide Capital Projects Fund	-	-	-	-	4,889,059	611

Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance  
For the year ended December 31, 2019  
(with info for year ended December 31, 2018)

	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	Total 2019	Total 2018
Anchorage Fire Service Area Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	263	427
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	3,369	3,655
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	736	371
Public Transportation Capital Projects Fund	-	-	-	-	29	20
Refuse Utility Fund	-	-	-	-	82,155	627,492
Solid Waste Utility Fund	-	-	-	-	1,091,354	1,661,279
Water Utility Fund	-	-	-	-	8,705,313	8,524,748
Wastewater Utility Fund	-	-	-	-	6,247,687	6,241,155
Airport Fund	-	-	-	-	54,021	45,431
Port Fund	-	-	-	-	2,187,485	3,018,915
Metropolitan Police Capital Projects Fund	-	-	-	-	83	214
Total Transfers from Other Funds	-	-	-	-	39,407,492	36,011,095
Transfers from Other Sub-Funds:						
Areawide Service Area Fund	-	-	-	81,787	81,787	100,773
Anchorage Metropolitan Police Service Area Fund	-	-	-	115,807	115,807	96,821
LRSA Other Contributing Roads Service Area Fund	-	-	-	-	98,595	102,615
Total Transfers from Other Sub-Funds	-	-	-	197,594	296,189	300,209
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	-	-	-	-	(625,213)	(594,954)
Nuisance Abatement Fund	-	-	-	-	(70,000)	-
State Grants Fund	-	-	-	-	(608,164)	(704,034)
Federal Grants Fund	-	-	-	-	(223,504)	(134,628)
Miscellaneous Operational Grants Fund	-	-	-	-	(1,339,261)	(854,969)
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-	(175,000)
Anchorage Metropolitan Police Service Area Capital Projects Fund	-	-	-	-	(643,999)	-
ER-Chugiak Parks and Recreation Capital Projects Fund	(2,288,721)	-	-	-	(2,288,721)	(949,288)
Police and Fire Retiree Medical Liability Fund	-	-	-	-	(1,086,934)	(969,532)
Police/Fire Retiree Medical Administration Fund	-	-	-	-	-	(971,768)
Police/Fire Certificate of Participation Bond Debt Service Fund	-	-	-	-	(3,498,565)	(970,447)
Workers Comp and General Liability Fund	-	-	-	-	(952,218)	-
CBERRRSA Capital Projects Fund	-	-	-	-	(3,553,074)	(3,723,580)
Areawide Capital Projects Fund	-	-	-	-	(1,697,435)	(1,827,461)
Chugiak Fire Capital Projects Fund	-	-	-	-	(750,000)	-
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	-	(40,000)	(40,000)
Public Transportation Capital Projects Fund	-	-	-	-	(345,204)	(73,039)
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	(870,000)	(1,000,000)
Girdwood Valley Capital Projects Fund	-	-	-	-	(433,121)	(202,345)
Information Technology Capital Projects Fund	-	-	-	-	(1,795,600)	-
Equipment Maintenance Fund	-	-	-	-	(77,003)	-
Total Transfers to Other Funds	(2,288,721)	-	-	-	(20,898,016)	(13,191,045)
Transfers to Other Sub-Funds:						
Transfer to ER-Chugiak Birchwood Rural Roads	-	-	-	-	(98,595)	(102,615)
Police and Fire Retiree Medical Administration Fund	-	-	-	-	(197,594)	(197,594)
Total Transfers to Other Sub-Funds	-	-	-	-	(296,189)	(300,209)
Proceeds from Bond Sales	-	-	-	-	4,100,000	3,800,000
Premium on Bonds and Notes	-	-	-	-	6,098,463	2,392,756
Proceeds from Refunding Bonds	-	-	-	-	27,750,000	20,265,000
Proceeds from Sale of Assets	-	-	-	-	323,546	361,123
Insurance Recoveries	-	-	-	-	450,711	410,404
Loan Proceeds	-	-	-	-	1,795,600	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	(33,432,224)	(22,580,259)
Total Other Financing Sources (Uses)	(2,288,721)	-	-	197,594	25,595,572	27,469,074
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(558,394)	(2,532,151)	6,278	78,511	209,955	6,900,933
Fund Balance (Deficit), January 1	5,000,545	(7,047,849)	1,914,381	174,042	66,712,065	59,811,132
Fund Balance (Deficit), December 31	\$ 4,442,151	\$ (9,580,000)	\$ 1,920,659	\$ 252,553	\$ 66,922,020	\$ 66,712,065



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MUNICIPALITY OF ANCHORAGE, ALASKA  
 Areawide Service Area  
 Comparative Balance Sheet  
 December 31, 2019 and 2018

	2019	2018
<b>ASSETS</b>		
Cash	\$ 7,670	\$ 7,670
Equity in General Cash Pool	65,681,331	64,457,406
Investments	3,387,875	2,690,724
Master Lease Agreement Escrow		
Accrued Interest on Investments	829,748	815,211
Taxes Receivable:		
Delinquent Taxes	3,561,449	3,981,029
Tax Liens	235,208	261,598
Penalties and Interest	1,631,671	1,665,764
Less: Allowance for Uncollectibles	(63,235)	(83,033)
Total Net Taxes Receivable	5,365,093	5,825,358
Accounts Receivable:		
Accounts Receivable	13,613,440	13,809,597
Less: Allowance for Uncollectibles	(4,684,262)	(3,887,935)
Total Net Accounts Receivable	8,929,178	9,921,662
Special Assessments Receivable:		
Current	13,302	-
Unbilled	146,251	-
Total Special Assessments Receivable	159,553	-
Intergovernmental Receivables	730,939	6,739,097
Due from Other Sub-Funds:		
Former City Service Area Fund	1,174	1,174
Building Safety Fund	9,265,183	6,653,702
Total Due from Other Sub-Funds	9,266,357	6,654,876
Due from Other Funds:		
Federal Grants Fund	-	3,080,111
Areawide Capital Projects Fund	89,910	89,911
Convention Center Operating Reserve Fund		
Solid Waste Services Fund	-	141,656
Merrill Field Airport Fund	-	3,823,576
Merrill Field Airport Capital Projects Fund	-	67,116
Information Technology Fund	18,474,259	13,678,984
Police and Fire Retiree Medical Liability Fund	2,141	-
E911 Surcharge Fund	780,629	770,174
MOA Trust Fund	210,534	38,294
Other Restricted Resources Fund	158,611	115,942
Total Due from Other Funds	19,716,084	21,805,764
Inventories, at Cost	1,222,614	1,258,993
Prepaid Items and Deposits	32,450	123,406
Assets Held for Resale	4,888,761	-
Advances to Disaster Recovery Fund	9,216,946	2,316,239
Advances to Information Technology Fund		
Advance to Areawide Capital Projects Fund	606,436	696,346
<b>TOTAL ASSETS</b>	<b>\$ 130,041,035</b>	<b>\$ 123,312,752</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Areawide Service Area  
Comparative Balance Sheet  
December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<b>LIABILITIES</b>		
Accounts Payable and Contract Retainages	\$ 4,088,043	\$ 4,438,837
Accrued Payroll Liabilities	3,840,878	3,495,511
Due to Component Units:		
Anchorage School District	82,950,062	81,971,730
Unearned Revenue and Deposits	948,133	2,305,713
Advances from Workers Comp and General Liability	5,833,909	5,750,961
Advances from Medical Dental Self Insurance	152,646	245,528
Total Liabilities	<u>97,813,671</u>	<u>98,208,280</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	3,690,413	4,314,353
Unavailable Revenues - Special Assessments	151,418	-
Unavailable Revenues - Risk Management Claims	214,581	196,543
Unavailable Revenues - Build American Bonds Interest	55,086	55,086
Time Restricted Health Permits Receipts	558,601	539,246
Total Deferred Inflows of Resources	<u>4,670,099</u>	<u>5,105,228</u>
<b>FUND BALANCE</b>		
Nonspendable	15,967,207	4,394,984
Restricted	3,387,875	2,690,724
Committed	8,202,183	12,890,114
Unassigned	-	23,422
Total Fund Balance	<u>27,557,265</u>	<u>19,999,244</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<u>\$ 130,041,035</u>	<u>\$ 123,312,752</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, 2019 and 2018

	2019	2018
REVENUES		
Taxes	\$ 319,139,938	\$ 310,237,754
Assessments in Lieu of Taxes	3,463,769	3,382,960
Special Assessments	94,642	-
Licenses and Permits	3,314,200	3,285,793
Intergovernmental	10,421,688	11,016,282
Charges for Services	17,885,719	18,222,476
Fines and Forfeitures	330,048	216,786
Investment Income	2,322,906	920,730
Restricted Contributions	136,528	126,429
Other	2,298,112	1,089,845
Total Revenues	359,407,550	348,499,055
EXPENDITURES		
General Government:		
Assembly	3,785,913	3,786,387
Equal Rights Commission	811,984	774,254
Internal Audit	69,654	63,725
Office of the Mayor	623,011	805,614
Municipal Attorney	1,975,440	1,868,390
Municipal Manager	(1,168,845)	(955,008)
Finance	11,318,439	8,657,985
Information Technology	437,001	396,311
Employee Relations	91,210	4,528
Purchasing	591,204	425,521
Heritage Land Bank	3,581,019	3,677,661
Total General Government	22,116,030	19,505,368
Public Safety:		
Health and Human Services	13,612,254	13,090,516
Fire Services	27,309,934	23,959,624
Police Services	4,122,649	4,030,233
Total Public Safety	45,044,837	41,080,373
Public Services:		
Economic and Community Development	24,249,680	32,509,707
Public Transportation	24,657,459	23,922,400
Public Works	18,745,917	8,404,881
Education	247,221,383	247,093,515
Maintenance and Operations	331,682	(558,119)
Total Public Services	315,206,121	311,372,384
PERS On-behalf Expenditures	3,691,482	2,794,143
Debt Service:		
Principal	2,211,277	2,277,997
Interest and Fiscal Charges	2,455,000	1,750,791
Bond Issuance Costs	87,968	7,744
Total Debt Service	4,754,245	4,036,532
Total Expenditures	390,812,715	378,788,800
Deficiency of Revenues over Expenditures	(31,405,165)	(30,289,745)
OTHER FINANCING SOURCES (USES)		
Proceeds from Bond Sales	4,100,000	3,800,000
Premium on Bonds and Notes	734,219	242,957
Proceeds for Refunding Bonds	2,823,942	2,057,677
Payment to Refunding Bond Escrow Agent	(3,402,185)	(2,292,765)
Transfers from Other Funds	39,402,946	35,985,422
Transfers to Other Sub-Funds	(81,787)	(100,773)
Transfers to Other Funds	(6,802,901)	(4,220,953)
Proceeds from Sale of Assets	205,555	225,922
Insurance Recoveries	187,797	354,096
Loan Proceeds	1,795,600	-
Total Other Financing Sources (Uses)	38,963,186	36,051,583
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	7,558,021	5,761,838
Fund Balance, January 1	19,999,244	14,237,406
Fund Balance, December 31	\$ 27,557,265	\$ 19,999,244

MUNICIPALITY OF ANCHORAGE, ALASKA  
Areawide Service Area  
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources  
For the Year Ended December 31, 2019

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 232,798,770	\$ 233,456,129	\$ 657,359
Personal Property	20,472,729	21,011,708	538,979
Foreclosed Property	255,000	222,300	(32,700)
Aircraft	194,000	182,160	(11,840)
Motor Vehicle Registration	6,268,992	6,283,894	14,902
Motor Vehicle Rental	7,100,000	6,949,397	(150,603)
Hotel and Motel	11,868,803	12,466,711	597,908
Excise on Tobacco Products	21,200,000	19,849,332	(1,350,668)
Excise on Marijuana Products	4,000,000	4,041,331	41,331
Excise on Fuel Products	13,900,000	13,435,158	(464,842)
Penalties and Interest	1,241,399	1,366,209	124,810
Tax Cost Recoveries	10,100	(124,391)	(134,491)
Total Taxes	319,309,793	319,139,938	(169,855)
Assessments in Lieu of Taxes:			
Municipal Enterprise Service Assessment	731,680	703,725	(27,955)
Assessments in Lieu of Property Taxes	3,086,000	2,760,044	(325,956)
Total Assessments in Lieu of Taxes	3,817,680	3,463,769	(353,911)
Special Assessments:			
Collections	-	94,345	94,345
Penalties and Interest	-	297	297
Total Special Assessments	-	94,642	94,642
Licenses and Permits:			
Taxicab Permits and Revisions	428,664	566,595	137,931
Chauffeur Licenses and Renewals	21,000	24,725	3,725
Construction and ROW Permits	1,005,080	1,161,925	156,845
Animal Licenses	256,500	238,448	(18,052)
Local Business Licenses	18,000	15,040	(2,960)
Marijuana Licenses	34,000	41,100	7,100
Landscaping Plan Reviews	34,490	12,216	(22,274)
Building Permit Plan Reviews	318,970	362,286	43,316
Inspections	611,720	335,115	(276,605)
Land Use Permits	102,410	143,460	41,050
Miscellaneous Permits	383,730	413,290	29,560
Total Licenses and Permits	3,214,564	3,314,200	99,636
Intergovernmental:			
Other Federal Grants - Direct	49,181	79,300	30,119
Build America Bond Subsidy	65,440	39,128	(26,312)
Fisheries Tax	126,176	143,344	17,168
Electric Co-op Allocation	478,892	461,050	(17,842)
Municipal Assistance	6,100,000	4,557,777	(1,542,223)
PERS On-behalf Revenues	-	3,691,482	3,691,482
State Grant Revenue - Direct	1,420,440	1,449,607	29,167
Total Intergovernmental	8,240,129	10,421,688	2,181,559
Charges for Services:			
Sports and Parks Activities	70,000	120,903	50,903
School District Service Fees	40,000	17,307	(22,693)
Ambulance Service Fees	9,250,000	8,610,688	(639,312)
DWI Impound Administrative Fees	245,520	290,109	44,589
Health Service Fees	559,155	432,962	(126,193)
Sanitary Inspection Fees	1,623,045	1,669,198	46,153
Cemetery Fees	322,634	344,283	21,649
Zoning Fees	449,970	431,997	(17,973)
Maps and Publications	6,690	6,242	(448)
Platting Fees	375,765	353,097	(22,668)
Animal Shelter Fees	275,750	291,908	16,158
Mapping Fees	4,400	1,673	(2,727)
Transit Fees	3,409,500	3,333,480	(76,020)
Transit Advertising Fees	260,000	364,784	104,784
Library Fees	3,200	1,275	(1,925)
Lost Book Reimbursement	25,000	14,349	(10,651)
Sale of Books	-	1,059	1,059
Copier Fees	35,230	35,991	761
Reimbursed Costs	1,688,123	1,451,434	(236,689)
US Passport Processing Fees	2,000	15,824	13,824
Miscellaneous Services	104,761	97,156	(7,605)
Total Charges for Services	18,750,743	17,885,719	(865,024)

MUNICIPALITY OF ANCHORAGE, ALASKA  
Areawide Service Area  
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources  
For the Year Ended December 31, 2019

	Estimated	Actual	Variance With Final Budget
<b>REVENUES</b>			
Fines and Forfeitures:			
Parking Enforcement Fines	\$ 138,000	\$ 109,717	\$ (28,283)
Library Book Fines	99,500	89,638	(9,862)
Pre-Trial Diversion Costs	120,000	49,520	(70,480)
Traffic Court Fines	250,000	-	(250,000)
Other Fines and Forfeitures	54,250	81,173	26,923
Total Fines and Forfeitures	661,750	330,048	(331,702)
Investment Income:			
Short-term Investments	2,062,350	827,404	(1,234,946)
Other	24,000	1,495,502	1,471,502
Total Investment Income	2,086,350	2,322,906	236,556
Restricted Contributions	136,489	136,528	39
Other:			
Leases and Rentals	636,139	533,904	(102,235)
Parking Garages and Lots	66,772	43,328	(23,444)
Ticket Surcharges	30,000	(28,852)	(58,852)
Collection Revenues	170,000	189,577	19,577
Cash Over & Short	-	(374)	(374)
Appeal Receipts	1,000	-	(1,000)
Prior Year Expenditure Recovery	-	1,160,425	1,160,425
Claims and Judgments	-	9,836	9,836
Miscellaneous	226,050	390,268	164,218
Total Other	1,129,961	2,298,112	1,168,151
Total Revenues	357,347,459	359,407,550	2,060,091
Transfers from Other Funds:			
MOA Trust Fund	6,500,000	6,500,000	-
Public Transportation Capital Projects Fund	29	29	-
Areawide Capital Projects Fund	4,888,737	4,888,964	227
Electric Utility Fund	9,650,172	9,645,938	(4,234)
Refuse Utility Fund	82,191	82,155	(36)
Solid Waste Utility Fund	1,090,282	1,091,354	1,072
Water Utility Fund	8,709,134	8,705,313	(3,821)
Wastewater Utility Fund	6,250,429	6,247,687	(2,742)
Airport Fund	54,044	54,021	(23)
Port Fund	2,486,097	2,187,485	(298,612)
Total Transfers from Other Funds	39,711,115	39,402,946	(308,169)
Proceeds from Bond Sales	3,711,578	4,100,000	388,422
Premium on Bonds and Notes	155,377	734,219	578,842
Proceeds from Refunding Bonds	-	2,823,942	2,823,942
Loan Proceeds	1,795,600	1,795,600	-
Proceeds from Sale of Assets	203,013	205,555	2,542
Insurance Recoveries	184,297	187,797	3,500
<b>TOTAL</b>	<b>\$ 403,108,439</b>	<b>\$ 408,657,609</b>	<b>\$ 5,549,170</b>

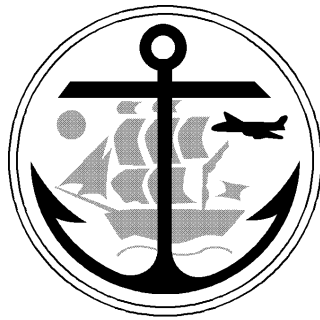


MUNICIPALITY OF ANCHORAGE, ALASKA  
Areawide Service Area  
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses  
For the Year Ended December 31, 2019

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Assembly	\$ 4,997,147	\$ 4,662,372	\$ 3,785,913	\$ -	\$ 3,785,913	\$ 876,459
Equal Rights Commission	943,733	940,637	811,984	-	811,984	128,653
Internal Audit	136,489	136,489	69,654	-	69,654	66,835
Office of the Mayor	859,342	974,890	623,011	-	623,011	351,879
Municipal Attorney	1,718,195	1,719,928	1,975,440	-	1,975,440	(255,512)
Municipal Manager	(447,448)	(386,647)	(1,168,845)	-	(1,168,845)	782,198
Finance	8,721,462	12,727,591	11,318,439	-	11,318,439	1,409,152
Information Technology	359,237	341,054	437,001	-	437,001	(95,947)
Employee Relations	155,117	155,120	91,210	-	91,210	63,910
Purchasing	269,497	469,500	591,204	-	591,204	(121,704)
Heritage Land Bank	650,504	773,916	3,581,019	-	3,581,019	(2,807,103)
Total General Government	18,363,275	22,514,850	22,116,030	-	22,116,030	398,820
Public Safety:						
Health and Human Services	14,100,285	13,875,406	13,612,254	-	13,612,254	263,152
Fire Services	26,065,118	27,465,723	27,309,934	-	27,309,934	155,789
Police Services	4,061,254	4,061,254	4,122,649	-	4,122,649	(61,395)
Total Public Safety	44,226,657	45,402,383	45,044,837	-	45,044,837	357,546
Public Services:						
Economic and Community Development	23,832,075	25,236,201	24,249,680	-	24,249,680	986,521
Public Transportation	24,010,164	24,697,519	24,657,459	-	24,657,459	40,060
Public Works	19,387,129	18,947,826	18,745,917	-	18,745,917	201,909
Education	-	247,221,383	247,221,383	-	247,221,383	-
Maintenance and Operations	(317,826)	(350,865)	331,682	-	331,682	(682,547)
Total Public Services	66,911,542	315,752,064	315,206,121	-	315,206,121	545,943
PERS On-behalf Expenditures	-	-	3,691,482	(3,691,482)	-	-
Debt Service:						
Principal	2,230,366	2,424,576	2,211,277	-	2,211,277	213,299
Interest and Fiscal Charges	1,881,124	2,463,325	2,455,000	-	2,455,000	8,325
Bond Issuance Costs	-	18,477	87,968	-	87,968	(69,491)
Total Debt Service	4,111,490	4,906,378	4,754,245	-	4,754,245	152,133
Transfers to Other Sub-Funds:						
Police and Fire Retiree Medical Administration Fund	-	-	81,787	-	81,787	(81,787)
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	558,362	593,953	593,953	-	593,953	-
Nuisance Abatement Fund	-	70,000	70,000	-	70,000	-
State Grants Fund	576,623	508,312	503,312	-	503,312	5,000
Federal Grants Fund	73,078	182,106	182,106	-	182,106	-
Miscellaneous Operational Grants Fund	500,025	1,339,286	1,339,261	-	1,339,261	25
Police and Fire Retiree Medical Liability Fund	257,565	257,565	175,778	-	175,778	81,787
Areawide Capital Projects Fund	1,127,915	1,698,150	1,697,435	-	1,697,435	715
Information Technology Capital Projects Fund	-	1,795,600	1,795,600	-	1,795,600	-
General Liability Fund	-	98,249	23,249	-	23,249	75,000
Equipment Maintenance Fund	-	77,003	77,003	-	77,003	-
Public Transportation Capital Projects Fund	56,273	345,204	345,204	-	345,204	-
Total Transfer to Other Funds	3,149,841	6,965,428	6,802,901	-	6,802,901	162,527
Payment to Refunding Bond Escrow Agent	-	-	3,402,185	-	3,402,185	(3,402,185)
<b>TOTAL</b>	<b>\$ 136,762,805</b>	<b>\$ 395,541,103</b>	<b>\$ 401,099,588</b>	<b>\$ (3,691,482)</b>	<b>\$ 397,408,106</b>	<b>\$ (1,867,003)</b>

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, 2019

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
General Government:								
Assembly	\$ 1,932,529	\$ 44,259	\$ 320,478	\$ 1,548,393	\$ -	\$ 5,591	\$ (21,078)	\$ 3,830,172
Equal Rights Commission	602,335	-	2,190	114,838	-	7,579	85,042	811,984
Internal Audit	724,497	29,642	856	8,695	-	-	(664,394)	99,296
Office of the Mayor	1,137,486	57,425	6,856	652,014	-	-	(1,173,345)	680,436
Municipal Attorney	5,645,036	221,045	25,510	1,496,063	-	-	(5,191,169)	2,196,485
Municipal Manager	1,523,299	36,906	75,018	95,019	937,693	-	(2,862,181)	(194,246)
Finance	11,128,445	450,618	134,504	3,516,175	1,116,719	18,270	(3,478,955)	12,885,776
Information Technology	605,451	117,715	208,919	293,000	-	44,271	(714,640)	554,716
Employee Relations	4,395,930	70,257	50,099	214,988	-	74,945	(4,644,752)	161,467
Purchasing	1,678,989	46,994	26,097	245,055	-	-	(1,358,937)	638,198
Heritage Land Bank	262,674	-	3,862	6,754,033	-	-	(3,439,550)	3,581,019
Total General Government	29,636,671	1,074,861	854,389	14,938,273	2,054,412	150,656	(23,463,959)	25,245,303
Public Safety:								
Health and Human Services	4,467,987	348,970	224,612	6,197,173	169,149	94,551	2,627,931	14,130,373
Fire Services	19,052,933	568,838	867,800	6,775,893	1,213,841	-	613,308	29,092,613
Police Services	-	-	-	16,524	-	-	4,106,125	4,122,649
Total Public Safety	23,520,920	917,808	1,092,412	12,989,590	1,382,990	94,551	7,347,364	47,345,635
Public Services:								
Economic and Community Development	7,765,310	208,698	90,262	11,910,415	746,599	193,754	4,289,939	25,204,977
Public Transportation	15,316,135	474,966	2,685,241	5,004,348	557,967	15,370	1,636,365	25,690,392
Public Works	14,606,135	933,365	646,886	817,788	-	121,135	2,553,973	19,679,282
Education	-	-	-	247,221,383	-	-	-	247,221,383
Maintenance and Operations	5,536,089	81,784	629,360	6,607,926	12,277	-	(12,441,693)	425,743
Total Public Services	43,223,669	1,698,813	4,051,749	271,561,860	1,316,843	330,259	(3,961,416)	318,221,777
Transfers to Other Sub-Funds:								
Police and Fire Retiree Medical Administration Fund	-	-	-	81,787	-	-	-	81,787
Transfers to Other Funds:								
Convention Center Operating Reserve Fund	-	-	-	593,953	-	-	-	593,953
Nuisance Abatement Fund	-	-	-	70,000	-	-	-	70,000
State Grants Fund	-	-	-	503,312	-	-	-	503,312
Federal Grants Fund	-	-	-	182,106	-	-	-	182,106
Miscellaneous Operational Grants Fund	-	-	-	1,339,261	-	-	-	1,339,261
Police and Fire Retiree Medical Liability Fund	-	-	-	175,778	-	-	-	175,778
Areawide Capital Projects Fund	-	-	-	1,697,435	-	-	-	1,697,435
Public Transportation Capital Projects Fund	-	-	-	345,204	-	-	-	345,204
Information Technology Capital Projects Fund	-	-	-	1,795,600	-	-	-	1,795,600
General Liability Fund	-	-	-	23,249	-	-	-	23,249
Equipment Maintenance Fund	-	-	-	77,003	-	-	-	77,003
Total Transfers to Other Funds	-	-	-	6,802,901	-	-	-	6,802,901
Payment to Refunding Bond Escrow Agent	-	-	-	-	3,402,185	-	-	3,402,185
TOTAL	\$ 96,381,260	\$ 3,691,482	\$ 5,998,550	\$ 306,374,411	\$ 8,156,430	\$ 575,466	\$ (20,078,011)	\$ 401,099,588



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MUNICIPALITY OF ANCHORAGE, ALASKA  
Former City Service Area  
Comparative Balance Sheet  
December 31, 2019 and 2018

	2019	2018
<b>ASSETS</b>		
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	1,385	420
Unbilled	5,797	6,762
Total Special Assessments Receivable	7,182	7,182
<b>TOTAL ASSETS</b>	<b>14,768</b>	<b>14,768</b>
<b>LIABILITIES</b>		
Due to Areawide	1,174	1,174
Total Liabilities	1,174	1,174
<b>DEFERRED INFLOWS OF RESOURCES</b>		
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
<b>FUND DEFICIT</b>		
Unassigned	(1,174)	(1,174)
Total Fund Deficit	(1,174)	(1,174)
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND DEFICIT</b>	<b>\$ 14,768</b>	<b>\$ 14,768</b>

EXHIBIT AA-10

MUNICIPALITY OF ANCHORAGE, ALASKA  
Former City Service Area  
Comparative Statements of Revenues, Expenditures,  
and Changes in Fund Deficit  
For the Years Ended December 31, 2019 and 2018

	2019	2018
<b>REVENUES</b>		
Investment Loss	\$ -	\$ (23)
Total Revenues	-	(23)
<b>EXPENDITURES</b>		
Public Services:		
Maintenance and Operations	-	-
Total Expenditures	-	-
Deficiency of Revenues over Expenditures	-	(23)
Fund Deficit, January 1	(1,174)	(1,151)
Fund Deficit, December 31	\$ (1,174)	\$ (1,174)

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, 2019

No Information to Present

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, 2019

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, 2019

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA  
 Chugiak Fire Service Area  
 Comparative Balance Sheet  
 December 31, 2019 and 2018

	2019	2018
<b>ASSETS</b>		
Equity in General Cash Pool	\$ 1,996,361	\$ 2,267,306
Taxes Receivable:		
Delinquent Taxes	50,388	48,274
Penalties and Interest	3,818	4,229
Less: Allowance for Uncollectibles	(335)	(416)
Total Net Taxes Receivable	53,871	52,087
Intergovernmental Receivables	2,293	2,018
<b>TOTAL ASSETS</b>	<b>2,052,525</b>	<b>2,321,411</b>
<b>LIABILITIES</b>		
Accounts Payable	-	30
Total Liabilities	-	30
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	38,844	42,443
Total Deferred Inflows of Resources	38,844	42,443
<b>FUND BALANCE</b>		
Committed	97,438	100,976
Unassigned	1,916,243	2,177,962
Total Fund Balance	2,013,681	2,278,938
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 2,052,525</b>	<b>\$ 2,321,411</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 Chugiak Fire Service Area  
 Comparative Statements of Revenues, Expenditures, Other Financing  
 Uses and Changes in Fund Balance  
 For the Years Ended December 31, 2019 and 2018

	2019	2018
REVENUES		
Taxes	\$ 1,294,335	\$ 1,251,048
Intergovernmental	1,466	1,522
Investment Income	127,900	22,090
Other	242,112	244,173
Total Revenues	1,665,813	1,518,833
EXPENDITURES		
Public Safety:		
Fire Services	1,181,070	1,223,945
Total Expenditures	1,181,070	1,223,945
Excess of Revenues over Expenditures	484,743	294,888
OTHER FINANCING USES		
Transfers to Other Funds	(750,000)	-
Total Other Financing Uses	(750,000)	-
Excess (Deficiency) of Revenues over Expenditures and Other Financing Uses	(265,257)	294,888
Fund Balance, January 1	2,278,938	1,984,050
Fund Balance, December 31	\$ 2,013,681	\$ 2,278,938

MUNICIPALITY OF ANCHORAGE, ALASKA  
Chugiak Fire Service Area  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2019

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 1,237,853	\$ 1,235,137	\$ (2,716)
Personal Property	28,946	28,402	(544)
Motor Vehicle Registration	19,667	19,715	48
Penalties and Interest	7,561	9,682	2,121
Tax Cost Recoveries	-	1,399	1,399
Total Taxes	1,294,027	1,294,335	308
Intergovernmental:			
Electric Co-op Allocation	1,523	1,466	(57)
Investment Income - Short-term Investments	59,000	127,900	68,900
Other:			
Prior Year Expenditure Recovery	-	242,112	242,112
<b>TOTAL</b>	<b>\$ 1,354,550</b>	<b>\$ 1,665,813</b>	<b>\$ 311,263</b>

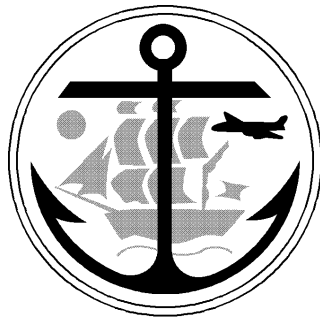
MUNICIPALITY OF ANCHORAGE, ALASKA  
Chugiak Fire Service Area  
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses  
For the Year Ended December 31, 2019

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ 1,245,245	\$ 1,354,550	\$ 1,181,070	\$ -	\$ 1,181,070	\$ 173,480
Transfers to Other Funds:						
Chugiak Fire Capital Projects Fund	-	750,000	750,000	-	750,000	-
<b>TOTAL</b>	<b>\$ 1,245,245</b>	<b>\$ 2,104,550</b>	<b>\$ 1,931,070</b>	<b>\$ -</b>	<b>\$ 1,931,070</b>	<b>\$ 173,480</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Chugiak 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, 2019

EXPENDITURES	Supplies	Other Services and Charges	Charges To/From Other Departments	Actual on GAAP Basis
	Public Safety:			
Fire Services	\$ 2,262	\$ 851,544	\$ 327,264	\$ 1,181,070
Transfers to Other Funds:				
Chugiak Fire Capital Projects Fund	-	750,000	-	750,000
<b>TOTAL</b>	<b>\$ 2,262</b>	<b>\$ 1,601,544</b>	<b>\$ 327,264</b>	<b>\$ 1,931,070</b>





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MUNICIPALITY OF ANCHORAGE, ALASKA  
 Glen Alps Service Area  
 Comparative Balance Sheet  
 December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<b>ASSETS</b>		
Equity in General Cash Pool	\$ 451,276	\$ 432,752
Taxes Receivable:		
Delinquent Taxes	8,710	9,774
Penalties and Interest	296	283
Less: Allowance for Uncollectibles	<u>(16)</u>	<u>(16)</u>
Total Net Taxes Receivable	<u>8,990</u>	<u>10,041</u>
Intergovernmental Receivables	<u>659</u>	<u>580</u>
<b>TOTAL ASSETS</b>	<u><u>460,925</u></u>	<u><u>443,373</u></u>
<b>LIABILITIES</b>		
Accounts Payable	<u>16,601</u>	<u>50,603</u>
Total Liabilities	<u>16,601</u>	<u>50,603</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	<u>8,678</u>	<u>8,248</u>
Total Deferred Inflows of Resources	<u>8,678</u>	<u>8,248</u>
<b>FUND BALANCE</b>		
Committed	20,535	16,536
Unassigned	<u>415,111</u>	<u>367,986</u>
Total Fund Balance	<u>435,646</u>	<u>384,522</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<u><u>\$ 460,925</u></u>	<u><u>\$ 443,373</u></u>

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, 2019 and 2018

	<u>2019</u>	<u>2018</u>
REVENUES		
Taxes	\$ 314,529	\$ 307,972
Intergovernmental	412	427
Investment Income	25,097	4,352
Total Revenues	<u>340,038</u>	<u>312,751</u>
EXPENDITURES		
Public Services:		
Maintenance and Operations	<u>248,914</u>	<u>200,436</u>
Total Expenditures	<u>248,914</u>	<u>200,436</u>
Excess of Revenues over Expenditures	<u>91,124</u>	<u>112,315</u>
OTHER FINANCING Sources (USES)		
Insurance Recoveries	-	4,992
Transfers to Other Funds	<u>(40,000)</u>	<u>(40,000)</u>
Total Other Financing Sources (Uses)	<u>(40,000)</u>	<u>(35,008)</u>
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	51,124	77,307
Fund Balance, January 1	<u>384,522</u>	<u>307,215</u>
Fund Balance, December 31	<u>\$ 435,646</u>	<u>\$ 384,522</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Glen Alps Service Area  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2019

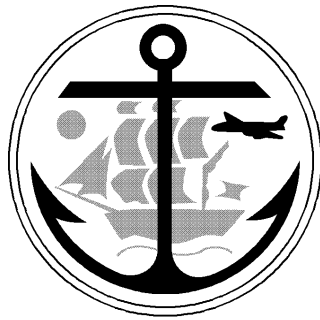
REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 302,892	\$ 305,277	\$ 2,385
Personal Property	1,366	1,475	109
Motor Vehicle Registration	5,651	5,665	14
Penalties and Interest	1,880	1,942	62
Tax Cost Recoveries	-	170	170
Total Taxes	311,789	314,529	2,740
Intergovernmental:			
Electric Co-op Allocation	428	412	(16)
Investment Income - Short-term Investments	10,000	25,097	15,097
TOTAL	\$ 322,217	\$ 340,038	\$ 17,821

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, 2019

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	\$ 273,608	\$ 282,217	\$ 248,914	\$ -	\$ 248,914	\$ 33,303
Transfers to Other Funds:						
Miscellaneous Pass Thru Capital Projects Fund	40,000	40,000	40,000	-	40,000	-
TOTAL	\$ 313,608	\$ 322,217	\$ 288,914	\$ -	\$ 288,914	\$ 33,303

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, 2019

EXPENDITURES	Other Services and Charges	Charges To/From Other Departments	Actual on GAAP Basis
Public Services:			
Maintenance and Operations	\$ 218,914	\$ 30,000	\$ 248,914
Transfers to Other Funds:			
Miscellaneous Pass Thru Capital Projects Fund	40,000	-	40,000
TOTAL	\$ 258,914	\$ 30,000	\$ 288,914



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MUNICIPALITY OF ANCHORAGE, ALASKA  
Girdwood Valley Service Area  
Comparative Balance Sheet  
December 31, 2019 and 2018

	2019	2018
<b>ASSETS</b>		
Equity in General Cash Pool	\$ 1,183,384	\$ 1,378,738
Taxes Receivable:		
Delinquent Taxes	49,996	66,818
Penalties and Interest	3,667	5,679
Less: Allowance for Uncollectibles	(320)	(528)
Total Net Taxes Receivable	53,343	71,969
Accounts Receivable:		
Accounts Receivable	30,300	-
Intergovernmental Receivables	3,293	2,898
<b>TOTAL ASSETS</b>	1,270,320	1,453,605
<b>LIABILITIES</b>		
Accounts Payable	120,833	212,503
Accrued Payroll Liabilities	-	8,175
Total Liabilities	120,833	220,678
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	37,114	54,457
Total Deferred Inflows of Resources	37,114	54,457
<b>FUND BALANCE</b>		
Committed	243,979	229,594
Unassigned	868,394	948,876
Total Fund Balance	1,112,373	1,178,470
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	\$ 1,270,320	\$ 1,453,605

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, 2019 and 2018

	2019	2018
REVENUES		
Taxes	\$ 3,211,010	\$ 3,049,568
Intergovernmental	24,712	17,571
Charges for Services	40,786	46,233
Investment Income	62,166	13,037
Other	8,301	4,953
Total Revenues	3,346,975	3,131,362
EXPENDITURES		
Public Safety:		
Fire Services	1,103,804	983,159
Police Services	647,596	588,181
Total Public Safety	1,751,400	1,571,340
Public Services:		
Economic and Community Development	223,003	245,210
Maintenance and Operations	982,920	964,655
Total Public Services	1,205,923	1,209,865
PERS On-behalf Expenditures	22,628	15,409
Debt Service:		
Principal	-	1,655
Interest and Fiscal Charges	-	91
Total Debt Service	-	1,746
Total Expenditures	2,979,951	2,798,360
Excess of Revenues over Expenditures	367,024	333,002
OTHER FINANCING USES		
Transfers to Other Funds	(433,121)	(202,345)
Total Other Financing Uses	(433,121)	(202,345)
Excess (Deficiency) of Revenues over Expenditures and Other Financing Uses	(66,097)	130,657
Fund Balance, January 1	1,178,470	1,047,813
Fund Balance, December 31	\$ 1,112,373	\$ 1,178,470

MUNICIPALITY OF ANCHORAGE, ALASKA  
Girdwood Valley Service Area  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2019

REVENUES	Estimated	Actual	Variance
			With Final Budget
Taxes:			
Real Property	\$ 3,013,325	\$ 3,034,452	\$ 21,127
Personal Property	127,901	130,154	2,253
Motor Vehicle Registration	28,237	28,306	69
Penalties and Interest	10,857	16,783	5,926
Tax Cost Recoveries	-	1,315	1,315
Total Taxes	3,180,320	3,211,010	30,690
Intergovernmental:			
Electric Co-op Allocation	2,164	2,084	(80)
PERS On-behalf Revenues	-	22,628	22,628
Total Intergovernmental	2,164	24,712	22,548
Charges for Services:			
Recreation Centers and Programs	3,500	1,684	(1,816)
Recreation Center Rentals and Activities	-	6,171	6,171
Camping Fees	3,500	2,631	(869)
Reimbursed Costs	-	30,300	30,300
Total Charges for Services	7,000	40,786	33,786
Investment Income - Short-term Investments	37,000	62,166	25,166
Other:			
Prior Year Expenditure Recovery	-	1,759	1,759
Lease and Rental Revenue	6,000	6,542	542
Total Other	6,000	8,301	2,301
<b>TOTAL</b>	<b>\$ 3,232,484</b>	<b>\$ 3,346,975</b>	<b>\$ 114,491</b>

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, 2019

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ 1,045,025	\$ 1,093,763	\$ 1,103,804	\$ -	\$ 1,103,804	\$ (10,041)
Police Services	635,309	650,331	647,596	-	647,596	2,735
Total Public Safety	1,680,334	1,744,094	1,751,400	-	1,751,400	(7,306)
Public Services:						
Economic and Community Development	242,465	242,532	223,003	-	223,003	19,529
Maintenance and Operations	1,031,713	1,032,737	982,920	-	982,920	49,817
Total Public Services	1,274,178	1,275,269	1,205,923	-	1,205,923	69,346
PERS On-behalf Expenditures	-	-	22,628	(22,628)	-	-
Transfers to Other Funds:						
Girdwood Valley Capital Projects Fund	175,121	453,121	433,121	-	433,121	20,000
<b>TOTAL</b>	<b>\$ 3,129,633</b>	<b>\$ 3,472,484</b>	<b>\$ 3,413,072</b>	<b>\$ (22,628)</b>	<b>\$ 3,390,444</b>	<b>\$ 82,040</b>



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, 2019

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:								
Fire Services	\$ -	\$ -	\$ 3,557	\$ 855,371	\$ -	\$ -	\$ 244,876	\$ 1,103,804
Police Services	-	-	275	647,075	-	-	246	647,596
Total Public Safety	-	-	3,832	1,502,446	-	-	245,122	1,751,400
Public Services:								
Economic and Community Development	10,857	-	18,635	102,409	-	15,062	76,040	223,003
Maintenance and Operations	243,097	-	60,734	603,109	-	-	75,980	982,920
Total Public Services	253,954	-	79,369	705,518	-	15,062	152,020	1,205,923
PERS On-behalf Expenditures	-	22,628	-	-	-	-	-	22,628
Transfers to Other Funds:								
Girdwood Valley Capital Projects Fund	-	-	-	433,121	-	-	-	433,121
TOTAL	\$ 253,954	\$ 22,628	\$ 83,201	\$ 2,641,085	\$ -	\$ 15,062	\$ 397,142	\$ 3,413,072

MUNICIPALITY OF ANCHORAGE, ALASKA  
Former Borough Roads and Drainage Service Area  
Comparative Balance Sheet  
December 31, 2019 and 2018

	2019	2018
<b>ASSETS</b>		
Equity in General Cash Pool	\$ 117,921	\$ 111,400
Taxes Receivable:		
Delinquent Taxes	32,285	32,284
Penalties and Interest	22,146	22,146
Less: Allowance for Uncollectibles	(1,774)	(1,774)
Total Net Taxes Receivable	52,657	52,656
<b>TOTAL ASSETS</b>	170,578	164,056
 <b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	52,657	52,656
Total Deferred Inflows of Resources	52,657	52,656
 <b>FUND BALANCE</b>		
Unassigned	117,921	111,400
Total Fund Balance	117,921	111,400
<b>TOTAL DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	\$ 170,578	\$ 164,056

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, 2019 and 2018

	2019	2018
<b>REVENUES</b>		
Investment Income	\$ 6,521	\$ 1,072
Total Revenues	6,521	1,072
<b>EXPENDITURES</b>		
Public Services:		
Maintenance and Operations	-	-
Total Expenditures	-	-
Excess of Revenues over Expenditures	6,521	1,072
Fund Balance, January 1	111,400	110,328
Fund Balance, December 31	\$ 117,921	\$ 111,400

EXHIBIT AA-31  
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA  
Former Borough Roads and Drainage Service Area  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2019

REVENUES:  
Investment Income - Short Term Investments  
TOTAL

	Estimated	Actual	Variance With Final Budget
\$	-	\$ 6,521	\$ 6,521
\$	-	\$ 6,521	\$ 6,521

EXHIBIT AA-32  
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA  
Former Borough Roads and Drainage Service Area  
Detail Schedule of Estimated and Actual Expenditures  
For the Year Ended December 31, 2019

No Information to Present

EXHIBIT AA-33  
(Additional Information)

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, 2019

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA  
Fire Service Area  
Comparative Balance Sheet  
December 31, 2019 and 2018

	2019	2018
<b>ASSETS</b>		
Cash	\$ 300	\$ 300
Equity in General Cash Pool	10,452,793	13,565,058
Accrued Interest on Investments	36,339	84,588
Taxes Receivable:		
Delinquent Taxes	1,728,906	1,811,379
Less: Allowance for Uncollectibles	(16,629)	(19,632)
Total Net Taxes Receivable	1,712,277	1,791,747
Accounts Receivable:		
Accounts Receivable	173,725	184,941
Less: Allowance for Uncollectibles	(67,781)	(44,299)
Total Net Accounts Receivable	105,944	140,642
Intergovernmental Receivables	126,594	111,420
Prepaid Items	-	334,694
<b>TOTAL ASSETS</b>	<b>12,434,247</b>	<b>16,028,449</b>
<b>LIABILITIES</b>		
Accounts Payable	204,494	288,242
Accrued Payroll Liabilities	4,381,338	3,641,569
Total Liabilities	4,585,832	3,929,811
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	1,247,696	1,396,224
Unavailable Revenues - Build American Bonds Interest	28,808	28,808
Total Deferred Inflows of Resources	1,276,504	1,425,032
<b>FUND BALANCE</b>		
Nonspendable	-	334,694
Committed	6,571,911	7,938,155
Unassigned	-	2,400,757
Total Fund Balance	6,571,911	10,673,606
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$ 12,434,247</b>	<b>\$ 16,028,449</b>

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, 2019 and 2018

	2019	2018
<b>REVENUES</b>		
Taxes	\$ 76,710,528	\$ 77,707,771
Licenses and Permits	611,022	573,544
Intergovernmental	3,314,087	2,353,952
Charges for Services	366,463	395,575
Investment Income	446,186	243,857
Other	194,235	55,099
Total Revenues	81,642,521	81,329,798
<b>EXPENDITURES</b>		
Public Safety:		
Fire Services	77,151,874	76,126,928
PERS On-behalf Expenditures	3,212,691	2,233,992
Debt Service:		
Principal	2,272,059	2,170,800
Interest and Fiscal Charges	1,423,407	1,071,622
Bond Issuance Costs	21,943	12,203
Total Debt Service	3,717,409	3,254,625
Total Expenditures	84,081,974	81,615,545
Deficiency of Revenues over Expenditures	(2,439,453)	(285,747)
<b>OTHER FINANCING SOURCES (USES)</b>		
Premium on Bonds and Notes	340,749	382,841
Proceeds from Refunding Bonds	1,476,804	3,242,400
Proceeds from Sale of Assets	3,864	3,914
Insurance Recoveries	116,260	11,307
Transfers from Other Funds	263	427
Transfers to Other Funds	(1,820,980)	(1,290,488)
Payment to Refunding Bond Escrow Agent	(1,779,202)	(3,612,841)
Total Other Financing Sources (Uses)	(1,662,242)	(1,262,440)
Deficiency of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(4,101,695)	(1,548,187)
Fund Balance, January 1	10,673,606	12,221,793
Fund Balance, December 31	\$ 6,571,911	\$ 10,673,606

MUNICIPALITY OF ANCHORAGE, ALASKA  
Fire Service Area  
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources  
For the Year Ended December 31, 2019

	Estimated	Actual	Variance With Final Budget
<b>REVENUES</b>			
Taxes:			
Real Property	\$ 68,578,003	\$ 68,777,428	\$ 199,425
Personal Property	6,288,666	6,462,745	174,079
Motor Vehicle Registration	1,085,749	1,088,330	2,581
Tax Cost Recoveries	-	28,565	28,565
Penalties and Interest	360,302	353,460	(6,842)
Total Taxes	76,312,720	76,710,528	397,808
Licenses and Permits - Building Permit Plan Reviews	525,000	611,022	86,022
Intergovernmental:			
Build America Bond Subsidy	34,223	20,463	(13,760)
Electric Co-op Allocation	84,065	80,933	(3,132)
PERS On-behalf Revenues	-	3,212,691	3,212,691
Total Intergovernmental	118,288	3,314,087	3,195,799
Charges for Services:			
Fire Alarm Fees	75,000	37,725	(37,275)
Hazardous Waste Fees	230,000	202,093	(27,907)
Fire Inspection Fees	218,000	120,268	(97,732)
Reimbursed Costs	-	6,285	6,285
Copier Fees	-	92	92
Total Charges for Services	523,000	366,463	(156,537)
Investment Income - Short-term Investments	495,617	446,186	(49,431)
Other:			
Prior Year Expenditure Recovery	-	145,299	145,299
Collected Revenues	-	1,320	1,320
Leases and Rentals	25,000	34,162	9,162
Miscellaneous	-	13,454	13,454
Total Other	25,000	194,235	169,235
Proceeds from Sale of Assets	-	3,864	3,864
Insurance Recoveries	-	116,260	116,260
Premium on Bonds and Notes	38,038	340,749	302,711
Proceeds from Refunding Bonds	-	1,476,804	1,476,804
Transfers from Other Funds:			
Anchorage Fire Service Area Capital Projects Fund	-	263	263
<b>TOTAL</b>	<b>\$ 78,037,663</b>	<b>\$ 83,580,461</b>	<b>\$ 5,542,798</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Fire Service Area  
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses  
For the Year Ended December 31, 2019

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
<b>EXPENDITURES</b>						
Public Safety:						
Fire Services	\$ 76,055,622	\$ 77,183,176	\$ 77,151,874	\$ -	\$ 77,151,874	\$ 31,302
PERS On-behalf Expenditures	-	-	3,212,691	(3,212,691)	-	-
Debt Service:						
Principal	2,278,487	2,278,487	2,272,059	-	2,272,059	6,428
Interest and Fiscal Charges	1,380,574	1,400,966	1,423,407	-	1,423,407	(22,441)
Bond Issuance Costs	-	6,655	21,943	-	21,943	(15,288)
Total Debt Service	3,659,061	3,686,108	3,717,409	-	3,717,409	(31,301)
Transfers to Other Funds:						
State Grants Fund	2,000	8,756	8,756	-	8,756	-
P&F Certificate of Participation Bond Debt Service Fund	2,072,910	1,455,403	1,455,403	-	1,455,403	-
Police Fire and Retiree Medical Liability Fund	508,215	356,821	356,821	-	356,821	-
Total Transfers to Other Funds	2,583,125	1,820,980	1,820,980	-	1,820,980	-
Payment to Refunding Bond Escrow Agent	-	-	1,779,202	-	1,779,202	(1,779,202)
<b>TOTAL</b>	<b>\$ 82,297,808</b>	<b>\$ 82,690,264</b>	<b>\$ 87,682,156</b>	<b>\$ (3,212,691)</b>	<b>\$ 84,469,465</b>	<b>\$ (1,779,201)</b>

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, 2019

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:								
Fire Services	\$ 59,042,202	\$ 3,212,691	\$ 1,834,900	\$ 6,635,628	\$ 3,717,409	\$ 83,456	\$ 9,555,688	\$ 84,081,974
Transfers to Other Funds:								
State Grants Fund	-	-	-	8,756	-	-	-	8,756
P&F Certificate of Participation Bond Debt Service Fund	-	-	-	1,455,403	-	-	-	1,455,403
Police Fire and Retiree Medical Liability Fund	-	-	-	356,821	-	-	-	356,821
Total Transfers to Other Funds	-	-	-	1,820,980	-	-	-	1,820,980
Payment to Refunding Bond Escrow Agent	-	-	-	-	1,779,202	-	-	1,779,202
<b>TOTAL</b>	<b>\$ 59,042,202</b>	<b>\$ 3,212,691</b>	<b>\$ 1,834,900</b>	<b>\$ 8,456,608</b>	<b>\$ 5,496,611</b>	<b>\$ 83,456</b>	<b>\$ 9,555,688</b>	<b>\$ 87,682,156</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Roads and Drainage Service Area  
Comparative Balance Sheet  
December 31, 2019 and 2018

	2019	2018
<b>ASSETS</b>		
Equity in General Cash Pool	\$ 12,035,094	\$ 10,996,898
Accrued Interest on Investments	56,410	65,851
Taxes Receivable:		
Delinquent Taxes	1,673,626	1,679,493
Less: Allowance for Uncollectibles	(17,210)	(19,763)
Total Net Taxes Receivable	1,656,416	1,659,730
Accounts Receivable:		
Accounts Receivable	507,482	510,868
Less: Allowance for Uncollectibles	(36,810)	(38,665)
Total Net Accounts Receivable	470,672	472,203
Special Assessments Receivable:		
Current	109,400	108,576
Delinquent	10,544	9,863
Unbilled	2,600,713	2,752,174
Total Special Assessments Receivable	2,720,657	2,870,613
Intergovernmental Receivables	167,928	147,799
<b>TOTAL ASSETS</b>	<b>17,107,177</b>	<b>16,213,094</b>
<b>LIABILITIES</b>		
Accounts Payable	716,205	1,252,409
Accrued Payroll Liabilities	552,031	682,821
Total Liabilities	1,268,236	1,935,230
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	1,185,153	1,265,646
Unavailable Revenues - Special Assessments	2,600,713	2,752,174
Unavailable Revenues - Build American Bonds Interest	590,997	590,031
Total Deferred Inflows of Resources	4,376,863	4,607,851
<b>FUND BALANCE</b>		
Committed	7,313,054	7,362,592
Unassigned	4,149,024	2,307,421
Total Fund Balance	11,462,078	9,670,013
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$ 17,107,177</b>	<b>\$ 16,213,094</b>



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, 2019 and 2018

	2019	2018
REVENUES		
Taxes	\$ 73,203,197	\$ 73,455,855
Special Assessments	245,426	330,110
Intergovernmental	1,134,023	1,311,188
Charges for Services	10,107	2,712
Investment Income	451,995	133,387
Other	5,476	815
Total Revenues	75,050,224	75,234,067
EXPENDITURES		
Public Services:		
Public Works	-	2,739
Maintenance and Operations	26,783,279	28,074,286
Total Public Services	26,783,279	28,077,025
PERS On-behalf Expenditures	181,146	128,132
Debt Service:		
Principal	29,682,374	30,508,531
Interest and Fiscal Charges	16,549,592	14,989,677
Bond Issuance Costs	115,299	50,690
Total Debt Service	46,347,265	45,548,898
Total Expenditures	73,311,690	73,754,055
Excess of Revenues over Expenditures	1,738,534	1,480,012
OTHER FINANCING SOURCES (USES)		
Premium on Bonds and Notes	4,618,813	1,590,262
Proceeds from Refunding Bonds	21,885,163	13,468,431
Insurance Recoveries	59,441	37,285
Transfers from Other Funds	3,405	24,661
Transfers to Other Funds	(146,816)	(210,909)
Payment to Refunding Bond Escrow Agent	(26,366,475)	(15,007,187)
Total Other Financing Sources (Uses)	53,531	(97,457)
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	1,792,065	1,382,555
Fund Balance, January 1	9,670,013	8,287,458
Fund Balance, December 31	\$ 11,462,078	\$ 9,670,013

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, 2019

REVENUES	Estimated	Actual	With
			Final Budget
Taxes:			
Real Property	\$ 63,966,909	\$ 63,976,510	\$ 9,601
Personal Property	6,938,803	7,114,808	176,005
Motor Vehicle Registration	1,440,256	1,443,681	3,425
Hotel - Motel	283,558	308,208	24,650
Tax Cost Recoveries	-	24,726	24,726
Penalties and Interest	333,552	335,264	1,712
Total Taxes	72,963,078	73,203,197	240,119
Special Assessments:			
Collections	160,000	135,725	(24,275)
Penalties and Interest	60,000	109,701	49,701
Total Special Assessments	220,000	245,426	25,426
Intergovernmental:			
Build America Bond Subsidy	507,155	303,243	(203,912)
Electric Co-op Allocation	110,371	106,259	(4,112)
National Forest Allocation	66,000	65,257	(743)
Traffic Signal Management	468,530	478,118	9,588
PERS On-behalf Revenues	-	181,146	181,146
Total Intergovernmental	1,152,056	1,134,023	(18,033)
Charges for Services:			
Inspections	6,170	-	(6,170)
Reimbursed Costs	7,000	10,107	3,107
Total Charges for Services	13,170	10,107	(3,063)
Investment Income - Short-term Investments	452,764	451,995	(769)
Other:			
Prior Year Expenditure Recovery	-	3,056	3,056
Cash Over & Short	-	2	2
Leases and Rental	-	2,000	2,000
Miscellaneous	-	418	418
Total Other	-	5,476	5,476
Premium on Bonds and Notes	132,857	4,618,813	4,485,956
Proceeds from Refunding Bonds	-	21,885,163	21,885,163
Insurance Recoveries	67,840	59,441	(8,399)
Transfers from Other Funds:			
Areawide Capital Projects Fund	-	36	36
Anchorage Roads and Drainage Service Area Capital Projects Fund	-	3,369	3,369
Total Transfers from Other Funds	-	3,405	3,405
<b>TOTAL</b>	<b>\$ 75,001,765</b>	<b>\$ 101,617,046</b>	<b>\$ 26,615,281</b>

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, 2019

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance
	Original	Revised				With Final Budget
Public Services:						
Maintenance and Operations	\$ 29,128,152	\$ 29,278,199	\$ 26,783,279	\$ -	\$ 26,783,279	\$ 2,494,920
PERS On-behalf Expenditures	-	-	181,146	(181,146)	-	-
Debt Service:						
Principal	29,656,695	29,656,695	29,682,374	-	29,682,374	(25,679)
Interest and Fiscal Charges	16,470,441	16,627,996	16,549,592	-	16,549,592	78,404
Bond Issuance Costs	-	98,621	115,299	-	115,299	(16,678)
Total Debt Service	46,127,136	46,383,312	46,347,265	-	46,347,265	36,047
Transfers to Other Funds:						
State Grants Fund	17,509	18,060	18,060	-	18,060	-
Convention Center Operating Reserve Fund	18,184	18,757	18,756	-	18,756	1
Workers Comp and General Liability Fund	28,340	138,340	110,000	-	110,000	28,340
Total Transfers to Other Funds	64,033	175,157	146,816	-	146,816	28,341
Payment to Refunding Bond Escrow Agent	-	-	26,366,475	-	26,366,475	(26,366,475)
<b>TOTAL</b>	<b>\$ 75,319,321</b>	<b>\$ 75,836,668</b>	<b>\$ 99,824,981</b>	<b>\$ (181,146)</b>	<b>\$ 99,643,835</b>	<b>\$ (23,807,167)</b>

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, 2019

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	\$ -	\$ 14,664	\$ -	\$ -	\$ 46,347,265	\$ -	\$ -	\$ 46,361,929
Maintenance and Operations	9,806,898	166,482	1,546,142	12,551,250	-	575,446	2,303,543	26,949,761
Total Public Services	9,806,898	181,146	1,546,142	12,551,250	46,347,265	575,446	2,303,543	73,311,690
Transfers to Other Funds:								
State Grants Fund	-	-	-	18,060	-	-	-	18,060
Convention Center Operating Reserve Fund	-	-	-	18,756	-	-	-	18,756
Workers Comp and General Liability Fund	-	-	-	110,000	-	-	-	110,000
Total Transfers to Other Funds	-	-	-	146,816	-	-	-	146,816
Payment to Refunding Bond Escrow Agent	-	-	-	-	26,366,475	-	-	26,366,475
TOTAL	\$ 9,806,898	\$ 181,146	\$ 1,546,142	\$ 12,698,066	\$ 72,713,740	\$ 575,446	\$ 2,303,543	\$ 99,824,981

MUNICIPALITY OF ANCHORAGE, ALASKA  
Limited Service Areas  
Comparative Balance Sheet  
December 31, 2019 and 2018

	2019	2018
<b>ASSETS</b>		
Equity in General Cash Pool	\$ 7,414,544	\$ 7,191,705
Taxes Receivable:		
Delinquent Taxes	254,643	247,665
Penalties and Interest	7,813	6,564
Less: Allowance for Uncollectibles	(949)	(1,009)
Total Net Taxes Receivable	<u>261,507</u>	<u>253,220</u>
Accounts Receivable	3,034	10,477
Intergovernmental Receivables	16,338	14,380
<b>TOTAL ASSETS</b>	<u><u>7,695,423</u></u>	<u><u>7,469,782</u></u>
<b>LIABILITIES</b>		
Accounts Payable	395,419	807,294
Accrued Payroll Liabilities	14,494	14,182
Total Liabilities	<u>409,913</u>	<u>821,476</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	205,944	215,194
Total Deferred Inflows of Resources	<u>205,944</u>	<u>215,194</u>
<b>FUND BALANCE</b>		
Committed	525,216	533,579
Unassigned	6,554,350	5,899,533
Total Fund Balance	<u>7,079,566</u>	<u>6,433,112</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<u><u>\$ 7,695,423</u></u>	<u><u>\$ 7,469,782</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Limited Service Areas  
Comparative Statements of Revenues, Expenditure, and Other  
Financing Sources (Uses) and Changes in Fund Balance  
For the Years Ended December 31, 2019 and 2018

	2019	2018
<b>REVENUES</b>		
Taxes	\$ 10,191,519	\$ 10,084,802
Intergovernmental	27,096	21,772
Investment Income	272,669	45,314
Charges for Services	12,916	33,469
Other	77,482	26,149
Total Revenues	<u>10,581,682</u>	<u>10,211,506</u>
<b>EXPENDITURES</b>		
Public Services:		
Maintenance and Operations	6,366,314	6,502,053
PERS On-behalf Expenditures	15,840	10,606
Total Expenditures	<u>6,382,154</u>	<u>6,512,659</u>
Excess of Revenues over Expenditures	<u>4,199,528</u>	<u>3,698,847</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers from Other Sub-Funds	98,595	102,615
Transfers to Other Sub-Funds	(98,595)	(102,615)
Transfers to Other Funds	(3,553,074)	(3,723,580)
Total Other Financing Sources and (Uses)	<u>(3,553,074)</u>	<u>(3,723,580)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	646,454	(24,733)
Fund Balance, January 1	6,433,112	6,457,845
Fund Balance, December 31	<u><u>\$ 7,079,566</u></u>	<u><u>\$ 6,433,112</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, 2019

	Estimated	Actual	Variance
			With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 9,849,505	\$ 9,855,502	\$ 5,997
Personal Property	145,126	143,882	(1,244)
Motor Vehicle Registration	140,122	140,455	333
Penalties and Interest	41,725	46,227	4,502
Tax Cost Recoveries	-	5,453	5,453
Total Taxes	<u>10,176,478</u>	<u>10,191,519</u>	<u>15,041</u>
Intergovernmental:			
PERS On-behalf Revenues	-	15,840	15,840
Traffic Signal Management	11,030	11,256	226
Total Intergovernmental	<u>11,030</u>	<u>27,096</u>	<u>16,066</u>
Charges for Services:			
Reimbursed Cost	25,000	12,916	(12,084)
Investment Income - Short Term Investments	154,510	272,669	118,159
Other:			
Prior Year Expenditure Recovery	-	2,645	2,645
Miscellaneous Revenue	1,600	74,837	73,237
Total Other	<u>1,600</u>	<u>77,482</u>	<u>75,882</u>
Transfers from Other Sub-Funds	96,550	98,595	2,045
TOTAL	<u>\$ 10,465,168</u>	<u>\$ 10,680,277</u>	<u>\$ 215,109</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Limited Service Areas  
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses  
For the Year Ended December 31, 2019

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
EXPENDITURES						
Public Services:						
Maintenance and Operations	\$ 6,714,183	\$ 7,591,519	\$ 6,366,314	\$ -	\$ 6,366,314	\$ 1,225,205
PERS On-behalf Expenditures	-	-	15,840	(15,840)	-	-
Transfers to Other Funds:						
Transfers to CBERRRSA and Other Capital Projects Funds	3,723,580	3,538,074	3,553,074	-	3,553,074	(15,000)
Transfers to Other Sub-Funds:						
Transfers to CBERRRSA Sub-Fund	102,615	98,595	98,595	-	98,595	-
TOTAL	<u>\$ 10,540,378</u>	<u>\$ 11,228,188</u>	<u>\$ 10,033,823</u>	<u>\$ (15,840)</u>	<u>\$ 10,017,983</u>	<u>\$ 1,210,205</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Limited Service Areas  
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis  
Classified by Function, Activity and Object  
For the Year Ended December 31, 2019

	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
Public Services:							
Maintenance and Operations	\$ 496,744	\$ 15,840	\$ 41,141	\$ 5,274,827	\$ 118,376	\$ 435,226	\$ 6,382,154
Transfers to Other Funds:							
Transfers to CBERRRSA and Other Capital Projects Funds	-	-	-	3,553,074	-	-	3,553,074
Transfers to Other Sub-Funds:							
Transfers to CBERRRSA Sub-Fund	-	-	-	98,595	-	-	98,595
TOTAL	<u>\$ 496,744</u>	<u>\$ 15,840</u>	<u>\$ 41,141</u>	<u>\$ 8,926,496</u>	<u>\$ 118,376</u>	<u>\$ 435,226</u>	<u>\$ 10,033,823</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Limited Service Areas  
Combining Balance Sheet  
December 31, 2019

	Birch Tree/ Elmore Roads	Section 6/ Campbell Airstrip Roads	Valli Vue Estates Roads	Skyranch Estates Roads	Upper Grover Roads	Raven Woods Bubbling Brook Roads	Mt. Park Estates Roads	Mt. Park/ Robin Hill Roads	Eagle River Chugiak Birchwood Rural Roads	Eaglewood Contributing Roads	Gateway Contributing Roads	Lakehill Roads	Totem Roads
<b>ASSETS</b>													
Equity in General Cash Pool	\$ 388,607	\$ 325,597	\$ 295,438	\$ 150,722	\$ 32,546	\$ 113,253	\$ 78,042	\$ 228,738	\$ 1,917,444	\$ 23,412	\$ 540	\$ 193,084	\$ 84,713
Taxes Receivable:													
Delinquent Taxes	6,262	5,058	3,920	493	562	1,082	1,932	2,189	171,987	856	334	459	734
Penalties and Interest	608	399	6	27	-	-	-	181	-	57	-	-	-
Less: Allowance for Uncollectibles	(21)	(14)	-	(1)	-	-	-	(18)	(623)	(2)	-	(7)	(4)
Total Net Taxes Receivable	6,849	5,433	3,926	519	562	1,082	1,932	2,352	171,364	911	334	452	730
Accounts Receivable, Net	-	-	-	-	-	-	-	-	3,034	-	-	-	-
Intergovernmental Receivables	-	-	-	-	-	-	-	-	16,338	-	-	-	-
<b>TOTAL ASSETS</b>	<b>395,456</b>	<b>331,030</b>	<b>299,364</b>	<b>151,241</b>	<b>33,108</b>	<b>114,335</b>	<b>79,974</b>	<b>231,090</b>	<b>2,108,180</b>	<b>24,323</b>	<b>874</b>	<b>193,536</b>	<b>85,443</b>
<b>LIABILITIES</b>													
Accounts Payable	-	6,238	3,412	1,299	1,958	956	1,536	3,048	259,875	-	-	891	-
Accrued Payroll Liabilities	-	-	-	-	-	-	-	-	14,494	-	-	-	-
Total Liabilities	-	6,238	3,412	1,299	1,958	956	1,536	3,048	274,369	-	-	891	-
<b>DEFERRED INFLOWS OF RESOURCES</b>													
Unavailable Revenues - Property Taxes	6,628	4,254	3,926	520	562	1,082	1,932	2,353	131,633	823	330	452	108
Total Deferred Inflows of Resources	6,628	4,254	3,926	520	562	1,082	1,932	2,353	131,633	823	330	452	108
<b>FUND BALANCE</b>													
Committed	14,661	9,208	2,765	1,356	2,387	753	6,181	11,404	295,764	569	17	2,334	1,875
Unassigned	374,167	311,330	289,261	148,066	28,201	111,544	70,325	214,285	1,406,414	22,931	527	189,859	83,460
Total Fund Balance	388,828	320,538	292,026	149,422	30,588	112,297	76,506	225,689	1,702,178	23,500	544	192,193	85,335
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$ 395,456</b>	<b>\$ 331,030</b>	<b>\$ 299,364</b>	<b>\$ 151,241</b>	<b>\$ 33,108</b>	<b>\$ 114,335</b>	<b>\$ 79,974</b>	<b>\$ 231,090</b>	<b>\$ 2,108,180</b>	<b>\$ 24,323</b>	<b>\$ 874</b>	<b>\$ 193,536</b>	<b>\$ 85,443</b>

LIMITED SERVICE AREAS  
Combining Statement of Revenues, Expenditures, and Other  
Financing Sources (Uses) and Changes in Fund Balance  
For the Year Ended December 31, 2019

	Birch Tree/ Elmore Roads	Section 6/ Campbell Airstrip Roads	Valli Vue Estates Roads	Skyranch Estates Roads	Upper Grover Roads	Raven Woods Bubbling Brook Roads	Mt. Park Estates Roads	Mt. Park/ Robin Hill Roads	Eagle River Chugiak Birchwood Rural Roads	Eaglewood Contributing Roads	Gateway Contributing Roads	Lakehill Roads	Totem Roads
<b>REVENUES</b>													
Taxes	\$ 277,136	\$ 147,091	\$ 110,570	\$ 31,182	\$ 16,589	\$ 17,381	\$ 30,379	\$ 144,573	\$ 7,099,897	\$ 102,032	\$ 2,257	\$ 47,102	\$ 27,555
Intergovernmental	-	-	-	-	-	-	-	-	15,840	-	-	-	-
Investment Income (Loss)	19,579	16,778	12,843	7,613	2,350	5,848	6,582	12,333	(26,796)	2,489	57	9,748	4,499
Charges for Services	-	-	-	-	-	-	-	-	12,916	-	-	-	-
Other	-	-	-	-	-	860	-	-	75,644	-	-	-	-
Total Revenues	296,715	163,869	123,413	38,795	18,939	24,089	36,961	156,906	7,177,501	104,521	2,314	56,850	32,054
<b>EXPENDITURES</b>													
Public Services:													
Maintenance and Operations	177,711	111,621	33,514	16,445	28,933	9,135	74,926	138,227	3,585,025	6,900	200	28,294	22,733
PERS On-behalf Expenditures	-	-	-	-	-	-	-	-	15,840	-	-	-	-
Total Expenditures	177,711	111,621	33,514	16,445	28,933	9,135	74,926	138,227	3,600,865	6,900	200	28,294	22,733
Excess (Deficiency) of Revenues over Expenditures	119,004	52,248	89,899	22,350	(9,994)	14,954	(37,965)	18,679	3,576,636	97,621	2,114	28,556	9,321
<b>OTHER FINANCING SOURCES (USES)</b>													
Transfers from Other Sub-Funds	-	-	-	-	-	-	-	-	98,595	-	-	-	-
Transfers to CBERRRSA Sub-Fund	-	-	-	-	-	-	-	-	-	(96,579)	(2,016)	-	-
Transfers to CBERRRSA and Other Capital Projects Funds	-	-	-	-	-	-	-	-	(3,553,074)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	(3,454,479)	(96,579)	(2,016)	-	-
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	119,004	52,248	89,899	22,350	(9,994)	14,954	(37,965)	18,679	122,157	1,042	98	28,556	9,321
Fund Balance, January 1	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
Fund Balance, December 31	\$ 388,828	\$ 320,538	\$ 292,026	\$ 149,422	\$ 30,588	\$ 112,297	\$ 76,506	\$ 225,689	\$ 1,702,178	\$ 23,500	\$ 544	\$ 192,193	\$ 85,335

MUNICIPALITY OF ANCHORAGE, ALASKA  
Limited Service Areas  
Combining Balance Sheet  
December 31, 2019

	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
<b>ASSETS</b>													
Equity in General Cash Pool	\$ 46,274	\$ 104,635	\$ 565,800	\$ 576,175	\$ 69,722	\$ 125,296	\$ 23,325	\$ 146,071	\$ 483,677	\$ 694,478	\$ 71,232	\$ 675,723	\$ 7,414,544
Taxes Receivable:													
Delinquent Taxes	168	813	2,692	14,043	3,005	9,454	1,344	127	347	23,289	-	3,493	254,643
Penalties and Interest	-	35	47	2,514	286	1,367	178	-	-	2,066	-	32	7,813
Less: Allowance for Uncollectibles	-	(1)	(3)	(93)	(10)	(48)	(9)	-	-	(11)	-	(11)	(949)
Total Net Taxes Receivable	168	847	2,736	16,464	3,281	10,773	1,513	127	336	25,302	-	3,514	261,507
Accounts Receivable, Net	-	-	-	-	-	-	-	-	-	-	-	-	3,034
Intergovernmental Receivables	-	-	-	-	-	-	-	-	-	-	-	-	16,338
<b>TOTAL ASSETS</b>	<b>46,442</b>	<b>105,482</b>	<b>568,536</b>	<b>592,639</b>	<b>73,003</b>	<b>136,069</b>	<b>24,838</b>	<b>146,198</b>	<b>484,013</b>	<b>719,780</b>	<b>71,232</b>	<b>679,237</b>	<b>7,695,423</b>
<b>LIABILITIES</b>													
Accounts Payable	-	2,707	4,357	31,074	5,605	8,214	631	359	767	35,108	715	26,669	395,419
Accrued Payroll Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	14,494
Total Liabilities	-	2,707	4,357	31,074	5,605	8,214	631	359	767	35,108	715	26,669	409,913
<b>DEFERRED INFLOWS OF RESOURCES</b>													
Unavailable Revenues - Property Taxes	168	614	2,690	13,267	723	8,392	1,514	127	336	20,376	-	3,134	205,944
Total Deferred Inflows of Resources	168	614	2,690	13,267	723	8,392	1,514	127	336	20,376	-	3,134	205,944
<b>FUND BALANCE</b>													
Committed	352	2,885	17,366	36,993	2,077	9,111	508	447	905	73,573	369	31,356	525,216
Unassigned	45,922	99,276	544,123	511,305	64,598	110,352	22,185	145,265	482,005	590,723	70,148	618,078	6,554,350
Total Fund Balance	46,274	102,161	561,489	548,298	66,675	119,463	22,693	145,712	482,910	664,296	70,517	649,434	7,079,566
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$ 46,442</b>	<b>\$ 105,482</b>	<b>\$ 568,536</b>	<b>\$ 592,639</b>	<b>\$ 73,003</b>	<b>\$ 136,069</b>	<b>\$ 24,838</b>	<b>\$ 146,198</b>	<b>\$ 484,013</b>	<b>\$ 719,780</b>	<b>\$ 71,232</b>	<b>\$ 679,237</b>	<b>\$ 7,695,423</b>

LIMITED SERVICE AREAS  
Combining Statement of Revenues, Expenditures, and Other Financing Sources (Uses) and Changes in Fund Balance  
For the Year Ended December 31, 2019

	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
<b>REVENUES</b>													
Taxes	\$ 14,824	\$ 54,861	\$ 139,450	\$ 676,909	\$ 53,280	\$ 114,529	\$ 23,318	\$ 16,638	\$ 43,990	\$ 657,885	\$ 22,719	\$ 319,372	\$ 10,191,519
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	27,096
Investment Income (Loss)	2,117	4,996	35,325	23,865	2,456	6,732	460	7,576	25,314	49,297	3,163	37,645	272,669
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	12,916
Other	358	-	-	-	-	-	148	-	-	-	132	340	77,482
Total Revenues	17,299	59,857	174,775	700,574	55,736	121,261	23,926	24,214	69,304	707,182	26,014	368,613	10,581,682
<b>EXPENDITURES</b>													
Public Services:													
Maintenance and Operations	4,270	34,970	210,503	448,402	25,179	110,439	6,158	5,426	10,964	891,789	4,474	380,076	6,366,314
PERS On-behalf Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	15,840
Total Expenditures	4,270	34,970	210,503	448,402	25,179	110,439	6,158	5,426	10,964	891,789	4,474	380,076	6,382,154
Excess (Deficiency) of Revenues over Expenditures	13,029	24,887	(35,728)	252,172	30,557	10,822	17,768	18,788	58,340	(184,607)	21,540	(11,463)	4,199,528
<b>OTHER FINANCING SOURCES (USES)</b>													
Transfers from Other Sub-Funds	-	-	-	-	-	-	-	-	-	-	-	-	98,595
Transfers to CBERRRSA Sub-Fund	-	-	-	-	-	-	-	-	-	-	-	-	(98,595)
Transfers to CBERRRSA and Other Capital Projects Funds	-	-	-	-	-	-	-	-	-	-	-	-	(3,553,074)
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-	(3,553,074)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	13,029	24,887	(35,728)	252,172	30,557	10,822	17,768	18,788	58,340	(184,607)	21,540	(11,463)	646,454
Fund Balance, January 1	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
Fund Balance, December 31	\$ 46,274	\$ 102,161	\$ 561,489	\$ 548,298	\$ 66,675	\$ 119,463	\$ 22,693	\$ 145,712	\$ 482,910	\$ 664,296	\$ 70,517	\$ 649,434	\$ 7,079,566

MUNICIPALITY OF ANCHORAGE, ALASKA  
Anchorage Metropolitan Police Service Area  
Comparative Balance Sheet  
December 31, 2019 and 2018

	2019	2018
<b>ASSETS</b>		
Cash	\$ 750	\$ 750
Equity in General Cash Pool	13,965,989	15,556,199
Accrued Interest on Investments	56,420	76,034
Taxes Receivable:		
Delinquent Taxes	2,574,119	2,558,569
Less: Allowance for Uncollectibles	(23,320)	(26,848)
Total Net Taxes Receivable	2,550,799	2,531,721
Accounts Receivable	394,151	1,105,883
Less: Allowance for Uncollectibles	(190,784)	(766,205)
Total Net Accounts Receivable	203,367	339,678
Intergovernmental Receivables	167,587	147,499
Prepaid Items	400	-
<b>TOTAL ASSETS</b>	<b>16,945,312</b>	<b>18,651,881</b>
<b>LIABILITIES</b>		
Accounts Payable	1,122,354	1,548,397
Accrued Payroll Liabilities	3,104,301	2,613,047
Unearned Revenue and Deposits	472,911	234,492
Total Liabilities	4,699,566	4,395,936
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	1,835,637	1,944,939
Total Deferred Inflows of Resources	1,835,637	1,944,939
<b>FUND BALANCE</b>		
Nonspendable	400	-
Committed	10,409,709	11,891,624
Unassigned	-	419,382
Total Fund Balance	10,410,109	12,311,006
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$ 16,945,312</b>	<b>\$ 18,651,881</b>



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, 2019 and 2018

	2019	2018
REVENUES		
Taxes	\$ 118,529,536	\$ 114,373,722
Intergovernmental	4,550,816	3,471,051
Charges for Services	983,216	1,028,003
Fines and Forfeitures	6,911,709	6,156,049
Investment Income	745,722	268,487
Other	704,215	351,591
Total Revenues	132,425,214	125,648,903
EXPENDITURES		
Public Safety:		
Police Services	125,985,101	118,561,051
PERS On-behalf Expenditures	4,059,425	2,986,156
Debt Service:		
Principal	146,976	134,316
Interest and Fiscal Charges	538,679	220,874
Bond Issuance Costs	34,746	-
Total Debt Service	720,401	355,190
Total Expenditures	130,764,927	121,902,397
Excess of Revenues over Expenditures	1,660,287	3,746,506
OTHER FINANCING SOURCES (USES)		
Premium on Bonds and Notes	71,325	-
Insurance Recoveries	81,770	-
Gain on Sale of Forfeited Property	102,316	77,378
Transfers from Other Funds	142	214
Transfers to Other Funds	(3,700,930)	(1,541,583)
Transfers to Other Sub-Funds	(115,807)	(96,821)
Total Other Financing Sources (Uses)	(3,561,184)	(1,560,812)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)	(1,900,897)	2,185,694
Fund Balance, January 1	12,311,006	10,125,312
Fund Balance, December 31	\$ 10,410,109	\$ 12,311,006

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, 2019

REVENUES	Estimated	Actual	Variance With Final Budget
<b>Taxes:</b>			
Real Property	\$ 106,798,768	\$ 106,853,823	\$ 55,055
Personal Property	9,413,323	9,646,599	233,276
Motor Vehicle Registration	1,437,330	1,440,748	3,418
Penalties and Interest	527,188	543,094	15,906
Tax Cost Recoveries	-	45,272	45,272
Total Taxes	<u>118,176,609</u>	<u>118,529,536</u>	<u>352,927</u>
<b>Intergovernmental:</b>			
Liquor License	399,300	383,700	(15,600)
Electric Co-op Allocation	111,859	107,691	(4,168)
PERS On-behalf Revenues	-	4,059,425	4,059,425
Total Intergovernmental	<u>511,159</u>	<u>4,550,816</u>	<u>4,039,657</u>
<b>Charges for Services:</b>			
Police Services	192,174	-	(192,174)
DWI Impound Administrative Fees	104,687	219,775	115,088
Range Usage Fees	-	4,115	4,115
Incarceration Cost Recovery	359,000	202,558	(156,442)
Reimbursed Costs	566,555	556,768	(9,787)
Total Charges for Services	<u>1,222,416</u>	<u>983,216</u>	<u>(239,200)</u>
<b>Fines and Forfeitures:</b>			
Traffic Court Fines	2,348,000	2,865,513	517,513
Trial Court Fines	2,832,000	1,941,672	(890,328)
Counter Fines	1,403,647	1,874,180	470,533
Curfew Fines	8,800	1,180	(7,620)
Minor Tobacco Fines	9,000	784	(8,216)
Other Fines and Forfeitures	280,656	228,380	(52,276)
Total Fines and Forfeitures	<u>6,882,103</u>	<u>6,911,709</u>	<u>29,606</u>
<b>Investment Income - Short-term Investments</b>	598,675	745,722	147,047
<b>Other:</b>			
Criminal Rule 8 Collection Costs	283,000	300,917	17,917
Prior Year Expenditure Recovery	-	313,918	313,918
Cash Over & Short	-	(69)	(69)
Miscellaneous	146,700	89,449	(57,251)
Total Other	<u>429,700</u>	<u>704,215</u>	<u>274,515</u>
<b>Premium on Bonds and Notes</b>	71,325	71,325	-
<b>Insurance Recoveries</b>	-	81,770	81,770
<b>Gain on Sale of Found and Forfeited Property</b>	275,000	102,316	(172,684)
<b>Transfers from Other Funds:</b>			
Areawide Capital Projects Fund	-	59	59
Anchorage Metropolitan Police Service Area Capital Projects Fund	-	83	83
Total Transfers from Other Funds	<u>-</u>	<u>142</u>	<u>142</u>
<b>TOTAL</b>	<u>\$ 128,166,987</u>	<u>\$ 132,680,767</u>	<u>\$ 4,432,010</u>

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, 2019

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
<b>Public Safety:</b>						
Police Services	\$ 121,550,272	\$ 126,673,011	\$ 125,985,101	\$ -	\$ 125,985,101	\$ 687,910
PERS On-behalf Expenditures	-	-	4,059,425	(4,059,425)	-	-
<b>Debt Service:</b>						
Principal	145,823	145,823	146,976	-	146,976	(1,153)
Interest and Fiscal Charges	331,802	637,787	538,679	-	538,679	99,108
Bond Issuance Costs	-	-	34,746	-	34,746	(34,746)
Total Debt Service	<u>477,625</u>	<u>783,610</u>	<u>720,401</u>	<u>-</u>	<u>720,401</u>	<u>63,209</u>
<b>Transfers to Other Funds:</b>						
State Grants Fund	52,271	84,940	78,036	-	78,036	6,904
Federal Grants Fund	27,729	45,060	41,398	-	41,398	3,662
Police and Fire Retiree Medical Liability Fund	-	-	554,335	-	554,335	(554,335)
P&F Certificate of Participation Bond Debt Service Fund	3,767,968	3,167,210	2,043,162	-	2,043,162	1,124,048
Anchorage Metropolitan Police Service Area Capital Projects Fund	-	643,999	643,999	-	643,999	-
Workers Comp and General Liability Fund	-	282,500	340,000	-	340,000	(57,500)
Total Transfers to Other Funds	<u>3,847,968</u>	<u>4,223,709</u>	<u>3,700,930</u>	<u>-</u>	<u>3,700,930</u>	<u>522,779</u>
<b>Transfers to Other Sub-Funds:</b>						
Police and Fire Retiree Medical Admin Fund	-	-	115,807	-	115,807	(115,807)
<b>TOTAL</b>	<u>\$ 125,875,865</u>	<u>\$ 131,680,330</u>	<u>\$ 134,581,664</u>	<u>\$ (4,059,425)</u>	<u>\$ 130,522,239</u>	<u>\$ 1,158,091</u>

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, 2019

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:								
Police Services	\$ 95,813,722	\$ 4,059,425	\$ 2,692,703	\$ 20,628,211	\$ 720,401	\$ 81,489	\$ 6,768,976	\$ 130,764,927
Transfers to Other Funds:								
State Grants Fund	-	-	-	78,036	-	-	-	78,036
Federal Grants Fund	-	-	-	41,398	-	-	-	41,398
Police and Fire Retiree Medical Liability Fund	-	-	-	554,335	-	-	-	554,335
P&F Certificate of Participation Bond Debt Service Fund	-	-	-	2,043,162	-	-	-	2,043,162
Anchorage Metropolitan Police Service Area								
Capital Projects Fund	-	-	-	643,999	-	-	-	643,999
Workers Comp and General Liability Fund	-	-	-	340,000	-	-	-	340,000
Total Transfers to Other Funds	-	-	-	3,700,930	-	-	-	3,700,930
Transfers to Other Sub-Funds:								
Police and Fire Retiree Medical Admin Fund	-	-	-	115,807	-	-	-	115,807
<b>TOTAL</b>	<b>\$ 95,813,722</b>	<b>\$ 4,059,425</b>	<b>\$ 2,692,703</b>	<b>\$ 24,444,948</b>	<b>\$ 720,401</b>	<b>\$ 81,489</b>	<b>\$ 6,768,976</b>	<b>\$ 134,581,664</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Anchorage Bowl Parks and Recreation Service Area  
Comparative Balance Sheet  
December 31, 2019 and 2018

	2019	2018
<b>ASSETS</b>		
Cash	\$ 950	\$ 950
Equity in General Cash Pool	3,594,055	4,068,155
Accrued Interest on Investments	32,748	44,390
Taxes Receivable:		
Delinquent Taxes	418,609	405,593
Less: Allowance for Uncollectibles	<u>(4,227)</u>	<u>(4,779)</u>
Total Net Taxes Receivable	<u>414,382</u>	<u>400,814</u>
Accounts Receivable	332,640	396,047
Less: Allowance for Uncollectibles	<u>(10,852)</u>	<u>(10,941)</u>
Total Net Accounts Receivable	<u>321,788</u>	<u>385,106</u>
Intergovernmental Receivables	<u>43,607</u>	<u>38,379</u>
<b>TOTAL ASSETS</b>	<u><u>4,407,530</u></u>	<u><u>4,937,794</u></u>
<b>LIABILITIES</b>		
Accounts Payable	736,322	630,310
Accrued Payroll Liabilities	<u>234,769</u>	<u>375,105</u>
Total Liabilities	<u>971,091</u>	<u>1,005,415</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	291,995	299,511
Unavailable Revenues - Build American Bonds Interest	<u>30,511</u>	<u>30,511</u>
Total Deferred Inflows of Resources	<u>322,506</u>	<u>330,022</u>
<b>FUND BALANCE</b>		
Committed	2,194,849	1,993,606
Unassigned	<u>919,084</u>	<u>1,608,751</u>
Total Fund Balance	<u>3,113,933</u>	<u>3,602,357</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<u><u>\$ 4,407,530</u></u>	<u><u>\$ 4,937,794</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Anchorage Bowl Parks and Recreation Service Area  
Comparative Statements of Revenues, Expenditures, and Other Financing  
Sources (Uses) and Changes in Fund Balance  
For the Years Ended December 31, 2019 and 2018

	2019	2018
REVENUES		
Taxes	\$ 20,350,310	\$ 19,724,283
Intergovernmental	225,269	192,866
Charges for Services	2,000,179	2,028,554
Investment Income	128,725	45,286
Other	261,951	53
Total Revenues	22,966,434	21,991,042
EXPENDITURES		
Public Services:		
Economic and Community Development	19,082,206	17,673,995
PERS On-behalf Expenditures	175,969	126,117
Total Public Services	19,258,175	17,800,112
Debt Service:		
Principal	1,719,469	1,363,698
Interest and Fiscal Charges	1,136,989	894,140
Bond Issuance Costs	9,828	4,224
Total Debt Service	2,866,286	2,262,062
Total Expenditures	22,124,461	20,062,174
Excess of Revenues over Expenditures	841,973	1,928,868
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Assets	11,811	46,519
Premium on Bonds and Notes	333,357	132,522
Proceeds from Refunding Bonds	1,564,091	1,122,369
Insurance Recoveries	5,443	2,724
Transfers from Other Funds	736	371
Transfers to Other Funds	(1,361,473)	(1,011,899)
Payment to Refunding Bond Escrow Agent	(1,884,362)	(1,250,599)
Total Other Financing Sources (Uses)	(1,330,397)	(957,993)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(488,424)	970,875
Fund Balance, January 1	3,602,357	2,631,482
Fund Balance, December 31	\$ 3,113,933	\$ 3,602,357

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, 2019

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 17,975,395	\$ 17,872,595	\$ (102,800)
Personal Property	1,768,408	1,801,769	33,361
Tax Cost Recoveries	-	6,380	6,380
Motor Vehicle Registration	373,996	374,884	888
Hotel - Motel	189,035	205,468	16,433
Penalties and Interest	85,748	89,214	3,466
Total Taxes	<u>20,392,582</u>	<u>20,350,310</u>	<u>(42,272)</u>
Intergovernmental:			
Build America Bond Subsidy	36,246	21,672	(14,574)
Electric Co-op Allocation	28,698	27,628	(1,070)
PERS On-behalf Revenues	-	175,969	175,969
Total Intergovernmental	<u>64,944</u>	<u>225,269</u>	<u>160,325</u>
Charges for Services:			
Aquatics	723,935	566,082	(157,853)
Recreation Centers and Programs	14,100	3,619	(10,481)
Parks and Recreation	526,910	606,131	79,221
Sports and Parks Activities	482,750	452,852	(29,898)
Camping Fees	95,000	115,801	20,801
School District Service Fees	250,500	233,890	(16,610)
Golf Fees	25,000	21,804	(3,196)
Total Charges for Services	<u>2,118,195</u>	<u>2,000,179</u>	<u>(118,016)</u>
Investment Income - Short-term Investments	116,294	128,725	12,431
Other:			
Prior Year Expenditure Recovery	-	262,603	262,603
Cash Over & Short	-	(652)	(652)
Total Other	<u>-</u>	<u>261,951</u>	<u>261,951</u>
Premium on Bonds and Notes	12,755	333,357	320,602
Proceeds - Refunding Bonds	-	1,564,091	1,564,091
Insurance Recoveries	-	5,443	5,443
Proceeds from Sale of Assets	1,000	11,811	10,811
Transfers from Other Funds:			
Parks and Recreation Service Area Capital Projects Fund	-	736	736
TOTAL	<u>\$ 22,705,770</u>	<u>\$ 24,881,872</u>	<u>\$ 2,176,102</u>

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, 2019

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	\$ 19,007,672	\$ 19,678,883	\$ 19,082,206	\$ -	\$ 19,082,206	\$ 596,677
PERS On-behalf Expenditures	-	-	175,969	(175,969)	-	-
Debt Service:						
Principal	1,718,349	1,718,349	1,719,469	-	1,719,469	(1,120)
Interest and Fiscal Charges	1,130,157	1,149,057	1,136,989	-	1,136,989	12,068
Bond Issuance Costs	-	7,049	9,828	-	9,828	(2,779)
Total Debt Service	<u>2,848,506</u>	<u>2,874,455</u>	<u>2,866,286</u>	<u>-</u>	<u>2,866,286</u>	<u>8,169</u>
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	11,755	12,505	12,504	-	12,504	1
Parks and Recreation Service Area Capital Projects Fund	1,194,884	870,988	870,000	-	870,000	988
Workers Comp and General Liability Fund	-	478,969	478,969	-	478,969	-
Total Transfers to Other Funds	<u>1,206,639</u>	<u>1,362,462</u>	<u>1,361,473</u>	<u>-</u>	<u>1,361,473</u>	<u>989</u>
Payment to Refunding Bond Escrow Agent	-	-	1,884,362	-	1,884,362	(1,884,362)
TOTAL	<u>\$ 23,062,817</u>	<u>\$ 23,915,800</u>	<u>\$ 25,370,296</u>	<u>\$ (175,969)</u>	<u>\$ 25,194,327</u>	<u>\$ (1,278,527)</u>

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, 2019

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:								
Economic and Community Development	\$ 9,524,672	\$ 175,969	\$ 754,373	\$ 4,123,182	\$ 2,866,286	\$ 85,878	\$ 4,594,101	\$ 22,124,461
Transfers to Other Funds:								
Convention Center Operating Reserve Fund	-	-	-	12,504	-	-	-	12,504
Parks and Recreation Service Area Capital Projects Fund	-	-	-	870,000	-	-	-	870,000
Workers Comp and General Liability Fund	-	-	-	478,969	-	-	-	478,969
Total Transfers to Other Funds	-	-	-	1,361,473	-	-	-	1,361,473
Payment to Refunding Bond Escrow Agent	-	-	-	-	1,884,362	-	-	1,884,362
<b>TOTAL</b>	<b>\$ 9,524,672</b>	<b>\$ 175,969</b>	<b>\$ 754,373</b>	<b>\$ 5,484,655</b>	<b>\$ 4,750,648</b>	<b>\$ 85,878</b>	<b>\$ 4,594,101</b>	<b>\$ 25,370,296</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Eagle River-Chugiak Parks and Recreational Service Area  
Comparative Balance Sheet  
December 31, 2019 and 2018

	2019	2018
<b>ASSETS</b>		
Cash	\$ 500	\$ 500
Equity in General Cash Pool	4,518,951	5,186,228
Taxes Receivable:		
Delinquent Taxes	101,484	97,678
Penalties and Interest	6,944	7,633
Less: Allowance for Uncollectibles	(654)	(732)
Total Net Taxes Receivable	107,774	104,579
Accounts Receivable, Net	34,962	600
<b>TOTAL ASSETS</b>	4,662,187	5,291,907
<b>LIABILITIES</b>		
Accounts Payable	89,670	140,260
Accrued Payroll Liabilities	46,002	48,685
Unearned Revenue and Deposits	850	850
Total Liabilities	136,522	189,795
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	83,514	101,567
Total Deferred Inflows of Resources	83,514	101,567
<b>FUND BALANCE</b>		
Committed	265,822	241,801
Unassigned	4,176,329	4,758,744
Total Fund Balance	4,442,151	5,000,545
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	\$ 4,662,187	\$ 5,291,907



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, 2019 and 2018

	2019	2018
REVENUES		
Taxes	\$ 4,106,842	\$ 3,729,444
Intergovernmental	38,628	33,029
Charges for Services	486,537	411,542
Fines and Forfeitures	600	300
Investment Income	301,147	59,879
Other	57,284	18,350
Total Revenues	4,991,038	4,252,544
EXPENDITURES		
Public Services:		
Economic and Community Development	3,021,841	2,790,402
PERS On-behalf Expenditures	38,628	33,029
Total Public Services	3,060,469	2,823,431
Debt Service:		
Principal	144,808	93,003
Interest and Fiscal Charges	55,434	46,106
Debt Issuance Costs	-	1,408
Total Debt Service	200,242	140,517
Total Expenditures	3,260,711	2,963,948
Excess of Revenues over Expenditures	1,730,327	1,288,596
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Assets	-	7,390
Premium on Bond Sales	-	44,174
Proceeds - Refunding Bonds	-	374,123
Transfers to Other Funds	(2,288,721)	(949,288)
Payment to Refunding Bond Escrow Agent	-	(416,867)
Total Other Financing Sources (Uses)	(2,288,721)	(940,468)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(558,394)	348,128
Fund Balance, January 1	5,000,545	4,652,417
Fund Balance, December 31	\$ 4,442,151	\$ 5,000,545

MUNICIPALITY OF ANCHORAGE, ALASKA  
Eagle River-Chugiak Parks and Recreational Service Area  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2019

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 4,008,345	\$ 4,003,402	\$ (4,943)
Personal Property	81,980	81,234	(746)
Tax Cost Recoveries	-	2,256	2,256
Penalties and Interest	16,259	19,950	3,691
Total Taxes	4,106,584	4,106,842	258
Intergovernmental:			
PERS On-behalf Revenues	-	38,628	38,628
Charges for Services:			
Aquatics	250,000	221,937	(28,063)
Recreation Centers and Programs	120,500	121,816	1,316
Sports and Parks Activities	65,000	112,900	47,900
Reimbursed Costs	26,002	29,884	3,882
Total Charges for Services	461,502	486,537	25,035
Investment Income - Short-term Investments	152,000	301,147	149,147
Fines and Forfeitures:			
Other Fines and Forfeitures	-	600	600
Other:			
Prior Year Expenditure Recovery	-	38,084	38,084
Lease and Rental Revenue	21,600	19,200	(2,400)
Total Other	21,600	57,284	35,684
<b>TOTAL</b>	<b>\$ 4,741,686</b>	<b>\$ 4,991,038</b>	<b>\$ 249,352</b>

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, 2019

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	\$ 3,093,666	\$ 3,749,857	\$ 3,021,841	\$ -	\$ 3,021,841	\$ 728,016
PERS On-behalf Expenditures	-	-	38,628	(38,628)	-	-
Debt Service:						
Principal	147,280	147,280	144,808	-	144,808	2,472
Interest and Fiscal Charges	55,833	55,828	55,434	-	55,434	394
Total Debt Service	203,113	203,108	200,242	-	200,242	2,866
Transfers to Other Funds:						
Eagle River-Chugiak Parks and Recreation Service Area Capital Projects Fund	949,288	2,288,721	2,288,721	-	2,288,721	-
<b>TOTAL</b>	<b>\$ 4,246,067</b>	<b>\$ 6,241,686</b>	<b>\$ 5,549,432</b>	<b>\$ (38,628)</b>	<b>\$ 5,510,804</b>	<b>\$ 730,882</b>

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, 2019

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:								
Economic and Community Development	\$ 1,530,786	\$ 38,628	\$ 264,418	\$ 437,720	\$ 200,241	\$ 10,001	\$ 778,917	\$ 3,260,711
Transfers to Other Funds:								
Eagle River-Chugiak Parks and Recreation	-	-	-	2,288,721	-	-	-	2,288,721
Service Area Capital Projects Fund								
<b>TOTAL</b>	<b>\$ 1,530,786</b>	<b>\$ 38,628</b>	<b>\$ 264,418</b>	<b>\$ 2,726,441</b>	<b>\$ 200,241</b>	<b>\$ 10,001</b>	<b>\$ 778,917</b>	<b>\$ 5,549,432</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Building Safety Service Area  
Comparative Balance Sheet  
December 31, 2019 and 2018

	2019	2018
<b>ASSETS</b>		
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	128,600	87,045
Less: Allowance for Uncollectibles	(5,733)	(1,412)
Total Net Accounts Receivable	<u>122,867</u>	<u>85,633</u>
<b>TOTAL ASSETS</b>	<u><u>129,319</u></u>	<u><u>93,140</u></u>
<b>LIABILITIES</b>		
Accounts Payable	8,425	4,175
Accrued Payroll Liabilities	208,759	249,160
Due to Areawide	9,265,183	6,653,702
Unearned Revenue and Deposits	221,000	228,000
Total Liabilities	<u>9,703,367</u>	<u>7,135,037</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	5,952	5,952
Total Deferred Inflows of Resources	<u>5,952</u>	<u>5,952</u>
<b>FUND DEFICIT</b>		
Unassigned	(9,580,000)	(7,047,849)
Total Fund Deficit	<u>(9,580,000)</u>	<u>(7,047,849)</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND DEFICIT</b>	<u><u>\$ 129,319</u></u>	<u><u>\$ 93,140</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Building Safety Service Area  
Comparative Statements of Revenues, Expenditures,  
and Changes in Fund Deficit  
For the Years Ended December 31, 2019 and 2018

	2019	2018
<b>REVENUES</b>		
Intergovernmental	\$ 125,161	\$ 78,841
Licenses and Permits	5,336,007	5,228,816
Charges for Services	14,663	12,712
Investment Loss	(356,805)	(107,872)
Fines and Forfeitures	25,496	-
Other	25,705	-
Total Revenues	<u>5,170,227</u>	<u>5,212,497</u>
<b>EXPENDITURES</b>		
Public Services:		
Economic and Community Development	7,577,217	7,367,017
PERS On-behalf Expenditures	125,161	76,841
Total Expenditures	<u>7,702,378</u>	<u>7,443,858</u>
Deficiency of Revenues over Expenditures	(2,532,151)	(2,233,361)
Fund Deficit, January 1	(7,047,849)	(4,814,488)
Fund Deficit, December 31	<u><u>\$ (9,580,000)</u></u>	<u><u>\$ (7,047,849)</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Building Safety Service Area  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2019

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Penalties and Interest	\$ 143	\$ -	\$ (143)
Intergovernmental:			
PERS On-behalf Revenues	-	125,161	125,161
Licenses and Permits:			
Mechanical Licenses and Exams	33,400	37,544	4,144
Local Business Licenses	72,500	92,686	20,186
Building Permit Plan Reviews	1,225,000	1,378,750	153,750
Building and Grading Permits	2,482,000	2,367,111	(114,889)
Electrical Permits	198,000	265,483	67,483
Mechanical, Gas and Plumbing Permits	508,000	566,375	58,375
Sign Permits	22,000	20,430	(1,570)
Elevator Permits	605,000	609,958	4,958
Mobile Home and Park Permits	6,000	3,175	(2,825)
Inspections	-	(5,505)	(5,505)
Total Licenses and Permits	5,151,900	5,336,007	184,107
Charges for Services:			
Copier Fees	8,500	14,663	6,163
Investment Loss - Short-term Investments	(155,000)	(356,805)	(201,805)
Fines and Forfeitures:			
Other Fines and Forfeitures	18,000	25,496	7,496
Other:			
Prior Year Expenditure Recovery	-	25,744	25,744
Appeal Receipts	100	100	-
Cash Over & Short	-	(30)	(30)
Miscellaneous	-	(109)	(109)
Total Other	100	25,705	25,605
<b>TOTAL</b>	<b>\$ 5,023,643</b>	<b>\$ 5,170,227</b>	<b>\$ 139,088</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Building Safety Service Area  
Detail Schedule of Estimated and Actual Expenditures  
For the Year Ended December 31, 2019

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Economic and Community Development	\$ 7,944,351	\$ 7,844,653	\$ 7,577,217	\$ -	\$ 7,577,217	\$ 267,436
PERS On-behalf Expenditures	-	-	125,161	(125,161)	-	-
<b>TOTAL</b>	<b>\$ 7,944,351</b>	<b>\$ 7,844,653</b>	<b>\$ 7,702,378</b>	<b>\$ (125,161)</b>	<b>\$ 7,577,217</b>	<b>\$ 267,436</b>

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, 2019

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
	Public Services:						
Economic and Community Development	\$ 5,859,317	\$ 125,161	\$ 54,517	\$ 184,436	\$ 37,028	\$ 1,441,919	\$ 7,702,378
<b>TOTAL</b>	<b>\$ 5,859,317</b>	<b>\$ 125,161</b>	<b>\$ 54,517</b>	<b>\$ 184,436</b>	<b>\$ 37,028</b>	<b>\$ 1,441,919</b>	<b>\$ 7,702,378</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Public Finance and Investment  
Comparative Balance Sheet  
December 31, 2019 and 2018

	2019	2018
<b>ASSETS</b>		
Equity in General Cash Pool	\$ 2,545,248	\$ 2,694,433
Accounts Receivable, Net	43,050	16,345
Due from Component Unit - Anchorage School District	4,412	1,676
<b>TOTAL ASSETS</b>	<b>2,592,710</b>	<b>2,712,454</b>
<b>LIABILITIES</b>		
Accounts Payable	299,573	402,725
Accrued Payroll Liabilities	27,192	50,062
Unearned Revenue	345,286	345,286
<b>Total Liabilities</b>	<b>672,051</b>	<b>798,073</b>
<b>FUND BALANCE</b>		
Committed	185,108	192,883
Unassigned	1,735,551	1,721,498
<b>Total Fund Balance</b>	<b>1,920,659</b>	<b>1,914,381</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 2,592,710</b>	<b>\$ 2,712,454</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Public Finance and Investment  
Comparative Statements of Revenues, Expenditures,  
and Changes in Fund Balance  
For The Years Ended December 31, 2019 and 2018

	2019	2018
<b>REVENUES</b>		
Intergovernmental	\$ 48,718	\$ 48,176
Charges for Services	1,299,135	782,214
Investment Income	127,641	24,158
Other	823,237	1,082,101
<b>Total Revenues</b>	<b>2,298,731</b>	<b>1,936,649</b>
<b>EXPENDITURES</b>		
General Government:		
Finance	2,243,735	2,337,967
PERS On-behalf Expenditures	48,718	48,176
<b>Total Expenditures</b>	<b>2,292,453</b>	<b>2,386,143</b>
Excess (Deficiency) of Revenues over Expenditures	6,278	(449,494)
Fund Balance, January 1	1,914,381	2,363,875
<b>Fund Balance, December 31</b>	<b>\$ 1,920,659</b>	<b>\$ 1,914,381</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Public Finance and Investment  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2019

REVENUES	Estimated	Actual	Variance With Final Budget
Intergovernmental:			
PERS On-behalf Revenues	\$ -	\$ 48,718	\$ 48,718
Charges for Services:			
School District Service Fees	372,296	116,745	(255,551)
Reimbursed Cost	500,660	1,182,390	681,730
Total Charges for Services	872,956	1,299,135	426,179
Investment Income - Short-term Investments	75,000	127,641	52,641
Other:			
Prior Year Expenditure Recovery	-	42,644	42,644
Miscellaneous	1,515,062	780,593	(734,469)
Total Other	1,515,062	823,237	(691,825)
<b>TOTAL</b>	<b>\$ 2,463,018</b>	<b>\$ 2,298,731</b>	<b>\$ (164,287)</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Public Finance and Investment  
Detail Schedule of Estimated and Actual Expenditures  
For the Year Ended December 31, 2019

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Finance	\$ 2,143,999	\$ 2,585,782	\$ 2,243,735	\$ -	\$ 2,243,735	\$ 342,047
PERS On-behalf Expenditures	-	-	48,718	(48,718)	-	-
<b>TOTAL</b>	<b>\$ 2,143,999</b>	<b>\$ 2,585,782</b>	<b>\$ 2,292,453</b>	<b>\$ (48,718)</b>	<b>\$ 2,243,735</b>	<b>\$ 342,047</b>

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, 2019

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
General Government:							
Finance	\$ 914,533	\$ 48,718	\$ 1,521	\$ 1,069,656	\$ 1,632	\$ 256,393	\$ 2,292,453
<b>TOTAL</b>	<b>\$ 914,533</b>	<b>\$ 48,718</b>	<b>\$ 1,521</b>	<b>\$ 1,069,656</b>	<b>\$ 1,632</b>	<b>\$ 256,393</b>	<b>\$ 2,292,453</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Police and Fire Retiree Medical Administration Fund  
Comparative Balance Sheet  
December 31, 2019 and 2018

	2019	2018
<b>ASSETS</b>		
Equity in General Cash Pool	\$ 261,452	\$ 183,708
<b>TOTAL ASSETS</b>	261,452	183,708
<b>LIABILITIES</b>		
Accounts Payable	5,858	5,740
Accrued Payroll Liabilities	3,041	3,926
<b>Total Liabilities</b>	8,899	9,666
<b>FUND BALANCE</b>		
Unassigned	252,553	174,042
<b>Total Fund Balance</b>	252,553	174,042
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	\$ 261,452	\$ 183,708

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, 2019 and 2018

	2019	2018
<b>REVENUES</b>		
Intergovernmental	\$ 11,834	\$ 7,756
Charges for Services	41,540	48,179
Investment Income	8,969	465
Other	98	-
<b>Total Revenues</b>	62,441	56,400
<b>EXPENDITURES</b>		
General Government:		
Employee Relations	169,690	227,908
PERS On-behalf Expenditures	11,834	7,756
<b>Total Expenditures</b>	181,524	235,664
Deficiency of Revenues over Expenditures	(119,083)	(179,264)
<b>OTHER FINANCING SOURCES</b>		
Transfers from Other Sub-Funds	197,594	197,594
<b>Total Other Financing Sources</b>	197,594	197,594
Excess of Revenues and Other Financing Sources Over Expenditures	78,511	18,330
Fund Balance, January 1,	174,042	155,712
<b>Fund Balance, December 31</b>	\$ 252,553	\$ 174,042



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, 2019

REVENUES	Estimated	Actual	Variance With Final Budget
Intergovernmental:			
PERS On-behalf Revenues	\$ -	\$ 11,834	\$ 11,834
Investment Income - Short-term Investments	-	8,969	8,969
Charges for Services:			
Reimbursed Cost	47,755	41,540	(6,215)
Other:			
Prior Year Expenditure Recovery	-	98	98
Transfers from Other Sub-Funds:			
Areawide General Fund	81,787	81,787	-
Anchorage Metropolitan Police Service Area	115,807	115,807	-
Total Transfers from Other Sub-Funds	197,594	197,594	-
<b>TOTAL</b>	<b>\$ 245,349</b>	<b>\$ 260,035</b>	<b>\$ 14,686</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Police and Fire Retiree Medical Administration Fund  
Detail Schedule of Estimated and Actual Expenditures  
For the Year Ended December 31, 2019

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Employee Relations	\$ 261,332	\$ 263,630	\$ 169,690	\$ -	\$ 169,690	\$ 93,940
PERS On-behalf Expenditures	-	-	11,834	(11,834)	-	-
<b>TOTAL</b>	<b>\$ 261,332</b>	<b>\$ 263,630</b>	<b>\$ 181,524</b>	<b>\$ (11,834)</b>	<b>\$ 169,690</b>	<b>\$ 93,940</b>

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, 2019

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Charges From Other Departments	Actual on GAAP Basis
General Government:						
Employee Relations	\$ 128,533	\$ 11,834	\$ 147	\$ 24,030	\$ 16,980	\$ 181,524
<b>TOTAL</b>	<b>\$ 128,533</b>	<b>\$ 11,834</b>	<b>\$ 147</b>	<b>\$ 24,030</b>	<b>\$ 16,980</b>	<b>\$ 181,524</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Turnagain Arm Police Service Area  
Comparative Balance Sheet  
December 31, 2019 and 2018

	2019	2018
<b>ASSETS</b>		
Equity in General Cash Pool	\$ 13,348	\$ 29,305
Taxes Receivable:		
Delinquent Taxes	722	1,392
Penalties and Interest	-	106
Less: Allowance for Uncollectibles	(1)	(5)
Total Net Taxes Receivable	721	1,493
<b>TOTAL ASSETS</b>	<b>14,069</b>	<b>30,798</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	721	1,346
Total Deferred Inflows of Resources	721	1,346
<b>FUND BALANCE</b>		
Committed	1,561	1,129
Unassigned	11,787	28,323
Total Fund Balance	13,348	29,452
<b>TOTAL DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 14,069</b>	<b>\$ 30,798</b>

EXHIBIT AA-82

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, 2019 and 2018

	2019	2018
<b>REVENUES</b>		
Taxes	\$ 935	\$ (1,351)
Investment Income	1,878	425
Total Revenues	2,813	(926)
<b>EXPENDITURES</b>		
Public Safety:		
Police Services	18,917	13,687
Total Expenditures	18,917	13,687
Deficiency of Revenues over Expenditures	(16,104)	(14,613)
Fund Balance, January 1	29,452	44,065
Fund Balance, December 31	\$ 13,348	\$ 29,452

MUNICIPALITY OF ANCHORAGE, ALASKA  
Turnagain Arm Police Service Area  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2019

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ -	\$ 737	\$ 737
Tax Cost Recoveries	-	108	108
Penalties and Interest	529	90	(439)
Total Taxes	529	935	406
Investment Income - Short-term Investments	1,000	1,878	878
<b>TOTAL</b>	<b>\$ 1,529</b>	<b>\$ 2,813</b>	<b>\$ 1,284</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Turnagain Arm Police Service Area  
Detail Schedule of Estimated and Actual Expenditures  
For the Year Ended December 31, 2019

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Police Services	\$ 45,000	\$ 45,000	\$ 18,917	\$ -	\$ 18,917	\$ 26,083
<b>TOTAL</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 18,917</b>	<b>\$ -</b>	<b>\$ 18,917</b>	<b>\$ 26,083</b>

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, 2019

EXPENDITURES	Personnel Services	Actual on GAAP Basis
Public Safety:		
Police Services	\$ 18,917	\$ 18,917
<b>TOTAL</b>	<b>\$ 18,917</b>	<b>\$ 18,917</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Heritage Land Bank Fund  
Comparative Balance Sheet  
December 31, 2019 and 2018

	2019	2018
<b>ASSETS</b>		
Equity in General Cash Pool	\$ 5,338,725	\$ 3,938,574
Due from Equipment Maintenance Fund	85,000	85,000
Advance to Equipment Maintenance Fund	1,105,000	1,190,000
<b>TOTAL ASSETS</b>	<b>6,528,725</b>	<b>5,213,574</b>
<b>LIABILITIES</b>		
Accounts Payable	700	41,373
Accrued Payroll Liabilities	10,110	8,344
Unearned Revenue and Deposits	102,550	-
<b>Total Liabilities</b>	<b>113,360</b>	<b>49,717</b>
<b>FUND BALANCE</b>		
Committed	6,010,035	5,163,857
Assigned	405,330	-
<b>Total Fund Balance</b>	<b>6,415,365</b>	<b>5,163,857</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 6,528,725</b>	<b>\$ 5,213,574</b>

EXHIBIT BB-2

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, 2019 and 2018

	2019	2018
<b>REVENUES</b>		
Intergovernmental	\$ 9,401	\$ 12,133
Charges for Services	1,105,069	684,578
Investment Income	405,330	79,036
Other	1,835	-
<b>Total Revenues</b>	<b>1,521,635</b>	<b>775,747</b>
<b>EXPENDITURES</b>		
General Government:		
Land Management	686,976	828,014
PERS On-behalf Expenditures	9,401	12,133
<b>Total Expenditures</b>	<b>696,377</b>	<b>840,147</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>825,258</b>	<b>(64,400)</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers from Other Funds	655,000	-
Transfers to Other Funds	(488,750)	(164,000)
Land Sales	260,000	-
<b>Total Other Financing Sources (Uses)</b>	<b>426,250</b>	<b>(164,000)</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses</b>	<b>1,251,508</b>	<b>(228,400)</b>
Fund Balance, January 1	5,163,857	5,392,257
<b>Fund Balance, December 31</b>	<b>\$ 6,415,365</b>	<b>\$ 5,163,857</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Heritage Land Bank Fund  
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources  
For The Year Ended December 31, 2019

	Estimated	Actual	Variance With Final Budget
REVENUES			
Intergovernmental:			
PERS On-behalf Revenues	\$ -	\$ 9,401	\$ 9,401
Charges for Services:			
Wetlands Mitigation Credit	408,750	408,750	-
Miscellaneous Permits	132,529	186,478	53,949
Pipe Right Of Way Fee	62,899	224,895	161,996
Lease and Rental	86,135	284,946	198,811
Total Charges for Services	690,313	1,105,069	414,756
Investment Income - Short-term Investments	62,000	405,330	343,330
Other:			
Prior Year Expense Recovery	-	1,835	1,835
Land Sales:			
State Land Block	-	260,000	260,000
Transfers from Other Funds:			
ER/Chugaik Parks & Recreation Capital Projects Fund	-	655,000	655,000
TOTAL	\$ 752,313	\$ 2,436,635	\$ 1,684,322

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, 2019

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Land Management	\$ 891,285	\$ 867,984	\$ 686,976	\$ -	\$ 686,976	\$ 181,008
PERS On-behalf Expenditures	-	-	9,401	(9,401)	-	-
Total General Government	891,285	867,984	696,377	(9,401)	686,976	181,008
Transfer to Other Funds:						
Transfers to Heritage Land Bank Capital Projects Fund	80,000	488,750	488,750	-	488,750	-
Total Transfers to Other Funds	80,000	488,750	488,750	-	488,750	-
TOTAL	\$ 971,285	\$ 1,356,734	\$ 1,185,127	\$ (9,401)	\$ 1,175,726	\$ 181,008

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, 2019

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Charges From Other Departments	Actual on GAAP Basis
Land Management	\$ 253,215	\$ 9,401	\$ 2,066	\$ 115,492	\$ 316,203	\$ 696,377
Transfer to Other Funds:						
Transfers to Heritage Land Bank Capital Projects Fund	-	-	-	488,750	-	488,750
TOTAL	\$ -	\$ -	\$ -	\$ 488,750	\$ -	\$ 1,185,127

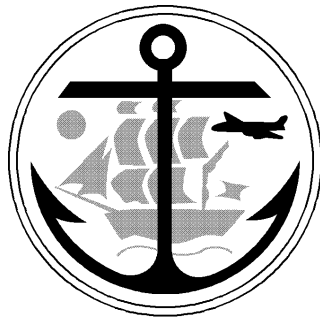
MUNICIPALITY OF ANCHORAGE, ALASKA  
Federal/State Fine and Forfeiture  
Comparative Balance Sheet  
December 31, 2019 and 2018

	2019	2018
ASSET		
Cash	\$ 72,763	\$ 72,763
Equity in General Cash Pool	845,269	938,438
TOTAL ASSETS	<u>918,032</u>	<u>1,011,201</u>
LIABILITIES		
Accounts Payable	9,684	9,909
Total Liabilities	<u>9,684</u>	<u>9,909</u>
FUND BALANCE		
Restricted	823,741	813,076
Assigned	84,607	188,216
Total Fund Balance	<u>908,348</u>	<u>1,001,292</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 918,032</u>	<u>\$ 1,011,201</u>

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, 2019 and 2018

	2019	2018
REVENUES		
Fines and Forfeitures	\$ 202,855	\$ 322,122
Investment Income	13,614	12,374
Total Revenues	<u>216,469</u>	<u>334,496</u>
EXPENDITURES		
Public Safety:		
Police Services	309,413	391,858
Total Expenditures	<u>309,413</u>	<u>391,858</u>
Deficiency of Revenues over Expenditures	(92,944)	(57,362)
Fund Balance, January 1	1,001,292	1,058,654
Fund Balance, December 31	<u>\$ 908,348</u>	<u>\$ 1,001,292</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA  
State Grants Fund  
Comparative Balance Sheet  
December 31, 2019 and 2018

	2019	2018
<b>ASSETS</b>		
Equity in General Cash Pool	\$ 15,729,275	\$ 13,450,937
Intergovernmental Receivables	3,214,371	6,258,907
Prepaid Items	97,606	111,655
<b>TOTAL ASSETS</b>	19,041,252	19,821,499
<b>LIABILITIES</b>		
Accounts Payable	927,350	1,294,993
Accrued Payroll Liabilities	8,841	-
Unearned Revenue	722,403	428,421
Advances from Other Funds	9,216,946	2,316,239
<b>Total Liabilities</b>	10,875,540	4,039,653
<b>FUND BALANCE</b>		
Nonspendable	97,606	111,655
Assigned	8,068,106	15,670,191
<b>Total Fund Balance</b>	8,165,712	15,781,846
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	\$ 19,041,252	\$ 19,821,499



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, 2019 and 2018

	2019	2018
REVENUES		
Intergovernmental	\$ 17,194,485	\$ 18,596,564
Investment Income	17,195	16,166
Total Revenues	17,211,680	18,612,730
EXPENDITURES		
General Government:		
Municipal Manager	125,030	193,037
Emergency Management	1,046,113	230,590
Education	2,050	74,420
Disaster Recovery	6,669,177	2,316,239
Non-Departmental	264,099	503,127
Total General Government	8,106,469	3,317,413
Public Safety:		
Health and Human Services	9,792,143	9,646,742
Fire Services	68,965	28,759
Police Services	2,139,171	3,233,116
Total Public Safety	12,000,279	12,908,617
Public Services:		
Economic and Community Development	1,967,903	1,988,011
Public Transportation	1,761,837	1,858,905
Public Works	1,056,747	1,751,492
Maintenance and Operations	-	81,239
Total Public Services	4,786,487	5,679,647
Total Expenditures	24,893,235	21,905,677
Deficiency of Revenues over Expenditures	(7,681,555)	(3,292,947)
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	611,227	704,964
Transfers to Other Funds	(557,962)	(21,812)
Insurance Recoveries	12,156	-
Total Other Financing Sources (Uses)	65,421	683,152
Deficiency of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(7,616,134)	(2,609,795)
Fund Balance, January 1	15,781,846	18,391,641
Fund Balance, December 31	\$ 8,165,712	\$ 15,781,846

MUNICIPALITY OF ANCHORAGE, ALASKA  
Federal Grants Fund  
Comparative Balance Sheet  
December 31, 2019 and 2018

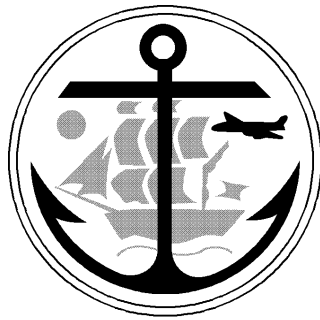
	2019	2018
<b>ASSETS</b>		
Equity in General Cash Pool	\$ 906,707	\$ -
Loans Receivable	2,589,050	2,759,739
Intergovernmental Receivables	3,283,547	6,079,630
<b>TOTAL ASSETS</b>	<b>6,779,304</b>	<b>8,839,369</b>
<b>LIABILITIES</b>		
Accounts Payable	1,742,769	190,886
Due to Areawide	-	3,080,111
Unearned Revenue and Deposits	2,793,761	2,996,365
<b>Total Liabilities</b>	<b>4,536,530</b>	<b>6,267,362</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues-Intergovernmental	1,045,351	1,045,351
<b>Total Deferred Inflows of Resources</b>	<b>1,045,351</b>	<b>1,045,351</b>
<b>FUND BALANCE</b>		
Restricted	970,781	1,260,484
Assigned	226,642	266,172
<b>Total Fund Balance</b>	<b>1,197,423</b>	<b>1,526,656</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$ 6,779,304</b>	<b>\$ 8,839,369</b>

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, 2019 and 2018

	<u>2019</u>	<u>2018</u>
REVENUES		
Intergovernmental	\$ 8,447,120	\$ 7,555,946
Investment Income	-	(7)
Other	119,600	103,500
Total Revenues	<u>8,566,720</u>	<u>7,659,439</u>
EXPENDITURES		
General Government:		
Mayor Office	7,792	283,537
Total General Government	<u>7,792</u>	<u>283,537</u>
Public Safety:		
Health and Human Services	3,443,036	1,503,623
Fire Services	-	-
Police Services	434,979	548,121
Total Public Safety	<u>3,878,015</u>	<u>2,051,744</u>
Public Services:		
Public Transportation	5,232,146	5,557,083
Economic and Community Development	1,504	5,300
Total Public Services	<u>5,233,650</u>	<u>5,562,383</u>
Total Expenditures	<u>9,119,457</u>	<u>7,897,664</u>
Deficiency of Revenues over Expenditures	<u>(552,737)</u>	<u>(238,225)</u>
OTHER FINANCING SOURCES		
Transfers from Other Funds	223,504	134,628
Total Other Financing Sources	<u>223,504</u>	<u>134,628</u>
Deficiency of Revenues and Other Financing Sources over Expenditures	(329,233)	(103,597)
Fund Balance, January 1	1,526,656	1,630,253
Fund Balance, December 31	<u>\$ 1,197,423</u>	<u>\$ 1,526,656</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Federal Grants Fund  
Schedule of Changes in Long-term Loans Receivable  
For the Year Ended December 31, 2019

	Anchor	CDBG Rehabilitation	Minor Repair	Home Rehab	Total
Fund Balance Reserved for Long-Term Loans, January 1	\$ 1,647,628	\$ 1,045,351	\$ 16,820	\$ 49,940	\$ 2,759,739
Deducts:					
Repayments of Loans	(99,500)	-	-	-	(99,500)
Write-Offs and Other Adjustments of Loans	(54,369)	-	(16,820)	-	(71,189)
Total Deducts	(153,869)	-	(16,820)	-	(170,689)
Fund Balance Reserved for Long-Term Loans, December 31	\$ 1,493,759	\$ 1,045,351	\$ -	\$ 49,940	\$ 2,589,050



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MUNICIPALITY OF ANCHORAGE, ALASKA  
Miscellaneous Operational Grants Fund  
Comparative Balance Sheet  
December 31, 2019 and 2018

	2019	2018
<b>ASSETS</b>		
Equity in General Cash Pool	\$ 1,751,050	\$ 2,181,341
Accounts Receivable, Net	20,000	20,000
Prepaid Items and Deposits	501	-
<b>TOTAL ASSETS</b>	<b>1,771,551</b>	<b>2,201,341</b>
<b>LIABILITIES</b>		
Accounts Payable	178,125	73,766
Unearned Revenue and Deposits	20,000	20,000
<b>Total Liabilities</b>	<b>198,125</b>	<b>93,766</b>
<b>FUND BALANCE</b>		
Nonspendable	501	-
Restricted	1,559,724	2,094,709
Committed	12,307	12,307
Assigned	894	559
<b>Total Fund Balance</b>	<b>1,573,426</b>	<b>2,107,575</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 1,771,551</b>	<b>\$ 2,201,341</b>

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, 2019 and 2018

	2019	2018
<b>REVENUES</b>		
Investment Income - Short-term Investments	\$ 10,406	\$ 8,071
Restricted Contributions	583,602	1,111,381
<b>Total Revenues</b>	<b>594,008</b>	<b>1,119,452</b>
<b>EXPENDITURES</b>		
General Government:		
Mayor's Office	27,699	14,477
Real Estate	94,679	-
Finance	7,123	-
<b>Total General Government</b>	<b>129,501</b>	<b>14,477</b>
Public Safety:		
Health and Human Services	891,298	275,082
Fire Services	367,424	-
Police Services	241	-
<b>Total Public Safety</b>	<b>1,258,963</b>	<b>275,082</b>
Public Services:		
Economic and Community Development	796,246	836,901
Public Transportation	282,708	-
<b>Total Public Services</b>	<b>1,078,954</b>	<b>836,901</b>
<b>Total Expenditures</b>	<b>2,467,418</b>	<b>1,126,460</b>
(Deficiency) of Revenues over Expenditures	(1,873,410)	(7,008)
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers from Other Funds	1,339,261	854,969
Transfers to Other Funds	-	(930)
<b>Total Other Financing Sources (Uses)</b>	<b>1,339,261</b>	<b>854,039</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses</b>	<b>(534,149)</b>	<b>847,031</b>
Fund Balance, January 1	2,107,575	1,260,544
<b>Fund Balance, December 31</b>	<b>\$ 1,573,426</b>	<b>\$ 2,107,575</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Other Restricted Resources Fund  
Comparative Balance Sheet  
For the Years Ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<b>ASSETS</b>		
Equity in General Cash Pool	\$ 1,456	\$ -
Special Assessments Receivable	141,626	61,794
<b>TOTAL ASSETS</b>	<u>143,082</u>	<u>61,794</u>
<b>LIABILITIES</b>		
Accounts Payable	5,821	1,309
Due to Area wide Service Area Fund	158,611	115,942
<b>Total Liabilities</b>	<u>164,432</u>	<u>117,251</u>
<b>FUND DEFICIT</b>		
Unassigned	(21,350)	(55,457)
<b>Total Fund Deficit</b>	<u>(21,350)</u>	<u>(55,457)</u>
<b>TOTAL LIABILITIES AND FUND DEFICIT</b>	<u>\$ 143,082</u>	<u>\$ 61,794</u>

EXHIBIT BB-16

MUNICIPALITY OF ANCHORAGE, ALASKA  
Other Restricted Resources Fund  
Comparative Statements of Revenues, Expenditures,  
and Changes in Fund Deficit  
For the Years Ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<b>REVENUES</b>		
Special Assessments	\$ 1,195,449	\$ 1,125,247
Investment Loss - Short-term Investments	(25,341)	(10,301)
<b>Total Revenues</b>	<u>1,170,108</u>	<u>1,114,946</u>
<b>EXPENDITURES</b>		
General Government:		
Non-Departmental	1,136,001	1,156,444
<b>Total Expenditures</b>	<u>1,136,001</u>	<u>1,156,444</u>
Excess (Deficiency) of Revenues over Expenditures	34,107	(41,498)
Fund Deficit, January 1	(55,457)	(13,959)
<b>Fund Deficit, December 31</b>	<u>\$ (21,350)</u>	<u>\$ (55,457)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Convention Center Operating Reserve Fund  
Comparative Balance Sheet  
December 31, 2019 and 2018

	2019	2018
<b>ASSETS</b>		
Equity in General Cash Pool	\$ 26,702,861	\$ 27,155,735
Accounts Receivable	2,213,289	2,286,728
Less: Allowance for Uncollectables	(13,647)	(12,186)
Total Net Accounts Receivable	2,199,642	2,274,542
<b>TOTAL ASSETS</b>	28,902,503	29,430,277
<b>LIABILITIES</b>		
Accounts Payable	1,589,768	440,091
Due to Other Funds	-	6,177,077
Total Liabilities	1,589,768	6,617,168
<b>FUND BALANCE</b>		
Restricted	21,707,654	18,652,059
Assigned	5,605,081	4,161,050
Total Fund Balance	27,312,735	22,813,109
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	\$ 28,902,503	\$ 29,430,277

EXHIBIT BB-18

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, 2019 and 2018

	2019	2018
<b>REVENUES</b>		
Taxes	\$ 17,881,672	\$ 16,065,506
Investment Income	1,444,033	207,737
Other	84,370	167,769
Total Revenues	19,410,075	16,441,012
<b>EXPENDITURES</b>		
Public Services:		
Economic and Community Development	8,950,127	6,346,319
Total Expenditures	8,950,127	6,346,319
Excess of Revenues over Expenditures	10,459,948	10,094,693
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfer from Other Funds	625,213	594,955
Transfer to Areawide Capital Project Fund	(606,300)	(1,942,000)
Transfer to CIVICVentures	(5,979,235)	(6,177,077)
Total Other Financing Sources (Uses)	(5,960,322)	(7,524,122)
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	4,499,626	2,570,571
Fund Balance, January 1	22,813,109	20,242,538
Fund Balance, December 31	\$ 27,312,735	\$ 22,813,109



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, 2019

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Hotel and Motel	\$ 16,984,093	\$ 17,840,138	\$ 856,045
Penalties and Interest	38,790	41,534	2,744
Total Taxes	17,022,883	17,881,672	858,789
Investment Gain - Short-term Investments	144,000	1,444,033	1,300,033
Other:			
Prior Year Expenditure Recovery	-	84,370	84,370
Total Other	-	84,370	84,370
Transfers from Other Funds:			
Areawide General Fund	593,953	593,953	-
Anchorage Roads and Drainage Service Area	18,757	18,756	(1)
Anchorage Bowl Parks and Recreation Service Area	12,504	12,504	-
Total Transfers From Other Funds	625,214	625,213	(1)
TOTAL	\$ 17,792,097	\$ 20,035,288	\$ 2,243,191

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, 2019

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Economic and Community Development	\$ 7,804,487	\$ 8,535,267	\$ 8,950,127	\$ -	\$ 8,950,127	\$ (414,860)
Transfer to Areawide Capital Project Fund	-	606,300	606,300	-	606,300	-
Transfer to CIVICVentures	5,979,235	5,979,235	5,979,235	-	5,979,235	-
Total Transfers	5,979,235	6,585,535	6,585,535	-	6,585,535	-
TOTAL	\$ 13,783,722	\$ 15,120,802	\$ 15,535,662	\$ -	\$ 15,535,662	\$ (414,860)

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, 2019

EXPENDITURES	Other Services and Charges	Actual on GAAP Basis
Public Services:		
Economic and Community Development	\$ 8,950,127	\$ 8,950,127
Transfer to Areawide Capital Projects Fund	606,300	606,300
Transfer to CIVICVentures	5,979,235	5,979,235
Total Transfers	6,585,535	6,585,535
TOTAL	\$ 15,535,662	\$ 15,535,662

MUNICIPALITY OF ANCHORAGE, ALASKA  
Police and Fire Retiree Medical Liability Fund  
Comparative Balance Sheet  
December 31, 2019 and 2018

	2019	2018
<b>ASSETS</b>		
Equity in General Cash Pool	\$ -	\$ 16,156
Investments	36,922,233	33,090,324
Total Assets	<u>36,922,233</u>	<u>33,106,480</u>
<b>LIABILITIES</b>		
Due to Areawide Service Area Fund	2,141	-
Total Liabilities	<u>2,141</u>	<u>-</u>
<b>FUND BALANCE</b>		
Restricted	36,920,092	33,106,480
Total Fund Balance	<u>36,920,092</u>	<u>33,106,480</u>
<b>TOTAL FUND BALANCE</b>	<u>\$ 36,922,233</u>	<u>\$ 33,106,480</u>

EXHIBIT BB-23

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, 2019 and 2018

	2019	2018
<b>REVENUES</b>		
Investment Income (Loss)	\$ 6,295,974	\$ (1,724,088)
Total Revenues	<u>6,295,974</u>	<u>(1,724,088)</u>
<b>EXPENDITURES</b>		
General Government:		
Employee Relations	34,757	35,693
Public Safety:		
Fire Services	1,696,579	1,672,020
Police Services	1,837,960	1,822,315
Total Public Safety	<u>3,534,539</u>	<u>3,494,335</u>
Total Expenditures	<u>3,569,296</u>	<u>3,530,028</u>
Excess (Deficiency) of Revenues over Expenditures	<u>2,726,678</u>	<u>(5,254,116)</u>
<b>OTHER FINANCING SOURCES</b>		
Transfers from Other Funds	1,086,934	969,532
Total Other Financing Sources	<u>1,086,934</u>	<u>969,532</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	3,813,612	(4,284,584)
Fund Balance, January 1	33,106,480	37,391,064
Fund Balance, December 31	<u>\$ 36,920,092</u>	<u>\$ 33,106,480</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Police and Fire Retiree Medical Liability Fund  
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources  
For The Year Ended December 31, 2019

REVENUES	Estimated	Actual	Variance With Final Budget
Revenues:			
Investment Income	\$ 90,000	\$ 6,295,974	\$ 6,205,974
Transfers from Other Funds:			
Areawide Service Area Fund	156,792	175,778	18,986
Fire Service Area Fund	318,281	356,821	38,540
Anchorage Metropolitan Police Service Area Fund	494,460	554,335	59,875
Total Transfers from Other Funds	969,533	1,086,934	117,401
<b>TOTAL</b>	<b>\$ 1,059,533</b>	<b>\$ 7,382,908</b>	<b>\$ 6,440,776</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Police and Fire Retiree Medical Liability Fund  
Detail Schedule of Estimated and Actual Expenditures  
For The Year Ended December 31, 2019

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	\$ 34,757	\$ -	\$ 34,757	\$ 53,243
Total General Government	88,000	88,000	34,757	-	34,757	53,243
Public Safety:						
Fire Services	1,712,886	1,713,544	1,696,579	-	1,696,579	16,965
Police Services	1,855,627	1,856,339	1,837,960	-	1,837,960	18,379
Total Public Safety	3,568,513	3,569,883	3,534,539	-	3,534,539	35,344
<b>TOTAL</b>	<b>\$ 3,656,513</b>	<b>\$ 3,657,883</b>	<b>\$ 3,569,296</b>	<b>\$ -</b>	<b>\$ 3,569,296</b>	<b>\$ 88,587</b>

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, 2019

EXPENDITURES	Other Services and Charges	Charges To/From Other Departments	Actual on GAAP Basis
General Government:			
Employee Relations	\$ 34,756	\$ -	\$ 34,756
Total General Government	34,756	-	34,756
Public Safety:			
Fire Services	1,687,796	8,783	1,696,579
Police Services	1,828,445	9,515	1,837,960
Total Public Safety	3,516,241	18,298	3,534,539
<b>TOTAL</b>	<b>\$ 3,550,997</b>	<b>\$ 18,298</b>	<b>\$ 3,569,295</b>

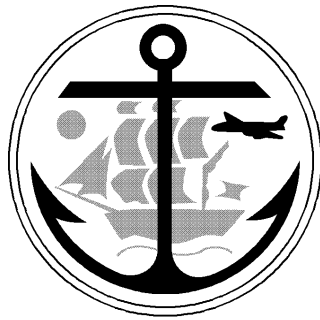
MUNICIPALITY OF ANCHORAGE, ALASKA  
49th State Angel Fund  
Comparative Balance Sheet  
December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<b>ASSETS</b>		
Equity in General Cash Pool	\$ 6,554,193	\$ 7,141,696
Investments in Angel Fund program	5,486,154	5,106,366
<b>TOTAL ASSETS</b>	<u>12,040,347</u>	<u>12,248,062</u>
<b>LIABILITIES</b>		
Accounts Payable	2,967	338
Accrued Payroll Liabilities	1,920	-
<b>Total Liabilities</b>	<u>4,887</u>	<u>338</u>
<b>FUND BALANCE</b>		
Restricted	12,035,460	12,247,724
<b>Total Fund Balance</b>	<u>12,035,460</u>	<u>12,247,724</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 12,040,347</u>	<u>\$ 12,248,062</u>

EXHIBIT BB-28

MUNICIPALITY OF ANCHORAGE, ALASKA  
49th State Angel Fund  
Comparative Statements of Revenues, Expenditures,  
and Changes in Fund Balance  
For The Years Ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<b>REVENUES</b>		
Investment Income	\$ 140,509	\$ 139,079
Net (Decrease) in FMV of Investments	(33,713)	(378,476)
Other	282	-
<b>Total Revenues</b>	<u>107,078</u>	<u>(239,397)</u>
<b>EXPENDITURES</b>		
General Government:		
Chief Financial Officer	319,342	139,688
<b>Total Expenditures</b>	<u>319,342</u>	<u>139,688</u>
 Deficiency of Revenues over Expenditures	 (212,264)	 (379,085)
Fund Balance, January 1	12,247,724	12,626,809
Fund Balance, December 31	<u>\$ 12,035,460</u>	<u>\$ 12,247,724</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA  
E911 Surcharge Fund  
Comparative Balance Sheet  
December 31, 2019 and 2018

	2019	2018
<b>ASSETS</b>		
Equity in General Cash Pool	\$ 551	\$ -
Accounts Receivable	780,629	934,751
<b>TOTAL ASSETS</b>	<b>781,180</b>	<b>934,751</b>
<b>LIABILITIES</b>		
Accounts Payable	-	241,280
Due to Areawide General Fund	780,629	770,174
<b>Total Liabilities</b>	<b>780,629</b>	<b>1,011,454</b>
<b>FUND BALANCE</b>		
Restricted	551	-
Unassigned	-	(76,703)
<b>Total Fund Balance (Deficit)</b>	<b>551</b>	<b>(76,703)</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 781,180</b>	<b>\$ 934,751</b>

EXHIBIT BB-30

MUNICIPALITY OF ANCHORAGE, ALASKA  
E911 Surcharge Fund  
Comparative Statements of Revenues, Expenditures,  
and Changes in Fund Balance (Deficit)  
For The Years Ended December 31, 2019 and 2018

	2019	2018
<b>REVENUES</b>		
E911 Surcharges	\$ 7,591,488	\$ 7,906,670
Investment Loss	(33,842)	(272)
<b>Total Revenues</b>	<b>7,557,646</b>	<b>7,906,398</b>
<b>EXPENDITURES</b>		
Public Services:		
Fire Services	1,024,132	1,449,723
Police Services	6,456,260	7,112,396
<b>Total Expenditures</b>	<b>7,480,392</b>	<b>8,562,119</b>
Excess (Deficiency) of Revenues over Expenditures	77,254	(655,721)
Fund Balance (Deficit), January 1	(76,703)	579,018
<b>Fund Balance (Deficit), December 31</b>	<b>\$ 551</b>	<b>\$ (76,703)</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
E911 Surcharge Fund  
Detail Schedule of Estimated and Actual Revenues  
For The Year Ended December 31, 2019

	Estimated	Actual	Variance With Final Budget
REVENUES			
Investment Loss - Short Term Investments	\$ -	\$ (33,842)	\$ (33,842)
Charges for Services:			
E911 Surcharges	7,940,675	7,591,488	(349,187)
<b>TOTAL</b>	<b>\$ 7,940,675</b>	<b>\$ 7,557,646</b>	<b>\$ (383,029)</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
E911 Surcharge Fund  
Detail Schedule of Estimated and Actual Expenditures  
For The Year Ended December 31, 2019

	Original	Revised	Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
EXPENDITURES						
Public Services:						
Fire Services	\$ -	\$ 1,147,480	\$ 1,024,132	\$ -	\$ 1,024,132	\$ 123,348
Police Services	-	6,502,705	6,456,260	-	6,456,260	46,445
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 7,650,185</b>	<b>\$ 7,480,392</b>	<b>\$ -</b>	<b>\$ 7,480,392</b>	<b>\$ 169,793</b>

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, 2019

	Other Services and Charges	Charges from Other Departments	Actual on GAAP Basis
EXPENDITURES			
Public Services:			
Fire Services	\$ -	\$ 1,024,132	\$ 1,024,132
Police Services	1,874,049	4,582,211	6,456,260
<b>TOTAL</b>	<b>\$ 1,874,049</b>	<b>\$ 5,606,343</b>	<b>\$ 7,480,392</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Nuisance Property Abatement  
Comparative Balance Sheet  
December 31, 2019 and 2018

	2019	2018
ASSETS		
Equity in General Cash Pool	\$ 52,174	\$ -
TOTAL ASSETS	52,174	-
LIABILITIES		
Accounts Payable	100	-
Total Liabilities	100	-
FUND BALANCE		
Restricted	50,369	-
Assigned	1,705	-
Total Fund Balance	52,074	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 52,174	\$ -

EXHIBIT BB-35

MUNICIPALITY OF ANCHORAGE, ALASKA  
Nuisance Property Abatement  
Comparative Statements of Revenues, Expenditures, Other Financing Sources,  
and Changes in Fund Balance  
For The Years Ended December 31, 2019 and 2018

	2019	2018
REVENUES		
Charges for Services	\$ 5,469	\$ -
Fines and Forfeitures	44,900	-
Investment Income	1,705	-
Total Revenues	52,074	-
EXPENDITURES		
Public Services:		
Economic and Community Development	70,000	-
Total Expenditures	70,000	-
(Deficiency) of Revenues over Expenditures	(17,926)	-
OTHER FINANCING SOURCES		
Transfer from Other Funds	70,000	-
Total Other Financing Sources	70,000	-
Excess of Revenues Over Expenditures and Other Financing Sources	52,074	-
Fund Balance, January 1	-	-
Fund Balance, December 31	\$ 52,074	\$ -



MUNICIPALITY OF ANCHORAGE, ALASKA  
Nuisance Property Abatement  
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources  
For The Year Ended December 31, 2019

	Estimated	Actual	Variance With Final Budget
REVENUES			
Charges for Services:			
Property Abatement Services	\$ -	\$ 5,469	\$ 5,469
Fines and Forfeitures:			
Nuisance Abatement Fines	-	44,900	44,900
Investment Gain - Short Term Investments	-	1,705	1,705
Transfers from Other Funds:			
Areawide	70,000	70,000	-
TOTAL	<u>\$ 70,000</u>	<u>\$ 122,074</u>	<u>\$ 52,074</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Nuisance Property Abatement  
Detail Schedule of Estimated and Actual Expenditures  
For The Year Ended December 31, 2019

	Original	Revised	Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
EXPENDITURES						
Public Services:						
Economic and Community Development	\$ -	\$ 70,000	\$ 70,000	\$ -	\$ 70,000	\$ -
TOTAL	<u>\$ -</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ -</u>	<u>\$ 70,000</u>	<u>\$ -</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Nuisance Property Abatement  
Detail Schedule of Expenditures on GAAP Basis  
Classified by Function, Activity and Object  
For The Year Ended December 31, 2019

	Capital Outlay	Actual on GAAP Basis
EXPENDITURES		
Public Services:		
Economic and Community Development	\$ 70,000	\$ 70,000
TOTAL	<u>\$ 70,000</u>	<u>\$ 70,000</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Electric Utility Fund  
Comparative Statements of Net Position  
December 31, 2019 and 2018

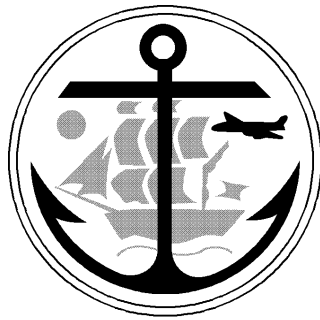
	2019	2018
<b>CURRENT ASSETS</b>		
Cash	\$ 1,000	\$ 1,000
Equity in General Cash Pool	67,474,637	61,905,365
Accrued Interest on Investments	463,072	532,521
Interest Receivable	204,130	203,479
Accounts Receivable:		
Utility Customers Less Allowance for Uncollectibles of \$218,815 in 2019 and \$214,282 in 2018	8,184,445	8,319,226
Other Receivables Less Allowance for Uncollectibles of \$270,393 in 2019 and \$77,082 in 2018	7,287,162	7,306,860
Net Accounts Receivable	15,471,607	15,626,086
Unbilled Reimbursable Projects	-	131,864
Inventory of Materials and Supplies, at Average Cost	32,134,009	31,388,131
Prepaid Items	958,657	861,556
Total Current Assets	116,707,112	110,650,002
<b>RESTRICTED ASSETS</b>		
Current:		
Customer Deposits	1,260,642	1,225,452
Non-Current:		
Revenue Bond Reserve Investments	24,387,434	23,718,574
Revenue Bond Debt Service Accounts	2,056,512	2,058,443
Revenue Bond Operations and Maintenance Accounts	14,391,000	15,206,000
Future Natural Gas Purchases	7,305,431	5,732,181
Future Natural Gas Purchases or BRU Construction	10,106,437	8,032,509
Asset Retirement Obligation Sinking Fund	16,342,806	13,915,853
Total Restricted Assets	75,850,262	69,889,012
<b>OTHER ASSETS</b>		
Non-Current:		
Net OPEB Asset	78,996	-
Unamortized Regulatory Assets	5,508,509	6,147,029
Unamortized Debt Expense	1,235,426	1,337,730
Total Other Assets	6,822,931	7,484,759
<b>PLANT</b>		
Plant in Service, at Cost	1,359,235,730	1,344,536,980
Less: Accumulated Depreciation and Depletion	(514,270,008)	(484,853,307)
Net Plant in Service	844,965,722	859,683,673
Other Electric Plant Less Amortization of \$12,872,325 in 2019 and \$12,767,053 in 2018	2,399,903	2,505,175
Construction Work in Progress	29,967,785	14,902,285
Net Plant in Service, at Cost	877,333,410	877,091,133
Total Assets	1,076,713,715	1,065,114,906
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Loss on Refunding	24,588	61,057
Deferred Outflows Related to Net Pension Liability	881,680	1,155,512
Deferred Outflows Related to Net OPEB Liability	644,364	744,685
Total Deferred Outflows of Resources	1,550,632	1,961,254
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 1,078,264,347</b>	<b>\$ 1,067,076,160</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Electric Utility Fund  
Comparative Statements of Net Position  
December 31, 2019 and 2018

	2019	2018
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 13,316,710	\$ 12,035,116
Compensated Absences Payable	2,387,262	2,526,423
Accrued Payroll Liabilities	1,816,951	1,506,814
Notes Payable	191,900,000	-
Accrued Interest Payable	1,722,475	1,813,590
Other Liabilities	260,736	189,814
Bonds Payable Within One Year	8,075,000	7,730,000
Total Current Liabilities	219,479,134	25,801,757
<b>LIABILITIES PAYABLE FROM RESTRICTED ASSETS</b>		
Customer Deposits Payable	1,260,642	1,225,452
<b>NON-CURRENT LIABILITIES</b>		
Notes Payable	-	191,900,000
Asset Retirement Obligation	24,332,547	16,543,712
Net Pension Liability	10,094,592	11,361,736
Net OPEB Liability	331,671	2,328,332
Unearned Revenue	1,546,636	948,181
Obligation for Undergrounding	4,550,358	1,996,951
Revenue Bonds Payable After One Year	299,700,000	307,775,000
Plus: Unamortized Premium	16,247,046	17,436,399
Less: Unamortized Discount	(415,811)	(446,018)
Total Revenue Bonds Payable, Net of Premium and Discount	315,531,235	324,765,381
Total Non-Current Liabilities	356,387,039	549,844,293
Total Liabilities	577,126,815	576,871,502
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Contributions In Aid of Construction (Net of Amortization)	172,546,886	177,823,955
Future Natural Gas Purchases	18,230,036	17,934,651
Regulatory Liability Gas Sales	10,106,438	8,077,741
Deferred Inflows Related to Net Pension Liability	517,705	285,157
Deferred Inflows Related to Net OPEB Liability	414,554	843,433
Total Deferred Inflows of Resources	201,815,619	204,964,937
<b>NET POSITION</b>		
Net Investment in Capital Assets	214,935,301	200,317,529
Restricted for Debt Service	326,473	-
Restricted for Operations	14,391,000	15,206,000
Unrestricted	69,669,139	69,716,192
Total Net Position	299,321,913	285,239,721
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>\$ 1,078,264,347</b>	<b>\$ 1,067,076,160</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Electric Utility Fund  
Comparative Statements of Revenues, Expenses, and Changes in Net Position  
For the Years Ended December 31, 2019 and 2018

	2019	2018
<b>OPERATING REVENUES:</b>		
Residential Sales	\$ 26,832,744	\$ 24,180,864
Commercial and Industrial Sales	113,371,659	103,164,976
Military Sales	18,364,179	15,021,531
Sales for Resale	10,803,496	28,266,428
Other Operating Revenues	(2,581,581)	7,084,219
Total Operating Revenues	166,790,497	177,718,018
<b>OPERATING EXPENSES:</b>		
Operations:		
Production	76,650,484	80,038,875
Transmission	1,306,068	1,206,720
Distribution	14,596,098	13,508,019
Customer Service and Sales	4,260,728	4,139,729
Administrative and General	9,833,574	11,447,696
Pension and OPEB On-behalf Expense	(158,592)	243,482
Pension and OPEB Expense	(3,164,979)	(1,757,030)
Total Operations	103,323,381	108,827,491
Taxes Other than Income	773,358	894,382
Depreciation and Amortization	29,176,277	28,862,200
Regulatory Credits	(1,642,549)	(8,026,635)
Total Operating Expenses	131,630,467	130,557,438
Operating Income	35,160,030	47,160,580
<b>NON-OPERATING REVENUES:</b>		
Investment Income	7,237,517	1,197,610
Interest Subsidy on Build America Bonds	2,443,046	2,437,406
Intergovernmental Revenues-Pension On-behalf	544,512	154,073
Intergovernmental Revenues-OPEB On-behalf	(703,104)	89,409
Total Non-Operating Revenues	9,521,971	3,878,498
<b>NON-OPERATING EXPENSES:</b>		
Interest:		
Long-Term Obligations	16,467,228	16,794,977
Other	4,920,584	4,429,858
Total Interest	21,387,812	21,224,835
Allowance for Funds Used During Construction	(595,493)	(638,303)
Amortization of Other Assets	36,469	157,027
Loss on Disposal of Property	75,837	2,337,536
Other	49,246	96,418
Total Non-Operating Expenses	20,953,871	23,177,513
Total Non-Operating Loss	(11,431,900)	(19,299,015)
<b>TRANSFERS</b>		
Municipal Service Assessment	(9,645,938)	(9,565,771)
Transfer from General Government	-	12,000
Total Transfers	(9,645,938)	(9,553,771)
Change in Net Position	14,082,192	18,307,794
Net Position, January 1, as restated	285,239,721	266,931,927
Net Position, December 31	\$ 299,321,913	\$ 285,239,721



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MUNICIPALITY OF ANCHORAGE, ALASKA  
Electric Utility Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers	\$ 178,238,532	\$ 182,289,020
Other Operating Cash Receipts	(1,851,857)	11,919,963
Payments to Vendors	(63,864,029)	(106,467,998)
Payments to Employees	(33,131,990)	(36,114,203)
Internal Activity - Payments Made to Other Funds	<u>(3,537,847)</u>	<u>(4,217,349)</u>
Net Cash from Operating Activities	<u>75,852,809</u>	<u>47,409,433</u>
<b>CASH FLOWS FOR NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Transfers to Other Funds - MUSA	(9,645,938)	(9,565,771)
Transfers to Other Funds	-	12,000
Net Cash for Non-Capital and Related Financing Activities	<u>(9,645,938)</u>	<u>(9,553,771)</u>
<b>CASH FLOWS FOR CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Interest Payments on Short-Term Debt	(4,920,584)	(4,429,858)
Principal Payments on Long-Term Debt	(7,730,000)	(7,865,000)
Interest Payments on Long-Term Debt	(17,615,185)	(17,781,999)
Interest Subsidy on Build America Bonds	2,445,649	2,436,538
Acquisition and Construction of Capital Assets	(34,624,168)	(21,742,190)
Capital Contributions - Customers	273,690	273,528
Capital Contributions - Intergovernmental	135,912	521,344
Proceeds from Sale of Property	54,625	-
Net Cash for Capital and Related Financing Activities	<u>(61,980,061)</u>	<u>(48,587,637)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Net (Deposits to) Withdrawals from Restricted Funds	(5,926,060)	11,727,294
Investment Income Received	7,303,712	1,108,837
Net Cash from Investing Activities	<u>1,377,652</u>	<u>12,836,131</u>
Net Increase in Cash	5,604,462	2,104,156
Cash, January 1	63,131,817	61,027,661
Cash, December 31	<u>\$ 68,736,279</u>	<u>\$ 63,131,817</u>
<b>CASH AND CASH EQUIVALENTS</b>		
Cash	\$ 1,000	\$ 1,000
Cash in General Cash Pool	67,474,637	61,905,365
Restricted Equity in General Cash Pool- Customer Deposits	1,260,642	1,225,452
Cash and Cash Equivalents, December 31	<u>\$ 68,736,279</u>	<u>\$ 63,131,817</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Electric Utility Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2019 and 2018

	2019	2018
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES		
Operating Income	\$ 35,160,030	\$ 47,160,580
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation	29,176,277	28,862,200
Pension and OPEB Relief- Noncash Expenses	(158,592)	243,482
Allowance for Uncollectible Accounts	197,844	41,125
Miscellaneous Non-Operating Expenses	(49,246)	(96,418)
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(43,365)	1,966,709
Unbilled Reimbursable Projects	264,112	(21,239)
Inventories	(745,878)	689,064
Prepaid Items	(97,101)	2,181,579
Net OPEB Asset	78,996	-
Unamortized Regulatory Assets	638,520	(3,179,841)
Deferred Outflows of Resources Related to Pensions	273,832	(31,378)
Deferred Outflows of Resources Related to OPEB	100,321	(568,875)
Accounts Payable and Accrued Expenses	470,827	(13,876,244)
Other Liabilities	70,922	162,514
Net Pension Liability	(1,267,144)	(909,157)
Net OPEB Liability	(2,154,653)	489,294
Asset Retirement Obligation	7,788,835	719,980
Unearned Revenue	466,207	83,650
Obligation for Undergrounding	2,553,407	(257,061)
Customer Deposits	35,190	39,226
Compensated Absences Payable	(139,161)	(285,717)
Accrued Payroll Liabilities	310,137	(269,178)
Deferred Inflows of Resources Related to Pensions	232,548	(718,256)
Deferred Inflows of Resources Related to OPEB	(428,879)	(18,658)
Deferred Inflows of Resources	3,118,823	(14,997,948)
Net Cash from Operating Activities	75,852,809	47,409,433
Non-Cash Investing, Capital and Financing Activities		
Capital Purchases on Account	810,767	906,478
Portion of Plant From AFUDC	595,493	638,303
Contributions in Aid of Construction Funded from Deferred Inflows of Resources	794,741	1,222,998
Total Noncash Investing, Capital and Financial Activities	\$ 2,201,001	\$ 2,767,779

MUNICIPALITY OF ANCHORAGE, ALASKA  
Electric Utility Fund  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2019

	<u>Estimated</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
REVENUES:			
Residential Sales	\$ 27,633,000	\$ 26,832,744	\$ (800,256)
Commercial and Industrial Sales	111,746,000	113,371,659	1,625,659
Military Sales	18,156,000	18,364,179	208,179
Sales for Resale	14,660,000	10,803,496	(3,856,504)
Other Operating Revenue	723,000	(2,581,581)	(3,304,581)
Investment Income - Short-Term Investments	1,912,000	7,237,517	5,325,517
Interest Subsidy on Build America Bonds	2,421,000	2,443,046	22,046
Intergovernmental Revenues- PERS On-behalf	-	544,512	544,512
Intergovernmental Revenues- OPEB On-behalf	-	(703,104)	(703,104)
TOTAL	<u>\$ 177,251,000</u>	<u>\$ 176,312,468</u>	<u>\$ (938,532)</u>



MUNICIPALITY OF ANCHORAGE, ALASKA  
Electric Utility Fund  
Detail Schedule of Authorized and Actual Expenses  
For the Year Ended December 31, 2019

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Power Production Expense:			
Steam Power Generation	\$ 6,447,000	\$ 6,923,099	\$ (476,099)
Hydraulic Power Generation	358,000	1,308,198	(950,198)
Gas Turbine Power Generation	51,783,000	49,234,627	2,548,373
Other Power Supply Generation	8,832,000	8,627,943	204,057
Total Power Production Expense	<u>67,420,000</u>	<u>66,093,867</u>	<u>1,326,133</u>
Natural Gas Production	12,870,000	10,556,617	2,313,383
Total Production Expense	<u>80,290,000</u>	<u>76,650,484</u>	<u>3,639,516</u>
Transmission Expense	1,159,500	1,306,068	(146,568)
Distribution Expense	12,293,000	14,596,098	(2,303,098)
Customer Service and Sales Expense	4,707,000	4,260,728	446,272
Administrative and General Expense	14,992,942	9,833,574	5,159,368
PERS/OPEB On-behalf	-	(158,592)	158,592
Pension and OPEB Expense	-	(3,164,979)	3,164,979
Taxes Other than Income	1,465,000	773,358	691,642
Depreciation	29,731,000	29,071,005	659,995
Amortization	105,000	105,272	(272)
Regulatory Credits	59,000	(1,642,549)	1,701,549
Interest on Long-Term Obligations	18,467,000	16,467,228	1,999,772
Other Interest	-	4,920,584	(4,920,584)
Allowance for Funds Used During Construction	(324,000)	(595,493)	271,493
Amortization of Other Assets	36,000	36,469	(469)
Loss on Disposal of Property	-	75,837	(75,837)
Other Non-Operating Expense	169,000	49,246	119,754
Municipal Service Assessment	9,645,567	9,645,938	(371)
TOTAL	<u>\$ 172,796,009</u>	<u>\$ 162,230,276</u>	<u>\$ 10,565,733</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Electric Utility Fund  
Detail Schedule of Plant, Depreciation, Depletion and Amortization  
For the Year Ended December 31, 2019

	Plant			Accumulated Depreciation, Depletion and Amortization				Net Book Value Plant	
	Balance 1/1/19	Additions	Deletions	Balance 12/31/19	Balance 1/1/19	Additions	Deletions		Balance 12/31/19
<b>ELECTRIC PLANT IN SERVICE</b>									
Miscellaneous Intangible Plant	\$ 14,904,003	\$ 130,840	\$ -	\$ 15,034,843	\$ 13,670,496	\$ 1,364,347	\$ -	\$ 15,034,843	\$ -
Steam Production:									
Structures and Improvements	68,581,485	-	-	68,581,485	9,058,871	1,990,917	-	11,049,788	57,531,697
Boiler Plant Equipment	95,163,057	2,072,733	972,172	96,263,618	7,613,556	2,816,614	1,369,527	9,060,643	87,202,975
Engines and Engine-Driven Generators	55,760,413	889,410	-	56,649,823	7,795,726	1,609,124	-	9,404,850	47,244,973
Turbo Generator Units	6,534,252	-	-	6,534,252	441,154	191,681	-	632,835	5,901,417
Accessory Electric Equipment	13,776,971	-	-	13,776,971	2,150,803	384,478	-	2,535,281	11,241,690
Miscellaneous Power Plant Equipment	3,017,406	83,726	-	3,101,132	880,155	72,246	-	952,401	2,148,731
<b>Total Steam Production</b>	<b>242,833,584</b>	<b>3,045,869</b>	<b>972,172</b>	<b>244,907,281</b>	<b>27,940,265</b>	<b>7,065,060</b>	<b>1,369,527</b>	<b>33,635,798</b>	<b>211,271,483</b>
Hydraulic Production:									
Water, Wheels, Turbines and Generators	7,785,276	(21,807)	-	7,763,469	2,807,297	215,602	-	3,022,899	4,740,570
Accessory Electric Equipment	223,456	56,944	-	280,400	42,615	6,367	-	48,982	231,418
Miscellaneous Power Plant Equipment	292,307	-	-	292,307	93,010	6,811	-	99,821	192,486
Roads and Trails	107,713	-	-	107,713	6,941	2,251	-	9,192	98,521
<b>Total Hydraulic Production</b>	<b>8,408,752</b>	<b>35,137</b>	<b>-</b>	<b>8,443,889</b>	<b>2,949,863</b>	<b>231,031</b>	<b>-</b>	<b>3,180,894</b>	<b>5,262,995</b>
Other Production:									
Land and Land Rights	92,080	-	-	92,080	-	-	-	-	92,080
Structures and Improvements	45,885,268	-	-	45,885,268	14,119,039	1,347,495	-	15,466,534	30,418,734
Fuel Holders, Producers and Access	36,086,825	-	-	36,086,825	9,549,204	1,265,098	-	10,814,302	25,272,523
Prime Movers	144,361,932	-	1,216,277	143,145,655	41,254,243	4,792,464	1,234,466	44,812,241	98,333,414
Generators	45,856,723	-	-	45,856,723	20,725,456	1,719,135	-	22,444,591	23,412,132
Accessory Electric Equipment	26,575,184	-	-	26,575,184	9,809,544	1,078,406	-	10,887,950	15,687,234
Miscellaneous Power Plant Equipment	10,908,600	141,634	-	11,050,234	2,152,752	374,047	-	2,526,799	8,523,435
<b>Total Other Production</b>	<b>309,766,612</b>	<b>141,634</b>	<b>1,216,277</b>	<b>308,691,969</b>	<b>97,610,238</b>	<b>10,576,645</b>	<b>1,234,466</b>	<b>106,952,417</b>	<b>201,739,552</b>
Transmission Plant:									
Land and Land Rights	2,051,985	-	-	2,051,985	-	-	-	-	2,051,985
Structures and Improvements	4,674,679	-	-	4,674,679	951,913	88,351	-	1,040,264	3,634,415
Station Equipment	53,593,475	478,074	146,816	53,924,733	11,682,508	1,132,025	155,768	12,658,765	41,265,968
Towers and Fixtures	5,359,206	-	-	5,359,206	1,446,489	120,619	-	1,567,108	3,792,098
Poles and Fixtures	8,717,062	71,168	31,932	8,756,298	1,849,981	153,085	48,405	1,954,661	6,801,637
Overhead Conductors and Devices	6,977,007	211,511	26,103	7,162,415	2,590,898	140,309	37,685	2,693,522	4,468,893
Underground Conduit	304,319	-	-	304,319	23,983	5,873	-	29,856	274,463
Roads and Trails	463,348	-	-	463,348	123,531	10,174	-	133,705	329,643
<b>Total Transmission Plant</b>	<b>82,141,081</b>	<b>760,753</b>	<b>204,851</b>	<b>82,696,983</b>	<b>18,669,303</b>	<b>1,650,436</b>	<b>241,858</b>	<b>20,077,881</b>	<b>62,619,102</b>
Distribution Plant:									
Land and Land Rights	5,093,578	42,187	-	5,135,765	-	-	-	-	5,135,765
Structures and Improvements	9,044,228	-	-	9,044,228	4,578,802	191,737	-	4,770,539	4,273,689
Station Equipment	36,707,064	-	512,011	36,195,053	14,105,452	1,028,437	636,890	14,496,999	21,698,054
Poles, Towers and Fixtures	8,242,286	645,502	91,980	8,795,808	3,911,575	204,980	176,111	3,940,444	4,855,364
Overhead Conductors and Devices	8,705,512	238,814	72,635	8,869,691	4,750,957	211,601	160,577	4,801,981	4,067,710
Underground Conduit	73,261,237	2,675,276	102,445	75,834,068	18,234,314	1,214,309	131,121	19,317,502	56,516,566
Underground Conductors and Devices	98,478,142	2,649,556	312,869	100,814,829	29,899,099	2,079,230	405,290	31,573,039	69,241,790
Line Transformers	22,908,002	863,453	100,568	23,670,887	14,874,345	867,967	125,255	15,617,057	8,053,830
Services	14,133,596	468,375	73,410	14,528,561	4,802,533	359,225	126,304	5,035,454	9,493,107
Meters	9,049,631	1,267,227	932,423	9,384,435	1,652,321	475,764	932,423	1,195,662	8,188,773
Street Lighting System	10,475,869	23,694	12,529	10,487,034	2,869,328	239,878	23,551	3,085,655	7,401,379
<b>Total Distribution Plant</b>	<b>296,099,145</b>	<b>8,872,084</b>	<b>2,210,870</b>	<b>302,760,359</b>	<b>99,678,726</b>	<b>6,873,128</b>	<b>2,717,522</b>	<b>103,834,332</b>	<b>198,926,027</b>
Regional Transmission and Market Operation Plant									
Communication Equipment	-	53,744	-	53,744	-	1,326	-	1,326	52,418
<b>Total Regional Transm and Mkt Oper Plt</b>	<b>-</b>	<b>53,744</b>	<b>-</b>	<b>53,744</b>	<b>-</b>	<b>1,326</b>	<b>-</b>	<b>1,326</b>	<b>52,418</b>
General Plant:									
Land and Land Rights	5,016,260	-	-	5,016,260	-	-	-	-	5,016,260
Structures and Improvements	11,618,027	-	-	11,618,027	5,742,800	341,570	-	6,084,370	5,533,657
Office Furniture and Fixtures	1,026,015	-	171,744	854,271	550,276	194,922	171,744	573,454	280,817
Transportation Equipment	5,880,041	-	85,477	5,794,564	3,985,228	333,559	85,477	4,233,310	1,561,254
Stores Equipment	169,101	-	11,900	157,201	100,998	8,087	11,900	97,185	60,016
Tools and Work Equipment	1,741,659	-	43,801	1,697,858	872,102	87,140	43,801	915,441	782,417
Laboratory Equipment	2,156,695	-	102,959	2,053,736	1,188,921	142,260	102,959	1,228,222	825,514
Power Operated Equipment	7,222,490	33,586	103,649	7,152,427	3,701,456	340,320	103,649	3,938,127	3,214,300
Communication Equipment	9,071,646	185,161	995,437	8,261,370	6,687,856	516,186	995,437	6,208,605	2,052,765
Miscellaneous Equipment	27,092	-	5,696	21,396	23,115	1,817	5,696	19,236	2,160
<b>Total General Plant</b>	<b>43,929,026</b>	<b>218,747</b>	<b>1,520,663</b>	<b>42,627,110</b>	<b>22,852,752</b>	<b>1,965,861</b>	<b>1,520,663</b>	<b>23,297,950</b>	<b>19,329,160</b>
<b>Total Electric Plant in Service</b>	<b>998,082,203</b>	<b>13,258,808</b>	<b>6,124,833</b>	<b>1,005,216,178</b>	<b>283,371,643</b>	<b>29,727,834</b>	<b>7,084,036</b>	<b>306,015,441</b>	<b>699,200,737</b>
<b>GAS PLANT IN SERVICE</b>									
Natural Gas Production and Gathering Plant:									
Producing Leasehold	224,585,854	-	-	224,585,854	134,452,999	10,971,197	7,077,599	138,346,597	86,239,257
Field Measuring & Regulating	81,938	-	-	81,938	47,498	2,122	634	48,986	32,952
Other Structures	546,993	-	-	546,993	284,229	11,351	-	295,580	251,413
Miscellaneous Intangible-Plant	16,277	-	-	16,277	16,277	-	-	16,277	-
Producing Gas Wells - Well Construction	51,747,326	472,136	-	52,219,462	27,998,766	1,373,116	344,512	29,027,370	23,192,092
Producing Gas Wells - Well Equipment	19,204,849	-	-	19,204,849	11,725,305	346,892	23,788	12,048,409	7,156,440
Field Lines	3,298,401	-	-	3,298,401	2,260,748	79,458	34,633	2,305,573	992,828
Asset Retirement Obligation	9,661,028	6,770,034	-	16,431,062	3,115,717	774,856	-	3,890,573	12,540,489
Field Compressor Station Equipment	36,070,061	14,143	-	36,084,204	20,887,481	685,846	28,523	21,544,804	14,539,400
Purification Equipment	596,578	-	-	596,578	293,225	14,828	1,724	306,329	290,249
Other Equipment	231,766	-	-	231,766	117,062	5,798	843	122,017	109,749
Unsuccessful Expl & Dev Cost	-	308,462	-	308,462	-	1,494	-	1,494	306,968
Transportation	239,052	-	-	239,052	208,181	14,364	-	222,545	16,507
Power Operated Equipment	31,501	-	-	31,501	22,588	1,981	-	24,569	6,932
Communication Equipment	143,153	-	-	143,153	51,588	5,622	3,766	53,444	89,709
<b>Total Gas Plant in Service</b>	<b>346,454,777</b>	<b>7,564,775</b>	<b>-</b>	<b>354,019,552</b>	<b>201,481,664</b>	<b>14,288,925</b>	<b>7,516,022</b>	<b>208,254,567</b>	<b>145,764,985</b>
<b>Total Plant in Service</b>	<b>1,344,536,980</b>	<b>20,823,583</b>	<b>6,124,833</b>	<b>1,359,235,730</b>	<b>484,853,307</b>	<b>44,016,759</b>	<b>14,600,058</b>	<b>514,270,008</b>	<b>844,965,722</b>
Intangible Plant	15,272,228	-	-	15,272,228	12,767,053	105,272	-	12,872,325	2,399,903
Construction Work in Progress	13,876,398	29,007,184	14,053,553	28,830,029	-	-	-	-	28,830,029
Retirement Construction Work in Progress	1,025,887	1,152,350	1,040,481	1,137,756	-	-	-	-	1,137,756
<b>TOTAL PLANT</b>	<b>\$ 1,374,711,493</b>	<b>\$ 50,983,117</b>	<b>\$ 21,218,867</b>	<b>\$ 1,404,475,743</b>	<b>\$ 497,620,360</b>	<b>\$ 44,122,031</b>	<b>\$ 14,600,058</b>	<b>\$ 527,142,333</b>	<b>\$ 877,333,410</b>

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

	2015	2016	2017	2018	2019
<b>RESIDENTIAL SALES</b>					
Average Number of Customers	24,555	24,678	24,680	24,699	24,673
Total Kilowatt-Hour Sales	130,805,337	127,731,695	127,375,339	120,098,477	115,729,851
Total Dollar Revenue	\$ 21,972,135	\$ 22,260,329	\$ 26,125,850	\$ 24,180,864	\$ 26,832,744
Average Annual Kilowatt-Hour Per Customer	5,327	5,176	5,161	4,862	4,691
Average Annual Bill Per Customer	\$ 895	\$ 902	\$ 1,059	\$ 979	\$ 1,088
Average Revenue Per Kilowatt-Hour Sold	\$ 0.1680	\$ 0.1743	\$ 0.2051	\$ 0.2013	\$ 0.2319
<b>COMMERCIAL AND INDUSTRIAL SALES</b>					
Average Number of Customers	6,373	6,398	6,388	6,407	6,403
Total Kilowatt-Hour Sales	722,420,813	712,231,709	688,715,880	665,319,871	660,895,328
Total Dollar Revenue	\$ 101,541,955	\$ 105,104,185	\$ 119,296,069	\$ 100,074,769	\$ 109,966,984
Average Annual Kilowatt-Hour Per Customer	113,356	111,321	107,814	103,843	103,217
Average Annual Bill Per Customer	\$ 15,933	\$ 16,428	\$ 18,675	\$ 15,620	\$ 17,174
Average Revenue Per Kilowatt-Hour Sold	\$ 0.1406	\$ 0.1476	\$ 0.1732	\$ 0.1504	\$ 0.1664
Water Diversion Compensation	\$ 1,024,516	\$ 1,154,656	\$ 1,248,071	\$ 964,797	\$ 1,124,132
<b>SALES TO MILITARY</b>					
Total Kilowatt-Hour Sales	146,817,935	147,440,533	144,968,449	141,657,828	142,528,723
Total Dollar Revenue	\$ 14,525,488	\$ 15,437,345	\$ 17,452,871	\$ 15,021,531	\$ 18,364,179
<b>SALES FOR RESALE</b>					
Total Kilowatt-Hour Sales	257,893,000	213,901,000	387,688,000	476,547,000	230,750,000
Total Dollar Revenue	\$ 21,890,648	\$ 15,343,153	\$ 23,344,433	\$ 28,266,428	\$ 10,803,496
<b>UNMETERED STREET LIGHTS</b>					
Street Lighting - Kilowatt-Hour Sale	4,452,480	4,475,018	4,430,339	4,354,949	4,274,124
Street Lighting - Dollar Revenue	\$ 1,662,816	\$ 1,684,211	\$ 2,126,462	\$ 2,125,410	\$ 2,280,543
<b>TOTAL SALES</b>					
Total Kilowatt-Hour Sales	1,262,389,565	1,205,779,955	1,353,178,007	1,407,978,125	1,154,178,026
Total Sales Revenue	\$ 162,617,558	\$ 160,983,879	\$ 189,593,756	\$ 170,633,799	\$ 169,372,078

MUNICIPALITY OF ANCHORAGE, ALASKA  
Water Utility Fund  
Comparative Statements of Net Position  
December 31, 2019 and 2018

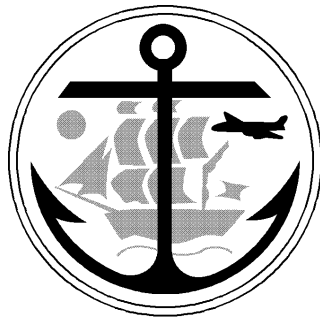
	<u>2019</u>	<u>2018</u>
<b>CURRENT ASSETS</b>		
Equity in General Cash Pool	\$ 35,347,860	\$ 37,747,070
Accrued Interest Receivable	380,113	300,696
Accounts Receivable:		
Utility Customers, Less Allowance for Uncollectibles of \$111,239 in 2019 and \$97,457 in 2018	5,446,182	5,116,800
Other Accounts, Less Allowance for Uncollectibles of \$52,042 in 2019 and \$49,872 in 2018	139,994	21,476
Accounts Receivable, Net	<u>5,586,176</u>	<u>5,138,276</u>
Special Assessments Receivable	64,485	64,764
Unbilled Reimbursable Projects	59,561	141,893
Prepays	266,692	119,560
Inventories	<u>2,112,922</u>	<u>1,847,765</u>
Total Current Assets	<u>43,817,809</u>	<u>45,360,024</u>
<b>RESTRICTED ASSETS</b>		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	10,234,937	2,930,212
Interim Rate Escrow Investments	3,177,299	1,378,288
Cash for Unredeemed Mini Bonds	59,000	59,000
Non-current:		
Customer Deposits	189,196	207,401
Revenue Bond Debt Service Investments	106	1,720
Total Restricted Assets	<u>13,660,538</u>	<u>4,576,621</u>
<b>NON-CURRENT ASSETS</b>		
Net OPEB Asset	131,042	-
Unamortized Cost of Debt Issuance	420,521	454,229
Unbilled Special Assessments	1,315,443	1,367,320
Regulatory Assets	225,138	281,422
Deferred Debits	<u>2,679,965</u>	<u>7,184,730</u>
Total Non-Current Assets	<u>4,772,109</u>	<u>9,287,701</u>
<b>WATER PLANT</b>		
Plant in Service, at Cost	877,020,510	874,186,897
Less Accumulated Depreciation	<u>(335,487,719)</u>	<u>(331,368,497)</u>
Net Plant in Service	541,532,791	542,818,400
Plant Acquisition Adjustment Less Amortization of \$2,922,247 in 2019 and \$2,812,953 in 2018	579,697	688,991
Property Held for Future Use	911,201	639,670
Construction Work in Progress	<u>23,247,138</u>	<u>18,931,667</u>
Net Water Plant	<u>566,270,827</u>	<u>563,078,728</u>
Total Assets	<u>628,521,283</u>	<u>622,303,074</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Unamortized Loss on Refunded Issues	2,509,417	2,873,104
Deferred Outflow of Net Pension Liability	1,462,574	1,755,325
Deferred Outflow related to Net OPEB Asset and Liability	<u>1,068,900</u>	<u>1,131,243</u>
Total Deferred Outflows of Resources	<u>5,040,891</u>	<u>5,759,672</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 633,562,174</u>	<u>\$ 628,062,746</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Water Utility Fund  
Comparative Statements of Net Position  
December 31, 2019 and 2018

	2019	2018
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 1,049,273	\$ 2,193,546
Accrued Payroll Liabilities	831,520	694,503
Compensated Absences Payable	1,206,667	1,278,665
Accrued Interest Payable	1,516,132	1,435,590
Pollution Remediation Obligation	-	500
Long-Term Obligations Maturing within One Year	10,801,996	10,475,185
Total Current Liabilities	15,405,588	16,077,989
<b>LIABILITIES PAYABLE FROM RESTRICTED ASSETS</b>		
Current:		
Capital Acquisition and Construction Accounts Payable	1,842,633	2,930,212
Customer Refund Payable	262,678	-
Unredeemed Mini Bonds Payable	59,000	59,000
Unearned Revenue	339,849	339,313
Non-Current:		
Customer Deposits Payable	189,196	207,401
Total Liabilities Payable from Restricted Assets	2,693,356	3,535,926
<b>NON-CURRENT LIABILITIES</b>		
Net Pension Liability	16,745,385	17,259,484
Net OPEB Liability	550,191	3,536,942
Compensated Absences Payable	256,302	92,691
Revenue Bonds Payable	100,335,000	104,470,000
Plus: Unamortized Premiums	14,979,385	16,106,866
Net Revenue Bonds Payable	115,314,385	120,576,866
Alaska Drinking Water Loans Payable	89,382,107	89,412,431
Long-Term Loan Payable	20,270,487	17,375,222
Total Non-Current Liabilities	242,518,857	248,253,636
Total Liabilities	260,617,801	267,867,551
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Contributions In Aid of Construction (Net of Amortization)	198,231,307	202,611,986
Deferred Inflow of Net Pension Liability	858,794	433,179
Deferred Inflow Related to Net OPEB Asset and Liability	687,681	1,281,250
Total Deferred Inflows of Resources	199,777,782	204,326,415
<b>NET POSITION</b>		
Net Investment in Capital Assets	145,014,899	128,430,354
Restricted for Debt Service	106	
Restricted for Interim Rate Escrow Requirement	2,914,621	1,378,288
Unrestricted	25,236,965	26,060,138
Total Net Position	173,166,591	155,868,780
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>	\$ 633,562,174	\$ 628,062,746

MUNICIPALITY OF ANCHORAGE, ALASKA  
Water Utility Fund  
Comparative Statements of Revenues, Expenses and Changes in Net Position  
For the Years Ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<b>OPERATING REVENUES</b>		
Charges for Sales and Services:		
Residential Sales	\$ 45,102,446	\$ 42,614,583
Commercial Sales	14,154,434	12,479,206
Public Fire Protection	5,200,262	4,903,964
Total Charges for Sales and Services	<u>64,457,142</u>	<u>59,997,753</u>
Other:		
Miscellaneous	1,508,739	1,259,717
Total Operating Revenues	<u>65,965,881</u>	<u>61,257,470</u>
<b>OPERATING EXPENSES</b>		
Operations:		
Source of Supply	1,617,433	1,164,030
Pumping Plant	307,111	372,581
Water Treatment	5,215,056	4,755,012
Transmission and Distribution	7,949,436	8,522,417
Customer Service	3,006,333	3,068,424
Administrative and General	9,749,935	9,484,948
PERS On-behalf and Pension Expense	1,107,529	290,337
OPEB On-behalf and OPEB Expense	(4,815,362)	270,131
Total Operations	<u>24,137,471</u>	<u>27,927,880</u>
Depreciation, Net of Amortization	13,061,116	11,290,485
Total Operating Expenses	<u>37,198,587</u>	<u>39,218,365</u>
Operating Income	28,767,294	22,039,105
<b>NON-OPERATING REVENUES</b>		
Investment Income - Short-term Investments	2,554,363	446,100
Miscellaneous Non-Operating Revenues	82,257	182,648
Intergovernmental Revenues- PERS On-behalf	903,262	234,050
Intergovernmental Revenues- OBEB On-behalf	(1,166,343)	135,820
Total Non-Operating Revenues	<u>2,373,539</u>	<u>998,618</u>
<b>NON-OPERATING EXPENSES</b>		
Interest and Fees on Long-Term Obligations	5,925,983	5,606,173
Allowance for Funds Used During Construction	(788,274)	(810,494)
Miscellaneous Non-Operating Deductions	(7,500)	34
Total Non-Operating Expenses	<u>5,130,209</u>	<u>4,795,713</u>
Total Non-Operating Loss	(2,756,670)	(3,797,095)
<b>TRANSFERS</b>		
Municipal Service Assessment	(8,712,813)	(8,524,748)
Total Transfers	<u>(8,712,813)</u>	<u>(8,524,748)</u>
Change in Net Position	17,297,811	9,717,262
Net Position, January 1, as restated	155,868,780	146,151,518
Net Position, December 31	<u>\$ 173,166,591</u>	<u>\$ 155,868,780</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA  
Water Utility Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2019 and 2018

	2019	2018
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers and Users	\$ 65,500,591	\$ 62,273,925
Payments to Employees	(17,904,500)	(19,486,087)
Payments to Vendors	(9,704,875)	(5,881,359)
Internal Activity - Payments Made from Other Funds	(2,278,975)	(2,141,492)
Net Cash from Operating Activities	35,612,241	34,764,987
<b>CASH FLOWS FOR NON-CAPITAL FINANCING ACTIVITIES</b>		
Transfers to Other Funds - Municipal Service Assessment	(8,705,313)	(8,524,748)
Net Cash for Non-Capital Financing Activities	(8,705,313)	(8,524,748)
<b>CASH FLOWS FOR CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Principal Payments on Long-Term Obligations	(4,080,000)	(4,025,000)
Interest Payments on Long-Term Obligations	(6,575,527)	(6,914,237)
Acquisition and Construction of Capital Assets	(15,419,649)	(26,399,309)
Capital Contributions - Customer/Special Assessments	241,257	307,718
Proceeds from Loan Payable – Other	2,895,265	5,874,622
Proceeds from Alaska Drinking Water Loans	7,558,043	14,495,122
Principal Payments on Alaska Drinking Water Loans	(7,316,556)	(6,840,992)
Net Cash for Capital and Related Financing Activities	(22,697,167)	(23,502,076)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from Sale of Investments	-	18,880
Interest Received (Paid)	2,474,946	521,839
Net Cash from Investing Activities	2,474,946	540,719
Net Increase in Cash	6,684,707	3,278,882
Cash, January 1	42,323,691	39,044,809
Cash, December 31	\$ 49,008,398	\$ 42,323,691
<b>CASH AND CASH EQUIVALENTS</b>		
Cash in General Cash Pool	\$ 35,347,860	\$ 37,747,070
Equity in Bond and Grant Capital Acquisition and Construction Pool	10,234,937	2,930,212
Restricted Equity in General Cash Pool- Customer Deposits	189,196	207,401
Equity in General Cash Pool- Unredeemed Mini Bonds	59,000	59,000
Interim Rate Escrow Investments	3,177,299	1,378,288
Debt Service Investments	106	1,720
Cash and Cash Equivalents, December 31	\$ 49,008,398	\$ 42,323,691



MUNICIPALITY OF ANCHORAGE, ALASKA  
Water Utility Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2019 and 2018

	2019	2018
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES		
Operating Income	\$ 28,767,294	\$ 22,039,105
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Allowance for Uncollectible Accounts	15,953	5,483
Depreciation and Amortization	13,061,116	11,290,485
PERS Relief- Noncash Expenses	(263,081)	369,870
Miscellaneous Non-Operating Revenues	82,257	182,614
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable and Other Receivables	(463,574)	641,881
Unbilled Reimbursable Projects	82,332	(67,170)
Inventories	(265,157)	(131,225)
Customer Deposits Payable	(18,205)	38,062
Prepaid Items	(147,132)	1,467
Net OPEB Asset	131,042	-
Unbilled Special Assessments	51,877	(128,707)
Deferred Debits	(1,194,258)	(691,986)
Deferred Outflows of Resources Related to Pensions	292,751	(514,495)
Deferred Outflows of Resources Related to OPEB	62,343	(883,912)
Accounts Payable and Other Liabilities	(881,595)	1,564,728
Accrued Payroll Liabilities	137,017	(706,810)
Compensated Absences Payable	91,613	(123,437)
Net Pension Liability	(514,099)	1,532,097
Net OPEB Liability	(3,248,835)	949,769
Pollution Remediation Obligation	-	(31,000)
Equity in general cash pool - unredeemed mini bonds	-	(10,000)
Unearned Revenue	536	331,029
Deferred Inflows of Resources Related to Pensions	425,615	(961,315)
Deferred Inflows of Resources Related to OPEB	(593,569)	68,454
Net Cash from Operating Activities	\$ 35,612,241	\$ 34,764,987
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributed Capital - Private Development	\$ 873,922	\$ 1,960,965
Capital Purchases on Account, Net	1,590,503	1,837,164
Total Non-Cash Investing, Capital and Financing Activities	\$ 2,464,425	\$ 3,798,129

MUNICIPALITY OF ANCHORAGE, ALASKA  
Water Utility Fund  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2019

REVENUE:	Estimated	Actual	Variance With Final Budget
Charges for Services	\$ 64,000,000	\$ 64,457,142	\$ 457,142
Miscellaneous Revenue	1,293,550	1,508,739	215,189
Total Operating Revenue	65,293,550	65,965,881	672,331
Investment Income	630,000	2,554,363	1,924,363
Other Income	5,000	(180,824)	(185,824)
Total Nonoperating Revenue	635,000	2,373,539	1,738,539
<b>TOTAL</b>	<b>\$ 65,928,550</b>	<b>\$ 68,339,420</b>	<b>\$ 2,410,870</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Water Utility Fund  
Detail Schedule of Authorized and Actual Expenses  
For the Year Ended December 31, 2019

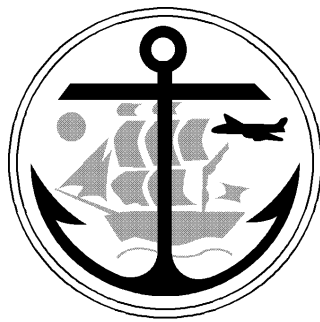
EXPENSES:	Authorizations	Actual	Variance With Final Budget
Operating Expenses:			
Labor			
Labor and Benefits	\$ 16,718,748	\$ 12,330,349	\$ 4,388,399
Overtime	548,000	813,427	(265,427)
Total Labor	17,266,748	13,143,776	4,122,972
Non Labor			
Non Labor	10,060,934	8,668,360	1,392,574
Travel	85,400	52,429	32,971
Transfers (MUSA and gross receipts)	8,705,313	8,705,313	-
Depreciation and Amortization	14,382,000	13,061,116	1,320,884
Total Non Labor	33,233,647	30,487,218	2,746,429
Total Direct Costs	50,500,395	43,630,994	6,869,401
Charges from Other Departments	2,649,865	2,272,906	376,959
Total Operating Expenses	53,150,260	45,903,900	7,246,360
Non Operating Expenses:			
Interest on Bonded Debt	7,751,500	3,654,619	4,096,881
Other Interest Expense	1,503,471	2,271,364	(767,893)
Interest During Construction	(1,230,000)	(788,274)	(441,726)
Total Non Operating Expenses	8,024,971	5,137,709	2,887,262
<b>TOTAL</b>	<b>\$ 61,175,231</b>	<b>\$ 51,041,609</b>	<b>\$ 10,133,622</b>
Increase in Net Position	\$ 4,753,319	\$ 17,297,811	\$ 12,544,492
Appropriations:			
Total Expenses	\$ 61,175,231	\$ 51,041,609	\$ 10,133,622
Less: Non Cash Items not Appropriated			
Depreciation and Amortization	14,382,000	13,061,116	1,320,884
Amortization of Debt Expense	(879,478)	397,395	(1,276,873)
Interest During Construction	(1,230,000)	(788,274)	(441,726)
PERS On-behalf Expense	-	903,262	(903,262)
PERS Pension Expense	-	204,267	(204,267)
OPEB On-behalf Expense	-	(1,166,343)	1,166,343
OPEB Pension Expense	-	(3,649,019)	3,649,019
Total Non Cash	12,272,522	8,962,404	3,310,118
Total Appropriated Expenses	\$ 48,902,709	\$ 42,079,205	\$ 6,823,504

MUNICIPALITY OF ANCHORAGE, ALASKA  
Water Utility Fund  
Detail Schedule of Water Plant, Depreciation and Amortization  
For the Year Ended December 31, 2019  
(In Thousands)

	Water Plant			Accumulated Depreciation and Amortization				Net Book Value of Plant	
	Balance 1/1/19	Additions	Retirements	Balance 12/31/19	Balance 1/1/19	Additions	Retirements		Balance 12/31/19
<b>WATER PLANT IN SERVICE</b>									
Tangible Plant:									
Land and Land Rights	\$ 6,930	\$ -	\$ -	\$ 6,930	\$ -	\$ -	\$ -	\$ -	\$ 6,930
Source of Supply	43,640	104	-	43,744	26,558	482	-	27,040	16,704
Pumping Plant	17,544	27	-	17,571	6,145	476	-	6,621	10,950
Water Treatment Plant	111,543	1,165	263	112,445	44,155	1,649	19	45,785	66,660
Transmission Plant	633,255	9,280	(8,124)	650,659	220,767	11,105	(2,399)	234,271	416,388
General Plant	55,423	951	16,593	39,781	30,048	4,038	16,573	17,513	22,268
Total Tangible Plant	868,335	11,527	8,732	871,130	327,673	17,750	14,193	331,230	539,900
Intangible Plant	5,852	39	-	5,891	3,696	562	-	4,258	1,633
Total Water Plant in Service	874,187	11,566	8,732	877,021	331,369	18,312	14,193	335,488	541,533
Acquisition Adjustment	3,502	-	-	3,502	2,813	109	-	2,922	580
Property Held for Future Use	640	271	-	911	-	-	-	-	911
Construction Work in Progress	18,932	15,279	10,964	23,247	-	-	-	-	23,247
<b>TOTAL WATER PLANT</b>	<b>\$ 897,261</b>	<b>\$ 27,116</b>	<b>\$ 19,696</b>	<b>\$ 904,681</b>	<b>\$ 334,182</b>	<b>\$ 18,421</b>	<b>\$ 14,193</b>	<b>\$ 338,410</b>	<b>\$ 566,271</b>

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

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Average Number of Customers	56,155	56,294	56,431	56,528	56,561
Revenue from Customer Sales	\$ 60,706,221	\$ 60,764,717	\$ 58,862,661	\$ 60,690,158	\$ 65,193,505
Average Revenue per Customer	\$ 1,081	\$ 1,079	\$ 1,043	\$ 1,074	\$ 1,153



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MUNICIPALITY OF ANCHORAGE, ALASKA  
Wastewater Utility Fund  
Comparative Statements of Net Position  
December 31, 2019 and 2018

	2019	2018
<b>CURRENT ASSETS</b>		
Cash	\$ 2,200	\$ 2,200
Equity in General Cash Pool	25,264,213	26,892,297
Accrued Interest Receivable	10,543	163,887
Accounts Receivable:		
Utility Customers, Less Allowance for Uncollectibles of \$143,135 in 2019 and \$51,899 in 2018	5,312,042	5,071,838
Other Accounts, Less Allowance for Uncollectibles of \$4,130 in 2019 and \$1,699 in 2018	750,631	440,811
Accounts Receivable, Net	6,062,673	5,512,649
Special Assessments Receivable	61,766	71,733
Unbilled Reimbursable Projects	15,185	51,288
Prepaid Items	207,012	92,844
Inventories	594,483	483,558
Property for resale	390,701	390,701
<b>Total Current Assets</b>	<b>32,608,776</b>	<b>33,661,157</b>
<b>RESTRICTED ASSETS</b>		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	3,588,300	2,662,567
Interim rate escrow investment	4,154,750	1,138,151
Non-Current:		
Customer Deposits	70,128	161,425
Revenue Bond Debt Service Investments	74	91
<b>Total Restricted Assets</b>	<b>7,813,252</b>	<b>3,962,234</b>
<b>NON-CURRENT ASSETS</b>		
Non-Current:		
Net OPEB asset	131,042	-
Unamortized Cost of Debt Issuance	265,497	286,749
Unbilled Special Assessments	1,457,316	1,561,642
Deferred debits	3,403,938	8,328,466
Pollution Remediation	707,300	754,250
<b>Total Non-Current Assets</b>	<b>5,965,093</b>	<b>10,931,107</b>
<b>WASTEWATER PLANT</b>		
Plant in Service, at Cost	731,769,201	683,707,493
Less: Accumulated Depreciation	(309,042,270)	(292,715,888)
<b>Net Plant in Service</b>	422,726,931	390,991,605
Property Held for Future Use	1,379,931	1,379,931
Construction Work in Progress	22,877,308	35,681,271
<b>Net Wastewater Plant</b>	446,984,170	428,052,807
<b>Total Assets</b>	<b>493,371,291</b>	<b>476,607,305</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Unamortized Loss on Refunded Issues	1,261,525	1,362,486
Deferred Outflow related to Net Pension Liability	1,462,574	1,755,325
Deferred Outflow related to Net OPEB Asset and Liability	1,068,900	1,131,243
<b>Total Deferred Outflows of Resources</b>	3,792,999	4,249,054
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 497,164,290</b>	<b>\$ 480,856,359</b>

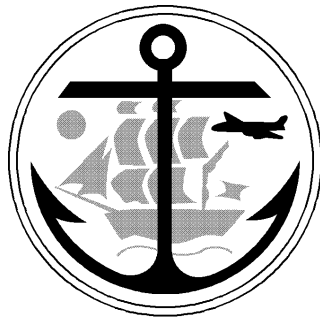
MUNICIPALITY OF ANCHORAGE, ALASKA  
Wastewater Utility Fund  
Comparative Statements of Net Position  
December 31, 2019 and 2018

	2019	2018
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 1,380,404	\$ 1,497,939
Accrued Payroll Liabilities	831,520	578,023
Compensated Absences Payable	1,270,003	1,293,280
Accrued Interest Payable	1,435,975	1,205,718
Pollution Remediation Obligation	21,000	81,500
Long-Term Obligations Maturing within One Year	8,677,706	8,010,893
Total Current Liabilities	13,616,608	12,667,353
<b>LIABILITIES PAYABLE FROM RESTRICTED ASSETS</b>		
Current:		
Capital Acquisition and Construction Accounts Payable	1,941,171	2,662,567
Customer Refund Payable	1,338,111	809,328
Non-Current:		
Customer Deposits Payable	70,128	161,425
Total Liabilities Payable from Restricted Assets	3,349,410	3,633,320
<b>NON-CURRENT LIABILITIES</b>		
Net Pension Liability	16,745,384	17,259,484
Net OPEB Liability	550,191	3,536,942
Compensated Absences Payable	171,233	209,145
Pollution Remediation Obligation	686,300	672,750
Revenue Bonds Payable	76,620,000	79,490,000
Plus: Unamortized Premiums	10,729,747	11,588,451
Net Revenue Bonds Payable	87,349,747	91,078,451
Alaska Clean Water Loans Payable	81,545,458	72,897,836
Long-Term Loan Payable	19,505,506	13,276,349
Total Non-Current Liabilities	206,553,819	198,930,957
Total Liabilities	223,519,837	215,231,630
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Contributions in Aid of Construction (Net of Amortization)	159,870,005	163,184,006
Deferred Inflow related to Net Pension Liability	858,794	433,179
Deferred Inflow related to Net OPEB Asset and liability	687,681	1,281,250
Total Deferred Inflows of Resources	161,416,480	164,898,435
<b>NET POSITION</b>		
Net Investment in Capital Assets	94,885,573	83,630,325
Restricted for Debt Service	74	-
Restricted Customer Refund Payable	2,816,639	328,823
Unrestricted	14,525,687	16,767,146
Total Net Position	112,227,973	100,726,294
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	\$ 497,164,290	\$ 480,856,359

MUNICIPALITY OF ANCHORAGE, ALASKA  
Wastewater Utility Fund  
Comparative Statements of Revenues, Expenses and Changes in Net Position  
For the Years Ended December 31, 2019 and 2018

	2019	2018
<b>OPERATING REVENUES</b>		
Charges for Sales and Services:		
Residential Sales	\$ 43,511,456	\$ 40,750,529
Commercial Sales	12,894,383	12,250,030
Public Authorities	2,495,046	1,992,562
Total Charges for Sales and Services	58,900,885	54,993,121
Other:		
Miscellaneous	988,985	900,541
Total Operating Revenues	59,889,870	55,893,662
<b>OPERATING EXPENSES</b>		
Operations:		
Collection System	3,903,680	3,859,642
Pumping Plant	1,082,301	1,036,571
Treatment	15,498,767	13,820,823
Customer Service	2,497,528	2,199,195
Administrative and General	8,912,951	8,437,833
PERS On-behalf and Pension Expense	1,107,527	847,049
OPEB Expense	(4,815,362)	270,130
Total Operations	28,187,392	30,471,243
Depreciation and Amortization	12,080,870	8,327,727
Total Operating Expenses	40,268,262	38,798,970
Operating Income	19,621,608	17,094,692
<b>NON-OPERATING REVENUES</b>		
Investment Income - Short-Term Investments	1,706,151	341,564
Intergovernmental Revenue- PERS On-behalf	903,261	234,050
Intergovernmental Revenue- OPEB On-behalf	(1,166,343)	135,820
Miscellaneous Non-Operating Revenues	100,641	31,439
Total Non-Operating Revenues	1,543,710	742,873
<b>NON-OPERATING EXPENSES</b>		
Interest and Fees on Long-Term Obligations	4,544,212	4,127,873
Allowance for Funds Used During Construction	(1,128,260)	(1,145,050)
Miscellaneous Income Deductions	(7,500)	-
Total Non-Operating Expenses	3,408,452	2,982,823
Total Non-Operating Loss	(1,864,742)	(2,239,950)
<b>TRANSFERS</b>		
Municipal Service Assessment	(6,255,187)	(6,241,155)
Total Transfers	(6,255,187)	(6,241,155)
Change in Net Position	11,501,679	8,613,587
Net Position, January 1, as restated	100,726,294	92,112,707
Net Position, December 31	\$ 112,227,973	\$ 100,726,294





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MUNICIPALITY OF ANCHORAGE, ALASKA  
Wastewater Utility Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2019 and 2018

	2019	2018
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers and Users	\$ 59,787,300	\$ 56,637,059
Payments to Employees	(17,290,245)	(18,412,348)
Payments to Vendors	(15,207,835)	(7,610,409)
Internal Activity - Payments Made to Other Funds	(2,506,382)	(2,126,441)
Net Cash from Operating Activities	24,782,838	28,487,861
<b>CASH FLOWS FOR NON-CAPITAL FINANCING ACTIVITIES</b>		
Transfers to Other Funds - Municipal Service Assessment	(6,247,687)	(6,241,155)
Net Cash for Non-Capital Financing Activities	(6,247,687)	(6,241,155)
<b>CASH FLOWS FOR CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Principal Payments on Long-Term Obligations	(2,840,000)	(2,565,000)
Interest Payments and Fees on Long-Term Obligations	(5,050,446)	(5,068,876)
Acquisition and Construction of Capital Assets	(26,068,617)	(31,773,607)
Capital Contributions - Customer/Special Assessments	273,759	328,678
Proceeds from Long-term Loan Payable	6,229,157	8,776,349
Proceeds from Alaska Clean Water Loans	14,941,170	11,752,715
Principal Payments on Alaska Clean Water Loans	(5,656,735)	(5,573,337)
Net Cash for Capital and Related Financing Activities	(18,171,712)	(24,123,078)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from Investments	-	11,337
Interest Received (Paid)	1,859,495	208,323
Net Cash from by Investing Activities	1,859,495	219,660
Net Increase (Decrease) in Cash	2,222,934	(1,656,712)
Cash, January 1	30,856,731	32,513,443
Cash, December 31	\$ 33,079,665	\$ 30,856,731
<b>CASH AND CASH EQUIVALENTS</b>		
Cash	\$ 2,200	\$ 2,200
Cash in General Cash Pool	25,264,213	26,892,297
Equity in Bond and Grant Capital Acquisition and Construction Pool	3,588,300	2,662,567
Restricted Equity in General Cash Pool- Customer Deposits	70,128	161,425
Interim Rate Escrow Investments	4,154,750	1,138,151
Debt Service Investments	74	91
Cash and Cash Equivalents, December 31	\$ 33,079,665	\$ 30,856,731

MUNICIPALITY OF ANCHORAGE, ALASKA  
Wastewater Utility Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2019 and 2018

	2019	2018
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES		
Operating Income	\$ 19,621,608	\$ 17,094,692
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Allowance for Uncollectible Accounts	93,667	(188,074)
Depreciation and Amortization	12,080,870	8,327,727
PERS Relief- Noncash Expense	(263,082)	369,870
Miscellaneous Non-Operating Revenues	100,641	31,439
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable and Other Receivables	(633,724)	200,125
Unbilled Reimbursable Projects	36,103	(35,088)
Inventories	(110,925)	44,824
Customer Deposits Payable	(91,297)	(77,982)
Prepays	(114,168)	14,349
Net OPEB Asset	131,042	-
Unbilled Special Assessments and Other Non-Current Assets	(3,095,658)	225,920
Deferred Outflows of Resources Related to Pensions	292,751	(670,960)
Deferred Outflows of Resources Related to OPEB	62,343	(883,912)
Accounts Payable and Other Liabilities	(117,535)	804,361
Accrued Payroll Liabilities	253,497	65,543
Compensated Absences Payable	(61,189)	102,018
Pollution Remediation Obligation	-	(48,500)
Customer Refund Payable	528,783	809,328
Net Pension Liability	(514,100)	2,237,413
Net OPEB Liability	(3,248,835)	949,768
Deferred Inflows of Resources Related to Pensions	425,615	(953,454)
Deferred Inflows of Resources Related to OPEB	(593,569)	68,454
Net Cash from Operating Activities	\$ 24,782,838	\$ 28,487,861
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributed Capital - Private Development	\$ 1,081,543	\$ 1,750,892
Capital Purchases on Account, Net	1,941,171	1,386,330
Total Non-Cash Investing, Capital and Financing Activities	\$ 3,022,714	\$ 3,137,222

MUNICIPALITY OF ANCHORAGE, ALASKA  
Wastewater Utility Fund  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2019

REVENUE:	Variance With		
	Estimated	Actual	Final Budget
Charges for Services	\$ 60,000,000	\$ 58,900,885	\$ (1,099,115)
Miscellaneous Revenue	975,000	988,985	13,985
Total Operating Revenue	60,975,000	59,889,870	(1,085,130)
Investment Income	490,000	1,706,151	1,216,151
Other Income	5,000	(162,441)	(167,441)
Total Nonoperating Revenue	495,000	1,543,710	1,048,710
<b>TOTAL</b>	<b>\$ 61,470,000</b>	<b>\$ 61,433,580</b>	<b>\$ (36,420)</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Wastewater Utility Fund  
Detail Schedule of Authorized and Actual Expenses  
For the Year Ended December 31, 2019

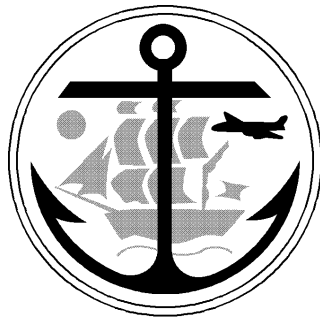
EXPENSES:	Variance With		
	Authorizations	Actual	Final Budget
Operating Expenses:			
Labor			
Labor and Benefits	\$ 16,640,640	\$ 11,162,261	\$ 5,478,379
Overtime	624,500	747,185	(122,685)
Total Labor	17,265,140	11,909,446	5,355,694
Non Labor			
Non Labor	13,426,655	13,968,907	(542,252)
Travel	85,800	52,370	33,430
Transfers (MUSA and gross receipts)	6,254,681	6,247,687	6,994
Depreciation and Amortization	12,495,000	12,080,870	414,130
Total Non Labor	32,262,136	32,349,834	(87,698)
Total Direct Costs	49,527,276	44,259,280	5,267,996
Charges from Other Departments	2,510,374	2,256,669	253,705
Charges to Other Departments	-	-	-
Total Operating Expenses	52,037,650	46,515,949	5,521,701
Non Operating Expenses:			
Interest on Bonded Debt	5,900,000	2,733,904	3,166,096
Amortization of Debt Expense	(1,800,000)	-	(1,800,000)
Other Interest Expense	2,368,000	1,810,308	557,692
Interest During Construction	(1,350,000)	(1,128,260)	(221,740)
Total Non Operating Expenses	5,118,000	3,415,952	1,702,048
<b>TOTAL</b>	<b>\$ 57,155,650</b>	<b>\$ 49,931,901</b>	<b>\$ 7,223,749</b>
Increase in Net Position	\$ 4,314,350	\$ 11,501,679	\$ (7,260,169)
Appropriations:			
Total Expenses	\$ 57,155,650	\$ 49,931,901	\$ 7,223,749
Less: Non Cash Items not Appropriated			
Depreciation and Amortization	12,495,000	12,080,870	414,130
Amortization of Debt Expense	(1,800,000)	122,213	(1,922,213)
Interest During Construction	(1,350,000)	(1,128,260)	(221,740)
PERS On-behalf Expense	-	903,261	(903,261)
GASB 68 expense	-	204,266	(204,266)
OPEB on-behalf expense	-	(1,166,343)	1,166,343
OPEB Expense	-	(3,649,019)	3,649,019
Total Non Cash	9,345,000	7,366,988	1,978,012
Total Appropriated Expenses	\$ 47,810,650	\$ 42,564,913	\$ 5,245,737

MUNICIPALITY OF ANCHORAGE, ALASKA  
Wastewater Utility Fund  
Detail Schedule of Wastewater Plant, Depreciation and Amortization  
December 31, 2019  
(In Thousands)

	Wastewater Plant				Accumulated Depreciation and Amortization				Net Book Value of Plant
	Balance 1/1/19	Additions	Retirements	Balance 12/31/19	Balance 1/1/19	Additions	Retirements	Balance 12/31/19	
WASTEWATER PLANT IN SERVICE									
Tangible Plant:									
Land and Land Rights	\$ 4,346	\$ 995	\$ -	\$ 5,341	\$ -	\$ -	\$ -	\$ -	\$ 5,341
Wastewater Collection Plant	416,962	7,940	-	424,902	185,743	6,574	-	192,317	232,585
Wastewater Pumping	20,410	114	-	20,524	5,671	597	-	6,268	14,256
Treatment and Disposal Plant	173,026	30,956	(7,414)	211,396	68,056	5,662	37	73,681	137,715
General Plant	62,324	1,470	865	62,929	29,427	3,671	843	32,255	30,674
Total Tangible Plant	677,068	41,475	(6,549)	725,092	288,897	16,504	880	304,521	420,571
Intangible Plant	6,639	38	-	6,677	3,819	702	-	4,521	2,156
Total Wastewater Plant in Service	683,707	41,513	(6,549)	731,769	292,716	17,206	880	309,042	422,727
Property Held for Future Use	1,380	-	-	1,380	-	-	-	-	1,380
Construction Work in Progress	35,681	27,841	40,645	22,877	-	-	-	-	22,877
<b>TOTAL WASTEWATER PLANT</b>	<b>\$ 720,768</b>	<b>\$ 69,354</b>	<b>\$ 34,096</b>	<b>\$ 756,026</b>	<b>\$ 292,716</b>	<b>\$ 17,206</b>	<b>\$ 880</b>	<b>\$ 309,042</b>	<b>\$ 446,984</b>

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

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Average Number of Customers	56,997	57,163	57,273	57,273	57,382
Revenue from Customer Sales	\$ 50,807,147	\$ 51,524,954	\$ 55,022,652	\$ 55,383,192	\$ 59,347,715
Average Revenue per Customer	\$ 891	\$ 901	\$ 961	\$ 967	\$ 1,034



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MUNICIPALITY OF ANCHORAGE, ALASKA  
 Refuse Utility Fund  
 Comparative Statements of Net Position  
 December 31, 2019 and 2018

	2019	2018
<b>CURRENT ASSETS</b>		
Cash	\$ 1,000	\$ 1,000
Equity in General Cash Pool	6,192,378	6,926,317
Capital Acquisition and Construction Accounts	3,579,049	2,213,326
Accounts Receivable, Net	1,240,052	1,029,029
Accrued Interest Receivable	82,406	95,277
Prepaid Items and Deposits	3,458	2,772
<b>Total Current Assets</b>	<u>11,098,343</u>	<u>10,267,721</u>
<b>NON-CURRENT ASSETS</b>		
Capital Assets:		
Capital Assets, at Cost	21,799,243	15,013,742
Less: Accumulated Depreciation	<u>(10,911,716)</u>	<u>(9,992,033)</u>
<b>Net Capital Assets</b>	10,887,527	5,021,709
Construction Work in Progress	1,306,522	429,883
Net OPEB Asset	17,978	-
<b>Total Non-Current Assets</b>	<u>12,212,027</u>	<u>5,451,592</u>
<b>Total Assets</b>	<u>23,310,370</u>	<u>15,719,313</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Outflow Related to Net Pension Liability	200,654	242,580
Deferred Outflows Related to Net OPEB Asset and Liability	146,645	156,334
<b>Total Deferred Outflows of Resources</b>	<u>347,299</u>	<u>398,914</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>23,657,669</u>	<u>16,118,227</u>
<b>CURRENT LIABILITIES</b>		
Accounts Payable	112,277	195,026
Accrued Payroll Liabilities	90,231	72,631
Accrued Interest Payable	25,715	-
Compensated Absences Payable	173,878	154,991
Capital Acquisition and Construction Accounts and Retainages Payable	329,005	267,400
Unearned Revenue	118,483	106,099
<b>Total Current Liabilities</b>	<u>849,589</u>	<u>796,147</u>
<b>NON-CURRENT LIABILITIES</b>		
Compensated Absences Payable	8,994	-
Notes Payable	6,693,861	-
Net Pension Liability	2,297,344	2,385,198
Net OPEB Liability	75,482	488,793
<b>Total Non-Current Liabilities</b>	<u>9,075,681</u>	<u>2,873,991</u>
<b>Total Liabilities</b>	<u>9,925,270</u>	<u>3,670,138</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Inflows Related to Net Pension Liability	117,820	59,864
Deferred Inflows Related to Net OPEB Asset and Liability	94,345	177,064
<b>Total Deferred Inflows of Resources</b>	<u>212,165</u>	<u>236,928</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets	5,500,188	5,451,592
Unrestricted	8,020,046	6,759,569
<b>Total Net Position</b>	<u>13,520,234</u>	<u>12,211,161</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>	<u>\$ 23,657,669</u>	<u>\$ 16,118,227</u>



MUNICIPALITY OF ANCHORAGE, ALASKA  
 Refuse Utility Fund  
 Comparative Statements of Revenues, Expenses, and Changes in Net Position  
 For the Years Ended December 31, 2019 and 2018

	2019	2018
<b>OPERATING REVENUES</b>		
Charges for Services:		
Refuse Collection Charges	\$ 10,812,854	\$ 10,435,010
Container Rental Charges	500,698	479,920
Total Charges for Services	11,313,552	10,914,930
Other Revenue	165,380	160,253
Total Operating Revenues	11,478,932	11,075,183
<b>OPERATING EXPENSES</b>		
Personnel Services	3,226,819	3,315,306
Pension and OPEB On-behalf and Pension and OPEB Expenses	(528,384)	11,829
Supplies	540,541	705,517
Other Services and Charges	3,280,550	3,481,437
Charges from Other Departments	2,621,464	2,297,527
Depreciation	1,229,550	1,178,980
Total Operating Expenses	10,370,540	10,990,596
Operating Income	1,108,392	84,587
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Intergovernmental Revenue- Pension and OPEB On-behalf	(36,093)	51,115
Investment Income	527,300	95,267
Interest on Long-term Obligations	(198,844)	-
Loss on Disposal of Capital Assets	(9,527)	-
Total Non-Operating Revenues (Expenses)	282,836	146,382
<b>TRANSFERS</b>		
Municipal Service Assessment	(82,155)	(75,101)
Dividend	-	(552,391)
Total Transfers	(82,155)	(627,492)
Change in Net Position	1,309,073	(396,523)
Net Position, January 1, as restated	12,211,161	12,607,684
Net Position, December 31	\$ 13,520,234	\$ 12,211,161

MUNICIPALITY OF ANCHORAGE  
Refuse Utility Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2019 and 2018

	2019	2018
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers	\$ 11,280,293	\$ 10,852,155
Payments to Employees	(3,181,338)	(3,390,103)
Payments to Vendors	(3,904,526)	(4,134,194)
Payments for Interfund Services Used	(2,621,464)	(2,297,527)
Net Cash from Operating Activities	1,572,965	1,030,331
<b>CASH FLOWS FOR NON-CAPITAL FINANCING ACTIVITIES</b>		
Transfers to Other Funds	(82,155)	(627,492)
Net Cash for Non-Capital Financing Activities	(82,155)	(627,492)
<b>CASH FLOWS FOR CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition and Construction of Capital Assets	(7,919,929)	(2,320,461)
Proceeds from Issuance of Notes Payable	6,693,861	-
Interest Payments on Long-Term Obligations	(173,129)	-
Net Cash for Capital and Related Financing Activities	(1,399,197)	(2,320,461)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Income Received	540,171	283,829
Net Cash from Investing Activities	540,171	283,829
Net Increase (decrease) in Cash	631,784	(1,633,793)
Cash, January 1	9,140,643	10,774,436
Cash, December 31	\$ 9,772,427	\$ 9,140,643
<b>COMPONENTS OF CASH</b>		
Cash	\$ 1,000	\$ 1,000
Cash in General Cash Pool	6,192,378	6,926,317
Equity in Bond and Grant Capital Acquisition and Construction Pool	3,579,049	2,213,326
Cash and Cash Equivalents, December 31	\$ 9,772,427	\$ 9,140,643
<b>RECONCILIATION OF OPERATING INCOME FROM OPERATING ACTIVITIES:</b>		
Operating Income	\$ 1,108,392	\$ 84,587
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation	1,229,550	1,178,980
Pension and OPEB Relief- Noncash Expenses	(36,093)	51,115
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(211,023)	(129,777)
Prepaid Items and Deposits	(686)	(2,553)
Net OPEB Asset	(17,978)	-
Deferred Outflows of Resources Related to Pensions	41,926	(70,799)
Deferred Outflows of Resources Related to OPEB	9,689	(121,091)
Accounts Payable	(82,749)	55,313
Compensated Absences Payable	27,881	842
Unearned Revenue	12,384	(93,251)
Accrued Payroll Liabilities	17,600	(75,639)
Net Pension Liability	(87,854)	166,813
Net OPEB Liability	(413,311)	120,135
Deferred Inflows of Resources Related to Pensions	57,956	(138,591)
Deferred Inflows of Resources Related to OPEB	(82,719)	4,247
Net Cash from Operating Activities	\$ 1,572,965	\$ 1,030,331
<b>NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:</b>		
Capital Purchases on Account	329,005	267,400
Total Noncash Investing, Capital, and Financing Activities	\$ 329,005	\$ 267,400

MUNICIPALITY OF ANCHORAGE, ALASKA  
Refuse Utility Fund  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2019

	Estimated	Actual	Variance With Final Budget
REVENUES:			
Refuse Collection Charges	11,347,500	\$ 10,812,854	\$ (534,646)
Container Rental Charges	498,750	500,698	1,948
Investment Income	80,000	527,300	447,300
Intergovernmental Revenues- Pension and OPEB On-behalf	-	(36,093)	(36,093)
Other Revenue	80,000	165,380	85,380
Gain on Disposal of Capital Assets	-	(9,527)	(9,527)
TOTAL	<u>\$ 12,006,250</u>	<u>\$ 11,960,612</u>	<u>\$ (45,638)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Refuse Utility Fund  
Detail Schedule of Authorized and Actual Expenses  
For the Year Ended December 31, 2019

	Authorizations	Actual	Variance With Final Budget
EXPENSES:			
Personnel Services	\$ 3,285,734	\$ 3,226,819	\$ 58,915
Pension and OPEB On-behalf and Pensions and OPEB Expenses	-	(528,384)	528,384
Supplies	507,600	540,541	(32,941)
Municipal Service Assessment	82,155	82,155	-
Other Services and Charges	3,330,400	3,280,550	49,850
Charges from Other Departments	2,871,719	2,621,464	250,255
Interest Expense and Other Charges	212,333	(198,844)	411,177
Depreciation	1,017,000	1,229,550	(212,550)
TOTAL	<u>\$ 11,306,941</u>	<u>\$ 10,253,851</u>	<u>\$ 1,053,090</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Refuse Utility Fund  
Detail Schedule of Refuse Plant and Depreciation  
December 31, 2019

	Plant				Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/19	Additions	Retirements	Balance 12/31/19	Balance 1/1/19	Additions	Retirements	Balance 12/31/19	
CAPITAL ASSETS									
Land	\$ -	\$ 6,048,725	\$ -	\$ 6,048,725	\$ -	\$ -	\$ -	\$ -	\$ 6,048,725
Buildings	3,081,151	-	-	3,081,151	3,081,151	-	-	3,081,151	-
Building Improvements	558,588	-	-	558,588	230,617	13,687	-	244,304	314,284
Vehicles	7,020,422	868,800	260,987	7,628,235	3,907,747	807,244	260,987	4,454,004	3,174,231
Machinery and Equipment	3,782,916	166,216	58,407	3,890,725	2,393,490	343,851	48,880	2,688,461	1,202,264
Computer Hardware	415,677	6,677	-	422,354	224,041	64,251	-	288,292	134,062
Computer Software	46,632	-	-	46,632	46,632	-	-	46,632	-
Office Equipment	108,356	14,477	-	122,833	108,356	517	-	108,873	13,960
Total Capital Assets	15,013,742	7,104,895	319,394	21,799,243	9,992,034	1,229,550	309,867	10,911,717	10,887,526
Construction Work in Progress	429,883	7,981,534	7,104,895	1,306,522	-	-	-	-	1,306,522
<b>TOTAL</b>	<b>\$ 15,443,625</b>	<b>\$ 15,086,429</b>	<b>\$ 7,424,289</b>	<b>\$ 23,105,765</b>	<b>\$ 9,992,034</b>	<b>\$ 1,229,550</b>	<b>\$ 309,867</b>	<b>\$ 10,911,717</b>	<b>\$ 12,194,048</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 Refuse Utility Fund  
 Comparative Annual Operating Revenue Relationships  
 For the Years Ended December 31, 2019

	2015	2016	2017	2018	2019
Average Number of Customers	11,809	12,872	12,382	12,760	11,980
Revenue From Customer Sales	\$ 10,948,577	\$ 10,950,153	10,950,154	\$ 10,914,930	\$ 11,313,552
Average Revenue Per Customer	\$ 927	\$ 851	\$ 884	\$ 855	\$ 944

MUNICIPALITY OF ANCHORAGE, ALASKA  
Solid Waste Fund  
Comparative Statements of Net Position  
December 31, 2019 and 2018

	2019	2018
<b>CURRENT ASSETS</b>		
Cash	\$ 2,475	\$ 2,475
Equity in General Cash Pool	-	2,627,600
Equity in Bond and Grant Capital Acquisition and Construction Pool	11,871,840	8,056,046
Accounts Receivable, Net	2,553,046	1,967,249
Prepaid Items and Deposits	60,484	5,230
<b>Total Current Assets</b>	<u>14,487,845</u>	<u>12,658,600</u>
<b>NON-CURRENT ASSETS</b>		
Restricted Assets:		
Landfill Post Closure Cash Reserve	36,970,076	31,558,268
Capital Assets:		
Capital Assets, at Cost	131,042,650	122,905,956
Less: Accumulated Depreciation	(60,020,417)	(59,177,331)
<b>Net Capital Assets</b>	<u>71,022,233</u>	<u>63,728,625</u>
Construction Work in Progress	3,573,848	1,800,844
<b>Total Capital Assets</b>	<u>74,596,081</u>	<u>65,529,469</u>
Net OPEB Asset	12,725	-
<b>Total Non-Current Assets</b>	<u>111,578,882</u>	<u>97,087,737</u>
<b>Total Assets</b>	<u>126,066,727</u>	<u>109,746,337</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Outflow Related to Net Pension Liability	142,022	211,879
Deferred Outflows Related to Net OPEB Asset and Liability	103,794	136,548
<b>Total Deferred Outflows of Resources</b>	<u>245,816</u>	<u>348,427</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>126,312,543</u>	<u>110,094,764</u>
<b>CURRENT LIABILITIES</b>		
Accounts Payable	639,996	591,526
Compensated Absences Payable	524,836	525,635
Accrued Payroll Liabilities	349,775	281,995
Accrued Interest Payable	108,832	81,417
Long-Term Obligations Maturing Within One Year	1,486,609	1,486,613
Unearned Revenue and Deposits	10,954	6,455
Capital Acquisition and Construction Accounts and Retainages Payable	904,815	1,592,623
Due to Areawide	-	141,656
<b>Total Current Liabilities</b>	<u>4,025,817</u>	<u>4,707,920</u>
<b>NON-CURRENT LIABILITIES</b>		
Compensated Absences Payable	74,403	20,651
Net Pension Liability	1,626,039	2,083,332
Net OPEB Liability	53,427	426,932
Alaska Clean Water Loan Payable	9,796,051	11,282,660
Notes Payable	10,041,095	-
Future Landfill Closure Costs	33,592,239	34,499,831
<b>Total Non-Current Liabilities</b>	<u>55,183,254</u>	<u>48,313,406</u>
<b>Total Liabilities</b>	<u>59,209,071</u>	<u>53,021,326</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Inflows Related to Net Pension Liability	83,392	52,288
Deferred Inflows Related to Net OPEB Asset and Liability	66,776	154,656
<b>Total Deferred Inflows of Resources</b>	<u>150,168</u>	<u>206,944</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets	53,272,326	52,760,196
Restricted for Post Closure Care	3,377,837	-
Unrestricted	10,303,141	4,106,298
<b>Total Net Position</b>	<u>66,953,304</u>	<u>56,866,494</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>	<u>\$ 126,312,543</u>	<u>\$ 110,094,764</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Solid Waste Fund  
Comparative Statements of Revenues, Expenses, and Changes in Net Position  
For the Years Ended December 31, 2019 and 2018

	2019	2018
<b>OPERATING REVENUES</b>		
Charges for Sales and Services:		
Landfill Fees	\$ 19,634,352	\$ 19,936,703
Hazardous Waste Fees	581,810	501,729
Community Recycling Surcharge	579,936	609,919
Landfill Gas Sales	2,567,710	2,967,624
Total Charges for Sales and Services	23,363,808	24,015,975
Other Revenue	57,375	352,267
Total Operating Revenues	23,421,183	24,368,242
<b>OPERATING EXPENSES</b>		
Personnel Services	9,382,692	8,767,501
Pension and OPEB On-behalf and Pension and OPEB Expenses	(823,234)	(274,923)
Supplies	1,227,156	1,541,839
Other Services and Charges	4,902,176	4,951,944
Amortization of Landfill Closure Costs	(907,592)	1,602,499
Charges from Other Departments	405,920	890,190
Depreciation	4,272,022	4,400,603
Total Operating Expenses	18,459,140	21,879,653
Operating Income	4,962,043	2,488,589
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Investment Income	626,926	92,455
Investment Gain (Loss) on Landfill Post Closure Cash Reserve	5,492,439	(1,496,567)
Gain on Disposal of Capital Assets	248,728	291,243
Loss On Impaired Assets	(503,770)	(1,008,061)
Intergovernmental Revenue- Pension and OPEB On-behalf	(25,546)	44,647
Interest Expense and Other Charges	(478,648)	(202,680)
Total Non-Operating Revenues (Expenses)	5,360,129	(2,278,963)
<b>TRANSFERS</b>		
Capital Contributions	248,030	-
Transfers to Other Funds:		
Municipal Service Assessment	(858,554)	(871,401)
Dividend	(232,800)	(789,878)
Transfers from Other funds	607,962	-
Transfers to Other Funds	-	(12,000)
Total Transfers	(483,392)	(1,673,279)
Change in Net Position	10,086,810	(1,463,653)
Net Position, January 1, as restated	56,866,494	58,330,147
Net Position, December 31	\$ 66,953,304	\$ 56,866,494

MUNICIPALITY OF ANCHORAGE, ALASKA  
Solid Waste Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2019 and 2018

	2019	2018
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers	\$ 22,839,885	\$ 24,521,442
Payments to Employees	(9,261,959)	(8,836,602)
Payments to Vendors	(6,136,116)	(6,635,151)
Payments for Interfund Services Used	(405,920)	(890,190)
Net Cash from Operating Activities	7,035,890	8,159,499
<b>CASH FLOWS FOR NON-CAPITAL FINANCING ACTIVITIES</b>		
Transfers to Other Funds	(1,091,354)	(1,673,279)
Due to Other Funds	(141,656)	141,656
Net Cash for Non-Capital Financing Activities	(1,233,010)	(1,531,623)
<b>CASH FLOWS FOR CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Proceeds from Alaska Clean Water Loans	-	-
Principal Payments on Long-Term Obligations	(1,486,613)	(1,486,613)
Receipts from Issuance of Notes Payable	10,041,095	-
Interest Payments on Long-Term Obligations	(451,233)	(213,838)
Acquisition and Construction of Capital Assets	(14,530,211)	(5,237,242)
Landfill Post Closure Cash Reserve	(5,411,808)	1,543,502
Transfers from Other Funds	607,962	-
Capital Contributions	248,030	-
Grant Proceeds Capital	-	384,368
Proceeds from Disposition of Capital Assets	248,727	384,368
Net Cash for Capital and Related Financing Activities	(10,734,051)	(5,009,823)
<b>CASH FLOWS FROM (FOR) INVESTING ACTIVITIES</b>		
Investment Income (Loss) Received	6,119,365	(1,404,112)
Net Cash from (for) Investing Activities	6,119,365	(1,404,112)
Net Increase in Cash	1,188,194	213,941
Cash, January 1	10,686,121	10,472,180
Cash, December 31	\$ 11,874,315	\$ 10,686,121
<b>COMPONENTS OF CASH</b>		
Cash	\$ 2,475	\$ 2,475
Cash in General Cash Pool	-	2,627,600
Equity in Bond and Grant Capital Acquisition and Construction Pool	11,871,840	8,056,046
Cash and Cash Equivalents, December 31	\$ 11,874,315	\$ 10,686,121



MUNICIPALITY OF ANCHORAGE, ALASKA  
Solid Waste Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2019 and 2018

	2019	2018
RECONCILIATION OF OPERATING INCOME TO CASH FROM OPERATING ACTIVITIES:		
Operating Income	\$ 4,962,043	\$ 2,488,589
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation	4,272,022	4,400,603
Amortization of Landfill Closure Costs	(907,592)	-
Pension and OPEB Relief- Noncash Expenses	(25,546)	44,647
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(585,797)	-
Prepaid Items and Deposits	(55,254)	-
Net OPEB Asset	(12,725)	-
Deferred Outflows of Resources Related to Net Pension Liability	69,857	-
Deferred Outflows of Resources Related to Net OPEB Assets and Liability	32,754	(106,724)
Accounts Payable	48,470	-
Compensated Absences Payable	52,953	-
Accrued Payroll Liabilities	67,780	-
Unearned Revenue	4,499	-
Net Pension Liability	(457,293)	-
Net OPEB Liability	(373,505)	114,964
Deferred Inflows of Resources Related to Net Pension Liability	(71,264)	-
Deferred Inflows of Resources Related to Net OPEB Assets and Liability	14,488	8,414
Net Cash from Operating Activities	\$ 7,035,890	\$ 6,950,493
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	\$ 904,815	\$ 1,592,623
Contributed Capital and Equipment	248,030	-
Total Noncash Investing, Capital, and Financing Activities	\$ 1,152,845	\$ 1,592,623

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	\$ 20,421,680	\$ 19,634,352	\$ (787,328)
Hazardous Waste Fees	426,275	581,810	155,535
Community Recycle Surcharge	610,938	579,936	(31,002)
Landfill Gas Sales	2,000,000	2,567,710	567,710
Other Operating Revenue	207,938	57,375	(150,563)
Investment Income	400,000	626,926	226,926
Investment Gain (Loss) on Landfill Post Closure Cash Reserve	100,000	5,492,439	5,392,439
Intergovernmental Revenues- Pension and OPEB On-behalf	-	(25,546)	(25,546)
Gain on Disposition of Capital Assets	50,000	248,728	198,728
Capital Contributions	-	248,030	248,030
Transfers from Other Funds	-	607,962	607,962
<b>TOTAL</b>	<b>\$ 24,216,831</b>	<b>\$ 30,619,722</b>	<b>\$ 6,402,891</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Solid Waste Fund  
Detail Schedule of Authorized and Actual Expenses  
For the Year Ended December 31, 2019

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 6,467,733	\$ 9,382,692	\$ (2,914,959)
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	(823,234)	823,234
Supplies	1,401,252	1,227,156	174,096
Municipal Service Assessment	858,556	858,554	2
Dividend	232,800	232,800	-
Other Services and Charges	4,596,501	4,902,176	(305,675)
Charges to Other Departments	3,729,507	405,920	3,323,587
Depreciation	4,650,000	4,272,022	377,978
Interest on Long-Term Obligations	366,521	478,648	(112,127)
Amortization of Landfill Closure Costs	900,000	(907,592)	1,807,592
<b>TOTAL</b>	<b>\$ 23,202,870</b>	<b>\$ 20,029,142</b>	<b>\$ 3,173,728</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Solid Waste Fund  
Detail Schedule of Solid Waste Plant and Depreciation  
December 31, 2019

	Plant				Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/19	Additions	Retirements	Balance 12/31/19	Balance 1/1/19	Additions	Retirements	Balance 12/31/19	
<b>CAPITAL ASSETS</b>									
Land	\$ 4,981,893	\$ 9,073,087	\$ -	\$ 14,054,980	\$ -	\$ -	\$ -	\$ -	\$ 14,054,980
Land Improvements	78,963,006	915,717	669,195	79,209,528	31,031,158	1,663,179	166,049	32,528,288	46,681,240
Buildings	10,714,244	-	-	10,714,244	9,452,741	82,219	-	9,534,960	1,179,284
Building Improvements	1,686,134	63,643	-	1,749,777	550,237	56,061	-	606,298	1,143,479
Vehicles	9,540,446	614,398	1,197,385	8,957,459	6,011,859	939,991	1,197,385	5,754,465	3,202,994
Machinery and Equipment	16,899,106	1,446,072	2,111,946	16,233,232	12,017,859	1,575,610	2,111,946	11,481,523	4,751,709
Computer Hardware	81,543	4,003	1,700	83,846	73,893	2,483	1,077	75,299	8,547
Computer Software	26,455	-	-	26,455	26,455	-	-	26,455	-
Office Equipment	13,129	-	-	13,129	13,129	-	-	13,129	-
Total Capital Assets	122,905,956	12,116,920	3,980,226	131,042,650	59,177,331	4,319,543	3,476,457	60,020,417	71,022,233
Construction Work in Progress	1,800,844	13,587,374	11,814,370	3,573,848	-	-	-	-	3,573,848
<b>TOTAL</b>	<b>\$ 124,706,800</b>	<b>\$ 25,704,294</b>	<b>\$ 15,794,596</b>	<b>\$ 134,616,498</b>	<b>\$ 59,177,331</b>	<b>\$ 4,319,543</b>	<b>\$ 3,476,457</b>	<b>\$ 60,020,417</b>	<b>\$ 74,596,081</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Port Fund  
Comparative Statements of Net Position  
December 31, 2019 and 2018

	2019	2018
<b>CURRENT ASSETS</b>		
Cash	\$ 650	\$ 650
Equity in General Cash Pool	5,556,768	6,520,046
Capital Acquisition and Construction Accounts	-	14,444,788
Accrued Interest on Investments	26,976	104,449
Accounts Receivable, Net	1,184,694	1,369,009
Prepaid Items and Deposits	55,117	76,202
Parts Inventory	329,025	329,025
Total Current Assets	7,153,230	22,844,169
<b>NON-CURRENT ASSETS</b>		
Assets Held for Resale	242,093	252,880
Net OPEB Asset	16,161	-
Capital Assets:		
Capital Assets, at Cost	323,990,878	281,898,790
Less: Accumulated Depreciation	(138,343,228)	(131,514,718)
Net Capital Assets	185,647,650	150,384,072
Construction Work in Progress	50,311,866	40,919,597
Total Capital Assets	235,959,516	191,303,669
Total Unrestricted Non-Current Assets	236,217,770	191,556,549
Restricted Assets:		
Restricted Cash- Settlement Set Aside	1,950,000	1,950,000
Intergovernmental Receivables	24,828,730	7,851,505
Total Restricted Non-Current Assets	26,778,730	9,801,505
Total Non-Current Assets	262,996,500	201,358,054
Total Assets	270,149,730	224,202,223
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Outflows Related to Net Pension Liability	180,380	242,488
Deferred Outflows Related to Net OPEB Asset and Liability	131,828	156,275
Total Deferred Outflows of Resources	312,208	398,763
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	270,461,938	224,600,986
<b>CURRENT LIABILITIES</b>		
Accounts Payable	661,831	903,371
Capital Acquisition and Construction Accounts and Retainages Payable	7,103,142	1,111,348
Compensated Absences Payable	159,050	163,718
Accrued Payroll Liabilities	84,194	132,871
Accrued Interest Payable	85,663	109,361
Total Current Liabilities	8,093,880	2,420,669
<b>NON-CURRENT LIABILITIES</b>		
Other Non-Current Liabilities	1,774,678	1,788,202
Compensated Absences Payable	138,624	153,537
Net Pension Liability	2,065,214	2,384,302
Net OPEB Liability	67,855	488,609
Notes Payable	40,000,000	40,000,000
Total Non-Current Liabilities	44,046,371	44,814,650
Total Liabilities	52,140,251	47,235,319
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Inflows Related to Net Pension Liability	105,916	59,841
Deferred Inflows Related to Net OPEB Asset and Liability	84,812	176,998
Total Deferred Inflows of Resources	190,728	236,839
<b>NET POSITION</b>		
Net Investment in Capital Assets	195,959,516	151,303,669
Restricted for Capital Construction	19,675,588	9,801,505
Unrestricted	2,495,855	16,023,654
Total Net Position	218,130,959	177,128,828
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	\$ 270,461,938	\$ 224,600,986

MUNICIPALITY OF ANCHORAGE, ALASKA  
Port Fund  
Comparative Statements of Revenues, Expenses and Changes in Net Position  
For The Years Ended December 31, 2019 and 2018

	2019	2018
<b>OPERATING REVENUES</b>		
Charges for Sales and Services:		
Dockage	\$ 1,370,086	\$ 1,242,374
Wharfage, Dry Bulk	141,102	169,575
Wharfage, Liquid Bulk	1,764,856	1,805,784
Wharfage, General Cargo	3,780,750	3,544,751
Storage Revenue	234,381	219,392
Office Rental	108,659	96,994
Utilities	41,688	46,767
Miscellaneous	438,726	303,519
Total Charges for Sales and Services	7,880,248	7,429,156
Other:		
Crane Rentals	113,060	120,960
Industrial Park Lease Rentals	4,440,847	4,472,735
POL Value Yard Fees	281,832	302,861
Total Other	4,835,739	4,896,556
Total Operating Revenues	12,715,987	12,325,712
<b>OPERATING EXPENSES</b>		
Operations:		
Personnel Services	2,565,643	2,703,250
Pension and OPEB On-behalf and Pension and OPEB Expenses	(748,004)	655,303
Supplies	142,924	196,237
Other Services and Charges	5,326,655	6,003,859
Charges from Other Departments	985,148	1,493,978
Total Operations	8,272,366	11,052,627
Depreciation	7,126,617	7,024,523
Total Operating Expenses	15,398,983	18,077,150
Operating Loss	(2,682,996)	(5,751,438)
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Intergovernmental Revenue- Pension and OPEB On-behalf	(32,445)	51,096
Investment Income-Short Term Investments	1,394,025	312,700
Security Fees	1,496,703	1,478,313
Right-of-Way Fees	192,445	202,056
Interest on Long-Term Obligations	(1,290,712)	(1,152,083)
Security Contract	(1,787,942)	(1,583,326)
Gain on Sale of Assets Held for Resale	249,459	781,831
Total Non-Operating Revenues (Expenses)	221,533	90,587
<b>CONTRIBUTIONS AND TRANSFERS</b>		
Capital Contributions	45,651,079	18,650,418
Transfers to Other Funds:		
Municipal Service Assessment	(1,471,199)	(1,434,021)
Dividend	(616,286)	(584,894)
Contributions to Other Funds	(100,000)	(1,015,000)
Total Contributions and Transfers	43,463,594	15,616,503
Change in Net Position	41,002,131	9,955,652
Net Position, January 1, as restated	177,128,828	167,173,176
Net Position, December 31	\$ 218,130,959	\$ 177,128,828

MUNICIPALITY OF ANCHORAGE, ALASKA  
Port Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers	\$ 12,900,302	\$ 12,277,372
Payments to Employees	(2,633,901)	(2,727,151)
Payments to Vendors	(5,703,558)	(5,769,682)
Internal Activity - Payments Made to Other Funds	(985,148)	(1,493,978)
Net Cash from Operating Activities	<u>3,577,695</u>	<u>2,286,561</u>
<b>CASH FLOWS FOR NON-CAPITAL FINANCING ACTIVITIES</b>		
Transfer to Other Funds	(2,187,485)	(3,033,915)
Security Contract	(1,787,942)	(1,583,326)
Right of Way & Security Fees	1,689,148	1,680,369
Net Cash for Non-Capital Financing Activities	<u>(2,286,279)</u>	<u>(2,936,872)</u>
<b>CASH FLOWS FOR CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Interest Payments on Long-Term Obligations	(1,314,410)	(1,107,168)
Acquisition and Construction of Capital Assets	(45,793,649)	(21,143,922)
Proceeds from Sale of Capital Assets	10,776	-
Proceeds from Sale of Assets Held for Resale	252,449	910,575
Capital Contributions	28,673,854	15,646,140
Net Cash for Capital and Related Financing Activities	<u>(18,170,980)</u>	<u>(5,694,375)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Income	1,471,498	318,660
Net Cash from Investing Activities	<u>1,471,498</u>	<u>318,660</u>
Net Decrease in Cash	(15,408,066)	(6,026,026)
Cash, January 1	22,915,484	28,941,510
Cash, December 31	<u>\$ 7,507,418</u>	<u>\$ 22,915,484</u>
<b>COMPONENTS OF CASH</b>		
Cash	\$ 650	\$ 650
Cash in General Cash Pool	5,556,768	6,520,046
Cash legal settlement set aside	1,950,000	1,950,000
Equity in Bond and Grant Capital Acquisition and Construction Pool	-	14,444,788
Cash, December 31	<u>\$ 7,507,418</u>	<u>\$ 22,915,484</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 Port Fund  
 Comparative Statements of Cash Flows  
 For the Years Ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating Loss	\$ (2,682,996)	\$ (5,751,438)
Adjustments to Reconcile Operating Loss to Net Cash Flows from Operating Activities:		
Depreciation	7,126,617	7,087,791
Pension and OPEB Relief- Noncash Expenses	(32,445)	51,096
Changes in Assets, Deferred Outflows of Resources, Deferred Inflows of Resources and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	184,315	(48,340)
Prepaid Items and Deposits	21,085	25,960
Net OPEB Asset	(16,161)	-
Deferred Outflows of Resources Related to Pensions	62,108	(211,887)
Deferred Outflows of Resources Related to Net OPEB Assets and Liabilities	24,447	(123,373)
Accounts Payable	(241,540)	354,710
Compensated Absences Payable	(19,581)	(23,148)
Net Pension Liability	(319,088)	898,268
Net OPEB Liability	(420,754)	144,445
Other Non-Current Liabilities	(13,524)	(13,524)
Accrued Payroll Liability	(48,677)	(753)
Deferred Inflows of Resources Related to Pensions	46,075	(118,909)
Deferred Inflows of Resources Related to Net OPEB Assets and Liabilities	(92,186)	15,663
Net Cash Flows From Operating Activities	<u>\$ 3,577,695</u>	<u>\$ 2,286,561</u>
<b>NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES</b>		
Capital Purchases on Account	\$ 7,103,142	\$ 1,111,348
Conveyed Assets Held for Resale	242,093	252,880
Capital Contributions	24,828,730	7,851,505
Total Noncash Investing, Capital, and Financing Activities	<u>\$ 32,173,965</u>	<u>\$ 9,215,733</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Port Fund  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2019

	Estimated	Actual	Variance With Final Budget
REVENUES:			
Dockage	\$ 1,610,413	\$ 1,370,086	\$ (240,327)
Wharfage, Dry Bulk	172,029	141,102	(30,927)
Wharfage, Liquid Bulk	1,057,064	1,764,856	707,792
Wharfage, General Cargo	3,462,981	3,780,750	317,769
Storage Revenue	229,722	234,381	4,659
Office Rental	40,000	108,659	68,659
Utilities	44,704	41,688	(3,016)
Crane Rentals	56,500	113,060	56,560
Industrial Park Lease Rentals	4,828,219	4,440,847	(387,372)
Cash Pools Short-Term Int	100,000	-	(100,000)
Investment Income - Short-term Investments	100,000	1,394,025	1,294,025
Right-of-Way Fees	160,000	192,445	32,445
POL Value Yard Fees	224,000	281,832	57,832
Security Fees	1,477,975	1,496,703	18,728
Gain on Sale of Assets Held for Resale	-	249,459	249,459
Intergovernmental Revenues- Pension and OPEB On-behalf	-	(32,445)	(32,445)
Capital Contributions	-	45,651,079	45,651,079
Miscellaneous	146,000	438,726	292,726
TOTAL	<u>\$ 13,709,607</u>	<u>\$ 61,667,253</u>	<u>\$ 47,957,646</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Port Fund  
Detail Schedule of Authorized and Actual Expenses  
For the Year Ended December 31, 2019

	Authorizations	Actual	Variance With Final Budget
EXPENSES:			
Personnel Services	\$ 2,911,815	\$ 2,565,643	\$ 346,172
Pension and OPEB on On-behalf and Pension and OPEB Expenses	-	(748,004)	748,004
Supplies	235,300	142,924	92,376
Other Services and Charges	5,646,243	5,326,655	319,588
Charges from Other Departments	1,003,683	985,148	18,535
Municipal Service Assessment	2,105,301	1,471,199	634,102
Depreciation	7,435,347	7,126,617	308,730
Interest on Long-Term Obligation	1,325,000	1,290,712	34,288
Security Contract	1,796,147	1,787,942	8,205
Dividend	-	616,286	(616,286)
Transfer to Other Funds	-	100,000	(100,000)
TOTAL	<u>\$ 22,458,836</u>	<u>\$ 20,665,122</u>	<u>\$ 1,793,714</u>

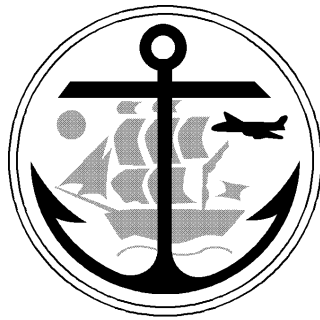


MUNICIPALITY OF ANCHORAGE, ALASKA  
Port Fund  
Detail Schedule of Port Plant and Depreciation  
For The Year Ended December 31, 2019  
(In Thousands)

	Plant				Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/19	Additions	Retirements	Balance 12/31/19	Balance 1/1/19	Additions	Retirements	Balance 12/31/19	
CAPITAL ASSETS									
Land	\$ 20,101,539	\$ 18,337,921	\$ -	\$ 38,439,460	\$ -	\$ -	\$ -	\$ -	\$ 38,439,460
Infrastructure	130,007,028	35,117	-	130,042,145	89,124,094	2,343,969	-	91,468,063	38,574,082
Buildings	7,069,156	-	-	7,069,156	4,314,545	134,420	-	4,448,965	2,620,191
Building Improvements	377,334	-	-	377,334	360,086	729	-	360,815	16,519
Land Improvements	110,835,693	23,804,216	-	134,639,909	26,464,047	3,880,304	-	30,344,351	104,295,558
Vehicles	1,243,522	56,400	24,953	1,274,969	751,889	93,675	24,953	820,611	454,358
Machinery and Equipment	11,900,797	77,591	161,577	11,816,811	10,184,866	664,395	158,598	10,690,663	1,126,148
Computer Equipment	176,171	13,498	30,773	158,896	148,984	7,986	30,773	126,197	32,699
Computer Software	18,130	68,431	494	86,067	18,130	1,140	494	18,776	67,291
Office Equipment	148,077	-	83,290	64,787	148,077	-	83,290	64,787	-
Art	21,344	-	-	21,344	-	-	-	-	21,344
Total Capital Assets	281,898,791	42,393,174	301,087	323,990,878	131,514,718	7,126,618	298,108	138,343,228	185,647,650
Construction Work in Progress	40,919,596	51,785,444	42,393,174	50,311,866	-	-	-	-	50,311,866
TOTAL	\$ 322,818,387	\$ 94,178,618	\$ 42,694,261	\$ 374,302,744	\$ 131,514,718	\$ 7,126,618	\$ 298,108	\$ 138,343,228	\$ 235,959,516

MUNICIPALITY OF ANCHORAGE, ALASKA  
 Port Fund  
 Comparative Annual Operating Revenue Relationships  
 For the Years Ended December 31, 2019

	2015	2016	2017	2018	2019
Total Tonnage	3,773,584	3,498,171	3,497,845	3,948,665	4,274,514
Operating Revenues	\$ 12,270,597	\$ 12,386,713	\$ 12,325,712	\$ 12,325,712	\$ 12,715,987
Average Revenue Per Ton	\$ 3	\$ 4	\$ 4	\$ 3	\$ 3



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MUNICIPALITY OF ANCHORAGE, ALASKA  
Municipal Airport Fund  
Comparative Statements of Net Position  
December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 200	\$ 200
Equity in General Cash Pool	1,309,830	-
Intergovernmental Receivables	39,342	38,949
Accounts Receivable	4,293	996
Prepaid Items	13,336	1,953
<b>Total Current Assets</b>	<u>1,367,001</u>	<u>42,098</u>
<b>NON-CURRENT ASSETS</b>		
Capital Assets:		
Capital Assets, at Cost	114,384,226	103,217,038
Less: Accumulated Depreciation	<u>(30,478,194)</u>	<u>(28,081,583)</u>
<b>Net Capital Assets</b>	<u>83,906,032</u>	<u>75,135,455</u>
Construction Work in Progress	1,695,796	9,286,876
Net OPEB Asset	5,036	-
Restricted Intergovernmental Receivables	1,776,137	7,066,932
<b>Total Non-Current Assets</b>	<u>87,383,001</u>	<u>91,489,263</u>
<b>Total Assets</b>	<u>88,750,002</u>	<u>91,531,361</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Outflows Related to Net Pension Liability	56,208	108,595
Deferred Outflows Related to Net OPEB Asset and Liability	41,079	69,985
<b>Total Deferred Outflows of Resources</b>	<u>97,287</u>	<u>178,580</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>88,847,289</u>	<u>91,709,941</u>
<b>CURRENT LIABILITIES</b>		
Accounts Payable	35,969	31,668
Accrued Payroll Liabilities	38,687	37,364
Compensated Absences Payable	71,597	52,794
Due to Areawide	-	3,890,692
Security Deposits	6,182	7,482
Unearned Revenues	28,343	70,867
Capital Acquisition and Construction Accounts and Retainages Payable	625,706	481,041
<b>Total Current Liabilities</b>	<u>806,484</u>	<u>4,571,908</u>
<b>NON-CURRENT LIABILITIES</b>		
Net Pension Liability	643,536	1,067,774
Net OPEB Liability	21,144	218,816
<b>Total Non-Current Liabilities</b>	<u>664,680</u>	<u>1,286,590</u>
<b>Total Liabilities</b>	<u>1,471,164</u>	<u>5,858,498</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Inflows Related to Net Pension Liability	33,005	26,799
Deferred Inflows Related to Net OPEB Asset and Liability	26,428	79,266
<b>Total Deferred Inflows of Resources</b>	<u>59,433</u>	<u>106,065</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets	85,601,828	84,422,331
Restricted for Capital Acquisitions and Construction	1,776,137	7,066,932
Unrestricted	<u>(61,273)</u>	<u>(5,743,885)</u>
<b>Total Net Position</b>	<u>87,316,692</u>	<u>85,745,378</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION</b>	<u>\$ 88,847,289</u>	<u>\$ 91,709,941</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Municipal Airport Fund  
Comparative Statements of Revenues, Expenses and Changes in Net Position  
For the Years Ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES		
Charges for Services	\$ 1,579,187	\$ 1,549,760
Total Operating Revenues	<u>1,579,187</u>	<u>1,549,760</u>
OPERATING EXPENSES		
Personnel Services	1,189,543	1,001,663
Pension and OPEB On-behalf and Pension and OPEB Expenses	(602,395)	(224,975)
Supplies	87,363	77,629
Other Services and Charges	316,456	485,555
Charges to Other Departments	200,385	333,745
Depreciation	2,706,611	2,760,158
Total Operating Expenses	<u>3,897,963</u>	<u>4,433,775</u>
Operating Loss	(2,318,776)	(2,884,015)
NON-OPERATING REVENUES		
Loss on Disposal of Capital Assets	-	(1,407,265)
Intergovernmental Revenues- Non-capital	117,550	189,925
Intergovernmental Revenue- Pension and OPEB On-behalf	(10,110)	22,883
Investment Loss	(44,151)	(4,881)
Non-Operating Revenues	<u>63,289</u>	<u>(1,199,338)</u>
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	3,880,822	9,862,332
Municipal Service Assessment	(54,021)	(45,431)
Total Contributions and Transfers	<u>3,826,801</u>	<u>9,816,901</u>
Change in Net Position	1,571,314	5,733,548
Net Position, January 1, as restated	85,745,378	80,011,830
Net Position, December 31	<u>\$ 87,316,692</u>	<u>\$ 85,745,378</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Municipal Airport Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2019 and 2018

	2019	2018
<b>CASH FLOWS FOR OPERATING ACTIVITIES</b>		
Receipts from Customers	\$ 1,532,066	\$ 1,611,843
Payments to Employees	(1,169,417)	(1,027,792)
Payments to Vendors	(410,901)	(581,196)
Payments for Interfund Services Used	(200,385)	(333,745)
Net Cash for Operating Activities	(248,637)	(330,890)
<b>CASH FLOWS FOR NON-CAPITAL FINANCING ACTIVITIES</b>		
Intergovernmental Revenues	117,157	195,670
Transfers to Other Funds	(54,021)	(45,431)
Due to Other Funds	(3,890,692)	(1,977,795)
Net Cash for Non-Capital Financing Activities	(3,827,556)	(1,827,556)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition and Construction of Capital Assets	(3,741,443)	(11,914,710)
Capital Contributions	9,171,617	14,078,037
Net Cash from Capital and Related Financing Activities	5,430,174	2,163,327
<b>CASH FLOWS FOR INVESTING ACTIVITIES</b>		
Investment Income Received	(44,151)	(4,881)
Net Cash for Investing Activities	(44,151)	(4,881)
Net Increase in Cash	1,309,830	-
Cash, January 1	200	200
Cash, December 31	\$ 1,310,030	\$ 200
<b>COMPONENTS OF CASH:</b>		
Cash	\$ 200	\$ 200
Cash in General Cash Pool	1,309,830	-
Cash and Cash Equivalents, December 31	\$ 1,310,030	\$ 200
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH FOR OPERATING ACTIVITIES:</b>		
Operating Loss	\$ (2,318,776)	\$ (2,884,015)
Adjustments to Reconcile Operating Loss to Net Cash for Operating Activities:		
Depreciation Expense	2,706,611	2,760,158
Pension and OPEB Relief- Noncash Expenses	(10,110)	22,883
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(3,297)	19,727
Prepaid Items	(11,383)	1,247
Net OPEB Asset	(5,036)	-
Deferred Outflows of Resources Related to Pensions	52,387	(9,802)
Deferred Outflows of Resources Related to OPEB	28,906	(51,698)
Accounts Payable	4,301	(19,259)
Accrued Payroll Liabilities	1,323	(9,054)
Compensated Absences Payable	18,803	(17,075)
Net Pension Liability	(424,238)	(126,828)
Net OPEB Liability	(197,672)	27,531
Security Deposits	(1,300)	(420)
Unearned Revenue	(42,524)	42,776
Deferred Inflows of Resources Related to Pensions	6,206	(76,658)
Deferred Inflows of Resources Related to OPEB	(52,838)	(10,403)
Net Cash for Operating Activities	\$ (248,637)	\$ (330,890)
<b>NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:</b>		
Capital Purchases on Account	\$ 625,706	\$ 481,041
Contributed Capital and Equipment	3,880,822	9,842,167
Total Noncash Investing, Capital, and Financing Activities	\$ 4,506,528	\$ 10,323,208

MUNICIPALITY OF ANCHORAGE, ALASKA  
Municipal Airport Fund  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2019

REVENUES	Estimated	Actual	Variance With Final Budget
Airport Lease Fees	\$ 703,000	\$ 724,978	\$ 21,978
Leases and Rentals	528,000	366,267	(161,733)
Permanent Parking Fees	278,000	268,277	(9,723)
Merrill Field Fuel Fees	68,000	91,971	23,971
Medivac Taxiway Use Fees	52,000	51,888	(112)
Vehicle Parking	49,000	49,483	483
Investment Income	60,000	(44,151)	(104,151)
State Aviation Fuel Fees	18,000	23,369	5,369
Transient Parking Fees	9,000	7,205	(1,795)
Other	13,000	16,301	3,301
Aircraft Impoundments	10,000	1,225	(8,775)
Capital Contributions	-	3,880,822	3,880,822
Intergovernmental Revenue- Non-capital	-	94,181	94,181
Intergovernmental Revenues- Pension and OPEB On-behalf	-	(10,110)	(10,110)
Airport Damage Recovery	-	463	463
Reimbursed Costs	-	1,127	1,127
<b>TOTAL</b>	<b>\$ 1,788,000</b>	<b>\$ 5,523,296</b>	<b>\$ 3,735,296</b>

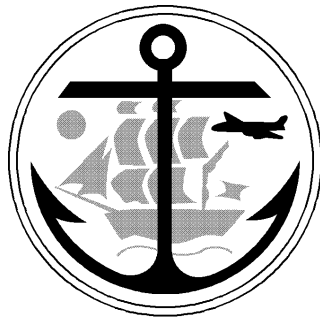
MUNICIPALITY OF ANCHORAGE, ALASKA  
Municipal Airport Fund  
Detail Schedule of Authorized and Actual Expenses  
For the Year Ended December 31, 2019

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 918,713	\$ 1,189,543	\$ (270,830)
Pension and OPEB On-behalf and Pension and OPEB Expense	-	(602,395)	602,395
Supplies	116,000	87,363	28,637
Municipal Service Assessment	54,021	54,021	-
Other Services and Charges	634,166	316,456	317,710
Charges to Other Departments	300,266	200,385	99,881
Depreciation	2,771,000	2,706,611	64,389
<b>TOTAL</b>	<b>\$ 4,794,166</b>	<b>\$ 3,951,984</b>	<b>\$ 842,182</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Municipal Airport Fund  
Detail Schedule of Airport Plant and Depreciation  
December 31, 2019

	Municipal Airport Plant				Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/19	Additions	Retirements	Balance 12/31/19	Balance 1/1/19	Additions	Retirements	Balance 12/31/19	
<b>CAPITAL ASSETS</b>									
Land	\$ 19,080,355	\$ -	\$ -	\$ 19,080,355	\$ -	\$ -	\$ -	\$ -	\$ 19,080,355
Land Improvements	23,754,593	36,069	310,000	23,480,662	5,858,191	781,951	310,000	6,330,142	17,150,520
Infrastructure	46,211,842	11,438,769	-	57,650,611	12,236,176	1,532,764	-	13,768,940	43,881,671
Buildings	7,018,023	-	-	7,018,023	5,115,441	87,603	-	5,203,044	1,814,979
Building Improvements	2,179,443	-	-	2,179,443	591,488	72,649	-	664,137	1,515,306
Vehicles	713,986	-	-	713,986	712,896	-	-	712,896	1,090
Machinery and Equipment	4,136,480	2,351	-	4,138,831	3,455,511	228,563	-	3,684,074	454,757
Computer Software	65,436	-	-	65,436	65,138	298	-	65,436	-
Computer Equipment	30,491	-	-	30,491	19,264	2,784	-	22,048	8,443
Office Furniture and Fixtures	27,388	-	-	27,388	27,388	-	-	27,388	-
<b>Total Capital Assets</b>	<b>103,218,037</b>	<b>11,477,189</b>	<b>310,000</b>	<b>114,385,226</b>	<b>28,081,493</b>	<b>2,706,612</b>	<b>310,000</b>	<b>30,478,105</b>	<b>83,907,121</b>
Construction Work in Progress	9,286,876	3,886,109	11,477,189	1,695,796	-	-	-	-	1,695,796
<b>TOTAL</b>	<b>\$ 112,504,913</b>	<b>\$ 15,363,298</b>	<b>\$ 11,787,189</b>	<b>\$ 116,081,022</b>	<b>\$ 28,081,493</b>	<b>\$ 2,706,612</b>	<b>\$ 310,000</b>	<b>\$ 30,478,105</b>	<b>\$ 85,602,917</b>





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MUNICIPALITY OF ANCHORAGE, ALASKA  
Equipment Maintenance Fund  
Comparative Statements of Net Position  
December 31, 2019 and 2018

	2019	2018
<b>CURRENT ASSETS</b>		
Equity in General Cash Pool	\$ 3,174,945	\$ 2,294,636
Capital Acquisition and Construction Accounts	4,195,193	3,895,738
Automotive Parts and Fuel Inventories, at Cost	256,284	278,077
Total Current Assets	7,626,422	6,468,451
<b>NON-CURRENT ASSETS</b>		
Net OPEB Asset	26,453	-
Capital Assets, at Cost	66,516,510	66,566,474
Less: Accumulated Depreciation	(49,015,639)	(47,353,199)
Net Capital Assets	17,500,871	19,213,275
Capital Acquisitions in Progress	353,982	71,888
Total Non-Current Assets	17,881,306	19,285,163
Total Assets	25,507,728	25,753,614
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Outflows Related to Net Pension Liability	295,247	353,162
Deferred Outflows Related to Net OPEB Asset and Liability	215,777	227,600
Total Deferred Outflows of Resources	511,024	580,762
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	26,018,752	26,334,376
<b>CURRENT LIABILITIES</b>		
Accounts Payable	197,103	476,195
Accrued Payroll Liabilities	123,842	116,724
Capital Acquisition Accounts Payable	18,886	-
Due to Heritage Land Bank Fund	85,000	85,000
Compensated Absences Payable	218,776	209,338
Unearned Revenue	81,825	-
Total Current Liabilities	725,432	887,257
<b>NON-CURRENT LIABILITIES</b>		
Advance from Heritage Land Bank Fund	1,105,000	1,190,000
Compensated Absences Payable	31,790	-
Net Pension Liability	3,380,362	3,472,515
Net OPEB Liability	111,066	711,613
Total Non-Current Liabilities	4,628,218	5,374,128
Total Liabilities	5,353,650	6,261,385
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Inflows Related to Net Pension Liability	173,363	87,153
Deferred Inflows Related to Net OPEB Asset and Liability	138,821	257,781
Total Deferred Inflows of Resources	312,184	344,934
<b>NET POSITION</b>		
Net Investment in Capital Assets	17,854,853	19,285,163
Unrestricted	2,498,065	442,894
Total Net Position	20,352,918	19,728,057
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	\$ 26,018,752	\$ 26,334,376

MUNICIPALITY OF ANCHORAGE, ALASKA  
 Equipment Maintenance Fund  
 Comparative Statements of Revenues, Expenses, and Changes in Net Position  
 For the Years Ended December 31, 2019 and 2018

	2019	2018
<b>OPERATING REVENUES</b>		
Charges for Services - Intragovernmental Billings	\$ 10,676,228	\$ 10,579,827
Total Operating Revenues	10,676,228	10,579,827
<b>OPERATING EXPENSES</b>		
Personnel Services	4,423,209	4,159,095
Pension and OPEB On-behalf and Pension and OPEB Expenses	(735,273)	406,029
Supplies	1,544,658	1,700,304
Other Services and Charges	239,850	355,344
Charges from Other Departments	1,653,995	1,703,505
Depreciation	3,627,660	3,795,343
Total Operating Expenses	10,754,099	12,119,620
Operating Loss	(77,871)	(1,539,793)
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Intergovernmental Revenue- Pension and OPEB On-behalf	(53,108)	74,416
Investment Income	346,400	58,500
Interest Expense	(70,072)	(27,487)
Gain on Disposition of Capital Assets	19,987	21,742
Other Revenue	179,469	177,450
Total Non-operating Revenues (Expenses)	422,676	304,621
<b>CONTRIBUTIONS AND TRANSFERS</b>		
Capital Contributions	128,053	53,995
Transfers from Other Funds	202,003	118,217
Transfers to Other Funds	(50,000)	-
Total Contributions and Transfers	280,056	172,212
Change in Net Position	624,861	(1,062,960)
Net Position, January 1, as restated	19,728,057	20,791,017
Net Position, December 31	\$ 20,352,918	\$ 19,728,057

MUNICIPALITY OF ANCHORAGE, ALASKA  
Equipment Maintenance Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2019 and 2018

	2019	2018
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts for Interfund Services Provided	\$ 10,937,522	\$ 10,757,277
Payments to Employees	(4,374,863)	(4,283,371)
Payments to Vendors	(2,041,807)	(1,962,161)
Payments for Interfund Services Used	(1,653,995)	(1,703,505)
Net Cash from Operating Activities	2,866,857	2,808,240
<b>CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES</b>		
Transfer from Other Funds	-	118,217
Transfer to Other Funds	(50,000)	-
Net Cash from (for) Non-capital Financing Activities	(50,000)	118,217
<b>CASH FLOWS FOR CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition and Construction of Capital Assets	(2,229,182)	(2,306,232)
Interest Expense on Interfund Loan	(70,072)	(27,487)
Principal Payments on Interfund Loan	(85,000)	(85,000)
Transfers from Other Funds	202,003	-
Gain(Loss) on Disposition of Capital Assets	198,758	125,754
Net Cash for Capital and Related Financing Activities	(1,983,493)	(2,292,965)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Income	346,400	58,500
Net Cash from Investing Activities	346,400	58,500
Net Increase in Cash	1,179,764	691,992
Cash, January 1	6,190,374	5,498,382
Cash, December 31	\$ 7,370,138	\$ 6,190,374
<b>COMPONENTS OF CASH</b>		
Cash in General Cash Pool	\$ 3,174,945	\$ 2,294,636
Equity in Bond and Grant Capital Acquisition and Construction Pool	4,195,193	3,895,738
Cash and Cash Equivalents, December 31	\$ 7,370,138	\$ 6,190,374
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH FROM OPERATING ACTIVITIES</b>		
Operating Loss	\$ (77,871)	\$ (1,539,793)
Adjustments to Reconcile Operating Loss to Net Cash from Operating Activities:		
Depreciation	3,627,660	3,795,343
Pension and OPEB Relief- Noncash Expense	(53,108)	74,416
Other Revenues	179,469	177,450
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Inventories	21,793	(25,243)
Net OPEB Asset	(26,453)	-
Deferred Outflows of Resources Related to Pensions	57,915	(168,961)
Deferred Outflows of Resources Related to OPEB	11,823	(178,833)
Accounts Payable	(279,092)	118,730
Accrued Payroll Liabilities	7,118	(83,885)
Compensated Absences Payable	41,228	(40,391)
Unearned Revenue	81,825	-
Net Pension Liability	(92,153)	644,028
Net OPEB Liability	(600,547)	201,493
Deferred Inflows of Resources Related to Pensions	86,210	(184,765)
Deferred Inflows of Resources Related to OPEB	(118,960)	18,651
Net Cash from Operating Activities	\$ 2,866,857	\$ 2,808,240
<b>NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:</b>		
Capital Purchases on Account	\$ 18,886	\$ -
Contributed Capital and Equipment	128,053	53,995
Total Noncash Investing, Capital, and Financing Activities	\$ 146,939	\$ 53,995

MUNICIPALITY OF ANCHORAGE, ALASKA  
Equipment Maintenance Fund  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2019

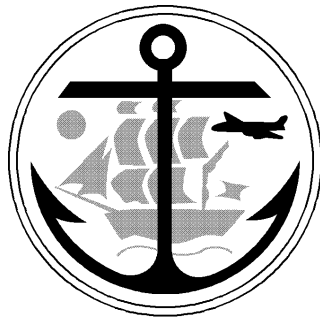
REVENUES	Estimated	Actual	Variance With Final Budget
Intragovernmental Billings	\$ 10,475,363	\$ 10,676,228	\$ 200,865
Intergovernmental Revenue- Pension and OPEB On-behalf	-	(53,108)	(53,108)
Capital Contributions	-	128,053	128,053
Investment Income	60,600	346,400	285,800
Gain on Disposition of Capital Assets	432,247	19,987	(412,260)
Transfers from Other Funds	-	202,003	202,003
Other Revenue	155,000	179,469	24,469
<b>TOTAL</b>	<b>\$ 11,123,210</b>	<b>\$ 11,499,032</b>	<b>\$ 375,822</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Equipment Maintenance Fund  
Detail Schedule of Authorized and Actual Expenses  
For the Year Ended December 31, 2019

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 4,428,849	\$ 4,423,209	\$ 5,640
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	(735,273)	735,273
Supplies	1,668,886	1,544,658	124,228
Other Services and Charges	235,000	239,850	(4,850)
Transfers to Other Funds	80,000	50,000	30,000
Charges from Other Departments	1,840,138	1,653,995	186,143
Interest Expense	-	70,072	(70,072)
Depreciation	6,253,958	3,627,660	2,626,298
<b>TOTAL</b>	<b>\$ 14,506,831</b>	<b>\$ 10,874,171</b>	<b>\$ 3,632,660</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Equipment Maintenance Fund  
Detail Schedule of Equipment Maintenance Capital Assets and Depreciation  
December 31, 2019  
(In Thousands)

	Capital Assets				Accumulated Depreciation				Net Book Value of Capital Assets
	Balance 1/1/18	Additions	Retirements	Balance 12/31/19	Balance 1/1/18	Additions	Retirements	Balance 12/31/19	
CAPITAL ASSETS									
Land	\$ 3,105,964	\$ -	\$ -	\$ 3,105,964	\$ -	\$ -	\$ -	\$ -	\$ 3,105,964
Buildings	3,111,272	-	-	3,111,272	550,499	98,061	-	648,560	2,462,712
Building Improvements	399,670	-	-	399,670	37,747	13,322	-	51,069	348,601
Vehicles	48,296,571	1,186,211	2,109,747	47,373,035	40,047,099	2,397,941	1,952,023	40,493,017	6,880,018
Machinery and Equipment	11,466,952	1,083,765	210,193	12,340,524	6,541,290	1,291,639	189,146	7,643,783	4,696,741
Office Equipment	184,165	-	-	184,165	174,683	2,646	-	177,329	6,836
Total Capital Assets	66,564,594	2,269,976	2,319,940	66,514,630	47,351,318	3,803,609	2,141,169	49,013,758	17,500,872
Capital Acquisitions in Progress	71,888	2,248,067	1,965,973	353,982	-	-	-	-	353,982
TOTAL	\$ 66,636,482	\$ 4,518,043	\$ 4,285,913	\$ 66,868,612	\$ 47,351,318	\$ 3,803,609	\$ 2,141,169	\$ 49,013,758	\$ 17,854,854



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MUNICIPALITY OF ANCHORAGE, ALASKA  
Information Technology Fund  
Comparative Statements of Net Position  
December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<b>CURRENT ASSETS</b>		
Prepaid Items	\$ 1,776,938	\$ 1,744,920
Total Current Assets	<u>1,776,938</u>	<u>1,744,920</u>
<b>NON-CURRENT ASSETS</b>		
Net OPEB Asset	52,017	-
Capital Assets, at Cost	123,018,079	120,663,483
Less: Accumulated Depreciation and Amortization	<u>(54,672,705)</u>	<u>(44,991,221)</u>
Net Capital Assets	68,345,374	75,672,262
Capital Acquisitions in Progress	<u>2,588,813</u>	<u>456,190</u>
Total Non-Current Assets	<u>70,986,204</u>	<u>76,128,452</u>
Total Assets	<u>72,763,142</u>	<u>77,873,372</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Outflows related to Net Pension Liability	580,567	629,062
Deferred Outflows related to Net OPEB Asset and Liability	<u>424,299</u>	<u>405,407</u>
Total Deferred Outflows of Resources	<u>1,004,866</u>	<u>1,034,469</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>73,768,008</u>	<u>78,907,841</u>
<b>CURRENT LIABILITIES</b>		
Accounts Payable	1,517,458	3,029,047
Accrued Payroll Liabilities	269,632	259,342
Capital Acquisition and Construction Accounts and Retainage Payable	477,682	181,584
Compensated Absences Payable	515,855	535,555
Due to Area Wide General Fund	18,474,259	13,678,984
Accrued Interest Payable	329,964	294,239
Long-Term Obligations Maturing Within One Year	<u>10,053,235</u>	<u>10,563,254</u>
Total Current Liabilities	<u>31,638,085</u>	<u>28,542,005</u>
<b>NON-CURRENT LIABILITIES</b>		
Compensated Absences Payable	226,611	19,133
Net Pension Obligation	6,647,062	6,185,339
Net OPEB Liability	218,398	1,267,546
Capital Leases Payable	<u>35,300,582</u>	<u>42,046,327</u>
Total Non-Current Liabilities	<u>42,392,653</u>	<u>49,518,345</u>
Total Liabilities	<u>74,030,738</u>	<u>78,060,350</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Inflows related to Net Pension Liability	340,897	155,240
Deferred Inflows related to Net OPEB Asset and Liability	<u>272,974</u>	<u>459,165</u>
Total Deferred Inflows of Resources	<u>613,871</u>	<u>614,405</u>
<b>NET POSITION</b>		
Net Invested in Capital Assets	25,580,370	23,518,871
Unrestricted	<u>(26,456,971)</u>	<u>(23,285,785)</u>
Total Net Position	<u>(876,601)</u>	<u>233,086</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<u>\$ 73,768,008</u>	<u>\$ 78,907,841</u>



MUNICIPALITY OF ANCHORAGE, ALASKA  
Information Technology Fund  
Comparative Statements of Revenues, Expenses, and Changes in Fund Net Position (Deficit)  
For the Years Ended December 31, 2019 and 2018

	<u>2,019</u>	<u>2018</u>
<b>OPERATING REVENUES</b>		
Charges for Sales and Services - Intergovernmental Billings	\$ 28,580,560	\$ 26,741,584
Total Operating Revenues	<u>28,580,560</u>	<u>26,741,584</u>
<b>OPERATING EXPENSES</b>		
Personnel Services	9,567,328	8,756,113
Pension and OPEB On-behalf and Pension and OPEB Expenses	(714,802)	(2,951,636)
Supplies	56,045	28,470
Other Services and Charges	9,857,447	11,852,606
Charges from Other Departments	620,371	753,103
Depreciation and Amortization:	9,681,484	11,355,324
Total Operating Expenses	<u>29,067,873</u>	<u>29,793,980</u>
Operating Loss	(487,313)	(3,052,396)
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Intergovernmental Revenue- Pension and OPEB On-behalf	(104,429)	132,551
Investment Loss	(978,074)	(511,331)
Prior Period Expense Recovery	92,867	-
Interest on Long-Term Obligations	(1,419,545)	(1,228,889)
Cost of Issuance	(5,750)	(18,387)
Gain (Loss) on Disposition of Capital Assets	20	(907,840)
Total Non-Operating Revenues (Expenses)	<u>(2,414,911)</u>	<u>(2,533,896)</u>
<b>CONTRIBUTIONS AND TRANSFERS</b>		
Transfers to Other Funds	(3,063)	-
Transfers from Other Funds	1,795,600	-
Total Contributions and Transfers	<u>1,792,537</u>	<u>-</u>
Change in Net Position	(1,109,687)	(5,586,292)
Net Position, January 1, as restated	233,086	5,819,378
Net Position (Deficit), December 31	<u>\$ (876,601)</u>	<u>\$ 233,086</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Information Technology Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts for Interfund Services Provided	\$ 28,580,560	\$ 26,741,584
Payments to Employees	(9,369,260)	(8,961,935)
Payments to Vendors	(11,457,099)	(14,468,136)
Payments for Interfund Services Used	(620,371)	(753,103)
Net Cash from Operating Activities	<u>7,133,830</u>	<u>2,558,410</u>
<b>CASH FLOWS FROM (FOR) NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Due to Other Funds	4,795,275	(154,884)
Non-Operating Cash Receipts	92,867	-
Transfers to Other Funds	(3,063)	-
Net Cash from (for) Non-Capital and Related Financing Activities	<u>4,885,079</u>	<u>(154,884)</u>
<b>CASH FLOWS FOR CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Principal Payments on Long-Term Obligations	(10,563,254)	(8,382,286)
Interest Payments on Long-Term Obligations	(1,389,570)	(1,143,814)
Transfers from Other Funds	1,795,600	-
Acquisition and Construction of Capital Assets	(4,368,971)	(4,229,825)
Proceeds from Issuance of Debt	3,307,490	11,863,730
Proceeds from the sale or disposition of capital assets	177,870	-
Net Cash for Capital and Related Financing Activities	<u>(11,040,835)</u>	<u>(1,892,195)</u>
<b>CASH FLOWS FOR INVESTING ACTIVITIES</b>		
Investment Loss	(978,074)	(511,331)
Net Cash for Investing Activities	<u>(978,074)</u>	<u>(511,331)</u>
Net Increase (Decrease) in Cash	-	-
Cash, January 1	-	-
Cash, December 31	<u>\$ -</u>	<u>\$ -</u>
<b>COMPONENTS OF CASH</b>		
Cash in General Cash Pool	\$ -	\$ -
Equity in Bond and Grant Capital Acquisition and Construction Pool	-	-
Cash and Cash Equivalents, December 31	<u>\$ -</u>	<u>\$ -</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Information Technology Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2019 and 2018

	2019	2018
RECONCILIATION OF OPERATING INCOME TO CASH FROM OPERATING ACTIVITIES		
Operating Loss	\$ (487,313)	\$ (3,052,396)
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation and Amortization	9,681,484	11,355,324
Pension and OPEB Relief- Noncash Expenses	(104,429)	132,551
Changes in Assets, Deferred Outflows and Inflows, and Liabilities Which Increase (Decrease) Cash:		
Net OPEB Asset	(52,017)	-
Prepaid Items and Deposits	(32,018)	(966,604)
Deferred Outflows of Resources Related to Pensions	48,495	771,745
Deferred Outflows of Resources Related to OPEB	(18,892)	(320,904)
Accounts Payable	(1,511,589)	(1,620,456)
Accrued Payroll Liabilities	10,290	(171,322)
Compensated Absences Payable	187,778	(34,500)
Net Pension Liability	461,723	(3,593,132)
Net OPEB Liability	(1,049,148)	383,610
Deferred Inflows of Resources Related to Pensions	185,657	(370,306)
Deferred Inflows of Resources Related to OPEB	(186,191)	44,800
Total Cash from Operating Activities	\$ 7,133,830	\$ 2,558,410
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	\$ 477,682	\$ 181,584
Total Non-Cash Investing, Capital, and Financing Activities	\$ 477,682	\$ 181,584

MUNICIPALITY OF ANCHORAGE, ALASKA  
Information Technology Fund  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2019

	<u>Estimated</u>	<u>Actual</u>	<u>Final Budget</u>
REVENUES			
Charges for Services- Intergovernmental Billings	\$ 29,353,116	\$ 28,580,560	\$ (772,556)
Investment Loss - Short-Term Investments	500,000	(978,074)	(1,478,074)
Intergovernmental Revenue - PERS On-behalf and Pension	-	(104,429)	(104,429)
Other Revenue	-	92,867	92,867
Other Property Sales	-	20	20
Transfers from Other Funds	1,795,600	1,795,600	-
TOTAL	<u>\$ 31,648,716</u>	<u>\$ 29,386,544</u>	<u>\$ (2,262,172)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Information Technology Fund  
Detail Schedule of Authorized and Actual Expenses  
For the Year Ended December 31, 2019

	<u>Authorizations</u>	<u>Actual</u>	<u>Final Budget</u>
Personnel Services	\$ 10,123,716	\$ 9,567,328	\$ (556,388)
PERS On-behalf and Pension Expenses	-	(714,802)	(714,802)
Supplies	34,473	56,045	21,572
Other Services and Charges	10,308,293	9,857,447	(450,846)
Charges from Other Departments	639,367	620,371	(18,996)
Depreciation and Amortization	9,935,561	9,681,484	(254,077)
Interest on Long-Term Obligations	1,426,831	1,419,545	(7,286)
Cost of Issuance	3,687	5,750	2,063
Transfers to Other Funds	3,064	3,063	(1)
TOTAL	<u>\$ 32,474,992</u>	<u>\$ 30,496,231</u>	<u>\$ (1,978,761)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Information Technology Fund  
Detail Schedule of Property and Equipment, Depreciation and Amortization  
For the Year Ended December 31, 2019  
(in Thousands)

	Property and Equipment				Accumulated Depreciation and Amortization				Net Book Value of Assets Property & Equipment
	Balance 1/1/19	Additions	Retirements	Balance 12/31/19	Balance 1/1/19	Additions	Retirements	Balance 12/31/19	
<b>CAPITAL ASSETS</b>									
Computer Equipment	\$ 39,935,932	\$ 407,719	\$ -	\$ 40,343,651	\$ 34,941,277	\$ 1,662,984	\$ -	\$ 36,604,261	\$ 3,739,390
Machinery and Equipment	84,600	14,726	-	99,326	78,731	3,706	-	82,437	16,889
Office Furniture & Fixtures	43,119	-	-	43,119	43,119	-	-	43,119	-
Building Improvement	77,591	-	-	77,591	15,734	2,586	-	18,320	59,271
Intangible Assets	80,522,241	-	177,851	80,344,390	9,912,360	8,050,742	-	17,963,102	62,381,288
Total Capital Assets	120,663,483	422,445	177,851	120,908,077	44,991,221	9,720,018	-	54,711,239	66,196,838
Capital Acquisitions in Progress	456,190	4,650,343	2,517,720	2,588,813	-	-	-	-	2,588,813
<b>TOTAL</b>	<b>\$ 121,119,673</b>	<b>\$ 5,072,788</b>	<b>\$ 2,695,571</b>	<b>\$ 123,496,890</b>	<b>\$ 44,991,221</b>	<b>\$ 9,720,018</b>	<b>\$ -</b>	<b>\$ 54,711,239</b>	<b>\$ 68,785,651</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 General Liability and Workers' Compensation Fund  
 Comparative Statements of Net Deficit  
 For the Years Ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<b>CURRENT ASSETS</b>		
Equity in General Cash Pool	\$ 12,369,293	\$ 10,240,666
Accounts Receivable, Net	15,850	16,303
Prepaid Items	603,137	310,057
Total Current Assets	<u>12,988,280</u>	<u>10,567,026</u>
<b>NON-CURRENT ASSETS</b>		
Advances to Other Funds	5,923,597	5,896,533
Net OPEB Asset	876	-
Total Non-Current Assets	<u>5,924,473</u>	<u>5,896,533</u>
Total Assets	<u>18,912,753</u>	<u>16,463,559</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Outflows Related to Net Pension Liability	9,772	25,187
Deferred Outflows Related to Net OPEB Asset and Liability	7,142	16,232
Total Deferred Outflows of Resources	<u>16,914</u>	<u>41,419</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>18,929,667</u>	<u>16,504,978</u>
<b>CURRENT LIABILITIES</b>		
Accounts Payable	2,371	105,174
Accrued Payroll Liabilities	8,780	20,367
Compensated Absences Payable	25,563	22,582
Claims Payable	15,428,701	12,028,706
Claims Incurred but Not Reported	2,761,019	2,413,522
Total Current Liabilities	<u>18,226,434</u>	<u>14,590,351</u>
<b>NON-CURRENT LIABILITIES</b>		
Compensated Absences Payable	2,664	18,011
Claims Incurred but Not Reported	6,148,709	4,759,566
Net Pension Liability	111,879	247,653
Net OPEB Liability	3,676	50,751
Total Non-Current Liabilities	<u>6,266,928</u>	<u>5,075,981</u>
Total Liabilities	<u>24,493,362</u>	<u>19,666,332</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Inflows Related to Net Pension Liability	5,738	6,216
Deferred Inflows Related to OPEB Asset and Liability	4,595	18,384
Total Deferred Inflows of Resources	<u>10,333</u>	<u>24,600</u>
<b>NET DEFICIT</b>		
Unrestricted	<u>(5,574,028)</u>	<u>(3,185,954)</u>
Total Net Deficit	<u>(5,574,028)</u>	<u>(3,185,954)</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET DEFICIT</b>	<u>\$ 18,929,667</u>	<u>\$ 16,504,978</u>

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, 2019 and 2018

	2019	2018
OPERATING REVENUES		
Premium Revenue	\$ 10,807,276	\$ 10,852,498
Other Revenue	7,378	1,146
Total Operating Revenues	10,814,654	10,853,644
OPERATING EXPENSES		
Personnel Services	355,949	424,591
Pension and OPEB On-behalf and Pension and OPEB Expenses	(175,245)	142,686
Supplies	6,275	1,178
Services and Charges:		
Insurance Premiums	1,432,475	1,738,214
Claims and Processing Fees Net of Change in Estimated but Not Reported		
Claims of \$1,736,640 increase in 2019 and decrease of \$717,260 in 2018	11,807,745	6,191,662
Professional Services	19,979	26,728
Other	201,521	640
Total Services and Charges	13,461,720	7,957,244
Charges from Other Departments	1,207,029	1,156,804
Total Operating Expenses	14,855,728	9,682,503
 Operating Income (Loss)	 (4,041,074)	 1,171,141
NON-OPERATING REVENUES		
Intergovernmental Revenue- Pension and OPEB On-behalf	(1,758)	5,308
Investment Income	702,540	247,038
Total Non-Operating Revenues	700,782	252,346
TRANSFERS		
Transfers from Other Funds	952,218	-
Total Transfers	952,218	-
 Change in Net Deficit	 (2,388,074)	 1,423,487
Net Deficit, January 1, as restated	(3,185,954)	(4,609,441)
Deficit, December 31	\$ (5,574,028)	\$ (3,185,954)

MUNICIPALITY OF ANCHORAGE, ALASKA  
 General Liability and Workers' Compensation Fund  
 Comparative Statements of Cash Flows  
 For the Years Ended December 31, 2019 and 2018

	2019	2018
<b>CASH FLOWS FROM (FOR) OPERATING ACTIVITIES</b>		
Receipts for Interfund Services Provided	\$ 10,815,107	\$ 10,853,766
Payments to Employees	(379,902)	(432,590)
Payments to Vendors	(8,727,243)	(11,508,574)
Payments for Intefund Services Used	(1,207,029)	(1,156,804)
Net Cash from (for) Operating Activities	500,933	(2,244,202)
<b>CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES</b>		
Advances to Other Funds	(27,064)	(5,670,164)
Transfers from Other Funds	952,218	-
Net Cash from (for) Non-Capital Financing Activities	925,154	(5,670,164)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Income	702,540	247,038
Net Cash from Investing Activities	702,540	247,038
Net Increase (Decrease) in Cash	2,128,627	(7,667,328)
Cash, January 1	10,240,666	17,907,994
Cash, December 31	\$ 12,369,293	\$ 10,240,666
<b>COMPONENTS OF CASH</b>		
Cash in General Cash Pool	\$ 12,369,293	\$ 10,240,666
Cash and Cash Equivalents, December 31	\$ 12,369,293	\$ 10,240,666
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM (FOR) OPERATING ACTIVITIES</b>		
Operating Income (Loss)	\$ (4,041,074)	\$ 1,171,141
Adjustments to Reconcile Operating Income (Loss) to Net Cash from (for) Operating Activities:		
Pension and OPEB Relief- Noncash Expense	(1,758)	5,308
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	453	122
Net OPEB Asset	(876)	-
Prepaid Items	(293,080)	150,984
Deferred Outflows of Resources Related to Pensions	15,415	(19,156)
Deferred Outflows of Resources Related to OPEB	9,090	8,346
Accounts Payable	(102,803)	(277,734)
Payroll Liabilities Payable	(11,587)	(1,647)
Compensated Absences Payable	(12,366)	(6,352)
Claims Payable	3,399,995	(2,706,142)
Claims Incurred but Not Reported	1,736,640	(717,260)
Net Pension Liability	(135,774)	138,130
Net OPEB Liability	(47,075)	(14,185)
Deferred Inflows of Resources Related to Pensions	(478)	(5,095)
Deferred Inflows of Resources Related to OPEB	(13,789)	29,338
Net Cash from (for) Operating Activities	\$ 500,933	\$ (2,244,202)



MUNICIPALITY OF ANCHORAGE, ALASKA  
General Liability and Workers' Compensation Fund  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2019

	Estimated	Actual	Variance With Final Budget
REVENUES			
Intragovernmental Billings	\$ 16,387,605	\$ 10,807,276	\$ (5,580,329)
Intergovernmental Revenue- Pension and OPEB On-behalf	-	(1,758)	(1,758)
Investment Income	240,000	702,540	462,540
Other Revenue	-	7,378	7,378
Transfers from Other Funds	969,718	952,218	(17,500)
TOTAL	<u>\$ 17,597,323</u>	<u>\$ 12,467,654</u>	<u>\$ (5,129,669)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
General Liability and Workers' Compensation Fund  
Detail Schedule of Authorized and Actual Expenses  
For the Year Ended December 31, 2019

	Authorizations	Actual	Variance With Final Budget
EXPENSES			
Personnel Services	\$ 535,565	\$ 355,949	\$ 179,616
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	(175,245)	175,245
Supplies	4,500	6,275	(1,775)
Insurance Premiums	2,135,000	1,432,475	702,525
Claims and Processing Fees	10,624,451	11,807,745	(1,183,294)
Professional Services	110,000	19,979	90,021
Other Services and Charges	186,000	201,521	(15,521)
Charges from Other Departments	1,189,842	1,207,029	(17,187)
TOTAL	<u>\$ 14,785,358</u>	<u>\$ 14,855,728</u>	<u>\$ (70,370)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 Medical and Dental Self Insurance Fund  
 Comparative Statements of Net Position  
 December 31, 2019 and 2018

	2019	2018
<b>CURRENT ASSETS</b>		
Equity in General Cash Pool	\$ 22,573,192	\$ 14,967,600
Total Current Assets	<u>22,573,192</u>	<u>14,967,600</u>
<b>NON-CURRENT ASSETS</b>		
Advances to Other Funds	152,646	245,528
<b>TOTAL ASSETS</b>	<u><u>22,725,838</u></u>	<u><u>15,213,128</u></u>
<b>CURRENT LIABILITIES</b>		
Accounts Payable	294,062	306,592
Compensated Absences Payable	19,993	10,972
Claims Payable	793,585	602,139
Claims Incurred but Not Reported	4,010,041	3,034,049
Total Current Liabilities	<u>5,117,681</u>	<u>3,953,752</u>
<b>NON-CURRENT LIABILITIES</b>		
Compensated Absences Payable	6,274	-
Total Non-Current Liabilities	<u>6,274</u>	<u>-</u>
Total Liabilities	<u>5,123,955</u>	<u>3,953,752</u>
<b>NET POSITION</b>		
Unrestricted	17,601,883	11,259,376
Total Net Position	<u>17,601,883</u>	<u>11,259,376</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u><u>\$ 22,725,838</u></u>	<u><u>\$ 15,213,128</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, 2019 and 2018

	2019	2018
<b>OPERATING REVENUES</b>		
Premium Revenue	\$ 53,873,962	\$ 52,104,422
Miscellaneous	114,028	8,410
Total Operating Revenues	<u>53,987,990</u>	<u>52,112,832</u>
<b>OPERATING EXPENSES</b>		
Personnel Services	344,726	329,955
Medical and Dental Claims Net of Change in Estimated but Not Reported	46,183,981	44,110,610
Professional Services	832,947	977,572
Other Services and Charges	1,371,933	1,445,799
Charges from Other Departments	39,243	33,080
Total Operating Expenses	<u>48,772,830</u>	<u>46,897,016</u>
Operating Income	5,215,160	5,215,816
<b>NON-OPERATING REVENUES</b>		
Investment Income	1,127,347	165,014
Total Non-Operating Revenues	<u>1,127,347</u>	<u>165,014</u>
<b>TRANSFERS</b>		
Transfers to Other Funds	-	(1,000,000)
Change in Net Position	6,342,507	4,380,830
Net Position, January 1	11,259,376	6,878,546
Net Position, December 31	<u><u>\$ 17,601,883</u></u>	<u><u>\$ 11,259,376</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 Medical and Dental Self Insurance Fund  
 Comparative Statements of Cash Flows  
 For the Years Ended December 31, 2019 and 2018

	2019	2018
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts for Interfund Services Provided	\$ 53,987,990	\$ 52,112,832
Payments to Employees	(329,431)	(332,061)
Payments to Vendors	(47,233,953)	(48,774,225)
Payments for Interfund Services Used	(39,243)	(33,080)
Net Cash from Operating Activities	6,385,363	2,973,466
<b>CASH FLOWS FROM (FOR) NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Advance to Other Funds	92,882	(245,528)
Transfers to Other Funds	-	(1,000,000)
Net Cash from (for) Non-Capital and Related Financing Activities	92,882	(1,245,528)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Income	1,127,347	165,014
Net Cash from Investing Activities	1,127,347	165,014
Net Increase in Cash	7,605,592	1,892,952
Cash, January 1	14,967,600	13,074,648
Cash, December 31	\$ 22,573,192	\$ 14,967,600
<b>COMPONENTS OF CASH</b>		
Cash in General Cash Pool	\$ 22,573,192	\$ 14,967,600
Cash and Cash Equivalents, December 31	\$ 22,573,192	\$ 14,967,600
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES</b>		
Operating Income	\$ 5,215,160	\$ 5,215,816
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Payable	(12,530)	286,304
Accrued Payroll Liabilities	-	(682)
Compensated Absences Payable	15,295	(1,424)
Claims Payable	191,446	(1,442,322)
Claims Incurred but not Reported	975,992	(1,084,226)
Net Cash from Operating Activities	\$ 6,385,363	\$ 2,973,466

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 <sup>(3)</sup>	Excise on Fuel Products <sup>(4)</sup>	E911 Surcharge <sup>(2)</sup>	Penalties and Interest	Other <sup>(1)</sup>	Total
2010	\$ 474,341,058	\$ 4,881,941	\$19,530,750	\$ 17,321,934	\$ -	\$ -	\$ -	\$ 4,456,600	\$ 4,899,410	\$ 525,431,693
2011	478,881,526	4,823,011	20,967,057	19,672,105	-	-	-	2,821,579	5,288,920	532,454,198
2012	486,360,103	11,303,053	22,700,161	22,219,610	-	-	-	4,218,037	5,025,514	551,826,478
2013	490,350,459	11,448,632	22,949,191	22,789,454	-	-	-	2,905,395	5,477,236	555,920,367
2014	494,994,945	11,818,369	24,936,211	21,926,133	-	-	6,766,679	2,808,100	5,840,906	569,091,343
2015	507,254,110	11,712,417	25,986,940	24,081,507	-	-	6,378,754	2,764,394	6,004,335	584,182,457
2016	524,228,262	11,485,431	24,836,967	22,270,476	19,884	-	6,558,506	2,632,050	6,251,669	598,283,245
2017	556,157,353	11,082,632	25,597,388	20,376,831	1,262,866	-	7,930,788	2,586,660	6,461,801	631,456,319
2018	547,284,984	10,255,498	27,618,716	19,995,191	3,057,876	11,672,010	7,906,670	2,955,878	6,986,441	637,733,264
2019	555,793,768	10,825,678	30,820,525	19,849,332	4,041,331	13,435,158	7,591,488	2,823,449	7,345,110	652,525,839

## Notes:

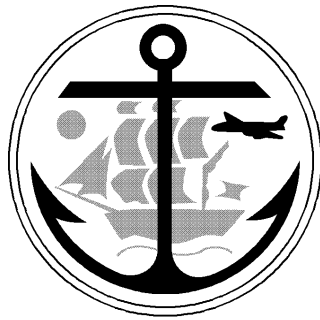
<sup>(1)</sup> Other includes Motor Vehicle Rental Tax, Foreclosed Property, Tax Cost Recoveries and Aircraft Tax.

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

<sup>(3)</sup> Excise on Marijuana Revenue created in 2016.

<sup>(4)</sup> Excise on Fuel Products Revenue created in 2018.

Source: Municipality of Anchorage, Finance Department.



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MUNICIPALITY OF ANCHORAGE, ALASKA  
Summary of Debt Service Requirements to Maturity  
December 31, 2019

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
2020	\$ 3,418,980	\$ 7,591,246	\$ 44,112,101	\$ 6,794,406	\$ 6,630,650
2021	3,054,117	6,545,461	41,758,959	6,863,101	6,707,200
2022	3,060,986	6,560,546	41,792,287	6,861,115	6,790,700
2023	3,047,899	6,410,534	41,443,067	6,861,719	6,878,200
2024	2,247,024	5,496,662	35,703,882	6,858,867	6,953,950
2025	2,114,226	5,300,861	32,500,088	6,861,831	7,032,950
2026	1,780,486	4,854,390	26,064,287	6,857,605	7,119,450
2027	1,780,646	4,855,657	26,067,010	6,646,506	7,287,450
2028	1,450,246	4,000,120	21,965,710	6,525,236	7,282,200
2029	1,168,037	3,552,191	18,840,664	5,423,089	7,286,450
2030	1,168,773	3,552,785	18,845,154	5,420,947	7,279,200
2031	809,381	3,164,826	16,060,365	5,418,071	7,280,450
2032	691,313	3,137,911	14,154,963	5,416,272	7,284,200
2033	754,698	2,882,905	12,418,535	-	7,284,700
2034	610,842	2,917,082	12,522,651	-	7,283,050
2035	507,218	2,752,162	9,636,494	-	6,984,200
2036	440,781	1,988,241	6,688,327	-	6,985,400
2037	440,690	1,740,605	4,965,831	-	6,987,000
2038	440,669	1,740,976	4,966,730	-	6,983,600
2039	73,169	631,124	1,680,957	-	-
2040	-	-	-	-	-
2041	-	-	-	-	-
2042	-	-	-	-	-
2043	-	-	-	-	-
2044	-	-	-	-	-
2045	-	-	-	-	-
2046	-	-	-	-	-
2047	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 29,060,181</b>	<b>\$ 79,676,286</b>	<b>\$ 432,188,062</b>	<b>\$ 82,808,761</b>	<b>\$ 134,321,000</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Summary of Debt Service Requirements to Maturity  
December 31, 2019

Year	Internal Service Funds Notes & Contracts	Enterprise Funds Bonds, Loans Contracts	Total Primary Government	Anchorage School District Bonds	Total Reporting Entity
2020	\$ 11,314,042	\$ 57,594,349	\$ 137,455,774	\$ 75,118,442	\$ 212,574,216
2021	10,343,050	100,630,009	175,901,897	75,057,694	250,959,591
2022	9,697,012	58,361,094	133,123,739	60,865,389	193,989,128
2023	8,681,545	57,898,265	131,221,229	60,291,846	191,513,075
2024	6,138,863	56,977,665	120,376,913	49,621,761	169,998,674
2025	2,477,072	72,986,653	129,273,681	40,107,847	169,381,528
2026	375,536	55,900,205	102,951,958	30,067,271	133,019,229
2027	-	55,278,973	101,916,241	30,040,485	131,956,726
2028	-	52,664,689	93,888,200	26,606,774	120,494,974
2029	-	49,898,809	86,169,241	21,572,562	107,741,803
2030	-	47,843,664	84,110,522	19,665,390	103,775,912
2031	-	45,289,384	78,022,476	18,239,963	96,262,439
2032	-	44,600,130	75,284,789	18,238,750	93,523,539
2033	-	43,904,851	67,245,689	18,235,050	85,480,739
2034	-	43,423,502	66,757,127	17,235,580	83,992,707
2035	-	42,285,475	62,165,549	14,252,550	76,418,099
2036	-	41,913,739	58,016,488	9,590,375	67,606,863
2037	-	40,748,925	54,883,051	4,222,250	59,105,301
2038	-	27,671,688	41,803,663	2,696,400	44,500,063
2039	-	26,828,279	29,213,529	2,692,800	31,906,329
2040	-	15,511,855	15,511,855	-	15,511,855
2041	-	13,536,500	13,536,500	-	13,536,500
2042	-	13,533,750	13,533,750	-	13,533,750
2043	-	13,530,875	13,530,875	-	13,530,875
2044	-	13,532,725	13,532,725	-	13,532,725
2045	-	1,943,375	1,943,375	-	1,943,375
2046	-	1,950,250	1,950,250	-	1,950,250
2047	-	1,947,500	1,947,500	-	1,947,500
<b>TOTAL</b>	<b>\$ 49,027,120</b>	<b>\$ 1,098,187,177</b>	<b>\$ 1,905,268,587</b>	<b>\$ 594,419,179</b>	<b>\$ 2,499,687,766</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 Areawide General Obligation Bonds  
 Debt Service Requirements to Maturity  
 December 31, 2019

Year	Principal	Interest	Total
2020	\$ 2,085,127	\$ 1,333,853	\$ 3,418,980
2021	2,119,564	934,553	3,054,117
2022	2,227,194	833,792	3,060,986
2023	2,342,107	705,792	3,047,899
2024	1,694,142	552,881	2,247,024
2025	1,589,044	525,183	2,114,226
2026	1,333,652	446,835	1,780,486
2027	1,399,888	380,758	1,780,646
2028	1,162,214	288,032	1,450,246
2029	908,533	259,504	1,168,037
2030	953,981	214,793	1,168,773
2031	633,022	176,359	809,381
2032	542,676	148,637	691,313
2033	488,631	266,067	754,698
2034	510,714	100,127	610,842
2035	430,799	76,420	507,218
2036	384,014	56,766	440,781
2037	401,834	38,856	440,690
2038	420,579	20,089	440,669
2039	72,088	1,081	73,169
<b>TOTAL</b>	<b>\$ 21,699,803</b>	<b>\$ 7,360,378</b>	<b>\$ 29,060,181</b>



MUNICIPALITY OF ANCHORAGE, ALASKA  
 Fire, Police, Economic and Community Development General Obligation Bonds  
 Debt Service Requirements to Maturity  
 December 31, 2019

Year	Fire		Police		Economic and Community Development		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2020	\$ 2,164,484	\$ 928,956	\$ 370,549	\$ 467,919	\$ 1,811,141	\$ 1,848,198	\$ 7,591,246
2021	2,000,265	958,477	457,031	416,215	1,631,369	1,082,104	6,545,461
2022	2,100,843	867,699	477,443	397,405	1,706,284	1,010,871	6,560,546
2023	2,207,406	730,060	499,704	342,150	1,789,211	842,004	6,410,534
2024	1,641,467	626,849	523,714	349,239	1,540,724	814,669	5,496,662
2025	1,570,593	573,473	495,094	324,746	1,566,437	770,517	5,300,861
2026	1,379,868	496,567	423,977	301,059	1,557,627	695,292	4,854,390
2027	1,449,530	427,483	445,294	279,887	1,636,517	616,946	4,855,657
2028	1,152,072	312,659	461,457	215,032	1,443,025	415,875	4,000,120
2029	833,589	302,971	473,379	240,753	1,232,247	469,252	3,552,191
2030	875,819	261,026	496,745	217,917	1,292,718	408,559	3,552,785
2031	727,093	221,771	520,529	193,285	1,150,865	351,283	3,164,826
2032	752,357	186,659	527,651	168,719	1,206,137	296,388	3,137,911
2033	629,436	143,599	552,058	136,207	1,199,267	222,337	2,882,905
2034	657,606	122,506	576,455	119,697	1,252,376	188,441	2,917,082
2035	686,058	94,259	602,091	94,220	1,140,146	135,387	2,752,162
2036	450,548	64,750	503,041	68,213	810,666	91,023	1,988,241
2037	470,652	44,540	479,105	45,384	643,954	56,970	1,740,605
2038	491,837	23,393	500,705	23,819	669,782	31,441	1,740,976
2039	129,567	1,944	129,885	1,948	362,345	5,435	631,124
TOTAL	<u>\$ 22,371,090</u>	<u>\$ 7,389,641</u>	<u>\$ 9,515,910</u>	<u>\$ 4,403,816</u>	<u>\$ 25,642,838</u>	<u>\$ 10,352,991</u>	<u>\$ 79,676,286</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Roads and Drainage General Obligation Bonds  
Debt Service Requirements to Maturity  
December 31, 2019

Year	Principal	Interest	Total
2020	\$ 28,913,700	\$ 15,198,401	\$ 44,112,101
2021	27,976,771	13,782,188	41,758,959
2022	29,293,235	12,499,052	41,792,287
2023	30,741,573	10,701,494	41,443,067
2024	26,509,952	9,193,930	35,703,882
2025	24,148,831	8,351,257	32,500,088
2026	18,879,876	7,184,410	26,064,287
2027	19,813,771	6,253,238	26,067,010
2028	17,231,232	4,734,478	21,965,710
2029	14,342,252	4,498,413	18,840,664
2030	15,035,738	3,809,416	18,845,154
2031	12,903,491	3,156,874	16,060,365
2032	11,576,179	2,578,784	14,154,963
2033	10,500,607	1,917,928	12,418,535
2034	10,987,849	1,534,802	12,522,651
2035	8,595,906	1,040,588	9,636,494
2036	5,996,731	691,596	6,688,327
2037	4,544,454	421,376	4,965,831
2038	4,742,097	224,633	4,966,730
2039	1,656,115	24,842	1,680,957
<b>TOTAL</b>	<b>\$ 324,390,359</b>	<b>\$ 107,797,702</b>	<b>\$ 432,188,062</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
The Alaska Center for Performing Art Roof Revenue Bond  
Debt Service Requirements to Maturity  
December 31, 2019

Year	Principal	Interest	Total
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>\$ 3,100,000</u>	<u>\$ 1,378,750</u>	<u>\$ 4,478,750</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Internal Service Fund  
Information Technology Master Lease Agreement  
Debt Service Requirements to Maturity  
December 31, 2019

Year	Principal	Interest	Total
2020	\$ 10,053,235	\$ 1,260,807	\$ 11,314,042
2021	9,354,736	988,314	10,343,050
2022	8,984,206	712,806	9,697,012
2023	8,239,096	442,449	8,681,545
2024	5,930,977	207,886	6,138,863
2025	2,419,685	57,387	2,477,072
2026	371,882	3,654	375,536
<b>TOTAL</b>	<b>\$ 45,353,817</b>	<b>\$ 3,673,303</b>	<b>\$ 49,027,120</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
General Fund  
Library Master Lease Agreement  
Debt Service Requirements to Maturity  
December 31, 2019

Year	Principal	Interest	Total
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
<b>TOTAL</b>	<b>\$ 339,520</b>	<b>\$ 43,336</b>	<b>\$ 382,856</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
General Fund  
CAMA Tax System Master Lease Agreement  
Debt Service Requirements to Maturity  
December 31, 2019

Year	Principal	Interest	Total
2020	\$ 172,562	\$ 41,156	\$ 213,718
2021	240,334	44,624	284,958
2022	247,404	37,553	284,957
2023	254,683	30,275	284,958
2024	262,175	22,782	284,957
2025	269,888	15,069	284,957
2026	277,828	7,129	284,957
2027	70,726	515	71,241
<b>TOTAL</b>	<b>\$ 1,795,600</b>	<b>\$ 199,103</b>	<b>\$ 1,994,703</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Summary of Enterprise Funds  
Debt Service Requirements to Maturity  
December 31, 2019

Year	Electric Utility Bonds	Water Utility Bonds & Contracts	Wastewater Utility Bonds & Contracts	Solid Waste Bonds & Contracts	Total
2020	\$ 24,678,147	\$ 17,170,149	\$ 13,622,771	\$ 2,123,282	\$ 57,594,349
2021	24,678,347	39,217,436	35,081,276	1,652,950	100,630,009
2022	24,677,897	17,414,812	14,631,013	1,637,372	58,361,094
2023	24,679,897	17,188,001	14,408,574	1,621,793	57,898,265
2024	24,677,772	16,417,259	14,276,420	1,606,214	56,977,665
2025	24,641,283	16,304,450	14,143,799	17,897,121	72,986,653
2026	24,576,923	16,210,861	14,004,795	1,107,626	55,900,205
2027	24,512,909	16,096,302	13,855,308	814,454	55,278,973
2028	24,378,923	15,505,266	12,238,796	541,704	52,664,689
2029	24,246,156	14,510,614	10,607,830	534,209	49,898,809
2030	24,102,973	13,208,825	10,005,154	526,712	47,843,664
2031	23,954,027	11,671,168	9,318,474	345,715	45,289,384
2032	23,795,579	11,397,890	9,065,838	340,823	44,600,130
2033	23,631,223	11,129,308	8,808,390	335,930	43,904,851
2034	23,459,226	10,979,881	8,653,355	331,040	43,423,502
2035	23,277,854	10,935,818	8,071,803	-	42,285,475
2036	23,095,452	10,797,755	8,020,532	-	41,913,739
2037	22,899,706	10,311,786	7,537,433	-	40,748,925
2038	22,693,885	2,296,472	2,681,331	-	27,671,688
2039	22,486,003	1,906,473	2,435,803	-	26,828,279
2040	11,583,500	1,797,467	2,130,888	-	15,511,855
2041	11,586,500	1,030,125	919,875	-	13,536,500
2042	11,586,000	1,027,000	920,750	-	13,533,750
2043	11,584,000	1,027,000	919,875	-	13,530,875
2044	11,585,600	1,029,875	917,250	-	13,532,725
2045	-	1,025,625	917,750	-	1,943,375
2046	-	1,029,125	921,125	-	1,950,250
2047	-	1,030,125	917,375	-	1,947,500
<b>TOTAL</b>	<b>\$ 537,069,781</b>	<b>\$ 289,666,868</b>	<b>\$ 240,033,583</b>	<b>\$ 31,416,945</b>	<b>\$ 1,098,187,177</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Electric Utility  
Debt Service Requirements to Maturity  
December 31, 2019

Year	Revenue Bonds		Total
	Principal	Interest	
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
<b>TOTAL</b>	<b>\$ 307,775,000</b>	<b>\$ 229,294,781</b>	<b>\$ 537,069,781</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Water Utility  
Debt Service Requirements to Maturity  
December 31, 2019

Year	Revenue Bonds		Long-term Contracts		Total
	Principal	Interest	Principal	Interest	
2020	\$ 4,135,000	\$ 4,704,472	\$ 6,666,997	\$ 1,663,680	\$ 17,170,149
2021	4,240,000	4,599,015	28,302,252	2,076,169	39,217,436
2022	4,350,000	4,473,699	7,278,050	1,313,063	17,414,812
2023	4,455,000	4,339,874	7,282,043	1,111,084	17,188,001
2024	4,085,000	4,180,730	7,149,675	1,001,854	16,417,259
2025	4,260,000	3,996,052	7,153,789	894,609	16,304,450
2026	4,705,000	3,795,875	6,922,684	787,302	16,210,861
2027	4,910,000	3,579,447	6,923,393	683,462	16,096,302
2028	4,845,000	3,345,375	6,735,280	579,611	15,505,266
2029	5,085,000	3,097,125	5,849,908	478,581	14,510,614
2030	5,350,000	2,836,250	4,631,742	390,833	13,208,825
2031	5,625,000	2,561,875	3,162,936	321,357	11,671,168
2032	5,910,000	2,273,500	2,940,477	273,913	11,397,890
2033	6,215,000	1,970,375	2,714,127	229,806	11,129,308
2034	6,535,000	1,651,625	2,604,162	189,094	10,979,881
2035	6,865,000	1,316,625	2,604,162	150,031	10,935,818
2036	7,220,000	964,500	2,502,286	110,969	10,797,755
2037	7,590,000	594,250	2,054,102	73,434	10,311,786
2038	640,000	388,500	1,225,349	42,623	2,296,472
2039	670,000	355,750	856,480	24,243	1,906,473
2040	705,000	321,375	759,697	11,395	1,797,467
2041	745,000	285,125	-	-	1,030,125
2042	780,000	247,000	-	-	1,027,000
2043	820,000	207,000	-	-	1,027,000
2044	865,000	164,875	-	-	1,029,875
2045	905,000	120,625	-	-	1,025,625
4046	955,000	74,125	-	-	1,029,125
2047	1,005,000	25,125	-	-	1,030,125
<b>TOTAL</b>	<b>\$ 104,470,000</b>	<b>\$ 56,470,164</b>	<b>\$ 116,319,591</b>	<b>\$ 12,407,113</b>	<b>\$ 289,666,868</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Wastewater Utility  
Debt Service Requirements to Maturity  
December 31, 2019

Year	Revenue Bonds		Long-term Contracts		Total
	Principal	Interest	Principal	Interest	
2020	\$ 2,870,000	\$ 3,530,285	\$ 5,807,706	\$ 1,414,780	\$ 13,622,771
2021	2,910,000	3,451,275	26,635,473	2,084,528	35,081,276
2022	3,280,000	3,344,420	6,801,053	1,205,540	14,631,013
2023	3,625,000	3,219,690	6,549,667	1,014,217	14,408,574
2024	3,970,000	3,077,710	6,312,738	915,972	14,276,420
2025	4,080,000	2,924,355	6,318,163	821,281	14,143,799
2026	4,440,000	2,759,250	6,079,037	726,508	14,004,795
2027	4,690,000	2,578,895	5,951,091	635,322	13,855,308
2028	3,350,000	2,397,500	5,945,240	546,056	12,238,796
2029	3,520,000	2,225,750	4,405,202	456,878	10,607,830
2030	3,705,000	2,045,125	3,864,230	390,799	10,005,154
2031	3,895,000	1,855,125	3,235,513	332,836	9,318,474
2032	4,090,000	1,655,500	3,036,035	284,303	9,065,838
2033	4,305,000	1,445,625	2,819,002	238,763	8,808,390
2034	4,525,000	1,224,875	2,707,002	196,478	8,653,355
2035	4,755,000	992,875	2,168,055	155,873	8,071,803
2036	4,995,000	749,125	2,153,055	123,352	8,020,532
2037	5,255,000	492,875	1,698,502	91,056	7,537,433
2038	570,000	347,250	1,698,502	65,579	2,681,331
2039	600,000	318,000	1,477,702	40,101	2,435,803
2040	630,000	287,250	1,195,702	17,936	2,130,888
2041	665,000	254,875	-	-	919,875
2042	700,000	220,750	-	-	920,750
2043	735,000	184,875	-	-	919,875
2044	770,000	147,250	-	-	917,250
2045	810,000	107,750	-	-	917,750
2046	855,000	66,125	-	-	921,125
2047	895,000	22,375	-	-	917,375
<b>TOTAL</b>	<b>\$ 79,490,000</b>	<b>\$ 41,926,755</b>	<b>\$ 106,858,670</b>	<b>\$ 11,758,158</b>	<b>\$ 240,033,583</b>



MUNICIPALITY OF ANCHORAGE, ALASKA  
 Refuse and Solid Waste Services Utilities  
 Debt Service Requirements to Maturity  
 December 31, 2019

Year	Long-term Contracts		Total
	Principal	Interest	
2020	\$ 1,486,620	\$ 636,662	\$ 2,123,282
2021	1,038,588	614,362	1,652,950
2022	1,038,588	598,784	1,637,372
2023	1,038,588	583,205	1,621,793
2024	1,038,588	567,626	1,606,214
2025	17,773,544	123,577	17,897,121
2026	1,038,579	69,047	1,107,626
2027	760,984	53,470	814,454
2028	499,651	42,053	541,704
2029	499,651	34,558	534,209
2030	499,648	27,064	526,712
2031	326,146	19,569	345,715
2032	326,146	14,677	340,823
2033	326,146	9,784	335,930
2034	326,148	4,892	331,040
<b>TOTAL</b>	<b>\$ 28,017,615</b>	<b>\$ 3,399,330</b>	<b>\$ 31,416,945</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
CIVICVentures  
Debt Service Requirements to Maturity  
December 31, 2019

Year	Revenue Bonds		Total
	Principal	Interest	
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
<b>TOTAL</b>	<b>\$ 85,745,000</b>	<b>\$ 44,097,250</b>	<b>\$ 129,842,250</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Anchorage School District  
Debt Service Requirements to Maturity  
December 31, 2019

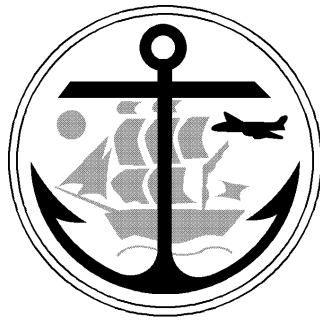
Year	General Obligation Bonds		Total
	Principal	Interest	
2020	\$ 54,640,000	\$ 20,478,442	\$ 75,118,442
2021	57,325,000	17,732,694	75,057,694
2022	45,660,000	15,205,389	60,865,389
2023	47,235,000	13,056,846	60,291,846
2024	38,430,000	11,191,761	49,621,761
2025	30,460,000	9,647,847	40,107,847
2026	21,660,000	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
<b>TOTAL</b>	<b>\$ 461,920,000</b>	<b>\$ 132,499,179</b>	<b>\$ 594,419,179</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 Certificates of Participation Bonds, 2017 Series A  
 Debt Service Requirements to Maturity  
 December 31, 2019

Year	Principal	Interest	Total
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>\$ 56,120,000</u>	<u>\$ 14,422,725</u>	<u>\$ 70,542,725</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 Certificates of Participation Bonds, 2018 Series A  
 Debt Service Requirements of Maturity  
 December 31, 2019

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 722,969	\$ 377,822	\$ 1,100,791
2021	757,527	339,474	1,097,001
2022	793,736	303,643	1,097,379
2023	831,677	266,099	1,097,776
2024	871,431	226,761	1,098,192
2025	913,086	185,542	1,098,628
2026	956,731	142,353	1,099,084
2027	1,002,463	97,100	1,099,563
2028	1,050,380	49,683	1,100,063
<b>TOTAL</b>	<b>\$ 7,900,000</b>	<b>\$ 1,988,477</b>	<b>\$ 9,888,477</b>



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