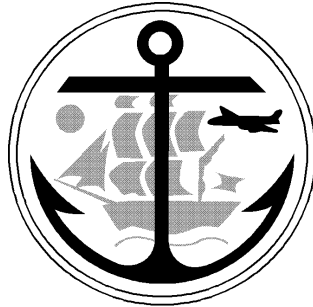


MUNICIPALITY OF ANCHORAGE, ALASKA



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

For the Fiscal Year Ended December 31, 2015

Ethan Berkowitz
Mayor

Prepared by:
Controller's Division

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Cover photo courtesy of Tina Verheyen- Grant Accountant, Controller's Division.

MUNICIPALITY OF ANCHORAGE, ALASKA

DETAIL STATEMENTS AND SCHEDULES

DECEMBER 31, 2015

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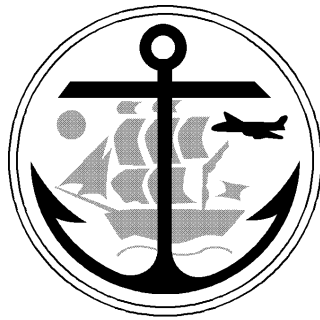
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MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Balance Sheets
 December 31, 2015
 (With summarized financial information at December 31, 2014)

Exhibit AA-1

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area
ASSETS						
Cash	\$ 17,809	\$ -	\$ -	\$ -	\$ -	\$ -
Equity in General Cash Poo	90,238,501	-	1,288,326	204,138	1,295,214	106,568
Accrued Interest	454,703	-	-	-	-	-
Taxes Receivable:						
Delinquent Taxes	3,769,762	7,590	43,002	8,358	41,850	32,284
Tax Liens	213,714	-	-	-	-	-
Penalties and Interest	1,275,738	-	3,899	138	3,445	22,146
Less: Allowance for Uncollectibles	(76,998)	(4)	(252)	(9)	(520)	(1,774)
Total Net Taxes Receivable	5,182,216	7,586	46,649	8,487	44,775	52,656
Accounts Receivable	15,052,711	-	-	-	-	-
Less: Allowance for Uncollectibles	(3,902,440)	-	-	-	-	-
Total Net Accounts Receivable	11,150,271	-	-	-	-	-
Special Assessments Receivable:						
Current	-	420	-	-	-	-
Delinquent	-	-	-	-	-	-
Unbilled	-	6,762	-	-	-	-
Total Special Assessments Receivable	-	7,182	-	-	-	-
Intergovernmental Receivables	904,825	-	2,780	799	3,991	-
Due from Component Units:						
Anchorage School District	-	-	-	-	-	-
Due from Other Funds and Sub-Funds						
Former City Service Area Fund	1,096	-	-	-	-	-
Building Safety Fund	1,216,778	-	-	-	-	-
Federal Grants Fund	1,758,226	-	-	-	-	-
Areawide Capital Projects Fund	89,910	-	-	-	-	-
Road and Drainage Capital Projects Fund	-	-	-	-	-	-
Information Technology Fund	4,469,445	-	-	-	-	-
Information Technology Capital Projects Fund	57,873	-	-	-	-	-
Convention Center Operating Reserve Fund	-	-	-	-	-	-
E911 Surcharge Fund	830,710	-	-	-	-	-
MOA Trust Fund	130,071	-	-	-	-	-
Other Restricted Resources Fund	127,379	-	-	-	-	-
Police and Fire Retirement Trust Fund	9,250	-	-	-	-	-
Total Due from Other Funds and Sub-Funds	8,690,738	-	-	-	-	-
Long-Term Loans Receivable	-	-	-	-	-	-
Inventories, at Cost	1,508,470	-	-	-	-	-
Prepaid Items and Deposits	-	-	-	-	-	-
Advances to Areawide Capital Projects Fund	1,062,188	-	-	-	-	-
Advances to Roads and Drainage Fund	-	-	-	-	-	-
TOTAL ASSETS	\$ 119,209,721	\$ 14,768	\$ 1,337,755	\$ 213,424	\$ 1,343,980	\$ 159,224
LIABILITIES						
Accounts Payable	\$ 2,921,301	\$ -	\$ 40,969	\$ 21,017	\$ 42,507	\$ -
Accrued Payroll Liabilities	4,536,642	-	-	-	4,722	-
Due to Areawide	-	1,096	-	-	-	-
Due to Workers Comp and General Liability	-	-	-	-	-	-
Due to Anchorage School District	79,803,656	-	-	-	-	-
Unearned Revenue and Deposits	1,021,390	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-	-
Total Liabilities	88,282,989	1,096	40,969	21,017	47,229	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues- Long-term Loans Receivable	-	-	-	-	-	-
Unavailable Revenues- Property Taxes	3,646,465	7,586	38,868	8,038	32,346	52,657
Unavailable Revenues- Special Assessments	-	7,182	-	-	-	-
Unavailable Revenues- Risk Management Claims	147,680	-	-	-	-	-
Time Restricted Health Permit Receipts	550,545	-	-	-	-	-
Total Deferred Inflows of Resources	4,344,690	14,768	38,868	8,038	32,346	52,657
FUND BALANCE						
Nonspendable	2,570,658	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	11,536,209	-	99,687	22,018	158,735	-
Assigned	9,094,718	-	-	-	-	-
Unassigned	3,380,457	(1,096)	1,158,231	162,351	1,105,670	106,567
Total Fund Balance (Deficit)	26,582,042	(1,096)	1,257,918	184,369	1,264,405	106,567
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 119,209,721	\$ 14,768	\$ 1,337,755	\$ 213,424	\$ 1,343,980	\$ 159,224

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Balance Sheets
 December 31, 2015
 (With summarized financial information at December 31, 2014)

Exhibit AA-1

	Fire Service Area	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
ASSETS						
Cash	\$ 300	\$ -	\$ -	\$ 150	\$ -	\$ 250
Equity in General Cash Poo	12,580,193	12,924,370	6,913,221	19,297,799	3,904,210	4,329,101
Accrued Interest	26,531	-	-	49,884	29,740	-
Taxes Receivable:						
Delinquent Taxes	1,668,375	1,434,342	235,265	2,153,475	346,332	100,028
Tax Liens	-	-	-	-	-	-
Penalties and Interest	4,884	7,958	7,294	9,274	420	8,112
Less: Allowance for Uncollectibles	(16,045)	(16,114)	(916)	(20,871)	(3,763)	(690)
Total Net Taxes Receivable	1,657,214	1,426,186	241,643	2,141,878	342,989	107,450
Accounts Receivable	152,462	73,651	-	710,115	324,406	36,455
Less: Allowance for Uncollectibles	(36,961)	(28,810)	-	(348,397)	(365)	-
Total Net Accounts Receivable	115,501	44,841	-	361,718	324,041	36,455
Special Assessments Receivable:						
Current	-	134,298	-	-	-	-
Delinquent	-	8,270	-	-	-	-
Unbilled	-	3,581,060	-	-	-	-
Total Special Assessments Receivable	-	3,723,628	-	-	-	-
Intergovernmental Receivables	153,447	283,277	19,803	501,485	52,856	-
Due from Component Units:						
Anchorage School District	-	-	-	-	-	-
Due from Other Funds and Sub-Funds						
Former City Service Area Fund	-	-	-	-	-	-
Building Safety Fund	-	-	-	-	-	-
Federal Grants Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-	-
Road and Drainage Capital Projects Fund	-	-	-	-	-	-
Information Technology Fund	-	-	-	-	-	-
Information Technology Capital Projects Fund	-	-	-	-	-	-
Convention Center Operating Reserve Fund	-	-	-	-	-	-
E911 Surcharge Fund	-	-	-	-	-	-
MOA Trust Fund	-	-	-	-	-	-
Other Restricted Resources Fund	-	-	-	-	-	-
Police and Fire Retirement Trust Fund	-	-	-	-	-	-
Total Due from Other Funds and Sub-Funds	-	-	-	-	-	-
Long-Term Loans Receivable	-	-	-	-	-	-
Inventories, at Cost	-	-	-	-	-	-
Prepaid Items and Deposits	-	-	-	80,316	-	-
Advances to Areawide Capital Projects Fund	-	-	-	-	-	-
Advances to Roads and Drainage Fund	-	-	-	-	-	-
TOTAL ASSETS	\$ 14,533,186	\$ 18,402,302	\$ 7,174,667	\$ 22,433,230	\$ 4,653,836	\$ 4,473,256
LIABILITIES						
Accounts Payable	\$ 151,692	\$ 599,055	\$ 164,382	\$ 943,639	\$ 314,282	\$ 69,031
Accrued Payroll Liabilities	3,165,894	782,185	23,869	2,770,125	283,359	58,200
Due to Areawide	-	-	-	-	-	-
Due to Workers Comp and General Liability	-	-	-	62,688	-	-
Due to Anchorage School District	-	-	-	-	-	-
Unearned Revenue and Deposits	-	-	-	116,650	-	-
Advances from Other Funds	670,400	-	-	-	-	-
Total Liabilities	3,987,986	1,381,240	188,251	3,893,102	597,641	127,231
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues- Long-term Loans Receivable	-	-	-	-	-	-
Unavailable Revenues- Property Taxes	1,222,715	998,853	199,647	1,543,040	239,009	86,884
Unavailable Revenues- Special Assessments	-	3,874,509	-	-	-	-
Unavailable Revenues- Risk Management Claims	-	-	-	-	-	-
Time Restricted Health Permit Receipts	-	-	-	-	-	-
Total Deferred Inflows of Resources	1,222,715	4,873,362	199,647	1,543,040	239,009	86,884
FUND BALANCE						
Nonspendable	-	-	-	80,316	-	-
Restricted	-	-	11,881	-	-	-
Committed	7,688,831	6,827,815	437,429	10,959,785	1,920,525	214,058
Assigned	68,068	-	-	-	-	-
Unassigned	1,565,586	5,319,885	6,337,459	5,956,987	1,896,661	4,045,083
Total Fund Balance (Deficit)	9,322,485	12,147,700	6,786,769	16,997,088	3,817,186	4,259,141
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 14,533,186	\$ 18,402,302	\$ 7,174,667	\$ 22,433,230	\$ 4,653,836	\$ 4,473,256

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Balance Sheets
 December 31, 2015
 (With summarized financial information at December 31, 2014)

Exhibit AA-1

	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	Total 2015	Total 2014
ASSETS					
Cash	\$ 200	\$ -	\$ -	\$ 18,709	\$ 16,509
Equity in General Cash Poo	-	3,040,257	143,904	156,265,802	154,233,509
Accrued Interest	-	-	-	560,858	485,327
Taxes Receivable:					
Delinquent Taxes	2,017	-	-	9,842,680	8,928,951
Tax Liens	-	-	-	213,714	352,402
Penalties and Interest	4,078	-	-	1,347,386	1,371,039
Less: Allowance for Uncollectibles	(143)	-	-	(138,099)	(106,685)
Total Net Taxes Receivable	5,952	-	-	11,265,681	10,545,707
Accounts Receivable	59,536	39,976	-	16,449,312	11,576,584
Less: Allowance for Uncollectibles	(668)	-	-	(4,317,641)	(3,816,133)
Total Net Accounts Receivable	58,868	39,976	-	12,131,671	7,760,451
Special Assessments Receivable:					
Current	-	-	-	134,718	(52,162)
Delinquent	-	-	-	8,270	7,845
Unbilled	-	-	-	3,587,822	3,647,522
Total Special Assessments Receivable	-	-	-	3,730,810	3,603,205
Intergovernmental Receivables	-	-	-	1,923,263	1,917,705
Due from Component Units:					
Anchorage School District	-	12,966	-	12,966	10,110
Due from Other Funds and Sub-Funds					
Former City Service Area Fund	-	-	-	1,096	1,077
Building Safety Fund	-	-	-	1,216,778	717,309
Federal Grants Fund	-	-	-	1,758,226	2,647,137
Areawide Capital Projects Fund	-	-	-	89,910	89,911
Road and Drainage Capital Projects Fund	-	-	-	-	3,772,032
Information Technology Fund	-	-	-	4,469,445	1,579,315
Information Technology Capital Projects Fund	-	-	-	57,873	-
Convention Center Operating Reserve Fund	-	-	-	-	14,500
E911 Surcharge Fund	-	-	-	830,710	909,750
MOA Trust Fund	-	-	-	130,071	-
Other Restricted Resources Fund	-	-	-	127,379	172,587
Police and Fire Retirement Trust Fund	-	-	-	9,250	-
Total Due from Other Funds and Sub-Funds	-	-	-	8,690,738	9,903,618
Long-Term Loans Receivable	-	-	-	-	5,560,000
Inventories, at Cost	-	-	-	1,508,470	1,456,430
Prepaid Items and Deposits	625	-	-	80,941	910,840
Advances to Areawide Capital Projects Fund	-	-	-	1,062,188	1,162,844
Advances to Roads and Drainage Fund	-	-	-	-	242,785
TOTAL ASSETS	\$ 65,645	\$ 3,093,199	\$ 143,904	\$ 197,252,097	\$ 197,809,040
LIABILITIES					
Accounts Payable	\$ 39,950	\$ 340,325	\$ 34,060	\$ 5,682,210	\$ 5,318,449
Accrued Payroll Liabilities	159,177	20,544	5,064	11,809,781	14,715,810
Due to Areawide	1,216,778	-	-	1,217,874	718,386
Due to Workers Comp and General Liability	-	-	-	62,688	328,033
Due to Anchorage School District	-	-	-	79,803,656	79,858,823
Unearned Revenue and Deposits	232,500	345,287	-	1,715,827	1,655,367
Advances from Other Funds	-	-	-	670,400	794,622
Total Liabilities	1,648,405	706,156	39,124	100,962,436	103,389,490
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenues- Long-term Loans Receivable	-	-	-	-	5,560,000
Unavailable Revenues- Property Taxes	5,952	-	-	8,082,060	8,569,031
Unavailable Revenues- Special Assessments	-	-	-	3,881,691	3,984,879
Unavailable Revenues- Risk Management Claims	-	-	-	147,680	98,652
Time Restricted Health Permit Receipts	-	-	-	550,545	491,827
Total Deferred Inflows of Resources	5,952	-	-	12,661,976	18,704,389
FUND BALANCE					
Nonspendable	625	-	-	2,651,599	3,530,115
Restricted	-	-	-	11,881	189,145
Committed	-	159,877	-	40,024,969	40,811,180
Assigned	-	-	-	9,162,786	12,733,971
Unassigned	(1,589,337)	2,227,166	104,780	31,776,450	18,450,750
Total Fund Balance (Deficit)	(1,588,712)	2,387,043	104,780	83,627,685	75,715,161
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 65,645	\$ 3,093,199	\$ 143,904	\$ 197,252,097	\$ 197,809,040

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, 2015
 (with info for year ended December 31, 2014)

Exhibit AA-2

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area
REVENUES						
Taxes	\$ 284,074,702	\$ -	\$ 1,213,827	\$ 331,840	\$ 2,167,683	\$ -
Assessments in Lieu of Taxes	3,124,513	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Licenses and Permits	3,452,509	-	-	-	-	-
Intergovernmental	30,436,641	-	1,542	434	2,190	-
Charges for Services	19,910,520	-	-	-	19,140	-
Fines and Forfeitures	463,904	-	-	-	-	-
Investment Income (Loss)	238,580	(19)	31,502	1,059	35,460	721
Restricted Contributions	107,051	-	-	-	-	-
Other	1,281,459	-	95,444	-	50,287	-
Total Revenues	343,089,879	(19)	1,342,315	333,333	2,274,760	721
EXPENDITURES						
General Government	17,608,526	-	-	-	-	-
Health and Human Services	12,800,495	-	-	-	-	-
Fire Services	21,553,864	-	1,208,333	-	773,209	-
Police Services	63,583	-	-	-	-	-
Economic and Community Development	22,524,240	-	-	-	205,507	-
Public Transportation	22,484,726	-	-	-	-	-
Public Works	15,014,284	-	-	-	-	-
Education	239,493,695	-	-	-	-	-
Maintenance and Operations	-	-	-	266,889	921,980	-
PERS On-behalf Expenditures	14,056,262	-	-	-	-	-
Debt Service:						
Principal	1,896,584	-	-	-	21,532	-
Interest and Fiscal Charges	1,385,719	-	-	-	1,838	-
Bond Issuance Costs	30,066	-	-	-	-	-
Total Expenditures	368,912,044	-	1,208,333	266,889	1,924,066	-
Excess (Deficiency) of Revenues over Expenditures	(25,822,165)	(19)	133,982	66,444	350,694	721
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds	37,831,507	-	-	-	-	-
Transfers from Other Sub-Funds	-	-	-	-	-	-
Transfers to Other Funds	(4,859,970)	-	(23,604)	(40,000)	(274,011)	-
Transfers to Other Sub-Funds	(98,908)	-	-	-	-	-
Proceeds from Sale of Assets	92,833	-	-	-	-	-
Insurance Recoveries	116,616	-	-	-	-	-
Proceeds from Premium on Bond Sales	1,258,366	-	-	-	-	-
Proceeds - Refunding Bonds	7,687,175	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	(8,925,886)	-	-	-	-	-
Total Other Financing Sources (Uses)	33,101,733	-	(23,604)	(40,000)	(274,011)	-
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	7,279,568	(19)	110,378	26,444	76,683	721
Fund Balance (Deficit), January 1	19,302,474	(1,077)	1,147,540	157,925	1,187,722	105,846
Fund Balance (Deficit), December 31	\$ 26,582,042	\$ (1,096)	\$ 1,257,918	\$ 184,369	\$ 1,264,405	\$ 106,567

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, 2015
(with info for year ended December 31, 2014)

Exhibit AA-2

	Fire Service Area	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
REVENUES						
Taxes	\$ 74,711,261	\$ 66,080,622	\$ 10,121,196	\$ 102,933,466	\$ 17,081,159	\$ 3,997,159
Assessments in Lieu of Taxes	-	-	-	-	-	-
Special Assessments	-	788,495	-	-	-	-
Licenses and Permits	759,951	5,436	-	-	-	-
Intergovernmental	9,640,066	1,818,597	94,723	13,398,650	823,555	111,649
Charges for Services	381,513	45,335	9,408	1,253,544	2,473,322	488,446
Fines and Forfeitures	-	-	-	5,766,172	-	-
Investment Income (Loss)	63,737	(522,445)	46,143	90,304	10,749	76,083
Restricted Contributions	-	-	-	-	-	-
Other	209,046	1,870	-	306,151	78,407	26,221
Total Revenues	85,765,574	68,217,910	10,271,470	123,748,287	20,467,192	4,699,558
EXPENDITURES						
General Government	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-
Fire Services	73,231,106	-	-	-	-	-
Police Services	-	-	-	109,244,652	-	-
Economic and Community Development	-	-	-	-	15,906,390	2,244,292
Public Transportation	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Education	-	-	-	-	-	-
Maintenance and Operations	-	24,792,778	5,302,159	-	-	-
PERS On-behalf Expenditures	9,523,262	575,883	82,842	12,916,842	760,937	111,649
Debt Service:						
Principal	2,260,809	28,582,965	-	184,562	2,433,931	269,615
Interest and Fiscal Charges	1,387,095	14,668,387	-	168,255	849,147	80,179
Bond Issuance Costs	9,300	234,023	-	377	15,782	561
Total Expenditures	86,411,572	68,854,036	5,385,001	122,514,688	19,966,187	2,706,296
Excess (Deficiency) of Revenues over Expenditures	(645,998)	(636,126)	4,886,469	1,233,599	501,005	1,993,262
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds	169	1,875	-	-	237	-
Transfers from Other Sub-Funds	-	-	107,186	-	-	-
Transfers to Other Funds	(1,170,107)	(199,726)	(3,716,948)	(809,920)	(589,341)	(1,155,459)
Transfers to Other Sub-Funds	-	-	(107,186)	(95,030)	-	-
Proceeds from Sale of Assets	255	-	-	165,714	22,371	-
Insurance Recoveries	2,119	251,581	-	-	33,920	-
Proceeds from Premium on Bond Sales	1,537,584	14,883,434	-	24,526	1,026,314	135,836
Proceeds - Refunding Bonds	9,392,875	90,920,725	-	149,825	6,269,600	829,800
Payment to Refunding Bond Escrow Agent	(10,906,442)	(105,571,684)	-	(173,968)	(7,279,883)	(963,514)
Total Other Financing Sources (Uses)	(1,143,547)	286,205	(3,716,948)	(738,853)	(516,782)	(1,153,337)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(1,789,545)	(349,921)	1,169,521	494,746	(15,777)	839,925
Fund Balance (Deficit), January 1	11,112,030	12,497,621	5,617,248	16,502,342	3,832,963	3,419,216
Fund Balance (Deficit), December 31	\$ 9,322,485	\$ 12,147,700	\$ 6,786,769	\$ 16,997,088	\$ 3,817,186	\$ 4,259,141

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, 2015
 (with info for year ended December 31, 2014)

Exhibit AA-2

	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	Total 2015	Total 2014
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ 562,712,915	\$ 547,851,288
Assessments in Lieu of Taxes	-	-	-	3,124,513	3,052,584
Special Assessments	-	-	-	788,495	305,744
Licenses and Permits	6,782,068	-	-	10,999,964	12,941,960
Intergovernmental	352,027	153,009	30,578	56,863,661	76,038,507
Charges for Services	10,254	1,075,533	-	25,667,015	24,608,997
Fines and Forfeitures	-	-	-	6,230,076	6,577,509
Investment Income (Loss)	(17,526)	19,404	728	74,480	931,836
Restricted Contributions	-	-	-	107,051	81,613
Other	-	1,139,443	-	3,188,328	3,880,237
Total Revenues	7,126,823	2,387,389	31,306	669,756,498	676,270,275
EXPENDITURES					
General Government	-	1,784,891	196,721	19,590,138	25,311,902
Health and Human Services	-	-	-	12,800,495	13,631,816
Fire Services	-	-	-	96,766,512	108,850,339
Police Services	-	-	-	109,308,235	123,125,647
Economic and Community Development	-	-	-	40,880,429	44,168,644
Public Transportation	-	-	-	22,484,726	25,511,158
Public Works	7,152,430	-	-	22,166,714	33,936,590
Education	-	-	-	239,493,695	236,362,657
Maintenance and Operations	-	-	-	31,283,806	34,338,414
PERS On-behalf Expenditures	352,027	153,009	30,578	38,563,291	-
Debt Service:					
Principal	-	-	-	35,649,998	33,424,577
Interest and Fiscal Charges	-	-	-	18,540,620	19,401,692
Bond Issuance Costs	-	-	-	290,109	245,504
Total Expenditures	7,504,457	1,937,900	227,299	687,818,768	698,308,940
Excess (Deficiency) of Revenues over Expenditures	(377,634)	449,489	(195,993)	(18,062,270)	(22,038,665)
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds	-	-	-	37,833,788	32,364,402
Transfers from Other Sub-Funds	-	-	193,938	301,124	593,236
Transfers to Other Funds	-	-	-	(12,839,086)	(14,842,524)
Transfers to Other Sub-Funds	-	-	-	(301,124)	(593,236)
Proceeds from Sale of Assets	-	-	-	281,173	407,595
Insurance Recoveries	-	-	-	404,236	245,515
Proceeds from Premium on Bond Sales	-	-	-	18,866,060	14,537,255
Proceeds - Refunding Bonds	-	-	-	115,250,000	78,430,001
Payment to Refunding Bond Escrow Agent	-	-	-	(133,821,377)	(92,718,032)
Total Other Financing Sources (Uses)	-	-	193,938	25,974,794	18,424,212
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(377,634)	449,489	(2,055)	7,912,524	(3,614,453)
Fund Balance (Deficit), January 1	(1,211,078)	1,937,554	106,835	75,715,161	79,329,614
Fund Balance (Deficit), December 31	\$ (1,588,712)	\$ 2,387,043	\$ 104,780	\$ 83,627,685	\$ 75,715,161

Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2015
(with info for year ended December 31, 2014)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area
REVENUES						
Taxes:						
Real Property	\$ 212,898,226	\$ -	\$ 1,150,275	\$ 322,829	\$ 2,023,828	\$ -
Personal Property	22,348,784	-	34,403	985	102,437	-
Aircraft	204,284	-	-	-	-	-
Motor Vehicle Registration	6,798,631	-	21,327	6,129	30,624	-
Motor Vehicle Rental	5,800,051	-	-	-	-	-
Hotel - Motel	10,463,035	-	-	-	-	-
Excise on Tobacco Products	24,081,507	-	-	-	-	-
Tax Cost Recoveries	268,648	-	(39)	-	(75)	-
Penalties and Interest	1,211,536	-	7,861	1,897	10,869	-
Total Taxes	284,074,702	-	1,213,827	331,840	2,167,683	-
Payments in Lieu of Taxes:						
Municipal Enterprise Service Assessment	480,082	-	-	-	-	-
Payments in Lieu of Property Taxes	2,644,431	-	-	-	-	-
Total Payments in Lieu of Taxes	3,124,513	-	-	-	-	-
Special Assessments:						
Collections	-	-	-	-	-	-
Penalties and Interest	-	-	-	-	-	-
Total Special Assessments	-	-	-	-	-	-
Licenses and Permits:						
Taxicab Permits and Revisions	515,153	-	-	-	-	-
Chauffeur Licenses and Renewals	25,795	-	-	-	-	-
Construction and ROW Permits	1,122,757	-	-	-	-	-
Animal Licenses	241,079	-	-	-	-	-
Mechanical Licenses and Exams	-	-	-	-	-	-
Local Business Licenses	29,915	-	-	-	-	-
Landscaping Plan Reviews	18,666	-	-	-	-	-
Building Permit Plan Reviews	386,827	-	-	-	-	-
Inspections	605,054	-	-	-	-	-
Building and Grading Permits	-	-	-	-	-	-
Electrical Permits	-	-	-	-	-	-
Mechanical, Gas and Plumbing Permits	-	-	-	-	-	-
Sign Permits	-	-	-	-	-	-
Elevator Permits	-	-	-	-	-	-
Mobile Home and Park Permits	-	-	-	-	-	-
Land Use Permits	118,598	-	-	-	-	-
Miscellaneous Permits	388,665	-	-	-	-	-
Total Licenses and Permits	3,452,509	-	-	-	-	-
Intergovernmental:						
Federal Government:						
Other Federal Grants - Direct	67,600	-	-	-	-	-
Build America Bond Subsidy	60,595	-	-	-	-	-
State of Alaska:						
Municipal Assistance	14,042,608	-	-	-	-	-
State of Alaska On-behalf Payments	14,056,262	-	-	-	-	-
Fisheries Tax	220,928	-	-	-	-	-
Liquor License	-	-	-	-	-	-
Electric Co-op Allocation	484,879	-	1,542	434	2,190	-
National Forest Allocation	-	-	-	-	-	-
Traffic Signal Management	-	-	-	-	-	-
State Grant Revenue - Direct	1,503,769	-	-	-	-	-
Total Intergovernmental	30,436,641	-	1,542	434	2,190	-
Charges for Services:						
Aquatics	-	-	-	-	-	-
Recreation Centers and Programs	-	-	-	-	7,349	-
Recreation Center Rentals and Activities	-	-	-	-	8,884	-
Parks and Recreation	-	-	-	-	-	-
Sports and Parks Activities	99,749	-	-	-	-	-
Camping Fees	-	-	-	-	2,907	-
School District Service Fees	5,764	-	-	-	-	-
Golf Fees	-	-	-	-	-	-
Ambulance Service Fees	9,868,355	-	-	-	-	-
Police Services	-	-	-	-	-	-
DWI Impound Administrative Fees	513,505	-	-	-	-	-
Incarceration Cost Recovery	-	-	-	-	-	-
Health Service Fees	532,530	-	-	-	-	-
Sanitary Inspection Fees	1,607,842	-	-	-	-	-
Cemetery Fees	299,700	-	-	-	-	-
Zoning Fees	359,600	-	-	-	-	-
Maps and Publications	5,346	-	-	-	-	-
Platting Fees	445,390	-	-	-	-	-
Fire and Rescue Operation Fees	-	-	-	-	-	-
Fire Alarm Fees	(142)	-	-	-	-	-
Animal Shelter Fees	227,331	-	-	-	-	-
Mapping Fees	6,180	-	-	-	-	-
Hazardous Waste Fees	-	-	-	-	-	-
Fire Inspection Fees	-	-	-	-	-	-
Transit Fees	4,191,163	-	-	-	-	-
Transit Advertising Fees	224,021	-	-	-	-	-
Museum Admission Fees	-	-	-	-	-	-
Library Fees	1,640	-	-	-	-	-
Lost Book Reimbursement	28,685	-	-	-	-	-

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
 For the year ended December 31, 2015
 (with info for year ended December 31, 2014)

Exhibit AA-3

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area
Sale of Books	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -
Copier Fees	35,844	-	-	-	-	-
Reimbursed Costs	1,376,674	-	-	-	-	-
Miscellaneous Services	81,322	-	-	-	-	-
Total Charges for Services	<u>19,910,520</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,140</u>	<u>-</u>
Fines and Forfeitures:						
Parking Enforcement Fines	145,339	-	-	-	-	-
Library Book Fines	154,798	-	-	-	-	-
Traffic Court Fines	-	-	-	-	-	-
Trial Court Fines	-	-	-	-	-	-
Counter Fines	-	-	-	-	-	-
Curfew Fines	-	-	-	-	-	-
Minor Tobacco Fines	-	-	-	-	-	-
Pre-Trial Diversion Costs	95,350	-	-	-	-	-
Other Fines and Forfeitures	68,417	-	-	-	-	-
Total Fines and Forfeitures	<u>463,904</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Investment Income (Loss):						
Short-Term Investments (Loss)	243,455	(19)	31,502	1,059	35,460	721
Other (Loss)	(4,875)	-	-	-	-	-
Total Investment Income (Loss)	<u>238,580</u>	<u>(19)</u>	<u>31,502</u>	<u>1,059</u>	<u>35,460</u>	<u>721</u>
Restricted Contributions	107,051	-	-	-	-	-
Other:						
Leases and Rentals	520,046	-	-	-	-	-
Parking Garages and Lots	52,970	-	-	-	-	-
Ticket Surcharges	122,161	-	-	-	-	-
Collection Revenue	187,547	-	-	-	-	-
Appeal Receipts	2,958	-	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	-	-	-
Prior Year Expenditure Recovery	270,549	-	95,444	-	50,287	-
Claims and Judgments	-	-	-	-	-	-
Cash Over and Short	-	-	-	-	-	-
Miscellaneous	125,228	-	-	-	-	-
Total Other	<u>1,281,459</u>	<u>-</u>	<u>95,444</u>	<u>-</u>	<u>50,287</u>	<u>-</u>
Total Revenues	<u>343,089,879</u>	<u>(19)</u>	<u>1,342,315</u>	<u>333,333</u>	<u>2,274,760</u>	<u>721</u>
EXPENDITURES						
General Government:						
Assembly	4,341,503	-	-	-	-	-
Equal Rights Commission	793,213	-	-	-	-	-
Internal Audit	109,033	-	-	-	-	-
Office of the Mayor	1,197,185	-	-	-	-	-
Municipal Attorney	1,786,078	-	-	-	-	-
Municipal Manager	(449,990)	-	-	-	-	-
Heritage Land Bank	743,751	-	-	-	-	-
Finance	8,344,710	-	-	-	-	-
Information Technology	369,963	-	-	-	-	-
Employee Relations	220,875	-	-	-	-	-
Purchasing	152,205	-	-	-	-	-
Administration	-	-	-	-	-	-
Total General Government	<u>17,608,526</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public Safety:						
Health and Human Services	12,800,495	-	-	-	-	-
Fire Services	21,553,864	-	1,208,333	-	773,209	-
Police Services	63,583	-	-	-	-	-
Total Public Safety	<u>34,417,942</u>	<u>-</u>	<u>1,208,333</u>	<u>-</u>	<u>773,209</u>	<u>-</u>
Public Services:						
Economic and Community Development	22,524,240	-	-	-	205,507	-
Public Transportation	22,484,726	-	-	-	-	-
Public Works	15,014,284	-	-	-	-	-
Education	239,493,695	-	-	-	-	-
Maintenance and Operations	-	-	-	266,889	921,980	-
Total Public Services	<u>299,516,945</u>	<u>-</u>	<u>-</u>	<u>266,889</u>	<u>1,127,487</u>	<u>-</u>
PERS On-behalf Expenditures	14,056,262	-	-	-	-	-
Debt Service:						
Principal	1,896,584	-	-	-	21,532	-
Interest and Fiscal Charges	1,385,719	-	-	-	1,838	-
Bond Issuance Costs	30,066	-	-	-	-	-
Total Debt Service	<u>3,312,369</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,370</u>	<u>-</u>
Total Expenditures	<u>368,912,044</u>	<u>(19)</u>	<u>1,208,333</u>	<u>266,889</u>	<u>1,924,066</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	(25,822,165)	(19)	133,982	66,444	350,694	721
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds:						
Miscellaneous Operational Grants Fund	8,471	-	-	-	-	-
Information Technology Fund	19,110	-	-	-	-	-
MOA Trust Fund	5,200,000	-	-	-	-	-
ACPA Surcharge Revenue Bond Fund	-	-	-	-	-	-
Electric Utility Fund	14,566,965	-	-	-	-	-
Areawide Capital Projects Fund	108	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	-

MUNICIPALITY OF ANCHORAGE, ALASKA

Exhibit AA-3

General Fund
 Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
 For the year ended December 31, 2015
 (with info for year ended December 31, 2014)

	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
Public Transportation Capital Projects Fund	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -
Refuse Utility Fund	2,594,606	-	-	-	-	-
Solid Waste Utility Fund	947,020	-	-	-	-	-
Water Utility Fund	7,113,584	-	-	-	-	-
Wastewater Utility Fund	5,285,575	-	-	-	-	-
Airport Fund	40,051	-	-	-	-	-
Port Fund	2,056,004	-	-	-	-	-
Total Transfers from Other Funds	37,831,507	-	-	-	-	-
Transfers from Other Sub-Funds:						
Areawide Service Area Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Service Area Fund	-	-	-	-	-	-
LRSA Other Contributing Roads Service Area Fund	-	-	-	-	-	-
Total Transfers from Other Sub-Funds	-	-	-	-	-	-
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	(538,701)	-	-	-	-	-
State Grants Fund	(388,424)	-	-	-	-	-
Federal Grants Fund	(488,592)	-	-	-	-	-
Miscellaneous Operational Grants Fund	(86,355)	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	(243,231)	-	-	-	-	-
CBERRRSA Capital Projects Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	(1,834,257)	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-
Chugiak Fire Capital Projects Fund	-	-	(23,604)	-	-	-
Miscellaneous Pass Thru Capital Projects Fund	(75,237)	-	-	(40,000)	-	-
Public Transportation Capital Projects Fund	(730,753)	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Girdwood Valley Capital Projects Fund	-	-	-	-	(274,011)	-
Information Technology Capital Projects Fund	(74,420)	-	-	-	-	-
Information Technology Fund	(400,000)	-	-	-	-	-
MOA Trust Fund	-	-	-	-	-	-
Total Transfers to Other Funds	(4,859,970)	-	(23,604)	(40,000)	(274,011)	-
Transfers to Other Sub-Funds:						
Transfer to ER-Chugiak Birchwood Rural Roads	-	-	-	-	-	-
Transfer to Anchorage Metropolitan Police Service Area Fund	-	-	-	-	-	-
Police and Fire Retiree Medical Administration Fund	(98,908)	-	-	-	-	-
Total Transfers to Other Sub-Funds	(98,908)	-	-	-	-	-
Proceeds from Premium on Bond Sales	1,258,366	-	-	-	-	-
Proceeds from Refunding Bonds	7,687,175	-	-	-	-	-
Proceeds from Sale of Assets	92,833	-	-	-	-	-
Insurance Recoveries	116,616	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	(8,925,886)	-	-	-	-	-
Total Other Financing Sources (Uses)	33,101,733	-	(23,604)	(40,000)	(274,011)	-
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	7,279,568	(19)	110,378	26,444	76,683	721
Fund Balance (Deficit), January 1	19,302,474	(1,077)	1,147,540	157,925	1,187,722	105,846
Fund Balance (Deficit), December 31	\$ 26,582,042	\$ (1,096)	\$ 1,257,918	\$ 184,369	\$ 1,264,405	\$ 106,567

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, 2015
 (with info for year ended December 31, 2014)

Exhibit AA-3

	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Anchorage Bow Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area
REVENUES						
Taxes:						
Real Property	\$ 66,027,766	\$ 56,636,357	\$ 9,755,242	\$ 91,328,160	\$ 14,704,292	\$ 3,884,889
Personal Property	7,167,023	7,320,608	167,325	9,567,168	1,720,021	93,492
Aircraft	-	-	-	-	-	-
Motor Vehicle Registration	1,177,472	1,561,927	151,962	1,558,754	405,591	-
Motor Vehicle Rental	-	-	-	-	-	-
Hotel - Motel	-	259,872	-	-	173,245	-
Excise on Tobacco Products	-	-	-	-	-	-
Tax Cost Recoveries	(436)	(720)	(50)	(840)	(161)	(1)
Penalties and Interest	339,436	302,578	46,717	480,224	78,171	18,779
Total Taxes	<u>74,711,261</u>	<u>66,080,622</u>	<u>10,121,196</u>	<u>102,933,466</u>	<u>17,081,159</u>	<u>3,997,159</u>
Payments in Lieu of Taxes:						
Municipal Enterprise Service Assessment	-	-	-	-	-	-
Payments in Lieu of Property Taxes	-	-	-	-	-	-
Total Payments in Lieu of Taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Assessments:						
Collections	-	748,509	-	-	-	-
Penalties and Interest	-	39,986	-	-	-	-
Total Special Assessments	<u>-</u>	<u>788,495</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses and Permits:						
Taxicab Permits and Revisions	-	-	-	-	-	-
Chauffeur Licenses and Renewals	-	-	-	-	-	-
Construction and ROW Permits	-	-	-	-	-	-
Animal Licenses	-	-	-	-	-	-
Mechanical Licenses and Exams	-	-	-	-	-	-
Local Business Licenses	-	-	-	-	-	-
Landscaping Plan Reviews	-	5,436	-	-	-	-
Building Permit Plan Reviews	759,951	-	-	-	-	-
Inspections	-	-	-	-	-	-
Building and Grading Permits	-	-	-	-	-	-
Electrical Permits	-	-	-	-	-	-
Mechanical, Gas and Plumbing Permits	-	-	-	-	-	-
Sign Permits	-	-	-	-	-	-
Elevator Permits	-	-	-	-	-	-
Mobile Home and Park Permits	-	-	-	-	-	-
Land Use Permits	-	-	-	-	-	-
Miscellaneous Permits	-	-	-	-	-	-
Total Licenses and Permits	<u>759,951</u>	<u>5,436</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental:						
Federal Government:						
Other Federal Grants - Direct	-	-	-	-	-	-
Build America Bond Subsidy	31,688	469,605	-	-	33,562	-
State of Alaska:						
Municipal Assistance	-	-	-	-	-	-
State of Alaska On-behalf Payments	9,523,262	575,883	82,842	12,916,842	760,937	111,649
Fisheries Tax	-	-	-	-	-	-
Liquor License	-	-	-	368,550	-	-
Electric Co-op Allocation	85,116	111,751	-	113,258	29,056	-
National Forest Allocation	-	156,621	-	-	-	-
Traffic Signal Management	-	504,737	11,881	-	-	-
State Grant Revenue - Direct	-	-	-	-	-	-
Total Intergovernmental	<u>9,640,066</u>	<u>1,818,597</u>	<u>94,723</u>	<u>13,398,650</u>	<u>823,555</u>	<u>111,649</u>
Charges for Services:						
Aquatics	-	-	-	-	780,841	247,988
Recreation Centers and Programs	-	-	-	-	180,869	83,008
Recreation Center Rentals and Activities	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	611,656	-
Sports and Parks Activities	-	-	-	-	462,269	129,518
Camping Fees	-	-	-	-	128,194	-
School District Service Fees	-	-	-	-	297,368	-
Golf Fees	-	-	-	-	11,257	-
Ambulance Service Fees	-	-	-	-	-	-
Police Services	-	-	-	219,271	-	-
DWI Impound Administrative Fees	-	-	-	343,255	-	-
Incarceration Cost Recovery	-	-	-	324,200	-	-
Health Service Fees	-	-	-	-	-	-
Sanitary Inspection Fees	-	-	-	-	-	-
Cemetery Fees	-	-	-	-	-	-
Zoning Fees	-	-	-	-	-	-
Maps and Publications	-	-	-	-	-	-
Platting Fees	-	-	-	-	-	-
Fire and Rescue Operation Fees	46	-	-	-	-	-
Fire Alarm Fees	103,651	-	-	-	-	-
Animal Shelter Fees	-	-	-	-	-	-
Mapping Fees	-	-	-	-	-	-
Hazardous Waste Fees	151,514	-	-	-	-	-
Fire Inspection Fees	123,455	-	-	-	-	-
Transit Fees	-	-	-	-	-	-
Transit Advertising Fees	-	-	-	-	-	-
Museum Admission Fees	-	-	-	-	-	-
Library Fees	-	-	-	-	-	-
Lost Book Reimbursement	-	-	-	-	-	-

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, 2015
 (with info for year ended December 31, 2014)

Exhibit AA-3

	Fire Service Area	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
Sale of Books	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Copier Fees	-	-	-	-	-	-
Reimbursed Costs	2,847	45,335	9,408	366,818	868	27,932
Miscellaneous Services	-	-	-	-	-	-
Total Charges for Services	<u>381,513</u>	<u>45,335</u>	<u>9,408</u>	<u>1,253,544</u>	<u>2,473,322</u>	<u>488,446</u>
Fines and Forfeitures:						
Parking Enforcement Fines	-	-	-	-	-	-
Library Book Fines	-	-	-	-	-	-
Traffic Court Fines	-	-	-	1,592,061	-	-
Trial Court Fines	-	-	-	2,864,829	-	-
Counter Fines	-	-	-	1,058,344	-	-
Curfew Fines	-	-	-	6,281	-	-
Minor Tobacco Fines	-	-	-	3,788	-	-
Pre-Trial Diversion Costs	-	-	-	-	-	-
Other Fines and Forfeitures	-	-	-	240,869	-	-
Total Fines and Forfeitures	-	-	-	<u>5,766,172</u>	-	-
Investment Income (Loss):						
Short-Term Investments (Loss)	63,737	(522,445)	46,143	90,304	10,749	76,083
Other (Loss)	-	-	-	-	-	-
Total Investment Income (Loss)	<u>63,737</u>	<u>(522,445)</u>	<u>46,143</u>	<u>90,304</u>	<u>10,749</u>	<u>76,083</u>
Restricted Contributions	-	-	-	-	-	-
Other:						
Leases and Rentals	93,250	-	-	1	-	19,950
Parking Garages and Lots	-	-	-	-	-	-
Ticket Surcharges	-	-	-	-	-	-
Collection Revenue	-	-	-	-	-	-
Appeal Receipts	-	-	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	191,135	-	-
Prior Year Expenditure Recovery	114,348	158	-	160	3,383	19
Claims and Judgments	-	-	-	-	75,000	-
Cash Over and Short	-	-	-	-	(2)	-
Miscellaneous	1,448	1,712	-	114,855	26	6,252
Total Other	<u>209,046</u>	<u>1,870</u>	<u>-</u>	<u>306,151</u>	<u>78,407</u>	<u>26,221</u>
Total Revenues	<u>85,765,574</u>	<u>68,217,910</u>	<u>10,271,470</u>	<u>123,748,287</u>	<u>20,467,192</u>	<u>4,699,558</u>
EXPENDITURES						
General Government:						
Assembly	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-
Office of the Mayor	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-
Heritage Land Bank	-	-	-	-	-	-
Finance	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
Employee Relations	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-
Administration	-	-	-	-	-	-
Total General Government	-	-	-	-	-	-
Public Safety:						
Health and Human Services	-	-	-	-	-	-
Fire Services	73,231,106	-	-	-	-	-
Police Services	-	-	-	109,244,652	-	-
Total Public Safety	<u>73,231,106</u>	<u>-</u>	<u>-</u>	<u>109,244,652</u>	<u>-</u>	<u>-</u>
Public Services:						
Economic and Community Development	-	-	-	-	15,906,390	2,244,292
Public Transportation	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Education	-	-	-	-	-	-
Maintenance and Operations	-	24,792,778	5,302,159	-	-	-
Total Public Services	-	<u>24,792,778</u>	<u>5,302,159</u>	<u>-</u>	<u>15,906,390</u>	<u>2,244,292</u>
PERS On-behalf Expenditures	<u>9,523,262</u>	<u>575,883</u>	<u>82,842</u>	<u>12,916,842</u>	<u>760,937</u>	<u>111,649</u>
Debt Service:						
Principal	2,260,809	28,582,965	-	184,562	2,433,931	269,615
Interest and Fiscal Charges	1,387,095	14,668,387	-	168,255	849,147	80,179
Bond Issuance Costs	9,300	234,023	-	377	15,782	561
Total Debt Service	<u>3,657,204</u>	<u>43,485,375</u>	<u>-</u>	<u>353,194</u>	<u>3,298,860</u>	<u>350,355</u>
Total Expenditures	<u>86,411,572</u>	<u>68,854,036</u>	<u>5,385,001</u>	<u>122,514,688</u>	<u>19,966,187</u>	<u>2,706,296</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(645,998)</u>	<u>(636,126)</u>	<u>4,886,469</u>	<u>1,233,599</u>	<u>501,005</u>	<u>1,993,262</u>
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds:						
Miscellaneous Operational Grants Fund	-	-	-	-	-	-
Information Technology Fund	-	-	-	-	-	-
MOA Trust Fund	-	-	-	-	-	-
ACPA Surcharge Revenue Bond Fund	-	-	-	-	-	-
Electric Utility Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	169	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	1,875	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	237	-

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, 2015
(with info for year ended December 31, 2014)

Exhibit AA-3

	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Anchorage Bow Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area
Public Transportation Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Refuse Utility Fund	-	-	-	-	-	-
Solid Waste Utility Fund	-	-	-	-	-	-
Water Utility Fund	-	-	-	-	-	-
Wastewater Utility Fund	-	-	-	-	-	-
Airport Fund	-	-	-	-	-	-
Port Fund	-	-	-	-	-	-
Total Transfers from Other Funds	169	1,875	-	-	237	-
Transfers from Other Sub-Funds:						
Areawide Service Area Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Service Area Fund	-	-	-	-	-	-
LRSA Other Contributing Roads Service Area Fund	-	-	107,186	-	-	-
Total Transfers from Other Sub-Funds	-	-	107,186	-	-	-
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	-	(17,012)	-	-	(11,341)	-
State Grants Fund	(2,876)	(18,060)	-	(5,537)	-	-
Federal Grants Fund	-	-	-	(37,326)	-	-
Miscellaneous Operational Grants Fund	-	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	(156,764)	-	-	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-	(1,155,459)
Police and Fire Retiree Medical Liability Fund	(493,746)	-	-	(767,057)	-	-
CBERRRSA Capital Projects Fund	-	-	(3,716,948)	-	-	-
Areawide Capital Projects Fund	-	(7,890)	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	(670,400)	-	-	-	-	-
Chugiak Fire Capital Projects Fund	-	-	-	-	-	-
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	-	-	-
Public Transportation Capital Projects Fund	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	(578,000)	-
Girdwood Valley Capital Projects Fund	-	-	-	-	-	-
Information Technology Capital Projects Fund	-	-	-	-	-	-
Information Technology Fund	(3,085)	-	-	-	-	-
MOA Trust Fund	-	-	-	-	-	-
Total Transfers to Other Funds	(1,170,107)	(199,726)	(3,716,948)	(809,920)	(589,341)	(1,155,459)
Transfers to Other Sub-Funds:						
Transfer to ER-Chugiak Birchwood Rural Roads	-	-	(107,186)	-	-	-
Transfer to Anchorage Metropolitan Police Service Area Fund	-	-	-	-	-	-
Police and Fire Retiree Medical Administration Fund	-	-	-	(95,030)	-	-
Total Transfers to Other Sub-Funds	-	-	(107,186)	(95,030)	-	-
Proceeds from Premium on Bond Sales	1,537,584	14,883,434	-	24,526	1,026,314	135,836
Proceeds from Refunding Bonds	9,392,875	90,920,725	-	149,825	6,269,600	829,800
Proceeds from Sale of Assets	255	-	-	165,714	22,371	-
Insurance Recoveries	2,119	251,581	-	-	33,920	-
Payment to Refunding Bond Escrow Agent	(10,906,442)	(105,571,684)	-	(173,968)	(7,279,883)	(963,514)
Total Other Financing Sources (Uses)	(1,143,547)	286,205	(3,716,948)	(738,853)	(516,782)	(1,153,337)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(1,789,545)	(349,921)	1,169,521	494,746	(15,777)	839,925
Fund Balance (Deficit), January 1	11,112,030	12,497,621	5,617,248	16,502,342	3,832,963	3,419,216
Fund Balance (Deficit), December 31	\$ 9,322,485	\$ 12,147,700	\$ 6,786,769	\$ 16,997,088	\$ 3,817,186	\$ 4,259,141

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, 2015
(with info for year ended December 31, 2014)

Exhibit AA-3

	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	Total 2015	Total 2014
REVENUES					
Taxes:					
Real Property	\$ -	\$ -	\$ -	\$ 458,731,864	\$ 446,813,325
Personal Property	-	-	-	48,522,246	48,181,620
Aircraft	-	-	-	204,284	203,804
Motor Vehicle Registration	-	-	-	11,712,417	11,818,369
Motor Vehicle Rental	-	-	-	5,800,051	5,637,102
Hotel - Motel	-	-	-	10,896,152	10,462,835
Excise on Tobacco Products	-	-	-	24,081,507	21,926,133
Tax Cost Recoveries	-	-	-	266,326	260,943
Penalties and Interest	-	-	-	2,498,068	2,547,157
Total Taxes	-	-	-	562,712,915	547,851,288
Payments in Lieu of Taxes:					
Municipal Enterprise Service Assessment	-	-	-	480,082	488,915
Payments in Lieu of Property Taxes	-	-	-	2,644,431	2,563,669
Total Payments in Lieu of Taxes	-	-	-	3,124,513	3,052,584
Special Assessments:					
Collections	-	-	-	748,509	271,815
Penalties and Interest	-	-	-	39,986	33,929
Total Special Assessments	-	-	-	788,495	305,744
Licenses and Permits:					
Taxicab Permits and Revisions	-	-	-	515,153	590,988
Chauffeur Licenses and Renewals	-	-	-	25,795	26,760
Construction and ROW Permits	-	-	-	1,122,757	1,140,254
Animal Licenses	-	-	-	241,079	254,339
Mechanical Licenses and Exams	34,611	-	-	34,611	166,287
Local Business Licenses	55,819	-	-	85,734	485,100
Landscaping Plan Reviews	-	-	-	24,102	37,433
Building Permit Plan Reviews	1,625,295	-	-	2,772,073	3,355,973
Inspections	-	-	-	605,054	615,203
Building and Grading Permits	3,799,847	-	-	3,799,847	4,417,950
Electrical Permits	196,992	-	-	196,992	210,882
Mechanical, Gas and Plumbing Permits	547,622	-	-	547,622	585,357
Sign Permits	30,960	-	-	30,960	28,580
Elevator Permits	472,272	-	-	472,272	464,569
Mobile Home and Park Permits	18,650	-	-	18,650	30,025
Land Use Permits	-	-	-	118,598	136,545
Miscellaneous Permits	-	-	-	388,665	395,715
Total Licenses and Permits	6,782,068	-	-	10,999,964	12,941,960
Intergovernmental:					
Federal Government:					
Other Federal Grants - Direct	-	-	-	67,600	33,800
Build America Bond Subsidy	-	-	-	595,450	722,709
State of Alaska:					
Municipal Assistance	-	-	-	14,042,608	72,016,190
State of Alaska On-behalf Payments	352,027	153,009	30,578	38,563,291	-
Fisheries Tax	-	-	-	220,928	202,758
Liquor License	-	-	-	368,550	357,850
Electric Co-op Allocation	-	-	-	828,226	856,867
National Forest Allocation	-	-	-	156,621	(17,507)
Traffic Signal Management	-	-	-	516,618	477,100
State Grant Revenue - Direct	-	-	-	1,503,769	1,388,740
Total Intergovernmental	352,027	153,009	30,578	56,863,661	76,038,507
Charges for Services:					
Aquatics	-	-	-	1,028,829	1,015,024
Recreation Centers and Programs	-	-	-	271,226	262,958
Recreation Center Rentals and Activities	-	-	-	8,884	4,722
Parks and Recreation	-	-	-	611,656	452,426
Sports and Parks Activities	-	-	-	691,536	803,049
Camping Fees	-	-	-	131,101	140,639
School District Service Fees	-	401,141	-	704,273	728,124
Golf Fees	-	-	-	11,257	8,953
Ambulance Service Fees	-	-	-	9,868,355	8,277,296
Police Services	-	-	-	219,271	1,799
DWI Impound Administrative Fees	-	-	-	856,760	924,948
Incarceration Cost Recovery	-	-	-	324,200	330,735
Health Service Fees	-	-	-	532,530	477,076
Sanitary Inspection Fees	-	-	-	1,607,842	1,559,968
Cemetery Fees	-	-	-	299,700	314,300
Zoning Fees	-	-	-	359,600	519,745
Maps and Publications	-	-	-	5,346	9,357
Platting Fees	-	-	-	445,390	540,278
Fire and Rescue Operation Fees	-	-	-	46	-
Fire Alarm Fees	-	-	-	103,509	67,834
Animal Shelter Fees	-	-	-	227,331	220,991
Mapping Fees	-	-	-	6,180	6,008
Hazardous Waste Fees	-	-	-	151,514	171,192
Fire Inspection Fees	-	-	-	123,455	169,388
Transit Fees	-	-	-	4,191,163	4,243,488
Transit Advertising Fees	-	-	-	224,021	436,432
Museum Admission Fees	-	-	-	-	11
Library Fees	-	-	-	1,640	1,917
Lost Book Reimbursement	-	-	-	28,685	28,845

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, 2015
(with info for year ended December 31, 2014)

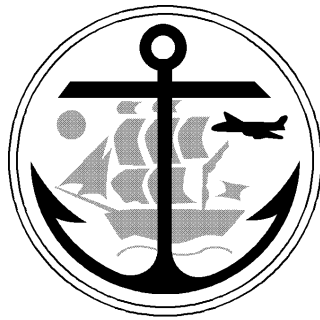
Exhibit AA-3

	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	Total 2015	Total 2014
Sale of Books	\$ -	\$ -	\$ -	\$ 21	\$ 19
Copier Fees	8,585	-	-	44,429	48,635
Reimbursed Costs	1,669	674,392	-	2,505,943	2,753,148
Miscellaneous Services	-	-	-	81,322	89,692
Total Charges for Services	<u>10,254</u>	<u>1,075,533</u>	<u>-</u>	<u>25,667,015</u>	<u>24,608,997</u>
Fines and Forfeitures:					
Parking Enforcement Fines	-	-	-	145,339	118,560
Library Book Fines	-	-	-	154,798	160,343
Traffic Court Fines	-	-	-	1,592,061	1,331,708
Trial Court Fines	-	-	-	2,864,829	3,251,540
Counter Fines	-	-	-	1,058,344	1,052,646
Curfew Fines	-	-	-	6,281	9,423
Minor Tobacco Fines	-	-	-	3,788	6,791
Pre-Trial Diversion Costs	-	-	-	95,350	133,931
Other Fines and Forfeitures	-	-	-	309,286	512,567
Total Fines and Forfeitures	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,230,076</u>	<u>6,577,509</u>
Investment Income (Loss):					
Short-Term Investments (Loss)	(17,526)	19,404	728	79,355	941,121
Other (Loss)	-	-	-	(4,875)	(9,285)
Total Investment Income (Loss)	<u>(17,526)</u>	<u>19,404</u>	<u>728</u>	<u>74,480</u>	<u>931,836</u>
Restricted Contributions	-	-	-	107,051	81,613
Other:					
Leases and Rentals	-	-	-	633,247	675,884
Parking Garages and Lots	-	-	-	52,970	54,419
Ticket Surcharges	-	-	-	122,161	140,177
Collection Revenue	-	-	-	187,547	179,290
Appeal Receipts	-	-	-	2,958	5,335
Criminal Rule 8 Collection Costs	-	-	-	191,135	166,324
Prior Year Expenditure Recovery	-	-	-	534,348	1,027,080
Claims and Judgments	-	-	-	75,000	-
Cash Over and Short	-	-	-	(2)	-
Miscellaneous	-	1,139,443	-	1,388,964	1,631,728
Total Other	<u>-</u>	<u>1,139,443</u>	<u>-</u>	<u>3,188,328</u>	<u>3,880,237</u>
Total Revenues	<u>7,126,823</u>	<u>2,387,389</u>	<u>31,306</u>	<u>669,756,498</u>	<u>676,270,275</u>
EXPENDITURES					
General Government:					
Assembly	-	-	-	4,341,503	3,947,682
Equal Rights Commission	-	-	-	793,213	984,936
Internal Audit	-	-	-	109,033	243,883
Office of the Mayor	-	-	-	1,197,185	1,868,041
Municipal Attorney	-	-	-	1,786,078	3,022,369
Municipal Manager	-	-	-	(449,990)	(243,137)
Heritage Land Bank	-	-	-	743,751	620,818
Finance	-	1,784,891	-	10,129,601	11,435,598
Information Technology	-	-	-	369,963	2,142,851
Employee Relations	-	-	196,721	417,596	592,845
Purchasing	-	-	-	152,205	564,636
Administration	-	-	-	-	131,380
Total General Government	<u>-</u>	<u>1,784,891</u>	<u>196,721</u>	<u>19,590,138</u>	<u>25,311,902</u>
Public Safety:					
Health and Human Services	-	-	-	12,800,495	13,631,816
Fire Services	-	-	-	96,766,512	108,850,339
Police Services	-	-	-	109,308,235	123,125,647
Total Public Safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>218,875,242</u>	<u>245,607,802</u>
Public Services:					
Economic and Community Development	-	-	-	40,880,429	44,168,644
Public Transportation	-	-	-	22,484,726	25,511,158
Public Works	7,152,430	-	-	22,166,714	33,936,590
Education	-	-	-	239,493,695	236,362,657
Maintenance and Operations	-	-	-	31,283,806	34,338,414
Total Public Services	<u>7,152,430</u>	<u>-</u>	<u>-</u>	<u>356,309,370</u>	<u>374,317,463</u>
PERS On-behalf Expenditures	352,027	153,009	30,578	38,563,291	-
Debt Service:					
Principal	-	-	-	35,649,998	33,424,577
Interest and Fiscal Charges	-	-	-	18,540,620	19,401,692
Bond Issuance Costs	-	-	-	290,109	245,504
Total Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,480,727</u>	<u>53,071,773</u>
Total Expenditures	<u>7,504,457</u>	<u>1,937,900</u>	<u>227,299</u>	<u>687,818,768</u>	<u>698,308,940</u>
Excess (Deficiency) of Revenues over Expenditures	(377,634)	449,489	(195,993)	(18,062,270)	(22,038,665)
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds:					
Miscellaneous Operational Grants Fund	-	-	-	8,471	-
Information Technology Fund	-	-	-	19,110	-
MOA Trust Fund	-	-	-	5,200,000	4,900,000
ACPA Surcharge Revenue Bond Fund	-	-	-	-	157,877
Electric Utility Fund	-	-	-	14,566,965	13,203,392
Areawide Capital Projects Fund	-	-	-	108	38
Anchorage Fire Service Area Capital Projects Fund	-	-	-	169	-
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	1,875	2,042
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	237	118

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, 2015
(with info for year ended December 31, 2014)

Exhibit AA-3

	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	Total 2015	Total 2014
Public Transportation Capital Projects Fund	\$ -	\$ -	\$ -	\$ 13	\$ 36
Refuse Utility Fund	-	-	-	2,594,606	56,573
Solid Waste Utility Fund	-	-	-	947,020	941,084
Water Utility Fund	-	-	-	7,113,584	7,138,099
Wastewater Utility Fund	-	-	-	5,285,575	5,386,761
Airport Fund	-	-	-	40,051	44,651
Port Fund	-	-	-	2,056,004	533,731
Total Transfers from Other Funds	-	-	-	37,833,788	32,364,402
Transfers from Other Sub-Funds:					
Areawide Service Area Fund	-	-	98,908	98,908	398,908
Anchorage Metropolitan Police Service Area Fund	-	-	95,030	95,030	95,030
LRSA Other Contributing Roads Service Area Fund	-	-	-	107,186	99,298
Total Transfers from Other Sub-Funds	-	-	193,938	301,124	593,236
Transfers to Other Funds:					
Convention Center Operating Reserve Fund	-	-	-	(567,054)	(538,168)
State Grants Fund	-	-	-	(414,897)	(447,931)
Federal Grants Fund	-	-	-	(525,918)	(466,148)
Miscellaneous Operational Grants Fund	-	-	-	(86,355)	-
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	(156,764)	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	(1,155,459)	(1,118,859)
Police and Fire Retiree Medical Liability Fund	-	-	-	(1,504,034)	(1,504,034)
CBERRRSA Capital Projects Fund	-	-	-	(3,716,948)	(4,185,948)
Areawide Capital Projects Fund	-	-	-	(1,842,147)	(2,663,054)
Anchorage Fire Service Area Capital Projects Fund	-	-	-	(670,400)	-
Chugiak Fire Capital Projects Fund	-	-	-	(23,604)	-
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	(115,237)	(40,000)
Public Transportation Capital Projects Fund	-	-	-	(730,753)	(65,214)
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	(578,000)	(398,000)
Girdwood Valley Capital Projects Fund	-	-	-	(274,011)	(437,499)
Information Technology Capital Projects Fund	-	-	-	(74,420)	(1,039,101)
Information Technology Fund	-	-	-	(403,085)	(7,615)
MOA Trust Fund	-	-	-	-	(1,930,953)
Total Transfers to Other Funds	-	-	-	(12,839,086)	(14,842,524)
Transfers to Other Sub-Funds:					
Transfer to ER-Chugiak Birchwood Rural Roads	-	-	-	(107,186)	(99,298)
Transfer to Anchorage Metropolitan Police Service Area Fund	-	-	-	-	(300,000)
Police and Fire Retiree Medical Administration Fund	-	-	-	(193,938)	(193,938)
Total Transfers to Other Sub-Funds	-	-	-	(301,124)	(593,236)
Proceeds from Premium on Bond Sales	-	-	-	18,866,060	14,537,255
Proceeds from Refunding Bonds	-	-	-	115,250,000	78,430,001
Proceeds from Sale of Assets	-	-	-	281,173	407,595
Insurance Recoveries	-	-	-	404,236	245,515
Payment to Refunding Bond Escrow Agent	-	-	-	(133,821,377)	(92,718,032)
Total Other Financing Sources (Uses)	-	-	193,938	25,974,794	18,424,212
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(377,634)	449,489	(2,055)	7,912,524	(3,614,453)
Fund Balance (Deficit), January 1	(1,211,078)	1,937,554	106,835	75,715,161	79,329,614
Fund Balance (Deficit), December 31	\$ (1,588,712)	\$ 2,387,043	\$ 104,780	\$ 83,627,685	\$ 75,715,161



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MUNICIPALITY OF ANCHORAGE, ALASKA
 Areawide Service Area
 Comparative Balance Sheet
 December 31, 2015 and 2014

	2015	2014
ASSETS		
Cash	\$ 17,809	\$ 15,609
Equity in General Cash Pool	90,238,501	90,427,912
Accrued Interest on Investments	454,703	377,463
Taxes Receivable:		
Delinquent Taxes	3,769,762	3,322,161
Tax Liens	213,714	352,402
Penalties and Interest	1,275,738	1,298,707
Less: Allowance for Uncollectibles	(76,998)	(66,034)
Total Net Taxes Receivable	5,182,216	4,907,236
Accounts Receivable:		
Accounts Receivable	15,052,711	10,505,370
Less: Allowance for Uncollectibles	(3,902,440)	(3,368,734)
Total Net Accounts Receivable	11,150,271	7,136,636
Intergovernmental Receivables	904,825	947,203
Due from Other Sub-Funds:		
Former City Service Area Fund	1,096	1,077
Building Safety Fund	1,216,778	717,309
Total Due from Other Sub-Funds	1,217,874	718,386
Due from Other Funds:		
Federal Grants Fund	1,758,226	2,647,137
Areawide Capital Projects Fund	89,910	89,911
Convention Center Operating Reserve Fund	-	12,725
Information Technology Fund	4,469,445	1,579,315
Information Technology Capital Projects Fund	57,873	-
Police and Fire Retirement Trust Fund	9,250	-
E911 Surcharge Fund	830,710	909,750
MOA Trust Fund	130,071	-
Other Restricted Resources Fund	127,379	172,587
Total Due from Other Funds	7,472,864	5,411,425
Long-term Loans Receivable	-	5,560,000
Inventories, at Cost	1,508,470	1,456,430
Prepaid Items and Deposits	-	24,115
Advance to Areawide Capital Projects Fund	1,062,188	1,162,844
TOTAL ASSETS	\$ 119,209,721	\$ 118,145,259

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Comparative Balance Sheet
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
LIABILITIES		
Accounts Payable and Contract Retainages	\$ 2,921,301	\$ 3,072,598
Accrued Payroll Liabilities	4,536,642	5,045,503
Due to Component Units:		
Anchorage School District	79,803,656	79,858,808
Unearned Revenue and Deposits	1,021,390	745,798
Total Liabilities	<u>88,282,989</u>	<u>88,722,707</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Leases	-	5,560,000
Unavailable Revenues - Property Taxes	3,646,465	3,969,599
Unavailable Revenues - Risk Management Claims	147,680	98,652
Time Restricted Health Permits Receipts	550,545	491,827
Total Deferred Inflows of Resources	<u>4,344,690</u>	<u>10,120,078</u>
FUND BALANCE		
Nonspendable	2,570,658	2,643,389
Committed	11,536,209	12,429,390
Assigned	9,094,718	2,750,752
Unassigned	3,380,457	1,478,943
Total Fund Balance	<u>26,582,042</u>	<u>19,302,474</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 119,209,721</u>	<u>\$ 118,145,259</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Areawide Service Area
 Comparative Statements of Revenues, Expenditures, Other Financing
 Sources (Uses) and Changes in Fund Balance
 For The Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Taxes	\$ 284,074,702	\$ 268,187,303
Assessments in Lieu of Taxes	3,124,513	3,052,584
Licenses and Permits	3,452,509	3,749,912
Intergovernmental	30,436,641	17,031,974
Charges for Services	19,910,520	18,974,673
Fines and Forfeitures	463,904	483,779
Investment Income	238,580	622,599
Restricted Contributions	107,051	78,313
Other	1,281,459	1,499,853
Total Revenues	<u>343,089,879</u>	<u>313,680,990</u>
EXPENDITURES		
General Government:		
Assembly	4,341,503	3,645,689
Equal Rights Commission	793,213	868,258
Internal Audit	109,033	105,717
Office of the Mayor	1,197,185	1,578,549
Municipal Attorney	1,786,078	1,927,034
Municipal Manager	(449,990)	(625,115)
Finance	8,344,710	7,486,924
Information Technology	369,963	421,464
Employee Relations	220,875	(150,029)
Purchasing	152,205	297,424
Heritage Land Bank	743,751	483,411
Total General Government	<u>17,608,526</u>	<u>16,039,326</u>
Public Safety:		
Health and Human Services	12,800,495	11,543,812
Fire Services	21,553,864	21,708,760
Police Services	63,583	41,632
Total Public Safety	<u>34,417,942</u>	<u>33,294,204</u>
Public Services:		
Economic and Community Development	22,524,240	21,929,612
Public Transportation	22,484,726	22,536,412
Public Works	15,014,284	14,556,249
Education	239,493,695	236,362,657
Total Public Services	<u>299,516,945</u>	<u>295,384,930</u>
PERS On-behalf Expenditures	14,056,262	-
Debt Service:		
Principal	1,896,584	2,042,278
Interest and Fiscal Charges	1,385,719	1,343,452
Bond Issuance Costs	30,066	21,371
Total Debt Service	<u>3,312,369</u>	<u>3,407,101</u>
Total Expenditures	<u>368,912,044</u>	<u>348,125,561</u>
Deficiency of Revenues over Expenditures	<u>(25,822,165)</u>	<u>(34,444,571)</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from Premium on Bond Sales	1,258,366	1,265,461
Proceeds for Refunding Bonds	7,687,175	6,827,295
Payment to Refunding Bond Escrow Agent	(8,925,886)	(8,071,061)
Transfers from Other Funds	37,831,507	32,362,242
Transfers to Other Sub-Funds	(98,908)	(398,908)
Transfers to Other Funds	(4,859,970)	(7,312,741)
Proceeds from Sale of Assets	92,833	155,271
Insurance Recoveries	116,616	132,831
Total Other Financing Sources (Uses)	<u>33,101,733</u>	<u>24,960,390</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	7,279,568	(9,484,181)
Fund Balance, January 1	19,302,474	28,786,655
Fund Balance, December 31	<u>\$ 26,582,042</u>	<u>\$ 19,302,474</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2015

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 212,294,980	\$ 212,898,226	\$ 603,246
Personal Property	22,291,115	22,348,784	57,669
Aircraft	210,000	204,284	(5,716)
Motor Vehicle Registration	6,928,778	6,798,631	(130,147)
Motor Vehicle Rental	5,835,268	5,800,051	(35,217)
Hotel and Motel	10,361,796	10,463,035	101,239
Excise on Tobacco Products	22,647,362	24,081,507	1,434,145
Penalties and Interest	1,452,559	1,211,536	(241,023)
Tax Cost Recoveries	260,100	268,648	8,548
Total Taxes	282,281,958	284,074,702	1,792,744
Assessments in Lieu of Taxes:			
Municipal Enterprise Service Assessment	454,676	480,082	25,406
Assessments in Lieu of Property Taxes	2,616,808	2,644,431	27,623
Total Assessments in Lieu of Taxes	3,071,484	3,124,513	53,029
Licenses and Permits:			
Taxicab Permits and Revisions	810,575	515,153	(295,422)
Chauffeur Licenses and Renewals	28,500	25,795	(2,705)
Construction and ROW Permits	847,800	1,122,757	274,957
Animal Licenses	274,495	241,079	(33,416)
Local Business Licenses	68,700	29,915	(38,785)
Landscaping Plan Reviews	26,500	18,666	(7,834)
Building Permit Plan Reviews	292,000	386,827	94,827
Inspections	706,720	605,054	(101,666)
Land Use Permits	163,125	118,598	(44,527)
Miscellaneous Permits	321,419	388,665	67,246
Total Licenses and Permits	3,539,834	3,452,509	(87,325)
Intergovernmental:			
Other Federal Grants - Direct	41,300	67,600	26,300
Build America Bond Subsidy	73,533	60,595	(12,938)
Fisheries Tax	126,176	220,928	94,752
Electric Co-op Allocation	490,530	484,879	(5,651)
Municipal Assistance	13,924,701	14,042,608	117,907
PERS On-behalf Revenues	-	14,056,262	14,056,262
State Grant Revenue - Direct	1,307,500	1,503,769	196,269
Total Intergovernmental	15,963,740	30,436,641	14,472,901
Charges for Services:			
Sports and Parks Activities	70,000	99,749	29,749
School District Service Fees	40,000	5,764	(34,236)
Ambulance Service Fees	7,650,000	9,868,355	2,218,355
DWI Impound Administrative Fees	483,082	513,505	30,423
Health Service Fees	540,412	532,530	(7,882)
Sanitary Inspection Fees	1,361,620	1,607,842	246,222
Cemetery Fees	250,000	299,700	49,700
Zoning Fees	461,813	359,600	(102,213)
Maps and Publications	17,900	5,346	(12,554)
Platting Fees	361,375	445,390	84,015
Fire Alarm Fees	-	(142)	(142)
Animal Shelter Fees	275,435	227,331	(48,104)
Mapping Fees	4,000	6,180	2,180
Transit Fees	4,262,187	4,191,163	(71,024)
Transit Advertising Fees	440,000	224,021	(215,979)
Library Fees	2,700	1,640	(1,060)
Lost Book Reimbursement	25,000	28,685	3,685
Sale of Books	-	21	21
Copier Fees	26,430	35,844	9,414
Reimbursed Costs	1,822,130	1,376,674	(445,456)
Miscellaneous Services	94,725	81,322	(13,403)
Total Charges for Services	18,188,809	19,910,520	1,721,711

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2015

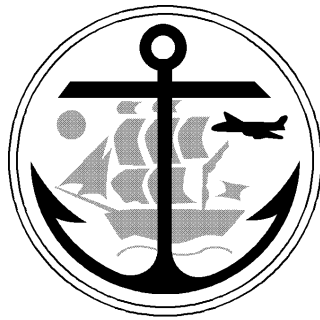
	Estimated	Actual	Variance With Final Budget
Fines and Forfeitures:			
Parking Enforcement Fines	\$ 138,000	\$ 145,339	\$ 7,339
Library Book Fines	148,000	154,798	6,798
Pre-Trial Diversion Costs	220,000	95,350	(124,650)
Other Fines and Forfeitures	75,500	68,417	(7,083)
Total Fines and Forfeitures	<u>581,500</u>	<u>463,904</u>	<u>(117,596)</u>
Investment Income (Loss):			
Short-term Investments	367,888	243,455	(124,433)
Other (Loss)	-	(4,875)	(4,875)
Total Investment Income (Loss)	<u>367,888</u>	<u>238,580</u>	<u>(129,308)</u>
Restricted Contributions	125,756	107,051	(18,705)
Other:			
Leases and Rentals	616,479	520,046	(96,433)
Parking Garages and Lots	68,501	52,970	(15,531)
Ticket Surcharges	140,177	122,161	(18,016)
Collection Revenues	200,000	187,547	(12,453)
Appeal Receipts	1,000	2,958	1,958
Prior Year Expenditure Recovery	258,843	270,549	11,706
Miscellaneous	181,050	125,228	(55,822)
Total Other	<u>1,466,050</u>	<u>1,281,459</u>	<u>(184,591)</u>
Total Revenues	<u>325,587,019</u>	<u>343,089,879</u>	<u>17,502,860</u>
Transfers from Other Funds:			
MOA Trust Fund	5,200,000	5,200,000	-
Information Technology Fund	-	19,110	19,110
Miscellaneous Operational Grants Fund	-	8,471	8,471
Public Transportation Capital Projects Fund	-	13	13
Areawide Capital Projects Fund	-	108	108
Electric Utility Fund	14,173,321	14,566,965	393,644
Refuse Utility Fund	2,591,020	2,594,606	3,586
Solid Waste Utility Fund	901,847	947,020	45,173
Water Utility Fund	6,622,336	7,113,584	491,248
Wastewater Utility Fund	4,920,565	5,285,575	365,010
Airport Fund	37,285	40,051	2,766
Port Fund	1,923,156	2,056,004	132,848
Total Transfers from Other Funds	<u>36,369,530</u>	<u>37,831,507</u>	<u>1,461,977</u>
Proceeds from Premium on Bond Sales	-	1,258,366	1,258,366
Proceeds from Refunding Bonds	-	7,687,175	7,687,175
Proceeds from Sale of Assets	21,983	92,833	70,850
Insurance Recoveries	31,245	116,616	85,371
TOTAL	<u>\$ 362,009,777</u>	<u>\$ 390,076,376</u>	<u>\$ 28,066,599</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2015

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Assembly	\$ 3,919,059	\$ 4,497,174	\$ 4,341,503	\$ -	\$ 4,341,503	\$ 155,671
Equal Rights Commission	945,649	927,052	793,213	-	793,213	133,839
Internal Audit	134,083	128,558	109,033	-	109,033	19,525
Office of the Mayor	925,059	1,011,860	1,197,185	-	1,197,185	(185,325)
Municipal Attorney	2,062,389	1,994,441	1,786,078	-	1,786,078	208,363
Municipal Manager	(402,946)	(429,015)	(449,990)	-	(449,990)	20,975
Finance	8,929,525	10,045,188	8,344,710	-	8,344,710	1,700,478
Information Technology	484,599	388,760	369,963	-	369,963	18,797
Employee Relations	185,889	248,392	220,875	-	220,875	27,517
Purchasing	271,634	268,802	152,205	-	152,205	116,597
Heritage Land Bank	910,960	871,244	743,751	-	743,751	127,493
Total General Government	18,365,900	19,952,456	17,608,526	-	17,608,526	2,343,930
Public Safety:						
Health and Human Services	12,029,425	13,173,299	12,800,495	-	12,800,495	372,804
Fire Services	20,473,090	21,234,014	21,553,864	-	21,553,864	(319,850)
Police Services	50,400	50,400	63,583	-	63,583	(13,183)
Total Public Safety	32,552,915	34,457,713	34,417,942	-	34,417,942	39,771
Public Services:						
Economic and Community Development	22,554,991	22,866,071	22,524,240	-	22,524,240	341,831
Public Transportation	23,318,143	22,775,899	22,484,726	-	22,484,726	291,173
Public Works	15,116,762	15,056,382	15,014,284	-	15,014,284	42,098
Education	-	239,493,695	239,493,695	-	239,493,695	-
Total Public Services	60,989,896	300,192,047	299,516,945	-	299,516,945	675,102
PERS On-behalf Expenditures	-	-	14,056,262	-	14,056,262	(14,056,262)
Debt Service:						
Principal	1,931,523	1,896,590	1,896,584	-	1,896,584	6
Interest and Fiscal Charges	1,510,027	1,560,315	1,385,719	-	1,385,719	174,596
Bond Issuance Costs	-	-	30,066	-	30,066	(30,066)
Total Debt Service	3,441,550	3,456,905	3,312,369	-	3,312,369	144,536
Transfers to Other Sub-Funds:						
Police and Fire Retiree Medical Administration Fund	98,896	98,908	98,908	-	98,908	-
Total Transfers to Other Sub-Funds	98,896	98,908	98,908	-	98,908	-
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	525,214	538,704	538,701	-	538,701	3
State Grants Fund	299,784	388,449	388,424	-	388,424	25
Federal Grants Fund	185,115	488,695	488,592	-	488,592	103
Miscellaneous Operational Grants Fund	-	86,355	86,355	-	86,355	-
Police and Fire Retiree Medical Liability Fund	243,200	243,231	243,231	-	243,231	-
Information Technology Fund	400,000	400,000	400,000	-	400,000	-
Areawide Capital Projects Fund	1,227,063	1,834,257	1,834,257	-	1,834,257	-
Miscellaneous Pass Thru Capital Projects Fund	-	75,237	75,237	-	75,237	-
Information Technology Capital Projects Fund	-	74,420	74,420	-	74,420	-
Public Transportation Capital Projects Fund	324,133	730,753	730,753	-	730,753	-
Total Transfer to Other Funds	3,204,509	4,860,101	4,859,970	-	4,859,970	131
Payment to Refunding Bond Escrow Agent	-	-	8,925,886	-	8,925,886	(8,925,886)
TOTAL	\$ 118,653,666	\$ 363,018,130	\$ 382,796,808	\$ -	\$ 382,796,808	\$ (19,778,678)

MUNICIPALITY OF ANCHORAGE, ALASKA
 Areawide Service Area
 Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
 Classified by Function, Activity and Object
 For the Year Ended December 31, 2015

EXPENDITURES	Personnel Services	PERS		Other Services and Charges	Debt Service	Capital Outlay	Charges		Actual on GAAP Basis
		On-behalf Expenditures	Supplies				To	From Other Departments	
General Government:									
Assembly	\$ 1,951,902	\$ -	\$ 28,448	\$ 1,431,402	\$ -	\$ 9,008	\$ 920,743	\$ 4,341,503	
Equal Rights Commission	591,887	-	2,346	27,792	-	1,575	169,613	793,213	
Internal Audit	739,450	-	807	8,930	-	322	(640,476)	109,033	
Office of the Mayor	1,306,050	-	8,137	1,034,933	-	944	(1,152,879)	1,197,185	
Municipal Attorney	5,693,435	-	28,368	1,593,294	-	-	(5,529,019)	1,786,078	
Municipal Manager	1,738,941	-	23,707	131,095	967,992	35,748	(2,379,481)	518,002	
Finance	12,422,558	3,905,120	88,004	964,154	60,234	93,147	(5,223,153)	12,310,064	
Information Technology	624,022	-	50,297	491,686	-	2,894	(798,936)	369,963	
Employee Relations	3,486,100	-	12,153	116,383	-	10,921	(3,404,682)	220,875	
Purchasing	1,451,125	-	7,321	91,043	-	1,180	(1,398,464)	152,205	
Heritage Land Bank	371,474	-	17,548	6,556,008	-	395	(6,201,674)	743,751	
Total General Government	30,376,944	3,905,120	267,136	12,446,720	1,028,226	156,134	(25,638,408)	22,541,872	
Public Safety:									
Health and Human Services	4,314,964	1,561,227	166,745	6,111,029	223,367	108,775	2,098,982	14,585,089	
Fire Services	15,321,534	2,000,845	542,886	6,168,293	924,888	3,018	(481,867)	24,479,597	
Police Services	-	-	-	41,187	-	-	22,396	63,583	
Total Public Safety	19,636,498	3,562,072	709,631	12,320,509	1,148,255	111,793	1,639,511	39,128,269	
Public Services:									
Economic and Community Development	8,769,835	1,207,038	108,808	10,014,990	585,441	169,389	3,461,218	24,316,719	
Public Transportation	15,003,344	2,004,912	3,132,098	3,336,335	550,447	8,478	1,004,471	25,040,085	
Public Works	24,214,246	3,377,120	1,263,548	7,264,878	-	144,254	(17,872,642)	18,391,404	
Education	-	-	-	239,493,695	-	-	-	239,493,695	
Total Public Services	47,987,425	6,589,070	4,504,454	260,109,898	1,135,888	322,121	(13,406,953)	307,241,903	
Transfers to Other Sub-Funds:									
Police and Fire Retiree Medical Administration Fund	-	-	-	98,908	-	-	-	98,908	
Total Transfers to Other Sub-Funds	-	-	-	98,908	-	-	-	98,908	
Transfers to Other Funds:									
Convention Center Operating Reserve Fund	-	-	-	538,701	-	-	-	538,701	
State Grants Fund	-	-	-	388,424	-	-	-	388,424	
Federal Grants Fund	-	-	-	488,592	-	-	-	488,592	
Grants Fund	-	-	-	86,355	-	-	-	86,355	
Police and Fire Retiree Medical Liability Fund	-	-	-	243,231	-	-	-	243,231	
Information Technology Fund	-	-	-	400,000	-	-	-	400,000	
Areawide Capital Projects Fund	-	-	-	1,834,257	-	-	-	1,834,257	
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	75,237	-	-	-	75,237	
Public Transportation Capital Projects Fund	-	-	-	730,753	-	-	-	730,753	
Information Technology Capital Projects Fund	-	-	-	74,420	-	-	-	74,420	
Total Transfers to Other Funds	-	-	-	4,859,970	-	-	-	4,859,970	
Transfers to Component Units:									
Payment to Refunding Bond Escrow Agent	-	-	-	-	8,925,886	-	-	8,925,886	
TOTAL	\$ 98,000,867	\$ 14,056,262	\$ 5,481,221	\$ 289,836,005	\$ 12,238,255	\$ 590,048	\$ (37,405,850)	\$ 382,796,808	



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MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Comparative Balance Sheet
December 31, 2015 and 2014

	2015	2014
ASSETS		
Taxes Receivable:		
Delinquent Taxes	\$ 7,590	\$ 7,590
Less: Allowance for Uncollectibles	(4)	(4)
Total Net Taxes Receivable	<u>7,586</u>	<u>7,586</u>
Special Assessments Receivable:		
Current	420	420
Unbilled	6,762	6,762
Total Special Assessments Receivable	<u>7,182</u>	<u>7,182</u>
TOTAL ASSETS	<u><u>14,768</u></u>	<u><u>14,768</u></u>
LIABILITIES		
Due to Areawide	<u>1,096</u>	<u>1,077</u>
Total Liabilities	<u>1,096</u>	<u>1,077</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	7,586	7,586
Unavailable Revenues - Special Assessments	7,182	7,182
Total Deferred Inflows of Resources	<u>14,768</u>	<u>14,768</u>
FUND DEFICIT		
Unassigned	<u>(1,096)</u>	<u>(1,077)</u>
Total Fund Deficit	<u>(1,096)</u>	<u>(1,077)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND DEFICIT	<u><u>\$ 14,768</u></u>	<u><u>\$ 14,768</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Investment Loss	\$ -	\$ (18)
Total Revenues	<u>-</u>	<u>(18)</u>
EXPENDITURES		
Public Services:		
Maintenance and Operations	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Deficiency of Revenues over Expenditures	-	(18)
Fund Deficit, January 1	(1,077)	(1,059)
Fund Deficit, December 31	<u><u>\$ (1,077)</u></u>	<u><u>\$ (1,077)</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2015

	Estimated	Actual	Variance With Final Budget
REVENUES			
Investment Loss - Short-term Investments	\$ -	\$ (19)	\$ (19)
TOTAL	\$ -	\$ (19)	\$ (19)

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2015

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2015

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA
 Chugiak Fire Service Area
 Comparative Balance Sheet
 December 31, 2015 and 2014

	2015	2014
ASSETS		
Equity in General Cash Pool	\$ 1,288,326	\$ 1,143,622
Taxes Receivable:		
Delinquent Taxes	43,002	40,837
Penalties and Interest	3,899	4,042
Less: Allowance for Uncollectibles	(252)	(245)
Total Net Taxes Receivable	46,649	44,634
Intergovernmental Receivables	2,780	2,905
TOTAL ASSETS	1,337,755	1,191,161
 LIABILITIES		
Accounts Payable	40,969	4,689
Total Liabilities	40,969	4,689
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	38,868	38,932
Total Deferred Inflows of Resources	38,868	38,932
 FUND BALANCE		
Committed	99,687	83,518
Unassigned	1,158,231	1,064,022
Total Fund Balance	1,257,918	1,147,540
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 1,337,755	\$ 1,191,161

MUNICIPALITY OF ANCHORAGE, ALASKA
 Chugiak Fire Service Area
 Comparative Statements of Revenues, Expenditures, and Other
 Financing Uses and Changes in Fund Balance
 For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Taxes	\$ 1,213,827	\$ 1,146,294
Intergovernmental	1,542	1,595
Investment Income	31,502	10,200
Other	95,444	141,916
Total Revenues	1,342,315	1,300,005
EXPENDITURES		
Public Safety:		
Fire Services	1,208,333	1,012,337
Total Expenditures	1,208,333	1,012,337
Excess of Revenues over Expenditures	133,982	287,668
OTHER FINANCING USES		
Transfers to Other Funds	(23,604)	-
Total Other Financing Uses	(23,604)	-
Excess of Revenues over Expenditures and Other Financing Uses	110,378	287,668
Fund Balance, January 1	1,147,540	859,872
Fund Balance, December 31	\$ 1,257,918	\$ 1,147,540

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2015

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 1,148,883	\$ 1,150,275	\$ 1,392
Personal Property	25,747	34,403	8,656
Motor Vehicle Registration	21,736	21,327	(409)
Penalties and Interest	6,674	7,861	1,187
Tax Cost Recoveries	-	(39)	(39)
Total Taxes	<u>1,203,040</u>	<u>1,213,827</u>	<u>10,787</u>
Intergovernmental:			
Electric Co-op Allocation	1,560	1,542	(18)
Investment Income - Short-term Investments	16,403	31,502	15,099
Other:			
Prior Year Expenditure Recovery	93,117	95,444	2,327
TOTAL	<u>\$ 1,314,120</u>	<u>\$ 1,342,315</u>	<u>\$ 28,195</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2015

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ 1,282,512	\$ 1,290,516	\$ 1,208,333	\$ -	\$ 1,208,333	\$ 82,183
Transfers to Other Funds:						
Chugiak Fire Capital Projects Fund	-	23,604	23,604	-	23,604	-
TOTAL	<u>\$ 1,282,512</u>	<u>\$ 1,314,120</u>	<u>\$ 1,231,937</u>	<u>\$ -</u>	<u>\$ 1,231,937</u>	<u>\$ 82,183</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2015

EXPENDITURES	Supplies	Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:					
Fire Services	\$ 30,610	\$ 944,762	\$ 40,969	\$ 191,992	\$ 1,208,333
Transfers to Other Funds:					
Chugiak Fire Capital Projects Fund	-	23,604	-	-	23,604
TOTAL	\$ 30,610	\$ 968,366	\$ 40,969	\$ 191,992	\$ 1,231,937

MUNICIPALITY OF ANCHORAGE, ALASKA
 Glen Alps Service Area
 Comparative Balance Sheet
 December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
ASSETS		
Equity in General Cash Pool	\$ 204,138	\$ 166,137
Taxes Receivable:		
Delinquent Taxes	8,358	8,310
Penalties and Interest	138	332
Less: Allowance for Uncollectibles	(9)	(16)
Total Net Taxes Receivable	<u>8,487</u>	<u>8,626</u>
Intergovernmental Receivables	<u>799</u>	<u>834</u>
TOTAL ASSETS	<u><u>213,424</u></u>	<u><u>175,597</u></u>
 LIABILITIES		
Accounts Payable	<u>21,017</u>	<u>9,234</u>
Total Liabilities	<u>21,017</u>	<u>9,234</u>
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	<u>8,038</u>	<u>8,438</u>
Total Deferred Inflows of Resources	<u>8,038</u>	<u>8,438</u>
 FUND BALANCE		
Committed	22,018	17,096
Unassigned	<u>162,351</u>	<u>140,829</u>
Total Fund Balance	<u>184,369</u>	<u>157,925</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u><u>\$ 213,424</u></u>	<u><u>\$ 175,597</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Glen Alps Service Area
 Comparative Statements of Revenues, Expenditures, and Other
 Financing Uses and Changes in Fund Balance
 For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Taxes	\$ 331,840	\$ 318,870
Intergovernmental	434	449
Investment Income	1,059	1,066
Total Revenues	333,333	320,385
EXPENDITURES		
Public Services:		
Maintenance and Operations	266,889	207,224
Total Expenditures	266,889	207,224
Excess of Revenues over Expenditures	66,444	113,161
OTHER FINANCING USES		
Transfers to Other Funds	(40,000)	(40,000)
Total Other Financing Uses	(40,000)	(40,000)
Excess of Revenues over Expenditures and Other Financing Uses	26,444	73,161
Fund Balance, January 1	157,925	84,764
Fund Balance, December 31	\$ 144,369	\$ 157,925

MUNICIPALITY OF ANCHORAGE, ALASKA
Glen Alps Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2015

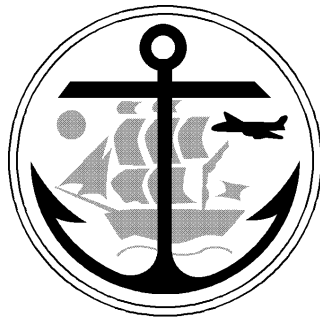
	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 323,588	\$ 322,829	\$ (759)
Personal Property	904	985	81
Motor Vehicle Registration	6,246	6,129	(117)
Penalties and Interest	1,431	1,897	466
Total Taxes	<u>332,169</u>	<u>331,840</u>	<u>(329)</u>
Intergovernmental:			
Electric Co-op Allocation	439	434	(5)
Investment Income - Short-term Investments	2,764	1,059	(1,705)
TOTAL	<u>\$ 335,372</u>	<u>\$ 333,333</u>	<u>\$ (2,039)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Glen Alps Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2015

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Maintenance and Operations	\$ 284,425	\$ 295,372	\$ 266,889	\$ -	\$ 266,889	\$ 28,483
Transfers to Other Funds:						
Miscellaneous Pass Thru Capital Projects Fund	40,000	40,000	40,000	-	40,000	-
TOTAL	<u>\$ 324,425</u>	<u>\$ 335,372</u>	<u>\$ 306,889</u>	<u>\$ -</u>	<u>\$ 306,889</u>	<u>\$ 28,483</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Glen Alps Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2015

EXPENDITURES	Other Other Services and Charges	To\From Other Departments	Actual on GAAP Basis
Public Services:			
Maintenance and Operations	\$ 241,451	\$ 25,438	\$ 266,889
Transfers to Other Funds:			
Miscellaneous Pass Thru Capital Projects Fund	40,000	-	40,000
TOTAL	<u>\$ 281,451</u>	<u>\$ 25,438</u>	<u>\$ 306,889</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Comparative Balance Sheet
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
ASSETS		
Equity in General Cash Pool	\$ 1,295,214	\$ 1,227,659
Taxes Receivable:		
Delinquent Taxes	41,850	35,399
Penalties and Interest	3,445	3,026
Less: Allowance for Uncollectibles	<u>(520)</u>	<u>(317)</u>
Total Net Taxes Receivable	<u>44,775</u>	<u>38,108</u>
Intergovernmental Receivables	<u>3,991</u>	<u>4,171</u>
TOTAL ASSETS	<u><u>1,343,980</u></u>	<u><u>1,269,938</u></u>
 LIABILITIES		
Accounts Payable	42,507	47,691
Accrued Payroll Liabilities	<u>4,722</u>	<u>5,760</u>
Total Liabilities	<u>47,229</u>	<u>53,451</u>
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	<u>32,346</u>	<u>28,765</u>
Total Deferred Inflows of Resources	<u>32,346</u>	<u>28,765</u>
 FUND BALANCE		
Committed	158,735	153,925
Assigned	-	3,320
Unassigned	<u>1,105,670</u>	<u>1,030,477</u>
Total Fund Balance	<u>1,264,405</u>	<u>1,187,722</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u><u>\$ 1,343,980</u></u>	<u><u>\$ 1,269,938</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Comparative Statements of Revenues, Expenditures, and Other
Financing Uses and Changes in Fund Balance
For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Taxes	\$ 2,167,683	\$ 2,097,759
Intergovernmental	2,190	2,266
Charges for Services	19,140	14,206
Investment Income	35,460	20,389
Other	50,287	2,785
Total Revenues	2,274,760	2,137,405
EXPENDITURES		
Public Safety:		
Fire Services	773,209	749,384
Public Services:		
Economic and Community Development	205,507	210,969
Maintenance and Operations	921,980	886,253
Total Public Services	1,127,487	1,097,222
Debt Service:		
Principal	21,532	16,504
Interest and Fiscal Charges	1,838	2,650
Total Debt Service	23,370	19,154
Total Expenditures	1,924,066	1,865,760
Excess of Revenues over Expenditures	350,694	271,645
OTHER FINANCING USES		
Transfers to Other Funds	(274,011)	(437,499)
Total Other Financing Uses	(274,011)	(437,499)
Excess (Deficiency) of Revenues over Expenditures and Other Financing Uses	76,683	(165,854)
Fund Balance, January 1	1,187,722	1,353,576
Fund Balance, December 31	\$ 1,264,405	\$ 1,187,722

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2015

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 2,017,861	\$ 2,023,828	\$ 5,967
Personal Property	119,974	102,437	(17,537)
Motor Vehicle Registration	31,209	30,624	(585)
Penalties and Interest	10,489	10,869	380
Tax Cost Recoveries	-	(75)	(75)
Total Taxes	<u>2,179,533</u>	<u>2,167,683</u>	<u>(11,850)</u>
Intergovernmental:			
Electric Co-op Allocation	2,216	2,190	(26)
Charges for Services:			
Recreation Centers and Programs	7,000	7,349	349
Recreation Center Rentals and Activities	-	8,884	8,884
Camping Fees	-	2,907	2,907
Total Charges for Services	<u>7,000</u>	<u>19,140</u>	<u>12,140</u>
Investment Income - Short-term Investments	3,637	35,460	31,823
Other:			
Prior Year Expenditure Recovery	50,000	50,287	287
Lease and Rental Revenue	3,000	-	(3,000)
Total Other	<u>53,000</u>	<u>50,287</u>	<u>(2,713)</u>
TOTAL	<u>\$ 2,245,386</u>	<u>\$ 2,274,760</u>	<u>\$ 29,374</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2015

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ 761,650	\$ 767,789	\$ 773,209	\$ -	\$ 773,209	\$ (5,420)
Public Services:						
Economic and Community Development	252,839	231,544	205,507	-	205,507	26,037
Maintenance and Operations	934,264	948,652	921,980	-	921,980	26,672
Total Public Services	<u>1,187,103</u>	<u>1,180,196</u>	<u>1,127,487</u>	<u>-</u>	<u>1,127,487</u>	<u>52,709</u>
Debt Service:						
Principal	21,532	21,532	21,532	-	21,532	-
Interest and Fiscal Charges	1,858	1,858	1,838	-	1,838	20
Total Debt Service	<u>23,390</u>	<u>23,390</u>	<u>23,370</u>	<u>-</u>	<u>23,370</u>	<u>20</u>
Transfers to Other Funds:						
Girdwood Valley Capital Projects Fund	155,774	274,011	274,011	-	274,011	-
TOTAL	<u>\$ 2,127,917</u>	<u>\$ 2,245,386</u>	<u>\$ 2,198,077</u>	<u>\$ -</u>	<u>\$ 2,198,077</u>	<u>\$ 47,309</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2015

EXPENDITURES	Personnel Services	Supplies	Other Services and Charges	Debt Service	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:						
Fire Services	\$ -	\$ 19,986	\$ 606,819	\$ 23,370	\$ 146,404	\$ 796,579
Public Services:						
Economic and Community Development	-	21,769	116,173	-	67,566	205,508
Maintenance and Operations	149,377	50,625	659,582	-	62,395	921,979
Total Public Services	149,377	72,394	775,755	-	129,961	1,127,487
Transfers to Other Funds:						
Girdwood Valley Capital Projects Fund	-	-	274,011	-	-	274,011
TOTAL	\$ 149,377	\$ 92,380	\$ 1,656,585	\$ 23,370	\$ 276,365	\$ 2,198,077

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Comparative Balance Sheet
December 31, 2015 and 2014

	2015	2014
ASSETS		
Equity in General Cash Pool	\$ 106,568	\$ 105,847
Taxes Receivable:		
Delinquent Taxes	32,284	32,284
Penalties and Interest	22,146	22,146
Less: Allowance for Uncollectibles	(1,774)	(1,774)
Total Net Taxes Receivable	52,656	52,656
TOTAL ASSETS	159,224	158,503
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	52,657	52,657
Total Deferred Inflows of Resources	52,657	52,657
 FUND BALANCE		
Unassigned	106,567	105,846
Total Fund Balance	106,567	105,846
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 159,224	\$ 158,503

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Investment Income	\$ 721	\$ 1,411
Total Revenues	721	1,411
EXPENDITURES		
Public Services:		
Maintenance and Operations	-	-
Total Expenditures	-	-
 Excess of Revenues over Expenditures	721	1,411
Fund Balance, January 1	105,846	104,435
Fund Balance, December 31	\$ 106,567	\$ 105,846

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2015

REVENUES:	Estimated	Actual	Variance With Final Budget
Investment Income - Short Term Investments	\$ -	\$ 721	\$ 721
TOTAL	\$ -	\$ 721	\$ 721

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2015

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2015

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA
 Fire Service Area
 Comparative Balance Sheet
 December 31, 2015 and 2014

	2015	2014
ASSETS		
Cash	\$ 300	\$ 300
Equity in General Cash Pool	12,580,193	14,598,859
Accrued Interest on Investments	26,531	34,746
Taxes Receivable:		
Delinquent Taxes	1,668,375	1,531,287
Penalties and Interest	4,884	4,974
Less: Allowance for Uncollectibles	(16,045)	(10,669)
Total Net Taxes Receivable	1,657,214	1,525,592
Accounts Receivable:		
Accounts Receivable	152,462	72,041
Less: Allowance for Uncollectibles	(36,961)	(18,950)
Total Net Accounts Receivable	115,501	53,091
Intergovernmental Receivables	153,447	160,386
TOTAL ASSETS	14,533,186	16,372,974
LIABILITIES		
Accounts Payable	151,692	125,573
Accrued Payroll Liabilities	3,165,894	3,893,838
Advances from Other Funds	670,400	-
Total Liabilities	3,987,986	4,019,411
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	1,222,715	1,241,533
Total Deferred Inflows of Resources	1,222,715	1,241,533
FUND BALANCE		
Committed	7,688,831	7,677,086
Assigned	68,068	1,899,527
Unassigned	1,565,586	1,535,417
Total Fund Balance	9,322,485	11,112,030
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 14,533,186	\$ 16,372,974

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Comparative Statements of Revenues, Expenditures, and Other
Financing Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Taxes	\$ 74,711,261	\$ 78,656,454
Licenses and Permits	759,951	785,639
Intergovernmental	9,640,066	126,520
Charges for Services	381,513	410,335
Investment Income	63,737	72,457
Other	209,046	53,754
Total Revenues	85,765,574	80,105,159
EXPENDITURES		
Public Safety:		
Fire Services	73,231,106	72,781,780
PERS On-behalf Expenditures	9,523,262	-
Debt Service:		
Principal	2,260,809	2,640,997
Interest and Fiscal Charges	1,387,095	1,321,604
Bond Issuance Costs	9,300	26,475
Total Debt Service	3,657,204	3,989,076
Total Expenditures	86,411,572	76,770,856
Excess (Deficiency) of Revenues over Expenditures	(645,998)	3,334,303
OTHER FINANCING SOURCES (USES)		
Proceeds from Premium on Bond Sales	1,537,584	1,567,693
Proceeds from Refunding Bonds	9,392,875	8,457,869
Proceeds from Sale of Assets	255	24,295
Insurance Recoveries	2,119	74,724
Transfers from Other Funds	169	-
Transfers to Other Funds	(1,170,107)	(523,815)
Payment to Refunding Bond Escrow Agent	(10,906,442)	(9,998,686)
Total Other Financing Sources (Uses)	(1,143,547)	(397,920)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(1,789,545)	2,936,383
Fund Balance, January 1	11,112,030	8,175,647
Fund Balance, December 31	\$ 9,322,485	\$ 11,112,030

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2015

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 65,989,331	\$ 66,027,766	\$ 38,435
Personal Property	7,188,012	7,167,023	(20,989)
Motor Vehicle Registration	1,199,995	1,177,472	(22,523)
Tax Cost Recoveries	-	(436)	(436)
Penalties and Interest	241,235	339,436	98,201
Total Taxes	74,618,573	74,711,261	92,688
Licenses and Permits - Building Permit Plan Reviews	570,000	759,951	189,951
Intergovernmental:			
Build America Bond Subsidy	38,455	31,688	(6,767)
Electric Co-op Allocation	86,108	85,116	(992)
PERS On-behalf Revenues	-	9,523,262	9,523,262
Total Intergovernmental	124,563	9,640,066	9,515,503
Charges for Services:			
Fire and Rescue Operation Fees	-	46	46
Fire Alarm Fees	116,493	103,651	(12,842)
Hazardous Waste Fees	170,000	151,514	(18,486)
Fire Inspection Fees	110,000	123,455	13,455
Reimbursed Costs	-	2,847	2,847
Total Charges for Services	396,493	381,513	(14,980)
Investment Income - Short-term Investments	120,155	63,737	(56,418)
Other:			
Prior Year Expenditure Recovery	-	114,348	114,348
Leases and Rentals	55,000	93,250	38,250
Miscellaneous	-	1,448	1,448
Total Other	55,000	209,046	154,046
Proceeds from Sale of Assets	-	255	255
Insurance Recoveries	-	2,119	2,119
Proceeds from Premium on Bond Sales	-	1,537,584	1,537,584
Proceeds from Refunding Bonds	-	9,392,875	9,392,875
Transfers from Other Funds:			
Anchorage Fire Service Area Capital Projects Fund	-	169	169
TOTAL	\$ 75,884,784	\$ 96,698,576	\$ 20,813,792

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2015

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
EXPENDITURES						
Public Safety:						
Fire Services	\$ 71,499,527	\$ 73,116,195	\$ 73,231,106	\$ -	\$ 73,231,106	\$ (114,911)
PERS On-behalf Expenditures	-	-	9,523,262	-	9,523,262	(9,523,262)
Debt Service:						
Principal	2,368,055	2,260,809	2,260,809	-	2,260,809	-
Interest and Fiscal Charges	1,348,704	1,501,637	1,387,095	-	1,387,095	114,542
Bond Issuance Costs	-	-	9,300	-	9,300	(9,300)
Total Debt Service	3,716,759	3,762,446	3,657,204	-	3,657,204	105,242
Transfers to Other Funds:						
State Grants Fund	-	2,876	2,876	-	2,876	-
Anchorage Fire Service Area Capital Projects Fund	-	670,400	670,400	-	670,400	-
Information Technology Fund	-	3,085	3,085	-	3,085	-
Police Fire and Retiree Medical Liability Fund	493,746	493,746	493,746	-	493,746	-
Total Transfers to Other Funds	493,746	1,170,107	1,170,107	-	1,170,107	-
Payment to Refunding Bond Escrow Agent	-	-	10,906,442	-	10,906,442	(10,906,442)
TOTAL	\$ 75,710,032	\$ 78,048,748	\$ 98,488,121	\$ -	\$ 98,488,121	\$ (20,439,373)

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2015

EXPENDITURES	PERS		Other		Debt Service	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
	Personnel Services	On-behalf Expenditures	Supplies	Services and Charges				
Public Safety:								
Fire Services	\$52,400,645	\$ 9,523,262	\$1,622,618	\$ 8,823,913	\$ 3,657,204	\$ 284,267	\$ 10,099,663	\$ 86,411,572
Transfers to Other Funds:								
State Grants Fund	-	-	-	2,876	-	-	-	2,876
Anchorage Fire Service Area								
Capital Projects Fund	-	-	-	670,400	-	-	-	670,400
Information Technology Fund	-	-	-	3,085	-	-	-	3,085
Police Fire and Retiree Medical Liability Fund	-	-	-	493,746	-	-	-	493,746
Total Transfers to Other Funds	-	-	-	1,170,107	-	-	-	1,170,107
Payment to Refunding Bond Escrow Agent	-	-	-	-	10,906,442	-	-	10,906,442
TOTAL	\$52,400,645	\$ 9,523,262	\$1,622,618	\$ 9,994,020	\$14,563,646	\$ 284,267	\$ 10,099,663	\$ 98,488,121

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Comparative Balance Sheet
December 31, 2015 and 2014

	2015	2014
ASSETS		
Equity in General Cash Pool	\$ 12,924,370	\$ 10,315,282
Taxes Receivable:		
Delinquent Taxes	1,434,342	1,302,076
Penalties and Interest	7,958	7,829
Less: Allowance for Uncollectibles	(16,114)	(10,147)
Total Net Taxes Receivable	1,426,186	1,299,758
Accounts Receivable:		
Accounts Receivable	73,651	60,640
Less: Allowance for Uncollectibles	(28,810)	(17,820)
Total Net Accounts Receivable	44,841	42,820
Special Assessments Receivable:		
Current	134,298	(52,582)
Delinquent	8,270	7,845
Unbilled	3,581,060	3,640,760
Total Special Assessments Receivable	3,723,628	3,596,023
Intergovernmental Receivables	283,277	215,589
Due from Road and Drainage Capital Projects Fund	-	3,772,032
TOTAL ASSETS	18,402,302	19,241,504
LIABILITIES		
Accounts Payable	599,055	473,953
Accrued Payroll Liabilities	782,185	986,638
Advances from Other Funds	-	242,785
Total Liabilities	1,381,240	1,703,376
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	998,853	1,062,810
Unavailable Revenues - Special Assessments	3,874,509	3,977,697
Total Deferred Inflows of Resources	4,873,362	5,040,507
FUND BALANCE		
Committed	6,827,815	6,756,409
Assigned	-	4,080,668
Unassigned	5,319,885	1,660,544
Total Fund Balance	12,147,700	12,497,621
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 18,402,302	\$ 19,241,504

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Comparative Statements of Revenues, Expenditure, and Other
Financing Sources (Uses) and Changes in Fund Balance
For The Years Ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
REVENUES		
Taxes	\$ 66,080,622	\$ 64,859,937
Special Assessments	788,495	305,744
Licenses and Permits	5,436	1,050
Intergovernmental	1,818,597	1,134,205
Charges for Services	45,335	8,169
Investment Loss	(522,445)	(173,997)
Other	1,870	323,867
Total Revenues	<u>68,217,910</u>	<u>66,458,975</u>
EXPENDITURES		
Public Services:		
Maintenance and Operations	24,792,778	25,624,017
PERS On-behalf Expenditures	575,883	-
Total Public Services	<u>25,368,661</u>	<u>25,624,017</u>
Debt Service:		
Principal	28,582,965	26,074,167
Interest and Fiscal Charges	14,668,387	15,685,816
Bond Issuance Costs	234,023	180,090
Total Debt Service	<u>43,485,375</u>	<u>41,940,073</u>
Total Expenditures	<u>68,854,036</u>	<u>67,564,090</u>
(Deficiency) of Revenues over Expenditures	<u>(636,126)</u>	<u>(1,105,115)</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from Premium on Bond Sales	14,883,434	10,663,840
Proceeds from Refunding Bonds	90,920,725	57,532,519
Insurance Recoveries	251,581	33,131
Transfers from Other Funds	1,875	2,042
Transfers to Other Funds	(199,726)	(16,145)
Payment to Refunding Bond Escrow Agent	(105,571,684)	(68,013,540)
Total Other Financing Sources (Uses)	<u>286,205</u>	<u>201,847</u>
(Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	<u>(349,921)</u>	<u>(903,268)</u>
Fund Balance, January 1	12,497,621	13,400,889
Fund Balance, December 31	<u>\$ 12,147,700</u>	<u>\$ 12,497,621</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2015

REVENUES	Estimated	Actual	With
			Final Budget
Taxes:			
Real Property	\$ 56,717,607	\$ 56,636,357	\$ (81,250)
Personal Property	7,344,416	7,320,608	(23,808)
Motor Vehicle Registration	1,591,804	1,561,927	(29,877)
Hotel - Motel	257,513	259,872	2,359
Tax Cost Recoveries	-	(720)	(720)
Penalties and Interest	306,073	302,578	(3,495)
Total Taxes	66,217,413	66,080,622	(136,791)
Special Assessments:			
Collections	160,000	748,509	588,509
Penalties and Interest	60,000	39,986	(20,014)
Total Special Assessments	220,000	788,495	568,495
Licenses and Permits:			
Landscape Plan Reviews	-	5,436	5,436
Miscellaneous Permits	6,170	-	(6,170)
Total Licenses and Permits	6,170	5,436	(734)
Intergovernmental:			
Build America Bond Subsidy	569,872	469,605	(100,267)
Electric Co-op Allocation	113,053	111,751	(1,302)
National Forest Allocation	-	156,621	156,621
Traffic Signal Management	438,860	504,737	65,877
PERS On-behalf Revenues	-	575,883	575,883
Total Intergovernmental	1,121,785	1,818,597	696,812
Charges for Services:			
Reimbursed Costs	-	45,335	45,335
Investment Loss - Short-term Investments	235,370	(522,445)	(757,815)
Other:			
Prior Year Expenditure Recovery	156,799	158	(156,641)
Miscellaneous	-	1,712	1,712
Total Other	156,799	1,870	(154,929)
Proceeds from Premium on Bond Sales	-	14,883,434	14,883,434
Proceeds from Refunding Bonds	-	90,920,725	90,920,725
Insurance Recoveries	41,500	251,581	210,081
Transfers from Other Funds:			
Anchorage Roads and Drainage Service Area Capital Projects Fund	-	1,875	1,875
TOTAL	\$ 67,999,037	\$ 174,275,525	\$ 106,276,488

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2015

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance
	Original	Revised				With Final Budget
Public Services:						
Maintenance and Operations	\$ 26,873,366	\$ 26,935,326	\$ 24,792,778	\$ -	\$ 24,792,778	\$ 2,142,548
PERS On-behalf Expenditures	-	-	575,883	-	575,883	(575,883)
Total Public Services	26,873,366	26,935,326	25,368,661	-	25,368,661	1,566,665
Debt Service:						
Principal	27,642,951	28,582,958	28,582,965	-	28,582,965	(7)
Interest and Fiscal Charges	15,240,973	15,446,937	14,668,387	-	14,668,387	778,550
Bond Issuance Costs	-	-	234,023	-	234,023	(234,023)
Total Debt Service	42,883,924	44,029,895	43,485,375	-	43,485,375	544,520
Transfers to Other Funds:						
State Grants Fund	8,541	18,060	18,060	-	18,060	-
Areawide Capital Projects Fund	-	24,500	7,890	-	7,890	16,610
Roads and Drainage Service Area Capital Projects Fund	-	156,764	156,764	-	156,764	-
Convention Center Operating Reserve Fund	8,045	17,012	17,012	-	17,012	-
Total Transfers to Other Funds	16,586	216,336	199,726	-	199,726	16,610
Payment to Refunding Bond Escrow Agent	-	-	105,571,684	-	105,571,684	(105,571,684)
TOTAL	\$ 69,773,876	\$ 71,181,557	\$ 174,625,446	\$ -	\$ 174,625,446	\$ (103,443,889)

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2015

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
Public Services:								
Public Works	\$ -	\$ -	\$ -	\$ -	\$ 43,485,375	\$ -	\$ -	\$ 43,485,375
Maintenance and Operations	11,612,362	575,883	1,283,131	11,694,295	-	8,000	194,990	25,368,661
Total Public Services	11,612,362	575,883	1,283,131	11,694,295	43,485,375	8,000	194,990	68,854,036
Transfers to Other Funds:								
State Grants Fund	-	-	-	18,060	-	-	-	18,060
Areawide Capital Projects Fund	-	-	-	7,890	-	-	-	7,890
Roads and Drainage Service Area Capital Projects Fund	-	-	-	156,764	-	-	-	156,764
Convention Center Operating Reserve Fund	-	-	-	17,012	-	-	-	17,012
Total Transfers to Other Funds	-	-	-	199,726	-	-	-	199,726
Payment to Refunding Bond Escrow Agent	-	-	-	-	105,571,684	-	-	105,571,684
TOTAL	\$ 11,612,362	\$ 575,883	\$ 1,283,131	\$ 11,894,021	\$ 149,057,059	\$ 8,000	\$ 194,990	\$ 174,625,446

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Comparative Balance Sheet
December 31, 2015 and 2014

	2015	2014
ASSETS		
Equity in General Cash Pool	\$ 6,913,221	\$ 5,808,898
Taxes Receivable:		
Delinquent Taxes	235,265	225,154
Penalties and Interest	7,294	6,278
Less: Allowance for Uncollectibles	(916)	(697)
Total Net Taxes Receivable	241,643	230,735
Accounts Receivable:		
Accounts Receivable	-	3,277
Intergovernmental Receivables	19,803	20,699
TOTAL ASSETS	7,174,667	6,063,609
LIABILITIES		
Accounts Payable	164,382	224,226
Accrued Payroll Liabilities	23,869	33,531
Total Liabilities	188,251	257,757
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	199,647	188,604
Total Deferred Inflows of Resources	199,647	188,604
FUND BALANCE		
Restricted	11,881	189,145
Committed	437,429	471,768
Unassigned	6,337,459	4,956,335
Total Fund Balance	6,786,769	5,617,248
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 7,174,667	\$ 6,063,609

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Comparative Statements of Revenues, Expenditure, and Other
Financing Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Taxes	\$ 10,121,196	\$ 9,428,878
Intergovernmental	94,723	10,972
Investment Income	46,143	108,897
Charges for Services	9,408	18,564
Other	-	142,146
Total Revenues	10,271,470	9,709,457
EXPENDITURES		
Public Services:		
Maintenance and Operations	5,302,159	5,718,403
PERS On-behalf Expenditures	82,842	-
Total Expenditures	5,385,001	5,718,403
Excess of Revenues over Expenditures	4,886,469	3,991,054
OTHER FINANCING SOURCES (USES)		
Transfers from Other Sub-Funds	107,186	99,298
Transfers to Other Sub-Funds	(107,186)	(99,298)
Transfers to Other Funds	(3,716,948)	(4,185,948)
Total Other Financing Sources and Uses	(3,716,948)	(4,185,948)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	1,169,521	(194,894)
Fund Balance, January 1	5,617,248	5,812,142
Fund Balance, December 31	\$ 6,786,769	\$ 5,617,248

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2015

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 9,755,908	\$ 9,755,242	\$ (666)
Personal Property	149,960	167,325	17,365
Motor Vehicle Registration	154,866	151,962	(2,904)
Penalties and Interest	31,465	46,717	15,252
Tax Cost Recoveries	-	(50)	(50)
Total Taxes	10,092,199	10,121,196	28,997
Intergovernmental:			
PERS On-behalf Revenues	-	82,842	82,842
Traffic Signal Management	10,330	11,881	1,551
Total Intergovernmental	10,330	94,723	84,393
Charges for Services:			
Reimbursed Cost	25,000	9,408	(15,592)
Investment Income - Short Term Investments	39,910	46,143	6,233
Other:			
Miscellaneous Revenue	1,600	-	(1,600)
Transfers from Other Sub-Funds	96,550	107,186	10,636
TOTAL	\$10,265,589	\$ 10,378,656	\$ 113,067

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2015

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Maintenance and Operations	\$ 6,582,463	\$ 7,125,830	\$ 5,302,159	\$ -	\$ 5,302,159	\$ 1,823,671
PERS On-behalf Expenditures	-	-	82,842	-	82,842	(82,842)
Transfers to Other Funds:						
Transfers to CBERRRSA Capital Projects Fund	3,316,948	3,962,573	3,716,948	-	3,716,948	245,625
Transfers to Other Sub-Funds:						
Transfers to CBERRRSA Sub-Fund	99,298	107,186	107,186	-	107,186	-
TOTAL	\$ 9,998,709	\$ 11,195,589	\$ 9,209,135	\$ -	\$ 9,209,135	\$ 1,986,454

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2015

EXPENDITURES	Personnel Services	PERS		Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
		On-behalf Expenditures	Supplies				
Public Services:							
Maintenance and Operations	\$ 504,387	\$ 82,842	\$ 39,081	\$ 4,382,980	\$ 1,466	\$ 374,245	\$ 5,385,001
Transfers to Other Funds:							
Transfers to CBERRRSA Capital Projects Fund	-	-	-	3,716,948	-	-	3,716,948
Transfers to Other Sub-Funds:							
Transfers to CBERRRSA Sub-Fund	-	-	-	107,186	-	-	107,186
TOTAL	\$ 504,387	\$ 82,842	\$ 39,081	\$ 8,207,114	\$ 1,466	\$ 374,245	\$ 9,209,135

MUNICIPALITY OF ANCHORAGE, ALASKA
 Limited Service Areas
 Combining Balance Sheet
 December 31, 2015

EXHIBIT AA-49

	Birch Tree/ Elmore Roads	Section 6/ Campbell Airstrip Roads	Valli Vue Estates Roads	Skyranch Estates Roads	Upper Grover Roads	Raven Woods Bubbling Brook Roads	Mt. Park Estates Roads	Mt. Park/ Robin Hill Roads	Eagle River Chugiak Birchwood Rural Roads	Eaglewood Contributing Roads	Gateway Contributing Roads	Lakehill Roads	Totem Roads
ASSETS													
Equity in General Cash Pool	\$ 214,138	\$ 167,254	\$ 248,023	\$ 119,412	\$ 42,785	\$ 70,527	\$ 52,812	\$ 185,848	\$ 2,481,785	\$ 19,152	\$ 367	\$ 213,322	\$ 39,984
Taxes Receivable:													
Delinquent Taxes	3,146	4,242	3,263	204	563	1,082	1,332	2,302	165,436	149	343	1,324	212
Penalties and Interest	214	398	146	28	-	84	15	199	238	-	-	126	-
Less: Allowance for Uncollectibles	(7)	(14)	(5)	(1)	-	(3)	(1)	(18)	(615)	-	-	(11)	(4)
Total Net Taxes Receivable	3,353	4,626	3,404	231	563	1,163	1,346	2,483	165,059	149	343	1,439	208
Intergovernmental Receivables	-	-	-	-	-	-	-	-	19,803	-	-	-	-
TOTAL ASSETS	217,491	171,880	251,427	119,643	43,348	71,690	54,158	188,331	2,666,647	19,301	710	214,761	40,192
LIABILITIES													
Accounts Payable	5,664	2,893	4,249	264	-	269	827	6,831	58,308	-	-	1,235	761
Accrued Payroll Liabilities	-	-	-	-	-	-	-	-	23,869	-	-	-	-
Total Liabilities	5,664	2,893	4,249	264	-	269	827	6,831	82,177	-	-	1,235	761
DEFERRED INFLOWS OF RESOURCES													
Unavailable Revenues - Property Taxes	3,319	4,626	3,404	1	563	1,163	876	2,154	130,669	144	340	577	208
Total Deferred Inflows of Resources	3,319	4,626	3,404	1	563	1,163	876	2,154	130,669	144	340	577	208
FUND BALANCE													
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed	27,650	9,724	2,947	3,412	426	685	454	9,272	236,776	157	4	1,755	1,352
Unassigned	180,858	154,637	240,827	115,966	42,359	69,573	52,001	170,074	2,217,025	19,000	366	211,194	37,871
Total Fund Balance	208,508	164,361	243,774	119,378	42,785	70,258	52,455	179,346	2,453,801	19,157	370	212,949	39,223
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 217,491	\$ 171,880	\$ 251,427	\$ 119,643	\$ 43,348	\$ 71,690	\$ 54,158	\$ 188,331	\$ 2,666,647	\$ 19,301	\$ 710	\$ 214,761	\$ 40,192

EXHIBIT AA-50

LIMITED SERVICE AREAS
 Combining Statement of Revenues, Expenditures, and Other
 Financing Sources (Uses) and Changes in Fund Balance
 For the Year Ended December 31, 2015

	Birch Tree/ Elmore Roads	Section 6/ Campbell Airstrip Roads	Valli Vue Estates Roads	Skyranch Estates Roads	Upper Grover Roads	Raven Woods Bubbling Brook Roads	Mt. Park Estates Roads	Mt. Park/ Robin Hill Roads	Eagle River Chugiak Birchwood Rural Roads	Eaglewood Contributing Roads	Gateway Contributing Roads	Lakehill Roads	Totem Roads
REVENUES													
Taxes	\$ 281,173	\$ 146,408	\$ 117,513	\$ 33,683	\$ 14,852	\$ 17,877	\$ 36,015	\$ 158,610	\$ 6,977,286	\$ 107,269	\$ 2,136	\$ 49,036	\$ 24,887
Intergovernmental	-	-	-	-	-	-	-	-	82,842	-	-	-	-
Investment Income	2,047	912	1,024	934	211	414	122	873	20,751	75	-	1,260	198
Charges for Services	-	-	-	-	-	-	-	-	9,408	-	-	-	-
Total Revenues	283,220	147,320	118,537	34,617	15,063	18,291	36,137	159,483	7,090,287	107,344	2,136	50,296	25,085
EXPENDITURES													
Public Services:													
Maintenance and Operations	335,151	117,876	35,726	41,353	5,165	8,308	5,509	112,388	2,870,011	1,900	50	21,269	16,383
PERS On-behalf Expenditures	-	-	-	-	-	-	-	-	82,842	-	-	-	-
Total Expenditures	335,151	117,876	35,726	41,353	5,165	8,308	5,509	112,388	2,952,853	1,900	50	21,269	16,383
Excess (Deficiency) of Revenues over Expenditures	(51,931)	29,444	82,811	(6,736)	9,898	9,983	30,628	47,095	4,137,434	105,444	2,086	29,027	8,702
OTHER FINANCING SOURCES (USES)													
Transfers from Other Sub-Funds	-	-	-	-	-	-	-	-	107,186	-	-	-	-
Transfers to CBERRRSA Sub-Fund	-	-	-	-	-	-	-	-	-	(105,088)	(2,098)	-	-
Transfers to CBERRRSA Capital Projects Fund	-	-	-	-	-	-	-	-	(3,716,948)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	(3,609,762)	(105,088)	(2,098)	-	-
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(51,931)	29,444	82,811	(6,736)	9,898	9,983	30,628	47,095	527,672	356	(12)	29,027	8,702
Fund Balance, January 1	260,439	134,917	160,963	126,114	32,887	60,275	21,827	132,251	1,926,129	18,801	382	183,922	30,521
Fund Balance, December 31	\$ 208,508	\$ 164,361	\$ 243,774	\$ 119,378	\$ 42,785	\$ 70,258	\$ 52,455	\$ 179,346	\$ 2,453,801	\$ 19,157	\$ 370	\$ 212,949	\$ 39,223

MUNICIPALITY OF ANCHORAGE, ALASKA
 Limited Service Areas
 Combining Balance Sheet
 December 31, 2015

EXHIBIT AA-49

	Paradise Valley South Roads	SRW Home-owners Roads	Talus West Roads	Upper O'Malley Roads	Bear Valley Roads	Rabbit Creek/View Hts Roads	Villages Scenic Pkwy Roads	Sequoia Estates Roads	Rockhill Roads	South Goldenview Area Roads	Homestead Area Roads	Eagle River Street Lts	Total
ASSETS													
Equity in General Cash Pool	\$ 59,631	\$ 78,583	\$ 767,126	\$ 359,792	\$ 24,847	\$ 80,070	\$ 63,433	\$ 89,161	\$ 325,099	\$ 564,673	\$ 7,470	\$ 637,927	\$ 6,913,221
Taxes Receivable:													
Delinquent Taxes	38	350	2,924	17,502	2,619	5,713	373	127	342	17,053	-	4,626	235,265
Penalties and Interest	-	13	53	3,082	369	785	181	-	-	1,350	-	13	7,294
Less: Allowance for Uncollectibles	-	-	(3)	(114)	(13)	(27)	(6)	-	(11)	(47)	-	(16)	(916)
Total Net Taxes Receivable	38	363	2,974	20,470	2,975	6,471	548	127	331	18,356	-	4,623	241,643
Intergovernmental Receivables	-	-	-	-	-	-	-	-	-	-	-	-	19,803
TOTAL ASSETS	59,669	78,946	770,100	380,262	27,822	86,541	63,981	89,288	325,430	583,029	7,470	642,550	7,174,667
LIABILITIES													
Accounts Payable	2,117	1,438	2,451	27,589	3,022	6,928	580	998	922	33,838	691	2,507	164,382
Accrued Payroll Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	23,869
Total Liabilities	2,117	1,438	2,451	27,589	3,022	6,928	580	998	922	33,838	691	2,507	188,251
DEFERRED INFLOWS OF RESOURCES													
Unavailable Revenues - Property Taxes	38	27	2,732	18,321	2,740	5,999	548	127	331	17,192	-	3,548	199,647
Total Deferred Inflows of Resources	38	27	2,732	18,321	2,740	5,999	548	127	331	17,192	-	3,548	199,647
FUND BALANCE													
Restricted	-	-	-	-	-	-	-	-	-	-	-	11,881	11,881
Committed	823	2,341	6,791	63,299	4,491	13,045	381	330	2,829	26,133	2,483	19,869	437,429
Unassigned	56,691	75,140	758,126	271,053	17,569	60,569	62,472	87,833	321,348	505,866	4,296	604,745	6,337,459
Total Fund Balance	57,514	77,481	764,917	334,352	22,060	73,614	62,853	88,163	324,177	531,999	6,779	636,495	6,786,769
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 59,669	\$ 78,946	\$ 770,100	\$ 380,262	\$ 27,822	\$ 86,541	\$ 63,981	\$ 89,288	\$ 325,430	\$ 583,029	\$ 7,470	\$ 642,550	\$ 7,174,667

EXHIBIT AA-50

LIMITED SERVICE AREAS
 Combining Statement of Revenues, Expenditures, and Other
 Financing Sources (Uses) and Changes in Fund Balance
 For the Year Ended December 31, 2015

	Paradise Valley South Roads	SRW Homeowners Roads	Talus West Roads	Upper O'Malley Roads	Bear Valley Roads	Rabbit Creek/View Hts Roads	Villages Scenic Pkwy Roads	Sequoia Estates Roads	Rockhill Roads	South Goldenview Area Roads	Homestead Area Roads	Eagle River Street Lts	Total
REVENUES													
Taxes	\$ 14,848	\$ 59,307	\$ 133,182	\$ 686,971	\$ 51,876	\$ 96,777	\$ 21,086	\$ 18,974	\$ 44,963	\$ 637,945	\$ 21,839	\$ 366,683	\$ 10,121,196
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	11,881	94,723
Investment Income	356	333	4,832	3,460	152	968	301	482	2,110	1,148	-	3,180	46,143
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	9,408
Total Revenues	15,204	59,640	138,014	690,431	52,028	97,745	21,387	19,456	47,073	639,093	21,839	381,744	10,271,470
EXPENDITURES													
Public Services:													
Maintenance and Operations	9,975	28,370	82,311	767,261	54,435	158,120	4,613	4,005	34,288	316,762	30,095	240,835	5,302,159
PERS On-behalf Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	82,842
Total Expenditures	9,975	28,370	82,311	767,261	54,435	158,120	4,613	4,005	34,288	316,762	30,095	240,835	5,385,001
Excess (Deficiency) of Revenues over Expenditures	5,229	31,270	55,703	(76,830)	(2,407)	(60,375)	16,774	15,451	12,785	322,331	(8,256)	140,909	4,886,469
OTHER FINANCING SOURCES (USES)													
Transfers from Other Sub-Funds	-	-	-	-	-	-	-	-	-	-	-	-	107,186
Transfers to CBERRRSA Sub-Fund	-	-	-	-	-	-	-	-	-	-	-	-	(107,186)
Transfers to CBERRRSA Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	(3,716,948)
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-	(3,716,948)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	5,229	31,270	55,703	(76,830)	(2,407)	(60,375)	16,774	15,451	12,785	322,331	(8,256)	140,909	1,169,521
Fund Balance, January 1	52,285	46,211	709,214	411,182	24,467	133,989	46,079	72,712	311,392	209,668	15,035	495,586	5,617,248
Fund Balance, December 31	\$ 57,514	\$ 77,481	\$ 764,917	\$ 334,352	\$ 22,060	\$ 73,614	\$ 62,853	\$ 88,163	\$ 324,177	\$ 531,999	\$ 6,779	\$ 636,495	\$ 6,786,769

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Comparative Balance Sheet
December 31, 2015 and 2014

	2015	2014
ASSETS		
Cash	\$ 150	\$ 150
Equity in General Cash Pool	19,297,799	20,293,213
Accrued Interest on Investments	49,884	51,015
Taxes Receivable:		
Delinquent Taxes	2,153,475	1,997,330
Penalties and Interest	9,274	8,885
Less: Allowance for Uncollectibles	(20,871)	(13,512)
Total Net Taxes Receivable	2,141,878	1,992,703
Accounts Receivable	710,115	781,213
Less: Allowance for Uncollectibles	(348,397)	(409,946)
Total Net Accounts Receivable	361,718	371,267
Intergovernmental Receivables	501,485	510,672
Prepaid Items	80,316	886,725
TOTAL ASSETS	22,433,230	24,105,745
LIABILITIES		
Accounts Payable	943,639	797,933
Accrued Payroll Liabilities	2,770,125	3,984,367
Due to Workers Comp and General Liability	62,688	328,033
Advances from Other Funds	-	551,837
Unearned Revenue and Deposits	116,650	325,782
Total Liabilities	3,893,102	5,987,952
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	1,543,040	1,615,451
Total Deferred Inflows of Resources	1,543,040	1,615,451
FUND BALANCE		
Nonspendable	80,316	886,726
Committed	10,959,785	10,875,033
Assigned	-	2,565,576
Unassigned	5,956,987	2,175,007
Total Fund Balance	16,997,088	16,502,342
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 22,433,230	\$ 24,105,745

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Comparative Statements of Revenues, Expenditures, and Other Financing
Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Taxes	\$ 102,933,466	\$ 101,648,578
Intergovernmental	13,398,650	475,025
Charges for Services	1,253,544	1,350,731
Fines and Forfeitures	5,766,172	6,093,730
Investment Income	90,304	205,098
Other	306,151	606,612
Total Revenues	123,748,287	110,379,774
EXPENDITURES		
Public Safety:		
Police Services	109,244,652	108,465,238
PERS On-behalf Expenditures	12,916,842	-
Debt Service:		
Principal	184,562	180,609
Interest and Fiscal Charges	168,255	95,118
Bond Issuance Costs	377	9,370
Total Debt Service	353,194	285,097
Total Expenditures	122,514,688	108,750,335
Excess of Revenues over Expenditures	1,233,599	1,629,439
OTHER FINANCING SOURCES (USES)		
Proceeds from Premium on Bond Sales	24,526	554,816
Proceeds from Refunding Bonds	149,825	2,993,291
Gain on Sale of Forfeited Property	165,714	227,281
Transfers from Other Sub-Funds	-	300,000
Transfers to Other Funds	(809,920)	(798,585)
Transfers to Other Sub-Funds	(95,030)	(95,030)
Payment to Refunding Bond Escrow Agent	(173,968)	(3,538,595)
Total Other Financing Sources (Uses)	(738,853)	(356,822)
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	494,746	1,272,617
Fund Balance, January 1	16,502,342	15,229,725
Fund Balance, December 31	\$ 16,997,088	\$ 16,502,342

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2015

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 91,282,273	\$ 91,328,160	\$ 45,887
Personal Property	9,576,309	9,567,168	(9,141)
Motor Vehicle Registration	1,588,570	1,558,754	(29,816)
Penalties and Interest	400,469	480,224	79,755
Tax Cost Recoveries	-	(840)	(840)
Total Taxes	102,847,621	102,933,466	85,845
Intergovernmental:			
Liquor License	399,300	368,550	(30,750)
Electric Co-op Allocation	114,578	113,258	(1,320)
PERS On-behalf Revenues	-	12,916,842	12,916,842
Total Intergovernmental	513,878	13,398,650	12,884,772
Charges for Services:			
Police Services	192,174	219,271	27,097
DWI Impound Administrative Fees	422,497	343,255	(79,242)
Incarceration Cost Recovery	490,000	324,200	(165,800)
Reimbursed Costs	476,575	366,818	(109,757)
Total Charges for Services	1,581,246	1,253,544	(327,702)
Fines and Forfeitures:			
Traffic Court Fines	1,331,708	1,592,061	260,353
Trial Court Fines	3,251,540	2,864,829	(386,711)
Counter Fines	1,252,646	1,058,344	(194,302)
Curfew Fines	8,800	6,281	(2,519)
Minor Tobacco Fines	9,000	3,788	(5,212)
Other Fines and Forfeitures	131,776	240,869	109,093
Total Fines and Forfeitures	5,985,470	5,766,172	(219,298)
Investment Income - Short-term Investments	39,250	90,304	51,054
Other:			
Criminal Rule 8 Collection Costs	327,670	191,135	(136,535)
Prior Year Expenditure Recovery	-	160	160
Leases and Rental	-	1	1
Miscellaneous	146,700	114,855	(31,845)
Total Other	474,370	306,151	(168,219)
Proceeds from Premium on Bond Sales	-	24,526	24,526
Proceeds from Refunding Bonds	-	149,825	149,825
Gain on Sale of Found and Forfeited Property	275,000	165,714	(109,286)
TOTAL	\$ 111,716,835	\$ 124,088,352	\$ 12,371,517

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Detail Schedule of Estimated and Actual Expenditures Other Financing Uses
For the Year Ended December 31, 2015

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Police Services	\$ 109,242,342	\$ 111,740,074	\$ 109,244,652	\$ -	\$ 109,244,652	\$ 2,495,422
PERS On-behalf Expenditures	-	-	12,916,842	-	12,916,842	(12,916,842)
Debt Service:						
Principal	222,297	184,562	184,562	-	184,562	-
Interest and Fiscal Charges	149,746	187,989	168,255	-	168,255	19,734
Bond Issuance Costs	-	-	377	-	377	(377)
Total Debt Service	372,043	372,551	353,194	-	353,194	19,357
Transfers to Other Funds:						
State Grants Fund	12,918	12,918	5,537	-	5,537	7,381
Federal Grants Fund	87,082	87,082	37,326	-	37,326	49,756
Miscellaneous Operational Grants Fund	-	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	767,066	767,066	767,057	-	767,057	9
Medical/Dental Self Insurance	-	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-	-
Total Transfers to Other Funds	867,066	867,066	809,920	-	809,920	57,146
Transfers to Other Sub-Funds:						
Police and Fire Retiree Medical Admin Fund	95,031	95,031	95,030	-	95,030	1
Total Transfers to Other Sub-Funds	95,031	95,031	95,030	-	95,030	1
Payment to Refunding Bond Escrow Agent	-	-	173,968	-	173,968	(173,968)
TOTAL	\$ 110,576,482	\$ 113,074,722	\$ 123,593,606	\$ -	\$ 123,593,606	\$ (10,518,884)

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2015

EXPENDITURES	Personnel	PERS	Supplies	Other	Debt	Capital	Charges	Actual on
	Services	On-behalf		Services and			To/From Other	
		Expenditures		Charges	Service	Outlay	Departments	
Public Safety:								
Police Services	\$ 78,320,099	\$ 12,916,842	\$ 1,999,282	\$ 17,132,498	\$ 353,194	\$ 282,183	\$ 11,510,590	\$ 122,514,688
Transfers to Other Funds:								
State Grants Fund	-	-	-	5,537	-	-	-	5,537
Federal Grants Fund	-	-	-	37,326	-	-	-	37,326
Police and Fire Retiree Medical Liability Fund	-	-	-	767,057	-	-	-	767,057
Total Transfers to Other Funds	-	-	-	809,920	-	-	-	809,920
Transfers to Other Sub-Funds:								
Police and Fire Retiree Medical Admin Fund	-	-	-	95,030	-	-	-	95,030
Payment to Refunding Bond Escrow Agent	-	-	-	-	173,968	-	-	173,968
TOTAL	\$ 78,320,099	\$ 12,916,842	\$ 1,999,282	\$ 18,037,448	\$ 527,162	\$ 282,183	\$ 11,510,590	\$ 123,593,606

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Comparative Balance Sheet
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
ASSETS		
Equity in General Cash Pool	\$ 3,904,210	\$ 4,304,371
Accrued Interest on Investments	29,740	22,103
Taxes Receivable:		
Delinquent Taxes	346,332	325,883
Penalties and Interest	420	868
Less: Allowance for Uncollectibles	<u>(3,763)</u>	<u>(2,470)</u>
Total Net Taxes Receivable	<u>342,989</u>	<u>324,281</u>
Accounts Receivable	324,406	63,586
Less: Allowance for Uncollectibles	<u>(365)</u>	<u>(497)</u>
Total Net Accounts Receivable	<u>324,041</u>	<u>63,089</u>
Intergovernmental Receivables	<u>52,856</u>	<u>55,246</u>
TOTAL ASSETS	<u><u>4,653,836</u></u>	<u><u>4,769,090</u></u>
LIABILITIES		
Accounts Payable	314,282	271,512
Accrued Payroll Liabilities	283,359	402,913
Total Liabilities	<u>597,641</u>	<u>674,425</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	239,009	261,702
Total Deferred Inflows of Resources	<u>239,009</u>	<u>261,702</u>
FUND BALANCE		
Committed	1,920,525	1,999,029
Assigned	-	1,434,128
Unassigned	1,896,661	399,806
Total Fund Balance	<u>3,817,186</u>	<u>3,832,963</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u><u>\$ 4,653,836</u></u>	<u><u>\$ 4,769,090</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Comparative Statements of Revenues, Expenditures, and Other Financing
Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Taxes	\$ 17,081,159	\$ 17,859,875
Intergovernmental	823,555	70,796
Charges for Services	2,473,322	2,430,863
Investment Income	10,749	4,034
Restricted Contributions	-	3,300
Other	78,407	1,716
Total Revenues	20,467,192	20,370,584
EXPENDITURES		
Public Services:		
Economic and Community Development	15,906,390	17,000,620
PERS On-behalf Expenditures	760,937	-
Total Public Services	16,667,327	17,000,620
Debt Service:		
Principal	2,433,931	2,132,737
Interest and Fiscal Charges	849,147	848,734
Bond Issuance Costs	15,782	8,198
Total Debt Service	3,298,860	2,989,669
Total Expenditures	19,966,187	19,990,289
Excess of Revenues over Expenditures	501,005	380,295
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Assets	22,371	748
Proceeds from Premium on Bond Sales	1,026,314	485,445
Proceeds from Refunding Bonds	6,269,600	2,619,027
Insurance Proceeds	33,920	4,829
Transfers from Other Funds	237	118
Transfers to Other Funds	(589,341)	(408,763)
Payment to Refunding Bond Escrow Agent	(7,279,883)	(3,096,150)
Total Other Financing Sources (Uses)	(516,782)	(394,746)
 (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(15,777)	(14,451)
Fund Balance, January 1	3,832,963	3,847,414
Fund Balance, December 31	\$ 3,817,186	\$ 3,832,963

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2015

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 14,772,299	\$ 14,704,292	\$ (68,007)
Personal Property	1,730,809	1,720,021	(10,788)
Tax Cost Recoveries	-	(161)	(161)
Motor Vehicle Registration	413,348	405,591	(7,757)
Hotel - Motel	171,672	173,245	1,573
Penalties and Interest	90,582	78,171	(12,411)
Total Taxes	17,178,710	17,081,159	(97,551)
Intergovernmental:			
Build America Bond Subsidy	40,728	33,562	(7,166)
Electric Co-op Allocation	29,395	29,056	(339)
PERS On-behalf Revenues	-	760,937	760,937
Total Intergovernmental	70,123	823,555	753,432
Charges for Services:			
Aquatics	599,935	780,841	180,906
Recreation Centers and Programs	155,170	180,869	25,699
Parks and Recreation	365,890	611,656	245,766
Sports and Parks Activities	399,000	462,269	63,269
Camping Fees	95,000	128,194	33,194
School District Service Fees	299,600	297,368	(2,232)
Golf Fees	10,000	11,257	1,257
Reimbursed Costs	-	868	868
Total Charges for Services	1,924,595	2,473,322	548,727
Investment Income - Short-term Investments	62,244	10,749	(51,495)
Other:			
Prior Year Expenditure Recovery	-	3,383	3,383
Claims and Judgments	75,000	75,000	-
Cash Over & Short	-	(2)	(2)
Miscellaneous	-	26	26
Total Other	75,000	78,407	3,407
Proceeds from Premium on Bond Sales	-	1,026,314	1,026,314
Proceeds - Refunding Bonds	-	6,269,600	6,269,600
Insurance Recoveries	-	33,920	33,920
Proceeds from Sale of Assets	-	22,371	22,371
Transfers from Other Funds:			
Parks and Recreation Service Area Capital Projects Fund	-	237	237
TOTAL	\$ 19,310,672	\$ 27,819,634	\$ 8,508,962

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2015

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Economic and Community Development	\$ 16,447,202	\$ 16,513,150	\$ 15,906,390	\$ -	\$ 15,906,390	\$ 606,760
PERS On-behalf Expenditures	-	-	760,937	-	760,937	(760,937)
Debt Service:						
Principal	2,381,071	2,433,932	2,433,931	-	2,433,931	1
Interest and Fiscal Charges	795,015	925,300	849,147	-	849,147	76,153
Bond Issuance Costs	-	-	15,782	-	15,782	(15,782)
Total Debt Service	3,176,086	3,359,232	3,298,860	-	3,298,860	60,372
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	11,058	11,342	11,341	-	11,341	1
Parks and Recreation Service Area Capital Projects Fund	398,000	578,000	578,000	-	578,000	-
Total Transfers to Other Funds	409,058	589,342	589,341	-	589,341	1
Payment to Refunding Bond Escrow Agent	-	-	7,279,883	-	7,279,883	(7,279,883)
TOTAL	\$ 20,032,346	\$ 20,461,724	\$ 27,835,411	\$ -	\$ 27,835,411	\$ (7,373,687)

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2015

EXPENDITURES	Personnel Services	PERS		Other Services and Charges	Debt Service	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
		On-behalf Expenditures	Supplies					
Public Services:								
Economic and Community Development	\$ 8,600,327	\$ 760,937	\$ 626,392	\$ 3,891,549	\$ 3,298,860	\$ 44,191	\$ 2,743,931	\$ 19,966,187
Transfers to Other Funds:								
Convention Center Operating Reserve Fund	-	-	-	11,341	-	-	-	11,341
Parks and Recreation Service Area Capital Projects Fund	-	-	-	578,000	-	-	-	578,000
Total Transfers to Other Funds	-	-	-	589,341	-	-	-	589,341
Payment to Refunding Bond Escrow Agent	-	-	-	-	7,279,883	-	-	7,279,883
TOTAL	\$ 8,600,327	\$ 760,937	\$ 626,392	\$ 4,480,890	\$ 10,578,743	\$ 44,191	\$ 2,743,931	\$ 27,835,411

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Comparative Balance Sheet
December 31, 2015 and 2014

	2015	2014
ASSETS		
Cash	\$ 250	\$ 250
Equity in General Cash Pool	4,329,101	3,515,817
Taxes Receivable:		
Delinquent Taxes	100,028	98,623
Penalties and Interest	8,112	9,874
Less: Allowance for Uncollectibles	(690)	(657)
Total Net Taxes Receivable	107,450	107,840
Accounts Receivable, Net	36,455	-
TOTAL ASSETS	4,473,256	3,623,907
LIABILITIES		
Accounts Payable	69,031	51,872
Accrued Payroll Liabilities	58,200	65,817
Total Liabilities	127,231	117,689
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	86,884	87,002
Total Deferred Inflows of Resources	86,884	87,002
FUND BALANCE		
Committed	214,058	212,381
Unassigned	4,045,083	3,206,835
Total Fund Balance	4,259,141	3,419,216
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 4,473,256	\$ 3,623,907

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Comparative Statements of Revenues, Expenditures, and Other Financing
Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Taxes	\$ 3,997,159	\$ 3,647,340
Intergovernmental	111,649	-
Charges for Services	488,446	541,713
Investment Income	76,083	60,311
Other	26,221	11,310
Total Revenues	4,699,558	4,260,674
EXPENDITURES		
Public Services:		
Economic and Community Development	2,244,292	2,162,759
PERS On-behalf Expenditures	111,649	-
Total Public Services	2,355,941	2,162,759
Debt Service:		
Principal	269,615	307,708
Interest and Fiscal Charges	80,179	103,855
Debt Issuance Costs	561	-
Total Debt Service	350,355	411,563
Total Expenditures	2,706,296	2,574,322
Excess of Revenues over Expenditures	1,993,262	1,686,352
OTHER FINANCING SOURCES (USES)		
Premium on Bond Sales	135,836	-
Proceeds - Refunding Bonds	829,800	-
Transfers to Other Funds	(1,155,459)	(1,118,859)
Payment to Refunding Bond Escrow Agent	(963,514)	-
Total Other Financing Sources (Uses)	(1,153,337)	(1,118,859)
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	839,925	567,493
Fund Balance, January 1	3,419,216	2,851,723
Fund Balance, December 31	\$ 4,259,141	\$ 3,419,216

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2015

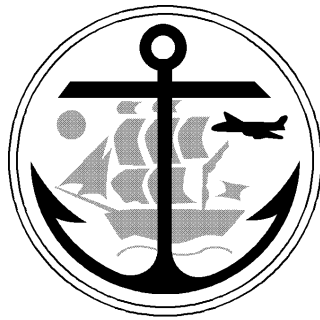
REVENUES	Estimated	Actual	Variance
			With Final Budget
Taxes:			
Real Property	\$ 3,900,611	\$ 3,884,889	\$ (15,722)
Personal Property	84,786	93,492	8,706
Tax Cost Recoveries	-	(1)	(1)
Penalties and Interest	16,209	18,779	2,570
Total Taxes	4,001,606	3,997,159	(4,447)
Intergovernmental:			
PERS On-behalf Revenues	-	111,649	111,649
Charges for Services:			
Aquatics	250,000	247,988	(2,012)
Recreation Centers and Programs	55,000	83,008	28,008
Sports and Parks Activities	100,000	129,518	29,518
Reimbursed Costs	26,002	27,932	1,930
Total Charges for Services	431,002	488,446	57,444
Investment Income - Short-term Investments	29,700	76,083	46,383
Other:			
Prior Year Expenditure Recovery	-	19	19
Lease and Rental Revenue	6,600	19,950	13,350
Miscellaneous Revenue	-	6,252	6,252
Total Other	6,600	26,221	19,621
Proceeds - Refunding Bonds	-	829,800	829,800
Proceeds from Premium on Bond Sales	-	135,836	135,836
TOTAL	\$ 4,468,908	\$ 5,665,194	\$ 1,196,286

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2015

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Economic and Community Development	\$ 2,633,087	\$ 2,951,513	\$ 2,244,292	\$ -	\$ 2,244,292	\$ 707,221
PERS On-behalf Expenditures	-	-	111,649	-	111,649	(111,649)
Debt Service:						
Principal	269,615	269,615	269,615	-	269,615	-
Interest and Fiscal Charges	92,321	92,321	80,179	-	80,179	12,142
Debt Issuance Costs	-	-	561	-	561	(561)
Total Debt Service	361,936	361,936	350,355	-	350,355	11,581
Transfers to Other Funds:						
Eagle River-Chugiak Parks and Recreation Service Area Capital Projects Fund	1,118,859	1,155,459	1,155,459	-	1,155,459	-
Payment to Refunding Bond Escrow Agent	-	-	963,514	-	963,514	(963,514)
TOTAL	\$ 4,113,882	\$ 4,468,908	\$ 4,825,269	\$ -	\$ 4,825,269	\$ (356,361)

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2015

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
Public Services:								
Economic and Community Development	\$ 1,378,717	\$ 111,649	\$ 213,872	\$ 396,810	\$ 350,355	\$ 5,066	\$ 249,827	\$ 2,706,296
Transfers to Other Funds:								
Eagle River-Chugiak Parks and Recreation Service Area Capital Projects Fund	-	-	-	1,155,459	-	-	-	1,155,459
Total Transfers to Other Funds	-	-	-	1,155,459	-	-	-	1,155,459
Payment to Refunding Bond Escrow Agent	-	-	-	-	963,514	-	-	963,514
TOTAL	\$ 1,378,717	\$ 111,649	\$ 213,872	\$ 1,552,269	\$ 1,313,869	\$ 5,066	\$ 249,827	\$ 4,825,269



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MUNICIPALITY OF ANCHORAGE, ALASKA
 Building Safety Service Area
 Comparative Balance Sheet
 December 31, 2015 and 2014

	2015	2014
ASSETS		
Cash	\$ 200	\$ 200
Taxes Receivable:		
Delinquent Taxes	2,017	2,017
Penalties and Interest	4,078	4,078
Less: Allowance for Uncollectibles	(143)	(143)
Total Net Taxes Receivable	<u>5,952</u>	<u>5,952</u>
Accounts Receivable	59,536	22,200
Less: Allowance for Uncollectibles	(668)	(186)
Total Net Accounts Receivable	<u>58,868</u>	<u>22,014</u>
Prepaid Items	625	-
TOTAL ASSETS	<u><u>65,645</u></u>	<u><u>28,166</u></u>
LIABILITIES		
Accounts Payable	39,950	17,534
Accrued Payroll Liabilities	159,177	259,949
Due to Areawide	1,216,778	717,309
Unearned Revenue and Deposits	232,500	238,500
Total Liabilities	<u>1,648,405</u>	<u>1,233,292</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	5,952	5,952
Total Deferred Inflows of Resources	<u>5,952</u>	<u>5,952</u>
FUND DEFICIT		
Nonspendable	625	-
Unassigned	(1,589,337)	(1,211,078)
Total Fund Deficit	<u>(1,588,712)</u>	<u>(1,211,078)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND DEFICIT	<u><u>\$ 65,645</u></u>	<u><u>\$ 28,166</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Building Safety Service Area
 Comparative Statements of Revenues, Expenditures,
 and Changes in Fund Balance
 For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Intergovernmental	\$ 352,027	\$ -
Licenses and Permits	6,782,068	8,405,359
Charges for Services	10,254	11,009
Investment Loss	(17,526)	(33,004)
Other	-	200
Total Revenues	<u>7,126,823</u>	<u>8,383,564</u>
EXPENDITURES		
Public Services:		
Public Works	7,152,430	6,722,831
PERS On-behalf Expenditures	352,027	-
Total Public Services	<u>7,504,457</u>	<u>6,722,831</u>
Debt Service:		
Principal	-	29,577
Interest and Fiscal Charges	-	463
Total Debt Service	<u>-</u>	<u>30,040</u>
Total Expenditures	<u>7,504,457</u>	<u>6,752,871</u>
Excess (Deficiency) of Revenues over Expenditures	(377,634)	1,630,693
Fund Deficit, January 1	(1,211,078)	(2,841,771)
Fund Deficit, December 31	<u><u>\$ (1,588,712)</u></u>	<u><u>\$ (1,211,078)</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2015

	Estimated	Actual	Variance With Final Budget
REVENUES			
Intergovernmental:			
PERS On-behalf Revenues	\$ -	\$ 352,027	\$ 352,027
Licenses and Permits:			
Mechanical Licenses and Exams	36,000	34,611	(1,389)
Local Business Licenses	46,000	55,819	9,819
Building Permit Plan Reviews	1,650,000	1,625,295	(24,705)
Building and Grading Permits	3,375,000	3,799,847	424,847
Electrical Permits	225,000	196,992	(28,008)
Mechanical, Gas and Plumbing Permits	630,000	547,622	(82,378)
Sign Permits	25,000	30,960	5,960
Elevator Permits	614,400	472,272	(142,128)
Mobile Home and Park Permits	8,000	18,650	10,650
Total Licenses and Permits	6,609,400	6,782,068	172,668
Charges for Services:			
Sale of Publications	300	-	(300)
Copier Fees	11,500	8,585	(2,915)
Reimbursed Cost	-	1,669	1,669
Total Charges for Services	11,800	10,254	(1,546)
Investment Loss - Short-term Investments	-	(17,526)	(17,526)
Other:			
Appeal Receipts	200	-	(200)
TOTAL	\$ 6,621,400	\$ 7,126,823	\$ 505,423

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2015

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Public Works	\$ 7,291,845	\$ 7,487,168	\$ 7,152,430	\$ -	\$ 7,152,430	\$ 334,738
PERS On-behalf Expenditures	-	-	352,027	-	352,027	(352,027)
TOTAL	\$ 7,291,845	\$ 7,487,168	\$ 7,504,457	\$ -	\$ 7,504,457	\$ (17,289)

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2015

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Charges To/From Other Departments	Actual on GAAP Basis
Public Works	\$ 5,132,058	\$ 352,027	\$ 36,909	\$ 334,148	\$ 1,649,315	\$ 7,504,457
TOTAL	\$ 5,132,058	\$ 352,027	\$ 36,909	\$ 334,148	\$ 1,649,315	\$ 7,504,457

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Comparative Balance Sheet
December 31, 2015 and 2014

	2015	2014
ASSETS		
Equity in General Cash Pool	\$ 3,040,257	\$ 2,207,179
Accounts Receivable, Net	39,976	68,257
Due from Component Unit - Anchorage School District	12,966	10,110
Due from Convention Center Operating Reserve Fund	-	1,775
Advances to Road and Drainage Fund	-	242,785
TOTAL ASSETS	3,093,199	2,530,106
LIABILITIES		
Accounts Payable	340,325	215,721
Accrued Payroll Liabilities	20,544	31,529
Due to Component Unit - Anchorage School District	-	15
Unearned Revenue	345,287	345,287
Total Liabilities	706,156	592,552
FUND BALANCE		
Committed	159,877	135,545
Unassigned	2,227,166	1,802,009
Total Fund Balance	2,387,043	1,937,554
TOTAL LIABILITIES AND FUND BALANCE	\$ 3,093,199	\$ 2,530,106

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Comparative Statements of Revenues, Expenditures, and Other Financing
Uses and Changes in Fund Balance
For The Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Intergovernmental	\$ 153,009	\$ -
Charges for Services	1,075,533	848,734
Investment Income	19,404	32,988
Other	1,139,443	1,096,078
Total Revenues	2,387,389	1,977,800
EXPENDITURES		
General Government:		
Finance	1,784,891	1,642,966
PERS On-behalf Expenditures	153,009	-
Total Expenditures	1,937,900	1,642,966
Excess of Revenues over Expenditures	449,489	334,834
OTHER FINANCING USES		
Transfers to Other Funds	-	(169)
Total Other Financing Uses	-	(169)
Excess of Revenues over Expenditures and Other Financing Uses	449,489	334,665
Fund Balance, January 1	1,937,554	1,602,889
Fund Balance, December 31	\$ 2,387,043	\$ 1,937,554

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2015

REVENUES	Estimated	Actual	Variance With Final Budget
Intergovernmental:			
PERS On-behalf Revenues	\$ -	\$ 153,009	\$ 153,009
Charges for Services:			
School District Service Fees	416,000	401,141	(14,859)
Reimbursed Cost	405,228	674,392	269,164
Total Charges for Services	<u>821,228</u>	<u>1,075,533</u>	<u>254,305</u>
Investment Income - Short-term Investments	27,905	19,404	(8,501)
Other:			
Miscellaneous	1,090,000	1,139,443	49,443
TOTAL	<u>\$ 1,939,133</u>	<u>\$ 2,387,389</u>	<u>\$ 448,256</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2015

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Finance	\$ 1,648,279	\$ 1,837,623	\$ 1,784,891	\$ -	\$ 1,784,891	\$ 52,732
PERS On-behalf Expenditures	-	-	153,009	-	153,009	(153,009)
TOTAL	<u>\$ 1,648,279</u>	<u>\$ 1,837,623</u>	<u>\$ 1,937,900</u>	<u>\$ -</u>	<u>\$ 1,937,900</u>	<u>\$ (100,277)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2015

EXPENDITURES	Personnel Services	PERS		Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
		On-behalf Expenditures	Supplies				
General Government:							
Finance	\$ 651,769	\$ 153,009	\$ 1,355	\$ 1,026,828	\$ 188	\$ 104,751	\$ 1,937,900
TOTAL	<u>\$ 651,769</u>	<u>\$ 153,009</u>	<u>\$ 1,355</u>	<u>\$ 1,026,828</u>	<u>\$ 188</u>	<u>\$ 104,751</u>	<u>\$ 1,937,900</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	2015	2014
ASSETS		
Equity in General Cash Pool	\$ 143,904	\$ 118,713
TOTAL ASSETS	143,904	118,713
LIABILITIES		
Accounts Payable	34,060	5,913
Accrued Payroll Liabilities	5,064	5,965
Total Liabilities	39,124	11,878
FUND BALANCE		
Unassigned	104,780	106,835
Total Fund Balance	104,780	106,835
TOTAL LIABILITIES AND FUND BALANCE	\$ 143,904	\$ 118,713

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Comparative Statements of Revenues, Expenditures, and Other Financing
Sources, and Changes in Fund Balance
For The Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Intergovernmental	\$ 30,578	-
Investment Income (Loss)	728	\$ (595)
Total Revenues	31,306	(595)
EXPENDITURES		
General Government:		
Employee Relations	196,721	149,221
PERS On-behalf Expenditures	30,578	
Total Expenditures	227,299	149,221
(Deficiency) of Revenues over Expenditures	(195,993)	(149,816)
OTHER FINANCING SOURCES		
Transfers from Other Sub-Funds	193,938	193,938
Total Other Financing Sources	193,938	193,938
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	(2,055)	44,122
Fund Balance, January 1,	106,835	62,713
Fund Balance, December 31	\$ 104,780	\$ 106,835

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2015

REVENUES	Estimated	Actual	Variance With Final Budget
Intergovernmental:			
PERS On-behalf Revenues	\$ -	\$ 30,578	\$ 30,578
Total Intergovernmental	-	30,578	30,578
Investment Gain (Loss) - Short-term Investments	610	728	118
Transfers from Other Sub-Funds:			
Areawide General Fund	98,908	98,908	-
Anchorage Metropolitan Police Service Area	95,030	95,030	-
Total Transfers from Other Sub-Funds	193,938	193,938	-
TOTAL	\$ 194,548	\$ 225,244	\$ 30,696

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2015

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Employee Relations	\$ 193,524	\$ 193,524	\$ 196,721	\$ -	\$ 196,721	\$ (3,197)
PERS On-behalf Expenditures	-	-	30,578	-	30,578	(30,578)
TOTAL	\$ 193,524	\$ 193,524	\$ 227,299	\$ -	\$ 227,299	\$ (33,775)

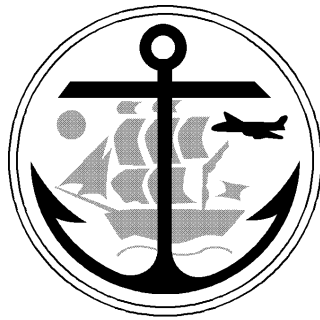
MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2015

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Other Services and Charges	Charges From Other Departments	Actual on GAAP Basis
Employee Relations	\$ 133,481	\$ 30,578	\$ 62,300	\$ 940	\$ 227,299
TOTAL	\$ 133,481	\$ 30,578	\$ 62,300	\$ 940	\$ 227,299

MUNICIPALITY OF ANCHORAGE, ALASKA
 Public Employees' Retirement System On-behalf Payments from the State of Alaska
 Comparative Statements of Revenues and Expenditures
 For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Intergovernmental	\$ -	\$ 57,184,705
Total Revenues	<u>-</u>	<u>57,184,705</u>
EXPENDITURES		
General Government:		
Assembly	-	301,993
Equal Rights Commission	-	116,678
Internal Audit	-	138,166
Office of the Mayor	-	289,492
Municipal Attorney	-	1,095,335
Municipal Manager	-	381,978
Finance	-	2,305,708
Information Technology	-	1,721,387
Employee Relations	-	593,653
Purchasing	-	267,212
Heritage Land Bank	-	137,407
Administration	-	131,380
Total General Government	<u>-</u>	<u>7,480,389</u>
Public Safety:		
Health and Human Services	-	2,088,004
Fire Services	-	12,598,078
Police Services	-	14,618,777
Total Public Safety	<u>-</u>	<u>29,304,859</u>
Public Services:		
Economic and Community Development	-	2,864,684
Public Transportation	-	2,974,746
Public Works	-	12,657,510
Maintenance and Operations	-	1,902,517
Total Public Services	<u>-</u>	<u>20,399,457</u>
Total Expenditures	<u>-</u>	<u>57,184,705</u>
Excess of Revenues over Expenditures	-	-
Fund Balance, January 1	-	-
Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>

Prior to 2015, PERS on-behalf revenues and expenditures were reported in the general fund in accordance with GASB Statement No. 24 paragraph 11. In 2015, the Municipality implemented GASB Statement No. 68 "Accounting and Financial Reporting for Pensions", which requires the reporting of an actuarially calculated pension liability for all participants in the Public Employers Retirement System (PERS). The Municipality decided, as part of this implementation, to allocate the PERS on-behalf revenues and expenditures to all funds that made contributions to PERS during the year, so that the on-behalf revenues and expenditures would correlate to the reported liabilities. The results of this allocation is a zero balance in the detail statement AA-81 for 2015 as compared to the balances from 2014. The detail statements for 2016 and future years will not include detail statement AA-81.



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MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	2015	2014
ASSETS		
Equity in General Cash Pool	\$ 4,138,795	\$ 5,203,863
Due from Equipment Maintenance Fund	85,000	85,000
Advance to Anchorage Fire Service Area Fund	670,400	-
Advance to Equipment Maintenance Fund	1,445,000	1,530,000
TOTAL ASSETS	<u>6,339,195</u>	<u>6,818,863</u>
LIABILITIES		
Accounts Payable	707	4,079
Accrued Payroll Liabilities	9,784	22,616
Total Liabilities	<u>10,491</u>	<u>26,695</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues-Leases	661	-
Total Deferred Inflows of Resources	<u>661</u>	<u>-</u>
FUND BALANCE		
Committed	6,328,043	6,792,168
Total Fund Balance	<u>6,328,043</u>	<u>6,792,168</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 6,339,195</u>	<u>\$ 6,818,863</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Uses
and Changes in Fund Balance
For The Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Intergovernmental	\$ 51,748	\$ -
Charges for Services	767,407	318,493
Investment Income	101,445	105,883
Other	50,000	525,000
Total Revenues	<u>970,600</u>	<u>949,376</u>
EXPENDITURES		
General Government:		
Land Management	752,977	827,381
PERS On-behalf Expenditures	51,748	-
Total Expenditures	<u>804,725</u>	<u>827,381</u>
Excess of Revenues over Expenditures	<u>165,875</u>	<u>121,995</u>
OTHER FINANCING USES		
Transfers to Other Funds	(630,000)	-
Total Other Financing Uses	<u>(630,000)</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Uses	<u>(464,125)</u>	<u>121,995</u>
Fund Balance, January 1	6,792,168	6,670,173
Fund Balance, December 31	<u>\$ 6,328,043</u>	<u>\$ 6,792,168</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Detail Schedule of Estimated and Actual Revenues
For The Year Ended December 31, 2015

REVENUES	Estimated	Actual	Variance With Final Budget
Intergovernmental:			
PERS On-behalf Revenues	\$ -	\$ 51,748	\$ 51,748
Charges for Services:			
Wetlands Mitigation Credit	500,000	500,000	-
Miscellaneous Permits	12,015	18,346	6,331
Pipe Right Of Way Fee	189,100	189,100	-
Lease and Rental	90,518	59,961	(30,557)
Total Charges for Services	791,633	767,407	(24,226)
Investment Income - Short-term Investments	8,906	101,445	92,539
Other:			
Lease-State Land Conveyance	713	-	(713)
Claims and Judgments	50,000	50,000	-
Total Other	50,713	50,000	(713)
TOTAL	\$ 851,252	\$ 970,600	\$ 119,348

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For The Year Ended December 31, 2015

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Land Management	\$ 1,148,189	\$ 1,085,591	\$ 752,977	\$ -	\$ 752,977	\$ 332,614
PERS On-behalf Expenditures	-	-	51,748	-	51,748	(51,748)
Total General Government	1,148,189	1,085,591	804,725	-	804,725	280,866
Transfer to Other Funds:						
Transfers to Heritage Land Bank Capital Projects Fund	80,000	630,000	630,000	-	630,000	-
TOTAL	\$ 1,228,189	\$ 1,715,591	\$ 1,434,725	\$ -	\$ 1,434,725	\$ 280,866

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2015

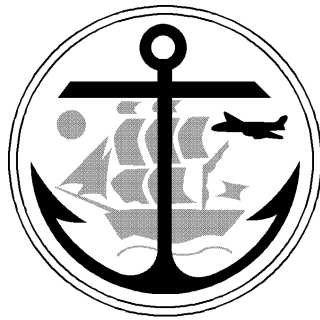
EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Charges From Other Departments	Actual on GAAP Basis
	General Government:					
Land Management	\$ 297,093	\$ 51,748	\$ 2,540	\$ 76,692	\$ 376,652	\$ 804,725
Transfer to Other Funds:						
Transfers to Heritage Land Bank Capital Projects Fund	-	-	-	630,000	-	630,000
TOTAL	\$ 297,093	\$ 51,748	\$ 2,540	\$ 706,692	\$ 376,652	\$ 1,434,725

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal/State Fine and Forfeiture
Comparative Balance Sheet
December 31, 2015 and 2014

	2015	2014
ASSET		
Cash	\$ 35,694	\$ 59,384
Equity in General Cash Pool	2,247,625	2,176,582
Prepaid Items and Deposits	-	5,876
TOTAL ASSETS	2,283,319	2,241,842
LIABILITIES		
Accounts Payable	42,473	39,747
Total Liabilities	42,473	39,747
FUND BALANCE		
Restricted	821,034	944,074
Assigned	1,419,812	1,258,021
Total Fund Balance	2,240,846	2,202,095
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,283,319	\$ 2,241,842

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal/State Fine and Forfeiture
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance
For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Fines and Forfeitures	\$ 380,958	\$ 392,791
Investment Income	15,150	29,776
Other	1,940	75,799
Total Revenues	398,048	498,366
EXPENDITURES		
General Government:		
Municipal Attorney	2,532	-
Public Safety:		
Police Services	356,765	540,189
Total Expenditures	359,297	540,189
Excess (Deficiency) of Revenues over Expenditures	38,751	(41,823)
Fund Balance, January 1	2,202,095	2,243,918
Fund Balance, December 31	\$ 2,240,846	\$ 2,202,095



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MUNICIPALITY OF ANCHORAGE, ALASKA
 State Grants Fund
 Comparative Balance Sheet
 December 31, 2015 and 2014

	2015	2014
ASSETS		
Equity in General Cash Pool	\$ 17,842,211	\$ 19,623,378
Intergovernmental Receivables	3,470,618	4,553,382
Prepaid Items	23,604	30,304
TOTAL ASSETS	21,336,433	24,207,064
 LIABILITIES		
Accounts Payable	696,064	2,252,848
Accrued Payroll Liabilities	258,485	415,084
Unearned Revenue	630,097	1,075,158
Total Liabilities	1,584,646	3,743,090
 FUND BALANCE		
Nonspendable	23,604	30,030
Restricted	958,154	624,579
Assigned	18,770,029	19,809,365
Total Fund Balance	19,751,787	20,463,974
TOTAL LIABILITIES AND FUND BALANCE	\$ 21,336,433	\$ 24,207,064

MUNICIPALITY OF ANCHORAGE, ALASKA
State Grants Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance
For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Intergovernmental	\$ 18,130,996	\$ 25,194,403
Investment Income	1,079	1,468
Restricted Contributions	-	5,575
Other	1,500	-
Total Revenues	18,133,575	25,201,446
EXPENDITURES		
General Government:		
Municipal Manager	-	63,527
Heritage Land Bank	-	44,460
Emergency Management	732,199	435,736
Education	746,054	4,390,134
Non-Departmental	1,043,060	431,667
Total General Government	2,521,313	5,365,524
Public Safety:		
Health and Human Services	9,809,017	10,618,530
Fire Services	89,788	(52,618)
Police Services	154,085	223,959
Total Public Safety	10,052,890	10,789,871
Public Services:		
Economic and Community Development	2,202,342	2,376,169
Public Transportation	1,974,319	1,821,586
Public Works	2,519,932	5,544,608
Total Public Services	6,696,593	9,742,363
Total Expenditures	19,270,796	25,897,758
Excess (Deficiency) of Revenues over Expenditures	(1,137,221)	(696,312)
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	425,034	474,631
Transfers to Other Funds	-	(343)
Total Other Financing Sources (Uses)	425,034	474,288
(Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)	(712,187)	(222,024)
Fund Balance, January 1	20,463,974	20,685,998
Fund Balance, December 31	\$ 19,751,787	\$ 20,463,974

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal Grants Fund
Comparative Balance Sheet
December 31, 2015 and 2014

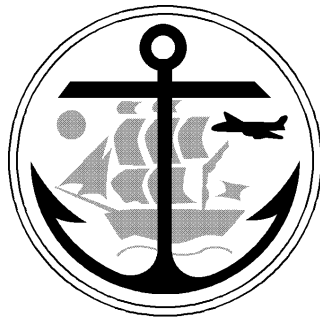
	2015	2014
ASSETS		
Investments	\$ 1,379,506	\$ 1,464,541
Loans Receivable	5,175,139	5,528,459
Intergovernmental Receivables	4,853,781	5,286,673
Accrued Interest	-	57
TOTAL ASSETS	11,408,426	12,279,730
LIABILITIES		
Accounts Payable	121,498	183,446
Accrued Payroll Liabilities	48,819	92,391
Due to Areawide	1,758,226	2,647,137
Unearned Revenue and Deposits	4,146,920	4,050,511
Total Liabilities	6,075,463	6,973,485
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues-Intergovernmental	2,579,927	2,723,594
Total Deferred Inflows of Resources	2,579,927	2,723,594
FUND BALANCE		
Restricted	1,929,869	1,952,587
Assigned	823,167	630,064
Total Fund Balance	2,753,036	2,582,651
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 11,408,426	\$ 12,279,730

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal Grants Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources
and Changes in Fund Balance
For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Intergovernmental	\$ 7,034,488	\$ 7,758,155
Investment Income	7,778	12,625
Miscellaneous	125,604	124,922
Restricted Contributions	-	9,000
Other	360,844	440,339
Total Revenues	7,528,714	8,345,041
EXPENDITURES		
Public Safety:		
Health and Human Services	469,720	1,377,681
Fire Services	68,298	287,492
Police Services	785,228	1,587,993
Total Public Safety	1,323,246	3,253,166
Public Services:		
Public Transportation	4,273,974	4,216,256
Economic and Community Development	2,116,628	1,133,550
Public Works	750	10,880
Total Public Services	6,391,352	5,360,686
Debt Service:		
Principal	98,000	93,000
Interest and Fiscal Charges	79,674	84,390
Total Debt Service	177,674	177,390
Total Expenditures	7,892,272	8,791,242
(Deficiency) of Revenues over Expenditures	(363,558)	(446,201)
OTHER FINANCING SOURCES		
Transfers from Other Funds	533,943	466,148
Total Other Financing Sources	533,943	466,148
Excess of Revenues and Other Financing Sources over Expenditures	170,385	19,947
Fund Balance, January 1	2,582,651	2,562,704
Fund Balance, December 31	\$ 2,753,036	\$ 2,582,651

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal Grants Fund
Schedule of Changes in Long-term Loans Receivable
For the Year Ended December 31, 2015

	Anchor	Rental Rehabilitation	CDBG Rehabilitation	Minor Repair	Home Rehab	ACLT Loan	Total
Fund Balance Reserved for Long-Term Loans, January 1	\$ 2,515,816	\$ 11,317	\$ 1,170,871	\$ 183,883	\$ 105,166	\$ 1,541,406	\$ 5,528,459
Deducts:							
Repayments of Loans	(109,500)	(11,317)	(75,183)	-	(25,773)	(57,167)	(278,940)
Write-Offs and Other Adjustments of Loans	(154,068)	-	-	(186,850)	(5,803)	-	(346,721)
Total Deducts	(263,568)	(11,317)	(75,183)	(186,850)	(31,576)	(57,167)	(625,661)
Adds:							
Disbursements for New Loans	-	-	-	272,341	-	-	272,341
Outstanding Interest	-	-	-	-	-	-	-
Total Adds	-	-	-	272,341	-	-	272,341
Fund Balance Reserved for Long-Term Loans, December 31	\$ 2,252,248	\$ -	\$ 1,095,688	\$ 269,374	\$ 73,590	\$ 1,484,239	\$ 5,175,139



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MUNICIPALITY OF ANCHORAGE, ALASKA
Miscellaneous Operational Grants Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	2015	2014
ASSETS		
Equity in General Cash Pool	\$ 1,164,643	\$ 1,164,313
Accounts Receivable, Net	20,679	22,679
TOTAL ASSETS	<u>1,185,322</u>	<u>1,186,992</u>
LIABILITIES		
Accounts Payable	206,882	30,543
Accrued Payroll Liabilities	-	117
Unearned Revenue and Deposits	20,679	22,679
Total Liabilities	<u>227,561</u>	<u>53,339</u>
FUND BALANCE		
Restricted	713,050	888,298
Assigned	244,711	245,355
Total Fund Balance	<u>957,761</u>	<u>1,133,653</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 1,185,322</u>	<u>\$ 1,186,992</u>

EXHIBIT BB-14

MUNICIPALITY OF ANCHORAGE, ALASKA
Miscellaneous Operational Grants Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance
For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Charges for Services	\$ -	\$ 15
Investment Income - Short-term Investments	7,878	16,398
Restricted Contributions	179,092	138,938
Total Revenues	<u>186,970</u>	<u>155,351</u>
EXPENDITURES		
General Government:		
Municipal Manager	97,216	68,216
Public Safety:		
Health and Human Services	29,067	22,908
Fire Services	217,046	1,000
Total Public Safety	<u>246,113</u>	<u>23,908</u>
Public Services:		
Economic and Community Development	132,102	117,348
Public Transportation	21,000	-
Total Public Services	<u>153,102</u>	<u>117,348</u>
Total Expenditures	<u>496,431</u>	<u>209,472</u>
(Deficiency) of Revenues over Expenditures	<u>(309,461)</u>	<u>(54,121)</u>
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	142,355	-
Transfers to Other Funds	(8,786)	-
Total Other Financing Sources (Uses)	<u>133,569</u>	<u>-</u>
(Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)	<u>(175,892)</u>	<u>(54,121)</u>
Fund Balance, January 1	1,133,653	1,187,774
Fund Balance, December 31	<u>\$ 957,761</u>	<u>\$ 1,133,653</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Other Restricted Resources Fund
Comparative Balance Sheet
For the Years Ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
ASSETS		
Special Assessments Receivable	\$ 93,797	\$ 142,751
TOTAL ASSETS	<u>93,797</u>	<u>142,751</u>
LIABILITIES		
Accounts Payable	12,336	27,425
Due to Area wide Service Area Fund	127,379	172,587
Total Liabilities	<u>139,715</u>	<u>200,012</u>
FUND DEFICIT		
Unassigned	<u>(45,918)</u>	<u>(57,261)</u>
Total Fund Deficit	<u>(45,918)</u>	<u>(57,261)</u>
TOTAL LIABILITIES AND FUND DEFICIT	<u>\$ 93,797</u>	<u>\$ 142,751</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Other Restricted Resources Fund
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
REVENUES		
Special Assessments	\$ 1,168,235	\$ 1,167,211
Investment Loss - Short-term Investments	(8,361)	(10,278)
Total Revenues	<u>1,159,874</u>	<u>1,156,933</u>
EXPENDITURES		
General Government:		
Non-Departmental	1,148,531	1,099,887
Total Expenditures	<u>1,148,531</u>	<u>1,099,887</u>
Excess of Revenues over Expenditures	11,343	57,046
Fund Deficit, January 1	(57,261)	(114,307)
Fund Deficit, December 31	<u>\$ (45,918)</u>	<u>\$ (57,261)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	2015	2014
ASSETS		
Equity in General Cash Pool	\$ 15,528,534	\$ 18,679,991
Accounts Receivable	2,117,635	2,197,429
Less: Allowance for Uncollectibles	(24,724)	(61,806)
Total Net Accounts Receivable	2,092,911	2,135,623
Prepaid Items and Deposits	875,000	1,000,000
TOTAL ASSETS	18,496,445	21,815,614
LIABILITIES		
Accounts Payable	1,411,702	1,109,289
Interfund Payable	-	6,459,347
Due to Areawide General Fund	-	12,725
Due to Public Finance and Investment Fund	-	1,775
Total Liabilities	1,411,702	7,583,136
FUND BALANCE		
Nonspendable	875,000	1,000,000
Restricted	13,549,365	10,960,787
Assigned	2,660,378	2,271,691
Total Fund Balance	17,084,743	14,232,478
TOTAL LIABILITIES AND FUND BALANCE	\$ 18,496,445	\$ 21,815,614

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance
For The Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Taxes	\$ 15,144,345	\$ 14,509,888
Investment Income (Loss)	116,789	202,759
Other	271,899	132,971
Total Revenues	15,533,033	14,845,618
EXPENDITURES		
Public Services:		
Economic and Community Development	7,255,080	6,079,657
Total Expenditures	7,255,080	6,079,657
Excess of Revenues over Expenditures	8,277,953	8,765,961
OTHER FINANCING SOURCES (USES)		
Transfer from Other Funds	567,054	538,168
Transfer to CIVICVentures	(5,992,742)	(6,461,469)
Total Other Financing Sources (Uses)	(5,425,688)	(5,923,301)
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	2,852,265	2,842,660
Fund Balance, January 1	14,232,478	11,389,818
Fund Balance, December 31	\$ 17,084,743	\$ 14,232,478

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For The Year Ended December 31, 2015

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Hotel and Motel	\$ 15,237,549	\$ 15,090,788	\$ (146,761)
Penalties and Interest	38,790	53,557	14,767
Total Taxes	15,276,339	15,144,345	(131,994)
Investment Gain - Short-term Investments	-	116,789	116,789
Other:			
Prior Year Expenditure Recovery	-	271,899	271,899
Total Other	-	271,899	271,899
Transfers from Other Funds:			
Areawide General Fund	538,705	538,701	(4)
Anchorage Roads and Drainage Service Area	17,012	17,012	-
Anchorage Bowl Parks and Recreation Service Area	11,341	11,341	-
Total Transfers From Other Funds	567,058	567,054	(4)
TOTAL	\$ 15,843,397	\$ 16,100,087	\$ 256,690

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For The Year Ended December 31, 2015

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
EXPENDITURES						
Public Services:						
Economic and Community Development	\$ 6,751,897	\$ 7,049,659	\$ 7,255,080	\$ -	\$ 7,255,080	\$ (205,421)
Total Public Services	6,751,897	7,049,659	7,255,080	-	7,255,080	(205,421)
Transfer to CIVICVentures						
Total Transfers	6,617,210	6,617,210	5,992,742	-	5,992,742	624,468
TOTAL	\$ 13,369,107	\$ 13,666,869	\$ 13,247,822	\$ -	\$ 13,247,822	\$ 419,047

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2015

	Other Services and Charges	Actual on GAAP Basis
EXPENDITURES		
Public Services:		
Economic and Community Development	\$ 7,255,080	\$ 7,255,080
Total Public Services	7,255,080	7,255,080
Transfer to CIVICVentures		
Total Transfers	5,992,742	5,992,742
TOTAL	\$ 13,247,822	\$ 13,247,822

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	2015	2014
ASSETS		
Equity in General Cash Pool	\$ -	\$ 7,571
Investments	34,413,390	36,092,826
TOTAL ASSETS	34,413,390	36,100,397
LIABILITIES		
Due to Areawide Service Area Fund	9,250	-
Total Liabilities	9,250	-
FUND BALANCE		
Restricted	34,404,140	36,100,397
Total Fund Balance	34,404,140	36,100,397
TOTAL LIABILITIES AND FUND BALANCE	\$ 34,413,390	\$ 36,100,397

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources
and Changes in Fund Balance
For The Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
Investment Income	\$ 220,442	\$ 1,886,310
Total Revenues	220,442	1,886,310
EXPENDITURES		
General Government:		
Employee Relations	51,136	46,657
Public Safety:		
Fire Services	1,600,559	1,547,941
Police Services	1,769,038	1,738,558
Total Public Safety	3,369,597	3,286,499
Total Expenditures	3,420,733	3,333,156
(Deficiency) of Revenues over Expenditures	(3,200,291)	(1,446,846)
OTHER FINANCING SOURCES		
Transfers from Other Funds	1,504,034	1,504,034
Total Other Financing Sources	1,504,034	1,504,034
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	(1,696,257)	57,188
Fund Balance, January 1	36,100,397	36,043,209
Fund Balance, December 31	\$ 34,404,140	\$ 36,100,397

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For The Year Ended December 31, 2015

	Estimated	Actual	Variance With Final Budget
REVENUES			
Revenues:			
Investment Income	\$ 90,000	\$ 220,442	\$ 130,442
Transfers from Other Funds:			
Fire Service Area Fund	737,019	736,977	(42)
Anchorage Metropolitan Police Service Area Fund	767,101	767,057	(44)
Total Transfers from Other Funds	1,504,120	1,504,034	(86)
TOTAL	\$ 1,594,120	\$ 1,724,476	\$ 130,270

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Detail Schedule of Estimated and Actual Expenditures
For The Year Ended December 31, 2015

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Employee Relations	\$ 88,000	\$ 72,550	\$ 51,136	\$ -	\$ 51,136	\$ 21,414
Total General Government	88,000	72,550	51,136	-	51,136	21,414
Public Safety:						
Fire Services	1,550,848	1,600,192	1,600,559	-	1,600,559	\$ (367)
Police Services	1,714,096	1,768,634	1,769,038	-	1,769,038	\$ (404)
Total Public Safety	3,264,944	3,368,826	3,369,597	-	3,369,597	(771)
TOTAL	\$ 3,352,944	\$ 3,441,376	\$ 3,420,733	\$ -	\$ 3,420,733	\$ 20,643

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2015

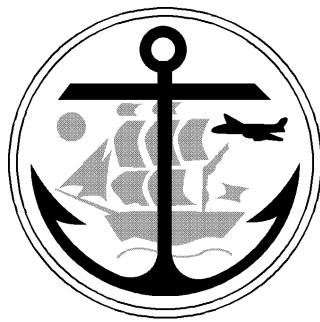
EXPENDITURES	Other Services and Charges	Actual on GAAP Basis
General Government:		
Employee Relations	\$ 51,136	\$ 51,136
Total General Government	51,136	51,136
Public Safety:		
Fire Services	1,600,559	1,600,559
Police Services	1,769,038	1,769,038
Total Public Safety	3,369,597	3,369,597
TOTAL	\$ 3,420,733	\$ 3,420,733

MUNICIPALITY OF ANCHORAGE, ALASKA
49th State Angel Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
ASSETS		
Equity in General Cash Pool	\$ 11,453,997	\$ 11,487,686
Investments in Angel Fund program	1,157,500	1,107,500
TOTAL ASSETS	<u>12,611,497</u>	<u>12,595,186</u>
LIABILITIES		
Accrued Payroll Liabilities	<u>7</u>	<u>2</u>
Total Liabilities	<u>7</u>	<u>2</u>
FUND BALANCE		
Restricted	<u>12,611,490</u>	<u>12,595,184</u>
Total Fund Balance	<u>12,611,490</u>	<u>12,595,184</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 12,611,497</u>	<u>\$ 12,595,186</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
49th State Angel Fund
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For The Years Ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
REVENUES		
Intergovernmental	\$ -	\$ 4,477,239
Investment Income	13,292	9,919
Other	3,759	990
Total Revenues	<u>17,051</u>	<u>4,488,148</u>
EXPENDITURES		
General Government:		
Chief Financial Officer	<u>745</u>	<u>362,924</u>
Total Expenditures	<u>745</u>	<u>362,924</u>
Excess of Revenues over Expenditures	16,306	4,125,224
Fund Balance, January 1	12,595,184	8,469,960
Fund Balance, December 31	<u>\$ 12,611,490</u>	<u>\$ 12,595,184</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	2015	2014
ASSETS		
Accounts Receivable	\$ 844,125	\$ 923,369
TOTAL ASSETS	844,125	923,369
LIABILITIES		
Accounts Payable	13,415	13,619
Due to Areawide General Fund	830,710	909,750
Total Liabilities	844,125	923,369
FUND BALANCE		
Total Fund Balance	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 844,125	\$ 923,369

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For The Years Ended December 31, 2015 and 2014

	2015	2014
REVENUES		
E911 Surcharges	\$ 6,378,754	\$ 6,766,679
Total Revenues	6,378,754	6,766,679
EXPENDITURES		
Public Services:		
Fire Services	793,844	1,143,717
Police Services	5,584,910	5,622,962
Total Expenditures	6,378,754	6,766,679
Excess of Revenues over Expenditures	-	-
Fund Balance, January 1	-	-
Fund Balance, December 31	\$ -	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Detail Schedule of Estimated and Actual Revenues
For The Year Ended December 31, 2015

	Estimated	Actual	Variance With Final Budget
REVENUES			
Charges for Services:			
E911 Surcharges	\$ 6,663,135	\$ 6,378,754	\$ (284,381)
TOTAL	<u>\$ 6,663,135</u>	<u>\$ 6,378,754</u>	<u>\$ (284,381)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Detail Schedule of Estimated and Actual Expenditures
For The Year Ended December 31, 2015

	Budget		Actual on	Adjustment	Actual on	Variance
	Original	Revised	GAAP Basis	to Budgetary	Budgetary	With
				Basis	Basis	Final Budget
EXPENDITURES						
Public Services:						
Fire Services	\$ 1,332,627	\$ 1,332,627	\$ 793,844	\$ -	\$ 793,844	\$ 538,783
Police Services	5,330,508	5,330,508	5,584,910	-	5,584,910	(254,402)
TOTAL	<u>\$ 6,663,135</u>	<u>\$ 6,663,135</u>	<u>\$ 6,378,754</u>	<u>\$ -</u>	<u>\$ 6,378,754</u>	<u>\$ 284,381</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2015

	Other Services and Charges	Charges from Other Departments	Actual on GAAP Basis
EXPENDITURES			
Public Services:			
Fire Services	\$ -	\$ 793,844	\$ 793,844
Police Services	1,260,083	4,324,827	5,584,910
TOTAL	<u>\$ 1,260,083</u>	<u>\$ 5,118,671</u>	<u>\$ 6,378,754</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Net Position
December 31, 2015 and 2014

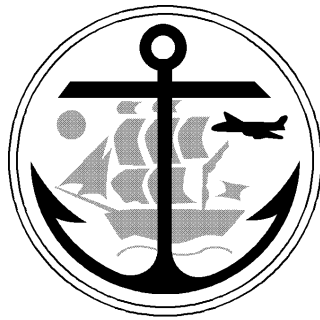
	2015	2014
CURRENT ASSETS		
Cash	\$ 1,600	\$ 1,600
Equity in General Cash Pool	23,335,343	13,870,844
Accrued Interest on Investments	380,526	282,798
Interest Receivable	213,479	201,092
Accounts Receivable:		
Utility Customers Less Allowance for Uncollectibles of \$96,979 in 2015 and \$126,477 in 2014	5,908,508	9,245,517
Other Receivables Less Allowance for Uncollectibles of \$56,538 2015 and \$73,994 in 2014	7,476,025	9,019,031
Net Accounts Receivable	13,384,533	18,264,548
Unbilled Reimbursable Projects	908,605	2,756,534
Inventory of Materials and Supplies, at Average Cost	29,301,935	32,199,068
Total Current Assets	67,526,021	67,576,484
RESTRICTED ASSETS		
Current:		
Customer Deposits	1,296,333	1,228,008
Revenue Bond Debt Service Accounts	2,120,791	2,570,879
Bond Cash Investment and Equity in Construction Cash Pool	-	1,215,105
Revenue Bond Operations and Maintenance Accounts	12,450,000	10,100,000
Future Natural Gas Purchases	18,018,052	16,032,043
Future Natural Gas Purchases or BRU Construction	68,711,457	70,622,412
BRU Underlift Settlement	2,421,817	-
Non-Current:		
Revenue Bond Reserve Investments	23,206,490	23,881,705
Asset Retirement Obligation Sinking Fund	9,828,391	7,454,506
Total Restricted Assets	138,053,331	133,104,658
OTHER ASSETS		
Current:		
Other Assets	1,077,816	815,621
Non-Current:		
Unamortized Regulatory Assets	1,502,121	1,001,792
Unamortized Debt Expense	1,704,117	1,845,244
Total Other Assets	4,284,054	3,662,657
PLANT		
Plant in Service, at Cost	899,622,127	876,300,996
Less: Accumulated Depreciation and Depletion	(401,767,828)	(372,272,638)
Net Plant in Service	497,854,299	504,028,358
Other Electric Plant Less Amortization of \$12,253,324 in 2015 and \$11,744,250 in 2014	3,018,904	3,527,978
Construction Work in Progress	258,306,152	184,871,647
Net Plant in Service, at Cost	759,179,355	692,427,983
Total Assets	969,042,761	896,771,782
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Loss on Refunding	885,450	1,301,251
Deferred Outflows Related to Pensions	1,384,550	-
Total Deferred Outflows of Resources	2,270,000	1,301,251
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 971,312,761	\$ 898,073,033

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Net Position
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
CURRENT LIABILITIES		
Notes Payable	\$ 114,300,000	\$ 24,700,000
Accounts Payable	15,143,779	14,114,009
Compensated Absences Payable	2,647,510	2,768,631
Accrued Payroll Liabilities	1,079,892	1,989,711
Accrued Interest Payable	1,559,196	1,952,119
Other Liabilities	2,369,531	1,993,074
Bonds Payable Within One Year	7,465,000	7,440,000
Total Current Liabilities	<u>144,564,908</u>	<u>54,957,544</u>
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Accounts Payable	8,431,849	18,593,940
Customer Deposits Payable	1,296,333	1,228,008
Total Liabilities Payable From Restricted Assets	<u>9,728,182</u>	<u>19,821,948</u>
NON-CURRENT LIABILITIES		
Asset Retirement Obligation	8,535,928	8,106,294
Net Pension Liability	10,494,008	-
Revenue Bonds Payable After One Year	330,890,000	338,355,000
Plus: Unamortized Premium	21,573,563	23,097,546
Less: Unamortized Discount	(539,252)	(571,164)
Total Revenue Bonds Payable, Net of Premium and Discount	<u>351,924,311</u>	<u>360,881,382</u>
Total Non-Current Liabilities	<u>370,954,247</u>	<u>368,987,676</u>
Total Liabilities	<u>525,247,337</u>	<u>443,767,168</u>
DEFERRED INFLOWS OF RESOURCES		
Contributions In Aid of Construction (Net of Amortization)	92,025,541	95,398,872
Future Natural Gas Purchases	33,705,285	32,780,222
Regulatory Liability Gas Sales	68,937,909	70,622,412
Regulatory Liability BRU Underlift Settlement	2,421,817	-
Deferred Inflows Related to Pensions	202,031	-
Total Deferred Inflows of Resources	<u>197,292,583</u>	<u>198,801,506</u>
NET POSITION		
Net Investment in Capital Assets	219,019,326	232,279,391
Restricted for Debt Service	802,829	590,403
Restricted for Operations	12,450,000	10,100,000
Unrestricted	16,500,686	12,534,565
Total Net Position	<u>248,772,841</u>	<u>255,504,359</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 971,312,761</u>	<u>\$ 898,073,033</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2015 and 2014

	2015	2014
OPERATING REVENUES:		
Residential Sales	\$ 21,972,135	\$ 21,435,044
Commercial and Industrial Sales	102,566,471	98,470,914
Military Sales	14,525,488	13,422,166
Sales for Resale	21,890,648	7,391,906
Other Operating Revenues	3,181,925	(812,298)
Total Operating Revenues	164,136,667	139,907,732
OPERATING EXPENSES:		
Operations:		
Production	70,435,716	52,745,264
Transmission	1,010,600	1,277,246
Distribution	10,868,143	10,504,929
Customer Service and Sales	4,022,991	3,987,004
Administrative and General	9,047,942	11,001,466
PERS On-behalf and Pension Expense	1,641,780	-
Total Operations	97,027,172	79,515,909
Taxes Other than Income	986,159	981,545
Depreciation and Amortization	29,643,901	30,700,970
Regulatory Credits	5,923,949	(2,264,613)
Total Operating Expenses	133,581,181	108,933,811
Operating Income	30,555,486	30,973,921
NON-OPERATING REVENUES:		
Investment Income	382,388	670,466
Interest Subsidy on Build America Bonds	2,420,703	2,414,599
Intergovernmental Revenues- PERS On-behalf	133,224	-
Other	-	131
Total Non-Operating Revenues	2,936,315	3,085,196
NON-OPERATING EXPENSES:		
Interest:		
Long-Term Obligations	17,212,894	14,002,795
Other	1,204,358	989,565
Total Interest	18,417,252	14,992,360
Allowance for Funds Used During Construction	(773,372)	(2,474,941)
Amortization of Other Assets	141,127	149,230
Other	119,975	233,992
Total Non-Operating Expenses	17,904,982	12,900,641
Total Non-Operating Loss	(14,968,667)	(9,815,445)
TRANSFERS		
Municipal Service Assessment	(7,538,022)	(7,381,413)
Dividend	(7,028,943)	(5,821,979)
Transfers to General Government	(8,579)	(326,886)
Total Transfers	(14,575,544)	(13,530,278)
Change in Net Position	1,011,275	7,628,198
Net Position, January 1, as restated	247,761,566	247,876,161
Net Position, December 31	\$ 248,772,841	\$ 255,504,359



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MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2015 and 2014

	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	\$ 165,266,993	\$ 140,360,097
Other Operating Cash Receipts	5,592,012	6,692,067
Payments to Vendors	(81,991,825)	(62,713,002)
Payments to Employees	(30,945,246)	(27,591,104)
Internal Activity - Payments Made to Other Funds	(1,751,394)	(2,185,704)
Net Cash Provided by Operating Activities	56,170,540	54,562,354
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers to Other Funds	(14,575,544)	(13,530,278)
Net Cash Used by Non-Capital and Related Financing Activities	(14,575,544)	(13,530,278)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from Issuance of Long-Term Debt	-	202,042,020
Proceeds from Issuance of Short-Term Debt	89,600,000	98,600,000
Interest Payments on Short-Term Debt	(385,151)	(125,781)
Principal Payments on Short-Term Debt	-	(184,000,000)
Principal Payments on Long-Term Debt	(7,440,000)	(41,330,000)
Interest Payments on Long-Term Debt	(19,501,295)	(15,190,286)
Interest Subsidy on Build America Bonds	2,420,703	2,414,599
Acquisition and Construction of Capital Assets	(93,276,051)	(114,932,618)
Capital Contributions - Customers	1,059,825	1,320,995
Capital Contributions - Intergovernmental	67,872	646,396
Net Cash Used by Capital and Related Financing Activities	(27,454,097)	(50,554,675)
CASH FLOWS FROM INVESTING ACTIVITIES		
Net (Deposits to) Withdrawals from Restricted Funds	(6,095,453)	8,518,852
Investment Income Received	272,273	769,043
Net Cash Provided (Used) by Investing Activities	(5,823,180)	9,287,895
Net Decrease in Cash	8,317,719	(234,704)
Cash, January 1	16,315,557	16,550,261
Cash, December 31	\$ 24,633,276	\$ 16,315,557
CASH AND CASH EQUIVALENTS		
Cash	\$ 1,600	\$ 1,600
Bond Cash Investment and Equity in Construction Cash Pool	-	1,215,105
Equity in General Cash Pool	23,335,343	13,870,844
Customer Deposits	1,296,333	1,228,008
Cash and Cash Equivalents, December 31	\$ 24,633,276	\$ 16,315,557

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2015 and 2014

	2015	2014
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 30,555,486	\$ 30,973,921
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Depreciation	29,643,901	30,700,970
PERS Relief- Noncash Expense	133,224	-
Miscellaneous Non-Operating Revenues	-	131
Miscellaneous Non-Operating Expenses	(119,975)	(233,992)
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	4,880,015	(6,751,664)
Unbilled Reimbursable Projects	1,847,929	876,294
Inventories	2,897,134	2,040,519
Other Assets Current	(262,195)	335,593
Other Assets Non-Current	(500,329)	(393,230)
Deferred Outflows of Resources Related to Pensions	(1,017,517)	-
Accounts Payable and Accrued Expenses	(18,373,921)	(8,855,615)
Other Liabilities	376,457	868,753
Net Pension Liability	3,282,379	-
Asset Retirement Obligation	429,634	408,009
Accumulated Provision for Rate Refund	-	(384,718)
Customer Deposits	68,325	16,107
Compensated Absences Payable	(121,121)	366,371
Accrued Payroll Liabilities	(909,819)	690,589
Deferred Inflows of Resources Related to Pensions	(696,166)	-
Deferred Inflows of Resources	4,057,099	3,904,316
Net Cash Provided by Operating Activities	56,170,540	54,562,354
Non-Cash Investing, Capital and Financing Activities		
Capital Purchases on Account	9,241,600	18,956,825
Portion of Plant From AFUDC	773,373	2,474,941
Contributions in Aid of Construction Funded from Deferred Inflows of Resources	2,394,722	7,973,854
Total Noncash Investing, Capital and Financial Activities	\$ 12,409,695	\$ 29,405,620

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2015

	<u>Estimated</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
REVENUES:			
Residential Sales	\$ 24,277,000	\$ 21,972,135	\$ (2,304,865)
Commercial and Industrial Sales	110,108,000	102,566,471	(7,541,529)
Military Sales	15,899,000	14,525,488	(1,373,512)
Sales for Resale	6,721,000	21,890,648	15,169,648
Other Operating Revenue	15,495,000	3,181,925	(12,313,075)
Investment Income - Short-Term Investments	1,194,000	382,388	(811,612)
Interest Subsidy on Build America Bonds	2,416,000	2,420,703	4,703
Intergovernmental Revenues- PERS On-behalf	-	133,224	133,224
TOTAL	<u>\$ 176,110,000</u>	<u>\$ 167,072,982</u>	<u>\$ (9,037,018)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2015

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Power Production Expense:			
Steam Power Generation	\$ 3,034,870	\$ 3,816,333	\$ (781,463)
Hydraulic Power Generation	334,000	454,085	(120,085)
Gas Turbine Power Generation	48,503,498	45,499,755	3,003,743
Other Power Supply Generation	7,799,718	8,313,652	(513,934)
Total Power Production Expense	<u>59,672,086</u>	<u>58,083,825</u>	<u>1,588,261</u>
Natural Gas Production	12,157,000	12,351,891	(194,891)
Total Production Expense	<u>71,829,086</u>	<u>70,435,716</u>	<u>1,393,370</u>
Transmission Expense	1,205,690	1,010,600	195,090
Distribution Expense	10,588,619	10,868,143	(279,524)
Customer Service and Sales Expense	3,632,380	4,022,991	(390,611)
Administrative and General Expense	10,273,443	9,047,942	1,225,501
PERS On-behalf and Pension Expense	-	1,641,780	(1,641,780)
Taxes Other than Income	1,019,000	986,159	32,841
Depreciation	31,622,000	29,134,827	2,487,173
Amortization	514,000	509,074	4,926
Regulatory Credits	(1,750,000)	5,923,949	(7,673,949)
Interest on Long-Term Obligations	17,775,000	17,212,894	562,106
Other Interest	930,000	1,204,358	(274,358)
Allowance for Funds Used During Construction	(5,300,000)	(773,372)	(4,526,628)
Amortization of Other Assets	198,000	141,127	56,873
Other Non-Operating Expense	54,000	119,975	(65,975)
Transfer to General Government	-	8,579	(8,579)
Municipal Service Assessment	7,527,017	7,538,022	(11,005)
TOTAL	<u>\$ 150,118,235</u>	<u>\$ 159,032,764</u>	<u>\$ (8,914,529)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Detail Schedule of Plant, Depreciation, Depletion and Amortization
For the Year Ended December 31, 2015
(In Thousands)

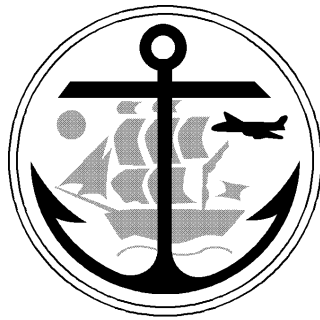
	Plant				Accumulated Depreciation, Depletion and Amortization				Net Book Value Plant
	Balance 1/1/15	Additions	Deletions	Balance 12/31/15	Balance 1/1/15	Additions	Deletions	Balance 12/31/15	
ELECTRIC PLANT IN SERVICE									
Miscellaneous Intangible Plant	\$ 8,136	\$ 1,354	\$ 51	\$ 9,439	\$ 7,272	\$ 1,398	\$ 51	\$ 8,619	\$ 820
Steam Production:									
Structures and Improvements	24,989	-	-	24,989	4,587	707	-	5,294	19,695
Boiler Plant Equipment	48,759	-	-	48,759	5,421	2,061	-	7,482	41,277
Engines and Engine-Driven Generators	15,859	-	-	15,859	3,434	823	-	4,257	11,602
Turbo Generator Units	3,453	85	-	3,538	1,459	292	-	1,751	1,787
Accessory Electric Equipment	6,125	-	-	6,125	2,160	342	-	2,502	3,623
Miscellaneous Power Plant Equipment	1,129	-	-	1,129	473	99	-	572	557
Total Steam Production	100,314	85	-	100,399	17,534	4,324	-	21,858	78,541
Hydraulic Production:									
Water, Wheels, Turbines and Generators	5,246	-	-	5,246	2,344	145	-	2,489	2,757
Accessory Electric Equipment	223	-	-	223	18	7	-	25	198
Miscellaneous Power Plant Equipment	216	16	-	232	70	5	-	75	157
Roads and Trails	-	107	-	107	-	-	-	-	107
Total Hydraulic Production	5,685	123	-	5,808	2,432	157	-	2,589	3,219
Other Production:									
Land and Land Rights	92	-	-	92	-	-	-	-	92
Structures and Improvements	22,473	923	177	23,219	10,412	688	210	10,890	12,329
Fuel Holders, Producers and Access	12,312	4,694	-	17,006	5,757	518	-	6,275	10,731
Prime Movers	99,897	5,592	3,527	101,962	36,017	3,526	3,596	35,947	66,015
Generators	29,148	-	-	29,148	17,557	1,144	-	18,701	10,447
Accessory Electric Equipment	19,010	-	-	19,010	6,858	840	-	7,698	11,312
Miscellaneous Power Equipment	2,826	-	-	2,826	1,184	128	-	1,312	1,514
Total Other Production	185,758	11,209	3,704	193,263	77,785	6,844	3,806	80,823	112,440
Transmission Plant:									
Land and Land Rights	2,052	-	-	2,052	-	-	-	-	2,052
Structures and Improvements	3,010	-	-	3,010	657	57	-	714	2,296
Station Equipment	26,789	63	-	26,852	9,490	564	-	10,054	16,798
Towers and Fixtures	5,359	-	-	5,359	966	121	-	1,087	4,272
Poles and Fixtures	6,131	2,005	76	8,060	1,453	115	142	1,426	6,634
Overhead Conductors and Devices	6,733	272	102	6,903	2,219	133	170	2,182	4,721
Underground Conduit	304	-	-	304	-	6	-	6	298
Roads and Trails	463	-	-	463	82	10	-	92	371
Total Transmission Plant	50,841	2,340	178	53,003	14,867	1,006	312	15,561	37,442
Distribution Plant:									
Land and Land Rights	4,934	31	-	4,965	39	-	39	-	4,965
Structures and Improvements	9,045	-	-	9,045	3,773	230	-	4,003	5,042
Station Equipment	37,089	65	-	37,154	10,461	1,046	-	11,507	25,647
Poles, Towers and Fixtures	7,225	291	143	7,373	3,816	132	193	3,755	3,618
Overhead Conductors and Devices	8,449	89	166	8,372	4,738	152	278	4,612	3,760
Underground Conduit	53,925	3,913	338	57,500	15,232	683	361	15,554	41,946
Underground Conductors and Devices	85,587	4,348	2,007	87,928	26,876	1,372	2,283	25,965	61,963
Line Transformers	20,623	782	119	21,286	12,356	772	163	12,965	8,321
Services	12,326	217	141	12,402	3,924	238	154	4,008	8,394
Meters	7,674	338	213	7,799	1,473	291	213	1,551	6,248
Street Lighting System	6,258	1,338	69	7,527	3,419	117	78	3,458	4,069
Total Distribution Plant	253,135	11,412	3,196	261,351	86,107	5,033	3,762	87,378	173,973
General Plant:									
Land and Land Rights	4,124	-	-	4,124	-	-	-	-	4,124
Structures and Improvements	11,408	74	-	11,482	4,457	336	-	4,793	6,689
Office Furniture and Fixtures	1,646	148	509	1,285	889	302	509	682	603
Transportation Equipment	5,308	252	252	5,308	2,945	307	-	3,252	2,056
Stores Equipment	226	-	-	226	112	12	-	124	102
Tools and Work Equipment	1,574	348	26	1,896	775	93	26	842	1,054
Laboratory Equipment	2,107	92	58	2,141	827	142	58	911	1,230
Power Operated Equipment	4,976	1,206	-	6,182	3,282	222	-	3,504	2,678
Communication Equipment	8,982	660	361	9,281	6,039	732	374	6,397	2,884
Miscellaneous Equipment	236	-	42	194	205	15	42	178	16
Total General Plant	40,587	2,780	1,248	42,119	19,531	2,161	1,009	20,683	21,436
Total Electric Plant in Service	\$ 644,456	\$ 29,303	\$ 8,377	\$ 665,382	\$ 225,528	\$ 20,923	\$ 8,940	\$ 237,511	\$ 427,871

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Detail Schedule of Plant, Depreciation, Depletion and Amortization
For the Year Ended December 31, 2015
(In Thousands)

	Plant				Accumulated Depreciation, Depletion and Amortization				Net Book Value Plant
	Balance 1/1/15	Additions	Deletions	Balance 12/31/15	Balance 1/1/15	Additions	Deletions	Balance 12/31/15	
GAS PLANT IN SERVICE									
Natural Gas Production and Gathering Plant:									
Producing Leasehold	\$ 120,254	\$ -	\$ -	\$ 120,254	\$ 103,569	\$ 7,151	\$ -	\$ 110,720	\$ 9,534
Field Measuring & Regulating	82	-	-	82	30	8	-	38	44
Other Structures	547	-	-	547	159	59	-	218	329
Miscellaneous Intangible-Plant	16	-	-	16	16	-	-	16	-
Producing Gas Wells - Well Construction	52,657	-	974	51,683	16,230	5,543	-	21,773	29,910
Producing Gas Wells - Well Equipment	17,423	1,805	-	19,228	8,417	1,401	-	9,818	9,410
Field Lines	6,484	-	-	6,484	3,505	348	-	3,853	2,631
Field Compressor Station Equipment	33,350	1,557	-	34,907	14,396	2,908	-	17,304	17,603
Purification Equipment	448	-	13	435	192	38	-	230	205
Other Equipment	232	-	-	232	60	26	-	86	146
Transportation	203	-	-	203	111	27	-	138	65
Power Operated Equipment	32	-	-	32	15	2	-	17	15
Communication Equipment	117	20	-	137	45	1	-	46	91
Total Gas Plant in Service	231,845	3,382	987	234,240	146,745	17,512	-	164,257	69,983
Total Plant in Service	876,301	32,685	9,364	899,622	372,273	38,435	8,940	401,768	497,854
Intangible Plant	15,272	-	-	15,272	11,744	509	-	12,253	3,019
Other Utility Plant	741	-	741	-	741	-	741	-	-
Construction Work in Progress	184,569	105,144	31,446	258,267	-	-	-	-	258,267
Retirement Construction Work in Progress	303	627	891	39	-	-	-	-	39
TOTAL PLANT	\$ 1,077,186	\$ 138,456	\$ 42,442	\$ 1,173,200	\$ 384,758	\$ 38,944	\$ 9,681	\$ 414,021	\$ 759,179

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

	2011	2012	2013	2014	2015
RESIDENTIAL SALES					
Average Number of Customers	24,302	24,443	24,463	24,429	24,555
Total Kilowatt-Hour Sales	143,843,977	146,789,292	139,732,855	133,411,070	130,805,337
Total Dollar Revenue	\$ 18,732,524	\$ 17,221,156	\$ 18,480,248	\$ 21,435,044	\$ 21,972,135
Average Annual Kilowatt-Hour Per Customer	5,919	6,005	5,712	5,461	5,327
Average Annual Bill Per Customer	\$ 771	\$ 705	\$ 755	\$ 877	\$ 895
Average Revenue Per Kilowatt-Hour Sold	\$ 0.1302	\$ 0.1173	\$ 0.1323	\$ 0.1607	\$ 0.1680
COMMERCIAL AND INDUSTRIAL SALES					
Average Number of Customers	6,297	6,300	6,319	6,358	6,373
Total Kilowatt-Hour Sales	753,639,798	754,621,548	742,080,706	729,977,884	722,420,813
Total Dollar Revenue	\$ 80,495,645	\$ 70,118,871	\$ 80,294,932	\$ 97,502,022	\$ 101,541,955
Average Annual Kilowatt-Hour Per Customer	119,682	119,781	117,436	114,813	113,356
Average Annual Bill Per Customer	\$ 12,783	\$ 11,130	\$ 12,707	\$ 15,335	\$ 15,933
Average Revenue Per Kilowatt-Hour Sold	\$ 0.1068	\$ 0.0929	\$ 0.1082	\$ 0.1336	\$ 0.1406
Water Diversion Compensation	\$ 747,529	\$ 571,607	\$ 659,837	\$ 968,892	\$ 1,024,516
SALES TO MILITARY					
Total Kilowatt-Hour Sales	209,515,273	194,549,942	160,954,213	145,055,072	146,817,935
Total Dollar Revenue	\$ 15,381,907	\$ 11,827,304	\$ 11,814,277	\$ 13,422,166	\$ 14,525,488
SALES FOR RESALE					
Total Kilowatt-Hour Sales	185,375,000	157,854,000	56,954,000	94,966,698	257,893,000
Total Dollar Revenue	\$ 17,053,859	\$ 16,408,646	\$ 3,652,081	\$ 7,391,906	\$ 21,890,648
UNMETERED STREET LIGHTS					
Street Lighting - Kilowatt-Hour Sale	4,643,571	4,704,154	4,702,030	4,340,094	4,452,480
Street Lighting - Dollar Revenue	\$ 1,258,236	\$ 1,220,224	\$ 1,348,286	\$ 1,622,449	\$ 1,662,816
TOTAL SALES					
Total Kilowatt-Hour Sales	1,297,017,619	1,258,518,936	1,104,423,804	1,107,750,818	1,262,389,565
Total Sales Revenue	\$ 133,669,700	\$ 117,367,808	\$ 116,249,661	\$ 142,342,479	\$ 162,617,558



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MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Net Position
December 31, 2015 and 2014

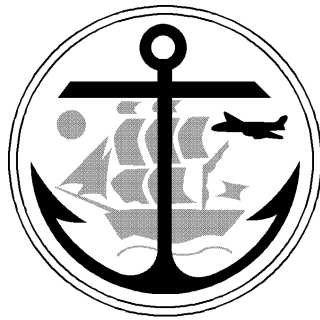
	2015	2014
CURRENT ASSETS		
Equity in General Cash Pool	\$ 34,125,523	\$ 28,007,205
Accrued Interest Receivable	248,339	194,318
Accounts Receivable:		
Utility Customers, Less Allowance for Uncollectibles of \$54,258 in 2015 and \$54,953 in 2014	4,515,109	4,656,413
Other Accounts, Less Allowance for Uncollectibles of \$25,374 in 2015 and \$45,602 in 2014	63,809	92,839
Accounts Receivable, Net	4,578,918	4,749,252
Special Assessments Receivable	80,936	61,768
Unbilled Reimbursable Projects	48,974	11,903
Prepays	127,204	36,909
Inventories	1,702,377	1,677,575
Total Current Assets	40,912,271	34,738,930
RESTRICTED ASSETS		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	1,524,082	992,930
Revenue Bond Debt Service Investments	5,069,426	5,077,564
Interim Rate Escrow Investments	-	1,881,616
Cash for Unredeemed Mini Bonds	185,000	-
Non-current:		
Customer Deposits	323,104	396,031
Total Restricted Assets	7,101,612	8,348,141
NON-CURRENT ASSETS		
Unamortized Cost of Debt Issuance	784,025	872,684
Unbilled Special Assessments	1,693,912	1,492,461
Other	4,356,921	4,602,308
Total Non-Current Assets	6,834,858	6,967,453
WATER PLANT		
Plant in Service, at Cost	802,248,528	776,035,624
Less Accumulated Depreciation	(290,344,120)	(273,716,642)
Net Plant in Service	511,904,408	502,318,982
Plant Acquisition Adjustment Less Amortization of \$2,479,589 in 2015 and \$2,364,812 in 2014	842,355	957,132
Property Held for Future Use	506,623	506,623
Construction Work in Progress	18,709,453	15,234,921
Net Water Plant	531,962,839	519,017,658
Total Assets	586,811,580	569,072,182
DEFERRED OUTFLOWS OF RESOURCES		
Unamortized Loss on Refunded Issues	1,272,547	1,593,873
Deferred Outflow of Net Pension Liability	1,794,428	-
Total Deferred Outflows of Resources	3,066,975	1,593,873
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 589,878,555	\$ 570,666,055

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Net Position
December 31, 2015 and 2014

	2015	2014
CURRENT LIABILITIES		
Accounts Payable	\$ 1,820,352	\$ 659,293
Accrued Payroll Liabilities	734,236	1,635,034
Compensated Absences Payable	946,712	945,475
Accrued Interest Payable	1,493,520	1,471,060
Pollution Remediation Obligation	20,000	20,000
Long-Term Obligations Maturing within One Year	9,241,407	8,982,338
Total Current Liabilities	14,256,227	13,713,200
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Current:		
Capital Acquisition and Construction Accounts Payable	674,172	3,276,822
Customer Refund Payable	-	1,005,000
Unredeemed Mini Bonds Payable	185,000	-
Non-Current:		
Customer Deposits Payable	323,104	396,031
Total Liabilities Payable from Restricted Assets	1,182,276	4,677,853
NON-CURRENT LIABILITIES		
Net Pension Liability	13,600,625	-
Compensated Absences Payable	249,166	267,657
Pollution Remediation Obligation	68,500	68,500
Revenue Bonds Payable	110,545,000	114,255,000
Less: Unamortized Discounts	(13,787)	(19,632)
Plus: Unamortized Premiums	1,588,220	1,841,327
Net Revenue Bonds Payable	112,119,433	116,076,695
Alaska Drinking Water Loans Payable	78,291,084	74,443,724
Long-Term Loan Payable	23,125,600	12,125,600
Total Non-Current Liabilities	227,454,408	202,982,176
Total Liabilities	242,892,911	221,373,229
DEFERRED INFLOWS OF RESOURCES		
Contributions In Aid of Construction (Net of Amortization)	216,334,012	219,290,945
Deferred Inflow of Net Pension Liability	261,841	-
Total Deferred Inflows of Resources	216,595,853	219,290,945
NET POSITION		
Net Investment in Capital Assets	95,647,932	90,685,159
Restricted for Debt Service	5,069,426	5,077,564
Restricted for Interim Rate Escrow Requirement	-	876,616
Unrestricted	29,672,433	33,362,542
Total Net Position	130,389,791	130,001,881
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 589,878,555	\$ 570,666,055

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2015 and 2014

	2015	2014
OPERATING REVENUES		
Charges for Sales and Services:		
Residential Sales	\$ 41,418,518	\$ 41,140,290
Commercial Sales	13,779,579	13,480,806
Public Fire Protection	4,762,806	4,763,798
Total Charges for Sales and Services	59,960,903	59,384,894
Other:		
Miscellaneous	1,325,184	1,137,674
Total Operating Revenues	61,286,087	60,522,568
OPERATING EXPENSES		
Operations:		
Source of Supply	2,294,037	2,399,969
Pumping Plant	218,802	188,979
Water Treatment	5,750,805	4,939,102
Transmission and Distribution	7,251,444	5,976,990
Customer Service	2,256,107	2,247,178
Administrative and General	8,108,256	7,635,177
PERS On-behalf and Pension Expense	1,100,927	-
Total Operations	26,980,378	23,387,395
Depreciation, Net of Amortization	10,191,049	10,233,693
Total Operating Expenses	37,171,427	33,621,088
Operating Income	24,114,660	26,901,480
NON-OPERATING REVENUES		
Investment Income - Short-term Investments	201,063	433,930
Miscellaneous Non-Operating Revenues	1,530	1,208,582
Intergovernmental Revenues- PERS On-behalf	169,958	-
Total Non-Operating Revenues	372,551	1,642,512
NON-OPERATING EXPENSES		
Interest and Fees on Long-Term Obligations	6,798,837	7,102,732
Allowance for Funds Used During Construction	(1,084,232)	(795,916)
Amortization of Bond Discount	74,063	155,086
Amortization of Debt Expense	88,659	106,353
Miscellaneous Non-Operating Deductions	39,240	7,463
Total Non-Operating Expenses	5,916,567	6,575,718
Total Non-Operating Income	(5,544,016)	(4,933,206)
TRANSFERS		
Municipal Service Assessment	(7,113,584)	(7,138,099)
ERP Project Labor	(7,320)	(202,948)
Total Transfers	(7,120,904)	(7,341,047)
Change in Fund Net Position	11,449,740	14,627,227
Net Position, January 1, as restated	118,940,051	115,374,654
Net Position, December 31	\$ 130,389,791	\$ 130,001,881



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MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2015 and 2014

	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 59,622,910	\$ 60,352,879
Refunds to Customers and Users	(2,169,648)	-
Payments to Employees	(16,971,468)	(16,225,179)
Payments to Vendors	(7,925,129)	(7,035,270)
Internal Activity - Payments Made from Other Funds	4,162,131	1,377,680
Net Cash Provided by Operating Activities	36,718,796	38,470,110
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds - Municipal Service Assessment	(7,113,584)	(7,341,047)
Transfer from Other Funds - ERP Project Labor	(7,320)	-
Net Cash Used by Non-Capital Financing Activities	(7,120,904)	(7,341,047)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(3,570,000)	(6,836,000)
Interest Payments on Long-Term Obligations	(6,776,377)	(7,140,754)
Acquisition and Construction of Capital Assets	(27,884,913)	(21,123,389)
Capital Contributions - Intergovernmental	(9,111)	-
Capital Contributions - Customer/Special Assessments	282,443	471,667
Proceeds from Loan Payable - Other	11,000,000	7,700,000
Proceeds from Alaska Drinking Water Loans	9,378,767	3,097,215
Principal Payments on Alaska Drinking Water Loans	(5,412,338)	(5,396,610)
Net Cash Used by Capital and Related Financing Activities	(22,991,529)	(29,227,871)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Investments	-	(37,220)
Proceeds from Sale of Investments	8,138	-
Interest Received (Paid)	147,042	461,717
Net Cash Provided (Used) by Investing Activities	155,180	424,497
Net Increase in Cash	6,761,543	2,325,689
Cash, January 1	29,396,166	27,070,477
Cash, December 31	\$ 36,157,709	\$ 29,396,166
CASH AND CASH EQUIVALENTS		
Equity in General Cash Pool	\$ 34,125,523	\$ 992,930
Equity in Bond and Grant Capital Acquisition and Construction Pool	1,524,082	28,007,205
Customer Deposits	323,104	396,031
Mini Bond Transfer	185,000	-
Cash and Cash Equivalents, December 31	\$ 36,157,709	\$ 29,396,166

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2015 and 2014

	2015	2014
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 24,114,660	\$ 26,901,480
Transfer from (to) Escrow Account	1,881,616	(1,881,616)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Allowance for Uncollectible Accounts		
Depreciation and Amortization	10,191,049	10,233,693
PERS Relief- Noncash Expenses	169,958	-
Miscellaneous Non-Operating Revenues	(37,709)	1,201,124
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable and Other Receivables	151,166	(229,705)
Unbilled Reimbursable Projects	(37,071)	11,888
Inventories	(24,802)	3,122
Customer Deposits Payable	(72,927)	156,436
Prepaid Items	(90,295)	(1,012)
Unbilled Special Assessments and Other	43,936	317,355
Deferred Outflows of Resources Related to Pensions	(1,270,062)	-
Accounts Payable and Other Liabilities	1,161,059	(233,834)
Accrued Payroll Liabilities	(900,798)	926,838
Compensated Absences Payable	(17,254)	59,341
Net Pension Liability	3,297,648	-
Mini Bond Transfers	185,000	-
Estimated Customer Refund Payable	(1,005,000)	1,005,000
Deferred Inflows of Resources Related to Pensions	(1,021,378)	-
Net Cash Provided by Operating Activities	36,718,796	38,470,110
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributed Capital - Private Development	3,341,937	2,390,364
Capital Purchases on Account, Net	1,151,706	739,605
Total Non-Cash Investing, Capital and Financing Activities	\$ 4,493,643	\$ 3,129,969

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2015

REVENUE:	Estimated	Actual	Variance With Final Budget
Residential Sales	\$ 41,831,100	\$ 41,418,518	\$ (412,582)
Commercial Sales	13,574,200	13,779,579	205,379
Public Fire Protection	4,844,800	4,762,806	(81,994)
Miscellaneous	1,110,900	1,325,184	214,284
Investment Income - Short-term Investments	287,000	201,063	(85,937)
Miscellaneous Non-Operating Revenues	-	1,530	1,530
Intergovernmental Revenues- PERS On-behalf	-	169,958	169,958
TOTAL	\$ 61,648,000	\$ 61,658,638	\$ 10,638

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2015

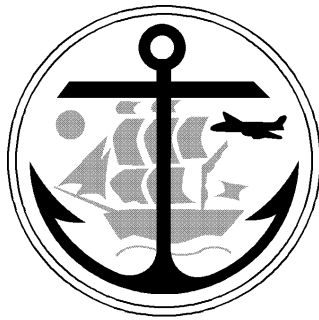
	Authorizations	Actual	Final Budget
Source of Supply Expense:			
Operations	\$ 2,236,225	\$ 2,082,694	\$ 153,531
Maintenance	180,328	211,343	(31,015)
Total Source of Supply Expense	2,416,553	2,294,037	122,516
Pumping Plant Expense:			
Operations	16,922	127,285	(110,363)
Maintenance	153,195	91,517	61,678
Total Pumping Expense	170,117	218,802	(48,685)
Water Treatment Expense:			
Operations	5,311,634	5,248,783	62,851
Maintenance	353,256	502,022	(148,766)
Total Water Treatment Expense	5,664,890	5,750,805	(85,915)
Transmission and Distribution Expense:			
Operations	948,482	941,897	6,585
Maintenance	5,684,806	6,309,547	(624,741)
Total Transmission and Distribution Expense	6,633,288	7,251,444	(618,156)
Other Expenses:			
Customer Service	2,474,424	2,256,107	218,317
Administrative and General Expense	8,480,120	8,108,256	371,864
PERS On-behalf and Pension Expense	-	1,100,927	(1,100,927)
Municipal Service Assessment	7,084,470	7,113,584	(29,114)
ERP Project Labor Transfer	-	7,320	(7,320)
Depreciation and Amortization	10,400,000	10,191,049	208,951
Interest on Long-Term Obligations	7,955,000	6,798,837	1,156,163
Amortization of Debt Expense	320,000	162,722	157,278
Allowance for Funds Used During Construction	(280,000)	(1,084,232)	804,232
Misc Income Deduction	-	39,240	(39,240)
Total Other Expenses	36,434,014	34,693,810	1,740,204
TOTAL	\$ 51,318,862	\$ 50,208,898	\$ 1,109,964

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Detail Schedule of Water Plant, Depreciation and Amortization
For the Year Ended December 31, 2015
(In Thousands)

	Water Plant				Accumulated Depreciation and Amortization				Net Book Value of Plant
	Balance	Additions	Retirements	Balance	Balance	Additions	Retirements	Balance	
	1/1/15			12/31/15	1/1/15			12/31/15	
WATER PLANT IN SERVICE									
Tangible Plant:									
Land and Land Rights	\$ 5,396	\$ 727	\$ -	\$ 6,123	\$ -	\$ -	\$ -	-	\$ 6,123
Source of Supply	41,816	256	(1,233)	43,305	21,975	875	(1,212)	24,062	19,243
Pumping Plant	15,394	9	-	15,403	4,233	440	-	4,673	10,730
Water Treatment Plant	78,460	7,199	-	85,659	37,794	1,689	-	39,483	46,176
Transmission Plant	575,036	16,433	91	591,378	183,839	9,650	91	193,398	397,980
General Plant	55,339	1,756	1,309	55,786	24,069	3,704	1,307	26,466	29,320
Total Tangible Plant	771,441	26,380	167	797,654	271,910	16,358	186	288,082	509,572
Intangible Plant	4,595	-	-	4,595	1,807	455	-	2,262	2,333
Total Water Plant in Service	776,036	26,380	167	802,249	273,717	16,813	186	290,344	511,905
Acquisition Adjustment	3,322	-	-	3,322	2,365	115	-	2,480	842
Property Held for Future Use	507	-	-	507	-	-	-	-	507
Construction Work in Progress	15,235	26,544	23,070	18,709	-	-	-	-	18,709
TOTAL WATER PLANT	\$ 795,100	\$ 52,924	\$ 23,237	\$ 824,787	\$ 276,082	\$ 16,928	\$ 186	\$ 292,824	\$ 531,963

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Average Number of Customers	55,202	55,362	55,557	55,854	56,155
Revenue from Customer Sales	\$ 49,797,151	\$ 53,631,892	\$ 57,971,202	\$ 60,119,718	\$ 60,706,221
Average Revenue per Customer	\$ 902	\$ 969	\$ 1,043	\$ 1,076	\$ 1,081



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MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Net Position
December 31, 2015 and 2014

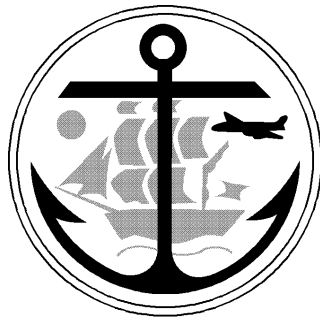
	2015	2014
CURRENT ASSETS		
Cash	\$ 1,700	\$ 1,700
Equity in General Cash Pool	26,293,275	22,103,238
Accrued Interest Receivable	25,848	4,436
Accounts Receivable:		
Utility Customers, Less Allowance for Uncollectibles of \$140,204 in 2015 and \$66,644 in 2014	2,703,471	3,103,425
Other Accounts, Less Allowance for Uncollectibles of \$56,930 in 2015 and \$32,502 in 2014	379,768	583,937
Accounts Receivable, Net	3,083,239	3,687,362
Special Assessments Receivable	102,257	88,807
Unbilled Reimbursable Projects	11,039	14,035
Prepaid Items	129,363	29,674
Inventories	455,819	392,086
Total Current Assets	30,102,540	26,321,338
RESTRICTED ASSETS		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	613,003	2,311,949
Interim Rate Escrow Investments	-	2,317,531
Non-Current:		
Customer Deposits	2,146,700	1,531,191
Total Restricted Assets	2,759,703	6,160,671
NON-CURRENT ASSETS		
Current:		
Unamortized Cost of Debt Issuance	579,119	631,921
Unbilled Special Assessments	2,151,536	2,443,601
Other	5,341,364	4,042,027
Total Non-Current Assets	8,072,019	7,117,549
WASTEWATER PLANT		
Plant in Service, at Cost	651,034,021	615,725,822
Less: Accumulated Depreciation	(257,575,774)	(244,926,814)
Net Plant in Service	393,458,247	370,799,008
Property Held for Future Use	1,379,931	1,379,931
Construction Work in Progress	7,518,132	15,764,458
Net Wastewater Plant	402,356,310	387,943,397
Total Assets	443,290,572	427,542,955
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow of Net Pension Liability	1,890,683	-
Total Deferred Outflows of Resources	1,890,683	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 445,181,255	\$ 427,542,955

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Net Position
December 31, 2015 and 2014

	2015	2014
CURRENT LIABILITIES		
Accounts Payable	\$ 1,216,147	\$ 525,117
Accrued Payroll Liabilities	765,126	453,419
Compensated Absences Payable	885,498	886,735
Accrued Interest Payable	1,107,726	1,315,691
Pollution Remediation Obligation	60,000	60,000
Long-Term Obligations Maturing within One Year	5,894,889	5,294,258
Total Current Liabilities	9,929,386	8,535,220
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Current:		
Capital Acquisition and Construction Accounts Payable	434,101	2,300,929
Customer Refund Payable	-	560,000
Non-Current:		
Customer Deposits Payable	2,146,700	1,531,191
Total Liabilities Payable from Restricted Assets	2,580,801	4,392,120
NON-CURRENT LIABILITIES		
Net Pension Liability	14,330,178	-
Compensated Absences Payable	262,532	279,475
Pollution Remediation Obligation	354,000	384,000
Revenue Bonds Payable	61,515,000	62,315,000
Less: Unamortized Discounts	(40,409)	(48,940)
Plus: Unamortized Premiums	477,692	509,593
Net Revenue Bonds Payable	61,952,283	62,775,653
Alaska Clean Water Loans Payable	66,453,618	66,699,049
Long-Term Loan Payable	32,651,000	29,151,000
Total Non-Current Liabilities	176,003,611	159,289,177
Total Liabilities	188,513,798	172,216,517
DEFERRED INFLOWS OF RESOURCES		
Contributions in Aid of Construction (Net of Amortization)	174,939,915	168,027,241
Deferred Inflow of Net Pension Liability	275,886	-
Total Deferred Inflows of Resources	175,215,801	168,027,241
NET POSITION		
Net Investment in Capital Assets	61,077,608	58,308,145
Restricted for Interim Rate Escrow Requirement	-	1,757,531
Unrestricted	20,374,048	27,233,521
Total Net Position	81,451,656	87,299,197
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 445,181,255	\$ 427,542,955

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2015 and 2014

	2015	2014
OPERATING REVENUES		
Charges for Sales and Services:		
Residential Sales	\$ 37,088,555	\$ 36,940,272
Commercial Sales	11,428,098	11,570,728
Public Authorities	1,787,593	1,904,326
Total Charges for Sales and Services	50,304,246	50,415,326
Other:		
Miscellaneous	1,067,780	1,011,197
Total Operating Revenues	51,372,026	51,426,523
OPERATING EXPENSES		
Operations:		
Collection System	3,827,027	2,499,636
Pumping Plant	1,076,981	1,097,794
Treatment	12,866,287	11,783,731
Customer Service	2,383,285	1,992,089
Administrative and General	8,013,311	8,057,301
PERS On-behalf and Pension Expense	1,159,983	-
Total Operations	29,326,874	25,430,551
Depreciation and Amortization	8,366,414	7,843,888
Total Operating Expenses	37,693,288	33,274,439
Operating Income	13,678,738	18,152,084
NON-OPERATING REVENUES		
Investment Income - Short-Term Investments	239,607	295,068
Intergovernmental Revenue- PERS On-behalf	179,073	-
Miscellaneous Non-Operating Revenues	7,455	20,034
Total Non-Operating Revenues	426,135	315,102
NON-OPERATING EXPENSES		
Interest and Fees on Long-Term Obligations	4,376,823	4,458,151
Allowance for Funds Used During Construction	(1,435,149)	(328,333)
Amortization of Bond Discount	(23,370)	9,608
Amortization of Debt Expense	52,802	23,512
Miscellaneous Income Deductions	33,215	601
Total Non-Operating Expenses	3,004,321	4,163,539
Total Non-Operating Income (Loss)	(2,578,186)	(3,848,437)
TRANSFERS		
Municipal Service Assessment	(5,285,575)	(5,386,761)
ERP Project Labor	(7,320)	(201,410)
Total Transfers	(5,292,895)	(5,588,171)
Change in Net Position	5,807,657	8,715,476
Net Position, January 1, as restated	75,643,999	78,583,721
Net Position, December 31	\$ 81,451,656	\$ 87,299,197



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MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2015 and 2014

	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 50,901,948	\$ 51,780,887
Refunds to Customers and Users	(2,317,532)	-
Payments to Employees	(15,231,955)	(14,199,325)
Payments to Vendors	(7,439,870)	(5,722,625)
Internal Activity - Payments Made to Other Funds	96,631	(7,747,936)
Net Cash Provided by Operating Activities	26,009,222	24,111,001
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds - Municipal Service Assessment	(5,285,575)	(5,386,761)
Transfers to Other Funds - ERP Project Labor	(7,320)	(201,410)
Net Cash Used by Non-Capital Financing Activities	(5,292,895)	(5,588,171)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(765,000)	(730,000)
Interest Payments and Fees on Long-Term Obligations	(4,584,788)	(4,302,913)
Acquisition and Construction of Capital Assets	(20,977,313)	(13,657,447)
Capital Contributions - Intergovernmental	4,262,740	560,460
Capital Contributions - Customer/Special Assessments	416,239	351,374
Proceeds from Long-term Loan Payable	3,500,000	5,700,000
Proceeds from Alaska Clean Water Loans	5,388,405	1,672,810
Principal Payments on Alaska Clean Water Loans	(5,068,205)	(4,672,093)
Net Cash Used by Capital and Related Financing Activities	(17,827,922)	(15,077,809)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received (Paid)	218,195	299,535
Net Cash Provided (Used) by Investing Activities	218,195	299,535
Net Increase in Cash	3,106,600	3,744,556
Cash, January 1	25,948,078	22,203,522
Cash, December 31	\$ 29,054,678	\$ 25,948,078
CASH AND CASH EQUIVALENTS		
Cash	\$ 1,700	\$ 1,700
Equity in General Cash Pool	26,293,275	22,103,238
Equity in Bond and Grant Capital Acquisition and Construction Pool	613,003	2,311,949
Customer Deposits	2,146,700	1,531,191
Cash and Cash Equivalents, December 31	\$ 29,054,678	\$ 25,948,078

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2015 and 2014

	2015	2014
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 13,678,738	\$ 18,152,084
Transfer from (to) Escrow Account	2,317,531	(2,317,531)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	8,366,414	7,843,888
PERS Relief- Noncash Expense	179,073	-
Miscellaneous Non-Operating Revenues	(25,760)	19,433
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable and Other Receivables	590,674	(76,552)
Unbilled Reimbursable Projects	2,996	43
Inventories	(63,732)	(58,093)
Customer Deposits Payable	615,509	1,173,875
Prepays	(99,689)	(814)
Unbilled Special Assessments and Other Non-Current Assets	(1,007,272)	(519,046)
Deferred Outflows of Resources Related to Pensions	(1,338,189)	-
Accounts Payable and Other Liabilities	691,031	(415,638)
Accrued Payroll Liabilities	311,706	(282,610)
Compensated Absences Payable	(18,180)	61,962
Pollution Remediation Obligation	(30,000)	(30,000)
Customer Refund Payable	(560,000)	560,000
Net Pension Liability	3,474,538	-
Deferred Inflows of Resources Related to Pensions	(1,076,166)	-
Net Cash Provided by Operating Activities	26,009,222	24,111,001
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributed Capital - Private Development	8,350,448	1,801,575
Capital Purchases on Account, Net	689,987	766,500
Total Non-Cash Investing, Capital and Financing Activities	\$ 9,040,435	\$ 2,568,075

MUNICIPALITY OF ANCHORAGE
Wastewater Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2015

REVENUES:	Estimated	Actual	Variance With Final Budget
Residential Sales	\$ 37,366,000	\$ 37,088,555	\$ (277,445)
Commercial Sales	11,317,100	11,428,098	110,998
Public Authorities	1,916,900	1,787,593	(129,307)
Miscellaneous	985,000	1,067,781	82,781
Investment Income - Short-Term Investments	228,000	239,607	11,607
Miscellaneous Non-Operating Revenues	-	7,455	7,455
Intergovernmental Revenues- PERS On-behalf	-	179,073	179,073
TOTAL	\$ 51,813,000	\$ 51,798,162	\$ (14,838)

MUNICIPALITY OF ANCHORAGE
Wastewater Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2015

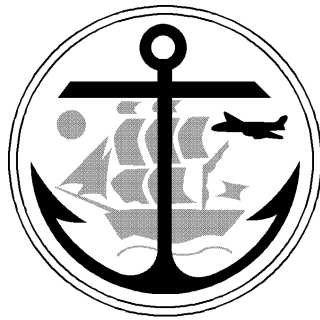
EXPENSES:	Authorizations	Actual	Variance With Final Budget
Collection System Expense:			
Operations	\$ 1,299,629	\$ 1,411,816	\$ (112,187)
Maintenance	3,181,593	2,415,211	766,382
Total Collection System Expense	4,481,222	3,827,027	654,195
Pumping Plant Expense:			
Operations	162,099	636,637	(474,538)
Maintenance	388,949	440,344	(51,395)
Total Treatment Plant Expense	551,048	1,076,981	(525,933)
Treatment Plant Expense:			
Operations	10,427,765	11,733,375	(1,305,610)
Maintenance	925,934	1,132,913	(206,979)
Total Treatment Plant Expense	11,353,699	12,866,288	(1,512,589)
Other Expenses:			
Customer Service	2,163,825	2,383,285	(219,460)
Administrative and General Expense	9,252,635	8,013,311	1,239,324
PERS On-behalf and Pension Expense	-	1,159,983	(1,159,983)
Municipal Service Assessment	5,265,071	5,285,575	(20,504)
ERP Project Labor Transfer	-	7,320	(7,320)
Depreciation, Net of Amortization	8,500,000	8,366,414	133,586
Interest and Fees on Long-Term Obligations	4,950,000	4,376,823	573,177
Amortization of Debt Expense	40,000	29,432	10,568
Allowance for Funds Used During Construction	(680,000)	(1,435,149)	755,149
Miscellaneous Income Deductions	-	33,215	(33,215)
Total Other Expenses	29,491,531	28,220,209	1,271,322
TOTAL	\$ 45,877,500	\$ 45,990,505	\$ (113,005)

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Detail Schedule of Wastewater Plant, Depreciation and Amortization
December 31, 2015
(In Thousands)

	Wastewater Plant				Accumulated Depreciation and Amortization				Net Book Value of Plant
	Balance 1/1/15	Additions	Retirements	Balance 12/31/15	Balance 1/1/15	Additions	Retirements	Balance 12/31/15	
WASTEWATER PLANT IN SERVICE									
Tangible Plant:									
Land and Land Rights	\$ 4,203	\$ -	\$ -	\$ 4,203	\$ -	\$ -	\$ -	\$ -	\$ 4,203
Wastewater Collection Plant	378,120	17,098	-	395,218	158,977	6,590	-	165,567	229,651
Wastewater Pumping	17,080	214	-	17,294	4,666	315	-	4,981	12,313
Treatment and Disposal Plant	147,939	18,026	-	165,965	55,945	2,931	-	58,876	107,089
General Plant	62,679	1,331	1,494	62,516	23,837	3,734	1,486	26,085	36,431
Total Tangible Plant	610,021	36,669	1,494	645,196	243,425	13,570	1,486	255,509	389,687
Intangible Plant	5,705	133	-	5,838	1,502	565	-	2,067	3,771
Total Wastewater Plant in Service	615,726	36,802	1,494	651,034	244,927	14,135	1,486	257,576	393,458
Property Held for Future Use	1,380	-	-	1,380	-	-	-	-	1,380
Construction Work in Progress	15,764	20,206	28,452	7,518	-	-	-	-	7,518
TOTAL WASTEWATER PLANT	\$ 632,870	\$ 57,008	\$ 29,946	\$ 659,932	\$ 244,927	\$ 14,135	\$ 1,486	\$ 257,576	\$ 402,356

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Average Number of Customers	56,107	56,251	56,432	56,711	56,997
Revenue from Customer Sales	\$ 40,965,967	\$ 45,911,497	\$ 48,681,220	\$ 50,975,326	\$ 50,807,147
Average Revenue per Customer	\$ 730	\$ 816	\$ 863	\$ 899	\$ 891



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MUNICIPALITY OF ANCHORAGE, ALASKA
 Refuse Utility Fund
 Comparative Statements of Net Position
 December 31, 2015 and 2014

	2015	2014
CURRENT ASSETS		
Cash	\$ 700	\$ 700
Equity in General Cash Pool	6,966,968	7,735,783
Capital Acquisition and Construction Accounts	1,961,977	1,323,109
Accounts Receivable, Net	1,055,767	748,566
Accrued Interest Receivable	106,869	86,973
Prepaid Items and Deposits	384	1,478
Total Current Assets	10,092,665	9,896,609
NON-CURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	13,224,038	13,196,419
Less: Accumulated Depreciation	(10,552,093)	(9,670,685)
Net Capital Assets	2,671,945	3,525,734
Construction Work in Progress	284,157	258,238
Total Non-Current Assets	2,956,102	3,783,972
Total Assets	13,048,767	13,680,581
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow of Net Pension Liability	248,804	-
Total Deferred Outflows of Resources	248,804	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	13,297,571	13,680,581
CURRENT LIABILITIES		
Accounts Payable	111,292	174,446
Accrued Payroll Liabilities	86,939	111,335
Compensated Absences Payable	144,353	151,821
Undistributed Cash-Wire Transfer	55	-
Capital Acquisition and Construction Accounts and Retainages Payable	10,677	284,509
Unearned Revenue	183,634	98,047
Total Current Liabilities	536,950	820,158
NON-CURRENT LIABILITIES		
Net Pension Liability	1,885,777	-
Total Non-Current Liabilities	1,885,777	-
Total Liabilities	2,422,727	820,158
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflow of Net Pension Liability	36,305	-
Total Deferred Inflows of Resources	36,305	-
NET POSITION		
Net Investment in Capital Assets	2,956,102	3,783,972
Unrestricted	7,882,437	9,076,451
Total Net Position	10,838,539	12,860,423
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 13,297,571	\$ 13,680,581

MUNICIPALITY OF ANCHORAGE, ALASKA
 Refuse Utility Fund
 Comparative Statements of Revenues, Expenses, and Changes in Net Position
 For the Years Ended December 31, 2015 and 2014

	2015	2014
OPERATING REVENUES		
Charges for Services:		
Refuse Collection Charges	\$ 10,484,383	\$ 10,244,409
Container Rental Charges	464,194	463,420
Total Charges for Services	10,948,577	10,707,829
Other Revenue	48,385	47,076
Total Operating Revenues	10,996,962	10,754,905
OPERATING EXPENSES		
Personnel Services	2,913,267	2,781,090
PERS On-behalf and Pension Expenses	100,861	-
Supplies	461,364	534,456
Other Services and Charges	3,019,370	2,847,124
Charges from Other Departments	1,532,108	1,579,729
Depreciation	928,211	905,372
Total Operating Expenses	8,955,181	8,647,771
Operating Income	2,041,781	2,107,134
NON-OPERATING REVENUES		
Intergovernmental Revenues- PERS On-behalf	23,765	-
Investment Income	103,358	100,650
Total Non-Operating Revenues	127,123	100,650
Income Before Transfers	2,168,904	2,207,784
TRANSFERS		
Municipal Service Assessment	(51,828)	(56,573)
Dividend	(542,778)	-
Transfers to Other Funds	(2,000,000)	-
Total Transfers	(2,594,606)	(56,573)
Change in Net Position	(425,702)	2,151,211
Net Position, January 1, as restated	11,264,241	10,709,212
Net Position, December 31	\$ 10,838,539	\$ 12,860,423

MUNICIPALITY OF ANCHORAGE
 Refuse Utility Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2015 and 2014

	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	\$ 10,775,403	\$ 10,671,379
Payments to Employees	(2,844,270)	(2,745,135)
Payments to Vendors	(3,643,655)	(3,255,926)
Payments for Interfund Services Used	(1,532,108)	(1,579,729)
Net Cash Provided by Operating Activities	2,755,370	3,090,589
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds	(2,594,606)	(56,573)
Net Cash Used by Non-Capital Financing Activities	(2,594,606)	(56,573)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(374,173)	(628,278)
Net Cash Provided (Used) by Capital and Related Financing Activities	(374,173)	(628,278)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	83,462	33,802
Net Cash Provided by Investing Activities	83,462	33,802
Net Increase in Cash	(129,947)	2,439,540
Cash, January 1	9,059,592	6,620,052
Cash, December 31	\$ 8,929,645	\$ 9,059,592
COMPONENTS OF CASH		
Cash	\$ 700	\$ 700
Cash in Central Treasury	6,966,968	7,735,783
Capital Acquisition and Construction Accounts	1,961,977	1,323,109
Cash and Cash Equivalents, December 31	\$ 8,929,645	\$ 9,059,592
RECONCILIATION OF OPERATING INCOME TO CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating Income	\$ 2,041,781	\$ 2,107,134
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Depreciation	928,211	905,372
PERS Relief- Noncash Expense	23,765	-
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(307,201)	(94,146)
Prepaid Items and Deposits	1,094	(41)
Deferred Outflows of Resources Related to Pensions	(173,140)	-
Accounts Payable	(63,154)	125,695
Undistributed Cash	55	-
Compensated Absences Payable	(7,468)	11,815
Unearned Revenue	85,587	10,620
Accrued Payroll Liabilities	(24,396)	24,140
Net Pension Liability	399,095	-
Deferred Inflows of Resources Related to Pensions	(148,859)	-
Net Cash Provided by Operating Activities	2,755,370	3,090,589
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	10,677	284,509
Total Noncash Investing, Capital, and Financing Activities	\$ 10,677	\$ 284,509

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2015

REVENUES:	Estimated	Actual	Variance With Final Budget
Refuse Collection Charges	\$ 10,637,253	\$ 10,484,383	\$ (152,870)
Container Rental Charges	465,436	464,194	(1,242)
Investment Income	77,000	103,358	26,358
Intergovernmental Revenue- PERS On-behalf	-	23,765	23,765
Other Revenue	39,000	48,385	9,385
Gain on Disposal of Capital Assets	500	-	(500)
TOTAL	\$ 11,219,189	\$ 11,124,085	\$ (95,104)

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2015

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 2,784,232	\$ 2,913,267	\$ (129,035)
PERS On-behalf and Pension Expenses	-	100,861	(100,861)
Supplies	619,445	461,364	158,081
Municipal Service Assessment	51,652	51,828	(176)
Other Services and Charges	2,999,948	3,019,370	(19,422)
Charges from Other Departments	1,958,165	1,532,108	426,057
Depreciation	1,294,305	928,211	366,094
Transfers to Other Funds	2,542,778	2,542,778	-
TOTAL	\$ 12,250,525	\$ 11,549,787	\$ 700,738

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Refuse Plant and Depreciation
December 31, 2015
(In Thousands)

	Plant				Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/15	Additions	Retirements	Balance 12/31/15	Balance 1/1/15	Additions	Retirements	Balance 12/31/15	
CAPITAL ASSETS									
Buildings	\$ 3,082	\$ -	\$ -	\$ 3,082	\$ 2,799	\$ 95	\$ -	\$ 2,894	\$ 188
Building Improvements	258	-	-	258	189	11	-	200	58
Vehicles	6,202	71	-	6,273	4,320	573	-	4,893	1,380
Machinery and Equipment	3,320	-	47	3,273	2,038	245	47	2,236	1,037
Computer Hardware	190	3	-	193	183	3	-	186	7
Computer Software	31	-	-	31	31	-	-	31	-
Office Equipment	114	-	-	114	111	1	-	112	2
Total Capital Assets	13,197	74	47	13,224	9,671	928	47	10,552	2,672
Construction Work in Progress	258	65	39	284	-	-	-	-	284
TOTAL	\$ 13,455	\$ 139	\$ 86	\$ 13,508	\$ 9,671	\$ 928	\$ 47	\$ 10,552	\$ 2,956

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

	2011	2012	2013	2014	2015
Average Number of Customers	11,899	11,900	11,849	11,829	11,809
Revenue From Customer Sales	\$ 8,775,319	\$ 8,746,295	\$ 8,726,816	\$ 10,707,829	\$ 10,948,577
Average Revenue Per Customer	\$ 737	\$ 735	\$ 737	\$ 905	\$ 927

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Net Position
December 31, 2015 and 2014

	2015	2014
CURRENT ASSETS		
Cash	\$ 2,775	\$ 2,775
Equity in General Cash Pool	3,952,590	13,977,312
Equity in Bond and Grant Capital Acquisition and Construction Pool	2,439,909	3,400,732
Accounts Receivable, Net	1,635,021	1,472,989
Inventories	64,921	64,921
Prepaid Items and Deposits	3,647	3,653
Total Unrestricted Current Assets	8,098,863	18,922,382
Restricted Assets:		
Landfill Post Closure Cash Reserve	31,100,929	11,637,332
Total Restricted Assets	31,100,929	11,637,332
Total Current Assets	39,199,792	30,559,714
NON-CURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	121,325,107	105,912,310
Less: Accumulated Depreciation	(53,182,766)	(50,570,330)
Net Capital Assets	68,142,341	55,341,980
Construction Work in Progress	168,792	14,158,540
Total Non-Current Assets	68,311,133	69,500,520
Total Assets	107,510,925	100,060,234
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow of Net Pension Liability	286,680	-
Total Deferred Outflows of Resources	286,680	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	107,797,605	100,060,234
CURRENT LIABILITIES		
Accounts Payable	387,393	791,751
Compensated Absences Payable	509,325	501,727
Accrued Payroll Liabilities	443,383	548,662
Accrued Interest Payable	93,262	108,780
Long-Term Obligations Maturing Within One Year	2,044,413	1,718,267
Unearned Revenue and Deposits	155,634	157,147
Capital Acquisition and Construction Accounts and Retainages Payable	173,854	1,208,353
Total Current Liabilities	3,807,264	5,034,687
NON-CURRENT LIABILITIES		
Net Pension Liability	2,172,850	-
Alaska Clean Water Loan Payable	15,742,496	11,604,234
Future Landfill Closure Costs	31,100,929	27,063,161
Total Non-Current Liabilities	49,016,275	38,667,395
Total Liabilities	52,823,539	43,702,082
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Net Pension Liability	41,832	-
Total Deferred Inflows of Resources	41,832	-
NET POSITION		
Net Investment in Capital Assets	50,524,224	56,178,019
Unrestricted	4,408,010	180,133
Total Net Position	54,932,234	56,358,152
TOTAL LIABILITIES AND NET POSITION	\$ 107,797,605	\$ 100,060,234

MUNICIPALITY OF ANCHORAGE, ALASKA

Solid Waste Fund

Comparative Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2015 and 2014

	2015	2014
OPERATING REVENUES		
Charges for Services:		
Landfill Fees	\$ 18,888,106	\$ 19,071,747
Hazardous Waste Fees	414,194	134,269
Community Recycling Surcharge	541,688	573,973
Total Charges for Services	<u>19,843,988</u>	<u>19,779,989</u>
Other Revenue	2,757,631	3,177,180
Total Operating Revenues	<u>22,601,619</u>	<u>22,957,169</u>
OPERATING EXPENSES		
Personnel Services	7,924,141	7,838,761
PERS On-behalf and Pension Expenses	(71,017)	-
Supplies	1,104,087	1,483,566
Other Services and Charges	4,077,740	3,742,827
Amortization of Landfill Closure Costs	4,037,768	1,485,396
Charges to Other Departments	362,356	-
Depreciation	3,874,708	3,494,426
Total Operating Expenses	<u>21,309,783</u>	<u>18,044,976</u>
Operating Income	1,291,836	4,912,193
NON-OPERATING REVENUES (EXPENSES)		
Investment Income	262,409	371,835
Gain/Loss on Disposal of Capital Assets	149,000	-
Intergovernmental Revenue- PERS On-behalf	26,805	-
Interest Expense	(183,124)	(208,404)
Total Non-Operating Revenues (Expenses)	<u>255,090</u>	<u>163,431</u>
Income Before Transfers	1,546,926	5,075,624
TRANSFERS		
Transfers to Other Funds:		
Municipal Service Assessment	(947,020)	(941,084)
Total Transfers	<u>(947,020)</u>	<u>(941,084)</u>
Change in Net Position	599,906	4,134,540
Net Position, January 1, as restated	54,332,328	52,223,612
Net Position, December 31	<u>\$ 54,932,234</u>	<u>\$ 56,358,152</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	\$ 22,438,074	\$ 23,123,607
Payments to Employees	(8,021,822)	(7,737,422)
Payments to Vendors	(6,620,678)	(4,777,537)
Payments for Interfund Services Used	(362,356)	-
Net Cash Provided by Operating Activities	<u>7,433,218</u>	<u>10,608,648</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds	(947,020)	(941,084)
Net Cash Used by Non-Capital Financing Activities	<u>(947,020)</u>	<u>(941,084)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from Alaska Clean Water Loans	6,522,916	-
Principal Payments on Long-Term Obligations	(2,058,508)	(1,704,171)
Interest Payments on Long-Term Obligations	(198,642)	(223,922)
Acquisition and Construction of Capital Assets	(2,722,315)	(12,716,129)
Landfill Post Closure Cash Reserve	(19,463,597)	(1,622,132)
Proceeds from Disposition of Capital Assets	185,994	146,143
Net Cash Used by Capital and Related Financing Activities	<u>(17,734,152)</u>	<u>(16,120,211)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	262,409	471,793
Net Cash Provided by Investing Activities	<u>262,409</u>	<u>471,793</u>
Net Decrease in Cash	(10,985,545)	(5,980,854)
Cash, January 1	17,380,819	23,361,673
Cash, December 31	<u>\$ 6,395,274</u>	<u>\$ 17,380,819</u>
COMPONENTS OF CASH		
Cash	\$ 2,775	\$ 2,775
Cash in Central Treasury	3,952,590	13,977,312
Capital Acquisition and Construction Accounts	2,439,909	3,400,732
Cash and Cash Equivalents, December 31	<u>\$ 6,395,274</u>	<u>\$ 17,380,819</u>
RECONCILIATION OF OPERATING INCOME TO CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating Income	\$ 1,291,836	\$ 4,912,193
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Depreciation	3,874,708	3,494,426
Amortization of Landfill Closure Costs	4,037,768	1,485,396
PERS Relief- Noncash Expense	26,805	-
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(162,032)	155,562
Prepaid Items and Deposits	6	(100)
Deferred Outflows of Resources Related to Pensions	(190,650)	-
Accounts Payable	(1,438,857)	448,956
Compensated Absences Payable	7,598	30,804
Accrued Payroll Liabilities	(105,279)	70,515
Unearned Revenue	(1,513)	10,876
Net Pension Liability	286,000	-
Deferred Inflows of Resources Related to Pensions	(193,172)	-
Net Cash Provided by Operating Activities	<u>\$ 7,433,218</u>	<u>\$ 10,608,628</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	173,854	1,208,353
Total Noncash Investing, Capital, and Financing Activities	<u>\$ 173,854</u>	<u>\$ 1,208,353</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2015

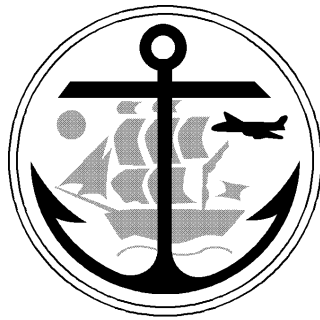
REVENUES:	Estimated	Actual	Variance With Final Budget
Landfill Fees	\$ 19,535,583	\$ 18,888,106	\$ (647,477)
Hazardous Waste Fees	34,325	414,194	379,869
Community Recycle Surcharge	505,700	541,688	35,988
Other Operating Revenue	2,207,675	2,757,631	549,956
Investment Income	347,675	262,409	(85,266)
Intergovernmental Revenue- PERS On-behalf	-	26,805	26,805
Gain (Loss) on Disposition of Capital Assets	100,000	149,000	49,000
TOTAL	\$ 22,730,958	\$ 23,039,833	\$ 308,875

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2015

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 8,427,373	\$ 7,924,141	\$ 503,232
PERS On-behalf and Pension Expense	-	(71,017)	71,017
Supplies	1,642,300	1,104,087	538,213
Municipal Service Assessment	951,201	947,020	4,181
Other Services and Charges	3,960,166	4,077,740	(117,574)
Charges to Other Departments	187,286	362,356	(175,070)
Depreciation	3,469,319	3,874,708	(405,389)
Interest on Long-Term Obligations	270,753	183,124	87,629
Amortization of Landfill Closure Costs	1,964,896	4,037,768	(2,072,872)
TOTAL	\$ 20,873,294	\$ 22,439,927	\$ (1,566,633)

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Solid Waste Plant and Depreciation
December 31, 2015
(In Thousands)

	Plant				Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/15	Additions	Retirements	Balance 12/31/15	Balance 1/1/15	Additions	Retirements	Balance 12/31/15	
CAPITAL ASSETS									
Land	\$ 4,982	\$ -	\$ -	\$ 4,982	\$ -	\$ -	\$ -	\$ -	\$ 4,982
Land Improvements	64,242	14,005	-	78,247	23,579	1,646	-	25,225	53,022
Buildings	15,140	-	-	15,140	12,112	195	-	12,307	2,833
Building Improvements	675	-	-	675	450	22	-	472	203
Vehicles	8,577	932	894	8,615	6,282	647	894	6,035	2,580
Machinery and Equipment	12,135	1,775	400	13,510	7,996	1,387	389	8,994	4,516
Computer Hardware	124	-	5	119	114	3	5	112	7
Computer Software	17	-	-	17	17	-	-	17	-
Office Equipment	20	-	-	20	20	-	-	20	-
Total Capital Assets	105,912	16,712	1,299	121,325	50,570	3,900	1,288	53,182	68,143
Construction Work in Progress	14,159	2,950	16,940	169	-	-	-	-	169
TOTAL	\$ 120,071	\$ 19,662	\$ 18,239	\$ 121,494	\$ 50,570	\$ 3,900	\$ 1,288	\$ 53,182	\$ 68,312



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MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Net Position
December 31, 2015 and 2014

	2015	2014
CURRENT ASSETS		
Cash	\$ 150	\$ 150
Equity in General Cash Pool	10,113,362	10,205,074
Capital Acquisition and Construction Accounts	4,229,634	6,988,445
Accrued Interest on Investments	33,544	47,277
Accounts Receivable, Net	1,512,785	1,281,554
Prepaid Items and Deposits	150,424	39,941
Parts Inventory	329,079	329,079
Total Unrestricted Current Assets	16,368,978	18,891,520
Restricted Assets:		
Intergovernmental Receivables	2,077,591	1,659,452
Total Restricted Current Assets	2,077,591	1,659,452
Total Current Assets	18,446,569	20,550,972
NON-CURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	272,982,449	267,524,498
Less: Accumulated Depreciation	(109,998,645)	(102,281,238)
Net Capital Assets	162,983,804	165,243,260
Construction Work in Progress	169,875	3,094,871
Total Capital Assets	163,153,679	168,338,131
Capital Inventory	559,373	-
Total Non-Current Assets	163,713,052	168,338,131
Total Assets	182,159,621	188,889,103
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow of Net Pension Liability	195,619	-
Total Deferred Outflows of Resources	195,619	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	182,355,240	188,889,103
CURRENT LIABILITIES		
Accounts Payable	484,280	481,616
Capital Acquisition and Construction Accounts and Retainages Payable	280,177	490,850
Compensated Absences Payable	167,525	164,942
Accrued Payroll Liabilities	141,580	177,472
Accrued Interest Payable	35,581	33,308
Total Unrestricted Current Liabilities	1,109,143	1,348,188
Total Current Liabilities	1,109,143	1,348,188
NON-CURRENT LIABILITIES		
Other Non-Current Liabilities	1,830,252	1,842,013
Compensated Absences Payable	74,831	66,977
Net Pension Liability	1,482,666	-
Notes Payable	40,000,000	40,000,000
Total Non-Current Liabilities	43,387,749	41,908,990
Total Liabilities	44,496,892	43,257,178
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflow of Net Pension Liability	28,544	-
Total Deferred Inflows of Resources	28,544	-
NET POSITION		
Net Investment in Capital Assets	123,153,679	128,338,131
Restricted for Capital Construction	2,077,591	1,659,452
Unrestricted	12,598,534	15,634,342
Total Net Position	137,829,804	145,631,925
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 182,355,240	\$ 188,889,103

MUNICIPALITY OF ANCHORAGE, ALASKA

Port Fund

Comparative Statements of Revenues, Expenses and Changes in Net Position
For The Years Ended December 31, 2015 and 2014

	2015	2014
OPERATING REVENUES		
Charges for Sales and Services:		
Dockage	\$ 1,142,837	\$ 1,061,272
Wharfage, Dry Bulk	181,234	179,256
Wharfage, Liquid Bulk	1,682,558	900,922
Wharfage, General Cargo	3,608,772	3,414,255
Storage Revenue	327,061	230,883
Office Rental	114,462	135,041
Utilities	45,232	28,675
Miscellaneous	507,769	154,542
Total Charges for Sales and Services	<u>7,609,925</u>	<u>6,104,846</u>
Other:		
Crane Rentals	105,858	43,375
Industrial Park Lease Rentals	4,363,254	4,182,255
POL Value Yard Fees	191,560	231,774
Total Other	<u>4,660,672</u>	<u>4,457,404</u>
Total Operating Revenues	<u>12,270,597</u>	<u>10,562,250</u>
OPERATING EXPENSES		
Operations:		
Personnel Services	2,507,200	2,540,648
PERS On-behalf and Pension Expenses	21,941	-
Supplies	126,534	186,802
Other Services and Charges	13,444,548	3,564,257
Charges from Other Departments	591,109	626,392
Total Operations	<u>16,691,332</u>	<u>6,918,099</u>
Depreciation	<u>7,733,968</u>	<u>8,026,147</u>
Total Operating Expenses	<u>24,425,300</u>	<u>14,944,246</u>
Operating Loss	(12,154,703)	(4,381,996)
NON-OPERATING REVENUES (EXPENSES)		
Intergovernmental Revenues- PERS On-behalf	18,075	-
Investment Income-Short Term Investments	344,603	211,006
Security Fees	1,426,724	1,361,865
Right-of-Way Fees	164,678	174,968
Interest on Long-Term Obligations	(407,004)	(397,024)
Security Contract	(1,425,306)	(1,367,737)
Loss on Disposal of Capital Assets	(243,779)	-
Total Non-Operating Revenues (Expenses)	<u>(122,009)</u>	<u>(16,922)</u>
Loss before Contributions and Transfers	(12,276,712)	(4,398,918)
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	7,834,571	2,882,353
Transfers to Other Funds:		
Municipal Service Assessment	(2,056,004)	(533,731)
Transfers to Other Funds	-	(5,000)
Total Contributions and Transfers	<u>5,778,567</u>	<u>2,343,622</u>
Change in Net Position	(6,498,145)	(2,055,296)
Net Position, January 1, as restated	144,327,949	147,687,221
Net Position, December 31	<u>\$ 137,829,804</u>	<u>\$ 145,631,925</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	\$ 12,499,366	\$ 10,132,676
Payments to Employees	(2,524,906)	(2,471,588)
Payments to Vendors	(13,690,662)	(3,569,139)
Internal Activity - Payments Made to Other Funds	(591,109)	(626,392)
Net Cash Provided by Operating Activities	<u>(4,307,311)</u>	<u>3,465,557</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Transfer to Other Funds	(2,056,004)	(538,731)
Security Contract	1,418	(5,872)
Right of Way & Security Fees	164,678	174,968
Net Cash Used by Non-Capital Financing Activities	<u>(1,889,908)</u>	<u>(369,635)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(2,762,657)	(6,863,023)
Proceeds from Disposition of Capital Assets	3,084	-
Financing Costs on Long-Term Obligations	(404,731)	(363,716)
Grant Proceeds Capital	6,152,664	1,247,658
Net Cash Used by Capital and Related Financing Activities	<u>2,988,360</u>	<u>(5,979,081)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	358,336	236,164
Net Cash Provided by Investing Activities	<u>358,336</u>	<u>236,164</u>
Net Increase (Decrease) in Cash	(2,850,523)	(2,646,995)
Cash, January 1	17,193,669	19,840,664
Cash, December 31	<u>\$ 14,343,146</u>	<u>\$ 17,193,669</u>
COMPONENTS OF CASH		
Cash	\$ 150	\$ 150
Cash in Central Treasury	10,113,362	10,205,074
Capital Acquisition and Construction Accounts	4,229,634	6,988,445
Cash and Cash Equivalents, December 31	<u>\$ 14,343,146</u>	<u>\$ 17,193,669</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Loss	\$ (12,154,703)	\$ (4,381,996)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:		
Depreciation	7,733,968	8,026,147
PERS Relief- Noncash Expenses	18,075	-
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	228,769	(429,574)
Prepaid Items and Deposits	(110,483)	(1,096)
Deferred Outflows of Resources Related to Pensions	(133,806)	-
Accounts Payable	2,664	185,404
Compensated Absences Payable	10,437	23,655
Net Pension Liability	268,144	-
Other Non-Current Liabilities	(11,761)	(2,388)
Accrued Payroll Liability	(35,892)	45,405
Deferred Inflows of Resources Related to Pensions	(122,723)	-
Net Cash Provided by Operating Activities	<u>\$ (4,307,311)</u>	<u>\$ 3,465,557</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	\$ 280,177	\$ 490,850
Capital Inventory Additions, net of sale	559,373	-
Total Noncash Investing, Capital, and Financing Activities	<u>\$ 839,550</u>	<u>\$ 490,850</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2015

	Estimated	Actual	Variance With Final Budget
REVENUES:			
Dockage	\$ 1,059,736	\$ 1,142,837	\$ 83,101
Wharfage, Dry Bulk	172,029	181,234	9,205
Wharfage, Liquid Bulk	1,057,064	1,682,558	625,494
Wharfage, General Cargo	3,462,981	3,608,772	145,791
Storage Revenue	60,000	327,061	267,061
Office Rental	36,000	114,462	78,462
Utilities	17,704	45,232	27,528
Crane Rentals	52,500	105,858	53,358
Industrial Park Lease	4,327,599	4,363,254	35,655
Investment Income - Short-term Investments	200,000	344,603	144,603
Right-of-Way Fees	160,000	164,678	4,678
POL Value Yard Fees	370,000	191,560	(178,440)
Security Fees	1,394,643	1,426,724	32,081
Loss on Disposition of Assets	-	(243,779)	(243,779)
Intergovernmental Revenue- PERS On-behalf	6,127,378	18,075	(6,109,303)
Capital Contributions	1,000	7,834,571	7,833,571
Miscellaneous	146,000	507,769	361,769
TOTAL	<u>\$ 18,644,634</u>	<u>\$ 21,815,469</u>	<u>\$ 3,170,835</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2015

	Authorizations	Actual	Variance With Final Budget
EXPENSES:			
Personnel Services	\$ 2,738,414	\$ 2,507,200	\$ 231,214
PERS On-behalf and Pension Expenses	-	21,941	(21,941)
Supplies	240,300	126,534	113,766
Other Services and Charges	14,214,962	13,444,548	770,414
Charges from Other Departments	675,377	591,109	84,268
Municipal Service Assessment	799,197	2,056,004	(1,256,807)
Depreciation	7,366,442	7,733,968	(367,526)
Financing Costs on Short-term Obligations	456,400	407,004	49,396
Security Contract	1,425,306	1,425,306	-
Transfer to Other Funds	1,000	-	1,000
TOTAL	<u>\$ 27,917,398</u>	<u>\$ 28,313,614</u>	<u>\$ (396,216)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Port Plant and Depreciation
For The Year Ended December 31, 2015
(In Thousands)

	Plant				Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/15	Additions	Retirements	Balance 12/31/15	Balance 1/1/15	Additions	Retirements	Balance 12/31/15	
CAPITAL ASSETS									
Land	\$ 20,101	\$ -	\$ -	\$ 20,101	\$ -	\$ -	\$ -	\$ -	\$ 20,101
Infrastructure	127,460	1,737	-	129,197	76,712	3,664	-	80,376	48,821
Buildings	6,169	900	-	7,069	3,754	139	-	3,893	3,176
Building Improvements	377	-	-	377	325	17	-	342	35
Land Improvements	101,448	2,491	-	103,939	12,467	3,291	-	15,758	88,181
Vehicles	633	-	17	616	629	3	16	616	-
Machinery and Equipment	11,011	340	-	11,351	8,109	611	-	8,720	2,631
Computer Equipment	138	9	2	145	119	9	-	128	17
Computer Software	18	-	-	18	18	-	-	18	-
Office Equipment	148	-	-	148	148	-	-	148	-
Art	21	-	-	21	-	-	-	-	21
Total Capital Assets	267,524	5,477	19	272,982	102,281	7,734	16	109,999	162,983
Construction Work in Progress	3,095	4,727	7,652	170	-	-	-	-	170
Capital Inventory	-	559	-	559	-	-	-	-	559
TOTAL	\$ 270,619	\$ 10,763	\$ 7,671	\$ 273,711	\$ 102,281	\$ 7,734	\$ 16	\$ 109,999	\$ 163,712

MUNICIPALITY OF ANCHORAGE, ALASKA
 Port Fund
 Comparative Annual Operating Revenue Relationships
 For the Years Ended December 31, 2015

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Total Tonnage	4,135,214	3,752,995	3,408,158	3,455,706	3,773,584
Operating Revenues	\$ 10,371,000	\$ 10,214,867	\$ 10,069,028	\$ 10,562,250	\$ 12,270,597
Average Revenue Per Ton	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Net Position
December 31, 2015 and 2014

	2015	2014
CURRENT ASSETS		
Cash	\$ 200	\$ 200
Capital Acquisition and Construction Accounts	256,218	3,504,571
Interest Receivable	-	7
Intergovernmental Receivables	430,094	2,136,880
Accounts Receivable	780	787
Notes Receivable	-	381
Prepaid Items	6,325	9,281
Total Current Assets	693,617	5,652,107
NON-CURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	102,317,638	99,441,572
Less: Accumulated Depreciation	(42,085,722)	(39,594,904)
Net Capital Assets	60,231,916	59,846,668
Construction Work in Progress	937,840	428,397
Restricted Intergovernmental Receivables	4,446,305	-
Long-Term Notes Receivable	-	1,684
Total Non-Current Assets	65,616,061	60,276,749
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow of Net Pension Liability	130,799	-
Total Deferred Outflows of Resources	130,799	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	66,440,477	65,928,856
CURRENT LIABILITIES		
Accounts Payable	12,105	38,984
Accrued Payroll Liabilities	65,616	79,716
Compensated Absences Payable	80,765	87,740
Security Deposits	7,817	7,850
Unearned Revenues	94,770	78,078
Capital Acquisition and Construction Accounts and Retainages Payable	114,231	30,593
Total Current Liabilities	375,304	322,961
NON-CURRENT LIABILITIES		
Compensated Absences Payable	-	3,026
Net Pension Liability	991,376	-
Total Non-Current Liabilities	991,376	3,026
Total Liabilities	1,366,680	325,987
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows of Net Pension Liability	19,086	-
Total Deferred Inflows of Resources	19,086	-
NET POSITION		
Net Investment in Capital Assets	61,169,756	60,275,065
Restricted for Capital Acquisitions and Construction	4,446,305	1,938,954
Unrestricted	(561,350)	3,388,850
Total Net Position	65,054,711	65,602,869
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION	\$ 66,440,477	\$ 65,928,856

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2015 and 2014

	2015	2014
OPERATING REVENUES		
Charges for Services	\$ 1,507,979	\$ 1,449,228
Total Operating Revenues	1,507,979	1,449,228
OPERATING EXPENSES		
Personnel Services	1,168,193	1,142,597
PERS On-behalf and Pension Expenses	153,519	-
Supplies	108,061	100,576
Other Services and Charges	1,776,989	504,507
Charges to Other Departments	(243,861)	(348,277)
Depreciation	2,490,818	2,326,561
Total Operating Expenses	5,453,719	3,725,964
Operating Loss	(3,945,740)	(2,276,736)
NON-OPERATING REVENUES		
Intergovernmental Revenues- Non-capital	394,686	260,620
Intergovernmental Revenues- PERS On-behalf	12,624	-
Investment Income	113,630	41,896
Non-Operating Revenues	520,940	302,516
Loss Before Contributions and Transfers	(3,424,800)	(1,974,220)
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	3,655,461	2,138,653
Municipal Service Assessment	(40,051)	(44,651)
Total Contributions and Transfers	3,615,410	2,094,002
Change in Net Position	190,610	119,782
Net Position, January 1, as restated	64,864,101	65,483,087
Net Position, December 31	\$ 65,054,711	\$ 65,602,869

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	\$ 1,526,710	\$ 1,436,749
Payments to Employees	(1,192,294)	(1,120,837)
Payments to Vendors	(1,908,973)	(585,585)
Payments for Interfund Services Used	243,861	348,277
Net Cash Provided by Operating Activities	<u>(1,330,696)</u>	<u>78,604</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Intergovernmental Revenues	394,686	-
Grant Proceeds Non-Capital	(232,167)	323,177
Transfers to Other Funds	(40,051)	(44,651)
Due to Other Funds	-	(261,585)
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>122,468</u>	<u>16,941</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(3,301,871)	(2,618,876)
Grant Proceeds Capital	1,148,109	1,440,548
Net Cash Used by Capital and Related Financing Activities	<u>(2,153,762)</u>	<u>(1,178,328)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	113,637	41,902
Net Cash Provided by Investing Activities	<u>113,637</u>	<u>41,902</u>
Net Decrease in Cash	(3,248,353)	(1,040,881)
Cash, January 1	3,504,771	4,545,652
Cash, December 31	<u>\$ 256,418</u>	<u>\$ 3,504,771</u>
COMPONENTS OF CASH:		
Cash	\$ 200	\$ 200
Capital Acquisition and Construction Accounts	256,218	3,504,571
Cash and Cash Equivalents, December 31	<u>\$ 256,418</u>	<u>\$ 3,504,771</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating Loss	\$ (3,945,740)	\$ (2,276,736)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:		
Depreciation Expense	2,490,818	2,326,561
PERS Relief- Noncash Expenses	12,624	-
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	7	(195)
Prepaid Items	2,956	1,877
Notes Receivable	2,065	1,406
Deferred Outflows of Resources Related to Pensions	(95,779)	-
Accounts Payable	(26,879)	17,621
Accrued Payroll Liabilities	(14,100)	15,848
Compensated Absences Payable	(10,001)	5,912
Net Pension Liability	303,288	-
Security Deposits	(33)	1,391
Unearned Revenue	16,692	(15,081)
Deferred Inflows of Resources Related to Pensions	(66,614)	-
Net Cash Provided by Operating Activities	<u>(1,330,696)</u>	<u>78,604</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	114,231	30,593
Total Noncash Investing, Capital, and Financing Activities	<u>\$ 114,231</u>	<u>\$ 30,593</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2015

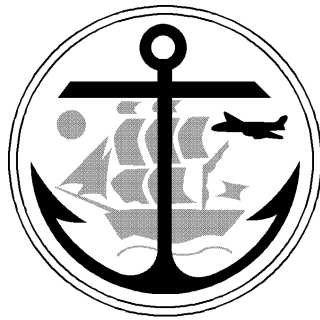
REVENUES	Estimated	Actual	Variance With Final Budget
Airport Lease Fees	\$ 687,000	\$ 692,194	\$ 5,194
Leases and Rentals	457,000	334,017	(122,983)
Permanent Parking Fees	275,000	258,795	(16,205)
Merrill Field Fuel Fees	52,000	67,396	15,396
Medivac Taxiway Use Fees	50,000	51,888	1,888
Vehicle Parking	40,000	60,749	20,749
Investment Income	37,000	113,630	76,630
State Aviation Fuel Fees	18,000	12,961	(5,039)
Transient Parking Fees	10,000	7,581	(2,419)
Other	3,000	4,711	1,711
Aircraft Impoundments	1,000	305	(695)
Capital Contributions	-	3,655,461	3,655,461
Intergovernmental Revenue- Non-capital	1,733,965	394,687	(1,339,278)
Intergovernmental Revenue- PERS On-behalf	-	12,624	12,624
Airport Damage Recovery	-	10,524	10,524
Reimbursed Costs	-	6,858	6,858
TOTAL	\$ 3,363,965	\$ 5,684,381	\$ 2,320,416

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2015

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 1,146,785	\$ 1,168,193	\$ (21,408)
PERS On-behalf and Pension Expenses	-	153,519	(153,519)
Supplies	131,000	108,061	22,939
Municipal Service Assessment	37,208	40,051	(2,843)
Other Services and Charges	2,114,499	1,776,989	337,510
Charges to Other Departments	(580,060)	(243,861)	(336,199)
Depreciation	2,450,000	2,490,818	(40,818)
TOTAL	\$ 5,299,432	\$ 5,493,770	\$ (194,338)

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Airport Plant and Depreciation
December 31, 2015
(In Thousands)

	Municipal Airport Plant				Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/15	Additions	Retirements	Balance 12/31/15	Balance 1/1/15	Additions	Retirements	Balance 12/31/15	
CAPITAL ASSETS									
Land	\$ 18,268	\$ 689	\$ -	\$ 18,957	\$ -	\$ -	\$ -	\$ -	\$ 18,957
Land Improvements	17,984	-	-	17,984	4,101	589	-	4,690	13,294
Infrastructure	48,123	1,187	-	49,310	25,896	1,128	-	27,024	22,286
Buildings	5,897	972	-	6,869	4,689	91	-	4,780	2,089
Building Improvements	2,178	1	-	2,179	301	73	-	374	1,805
Vehicles	723	-	-	723	649	26	-	675	48
Machinery and Equipment	6,134	26	-	6,160	3,826	583	-	4,409	1,751
Computer Software	64	-	-	64	64	-	-	64	-
Computer Equipment	40	1	-	41	38	1	-	39	2
Office Furniture and Fixtures	31	-	-	31	31	-	-	31	-
Total Capital Assets	99,442	2,876	-	102,318	39,595	2,491	-	42,086	60,232
Construction Work in Progress	428	3,425	2,916	937	-	-	-	-	937
TOTAL	\$ 97,378	\$ 6,301	\$ 2,916	\$ 103,255	\$ 39,595	\$ 2,491	\$ -	\$ 42,086	\$ 61,169



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MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Comparative Statements of Net Position
December 31, 2015 and 2014

	2015	2014
CURRENT ASSETS		
Equity in General Cash Pool	\$ 4,747,568	\$ 8,730,451
Capital Acquisition and Construction Accounts	2,163,866	1,822,850
Automotive Parts and Fuel Inventories, at Cost	306,141	345,270
Total Current Assets	7,217,575	10,898,571
CAPITAL ASSETS		
Capital Assets, at Cost	62,295,103	57,463,158
Less: Accumulated Depreciation	(42,281,399)	(39,946,637)
Net Capital Assets	20,013,704	17,516,521
Capital Acquisitions in Progress	544,469	730,892
Total Capital Assets	20,558,173	18,247,413
Total Assets	27,775,748	29,145,984
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows related to Net Pension Liability	392,928	-
Total Deferred Outflows of Resources	392,928	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	28,168,676	29,145,984
CURRENT LIABILITIES		
Accounts Payable	200,005	246,454
Accrued Payroll Liabilities	141,165	196,745
Capital Acquisition Accounts Payable	10,559	9,272
Due to Heritage Land Bank Fund	85,000	85,000
Compensated Absences Payable	223,057	246,355
Total Current Liabilities	659,786	783,826
NON-CURRENT LIABILITIES		
Advance from Heritage Land Bank Fund	1,445,000	1,530,000
Net Pension Liability	2,978,146	-
Total Non-Current Liabilities	4,423,146	1,530,000
Total Liabilities	5,082,932	2,313,826
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows related to Net Pension Liability	57,336	-
Total Deferred Inflows of Resources	57,336	-
NET POSITION		
Net Investment in Capital Assets	20,558,173	18,247,413
Unrestricted	2,470,235	8,584,745
Total Net Position	23,028,408	26,832,158
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 28,168,676	\$ 29,145,984

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Comparative Statements of Revenues, Expenses, and Changes in Fund Net Position
For the Years Ended December 31, 2015 and 2014

	2015	2014
OPERATING REVENUES		
Charges for Services - Intragovernmental Billings	\$ 9,712,389	\$ 9,916,523
Total Operating Revenues	9,712,389	9,916,523
OPERATING EXPENSES		
Personnel Services	4,018,602	4,168,053
PERS On-behalf and Pension Expenses	164,488	-
Supplies	1,231,503	1,264,055
Other Services and Charges	427,751	306,888
Charges from Other Departments	1,854,983	1,667,488
Depreciation	4,280,652	4,148,592
Total Operating Expenses	11,977,979	11,555,076
Operating Loss	(2,265,590)	(1,638,553)
NON-OPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- PERS On-behalf	35,986	-
Investment Income	121,266	134,528
Interest Expense	(29,917)	(40,002)
Gain on Disposition of Capital Assets	46,314	184,587
Other Revenue	58,547	122,180
Total Non-operating Revenues	232,196	401,293
Loss Before Contributions	(2,033,394)	(1,237,260)
CONTRIBUTIONS		
Capital Contributions	743,696	98,563
Total Contributions	743,696	98,563
Change in Net Position	(1,289,698)	(1,138,697)
Net Position, January 1, as restated	24,318,106	27,970,855
Net Position, December 31	\$ 23,028,408	\$ 26,832,158

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2015 and 2014

	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 9,770,936	\$ 10,038,703
Payments to Employees	(4,097,480)	(4,051,048)
Payments to Vendors	(1,666,574)	(1,554,503)
Payments for Interfund Services Used	(1,854,983)	(1,667,488)
Net Cash Provided by Operating Activities	2,151,899	2,765,664
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(5,846,429)	(2,759,173)
Interest Expense on Interfund Loan	(29,917)	(40,002)
Principal Payments on Intefund Loan	(85,000)	(85,000)
Gain on Disposition of Capital Assets	46,314	184,587
Net Cash Used by Capital and Related Financing Activities	(5,915,032)	(2,699,588)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	121,266	134,528
Net Cash Provided by Investing Activities	121,266	134,528
Net Increase (Decrease) in Cash	(3,641,867)	200,604
Cash, January 1	10,553,301	200,604
Cash, December 31	\$ 6,911,434	\$ 401,208
COMPONENTS OF CASH		
Cash in Central Treasury	\$ 4,747,568	\$ 8,730,451
Capital Acquisition and Construction Accounts	2,163,866	1,822,850
Cash and Cash Equivalents, December 31	\$ 6,911,434	\$ 10,553,301
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Loss	\$ (2,265,590)	\$ (1,638,553)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:		
Depreciation	4,280,652	4,148,592
PERS Relief- Noncash Expense	35,986	-
Other Revenues	58,547	122,180
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Inventories	39,129	21,502
Prepaid Items	-	-
Accounts Receivable	-	-
Deferred Outflows of Resources Related to Pensions	(273,754)	-
Accounts Payable	(46,449)	(5,062)
Accrued Payroll Liabilities	(55,580)	53,969
Compensated Absences Payable	(23,298)	63,036
Net Pension Liability	636,561	-
Deferred Inflows of Resources Related to Pensions	(234,305)	-
Net Cash Provided by Operating Activities	\$ 2,151,899	\$ 2,765,664
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	\$ 10,559	\$ 9,272
Contributed Capital and Equipment	743,696	98,563
Total Noncash Investing, Capital, and Financing Activities	\$ 754,255	\$ 107,835

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2015

REVENUES	Estimated	Actual	Variance With Final Budget
	Intragovernmental Billings	\$ 9,744,080	\$ 9,712,389
Intergovernmental Revenue- PERS On-behalf	-	35,986	35,986
Capital Contributions	-	743,696	743,696
Investment Income	162,000	121,266	(40,734)
Gain (Loss) on Disposition of Capital Assets	(317,753)	46,314	364,067
Other Revenue	142,000	58,547	(83,453)
TOTAL	\$ 9,730,327	\$ 10,718,198	\$ 987,871

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2015

EXPENSES	Authorizations	Actual	Variance With Final Budget
	Personnel Services	\$ 4,488,700	\$ 4,018,602
PERS On-behalf and Pension Expenses	-	164,488	(164,488)
Supplies	1,393,500	1,231,503	161,997
Other Services and Charges	305,000	427,751	(122,751)
Charges from Other Departments	1,963,815	1,854,983	108,832
Interest Expense	-	40,002	(40,002)
Depreciation	5,658,321	4,280,652	1,377,669
TOTAL	\$ 13,809,336	\$ 12,017,981	\$ 1,791,355

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Equipment Maintenance Capital Assets and Depreciation
December 31, 2015
(In Thousands)

CAPITAL ASSETS	Capital Assets				Accumulated Depreciation				Net Book Value of Capital Assets
	Balance 1/1/15	Additions	Retirements	Balance 12/31/15	Balance 1/1/15	Additions	Retirements	Balance 12/31/15	
	Land	\$ 1,119	\$ 1,987	\$ -	\$ 3,106	\$ -	\$ -	\$ -	
Buildings	1,350	1,761	-	3,111	199	56	-	255	2,856
Vehicles	47,884	856	1,454	47,286	35,006	3,507	1,406	37,107	10,179
Machinery and Equipment	6,913	2,254	572	8,595	4,582	719	559	4,742	3,853
Office Equipment	197	-	-	197	160	17	-	177	20
Total Capital Assets	57,463	6,858	2,026	62,295	39,947	4,299	1,965	42,281	20,014
Capital Acquisitions in Progress	731	5,908	6,095	544	-	-	-	-	544
TOTAL	\$ 58,194	\$ 12,766	\$ 8,121	\$ 62,839	\$ 39,501	\$ 4,299	\$ 1,965	\$ 42,281	\$ 20,558

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Net Position
December 31, 2015 and 2014

	2015	2014
CURRENT ASSETS		
Prepaid Items	\$ 702,194	\$ 820,963
Total Current Assets	702,194	820,963
Restricted Assets:		
Master Lease Agreement Escrow	-	142,939
Total Restricted Assets	-	142,939
CAPITAL ASSETS		
Capital Assets, at Cost	37,481,888	34,154,101
Less: Accumulated Depreciation and Amortization	(32,601,732)	(31,511,852)
Net Capital Assets	4,880,156	2,642,249
Capital Acquisitions in Progress	40,034,389	29,493,828
Total Capital Assets	44,914,545	32,136,077
Total Assets	45,616,739	33,099,979
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows related to Net Pension Liability	1,101,794	-
Total Deferred Outflows of Resources	1,101,794	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	46,718,533	33,099,979
CURRENT LIABILITIES		
Accounts Payable	443,457	299,042
Accrued Payroll Liabilities	312,126	479,060
Capital Acquisition and Construction Accounts and Retainage Payable	5,405,998	80,898
Compensated Absences Payable	561,583	566,121
Due to Areawide General Fund	4,527,318	1,579,315
Accrued Interest Payable	75,567	82,441
Long-term Obligations Maturing Within One Year	3,260,168	2,907,087
Total Current Liabilities	14,586,217	5,993,964
Liabilities Payable from Restricted Assets:		
Capital Acquisition and Construction Accounts and Retainage Payable	-	142,939
Total Liabilities Payable from Restricted Assets	-	142,939
NON-CURRENT LIABILITIES		
Compensated Absences Payable	25,818	154,359
Net Pension Liability	8,350,894	-
Capital Leases Payable	15,893,502	12,403,170
Total Non-Current Liabilities	24,270,214	12,557,529
Total Liabilities	38,856,431	18,694,432
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows related to Net Pension Liability	160,772	-
Total Deferred Inflows of Resources	160,772	-
NET POSITION		
Net Investment in Capital Assets	25,760,875	16,825,820
Unrestricted	(18,059,545)	(2,420,273)
Total Net Position	7,701,330	14,405,547
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 46,718,533	\$ 33,099,979

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2015 and 2014

	2015	2014
OPERATING REVENUES		
Charges for Services - Intragovernmental Billings	\$ 14,259,969	\$ 14,629,222
Total Operating Revenues	14,259,969	14,629,222
OPERATING EXPENSES		
Personnel Services	8,104,962	7,336,155
PERS On-behalf and Pension Expenses	763,414	-
Supplies	51,139	51,646
Other Services and Charges	3,560,289	2,655,214
Charges from Other Departments	774,408	982,883
Depreciation and Amortization	1,121,533	988,600
Total Operating Expenses	14,375,745	12,014,498
Operating Income	(115,776)	2,614,724
NON-OPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- PERS On-behalf	103,139	-
Investment Loss	(108,238)	(37,027)
Other Revenue	2,231	3,000
Interest on Long-term Obligations	(305,139)	(473,533)
Cost of Issuance	(9,526)	(15,516)
Loss on Disposal of Capital Assets	(2,925)	-
Total Non-Operating Revenues (Expenses)	(320,458)	(523,076)
Income before Contributions and Transfers	(436,234)	2,091,648
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	-	27,000
Transfers to Other Funds	(19,110)	(8,200)
Transfers from Other Funds	500,724	1,777,960
Total Contributions and Transfers	481,614	1,796,760
Change in Net Position	45,380	3,888,408
Net Position, January 1, as restated	7,655,950	10,517,139
Net Position, December 31	\$ 7,701,330	\$ 14,405,547

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 14,262,200	\$ 14,632,222
Payments to Employees	(8,404,975)	(7,301,676)
Payments to Vendors	(3,348,244)	(3,262,094)
Payments for Interfund Services Used	(774,408)	(982,883)
Net Cash Provided by Operating Activities	<u>1,734,573</u>	<u>3,085,569</u>
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Due to Other Funds	2,948,003	1,021,537
Transfers from Other Funds	(19,110)	(8,200)
Net Cash Used by Non-Capital and Related Financing Activities	<u>2,928,893</u>	<u>1,013,337</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(2,907,087)	(2,306,618)
Interest Payments on Long-Term Obligations	(321,539)	(453,628)
Transfers from Other Funds	500,724	1,777,960
Acquisition and Construction of Capital Assets	(8,543,248)	(11,998,980)
Gain from Disposition of Capital Assets	(34,578)	-
Proceeds from Issuance of Debt	6,750,500	8,033,000
Net Cash Used in Capital and Related Financing Activities	<u>(4,555,228)</u>	<u>(4,948,266)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Loss	(108,238)	(37,027)
Sale of Investments	-	-
Net Cash Used by Investing Activities	<u>(108,238)</u>	<u>(37,027)</u>
Net Decrease in Cash	-	(886,387)
Cash, January 1	-	886,387
Cash, December 31	<u>-</u>	<u>-</u>
COMPONENTS OF CASH		
Cash and cash equivalents	-	-
Capital Acquisition and Construction Accounts	-	-
Cash and Cash Equivalents, December 31	<u>\$ -</u>	<u>\$ -</u>
RECONCILIATION OF OPERATING INCOME TO CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ (115,776)	\$ 2,614,724
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Depreciation and Amortization	1,121,533	988,600
PERS Relief- Noncash Expenses	103,139	-
Other Revenue	2,231	3,000
Changes in Assets, Deferred Outflows and Inflows, and Liabilities Which Increase (Decrease) Cash:		
Prepaid Items and Deposits	118,769	(272,964)
Deferred Outflows of Resources Related to Pensions	(781,842)	-
Accounts Payable	144,415	(282,270)
Accrued Payroll Liabilities	(166,934)	73,697
Compensated Absences Payable	(133,079)	(39,218)
Net Pension Liability	2,064,327	-
Deferred Inflows of Resources Related to Pensions	(622,210)	-
Total Cash Provided by Operating Activities	<u>1,734,573</u>	<u>3,085,569</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	5,405,998	223,837
Contributed Capital	-	27,000
Total Non-Cash Investing, Capital, and Financing Activities	<u>\$ 5,405,998</u>	<u>\$ 250,837</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2015

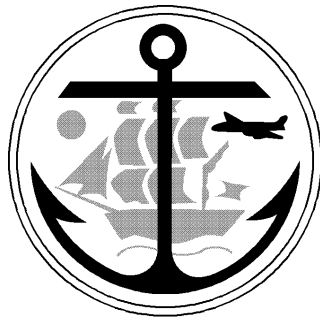
REVENUES	Estimated	Actual	Variance With Final Budget
Intragovernmental Billings	\$ 15,533,823	\$ 14,259,969	\$ (1,273,854)
Investment Loss - Short-term Investments	-	(108,238)	(108,238)
Intergovernmental Revenue- PERS On-behalf	-	103,139	103,139
Other Revenue	5,000	2,230	(2,770)
Transfers from Other Funds:			
Areawide General Fund	-	474,420	474,420
Fire Service Area Fund	-	3,085	3,085
Electric Utility Fund	-	8,579	8,579
Water Utility Fund	-	7,320	7,320
WasteWater Utility Fund	-	7,320	7,320
TOTAL	\$ 15,538,823	\$ 14,757,824	\$ (780,999)

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2015

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 8,862,714	\$ 8,104,962	\$ 757,752
PERS On-behalf and Pension Expenses	-	763,414	(763,414)
Supplies	44,270	51,139	(6,869)
Other Services and Charges	3,837,442	3,560,289	277,153
Transfers to Other Funds	19,120	19,110	10
Charges from Other Departments	742,026	774,408	(32,382)
Depreciation and Amortization	1,121,533	1,121,533	-
Interest on Long-Term Obligations	305,978	305,139	839
Cost of Issuance	15,000	9,526	5,474
Loss on Disposition of Capital Assets	-	2,925	(2,925)
TOTAL	\$ 14,948,083	\$ 14,712,445	\$ 235,638

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Property and Equipment, Depreciation and Amortization
December 31, 2015
(In Thousands)

	Property and Equipment				Accumulated Depreciation and Amortization				Net Book Value of Assets Property & Equipment
	Balance 1/1/15	Additions	Retirements	Balance 12/31/15	Balance 1/1/15	Additions	Retirements	Balance 12/31/15	
CAPITAL ASSETS									
Computer Equipment	\$ 33,919	\$ 3,356	\$ 35	\$ 37,240	\$ 31,383	\$ 1,105	\$ 32	\$ 32,456	\$ 4,784
Machinery and Equipment	114	7	-	121	85	9	-	94	27
Office Furniture and Fixtures	43	-	-	43	38	5	-	43	-
Building Improvement	78	-	-	78	5	3	-	8	70
Total Capital Assets	34,154	3,363	35	37,482	31,511	1,122	32	32,601	4,881
Capital Acquisitions in Progress	29,493	13,721	3,180	40,034	-	-	-	-	40,034
TOTAL	\$ 63,647	\$ 17,084	\$ 3,215	\$ 77,516	\$ 31,511	\$ 1,122	\$ 32	\$ 32,601	\$ 44,915



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MUNICIPALITY OF ANCHORAGE, ALASKA
General Liability and Workers' Compensation Fund
Comparative Statements of Net Position
For the Years Ended December 31, 2015 and 2014

	2015	2014
CURRENT ASSETS		
Equity in General Cash Pool	\$ 22,066,841	\$ 18,906,423
Due from Other Funds	62,688	328,033
Prepaid Items	362,685	419,692
Total Current Assets	22,492,214	19,654,148
NON-CURRENT ASSETS		
Advances to Other Funds	461,296	1,955,713
TOTAL ASSETS	22,953,510	21,609,861
CURRENT LIABILITIES		
Accounts Payable	230,384	280,071
Accrued Payroll Liabilities	17,882	15,802
Compensated Absences Payable	9,255	6,706
Claims Payable	16,858,327	9,919,875
Claims Incurred but Not Reported	2,707,727	2,506,356
Total Current Liabilities	19,823,575	12,728,810
NON-CURRENT LIABILITIES		
Compensated Absences Payable	14,588	15,954
Claims Incurred but Not Reported	6,320,440	5,604,697
Total Non-Current Liabilities	6,335,028	5,620,651
Total Liabilities	26,158,603	18,349,461
NET POSITION		
Unrestricted	(3,205,093)	3,260,400
Total Net Position (Deficit)	(3,205,093)	3,260,400
TOTAL LIABILITIES AND NET POSITION	\$ 22,953,510	\$ 21,609,861

MUNICIPALITY OF ANCHORAGE, ALASKA
General Liability and Workers' Compensation Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2015 and 2014

	2015	2014
OPERATING REVENUES		
Premium Revenue	\$ 11,311,822	\$ 11,534,560
Other Revenue	2,878	813
Total Operating Revenues	11,314,700	11,535,373
OPERATING EXPENSES		
Personnel Services	330,081	289,153
Supplies	2,430	-
Services and Charges:		
Insurance Premiums	1,126,337	1,123,587
Claims and Processing Fees Net of Change in Estimated but Not Reported		
Claims of \$917,114 in 2015 and \$816,071 in 2014	14,931,121	8,590,527
Professional Services	154,926	93,948
Other	837	3,029
Total Services and Charges	16,213,221	9,811,091
Charges from Other Departments	1,418,507	1,440,977
Total Operating Expenses	17,964,239	11,541,221
Operating Loss	(6,649,539)	(5,848)
NON-OPERATING REVENUES		
Investment Income	184,046	363,114
Total Non-Operating Revenues	184,046	363,114
Change in Net Position	(6,465,493)	357,266
Net Position, January 1	3,260,400	2,903,134
Net Position (Deficit), December 31	\$ (3,205,093)	\$ 3,260,400

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Liability and Workers' Compensation Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2015 and 2014

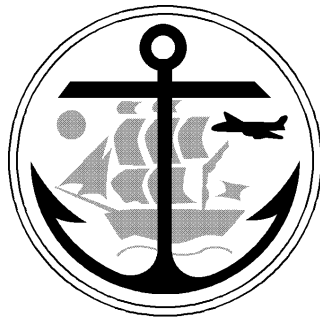
	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 11,314,700	\$ 11,535,373
Payments to Employees	(326,818)	(286,616)
Payments to Vendors	(8,352,765)	(10,268,134)
Payments for Intefund Services Used	(1,418,507)	(1,440,977)
Net Cash Provided (Used) by Operating Activities	1,216,610	(460,354)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Loan payments received on interfund loans	817,182	220,449
Due from Other Funds	(551,837)	(548,482)
Advances to Other Funds	1,494,417	(549,286)
Net Cash Provided (Used) by Non-Capital Financing Activities	1,759,762	(877,319)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	184,046	363,114
Net Cash Provided by Investing Activities	184,046	363,114
Net Increase (Decrease) in Cash	3,160,418	(974,559)
Cash, January 1	18,906,423	19,880,982
Cash, December 31	22,066,841	18,906,423
COMPONENTS OF CASH		
Cash in Central Treasury	22,066,841	18,906,423
Cash and Cash Equivalents, December 31	\$ 22,066,841	\$ 18,906,423
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES		
Operating Loss	\$ (6,649,539)	\$ (5,848)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:		
Prepaid Items	57,007	(29,133)
Accounts Payable	(49,687)	25,512
Payroll Liabilities Payable	2,080	1,464
Compensated Absences Payable	1,183	1,073
Claims Payable	6,938,452	(1,269,493)
Claims Incurred but Not Reported	917,114	816,071
Net Cash Provided (Used) by Operating Activities	\$ 1,216,610	\$ (460,354)

MUNICIPALITY OF ANCHORAGE, ALASKA
General Liability and Workers' Compensation Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2015

REVENUES	Estimated	Actual	Variance With Final Budget
Intragovernmental Billings	\$ 10,440,853	10,776,244	\$ 335,391
Insurance Recoveries	-	392,445	392,445
Investment Income	119,796	184,046	64,250
Other Revenue	25	146,011	145,986
TOTAL	\$ 10,560,674	\$ 11,498,746	\$ 938,072

MUNICIPALITY OF ANCHORAGE, ALASKA
General Liability and Workers' Compensation Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2015

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 394,151	\$ 330,081	\$ 64,070
Supplies	4,500	2,430	2,070
Insurance Premiums	1,256,073	1,126,337	129,736
Claims and Processing Fees	14,513,979	14,778,631	(264,652)
Professional Services	113,998	154,925	(40,927)
Other Services and Charges	185,500	153,328	32,172
Charges from Other Departments	1,568,874	1,418,507	150,367
TOTAL	\$ 18,037,075	\$ 17,964,239	\$ 72,836



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MUNICIPALITY OF ANCHORAGE, ALASKA
 Medical and Dental Self Insurance Fund
 Comparative Statements of Net Position
 December 31, 2015 and 2014

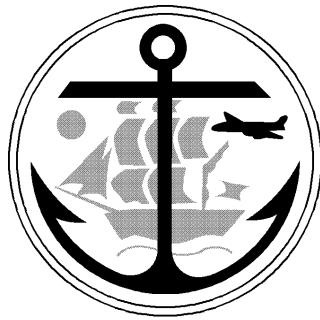
	<u>2015</u>	<u>2014</u>
CURRENT ASSETS		
Equity in General Cash Pool	\$ 10,201,860	\$ 17,377,481
TOTAL ASSETS	<u>10,201,860</u>	<u>17,377,481</u>
CURRENT LIABILITIES		
Accounts Payable	12,700	-
Accrued Payroll Liabilities	9,344	2,388
Compensated Absences Payable	7,007	-
Claims Payable	209,897	985,188
Claims Incurred but Not Reported	8,692,059	6,101,613
Total Current Liabilities	<u>8,931,007</u>	<u>7,089,189</u>
NON-CURRENT LIABILITIES		
Compensated Absences Payable	5,040	-
Total Non-Current Liabilities	<u>5,040</u>	<u>-</u>
Total Liabilities	8,936,047	7,089,189
NET POSITION		
Unrestricted	1,265,813	10,288,292
Total Net Position	<u>1,265,813</u>	<u>10,288,292</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 10,201,860</u>	<u>\$ 17,377,481</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Medical and Dental Self Insurance Fund
 Comparative Statements of Revenues, Expenses and Changes in Net Position
 For the Years Ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES		
Premium Revenue	\$ 54,002,569	\$ 55,584,410
Miscellaneous	20,380	23,860
Total Operating Revenues	<u>54,022,949</u>	<u>55,608,270</u>
OPERATING EXPENSES		
Personnel Services	316,075	153,626
Medical and Dental Claims Net of Change in Estimated but Not Reported	60,749,094	47,412,207
Professional Services	1,432,710	1,415,474
Other Services and Charges	673,761	650,634
Charges from Other Departments	1,620	767
Total Operating Expenses	<u>63,173,260</u>	<u>49,632,708</u>
Operating Income (Loss)	(9,150,311)	5,975,562
NON-OPERATING REVENUES		
Investment Income	127,832	177,047
Total Non-Operating Revenues	<u>127,832</u>	<u>177,047</u>
Change in Net Position	(9,022,479)	6,152,609
Net Position, January 1	10,288,292	4,135,683
Net Position, December 31	<u>\$ 1,265,813</u>	<u>\$ 10,288,292</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Medical and Dental Self Insurance Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 54,022,949	\$ 55,608,270
Payments to Employees	(297,072)	(154,842)
Payments to Vendors	(61,027,710)	(49,364,953)
Payments for Interfund Services Used	(1,620)	(767)
Net Cash Provided by Operating Activities	<u>(7,303,453)</u>	<u>6,087,708</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income (Loss)	127,832	177,047
Net Cash Provided (Used) by Investing Activities	<u>127,832</u>	<u>177,047</u>
Net Increase in Cash	(7,175,621)	6,264,755
Cash, January 1	17,377,481	11,112,726
Cash, December 31	<u>10,201,860</u>	<u>17,377,481</u>
COMPONENTS OF CASH		
Cash in Central Treasury	10,201,860	17,377,481
Cash and Cash Equivalents, December 31	<u>\$ 10,201,860</u>	<u>\$ 17,377,481</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ (9,150,311)	\$ 5,975,562
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Accounts Payable	12,700	(40,166)
Accrued Payroll Liabilities	6,956	2,363
Compensated Absences Payable	12,047	(3,579)
Claims Payable	(775,291)	(33,873)
Claims Incurred but not Reported	2,590,446	187,401
Net Cash Provided by Operating Activities	<u>\$ (7,303,453)</u>	<u>\$ 6,087,708</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	E911 Surcharge (2)	Penalties and Interest	Other (1)	Total
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
2010	474,341,058	4,881,941	8,194,030	17,321,934	-	4,456,600	4,899,410	514,094,973
2011	478,881,526	4,823,011	8,799,894	19,672,105	-	2,821,579	5,288,920	520,287,035
2012	486,360,103	11,303,053	9,540,552	22,219,610	-	4,218,037	5,025,514	538,666,869
2013	490,350,459	11,448,632	9,594,346	22,789,454	-	2,905,395	5,477,236	542,565,522
2014	494,994,945	11,818,369	10,462,835	21,926,133	6,766,679	2,808,100	5,840,906	554,617,967
2015	507,254,110	11,712,417	10,896,152	24,081,507	6,378,754	2,764,394	6,004,335	569,091,669

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

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

Source: Municipality of Anchorage, Finance Department.

MUNICIPALITY OF ANCHORAGE, ALASKA
Summary Debt Service Requirements to Maturity
December 31, 2015

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
2016	\$ 3,389,080	\$ 6,480,728	\$ 45,357,209	\$ 292,100	\$ 6,017,236
2017	3,477,106	6,552,890	45,175,726	297,200	6,091,500
2018	3,574,155	6,134,674	45,462,799	297,200	6,178,450
2019	3,390,871	6,475,916	43,220,287	302,000	6,255,250
2020	3,510,947	6,787,411	42,380,737	300,000	6,330,650
2021	2,829,107	5,244,615	34,871,706	297,750	6,409,450
2022	2,360,928	4,213,229	31,906,938	300,250	6,490,450
2023	2,362,299	4,211,941	31,846,180	302,250	6,575,950
2024	2,093,383	3,579,375	30,018,594	298,750	6,655,200
2025	1,724,629	2,830,169	27,021,703	295,000	6,737,950
2026	1,536,695	2,824,998	19,948,034	296,000	6,823,450
2027	1,530,889	2,815,009	19,898,478	301,500	6,985,950
2028	1,213,626	2,163,830	16,290,733	296,250	6,985,950
2029	899,893	1,495,687	12,560,776	300,750	6,985,700
2030	896,996	1,485,028	12,495,472	294,500	6,984,700
2031	498,208	1,052,292	9,371,259	298,000	6,982,450
2032	373,500	1,018,782	7,474,668	300,750	6,983,450
2033	296,774	801,682	5,841,744	297,750	6,986,950
2034	293,232	803,364	5,838,854	299,250	6,983,800
2035	197,366	639,583	2,943,451	-	6,984,200
2036	-	-	-	-	6,985,400
2037	-	-	-	-	6,987,000
2038	-	-	-	-	6,983,600
2039	-	-	-	-	-
2040	-	-	-	-	-
2041	-	-	-	-	-
2042	-	-	-	-	-
2043	-	-	-	-	-
2044	-	-	-	-	-
TOTAL	\$ 36,449,683	\$ 67,611,203	\$ 489,925,348	\$ 5,667,250	\$ 154,384,686

MUNICIPALITY OF ANCHORAGE, ALASKA
Summary Debt Service Requirements to Maturity
December 31, 2015

Year	Internal Service Funds Notes & Contracts	Enterprise Funds Bonds, Loans Contracts	Total Primary Government	Anchorage School District Bonds	Total Reporting Entity
2016	\$ 3,651,838	\$ 53,445,742	\$ 118,633,932	\$ 85,446,262	\$ 204,080,194
2017	3,724,000	109,506,888	174,825,310	80,701,543	255,526,853
2018	3,724,000	53,276,004	118,647,282	75,058,650	193,705,933
2019	3,724,000	52,361,716	115,730,040	71,553,796	187,283,836
2020	2,667,041	52,037,023	114,013,807	67,344,783	181,358,591
2021	1,729,911	51,430,721	102,813,261	67,281,043	170,094,303
2022	1,083,874	50,510,810	96,866,479	53,084,152	149,950,631
2023	265,866	50,372,597	95,937,084	52,604,253	148,541,337
2024	-	48,322,709	90,968,011	41,948,301	132,916,312
2025	-	48,158,157	86,767,608	32,458,541	119,226,148
2026	-	47,979,699	79,408,876	20,942,039	100,350,915
2027	-	47,495,107	79,026,933	20,916,618	99,943,550
2028	-	47,257,295	74,207,684	17,483,187	91,690,871
2029	-	45,419,417	67,662,223	12,451,930	80,114,153
2030	-	43,413,106	65,569,801	10,075,790	75,645,590
2031	-	40,916,308	59,118,517	8,652,500	67,771,017
2032	-	40,285,243	56,436,393	8,648,850	65,085,243
2033	-	39,642,809	53,867,709	8,644,775	62,512,484
2034	-	39,213,098	53,431,598	7,649,525	61,081,123
2035	-	38,140,337	48,904,937	4,668,875	53,573,812
2036	-	37,822,366	44,807,766	-	44,807,766
2037	-	36,650,081	43,637,081	-	43,637,081
2038	-	22,693,885	29,677,485	-	29,677,485
2039	-	22,486,003	22,486,003	-	22,486,003
2040	-	11,583,500	11,583,500	-	11,583,500
2041	-	11,586,500	11,586,500	-	11,586,500
2042	-	11,586,000	11,586,000	-	11,586,000
2043	-	11,584,000	11,584,000	-	11,584,000
2044	-	11,585,600	11,585,600	-	11,585,600
TOTAL	\$ 20,570,531	\$ 1,176,762,720	\$ 1,951,371,421	\$ 747,615,411	\$ 2,698,986,832

MUNICIPALITY OF ANCHORAGE, ALASKA
 Areawide General Obligation Bonds
 Debt Service Requirements to Maturity
 December 31, 2015

Year	Principal	Interest	Total
2016	\$ 2,213,367	\$ 1,175,713	\$ 3,389,080
2017	2,286,579	1,190,527	3,477,106
2018	2,489,807	1,084,348	3,574,155
2019	2,421,456	969,415	3,390,871
2020	2,653,735	857,212	3,510,947
2021	2,096,924	732,183	2,829,107
2022	1,723,647	637,281	2,360,928
2023	1,804,928	557,371	2,362,299
2024	1,621,898	471,485	2,093,383
2025	1,338,947	385,682	1,724,629
2026	1,217,027	319,668	1,536,695
2027	1,272,857	258,032	1,530,889
2028	1,020,707	192,919	1,213,626
2029	760,808	139,085	899,893
2030	798,830	98,166	896,996
2031	431,392	66,816	498,208
2032	324,635	48,865	373,500
2033	264,240	32,534	296,774
2034	273,845	19,387	293,232
2035	190,000	7,366	197,366
TOTAL	<u>\$ 27,205,629</u>	<u>\$ 9,244,054</u>	<u>\$ 36,449,683</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Fire, Police, Economic & Community Development General Obligation Bonds
 Debt Service Requirements to Maturity
 December 31, 2015

Year	Fire		Police		Economic & Community Development		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2016	\$ 2,339,535	\$ 1,140,944	\$ 129,623	\$ 67,143	\$ 1,901,488	\$ 901,995	\$ 6,480,728
2017	2,494,966	1,176,918	116,592	63,296	1,756,511	944,607	6,552,890
2018	2,512,038	1,063,651	113,797	57,781	1,524,347	863,060	6,134,674
2019	2,625,784	947,547	125,389	52,269	1,931,558	793,369	6,475,916
2020	3,031,879	824,342	129,623	47,786	2,047,516	706,265	6,787,411
2021	2,308,848	680,884	146,163	41,347	1,459,409	607,963	5,244,615
2022	1,709,246	579,284	152,442	34,172	1,190,397	547,688	4,213,229
2023	1,783,660	500,516	159,114	26,575	1,247,261	494,815	4,211,941
2024	1,433,491	415,663	170,551	19,111	1,104,616	435,944	3,579,375
2025	1,073,638	333,241	23,030	5,837	1,012,988	381,436	2,830,169
2026	1,120,486	280,913	24,052	4,811	1,062,454	332,282	2,824,998
2027	1,174,779	224,275	25,111	3,739	1,108,766	278,340	2,815,009
2028	862,135	164,672	20,731	2,619	892,262	221,411	2,163,830
2029	531,181	120,037	15,991	1,722	651,806	174,950	1,495,687
2030	549,273	91,673	16,637	1,059	686,259	140,127	1,485,028
2031	365,075	68,307	17,370	358	490,823	110,360	1,052,292
2032	370,000	50,328	-	-	512,627	85,827	1,018,782
2033	230,000	31,661	-	-	479,955	60,066	801,682
2034	245,000	19,991	-	-	502,282	36,091	803,364
2035	255,000	10,192	-	-	360,000	14,391	639,583
TOTAL	\$ 27,016,014	\$ 8,725,038	\$ 1,386,216	\$ 429,625	\$ 21,923,325	\$ 8,130,986	\$ 67,611,203

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage General Obligation Bonds
Debt Service Requirements to Maturity
December 31, 2015

Year	Principal	Interest	Total
2016	\$ 29,750,987	\$ 15,606,222	\$ 45,357,209
2017	29,505,352	15,670,374	45,175,726
2018	31,150,011	14,312,788	45,462,799
2019	30,345,813	12,874,474	43,220,287
2020	30,917,247	11,463,490	42,380,737
2021	24,888,656	9,983,050	34,871,706
2022	23,014,268	8,892,670	31,906,938
2023	24,035,037	7,811,143	31,846,180
2024	23,359,444	6,659,150	30,018,594
2025	21,436,397	5,585,306	27,021,703
2026	15,410,981	4,537,053	19,948,034
2027	16,128,487	3,769,991	19,898,478
2028	13,329,165	2,961,568	16,290,733
2029	10,275,214	2,285,562	12,560,776
2030	10,739,001	1,756,471	12,495,472
2031	8,075,340	1,295,919	9,371,259
2032	6,527,738	946,930	7,474,668
2033	5,220,805	620,939	5,841,744
2034	5,478,873	359,981	5,838,854
2035	2,830,000	113,451	2,943,451
TOTAL	<u>\$ 362,418,816</u>	<u>\$ 127,506,532</u>	<u>\$ 489,925,348</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 The Alaska Center for Performing Arts Roof Loan
 Debt Service Requirements to Maturity
 December 31, 2015

Year	Principal	Interest	Total
2016	\$ 120,000	\$ 172,100	\$ 292,100
2017	125,000	172,200	297,200
2018	130,000	167,200	297,200
2019	140,000	162,000	302,000
2020	145,000	155,000	300,000
2021	150,000	147,750	297,750
2022	160,000	140,250	300,250
2023	170,000	132,250	302,250
2024	175,000	123,750	298,750
2025	180,000	115,000	295,000
2026	190,000	106,000	296,000
2027	205,000	96,500	301,500
2028	210,000	86,250	296,250
2029	225,000	75,750	300,750
2030	230,000	64,500	294,500
2031	245,000	53,000	298,000
2032	260,000	40,750	300,750
2033	270,000	27,750	297,750
2034	285,000	14,250	299,250
TOTAL	<u>\$ 3,615,000</u>	<u>\$ 2,052,250</u>	<u>\$ 5,667,250</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Internal Service Fund
 Information Technology
 Master Lease Agreement
 Debt Service Requirements to Maturity
 December 31, 2015

Year	Principal	Interest	Total
2016	\$ 3,260,168	\$ 391,669	\$ 3,651,838
2017	3,370,725	353,275	3,724,000
2018	3,449,405	274,595	3,724,000
2019	3,529,960	194,041	3,724,000
2020	2,550,366	116,674	2,667,041
2021	1,670,130	59,781	1,729,911
2022	1,058,844	25,029	1,083,874
2023	264,070	1,796	265,866
TOTAL	<u>\$ 19,153,670</u>	<u>\$ 1,416,860</u>	<u>\$ 20,570,531</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Summary of Enterprise Funds
 Debt Service Requirements to Maturity
 December 31, 2015

Year	Electric Utility Bonds	Water Utility Bonds & Contracts	Wastewater Utility Bonds & Contracts	Solid Waste Bonds & Contracts	Total
2016	\$ 25,449,497	\$ 15,654,223	\$ 10,031,297	\$ 2,310,725	\$ 53,445,742
2017	25,179,497	39,577,964	43,026,676	1,722,751	109,506,888
2018	25,178,097	16,225,946	10,171,509	1,700,452	53,276,004
2019	24,680,747	16,149,375	9,853,442	1,678,152	52,361,716
2020	24,678,147	15,908,219	9,794,805	1,655,852	52,037,023
2021	24,678,347	15,829,682	9,737,163	1,185,529	51,430,721
2022	24,677,897	14,980,259	9,682,704	1,169,950	50,510,810
2023	24,679,897	14,910,631	9,627,700	1,154,370	50,372,597
2024	24,677,772	13,033,884	9,472,263	1,138,791	48,322,709
2025	24,641,283	12,973,786	9,419,876	1,123,211	48,158,157
2026	24,576,923	12,933,446	9,361,696	1,107,633	47,979,699
2027	24,512,909	12,872,711	9,295,032	814,455	47,495,107
2028	24,378,923	12,730,948	9,605,722	541,703	47,257,295
2029	24,246,156	12,370,457	8,268,596	534,208	45,419,417
2030	24,102,973	11,092,950	7,690,470	526,713	43,413,106
2031	23,954,027	9,583,644	7,032,923	345,715	40,916,308
2032	23,795,579	9,339,036	6,809,806	340,822	40,285,243
2033	23,631,223	9,097,795	6,577,861	335,930	39,642,809
2034	23,459,226	8,973,840	6,448,994	331,038	39,213,098
2035	23,277,854	8,964,249	5,898,234	-	38,140,337
2036	23,095,452	8,849,656	5,877,258	-	37,822,366
2037	22,899,706	8,210,250	5,540,125	-	36,650,081
2038	22,693,885	-	-	-	22,693,885
2039	22,486,003	-	-	-	22,486,003
2040	11,583,500	-	-	-	11,583,500
2041	11,586,500	-	-	-	11,586,500
2042	11,586,000	-	-	-	11,586,000
2043	11,584,000	-	-	-	11,584,000
2044	11,585,600	-	-	-	11,585,600
TOTAL	\$ 637,557,619	\$ 300,262,951	\$ 219,224,150	\$ 19,718,000	\$ 1,176,762,720

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility
Debt Service Requirements to Maturity
December 31, 2015

Year	Revenue Bonds		Total
	Principal	Interest	
2016	\$ 7,465,000	\$ 17,984,497	\$ 25,449,497
2017	7,520,000	17,659,497	25,179,497
2018	7,865,000	17,313,097	25,178,097
2019	7,730,000	16,950,747	24,680,747
2020	8,075,000	16,603,147	24,678,147
2021	8,410,000	16,268,347	24,678,347
2022	8,760,000	15,917,897	24,677,897
2023	9,200,000	15,479,897	24,679,897
2024	9,635,000	15,042,772	24,677,772
2025	10,095,000	14,546,283	24,641,283
2026	10,570,000	14,006,923	24,576,923
2027	11,070,000	13,442,909	24,512,909
2028	11,575,000	12,803,923	24,378,923
2029	12,110,000	12,136,156	24,246,156
2030	12,665,000	11,437,973	24,102,973
2031	13,260,000	10,694,027	23,954,027
2032	13,880,000	9,915,579	23,795,579
2033	14,530,000	9,101,223	23,631,223
2034	15,210,000	8,249,226	23,459,226
2035	15,920,000	7,357,854	23,277,854
2036	16,670,000	6,425,452	23,095,452
2037	17,450,000	5,449,706	22,899,706
2038	18,265,000	4,428,885	22,693,885
2039	19,125,000	3,361,003	22,486,003
2040	9,340,000	2,243,500	11,583,500
2041	9,810,000	1,776,500	11,586,500
2042	10,300,000	1,286,000	11,586,000
2043	10,710,000	874,000	11,584,000
2044	11,140,000	445,600	11,585,600
TOTAL	\$ 338,355,000	\$ 299,202,619	\$ 637,557,619

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility
Debt Service Requirements to Maturity
December 31, 2015

Year	Revenue Bonds		Long-term Contracts		Total
	Principal	Interest	Principal	Interest	
2016	\$ 3,710,000	\$ 5,243,236	\$ 5,531,407	\$ 1,169,580	\$ 15,654,223
2017	3,855,000	5,099,536	29,302,428	1,321,000	39,577,964
2018	3,985,000	4,965,957	6,193,275	1,081,714	16,225,946
2019	4,155,000	4,795,591	6,209,969	988,815	16,149,375
2020	4,350,000	4,608,929	6,053,625	895,665	15,908,219
2021	4,535,000	4,421,124	6,068,697	804,861	15,829,682
2022	4,740,000	4,211,447	5,314,982	713,830	14,980,259
2023	4,955,000	4,002,550	5,318,975	634,106	14,910,631
2024	3,385,000	3,817,956	5,276,607	554,321	13,033,884
2025	3,565,000	3,652,894	5,280,720	475,172	12,973,786
2026	4,015,000	3,472,869	5,049,616	395,961	12,933,446
2027	4,225,000	3,277,169	5,050,325	320,217	12,872,711
2028	5,160,000	3,054,275	4,272,211	244,462	12,730,948
2029	5,410,000	2,803,238	3,976,840	180,379	12,370,457
2030	5,675,000	2,538,550	2,758,674	120,726	11,092,950
2031	5,955,000	2,259,430	1,289,868	79,346	9,583,644
2032	6,245,000	1,966,630	1,067,408	59,998	9,339,036
2033	6,560,000	1,652,750	841,058	43,987	9,097,795
2034	6,895,000	1,316,375	731,094	31,371	8,973,840
2035	7,250,000	962,750	731,094	20,405	8,964,249
2036	7,620,000	591,000	629,218	9,438	8,849,656
2037	8,010,000	200,250	-	-	8,210,250
Total	<u>\$ 114,255,000</u>	<u>\$ 68,914,506</u>	<u>\$ 106,948,091</u>	<u>\$ 10,145,354</u>	<u>\$ 300,262,951</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility
Debt Service Requirements to Maturity
December 31, 2015

Year	Revenue Bonds		Long-term Contracts		Total
	Principal	Interest	Principal	Interest	
2016	\$ 800,000	\$ 3,002,719	\$ 5,094,889	\$ 1,133,689	\$ 10,031,297
2017	840,000	2,963,719	38,091,253	1,131,704	43,026,676
2018	880,000	2,924,019	5,452,290	915,200	10,171,509
2019	950,000	2,885,131	5,184,895	833,416	9,853,442
2020	1,010,000	2,840,247	5,188,915	755,643	9,794,805
2021	1,090,000	2,788,928	5,180,426	677,809	9,737,163
2022	1,505,000	2,726,091	4,851,510	600,103	9,682,704
2023	1,855,000	2,645,244	4,600,125	527,331	9,627,700
2024	2,100,000	2,550,738	4,363,197	458,328	9,472,263
2025	2,210,000	2,448,375	4,368,621	392,880	9,419,876
2026	2,570,000	2,334,850	4,129,495	327,351	9,361,696
2027	2,820,000	2,208,075	4,001,549	265,408	9,295,032
2028	3,480,000	2,059,688	3,860,649	205,385	9,605,722
2029	3,645,000	1,890,469	2,585,652	147,475	8,268,596
2030	3,825,000	1,712,100	2,044,679	108,691	7,690,470
2031	4,015,000	1,523,940	1,415,963	78,020	7,032,923
2032	4,210,000	1,326,540	1,216,485	56,781	6,809,806
2033	4,425,000	1,114,875	999,452	38,534	6,577,861
2034	4,650,000	888,000	887,453	23,541	6,448,994
2035	4,890,000	649,500	348,504	10,230	5,898,234
2036	5,140,000	398,750	333,505	5,003	5,877,258
2037	5,405,000	135,125	-	-	5,540,125
TOTAL	<u>\$ 62,315,000</u>	<u>\$ 44,017,121</u>	<u>\$ 104,199,507</u>	<u>\$ 8,692,522</u>	<u>\$ 219,224,150</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Services
Debt Service Requirements to Maturity
December 31, 2015

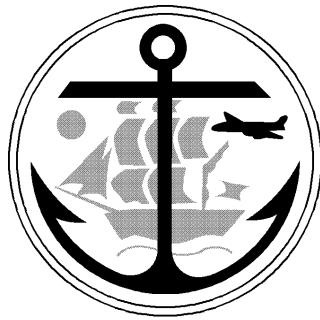
Year	Long-term Contracts		Total
	Principal	Interest	
2016	\$ 2,044,414	\$ 266,311	\$ 2,310,725
2017	1,486,614	236,137	1,722,751
2018	1,486,614	213,839	1,700,452
2019	1,486,613	191,539	1,678,152
2020	1,486,613	169,239	1,655,852
2021	1,038,589	146,940	1,185,529
2022	1,038,589	131,362	1,169,950
2023	1,038,587	115,783	1,154,370
2024	1,038,587	100,204	1,138,791
2025	1,038,586	84,625	1,123,211
2026	1,038,586	69,048	1,107,633
2027	760,986	53,469	814,455
2028	499,650	42,053	541,703
2029	499,650	34,558	534,208
2030	499,650	27,064	526,713
2031	326,146	19,569	345,715
2032	326,146	14,677	340,822
2033	326,146	9,784	335,930
2034	326,146	4,892	331,038
TOTAL	\$ 17,786,908	\$ 1,931,092	\$ 19,718,000

MUNICIPALITY OF ANCHORAGE, ALASKA
CIVICVentures
Debt Service Requirements to Maturity
December 31, 2015

Year	Revenue Bonds		Total
	Principal	Interest	
2016	\$ 1,790,000	\$ 4,227,236	\$ 6,017,236
2017	1,935,000	4,156,500	6,091,500
2018	2,080,000	4,098,450	6,178,450
2019	2,240,000	4,015,250	6,255,250
2020	2,405,000	3,925,650	6,330,650
2021	2,580,000	3,829,450	6,409,450
2022	2,790,000	3,700,450	6,490,450
2023	3,015,000	3,560,950	6,575,950
2024	3,245,000	3,410,200	6,655,200
2025	3,490,000	3,247,950	6,737,950
2026	3,750,000	3,073,450	6,823,450
2027	4,100,000	2,885,950	6,985,950
2028	4,305,000	2,680,950	6,985,950
2029	4,520,000	2,465,700	6,985,700
2030	4,745,000	2,239,700	6,984,700
2031	4,980,000	2,002,450	6,982,450
2032	5,230,000	1,753,450	6,983,450
2033	5,495,000	1,491,950	6,986,950
2034	5,740,000	1,243,800	6,983,800
2035	5,970,000	1,014,200	6,984,200
2036	6,210,000	775,400	6,985,400
2037	6,460,000	527,000	6,987,000
2038	6,715,000	268,600	6,983,600
TOTAL	<u>\$ 93,790,000</u>	<u>\$ 60,594,686</u>	<u>\$ 154,384,686</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage School District
Debt Service Requirements to Maturity
December 31, 2015

Year	General Obligation Bonds		Total
	Principal	Interest	
2016	\$ 58,940,000	\$ 26,506,262	\$ 85,446,262
2017	56,880,000	23,821,543	80,701,543
2018	53,995,000	21,063,650	75,058,650
2019	53,135,000	18,418,796	71,553,796
2020	51,500,000	15,844,783	67,344,783
2021	54,030,000	13,251,043	67,281,043
2022	42,200,000	10,884,152	53,084,152
2023	43,770,000	8,834,253	52,604,253
2024	34,940,000	7,008,301	41,948,301
2025	26,905,000	5,553,541	32,458,541
2026	16,435,000	4,507,039	20,942,039
2027	17,255,000	3,661,618	20,916,618
2028	14,610,000	2,873,187	17,483,187
2029	10,180,000	2,271,930	12,451,930
2030	8,245,000	1,830,790	10,075,790
2031	7,220,000	1,432,500	8,652,500
2032	7,550,000	1,098,850	8,648,850
2033	7,900,000	744,775	8,644,775
2034	7,255,000	394,525	7,649,525
2035	4,555,000	113,875	4,668,875
TOTAL	<u>\$ 577,500,000</u>	<u>\$ 170,115,411</u>	<u>\$ 747,615,411</u>



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