

# MUNICIPALITY OF ANCHORAGE, ALASKA DETAIL STATEMENTS AND SCHEDULES

*For the fiscal year ended  
December 31, 2021*



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# **MUNICIPALITY OF ANCHORAGE, ALASKA**



## **DETAIL STATEMENTS AND SCHEDULES**

**Supplement to the Annual Comprehensive  
Financial Report**

**For the Fiscal Year Ended December 31, 2021**

**Dave Bronson  
Mayor**

**Prepared by:  
Controller's Division**

**Grant Yutrzenka  
Acting Chief Fiscal Officer**

**Mollie Morrison  
Controller- Retired**

**Pamela Ellis  
Assistant Controller**

**Kelly Rueff  
Senior Finance Officer**

Cover photo courtesy of Robert Deadmond, Public Finance

# MUNICIPALITY OF ANCHORAGE, ALASKA

## DETAIL STATEMENTS AND SCHEDULES

DECEMBER 31, 2021

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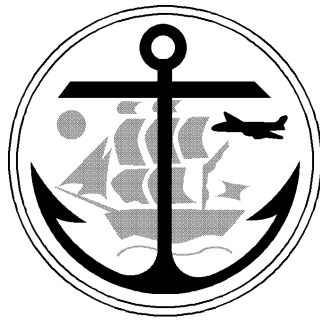
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MUNICIPALITY OF ANCHORAGE, ALASKA  
 General Fund  
 Combining Balance Sheets  
 December 31, 2021  
 (With summarized financial information at December 31, 2020)

Exhibit AA-1

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area
<b>ASSETS</b>					
Cash	\$ 7,670	\$ -	\$ -	\$ -	\$ -
Cash and Investments in Central Treasury	36,576,342	-	2,758,214	518,684	963,719
Investments	637,433	-	-	-	-
Accrued Interest on Investments	579,783	-	-	-	-
Taxes Receivable:					
Delinquent Taxes	5,616,912	7,590	44,794	4,117	60,293
Tax Liens	94,125	-	-	-	-
Penalties and Interest	1,242,367	-	1,470	-	3,500
Less: Allowance for Uncollectibles	(41,871)	(4)	(296)	(6)	(316)
Total Net Taxes Receivable	6,911,533	7,586	45,968	4,111	63,477
Accounts Receivable	17,746,208	-	-	-	1,800
Less: Allowance for Uncollectibles	(7,197,793)	-	-	-	(323)
Total Net Accounts Receivable	10,548,415	-	-	-	1,477
Special Assessments Receivable:					
Current	11,426	916	-	-	-
Delinquent	-	-	-	-	-
Unbilled	86,779	856	-	-	-
Total Special Assessments Receivable	98,205	1,772	-	-	-
Intergovernmental Receivables	2,529,354	-	3,057	879	4,389
Due from Component Units:					
Anchorage School District	5,654	-	-	-	-
Total Due from Component Units	5,654	-	-	-	-
Due from Other Funds and Sub-Funds:					
Former City Service Area Fund	1,086	-	-	-	-
Building Safety Fund	12,705,142	-	-	-	-
Federal Grants Fund	-	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	-	-	-	-
Areawide Capital Projects Fund	89,911	-	-	-	-
Information Technology Fund	25,145,039	-	-	-	-
Disaster Recovery Fund	5,673,872	-	-	-	-
Other Restricted Resources Fund	193,928	-	-	-	-
Total Due from Other Funds and Sub-Funds	43,808,978	-	-	-	-
Inventories	1,156,041	-	-	-	-
Prepaid Items and Deposits	32,701	-	-	-	-
Assets Held for Resale	4,888,761	-	-	-	-
Advances to Disaster Recovery FEMA Fund	12,438,547	-	-	-	-
Advances to COVID FEMA Funds	-	-	-	-	-
Advances to Areawide Capital Projects Fund	410,289	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 120,629,706</b>	<b>\$ 9,358</b>	<b>\$ 2,807,239</b>	<b>\$ 523,674</b>	<b>\$ 1,033,062</b>
<b>LIABILITIES</b>					
Accounts Payable and Retainages	\$ 14,726,598	\$ -	\$ 8,612	\$ 59,433	\$ 115,637
Accrued Payroll Liabilities	5,017,720	-	-	-	9,373
Due to Areawide	-	1,086	-	-	-
Due to Anchorage School District	116,635,793	-	-	-	-
Unearned Revenue and Deposits	845,458	-	-	-	-
Advances from Other Funds	5,883,811	-	-	-	-
Total Liabilities	143,109,380	1,086	8,612	59,433	125,010
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenues- Property Taxes	5,357,286	7,594	38,126	1,740	43,176
Unavailable Revenues- Special Assessments	91,595	1,772	-	-	-
Unavailable Revenues- Risk Management Claims	198,241	-	-	-	-
Time Restricted Health Permit Receipts	510,796	-	-	-	-
Total Deferred Inflows of Resources	6,157,918	9,366	38,126	1,740	43,176
<b>FUND BALANCE (DEFICIT)</b>					
Nonspendable	18,926,339	-	-	-	-
Restricted	637,433	-	-	-	-
Committed	18,240,891	-	100,005	23,941	259,587
Unassigned (Deficit)	(66,442,255)	(1,094)	2,660,496	438,560	605,289
Total Fund Balance (Deficit)	(28,637,592)	(1,094)	2,760,501	462,501	864,876
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)</b>	<b>\$ 120,629,706</b>	<b>\$ 9,358</b>	<b>\$ 2,807,239</b>	<b>\$ 523,674</b>	<b>\$ 1,033,062</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 General Fund  
 Combining Balance Sheets  
 December 31, 2021  
 (With summarized financial information at December 31, 2020)

Exhibit AA-1

	Former Borough Roads and Drainage Service Area	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area
<b>ASSETS</b>					
Cash	-	300	-	-	750
Cash and Investments in Central Treasury	123,130	8,415,182	10,339,898	7,220,849	18,688,654
Investments	-	-	-	-	-
Accrued Interest on Investments	-	15,360	57,319	-	41,878
Taxes Receivable:					
Delinquent Taxes	32,284	1,498,910	1,808,115	268,405	2,172,208
Tax Liens	-	-	-	-	-
Penalties and Interest	22,146	-	-	5,812	-
Less: Allowance for Uncollectibles	(1,774)	(14,519)	(17,311)	(1,623)	(20,087)
Total Net Taxes Receivable	52,656	1,484,391	1,790,804	272,594	2,152,121
Accounts Receivable	-	93,188	87,531	3,032	880,034
Less: Allowance for Uncollectibles	-	(36,742)	(37,710)	-	(605,116)
Total Net Accounts Receivable	-	56,446	49,821	3,032	274,918
Special Assessments Receivable:					
Current	-	-	72,894	-	-
Delinquent	-	-	12,653	-	-
Unbilled	-	-	1,617,311	-	-
Total Special Assessments Receivable	-	-	1,702,858	-	-
Intergovernmental Receivables	-	168,763	736,758	33,853	223,412
Due from Component Units:					
Anchorage School District	-	-	-	-	-
Total Due from Component Units	-	-	-	-	-
Due from Other Funds and Sub-Funds:					
Former City Service Area Fund	-	-	-	-	-
Building Safety Fund	-	-	-	-	-
Federal Grants Fund	-	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	341,083	-	-	479,222
Areawide Capital Projects Fund	-	-	-	-	-
Information Technology Fund	-	-	-	-	-
Disaster Recovery Fund	-	-	-	-	-
Other Restricted Resources Fund	-	-	-	-	-
Total Due from Other Funds and Sub-Funds	-	341,083	-	-	479,222
Inventories	-	-	-	-	-
Prepaid Items and Deposits	-	-	-	-	120,083
Assets Held for Resale	-	-	-	-	-
Advances to Disaster Recovery FEMA Fund	-	-	-	-	-
Advances to COVID FEMA Funds	-	-	-	-	-
Advances to Areawide Capital Projects Fund	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 175,786</b>	<b>\$ 10,481,525</b>	<b>\$ 14,677,458</b>	<b>\$ 7,530,328</b>	<b>\$ 21,981,038</b>
<b>LIABILITIES</b>					
Accounts Payable and Retainages	-	260,167	924,842	644,638	2,428,066
Accrued Payroll Liabilities	-	3,414,629	689,030	21,359	3,705,461
Due to Areawide	-	-	-	-	-
Due to Anchorage School District	-	-	-	-	-
Unearned Revenue and Deposits	-	-	-	-	435,957
Advances from Other Funds	-	-	-	-	-
Total Liabilities	-	3,674,796	1,613,872	665,997	6,569,484
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenues- Property Taxes	56,204	1,210,239	1,430,404	219,067	1,737,626
Unavailable Revenues- Special Assessments	-	-	1,745,177	-	-
Unavailable Revenues- Risk Management Claims	-	-	-	-	-
Time Restricted Health Permit Receipts	-	-	-	-	-
Total Deferred Inflows of Resources	56,204	1,210,239	3,175,581	219,067	1,737,626
<b>FUND BALANCE (DEFICIT)</b>					
Nonspendable	-	-	-	-	120,083
Restricted	-	-	-	-	-
Committed	-	8,202,708	7,248,863	561,952	13,005,179
Unassigned (Deficit)	119,582	(2,606,218)	2,639,142	6,083,312	548,666
Total Fund Balance (Deficit)	119,582	5,596,490	9,888,005	6,645,264	13,673,928
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)</b>	<b>\$ 175,786</b>	<b>\$ 10,481,525</b>	<b>\$ 14,677,458</b>	<b>\$ 7,530,328</b>	<b>\$ 21,981,038</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 General Fund  
 Combining Balance Sheets  
 December 31, 2021  
 (With summarized financial information at December 31, 2020)

Exhibit AA-1

	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment
<b>ASSETS</b>					
Cash	\$ -	\$ 950	\$ 500	\$ 500	-
Cash and Investments in Central Treasury	12,951	4,239,759	5,693,066	-	2,502,082
Investments	-	-	-	-	-
Accrued Interest on Investments	-	35,264	-	-	-
Taxes Receivable:					
Delinquent Taxes	1,974	521,858	119,930	2,017	-
Tax Liens	-	-	-	-	-
Penalties and Interest	164	-	4,195	4,078	-
Less: Allowance for Uncollectibles	(8)	(4,687)	(1,150)	(143)	-
Total Net Taxes Receivable	2,130	517,171	122,975	5,952	-
Accounts Receivable	-	314,929	37,193	65,640	23,657
Less: Allowance for Uncollectibles	-	(11,561)	-	(5,441)	-
Total Net Accounts Receivable	-	303,368	37,193	60,199	23,657
Special Assessments Receivable:					
Current	-	-	-	-	-
Delinquent	-	-	-	-	-
Unbilled	-	-	-	-	-
Total Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivables	-	58,132	-	-	-
Due from Component Units:					
Anchorage School District	-	-	-	-	2,234
Total Due from Component Units	-	-	-	-	2,234
Due from Other Funds and Sub-Funds:					
Former City Service Area Fund	-	-	-	-	-
Building Safety Fund	-	-	-	-	-
Federal Grants Fund	-	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-
Information Technology Fund	-	-	-	-	-
Disaster Recovery Fund	-	-	-	-	-
Other Restricted Resources Fund	-	-	-	-	-
Total Due from Other Funds and Sub-Funds	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid Items and Deposits	-	-	-	-	-
Assets Held for Resale	-	-	-	-	-
Advances to Disaster Recovery FEMA Fund	-	-	-	-	-
Advances to COVID FEMA Funds	-	-	-	-	-
Advances to Areawide Capital Projects Fund	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 15,081</b>	<b>\$ 5,154,644</b>	<b>\$ 5,853,734</b>	<b>\$ 66,651</b>	<b>\$ 2,527,973</b>
<b>LIABILITIES</b>					
Accounts Payable and Retainages	\$ -	\$ 347,447	\$ 62,644	\$ 5,801	\$ 308,566
Accrued Payroll Liabilities	-	336,929	60,580	290,424	39,338
Due to Areawide	-	-	-	12,705,142	-
Due to Anchorage School District	-	-	-	-	-
Unearned Revenue and Deposits	-	-	850	228,000	345,287
Advances from Other Funds	-	-	-	-	-
Total Liabilities	-	684,376	124,074	13,229,367	693,191
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenues- Property Taxes	1,855	397,305	106,095	6,238	-
Unavailable Revenues- Special Assessments	-	-	-	-	-
Unavailable Revenues- Risk Management Claims	-	-	-	-	-
Time Restricted Health Permit Receipts	-	-	-	-	-
Total Deferred Inflows of Resources	1,855	397,305	106,095	6,238	-
<b>FUND BALANCE (DEFICIT)</b>					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	1,657	2,213,347	287,666	649,109	179,795
Unassigned (Deficit)	11,569	1,859,616	5,335,899	(13,818,063)	1,654,987
Total Fund Balance (Deficit)	13,226	4,072,963	5,623,565	(13,168,954)	1,834,782
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)</b>	<b>\$ 15,081</b>	<b>\$ 5,154,644</b>	<b>\$ 5,853,734</b>	<b>\$ 66,651</b>	<b>\$ 2,527,973</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 General Fund  
 Combining Balance Sheets  
 December 31, 2021  
 (With summarized financial information at December 31, 2020)

Exhibit AA-1

	Police and Fire Retiree Medical Administration	Areawide EMS Lease Special Levy	MLP Sale Proceeds	Areawide APD IT Systems Special Levy	Total 2021	Total 2020
<b>ASSETS</b>						
Cash	\$ -	\$ -	\$ -	\$ -	10,670	10,670
Cash and Investments in Central Treasury	344,518	972	23,187	1,500,000	99,921,207	145,600,876
Investments	-	-	-	-	637,433	650,010
Accrued Interest on Investments	-	-	-	-	729,604	980,791
Taxes Receivable:						
Delinquent Taxes	-	-	-	-	12,159,407	19,301,657
Tax Liens	-	-	-	-	94,125	63,731
Penalties and Interest	-	-	-	-	1,283,732	2,007,393
Less: Allowance for Uncollectibles	-	-	-	-	(103,795)	(343,411)
Total Net Taxes Receivable	-	-	-	-	13,433,469	21,029,370
Accounts Receivable	-	-	-	-	19,253,212	15,654,204
Less: Allowance for Uncollectibles	-	-	-	-	(7,894,686)	(3,668,934)
Total Net Accounts Receivable	-	-	-	-	11,358,526	11,985,270
Special Assessments Receivable:						
Current	-	-	-	-	85,236	108,045
Delinquent	-	-	-	-	12,653	12,372
Unbilled	-	-	-	-	1,704,946	2,066,926
Total Special Assessments Receivable	-	-	-	-	1,802,835	2,187,343
Intergovernmental Receivables	-	-	-	-	3,758,597	1,428,477
Due from Component Units:						
Anchorage School District	-	-	-	-	7,888	15,011
Total Due from Component Units	-	-	-	-	7,888	15,011
Due from Other Funds and Sub-Funds:						
Former City Service Area Fund	-	-	-	-	1,086	1,174
Building Safety Fund	-	-	-	-	12,705,142	10,620,839
Federal Grants Fund	-	-	-	-	-	6,520,882
Police and Fire Certificate of Participation Bond Fund	-	-	-	-	820,305	869,276
Areawide Capital Projects Fund	-	-	-	-	89,911	89,911
Information Technology Fund	-	-	-	-	25,145,039	22,940,815
Disaster Recovery Fund	-	-	-	-	5,673,872	-
Other Restricted Resources Fund	-	-	-	-	193,928	231,433
Total Due from Other Funds and Sub-Funds	-	-	-	-	44,629,283	41,274,330
Inventories	-	-	-	-	1,156,041	1,211,698
Prepaid Items and Deposits	-	-	-	-	152,784	466,782
Assets Held for Resale	-	-	-	-	4,888,761	4,888,761
Advances to Disaster Recovery FEMA Fund	-	-	-	-	12,438,547	10,532,378
Advances to COVID FEMA Funds	-	-	-	-	-	24,599,287
Advances to Areawide Capital Projects Fund	-	-	-	-	410,289	516,525
<b>TOTAL ASSETS</b>	<b>\$ 344,518</b>	<b>\$ 972</b>	<b>\$ 23,187</b>	<b>\$ 1,500,000</b>	<b>\$ 195,335,934</b>	<b>\$ 267,377,579</b>
<b>LIABILITIES</b>						
Accounts Payable and Retainages	\$ 6,100	\$ -	\$ -	\$ -	19,898,551	20,168,231
Accrued Payroll Liabilities	5,038	-	-	-	13,589,881	13,306,748
Due to Areawide	-	-	-	-	12,706,228	10,622,013
Due to Anchorage School District	-	-	-	-	116,635,793	99,189,154
Unearned Revenue and Deposits	-	-	-	-	1,855,552	1,476,090
Advances from Other Funds	-	-	-	-	5,883,811	6,287,423
Total Liabilities	11,138	-	-	-	170,569,816	151,049,659
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable Revenues- Property Taxes	-	-	-	-	10,612,955	13,711,942
Unavailable Revenues- Special Assessments	-	-	-	-	1,838,544	2,223,053
Unavailable Revenues- Risk Management Claims	-	-	-	-	198,241	399,955
Time Restricted Health Permit Receipts	-	-	-	-	510,796	-
Total Deferred Inflows of Resources	-	-	-	-	13,160,536	16,334,950
<b>FUND BALANCE (DEFICIT)</b>						
Nonspendable	-	-	-	-	19,046,422	42,215,431
Restricted	-	972	-	1,500,000	2,138,405	650,010
Committed	-	-	-	-	50,974,700	70,878,276
Unassigned (Deficit)	333,380	-	23,187	-	(60,553,945)	(13,750,747)
Total Fund Balance (Deficit)	333,380	972	23,187	1,500,000	11,605,582	99,992,970
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)</b>	<b>\$ 344,518</b>	<b>\$ 972</b>	<b>\$ 23,187</b>	<b>\$ 1,500,000</b>	<b>\$ 195,335,934</b>	<b>\$ 267,377,579</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, 2021  
 (info for year ended December 31, 2020)

Exhibit AA-2

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area
<b>REVENUES</b>					
Taxes	\$ 444,611,937	\$ (8)	\$ 1,307,524	\$ 329,292	\$ 3,426,059
Assessments in Lieu of Taxes	14,058,953	-	-	-	-
Special Assessments	42,508	88	-	-	-
Licenses and Permits	2,676,319	-	-	-	-
Intergovernmental	9,145,753	-	1,537	431	22,832
Charges for Services	16,262,058	-	-	-	30,470
Fines and Forfeitures	155,573	-	-	-	-
Investment Income (Loss)	(1,956,018)	-	5,578	920	(10,922)
Restricted Contributions	109,958	-	-	-	6,228
Other	2,583,136	-	274,128	-	12,026
<b>Total Revenues</b>	<b>487,690,177</b>	<b>80</b>	<b>1,588,767</b>	<b>330,643</b>	<b>3,486,693</b>
<b>EXPENDITURES</b>					
General Government	24,035,111	-	-	-	-
Health and Human Services	53,584,737	-	-	-	-
Fire Services	30,983,498	-	1,212,176	-	1,074,856
Police Services	4,297,637	-	-	-	684,699
Economic and Community Development	53,287,175	-	-	-	277,891
Public Transportation	27,262,816	-	-	-	-
Public Works	8,134,776	-	-	-	-
Education	293,429,596	-	-	-	-
Maintenance and Operations	(1,226,677)	-	-	290,197	1,100,170
PERS On-behalf Expenditures	5,200,273	-	-	-	20,649
Debt Service:					
Principal	2,816,207	-	-	-	-
Interest and Fiscal Agent Charges	2,072,296	-	-	-	-
Bond Issuance Costs	138,394	-	-	-	-
Capital Outlay	-	-	-	-	8,897
<b>Total Expenditures</b>	<b>504,015,839</b>	<b>-</b>	<b>1,212,176</b>	<b>290,197</b>	<b>3,167,162</b>
Excess (Deficiency) of Revenues over Expenditures	(16,325,662)	80	376,591	40,446	319,531
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers from Other Funds	50,373,499	-	-	-	-
Transfers from Other Sub-Funds	-	-	-	-	-
Transfers to Other Funds	(41,444,232)	-	-	(40,000)	(618,537)
Transfers to Other Sub-Funds	(100,002)	-	-	-	-
Proceeds from Sale of Capital Assets	94,749	-	-	-	-
Insurance Recoveries	272,596	-	-	-	-
Premium on Bonds and Notes	664,322	-	-	-	-
Refunding Bonds Issued	1,366,696	-	-	-	-
Draws on Capital Leases	1,692,040	-	-	-	-
Payment to Refunded Bond Escrow Agent	(1,361,148)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>11,558,520</b>	<b>-</b>	<b>-</b>	<b>(40,000)</b>	<b>(618,537)</b>
Net Change in Fund Balances	(4,767,142)	80	376,591	446	(299,006)
Fund Balance (Deficit), January 1	(23,870,450)	(1,174)	2,383,910	462,055	1,163,882
Fund Balance (Deficit), December 31	<b>\$ (28,637,592)</b>	<b>\$ (1,094)</b>	<b>\$ 2,760,501</b>	<b>\$ 462,501</b>	<b>\$ 864,876</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, 2021  
 (info for year ended December 31, 2020)

Exhibit AA-2

	Former Borough Roads and Drainage Service Area	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area
<b>REVENUES</b>					
Taxes	\$ (3,548)	\$ 50,211,002	\$ 70,923,625	\$ 10,337,166	\$ 73,519,531
Assessments in Lieu of Taxes	-	-	-	-	-
Special Assessments	-	-	424,239	-	-
Licenses and Permits	-	581,880	62,827	-	-
Intergovernmental	-	4,515,454	933,666	37,104	5,755,025
Charges for Services	-	523,161	131	48,870	1,030,284
Fines and Forfeitures	-	-	-	-	7,176,200
Investment Income (Loss)	657	116,059	(267,762)	9,534	192,599
Restricted Contributions	-	-	-	-	-
Other	-	83,250	28,782	41,839	450,768
Total Revenues	(2,891)	56,030,806	72,105,508	10,474,513	88,124,407
<b>EXPENDITURES</b>					
General Government	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Fire Services	-	78,232,299	-	-	-
Police Services	-	-	-	-	129,280,203
Economic and Community Development	-	-	-	-	-
Public Transportation	-	-	-	-	-
Public Works	-	-	-	-	-
Education	-	-	-	-	-
Maintenance and Operations	-	-	29,260,004	6,811,526	-
PERS On-behalf Expenditures	-	4,430,006	245,880	25,030	5,299,423
Debt Service:					
Principal	-	2,536,458	29,134,556	-	278,947
Interest and Fiscal Agent Charges	-	1,226,036	14,012,088	-	455,214
Bond Issuance Costs	-	32,282	81,978	-	37,425
Capital Outlay	-	-	-	-	-
Total Expenditures	-	86,457,081	72,734,506	6,836,556	135,351,212
Excess (Deficiency) of Revenues over Expenditures	(2,891)	(30,426,275)	(628,998)	3,637,957	(47,226,805)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers from Other Funds	-	26	1,014	-	147
Transfers from Other Sub-Funds	-	-	-	99,655	-
Transfers to Other Funds	-	(2,630,534)	(518,001)	(3,547,694)	(4,396,473)
Transfers to Other Sub-Funds	-	-	-	(99,655)	(97,593)
Proceeds from Sale of Capital Assets	-	-	-	-	122,197
Insurance Recoveries	-	-	5,312	-	-
Premium on Bonds and Notes	-	147,627	10,545	-	221,441
Refunding Bonds Issued	-	1,841,765	20,031,223	-	7,524
Draws on Capital Leases	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	(1,834,288)	(19,949,903)	-	(7,493)
Total Other Financing Sources (Uses)	-	(2,475,404)	(419,810)	(3,547,694)	(4,150,250)
Net Change in Fund Balances	(2,891)	(32,901,679)	(1,048,808)	90,263	(51,377,055)
Fund Balance (Deficit), January 1	122,473	38,498,169	10,936,813	6,555,001	65,050,983
Fund Balance (Deficit), December 31	\$ 119,582	\$ 5,596,490	\$ 9,888,005	\$ 6,645,264	\$ 13,673,928

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, 2021  
(info for year ended December 31, 2020)

Exhibit AA-2

	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment
<b>REVENUES</b>					
Taxes	\$ 24,259	\$ 23,245,309	\$ 4,251,180	\$ (286)	-
Assessments in Lieu of Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Licenses and Permits	-	-	-	5,969,254	-
Intergovernmental	-	255,304	36,831	177,530	68,282
Charges for Services	-	1,781,565	203,944	21,385	1,059,007
Fines and Forfeitures	-	-	-	29,175	-
Investment Income (Loss)	11	(62,599)	13,874	(325,275)	10,883
Restricted Contributions	-	-	-	-	-
Other	-	26,823	18,551	4,856	755,156
Total Revenues	<u>24,270</u>	<u>25,246,402</u>	<u>4,524,380</u>	<u>5,876,639</u>	<u>1,893,328</u>
<b>EXPENDITURES</b>					
General Government	-	-	-	-	2,177,886
Health and Human Services	-	-	-	-	-
Fire Services	-	-	-	-	-
Police Services	20,084	-	-	-	-
Economic and Community Development	-	19,276,038	3,290,573	7,867,992	-
Public Transportation	-	-	-	-	-
Public Works	-	-	-	-	-
Education	-	-	-	-	-
Maintenance and Operations	-	-	-	-	-
PERS On-behalf Expenditures	-	225,678	36,831	177,530	68,282
Debt Service:					
Principal	-	1,759,557	158,137	-	-
Interest and Fiscal Agent Charges	-	1,086,860	38,010	-	-
Bond Issuance Costs	-	11,017	140	-	-
Capital Outlay	-	-	-	-	1,449
Total Expenditures	<u>20,084</u>	<u>22,359,150</u>	<u>3,523,691</u>	<u>8,045,522</u>	<u>2,247,617</u>
Excess (Deficiency) of Revenues over Expenditures	4,186	2,887,252	1,000,689	(2,168,883)	(354,289)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers from Other Funds	-	50	-	-	-
Transfers from Other Sub-Funds	-	-	-	-	-
Transfers to Other Funds	-	(936,422)	(393,967)	-	-
Transfers to Other Sub-Funds	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-
Premium on Bonds and Notes	-	10,545	-	-	-
Refunding Bonds Issued	-	2,313,032	34,760	-	-
Draws on Capital Leases	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	(2,303,641)	(34,619)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(916,436)</u>	<u>(393,826)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	4,186	1,970,816	606,863	(2,168,883)	(354,289)
Fund Balance (Deficit), January 1	9,040	2,102,147	5,016,702	(11,000,071)	2,189,071
Fund Balance (Deficit), December 31	<u>\$ 13,226</u>	<u>\$ 4,072,963</u>	<u>\$ 5,623,565</u>	<u>\$ (13,168,954)</u>	<u>\$ 1,834,782</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, 2021  
 (info for year ended December 31, 2020)

Exhibit AA-2

	Police and Fire Retiree Medical Administration	Areawide EMS Lease Special Levy	MLP Sale Proceeds	Areawide APD IT Systems Special Levy	Total 2021	Total 2020
<b>REVENUES</b>						
Taxes	\$ -	\$ 830,000	\$ -	\$ 1,500,000	\$ 684,513,042	\$ 637,651,528
Assessments in Lieu of Taxes	-	-	-	-	14,058,953	3,575,052
Special Assessments	-	-	-	-	466,835	797,171
Licenses and Permits	-	-	-	-	9,290,280	9,874,923
Intergovernmental	18,527	-	-	-	20,968,276	19,880,369
Charges for Services	8,944	-	-	-	20,969,819	21,894,674
Fines and Forfeitures	-	-	-	-	7,360,948	6,250,956
Investment Income (Loss)	1,457	-	574	-	(2,270,430)	2,998,905
Restricted Contributions	-	-	-	-	116,186	137,941
Other	-	-	-	-	4,279,315	2,977,042
<b>Total Revenues</b>	<b>28,928</b>	<b>830,000</b>	<b>574</b>	<b>1,500,000</b>	<b>759,753,224</b>	<b>706,038,561</b>
<b>EXPENDITURES</b>						
General Government	176,422	-	50,000	-	26,439,419	28,304,179
Health and Human Services	-	-	-	-	53,584,737	24,800,168
Fire Services	-	829,028	-	-	112,331,857	71,675,003
Police Services	-	-	-	-	134,282,623	81,309,428
Economic and Community Development	-	-	-	-	83,999,669	78,879,268
Public Transportation	-	-	-	-	27,262,816	24,716,190
Public Works	-	-	-	-	8,134,776	8,342,425
Education	-	-	-	-	293,429,596	269,915,069
Maintenance and Operations	-	-	-	-	36,235,220	36,696,420
PERS On-behalf Expenditures	18,527	-	-	-	15,748,109	15,343,588
Debt Service:						
Principal	-	-	-	-	36,683,862	43,455,726
Interest and Fiscal Agent Charges	-	-	-	-	18,890,504	19,821,404
Bond Issuance Costs	-	-	-	-	301,236	428,463
Capital Outlay	-	-	-	-	10,346	91,158
<b>Total Expenditures</b>	<b>194,949</b>	<b>829,028</b>	<b>50,000</b>	<b>-</b>	<b>847,334,770</b>	<b>703,778,489</b>
Excess (Deficiency) of Revenues over Expenditures	(166,021)	972	(49,426)	1,500,000	(87,581,546)	2,260,072
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers from Other Funds	-	-	-	-	50,374,736	60,016,244
Transfers from Other Sub-Funds	197,595	-	-	-	297,250	7,273,090
Transfers to Other Funds	-	-	-	-	(54,525,860)	(31,850,469)
Transfers to Other Sub-Funds	-	-	-	-	(297,250)	(7,273,090)
Proceeds from Sale of Capital Assets	-	-	-	-	216,946	419,317
Insurance Recoveries	-	-	-	-	277,908	73,419
Premium on Bonds and Notes	-	-	-	-	1,054,480	4,398,625
Refunding Bonds Issued	-	-	-	-	25,595,000	59,485,000
Draws on Capital Leases	-	-	-	-	1,692,040	1,269,607
Payment to Refunded Bond Escrow Agent	-	-	-	-	(25,491,092)	(63,000,865)
<b>Total Other Financing Sources (Uses)</b>	<b>197,595</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(805,842)</b>	<b>30,810,878</b>
<b>Net Change in Fund Balances</b>	<b>31,574</b>	<b>972</b>	<b>(49,426)</b>	<b>1,500,000</b>	<b>(88,387,388)</b>	<b>33,070,950</b>
Fund Balance (Deficit), January 1	301,806	-	72,613	-	99,992,970	66,922,020
<b>Fund Balance (Deficit), December 31</b>	<b>\$ 333,380</b>	<b>\$ 972</b>	<b>\$ 23,187</b>	<b>\$ 1,500,000</b>	<b>\$ 11,605,582</b>	<b>\$ 99,992,970</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
General Fund

Exhibit AA-3

Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance  
For the year ended December 31, 2021  
(info for year ended December 31, 2020)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area
<b>REVENUES</b>					
Taxes:					
Real Property	\$ 348,732,607	\$ -	\$ 1,253,773	\$ 317,296	\$ 3,268,799
Personal Property	29,829,996	(8)	24,322	3,910	100,352
Foreclosed Property	208,920	-	-	-	-
Aircraft	163,558	-	-	-	-
Motor Vehicle Registration	6,090,541	-	19,106	5,492	27,431
Motor Vehicle Rental	7,356,550	-	-	-	-
Hotel - Motel	12,052,623	-	-	-	-
Excise on Tobacco Products	20,227,922	-	-	-	-
Excise on Marijuana Products	5,731,646	-	-	-	-
Excise on Fuel Products	12,174,995	-	-	-	-
Tax Cost Recoveries	(139,758)	-	949	198	1,220
Penalties and Interest	2,182,337	-	9,374	2,396	28,257
Total Taxes	444,611,937	(8)	1,307,524	329,292	3,426,059
Assessments in Lieu of Taxes:					
Municipal Enterprise Service Assessment	713,419	-	-	-	-
Payments in Lieu of Property Taxes	13,345,534	-	-	-	-
Total Assessments in Lieu of Taxes	14,058,953	-	-	-	-
Special Assessments:					
Collections	36,820	70	-	-	-
Penalties and Interest	5,688	18	-	-	-
Total Special Assessments	42,508	88	-	-	-
Licenses and Permits:					
Taxicab Permits and Revisions	27,865	-	-	-	-
Chauffeur Licenses and Renewals	20,870	-	-	-	-
Construction and ROW Permits	952,381	-	-	-	-
Animal Licenses	180,396	-	-	-	-
Mechanical Licenses and Exams	-	-	-	-	-
Local Business Licenses	18,210	-	-	-	-
Marijuana Licenses	20,900	-	-	-	-
Landscaping Plan Reviews	21,885	-	-	-	-
Building Permit Plan Reviews	489,557	-	-	-	-
Inspections	451,970	-	-	-	-
Building and Grading Permits	-	-	-	-	-
Electrical Permits	-	-	-	-	-
Mechanical, Gas and Plumbing Permits	-	-	-	-	-
Sign Permits	-	-	-	-	-
Elevator Permits	-	-	-	-	-
Mobile Home and Park Permits	-	-	-	-	-
Land Use Permits	135,116	-	-	-	-
Miscellaneous Permits	357,169	-	-	-	-
Total Licenses and Permits	2,676,319	-	-	-	-
Intergovernmental:					
Federal Government:					
Other Federal Grants - Direct	59,000	-	-	-	-
Build America Bond Subsidy	1,217	-	-	-	-
State of Alaska:					
Municipal Assistance	1,716,231	-	-	-	-
State of Alaska On-behalf Payments	5,200,273	-	-	-	20,649
Fisheries Tax	130,954	-	-	-	-
Liquor License	-	-	-	-	-
Electric Co-op Allocation	483,146	-	1,537	431	2,183
National Forest Allocation	-	-	-	-	-
Traffic Signal Management	1,554,932	-	-	-	-
State Grant Revenue - Direct	-	-	-	-	-
Total Intergovernmental	9,145,753	-	1,537	431	22,832
Charges for Services:					
Aquatics	-	-	-	-	-
Program Lessons and Camp	-	-	-	-	-
Recreation Centers and Programs	-	-	-	-	528
Recreation Center Rentals and Activities	-	-	-	-	1,539
Parks and Recreation	-	-	-	-	-
Sports and Parks Activities	88,115	-	-	-	-
Fire Service Fees	-	-	-	-	25,977
Camping Fees	-	-	-	-	2,426
School District Service Fees	13,054	-	-	-	-
Golf Fees	-	-	-	-	-
Ambulance Service Fees	9,150,467	-	-	-	-
Police Services	-	-	-	-	-
DWI Impound Administrative Fees	483,098	-	-	-	-
Range Usage Fees	-	-	-	-	-
Incarceration Cost Recovery	-	-	-	-	-
Health Service Fees	113,572	-	-	-	-
Sanitary Inspection Fees	965,984	-	-	-	-
Cemetery Fees	416,828	-	-	-	-
Zoning Fees	443,413	-	-	-	-
Maps and Publications	-	-	-	-	-
Platting Fees	303,213	-	-	-	-
Fire Alarm Fees	-	-	-	-	-
Animal Shelter Fees	241,489	-	-	-	-
Mapping Fees	1,840	-	-	-	-
Hazardous Waste Fees	-	-	-	-	-
Fire Inspection Fees	-	-	-	-	-

MUNICIPALITY OF ANCHORAGE, ALASKA  
General Fund

Exhibit AA-3

Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance  
For the year ended December 31, 2021  
(info for year ended December 31, 2020)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area
Transit Fees	\$ 2,298,611	\$ -	\$ -	\$ -	\$ -
Transit Advertising Fees	417,362	-	-	-	-
Library Fees	15,659	-	-	-	-
Lost Book Reimbursement	7,119	-	-	-	-
Sale of Books	3,624	-	-	-	-
Copier Fees	13,384	-	-	-	-
Reimbursed Costs	1,250,715	-	-	-	-
US Passport Processing Fees	-	-	-	-	-
Appraisal Appeal Fees	2,113	-	-	-	-
Address Fees	24,430	-	-	-	-
Miscellaneous Services	7,968	-	-	-	-
Total Charges for Services	16,262,058	-	-	-	30,470
Fines and Forfeitures:					
Parking Enforcement Fines	53,966	-	-	-	-
Library Book Fines	1,252	-	-	-	-
Traffic Court Fines	-	-	-	-	-
Trial Court Fines	-	-	-	-	-
Counter Fines	-	-	-	-	-
Curfew Fines	-	-	-	-	-
Minor Tobacco Fines	-	-	-	-	-
Pre-Trial Diversion Costs	47,625	-	-	-	-
Other Fines and Forfeitures	52,730	-	-	-	-
Total Fines and Forfeitures	155,573	-	-	-	-
Investment Income (Loss):					
Short-Term Investments	(1,969,781)	-	5,578	920	(10,922)
Other	13,763	-	-	-	-
Total Investment Income (Loss)	(1,956,018)	-	5,578	920	(10,922)
Restricted Contributions	109,958	-	-	-	6,228
Other:					
Leases and Rentals	452,625	-	-	-	8,667
Parking Garages and Lots	4,161	-	-	-	-
Collection Revenue	241,373	-	-	-	-
Appeal Receipts	1,340	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	-	-
Prior Year Expenditure Recovery	295,336	-	274,128	-	359
Claims and Judgments	1,141,436	-	-	-	-
Cash Over and Short	331	-	-	-	-
Miscellaneous	446,534	-	-	-	3,000
Total Other	2,583,136	-	274,128	-	12,026
Total Revenues	487,690,177	80	1,588,767	330,643	3,486,693
<b>EXPENDITURES</b>					
General Government:					
Assembly	5,292,849	-	-	-	-
Equal Rights Commission	788,430	-	-	-	-
Equity and Justice	17,692	-	-	-	-
Internal Audit	56,502	-	-	-	-
Office of the Mayor	1,022,624	-	-	-	-
Municipal Attorney	2,252,575	-	-	-	-
Municipal Manager	(888,626)	-	-	-	-
Real Estate	4,580,145	-	-	-	-
Finance	8,171,906	-	-	-	-
Chief Fiscal Officer	575,860	-	-	-	-
Office of Management & Budget	(72,052)	-	-	-	-
Information Technology	311,543	-	-	-	-
Human Resources	1,497,829	-	-	-	-
Purchasing	229,495	-	-	-	-
Administration	198,339	-	-	-	-
Total General Government	24,035,111	-	-	-	-
Public Safety:					
Health and Human Services	53,584,737	-	-	-	-
Fire Services	30,983,498	-	1,212,176	-	1,074,856
Police Services	4,297,637	-	-	-	684,699
Total Public Safety	88,865,872	-	1,212,176	-	1,759,555
Public Services:					
Economic and Community Development	53,287,175	-	-	-	277,891
Public Transportation	27,262,816	-	-	-	-
Public Works	8,134,776	-	-	-	-
Education	293,429,596	-	-	-	-
Maintenance and Operations	(1,226,677)	-	-	290,197	1,100,170
Total Public Services	380,887,686	-	-	290,197	1,378,061
PERS On-behalf Expenditures	5,200,273	-	-	-	20,649
Debt Service:					
Principal	2,816,207	-	-	-	-
Interest and Fiscal Agent Charges	2,072,296	-	-	-	-
Bond Issuance Costs	138,394	-	-	-	-
Total Debt Service	5,026,897	-	-	-	-
Capital Outlay	-	-	-	-	8,897
Total Expenditures	504,015,839	-	1,212,176	290,197	3,167,162
Excess (Deficiency) of Revenues over Expenditures	(16,325,662)	80	376,591	40,446	319,531

MUNICIPALITY OF ANCHORAGE, ALASKA  
General Fund

Exhibit AA-3

Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance  
For the year ended December 31, 2021  
(info for year ended December 31, 2020)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers from Other Funds:					
Miscellaneous Operational Grants Fund	\$ 1,504,433	\$ -	\$ -	\$ -	-
MOA Trust Fund	18,800,000	-	-	-	-
Electric Utility Fund	7,269,631	-	-	-	-
Areawide Capital Projects Fund	750,127	-	-	-	-
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	13	-	-	-	-
Refuse Utility Fund	506,207	-	-	-	-
Solid Waste Utility Fund	1,960,529	-	-	-	-
Water Utility Fund	9,725,556	-	-	-	-
Wastewater Utility Fund	7,439,635	-	-	-	-
Airport Fund	71,704	-	-	-	-
Port Fund	2,045,664	-	-	-	-
Anchorage Hydropower Fund	300,000	-	-	-	-
Miscellaneous Capital Projects Fund	-	-	-	-	-
Anchorage Metropolitan Police Capital Projects Fund	-	-	-	-	-
Total Transfers from Other Funds	50,373,499	-	-	-	-
Transfers from Other Sub-Funds:					
Areawide Service Area Fund	-	-	-	-	-
MLP Sale 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	(314,793)	-	-	-	-
State Grants Fund	(672,708)	-	-	-	-
Federal Grants Fund	(203,396)	-	-	-	-
Miscellaneous Operational Grants Fund	(50,220)	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	(165,319)	-	-	-	-
Anchorage Metropolitan Police Capital Projects Fund	-	-	-	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	(179,344)	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	-	-	-	-
General Liability and Workers Compensation Fund	(1,043,473)	-	-	-	-
CBERRRSA Capital Projects Fund	-	-	-	-	-
Areawide Capital Projects Fund	(3,060,915)	-	-	-	-
Miscellaneous Capital Projects Fund	-	-	-	(40,000)	-
Public Transportation Capital Projects Fund	(476,856)	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	(637,732)	-	-	-	-
Girdwood Valley Capital Projects Fund	(473,217)	-	-	-	(618,537)
Information Technology Capital Projects Fund	(1,443,337)	-	-	-	-
Equipment Maintenance Fund	(36,200)	-	-	-	-
Disaster Recovery Fund	(32,686,722)	-	-	-	-
Total Transfers to Other Funds	(41,444,232)	-	-	(40,000)	(618,537)
Transfers to Other Sub-Funds:					
Areawide Service Area Fund	-	-	-	-	-
ER-Chugiak Birchwood Rural Roads	-	-	-	-	-
Police and Fire Retiree Medical Administration Fund	(100,002)	-	-	-	-
Total Transfers to Other Sub-Funds	(100,002)	-	-	-	-
Premium on Bonds and Notes	664,322	-	-	-	-
Refunding Bonds Issued	1,366,696	-	-	-	-
Proceeds from Sale of Capital Assets	94,749	-	-	-	-
Insurance Recoveries	272,596	-	-	-	-
Draws on Capital Leases	1,692,040	-	-	-	-
Payment to Refunded Bond Escrow Agent	(1,361,148)	-	-	-	-
Total Other Financing Sources (Uses)	11,558,520	-	-	(40,000)	(618,537)
Net Change in Fund Balances	(4,767,142)	80	376,591	446	(299,006)
Fund Balance (Deficit), January 1	(23,870,450)	(1,174)	2,383,910	462,055	1,163,882
Fund Balance (Deficit), December 31	\$ (28,637,592)	\$ (1,094)	\$ 2,760,501	\$ 462,501	\$ 864,876

MUNICIPALITY OF ANCHORAGE, ALASKA  
General Fund

Exhibit AA-3

Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance  
For the year ended December 31, 2021  
(info for year ended December 31, 2020)

	Former Borough Roads and Drainage Service Area	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area
<b>REVENUES</b>					
Taxes:					
Real Property	\$ -	\$ 44,794,368	\$ 62,233,462	\$ 10,001,301	\$ 65,913,318
Personal Property	(1,998)	3,940,097	6,532,582	138,094	5,562,074
Foreclosed Property	-	-	-	-	-
Aircraft	-	-	-	-	-
Motor Vehicle Registration	-	1,054,840	1,399,258	136,133	1,396,416
Motor Vehicle Rental	-	-	-	-	-
Hotel - Motel	-	-	290,241	-	-
Excise on Tobacco Products	-	-	-	-	-
Excise on Marijuana Products	-	-	-	-	-
Excise on Fuel Products	-	-	-	-	-
Tax Cost Recoveries	-	21,825	18,263	4,530	36,770
Penalties and Interest	(1,550)	399,872	449,819	57,108	610,953
Total Taxes	(3,548)	50,211,002	70,923,625	10,337,166	73,519,531
Assessments in Lieu of Taxes:					
Municipal Enterprise Service Assessment	-	-	-	-	-
Payments in Lieu of Property Taxes	-	-	-	-	-
Total Assessments in Lieu of Taxes	-	-	-	-	-
Special Assessments:					
Collections	-	-	347,619	-	-
Penalties and Interest	-	-	76,620	-	-
Total Special Assessments	-	-	424,239	-	-
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	-	-	62,827	-	-
Building Permit Plan Reviews	-	581,880	-	-	-
Inspections	-	-	-	-	-
Building and Grading Permits	-	-	-	-	-
Electrical Permits	-	-	-	-	-
Mechanical, Gas and Plumbing Permits	-	-	-	-	-
Sign Permits	-	-	-	-	-
Elevator Permits	-	-	-	-	-
Mobile Home and Park Permits	-	-	-	-	-
Land Use Permits	-	-	-	-	-
Miscellaneous Permits	-	-	-	-	-
Total Licenses and Permits	-	581,880	62,827	-	-
Intergovernmental:					
Federal Government:					
Other Federal Grants - Direct	-	-	-	-	-
Build America Bond Subsidy	-	636	9,429	-	-
State of Alaska:					
Municipal Assistance	-	-	-	-	-
State of Alaska On-behalf Payments	-	4,430,006	245,880	25,030	5,299,423
Fisheries Tax	-	-	-	-	-
Liquor License	-	-	-	-	342,750
Electric Co-op Allocation	-	84,812	111,350	-	112,852
National Forest Allocation	-	-	54,115	-	-
Traffic Signal Management	-	-	512,892	12,074	-
State Grant Revenue - Direct	-	-	-	-	-
Total Intergovernmental	-	4,515,454	933,666	37,104	5,755,025
Charges for Services:					
Aquatics	-	-	-	-	-
Program Lessons and Camp	-	-	-	-	-
Recreation Centers and Programs	-	-	-	-	-
Recreation Center Rentals and Activities	-	-	-	-	-
Parks and Recreation	-	-	-	-	-
Sports and Parks Activities	-	-	-	-	-
Fire Service Fees	-	-	-	-	-
Camping Fees	-	-	-	-	-
School District Service Fees	-	-	-	-	-
Golf Fees	-	-	-	-	-
Ambulance Service Fees	-	-	-	-	-
Police Services	-	-	-	-	-
DWI Impound Administrative Fees	-	-	-	-	288,729
Range Usage Fees	-	-	-	-	6,335
Incarceration Cost Recovery	-	-	-	-	167,283
Health Service Fees	-	-	-	-	-
Sanitary Inspection Fees	-	-	-	-	-
Cemetery Fees	-	-	-	-	-
Zoning Fees	-	-	-	-	-
Maps and Publications	-	-	-	-	-
Platting Fees	-	-	-	-	-
Fire Alarm Fees	-	74,692	-	-	-
Animal Shelter Fees	-	-	-	-	-
Mapping Fees	-	-	-	-	-
Hazardous Waste Fees	-	194,276	-	-	-
Fire Inspection Fees	-	174,458	-	-	-

MUNICIPALITY OF ANCHORAGE, ALASKA  
General Fund

Exhibit AA-3

Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance  
For the year ended December 31, 2021  
(info for year ended December 31, 2020)

	Former Borough Roads and Drainage Service Area	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area
Transit Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Transit Advertising Fees	-	-	-	-	-
Library Fees	-	-	-	-	-
Lost Book Reimbursement	-	-	-	-	-
Sale of Books	-	-	-	-	-
Copier Fees	-	1,630	-	-	-
Reimbursed Costs	-	78,105	131	48,870	567,937
US Passport Processing Fees	-	-	-	-	-
Appraisal Appeal Fees	-	-	-	-	-
Address Fees	-	-	-	-	-
Miscellaneous Services	-	-	-	-	-
Total Charges for Services	-	523,161	131	48,870	1,030,284
Fines and Forfeitures:					
Parking Enforcement Fines	-	-	-	-	-
Library Book Fines	-	-	-	-	-
Traffic Court Fines	-	-	-	-	3,297,711
Trial Court Fines	-	-	-	-	1,490,329
Counter Fines	-	-	-	-	2,164,019
Curfew Fines	-	-	-	-	511
Minor Tobacco Fines	-	-	-	-	262
Pre-Trial Diversion Costs	-	-	-	-	-
Other Fines and Forfeitures	-	-	-	-	223,368
Total Fines and Forfeitures	-	-	-	-	7,176,200
Investment Income (Loss):					
Short-Term Investments	657	116,059	(267,762)	9,534	192,599
Other	-	-	-	-	-
Total Investment Income (Loss)	657	116,059	(267,762)	9,534	192,599
Restricted Contributions	-	-	-	-	-
Other:					
Leases and Rentals	-	23,357	-	-	-
Parking Garages and Lots	-	-	-	-	-
Collection Revenue	-	-	-	-	-
Appeal Receipts	-	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	-	384,327
Prior Year Expenditure Recovery	-	36,443	28,782	635	18,470
Claims and Judgments	-	-	-	-	-
Cash Over and Short	-	-	-	-	61
Miscellaneous	-	23,450	-	41,204	47,910
Total Other	-	83,250	28,782	41,839	450,768
Total Revenues	(2,891)	56,030,806	72,105,508	10,474,513	88,124,407
<b>EXPENDITURES</b>					
General Government:					
Assembly	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-
Equity and Justice	-	-	-	-	-
Internal Audit	-	-	-	-	-
Office of the Mayor	-	-	-	-	-
Municipal Attorney	-	-	-	-	-
Municipal Manager	-	-	-	-	-
Real Estate	-	-	-	-	-
Finance	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-
Office of Management & Budget	-	-	-	-	-
Information Technology	-	-	-	-	-
Human Resources	-	-	-	-	-
Purchasing	-	-	-	-	-
Administration	-	-	-	-	-
Total General Government	-	-	-	-	-
Public Safety:					
Health and Human Services	-	-	-	-	-
Fire Services	-	78,232,299	-	-	-
Police Services	-	-	-	-	129,280,203
Total Public Safety	-	78,232,299	-	-	129,280,203
Public Services:					
Economic and Community Development	-	-	-	-	-
Public Transportation	-	-	-	-	-
Public Works	-	-	-	-	-
Education	-	-	-	-	-
Maintenance and Operations	-	-	29,260,004	6,811,526	-
Total Public Services	-	-	29,260,004	6,811,526	-
PERS On-behalf Expenditures	-	4,430,006	245,880	25,030	5,299,423
Debt Service:					
Principal	-	2,536,458	29,134,556	-	278,947
Interest and Fiscal Agent Charges	-	1,226,036	14,012,088	-	455,214
Bond Issuance Costs	-	32,282	81,978	-	37,425
Total Debt Service	-	3,794,776	43,228,622	-	771,586
Capital Outlay	-	-	-	-	-
Total Expenditures	-	86,457,081	72,734,506	6,836,556	135,351,212
Excess (Deficiency) of Revenues over Expenditures	(2,891)	(30,426,275)	(628,998)	3,637,957	(47,226,805)



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, 2021  
(info for year ended December 31, 2020)

Exhibit AA-3

	Former Borough Roads and Drainage Service Area	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers from Other Funds:					
Miscellaneous Operational Grants Fund	\$ -	\$ -	\$ -	\$ -	-
MOA Trust Fund	-	-	-	-	-
Electric Utility Fund	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	26	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	-	1,014	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-
Public Transportation Capital Projects Fund	-	-	-	-	-
Refuse Utility Fund	-	-	-	-	-
Solid Waste Utility Fund	-	-	-	-	-
Water Utility Fund	-	-	-	-	-
Wastewater Utility Fund	-	-	-	-	-
Airport Fund	-	-	-	-	-
Port Fund	-	-	-	-	-
Anchorage Hydropower Fund	-	-	-	-	-
Miscellaneous Capital Projects Fund	-	-	-	-	-
Anchorage Metropolitan Police Capital Projects Fund	-	-	-	-	147
Total Transfers from Other Funds	-	26	1,014	-	147
Transfers from Other Sub-Funds:					
Areawide Service Area Fund	-	-	-	-	-
MLP Sale Fund	-	-	-	-	-
Anchorage Metropolitan Police Service Area Fund	-	-	-	-	-
LRSA Other Contributing Roads Service Area Fund	-	-	-	99,655	-
Total Transfers from Other Sub-Funds	-	-	-	99,655	-
Transfers to Other Funds:					
Convention Center Operating Reserve Fund	-	-	(9,941)	-	-
State Grants Fund	-	(6,638)	(18,060)	-	(92,240)
Federal Grants Fund	-	(93)	-	-	(35,911)
Miscellaneous Operational Grants Fund	-	-	-	-	(550,000)
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-
Anchorage Metropolitan Police Capital Projects Fund	-	-	-	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	-	(364,123)	-	-	(543,467)
Police and Fire Certificate of Participation Bond Fund	-	(2,259,680)	-	-	(3,174,855)
General Liability and Workers Compensation Fund	-	-	-	-	-
CBERRRSA Capital Projects Fund	-	-	-	(3,547,694)	-
Areawide Capital Projects Fund	-	-	-	-	-
Miscellaneous Capital Projects Fund	-	-	-	-	-
Public Transportation Capital Projects Fund	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-
Girdwood Valley Capital Projects Fund	-	-	-	-	-
Information Technology Capital Projects Fund	-	-	-	-	-
Equipment Maintenance Fund	-	-	(490,000)	-	-
Disaster Recovery Fund	-	-	-	-	-
Total Transfers to Other Funds	-	(2,630,534)	(518,001)	(3,547,694)	(4,396,473)
Transfers to Other Sub-Funds:					
Areawide Service Area Fund	-	-	-	-	-
ER-Chugiak Birchwood Rural Roads	-	-	-	(99,655)	-
Police and Fire Retiree Medical Administration Fund	-	-	-	-	(97,593)
Total Transfers to Other Sub-Funds	-	-	-	(99,655)	(97,593)
Premium on Bonds and Notes	-	147,627	10,545	-	221,441
Refunding Bonds Issued	-	1,841,765	20,031,223	-	7,524
Proceeds from Sale of Capital Assets	-	-	-	-	122,197
Insurance Recoveries	-	-	5,312	-	-
Draws on Capital Leases	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	(1,834,288)	(19,949,903)	-	(7,493)
Total Other Financing Sources (Uses)	-	(2,475,404)	(419,810)	(3,547,694)	(4,150,250)
Net Change in Fund Balances	(2,891)	(32,901,679)	(1,048,808)	90,263	(51,377,055)
Fund Balance (Deficit), January 1	122,473	38,498,169	10,936,813	6,555,001	65,050,983
Fund Balance (Deficit), December 31	\$ 119,582	\$ 5,596,490	\$ 9,888,005	\$ 6,645,264	\$ 13,673,928

MUNICIPALITY OF ANCHORAGE, ALASKA  
General Fund

Exhibit AA-3

Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance  
For the year ended December 31, 2021  
(info for year ended December 31, 2020)

	Turnagain Arm Police Service Area	Anchorage Bow Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment
<b>REVENUES</b>					
Taxes:					
Real Property	\$ 17,989	\$ 20,593,439	\$ 4,145,602	\$ -	-
Personal Property	6,071	1,954,170	78,365	-	-
Foreclosed Property	-	-	-	-	-
Aircraft	-	-	-	-	-
Motor Vehicle Registration	-	363,351	-	-	-
Motor Vehicle Rental	-	-	-	-	-
Hotel - Motel	-	193,490	-	-	-
Excise on Tobacco Products	-	-	-	-	-
Excise on Marijuana Products	-	-	-	-	-
Excise on Fuel Products	-	-	-	-	-
Tax Cost Recoveries	26	5,300	1,970	-	-
Penalties and Interest	173	135,559	25,243	(286)	-
Total Taxes	24,259	23,245,309	4,251,180	(286)	-
Assessments in Lieu of Taxes:					
Municipal Enterprise Service Assessment	-	-	-	-	-
Payments in Lieu of Property Taxes	-	-	-	-	-
Total Assessments in Lieu of Taxes	-	-	-	-	-
Special Assessments:					
Collections	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Total Special Assessments	-	-	-	-	-
Licenses and Permits:					
Taxicab Permits and Revisions	-	-	-	-	-
Chauffeur Licenses and Renewals	-	-	-	-	-
Construction and ROW Permits	-	-	-	-	-
Animal Licenses	-	-	-	-	-
Mechanical Licenses and Exams	-	-	-	34,537	-
Local Business Licenses	-	-	-	72,819	-
Marijuana Licenses	-	-	-	-	-
Landscaping Plan Reviews	-	-	-	-	-
Building Permit Plan Reviews	-	-	-	1,144,070	-
Inspections	-	-	-	-	-
Building and Grading Permits	-	-	-	3,437,246	-
Electrical Permits	-	-	-	202,734	-
Mechanical, Gas and Plumbing Permits	-	-	-	526,049	-
Sign Permits	-	-	-	23,674	-
Elevator Permits	-	-	-	525,440	-
Mobile Home and Park Permits	-	-	-	2,685	-
Land Use Permits	-	-	-	-	-
Miscellaneous Permits	-	-	-	-	-
Total Licenses and Permits	-	-	-	5,969,254	-
Intergovernmental:					
Federal Government:					
Other Federal Grants - Direct	-	-	-	-	-
Build America Bond Subsidy	-	674	-	-	-
State of Alaska:					
Municipal Assistance	-	-	-	-	-
State of Alaska On-behalf Payments	-	225,678	36,831	177,530	68,282
Fisheries Tax	-	-	-	-	-
Liquor License	-	-	-	-	-
Electric Co-op Allocation	-	28,952	-	-	-
National Forest Allocation	-	-	-	-	-
Traffic Signal Management	-	-	-	-	-
State Grant Revenue - Direct	-	-	-	-	-
Total Intergovernmental	-	255,304	36,831	177,530	68,282
Charges for Services:					
Aquatics	-	361,103	83,606	-	-
Program Lessons and Camp	-	42	8,700	-	-
Recreation Centers and Programs	-	386,331	-	-	-
Recreation Center Rentals and Activities	-	-	81,643	-	-
Parks and Recreation	-	644,869	-	-	-
Sports and Parks Activities	-	-	-	-	-
Fire Service Fees	-	-	-	-	-
Camping Fees	-	113,098	-	-	-
School District Service Fees	-	203,453	-	-	79,379
Golf Fees	-	29,824	-	-	-
Ambulance Service Fees	-	-	-	-	-
Police Services	-	-	-	-	-
DWI Impound Administrative Fees	-	-	-	-	-
Range Usage Fees	-	-	-	-	-
Incarceration Cost Recovery	-	-	-	-	-
Health Service Fees	-	-	-	-	-
Sanitary Inspection Fees	-	-	-	-	-
Cemetery Fees	-	-	-	-	-
Zoning Fees	-	-	-	-	-
Maps and Publications	-	-	-	-	-
Platting Fees	-	-	-	-	-
Fire Alarm Fees	-	-	-	-	-
Animal Shelter Fees	-	-	-	-	-
Mapping Fees	-	-	-	-	-
Hazardous Waste Fees	-	-	-	-	-
Fire Inspection Fees	-	-	-	-	-

MUNICIPALITY OF ANCHORAGE, ALASKA  
General Fund

Exhibit AA-3

Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance  
For the year ended December 31, 2021  
(info for year ended December 31, 2020)

	Turnagain Arm Police Service Area	Anchorage Bowling Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment
Transit Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Transit Advertising Fees	-	-	-	-	-
Library Fees	-	-	-	-	-
Lost Book Reimbursement	-	-	-	-	-
Sale of Books	-	-	-	-	-
Copier Fees	-	-	-	21,385	-
Reimbursed Costs	-	42,845	29,995	-	979,628
US Passport Processing Fees	-	-	-	-	-
Appraisal Appeal Fees	-	-	-	-	-
Address Fees	-	-	-	-	-
Miscellaneous Services	-	-	-	-	-
Total Charges for Services	-	1,781,565	203,944	21,385	1,059,007
Fines and Forfeitures:					
Parking Enforcement Fines	-	-	-	-	-
Library Book Fines	-	-	-	-	-
Traffic Court Fines	-	-	-	-	-
Trial Court Fines	-	-	-	-	-
Counter Fines	-	-	-	-	-
Curfew Fines	-	-	-	-	-
Minor Tobacco Fines	-	-	-	-	-
Pre-Trial Diversion Costs	-	-	-	-	-
Other Fines and Forfeitures	-	-	-	29,175	-
Total Fines and Forfeitures	-	-	-	29,175	-
Investment Income (Loss):					
Short-Term Investments	11	(62,599)	13,874	(325,275)	10,883
Other	-	-	-	-	-
Total Investment Income (Loss)	11	(62,599)	13,874	(325,275)	10,883
Restricted Contributions	-	-	-	-	-
Other:					
Leases and Rentals	-	-	16,353	-	-
Parking Garages and Lots	-	-	-	-	-
Collection Revenue	-	-	-	-	-
Appeal Receipts	-	-	-	2,000	-
Criminal Rule 8 Collection Costs	-	-	-	-	-
Prior Year Expenditure Recovery	-	27,049	2,198	2,856	657
Claims and Judgments	-	-	-	-	-
Cash Over and Short	-	(226)	-	-	-
Miscellaneous	-	-	-	-	754,499
Total Other	-	26,823	18,551	4,856	755,156
Total Revenues	24,270	25,246,402	4,524,380	5,876,639	1,893,328
<b>EXPENDITURES</b>					
General Government:					
Assembly	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-
Equity and Justice	-	-	-	-	-
Internal Audit	-	-	-	-	-
Office of the Mayor	-	-	-	-	-
Municipal Attorney	-	-	-	-	-
Municipal Manager	-	-	-	-	-
Real Estate	-	-	-	-	-
Finance	-	-	-	-	2,177,886
Chief Fiscal Officer	-	-	-	-	-
Office of Management & Budget	-	-	-	-	-
Information Technology	-	-	-	-	-
Human Resources	-	-	-	-	-
Purchasing	-	-	-	-	-
Administration	-	-	-	-	-
Total General Government	-	-	-	-	2,177,886
Public Safety:					
Health and Human Services	-	-	-	-	-
Fire Services	-	-	-	-	-
Police Services	20,084	-	-	-	-
Total Public Safety	20,084	-	-	-	-
Public Services:					
Economic and Community Development	-	19,276,038	3,290,573	7,867,992	-
Public Transportation	-	-	-	-	-
Public Works	-	-	-	-	-
Education	-	-	-	-	-
Maintenance and Operations	-	-	-	-	-
Total Public Services	-	19,276,038	3,290,573	7,867,992	-
PERS On-behalf Expenditures	-	225,678	36,831	177,530	68,282
Debt Service:					
Principal	-	1,759,557	158,137	-	-
Interest and Fiscal Agent Charges	-	1,086,860	38,010	-	-
Bond Issuance Costs	-	11,017	140	-	-
Total Debt Service	-	2,857,434	196,287	-	-
Capital Outlay	-	-	-	-	1,449
Total Expenditures	20,084	22,359,150	3,523,691	8,045,522	2,247,617
Excess (Deficiency) of Revenues over Expenditures	4,186	2,887,252	1,000,689	(2,168,883)	(354,289)

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, 2021  
(info for year ended December 31, 2020)

Exhibit AA-3

	Turnagain Arm Police Service Area	Anchorage Bow Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers from Other Funds:					
Miscellaneous Operational Grants Fund	\$ -	\$ -	\$ -	\$ -	-
MOA Trust Fund	-	-	-	-	-
Electric Utility Fund	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	50	-	-	-
Public Transportation Capital Projects Fund	-	-	-	-	-
Refuse Utility Fund	-	-	-	-	-
Solid Waste Utility Fund	-	-	-	-	-
Water Utility Fund	-	-	-	-	-
Wastewater Utility Fund	-	-	-	-	-
Airport Fund	-	-	-	-	-
Port Fund	-	-	-	-	-
Anchorage Hydropower Fund	-	-	-	-	-
Miscellaneous Capital Projects Fund	-	-	-	-	-
Anchorage Metropolitan Police Capital Projects Fund	-	-	-	-	-
Total Transfers from Other Funds	-	50	-	-	-
Transfers from Other Sub-Funds:					
Areawide Service Area Fund	-	-	-	-	-
MLP Sale 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	-	(6,627)	-	-	-
State Grants Fund	-	-	-	-	-
Federal Grants Fund	-	-	-	-	-
Miscellaneous Operational Grants Fund	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-
Anchorage Metropolitan Police Capital Projects Fund	-	-	-	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	(393,967)	-	-
Police and Fire Retiree Medical Liability Fund	-	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	-	-	-	-
General Liability and Workers Compensation Fund	-	-	-	-	-
CBERRRSA Capital Projects Fund	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-
Miscellaneous Capital Projects Fund	-	-	-	-	-
Public Transportation Capital Projects Fund	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	(929,795)	-	-	-
Girdwood Valley Capital Projects Fund	-	-	-	-	-
Information Technology Capital Projects Fund	-	-	-	-	-
Equipment Maintenance Fund	-	-	-	-	-
Disaster Recovery Fund	-	-	-	-	-
Total Transfers to Other Funds	-	(936,422)	(393,967)	-	-
Transfers to Other Sub-Funds:					
Areawide Service Area Fund	-	-	-	-	-
ER-Chugiak Birchwood Rural Roads	-	-	-	-	-
Police and Fire Retiree Medical Administration Fund	-	-	-	-	-
Total Transfers to Other Sub-Funds	-	-	-	-	-
Premium on Bonds and Notes	-	10,545	-	-	-
Refunding Bonds Issued	-	2,313,032	34,760	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-
Draws on Capital Leases	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	(2,303,641)	(34,619)	-	-
Total Other Financing Sources (Uses)	-	(916,436)	(393,826)	-	-
Net Change in Fund Balances	4,186	1,970,816	606,863	(2,168,883)	(354,289)
Fund Balance (Deficit), January 1	9,040	2,102,147	5,016,702	(11,000,071)	2,189,071
Fund Balance (Deficit), December 31	\$ 13,226	\$ 4,072,963	\$ 5,623,565	\$ (13,168,954)	\$ 1,834,782

Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance  
For the year ended December 31, 2021  
(info for year ended December 31, 2020)

	Police and Fire Retiree Medical Administration	Areawide EMS Lease Special Levy	MLP Sale Proceeds	Areawide APD IT Systems Special Levy	Total 2021	Total 2020
<b>REVENUES</b>						
Taxes:						
Real Property	\$ -	\$ 761,987	\$ -	\$ 1,376,940	\$ 563,410,881	\$ 528,949,752
Personal Property	-	68,013	-	123,060	48,359,100	51,195,554
Foreclosed Property	-	-	-	-	208,920	66,375
Aircraft	-	-	-	-	163,558	167,580
Motor Vehicle Registration	-	-	-	-	10,492,568	10,895,112
Motor Vehicle Rental	-	-	-	-	7,356,550	3,130,797
Hotel - Motel	-	-	-	-	12,536,354	4,766,148
Excise on Tobacco Products	-	-	-	-	20,227,922	19,101,324
Excise on Marijuana Products	-	-	-	-	5,731,646	5,269,900
Excise on Fuel Products	-	-	-	-	12,174,995	11,693,166
Tax Cost Recoveries	-	-	-	-	(48,707)	(125,697)
Penalties and Interest	-	-	-	-	3,899,255	2,541,517
Total Taxes	-	830,000	-	1,500,000	684,513,042	637,651,528
Assessments in Lieu of Taxes:						
Municipal Enterprise Service Assessment	-	-	-	-	713,419	672,832
Payments in Lieu of Property Taxes	-	-	-	-	13,345,534	2,902,220
Total Assessments in Lieu of Taxes	-	-	-	-	14,058,953	3,575,052
Special Assessments:						
Collections	-	-	-	-	384,509	695,014
Penalties and Interest	-	-	-	-	82,326	102,157
Total Special Assessments	-	-	-	-	466,835	797,171
Licenses and Permits:						
Taxicab Permits and Revisions	-	-	-	-	27,865	239,865
Chauffeur Licenses and Renewals	-	-	-	-	20,870	17,390
Construction and ROW Permits	-	-	-	-	952,381	1,254,844
Animal Licenses	-	-	-	-	180,396	184,787
Mechanical Licenses and Exams	-	-	-	-	34,537	138,570
Local Business Licenses	-	-	-	-	91,029	493,043
Marijuana Licenses	-	-	-	-	20,900	22,400
Landscaping Plan Reviews	-	-	-	-	84,712	14,782
Building Permit Plan Reviews	-	-	-	-	2,215,507	2,129,329
Inspections	-	-	-	-	451,970	258,105
Building and Grading Permits	-	-	-	-	3,437,246	3,142,000
Electrical Permits	-	-	-	-	202,734	233,727
Mechanical, Gas and Plumbing Permits	-	-	-	-	526,049	621,141
Sign Permits	-	-	-	-	23,674	14,200
Elevator Permits	-	-	-	-	525,440	664,403
Mobile Home and Park Permits	-	-	-	-	2,685	994
Land Use Permits	-	-	-	-	135,116	108,551
Miscellaneous Permits	-	-	-	-	357,169	336,792
Total Licenses and Permits	-	-	-	-	9,290,280	9,874,923
Intergovernmental:						
Federal Government:						
Other Federal Grants - Direct	-	-	-	-	59,000	73,800
Build America Bond Subsidy	-	-	-	-	11,956	591,760
State of Alaska:						
Municipal Assistance	-	-	-	-	1,716,231	375,000
State of Alaska On-behalf Payments	18,527	-	-	-	15,748,109	15,343,588
Fisheries Tax	-	-	-	-	130,954	119,219
Liquor License	-	-	-	-	342,750	398,100
Electric Co-op Allocation	-	-	-	-	825,263	767,322
National Forest Allocation	-	-	-	-	54,115	61,761
Traffic Signal Management	-	-	-	-	2,079,898	542,614
State Grant Revenue - Direct	-	-	-	-	-	1,607,205
Total Intergovernmental	18,527	-	-	-	20,968,276	19,880,369
Charges for Services:						
Aquatics	-	-	-	-	444,709	282,686
Program Lessons and Camp	-	-	-	-	8,742	24,835
Recreation Centers and Programs	-	-	-	-	386,859	148,944
Recreation Center Rentals and Activities	-	-	-	-	83,182	183
Parks and Recreation	-	-	-	-	644,869	223,452
Sports and Parks Activities	-	-	-	-	88,115	90,464
Fire Service Fees	-	-	-	-	25,977	32,000
Camping Fees	-	-	-	-	115,524	7,275
School District Service Fees	-	-	-	-	295,886	286,099
Golf Fees	-	-	-	-	29,824	22,405
Ambulance Service Fees	-	-	-	-	9,150,467	7,789,927
Police Services	-	-	-	-	-	351,346
DWI Impound Administrative Fees	-	-	-	-	771,827	550,424
Range Usage Fees	-	-	-	-	6,335	7,088
Incarceration Cost Recovery	-	-	-	-	167,283	185,689
Health Service Fees	-	-	-	-	113,572	43,420
Sanitary Inspection Fees	-	-	-	-	965,984	1,461,271
Cemetery Fees	-	-	-	-	416,828	359,998
Zoning Fees	-	-	-	-	443,413	404,535
Maps and Publications	-	-	-	-	-	2,956
Platting Fees	-	-	-	-	303,213	264,425
Fire Alarm Fees	-	-	-	-	74,692	30,742
Animal Shelter Fees	-	-	-	-	241,489	210,762
Mapping Fees	-	-	-	-	1,840	722
Hazardous Waste Fees	-	-	-	-	194,276	215,036
Fire Inspection Fees	-	-	-	-	174,458	164,134

MUNICIPALITY OF ANCHORAGE, ALASKA  
General Fund

Exhibit AA-3

Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance  
For the year ended December 31, 2021  
(info for year ended December 31, 2020)

	Police and Fire Retiree Medical Administration	Areawide EMS Lease Special Levy	MLP Sale Proceeds	Areawide APD IT Systems Special Levy	Total 2021	Total 2020
Transit Fees	\$ -	\$ -	\$ -	\$ -	2,298,611	1,924,890
Transit Advertising Fees	-	-	-	-	417,362	371,074
Library Fees	-	-	-	-	15,659	30
Lost Book Reimbursement	-	-	-	-	7,119	4,774
Sale of Books	-	-	-	-	3,624	747
Copier Fees	-	-	-	-	36,399	30,594
Reimbursed Costs	8,944	-	-	-	3,007,170	3,078,038
US Passport Processing Fees	-	-	-	-	-	5,258
Appraisal Appeal Fees	-	-	-	-	2,113	-
Address Fees	-	-	-	-	24,430	-
Miscellaneous Services	-	-	-	-	7,968	3,318,451
Total Charges for Services	8,944	-	-	-	20,969,819	21,894,674
Fines and Forfeitures:						
Parking Enforcement Fines	-	-	-	-	53,966	65,916
Library Book Fines	-	-	-	-	1,252	1,389
Traffic Court Fines	-	-	-	-	3,297,711	2,643,314
Trial Court Fines	-	-	-	-	1,490,329	1,459,019
Counter Fines	-	-	-	-	2,164,019	1,666,349
Curfew Fines	-	-	-	-	511	861
Minor Tobacco Fines	-	-	-	-	262	927
Pre-Trial Diversion Costs	-	-	-	-	47,625	48,375
Other Fines and Forfeitures	-	-	-	-	305,273	364,806
Total Fines and Forfeitures	-	-	-	-	7,360,948	6,250,956
Investment Income (Loss):						
Short-Term Investments	1,457	-	574	-	(2,284,193)	260,549
Other	-	-	-	-	13,763	2,738,356
Total Investment Income (Loss)	1,457	-	574	-	(2,270,430)	2,998,905
Restricted Contributions	-	-	-	-	116,186	137,941
Other:						
Leases and Rentals	-	-	-	-	501,002	440,145
Parking Garages and Lots	-	-	-	-	4,161	21,372
Collection Revenue	-	-	-	-	241,373	137,806
Appeal Receipts	-	-	-	-	3,340	3,540
Criminal Rule 8 Collection Costs	-	-	-	-	384,327	267,492
Prior Year Expenditure Recovery	-	-	-	-	686,913	701,036
Claims and Judgments	-	-	-	-	1,141,436	-
Cash Over and Short	-	-	-	-	166	(1,494)
Miscellaneous	-	-	-	-	1,316,597	1,407,145
Total Other	-	-	-	-	4,279,315	2,977,042
Total Revenues	28,928	830,000	574	1,500,000	759,753,224	706,038,561
<b>EXPENDITURES</b>						
General Government:						
Assembly	-	-	-	-	5,292,849	4,246,118
Equal Rights Commission	-	-	-	-	788,430	744,873
Equity and Justice	-	-	-	-	17,692	-
Internal Audit	-	-	-	-	56,502	105,877
Office of the Mayor	-	-	-	-	1,022,624	696,527
Municipal Attorney	-	-	-	-	2,252,575	2,007,916
Municipal Manager	-	-	-	-	(888,626)	2,544,782
Real Estate	-	-	-	-	4,580,145	4,817,985
Finance	-	-	50,000	-	10,399,792	11,919,144
Chief Fiscal Officer	-	-	-	-	575,860	-
Office of Management & Budget	-	-	-	-	(72,052)	-
Information Technology	-	-	-	-	311,543	429,816
Human Resources	176,422	-	-	-	1,674,251	422,943
Purchasing	-	-	-	-	229,495	368,198
Administration	-	-	-	-	198,339	-
Total General Government	176,422	-	50,000	-	26,439,419	28,304,179
Public Safety:						
Health and Human Services	-	-	-	-	53,584,737	24,800,168
Fire Services	-	829,028	-	-	112,331,857	71,675,003
Police Services	-	-	-	-	134,282,623	81,309,428
Total Public Safety	-	829,028	-	-	300,199,217	177,784,599
Public Services:						
Economic and Community Development	-	-	-	-	83,999,669	78,879,268
Public Transportation	-	-	-	-	27,262,816	24,716,190
Public Works	-	-	-	-	8,134,776	8,342,425
Education	-	-	-	-	293,429,596	269,915,069
Maintenance and Operations	-	-	-	-	36,235,220	36,696,420
Total Public Services	-	-	-	-	449,062,077	418,549,372
PERS On-behalf Expenditures	18,527	-	-	-	15,748,109	15,343,588
Debt Service:						
Principal	-	-	-	-	36,683,862	43,455,726
Interest and Fiscal Agent Charges	-	-	-	-	18,890,504	19,821,404
Bond Issuance Costs	-	-	-	-	301,236	428,463
Total Debt Service	-	-	-	-	55,875,602	63,705,593
Capital Outlay	-	-	-	-	10,346	91,158
Total Expenditures	194,949	829,028	50,000	-	847,334,770	703,778,489
Excess (Deficiency) of Revenues over Expenditures	(166,021)	972	(49,426)	1,500,000	(87,581,546)	2,260,072

Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance  
For the year ended December 31, 2021  
(info for year ended December 31, 2020)

	Police and Fire Retiree Medical Administration	Areawide EMS Lease Special Levy	MLP Sale Proceeds	Areawide APD IT Systems Special Levy	Total 2021	Total 2020
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers from Other Funds:						
Miscellaneous Operational Grants Fund	\$ -	\$ -	\$ -	\$ -	1,504,433	\$ -
MOA Trust Fund	-	-	-	-	18,800,000	14,000,000
Electric Utility Fund	-	-	-	-	7,269,631	23,314,180
Areawide Capital Projects Fund	-	-	-	-	750,127	860
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	26	39
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	1,014	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	50	25
Public Transportation Capital Projects Fund	-	-	-	-	13	10
Refuse Utility Fund	-	-	-	-	506,207	486,177
Solid Waste Utility Fund	-	-	-	-	1,960,529	1,786,681
Water Utility Fund	-	-	-	-	9,725,556	10,703,946
Wastewater Utility Fund	-	-	-	-	7,439,635	7,055,969
Airport Fund	-	-	-	-	71,704	62,591
Port Fund	-	-	-	-	2,045,664	1,917,772
Anchorage Hydropower Fund	-	-	-	-	300,000	-
Miscellaneous Capital Projects Fund	-	-	-	-	-	687,994
Anchorage Metropolitan Police Capital Projects Fund	-	-	-	-	147	-
Total Transfers from Other Funds	-	-	-	-	50,374,736	60,016,244
Transfers from Other Sub-Funds:						
Areawide Service Area Fund	100,002	-	-	-	100,002	98,797
MLP Sale Fund	-	-	-	-	-	6,976,881
Anchorage Metropolitan Police Service Area Fund	97,593	-	-	-	97,593	98,797
LRSA Other Contributing Roads Service Area Fund	-	-	-	-	99,655	98,615
Total Transfers from Other Sub-Funds	197,595	-	-	-	297,250	7,273,090
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	-	-	-	-	(331,361)	(716,635)
State Grants Fund	-	-	-	-	(789,646)	(606,345)
Federal Grants Fund	-	-	-	-	(239,400)	(356,685)
Miscellaneous Operational Grants Fund	-	-	-	-	(600,220)	(1,364,580)
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	(165,319)	-
Anchorage Metropolitan Police Capital Projects Fund	-	-	-	-	-	(29,000)
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	(393,967)	(392,256)
Police and Fire Retiree Medical Liability Fund	-	-	-	-	(1,086,934)	(1,086,934)
Police and Fire Certificate of Participation Bond Fund	-	-	-	-	(5,434,535)	(5,432,040)
General Liability and Workers Compensation Fund	-	-	-	-	(1,043,473)	(1,715,000)
CBERRRSA Capital Projects Fund	-	-	-	-	(3,547,694)	(3,538,074)
Areawide Capital Projects Fund	-	-	-	-	(3,060,915)	(13,779,078)
Miscellaneous Capital Projects Fund	-	-	-	-	(40,000)	(40,000)
Public Transportation Capital Projects Fund	-	-	-	-	(476,856)	(184,235)
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	(1,567,527)	(750,000)
Girdwood Valley Capital Projects Fund	-	-	-	-	(1,091,754)	(240,000)
Information Technology Capital Projects Fund	-	-	-	-	(1,443,337)	(1,269,607)
Equipment Maintenance Fund	-	-	-	-	(526,200)	(350,000)
Disaster Recovery Fund	-	-	-	-	(32,686,722)	-
Total Transfers to Other Funds	-	-	-	-	(54,525,860)	(31,850,469)
Transfers to Other Sub-Funds:						
Areawide Service Area Fund	-	-	-	-	-	(6,976,881)
ER-Chugiak Birchwood Rural Roads	-	-	-	-	(99,655)	(98,615)
Police and Fire Retiree Medical Administration Fund	-	-	-	-	(197,595)	(197,594)
Total Transfers to Other Sub-Funds	-	-	-	-	(297,250)	(7,273,090)
Premium on Bonds and Notes	-	-	-	-	1,054,480	4,398,625
Refunding Bonds Issued	-	-	-	-	25,595,000	59,485,000
Proceeds from Sale of Capital Assets	-	-	-	-	216,946	419,317
Insurance Recoveries	-	-	-	-	277,908	73,419
Draws on Capital Leases	-	-	-	-	1,692,040	1,269,607
Payment to Refunded Bond Escrow Agent	-	-	-	-	(25,491,092)	(63,000,865)
Total Other Financing Sources (Uses)	197,595	-	-	-	(805,842)	30,810,878
Net Change in Fund Balances	31,574	972	(49,426)	1,500,000	(88,387,388)	33,070,950
Fund Balance (Deficit), January 1	301,806	-	72,613	-	99,992,970	66,922,020
Fund Balance (Deficit), December 31	\$ 333,380	\$ 972	\$ 23,187	\$ 1,500,000	\$ 11,605,582	\$ 99,992,970

MUNICIPALITY OF ANCHORAGE, ALASKA  
Areawide Service Area  
Comparative Balance Sheet  
December 31, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Cash	\$ 7,670	\$ 7,670
Cash and Investments in Central Treasury	36,576,342	4,206,802
Investments	637,433	650,010
Accrued Interest on Investments	579,783	416,205
Taxes Receivable:		
Delinquent Taxes	5,616,912	7,341,982
Tax Liens	94,125	63,731
Penalties and Interest	1,242,367	1,951,856
Less: Allowance for Uncollectibles	(41,871)	(158,952)
Total Net Taxes Receivable	6,911,533	9,198,617
Accounts Receivable:		
Accounts Receivable	17,746,208	14,295,350
Less: Allowance for Uncollectibles	(7,197,793)	(3,057,467)
Total Net Accounts Receivable	10,548,415	11,237,883
Special Assessments Receivable:		
Current	11,426	12,773
Delinquent	-	1,016
Unbilled	86,779	122,852
Total Special Assessments Receivable	98,205	136,641
Intergovernmental Receivables	2,529,354	829,386
Due from Component Unit:		
Anchorage School District	5,654	5,654
Total Due from Component Units	5,654	5,654
Due from Other Sub-Funds:		
Former City Service Area Fund	1,086	1,174
Building Safety Fund	12,705,142	10,620,839
Total Due from Other Sub-Funds	12,706,228	10,622,013
Due from Other Funds:		
Federal Grants Fund	-	6,520,882
Areawide Capital Projects Fund	89,911	89,911
Information Technology Fund	25,145,039	22,940,815
Disaster Recovery Fund	5,673,872	-
Other Restricted Resources Fund	193,928	231,433
Total Due from Other Funds	31,102,750	29,783,041
Inventories, at Cost	1,156,041	1,211,698
Prepaid Items and Deposits	32,701	162,653
Assets Held for Resale	4,888,761	4,888,761
Advances to Disaster Recovery Fund	12,438,547	10,532,378
Advances to COVID FEMA Funds	-	24,599,287
Advance to Areawide Capital Projects Fund	410,289	516,525
<b>TOTAL ASSETS</b>	<b>\$ 120,629,706</b>	<b>\$ 109,005,224</b>

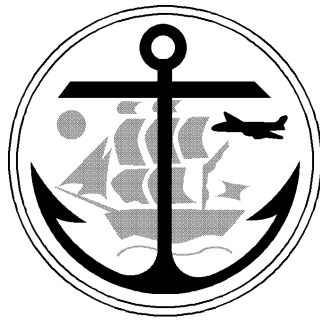


MUNICIPALITY OF ANCHORAGE, ALASKA  
Areawide Service Area  
Comparative Balance Sheet  
December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>LIABILITIES</b>		
Accounts Payable and Retainages	\$ 14,726,598	\$ 15,369,555
Accrued Payroll Liabilities	5,017,720	4,951,631
Due to Component Units:		
Anchorage School District	<u>116,635,793</u>	<u>99,189,154</u>
Total Due to Component Units	<u>116,635,793</u>	<u>99,189,154</u>
Unearned Revenue and Deposits	845,458	584,039
Advances from Workers Comp and General Liability	5,792,216	6,157,392
Advances from Medical Dental Self Insurance	91,595	130,031
Total Liabilities	<u>143,109,380</u>	<u>126,381,802</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	5,357,286	5,965,502
Unavailable Revenues - Special Assessments	91,595	128,415
Unavailable Revenues - Risk Management Claims	198,241	399,955
Time Restricted Health Permits Receipts	<u>510,796</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>6,157,918</u>	<u>6,493,872</u>
<b>FUND BALANCE (DEFICIT)</b>		
Nonspendable	18,926,339	41,911,302
Restricted	637,433	650,010
Committed	18,240,891	46,591,208
Unassigned (Deficit)	<u>(66,442,255)</u>	<u>(113,022,970)</u>
Total Fund Deficit	<u>(28,637,592)</u>	<u>(23,870,450)</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND DEFICIT</b>	<u>\$ 120,629,706</u>	<u>\$ 109,005,224</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 Areawide Service Area  
 Comparative Statements of Revenues, Expenditures, Other Financing  
 Sources (Uses) and Changes in Fund Balance (Deficit)  
 For The Years Ended December 31, 2021 and 2020

	2021	2020
<b>REVENUES</b>		
Taxes	\$ 444,611,937	\$ 315,806,029
Assessments in Lieu of Taxes	14,058,953	3,575,052
Special Assessments	42,508	27,680
Licenses and Permits	2,676,319	2,898,615
Intergovernmental	9,145,753	7,612,158
Charges for Services	16,262,058	17,878,222
Fines and Forfeitures	155,573	189,982
Investment Income (Loss)	(1,956,018)	1,594,710
Restricted Contributions	109,958	137,941
Other	2,583,136	1,417,259
Total Revenues	<u>487,690,177</u>	<u>351,137,648</u>
<b>EXPENDITURES</b>		
General Government:		
Assembly	5,292,849	4,246,118
Equal Rights Commission	788,430	744,873
Equity and Justice	17,692	-
Internal Audit	56,502	105,877
Office of the Mayor	1,022,624	696,527
Municipal Attorney	2,252,575	2,007,916
Municipal Manager	(888,626)	2,544,782
Finance	8,171,906	9,633,668
Chief Fiscal Officer	575,860	-
Office of Management and Budget	(72,052)	-
Information Technology	311,543	429,816
Human Resources	1,497,829	255,558
Purchasing	229,495	368,198
Real Estate	4,580,145	4,817,985
Non Departmental	198,339	-
Total General Government	<u>24,035,111</u>	<u>25,851,318</u>
Public Safety:		
Health and Human Services	53,584,737	24,800,168
Fire Services	30,983,498	22,390,223
Police Services	4,297,637	4,024,907
Total Public Safety	<u>88,865,872</u>	<u>51,215,298</u>
Public Services:		
Economic and Community Development	53,287,175	48,547,796
Public Transportation	27,262,816	24,716,190
Public Works	8,134,776	8,342,425
Education	293,429,596	269,915,069
Maintenance and Operations	(1,226,677)	(1,216,064)
Total Public Services	<u>380,887,686</u>	<u>350,305,416</u>
PERS On-behalf Expenditures	5,200,273	4,927,490
Debt Service:		
Principal	2,816,207	10,280,349
Interest and Fiscal Agent Charges	2,072,296	2,331,659
Bond Issuance Costs	138,394	127,882
Total Debt Service	<u>5,026,897</u>	<u>12,739,890</u>
Total Expenditures	<u>504,015,839</u>	<u>445,039,412</u>
Deficiency of Revenues over Expenditures	<u>(16,325,662)</u>	<u>(93,901,764)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Premium on Bonds and Notes	664,322	611,630
Refunding Bonds Issued	1,366,696	2,469,517
Payment to Refunded Bond Escrow Agent	(1,361,148)	(2,670,836)
Transfers from Other Sub-Funds	-	6,976,881
Transfers from Other Funds	50,373,499	53,038,520
Transfers to Other Sub-Funds	(100,002)	(98,797)
Transfers to Other Funds	(41,444,232)	(19,437,131)
Proceeds from Sale of Capital Assets	94,749	244,058
Insurance Recoveries	272,596	70,600
Draws on Capital Lease	1,692,040	1,269,607
Total Other Financing Sources (Uses)	<u>11,558,520</u>	<u>42,474,049</u>
Net Change in Fund Balances	(4,767,142)	(51,427,715)
Fund Balance (Deficit), January 1	<u>(23,870,450)</u>	<u>27,557,265</u>
Fund Deficit, December 31	<u>\$ (28,637,592)</u>	<u>\$ (23,870,450)</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA  
Areawide Service Area  
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources  
For the Year Ended December 31, 2021

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 350,671,254	\$ 348,732,607	\$ (1,938,647)
Personal Property	31,289,155	29,829,996	(1,459,159)
Foreclosed Property	159,780	208,920	49,140
Aircraft	126,000	163,558	37,558
Motor Vehicle Registration	6,210,946	6,090,541	(120,405)
Motor Vehicle Rental	5,100,000	7,356,550	2,256,550
Hotel and Motel	9,647,949	12,052,623	2,404,674
Excise on Tobacco Products	20,700,000	20,227,922	(472,078)
Excise on Marijuana Products	5,400,000	5,731,646	331,646
Excise on Fuel Products	12,640,000	12,174,995	(465,005)
Tax Cost Recoveries	10,100	(139,758)	(149,858)
Penalties and Interest	1,320,479	2,182,337	861,858
Total Taxes	443,275,663	444,611,937	1,336,274
Assessments in Lieu of Taxes:			
Municipal Enterprise Service Assessment	655,572	713,419	57,847
Assessments in Lieu of Property Taxes	12,793,283	13,345,534	552,251
Total Assessments in Lieu of Taxes	13,448,855	14,058,953	610,098
Special Assessments:			
Collections	-	36,820	36,820
Penalties and Interest	7,830	5,688	(2,142)
Total Special Assessments	7,830	42,508	34,678
Licenses and Permits:			
Taxicab Permits and Revisions	5,000	27,865	22,865
Chauffeur Licenses and Renewals	21,000	20,870	(130)
Construction and ROW Permits	1,165,000	952,381	(212,619)
Animal Licenses	256,500	180,396	(76,104)
Local Business Licenses	18,000	18,210	210
Marijuana Licenses	41,000	20,900	(20,100)
Landscaping Plan Reviews	17,000	21,885	4,885
Building Permit Plan Reviews	452,030	489,557	37,527
Inspections	375,000	451,970	76,970
Land Use Permits	110,870	135,116	24,246
Miscellaneous Permits	356,950	357,169	219
Total Licenses and Permits	2,818,350	2,676,319	(142,031)
Intergovernmental:			
Other Federal Grants - Direct	60,000	59,000	(1,000)
Build America Bond Subsidy	-	1,217	1,217
State of Alaska:			
Municipal Assistance	1,737,954	1,716,231	(21,723)
State of Alaska On-behalf Payments	-	5,200,273	5,200,273
Fisheries Tax	143,000	130,954	(12,046)
Electric Co-op Allocation	497,628	483,146	(14,482)
Traffic Signal Management	1,420,440	1,554,932	134,492
Total Intergovernmental	3,859,022	9,145,753	5,286,731
Charges for Services:			
Sports and Parks Activities	70,000	88,115	18,115
School District Service Fees	40,000	13,054	(26,946)
Ambulance Service Fees	10,344,020	9,150,467	(1,193,553)
DWI Impound Administrative Fees	290,000	483,098	193,098
Health Service Fees	559,155	113,572	(445,583)
Sanitary Inspection Fees	1,581,095	965,984	(615,111)
Cemetery Fees	322,634	416,828	94,194
Zoning Fees	449,970	443,413	(6,557)
Platting Fees	375,765	303,213	(72,552)
Animal Shelter Fees	275,750	241,489	(34,261)
Mapping Fees	2,000	1,840	(160)
Transit Fees	2,000,000	2,298,611	298,611
Transit Advertising Fees	316,000	417,362	101,362
Library Fees	10,300	15,659	5,359
Lost Book Reimbursement	10,000	7,119	(2,881)
Sale of Books	4,690	3,624	(1,066)
Copier Fees	11,550	13,384	1,834
Reimbursed Costs	1,635,797	1,250,715	(385,082)
US Passport Processing Fees	3,000	-	(3,000)
Appraisal Appeal Fees	5,000	2,113	(2,887)
Address Fees	21,000	24,430	3,430
Miscellaneous Services	13,968	7,968	(6,000)

MUNICIPALITY OF ANCHORAGE, ALASKA  
Areawide Service Area  
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources  
For the Year Ended December 31, 2021

	Estimated	Actual	Variance With Final Budget
REVENUES			
Total Charges for Services	\$ 18,341,694	\$ 16,262,058	\$ (2,079,636)
Fines and Forfeitures:			
Parking Enforcement Fines	138,000	53,966	(84,034)
Library Book Fines	-	1,252	1,252
Pre-Trial Diversion Costs	50,000	47,625	(2,375)
Traffic Court Fines	250,000	-	(250,000)
Other Fines and Forfeitures	67,750	52,730	(15,020)
Total Fines and Forfeitures	505,750	155,573	(350,177)
Investment Income (Loss):			
Short-term Investments	186,448	(1,969,781)	(2,156,229)
Other	24,000	13,763	(10,237)
Total Investment Income (Loss)	210,448	(1,956,018)	(2,166,466)
Restricted Contributions	139,331	109,958	(29,373)
Other:			
Leases and Rentals	439,381	452,625	13,244
Parking Garages and Lots	41,601	4,161	(37,440)
Ticket Surcharges	10,000	-	(10,000)
Collection Revenues	170,150	241,373	71,223
Appeal Receipts	1,000	1,340	340
Prior Year Expenditure Recovery	-	295,336	295,336
Claims and Judgments	1,125,000	1,141,436	16,436
Cash Over and Short	-	331	331
Miscellaneous	242,650	446,534	203,884
Total Other	2,029,782	2,583,136	553,354
Total Revenues	484,636,725	487,690,177	3,053,452
Transfers from Other Funds:			
Miscellaneous Operational Grants Fund	1,504,433	1,504,433	-
MOA Trust Fund	18,700,000	18,800,000	100,000
Electric Utility Fund	7,269,631	7,269,631	-
Areawide Capital Projects Fund	750,127	750,127	-
Public Transportation Capital Projects Fund	13	13	-
Refuse Utility Fund	200,209	506,207	305,998
Solid Waste Utility Fund	1,210,529	1,960,529	750,000
Water Utility Fund	9,725,556	9,725,556	-
Wastewater Utility Fund	7,599,071	7,439,635	(159,436)
Airport Fund	71,704	71,704	-
Port Fund	3,028,197	2,045,664	(982,533)
Anchorage Hydropower Fund	366,047	300,000	(66,047)
Total Transfers from Other Funds	50,425,517	50,373,499	(52,018)
Premium on Bonds and Notes	597,156	664,322	67,166
Refunding Bonds Issued	-	1,366,696	1,366,696
Proceeds from Sale of Capital Assets	94,230	94,749	519
Insurance Recoveries	254,636	272,596	17,960
Draws on Capital Leases	1,692,040	1,692,040	-
TOTAL	\$ 537,700,304	\$ 542,154,079	\$ 4,453,775

MUNICIPALITY OF ANCHORAGE, ALASKA  
Areawide Service Area  
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses  
For the Year Ended December 31, 2021

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
<b>General Government:</b>						
Assembly	\$ 5,838,919	\$ 6,463,127	\$ 5,292,849		\$ 5,292,849	\$ 1,170,278
Equal Rights Commission	976,156	963,804	788,430		788,430	175,374
Equity and Justice	95,488	53,353	17,692		17,692	35,661
Internal Audit	139,331	139,331	56,502		56,502	82,829
Office of the Mayor	861,709	1,560,176	1,022,624		1,022,624	537,552
Municipal Attorney	1,565,029	1,650,365	2,252,575		2,252,575	(602,210)
Municipal Manager	57,820	10,703	(888,626)		575,860	899,329
Real Estate	815,557	1,877,108	4,580,145		4,580,145	(2,703,037)
Finance	10,201,924	9,629,045	8,171,906		8,171,906	1,457,139
Chief Fiscal Officer	150,000	1,228,853	575,860		575,860	652,993
Office of Management and Budget	-	-	(72,052)		(72,052)	72,052
Information Technology	352,045	377,750	311,543		311,543	66,207
Human Resources	1,595,118	1,595,118	1,497,829		1,497,829	97,289
Purchasing	475,500	475,500	229,495		229,495	246,005
Administration	-	250,000	198,339		198,339	51,661
Total General Government	23,124,596	26,274,233	24,035,111	-	24,035,111	2,239,122
<b>Public Safety:</b>						
Health and Human Services	18,112,000	56,546,867	53,584,737		53,584,737	2,962,130
Fire Services	30,645,596	30,992,205	30,983,498		30,983,498	8,707
Police Services	3,248,861	3,535,644	4,297,637		4,297,637	(761,993)
Total Public Safety	52,006,457	91,074,716	88,865,872	-	88,865,872	2,208,844
<b>Public Services:</b>						
Economic and Community Development	37,070,424	56,321,342	53,287,175		53,287,175	3,034,167
Public Transportation	27,255,631	27,607,435	27,262,816		27,262,816	344,619
Public Works	7,844,147	7,933,564	8,134,776		8,134,776	(201,212)
Education	-	293,429,596	293,429,596		293,429,596	-
Maintenance and Operations	(1,557,370)	(1,457,670)	(1,226,677)		(1,226,677)	(230,993)
Total Public Services	70,612,832	383,834,267	380,887,686	-	380,887,686	2,946,581
<b>PERS On-behalf Expenditures</b>						
	-	-	5,200,273	(5,200,273)	-	-
<b>Debt Service:</b>						
Principal	3,061,765	3,429,106	2,816,207		2,816,207	612,899
Interest and Fiscal Agent Charges	1,664,207	2,109,040	2,072,296		2,072,296	36,744
Bond Issuance Costs	15,092	163,011	138,394		138,394	24,617
Total Debt Service	4,741,064	5,701,157	5,026,897	-	5,026,897	674,260
<b>Transfers to Other Sub-Funds:</b>						
Police and Fire Retiree Medical Administration Fund	98,797	100,002	100,002		100,002	-
Total Transfers to Other Sub-Funds	98,797	100,002	100,002	-	100,002	-
<b>Transfers to Other Funds:</b>						
Convention Center Operating Reserve Fund	253,135	314,793	314,793		314,793	-
State Grants Fund	370,598	677,733	672,708		672,708	5,025
Federal Grants Fund	216,408	203,396	203,396		203,396	-
Heritage Land Bank Fund	200	200	-		-	200
Miscellaneous Operational Grants Fund	148,600	148,820	50,220		50,220	98,600
Anchorage Roads and Drain Capital Projects Fund	-	48,777	165,319		165,319	(116,542)
Police and Fire Retiree Medical Liability Fund	179,345	181,532	179,344		179,344	2,188
General Liability and Workers Compensation Fund	-	1,043,473	1,043,473		1,043,473	-
Areawide Capital Projects Fund	1,294,918	3,836,194	3,060,915		3,060,915	775,279
Public Transportation Capital Projects Fund	438,784	476,857	476,856		476,856	1
Anchorage Parks and Recreation Capital Projects Fund	-	-	637,732		637,732	(637,732)
Girdwood Valley Capital Projects Fund	-	473,217	473,217		473,217	-
Information Technology Capital Projects Fund	-	1,443,337	1,443,337		1,443,337	-
Equipment Maintenance Fund	-	36,200	36,200		36,200	-
Disaster Recovery Funds	-	-	32,686,722		32,686,722	(32,686,722)
Total Transfer to Other Funds	2,901,988	8,884,529	41,444,232	-	41,444,232	(32,559,703)
<b>Payment to Refunded Bond Escrow Agent</b>						
	-	-	1,361,148	-	1,361,148	(1,361,148)
<b>TOTAL</b>	<b>\$ 153,485,734</b>	<b>\$ 515,868,904</b>	<b>\$ 546,921,221</b>	<b>\$ (5,200,273)</b>	<b>\$ 541,720,948</b>	<b>\$ (25,852,044)</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, 2021

EXPENDITURES	Personnel Services	PERS		Other Services and Charges	Debt Service	Capital Outlay	Charges		Actual on GAAP Basis
		On-behalf Expenditures	Supplies				To	From Other Departments	
General Government:									
Assembly	\$ 2,816,892	\$ 81,022	\$ 301,254	\$ 2,328,569	\$ -	\$ 841	\$ (154,707)	\$ 5,373,871	
Equal Rights Commission	688,471	18,186	1,966	18,759	-	-	79,234	806,616	
Equity and Justice	250,884	-	1,438	3,934	-	-	(238,564)	17,692	
Internal Audit	739,241	44,887	587	6,597	-	-	(689,923)	101,389	
Office of the Mayor	1,439,338	44,856	26,018	972,578	-	8,544	(1,423,854)	1,067,480	
Municipal Attorney	6,068,735	306,267	20,157	1,405,822	-	-	(5,242,139)	2,558,842	
Municipal Manager	1,420,202	31,869	14,374	124,889	530,361	1,325	(2,449,416)	(326,396)	
Finance	10,090,147	425,589	152,175	497,616	442,049	32,207	(2,600,238)	9,039,545	
Chief Fiscal Officer	462,147	27,042	3,009	452,554	1,250	9,063	(350,913)	604,152	
Office of Management and Budget	822,365	56,857	4,536	84,356	-	-	(983,309)	(15,195)	
Information Technology	1,981,529	246,068	243,204	238,813	-	1,656	(2,153,659)	557,611	
Human Resources	4,874,506	66,226	30,818	175,075	-	8,786	(3,591,356)	1,564,055	
Purchasing	1,854,146	56,314	20,188	14,109	-	11,608	(1,670,556)	285,809	
Real Estate	357,187	-	441	7,871,334	-	1,559	(3,650,376)	4,580,145	
Non Departmental	-	-	-	198,339	835,055	-	-	1,033,394	
Total General Government	33,865,790	1,405,183	820,165	14,393,344	1,808,715	75,589	(25,119,776)	27,249,010	
Public Safety:									
Health and Human Services	6,324,176	524,882	258,295	43,848,262	130,066	40,141	3,113,863	54,239,685	
Fire Services	25,081,394	807,862	1,124,135	1,372,746	654,044	24,056	3,381,167	32,445,404	
Police Services	203,649	-	9,317	71,688	431,204	-	4,012,982	4,728,840	
Total Public Safety	31,609,219	1,332,744	1,391,747	45,292,696	1,215,314	64,197	10,508,012	91,413,929	
Public Services:									
Economic and Community Development	16,618,986	921,528	201,392	29,633,086	7,893	44,438	6,789,273	54,216,596	
Public Transportation	17,939,941	651,050	2,750,712	3,887,772	584,289	105,697	2,578,694	28,498,155	
Public Works	9,052,632	775,601	865,222	744,041	828,667	10,595	(2,537,714)	9,739,044	
Education	-	-	-	293,429,596	-	-	-	293,429,596	
Maintenance and Operations	4,501,240	114,167	564,967	7,000,866	582,019	1,870	(13,295,620)	(530,491)	
Total Public Services	48,112,799	2,462,346	4,382,293	334,695,361	2,002,868	162,600	(6,465,367)	385,352,900	
Transfers to Other Sub-Funds:									
Police and Fire Retiree Medical Administration Fund	-	-	-	100,002	-	-	-	100,002	
Total Transfers to Other Sub-Funds	-	-	-	100,002	-	-	-	100,002	
Transfers to Other Funds:									
Convention Center Operating Reserve Fund	-	-	-	314,793	-	-	-	314,793	
State Grants Fund	-	-	-	672,708	-	-	-	672,708	
Federal Grants Fund	-	-	-	203,396	-	-	-	203,396	
Miscellaneous Operational Grants Fund	-	-	-	50,220	-	-	-	50,220	
Anchorage Roads and Drain Capital Projects Fund	-	-	-	165,319	-	-	-	165,319	
Police and Fire Retiree Medical Liability Fund	-	-	-	179,344	-	-	-	179,344	
General Liability and Workers Compensation Fund	-	-	-	1,043,473	-	-	-	1,043,473	
Areawide Capital Projects Fund	-	-	-	3,060,915	-	-	-	3,060,915	
Public Transportation Capital Projects Fund	-	-	-	476,856	-	-	-	476,856	
Girdwood Valley Capital Projects Fund	-	-	-	473,217	-	-	-	473,217	
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	637,732	-	-	-	637,732	
Information Technology Capital Projects Fund	-	-	-	1,443,337	-	-	-	1,443,337	
Equipment Maintenance Fund	-	-	-	36,200	-	-	-	36,200	
Disaster Recovery Funds	-	-	-	32,686,722	-	-	-	32,686,722	
Total Transfers to Other Funds	-	-	-	41,444,232	-	-	-	41,444,232	
Payment to Refunded Bond Escrow Agent	-	-	-	-	1,361,148	-	-	1,361,148	
TOTAL	\$ 113,587,808	\$ 5,200,273	\$ 6,594,205	\$ 435,925,635	\$ 6,388,045	\$ 302,386	\$ (21,077,131)	\$ 546,921,221	

MUNICIPALITY OF ANCHORAGE, ALASKA  
Former City Service Area  
Comparative Balance Sheet  
December 31, 2021 and 2020

	2021	2020
<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	916	913
Unbilled	856	930
Total Special Assessments Receivable	1,772	1,843
<b>TOTAL ASSETS</b>	<b>9,358</b>	<b>9,429</b>
<b>LIABILITIES</b>		
Due to Areawide	1,086	1,174
Total Liabilities	1,086	1,174
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	7,594	7,586
Unavailable Revenues - Special Assessments	1,772	1,843
Total Deferred Inflows of Resources	9,366	9,429
<b>FUND DEFICIT</b>		
Unassigned (Deficit)	(1,094)	(1,174)
Total Fund Deficit	(1,094)	(1,174)
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND DEFICIT</b>	<b>\$ 9,358</b>	<b>\$ 9,429</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, 2021 and 2020

	2021	2020
<b>REVENUES</b>		
Taxes	\$ (8)	\$ -
Special Assessments	88	-
Total Revenues	80	-
<b>EXPENDITURES</b>		
Public Services:		
Maintenance and Operations	-	-
Total Expenditures	-	-
Net Change in Fund Deficit	80	-
Fund Deficit, January 1	(1,174)	(1,174)
Fund Deficit, December 31	\$ (1,094)	\$ (1,174)



MUNICIPALITY OF ANCHORAGE, ALASKA  
Former City Service Area  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2021

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Personal Property	\$ -	\$ (8)	\$ (8)
Total Taxes	<u>-</u>	<u>(8)</u>	<u>(8)</u>
Special Assessments:			
Collections	-	70	70
Penalties and Interest	-	18	18
Total Special Assessments	<u>-</u>	<u>88</u>	<u>88</u>
TOTAL	<u>\$ -</u>	<u>\$ 80</u>	<u>\$ 80</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Former City Service Area  
Detail Schedule of Estimated and Actual Expenditures  
For the Year Ended December 31, 2021

No Information to Present

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, 2021

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA  
Chugiak Fire Service Area  
Comparative Balance Sheet  
December 31, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Cash and Investments in Central Treasury	\$ 2,758,214	\$ 2,374,611
Taxes Receivable:		
Delinquent Taxes	44,794	54,555
Penalties and Interest	1,470	3,335
Less: Allowance for Uncollectibles	(296)	(419)
Total Net Taxes Receivable	45,968	57,471
Intergovernmental Receivables	3,057	2,601
<b>TOTAL ASSETS</b>	<b>2,807,239</b>	<b>2,434,683</b>
<b>LIABILITIES</b>		
Accounts Payable and Retainages	8,612	1,242
Total Liabilities	8,612	1,242
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	38,126	49,531
Total Deferred Inflows of Resources	38,126	49,531
<b>FUND BALANCE</b>		
Committed	100,005	97,843
Unassigned	2,660,496	2,286,067
Total Fund Balance	2,760,501	2,383,910
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 2,807,239</b>	<b>\$ 2,434,683</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 Chugiak Fire Service Area  
 Comparative Statements of Revenues, Expenditures,  
 and Changes in Fund Balance  
 For the Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
REVENUES		
Taxes	\$ 1,307,524	\$ 1,284,439
Intergovernmental	1,537	1,429
Investment Income	5,578	71,456
Other	<u>274,128</u>	<u>198,878</u>
Total Revenues	1,588,767	1,556,202
EXPENDITURES		
Public Safety:		
Fire Services	<u>1,212,176</u>	<u>1,185,973</u>
Total Expenditures	<u>1,212,176</u>	<u>1,185,973</u>
Net Change in Fund Balances	376,591	370,229
Fund Balance, January 1	<u>2,383,910</u>	<u>2,013,681</u>
Fund Balance, December 31	<u>\$ 2,760,501</u>	<u>\$ 2,383,910</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Chugiak Fire Service Area  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2021

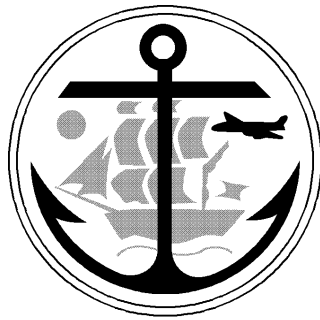
REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 1,233,914	\$ 1,253,773	\$ 19,859
Personal Property	26,501	24,322	(2,179)
Motor Vehicle Registration	19,485	19,106	(379)
Tax Cost Recoveries	-	949	949
Penalties and Interest	7,851	9,374	1,523
Total Taxes	<u>1,287,751</u>	<u>1,307,524</u>	<u>19,773</u>
Intergovernmental:			
Electric Co-op Allocation	1,583	1,537	(46)
Investment Income - Short-term Investments	18,000	5,578	(12,422)
Other:			
Prior Year Expenditure Recovery	1,000	274,128	273,128
TOTAL	<u>\$ 1,308,334</u>	<u>\$ 1,588,767</u>	<u>\$ 280,433</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Chugiak Fire Service Area  
Detail Schedule of Estimated and Actual Expenditures  
For the Year Ended December 31, 2021

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ 1,354,509	\$ 1,308,334	\$ 1,212,176		\$ 1,212,176	\$ 96,158
TOTAL	<u>\$ 1,354,509</u>	<u>\$ 1,308,334</u>	<u>\$ 1,212,176</u>	<u>\$ -</u>	<u>\$ 1,212,176</u>	<u>\$ 96,158</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Chugiak Fire Service Area  
Detail Schedule of Expenditures on GAAP Basis  
Classified by Function, Activity and Object  
For the Year Ended December 31, 2021

EXPENDITURES	Supplies	Other Services and Charges	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:				
Fire Services	\$ 13,183	\$ 862,564	\$ 336,429	\$ 1,212,176
TOTAL	<u>\$ 13,183</u>	<u>\$ 862,564</u>	<u>\$ 336,429</u>	<u>\$ 1,212,176</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA  
 Glen Alps Service Area  
 Comparative Balance Sheet  
 December 31, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Cash and Investments in Central Treasury	\$ 518,684	\$ 531,903
Taxes Receivable:		
Delinquent Taxes	4,117	6,100
Less: Allowance for Uncollectibles	(6)	(6)
Total Net Taxes Receivable	4,111	6,094
Intergovernmental Receivables	879	748
<b>TOTAL ASSETS</b>	<b>523,674</b>	<b>538,745</b>
<b>LIABILITIES</b>		
Accounts Payable and Retainage	59,433	71,509
Total Liabilities	59,433	71,509
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	1,740	5,181
Total Deferred Inflows of Resources	1,740	5,181
<b>FUND BALANCE</b>		
Committed	23,941	22,415
Unassigned	438,560	439,640
Total Fund Balance	462,501	462,055
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$ 523,674</b>	<b>\$ 538,745</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 Glen Alps Service Area  
 Comparative Statements of Revenues, Expenditures, and Other  
 Financing Uses and Changes in Fund Balance  
 For the Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
REVENUES		
Taxes	\$ 329,292	\$ 320,691
Intergovernmental	431	401
Investment Income	920	17,019
Total Revenues	<u>330,643</u>	<u>338,111</u>
EXPENDITURES		
Public Services:		
Maintenance and Operations	<u>290,197</u>	<u>271,702</u>
Total Expenditures	<u>290,197</u>	<u>271,702</u>
Excess of Revenues over Expenditures	<u>40,446</u>	<u>66,409</u>
OTHER FINANCING USES		
Transfers to Other Funds	<u>(40,000)</u>	<u>(40,000)</u>
Total Other Financing Uses	<u>(40,000)</u>	<u>(40,000)</u>
Net Change in Fund Balances	446	26,409
Fund Balance, January 1	462,055	435,646
Fund Balance, December 31	<u>\$ 462,501</u>	<u>\$ 462,055</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Glen Alps Service Area  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2021

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 321,915	\$ 317,296	\$ (4,619)
Personal Property	2,133	3,910	1,777
Motor Vehicle Registration	5,599	5,492	(107)
Tax Cost Recoveries	-	198	198
Penalties and Interest	1,921	2,396	475
Total Taxes	<u>331,568</u>	<u>329,292</u>	<u>(2,276)</u>
Intergovernmental:			
Electric Co-op Allocation	444	431	(13)
Investment Income - Short-term Investments	5,000	920	(4,080)
TOTAL	<u>\$ 337,012</u>	<u>\$ 330,643</u>	<u>\$ (6,369)</u>

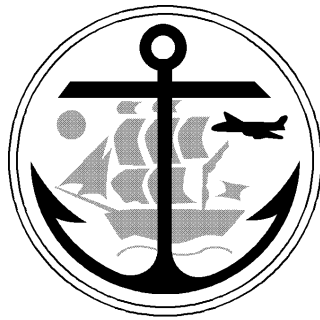
MUNICIPALITY OF ANCHORAGE, ALASKA  
Glen Alps Service Area  
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses  
For the Year Ended December 31, 2021

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	\$ 283,139	\$ 497,012	\$ 290,197	\$ -	\$ 290,197	\$ 206,815
Transfers to Other Funds:						
Miscellaneous Capital Projects Fund	40,000	40,000	40,000	-	40,000	-
TOTAL	<u>\$ 323,139</u>	<u>\$ 537,012</u>	<u>\$ 330,197</u>	<u>\$ -</u>	<u>\$ 330,197</u>	<u>\$ 206,815</u>

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, 2021

EXPENDITURES	Other Services and Charges	Charges To/From Other Departments	Actual on GAAP Basis
Public Services:			
Maintenance and Operations	\$ 260,197	\$ 30,000	\$ 290,197
Transfers to Other Funds:			
Miscellaneous Capital Projects Fund	40,000	-	40,000
TOTAL	<u>\$ 300,197</u>	<u>\$ 30,000</u>	<u>\$ 330,197</u>





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MUNICIPALITY OF ANCHORAGE, ALASKA  
Girdwood Valley Service Area  
Comparative Balance Sheet  
December 31, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Cash and Investments in Central Treasury	\$ 963,719	\$ 1,389,704
Taxes Receivable:		
Delinquent Taxes	60,293	48,783
Penalties and Interest	3,500	2,921
Less: Allowance for Uncollectibles	(316)	(320)
Total Net Taxes Receivable	63,477	51,384
Accounts Receivable:		
Accounts Receivable	1,800	6,500
Less: Allowance for Uncollectibles	(323)	-
Total Net Accounts Receivable	1,477	6,500
Intergovernmental Receivables	4,389	3,733
<b>TOTAL ASSETS</b>	<b>1,033,062</b>	<b>1,451,321</b>
<b>LIABILITIES</b>		
Accounts Payable and Retainage	115,637	236,788
Accrued Payroll Liabilities	9,373	8,119
Total Liabilities	125,010	244,907
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	43,176	42,532
Total Deferred Inflows of Resources	43,176	42,532
<b>FUND BALANCE</b>		
Committed	259,587	252,794
Unassigned	605,289	911,088
Total Fund Balance	864,876	1,163,882
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$ 1,033,062</b>	<b>\$ 1,451,321</b>

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, 2021 and 2020

	2021	2020
REVENUES		
Taxes	\$ 3,426,059	\$ 3,297,938
Intergovernmental	22,832	34,364
Charges for Services	30,470	33,368
Investment Income (Loss)	(10,922)	20,421
Restricted Contributions	6,228	-
Other	12,026	1,915
Total Revenues	3,486,693	3,388,006
EXPENDITURES		
Public Safety:		
Fire Services	1,074,856	1,103,025
Police Services	684,699	682,710
Total Public Safety	1,759,555	1,785,735
Public Services:		
Economic and Community Development	277,891	233,822
Maintenance and Operations	1,100,170	1,044,606
Total Public Services	1,378,061	1,278,428
PERS On-behalf Expenditures	20,649	32,334
Capital Outlay	8,897	-
Total Expenditures	3,167,162	3,096,497
Excess of Revenues over Expenditures	319,531	291,509
OTHER FINANCING USES		
Transfers to Other Funds	(618,537)	(240,000)
Total Other Financing Uses	(618,537)	(240,000)
Net Change in Fund Balances	(299,006)	51,509
Fund Balance, January 1	1,163,882	1,112,373
Fund Balance, December 31	\$ 864,876	\$ 1,163,882

MUNICIPALITY OF ANCHORAGE, ALASKA  
Girdwood Valley Service Area  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2021

REVENUES	Estimated	Actual	Variance
			With Final Budget
Taxes:			
Real Property	\$ 3,280,394	\$ 3,268,799	\$ (11,595)
Personal Property	108,108	100,352	(7,756)
Motor Vehicle Registration	27,975	27,431	(544)
Tax Cost Recoveries	-	1,220	1,220
Penalties and Interest	11,195	28,257	17,062
Total Taxes	3,427,672	3,426,059	(1,613)
Intergovernmental:			
State of Alaska On-behalf Payments	-	20,649	20,649
Electric Co-op Allocation	2,248	2,183	(65)
Total Intergovernmental	2,248	22,832	20,584
Charges for Services:			
Recreation Centers and Programs	500	528	28
Recreation Center Rentals and Activities	-	1,539	1,539
Fire Service Fees	20,000	25,977	5,977
Camping Fees	500	2,426	1,926
Total Charges for Services	21,000	30,470	9,470
Investment Income (Loss) - Short-term Investments	14,000	(10,922)	(24,922)
Restricted Contributions	-	6,228	6,228
Other:			
Lease and Rental Revenue	6,000	8,667	2,667
Prior Year Expenditure Recovery	-	359	359
Miscellaneous Revenue	-	3,000	3,000
Total Other	6,000	12,026	6,026
<b>TOTAL</b>	<b>\$ 3,470,920</b>	<b>\$ 3,486,693</b>	<b>\$ 15,773</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, 2021

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance
	Original	Revised				With Final Budget
Public Safety:						
Fire Services	\$ 1,099,813	\$ 1,090,002	\$ 1,074,856	\$ -	\$ 1,074,856	\$ 15,146
Police Services	691,423	691,419	684,699	-	684,699	6,720
Total Public Safety	1,791,236	1,781,421	1,759,555	-	1,759,555	21,866
Public Services:						
Economic and Community Development	278,609	274,974	277,891	-	277,891	(2,917)
Maintenance and Operations	1,166,750	1,165,404	1,100,170	-	1,100,170	65,234
Total Public Services	1,445,359	1,440,378	1,378,061	-	1,378,061	62,317
PERS On-behalf Expenditures	-	-	20,649	(20,649)	-	-
Capital Outlay	-	8,897	8,897	-	8,897	-
Transfers to Other Funds:						
Girdwood Valley Capital Projects Fund	249,121	658,537	618,537	-	618,537	40,000
<b>TOTAL</b>	<b>\$ 3,485,716</b>	<b>\$ 3,889,233</b>	<b>\$ 3,785,699</b>	<b>\$ (20,649)</b>	<b>\$ 3,765,050</b>	<b>\$ 124,183</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, 2021

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:							
Fire Services	\$ -	\$ -	\$ 14,912	\$ 800,899	\$ -	\$ 259,045	\$ 1,074,856
Police Services	-	-	-	684,314	-	385	684,699
Total Public Safety	-	-	14,912	1,485,213	-	259,430	1,759,555
Public Services:							
Economic and Community Development	33,729	-	23,200	136,020	-	84,942	277,891
Maintenance and Operations	266,839	-	8,574	758,770	-	65,987	1,100,170
Total Public Services	300,568	-	31,774	894,790	-	150,929	1,378,061
PERS On-behalf Expenditures	-	20,649	-	-	-	-	20,649
Capital Outlay	-	-	-	-	8,897	-	8,897
Transfers to Other Funds:							
Girdwood Valley Capital Projects Fund	-	-	-	618,537	-	-	618,537
<b>TOTAL</b>	<b>\$ 300,568</b>	<b>\$ 20,649</b>	<b>\$ 46,686</b>	<b>\$ 2,998,540</b>	<b>\$ 8,897</b>	<b>\$ 410,359</b>	<b>\$ 3,785,699</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Former Borough Roads and Drainage Service Area  
Comparative Balance Sheet  
December 31, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Cash and Investments in Central Treasury	\$ 123,130	\$ 122,473
Taxes Receivable:		
Delinquent Taxes	32,284	32,285
Penalties and Interest	22,146	22,146
Less: Allowance for Uncollectibles	(1,774)	(1,774)
Total Net Taxes Receivable	52,656	52,657
<b>TOTAL ASSETS</b>	175,786	175,130
 <b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	56,204	52,657
Total Deferred Inflows of Resources	56,204	52,657
 <b>FUND BALANCE</b>		
Unassigned	119,582	122,473
Total Fund Balance	119,582	122,473
<b>TOTAL DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	\$ 175,786	\$ 175,130

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, 2021 and 2020

	2021	2020
<b>REVENUES</b>		
Taxes	\$ (3,548)	\$ -
Investment Income	657	4,552
Total Revenues	(2,891)	4,552
<b>EXPENDITURES</b>		
Public Services:		
Maintenance and Operations	-	-
Total Expenditures	-	-
 Net Change in Fund Balances	(2,891)	4,552
Fund Balance, January 1	122,473	117,921
Fund Balance, December 31	\$ 119,582	\$ 122,473

MUNICIPALITY OF ANCHORAGE, ALASKA  
Former Borough Roads and Drainage Service Area  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2021

	Estimated	Actual	Variance With Final Budget
REVENUES:			
Taxes:			
Personal Property	\$ -	\$ (1,998)	\$ (1,998)
Penalties and Interest	-	(1,550)	(1,550)
Total Taxes	-	(3,548)	(3,548)
Investment Income - Short Term Investments	-	657	657
TOTAL	\$ -	\$ (2,891)	\$ (2,891)

MUNICIPALITY OF ANCHORAGE, ALASKA  
Former Borough Roads and Drainage Service Area  
Detail Schedule of Estimated and Actual Expenditures  
For the Year Ended December 31, 2021

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA  
Former Borough Roads and Drainage Service Area  
Detail Schedule of Expenditures on GAAP Basis  
Classified by Function, Activity and Object  
For the Year Ended December 31, 2021

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA  
Fire Service Area  
Comparative Balance Sheet  
December 31, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Cash	\$ 300	\$ 300
Cash and Investments in Central Treasury	8,415,182	40,402,069
Accrued Interest on Investments	15,360	177,849
Taxes Receivable:		
Delinquent Taxes	1,498,910	3,088,305
Less: Allowance for Uncollectibles	(14,519)	(48,292)
Total Net Taxes Receivable	1,484,391	3,040,013
Accounts Receivable:		
Accounts Receivable	93,188	89,390
Less: Allowance for Uncollectibles	(36,742)	(32,334)
Total Net Accounts Receivable	56,446	57,056
Intergovernmental Receivables	168,763	143,558
Due from Other Funds:		
Police and Fire Certificate of Participation Bond Fund	341,083	361,445
Prepaid Items and Deposits	-	199
<b>TOTAL ASSETS</b>	<b>10,481,525</b>	<b>44,182,489</b>
<b>LIABILITIES</b>		
Accounts Payable and Retainage	260,167	324,248
Accrued Payroll Liabilities	3,414,629	3,392,663
Total Liabilities	3,674,796	3,716,911
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	1,210,239	1,967,409
Total Deferred Inflows of Resources	1,210,239	1,967,409
<b>FUND BALANCE</b>		
Nonspendable	-	199
Committed	8,202,708	4,958,873
Unassigned (Deficit)	(2,606,218)	33,539,097
Total Fund Balance	5,596,490	38,498,169
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$ 10,481,525</b>	<b>\$ 44,182,489</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, 2021 and 2020

	2021	2020
REVENUES		
Taxes	\$ 50,211,002	\$ 82,684,426
Licenses and Permits	581,880	509,396
Intergovernmental	4,515,454	4,427,963
Charges for Services	523,161	413,035
Investment Income	116,059	154,389
Other	83,250	83,597
Total Revenues	56,030,806	88,272,806
EXPENDITURES		
Public Safety:		
Fire Services	78,232,299	46,166,753
PERS On-behalf Expenditures	4,430,006	4,317,614
Debt Service:		
Principal	2,536,458	2,152,509
Interest and Fiscal Agent Charges	1,226,036	1,245,694
Bond Issuance Costs	32,282	23,773
Total Debt Service	3,794,776	3,421,976
Total Expenditures	86,457,081	53,906,343
Excess (Deficiency) of Revenues over Expenditures	(30,426,275)	34,366,463
OTHER FINANCING SOURCES (USES)		
Premium on Bonds and Notes	147,627	105,912
Refunding Bonds Issued	1,841,765	1,644,216
Proceeds from Sale of Capital Assets	-	125,000
Insurance Recoveries	-	2,819
Transfers from Other Funds	26	39
Transfers to Other Funds	(2,630,534)	(2,637,765)
Payment to Refunded Bond Escrow Agent	(1,834,288)	(1,680,426)
Total Other Financing Sources (Uses)	(2,475,404)	(2,440,205)
Net Change in Fund Balances	(32,901,679)	31,926,258
Fund Balance, January 1	38,498,169	6,571,911
Fund Balance, December 31	\$ 5,596,490	\$ 38,498,169

MUNICIPALITY OF ANCHORAGE, ALASKA  
Fire Service Area  
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources  
For the Year Ended December 31, 2021

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 43,921,903	\$ 44,794,368	\$ 872,465
Personal Property	4,118,968	3,940,097	(178,871)
Motor Vehicle Registration	1,075,695	1,054,840	(20,855)
Tax Cost Recoveries	-	21,825	21,825
Penalties and Interest	366,983	399,872	32,889
Total Taxes	49,483,549	50,211,002	727,453
Licenses and Permits - Building Permit Plan Reviews	645,800	581,880	(63,920)
Intergovernmental:			
Build America Bond Subsidy	-	636	636
State of Alaska On-behalf Payments	-	4,430,006	4,430,006
Electric Co-op Allocation	87,354	84,812	(2,542)
Total Intergovernmental	87,354	4,515,454	4,428,100
Charges for Services:			
Fire Alarm Fees	75,000	74,692	(308)
Hazardous Waste Fees	200,000	194,276	(5,724)
Fire Inspection Fees	143,200	174,458	31,258
Copier Fees	-	1,630	1,630
Reimbursed Costs	2,100	78,105	76,005
Total Charges for Services	420,300	523,161	102,861
Investment Income - Short-term Investments	309,000	116,059	(192,941)
Other:			
Leases and Rentals	40,024	23,357	(16,667)
Prior Year Expenditure Recovery	2,305	36,443	34,138
Miscellaneous	19,800	23,450	3,650
Total Other	62,129	83,250	21,121
Premium on Bonds and Notes	176,572	147,627	(28,945)
Refunding Bonds Issued	-	1,841,765	1,841,765
Transfers from Other Funds:			
Anchorage Fire Service Area Capital Projects Fund	26	26	-
<b>TOTAL</b>	<b>\$ 51,184,730</b>	<b>\$ 58,020,224</b>	<b>\$ 6,835,494</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, 2021

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ 77,047,033	\$ 78,467,705	\$ 78,232,299	\$ -	\$ 78,232,299	\$ 235,406
PERS On-behalf Expenditures	-	-	4,430,006	(4,430,006)	-	-
Debt Service:						
Principal	2,604,118	2,604,118	2,536,458	-	2,536,458	67,660
Interest and Fiscal Agent Charges	1,226,198	1,226,198	1,226,036	-	1,226,036	162
Bond Issuance Costs	80,096	80,096	32,282	-	32,282	47,814
Total Debt Service	3,910,412	3,910,412	3,794,776	-	3,794,776	115,636
Transfers to Other Funds:						
State Grants Fund	2,816	12,507	6,638	-	6,638	5,869
Federal Grants Fund	-	-	93	-	93	(93)
Police and Fire Retiree Medical Liability Fund	364,123	364,123	364,123	-	364,123	-
Police and Fire Certificate of Participation Bond Fund	2,259,160	2,259,160	2,259,680	-	2,259,680	(520)
Total Transfers to Other Funds	2,626,099	2,635,790	2,630,534	-	2,630,534	5,256
Payment to Refunded Bond Escrow Agent	-	-	1,834,288	-	1,834,288	(1,834,288)
<b>TOTAL</b>	<b>\$ 83,583,544</b>	<b>\$ 85,013,907</b>	<b>\$ 90,921,903</b>	<b>\$ (4,430,006)</b>	<b>\$ 86,491,897</b>	<b>\$ (1,477,990)</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, 2021

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	\$ 60,508,586	\$ 4,430,006	\$ 2,038,311	\$ 6,965,553	\$ 3,794,776	\$ 71,434	\$ 8,648,415	\$ 86,457,081
Transfers to Other Funds:								
State Grants Fund	-	-	-	6,638	-	-	-	6,638
Federal Grants Fund	-	-	-	93	-	-	-	93
Police and Fire Certificate of Participation Bond Fund	-	-	-	2,259,680	-	-	-	2,259,680
Police and Fire Retiree Medical Liability Fund	-	-	-	364,123	-	-	-	364,123
Total Transfers to Other Funds	-	-	-	2,630,534	-	-	-	2,630,534
Payment to Refunded Bond Escrow Agent	-	-	-	-	1,834,288	-	-	1,834,288
<b>TOTAL</b>	<b>\$ 60,508,586</b>	<b>\$ 4,430,006</b>	<b>\$ 2,038,311</b>	<b>\$ 9,596,087</b>	<b>\$ 5,629,064</b>	<b>\$ 71,434</b>	<b>\$ 8,648,415</b>	<b>\$ 90,921,903</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Roads and Drainage Service Area  
Comparative Balance Sheet  
December 31, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Cash and Investments in Central Treasury	\$ 10,339,898	\$ 11,640,055
Accrued Interest on Investments	57,319	293,469
Taxes Receivable:		
Delinquent Taxes	1,808,115	2,850,872
Less: Allowance for Uncollectibles	(17,311)	(46,862)
Total Net Taxes Receivable	1,790,804	2,804,010
Accounts Receivable:		
Accounts Receivable	87,531	64,349
Less: Allowance for Uncollectibles	(37,710)	(37,178)
Total Net Accounts Receivable	49,821	27,171
Special Assessments Receivable:		
Current	72,894	94,359
Delinquent	12,653	11,356
Unbilled	1,617,311	1,943,144
Total Special Assessments Receivable	1,702,858	2,048,859
Intergovernmental Receivables	736,758	190,430
<b>TOTAL ASSETS</b>	<b>14,677,458</b>	<b>17,003,994</b>
<b>LIABILITIES</b>		
Accounts Payable and Retainage	924,842	1,476,409
Accrued Payroll Liabilities	689,030	711,336
Total Liabilities	1,613,872	2,187,745
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	1,430,404	1,786,641
Unavailable Revenues - Special Assessments	1,745,177	2,092,795
Total Deferred Inflows of Resources	3,175,581	3,879,436
<b>FUND BALANCE</b>		
Committed	7,248,863	7,301,387
Unassigned	2,639,142	3,635,426
Total Fund Balance	9,888,005	10,936,813
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$ 14,677,458</b>	<b>\$ 17,003,994</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, 2021 and 2020

	2021	2020
REVENUES		
Taxes	\$ 70,923,625	\$ 70,589,563
Special Assessments	424,239	769,491
Licenses and Permits	62,827	25,686
Intergovernmental	933,666	1,405,055
Charges for Services	131	11,078
Investment (Loss) Income	(267,762)	57,749
Other	28,782	234
Total Revenues	72,105,508	72,858,856
EXPENDITURES		
Public Services:		
Maintenance and Operations	29,260,004	29,254,362
Total Public Services	29,260,004	29,254,362
PERS On-behalf Expenditures	245,880	242,933
Debt Service:		
Principal	29,134,556	28,914,404
Interest and Fiscal Agent Charges	14,012,088	14,613,399
Bond Issuance Costs	81,978	231,704
Total Debt Service	43,228,622	43,759,507
Total Expenditures	72,734,506	73,256,802
Deficiency of Revenues over Expenditures	(628,998)	(397,946)
OTHER FINANCING SOURCES (USES)		
Premium on Bonds and Notes	10,545	3,500,358
Refunding Bonds Issued	20,031,223	53,216,113
Insurance Recoveries	5,312	-
Transfers from Other Funds	1,014	770
Transfers to Other Funds	(518,001)	(389,559)
Payment to Refunded Bond Escrow Agent	(19,949,903)	(56,455,001)
Total Other Financing Sources (Uses)	(419,810)	(127,319)
Net Change in Fund Balances	(1,048,808)	(525,265)
Fund Balance, January 1	10,936,813	11,462,078
Fund Balance, December 31	\$ 9,888,005	\$ 10,936,813

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, 2021

	Estimated	Actual	Variance With Final Budget
<b>REVENUES</b>			
Taxes:			
Real Property	\$ 61,885,202	\$ 62,233,462	\$ 348,260
Personal Property	6,904,568	6,532,582	(371,986)
Motor Vehicle Registration	1,426,920	1,399,258	(27,662)
Hotel - Motel	219,147	290,241	71,094
Tax Cost Recoveries	-	18,263	18,263
Penalties and Interest	339,738	449,819	110,081
Total Taxes	70,775,575	70,923,625	148,050
Special Assessments:			
Collections	160,000	347,619	187,619
Penalties and Interest	60,000	76,620	16,620
Total Special Assessments	220,000	424,239	204,239
Licenses and Permits:			
Landscape Plan Reviews	62,000	62,827	827
Intergovernmental:			
Build America Bond Subsidy	-	9,429	9,429
State of Alaska On-behalf Payments	-	245,880	245,880
Electric Co-op Allocation	114,688	111,350	(3,338)
National Forest Allocation	66,000	54,115	(11,885)
Traffic Signal Management	468,530	512,892	44,362
Total Intergovernmental	649,218	933,666	284,448
Charges for Services:			
Reimbursed Costs	2,000	131	(1,869)
Investment Income (Loss) - Short-term Investments	124,000	(267,762)	(391,762)
Other:			
Prior Year Expenditure Recovery	-	28,782	28,782
Premium on Bonds and Notes	758,234	10,545	(747,689)
Refunding Bonds Issued	-	20,031,223	20,031,223
Insurance Recoveries	67,840	5,312	(62,528)
Transfers from Other Funds:			
Anchorage Roads and Drainage Capital Projects Fund	1,014	1,014	-
<b>TOTAL</b>	<b>\$ 72,659,881</b>	<b>\$ 92,153,602</b>	<b>\$ 19,493,721</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, 2021

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
<b>EXPENDITURES</b>						
Public Services:						
Maintenance and Operations	\$ 31,387,719	\$ 30,388,439	\$ 29,260,004	\$ -	\$ 29,260,004	\$ 1,128,435
PERS On-behalf Expenditures	-	-	245,880	(245,880)	-	-
Debt Service:						
Principal	29,134,556	29,134,556	29,134,556	-	29,134,556	-
Interest and Fiscal Agent Charges	14,054,861	14,013,337	14,012,088	-	14,012,088	1,249
Bond Issuance Costs	303,657	751,343	81,978	-	81,978	669,365
Total Debt Service	43,493,074	43,899,236	43,228,622	-	43,228,622	670,614
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	-	1,947	9,941	-	9,941	(7,994)
State Grants Fund	54,394	54,394	18,060	-	18,060	36,334
Equipment Maintenance Fund	-	490,000	490,000	-	490,000	-
Total Transfers to Other Funds	54,394	546,341	518,001	-	518,001	28,340
Payment to Refunded Bond Escrow Agent	-	-	19,949,903	-	19,949,903	(19,949,903)
<b>TOTAL</b>	<b>\$ 74,935,187</b>	<b>\$ 74,834,016</b>	<b>\$ 93,202,410</b>	<b>\$ (245,880)</b>	<b>\$ 92,956,530</b>	<b>\$ (18,122,514)</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, 2021

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	\$ -	\$ 23,432	\$ -	\$ -	\$ 43,228,622	\$ -	\$ -	\$ 43,252,054
Maintenance and Operations	10,644,461	222,448	1,526,642	14,654,746	-	3,135	2,431,020	29,482,452
Total Public Services	10,644,461	245,880	1,526,642	14,654,746	43,228,622	3,135	2,431,020	72,734,506
Transfers to Other Funds:								
State Grants Fund	-	-	-	18,060	-	-	-	18,060
Convention Center Operating Reserve Fund	-	-	-	9,941	-	-	-	9,941
Equipment Maintenance Fund	-	-	-	490,000	-	-	-	490,000
Total Transfers to Other Funds	-	-	-	518,001	-	-	-	518,001
Payment to Refunded Bond Escrow Agent	-	-	-	-	19,949,903	-	-	19,949,903
<b>TOTAL</b>	<b>\$ 10,644,461</b>	<b>\$ 245,880</b>	<b>\$ 1,526,642</b>	<b>\$ 15,172,747</b>	<b>\$ 63,178,525</b>	<b>\$ 3,135</b>	<b>\$ 2,431,020</b>	<b>\$ 93,202,410</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Limited Service Areas  
Comparative Balance Sheet  
December 31, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Cash and Investments in Central Treasury	\$ 7,220,849	\$ 7,063,321
Taxes Receivable:		
Delinquent Taxes	268,405	310,343
Penalties and Interest	5,812	10,948
Less: Allowance for Uncollectibles	<u>(1,623)</u>	<u>(1,986)</u>
Total Net Taxes Receivable	272,594	319,305
Accounts Receivable, Net	3,032	4,040
Intergovernmental Receivables	<u>33,853</u>	<u>18,527</u>
<b>TOTAL ASSETS</b>	<u><u>7,530,328</u></u>	<u><u>7,405,193</u></u>
 <b>LIABILITIES</b>		
Accounts Payable and Retainage	644,638	561,955
Accrued Payroll Liabilities	<u>21,359</u>	<u>22,912</u>
Total Liabilities	<u>665,997</u>	<u>584,867</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	<u>219,067</u>	<u>265,325</u>
Total Deferred Inflows of Resources	<u>219,067</u>	<u>265,325</u>
 <b>FUND BALANCE</b>		
Committed	561,952	605,700
Unassigned	<u>6,083,312</u>	<u>5,949,301</u>
Total Fund Balance	<u>6,645,264</u>	<u>6,555,001</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<u><u>\$ 7,530,328</u></u>	<u><u>\$ 7,405,193</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, 2021 and 2020

	2021	2020
<b>REVENUES</b>		
Taxes	\$ 10,337,166	\$ 10,046,931
Intergovernmental	37,104	34,227
Investment Income	9,534	266,143
Charges for Services	48,870	4,845
Other	<u>41,839</u>	<u>24,924</u>
Total Revenues	<u>10,474,513</u>	<u>10,377,070</u>
<b>EXPENDITURES</b>		
Public Services:		
Maintenance and Operations	6,811,526	7,341,814
PERS On-behalf Expenditures	<u>25,030</u>	<u>21,747</u>
Total Expenditures	<u>6,836,556</u>	<u>7,363,561</u>
Excess of Revenues over Expenditures	<u>3,637,957</u>	<u>3,013,509</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers from Other Sub-Funds	99,655	98,615
Transfers to Other Sub-Funds	(99,655)	(98,615)
Transfers to Other Funds	<u>(3,547,694)</u>	<u>(3,538,074)</u>
Total Other Financing Sources and (Uses)	<u>(3,547,694)</u>	<u>(3,538,074)</u>
 Net Change to Fund Balances	90,263	(524,565)
Fund Balance, January 1	6,555,001	7,079,566
Fund Balance, December 31	<u><u>\$ 6,645,264</u></u>	<u><u>\$ 6,555,001</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, 2021

REVENUES	Estimated	Actual	Variance
			With Final Budget
Taxes:			
Real Property	\$ 9,879,134	\$ 10,001,301	\$ 122,167
Personal Property	149,067	138,094	(10,973)
Motor Vehicle Registration	138,824	136,133	(2,691)
Penalties and Interest	42,772	57,108	14,336
Tax Cost Recoveries	-	4,530	4,530
Total Taxes	<u>10,209,797</u>	<u>10,337,166</u>	<u>127,369</u>
Intergovernmental:			
State of Alaska On-behalf Payments	-	25,030	25,030
Traffic Signal Management	11,030	12,074	1,044
Total Intergovernmental	<u>11,030</u>	<u>37,104</u>	<u>26,074</u>
Charges for Services:			
Reimbursed Cost	-	48,870	48,870
Investment Income - Short Term Investments	44,100	9,534	(34,566)
Other:			
Prior Year Expenditure Recovery	1,600	635	(965)
Miscellaneous Revenue	25,000	41,204	16,204
Total Other	<u>26,600</u>	<u>41,839</u>	<u>15,239</u>
Transfers from Other Sub-Funds	96,550	99,655	3,105
TOTAL	<u>\$ 10,388,077</u>	<u>\$ 10,574,168</u>	<u>\$ 186,091</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, 2021

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Maintenance and Operations	\$ 6,895,678	\$ 7,588,728	\$ 6,811,526	\$ -	\$ 6,811,526	\$ 777,202
PERS On-behalf Expenditures	-	-	25,030	(25,030)	-	-
Transfers to Other Funds:						
Transfers to CBERRRSA and Other Capital Projects Funds	3,538,074	3,547,694	3,547,694	-	3,547,694	-
Transfers to Other Sub-Funds:						
Transfers to CBERRRSA Sub-Fund	98,615	99,655	99,655	-	99,655	-
TOTAL	<u>\$ 10,532,367</u>	<u>\$ 11,236,077</u>	<u>\$ 10,483,905</u>	<u>\$ (25,030)</u>	<u>\$ 10,458,875</u>	<u>\$ 777,202</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, 2021

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
Maintenance and Operations	\$ 619,661	\$ 25,030	\$ 51,326	\$ 5,718,305	\$ 1,957	\$ 420,277	\$ 6,836,556
Transfers to Other Funds:							
Transfers to CBERRRSA and Other Capital Projects Funds	-	-	-	3,547,694	-	-	3,547,694
Transfers to Other Sub-Funds:							
Transfers to CBERRRSA Sub-Fund	-	-	-	99,655	-	-	99,655
TOTAL	<u>\$ 619,661</u>	<u>\$ 25,030</u>	<u>\$ 51,326</u>	<u>\$ 9,365,654</u>	<u>\$ 1,957</u>	<u>\$ 420,277</u>	<u>\$ 10,483,905</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Limited Service Areas  
Combining Balance Sheet  
December 31, 2021

	Birch Tree/ Elmore Roads	Section 6/ Campbell Airstrip Roads	Vallil Vue Estates Roads	Skyranch Estates Roads	Upper Grower 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>													
Cash and Investments in Central Treasury	\$ 491,885	\$ 367,588	\$ 362,446	\$ 171,157	\$ 40,017	\$ 131,696	\$ 68,055	\$ 265,499	\$ 2,065,327	\$ 25,401	\$ 436	\$ 277,772	\$ 115,973
Taxes Receivable:													
Delinquent Taxes	5,073	5,226	4,241	682	562	1,558	3,162	2,589	187,375	3,491	427	2,359	1,122
Penalties and Interest	379	421	6	28	-	46	172	125	80	-	-	220	52
Less: Allowance for Uncollectibles	(13)	(15)	-	(1)	-	(2)	(6)	(17)	(1,280)	(88)	-	(15)	(6)
Total Net Taxes Receivable	5,439	5,632	4,247	709	562	1,602	3,328	2,697	186,095	3,483	427	2,564	1,168
Accounts Receivable, Net	-	-	-	-	-	-	-	-	3,032	-	-	-	-
Intergovernmental Receivables	-	-	-	-	-	-	-	-	21,779	-	-	-	-
<b>TOTAL ASSETS</b>	<b>497,324</b>	<b>373,220</b>	<b>366,693</b>	<b>171,866</b>	<b>40,579</b>	<b>133,298</b>	<b>71,383</b>	<b>268,196</b>	<b>2,276,233</b>	<b>28,884</b>	<b>863</b>	<b>280,336</b>	<b>117,141</b>
<b>LIABILITIES</b>													
Accounts Payable and Retainage	124,953	3,656	7,137	2,050	1,513	1,195	38,885	10,496	301,540	-	-	1,394	1,129
Accrued Payroll Liabilities	-	-	-	-	-	-	-	-	21,359	-	-	-	-
Total Liabilities	124,953	3,656	7,137	2,050	1,513	1,195	38,885	10,496	322,899	-	-	1,394	1,129
<b>DEFERRED INFLOWS OF RESOURCES</b>													
Unavailable Revenues - Property Taxes	2,711	5,653	4,247	690	562	1,157	3,048	2,206	158,414	3,465	390	2,594	678
Total Deferred Inflows of Resources	2,711	5,653	4,247	690	562	1,157	3,048	2,206	158,414	3,465	390	2,594	678
<b>FUND BALANCE</b>													
Committed	21,575	10,512	4,984	2,501	956	970	4,747	12,681	305,543	569	17	849	866
Unassigned	348,085	353,399	350,325	166,625	37,548	129,976	24,703	242,813	1,489,377	24,850	456	275,499	114,468
Total Fund Balance	369,660	363,911	355,309	169,126	38,504	130,946	29,450	255,494	1,794,920	25,419	473	276,348	115,334
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$ 497,324</b>	<b>\$ 373,220</b>	<b>\$ 366,693</b>	<b>\$ 171,866</b>	<b>\$ 40,579</b>	<b>\$ 133,298</b>	<b>\$ 71,383</b>	<b>\$ 268,196</b>	<b>\$ 2,276,233</b>	<b>\$ 28,884</b>	<b>\$ 863</b>	<b>\$ 280,336</b>	<b>\$ 117,141</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, 2021

	Birch Tree/ Elmore Roads	Section 6/ Campbell Airstrip Roads	Vallil Vue Estates Roads	Skyranch Estates Roads	Upper Grower 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	\$ 295,848	\$ 156,854	\$ 114,219	\$ 30,340	\$ 18,224	\$ 17,895	\$ 31,962	\$ 149,068	\$ 7,274,754	\$ 109,527	\$ 2,100	\$ 51,557	\$ 29,051
Intergovernmental	-	-	-	-	-	-	-	-	25,030	-	-	-	-
Investment Income (Loss)	1,183	1,794	1,367	838	113	611	208	1,249	(10,745)	(123)	(1)	1,134	444
Charges for Services	-	-	-	-	-	-	-	-	48,870	-	-	-	-
Other	-	-	-	-	-	-	-	-	41,839	-	-	-	-
Total Revenues	297,031	158,648	115,586	31,178	18,337	18,506	32,170	150,317	7,379,748	109,404	2,099	52,691	29,495
<b>EXPENDITURES</b>													
Public Services:													
Maintenance and Operations	261,522	127,420	60,416	30,320	11,582	11,757	57,534	153,707	3,703,548	6,900	200	10,292	10,492
PERS On-behalf Expenditures	-	-	-	-	-	-	-	-	25,030	-	-	-	-
Total Expenditures	261,522	127,420	60,416	30,320	11,582	11,757	57,534	153,707	3,728,578	6,900	200	10,292	10,492
Excess (Deficiency) of Revenues over Expenditures	35,509	31,228	55,170	858	6,755	6,749	(25,364)	(3,390)	3,651,170	102,504	1,899	42,399	19,003
<b>OTHER FINANCING SOURCES (USES)</b>													
Transfers from Other Sub-Funds	-	-	-	-	-	-	-	-	99,655	-	-	-	-
Transfers to CBERRRSA Sub-Fund	-	-	-	-	-	-	-	-	-	(97,712)	(1,943)	-	-
Transfers to CBERRRSA and Other Capital Projects Funds	-	-	-	-	-	-	-	-	(3,547,694)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	(3,448,039)	(97,712)	(1,943)	-	-
Net Change in Fund Balances	35,509	31,228	55,170	858	6,755	6,749	(25,364)	(3,390)	203,131	4,792	(44)	42,399	19,003
Fund Balance, January 1	334,151	332,683	300,139	168,268	31,749	124,197	54,814	258,884	1,591,789	20,627	517	233,949	96,331
Fund Balance, December 31	\$ 369,660	\$ 363,911	\$ 355,309	\$ 169,126	\$ 38,504	\$ 130,946	\$ 29,450	\$ 255,494	\$ 1,794,920	\$ 25,419	\$ 473	\$ 276,348	\$ 115,334

MUNICIPALITY OF ANCHORAGE, ALASKA  
Limited Service Areas  
Combining Balance Sheet  
December 31, 2021

	Paradise Valley South Roads	SRW Home-owners Roads	Talus West Roads	Upper O'Malley Roads	Bear Valley Roads	Rabbit Creek/ View Hts Roads	Villages Scenic Pkwy Roads	Sequoia Estates Roads	Rockhill Roads	South Goldenview Area Roads	Homestead Area Roads	Eagle River Street Lts	Total
<b>ASSETS</b>													
Cash and Investments in Central Treasury	\$ 58,004	\$ 181,618	\$ 241,241	\$ 304,657	\$ 78,192	\$ 236,663	\$ 52,194	\$ 176,545	\$ 563,713	\$ 455,222	\$ 101,135	\$ 388,413	\$ 7,220,849
Taxes Receivable:													
Delinquent Taxes	385	1,395	2,920	8,517	1,926	9,815	2,213	452	669	19,873	8	2,365	268,405
Penalties and Interest	-	-	82	1,496	29	962	199	-	-	1,515	-	-	5,812
Less: Allowance for Uncollectibles	-	-	(4)	(57)	(1)	(34)	(10)	-	(11)	(53)	-	(10)	(1,623)
Total Net Taxes Receivable	385	1,395	2,998	9,956	1,954	10,743	2,402	452	658	21,335	8	2,355	272,594
Accounts Receivable, Net	-	-	-	-	-	-	-	-	-	-	-	-	3,032
Intergovernmental Receivables	-	-	-	-	-	-	-	-	-	-	-	-	12,074
<b>TOTAL ASSETS</b>	<b>58,389</b>	<b>183,013</b>	<b>244,239</b>	<b>314,613</b>	<b>80,146</b>	<b>247,406</b>	<b>54,596</b>	<b>176,997</b>	<b>564,371</b>	<b>476,557</b>	<b>101,143</b>	<b>402,842</b>	<b>7,530,328</b>
<b>LIABILITIES</b>													
Accounts Payable	1,974	866	4,886	54,554	1,536	31,093	6,208	1,199	1,105	38,982	1,308	6,979	644,638
Accrued Payroll Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	21,359
Total Liabilities	1,974	866	4,886	54,554	1,536	31,093	6,208	1,199	1,105	38,982	1,308	6,979	665,997
<b>DEFERRED INFLOWS OF RESOURCES</b>													
Unavailable Revenues - Property Taxes	385	953	2,982	7,979	1,517	6,740	2,422	452	680	7,156	8	1,978	219,067
Total Deferred Inflows of Resources	385	953	2,982	7,979	1,517	6,740	2,422	452	680	7,156	8	1,978	219,067
<b>FUND BALANCE</b>													
Committed	1,221	2,209	8,005	87,256	4,375	5,090	1,301	519	1,282	61,311	733	21,880	561,952
Unassigned	54,809	178,985	228,366	164,824	72,718	204,483	44,665	174,827	561,304	369,108	99,094	372,005	6,083,312
Total Fund Balance	56,030	181,194	236,371	252,080	77,093	209,573	45,966	175,346	562,586	430,419	99,827	393,885	6,645,264
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$ 58,389</b>	<b>\$ 183,013</b>	<b>\$ 244,239</b>	<b>\$ 314,613</b>	<b>\$ 80,146</b>	<b>\$ 247,406</b>	<b>\$ 54,596</b>	<b>\$ 176,997</b>	<b>\$ 564,371</b>	<b>\$ 476,557</b>	<b>\$ 101,143</b>	<b>\$ 402,842</b>	<b>\$ 7,530,328</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, 2021

	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	\$ 15,921	\$ 58,433	\$ 146,963	\$ 702,171	\$ 54,204	\$ 119,022	\$ 23,005	\$ 18,078	\$ 46,415	\$ 719,150	\$ 24,219	\$ 128,186	\$ 10,337,166
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	37,104
Investment Income (Loss)	198	676	527	2,414	213	483	150	829	2,713	839	378	2,042	9,534
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	48,870
Other	-	-	-	-	-	-	-	-	-	-	-	-	41,839
Total Revenues	16,119	59,109	147,490	704,585	54,417	119,505	23,155	18,907	49,128	719,989	24,597	142,302	10,474,513
<b>EXPENDITURES</b>													
Public Services:													
Maintenance and Operations	14,802	26,770	97,030	1,057,653	53,031	61,698	15,763	6,293	15,538	743,162	8,879	265,217	6,811,526
PERS On-behalf Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	25,030
Total Expenditures	14,802	26,770	97,030	1,057,653	53,031	61,698	15,763	6,293	15,538	743,162	8,879	265,217	6,836,556
Excess (Deficiency) of Revenues over Expenditures	1,317	32,339	50,460	(353,068)	1,386	57,807	7,392	12,614	33,590	(23,173)	15,718	(122,915)	3,637,957
<b>OTHER FINANCING SOURCES (USES)</b>													
Transfers from Other Sub-Funds	-	-	-	-	-	-	-	-	-	-	-	-	99,655
Transfers to CBERRRSA Sub-Fund	-	-	-	-	-	-	-	-	-	-	-	-	(99,655)
Transfers to CBERRRSA and Other Capital Projects Funds	-	-	-	-	-	-	-	-	-	-	-	-	(3,547,694)
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-	(3,547,694)
Net Change in Fund Balances	1,317	32,339	50,460	(353,068)	1,386	57,807	7,392	12,614	33,590	(23,173)	15,718	(122,915)	90,263
Fund Balance, January 1	54,713	148,855	185,911	605,148	75,707	151,766	38,574	162,732	528,996	453,592	84,109	516,800	6,555,001
Fund Balance, December 31	\$ 56,030	\$ 181,194	\$ 236,371	\$ 252,080	\$ 77,093	\$ 209,573	\$ 45,966	\$ 175,346	\$ 562,586	\$ 430,419	\$ 99,827	\$ 393,885	\$ 6,645,264

MUNICIPALITY OF ANCHORAGE, ALASKA  
Anchorage Metropolitan Police Service Area  
Comparative Balance Sheet  
December 31, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Cash	\$ 750	\$ 750
Cash and Investment in Central Treasury	18,688,654	67,121,775
Accrued Interest on Investments	41,878	61,415
Taxes Receivable:		
Delinquent Taxes	2,172,208	4,652,589
Penalties and Interest	-	1,811
Less: Allowance for Uncollectibles	(20,087)	(70,855)
Total Net Taxes Receivable	2,152,121	4,583,545
Accounts Receivable	880,034	800,605
Less: Allowance for Uncollectibles	(605,116)	(526,827)
Total Net Accounts Receivable	274,918	273,778
Intergovernmental Receivables	223,412	190,044
Due from Other Funds:		
Police and Fire Certificate of Participation Bond Fund	479,222	507,831
Prepaid Items	120,083	303,930
<b>TOTAL ASSETS</b>	<b>21,981,038</b>	<b>73,043,068</b>
<b>LIABILITIES</b>		
Accounts Payable and Retainages	2,428,066	1,167,012
Accrued Payroll Liabilities	3,705,461	3,540,508
Unearned Revenue and Deposits	435,957	316,914
Total Liabilities	6,569,484	5,024,434
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	1,737,626	2,967,651
Total Deferred Inflows of Resources	1,737,626	2,967,651
<b>FUND BALANCE</b>		
Nonspendable	120,083	303,930
Committed	13,005,179	7,726,960
Unassigned	548,666	57,020,093
Total Fund Balance	13,673,928	65,050,983
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$ 21,981,038</b>	<b>\$ 73,043,068</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, 2021 and 2020

	<u>2021</u>	<u>2020</u>
REVENUES		
Taxes	\$ 73,519,531	\$ 127,978,243
Intergovernmental	5,755,025	5,787,583
Charges for Services	1,030,284	1,035,413
Fines and Forfeitures	7,176,200	5,996,399
Investment Income	192,599	400,342
Other	450,768	340,148
Total Revenues	<u>88,124,407</u>	<u>141,538,128</u>
EXPENDITURES		
Public Safety:		
Police Services	129,280,203	76,581,246
PERS On-behalf Expenditures	5,299,423	5,284,554
Debt Service:		
Principal	278,947	231,724
Interest and Fiscal Agent Charges	455,214	422,326
Bond Issuance Costs	37,425	34,306
Total Debt Service	<u>771,586</u>	<u>688,356</u>
Total Expenditures	<u>135,351,212</u>	<u>82,554,156</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(47,226,805)</u>	<u>58,983,972</u>
OTHER FINANCING SOURCES (USES)		
Premium on Bonds and Notes	221,441	150,134
Refunding Bonds Issued	7,524	119,828
Proceeds from Sale of Capital Assets	122,197	45,859
Transfers from Other Funds	147	9
Transfers to Other Funds	(4,396,473)	(4,411,351)
Transfers to Other Sub-Funds	(97,593)	(98,797)
Payment to Refunded Bond Escrow Agent	(7,493)	(148,780)
Total Other Financing Sources (Uses)	<u>(4,150,250)</u>	<u>(4,343,098)</u>
Net Change in Fund Balances	(51,377,055)	54,640,874
Fund Balance, January 1	65,050,983	10,410,109
Fund Balance, December 31	<u>\$ 13,673,928</u>	<u>\$ 65,050,983</u>

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, 2021

	Estimated	Actual	Variance With Final Budget
<b>REVENUES</b>			
<b>Taxes:</b>			
Real Property	\$ 64,645,242	\$ 65,913,318	\$ 1,268,076
Personal Property	5,816,416	5,562,074	(254,342)
Motor Vehicle Registration	1,424,022	1,396,416	(27,606)
Tax Cost Recoveries	-	36,770	36,770
Penalties and Interest	536,964	610,953	73,989
Total Taxes	72,422,644	73,519,531	1,096,887
<b>Intergovernmental:</b>			
State of Alaska On-behalf Payments	-	5,299,423	5,299,423
Liquor License	399,300	342,750	(56,550)
Electric Co-op Allocation	116,235	112,852	(3,383)
Total Intergovernmental	515,535	5,755,025	5,239,490
<b>Charges for Services:</b>			
Police Services	192,174	-	(192,174)
DWI Impound Administrative Fees	220,000	288,729	68,729
Range Usage Fees	5,000	6,335	1,335
Incarceration Cost Recovery	180,000	167,283	(12,717)
Reimbursed Costs	566,555	567,937	1,382
Total Charges for Services	1,163,729	1,030,284	(133,445)
<b>Fines and Forfeitures:</b>			
Traffic Court Fines	2,050,000	3,297,711	1,247,711
Trial Court Fines	1,300,000	1,490,329	190,329
Counter Fines	1,800,000	2,164,019	364,019
Curfew Fines	2,000	511	(1,489)
Minor Tobacco Fines	1,000	262	(738)
Other Fines and Forfeitures	280,756	223,368	(57,388)
Total Fines and Forfeitures	5,433,756	7,176,200	1,742,444
Investment Income - Short-term Investments	480,000	192,599	(287,401)
<b>Other:</b>			
Criminal Rule 8 Collection Costs	230,000	384,327	154,327
Prior Year Expenditure Recovery	-	18,470	18,470
Cash Over and Short	-	61	61
Miscellaneous	146,700	47,910	(98,790)
Total Other	376,700	450,768	74,068
Premium on Bonds and Notes	187,266	221,441	34,175
Refunding Bonds Issued	-	7,524	7,524
Proceeds from Sale of Capital Assets	103,000	122,197	19,197
Transfers from Other Funds:			
Anchorage Metropolitan Police Capital Projects Fund	147	147	-
<b>TOTAL</b>	<b>\$ 80,682,777</b>	<b>\$ 88,475,716</b>	<b>\$ 7,792,939</b>

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, 2021

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
<b>EXPENDITURES</b>						
<b>Public Safety:</b>						
Police Services	\$ 128,357,868	\$ 130,878,384	\$ 129,280,203	\$ -	\$ 129,280,203	\$ 1,598,181
PERS On-behalf Expenditures	-	-	5,299,423	(5,299,423)	-	-
<b>Debt Service:</b>						
Principal	286,231	286,231	278,947	-	278,947	7,284
Interest and Fiscal Agent Charges	345,352	455,310	455,214	-	455,214	96
Bond Issuance Costs	3,666	42,551	37,425	-	37,425	5,126
Total Debt Service	635,249	784,092	771,586	-	771,586	12,506
<b>Transfers to Other Funds:</b>						
State Grants Fund	80,000	89,000	92,240	-	92,240	(3,240)
Federal Grants Fund	-	39,219	35,911	-	35,911	3,308
Miscellaneous Operational Grants Fund	550,000	550,000	550,000	-	550,000	-
Police and Fire Retiree Medical Liability Fund	544,672	544,201	543,467	-	543,467	734
Police and Fire Certificate of Participation Bond Fund	3,174,125	3,174,125	3,174,855	-	3,174,855	(730)
Total Transfers to Other Funds	4,348,797	4,396,545	4,396,473	-	4,396,473	72
<b>Transfers to Other Sub-Funds:</b>						
Police and Fire Retiree Medical Admin Fund	97,593	97,593	97,593	-	97,593	-
Total Transfers to Other Sub-Funds	97,593	97,593	97,593	-	97,593	-
Payment to Refunded Bond Escrow Agent	-	-	7,493	-	7,493	(7,493)
<b>TOTAL</b>	<b>\$ 133,439,507</b>	<b>\$ 136,156,614</b>	<b>\$ 139,852,771</b>	<b>\$ (5,299,423)</b>	<b>\$ 134,553,348</b>	<b>\$ 1,603,266</b>

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, 2021

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	\$ 96,943,838	\$ 5,299,423	\$ 2,353,051	\$ 18,431,455	\$ 771,586	\$ 12,750	\$ 11,539,109	\$ 135,351,212
Transfers to Other Funds:								
State Grants Fund	-	-	-	92,240	-	-	-	92,240
Federal Grants Fund	-	-	-	35,911	-	-	-	35,911
Miscellaneous Operational Grants Fund	-	-	-	550,000	-	-	-	550,000
Police and Fire Retiree Medical Liability Fund	-	-	-	543,467	-	-	-	543,467
Police and Fire Certificate of Participation Bond Fund	-	-	-	3,174,855	-	-	-	3,174,855
Total Transfers to Other Funds	-	-	-	4,396,473	-	-	-	4,396,473
Transfers to Other Sub-Funds:								
Police and Fire Retiree Medical Admin Fund	-	-	-	97,593	-	-	-	97,593
Total Transfers to Other Funds	-	-	-	97,593	-	-	-	97,593
Payment to Refunded Bond Escrow Agent	-	-	-	-	7,493	-	-	7,493
<b>TOTAL</b>	<b>\$ 96,943,838</b>	<b>\$ 5,299,423</b>	<b>\$ 2,353,051</b>	<b>\$ 22,925,521</b>	<b>\$ 779,079</b>	<b>\$ 12,750</b>	<b>\$ 11,539,109</b>	<b>\$ 139,852,771</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Anchorage Bowl Parks and Recreation Service Area  
Comparative Balance Sheet  
December 31, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Cash	\$ 950	\$ 950
Cash and Investments in Central Treasury	4,239,759	2,336,938
Accrued Interest on Investments	35,264	31,853
Taxes Receivable:		
Delinquent Taxes	521,858	757,056
Less: Allowance for Uncollectibles	(4,687)	(12,334)
Total Net Taxes Receivable	517,171	744,722
Accounts Receivable	314,929	231,458
Less: Allowance for Uncollectibles	(11,561)	(11,158)
Total Net Accounts Receivable	303,368	220,300
Intergovernmental Receivables	58,132	49,450
<b>TOTAL ASSETS</b>	<b>5,154,644</b>	<b>3,384,213</b>
<b>LIABILITIES</b>		
Accounts Payable and Retainages	347,447	476,661
Accrued Payroll Liabilities	336,929	336,818
Total Liabilities	684,376	813,479
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	397,305	468,587
Total Deferred Inflows of Resources	397,305	468,587
<b>FUND BALANCE</b>		
Committed	2,213,347	2,199,211
Unassigned (Deficit)	1,859,616	(97,064)
Total Fund Balance	4,072,963	2,102,147
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$ 5,154,644</b>	<b>\$ 3,384,213</b>



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, 2021 and 2020

	2021	2020
REVENUES		
Taxes	\$ 23,245,309	\$ 20,745,061
Intergovernmental	255,304	277,355
Charges for Services	1,781,565	812,378
Investment Loss (Income)	(62,599)	101,166
Other	26,823	1,261
Total Revenues	25,246,402	21,937,221
EXPENDITURES		
Public Services:		
Economic and Community Development	19,276,038	19,064,832
PERS On-behalf Expenditures	225,678	217,082
Total Public Services	19,501,716	19,281,914
Debt Service:		
Principal	1,759,557	1,752,385
Interest and Fiscal Agent Charges	1,086,860	1,164,097
Bond Issuance Costs	11,017	10,798
Total Debt Service	2,857,434	2,927,280
Total Expenditures	22,359,150	22,209,194
Excess (Deficiency) of Revenues over Expenditures	2,887,252	(271,973)
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Capital Assets	-	4,400
Premium on Bonds and Notes	10,545	30,591
Refunding Bonds Issued	2,313,032	2,035,326
Transfers from Other Funds	50	25
Transfers to Other Funds	(936,422)	(764,333)
Payment to Refunded Bond Escrow Agent	(2,303,641)	(2,045,822)
Total Other Financing Sources (Uses)	(916,436)	(739,813)
Net Changes in Fund Balances	1,970,816	(1,011,786)
Fund Balance, January 1	2,102,147	3,113,933
Fund Balance, December 31	\$ 4,072,963	\$ 2,102,147

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, 2021

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 20,406,195	\$ 20,593,439	\$ 187,244
Personal Property	2,055,056	1,954,170	(100,886)
Motor Vehicle Registration	370,534	363,351	(7,183)
Hotel - Motel	146,095	193,490	47,395
Tax Cost Recoveries	-	5,300	5,300
Penalties and Interest	87,338	135,559	48,221
Total Taxes	23,065,218	23,245,309	180,091
Intergovernmental:			
State Grant- Direct			-
Build America Bond Subsidy	-	674	674
State of Alaska On-behalf Payments	-	225,678	225,678
Electric Co-op Allocation	29,820	28,952	(868)
Total Intergovernmental	29,820	255,304	225,484
Charges for Services:			
Aquatics	539,049	361,103	(177,946)
Program Lessons and Camp	15,100	42	(15,058)
Recreation Centers and Programs	368,150	386,331	18,181
Parks and Recreation	292,331	644,869	352,538
Camping Fees	95,000	113,098	18,098
School District Service Fees	250,500	203,453	(47,047)
Golf Fees	25,000	29,824	4,824
Reimbursed Costs	1,000	42,845	41,845
Total Charges for Services	1,586,130	1,781,565	195,435
Investment Income (Loss) - Short-term Investments	26,000	(62,599)	(88,599)
Other:			
Prior Year Expenditure Recovery	10,625	27,049	16,424
Cash Over and Short	-	(226)	(226)
Total Other	10,625	26,823	16,198
Premium on Bonds and Notes	57,876	10,545	(47,331)
Refunding Bonds Issued	-	2,313,032	2,313,032
Transfers from Other Funds:			
Anchorage Parks and Recreation Capital Projects Fund	50	50	-
<b>TOTAL</b>	<b>\$ 24,775,719</b>	<b>\$ 27,570,029</b>	<b>\$ 2,794,310</b>

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, 2021

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	\$ 20,802,826	\$ 20,340,261	\$ 19,276,038	\$ -	\$ 19,276,038	\$ 1,064,223
PERS On-behalf Expenditures	-	-	225,678	(225,678)	-	-
Total Public Services	20,802,826	20,340,261	19,501,716	(225,678)	19,276,038	1,064,223
Debt Service:						
Principal	1,823,107	1,823,107	1,759,557	-	1,759,557	63,550
Interest and Fiscal Agent Charges	1,087,524	1,086,999	1,086,860	-	1,086,860	139
Bond Issuance Costs	6,441	50,985	11,017	-	11,017	39,968
Total Debt Service	2,917,072	2,961,091	2,857,434	-	2,857,434	103,657
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	6,627	6,627	6,627	-	6,627	-
Anchorage Parks and Recreation Capital Projects Fund	929,486	930,784	929,795	-	929,795	989
Total Transfers to Other Funds	936,113	937,411	936,422	-	936,422	989
Payment to Refunded Bond Escrow Agent	-	-	2,303,641	-	2,303,641	(2,303,641)
<b>TOTAL</b>	<b>\$ 24,656,011</b>	<b>\$ 24,238,763</b>	<b>\$ 25,599,213</b>	<b>\$ (225,678)</b>	<b>\$ 25,373,535</b>	<b>\$ (1,134,772)</b>

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, 2021

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	\$ 9,695,601	\$ 225,678	\$ 704,054	\$ 3,972,972	\$ 2,857,434	\$ 16,840	\$ 4,886,571	\$ 22,359,150
Transfers to Other Funds:								
Convention Center Operating Reserve Fund	-	-	-	6,627	-	-	-	6,627
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	929,795	-	-	-	929,795
Total Transfers to Other Funds	-	-	-	936,422	-	-	-	936,422
Payment to Refunded Bond Escrow Agent	-	-	-	-	2,303,641	-	-	2,303,641
<b>TOTAL</b>	<b>\$ 9,695,601</b>	<b>\$ 225,678</b>	<b>\$ 704,054</b>	<b>\$ 4,909,394</b>	<b>\$ 5,161,075</b>	<b>\$ 16,840</b>	<b>\$ 4,886,571</b>	<b>\$ 25,599,213</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Eagle River-Chugiak Parks and Recreational Service Area  
Comparative Balance Sheet  
December 31, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Cash	\$ 500	\$ 500
Cash and Investments in Central Treasury	5,693,066	5,129,861
Taxes Receivable:		
Delinquent Taxes	119,930	147,854
Penalties and Interest	4,195	10,234
Less: Allowance for Uncollectibles	(1,150)	(1,460)
Total Net Taxes Receivable	122,975	156,628
Accounts Receivable, Net	37,193	23,815
<b>TOTAL ASSETS</b>	<b>5,853,734</b>	<b>5,310,804</b>
<b>LIABILITIES</b>		
Accounts Payable and Retainage	62,644	108,589
Accrued Payroll Liabilities	60,580	58,623
Unearned Revenue and Deposits	850	850
Total Liabilities	124,074	168,062
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	106,095	126,040
Total Deferred Inflows of Resources	106,095	126,040
<b>FUND BALANCE</b>		
Committed	287,666	277,175
Unassigned	5,335,899	4,739,527
Total Fund Balance	5,623,565	5,016,702
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 5,853,734</b>	<b>\$ 5,310,804</b>

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, 2021 and 2020

	2021	2020
REVENUES		
Taxes	\$ 4,251,180	\$ 4,053,558
Intergovernmental	36,831	34,866
Charges for Services	203,944	91,464
Investment Income	13,874	162,223
Other	18,551	19,260
Total Revenues	4,524,380	4,361,371
EXPENDITURES		
Public Services:		
Economic and Community Development	3,290,573	3,099,956
PERS On-behalf Expenditures	36,831	34,866
Total Public Services	3,327,404	3,134,822
Debt Service:		
Principal	158,137	124,355
Interest and Fiscal Agent Charges	38,010	44,229
Debt Issuance Costs	140	-
Total Debt Service	196,287	168,584
Capital Outlay	-	91,158
Total Expenditures	3,523,691	3,394,564
Excess of Revenues over Expenditures	1,000,689	966,807
OTHER FINANCING SOURCES (USES)		
Refunding Bonds Issued	34,760	-
Transfers to Other Funds	(393,967)	(392,256)
Payment to Refunded Bond Escrow Agent	(34,619)	-
Total Other Financing Sources (Uses)	(393,826)	(392,256)
Net Change in Fund Balances	606,863	574,551
Fund Balance, January 1	5,016,702	4,442,151
Fund Balance, December 31	\$ 5,623,565	\$ 5,016,702

MUNICIPALITY OF ANCHORAGE, ALASKA  
Eagle River-Chugiak Parks and Recreational Service Area  
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources  
For the Year Ended December 31, 2021

	Estimated	Actual	Variance With Final Budget
<b>REVENUES</b>			
<b>Taxes:</b>			
Real Property	\$ 4,074,210	\$ 4,145,602	\$ 71,392
Personal Property	84,409	78,365	(6,044)
Tax Cost Recoveries	-	1,970	1,970
Penalties and Interest	16,864	25,243	8,379
Total Taxes	4,175,483	4,251,180	75,697
<b>Intergovernmental:</b>			
State of Alaska On-behalf Payments	-	36,831	36,831
<b>Charges for Services:</b>			
Aquatics	250,000	83,606	(166,394)
Program Lessons and Camp	120,500	8,700	(111,800)
Recreation Center Rentals and Activities	65,000	81,643	16,643
Reimbursed Costs	26,002	29,995	3,993
Total Charges for Services	461,502	203,944	(257,558)
Investment Income - Short-term Investments	40,000	13,874	(26,126)
<b>Other:</b>			
Lease and Rental Revenue	21,600	16,353	(5,247)
Prior Year Expenditure Recovery	-	2,198	2,198
Total Other	21,600	18,551	(3,049)
Refunding Bonds Issued	2,413	34,760	32,347
<b>TOTAL</b>	<b>\$ 4,700,998</b>	<b>\$ 4,559,140</b>	<b>\$ (141,858)</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, 2021

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
<b>EXPENDITURES</b>						
<b>Public Services:</b>						
Economic and Community Development	\$ 4,193,696	\$ 4,085,670	\$ 3,290,573	\$ -	\$ 3,290,573	\$ 795,097
PERS On-behalf Expenditures	-	-	36,831	(36,831)	-	-
<b>Debt Service:</b>						
Principal	180,838	180,838	158,137	-	158,137	22,701
Interest and Fiscal Agent Charges	38,010	38,010	38,010	-	38,010	-
Bond Issuance Costs	100	2,513	140	-	140	2,373
Total Debt Service	218,948	221,361	196,287	-	196,287	25,074
<b>Transfers to Other Funds:</b>						
ER-Chugiak Parks and Recreation Capital Projects Fund	392,256	393,967	393,967	-	393,967	-
Payment to Refunded Bond Escrow Agent	-	-	34,619	-	34,619	(34,619)
<b>TOTAL</b>	<b>\$ 4,804,900</b>	<b>\$ 4,700,998</b>	<b>\$ 3,952,277</b>	<b>\$ (36,831)</b>	<b>\$ 3,915,446</b>	<b>\$ 785,552</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, 2021

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Debt Service	Charges To/From Other Departments	Actual on GAAP Basis
Public Services:							
Economic and Community Development	\$ 1,611,303	\$ -	\$ 350,856	\$ 530,944	\$ -	\$ 797,470	\$ 3,290,573
PERS On-behalf Expenditures	-	36,831	-	-	-	-	36,831
Debt Service:							
Principal	-	-	-	-	158,137	-	158,137
Interest and Fiscal Agent Charges	-	-	-	-	38,010	-	38,010
Bond Issuance Costs	-	-	-	-	140	-	140
Total Debt Service	-	-	-	-	196,287	-	196,287
Transfers to Other Funds:							
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	393,967	-	-	393,967
Payment to Refunded Bond Escrow Agent	-	-	-	-	34,619	-	34,619
<b>TOTAL</b>	<b>\$ 1,611,303</b>	<b>\$ 36,831</b>	<b>\$ 350,856</b>	<b>\$ 924,911</b>	<b>\$ 230,906</b>	<b>\$ 797,470</b>	<b>\$ 3,952,277</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Building Safety Service Area  
Comparative Balance Sheet  
December 31, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Cash	\$ 500	\$ 500
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	65,640	103,900
Less: Allowance for Uncollectibles	(5,441)	(3,970)
Total Net Accounts Receivable	<u>60,199</u>	<u>99,930</u>
<b>TOTAL ASSETS</b>	<u><u>66,651</u></u>	<u><u>106,382</u></u>
<b>LIABILITIES</b>		
Accounts Payable and Retainage	5,801	9,964
Accrued Payroll Liabilities	290,424	240,698
Due to Areawide	12,705,142	10,620,839
Unearned Revenue and Deposits	228,000	229,000
Total Liabilities	<u>13,229,367</u>	<u>11,100,501</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	6,238	5,952
Total Deferred Inflows of Resources	<u>6,238</u>	<u>5,952</u>
<b>FUND BALANCE (DEFICIT)</b>		
Committed	649,109	654,461
Unassigned (Deficit)	(13,818,063)	(11,654,532)
Total Fund Deficit	<u>(13,168,954)</u>	<u>(11,000,071)</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND DEFICIT</b>	<u><u>\$ 66,651</u></u>	<u><u>\$ 106,382</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, 2021 and 2020

	2021	2020
<b>REVENUES</b>		
Taxes	\$ (286)	\$ -
Intergovernmental	177,530	185,752
Licenses and Permits	5,969,254	6,441,226
Charges for Services	21,385	21,334
Investment Loss	(325,275)	(14,859)
Fines and Forfeitures	29,175	64,575
Other	4,856	515
Total Revenues	<u>5,876,639</u>	<u>6,698,543</u>
<b>EXPENDITURES</b>		
Public Services:		
Economic and Community Development	7,867,992	7,932,862
PERS On-behalf Expenditures	177,530	185,752
Total Public Services	<u>8,045,522</u>	<u>8,118,614</u>
Total Expenditures	<u>8,045,522</u>	<u>8,118,614</u>
Net Change in Fund Deficit	(2,168,883)	(1,420,071)
Fund Deficit, January 1	(11,000,071)	(9,580,000)
Fund Deficit, December 31	<u><u>\$ (13,168,954)</u></u>	<u><u>\$ (11,000,071)</u></u>



MUNICIPALITY OF ANCHORAGE, ALASKA  
Building Safety Service Area  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2021

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Penalties and Interest	\$ 10	\$ (286)	\$ (296)
Intergovernmental:			
State of Alaska On-behalf Payments	-	177,530	177,530
Licenses and Permits:			
Mechanical Licenses and Exams	35,000	34,537	(463)
Local Business Licenses	88,000	72,819	(15,181)
Building Permit Plan Reviews	1,190,000	1,144,070	(45,930)
Building and Grading Permits	2,350,000	3,437,246	1,087,246
Electrical Permits	240,000	202,734	(37,266)
Mechanical, Gas and Plumbing Permits	530,000	526,049	(3,951)
Sign Permits	20,000	23,674	3,674
Elevator Permits	535,000	525,440	(9,560)
Mobile Home and Park Permits	2,000	2,685	685
Total Licenses and Permits	4,990,000	5,969,254	979,254
Charges for Services:			
Copier Fees	14,500	21,385	6,885
Investment Loss - Short-term Investments	(13,000)	(325,275)	(312,275)
Fines and Forfeitures:			
Other Fines and Forfeitures	12,000	29,175	17,175
Other:			
Appeal Receipts	100	2,000	1,900
Prior Year Expenditure Recovery	-	2,856	2,856
Total Other	100	4,856	4,756
<b>TOTAL</b>	<b>\$ 5,003,610</b>	<b>\$ 5,876,639</b>	<b>\$ 855,854</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Building Safety Service Area  
Detail Schedule of Estimated and Actual Expenditures  
For the Year Ended December 31, 2021

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	\$ 8,191,796	\$ 8,194,446	\$ 7,867,992	\$ -	\$ 7,867,992	\$ 326,454
PERS On-behalf Expenditures	-	-	177,530	(177,350)	180	(180)
<b>TOTAL</b>	<b>\$ 8,191,796</b>	<b>\$ 8,194,446</b>	<b>\$ 8,045,522</b>	<b>\$ (177,350)</b>	<b>\$ 7,868,172</b>	<b>\$ 326,274</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, 2021

EXPENDITURES	Personnel	PERS	Supplies	Other	Charges	Actual on GAAP Basis
	Services	On-behalf Expenditures		Services and Charges	To/From Other Departments	
Public Services:						
Economic and Community Development	\$ 6,150,781	\$ 177,530	\$ 56,594	\$ 243,607	\$ 1,417,010	\$ 8,045,522
<b>TOTAL</b>	<b>\$ 6,150,781</b>	<b>\$ 177,530</b>	<b>\$ 56,594</b>	<b>\$ 243,607</b>	<b>\$ 1,417,010</b>	<b>\$ 8,045,522</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Public Finance and Investment  
Comparative Balance Sheet  
December 31, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Cash and Investments in Central Treasury	\$ 2,502,082	\$ 2,886,907
Accounts Receivable, Net	23,657	34,797
Due from Component Unit - Anchorage School District	2,234	9,357
<b>TOTAL ASSETS</b>	<u>2,527,973</u>	<u>2,931,061</u>
<b>LIABILITIES</b>		
Accounts Payable and Retainage	308,566	358,318
Accrued Payroll Liabilities	39,338	38,385
Unearned Revenue and Deposits	345,287	345,287
<b>Total Liabilities</b>	<u>693,191</u>	<u>741,990</u>
<b>FUND BALANCE</b>		
Committed	179,795	188,552
Unassigned	1,654,987	2,000,519
<b>Total Fund Balance</b>	<u>1,834,782</u>	<u>2,189,071</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 2,527,973</u>	<u>\$ 2,931,061</u>

EXHIBIT AA-72

MUNICIPALITY OF ANCHORAGE, ALASKA  
Public Finance and Investment  
Comparative Statements of Revenues, Expenditures,  
and Changes in Fund Balance  
For The Years Ended December 31, 2021 and 2020

	2021	2020
<b>REVENUES</b>		
Intergovernmental	\$ 68,282	\$ 62,415
Charges for Services	1,059,007	1,581,941
Investment Income	10,883	82,896
Other	755,156	889,051
<b>Total Revenues</b>	<u>1,893,328</u>	<u>2,616,303</u>
<b>EXPENDITURES</b>		
General Government:		
Finance	2,177,886	2,285,476
PERS On-behalf Expenditures	68,282	62,415
Capital Outlay	1,449	-
<b>Total Expenditures</b>	<u>2,247,617</u>	<u>2,347,891</u>
<b>Net Changes in Fund Balances</b>	(354,289)	268,412
Fund Balance, January 1	2,189,071	1,920,659
<b>Fund Balance, December 31</b>	<u>\$ 1,834,782</u>	<u>\$ 2,189,071</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Public Finance and Investment  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2021

REVENUES	Estimated	Actual	Variance With Final Budget
Intergovernmental:			
State of Alaska On-behalf Payments	\$ -	\$ 68,282	\$ 68,282
Charges for Services:			
School District Service Fees	551,000	79,379	(471,621)
Reimbursed Cost	745,660	979,628	233,968
Total Charges for Services	1,296,660	1,059,007	(237,653)
Investment Income - Short-term Investments	18,000	10,883	(7,117)
Other:			
Prior Year Expenditure Recovery	-	657	657
Miscellaneous	1,567,497	754,499	(812,998)
Total Other	1,567,497	755,156	(812,341)
<b>TOTAL</b>	<b>\$ 2,882,157</b>	<b>\$ 1,893,328</b>	<b>\$ (988,829)</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Public Finance and Investment  
Detail Schedule of Estimated and Actual Expenditures  
For the Year Ended December 31, 2021

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Finance	\$ 2,185,429	\$ 2,547,728	\$ 2,177,886	\$ -	\$ 2,177,886	\$ 369,842
PERS On-behalf Expenditures	-	-	68,282	(68,282)	-	-
Capital Outlay	2,000	2,000	1,449	-	1,449	551
<b>TOTAL</b>	<b>\$ 2,187,429</b>	<b>\$ 2,549,728</b>	<b>\$ 2,247,617</b>	<b>\$ (68,282)</b>	<b>\$ 2,179,335</b>	<b>\$ 370,393</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, 2021

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
Finance	\$ 1,013,263	\$ 68,282	\$ 461	\$ 949,517	\$ -	\$ 214,645	\$ 2,246,168
Capital Outlay	-	-	-	-	1,449	-	1,449
<b>TOTAL</b>	<b>\$ 1,013,263</b>	<b>\$ 68,282</b>	<b>\$ 461</b>	<b>\$ 949,517</b>	<b>\$ 1,449</b>	<b>\$ 214,645</b>	<b>\$ 2,247,617</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Police and Fire Retiree Medical Administration Fund  
Comparative Balance Sheet  
December 31, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Cash and Investments in Central Treasury	\$ 344,518	\$ 312,842
<b>TOTAL ASSETS</b>	344,518	312,842
<b>LIABILITIES</b>		
Accounts Payable and Retainage	6,100	5,981
Accrued Payroll Liabilities	5,038	5,055
Total Liabilities	11,138	11,036
<b>FUND BALANCE</b>		
Unassigned	333,380	301,806
Total Fund Balance	333,380	301,806
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	\$ 344,518	\$ 312,842

EXHIBIT AA-77

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, 2021 and 2020

	2021	2020
<b>REVENUES</b>		
Intergovernmental	\$ 18,527	\$ 16,801
Charges for Services	8,944	11,596
Investment Income	1,457	7,448
Total Revenues	28,928	35,845
<b>EXPENDITURES</b>		
General Government:		
Human Resources	176,422	167,385
PERS On-behalf Expenditures	18,527	16,801
Total Expenditures	194,949	184,186
Deficiency of Revenues over Expenditures	(166,021)	(148,341)
<b>OTHER FINANCING SOURCES</b>		
Transfers from Other Sub-Funds	197,595	197,594
Total Other Financing Sources	197,595	197,594
Net Change in Fund Balances	31,574	49,253
Fund Balance, January 1,	301,806	252,553
Fund Balance, December 31	\$ 333,380	\$ 301,806

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, 2021

REVENUES	Estimated	Actual	Variance With Final Budget
Intergovernmental:			
State of Alaska On-behalf Payments	\$ -	\$ 18,527	\$ 18,527
Investment Income - Short-term Investments	2,000	1,457	(543)
Charges for Services:			
Reimbursed Cost	11,410	8,944	(2,466)
Transfers from Other Sub-Funds:			
Areawide Service Area Fund	100,002	100,002	-
Anchorage Metropolitan Police Service Area	97,592	97,593	1
Total Transfers from Other Sub-Funds	197,594	197,595	1
<b>TOTAL</b>	<b>\$ 211,004</b>	<b>\$ 226,523</b>	<b>\$ 15,519</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, 2021

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Human Resources	\$ 206,973	\$ 206,886	\$ 176,422	\$ -	\$ 176,422	\$ 30,464
PERS On-behalf Expenditures	-	-	18,527	(18,527)	-	-
<b>TOTAL</b>	<b>\$ 206,973</b>	<b>\$ 206,886</b>	<b>\$ 194,949</b>	<b>\$ (18,527)</b>	<b>\$ 176,422</b>	<b>\$ 30,464</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, 2021

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Charges From Other Departments	Actual on GAAP Basis
Human Resources	\$ 124,961	\$ 18,527	\$ -	\$ 34,703	\$ 16,758	\$ 194,949
<b>TOTAL</b>	<b>\$ 124,961</b>	<b>\$ 18,527</b>	<b>\$ -</b>	<b>\$ 34,703</b>	<b>\$ 16,758</b>	<b>\$ 194,949</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Turnagain Arm Police Service Area  
Comparative Balance Sheet  
December 31, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Cash and Investments in Central Treasury	\$ 12,951	\$ 9,002
Taxes Receivable:		
Delinquent Taxes	1,974	1,326
Penalties and Interest	164	64
Less: Allowance for Uncollectibles	(8)	(4)
Total Net Taxes Receivable	<u>2,130</u>	<u>1,386</u>
<b>TOTAL ASSETS</b>	<u><u>15,081</u></u>	<u><u>10,388</u></u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - Property Taxes	1,855	1,348
Total Deferred Inflows of Resources	<u>1,855</u>	<u>1,348</u>
<b>FUND BALANCE</b>		
Committed	1,657	1,697
Unassigned	11,569	7,343
Total Fund Balance	<u>13,226</u>	<u>9,040</u>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<u><u>\$ 15,081</u></u>	<u><u>\$ 10,388</u></u>

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, 2021 and 2020

	2021	2020
<b>REVENUES</b>		
Taxes	\$ 24,259	\$ 15,620
Investment Income	11	637
Total Revenues	<u>24,270</u>	<u>16,257</u>
<b>EXPENDITURES</b>		
Public Safety:		
Police Services	20,084	20,565
Total Public Services	<u>20,084</u>	<u>20,565</u>
Total Expenditures	<u>20,084</u>	<u>20,565</u>
Net Change in Fund Balances	4,186	(4,308)
Fund Balance, January 1	9,040	13,348
Fund Balance, December 31	<u><u>\$ 13,226</u></u>	<u><u>\$ 9,040</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Turnagain Arm Police Service Area  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2021

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 18,607	\$ 17,989	\$ (618)
Personal Property	6,239	6,071	(168)
Tax Cost Recoveries	-	26	26
Penalties and Interest	10	173	163
Total Taxes	24,856	24,259	(597)
Investment Income - Short-term Investments	10	11	1
<b>TOTAL</b>	<b>\$ 24,866</b>	<b>\$ 24,270</b>	<b>\$ (596)</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Turnagain Arm Police Service Area  
Detail Schedule of Estimated and Actual Expenditures  
For the Year Ended December 31, 2021

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Police Services	\$ 24,947	\$ 24,866	\$ 20,084		\$ 20,084	\$ 4,782
<b>TOTAL</b>	<b>\$ 24,947</b>	<b>\$ 24,866</b>	<b>\$ 20,084</b>	<b>\$ -</b>	<b>\$ 20,084</b>	<b>\$ 4,782</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, 2021

EXPENDITURES	Personnel Services	Actual on GAAP Basis
Public Safety:		
Police Services	\$ 20,084	\$ 20,084
<b>TOTAL</b>	<b>\$ 20,084</b>	<b>\$ 20,084</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 Areawide EMS Lease Special Levy  
 Comparative Balance Sheet  
 December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and Investments in Central Treasury	\$ 972	\$ -
TOTAL ASSETS	<u>972</u>	<u>-</u>
FUND BALANCE		
Restricted	972	-
Total Fund Balance	972	-
TOTAL FUND BALANCE	<u>\$ 972</u>	<u>\$ -</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 Areawide EMS Lease Special Levy  
 Comparative Statements of Revenues, Expenditures,  
 and Changes in Fund Balance  
 For the Years Ended December 31, 2021 and 2020

	2021	2020
REVENUES		
Taxes	\$ 830,000	\$ 829,029
Total Revenues	<u>830,000</u>	<u>829,029</u>
EXPENDITURES		
Public Safety:		
Fire Services	829,028	829,029
Total Expenditures	<u>829,028</u>	<u>829,029</u>
Net Change in Fund Balances	972	-
Fund Balance, January 1	-	-
Fund Balance, December 31	<u>\$ 972</u>	<u>\$ -</u>



MUNICIPALITY OF ANCHORAGE, ALASKA  
Areawide EMS Lease Special Levy  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2021

REVENUES	Estimated		Actual		Variance With Final Budget
Taxes:					
Real Property	\$	761,016	\$	761,987	\$ 971
Personal Property		68,013		68,013	-
<b>TOTAL</b>	<b>\$</b>	<b>829,029</b>	<b>\$</b>	<b>830,000</b>	<b>\$ 971</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Areawide EMS Lease Special Levy  
Detail Schedule of Estimated and Actual Expenditures  
For the Year Ended December 31, 2021

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget	
	Original	Revised					
Public Safety:							
Fire Services	\$	829,028	\$	829,028	\$	829,028	\$ -
<b>TOTAL</b>	<b>\$</b>	<b>829,028</b>	<b>\$</b>	<b>829,028</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Areawide EMS Lease Special Levy  
Detail Schedule of Expenditures on GAAP Basis  
Classified by Function, Activity and Object  
For the Year Ended December 31, 2021

EXPENDITURES	Other Services and Charges		Actual on GAAP Basis
Public Safety:			
Fire Services	\$	829,028	\$ 829,028
<b>TOTAL</b>	<b>\$</b>	<b>829,028</b>	<b>\$ 829,028</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
MLP Sale Proceeds  
Comparative Balance Sheet  
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and Investments in Central Treasury	\$ 23,187	\$ 72,613
TOTAL ASSETS	23,187	72,613
FUND BALANCE		
Unassigned	23,187	72,613
Total Fund Balance	23,187	72,613
TOTAL FUND BALANCE	\$ 23,187	\$ 72,613

EXHIBIT AA-92

MUNICIPALITY OF ANCHORAGE, ALASKA  
MLP Sale Proceeds  
Comparative Statements of Revenues, Expenditures, Other Financing  
Sources (Uses) and Changes in Fund Balance  
For the Years Ended December 31, 2021 and 2020

	2021	2020
REVENUES		
Investment Income	\$ 574	\$ 72,613
Total Revenues	574	72,613
EXPENDITURES		
General Government:		
Finance	50,000	-
Total Expenditures	50,000	-
Excess (Deficiency) of Revenues over Expenditures	(49,426)	72,613
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	-	6,976,881
Transfers to Other Sub-funds	-	(6,976,881)
Total Other Financing Sources (Uses)	-	-
Net Change in Fund Balances	(49,426)	72,613
Fund Balance, January 1	72,613	-
Fund Balance, December 31	\$ 23,187	\$ 72,613

MUNICIPALITY OF ANCHORAGE, ALASKA  
MLP Sale Proceeds  
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources  
For the Year Ended December 31, 2021

REVENUES	Estimated	Actual	Variance With Final Budget
Investment Income	\$ 118,000	\$ 574	\$ (117,426)
<b>TOTAL</b>	<b>\$ 118,000</b>	<b>\$ 574</b>	<b>\$ (117,426)</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
MLP Sale Proceeds  
Detail Schedule of Estimated and Actual Other Financing Uses  
For the Year Ended December 31, 2021

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Finance	\$ -	\$ 100,000	\$ 50,000	\$ -	\$ 50,000	\$ 50,000
Transfers to Other Sub-Funds:						
Areawide Service Area Fund	-	9,900,000	-	-	-	9,900,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 10,000,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 9,950,000</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
MLP Sale Proceeds  
Detail Schedule of Other Financing Uses on GAAP Basis  
Classified by Function, Activity and Object  
For the Year Ended December 31, 2021

EXPENDITURES	Other Services and Charges	Actual on GAAP Basis
General Government:		
Finance	\$ 50,000	\$ 50,000
Transfers to Other Sub-Funds:		
Areawide Service Area Fund	-	-
<b>TOTAL</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 Areawide APD IT Systems Special Levy  
 Comparative Balance Sheet  
 December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash and Investments in Central Treasury	\$ 1,500,000	\$ -
TOTAL ASSETS	<u>1,500,000</u>	<u>-</u>
FUND BALANCE		
Restricted	<u>1,500,000</u>	<u>-</u>
Total Fund Balance	<u>1,500,000</u>	<u>-</u>
TOTAL FUND BALANCE	<u>\$ 1,500,000</u>	<u>\$ -</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 Areawide APD IT Systems Special Levy  
 Comparative Statements of Revenues, Expenditures,  
 and Changes in Fund Balance  
 For the Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
REVENUES		
Taxes	\$ 1,500,000	\$ -
Total Revenues	<u>1,500,000</u>	<u>-</u>
EXPENDITURES		
Public Safety:		
Police Services	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,500,000	-
Fund Balance, January 1	<u>-</u>	<u>-</u>
Fund Balance, December 31	<u>\$ 1,500,000</u>	<u>\$ -</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Areawide APD IT Systems Special Levy  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2021

REVENUES	Estimated		Actual		Variance
					With Final Budget
Taxes:					
Real Property	\$	1,376,940	\$	1,376,940	\$ -
Personal Property		123,060		123,060	-
<b>TOTAL</b>	<b>\$</b>	<b>1,500,000</b>	<b>\$</b>	<b>1,500,000</b>	<b>\$ -</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Areawide APD IT Systems Special Levy  
Detail Schedule of Estimated and Actual Expenditures  
For the Year Ended December 31, 2021

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Police Services	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,500,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Areawide APD IT Systems Special Levy  
Detail Schedule of Expenditures on GAAP Basis  
Classified by Function, Activity and Object  
For the Year Ended December 31, 2021

EXPENDITURES	Other Services and Charges	Actual on GAAP Basis
Public Safety:		
Police Services	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Heritage Land Bank Fund  
Comparative Balance Sheet  
December 31, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Cash and Investments in Central Treasury	\$ 3,388,146	\$ 6,254,161
Due from Equipment Maintenance Fund	85,000	85,000
Long-term Loan Receivable	1,294,347	1,297,909
Advance to Equipment Maintenance Fund	935,000	1,020,000
<b>TOTAL ASSETS</b>	<b>5,702,493</b>	<b>8,657,070</b>
<b>LIABILITIES</b>		
Accounts Payable and Retainages	87,265	14,687
Accrued Payroll Liabilities	8,462	14,963
Unearned Revenue and Deposits	85,680	-
<b>Total Liabilities</b>	<b>181,407</b>	<b>29,650</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues-Land Sales	1,243,352	1,260,000
<b>Total Deferred Inflows of Resources</b>	<b>1,243,352</b>	<b>1,260,000</b>
<b>FUND BALANCE</b>		
Nonspendable	985,995	-
Committed	3,291,739	6,558,713
Assigned	-	808,707
<b>Total Fund Balance</b>	<b>4,277,734</b>	<b>7,367,420</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 5,702,493</b>	<b>\$ 8,657,070</b>

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, 2021 and 2020

	2021	2020
<b>REVENUES</b>		
Intergovernmental	\$ 12,223	\$ 13,821
Charges for Services	387,438	580,392
Investment Income	93,672	403,377
Other	450	1,599
<b>Total Revenues</b>	<b>493,783</b>	<b>999,189</b>
<b>EXPENDITURES</b>		
General Government:		
Land Management	637,894	676,313
PERS On-behalf Expenditures	12,223	13,821
<b>Total Expenditures</b>	<b>650,117</b>	<b>690,134</b>
Excess (Deficiency) of Revenues over Expenditures	(156,334)	309,055
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers to Other Funds	(2,950,000)	(80,000)
Proceeds from Sale of Capital Assets	16,648	723,000
<b>Total Other Financing Sources (Uses)</b>	<b>(2,933,352)</b>	<b>643,000</b>
<b>Net Change in Fund Balances</b>	<b>(3,089,686)</b>	<b>952,055</b>
Fund Balance, January 1	7,367,420	6,415,365
<b>Fund Balance, December 31</b>	<b>\$ 4,277,734</b>	<b>\$ 7,367,420</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, 2021

REVENUES	Estimated	Actual	Variance
			With Final Budget
Intergovernmental:			
State of Alaska On-behalf Payments	\$ -	\$ 12,223	\$ 12,223
Charges for Services:			
Miscellaneous Permits	169,135	31,190	(137,945)
Pipe Right Of Way Fee	110,795	123,372	12,577
Lease and Rental	238,100	232,876	(5,224)
Total Charges for Services	<u>518,030</u>	<u>387,438</u>	<u>(130,592)</u>
Investment Income - Short-term Investments	53,000	48,715	(4,285)
Interest Income- Other	27,000	44,957	17,957
Other:			
Prior Year Expense Recovery	-	450	450
Proceeds from Sale of Capital Assets	16,648	16,648	-
<b>TOTAL</b>	<b>\$ 614,678</b>	<b>\$ 510,431</b>	<b>\$ (104,247)</b>

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, 2021

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Land Management	\$ 940,760	\$ 955,572	\$ 637,894	\$ -	\$ 637,894	\$ 317,678
PERS On-behalf Expenditures	-	-	12,223	(12,223)	-	-
Total General Government	<u>940,760</u>	<u>955,572</u>	<u>650,117</u>	<u>(12,223)</u>	<u>637,894</u>	<u>317,678</u>
Transfer to Other Funds:						
Heritage Land Bank Capital Projects Fund	80,000	2,950,000	2,950,000	-	2,950,000	-
<b>TOTAL</b>	<b>\$ 1,020,760</b>	<b>\$ 3,905,572</b>	<b>\$ 3,600,117</b>	<b>\$ (12,223)</b>	<b>\$ 3,587,894</b>	<b>\$ 317,678</b>

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, 2021

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Charges From Other Departments	Actual on GAAP Basis
Land Management	\$ 237,658	\$ 12,223	\$ 666	\$ 97,812	\$ 301,758	\$ 650,117
Transfer to Other Funds:						
Heritage Land Bank Capital Projects Fund	-	-	-	2,950,000	-	2,950,000
<b>TOTAL</b>	<b>\$ 237,658</b>	<b>\$ 12,223</b>	<b>\$ 666</b>	<b>\$ 3,047,812</b>	<b>\$ 301,758</b>	<b>\$ 3,600,117</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Federal/State Fine and Forfeiture  
Comparative Balance Sheet  
December 31, 2021 and 2020

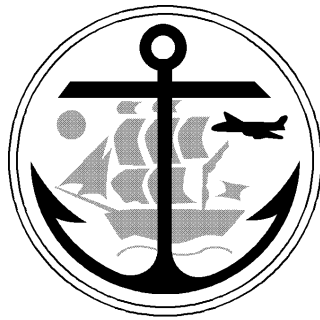
	2021	2020
ASSET		
Cash	\$ 72,763	\$ 72,763
Cash and Investments in Central Treasury	981,176	990,202
TOTAL ASSETS	<u>1,053,939</u>	<u>1,062,965</u>
LIABILITIES		
Accounts Payable and Retainage	2,791	48,174
Total Liabilities	<u>2,791</u>	<u>48,174</u>
FUND BALANCE		
Restricted	1,047,140	1,017,501
Assigned	4,008	-
Unassigned (Deficit)	-	(2,710)
Total Fund Balance	<u>1,051,148</u>	<u>1,014,791</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 1,053,939</u>	<u>\$ 1,062,965</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, 2021 and 2020

	2021	2020
REVENUES		
Fines and Forfeitures	\$ 247,327	\$ 307,389
Investment Income	141	2,783
Total Revenues	<u>247,468</u>	<u>310,172</u>
EXPENDITURES		
Public Safety:		
Police Services	211,111	203,729
Total Expenditures	<u>211,111</u>	<u>203,729</u>
Net Change in Fund Balances	36,357	106,443
Fund Balance, January 1	1,014,791	908,348
Fund Balance, December 31	<u>\$ 1,051,148</u>	<u>\$ 1,014,791</u>





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MUNICIPALITY OF ANCHORAGE, ALASKA  
State Grants Fund  
Comparative Balance Sheet  
December 31, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Cash and Investments in Central Treasury	\$ 5,997,270	\$ 16,953,960
Accounts Receivable, Net	159,876	-
Intergovernmental Receivables	21,250,029	13,362,427
Due from other Funds	5,108,069	-
Total Assets	32,515,244	30,316,387
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Grant Advancement	200,370	95,560
Total Deferred Outflows of Resources	200,370	95,560
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>32,715,614</b>	<b>30,411,947</b>
<b>LIABILITIES</b>		
Accounts Payable and Retainage	2,769,248	10,184,532
Accrued Payroll Liabilities	134,516	159,598
Due to Areawide	5,673,872	-
Unearned Revenue and Deposits	1,420,268	2,220,168
Advances from Other Funds	12,438,547	35,131,665
Total Liabilities	22,436,451	47,695,963
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues-Intergovernmental Revenues	1,793,769	8,593,443
Total Deferred Inflows of Resources	1,793,769	8,593,443
<b>FUND BALANCE (DEFICIT)</b>		
Restricted	192,265	-
Assigned	8,293,129	-
Unassigned (Deficit)	-	(25,877,459)
Total Fund Balance (Deficit)	8,485,394	(25,877,459)
<b>TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)</b>	<b>\$ 32,715,614</b>	<b>\$ 30,411,947</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
State Grants Fund  
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)  
and Changes in Fund Balance (Deficit)  
For the Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
REVENUES		
Intergovernmental	\$ 73,220,309	\$ 180,124,986
Investment Income	44,939	3,709
Other:		
Prior Year Expense Recoveries	(34,266)	18
Total Revenues	<u>73,230,982</u>	<u>180,128,713</u>
EXPENDITURES		
General Government:		
Assembly	-	71,750
Municipal Manager	890,913	1,022,298
Mayor's Office	313,485	416,064
Employee Relations	45,387	80,292
Chief Fiscal Officer	201,819	-
Equal Rights Commission	-	20,000
Education	-	42,221
Finance	5,702	51,539
Purchasing	4,534	15,267
Real Estate	-	10,400
Information Technology	500	328,939
Internal Audit	-	11,223
Disaster Recovery - Earthquake	-	4,879,361
Non-Departmental	104,448	187,098
Total General Government	<u>1,566,788</u>	<u>7,136,452</u>
Public Safety:		
Health and Human Services	61,216,834	52,572,220
Fire Services	683,971	42,532,272
Police Services	2,391,780	52,417,149
Total Public Safety	<u>64,292,585</u>	<u>147,521,641</u>
Public Services:		
Economic and Community Development	3,371,116	54,150,494
Public Transportation	2,178,872	1,992,230
Public Works	1,946,620	2,308,138
Maintenance and Operations	815,181	133,460
Total Public Services	<u>8,311,789</u>	<u>58,584,322</u>
Debt Service:		
Principal	9,791	-
Interest	2,173	-
Total Expenditures	<u>74,183,126</u>	<u>213,242,415</u>
Deficiency of Revenues over Expenditures	<u>(952,144)</u>	<u>(33,113,702)</u>
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	38,584,767	581,372
Transfers to Other Funds	(3,361,951)	(1,617,536)
Insurance Recoveries	92,181	106,695
Total Other Financing Sources (Uses)	<u>35,314,997</u>	<u>(929,469)</u>
Net Change in Fund Balances	34,362,853	(34,043,171)
Fund Balance (Deficit), January 1	(25,877,459)	8,165,712
Fund Balance (Deficit), December 31	<u>\$ 8,485,394</u>	<u>\$ (25,877,459)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Federal Grants Fund  
Comparative Balance Sheet  
December 31, 2021 and 2020

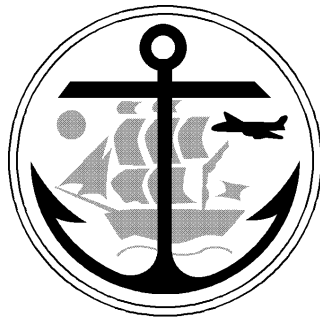
	2021	2020
<b>ASSETS</b>		
Cash and Investment in Central Treasury	\$ 12,488,692	\$ -
Accounts Receivable	2,887,797	-
Loans Receivable	2,371,880	2,499,718
Intergovernmental Receivables	8,542,374	9,669,056
<b>TOTAL ASSETS</b>	<b>26,290,743</b>	<b>12,168,774</b>
<b>LIABILITIES</b>		
Accounts Payable and Retainage	2,243,482	928,698
Accrued Payroll Liabilities	20,598	7,428
Due to Areawide	-	6,520,882
Unearned Revenue and Deposits	22,410,498	3,001,095
<b>Total Liabilities</b>	<b>24,674,578</b>	<b>10,458,103</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues-Intergovernmental Revenues	1,002,140	1,035,334
<b>Total Deferred Inflows of Resources</b>	<b>1,002,140</b>	<b>1,035,334</b>
<b>FUND BALANCE</b>		
Restricted	614,025	928,940
Unassigned (Deficit)	-	(253,603)
<b>Total Fund Balance</b>	<b>614,025</b>	<b>675,337</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$ 26,290,743</b>	<b>\$ 12,168,774</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Federal Grants Fund  
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)  
and Changes in Fund Balance  
For the Years Ended December 31, 2021 and 2020

	2021	2020
REVENUES		
Intergovernmental	\$ 87,758,507	\$ 8,325,270
Investment Income	-	6,295
Other	124,460	85,517
Total Revenues	87,882,967	8,417,082
EXPENDITURES		
General Government:		
Municipal Manager	660,863	-
Real Estate	228,215	-
Finance	185,220	-
Mayor Office	625,000	193,687
Total General Government	1,699,298	193,687
Public Safety:		
Health and Human Services	7,026,437	1,526,153
Fire Services	125,093	-
Police Services	847,317	1,898,602
Total Public Safety	7,998,847	3,424,755
Public Services:		
Public Transportation	5,033,904	5,196,197
Economic and Community Development	73,237,772	-
Public Works	28,495	-
Total Public Services	78,300,171	5,196,197
Total Expenditures	87,998,316	8,814,639
Deficiency of Revenues over Expenditures	(115,349)	(397,557)
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	239,400	386,658
Transfers to Other Funds	(185,363)	(511,187)
Total Other Financing Sources (Uses)	54,037	(124,529)
Net Change in Fund Balances	(61,312)	(522,086)
Fund Balance, January 1	675,337	1,197,423
Fund Balance, December 31	\$ 614,025	\$ 675,337

MUNICIPALITY OF ANCHORAGE, ALASKA  
Federal Grants Fund  
Schedule of Changes in Long-term Loans Receivable  
For the Year Ended December 31, 2021

	Anchor	CDBG Rehabilitation	Home Rehab	Total
Fund Balance Reserved for Long-Term Loans, January 1	\$ 1,414,444	\$ 1,035,334	\$ 49,940	\$ 2,499,718
Deducts:				
Repayments of Loans	(78,000)	(33,194)	-	(111,194)
Write-Offs and Other Adjustments of Loans	(16,644)	-	-	(16,644)
Total Deducts	(94,644)	(33,194)	-	(127,838)
Fund Balance Reserved for Long-Term Loans, December 31	\$ 1,319,800	\$ 1,002,140	\$ 49,940	\$ 2,371,880



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MUNICIPALITY OF ANCHORAGE, ALASKA  
Miscellaneous Operational Grants Fund  
Comparative Balance Sheet  
December 31, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Cash and Investments in Central Treasury	\$ 859,467	\$ 2,059,331
Accounts Receivable, Net	20,000	20,000
<b>TOTAL ASSETS</b>	<u>879,467</u>	<u>2,079,331</u>
<b>LIABILITIES</b>		
Accounts Payable and Retainage	77,527	36,158
Accrued Payroll Liabilities	1,251	8,389
Unearned Revenue and Deposits	20,000	20,000
Total Liabilities	<u>98,778</u>	<u>64,547</u>
<b>FUND BALANCE</b>		
Restricted	-	635,145
Committed	777,965	1,376,887
Assigned	2,724	2,752
Total Fund Balance	<u>780,689</u>	<u>2,014,784</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 879,467</u>	<u>\$ 2,079,331</u>

EXHIBIT BB-14

MUNICIPALITY OF ANCHORAGE, ALASKA  
Miscellaneous Operational Grants Fund  
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)  
and Changes in Fund Balance  
For the Years Ended December 31, 2021 and 2020

	2021	2020
<b>REVENUES</b>		
Investment Income (Loss)	\$ (27)	\$ 1,858
Restricted Contributions	154,660	863,741
Total Revenues	<u>154,633</u>	<u>865,599</u>
<b>EXPENDITURES</b>		
General Government:		
Mayor's Office	(31,046)	126,196
Real Estate	41,311	103,941
Finance	-	22,750
Total General Government	<u>10,265</u>	<u>252,887</u>
Public Safety:		
Health and Human Services	253,364	462,283
Police Services	13,104	379,274
Total Public Safety	<u>266,468</u>	<u>841,557</u>
Public Services:		
Economic and Community Development	179,866	671,619
Public Transportation	-	21,593
Public Works	27,916	1,165
Total Public Services	<u>207,782</u>	<u>694,377</u>
Total Expenditures	<u>484,515</u>	<u>1,788,821</u>
Deficiency of Revenues over Expenditures	<u>(329,882)</u>	<u>(923,222)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers from Other Funds	600,220	1,364,580
Transfers to Other Funds	(1,504,433)	-
Total Other Financing Sources (Uses)	<u>(904,213)</u>	<u>1,364,580</u>
Net Change in Fund Balances	(1,234,095)	441,358
Fund Balance, January 1	2,014,784	1,573,426
Fund Balance, December 31	<u>\$ 780,689</u>	<u>\$ 2,014,784</u>



MUNICIPALITY OF ANCHORAGE, ALASKA  
Other Restricted Resources Fund  
Comparative Balance Sheet  
For the Years Ended December 31, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Cash and Investments in Central Treasury	\$ -	\$ 147
Special Assessments Receivable	164,154	143,894
<b>TOTAL ASSETS</b>	<u>164,154</u>	<u>144,041</u>
<b>LIABILITIES</b>		
Accounts Payable and Retainages	5,018	5,142
Due to Areawide Service Area Fund	193,928	231,433
Tax Refunds	1,601	7,378
<b>Total Liabilities</b>	<u>200,547</u>	<u>243,953</u>
<b>FUND DEFICIT</b>		
Unassigned	(36,393)	(99,912)
<b>Total Fund Deficit</b>	<u>(36,393)</u>	<u>(99,912)</u>
<b>TOTAL LIABILITIES AND FUND DEFICIT</b>	<u>\$ 164,154</u>	<u>\$ 144,041</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, 2021 and 2020

	2021	2020
<b>REVENUES</b>		
Special Assessments	\$ 1,167,421	\$ 1,080,508
Investment Loss - Short-term Investments	(18,534)	(34,774)
<b>Total Revenues</b>	<u>1,148,887</u>	<u>1,045,734</u>
<b>EXPENDITURES</b>		
General Government:		
Non-Departmental	1,085,368	1,124,296
<b>Total Expenditures</b>	<u>1,085,368</u>	<u>1,124,296</u>
Excess (Deficiency) of Revenues over Expenditures	63,519	(78,562)
Fund Deficit, January 1	(99,912)	(21,350)
Fund Deficit, December 31	<u>\$ (36,393)</u>	<u>\$ (99,912)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Convention Center Operating Reserve Fund  
Comparative Balance Sheet  
December 31, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Cash and Investments in Central Treasury	\$ 26,136,110	\$ 24,265,417
Accounts Receivable	2,603,466	1,321,772
Less: Allowance for Uncollectables	(67,313)	(30,587)
Total Net Accounts Receivable	2,536,153	1,291,185
<b>TOTAL ASSETS</b>	28,672,263	25,556,602
<b>LIABILITIES</b>		
Accounts Payable and Retainages	2,442,994	577,683
Total Liabilities	2,442,994	577,683
<b>FUND BALANCE</b>		
Restricted	20,841,916	18,282,662
Assigned	5,387,353	6,296,257
Total Fund Balance	26,229,269	24,978,919
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	\$ 28,672,263	\$ 25,556,602

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, 2021 and 2020

	2021	2020
<b>REVENUES</b>		
Taxes	\$ 16,538,811	\$ 7,914,405
Investment Income	103,095	1,091,175
Other	834,324	-
Total Revenues	17,476,230	9,005,580
<b>EXPENDITURES</b>		
Public Services:		
Economic and Community Development	9,000,060	5,693,541
Debt Service:		
Interest and Fiscal Agent Charges	1,000	1,000
Total Expenditures	9,001,060	5,694,541
Excess of Revenues over Expenditures	8,475,170	3,311,039
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfer from Other Funds	331,361	716,635
Transfer to Other Funds	(1,412,000)	-
Transfer to CIVICVentures	(6,144,181)	(6,361,490)
Total Other Financing Sources (Uses)	(7,224,820)	(5,644,855)
Net Change in Fund Balances	1,250,350	(2,333,816)
Fund Balance, January 1	24,978,919	27,312,735
Fund Balance, December 31	\$ 26,229,269	\$ 24,978,919

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, 2021

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Hotel - Motel	\$ 13,472,310	\$ 16,487,054	\$ 3,014,744
Penalties and Interest	49,875	51,757	1,882
Total Taxes	13,522,185	16,538,811	3,016,626
Investment Income (Loss) - Short-term Investments	(11,000)	103,095	114,095
Other:			
Prior Year Expenditure Recovery	-	834,324	834,324
Total Other	-	834,324	834,324
Transfers from Other Funds:			
Areawide Service Area Fund	314,794	314,793	(1)
Anchorage Roads and Drainage Service Area Fund	9,941	9,941	-
Anchorage Bowl Parks and Recreation Service Area Fund	6,627	6,627	-
Total Transfers From Other Funds	331,362	331,361	(1)
<b>TOTAL</b>	<b>\$ 13,842,547</b>	<b>\$ 17,807,591</b>	<b>\$ 3,965,044</b>

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, 2021

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	\$ 6,283,328	\$ 8,668,686	\$ 9,000,060	\$ -	\$ 9,000,060	\$ (331,374)
Debt Service:						
Interest and Fiscal Agent Charges	-	2,000	1,000	-	1,000	1,000
Transfers to Other Funds:						
Areawide Capital Project Fund	-	1,412,000	1,412,000	-	1,412,000	-
CIVICVentures Debt Service Fund	6,537,950	6,550,950	6,144,181	-	6,144,181	406,769
Total Transfers	6,537,950	7,962,950	7,556,181	-	7,556,181	406,769
<b>TOTAL</b>	<b>\$ 12,821,278</b>	<b>\$ 16,633,636</b>	<b>\$ 16,557,241</b>	<b>\$ -</b>	<b>\$ 16,557,241</b>	<b>\$ 76,395</b>

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, 2021

EXPENDITURES	Other Services and Charges		Debt Service	Actual on GAAP Basis
Public Services:				
Economic and Community Development	\$ 9,000,060	\$ -	\$ -	\$ 9,000,060
Debt Service:				
Interest and Fiscal Agent Charges	-	1,000	-	1,000
Transfers to Other Funds:				
Areawide Capital Project Fund	1,412,000	-	-	1,412,000
CIVICVentures Debt Service Fund	6,144,181	-	-	6,144,181
Total Transfers	7,556,181	-	-	7,556,181
<b>TOTAL</b>	<b>\$ 16,556,241</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 16,557,241</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Police and Fire Retiree Medical Liability Fund  
Comparative Balance Sheet  
December 31, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Cash and Investments in Central Treasury	\$ 35,821	\$ 10,981
Investments	41,540,426	39,467,292
Total Assets	41,576,247	39,478,273
<b>FUND BALANCE</b>		
Restricted	41,576,247	39,478,273
Total Fund Balance	41,576,247	39,478,273
<b>TOTAL FUND BALANCE</b>	\$ 41,576,247	\$ 39,478,273

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, 2021 and 2020

	2021	2020
<b>REVENUES</b>		
Investment Income	\$ 4,727,548	\$ 5,102,006
Total Revenues	4,727,548	5,102,006
<b>EXPENDITURES</b>		
General Government:		
Human Resources	25,818	33,102
Public Safety:		
Fire Services	1,781,031	1,731,493
Police Services	1,909,659	1,866,164
Total Public Safety	3,690,690	3,597,657
Total Expenditures	3,716,508	3,630,759
Excess of Revenues over Expenditures	1,011,040	1,471,247
<b>OTHER FINANCING SOURCES</b>		
Transfers from Other Funds	1,086,934	1,086,934
Total Other Financing Sources	1,086,934	1,086,934
Net Change in Fund Balances	2,097,974	2,558,181
Fund Balance, January 1	39,478,273	36,920,092
Fund Balance, December 31	\$ 41,576,247	\$ 39,478,273

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, 2021

	Estimated	Actual	Variance With Final Budget
REVENUES			
Investment Income - Short-term Investments	\$ 6,125,828	4,727,548	\$ (1,398,280)
Transfers from Other Funds:			
Areawide Service Area Fund	-	179,344	179,344
Anchorage Fire Service Area Fund	-	364,123	364,123
Anchorage Metropolitan Police Service Area Fund	-	543,467	543,467
Total Transfers from Other Funds	-	1,086,934	1,086,934
<b>TOTAL</b>	<b>\$ 6,125,828</b>	<b>\$ 5,814,482</b>	<b>\$ 775,588</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, 2021

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	\$ 25,818	\$ -	\$ 25,818	\$ 62,182
Public Safety:						
Fire Services	1,871,476	1,929,588	1,781,031	-	1,781,031	148,557
Police Services	1,745,419	1,799,616	1,909,659	-	1,909,659	(110,043)
Total Public Safety	3,616,895	3,729,204	3,690,690	-	3,690,690	38,514
<b>TOTAL</b>	<b>\$ 3,704,895</b>	<b>\$ 3,817,204</b>	<b>\$ 3,716,508</b>	<b>\$ -</b>	<b>\$ 3,716,508</b>	<b>\$ 100,696</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, 2021

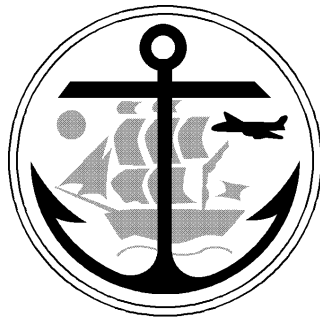
EXPENDITURES	Other Services and Charges	Charges To\From Other Departments	Actual on GAAP Basis
General Government:			
Employee Relations	\$ 25,818	\$ -	\$ 25,818
Public Safety:			
Fire Services	1,772,262	8,769	1,781,031
Police Services	1,900,259	9,400	1,909,659
Total Public Safety	3,672,521	18,169	3,690,690
<b>TOTAL</b>	<b>\$ 3,698,339</b>	<b>\$ 18,169</b>	<b>\$ 3,716,508</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
49th State Angel Fund  
Comparative Balance Sheet  
December 31, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Cash and Investments in Central Treasury	\$ 6,020,962	\$ 5,789,075
Investments in Angel Fund program	4,146,700	4,425,304
<b>TOTAL ASSETS</b>	<u>10,167,662</u>	<u>10,214,379</u>
<b>LIABILITIES</b>		
Accounts Payable and Retainages	17,533	16,854
Accrued Payroll Liabilities	6,609	11,680
Total Liabilities	<u>24,142</u>	<u>28,534</u>
<b>FUND BALANCE</b>		
Restricted	10,143,520	10,185,845
Total Fund Balance	<u>10,143,520</u>	<u>10,185,845</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 10,167,662</u>	<u>\$ 10,214,379</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
49th State Angel Fund  
Comparative Statements of Revenues, Expenditures,  
and Changes in Fund Balance  
For The Years Ended December 31, 2021 and 2020

	2021	2020
<b>REVENUES</b>		
Charges for Services	\$ 5,000	\$ 65,000
Investment Income	1,198	30,962
Net Increase/(Decrease) in FMV of Investments	430,937	(1,605,850)
Other	236	22
Total Revenues	<u>437,371</u>	<u>(1,509,866)</u>
<b>EXPENDITURES</b>		
General Government:		
Chief Financial Officer	479,696	339,749
Total Expenditures	<u>479,696</u>	<u>339,749</u>
Net Change in Fund Balances	(42,325)	(1,849,615)
Fund Balance, January 1	10,185,845	12,035,460
Fund Balance, December 31	<u>\$ 10,143,520</u>	<u>\$ 10,185,845</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA  
E911 Surcharge Fund  
Comparative Balance Sheet  
December 31, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Cash and Investments in Central Treasury	\$ 1,509,950	\$ 486,017
Accounts Receivable	767,516	985,175
<b>TOTAL ASSETS</b>	<b>2,277,466</b>	<b>1,471,192</b>
<b>LIABILITIES</b>		
Accounts Payable and Retainages	161,844	155,000
Total Liabilities	161,844	155,000
<b>FUND BALANCE</b>		
Restricted	2,107,772	1,314,324
Assigned	7,850	1,868
Total Fund Balance	2,115,622	1,316,192
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 2,277,466</b>	<b>\$ 1,471,192</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
E911 Surcharge Fund  
Comparative Statements of Revenues, Expenditures,  
and Changes in Fund Balance  
For The Years Ended December 31, 2021 and 2020

	2021	2020
<b>REVENUES</b>		
E911 Surcharges	\$ 7,522,495	\$ 8,004,789
Investment Income	5,982	1,868
Total Revenues	7,528,477	8,006,657
<b>EXPENDITURES</b>		
Public Services:		
Fire Services	1,123,308	1,168,405
Police Services	5,605,739	5,522,611
Total Expenditures	6,729,047	6,691,016
Net Change in Fund Balances	799,430	1,315,641
Fund Balance, January 1	1,316,192	551
Fund Balance, December 31	<b>\$ 2,115,622</b>	<b>\$ 1,316,192</b>



MUNICIPALITY OF ANCHORAGE, ALASKA  
E911 Surcharge Fund  
Detail Schedule of Estimated and Actual Revenues  
For The Year Ended December 31, 2021

	Estimated	Actual	Variance With Final Budget
REVENUES			
Investment Income - Short Term Investments	\$ 7,000	\$ 5,982	\$ (1,018)
Charges for Services:			
E911 Surcharges	7,591,489	7,522,495	(68,994)
<b>TOTAL</b>	<b>\$ 7,591,489</b>	<b>\$ 7,528,477</b>	<b>\$ (70,012)</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
E911 Surcharge Fund  
Detail Schedule of Estimated and Actual Expenditures  
For The Year Ended December 31, 2021

	Original	Revised	Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
EXPENDITURES						
Public Services:						
Fire Services	\$ 1,124,101	\$ 1,080,721	\$ 1,123,308	\$ -	\$ 1,123,308	\$ (42,587)
Police Services	6,809,574	6,503,768	5,605,739	-	5,605,739	\$ 898,029
<b>TOTAL</b>	<b>\$ 7,933,675</b>	<b>\$ 7,584,489</b>	<b>\$ 6,729,047</b>	<b>\$ -</b>	<b>\$ 6,729,047</b>	<b>\$ 855,442</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, 2021

	Other Services and Charges	Charges from Other Departments	Actual on GAAP Basis
EXPENDITURES			
Public Services:			
Fire Services	\$ -	\$ 1,123,308	\$ 1,123,308
Police Services	1,949,557	3,656,182	5,605,739
<b>TOTAL</b>	<b>\$ 1,949,557</b>	<b>\$ 4,779,490</b>	<b>\$ 6,729,047</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Nuisance Property Abatement  
Comparative Balance Sheet  
December 31, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Cash and Investments in Central Treasury	\$ 192,959	\$ 179,002
Accounts Receivable	1,645	-
<b>TOTAL ASSETS</b>	194,604	179,002
<b>LIABILITIES</b>		
Accounts Payable and Retainages	32,394	3,000
Total Liabilities	32,394	3,000
<b>FUND BALANCE</b>		
Restricted	153,852	168,647
Assigned	8,358	7,355
Total Fund Balance	162,210	176,002
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	\$ 194,604	\$ 179,002

EXHIBIT BB-35

MUNICIPALITY OF ANCHORAGE, ALASKA  
Nuisance Property Abatement  
Comparative Statements of Revenues, Expenditures,  
and Changes in Fund Balance  
For The Years Ended December 31, 2021 and 2020

	2021	2020
<b>REVENUES</b>		
Charges for Services	\$ 11,614	\$ 90,391
Fines and Forfeitures	110,800	67,155
Investment Income	1,003	5,650
Total Revenues	123,417	163,196
<b>EXPENDITURES</b>		
Public Services:		
Economic and Community Development	137,209	39,268
Total Expenditures	137,209	39,268
Net Change in Fund Balances	(13,792)	123,928
Fund Balance, January 1	176,002	52,074
Fund Balance, December 31	\$ 162,210	\$ 176,002

MUNICIPALITY OF ANCHORAGE, ALASKA  
Nuisance Property Abatement  
Detail Schedule of Estimated and Actual Revenues  
For The Year Ended December 31, 2021

REVENUES	Estimated	Actual	Variance With Final Budget
Charges for Services:			
Property Abatement Services	\$ 51,000	\$ 11,614	\$ (39,386)
Fines and Forfeitures:			
Nuisance Abatement Fines	129,000	110,800	(18,200)
Investment Income - Short-term Investments	-	1,003	1,003
<b>TOTAL</b>	<b>\$ 180,000</b>	<b>\$ 123,417</b>	<b>\$ (56,583)</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Nuisance Property Abatement  
Detail Schedule of Estimated and Actual Expenditures  
For The Year Ended December 31, 2021

EXPENDITURES	Original	Revised	Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
Public Services:						
Economic and Community Development	\$ -	\$ 180,000	\$ 137,209	\$ -	\$ 137,209	\$ 42,791
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 180,000</b>	<b>\$ 137,209</b>	<b>\$ -</b>	<b>\$ 137,209</b>	<b>\$ 42,791</b>

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, 2021

EXPENDITURES	Supplies	Other Services and Charges	Charges To/From Other Departments	Actual on GAAP Basis
Public Services:				
Economic and Community Development	\$ 438	\$ 89,626	\$ 47,145	\$ 137,209
<b>TOTAL</b>	<b>\$ 438</b>	<b>\$ 89,626</b>	<b>\$ 47,145</b>	<b>\$ 137,209</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Alcoholic Beverages Retail Sales Tax  
Comparative Balance Sheet  
December 31, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Cash and Investments in Central Treasury	\$ 9,534,306	\$ -
Accounts Receivable	1,679,636	-
Less: Allowance for Uncollectibles	(22,387)	-
Total Net Accounts Receivable	1,657,249	-
Total Assets	11,191,555	-
<b>DEFERRED OUTFLOW OF RESOURCES</b>		
Deferred Grant Advancements	73,250	-
Total Deferred Outflow of Resources	73,250	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES</b>	<b>11,264,805</b>	<b>-</b>
<b>LIABILITIES</b>		
Accounts Payable and Retainages	2,436,852	-
Accrued Payroll Liabilities	65,154	-
Total Liabilities	2,502,006	-
<b>FUND BALANCE</b>		
Restricted	8,759,743	-
Assigned	3,056	-
Total Fund Balance	8,762,799	-
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 11,264,805</b>	<b>\$ -</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Alcoholic Beverages Retail Sales Tax  
Comparative Statements of Revenues, Expenditures,  
and Changes in Fund Balance  
For The Years Ended December 31, 2021 and 2020

	2021	2020
<b>REVENUES</b>		
Taxes	\$ 13,978,818	\$ -
Investment Income	1,609	-
Other	1,447	-
Total Revenues	13,981,874	-
<b>EXPENDITURES</b>		
General Government:		
Equity and Justice	132,795	-
Municipal Attorney	47,747	-
Finance	212,600	-
Total General Government	393,142	-
Public Safety:		
Fire Services	628,718	-
Police Services	130,973	-
Total Public Safety	759,691	-
Public Services:		
Health and Human Services	3,558,453	-
Economic and Community Development	507,789	-
Total Public Services	4,066,242	-
Total Expenditures	5,219,075	-
Net Change in Fund Balances	8,762,799	-
Fund Balance, January 1	-	-
Fund Balance, December 31	\$ 8,762,799	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA  
Alcoholic Beverages Retail Sales Tax  
Detail Schedule of Estimated and Actual Revenues  
For The Year Ended December 31, 2021

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Alcoholic Beverages Retail Sales Tax	\$ 11,800,000	\$ 13,844,499	\$ 2,044,499
Penalties and Interest	30,000	129,495	99,495
Miscellaneous Alcohol Taxes Revenue	150	4,824	4,674
Total Taxes	11,830,150	13,978,818	2,148,668
Investment Income - Short-term Investments	-	1,609	1,609
Other:			
Prior Year Expenditure Recovery	-	1,447	1,447
<b>TOTAL</b>	<b>\$ 11,830,150</b>	<b>\$ 13,981,874</b>	<b>\$ 2,151,724</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Alcoholic Beverages Retail Sales Tax  
Detail Schedule of Estimated and Actual Expenditures  
For The Year Ended December 31, 2021

EXPENDITURES	Original	Revised	Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
General Government:						
Equity and Justice	\$ 95,488	\$ 142,748	\$ 132,795	\$ -	\$ 132,795	\$ 9,953
Municipal Attorney	300,352	289,618	47,747	-	47,747	241,871
Finance	206,102	232,112	212,600	-	212,600	19,512
Total General Government	601,942	664,478	393,142	-	393,142	271,336
Public Safety:						
Fire Services	1,575,180	1,628,606	628,718	-	628,718	999,888
Police Services	650,000	922,885	130,973	-	130,973	791,912
Total Public Safety	2,225,180	2,551,491	759,691	-	759,691	1,791,800
Public Services:						
Health and Human Services	8,043,429	7,781,021	3,558,453	-	3,558,453	4,222,568
Economic and Community Development	698,096	714,424	507,789	-	507,789	206,635
Total Public Services	8,741,525	8,495,445	4,066,242	-	4,066,242	4,429,203
<b>TOTAL</b>	<b>\$ 11,568,647</b>	<b>\$ 11,711,414</b>	<b>\$ 5,219,075</b>	<b>\$ -</b>	<b>\$ 5,219,075</b>	<b>\$ 6,492,339</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Alcoholic Beverages Retail Sales Tax  
Detail Schedule of Expenditures on GAAP Basis  
Classified by Function, Activity and Object  
For The Year Ended December 31, 2021

EXPENDITURES	Personnel Services	Supplies	Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
General Government:						
Equity and Justice	\$ 130,431	\$ 2,125	\$ -	\$ -	\$ 239	\$ 132,795
Municipal Attorney	47,160	-	342	-	245	47,747
Finance	189,619	1,906	20,295	159	621	212,600
Total General Government	367,210	4,031	20,637	159	1,105	393,142
Public Safety:						
Fire Services	395,579	12,854	62,675	150,482	7,128	628,718
Police Services	128,726	-	-	-	2,247	130,973
Total Public Safety	524,305	12,854	62,675	150,482	9,375	759,691
Public Services:						
Health and Human Services	300,566	52,872	3,188,033	10,441	6,541	3,558,453
Economic and Community Development	459,213	29,407	3,490	-	15,679	507,789
Total Public Services	759,779	82,279	3,191,523	10,441	22,220	4,066,242
<b>TOTAL</b>	<b>\$ 1,651,294</b>	<b>\$ 99,164</b>	<b>\$ 3,274,835</b>	<b>\$ 161,082</b>	<b>\$ 32,700</b>	<b>\$ 5,219,075</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Electric Utility Fund  
Comparative Statements of Net Position  
December 31, 2021 and 2020

	2021	2020
<b>CURRENT ASSETS</b>		
Cash and Investments in Central Treasury	\$ 7,574,832	\$ 7,228,854
Interest Receivable	-	1,015,998
Accounts Receivable:		
Utility Customers Receivables	1,037,813	8,466,899
Less: Allowance for Uncollectibles- Utility Customers	(924,631)	(226,940)
Other Receivables	771,172	2,887,433
Less: Allowance for Uncollectibles- Other Receivables	-	(230,601)
Total Net Accounts Receivable	884,354	10,896,791
Prepaid Items	-	444,137
Total Current Assets	8,459,186	19,585,780
<b>RESTRICTED ASSETS</b>		
Current:		
Investments from Proceeds of Electric Utility Sale	9,695,221	10,164,800
Total Restricted Assets	9,695,221	10,164,800
<b>TOTAL ASSETS</b>	\$ 18,154,407	\$ 29,750,580
<b>CURRENT LIABILITIES</b>		
Accounts Payable and Retainages	\$ 6,262	\$ 1,827,786
Accrued Payroll Liabilities	-	20,922
Unearned Revenue and Deposits	-	369,920
Total Current Liabilities	6,262	2,218,628
Total Liabilities	6,262	2,218,628
<b>NET POSITION</b>		
Restricted Proceeds from Electric Utility Sale	9,695,221	10,164,800
Unrestricted	8,452,924	17,367,152
Total Net Position	18,148,145	27,531,952
<b>TOTAL LIABILITIES AND NET POSITION</b>	\$ 18,154,407	\$ 29,750,580

MUNICIPALITY OF ANCHORAGE, ALASKA  
Electric Utility Fund  
Comparative Statements of Revenues, Expenses, and Changes in Net Position  
For the Years Ended December 31, 2021 and 2020

	2021	2020
<b>OPERATING REVENUES:</b>		
Residential Sales	\$ -	\$ 23,036,651
Commercial and Industrial Sales	-	85,569,871
Military Sales	-	12,879,600
Sales for Resale	-	1,850,458
Other	90,792	2,506,310
Total Operating Revenues	90,792	125,842,890
<b>OPERATING EXPENSES:</b>		
Operations:		
Production	470,050	45,240,714
Transmission	-	1,403,127
Distribution	-	12,854,290
Customer Service and Sales	-	3,121,365
Administrative and General	467,091	8,498,739
Total Operations	937,141	71,118,235
Taxes Other than Income	-	648,161
Depreciation and Amortization	-	23,685,113
Regulatory Credits	-	(402,109)
Total Operating Expenses	937,141	95,049,400
Operating Income (Loss)	(846,349)	30,793,490
<b>NON-OPERATING REVENUES:</b>		
Investment Income	97,853	4,076,048
Interest Subsidy on Build America Bonds	-	2,036,646
Other	-	14,225
Total Non-Operating Revenues	97,853	6,126,919
<b>NON-OPERATING EXPENSES:</b>		
Interest:		
Long-Term Obligations	-	12,935,015
Other	-	2,208,035
Total Interest	-	15,143,050
Allowance for Funds Used During Construction	-	(821,430)
Amortization of Other Assets	-	26,396
Loss on Disposal of Property	-	458,782
Loss on Extinguishment of Debt	-	15,324,959
Other	-	50,000
Total Non-Operating Expenses	-	30,181,757
Total Non-Operating Income (Loss)	97,853	(24,054,838)
<b>TRANSFERS</b>		
Municipal Service Assessment	-	(8,282,641)
Transfers to Other Funds	(9,090,629)	(276,602,572)
Total Transfers	(9,090,629)	(284,885,213)
Special Item - Gain on Disposal of Operations	455,318	6,356,600
Change in Net Positions	(9,383,807)	(271,789,961)
Net Position, January 1	27,531,952	299,321,913
Net Position, December 31	\$ 18,148,145	\$ 27,531,952

MUNICIPALITY OF ANCHORAGE, ALASKA  
Electric Utility Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2021 and 2020

	2021	2020
<b>CASH FLOWS FROM (FOR) OPERATING ACTIVITIES</b>		
Receipts from Customers	\$ 9,204,055	\$ 116,828,340
Other Operating Cash Receipts	-	2,349,210
Payments to Vendors	(1,886,679)	(46,387,508)
Payments to Employees	(14,199)	(30,891,985)
Internal Activity - Payments Made to Other Funds	-	(3,518,833)
Net Cash from Operating Activities	7,303,177	38,379,224
<b>CASH FLOWS FOR NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Transfers to Other Funds - MUSA	-	(8,282,641)
Transfers to Other Funds	(9,090,629)	(276,602,572)
Net Cash for Non-Capital and Related Financing Activities	(9,090,629)	(284,885,213)
<b>CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Interest Payments on Short-Term Debt	-	(1,754,732)
Principal Payments on Short-Term Debt	-	(191,900,000)
Principal Payments on Long-Term Debt	-	(307,775,000)
Interest Payments on Long-Term Debt	-	(9,101,875)
Interest Subsidy on Build America Bonds	1,015,998	1,224,777
Acquisition and Construction of Capital Assets	-	(17,683,924)
Capital Contributions - Customers	-	2,389,574
Capital Contributions - Intergovernmental	-	71,720
Loss on Extinguishment of Debt	-	(15,324,959)
Receipts from Disposal of Operations	550,000	681,026,979
Net Cash from Capital and Related Financing Activities	1,565,998	141,172,560
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Net (Deposits to) Withdrawals from Restricted Funds	-	49,451,682
Investment Income Received	97,853	4,539,122
Net Cash from Investing Activities	97,853	53,990,804
Net Decrease in Cash	(123,601)	(51,342,625)
Cash, January 1	17,393,654	68,736,279
Cash, December 31	\$ 17,270,053	\$ 17,393,654
<b>CASH AND CASH EQUIVALENTS</b>		
Cash and Investments in Central Treasury	\$ 7,574,832	\$ 7,228,854
Restricted for Proceeds from Electric Utility Sale	9,695,221	10,164,800
Cash and Cash Equivalents, December 31	\$ 17,270,053	\$ 17,393,654



MUNICIPALITY OF ANCHORAGE, ALASKA  
Electric Utility Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2021 and 2020

	2021	2020
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (846,349)	\$ 30,793,490
Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities:		
Depreciation	-	23,685,113
Gain/ Loss on Disposal of Operations	-	25,373,292
Allowance for Uncollectible Accounts	467,091	(31,668)
Miscellaneous Non-Operating Revenues	-	14,225
Miscellaneous Non-Operating Expenses	-	(50,000)
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	9,483,183	4,649,683
Inventories	-	32,134,009
Prepaid Items	368,647	514,520
Net OPEB Asset	-	78,996
Unamortized Regulatory Assets	-	5,508,509
Deferred Outflows of Resources Related to Pensions	-	881,680
Deferred Outflows of Resources Related to OPEB	-	644,364
Accounts Payable and Accrued Expenses	(1,785,276)	(10,036,515)
Other Liabilities	-	(260,736)
Net Pension Liability	-	(10,094,592)
Net OPEB Liability	-	(331,671)
Asset Retirement Obligation	-	(24,332,547)
Unearned Revenue	(369,920)	(1,497,904)
Obligation for Undergrounding	-	(4,550,358)
Customer Deposits	-	(1,260,642)
Compensated Absences Payable	-	(2,387,262)
Accrued Payroll Liabilities	(14,199)	(1,796,029)
Deferred Inflows of Resources Related to Pensions	-	(517,705)
Deferred Inflows of Resources Related to OPEB	-	(414,554)
Deferred Inflows of Resources	-	(28,336,474)
Net Cash from Operating Activities	7,303,177	38,379,224
Non-Cash Investing, Capital and Financing Activities		
Capital Purchases on Account	-	502,544
Portion of Plant From AFUDC	-	821,430
Contributions in Aid of Construction Funded from Deferred Inflows of Resources	-	6,647,295
Disposal of assets and liabilities pursuant to sale of Electric Utility	94,682	694,956,293
Total Noncash Investing, Capital and Financial Activities	\$ 94,682	\$ 702,927,562

MUNICIPALITY OF ANCHORAGE, ALASKA  
Water Utility Fund  
Comparative Statements of Net Position  
December 31, 2021 and 2020

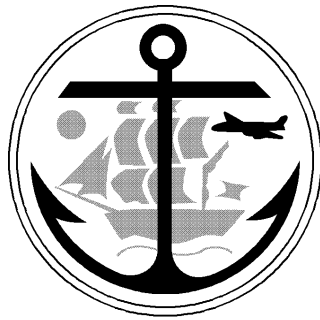
	2021	2020
<b>CURRENT ASSETS</b>		
Cash and Investments in Central Treasury	\$ 34,393,139	\$ 32,640,021
Accrued Interest on Investments	207,905	213,827
Interest Receivable	83,156	87,521
Accounts Receivable:		
Utility Customers, Less Allowance for Uncollectibles of \$153,068 in 2021 and \$98,062 in 2020	5,212,349	5,605,412
Other Accounts, Less Allowance for Uncollectibles of \$106,112 in 2021 and \$101,949 in 2020	73,678	699,304
Accounts Receivable, Net	5,286,027	6,304,716
Special Assessments Receivable	56,492	57,343
Reserved for Equity in General Cash Pool- Bond and Loan Obligations	8,250,975	8,707,794
Unbilled Reimbursable Projects	26,463	57,057
Prepaid Items and Deposits	281,647	307,313
Inventories	2,374,949	1,961,614
Total Current Assets	50,960,753	50,337,206
<b>RESTRICTED ASSETS</b>		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	18,021,110	7,239,075
Interim Rate Escrow Investments	743,540	-
Non-current:		
Restricted Equity in General Cash Pool- Customer Deposits	194,691	419,361
Total Restricted Assets	18,959,341	7,658,436
<b>NON-CURRENT ASSETS</b>		
Net OPEB Asset	11,208,277	1,675,748
Unamortized Debt Expense	353,923	387,058
Unbilled Special Assessments	853,954	1,083,333
Regulatory and Other Assets	2,370,047	2,414,495
Account Receivable, Net	392,704	-
Total Non-Current Assets	15,178,905	5,560,634
<b>WATER PLANT</b>		
Plant in Service, at Cost	923,597,800	901,416,672
Less Accumulated Depreciation	(366,094,693)	(351,071,989)
Net Plant in Service	557,503,107	550,344,683
Plant Acquisition Adjustment Less Amortization of \$3,140,835 in 2021 and \$3,031,541 in 2020	361,109	470,403
Property Held for Future Use	911,201	911,201
Construction Work in Progress	13,672,879	23,837,822
Net Water Plant	572,448,296	575,564,109
Total Assets	657,547,295	639,120,385
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Charges on Refunding	1,910,744	2,188,459
Related to Pension	1,430,777	1,972,560
Related to OPEB	250,214	990,633
Total Deferred Outflows of Resources	3,591,735	5,151,652
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 661,139,030</b>	<b>\$ 644,272,037</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Water Utility Fund  
Comparative Statements of Net Position  
December 31, 2021 and 2020

	2021	2020
<b>CURRENT LIABILITIES</b>		
Accounts Payable and Retainages	\$ 730,981	\$ 1,000,881
Accrued Payroll Liabilities	920,479	1,010,037
Compensated Absences	998,172	1,057,368
Accrued Interest Payable	1,747,440	1,630,422
Pollution Remediation Obligation	1,000	1,600
Long-Term Obligations Maturing within One Year	12,353,581	11,438,577
Unearned Revenue	509,325	456,844
Total Current Liabilities	17,260,978	16,595,729
<b>LIABILITIES PAYABLE FROM RESTRICTED ASSETS</b>		
Current:		
Capital Acquisition and Construction Accounts and Retainage Payable	1,870,631	1,618,093
Customer Refund and Deposits Payable	26	52
Non-Current:		
Customer Deposits	194,691	419,361
Total Liabilities Payable from Restricted Assets	2,065,348	2,037,506
<b>NONCURRENT LIABILITIES</b>		
Net Pension Liability	15,482,936	19,909,963
Net OPEB Liability	-	29,080
Compensated Absences	821,824	877,453
Revenue Bonds Payable	91,745,000	96,095,000
Plus: Unamortized Premiums	12,601,378	13,781,034
Net Revenue Bonds Payable	104,346,378	109,876,034
Alaska Clean Water and Drinking Water Loans Payable	98,635,801	93,531,634
Notes Payable	20,269,887	20,269,887
Total Noncurrent Liabilities	239,556,826	244,494,051
Total Liabilities	258,883,152	263,127,286
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Contributions In Aid of Construction (Net of Amortization)	190,976,535	194,733,991
Related to Pension	6,174,248	-
Related to OPEB	5,932,734	1,335,869
Total Deferred Inflows of Resources	203,083,517	196,069,860
<b>NET POSITION</b>		
Net Investment in Capital Assets	163,927,337	153,523,427
Restricted for Interim Rate Escrow Requirement	743,540	-
Unrestricted	34,501,484	31,551,464
Total Net Position	199,172,361	185,074,891
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>	\$ 661,139,030	\$ 644,272,037

MUNICIPALITY OF ANCHORAGE, ALASKA  
Water Utility Fund  
Comparative Statements of Revenues, Expenses and Changes in Net Position  
For the Years Ended December 31, 2021 and 2020

	2021	2020
<b>OPERATING REVENUES</b>		
Charges for Sales and Services:		
Residential Sales	\$ 46,301,249	\$ 45,618,625
Commercial Sales	13,041,294	11,609,613
Public Fire Protection	5,305,044	5,228,727
Total Charges for Sales and Services	64,647,587	62,456,965
Other:		
Miscellaneous	1,298,197	1,158,174
Total Operating Revenues	65,945,784	63,615,139
<b>OPERATING EXPENSES</b>		
Operations:		
Source of Supply	1,057,790	1,290,051
Pumping Plant	391,576	378,120
Water Treatment	4,984,928	5,240,188
Transmission and Distribution	8,338,898	8,509,294
Customer Service	3,160,046	2,825,032
Administrative and General	9,579,696	8,660,539
PERS On-behalf and Pension Expense	2,292,011	2,860,478
OPEB On-behalf and OPEB Expense	(4,717,707)	(1,747,114)
Total Operations	25,087,238	28,016,588
Depreciation and Amortization	12,711,592	11,412,657
Total Operating Expenses	37,798,830	39,429,245
Operating Income	28,146,954	24,185,894
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment Income - Short-term Investments	373,985	1,952,958
Miscellaneous Non-Operating Revenues	276,192	8,100
Intergovernmental Revenues- PERS On-behalf	3,007	1,064,680
Intergovernmental Revenues- OPEB On-behalf	(493,382)	(407,752)
Interest Expense	(5,368,449)	(5,307,864)
Allowance for Funds Used During Construction (AFUDC)	884,719	925,919
Net Nonoperating Loss	(4,323,928)	(1,763,959)
<b>TRANSFERS</b>		
Capital Contributions	-	190,311
Municipal Service Assessment	(9,725,556)	(9,073,946)
Utility Revenue Distribution	-	(1,630,000)
Total Transfers	(9,725,556)	(10,513,635)
Change in Fund Net Position	14,097,470	11,908,300
Net Position, January 1	185,074,891	173,166,591
Net Position, December 31	\$ 199,172,361	\$ 185,074,891



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MUNICIPALITY OF ANCHORAGE, ALASKA  
Water Utility Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM (FOR) OPERATING ACTIVITIES</b>		
Receipts from Customers	\$ 67,022,488	\$ 62,988,275
Payments to Employees	(19,448,035)	(18,664,918)
Payments to Vendors	(6,754,264)	(5,350,361)
Payments for Interfund Services Used	<u>(1,821,953)</u>	<u>(2,143,487)</u>
Net Cash from Operating Activities	<u>38,998,236</u>	<u>36,829,509</u>
<b>CASH FLOWS FOR NON-CAPITAL FINANCING ACTIVITIES</b>		
Transfers to Other Funds - Municipal Service Assessment	(9,725,556)	(9,073,946)
Transfers to Other Funds - Utility Revenue Distribution	-	<u>(1,630,000)</u>
Net Cash for Non-Capital Financing Activities	<u>(9,725,556)</u>	<u>(10,703,946)</u>
<b>CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Principal Payments on Long-term Obligations	(12,268,822)	(10,294,144)
Interest Payments on Long-term Obligations	(6,120,237)	(6,037,504)
Acquisition and Construction of Capital Assets	(12,907,181)	(23,191,725)
Capital Contributions - Customer	303,012	523,688
Proceeds from Alaska Clean Water and Drinking Water Loans	<u>13,937,993</u>	<u>10,840,252</u>
Net Cash for Capital and Related Financing Activities	<u>(17,055,235)</u>	<u>(28,159,433)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Income Received	<u>379,759</u>	<u>2,031,723</u>
Net Cash from by Investing Activities	<u>379,759</u>	<u>2,031,723</u>
Net Increase (Decrease) in Cash	12,597,204	(2,147)
Cash, January 1	<u>49,006,251</u>	<u>49,008,398</u>
Cash, December 31	<u>\$ 61,603,455</u>	<u>\$ 49,006,251</u>
<b>CASH AND CASH EQUIVALENTS</b>		
Cash and Investments in Central Treasury	\$ 34,393,139	\$ 32,640,021
Equity in Bond and Grant Capital Acquisition and Construction Pool	18,021,110	7,239,075
Restricted Equity in Cash Pool- Customer Deposits	194,691	419,361
Interim Rate Escrow Funds	743,540	-
Reserved Equity in General Cash Pool - Bond and Loan Debt Service	<u>8,250,975</u>	<u>8,707,794</u>
Cash and Cash Equivalents, December 31	<u>\$ 61,603,455</u>	<u>\$ 49,006,251</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Water Utility Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2021 and 2020

	2021	2020
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating Income	\$ 28,146,954	\$ 24,185,894
Adjustments to Reconcile Operating Income to Net Cash from (for) Operating Activities:		
Allowance for Uncollectible Accounts	59,169	36,730
Depreciation and Amortization	12,711,592	11,412,657
Pension and OPEB Relief- Noncash Expense	(490,375)	656,928
Miscellaneous Non-Operating Revenues	276,192	7,500
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable, Net	960,370	(748,128)
Unbilled Reimbursable Projects	303,821	83,294
Inventories	(413,336)	151,308
Customer Deposits and Refunds Payable	(224,696)	(32,461)
Prepaid Items and Deposits	25,665	(40,621)
Deferred Outflows of Resources Related to Pensions	541,783	(509,986)
Deferred Outflows of Resources Related to OPEB	740,419	78,267
Accounts Payable and Retainages	(269,898)	(48,392)
Accrued Payroll Liabilities	(89,558)	178,517
Compensated Absences	(114,825)	471,852
Net Pension Liability	(4,427,027)	3,164,578
Net OPEB Liability	(29,080)	(521,111)
Net OPEB Asset	(9,532,529)	(1,544,706)
Equity in General Cash Pool - Unredeemed Mini Bonds	-	(59,000)
Unearned Revenue and Deposits	52,482	116,995
Deferred Inflows of Resources Related to Pensions	6,174,248	(858,794)
Deferred Inflows of Resources Related to OPEB	4,596,865	648,188
Net Cash from Operating Activities	\$ 38,998,236	\$ 36,829,509
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributed Capital and Equipment	\$ 741,173	\$ 1,361,511
Capital Purchases on Account, Net	934,353	1,069,048
Transfer from Regulatory Debits to Capital	-	643,528
Portion of Plant from AFUDC	884,719	925,919
Debt Write-off	-	600
Transfers from Other Funds - Capital contribution	-	190,311
Total Non-Cash Investing, Capital and Financing Activities	\$ 2,560,245	\$ 4,190,917

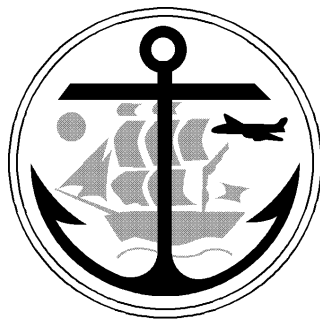
MUNICIPALITY OF ANCHORAGE, ALASKA  
Water Utility Fund  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2021

REVENUE:	Estimated	Actual	Variance With Final Budget
Charges for Services	\$ 64,200,000	\$ 64,647,587	\$ 447,587
Miscellaneous Revenue	1,293,550	1,298,197	4,647
Total Operating Revenue	65,493,550	65,945,784	452,234
Investment Income	500,078	373,985	(126,093)
Other Income	5,000	276,192	271,192
Total Nonoperating Revenue	505,078	650,177	145,099
<b>TOTAL</b>	<b>\$ 65,998,628</b>	<b>\$ 66,595,961</b>	<b>\$ 597,333</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Water Utility Fund  
Detail Schedule of Authorized and Actual Expenses  
For the Year Ended December 31, 2021

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Operating Expenses:			
Labor			
Labor and Benefits	\$ 18,892,181	\$ 17,307,381	\$ 1,584,800
Overtime	453,000	814,145	(361,145)
Total Labor	19,345,181	18,121,526	1,223,655
Non Labor			
Non Labor	9,842,159	7,839,828	2,002,331
Travel	28,900	1,193	27,707
Transfers (MUSA and gross receipts)	9,725,556	9,725,556	-
Depreciation and Amortization	12,852,367	12,711,592	140,775
Total Non Labor	32,448,982	30,278,169	2,170,813
Total Direct Costs	51,794,163	48,399,695	3,394,468
Charges from Other Departments	2,650,159	2,391,127	259,032
Charges to Other Departments	(613,123)	(840,740)	227,617
Total Operating Expenses	53,831,199	49,950,082	3,881,117
Non Operating Expenses:			
Interest on Bonded Debt	4,652,000	4,549,116	102,884
Amortization of Debt Expense	(864,000)	(868,806)	4,806
Debt Issuance Costs	278,236	64,000	214,236
Other Interest Expense	2,351,000	1,624,139	726,861
Interest During Construction	(580,000)	(884,719)	304,719
Total Non Operating Expenses	5,837,236	4,483,730	1,353,506
<b>TOTAL</b>	<b>59,668,435</b>	<b>54,433,812</b>	<b>5,234,623</b>
Increase in Net Position	\$ 6,330,193	\$ 12,162,149	\$ 5,831,956
Non-Budget Items:			
Non Operating Revenue			
Pension On-Behalf		\$ 3,007	
OPEB On-Behalf		(493,382)	
Total Non Operating Revenue		(490,375)	
Non Operating Expense			
Pension On-Behalf Expense		3,007	
Pension GASB 68 expense		2,289,004	
OPEB On-Behalf Expense		(493,382)	
OPEB Expense		(4,224,325)	
Total Non Operating Expense		(2,425,696)	
Change in Net Position		\$ 14,097,470	
Appropriations:			
Total Expenses	\$ 59,668,435	\$ 54,433,812	\$ 5,234,623
Less: Non Cash Items not Appropriated			
Depreciation and Amortization	12,852,367	12,711,592	140,775
Amortization of Debt Expense	(864,000)	(868,806)	4,806
Interest During Construction	(580,000)	(884,719)	304,719
Total Non Cash	11,408,367	10,958,067	450,300
Total Appropriated Expenses	\$ 48,260,068	\$ 43,475,745	\$ 4,784,323





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MUNICIPALITY OF ANCHORAGE, ALASKA  
Water Utility Fund  
Detail Schedule of Water Plant, Depreciation and Amortization  
For the Year Ended December 31, 2021  
(In Thousands)

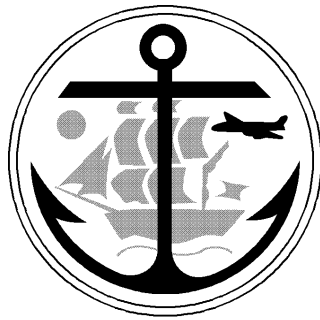
	Water Plant			
	Balance 1/1/21	Additions	Retirements	Balance 12/31/21
<b>WATER PLANT IN SERVICE</b>				
Tangible Plant:				
Land and Land Rights	\$ 6,930	\$ -	\$ 61	\$ 6,869
Source of Supply	43,764	236	4	43,996
Pumping Plant	17,571	-	-	17,571
Water Treatment Plant	113,697	5,002	600	118,099
Transmission Plant	669,225	17,242	-	686,467
General Plant	44,339	1,961	2,208	44,092
Total Tangible Plant	895,526	24,441	2,873	917,094
Intangible Plant	5,891	672	59	6,504
Total Water Plant in Service	901,417	25,113	2,932	923,598
Acquisition Adjustment	3,502	-	-	3,502
Property Held for Future Use	911	-	-	911
Construction Work in Progress	23,838	14,302	24,467	13,673
<b>TOTAL WATER PLANT</b>	<b>\$ 929,668</b>	<b>\$ 39,415</b>	<b>\$ 27,399</b>	<b>\$ 941,684</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Water Utility Fund  
Detail Schedule of Water Plant, Depreciation and Amortization  
For the Year Ended December 31, 2021  
(In Thousands)

	Accumulated Depreciation and Amortization			Balance 12/31/21	Net Book Value of Plant
	Balance 1/1/21	Additions	Retirements		
<b>WATER PLANT IN SERVICE</b>					
Tangible Plant:					
Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ 6,869
Source of Supply	27,526	487	4	28,009	15,987
Pumping Plant	7,097	476	-	7,573	9,998
Water Treatment Plant	46,996	1,688	695	47,989	70,110
Transmission Plant	245,644	11,595	-	257,239	429,228
General Plant	18,985	3,162	2,208	19,939	24,153
Total Tangible Plant	346,248	17,408	2,907	360,749	556,345
Intangible Plant	4,824	581	59	5,346	1,158
Total Water Plant in Service	351,072	17,989	2,966	366,095	557,503
Acquisition Adjustment	3,032	109	-	3,141	361
Property Held for Future Use	-	-	-	-	911
Construction Work in Progress	-	-	-	-	13,673
<b>TOTAL WATER PLANT</b>	<b>\$ 354,104</b>	<b>\$ 18,098</b>	<b>\$ 2,966</b>	<b>\$ 369,236</b>	<b>\$ 572,448</b>

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

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Average Number of Customers	56,431	56,528	56,561	56,663	56,805
Revenue from Customer Sales	\$ 58,862,661	\$ 60,690,158	\$ 65,193,505	\$ 62,973,873	\$ 65,306,684
Average Revenue per Customer	\$ 1,079	\$ 1,043	\$ 1,074	\$ 1,153	\$ 1,150



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MUNICIPALITY OF ANCHORAGE, ALASKA  
Wastewater Utility Fund  
Comparative Statements of Net Position  
December 31, 2021 and 2020

	2021	2020
<b>CURRENT ASSETS</b>		
Cash	\$ 2,200	\$ 2,200
Cash and Investment in Central Treasury	23,957,888	24,904,498
Accrued Interest on Investments	144,516	170,298
Interest Receivable	(1,203)	4,231
Accounts Receivable:		
Utility Customers, Less Allowance for Uncollectibles of \$187,409 in 2021 and \$132,512 in 2020	5,308,469	5,451,835
Other Accounts, Less Allowance for Uncollectibles of \$11,075 in 2021 and \$8,936 in 2020.	536,226	1,590,834
Accounts Receivable, Net	5,844,695	7,042,669
Special Assessments Receivable	47,588	53,445
Reserved for Equity in General Cash Pool- Bond and Loan Obligations	7,424,862	8,408,231
Unbilled Reimbursable Projects	69,206	17,809
Prepaid Items and Deposits	251,225	267,286
Inventories	668,628	501,480
Total Current Assets	38,409,605	41,372,147
<b>RESTRICTED ASSETS</b>		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	10,724,077	5,439,756
Interim Rate Escrow Investment	2,889,473	-
Non-Current:		
Restricted Equity in General Cash Pool- Customer Deposits	76,782	279,835
Total Restricted Assets	13,690,332	5,719,591
<b>NONCURRENT ASSETS</b>		
Noncurrent:		
Net OPEB asset	10,375,885	1,675,748
Unamortized Debt Expense	223,669	244,447
Unbilled Special Assessments	906,246	1,129,265
Regulatory and Other Assets	996,939	1,010,276
Total Noncurrent Assets	12,502,739	4,059,736
<b>WASTEWATER PLANT</b>		
Plant in Service, at Cost	758,900,034	737,106,186
Less: Accumulated Depreciation	(330,747,845)	(314,111,404)
Net Plant in Service	428,152,189	422,994,782
Property Held for Future Use	1,379,931	1,379,931
Construction Work in Progress	17,891,128	28,229,724
Net Wastewater Plant	447,423,248	452,604,437
Total Assets	512,025,924	503,755,911
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Charge on Refunding	1,062,760	1,161,486
Related to Pension	1,320,717	1,972,559
Related to OPEB	231,632	990,633
Total Deferred Outflows of Resources	2,615,109	4,124,678
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 514,641,033</b>	<b>\$ 507,880,589</b>

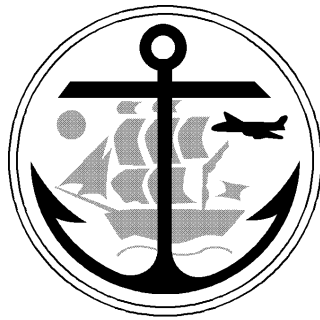
MUNICIPALITY OF ANCHORAGE, ALASKA  
Wastewater Utility Fund  
Comparative Statements of Net Position  
December 31, 2021 and 2020

	2021	2020
<b>CURRENT LIABILITIES</b>		
Accounts Payable and Retainage	\$ 908,428	\$ 1,381,281
Accrued Payroll Liabilities	870,071	687,805
Compensated Absences	1,041,501	1,088,776
Accrued Interest Payable	1,973,979	1,699,082
Pollution Remediation Obligation	20,000	20,000
Long-Term Obligations Maturing within One Year	9,893,836	9,454,668
Total Current Liabilities	14,707,815	14,331,612
<b>LIABILITIES PAYABLE FROM RESTRICTED ASSETS</b>		
Current:		
Capital Acquisition and Construction Accounts and Retainage Payable	844,518	2,602,168
Customer Refund and Deposits Payable	131	190
Non-Current:		
Customer Deposits	76,782	279,835
Total Liabilities Payable from Restricted Assets	921,431	2,882,193
<b>NONCURRENT LIABILITIES</b>		
Net Pension Liability	14,291,940	19,909,962
Net OPEB Liability	-	29,080
Compensated Absences	643,331	727,365
Pollution Remediation Obligation	575,000	667,300
Revenue Bonds Payable	70,430,000	73,710,000
Plus: Unamortized Premiums	9,039,173	9,878,878
Net Revenue Bonds Payable	79,469,173	83,588,878
Alaska Clean Water and Drinking Water Loans Payable	89,198,120	87,983,988
Notes Payable	19,505,506	19,505,506
Total Noncurrent Liabilities	203,683,070	212,412,079
Total Liabilities	219,312,316	229,625,884
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Contributions in Aid of Construction (Net of Amortization)	154,174,883	158,492,647
Related to Pension	5,699,307	-
Related to OPEB	5,492,135	1,335,869
Total Deferred Inflows of Resources	165,366,325	159,828,516
<b>NET POSITION</b>		
Net Investment in Capital Assets	106,124,049	97,577,824
Restricted for Interim Rate Escrow Requirement	2,889,473	-
Unrestricted	20,948,870	20,848,365
Total Net Position	129,962,392	118,426,189
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	\$ 514,641,033	\$ 507,880,589

MUNICIPALITY OF ANCHORAGE, ALASKA  
Wastewater Utility Fund  
Comparative Statements of Revenues, Expenses and Changes in Net Position  
For the Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>OPERATING REVENUES</b>		
Charges for Sales and Services:		
Residential Sales	\$ 46,532,460	\$ 43,840,919
Commercial Sales	12,777,748	10,918,152
Public Authorities	2,685,287	2,540,581
Total Charges for Sales and Services	<u>61,995,495</u>	<u>57,299,652</u>
Other:		
Miscellaneous	883,179	731,212
Total Operating Revenues	<u>62,878,674</u>	<u>58,030,864</u>
<b>OPERATING EXPENSES</b>		
Operations:		
Collection System	4,372,042	4,391,855
Pumping Plant	961,861	995,947
Treatment	14,089,882	14,014,293
Customer Service	2,580,971	2,247,964
Administrative and General	9,601,545	9,425,926
PERS On-behalf and Pension Expense	735,903	2,860,479
OPEB Expense	(4,270,691)	(1,747,114)
Total Operations	<u>28,071,513</u>	<u>32,189,350</u>
Depreciation and Amortization	<u>12,538,601</u>	<u>11,941,722</u>
Total Operating Expenses	<u>40,610,114</u>	<u>44,131,072</u>
Operating Income	22,268,560	13,899,792
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment Income - Short-Term Investments	279,171	1,382,804
Intergovernmental Revenue- PERS On-behalf	2,776	1,064,680
Intergovernmental Revenue- OPEB On-behalf	(456,741)	(407,752)
Miscellaneous Nonoperating Revenues	22,342	822
Interest and Fees on Long-Term Obligations	(4,202,483)	(3,938,067)
Allowance for Funds Used During Construction (AFUDC)	1,062,213	1,251,906
Net Nonoperating Loss	<u>(3,292,722)</u>	<u>(645,607)</u>
<b>TRANSFERS</b>		
Municipal Service Assessment	(7,439,635)	(7,055,969)
Change in Net Position	11,536,203	6,198,216
Net Position, January 1	118,426,189	112,227,973
Net Position, December 31	<u>\$ 129,962,392</u>	<u>\$ 118,426,189</u>





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MUNICIPALITY OF ANCHORAGE, ALASKA  
Wastewater Utility Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM (FOR) OPERATING ACTIVITIES</b>		
Receipts from Customers	\$ 64,102,412	\$ 55,930,975
Payments to Employees	(18,264,865)	(18,277,474)
Payments to Vendors	(12,214,893)	(7,868,260)
Payments for Interfund Services Used	(1,807,545)	(1,731,188)
Net Cash from Operating Activities	<u>31,815,109</u>	<u>28,054,053</u>
<b>CASH FLOWS FOR NON-CAPITAL FINANCING ACTIVITIES</b>		
Transfers to Other Funds - Municipal Service Assessment	(7,439,635)	(7,055,969)
Net Cash for Non-Capital Financing Activities	<u>(7,439,635)</u>	<u>(7,055,969)</u>
<b>CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Principal Payments on Long-term Obligations	(9,589,718)	(6,694,508)
Interest Payments and Fees on Long-term Obligations	(4,647,786)	(4,404,740)
Acquisition and Construction of Capital Assets	(12,699,247)	(16,700,562)
Capital Contributions - Customer	328,634	537,763
Proceeds from Alaska Clean Water and Drinking Water Loans	7,963,018	11,000,000
Net Cash for Capital and Related Financing Activities	<u>(18,645,099)</u>	<u>(16,262,047)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest Received (Paid)	310,387	1,218,818
Net Cash from Investing Activities	<u>310,387</u>	<u>1,218,818</u>
Net Increase in Cash	6,040,762	5,954,855
Cash, January 1	39,034,520	33,079,665
Cash, December 31	<u>\$ 45,075,282</u>	<u>\$ 39,034,520</u>
<b>CASH AND CASH EQUIVALENTS</b>		
Cash	\$ 2,200	\$ 2,200
Cash and Investments in Central Treasury	23,957,888	24,904,498
Equity in Bond and Grant Capital Acquisition and Construction Pool	10,724,077	5,439,756
Restricted Equity in General Cash Pool- Customer Deposits	76,782	279,835
Interim Rate Escrow Funds	2,889,473	-
Reserved Equity in General Cash Pool - Bond and Loan Debt Service	7,424,862	8,408,231
Cash and Cash Equivalents, December 31	<u>\$ 45,075,282</u>	<u>\$ 39,034,520</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Wastewater Utility Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2021 and 2020

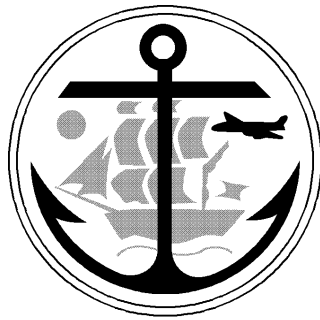
	<u>2021</u>	<u>2020</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES		
Operating Income	\$ 22,268,560	\$ 13,899,792
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Allowance for Uncollectible Accounts	57,036	(5,817)
Depreciation and Amortization	12,538,601	11,941,722
Pension and OPEB Relief- Noncash Expense	(453,965)	656,928
Miscellaneous Nonoperating Revenues	22,341	822
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase		
(Decrease) Cash:		
Accounts Receivable, Net	1,146,795	(965,858)
Unbilled Reimbursable Projects	171,622	325,427
Inventories	(167,148)	93,003
Net OPEB Asset	(8,700,137)	(1,544,706)
Customer Deposits and Refunds Payable	(203,112)	(1,128,214)
Prepays Items and Desposits	16,061	(60,274)
Property for Resale	-	390,701
Regulatory Debits	(78,963)	2,217,317
Deferred Outflows of Resources Related to Pensions	651,842	(509,985)
Deferred Outflows of Resources Related to OPEB	759,001	78,267
Accounts Payable and Other Retainages	(472,853)	877
Accrued Payroll Liabilities	182,266	(143,715)
Compensated Absences	(131,309)	374,905
Net Pension Liability	(5,618,022)	3,164,578
Net OPEB Liability	(29,080)	(521,111)
Deferred Inflows of Resources Related to Pensions	5,699,307	(858,794)
Deferred Inflows of Resources Related to OPEB	4,156,266	648,188
Net Cash from Operating Activities	<u>\$ 31,815,109</u>	<u>\$ 28,054,053</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributed Capital and Equipment	\$ 844,615	\$ 1,871,399
Capital Purchases on Account	844,518	1,030,428
Transfer from Regulatory Debits to Capital	-	863,645
Portion of Plant from AFUDC	1,062,213	1,251,906
Total Non-Cash Investing, Capital and Financing Activities	<u>\$ 2,751,346</u>	<u>\$ 5,017,378</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Wastewater Utility Fund  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2021

REVENUE:	Estimated	Actual	Variance With Final Budget
Charges for Services	\$ 61,100,000	\$ 61,995,495	\$ 895,495
Miscellaneous Revenue	975,000	883,179	(91,821)
Total Operating Revenue	62,075,000	62,878,674	803,674
Investment Income	436,270	287,085	(149,185)
Other Income	10,000	14,456	4,456
Total Nonoperating Revenue	446,270	301,541	(144,729)
<b>TOTAL</b>	<b>\$ 62,521,270</b>	<b>\$ 63,180,215</b>	<b>\$ 658,945</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Wastewater Utility Fund  
Detail Schedule of Authorized and Actual Expenses  
For the Year Ended December 31, 2021

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Operating Expenses:			
Labor			
Labor and Benefits	\$ 18,488,923	\$ 16,804,645	\$ 1,684,278
Overtime	419,500	442,994	(23,494)
Total Labor	18,908,423	17,247,639	1,660,784
Non Labor			
Non Labor	14,455,607	12,403,606	2,052,001
Transfers (MUSA and gross receipts)	7,625,103	7,439,635	185,468
Depreciation and Amortization	12,327,957	12,538,601	(210,644)
Total Non Labor	34,408,667	32,381,842	2,026,825
Total Direct Costs	53,317,090	49,629,481	3,687,609
Charges from Other Departments	1,975,356	1,965,728	9,628
Total Operating Expenses	55,292,446	51,595,209	3,697,237
Non Operating Expenses:			
Interest on Bonded Debt	3,550,000	3,355,467	194,533
Debt issuance costs	300,000	64,000	236,000
Amortization of Debt Expense	(720,000)	(720,200)	200
Other Interest Expense	2,128,000	1,492,572	635,428
Interest During Construction	(840,000)	(1,062,213)	222,213
Total Non Operating Expenses	4,418,000	3,129,626	1,288,374
<b>TOTAL</b>	<b>59,710,446</b>	<b>54,724,835</b>	<b>4,985,611</b>
Increase (Decrease) in Net Position	\$ 2,810,824	\$ 8,455,380	\$ (4,326,666)
Non-Budget Items:			
Non Operating Revenue			
Pension On-behalf		\$ 2,776	
OPEB On-behalf		(456,741)	
Total Non Operating Revenue		(453,965)	
Non Operating Expense			
Pension On-Behalf expense		2,776	
Pension GASB 68 expense		733,127	
OPEB On-behalf expense		(456,741)	
OPEB expense		(3,813,950)	
Total Non Operating Revenue		(3,534,788)	
Change in Net Position		\$ 11,536,203	
Appropriations:			
Total Expenses	\$ 59,710,446	\$ 54,724,835	\$ 4,985,611
Less: Non Cash Items not Appropriated			
Depreciation and Amortization	12,327,957	12,538,601	(210,644)
Amortization of Debt Expense	(720,000)	(720,200)	200
Interest During Construction	(840,000)	(1,062,213)	222,213
Total Non Cash	10,767,957	10,756,188	11,769
Total Appropriated Expenses	\$ 48,942,489	\$ 43,968,647	\$ 4,973,842



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MUNICIPALITY OF ANCHORAGE, ALASKA  
Wastewater Utility Fund  
Detail Schedule of Wastewater Plant, Depreciation and Amortization  
December 31, 2021  
(In Thousands)

	Wastewater Plant			
	Balance 1/1/21	Additions	Retirements	Balance 12/31/21
<b>WASTEWATER PLANT IN SERVICE</b>				
Tangible Plant:				
Land and Land Rights	\$ 5,453	\$ -	\$ -	\$ 5,453
Wastewater Collection Plant	436,821	5,139	-	441,960
Wastewater Pumping	20,628	2,277	152	22,753
Treatment and Disposal Plant	213,018	13,490	184	226,324
General Plant	54,509	1,196	616	55,089
Total Tangible Plant	730,429	22,102	952	751,579
Intangible Plant	6,677	775	131	7,321
Total Wastewater Plant in Service	737,106	22,877	1,083	758,900
Property Held for Future Use	1,380	-	-	1,380
Construction Work in Progress	28,229	11,695	22,033	17,891
<b>TOTAL WASTEWATER PLANT</b>	<b>\$ 766,715</b>	<b>\$ 34,572</b>	<b>\$ 23,116</b>	<b>\$ 778,171</b>

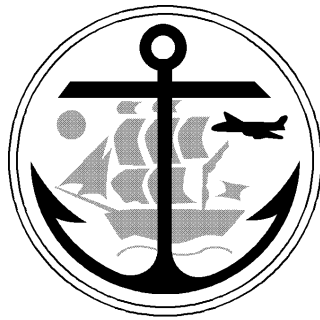
MUNICIPALITY OF ANCHORAGE, ALASKA  
Wastewater Utility Fund  
Detail Schedule of Wastewater Plant, Depreciation and Amortization  
December 31, 2021  
(In Thousands)

	Accumulated Depreciation and Amortization				Net Book Value of Plant
	Balance 1/1/21	Additions	Retirements	Balance 12/31/21	
<b>WASTEWATER PLANT IN SERVICE</b>					
Tangible Plant:					
Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ 5,453
Wastewater Collection Plant	198,305	6,884	-	205,189	236,771
Wastewater Pumping	6,868	603	152	7,319	15,434
Treatment and Disposal Plant	79,575	6,215	184	85,606	140,718
General Plant	24,135	3,283	615	26,803	28,286
Total Tangible Plant	308,883	16,985	951	324,917	426,662
Intangible Plant	5,228	735	132	5,831	1,490
Total Wastewater Plant in Service	314,111	17,720	1,083	330,748	428,152
Property Held for Future Use	-	-	-	-	1,380
Construction Work in Progress	-	-	-	-	17,891
<b>TOTAL WASTEWATER PLANT</b>	<b>\$ 314,111</b>	<b>\$ 17,720</b>	<b>\$ 1,083</b>	<b>\$ 330,748</b>	<b>\$ 447,423</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Wastewater Utility Fund  
Comparative Annual Operating Revenue Relationships  
For the Years Ended December 31, 2021

	2017	2018	2019	2020	2021
Average Number of Customers	57,273	57,361	57,382	57,472	57,599
Revenue from Customer Sales	\$ 55,022,652	\$ 55,383,192	\$ 59,347,715	\$ 57,528,175	\$ 62,388,837
Average Revenue per Customer	\$ 901	\$ 961	\$ 967	\$ 1,034.26	\$ 1,083.16





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MUNICIPALITY OF ANCHORAGE, ALASKA  
 Refuse Utility Fund  
 Comparative Statements of Net Position  
 December 31, 2021 and 2020

	2021	2020
<b>CURRENT ASSETS</b>		
Cash	\$ 1,051	\$ 1,000
Cash and Investments in Central Treasury	4,839,522	5,842,459
Equity in Bond and Grant Capital Acquisition and Construction Pool	2,876,384	4,400,610
Accounts Receivable, Net	1,529,522	1,068,676
Accrued Interest Receivable	155,361	93,496
Prepaid Items and Deposits	3,155	4,179
Restricted Assets:		
Intergovernmental Receivable	24,309	-
Total Restricted Assets	24,309	-
Total Current Assets	9,429,304	11,938,219
<b>NONCURRENT ASSETS</b>		
Capital Assets:		
Capital Assets, at Cost	24,681,182	22,813,557
Less: Accumulated Depreciation	(12,861,878)	(11,703,251)
Net Capital Assets	11,819,304	11,110,306
Construction Work in Progress	23,851,163	6,721,284
Net OPEB Asset	1,749,743	249,006
Total Noncurrent Assets	37,420,210	18,080,596
Total Assets	46,849,514	29,491,016
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Outflow Related to Pension	223,053	293,110
Deferred Outflows Related to OPEB	39,061	147,202
Total Deferred Outflows of Resources	262,114	440,312
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>47,111,628</b>	<b>29,931,328</b>
<b>CURRENT LIABILITIES</b>		
Accounts Payable and Retainage	91,359	103,229
Accrued Payroll Liabilities	154,713	105,350
Accrued Interest Payable	40,845	17,322
Compensated Absences	195,666	188,339
Capital Acquisition and Construction Accounts and Retainages Payable	2,821,576	1,384,756
Unearned Revenue and Deposits	141,381	129,016
Total Current Liabilities	3,445,540	1,928,012
<b>NONCURRENT LIABILITIES</b>		
Compensated Absences	-	22,317
Notes Payable	24,368,154	10,821,283
Net Pension Liability	2,413,731	2,958,496
Net OPEB Liability	-	4,321
Total Noncurrent Liabilities	26,781,885	13,806,417
Total Liabilities	30,227,425	15,734,429
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Inflows Related to Pension	962,543	-
Deferred Inflows Related to OPEB	926,169	198,502
Total Deferred Inflows of Resources	1,888,712	198,502
<b>NET POSITION</b>		
Net Investment in Capital Assets	8,480,737	7,010,307
Restricted for Capital Construction	24,309	-
Unrestricted	6,490,445	6,988,090
Total Net Position	14,995,491	13,998,397
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>	<b>\$ 47,111,628</b>	<b>\$ 29,931,328</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 Refuse Utility Fund  
 Comparative Statements of Revenues, Expenses, and Changes in Net Position  
 For the Years Ended December 31, 2021 and 2020

	2021	2020
<b>OPERATING REVENUES</b>		
Charges for Services:		
Refuse Collection Charges	\$ 12,140,976	\$ 11,512,370
Container Rental Charges	546,570	391,665
Total Charges for Services	12,687,546	11,904,035
Other Revenue	99,264	104,680
Total Operating Revenues	12,786,810	12,008,715
<b>OPERATING EXPENSES</b>		
Personnel Services	4,582,761	3,274,328
Pension and OPEB On-behalf and Pension and OPEB Expenses	(257,969)	195,580
Supplies	421,600	355,161
Other Services and Charges	3,585,164	3,298,658
Charges from Other Departments	1,388,289	2,694,519
Depreciation	1,395,215	1,214,295
Total Operating Expenses	11,115,060	11,032,541
Operating Income	1,671,750	976,174
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Intergovernmental Revenue- Pension and OPEB On-behalf	(76,554)	97,616
Investment Income- Short-term Investments	66,684	354,970
Intergovernmental Revenue	36,896	-
Interest on Long-term Obligations	(202,182)	(132,378)
Gain on Disposal of Capital Assets	6,841	25,955
Total Non-Operating Revenues (Expenses)	(168,315)	346,163
<b>TRANSFERS</b>		
Municipal Service Assessment	(200,207)	(186,177)
Dividend	(306,000)	(300,000)
Transfers to Other Funds	(134)	-
Total Transfers	(506,341)	(486,177)
Change in Net Position	997,094	836,160
Net Position, January 1	13,998,397	13,162,237
Net Position, December 31	\$ 14,995,491	\$ 13,998,397

MUNICIPALITY OF ANCHORAGE  
 Refuse Utility Fund  
 Comparative Statements of Cash Flows  
 For the Years Ended December 31, 2021 and 2020

	2021	2020
<b>CASH FLOWS FROM (FOR) OPERATING ACTIVITIES</b>		
Receipts from Customers	\$ 12,338,329	\$ 12,190,624
Payments to Employees	(4,548,388)	(3,435,099)
Payments to Vendors	(4,017,610)	(3,663,588)
Payments for Interfund Services Used	(1,388,289)	(2,694,519)
Net Cash from Operating Activities	2,384,042	2,397,418
<b>CASH FLOWS FOR NON-CAPITAL FINANCING ACTIVITIES</b>		
Transfers to Other Funds	(506,341)	(486,177)
Net Cash for Non-Capital Financing Activities	(506,341)	(486,177)
<b>CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition and Construction of Capital Assets	(17,805,521)	(5,899,330)
Proceeds from Issuance of Notes Payable	13,546,871	4,127,422
Proceeds from Disposition of Capital Assets	15,090	129,200
Grant Proceeds Capital	12,587	-
Interest Payments on Long-term Obligations	(178,659)	(140,771)
Net Cash for Capital and Related Financing Activities	(4,409,632)	(1,783,479)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Income Received	4,819	343,880
Net Cash from Investing Activities	4,819	343,880
Net Increase in Cash	(2,527,112)	471,642
Cash, January 1	10,244,069	9,772,427
Cash, December 31	\$ 7,716,957	\$ 10,244,069
<b>COMPONENTS OF CASH</b>		
Cash	\$ 1,051	\$ 1,000
Cash and Investments in Central Treasury	4,839,522	5,842,459
Equity in Bond and Grant Capital Acquisition and Construction Pool	2,876,384	4,400,610
Cash and Cash Equivalents, December 31	\$ 7,716,957	\$ 10,244,069

MUNICIPALITY OF ANCHORAGE  
 Refuse Utility Fund  
 Comparative Statements of Cash Flows  
 For the Years Ended December 31, 2021 and 2020

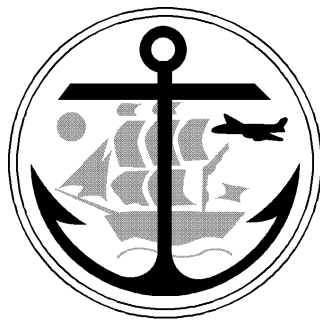
	2021	2020
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES:		
Operating Income	\$ 1,671,750	\$ 976,174
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation	1,395,215	1,214,295
Pension and OPEB Relief- Noncash Expenses	(76,554)	97,616
Adjustment for Administration Costs Splits	-	(357,997)
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which		
Increase (Decrease) Cash:		
Accounts Receivable, Net	(460,846)	171,376
Prepaid Items and Deposits	1,024	(721)
Net OPEB Asset	(1,500,737)	(231,028)
Deferred Outflows of Resources Related to Pensions	70,057	(92,456)
Deferred Outflows of Resources Related to OPEB	108,141	(557)
Accounts Payable	(11,870)	(9,048)
Compensated Absences	(14,990)	27,784
Unearned Revenue and Deposits	12,365	10,533
Accrued Payroll Liabilities	49,363	15,119
Net Pension Liability	(544,765)	661,152
Net OPEB Liability	(4,321)	(71,161)
Deferred Inflows of Resources Related to Pensions	962,543	(117,820)
Deferred Inflows of Resources Related to OPEB	727,667	104,157
Net Cash from Operating Activities	\$ 2,384,042	\$ 2,397,418
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	2,821,576	1,384,756
Total Noncash Investing, Capital, and Financing Activities	\$ 2,821,576	\$ 1,384,756

MUNICIPALITY OF ANCHORAGE, ALASKA  
Refuse Utility Fund  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2021

REVENUES:	Estimated	Actual	Variance With Final Budget
Refuse Collection Charges	12,817,135	\$ 12,140,976	\$ (676,159)
Container Rental Charges	548,329	546,570	(1,759)
Investment Income	277,956	66,684	(211,272)
Intergovernmental Revenues	-	36,896	36,896
Intergovernmental Revenues- Pension and OPEB On-behalf	-	(76,554)	(76,554)
Other Revenue	80,000	99,264	19,264
Gain on Disposal of Capital Assets	-	6,841	6,841
<b>TOTAL</b>	<b>\$ 13,723,420</b>	<b>\$ 12,820,677</b>	<b>\$ (902,743)</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Refuse Utility Fund  
Detail Schedule of Authorized and Actual Expenses  
For the Year Ended December 31, 2021

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 3,483,760	\$ 4,582,761	\$ (1,099,001)
Pension and OPEB On-behalf and Pensions and OPEB Expenses	-	(257,969)	257,969
Supplies	520,117	421,600	98,517
Municipal Service Assessment	200,209	200,207	2
Dividend	306,000	306,000	-
Other Services and Charges	3,741,241	3,585,164	156,077
Charges from Other Departments	2,904,559	1,388,289	1,516,270
Interest Expense and Other Charges	818,299	202,182	616,117
Depreciation	1,257,000	1,395,215	(138,215)
Transfers to Other Funds	-	134	(134)
<b>TOTAL</b>	<b>\$ 13,231,185</b>	<b>\$ 11,823,583</b>	<b>\$ 1,407,602</b>



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MUNICIPALITY OF ANCHORAGE, ALASKA  
Refuse Utility Fund  
Detail Schedule of Refuse Plant and Depreciation  
December 31, 2021

	Plant			Balance 12/31/21
	Balance 1/1/21	Additions	Retirements	
CAPITAL ASSETS				
Land	\$5,949,077	\$ -	\$ -	\$5,949,077
Buildings	3,081,151	-	-	3,081,151
Building Improvements	730,265	-	-	730,265
Vehicles	7,893,059	1,901,428	159,729	9,634,758
Machinery and Equipment	4,306,057	190,774	85,108	4,411,723
Computer Hardware	578,138	20,260	-	598,398
Computer Software	147,683	-	-	147,683
Office Equipment	128,127	-	-	128,127
Total Capital Assets	22,813,557	2,112,462	244,837	24,681,182
Construction Work in Progress	6,721,284	19,242,341	2,112,462	23,851,163
TOTAL	\$ 29,534,841	\$ 21,354,803	\$ 2,357,299	\$ 48,532,345

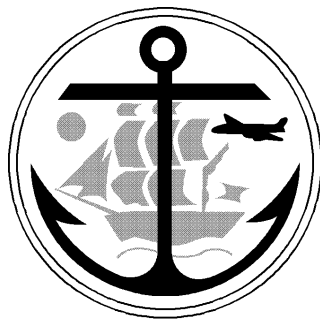


MUNICIPALITY OF ANCHORAGE, ALASKA  
Refuse Utility Fund  
Detail Schedule of Refuse Plant and Depreciation  
December 31, 2021

	Accumulated Depreciation			Balance 12/31/21	Net Book Value of Plant
	Balance 1/1/21	Additions	Retirements		
CAPITAL ASSETS					
Land	\$ -	\$ -	\$ -	\$ -	\$ 5,949,077
Buildings	3,081,151	-	-	3,081,151	-
Building Improvements	263,714	19,410	-	283,124	447,141
Vehicles	4,771,092	915,311	159,729	5,526,674	4,108,084
Machinery and Equipment	3,025,503	345,538	76,858	3,294,183	1,117,540
Computer Hardware	383,403	91,921	-	475,324	123,074
Computer Software	66,842	20,210	-	87,052	60,631
Office Equipment	111,545	2,825	-	114,370	13,757
Total Capital Assets	11,703,250	1,395,215	236,587	12,861,878	11,819,304
Construction Work in Progress	-	-	-	-	23,851,163
TOTAL	\$ 11,703,250	\$ 1,395,215	\$ 236,587	\$ 12,861,878	\$ 35,670,467

MUNICIPALITY OF ANCHORAGE, ALASKA  
Refuse Utility Fund  
Comparative Annual Operating Revenue Relationships  
For the Years Ended December 31, 2021

	2017	2018	2019	2020	2021
Average Number of Customers	12,382	12,760	11,980	11,946	12,012
Revenue From Customer Sales	10,950,154	\$ 10,914,930	\$ 11,313,552	\$ 11,904,035	\$ 12,687,546
Average Revenue Per Customer	\$ 884	\$ 855	\$ 944	\$ 996	\$ 1,056



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MUNICIPALITY OF ANCHORAGE, ALASKA  
Solid Waste Fund  
Comparative Statements of Net Position  
December 31, 2021 and 2020

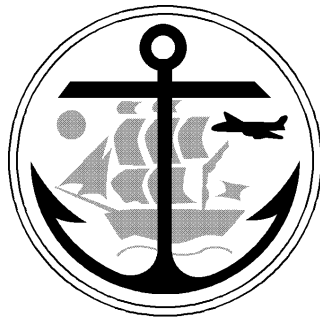
	2021	2020
<b>CURRENT ASSETS</b>		
Cash	\$ 2,424	\$ 2,475
Cash and Investments in Central Treasury	31,133,451	266,901
Equity in Bond and Grant Capital Acquisition and Construction Pool	6,934,021	10,968,042
Accounts Receivable, Net	1,820,479	2,238,785
Prepaid Items and Deposits	5,934	8,670
Total Unrestricted Current Assets	39,896,309	13,484,873
Restricted Assets:		
Intergovernmental Receivable	5,146,179	-
Total Restricted Assets	5,146,179	-
Total Current Assets	45,042,488	13,484,873
<b>NONCURRENT ASSETS</b>		
Restricted Assets:		
Landfill Post Closure Cash Reserve	19,351,367	41,475,788
Total Restricted Noncurrent Assets		
Capital Assets:		
Capital Assets, at Cost	142,325,800	142,882,216
Less: Accumulated Depreciation	(66,748,549)	(63,933,869)
Net Capital Assets	75,577,251	78,948,347
Construction Work in Progress	42,709,695	12,913,671
Total Capital Assets	118,286,946	91,862,018
Net OPEB Asset	435,376	103,592
Total Noncurrent Assets	138,073,689	133,441,398
Total Assets	183,116,177	146,926,271
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Outflow Related to Pension	55,501	121,940
Deferred Outflows Related to OPEB	9,719	61,239
Total Deferred Outflows of Resources	65,220	183,179
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	\$ 183,181,397	\$ 147,109,450

MUNICIPALITY OF ANCHORAGE, ALASKA  
Solid Waste Fund  
Comparative Statements of Net Position  
December 31, 2021 and 2020

	2021	2020
<b>CURRENT LIABILITIES</b>		
Accounts Payable and Retainage	\$ 2,792,190	\$ 775,915
Compensated Absences	530,148	518,250
Accrued Payroll Liabilities	435,036	456,671
Accrued Interest Payable	107,145	93,723
Long-term Obligations Maturing Within One Year	1,038,590	1,038,590
Unearned Revenue and Deposits	-	7,765
Capital Acquisition and Construction Accounts and Retainages Payable	2,606,848	2,418,146
Due to Areawide	5,108,069	-
Total Current Liabilities	<u>12,618,026</u>	<u>5,309,060</u>
<b>NONCURRENT LIABILITIES</b>		
Compensated Absences	56,893	139,896
Net Pension Liability	600,591	1,230,801
Net OPEB Liability	-	1,798
Alaska Clean Water and Drinking Water Loans Payable	7,718,863	8,757,452
Notes Payable	44,080,968	22,324,891
Future Landfill Closure Costs	39,265,492	37,733,227
Total Noncurrent Liabilities	<u>91,722,807</u>	<u>70,188,065</u>
Total Liabilities	<u>104,340,833</u>	<u>75,497,125</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Inflows Related to Pension	239,503	-
Deferred Inflows Related to OPEB	230,452	82,581
Total Deferred Inflows of Resources	<u>469,955</u>	<u>82,581</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets	62,841,677	59,741,085
Restricted for Post Closure Care	-	3,742,561
Restricted for Capital Construction	5,146,179	-
Unrestricted	10,382,753	8,046,098
Total Net Position	<u>78,370,609</u>	<u>71,529,744</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>	<u>\$ 183,181,397</u>	<u>\$ 147,109,450</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Solid Waste Fund  
Comparative Statements of Revenues, Expenses, and Changes in Net Position  
For the Years Ended December 31, 2021 and 2020

	2021	2020
<b>OPERATING REVENUES</b>		
Charges for Sales and Services:		
Landfill Fees	\$ 21,340,185	\$ 20,173,044
Hazardous Waste Fees	854,108	810,461
Community Recycling Surcharge	924,386	704,514
Landfill Gas Sales	2,587,675	2,614,604
Total Charges for Sales and Services	25,706,354	24,302,623
Other Revenue	148,428	185,843
Total Operating Revenues	25,854,782	24,488,466
<b>OPERATING EXPENSES</b>		
Personnel Services	8,565,839	9,727,457
Pension and OPEB On-behalf and Pension and OPEB Expenses	(477,507)	(347,751)
Supplies	1,310,399	987,033
Other Services and Charges	5,635,465	5,708,086
Amortization of Landfill Closure Costs	1,532,265	4,140,988
Charges from Other Departments	1,408,611	334,141
Depreciation	4,566,586	4,440,123
Total Operating Expenses	22,541,658	24,990,077
 Operating Income (Loss)	 3,313,124	 (501,611)
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment Income- Short-term Investments	244,471	455,749
Investment Gain on Landfill Post Closure Cash Reserve	2,480,672	4,670,515
Gain on Disposal of Capital Assets	324,361	34,144
Intergovernmental Revenue- Pension and OPEB On-behalf	(19,048)	40,610
Interest Expense and Other Charges	(512,671)	(365,998)
Total Non-Operating Revenues (Expenses)	2,517,785	4,835,020
<b>CAPITAL CONTRIBUTIONS AND TRANSFERS</b>		
Capital Contributions- Intergovernmental	5,146,179	54,179
Transfers:		
Municipal Service Assessment	(1,210,529)	(1,036,681)
Dividend	(750,000)	(750,000)
Transfers from Other Funds	2,932,571	1,617,536
Transfers to Other Funds	(5,108,265)	-
Total Capital Contributions and Transfers	1,009,956	(114,966)
 Change in Net Position	 6,840,865	 4,218,443
Net Position, January 1	71,529,744	67,311,301
Net Position, December 31	\$ 78,370,609	\$ 71,529,744



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MUNICIPALITY OF ANCHORAGE, ALASKA  
Solid Waste Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2021 and 2020

	2021	2020
<b>CASH FLOWS FROM (FOR) OPERATING ACTIVITIES</b>		
Receipts from Customers	\$ 26,265,323	\$ 24,799,538
Payments to Employees	(8,658,579)	(9,357,980)
Payments to Vendors	(4,926,853)	(6,507,386)
Payments for Interfund Services Used	(1,408,611)	(334,141)
Net Cash from Operating Activities	11,271,280	8,600,031
<b>CASH FLOWS FOR NON-CAPITAL FINANCING ACTIVITIES</b>		
Transfers to Other Funds	(7,068,794)	(1,786,681)
Due to Other Funds	5,108,069	-
Net Cash for Non-Capital Financing Activities	(1,960,725)	(1,786,681)
<b>CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Principal Payments on Long-Term Obligations	(1,038,589)	(1,486,618)
Receipts from Issuance of Notes Payable	21,756,077	12,283,796
Interest Payments on Long-Term Obligations	(499,249)	(381,107)
Acquisition and Construction of Capital Assets	(30,815,551)	(20,397,750)
Transfers from Other Funds	2,932,571	1,617,536
Capital Contributions	-	54,179
Proceeds from Disposition of Capital Assets	337,100	239,165
Net Cash from (for) Capital and Related Financing Activities	(7,327,641)	(8,070,799)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Income Received	2,725,143	5,126,264
Net Cash from Investing Activities	2,725,143	5,126,264
Net Increase (Decrease) in Cash	4,708,057	3,868,815
Cash, January 1	52,713,206	48,844,391
Cash, December 31	\$ 57,421,263	\$ 52,713,206
<b>COMPONENTS OF CASH</b>		
Cash	\$ 2,424	\$ 2,475
Cash and Investment in Central Treasury	31,133,451	266,901
Equity in Bond and Grant Capital Acquisition and Construction Pool	6,934,021	10,968,042
Restricted for Landfill Post Closure Cash Reserve	19,351,367	41,475,788
Cash and Cash Equivalents, December 31	\$ 57,421,263	\$ 52,713,206



MUNICIPALITY OF ANCHORAGE, ALASKA  
Solid Waste Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2021 and 2020

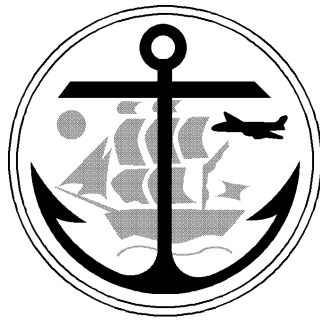
	2021	2020
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES:		
Operating Income (Loss)	\$ 3,313,124	\$ (501,611)
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation	4,566,586	4,440,123
Amortization of Landfill Closure Costs	1,532,265	4,140,988
Pension and OPEB Relief- Noncash Expenses	(19,048)	40,610
Adjustment for Administration Costs Splits	-	357,997
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities		
Which Increase (Decrease) Cash:		
Accounts Receivable, Net	418,306	314,261
Prepaid Items and Deposits	2,736	51,814
Net OPEB Asset	(331,784)	(90,867)
Deferred Outflows of Resources Related to Pension	66,439	20,082
Deferred Outflows of Resources Related to OPEB	51,520	42,555
Accounts Payable	2,016,275	135,919
Compensated Absences	(71,105)	58,907
Accrued Payroll Liabilities	(21,635)	106,896
Unearned Revenue and Deposits	(7,765)	(3,189)
Net Pension Liability	(630,210)	(395,238)
Net OPEB Liability	(1,798)	(51,629)
Deferred Inflows of Resources Related to Pension	147,871	(66,776)
Deferred Inflows of Resources Related to OPEB	239,503	(811)
Net Cash from Operating Activities	\$ 11,271,280	\$ 8,600,031
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	\$ 2,606,848	\$ 2,418,146
Contributed Capital and Equipment	5,146,179	54,179
Total Noncash Investing, Capital, and Financing Activities	\$ 7,753,027	\$ 2,472,325

MUNICIPALITY OF ANCHORAGE, ALASKA  
Solid Waste Fund  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2021

REVENUES:	Estimated	Actual	Variance With Final Budget
Landfill Fees	\$ 23,048,162	\$ 21,340,185	\$ (1,707,977)
Hazardous Waste Fees	565,268	854,108	288,840
Community Recycle Surcharge	678,692	924,386	245,694
Landfill Gas Sales	2,500,000	2,587,675	87,675
Other Operating Revenue	113,734	148,428	34,694
Investment Income (Loss)	(485,975)	244,471	730,446
Investment Gain on Landfill Post Closure Cash Reserve	530,000	2,480,672	1,950,672
Intergovernmental Revenues- Pension and OPEB On-behalf	-	(19,048)	(19,048)
Gain on Disposition of Capital Assets	50,000	324,361	274,361
Capital Contributions	-	5,146,179	5,146,179
Transfers from Other Funds	-	2,932,571	2,932,571
<b>TOTAL</b>	<b>\$ 26,999,881</b>	<b>\$ 36,963,988</b>	<b>\$ 9,964,107</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Solid Waste Fund  
Detail Schedule of Authorized and Actual Expenses  
For the Year Ended December 31, 2021

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 6,832,583	\$ 8,565,839	\$ (1,733,256)
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	(477,507)	477,507
Supplies	1,144,700	1,310,399	(165,699)
Municipal Service Assessment	1,210,529	1,210,529	-
Dividend	750,000	750,000	-
Other Services and Charges	5,636,760	5,635,465	1,295
Charges to Other Departments	3,808,824	1,408,611	2,400,213
Depreciation	5,050,000	4,566,586	483,414
Interest on Long-Term Obligations	1,367,801	512,671	855,130
Amortization of Landfill Closure Costs	1,000,000	1,532,265	(532,265)
Transfers to Other Funds	-	5,108,265	(5,108,265)
<b>TOTAL</b>	<b>\$ 26,801,197</b>	<b>\$ 30,123,123</b>	<b>\$ (3,321,926)</b>



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MUNICIPALITY OF ANCHORAGE, ALASKA  
Solid Waste Fund  
Detail Schedule of Solid Waste Plant and Depreciation  
December 31, 2021

	Plant			Balance 12/31/21
	Balance 1/1/21	Additions	Retirements	
<b>CAPITAL ASSETS</b>				
Land	\$ 13,905,508	\$ -	\$ -	\$ 13,905,508
Land Improvements	85,563,722	134,759	-	85,698,481
Buildings	11,857,872	-	-	11,857,872
Building Improvements	1,749,777	384,578	-	2,134,355
Vehicles	10,081,844	627,458	825,981	9,883,321
Machinery and Equipment	19,264,785	39,978	938,663	18,366,100
Computer Hardware	361,538	21,454	-	382,992
Computer Software	84,042	-	-	84,042
Office Equipment	13,129	-	-	13,129
Total Capital Assets	142,882,217	1,208,227	1,764,644	142,325,800
Construction Work in Progress	12,913,670	31,004,253	1,208,228	42,709,695
<b>TOTAL</b>	<b>\$ 155,795,887</b>	<b>\$ 32,212,480</b>	<b>\$ 2,972,872</b>	<b>\$ 185,035,495</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Solid Waste Fund  
Detail Schedule of Solid Waste Plant and Depreciation  
December 31, 2021

	Accumulated Depreciation			Balance 12/31/21	Net Book Value of Plant
	Balance 1/1/21	Additions	Retirements		
CAPITAL ASSETS					
Land	\$ -	\$ -		\$ -	\$ 13,905,508
Land Improvements	34,231,427	1,868,900	-	36,100,327	49,598,154
Buildings	9,633,063	120,340	-	9,753,403	2,104,469
Building Improvements	664,304	69,766	-	734,070	1,400,285
Vehicles	6,205,081	973,583	813,242	6,365,422	3,517,899
Machinery and Equipment	13,032,443	1,462,756	938,663	13,556,536	4,809,564
Computer Hardware	118,923	59,723	-	178,646	204,346
Computer Software	35,499	11,517	-	47,016	37,026
Office Equipment	13,129	-	-	13,129	-
Total Capital Assets	63,933,869	4,566,585	1,751,905	66,748,549	75,577,251
Construction Work in Progress	-	-	-	-	42,709,695
TOTAL	\$ 63,933,869	\$ 4,566,585	\$ 1,751,905	\$ 66,748,549	\$ 118,286,946

MUNICIPALITY OF ANCHORAGE, ALASKA  
Port Fund  
Comparative Statements of Net Position  
December 31, 2021 and 2020

	2021	2020
<b>CURRENT ASSETS</b>		
Cash	\$ 650	\$ 650
Cash and Investments in Central Treasury	12,066,195	11,695,973
Equity in Bond and Grant Capital Acquisition and Construction Pool	3,323,241	-
Accrued Interest on Investments	55,196	57,237
Accounts Receivable, Net	923,910	1,096,459
Prepaid Items and Deposits	139,973	181,238
Parts Inventory	329,025	329,025
Total Unrestricted Current Assets	16,838,190	13,360,582
Restricted Assets:		
Investments Held for Debt Service	671,299	2,945,582
Total Restricted Current Assets	671,299	2,945,582
Total Current Assets	17,509,489	16,306,164
<b>NONCURRENT ASSETS</b>		
Assets Held for Resale	242,093	242,093
Net OPEB Asset	1,064,242	169,934
Capital Assets:		
Capital Assets, at Cost	327,443,928	325,879,588
Less: Accumulated Depreciation	(152,917,587)	(145,686,194)
Net Capital Assets	174,526,341	180,193,394
Construction Work in Progress	172,710,184	101,668,454
Total Capital Assets, Net	347,236,525	281,861,848
Total Unrestricted Noncurrent Assets	348,542,860	282,273,875
Restricted Assets:		
Cash Legal Settlement Set Aside	1,950,000	1,950,000
Investments Held for Debt Service	5,021,836	5,021,836
Investments Held for Capital Project	-	19,993,096
Intergovernmental Receivables	22,544,779	15,734,197
Total Restricted Noncurrent Assets	29,516,615	45,644,711
Total Noncurrent Assets	378,059,475	327,918,586
Total Assets	395,568,964	341,279,168
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Related to Pension	135,667	200,034
Related to OPEB	23,758	100,458
Total Deferred Outflows of Resources	159,425	300,492
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	\$ 395,728,389	\$ 341,579,660

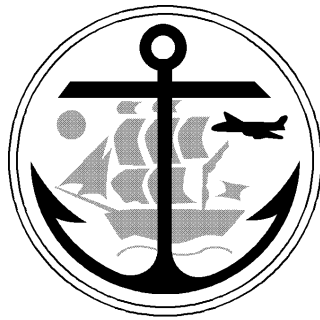
MUNICIPALITY OF ANCHORAGE, ALASKA  
Port Fund  
Comparative Statements of Net Position  
December 31, 2021 and 2020

	2021	2020
<b>CURRENT LIABILITIES</b>		
Accounts Payable and Retainages	\$ 387,521	\$ 843,844
Capital Acquisition and Construction Accounts and Retainages Payable	1,792,357	5,936,045
Compensated Absences	167,472	160,155
Accrued Payroll Liabilities	122,914	122,197
Accrued Interest Payable	190,051	187,939
Unearned Revenues and Deposits	37,500	-
Total Current Liabilities	2,697,815	7,250,180
<b>NONCURRENT LIABILITIES</b>		
Other Noncurrent Liabilities	1,747,630	1,761,154
Compensated Absences	122,294	145,855
Revenue Bonds Payable (net of Unamortized Premiums)	69,045,251	69,191,345
Net Pension Liability	1,468,098	2,019,032
Net OPEB Liability	-	2,948
Notes Payable	40,000,000	-
Total Noncurrent Liabilities	112,383,273	73,120,334
Total Liabilities	115,081,088	80,370,514
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Related to Pension	585,445	-
Related to OPEB	563,322	135,468
Total Deferred Inflows of Resources	1,148,767	135,468
<b>NET POSITION</b>		
Net Investment in Capital Assets	260,135,560	232,663,599
Restricted for Acquisition and Construction	758,136	11,748,152
Restricted for Debt Service	5,693,135	7,967,418
Unrestricted	12,911,703	8,694,509
Total Net Position	279,498,534	261,073,678
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	\$ 395,728,389	\$ 341,579,660

MUNICIPALITY OF ANCHORAGE, ALASKA  
Port Fund  
Comparative Statements of Revenues, Expenses and Changes in Net Position  
For The Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>OPERATING REVENUES</b>		
Charges for Sales and Services:		
Dockage	\$ 1,273,487	\$ 1,270,139
Wharfage, Dry Bulk	225,369	210,837
Wharfage, Liquid Bulk	3,956,808	2,961,881
Wharfage, General Cargo	3,703,672	3,932,954
Storage Revenue	259,675	272,130
Office Rental	51,307	104,886
Utilities	21,247	27,705
Miscellaneous	181,297	118,894
Total Charges for Sales and Services	<u>9,672,862</u>	<u>8,899,426</u>
Other:		
Crane Rentals	141,913	124,502
Industrial Park Lease Rentals	4,509,536	4,442,927
POL Value Yard Fees	403,063	328,210
Total Other	<u>5,054,512</u>	<u>4,895,639</u>
Total Operating Revenues	<u>14,727,374</u>	<u>13,795,065</u>
<b>OPERATING EXPENSES</b>		
Operations:		
Personnel Services	2,774,789	2,673,287
Pension and OPEB On-behalf and Pension and OPEB Expenses	(340,386)	(241,788)
Supplies	152,501	133,150
Other Services and Charges	6,507,748	5,098,797
Charges from Other Departments	1,198,886	1,113,852
Total Operations	<u>10,293,538</u>	<u>8,777,298</u>
Depreciation	7,231,394	7,445,147
Total Operating Expenses	<u>17,524,932</u>	<u>16,222,445</u>
Operating Loss	(2,797,558)	(2,427,380)
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Intergovernmental Revenue- Pension and OPEB On-behalf	(46,562)	66,618
Investment Income- Short Term Investments	7,652	458,510
Security Fees	1,502,007	1,494,782
Right of Way Fees	208,749	186,668
Interest on Long-term Obligations	(2,123,958)	(791,410)
Long-term Debt Issuance Expense	(209,333)	(1,248,466)
Security Contract	(1,686,747)	(1,773,674)
Gain on Sale of Capital Assets	-	5,775
Total Nonoperating Revenues (Expenses)	<u>(2,348,192)</u>	<u>(1,601,197)</u>
Loss before Contributions and Transfers	(5,145,750)	(4,028,577)
<b>CONTRIBUTIONS AND TRANSFERS</b>		
Capital Contributions	25,616,270	48,889,068
Transfers to Other Funds:		
Municipal Service Assessment	(1,355,911)	(1,281,973)
Dividend	(689,753)	(635,799)
Total Contributions and Transfers	<u>23,570,606</u>	<u>46,971,296</u>
Change in Net Position	18,424,856	42,942,719
Net Position, January 1	261,073,678	218,130,959
Net Position, December 31	<u>\$ 279,498,534</u>	<u>\$ 261,073,678</u>





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MUNICIPALITY OF ANCHORAGE, ALASKA  
Port Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2021 and 2020

	2021	2020
<b>CASH FLOWS FROM (FOR) OPERATING ACTIVITIES</b>		
Receipts from Customers	\$ 14,937,423	\$ 13,883,300
Payments to Employees	(2,790,316)	(2,626,948)
Payments to Vendors	(7,088,831)	(5,189,579)
Payments for Interfund Services Used	(1,198,886)	(1,113,852)
Net Cash from Operating Activities	3,859,390	4,952,921
<b>CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES</b>		
Transfer to Other Funds	(2,045,664)	(1,917,772)
Security Contract	(1,686,747)	(1,773,674)
Right of Way and Security Fees	1,710,756	1,681,450
Net Cash for Non-Capital Financing Activities	(2,021,655)	(2,009,996)
<b>CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Interest Payments on Long-term Obligations	(2,267,940)	(689,134)
Acquisition and Construction of Capital Assets	(76,749,759)	(54,514,575)
Proceeds from Sale or Disposition of Capital Assets	-	5,775
Proceeds from Issuance of Debt	40,000,000	69,191,344
Principal Payments on Long-term Obligations	-	(40,000,000)
Financing Costs on Long-term Obligations	(209,333)	(1,248,466)
Capital Contributions- Intergovernmental	18,805,688	57,983,601
Net Cash from (for) Capital and Related Financing Activities	(20,421,344)	30,728,545
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Income	9,693	428,249
Net Cash from Investing Activities	9,693	428,249
Net Increase (Decrease) in Cash	(18,573,916)	34,099,719
Cash, January 1	41,607,137	7,507,418
Cash, December 31	\$ 23,033,221	\$ 41,607,137
<b>COMPONENTS OF CASH</b>		
Cash	\$ 650	\$ 650
Cash and Investments in Central Treasury	12,066,195	11,695,973
Cash Legal Settlement Set Aside	1,950,000	1,950,000
Debt Service Investments	5,693,135	7,967,418
Equity in Bond and Grant Capital Acquisition and Construction Pool	3,323,241	19,993,096
Cash, December 31	\$ 23,033,221	\$ 41,607,137

MUNICIPALITY OF ANCHORAGE, ALASKA  
Port Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2021 and 2020

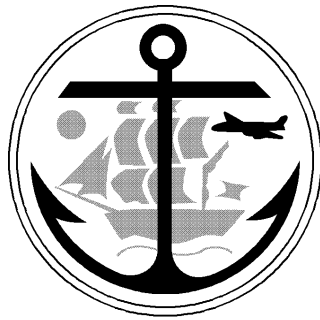
	2021	2020
RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating Loss	\$ (2,797,558)	\$ (2,427,380)
Adjustments to Reconcile Operating Loss to Net Cash Flows from Operating Activities:		
Depreciation	7,231,394	7,445,147
Pension and OPEB Relief- Noncash Expenses	(46,562)	66,618
Changes in Assets, Deferred Outflows of Resources, Deferred Inflows of Resources and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable, Net	172,549	88,235
Prepaid Items and Deposits	41,265	(126,121)
Net OPEB Asset	(894,308)	(153,773)
Deferred Outflows of Resources Related to Pensions	64,367	(19,654)
Deferred Outflows of Resources Related to OPEB	76,700	31,370
Unearned Revenues and Deposits	37,500	-
Accounts Payable and Retainage	(456,323)	182,013
Compensated Absences	(16,244)	8,336
Net Pension Liability	(550,934)	(46,182)
Net OPEB Liability	(2,948)	(64,907)
Other Long-term Obligations	(13,524)	(13,524)
Accrued Payroll Liabilities	717	38,003
Deferred Inflows of Resources Related to Pensions	585,445	(105,916)
Deferred Inflows of Resources Related to OPEB	427,854	50,656
Net Cash Flows from Operating Activities	\$ 3,859,390	\$ 4,952,921
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	\$ 1,792,357	\$ 5,936,045
Capital Contributions	22,544,779	15,734,197
Total Noncash Investing, Capital, and Financing Activities	\$ 24,337,136	\$ 21,912,335

MUNICIPALITY OF ANCHORAGE, ALASKA  
Port Fund  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2021

	Estimated	Actual	Variance With Final Budget
REVENUES:			
Dockage	\$ 1,610,413	\$ 1,273,487	\$ (336,926)
Wharfage, Dry Bulk	172,029	225,369	53,340
Wharfage, Liquid Bulk	2,185,067	3,956,808	1,771,741
Wharfage, General Cargo	3,462,981	3,703,672	240,691
Storage Revenue	229,722	259,675	29,953
Office Rental	40,000	51,307	11,307
Utilities	44,704	21,247	(23,457)
Crane Rentals	56,500	141,913	85,413
Industrial Park Lease Rentals	4,741,194	4,509,536	(231,658)
Cash Pools Short-Term Int	103,791	-	(103,791)
Investment Income- Short-term Investments	100,000	7,652	(92,348)
Right of Way Fees	173,000	208,749	35,749
POL Value Yard Fees	291,696	403,063	111,367
Security Fees	1,477,975	1,502,007	24,032
Intergovernmental Revenues- Pension and OPEB On-behalf	-	(46,562)	(46,562)
Capital Contributions	-	25,616,270	25,616,270
Miscellaneous	253,025	181,297	(71,728)
<b>TOTAL</b>	<b>\$ 14,942,097</b>	<b>\$ 42,015,490</b>	<b>\$ 27,073,393</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Port Fund  
Detail Schedule of Authorized and Actual Expenses  
For the Year Ended December 31, 2021

	Authorizations	Actual	Variance With Final Budget
EXPENSES:			
Personnel Services	\$ 2,785,570	\$ 2,774,789	\$ 10,781
Pension and OPEB on On-behalf and Pension and OPEB Expenses	-	(340,386)	340,386
Supplies	235,300	152,501	82,799
Other Services and Charges	5,820,908	6,507,748	(686,840)
Charges from Other Departments	1,414,288	1,198,886	215,402
Municipal Service Assessment	1,355,911	1,355,911	-
Depreciation	7,937,791	7,231,394	706,397
Interest on Long-term Obligation	2,650,000	2,123,958	526,042
Long-term Debt Issuance Expense	25,000	209,333	(184,333)
Security Contract	1,796,147	1,686,747	109,400
Dividend	688,333	689,753	(1,420)
<b>TOTAL</b>	<b>\$ 24,709,248</b>	<b>\$ 23,590,634</b>	<b>\$ 1,118,614</b>



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MUNICIPALITY OF ANCHORAGE, ALASKA  
Port Fund  
Detail Schedule of Port Plant and Depreciation  
For The Year Ended December 31, 2021

	Plant			
	Balance 1/1/21	Additions	Retirements	Balance 12/31/21
<b>CAPITAL ASSETS</b>				
Land	\$ 38,439,460	\$ -	\$ -	\$ 38,439,460
Infrastructure	130,042,145	-	-	130,042,145
Buildings	7,069,156	-	-	7,069,156
Building Improvements	377,334	425,109	-	802,443
Land Improvements	136,006,033	715,943	-	136,721,976
Vehicles	1,304,469	-	-	1,304,469
Machinery and Equipment	12,156,204	55,295	-	12,211,499
Computer Equipment	182,504	4,655	-	187,159
Computer Software	216,152	363,338	-	579,490
Office Equipment	64,787	-	-	64,787
Art	21,344	-	-	21,344
<b>Total Capital Assets</b>	<b>325,879,588</b>	<b>1,564,340</b>	<b>-</b>	<b>327,443,928</b>
Construction Work in Progress	101,668,454	72,162,233	1,120,503	172,710,184
<b>TOTAL</b>	<b>\$ 427,548,042</b>	<b>\$ 73,726,573</b>	<b>\$ 1,120,503</b>	<b>\$ 500,154,112</b>

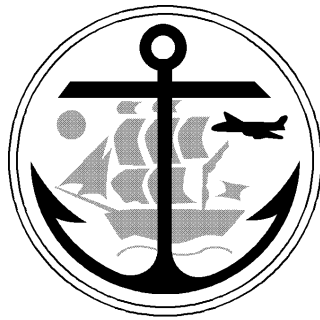
MUNICIPALITY OF ANCHORAGE, ALASKA  
Port Fund  
Detail Schedule of Port Plant and Depreciation  
For The Year Ended December 31, 2021

	Accumulated Depreciation			Balance 12/31/21	Net Book Value of Plant
	Balance 1/1/21	Additions	Retirements		
<b>CAPITAL ASSETS</b>					
Land	\$ -	\$ -	\$ -	\$ -	\$ 38,439,460
Infrastructure	93,694,787	2,007,363	-	95,702,150	34,339,995
Buildings	4,583,385	134,420	-	4,717,805	2,351,351
Building Improvements	361,544	4,271	-	365,815	436,628
Land Improvements	34,745,505	4,542,447	-	39,287,952	97,434,024
Vehicles	920,102	101,247	-	1,021,349	283,120
Machinery and Equipment	11,143,990	369,906	-	11,513,896	697,603
Computer Equipment	137,464	13,941	-	151,405	35,754
Computer Software	34,630	57,798	-	92,428	487,062
Office Equipment	64,787	-	-	64,787	-
Art	-	-	-	-	21,344
<b>Total Capital Assets</b>	<b>145,686,194</b>	<b>7,231,393</b>	<b>-</b>	<b>152,917,587</b>	<b>174,526,341</b>
Construction Work in Progress	-	-	-	-	172,710,184
<b>TOTAL</b>	<b>\$ 145,686,194</b>	<b>\$ 7,231,393</b>	<b>\$ -</b>	<b>\$ 152,917,587</b>	<b>\$ 347,236,525</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Port Fund  
Comparative Annual Operating Revenue Relationships  
For the Years Ended December 31, 2021

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2022</u>
Total Tonnage	3,497,845	3,948,665	4,265,763	4,704,101	4,987,806
Operating Revenues	\$ 12,325,712	\$ 12,325,712	\$ 12,715,739	\$ 13,795,065	\$ 14,727,374
Average Revenue Per Ton	\$ 4	\$ 3	\$ 3	\$ 3	\$ 3





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MUNICIPALITY OF ANCHORAGE, ALASKA  
Municipal Airport Fund  
Comparative Statements of Net Position  
December 31, 2021 and 2020

	2021	2020
<b>CURRENT ASSETS</b>		
Cash	\$ 200	\$ 200
Cash and Investments in Central Treasury	1,369,984	1,355,132
Intergovernmental Receivables	1,018,656	134,566
Accounts Receivable, Net	11,347	5,391
Prepaid Items and Deposits	2,261	2,972
Total Current Assets	2,402,448	1,498,261
<b>NONCURRENT ASSETS</b>		
Capital Assets:		
Capital Assets, at Cost	117,182,130	117,093,145
Less: Accumulated Depreciation	(36,674,483)	(33,567,795)
Net Capital Assets	80,507,647	83,525,350
Construction Work in Progress	6,856,922	1,403,103
Net OPEB Asset	298,052	61,453
Restricted Intergovernmental Receivables	1,129,843	1,759,989
Total Noncurrent Assets	88,792,464	86,749,895
Total Assets	91,194,912	88,248,156
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Outflows Related to Pension	37,995	72,338
Deferred Outflows Related to OPEB	6,655	36,329
Total Deferred Outflows of Resources	44,650	108,667
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	91,239,562	88,356,823
<b>CURRENT LIABILITIES</b>		
Accounts Payable and Retainages	219,859	31,994
Accrued Payroll Liabilities	49,734	49,692
Compensated Absences	67,057	77,905
Unearned Revenues and Deposits	81,032	21,907
Capital Acquisition and Construction Accounts and Retainages Payable	28,667	390,879
Total Current Liabilities	446,349	572,377
<b>NONCURRENT LIABILITIES</b>		
Compensated Absences	-	22,370
Net Pension Liability	411,157	730,142
Net OPEB Liability	-	1,066
Total Noncurrent Liabilities	411,157	753,578
Total Liabilities	857,506	1,325,955
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Inflows Related to Pension	163,960	-
Deferred Inflows Related to OPEB	157,764	48,989
Total Deferred Inflows of Resources	321,724	48,989
<b>NET POSITION</b>		
Net Investment in Capital Assets	87,335,902	84,928,453
Restricted for Capital Construction	1,129,843	1,759,989
Unrestricted	1,594,587	293,437
Total Net Position	90,060,332	86,981,879
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION</b>	\$ 91,239,562	\$ 88,356,823

MUNICIPALITY OF ANCHORAGE, ALASKA  
Municipal Airport Fund  
Comparative Statements of Revenues, Expenses and Changes in Net Position  
For the Years Ended December 31, 2021 and 2020

	2021	2020
OPERATING REVENUES		
Charges for Services	\$ 2,073,155	\$ 1,696,885
Total Operating Revenues	2,073,155	1,696,885
OPERATING EXPENSES		
Personnel Services	1,126,682	1,201,249
Pension and OPEB On-behalf and Pension and OPEB Expenses	(232,938)	12,378
Supplies	118,469	121,756
Other Services and Charges	1,213,820	459,422
Charges to Other Departments	584,113	284,763
Depreciation	3,106,688	3,089,601
Total Operating Expenses	5,916,834	5,169,169
Operating Loss	(3,843,679)	(3,472,284)
NONOPERATING REVENUES		
Intergovernmental Revenues- Non-capital	1,246,858	183,355
Intergovernmental Revenue- Pension and OPEB On-behalf	(13,040)	24,091
Investment Income (Loss)	9,966	25,517
Nonoperating Revenues	1,243,784	232,963
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	5,750,052	2,967,099
Municipal Service Assessment	(71,704)	(62,591)
Total Contributions and Transfers	5,678,348	2,904,508
Change in Net Position	3,078,453	(334,813)
Net Position, January 1	86,981,879	87,316,692
Net Position, December 31	\$ 90,060,332	\$ 86,981,879

MUNICIPALITY OF ANCHORAGE, ALASKA  
Municipal Airport Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM (FOR) OPERATING ACTIVITIES</b>		
Receipts from Customers	\$ 2,126,324	\$ 1,683,169
Payments to Employees	(1,159,858)	(1,161,566)
Payments to Vendors	(1,143,713)	(574,789)
Payments for Interfund Services Used	(584,113)	(284,763)
Net Cash for Operating Activities	<u>(761,360)</u>	<u>(337,949)</u>
<b>CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES</b>		
Intergovernmental Revenues	362,768	88,131
Transfers to Other Funds	(71,704)	(62,591)
Net Cash from Non-Capital Financing Activities	<u>291,064</u>	<u>25,540</u>
<b>CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition and Construction of Capital Assets	(5,905,016)	(2,651,053)
Capital Contributions	6,380,198	2,983,247
Net Cash from Capital and Related Financing Activities	<u>475,182</u>	<u>332,194</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Income Received	9,966	25,517
Net Cash from Investing Activities	<u>9,966</u>	<u>25,517</u>
Net Increase in Cash	14,852	45,302
Cash, January 1	1,355,332	1,310,030
Cash, December 31	<u>\$ 1,370,184</u>	<u>\$ 1,355,332</u>
<b>COMPONENTS OF CASH:</b>		
Cash	\$ 200	\$ 200
Cash and Investments in Central Treasury	1,369,984	1,355,132
Cash and Cash Equivalents, December 31	<u>\$ 1,370,184</u>	<u>\$ 1,355,332</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Municipal Airport Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2021 and 2020

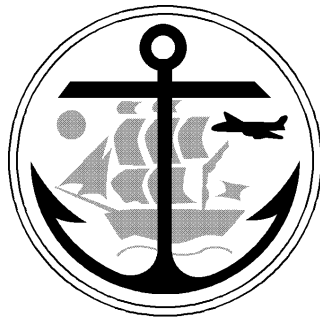
	2021	2020
RECONCILIATION OF OPERATING LOSS TO NET CASH FOR OPERATING ACTIVITIES:		
Operating Loss	\$ (3,843,679)	\$ (3,472,284)
Adjustments to Reconcile Operating Loss to Net Cash for Operating Activities:		
Depreciation Expense	3,106,688	3,089,601
Pension and OPEB Relief- Noncash Expenses	(13,040)	24,091
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which		
Increase (Decrease) Cash:		
Accounts Receivable, Net	(5,956)	(1,098)
Prepaid Items and Deposits	711	10,364
Net OPEB Asset	(236,599)	(56,417)
Deferred Outflows of Resources Related to Pensions	34,343	(16,130)
Deferred Outflows of Resources Related to OPEB	29,674	4,750
Accounts Payable and Retainages	187,865	(3,975)
Accrued Payroll Liabilities	42	11,005
Compensated Absences	(33,218)	28,678
Net Pension Liability	(318,985)	86,606
Net OPEB Liability	(1,066)	(20,078)
Unearned Revenue	59,125	(12,618)
Deferred Inflows of Resources Related to Pensions	163,960	(33,005)
Deferred Inflows of Resources Related to OPEB	108,775	22,561
Net Cash for Operating Activities	\$ (761,360)	\$ (337,949)
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	\$ 28,667	\$ 390,879
Contributed Capital and Equipment	5,750,052	2,967,099
Total Noncash Investing, Capital, and Financing Activities	\$ 5,778,719	\$ 4,506,528

MUNICIPALITY OF ANCHORAGE, ALASKA  
Municipal Airport Fund  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2021

REVENUES	Estimated	Actual	Variance With Final Budget
Airport Lease Fees	\$ 1,039,960	\$ 1,021,270	\$ (18,690)
Leases and Rentals	359,000	356,761	(2,239)
Permanent Parking Fees	248,000	349,952	101,952
Merrill Field Fuel Fees	101,000	140,856	39,856
Medivac Taxiway Use Fees	58,000	57,948	(52)
Vehicle Parking	76,000	68,597	(7,403)
Investment Income	(2,043)	9,966	12,009
State Aviation Fuel Fees	24,000	27,827	3,827
Transient Parking Fees	14,500	15,732	1,232
Simulator Rentals	-	7,245	7,245
Other	-	10,587	10,587
Capital Contributions	-	5,750,052	5,750,052
Intergovernmental Revenue- Non-capital	548,942	1,219,031	670,089
Intergovernmental Revenues- Pension and OPEB On-behalf	-	(13,040)	(13,040)
Airport Damage Recovery	-	43,293	43,293
Reimbursed Costs	-	914	914
<b>TOTAL</b>	<b>\$ 2,467,359</b>	<b>\$ 9,066,991</b>	<b>\$ 6,599,632</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Municipal Airport Fund  
Detail Schedule of Authorized and Actual Expenses  
For the Year Ended December 31, 2021

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 1,207,844	\$ 1,126,682	\$ 81,162
Pension and OPEB On-behalf and Pension and OPEB Expense	-	(232,938)	232,938
Supplies	116,000	118,469	(2,469)
Municipal Service Assessment	71,704	71,704	-
Other Services and Charges	602,000	1,213,820	(611,820)
Charges from Other Departments	527,572	584,113	(56,541)
Depreciation	3,040,323	3,106,688	(66,365)
<b>TOTAL</b>	<b>\$ 5,565,443</b>	<b>\$ 5,988,538</b>	<b>\$ (423,095)</b>



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MUNICIPALITY OF ANCHORAGE, ALASKA  
Municipal Airport Fund  
Detail Schedule of Airport Plant and Depreciation  
December 31, 2021

	Municipal Airport Plant			
	Balance 1/1/21	Additions	Retirements	Balance 12/31/21
<b>CAPITAL ASSETS</b>				
Land	\$ 19,080,355	\$ -	\$ -	\$ 19,080,355
Land Improvements	23,493,225	-	-	23,493,225
Infrastructure	60,275,420	50,000	-	60,325,420
Buildings	7,018,023	-	-	7,018,023
Building Improvements	2,179,443	-	-	2,179,443
Vehicles	712,986	-	-	712,986
Machinery and Equipment	4,138,831	38,985	-	4,177,816
Computer Software	65,436	-	-	65,436
Computer Equipment	102,038	-	-	102,038
Office Furniture and Fixtures	27,388	-	-	27,388
Total Capital Assets	117,093,145	88,985	-	117,182,130
Construction Work in Progress	1,403,103	5,527,504	73,685	6,856,922
<b>TOTAL</b>	<b>\$ 118,496,248</b>	<b>\$ 5,616,489</b>	<b>\$ 73,685</b>	<b>\$ 124,039,052</b>



MUNICIPALITY OF ANCHORAGE, ALASKA  
Municipal Airport Fund  
Detail Schedule of Airport Plant and Depreciation  
December 31, 2021

	Accumulated Depreciation			Balance 12/31/21	Net Book Value of Plant
	Balance 1/1/21	Additions	Retirements		
<b>CAPITAL ASSETS</b>					
Land	\$ -	\$ -	\$ -	\$ -	\$ 19,080,355
Land Improvements	7,113,544	783,471	-	7,897,015	15,596,210
Infrastructure	15,716,899	2,001,495	-	17,718,394	42,607,026
Buildings	5,289,945	86,901	-	5,376,846	1,641,177
Building Improvements	736,786	72,650	-	809,436	1,370,007
Vehicles	712,986	-	-	712,986	-
Machinery and Equipment	3,876,446	145,337	-	4,021,783	156,033
Computer Software	65,436	-	-	65,436	-
Computer Equipment	28,366	16,833	-	45,199	56,839
Office Furniture and Fixtures	27,388	-	-	27,388	-
<b>Total Capital Assets</b>	<b>33,567,796</b>	<b>3,106,687</b>	<b>-</b>	<b>36,674,483</b>	<b>80,507,647</b>
Construction Work in Progress	-	-	-	-	6,856,922
<b>TOTAL</b>	<b>\$ 33,567,796</b>	<b>\$ 3,106,687</b>	<b>\$ -</b>	<b>\$ 36,674,483</b>	<b>\$ 87,364,569</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Anchorage Hydropower Fund  
Comparative Statements of Net Position  
For the Years Ended December 31, 2021 and 2020

	2021	2020
<b>CURRENT ASSETS</b>		
Cash and Investments in Central Treasury	\$ 1,826,512	\$ 804,353
Equity in Capital Acquisition and Construction Accounts	219,725	-
Accounts Receivable, net	240,231	490,990
Total Current Assets	2,286,468	1,295,343
<b>NONCURRENT ASSETS</b>		
Accounts Receivable, net	101,946,124	104,460,685
Regulatory Debits	770,001	-
Restricted Assets:		
Investments for Operations	3,000,000	3,000,000
Total Noncurrent Asset	105,716,125	107,460,685
<b>PLANT</b>		
Plant in Service, at Cost	10,958,161	8,443,889
Less: Accumulated Depreciation	(3,650,142)	(3,412,398)
Net Plant in Service	7,308,019	5,031,491
Construction Work in Progress	343,984	3,143,418
Total Plant in Service	7,652,003	8,174,909
<b>TOTAL ASSETS</b>	\$ 115,654,596	\$ 116,930,937
<b>LIABILITIES</b>		
Accounts Payable and Retainages	\$ 9,082	\$ 25,072
Capital Acquisition and Construction Accounts and Retainage Payable	258,113	260,527
Total Liabilities	267,195	285,599
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Related to Installment Sale of Electric Utility	101,946,124	104,460,685
Total Deferred Inflows of Resources	101,946,124	104,460,685
<b>NET POSITION</b>		
Net Investment in Capital Assets	7,393,890	8,174,909
Restricted for Operations	3,000,000	3,000,000
Unrestricted	3,047,387	1,009,744
Total Net Position	13,441,277	12,184,653
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	\$ 115,654,596	\$ 116,930,937

MUNICIPALITY OF ANCHORAGE, ALASKA  
Anchorage Hydropower Fund  
Comparative Statements of Revenues, Expenses, and Changes in Net Position  
For the Years Ended December 31, 2021 and 2020

	2021	2020
OPERATING REVENUES:		
Wholesale Power Sales	\$ 1,764,371	\$ 680,761
Other Operating Income	322,118	-
Total Operating Revenues	2,086,489	680,761
OPERATING EXPENSES:		
Operations:		
Production	139,310	6,970
Administrative and General	70,119	18,102
Total Operations	209,429	25,072
Depreciation	237,744	38,655
Total Operating Expenses	447,173	63,727
Operating Income	1,639,316	617,034
NONOPERATING REVENUES:		
Investment Income	24,828	23,962
Installment Sale	2,514,561	290,620
Other	183,099	-
Total Nonoperating Revenues	2,722,488	314,582
TRANSFERS		
Transfer to Other Funds:		
Municipal Utility Revenue Distribution	(300,000)	-
Contribution to MOA Trust Fund	(2,805,180)	-
Transfers from Other Funds	-	11,253,037
Total Transfers	(3,105,180)	11,253,037
Change in Net Position	1,256,624	12,184,653
Net Position, January 1	12,184,653	-
Net Position, December 31	\$ 13,441,277	\$ 12,184,653

MUNICIPALITY OF ANCHORAGE, ALASKA  
Anchorage Hydropower Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2021 and 2020

	2021	2020
<b>CASH FLOWS FROM (FOR) OPERATING ACTIVITIES</b>		
Receipts from CEA and MEA	\$ 2,015,130	\$ 189,771
Payments to Vendors	(225,419)	-
Other Operating Revenue	505,217	-
Net Cash from Operating Activities	2,294,928	189,771
<b>CASH FLOWS FROM (FOR) NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Transfers from Other Funds	-	3,300,000
Transfers to Other Funds	(3,105,180)	-
Other Non-operating Revenue	2,514,561	290,620
Net Cash from (for) Non-Capital and Related Financing Activities	(590,619)	3,590,620
<b>CASH FLOWS FOR CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition and Construction of Capital Assets	(487,253)	-
Net Cash for Capital and Related Financing Activities	(487,253)	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Income Received	24,828	23,962
Net Cash from Investing Activities	24,828	23,962
Net Increase in Cash	1,241,884	3,804,353
Cash, January 1	3,804,353	-
Cash, December 31	\$ 5,046,237	\$ 3,804,353
<b>CASH AND CASH EQUIVALENTS</b>		
Cash and Investments in Central Treasury	1,826,512	804,353
Equity in Capital Acquisition and Construction Accounts	219,725	-
Restricted Investments for Operations	3,000,000	3,000,000
Cash and Cash Equivalents, December 31	\$ 5,046,237	\$ 3,804,353
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES</b>		
Operating Income	\$ 1,639,316	\$ 617,034
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation	237,744	38,655
Other Revenues	183,099	-
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable, Net	250,759	(490,990)
Accounts Payable and Retainages	(15,990)	25,072
Net Cash from Operating Activities	2,294,928	189,771
<b>Non-Cash Investing, Capital and Financing Activities</b>		
Transfers of Capital Assets	-	7,953,037
Capital Purchases on Account	258,113	260,527
Total Noncash Investing, Capital and Financial Activities	\$ 258,113	\$ 8,213,564

MUNICIPALITY OF ANCHORAGE, ALASKA  
Anchorage Hydropower Fund  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2021

	<u>Estimated</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
REVENUES:			
Wholesale Power Sales	\$ 2,082,089	\$ 1,764,371	\$ (317,718)
Installment Sales	2,514,561	2,514,561	-
Investment Income	98,000	24,828	(73,172)
Other Operating Income	150,000	322,118	172,118
Other Non-operating Revenue	-	183,099	183,099
TOTAL	<u>\$ 4,844,650</u>	<u>\$ 4,808,977</u>	<u>\$ (35,673)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Anchorage Hydropower Fund  
Detail Schedule of Authorized and Actual Expenses  
For the Year Ended December 31, 2021

	<u>Authorizations</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
EXPENSES:			
Production	\$ 202,538	\$ 139,310	\$ 63,228
Administrative and General Expense	59,954	70,119	(10,165)
Depreciation	232,612	237,744	(5,132)
Transfer to Other Funds	3,223,783	3,105,180	118,603
TOTAL	<u>\$ 3,718,887</u>	<u>\$ 3,552,353</u>	<u>\$ 166,534</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Anchorage Hydropower Fund  
Detail Schedule of Plant, Depreciation, Depletion and Amortization  
For the Year Ended December 31, 2021

	Plant			Balance 12/31/21
	Balance 1/1/21	Additions	Deletions	
HYDROELECTRIC PLANT IN SERVICE				
Reservoirs, Dams, & Waterways	\$ -	\$ 146,818	\$ -	\$ 146,818
Structures and Improvements	7,763,469	-	-	7,763,469
Accessory Equipment	280,401	2,367,454	-	2,647,855
Miscellaneous Power Plant Equipment	292,307	-	-	292,307
Roads, Railroads, and Bridges	107,712	-	-	107,712
Total Hydroelectric Plant in Service	8,443,889	2,514,272	-	10,958,161
Construction Work in Progress	3,143,418	66,758	2,866,192	343,984
TOTAL PLANT	\$ 11,587,307	\$ 2,581,030	\$ 2,866,192	\$ 11,302,145

MUNICIPALITY OF ANCHORAGE, ALASKA  
Anchorage Hydropower Fund  
Detail Schedule of Plant, Depreciation, Depletion and Amortization  
For the Year Ended December 31, 2021

	Accumulated Depreciation			Balance 12/31/21	Net Book Value Plant
	Balance 1/1/21	Additions	Deletions		
HYDROELECTRIC PLANT IN SERVICE					
Reservoirs, Dams, & Waterways	\$ -	\$ 306	\$ -	\$ 306	\$ 146,512
Structures and Improvements	3,237,947	215,048	-	3,452,995	4,310,474
Accessory Equipment	56,377	13,327	-	69,704	2,578,151
Miscellaneous Power Plant Equipment	106,631	6,811	-	113,442	178,865
Roads, Railroads, and Bridges	11,444	2,251	-	13,695	94,017
Total Hydroelectric Plant in Service	3,412,399	237,743	-	3,650,142	7,308,019
Construction Work in Progress	-	-	-	-	343,984
TOTAL PLANT	\$ 3,412,399	\$ 237,743	\$ -	\$ 3,650,142	\$ 7,652,003

MUNICIPALITY OF ANCHORAGE, ALASKA  
Equipment Maintenance Fund  
Comparative Statements of Net Position  
December 31, 2021 and 2020

	2021	2020
<b>CURRENT ASSETS</b>		
Cash and Investments in Central Treasury	\$ 1,156,514	\$ 1,603,563
Equity in Bond and Capital Acquisition and Construction Pool	7,985,123	5,992,018
Accounts Receivable, Net	21,932	-
Inventories	455,221	431,825
<b>Total Current Assets</b>	<b>9,618,790</b>	<b>8,027,406</b>
<b>NONCURRENT ASSETS</b>		
Net OPEB Asset	2,049,617	297,948
Capital Assets, at Cost	70,714,237	67,847,748
Less: Accumulated Depreciation	(54,610,144)	(52,062,258)
<b>Net Capital Assets</b>	<b>16,104,093</b>	<b>15,785,490</b>
Construction Work in Progress	518,020	1,481,272
<b>Total Noncurrent Assets</b>	<b>18,671,730</b>	<b>17,564,710</b>
<b>Total Assets</b>	<b>28,290,520</b>	<b>25,592,116</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Outflows Related to Pension	261,280	350,721
Deferred Outflows Related to OPEB	45,756	176,134
<b>Total Deferred Outflows of Resources</b>	<b>307,036</b>	<b>526,855</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>28,597,556</b>	<b>26,118,971</b>
<b>CURRENT LIABILITIES</b>		
Accounts Payable and Retainages	251,954	323,996
Accrued Payroll Liabilities	165,809	164,412
Capital Acquisition and Construction Accounts and Retainage Payable	31,119	86,236
Due to Other Funds	85,000	85,000
Compensated Absences	219,309	211,148
Unearned Revenue and Deposits	-	51,625
<b>Total Current Liabilities</b>	<b>753,191</b>	<b>922,417</b>
<b>NONCURRENT LIABILITIES</b>		
Advance from Other Funds	935,000	1,020,000
Compensated Absences	-	65,788
Net Pension Liability	2,827,401	3,539,988
Net OPEB Liability	-	5,170
<b>Total Noncurrent Liabilities</b>	<b>3,762,401</b>	<b>4,630,946</b>
<b>Total Liabilities</b>	<b>4,515,592</b>	<b>5,553,363</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Inflows Related to Pension	1,127,504	-
Deferred Inflows Related to OPEB	1,084,897	237,517
<b>Total Deferred Inflows of Resources</b>	<b>2,212,401</b>	<b>237,517</b>
<b>NET POSITION</b>		
Net Investment in Capital Assets	16,590,994	17,266,762
Unrestricted	5,278,569	3,061,329
<b>Total Net Position</b>	<b>21,869,563</b>	<b>20,328,091</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>\$ 28,597,556</b>	<b>\$ 26,118,971</b>



MUNICIPALITY OF ANCHORAGE, ALASKA  
Equipment Maintenance Fund  
Comparative Statements of Revenues, Expenses, and Changes in Fund Net Position  
For the Years Ended December 31, 2021 and 2020

	2021	2020
OPERATING REVENUES		
Charges for Services - Intragovernmental Billings	\$ 11,148,293	\$ 10,918,245
Total Operating Revenues	11,148,293	10,918,245
OPERATING EXPENSES		
Personnel Services	4,729,672	4,564,985
Pension and OPEB On-behalf and Pension and OPEB Expenses	(364,397)	(191,461)
Supplies	1,858,943	1,951,851
Other Services and Charges	239,165	205,043
Charges from Other Departments	1,847,729	1,780,475
Depreciation	3,313,759	3,304,619
Total Operating Expenses	11,624,871	11,615,512
Operating Loss	(476,578)	(697,267)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- Pension and OPEB On-behalf	(89,674)	116,802
Investment Income- Short-term Investments	39,905	292,068
Interest Expense	(31,872)	(67,233)
Loss on Disposition of Capital Assets	(47,381)	(53,031)
Other Revenue	101,034	33,834
Total Nonoperating Revenues (Expenses)	(27,988)	322,440
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	1,519,838	-
Transfers from Other Funds	526,200	350,000
Total Contributions and Transfers	2,046,038	350,000
Change in Net Position	1,541,472	(24,827)
Net Position, January 1	20,328,091	20,352,918
Net Position, December 31	\$ 21,869,563	\$ 20,328,091

MUNICIPALITY OF ANCHORAGE, ALASKA  
Equipment Maintenance Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2021 and 2020

	2021	2020
<b>CASH FLOWS FROM (FOR) OPERATING ACTIVITIES</b>		
Receipts for Interfund Services Provided	\$ 11,175,770	\$ 10,921,879
Payments to Employees	(4,785,902)	(4,498,045)
Payments to Vendors	(2,193,546)	(2,205,542)
Payments for Interfund Services Used	(1,847,729)	(1,780,475)
Net Cash from Operating Activities	2,348,593	2,437,817
<b>CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition and Construction of Capital Assets	(1,315,423)	(2,725,313)
Interest Payments on Interfund Loan	(31,872)	(67,233)
Principal Payments on Interfund Loan	(85,000)	(85,000)
Capital Contributions	1,519,838	-
Transfers from Other Funds	526,200	350,000
Proceeds from the Sale or Disposition of Capital Assets	(1,456,185)	23,104
Net Cash for Capital and Related Financing Activities	(842,442)	(2,504,442)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Income	39,905	292,068
Net Cash from Investing Activities	39,905	292,068
Net Increase in Cash	1,546,056	225,443
Cash, January 1	7,595,581	7,370,138
Cash, December 31	\$ 9,141,637	\$ 7,595,581
<b>COMPONENTS OF CASH</b>		
Cash and Investments in Central Treasury	\$ 1,156,514	\$ 1,603,563
Equity in Bond and Capital Acquisition and Construction Pool	7,985,123	5,992,018
Cash and Cash Equivalents, December 31	\$ 9,141,637	\$ 7,595,581
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH FROM OPERATING ACTIVITIES</b>		
Operating Loss	\$ (476,578)	\$ (697,267)
Adjustments to Reconcile Operating Loss to Net Cash from Operating Activities:		
Depreciation	3,313,759	3,304,619
Pension and OPEB Relief- Noncash Expense	(89,674)	116,802
Other Revenues	101,034	33,834
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Inventories	(23,396)	(175,541)
Accounts Receivable, Net	(21,932)	-
Net OPEB Asset	(1,751,669)	(271,495)
Deferred Outflows of Resources Related to Pension	89,441	(55,474)
Deferred Outflows of Resources Related to OPEB	130,378	39,643
Accounts Payable and Retainages	(72,042)	126,893
Accrued Payroll Liabilities	1,397	40,570
Compensated Absences	(57,627)	26,370
Unearned Revenue and Deposits	(51,625)	(30,200)
Net Pension Liability	(712,587)	159,626
Net OPEB Liability	(5,170)	(105,896)
Deferred Inflows of Resources Related to Pension	1,127,504	(173,363)
Deferred Inflows of Resources Related to OPEB	847,380	98,696
Net Cash from Operating Activities	\$ 2,348,593	\$ 2,437,817
<b>NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:</b>		
Capital Purchases on Account	\$ 31,119	\$ 86,236
Contributed Capital and Equipment	1,519,838	-
Total Noncash Investing, Capital, and Financing Activities	\$ 1,550,957	\$ 86,236

MUNICIPALITY OF ANCHORAGE, ALASKA  
Equipment Maintenance Fund  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2021

REVENUES	Estimated	Actual	Variance With Final Budget
Intragovernmental Billings	\$ 10,552,932	\$ 11,148,293	\$ 595,361
Intergovernmental Revenue- Pension and OPEB On-behalf	-	(89,674)	(89,674)
Investment Income	116,726	39,905	(76,821)
Gain (Loss) on Disposition of Capital Assets	125,000	(47,381)	(172,381)
Transfers from Other Funds	-	526,200	526,200
Other Revenue	150,600	101,034	(49,566)
<b>TOTAL</b>	<b>\$ 10,945,258</b>	<b>\$ 13,198,215</b>	<b>\$ 2,252,957</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Equipment Maintenance Fund  
Detail Schedule of Authorized and Actual Expenses  
For the Year Ended December 31, 2021

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 4,577,504	\$ 4,729,672	\$ (152,168)
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	(364,397)	364,397
Supplies	2,010,886	1,858,943	151,943
Other Services and Charges	215,000	239,165	(24,165)
Charges from Other Departments	1,994,780	1,847,729	147,051
Interest Expense	-	31,872	(31,872)
Depreciation	6,286,038	3,313,759	2,972,279
<b>TOTAL</b>	<b>\$ 15,084,208</b>	<b>\$ 11,656,743</b>	<b>\$ 3,427,465</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Equipment Maintenance Fund  
Detail Schedule of Equipment Maintenance Capital Assets and Depreciation  
December 31, 2021

CAPITAL ASSETS	Capital Assets			Balance 12/31/21
	Balance 1/1/20	Additions	Retirements	
Land	\$ 3,105,964	\$ -	\$ -	\$ 3,105,964
Buildings	3,111,272	-	-	3,111,272
Building Improvements	399,670	-	-	399,670
Vehicles	48,610,249	2,342,769	870,474	50,082,544
Machinery and Equipment	12,437,265	1,400,627	6,434	13,831,458
Office Equipment	183,329	-	-	183,329
Total Capital Assets	67,847,749	3,743,396	876,908	70,714,237
Capital Acquisitions in Progress	1,481,271	1,260,307	2,223,558	518,020
TOTAL	\$ 69,329,020	\$ 5,003,703	\$ 3,100,466	\$ 71,232,257

MUNICIPALITY OF ANCHORAGE, ALASKA  
Equipment Maintenance Fund  
Detail Schedule of Equipment Maintenance Capital Assets and Depreciation  
December 31, 2021

	Accumulated Depreciation			Balance 12/31/21	Net Book Value of Capital Assets
	Balance 1/1/20	Additions	Retirements		
CAPITAL ASSETS					
Land	\$ -	\$ -	\$ -	\$ -	\$ 3,105,964
Buildings	746,621	98,061	-	844,682	2,266,590
Building Improvements	64,391	13,322	-	77,713	321,957
Vehicles	42,236,174	1,864,261	760,588	43,339,847	6,742,697
Machinery and Equipment	8,835,932	1,335,470	5,285	10,166,117	3,665,341
Office Equipment	179,139	2,646	-	181,785	1,544
Total Capital Assets	<u>52,062,257</u>	<u>3,313,760</u>	<u>765,873</u>	<u>54,610,144</u>	<u>16,104,093</u>
Capital Acquisitions in Progress	-	-	-	-	518,020
TOTAL	<u>\$ 52,062,257</u>	<u>\$ 3,313,760</u>	<u>\$ 765,873</u>	<u>\$ 54,610,144</u>	<u>\$ 16,622,113</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Information Technology Fund  
Comparative Statements of Net Position  
December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>CURRENT ASSETS</b>		
Prepaid Items and Deposits	\$ 1,851,940	\$ 2,327,321
Total Current Assets	<u>1,851,940</u>	<u>2,327,321</u>
<b>NONCURRENT ASSETS</b>		
Net OPEB Asset	3,434,070	724,292
Capital Assets, at Cost	101,438,946	124,590,955
Less: Accumulated Depreciation and Amortization	<u>(50,332,599)</u>	<u>(64,340,514)</u>
Net Capital Assets	51,106,347	60,250,441
Capital Acquisitions in Progress	4,880,475	3,775,076
Total Noncurrent Assets	<u>59,420,892</u>	<u>64,749,809</u>
Total Assets	<u>61,272,832</u>	<u>67,077,130</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Outflows related to Pension	437,767	852,580
Deferred Outflows related to OPEB	<u>76,662</u>	<u>428,172</u>
Total Deferred Outflows of Resources	<u>514,429</u>	<u>1,280,752</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>61,787,261</u>	<u>68,357,882</u>
<b>CURRENT LIABILITIES</b>		
Accounts Payable and Retainages	1,648,112	1,330,633
Accrued Payroll Liabilities	390,455	397,699
Capital Acquisition and Construction Accounts and Retainage Payable	175,731	475,289
Compensated Absences	534,019	507,385
Due to Area Wide General Fund	25,145,039	22,940,815
Accrued Interest Payable	152,653	216,061
Long-Term Obligations Maturing Within One Year	<u>8,121,512</u>	<u>8,669,866</u>
Total Current Liabilities	<u>36,167,521</u>	<u>34,537,748</u>
<b>NONCURRENT LIABILITIES</b>		
Compensated Absences Payable	209,820	299,482
Net Pension Obligation	4,737,224	8,605,491
Net OPEB Liability	-	12,569
Capital Leases Payable	14,095,908	23,161,394
Total Noncurrent Liabilities	<u>19,042,952</u>	<u>32,078,936</u>
Total Liabilities	<u>55,210,473</u>	<u>66,616,684</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Inflows related to Pension	1,889,099	-
Deferred Inflows related to OPEB	<u>1,817,712</u>	<u>577,390</u>
Total Deferred Inflows of Resources	<u>3,706,811</u>	<u>577,390</u>
<b>NET POSITION</b>		
Net Invested in Capital Assets	33,593,671	32,194,257
Unrestricted (Deficit)	<u>(30,723,694)</u>	<u>(31,030,449)</u>
Total Net Position	<u>2,869,977</u>	<u>1,163,808</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<u>\$ 61,787,261</u>	<u>\$ 68,357,882</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Information Technology Fund  
Comparative Statements of Revenues, Expenses, and Changes in Net Position (Deficit)  
For the Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES		
Charges for Sales and Services - Intergovernmental Billings	\$ 26,113,593	\$ 28,469,146
Total Operating Revenues	<u>26,113,593</u>	<u>28,469,146</u>
OPERATING EXPENSES		
Personnel Services	10,424,152	10,887,190
Pension and OPEB On-behalf and Pension and OPEB Expenses	(2,845,116)	1,051,894
Supplies	10,347	39,048
Other Services and Charges	7,159,830	7,982,447
Charges from Other Departments	790,324	751,235
Depreciation and Amortization:	10,236,829	10,054,320
Total Operating Expenses	<u>25,776,366</u>	<u>30,766,134</u>
Operating Loss	337,227	(2,296,988)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- Pension and OPEB On-behalf	(150,246)	283,936
Investment Loss- Short-term Investments	(789,219)	(1,196,793)
Other Revenue	9,345	527
Interest on Long-term Obligations	(729,498)	(1,169,364)
Cost of Issuance	(10,750)	(5,750)
Loss on Disposition of Capital Assets	(60,156)	-
Total Nonoperating Revenues (Expenses)	<u>(1,730,524)</u>	<u>(2,087,444)</u>
TRANSFERS		
Transfers to Other Funds	-	(250,502)
Transfers from Other Funds	3,099,466	6,675,343
Total Transfers	<u>3,099,466</u>	<u>6,424,841</u>
Change in Net Position	1,706,169	2,040,409
Net Position (Deficit), January 1	1,163,808	(876,601)
Net Position, December 31	<u>\$ 2,869,977</u>	<u>\$ 1,163,808</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Information Technology Fund  
Comparative Statements of Cash Flows  
For the Years Ended December 31, 2021 and 2020

	2021	2020
<b>CASH FLOWS FROM (FOR) OPERATING ACTIVITIES</b>		
Receipts for Interfund Services Provided	\$ 26,113,593	\$ 28,469,146
Payments to Employees	(10,494,424)	(10,694,722)
Payments to Vendors	(6,367,972)	(8,758,703)
Payments for Interfund Services Used	(790,324)	(751,235)
Net Cash Provided from Operating Activities	8,460,873	8,264,486
<b>CASH FLOWS FROM (FOR) NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Due to Other Funds	2,204,224	4,466,556
Non-Operating Cash Receipts	-	527
Transfers to Other Funds	-	(250,502)
Net Cash from Non-Capital and Related Financing Activities	2,204,224	4,216,581
<b>CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Principal Payments on Long-Term Obligations	(10,238,914)	(15,436,511)
Interest Payments on Long-Term Obligations	(803,656)	(1,289,017)
Transfers from Other Funds	3,099,466	6,675,343
Acquisition and Construction of Capital Assets	(2,557,848)	(3,148,043)
Proceeds from Issuance of Debt	625,074	1,913,954
Proceeds from Sale or Disposition of Capital Assets	-	-
Net Cash for Capital and Related Financing Activities	(9,875,878)	(11,284,274)
<b>CASH FLOWS FOR INVESTING ACTIVITIES</b>		
Investment Loss	(789,219)	1,196,793
Net Cash for Investing Activities	(789,219)	1,196,793
Net Increase (Decrease) in Cash	-	-
Cash, January 1	-	-
Cash, December 31	\$ -	\$ -
<b>COMPONENTS OF CASH</b>		
Cash and Investments in Central Treasury	\$ -	\$ -
Equity in Bond and Grant Capital Acquisition and Construction Pool	-	-
Cash and Cash Equivalents, December 31	\$ -	\$ -
<b>RECONCILIATION OF OPERATING INCOME TO CASH FROM OPERATING ACTIVITIES</b>		
Operating Income (Loss)	\$ 337,227	\$ (2,296,988)
Adjustments to Reconcile Operating Income to Net Cash Provided from Operating Activities:		
Depreciation and Amortization	10,236,829	10,054,320
Pension and OPEB Relief- Noncash Expenses	(150,246)	283,936
Other Revenue	9,345	-
Changes in Assets, Deferred Outflows and Inflows, and Liabilities Which Increase (Decrease) Cash:		
Net OPEB Asset	(2,709,778)	(672,275)
Prepaid Items and Deposits	475,381	(550,383)
Deferred Outflows of Resources Related to Pensions	414,813	(272,013)
Deferred Outflows of Resources Related to OPEB	351,510	(3,873)
Accounts Payable and Retainages	317,479	(186,825)
Accrued Payroll Liabilities	(7,244)	128,067
Compensated Absences	(63,028)	64,401
Net Pension Liability	(3,868,267)	1,958,429
Net OPEB Liability	(12,569)	(205,829)
Deferred Inflows of Resources Related to Pensions	1,889,099	(340,897)
Deferred Inflows of Resources Related to OPEB	1,240,322	304,416
Total Cash from Operating Activities	\$ 8,460,873	\$ 8,264,486
<b>NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES</b>		
Capital Purchases on Account	\$ 175,731	\$ 477,682
Total Non-Cash Investing, Capital, and Financing Activities	\$ 175,731	\$ 477,682



MUNICIPALITY OF ANCHORAGE, ALASKA  
Information Technology Fund  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2021

REVENUES	Estimated	Actual	Final Budget
Intergovernmental Billings	\$ 28,689,483	\$ 26,113,593	\$ (2,575,890)
Investment Loss - Short-Term Investments	(91,812)	(789,219)	(697,407)
Intergovernmental Revenue- Pension and OPEB On-behalf	-	(150,246)	(150,246)
Other Revenue	-	9,345	9,345
Transfers from Other Funds	-	3,099,466	3,099,466
<b>TOTAL</b>	<b>\$ 28,597,671</b>	<b>\$ 28,282,939</b>	<b>\$ (314,732)</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Information Technology Fund  
Detail Schedule of Authorized and Actual Expenses  
For the Year Ended December 31, 2021

EXPENSES	Authorizations	Actual	Final Budget
Personnel Services	\$ 11,565,061	\$ 10,424,152	\$ (1,140,909)
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	272,159	272,159
Supplies	18,817	10,347	(8,470)
Other Services and Charges	9,005,969	7,159,830	(1,846,139)
Charges from Other Departments	790,675	790,324	(351)
Depreciation and Amortization	10,288,409	10,236,829	(51,580)
Interest on Long-Term Obligations	1,005,406	729,498	(275,908)
Cost of Issuance	11,500	10,750	(750)
Loss on Disposition of Capital Assets	-	60,156	60,156
<b>TOTAL</b>	<b>\$ 32,685,837</b>	<b>\$ 29,694,045</b>	<b>\$ (2,991,792)</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Information Technology Fund  
Comparative Statements of Net Position  
For the Year Ended December 31, 2021

	Property and Equipment			
	Balance 1/1/21	Additions	Retirements	Balance 12/31/21
<b>CAPITAL ASSETS</b>				
Computer Equipment	\$ 44,050,445	\$ 1,152,891	\$ 24,227,308	\$ 20,976,028
Machinery and Equipment	75,409	-	-	75,409
Office Furniture and Fixtures	43,119	-	-	43,119
Building Improvement	77,591	-	77,591	-
Intangible Assets	80,344,390	-	-	80,344,390
Total Capital Assets	124,590,954	1,152,891	24,304,899	101,438,946
Capital Acquisitions in Progress	3,775,076	2,258,290	1,152,891	4,880,475
<b>TOTAL</b>	<b>\$ 128,366,030</b>	<b>\$ 3,411,181</b>	<b>\$ 25,457,790</b>	<b>\$ 106,319,421</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Information Technology Fund  
Detail Schedule of Property and Equipment, Depreciation and Amortization  
For the Year Ended December 31, 2021

	Accumulated Depreciation and Amortization				Net Book Value of Assets Property & Equipment
	Balance 1/1/21	Additions	Retirements	Balance 12/31/21	
<b>CAPITAL ASSETS</b>					
Computer Equipment	\$ 38,265,724	\$ 2,194,780	\$ 24,221,466	\$ 16,239,038	\$ 4,736,990
Machinery and Equipment	51,758	5,238	-	56,996	18,413
Office Furniture and Fixtures	43,119	-	-	43,119	-
Building Improvement	20,906	2,371	23,277	-	-
Intangible Assets	25,959,007	8,034,439	-	33,993,446	46,350,944
Total Capital Assets	64,340,514	10,236,828	24,244,743	50,332,599	51,106,347
Capital Acquisitions in Progress	-	-	-	-	4,880,475
<b>TOTAL</b>	<b>\$ 64,340,514</b>	<b>\$ 10,236,828</b>	<b>\$ 24,244,743</b>	<b>\$ 50,332,599</b>	<b>\$ 55,986,822</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 General Liability and Workers' Compensation Fund  
 Comparative Statements of Net Deficit  
 For the Years Ended December 31, 2021 and 2020

	2021	2020
<b>CURRENT ASSETS</b>		
Cash and Investments in Central Treasury	\$ 12,950,670	\$ 12,234,710
Accounts Receivable, Net	16,793	15,509
Prepaid Items and Deposits	785,060	762,905
Total Current Assets	13,752,523	13,013,124
<b>NONCURRENT ASSETS</b>		
Advances to Other Funds	5,811,513	6,207,910
Net OPEB Asset	211,633	5,780
Total Noncurrent Assets	6,023,146	6,213,690
Total Assets	19,775,669	19,226,814
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Outflows Related to Pension	26,978	6,804
Deferred Outflows Related to OPEB	4,724	3,417
Total Deferred Outflows of Resources	31,702	10,221
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	19,807,371	19,237,035
<b>CURRENT LIABILITIES</b>		
Accounts Payable and Retainages	8	29
Accrued Payroll Liabilities	13,944	12,350
Compensated Absences	32,218	28,789
Claims Payable	17,264,563	15,163,781
Claims Incurred but Not Reported	3,623,535	3,283,151
Total Current Liabilities	20,934,268	18,488,100
<b>NON-CURRENT LIABILITIES</b>		
Compensated Absences	7,489	18,169
Claims Incurred but Not Reported	7,771,841	7,226,576
Net Pension Liability	291,943	68,673
Net OPEB Liability	-	100
Total Noncurrent Liabilities	8,071,273	7,313,518
Total Liabilities	29,005,541	25,801,618
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Inflows Related to Pension	116,420	-
Deferred Inflows Related to OPEB	112,021	4,608
Total Deferred Inflows of Resources	228,441	4,608
<b>NET DEFICIT</b>		
Unrestricted	(9,426,611)	(6,569,191)
Total Net Deficit	(9,426,611)	(6,569,191)
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET DEFICIT</b>	\$ 19,807,371	\$ 19,237,035

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, 2021 and 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES		
Premium Revenue	\$ 12,092,642	\$ 11,612,253
Other Revenue	9,363	7,077
Total Operating Revenues	<u>12,102,005</u>	<u>11,619,330</u>
OPERATING EXPENSES		
Personnel Services	547,300	529,050
Pension and OPEB On-behalf and Pension and OPEB Expenses	210,410	(48,452)
Supplies	2,630	4,200
Services and Charges:		
Insurance Premiums	2,682,553	1,988,845
Claims and Processing Fees Net of Change in Estimated but Not Reported		
Claims of \$147,603 increase in 2021 and decrease of \$488,271 in 2020	11,467,077	11,319,474
Professional Services	19,790	21,273
Other	240,273	187,132
Total Services and Charges	<u>14,409,693</u>	<u>13,516,724</u>
Charges from Other Departments	1,226,503	1,101,452
Total Operating Expenses	<u>16,396,536</u>	<u>15,102,974</u>
 Operating Loss	 (4,294,531)	 (3,483,644)
NONOPERATING REVENUES		
Intergovernmental Revenue- Pension and OPEB On-behalf	(9,259)	2,266
Investment Income	402,897	771,215
Total Nonoperating Revenues	<u>393,638</u>	<u>773,481</u>
TRANSFERS		
Transfers from Other Funds	1,043,473	1,715,000
Total Transfers	<u>1,043,473</u>	<u>1,715,000</u>
 Change in Net Deficit	 (2,857,420)	 (995,163)
Net Deficit, January 1	<u>(6,569,191)</u>	<u>(5,574,028)</u>
Net Deficit, December 31	<u>\$ (9,426,611)</u>	<u>\$ (6,569,191)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 General Liability and Workers' Compensation Fund  
 Comparative Statements of Cash Flows  
 For the Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM (FOR) OPERATING ACTIVITIES</b>		
Receipts for Interfund Services Provided	\$ 12,100,721	\$ 11,619,671
Payments to Employees	(552,957)	(506,749)
Payments to Vendors	(11,448,068)	(12,347,955)
Payments for Intefund Services Used	<u>(1,226,503)</u>	<u>(1,101,452)</u>
Net Cash for Operating Activities	<u>(1,126,807)</u>	<u>(2,336,485)</u>
<b>CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES</b>		
Advances to Other Funds	396,397	(284,313)
Transfers from Other Funds	<u>1,043,473</u>	<u>1,715,000</u>
Net Cash from Non-Capital Financing Activities	<u>1,439,870</u>	<u>1,430,687</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Income	<u>402,897</u>	<u>771,215</u>
Net Cash from Investing Activities	<u>402,897</u>	<u>771,215</u>
Net Increase (Decrease) in Cash	715,960	(134,583)
Cash, January 1	<u>12,234,710</u>	<u>12,369,293</u>
Cash, December 31	<u>\$ 12,950,670</u>	<u>\$ 12,234,710</u>
<b>COMPONENTS OF CASH</b>		
Cash and Investments in Cental Treasury	<u>\$ 12,950,670</u>	<u>\$ 12,234,710</u>
Cash and Cash Equivalents, December 31	<u>\$ 12,950,670</u>	<u>\$ 12,234,710</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH FOR OPERATING ACTIVITIES</b>		
Operating Loss	\$ (4,294,531)	\$ (3,483,644)
Adjustments to Reconcile Operating Loss to Net Cash for Operating Activities:		
Pension and OPEB Relief- Noncash Expense	(9,259)	2,266
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable, Net	(1,284)	341
Net OPEB Asset	(205,853)	(4,904)
Prepaid Items and Deposits	(22,155)	(159,768)
Deferred Outflows of Resources Related to Pensions	(20,174)	2,968
Deferred Outflows of Resources Related to OPEB	(1,307)	3,725
Accounts Payable and Retainages	(21)	(2,342)
Payroll Liabilities Payable	1,594	3,570
Compensated Absences	(7,251)	18,731
Claims Payable	2,100,782	(264,920)
Claims Incurred but Not Reported	885,649	1,599,999
Net Pension Liability	223,270	(43,206)
Net OPEB Liability	(100)	(3,576)
Deferred Inflows of Resources Related to Pensions	116,420	(5,738)
Deferred Inflows of Resources Related to OPEB	<u>107,413</u>	<u>13</u>
Net Cash for Operating Activities	<u>\$ (1,126,807)</u>	<u>\$ (2,336,485)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
General Liability and Workers' Compensation Fund  
Detail Schedule of Estimated and Actual Revenues  
For the Year Ended December 31, 2021

	Estimated	Actual	Variance With Final Budget
REVENUES			
Intragovernmental Billings	\$ 12,101,550	\$ 12,092,642	\$ (8,908)
Intergovernmental Revenue- Pension and OPEB On-behalf	-	(9,259)	(9,259)
Investment Income	222,000	402,897	180,897
Other Revenue	20,000	9,363	(10,637)
Transfers from Other Funds	1,043,473	1,043,473	-
TOTAL	<u>\$ 13,387,023</u>	<u>\$ 13,539,116</u>	<u>\$ 152,093</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
General Liability and Workers' Compensation Fund  
Detail Schedule of Authorized and Actual Expenses  
For the Year Ended December 31, 2021

	Authorizations	Actual	Variance With Final Budget
EXPENSES			
Personnel Services	\$ 539,488	\$ 547,300	\$ (7,812)
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	210,410	(210,410)
Supplies	4,500	2,630	1,870
Insurance Premiums	3,245,500	2,682,553	562,947
Claims and Processing Fees	11,317,797	11,467,077	(149,280)
Professional Services	29,000	19,790	9,210
Other Services and Charges	287,353	240,273	47,080
Charges from Other Departments	1,569,384	1,226,503	342,881
TOTAL	<u>\$ 16,993,022</u>	<u>\$ 16,396,536</u>	<u>\$ 596,486</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 Medical and Dental Self Insurance Fund  
 Comparative Statements of Net Position  
 December 31, 2021 and 2020

	2021	2020
<b>CURRENT ASSETS</b>		
Cash and Investments in Cental Treasury	\$ 36,748,351	\$ 31,106,098
Total Current Assets	36,748,351	31,106,098
<b>NONCURRENT ASSETS</b>		
Advances to Other Funds	91,595	130,031
Total Noncurrent Assets	91,595	130,031
<b>TOTAL ASSETS</b>	36,839,946	31,236,129
<b>CURRENT LIABILITIES</b>		
Accounts Payable and Retainages	228,781	398,459
Accrued Payroll Liabilities	12,814	3,971
Compensated Absences	16,963	18,952
Claims Payable	1,040,085	1,209,855
Claims Incurred but Not Reported	5,087,324	4,485,649
Total Current Liabilities	6,385,967	6,116,886
<b>NONCURRENT LIABILITIES</b>		
Compensated Absences	30,631	29,950
Total Noncurrent Liabilities	30,631	29,950
Total Liabilities	6,416,598	6,146,836
<b>NET POSITION</b>		
Unrestricted	30,423,348	25,089,293
Total Net Position	30,423,348	25,089,293
<b>TOTAL LIABILITIES AND NET POSITION</b>	\$ 36,839,946	\$ 31,236,129

EXHIBIT FF-19

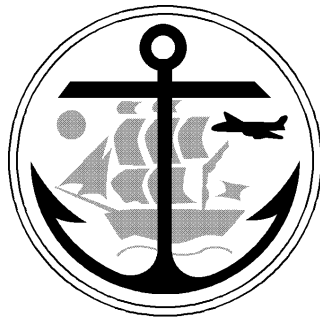
MUNICIPALITY OF ANCHORAGE, ALASKA  
 Medical and Dental Self Insurance Fund  
 Comparative Statements of Revenues, Expenses and Changes in Net Position  
 For the Years Ended December 31, 2021 and 2020

	2021	2020
<b>OPERATING REVENUES</b>		
Premium Revenue	\$ 55,001,995	\$ 55,058,799
Miscellaneous	520,663	73,187
Total Operating Revenues	55,522,658	55,131,986
<b>OPERATING EXPENSES</b>		
Personnel Services	350,792	354,201
Medical and Dental Claims Net of Change in Estimated but Not Reported	47,252,818	45,920,843
Professional Services	888,795	912,079
Other Services and Charges	1,815,089	1,480,775
Charges from Other Departments	70,953	49,381
Total Operating Expenses	50,378,447	48,717,279
Operating Income	5,144,211	6,414,707
<b>NONOPERATING REVENUES</b>		
Investment Income	189,844	1,072,703
Total Nonoperating Revenues	189,844	1,072,703
Change in Net Position	5,334,055	7,487,410
Net Position, January 1	25,089,293	17,601,883
Net Position, December 31	\$ 30,423,348	\$ 25,089,293



MUNICIPALITY OF ANCHORAGE, ALASKA  
 Medical and Dental Self Insurance Fund  
 Comparative Statements of Cash Flows  
 For the Years Ended December 31, 2021 and 2020

	2021	2020
<b>CASH FLOWS FROM (FOR) OPERATING ACTIVITIES</b>		
Receipts for Interfund Services Provided	\$ 55,522,658	\$ 55,131,986
Payments to Employees	(343,257)	(327,595)
Payments to Vendors	(49,694,475)	(47,317,422)
Payments for Interfund Services Used	(70,953)	(49,381)
Net Cash from Operating Activities	5,413,973	7,437,588
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Advance to Other Funds	38,436	22,615
Net Cash from Non-Capital and Related Financing Activities	38,436	22,615
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Income	189,844	1,072,703
Net Cash from Investing Activities	189,844	1,072,703
Net Increase in Cash	5,642,253	8,532,906
Cash, January 1	31,106,098	22,573,192
Cash, December 31	\$ 36,748,351	\$ 31,106,098
<b>COMPONENTS OF CASH</b>		
Cash and Investments in Central Treasury	\$ 36,748,351	\$ 31,106,098
Cash and Cash Equivalents, December 31	\$ 36,748,351	\$ 31,106,098
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES</b>		
Operating Income	\$ 5,144,211	\$ 6,414,707
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Payable and Retainages	(169,678)	104,397
Accrued Payroll Liabilities	8,843	3,971
Compensated Absences	(1,308)	22,635
Claims Payable	(169,770)	416,270
Claims Incurred but not Reported	601,675	475,608
Net Cash from Operating Activities	\$ 5,413,973	\$ 7,437,588



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MUNICIPALITY OF ANCHORAGE, ALASKA  
Tax Revenues by Source  
Governmental Funds  
Last Ten Years

Fiscal Year	General Property	Motor Vehicle Registration	Hotel/Motel	Excise on Tobacco	Excise on Marijuana <sup>(3)</sup>	Excise on Alcohol <sup>(5)</sup>	Excise on Fuel Products <sup>(4)</sup>	E911 Surcharge <sup>(2)</sup>	Penalties and Interest	Other <sup>(1)</sup>	Total
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
2020	580,145,306	10,895,112	12,645,465	19,101,324	5,269,900	-	11,693,166	8,004,789	2,576,605	3,239,055	653,570,722
2021	611,769,981	10,492,568	29,023,408	20,227,922	5,731,646	13,849,323	12,174,995	7,522,495	4,080,507	7,680,321	722,553,166

## 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.

<sup>(5)</sup> Excise on Alcohol Products Revenue created in 2021.

Source: Municipality of Anchorage, Finance Department.

MUNICIPALITY OF ANCHORAGE, ALASKA  
Summary of Debt Service Requirements to Maturity  
December 31, 2021

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
2022	\$ 3,426,438	\$ 7,762,239	\$ 43,847,206	\$ 6,153,393	\$ 6,790,700
2023	3,637,755	8,071,406	45,477,589	6,218,443	6,878,200
2024	2,932,198	6,247,778	40,514,074	6,215,176	6,953,950
2025	2,742,923	5,993,674	36,903,483	6,217,704	7,032,950
2026	2,412,369	5,587,028	30,422,501	6,213,022	7,119,450
2027	2,413,154	5,588,265	30,429,190	6,001,442	7,287,450
2028	2,005,596	5,075,073	26,829,322	5,733,333	7,282,200
2029	1,883,360	4,204,258	23,227,432	5,451,747	7,286,450
2030	1,883,749	4,204,274	23,231,418	5,449,605	7,279,200
2031	1,524,348	3,816,831	20,446,242	5,446,730	7,280,450
2032	1,423,153	3,793,954	18,810,133	5,416,272	7,284,200
2033	1,353,069	3,645,437	17,099,305	-	7,284,700
2034	1,326,568	3,715,493	17,220,140	-	7,283,050
2035	1,226,391	3,503,844	14,777,527	-	6,984,200
2036	1,159,773	2,739,575	11,827,921	-	6,985,400
2037	1,159,495	2,491,700	10,104,030	-	6,987,000
2038	1,159,620	2,492,037	10,105,769	-	6,983,600
2039	792,265	1,382,890	6,821,570	-	-
2040	658,477	812,332	5,140,466	-	-
2041	356,521	571,585	2,592,295	-	-
2042	-	-	-	-	-
2043	-	-	-	-	-
2044	-	-	-	-	-
2045	-	-	-	-	-
2046	-	-	-	-	-
2047	-	-	-	-	-
2048	-	-	-	-	-
2049	-	-	-	-	-
2050	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 35,477,220</b>	<b>\$ 81,699,672</b>	<b>\$ 435,827,612</b>	<b>\$ 64,516,867</b>	<b>\$ 120,983,150</b>

TABLE X-2  
(Continued)

MUNICIPALITY OF ANCHORAGE, ALASKA  
Summary of Debt Service Requirements to Maturity  
December 31, 2021

Year	Internal Service Funds Notes & Contracts	Enterprise Funds Bonds, Loans Contracts	Total Primary Government	Anchorage School District Bonds	Total Reporting Entity
2022	\$ 8,653,987	\$ 37,372,017	\$ 114,005,979	\$ 66,990,569	\$ 180,996,548
2023	7,673,080	121,369,944	199,326,417	66,433,144	265,759,561
2024	5,130,397	38,472,589	106,466,162	55,791,034	162,257,196
2025	1,501,966	105,740,368	166,133,068	46,293,814	212,426,882
2026	238,220	38,209,233	90,201,823	36,278,604	126,480,427
2027	-	37,815,176	89,534,677	36,275,526	125,810,203
2028	-	35,332,607	82,258,131	32,882,744	115,140,875
2029	-	33,527,986	75,581,232	27,869,881	103,451,113
2030	-	30,722,627	72,770,873	26,007,584	98,778,457
2031	-	28,537,064	67,051,664	24,741,546	91,793,210
2032	-	27,614,665	64,342,377	24,729,620	89,071,997
2033	-	27,057,702	56,440,213	24,730,941	81,171,154
2034	-	26,656,359	56,201,610	23,736,561	79,938,171
2035	-	26,189,662	52,681,625	20,756,590	73,438,215
2036	-	25,425,383	48,138,052	16,593,475	64,731,527
2037	-	24,484,692	45,226,917	11,190,350	56,417,267
2038	-	11,904,389	32,645,414	9,670,900	42,316,314
2039	-	11,069,237	20,065,962	9,673,100	29,739,062
2040	-	10,228,544	16,839,819	4,335,206	21,175,025
2041	-	8,735,456	12,255,856	-	12,255,856
2042	-	7,029,268	7,029,268	-	7,029,268
2043	-	6,017,085	6,017,085	-	6,017,085
2044	-	6,017,807	6,017,807	-	6,017,807
2045	-	6,010,457	6,010,457	-	6,010,457
2046	-	6,015,750	6,015,750	-	6,015,750
2047	-	6,013,750	6,013,750	-	6,013,750
2045	-	4,069,000	4,069,000	-	4,069,000
2046	-	4,068,250	4,068,250	-	4,068,250
2047	-	4,068,750	4,068,750	-	4,068,750
<b>TOTAL</b>	<b>\$ 23,197,650</b>	<b>\$ 755,775,817</b>	<b>\$ 1,517,477,988</b>	<b>\$ 564,981,189</b>	<b>\$ 2,082,459,177</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 Areawide General Obligation Bonds  
 Debt Service Requirements to Maturity  
 December 31, 2021

Year	Principal	Interest	Total
2022	\$ 2,345,929	\$ 1,080,508	\$ 3,426,438
2023	2,608,745	1,029,009	3,637,755
2024	2,029,904	902,293	2,932,198
2025	1,937,718	805,205	2,742,923
2026	1,700,710	711,659	2,412,369
2027	1,780,779	632,374	2,413,154
2028	1,456,598	548,999	2,005,596
2029	1,390,896	492,464	1,883,360
2030	1,453,652	430,098	1,883,749
2031	1,150,722	373,626	1,524,348
2032	1,096,141	327,012	1,423,153
2033	1,067,328	285,741	1,353,069
2034	1,075,221	251,347	1,326,568
2035	1,012,598	213,794	1,226,391
2036	982,964	176,809	1,159,773
2037	1,021,396	138,098	1,159,495
2038	1,063,328	96,292	1,159,620
2039	737,456	54,809	792,265
2040	627,117	31,360	658,477
2041	342,808	13,712	356,521
<b>TOTAL</b>	<b>\$ 26,882,009</b>	<b>\$ 8,595,211</b>	<b>\$ 35,477,220</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 Fire, Police, Economic and Community Development General Obligation Bonds  
 Debt Service Requirements to Maturity  
 December 31, 2021

Year	Fire		Police		Economic and Community Development		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2022	\$ 2,713,256	\$ 911,248	\$ 544,760	\$ 522,166	\$ 2,062,583	\$ 1,008,226	\$ 7,762,239
2023	2,811,000	803,463	728,175	563,396	2,216,790	948,583	8,071,406
2024	1,738,129	668,448	699,963	527,180	1,766,945	847,113	6,247,778
2025	1,665,166	588,346	678,826	495,123	1,797,851	768,363	5,993,674
2026	1,536,156	510,346	614,304	462,535	1,776,884	686,802	5,587,028
2027	1,607,128	439,766	645,026	432,140	1,857,926	606,279	5,588,265
2028	1,288,351	365,665	754,087	400,186	1,745,219	521,565	5,075,073
2029	994,054	328,129	657,442	374,752	1,380,939	468,942	4,204,258
2030	1,032,743	289,609	687,474	345,044	1,433,422	415,981	4,204,274
2031	880,725	253,736	718,541	313,154	1,284,121	366,553	3,816,831
2032	903,914	221,972	736,521	280,481	1,331,463	319,603	3,793,954
2033	871,457	191,422	769,269	247,453	1,291,741	274,095	3,645,437
2034	904,454	163,457	824,718	216,617	1,375,783	230,465	3,715,493
2035	848,301	129,430	860,487	181,230	1,306,466	177,931	3,503,844
2036	616,912	95,772	771,493	144,919	982,111	128,368	2,739,575
2037	642,482	70,042	758,434	111,087	821,491	88,163	2,491,700
2038	670,077	42,540	791,513	77,933	854,117	55,857	2,492,037
2039	313,773	15,118	433,220	44,137	553,448	23,194	1,382,890
2040	190,382	6,994	377,268	28,834	198,002	10,853	812,332
2041	64,623	2,585	361,887	14,476	123,091	4,924	571,585
<b>TOTAL</b>	<b>\$ 22,293,083</b>	<b>\$ 6,098,085</b>	<b>\$ 13,413,409</b>	<b>\$ 5,782,842</b>	<b>\$ 26,160,393</b>	<b>\$ 7,951,860</b>	<b>\$ 81,699,672</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Roads and Drainage General Obligation Bonds  
Debt Service Requirements to Maturity  
December 31, 2021

Year	Principal	Interest	Total
2022	\$ 30,758,472	\$ 13,088,734	\$ 43,847,206
2023	33,285,289	12,192,299	45,477,589
2024	29,865,058	10,649,016	40,514,074
2025	27,610,439	9,293,044	36,903,483
2026	22,396,946	8,025,555	30,422,501
2027	23,369,140	7,060,050	30,429,190
2028	20,785,745	6,043,577	26,829,322
2029	17,841,670	5,385,762	23,227,432
2030	18,517,709	4,713,710	23,231,418
2031	16,370,891	4,075,351	20,446,242
2032	15,301,961	3,508,172	18,810,133
2033	14,100,205	2,999,099	17,099,305
2034	14,664,825	2,555,315	17,220,140
2035	12,742,149	2,035,379	14,777,527
2036	10,261,520	1,566,401	11,827,921
2037	8,956,197	1,147,833	10,104,030
2038	9,320,966	784,803	10,105,769
2039	6,397,103	424,467	6,821,570
2040	4,907,232	233,234	5,140,466
2041	2,492,591	99,704	2,592,295
<b>TOTAL</b>	<b>\$ 339,946,106</b>	<b>\$ 95,881,506</b>	<b>\$ 435,827,612</b>



MUNICIPALITY OF ANCHORAGE, ALASKA  
The Alaska Center for Performing Arts Roof Revenue Bond  
Debt Service Requirements to Maturity  
December 31, 2021

Year	Principal	Interest	Total
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>\$ 2,805,000</u>	<u>\$ 1,076,000</u>	<u>\$ 3,881,000</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Internal Service Fund  
Information Technology Master Lease Agreement  
Debt Service Requirements to Maturity  
December 31, 2021

Year	Principal	Interest	Total
2022	\$ 8,121,512	\$ 532,475	\$ 8,653,987
2023	7,364,362	308,718	7,673,080
2024	5,010,455	119,942	5,130,397
2025	1,484,965	17,001	1,501,966
2026	236,125	2,095	238,220
TOTAL	<u>\$ 22,217,419</u>	<u>\$ 980,231</u>	<u>\$ 23,197,650</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
General Fund  
Library Master Lease Agreement  
Debt Service Requirements to Maturity  
December 31, 2021

Year	Principal	Interest	Total
2022	\$ 40,498	\$ 7,359	\$ 47,857
2023	41,718	6,139	47,857
2024	42,975	4,882	47,857
2025	44,270	3,587	47,857
2026	45,604	2,253	47,857
2027	46,979	878	47,857
TOTAL	<u>\$ 262,044</u>	<u>\$ 25,098</u>	<u>\$ 287,142</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
General Fund  
CAMA Tax System Master Lease Agreement  
Debt Service Requirements to Maturity  
December 31, 2021

Year	Principal	Interest	Total
2022	\$ 569,666	\$ 83,454	\$ 653,120
2023	635,633	75,167	710,800
2024	651,229	59,571	710,800
2025	667,218	43,582	710,800
2026	683,610	27,190	710,800
2027	485,139	11,943	497,082
2028	276,146	3,356	279,502
TOTAL	<u>\$ 3,968,641</u>	<u>\$ 304,263</u>	<u>\$ 4,272,904</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
General Fund  
Street Lights Master Lease Agreement  
Debt Service Requirements to Maturity  
December 31, 2021

Year	Principal	Interest	Total
2022	\$ 16,739	\$ 4,755	\$ 21,494
2023	23,435	5,223	28,658
2024	23,988	4,670	28,658
2025	24,554	4,104	28,658
2026	25,134	3,524	28,658
2027	25,727	2,931	28,658
2028	26,334	2,324	28,658
2029	26,956	1,702	28,658
2030	27,592	1,066	28,658
2031	28,245	414	28,659
TOTAL	<u>\$ 248,704</u>	<u>\$ 30,713</u>	<u>\$ 279,417</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 Summary of Enterprise Funds  
 Debt Service Requirements to Maturity  
 December 31, 2021

Year	Water Utility Bonds & Contracts	Wastewater Utility Bonds & Contracts	Port Utility Bonds & Contracts	Solid Waste Bonds & Contracts	Total
2022	\$ 18,818,826	\$ 14,385,350	\$ 2,280,611	\$ 1,887,230	\$ 37,372,017
2023	39,104,346	37,398,336	42,995,611	1,871,651	121,369,944
2024	18,028,683	15,789,880	2,797,953	1,856,073	38,472,589
2025	17,856,625	15,615,677	2,635,955	69,632,111	105,740,368
2026	17,750,906	15,705,053	3,645,652	1,107,622	38,209,233
2027	17,624,215	15,294,681	4,081,830	814,450	37,815,176
2028	17,067,034	13,656,539	4,067,330	541,704	35,332,607
2029	16,156,862	12,768,733	4,068,182	534,209	33,527,986
2030	14,764,475	11,365,151	4,066,292	526,709	30,722,627
2031	13,231,549	10,893,224	4,066,576	345,715	28,537,064
2032	12,831,543	10,374,457	4,067,842	340,823	27,614,665
2033	12,544,377	10,107,573	4,069,822	335,930	27,057,702
2034	12,376,367	9,881,728	4,067,230	331,034	26,656,359
2035	12,313,721	9,809,965	4,065,976	-	26,189,662
2036	12,157,074	9,197,505	4,070,804	-	25,425,383
2037	11,652,521	8,765,885	4,066,286	-	24,484,692
2038	4,053,622	3,783,325	4,067,442	-	11,904,389
2039	3,346,049	3,654,372	4,068,816	-	11,069,237
2040	3,088,071	3,070,381	4,070,092	-	10,228,544
2041	2,288,554	2,379,442	4,067,460	-	8,735,456
2042	1,027,000	1,931,388	4,070,880	-	7,029,268
2043	1,027,000	919,875	4,070,210	-	6,017,085
2044	1,029,875	917,250	4,070,682	-	6,017,807
2045	1,025,625	917,750	4,067,082	-	6,010,457
2046	1,029,125	921,125	4,065,500	-	6,015,750
2047	1,030,125	917,375	4,066,250	-	6,013,750
2048	-	-	4,069,000	-	4,069,000
2049	-	-	4,068,250	-	4,068,250
2050	-	-	4,068,750	-	4,068,750
<b>TOTAL</b>	<u><u>\$ 283,224,170</u></u>	<u><u>\$ 240,422,020</u></u>	<u><u>\$ 152,004,366</u></u>	<u><u>\$ 80,125,261</u></u>	<u><u>\$ 755,775,817</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Water Utility  
Debt Service Requirements to Maturity  
December 31, 2021

Year	Revenue Bonds		Long-term Contracts		Total
	Principal	Interest	Principal	Interest	
2022	\$ 4,350,000	\$ 4,437,673	\$ 8,003,580	\$ 2,027,573	\$ 18,818,826
2023	4,455,000	4,310,300	28,790,187	1,548,859	39,104,346
2024	4,085,000	4,157,608	8,434,342	1,351,733	18,028,683
2025	4,260,000	3,979,383	8,392,025	1,225,217	17,856,625
2026	4,705,000	3,785,658	8,160,911	1,099,337	17,750,906
2027	4,910,000	3,575,683	8,161,609	976,923	17,624,215
2028	4,845,000	3,345,375	8,022,160	854,499	17,067,034
2029	5,085,000	3,097,125	7,240,570	734,167	16,156,862
2030	5,350,000	2,836,250	5,952,667	625,558	14,764,475
2031	5,625,000	2,561,875	4,508,406	536,268	13,231,549
2032	5,910,000	2,273,500	4,179,401	468,642	12,831,543
2033	6,215,000	1,970,375	3,953,051	405,951	12,544,377
2034	6,535,000	1,651,625	3,843,087	346,655	12,376,367
2035	6,865,000	1,316,625	3,843,087	289,009	12,313,721
2036	7,220,000	964,500	3,741,211	231,363	12,157,074
2037	7,590,000	594,250	3,293,026	175,245	11,652,521
2038	640,000	388,500	2,899,273	125,849	4,053,622
2039	670,000	355,750	2,237,939	82,360	3,346,049
2040	705,000	321,375	2,012,905	48,791	3,088,071
2041	745,000	285,125	1,239,832	18,597	2,288,554
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>\$ 96,095,000</b>	<b>\$ 47,047,305</b>	<b>\$ 126,909,269</b>	<b>\$ 13,172,596</b>	<b>\$ 283,224,170</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Wastewater Utility  
Debt Service Requirements to Maturity  
December 31, 2021

Year	Revenue Bonds		Long-term Contracts		Total
	Principal	Interest	Principal	Interest	
2022	\$ 3,280,000	\$ 3,272,367	\$ 6,613,836	\$ 1,219,147	\$ 14,385,350
2023	3,625,000	3,160,542	27,081,704	3,531,090	37,398,336
2024	3,970,000	3,031,467	7,282,335	1,506,078	15,789,880
2025	4,080,000	2,891,017	7,262,752	1,381,908	15,615,677
2026	4,440,000	2,738,817	7,268,205	1,258,031	15,705,053
2027	4,690,000	2,571,367	6,899,242	1,134,072	15,294,681
2028	3,350,000	2,397,500	6,893,391	1,015,648	13,656,539
2029	3,520,000	2,225,750	6,123,646	899,337	12,768,733
2030	3,705,000	2,045,125	4,822,479	792,547	11,365,151
2031	3,895,000	1,855,125	4,437,825	705,274	10,893,224
2032	4,090,000	1,655,500	4,005,185	623,772	10,374,457
2033	4,305,000	1,445,625	3,808,190	548,758	10,107,573
2034	4,525,000	1,224,875	3,655,153	476,700	9,881,728
2035	4,755,000	992,875	3,655,153	406,937	9,809,965
2036	4,995,000	749,125	3,116,206	337,174	9,197,505
2037	5,255,000	492,875	2,742,514	275,496	8,765,885
2038	570,000	347,250	2,646,653	219,422	3,783,325
2039	600,000	318,000	2,571,585	164,787	3,654,372
2040	630,000	287,250	2,041,853	111,278	3,070,381
2041	665,000	254,875	1,393,853	65,714	2,379,442
2042	700,000	220,750	995,702	14,936	1,931,388
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>\$ 73,710,000</b>	<b>\$ 34,706,452</b>	<b>\$ 115,317,462</b>	<b>\$ 16,688,106</b>	<b>\$ 240,422,020</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 Refuse and Solid Waste Services Utilities  
 Debt Service Requirements to Maturity  
 December 31, 2021

Year	Long-term Contracts		Total
	Principal	Interest	
2022	\$ 1,038,590	\$ 848,640	\$ 1,887,230
2023	1,038,590	833,061	1,871,651
2024	1,038,590	817,483	1,856,073
2025	69,487,712	144,399	69,632,111
2026	1,038,575	69,047	1,107,622
2027	760,983	53,467	814,450
2028	499,651	42,053	541,704
2029	499,651	34,558	534,209
2030	499,645	27,064	526,709
2031	326,146	19,569	345,715
2032	326,146	14,677	340,823
2033	326,146	9,784	335,930
2034	326,142	4,892	331,034
TOTAL	<u>\$ 77,206,567</u>	<u>\$ 2,918,694</u>	<u>\$ 80,125,261</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Port Utility  
Debt Service Requirements to Maturity  
December 31, 2021

Year	Revenue Bonds		Total
	Principal	Interest	
2022	\$ -	\$ 2,280,611	\$ 2,280,611
2023	715,000	2,280,611	2,995,611
2024	525,000	2,272,953	2,797,953
2025	370,000	2,265,955	2,635,955
2026	1,385,000	2,260,652	3,645,652
2027	1,845,000	2,236,830	4,081,830
2028	1,865,000	2,202,330	4,067,330
2029	1,905,000	2,163,182	4,068,182
2030	1,945,000	2,121,292	4,066,292
2031	1,990,000	2,076,576	4,066,576
2032	2,040,000	2,027,842	4,067,842
2033	2,095,000	1,974,822	4,069,822
2034	2,150,000	1,917,230	4,067,230
2035	2,210,000	1,855,976	4,065,976
2036	2,280,000	1,790,804	4,070,804
2037	2,345,000	1,721,286	4,066,286
2038	2,420,000	1,647,442	4,067,442
2039	2,500,000	1,568,816	4,068,816
2040	2,585,000	1,485,092	4,070,092
2041	2,670,000	1,397,460	4,067,460
2042	2,765,000	1,305,880	4,070,880
2043	2,860,000	1,210,210	4,070,210
2044	2,960,000	1,110,682	4,070,682
2045	3,060,000	1,007,082	4,067,082
2046	3,185,000	880,500	4,065,500
2047	3,345,000	721,250	4,066,250
2048	3,515,000	554,000	4,069,000
2049	3,690,000	378,250	4,068,250
2050	3,875,000	193,750	4,068,750
TOTAL	\$ 65,095,000	\$ 46,909,366	\$ 112,004,366

MUNICIPALITY OF ANCHORAGE, ALASKA  
CIVICVentures  
Debt Service Requirements to Maturity  
December 31, 2021

Year	Revenue Bonds		Total
	Principal	Interest	
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>\$ 80,760,000</b>	<b>\$ 36,342,150</b>	<b>\$ 117,102,150</b>



MUNICIPALITY OF ANCHORAGE, ALASKA  
Anchorage School District  
Debt Service Requirements to Maturity  
December 31, 2021

Year	General Obligation Bonds		Total
	Principal	Interest	
2022	\$ 50,265,000	\$ 16,725,569	\$ 66,990,569
2023	51,995,000	14,438,144	66,433,144
2024	43,365,000	12,426,034	55,791,034
2025	35,515,000	10,778,814	46,293,814
2026	26,805,000	9,473,604	36,278,604
2027	27,910,000	8,365,526	36,275,526
2028	25,540,000	7,342,744	32,882,744
2029	21,390,000	6,479,881	27,869,881
2030	20,255,000	5,752,584	26,007,584
2031	19,710,000	5,031,546	24,741,546
2032	20,420,000	4,309,620	24,729,620
2033	21,155,000	3,575,941	24,730,941
2034	20,925,000	2,811,561	23,736,561
2035	18,675,000	2,081,590	20,756,590
2036	15,170,000	1,423,475	16,593,475
2037	10,275,000	915,350	11,190,350
2038	9,055,000	615,900	9,670,900
2039	9,340,000	333,100	9,673,100
2040	4,245,000	90,206	4,335,206
<b>TOTAL</b>	<b>\$ 452,010,000</b>	<b>\$ 112,971,189</b>	<b>\$ 564,981,189</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 Certificates of Participation Bonds, 2017 Series A  
 Debt Service Requirements to Maturity  
 December 31, 2021

Year	Principal	Interest	Total
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>\$ 48,820,000</u>	<u>\$ 10,857,404</u>	<u>\$ 59,677,404</u>