

MUNICIPALITY OF ANCHORAGE, ALASKA



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

For the Fiscal Year Ended December 31, 2016

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MUNICIPALITY OF ANCHORAGE, ALASKA

DETAIL STATEMENTS AND SCHEDULES

DECEMBER 31, 2016

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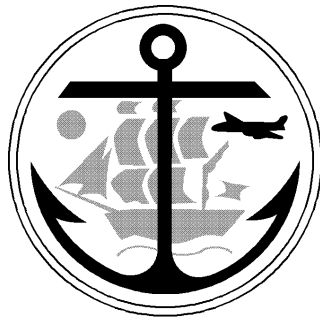
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MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Balance Sheets
 December 31, 2016
 (With summarized financial information at December 31, 2015)

Exhibit AA-1

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area
ASSETS					
Cash	\$ 18,926	\$ -	\$ -	\$ -	\$ -
Equity in General Cash Poo	78,417,675	-	1,576,582	222,754	1,338,251
Accrued Interest	589,426	-	-	-	-
Taxes Receivable:					
Delinquent Taxes	3,587,270	7,590	46,970	8,692	55,599
Tax Liens	468,069	-	-	-	-
Penalties and Interest	1,398,746	-	4,544	277	4,640
Less: Allowance for Uncollectibles	(72,870)	(4)	(352)	(14)	(448)
Total Net Taxes Receivable	5,381,215	7,586	51,162	8,955	59,791
Accounts Receivable	10,729,942	-	-	-	-
Less: Allowance for Uncollectibles	(3,747,581)	-	-	-	-
Total Net Accounts Receivable	6,982,361	-	-	-	-
Special Assessments Receivable:					
Current	-	1,385	-	-	-
Delinquent	-	-	-	-	-
Unbilled	-	5,797	-	-	-
Total Special Assessments Receivable	-	7,182	-	-	-
Intergovernmental Receivables	907,043	-	2,845	818	4,086
Due from Component Units:					
Anchorage School District	-	-	-	-	-
Due from Other Funds and Sub-Funds					
Former City Service Area Fund	1,126	-	-	-	-
Building Safety Fund	2,906,156	-	-	-	-
Federal Grants Fund	-	-	-	-	-
Areawide Capital Projects Fund	89,910	-	-	-	-
Merrill Field Airport Fund	46,432	-	-	-	-
Merrill Field Airport Capital Projects Fund	2,165,095	-	-	-	-
Information Technology Fund	6,208,266	-	-	-	-
Information Technology Capital Projects Fund	1,303,895	-	-	-	-
E911 Surcharge Fund	2,004,629	-	-	-	-
MOA Trust Fund	18,464	-	-	-	-
Other Restricted Resources Fund	67,738	-	-	-	-
Police and Fire Retirement Trust Fund	-	-	-	-	-
Total Due from Other Funds and Sub-Funds	14,811,711	-	-	-	-
Inventories, at Cost	1,358,986	-	-	-	-
Prepaid Items and Deposits	32,450	-	-	-	-
Advances to Areawide Capital Projects Fund	903,432	-	-	-	-
TOTAL ASSETS	\$ 109,403,225	\$ 14,768	\$ 1,630,589	\$ 232,527	\$ 1,402,128
LIABILITIES					
Accounts Payable	\$ 3,462,047	\$ -	\$ -	\$ 20,573	\$ 241,569
Accrued Payroll Liabilities	3,984,028	-	-	-	7,261
Due to Areawide	-	1,126	-	-	-
Due to Workers Comp and General Liability	-	-	-	-	-
Due to Anchorage School District	82,130,225	-	-	-	-
Unearned Revenue and Deposits	992,399	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Total Liabilities	90,568,699	1,126	-	20,573	248,830
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenues- Property Taxes	4,301,053	7,586	43,496	8,868	46,736
Unavailable Revenues- Special Assessments	-	7,182	-	-	-
Unavailable Revenues- Risk Management Claims	160,928	-	-	-	-
Unavailable Revenues - Build American Bonds Interes	55,086	-	-	-	-
Time Restricted Health Permit Receipts	560,045	-	-	-	-
Total Deferred Inflows of Resources	5,077,112	14,768	43,496	8,868	46,736
FUND BALANCE					
Nonspendable	2,294,868	-	-	-	-
Restricted	-	-	-	-	-
Committed	12,388,567	-	100,053	23,876	185,247
Assigned	-	-	-	-	-
Unassigned	(926,021)	(1,126)	1,487,040	179,210	921,315
Total Fund Balance (Deficit)	13,757,414	(1,126)	1,587,093	203,086	1,106,562
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 109,403,225	\$ 14,768	\$ 1,630,589	\$ 232,527	\$ 1,402,128

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Balance Sheets
December 31, 2016
(With summarized financial information at December 31, 2015)

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	Anchorage Bowl Parks and Recreation Service Area
ASSETS						
Cash	\$ -	\$ 300	\$ -	\$ -	\$ 150	\$ -
Equity in General Cash Poo	108,305	12,008,025	14,494,344	7,270,441	16,636,550	4,582,243
Accrued Interest	-	38,685	-	-	56,400	54,071
Taxes Receivable:						
Delinquent Taxes	32,284	1,653,434	1,463,649	254,953	2,123,020	345,056
Tax Liens	-	-	-	-	-	-
Penalties and Interest	22,146	5,184	8,177	10,578	9,770	478
Less: Allowance for Uncollectibles	(1,774)	(15,066)	(15,382)	(995)	(19,365)	(3,507)
Total Net Taxes Receivable	52,656	1,643,552	1,456,444	264,536	2,113,425	342,027
Accounts Receivable	-	209,702	502,561	10,383	338,388	83,973
Less: Allowance for Uncollectibles	-	(50,190)	(35,629)	-	(209,630)	(231)
Total Net Accounts Receivable	-	159,512	466,932	10,383	128,758	83,742
Special Assessments Receivable:						
Current	-	-	130,139	-	-	-
Delinquent	-	-	12,067	-	-	-
Unbilled	-	-	2,933,607	-	-	-
Total Special Assessments Receivable	-	-	3,075,813	-	-	-
Intergovernmental Receivables	-	157,090	208,382	20,274	207,958	54,112
Due from Component Units:						
Anchorage School District	-	-	-	-	-	-
Due from Other Funds and Sub-Funds						
Former City Service Area Fund	-	-	-	-	-	-
Building Safety Fund	-	-	-	-	-	-
Federal Grants Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-	-
Merrill Field Airport Fund	-	-	-	-	-	-
Merrill Field Airport Capital Projects Fund	-	-	-	-	-	-
Information Technology Fund	-	-	-	-	-	-
Information Technology Capital Projects Fund	-	-	-	-	-	-
E911 Surcharge Fund	-	-	-	-	-	-
MOA Trust Fund	-	-	-	-	-	-
Other Restricted Resources Fund	-	-	-	-	-	-
Police and Fire Retirement Trust Fund	-	-	-	-	-	-
Total Due from Other Funds and Sub-Funds	-	-	-	-	-	-
Inventories, at Cost	-	-	-	-	-	-
Prepaid Items and Deposits	-	-	890	-	-	-
Advances to Areawide Capital Projects Fund	-	-	-	-	-	-
TOTAL ASSETS	\$ 160,961	\$ 14,007,164	\$ 19,702,805	\$ 7,565,634	\$ 19,143,241	\$ 5,116,195
LIABILITIES						
Accounts Payable	\$ -	\$ 466,445	\$ 513,901	\$ 184,870	\$ 1,918,710	\$ 302,759
Accrued Payroll Liabilities	-	3,783,872	766,006	18,766	3,312,528	273,749
Due to Areawide	-	-	-	-	-	-
Due to Workers Comp and General Liability	-	-	-	-	-	-
Due to Anchorage School District	-	-	-	-	-	-
Unearned Revenue and Deposits	-	180,000	-	-	115,399	-
Advances from Other Funds	-	286,199	-	-	-	-
Total Liabilities	-	4,716,516	1,279,907	203,636	5,346,637	576,508
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues- Property Taxes	52,657	1,361,646	1,187,447	227,500	1,727,831	276,793
Unavailable Revenues- Special Assessments	-	-	3,251,757	-	-	-
Unavailable Revenues- Risk Management Claims	-	-	-	-	-	-
Unavailable Revenues - Build American Bonds Interests	-	28,808	426,910	-	-	30,510
Time Restricted Health Permit Receipts	-	-	-	-	-	-
Total Deferred Inflows of Resources	52,657	1,390,454	4,866,114	227,500	1,727,831	307,303
FUND BALANCE						
Nonspendable	-	-	890	-	-	-
Restricted	-	-	-	11,468	-	-
Committed	-	7,882,315	7,059,101	531,000	11,161,987	1,901,180
Assigned	-	-	5,061,809	-	-	1,950,968
Unassigned	108,304	17,879	1,434,984	6,592,030	906,786	380,236
Total Fund Balance (Deficit)	108,304	7,900,194	13,556,784	7,134,498	12,068,773	4,232,384
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 160,961	\$ 14,007,164	\$ 19,702,805	\$ 7,565,634	\$ 19,143,241	\$ 5,116,195

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Balance Sheets
December 31, 2016
(With summarized financial information at December 31, 2015)

Exhibit AA-1

	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	Total 2016	Total 2015
ASSETS						
Cash	\$ 250	\$ 200	\$ -	\$ -	\$ 19,826	\$ 18,709
Equity in General Cash Poo	4,314,863	-	2,953,069	124,517	144,047,619	156,265,802
Accrued Interest	-	-	-	-	738,582	560,858
Taxes Receivable:						
Delinquent Taxes	101,969	2,017	-	-	9,682,503	9,842,680
Tax Liens	-	-	-	-	468,069	213,714
Penalties and Interest	8,524	4,078	-	-	1,477,142	1,347,386
Less: Allowance for Uncollectibles	(686)	(143)	-	-	(130,606)	(138,099)
Total Net Taxes Receivable	109,807	5,952	-	-	11,497,108	11,265,681
Accounts Receivable	-	134,883	36,807	-	12,046,639	16,449,312
Less: Allowance for Uncollectibles	-	(1,144)	-	-	(4,044,405)	(4,317,641)
Total Net Accounts Receivable	-	133,739	36,807	-	8,002,234	12,131,671
Special Assessments Receivable:						
Current	-	-	-	-	131,524	134,718
Delinquent	-	-	-	-	12,067	8,270
Unbilled	-	-	-	-	2,939,404	3,587,822
Total Special Assessments Receivable	-	-	-	-	3,082,995	3,730,810
Intergovernmental Receivables	-	-	-	-	1,562,608	1,923,263
Due from Component Units:						
Anchorage School District	-	-	5,743	-	5,743	12,966
Due from Other Funds and Sub-Funds						
Former City Service Area Fund	-	-	-	-	1,126	1,096
Building Safety Fund	-	-	-	-	2,906,156	1,216,778
Federal Grants Fund	-	-	-	-	-	1,758,226
Areawide Capital Projects Fund	-	-	-	-	89,910	89,910
Merrill Field Airport Fund	-	-	-	-	46,432	-
Merrill Field Airport Capital Projects Fund	-	-	-	-	2,165,095	-
Information Technology Fund	-	-	-	-	6,208,266	4,469,445
Information Technology Capital Projects Fund	-	-	-	-	1,303,895	57,873
E911 Surcharge Fund	-	-	-	-	2,004,629	830,710
MOA Trust Fund	-	-	-	-	18,464	130,071
Other Restricted Resources Fund	-	-	-	-	67,738	127,379
Police and Fire Retirement Trust Fund	-	-	-	-	-	9,250
Total Due from Other Funds and Sub-Funds	-	-	-	-	14,811,711	8,690,738
Inventories, at Cost	-	-	-	-	1,358,986	1,508,470
Prepaid Items and Deposits	-	-	-	-	33,340	80,941
Advances to Areawide Capital Projects Fund	-	-	-	-	903,432	1,062,188
TOTAL ASSETS	\$ 4,424,920	\$ 139,891	\$ 2,995,619	\$ 124,517	\$ 186,064,184	\$ 197,252,097
LIABILITIES						
Accounts Payable	\$ 49,916	\$ 14,311	\$ 317,229	\$ 5,520	\$ 7,497,850	\$ 5,682,210
Accrued Payroll Liabilities	61,148	225,033	25,217	5,425	12,463,033	11,809,781
Due to Areawide	-	2,906,156	-	-	2,907,282	1,217,874
Due to Workers Comp and General Liability	-	-	-	-	-	62,688
Due to Anchorage School District	-	-	-	-	82,130,225	79,803,656
Unearned Revenue and Deposits	-	226,000	345,286	-	1,859,084	1,715,827
Advances from Other Funds	-	-	-	-	286,199	670,400
Total Liabilities	111,064	3,371,500	687,732	10,945	107,143,673	100,962,436
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues- Property Taxes	92,893	5,952	-	-	9,340,458	8,082,060
Unavailable Revenues- Special Assessments	-	-	-	-	3,258,939	3,881,691
Unavailable Revenues- Risk Management Claims	-	-	-	-	160,928	147,680
Unavailable Revenues - Build American Bonds Interest	-	-	-	-	541,314	-
Time Restricted Health Permit Receipts	-	-	-	-	560,045	550,545
Total Deferred Inflows of Resources	92,893	5,952	-	-	13,861,684	12,661,976
FUND BALANCE						
Nonspendable	-	-	-	-	2,295,758	2,651,599
Restricted	-	-	-	-	11,468	11,881
Committed	224,281	-	157,957	-	41,615,564	40,024,969
Assigned	-	-	229,684	-	7,242,461	9,162,786
Unassigned	3,996,682	(3,237,561)	1,920,246	113,572	13,893,576	31,776,450
Total Fund Balance (Deficit)	4,220,963	(3,237,561)	2,307,887	113,572	65,058,827	83,627,685
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 4,424,920	\$ 139,891	\$ 2,995,619	\$ 124,517	\$ 186,064,184	\$ 197,252,097

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, 2016
 (with info for year ended December 31, 2015)

Exhibit AA-2

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area
REVENUES					
Taxes	\$ 293,296,523	\$ -	\$ 1,252,241	\$ 345,143	\$ 2,554,201
Assessments in Lieu of Taxes	3,189,013	-	-	-	-
Special Assessments	-	-	-	-	-
Licenses and Permits	3,204,666	-	-	-	-
Intergovernmental	14,665,520	-	1,535	432	2,181
Charges for Services	18,147,538	-	-	-	10,590
Fines and Forfeitures	353,039	-	-	-	-
Investment Income (Loss)	54,281	(30)	29,862	2,552	31,099
Restricted Contributions	113,284	-	-	-	-
Other	1,260,534	-	258,300	-	8,216
Total Revenues	334,284,398	(30)	1,541,938	348,127	2,606,287
EXPENDITURES					
General Government	18,345,386	-	-	-	-
Health and Human Services	12,889,999	-	-	-	-
Fire Services	23,109,371	-	1,212,763	-	902,783
Police Services	33,852	-	-	-	156,638
Economic and Community Development	24,436,356	-	-	-	224,717
Public Transportation	25,912,782	-	-	-	-
Public Works	15,786,769	-	-	-	-
Education	242,707,116	-	-	-	-
Maintenance and Operations	-	-	-	289,410	953,867
PERS On-behalf Expenditures	3,190,979	-	-	-	-
Debt Service:					
Principal	1,983,202	-	-	-	6,570
Interest and Fiscal Charges	1,387,956	-	-	-	843
Bond Issuance Costs	-	-	-	-	-
Total Expenditures	369,783,768	-	1,212,763	289,410	2,245,418
Excess (Deficiency) of Revenues over Expenditures	(35,499,370)	(30)	329,175	58,717	360,869
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds	28,481,443	-	-	-	-
Transfers from Other Sub-Funds	-	-	-	-	-
Transfers to Other Funds	(7,460,718)	-	-	(40,000)	(518,712)
Transfers to Other Sub-Funds	(99,936)	-	-	-	-
Proceeds from Sale of Assets	1,622,647	-	-	-	-
Insurance Recoveries	131,306	-	-	-	-
Proceeds from Premium on Bond Sales	-	-	-	-	-
Proceeds - Refunding Bonds	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-
Total Other Financing Sources (Uses)	22,674,742	-	-	(40,000)	(518,712)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(12,824,628)	(30)	329,175	18,717	(157,843)
Fund Balance (Deficit), January 1	26,582,042	(1,096)	1,257,918	184,369	1,264,405
Fund Balance (Deficit), December 31	\$ 13,757,414	\$ (1,126)	\$ 1,587,093	\$ 203,086	\$ 1,106,562

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, 2016
 (with info for year ended December 31, 2015)

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	Anchorage Bowl Parks and Recreation Service Area
REVENUES						
Taxes	\$ -	\$ 76,068,981	\$ 70,695,203	\$ 10,183,557	\$ 101,353,918	\$ 17,694,061
Assessments in Lieu of Taxes	-	-	-	-	-	-
Special Assessments	-	-	639,251	-	-	-
Licenses and Permits	-	626,174	660	-	-	-
Intergovernmental	-	2,359,966	932,762	24,261	3,131,090	186,751
Charges for Services	-	466,678	(2,439)	23,957	1,045,174	2,268,833
Fines and Forfeitures	-	-	-	-	4,349,769	-
Investment Income (Loss)	1,737	(6,397)	(162,039)	125,506	39,691	(54)
Restricted Contributions	-	-	-	-	-	-
Other	-	39,939	99,464	2,200	306,411	318
Total Revenues	1,737	79,555,341	72,202,862	10,359,481	110,226,053	20,149,909
EXPENDITURES						
General Government	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-
Fire Services	-	75,389,082	-	-	-	-
Police Services	-	-	-	-	111,376,667	-
Economic and Community Development	-	-	-	-	-	16,432,728
Public Transportation	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Education	-	-	-	-	-	-
Maintenance and Operations	-	-	24,925,317	6,436,386	-	-
PERS On-behalf Expenditures	-	2,258,693	106,115	12,793	2,928,598	140,304
Debt Service:						
Principal	-	2,256,667	30,051,851	-	124,412	1,731,298
Interest and Fiscal Charges	-	1,177,402	15,613,840	-	118,789	847,777
Bond Issuance Costs	-	-	-	-	-	-
Total Expenditures	-	81,081,844	70,697,123	6,449,179	114,548,466	19,152,107
Excess (Deficiency) of Revenues over Expenditures	1,737	(1,526,503)	1,505,739	3,910,302	(4,322,413)	997,802
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds	-	2,254	5,900	-	160	688
Transfers from Other Sub-Funds	-	-	-	107,050	-	-
Transfers to Other Funds	-	(319,731)	(345,447)	(3,562,573)	(570,166)	(612,083)
Transfers to Other Sub-Funds	-	-	-	(107,050)	(96,016)	-
Proceeds from Sale of Assets	-	416,674	154,350	-	60,120	-
Insurance Recoveries	-	5,015	88,542	-	-	28,791
Proceeds from Premium on Bond Sales	-	-	-	-	-	-
Proceeds - Refunding Bonds	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	104,212	(96,655)	(3,562,573)	(605,902)	(582,604)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	1,737	(1,422,291)	1,409,084	347,729	(4,928,315)	415,198
Fund Balance (Deficit), January 1	106,567	9,322,485	12,147,700	6,786,769	16,997,088	3,817,186
Fund Balance (Deficit), December 31	\$ 108,304	\$ 7,900,194	\$ 13,556,784	\$ 7,134,498	\$ 12,068,773	\$ 4,232,384

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, 2016
 (with info for year ended December 31, 2015)

Exhibit AA-2

	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	Total 2016	Total 2015
REVENUES						
Taxes	\$ 3,912,926	\$ -	\$ -	\$ -	\$ 577,356,754	\$ 562,712,915
Assessments in Lieu of Taxes	-	-	-	-	3,189,013	3,124,513
Special Assessments	-	-	-	-	639,251	788,495
Licenses and Permits	-	5,491,322	-	-	9,322,822	10,999,964
Intergovernmental	33,403	73,266	42,083	7,310	21,460,560	56,863,661
Charges for Services	480,268	9,521	626,287	-	23,076,407	25,667,015
Fines and Forfeitures	1,124	-	-	-	4,703,932	6,230,076
Investment Income (Loss)	204,663	(51,801)	43,225	(1,580)	310,715	74,480
Restricted Contributions	-	-	-	-	113,284	107,051
Other	32,144	1,085	1,165,963	-	3,174,574	3,188,328
Total Revenues	4,664,528	5,523,393	1,877,558	5,730	643,347,312	669,756,498
EXPENDITURES						
General Government	-	-	1,914,631	185,580	20,445,597	19,590,138
Health and Human Services	-	-	-	-	12,889,999	12,800,495
Fire Services	-	-	-	-	100,613,999	96,766,512
Police Services	-	-	-	-	111,567,157	109,308,235
Economic and Community Development	2,471,513	-	-	-	43,565,314	40,880,429
Public Transportation	-	-	-	-	25,912,782	22,484,726
Public Works	-	7,098,976	-	-	22,885,745	22,166,714
Education	-	-	-	-	242,707,116	239,493,695
Maintenance and Operations	-	-	-	-	32,604,980	31,283,806
PERS On-behalf Expenditures	33,403	73,266	42,083	7,310	8,793,544	38,563,291
Debt Service:						
Principal	181,000	-	-	-	36,335,000	35,649,998
Interest and Fiscal Charges	66,040	-	-	-	19,212,647	18,540,620
Bond Issuance Costs	-	-	-	-	-	290,109
Total Expenditures	2,751,956	7,172,242	1,956,714	192,890	677,533,880	687,818,768
Excess (Deficiency) of Revenues over Expenditures	1,912,572	(1,648,849)	(79,156)	(187,160)	(34,186,568)	(18,062,270)
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds	-	-	-	-	28,490,445	37,833,788
Transfers from Other Sub-Funds	-	-	-	195,952	303,002	301,124
Transfers to Other Funds	(1,950,750)	-	-	-	(15,380,180)	(12,839,086)
Transfers to Other Sub-Funds	-	-	-	-	(303,002)	(301,124)
Proceeds from Sale of Assets	-	-	-	-	2,253,791	281,173
Insurance Recoveries	-	-	-	-	253,654	404,236
Proceeds from Premium on Bond Sales	-	-	-	-	-	18,866,060
Proceeds - Refunding Bonds	-	-	-	-	-	115,250,000
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	(133,821,377)
Total Other Financing Sources (Uses)	(1,950,750)	-	-	195,952	15,617,710	25,974,794
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(38,178)	(1,648,849)	(79,156)	8,792	(18,568,858)	7,912,524
Fund Balance (Deficit), January 1	4,259,141	(1,588,712)	2,387,043	104,780	83,627,685	75,715,161
Fund Balance (Deficit), December 31	\$ 4,220,963	\$ (3,237,561)	\$ 2,307,887	\$ 113,572	\$ 65,058,827	\$ 83,627,685

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, 2016
 (with info for year ended December 31, 2015)

Exhibit AA-3

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area
REVENUES					
Taxes:					
Real Property	\$ 225,307,104	\$ -	\$ 1,194,169	\$ 336,537	\$ 2,394,610
Personal Property	21,340,589	-	28,366	1,083	118,232
Aircraft	196,851	-	-	-	-
Motor Vehicle Registration	6,666,930	-	20,912	6,009	30,029
Motor Vehicle Rental	6,054,818	-	-	-	-
Hotel - Motel	10,055,032	-	-	-	-
Excise on Tobacco Products	22,270,476	-	-	-	-
Excise on Marijuana Products	19,884	-	-	-	-
Tax Cost Recoveries	246,514	-	32	-	10
Penalties and Interest	1,138,325	-	8,762	1,514	11,320
Total Taxes	<u>293,296,523</u>	<u>-</u>	<u>1,252,241</u>	<u>345,143</u>	<u>2,554,201</u>
Payments in Lieu of Taxes:					
Municipal Enterprise Service Assessment	481,160	-	-	-	-
Payments in Lieu of Property Taxes	2,707,853	-	-	-	-
Total Payments in Lieu of Taxes	<u>3,189,013</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Assessments:					
Collections	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Total Special Assessments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses and Permits:					
Taxicab Permits and Revisions	531,642	-	-	-	-
Chauffeur Licenses and Renewals	26,225	-	-	-	-
Construction and ROW Permits	947,648	-	-	-	-
Animal Licenses	233,874	-	-	-	-
Mechanical Licenses and Exams	-	-	-	-	-
Local Business Licenses	18,480	-	-	-	-
Marijuana Licenses	25,000	-	-	-	-
Landscaping Plan Reviews	30,059	-	-	-	-
Building Permit Plan Reviews	307,232	-	-	-	-
Electronic Plan Reviews	204,795	-	-	-	-
Inspections	495,004	-	-	-	-
Building and Grading Permits	-	-	-	-	-
Electrical Permits	-	-	-	-	-
Mechanical, Gas and Plumbing Permits	-	-	-	-	-
Sign Permits	-	-	-	-	-
Elevator Permits	-	-	-	-	-
Mobile Home and Park Permits	-	-	-	-	-
Land Use Permits	60,935	-	-	-	-
Miscellaneous Permits	323,772	-	-	-	-
Total Licenses and Permits	<u>3,204,666</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental:					
Federal Government:					
Other Federal Grants - Direct	81,300	-	-	-	-
Build America Bond Subsidy	31,637	-	-	-	-
State of Alaska:					
Municipal Assistance	9,280,122	-	-	-	-
State of Alaska On-behalf Payments	3,190,979	-	-	-	-
Fisheries Tax	122,012	-	-	-	-
Liquor License	-	-	-	-	-
Electric Co-op Allocation	482,668	-	1,535	432	2,181
National Forest Allocation	-	-	-	-	-
Traffic Signal Management	-	-	-	-	-
State Grant Revenue - Direct	1,476,802	-	-	-	-
Total Intergovernmental	<u>14,665,520</u>	<u>-</u>	<u>1,535</u>	<u>432</u>	<u>2,181</u>
Charges for Services:					
Aquatics	-	-	-	-	-
Recreation Centers and Programs	-	-	-	-	6,877
Recreation Center Rentals and Activities	-	-	-	-	264
Parks and Recreation	-	-	-	-	-
Sports and Parks Activities	97,372	-	-	-	-
Camping Fees	-	-	-	-	3,449
School District Service Fees	46,346	-	-	-	-
Golf Fees	-	-	-	-	-
Ambulance Service Fees	8,855,555	-	-	-	-
Police Services	-	-	-	-	-
DWI Impound Administrative Fees	352,074	-	-	-	-
Incarceration Cost Recovery	-	-	-	-	-
Health Service Fees	426,202	-	-	-	-
Sanitary Inspection Fees	1,659,137	-	-	-	-
Cemetery Fees	328,559	-	-	-	-
Zoning Fees	395,742	-	-	-	-
Maps and Publications	8,285	-	-	-	-
Platting Fees	344,938	-	-	-	-
Fire and Rescue Operation Fees	-	-	-	-	-
Fire Alarm Fees	312	-	-	-	-
Animal Shelter Fees	211,913	-	-	-	-
Mapping Fees	4,829	-	-	-	-
Hazardous Waste Fees	-	-	-	-	-
Fire Inspection Fees	-	-	-	-	-
Transit Fees	3,886,779	-	-	-	-
Transit Advertising Fees	285,304	-	-	-	-

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2016
(with info for year ended December 31, 2015)

Exhibit AA-3

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area
Library Fees	\$ 380	\$ -	\$ -	\$ -	\$ -
Lost Book Reimbursement	23,017	-	-	-	-
Sale of Books	1	-	-	-	-
Copier Fees	32,937	-	-	-	-
Reimbursed Costs	1,131,272	-	-	-	-
Miscellaneous Services	56,584	-	-	-	-
Total Charges for Services	<u>18,147,538</u>	-	-	-	10,590
Fines and Forfeitures:					
Parking Enforcement Fines	97,444	-	-	-	-
Library Book Fines	127,272	-	-	-	-
Traffic Court Fines	-	-	-	-	-
Trial Court Fines	-	-	-	-	-
Counter Fines	-	-	-	-	-
Curfew Fines	-	-	-	-	-
Minor Tobacco Fines	-	-	-	-	-
Pre-Trial Diversion Costs	65,291	-	-	-	-
Other Fines and Forfeitures	63,032	-	-	-	-
Total Fines and Forfeitures	<u>353,039</u>	-	-	-	-
Investment Income (Loss):					
Short-Term Investments (Loss)	59,516	(30)	29,862	2,552	31,099
Other (Loss)	(5,235)	-	-	-	-
Total Investment Income (Loss)	<u>54,281</u>	<u>(30)</u>	<u>29,862</u>	<u>2,552</u>	<u>31,099</u>
Restricted Contributions	113,284	-	-	-	-
Other:					
Leases and Rentals	538,259	-	-	-	8,216
Parking Garages and Lots	56,955	-	-	-	-
Ticket Surcharges	53,050	-	-	-	-
Collection Revenue	150,171	-	-	-	-
Appeal Receipts	2,703	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	-	-
Prior Year Expenditure Recovery	234,006	-	258,300	-	-
Claims and Judgments	6,859	-	-	-	-
Cash Over and Short	-	-	-	-	-
Miscellaneous	218,531	-	-	-	-
Total Other	<u>1,260,534</u>	<u>-</u>	<u>258,300</u>	<u>-</u>	<u>8,216</u>
Total Revenues	<u>334,284,398</u>	<u>(30)</u>	<u>1,541,938</u>	<u>348,127</u>	<u>2,606,287</u>
EXPENDITURES					
General Government:					
Assembly	4,694,811	-	-	-	-
Equal Rights Commission	909,057	-	-	-	-
Internal Audit	113,284	-	-	-	-
Office of the Mayor	1,701,614	-	-	-	-
Municipal Attorney	1,670,312	-	-	-	-
Municipal Manager	(310,414)	-	-	-	-
Heritage Land Bank	914,079	-	-	-	-
Finance	7,854,834	-	-	-	-
Information Technology	323,711	-	-	-	-
Employee Relations	202,347	-	-	-	-
Purchasing	271,751	-	-	-	-
Total General Government	<u>18,345,386</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public Safety:					
Health and Human Services	12,889,999	-	-	-	-
Fire Services	23,109,371	-	1,212,763	-	902,783
Police Services	33,852	-	-	-	156,638
Total Public Safety	<u>36,033,222</u>	<u>-</u>	<u>1,212,763</u>	<u>-</u>	<u>1,059,421</u>
Public Services:					
Economic and Community Development	24,436,356	-	-	-	224,717
Public Transportation	25,912,782	-	-	-	-
Public Works	15,786,769	-	-	-	-
Education	242,707,116	-	-	-	-
Maintenance and Operations	-	-	-	289,410	953,867
Total Public Services	<u>308,843,023</u>	<u>-</u>	<u>-</u>	<u>289,410</u>	<u>1,178,584</u>
PERS On-behalf Expenditures	3,190,979	-	-	-	-
Debt Service:					
Principal	1,983,202	-	-	-	6,570
Interest and Fiscal Charges	1,387,956	-	-	-	843
Bond Issuance Costs	-	-	-	-	-
Total Debt Service	<u>3,371,158</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,413</u>
Total Expenditures	<u>369,783,768</u>	<u>-</u>	<u>1,212,763</u>	<u>289,410</u>	<u>2,245,418</u>
Excess (Deficiency) of Revenues over Expenditures	(35,499,370)	(30)	329,175	58,717	360,869
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds:					
State Grants Fund	2,470	-	-	-	-
Federal Grants Fund	-	-	-	-	-
Miscellaneous Operational Grants Fund	258,170	-	-	-	-
Information Technology Fund	-	-	-	-	-
MOA Trust Fund	5,400,000	-	-	-	-
Electric Utility Fund	5,983,574	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-

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, 2016
(with info for year ended December 31, 2015)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area
Anchorage Roads and Drainage Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-
Public Transportation Capital Projects Fund	-	-	-	-	-
Refuse Utility Fund	539,785	-	-	-	-
Solid Waste Utility Fund	1,105,279	-	-	-	-
Water Utility Fund	7,314,997	-	-	-	-
Wastewater Utility Fund	5,704,269	-	-	-	-
Airport Fund	37,622	-	-	-	-
Port Fund	2,114,268	-	-	-	-
Metropolitan Police Capital Projects Fund	-	-	-	-	-
Information Technology Capital Projects Fund	21,009	-	-	-	-
Total Transfers from Other Funds	28,481,443	-	-	-	-
Transfers from Other Sub-Funds:					
Areawide Service Area Fund	-	-	-	-	-
Anchorage Metropolitan Police Service Area Fund	-	-	-	-	-
LRSA Other Contributing Roads Service Area Fund	-	-	-	-	-
Total Transfers from Other Sub-Funds	-	-	-	-	-
Transfers to Other Funds:					
Convention Center Operating Reserve Fund	(573,957)	-	-	-	-
State Grants Fund	(1,072,858)	-	-	-	-
Federal Grants Fund	(1,565,100)	-	-	-	-
Miscellaneous Operational Grants Fund	(16,897)	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	(473,544)	-	-	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	(156,792)	-	-	-	-
CBERRRSA Capital Projects Fund	-	-	-	-	-
Areawide Capital Projects Fund	(3,367,065)	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	(90,033)	-	-	-	-
Chugiak Fire Capital Projects Fund	-	-	-	-	-
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	(40,000)	-
Public Transportation Capital Projects Fund	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-
Girdwood Valley Capital Projects Fund	-	-	-	-	(518,712)
Heritage Land Bank Capital Projects Fund	(49,958)	-	-	-	-
Information Technology Capital Projects Fund	-	-	-	-	-
Information Technology Fund	-	-	-	-	-
Heritage Land Bank Fund	(94,514)	-	-	-	-
Total Transfers to Other Funds	(7,460,718)	-	-	(40,000)	(518,712)
Transfers to Other Sub-Funds:					
Transfer to ER-Chugiak Birchwood Rural Roads	-	-	-	-	-
Police and Fire Retiree Medical Administration Fund	(99,936)	-	-	-	-
Total Transfers to Other Sub-Funds	(99,936)	-	-	-	-
Proceeds from Premium on Bond Sales	-	-	-	-	-
Proceeds from Refunding Bonds	-	-	-	-	-
Proceeds from Sale of Assets	1,622,647	-	-	-	-
Insurance Recoveries	131,306	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-
Total Other Financing Sources (Uses)	22,674,742	-	-	(40,000)	(518,712)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(12,824,628)	(30)	329,175	18,717	(157,843)
Fund Balance (Deficit), January 1	26,582,042	(1,096)	1,257,918	184,369	1,264,405
Fund Balance (Deficit), December 31	\$ 13,757,414	\$ (1,126)	\$ 1,587,093	\$ 203,086	\$ 1,106,562

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, 2016
 (with info for year ended December 31, 2015)

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	Anchorage Bowl Parks and Recreation Service Area
REVENUES						
Taxes:						
Real Property	\$ -	\$ 67,935,794	\$ 61,446,272	\$ 9,846,570	\$ 90,798,993	\$ 15,429,911
Personal Property	-	6,650,516	7,160,925	144,531	8,573,892	1,624,531
Aircraft	-	-	-	-	-	-
Motor Vehicle Registration	-	1,154,639	1,531,641	149,014	1,528,529	397,728
Motor Vehicle Rental	-	-	-	-	-	-
Hotel - Motel	-	-	248,372	-	-	165,578
Excise on Tobacco Products	-	-	-	-	-	-
Excise on Marijuana Products	-	-	-	-	-	-
Tax Cost Recoveries	-	555	999	(88)	755	157
Penalties and Interest	-	327,477	306,994	43,530	451,749	76,156
Total Taxes	-	76,068,981	70,695,203	10,183,557	101,353,918	17,694,061
Payments in Lieu of Taxes:						
Municipal Enterprise Service Assessment	-	-	-	-	-	-
Payments in Lieu of Property Taxes	-	-	-	-	-	-
Total Payments in Lieu of Taxes	-	-	-	-	-	-
Special Assessments:						
Collections	-	-	499,570	-	-	-
Penalties and Interest	-	-	139,681	-	-	-
Total Special Assessments	-	-	639,251	-	-	-
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	-	-	660	-	-	-
Building Permit Plan Reviews	-	626,174	-	-	-	-
Electronic Plan Reviews	-	-	-	-	-	-
Inspections	-	-	-	-	-	-
Building and Grading Permits	-	-	-	-	-	-
Electrical Permits	-	-	-	-	-	-
Mechanical, Gas and Plumbing Permits	-	-	-	-	-	-
Sign Permits	-	-	-	-	-	-
Elevator Permits	-	-	-	-	-	-
Mobile Home and Park Permits	-	-	-	-	-	-
Land Use Permits	-	-	-	-	-	-
Miscellaneous Permits	-	-	-	-	-	-
Total Licenses and Permits	-	626,174	660	-	-	-
Intergovernmental:						
Federal Government:						
Other Federal Grants - Direct	-	-	-	-	-	-
Build America Bond Subsidy	-	16,545	245,181	-	-	17,523
State of Alaska:						
Municipal Assistance	-	-	-	-	-	-
State of Alaska On-behalf Payments	-	2,258,693	106,115	12,793	2,928,598	140,304
Fisheries Tax	-	-	-	-	-	-
Liquor License	-	-	-	-	89,750	-
Electric Co-op Allocation	-	84,728	111,241	-	112,742	28,924
National Forest Allocation	-	-	(16,966)	-	-	-
Traffic Signal Management	-	-	487,191	11,468	-	-
State Grant Revenue - Direct	-	-	-	-	-	-
Total Intergovernmental	-	2,359,966	932,762	24,261	3,131,090	186,751
Charges for Services:						
Aquatics	-	-	-	-	-	774,437
Recreation Centers and Programs	-	-	-	-	-	236,859
Recreation Center Rentals and Activities	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	526,881
Sports and Parks Activities	-	-	-	-	-	327,598
Camping Fees	-	-	-	-	-	96,991
School District Service Fees	-	-	-	-	-	277,177
Golf Fees	-	-	-	-	-	28,890
Ambulance Service Fees	-	-	-	-	-	-
Police Services	-	-	-	-	194,402	-
DWI Impound Administrative Fees	-	-	-	-	217,547	-
Incarceration Cost Recovery	-	-	-	-	197,800	-
Health Service Fees	-	-	-	-	-	-
Sanitary Inspection Fees	-	-	-	-	-	-
Cemetery Fees	-	-	-	-	-	-
Zoning Fees	-	-	-	-	-	-
Maps and Publications	-	-	-	-	-	-
Platting Fees	-	-	-	-	-	-
Fire and Rescue Operation Fees	-	-	-	-	-	-
Fire Alarm Fees	-	96,901	-	-	-	-
Animal Shelter Fees	-	-	-	-	-	-
Mapping Fees	-	-	-	-	-	-
Hazardous Waste Fees	-	193,959	-	-	-	-
Fire Inspection Fees	-	173,268	-	-	-	-
Transit Fees	-	-	-	-	-	-
Transit Advertising Fees	-	-	-	-	-	-

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2016
(with info for year ended December 31, 2015)

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	Anchorage Bowl Parks and Recreation Service Area
Library Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lost Book Reimbursement	-	-	-	-	-	-
Sale of Books	-	-	-	-	-	-
Copier Fees	-	-	-	-	-	-
Reimbursed Costs	-	2,550	(2,439)	23,957	435,425	-
Miscellaneous Services	-	-	-	-	-	-
Total Charges for Services	-	466,678	(2,439)	23,957	1,045,174	2,268,833
Fines and Forfeitures:						
Parking Enforcement Fines	-	-	-	-	-	-
Library Book Fines	-	-	-	-	-	-
Traffic Court Fines	-	-	-	-	1,147,627	-
Trial Court Fines	-	-	-	-	1,807,949	-
Counter Fines	-	-	-	-	1,175,598	-
Curfew Fines	-	-	-	-	2,463	-
Minor Tobacco Fines	-	-	-	-	1,115	-
Pre-Trial Diversion Costs	-	-	-	-	-	-
Other Fines and Forfeitures	-	-	-	-	215,017	-
Total Fines and Forfeitures	-	-	-	-	4,349,769	-
Investment Income (Loss):						
Short-Term Investments (Loss)	1,737	(6,397)	(162,039)	125,506	39,691	(54)
Other (Loss)	-	-	-	-	-	-
Total Investment Income (Loss)	1,737	(6,397)	(162,039)	125,506	39,691	(54)
Restricted Contributions	-	-	-	-	-	-
Other:						
Leases and Rentals	-	39,803	-	-	1	-
Parking Garages and Lots	-	-	-	-	-	-
Ticket Surcharges	-	-	-	-	-	-
Collection Revenue	-	-	-	-	-	-
Appeal Receipts	-	-	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	-	127,579	-
Prior Year Expenditure Recovery	-	-	99,464	2,200	39,789	633
Claims and Judgments	-	-	-	-	-	-
Cash Over and Short	-	-	-	-	-	-
Miscellaneous	-	136	-	-	139,042	(315)
Total Other	-	39,939	99,464	2,200	306,411	318
Total Revenues	1,737	79,555,341	72,202,862	10,359,481	110,226,053	20,149,909
EXPENDITURES						
General Government:						
Assembly	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-
Office of the Mayor	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-
Heritage Land Bank	-	-	-	-	-	-
Finance	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
Employee Relations	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-
Total General Government	-	-	-	-	-	-
Public Safety:						
Health and Human Services	-	-	-	-	-	-
Fire Services	-	75,389,082	-	-	-	-
Police Services	-	-	-	-	111,376,667	-
Total Public Safety	-	75,389,082	-	-	111,376,667	-
Public Services:						
Economic and Community Development	-	-	-	-	-	16,432,728
Public Transportation	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Education	-	-	-	-	-	-
Maintenance and Operations	-	-	24,925,317	6,436,386	-	-
Total Public Services	-	-	24,925,317	6,436,386	-	16,432,728
PERS On-behalf Expenditures	-	2,258,693	106,115	12,793	2,928,598	140,304
Debt Service:						
Principal	-	2,256,667	30,051,851	-	124,412	1,731,298
Interest and Fiscal Charges	-	1,177,402	15,613,840	-	118,789	847,777
Bond Issuance Costs	-	-	-	-	-	-
Total Debt Service	-	3,434,069	45,665,691	-	243,201	2,579,075
Total Expenditures	-	81,081,844	70,697,123	6,449,179	114,548,466	19,152,107
Excess (Deficiency) of Revenues over Expenditures	1,737	(1,526,503)	1,505,739	3,910,302	(4,322,413)	997,802
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds:						
State Grants Fund	-	-	-	-	-	-
Federal Grants Fund	-	1,778	-	-	-	-
Miscellaneous Operational Grants Fund	-	-	-	-	-	-
Information Technology Fund	-	-	-	-	-	-
MOA Trust Fund	-	-	-	-	-	-
Electric Utility Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	476	-	-	-	-

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, 2016
 (with info for year ended December 31, 2015)

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	Anchorage Bowl Parks and Recreation Service Area
Anchorage Roads and Drainage Capital Projects Fund	\$ -	\$ -	\$ 5,900	\$ -	\$ -	\$ -
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	688
Public Transportation Capital Projects Fund	-	-	-	-	-	-
Refuse Utility Fund	-	-	-	-	-	-
Solid Waste Utility Fund	-	-	-	-	-	-
Water Utility Fund	-	-	-	-	-	-
Wastewater Utility Fund	-	-	-	-	-	-
Airport Fund	-	-	-	-	-	-
Port Fund	-	-	-	-	-	-
Metropolitan Police Capital Projects Fund	-	-	-	-	160	-
Information Technology Capital Projects Fund	-	-	-	-	-	-
Total Transfers from Other Funds	-	2,254	5,900	-	160	688
Transfers from Other Sub-Funds:						
Areawide Service Area Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Service Area Fund	-	-	-	-	-	-
LRSA Other Contributing Roads Service Area Fund	-	-	-	107,050	-	-
Total Transfers from Other Sub-Funds	-	-	-	107,050	-	-
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	-	-	(18,125)	-	-	(12,083)
State Grants Fund	-	(1,452)	(18,060)	-	(61,578)	-
Federal Grants Fund	-	-	-	-	(14,127)	-
Miscellaneous Operational Grants Fund	-	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	-	(309,262)	-	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	-	(318,279)	-	-	(494,461)	-
CBERRRSA Capital Projects Fund	-	-	-	(3,562,573)	-	-
Areawide Capital Projects Fund	-	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-
Chugiak Fire Capital Projects Fund	-	-	-	-	-	-
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	-	-	-
Public Transportation Capital Projects Fund	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	(600,000)
Girdwood Valley Capital Projects Fund	-	-	-	-	-	-
Heritage Land Bank Capital Projects Fund	-	-	-	-	-	-
Information Technology Capital Projects Fund	-	-	-	-	-	-
Information Technology Fund	-	-	-	-	-	-
Heritage Land Bank Fund	-	-	-	-	-	-
Total Transfers to Other Funds	-	(319,731)	(345,447)	(3,562,573)	(570,166)	(612,083)
Transfers to Other Sub-Funds:						
Transfer to ER-Chugiak Birchwood Rural Roads	-	-	-	(107,050)	-	-
Police and Fire Retiree Medical Administration Fund	-	-	-	-	(96,016)	-
Total Transfers to Other Sub-Funds	-	-	-	(107,050)	(96,016)	-
Proceeds from Premium on Bond Sales	-	-	-	-	-	-
Proceeds from Refunding Bonds	-	-	-	-	-	-
Proceeds from Sale of Assets	-	416,674	154,350	-	60,120	-
Insurance Recoveries	-	5,015	88,542	-	-	28,791
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	104,212	(96,655)	(3,562,573)	(605,902)	(582,604)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	1,737	(1,422,291)	1,409,084	347,729	(4,928,315)	415,198
Fund Balance (Deficit), January 1	106,567	9,322,485	12,147,700	6,786,769	16,997,088	3,817,186
Fund Balance (Deficit), December 31	\$ 108,304	\$ 7,900,194	\$ 13,556,784	\$ 7,134,498	\$ 12,068,773	\$ 4,232,384

	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	Total 2016	Total 2015
REVENUES						
Taxes:						
Real Property	\$ 3,815,415	\$ -	\$ -	\$ -	478,505,375	\$ 458,731,864
Personal Property	80,222	-	-	-	45,722,887	48,522,246
Aircraft	-	-	-	-	196,851	204,284
Motor Vehicle Registration	-	-	-	-	11,485,431	11,712,417
Motor Vehicle Rental	-	-	-	-	6,054,818	5,800,051
Hotel - Motel	-	-	-	-	10,468,982	10,896,152
Excise on Tobacco Products	-	-	-	-	22,270,476	24,081,507
Excise on Marijuana Products	-	-	-	-	19,884	-
Tax Cost Recoveries	(20)	-	-	-	248,914	266,326
Penalties and Interest	17,309	-	-	-	2,383,136	2,498,068
Total Taxes	3,912,926	-	-	-	577,356,754	562,712,915
Payments in Lieu of Taxes:						
Municipal Enterprise Service Assessment	-	-	-	-	481,160	480,082
Payments in Lieu of Property Taxes	-	-	-	-	2,707,853	2,644,431
Total Payments in Lieu of Taxes	-	-	-	-	3,189,013	3,124,513
Special Assessments:						
Collections	-	-	-	-	499,570	748,509
Penalties and Interest	-	-	-	-	139,681	39,986
Total Special Assessments	-	-	-	-	639,251	788,495
Licenses and Permits:						
Taxicab Permits and Revisions	-	-	-	-	531,642	515,153
Chauffeur Licenses and Renewals	-	-	-	-	26,225	25,795
Construction and ROW Permits	-	-	-	-	947,648	1,122,757
Animal Licenses	-	-	-	-	233,874	241,079
Mechanical Licenses and Exams	-	160,121	-	-	160,121	34,611
Local Business Licenses	-	442,261	-	-	460,741	85,734
Marijuana Licenses	-	-	-	-	25,000	-
Landscaping Plan Reviews	-	-	-	-	30,719	24,102
Building Permit Plan Reviews	-	1,125,868	-	-	2,059,274	2,772,073
Electronic Plan Reviews	-	-	-	-	204,795	-
Inspections	-	-	-	-	495,004	605,054
Building and Grading Permits	-	2,472,075	-	-	2,472,075	3,799,847
Electrical Permits	-	192,300	-	-	192,300	196,992
Mechanical, Gas and Plumbing Permits	-	507,651	-	-	507,651	547,622
Sign Permits	-	23,075	-	-	23,075	30,960
Elevator Permits	-	550,271	-	-	550,271	472,272
Mobile Home and Park Permits	-	17,700	-	-	17,700	18,650
Land Use Permits	-	-	-	-	60,935	118,598
Miscellaneous Permits	-	-	-	-	323,772	388,665
Total Licenses and Permits	-	5,491,322	-	-	9,322,822	10,999,964
Intergovernmental:						
Federal Government:						
Other Federal Grants - Direct	-	-	-	-	81,300	67,600
Build America Bond Subsidy	-	-	-	-	310,886	595,450
State of Alaska:						
Municipal Assistance	-	-	-	-	9,280,122	14,042,608
State of Alaska On-behalf Payments	33,403	73,266	42,083	7,310	8,793,544	38,563,291
Fisheries Tax	-	-	-	-	122,012	220,928
Liquor License	-	-	-	-	89,750	368,550
Electric Co-op Allocation	-	-	-	-	824,451	828,226
National Forest Allocation	-	-	-	-	(16,966)	156,621
Traffic Signal Management	-	-	-	-	498,659	516,618
State Grant Revenue - Direct	-	-	-	-	1,476,802	1,503,769
Total Intergovernmental	33,403	73,266	42,083	7,310	21,460,560	56,863,661
Charges for Services:						
Aquatics	235,401	-	-	-	1,009,838	1,028,829
Recreation Centers and Programs	136,655	-	-	-	380,391	271,226
Recreation Center Rentals and Activities	-	-	-	-	264	8,884
Parks and Recreation	-	-	-	-	526,881	611,656
Sports and Parks Activities	81,243	-	-	-	506,213	691,536
Camping Fees	-	-	-	-	100,440	131,101
School District Service Fees	-	-	402,354	-	725,877	704,273
Golf Fees	-	-	-	-	28,890	11,257
Ambulance Service Fees	-	-	-	-	8,855,555	9,868,355
Police Services	-	-	-	-	194,402	219,271
DWI Impound Administrative Fees	-	-	-	-	569,621	856,760
Incarceration Cost Recovery	-	-	-	-	197,800	324,200
Health Service Fees	-	-	-	-	426,202	532,530
Sanitary Inspection Fees	-	-	-	-	1,659,137	1,607,842
Cemetery Fees	-	-	-	-	328,559	299,700
Zoning Fees	-	-	-	-	395,742	359,600
Maps and Publications	-	-	-	-	8,285	5,346
Platting Fees	-	-	-	-	344,938	445,390
Fire and Rescue Operation Fees	-	-	-	-	-	46
Fire Alarm Fees	-	-	-	-	97,213	103,509
Animal Shelter Fees	-	-	-	-	211,913	227,331
Mapping Fees	-	-	-	-	4,829	6,180
Hazardous Waste Fees	-	-	-	-	193,959	151,514
Fire Inspection Fees	-	-	-	-	173,268	123,455
Transit Fees	-	-	-	-	3,886,779	4,191,163
Transit Advertising Fees	-	-	-	-	285,304	224,021

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, 2016
(with info for year ended December 31, 2015)

Exhibit AA-3

	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	Total 2016	Total 2015
Library Fees	\$ -	\$ -	\$ -	\$ -	380	1,640
Lost Book Reimbursement	-	-	-	-	23,017	28,685
Sale of Books	-	-	-	-	1	21
Copier Fees	-	9,521	-	-	42,458	44,429
Reimbursed Costs	26,969	-	223,933	-	1,841,667	2,505,943
Miscellaneous Services	-	-	-	-	56,584	81,322
Total Charges for Services	480,268	9,521	626,287	-	23,076,407	25,667,015
Fines and Forfeitures:						
Parking Enforcement Fines	-	-	-	-	97,444	145,339
Library Book Fines	-	-	-	-	127,272	154,798
Traffic Court Fines	-	-	-	-	1,147,627	1,592,061
Trial Court Fines	-	-	-	-	1,807,949	2,864,829
Counter Fines	-	-	-	-	1,175,598	1,058,344
Curfew Fines	-	-	-	-	2,463	6,281
Minor Tobacco Fines	-	-	-	-	1,115	3,788
Pre-Trial Diversion Costs	-	-	-	-	65,291	95,350
Other Fines and Forfeitures	1,124	-	-	-	279,173	309,286
Total Fines and Forfeitures	1,124	-	-	-	4,703,932	6,230,076
Investment Income (Loss):						
Short-Term Investments (Loss)	204,663	(51,801)	43,225	(1,580)	315,950	79,355
Other (Loss)	-	-	-	-	(5,235)	(4,875)
Total Investment Income (Loss)	204,663	(51,801)	43,225	(1,580)	310,715	74,480
Restricted Contributions	-	-	-	-	113,284	107,051
Other:						
Leases and Rentals	19,950	-	-	-	606,229	633,247
Parking Garages and Lots	-	-	-	-	56,955	52,970
Ticket Surcharges	-	-	-	-	53,050	122,161
Collection Revenue	-	-	-	-	150,171	187,547
Appeal Receipts	-	650	-	-	3,353	2,958
Criminal Rule 8 Collection Costs	-	-	-	-	127,579	191,135
Prior Year Expenditure Recovery	11,604	435	-	-	646,431	534,348
Claims and Judgments	-	-	-	-	6,859	75,000
Cash Over and Short	-	-	-	-	-	(2)
Miscellaneous	590	-	1,165,963	-	1,523,964	1,388,964
Total Other	32,144	1,085	1,165,963	-	3,174,574	3,188,328
Total Revenues	4,664,528	5,523,393	1,877,558	5,730	643,347,312	669,756,498
EXPENDITURES						
General Government:						
Assembly	-	-	-	-	4,694,811	4,341,503
Equal Rights Commission	-	-	-	-	909,057	793,213
Internal Audit	-	-	-	-	113,284	109,033
Office of the Mayor	-	-	-	-	1,701,614	1,197,185
Municipal Attorney	-	-	-	-	1,670,312	1,786,078
Municipal Manager	-	-	-	-	(310,414)	(449,990)
Heritage Land Bank	-	-	-	-	914,079	743,751
Finance	-	-	1,914,631	-	9,769,465	10,129,601
Information Technology	-	-	-	-	323,711	369,963
Employee Relations	-	-	-	185,580	387,927	417,596
Purchasing	-	-	-	-	271,751	152,205
Total General Government	-	-	1,914,631	185,580	20,445,597	19,590,138
Public Safety:						
Health and Human Services	-	-	-	-	12,889,999	12,800,495
Fire Services	-	-	-	-	100,613,999	96,766,512
Police Services	-	-	-	-	111,567,157	109,308,235
Total Public Safety	-	-	-	-	225,071,155	218,875,242
Public Services:						
Economic and Community Development	2,471,513	-	-	-	43,565,314	40,880,429
Public Transportation	-	-	-	-	25,912,782	22,484,726
Public Works	-	7,098,976	-	-	22,885,745	22,166,714
Education	-	-	-	-	242,707,116	239,493,695
Maintenance and Operations	-	-	-	-	32,604,980	31,283,806
Total Public Services	2,471,513	7,098,976	-	-	367,675,937	356,309,370
PERS On-behalf Expenditures	33,403	73,266	42,083	7,310	8,793,544	38,563,291
Debt Service:						
Principal	181,000	-	-	-	36,335,000	35,649,998
Interest and Fiscal Charges	66,040	-	-	-	19,212,647	18,540,620
Bond Issuance Costs	-	-	-	-	-	290,109
Total Debt Service	247,040	-	-	-	55,547,647	54,480,727
Total Expenditures	2,751,956	7,172,242	1,956,714	192,890	677,533,880	687,818,768
Excess (Deficiency) of Revenues over Expenditures	1,912,572	(1,648,849)	(79,156)	(187,160)	(34,186,568)	(18,062,270)
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds:						
State Grants Fund	-	-	-	-	2,470	-
Federal Grants Fund	-	-	-	-	1,778	-
Miscellaneous Operational Grants Fund	-	-	-	-	258,170	8,471
Information Technology Fund	-	-	-	-	-	19,110
MOA Trust Fund	-	-	-	-	5,400,000	5,200,000
Electric Utility Fund	-	-	-	-	5,983,574	14,566,965
Areawide Capital Projects Fund	-	-	-	-	-	108
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	476	169

Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2016
(with info for year ended December 31, 2015)

	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	Total 2016	Total 2015
Anchorage Roads and Drainage Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	5,900	1,875
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	688	237
Public Transportation Capital Projects Fund	-	-	-	-	-	13
Refuse Utility Fund	-	-	-	-	539,785	2,594,606
Solid Waste Utility Fund	-	-	-	-	1,105,279	947,020
Water Utility Fund	-	-	-	-	7,314,997	7,113,584
Wastewater Utility Fund	-	-	-	-	5,704,269	5,285,575
Airport Fund	-	-	-	-	37,622	40,051
Port Fund	-	-	-	-	2,114,268	2,056,004
Metropolitan Police Capital Projects Fund	-	-	-	-	160	-
Information Technology Capital Projects Fund	-	-	-	-	21,009	-
Total Transfers from Other Funds	-	-	-	-	28,490,445	37,833,788
Transfers from Other Sub-Funds:						
Areawide Service Area Fund	-	-	-	99,936	99,936	98,908
Anchorage Metropolitan Police Service Area Fund	-	-	-	96,016	96,016	95,030
LRSA Other Contributing Roads Service Area Fund	-	-	-	-	107,050	107,186
Total Transfers from Other Sub-Funds	-	-	-	195,952	303,002	301,124
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	-	-	-	-	(604,165)	(567,054)
State Grants Fund	-	-	-	-	(1,153,948)	(414,897)
Federal Grants Fund	-	-	-	-	(1,579,227)	(525,918)
Miscellaneous Operational Grants Fund	-	-	-	-	(16,897)	(86,355)
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	(782,806)	(156,764)
ER-Chugiak Parks and Recreation Capital Projects Fund	(1,950,750)	-	-	-	(1,950,750)	(1,155,459)
Police and Fire Retiree Medical Liability Fund	-	-	-	-	(969,532)	(1,504,034)
CBERRRSA Capital Projects Fund	-	-	-	-	(3,562,573)	(3,716,948)
Areawide Capital Projects Fund	-	-	-	-	(3,367,065)	(1,842,147)
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	(90,033)	(670,400)
Chugiak Fire Capital Projects Fund	-	-	-	-	-	(23,604)
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	-	(40,000)	(115,237)
Public Transportation Capital Projects Fund	-	-	-	-	-	(730,753)
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	(600,000)	(578,000)
Girdwood Valley Capital Projects Fund	-	-	-	-	(518,712)	(274,011)
Heritage Land Bank Capital Projects Fund	-	-	-	-	(49,958)	-
Information Technology Capital Projects Fund	-	-	-	-	-	(74,420)
Information Technology Fund	-	-	-	-	-	(403,085)
Heritage Land Bank Fund	-	-	-	-	(94,514)	-
Total Transfers to Other Funds	(1,950,750)	-	-	-	(15,380,180)	(12,839,086)
Transfers to Other Sub-Funds:						
Transfer to ER-Chugiak Birchwood Rural Roads	-	-	-	-	(107,050)	(107,186)
Police and Fire Retiree Medical Administration Fund	-	-	-	-	(195,952)	(193,938)
Total Transfers to Other Sub-Funds	-	-	-	-	(303,002)	(301,124)
Proceeds from Premium on Bond Sales	-	-	-	-	-	18,866,060
Proceeds from Refunding Bonds	-	-	-	-	-	115,250,000
Proceeds from Sale of Assets	-	-	-	-	2,253,791	281,173
Insurance Recoveries	-	-	-	-	253,654	404,236
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	(133,821,377)
Total Other Financing Sources (Uses)	(1,950,750)	-	-	195,952	15,617,710	25,974,794
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(38,178)	(1,648,849)	(79,156)	8,792	(18,568,858)	7,912,524
Fund Balance (Deficit), January 1	4,259,141	(1,588,712)	2,387,043	104,780	83,627,685	75,715,161
Fund Balance (Deficit), December 31	\$ 4,220,963	\$ (3,237,561)	\$ 2,307,887	\$ 113,572	\$ 65,058,827	\$ 83,627,685

MUNICIPALITY OF ANCHORAGE, ALASKA
 Areawide Service Area
 Comparative Balance Sheet
 December 31, 2016 and 2015

	2016	2015
ASSETS		
Cash	\$ 18,926	\$ 17,809
Equity in General Cash Pool	78,417,675	90,238,501
Accrued Interest on Investments	589,426	454,703
Taxes Receivable:		
Delinquent Taxes	3,587,270	3,769,762
Tax Liens	468,069	213,714
Penalties and Interest	1,398,746	1,275,738
Less: Allowance for Uncollectibles	(72,870)	(76,998)
Total Net Taxes Receivable	5,381,215	5,182,216
Accounts Receivable:		
Accounts Receivable	10,729,942	15,052,711
Less: Allowance for Uncollectibles	(3,747,581)	(3,902,440)
Total Net Accounts Receivable	6,982,361	11,150,271
Intergovernmental Receivables	907,043	904,825
Due from Other Sub-Funds:		
Former City Service Area Fund	1,126	1,096
Building Safety Fund	2,906,156	1,216,778
Total Due from Other Sub-Funds	2,907,282	1,217,874
Due from Other Funds:		
Federal Grants Fund	-	1,758,226
Areawide Capital Projects Fund	89,910	89,910
Merrill Field Airport Fund	46,432	-
Merrill Field Airport Capital Projects Fund	2,165,095	-
Information Technology Fund	6,208,266	4,469,445
Information Technology Capital Projects Fund	1,303,895	57,873
Police and Fire Retirement Trust Fund	-	9,250
E911 Surcharge Fund	2,004,629	830,710
MOA Trust Fund	18,464	130,071
Other Restricted Resources Fund	67,738	127,379
Total Due from Other Funds	11,904,429	7,472,864
Inventories, at Cost	1,358,986	1,508,470
Prepaid Items and Deposits	32,450	-
Advance to Areawide Capital Projects Fund	903,432	1,062,188
TOTAL ASSETS	\$ 109,403,225	\$ 119,209,721

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Comparative Balance Sheet
December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
LIABILITIES		
Accounts Payable and Contract Retainages	\$ 3,462,047	\$ 2,921,301
Accrued Payroll Liabilities	3,984,028	4,536,642
Due to Component Units:		
Anchorage School District	82,130,225	79,803,656
Unearned Revenue and Deposits	992,399	1,021,390
Total Liabilities	<u>90,568,699</u>	<u>88,282,989</u>
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	4,301,053	3,646,465
Unavailable Revenues - Risk Management Claims	160,928	147,680
Unavailable Revenues - Build American Bonds Interest	55,086	-
Time Restricted Health Permits Receipts	560,045	550,545
Total Deferred Inflows of Resources	<u>5,077,112</u>	<u>4,344,690</u>
 FUND BALANCE		
Nonspendable	2,294,868	2,570,658
Committed	12,388,567	11,536,209
Assigned	-	9,094,718
Unassigned	(926,021)	3,380,457
Total Fund Balance	<u>13,757,414</u>	<u>26,582,042</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u><u>\$ 109,403,225</u></u>	<u><u>\$ 119,209,721</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Areawide Service Area
 Comparative Statements of Revenues, Expenditures, Other Financing
 Sources (Uses) and Changes in Fund Balance
 For The Years Ended December 31, 2016 and 2015

	2016	2015
REVENUES		
Taxes	\$ 293,296,523	\$ 284,074,702
Assessments in Lieu of Taxes	3,189,013	3,124,513
Licenses and Permits	3,204,666	3,452,509
Intergovernmental	14,665,520	30,436,641
Charges for Services	18,147,538	19,910,520
Fines and Forfeitures	353,039	463,904
Investment Income	54,281	238,580
Restricted Contributions	113,284	107,051
Other	1,260,534	1,281,459
Total Revenues	<u>334,284,398</u>	<u>343,089,879</u>
EXPENDITURES		
General Government:		
Assembly	4,694,811	4,341,503
Equal Rights Commission	909,057	793,213
Internal Audit	113,284	109,033
Office of the Mayor	1,701,614	1,197,185
Municipal Attorney	1,670,312	1,786,078
Municipal Manager	(310,414)	(449,990)
Finance	7,854,834	8,344,710
Information Technology	323,711	369,963
Employee Relations	202,347	220,875
Purchasing	271,751	152,205
Heritage Land Bank	914,079	743,751
Total General Government	<u>18,345,386</u>	<u>17,608,526</u>
Public Safety:		
Health and Human Services	12,889,999	12,800,495
Fire Services	23,109,371	21,553,864
Police Services	33,852	63,583
Total Public Safety	<u>36,033,222</u>	<u>34,417,942</u>
Public Services:		
Economic and Community Development	24,436,356	22,524,240
Public Transportation	25,912,782	22,484,726
Public Works	15,786,769	15,014,284
Education	242,707,116	239,493,695
Total Public Services	<u>308,843,023</u>	<u>299,516,945</u>
PERS On-behalf Expenditures	3,190,979	14,056,262
Debt Service:		
Principal	1,983,202	1,896,584
Interest and Fiscal Charges	1,387,956	1,385,719
Bond Issuance Costs	-	30,066
Total Debt Service	<u>3,371,158</u>	<u>3,312,369</u>
Total Expenditures	<u>369,783,768</u>	<u>368,912,044</u>
Deficiency of Revenues over Expenditures	<u>(35,499,370)</u>	<u>(25,822,165)</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from Premium on Bond Sales	-	1,258,366
Proceeds for Refunding Bonds	-	7,687,175
Payment to Refunding Bond Escrow Agent	-	(8,925,886)
Transfers from Other Funds	28,481,443	37,831,507
Transfers to Other Sub-Funds	(99,936)	(98,908)
Transfers to Other Funds	(7,460,718)	(4,859,970)
Proceeds from Sale of Assets	1,622,647	92,833
Insurance Recoveries	131,306	116,616
Total Other Financing Sources (Uses)	<u>22,674,742</u>	<u>33,101,733</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(12,824,628)	7,279,568
Fund Balance, January 1	26,582,042	19,302,474
Fund Balance, December 31	<u>\$ 13,757,414</u>	<u>\$ 26,582,042</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2016

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 226,403,572	\$ 225,307,104	\$ (1,096,468)
Personal Property	21,754,469	21,340,589	(413,880)
Aircraft	210,000	196,851	(13,149)
Motor Vehicle Registration	7,018,256	6,666,930	(351,326)
Motor Vehicle Rental	5,920,407	6,054,818	134,411
Hotel and Motel	10,835,593	10,055,032	(780,561)
Excise on Tobacco Products	22,401,673	22,270,476	(131,197)
Excise on Marijuana Products	700,920	19,884	(681,036)
Penalties and Interest	1,296,545	1,138,325	(158,220)
Tax Cost Recoveries	260,100	246,514	(13,586)
Total Taxes	296,801,535	293,296,523	(3,505,012)
Assessments in Lieu of Taxes:			
Municipal Enterprise Service Assessment	468,878	481,160	12,282
Assessments in Lieu of Property Taxes	2,644,448	2,707,853	63,405
Total Assessments in Lieu of Taxes	3,113,326	3,189,013	75,687
Licenses and Permits:			
Taxicab Permits and Revisions	502,500	531,642	29,142
Chauffeur Licenses and Renewals	28,500	26,225	(2,275)
Construction and ROW Permits	1,035,000	947,648	(87,352)
Animal Licenses	256,500	233,874	(22,626)
Local Business Licenses	8,000	18,480	10,480
Marijuana Licenses	25,500	25,000	(500)
Landscaping Plan Reviews	29,000	30,059	1,059
Building Permit Plan Reviews	325,000	307,232	(17,768)
Electronic Plan Reviews	250,000	204,795	(45,205)
Inspections	671,720	495,004	(176,716)
Land Use Permits	115,000	60,935	(54,065)
Miscellaneous Permits	309,130	323,772	14,642
Total Licenses and Permits	3,555,850	3,204,666	(351,184)
Intergovernmental:			
Other Federal Grants - Direct	41,300	81,300	40,000
Build America Bond Subsidy	73,850	31,637	(42,213)
Fisheries Tax	126,176	122,012	(4,164)
Electric Co-op Allocation	474,722	482,668	7,946
Municipal Assistance	9,200,000	9,280,122	80,122
PERS On-behalf Revenues	-	3,190,979	3,190,979
State Grant Revenue - Direct	1,330,300	1,476,802	146,502
Total Intergovernmental	11,246,348	14,665,520	3,419,172
Charges for Services:			
Sports and Parks Activities	70,000	97,372	27,372
School District Service Fees	40,000	46,346	6,346
Ambulance Service Fees	9,310,600	8,855,555	(455,045)
DWI Impound Administrative Fees	508,082	352,074	(156,008)
Health Service Fees	559,155	426,202	(132,953)
Sanitary Inspection Fees	1,661,095	1,659,137	(1,958)
Cemetery Fees	322,634	328,559	5,925
Zoning Fees	420,000	395,742	(24,258)
Maps and Publications	6,500	8,285	1,785
Platting Fees	361,375	344,938	(16,437)
Fire Alarm Fees	-	312	312
Animal Shelter Fees	275,750	211,913	(63,837)
Mapping Fees	4,000	4,829	829
Transit Fees	4,058,187	3,886,779	(171,408)
Transit Advertising Fees	350,000	285,304	(64,696)
Library Fees	2,700	380	(2,320)
Lost Book Reimbursement	25,000	23,017	(1,983)
Sale of Books	-	1	1

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2016

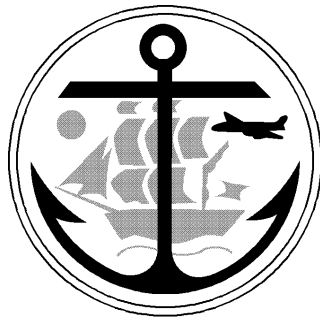
	Estimated	Actual	Variance With Final Budget
Copier Fees	\$ 25,730	\$ 32,937	\$ 7,207
Reimbursed Costs	1,529,770	1,131,272	(398,498)
Miscellaneous Services	87,225	56,584	(30,641)
Total Charges for Services	<u>19,617,803</u>	<u>18,147,538</u>	<u>(1,470,265)</u>
Fines and Forfeitures:			
Parking Enforcement Fines	138,000	97,444	(40,556)
Library Book Fines	148,000	127,272	(20,728)
Pre-Trial Diversion Costs	120,000	65,291	(54,709)
Other Fines and Forfeitures	62,750	63,032	282
Total Fines and Forfeitures	<u>468,750</u>	<u>353,039</u>	<u>(115,711)</u>
Investment Income (Loss):			
Short-term Investments	756,354	59,516	(696,838)
Other (Loss)	-	(5,235)	(5,235)
Total Investment Income (Loss)	<u>756,354</u>	<u>54,281</u>	<u>(702,073)</u>
Restricted Contributions	113,082	113,284	202
Other:			
Leases and Rentals	539,994	538,259	(1,735)
Parking Garages and Lots	68,501	56,955	(11,546)
Ticket Surcharges	140,177	53,050	(87,127)
Collection Revenues	200,000	150,171	(49,829)
Appeal Receipts	1,000	2,703	1,703
Prior Year Expenditure Recovery	35,000	234,006	199,006
Claims and Judgments	-	6,859	6,859
Miscellaneous	181,050	218,531	37,481
Total Other	<u>1,165,722</u>	<u>1,260,534</u>	<u>94,812</u>
Total Revenues	<u>336,838,770</u>	<u>334,284,398</u>	<u>(2,554,372)</u>
Transfers from Other Funds:			
MOA Trust Fund	5,500,000	5,400,000	(100,000)
State Dir/Fed Pass-Thru Grants	-	2,470	2,470
Miscellaneous Operational Grants Fund	-	258,170	258,170
Information Technology Capital Projects Fund	-	21,009	21,009
Electric Utility Fund	5,829,813	5,983,574	153,761
Refuse Utility Fund	538,763	539,785	1,022
Solid Waste Utility Fund	1,077,098	1,105,279	28,181
Water Utility Fund	7,127,022	7,314,997	187,975
Wastewater Utility Fund	5,557,686	5,704,269	146,583
Airport Fund	36,655	37,622	967
Port Fund	2,060,042	2,114,268	54,226
Total Transfers from Other Funds	<u>27,727,079</u>	<u>28,481,443</u>	<u>754,364</u>
Proceeds from Sale of Assets	1,762,179	1,622,647	(139,532)
Insurance Recoveries	34,846	131,306	96,460
TOTAL	<u>\$ 366,362,874</u>	<u>\$ 364,519,794</u>	<u>\$ (1,843,080)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2016

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Assembly	\$ 3,889,915	\$ 4,541,862	\$ 4,694,811	\$ -	\$ 4,694,811	\$ (152,949)
Equal Rights Commission	949,916	1,002,923	909,057	-	909,057	93,866
Internal Audit	115,195	113,082	113,284	-	113,284	(202)
Office of the Mayor	1,150,752	1,711,479	1,701,614	-	1,701,614	9,865
Municipal Attorney	1,994,439	1,792,416	1,670,312	-	1,670,312	122,104
Municipal Manager	(333,943)	(108,601)	(310,414)	-	(310,414)	201,813
Finance	8,791,544	8,059,474	7,854,834	-	7,854,834	204,640
Information Technology	378,102	348,818	323,711	-	323,711	25,107
Employee Relations	54,413	(33,024)	202,347	-	202,347	(235,371)
Purchasing	269,500	269,500	271,751	-	271,751	(2,251)
Heritage Land Bank	968,018	814,860	914,079	-	914,079	(99,219)
Total General Government	18,227,851	18,512,789	18,345,386	-	18,345,386	167,403
Public Safety:						
Health and Human Services	13,252,266	13,166,220	12,889,999	-	12,889,999	276,221
Fire Services	21,363,161	22,573,402	23,109,371	-	23,109,371	(535,969)
Police Services	50,400	50,400	33,852	-	33,852	16,548
Total Public Safety	34,665,827	35,790,022	36,033,222	-	36,033,222	(243,200)
Public Services:						
Economic and Community Development	22,776,491	24,129,382	24,436,356	-	24,436,356	(306,974)
Public Transportation	23,255,558	23,287,329	25,912,782	-	25,912,782	(2,625,453)
Public Works	15,074,840	16,193,634	15,786,769	-	15,786,769	406,865
Education	-	242,707,116	242,707,116	-	242,707,116	-
Total Public Services	61,106,889	306,317,461	308,843,023	-	308,843,023	(2,525,562)
PERS On-behalf Expenditures	-	-	3,190,979	-	3,190,979	(3,190,979)
Debt Service:						
Principal	1,981,203	1,987,201	1,983,202	-	1,983,202	3,999
Interest and Fiscal Charges	1,480,357	1,444,595	1,387,956	-	1,387,956	56,639
Total Debt Service	3,461,560	3,431,796	3,371,158	-	3,371,158	60,638
Transfers to Other Sub-Funds:						
Police and Fire Retiree Medical Administration Fund	99,529	99,929	99,936	-	99,936	(7)
Total Transfers to Other Sub-Funds	99,529	99,929	99,936	-	99,936	(7)
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	556,950	573,957	573,957	-	573,957	-
State Grants Fund	618,536	1,095,696	1,072,858	-	1,072,858	22,838
Federal Grants Fund	377,908	1,565,210	1,565,100	-	1,565,100	110
Heritage Land Bank Fund	-	157,164	94,514	-	94,514	62,650
Miscellaneous Operational Grants Fund	-	16,897	16,897	-	16,897	-
Police and Fire Retiree Medical Liability Fund	156,152	156,780	156,792	-	156,792	(12)
Areawide Capital Projects Fund	1,228,763	3,413,382	3,367,065	-	3,367,065	46,317
Anchorage Fire Service Area Capital Projects Fund	-	90,033	90,033	-	90,033	-
Anchorage Roads & Drain SA Capital Projects Fund	-	473,544	473,544	-	473,544	-
Heritage Land Bank Capital Projects Fund	-	49,958	49,958	-	49,958	-
Total Transfer to Other Funds	2,938,309	7,592,621	7,460,718	-	7,460,718	131,903
TOTAL	\$ 120,499,965	\$ 371,744,618	\$ 377,344,422	\$ -	\$ 377,344,422	\$ (5,599,804)

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, 2016

EXPENDITURES	PERS		Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges		Actual on GAAP Basis
	Personnel Services	On-behalf Expenditures					To	From Other Departments	
General Government:									
Assembly	\$ 2,031,621	\$ -	\$ 43,801	\$ 1,357,728	\$ -	\$ 30,617	\$ 1,231,044	\$ 4,694,811	
Equal Rights Commission	659,049	-	4,976	23,821	-	5,678	215,533	909,057	
Internal Audit	559,836	-	401	8,684	-	136	(455,773)	113,284	
Office of the Mayor	1,306,920	-	4,384	1,347,166	-	7,824	(964,679)	1,701,615	
Municipal Attorney	5,843,966	-	33,797	1,542,492	-	-	(5,749,943)	1,670,312	
Municipal Manager	1,805,251	-	51,392	127,779	878,530	29,503	(2,324,339)	568,116	
Finance	12,633,656	900,287	63,532	1,030,711	210,163	30,928	(5,903,994)	8,965,283	
Information Technology	631,368	-	53,924	468,395	-	617	(830,593)	323,711	
Employee Relations	3,311,440	-	17,406	111,884	-	16,070	(3,254,454)	202,346	
Purchasing	1,634,727	-	6,123	72,464	-	-	(1,441,563)	271,751	
Heritage Land Bank	461,701	-	2,931	6,279,291	-	1,022	(5,830,866)	914,079	
Total General Government	30,879,535	900,287	282,667	12,370,415	1,088,693	122,395	(25,309,627)	20,334,365	
Public Safety:									
Health and Human Services	4,376,595	307,823	192,481	6,134,596	326,284	31,726	2,154,601	13,524,106	
Fire Services	15,903,775	441,512	653,661	6,134,953	854,071	(11,430)	428,412	24,404,954	
Police Services	-	-	-	33,852	-	-	-	33,852	
Total Public Safety	20,280,370	749,335	846,142	12,303,401	1,180,355	20,296	2,583,013	37,962,912	
Public Services:									
Economic and Community Development	8,722,993	321,861	143,220	11,023,511	579,392	35,634	4,510,998	25,337,609	
Public Transportation	15,670,963	422,419	2,365,776	3,908,046	522,718	29,013	3,938,984	26,857,919	
Public Works	25,235,679	797,078	1,224,224	7,225,657	-	197,972	(18,096,763)	16,583,847	
Education	-	-	-	242,707,116	-	-	-	242,707,116	
Total Public Services	49,629,635	1,541,358	3,733,220	264,864,330	1,102,110	262,619	(9,646,781)	311,486,491	
Transfers to Other Sub-Funds:									
Police and Fire Retiree Medical Administration Fund	-	-	-	99,936	-	-	-	99,936	
Total Transfers to Other Sub-Funds	-	-	-	99,936	-	-	-	99,936	
Transfers to Other Funds:									
Convention Center Operating Reserve Fund	-	-	-	573,957	-	-	-	573,957	
State Grants Fund	-	-	-	1,072,858	-	-	-	1,072,858	
Federal Grants Fund	-	-	-	1,565,100	-	-	-	1,565,100	
Heritage Land Bank Fund	-	-	-	94,514	-	-	-	94,514	
Miscellaneous Operational	-	-	-	-	-	-	-	-	
Grants Fund	-	-	-	16,897	-	-	-	16,897	
Police and Fire Retiree Medical Liability Fund	-	-	-	156,792	-	-	-	156,792	
Areawide Capital Projects Fund	-	-	-	3,367,065	-	-	-	3,367,065	
Heritage Land Bank Capital Projects Fund	-	-	-	49,958	-	-	-	49,958	
Anchorage Fire Service Area Capital Projects Fund	-	-	-	90,033	-	-	-	90,033	
Anchorage Roads & Drain SA Capital Projects Fund	-	-	-	473,544	-	-	-	473,544	
Total Transfers to Other Funds	-	-	-	7,460,718	-	-	-	7,460,718	
TOTAL	\$100,789,540	\$ 3,190,980	\$ 4,862,029	\$ 297,098,800	\$ 3,371,158	\$ 405,310	\$ (32,373,395)	\$ 377,344,422	



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MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
ASSETS		
Taxes Receivable:		
Delinquent Taxes	\$ 7,590	\$ 7,590
Less: Allowance for Uncollectibles	(4)	(4)
Total Net Taxes Receivable	7,586	7,586
Special Assessments Receivable:		
Current	1,385	420
Unbilled	5,797	6,762
Total Special Assessments Receivable	7,182	7,182
TOTAL ASSETS	14,768	14,768
LIABILITIES		
Due to Areawide	1,126	1,096
Total Liabilities	1,126	1,096
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	7,586	7,586
Unavailable Revenues - Special Assessments	7,182	7,182
Total Deferred Inflows of Resources	14,768	14,768
FUND DEFICIT		
Unassigned	(1,126)	(1,096)
Total Fund Deficit	(1,126)	(1,096)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND DEFICIT	\$ 14,768	\$ 14,768

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2016 and 2015

	2016	2015
REVENUES		
Investment Loss	\$ (30)	\$ (19)
Total Revenues	(30)	(19)
EXPENDITURES		
Public Services:		
Maintenance and Operations	-	-
Total Expenditures	-	-
Deficiency of Revenues over Expenditures	(30)	(19)
Fund Deficit, January 1	(1,096)	(1,077)
Fund Deficit, December 31	\$ (1,126)	\$ (1,096)

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2016

	Estimated	Actual	Variance With Final Budget
REVENUES			
Investment Loss - Short-term Investments	\$ -	\$ (30)	\$ (30)
TOTAL	\$ -	\$ (30)	\$ (30)

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2016

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, 2016

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA
 Chugiak Fire Service Area
 Comparative Balance Sheet
 December 31, 2016 and 2015

	2016	2015
ASSETS		
Equity in General Cash Pool	\$ 1,576,582	\$ 1,288,326
Taxes Receivable:		
Delinquent Taxes	46,970	43,002
Penalties and Interest	4,544	3,899
Less: Allowance for Uncollectibles	(352)	(252)
Total Net Taxes Receivable	51,162	46,649
Intergovernmental Receivables	2,845	2,780
TOTAL ASSETS	1,630,589	1,337,755
 LIABILITIES		
Accounts Payable	-	40,969
Total Liabilities	-	40,969
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	43,496	38,868
Total Deferred Inflows of Resources	43,496	38,868
 FUND BALANCE		
Committed	100,053	99,687
Unassigned	1,487,040	1,158,231
Total Fund Balance	1,587,093	1,257,918
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 1,630,589	\$ 1,337,755

MUNICIPALITY OF ANCHORAGE, ALASKA
 Chugiak Fire Service Area
 Comparative Statements of Revenues, Expenditures, and Other
 Financing Uses and Changes in Fund Balance
 For the Years Ended December 31, 2016 and 2015

	2016	2015
REVENUES		
Taxes	\$ 1,252,241	\$ 1,213,827
Intergovernmental	1,535	1,542
Investment Income	29,862	31,502
Other	258,300	95,444
Total Revenues	1,541,938	1,342,315
EXPENDITURES		
Public Safety:		
Fire Services	1,212,763	1,208,333
Total Expenditures	1,212,763	1,208,333
Excess of Revenues over Expenditures	329,175	133,982
OTHER FINANCING USES		
Transfers to Other Funds	-	(23,604)
Total Other Financing Uses	-	(23,604)
Excess of Revenues over Expenditures and Other Financing Uses	329,175	110,378
Fund Balance, January 1	1,257,918	1,147,540
Fund Balance, December 31	\$ 1,587,093	\$ 1,257,918

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2016

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 1,203,488	\$ 1,194,169	\$ (9,319)
Personal Property	34,036	28,366	(5,670)
Motor Vehicle Registration	22,017	20,912	(1,105)
Penalties and Interest	7,369	8,762	1,393
Tax Cost Recoveries	-	32	32
Total Taxes	<u>1,266,910</u>	<u>1,252,241</u>	<u>(14,669)</u>
Intergovernmental:			
Electric Co-op Allocation	1,510	1,535	25
Investment Income - Short-term Investments	10,113	29,862	19,749
Other:			
Prior Year Expenditure Recovery	-	258,300	258,300
TOTAL	<u>\$ 1,278,533</u>	<u>\$ 1,541,938</u>	<u>\$ 263,405</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2016

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ 1,404,521	\$ 1,278,533	\$ 1,212,763	\$ -	\$ 1,212,763	\$ 65,770
TOTAL	<u>\$ 1,404,521</u>	<u>\$ 1,278,533</u>	<u>\$ 1,212,763</u>	<u>\$ -</u>	<u>\$ 1,212,763</u>	<u>\$ 65,770</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, 2016

EXPENDITURES	Supplies	Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:					
Fire Services	\$ 30,109	\$ 917,155	\$ -	\$ 265,499	\$ 1,212,763
TOTAL	<u>\$ 30,109</u>	<u>\$ 917,155</u>	<u>\$ -</u>	<u>\$ 265,499</u>	<u>\$ 1,212,763</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Glen Alps Service Area
 Comparative Balance Sheet
 December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
ASSETS		
Equity in General Cash Pool	\$ 222,754	\$ 204,138
Taxes Receivable:		
Delinquent Taxes	8,692	8,358
Penalties and Interest	277	138
Less: Allowance for Uncollectibles	<u>(14)</u>	<u>(9)</u>
Total Net Taxes Receivable	<u>8,955</u>	<u>8,487</u>
Intergovernmental Receivables	<u>818</u>	<u>799</u>
TOTAL ASSETS	<u><u>232,527</u></u>	<u><u>213,424</u></u>
 LIABILITIES		
Accounts Payable	<u>20,573</u>	<u>21,017</u>
Total Liabilities	<u>20,573</u>	<u>21,017</u>
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	<u>8,868</u>	<u>8,038</u>
Total Deferred Inflows of Resources	<u>8,868</u>	<u>8,038</u>
 FUND BALANCE		
Committed	23,876	22,018
Unassigned	<u>179,210</u>	<u>162,351</u>
Total Fund Balance	<u>203,086</u>	<u>184,369</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u><u>\$ 232,527</u></u>	<u><u>\$ 213,424</u></u>

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, 2016 and 2015

	2016	2015
REVENUES		
Taxes	\$ 345,143	\$ 331,840
Intergovernmental	432	434
Investment Income	2,552	1,059
Total Revenues	348,127	333,333
EXPENDITURES		
Public Services:		
Maintenance and Operations	289,410	266,889
Total Expenditures	289,410	266,889
Excess of Revenues over Expenditures	58,717	66,444
OTHER FINANCING USES		
Transfers to Other Funds	(40,000)	(40,000)
Total Other Financing Uses	(40,000)	(40,000)
Excess of Revenues over Expenditures and Other Financing Uses	18,717	26,444
Fund Balance, January 1	184,369	157,925
Fund Balance, December 31	\$ 203,086	\$ 184,369

MUNICIPALITY OF ANCHORAGE, ALASKA
Glen Alps Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2016

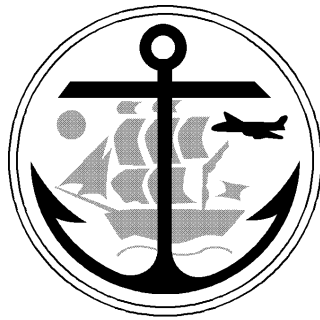
REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 336,969	\$ 336,537	\$ (432)
Personal Property	989	1,083	94
Motor Vehicle Registration	6,326	6,009	(317)
Penalties and Interest	2,033	1,514	(519)
Total Taxes	<u>346,317</u>	<u>345,143</u>	<u>(1,174)</u>
Intergovernmental:			
Electric Co-op Allocation	425	432	7
Investment Income - Short-term Investments	1,173	2,552	1,379
TOTAL	<u>\$ 347,915</u>	<u>\$ 348,127</u>	<u>\$ 212</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, 2016

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	\$ 295,250	\$ 307,915	\$ 289,410	\$ -	\$ 289,410	\$ 18,505
Transfers to Other Funds:						
Miscellaneous Pass Thru Capital Projects Fund	40,000	40,000	40,000	-	40,000	-
TOTAL	<u>\$ 335,250</u>	<u>\$ 347,915</u>	<u>\$ 329,410</u>	<u>\$ -</u>	<u>\$ 329,410</u>	<u>\$ 18,505</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, 2016

EXPENDITURES	Supplies	Other Services and Charges	Charges To/From Other Departments	Actual on GAAP Basis
Public Services:				
Maintenance and Operations	\$ 3,826	\$ 260,138	\$ 25,446	\$ 289,410
Transfers to Other Funds:				
Miscellaneous Pass Thru Capital Projects Fund	-	40,000	-	40,000
TOTAL	<u>\$ 3,826</u>	<u>\$ 300,138</u>	<u>\$ 25,446</u>	<u>\$ 329,410</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Comparative Balance Sheet
December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
ASSETS		
Equity in General Cash Pool	\$ 1,338,251	\$ 1,295,214
Taxes Receivable:		
Delinquent Taxes	55,599	41,850
Penalties and Interest	4,640	3,445
Less: Allowance for Uncollectibles	(448)	(520)
Total Net Taxes Receivable	<u>59,791</u>	<u>44,775</u>
Intergovernmental Receivables	<u>4,086</u>	<u>3,991</u>
TOTAL ASSETS	<u><u>1,402,128</u></u>	<u><u>1,343,980</u></u>
 LIABILITIES		
Accounts Payable	241,569	42,507
Accrued Payroll Liabilities	7,261	4,722
Total Liabilities	<u>248,830</u>	<u>47,229</u>
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	46,736	32,346
Total Deferred Inflows of Resources	<u>46,736</u>	<u>32,346</u>
 FUND BALANCE		
Committed	185,247	158,735
Unassigned	921,315	1,105,670
Total Fund Balance	<u>1,106,562</u>	<u>1,264,405</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u><u>\$ 1,402,128</u></u>	<u><u>\$ 1,343,980</u></u>

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, 2016 and 2015

	2016	2015
REVENUES		
Taxes	\$ 2,554,201	\$ 2,167,683
Intergovernmental	2,181	2,190
Charges for Services	10,590	19,140
Investment Income	31,099	35,460
Other	8,216	50,287
Total Revenues	2,606,287	2,274,760
EXPENDITURES		
Public Safety:		
Fire Services	902,783	773,209
Police Services	156,638	-
Total Public Safety	1,059,421	773,209
Public Services:		
Economic and Community Development	224,717	205,507
Maintenance and Operations	953,867	921,980
Total Public Services	1,178,584	1,127,487
Debt Service:		
Principal	6,570	21,532
Interest and Fiscal Charges	843	1,838
Total Debt Service	7,413	23,370
Total Expenditures	2,245,418	1,924,066
Excess of Revenues over Expenditures	360,869	350,694
OTHER FINANCING USES		
Transfers to Other Funds	(518,712)	(274,011)
Total Other Financing Uses	(518,712)	(274,011)
Excess (Deficiency) of Revenues over Expenditures and Other Financing Uses	(157,843)	76,683
Fund Balance, January 1	1,264,405	1,187,722
Fund Balance, December 31	\$ 1,106,562	\$ 1,264,405

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2016

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 2,416,744	\$ 2,394,610	\$ (22,134)
Personal Property	124,244	118,232	(6,012)
Motor Vehicle Registration	31,611	30,029	(1,582)
Penalties and Interest	10,673	11,320	647
Tax Cost Recoveries	-	10	10
Total Taxes	<u>2,583,272</u>	<u>2,554,201</u>	<u>(29,071)</u>
Intergovernmental:			
Electric Co-op Allocation	2,145	2,181	36
Charges for Services:			
Recreation Centers and Programs	7,000	6,877	(123)
Recreation Center Rentals and Activities	-	264	264
Camping Fees	-	3,449	3,449
Total Charges for Services	<u>7,000</u>	<u>10,590</u>	<u>3,590</u>
Investment Income - Short-term Investments	11,870	31,099	19,229
Other:			
Lease and Rental Revenue	8,000	8,216	216
TOTAL	<u>\$ 2,612,287</u>	<u>\$ 2,606,287</u>	<u>\$ (6,000)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2016

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ 798,769	\$ 919,695	\$ 902,783	\$ -	\$ 902,783	\$ 16,912
Police Services	-	318,876	\$ 156,638	-	156,638	162,238
Total Public Safety	<u>798,769</u>	<u>1,238,571</u>	<u>1,059,421</u>	<u>-</u>	<u>1,059,421</u>	<u>179,150</u>
Public Services:						
Economic and Community Development	232,903	233,635	224,717	-	224,717	8,918
Maintenance and Operations	950,990	1,068,347	953,867	-	953,867	114,480
Total Public Services	<u>1,183,893</u>	<u>1,301,982</u>	<u>1,178,584</u>	<u>-</u>	<u>1,178,584</u>	<u>123,398</u>
Debt Service:						
Principal	6,570	6,570	6,570	-	6,570	-
Interest and Fiscal Charges	942	952	843	-	843	109
Total Debt Service	<u>7,512</u>	<u>7,522</u>	<u>7,413</u>	<u>-</u>	<u>7,413</u>	<u>109</u>
Transfers to Other Funds:						
Girdwood Valley Capital Projects Fund	218,711	518,712	518,712	-	518,712	-
TOTAL	<u>\$ 2,208,885</u>	<u>\$ 3,066,787</u>	<u>\$ 2,764,130</u>	<u>\$ -</u>	<u>\$ 2,764,130</u>	<u>\$ 302,657</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2016

EXPENDITURES	Personnel Services	Supplies	Other Services and Charges	Debt Service	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:						
Fire Services	\$ -	\$ 8,482	\$ 706,358	\$ 7,413	\$ 187,943	\$ 910,196
Police Services	-	-	156,638	-	-	156,638
Total Public Safety	-	8,482	862,996	7,413	187,943	1,066,834
Public Services:						
Economic and Community Development	3,594	17,873	131,962	-	71,288	224,717
Maintenance and Operations	179,424	47,335	664,144	-	62,964	953,867
Total Public Services	183,018	65,208	796,106	-	134,252	1,178,584
Transfers to Other Funds:						
Girdwood Valley Capital Projects Fund	-	-	518,712	-	-	518,712
TOTAL	\$ 183,018	\$ 73,690	\$ 2,177,814	\$ 7,413	\$ 322,195	\$ 2,764,130

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
ASSETS		
Equity in General Cash Pool	\$ 108,305	\$ 106,568
Taxes Receivable:		
Delinquent Taxes	32,284	32,284
Penalties and Interest	22,146	22,146
Less: Allowance for Uncollectibles	(1,774)	(1,774)
Total Net Taxes Receivable	52,656	52,656
TOTAL ASSETS	160,961	159,224
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	52,657	52,657
Total Deferred Inflows of Resources	52,657	52,657
 FUND BALANCE		
Unassigned	108,304	106,567
Total Fund Balance	108,304	106,567
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 160,961	\$ 159,224

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, 2016 and 2015

	2016	2015
REVENUES		
Investment Income	\$ 1,737	\$ 721
Total Revenues	1,737	721
EXPENDITURES		
Public Services:		
Maintenance and Operations	-	-
Total Expenditures	-	-
 Excess of Revenues over Expenditures	1,737	721
Fund Balance, January 1	106,567	105,846
Fund Balance, December 31	\$ 108,304	\$ 106,567

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2016

REVENUES:	Estimated	Actual	Variance With Final Budget
Investment Income - Short Term Investments	\$ -	\$ 1,737	\$ 1,737
TOTAL	\$ -	\$ 1,737	\$ 1,737

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2016

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, 2016

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
ASSETS		
Cash	\$ 300	\$ 300
Equity in General Cash Pool	12,008,025	12,580,193
Accrued Interest on Investments	38,685	26,531
Taxes Receivable:		
Delinquent Taxes	1,653,434	1,668,375
Penalties and Interest	5,184	4,884
Less: Allowance for Uncollectibles	(15,066)	(16,045)
Total Net Taxes Receivable	1,643,552	1,657,214
Accounts Receivable:		
Accounts Receivable	209,702	152,462
Less: Allowance for Uncollectibles	(50,190)	(36,961)
Total Net Accounts Receivable	159,512	115,501
Intergovernmental Receivables	157,090	153,447
TOTAL ASSETS	14,007,164	14,533,186
LIABILITIES		
Accounts Payable	466,445	151,692
Accrued Payroll Liabilities	3,783,872	3,165,894
Advances from Other Funds	286,199	670,400
Unearned Revenue	180,000	-
Total Liabilities	4,716,516	3,987,986
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	1,361,646	1,222,715
Unavailable Revenues - Build American Bonds Interest	28,808	-
Total Deferred Inflows of Resources	1,390,454	1,222,715
FUND BALANCE		
Committed	7,882,315	7,688,831
Assigned	-	68,068
Unassigned	17,879	1,565,586
Total Fund Balance	7,900,194	9,322,485
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 14,007,164	\$ 14,533,186

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, 2016 and 2015

	2016	2015
REVENUES		
Taxes	\$ 76,068,981	\$ 74,711,261
Licenses and Permits	626,174	759,951
Intergovernmental	2,359,966	9,640,066
Charges for Services	466,678	381,513
Investment Income (Loss)	(6,397)	63,737
Other	39,939	209,046
Total Revenues	79,555,341	85,765,574
EXPENDITURES		
Public Safety:		
Fire Services	75,389,082	73,231,106
PERS On-behalf Expenditures	2,258,693	9,523,262
Debt Service:		
Principal	2,256,667	2,260,809
Interest and Fiscal Charges	1,177,402	1,387,095
Bond Issuance Costs	-	9,300
Total Debt Service	3,434,069	3,657,204
Total Expenditures	81,081,844	86,411,572
Deficiency of Revenues over Expenditures	(1,526,503)	(645,998)
OTHER FINANCING SOURCES (USES)		
Proceeds from Premium on Bond Sales	-	1,537,584
Proceeds from Refunding Bonds	-	9,392,875
Proceeds from Sale of Assets	416,674	255
Insurance Recoveries	5,015	2,119
Transfers from Other Funds	2,254	169
Transfers to Other Funds	(319,731)	(1,170,107)
Payment to Refunding Bond Escrow Agent	-	(10,906,442)
Total Other Financing Sources (Uses)	104,212	(1,143,547)
Deficiency of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(1,422,291)	(1,789,545)
Fund Balance, January 1	9,322,485	11,112,030
Fund Balance, December 31	\$ 7,900,194	\$ 9,322,485

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2016

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 68,189,792	\$ 67,935,794	\$ (253,998)
Personal Property	6,785,956	6,650,516	(135,440)
Motor Vehicle Registration	1,215,485	1,154,639	(60,846)
Tax Cost Recoveries	-	555	555
Penalties and Interest	344,064	327,477	(16,587)
Total Taxes	76,535,297	76,068,981	(466,316)
Licenses and Permits - Building Permit Plan Reviews	590,225	626,174	35,949
Intergovernmental:			
Build America Bond Subsidy	38,621	16,545	(22,076)
Electric Co-op Allocation	83,333	84,728	1,395
PERS On-behalf Revenues	-	2,258,693	2,258,693
Total Intergovernmental	121,954	2,359,966	2,238,012
Charges for Services:			
Fire Alarm Fees	116,493	96,901	(19,592)
Hazardous Waste Fees	140,000	193,959	53,959
Fire Inspection Fees	125,432	173,268	47,836
Reimbursed Costs	-	2,550	2,550
Total Charges for Services	381,925	466,678	84,753
Investment Loss - Short-term Investments	90,876	(6,397)	(97,273)
Other:			
Leases and Rentals	55,000	39,803	(15,197)
Miscellaneous	-	136	136
Total Other	55,000	39,939	(15,061)
Proceeds from Sale of Assets	-	416,674	416,674
Insurance Recoveries	-	5,015	5,015
Transfers from Other Funds:			
Federal Grants Fund	-	1,778	1,778
Anchorage Fire Service Area Capital Projects Fund	-	476	476
Heritage land Bank Fund	400,100	-	(400,100)
Total Transfers from Other Funds	400,100	2,254	(397,846)
TOTAL	\$ 78,175,377	\$ 79,979,284	\$ 1,803,907

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2016

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
EXPENDITURES						
Public Safety:						
Fire Services	\$ 74,380,098	\$ 75,394,464	\$ 75,389,082	\$ -	\$ 75,389,082	\$ 5,382
PERS On-behalf Expenditures	-	-	2,258,693	-	2,258,693	(2,258,693)
Debt Service:						
Principal	2,228,667	2,251,666	2,256,667	-	2,256,667	(5,001)
Interest and Fiscal Charges	1,228,229	1,192,843	1,177,402	-	1,177,402	15,441
Total Debt Service	3,456,896	3,444,509	3,434,069	-	3,434,069	10,440
Transfers to Other Funds:						
State Grants Fund	2,000	2,000	1,452	-	1,452	548
Police Fire and Retiree Medical Liability Fund	318,281	318,281	318,279	-	318,279	2
Total Transfers to Other Funds	320,281	320,281	319,731	-	319,731	550
TOTAL	\$ 78,157,275	\$ 79,159,254	\$ 81,401,575	\$ -	\$ 81,401,575	\$ (2,242,321)

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, 2016

EXPENDITURES	PERS		Other Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
	Personnel Services	On-behalf Expenditures						
Public Safety:								
Fire Services	\$54,474,123	\$ 2,258,693	\$1,729,264	\$ 9,628,140	\$ 3,434,069	\$ 220,063	\$ 9,337,492	\$ 81,081,844
Transfers to Other Funds:								
State Grants Fund	-	-	-	1,452	-	-	-	1,452
Police Fire and Retiree Medical Liability Fund	-	-	-	318,279	-	-	-	318,279
Total Transfers to Other Funds	-	-	-	319,731	-	-	-	319,731
TOTAL	\$54,474,123	\$ 2,258,693	\$1,729,264	\$ 9,947,871	\$ 3,434,069	\$ 220,063	\$ 9,337,492	\$ 81,401,575

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
ASSETS		
Equity in General Cash Pool	\$ 14,494,344	\$ 12,924,370
Taxes Receivable:		
Delinquent Taxes	1,463,649	1,434,342
Penalties and Interest	8,177	7,958
Less: Allowance for Uncollectibles	(15,382)	(16,114)
Total Net Taxes Receivable	1,456,444	1,426,186
Accounts Receivable:		
Accounts Receivable	502,561	73,651
Less: Allowance for Uncollectibles	(35,629)	(28,810)
Total Net Accounts Receivable	466,932	44,841
Special Assessments Receivable:		
Current	130,139	134,298
Delinquent	12,067	8,270
Unbilled	2,933,607	3,581,060
Total Special Assessments Receivable	3,075,813	3,723,628
Intergovernmental Receivables	208,382	283,277
Prepaid Items and Deposits	890	-
TOTAL ASSETS	19,702,805	18,402,302
LIABILITIES		
Accounts Payable	513,901	599,055
Accrued Payroll Liabilities	766,006	782,185
Total Liabilities	1,279,907	1,381,240
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	1,187,447	998,853
Unavailable Revenues - Special Assessments	3,251,757	3,874,509
Unavailable Revenues - Build American Bonds Interest	426,910	-
Total Deferred Inflows of Resources	4,866,114	4,873,362
FUND BALANCE		
Nonspendable	890	-
Committed	7,059,101	6,827,815
Assigned	5,061,809	-
Unassigned	1,434,984	5,319,885
Total Fund Balance	13,556,784	12,147,700
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 19,702,805	\$ 18,402,302

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, 2016 and 2015

	<u>2016</u>	<u>2015</u>
REVENUES		
Taxes	\$ 70,695,203	\$ 66,080,622
Special Assessments	639,251	788,495
Licenses and Permits	660	5,436
Intergovernmental	932,762	1,818,597
Charges for Services	(2,439)	45,335
Investment Loss	(162,039)	(522,445)
Other	99,464	1,870
Total Revenues	<u>72,202,862</u>	<u>68,217,910</u>
EXPENDITURES		
Public Services:		
Maintenance and Operations	24,925,317	24,792,778
PERS On-behalf Expenditures	106,115	575,883
Total Public Services	<u>25,031,432</u>	<u>25,368,661</u>
Debt Service:		
Principal	30,051,851	28,582,965
Interest and Fiscal Charges	15,613,840	14,668,387
Bond Issuance Costs	-	234,023
Total Debt Service	<u>45,665,691</u>	<u>43,485,375</u>
Total Expenditures	<u>70,697,123</u>	<u>68,854,036</u>
Excess (Deficiency) of Revenues over Expenditures	<u>1,505,739</u>	<u>(636,126)</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Assets	154,350	-
Proceeds from Premium on Bond Sales	-	14,883,434
Proceeds from Refunding Bonds	-	90,920,725
Insurance Recoveries	88,542	251,581
Transfers from Other Funds	5,900	1,875
Transfers to Other Funds	(345,447)	(199,726)
Payment to Refunding Bond Escrow Agent	-	(105,571,684)
Total Other Financing Sources (Uses)	<u>(96,655)</u>	<u>286,205</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	1,409,084	(349,921)
Fund Balance, January 1	12,147,700	12,497,621
Fund Balance, December 31	<u>\$ 13,556,784</u>	<u>\$ 12,147,700</u>

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, 2016

REVENUES	Estimated	Actual	With
			Final Budget
Taxes:			
Real Property	\$ 61,670,382	\$ 61,446,272	\$ (224,110)
Personal Property	7,293,916	7,160,925	(132,991)
Motor Vehicle Registration	1,612,352	1,531,641	(80,711)
Hotel - Motel	269,097	248,372	(20,725)
Tax Cost Recoveries	-	999	999
Penalties and Interest	312,300	306,994	(5,306)
Total Taxes	71,158,047	70,695,203	(462,844)
Special Assessments:			
Collections	160,000	499,570	339,570
Penalties and Interest	60,000	139,681	79,681
Total Special Assessments	220,000	639,251	419,251
Licenses and Permits:			
Landscape Plan Reviews	-	660	660
Miscellaneous Permits	6,170	-	(6,170)
Total Licenses and Permits	6,170	660	(5,510)
Intergovernmental:			
Build America Bond Subsidy	572,329	245,181	(327,148)
Electric Co-op Allocation	109,410	111,241	1,831
National Forest Allocation	62,763	(16,966)	(79,729)
Traffic Signal Management	438,860	487,191	48,331
PERS On-behalf Revenues	-	106,115	106,115
Total Intergovernmental	1,183,362	932,762	(250,600)
Charges for Services:			
Reimbursed Costs	-	(2,439)	(2,439)
Investment Loss - Short-term Investments	130,485	(162,039)	(292,524)
Other:			
Prior Year Expenditure Recovery	-	99,464	99,464
Total Other	-	99,464	99,464
Proceeds from Sale of Assets	-	154,350	154,350
Insurance Recoveries	69,840	88,542	18,702
Transfers from Other Funds:			
Anchorage Roads and Drainage Service Area Capital Projects Fund	-	5,900	5,900
TOTAL	\$ 72,767,904	\$ 72,451,654	\$ (316,250)

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, 2016

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance
	Original	Revised				With Final Budget
Public Services:						
Maintenance and Operations	\$ 26,650,641	\$ 26,979,321	\$ 24,925,317	\$ -	\$ 24,925,317	\$ 2,054,004
PERS On-behalf Expenditures	-	-	106,115	-	106,115	(106,115)
Total Public Services	26,650,641	26,979,321	25,031,432	-	25,031,432	1,947,889
Debt Service:						
Principal	29,741,852	30,056,852	30,051,851	-	30,051,851	5,001
Interest and Fiscal Charges	15,805,091	15,667,203	15,613,840	-	15,613,840	53,363
Total Debt Service	45,546,943	45,724,055	45,665,691	-	45,665,691	58,364
Transfers to Other Funds:						
State Grants Fund	-	18,060	18,060	-	18,060	-
Roads and Drainage Service Area Capital Projects Fund	-	337,602	309,262	-	309,262	28,340
Convention Center Operating Reserve Fund	17,588	18,128	18,125	-	18,125	3
Total Transfers to Other Funds	17,588	373,790	345,447	-	345,447	28,343
TOTAL	\$ 72,215,172	\$ 73,077,166	\$ 71,042,570	\$ -	\$ 71,042,570	\$ 2,034,596

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, 2016

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	\$ -	\$ -	\$ -	\$ -	\$ 45,665,691	\$ -	\$ -	\$ 45,665,691
Maintenance and Operations	11,982,948	106,115	1,284,249	11,499,473	-	155,507	3,140	25,031,432
Total Public Services	11,982,948	106,115	1,284,249	11,499,473	45,665,691	155,507	3,140	70,697,123
Transfers to Other Funds:								
State Grants Fund	-	-	-	18,060	-	-	-	18,060
Roads and Drainage Service Area Capital Projects Fund	-	-	-	309,262	-	-	-	309,262
Convention Center Operating Reserve Fund	-	-	-	18,125	-	-	-	18,125
Total Transfers to Other Funds	-	-	-	345,447	-	-	-	345,447
TOTAL	\$ 11,982,948	\$ 106,115	\$ 1,284,249	\$ 11,844,920	\$ 45,665,691	\$ 155,507	\$ 3,140	\$ 71,042,570

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
ASSETS		
Equity in General Cash Pool	\$ 7,270,441	\$ 6,913,221
Taxes Receivable:		
Delinquent Taxes	254,953	235,265
Penalties and Interest	10,578	7,294
Less: Allowance for Uncollectibles	(995)	(916)
Total Net Taxes Receivable	264,536	241,643
Accounts Receivable:		
Total Net Accounts Receivable	10,383	-
Intergovernmental Receivables	20,274	19,803
TOTAL ASSETS	7,565,634	7,174,667
LIABILITIES		
Accounts Payable	184,870	164,382
Accrued Payroll Liabilities	18,766	23,869
Total Liabilities	203,636	188,251
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	227,500	199,647
Total Deferred Inflows of Resources	227,500	199,647
FUND BALANCE		
Restricted	11,468	11,881
Committed	531,000	437,429
Unassigned	6,592,030	6,337,459
Total Fund Balance	7,134,498	6,786,769
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 7,565,634	\$ 7,174,667

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, 2016 and 2015

	2016	2015
REVENUES		
Taxes	\$ 10,183,557	\$ 10,121,196
Intergovernmental	24,261	94,723
Investment Income	125,506	46,143
Charges for Services	23,957	9,408
Other	2,200	-
Total Revenues	10,359,481	10,271,470
EXPENDITURES		
Public Services:		
Maintenance and Operations	6,436,386	5,302,159
PERS On-behalf Expenditures	12,793	82,842
Total Expenditures	6,449,179	5,385,001
Excess of Revenues over Expenditures	3,910,302	4,886,469
OTHER FINANCING SOURCES (USES)		
Transfers from Other Sub-Funds	107,050	107,186
Transfers to Other Sub-Funds	(107,050)	(107,186)
Transfers to Other Funds	(3,562,573)	(3,716,948)
Total Other Financing Sources and Uses	(3,562,573)	(3,716,948)
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	347,729	1,169,521
Fund Balance, January 1	6,786,769	5,617,248
Fund Balance, December 31	\$ 7,134,498	\$ 6,786,769

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2016

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 9,880,103	\$ 9,846,570	\$ (33,533)
Personal Property	160,583	144,531	(16,052)
Motor Vehicle Registration	156,865	149,014	(7,851)
Penalties and Interest	40,659	43,530	2,871
Tax Cost Recoveries	-	(88)	(88)
Total Taxes	10,238,210	10,183,557	(54,653)
Intergovernmental:			
PERS On-behalf Revenues	-	12,793	12,793
Traffic Signal Management	10,330	11,468	1,138
Total Intergovernmental	10,330	24,261	13,931
Charges for Services:			
Reimbursed Cost	25,000	23,957	(1,043)
Investment Income - Short Term Investments	63,539	125,506	61,967
Other:			
Prior Year Expenditure Recovery	-	2,200	2,200
Miscellaneous Revenue	1,600	-	(1,600)
Total Other	1,600	2,200	600
Transfers from Other Sub-Funds	96,550	107,050	10,500
TOTAL	\$10,435,229	\$ 10,466,531	\$ 31,302

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2016

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	\$ 6,610,135	\$ 7,746,606	\$ 6,436,386	\$ -	\$ 6,436,386	\$ 1,310,220
PERS On-behalf Expenditures	-	-	12,793	-	12,793	(12,793)
Transfers to Other Funds:						
Transfers to CBERRRSA Capital Projects Fund	3,562,573	3,562,573	3,562,573	-	3,562,573	-
Transfers to Other Sub-Funds:						
Transfers to CBERRRSA Sub-Fund	107,186	107,050	107,050	-	107,050	-
TOTAL	\$10,279,894	\$ 11,416,229	\$ 10,118,802	\$ -	\$ 10,118,802	\$ 1,297,427

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, 2016

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	\$ 601,182	\$ 12,793	\$ 276,630	\$ 5,181,177	\$ 177	\$ 377,220	\$ 6,449,179
Transfers to Other Funds:							
Transfers to CBERRRSA Capital Projects Fund	-	-	-	3,562,573	-	-	3,562,573
Transfers to Other Sub-Funds:							
Transfers to CBERRRSA Sub-Fund	-	-	-	107,050	-	-	107,050
TOTAL	\$ 601,182	\$ 12,793	\$ 276,630	\$ 8,850,800	\$ 177	\$ 377,220	\$ 10,118,802

MUNICIPALITY OF ANCHORAGE, ALASKA
 Limited Service Areas
 Combining Balance Sheet
 December 31, 2016

EXHIBIT AA-49

	Birch Tree/ Elmore Roads	Section 6/ Campbell Airstrip Roads	Valli Vue Estates Roads	Skyranch Estates Roads	Upper Grover Roads	Raven Woods Bubbling Brook Roads	Mt. Park Estates Roads	Mt. Park/ Robin Hill Roads	Eagle River Chugiak Birchwood Rural Roads	Eaglewood Contributing Roads	Gateway Contributing Roads	Lakehill Roads	Totem Roads
ASSETS													
Equity in General Cash Pool	\$ 265,907	\$ 198,834	\$ 326,297	\$ 126,802	\$ 43,450	\$ 86,449	\$ 74,812	\$ 149,602	\$ 2,322,939	\$ 19,053	\$ 379	\$ 175,824	\$ 51,838
Taxes Receivable:													
Delinquent Taxes	3,129	4,094	3,727	233	563	1,082	1,543	3,248	169,273	359	354	1,368	465
Penalties and Interest	157	363	254	28	-	-	42	398	1,056	14	-	129	30
Less: Allowance for Uncollectibles	(5)	(13)	(9)	(1)	-	-	(1)	(25)	(611)	-	-	(12)	(5)
Total Net Taxes Receivable	3,281	4,444	3,972	260	563	1,082	1,584	3,621	169,718	373	354	1,485	490
Accounts Receivable, Net	-	-	-	-	-	-	-	-	10,383	-	-	-	-
Intergovernmental Receivables	-	-	-	-	-	-	-	-	20,274	-	-	-	-
Total Assets	269,188	203,278	330,269	127,062	44,013	87,531	76,396	153,223	2,523,314	19,426	733	177,309	52,328
DEFERRED OUTFLOWS OF RESOURCES													
Total Deferred Outflows of Resources	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	269,188	203,278	330,269	127,062	44,013	87,531	76,396	153,223	2,523,314	19,426	733	177,309	52,328
LIABILITIES													
Accounts Payable	4,101	890	2,515	706	1,251	2,176	251	3,180	74,614	-	-	748	542
Accrued Payroll Liabilities	-	-	-	-	-	-	-	-	18,766	-	-	-	-
Total Liabilities	4,101	890	2,515	706	1,251	2,176	251	3,180	93,380	-	-	748	542
DEFERRED INFLOWS OF RESOURCES													
Unavailable Revenues - Property Taxes	2,901	4,444	3,972	231	563	1,082	837	1,866	141,791	193	354	1,485	207
Total Deferred Inflows of Resources	2,901	4,444	3,972	231	563	1,082	837	1,866	141,791	193	354	1,485	207
FUND BALANCE													
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed	20,139	10,166	3,828	2,533	1,374	600	1,029	16,242	305,976	157	4	7,584	1,197
Unassigned	242,047	187,778	319,954	123,592	40,825	83,673	74,279	131,935	1,982,167	19,076	375	167,492	50,382
Total Fund Balance	262,186	197,944	323,782	126,125	42,199	84,273	75,308	148,177	2,288,143	19,233	379	175,076	51,579
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 269,188	\$ 203,278	\$ 330,269	\$ 127,062	\$ 44,013	\$ 87,531	\$ 76,396	\$ 153,223	\$ 2,523,314	\$ 19,426	\$ 733	\$ 177,309	\$ 52,328

EXHIBIT AA-50

LIMITED SERVICE AREAS
 Combining Statement of Revenues, Expenditures, and Other
 Financing Sources (Uses) and Changes in Fund Balance
 For the Year Ended December 31, 2016

	Birch Tree/ Elmore Roads	Section 6/ Campbell Airstrip Roads	Valli Vue Estates Roads	Skyranch Estates Roads	Upper Grover Roads	Raven Woods Bubbling Brook Roads	Mt. Park Estates Roads	Mt. Park/ Robin Hill Roads	Eagle River Chugiak Birchwood Rural Roads	Eaglewood Contributing Roads	Gateway Contributing Roads	Lakehill Roads	Totem Roads
REVENUES													
Taxes	\$ 294,670	\$ 154,387	\$ 122,714	\$ 35,501	\$ 15,359	\$ 20,182	\$ 34,521	\$ 162,628	\$ 6,915,059	\$ 106,330	\$ 2,147	\$ 50,251	\$ 26,238
Intergovernmental	-	-	-	-	-	-	-	-	12,793	-	-	-	-
Investment Income	3,118	2,425	3,692	1,948	704	1,107	808	3,081	57,449	592	16	3,806	630
Charges for Services	-	-	-	-	-	-	-	-	23,957	-	-	-	-
Other	-	-	-	-	-	-	-	-	2,200	-	-	-	-
Total Revenues	297,788	156,812	126,406	37,449	16,063	21,289	35,329	165,709	7,011,458	106,922	2,163	54,057	26,868
EXPENDITURES													
Public Services:													
Maintenance and Operations	244,110	123,229	46,398	30,702	16,649	7,274	12,476	196,878	3,708,800	1,900	50	91,930	14,512
PERS On-behalf Expenditures	-	-	-	-	-	-	-	-	12,793	-	-	-	-
Total Expenditures	244,110	123,229	46,398	30,702	16,649	7,274	12,476	196,878	3,721,593	1,900	50	91,930	14,512
Excess (Deficiency) of Revenues over Expenditures	53,678	33,583	80,008	6,747	(586)	14,015	22,853	(31,169)	3,289,865	105,022	2,113	(37,873)	12,356
OTHER FINANCING SOURCES (USES)													
Transfers from Other Sub-Funds	-	-	-	-	-	-	-	-	107,050	-	-	-	-
Transfers to CBERRRSA Sub-Fund	-	-	-	-	-	-	-	-	-	(104,946)	(2,104)	-	-
Transfers to CBERRRSA Capital Projects Fund	-	-	-	-	-	-	-	-	(3,562,573)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	(3,455,523)	(104,946)	(2,104)	-	-
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	53,678	33,583	80,008	6,747	(586)	14,015	22,853	(31,169)	(165,658)	76	9	(37,873)	12,356
Fund Balance, January 1	208,508	164,361	243,774	119,378	42,785	70,258	52,455	179,346	2,453,801	19,157	370	212,949	39,223
Fund Balance, December 31	\$ 262,186	\$ 197,944	\$ 323,782	\$ 126,125	\$ 42,199	\$ 84,273	\$ 75,308	\$ 148,177	\$ 2,288,143	\$ 19,233	\$ 379	\$ 175,076	\$ 51,579

MUNICIPALITY OF ANCHORAGE, ALASKA
 Limited Service Areas
 Combining Balance Sheet
 December 31, 2016

EXHIBIT AA-49

	Paradise Valley South Roads	SRW Home- owners Roads	Talus West Roads	Upper O'Malley Roads	Bear Valley Roads	Rabbit Creek/ View Hts Roads	Villages Scenic Pkwy Roads	Sequoia Estates Roads	Rockhill Roads	South Goldenview Area Roads	Homestead Area Roads	Eagle River Street Lts	Total
ASSETS													
Equity in General Cash Pool	\$ 23,328	\$ 70,316	\$ 668,000	\$ 497,426	\$ 32,853	\$ 102,348	\$ 64,563	\$ 103,839	\$ 358,955	\$ 687,139	\$ 21,697	\$ 797,791	\$ 7,270,441
Taxes Receivable:													
Delinquent Taxes	38	567	2,723	25,470	2,922	5,577	568	127	347	22,991	-	4,185	254,953
Penalties and Interest	-	-	91	4,371	374	771	213	-	-	2,287	-	-	10,578
Less: Allowance for Uncollectibles	-	-	(4)	(158)	(13)	(27)	(10)	-	(11)	(80)	-	(10)	(995)
Total Net Taxes Receivable	38	567	2,810	29,683	3,283	6,321	771	127	336	25,198	-	4,175	264,536
Accounts Receivable, Net	-	-	-	-	-	-	-	-	-	-	-	-	10,383
Intergovernmental Receivables	-	-	-	-	-	-	-	-	-	-	-	-	20,274
Total Assets	23,366	70,883	670,810	527,109	36,136	108,669	65,334	103,966	359,291	712,337	21,697	801,966	7,565,634
DEFERRED OUTFLOWS OF RESOURCES													
Total Deferred Outflows of Resources	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	23,366	70,883	670,810	527,109	36,136	108,669	65,334	103,966	359,291	712,337	21,697	801,966	7,565,634
LIABILITIES													
Accounts Payable	1,247	494	948	41,299	1,609	9,412	273	588	706	29,147	1,905	6,268	184,870
Accrued Payroll Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	18,766
Total Liabilities	1,247	494	948	41,299	1,609	9,412	273	588	706	29,147	1,905	6,268	203,636
DEFERRED INFLOWS OF RESOURCES													
Unavailable Revenues - Property Taxes	38	138	2,510	27,095	1,953	5,757	771	127	336	25,049	-	3,800	227,500
Total Deferred Inflows of Resources	38	138	2,510	27,095	1,953	5,757	771	127	336	25,049	-	3,800	227,500
FUND BALANCE													
Restricted	-	-	-	-	-	-	-	-	-	-	-	11,468	11,468
Committed	4,309	5,607	20,999	48,425	3,413	7,199	1,907	531	1,507	45,995	808	19,571	531,000
Unassigned	17,772	64,644	646,353	410,290	29,161	86,301	62,483	102,720	356,742	612,146	18,984	760,859	6,692,030
Total Fund Balance	22,081	70,251	667,352	458,715	32,574	93,500	64,290	103,251	358,249	658,141	19,792	791,898	7,134,498
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 23,366	\$ 70,883	\$ 670,810	\$ 527,109	\$ 36,136	\$ 108,669	\$ 65,334	\$ 103,966	\$ 359,291	\$ 712,337	\$ 21,697	\$ 801,966	\$ 7,565,634

EXHIBIT AA-50

LIMITED SERVICE AREAS
 Combining Statement of Revenues, Expenditures, and Other
 Financing Sources (Uses) and Changes in Fund Balance
 For the Year Ended December 31, 2016

	Paradise Valley South Roads	SRW Homeowners Roads	Talus West Roads	Upper O'Malley Roads	Bear Valley Roads	Rabbit Creek/ View Hts Roads	Villages Scenic Pkwy Roads	Sequoia Estates Roads	Rockhill Roads	South Goldenview Area Roads	Homestead Area Roads	Eagle River Street Lts	Total
REVENUES													
Taxes	\$ 15,647	\$ 59,277	\$ 143,628	\$ 707,953	\$ 51,527	\$ 106,029	\$ 22,296	\$ 20,131	\$ 47,143	\$ 675,199	\$ 22,779	\$ 371,961	\$ 10,183,557
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	11,468	24,261
Investment Income	1,148	1,457	13,337	3,377	362	1,121	1,045	1,402	5,198	8,457	29	9,197	125,506
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	23,957
Other	-	-	-	-	-	-	-	-	-	-	-	-	2,200
Total Revenues	16,795	60,734	156,965	711,330	51,889	107,150	23,341	21,533	52,341	683,656	22,808	392,626	10,359,481
EXPENDITURES													
Public Services:													
Maintenance and Operations	52,228	67,964	254,530	586,967	41,375	87,264	21,904	6,445	18,269	557,514	9,795	237,223	6,436,386
PERS On-behalf Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	12,793
Total Expenditures	52,228	67,964	254,530	586,967	41,375	87,264	21,904	6,445	18,269	557,514	9,795	237,223	6,449,179
Excess (Deficiency) of Revenues over Expenditures	(35,433)	(7,230)	(97,565)	124,363	10,514	19,886	1,437	15,088	34,072	126,142	13,013	155,403	3,910,302
OTHER FINANCING SOURCES (USES)													
Transfers from Other Sub-Funds	-	-	-	-	-	-	-	-	-	-	-	-	107,050
Transfers to CBERRRSA Sub-Fund	-	-	-	-	-	-	-	-	-	-	-	-	(107,050)
Transfers to CBERRRSA Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	(3,562,573)
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-	(3,562,573)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(35,433)	(7,230)	(97,565)	124,363	10,514	19,886	1,437	15,088	34,072	126,142	13,013	155,403	347,729
Fund Balance, January 1	57,514	77,481	764,917	334,352	22,060	73,614	62,853	88,163	324,177	531,999	6,779	636,495	6,786,769
Fund Balance, December 31	\$ 22,081	\$ 70,251	\$ 667,352	\$ 458,715	\$ 32,574	\$ 93,500	\$ 64,290	\$ 103,251	\$ 358,249	\$ 658,141	\$ 19,792	\$ 791,898	\$ 7,134,498

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
ASSETS		
Cash	\$ 150	\$ 150
Equity in General Cash Pool	16,636,550	19,297,799
Accrued Interest on Investments	56,400	49,884
Taxes Receivable:		
Delinquent Taxes	2,123,020	2,153,475
Penalties and Interest	9,770	9,274
Less: Allowance for Uncollectibles	(19,365)	(20,871)
Total Net Taxes Receivable	2,113,425	2,141,878
Accounts Receivable	338,388	710,115
Less: Allowance for Uncollectibles	(209,630)	(348,397)
Total Net Accounts Receivable	128,758	361,718
Intergovernmental Receivables	207,958	501,485
Prepaid Items	-	80,316
TOTAL ASSETS	19,143,241	22,433,230
LIABILITIES		
Accounts Payable	1,918,710	943,639
Accrued Payroll Liabilities	3,312,528	2,770,125
Due to Workers Comp and General Liability	-	62,688
Unearned Revenue and Deposits	115,399	116,650
Total Liabilities	5,346,637	3,893,102
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	1,727,831	1,543,040
Total Deferred Inflows of Resources	1,727,831	1,543,040
FUND BALANCE		
Nonspendable	-	80,316
Committed	11,161,987	10,959,785
Unassigned	906,786	5,956,987
Total Fund Balance	12,068,773	16,997,088
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 19,143,241	\$ 22,433,230

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, 2016 and 2015

	2016	2015
REVENUES		
Taxes	\$ 101,353,918	\$ 102,933,466
Intergovernmental	3,131,090	13,398,650
Charges for Services	1,045,174	1,253,544
Fines and Forfeitures	4,349,769	5,766,172
Investment Income	39,691	90,304
Other	306,411	306,151
Total Revenues	110,226,053	123,748,287
EXPENDITURES		
Public Safety:		
Police Services	111,376,667	109,244,652
PERS On-behalf Expenditures	2,928,598	12,916,842
Debt Service:		
Principal	124,412	184,562
Interest and Fiscal Charges	118,789	168,255
Bond Issuance Costs	-	377
Total Debt Service	243,201	353,194
Total Expenditures	114,548,466	122,514,688
Excess (Deficiency) of Revenues over Expenditures	(4,322,413)	1,233,599
OTHER FINANCING SOURCES (USES)		
Proceeds from Premium on Bond Sales	-	24,526
Proceeds from Refunding Bonds	-	149,825
Gain on Sale of Forfeited Property	60,120	165,714
Transfers from Other Funds	160	-
Transfers to Other Funds	(570,166)	(809,920)
Transfers to Other Sub-Funds	(96,016)	(95,030)
Payment to Refunding Bond Escrow Agent	-	(173,968)
Total Other Financing Sources (Uses)	(605,902)	(738,853)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(4,928,315)	494,746
Fund Balance, January 1	16,997,088	16,502,342
Fund Balance, December 31	\$ 12,068,773	\$ 16,997,088

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, 2016

	Estimated	Actual	Variance
			With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 91,055,227	\$ 90,798,993	\$ (256,234)
Personal Property	8,745,969	8,573,892	(172,077)
Motor Vehicle Registration	1,609,076	1,528,529	(80,547)
Penalties and Interest	503,899	451,749	(52,150)
Tax Cost Recoveries	-	755	755
Total Taxes	101,914,171	101,353,918	(560,253)
Intergovernmental:			
Liquor License	399,300	89,750	(309,550)
Electric Co-op Allocation	110,886	112,742	1,856
PERS On-behalf Revenues	-	2,928,598	2,928,598
Total Intergovernmental	510,186	3,131,090	2,620,904
Charges for Services:			
Police Services	192,174	194,402	2,228
DWI Impound Administrative Fees	422,497	217,547	(204,950)
Incarceration Cost Recovery	344,072	197,800	(146,272)
Reimbursed Costs	532,350	435,425	(96,925)
Total Charges for Services	1,491,093	1,045,174	(445,919)
Fines and Forfeitures:			
Traffic Court Fines	1,942,061	1,147,627	(794,434)
Trial Court Fines	2,896,870	1,807,949	(1,088,921)
Counter Fines	1,585,324	1,175,598	(409,726)
Curfew Fines	8,800	2,463	(6,337)
Minor Tobacco Fines	9,000	1,115	(7,885)
Other Fines and Forfeitures	280,656	215,017	(65,639)
Total Fines and Forfeitures	6,722,711	4,349,769	(2,372,942)
Investment Income - Short-term Investments	140,340	39,691	(100,649)
Other:			
Criminal Rule 8 Collection Costs	193,234	127,579	(65,655)
Prior Year Expenditure Recovery	-	39,789	39,789
Leases and Rental	-	1	1
Miscellaneous	146,700	139,042	(7,658)
Total Other	339,934	306,411	(33,523)
Gain on Sale of Found and Forfeited Property	275,000	60,120	(214,880)
Transfers from Other Funds:			
Anchorage Metropolitan Police Service Area Capital Projects Fund	-	160	160
TOTAL	\$ 111,393,435	\$ 110,286,333	\$ (1,107,102)

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, 2016

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
EXPENDITURES						
Public Safety:						
Police Services	\$ 110,890,510	\$ 111,105,773	\$ 111,376,667	\$ -	\$ 111,376,667	\$ (270,894)
PERS On-behalf Expenditures	-	-	2,928,598	-	2,928,598	(2,928,598)
Debt Service:						
Principal	124,413	124,412	124,412	-	124,412	-
Interest and Fiscal Charges	131,203	129,064	118,789	-	118,789	10,275
Total Debt Service	255,616	253,476	243,201	-	243,201	10,275
Transfers to Other Funds:						
State Grants Fund	79,770	61,580	61,578	-	61,578	2
Federal Grants Fund	6,879	14,129	14,127	-	14,127	2
Police and Fire Retiree Medical Liability Fund	494,344	494,461	494,461	-	494,461	-
Total Transfers to Other Funds	580,993	570,170	570,166	-	570,166	4
Transfers to Other Sub-Funds:						
Police and Fire Retiree Medical Admin Fund	95,993	96,016	96,016	-	96,016	-
TOTAL	\$ 111,823,112	\$ 112,025,435	\$ 115,214,648	\$ -	\$ 115,214,648	\$ (3,189,213)

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, 2016

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	\$ 79,258,633	\$ 2,928,598	\$ 1,965,956	\$ 19,079,768	\$ 243,201	\$ 363,970	\$ 10,708,340	\$ 114,548,466
Transfers to Other Funds:								
State Grants Fund	-	-	-	61,578	-	-	-	61,578
Federal Grants Fund	-	-	-	14,127	-	-	-	14,127
Police and Fire Retiree Medical Liability Fund	-	-	-	494,461	-	-	-	494,461
Total Transfers to Other Funds	-	-	-	570,166	-	-	-	570,166
Transfers to Other Sub-Funds:								
Police and Fire Retiree Medical Admin Fund	-	-	-	96,016	-	-	-	96,016
TOTAL	\$ 79,258,633	\$ 2,928,598	\$ 1,965,956	\$ 19,745,950	\$ 243,201	\$ 363,970	\$ 10,708,340	\$ 115,214,648

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Comparative Balance Sheet
December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
ASSETS		
Equity in General Cash Pool	\$ 4,582,243	\$ 3,904,210
Accrued Interest on Investments	54,071	29,740
Taxes Receivable:		
Delinquent Taxes	345,056	346,332
Penalties and Interest	478	420
Less: Allowance for Uncollectibles	<u>(3,507)</u>	<u>(3,763)</u>
Total Net Taxes Receivable	<u>342,027</u>	<u>342,989</u>
Accounts Receivable	83,973	324,406
Less: Allowance for Uncollectibles	<u>(231)</u>	<u>(365)</u>
Total Net Accounts Receivable	<u>83,742</u>	<u>324,041</u>
Intergovernmental Receivables	<u>54,112</u>	<u>52,856</u>
TOTAL ASSETS	<u><u>5,116,195</u></u>	<u><u>4,653,836</u></u>
LIABILITIES		
Accounts Payable	302,759	314,282
Accrued Payroll Liabilities	273,749	283,359
Total Liabilities	<u>576,508</u>	<u>597,641</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	276,793	239,009
Unavailable Revenues - Build American Bonds Interest	30,510	-
Total Deferred Inflows of Resources	<u>307,303</u>	<u>239,009</u>
FUND BALANCE		
Committed	1,901,180	1,920,525
Assigned	1,950,968	-
Unassigned	380,236	1,896,661
Total Fund Balance	<u>4,232,384</u>	<u>3,817,186</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u><u>\$ 5,116,195</u></u>	<u><u>\$ 4,653,836</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Comparative Statements of Revenues, Expenditures, and Other Financing
Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2016 and 2015

	2016	2015
REVENUES		
Taxes	\$ 17,694,061	\$ 17,081,159
Intergovernmental	186,751	823,555
Charges for Services	2,268,833	2,473,322
Investment Income (Loss)	(54)	10,749
Other	318	78,407
Total Revenues	20,149,909	20,467,192
EXPENDITURES		
Public Services:		
Economic and Community Development	16,432,728	15,906,390
PERS On-behalf Expenditures	140,304	760,937
Total Public Services	16,573,032	16,667,327
Debt Service:		
Principal	1,731,298	2,433,931
Interest and Fiscal Charges	847,777	849,147
Bond Issuance Costs	-	15,782
Total Debt Service	2,579,075	3,298,860
Total Expenditures	19,152,107	19,966,187
Excess of Revenues over Expenditures	997,802	501,005
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Assets	-	22,371
Proceeds from Premium on Bond Sales	-	1,026,314
Proceeds from Refunding Bonds	-	6,269,600
Insurance Recoveries	28,791	33,920
Transfers from Other Funds	688	237
Transfers to Other Funds	(612,083)	(589,341)
Payment to Refunding Bond Escrow Agent	-	(7,279,883)
Total Other Financing Sources (Uses)	(582,604)	(516,782)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	415,198	(15,777)
Fund Balance, January 1	3,817,186	3,832,963
Fund Balance, December 31	\$ 4,232,384	\$ 3,817,186

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, 2016

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 15,631,667	\$ 15,429,911	\$ (201,756)
Personal Property	1,670,773	1,624,531	(46,242)
Tax Cost Recoveries	-	157	157
Motor Vehicle Registration	418,685	397,728	(20,957)
Hotel - Motel	179,395	165,578	(13,817)
Penalties and Interest	83,602	76,156	(7,446)
Total Taxes	<u>17,984,122</u>	<u>17,694,061</u>	<u>(290,061)</u>
Intergovernmental:			
Build America Bond Subsidy	40,903	17,523	(23,380)
Electric Co-op Allocation	28,448	28,924	476
PERS On-behalf Revenues	-	140,304	140,304
Total Intergovernmental	<u>69,351</u>	<u>186,751</u>	<u>117,400</u>
Charges for Services:			
Aquatics	599,935	774,437	174,502
Recreation Centers and Programs	117,970	236,859	118,889
Parks and Recreation	365,890	526,881	160,991
Sports and Parks Activities	399,000	327,598	(71,402)
Camping Fees	95,000	96,991	1,991
School District Service Fees	344,200	277,177	(67,023)
Golf Fees	13,200	28,890	15,690
Total Charges for Services	<u>1,935,195</u>	<u>2,268,833</u>	<u>333,638</u>
Investment Loss - Short-term Investments	32,302	(54)	(32,356)
Other:			
Prior Year Expenditure Recovery	-	633	633
Miscellaneous	-	(315)	(315)
Total Other	<u>-</u>	<u>318</u>	<u>318</u>
Insurance Recoveries	-	28,791	28,791
Transfers from Other Funds:			
Parks and Recreation Service Area Capital Projects Fund	-	688	688
TOTAL	<u>\$ 20,020,970</u>	<u>\$ 20,179,388</u>	<u>\$ 158,418</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2016

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	\$ 16,514,202	\$ 16,829,367	\$ 16,432,728	\$ -	\$ 16,432,728	\$ 396,639
PERS On-behalf Expenditures	-	-	140,304	-	140,304	(140,304)
Debt Service:						
Principal	1,706,300	1,731,299	1,731,298	-	1,731,298	1
Interest and Fiscal Charges	789,263	848,220	847,777	-	847,777	443
Total Debt Service	<u>2,495,563</u>	<u>2,579,519</u>	<u>2,579,075</u>	<u>-</u>	<u>2,579,075</u>	<u>444</u>
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	12,714	12,084	12,083	-	12,083	1
Parks and Recreation Service Area Capital Projects Fund	678,000	600,000	600,000	-	600,000	-
Total Transfers to Other Funds	<u>690,714</u>	<u>612,084</u>	<u>612,083</u>	<u>-</u>	<u>612,083</u>	<u>1</u>
TOTAL	<u>\$ 19,700,479</u>	<u>\$ 20,020,970</u>	<u>\$ 19,764,190</u>	<u>\$ -</u>	<u>\$ 19,764,190</u>	<u>\$ 256,780</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2016

EXPENDITURES	Personnel Services	PERS		Other Services and Charges	Debt Service	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
		On-behalf Expenditures	Supplies					
Public Services:								
Economic and Community Development	\$ 8,791,327	\$ 140,304	\$ 696,394	\$ 3,912,874	\$ 2,579,075	\$ 94,101	\$ 2,938,032	\$ 19,152,107
Transfers to Other Funds:								
Convention Center Operating Reserve Fund	-	-	-	12,083	-	-	-	12,083
Parks and Recreation Service Area Capital Projects Fund	-	-	-	600,000	-	-	-	600,000
Total Transfers to Other Funds	-	-	-	612,083	-	-	-	612,083
TOTAL	\$ 8,791,327	\$ 140,304	\$ 696,394	\$ 4,524,957	\$ 2,579,075	\$ 94,101	\$ 2,938,032	\$ 19,764,190

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
ASSETS		
Cash	\$ 250	\$ 250
Equity in General Cash Pool	4,314,863	4,329,101
Taxes Receivable:		
Delinquent Taxes	101,969	100,028
Penalties and Interest	8,524	8,112
Less: Allowance for Uncollectibles	(686)	(690)
Total Net Taxes Receivable	109,807	107,450
Accounts Receivable, Net	-	36,455
TOTAL ASSETS	4,424,920	4,473,256
LIABILITIES		
Accounts Payable	49,916	69,031
Accrued Payroll Liabilities	61,148	58,200
Total Liabilities	111,064	127,231
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	92,893	86,884
Total Deferred Inflows of Resources	92,893	86,884
FUND BALANCE		
Committed	224,281	214,058
Unassigned	3,996,682	4,045,083
Total Fund Balance	4,220,963	4,259,141
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 4,424,920	\$ 4,473,256

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, 2016 and 2015

	2016	2015
REVENUES		
Taxes	\$ 3,912,926	\$ 3,997,159
Intergovernmental	33,403	111,649
Charges for Services	480,268	488,446
Fines and Forfeitures	1,124	-
Investment Income	204,663	76,083
Other	32,144	26,221
Total Revenues	4,664,528	4,699,558
EXPENDITURES		
Public Services:		
Economic and Community Development	2,471,513	2,244,292
PERS On-behalf Expenditures	33,403	111,649
Total Public Services	2,504,916	2,355,941
Debt Service:		
Principal	181,000	269,615
Interest and Fiscal Charges	66,040	80,179
Debt Issuance Costs	-	561
Total Debt Service	247,040	350,355
Total Expenditures	2,751,956	2,706,296
Excess of Revenues over Expenditures	1,912,572	1,993,262
OTHER FINANCING SOURCES (USES)		
Premium on Bond Sales	-	135,836
Proceeds - Refunding Bonds	-	829,800
Transfers to Other Funds	(1,950,750)	(1,155,459)
Payment to Refunding Bond Escrow Agent	-	(963,514)
Total Other Financing Sources (Uses)	(1,950,750)	(1,153,337)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(38,178)	839,925
Fund Balance, January 1	4,259,141	3,419,216
Fund Balance, December 31	\$ 4,220,963	\$ 4,259,141

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, 2016

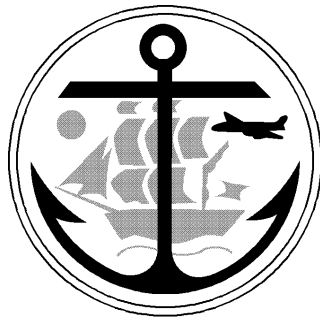
REVENUES	Estimated	Actual	Variance
			With Final Budget
Taxes:			
Real Property	\$ 3,840,925	\$ 3,815,415	\$ (25,510)
Personal Property	88,805	80,222	(8,583)
Tax Cost Recoveries	-	(20)	(20)
Penalties and Interest	18,042	17,309	(733)
Total Taxes	3,947,772	3,912,926	(34,846)
Intergovernmental:			
PERS On-behalf Revenues	-	33,403	33,403
Total Intergovernmental	-	33,403	33,403
Charges for Services:			
Aquatics	250,000	235,401	(14,599)
Recreation Centers and Programs	120,500	136,655	16,155
Sports and Parks Activities	65,000	81,243	16,243
Reimbursed Costs	26,002	26,969	967
Total Charges for Services	461,502	480,268	18,766
Investment Income - Short-term Investments	30,903	204,663	173,760
Fines and Forfeitures:			
Other Fines and Forfeitures	-	1,124	1,124
Total Fines and Forfeitures	-	1,124	1,124
Other:			
Prior Year Expenditure Recovery	-	11,604	11,604
Lease and Rental Revenue	21,600	19,950	(1,650)
Miscellaneous Revenue	-	590	590
Total Other	21,600	32,144	10,544
TOTAL	\$ 4,461,777	\$ 4,664,528	\$ 202,751

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, 2016

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	\$ 2,900,662	\$ 3,013,596	\$ 2,471,513	\$ -	\$ 2,471,513	\$ 542,083
PERS On-behalf Expenditures	-	-	33,403	-	33,403	(33,403)
Debt Service:						
Principal	181,000	181,000	181,000	-	181,000	-
Interest and Fiscal Charges	79,347	66,431	66,040	-	66,040	391
Total Debt Service	260,347	247,431	247,040	-	247,040	391
Transfers to Other Funds:						
Eagle River-Chugiak Parks and Recreation Service Area Capital Projects Fund	1,155,459	1,950,750	1,950,750	-	1,950,750	-
TOTAL	\$ 4,316,468	\$ 5,211,777	\$ 4,702,706	\$ -	\$ 4,702,706	\$ 509,071

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, 2016

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges	Actual on GAAP Basis
							To/From Other Departments	
Public Services:								
Economic and Community Development	\$ 1,517,839	\$ 33,403	\$ 228,100	\$ 393,979	\$ 247,040	\$ 11,220	\$ 320,375	\$ 2,751,956
Transfers to Other Funds:								
Eagle River-Chugiak Parks and Recreation Service Area Capital Projects Fund	-	-	-	1,950,750	-	-	-	1,950,750
Total Transfers to Other Funds	-	-	-	1,950,750	-	-	-	1,950,750
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	-	-	-
TOTAL	\$ 1,517,839	\$ 33,403	\$ 228,100	\$ 2,344,729	\$ 247,040	\$ 11,220	\$ 320,375	\$ 4,702,706



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MUNICIPALITY OF ANCHORAGE, ALASKA
 Building Safety Service Area
 Comparative Balance Sheet
 December 31, 2016 and 2015

	2016	2015
ASSETS		
Cash	\$ 200	\$ 200
Taxes Receivable:		
Delinquent Taxes	2,017	2,017
Penalties and Interest	4,078	4,078
Less: Allowance for Uncollectibles	(143)	(143)
Total Net Taxes Receivable	<u>5,952</u>	<u>5,952</u>
Accounts Receivable	134,883	59,536
Less: Allowance for Uncollectibles	(1,144)	(668)
Total Net Accounts Receivable	<u>133,739</u>	<u>58,868</u>
Prepaid Items	-	625
TOTAL ASSETS	<u><u>139,891</u></u>	<u><u>65,645</u></u>
LIABILITIES		
Accounts Payable	14,311	39,950
Accrued Payroll Liabilities	225,033	159,177
Due to Areawide	2,906,156	1,216,778
Unearned Revenue and Deposits	226,000	232,500
Total Liabilities	<u>3,371,500</u>	<u>1,648,405</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	5,952	5,952
Total Deferred Inflows of Resources	<u>5,952</u>	<u>5,952</u>
FUND DEFICIT		
Nonspendable	-	625
Unassigned	(3,237,561)	(1,589,337)
Total Fund Deficit	<u>(3,237,561)</u>	<u>(1,588,712)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND DEFICIT	<u><u>\$ 139,891</u></u>	<u><u>\$ 65,645</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, 2016 and 2015

	2016	2015
REVENUES		
Intergovernmental	\$ 73,266	\$ 352,027
Licenses and Permits	5,491,322	6,782,068
Charges for Services	9,521	10,254
Investment Loss	(51,801)	(17,526)
Other	1,085	-
Total Revenues	<u>5,523,393</u>	<u>7,126,823</u>
EXPENDITURES		
Public Services:		
Public Works	7,098,976	7,152,430
PERS On-behalf Expenditures	73,266	352,027
Total Public Services	<u>7,172,242</u>	<u>7,504,457</u>
Total Expenditures	<u>7,172,242</u>	<u>7,504,457</u>
Deficiency of Revenues over Expenditures	(1,648,849)	(377,634)
Fund Deficit, January 1	(1,588,712)	(1,211,078)
Fund Deficit, December 31	<u><u>\$ (3,237,561)</u></u>	<u><u>\$ (1,588,712)</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2016

	Estimated	Actual	Variance With Final Budget
REVENUES			
Intergovernmental:			
PERS On-behalf Revenues	\$ -	\$ 73,266	\$ 73,266
Licenses and Permits:			
Mechanical Licenses and Exams	157,000	160,121	3,121
Local Business Licenses	390,000	442,261	52,261
Building Permit Plan Reviews	1,550,000	1,125,868	(424,132)
Building and Grading Permits	3,400,000	2,472,075	(927,925)
Electrical Permits	211,000	192,300	(18,700)
Mechanical, Gas and Plumbing Permits	565,000	507,651	(57,349)
Sign Permits	25,000	23,075	(1,925)
Elevator Permits	569,500	550,271	(19,229)
Mobile Home and Park Permits	8,000	17,700	9,700
Total Licenses and Permits	<u>6,875,500</u>	<u>5,491,322</u>	<u>(1,384,178)</u>
Charges for Services:			
Sale of Publications	300	-	(300)
Copier Fees	10,000	9,521	(479)
Total Charges for Services	<u>10,300</u>	<u>9,521</u>	<u>(779)</u>
Investment Loss - Short-term Investments	(23,780)	(51,801)	(28,021)
Other:			
Prior Year Expenditure Recovery	-	435	435
Appeal Receipts	200	650	450
Total Other	<u>200</u>	<u>1,085</u>	<u>885</u>
TOTAL	<u>\$ 6,862,220</u>	<u>\$ 5,523,393</u>	<u>\$ (1,338,827)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2016

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Public Works	\$ 7,925,307	\$ 7,377,999	\$ 7,098,976	\$ -	\$ 7,098,976	\$ 279,023
PERS On-behalf Expenditures	-	-	73,266	-	73,266	(73,266)
TOTAL	<u>\$ 7,925,307</u>	<u>\$ 7,377,999</u>	<u>\$ 7,172,242</u>	<u>\$ -</u>	<u>\$ 7,172,242</u>	<u>\$ 205,757</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2016

EXPENDITURES	PERS		Other Services and Charges	Capital Outlay	Charges		Actual on GAAP Basis
	Personnel Services	On-behalf Expenditures			Supplies	To/From Other Departments	
Public Services:							
Public Works	\$ 5,316,943	\$ 73,266	\$ 30,734	\$ 218,107	\$ 78,462	\$ 1,454,730	\$ 7,172,242
TOTAL	<u>\$ 5,316,943</u>	<u>\$ 73,266</u>	<u>\$ 30,734</u>	<u>\$ 218,107</u>	<u>\$ 78,462</u>	<u>\$ 1,454,730</u>	<u>\$ 7,172,242</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
ASSETS		
Equity in General Cash Pool	\$ 2,953,069	\$ 3,040,257
Accounts Receivable, Net	36,807	39,976
Due from Component Unit - Anchorage School District	5,743	12,966
TOTAL ASSETS	2,995,619	3,093,199
LIABILITIES		
Accounts Payable	317,229	340,325
Accrued Payroll Liabilities	25,217	20,544
Unearned Revenue	345,286	345,287
Total Liabilities	687,732	706,156
FUND BALANCE		
Committed	157,957	159,877
Assigned	229,684	-
Unassigned	1,920,246	2,227,166
Total Fund Balance	2,307,887	2,387,043
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,995,619	\$ 3,093,199

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For The Years Ended December 31, 2016 and 2015

	2016	2015
REVENUES		
Intergovernmental	\$ 42,083	\$ 153,009
Charges for Services	626,287	1,075,533
Investment Income	43,225	19,404
Other	1,165,963	1,139,443
Total Revenues	1,877,558	2,387,389
EXPENDITURES		
General Government:		
Finance	1,914,631	1,784,891
PERS On-behalf Expenditures	42,083	153,009
Total Expenditures	1,956,714	1,937,900
Excess (Deficiency) of Revenues over Expenditures	(79,156)	449,489
Fund Balance, January 1	2,387,043	1,937,554
Fund Balance, December 31	\$ 2,307,887	\$ 2,387,043

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2016

	Estimated	Actual	Variance With Final Budget
REVENUES			
Intergovernmental:			
PERS On-behalf Revenues	\$ -	\$ 42,083	\$ 42,083
Charges for Services:			
School District Service Fees	416,000	402,354	(13,646)
Reimbursed Cost	285,228	223,933	(61,295)
Total Charges for Services	<u>701,228</u>	<u>626,287</u>	<u>(74,941)</u>
Investment Income - Short-term Investments	20,251	43,225	22,974
Other:			
Miscellaneous	1,154,280	1,165,963	11,683
TOTAL	<u>\$ 1,875,759</u>	<u>\$ 1,877,558</u>	<u>\$ 1,799</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2016

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Finance	\$ 1,747,199	\$ 1,812,625	\$ 1,914,631	\$ -	\$ 1,914,631	\$ (102,006)
PERS On-behalf Expenditures	-	-	42,083	-	42,083	(42,083)
TOTAL	<u>\$ 1,747,199</u>	<u>\$ 1,812,625</u>	<u>\$ 1,956,714</u>	<u>\$ -</u>	<u>\$ 1,956,714</u>	<u>\$ (144,089)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2016

EXPENDITURES	Personnel Services	PERS		Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
		On-behalf Expenditures	Supplies				
General Government:							
Finance	\$ 782,783	\$ 42,083	\$ 1,543	\$ 1,023,989	\$ 1,797	\$ 104,519	\$ 1,956,714
TOTAL	<u>\$ 782,783</u>	<u>\$ 42,083</u>	<u>\$ 1,543</u>	<u>\$ 1,023,989</u>	<u>\$ 1,797</u>	<u>\$ 104,519</u>	<u>\$ 1,956,714</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
ASSETS		
Equity in General Cash Pool	\$ 124,517	\$ 143,904
TOTAL ASSETS	124,517	143,904
LIABILITIES		
Accounts Payable	5,520	34,060
Accrued Payroll Liabilities	5,425	5,064
Total Liabilities	10,945	39,124
FUND BALANCE		
Unassigned	113,572	104,780
Total Fund Balance	113,572	104,780
TOTAL LIABILITIES AND FUND BALANCE	\$ 124,517	\$ 143,904

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, 2016 and 2015

	2016	2015
REVENUES		
Intergovernmental	\$ 7,310	\$ 30,578
Investment Income (Loss)	(1,580)	728
Total Revenues	5,730	31,306
EXPENDITURES		
General Government:		
Employee Relations	185,580	196,721
PERS On-behalf Expenditures	7,310	30,578
Total Expenditures	192,890	227,299
(Deficiency) of Revenues over Expenditures	(187,160)	(195,993)
OTHER FINANCING SOURCES		
Transfers from Other Sub-Funds	195,952	193,938
Total Other Financing Sources	195,952	193,938
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	8,792	(2,055)
Fund Balance, January 1,	104,780	106,835
Fund Balance, December 31	\$ 113,572	\$ 104,780

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, 2016

REVENUES	Estimated	Actual	Variance With Final Budget
Intergovernmental:			
PERS On-behalf Revenues	\$ -	\$ 7,310	\$ 7,310
Total Intergovernmental	-	7,310	7,310
Investment Loss - Short-term Investments	-	(1,580)	(1,580)
Transfers from Other Sub-Funds:			
Areawide General Fund	116,246	99,936	(16,310)
Anchorage Metropolitan Police Service Area	111,686	96,016	(15,670)
Total Transfers from Other Sub-Funds	227,932	195,952	(31,980)
TOTAL	\$ 227,932	\$ 201,682	\$ (26,250)

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2016

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Employee Relations	\$ 205,998	\$ 237,891	\$ 185,580	\$ -	\$ 185,580	\$ 52,311
PERS On-behalf Expenditures	-	-	7,310	-	7,310	(7,310)
TOTAL	\$ 205,998	\$ 237,891	\$ 192,890	\$ -	\$ 192,890	\$ 45,001

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, 2016

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Other Services and Charges	Charges From Other Departments	Actual on GAAP Basis
Employee Relations	\$ 162,411	\$ 7,310	\$ 22,276	\$ 893	\$ 192,890
TOTAL	\$ 162,411	\$ 7,310	\$ 22,276	\$ 893	\$ 192,890

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
ASSETS		
Equity in General Cash Pool	\$ 3,685,379	\$ 4,138,795
Due from Equipment Maintenance Fund	85,000	85,000
Due from Component Units	-	-
Prepaid Items	-	-
Advance to Anchorage Fire Service Area Fund	286,199	670,400
Advance to Equipment Maintenance Fund	1,360,000	1,445,000
TOTAL ASSETS	5,416,578	6,339,195
LIABILITIES		
Accounts Payable	14,850	707
Accrued Payroll Liabilities	13,467	9,784
Total Liabilities	28,317	10,491
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues-Leases	-	661
Total Deferred Inflows of Resources	-	661
FUND BALANCE		
Committed	5,388,261	6,328,043
Total Fund Balance	5,388,261	6,328,043
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 5,416,578	\$ 6,339,195

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance
For The Years Ended December 31, 2016 and 2015

	2016	2015
REVENUES		
Intergovernmental	\$ 11,685	\$ 51,748
Charges for Services	883,220	767,407
Investment Income	190,799	101,445
Other	7,436	50,000
Total Revenues	1,093,140	970,600
EXPENDITURES		
General Government:		
Land Management	940,370	752,977
PERS On-behalf Expenditures	11,685	51,748
Total Expenditures	952,055	804,725
Excess of Revenues over Expenditures	141,085	165,875
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	94,514	-
Transfers to Other Funds	(1,216,633)	(630,000)
Gain on Sale of Property	-	-
Land Sales	41,252	-
Total Other Financing Sources (Uses)	(1,080,867)	(630,000)
Deficiency of Revenues over Expenditures and Other Financing Sources (Uses)	(939,782)	(464,125)
Fund Balance, January 1	6,328,043	6,792,168
Fund Balance, December 31	\$ 5,388,261	\$ 6,328,043

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, 2016

	Estimated	Actual	Variance With Final Budget
REVENUES			
Intergovernmental:			
PERS On-behalf Revenues	\$ -	\$ 11,685	\$ 11,685
Charges for Services:			
Wetlands Mitigation Credit	573,459	573,459	-
Miscellaneous Permits	139,278	147,424	8,146
Pipe Right Of Way Fee	61,899	61,900	1
Lease and Rental	103,000	100,437	(2,563)
Total Charges for Services	877,636	883,220	5,584
Investment Income - Short-term Investments	101,894	190,799	88,905
Other:			
Prior Year Expense Recovery	-	7,436	7,436
Total Other	-	7,436	7,436
Land Sales:			
Gain/Loss Sale Property	380,634	41,252	(339,382)
Total Land Sales	380,634	41,252	(339,382)
Transfers from Other Funds:			
Areawide General Fund	94,514	94,514	-
Total Transfers from Other Funds	94,514	94,514	-
TOTAL	\$ 1,454,678	\$ 1,228,906	\$ (225,772)

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, 2016

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Land Management	\$ 992,510	\$ 1,197,378	\$ 940,370	\$ -	\$ 940,370	\$ 257,008
PERS On-behalf Expenditures	-	-	11,685	-	11,685	(11,685)
Total General Government	992,510	1,197,378	952,055	-	952,055	245,323
Transfer to Other Funds:						
Transfers to Heritage Land Bank Capital Projects Fund	80,000	1,554,093	1,216,633	-	1,216,633	337,460
TOTAL	\$ 1,072,510	\$ 2,751,471	\$ 2,168,688	\$ -	\$ 2,168,688	\$ 582,783

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, 2016

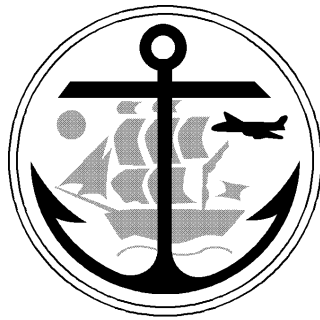
EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Charges From Other Departments	Actual on GAAP Basis
Land Management	\$ 265,454	\$ 11,685	\$ 2,966	\$ 174,921	\$ 497,030	\$ 952,056
Transfer to Other Funds:						
Transfers to Heritage Land Bank Capital Projects Fund	-	-	-	1,216,633	-	1,216,633
TOTAL	\$ 265,454	\$ 11,685	\$ 2,966	\$ 1,391,554	\$ 497,030	\$ 2,168,689

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal/State Fine and Forfeiture
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
ASSET		
Cash	\$ 47,015	\$ 35,694
Equity in General Cash Pool	2,442,314	2,247,625
Prepaid Items and Deposits	77	-
TOTAL ASSETS	2,489,406	2,283,319
LIABILITIES		
Accounts Payable	3,689	42,473
Total Liabilities	3,689	42,473
FUND BALANCE		
Nonspendable	77	-
Restricted	2,049,478	821,034
Assigned	436,162	1,419,812
Total Fund Balance	2,485,717	2,240,846
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,489,406	\$ 2,283,319

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, 2016 and 2015

	2016	2015
REVENUES		
Fines and Forfeitures	\$ 343,817	\$ 380,958
Investment Income	36,270	15,150
Other	488	1,940
Total Revenues	380,575	398,048
EXPENDITURES		
General Government:		
Municipal Attorney	-	2,532
Public Safety:		
Police Services	135,704	356,765
Total Expenditures	135,704	359,297
Excess of Revenues over Expenditures	244,871	38,751
Fund Balance, January 1	2,240,846	2,202,095
Fund Balance, December 31	\$ 2,485,717	\$ 2,240,846



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MUNICIPALITY OF ANCHORAGE, ALASKA
 State Grants Fund
 Comparative Balance Sheet
 December 31, 2016 and 2015

	2016	2015
ASSETS		
Equity in General Cash Pool	\$ 15,417,122	\$ 17,842,211
Intergovernmental Receivables	5,521,210	3,470,618
Prepaid Items	16,266	23,604
TOTAL ASSETS	20,954,598	21,336,433
LIABILITIES		
Accounts Payable	1,549,415	696,064
Accrued Payroll Liabilities	334,191	258,485
Unearned Revenue	218,579	630,097
Total Liabilities	2,102,185	1,584,646
FUND BALANCE		
Nonspendable	16,266	23,604
Restricted	1,352,324	958,154
Assigned	17,483,823	18,770,029
Total Fund Balance	18,852,413	19,751,787
TOTAL LIABILITIES AND FUND BALANCE	\$ 20,954,598	\$ 21,336,433

MUNICIPALITY OF ANCHORAGE, ALASKA
State Grants Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance
For the Years Ended December 31, 2016 and 2015

	2016	2015
REVENUES		
Intergovernmental	\$ 19,946,326	\$ 18,130,996
Investment Income	601	1,079
Other	-	1,500
Total Revenues	19,946,927	18,133,575
EXPENDITURES		
General Government:		
Municipal Manager	105,385	-
Emergency Management	245,915	732,199
Education	1,134,516	746,054
Non-Departmental	1,274,493	1,043,060
Total General Government	2,760,309	2,521,313
Public Safety:		
Health and Human Services	9,051,884	9,809,017
Fire Services	33,400	89,788
Police Services	950,773	154,085
Total Public Safety	10,036,057	10,052,890
Public Services:		
Economic and Community Development	1,769,907	2,202,342
Public Transportation	2,008,841	1,974,319
Public Works	5,422,665	2,519,932
Total Public Services	9,201,413	6,696,593
Total Expenditures	21,997,779	19,270,796
Deficiency of Revenues over Expenditures	(2,050,852)	(1,137,221)
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	1,153,948	425,034
Transfers to Other Funds	(2,470)	-
Total Other Financing Sources (Uses)	1,151,478	425,034
Deficiency of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)	(899,374)	(712,187)
Fund Balance, January 1	19,751,787	20,463,974
Fund Balance, December 31	\$ 18,852,413	\$ 19,751,787

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal Grants Fund
Comparative Balance Sheet
December 31, 2016 and 2015

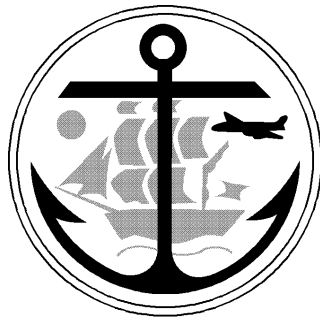
	2016	2015
ASSETS		
Equity in General Cash Pool	\$ 1,656,149	\$ -
Investments	7	1,379,506
Loans Receivable	3,371,663	5,175,139
Intergovernmental Receivables	2,516,398	4,853,781
TOTAL ASSETS	7,544,217	11,408,426
LIABILITIES		
Accounts Payable	403,701	121,498
Accrued Payroll Liabilities	41,208	48,819
Due to Areawide	-	1,758,226
Unearned Revenue and Deposits	3,840,174	4,146,920
Total Liabilities	4,285,083	6,075,463
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues-Intergovernmental	1,077,784	2,579,927
Total Deferred Inflows of Resources	1,077,784	2,579,927
FUND BALANCE		
Restricted	2,040,521	1,929,869
Assigned	140,829	823,167
Total Fund Balance	2,181,350	2,753,036
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 7,544,217	\$ 11,408,426

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, 2016 and 2015

	2016	2015
REVENUES		
Intergovernmental	\$ 3,584,109	\$ 7,034,488
Charges for Services	3,700	-
Investment Income (Loss)	2,075	7,778
Miscellaneous	123,187	125,604
Restricted Contributions	(847)	-
Other	219,391	360,844
Total Revenues	3,931,615	7,528,714
EXPENDITURES		
General Government:		
Mayor Office	206,564	-
Total General Government	206,564	-
Public Safety:		
Health and Human Services	345,541	469,720
Fire Services	112,651	68,298
Police Services	998,209	785,228
Total Public Safety	1,456,401	1,323,246
Public Services:		
Public Transportation	473,244	4,273,974
Economic and Community Development	2,457,322	2,116,628
Public Works	57,008	750
Total Public Services	2,987,574	6,391,352
Debt Service:		
Principal	1,350,000	98,000
Interest and Fiscal Charges	74,686	79,674
Total Debt Service	1,424,686	177,674
Total Expenditures	6,075,225	7,892,272
Deficiency of Revenues over Expenditures	(2,143,610)	(363,558)
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	1,579,752	533,943
Transfers to Other Funds	(1,778)	-
Gain (Loss) on Sale of Property	(6,050)	-
Total Other Financing Sources (Uses)	1,571,924	533,943
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and (Uses)	(571,686)	170,385
Fund Balance, January 1	2,753,036	2,582,651
Fund Balance, December 31	\$ 2,181,350	\$ 2,753,036

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal Grants Fund
Schedule of Changes in Long-term Loans Receivable
For the Year Ended December 31, 2016

	Anchor	Rental Rehabilitation	CDBG Rehabilitation	Minor Repair	Home Rehab	ACLT Loan	Total
Fund Balance Reserved for Long-Term Loans, January 1	\$ 2,252,248	\$ -	\$ 1,095,688	\$ 269,374	\$ 73,590	\$ 1,484,239	\$ 5,175,139
Deducts:							
Repayments of Loans	(113,000)	-	(17,904)	-	-	(1,350,000)	(1,480,904)
Write-Offs and Other Adjustments of Loans	(129,469)	-	-	(145,212)	(6,133)	(134,239)	(415,053)
Total Deducts	(242,469)	-	(17,904)	(145,212)	(6,133)	(1,484,239)	(1,895,957)
Adds:							
Disbursements for New Loans	-	-	-	92,481	-	-	92,481
Total Adds	-	-	-	92,481	-	-	92,481
Fund Balance Reserved for Long-Term Loans, December 31	\$ 2,009,779	\$ -	\$ 1,077,784	\$ 216,643	\$ 67,457	\$ -	\$ 3,371,663



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MUNICIPALITY OF ANCHORAGE, ALASKA
Miscellaneous Operational Grants Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
ASSETS		
Equity in General Cash Pool	\$ 1,076,162	\$ 1,164,643
Accounts Receivable, Net	18,674	20,679
TOTAL ASSETS	<u>1,094,836</u>	<u>1,185,322</u>
LIABILITIES		
Accounts Payable	23,035	206,882
Unearned Revenue and Deposits	18,674	20,679
Total Liabilities	<u>41,709</u>	<u>227,561</u>
FUND BALANCE		
Restricted	1,053,127	713,050
Assigned	-	244,711
Total Fund Balance	<u>1,053,127</u>	<u>957,761</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 1,094,836</u>	<u>\$ 1,185,322</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Miscellaneous Operational Grants Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance
For the Years Ended December 31, 2016 and 2015

	2016	2015
REVENUES		
Investment Income - Short-term Investments	\$ 13,426	\$ 7,878
Restricted Contributions	691,241	179,092
Total Revenues	<u>704,667</u>	<u>186,970</u>
EXPENDITURES		
General Government:		
Municipal Manager	16,741	97,216
Public Safety:		
Health and Human Services	946	29,067
Fire Services	121,368	217,046
Total Public Safety	<u>122,314</u>	<u>246,113</u>
Public Services:		
Economic and Community Development	268,962	132,102
Public Transportation	-	21,000
Total Public Services	<u>268,962</u>	<u>153,102</u>
Total Expenditures	<u>408,017</u>	<u>496,431</u>
Excess (Deficiency) of Revenues over Expenditures	<u>296,650</u>	<u>(309,461)</u>
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	56,897	142,355
Transfers to Other Funds	(258,181)	(8,786)
Total Other Financing Sources (Uses)	<u>(201,284)</u>	<u>133,569</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)	<u>95,366</u>	<u>(175,892)</u>
Fund Balance, January 1	957,761	1,133,653
Fund Balance, December 31	<u>\$ 1,053,127</u>	<u>\$ 957,761</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Other Restricted Resources Fund
Comparative Balance Sheet
For the Years Ended December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
ASSETS		
Special Assessments Receivable	\$ 105,103	\$ 93,797
TOTAL ASSETS	<u>105,103</u>	<u>93,797</u>
LIABILITIES		
Accounts Payable	83,495	12,336
Due to Area wide Service Area Fund	67,738	127,379
Total Liabilities	<u>151,233</u>	<u>139,715</u>
FUND DEFICIT		
Unassigned	<u>(46,130)</u>	<u>(45,918)</u>
Total Fund Deficit	<u>(46,130)</u>	<u>(45,918)</u>
TOTAL LIABILITIES AND FUND DEFICIT	<u>\$ 105,103</u>	<u>\$ 93,797</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Other Restricted Resources Fund
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Deficit
For the Years Ended December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
REVENUES		
Special Assessments	\$ 1,175,652	\$ 1,168,235
Investment Loss - Short-term Investments	(9,779)	(8,361)
Total Revenues	<u>1,165,873</u>	<u>1,159,874</u>
EXPENDITURES		
General Government:		
Non-Departmental	1,166,085	1,148,531
Total Expenditures	<u>1,166,085</u>	<u>1,148,531</u>
Excess (Deficiency) of Revenues over Expenditures	(212)	11,343
Fund Deficit, January 1	(45,918)	(57,261)
Fund Deficit, December 31	<u>\$ (46,130)</u>	<u>\$ (45,918)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
ASSETS		
Equity in General Cash Pool	\$ 22,865,658	\$ 15,528,534
Accounts Receivable	2,012,727	2,117,635
Less: Allowance for Uncollectibles	(24,659)	(24,724)
Total Net Accounts Receivable	1,988,068	2,092,911
Prepaid Items and Deposits	375,000	875,000
TOTAL ASSETS	25,228,726	18,496,445
LIABILITIES		
Accounts Payable	1,015,734	1,411,702
Interfund Payable	5,911,847	-
Total Liabilities	6,927,581	1,411,702
FUND BALANCE		
Nonspendable	375,000	875,000
Restricted	14,711,845	13,549,365
Assigned	3,214,300	2,660,378
Total Fund Balance	18,301,145	17,084,743
TOTAL LIABILITIES AND FUND BALANCE	\$ 25,228,726	\$ 18,496,445

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, 2016 and 2015

	2016	2015
REVENUES		
Taxes	\$ 14,414,037	\$ 15,144,345
Investment Income (Loss)	259,783	116,789
Other	294,139	271,899
Total Revenues	14,967,959	15,533,033
EXPENDITURES		
Public Services:		
Economic and Community Development	6,716,875	7,255,080
Total Expenditures	6,716,875	7,255,080
Excess of Revenues over Expenditures	8,251,084	8,277,953
OTHER FINANCING SOURCES (USES)		
Transfer from Other Funds	604,165	567,054
Transfer to Areawide Capital Project Fund	(1,727,000)	-
Transfer to CIVICVentures	(5,911,847)	(5,992,742)
Total Other Financing Sources (Uses)	(7,034,682)	(5,425,688)
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	1,216,402	2,852,265
Fund Balance, January 1	17,084,743	14,232,478
Fund Balance, December 31	\$ 18,301,145	\$ 17,084,743

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, 2016

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Hotel and Motel	\$ 15,625,383	\$ 14,367,985	\$ (1,257,398)
Penalties and Interest	38,790	46,052	7,262
Total Taxes	15,664,173	14,414,037	(1,250,136)
Investment Gain - Short-term Investments	-	259,783	259,783
Other:			
Prior Year Expenditure Recovery	-	294,139	294,139
Total Other	-	294,139	294,139
Transfers from Other Funds:			
Areawide General Fund	556,951	573,957	17,006
Anchorage Roads and Drainage Service Area	17,588	18,125	537
Anchorage Bowl Parks and Recreation Service Area	11,725	12,083	358
Total Transfers From Other Funds	586,264	604,165	17,901
TOTAL	\$ 16,250,437	\$ 15,572,124	\$ (678,313)

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, 2016

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
EXPENDITURES						
Public Services:						
Economic and Community Development	\$ 7,382,009	\$ 7,425,071	\$ 6,716,875	\$ -	\$ 6,716,875	\$ 708,196
Transfer to Areawide Capital Project Fund	-	1,727,000	1,727,000	-	1,727,000	-
Transfer to CIVICVentures	5,911,847	5,911,847	5,911,847	-	5,911,847	-
Total Transfers	5,911,847	7,638,847	7,638,847	-	7,638,847	-
TOTAL	\$ 13,293,856	\$ 15,063,918	\$ 14,355,722	\$ -	\$ 14,355,722	\$ 708,196

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, 2016

	Other Services and Charges	Actual on GAAP Basis
EXPENDITURES		
Public Services:		
Economic and Community Development	\$ 6,716,875	\$ 6,716,875
Transfer to Areawide Capital Projects Fund	1,727,000	1,727,000
Transfer to CIVICVentures	5,911,847	5,911,847
Total Transfers	7,638,847	7,638,847
TOTAL	\$ 14,355,722	\$ 14,355,722

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
ASSETS		
Equity in General Cash Pool	\$ 21,174	\$ -
Investments	34,263,360	34,413,390
TOTAL ASSETS	34,284,534	34,413,390
LIABILITIES		
Due to Areawide Service Area Fund	-	9,250
Total Liabilities	-	9,250
FUND BALANCE		
Restricted	34,284,534	34,404,140
Total Fund Balance	34,284,534	34,404,140
TOTAL LIABILITIES AND FUND BALANCE	\$ 34,284,534	\$ 34,413,390

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, 2016 and 2015

	2016	2015
REVENUES		
Investment Income	\$ 2,420,052	\$ 220,442
Total Revenues	2,420,052	220,442
EXPENDITURES		
General Government:		
Employee Relations	48,557	51,136
Public Safety:		
Fire Services	1,636,879	1,600,559
Police Services	1,823,754	1,769,038
Total Public Safety	3,460,633	3,369,597
Total Expenditures	3,509,190	3,420,733
Deficiency of Revenues over Expenditures	(1,089,138)	(3,200,291)
OTHER FINANCING SOURCES		
Transfers from Other Funds	969,532	1,504,034
Total Other Financing Sources	969,532	1,504,034
Deficiency of Revenues and Other Financing Sources Over Expenditures	(119,606)	(1,696,257)
Fund Balance, January 1	34,404,140	36,100,397
Fund Balance, December 31	\$ 34,284,534	\$ 34,404,140

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, 2016

REVENUES	Estimated	Actual	Variance With Final Budget
Revenues:			
Investment Income	\$ 90,000	\$ 2,420,052	\$ 2,330,052
Transfers from Other Funds:			
Fire Service Area Fund	806,172	458,589	(347,583)
Anchorage Metropolitan Police Service Area Fund	898,208	510,943	(387,265)
Total Transfers from Other Funds	1,704,380	969,532	(734,848)
TOTAL	\$ 1,794,380	\$ 3,389,584	\$ 860,356

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Detail Schedule of Estimated and Actual Expenditures
For The Year Ended December 31, 2016

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	\$ 48,557	\$ -	\$ 48,557	\$ 39,443
Total General Government	88,000	88,000	48,557	-	48,557	39,443
Public Safety:						
Fire Services	1,613,964	1,654,531	1,636,879	-	1,636,879	\$ 17,652
Police Services	1,798,222	1,843,421	1,823,754	-	1,823,754	\$ 19,667
Total Public Safety	3,412,186	3,497,952	3,460,633	-	3,460,633	37,319
TOTAL	\$ 3,500,186	\$ 3,585,952	\$ 3,509,190	\$ -	\$ 3,509,190	\$ 76,762

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, 2016

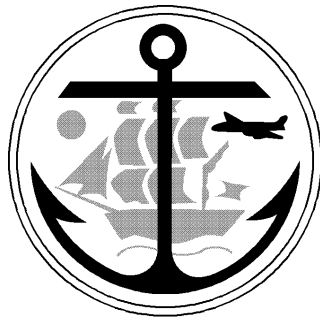
EXPENDITURES	Other Services and Charges	Actual on GAAP Basis
General Government:		
Employee Relations	\$ 48,557	\$ 48,557
Total General Government	48,557	48,557
Public Safety:		
Fire Services	1,636,879	1,636,879
Police Services	1,823,754	1,823,754
Total Public Safety	3,460,633	3,460,633
TOTAL	\$ 3,509,190	\$ 3,509,190

MUNICIPALITY OF ANCHORAGE, ALASKA
49th State Angel Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
ASSETS		
Equity in General Cash Pool	\$ 11,380,006	\$ 11,453,997
Investments in Angel Fund program	1,278,236	1,157,500
TOTAL ASSETS	<u>12,658,242</u>	<u>12,611,497</u>
LIABILITIES		
Accrued Payroll Liabilities	5	7
Total Liabilities	<u>5</u>	<u>7</u>
FUND BALANCE		
Restricted	12,658,237	12,611,490
Total Fund Balance	<u>12,658,237</u>	<u>12,611,490</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 12,658,242</u>	<u>\$ 12,611,497</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, 2016 and 2015

	<u>2016</u>	<u>2015</u>
REVENUES		
Investment Income	\$ 12,597	\$ 13,292
Net Increase (Decrease) in FMV of Investments	51,133	-
Other	-	3,759
Total Revenues	<u>63,730</u>	<u>17,051</u>
EXPENDITURES		
General Government:		
Chief Financial Officer	16,983	745
Total Expenditures	<u>16,983</u>	<u>745</u>
 Excess of Revenues over Expenditures	 46,747	 16,306
Fund Balance, January 1	12,611,490	12,595,184
Fund Balance, December 31	<u>\$ 12,658,237</u>	<u>\$ 12,611,490</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
ASSETS		
Accounts Receivable	\$ 1,176,013	\$ 844,125
TOTAL ASSETS	1,176,013	844,125
LIABILITIES		
Accounts Payable	-	13,415
Due to Areawide General Fund	2,004,629	830,710
Total Liabilities	2,004,629	844,125
FUND BALANCE		
Unassigned	(828,616)	-
Total Fund Balance	(828,616)	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,176,013	\$ 844,125

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For The Years Ended December 31, 2016 and 2015

	2016	2015
REVENUES		
E911 Surcharges	\$ 6,558,506	\$ 6,378,754
Total Revenues	6,558,506	6,378,754
EXPENDITURES		
Public Services:		
Fire Services	1,439,237	793,844
Police Services	5,947,885	5,584,910
Total Expenditures	7,387,122	6,378,754
Deficiency of Revenues over Expenditures	(828,616)	-
Fund Balance, January 1	-	-
Fund Balance, December 31	\$ (828,616)	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Detail Schedule of Estimated and Actual Revenues
For The Year Ended December 31, 2016

	Estimated	Actual	Variance With Final Budget
REVENUES			
E911 Surcharges	\$ 6,475,000	\$ 6,558,506	\$ 83,506
TOTAL	\$ 6,475,000	\$ 6,558,506	\$ 83,506

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Detail Schedule of Estimated and Actual Expenditures
For The Year Ended December 31, 2016

	Original	Revised	GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
EXPENDITURES						
Public Services:						
Fire Services	\$ 1,472,180	\$ 1,472,180	\$ 1,439,237	\$ -	\$ 1,439,237	\$ 32,943
Police Services	5,002,820	5,002,820	5,947,886	-	5,947,886	(945,066)
TOTAL	\$ 6,475,000	\$ 6,475,000	\$ 7,387,123	\$ -	\$ 7,387,123	\$ (912,123)

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, 2016

	Other Services and Charges	Charges from Other Departments	Actual on GAAP Basis
EXPENDITURES			
Public Services:			
Fire Services	\$ -	\$ 1,439,237	\$ 1,439,237
Police Services	1,266,655	4,681,230	5,947,885
TOTAL	\$ 1,266,655	\$ 6,120,467	\$ 7,387,122

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Net Position
December 31, 2016 and 2015

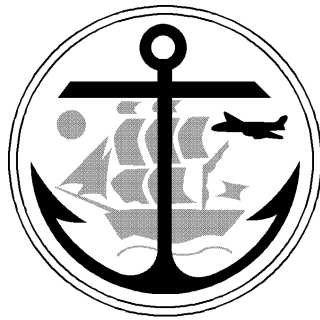
	2016	2015
CURRENT ASSETS		
Cash	\$ 1,000	\$ 1,600
Equity in General Cash Pool	47,335,490	23,335,343
Accrued Interest on Investments	364,765	380,526
Interest Receivable	197,790	213,479
Accounts Receivable:		
Utility Customers Less Allowance for Uncollectibles of \$132,868 in 2016 and \$96,979 in 2015	8,969,368	5,908,508
Other Receivables Less Allowance for Uncollectibles of \$50,533 2016 and \$56,538 in 2015	3,260,189	7,476,025
Net Accounts Receivable	12,229,557	13,384,533
Unbilled Reimbursable Projects	887,420	908,605
Inventory of Materials and Supplies, at Average Cost	30,261,745	29,301,935
Total Current Assets	91,277,767	67,526,021
RESTRICTED ASSETS		
Current:		
Customer Deposits	1,170,729	1,296,333
Revenue Bond Debt Service Accounts	2,098,291	2,120,791
Bond Cash Investment and Equity in Construction Cash Pool	2,525,855	-
Revenue Bond Operations and Maintenance Accounts	13,200,000	12,450,000
Future Natural Gas Purchases	1,898,732	18,018,052
Future Natural Gas Purchases or BRU Construction	18,934,934	68,711,457
BRU Underlift Settlement	-	2,421,817
Non-Current:		
Revenue Bond Reserve Investments	23,143,622	23,206,490
Asset Retirement Obligation Sinking Fund	11,797,445	9,828,391
Total Restricted Assets	74,769,608	138,053,331
OTHER ASSETS		
Current:		
Other Assets	1,627,207	1,077,816
Non-Current:		
Unamortized Regulatory Assets	1,575,456	1,502,121
Unamortized Debt Expense	1,572,298	1,704,117
Total Other Assets	4,774,961	4,284,054
PLANT		
Plant in Service, at Cost	1,293,307,622	899,622,127
Less: Accumulated Depreciation and Depletion	(415,569,530)	(401,767,828)
Net Plant in Service	877,738,092	497,854,299
Other Electric Plant Less Amortization of \$12,556,509 in 2016 and \$12,253,324 in 2015	2,715,719	3,018,904
Construction Work in Progress	15,783,204	258,306,152
Net Plant in Service, at Cost	896,237,015	759,179,355
Total Assets	1,067,059,351	969,042,761
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Loss on Refunding	516,907	885,450
Deferred Outflows Related to Pensions	3,348,292	1,384,550
Total Deferred Outflows of Resources	3,865,199	2,270,000
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 1,070,924,550	\$ 971,312,761

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Net Position
December 31, 2016 and 2015

	2016	2015
CURRENT LIABILITIES		
Notes Payable	\$ 181,000,000	\$ 114,300,000
Accounts Payable	23,339,311	15,143,779
Compensated Absences Payable	2,974,329	2,647,510
Accrued Payroll Liabilities	1,505,570	1,079,892
Accrued Interest Payable	1,614,313	1,559,196
Other Liabilities	2,952,073	2,369,531
Pollution Remediation Liability	760,000	-
Bonds Payable Within One Year	7,520,000	7,465,000
Total Current Liabilities	221,665,596	144,564,908
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Accounts Payable	6,122,828	8,431,849
Customer Deposits Payable	1,170,729	1,296,333
Total Liabilities Payable From Restricted Assets	7,293,557	9,728,182
NON-CURRENT LIABILITIES		
Asset Retirement Obligation	15,135,086	8,535,928
Net Pension Liability	15,093,423	10,494,008
Revenue Bonds Payable After One Year	323,370,000	330,890,000
Plus: Unamortized Premium	20,104,669	21,573,563
Less: Unamortized Discount	(507,779)	(539,252)
Total Revenue Bonds Payable, Net of Premium and Discount	342,966,890	351,924,311
Total Non-Current Liabilities	373,195,399	370,954,247
Total Liabilities	602,154,552	525,247,337
DEFERRED INFLOWS OF RESOURCES		
Contributions In Aid of Construction (Net of Amortization)	177,321,176	92,025,541
Future Natural Gas Purchases	16,477,276	33,705,285
Regulatory Liability Gas Sales	20,236,871	68,937,909
Regulatory Liability BRU Underlift Settlement	-	2,421,817
Deferred Inflows Related to Pensions	168,242	202,031
Total Deferred Inflows of Resources	214,203,565	197,292,583
NET POSITION		
Net Investment in Capital Assets	215,402,069	219,019,326
Restricted for Debt Service	269,541	802,829
Restricted for Operations	13,200,000	12,450,000
Unrestricted	25,694,823	16,500,686
Total Net Position	254,566,433	248,772,841
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 1,070,924,550	\$ 971,312,761

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Residential Sales	\$ 22,260,329	\$ 21,972,135
Commercial and Industrial Sales	106,258,842	102,566,471
Military Sales	15,437,345	14,525,488
Sales for Resale	15,343,153	21,890,648
Other Operating Revenues	7,852,729	3,181,925
Total Operating Revenues	<u>167,152,398</u>	<u>164,136,667</u>
OPERATING EXPENSES:		
Operations:		
Production	74,258,422	70,435,716
Transmission	937,495	1,010,600
Distribution	11,350,803	10,868,143
Customer Service and Sales	4,445,713	4,022,991
Administrative and General	9,816,091	8,987,802
PERS/OPEB On-behalf and Pension Expense	2,918,928	1,701,920
Total Operations	<u>103,727,452</u>	<u>97,027,172</u>
Taxes Other than Income	1,737,906	986,159
Depreciation and Amortization	31,634,639	29,643,901
Regulatory Credits	6,359,769	5,923,949
Total Operating Expenses	<u>143,459,766</u>	<u>133,581,181</u>
Operating Income	23,692,632	30,555,486
NON-OPERATING REVENUES:		
Investment Income	821,521	382,388
Interest Subsidy on Build America Bonds	2,395,417	2,420,703
Intergovernmental Revenues- PERS On-behalf	317,044	133,224
Total Non-Operating Revenues	<u>3,533,982</u>	<u>2,936,315</u>
NON-OPERATING EXPENSES:		
Interest:		
Long-Term Obligations	16,888,535	17,212,894
Other	1,985,398	1,204,358
Total Interest	<u>18,873,933</u>	<u>18,417,252</u>
Allowance for Funds Used During Construction	(12,599,561)	(773,372)
Amortization of Other Assets	131,819	141,127
Loss on Disposal of Property	8,928,674	-
Other	123,039	119,975
Total Non-Operating Expenses	<u>15,457,904</u>	<u>17,904,982</u>
Total Non-Operating Loss	(11,923,922)	(14,968,667)
TRANSFERS		
Municipal Service Assessment	(5,983,574)	(7,538,022)
Dividend	-	(7,028,943)
Transfers to General Government	(5,000)	(8,579)
Transfer from General Government	13,456	-
Total Transfers	<u>(5,975,118)</u>	<u>(14,575,544)</u>
Change in Net Position	5,793,592	1,011,275
Net Position, January 1, as restated	248,772,841	247,761,566
Net Position, December 31	<u>\$ 254,566,433</u>	<u>\$ 248,772,841</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2016 and 2015

	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	\$ 171,095,193	\$ 165,266,993
Other Operating Cash Receipts	20,605,761	5,592,012
Payments to Vendors	(71,260,358)	(81,991,825)
Payments to Employees	(30,161,783)	(30,945,246)
Internal Activity - Payments Made to Other Funds	(1,692,777)	(1,751,394)
Net Cash Provided by Operating Activities	88,586,036	56,170,540
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers to Other Funds	(5,975,118)	(14,575,544)
Net Cash Used by Non-Capital and Related Financing Activities	(5,975,118)	(14,575,544)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from Issuance of Short-Term Debt	66,700,000	89,600,000
Interest Payments on Short-Term Debt	(1,213,933)	(385,151)
Principal Payments on Long-Term Debt	(7,465,000)	(7,440,000)
Interest Payments on Long-Term Debt	(18,673,761)	(19,501,295)
Interest Subsidy on Build America Bonds	2,395,417	2,420,703
Acquisition and Construction of Capital Assets	(165,134,315)	(93,276,051)
Capital Contributions - Customers	343,884	1,059,825
Capital Contributions - Intergovernmental	250,188	67,872
Proceeds from Sale of Property	49,456	-
Net Cash Used by Capital and Related Financing Activities	(122,748,064)	(27,454,097)
CASH FLOWS FROM INVESTING ACTIVITIES		
Net (Deposits to) Withdrawals from Restricted Funds	65,683,973	(6,095,453)
Investment Income Received	852,971	272,273
Net Cash Provided (Used) by Investing Activities	66,536,944	(5,823,180)
Net Increase in Cash	26,399,798	8,317,719
Cash, January 1	24,633,276	16,315,557
Cash, December 31	\$ 51,033,074	\$ 24,633,276
CASH AND CASH EQUIVALENTS		
Cash	\$ 1,000	\$ 1,600
Bond Cash Investment and Equity in Construction Cash Pool	2,525,855	-
Equity in General Cash Pool	47,335,490	23,335,343
Customer Deposits	1,170,729	1,296,333
Cash and Cash Equivalents, December 31	\$ 51,033,074	\$ 24,633,276

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2016 and 2015

	2016	2015
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 23,692,632	\$ 30,555,486
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Depreciation	31,634,639	29,643,901
PERS Relief- Noncash Expense	317,044	133,224
Miscellaneous Non-Operating Expenses	(123,039)	(119,975)
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	1,154,977	4,880,015
Unbilled Reimbursable Projects	21,185	1,847,929
Inventories	(959,810)	2,897,134
Other Assets Current	(549,391)	(262,195)
Other Assets Non-Current	(73,335)	(500,329)
Deferred Outflows of Resources Related to Pensions	(1,963,742)	(1,017,517)
Accounts Payable and Accrued Expenses	(1,225,493)	(18,373,921)
Other Liabilities	582,542	376,457
Net Pension Liability	4,599,415	3,282,379
Asset Retirement Obligation	6,599,158	429,634
Customer Deposits	(125,604)	68,325
Compensated Absences Payable	326,819	(121,121)
Accrued Payroll Liabilities	425,678	(909,819)
Deferred Inflows of Resources Related to Pensions	(33,789)	(696,166)
Deferred Inflows of Resources	24,286,150	4,057,099
Net Cash Provided by Operating Activities	88,586,036	56,170,540
Non-Cash Investing, Capital and Financing Activities		
Capital Purchases on Account	7,872,006	9,241,600
Portion of Plant From AFUDC	12,599,561	773,373
Contributions in Aid of Construction Funded from Deferred Inflows of Resources	92,637,014	2,394,722
Total Noncash Investing, Capital and Financial Activities	\$ 113,108,581	\$ 12,409,695

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2016

	<u>Estimated</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
REVENUES:			
Residential Sales	\$ 24,733,000	\$ 22,260,329	\$ (2,472,671)
Commercial and Industrial Sales	114,651,000	106,258,842	(8,392,158)
Military Sales	16,581,000	15,437,345	(1,143,655)
Sales for Resale	14,585,000	15,343,153	758,153
Other Operating Revenue	3,023,000	7,852,729	4,829,729
Investment Income - Short-Term Investments	921,000	821,521	(99,479)
Interest Subsidy on Build America Bonds	2,414,000	2,395,417	(18,583)
Intergovernmental Revenues- PERS On-behalf	-	317,044	317,044
TOTAL	<u>\$ 176,908,000</u>	<u>\$ 170,686,380</u>	<u>\$ (6,221,620)</u>

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

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Power Production Expense:			
Steam Power Generation	\$ 3,159,000	\$ 3,361,593	\$ (202,593)
Hydraulic Power Generation	371,000	372,532	(1,532)
Gas Turbine Power Generation	50,056,000	52,477,412	(2,421,412)
Other Power Supply Generation	8,988,000	8,007,863	980,137
Total Power Production Expense	<u>62,574,000</u>	<u>64,219,400</u>	<u>(1,645,400)</u>
Natural Gas Production	17,379,000	10,039,022	7,339,978
Total Production Expense	<u>79,953,000</u>	<u>74,258,422</u>	<u>5,694,578</u>
Transmission Expense	1,049,000	937,495	111,505
Distribution Expense	12,133,000	11,350,803	782,197
Customer Service and Sales Expense	4,012,000	4,445,713	(433,713)
Administrative and General Expense	10,283,877	9,816,091	467,786
PERS/OPEB On-behalf and Pension Expense	-	2,918,928	(2,918,928)
Taxes Other than Income	1,000,000	1,737,906	(737,906)
Depreciation	37,147,000	31,331,453	5,815,547
Amortization	308,000	303,186	4,814
Regulatory Credits	298,000	6,359,769	(6,061,769)
Interest on Long-Term Obligations	19,201,000	16,888,535	2,312,465
Other Interest	2,321,000	1,985,398	335,602
Allowance for Funds Used During Construction	(986,000)	(12,599,561)	11,613,561
Amortization of Other Assets	150,000	131,819	18,181
Loss on Disposal of Property	-	8,928,674	(8,928,674)
Other Non-Operating Expense	137,000	123,039	13,961
Transfer from General Government	(240,000)	(8,456)	(231,544)
Municipal Service Assessment	5,845,000	5,983,574	(138,574)
TOTAL	<u>\$ 172,611,877</u>	<u>\$ 164,892,788</u>	<u>\$ 7,719,089</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Detail Schedule of Plant, Depreciation, Depletion and Amortization
For the Year Ended December 31, 2016
(In Thousands)

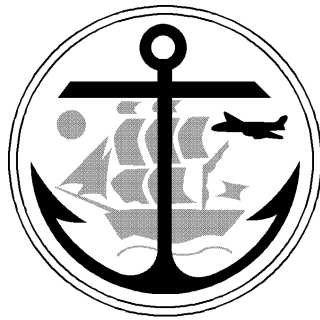
	Plant				Accumulated Depreciation, Depletion and Amortization				Net Book Value Plant
	Balance 1/1/16	Additions	Deletions	Balance 12/31/16	Balance 1/1/16	Additions	Deletions	Balance 12/31/16	
ELECTRIC PLANT IN SERVICE									
Miscellaneous Intangible Plant	\$ 9,439	\$ 845	\$ -	\$ 10,284	\$ 8,619	\$ 1,232	\$ -	\$ 9,851	\$ 433
Steam Production:									
Structures and Improvements	24,989	44,536	1,128	68,397	5,294	938	1,120	5,112	63,285
Boiler Plant Equipment	48,759	57,738	11,574	94,923	7,482	2,305	7,713	2,074	92,849
Engines and Engine-Driven Generators	15,859	41,573	1,844	55,588	4,257	1,045	901	4,401	51,187
Turbo Generator Units	3,538	5,112	2,137	6,513	1,751	307	1,993	65	6,448
Accessory Electric Equipment	6,125	8,959	808	14,276	2,502	212	786	1,928	12,348
Miscellaneous Power Plant Equipment	1,129	1,916	35	3,010	572	108	26	654	2,356
Total Steam Production	100,399	159,834	17,526	242,707	21,858	4,915	12,539	14,234	228,473
Hydraulic Production:									
Water, Wheels, Turbines and Generators	5,246	-	-	5,246	2,489	145	-	2,634	2,612
Accessory Electric Equipment	223	-	-	223	25	6	-	31	192
Miscellaneous Power Plant Equipment	232	-	-	232	75	6	-	81	151
Roads and Trails	107	-	-	107	-	2	-	2	105
Total Hydraulic Production	5,808	-	-	5,808	2,589	159	-	2,748	3,060
Other Production:									
Land and Land Rights	92	-	-	92	-	33	-	33	59
Structures and Improvements	23,219	22,841	270	45,790	10,890	823	270	11,443	34,347
Fuel Holders, Producers and Access	17,006	19,040	27	36,019	6,275	794	26	7,043	28,976
Prime Movers	101,962	47,130	10,905	138,187	35,947	3,831	8,203	31,575	106,612
Generators	29,148	20,003	3,377	45,774	18,701	1,241	2,656	17,286	28,488
Accessory Electric Equipment	19,010	8,555	1,496	26,069	7,698	880	876	7,702	18,367
Miscellaneous Power Equipment	2,826	7,682	27	10,481	1,312	169	27	1,454	9,027
Total Other Production	193,263	125,251	16,102	302,412	80,823	7,771	12,058	76,536	225,876
Transmission Plant:									
Land and Land Rights	2,052	-	-	2,052	-	-	-	-	2,052
Structures and Improvements	3,010	1,636	-	4,646	714	62	-	776	3,870
Station Equipment	26,852	19,324	77	46,099	10,054	633	77	10,610	35,489
Towers and Fixtures	5,359	-	-	5,359	1,087	119	-	1,206	4,153
Poles and Fixtures	8,060	-	1	8,059	1,426	141	1	1,566	6,493
Overhead Conductors and Devices	6,903	74	5	6,972	2,182	138	5	2,315	4,657
Underground Conduit	304	-	-	304	6	6	-	12	292
Roads and Trails	463	-	-	463	92	10	-	102	361
Total Transmission Plant	53,003	21,034	83	73,954	15,561	1,109	83	16,587	57,367
Distribution Plant:									
Land and Land Rights	4,965	12	-	4,977	-	-	-	4,003	974
Structures and Improvements	9,045	-	-	9,045	4,003	192	-	11,699	(2,654)
Station Equipment	37,154	-	178	36,976	11,507	1,046	179	4,622	32,354
Poles, Towers and Fixtures	7,373	244	89	7,528	3,755	176	111	4,677	2,851
Overhead Conductors and Devices	8,372	220	83	8,509	4,612	203	121	15,636	(7,127)
Underground Conduit	57,500	4,595	191	61,904	15,554	951	195	26,721	35,183
Underground Conductors and Devices	87,928	4,165	836	91,257	25,965	1,864	985	13,844	77,413
Line Transformers	21,286	302	224	21,364	12,965	793	233	4,568	16,796
Services	12,402	593	85	12,910	4,008	322	121	1,752	11,158
Meters	7,799	142	47	7,894	1,551	399	47	3,810	4,084
Street Lighting System	7,527	142	35	7,634	3,458	168	44	124	7,510
Total Distribution Plant	261,351	10,415	1,768	269,998	87,378	6,114	2,036	91,456	178,542
General Plant:									
Land and Land Rights	4,124	-	-	4,124	-	-	-	-	4,124
Structures and Improvements	11,482	-	64	11,418	4,793	337	63	5,067	6,351
Office Furniture and Fixtures	1,285	413	266	1,432	682	261	266	677	755
Transportation Equipment	5,308	164	126	5,346	3,252	331	127	3,456	1,890
Stores Equipment	226	-	-	226	124	12	-	136	90
Tools and Work Equipment	1,896	10	75	1,831	842	96	75	863	968
Laboratory Equipment	2,141	151	56	2,236	911	147	56	1,002	1,234
Power Operated Equipment	6,182	771	438	6,515	3,504	255	433	3,326	3,189
Communication Equipment	9,281	965	517	9,729	6,397	736	525	6,608	3,121
Miscellaneous Equipment	194	-	138	56	178	6	137	47	9
Total General Plant	42,119	2,474	1,680	42,913	20,683	2,181	1,682	21,182	21,731
Total Electric Plant in Service	\$ 665,382	\$ 319,853	\$ 37,159	\$ 948,076	\$ 237,511	\$ 23,481	\$ 28,398	\$ 232,594	\$ 715,482

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Detail Schedule of Plant, Depreciation, Depletion and Amortization
For the Year Ended December 31, 2016
(In Thousands)

	Plant				Accumulated Depreciation, Depletion and Amortization				Net Book Value Plant
	Balance 1/1/16	Additions	Deletions	Balance 12/31/16	Balance 1/1/16	Additions	Deletions	Balance 12/31/16	
GAS PLANT IN SERVICE									
Natural Gas Production and Gathering Plant:									
Producing Leasehold	\$ 120,254	\$ 104,332	\$ -	\$ 224,586	\$ 110,720	\$ 11,417	\$ -	\$ 122,137	\$ 102,449
Field Measuring & Regulating	82	-	-	82	38	5	-	43	39
Other Structures	547	-	-	547	218	37	-	255	292
Miscellaneous Intangible-Plant	16	-	-	16	16	-	-	16	-
Producing Gas Wells - Well Construction	51,683	-	-	51,683	21,773	3,562	-	25,335	26,348
Producing Gas Wells - Well Equipment	19,228	-	23	19,205	9,818	1,085	-	10,903	8,302
Field Lines	6,484	6,476	-	12,960	3,853	513	-	4,366	8,594
Field Compressor Station Equipment	34,907	4	-	34,911	17,304	2,027	-	19,331	15,580
Purification Equipment	435	161	-	596	230	28	-	258	338
Other Equipment	232	-	-	232	86	17	-	103	129
Transportation	203	36	-	239	138	24	-	162	77
Power Operated Equipment	32	-	-	32	17	2	-	19	13
Communication Equipment	137	6	-	143	46	2	-	48	95
Total Gas Plant in Service	<u>234,240</u>	<u>111,015</u>	<u>23</u>	<u>345,232</u>	<u>164,257</u>	<u>18,719</u>	<u>-</u>	<u>182,976</u>	<u>162,256</u>
Total Plant in Service	<u>899,622</u>	<u>430,868</u>	<u>37,182</u>	<u>1,293,308</u>	<u>401,768</u>	<u>42,200</u>	<u>28,398</u>	<u>415,570</u>	<u>877,738</u>
Intangible Plant	15,272	-	-	15,272	12,253	303	-	12,556	2,716
Other Utility Plant	-	-	-	-	-	-	-	-	-
Construction Work in Progress	258,267	194,132	436,801	15,598	-	-	-	-	15,598
Retirement Construction Work in Progress	39	487	341	185	-	-	-	-	185
TOTAL PLANT	<u>\$ 1,173,200</u>	<u>\$ 625,487</u>	<u>\$ 474,324</u>	<u>\$ 1,324,363</u>	<u>\$ 414,021</u>	<u>\$ 42,503</u>	<u>\$ 28,398</u>	<u>\$ 428,126</u>	<u>\$ 896,237</u>

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

	2012	2013	2014	2015	2016
RESIDENTIAL SALES					
Average Number of Customers	24,443	24,463	24,429	24,555	24,678
Total Kilowatt-Hour Sales	146,789,292	139,732,855	133,411,070	130,805,337	127,731,695
Total Dollar Revenue	\$ 17,221,156	\$ 18,480,248	\$ 21,435,044	\$ 21,972,135	\$ 22,260,329
Average Annual Kilowatt-Hour Per Customer	6,005	5,712	5,461	5,327	5,176
Average Annual Bill Per Customer	\$ 705	\$ 755	\$ 877	\$ 895	\$ 902
Average Revenue Per Kilowatt-Hour Sold	\$ 0.1173	\$ 0.1323	\$ 0.1607	\$ 0.1680	\$ 0.1743
COMMERCIAL AND INDUSTRIAL SALES					
Average Number of Customers	6,300	6,319	6,358	6,373	6,398
Total Kilowatt-Hour Sales	754,621,548	742,080,706	729,977,884	722,420,813	712,231,709
Total Dollar Revenue	\$ 70,118,871	\$ 80,294,932	\$ 97,502,022	\$ 101,541,955	\$ 105,104,185
Average Annual Kilowatt-Hour Per Customer	119,781	117,436	114,813	113,356	111,321
Average Annual Bill Per Customer	\$ 11,130	\$ 12,707	\$ 15,335	\$ 15,933	\$ 16,428
Average Revenue Per Kilowatt-Hour Sold	\$ 0.0929	\$ 0.1082	\$ 0.1336	\$ 0.1406	\$ 0.1476
Water Diversion Compensation	\$ 571,607	\$ 659,837	\$ 968,892	\$ 1,024,516	\$ 1,154,656
SALES TO MILITARY					
Total Kilowatt-Hour Sales	194,549,942	160,954,213	145,055,072	146,817,935	147,440,533
Total Dollar Revenue	\$ 11,827,304	\$ 11,814,277	\$ 13,422,166	\$ 14,525,488	\$ 15,437,345
SALES FOR RESALE					
Total Kilowatt-Hour Sales	157,854,000	56,954,000	94,966,698	257,893,000	213,901,000
Total Dollar Revenue	\$ 16,408,646	\$ 3,652,081	\$ 7,391,906	\$ 21,890,648	\$ 15,343,153
UNMETERED STREET LIGHTS					
Street Lighting - Kilowatt-Hour Sale	4,704,154	4,702,030	4,340,094	4,452,480	4,475,018
Street Lighting - Dollar Revenue	\$ 1,220,224	\$ 1,348,286	\$ 1,622,449	\$ 1,662,816	\$ 1,684,211
TOTAL SALES					
Total Kilowatt-Hour Sales	1,258,518,936	1,104,423,804	1,107,750,818	1,262,389,565	1,205,779,955
Total Sales Revenue	\$ 117,367,808	\$ 116,249,661	\$ 142,342,479	\$ 162,617,558	\$ 160,983,879



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MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Net Position
December 31, 2016 and 2015

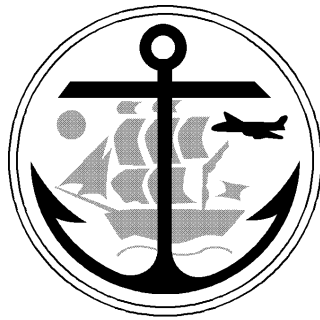
	2016	2015
CURRENT ASSETS		
Equity in General Cash Pool	\$ 36,343,020	\$ 34,125,523
Accrued Interest Receivable	351,069	248,339
Accounts Receivable:		
Utility Customers, Less Allowance for Uncollectibles of \$104,050 in 2016 and \$54,258 in 2015	4,615,361	4,515,109
Other Accounts, Less Allowance for Uncollectibles of \$30,833 in 2016 and \$25,374 in 2015	898,483	63,809
Accounts Receivable, Net	5,513,844	4,578,918
Special Assessments Receivable	73,222	80,936
Unbilled Reimbursable Projects	60,017	48,974
Prepays	144,829	127,204
Inventories	1,556,132	1,702,377
Total Current Assets	44,042,133	40,912,271
RESTRICTED ASSETS		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	4,222,552	1,524,082
Revenue Bond Debt Service Investments	5,134,352	5,069,426
Interim Rate Escrow Investments	-	-
Cash for Unredeemed Mini Bonds	105,000	185,000
Non-current:		
Customer Deposits	257,496	323,104
Total Restricted Assets	9,719,400	7,101,612
NON-CURRENT ASSETS		
Unamortized Cost of Debt Issuance	702,991	784,025
Unbilled Special Assessments	1,410,063	1,693,912
Other	4,350,456	4,356,921
Total Non-Current Assets	6,463,510	6,834,858
WATER PLANT		
Plant in Service, at Cost	830,935,790	802,248,528
Less Accumulated Depreciation	(304,066,520)	(290,344,120)
Net Plant in Service	526,869,270	511,904,408
Plant Acquisition Adjustment Less Amortization of \$2,594,365 in 2016 and \$2,479,589 in 2015	907,579	842,355
Property Held for Future Use	506,623	506,623
Construction Work in Progress	14,733,893	18,709,453
Net Water Plant	543,017,365	531,962,839
Total Assets	603,242,408	586,811,580
DEFERRED OUTFLOWS OF RESOURCES		
Unamortized Loss on Refunded Issues	985,193	1,272,547
Deferred Outflow of Net Pension Liability	4,369,794	1,794,428
Total Deferred Outflows of Resources	5,354,987	3,066,975
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 608,597,395	\$ 589,878,555

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Net Position
December 31, 2016 and 2015

	2016	2015
CURRENT LIABILITIES		
Accounts Payable	\$ 701,796	\$ 1,820,352
Accrued Payroll Liabilities	792,080	734,236
Compensated Absences Payable	935,365	946,712
Accrued Interest Payable	1,600,071	1,493,520
Pollution Remediation Obligation	15,000	20,000
Long-Term Obligations Maturing within One Year	9,260,718	9,241,407
Total Current Liabilities	13,305,030	14,256,227
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Current:		
Capital Acquisition and Construction Accounts Payable	3,076,840	674,172
Unredeemed Mini Bonds Payable	105,000	185,000
Non-Current:		
Customer Deposits Payable	257,496	323,104
Total Liabilities Payable from Restricted Assets	3,439,336	1,182,276
NON-CURRENT LIABILITIES		
Net Pension Liability	19,698,145	13,600,625
Compensated Absences Payable	347,170	249,166
Pollution Remediation Obligation	31,000	68,500
Revenue Bonds Payable	106,690,000	110,545,000
Less: Unamortized Discounts	(9,386)	(13,787)
Plus: Unamortized Premiums	1,356,788	1,588,220
Net Revenue Bonds Payable	108,037,402	126,037,724
Alaska Drinking Water Loans Payable	82,883,568	78,291,084
Long-Term Loan Payable	28,625,600	23,125,600
Total Non-Current Liabilities	239,622,885	227,454,408
Total Liabilities	256,367,251	242,892,911
DEFERRED INFLOWS OF RESOURCES		
Contributions In Aid of Construction (Net of Amortization)	212,125,041	216,334,012
Deferred Inflow of Net Pension Liability	219,569	261,841
Total Deferred Inflows of Resources	212,344,610	216,595,853
NET POSITION		
Net Investment in Capital Assets	107,292,781	95,647,932
Restricted for Debt Service	5,134,352	5,069,426
Unrestricted	27,458,401	29,672,433
Total Net Position	139,885,534	130,389,791
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 608,597,395	\$ 589,878,555

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2016 and 2015

	2016	2015
OPERATING REVENUES		
Charges for Sales and Services:		
Residential Sales	\$ 42,015,251	\$ 41,418,518
Commercial Sales	13,161,432	13,779,579
Public Fire Protection	4,763,741	4,762,806
Total Charges for Sales and Services	59,940,424	59,960,903
Other:		
Miscellaneous	1,325,421	1,325,184
Total Operating Revenues	61,265,845	61,286,087
OPERATING EXPENSES		
Operations:		
Source of Supply	2,644,919	2,294,037
Pumping Plant	207,585	218,802
Water Treatment	5,177,673	5,750,805
Transmission and Distribution	7,061,922	7,251,444
Customer Service	2,728,929	2,256,107
Administrative and General	8,128,291	8,108,256
PERS On-behalf and Pension Expense	3,479,882	1,100,927
Total Operations	29,429,201	26,980,378
Depreciation, Net of Amortization	10,838,760	10,191,049
Total Operating Expenses	40,267,961	37,171,427
Operating Income	20,997,884	24,114,660
NON-OPERATING REVENUES		
Investment Income - Short-term Investments	690,983	201,063
Miscellaneous Non-Operating Revenues	2,179	1,530
Intergovernmental Revenues- PERS On-behalf	416,209	169,958
Total Non-Operating Revenues	1,109,371	372,551
NON-OPERATING EXPENSES		
Interest and Fees on Long-Term Obligations	6,713,786	6,798,837
Allowance for Funds Used During Construction	(1,566,014)	(1,084,232)
Amortization of Bond Discount	60,323	74,063
Amortization of Debt Expense	81,034	88,659
Miscellaneous Non-Operating Deductions	7,386	39,240
Total Non-Operating Expenses	5,296,515	5,916,567
Total Non-Operating Loss	(4,187,144)	(5,544,016)
TRANSFERS		
Municipal Service Assessment	(7,314,997)	(7,113,584)
ERP Project Labor	-	(7,320)
Total Transfers	(7,314,997)	(7,120,904)
Change in Fund Net Position	9,495,743	11,449,740
Net Position, January 1, as restated	130,389,791	118,940,051
Net Position, December 31	\$ 139,885,534	\$ 130,389,791



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MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 60,049,231	\$ 59,622,910
Refunds to Customers and Users	-	(2,169,648)
Payments to Employees	(15,714,640)	(16,971,468)
Payments to Vendors	(8,427,654)	(7,925,129)
Internal Activity - Payments Made from Other Funds	(1,860,894)	4,162,131
Net Cash Provided by Operating Activities	<u>34,046,043</u>	<u>36,718,796</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds - Municipal Service Assessment	(7,314,997)	(7,113,584)
Transfer from Other Funds - ERP Project Labor	-	(7,320)
Net Cash Used by Non-Capital Financing Activities	<u>(7,314,997)</u>	<u>(7,120,904)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(3,710,000)	(3,570,000)
Interest Payments on Long-Term Obligations	(6,607,235)	(6,776,377)
Acquisition and Construction of Capital Assets	(22,698,091)	(27,884,913)
Capital Contributions - Intergovernmental	32,452	(9,111)
Capital Contributions - Customer/Special Assessments	532,065	282,443
Proceeds from Loan Payable – Other	5,500,000	11,000,000
Proceeds from Alaska Drinking Water Loans	9,998,202	9,378,767
Principal Payments on Alaska Drinking Water Loans	(5,531,407)	(5,412,338)
Net Cash Used by Capital and Related Financing Activities	<u>(22,484,014)</u>	<u>(22,991,529)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from Sale of Investments	(64,926)	8,138
Interest Received (Paid)	588,253	147,042
Net Cash Provided (Used) by Investing Activities	<u>523,327</u>	<u>155,180</u>
Net Increase in Cash	4,770,359	6,761,543
Cash, January 1	36,157,709	29,396,166
Cash, December 31	<u>\$ 40,928,068</u>	<u>\$ 36,157,709</u>
CASH AND CASH EQUIVALENTS		
Equity in General Cash Pool	\$ 36,343,020	\$ 34,125,523
Equity in Bond and Grant Capital Acquisition and Construction Pool	4,222,552	1,524,082
Customer Deposits	257,496	323,104
Mini Bond Transfer	105,000	185,000
Cash and Cash Equivalents, December 31	<u>\$ 40,928,068</u>	<u>\$ 36,157,709</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2016 and 2015

	2016	2015
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 20,997,884	\$ 24,114,660
Transfer from (to) Escrow Account	-	1,881,616
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Allowance for Uncollectible Accounts		
Depreciation and Amortization	10,838,760	10,191,049
PERS Relief- Noncash Expenses	416,208	169,958
Miscellaneous Non-Operating Revenues	(5,207)	(37,709)
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable and Other Receivables	(927,212)	151,166
Unbilled Reimbursable Projects	(11,043)	(37,071)
Inventories	146,245	(24,802)
Customer Deposits Payable	(65,608)	(72,927)
Prepaid Items	(17,625)	(90,295)
Unbilled Special Assessments and Other	290,314	43,936
Deferred Outflows of Resources Related to Pensions	(2,575,366)	(1,270,062)
Accounts Payable and Other Liabilities	(1,118,556)	1,161,059
Accrued Payroll Liabilities	57,844	(900,798)
Compensated Absences Payable	86,657	(17,254)
Net Pension Liability	6,097,520	3,297,648
Pollution Remediation Obligation	(42,500)	-
Mini Bond Transfers	(80,000)	185,000
Estimated Customer Refund Payable	-	(1,005,000)
Deferred Inflows of Resources Related to Pensions	(42,272)	(1,021,378)
Net Cash Provided by Operating Activities	34,046,043	36,718,796
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributed Capital - Private Development	2,237,380	3,341,937
Capital Purchases on Account, Net	100,796	1,151,706
Total Non-Cash Investing, Capital and Financing Activities	\$ 2,338,176	\$ 4,493,643

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2016

REVENUE:	Estimated	Actual	Variance With Final Budget
Residential Sales	\$ 41,382,000	\$ 42,015,251	\$ 633,251
Commercial Sales	13,454,200	13,161,432	(292,768)
Public Fire Protection	4,763,800	4,763,741	(59)
Miscellaneous	981,000	1,325,421	344,421
Investment Income - Short-term Investments	310,000	690,983	380,983
Miscellaneous Non-Operating Revenues	130,000	2,179	(127,821)
Intergovernmental Revenues- PERS On-behalf	-	416,209	416,209
TOTAL	\$ 61,021,000	\$ 62,375,216	\$ 1,354,216

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

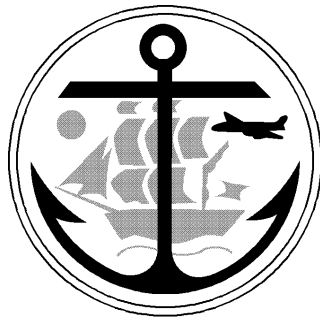
	Authorizations	Actual	Final Budget
Source of Supply Expense:			
Operations	\$ 1,984,527	\$ 2,374,983	\$ (390,456)
Maintenance	242,290	269,936	(27,646)
Total Source of Supply Expense	2,226,817	2,644,919	(418,102)
Pumping Plant Expense:			
Operations	123,513	142,213	(18,700)
Maintenance	124,548	65,372	59,176
Total Pumping Expense	248,061	207,585	40,476
Water Treatment Expense:			
Operations	5,187,425	4,794,719	392,706
Maintenance	634,001	382,954	251,047
Total Water Treatment Expense	5,821,426	5,177,673	643,753
Transmission and Distribution Expense:			
Operations	1,240,814	705,514	535,300
Maintenance	5,620,903	6,356,408	(735,505)
Total Transmission and Distribution Expense	6,861,717	7,061,922	(200,205)
Other Expenses:			
Customer Service	2,561,866	2,728,929	(167,063)
Administrative and General Expense	8,946,660	8,128,291	818,369
PERS On-behalf and Pension Expense	-	3,479,882	(3,479,882)
ERP Project Labor Transfer	7,280,000	7,314,997	(34,997)
Depreciation and Amortization	11,427,000	10,838,760	588,240
Interest on Long-Term Obligations	7,165,000	6,713,786	451,214
Amortization of Debt Expense	295,000	141,357	153,643
Allowance for Funds Used During Construction	(500,000)	(1,566,014)	1,066,014
Misc Income Deduction	-	7,386	(7,386)
Total Other Expenses	37,175,526	37,787,374	(611,848)
TOTAL	\$ 52,333,547	\$ 52,879,473	\$ (545,926)

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Detail Schedule of Water Plant, Depreciation and Amortization
For the Year Ended December 31, 2016
(In Thousands)

	Water Plant				Accumulated Depreciation and Amortization				Net Book Value of Plant
	Balance		Balance		Balance		Balance		
	1/1/16	Additions	Retirements	12/31/16	1/1/16	Additions	Retirements	12/31/16	
WATER PLANT IN SERVICE									
Tangible Plant:									
Land and Land Rights	\$ 6,123	\$ -	\$ -	\$ 6,123	\$ -	\$ -	\$ -	-	\$ 6,123
Source of Supply	43,305	136	198	43,243	24,062	901	198	24,765	18,478
Pumping Plant	15,403	1,046	-	16,449	4,673	456	1	5,128	11,321
Water Treatment Plant	85,659	10,108	18	95,749	39,483	1,833	17	41,299	54,450
Transmission Plant	591,378	18,298	356	609,320	193,398	9,925	118	203,205	406,115
General Plant	55,786	2,947	3,276	55,457	26,466	3,737	3,250	26,953	28,504
Total Tangible Plant	797,654	32,535	3,848	826,341	288,082	16,852	3,584	301,350	524,991
Intangible Plant	4,595	-	-	4,595	2,262	455	-	2,717	1,878
Total Water Plant in Service	802,249	32,535	3,848	830,936	290,344	17,307	3,584	304,067	526,869
Acquisition Adjustment	3,322	180	-	3,502	2,480	114	-	2,594	908
Property Held for Future Use	507	-	-	507	-	-	-	-	507
Construction Work in Progress	18,709	26,264	30,239	14,734	-	-	-	-	14,734
TOTAL WATER PLANT	\$ 824,787	\$ 58,979	\$ 34,087	\$ 849,679	\$ 292,824	\$ 17,421	\$ 3,584	\$ 306,661	\$ 543,018

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Average Number of Customers	55,362	55,557	55,854	56,155	56,294
Revenue from Customer Sales	\$ 53,631,892	\$ 57,971,202	\$ 60,119,718	\$ 60,706,221	\$ 60,764,717
Average Revenue per Customer	\$ 969	\$ 1,043	\$ 1,076	\$ 1,081	\$ 1,065



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MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Net Position
December 31, 2016 and 2015

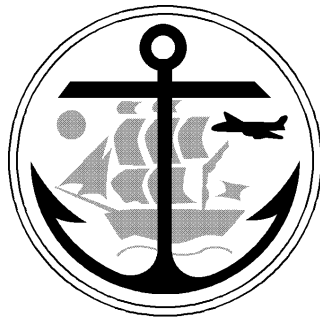
	2016	2015
CURRENT ASSETS		
Cash	\$ 1,700	\$ 1,700
Equity in General Cash Pool	29,455,979	26,293,275
Accrued Interest Receivable	27,756	25,848
Accounts Receivable:		
Utility Customers, Less Allowance for Uncollectibles of \$116,287 in 2016 and \$140,204 in 2015	4,447,419	2,703,471
Other Accounts, Less Allowance for Uncollectibles of \$39,407 in 2016 and \$56,930 in 2015	414,435	379,768
Accounts Receivable, Net	4,861,854	3,083,239
Special Assessments Receivable	88,399	102,257
Unbilled Reimbursable Projects	6,837	11,039
Prepaid Items	138,960	129,363
Inventories	498,823	455,819
Total Current Assets	35,080,308	30,102,540
RESTRICTED ASSETS		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	1,792,062	613,003
Non-Current:		
Customer Deposits	266,623	2,146,700
Total Restricted Assets	2,058,685	2,759,703
NON-CURRENT ASSETS		
Current:		
Unamortized Cost of Debt Issuance	529,223	579,119
Unbilled Special Assessments	1,835,453	2,151,536
Other	7,224,114	5,341,364
Total Non-Current Assets	9,588,790	8,072,019
WASTEWATER PLANT		
Plant in Service, at Cost	660,014,100	651,034,021
Less: Accumulated Depreciation	(267,907,246)	(257,575,774)
Net Plant in Service	392,106,854	393,458,247
Property Held for Future Use	1,379,931	1,379,931
Construction Work in Progress	13,698,000	7,518,132
Net Wastewater Plant	407,184,785	402,356,310
Total Assets	453,912,568	443,290,572
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow of Net Pension Liability	4,213,328	1,890,683
Total Deferred Outflows of Resources	4,213,328	1,890,683
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 458,125,896	\$ 445,181,255

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Net Position
December 31, 2016 and 2015

	2016	2015
CURRENT LIABILITIES		
Accounts Payable	\$ 707,536	\$ 1,216,147
Accrued Payroll Liabilities	802,291	765,126
Compensated Absences Payable	896,845	885,498
Accrued Interest Payable	1,197,657	1,107,726
Pollution Remediation Obligation	55,000	60,000
Long-Term Obligations Maturing within One Year	6,264,760	5,894,889
Total Current Liabilities	9,924,089	9,929,386
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Current:		
Capital Acquisition and Construction Accounts Payable	1,086,668	434,101
Non-Current:		
Customer Deposits Payable	266,623	2,146,700
Total Liabilities Payable from Restricted Assets	1,353,291	2,580,801
NON-CURRENT LIABILITIES		
Net Pension Liability	18,992,829	14,330,178
Compensated Absences Payable	334,740	262,532
Pollution Remediation Obligation	575,750	354,000
Revenue Bonds Payable	60,675,000	61,515,000
Less: Unamortized Discounts	(33,043)	(40,409)
Plus: Unamortized Premiums	445,878	477,692
Net Revenue Bonds Payable	61,087,835	61,952,283
Alaska Clean Water Loans Payable	69,844,102	66,453,618
Long-Term Loan Payable	36,651,000	32,651,000
Total Non-Current Liabilities	187,486,256	176,003,611
Total Liabilities	198,763,636	188,513,798
DEFERRED INFLOWS OF RESOURCES		
Contributions in Aid of Construction (Net of Amortization)	173,098,656	174,939,915
Deferred Inflow of Net Pension Liability	211,707	275,886
Total Deferred Inflows of Resources	173,310,363	175,215,801
NET POSITION		
Net Investment in Capital Assets	62,030,494	61,077,608
Restricted for Interim Rate Escrow Requirement	-	-
Unrestricted	24,021,403	20,374,048
Total Net Position	86,051,897	81,451,656
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 458,125,896	\$ 445,181,255

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2016 and 2015

	2016	2015
OPERATING REVENUES		
Charges for Sales and Services:		
Residential Sales	\$ 37,893,050	\$ 37,088,555
Commercial Sales	11,452,312	11,428,098
Public Authorities	1,689,185	1,787,593
Total Charges for Sales and Services	51,034,547	50,304,246
Other:		
Miscellaneous	966,107	1,067,780
Total Operating Revenues	52,000,654	51,372,026
OPERATING EXPENSES		
Operations:		
Collection System	3,688,007	3,827,027
Pumping Plant	1,058,299	1,076,981
Treatment	12,298,174	12,866,287
Customer Service	2,218,552	2,383,285
Administrative and General	6,869,424	8,013,311
PERS On-behalf and Pension Expense	3,814,464	1,159,983
Total Operations	29,946,920	29,326,874
Depreciation and Amortization	8,750,021	8,366,414
Total Operating Expenses	38,696,941	37,693,288
Operating Income	13,303,713	13,678,738
NON-OPERATING REVENUES		
Investment Income - Short-Term Investments	494,810	239,607
Intergovernmental Revenue- PERS On-behalf	401,308	179,073
Miscellaneous Non-Operating Revenues	9,107	7,455
Total Non-Operating Revenues	905,225	426,135
NON-OPERATING EXPENSES		
Interest and Fees on Long-Term Obligations	4,497,660	4,376,823
Allowance for Funds Used During Construction	(620,094)	(1,435,149)
Amortization of Bond Discount	(24,448)	(23,370)
Amortization of Debt Expense	49,896	52,802
Miscellaneous Income Deductions	1,414	33,215
Total Non-Operating Expenses	3,904,428	3,004,321
Total Non-Operating Loss	(2,999,203)	(2,578,186)
TRANSFERS		
Municipal Service Assessment	(5,704,269)	(5,285,575)
ERP Project Labor	-	(7,320)
Total Transfers	(5,704,269)	(5,292,895)
Change in Net Position	4,600,241	5,807,657
Net Position, January 1, as restated	81,451,656	75,643,999
Net Position, December 31	\$ 86,051,897	\$ 81,451,656



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MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 50,658,730	\$ 50,901,948
Refunds to Customers and Users	-	(2,317,532)
Payments to Employees	(16,054,393)	(15,231,955)
Payments to Vendors	(10,858,514)	(7,439,870)
Internal Activity - Payments Made to Other Funds	(4,438,322)	96,631
Net Cash Provided by Operating Activities	<u>19,307,501</u>	<u>26,009,222</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds - Municipal Service Assessment	(5,704,269)	(5,285,575)
Transfers to Other Funds - ERP Project Labor	-	(7,320)
Net Cash Used by Non-Capital Financing Activities	<u>(5,704,269)</u>	<u>(5,292,895)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(800,000)	(765,000)
Interest Payments and Fees on Long-Term Obligations	(4,407,729)	(4,584,788)
Acquisition and Construction of Capital Assets	(15,066,412)	(20,977,313)
Capital Contributions - Intergovernmental	345,151	4,262,740
Capital Contributions - Customer/Special Assessments	574,187	416,239
Proceeds from Long-term Loan Payable	4,000,000	3,500,000
Proceeds from Alaska Clean Water Loans	8,815,244	5,388,405
Principal Payments on Alaska Clean Water Loans	(5,094,889)	(5,068,205)
Net Cash Used by Capital and Related Financing Activities	<u>(11,634,448)</u>	<u>(17,827,922)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received (Paid)	492,902	218,195
Net Cash Provided (Used) by Investing Activities	<u>492,902</u>	<u>218,195</u>
Net Increase in Cash	2,461,686	3,106,600
Cash, January 1	29,054,678	25,948,078
Cash, December 31	<u>\$ 31,516,364</u>	<u>\$ 29,054,678</u>
CASH AND CASH EQUIVALENTS		
Cash	\$ 1,700	\$ 1,700
Equity in General Cash Pool	29,455,979	26,293,275
Equity in Bond and Grant Capital Acquisition and Construction Pool	1,792,062	613,003
Customer Deposits	266,623	2,146,700
Cash and Cash Equivalents, December 31	<u>\$ 31,516,364</u>	<u>\$ 29,054,678</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 13,303,713	\$ 13,678,738
Transfer from (to) Escrow Account	-	2,317,531
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	8,750,021	8,366,414
PERS Relief- Noncash Expense	401,308	179,073
Miscellaneous Non-Operating Revenues	7,693	(25,760)
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable and Other Receivables	(1,764,757)	590,674
Unbilled Reimbursable Projects	4,202	2,996
Inventories	(43,005)	(63,732)
Customer Deposits Payable	(1,880,077)	615,509
Prepays	(9,597)	(99,689)
Unbilled Special Assessments and Other Non-Current Assets	(1,566,667)	(1,007,272)
Deferred Outflows of Resources Related to Pensions	(2,322,645)	(1,338,189)
Accounts Payable and Other Liabilities	(508,630)	691,031
Accrued Payroll Liabilities	37,165	311,706
Compensated Absences Payable	83,555	(18,180)
Pollution Remediation Obligation	216,750	(30,000)
Customer Refund Payable	-	(560,000)
Net Pension Liability	4,662,651	3,474,538
Deferred Inflows of Resources Related to Pensions	(64,179)	(1,076,166)
Net Cash Provided by Operating Activities	<u>19,307,501</u>	<u>26,009,222</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributed Capital - Private Development	3,800,266	8,350,448
Capital Purchases on Account, Net	353,855	689,987
Total Non-Cash Investing, Capital and Financing Activities	<u>\$ 4,154,121</u>	<u>\$ 9,040,435</u>

MUNICIPALITY OF ANCHORAGE
Wastewater Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2016

REVENUES:	Estimated	Actual	Variance With Final Budget
Residential Sales	\$ 37,093,900	\$ 37,893,050	\$ 799,150
Commercial Sales	11,497,700	11,452,312	(45,388)
Public Authorities	1,808,400	1,689,185	(119,215)
Miscellaneous	970,000	966,107	(3,893)
Investment Income - Short-Term Investments	290,000	494,810	204,810
Miscellaneous Non-Operating Revenues	15,000	9,107	(5,893)
Intergovernmental Revenues- PERS On-behalf	-	401,308	401,308
TOTAL	\$ 51,675,000	\$ 52,905,879	\$ 1,230,879

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

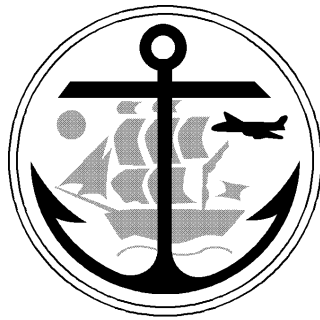
EXPENSES:	Authorizations	Actual	Variance With Final Budget
Collection System Expense:			
Operations	\$ 1,436,418	\$ 1,294,190	\$ 142,228
Maintenance	2,391,835	2,393,817	(1,982)
Total Collection System Expense	<u>3,828,253</u>	<u>3,688,007</u>	<u>140,246</u>
Pumping Plant Expense:			
Operations	202,078	646,254	(444,176)
Maintenance	406,270	412,045	(5,775)
Total Treatment Plant Expense	<u>608,348</u>	<u>1,058,299</u>	<u>(449,951)</u>
Treatment Plant Expense:			
Operations	11,470,614	11,092,468	378,146
Maintenance	1,090,611	1,205,706	(115,095)
Total Treatment Plant Expense	<u>12,561,225</u>	<u>12,298,174</u>	<u>263,051</u>
Other Expenses:			
Customer Service	2,448,356	2,218,552	229,804
Administrative and General Expense	9,561,131	6,869,424	2,691,707
PERS On-behalf and Pension Expense	-	3,814,464	(3,814,464)
Municipal Service Assessment	5,440,000	5,704,269	(264,269)
Depreciation, Net of Amortization	9,750,000	8,750,021	999,979
Interest and Fees on Long-Term Obligations	5,168,000	4,497,660	670,340
Amortization of Debt Expense	32,000	25,448	6,552
Allowance for Funds Used During Construction	(450,000)	(620,094)	170,094
Miscellaneous Income Deductions	-	1,414	(1,414)
Total Other Expenses	<u>31,949,487</u>	<u>31,261,158</u>	<u>688,329</u>
TOTAL	\$ 48,947,313	\$ 48,305,638	\$ 641,675

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Detail Schedule of Wastewater Plant, Depreciation and Amortization
December 31, 2016
(In Thousands)

	Wastewater Plant				Accumulated Depreciation and Amortization				Net Book Value of Plant
	Balance 1/1/16	Additions	Retirements	Balance 12/31/16	Balance 1/1/16	Additions	Retirements	Balance 12/31/16	
WASTEWATER PLANT IN SERVICE									
Tangible Plant:									
Land and Land Rights	\$ 4,203	\$ -	\$ -	\$ 4,203	\$ -	\$ -	\$ -	\$ -	\$ 4,203
Wastewater Collection Plant	395,218	7,247	39	402,426	165,567	6,783	38	172,312	230,114
Wastewater Pumping	17,294	159	72	17,381	4,981	314	71	5,224	12,157
Treatment and Disposal Plant	165,965	1,943	44	167,864	58,876	3,438	1,103	61,211	106,653
General Plant	62,516	3,285	3,538	62,263	26,085	3,730	3,295	26,520	35,743
Total Tangible Plant	645,196	12,634	3,693	654,137	255,509	14,265	4,507	265,267	388,870
Intangible Plant	5,838	39	-	5,877	2,067	573	-	2,640	3,237
Total Wastewater Plant in Service	651,034	12,673	3,693	660,014	257,576	14,838	4,507	267,907	392,107
Property Held for Future Use	1,380	-	-	1,380	-	-	-	-	1,380
Construction Work in Progress	7,518	16,111	9,931	13,698	-	-	-	-	13,698
TOTAL WASTEWATER PLANT	\$ 659,932	\$ 28,784	\$ 13,624	\$ 675,092	\$ 257,576	\$ 14,838	\$ 4,507	\$ 267,907	\$ 407,185

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Average Number of Customers	56,251	56,432	56,711	56,997	57,163
Revenue from Customer Sales	\$ 45,911,497	\$ 48,681,220	\$ 50,975,326	\$ 50,807,147	\$ 51,524,954
Average Revenue per Customer	\$ 816	\$ 863	\$ 899	\$ 891	\$ 901



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MUNICIPALITY OF ANCHORAGE, ALASKA
 Refuse Utility Fund
 Comparative Statements of Net Position
 December 31, 2016 and 2015

	2016	2015
CURRENT ASSETS		
Cash	\$ 700	\$ 700
Equity in General Cash Pool	8,177,115	6,966,968
Capital Acquisition and Construction Accounts	1,453,797	1,961,977
Accounts Receivable, Net	1,147,762	1,055,767
Accrued Interest Receivable	171,063	106,869
Prepaid Items and Deposits	367	384
Total Current Assets	10,950,804	10,092,665
NON-CURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	14,283,939	13,224,038
Less: Accumulated Depreciation	(10,762,958)	(10,552,093)
Net Capital Assets	3,520,981	2,671,945
Construction Work in Progress	234,213	284,157
Total Non-Current Assets	3,755,194	2,956,102
Total Assets	14,705,998	13,048,767
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow of Net Pension Liability	617,640	248,804
Total Deferred Outflows of Resources	617,640	248,804
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	15,323,638	13,297,571
CURRENT LIABILITIES		
Accounts Payable	175,566	111,292
Accrued Payroll Liabilities	92,706	86,939
Compensated Absences Payable	152,968	144,353
Undistributed Cash-Wire Transfer	-	55
Capital Acquisition and Construction Accounts and Retainages Payable	149,715	10,677
Unearned Revenue	197,113	183,634
Total Current Liabilities	768,068	536,950
NON-CURRENT LIABILITIES		
Net Pension Liability	2,784,195	1,885,777
Total Non-Current Liabilities	2,784,195	1,885,777
Total Liabilities	3,552,263	2,422,727
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflow of Net Pension Liability	31,035	36,305
Total Deferred Inflows of Resources	31,035	36,305
NET POSITION		
Net Investment in Capital Assets	3,755,194	2,956,102
Unrestricted	7,985,146	7,882,437
Total Net Position	11,740,340	10,838,539
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 15,323,638	\$ 13,297,571

MUNICIPALITY OF ANCHORAGE, ALASKA
 Refuse Utility Fund
 Comparative Statements of Revenues, Expenses, and Changes in Net Position
 For the Years Ended December 31, 2016 and 2015

	2016	2015
OPERATING REVENUES		
Charges for Services:		
Refuse Collection Charges	\$ 10,587,626	\$ 10,484,383
Container Rental Charges	474,691	464,194
Total Charges for Services	11,062,317	10,948,577
Other Revenue	50,270	48,385
Total Operating Revenues	11,112,587	10,996,962
OPERATING EXPENSES		
Personnel Services	2,999,286	2,913,267
PERS On-behalf and Pension Expenses	583,480	100,861
Supplies	424,855	461,364
Other Services and Charges	3,506,364	3,019,370
Charges from Other Departments	1,435,300	1,532,108
Depreciation	958,156	928,211
Total Operating Expenses	9,907,441	8,955,181
Operating Income	1,205,146	2,041,781
NON-OPERATING REVENUES		
Intergovernmental Revenues- PERS On-behalf	59,168	23,765
Investment Income	215,240	103,358
Gain on Disposal of Capital Assets	(37,968)	-
Total Non-Operating Revenues	236,440	127,123
Income Before Transfers	1,441,586	2,168,904
TRANSFERS		
Municipal Service Assessment	(39,785)	(51,828)
Dividend	(500,000)	(542,778)
Transfers to Other Funds	-	(2,000,000)
Total Transfers	(539,785)	(2,594,606)
Change in Net Position	901,801	(425,702)
Net Position, January 1, as restated	10,838,539	11,264,241
Net Position, December 31	\$ 11,740,340	\$ 10,838,539

MUNICIPALITY OF ANCHORAGE
 Refuse Utility Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2016 and 2015

	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	\$ 11,034,016	\$ 10,775,403
Payments to Employees	(2,984,904)	(2,844,270)
Payments to Vendors	(3,866,928)	(3,643,655)
Payments for Interfund Services Used	(1,435,300)	(1,532,108)
Net Cash Provided by Operating Activities	2,746,884	2,755,370
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds	(539,785)	(2,594,606)
Net Cash Used by Non-Capital Financing Activities	(539,785)	(2,594,606)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(1,713,861)	(374,173)
Proceeds from Disposition of Capital Assets	57,683	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(1,656,178)	(374,173)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	151,046	83,462
Net Cash Provided by Investing Activities	151,046	83,462
Net Increase in Cash	701,967	(129,947)
Cash, January 1	8,929,645	9,059,592
Cash, December 31	\$ 9,631,612	\$ 8,929,645
COMPONENTS OF CASH		
Cash	\$ 700	\$ 700
Cash in Central Treasury	8,177,115	6,966,968
Capital Acquisition and Construction Accounts	1,453,797	1,961,977
Cash and Cash Equivalents, December 31	\$ 9,631,612	\$ 8,929,645
RECONCILIATION OF OPERATING INCOME TO CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating Income	\$ 1,205,146	\$ 2,041,781
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Depreciation	958,156	928,211
PERS Relief- Noncash Expense	59,168	23,765
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(91,995)	(307,201)
Prepaid Items and Deposits	17	1,094
Deferred Outflows of Resources Related to Pensions	(368,836)	(173,140)
Accounts Payable	64,274	(63,154)
Undistributed Cash	(55)	55
Compensated Absences Payable	13,479	(7,468)
Unearned Revenue	8,615	85,587
Accrued Payroll Liabilities	5,767	(24,396)
Net Pension Liability	898,418	399,095
Deferred Inflows of Resources Related to Pensions	(5,270)	(148,859)
Net Cash Provided by Operating Activities	2,746,884	2,755,370
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	149,715	10,677
Total Noncash Investing, Capital, and Financing Activities	\$ 149,715	\$ 10,677

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

REVENUES:	Estimated	Actual	Variance With Final Budget
Refuse Collection Charges	10,760,500	\$ 10,587,626	\$ (172,874)
Container Rental Charges	461,244	474,691	13,447
Investment Income	81,500	215,240	133,740
Intergovernmental Revenue- PERS On-behalf	-	59,168	59,168
Other Revenue	50,000	50,270	270
Gain on Disposal of Capital Assets	-	(37,968)	(37,968)
TOTAL	<u>\$ 11,353,244</u>	<u>\$ 11,349,027</u>	<u>\$ (4,217)</u>

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

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 3,014,573	\$ 2,999,286	\$ 15,287
PERS On-behalf and Pension Expenses	-	583,480	(583,480)
Supplies	551,620	424,855	126,765
Municipal Service Assessment	51,652	39,785	11,867
Other Services and Charges	3,115,028	3,506,364	(391,336)
Charges from Other Departments	1,653,542	1,435,300	218,242
Depreciation	1,285,905	958,156	327,749
Transfers to Other Funds	500,000	500,000	-
TOTAL	<u>\$ 10,172,320</u>	<u>\$ 10,447,226</u>	<u>\$ (274,906)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Refuse Plant and Depreciation
December 31, 2016
(In Thousands)

	Plant				Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/16	Additions	Retirements	Balance 12/31/16	Balance 1/1/16	Additions	Retirements	Balance 12/31/16	
CAPITAL ASSETS									
Buildings	\$ 3,082	\$ -	\$ -	\$ 3,082	\$ 2,894	\$ 93	\$ -	\$ 2,987	\$ 95
Building Improvements	258	-	-	258	200	11	-	211	47
Vehicles	6,273	1,150	182	7,241	4,893	571	182	5,282	1,959
Machinery and Equipment	3,273	476	564	3,185	2,236	266	469	2,033	1,152
Computer Hardware	193	261	92	362	186	8	92	102	260
Computer Software	31	16	-	47	31	8	-	39	8
Office Equipment	114	-	5	109	112	1	4	109	-
Total Capital Assets	13,224	1,903	843	14,284	10,552	958	747	10,763	3,521
Construction Work in Progress	284	1,820	1,870	234	-	-	-	-	234
TOTAL	\$ 13,508	\$ 3,723	\$ 2,713	\$ 14,518	\$ 10,552	\$ 958	\$ 747	\$ 10,763	\$ 3,755

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

	2012	2013	2014	2015	2016
Average Number of Customers	11,900	11,849	11,829	11,809	12,872
Revenue From Customer Sales	\$ 8,746,295	\$ 8,726,816	\$ 10,707,829	\$ 10,948,577	\$ 11,062,317
Average Revenue Per Customer	\$ 735	\$ 737	\$ 905	\$ 927	\$ 859

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Net Position
December 31, 2016 and 2015

	2016	2015
CURRENT ASSETS		
Cash	\$ 2,775	\$ 2,775
Equity in General Cash Pool	8,153,254	3,952,590
Capital Acquisition and Construction Accounts	1,898,482	2,439,909
Accounts Receivable, Net	783,844	1,635,021
Inventories	-	64,921
Prepaid Items and Deposits	3,439	3,647
Total Unrestricted Current Assets	10,841,794	8,098,863
Restricted Assets:		
Landfill Post Closure Cash Reserve	32,408,184	31,100,929
Total Restricted Assets	32,408,184	31,100,929
Total Current Assets	43,249,978	39,199,792
NON-CURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	123,645,792	121,325,107
Less: Accumulated Depreciation	(57,321,138)	(53,182,766)
Net Capital Assets	66,324,654	68,142,341
Construction Work in Progress	184,153	168,792
Total Non-Current Assets	66,508,807	68,311,133
Total Assets	109,758,785	107,510,925
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow of Net Pension Liability	623,880	286,680
Total Deferred Outflows of Resources	623,880	286,680
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	110,382,665	107,797,605
CURRENT LIABILITIES		
Accounts Payable	639,684	387,393
Compensated Absences Payable	557,385	509,325
Accrued Payroll Liabilities	389,032	443,383
Accrued Interest Payable	84,983	93,262
Long-Term Obligations Maturing Within One Year	1,486,613	2,044,413
Unearned Revenue and Deposits	9,807	155,634
Capital Acquisition and Construction Accounts and Retainages Payable	2,054	173,854
Total Current Liabilities	3,169,558	3,807,264
NON-CURRENT LIABILITIES		
Net Pension Liability	2,812,326	2,172,850
Alaska Clean Water Loan Payable	14,255,886	15,742,496
Future Landfill Closure Costs	32,408,184	31,100,929
Total Non-Current Liabilities	49,476,396	49,016,275
Total Liabilities	52,645,954	52,823,539
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Net Pension Liability	31,348	41,832
Total Deferred Inflows of Resources	31,348	41,832
NET POSITION		
Net Investment in Capital Assets	50,766,308	50,524,224
Unrestricted	6,939,055	4,408,010
Total Net Position	57,705,363	54,932,234
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION	\$ 110,382,665	\$ 107,797,605

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2016 and 2015

	2016	2015
OPERATING REVENUES		
Charges for Services:		
Landfill Fees	\$ 19,467,740	\$ 18,888,106
Hazardous Waste Fees	752,825	414,194
Community Recycling Surcharge	700,162	541,688
Total Charges for Services	20,920,727	19,843,988
Other Revenue	1,957,938	2,757,631
Total Operating Revenues	22,878,665	22,601,619
OPERATING EXPENSES		
Personnel Services	8,199,024	7,924,141
PERS On-behalf and Pension Expenses	351,300	(71,017)
Supplies	1,096,397	1,104,087
Other Services and Charges	3,863,829	4,077,740
Amortization of Landfill Closure Costs	1,307,255	4,037,768
Charges to Other Departments	433,307	362,356
Depreciation	4,271,662	3,874,708
Total Operating Expenses	19,522,774	21,309,783
Operating Income	3,355,891	1,291,836
NON-OPERATING REVENUES (EXPENSES)		
Investment Income	701,370	262,409
Gain/Loss on Disposal of Capital Assets	19,672	149,000
Intergovernmental Revenue- PERS On-behalf	59,508	26,805
Interest Expense	(258,033)	(183,124)
Total Non-Operating Revenues (Expenses)	522,517	255,090
Income Before Transfers	3,878,408	1,546,926
TRANSFERS		
Transfers to Other Funds:		
Municipal Service Assessment	(1,105,279)	(947,020)
Total Transfers	(1,105,279)	(947,020)
Change in Net Position	2,773,129	599,906
Net Position, January 1, as restated	54,932,234	54,332,328
Net Position, December 31	\$ 57,705,363	\$ 54,932,234

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	\$ 23,584,015	\$ 22,438,074
Payments to Employees	(8,205,315)	(8,021,822)
Payments to Vendors	(4,642,806)	(6,620,678)
Payments for Interfund Services Used	(433,307)	(362,356)
Net Cash Provided by Operating Activities	<u>10,302,587</u>	<u>7,433,218</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds	(1,105,279)	(947,020)
Net Cash Used by Non-Capital Financing Activities	<u>(1,105,279)</u>	<u>(947,020)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from Alaska Clean Water Loans	-	6,522,916
Principal Payments on Long-Term Obligations	(2,044,410)	(2,058,508)
Interest Payments on Long-Term Obligations	(266,312)	(198,642)
Acquisition and Construction of Capital Assets	(2,831,963)	(2,722,315)
Landfill Post Closure Cash Reserve	(1,307,255)	(19,463,597)
Proceeds from Disposition of Capital Assets	210,499	185,994
Net Cash Used by Capital and Related Financing Activities	<u>(6,239,441)</u>	<u>(17,734,152)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	701,370	262,409
Net Cash Provided by Investing Activities	<u>701,370</u>	<u>262,409</u>
Net Decrease in Cash	3,659,237	(10,985,545)
Cash, January 1	6,395,274	17,380,819
Cash, December 31	<u>\$ 10,054,511</u>	<u>\$ 6,395,274</u>
COMPONENTS OF CASH		
Cash	\$ 2,775	\$ 2,775
Cash in Central Treasury	8,153,254	3,952,590
Capital Acquisition and Construction Accounts	1,898,482	2,439,909
Cash and Cash Equivalents, December 31	<u>\$ 10,054,511</u>	<u>\$ 6,395,274</u>
RECONCILIATION OF OPERATING INCOME TO CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating Income	\$ 3,355,891	\$ 1,291,836
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Depreciation	4,271,662	3,874,708
Amortization of Landfill Closure Costs	1,307,255	4,037,768
PERS Relief- Noncash Expense	59,508	26,805
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	851,177	(162,032)
Prepaid Items and Deposits	208	6
Inventories	64,921	-
Deferred Outflows of Resources Related to Pensions	(337,200)	(190,650)
Accounts Payable	252,291	(1,438,857)
Compensated Absences Payable	48,060	7,598
Accrued Payroll Liabilities	(54,351)	(105,279)
Unearned Revenue	(145,827)	(1,513)
Net Pension Liability	639,476	286,000
Deferred Inflows of Resources Related to Pensions	(10,484)	(193,172)
Net Cash Provided by Operating Activities	<u>10,302,587</u>	<u>7,433,218</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	2,054	173,854
Total Noncash Investing, Capital, and Financing Activities	<u>\$ 2,054</u>	<u>\$ 173,854</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2016

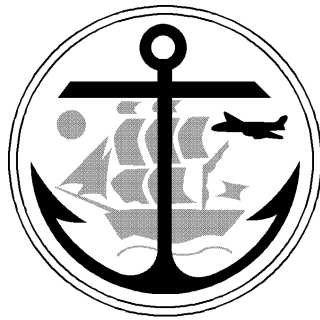
REVENUES:	Estimated	Actual	Variance With Final Budget
Landfill Fees	\$ 19,220,405	\$ 19,467,740	\$ 247,335
Hazardous Waste Fees	150,000	752,825	602,825
Community Recycle Surcharge	515,700	700,162	184,462
Other Operating Revenue	2,408,000	1,957,938	(450,062)
Investment Income	522,675	701,370	178,695
Intergovernmental Revenue- PERS On-behalf	-	59,508	59,508
Gain (Loss) on Disposition of Capital Assets	40,000	19,672	(20,328)
TOTAL	\$ 22,856,780	\$ 23,659,215	\$ 802,435

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

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 8,539,438	\$ 8,199,024	\$ 340,414
PERS On-behalf and Pension Expense	-	351,300	(351,300)
Supplies	1,586,680	1,096,397	490,283
Municipal Service Assessment	951,201	1,105,279	(154,078)
Other Services and Charges	4,002,739	3,863,829	138,910
Charges to Other Departments	308,890	433,307	(124,417)
Depreciation	4,428,041	4,271,662	156,379
Interest on Long-Term Obligations	265,753	258,033	7,720
Amortization of Landfill Closure Costs	1,964,896	1,307,255	657,641
TOTAL	\$ 22,047,638	\$ 20,886,086	\$ 1,161,552

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Solid Waste Plant and Depreciation
December 31, 2016
(In Thousands)

	Plant				Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/16	Additions	Retirements	Balance 12/31/16	Balance 1/1/16	Additions	Retirements	Balance 12/31/16	
CAPITAL ASSETS									
Land	\$ 4,982	\$ -	\$ -	\$ 4,982	\$ -	\$ -	\$ -	\$ -	\$ 4,982
Land Improvements	78,247	497	-	78,744	25,225	2,079	-	27,304	51,440
Buildings	15,140	-	-	15,140	12,307	194	-	12,501	2,639
Building Improvements	675	111	-	786	472	23	-	495	291
Vehicles	8,615	651	228	9,038	6,035	829	223	6,641	2,397
Machinery and Equipment	13,510	1,372	46	14,836	8,994	1,320	42	10,272	4,564
Computer Hardware	119	2	43	78	112	3	42	73	5
Computer Software	17	11	2	26	17	6	2	21	5
Office Equipment	20	-	5	15	20	-	6	14	1
Total Capital Assets	121,325	2,644	324	123,645	53,182	4,454	315	57,321	66,324
Construction Work in Progress	169	2,472	2,457	184	-	-	-	-	184
TOTAL	\$ 121,494	\$ 5,116	\$ 2,781	\$ 123,829	\$ 53,182	\$ 4,454	\$ 315	\$ 57,321	\$ 66,508



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MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Net Position
December 31, 2016 and 2015

	2016	2015
CURRENT ASSETS		
Cash	\$ 150	\$ 150
Equity in General Cash Pool	16,076,128	10,113,362
Capital Acquisition and Construction Accounts	5,597,709	4,229,634
Accrued Interest on Investments	70,971	33,544
Accounts Receivable, Net	1,030,918	1,512,785
Prepaid Items and Deposits	120,146	150,424
Parts Inventory	329,079	329,079
Total Unrestricted Current Assets	23,225,101	16,368,978
Restricted Assets:		
Intergovernmental Receivables	2,703,116	2,077,591
Restricted Cash- Settlement Set Aside	2,300,000	-
Total Restricted Current Assets	5,003,116	2,077,591
Total Current Assets	28,228,217	18,446,569
NON-CURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	275,634,066	272,982,449
Less: Accumulated Depreciation	(117,713,990)	(109,998,645)
Net Capital Assets	157,920,076	162,983,804
Construction Work in Progress	13,397,432	169,875
Total Capital Assets	171,317,508	163,153,679
Capital Inventory	559,373	559,373
Total Non-Current Assets	171,876,881	163,713,052
Total Assets	200,105,098	182,159,621
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow of Net Pension Liability	446,838	195,619
Total Deferred Outflows of Resources	446,838	195,619
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	200,551,936	182,355,240
CURRENT LIABILITIES		
Accounts Payable	1,288,081	484,280
Capital Acquisition and Construction Accounts and Retainages Payable	656,863	280,177
Compensated Absences Payable	163,200	167,525
Accrued Payroll Liabilities	139,054	141,580
Accrued Interest Payable	45,226	35,581
Total Unrestricted Current Liabilities	2,292,424	1,109,143
Total Current Liabilities	2,292,424	1,109,143
NON-CURRENT LIABILITIES		
Other Non-Current Liabilities	1,815,250	1,830,252
Compensated Absences Payable	132,850	74,831
Net Pension Liability	2,014,253	1,482,666
Notes Payable	40,000,000	40,000,000
Total Non-Current Liabilities	43,962,353	43,387,749
Total Liabilities	46,254,777	44,496,892
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflow of Net Pension Liability	22,453	28,544
Total Deferred Inflows of Resources	22,453	28,544
NET POSITION		
Net Investment in Capital Assets	131,317,508	123,153,679
Restricted for Capital Construction	5,003,116	2,077,591
Unrestricted	17,954,082	12,598,534
Total Net Position	154,274,706	137,829,804
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 200,551,936	\$ 182,355,240

MUNICIPALITY OF ANCHORAGE, ALASKA

Port Fund

Comparative Statements of Revenues, Expenses and Changes in Net Position
For The Years Ended December 31, 2016 and 2015

	2016	2015
OPERATING REVENUES		
Charges for Sales and Services:		
Dockage	\$ 1,089,224	\$ 1,142,837
Wharfage, Dry Bulk	148,896	181,234
Wharfage, Liquid Bulk	1,463,035	1,682,558
Wharfage, General Cargo	3,670,375	3,608,772
Storage Revenue	265,309	327,061
Office Rental	121,887	114,462
Utilities	30,040	45,232
Miscellaneous	1,022,677	507,769
Total Charges for Sales and Services	<u>7,811,443</u>	<u>7,609,925</u>
Other:		
Crane Rentals	72,488	105,858
Industrial Park Lease Rentals	4,326,069	4,363,254
POL Value Yard Fees	176,713	191,560
Total Other	<u>4,575,270</u>	<u>4,660,672</u>
Total Operating Revenues	<u>12,386,713</u>	<u>12,270,597</u>
OPERATING EXPENSES		
Operations:		
Personnel Services	2,828,390	2,507,200
PERS On-behalf and Pension Expenses	317,852	21,941
Supplies	151,245	126,534
Other Services and Charges	7,718,973	13,444,548
Charges from Other Departments	951,146	591,109
Total Operations	<u>11,967,606</u>	<u>16,691,332</u>
Depreciation	<u>7,715,345</u>	<u>7,733,968</u>
Total Operating Expenses	<u>19,682,951</u>	<u>24,425,300</u>
Operating Loss	(7,296,238)	(12,154,703)
NON-OPERATING REVENUES (EXPENSES)		
Intergovernmental Revenues- PERS On-behalf	43,575	18,075
Legal Settlements	12,600,000	-
Investment Income-Short Term Investments	344,945	344,603
Security Fees	1,421,294	1,426,724
Right-of-Way Fees	167,849	164,678
Interest on Long-Term Obligations	(541,719)	(407,004)
Security Contract	(1,504,007)	(1,425,306)
Loss on Disposal of Capital Assets	-	(243,779)
Total Non-Operating Revenues (Expenses)	<u>12,531,937</u>	<u>(122,009)</u>
Gain (Loss) before Contributions and Transfers	5,235,699	(12,276,712)
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	13,323,471	7,834,571
Transfers to Other Funds:		
Municipal Service Assessment	(2,114,268)	(2,056,004)
Transfers to Other Funds	-	-
Total Contributions and Transfers	<u>11,209,203</u>	<u>5,778,567</u>
Change in Net Position	16,444,902	(6,498,145)
Net Position, January 1, as restated	137,829,804	144,327,949
Net Position, December 31	<u>\$ 154,274,706</u>	<u>\$ 137,829,804</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	\$ 12,868,580	\$ 12,499,366
Payments to Employees	(2,777,222)	(2,524,906)
Payments to Vendors	(7,051,141)	(13,690,662)
Internal Activity - Payments Made to Other Funds	(951,146)	(591,109)
Net Cash Provided by Operating Activities	<u>2,089,071</u>	<u>(4,307,311)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Transfer to Other Funds	(2,114,268)	(2,056,004)
Security Contract	(82,713)	1,418
Right of Way & Security Fees	167,849	164,678
Net Cash Used by Non-Capital Financing Activities	<u>(2,029,132)</u>	<u>(1,889,908)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(15,502,488)	(2,762,657)
Proceeds from Disposition of Capital Assets	-	3,084
Capital Claims and Judgements	12,600,000	-
Financing Costs on Long-Term Obligations	(532,074)	(404,731)
Capital Contributions	12,697,946	6,152,664
Net Cash Used by Capital and Related Financing Activities	<u>9,263,384</u>	<u>2,988,360</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	307,518	358,336
Net Cash Provided by Investing Activities	<u>307,518</u>	<u>358,336</u>
Net Increase (Decrease) in Cash	9,630,841	(2,850,523)
Cash, January 1	14,343,146	17,193,669
Cash, December 31	<u>\$ 23,973,987</u>	<u>\$ 14,343,146</u>
COMPONENTS OF CASH		
Cash	\$ 150	\$ 150
Cash in Central Treasury	16,076,128	10,113,362
Restricted Cash	2,300,000	-
Capital Acquisition and Construction Accounts	5,597,709	4,229,634
Cash and Cash Equivalents, December 31	<u>\$ 23,973,987</u>	<u>\$ 14,343,146</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Loss	\$ (7,296,238)	\$ (12,154,703)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:		
Depreciation	7,715,345	7,733,968
PERS Relief- Noncash Expenses	43,575	18,075
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	481,867	228,769
Prepaid Items and Deposits	30,278	(110,483)
Deferred Outflows of Resources Related to Pensions	(251,219)	(133,806)
Accounts Payable	803,801	2,664
Compensated Absences Payable	53,694	10,437
Net Pension Liability	531,587	268,144
Other Non-Current Liabilities	(15,002)	(11,761)
Accrued Payroll Liability	(2,526)	(35,892)
Deferred Inflows of Resources Related to Pensions	(6,091)	(122,723)
Net Cash Provided by Operating Activities	<u>\$ 2,089,071</u>	<u>\$ (4,307,311)</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	\$ 656,863	\$ 280,177
Capital Inventory Additions, net of sale	559,373	559,373
Capital Contributions	2,703,116	2,077,591
Total Noncash Investing, Capital, and Financing Activities	<u>\$ 3,919,352</u>	<u>\$ 2,917,141</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2016

	Estimated	Actual	Variance With Final Budget
REVENUES:			
Dockage	\$ 1,099,000	\$ 1,089,224	\$ (9,776)
Wharfage, Dry Bulk	172,029	148,896	(23,133)
Wharfage, Liquid Bulk	1,057,064	1,463,034	405,970
Wharfage, General Cargo	3,462,981	3,670,375	207,394
Storage Revenue	225,722	265,309	39,587
Office Rental	36,000	121,887	85,887
Utilities	40,704	30,040	(10,664)
Crane Rentals	52,500	72,488	19,988
Industrial Park Lease	4,426,599	4,326,069	(100,530)
Investment Income - Short-term Investments	200,000	344,945	144,945
Right-of-Way Fees	160,000	167,849	7,849
POL Value Yard Fees	220,000	176,713	(43,287)
Security Fees	1,394,643	1,421,294	26,651
Intergovernmental Revenue- PERS On-behalf	-	43,575	43,575
Capital Contributions	-	13,323,471	13,323,471
Claims and Judgements	5,150,000	12,600,000	7,450,000
Miscellaneous	146,000	1,022,677	876,677
TOTAL	<u>\$ 17,843,242</u>	<u>\$ 40,287,846</u>	<u>\$ 22,444,604</u>

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

	Authorizations	Actual	Variance With Final Budget
EXPENSES:			
Personnel Services	\$ 3,146,853	\$ 2,828,390	\$ 318,463
PERS On-behalf and Pension Expenses	-	317,852	(317,852)
Supplies	240,300	151,245	89,055
Other Services and Charges	11,488,680	7,718,973	3,769,707
Charges from Other Departments	686,033	951,146	(265,113)
Municipal Service Assessment	1,787,340	2,114,268	(326,928)
Depreciation	7,456,583	7,715,345	(258,762)
Interest on Long-Term Obligation	456,400	541,719	(85,319)
Security Contract	1,796,147	1,504,007	292,140
TOTAL	<u>\$ 27,058,336</u>	<u>\$ 23,842,945</u>	<u>\$ 3,215,391</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Port Plant and Depreciation
For The Year Ended December 31, 2016
(In Thousands)

	Plant				Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/16	Additions	Retirements	Balance 12/31/16	Balance 1/1/16	Additions	Retirements	Balance 12/31/16	
CAPITAL ASSETS									
Land	\$ 20,102	\$ -	\$ -	\$ 20,102	\$ -	\$ -	\$ -	\$ -	\$ 20,102
Infrastructure	129,196	330	-	129,526	80,376	3,372	-	83,748	45,778
Buildings	7,069	-	-	7,069	3,893	151	-	4,044	3,025
Building Improvements	377	-	-	377	342	17	-	359	18
Land Improvements	103,939	1,970	-	105,909	15,758	3,504	-	19,262	86,647
Vehicles	616	349	-	965	616	25	-	641	324
Machinery and Equipment	11,351	-	-	11,351	8,720	638	-	9,358	1,993
Computer Equipment	145	3	-	148	128	8	-	136	12
Computer Software	18	-	-	18	18	-	-	18	-
Office Equipment	148	-	-	148	148	-	-	148	-
Art	21	-	-	21	-	-	-	-	21
Total Capital Assets	272,982	2,652	-	275,634	109,999	7,715	-	117,714	157,920
Construction Work in Progress	170	15,576	2,349	13,397	-	-	-	-	13,397
Capital Inventory	559	-	-	559	-	-	-	-	559
TOTAL	\$ 273,711	\$ 18,228	\$ 2,349	\$ 289,590	\$ 109,999	\$ 7,715	\$ -	\$ 117,714	\$ 171,876

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Annual Operating Revenue Relationships
For the Years Ended December 31, 2016

	2012	2013	2014	2015	2016
Total Tonnage	3,752,995	3,408,158	3,455,706	3,773,584	3,498,171
Operating Revenues	\$ 10,214,867	\$ 10,069,028	\$ 10,562,250	\$ 12,270,597	\$ 12,386,713
Average Revenue Per Ton	\$ 3	\$ 3	\$ 3	\$ 3	\$ 4

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Net Position
December 31, 2016 and 2015

	2016	2015
CURRENT ASSETS		
Cash	\$ 200	\$ 200
Capital Acquisition and Construction Accounts	-	256,218
Intergovernmental Receivables	171,426	430,094
Accounts Receivable	1,060	780
Prepaid Items	4,347	6,325
Total Current Assets	177,033	693,617
NON-CURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	112,713,628	102,317,638
Less: Accumulated Depreciation	(44,510,169)	(42,085,722)
Net Capital Assets	68,203,459	60,231,916
Construction Work in Progress	450,082	937,840
Restricted Intergovernmental Receivables	7,102,982	4,446,305
Total Non-Current Assets	75,756,523	65,616,061
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow of Net Pension Liability	330,135	130,799
Total Deferred Outflows of Resources	330,135	130,799
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	76,263,691	66,440,477
CURRENT LIABILITIES		
Accounts Payable	44,371	12,105
Accrued Payroll Liabilities	55,919	65,616
Compensated Absences Payable	88,468	80,765
Due to Areawide	2,211,527	-
Security Deposits	8,927	7,817
Unearned Revenues	81,902	94,770
Capital Acquisition and Construction Accounts and Retainages Payable	200,872	114,231
Total Current Liabilities	2,691,986	375,304
NON-CURRENT LIABILITIES		
Compensated Absences Payable	5,868	-
Net Pension Liability	1,488,183	991,376
Total Non-Current Liabilities	1,494,051	991,376
Total Liabilities	4,186,037	1,366,680
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows of Net Pension Liability	16,588	19,086
Total Deferred Inflows of Resources	16,588	19,086
NET POSITION		
Net Investment in Capital Assets	68,653,541	61,169,756
Restricted for Capital Acquisitions and Construction	7,102,982	4,446,305
Unrestricted	(3,695,457)	(561,350)
Total Net Position	72,061,066	65,054,711
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION	\$ 76,263,691	\$ 66,440,477

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2016 and 2015

	2016	2015
OPERATING REVENUES		
Charges for Services	\$ 1,512,527	\$ 1,507,979
Total Operating Revenues	1,512,527	1,507,979
OPERATING EXPENSES		
Personnel Services	1,269,016	1,168,193
PERS On-behalf and Pension Expenses	326,657	153,519
Supplies	133,256	108,061
Other Services and Charges	547,584	1,776,989
Charges to Other Departments	(193,453)	(243,861)
Depreciation	2,542,398	2,490,818
Total Operating Expenses	4,625,458	5,453,719
Operating Loss	(3,112,931)	(3,945,740)
NON-OPERATING REVENUES		
Intergovernmental Revenues- Non-capital	353,546	394,686
Intergovernmental Revenues- PERS On-behalf	31,684	12,624
Investment Income	60,363	113,630
Non-Operating Revenues	445,593	520,940
Loss Before Contributions and Transfers	(2,667,338)	(3,424,800)
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	9,711,315	3,655,461
Municipal Service Assessment	(37,622)	(40,051)
Total Contributions and Transfers	9,673,693	3,615,410
Change in Net Position	7,006,355	190,610
Net Position, January 1, as restated	65,054,711	64,864,101
Net Position, December 31	\$ 72,061,066	\$ 65,054,711

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2016 and 2015

	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	\$ 1,500,489	\$ 1,526,710
Payments to Employees	(1,265,142)	(1,192,294)
Payments to Vendors	(646,596)	(1,908,973)
Payments for Interfund Services Used	193,453	243,861
Net Cash Provided by Operating Activities	(217,796)	(1,330,696)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Intergovernmental Revenues	612,214	394,686
Grant Proceeds Non-Capital	-	(232,167)
Transfers to Other Funds	(37,622)	(40,051)
Due to Other Funds	2,211,527	-
Net Cash Provided (Used) by Non-Capital Financing Activities	2,786,119	122,468
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(9,821,591)	(3,301,871)
Proceeds from the sale or disposition of capital assets	(117,951)	-
Capital Contributions	7,054,638	-
Grant Proceeds Capital	-	1,148,109
Net Cash Used by Capital and Related Financing Activities	(2,884,904)	(2,153,762)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	60,363	113,637
Net Cash Provided by Investing Activities	60,363	113,637
Net Decrease in Cash	(256,218)	(3,248,353)
Cash, January 1	256,418	3,504,771
Cash, December 31	\$ 200	\$ 256,418
COMPONENTS OF CASH:		
Cash	\$ 200	\$ 200
Capital Acquisition and Construction Accounts	-	256,218
Cash and Cash Equivalents, December 31	\$ 200	\$ 256,418
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating Loss	\$ (3,112,931)	\$ (3,945,740)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:		
Depreciation Expense	2,542,398	2,490,818
PERS Relief- Noncash Expenses	31,684	12,624
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(280)	7
Prepaid Items	1,978	2,956
Notes Receivable	-	2,065
Deferred Outflows of Resources Related to Pensions	(199,336)	(95,779)
Accounts Payable	32,266	(26,879)
Accrued Payroll Liabilities	(9,697)	(14,100)
Compensated Absences Payable	13,571	(10,001)
Net Pension Liability	496,807	303,288
Security Deposits	1,110	(33)
Unearned Revenue	(12,868)	16,692
Deferred Inflows of Resources Related to Pensions	(2,498)	(66,614)
Net Cash Provided by Operating Activities	(217,796)	(1,330,696)
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	200,872	114,231
Contributed Capital and Equipment	7,102,982	4,446,305
Total Noncash Investing, Capital, and Financing Activities	\$ 7,303,854	\$ 4,560,536

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2016

REVENUES	Estimated	Actual	Variance With Final Budget
Airport Lease Fees	\$ 687,000	\$ 664,760	\$ (22,240)
Leases and Rentals	480,000	338,731	(141,269)
Permanent Parking Fees	275,000	277,526	2,526
Merrill Field Fuel Fees	52,000	67,581	15,581
Medivac Taxiway Use Fees	50,000	51,888	1,888
Vehicle Parking	42,000	49,387	7,387
Investment Income	42,815	60,363	17,548
State Aviation Fuel Fees	18,000	18,158	158
Transient Parking Fees	8,000	9,213	1,213
Other	6,000	13,470	7,470
Aircraft Impoundments	4,000	185	(3,815)
Capital Contributions	-	9,711,315	9,711,315
Intergovernmental Revenue- Non-capital	242,000	353,546	111,546
Intergovernmental Revenue- PERS On-behalf	-	31,684	31,684
Airport Damage Recovery	-	5,539	5,539
Reimbursed Costs	-	16,089	16,089
TOTAL	\$ 1,906,815	\$ 11,669,435	\$ 9,762,620

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

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 1,244,468	\$ 1,269,016	\$ (24,548)
PERS On-behalf and Pension Expenses	-	326,657	(326,657)
Supplies	93,000	133,256	(40,256)
Municipal Service Assessment	44,000	37,622	6,378
Other Services and Charges	611,999	547,584	64,415
Charges to Other Departments	(517,114)	(193,453)	(323,661)
Depreciation	2,545,000	2,542,398	2,602
TOTAL	\$ 4,021,353	\$ 4,663,080	\$ (641,727)

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Airport Plant and Depreciation
December 31, 2016
(In Thousands)

	Municipal Airport Plant				Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/16	Additions	Retirements	Balance 12/31/16	Balance 1/1/16	Additions	Retirements	Balance 12/31/16	
CAPITAL ASSETS									
Land	\$ 18,957	\$ -	\$ -	\$ 18,957	\$ -	\$ -	\$ -	\$ -	\$ 18,957
Land Improvements	17,984	4,540	-	22,524	4,690	628	-	5,318	17,206
Infrastructure	49,310	5,953	-	55,263	27,024	1,150	-	28,174	27,089
Buildings	6,869	-	-	6,869	4,780	116	-	4,896	1,973
Building Improvements	2,179	-	-	2,179	374	73	-	447	1,732
Vehicles	723	-	10	713	675	17	10	682	31
Machinery and Equipment	6,160	20	96	6,084	4,409	558	96	4,871	1,213
Computer Software	64	1	-	65	64	-	-	64	1
Computer Equipment	41	-	12	29	39	-	12	27	2
Office Furniture and Fixtures	31	-	-	31	31	-	-	31	-
Total Capital Assets	102,318	10,514	118	112,714	42,086	2,542	118	44,510	68,204
Construction Work in Progress	937	10,165	10,652	450	-	-	-	-	450
TOTAL	\$ 103,255	\$ 20,679	\$ 10,770	\$ 113,164	\$ 42,086	\$ 2,542	\$ 118	\$ 44,510	\$ 68,654



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MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Comparative Statements of Net Position
December 31, 2016 and 2015

	2016	2015
CURRENT ASSETS		
Equity in General Cash Pool	\$ 5,141,617	\$ 4,747,568
Capital Acquisition and Construction Accounts	2,283,499	2,163,866
Automotive Parts and Fuel Inventories, at Cost	235,765	306,141
Receivables (net of allowance for uncollectibles)	192,099	-
Total Current Assets	7,852,980	7,217,575
CAPITAL ASSETS		
Capital Assets, at Cost	63,889,893	62,295,103
Less: Accumulated Depreciation	(43,915,776)	(42,281,399)
Net Capital Assets	19,974,117	20,013,704
Capital Acquisitions in Progress	304,563	544,469
Total Capital Assets	20,278,680	20,558,173
Total Assets	28,131,660	27,775,748
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows related to Net Pension Liability	801,148	392,928
Total Deferred Outflows of Resources	801,148	392,928
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	28,932,808	28,168,676
CURRENT LIABILITIES		
Accounts Payable	168,586	200,005
Accrued Payroll Liabilities	143,334	141,165
Capital Acquisition Accounts Payable	273,194	10,559
Due to Heritage Land Bank Fund	85,000	85,000
Compensated Absences Payable	223,770	223,057
Total Current Liabilities	893,884	659,786
NON-CURRENT LIABILITIES		
Advance from Heritage Land Bank Fund	1,360,000	1,445,000
Net Pension Liability	3,611,413	2,978,146
Total Non-Current Liabilities	4,971,413	4,423,146
Total Liabilities	5,865,297	5,082,932
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows related to Net Pension Liability	40,255	57,336
Total Deferred Inflows of Resources	40,255	57,336
NET POSITION		
Net Investment in Capital Assets	20,278,680	20,558,173
Unrestricted	2,748,576	2,470,235
Total Net Position	23,027,256	23,028,408
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 28,932,808	\$ 28,168,676

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Comparative Statements of Revenues, Expenses, and Changes in Fund Net Position
For the Years Ended December 31, 2016 and 2015

	2016	2015
OPERATING REVENUES		
Charges for Services - Intragovernmental Billings	\$ 9,757,597	\$ 9,712,389
Total Operating Revenues	9,757,597	9,712,389
OPERATING EXPENSES		
Personnel Services	4,291,958	4,018,602
PERS On-behalf and Pension Expenses	283,351	164,488
Supplies	1,113,932	1,231,503
Other Services and Charges	487,491	427,751
Charges from Other Departments	1,561,200	1,854,983
Depreciation	4,270,707	4,280,652
Total Operating Expenses	12,008,639	11,977,979
Operating Loss	(2,251,042)	(2,265,590)
NON-OPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- PERS On-behalf	75,385	35,986
Investment Income	163,754	121,266
Interest Expense	(44,554)	(29,917)
Gain (Loss) on Disposition of Capital Assets	(35,273)	46,314
Other Revenue	43,871	58,547
Total Non-operating Revenues	203,183	232,196
Loss Before Contributions and Transfers	(2,047,859)	(2,033,394)
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	2,060,163	743,696
Transfers to Other Funds	(13,456)	-
Total Contributions and Transfers	2,046,707	743,696
Change in Net Position	(1,152)	(1,289,698)
Net Position, January 1, as restated	23,028,408	24,318,106
Net Position, December 31	\$ 23,027,256	\$ 23,028,408

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2016 and 2015

	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 9,609,369	\$ 9,770,936
Payments to Employees	(4,289,076)	(4,097,480)
Payments to Vendors	(1,562,466)	(1,666,574)
Payments for Interfund Services Used	(1,561,200)	(1,854,983)
Net Cash Provided by Operating Activities	2,196,627	2,151,899
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Transfer to Other Funds	(13,456)	-
Net Cash Used by Non-capital Financing Activities	(13,456)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(1,668,416)	(5,846,429)
Interest Expense on Interfund Loan	(44,554)	(29,917)
Principal Payments on Intefund Loan	(85,000)	(85,000)
Gain(Loss) on Disposition of Capital Assets	(35,273)	46,314
Net Cash Used by Capital and Related Financing Activities	(1,833,243)	(5,915,032)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	163,754	121,266
Net Cash Provided by Investing Activities	163,754	121,266
Net Increase (Decrease) in Cash	513,682	(3,641,867)
Cash, January 1	6,911,434	10,553,301
Cash, December 31	\$ 7,425,116	\$ 6,911,434
COMPONENTS OF CASH		
Cash in Central Treasury	\$ 5,141,617	\$ 4,747,568
Capital Acquisition and Construction Accounts	2,283,499	2,163,866
Cash and Cash Equivalents, December 31	\$ 7,425,116	\$ 6,911,434
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Loss	\$ (2,251,042)	\$ (2,265,590)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:		
Depreciation	4,270,707	4,280,652
PERS Relief- Noncash Expense	75,385	35,986
Other Revenues	43,871	58,547
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Inventories	70,376	39,129
Accounts Receivable	(192,099)	-
Deferred Outflows of Resources Related to Pensions	(408,220)	(273,754)
Accounts Payable	(31,419)	(46,449)
Accrued Payroll Liabilities	2,169	(55,580)
Compensated Absences Payable	713	(23,298)
Net Pension Liability	633,267	636,561
Deferred Inflows of Resources Related to Pensions	(17,081)	(234,305)
Net Cash Provided by Operating Activities	\$ 2,196,627	\$ 2,151,899
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	\$ 273,194	\$ 10,559
Contributed Capital and Equipment	2,060,163	743,696
Total Noncash Investing, Capital, and Financing Activities	\$ 2,333,357	\$ 754,255

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2016

REVENUES	Estimated	Actual	Variance With Final Budget
	Intragovernmental Billings	\$ 9,744,080	\$ 9,757,597
Intergovernmental Revenue- PERS On-behalf	-	75,385	75,385
Capital Contributions	-	2,060,163	2,060,163
Investment Income	92,000	163,754	71,754
Loss on Disposition of Capital Assets	(317,753)	(35,273)	282,480
Other Revenue	142,000	43,871	(98,129)
TOTAL	\$ 9,660,327	\$ 12,065,497	\$ 2,405,170

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

EXPENSES	Authorizations	Actual	Variance With Final Budget
	Personnel Services	\$ 4,550,331	\$ 4,291,958
PERS On-behalf and Pension Expenses	-	283,351	(283,351)
Supplies	1,393,500	1,113,932	279,568
Other Services and Charges	235,000	487,491	(252,491)
Contributions to Other Funds	-	13,456	(13,456)
Charges from Other Departments	1,948,550	1,561,200	387,350
Interest Expense	38,780	44,554	(5,774)
Depreciation	5,728,090	4,270,707	1,457,383
TOTAL	\$ 13,894,251	\$ 12,066,649	\$ 1,827,602

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Equipment Maintenance Capital Assets and Depreciation
December 31, 2016
(In Thousands)

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

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Net Position
December 31, 2016 and 2015

	2016	2015
CURRENT ASSETS		
Prepaid Items	\$ 690,643	\$ 702,194
Total Current Assets	690,643	702,194
CAPITAL ASSETS		
Capital Assets, at Cost	38,431,788	37,481,888
Less: Accumulated Depreciation and Amortization	(33,766,466)	(32,601,732)
Net Capital Assets	4,665,322	4,880,156
Capital Acquisitions in Progress	59,859,431	40,034,389
Total Capital Assets	64,524,753	44,914,545
Total Assets	65,215,396	45,616,739
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows related to Net Pension Liability	2,501,779	1,101,794
Total Deferred Outflows of Resources	2,501,779	1,101,794
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	67,717,175	46,718,533
CURRENT LIABILITIES		
Accounts Payable	1,474,767	443,457
Accrued Payroll Liabilities	347,845	312,126
Capital Acquisition and Construction Accounts and Retainage Payable	7,386,674	5,405,998
Compensated Absences Payable	547,639	561,583
Due to Areawide General Fund	7,512,161	4,527,318
Accrued Interest Payable	95,594	75,567
Long-term Obligations Maturing Within One Year	5,416,373	3,260,168
Total Current Liabilities	22,781,053	14,586,217
NON-CURRENT LIABILITIES		
Compensated Absences Payable	-	25,818
Net Pension Liability	11,277,510	8,350,894
Capital Leases Payable	27,768,629	15,893,502
Total Non-Current Liabilities	39,046,139	24,270,214
Total Liabilities	61,827,192	38,856,431
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows related to Net Pension Liability	125,707	160,772
Total Deferred Inflows of Resources	125,707	160,772
NET POSITION		
Net Investment in Capital Assets	31,339,751	25,760,875
Unrestricted	(25,575,475)	(18,059,545)
Total Net Position	5,764,276	7,701,330
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 67,717,175	\$ 46,718,533

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2016 and 2015

	2016	2015
OPERATING REVENUES		
Charges for Services - Intragovernmental Billings	\$ 16,178,553	\$ 14,259,969
Total Operating Revenues	16,178,553	14,259,969
OPERATING EXPENSES		
Personnel Services	8,135,987	8,104,962
PERS On-behalf and Pension Expenses	1,729,526	763,414
Supplies	51,320	51,139
Other Services and Charges	5,375,538	3,560,289
Charges from Other Departments	781,512	774,408
Depreciation and Amortization	1,440,173	1,121,533
Total Operating Expenses	17,514,056	14,375,745
Operating Loss	(1,335,503)	(115,776)
NON-OPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- PERS On-behalf	237,960	103,139
Investment Loss	(369,410)	(108,238)
Other Revenue	(164)	2,231
Interest on Long-term Obligations	(411,697)	(305,139)
Cost of Issuance	(25,799)	(9,526)
Loss on Disposal of Capital Assets	(11,432)	(2,925)
Total Non-Operating Revenues (Expenses)	(580,542)	(320,458)
Loss before Contributions and Transfers	(1,916,045)	(436,234)
CONTRIBUTIONS AND TRANSFERS		
Transfers to Other Funds	(21,009)	(19,110)
Transfers from Other Funds	-	500,724
Total Contributions and Transfers	(21,009)	481,614
Change in Net Position	(1,937,054)	45,380
Net Position, January 1, as restated	7,701,330	7,655,950
Net Position, December 31	\$ 5,764,276	\$ 7,701,330

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 16,178,553	\$ 14,262,200
Payments to Employees	(8,140,030)	(8,404,975)
Payments to Vendors	(4,383,997)	(3,348,244)
Payments for Interfund Services Used	(781,512)	(774,408)
Net Cash Provided by Operating Activities	<u>2,873,014</u>	<u>1,734,573</u>
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Due to Other Funds	2,984,843	2,948,003
Transfers from Other Funds	(21,009)	(19,110)
Non-Operating Cash Receipts	(164)	-
Net Cash Used by Non-Capital and Related Financing Activities	<u>2,963,670</u>	<u>2,928,893</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(3,260,168)	(2,907,087)
Interest Payments on Long-Term Obligations	(417,469)	(321,539)
Transfers from Other Funds	-	500,724
Acquisition and Construction of Capital Assets	(19,081,137)	(8,543,248)
Gain from Disposition of Capital Assets	-	(34,578)
Proceeds from Issuance of Debt	17,291,500	6,750,500
Net Cash Used in Capital and Related Financing Activities	<u>(5,467,274)</u>	<u>(4,555,228)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Loss	(369,410)	(108,238)
Net Cash Used by Investing Activities	<u>(369,410)</u>	<u>(108,238)</u>
Net Decrease in Cash	-	-
Cash, January 1	-	-
Cash, December 31	<u>-</u>	<u>-</u>
COMPONENTS OF CASH		
Cash and cash equivalents	-	-
Capital Acquisition and Construction Accounts	-	-
Cash and Cash Equivalents, December 31	<u>\$ -</u>	<u>\$ -</u>
RECONCILIATION OF OPERATING INCOME TO CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ (1,335,503)	\$ (115,776)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Depreciation and Amortization	1,440,173	1,121,533
PERS Relief- Noncash Expenses	237,960	103,139
Other Revenue	-	2,231
Changes in Assets, Deferred Outflows and Inflows, and Liabilities Which Increase (Decrease) Cash:		
Prepaid Items and Deposits	11,551	118,769
Deferred Outflows of Resources Related to Pensions	(1,399,985)	(781,842)
Accounts Payable	1,031,310	144,415
Accrued Payroll Liabilities	35,719	(166,934)
Compensated Absences Payable	(39,762)	(133,079)
Net Pension Liability	2,926,616	2,064,327
Deferred Inflows of Resources Related to Pensions	(35,065)	(622,210)
Total Cash Provided by Operating Activities	<u>2,873,014</u>	<u>1,734,573</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	7,386,674	5,405,998
Total Non-Cash Investing, Capital, and Financing Activities	<u>\$ 7,386,674</u>	<u>\$ 5,405,998</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2016

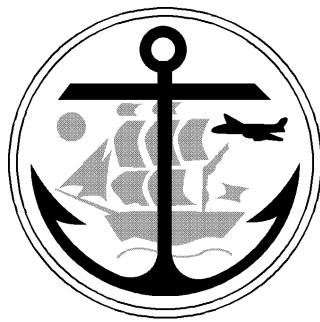
REVENUES	Estimated	Actual	Variance With Final Budget
Intragovernmental Billings	\$ 17,150,047	\$ 16,178,553	\$ (971,494)
Investment Loss - Short-term Investments	-	(369,410)	(369,410)
Intergovernmental Revenue- PERS On-behalf	-	237,960	237,960
Other Revenue	-	(164)	(164)
TOTAL	\$ 17,150,047	\$ 16,046,939	\$ (1,103,108)

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

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 8,617,566	\$ 8,135,987	\$ 481,579
PERS On-behalf and Pension Expenses	-	1,729,526	(1,729,526)
Supplies	44,549	51,320	(6,771)
Other Services and Charges	6,467,874	5,375,538	1,092,336
Transfers to Other Funds	400,608	21,009	379,599
Charges from Other Departments	782,339	781,512	827
Depreciation and Amortization	1,204,618	1,440,173	(235,555)
Interest on Long-Term Obligations	523,708	411,697	112,011
Cost of Issuance	15,000	25,799	(10,799)
Loss on Disposition of Capital Assets	-	11,432	(11,432)
TOTAL	\$ 18,056,262	\$ 17,983,993	\$ 72,269

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Property and Equipment, Depreciation and Amortization
December 31, 2016
(In Thousands)

	Property and Equipment				Accumulated Depreciation and Amortization				Net Book Value of Assets Property & Equipment
	Balance 1/1/16	Additions	Retirements	Balance 12/31/16	Balance 1/1/16	Additions	Retirements	Balance 12/31/16	
CAPITAL ASSETS									
Computer Equipment	\$ 37,240	\$ 1,254	\$ 289	\$ 38,205	\$ 32,456	\$ 1,447	\$ 277	\$ 33,626	\$ 4,579
Machinery and Equipment	121	-	15	106	94	7	15	86	20
Office Furniture and Fixtures	43	-	-	43	43	-	-	43	-
Building Improvement	78	-	-	78	8	3	-	11	67
Total Capital Assets	37,482	1,254	304	38,432	32,601	1,457	292	33,766	4,666
Capital Acquisitions in Progress	40,034	20,450	625	59,859	-	-	-	-	59,859
TOTAL	\$ 77,516	\$ 21,704	\$ 929	\$ 98,291	\$ 32,601	\$ 1,457	\$ 292	\$ 33,766	\$ 64,525



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MUNICIPALITY OF ANCHORAGE, ALASKA
 General Liability and Workers' Compensation Fund
 Comparative Statements of Net Deficit
 For the Years Ended December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
CURRENT ASSETS		
Equity in General Cash Pool	\$ 20,559,734	\$ 22,066,841
Due from Other Funds	-	62,688
Accounts Receivable, Net	15,248	-
Prepaid Items	312,858	362,685
Total Current Assets	<u>20,887,840</u>	<u>22,492,214</u>
NON-CURRENT ASSETS		
Advances to Other Funds	311,782	461,296
TOTAL ASSETS	<u><u>21,199,622</u></u>	<u><u>22,953,510</u></u>
CURRENT LIABILITIES		
Accounts Payable	381,352	230,384
Accrued Payroll Liabilities	15,367	17,882
Compensated Absences Payable	13,811	9,255
Claims Payable	15,965,122	16,858,327
Claims Incurred but Not Reported	3,198,889	2,707,727
Total Current Liabilities	<u>19,574,541</u>	<u>19,823,575</u>
NON-CURRENT LIABILITIES		
Compensated Absences Payable	9,198	14,588
Claims Incurred but Not Reported	6,729,223	6,320,440
Total Non-Current Liabilities	<u>6,738,421</u>	<u>6,335,028</u>
Total Liabilities	<u>26,312,962</u>	<u>26,158,603</u>
NET DEFICIT		
Unrestricted	(5,113,340)	(3,205,093)
Total Net Deficit	<u>(5,113,340)</u>	<u>(3,205,093)</u>
TOTAL LIABILITIES AND NET DEFICIT	<u><u>\$ 21,199,622</u></u>	<u><u>\$ 22,953,510</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Liability and Workers' Compensation Fund
 Comparative Statements of Revenues, Expenses and Changes in Net Position (Deficit)
 For the Years Ended December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES		
Premium Revenue	\$ 11,113,391	\$ 11,311,822
Other Revenue	1,409	2,878
Total Operating Revenues	<u>11,114,800</u>	<u>11,314,700</u>
OPERATING EXPENSES		
Personnel Services	425,762	330,081
Supplies	2,427	2,430
Services and Charges:		
Insurance Premiums	1,302,327	1,126,337
Claims and Processing Fees Net of Change in Estimated but Not Reported		
Claims of \$899,944 in 2016 and \$917,114 in 2015	10,308,057	14,931,121
Professional Services	28,541	154,926
Other	497	837
Total Services and Charges	<u>11,639,422</u>	<u>16,213,221</u>
Charges from Other Departments	1,341,618	1,418,507
Total Operating Expenses	<u>13,409,229</u>	<u>17,964,239</u>
Operating Loss	(2,294,429)	(6,649,539)
NON-OPERATING REVENUES		
Investment Income	386,182	184,046
Total Non-Operating Revenues	<u>386,182</u>	<u>184,046</u>
Change in Net Position (Deficit)	(1,908,247)	(6,465,493)
Net Position (Deficit), January 1	(3,205,093)	3,260,400
Deficit, December 31	<u><u>\$ (5,113,340)</u></u>	<u><u>\$ (3,205,093)</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Liability and Workers' Compensation Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2016 and 2015

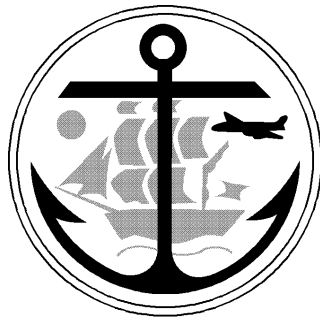
	<u>2016</u>	<u>2015</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 11,099,552	\$ 11,314,700
Payments to Employees	(429,111)	(326,818)
Payments to Vendors	(11,434,314)	(8,352,765)
Payments for Intefund Services Used	<u>(1,341,618)</u>	<u>(1,418,507)</u>
Net Cash Provided (Used) by Operating Activities	<u>(2,105,491)</u>	<u>1,216,610</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Loan payments received on interfund loans	62,688	817,182
Due from Other Funds	-	(551,837)
Advances to Other Funds	<u>149,514</u>	<u>1,494,417</u>
Net Cash Provided by Non-Capital Financing Activities	<u>212,202</u>	<u>1,759,762</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	<u>386,182</u>	<u>184,046</u>
Net Cash Provided by Investing Activities	<u>386,182</u>	<u>184,046</u>
Net Increase (Decrease) in Cash	(1,507,107)	3,160,418
Cash, January 1	<u>22,066,841</u>	<u>18,906,423</u>
Cash, December 31	<u><u>20,559,734</u></u>	<u><u>22,066,841</u></u>
COMPONENTS OF CASH		
Cash in Central Treasury	<u>20,559,734</u>	<u>22,066,841</u>
Cash and Cash Equivalents, December 31	<u><u>\$ 20,559,734</u></u>	<u><u>\$ 22,066,841</u></u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES		
Operating Loss	\$ (2,294,429)	\$ (6,649,539)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:		
Accounts Receivable	(15,248)	-
Prepaid Items	49,827	57,007
Accounts Payable	150,968	(49,687)
Payroll Liabilities Payable	(2,515)	2,080
Compensated Absences Payable	(834)	1,183
Claims Payable	(893,205)	6,938,452
Claims Incurred but Not Reported	<u>899,945</u>	<u>917,114</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ (2,105,491)</u></u>	<u><u>\$ 1,216,610</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
General Liability and Workers' Compensation Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2016

REVENUES	Estimated	Actual	Variance With Final Budget
Intragovernmental Billings	\$ 9,834,307	10,948,122	\$ 1,113,815
Insurance Recoveries	-	165,269	165,269
Investment Income	135,156	386,182	251,026
Other Revenue	-	1,409	1,409
TOTAL	\$ 9,969,463	\$ 11,500,982	\$ 1,531,519

MUNICIPALITY OF ANCHORAGE, ALASKA
General Liability and Workers' Compensation Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2016

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 449,122	\$ 425,762	\$ 23,360
Supplies	4,500	2,427	2,073
Insurance Premiums	2,035,000	1,302,327	732,673
Claims and Processing Fees	9,368,989	10,308,057	(939,068)
Professional Services	110,000	28,541	81,459
Other Services and Charges	500	497	3
Charges from Other Departments	1,389,475	1,341,618	47,857
TOTAL	\$ 13,357,586	\$ 13,409,229	\$ (51,643)



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MUNICIPALITY OF ANCHORAGE, ALASKA
 Medical and Dental Self Insurance Fund
 Comparative Statements of Net Position
 December 31, 2016 and 2015

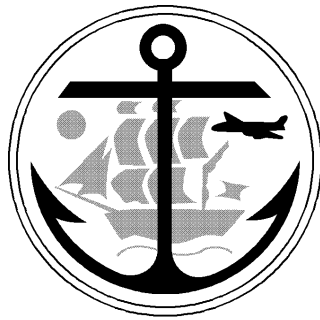
	2016	2015
CURRENT ASSETS		
Equity in General Cash Pool	\$ 8,924,992	\$ 10,201,860
TOTAL ASSETS	8,924,992	10,201,860
CURRENT LIABILITIES		
Accounts Payable	4,468	12,700
Accrued Payroll Liabilities	1,304	9,344
Compensated Absences Payable	3,891	7,007
Claims Payable	2,272,166	209,897
Claims Incurred but Not Reported	6,112,596	8,692,059
Unearned Revenue	1,771	-
Total Current Liabilities	8,396,196	8,931,007
NON-CURRENT LIABILITIES		
Compensated Absences Payable	-	5,040
Total Non-Current Liabilities	-	5,040
Total Liabilities	8,396,196	8,936,047
NET POSITION		
Unrestricted	528,796	1,265,813
Total Net Position	528,796	1,265,813
TOTAL LIABILITIES AND NET POSITION	\$ 8,924,992	\$ 10,201,860

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, 2016 and 2015

	2016	2015
OPERATING REVENUES		
Premium Revenue	\$ 49,371,076	\$ 54,002,569
Miscellaneous	129,448	20,380
Total Operating Revenues	49,500,524	54,022,949
OPERATING EXPENSES		
Personnel Services	292,540	316,075
Medical and Dental Claims Net of Change in Estimated but Not Reported	48,366,051	60,749,094
Professional Services	848,379	1,432,710
Other Services and Charges	892,235	673,761
Charges from Other Departments	1,422	1,620
Total Operating Expenses	50,400,627	63,173,260
Operating Loss	(900,103)	(9,150,311)
NON-OPERATING REVENUES		
Investment Income	163,086	127,832
Total Non-Operating Revenues	163,086	127,832
Change in Net Position	(737,017)	(9,022,479)
Net Position, January 1	1,265,813	10,288,292
Net Position, December 31	\$ 528,796	\$ 1,265,813

MUNICIPALITY OF ANCHORAGE, ALASKA
 Medical and Dental Self Insurance Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 49,502,295	\$ 54,022,949
Payments to Employees	(308,736)	(297,072)
Payments to Vendors	(50,632,091)	(61,027,710)
Payments for Interfund Services Used	(1,422)	(1,620)
Net Cash Used by Operating Activities	<u>(1,439,954)</u>	<u>(7,303,453)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	163,086	127,832
Net Cash Provided by Investing Activities	<u>163,086</u>	<u>127,832</u>
Net Decrease in Cash	(1,276,868)	(7,175,621)
Cash, January 1	10,201,860	17,377,481
Cash, December 31	<u>8,924,992</u>	<u>10,201,860</u>
COMPONENTS OF CASH		
Cash in Central Treasury	8,924,992	10,201,860
Cash and Cash Equivalents, December 31	<u>\$ 8,924,992</u>	<u>\$ 10,201,860</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Loss	\$ (900,103)	\$ (9,150,311)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Accounts Payable	(8,232)	12,700
Accrued Payroll Liabilities	(8,040)	6,956
Compensated Absences Payable	(8,156)	12,047
Claims Payable	2,062,269	(775,291)
Unearned Revenue	1,771	-
Claims Incurred but not Reported	(2,579,463)	2,590,446
Net Cash Used by Operating Activities	<u>\$ (1,439,954)</u>	<u>\$ (7,303,453)</u>



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

Fiscal Year	General Property	Motor Vehicle Registration	Hotel/Motel	Excise on Tobacco	Excise on Marijuana (3)	E911 Surcharge (2)	Penalties and Interest	Other (1)	Total
2007	\$ 377,553,892	\$ 5,156,698	\$ 8,486,132	\$ 16,559,744	\$ -	\$ -	\$ 2,845,956	\$ 5,292,147	\$ 415,894,569
2008	431,210,892	5,183,112	9,276,697	16,524,753	-	-	3,612,200	5,543,794	471,351,448
2009	457,577,381	4,700,829	7,311,601	16,550,062	-	-	3,171,017	4,566,782	493,877,672
2010	474,341,058	4,881,941	8,194,030	17,321,934	-	-	4,456,600	4,899,410	514,094,973
2011	478,881,526	4,823,011	8,799,894	19,672,105	-	-	2,821,579	5,288,920	520,287,035
2012	486,360,103	11,303,053	9,540,552	22,219,610	-	-	4,218,037	5,025,514	538,666,869
2013	490,350,459	11,448,632	9,594,346	22,789,454	-	-	2,905,395	5,477,236	542,565,522
2014	494,994,945	11,818,369	10,462,835	21,926,133	-	6,766,679	2,808,100	5,840,906	554,617,967
2015	507,254,110	11,712,417	10,896,152	24,081,507	-	6,378,754	2,764,394	6,004,335	569,091,669
2016	524,228,262	11,485,431	10,468,982	22,270,476	19,884	6,558,506	2,632,050	6,251,669	583,915,260

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

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

(3) Excise on Marijuana Revenue created in 2016.

Source: Municipality of Anchorage, Finance Department.

MUNICIPALITY OF ANCHORAGE, ALASKA
SUMMARY DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2016

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
2017	\$ 3,496,287	\$ 6,660,127	\$ 45,855,841	\$ 297,200	\$ 6,091,500
2018	3,593,334	6,390,426	47,152,679	297,200	6,178,450
2019	3,410,052	6,730,329	44,913,255	302,000	6,255,250
2020	3,530,130	7,034,896	44,078,329	300,000	6,330,650
2021	2,848,291	5,500,191	36,564,457	297,750	6,409,450
2022	2,380,111	4,468,735	33,600,361	300,250	6,490,450
2023	2,381,484	4,464,835	33,540,963	302,250	6,575,950
2024	2,112,562	3,831,372	31,716,277	298,750	6,655,200
2025	1,743,809	3,087,276	28,713,278	295,000	6,737,950
2026	1,555,875	3,080,649	21,639,064	296,000	6,823,450
2027	1,550,069	3,066,507	21,592,661	301,500	6,985,950
2028	1,232,803	2,418,193	17,983,055	296,250	6,985,950
2029	899,893	1,743,349	14,280,263	300,750	6,985,700
2030	896,996	1,731,090	14,217,909	294,500	6,984,700
2031	498,208	1,296,652	11,094,997	298,000	6,982,450
2032	373,500	1,264,070	9,197,979	300,750	6,983,450
2033	296,774	1,047,350	7,561,425	297,750	6,986,950
2034	293,232	1,048,693	7,561,873	299,250	6,983,800
2035	197,366	889,545	4,660,588	-	6,984,200
2036	-	246,750	1,722,000	-	6,985,400
2037	-	-	-	-	6,987,000
2038	-	-	-	-	6,983,600
2039	-	-	-	-	-
2040	-	-	-	-	-
2041	-	-	-	-	-
2042	-	-	-	-	-
2043	-	-	-	-	-
2044	-	-	-	-	-
TOTAL	\$ 33,290,777	\$ 66,001,034	\$ 477,647,252	\$ 5,375,150	\$ 148,367,450

MUNICIPALITY OF ANCHORAGE, ALASKA
SUMMARY DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2016

Year	Internal Service Funds Notes & Contracts	Enterprise Funds Bonds, Loans Contracts	Total Primary Government	Anchorage School District Bonds	Total Reporting Entity
2017	\$ 6,120,446	\$ 53,199,016	\$ 121,720,416	\$ 82,329,756	\$ 204,050,172
2018	6,919,262	54,584,467	125,115,818	79,160,330	204,276,147
2019	6,919,262	118,805,555	187,335,702	79,680,363	267,016,065
2020	5,226,913	53,192,959	119,693,877	72,877,154	192,571,031
2021	4,077,987	52,575,353	108,273,480	72,816,482	181,089,962
2022	3,431,950	51,644,139	102,315,994	58,623,427	160,939,421
2023	2,613,942	51,494,622	101,374,046	59,031,809	160,405,855
2024	587,019	49,433,431	94,634,612	48,377,507	143,012,119
2025	-	49,257,576	89,834,889	38,881,522	128,716,411
2026	-	49,067,814	82,462,852	27,370,046	109,832,897
2027	-	48,571,918	82,068,605	27,346,990	109,415,594
2028	-	49,042,977	77,959,228	23,911,299	101,870,527
2029	-	46,462,745	70,672,700	18,878,837	89,551,536
2030	-	44,445,131	68,570,325	16,972,540	85,542,864
2031	-	41,937,029	62,107,336	15,542,488	77,649,824
2032	-	41,294,660	59,414,409	15,541,400	74,955,809
2033	-	40,640,922	56,831,171	15,537,700	72,368,871
2034	-	40,199,906	56,386,754	14,543,200	70,929,954
2035	-	39,115,844	51,847,543	11,558,950	63,406,493
2036	-	38,786,568	47,740,718	6,893,675	54,634,393
2037	-	37,664,534	44,651,534	1,526,250	46,177,784
2038	-	22,693,885	29,677,485	-	29,677,485
2039	-	22,486,003	22,486,003	-	22,486,003
2040	-	11,583,500	11,583,500	-	11,583,500
2041	-	11,586,500	11,586,500	-	11,586,500
2042	-	11,586,000	11,586,000	-	11,586,000
2043	-	11,584,000	11,584,000	-	11,584,000
2044	-	11,585,600	11,585,600	-	11,585,600
TOTAL	\$ 35,896,780	\$ 1,154,522,653	\$ 1,921,101,096	\$ 787,401,721	\$ 2,708,502,818

MUNICIPALITY OF ANCHORAGE, ALASKA
AREAWIDE GENERAL OBLIGATION BONDS
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2016

Year	Principal	Interest	Total
2017	\$ 2,305,757	\$ 1,190,530	\$ 3,496,287
2018	2,508,984	1,084,350	3,593,334
2019	2,440,637	969,415	3,410,052
2020	2,672,915	857,215	3,530,130
2021	2,116,106	732,185	2,848,291
2022	1,742,827	637,284	2,380,111
2023	1,824,111	557,374	2,381,484
2024	1,641,078	471,484	2,112,562
2025	1,358,127	385,682	1,743,809
2026	1,236,207	319,668	1,555,875
2027	1,292,037	258,032	1,550,069
2028	1,039,884	192,919	1,232,803
2029	760,808	139,085	899,893
2030	798,830	98,166	896,996
2031	431,392	66,816	498,208
2032	324,635	48,865	373,500
2033	264,240	32,534	296,774
2034	273,845	19,387	293,232
2035	190,000	7,366	197,366
TOTAL	<u>\$ 25,222,420</u>	<u>\$ 8,068,357</u>	<u>\$ 33,290,777</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 FIRE, POLICE, ECONOMIC & COMMUNITY DEVELOPMENT GENERAL OBLIGATION BONDS
 DEBT SERVICE REQUIREMENTS TO MATURITY
 December 31, 2016

Year	FIRE		POLICE		ECONOMIC & COMMUNITY DEVELOPMENT		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2017	\$ 2,501,324	\$ 1,176,918	\$ 117,026	\$ 82,429	\$ 1,755,613	\$ 1,026,817	\$ 6,660,127
2018	2,518,396	1,063,651	134,231	83,210	1,613,446	977,492	6,390,426
2019	2,632,142	947,547	145,823	75,490	2,025,657	903,669	6,730,329
2020	3,038,237	824,342	150,057	69,802	2,141,616	810,842	7,034,896
2021	2,315,206	680,884	171,597	66,283	1,558,509	707,712	5,500,191
2022	1,715,604	579,284	177,876	57,174	1,294,496	644,301	4,468,735
2023	1,790,018	500,516	184,548	47,315	1,356,361	586,077	4,464,835
2024	1,439,849	415,663	195,985	38,058	1,218,715	523,103	3,831,372
2025	1,079,996	333,241	53,464	26,080	1,132,087	462,409	3,087,276
2026	1,126,844	280,913	54,486	23,151	1,186,553	408,702	3,080,649
2027	1,181,137	224,275	55,545	19,790	1,237,865	347,896	3,066,507
2028	868,493	164,672	51,167	16,467	1,031,358	286,036	2,418,193
2029	531,181	120,037	50,991	16,254	791,806	233,080	1,743,349
2030	549,273	91,673	51,637	13,904	831,259	193,344	1,731,090
2031	365,075	68,307	52,370	11,588	640,823	158,490	1,296,652
2032	370,000	50,328	35,000	9,026	672,627	127,089	1,264,070
2033	230,000	31,661	40,000	7,935	644,955	92,799	1,047,350
2034	245,000	19,991	40,000	5,642	677,282	60,778	1,048,693
2035	255,000	10,192	45,000	3,905	545,000	30,448	889,545
2036	-	-	45,000	2,250	190,000	9,500	246,750
TOTAL	\$ 24,752,775	\$ 7,584,093	\$ 1,851,803	\$ 675,753	\$ 22,546,028	\$ 8,590,581	\$ 66,001,034

MUNICIPALITY OF ANCHORAGE, ALASKA
ROADS AND DRAINAGE GENERAL OBLIGATION BONDS
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2016

Year	Principal	Interest	Total
2017	\$ 29,480,280	\$ 16,375,560	\$ 45,855,841
2018	31,879,942	15,272,737	47,152,679
2019	31,115,741	13,797,514	44,913,255
2020	31,712,174	12,366,154	44,078,329
2021	25,723,583	10,840,875	36,564,457
2022	23,884,197	9,716,164	33,600,361
2023	24,949,962	8,591,000	33,540,963
2024	24,314,373	7,401,904	31,716,277
2025	22,436,326	6,276,952	28,713,278
2026	16,450,910	5,188,154	21,639,064
2027	17,223,416	4,369,245	21,592,661
2028	14,479,098	3,503,957	17,983,055
2029	11,490,214	2,790,049	14,280,263
2030	11,999,001	2,218,908	14,217,909
2031	9,380,340	1,714,657	11,094,997
2032	7,897,738	1,300,241	9,197,979
2033	6,655,805	905,620	7,561,425
2034	6,988,873	573,000	7,561,873
2035	4,410,000	250,588	4,660,588
2036	1,640,000	82,000	1,722,000
TOTAL	<u>\$ 354,111,974</u>	<u>\$ 123,535,279</u>	<u>\$ 477,647,252</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 THE ALASKA CENTER FOR PERFORMING ARTS ROOF LOAN
 DEBT SERVICE REQUIREMENTS TO MATURITY
 December 31, 2016

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 125,000	\$ 172,200	\$ 297,200
2018	130,000	167,200	297,200
2019	140,000	162,000	302,000
2020	145,000	155,000	300,000
2021	150,000	147,750	297,750
2022	160,000	140,250	300,250
2023	170,000	132,250	302,250
2024	175,000	123,750	298,750
2025	180,000	115,000	295,000
2026	190,000	106,000	296,000
2027	205,000	96,500	301,500
2028	210,000	86,250	296,250
2029	225,000	75,750	300,750
2030	230,000	64,500	294,500
2031	245,000	53,000	298,000
2032	260,000	40,750	300,750
2033	270,000	27,750	297,750
2034	285,000	14,250	299,250
TOTAL	<u>\$ 3,495,000</u>	<u>\$ 1,880,150</u>	<u>\$ 5,375,150</u>

INTERNAL SERVICE FUND
 INFORMATION TECHNOLOGY
 MASTER LEASE AGREEMENT
 DEBT SERVICE REQUIREMENTS TO MATURITY
 December 31, 2016

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 5,416,373	\$ 704,073	\$ 6,120,446
2018	6,246,047	673,214	6,919,262
2019	6,403,398	515,864	6,919,262
2020	4,863,563	363,350	5,226,913
2021	3,833,561	244,426	4,077,987
2022	3,284,816	147,133	3,431,950
2023	2,554,391	59,551	2,613,942
2024	582,852	4,167	587,019
TOTAL	<u>\$ 33,185,002</u>	<u>\$ 2,711,778</u>	<u>\$ 35,896,780</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
SUMMARY OF ENTERPRISE FUNDS
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2016

Year	Electric Utility Bonds	Water Utility Bonds & Contracts	Wastewater Utility Bonds & Contracts	Solid Waste Bonds & Contracts	Total
2017	\$ 25,179,497	\$ 15,690,551	\$ 10,606,219	\$ 1,722,749	\$ 53,199,016
2018	25,178,097	17,023,182	10,682,738	1,700,450	54,584,467
2019	24,680,747	45,428,926	47,017,731	1,678,151	118,805,555
2020	24,678,147	16,554,672	10,304,289	1,655,851	53,192,959
2021	24,678,347	16,468,635	10,242,842	1,185,529	52,575,353
2022	24,677,897	15,611,714	10,184,578	1,169,950	51,644,139
2023	24,679,897	15,534,587	10,125,769	1,154,370	51,494,622
2024	24,677,772	13,650,342	9,966,527	1,138,791	49,433,431
2025	24,641,283	13,582,746	9,910,335	1,123,211	49,257,576
2026	24,576,923	13,534,907	9,848,350	1,107,633	49,067,814
2027	24,512,909	13,466,673	9,777,881	814,455	48,571,918
2028	24,378,923	13,902,536	10,219,816	541,703	49,042,977
2029	24,246,156	12,940,571	8,741,810	534,208	46,462,745
2030	24,102,973	11,655,566	8,159,879	526,713	44,445,131
2031	23,954,027	10,138,761	7,498,527	345,715	41,937,029
2032	23,795,579	9,886,655	7,271,604	340,822	41,294,660
2033	23,631,223	9,637,915	7,035,854	335,930	40,640,922
2034	23,459,226	9,506,461	6,903,181	331,038	40,199,906
2035	23,277,854	9,489,371	6,348,619	-	39,115,844
2036	23,095,452	9,367,280	6,323,836	-	38,786,568
2037	22,899,706	8,901,486	5,863,342	-	37,664,534
2038	22,693,885	-	-	-	22,693,885
2039	22,486,003	-	-	-	22,486,003
2040	11,583,500	-	-	-	11,583,500
2041	11,586,500	-	-	-	11,586,500
2042	11,586,000	-	-	-	11,586,000
2043	11,584,000	-	-	-	11,584,000
2044	11,585,600	-	-	-	11,585,600
TOTAL	<u><u>\$ 612,108,122</u></u>	<u><u>\$ 301,973,537</u></u>	<u><u>\$ 223,033,725</u></u>	<u><u>\$ 17,407,269</u></u>	<u><u>\$ 1,154,522,653</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
ELECTRIC UTILITY
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2016

REVENUE BONDS

Year	Principal	Interest	Total
2017	\$ 7,520,000	\$ 17,659,497	\$ 25,179,497
2018	7,865,000	17,313,097	25,178,097
2019	7,730,000	16,950,747	24,680,747
2020	8,075,000	16,603,147	24,678,147
2021	8,410,000	16,268,347	24,678,347
2022	8,760,000	15,917,897	24,677,897
2023	9,200,000	15,479,897	24,679,897
2024	9,635,000	15,042,772	24,677,772
2025	10,095,000	14,546,283	24,641,283
2026	10,570,000	14,006,923	24,576,923
2027	11,070,000	13,442,909	24,512,909
2028	11,575,000	12,803,923	24,378,923
2029	12,110,000	12,136,156	24,246,156
2030	12,665,000	11,437,973	24,102,973
2031	13,260,000	10,694,027	23,954,027
2032	13,880,000	9,915,579	23,795,579
2033	14,530,000	9,101,223	23,631,223
2034	15,210,000	8,249,226	23,459,226
2035	15,920,000	7,357,854	23,277,854
2036	16,670,000	6,425,452	23,095,452
2037	17,450,000	5,449,706	22,899,706
2038	18,265,000	4,428,885	22,693,885
2039	19,125,000	3,361,003	22,486,003
2040	9,340,000	2,243,500	11,583,500
2041	9,810,000	1,776,500	11,586,500
2042	10,300,000	1,286,000	11,586,000
2043	10,710,000	874,000	11,584,000
2044	11,140,000	445,600	11,585,600
TOTAL	<u>\$ 330,890,000</u>	<u>\$ 281,218,122</u>	<u>\$ 612,108,122</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
WATER UTILITY
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2016

Year	REVENUE BONDS		LONG-TERM CONTRACTS		Total
	Principal	Interest	Principal	Interest	
2017	\$ 3,855,000	\$ 5,099,536	\$ 5,405,718	\$ 1,330,297	\$ 15,690,551
2018	3,985,000	4,965,958	6,693,185	1,379,039	17,023,182
2019	4,155,000	4,795,591	35,335,479	1,142,856	45,428,926
2020	4,350,000	4,608,929	6,553,535	1,042,208	16,554,672
2021	4,535,000	4,421,124	6,568,607	943,904	16,468,635
2022	4,740,000	4,211,447	5,814,892	845,375	15,611,714
2023	4,955,000	4,002,550	5,818,885	758,152	15,534,587
2024	3,385,000	3,817,956	5,776,517	670,869	13,650,342
2025	3,565,000	3,652,894	5,780,631	584,221	13,582,746
2026	4,015,000	3,472,869	5,549,526	497,512	13,534,907
2027	4,225,000	3,277,169	5,550,235	414,269	13,466,673
2028	5,160,000	3,054,275	5,362,121	326,140	13,902,536
2029	5,410,000	2,803,238	4,476,750	250,583	12,940,571
2030	5,675,000	2,538,550	3,258,584	183,432	11,655,566
2031	5,955,000	2,259,430	1,789,778	134,553	10,138,761
2032	6,245,000	1,966,630	1,567,318	107,707	9,886,655
2033	6,560,000	1,652,750	1,340,968	84,197	9,637,915
2034	6,895,000	1,316,375	1,231,004	64,082	9,506,461
2035	7,250,000	962,750	1,231,004	45,617	9,489,371
2036	7,620,000	591,000	1,129,128	27,152	9,367,280
2037	8,010,000	200,250	681,021	10,215	8,901,486
TOTAL	\$ 110,545,000	\$ 63,671,271	\$ 116,914,886	\$ 10,842,380	\$ 301,973,537

MUNICIPALITY OF ANCHORAGE, ALASKA
WASTEWATER UTILITY
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2016

Year	REVENUE BONDS		LONG-TERM CONTRACTS		Total
	Principal	Interest	Principal	Interest	
2017	\$ 840,000	\$ 2,963,719	\$ 5,424,760	\$ 1,377,740	\$ 10,606,219
2018	880,000	2,924,019	5,893,052	985,667	10,682,738
2019	950,000	2,885,131	42,276,657	905,943	47,017,731
2020	1,010,000	2,840,247	5,629,678	824,364	10,304,289
2021	1,090,000	2,788,928	5,621,188	742,726	10,242,842
2022	1,505,000	2,726,091	5,292,273	661,214	10,184,578
2023	1,855,000	2,645,244	5,040,887	584,638	10,125,769
2024	2,100,000	2,550,738	4,803,959	511,830	9,966,527
2025	2,210,000	2,448,375	4,809,383	442,577	9,910,335
2026	2,570,000	2,334,850	4,570,257	373,243	9,848,350
2027	2,820,000	2,208,075	4,442,311	307,495	9,777,881
2028	3,480,000	2,059,688	4,436,461	243,667	10,219,816
2029	3,645,000	1,890,469	3,026,414	179,927	8,741,810
2030	3,825,000	1,712,100	2,485,442	137,337	8,159,879
2031	4,015,000	1,523,940	1,856,725	102,862	7,498,527
2032	4,210,000	1,326,540	1,657,247	77,817	7,271,604
2033	4,425,000	1,114,875	1,440,214	55,765	7,035,854
2034	4,650,000	888,000	1,328,214	36,967	6,903,181
2035	4,890,000	649,500	789,267	19,852	6,348,619
2036	5,140,000	398,750	774,267	10,819	6,323,836
2037	5,405,000	135,125	321,206	2,011	5,863,342
TOTAL	\$ 61,515,000	\$ 41,014,402	\$ 111,919,862	\$ 8,584,461	\$ 223,033,725

MUNICIPALITY OF ANCHORAGE, ALASKA
SOLID WASTE SERVICES
DEBT SERVICE REQUIREMENTS TO MATURITY
LONG-TERM CONTRACTS
December 31, 2016

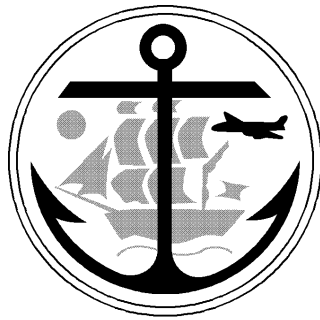
Year	Principal	Interest	Total
2017	\$ 1,486,612	\$ 236,137	\$ 1,722,749
2018	1,486,612	213,839	1,700,450
2019	1,486,612	191,539	1,678,151
2020	1,486,612	169,239	1,655,851
2021	1,038,589	146,940	1,185,529
2022	1,038,589	131,362	1,169,950
2023	1,038,587	115,783	1,154,370
2024	1,038,587	100,204	1,138,791
2025	1,038,586	84,625	1,123,211
2026	1,038,586	69,048	1,107,633
2027	760,986	53,469	814,455
2028	499,650	42,053	541,703
2029	499,650	34,558	534,208
2030	499,650	27,064	526,713
2031	326,146	19,569	345,715
2032	326,146	14,677	340,822
2033	326,146	9,784	335,930
2034	326,146	4,892	331,038
TOTAL	<u>\$ 15,742,488</u>	<u>\$ 1,664,781</u>	<u>\$ 17,407,269</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
CIVICVentures
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2016

<u>REVENUE BONDS</u>			
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 1,935,000	\$ 4,156,500	\$ 6,091,500
2018	2,080,000	4,098,450	6,178,450
2019	2,240,000	4,015,250	6,255,250
2020	2,405,000	3,925,650	6,330,650
2021	2,580,000	3,829,450	6,409,450
2022	2,790,000	3,700,450	6,490,450
2023	3,015,000	3,560,950	6,575,950
2024	3,245,000	3,410,200	6,655,200
2025	3,490,000	3,247,950	6,737,950
2026	3,750,000	3,073,450	6,823,450
2027	4,100,000	2,885,950	6,985,950
2028	4,305,000	2,680,950	6,985,950
2029	4,520,000	2,465,700	6,985,700
2030	4,745,000	2,239,700	6,984,700
2031	4,980,000	2,002,450	6,982,450
2032	5,230,000	1,753,450	6,983,450
2033	5,495,000	1,491,950	6,986,950
2034	5,740,000	1,243,800	6,983,800
2035	5,970,000	1,014,200	6,984,200
2036	6,210,000	775,400	6,985,400
2037	6,460,000	527,000	6,987,000
2038	6,715,000	268,600	6,983,600
TOTAL	<u>\$ 92,000,000</u>	<u>\$ 56,367,450</u>	<u>\$ 148,367,450</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 ANCHORAGE SCHOOL DISTRICT
 DEBT SERVICE REQUIREMENTS TO MATURITY
 December 31, 2016

GENERAL OBLIGATION BONDS			
Year	Principal	Interest	Total
2017	\$ 56,445,000	\$ 25,884,756	\$ 82,329,756
2018	56,500,000	22,660,330	79,160,330
2019	55,080,000	24,600,363	79,680,363
2020	53,535,000	19,342,154	72,877,154
2021	56,170,000	16,646,482	72,816,482
2022	44,445,000	14,178,427	58,623,427
2023	47,035,000	11,996,809	59,031,809
2024	38,370,000	10,007,507	48,377,507
2025	30,500,000	8,381,522	38,881,522
2026	20,215,000	7,155,046	27,370,046
2027	21,225,000	6,121,990	27,346,990
2028	18,775,000	5,136,299	23,911,299
2029	14,545,000	4,333,837	18,878,837
2030	13,295,000	3,677,540	16,972,540
2031	12,505,000	3,037,488	15,542,488
2032	13,100,000	2,441,400	15,541,400
2033	13,735,000	1,802,700	15,537,700
2034	13,390,000	1,153,200	14,543,200
2035	10,975,000	583,950	11,558,950
2036	6,700,000	193,675	6,893,675
2037	1,500,000	26,250	1,526,250
TOTAL	\$ 598,040,000	\$ 189,361,721	\$ 787,401,721



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