

# **MUNICIPALITY OF ANCHORAGE, ALASKA**



## **DETAILED STATEMENTS AND SCHEDULES**

**Supplement to the  
Comprehensive Annual  
Financial Report**

**For the Fiscal Year Ended December 31, 2009**

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Mayor**

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Controller**

Cover photo courtesy of Robert D. McNeil

# MUNICIPALITY OF ANCHORAGE, ALASKA

## DETAIL STATEMENTS AND SCHEDULES

DECEMBER 31, 2009

### TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page</u>
<b>GENERAL FUND</b>		
Combining Balance Sheet.....	AA-1.....	2
Combining Statement of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance.....	AA-2.....	4
Combining Detail Statement of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance.....	AA-3.....	6
<b>AREAWIDE SERVICE AREA</b>		
Comparative Balance Sheets.....	AA-4.....	12
Comparative Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Sub-Fund Balance.....	AA-5.....	13
Detail Schedule of Estimated and Actual Revenues and Transfers In.....	AA-6.....	14
Detail Schedule of Expenditures and Transfers Out Compared with Budget.....	AA-7.....	16
Detail Schedule of Expenditures and Transfers Out on GAAP Basis Classified by Function, Activity and Object.....	AA-8.....	17
<b>FORMER CITY SERVICE AREA</b>		
Comparative Balance Sheets.....	AA-9.....	18
Comparative Statements of Revenues, Expenditures and Changes in Sub-Fund Balance.....	AA-10.....	18
Detail Schedule of Estimated and Actual Revenues.....	AA-11.....	19
Detail Schedule of Expenditures Compared with Budget.....	AA-12.....	19
Detail Schedule of Expenditures on GAAP Basis Classified by Function, Activity and Object.....	AA-13.....	19
<b>CHUGIAK SERVICE AREA</b>		
Comparative Balance Sheets.....	AA-14.....	20
Comparative Statements of Revenues, Expenditures, Other Financing Uses and Changes in Sub-Fund Balance.....	AA-15.....	20
Detail Schedule of Estimated and Actual Revenues.....	AA-16.....	21
Detail Schedule of Expenditures and Transfers Out Compared with Budget.....	AA-17.....	21
Detail Schedule of Expenditures and Transfers Out on GAAP Basis Classified by Function, Activity and Object..	AA-18.....	21
<b>GLEN ALPS SERVICE AREA</b>		
Comparative Balance Sheets.....	AA-19.....	22
Comparative Statements of Revenues, Expenditures, Other Financing Uses and Changes in Sub-Fund Balance	AA-20.....	22
Detail Schedule of Estimated and Actual Revenues.....	AA-21.....	23
Detail Schedule of Expenditures and Transfers Out Compared with Budget.....	AA-22.....	23
Detail Schedule of Expenditures and Transfers Out on GAAP Basis Classified by Function, Activity and Object..	AA-23.....	23
<b>GIRDWOOD SERVICE AREA</b>		
Comparative Balance Sheets.....	AA-24.....	24
Comparative Statements of Revenues, Expenditures, Other Financing Uses and Changes in Sub-Fund Balance.....	AA-25.....	24
Detail Schedule of Estimated and Actual Revenues.....	AA-26.....	25
Detail Schedule of Expenditures and Transfers Out Compared with Budget.....	AA-27.....	25
Detail Schedule of Expenditures and Transfers Out on GAAP Basis Classified by Function Activity and Object.....	AA-28.....	25

**FORMER BOROUGH ROADS AND DRAINAGE SERVICE AREA**

Comparative Balance Sheets.....	AA-29	26
Comparative Statements of Revenues, Expenditures, and Changes in Sub-Fund Balance .....	AA-30	26
Detail Schedule of Estimated and Actual Revenues.....	AA-31	27
Detail Schedule of Expenditures Compared with Budget .....	AA-32	27
Detail Schedule of Expenditures on GAAP Basis Classified by Function, Activity and Object.....	AA-33	27

**FIRE SERVICE AREA**

Comparative Balance Sheets.....	AA-34	28
Comparative Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Sub-Fund Balance .....	AA-35	28
Detail Schedule of Estimated and Actual Revenues and Transfers In .....	AA-36	29
Detail Schedule of Expenditures and Transfers Out Compared with Budget .....	AA-37	29
Detail Schedule of Expenditures and Transfers Out on GAAP Basis Classified by Function Activity and Object .....	AA-38	29

**ROADS AND DRAINAGE SERVICE AREA**

Comparative Balance Sheets.....	AA-39	30
Comparative Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Sub-Fund Balance .....	AA-40	31
Detail Schedule of Estimated and Actual Revenues.....	AA-41	32
Detail Schedule of Expenditures and Transfers Out Compared with Budget .....	AA-42	32
Detail Schedule of Expenditures and Transfers Out on GAAP Basis Classified by Function, Activity and Object .....	AA-43	32

**LIMITED SERVICE AREAS**

Comparative Balance Sheets.....	AA-44	34
Comparative Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Sub-Fund Balance .....	AA-45	34
Combined Detail Schedule of Estimated and Actual Revenues and Transfers In .....	AA-46	35
Combined Detail Schedule of Expenditures and Transfers Out Compared with Budget.....	AA-47	35
Combined Detail Schedule of Expenditures and Transfers Out on GAAP Basis Classified by Function, Activity and Object.....	AA-48	35
Combining Balance Sheet.....	AA-49	36
Combining Statement of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Sub-Fund Balance .....	AA-50	36

**ANCHORAGE POLICE SERVICE AREA**

Comparative Balance Sheets.....	AA-51	38
Comparative Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Sub-Fund Balance .....	AA-52	39
Detail Schedule of Estimated and Actual Revenues and Transfers In .....	AA-53	40
Detail Schedule of Expenditures and Transfers Out Compared with Budget .....	AA-54	40
Detail Schedule of Expenditures and Transfers Out on GAAP Basis Classified by Function, Activity and Object .....	AA-55	41

**PARKS AND RECREATION SERVICE AREA**

Comparative Balance Sheets.....	AA-56	42
Comparative Statements of Revenues, Expenditures, Other Financing Sources and Changes in Sub-Fund Balance .....	AA-57	43
Detail Schedule of Estimated and Actual Revenues.....	AA-58	44
Detail Schedule of Expenditures Compared with Budget .....	AA-59	44
Detail Schedule of Expenditures on GAAP Basis Classified by Function, Activity and Object .....	AA-60	44

**EAGLE RIVER - CHUGIAK RECREATIONAL FACILITIES SERVICE AREA**

Comparative Balance Sheets.....	AA-61	46
Comparative Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Sub-Fund Balance .....	AA-62	46
Detail Schedule of Estimated and Actual Revenues.....	AA-63	47
Detail Schedule of Expenditures and Transfers Out Compared with Budget .....	AA-64	47
Detail Schedule of Expenditures and Transfers Out on GAAP Basis Classified by Function, Activity and Object .....	AA-65	47

	<u>Exhibit</u>	<u>Page</u>
<b>BUILDING SAFETY SERVICE AREA</b>		
Comparative Balance Sheets.....	AA-66.....	48
Comparative Statements of Revenues, Expenditures, Other Financing Sources and Changes in Sub-Fund Balance .....	AA-67.....	48
Detail Schedule of Estimated and Actual Revenues and Transfers In .....	AA-68.....	49
Detail Schedule of Expenditures and Transfers Out Compared with Budget .....	AA-69.....	49
Detail Schedule of Expenditures on GAAP Basis Classified by Function, Activity and Object.....	AA-70.....	49
 <b>PUBLIC FINANCE AND INVESTMENT</b>		
Comparative Balance Sheets.....	AA-71.....	50
Comparative Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Sub-Fund Balance .....	AA-72.....	50
Detail Schedule of Estimated and Actual Revenues.....	AA-73.....	51
Detail Schedule of Expenditures Compared with Budget .....	AA-74.....	51
Detail Schedule of Expenditures on GAAP Basis Classified by Function, Activity and Object.....	AA-75.....	51
 <b>POLICE AND FIRE RETIREE MEDICAL DEFINED CONTRIBUTION SUPPORT</b>		
Comparative Balance Sheets.....	AA-76.....	52
Comparative Statements of Revenues, Expenditures and Changes in Sub-Fund Balance .....	AA-77.....	52
Detail Schedule of Estimated and Actual Revenues.....	AA-78.....	53
Detail Schedule of Expenditures Compared with Budget .....	AA-79.....	53
Detail Schedule of Expenditures on GAAP Basis Classified by Function, Activity and Object.....	AA-80.....	53
PERS Comparative Statements of Revenues and Expenditures.....	AA-81.....	54
 <b>SPECIAL REVENUE FUNDS</b>		
 <b>HERITAGE LAND BANK FUND</b>		
Comparative Balance Sheets.....	BB-1.....	56
Comparative Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance .....	BB-2.....	56
Detail Schedule of Estimated and Actual Revenues and Land Sales.....	BB-3.....	57
Detail Schedule of Expenditures and Transfers Out Compared with Budget .....	BB-4.....	57
Detail Schedule of Expenditures and Transfers Out on GAAP Basis Classified by Function, Activity and Object .....	BB-5.....	57
 <b>POLICE INVESTIGATIONS FUND</b>		
Comparative Balance Sheets.....	BB-6.....	58
Comparative Statements of Revenues, Expenditures, Other Financing Uses and Changes in Fund Balance .....	BB-7.....	58
 <b>STATE GRANTS FUND</b>		
Comparative Balance Sheets.....	BB-8.....	59
Comparative Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance.....	BB-9.....	59
 <b>FEDERAL GRANTS FUND</b>		
Comparative Balance Sheets.....	BB-10.....	60
Comparative Statements of Revenues, Expenditures, Other Financing Sources and Changes in Fund Balance.....	BB-11.....	60
Schedule of Changes in Fund Balance Reserved for Long-Term Loans.....	BB-12.....	61
 <b>MISCELLANEOUS OPERATIONAL GRANTS FUND</b>		
Comparative Balance Sheets.....	BB-13.....	62
Comparative Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance.....	BB-14.....	62
 <b>OTHER RESTRICTED RESOURCES</b>		
Comparative Balance Sheets.....	BB-15.....	63
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance (Deficit) .....	BB-16.....	63

	<u>Exhibit</u>	<u>Page</u>
<b>CONVENTION CENTER OPERATING RESERVE FUND</b>		
Comparative Balance Sheets.....	BB-17.....	64
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance (Deficit).....	BB-18.....	64
Detail Schedule of Estimated and Actual Revenues.....	BB-19.....	65
Detail Schedule of Expenditures Compared with Budget.....	BB-20.....	65
Detail Schedule of Expenditures on GAAP Basis Classified by Function, Activity and Object.....	BB-21.....	65

## ENTERPRISE FUNDS

<b>ELECTRIC UTILITY FUND</b>		
Comparative Balance Sheets.....	EE-1.....	66
Comparative Statements of Revenues, Expenses and Changes in Fund Net Assets.....	EE-2.....	68
Comparative Statements of Cash Flows.....	EE-3.....	69
Detail Schedule of Estimated and Actual Revenues.....	EE-4.....	70
Detail Schedule of Expenses Compared with Authorizations.....	EE-5.....	71
Detail Schedule of Plant, Depreciation, Depletion and Amortization.....	EE-6.....	72
Comparative Annual Operating Revenue Relationships.....	EE-7.....	74

<b>WATER UTILITY FUND</b>		
Comparative Statements of Net Assets.....	EE-8.....	76
Comparative Statements of Revenues, Expenses and Changes in Net Assets.....	EE-9.....	78
Comparative Statements of Cash Flows.....	EE-10.....	80
Detail Schedule of Estimated and Actual Revenues.....	EE-11.....	82
Detail Schedule of Expenses Compared with Authorizations.....	EE-12.....	82
Detail Schedule of Water Plant, Depreciation and Amortization.....	EE-13.....	83
Comparative Annual Operating Revenue Relationships.....	EE-14.....	84

<b>WASTEWATER UTILITY FUND</b>		
Comparative Statements of Net Assets.....	EE-15.....	86
Comparative Statements of Revenues, Expenses and Changes in Fund Net Assets.....	EE-16.....	88
Comparative Statements of Cash Flows.....	EE-17.....	89
Detail Schedule of Estimated and Actual Revenues.....	EE-18.....	90
Detail Schedule of Expenses Compared with Authorizations.....	EE-19.....	90
Detail Schedule of Wastewater Plant, Depreciation and Amortization.....	EE-20.....	91
Comparative Annual Operating Revenue Relationships.....	EE-21.....	92

<b>REFUSE UTILITY FUND</b>		
Comparative Balance Sheets.....	EE-22.....	93
Comparative Statements of Revenues, Expenses and Changes in Fund Net Assets.....	EE-23.....	94
Comparative Statements of Cash Flows.....	EE-24.....	95
Detail Schedule of Estimated and Actual Revenues.....	EE-25.....	96
Detail Schedule of Expenses Compared with Authorizations.....	EE-26.....	96
Detail Schedule of Refuse Plant and Depreciation.....	EE-27.....	97
Comparative Annual Operating Revenue Relationships.....	EE-28.....	98

<b>SOLID WASTE FUND</b>		
Comparative Balance Sheets.....	EE-29.....	99
Comparative Statements of Revenues, Expenses and Changes in Fund Net Assets.....	EE-30.....	100
Comparative Statements of Cash Flows.....	EE-31.....	101
Detail Schedule of Estimated and Actual Revenues.....	EE-32.....	102
Detail Schedule of Expenses Compared with Authorizations.....	EE-33.....	102
Detail Schedule of Solid Waste Plant and Depreciation.....	EE-34.....	103

<b>PORT FUND</b>		
Comparative Balance Sheets.....	EE-35.....	104
Comparative Statements of Revenues, Expenses and Changes in Fund Net Assets.....	EE-36.....	105
Comparative Statements of Cash Flows.....	EE-37.....	106
Detail Schedule of Estimated and Actual Revenues.....	EE-38.....	107
Detail Schedule of Expenses Compared with Authorizations.....	EE-39.....	107
Detail Schedule of Port Plant and Depreciation.....	EE-40.....	108
Comparative Annual Operating Revenue Relationships.....	EE-41.....	109

**MUNICIPAL AIRPORT FUND**

Comparative Balance Sheets.....	EE-42.....	110
Comparative Statements of Revenues, Expenses and Changes in Fund Net Assets.....	EE-43.....	111
Comparative Statements of Cash Flows.....	EE-44.....	112
Detail Schedule of Estimated and Actual Revenues.....	EE-45.....	113
Detail Schedule of Expenses Compared with Authorizations.....	EE-46.....	113
Detail Schedule of Airport Plant and Depreciation.....	EE-47.....	114

**INTERNAL SERVICE FUNDS**

**EQUIPMENT MAINTENANCE FUND**

Comparative Balance Sheets.....	FF-1.....	115
Comparative Statements of Revenues, Expenses and Changes in Fund Net Assets.....	FF-2.....	116
Comparative Statements of Cash Flows.....	FF-3.....	117
Detail Schedule of Estimated and Actual Revenues.....	FF-4.....	118
Detail Schedule of Expenses Compared with Authorizations.....	FF-5.....	118
Detail Schedule of Capital Assets.....	FF-6.....	118

**INFORMATION TECHNOLOGY FUND**

Comparative Balance Sheets.....	FF-7.....	119
Comparative Statements of Revenues, Expenses and Changes in Fund Net Assets.....	FF-8.....	120
Comparative Statements of Cash Flows.....	FF-9.....	121
Detail Schedule of Estimated and Actual Revenues.....	FF-10.....	122
Detail Schedule of Expenses and Transfers Out Compared with Authorizations.....	FF-11.....	122
Detail Schedule of Property and Equipment, Depreciation and Amortization.....	FF-12.....	123

**GENERAL LIABILITY/WORKERS' COMPENSATION FUND**

Comparative Balance Sheets.....	FF-13.....	124
Comparative Statements of Revenues, Expenses and Changes in Fund Net Assets.....	FF-14.....	124
Comparative Statements of Cash Flows.....	FF-15.....	125
Detail Schedule of Estimated and Actual Revenues.....	FF-16.....	126
Detail Schedule of Expenses Compared with Authorizations.....	FF-17.....	126

**MEDICAL/DENTAL SELF-INSURANCE FUND**

Comparative Balance Sheets.....	FF-18.....	127
Comparative Statements of Revenues, Expenses and Changes in Fund Net Assets.....	FF-19.....	128
Comparative Statements of Cash Flows.....	FF-20.....	129

**GENERAL GOVERNMENT STATISTICS**

Tax Revenues by Source.....	X-1.....	131
Debt Service Requirements to Maturity.....	X-2.....	132
Debt Service Requirements to Maturity - Areawide General Obligation Bonds.....	X-3.....	134
Debt Service Requirements to Maturity - Fire, Police, Parks and Recreation General Obligation Bonds.....	X-4.....	135
Debt Service Requirements to Maturity - Roads and Drainage General Obligation Bonds.....	X-5.....	136
Debt Service Requirements to Maturity - Areawide Capital Projects Fund Loan from Electric Utility.....	X-6.....	137
Debt Service Requirements to Maturity - General Government Funds Master Lease Agreement.....	X-7.....	137
Debt Service Requirements to Maturity - Alaska Center for the Performing Arts, Inc. Roof Loan.....	X-8.....	138
Debt Service Requirements to Maturity - Anchorage Fire Department Lease/Purchase Contracts.....	X-9.....	139
Debt Service Requirements to Maturity - Information Technology Loans and Contracts.....	X-10.....	139
Debt Service Requirements to Maturity - Information Technology Master Lease Agreement.....	X-11.....	139
Debt Service Requirements to Maturity - Summary of Enterprise Funds.....	X-12.....	140
Debt Service Requirements to Maturity - Electric Utility.....	X-13.....	141
Debt Service Requirements to Maturity - Water Utility.....	X-14.....	142
Debt Service Requirements to Maturity - Wastewater Utility.....	X-15.....	143
Debt Service Requirements to Maturity - Solid Waste Services.....	X-16.....	143
Debt Service Requirements to Maturity - CIVICventures.....	X-17.....	144
Debt Service Requirements to Maturity - Jail Revenue Bonds.....	X-18.....	144
Debt Service Requirements to Maturity - Anchorage School District.....	X-19.....	145

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MUNICIPALITY OF ANCHORAGE, ALASKA

GENERAL FUND  
COMBINING BALANCE SHEETS  
December 31, 2009

(With Summarized Financial Information at December 31, 2008)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area	Fire Service Area
<b>ASSETS</b>							
Equity in General Cash Pool	\$ 73,498,377	\$ -	\$ 700,659	\$ 169,833	\$ 710,065	\$ 97,224	\$ 10,319,497
Master Lease Agreement Escrow	-	-	-	-	-	-	-
Accrued Interest	470,090	-	-	-	-	-	45,076
Investments	-	-	-	-	-	-	-
Taxes Receivable:							
Delinquent Taxes	5,293,765	7,585	41,150	9,977	38,967	32,284	1,473,938
Tax Liens	250,319	-	-	-	-	-	-
Penalties and Interest	1,581,405	-	5,841	565	5,851	22,146	64,075
Less: Allowance for Uncollectibles	(69,352)	(4)	(285)	(24)	(295)	(1,774)	(9,881)
Total Net Taxes Receivable	7,056,137	7,581	46,706	10,518	42,523	52,656	1,528,132
Accounts Receivable	10,884,363	-	-	-	783	-	123,267
Less: Allowance for Uncollectibles	(4,389,284)	-	-	-	-	-	(68,817)
Total Net Accounts Receivable	6,495,079	-	-	-	783	-	54,450
Special Assessments Receivable:							
Current	-	3,562	-	-	-	-	-
Delinquent	-	79,322	-	-	-	-	-
Deferred	-	24,701	-	-	-	32,119	-
Total Special Assessments Receivable	-	107,585	-	-	-	32,119	-
Intergovernmental Receivables	399,144	-	1,131	323	1,612	-	62,608
Due from Component Units:							
Anchorage School District	-	-	-	-	-	-	-
Anchorage Community Development Authority	108,417	-	-	-	-	-	-
Total Due from Component Units	108,417	-	-	-	-	-	-
Due from Other Sub-Funds:							
Former City Service Area Fund	6,092	-	-	-	-	-	-
Building Safety Fund	1,075,024	-	-	-	-	-	-
State Grants Fund	416,772	-	-	-	-	-	-
Federal Grants Fund	427,554	-	-	-	-	-	-
Girdwood Valley Capital Projects Fund	200,365	-	-	-	-	-	-
MOA Trust Fund	-	-	-	-	-	-	-
Merrill Field Airport Fund	857,433	-	-	-	-	-	-
Information Technology Fund	3,653,125	-	-	-	-	-	-
Convention Center Operating Reserve Fund	-	-	-	-	-	-	-
Other Restricted Resources Fund	139,819	-	-	-	-	-	-
Total Due from Other Sub-Funds	6,776,184	-	-	-	-	-	-
Long-Term Loans Receivable	42,735,000	-	-	-	-	-	-
Inventories, at Cost	787,778	-	-	-	-	-	-
Prepaid Items and Deposits	559	-	-	-	-	-	11,887
Advances to Areawide Capital Projects Fund	1,668,733	-	-	-	-	-	-
Advances to Girdwood Capital Projects Fund	-	-	-	-	-	-	-
Advances to Roads and Drainage Fund	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 139,995,498</b>	<b>\$ 115,166</b>	<b>\$ 748,496</b>	<b>\$ 180,674</b>	<b>\$ 754,983</b>	<b>\$ 181,999</b>	<b>\$ 12,021,650</b>
<b>LIABILITIES AND FUND BALANCE</b>							
<b>Liabilities:</b>							
Accounts Payable	\$ 3,568,702	\$ -	\$ -	\$ 19,931	\$ 219,940	\$ -	\$ 49,243
Accrued Payroll Liabilities	3,592,881	-	-	-	1,224	-	2,571,921
Due to Areawide	-	6,092	-	-	-	-	-
Due to Anchorage School District Component Unit	77,649,194	-	-	-	-	-	-
Due to Anchorage Community Development Authority	13,836	-	-	-	-	-	-
Deferred Revenue and Deposits	48,806,055	58,227	35,198	8,004	34,347	84,775	1,095,236
Advances from Other Funds	-	-	-	-	-	-	-
Total Liabilities	133,630,668	64,319	35,198	27,935	255,511	84,775	3,716,400
<b>Fund Balance:</b>							
Reserved for Encumbrances	-	-	-	-	-	-	-
Reserved for Inventories	787,778	-	-	-	-	-	-
Reserved for Prepaid Items and Deposits	559	-	-	-	-	-	11,887
Reserved for Long-Term Loans	1,580,905	-	-	-	-	-	-
Unreserved, Designated for Bond Rating and Operating Emergencies	3,995,588	15	117,428	88,710	499,472	456	6,074,178
Unreserved, Undesignated	-	50,832	595,870	64,029	-	96,768	2,219,185
Total Fund Balance	6,364,830	50,847	713,298	152,739	499,472	97,224	8,305,250
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 139,995,498</b>	<b>\$ 115,166</b>	<b>\$ 748,496</b>	<b>\$ 180,674</b>	<b>\$ 754,983</b>	<b>\$ 181,999</b>	<b>\$ 12,021,650</b>

Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Anchorage Bowl Parks and Recreation Service Area	Eagle River-Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police/Fire Retiree Medical Administration	SOA PERS On Behalf Payments	Total 2009	Total 2008
\$ 12,178,908	\$ 3,815,103	\$ 13,106,052	\$ 2,108,959	\$ 1,760,912	\$ -	\$ 800,083	\$ 17,828	\$ -	\$ 119,283,500	\$ 101,840,027
-	-	-	-	-	-	-	-	-	-	154,863
-	-	70,350	25,547	-	-	-	-	-	611,063	-
120,000	-	-	-	-	-	-	-	-	120,000	120,000
1,962,728	230,353	2,166,808	496,181	106,345	2,045	-	-	-	11,860,126	9,703,641
26,658	16,879	34,886	34,668	15,339	4,110	-	-	-	250,319	262,552
(12,923)	(940)	(12,195)	(3,814)	(794)	(144)	-	-	-	1,812,423	1,620,276
1,976,463	246,292	2,189,499	527,035	120,890	6,011	-	-	-	13,810,443	11,480,995
83,196	46,662	2,869,429	339,885	46,049	105,620	56,369	-	-	14,555,623	11,709,083
(20,046)	-	(2,503,278)	(15,806)	-	(6,000)	-	-	-	(7,003,231)	(2,870,385)
63,150	46,662	366,151	324,079	46,049	99,620	56,369	-	-	7,552,392	8,838,698
71,146	-	-	-	-	-	-	-	-	74,708	81,397
8,564	-	-	-	-	-	-	-	-	87,886	87,167
595,046	-	-	-	-	-	-	-	-	651,866	838,482
674,756	-	-	-	-	-	-	-	-	814,460	1,007,046
198,763	7,999	391,467	21,373	-	-	-	-	-	1,084,420	1,058,135
-	-	-	-	-	-	17,527	-	-	17,527	26,179
-	-	-	-	-	-	-	-	-	108,417	119,977
-	-	-	-	-	-	17,527	-	-	125,944	146,156
-	-	-	-	-	-	-	-	-	6,092	6,045
-	-	-	-	-	-	-	-	-	1,075,024	135,346
-	-	-	-	-	-	-	-	-	416,772	-
-	-	-	-	-	-	-	-	-	427,554	1,146,575
-	-	-	-	-	-	-	-	-	200,365	-
-	-	-	-	-	-	-	-	-	-	200,786
-	-	-	-	-	-	-	-	-	-	857,433
-	-	-	-	-	-	-	-	-	3,653,125	-
-	-	-	-	-	-	2,168	-	-	2,168	2,748
-	-	-	-	-	-	-	-	-	139,819	63,922
-	-	-	-	-	-	2,168	-	-	6,778,352	1,555,422
-	-	-	-	-	-	-	-	-	42,735,000	45,565,000
244,211	-	-	-	-	-	-	-	-	1,031,989	973,023
-	-	-	-	-	-	-	-	-	12,446	93,196
42,256	-	-	-	-	-	-	-	-	1,710,989	-
-	-	-	-	-	-	-	-	-	-	421,526
-	-	-	-	-	-	1,456,690	-	-	1,456,690	1,704,949
<u>\$ 15,498,507</u>	<u>\$ 4,116,056</u>	<u>\$ 16,123,519</u>	<u>\$ 3,006,993</u>	<u>\$ 1,927,851</u>	<u>\$ 105,631</u>	<u>\$ 2,332,837</u>	<u>\$ 17,828</u>	<u>\$ -</u>	<u>\$ 197,127,688</u>	<u>\$ 174,959,036</u>
\$ 722,043	\$ 353,628	\$ 166,363	\$ 418,567	\$ 35,353	\$ 398,806	\$ 230,553	\$ -	\$ -	\$ 6,183,129	\$ 6,760,046
904,323	23,474	2,305,346	249,375	26,149	232,268	17,891	3,891	-	9,928,743	10,096,976
-	-	-	-	-	1,075,024	-	-	-	1,081,116	141,391
-	-	-	-	-	-	-	-	-	77,649,194	72,657,237
-	-	-	-	-	-	-	-	-	13,836	-
2,441,378	183,385	1,740,897	364,498	92,114	328,511	345,287	-	-	55,617,912	57,530,047
1,456,690	-	-	-	-	-	-	-	-	1,456,690	1,704,949
5,524,434	560,487	4,212,606	1,032,440	153,616	2,034,609	593,731	3,891	-	151,930,620	148,890,646
-	-	-	-	-	-	-	-	-	-	231,362
244,211	-	-	-	-	-	-	-	-	1,031,989	973,023
-	-	-	-	-	-	-	-	-	12,446	93,196
42,256	-	-	-	-	-	1,213,909	-	-	2,837,070	-
8,039,301	1,348,266	10,360,562	1,974,553	442,788	-	117,781	53	-	33,059,151	19,782,164
1,648,305	2,207,303	1,550,351	-	1,331,447	(1,928,978)	407,416	13,884	-	8,256,412	4,988,645
9,974,073	3,555,569	11,910,913	1,974,553	1,774,235	(1,928,978)	1,739,106	13,937	-	45,197,068	26,068,390
<u>\$ 15,498,507</u>	<u>\$ 4,116,056</u>	<u>\$ 16,123,519</u>	<u>\$ 3,006,993</u>	<u>\$ 1,927,851</u>	<u>\$ 105,631</u>	<u>\$ 2,332,837</u>	<u>\$ 17,828</u>	<u>\$ -</u>	<u>\$ 197,127,688</u>	<u>\$ 174,959,036</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

GENERAL FUND  
 COMBINING STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING  
 SOURCES (USES) AND CHANGES IN FUND BALANCE  
 For the Year Ended December 31, 2009  
 (With Summarized Financial Information for the Year Ended December 31, 2008)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area	Fire Service Area
<b>REVENUES</b>							
Taxes	\$ 255,423,230	\$ 597	\$ 1,059,347	\$ 304,469	\$ 1,936,941	\$ -	\$ 52,361,872
Assessments In Lieu of Taxes	2,324,750	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Licenses and Permits	4,485,387	-	-	-	-	-	676,860
Intergovernmental	15,788,239	-	1,757	495	2,495	-	96,971
Charges for Services	21,908,438	-	144	-	9,272	-	396,977
Fines and Forfeitures	1,263,300	-	-	-	-	-	-
Investment Income (Loss)	1,853,538	(414)	30,965	9,053	23,531	5,530	449,511
Restricted Contributions	-	-	-	-	36,284	-	-
Other	845,650	-	143	-	20,257	-	10,500
<b>Total Revenues</b>	<b>303,892,532</b>	<b>183</b>	<b>1,092,356</b>	<b>314,017</b>	<b>2,028,780</b>	<b>5,530</b>	<b>53,992,691</b>
<b>EXPENDITURES</b>							
Current:							
General Government	12,752,011	-	-	-	-	-	-
Health and Human Services	13,231,284	-	-	-	-	-	-
Fire Services	21,159,990	-	824,845	-	549,588	-	46,089,763
Police Services	5,119,930	-	-	-	-	-	-
Economic and Community Development	26,833,474	-	-	-	259,705	-	-
Public Transportation	19,034,674	-	-	-	-	-	-
Public Works	5,911,454	-	-	-	-	-	-
Education	225,459,645	-	-	-	-	-	-
Maintenance and Operations	(290,145)	336	-	275,200	728,286	-	-
Debt Service:							
Principal	1,454,252	-	-	-	20,000	-	2,102,864
Interest and Fiscal Charges	1,400,435	-	-	-	8,537	-	1,637,884
<b>Total Expenditures</b>	<b>332,067,004</b>	<b>336</b>	<b>824,845</b>	<b>275,200</b>	<b>1,566,116</b>	<b>-</b>	<b>49,830,511</b>
Excess (Deficiency) of Revenues over Expenditures	(28,174,472)	(153)	267,511	38,817	462,664	5,530	4,162,180
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers from Other Funds	35,441,661	-	-	-	-	-	-
Transfers from Other Sub-Funds	-	-	-	-	-	-	-
Transfers to Other Funds	(3,978,734)	-	(240,000)	(40,000)	(275,177)	-	(693,423)
Transfers to Other Sub-Funds	-	-	-	-	-	-	-
Proceeds from Sale of Assets	16,380	-	-	-	-	-	16,055
Insurance Recoveries	43,163	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-	-
<b>Net Other Financing Sources (Uses)</b>	<b>31,522,470</b>	<b>-</b>	<b>(240,000)</b>	<b>(40,000)</b>	<b>(275,177)</b>	<b>-</b>	<b>(677,368)</b>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	3,347,998	(153)	27,511	(1,183)	187,487	5,530	3,484,812
Fund Balance, January 1	3,016,832	51,000	685,787	153,922	311,985	91,694	4,820,438
Fund Balance, December 31	\$ 6,364,830	\$ 50,847	\$ 713,298	\$ 152,739	\$ 499,472	\$ 97,224	\$ 8,305,250

Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Anchorage Bowl Parks and Recreation Service Area	Eagle River-Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police/Fire Retiree Medical Administration	SOA PERS On Behalf Payments	Total 2009	Total 2008
\$ 69,355,177	\$ 8,969,295	\$ 81,414,190	\$ 19,398,086	\$ 3,654,467	\$ 1	\$ -	\$ -	\$ -	\$ 493,877,672	\$ 471,351,448
-	-	-	-	-	-	-	-	-	2,324,750	2,086,576
180,156	-	-	-	-	-	-	-	-	180,156	221,069
51,485	-	-	-	-	5,923,340	-	-	-	11,137,072	10,950,551
1,986,439	8,320	484,286	33,104	-	-	-	-	16,162,963	34,565,069	35,951,964
142,642	121,974	1,992,007	1,834,478	331,737	(534,556)	535,811	-	-	26,738,924	28,674,872
-	-	6,371,756	-	-	-	-	-	-	7,635,056	8,721,712
(258,654)	86,213	747,224	(84,769)	113,875	(21,553)	73,973	637	-	3,028,660	(104,761)
-	-	400,000	-	-	-	-	-	-	436,284	560
3,206	584	684,417	2,518	18,876	880,801	817,869	-	-	3,284,821	3,467,394
<u>71,460,451</u>	<u>9,186,386</u>	<u>92,093,880</u>	<u>21,183,417</u>	<u>4,118,955</u>	<u>6,248,033</u>	<u>1,427,653</u>	<u>637</u>	<u>16,162,963</u>	<u>583,208,464</u>	<u>561,321,385</u>
-	-	-	-	-	-	1,363,260	(21)	2,459,259	16,574,509	22,424,879
-	-	-	-	-	-	-	-	739,262	13,970,546	14,400,872
-	-	-	-	-	-	-	-	2,972,143	71,596,329	73,862,934
-	-	84,468,997	-	-	-	-	-	3,834,631	93,423,558	97,561,988
-	-	-	17,715,071	2,078,006	-	-	-	970,877	47,857,133	48,310,565
-	-	-	-	-	-	-	-	848,927	19,883,601	21,914,102
4,723,572	306,359	-	-	-	5,980,048	-	-	3,634,258	20,555,691	24,304,052
-	-	-	-	-	-	-	-	-	225,459,645	212,165,785
22,560,219	5,790,900	-	-	-	-	-	-	703,606	29,768,402	35,830,185
21,377,915	-	250,000	1,490,809	202,492	-	-	-	-	26,898,332	26,941,078
16,608,322	-	190,336	1,097,369	161,171	-	-	-	-	21,104,054	21,601,653
<u>65,270,028</u>	<u>6,097,259</u>	<u>84,909,333</u>	<u>20,303,249</u>	<u>2,441,669</u>	<u>5,980,048</u>	<u>1,363,260</u>	<u>(21)</u>	<u>16,162,963</u>	<u>587,091,800</u>	<u>599,318,093</u>
6,190,423	3,089,127	7,184,547	880,168	1,677,286	267,985	64,393	658	-	(3,883,336)	(37,996,708)
4,744	-	19,988	-	-	6,156	-	-	-	35,472,549	32,648,365
-	102,120	-	-	-	-	-	-	-	102,120	97,130
-	(3,000,551)	(1,325,917)	(100,000)	(1,422,472)	(1,461,732)	-	-	-	(12,538,006)	(11,146,111)
-	(102,120)	-	-	-	-	-	-	-	(102,120)	(97,130)
3	-	-	1,870	-	-	-	-	-	34,308	30,058
-	-	-	-	-	-	-	-	-	43,163	4,523
-	-	-	-	-	-	-	-	-	-	175,000
<u>4,747</u>	<u>(3,000,551)</u>	<u>(1,305,929)</u>	<u>(98,130)</u>	<u>(1,422,472)</u>	<u>(1,455,578)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,012,014</u>	<u>21,711,835</u>
6,195,170	88,576	5,878,618	782,038	254,814	(1,187,591)	64,393	658	-	19,128,678	(16,284,873)
3,778,903	3,466,993	6,032,295	1,192,515	1,519,421	(741,387)	1,674,713	13,279	-	26,068,390	42,353,263
<u>\$ 9,974,073</u>	<u>\$ 3,555,569</u>	<u>\$ 11,910,913</u>	<u>\$ 1,974,553</u>	<u>\$ 1,774,235</u>	<u>\$ (1,928,978)</u>	<u>\$ 1,739,106</u>	<u>\$ 13,937</u>	<u>\$ -</u>	<u>\$ 45,197,068</u>	<u>\$ 26,068,390</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

GENERAL FUND  
 COMBINING DETAIL STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING  
 SOURCES (USES) AND CHANGES IN FUND BALANCE  
 For the Year Ended December 31, 2009

(With Summarized Financial Information for the Year Ended December 31, 2008)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area	Fire Service Area
<b>REVENUES:</b>							
<b>Taxes:</b>							
Real Property	\$ 200,936,792	\$ (97)	\$ 1,019,355	\$ 295,334	\$ 1,833,137	\$ -	\$ 46,772,989
Personal Property	21,667,644	164	24,782	4,564	80,008	-	4,829,622
Aircraft	209,274	-	-	-	-	-	-
Motor Vehicle Registration	2,763,444	-	8,411	2,402	11,984	-	465,501
Motor Vehicle Rental	4,357,508	-	-	-	-	-	-
Hotel - Motel	7,015,665	-	-	-	-	-	-
Excise on Tobacco Products	16,550,062	-	-	-	-	-	-
Tax Cost Recoveries	-	-	-	-	(20)	-	(541)
Penalties and Interest	1,922,841	530	6,799	2,169	11,832	-	294,301
<b>Total Taxes</b>	<b>255,423,230</b>	<b>597</b>	<b>1,059,347</b>	<b>304,469</b>	<b>1,936,941</b>	<b>-</b>	<b>52,361,872</b>
<b>Payments In Lieu of Taxes:</b>							
Municipal Enterprise Service Assessment	477,238	-	-	-	-	-	-
Payments in Lieu of Property Taxes	1,847,512	-	-	-	-	-	-
<b>Total Payments In Lieu of Taxes</b>	<b>2,324,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Special Assessments:</b>							
Collections	-	-	-	-	-	-	-
Penalties and Interest	-	-	-	-	-	-	-
<b>Total Special Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Licenses and Permits:</b>							
Taxicab Permits and Revisions	648,943	-	-	-	-	-	-
Chauffeur Licenses and Renewals	21,580	-	-	-	-	-	-
Construction and ROW Permits	700,258	-	-	-	-	-	-
Animal Licenses	245,020	-	-	-	-	-	-
Vehicle Emission Certificates	1,604,683	-	-	-	-	-	-
Mechanical Licenses and Exams	-	-	-	-	-	-	-
Local Business Licenses	44,450	-	-	-	-	-	-
Landscaping Plan Reviews	1,625	-	-	-	-	-	-
Building Permit Plan Reviews	247,846	-	-	-	-	-	676,860
Inspections	704,092	-	-	-	-	-	-
Building and Grading Permits	-	-	-	-	-	-	-
Electrical Permits	-	-	-	-	-	-	-
Mechanical, Gas and Plumbing Permits	-	-	-	-	-	-	-
Sign Permits	-	-	-	-	-	-	-
Elevator Permits	-	-	-	-	-	-	-
Mobile Home and Park Permits	-	-	-	-	-	-	-
Land Use Permits	86,430	-	-	-	-	-	-
Miscellaneous Permits	180,460	-	-	-	-	-	-
<b>Total Licenses and Permits</b>	<b>4,485,387</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>676,860</b>
<b>Intergovernmental:</b>							
<b>Federal Government:</b>							
Other Federal Grants - Direct	31,950	-	-	-	-	-	-
<b>State of Alaska:</b>							
Municipal Assistance	15,018,748	-	-	-	-	-	-
Fisheries Tax	185,120	-	-	-	-	-	-
Liquor License	-	-	-	-	-	-	-
Electric Co-op Allocation	552,421	-	1,757	495	2,495	-	96,971
National Forest Allocation	-	-	-	-	-	-	-
Traffic Signal Management	-	-	-	-	-	-	-
State Grant Revenue - Direct	-	-	-	-	-	-	-
Civil Defense	-	-	-	-	-	-	-
<b>Total Intergovernmental</b>	<b>15,788,239</b>	<b>-</b>	<b>1,757</b>	<b>495</b>	<b>2,495</b>	<b>-</b>	<b>96,971</b>

Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Anchorage Bowl Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police/Fire Retiree Medical Administration	SOA PERS On Behalf Payments	Total 2009	Total 2008
\$ 60,811,347	\$ 8,703,458	\$ 73,096,466	\$ 17,125,196	\$ 3,545,916	\$ -	\$ -	\$ -	\$ -	\$ 414,139,893	\$ 393,226,611
7,407,052	162,587	7,282,388	1,888,890	89,786	1	-	-	-	43,437,488	37,984,281
-	-	-	-	-	-	-	-	-	209,274	204,635
611,228	59,470	619,475	158,914	-	-	-	-	-	4,700,829	5,183,112
-	-	-	-	-	-	-	-	-	4,357,508	5,339,159
177,563	-	-	118,373	-	-	-	-	-	7,311,601	9,276,697
-	-	-	-	-	-	-	-	-	16,550,062	16,524,753
(1,118)	(2)	(595)	(2)	1	-	-	-	-	(2,277)	6,205
349,105	43,782	416,456	106,715	18,764	-	-	-	-	3,173,294	3,605,995
69,355,177	8,969,295	81,414,190	19,398,086	3,654,467	1	-	-	-	493,877,672	471,351,448
-	-	-	-	-	-	-	-	-	477,238	503,432
-	-	-	-	-	-	-	-	-	1,847,512	1,583,144
-	-	-	-	-	-	-	-	-	2,324,750	2,086,576
126,451	-	-	-	-	-	-	-	-	126,451	154,118
53,705	-	-	-	-	-	-	-	-	53,705	66,951
180,156	-	-	-	-	-	-	-	-	180,156	221,069
-	-	-	-	-	-	-	-	-	648,943	630,497
-	-	-	-	-	-	-	-	-	21,580	18,945
-	-	-	-	-	-	-	-	-	700,258	631,525
-	-	-	-	-	-	-	-	-	245,020	295,761
-	-	-	-	-	-	-	-	-	1,604,683	1,526,833
-	-	-	-	-	72,333	-	-	-	72,333	71,241
-	-	-	-	-	219,638	-	-	-	264,088	263,231
27,370	-	-	-	-	-	-	-	-	28,995	26,737
-	-	-	-	-	1,366,110	-	-	-	2,290,816	2,536,352
-	-	-	-	-	-	-	-	-	704,092	734,781
-	-	-	-	-	2,835,556	-	-	-	2,835,556	2,156,820
-	-	-	-	-	304,526	-	-	-	304,526	675,660
-	-	-	-	-	679,077	-	-	-	679,077	753,597
-	-	-	-	-	24,717	-	-	-	24,717	28,484
-	-	-	-	-	383,238	-	-	-	383,238	307,177
-	-	-	-	-	3,040	-	-	-	3,040	4,000
-	-	-	-	-	-	-	-	-	86,430	96,088
24,115	-	-	-	-	35,105	-	-	-	239,680	192,842
51,485	-	-	-	-	5,923,340	-	-	-	11,137,072	10,950,551
-	-	-	-	-	-	-	-	-	31,950	31,985
-	-	-	-	-	-	-	-	16,162,963	31,181,711	32,017,275
-	-	-	-	-	-	-	-	-	185,120	99,545
-	-	355,250	-	-	-	-	-	-	355,250	482,650
127,317	-	129,036	33,104	-	-	-	-	-	943,596	980,179
249,608	-	-	-	-	-	-	-	-	249,608	-
1,609,514	8,320	-	-	-	-	-	-	-	1,617,834	1,573,486
-	-	-	-	-	-	-	-	-	-	748,094
-	-	-	-	-	-	-	-	-	-	18,750
1,986,439	8,320	484,286	33,104	-	-	-	-	16,162,963	34,565,069	35,951,964

MUNICIPALITY OF ANCHORAGE, ALASKA

GENERAL FUND  
 COMBINING DETAIL STATEMENT OF REVENUES, EXPENDITURES, OTHER FINANCING  
 SOURCES (USES) AND CHANGES IN FUND BALANCE - CONTINUED  
 For the Year Ended December 31, 2009  
 (With Summarized Financial Information for the Year Ended December 31, 2008)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area	Fire Service Area
<b>Charges for Services:</b>							
Aquatics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Centers and Programs	-	-	-	-	6,616	-	-
Parks & Recreation	-	-	-	-	-	-	-
Sports and Parks Activities	83,146	-	-	-	-	-	-
Camping Fees	-	-	-	-	400	-	-
School District Service Fees	124,037	-	-	-	-	-	-
Golf Fees	-	-	-	-	-	-	-
Ambulance Service Fees	4,679,985	-	-	-	-	-	-
E-911 Surcharge	6,780,459	-	-	-	-	-	-
Police Services	-	-	-	-	-	-	-
DWI Impound Administrative Fees	644,675	-	-	-	-	-	-
Incarceration Cost Recovery	-	-	-	-	-	-	-
Health Service Fees	451,859	-	-	-	-	-	-
Sanitary Inspection Fees	1,167,136	-	-	-	-	-	-
Cemetery Fees	261,987	-	-	-	-	-	-
Zoning Fees	368,975	-	-	-	-	-	-
Maps and Publications	7,130	-	-	-	-	-	-
Platting Fees	293,000	-	-	-	-	-	-
Fire Alarm Fees	27,955	-	-	-	-	-	-
Animal Shelter Fees	343,260	-	-	-	-	-	-
Mapping Fees	17,649	-	-	-	-	-	-
Hazardous Waste Fees	-	-	-	-	-	-	121,071
Fire Inspection Fees	-	-	-	-	-	-	133,081
Transit Fees	3,763,248	-	-	-	-	-	-
Transit Advertising Fees	333,269	-	-	-	-	-	-
Museum Admission Fees	2,020	-	-	-	-	-	-
Library Fees	4,441	-	-	-	-	-	-
Lost Book Reimbursement	47,854	-	-	-	-	-	-
Sale of Books	48,807	-	-	-	-	-	-
Sale of Publications	-	-	-	-	-	-	-
Demolition Services	-	-	-	-	-	-	-
Copier Fees	28,225	-	-	-	-	-	-
Reimbursed Costs	2,338,749	-	144	-	2,256	-	142,825
Miscellaneous Services	90,572	-	-	-	-	-	-
<b>Total Charges for Services</b>	<b>21,908,438</b>	<b>-</b>	<b>144</b>	<b>-</b>	<b>9,272</b>	<b>-</b>	<b>396,977</b>
<b>Fines and Forfeitures:</b>							
Parking Enforcement Fines	744,598	-	-	-	-	-	-
Library Book Fines	185,009	-	-	-	-	-	-
Traffic Court Fines	-	-	-	-	-	-	-
Trial Court Fines	-	-	-	-	-	-	-
Counter Fines	-	-	-	-	-	-	-
Curfew Fines	-	-	-	-	-	-	-
Minor Tobacco Fines	-	-	-	-	-	-	-
Pre-Trial Diversion Costs	198,571	-	-	-	-	-	-
Other Fines and Forfeitures	135,122	-	-	-	-	-	-
<b>Total Fines and Forfeitures</b>	<b>1,263,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment Income:</b>							
Short-Term Investments (Loss)	1,867,704	(414)	30,965	9,053	23,531	5,530	449,511
Other (Loss)	(14,166)	-	-	-	-	-	-
<b>Total Investment Income (Loss)</b>	<b>1,853,538</b>	<b>(414)</b>	<b>30,965</b>	<b>9,053</b>	<b>23,531</b>	<b>5,530</b>	<b>449,511</b>
<b>Restricted Contributions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,284</b>	<b>-</b>	<b>-</b>
<b>Other:</b>							
Leases and Rentals	302,743	-	-	-	783	-	8,275
Land Sales	55,552	-	-	-	-	-	-
Parking Garages and Lots	3,200	-	-	-	-	-	-
Ticket Surcharges	238,752	-	-	-	-	-	-
Sale of Found and Forfeited Property	-	-	-	-	-	-	-
Appeal Receipts	960	-	-	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	-	-	-	-
Prior Year Expenditure Recovery	137,167	-	143	-	19,474	-	1,895
Miscellaneous	107,276	-	-	-	-	-	330
<b>Total Other</b>	<b>845,650</b>	<b>-</b>	<b>143</b>	<b>-</b>	<b>20,257</b>	<b>-</b>	<b>10,500</b>
<b>Total Revenues</b>	<b>303,892,532</b>	<b>183</b>	<b>1,092,356</b>	<b>314,017</b>	<b>2,028,780</b>	<b>5,530</b>	<b>53,992,691</b>
<b>EXPENDITURES:</b>							
<b>Current:</b>							
<b>General Government:</b>							
Assembly	3,012,945	-	-	-	-	-	-
Equal Rights Commission	704,484	-	-	-	-	-	-
Internal Audit	12	-	-	-	-	-	-
Office of the Mayor	467,271	-	-	-	-	-	-
Municipal Attorney	2,772,786	-	-	-	-	-	-
Municipal Manager	(709,922)	-	-	-	-	-	-
Heritage Land Bank	(991,431)	-	-	-	-	-	-
Finance	6,573,208	-	-	-	-	-	-
Information Technology	87,368	-	-	-	-	-	-
Employee Relations	433,447	-	-	-	-	-	-
Purchasing	401,843	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-
<b>Total General Government</b>	<b>12,752,011</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Anchorage Bowl Parks and Recreation Service Area	Eagle River-Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police/Fire Retiree Medical Administration	SOA PERS On Behalf Payments	Total 2009	Total 2008
\$ -	\$ -	\$ -	\$ 976,794	\$ 159,134	\$ -	\$ -	\$ -	\$ -	\$ 1,135,928	\$ 1,218,486
-	-	-	137,600	108,082	-	-	-	-	252,298	396,321
-	-	-	281,897	-	-	-	-	-	281,897	252,841
-	-	-	378,008	37,192	-	-	-	-	498,346	591,623
-	-	-	33,807	-	-	-	-	-	34,207	96,901
-	-	-	25,994	-	-	271,731	-	-	395,768	343,017
-	-	-	-	-	-	-	-	-	25,994	23,274
-	-	-	-	-	-	-	-	-	4,679,985	5,530,992
-	-	-	-	-	-	-	-	-	6,780,459	6,595,301
-	-	969,733	-	-	-	-	-	-	969,733	482,295
-	-	634,242	-	-	-	-	-	-	1,278,917	1,260,499
-	-	390,125	-	-	-	-	-	-	390,125	595,692
-	-	-	-	-	-	-	-	-	451,859	393,389
-	-	-	-	-	-	-	-	-	1,167,136	1,113,119
-	-	-	-	-	-	-	-	-	261,987	243,162
-	-	-	-	-	-	-	-	-	368,975	487,406
-	-	-	-	-	-	-	-	-	7,130	5,503
-	-	-	-	-	-	-	-	-	293,000	361,122
-	-	-	-	-	-	-	-	-	27,955	26,880
-	-	-	-	-	-	-	-	-	343,260	363,014
-	-	-	-	-	-	-	-	-	17,649	35,507
-	-	-	-	-	-	-	-	-	121,071	120,775
-	-	-	-	-	-	-	-	-	133,081	346,990
-	-	-	-	-	-	-	-	-	3,763,248	3,812,602
-	-	-	-	-	-	-	-	-	333,269	338,744
-	-	-	-	-	-	-	-	-	2,020	2,393
-	-	-	-	-	-	-	-	-	4,441	5,343
-	-	-	-	-	-	-	-	-	47,854	54,023
-	-	-	-	-	-	-	-	-	48,807	66,569
-	-	-	-	-	7,200	-	-	-	7,200	27,246
-	-	-	-	-	144	-	-	-	144	1,649
-	-	-	-	-	7,921	-	-	-	7,921	36,158
12	-	-	-	-	-	-	-	-	144	1,649
142,630	121,974	(2,093)	378	27,329	(548,821)	264,080	-	-	2,488,451	3,375,764
-	-	-	-	-	-	-	-	-	90,572	71,293
<u>142,642</u>	<u>121,974</u>	<u>1,992,007</u>	<u>1,834,478</u>	<u>331,737</u>	<u>(534,556)</u>	<u>535,811</u>	<u>-</u>	<u>-</u>	<u>26,738,924</u>	<u>28,674,872</u>
-	-	-	-	-	-	-	-	-	744,598	859,905
-	-	-	-	-	-	-	-	-	185,009	182,640
-	-	1,751,167	-	-	-	-	-	-	1,751,167	1,783,240
-	-	2,648,087	-	-	-	-	-	-	2,648,087	3,422,703
-	-	1,902,515	-	-	-	-	-	-	1,902,515	1,940,153
-	-	12,405	-	-	-	-	-	-	12,405	24,879
-	-	11,976	-	-	-	-	-	-	11,976	14,434
-	-	-	-	-	-	-	-	-	198,571	238,983
-	-	45,606	-	-	-	-	-	-	180,728	254,775
-	-	6,371,756	-	-	-	-	-	-	7,635,056	8,721,712
(258,654)	86,213	747,224	(84,769)	113,875	(21,553)	73,973	637	-	3,042,826	(288,238)
-	-	-	-	-	-	-	-	-	(14,166)	183,477
<u>(258,654)</u>	<u>86,213</u>	<u>747,224</u>	<u>(84,769)</u>	<u>113,875</u>	<u>(21,553)</u>	<u>73,973</u>	<u>637</u>	<u>-</u>	<u>3,028,660</u>	<u>(104,761)</u>
-	-	400,000	-	-	-	-	-	-	436,284	560
-	-	-	-	9,900	-	-	-	-	321,701	392,112
-	-	-	-	-	-	-	-	-	55,552	-
-	-	-	-	-	-	-	-	-	3,200	122,500
-	-	-	-	-	-	-	-	-	238,752	213,914
-	-	321,604	-	-	-	-	-	-	321,604	208,617
-	-	-	-	-	-	-	-	-	960	1,764
-	-	321,795	-	-	-	-	-	-	321,795	351,430
1,570	-	757	3,405	-	879,476	-	-	-	1,043,887	982,507
1,636	584	40,261	(887)	8,976	1,325	817,869	-	-	977,370	1,194,550
3,206	584	684,417	2,518	18,876	880,801	817,869	-	-	3,284,821	3,467,394
<u>71,460,451</u>	<u>9,186,386</u>	<u>92,093,880</u>	<u>21,183,417</u>	<u>4,118,955</u>	<u>6,248,033</u>	<u>1,427,653</u>	<u>637</u>	<u>16,162,963</u>	<u>583,208,464</u>	<u>561,321,385</u>
-	-	-	-	-	-	-	-	94,311	3,107,256	3,728,587
-	-	-	-	-	-	-	-	37,466	741,950	800,069
-	-	-	-	-	-	-	-	27,881	27,893	41,816
-	-	-	-	-	-	-	-	42,961	510,232	1,718,804
-	-	-	-	-	-	-	-	349,492	3,122,278	1,875,061
-	-	-	-	-	-	-	-	312,931	(396,991)	129,514
-	-	-	-	-	-	-	-	45,240	(946,191)	723,247
-	-	-	-	-	-	1,363,260	-	641,459	8,577,927	11,172,715
-	-	-	-	-	-	-	-	609,004	696,372	1,068,600
-	-	-	-	-	-	-	(21)	137,417	570,843	453,104
-	-	-	-	-	-	-	-	83,288	485,131	659,833
-	-	-	-	-	-	-	-	77,809	77,809	53,529
-	-	-	-	-	-	1,363,260	(21)	2,459,259	16,574,509	22,424,879

MUNICIPALITY OF ANCHORAGE, ALASKA

GENERAL FUND  
 COMBINING DETAIL STATEMENT OF REVENUES, EXPENDITURES, OTHER FINANCING  
 SOURCES (USES) AND CHANGES IN FUND BALANCE - CONTINUED  
 For the Year Ended December 31, 2009

(With Summarized Financial Information for the Year Ended December 31, 2008)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area	Fire Service Area
<b>Public Safety:</b>							
Health and Human Services	\$ 13,231,284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Services	21,159,990	-	824,845	-	549,588	-	46,089,763
Police Services	5,119,930	-	-	-	-	-	-
Total Public Safety	39,511,204	-	824,845	-	549,588	-	46,089,763
<b>Public Services:</b>							
Economic and Community Development	26,833,474	-	-	-	259,705	-	-
Public Transportation	19,034,674	-	-	-	-	-	-
Public Works	5,911,454	-	-	-	-	-	-
Education	225,459,645	-	-	-	-	-	-
Maintenance and Operations	(290,145)	336	-	275,200	728,286	-	-
Total Public Services	276,949,102	336	-	275,200	987,991	-	-
<b>Debt Service:</b>							
Principal	1,454,252	-	-	-	20,000	-	2,102,864
Interest and Fiscal Charges	1,400,435	-	-	-	8,537	-	1,637,884
Total Debt Service	2,854,687	-	-	-	28,537	-	3,740,748
Total Expenditures	332,067,004	336	824,845	275,200	1,566,116	-	49,830,511
Excess (Deficiency) of Revenues over Expenditures	(28,174,472)	(153)	267,511	38,817	462,664	5,530	4,162,180
<b>OTHER FINANCING SOURCES (USES):</b>							
<b>Transfers from Other Funds:</b>							
Areawide Service Area Fund	-	-	-	-	-	-	-
MOA Trust Fund	6,500,000	-	-	-	-	-	-
Electric Utility Fund	9,806,116	-	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	-	-
Anchorage Public Transportation Capital Projects Fund	-	-	-	-	-	-	-
Medical/Dental/Life Insurance Fund	-	-	-	-	-	-	-
Refuse Utility Fund	246,252	-	-	-	-	-	-
Solid Waste Utility Fund	1,744,064	-	-	-	-	-	-
Water Utility Fund	5,906,013	-	-	-	-	-	-
Wastewater Utility Fund	4,097,804	-	-	-	-	-	-
Airport Fund	34,597	-	-	-	-	-	-
Port Fund	447,479	-	-	-	-	-	-
Metropolitan Police Capital Projects Fund	-	-	-	-	-	-	-
General Liability & Worker's Compensation Fund	105,336	-	-	-	-	-	-
Retirement COP Debt Service Fund	6,554,000	-	-	-	-	-	-
Total Transfers from Other Funds	35,441,661	-	-	-	-	-	-
<b>Transfers from Other Sub-Funds:</b>							
Eaglewood Contributing Roads Service Area Fund	-	-	-	-	-	-	-
Gateway Contributing Roads Service Area Fund	-	-	-	-	-	-	-
Total Transfers from Other Sub-Funds	-	-	-	-	-	-	-
<b>Transfers to Other Funds:</b>							
Building Safety Fund	(6,156)	-	-	-	-	-	-
Convention Center Operating Reserve Fund	(500,000)	-	-	-	-	-	-
State Grants Fund	(395,076)	-	-	-	-	-	(423)
Federal Grants Fund	(411,711)	-	-	-	(337)	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-	-	-
Police/Fire Retiree Medical Liability Fund	(222,810)	-	-	-	-	-	(693,000)
CBERRRSA Capital Projects Fund	-	-	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-	-
Chugiak Fire Capital Projects Fund	-	-	(240,000)	-	-	-	-
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	(40,000)	-	-	-
Public Transportation Capital Projects Fund	(182,249)	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	(2,260,732)	-	-	-	-	-	-
Girdwood Valley Capital Projects Fund	-	-	-	-	(274,840)	-	-
Total Transfers to Other Funds	(3,978,734)	-	(240,000)	(40,000)	(275,177)	-	(693,423)
Transfer to ER-Chugiak Birchwood Rural Roads Sub-Fund	-	-	-	-	-	-	-
Proceeds from Sale of Assets	16,380	-	-	-	-	-	16,055
Insurance Recoveries	43,163	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-	-
Net Other Financing Sources (Uses)	31,522,470	-	(240,000)	(40,000)	(275,177)	-	(677,368)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	3,347,998	(153)	27,511	(1,183)	187,487	5,530	3,484,812
Fund Balance, January 1	3,016,832	51,000	685,787	153,922	311,985	91,694	4,820,438
Fund Balance, December 31	\$ 6,364,830	\$ 50,847	\$ 713,298	\$ 152,739	\$ 499,472	\$ 97,224	\$ 8,305,250

Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Anchorage Bowl Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police/Fire Retiree Medical Administration	SOA PERS On Behalf Payments	Total 2009	Total 2008
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 739,262	\$ 13,970,546	\$ 14,400,872
-	-	-	-	-	-	-	-	2,972,143	71,596,329	73,862,934
-	-	84,468,997	-	-	-	-	-	3,834,631	93,423,558	97,561,968
-	-	84,468,997	-	-	-	-	-	7,546,036	178,990,433	185,825,794
-	-	-	17,715,071	2,078,006	-	-	-	970,877	47,857,133	48,310,565
-	-	-	-	-	-	-	-	848,927	19,883,601	21,914,102
4,723,572	306,359	-	-	-	5,980,048	-	-	3,634,258	20,555,691	24,304,052
-	-	-	-	-	-	-	-	-	225,459,645	212,165,785
22,560,219	5,790,900	-	-	-	-	-	-	703,606	29,768,402	35,830,185
27,283,791	6,097,259	-	17,715,071	2,078,006	5,980,048	-	-	6,157,668	343,524,472	342,524,689
21,377,915	-	250,000	1,490,809	202,492	-	-	-	-	26,898,332	26,941,078
16,608,322	-	190,336	1,097,369	161,171	-	-	-	-	21,104,054	21,601,653
37,986,237	-	440,336	2,588,178	363,663	-	-	-	-	48,002,386	48,542,731
65,270,028	6,097,259	84,909,333	20,303,249	2,441,669	5,980,048	1,363,260	(21)	16,162,963	587,091,800	599,318,093
6,190,423	3,089,127	7,184,547	880,168	1,677,286	267,985	64,393	658	-	(3,883,336)	(37,996,708)
-	-	-	-	-	6,156	-	-	-	6,156	-
-	-	-	-	-	-	-	-	-	6,500,000	6,600,000
-	-	-	-	-	-	-	-	-	9,806,116	9,506,530
-	-	-	-	-	-	-	-	-	-	68,727
4,744	-	-	-	-	-	-	-	-	687,181	687,181
-	-	-	-	-	-	-	-	-	4,744	314,264
-	-	-	-	-	-	-	-	-	2,900	2,900
-	-	-	-	-	-	-	-	-	-	3,768
-	-	-	-	-	-	-	-	-	-	3,060,205
-	-	-	-	-	-	-	-	-	246,252	407,519
-	-	-	-	-	-	-	-	-	1,744,064	1,630,052
-	-	-	-	-	-	-	-	-	5,906,013	5,762,882
-	-	-	-	-	-	-	-	-	4,097,804	4,088,967
-	-	-	-	-	-	-	-	-	34,597	34,503
-	-	-	-	-	-	-	-	-	447,479	480,867
-	-	19,988	-	-	-	-	-	-	19,988	-
-	-	-	-	-	-	-	-	-	105,336	-
-	-	-	-	-	-	-	-	-	6,554,000	-
4,744	-	19,988	-	-	6,156	-	-	-	35,472,549	32,648,365
-	100,120	-	-	-	-	-	-	-	100,120	95,130
-	2,000	-	-	-	-	-	-	-	2,000	2,000
-	102,120	-	-	-	-	-	-	-	102,120	97,130
-	-	-	-	-	-	-	-	-	(6,156)	-
-	-	-	-	-	-	-	-	-	(500,000)	-
-	-	(88,000)	-	-	-	-	-	-	(483,499)	(580,248)
-	-	(279,500)	-	-	-	-	-	-	(691,548)	(527,846)
-	-	-	-	(1,416,880)	-	-	-	-	(1,416,880)	(1,639,870)
-	-	(853,190)	-	-	-	-	-	-	(1,869,000)	(1,869,000)
-	(3,000,551)	-	-	-	-	-	-	-	(3,000,551)	(3,037,350)
-	-	(5,227)	-	(5,592)	(1,461,732)	-	-	-	(1,472,551)	(2,881,330)
-	-	-	-	-	-	-	-	-	-	(400,000)
-	-	-	-	-	-	-	-	-	(240,000)	-
-	-	-	-	-	-	-	-	-	(40,000)	-
-	-	-	-	-	-	-	-	-	(182,249)	(9,838)
-	-	-	(100,000)	-	-	-	-	-	(2,360,732)	(629)
-	-	-	-	-	-	-	-	-	(274,840)	(200,000)
-	(3,000,551)	(1,325,917)	(100,000)	(1,422,472)	(1,461,732)	-	-	-	(12,538,006)	(11,146,111)
-	(102,120)	-	-	-	-	-	-	-	(102,120)	(97,130)
3	-	-	1,870	-	-	-	-	-	34,308	30,058
-	-	-	-	-	-	-	-	-	43,163	4,523
-	-	-	-	-	-	-	-	-	-	175,000
4,747	(3,000,551)	(1,305,929)	(98,130)	(1,422,472)	(1,455,576)	-	-	-	23,012,014	21,711,835
6,195,170	88,576	5,878,618	782,038	254,814	(1,187,591)	64,393	658	-	19,128,678	(16,284,873)
3,778,903	3,466,993	6,032,295	1,192,515	1,519,421	(741,387)	1,674,713	13,279	-	26,068,390	42,353,263
\$ 9,974,073	\$ 3,555,569	\$ 11,910,913	\$ 1,974,553	\$ 1,774,235	\$ (1,928,978)	\$ 1,739,106	\$ 13,937	\$ -	\$ 45,197,068	\$ 26,068,390

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-4

AREAWIDE SERVICE AREA  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

ASSETS	2009	2008
Equity in General Cash Pool	\$ 73,498,377	\$ 71,957,700
Master Lease Agreement Escrow	-	154,863
Accrued Interest	470,090	-
Taxes Receivable:		
Delinquent Taxes	5,293,765	4,200,915
Tax Liens	250,319	262,552
Penalties and Interest	1,581,405	1,335,492
Less: Allowance for Uncollectibles	(69,352)	(63,615)
Total Net Taxes Receivable	7,056,137	5,735,344
Accounts Receivable	10,884,363	9,199,668
Less: Allowance for Uncollectibles	(4,389,284)	(1,585,276)
Total Net Accounts Receivable	6,495,079	7,614,392
Intergovernmental Receivables	399,144	456,207
Due from Component Units:		
Anchorage Community Development Authority	108,417	119,977
Due from Other Sub-Funds:		
Former City Service Area Fund	6,092	6,045
Building Safety Fund	1,075,024	135,346
State Grants Fund	416,772	-
Federal Grants Fund	427,554	1,146,575
Girdwood Valley Capital Projects Fund	200,365	421,526
MOA Trust Fund	-	200,786
Merrill Field Airport Fund	857,433	-
Information Technology Fund	3,653,125	-
Other Restricted Resources Fund	139,819	63,922
Total Due from Other Sub-Funds	6,776,184	1,974,200
Long-Term Loans Receivable	42,735,000	45,565,000
Inventories, at Cost	787,778	730,651
Prepaid Items and Deposits	559	80,506
Advance to Areawide Capital Projects Fund	1,668,733	-
<b>TOTAL ASSETS</b>	<b>\$ 139,995,498</b>	<b>\$ 134,388,840</b>

LIABILITIES AND SUB-FUND BALANCE

<b>LIABILITIES</b>		
Accounts Payable and Contract Retainages	\$ 3,568,702	\$ 4,072,178
Accrued Payroll Liabilities	3,592,881	3,652,286
Due to Component Units:		
Anchorage School District	77,649,194	72,657,237
Anchorage Community Development Authority	13,836	-
Total Due to Component Units	77,663,030	72,657,237
Deferred Revenue and Deposits	48,806,055	50,990,307
Total Liabilities	133,630,668	131,372,008
<b>SUB-FUND BALANCE</b>		
Reserved for Encumbrances	-	135,166
Reserved for Inventories	787,778	730,651
Reserved for Prepaid Items and Deposits	559	80,506
Reserved for Long-Term Loans	1,580,905	-
Unreserved, Designated for Bond Rating and Operating Emergencies	3,995,588	2,070,509
Unreserved, Undesignated for Service Area	-	-
Total Sub-Fund Balance	6,364,830	3,016,832
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>	<b>\$ 139,995,498</b>	<b>\$ 134,388,840</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-5

AREAWIDE SERVICE AREA  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING  
 SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE  
 For The Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>		
Taxes	\$ 255,423,230	\$ 244,622,770
Assessments	2,324,750	2,086,576
Licenses and Permits	4,485,387	4,452,563
Intergovernmental	15,788,239	20,044,551
Charges for Services	21,908,438	22,784,458
Fines and Forfeitures	1,263,300	1,403,733
Investment Income	1,853,538	58,156
Restricted Contributions	-	560
Other	888,813	1,920,737
<b>Total Revenues</b>	<u>303,935,695</u>	<u>297,374,104</u>
<b>EXPENDITURES</b>		
General Government:		
Assembly	3,012,945	3,654,291
Equal Rights Commission	704,484	767,592
Internal Audit	12	22,513
Office of the Mayor	467,271	1,677,048
Municipal Attorney	2,772,786	1,624,695
Municipal Manager	(709,922)	(158,179)
Finance	6,573,208	9,377,599
Information Technology	87,368	626,114
Employee Relations	433,447	346,297
Purchasing	401,843	596,185
Heritage Land Bank	(991,431)	690,573
<b>Total General Government</b>	<u>12,752,011</u>	<u>19,224,728</u>
Public Safety:		
Health and Human Services	13,231,284	13,852,536
Fire Services	21,159,990	21,625,408
Police Services	5,119,930	5,876,114
<b>Total Public Safety</b>	<u>39,511,204</u>	<u>41,354,058</u>
Public Services:		
Economic and Community Development	26,833,474	27,605,271
Public Transportation	19,034,674	21,312,910
Public Works	5,911,454	6,656,584
Education	225,459,645	212,165,785
Maintenance and Operations	(290,145)	(397,356)
<b>Total Public Services</b>	<u>276,949,102</u>	<u>267,343,194</u>
Debt Service:		
Principal	1,454,252	1,578,676
Interest and Fiscal Charges	1,400,435	2,002,412
<b>Total Debt Service</b>	<u>2,854,687</u>	<u>3,581,088</u>
<b>Total Expenditures</b>	<u>332,067,004</u>	<u>331,503,068</u>
Deficiency of Revenues over Expenditures	<u>(28,131,309)</u>	<u>(34,128,964)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers from Other Funds	35,441,661	31,644,020
Transfers to Other Funds	(3,978,734)	(2,767,536)
Proceeds from Sale of Assets	16,380	11,677
Loan Proceeds	-	175,000
<b>Net Other Financing Sources</b>	<u>31,479,307</u>	<u>29,063,161</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses</b>	<u>3,347,998</u>	<u>(5,065,803)</u>
Sub-Fund Balance, January 1	<u>3,016,832</u>	<u>8,082,635</u>
Sub-Fund Balance, December 31	<u>\$ 6,364,830</u>	<u>\$ 3,016,832</u>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-6  
(Additional Information)AREAWIDE SERVICE AREA  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN  
For the Year Ended December 31, 2009

	Estimated	Actual	Variance With Final Budget
<b>Revenues:</b>			
<b>Taxes:</b>			
Real Property	\$ 202,041,066	\$ 200,936,792	\$ (1,104,274)
Personal Property	20,770,207	21,667,644	897,437
Aircraft	225,000	209,274	(15,726)
Motor Vehicle Registration	3,233,250	2,763,444	(469,806)
Motor Vehicle Rental	4,419,000	4,357,508	(61,492)
Hotel and Motel	8,293,150	7,015,665	(1,277,485)
Tobacco	16,300,000	16,550,062	250,062
Penalties and Interest	2,381,870	1,922,841	(459,029)
<b>Total Taxes</b>	<u>257,663,543</u>	<u>255,423,230</u>	<u>(2,240,313)</u>
<b>Assessments In Lieu of Taxes:</b>			
Municipal Enterprise Service Assessment	473,200	477,238	4,038
Assessments in Lieu of Property Taxes	1,580,741	1,847,512	266,771
<b>Total Assessments In Lieu of Taxes</b>	<u>2,053,941</u>	<u>2,324,750</u>	<u>270,809</u>
<b>Licenses and Permits:</b>			
Taxicab Permits and Revisions	801,880	648,943	(152,937)
Chauffeur Licenses and Renewals	12,500	21,580	9,080
Construction and ROW Permits	619,250	700,258	81,008
Animal Licenses	257,000	245,020	(11,980)
Vehicle Emission Certificates	1,564,550	1,604,683	40,133
Local Business Licenses	45,000	44,450	(550)
Landscaping Plan Reviews	-	1,625	1,625
Building Permit Plan Reviews	200,000	247,846	47,846
Inspections	1,220,253	704,092	(516,161)
Land Use Permits	222,500	86,430	(136,070)
Miscellaneous Permits	222,260	180,460	(41,800)
<b>Total Licenses and Permits</b>	<u>5,165,193</u>	<u>4,485,387</u>	<u>(679,806)</u>
<b>Intergovernmental:</b>			
<b>Federal Government:</b>			
Other Federal Grants - Direct	2,585,726	31,950	(2,553,776)
<b>State of Alaska:</b>			
Fisheries Tax	68,830	185,120	116,290
Electric Co-op Allocation	569,050	552,421	(16,629)
Municipal Assistance	18,000,000	15,018,748	(2,981,252)
<b>Total Intergovernmental</b>	<u>21,223,606</u>	<u>15,788,239</u>	<u>(5,435,367)</u>
<b>Charges for Services:</b>			
Sports and Parks Activities	70,000	83,146	13,146
School District Service Fees	45,500	124,037	78,537
Ambulance Service Fees	5,432,750	4,679,985	(752,765)
E-911 Surcharge	6,831,321	6,780,459	(50,862)
DWI Impound Administrative Fees	510,000	644,675	134,675
Health Service Fees	388,840	451,859	63,019
Sanitary Inspection Fees	1,325,210	1,167,136	(158,074)
Cemetery Fees	228,000	261,987	33,987
Zoning Fees	425,000	368,975	(56,025)
Maps and Publications	5,000	7,130	2,130
Platting Fees	630,000	293,000	(337,000)
Fire Alarm Fees	20,000	27,955	7,955
Animal Shelter Fees	396,750	343,260	(53,490)
Mapping Fees	85,000	17,649	(67,351)
Transit Fees	3,703,831	3,763,248	59,417
Transit Advertising Fees	306,000	333,269	27,269
Museum Admission Fees	-	2,020	2,020
Library Fees	4,000	4,441	441
Lost Book Reimbursement	39,000	47,854	8,854
Sale of Books	60,000	48,807	(11,193)
Copier Fees	36,850	28,225	(8,625)
Reimbursed Costs	3,157,901	2,338,749	(819,152)
Miscellaneous Services	146,000	90,572	(55,428)
<b>Total Charges for Services</b>	<u>23,846,953</u>	<u>21,908,438</u>	<u>(1,938,515)</u>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-6  
(Additional Information)AREAWIDE SERVICE AREA  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN  
For the Year Ended December 31, 2009

	Estimated	Actual	Variance With Final Budget
Fines and Forfeitures:			
Parking Enforcement Fines	820,000	744,598	(75,402)
Library Book Fines	220,000	185,009	(34,991)
Pre-Trial Diversion Costs	300,000	198,571	(101,429)
Other Fines and Forfeitures	197,900	135,122	(62,778)
Total Fines and Forfeitures	<u>1,537,900</u>	<u>1,263,300</u>	<u>(274,600)</u>
Investment Income:			
Short-Term Investments	589,779	1,867,704	1,277,925
Other (Loss)	397,700	(14,166)	(411,866)
Total Investment Income	<u>987,479</u>	<u>1,853,538</u>	<u>866,059</u>
Other:			
Leases and Rentals	410,000	302,743	(107,257)
Land Sales	44,000	55,552	11,552
Parking Garages and Lots	-	3,200	3,200
Ticket Surcharges	182,000	238,752	56,752
Insurance Recoveries	43,162	43,163	1
Appeal Receipts	4,000	960	(3,040)
Prior Year Expenditure Recovery	227,790	137,167	(90,623)
Miscellaneous	115,700	107,276	(8,424)
Total Other	<u>1,026,652</u>	<u>888,813</u>	<u>(137,839)</u>
Total Revenues	<u>313,505,267</u>	<u>303,935,695</u>	<u>(9,569,572)</u>
Transfers from Other Funds:			
MOA Trust Fund	6,400,000	6,500,000	100,000
Areawide Capital Projects Fund	668,110	-	(668,110)
Electric Utility Fund	9,931,984	9,806,116	(125,868)
Refuse Utility Fund	255,185	246,252	(8,933)
Solid Waste Utility Fund	1,933,143	1,744,064	(189,079)
Water Utility Fund	5,649,040	5,906,013	256,973
Wastewater Utility Fund	3,919,231	4,097,804	178,573
Airport Fund	34,304	34,597	293
Port Fund	443,693	447,479	3,786
General Liability & Worker's Compensation Fund	105,336	105,336	-
Retirement COP Debt Service Fund	6,554,000	6,554,000	-
Total Transfers from Other Funds	<u>35,894,026</u>	<u>35,441,661</u>	<u>(452,365)</u>
Proceeds from Sale of Assets	-	16,380	16,380
TOTAL	<u>\$ 349,399,293</u>	<u>\$ 339,393,736</u>	<u>\$ (10,005,557)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-7  
(Additional Information)

AREAWIDE SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET  
For the Year Ended December 31, 2009

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Assembly	\$ 2,783,096	\$ 2,813,543	\$ 3,012,945	\$ (2,010)	\$ 3,010,935	\$ (197,392)
Equal Rights Commission	861,630	794,033	704,484	-	704,484	89,549
Internal Audit	187	(2)	12	-	12	(14)
Office of the Mayor	318,203	320,987	467,271	-	467,271	(146,284)
Municipal Attorney	1,791,305	2,516,717	2,772,786	-	2,772,786	(256,069)
Municipal Manager	(613,575)	(738,565)	(709,922)	-	(709,922)	(28,643)
Finance	8,990,559	7,226,783	6,573,208	(285)	6,572,923	653,860
Information Technology	266,401	177,765	87,368	-	87,368	90,397
Employee Relations	166,452	319,787	433,447	-	433,447	(113,660)
Purchasing	343,553	198,404	401,843	-	401,843	(203,439)
Heritage Land Bank	686,807	771,412	(991,431)	-	(991,431)	1,762,843
Total General Government	<u>15,594,618</u>	<u>14,400,864</u>	<u>12,752,011</u>	<u>(2,295)</u>	<u>12,749,716</u>	<u>1,651,148</u>
Public Safety:						
Health and Human Services	14,430,677	13,805,638	13,231,284	(285)	13,230,999	574,639
Fire Services	21,569,301	20,900,593	21,159,990	(12,675)	21,147,315	(246,722)
Police Services	5,490,444	6,093,606	5,119,930	(2,000)	5,117,930	975,676
Total Public Safety	<u>41,490,422</u>	<u>40,799,837</u>	<u>39,511,204</u>	<u>(14,960)</u>	<u>39,496,244</u>	<u>1,303,593</u>
Public Services:						
Economic and Community Development	29,397,250	28,510,418	26,833,474	(12,748)	26,820,726	1,689,692
Public Transportation	21,548,029	19,800,102	19,034,674	(16,235)	19,018,439	781,663
Public Works	6,112,507	5,981,092	5,911,454	-	5,911,454	69,638
Education	-	225,459,645	225,459,645	-	225,459,645	-
Maintenance and Operations	563,986	269,312	(290,145)	-	(290,145)	559,457
Total Public Services	<u>57,621,772</u>	<u>280,020,569</u>	<u>276,949,102</u>	<u>(28,983)</u>	<u>276,920,119</u>	<u>3,100,450</u>
Debt Service:						
Principal	1,358,000	1,454,253	1,454,252	-	1,454,252	1
Interest and Fiscal Charges	1,151,350	1,841,366	1,400,435	-	1,400,435	440,931
Total Debt Service	<u>2,509,350</u>	<u>3,295,619</u>	<u>2,854,687</u>	<u>-</u>	<u>2,854,687</u>	<u>440,932</u>
Transfers to Other Funds:						
Building Safety Fund	-	6,156	6,156	-	6,156	-
Convention Center Operating Reserve Fund	-	500,000	500,000	-	500,000	-
State Grants Fund	460,180	395,076	395,076	-	395,076	-
Federal Grants Fund	389,000	411,711	411,711	-	411,711	-
Police/Fire Retiree Medical Liability Fund	222,810	222,810	222,810	-	222,810	-
Areawide Capital Projects Fund	1,752,920	2,286,610	2,260,732	-	2,260,732	25,878
Public Transportation Capital Projects Fund	68,800	192,163	182,249	-	182,249	9,914
Total Operating Transfers to Other Funds	<u>2,893,710</u>	<u>4,014,526</u>	<u>3,978,734</u>	<u>-</u>	<u>3,978,734</u>	<u>35,792</u>
TOTAL	<u>\$ 120,109,872</u>	<u>\$ 342,531,415</u>	<u>\$ 336,045,738</u>	<u>\$ (46,238)</u>	<u>\$ 335,999,500</u>	<u>\$ 6,531,915</u>



MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-8  
(Additional Information)

AREAWIDE SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For the Year Ended December 31, 2009

	Personal Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
<b>General Government:</b>								
Assembly	\$ 1,853,671	\$ 10,849	\$ 768,172	\$ -	\$ 7,626	\$ 696,582	\$ (323,955)	\$ 3,012,945
Equal Rights Commission	545,121	684	9,863	-	925	147,891	-	704,484
Internal Audit	481,619	486	7,361	-	-	48,653	(538,107)	12
Office of the Mayor	1,240,874	8,163	289,005	-	519	615,539	(1,686,829)	467,271
Municipal Attorney	5,494,356	32,773	1,640,899	-	-	419,063	(4,814,305)	2,772,786
Municipal Manager	1,487,956	14,776	81,333	1,033,785	-	770,357	(3,064,344)	323,863
Finance	10,360,850	72,296	793,471	187,841	27,884	2,377,510	(7,058,803)	6,761,049
Information Technology	651,183	58,825	556,232	-	1,720	261,508	(1,442,100)	87,368
Employee Relations	1,777,082	11,841	298,476	-	2,175	496,423	(2,152,550)	433,447
Purchasing	1,301,070	7,995	125,272	-	3,641	134,444	(1,170,579)	401,843
Heritage Land Bank	297,342	431	6,401,259	-	922	88,367	(7,779,752)	(991,431)
<b>Total General Government</b>	<b>25,491,124</b>	<b>219,119</b>	<b>10,971,343</b>	<b>1,221,626</b>	<b>45,412</b>	<b>6,056,337</b>	<b>(30,031,324)</b>	<b>13,973,637</b>
<b>Public Safety:</b>								
Health and Human Services	6,038,203	160,362	4,226,580	304,565	48,228	10,845,552	(8,087,641)	13,535,849
Fire Services	14,967,104	1,335,916	5,893,057	655,084	142,944	14,145,162	(15,324,193)	21,815,074
Police Services	-	4,523	1,491,441	-	-	3,623,966	-	5,119,930
<b>Total Public Safety</b>	<b>21,005,307</b>	<b>1,500,801</b>	<b>11,611,078</b>	<b>959,649</b>	<b>191,172</b>	<b>28,614,680</b>	<b>(23,411,834)</b>	<b>40,470,853</b>
<b>Public Services:</b>								
Economic and Community Development	10,255,690	95,642	10,002,355	171,694	106,638	8,287,229	(1,914,080)	27,005,168
Public Transportation	13,150,627	3,267,699	2,706,110	501,718	-	3,138,228	(3,227,990)	19,536,392
Public Works	12,388,416	169,884	767,326	-	65,812	8,042,102	(15,522,086)	5,911,454
Education	-	-	225,459,645	-	-	-	-	225,459,645
Maintenance and Operations	5,497,834	517,788	5,827,041	-	16,139	2,745,260	(14,894,207)	(290,145)
<b>Total Public Services</b>	<b>41,292,567</b>	<b>4,051,013</b>	<b>244,762,477</b>	<b>673,412</b>	<b>188,589</b>	<b>22,212,819</b>	<b>(35,558,363)</b>	<b>277,622,514</b>
<b>Transfers to Other Funds:</b>								
Building Safety Fund	-	-	6,156	-	-	-	-	6,156
Convention Center Operating Reserve Fund	-	-	500,000	-	-	-	-	500,000
State Grants Fund	-	-	395,076	-	-	-	-	395,076
Federal Grants Fund	-	-	411,711	-	-	-	-	411,711
Police/Fire Retiree Medical Liability Fund	-	-	222,810	-	-	-	-	222,810
Areawide Capital Projects Fund	-	-	2,260,732	-	-	-	-	2,260,732
Public Transportation Capital Projects Fund	-	-	182,249	-	-	-	-	182,249
<b>Total Transfers to Other Funds</b>	<b>-</b>	<b>-</b>	<b>3,978,734</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,978,734</b>
<b>TOTAL</b>	<b>\$ 87,788,998</b>	<b>\$ 5,770,933</b>	<b>\$ 271,323,632</b>	<b>\$ 2,854,687</b>	<b>\$ 425,173</b>	<b>\$ 56,883,836</b>	<b>\$ (89,001,521)</b>	<b>\$ 336,045,738</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-9

FORMER CITY SERVICE AREA  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

ASSETS

	<u>2009</u>	<u>2008</u>
Taxes Receivable:		
Delinquent Taxes	\$ 7,585	\$ 7,584
Less: Allowance for Uncollectibles	(4)	(4)
Total Net Taxes Receivable	<u>7,581</u>	<u>7,580</u>
Special Assessments Receivable:		
Current	3,562	3,056
Delinquent	79,322	79,322
Deferred	24,701	25,206
Total Special Assessments Receivable	<u>107,585</u>	<u>107,584</u>
TOTAL ASSETS	<u>\$ 115,166</u>	<u>\$ 115,164</u>

LIABILITIES AND SUB-FUND BALANCE

LIABILITIES		
Due to Areawide	\$ 6,092	\$ 6,045
Deferred Revenue	58,227	58,119
Total Liabilities	<u>64,319</u>	<u>64,164</u>
SUB-FUND BALANCE		
Unreserved, Designated for Bond Rating	15	227
Unreserved, Undesignated for Service Area	50,832	50,773
Total Sub-Fund Balance	<u>50,847</u>	<u>51,000</u>
TOTAL LIABILITIES AND SUB-FUND BALANCE	<u>\$ 115,166</u>	<u>\$ 115,164</u>

EXHIBIT AA-10

FORMER CITY SERVICE AREA  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN SUB-FUND BALANCE  
For the Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
REVENUES		
Taxes	\$ 597	\$ 2,967
Investment Loss	(414)	(220)
Total Revenues	<u>183</u>	<u>2,747</u>
EXPENDITURES		
Public Services:		
Maintenance and Operations	336	338
Debt Service:		
Interest and Fiscal Charges	-	7
Total Expenditures	<u>336</u>	<u>345</u>
Excess (Deficiency) of Revenues over Expenditures	(153)	2,402
Sub-Fund Balance, January 1	51,000	48,598
Sub-Fund Balance, December 31	<u>\$ 50,847</u>	<u>\$ 51,000</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-11  
(Additional Information)

FORMER CITY SERVICE AREA  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2009

	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ -	\$ (97)	\$ (97)
Personal Property	-	164	164
Penalties and Interest	-	530	530
Total Taxes	-	597	597
Investment Loss - Short-Term Investments	-	(414)	(414)
TOTAL	\$ -	\$ 183	\$ 183

EXHIBIT AA-12  
(Additional Information)

FORMER CITY SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES COMPARED WITH BUDGET  
For the Year Ended December 31, 2009

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Maintenance and Operations	\$ 459	\$ 356	\$ 336	\$ -	\$ 336	\$ 20
Debt Service:						
Interest and Fiscal Charges	-	300	-	-	-	300
TOTAL	\$ 459	\$ 656	\$ 336	\$ -	\$ 336	\$ 320

EXHIBIT AA-13  
(Additional Information)

FORMER CITY SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For the Year Ended December 31, 2009

	Debt Service	Charges From Other Departments	Actual on GAAP Basis
Public Services:			
Maintenance and Operations	\$ -	\$ 336	\$ 336

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-14

CHUGIAK FIRE SERVICE AREA  
COMPARATIVE BALANCE SHEETS

December 31, 2009 and 2008

ASSETS

	2009	2008
Equity in General Cash Pool	\$ 700,659	\$ 678,614
Taxes Receivable:		
Delinquent Taxes	41,150	32,236
Penalties and Interest	5,841	4,880
Less: Allowance for Uncollectibles	(285)	(236)
Total Net Taxes Receivable	<u>46,706</u>	<u>36,880</u>
Intergovernmental Receivables	1,131	1,293
<b>TOTAL ASSETS</b>	<u><u>\$ 748,496</u></u>	<u><u>\$ 716,787</u></u>

LIABILITIES AND SUB-FUND BALANCE

LIABILITIES		
Accounts Payable	\$ -	\$ 148
Deferred Revenue	35,198	30,852
Total Liabilities	<u>35,198</u>	<u>31,000</u>
SUB-FUND BALANCE		
Unreserved, Designated for Bond Rating and Operating Emergencies	117,428	115,835
Unreserved, Undesignated for Service Area	595,870	569,952
Total Sub-Fund Balance	<u>713,298</u>	<u>685,787</u>
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>	<u><u>\$ 748,496</u></u>	<u><u>\$ 716,787</u></u>

EXHIBIT AA-15

CHUGIAK FIRE SERVICE AREA  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER  
FINANCING USES AND CHANGES IN SUB-FUND BALANCE  
For the Years Ended December 31, 2009 and 2008

	2009	2008
REVENUES		
Taxes	\$ 1,059,347	\$ 1,080,361
Intergovernmental	1,757	1,825
Charges for Services	144	304
Investment Income (Loss)	30,965	(4,953)
Other	143	-
Total Revenues	<u>1,092,356</u>	<u>1,077,537</u>
EXPENDITURES		
Public Safety:		
Fire and Rescue Operations	824,845	1,077,226
Excess of Revenues over Expenditures	<u>267,511</u>	<u>311</u>
OTHER FINANCING USES		
Transfers to Other Funds	(240,000)	-
Excess of Revenues over Expenditures and Other Financing Uses	<u>27,511</u>	<u>311</u>
Sub-Fund Balance, January 1	685,787	685,476
Sub-Fund Balance, December 31	<u><u>\$ 713,298</u></u>	<u><u>\$ 685,787</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-16  
(Additional Information)

CHUGIAK FIRE SERVICE AREA  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2009

	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 1,020,472	\$ 1,019,355	\$ (1,117)
Personal Property	26,418	24,782	(1,636)
Motor Vehicle Registration	9,840	8,411	(1,429)
Penalties and Interest	7,320	6,799	(521)
Total Taxes	<u>1,064,050</u>	<u>1,059,347</u>	<u>(4,703)</u>
Intergovernmental:			
Electric Co-op Allocation	1,810	1,757	(53)
Investment Income - Short-Term Investments	46,790	30,965	(15,825)
Charges for Services	-	144	144
Other:			
Prior Year Expenditure Recovery	-	143	143
TOTAL	<u>\$ 1,112,650</u>	<u>\$ 1,092,356</u>	<u>\$ (20,294)</u>

EXHIBIT AA-17  
(Additional Information)

CHUGIAK FIRE SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET  
For the Year Ended December 31, 2009

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ 1,106,265	\$ 1,112,650	\$ 824,845	\$ -	\$ 824,845	\$ 287,805
Transfers to Other Funds:						
Chugiak Fire Capital Projects Fund	-	240,000	240,000	-	240,000	-
TOTAL	<u>\$ 1,106,265</u>	<u>\$ 1,352,650</u>	<u>\$ 1,064,845</u>	<u>\$ -</u>	<u>\$ 1,064,845</u>	<u>\$ 287,805</u>

EXHIBIT AA-18  
(Additional Information)

CHUGIAK FIRE SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For the Year Ended December 31, 2009

	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Public Safety:							
Fire Services	\$ 8,229	\$ 726,796	\$ -	\$ -	\$ 106,320	\$ (16,500)	\$ 824,845
Transfers to Other Funds:							
Chugiak Fire Capital Projects Fund	-	240,000	-	-	-	-	240,000
TOTAL	<u>\$ 8,229</u>	<u>\$ 966,796</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 106,320</u>	<u>\$ (16,500)</u>	<u>\$ 1,064,845</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-19

GLEN ALPS SERVICE AREA  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

ASSETS		
	2009	2008
Equity in General Cash Pool	\$ 169,833	\$ 175,382
Taxes Receivable:		
Delinquent Taxes	9,977	12,552
Penalties and Interest	565	816
Less: Allowance for Uncollectibles	(24)	(32)
Total Net Taxes Receivable	10,518	13,336
Intergovernmental Receivables	323	370
<b>TOTAL ASSETS</b>	<b>\$ 180,674</b>	<b>\$ 189,088</b>
LIABILITIES AND SUB-FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 19,931	\$ 23,689
Deferred Revenue	8,004	11,477
Total Liabilities	27,935	35,166
SUB-FUND BALANCE		
Unreserved, Designated for Bond Rating and Operating Emergencies	88,710	83,407
Unreserved, Undesignated for Service Area	64,029	70,515
Total Sub-Fund Balance	152,739	153,922
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>	<b>\$ 180,674</b>	<b>\$ 189,088</b>

EXHIBIT AA-20

GLEN ALPS SERVICE AREA  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER  
FINANCING USES AND CHANGES IN SUB-FUND BALANCE  
For the Years Ended December 31, 2009 and 2008

	2009	2008
REVENUES		
Taxes	\$ 304,469	\$ 296,906
Intergovernmental	495	514
Investment Income (Loss)	9,053	(2,175)
Total Revenues	314,017	295,245
EXPENDITURES		
Public Services:		
Maintenance and Operations	275,200	329,061
Excess (Deficiency) of Revenues over Expenditures	38,817	(33,816)
OTHER FINANCING USES		
Transfers to Other Funds	(40,000)	-
Deficiency of Revenues over Expenditures and Other Financing Uses	(1,183)	(33,816)
Sub-Fund Balance, January 1	153,922	187,738
Sub-Fund Balance, December 31	<b>\$ 152,739</b>	<b>\$ 153,922</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-21  
(Additional Information)

GLEN ALPS SERVICE AREA  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2009

	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 293,445	\$ 295,334	\$ 1,889
Personal Property	3,818	4,564	746
Motor Vehicle Registration	2,810	2,402	(408)
Penalties and Interest	1,940	2,169	229
Total Taxes	<u>302,013</u>	<u>304,469</u>	<u>2,456</u>
Intergovernmental:			
Electric Co-op Allocation	510	495	(15)
Investment Income - Short-Term Investments	7,880	9,053	1,173
TOTAL	<u>\$ 310,403</u>	<u>\$ 314,017</u>	<u>\$ 3,614</u>

EXHIBIT AA-22  
(Additional Information)

GLEN ALPS SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET  
For the Year Ended December 31, 2009

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Maintenance and Operations	\$ 273,783	\$ 300,401	\$ 275,200	\$ -	\$ 275,200	\$ 25,201
Transfers to Other Funds:						
Miscellaneous Pass Thru Capital Projects Fund	40,000	40,000	40,000	-	40,000	-
TOTAL	<u>\$ 313,783</u>	<u>\$ 340,401</u>	<u>\$ 315,200</u>	<u>\$ -</u>	<u>\$ 315,200</u>	<u>\$ 25,201</u>

EXHIBIT AA-23  
(Additional Information)

GLEN ALPS SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For the Year Ended December 31, 2009

	Other Services and Charges	Charges From Other Departments	Actual on GAAP Basis
Public Services:			
Maintenance and Operations	\$ 244,636	\$ 30,564	\$ 275,200
Transfers to Other Funds:			
Miscellaneous Pass Thru Capital Projects Fund	40,000	-	40,000
TOTAL	<u>\$ 284,636</u>	<u>\$ 30,564</u>	<u>\$ 315,200</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-24

GIRDWOOD VALLEY SERVICE AREA  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

	2009	2008
ASSETS		
Equity in General Cash Pool	\$ 710,065	\$ 380,646
Taxes Receivable:		
Delinquent Taxes	36,967	28,205
Penalties and Interest	5,851	4,615
Less: Allowance for Uncollectibles	(295)	(216)
Total Net Taxes Receivable	<u>42,523</u>	<u>32,604</u>
Accounts Receivable	783	-
Intergovernmental Receivables	<u>1,612</u>	<u>1,842</u>
TOTAL ASSETS	<u>\$ 754,983</u>	<u>\$ 415,092</u>

LIABILITIES AND SUB-FUND BALANCE

LIABILITIES		
Accounts Payable	\$ 219,940	\$ 74,990
Accrued Payroll Liabilities	1,224	-
Deferred Revenue	<u>34,347</u>	<u>28,117</u>
Total Liabilities	<u>255,511</u>	<u>103,107</u>
SUB-FUND BALANCE		
Unreserved, Designated for Bond Rating and Operating Emergencies	499,472	311,985
Unreserved, Undesignated for Service Area	-	-
Total Sub-Fund Balance	<u>499,472</u>	<u>311,985</u>
TOTAL LIABILITIES AND SUB-FUND BALANCE	<u>\$ 754,983</u>	<u>\$ 415,092</u>

EXHIBIT AA-25

GIRDWOOD VALLEY SERVICE AREA  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER  
FINANCING USES AND CHANGES IN SUB-FUND BALANCE  
For the Years Ended December 31, 2009 and 2008

	2009	2008
REVENUES		
Taxes	\$ 1,936,941	\$ 1,433,139
Intergovernmental	2,495	4,043
Charges for Services	9,272	1,481
Investment Income (Loss)	23,531	(25,089)
Restricted Contributions	36,284	-
Other	<u>20,257</u>	<u>-</u>
Total Revenues	<u>2,028,780</u>	<u>1,413,574</u>
EXPENDITURES		
Public Safety:		
Fire and Rescue Operations	549,588	481,114
Public Services:		
Economic and Community Development	259,705	205,435
Maintenance and Operations	728,286	913,375
Total Public Services	<u>987,991</u>	<u>1,118,810</u>
Debt Service:		
Principal	20,000	20,000
Interest and Fiscal Charges	8,537	10,087
Total Debt Service	<u>28,537</u>	<u>30,087</u>
Total Expenditures	<u>1,566,116</u>	<u>1,630,011</u>
Excess (Deficiency) of Revenues over Expenditures	462,664	(216,437)
OTHER FINANCING USES		
Transfers to Other Funds	<u>(275,177)</u>	<u>(200,000)</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Uses	187,487	(416,437)
Sub-Fund Balance, January 1	311,985	728,422
Sub-Fund Balance, December 31	<u>\$ 499,472</u>	<u>\$ 311,985</u>



MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-26  
(Additional Information)

GIRDWOOD VALLEY SERVICE AREA  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2009

	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 1,839,116	\$ 1,833,137	\$ (5,979)
Personal Property	61,766	80,008	18,242
Motor Vehicle Registration	14,020	11,984	(2,036)
Penalties and Interest	8,500	11,832	3,332
Tax Cost Recoveries	-	(20)	(20)
Total Taxes	1,923,402	1,936,941	13,539
Intergovernmental:			
Electric Co-op Allocation	2,570	2,495	(75)
Charges for Services:			
Recreation Centers and Programs	6,000	6,616	616
Camping Fees	-	400	400
Reimbursed Costs	-	2,256	2,256
Total Charges for Services	6,000	9,272	3,272
Investment Income - Short-Term Investments	10,370	23,531	13,161
Restricted Contributions	36,000	36,284	284
Other:			
Prior Year Expenditure Recovery	-	19,474	19,474
Building Rental	-	783	783
Total Other	-	20,257	20,257
<b>TOTAL</b>	<b>\$ 1,978,342</b>	<b>\$ 2,028,780</b>	<b>\$ 50,438</b>

EXHIBIT AA-27  
(Additional Information)

GIRDWOOD VALLEY SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET  
For the Year Ended December 31, 2009

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ 468,723	\$ 542,489	\$ 549,588	\$ -	\$ 549,588	\$ (7,099)
Public Services:						
Economic and Community Development	240,588	282,157	259,705	-	259,705	22,452
Maintenance and Operations	653,221	849,401	728,286	-	728,286	121,115
Total Public Services	893,809	1,131,558	987,991	-	987,991	143,567
Debt Service:						
Principal	20,000	20,000	20,000	-	20,000	-
Interest and Fiscal Charges	8,550	9,119	8,537	-	8,537	582
Total Debt Service	28,550	29,119	28,537	-	28,537	582
Transfers to Other Funds:						
Girdwood Valley Capital Projects Fund	265,770	274,840	274,840	-	274,840	-
Federal Grants Fund	-	337	337	-	337	-
Total Transfers to Other Funds	265,770	275,177	275,177	-	275,177	-
<b>TOTAL</b>	<b>\$ 1,656,852</b>	<b>\$ 1,978,343</b>	<b>\$ 1,841,293</b>	<b>\$ -</b>	<b>\$ 1,841,293</b>	<b>\$ 137,050</b>

EXHIBIT AA-28  
(Additional Information)

GIRDWOOD VALLEY SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For the Year Ended December 31, 2009

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Fire Services	\$ -	\$ 72	\$ 448,107	\$ 28,537	\$ 4,337	\$ 124,632	\$ (27,560)	\$ 578,125
Public Services:								
Economic and Community Development	29,492	10,460	185,831	-	195	33,727	-	259,705
Maintenance and Operations	-	16,226	649,603	-	380	62,077	-	728,286
Total Public Services	29,492	26,686	835,434	-	575	95,804	-	987,991
Transfers to Other Funds:								
Girdwood Valley Capital Projects Fund	-	-	274,840	-	-	-	-	274,840
Federal Grants Fund	-	-	337	-	-	-	-	337
Total Transfers to Other Funds	-	-	275,177	-	-	-	-	275,177
<b>TOTAL</b>	<b>\$ 29,492</b>	<b>\$ 26,758</b>	<b>\$ 1,558,718</b>	<b>\$ 28,537</b>	<b>\$ 4,912</b>	<b>\$ 220,436</b>	<b>\$ (27,560)</b>	<b>\$ 1,841,293</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-29

FORMER BOROUGH ROADS AND DRAINAGE SERVICE AREA  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

ASSETS		
	2009	2008
Equity in General Cash Pool	\$ 97,224	\$ 91,694
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
Special Assessments Receivable:		
Deferred	32,119	32,119
<b>TOTAL ASSETS</b>	<b>\$ 181,999</b>	<b>\$ 176,469</b>
LIABILITIES AND SUB-FUND BALANCE		
LIABILITIES		
Deferred Revenue	\$ 84,775	\$ 84,775
SUB-FUND BALANCE		
Unreserved, Designated for Bond Rating	456	1
Unreserved, Undesignated for Service Area	96,768	91,693
Total Sub-Fund Balance	97,224	91,694
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>	<b>\$ 181,999</b>	<b>\$ 176,469</b>

EXHIBIT AA-30

FORMER BOROUGH ROADS AND DRAINAGE SERVICE AREA  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN SUB-FUND BALANCE  
For the Years Ended December 31, 2009 and 2008

	2009	2008
REVENUES		
Investment Income (Loss)	\$ 5,530	\$ (762)
Other	-	775
Total Revenues	5,530	13
EXPENDITURES		
Public Services:		
Maintenance and Operations	-	-
Excess of Revenues over Expenditures	5,530	13
Sub-Fund Balance, January 1	91,694	91,681
Sub-Fund Balance, December 31	<b>\$ 97,224</b>	<b>\$ 91,694</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-31  
(Additional Information)

FORMER BOROUGH ROADS AND DRAINAGE SERVICE AREA  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2009

	<u>Estimated</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Investment Income - Short-Term Investments	<u>\$ -</u>	<u>\$ 5,530</u>	<u>\$ 5,530</u>

EXHIBIT AA-32  
(Additional Information)

FORMER BOROUGH ROADS AND DRAINAGE SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES COMPARED WITH BUDGET  
For the Year Ended December 31, 2009

	<u>Budget</u>		<u>Actual on GAAP Basis</u>	<u>Adjustment To Budgetary Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Revised</u>				
Public Services: Maintenance and Operations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EXHIBIT AA-33  
(Additional Information)

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, 2009

	<u>Charges From Other Departments</u>	<u>Actual on GAAP Basis</u>
Public Services: Maintenance and Operations	<u>\$ -</u>	<u>\$ -</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-34

FIRE SERVICE AREA  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

ASSETS

	2009	2008
Equity in General Cash Pool	\$ 10,319,497	\$ 7,266,674
Accrued Interest	45,076	-
Taxes Receivable:		
Delinquent Taxes	1,473,938	1,281,408
Penalties and Interest	64,075	81,247
Less: Allowance for Uncollectibles	(9,881)	(10,013)
Total Net Taxes Receivable	<u>1,528,132</u>	<u>1,352,642</u>
Accounts Receivable	123,267	179,668
Less: Allowance for Uncollectibles	(68,817)	(31,893)
Total Net Accounts Receivable	<u>54,450</u>	<u>147,775</u>
Intergovernmental Receivables	62,608	71,572
Prepaid Items and Deposits	11,887	485
<b>TOTAL ASSETS</b>	<b><u>\$ 12,021,650</u></b>	<b><u>\$ 8,839,148</u></b>

LIABILITIES AND SUB-FUND BALANCE

<b>LIABILITIES</b>		
Accounts Payable	\$ 49,243	\$ 69,872
Accrued Payroll Liabilities	2,571,921	2,893,534
Deferred Revenue	1,095,236	1,055,304
Total Liabilities	<u>3,716,400</u>	<u>4,018,710</u>
<b>SUB-FUND BALANCE</b>		
Reserved for Encumbrances	-	39,446
Reserved for Prepaid Items and Deposits	11,887	485
Unreserved, Designated for Bond Rating and Operating Emergencies	6,074,178	4,780,507
Unreserved, Undesignated for Service Area	2,219,185	-
Total Sub-Fund Balance	<u>8,305,250</u>	<u>4,820,438</u>
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>	<b><u>\$ 12,021,650</u></b>	<b><u>\$ 8,839,148</u></b>

EXHIBIT AA-35

FIRE SERVICE AREA  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER  
FINANCING SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE  
For the Years Ended December 31, 2009 and 2008

	2009	2008
<b>REVENUES</b>		
Taxes	\$ 52,361,872	\$ 51,826,757
Licenses and Permits	676,860	570,029
Intergovernmental	96,971	132,106
Charges for Services	396,977	905,055
Investment Income (Loss)	449,511	(77,853)
Other	10,500	58,216
Total Revenues	<u>53,992,691</u>	<u>53,414,310</u>
<b>EXPENDITURES</b>		
Public Safety:		
Fire and Rescue Operations	46,089,763	48,432,542
Debt Service:		
Principal	2,102,864	2,660,130
Interest and Fiscal Charges	1,637,884	1,833,739
Total Debt Service	<u>3,740,748</u>	<u>4,493,869</u>
Total Expenditures	<u>49,830,511</u>	<u>52,926,411</u>
Excess of Revenues over Expenditures	4,162,180	487,899
<b>OTHER FINANCING SOURCES (USES)</b>		
Proceeds from Sale of Assets	16,055	11,217
Transfers from Other Funds	-	687,181
Transfers to Other Funds	(693,423)	(1,097,600)
Net Other Financing Sources (Uses)	<u>(677,368)</u>	<u>(399,202)</u>
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	3,484,812	88,697
Sub-Fund Balance, January 1	4,820,438	4,731,741
Sub-Fund Balance, December 31	<b><u>\$ 8,305,250</u></b>	<b><u>\$ 4,820,438</u></b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-36  
(Additional Information)

FIRE SERVICE AREA  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2009

	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 47,048,834	\$ 46,772,989	\$ (275,845)
Personal Property	4,654,762	4,829,622	174,860
Motor Vehicle Registration	544,640	465,501	(79,139)
Tax Cost Recoveries	-	(541)	(541)
Penalties and Interest	200,010	294,301	94,291
Total Taxes	52,448,246	52,361,872	(86,374)
Licenses and Permits - Building Permit Plan Reviews	560,000	676,860	116,860
Intergovernmental:			
Electric Co-op Allocation	99,890	96,971	(2,919)
Charges for Services:			
Hazardous Waste Fees	61,500	121,071	59,571
Fire Inspection Fees	260,000	133,081	(126,919)
Reimbursed Costs	3,200	142,825	139,625
Total Charges for Services	324,700	396,977	72,277
Investment Income - Short-Term Investments	881,946	449,511	(432,435)
Other:			
Leases and Rentals	1,000	8,275	7,275
Prior Year Expenditure Recovery	-	1,895	1,895
Miscellaneous Non-Operating Income	-	330	330
Total Other	1,000	10,500	9,500
Proceeds from Sale of Assets	-	16,055	16,055
TOTAL	\$ 54,315,782	\$ 54,008,746	\$ (307,036)

EXHIBIT AA-37  
(Additional Information)

FIRE SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET  
For the Year Ended December 31, 2009

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ 50,343,378	\$ 49,286,119	\$ 46,089,763	\$ -	\$ 46,089,763	\$ 3,196,356
Debt Service:						
Principal	2,033,170	2,079,539	2,102,864	-	2,102,864	(23,325)
Interest and Fiscal Charges	1,558,310	1,731,536	1,637,884	-	1,637,884	93,652
Total Debt Service	3,591,480	3,811,075	3,740,748	-	3,740,748	70,327
Transfers to Other Funds:						
State Grants Fund	-	423	423	-	423	-
Police Fire/Retiree Medical Liability Fund	693,000	693,000	693,000	-	693,000	-
Total Transfers to Other Funds	693,000	693,423	693,423	-	693,423	-
TOTAL	\$ 54,627,858	\$ 53,790,617	\$ 50,523,934	\$ -	\$ 50,523,934	\$ 3,266,683

EXHIBIT AA-38  
(Additional Information)

FIRE SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For the Year Ended December 31, 2009

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Public Safety:								
Fire Services	\$ 34,929,164	\$ 384,176	\$ 4,307,584	\$ 3,740,748	\$ 93,122	\$ 18,325,928	\$ (11,950,211)	\$ 49,830,511
Transfers to Other Funds:								
State Grants Fund	-	-	423	-	-	-	-	423
Police Fire/Retiree Medical Liability Fund	-	-	693,000	-	-	-	-	693,000
Total Transfers to Other Funds	-	-	693,423	-	-	-	-	693,423
TOTAL	\$ 34,929,164	\$ 384,176	\$ 5,001,007	\$ 3,740,748	\$ 93,122	\$ 18,325,928	\$ (11,950,211)	\$ 50,523,934

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-39

ROADS AND DRAINAGE SERVICE AREA  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

ASSETS

	<u>2009</u>	<u>2008</u>
Equity in General Cash Pool	\$ 12,178,908	\$ 6,216,071
Investments	120,000	120,000
Taxes Receivable:		
Delinquent Taxes	1,962,728	1,622,867
Penalties and Interest	26,658	48,921
Less: Allowance for Uncollectibles	<u>(12,923)</u>	<u>(12,476)</u>
Total Net Taxes Receivable	<u>1,976,463</u>	<u>1,659,312</u>
Accounts Receivable	83,196	89,588
Less: Allowance for Uncollectibles	<u>(20,046)</u>	<u>(8,647)</u>
Total Net Accounts Receivable	<u>63,150</u>	<u>80,941</u>
Special Assessments Receivable:		
Current	71,146	78,341
Delinquent	8,564	7,845
Deferred	<u>595,046</u>	<u>781,157</u>
Total Special Assessments Receivable	<u>674,756</u>	<u>867,343</u>
Intergovernmental Receivables	198,763	93,978
Inventories, at Cost	244,211	242,372
Prepaid Items and Deposits	-	2,148
Advances to Other Funds	42,256	-
<b>TOTAL ASSETS</b>	<b><u>\$ 15,498,507</u></b>	<b><u>\$ 9,282,165</u></b>

LIABILITIES AND SUB-FUND BALANCE

<b>LIABILITIES</b>		
Accounts Payable	\$ 722,043	\$ 849,360
Accrued Payroll Liabilities	904,323	526,097
Deferred Revenue and Deposits	2,441,378	2,422,856
Advances from Other Funds	<u>1,456,690</u>	<u>1,704,949</u>
Total Liabilities	<u>5,524,434</u>	<u>5,503,262</u>
<b>SUB-FUND BALANCE</b>		
Reserved for Inventories	244,211	242,372
Reserved for Prepaid Items and Deposits	-	2,148
Reserved for Long Term Loans	42,256	-
Unreserved, Designated for Bond Rating and Operating Emergencies	8,039,301	3,534,383
Unreserved, Undesignated for Service Area	<u>1,648,305</u>	<u>-</u>
Total Sub-Fund Balance	<u>9,974,073</u>	<u>3,778,903</u>
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>	<b><u>\$ 15,498,507</u></b>	<b><u>\$ 9,282,165</u></b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-40

ROADS AND DRAINAGE SERVICE AREA  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER  
 FINANCING SOURCES AND CHANGES IN SUB-FUND BALANCE  
 For The Years Ended December 31, 2009 and 2008

	2009	2008
REVENUES		
Taxes	\$ 69,355,177	\$ 63,807,933
Special Assessments	180,156	221,069
Licenses and Permits	51,485	43,143
Intergovernmental	1,986,439	1,863,949
Charges for Services	142,642	131,326
Investment Income (Loss)	(258,654)	39,220
Prior Year Expenditure Recovery	1,570	860
Other	1,636	3,676
Total Revenues	71,460,451	66,111,176
EXPENDITURES		
Public Services:		
Public Works	4,723,572	4,850,848
Maintenance and Operations	22,560,219	28,222,839
Total Public Services	27,283,791	33,073,687
Debt Service:		
Principal	21,377,915	20,814,130
Interest and Fiscal Charges	16,608,322	15,779,125
Total Debt Service	37,986,237	36,593,255
Total Expenditures	65,270,028	69,666,942
Excess (Deficiency) of Revenues over Expenditures	6,190,423	(3,555,766)
OTHER FINANCING SOURCES		
Proceeds from Sale of Assets	3	690
Transfers from Other Funds	4,744	314,264
Net Other Financing Sources	4,747	314,954
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures	6,195,170	(3,240,812)
Sub-Fund Balance, January 1	3,778,903	7,019,715
Sub-Fund Balance, December 31	\$ 9,974,073	\$ 3,778,903

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-41  
(Additional Information)

ROADS AND DRAINAGE SERVICE AREA  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN  
For the Year Ended December 31, 2009

	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 61,053,276	\$ 60,811,347	\$ (241,929)
Personal Property	7,125,966	7,407,052	281,086
Motor Vehicle Registration	715,140	611,228	(103,912)
Hotel - Motel	196,280	177,563	(18,717)
Tax Cost Recoveries	-	(1,118)	(1,118)
Penalties and Interest	296,280	349,105	52,825
Total Taxes	69,386,942	69,355,177	(31,765)
Special Assessments:			
Collections	200,000	126,451	(73,549)
Penalties and Interest	100,000	53,705	(46,295)
Total Special Assessments	300,000	180,156	(119,844)
Licenses and Permits:			
Landscape Plan Reviews	25,000	27,370	2,370
Miscellaneous	23,800	24,115	315
Total Licenses and Permits	48,800	51,485	2,685
Intergovernmental:			
Electric Co-op Allocation	131,150	127,317	(3,833)
National Forest Allocation	7,570	249,608	242,038
Traffic Signal Management	1,685,850	1,609,514	(76,336)
Total Intergovernmental	1,824,570	1,986,439	161,869
Charges for Services:			
Copier Fees	-	12	12
Reimbursed Costs	111,500	142,630	31,130
Total Charges for Services	111,500	142,642	31,142
Investment Income (Loss) - Short-Term Investments	1,824,159	(258,654)	(2,082,813)
Other:			
Miscellaneous Non-Operating Income	1,500	1,636	136
Prior Year Expenditure Recovery	-	1,570	1,570
Total Other	1,500	3,206	1,706
Proceeds from Sale of Assets	-	3	3
Transfers from Other Funds:			
Anchorage Roads and Drainage Service Area Capital Projects Fund	4,744	4,744	-
Total Transfers from Other Funds	4,744	4,744	-
TOTAL	\$ 73,502,215	\$ 71,465,198	\$ (2,037,017)

EXHIBIT AA-42  
(Additional Information)

ROADS AND DRAINAGE SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES COMPARED WITH BUDGET  
For the Year Ended December 31, 2009

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Public Works	\$ 5,256,483	\$ 5,174,218	\$ 4,723,572	\$ -	\$ 4,723,572	\$ 450,646
Maintenance and Operations	28,905,364	27,226,413	22,560,219	-	22,560,219	4,666,194
Total Public Services	34,161,847	32,400,631	27,283,791	-	27,283,791	5,116,840
Debt Service:						
Principal	21,345,000	21,382,659	21,377,915	-	21,377,915	4,744
Interest and Fiscal Charges	16,889,630	16,690,340	16,608,322	-	16,608,322	82,018
Total Debt Service	38,234,630	38,072,999	37,986,237	-	37,986,237	86,762
TOTAL	\$ 72,396,477	\$ 70,473,630	\$ 65,270,028	\$ -	\$ 65,270,028	\$ 5,203,602

EXHIBIT AA-43  
(Additional Information)

ROADS AND DRAINAGE SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For the Year Ended December 31, 2009

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Public Works	\$ 3,668,713	\$ 326,191	\$ 198,094	\$ -	\$ 33,683	\$ 1,295,469	\$ (798,578)	\$ 4,723,572
Maintenance and Operations	10,170,219	2,462,882	11,310,485	37,986,237	16,769	2,501,068	(3,901,204)	60,546,456
Total Public Services	13,838,932	2,789,073	11,508,579	37,986,237	50,452	3,796,537	(4,699,782)	65,270,028
TOTAL	\$ 13,838,932	\$ 2,789,073	\$ 11,508,579	\$ 37,986,237	\$ 50,452	\$ 3,796,537	\$ (4,699,782)	\$ 65,270,028



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MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-44

LIMITED SERVICE AREAS  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

ASSETS		2009	2008
Equity in General Cash Pool		\$ 3,815,103	\$ 3,617,556
Taxes Receivable:			
Delinquent Taxes		230,353	174,770
Penalties and Interest		16,879	11,165
Less: Allowance for Uncollectibles		(940)	(689)
Total Net Taxes Receivable		<u>246,292</u>	<u>185,246</u>
Accounts Receivable		46,662	12,472
Intergovernmental Receivables		7,999	9,144
<b>TOTAL ASSETS</b>		<u><u>\$ 4,116,056</u></u>	<u><u>\$ 3,824,418</u></u>
 LIABILITIES AND SUB-FUND BALANCE			
LIABILITIES			
Accounts Payable		\$ 353,628	\$ 210,800
Accrued Payroll		23,474	-
Deferred Revenue		183,385	146,625
Total Liabilities		<u>560,487</u>	<u>357,425</u>
SUB-FUND BALANCE			
Unreserved, Designated for Bond Rating and Operating Emergencies		1,348,266	1,154,508
Unreserved, Undesignated for Service Area		2,207,303	2,312,485
Total Sub-Fund Balance		<u>3,555,569</u>	<u>3,466,993</u>
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>		<u><u>\$ 4,116,056</u></u>	<u><u>\$ 3,824,418</u></u>

EXHIBIT AA-45

LIMITED SERVICE AREAS  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER  
FINANCING SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE  
For the Years Ended December 31, 2009 and 2008

	2009	2008
REVENUES		
Taxes	\$ 8,969,295	\$ 8,612,742
Intergovernmental	8,320	32,193
Investment Income (Loss)	86,213	(46,024)
Charges for Services	121,974	32,349
Other	584	424
Total Revenues	<u>9,186,386</u>	<u>8,631,684</u>
EXPENDITURES		
Public Services:		
Public Works	306,359	-
Maintenance and Operations	5,790,900	6,272,941
Total Public Services	<u>6,097,259</u>	<u>6,272,941</u>
Excess of Revenues over Expenditures	3,089,127	2,358,743
OTHER FINANCING SOURCES (USES)		
Transfers from Other Sub-Funds	102,120	97,130
Transfers to Other Sub-Funds	(102,120)	(97,130)
Transfers to CBERRRSA Capital Projects Fund	(3,000,551)	(3,037,350)
Net Other Financing Sources (Uses)	<u>(3,000,551)</u>	<u>(3,037,350)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	88,576	(678,607)
Sub-Fund Balance, January 1	<u>3,466,993</u>	<u>4,145,600</u>
Sub-Fund Balance, December 31	<u><u>\$ 3,555,569</u></u>	<u><u>\$ 3,466,993</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-46  
(Additional Information)

LIMITED SERVICE AREAS  
COMBINED DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN  
For the Year Ended December 31, 2009

	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 8,663,341	\$ 8,703,458	\$ 40,117
Personal Property	164,124	162,587	(1,537)
Motor Vehicle Registration	69,580	59,470	(10,110)
Penalties and Interest	25,000	43,782	18,782
Tax Cost Recoveries	-	(2)	(2)
Total Taxes	<u>8,922,045</u>	<u>8,969,295</u>	<u>47,250</u>
Investment Income - Short-Term Investments	<u>114,180</u>	<u>86,213</u>	<u>(27,967)</u>
Intergovernmental:			
Traffic Signal Management	9,970	8,320	(1,650)
Charges for Services - Reimbursed Cost	15,460	121,974	106,514
Other:			
Miscellaneous Revenue	1,600	584	(1,016)
Transfers from Other Sub-Funds	96,550	102,120	5,570
TOTAL	<u>\$ 9,159,805</u>	<u>\$ 9,288,506</u>	<u>\$ 128,701</u>

EXHIBIT AA-47  
(Additional Information)

LIMITED SERVICE AREAS  
COMBINED DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET  
For the Year Ended December 31, 2009

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Public Works	\$ -	\$ 306,400	\$ 306,359	\$ -	\$ 306,359	\$ 41
Maintenance and Operations	6,727,931	6,700,252	5,790,900	-	5,790,900	909,352
Total Public Services	<u>6,727,931</u>	<u>7,006,652</u>	<u>6,097,259</u>	<u>-</u>	<u>6,097,259</u>	<u>909,393</u>
Transfers to Other Funds:						
Transfers to CBERRRSA						
Capital Projects Fund	3,037,350	3,000,551	3,000,551	-	3,000,551	-
Transfers to Other Sub-Funds	97,210	102,600	102,120	-	102,120	480
Total Transfers to Other Funds	<u>3,134,560</u>	<u>3,103,151</u>	<u>3,102,671</u>	<u>-</u>	<u>3,102,671</u>	<u>480</u>
TOTAL	<u>\$ 9,862,491</u>	<u>\$ 10,109,803</u>	<u>\$ 9,199,930</u>	<u>\$ -</u>	<u>\$ 9,199,930</u>	<u>\$ 909,873</u>

EXHIBIT AA-48  
(Additional Information)

LIMITED SERVICE AREAS  
COMBINED DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For the Year Ended December 31, 2009

	Personnel Services	Supplies	Other Services and Charges	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Public Works	\$ -	\$ -	\$ 306,359	\$ -	\$ -	\$ -	\$ 306,359
Maintenance and Operations	517,107	122,324	4,725,466	11,236	463,717	(48,950)	5,790,900
Total Public Services	<u>517,107</u>	<u>122,324</u>	<u>5,031,825</u>	<u>11,236</u>	<u>463,717</u>	<u>(48,950)</u>	<u>6,097,259</u>
Transfers to Other Funds:							
Transfers to CBERRRSA							
Capital Projects Fund	-	-	3,000,551	-	-	-	3,000,551
Transfers to Other Sub-Funds	-	-	102,120	-	-	-	102,120
Total Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>3,102,671</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,102,671</u>
TOTAL	<u>\$ 517,107</u>	<u>\$ 122,324</u>	<u>\$ 8,134,496</u>	<u>\$ 11,236</u>	<u>\$ 463,717</u>	<u>\$ (48,950)</u>	<u>\$ 9,199,930</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

LIMITED SERVICE AREAS  
COMBINING BALANCE SHEET  
December 31, 2009

	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
<b>ASSETS</b>											
Equity in General Cash Pool	\$ 198,953	\$ 159,694	\$ 167,572	\$ 62,864	\$ 22,211	\$ 17,596	\$ 25,634	\$ 166,915	\$ 1,338,490	\$ 14,822	\$ 95
Taxes Receivable:											
Delinquent Taxes	6,714	3,698	1,546	204	505	-	627	2,659	166,816	135	221
Penalties and Interest	758	376	66	47	50	-	4	410	8,185	36	1
Less: Allowance for Uncollectibles	(27)	(13)	(2)	(2)	(2)	-	-	(14)	(607)	(1)	-
Total Net Taxes Receivable	7,445	4,061	1,610	249	553	-	631	3,055	174,394	170	222
Accounts Receivable	-	-	-	-	-	-	-	-	46,662	-	-
Intergovernmental Receivables	-	-	-	-	-	-	-	-	7,999	-	-
<b>TOTAL ASSETS</b>	<b>\$ 206,398</b>	<b>\$ 163,755</b>	<b>\$ 169,182</b>	<b>\$ 63,113</b>	<b>\$ 22,764</b>	<b>\$ 17,596</b>	<b>\$ 26,265</b>	<b>\$ 169,970</b>	<b>\$ 1,567,545</b>	<b>\$ 14,992</b>	<b>\$ 317</b>
<b>LIABILITIES AND SUB-FUND BALANCE</b>											
<b>LIABILITIES</b>											
Accounts Payable	\$ 5,546	\$ 3,396	\$ 8,337	\$ 2,743	\$ -	\$ -	\$ 2,156	\$ 4,251	\$ 215,736	\$ -	\$ -
Accrued Payroll	-	-	-	-	-	-	-	-	23,474	-	-
Deferred Revenue	6,428	2,314	1,130	231	553	-	631	2,970	123,756	63	207
Total Liabilities	11,974	5,710	9,467	2,974	553	-	2,787	7,221	362,966	63	207
<b>SUB-FUND BALANCE</b>											
Unreserved, Designated for Bond Rating and Operating Emergencies	78,995	40,854	37,609	10,034	4,377	5,527	9,321	44,237	611,234	8,704	110
Unreserved, Undesignated for Service Area	115,429	117,191	122,106	50,105	17,834	12,069	14,157	118,512	593,345	6,225	-
Total Sub-Fund Balance	194,424	158,045	159,715	60,139	22,211	17,596	23,478	162,749	1,204,579	14,929	110
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>	<b>\$ 206,398</b>	<b>\$ 163,755</b>	<b>\$ 169,182</b>	<b>\$ 63,113</b>	<b>\$ 22,764</b>	<b>\$ 17,596</b>	<b>\$ 26,265</b>	<b>\$ 169,970</b>	<b>\$ 1,567,545</b>	<b>\$ 14,992</b>	<b>\$ 317</b>

LIMITED SERVICE AREAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, OTHER  
FINANCING SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE  
For the Year Ended December 31, 2009

	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
<b>REVENUES</b>											
Taxes	\$ 267,677	\$ 136,527	\$ 111,411	\$ 32,214	\$ 14,534	\$ 17,436	\$ 31,713	\$ 148,456	\$ 6,131,797	\$ 104,707	\$ 2,011
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Investment Income (Loss)	11,953	8,090	21,494	3,303	960	2,128	1,280	8,136	(56,996)	800	16
Charges for Services	-	-	-	-	-	-	-	-	121,974	-	-
Other	-	-	224	-	-	-	-	-	-	-	-
Total Revenues	279,630	144,617	133,129	35,517	15,494	19,564	32,993	156,592	6,196,775	105,507	2,027
<b>EXPENDITURES</b>											
Public Services:											
Public Works	-	-	-	-	-	-	-	-	-	-	-
Maintenance and Operations	256,540	100,593	329,634	26,343	6,329	37,760	30,151	112,622	3,512,961	-	-
Total Public Services	256,540	100,593	329,634	26,343	6,329	37,760	30,151	112,622	3,512,961	-	-
Excess (Deficiency) of Revenues over Expenditures	23,090	44,024	(196,505)	9,174	9,165	(18,196)	2,842	43,970	2,683,814	105,507	2,027
<b>OTHER FINANCING SOURCES (USES)</b>											
Transfers from Other Sub-Funds	-	-	-	-	-	-	-	-	102,120	-	-
Transfers to Other Sub-Funds	-	-	-	-	-	-	-	-	-	(100,120)	(2,000)
Transfers to CBERRRSA	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund	-	-	-	-	-	-	-	-	(3,000,551)	-	-
Net Other Financing Uses	-	-	-	-	-	-	-	-	(2,898,431)	(100,120)	(2,000)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	23,090	44,024	(196,505)	9,174	9,165	(18,196)	2,842	43,970	(214,617)	5,387	27
Sub-Fund Balance, January 1	171,334	114,021	356,220	50,965	13,046	35,792	20,636	118,779	1,419,196	9,542	83
Sub-Fund Balance, December 31	\$ 194,424	\$ 158,045	\$ 159,715	\$ 60,139	\$ 22,211	\$ 17,596	\$ 23,478	\$ 162,749	\$ 1,204,579	\$ 14,929	\$ 110

Lakehill Roads	Totem Roads	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	Eagle River Street Lts	Total
\$ 139,449	\$ 88,460	\$ 20,030	\$ 18,535	\$ 448,387	\$ 243,580	\$ 35,908	\$ 40,241	\$ 15,826	\$ 14,636	\$ 217,559	\$ 150,328	\$ 207,318	\$ 3,815,103
667	95	19	-	969	16,136	2,746	7,623	358	127	312	15,386	2,790	230,353
108	-	-	78	-	3,330	396	1,071	198	-	-	1,622	143	16,879
(4)	-	-	(3)	-	(120)	(14)	(38)	(7)	-	(11)	(57)	(18)	(940)
771	95	19	75	969	19,346	3,128	8,656	549	127	301	16,951	2,915	246,292
-	-	-	-	-	-	-	-	-	-	-	-	-	46,662
-	-	-	-	-	-	-	-	-	-	-	-	-	7,999
\$ 140,220	\$ 88,555	\$ 20,049	\$ 18,610	\$ 449,356	\$ 262,926	\$ 39,036	\$ 48,897	\$ 16,375	\$ 14,763	\$ 217,860	\$ 167,279	\$ 210,233	\$ 4,116,056
\$ 5,029	\$ -	\$ 425	\$ 414	\$ -	\$ 34,429	\$ 7,744	\$ 3,827	\$ -	\$ -	\$ 7,218	\$ 27,496	\$ 24,881	\$ 353,628
-	-	-	-	-	-	-	-	-	-	-	-	-	23,474
54	94	-	69	220	17,459	2,960	6,708	394	127	301	14,741	1,975	183,385
5,083	94	425	483	220	51,888	10,704	10,535	394	127	7,519	42,237	26,856	560,487
16,321	11,038	3,910	14,725	34,557	188,425	14,597	24,614	5,118	6,107	16,030	75,939	85,883	1,348,266
118,816	77,423	15,714	3,402	414,579	22,613	13,735	13,748	10,863	8,529	194,311	49,103	97,494	2,207,303
135,137	88,461	19,624	18,127	449,136	211,038	28,332	38,362	15,981	14,636	210,341	125,042	183,377	3,555,569
\$ 140,220	\$ 88,555	\$ 20,049	\$ 18,610	\$ 449,356	\$ 262,926	\$ 39,036	\$ 48,897	\$ 16,375	\$ 14,763	\$ 217,860	\$ 167,279	\$ 210,233	\$ 4,116,056

Lakehill Roads	Totem Roads	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	Eagle River Street Lts	Total
\$ 51,060	\$ 33,785	\$ 12,798	\$ 51,522	\$ 99,501	\$ 658,302	\$ 50,085	\$ 84,935	\$ 17,524	\$ 21,129	\$ 45,264	\$ 558,839	\$ 286,068	\$ 8,969,295
-	-	-	-	-	-	-	-	-	-	-	-	8,320	8,320
6,713	5,289	1,041	601	22,823	8,690	1,586	2,193	594	489	11,481	13,925	9,624	86,213
-	-	-	-	-	-	-	-	-	-	-	-	-	121,974
-	-	-	-	-	-	-	-	-	-	-	360	-	584
57,773	39,074	13,839	52,123	122,324	666,992	51,671	87,128	18,118	21,618	56,745	573,124	304,012	9,186,386
-	-	-	-	-	-	-	-	-	-	-	306,359	-	306,359
25,571	33,121	9,325	46,207	28,098	544,845	47,878	86,486	6,879	11,348	30,325	231,535	276,349	5,790,900
25,571	33,121	9,325	46,207	28,098	544,845	47,878	86,486	6,879	11,348	30,325	537,894	276,349	6,097,259
32,202	5,953	4,514	5,916	94,226	122,147	3,793	642	11,239	10,270	26,420	35,230	27,663	3,089,127
-	-	-	-	-	-	-	-	-	-	-	-	-	102,120
-	-	-	-	-	-	-	-	-	-	-	-	-	(102,120)
-	-	-	-	-	-	-	-	-	-	-	-	-	(3,000,551)
-	-	-	-	-	-	-	-	-	-	-	-	-	(3,000,551)
32,202	5,953	4,514	5,916	94,226	122,147	3,793	642	11,239	10,270	26,420	35,230	27,663	88,576
102,935	82,508	15,110	12,211	354,910	88,891	24,539	37,720	4,742	4,366	183,921	89,812	155,714	3,466,993
\$ 135,137	\$ 88,461	\$ 19,624	\$ 18,127	\$ 449,136	\$ 211,038	\$ 28,332	\$ 38,362	\$ 15,981	\$ 14,636	\$ 210,341	\$ 125,042	\$ 183,377	\$ 3,555,569

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-51

ANCHORAGE METROPOLITAN POLICE SERVICE AREA  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

ASSETS

	2009	2008
Equity in General Cash Pool	\$ 13,106,052	\$ 7,950,015
Accrued Interest	70,350	-
Taxes Receivable:		
Delinquent Taxes	2,166,808	1,807,831
Penalties and Interest	34,886	54,702
Less: Allowance for Uncollectibles	(12,195)	(11,953)
Total Net Taxes Receivable	<u>2,189,499</u>	<u>1,850,580</u>
Accounts Receivable	2,869,429	1,825,213
Less: Allowance for Uncollectibles	(2,503,278)	(1,243,048)
Total Net Accounts Receivable	<u>366,151</u>	<u>582,165</u>
Intergovernmental Receivables	391,467	399,295
Prepaid Items and Deposits	-	8,923
<b>TOTAL ASSETS</b>	<b><u>\$ 16,123,519</u></b>	<b><u>\$ 10,790,978</u></b>

LIABILITIES AND SUB-FUND BALANCE

<b>LIABILITIES</b>		
Accounts Payable	\$ 166,363	\$ 683,045
Accrued Payroll Liabilities	2,305,346	2,498,961
Deferred Revenue and Deposits	1,740,897	1,576,677
Total Liabilities	<u>4,212,606</u>	<u>4,758,683</u>
<b>SUB-FUND BALANCE</b>		
Reserved for Prepaid Items and Deposits	-	8,923
Unreserved, Designated for Bond Rating and Operating Emergencies	10,360,562	6,023,372
Unreserved, Undesignated for Service Area	1,550,351	-
Total Sub-Fund Balance	<u>11,910,913</u>	<u>6,032,295</u>
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>	<b><u>\$ 16,123,519</u></b>	<b><u>\$ 10,790,978</u></b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-52

ANCHORAGE METROPOLITAN POLICE SERVICE AREA  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING  
 SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE  
 For the Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
REVENUES		
Taxes	\$ 81,414,190	\$ 78,279,299
Intergovernmental	484,286	1,393,248
Charges for Services	1,992,007	2,362,593
Fines and Forfeitures	6,371,756	7,317,979
Investment Income (Loss)	747,224	(12,521)
Restricted Contributions	400,000	-
Other	684,417	610,995
Total Revenues	<u>92,093,880</u>	<u>89,951,593</u>
EXPENDITURES		
Public Safety:		
Police Services	<u>84,468,997</u>	<u>88,924,782</u>
Debt Service:		
Principal	250,000	235,000
Interest and Fiscal Charges	190,336	579,916
Total Debt Service	<u>440,336</u>	<u>814,916</u>
Total Expenditures	<u>84,909,333</u>	<u>89,739,698</u>
Excess of Revenues over Expenditures	<u>7,184,547</u>	<u>211,895</u>
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	19,988	-
Transfers to Other Funds	<u>(1,325,917)</u>	<u>(1,153,755)</u>
Net Other Financing Sources (Uses)	<u>(1,305,929)</u>	<u>(1,153,755)</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Uses	5,878,618	(941,860)
Sub-Fund Balance, January 1	6,032,295	6,974,155
Sub-Fund Balance, December 31	<u>\$ 11,910,913</u>	<u>\$ 6,032,295</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-53  
(Additional Information)

ANCHORAGE METROPOLITAN POLICE SERVICE AREA  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN  
For the Year Ended December 31, 2009

	Estimated	Actual	Variance With Final Budget
Revenues:			
Taxes:			
Real Property	\$ 73,436,903	\$ 73,096,466	\$ (340,437)
Personal Property	7,011,282	7,282,388	271,106
Motor Vehicle Registration	724,790	619,475	(105,315)
Penalties and Interest	287,460	416,456	128,996
Tax Cost Recoveries	-	(595)	(595)
Total Taxes	<u>81,460,435</u>	<u>81,414,190</u>	<u>(46,245)</u>
Intergovernmental:			
Liquor License	399,300	355,250	(44,050)
Electric Co-op Allocation	132,920	129,036	(3,884)
Total Intergovernmental	<u>532,220</u>	<u>484,286</u>	<u>(47,934)</u>
Charges for Services:			
Police Services	953,000	969,733	16,733
DWI Impound Administrative Fees	564,000	634,242	70,242
Incarceration Cost Recovery	391,400	390,125	(1,275)
Reimbursed Costs	437,000	(2,093)	(439,093)
Total Charges for Services	<u>2,345,400</u>	<u>1,992,007</u>	<u>(353,393)</u>
Fines and Forfeitures:			
Traffic Court Fines	2,192,229	1,751,167	(441,062)
Trial Court Fines	3,700,000	2,648,087	(1,051,913)
Counter Fines	2,020,800	1,902,515	(118,285)
Curfew Fines	30,000	12,405	(17,595)
Minor Tobacco Fines	20,000	11,976	(8,024)
Other Fines and Forfeitures	119,250	45,606	(73,644)
Total Fines and Forfeitures	<u>8,082,279</u>	<u>6,371,756</u>	<u>(1,710,523)</u>
Investment Income - Short-Term Investments	616,684	747,224	130,540
Other:			
Sale of Found and Forfeited Property	200,000	321,604	121,604
Criminal Rule 8 Collect Costs	232,800	321,795	88,995
Prior Year Expenditure Recovery	-	757	757
DCF WO Recoveries	10,000	-	(10,000)
Miscellaneous	37,000	40,261	3,261
Total Other	<u>479,800</u>	<u>684,417</u>	<u>204,617</u>
Restricted Contributions	-	400,000	400,000
Transfers from Other Funds:			
Anchorage Metropolitan Police Service Area			
Capital Projects Fund	16,007	19,988	3,981
TOTAL	<u>\$ 93,532,825</u>	<u>\$ 92,113,868</u>	<u>\$ (1,418,957)</u>

EXHIBIT AA-54  
(Additional Information)

ANCHORAGE METROPOLITAN POLICE SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET  
For the Year Ended December 31, 2009

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Police Services	\$ 91,717,755	\$ 87,722,990	\$ 84,468,997	\$ -	\$ 84,468,997	\$ 3,253,993
Debt Service:						
Principal	250,000	266,007	250,000	-	250,000	16,007
Interest and Fiscal Charges	143,050	329,807	190,336	-	190,336	139,471
Total Debt Service	<u>393,050</u>	<u>595,814</u>	<u>440,336</u>	<u>-</u>	<u>440,336</u>	<u>155,478</u>
Transfers to Other Funds:						
State Grants Fund	53,122	107,519	88,000	-	88,000	19,519
Federal Grants Fund	168,723	341,494	279,500	-	279,500	61,994
Police/Fire Retiree Medical Liability Fund	953,190	953,190	953,190	-	953,190	-
Areawide Capital Projects Fund	3,155	6,387	5,227	-	5,227	1,160
Total Transfers to Other Funds	<u>1,178,190</u>	<u>1,408,590</u>	<u>1,325,917</u>	<u>-</u>	<u>1,325,917</u>	<u>82,673</u>
TOTAL	<u>\$ 93,288,995</u>	<u>\$ 89,727,394</u>	<u>\$ 86,235,250</u>	<u>\$ -</u>	<u>\$ 86,235,250</u>	<u>\$ 3,492,144</u>



ANCHORAGE METROPOLITAN POLICE SERVICE AREA  
 DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS  
 CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
 For the Year Ended December 31, 2009

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Public Safety:								
Police Services	\$ 63,782,193	\$ 1,846,210	\$ 11,397,419	\$ 440,336	\$ 84,780	\$ 13,179,185	\$ (5,820,790)	\$ 84,909,333
Transfers to Other Funds:								
State Grants Fund	-	-	88,000	-	-	-	-	88,000
Federal Grants Fund	-	-	279,500	-	-	-	-	279,500
Police/Fire Retiree Medical Liability Fund	-	-	953,190	-	-	-	-	953,190
Areawide Capital Projects Fund	-	-	5,227	-	-	-	-	5,227
Total Transfers to Other Funds	-	-	1,325,917	-	-	-	-	1,325,917
<b>TOTAL</b>	<b>\$ 63,782,193</b>	<b>\$ 1,846,210</b>	<b>\$ 12,723,336</b>	<b>\$ 440,336</b>	<b>\$ 84,780</b>	<b>\$ 13,179,185</b>	<b>\$ (5,820,790)</b>	<b>\$ 86,235,250</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-56

ANCHORAGE BOWL PARKS AND RECREATION SERVICE AREA  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

ASSETS

	<u>2009</u>	<u>2008</u>
Equity in General Cash Pool	\$ 2,108,959	\$ 1,502,836
Accrued Interest	25,547	-
Taxes Receivable:		
Delinquent Taxes	496,181	411,739
Penalties and Interest	34,668	38,377
Less: Allowance for Uncollectibles	<u>(3,814)</u>	<u>(3,595)</u>
Total Net Taxes Receivable	<u>527,035</u>	<u>446,521</u>
Accounts Receivable	339,885	338,678
Less: Allowance for Uncollectibles	<u>(15,806)</u>	<u>(1,042)</u>
Total Net Accounts Receivable	<u>324,079</u>	<u>337,636</u>
Intergovernmental Receivables	21,373	24,434
<b>TOTAL ASSETS</b>	<b><u>\$ 3,006,993</u></b>	<b><u>\$ 2,311,427</u></b>

LIABILITIES AND SUB-FUND BALANCE

<b>LIABILITIES</b>		
Accounts Payable	\$ 418,567	\$ 514,359
Accrued Payroll Liabilities	249,375	263,049
Deferred Revenue	364,498	341,504
Total Liabilities	<u>1,032,440</u>	<u>1,118,912</u>
<b>SUB-FUND BALANCE</b>		
Reserved for Encumbrances	-	44,307
Unreserved, Designated for Bond Rating and Operating Emergencies	1,974,553	1,148,208
Unreserved, Undesignated for Service Area	-	-
Total Sub-Fund Balance	<u>1,974,553</u>	<u>1,192,515</u>
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>	<b><u>\$ 3,006,993</u></b>	<b><u>\$ 2,311,427</u></b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-57

ANCHORAGE BOWL PARKS AND RECREATION SERVICE AREA  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER  
 FINANCING SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE  
 For the Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
REVENUES		
Taxes	\$ 19,398,086	\$ 17,665,942
Intergovernmental	33,104	362,847
Charges for Services	1,834,478	2,141,451
Investment Loss	(84,769)	(14,831)
Other	2,518	7,863
Total Revenues	<u>21,183,417</u>	<u>20,163,272</u>
EXPENDITURES		
Public Services:		
Economic and Community Development	17,715,071	17,661,912
Total Public Services	<u>17,715,071</u>	<u>17,661,912</u>
Debt Service:		
Principal	1,490,809	1,435,742
Interest and Fiscal Charges	1,097,369	1,223,090
Total Debt Service	<u>2,588,178</u>	<u>2,658,832</u>
Total Expenditures	<u>20,303,249</u>	<u>20,320,744</u>
Excess (Deficiency) of Revenues over Expenditures	<u>880,168</u>	<u>(157,472)</u>
OTHER FINANCING SOURCES (USES)		
Insurance Proceeds	-	4,523
Proceeds from Sale of Assets	1,870	6,474
Transfers from Other Funds	-	2,900
Transfers to Other Funds	<u>(100,000)</u>	<u>-</u>
Net Other Financing Sources (Uses)	<u>(98,130)</u>	<u>13,897</u>
Excess (Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures	782,038	(143,575)
Sub-Fund Balance, January 1	1,192,515	1,336,090
Sub-Fund Balance, December 31	<u>\$ 1,974,553</u>	<u>\$ 1,192,515</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-58  
(Additional Information)

ANCHORAGE BOWL PARKS AND RECREATION SERVICE AREA  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2009

	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 17,145,528	\$ 17,125,196	\$ (20,332)
Personal Property	1,814,944	1,888,890	73,946
Tax Cost Recoveries	-	(2)	(2)
Motor Vehicle Registration	185,930	158,914	(27,016)
Hotel - Motel	130,760	118,373	(12,387)
Penalties and Interest	76,460	106,715	30,255
Total Taxes	<u>19,353,622</u>	<u>19,398,086</u>	<u>44,464</u>
Intergovernmental:			
Federal Grant- Direct	50,000	-	(50,000)
Electric Co-op Allocation	34,100	33,104	(996)
Total Intergovernmental	<u>84,100</u>	<u>33,104</u>	<u>(50,996)</u>
Charges for Services:			
Aquatics	950,850	976,794	25,944
Recreation Centers and Programs	239,270	137,600	(101,670)
Parks & Recreation	363,270	281,897	(81,373)
Sports and Parks Activities	345,000	378,008	33,008
Camping Fees	25,000	33,807	8,807
Golf Fees	25,000	25,994	994
Reimbursed Costs	-	378	378
Total Charges for Services	<u>1,948,390</u>	<u>1,834,478</u>	<u>(113,912)</u>
Investment Income (Loss) - Short Term Investments	568,749	(84,769)	(653,518)
Other:			
Prior Year Expenditure Recovery	-	3,405	3,405
Cash Over & Short	-	(1,359)	(1,359)
Miscellaneous	-	472	472
Total Other	<u>-</u>	<u>2,518</u>	<u>2,518</u>
Proceeds from Sale of Assets	-	1,870	1,870
TOTAL	<u>\$ 21,954,861</u>	<u>\$ 21,185,287</u>	<u>\$ (769,574)</u>

EXHIBIT AA-59  
(Additional Information)

ANCHORAGE BOWL PARKS AND RECREATION SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET  
For the Year Ended December 31, 2009

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Economic and Community Development	\$ 19,155,487	\$ 18,047,088	\$ 17,715,071	\$ (36,539)	\$ 17,678,532	\$ 368,556
Debt Service:						
Principal	1,556,000	1,490,809	1,490,809	-	1,490,809	-
Interest and Fiscal Charges	1,209,350	1,120,566	1,097,369	-	1,097,369	23,197
Total Debt Service	<u>2,765,350</u>	<u>2,611,375</u>	<u>2,588,178</u>	<u>-</u>	<u>2,588,178</u>	<u>23,197</u>
Transfers to Other Funds:						
Anchorage Park & Recreation Service Area						
Capital Projects Fund	100,000	100,000	100,000	-	100,000	-
TOTAL	<u>\$ 22,020,837</u>	<u>\$ 20,758,463</u>	<u>\$ 20,403,249</u>	<u>\$ (36,539)</u>	<u>\$ 20,366,710</u>	<u>\$ 391,753</u>

EXHIBIT AA-60  
(Additional Information)

ANCHORAGE BOWL PARKS AND RECREATION SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For the Year Ended December 31, 2009

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Public Services:								
Economic and Community Development	\$ 8,786,146	\$ 548,375	\$ 4,194,225	\$ 2,588,178	\$ 128,032	\$ 4,767,266	\$ (708,973)	\$ 20,303,249
Transfers to Other Funds:								
Anchorage Park & Recreation Service Area								
Capital Projects Fund	-	-	100,000	-	-	-	-	100,000
TOTAL	<u>\$ 8,786,146</u>	<u>\$ 548,375</u>	<u>\$ 4,294,225</u>	<u>\$ 2,588,178</u>	<u>\$ 128,032</u>	<u>\$ 4,767,266</u>	<u>\$ (708,973)</u>	<u>\$ 20,403,249</u>

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MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-61

EAGLE RIVER-CHUGIAK PARKS AND RECREATIONAL SERVICE AREA  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

ASSETS		2009	2008
Equity in General Cash Pool		\$ 1,760,912	\$ 1,558,188
Taxes Receivable:			
Delinquent Taxes		106,345	89,205
Penalties and Interest		15,339	13,807
Less: Allowance for Uncollectibles		(794)	(727)
Total Net Taxes Receivable		<u>120,890</u>	<u>102,285</u>
Accounts Receivable		46,049	14,293
Prepaid Items and Deposits		-	490
<b>TOTAL ASSETS</b>		<u><u>\$ 1,927,851</u></u>	<u><u>\$ 1,675,256</u></u>
LIABILITIES AND SUB-FUND BALANCE			
LIABILITIES			
Accounts Payable		\$ 35,353	\$ 70,347
Accrued Payroll Liabilities		26,149	-
Deferred Revenue		92,114	85,488
Total Liabilities		<u>153,616</u>	<u>155,835</u>
SUB-FUND BALANCE			
Reserved for Prepaid Items and Deposits		-	490
Unreserved, Designated for Bond Rating and Operating Emergencies		442,788	444,812
Unreserved, Undesignated for Service Area		1,331,447	1,074,119
Total Sub-Fund Balance		<u>1,774,235</u>	<u>1,519,421</u>
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>		<u><u>\$ 1,927,851</u></u>	<u><u>\$ 1,675,256</u></u>

EXHIBIT AA-62

EAGLE RIVER-CHUGIAK PARKS AND RECREATIONAL SERVICE AREA  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING  
USES AND CHANGES IN SUB-FUND BALANCE  
For the Years Ended December 31, 2009 and 2008

	2009	2008
REVENUES		
Taxes	\$ 3,654,467	\$ 3,722,362
Intergovernmental	-	34,775
Charges for Services	331,737	382,327
Investment Income (Loss)	113,875	(5,619)
Other	18,876	3,945
Total Revenues	<u>4,118,955</u>	<u>4,137,790</u>
EXPENDITURES		
Public Services:		
Economic and Community Development	2,078,006	2,173,983
Total Public Services	<u>2,078,006</u>	<u>2,173,983</u>
Debt Service:		
Principal	202,492	197,400
Interest and Fiscal Charges	161,171	173,277
Total Debt Service	<u>363,663</u>	<u>370,677</u>
Total Expenditures	<u>2,441,669</u>	<u>2,544,660</u>
Excess of Revenues over Expenditures	1,677,286	1,593,130
OTHER FINANCING USES		
Transfers to Other Funds	(1,422,472)	(2,639,870)
Net Other Financing Uses	<u>(1,422,472)</u>	<u>(2,639,870)</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Uses	254,814	(1,046,740)
Sub-Fund Balance, January 1	<u>1,519,421</u>	<u>2,566,161</u>
Sub-Fund Balance, December 31	<u><u>\$ 1,774,235</u></u>	<u><u>\$ 1,519,421</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-63  
(Additional Information)

EAGLE RIVER-CHUGIAK PARKS AND RECREATIONAL SERVICE AREA  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2009

	Estimated	Actual	Variance With Final Budget
<b>Taxes:</b>			
Real Property	\$ 3,544,816	\$ 3,545,916	\$ 1,100
Personal Property	87,522	89,786	2,264
Tax Cost Recoveries	-	1	1
Penalties and Interest	11,340	18,764	7,424
Total Taxes	<u>3,643,678</u>	<u>3,654,467</u>	<u>10,789</u>
<b>Charges for Services:</b>			
Aquatics	250,000	159,134	(90,866)
Recreation Centers and Programs	97,000	108,082	11,082
Sports and Parks Activities	35,000	37,192	2,192
Reimbursed Costs	26,000	27,329	1,329
Total Charges for Services	<u>408,000</u>	<u>331,737</u>	<u>(76,263)</u>
Investment Income - Short-Term Investments	<u>137,240</u>	<u>113,875</u>	<u>(23,365)</u>
<b>Other:</b>			
Lease & Rental Revenue	-	9,900	9,900
Miscellaneous Revenues	-	8,976	8,976
Total Other	<u>-</u>	<u>18,876</u>	<u>18,876</u>
<b>TOTAL</b>	<u>\$ 4,188,918</u>	<u>\$ 4,118,955</u>	<u>\$ (69,963)</u>

EXHIBIT AA-64  
(Additional Information)

EAGLE RIVER-CHUGIAK PARKS AND RECREATIONAL SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET  
For the Year Ended December 31, 2009

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
<b>Public Services:</b>						
Economic and Community Development	\$ 2,585,715	\$ 2,280,011	\$ 2,078,006	\$ -	\$ 2,078,006	\$ 202,005
<b>Debt Service:</b>						
Principal	200,000	202,492	202,492	-	202,492	-
Interest and Fiscal Charges	159,570	159,613	161,171	-	161,171	(1,558)
Total Debt Service	<u>359,570</u>	<u>362,105</u>	<u>363,663</u>	<u>-</u>	<u>363,663</u>	<u>(1,558)</u>
<b>Transfers to Other Funds:</b>						
Eagle River-Chugiak Parks and Recreation Service Area Capital Projects Fund	1,639,870	1,443,620	1,416,880	-	1,416,880	26,740
Areawide Capital Projects Fund	-	-	5,592	-	5,592	(5,592)
Total Transfers to Other Funds	<u>1,639,870</u>	<u>1,443,620</u>	<u>1,422,472</u>	<u>-</u>	<u>1,422,472</u>	<u>21,148</u>
<b>TOTAL</b>	<u>\$ 4,585,155</u>	<u>\$ 4,085,736</u>	<u>\$ 3,864,141</u>	<u>\$ -</u>	<u>\$ 3,864,141</u>	<u>\$ 221,595</u>

EXHIBIT AA-65  
(Additional Information)

EAGLE RIVER-CHUGIAK PARKS AND RECREATIONAL SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For the Year Ended December 31, 2009

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Actual on GAAP Basis
<b>Public Services:</b>							
Economic and Community Development	\$ 1,020,722	\$ 63,375	\$ 470,237	\$ 363,663	\$ 2,541	\$ 521,131	\$ 2,441,669
<b>Transfers to Other Funds:</b>							
Eagle River-Chugiak Parks and Recreation Service Area Capital Projects Fund	-	-	1,416,880	-	-	-	1,416,880
Areawide Capital Projects Fund	-	-	5,592	-	-	-	5,592
Total Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>1,422,472</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,422,472</u>
<b>TOTAL</b>	<u>\$ 1,020,722</u>	<u>\$ 63,375</u>	<u>\$ 1,892,709</u>	<u>\$ 363,663</u>	<u>\$ 2,541</u>	<u>\$ 521,131</u>	<u>\$ 3,864,141</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-66

BUILDING SAFETY SERVICE AREA  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

ASSETS		2009	2008
Taxes Receivable:			
Delinquent Taxes		\$ 2,045	\$ 2,045
Penalties and Interest		4,110	4,108
Less: Allowance for Uncollectibles		(144)	(144)
Total Net Taxes Receivable		<u>6,011</u>	<u>6,009</u>
Accounts Receivable		105,620	22,965
Less: Allowance for Uncollectibles		(6,000)	(479)
Total Net Accounts Receivable		<u>99,620</u>	<u>22,486</u>
Prepaid Items and Deposits		-	644
<b>TOTAL ASSETS</b>		<u><u>\$ 105,631</u></u>	<u><u>\$ 29,139</u></u>
 LIABILITIES AND SUB-FUND BALANCE			
<b>LIABILITIES</b>			
Accounts Payable		\$ 398,806	\$ 37,622
Accrued Payroll Liabilities		232,268	263,049
Due to Areawide		1,075,024	135,346
Deferred Revenue and Deposits		328,511	334,509
Total Liabilities		<u>2,034,609</u>	<u>770,526</u>
<b>SUB-FUND BALANCE</b>			
Reserved for Encumbrances		-	12,443
Reserved for Prepaid Items and Deposits		-	644
Unreserved, Designated for Bond Rating		-	-
Unreserved, Undesignated for Service Area		(1,928,978)	(754,474)
Total Sub-Fund Balance		<u>(1,928,978)</u>	<u>(741,387)</u>
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>		<u><u>\$ 105,631</u></u>	<u><u>\$ 29,139</u></u>

EXHIBIT AA-67

BUILDING SAFETY SERVICE AREA  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING  
SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE  
For the Years Ended December 31, 2009 and 2008

	2009	2008
<b>REVENUES</b>		
Taxes	\$ 1	\$ 270
Licenses and Permits	5,923,340	5,884,816
Intergovernmental	-	179,828
Charges for Services	(534,556)	(581,485)
Investment Loss	(21,553)	(1,383)
Other	880,801	1,119
Total Revenues	<u>6,248,033</u>	<u>5,483,165</u>
<b>EXPENDITURES</b>		
Public Services:		
Public Works	5,980,048	10,090,246
Excess (Deficiency) of Revenues over Expenditures	<u>267,985</u>	<u>(4,607,081)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers from Other Funds	6,156	-
Transfers to Other Funds	(1,461,732)	-
Net Other Financing Sources (Uses)	<u>(1,455,576)</u>	<u>-</u>
Deficiency of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(1,187,591)	(4,607,081)
Sub-Fund Balance, January 1	(741,387)	3,865,694
Sub-Fund Balance, December 31	<u><u>\$ (1,928,978)</u></u>	<u><u>\$ (741,387)</u></u>



MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-68  
(Additional Information)

BUILDING SAFETY SERVICE AREA  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN  
For the Year Ended December 31, 2009

	Estimated	Actual	Variance With Final Budget
Taxes:			
Personal Property	\$ -	\$ 1	\$ 1
Licenses and Permits:			
Mechanical Licenses and Exams	60,000	72,333	12,333
Local Business Licenses	280,000	219,638	(60,362)
Building Permit Plan Reviews	1,766,506	1,366,110	(400,396)
Building and Grading Permits	3,078,640	2,835,556	(243,084)
Electrical Permits	575,000	304,526	(270,474)
Mechanical, Gas and Plumbing Permits	600,000	679,077	79,077
Sign Permits	12,000	24,717	12,717
Elevator Permits	220,000	383,238	163,238
Mobile Home and Park Permits	5,000	3,040	(1,960)
Miscellaneous Permits	15,000	35,105	20,105
Total Licenses and Permits	<u>6,612,146</u>	<u>5,923,340</u>	<u>(688,806)</u>
Charges for Services:			
Sale of Publications	28,000	7,200	(20,800)
Demolition Services	-	144	144
Copier Fees	3,000	7,921	4,921
Reimbursed Cost	-	(549,821)	(549,821)
Total Charges for Services	<u>31,000</u>	<u>(534,556)</u>	<u>(565,556)</u>
Investment Income (Loss) - Short-Term Investments	<u>296,180</u>	<u>(21,553)</u>	<u>(317,733)</u>
Other:			
Prior Year Expense Recovery	878,282	879,476	1,194
Appeal Receipts	1,000	-	(1,000)
Miscellaneous	-	1,325	1,325
Total Other	<u>879,282</u>	<u>880,801</u>	<u>1,519</u>
Transfers from Other Funds:			
Areawide Service Area Fund	6,156	6,156	-
<b>TOTAL</b>	<u>\$ 7,824,764</u>	<u>\$ 6,254,189</u>	<u>\$ (1,570,575)</u>

EXHIBIT AA-69  
(Additional Information)

BUILDING SAFETY SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET  
For the Year Ended December 31, 2009

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Public Works	\$ 7,099,650	\$ 5,668,888	\$ 5,980,048	\$ -	\$ 5,980,048	\$ (311,160)
Transfers to Other Funds:						
Areawide Capital Projects Fund	-	1,466,156	1,461,732	-	1,461,732	4,424
<b>TOTAL</b>	<u>\$ 7,099,650</u>	<u>\$ 7,135,044</u>	<u>\$ 7,441,780</u>	<u>\$ -</u>	<u>\$ 7,441,780</u>	<u>\$ (306,736)</u>

EXHIBIT AA-70  
(Additional Information)

BUILDING SAFETY SERVICE AREA  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For the Year Ended December 31, 2009

	Personnel Services	Supplies	Other Services and Charges	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Public Services:							
Public Works	\$ 5,185,597	\$ 61,485	\$ 222,973	\$ 1,100	\$ 1,428,508	\$ (919,615)	\$ 5,980,048
Transfers to Other Funds:							
Areawide Capital Projects Fund	-	-	1,461,732	-	-	-	1,461,732
<b>TOTAL</b>	<u>\$ 5,185,597</u>	<u>\$ 61,485</u>	<u>\$ 1,684,705</u>	<u>\$ 1,100</u>	<u>\$ 1,428,508</u>	<u>\$ (919,615)</u>	<u>\$ 7,441,780</u>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-71

PUBLIC FINANCE AND INVESTMENT  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

ASSETS		
	2009	2008
Equity in General Cash Pool	\$ 800,083	\$ 431,372
Receivables	56,369	26,538
Due from Component Unit - Anchorage School District	17,527	26,179
Interfund Receivables	2,168	2,748
Advances to Other Funds	1,456,690	1,704,949
<b>TOTAL ASSETS</b>	<b><u>\$ 2,332,837</u></b>	<b><u>\$ 2,191,786</u></b>
LIABILITIES AND SUB-FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 230,553	\$ 153,636
Accrued Payroll Liabilities	17,891	-
Deferred Revenue and Deposits	345,287	363,437
Total Liabilities	<u>593,731</u>	<u>517,073</u>
SUB-FUND BALANCE		
Reserved for Long Term Loans	1,213,909	-
Unreserved, Designated for Bond Rating	117,781	113,991
Unreserved, Undesignated	407,416	1,560,722
Total Sub-Fund Balance	<u>1,739,106</u>	<u>1,674,713</u>
<b>TOTAL LIABILITIES AND SUB-FUND BALANCE</b>	<b><u>\$ 2,332,837</u></b>	<b><u>\$ 2,191,786</u></b>

EXHIBIT AA-72

PUBLIC FINANCE AND INVESTMENT  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND OTHER FINANCING  
USES AND CHANGES IN SUB-FUND BALANCE  
For The Years Ended December 31, 2009 and 2008

	2009	2008
REVENUES		
Intergovernmental	\$ -	\$ 18,467
Charges for Services	535,811	515,013
Investment Income (Loss)	73,973	(10,558)
Other	817,869	858,784
Total Revenues	<u>1,427,653</u>	<u>1,381,706</u>
EXPENDITURES		
General Government:		
Finance	1,363,260	1,333,353
Total Expenditures	<u>1,363,260</u>	<u>1,333,353</u>
Excess of Revenues over Expenditures	<u>64,393</u>	<u>48,353</u>
OTHER FINANCING USES		
Transfers to Other Funds	-	(250,000)
Net Other Financing Uses	<u>-</u>	<u>(250,000)</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Uses	64,393	(201,647)
Sub-Fund Balance, January 1	1,674,713	1,876,360
Sub-Fund Balance, December 31	<b><u>\$ 1,739,106</u></b>	<b><u>\$ 1,674,713</u></b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-73  
(Additional Information)

PUBLIC FINANCE AND INVESTMENT  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2009

	Estimated	Actual	Variance With Final Budget
Charges for Services:			
School District Service Fees	\$ 90,400	\$ 271,731	\$ 181,331
Reimbursed Cost	469,474	264,080	(205,394)
Total Charges for Services	<u>559,874</u>	<u>535,811</u>	<u>(24,063)</u>
Other:			
Miscellaneous	916,318	817,869	(98,449)
Total Other	<u>916,318</u>	<u>817,869</u>	<u>(98,449)</u>
Investment Income - Short-Term Investments	27,190	73,973	46,783
TOTAL	<u>\$ 1,503,382</u>	<u>\$ 1,427,653</u>	<u>\$ (75,729)</u>

EXHIBIT AA-74  
(Additional Information)

PUBLIC FINANCE AND INVESTMENT  
DETAIL SCHEDULE OF EXPENDITURES COMPARED WITH BUDGET  
For the Year Ended December 31, 2009

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Finance	\$ 1,619,042	\$ 1,517,118	\$ 1,363,260	\$ -	\$ 1,363,260	\$ 153,858
TOTAL	<u>\$ 1,619,042</u>	<u>\$ 1,517,118</u>	<u>\$ 1,363,260</u>	<u>\$ -</u>	<u>\$ 1,363,260</u>	<u>\$ 153,858</u>

EXHIBIT AA-75  
(Additional Information)

PUBLIC FINANCE AND INVESTMENT  
DETAIL SCHEDULE OF EXPENDITURES ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For the Year Ended December 31, 2009

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Actual on GAAP Basis
Finance	\$ 490,735	\$ 983	\$ 685,273	\$ -	\$ 10,689	\$ 175,580	\$ 1,363,260
TOTAL	<u>\$ 490,735</u>	<u>\$ 983</u>	<u>\$ 685,273</u>	<u>\$ -</u>	<u>\$ 10,689</u>	<u>\$ 175,580</u>	<u>\$ 1,363,260</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-76

POLICE AND FIRE RETIREE MEDICAL ADMINISTRATION FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

ASSETS

	<u>2009</u>	<u>2008</u>
Equity in General Cash Pool	\$ 17,828	\$ 13,279
TOTAL ASSETS	<u>\$ 17,828</u>	<u>\$ 13,279</u>

LIABILITIES AND SUB-FUND BALANCE

LIABILITIES		
Accrued Payroll Liabilities	\$ 3,891	\$ -
SUB-FUND BALANCE		
Unreserved:		
Designated for Bond Rating	53	419
Undesignated	13,884	12,860
Total Sub-Fund Balance	<u>13,937</u>	<u>13,279</u>
TOTAL LIABILITIES AND SUB-FUND BALANCE	<u>\$ 17,828</u>	<u>\$ 13,279</u>

EXHIBIT AA-77

POLICE AND FIRE RETIREE MEDICAL ADMINISTRATION FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN SUB-FUND BALANCE  
For The Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
REVENUES		
Intergovernmental	\$ -	\$ 5,231
Investment Income (Loss)	637	(149)
Total Revenues	<u>637</u>	<u>5,082</u>
EXPENDITURES		
General Government:		
Employee Relations	(21)	5,000
Total Expenditures	<u>(21)</u>	<u>5,000</u>
Excess of Revenues over Expenditures	658	82
Sub-Fund Balance, January 1,	13,279	13,197
Sub-Fund Balance, December 31	<u>\$ 13,937</u>	<u>\$ 13,279</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-78  
(Additional Information)

POLICE AND FIRE RETIREE MEDICAL ADMINISTRATION FUND  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2009

	Estimated	Actual	Variance With Final Budget
Investment - Short-Term Investments	\$ 610	\$ 637	\$ 27
TOTAL	<u>\$ 610</u>	<u>\$ 637</u>	<u>\$ 27</u>

EXHIBIT AA-79  
(Additional Information)

POLICE AND FIRE RETIREE MEDICAL ADMINISTRATION FUND  
DETAIL SCHEDULE OF EXPENDITURES COMPARED WITH BUDGET  
For the Year Ended December 31, 2009

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government: Employee Relations	\$ 610	\$ 609	\$ (21)	\$ -	\$ (21)	\$ 630

EXHIBIT AA-80  
(Additional Information)

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, 2009

	Personnel Services	Supplies	Other Services and Charges	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-81

PUBLIC EMPLOYEES' RETIREMENT SYSTEM ON-BEHALF PAYMENTS FROM THE STATE OF ALASKA  
COMPARATIVE STATEMENTS OF REVENUES AND EXPENDITURES

For the Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
REVENUES		
Intergovernmental	\$ 16,162,963	\$ 11,878,387
Total Revenues	<u>16,162,963</u>	<u>11,878,387</u>
EXPENDITURES		
Current:		
General Government:		
Assembly	94,311	74,296
Equal Rights Commission	37,466	32,477
Internal Audit	27,881	19,303
Office of the Mayor	42,961	41,756
Municipal Attorney	349,492	250,366
Municipal Manager	312,931	287,693
Finance	641,459	461,763
Information Technology	609,004	442,486
Employee Relations	137,417	101,807
Purchasing	83,288	63,648
Heritage Land Bank	45,240	32,674
Administration	77,809	53,529
Total General Government	<u>2,459,259</u>	<u>1,861,798</u>
Public Safety:		
Health and Human Services	739,262	548,336
Fire Services	2,972,143	2,246,644
Police Services	3,834,631	2,761,092
Total Public Safety	<u>7,546,036</u>	<u>5,556,072</u>
Public Services:		
Economic and Community Development	970,877	663,964
Public Transportation	848,927	601,192
Public Works	3,634,258	2,706,374
Maintenance and Operations	703,606	488,987
Total Public Services	<u>6,157,668</u>	<u>4,460,517</u>
Total Expenditures	<u>16,162,963</u>	<u>11,878,387</u>
Excess of Revenues over Expenditures	<u>-</u>	<u>-</u>
Sub-Fund Balance, January 1	-	-
Sub-Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>

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MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-1

HERITAGE LAND BANK FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

ASSETS	2009	2008
Equity in General Cash Pool	\$ 1,026,745	\$ 715,027
Special Assessments Receivable:		
Current	167	167
Deferred	558	558
Total Special Assessments Receivable	725	725
Due from Component Units:		
Long Term Loan to Anchorage Community Development Authority	808,000	808,000
<b>TOTAL ASSETS</b>	<b>\$ 1,835,470</b>	<b>\$ 1,523,752</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 1,000	\$ 1,322
Accrued Payroll Liabilities	20,297	-
Deferred Revenue	808,725	808,725
Total Liabilities	830,022	810,047
<b>FUND BALANCE</b>		
Unreserved, Designated	1,005,448	713,705
Total Fund Balance	1,005,448	713,705
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 1,835,470</b>	<b>\$ 1,523,752</b>

EXHIBIT BB-2

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, 2009 and 2008

	2009	2008
<b>REVENUES</b>		
Intergovernmental	\$ -	\$ 24,205
Investment Income (Loss)	47,102	(5,762)
Other	327,585	326,691
Total Revenues	374,687	345,134
<b>EXPENDITURES</b>		
General Government:		
Land Management	1,037,915	1,026,189
Deficiency of Revenues over Expenditures	(663,228)	(681,055)
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers to Other Funds	-	(1,257,786)
Land Sales	954,971	1,122,288
Net Other Financing Sources (Uses)	954,971	(135,498)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	291,743	(816,553)
Fund Balance, January 1	713,705	1,530,258
Fund Balance, December 31	<b>\$ 1,005,448</b>	<b>\$ 713,705</b>



MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-3  
(Additional Information)

HERITAGE LAND BANK FUND  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND LAND SALES  
For The Year Ended December 31, 2009

	Estimated	Actual	Variance With Final Budget
Investment Income:			
Short-Term Investments	\$ 115,590	\$ 47,102	\$ (68,488)
Total Investment Income	115,590	47,102	(68,488)
Other:			
Miscellaneous Permits	2,500	18,412	15,912
Reimbursed Costs	2,500	859	(1,641)
Pipe Right Of Way Fee	50,000	174,192	124,192
Lease and Rental	30,000	115,769	85,769
Lease-State Land Conveyance	5,000	10,916	5,916
Prior Year Expense Recovery	-	6,405	6,405
Miscellaneous	-	1,032	1,032
Total Other	90,000	327,585	237,585
Land Sales:			
State Land Block	10,000	479,971	469,971
Other	1,143,812	475,000	(668,812)
Total Land Sales	1,153,812	954,971	(198,841)
TOTAL	\$ 1,359,402	\$ 1,329,658	\$ (29,744)

EXHIBIT BB-4  
(Additional Information)

HERITAGE LAND BANK FUND  
DETAIL SCHEDULE OF EXPENDITURES COMPARED WITH BUDGET  
For The Year Ended December 31, 2009

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Land Management	\$ 1,359,402	\$ 1,310,487	\$ 1,037,915	\$ -	\$ 1,037,915	\$ 272,572
TOTAL	\$ 1,359,402	\$ 1,310,487	\$ 1,037,915	\$ -	\$ 1,037,915	\$ 272,572

EXHIBIT BB-5  
(Additional Information)

HERITAGE LAND BANK FUND  
DETAIL SCHEDULE OF EXPENDITURES ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For The Year Ended December 31, 2009

	Personnel Services	Supplies	Other Services and Charges	Capital Outlay	Charges From Other Departments	Actual on GAAP Basis
General Government:						
Land Management	\$ 603,782	\$ 4,787	\$ 68,084	\$ 4,435	\$ 356,827	\$ 1,037,915
TOTAL	\$ 603,782	\$ 4,787	\$ 68,084	\$ 4,435	\$ 356,827	\$ 1,037,915

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-6

POLICE INVESTIGATIONS FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

ASSETS		
	2009	2008
Cash	\$ 22,645	\$ 16,106
Equity in General Cash Pool	1,874,375	1,546,955
Prepaid Items and Deposits	26,887	-
<b>TOTAL ASSETS</b>	<b>\$ 1,923,907</b>	<b>\$ 1,563,061</b>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 35,742	\$ 66,524
FUND BALANCE		
Reserved for Encumbrances	9,030	37,092
Reserved for Prepaid Items and Deposits	26,887	-
Unreserved, Designated	1,852,248	1,459,445
Total Fund Balance	1,888,165	1,496,537
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 1,923,907</b>	<b>\$ 1,563,061</b>

EXHIBIT BB-7

POLICE INVESTIGATIONS FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
For the Years Ended December 31, 2009 and 2008

	2009	2008
REVENUES		
Fines and Forfeitures	\$ 737,485	\$ 274,758
Investment Income (Loss)	89,291	(11,832)
Other	126,023	4,006
Total Revenues	952,799	266,932
EXPENDITURES		
Public Safety:		
Police Services	561,171	787,898
Excess (Deficiency) of Revenues over Expenditures	391,628	(520,966)
Fund Balance, January 1	1,496,537	2,017,503
Fund Balance, December 31	<b>\$ 1,888,165</b>	<b>\$ 1,496,537</b>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-8

STATE GRANTS FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

ASSETS	2009	2008
Equity in General Cash Pool	\$ -	\$ 6,703,848
Intergovernmental Receivables	15,553,013	6,174,851
Prepaid Items	93,510	2,510
<b>TOTAL ASSETS</b>	<b>\$ 15,646,523</b>	<b>\$ 12,881,209</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 2,315,822	\$ 679,418
Accrued Payroll Liabilities	347,107	263,049
Due to Areawide	416,772	-
Deferred Revenue	1,003,370	420,807
<b>Total Liabilities</b>	<b>4,083,071</b>	<b>1,363,274</b>
<b>FUND BALANCE</b>		
Reserved for Encumbrances	3,123,435	2,189,439
Reserved for Prepaid Items	93,510	2,510
Unreserved, Designated	8,346,507	9,325,986
<b>Total Fund Balance</b>	<b>11,563,452</b>	<b>11,517,935</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 15,646,523</b>	<b>\$ 12,881,209</b>

EXHIBIT BB-9

STATE GRANTS FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES  
AND CHANGES IN FUND BALANCE

For the Years Ended December 31, 2009 and 2008

	2009	2008
<b>REVENUES</b>		
Intergovernmental	\$ 35,779,779	\$ 17,161,103
Investment Income (Loss)	49,883	(11,054)
Other	4,048	-
<b>Total Revenues</b>	<b>35,833,710</b>	<b>17,150,049</b>
<b>EXPENDITURES</b>		
General Government:		
Municipal Attorney	54,912	115,830
Municipal Manager	-	16,128
Heritage Land Bank	1,653,481	-
Emergency Management	933,360	242,014
Education	5,918,478	1,282,293
Non-Departmental	(133,503)	(1,690,546)
<b>Total General Government</b>	<b>8,426,728</b>	<b>(34,281)</b>
Public Safety:		
Health and Human Services	8,641,912	7,508,193
Fire and Rescue Operations	2,574,693	105,875
Police Services	3,042,294	774,183
<b>Total Public Safety</b>	<b>14,258,899</b>	<b>8,388,251</b>
Public Services:		
Economic and Community Development	6,720,749	3,136,264
Public Transportation	1,735,563	2,353,834
Public Works	2,145,855	1,907,152
Maintenance and Operations	2,983,898	100,952
<b>Total Public Services</b>	<b>13,586,065</b>	<b>7,498,202</b>
<b>Total Expenditures</b>	<b>36,271,692</b>	<b>15,852,172</b>
Excess (Deficiency) of Revenues over Expenditures	(437,982)	1,297,877
<b>OTHER FINANCING SOURCES</b>		
Transfers from Other Funds	483,499	582,688
Net Other Financing Sources	483,499	582,688
Excess of Revenues and Other Financing Sources over Expenditures	45,517	1,880,565
Fund Balance, January 1	11,517,935	9,637,370
Fund Balance, December 31	<b>\$ 11,563,452</b>	<b>\$ 11,517,935</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-10

FEDERAL GRANTS FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

ASSETS	2009	2008
Investments	\$ 345,942	\$ 435,778
Accounts Receivable	7,270,369	6,022,146
Intergovernmental Receivables	4,346,256	6,138,681
<b>TOTAL ASSETS</b>	<b>\$ 11,962,567</b>	<b>\$ 12,596,605</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 676,102	\$ 779,655
Accrued Payroll Liabilities	127,676	131,524
Due to Areawide	427,554	1,146,575
Deferred Revenue	7,663,614	6,307,970
Total Liabilities	8,894,946	8,365,724
<b>FUND BALANCE</b>		
Reserved for Encumbrances	3,629,629	3,202,483
Unreserved, Designated	(562,008)	1,028,398
Total Fund Balance	3,067,621	4,230,881
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 11,962,567</b>	<b>\$ 12,596,605</b>

EXHIBIT BB-11

FEDERAL GRANTS FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING  
SOURCES AND CHANGES IN FUND BALANCE  
For the Years Ended December 31, 2009 and 2008

	2009	2008
<b>REVENUES</b>		
Intergovernmental	\$ 8,630,820	\$ 9,376,995
Investment Income (Loss)	81,098	(130,060)
Other	-	(101,013)
Total Revenues	8,711,918	9,145,922
<b>EXPENDITURES</b>		
Public Safety:		
Health and Human Services	3,965,159	3,960,427
Fire and Rescue Operations	899,786	1,220,150
Police Services	1,610,200	1,096,803
Total Public Safety	6,475,145	6,277,380
Public Services:		
Public Transportation	601,464	357,825
Economic and Community Development	3,216,633	4,579,278
Public Works	121,452	224,991
Total Public Services	3,939,549	5,162,094
Debt Service:		
Principal	70,000	-
Interest and Fiscal Charges	104,089	-
Total Debt Service	174,089	-
Total Expenditures	10,588,783	11,439,474
Deficiency of Revenues over Expenditures	(1,876,865)	(2,293,552)
<b>OTHER FINANCING SOURCES</b>		
Transfers from Other Funds	713,605	527,846
Deficiency of Revenues and Other Financing Sources over Expenditures	(1,163,260)	(1,765,706)
Fund Balance, January 1	4,230,881	5,996,587
Fund Balance, December 31	<b>\$ 3,067,621</b>	<b>\$ 4,230,881</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-12  
(Additional Information)

FEDERAL GRANTS FUND  
SCHEDULE OF CHANGES IN FUND BALANCE RESERVED FOR LONG-TERM LOANS  
For the Year Ended December 31, 2009

	<u>Anchor</u>	<u>Rental Rehabilitation</u>	<u>CDBG Rehabilitation</u>	<u>Minor Repair</u>	<u>Home Rehab</u>	<u>ACLT Loan</u>	<u>Total</u>
Fund Balance Reserved for Long-Term Loans, January 1	\$ 2,476,800	\$ 11,317	\$ 1,318,348	\$ 204,590	\$ 333,545	\$ 1,961,946	\$ 6,306,546
Deduct:							
Repayments of Loans	(51,630)	-	(44,100)	-	-	(118,688)	(214,418)
Write-Offs and Other Adjustments of Loans	(384,416)	-	-	(329,774)	(18,937)	-	(733,127)
Add:							
Disbursements for New Loans	1,166,850	-	-	630,928	-	-	1,797,778
Outstanding Interest	-	-	-	-	-	113,590	113,590
<b>FUND BALANCE RESERVED FOR LONG-TERM LOANS, DECEMBER 31</b>	<b><u>\$ 3,207,604</u></b>	<b><u>\$ 11,317</u></b>	<b><u>\$ 1,274,248</u></b>	<b><u>\$ 505,744</u></b>	<b><u>\$ 314,608</u></b>	<b><u>\$ 1,956,848</u></b>	<b><u>\$ 7,270,369</u></b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 MISCELLANEOUS OPERATIONAL GRANTS FUND  
 COMPARATIVE BALANCE SHEETS  
 December 31, 2009 and 2008

EXHIBIT BB-13

	2009	2008
<b>ASSETS</b>		
Equity in General Cash Pool	\$ 650,330	\$ 957,549
Accounts Receivable	32,685	36,690
<b>TOTAL ASSETS</b>	<b>\$ 683,015</b>	<b>\$ 994,239</b>
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 14,334	\$ 86,717
Accrued Payroll Liabilities	52	-
Deferred Credits	32,685	36,690
<b>Total Liabilities</b>	<b>47,071</b>	<b>123,407</b>
<b>FUND BALANCE</b>		
Reserved for Encumbrances	74,807	112,161
Unreserved, Designated	6,905	6,512
Unreserved, Undesignated	554,232	752,159
<b>Total Fund Balance</b>	<b>635,944</b>	<b>870,832</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 683,015</b>	<b>\$ 994,239</b>

EXHIBIT BB-14

MISCELLANEOUS OPERATIONAL GRANTS FUND  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES  
 AND CHANGES IN FUND BALANCE  
 For the Years Ended December 31, 2009 and 2008

	2009	2008
<b>REVENUES</b>		
Investment Income (Loss)	\$ 58,205	\$ (7,848)
Contributions and Donations	226,444	367,921
Other	309	501
<b>Total Revenues</b>	<b>284,958</b>	<b>360,574</b>
<b>EXPENDITURES</b>		
General Government:		
Office of the Mayor	-	9,318
Public Safety:		
Health and Human Services	12,006	83,647
Fire and Rescue Operations	15,355	-
Police Services	1,514	97,395
<b>Total Public Safety</b>	<b>28,875</b>	<b>181,042</b>
Public Services:		
Economic and Community Development	490,971	184,217
<b>Total Expenditures</b>	<b>519,846</b>	<b>374,577</b>
Deficiencies of Revenues over Expenditures	<b>(234,888)</b>	<b>(14,003)</b>
<b>OTHER FINANCING SOURCES</b>		
Transfers from Other Funds	-	1,500
Net other Financing Sources	-	1,500
Deficiencies of Revenues and Other Financing Sources over Expenditures	<b>(234,888)</b>	<b>(12,503)</b>
Fund Balance, January 1	870,832	883,335
Fund Balance, December 31	<b>\$ 635,944</b>	<b>\$ 870,832</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-15

OTHER RESTRICTED RESOURCES FUND  
COMPARATIVE BALANCE SHEETS  
For the Years Ended December 31, 2009 and 2008

ASSETS

	<u>2009</u>	<u>2008</u>
Special Assessments Receivable	\$ 108,682	\$ 49,402
Special Assessments - Deferred	-	99
TOTAL ASSETS	<u>\$ 108,682</u>	<u>\$ 49,501</u>

LIABILITIES AND FUND BALANCE

LIABILITIES		
Due to Areawide	\$ 139,819	\$ 63,922
Accounts Payable	6,646	11,373
Tax Refunds	7,979	-
Total Liabilities	<u>154,444</u>	<u>75,295</u>
FUND BALANCE		
Unreserved, Designated	<u>(45,762)</u>	<u>(25,794)</u>
Total Fund Balance	<u>(45,762)</u>	<u>(25,794)</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 108,682</u>	<u>\$ 49,501</u>

EXHIBIT BB-16

OTHER RESTRICTED RESOURCES FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
For the Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
REVENUES		
Special Assessments	\$ 778,264	\$ 747,569
Investment Loss	(27,743)	(3,330)
Other	26,656	28,350
Total Revenues	<u>777,177</u>	<u>772,589</u>
EXPENDITURES		
General Government:		
Non-Departmental	<u>797,145</u>	<u>797,450</u>
Total Expenditures	<u>797,145</u>	<u>797,450</u>
Deficiency of Revenues over Expenditures	(19,968)	(24,861)
Fund Balance, January 1	<u>(25,794)</u>	<u>(933)</u>
Fund Balance, December 31	<u>\$ (45,762)</u>	<u>\$ (25,794)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-17

CONVENTION CENTER OPERATING RESERVE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

ASSETS		
	2009	2008
Equity in General Cash Pool	\$ 4,042,110	\$ 2,544,380
Accounts Receivable	1,773,651	1,899,330
Less: Allowance for Uncollectibles	(132,613)	(19,396)
Total Net Accounts Receivable	1,641,038	1,879,934
Prepaid Items and Deposits	1,000,000	1,000,000
<b>TOTAL ASSETS</b>	<b>\$ 6,683,148</b>	<b>\$ 5,424,314</b>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 855,766	\$ 988,202
Interfund Payable	262,650	50,057
Total Liabilities	1,118,416	1,038,259
FUND BALANCE		
Reserved for Prepaid Items and Deposits	1,000,000	1,000,000
Unreserved, Designated	4,564,732	3,386,055
Total Fund Balance	5,564,732	4,386,055
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 6,683,148</b>	<b>\$ 5,424,314</b>

EXHIBIT BB-18

CONVENTION CENTER OPERATING RESERVE FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING  
SOURCES (USES) AND CHANGES IN FUND BALANCE  
For The Years Ended December 31, 2009 and 2008

	2009	2008
REVENUES		
Taxes	\$ 10,498,254	\$ 12,855,890
Investment Income (Loss)	330,355	(135,686)
Total Revenues	10,828,609	12,720,204
EXPENDITURES		
Public Services:		
Economic and Community Development	4,701,775	4,945,703
Excess of Revenues over Expenditures	6,126,834	7,774,501
OTHER FINANCING SOURCES (USES)		
Transfer from Other Funds	500,000	-
Transfer to CIVICVentures	(5,448,157)	(7,277,392)
Net Other Financing Sources (Uses)	(4,948,157)	(7,277,392)
Excess of Revenues Over Expenditures and Other Financing Uses	1,178,677	497,109
Fund Balance, January 1	4,386,055	3,888,946
Fund Balance, December 31	<b>\$ 5,564,732</b>	<b>\$ 4,386,055</b>



MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-19  
(Additional Information)

CONVENTION CENTER OPERATING RESERVE FUND  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN  
For The Year Ended December 31, 2009

	Estimated	Actual	Variance With Final Budget
Taxes:			
Hotel and Motel	\$ 12,283,800	\$ 10,452,295	\$ (1,831,505)
Penalties and Interest	38,790	45,959	7,169
Total Taxes	<u>12,322,590</u>	<u>10,498,254</u>	<u>(1,824,336)</u>
Investment Income:			
Short-Term Investments	-	330,355	330,355
Total Investment Income (Loss)	<u>-</u>	<u>330,355</u>	<u>330,355</u>
Transfers from Other Funds:			
Areawide General Fund	-	500,000	500,000
TOTAL	<u>\$ 12,322,590</u>	<u>\$ 11,328,609</u>	<u>\$ (993,981)</u>

EXHIBIT BB-20  
(Additional Information)

CONVENTION CENTER OPERATING RESERVE FUND  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET  
For The Year Ended December 31, 2009

	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	\$ 14,026,630	\$ 12,322,590	\$ 4,701,775	\$ -	\$ 4,701,775	\$ 7,620,815
Transfer to CIVICVentures	-	-	5,448,157	-	5,448,157	(5,448,157)
TOTAL	<u>\$ 14,026,630</u>	<u>\$ 12,322,590</u>	<u>\$ 10,149,932</u>	<u>\$ -</u>	<u>\$ 10,149,932</u>	<u>\$ 2,172,658</u>

EXHIBIT BB-21  
(Additional Information)

CONVENTION CENTER OPERATING RESERVE FUND  
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS  
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT  
For The Year Ended December 31, 2009

	Personnel Services	Supplies	Other Services and Charges	Capital Outlay	Charges from Other Departments	Actual on GAAP Basis
Public Services:						
Economic and Community Development	\$ -	\$ -	\$ 4,701,775	\$ -	\$ -	\$ 4,701,775
Transfer to CIVICVentures	-	-	5,448,157	-	-	5,448,157
TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,149,932</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,149,932</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

ELECTRIC UTILITY FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

ASSETS		
	2009	2008
<b>CURRENT ASSETS</b>		
Cash	\$ 1,600	\$ 1,600
Equity in General Cash Pool	39,023,414	11,080,187
Interest Receivable	1,083,478	424,634
Accounts Receivable:		
Utility Customers Less Allowance for Uncollectibles of \$120,190 in 2009 and \$93,583 in 2008	15,671,587	19,650,578
Other Receivables Less Allowance for Uncollectibles of \$110,359 in 2009 and \$83,875 in 2008	2,666,568	2,044,075
Net Accounts Receivable	18,338,155	21,694,653
Unbilled Reimbursable Projects	16,476	203,778
Inventory of Materials and Supplies, at Average Cost	22,307,281	22,735,241
Total Current Assets	80,770,404	56,140,093
<b>RESTRICTED ASSETS</b>		
Current:		
Customer Deposits	1,164,559	1,202,234
Revenue Bond Debt Service Accounts	2,790,200	2,193,273
Bond Cash Investment and Equity in Construction Cash Pool	75,767,822	-
Revenue Bond Operations and Maintenance Accounts	8,600,000	8,000,000
Future Natural Gas Purchases	5,883,205	3,786,722
Future Natural Gas Purchases or BRU Construction	68,936,899	40,742,727
Non-Current:		
Revenue Bond Reserve Investments	33,067,682	26,143,690
Total Restricted Assets	196,210,367	82,068,646
<b>DEFERRED CHARGES AND OTHER ASSETS</b>		
Current:		
Miscellaneous Deferred Charges and Other Assets	245,841	177,584
Non-Current:		
Interfund Loan Receivable	3,688,437	4,116,253
Miscellaneous Deferred Charges and Other Assets	2,271,746	2,510,483
Unamortized Debt Expense	2,070,073	1,065,200
Total Deferred Charges and Other Assets	8,276,097	7,869,520
<b>PLANT</b>		
Plant in Service, at Cost	603,738,783	575,714,104
Less: Accumulated Depreciation and Depletion	(248,332,101)	(234,210,639)
Net Plant in Service	355,406,682	341,503,465
Other Electric Plant Less Amortization of \$9,493,344 in 2009 and \$9,089,542 in 2008	2,620,726	3,024,528
Construction Work in Progress	23,716,558	15,182,911
Net Plant	381,743,966	359,710,904
<b>TOTAL ASSETS</b>	<b>\$ 667,000,834</b>	<b>\$ 505,789,163</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-1

ELECTRIC UTILITY FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

LIABILITIES	<u>2009</u>	<u>2008</u>
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 12,430,721	\$ 15,634,511
Accrued Expenses	92,796	163,854
Compensated Absences Payable	2,395,839	2,004,853
Accrued Payroll Liabilities	1,028,360	920,670
Accrued Interest Payable	1,378,411	833,501
Total Current Liabilities	<u>17,326,127</u>	<u>19,557,389</u>
<b>LIABILITIES PAYABLE FROM RESTRICTED ASSETS</b>		
Accounts Payable	66,510	-
Customer Deposits Payable	1,164,559	1,202,234
Customer Advances For Construction	83,949	502,983
Total Liabilities Payable From Restricted Assets	<u>1,315,018</u>	<u>1,705,217</u>
<b>DEFERRED LIABILITIES</b>		
Contributions In Aid of Construction (Net of Amortization)	40,679,193	30,671,798
Other Deferred Credits and Regulatory Liabilities	103,975,901	70,731,758
Total Deferred Credits	<u>144,655,094</u>	<u>101,403,556</u>
<b>NON-CURRENT LIABILITIES</b>		
Revenue Bonds Payable		
Payable After One Year	257,495,000	144,490,000
Plus: Unamortized Premium	5,758,076	6,330,157
Less: Unamortized Discount	(55,509)	(43,211)
Deferred Loss on Refunding	(6,828,685)	(8,641,155)
Net Revenue Bonds Payable After One Year	<u>256,368,882</u>	<u>142,135,791</u>
Payable Within One Year	16,995,000	17,270,000
Total Non-Current Liabilities	<u>273,363,882</u>	<u>159,405,791</u>
Total Liabilities	<u>436,660,121</u>	<u>282,071,953</u>
<b>NET ASSETS</b>		
Invested in Capital Assets, Net of Related Debt	143,468,713	169,633,315
Restricted for Debt Service	34,479,471	27,503,462
Unrestricted	52,392,529	26,580,433
Total Net Assets	<u>230,340,713</u>	<u>223,717,210</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 667,000,834</u>	<u>\$ 505,789,163</u>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-2

ELECTRIC UTILITY FUND  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
 For the Years Ended December 31, 2009 and 2008

	2009	2008
OPERATING REVENUES:		
Residential Sales	\$ 17,973,827	\$ 15,375,276
Commercial and Industrial Sales	76,949,102	62,405,290
Military Sales	13,927,149	10,607,417
Sales for Resale	8,522,078	16,137,134
Other Operating Revenues	1,247,914	2,682,686
Total Operating Revenues	118,620,070	107,207,803
OPERATING EXPENSES:		
Operations:		
Production	40,096,863	36,251,077
Transmission	560,833	512,068
Distribution	8,378,660	8,893,177
Customer Service and Sales	4,053,676	3,499,192
Administrative and General	9,446,731	9,551,094
Total Operations	62,536,763	58,706,608
Taxes Other than Income	363,284	587,813
Depreciation and Amortization:		
Non-Contributed Plant	25,846,816	25,528,952
Other Electric Plant	403,802	403,802
Total Depreciation and Amortization	26,250,618	25,932,754
Regulatory Debits (Credits)	4,191,550	(6,872,354)
Total Operating Expenses	93,342,215	78,354,821
Net Operating Income	25,277,855	28,852,982
NON-OPERATING REVENUES:		
Investment Income:		
Short-Term Investments	1,852,200	325,235
Restricted Investments	(86,585)	19,787
Total Investment Income	1,765,615	345,022
Other	12,587	494,080
Total Non-Operating Revenues	1,778,202	839,102
NON-OPERATING EXPENSES:		
Interest:		
Long-Term Obligations	10,121,044	10,558,085
Other	1,203,652	1,239,931
Total Interest	11,324,696	11,798,016
Allowance for Funds Used During Construction	(1,375,798)	(570,753)
Amortization of Deferred Charges	200,801	238,856
Other	476,739	506,664
Total Non-Operating Expenses	10,626,438	11,972,783
Total Non-Operating Loss	(8,848,236)	(11,133,681)
Transfers:		
Municipal Service Assessments	(4,404,760)	(4,314,224)
Dividend	(5,401,356)	(5,192,306)
Transfer to the Miscellaneous Grant Fund	-	(1,500)
Transfer from Medical/Dental Self-Insurance Fund	-	93,205
Total Transfers	(9,806,116)	(9,414,825)
Special Item-NPO/OPEB Write-Off	-	920,985
Change in Net Assets	6,623,503	9,225,461
Net Assets, Beginning	223,717,210	214,491,749
Net Assets, Ending	\$ 230,340,713	\$ 223,717,210

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-3

ELECTRIC UTILITY FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
For the Years Ended December 31, 2009 and 2008

	2009	2008
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers	\$ 154,831,027	\$ 136,193,316
Payments to Vendors	(46,176,058)	(35,701,328)
Payments to Employees	(25,702,952)	(23,463,414)
Internal Activity - Payments Made to Other Funds	(1,881,009)	(1,922,132)
Internal Activity - Payments Received from Other Funds	1,081,603	641,777
Net Cash Provided by Operating Activities	<u>82,152,611</u>	<u>75,748,219</u>
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Transfers to Other Funds	(9,806,116)	(9,508,029)
Transfer from Other Fund	-	93,205
Interest Payments on Interfund Loans	(181,840)	-
Interest Payments from Interfund Loans	569,125	-
Intergovernmental Revenue	544,599	-
Net Cash Used by Non-Capital and Related Financing Activities	<u>(8,874,232)</u>	<u>(9,414,824)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Proceeds from Issuance of Long-Term Obligations	129,361,782	-
Principal Payments on Long-Term Obligations	(17,270,000)	(17,295,000)
Interest Payments on Long-Term Obligations	(9,968,524)	(10,946,579)
Acquisition and Construction of Capital Assets	(37,378,388)	(33,384,851)
Capital Contributions - Customers	453,657	1,140,600
Capital Contributions - Intergovernmental	2,587,798	780,765
Grant Proceeds - Intergovernmental Agencies	-	444,119
Cost Recovery - Transformer Sale	-	818,420
Gain on Sale of Property	23,570	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>67,809,895</u>	<u>(58,442,526)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Investments	(114,179,395)	(26,221,189)
Interest Paid	-	(147,719)
Investment Income Received	996,673	185,524
Net Cash Used by Investing Activities	<u>(113,182,722)</u>	<u>(26,183,384)</u>
Net Increase (Decrease) in Cash	27,905,552	(18,292,515)
Cash, Beginning of Year	12,284,021	30,576,536
Cash, End of Year	<u>\$ 40,189,573</u>	<u>\$ 12,284,021</u>
<b>CASH AND CASH EQUIVALENTS</b>		
Cash	\$ 1,600	\$ 1,600
Equity in General Cash Pool	39,023,414	11,080,187
Customer Deposits	1,164,559	1,202,234
Cash and Cash Equivalents, End of Year	<u>\$ 40,189,573</u>	<u>\$ 12,284,021</u>
<b>RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Operating Income	\$ 25,277,855	\$ 28,852,982
Adjustments to Reconcile Operating Income to Net Cash		
Provided by Operating Activities:		
Depreciation and Amortization	26,250,618	25,932,754
Allowance for Uncollectible Accounts	53,091	48,946
Miscellaneous Non-Operating Revenues	12,587	494,080
Miscellaneous Non-Operating Expenses	(500,308)	(506,664)
Special Item - NPO/OPEB Write-Off	-	920,985
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	3,303,407	(7,927,633)
Unbilled Reimbursable Projects	187,302	(174,902)
Inventories	427,960	(5,592,113)
Deferred Charges and Other Assets	(374,120)	380,064
Net Pension and Other Post Employment Benefits Obligation	-	(920,985)
Accounts Payable and Accrued Expenses	(5,771,892)	5,488,392
Deferred Credits and Other Regulatory Liabilities	33,244,144	27,273,217
Customer Deposits and Deposits for Construction	(456,709)	600,703
Compensated Absences Payable	390,986	(42,277)
Accrued Payroll Liabilities	107,690	920,670
Net Cash Provided by Operating Activities	<u>\$ 82,152,611</u>	<u>\$ 75,748,219</u>
Non-Cash Investing, Capital and Financing Activities		
Capital Purchases on Account	\$ 2,563,555	\$ 5,514,488
Portion of Plant From AFUDC	1,375,798	570,753
Total Non-Cash Investing, Capital and Financial Activities	<u>\$ 3,939,353</u>	<u>\$ 6,085,241</u>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-4

ELECTRIC UTILITY FUND  
 DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
 For the Year Ended December 31, 2009

	Estimated	Actual	Variance With Final Budget
Residential Sales	\$ 17,903,000	\$ 17,973,827	\$ 70,827
Commercial and Industrial Sales	72,748,000	76,949,102	4,201,102
Public Street Lighting	1,224,000	1,211,707	(12,293)
Military Sales	12,324,000	13,927,149	1,603,149
Sales for Resale	20,055,000	8,522,078	(11,532,922)
Electric Property Rental	162,000	127,169	(34,831)
Other Operating Revenue	1,137,000	1,060,522	(76,478)
Cost of Power Adjustment	-	(1,151,484)	(1,151,484)
Investment Income - Short-Term Investments	3,486,000	1,852,200	(1,633,800)
Investment Income - Restricted for Construction	-	(86,585)	(86,585)
Other Non-Operating Revenue	8,000	12,587	4,587
Special Item	12,321,000	-	(12,321,000)
Total	<u>\$ 141,368,000</u>	<u>\$ 120,398,272</u>	<u>\$ (20,969,728)</u>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-5  
(Additional Information)ELECTRIC UTILITY FUND  
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS  
For the Year Ended December 31, 2009

	Authorizations	Actual	Variance With Final Budget
Power Production Expense			
Steam Power Generation			
Operation	\$ 2,009,000	\$ 1,683,225	\$ 325,775
Maintenance	1,118,000	1,676,330	(558,330)
Hydraulic Power Generation			
Operation	40,000	126,326	(86,326)
Maintenance	331,000	236,597	94,403
Gas Turbine Power Generation			
Operation	7,848,000	8,995,957	(1,147,957)
Maintenance	3,565,000	3,950,404	(385,404)
Other Power Supply Generation	6,621,000	6,967,987	(346,987)
Total Power Production Expense	<u>21,532,000</u>	<u>23,636,826</u>	<u>(2,104,826)</u>
Natural Gas Production			
Operation	10,937,000	13,421,372	(2,484,372)
Maintenance	3,369,000	3,038,665	330,335
Total Natural Gas Production Expense	<u>14,306,000</u>	<u>16,460,037</u>	<u>(2,154,037)</u>
Total Production Expense	<u>35,838,000</u>	<u>40,096,863</u>	<u>(4,258,863)</u>
Transmission Expense			
Operation	800,000	495,449	304,551
Maintenance	26,000	65,384	(39,384)
Total Transmission Expense	<u>826,000</u>	<u>560,833</u>	<u>265,167</u>
Distribution Expense			
Operation	5,711,000	5,413,455	297,545
Maintenance	3,510,000	2,965,205	544,795
Total Distribution Expense	<u>9,221,000</u>	<u>8,378,660</u>	<u>842,340</u>
Customer Service and Sales Expense			
Customer Accounts Expense	3,410,000	3,626,253	(216,253)
Customer Service and Information Expense	375,000	411,841	(36,841)
Sales Expense	77,000	15,582	61,418
Total Customer Service and Sales Expense	<u>3,862,000</u>	<u>4,053,676</u>	<u>(191,676)</u>
Administrative and General Expense			
Operation	9,517,000	8,300,598	1,216,402
Maintenance	1,066,000	1,146,133	(80,133)
Total Administrative and General Expense	<u>10,583,000</u>	<u>9,446,731</u>	<u>1,136,269</u>
Taxes Other than Income	407,000	363,284	43,716
Depreciation	29,645,000	25,846,816	3,798,184
Amortization	404,000	403,802	198
Regulatory Debits	9,213,000	4,191,550	5,021,450
Interest on Long-Term Obligations	16,214,000	10,121,044	6,092,956
Other Interest	1,066,000	1,203,652	(137,652)
Allowance for Funds Used During Construction	(951,000)	(1,375,798)	424,798
Amortization of Deferred Charges	336,000	200,801	135,199
Other Non-Operating Expense	600,000	476,739	123,261
Transfers to Other Funds - Municipal Service Assessment	4,341,000	4,404,760	(63,760)
TOTAL	<u>\$ 121,605,000</u>	<u>\$ 108,373,413</u>	<u>\$ 13,231,587</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

ELECTRIC UTILITY FUND  
 DETAIL SCHEDULE OF PLANT, DEPRECIATION, DEPLETION AND AMORTIZATION  
 For the Year Ended December 31, 2009  
 (In Thousands)

	PLANT			
	Balance 01/01/09	Additions	Retirements	Balance 12/31/09
ELECTRIC PLANT IN SERVICE				
Miscellaneous Intangible Plant	\$ 1,992	\$ 71	\$ -	\$ 2,063
Steam Production				
Structures and Improvements	3,138	289	95	3,332
Boiler Plant Equipment	12,768	1,098	326	13,540
Engines and Engine-Driven Generators	4,003	-	34	3,969
Turbo Generator Units	2,180	-	-	2,180
Accessory Electric Equipment	2,021	40	-	2,061
Miscellaneous Power Plant Equipment	614	-	-	614
	<u>24,724</u>	<u>1,427</u>	<u>455</u>	<u>25,696</u>
Hydraulic Production				
Water, Wheels, Turbines and Generators	4,971	-	-	4,971
Accessory Electric Equipment	-	98	-	98
Miscellaneous Power Plant Equipment	216	-	-	216
	<u>5,187</u>	<u>98</u>	<u>-</u>	<u>5,285</u>
Other Production				
Land and Land Rights	92	-	-	92
Structures and Improvements	15,658	315	617	15,356
Fuel Holders, Producers and Access	5,828	-	-	5,828
Prime Movers	70,878	12,871	5,784	77,965
Generators	24,531	(1,976)	307	22,248
Accessory Electric Equipment	12,748	-	-	12,748
Miscellaneous Power Plant Equipment	1,739	40	-	1,779
	<u>131,474</u>	<u>11,250</u>	<u>6,708</u>	<u>136,016</u>
Transmission Plant				
Land and Land Rights	1,962	90	-	2,052
Structures and Improvements	1,086	-	-	1,086
Station Equipment	15,936	2,897	61	18,772
Towers and Fixtures	5,359	-	-	5,359
Poles and Fixtures	2,645	422	58	3,009
Overhead Conductors and Devices	4,897	566	133	5,330
Roads and Trails	464	-	-	464
	<u>32,349</u>	<u>3,975</u>	<u>252</u>	<u>36,072</u>
Distribution Plant				
Land and Land Rights	2,533	5	-	2,538
Structures and Improvements	8,065	244	-	8,309
Station Equipment	25,699	6,889	1,286	31,302
Poles, Towers and Fixtures	5,585	271	108	5,748
Overhead Conductors and Devices	7,135	202	212	7,125
Underground Conduit	37,250	2,190	184	39,256
Underground Conductors and Devices	60,561	3,945	595	63,911
Line Transformers	19,030	683	37	19,676
Services	9,159	551	74	9,636
Meters	5,047	103	101	5,049
Street Lighting System	4,890	257	27	5,120
	<u>184,954</u>	<u>15,340</u>	<u>2,624</u>	<u>197,670</u>
General Plant				
Land and Land Rights	2,008	8	-	2,016
Structures and Improvements	6,231	352	-	6,583
Office Furniture and Fixtures	4,318	295	992	3,621
Transportation Equipment	3,769	558	184	4,143
Stores Equipment	263	55	1	317
Tools and Work Equipment	1,566	46	107	1,505
Laboratory Equipment	1,372	168	182	1,358
Power Operated Equipment	4,429	475	38	4,866
Communication Equipment	9,993	832	4,771	6,054
Miscellaneous Equipment	261	-	-	261
	<u>34,210</u>	<u>2,789</u>	<u>6,275</u>	<u>30,724</u>
TOTAL ELECTRIC PLANT IN SERVICE	<u>414,890</u>	<u>34,950</u>	<u>16,314</u>	<u>433,526</u>
GAS PLANT IN SERVICE				
Natural Gas Production and Gathering Plant				
Producing Leasehold	120,254	-	-	120,254
Field Measuring & Regulating	5	-	-	5
Misc Intangible-Plant	17	-	-	17
Producing Gas Wells - Well Construction	18,103	2,424	-	20,527
Producing Gas Wells - Well Equipment	7,104	5,633	-	12,737
Field Lines	1,487	1,139	-	2,626
Field Compressor Station Equipment	13,534	83	-	13,617
Purification Equipment	196	-	-	196
Other Equipment	7	82	-	89
Transportation	54	27	-	81
Power Operated Equipment	32	-	-	32
Communication Equipment	31	-	-	31
	<u>160,824</u>	<u>9,388</u>	<u>-</u>	<u>170,212</u>
TOTAL GAS PLANT IN SERVICE	<u>160,824</u>	<u>9,388</u>	<u>-</u>	<u>170,212</u>
TOTAL PLANT IN SERVICE	575,714	44,338	16,314	603,738
INTANGIBLE PLANT	12,114	-	-	12,114
OTHER UTILITY PLANT	741	-	-	741
CONSTRUCTION WORK IN PROGRESS	15,098	55,287	46,790	23,595
RETIREMENT CONSTRUCTION WORK IN PROGRESS	85	570	534	121
TOTAL PLANT	<u>\$ 603,752</u>	<u>\$ 100,195</u>	<u>\$ 63,638</u>	<u>\$ 640,309</u>



ACCUMULATED DEPRECIATION, DEPLETION AND AMORTIZATION				Net Book
Balance 01/01/09	Additions	Retirements	Balance 12/31/09	Value of Plant
\$ 613	\$ 385	\$ -	\$ 998	\$ 1,065
2,926	23	129	2,820	512
688	726	396	1,018	12,522
2,108	80	32	2,156	1,813
464	115	(2)	581	1,599
1,010	117	-	1,127	934
188	3	(76)	267	347
<u>7,384</u>	<u>1,064</u>	<u>479</u>	<u>7,969</u>	<u>17,727</u>
1,471	143	-	1,614	3,357
-	-	-	-	98
34	6	-	40	176
<u>1,505</u>	<u>149</u>	<u>-</u>	<u>1,654</u>	<u>3,631</u>
-	-	-	-	92
7,910	444	655	7,699	7,657
3,827	421	(1)	4,249	1,579
37,736	2,312	4,301	35,747	42,218
10,822	758	349	11,231	11,017
3,462	600	-	4,062	8,686
440	124	(42)	606	1,173
<u>64,197</u>	<u>4,659</u>	<u>5,262</u>	<u>63,594</u>	<u>72,422</u>
-	-	-	-	2,052
526	21	-	547	539
8,001	257	67	8,191	10,581
213	128	-	341	5,018
1,405	44	40	1,409	1,600
1,799	137	107	1,829	3,501
18	11	-	29	435
<u>11,962</u>	<u>598</u>	<u>214</u>	<u>12,346</u>	<u>23,726</u>
-	-	-	-	2,538
2,625	162	-	2,787	5,522
10,671	486	1,411	9,746	21,556
3,465	64	(127)	3,656	2,092
3,500	326	(64)	3,890	3,235
12,517	439	173	12,783	26,473
22,569	1,175	569	23,175	40,736
7,605	1,179	(44)	8,828	10,848
2,951	278	149	3,080	6,556
77	399	97	379	4,670
2,802	132	(1)	2,935	2,185
<u>68,782</u>	<u>4,640</u>	<u>2,163</u>	<u>71,259</u>	<u>126,411</u>
-	-	-	-	2,016
3,410	208	-	3,618	2,965
1,702	897	992	1,607	2,014
2,484	198	184	2,498	1,645
254	(107)	1	146	171
1,142	(374)	107	661	844
726	(115)	182	429	929
3,362	51	38	3,375	1,491
7,325	417	4,798	2,944	3,110
261	(123)	-	138	123
<u>20,666</u>	<u>1,052</u>	<u>6,302</u>	<u>15,416</u>	<u>15,308</u>
<u>175,109</u>	<u>12,547</u>	<u>14,420</u>	<u>173,236</u>	<u>260,290</u>
52,725	10,364	-	63,089	57,165
2	-	-	2	3
11	-	-	11	6
2,694	2,302	-	4,996	15,531
572	1,613	-	2,185	10,552
145	331	-	476	2,150
2,838	1,351	-	4,189	9,428
42	19	-	61	135
3	20	-	23	66
27	(1)	-	26	55
11	(5)	-	6	26
31	-	-	31	-
<u>59,101</u>	<u>15,994</u>	<u>-</u>	<u>75,095</u>	<u>95,117</u>
234,210	28,541	14,420	248,331	355,407
9,090	403	-	9,493	2,621
741	-	-	741	-
-	-	-	-	23,595
-	-	-	-	121
<u>\$ 244,041</u>	<u>\$ 28,944</u>	<u>\$ 14,420</u>	<u>\$ 258,565</u>	<u>\$ 381,744</u>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-7  
(Additional Information)ELECTRIC UTILITY FUND  
COMPARATIVE ANNUAL OPERATING REVENUE RELATIONSHIPS  
For the Years Ended December 31,

	2005	2006	2007	2008	2009
<b>RESIDENTIAL SALES</b>					
Average Number of Customers	23,976	23,943	24,044	24,108	24,139
Total Kilowatt-Hour Sales	147,170,569	148,255,188	147,246,280	147,725,244	147,643,203
Total Dollar Revenue	\$16,394,429	\$14,485,681	\$13,945,048	\$15,375,276	\$17,973,827
Average Annual Kilowatt-Hour Per Customer	6,138	6,192	6,124	6,128	6,116
Average Annual Bill Per Customer	\$684	\$605	\$580	\$638	\$745
Average Revenue Per Kilowatt-Hour Sold	\$0.1114	\$0.0977	\$0.0947	\$0.1041	\$0.1217
<b>COMMERCIAL AND INDUSTRIAL SALES</b>					
Average Number of Customers	6,119	6,143	6,195	6,239	6,263
Total Kilowatt-Hour Sales	740,139,179	747,400,442	753,226,983	754,541,810	760,449,972
Total Dollar Revenue	\$66,322,262	\$56,175,209	\$54,504,115	\$61,893,042	\$76,174,620
Average Annual Kilowatt-Hour Per Customer	120,958	121,667	121,586	120,940	121,419
Average Annual Bill Per Customer	\$10,839	\$9,145	\$8,798	\$9,920	\$12,163
Average Revenue Per Kilowatt-Hour Sold	\$0.0896	\$0.0752	\$0.0724	\$0.0820	\$0.1002
Water Diversion Compensation	\$653,423	\$396,975	\$360,753	\$512,248	\$774,482
<b>SALES TO MILITARY</b>					
Total Kilowatt-Hour Sales	108,018,544	202,503,237	199,581,144	211,684,628	203,017,515
Total Dollar Revenue	\$6,162,562	\$8,889,865	\$8,189,652	\$10,607,417	\$13,927,149
<b>SALES FOR RESALE</b>					
Total Kilowatt-Hour Sales	170,049,000	325,635,000	268,845,000	214,333,000	107,788,000
Total Dollar Revenue	\$9,738,663	\$19,335,030	\$16,275,894	\$16,137,134	\$8,522,078
<b>UNMETERED STREET LIGHTS</b>					
Street Lighting - Kilowatt-Hour Sale	5,080,859	5,009,541	4,995,834	4,799,970	4,853,411
Street Lighting - Dollar Revenue	\$1,207,462	\$1,140,810	\$1,117,379	\$1,157,113	\$1,211,707
<b>TOTAL SALES</b>					
Total Kilowatt-Hour Sales	1,170,458,151	1,428,803,408	1,373,895,241	1,333,084,652	1,223,752,101
Total Sales Revenue	\$100,478,801	\$100,423,570	\$94,392,841	\$105,682,230	\$118,583,863

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MUNICIPALITY OF ANCHORAGE, ALASKA

WATER UTILITY FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

ASSETS		
	2009	2008
<b>CURRENT ASSETS</b>		
Equity in General Cash Pool	\$ 11,864,976	\$ 17,122,430
Accrued Interest Receivable	129,131	25,579
Due From Wastewater Utility Capital Projects Fund	6,583,628	-
Accounts Receivable:		
Utility Customers Less Allowance for Uncollectibles of \$93,282 in 2009 and \$81,072 in 2008	4,040,293	3,472,626
Other Less Allowance for Uncollectibles of \$82,795 in 2009 and \$94,189 in 2008	156,510	185,334
Net Accounts Receivable	4,196,803	3,657,960
Special Assessments Receivable	89,665	97,676
Unbilled Reimbursable Projects	393,025	375,701
Inventory of Materials and Supplies, at Average Cost	1,539,907	1,553,233
Total Current Assets	24,797,135	22,832,579
<b>RESTRICTED ASSETS</b>		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	10,610,237	36,684,410
Revenue Bond Debt Service Investments	4,981,276	2,720,647
Interim Rate Escrow Investments	2,385,041	-
Capital Projects Investments	1,300	177,110
Non-Current:		
Customer Deposits	538,397	354,958
Total Restricted Assets	18,516,251	39,937,125
<b>NON-CURRENT DEFERRED CHARGES AND OTHER ASSETS</b>		
Unamortized Debt Expense	1,495,972	1,238,571
Unbilled Special Assessments	1,063,962	877,426
Other	644,525	367,587
Total Non-Current Deferred Charges and Other Assets	3,204,459	2,483,584
<b>WATER PLANT</b>		
Plant in Service, at Cost	673,760,883	639,466,872
Less: Accumulated Depreciation	(219,856,401)	(209,812,827)
Net Plant in Service	453,904,482	429,654,045
Plant Acquisition Adjustment Less Amortization of \$1,790,930 in 2009 and \$1,676,154 in 2008	1,531,014	1,645,790
Plant Held for Future Use	1,985,619	1,985,619
Construction Work in Progress	19,013,996	12,748,091
Net Water Plant	476,435,111	446,033,545
<b>TOTAL ASSETS</b>	<b>\$ 522,952,956</b>	<b>\$ 511,286,833</b>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-8

WATER UTILITY FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

LIABILITIES		
	2009	2008
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 1,127,835	\$ 1,143,451
Accrued Payroll Liabilities	855,690	569,876
Compensated Absences Payable	1,008,799	972,807
Accrued Interest Payable	1,467,961	2,775,748
Pollution Remediation Obligation	10,000	-
Long-Term Obligations Maturing within One Year	8,396,429	6,244,755
Total Current Liabilities	12,866,714	11,706,637
<b>LIABILITIES PAYABLE FROM RESTRICTED ASSETS</b>		
Current:		
Capital Acquisition and Construction Accounts and Retainages Payable	1,872,678	2,450,283
Non-Current:		
Customer Deposits Payable	538,397	354,958
Total Liabilities Payable from Restricted Assets	2,411,075	2,805,241
<b>NON-CURRENT LIABILITIES</b>		
Compensated Absences Payable	251,716	193,541
Pollution Remediation Obligation	145,000	155,000
Revenue Bonds Payable	141,246,000	147,270,000
Less: Net Unamortized Discounts and Losses	(4,424,771)	(4,561,836)
Plus: Unamortized Premiums	3,575,529	1,234,418
Net Revenue Bonds Payable	140,396,758	143,942,582
Alaska Drinking Water Loans Payable	51,450,906	46,964,219
Total Non-Current Liabilities	192,244,380	191,255,342
<b>DEFERRED LIABILITIES</b>		
Other Deferred Credits	19,550	19,575
Contributions in Aid of Construction (Net of Amortization)	233,840,865	230,983,679
Total Deferred Liabilities	233,860,415	231,003,254
Total Liabilities	441,382,584	436,770,474
<b>NET ASSETS</b>		
Invested in Capital Assets, Net of Related Debt	59,545,318	54,759,830
Restricted for Debt Service	4,981,276	2,720,647
Restricted for Interim Rate Escrow Requirement	2,385,041	-
Unrestricted	14,658,737	17,035,882
Total Net Assets	81,570,372	74,516,359
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 522,952,956</b>	<b>\$ 511,286,833</b>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-9

WATER UTILITY FUND  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS  
 For the Years Ended December 31, 2009 and 2008

	2009	2008
OPERATING REVENUES		
Charges for Sales and Services:		
Residential Sales	\$ 31,909,734	\$ 29,847,959
Commercial Sales	9,995,106	8,383,736
Total Charges for Sales and Services	41,904,840	38,231,695
Other:		
Public Fire Protection	3,698,074	3,500,243
Hydrant Use Charges	264,254	189,242
Miscellaneous	1,368,347	1,135,708
Total Other	5,330,675	4,825,193
Total Operating Revenue	47,235,515	43,056,888
OPERATING EXPENSES		
Operations:		
Source of Supply	2,752,625	2,633,254
Water Treatment	4,130,606	4,187,959
Transmission and Distribution	5,961,552	5,795,812
Customer Service	2,223,347	2,391,825
Administrative and General	6,873,012	7,617,978
Total Operations	21,941,142	22,626,828
Depreciation, Net of Amortization	7,201,903	7,442,828
Total Operating Expenses	29,143,045	30,069,656
Operating Income	18,092,470	12,987,232
NON-OPERATING REVENUES		
Investment Income - Short-Term Investments	2,856,542	990,083
Intergovernmental Revenue	-	664,439
Other: Water Property Rental	90,723	45,358
Other: Miscellaneous Non-Operating Revenue	1,498	-
Total Non-Operating Revenues	2,948,763	1,699,880
NON-OPERATING EXPENSES		
Interest on Long-Term Obligations	8,357,771	8,759,667
Allowance for Funds Used During Construction	(921,091)	(510,930)
Amortization of Bond Discount	486,604	493,069
Amortization of Debt Expense	157,923	212,911
Total Non-Operating Expenses	8,081,207	8,954,717
Income Before Transfers and Special Items	12,960,026	5,732,395
TRANSFERS		
Transfer to Other Funds - Municipal Service Assessments	(5,906,013)	(5,762,882)
Transfer from Other Funds - Medical/Dental Self-Insurance Fund	-	162,315
Total Transfers	(5,906,013)	(5,600,567)
SPECIAL ITEMS		
Net Pension Obligation Write-Off	-	1,165,721
Net Other Postemployment Benefits Obligation Write-Off	-	165,709
Total Special Items	-	1,331,430
Change in Net Assets	7,054,013	1,463,258
Net Assets, Beginning	74,516,359	73,053,101
Net Assets, Ending	\$ 81,570,372	\$ 74,516,359

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MUNICIPALITY OF ANCHORAGE, ALASKA  
WATER UTILITY FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
For the Years Ended December 31, 2009 and 2008

	2009	2008
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers and Users	\$ 44,647,062	\$ 42,190,770
Payments to Employees	(13,755,548)	(13,890,297)
Payments to Vendors	(6,135,489)	(6,754,308)
Internal Activity - Payments Made to Other Funds	(2,204,997)	(1,103,332)
Net Cash Provided by Operating Activities	22,551,028	20,442,833
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Transfer to Other Funds - Municipal Service Assessment	(5,906,013)	(5,762,882)
Transfer from Other Funds	-	162,315
Intergovernmental Revenues	-	664,439
Net Cash Used by Non-Capital and Related Financing Activities	(5,906,013)	(4,936,128)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Principal Payments on Long-Term Obligations	(4,098,226)	(4,305,120)
Interest Payments on Long-Term Obligations	(8,554,690)	(8,145,552)
Acquisition and Construction of Capital Assets	(40,608,604)	(31,521,583)
Capital Contributions - Intergovernmental	5,904,277	2,659,376
Capital Contributions - Customer/Special Assessments	301,479	326,820
Proceeds from Bond Sales	(2,497,546)	-
Proceeds from Alaska Drinking Water Loans	8,243,511	9,174,912
Principal Payments on Alaska Drinking Water Loans	(2,765,149)	(1,145,124)
Net Payments to Loan from Primary Government	-	(194,445)
Net Payments for Loan to Wastewater Utility Capital Projects Fund	(6,583,628)	-
Net Cash Used by Capital and Related Financing Activities	(50,658,576)	(33,150,716)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from Purchase or Sales and Maturity of Investments	26,186,556	14,899,397
Interest Received	2,752,990	1,221,506
Net Cash Provided (Used) by Investing Activities	28,939,546	16,120,903
Net Increase (Decrease) in Cash	(5,074,015)	(1,523,108)
Cash, Beginning of Year	17,477,388	19,000,496
Cash, End of Year	\$ 12,403,373	\$ 17,477,388
<b>CASH AND CASH EQUIVALENTS</b>		
Equity In General Cash Pool	\$ 11,864,976	\$ 17,122,430
Customer Deposits	538,397	354,958
Cash and Cash Equivalents, End of Year	\$ 12,403,373	\$ 17,477,388



MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-10

WATER UTILITY FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
For the Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
<b>RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED</b>		
<b>BY OPERATING ACTIVITIES</b>		
Operating Income	\$ 18,092,470	\$ 12,987,232
Transfer to Escrow Account	(2,385,041)	-
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Allowance for Uncollectible Accounts	816	38,752
Depreciation, Net of Amortization	7,201,903	7,442,828
Special Item - Net Other Postemployment Benefits Obligation Write-Off	-	165,709
Special Item - Net Pension Obligation Write-Off	-	1,165,721
Water Property Rental Receipts	90,723	45,358
Miscellaneous Non-Operating Revenues	1,498	-
 Changes in Assets and Liabilities Which Increase (Decrease) Cash		
Accounts Receivable and Other Receivables	(531,648)	(130,940)
Unbilled Reimbursable Projects	(17,324)	20,058
Inventories	13,326	(194,240)
Customer Deposits Payable	183,439	2,036
Deferred Charges and Other Assets	(463,474)	(404,598)
Accounts Payable and Other Liabilities	(15,616)	(176,737)
Accrued Payroll Liabilities	285,814	569,876
Compensated Absences Payable	94,167	68,633
Net Pension Obligation Payable	-	(1,165,721)
Net Other Postemployment Benefits Obligation	-	(165,709)
Pollution Remediation Obligation	-	155,000
Other Deferred Credits	(25)	19,575
Net Cash Provided by Operating Activities	<u>\$ 22,551,028</u>	<u>\$ 20,442,833</u>
 <b>NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES</b>		
Contributed Capital-Private Development	\$ 2,678,593	\$ 2,553,338
Capital Purchases on Account, Net	1,274,920	1,228,177
Total Non-Cash Investing, Capital and Financing Activities	<u>\$ 3,953,513</u>	<u>\$ 3,781,515</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-11  
(Additional Information)

WATER UTILITY FUND  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2009

	Estimated	Actual	Variance With Final Budget
Residential Sales:	\$ 32,545,000	\$ 31,909,734	\$ (635,266)
Commercial and Industrial Sales	9,330,000	9,995,106	665,106
Public Fire Protection	3,800,000	3,698,074	(101,926)
Hydrant Use Charges	325,000	264,254	(60,746)
Miscellaneous Use Charges	1,200,000	1,368,347	168,347
Investment Income - Short-Term Investments	2,900,000	2,856,542	(43,458)
Water Property Rental	30,000	90,723	60,723
Miscellaneous Non-operating Revenues	-	1,498	1,498
<b>TOTAL</b>	<b><u>\$ 50,130,000</u></b>	<b><u>\$ 50,184,278</u></b>	<b><u>\$ 54,278</u></b>

EXHIBIT EE-12  
(Additional Information)

WATER UTILITY FUND  
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS  
For The Year Ended December 31, 2009

	Authorizations	Actual	Variance With Final Budget
Source of Supply Expense:			
Operations	\$ 2,182,640	\$ 2,482,801	\$ (300,161)
Maintenance	393,360	269,824	123,536
Total Source of Supply Expense	<u>2,576,000</u>	<u>2,752,625</u>	<u>(176,625)</u>
Water Treatment Expense:			
Operations	4,452,740	3,688,765	763,975
Maintenance	544,260	441,841	102,419
Total Water Treatment Expense	<u>4,997,000</u>	<u>4,130,606</u>	<u>866,394</u>
Transmission and Distribution Expense:			
Operations	1,883,250	2,023,127	(139,877)
Maintenance	4,099,750	3,938,425	161,325
Total Transmission and Distribution Expense	<u>5,983,000</u>	<u>5,961,552</u>	<u>21,448</u>
Other Expenses:			
Customer Accounts Expense	2,353,000	2,223,347	129,653
Administrative and General Expense	8,387,000	6,873,012	1,513,988
Municipal Service Assessment	6,050,000	5,906,013	143,987
Depreciation, Net of Amortization	7,950,000	7,201,903	748,097
Interest on Long-Term Obligations	8,300,000	8,357,771	(57,771)
Amortization of Debt Expense	600,000	644,527	(44,527)
Allowance for Funds Used During Construction	(840,000)	(921,091)	81,091
Total Other Expenses	<u>32,800,000</u>	<u>30,285,482</u>	<u>2,514,518</u>
Dividend to General Government	650,000	-	650,000
<b>TOTAL</b>	<b><u>\$ 47,006,000</u></b>	<b><u>\$ 43,130,265</u></b>	<b><u>\$ 3,875,735</u></b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-13  
(Additional Information)

WATER UTILITY FUND  
DETAIL SCHEDULE OF WATER PLANT, DEPRECIATION AND AMORTIZATION  
For the Year Ended December 31, 2009  
(In Thousands)

	WATER PLANT				ACCUMULATED DEPRECIATION AND AMORTIZATION				Net Book Value of Plant
	Balance 01/01/09	Additions	Retirements	Balance 12/31/09	Balance 01/01/09	Additions	Retirements	Balance 12/31/09	
WATER PLANT IN SERVICE									
Tangible Plant									
Land and Land Rights	\$ 5,209	\$ -	\$ -	\$ 5,209	\$ -	\$ -	\$ -	\$ -	\$ 5,209
Source of Supply	45,174	67	157	45,084	22,922	926	168	23,680	21,404
Pumping Plant	8,844	3,315	48	12,111	3,013	237	335	2,915	9,196
Water Treatment Plant	74,688	1,775	-	76,463	29,451	1,523	-	30,974	45,489
Transmission Plant	457,016	27,213	715	483,514	136,340	7,616	894	143,062	340,452
General Plant	47,302	4,637	1,805	50,134	17,718	2,797	1,783	18,732	31,402
Total Tangible Plant	638,233	37,007	2,725	672,515	209,444	13,099	3,180	219,363	453,152
Intangible Plant	1,234	12	-	1,246	369	124	-	493	753
TOTAL WATER PLANT IN SERVICE	639,467	37,019	2,725	673,761	209,813	13,223	3,180	219,856	453,905
ACQUISITION ADJUSTMENT	3,322	-	-	3,322	1,677	115	-	1,792	1,530
PROPERTY HELD FOR FUTURE USE	1,986	-	-	1,986	-	-	-	-	1,986
CONSTRUCTION WORK IN PROGRESS	12,748	40,960	34,694	19,014	-	-	-	-	19,014
<b>TOTAL WATER PLANT</b>	<b>\$ 657,523</b>	<b>\$ 77,979</b>	<b>\$ 37,419</b>	<b>\$ 698,083</b>	<b>\$ 211,490</b>	<b>\$ 13,338</b>	<b>\$ 3,180</b>	<b>\$ 221,648</b>	<b>\$ 476,435</b>

WATER UTILITY FUND  
COMPARATIVE ANNUAL OPERATING REVENUE RELATIONSHIPS  
For the Years Ended December 31,

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Average Number of Customers	53,906	54,316	54,525	54,697	54,835
Revenue from Customer Sales	\$32,263,118	\$34,421,404	\$37,843,432	\$38,231,695	\$41,904,840
Average Revenue per Customer	\$598.51	\$633.72	\$694.06	\$698.97	\$764.20

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MUNICIPALITY OF ANCHORAGE, ALASKA

WASTEWATER UTILITY FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

ASSETS		
	2009	2008
<b>CURRENT ASSETS</b>		
Equity in General Cash Pool	\$ 12,816,987	\$ 15,626,317
Accrued Interest Receivable	36,188	24,437
Accounts Receivable:		
Utility Customers Less Allowance for Uncollectibles of \$87,479 in 2009 and \$73,670 in 2008	2,831,544	2,610,989
Other Less Allowance for Uncollectibles of \$29,970 in 2009 and \$31,904 in 2008	334,843	283,149
Net Accounts Receivable	<u>3,166,387</u>	<u>2,894,138</u>
Special Assessments Receivable	111,076	125,934
Unbilled Reimbursable Work Orders	192,297	278,940
Inventory of Material and Supplies, at Average Cost	276,323	402,509
Total Current Assets	<u>16,599,258</u>	<u>19,352,275</u>
<b>RESTRICTED ASSETS</b>		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	-	14,207,631
Revenue Bond Debt Service Investments	-	237
Interim Rate Escrow Investments	1,819,474	-
Non-Current:		
Customer Deposits	342,267	426,029
Total Restricted Assets	<u>2,161,741</u>	<u>14,633,897</u>
<b>NON-CURRENT DEFERRED CHARGES AND OTHER ASSETS</b>		
Unamortized Debt Expense	932,734	999,289
Unbilled Special Assessments	1,059,051	1,208,678
Other	570,297	464,845
Total Non-Current Deferred Charges and Other Assets	<u>2,562,082</u>	<u>2,672,812</u>
<b>WASTEWATER PLANT</b>		
Plant in Service, at Cost	536,520,445	486,451,041
Less: Accumulated Depreciation	(202,642,142)	(195,667,101)
Net Plant in Service	<u>333,878,303</u>	<u>290,783,940</u>
Plant Held for Future Use	1,379,931	1,379,931
Construction Work in Progress	12,682,988	14,911,401
Net Wastewater Plant	<u>347,941,222</u>	<u>307,075,272</u>
<b>TOTAL ASSETS</b>	<u>\$ 369,264,303</u>	<u>\$ 343,734,256</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-15

WASTEWATER UTILITY FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

LIABILITIES		
	2009	2008
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 1,190,998	\$ 403,004
Accrued Payroll Liabilities	366,046	512,711
Compensated Absences Payable	966,890	932,210
Accrued Interest Payable	945,024	1,250,842
Pollution Remediation Obligation	10,000	-
Due to Water Utility Capital Projects Fund	6,583,628	-
Long-Term Obligations Maturing within One Year	4,966,867	3,976,018
Total Current Liabilities	15,029,453	7,074,785
<b>LIABILITIES PAYABLE FROM RESTRICTED ASSETS</b>		
Current:		
Capital Acquisition and Construction Accounts and Retainages Payable	1,302,207	2,377,509
Non-Current:		
Customer Deposits Payable	342,267	426,029
Total Liabilities Payable from Restricted Assets	1,644,474	2,803,538
<b>NON-CURRENT LIABILITIES</b>		
Compensated Absences Payable	241,258	185,465
Pollution Remediation Obligation	92,500	102,500
Revenue Bonds Payable	65,835,000	66,450,000
Less: Unamortized Discounts and Losses	(109,841)	(159,652)
Plus: Unamortized Premiums	670,374	702,698
Net Revenue Bonds Payable	66,395,533	66,993,046
General Obligation Bonds Payable	-	505,000
Less: Unamortized Discount and Losses	-	(14,823)
Net General Obligation Bonds Payable	-	490,177
Alaska Clean Water Loans Payable	56,005,183	43,615,100
Total Non-Current Liabilities	122,734,474	111,386,288
<b>DEFERRED LIABILITIES</b>		
Contributions in Aid of Construction (Net of Amortization)	171,540,616	167,840,287
Total Liabilities	310,949,017	289,104,898
<b>NET ASSETS</b>		
Invested in Capital Assets, Net of Related Debt	49,033,023	38,368,275
Restricted	1,819,474	237
Unrestricted	7,462,789	16,260,846
Total Net Assets	58,315,286	54,629,358
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 369,264,303</b>	<b>\$ 343,734,256</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-16

WASTEWATER UTILITY FUND  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS  
 For the Years Ended December 31, 2009 and 2008

	2009	2008
<b>OPERATING REVENUES</b>		
Charges for Sales and Services:		
Residential Sales	\$ 26,040,130	\$ 25,575,203
Commercial Sales	7,146,293	6,324,260
Public Authorities	1,348,725	1,369,791
Total Charges for Sales and Services	<u>34,535,148</u>	<u>33,269,254</u>
Other Miscellaneous Service	1,464,301	1,311,881
Total Operating Revenues	<u>35,999,449</u>	<u>34,581,135</u>
<b>OPERATING EXPENSES</b>		
Operations:		
Collection System	3,972,445	3,778,334
Treatment Plant	9,172,670	8,076,071
Customer Accounts	1,790,215	1,842,958
Administrative and General	7,071,689	7,696,199
Total Operations	<u>22,007,019</u>	<u>21,393,562</u>
Depreciation - Net of Amortization	4,189,089	6,230,703
Total Operating Expenses	<u>26,196,108</u>	<u>27,624,265</u>
Net Operating Income	<u>9,803,341</u>	<u>6,956,870</u>
<b>NON-OPERATING REVENUES</b>		
Investment Income - Short-Term Investments	1,197,783	217,437
Intergovernmental Revenue	-	637,983
Miscellaneous Nonoperating Revenue	741	-
Total Non-Operating Revenues	<u>1,198,524</u>	<u>855,420</u>
<b>NON-OPERATING EXPENSES</b>		
Interest on Long-Term Obligations	3,243,921	3,600,128
Allowance for Funds Used During Construction	(1,019,157)	(570,418)
Amortization of Bond Discount	51,044	79,499
Amortization of Debt Expense	46,494	52,204
Interest Expense - Other	731,388	550,021
Total Non-Operating Expenses	<u>3,053,690</u>	<u>3,711,434</u>
Income Before Transfers and Special Items	<u>7,948,175</u>	<u>4,100,856</u>
<b>TRANSFERS</b>		
Transfer to Other Funds - Municipal Service Assessments	(4,097,804)	(4,088,967)
Transfer to Other Funds - Capital Projects	(168,943)	-
Transfer from Other Funds - Asset Sale to Solid Waste Svc	4,500	-
Transfer from Other Funds - Medical/Dental Self-Insurance Fund	-	155,950
Total Transfers	<u>(4,262,247)</u>	<u>(3,933,017)</u>
<b>SPECIAL ITEMS</b>		
Net Pension Obligation Write-Off	-	1,087,535
Net Other Postemployment Benefits Obligation Write-Off	-	151,874
Total Special Items	<u>-</u>	<u>1,239,409</u>
Change in Net Assets	3,685,928	1,407,248
Net Assets, Beginning	54,629,358	53,222,110
Net Assets, Ending	<u>\$ 58,315,286</u>	<u>\$ 54,629,358</u>



MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-17

WASTEWATER UTILITY FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
For the Years Ended December 31, 2009 and 2008

	2009	2008
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers and Users	\$ 34,057,137	\$ 34,279,181
Payments to Employees	(12,821,272)	(12,822,250)
Payments to Vendors	(4,974,407)	(5,340,570)
Internal Activity - Payments Made to Other Funds	(3,440,108)	(2,230,609)
Net Cash Provided by Operating Activities	<u>12,821,350</u>	<u>13,885,752</u>
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Interfund Transfers to Other Funds - Municipal Service Assessment	(4,097,804)	(4,088,967)
Interfund Transfers to Other Funds - Capital Projects	(168,943)	-
Interfund Transfers from Other Funds - Asset Sale to Solid Waste Svc	4,500	-
Transfer from Other Funds - Medical/Dental Self-Insurance Fund	-	155,950
Intergovernmental Revenue	-	637,983
Net Cash Used by Non-capital and Related Financing Activities	<u>(4,262,247)</u>	<u>(3,295,034)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Principal Payments on Long-Term Obligations	(1,075,000)	(1,030,000)
Interest Payments on Long-Term Obligations	(4,281,127)	(3,800,724)
Acquisition and Construction of Capital Assets	(47,985,061)	(20,102,448)
Capital Contributions - Intergovernmental	6,153,226	797,334
Capital Contributions - Customer/Special Assessments	420,981	842,664
Proceeds from Alaska Clean Water Loans	16,801,626	12,111,434
Principal Payments on Alaska Clean Water Loans	(3,464,368)	(2,056,745)
Payment on Loan from Primary Government	-	(8,929,611)
Net Proceeds on Loan from Water Utility Capital Projects Fund	6,583,628	-
Net Cash Used by Capital and Related Financing Activities	<u>(26,846,095)</u>	<u>(22,168,096)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from Purchase or Sales and Maturity of Investments	14,207,868	13,468,336
Interest Received	1,186,032	269,793
Net Cash Provided by Investing Activities	<u>15,393,900</u>	<u>13,738,129</u>
<b>Net Increase (Decrease) in Cash</b>		
Cash, Beginning of Year	(2,893,092)	2,160,751
Cash, End of Year	<u>16,052,346</u>	<u>13,891,595</u>
	<u>\$ 13,159,254</u>	<u>\$ 16,052,346</u>
<b>CASH AND CASH EQUIVALENTS</b>		
Equity in General Cash Pool	\$ 12,816,987	\$ 15,626,317
Customer Deposits	342,267	426,029
Cash and Cash Equivalents, End of Year	<u>\$ 13,159,254</u>	<u>\$ 16,052,346</u>
<b>RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Operating Income	\$ 9,803,341	\$ 6,956,870
Transfer to Escrow Account	(1,819,474)	-
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Allowance for Uncollectible Accounts	11,873	(16,254)
Depreciation, Net of Amortization	4,189,089	6,230,703
Miscellaneous Nonoperating Revenue	741	-
Special Item - Net Pension Obligation Write-Off	-	1,087,535
Special Item - Net Other Postemployment Benefits Obligation Write-Off	-	151,874
Changes in Assets and Liabilities Which Increase (Decrease) Cash		
Accounts Receivable and Other Receivables	(269,264)	60,934
Unbilled Reimbursable Projects	86,643	101,306
Inventories	126,186	77,689
Customer Deposits Payable	(83,762)	(46,867)
Deferred Charges and Other Assets	44,175	(123,584)
Accounts Payable and Other Liabilities	787,994	(36,198)
Accrued Payroll Liabilities	(146,665)	512,711
Compensated Absences Payable	90,473	65,942
Net Pension Obligation	-	(1,087,535)
Net Other Postemployment Benefits Obligation	-	(151,874)
Pollution Remediation Obligation	-	102,500
Net Cash Provided by Operating Activities	<u>\$ 12,821,350</u>	<u>\$ 13,885,752</u>
<b>NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES</b>		
Contributed Capital - Private Development	\$ 3,245,836	\$ 2,561,489
Capital Purchase on Account, Net	750,217	1,093,564
Total Non-Cash Investing, Capital and Financing Activities	<u>\$ 3,996,053</u>	<u>\$ 3,655,053</u>

EXHIBIT EE-18  
(Additional information)

WASTEWATER UTILITY FUND  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2009

	Estimated	Actual	Variance With Final Budget
Residential Sales	\$ 27,800,000	\$ 26,040,130	\$ (1,759,870)
Commercial Sales	6,285,000	7,146,293	861,293
Public Authorities	1,915,000	1,348,725	(566,275)
Miscellaneous Service Revenue	1,300,000	1,464,301	164,301
Investment Income - Short-Term Investments	1,300,000	1,125,546	(174,454)
Interest on Assessments	-	72,237	72,237
Other Non-Operating Revenue	-	741	741
Transfers from Other Funds - Asset Sale to Solid Waste Svc	-	4,500	4,500
<b>TOTAL</b>	<b>\$ 38,600,000</b>	<b>\$ 37,202,473</b>	<b>\$ (1,397,527)</b>

EXHIBIT EE-19  
(Additional Information)

WASTEWATER UTILITY FUND  
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS  
For the Year Ended December 31, 2009

	Authorizations	Actual	Variance With Final Budget
Collection System Expense:			
Operations	\$ 1,725,660	\$ 1,486,324	\$ 239,336
Maintenance	2,325,340	2,486,121	(160,781)
Total Collection System Expense	4,051,000	3,972,445	78,555
Treatment Plant Expense:			
Operations	7,908,250	8,359,677	(451,427)
Maintenance	1,086,750	812,993	273,757
Total Treatment Plant Expense	8,995,000	9,172,670	(177,670)
Other Expense:			
Customer Accounts Expense	1,988,000	1,790,215	197,785
Administrative and General Expense	8,632,000	7,071,689	1,560,311
Transfer to Other Funds - Municipal Service Assessment	4,300,000	4,097,804	202,196
Transfers to Other Funds - Capital Projects	-	168,943	(168,943)
Depreciation - Net of Amortization	4,390,000	4,189,089	200,911
Interest on Long-Term Obligations	3,816,000	3,975,309	(159,309)
Allowance for Funds Used During Construction	(550,000)	(1,019,157)	469,157
Amortization of Debt Expense	84,000	97,538	(13,538)
Total Other Expense	22,660,000	20,371,430	2,288,570
Dividend to General Government	200,000	-	200,000
<b>TOTAL</b>	<b>\$ 35,906,000</b>	<b>\$ 33,516,545</b>	<b>\$ 2,389,455</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-20  
(Additional Information)

WASTEWATER UTILITY FUND  
DETAIL SCHEDULE OF WASTEWATER PLANT, DEPRECIATION AND AMORTIZATION  
For the Year Ended December 31, 2009  
(In Thousands)

	WASTEWATER PLANT				ACCUMULATED DEPRECIATION AND AMORTIZATION				Net Book Value of Plant
	Balance 01/01/09	Additions	Retirements	Balance 12/31/09	Balance 01/01/09	Additions	Retirements	Balance 12/31/09	
WASTEWATER PLANT IN SERVICE									
Tangible Plant:									
Land and Land Rights	\$ 4,203	\$ -	\$ -	\$ 4,203	\$ -	\$ -	\$ -	\$ -	\$ 4,203
Wastewater Collection Plant	311,023	31,981	669	342,335	124,944	5,476	804	129,616	212,719
Wastewater Pumping	8,125	6,116	-	14,241	3,881	146	-	4,027	10,214
Treatment and Disposal Plant	110,734	4,808	-	115,542	47,291	2,095	-	49,386	66,156
General Plant	51,206	10,099	2,278	59,027	19,307	2,199	2,252	19,254	39,773
Total Tangible Plant	485,291	53,004	2,947	535,348	195,423	9,916	3,056	202,283	333,065
Intangible Plant	1,160	12	-	1,172	244	115	-	359	813
TOTAL WASTEWATER PLANT IN SERVICE	486,451	53,016	2,947	536,520	195,667	10,031	3,056	202,642	333,878
ACQUISITION ADJUSTMENT	910	-	-	910	910	-	-	910	-
PROPERTY HELD FOR FUTURE USE	1,380	-	-	1,380	-	-	-	-	1,380
CONSTRUCTION WORK IN PROGRESS	14,911	47,678	49,906	12,683	-	-	-	-	12,683
TOTAL WASTEWATER PLANT	<u>\$ 503,652</u>	<u>\$ 100,694</u>	<u>\$ 52,853</u>	<u>\$ 551,493</u>	<u>\$ 196,577</u>	<u>\$ 10,031</u>	<u>\$ 3,056</u>	<u>\$ 203,552</u>	<u>\$ 347,941</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-21  
(Additional Information)

WASTEWATER UTILITY FUND  
COMPARATIVE ANNUAL OPERATING REVENUE RELATIONSHIPS  
For the Years Ended December 31,

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Average Number of Customers	54,892	55,272	55,470	55,635	55,783
Revenue from Customer Sales	\$28,746,892	\$30,947,804	\$34,557,313	\$34,581,135	\$35,999,449
Average Revenue per Customer	\$523.70	\$559.92	\$622.99	\$621.57	\$645.35

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-22

REFUSE UTILITY FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

ASSETS		
	2009	2008
<b>CURRENT ASSETS</b>		
Equity in General Cash Pool	\$ 2,099,466	\$ 2,685,710
Accounts Receivable, Net	621,207	545,836
Accrued Interest Receivable	20,617	-
Prepaid Items and Deposits	1,587	1,181
Total Unrestricted Current Assets	2,742,877	3,232,727
Restricted Assets:		
Capital Acquisition and Construction Accounts	2,696,552	2,195,268
Total Restricted Assets	2,696,552	2,195,268
Total Current Assets	5,439,429	5,427,995
<b>NON-CURRENT ASSETS</b>		
Capital Assets:		
Capital Assets, at Cost	10,709,218	9,291,048
Less: Accumulated Depreciation	(6,684,026)	(6,178,498)
Net Capital Assets	4,025,192	3,112,550
Construction Work in Progress	-	12,732
Total Non-Current Assets	4,025,192	3,125,282
<b>TOTAL ASSETS</b>	\$ 9,464,621	\$ 8,553,277
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 49,625	\$ 49,721
Compensated Absences Payable	105,035	100,538
Accrued Payroll Liabilities Payable	67,630	-
Unclaimed Customer Refund Checks	2,816	2,733
Capital Acquisition and Construction Accounts and Retainages Payable	-	12,352
Total Current Liabilities	225,106	165,344
<b>NON-CURRENT LIABILITIES</b>		
Compensated Absences Payable	12,729	-
Total Liabilities	237,835	165,344
<b>NET ASSETS</b>		
Invested in Capital Assets, Net of Related Debt	4,025,192	3,125,282
Restricted for Capital Construction	2,696,552	2,195,268
Unrestricted	2,505,042	3,067,383
Total Net Assets	9,226,786	8,387,933
<b>TOTAL LIABILITIES AND NET ASSETS</b>	\$ 9,464,621	\$ 8,553,277

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-23

REFUSE UTILITY FUND  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
 For the Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
<b>OPERATING REVENUES</b>		
Charges for Services:		
Refuse Collection Charges	\$ 8,015,713	\$ 7,541,005
Container Rental Charges	464,844	445,031
Total Charges for Services	<u>8,480,557</u>	<u>7,986,036</u>
Other Revenue	34,792	27,559
Total Operating Revenues	<u>8,515,349</u>	<u>8,013,595</u>
<b>OPERATING EXPENSES</b>		
Personnel Services	1,897,671	1,999,159
Supplies	45,063	181,155
Other Services and Charges	2,813,961	2,541,121
Charges from Other Departments	2,446,286	2,225,004
Depreciation	567,243	443,430
Total Operating Expenses	<u>7,770,224</u>	<u>7,389,869</u>
Operating Income	<u>745,125</u>	<u>623,726</u>
<b>NON-OPERATING REVENUES</b>		
Investment Income	349,466	20,337
Intergovernmental Revenue	-	86,480
Gain (Loss) on Disposal of Capital Assets	(4,986)	208
Total Non-Operating Revenues	<u>344,480</u>	<u>107,025</u>
Income Before Transfers and Special Item	1,089,605	730,751
<b>TRANSFERS</b>		
Municipal Utility Service Assessment	(45,399)	(31,269)
Dividend	(200,853)	(376,250)
Other Transfers	(4,500)	38,776
Total Transfers	<u>(250,752)</u>	<u>(368,743)</u>
Special Item – NPO/OPEB Write-off	-	168,578
Change in Net Assets	<u>838,853</u>	<u>530,586</u>
Net Assets, Beginning	<u>8,387,933</u>	<u>7,857,347</u>
Net Assets, Ending	<u>\$ 9,226,786</u>	<u>\$ 8,387,933</u>

MUNICIPALITY OF ANCHORAGE

EXHIBIT EE-24

REFUSE UTILITY FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
For the Years Ended December 31, 2009 and 2008

	2009	2008
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers	\$ 8,440,061	\$ 7,567,588
Payments to Employees	(1,812,815)	(1,981,164)
Payments to Vendors	(5,305,812)	(4,968,056)
Net Cash Provided by Operating Activities	<u>1,321,434</u>	<u>618,368</u>
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Intergovernmental Revenue	-	86,480
Transfers to Other Funds	(250,752)	(407,519)
Transfers from Other Funds	-	38,776
Net Cash Used by Non-Capital and Related Financing Activities	<u>(250,752)</u>	<u>(282,263)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition and Construction of Capital Assets	(1,484,491)	(1,461,547)
Proceeds from Disposition of Capital Assets	-	5,754
Net Cash Used by Capital and Related Financing Activities	<u>(1,484,491)</u>	<u>(1,455,793)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Income	<u>328,849</u>	<u>20,337</u>
Net Cash Provided by Investing Activities	<u>328,849</u>	<u>20,337</u>
Net Increase (Decrease) in Cash	(84,960)	(1,099,351)
Cash, Beginning of Year	4,880,978	5,980,329
Cash, End of Year	<u>\$ 4,796,018</u>	<u>\$ 4,880,978</u>
<b>COMPONENTS OF CASH</b>		
Cash and Cash Equivalents	\$ 2,099,466	\$ 2,685,710
Capital Acquisition and Construction Accounts	2,696,552	2,195,268
Cash and Cash Equivalents, End of Year	<u>\$ 4,796,018</u>	<u>\$ 4,880,978</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Operating Income	\$ 745,125	\$ 623,726
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	567,243	443,430
Special Item-NPO/OPEB Write-off	-	168,578
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(75,371)	(446,007)
Prepaid Items and Deposits	(406)	(16)
Accounts Payable	(96)	(20,760)
Deferred Revenue	83	-
Compensated Absences Payable	17,226	17,995
Accrued Payroll Liabilities Payable	67,630	-
Net Pension and Other Postemployment Benefits Obligation	-	(168,578)
Net Cash Provided by Operating Activities	<u>\$ 1,321,434</u>	<u>\$ 618,368</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-25  
(Additional Information)

REFUSE UTILITY FUND  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2009

	Estimated	Actual	Variance With Final Budget
Refuse Collection Charges	\$ 8,118,660	\$ 8,015,713	\$ (102,947)
Container Rental Charges	463,500	464,844	1,344
Investment Income - Short-Term Investments	297,670	349,466	51,796
Other Revenue	44,560	34,792	(9,768)
Loss on Disposition of Capital Assets	42,110	(4,986)	(47,096)
<b>TOTAL</b>	<b>\$ 8,966,500</b>	<b>\$ 8,859,829</b>	<b>\$ (106,671)</b>

EXHIBIT EE-26  
(Additional Information)

REFUSE UTILITY FUND  
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS  
For the Year Ended December 31, 2009

	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 2,309,492	\$ 1,897,671	\$ 411,821
Supplies	154,370	45,063	109,307
Municipal Service Assessments	61,040	45,399	15,641
Other Services and Charges	3,104,980	2,813,961	291,019
Charges from Other Departments	2,256,100	2,446,286	(190,186)
Depreciation	583,030	567,243	15,787
Other Transfers	398,440	205,353	193,087
<b>TOTAL</b>	<b>\$ 8,867,452</b>	<b>\$ 8,020,976</b>	<b>\$ 846,476</b>



MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-27  
(Additional Information)

REFUSE UTILITY FUND  
DETAIL SCHEDULE OF REFUSE PLANT AND DEPRECIATION  
For the Year Ended December 31, 2009  
(In Thousands)

	PLANT				ACCUMULATED DEPRECIATION				Net Book Value of Plant
	Balance 01/01/09	Additions	Retire- ments	Balance 12/31/09	Balance 01/01/09	Additions	Retire- ments	Balance 12/31/09	
<b>CAPITAL ASSETS</b>									
Buildings	\$ 3,082	\$ -	\$ -	\$ 3,082	\$ 2,234	\$ 94	\$ -	\$ 2,328	\$ 754
Building Improvements	258	-	-	258	124	11	-	135	123
Vehicles	3,333	1,108	-	4,441	2,274	271	-	2,545	1,896
Machinery and Equipment	2,293	370	58	2,605	1,305	183	53	1,435	1,170
Computer Hardware	150	26	-	176	97	20	-	117	59
Computer Software	35	-	4	31	34	-	4	30	1
Office Equipment	140	-	24	116	111	7	24	94	22
<b>Total Capital Assets</b>	<b>9,291</b>	<b>1,504</b>	<b>86</b>	<b>10,709</b>	<b>6,179</b>	<b>586</b>	<b>81</b>	<b>6,684</b>	<b>4,025</b>
<b>CONSTRUCTION WORK IN PROGRESS</b>	<b>13</b>	<b>1,470</b>	<b>1,483</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>\$ 9,304</b>	<b>\$ 2,974</b>	<b>\$ 1,569</b>	<b>\$ 10,709</b>	<b>\$ 6,179</b>	<b>\$ 586</b>	<b>\$ 81</b>	<b>\$ 6,684</b>	<b>\$ 4,025</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-28  
(Additional Information)

REFUSE UTILITY FUND  
COMPARATIVE ANNUAL OPERATING REVENUE RELATIONSHIPS  
For the Year Ended December 31, 2009

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Average Number of Customers	11,802	11,824	11,997	11,763	11,791
Revenue From Customer Sales	\$ 6,565,860	\$ 6,700,759	\$ 7,150,569	\$ 7,986,036	\$ 8,480,557
Average Revenue Per Customer	\$ 556	\$ 567	\$ 596	\$ 679	\$ 719

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-29

SOLID WASTE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

ASSETS

	2009	2008
<b>CURRENT ASSETS</b>		
Equity in General Cash Pool	\$ 6,787,652	\$ 4,978,543
Accounts Receivable, Net	1,989,284	1,758,585
Accrued Interest Receivable	88,901	1,644
Prepaid Items and Deposits	3,924	2,920
<b>Total Unrestricted Current Assets</b>	<u>8,869,761</u>	<u>6,741,692</u>
Restricted Assets:		
Bond and Acquisition and Construction Accounts	10,364,620	13,893,894
Landfill Post Closure Cash Reserve	2,920,700	1,383,415
Revenue Bond Operations and Maintenance Accounts	-	412,337
<b>Total Restricted Assets</b>	<u>13,285,320</u>	<u>15,689,646</u>
Deferred Charges:		
Unamortized Debt Expenses	-	202
<b>Total Current Assets</b>	<u>22,155,081</u>	<u>22,431,540</u>
<b>NON-CURRENT ASSETS</b>		
Capital Assets:		
Capital Assets, at Cost	87,897,312	87,479,223
Less: Accumulated Depreciation	(34,639,270)	(32,976,298)
<b>Net Capital Assets</b>	<u>53,258,042</u>	<u>54,502,925</u>
Construction Work in Progress	2,821,264	2,748,546
<b>Total Non-Current Assets</b>	<u>56,079,306</u>	<u>57,251,471</u>
<b>TOTAL ASSETS</b>	<u>\$ 78,234,387</u>	<u>\$ 79,683,011</u>

LIABILITIES

<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 652,661	\$ 340,953
Compensated Absences Payable	438,970	373,662
Accrued Payroll Liabilities Payable	397,187	131,524
Accrued Interest Payable	170,424	189,528
Long-Term Obligations Maturing Within One Year	1,446,870	1,806,870
Capital Acquisition and Construction Accounts and Retainages Payable	201,292	397,023
<b>Total Current Liabilities</b>	<u>3,307,404</u>	<u>3,239,560</u>
<b>NON-CURRENT LIABILITIES</b>		
Compensated Absences Payable	5,369	53,063
Less: Unamortized Discount	-	(1,123)
Federal Clean Water Loan Payable	16,124,028	17,570,898
<b>Total Non-Current Liabilities</b>	<u>16,129,397</u>	<u>17,622,838</u>
<b>DEFERRED CREDITS AND OTHER LIABILITIES</b>		
Future Landfill Closure Costs	19,217,586	18,091,854
<b>Total Liabilities</b>	<u>38,654,387</u>	<u>38,954,252</u>
<b>NET ASSETS</b>		
Invested in Capital Assets, Net of Related Debt	48,873,028	51,768,720
Restricted for Debt Service	-	412,337
Unrestricted	(9,293,028)	(11,452,298)
<b>Total Net Assets</b>	<u>39,580,000</u>	<u>40,728,759</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 78,234,387</u>	<u>\$ 79,683,011</u>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-30

SOLID WASTE FUND  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
 For the Years Ended December 31, 2009 and 2008

	2009	2008
<b>OPERATING REVENUES</b>		
Charges for Services:		
Landfill Fees	\$ 17,435,080	\$ 17,295,668
Hazardous Waste Fees	108,108	137,347
Community Recycling Surcharge	946,967	278,485
Total Charges for Services	<u>18,490,155</u>	<u>17,711,500</u>
Other Revenue	517,301	429,860
Total Operating Revenues	<u>19,007,456</u>	<u>18,141,360</u>
<b>OPERATING EXPENSES</b>		
Personnel Services	7,291,847	7,143,363
Supplies	1,693,775	1,738,152
Other Services and Charges	3,478,504	2,593,287
Amortization of Landfill Closure Costs	1,125,732	1,495,701
Charges to Other Departments	(1,043,636)	(659,733)
Depreciation	3,381,306	2,979,683
Total Operating Expenses	<u>15,927,528</u>	<u>15,290,453</u>
Operating Income	<u>3,079,928</u>	<u>2,850,907</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Investment Income (Loss)	1,048,364	(16,855)
Gain on Disposition of Capital Assets	38,331	-
Gain on Asset Impairment	-	55,688
Intergovernmental Revenue	-	139,709
Interest Expense	(277,375)	(323,031)
Total Non-Operating Revenues (Expenses)	<u>809,320</u>	<u>(144,489)</u>
Change in Net Assets Before Transfers	<u>3,889,248</u>	<u>2,706,418</u>
<b>TRANSFERS</b>		
Municipal Service Assessment	(835,054)	(804,106)
Dividend	(909,010)	(825,946)
Transfers from Other Funds	-	41,565
Transfers to Other Funds	(3,293,943)	(30,051)
Total Transfers	<u>(5,038,007)</u>	<u>(1,618,538)</u>
Special Item – NPO/OPEB Write-Off	-	283,722
Change in Net Assets	<u>(1,148,759)</u>	<u>1,371,602</u>
Net Assets, Beginning	40,728,759	39,357,157
Net Assets, Ending	<u>\$ 39,580,000</u>	<u>\$ 40,728,759</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-31

SOLID WASTE FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
For the Years Ended December 31, 2009 and 2008

	2009	2008
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers	\$ 18,776,757	\$ 17,291,927
Payments to Employees	(7,008,570)	(6,980,811)
Payments to Vendors	(3,817,939)	(3,746,357)
Net Cash Provided by Operating Activities	<u>7,950,248</u>	<u>6,564,759</u>
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Intergovernmental Revenue	-	139,709
Transfers to Other Funds	(5,038,007)	(1,660,103)
Transfers from Other Funds	-	41,565
Net Cash Used by Non-Capital and Related Financing Activities	<u>(5,038,007)</u>	<u>(1,478,829)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Principal Payments on Long-Term Obligations	(1,806,870)	(1,786,870)
Interest Payments on Long-Term Obligations	(295,154)	(272,346)
Acquisition and Construction of Capital Assets	(2,703,430)	(1,596,668)
Landfill Post Closure Cash Reserve	(1,537,285)	(1,383,415)
Gain on Asset Impairment	-	55,688
Proceeds from Disposition of Capital Assets	336,889	48,836
Net Cash Used by Capital and Related Financing Activities	<u>(6,005,850)</u>	<u>(4,934,775)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from Sale of Investments	412,337	-
Investment Income (Loss)	961,107	(22,256)
Net Cash Provided (Used) by Investing Activities	<u>1,373,444</u>	<u>(22,256)</u>
Net Increase (Decrease) in Cash	(1,720,165)	128,899
Cash, Beginning of Year	18,872,437	18,743,538
Cash, End of Year	<u>\$ 17,152,272</u>	<u>\$ 18,872,437</u>
<b>COMPONENTS OF CASH</b>		
Cash and Cash Equivalents	\$ 6,787,652	\$ 4,978,543
Capital Acquisition and Construction Accounts	10,364,620	13,893,894
Cash and Cash Equivalents, End of Year	<u>\$ 17,152,272</u>	<u>\$ 18,872,437</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Operating Income	\$ 3,079,928	\$ 2,850,907
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	3,381,306	2,979,683
Special Item – NPO/OPEB Write-Off	-	283,722
Amortization of Landfill Closure Costs	1,125,732	1,495,701
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(230,699)	(849,433)
Prepaid Items and Deposits	(1,004)	203
Accounts Payable	311,708	(74,854)
Compensated Absences Payable	17,614	31,028
Accrued Payroll Liabilities Payable	265,663	131,524
Net Pension and Other Postemployment Benefits Obligation	-	(283,722)
Net Cash Provided by Operating Activities	<u>\$ 7,950,248</u>	<u>\$ 6,564,759</u>
<b>NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES</b>		
Capital Purchases on Account	\$ 201,292	\$ 397,023
Deferred Refunding Loss	753	3,700
	<u>\$ 202,045</u>	<u>\$ 400,723</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-32  
(Additional Information)

SOLID WASTE FUND  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2009

	Estimated	Actual	Variance With Final Budget
Landfill Fees	\$ 17,250,610	\$ 17,435,080	\$ 184,470
Hazardous Waste Fees	157,000	108,108	(48,892)
Community Recycle Surcharge	890,730	946,967	56,237
Other Operating Revenue	394,220	517,301	123,081
Investment Income - Short-Term Investments	784,800	1,048,364	263,564
Gain on Disposition of Capital Assets	200,000	38,331	(161,669)
TOTAL	<u>\$ 19,677,360</u>	<u>\$ 20,094,151</u>	<u>\$ 416,791</u>

EXHIBIT EE-33  
(Additional Information)

SOLID WASTE FUND  
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS  
For the Year Ended December 31, 2009

	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 7,849,804	\$ 7,291,847	\$ 557,957
Supplies	2,392,531	1,693,775	698,756
Municipal Utility Service Assessment	788,540	835,054	(46,514)
Dividend	903,460	909,010	(5,550)
Other Services and Charges	4,370,764	3,478,504	892,260
Charges to Other Departments	(834,936)	(1,043,636)	208,700
Depreciation	3,289,690	3,381,306	(91,616)
Interest on Long-Term Obligations	317,980	277,375	40,605
Future Landfill Closure Costs	1,493,120	1,125,732	367,388
Transfers to Other Funds	-	3,293,943	(3,293,943)
TOTAL	<u>\$ 20,570,953</u>	<u>\$ 21,242,910</u>	<u>\$ (671,957)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-34  
(Additional Information)

SOLID WASTE FUND  
DETAIL SCHEDULE OF SOLID WASTE PLANT AND DEPRECIATION  
For the Year Ended December 31, 2009  
(In Thousands)

	PLANT				ACCUMULATED DEPRECIATION				Net Book Value of Plant
	Balance 01/01/09	Additions	Retire- ments	Balance 12/31/09	Balance 01/01/09	Additions	Retire- ments	Balance 12/31/09	
<b>CAPITAL ASSETS</b>									
Land	\$ 5,898	\$ -	\$ -	\$ 5,898	\$ -	\$ -	\$ -	\$ -	\$ 5,898
Land Improvements	55,094	538	113	55,519	15,968	1,172	55	17,085	38,434
Buildings	13,585	-	-	13,585	9,687	461	-	10,148	3,437
Building Improvements	676	-	-	676	317	22	-	339	337
Vehicles	6,413	702	1,886	5,229	4,648	644	1,645	3,647	1,582
Machinery and Equipment	5,645	1,191	14	6,822	2,207	1,072	14	3,265	3,557
Computer Hardware	120	4	2	122	105	9	2	112	10
Computer Software	18	-	1	17	18	-	1	17	-
Office Equipment	30	-	1	29	26	1	1	26	3
Total Capital Assets	87,479	2,435	2,017	87,897	32,976	3,381	1,718	34,639	53,258
<b>CONSTRUCTION WORK</b>									
IN PROGRESS	2,749	5,533	5,461	2,821	-	-	-	-	2,821
<b>TOTAL</b>	<b>\$ 90,228</b>	<b>\$ 7,968</b>	<b>\$ 7,478</b>	<b>\$ 90,718</b>	<b>\$ 32,976</b>	<b>\$ 3,381</b>	<b>\$ 1,718</b>	<b>\$ 34,639</b>	<b>\$ 56,079</b>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-35

PORT FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

	2009	2008
ASSETS		
CURRENT ASSETS		
Cash	\$ 150	\$ 150
Equity in General Cash Pool	13,025,310	8,461,888
Interest Receivable	180,122	34,014
Accounts Receivable, Net	653,071	570,746
Due from Other Funds		
Miscellaneous Capital Projects Fund	1,679,889	-
Anchorage Fire Service Area Capital Projects Fund	403,138	-
Anchorage Roads and Drainage Service Area Capital Projects Fund	13,181,033	-
Anchorage Parks and Recreation Service Area Capital Projects Fund	2,750,647	-
Public Transportation Capital Projects Fund	3,750,557	-
Equipment Maintenance Capital Projects Fund	460,042	-
Total Due from Other Funds	<u>22,225,306</u>	<u>-</u>
Prepaid Items and Deposits	42,905	31,922
Current Portion of Net Investment in Direct Financing Leases	13,596	224,622
Parts Inventory	329,915	330,043
Total Unrestricted Current Assets	<u>36,470,375</u>	<u>9,653,385</u>
Restricted Assets:		
Intergovernmental Receivables	28,725	969,429
Bond and Acquisition and Construction Accounts	1,655,841	15,505,292
Mitigation Reserve Investment	5,126,356	3,692,107
Total Restricted Current Assets	<u>6,810,922</u>	<u>20,166,828</u>
Total Current Assets	<u>43,281,297</u>	<u>29,820,213</u>
NON-CURRENT ASSETS		
Advances to MARAD	98,800,001	98,800,001
Net Investment in Direct Financing Leases	-	13,596
Total Deferred Charges and Other Assets	<u>98,800,001</u>	<u>98,813,597</u>
Capital Assets:		
Capital Assets, at Cost	135,264,256	131,161,808
Less: Accumulated Depreciation	<u>(77,384,986)</u>	<u>(72,770,534)</u>
Net Capital Assets	57,879,270	58,391,274
Construction Work in Progress	4,503,715	5,548,314
Total Capital Assets	<u>62,382,985</u>	<u>63,939,588</u>
Total Non-Current Assets	<u>161,182,986</u>	<u>162,753,185</u>
TOTAL ASSETS	<u>\$ 204,464,283</u>	<u>\$ 192,573,398</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 171,253	\$ 175,887
Compensated Absences Payable	144,653	140,462
Accrued Payroll Liabilities	110,009	-
Deferred Revenue and Deposits	114,354	-
Notes Payable	40,000,000	40,000,000
Total Unrestricted Current Liabilities	<u>40,540,269</u>	<u>40,316,349</u>
Current Liabilities Payable from Restricted Assets:		
Capital Acquisition and Construction Accounts and Retainages Payable	57,049	6,123
Total Current Liabilities	<u>40,597,318</u>	<u>40,322,472</u>
NON-CURRENT LIABILITIES		
Compensated Absences Payable	40,971	38,779
Total Non-Current Liabilities	<u>40,971</u>	<u>38,779</u>
Total Liabilities	<u>40,638,289</u>	<u>40,361,251</u>
NET ASSETS		
Invested in Capital Assets, Net of Related Debt	62,382,985	63,939,588
Restricted for Capital Construction	87,779,180	77,991,277
Unrestricted	13,663,829	10,281,282
Total Net Assets	<u>163,825,994</u>	<u>152,212,147</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 204,464,283</u>	<u>\$ 192,573,398</u>



## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-36

## PORT FUND

## COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS

For The Years Ended December 31, 2009 and 2008

	2009	2008
<b>OPERATING REVENUES</b>		
Charges for Sales and Services:		
Dockage	\$ 705,081	\$ 842,096
Wharfage, Dry Bulk	71,343	126,338
Wharfage, Liquid Bulk	490,956	522,305
Wharfage, General Cargo	3,613,275	3,724,411
Storage Revenue	-	4,160
Office Rental	31,167	27,699
Utilities	7,510	10,198
Miscellaneous	57,522	(19,511)
Total Charges for Sales and Services	<u>4,976,854</u>	<u>5,237,696</u>
Other:		
Crane Rentals	48,435	48,076
Industrial Park Lease Rentals	4,301,791	4,158,226
POL Valve Yard Fees	358,443	485,400
Total Other	<u>4,708,669</u>	<u>4,691,702</u>
Total Operating Revenues	<u>9,685,523</u>	<u>9,929,398</u>
<b>OPERATING EXPENSES</b>		
Operations:		
Personnel Services	2,318,382	2,299,783
Supplies	199,428	218,897
Other Services and Charges	2,115,068	1,697,876
Charges from Other Departments	486,147	429,639
Total Operations	<u>5,119,025</u>	<u>4,646,195</u>
Depreciation	<u>4,660,449</u>	<u>4,649,017</u>
Total Operating Expenses	<u>9,779,474</u>	<u>9,295,212</u>
Operating Income (Loss)	<u>(93,951)</u>	<u>634,186</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Intergovernmental Revenue	-	57,205
Reimbursable Costs	2,760	873,765
Investment Income:		
Short-Term Investments	2,031,824	218,893
Long-Term Investments	11,186	35,828
Total Investment Income	<u>2,043,010</u>	<u>254,721</u>
Security Fees	1,312,465	1,541,818
Right-of-Way Fees	140,074	177,083
Gain on Disposition of Assets	-	52,470
Loss on Uncompleted Capital Project	(128,649)	-
Port Convention Fees	-	(728,753)
Security Contract	(1,302,050)	(1,525,834)
Net Non-Operating Revenues	<u>2,067,610</u>	<u>702,475</u>
Income Before Capital Contributions and Transfers	1,973,659	1,336,661
Capital Contributions	10,087,667	35,974,275
Transfers from (to) Other Funds:		
Municipal Service Assessment	(447,479)	(480,867)
Transfers from Other Funds	-	13,855
Special Item - NPO/OPEB Write-off	-	93,773
Change in Net Assets	<u>11,613,847</u>	<u>36,937,697</u>
Net Assets, Beginning	<u>152,212,147</u>	<u>115,274,450</u>
Net Assets, Ending	<u>\$ 163,825,994</u>	<u>\$ 152,212,147</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-37

PORT FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
For the Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers	\$ 11,172,851	\$ 12,612,288
Payments to Employees	(2,201,990)	(2,265,892)
Payments to Vendors	<u>(4,118,310)</u>	<u>(4,815,928)</u>
Net Cash Provided by Operating Activities	<u>4,852,551</u>	<u>5,530,468</u>
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Increase in Amounts Due from Other Funds	(22,225,306)	-
Transfers to Other Funds	(447,479)	(480,867)
Transfers from Other Funds	-	13,855
Intergovernmental Revenue	-	57,205
Net Cash (Used) by Non-Capital and Related Financing Activities	<u>(22,672,785)</u>	<u>(409,807)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Payments to MARAD	-	(81,760,383)
Acquisition and Construction of Capital Assets	(3,052,792)	(5,292,711)
Proceeds from Disposition of Capital Assets	-	57,111
Loss on Uncompleted Capital Project	(128,649)	-
Proceeds from Issuance of Short Term Commercial Paper	-	40,000,000
Capital Contributions	<u>11,028,371</u>	<u>35,004,846</u>
Net Cash Provided/(Used) by Capital and Related Financing Activities	<u>7,846,930</u>	<u>(11,991,137)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Investments	(1,434,249)	(1,283,387)
Proceeds from Investment in Direct Financing Leases	224,622	266,023
Interest Received	<u>1,896,902</u>	<u>230,389</u>
Net Cash Provided/(Used) by Investing Activities	<u>687,275</u>	<u>(786,975)</u>
Net Increase (Decrease) in Cash	(9,286,029)	(7,657,451)
Cash, Beginning of Year	<u>23,967,330</u>	<u>31,624,781</u>
Cash, End of Year	<u>\$ 14,681,301</u>	<u>\$ 23,967,330</u>
<b>COMPONENTS OF CASH</b>		
Cash and Cash Equivalents	\$ 13,025,460	\$ 8,462,038
Capital Acquisition and Construction Accounts	<u>1,655,841</u>	<u>15,505,292</u>
Cash and Cash Equivalents, End of Year	<u>\$ 14,681,301</u>	<u>\$ 23,967,330</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating Income (Loss)	\$ (93,951)	\$ 634,186
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Depreciation	4,660,449	4,649,017
Port Convention Fees	-	(728,753)
Security Contract	(1,302,050)	(1,525,834)
Security Fees	1,312,465	1,541,818
Right-of-Way Fees	140,074	177,083
Reimbursable Costs	2,760	873,765
Special Item - NPO/OPEB Write-off	-	93,773
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(82,325)	90,224
Prepaid Items and Deposits	(10,983)	2,227
Accounts Payable	(4,634)	(217,156)
Compensated Absences Payable	6,383	33,891
Deferred Revenue and Deposits	114,354	-
Accrued Payroll Liability	110,009	-
Net Pension and Other Post employment Benefits Obligation	-	(93,773)
Net Cash Provided by Operating Activities	<u>\$ 4,852,551</u>	<u>\$ 5,530,468</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-38  
(Additional Information)

PORT FUND  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2009

	Estimated	Actual	Variance With Final Budget
Dockage	\$ 860,000	\$ 705,081	\$ (154,919)
Wharfage, Dry Bulk	170,000	71,343	(98,657)
Wharfage, Liquid Bulk	1,000,000	490,956	(509,044)
Wharfage, General Cargo	3,900,000	3,613,275	(286,725)
Storage Revenue	8,000	-	(8,000)
Office Rental	30,000	31,167	1,167
Utilities	18,000	7,510	(10,490)
Crane Rentals	26,000	48,435	22,435
Industrial Park Lease	4,070,200	4,301,791	231,591
Investment Income - Long-Term Investments	11,190	11,186	(4)
Investment Income - Short-Term Investments	1,200,000	2,031,824	831,824
Right-of-Way Fees	145,000	140,074	(4,926)
POL Value Yard Fees	525,000	358,443	(166,557)
Trestle Rentals	268,170	-	(268,170)
Security Fees	1,730,640	1,312,465	(418,175)
Reimbursed Cost	2,000	2,760	760
Capital Contributions	-	10,087,667	10,087,667
Miscellaneous	83,350	57,522	(25,828)
<b>TOTAL</b>	<b>\$ 14,047,550</b>	<b>\$ 23,271,499</b>	<b>\$ 9,223,949</b>

EXHIBIT EE-39  
(Additional Information)

PORT FUND  
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS  
For the Year Ended December 31, 2009

	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 2,671,233	\$ 2,318,382	\$ 352,851
Supplies	179,540	199,428	(19,888)
Other Services and Charges	2,129,620	2,115,068	14,552
Charges from Other Departments	601,509	486,147	115,362
Municipal Service Assessment	500,000	447,479	52,521
Depreciation	4,000,000	4,660,449	(660,449)
Interest on Long-Term Obligation	1,200	-	1,200
Amortization of Debt Expense	17,500	-	17,500
Loss on Uncompleted Capital Project	-	128,649	(128,649)
Security Contract	1,943,102	1,302,050	641,052
Transfer to Other Funds	5,500	-	5,500
<b>TOTAL</b>	<b>\$ 12,049,204</b>	<b>\$ 11,657,652</b>	<b>\$ 391,552</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-40  
(Additional Information)

PORT FUND  
DETAIL SCHEDULE OF PORT PLANT AND DEPRECIATION  
For The Year Ended December 31, 2009  
(In Thousands)

	PLANT				ACCUMULATED DEPRECIATION				Net Book Value of Plant
	Balance 01/01/09	Additions	Retire- ments	Balance 12/31/09	Balance 01/01/09	Additions	Retire- ments	Balance 12/31/09	
CAPITAL ASSETS									
Land	\$ 9,717	\$ -	\$ -	\$ 9,717	\$ -	\$ -	\$ -	\$ -	\$ 9,717
Infrastructure	85,365	-	-	85,365	59,722	2,837	-	62,559	22,806
Buildings	5,742	11	-	5,753	2,842	182	-	3,024	2,729
Building Improvements	355	-	-	355	215	21	-	236	119
Land Improvements	21,683	3,820	-	25,503	4,177	982	-	5,159	20,344
Vehicles	678	-	46	632	270	72	46	296	336
Machinery and Equipment	7,372	305	-	7,677	5,324	561	-	5,885	1,792
Computer Equipment	86	12	-	98	73	5	-	78	20
Computer Software	2	-	-	2	2	-	-	2	-
Office Equipment	148	-	-	148	146	-	-	146	2
Art	14	-	-	14	-	-	-	-	14
Total Capital Assets	131,162	4,148	46	135,264	72,771	4,660	46	77,385	57,879
CONSTRUCTION WORK IN PROGRESS	5,548	3,308	4,353	4,503	-	-	-	-	4,503
TOTAL	\$ 136,710	\$ 7,456	\$ 4,399	\$ 139,767	\$ 72,771	\$ 4,660	\$ 46	\$ 77,385	\$ 62,382

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-41  
(Additional Information)

PORT FUND  
COMPARATIVE ANNUAL OPERATING REVENUE RELATIONSHIPS  
For the Years Ended December 31,

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Total Tonnage	5,101,816	4,347,289	4,316,392	4,370,277	3,798,272
Operating Revenues	\$ 10,078,948	\$ 10,589,870	\$ 9,994,538	\$ 9,929,398	\$ 9,685,523
Average Revenue Per Ton	\$1.98	\$2.44	\$2.32	\$2.27	\$2.55

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-42

MUNICIPAL AIRPORT FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

ASSETS		2009	2008
CURRENT ASSETS			
Cash		\$ 200	\$ 200
Interest Receivable		547	379
Intergovernmental Receivables		759,879	336,748
Accounts Receivable		1,230	11,055
Notes Receivable		1,261	1,209
Prepaid Items		19,099	20,475
Total Unrestricted Current Assets		<u>782,216</u>	<u>370,066</u>
Restricted Assets:			
Bond and Grant Capital Acquisition and Construction Acquisition		1,475,359	1,102,861
Total Current Assets		<u>2,257,575</u>	<u>1,472,927</u>
NON-CURRENT ASSETS			
Capital Assets:			
Capital Assets, at Cost		75,533,772	69,947,245
Less: Accumulated Depreciation		<u>(28,106,466)</u>	<u>(26,038,559)</u>
Net Capital Assets		47,427,306	43,908,686
Construction Work in Progress		4,393,101	5,202,225
Long-Term Notes Receivable		12,109	13,185
Total Non-Current Assets		<u>51,832,516</u>	<u>49,124,096</u>
TOTAL ASSETS		<u>\$ 54,090,091</u>	<u>\$ 50,597,023</u>
LIABILITIES			
CURRENT LIABILITIES			
Accounts Payable		\$ 24,926	\$ 27,084
Accrued Payroll Liabilities		51,929	-
Compensated Absences Payable		66,922	61,459
Due to Areawide		857,433	-
Deferred Revenue		103,573	111,181
Current Liabilities Payable from Restricted Assets:			
Capital Acquisition and Construction Accounts and Retainages Payable		58,683	29,936
Total Current Liabilities		<u>1,163,466</u>	<u>229,660</u>
NON-CURRENT LIABILITIES			
Compensated Absences Payable		14,055	18,877
Total Non-Current Liabilities		<u>14,055</u>	<u>18,877</u>
Total Liabilities		<u>1,177,521</u>	<u>248,537</u>
NET ASSETS			
Invested in Capital Assets, Net of Related Debt		51,820,407	49,110,911
Restricted for Capital Acquisitions		2,235,238	1,439,609
Unrestricted		<u>(1,143,075)</u>	<u>(202,034)</u>
Total Net Assets		<u>52,912,570</u>	<u>50,348,486</u>
TOTAL LIABILITIES AND NET ASSETS		<u>\$ 54,090,091</u>	<u>\$ 50,597,023</u>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-43

MUNICIPAL AIRPORT FUND  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
 For the Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
OPERATING REVENUES		
Charges for Services	\$ 1,226,006	\$ 1,244,727
Total Operating Revenues	<u>1,226,006</u>	<u>1,244,727</u>
OPERATING EXPENSES		
Personnel Services	1,027,167	1,040,192
Supplies	123,540	96,821
Other Services and Charges	326,217	317,387
Charges to Other Departments	(265,711)	(231,824)
Depreciation	2,056,839	2,015,427
Total Operating Expenses	<u>3,268,052</u>	<u>3,238,003</u>
Operating Loss	<u>(2,042,046)</u>	<u>(1,993,276)</u>
NON-OPERATING REVENUES		
Intergovernmental Revenue	108,584	29,234
Investment Income (Loss)	27,710	(14,074)
Gain on Disposition of Assets	-	12,661
Miscellaneous Revenue	10,223	32,197
Net Non-Operating Revenues	<u>146,517</u>	<u>60,018</u>
Loss Before Capital Contributions, Transfers and Special Item	<u>(1,895,529)</u>	<u>(1,933,258)</u>
Capital Contributions	4,494,210	3,161,649
Transfers from Other Funds	-	22,557
Municipal Enterprise Service Assessment	(34,597)	(34,503)
Special Item - NPO/OPEB Write-Off	-	59,765
Change in Net Assets	<u>2,564,084</u>	<u>1,276,210</u>
Net Assets - Beginning	50,348,486	49,072,276
Net Assets - Ending	<u>\$ 52,912,570</u>	<u>\$ 50,348,486</u>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-44

MUNICIPAL AIRPORT FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
For the Years Ended December 31, 2009 and 2008

	2009	2008
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers	\$ 1,239,470	\$ 1,304,829
Payments to Employees	(974,597)	(1,019,947)
Payments to Vendors	(184,828)	(231,677)
Net Cash Provided by Operating Activities	<u>80,045</u>	<u>53,205</u>
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Intergovernmental Revenues	-	105,437
Transfers to Other Funds	(34,597)	(34,503)
Transfers from Other Funds	-	22,557
Due to Other Funds	857,433	-
Net Cash Provided by Non-Capital and Related Financing Activities	<u>822,836</u>	<u>93,491</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition and Construction of Capital Assets	(4,737,588)	(3,020,084)
Proceeds from Disposition of Capital Assets	-	12,661
Intergovernmental Revenues	4,179,663	3,204,234
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(557,925)</u>	<u>196,811</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Income (Loss)	27,542	(14,248)
Net Cash Provided (Used) by Investing Activities	<u>27,542</u>	<u>(14,248)</u>
Net Increase in Cash	372,498	329,259
Cash, Beginning of Year	1,103,061	773,802
Cash, End of Year	<u>\$ 1,475,559</u>	<u>\$ 1,103,061</u>
<b>COMPONENTS OF CASH:</b>		
Cash and Cash Equivalents	\$ 200	\$ 200
Capital Acquisition and Construction Accounts	1,475,359	1,102,861
Cash and Cash Equivalents, End of Year	<u>\$ 1,475,559</u>	<u>\$ 1,103,061</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating Loss	\$ (2,042,046)	\$ (1,993,276)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:		
Depreciation Expense	2,056,839	2,015,427
Miscellaneous Revenue	10,223	32,197
Special Item - NPO/OPEB Write-Off	-	59,765
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	9,825	13,518
Prepaid Items	1,376	(18,740)
Notes Receivable	1,024	872
Accounts Payable	(2,158)	(30,553)
Accrued Payroll Liabilities	51,929	-
Compensated Absences Payable	641	20,245
Deferred Revenue	(7,608)	13,515
Net Pension and Other Post Employment Benefits Obligations	-	(59,765)
Net Cash Provided by Operating Activities	<u>\$ 80,045</u>	<u>\$ 53,205</u>
<b>NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:</b>		
Capital Purchases on Account	\$ 58,683	\$ 29,936
Contributed Capital and Equipment	4,494,210	3,161,649
	<u>\$ 4,552,893</u>	<u>\$ 3,191,585</u>



## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-45  
(Additional Information)MUNICIPAL AIRPORT FUND  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2009

	Estimated	Actual	Variance With Final Budget
Airport Lease Fees	\$ 547,000	\$ 526,534	\$ (20,466)
Leases and Rentals	304,000	297,021	(6,979)
Permanent Parking Fees	297,000	268,581	(28,419)
Intergovernmental Revenue	109,000	4,602,794	4,493,794
Investment Income	64,000	27,710	(36,290)
Medivac Taxiway Use Fees	48,000	47,520	(480)
Merrill Field Fuel Fees	38,000	36,520	(1,480)
Vehicle Parking	19,000	20,109	1,109
State Aviation Fuel Fees	16,000	16,378	378
Transient Parking Fees	14,000	11,850	(2,150)
Other	5,000	5,850	850
Airport Damage Recovery	3,000	493	(2,507)
Sale of Contractor Specifications	1,000	2,790	1,790
Aircraft Impoundments	1,000	1,000	-
Prior Year Expense Recovery	-	1,583	1,583
TOTAL	<u>\$ 1,466,000</u>	<u>\$ 5,866,733</u>	<u>\$ 4,400,733</u>

EXHIBIT EE-46  
(Additional Information)MUNICIPAL AIRPORT FUND  
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS  
For the Year Ended December 31, 2009

	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 1,020,193	\$ 1,027,167	\$ (6,974)
Supplies	115,000	123,540	(8,540)
Other Services and Charges	368,000	360,814	7,186
Charges to Other Departments	(202,590)	(265,711)	63,121
Depreciation	2,093,590	2,056,839	36,751
TOTAL	<u>\$ 3,394,193</u>	<u>\$ 3,302,649</u>	<u>\$ 91,544</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-47  
(Additional Information)

MUNICIPAL AIRPORT FUND  
DETAIL SCHEDULE OF AIRPORT PLANT AND DEPRECIATION  
For the Year Ended December 31, 2009  
(IN THOUSANDS)

	MUNICIPAL AIRPORT PLANT				ACCUMULATED DEPRECIATION				Net Book Value of Plant
	Balance 01/01/09	Additions	Retire- ments	Balance 12/31/09	Balance 1/1/2009	Additions	Retire- ments	Balance 12/31/09	
<b>FIXED ASSETS</b>									
Land	\$ 16,056	\$ -	\$ -	\$ 16,056	\$ -	\$ -	\$ -	\$ -	\$ 16,056
Land Improvements	10,595	5,061	-	15,656	1,089	377	-	1,466	14,190
Infrastructure	31,419	-	-	31,419	18,587	1,077	-	19,664	11,755
Buildings	5,901	-	-	5,901	3,694	199	-	3,893	2,008
Building Improvements	774	185	-	959	77	29	-	106	853
Vehicles	725	19	8	736	391	70	8	453	283
Machinery and Equipment	4,330	329	-	4,659	2,073	317	-	2,390	2,269
Computer Software	66	-	-	66	66	-	-	66	-
Computer Equipment	41	-	-	41	37	2	-	39	2
Office Furniture and Fixtures	41	-	-	41	25	4	-	29	12
<b>Total Fixed Assets</b>	<b>69,948</b>	<b>5,594</b>	<b>8</b>	<b>75,534</b>	<b>26,039</b>	<b>2,075</b>	<b>8</b>	<b>28,106</b>	<b>47,428</b>
<b>CONSTRUCTION WORK IN PROGRESS</b>	<b>5,202</b>	<b>4,766</b>	<b>5,575</b>	<b>4,393</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,393</b>
<b>TOTAL AIRPORT PLANT</b>	<b>\$ 75,150</b>	<b>\$ 10,360</b>	<b>\$ 5,583</b>	<b>\$ 79,927</b>	<b>\$ 26,039</b>	<b>\$ 2,075</b>	<b>\$ 8</b>	<b>\$ 28,106</b>	<b>\$ 51,821</b>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-1

EQUIPMENT MAINTENANCE FUND  
COMPARATIVE BALANCE SHEETS

December 31, 2009 and 2008

ASSETS		
	2009	2008
<b>CURRENT ASSETS</b>		
Equity in General Cash Pool	\$ 8,894,167	\$ 2,708,767
Automotive Parts and Fuel Inventories, at Cost	383,478	361,692
Total Unrestricted Current Assets	9,277,645	3,070,459
Restricted Assets:		
Capital Acquisition and Construction Accounts	-	4,993,007
Total Restricted Current Assets	9,277,645	8,063,466
<b>CAPITAL ASSETS</b>		
Capital Assets, at Cost	48,808,190	52,609,951
Less: Accumulated Depreciation	(32,759,073)	(36,622,096)
Net Capital Assets	16,049,117	15,987,855
Acquisitions in Progress	6,144,396	5,004,342
Total Capital Assets	22,193,513	20,992,197
<b>TOTAL ASSETS</b>	<b>\$ 31,471,158</b>	<b>\$ 29,055,663</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 297,957	\$ 455,569
Accrued Payroll Liabilities	164,100	131,524
Due to Port Capital Project Fund	460,042	-
Compensated Absences Payable	231,060	234,794
Current Liabilities Payable from Restricted Assets:		
Capital Acquisition Accounts Payable	314,363	701,020
Total Current Liabilities	1,467,522	1,522,907
<b>NON-CURRENT LIABILITIES</b>		
Compensated Absences Payable	20,547	17,169
Total Non-Current Liabilities	20,547	17,169
Total Liabilities	1,488,069	1,540,076
<b>NET ASSETS</b>		
Invested in Capital Assets, Net of Related Debt	22,193,513	20,992,197
Restricted for Capital Acquisitions	-	4,993,007
Unrestricted	7,789,576	1,530,383
Total Net Assets	29,983,089	27,515,587
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 31,471,158</b>	<b>\$ 29,055,663</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-2

EQUIPMENT MAINTENANCE FUND

COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS

For the Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
<b>OPERATING REVENUES</b>		
Charges for Sales and Services - Intragovernmental Billings	\$ 11,685,316	\$ 11,758,559
Total Operating Revenues	<u>11,685,316</u>	<u>11,758,559</u>
<b>OPERATING EXPENSES</b>		
Personnel Services	3,921,251	3,961,003
Supplies	1,187,995	1,149,633
Other Services and Charges	136,400	476,068
Charges from Other Departments	1,194,373	1,558,377
Depreciation	3,878,518	3,619,424
Total Operating Expenses	<u>10,318,537</u>	<u>10,764,505</u>
Operating Income	<u>1,366,779</u>	<u>994,054</u>
<b>NON-OPERATING REVENUES</b>		
Intergovernmental Revenue	-	170,509
Investment Income	382,289	1,227
Gain on Disposition of Capital Assets	261,324	612,335
Miscellaneous Revenue	14,730	74,605
Total Non-Operating Revenues	<u>658,343</u>	<u>858,676</u>
Income Before Capital Contributions	2,025,122	1,852,730
Capital Contributions	442,380	664,064
	<u>442,380</u>	<u>664,064</u>
Special Item - NPO/OPEB Write-Off	-	334,284
	<u>-</u>	<u>334,284</u>
Change in Net Assets	2,467,502	2,851,078
Net Assets, Beginning	27,515,587	24,664,509
Net Assets, Ending	<u>\$ 29,983,089</u>	<u>\$ 27,515,587</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF- 3

EQUIPMENT MAINTENANCE FUND  
 COMPARATIVE STATEMENTS OF CASH FLOWS  
 For the Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers and Users	\$ 11,700,046	\$ 11,758,559
Payments to Employees	(3,889,031)	(3,759,516)
Payments to Vendors	<u>(2,698,166)</u>	<u>(3,051,505)</u>
Net Cash Provided by Operating Activities	<u>5,112,849</u>	<u>4,947,538</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition and Construction of Capital Assets	(5,475,301)	(4,054,844)
Due to Other Funds	460,042	-
Intergovernmental Revenue	-	170,509
Proceeds from Disposition of Capital Assets	<u>712,514</u>	<u>693,226</u>
Net Cash Used by Capital and Related Financing Activities	<u>(4,302,745)</u>	<u>(3,191,109)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Income	<u>382,289</u>	<u>1,227</u>
Net Cash Provided by Investing Activities	<u>382,289</u>	<u>1,227</u>
Net Increase in Cash	1,192,393	1,757,656
Cash, Beginning of Year	<u>7,701,774</u>	<u>5,944,118</u>
Cash, End of Year	<u>\$ 8,894,167</u>	<u>\$ 7,701,774</u>
<b>COMPONENTS OF CASH</b>		
Cash and Cash Equivalents	\$ 8,894,167	\$ 2,708,767
Capital Acquisition and Construction Accounts	-	4,993,007
Cash and Cash Equivalents, End of Year	<u>\$ 8,894,167</u>	<u>\$ 7,701,774</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Operating Income	\$ 1,366,779	\$ 994,054
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	3,878,518	3,619,424
Miscellaneous Revenues	14,730	-
Special Item - NPO/OPEB Write-Off	-	334,284
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Inventories	(21,786)	31,787
Accounts Payable	(157,612)	100,786
Accrued Payroll Liabilities	32,576	131,524
Compensated Absences Payable	(356)	69,963
Net Pension and Other Postemployment Benefits Obligation	-	(334,284)
Net Cash Provided by Operating Activities	<u>\$ 5,112,849</u>	<u>\$ 4,947,538</u>
<b>NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:</b>		
Capital Purchases on Account	\$ 314,363	\$ 701,020
Contributed Capital and Equipment	<u>442,380</u>	<u>664,064</u>
	<u>\$ 756,743</u>	<u>\$ 1,365,084</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-4  
(Additional Information)

EQUIPMENT MAINTENANCE FUND  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2009

	Estimated	Actual	Variance With Final Budget
Intragovernmental Billings	\$ 9,678,890	\$ 11,685,316	\$ 2,006,426
Investment Income	-	382,289	382,289
Gain on Disposition of Capital Assets	345,000	261,324	(83,676)
Other Revenue	-	14,730	14,730
<b>TOTAL</b>	<b>\$ 10,023,890</b>	<b>\$ 12,343,659</b>	<b>\$ 2,319,769</b>

EXHIBIT FF-5  
(Additional Information)

EQUIPMENT MAINTENANCE FUND  
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS  
For the Year Ended December 31, 2009

	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 3,921,917	\$ 3,921,251	\$ 666
Supplies	1,111,200	1,187,995	(76,795)
Other Services and Charges	262,910	136,400	126,510
Charges from Other Departments	1,314,152	1,194,373	119,779
Depreciation	3,874,300	3,878,518	(4,218)
<b>TOTAL</b>	<b>\$ 10,484,479</b>	<b>\$ 10,318,537</b>	<b>\$ 165,942</b>

EXHIBIT FF-6  
(Additional Information)

EQUIPMENT MAINTENANCE FUND  
DETAIL SCHEDULE OF EQUIPMENT MAINTENANCE PLANT AND DEPRECIATION  
For the Year Ended December 31, 2009  
(In Thousands)

	PLANT				ACCUMULATED DEPRECIATION				Net Book Value of Plant
	Balance 01/01/09	Additions	Retire- ments	Balance 12/31/09	Balance 01/01/09	Additions	Retire- ments	Balance 12/31/09	
<b>CAPITAL ASSETS</b>									
Buildings	\$ 213	\$ -	\$ -	\$ 213	\$ 167	\$ 7	\$ -	\$ 174	\$ 39
Vehicles	47,893	4,221	8,132	43,982	32,661	3,690	7,685	28,666	15,316
Machinery and Equipment	4,486	117	8	4,595	3,776	129	4	3,901	694
Office Equipment	18	-	-	18	18	-	-	18	-
<b>Total Capital Assets</b>	<b>52,610</b>	<b>4,338</b>	<b>8,140</b>	<b>48,808</b>	<b>36,622</b>	<b>3,826</b>	<b>7,689</b>	<b>32,759</b>	<b>16,049</b>
<b>ACQUISITIONS IN PROGRESS</b>	<b>5,004</b>	<b>5,066</b>	<b>3,926</b>	<b>6,144</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,144</b>
<b>TOTAL</b>	<b>\$ 57,614</b>	<b>\$ 9,404</b>	<b>\$ 12,066</b>	<b>\$ 54,952</b>	<b>\$ 36,622</b>	<b>\$ 3,826</b>	<b>\$ 7,689</b>	<b>\$ 32,759</b>	<b>\$ 22,193</b>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-7

INFORMATION TECHNOLOGY FUND  
COMPARATIVE BALANCE SHEETS

December 31, 2009 and 2008

## ASSETS

	2009	2008
<b>CURRENT ASSETS</b>		
Master Lease Agreement Escrow	\$ 759,080	\$ 1,110,262
Prepaid Items	182,629	288,499
Total Unrestricted Current Assets	<u>941,709</u>	<u>1,398,761</u>
Restricted Assets:		
Capital Acquisition and Construction Accounts	3,994,630	857,227
Total Restricted Current Assets	<u>4,936,339</u>	<u>2,255,988</u>
<b>CAPITAL ASSETS</b>		
Capital Assets, at Cost	29,440,043	28,199,148
Less: Accumulated Depreciation and Amortization	<u>(22,404,305)</u>	<u>(19,517,148)</u>
Net Capital Assets	7,035,738	8,682,000
Acquisition in Progress	<u>-</u>	<u>382,212</u>
Total Capital Assets	<u>7,035,738</u>	<u>9,064,212</u>
<b>TOTAL ASSETS</b>	<u>\$ 11,972,077</u>	<u>\$ 11,320,200</u>

## LIABILITIES AND NET ASSETS

<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 179,813	\$ 426,347
Accrued Payroll Liabilities	356,179	394,573
Compensated Absences Payable	575,254	528,759
Due to Area Wide General Fund	3,653,125	-
Due to General Liability/Workers' Compensation Fund	1,266,752	1,626,255
Deferred Revenue	-	43,468
Long-Term Obligations Maturing Within One Year	773,671	731,940
Current Liabilities Payable from Restricted Assets:		
Capital Acquisition and Construction Accounts and Retainage Payable	23,810	173,645
Total Current Liabilities	<u>6,828,604</u>	<u>3,924,987</u>
<b>NON-CURRENT LIABILITIES</b>		
Compensated Absences Payable	198,638	315,157
Deferred Revenue	383,316	561,878
Advances from Other Funds:		
General Liability/Workers' Compensation Fund	2,115,426	3,382,176
Capital Leases Payable	1,638,121	2,411,792
Total Non-Current Liabilities	<u>4,335,501</u>	<u>6,671,003</u>
Total Liabilities	<u>11,164,105</u>	<u>10,595,990</u>
<b>NET ASSETS</b>		
Invested in Capital Assets, Net of Related Debt	5,236,398	1,769,276
Unrestricted	<u>(4,428,426)</u>	<u>(1,045,066)</u>
Total Net Assets	<u>807,972</u>	<u>724,210</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 11,972,077</u>	<u>\$ 11,320,200</u>

## MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-8

## INFORMATION TECHNOLOGY FUND

COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
For the Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
OPERATING REVENUES		
Charges for Sales and Services - Intergovernmental Billings	\$ 18,841,229	\$ 19,731,413
Total Operating Revenues	<u>18,841,229</u>	<u>19,731,413</u>
OPERATING EXPENSES		
Operations:		
Personnel Services	8,776,524	9,732,410
Supplies	19,726	104,939
Other Services and Charges	2,182,797	2,444,039
Charges from Other Departments	4,764,867	4,087,580
Total Operations	<u>15,743,914</u>	<u>16,368,968</u>
Depreciation and Amortization:	2,921,281	2,682,347
Total Operating Expenses	<u>18,665,195</u>	<u>19,051,315</u>
Operating Income	<u>176,034</u>	<u>680,098</u>
NON-OPERATING REVENUES		
Intergovernmental Revenue	-	457,016
Investment Income (Loss)	(83,860)	26,826
Miscellaneous Revenue	244,379	2,230
Total Non-Operating Revenues	<u>160,519</u>	<u>486,072</u>
NON-OPERATING EXPENSES		
Interest on Long-Term Obligations	252,606	399,329
Loss on Disposition of Capital Assets	-	410,962
Total Non-Operating Expenses	<u>252,606</u>	<u>810,291</u>
Income Before Transfers and Special Item	<u>83,947</u>	<u>355,879</u>
Capital Contributions	912	-
Transfers to Other Funds	(1,097)	(372,506)
Total Transfers	<u>(185)</u>	<u>(372,506)</u>
Special Item - NPO/OPEB Write-Off	-	690,709
Change in Net Assets	<u>83,762</u>	<u>674,082</u>
Net Assets, Beginning	<u>724,210</u>	<u>50,128</u>
Net Assets, Ending	<u>\$ 807,972</u>	<u>\$ 724,210</u>



MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-9

INFORMATION TECHNOLOGY FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
For the Years Ended December 31, 2009 and 2008

	2009	2008
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers and Users	\$ 19,042,055	\$ 19,733,729
Payments to Employees	(8,884,942)	(9,250,055)
Payments to Vendors	(7,286,616)	(6,714,398)
Net Cash Provided by Operating Activities	2,870,497	3,769,276
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Due to Other Funds	3,653,125	(884,904)
Interest Payments on Interfund Loans	-	(162,782)
Intergovernmental Revenue	-	457,016
Transfers to Other Funds	(1,097)	(372,506)
Net Cash Provided (Used) by Non-Capital and Related Financing Activities	3,652,028	(963,176)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Principal Payments on Long-Term Obligations	(731,940)	(26,815)
Interest Payments on Long-Term Obligations	(128,171)	(10,943)
Principal Payments on Interfund Loans	(1,626,253)	(423,551)
Interest Payments on Interfund Loans	(124,435)	(225,604)
Acquisition and Construction of Capital Assets	(690,329)	(2,939,405)
Gain (Loss) from Disposition of Capital Assets	-	(409,666)
Proceeds from Issuance of Debt	-	2,067,757
Net Cash Used in Capital and Related Financing Activities	(3,301,128)	(1,968,227)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Income (Loss)	(83,994)	19,354
Net Cash Provided (Used) by Investing Activities	(83,994)	19,354
Net Increase in Cash	3,137,403	857,227
Cash, Beginning of Year	857,227	-
Cash, End of Year	\$ 3,994,630	\$ 857,227
<b>COMPONENTS OF CASH</b>		
Capital Acquisition and Construction Accounts	\$ 3,994,630	\$ 857,227
	\$ 3,994,630	\$ 857,227
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating Income	\$ 176,034	\$ 680,098
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	2,921,281	2,682,347
Special Item - NPO/OPEB Write-Off	-	690,709
Miscellaneous Revenue	244,294	2,230
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	-	86
Prepaid Items and Deposits	105,870	(169,153)
Accounts Payable	(246,534)	269,876
Accrued Payroll Liabilities	(38,394)	394,573
Deferred Revenue	(222,030)	(178,563)
Compensated Absences Payable	(70,024)	87,782
Net Pension Obligation	-	(690,709)
Total Cash Provided by Operating Activities	\$ 2,870,497	\$ 3,769,276
<b>NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES</b>		
Capital Purchases on Account	\$ 23,810	\$ 173,645
Contributed Capital	912	-
	\$ 24,722	\$ 173,645

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-10  
(Additional Information)

INFORMATION TECHNOLOGY FUND  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2009

	<u>Estimated</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Intergovernmental Billings	\$ 19,386,309	\$ 18,841,229	\$ (545,080)
Investment Loss - Short-Term Investments	-	(83,860)	(83,860)
Miscellaneous Revenue	5,000	244,379	239,379
Capital Contributions	-	912	912
<b>TOTAL</b>	<b><u>\$ 19,391,309</u></b>	<b><u>\$ 19,002,660</u></b>	<b><u>\$ (388,649)</u></b>

EXHIBIT FF-11  
(Additional Information)

INFORMATION TECHNOLOGY FUND  
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS  
For the Year Ended December 31, 2009

	<u>Authorizations</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Personnel Services	\$ 9,126,847	\$ 8,776,524	\$ 350,323
Supplies	98,140	19,726	78,414
Other Services and Charges	2,227,965	2,182,797	45,168
Charges from Other Departments	4,610,796	4,764,867	(154,071)
Depreciation and Amortization	2,890,240	2,921,281	(31,041)
Interest on Long-Term Obligations	493,740	252,606	241,134
Transfers to Other Funds	-	1,097	(1,097)
<b>TOTAL</b>	<b><u>\$ 19,447,728</u></b>	<b><u>\$ 18,918,898</u></b>	<b><u>\$ 528,830</u></b>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-12  
(Additional Information)

INFORMATION TECHNOLOGY FUND  
DETAIL SCHEDULE OF PROPERTY AND EQUIPMENT, DEPRECIATION AND AMORTIZATION  
For the Year Ended December 31, 2009  
(In Thousands)

	PROPERTY AND EQUIPMENT (P&E)				ACCUMULATED DEPRECIATION AND AMORTIZATION				Net Book Value of Plant
	Balance 01/01/09	Additions	Retire-ments	Balance 12/31/09	Balance 01/01/09	Additions	Retire-ments	Balance 12/31/09	
CAPITAL ASSETS									
Computer Equipment	\$ 28,148	\$ 1,211	\$ 34	\$ 29,325	\$ 19,497	\$ 2,904	\$ 34	\$ 22,367	\$ 6,958
Machinery and Equipment	51	21	-	72	20	10	-	30	42
Office Furniture & Fixtures	-	43	-	43	-	7	-	7	36
Total Capital Assets	28,199	1,275	34	29,440	19,517	2,921	34	22,404	7,036
ACQUISITIONS IN PROGRESS	382	-	382	-	-	-	-	-	-
TOTAL	\$ 28,581	\$ 1,275	\$ 416	\$ 29,440	\$ 19,517	\$ 2,921	\$ 34	\$ 22,404	\$ 7,036

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-13

GENERAL LIABILITY AND WORKERS' COMPENSATION FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2009 and 2008

ASSETS		
	2009	2008
<b>CURRENT ASSETS</b>		
Equity in General Cash Pool	\$ 13,089,518	\$ 11,049,965
Interfund Receivable - Information Technology Fund	1,266,752	1,626,255
Prepaid Items	385,355	319,475
Total Current Assets	14,741,625	12,995,695
<b>NON-CURRENT ASSETS</b>		
Interfund Receivable - Information Technology Fund	2,115,426	3,382,176
<b>TOTAL ASSETS</b>	\$ 16,857,051	\$ 16,377,871
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 270,821	\$ 265,746
Accrued Payroll Liabilities	3,344	-
Compensated Absences Payable	6,052	2,964
Claims Payable	8,049,270	7,065,292
Claims Incurred but Not Reported	2,569,160	-
Total Current Liabilities	10,898,647	7,334,002
<b>NON-CURRENT LIABILITIES</b>		
Compensated Absences Payable	253	-
Claims Incurred but Not Reported	5,574,375	8,130,931
Total Non-Current Liabilities	5,574,628	8,130,931
Total Liabilities	16,473,275	15,464,933
<b>NET ASSETS</b>		
Unrestricted	383,776	912,938
Total Net Assets	383,776	912,938
<b>TOTAL LIABILITIES AND NET ASSETS</b>	\$ 16,857,051	\$ 16,377,871

EXHIBIT FF-14

GENERAL LIABILITY AND WORKERS' COMPENSATION FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS  
For the Years Ended December 31, 2009 and 2008

	2009	2008
<b>OPERATING REVENUES</b>		
Premium Revenue	\$ 9,199,979	\$ 9,455,755
Total Operating Revenues	9,199,979	9,455,755
<b>OPERATING EXPENSES</b>		
Personnel Services	122,587	112,318
Services and Charges:		
Insurance Premiums	989,673	987,719
Claims and Processing Fees Net of Change in Estimated but Not Reported		
Claims of \$12,604 in 2009 and \$(613,218) in 2008	7,760,952	6,981,750
Professional Services	510,435	404,245
Other	36	459
Total Services and Charges	9,261,096	8,374,173
Charges from Other Departments	1,049,399	757,319
Total Operating Expenses	10,433,082	9,243,810
Operating Income (Loss)	(1,233,103)	211,945
<b>NON-OPERATING REVENUES</b>		
Intergovernmental Revenue	-	4,870
Investment Income	809,277	153,364
Total Non-Operating Revenues	809,277	158,234
Income (Loss) Before Transfers and Special Item	(423,826)	370,179
<b>TRANSFERS</b>		
Transfers to Other Funds	(105,336)	-
Special Item - NPO/OPEB Write-Off	-	10,486
Change in Net Assets	(529,162)	380,665
Net Assets, Beginning	912,938	532,273
Net Assets, Ending	\$ 383,776	\$ 912,938

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-15

GENERAL LIABILITY AND WORKERS' COMPENSATION FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
For the Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers and Users	\$ 9,199,979	\$ 9,455,755
Payments to Employees	(115,902)	(99,581)
Payments to Vendors	<u>(9,374,718)</u>	<u>(8,628,915)</u>
Net Cash Provided (Used) by Operating Activities	<u>(290,641)</u>	<u>727,259</u>
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Payments Received on Interfund Loan	1,626,253	1,087,575
Advances to Other Funds	-	(664,024)
Transfers to Other Funds	(105,336)	-
Intergovernmental Revenue	-	4,870
Net Cash Provided by Non-Capital and Related Financing Activities	<u>1,520,917</u>	<u>428,421</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Income	809,277	153,364
Net Cash Provided by Investing Activities	<u>809,277</u>	<u>153,364</u>
Net Increase in Cash	2,039,553	1,309,044
Cash, Beginning of Year	11,049,965	9,740,921
Cash, End of Year	<u>\$ 13,089,518</u>	<u>\$ 11,049,965</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating Income (Loss)	\$ (1,233,103)	\$ 211,945
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Special Item - NPO/OPEB Write-Off	-	10,486
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Prepaid Items	(65,880)	1,714
Accounts Payable	5,075	24,797
Payroll Liabilities Payable	3,344	-
Compensated Absences Payable	3,341	2,251
Claims Payable	983,978	1,099,770
Claims Incurred but Not Reported	12,604	(613,218)
Net Pension and Other Postemployment Benefits Obligation	-	(10,486)
Net Cash Provided (Used) by Operating Activities	<u>\$ (290,641)</u>	<u>\$ 727,259</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-16  
(Additional Information)

GENERAL LIABILITY AND WORKERS' COMPENSATION FUND  
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES  
For the Year Ended December 31, 2009

	<u>Estimated</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Intragovernmental Billings	\$ 8,204,727	\$ 9,199,979	\$ 995,252
Investment Income	768,470	809,277	40,807
TOTAL	<u>\$ 8,973,197</u>	<u>\$ 10,009,256</u>	<u>\$ 1,036,059</u>

EXHIBIT FF-17  
(Additional Information)

GENERAL LIABILITY AND WORKERS' COMPENSATION FUND  
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS  
For the Year Ended December 31, 2009

	<u>Authorizations</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Personnel Services	\$ 101,427	\$ 122,587	\$ (21,160)
Supplies	2,000	-	2,000
Insurance Premiums	1,115,000	989,673	125,327
Claims and Processing Fees	6,943,490	7,760,952	(817,462)
Professional Services	344,664	510,435	(165,771)
Other Services and Charges	40,740	36	40,704
Contributions to Other Funds	105,336	105,336	-
Charges from Other Departments	1,085,877	1,049,399	36,478
TOTAL	<u>\$ 9,738,534</u>	<u>\$ 10,538,418</u>	<u>\$ (799,884)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 MEDICAL AND DENTAL SELF INSURANCE FUND  
 COMPARATIVE BALANCE SHEETS  
 December 31, 2009 and 2008

EXHIBIT FF-18

	2009	2008
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Equity in General Cash Pool	\$ 9,799,148	\$ 12,209,922
Prepaid Items	-	1,415
Total Current Assets	9,799,148	12,211,337
<b>TOTAL ASSETS</b>	\$ 9,799,148	\$ 12,211,337
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 173,541	\$ 71,966
Accrued Payroll Liabilities	10,218	-
Compensated Absences Payable	9,272	8,393
Claims Payable	1,421,246	1,063,531
Claims Incurred But Not Reported	5,827,572	4,196,869
Total Current Liabilities	7,441,849	5,340,759
<b>NON-CURRENT LIABILITIES</b>		
Compensated Absences Payable	2,386	-
Total Non-Current Liabilities	2,386	-
Total Liabilities	7,444,235	5,340,759
<b>NET ASSETS</b>		
Unrestricted	2,354,913	6,870,578
Total Net Assets	2,354,913	6,870,578
<b>TOTAL LIABILITIES AND NET ASSETS</b>	\$ 9,799,148	\$ 12,211,337

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-19

MEDICAL AND DENTAL SELF INSURANCE FUND  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS  
 For the Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
OPERATING REVENUES		
Premium Revenue	\$ 43,708,879	\$ 47,087,695
Total Operating Revenues	<u>43,708,879</u>	<u>47,087,695</u>
OPERATING EXPENSES		
Operations:		
Personnel Services	257,957	201,832
Supplies	-	2,241
Other Services and Charges:		
Medical Claims Net of Change in Estimated But Not Reported	48,329,738	44,020,522
Professional Services	402,959	402,884
Medical Insurance Refunds	-	211,622
Other Services and Charges	48,207	40,636
Total Services and Charges	<u>48,780,904</u>	<u>44,675,664</u>
Charges from Other Departments	819	765
Total Operating Expenses	<u>49,039,680</u>	<u>44,880,502</u>
Operating Income (Loss)	<u>(5,330,801)</u>	<u>2,207,193</u>
NON-OPERATING REVENUES		
Intergovernmental Revenue	-	8,001
Investment Income (Loss)	815,136	(91,240)
Total Non-Operating Revenues	<u>815,136</u>	<u>(83,239)</u>
Income Before Transfers and Special Item	<u>(4,515,665)</u>	<u>2,123,954</u>
TRANSFERS		
Transfer to Other Funds	-	3,558,378
Special Item - NPO/OPEB Write-Off	-	17,167
Change in Net Assets	<u>(4,515,665)</u>	<u>(1,417,257)</u>
Net Assets, Beginning	<u>6,870,578</u>	<u>8,287,835</u>
Net Assets, Ending	<u>\$ 2,354,913</u>	<u>\$ 6,870,578</u>



MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-20

MEDICAL AND DENTAL SELF INSURANCE FUND  
 COMPARATIVE STATEMENTS OF CASH FLOWS  
 For the Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers and Users	\$ 43,708,879	\$ 47,087,695
Payments to Employees	(244,474)	(200,067)
Payments to Vendors	<u>(46,690,315)</u>	<u>(43,514,349)</u>
Net Cash Provided (Used) by Operating Activities	<u>(3,225,910)</u>	<u>3,373,279</u>
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Loan to Component Unit	-	320,839
Transfers to Other Funds	-	(3,171,413)
Intergovernmental Revenue	-	8,001
Net Cash Provided (Used) by Non-Capital and Related Financing Activities	<u>-</u>	<u>(2,842,573)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITY</b>		
Investment Income (Loss)	<u>815,136</u>	<u>(91,240)</u>
Net Cash Provided (Used) by Investing Activity	<u>815,136</u>	<u>(91,240)</u>
Net Increase (Decrease) in Cash	(2,410,774)	439,466
Cash, Beginning of Year	<u>12,209,922</u>	<u>11,770,456</u>
Cash, End of Year	<u>\$ 9,799,148</u>	<u>\$ 12,209,922</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating Income (Loss)	\$ (5,330,801)	\$ 2,207,193
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Special Item - NPO/OPEB Write-Off	-	17,167
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Prepaid Items	1,415	(1,415)
Accounts Payable	101,576	29,180
Accrued Payroll Liabilities	10,218	-
Compensated Absences Payable	3,265	1,765
Claims Payable	357,714	559,195
Claims Incurred but not Reported	1,630,703	577,361
Net Pension and Other Postemployment Benefits Obligation	-	(17,167)
Net Cash Provided (Used) by Operating Activities	<u>\$ (3,225,910)</u>	<u>\$ 3,373,279</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	Municipal Utility Service Assessment (2)	Penalties and Interest	In Lieu of Property Tax and Other (1)(2)	Total
2000	\$ 257,565,942	\$ 5,071,956	\$ 10,995,951	\$ 5,393,623	\$ 6,065,441	\$ 2,460,994	\$ 873,553	\$ 288,427,460
2001	\$ 278,525,390	\$ 5,008,303	\$ 11,101,361	\$ 4,762,237	\$ 6,324,708	\$ 2,865,706	\$ 4,287,058	\$ 312,874,763
2002	\$ 287,954,223	\$ 5,237,900	\$ 11,007,249	\$ 5,349,091	\$ 6,570,765	\$ 2,811,692	\$ 5,286,833	\$ 324,217,753
2003	\$ 309,554,471	\$ 5,161,320	\$ 10,287,972	\$ 4,734,327	\$ 6,608,739	\$ 2,930,685	\$ 4,869,343	\$ 344,146,857
2004	\$ 329,923,941	\$ 5,351,524	\$ 11,627,259	\$ 8,627,333	\$ 9,642,123	\$ 2,705,070	\$ 4,728,952	\$ 372,606,202
2005	\$ 359,358,376	\$ 5,200,151	\$ 11,836,725	\$ 14,050,603	\$ -	\$ 2,981,727	\$ 4,708,083	\$ 398,135,665
2006	\$ 388,783,445	\$ 5,283,655	\$ 7,978,198	\$ 17,662,355	\$ -	\$ 3,214,196	\$ 4,965,292	\$ 427,887,141
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

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

(2) In 2004 Municipal Utility Services Assessment and In Lieu of Property Tax were segregated from taxes.

Source: Municipality of Anchorage, Finance Department.

MUNICIPALITY OF ANCHORAGE, ALASKA

SUMMARY DEBT SERVICE REQUIREMENTS TO MATURITY  
December 31, 2009

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
2010	\$ 2,748,544	\$ 6,890,437	\$ 38,906,166	\$ 759,159	\$ 11,116,891
2011	2,650,400	6,882,128	38,114,759	4,347,200	11,205,210
2012	2,648,604	6,871,419	37,498,128	520,797	11,279,685
2013	2,559,710	6,656,428	36,698,097	520,997	11,356,685
2014	3,024,511	7,548,518	36,972,066	339,813	11,436,560
2015	2,332,727	6,105,722	32,728,997	339,288	11,510,535
2016	2,347,634	4,804,782	35,048,234	338,888	11,589,610
2017	2,425,712	6,076,625	32,627,727	338,288	11,660,260
2018	2,494,848	5,947,827	31,357,066	337,306	11,744,560
2019	2,411,308	5,729,559	31,226,392	340,931	11,824,460
2020	2,760,862	5,721,881	30,522,567	339,051	11,905,148
2021	1,937,728	3,203,333	22,410,401	336,791	6,939,650
2022	1,479,425	2,171,609	19,483,319	339,141	7,019,100
2023	1,484,031	2,173,060	19,470,339	340,861	7,102,425
2024	1,215,855	1,544,596	17,689,997	341,931	7,185,650
2025	860,074	816,580	14,721,989	337,431	7,267,950
2026	680,262	815,978	7,691,981	336,925	7,351,075
2027	680,601	816,397	7,695,471	340,906	7,438,788
2028	236,791	229,699	4,369,261	339,119	7,524,394
2029	-	-	-	341,819	7,612,281
2030	-	-	-	338,750	7,701,756
2031	-	-	-	340,500	7,792,125
2032	-	-	-	341,500	7,882,875
2033	-	-	-	341,750	7,975,875
2034	-	-	-	341,247	8,065,125
2035	-	-	-	-	8,159,875
2036	-	-	-	-	8,257,975
2037	-	-	-	-	8,352,850
2038	-	-	-	-	8,448,825
2039	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 36,979,627</b>	<b>\$ 81,006,578</b>	<b>\$ 495,232,957</b>	<b>\$ 13,280,389</b>	<b>\$ 264,708,198</b>

TABLE X-2

Internal Service Funds Notes & Contracts	Enterprise Funds Bonds, Loans Contracts	Total Primary Government	Anchorage School District Bonds	Total Reporting Entity
\$ 2,238,691	\$ 59,049,137	\$ 121,709,025	85,892,658	207,601,683
1,882,496	57,467,177	122,549,370	85,858,992	208,408,362
1,153,467	57,156,912	117,129,012	85,660,395	202,789,407
1,001,938	55,694,712	114,488,566	83,295,679	197,784,245
-	55,980,255	115,301,723	81,890,375	197,192,098
-	51,895,397	104,912,666	80,603,281	185,515,947
-	39,476,059	93,605,207	75,372,256	168,977,463
-	38,655,145	91,783,757	70,069,491	161,853,248
-	38,603,434	90,485,041	64,526,512	155,011,553
-	34,487,034	86,019,684	61,061,162	147,080,846
-	34,267,004	85,516,513	56,826,772	142,343,285
-	33,740,104	68,568,007	56,796,493	125,364,500
-	32,903,996	63,396,590	42,584,737	105,981,327
-	32,843,535	63,414,251	42,680,956	106,095,207
-	30,880,902	58,858,931	32,042,431	90,901,362
-	30,794,021	54,798,045	22,576,919	77,374,964
-	30,691,876	47,568,097	11,080,331	58,648,428
-	30,281,297	47,253,460	11,081,928	58,335,388
-	30,118,494	42,817,758	7,351,338	50,169,096
-	28,347,866	36,301,966	2,344,981	38,646,947
-	26,908,772	34,949,278	-	34,949,278
-	26,361,897	34,494,522	-	34,494,522
-	26,185,748	34,410,123	-	34,410,123
-	26,013,598	34,331,223	-	34,331,223
-	25,827,102	34,233,474	-	34,233,474
-	25,634,104	33,793,979	-	33,793,979
-	25,432,452	33,690,427	-	33,690,427
-	25,224,329	33,577,179	-	33,577,179
-	11,254,635	19,703,460	-	19,703,460
-	11,028,753	11,028,753	-	11,028,753
<u>\$ 6,276,592</u>	<u>\$ 1,033,205,747</u>	<u>\$ 1,930,690,088</u>	<u>\$ 1,059,597,687</u>	<u>\$ 2,990,287,775</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 AREAWIDE GENERAL OBLIGATION BONDS  
 DEBT SERVICE REQUIREMENTS TO MATURITY  
 December 31, 2009

TABLE X-3

Year	Principal	Interest	Total
2010	\$ 1,516,322	\$ 1,232,222	\$ 2,748,544
2011	1,493,914	1,156,486	2,650,400
2012	1,558,750	1,089,854	2,648,604
2013	1,537,585	1,022,125	2,559,710
2014	2,080,032	944,479	3,024,511
2015	1,476,111	856,616	2,332,727
2016	1,549,830	797,804	2,347,634
2017	1,711,652	714,060	2,425,712
2018	1,875,030	619,818	2,494,848
2019	1,881,040	530,268	2,411,308
2020	2,321,000	439,862	2,760,862
2021	1,587,790	349,938	1,937,728
2022	1,201,796	277,629	1,479,425
2023	1,263,573	220,458	1,484,031
2024	1,055,257	160,598	1,215,855
2025	749,895	110,179	860,074
2026	606,287	73,975	680,262
2027	636,942	43,659	680,601
2028	225,247	11,544	236,791
<b>TOTAL</b>	<b><u>\$ 26,328,053</u></b>	<b><u>\$ 10,651,574</u></b>	<b><u>\$ 36,979,627</u></b>

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-4

FIRE, POLICE, ECONOMIC & COMMUNITY DEVELOPMENT GENERAL OBLIGATION BONDS  
DEBT SERVICE REQUIREMENTS TO MATURITY  
December 31, 2009

Year	FIRE		POLICE		ECONOMIC & COMMUNITY DEVELOPMENT		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2010	\$ 1,887,442	\$ 1,541,097	\$ 285,000	\$ 131,060	\$ 1,873,311	\$ 1,172,527	6,890,437
2011	1,983,473	1,442,651	300,000	116,934	1,974,368	1,064,702	6,882,128
2012	2,066,541	1,352,424	310,000	102,453	2,069,773	970,228	6,871,419
2013	2,064,118	1,258,327	190,000	85,202	2,190,017	868,764	6,656,428
2014	2,951,570	1,145,951	172,000	77,693	2,443,865	757,439	7,548,518
2015	2,102,864	1,023,729	180,000	69,279	2,095,410	634,440	6,105,722
2016	2,027,631	938,905	100,000	62,369	1,109,920	565,957	4,804,782
2017	2,452,170	824,420	145,000	56,928	2,103,295	494,812	6,076,625
2018	2,726,520	691,877	150,000	49,693	1,936,575	393,162	5,947,827
2019	2,731,963	558,109	153,000	41,520	1,961,295	283,672	5,729,559
2020	2,883,235	439,225	166,000	33,800	2,004,784	194,837	5,721,881
2021	1,823,152	330,383	130,000	27,006	763,231	129,561	3,203,333
2022	1,201,960	247,574	135,000	20,785	471,176	95,114	2,171,609
2023	1,258,665	190,515	140,000	14,087	496,980	72,813	2,173,060
2024	885,610	130,790	150,000	7,055	321,659	49,482	1,544,596
2025	494,247	87,324	-	-	201,283	33,726	816,580
2026	518,530	62,612	-	-	211,174	23,662	815,978
2027	544,750	36,685	-	-	221,859	13,103	816,397
2028	180,167	9,234	-	-	38,333	1,965	229,699
<b>TOTAL</b>	<b>\$ 32,784,608</b>	<b>\$ 12,311,832</b>	<b>\$ 2,706,000</b>	<b>\$ 895,864</b>	<b>\$ 24,488,308</b>	<b>\$ 7,819,966</b>	<b>\$ 81,006,578</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-5

ROADS AND DRAINAGE GENERAL OBLIGATION BONDS  
DEBT SERVICE REQUIREMENTS TO MATURITY  
December 31, 2009

Year	Principal	Interest	Total
2010	\$ 22,327,926	\$ 16,578,240	\$ 38,906,166
2011	22,663,246	15,451,513	38,114,759
2012	23,119,936	14,378,192	37,498,128
2013	23,433,279	13,264,818	36,698,097
2014	24,817,533	12,154,533	36,972,066
2015	21,690,614	11,038,383	32,728,997
2016	24,922,619	10,125,615	35,048,234
2017	23,762,884	8,864,843	32,627,727
2018	23,686,873	7,670,193	31,357,066
2019	24,652,701	6,573,691	31,226,392
2020	25,039,982	5,482,585	30,522,567
2021	17,895,828	4,514,573	22,410,401
2022	15,770,068	3,713,251	19,483,319
2023	16,480,783	2,989,556	19,470,339
2024	15,457,474	2,232,523	17,689,997
2025	13,199,574	1,522,415	14,721,989
2026	6,779,009	912,972	7,691,981
2027	7,121,449	574,022	7,695,471
2028	4,156,253	213,008	4,369,261
<b>TOTAL</b>	<b>\$ 356,978,031</b>	<b>\$ 138,254,926</b>	<b>\$ 495,232,957</b>



MUNICIPALITY OF ANCHORAGE, ALASKA  
 AREAWIDE CAPITAL PROJECTS FUND  
 LOAN FROM ELECTRIC UTILITY  
 DEBT SERVICE REQUIREMENTS TO MATURITY  
 December 31, 2009

TABLE X-6

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ -	\$ 169,062	\$ 169,062
2011	3,688,437	138,365	3,826,802
<b>TOTAL</b>	<b><u>\$ 3,688,437</u></b>	<b><u>\$ 307,427</u></b>	<b><u>\$ 3,995,864</u></b>

GENERAL GOVERNMENT FUNDS  
 MASTER LEASE AGREEMENT  
 DEBT SERVICE REQUIREMENTS TO MATURITY  
 December 31, 2009

TABLE X-7

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 33,508	\$ 5,036	\$ 38,544
2011	34,828	3,715	38,543
2012	36,200	2,343	38,543
2013	37,626	917	38,543
<b>TOTAL</b>	<b><u>\$ 142,162</u></b>	<b><u>\$ 12,011</u></b>	<b><u>\$ 154,173</u></b>

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-8

THE ALASKA CENTER FOR PERFORMING ARTS ROOF LOAN  
DEBT SERVICE REQUIREMENTS TO MATURITY  
December 31, 2009

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 110,000	\$ 228,613	\$ 338,613
2011	115,000	224,213	339,213
2012	120,000	219,613	339,613
2013	125,000	214,813	339,813
2014	130,000	209,813	339,813
2015	135,000	204,288	339,288
2016	140,000	198,888	338,888
2017	145,000	193,288	338,288
2018	150,000	187,306	337,306
2019	160,000	180,931	340,931
2020	165,000	174,051	339,051
2021	170,000	166,791	336,791
2022	180,000	159,141	339,141
2023	190,000	150,861	340,861
2024	200,000	141,931	341,931
2025	205,000	132,431	337,431
2026	215,000	121,925	336,925
2027	230,000	110,906	340,906
2028	240,000	99,119	339,119
2029	255,000	86,819	341,819
2030	265,000	73,750	338,750
2031	280,000	60,500	340,500
2032	295,000	46,500	341,500
2033	310,000	31,750	341,750
2034	325,000	16,247	341,247
<b>TOTAL</b>	<b>\$ 4,855,000</b>	<b>\$ 3,634,488</b>	<b>\$ 8,489,488</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-9

GENERAL FUND  
 ANCHORAGE FIRE DEPARTMENT LEASE/PURCHASE CONTRACTS  
 DEBT SERVICE REQUIREMENTS TO MATURITY  
 December 31, 2009

Year	Principal	Interest	Total
2010	\$ 189,019	\$ 23,921	\$ 212,940
2011	127,650	14,992	142,642
2012	133,354	9,287	142,641
2013	139,314	3,327	142,641
TOTAL	\$ 589,337	\$ 51,527	\$ 640,864

INTERNAL SERVICE FUND  
 INFORMATION TECHNOLOGY  
 LOANS AND CONTRACTS  
 DEBT SERVICE REQUIREMENTS TO MATURITY  
 December 31, 2009

TABLE X-10

Year	Principal	Interest (*)	Total
2010	\$ 1,266,752	\$ 111,828	\$ 1,378,580
2011	1,018,377	83,317	1,101,694
2012	548,517	62,075	610,592
2013	548,533	46,249	594,782
TOTAL	\$ 3,382,179	\$ 303,469	\$ 3,685,648

(\*) Interest rates are variable and total interest is subject to change.

INTERNAL SERVICE FUND  
 INFORMATION TECHNOLOGY  
 MASTER LEASE AGREEMENT  
 DEBT SERVICE REQUIREMENTS TO MATURITY  
 December 31, 2009

TABLE X-11

Year	Principal	Interest (*)	Total
2010	\$ 773,671	\$ 86,440	\$ 860,111
2011	725,995	54,807	780,802
2012	513,203	29,672	542,875
2013	398,923	8,233	407,156
TOTAL	\$ 2,411,792	\$ 179,152	\$ 2,590,944

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-12

SUMMARY OF ENTERPRISE FUNDS  
DEBT SERVICE REQUIREMENTS TO MATURITY  
December 31, 2009

Year	Electric Utility Bonds	Water Utility Bonds & Contracts	Wastewater Utility Bonds & Contracts	Solid Waste Bonds & Contracts	Total
2010	33,008,468	15,379,046	8,951,240	1,710,383	59,049,137
2011	32,000,041	14,981,924	8,796,524	1,688,688	57,467,177
2012	30,942,066	15,788,057	8,759,798	1,666,991	57,156,912
2013	30,229,091	15,745,540	8,074,786	1,645,295	55,694,712
2014	30,110,066	16,216,353	8,030,237	1,623,599	55,980,255
2015	29,733,366	12,723,628	7,836,498	1,601,905	51,895,397
2016	17,417,228	12,681,689	7,796,934	1,580,208	39,476,059
2017	17,147,097	12,651,216	7,758,227	1,098,605	38,655,145
2018	17,184,947	12,615,865	7,718,822	1,083,800	38,603,434
2019	13,403,697	12,583,726	7,430,617	1,068,994	34,487,034
2020	13,388,197	12,418,590	7,406,027	1,054,190	34,267,004
2021	13,386,547	12,384,011	7,378,183	591,363	33,740,104
2022	13,388,647	11,578,547	7,353,523	583,279	32,903,996
2023	13,387,147	11,552,877	7,328,316	575,195	32,843,535
2024	13,391,022	9,720,090	7,202,679	567,111	30,880,902
2025	13,350,952	9,703,951	7,180,091	559,027	30,794,021
2026	13,281,654	9,707,569	7,151,710	550,943	30,691,876
2027	13,210,409	9,690,792	7,114,844	265,252	30,281,297
2028	13,070,173	9,592,989	7,455,332	-	30,118,494
2029	12,923,406	9,276,455	6,148,005	-	28,347,866
2030	12,769,472	8,299,527	5,839,773	-	26,908,772
2031	12,608,527	8,214,430	5,538,940	-	26,361,897
2032	12,437,578	8,211,630	5,536,540	-	26,185,748
2033	12,260,973	8,212,750	5,539,875	-	26,013,598
2034	12,077,727	8,211,375	5,538,000	-	25,827,102
2035	11,881,854	8,212,750	5,539,500	-	25,634,104
2036	11,682,702	8,211,000	5,538,750	-	25,432,452
2037	11,473,956	8,210,250	5,540,123	-	25,224,329
2038	11,254,635	-	-	-	11,254,635
2039	11,028,753	-	-	-	11,028,753
<b>TOTAL</b>	<b>\$ 503,430,398</b>	<b>\$ 312,776,627</b>	<b>\$ 197,483,893</b>	<b>\$ 19,514,828</b>	<b>\$ 1,033,205,747</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-13

ELECTRIC UTILITY  
DEBT SERVICE REQUIREMENTS TO MATURITY  
December 31, 2009

<u>REVENUE BONDS</u>			
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 16,995,000	\$ 16,013,468	\$ 33,008,468
2011	16,945,000	15,055,041	32,000,041
2012	16,915,000	14,027,066	30,942,066
2013	17,085,000	13,144,091	30,229,091
2014	17,910,000	12,200,066	30,110,066
2015	18,575,000	11,158,366	29,733,366
2016	7,315,000	10,102,228	17,417,228
2017	7,410,000	9,737,097	17,147,097
2018	7,810,000	9,374,947	17,184,947
2019	4,410,000	8,993,697	13,403,697
2020	4,615,000	8,773,197	13,388,197
2021	4,815,000	8,571,547	13,386,547
2022	5,030,000	8,358,647	13,388,647
2023	5,280,000	8,107,147	13,387,147
2024	5,525,000	7,866,022	13,391,022
2025	5,775,000	7,575,952	13,350,952
2026	6,030,000	7,251,654	13,281,654
2027	6,295,000	6,915,409	13,210,409
2028	6,555,000	6,515,173	13,070,173
2029	6,825,000	6,098,406	12,923,406
2030	7,105,000	5,664,472	12,769,472
2031	7,410,000	5,198,527	12,608,527
2032	7,725,000	4,712,578	12,437,578
2033	8,055,000	4,205,973	12,260,973
2034	8,400,000	3,677,727	12,077,727
2035	8,755,000	3,126,854	11,881,854
2036	9,130,000	2,552,702	11,682,702
2037	9,520,000	1,953,956	11,473,956
2038	9,925,000	1,329,635	11,254,635
2039	10,350,000	678,753	11,028,753
<b>TOTAL</b>	<b>\$ 274,490,000</b>	<b>\$ 228,940,398</b>	<b>\$ 503,430,398</b>

## MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-14

WATER UTILITY  
DEBT SERVICE REQUIREMENTS TO MATURITY  
December 31, 2009

Year	REVENUE BONDS		LONG-TERM CONTRACTS		Total
	Principal	Interest	Principal	Interest	
2010	\$ 5,255,000	\$ 6,094,343	\$ 3,141,429	\$ 888,274	\$ 15,379,046
2011	4,760,000	6,206,089	3,240,955	774,880	14,981,924
2012	5,810,000	6,000,111	3,255,996	721,949	15,788,057
2013	6,015,000	5,785,568	3,271,263	673,710	15,745,540
2014	6,836,000	5,588,355	3,166,758	625,240	16,216,353
2015	3,570,000	5,393,402	3,182,487	577,739	12,723,628
2016	3,710,000	5,243,236	3,198,451	530,002	12,681,689
2017	3,855,000	5,099,536	3,214,655	482,025	12,651,216
2018	3,985,000	4,965,958	3,231,102	433,805	12,615,865
2019	4,155,000	4,795,591	3,247,796	385,339	12,583,726
2020	4,350,000	4,608,929	3,123,039	336,622	12,418,590
2021	4,535,000	4,421,124	3,138,111	289,776	12,384,011
2022	4,740,000	4,211,447	2,384,396	242,704	11,578,547
2023	4,955,000	4,002,550	2,388,389	206,938	11,552,877
2024	3,385,000	3,817,956	2,346,021	171,113	9,720,090
2025	3,565,000	3,652,894	2,350,134	135,922	9,703,951
2026	4,015,000	3,472,869	2,119,030	100,670	9,707,569
2027	4,225,000	3,277,169	2,119,739	68,885	9,690,792
2028	5,160,000	3,054,275	1,341,625	37,089	9,592,989
2029	5,410,000	2,803,238	1,046,254	16,964	9,276,455
2030	5,675,000	2,538,550	84,707	1,271	8,299,527
2031	5,955,000	2,259,430	-	-	8,214,430
2032	6,245,000	1,966,630	-	-	8,211,630
2033	6,560,000	1,652,750	-	-	8,212,750
2034	6,895,000	1,316,375	-	-	8,211,375
2035	7,250,000	962,750	-	-	8,212,750
2036	7,620,000	591,000	-	-	8,211,000
2037	8,010,000	200,250	-	-	8,210,250
<b>TOTAL</b>	<b>\$ 146,501,000</b>	<b>\$ 103,982,373</b>	<b>\$ 54,592,336</b>	<b>\$ 7,700,918</b>	<b>\$ 312,776,627</b>

MUNICIPALITY OF ANCHORAGE, ALASKA  
WASTEWATER UTILITY  
DEBT SERVICE REQUIREMENTS TO MATURITY  
December 31, 2009

TABLE X-15

Year	GENERAL OBLIGATION BONDS SERVICE AREA 40		REVENUE BONDS		LONG-TERM CONTRACTS		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2010	\$ 505,000	\$ 27,270	\$ 615,000	\$ 3,181,475	\$ 3,848,193	\$ 774,302	\$ 8,951,240
2011	-	-	650,000	3,153,650	4,165,337	827,537	8,796,524
2012	-	-	670,000	3,127,634	4,184,566	777,598	8,759,798
2013	-	-	705,000	3,099,794	3,555,163	714,829	8,074,786
2014	-	-	730,000	3,069,950	3,568,785	661,502	8,030,237
2015	-	-	765,000	3,037,578	3,425,950	607,970	7,836,498
2016	-	-	800,000	3,002,719	3,437,634	556,581	7,796,934
2017	-	-	840,000	2,963,719	3,449,492	505,016	7,758,227
2018	-	-	880,000	2,924,019	3,461,529	453,274	7,718,822
2019	-	-	950,000	2,885,131	3,194,135	401,351	7,430,617
2020	-	-	1,010,000	2,840,247	3,202,341	353,439	7,406,027
2021	-	-	1,090,000	2,788,928	3,193,851	305,404	7,378,183
2022	-	-	1,505,000	2,726,091	2,864,936	257,496	7,353,523
2023	-	-	1,855,000	2,645,244	2,613,550	214,522	7,328,316
2024	-	-	2,100,000	2,550,738	2,376,622	175,319	7,202,679
2025	-	-	2,210,000	2,448,375	2,382,047	139,669	7,180,091
2026	-	-	2,570,000	2,334,850	2,142,921	103,939	7,151,710
2027	-	-	2,820,000	2,208,075	2,014,974	71,795	7,114,844
2028	-	-	3,480,000	2,059,688	1,874,074	41,570	7,455,332
2029	-	-	3,645,000	1,890,469	599,077	13,459	6,148,005
2030	-	-	3,825,000	1,712,100	298,200	4,473	5,839,773
2031	-	-	4,015,000	1,523,940	-	-	5,538,940
2032	-	-	4,210,000	1,326,540	-	-	5,536,540
2033	-	-	4,425,000	1,114,875	-	-	5,539,875
2034	-	-	4,650,000	888,000	-	-	5,538,000
2035	-	-	4,890,000	649,500	-	-	5,539,500
2036	-	-	5,140,000	398,750	-	-	5,538,750
2037	-	-	5,405,000	135,123	-	-	5,540,123
<b>TOTAL</b>	<b>\$ 505,000</b>	<b>\$ 27,270</b>	<b>\$ 66,450,000</b>	<b>\$ 62,687,202</b>	<b>\$ 59,853,377</b>	<b>\$ 7,961,045</b>	<b>\$ 197,483,894</b>

SOLID WASTE SERVICES  
DEBT SERVICE REQUIREMENTS TO MATURITY  
LONG-TERM CONTRACTS  
December 31, 2009

TABLE X-16

Year	Principal	Interest	Total
2010	\$ 1,446,869	\$ 263,514	\$ 1,710,383
2011	1,446,869	241,819	1,688,688
2012	1,446,869	220,122	1,666,991
2013	1,446,869	198,426	1,645,295
2014	1,446,869	176,730	1,623,599
2015	1,446,870	155,035	1,601,905
2016	1,446,869	133,339	1,580,208
2017	986,962	111,643	1,098,605
2018	986,962	96,838	1,083,800
2019	986,961	82,033	1,068,994
2020	986,962	67,228	1,054,190
2021	538,939	52,424	591,363
2022	538,939	44,340	583,279
2023	538,939	36,256	575,195
2024	538,939	28,172	567,111
2025	538,939	20,088	559,027
2026	538,939	12,004	550,943
2027	261,332	3,920	265,252
<b>TOTAL</b>	<b>\$ 17,570,897</b>	<b>\$ 1,943,931</b>	<b>\$ 19,514,828</b>

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-17

CIVICVentures  
DEBT SERVICE REQUIREMENTS TO MATURITY  
December 31, 2009

REVENUE BONDS			
Year	Principal	Interest	Total
2010	\$ 1,070,000	\$ 5,027,460	\$ 6,097,460
2011	1,180,000	4,990,010	6,170,010
2012	1,300,000	4,945,760	6,245,760
2013	1,425,000	4,897,010	6,322,010
2014	1,555,000	4,840,010	6,395,010
2015	1,690,000	4,777,810	6,467,810
2016	1,835,000	4,710,210	6,545,210
2017	1,985,000	4,636,810	6,621,810
2018	2,165,000	4,537,560	6,702,560
2019	2,330,000	4,450,960	6,780,960
2020	2,525,000	4,334,460	6,859,460
2021	2,730,000	4,209,650	6,939,650
2022	2,905,000	4,114,100	7,019,100
2023	3,090,000	4,012,425	7,102,425
2024	3,320,000	3,865,650	7,185,650
2025	3,560,000	3,707,950	7,267,950
2026	3,820,000	3,531,075	7,351,075
2027	4,095,000	3,343,788	7,438,788
2028	4,370,000	3,154,394	7,524,394
2029	4,660,000	2,952,281	7,612,281
2030	4,965,000	2,736,756	7,701,756
2031	5,285,000	2,507,125	7,792,125
2032	5,640,000	2,242,875	7,882,875
2033	6,015,000	1,960,875	7,975,875
2034	6,405,000	1,660,125	8,065,125
2035	6,820,000	1,339,875	8,159,875
2036	7,225,000	1,032,975	8,257,975
2037	7,645,000	707,850	8,352,850
2038	8,085,000	363,825	8,448,825
<b>TOTAL</b>	<b>\$ 109,695,000</b>	<b>\$ 99,591,654</b>	<b>\$ 209,286,654</b>

TABLE X-18

JAIL REVENUE BONDS  
DEBT SERVICE REQUIREMENTS TO MATURITY  
December 31, 2009

REVENUE BONDS			
Year	Principal	Interest	Total
2010	\$ 2,985,000	\$ 2,034,431	\$ 5,019,431
2011	3,150,000	1,885,200	5,035,200
2012	3,300,000	1,733,925	5,033,925
2013	3,470,000	1,564,675	5,034,675
2014	3,655,000	1,386,550	5,041,550
2015	3,840,000	1,202,725	5,042,725
2016	4,035,000	1,009,400	5,044,400
2017	4,235,000	803,450	5,038,450
2018	4,455,000	587,000	5,042,000
2019	4,685,000	358,500	5,043,500
2020	4,925,000	120,688	5,045,688
<b>TOTAL</b>	<b>\$ 42,735,000</b>	<b>\$ 12,686,544</b>	<b>\$ 55,421,544</b>



MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-19

ANCHORAGE SCHOOL DISTRICT  
DEBT SERVICE REQUIREMENTS TO MATURITY  
December 31, 2009

<u>GENERAL OBLIGATION BONDS</u>			
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 49,520,000	\$ 36,372,658	\$ 85,892,658
2011	51,795,000	34,063,992	85,858,992
2012	54,085,000	31,575,395	85,660,395
2013	54,210,000	29,085,679	83,295,679
2014	55,505,000	26,385,375	81,890,375
2015	56,970,000	23,633,281	80,603,281
2016	54,450,000	20,922,256	75,372,256
2017	51,900,000	18,169,491	70,069,491
2018	48,890,000	15,636,512	64,526,512
2019	47,835,000	13,226,162	61,061,162
2020	45,930,000	10,896,772	56,826,772
2021	48,245,000	8,551,493	56,796,493
2022	36,140,000	6,444,737	42,584,737
2023	38,015,000	4,665,956	42,680,956
2024	28,925,000	3,117,431	32,042,431
2025	20,620,000	1,956,919	22,576,919
2026	9,855,000	1,225,331	11,080,331
2027	10,355,000	726,928	11,081,928
2028	7,055,000	296,338	7,351,338
2029	2,285,000	59,981	2,344,981
<b>TOTAL</b>	<b>\$ 772,585,000</b>	<b>\$ 287,012,687</b>	<b>\$ 1,059,597,687</b>

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