



MUNICIPALITY OF ANCHORAGE, ALASKA

DETAIL STATEMENTS AND SCHEDULES

*For the fiscal year ended
December 31, 2020*



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MUNICIPALITY OF ANCHORAGE, ALASKA



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

For the Fiscal Year Ended December 31, 2020

Dave Bronson
Mayor

Prepared by:
Controller's Division

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CFO

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Controller

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MUNICIPALITY OF ANCHORAGE, ALASKA

DETAIL STATEMENTS AND SCHEDULES

DECEMBER 31, 2020

TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page</u>
GENERAL FUND		
Combining Balance Sheet	AA-1	1
Combining Statement of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance.....	AA-2	5
Combining Detail Statement of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance.....	AA-3	9
AREAWIDE SERVICE AREA		
Comparative Balance Sheet	AA-4	21
Comparative Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance.....	AA-5	23
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources	AA-6	24
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses	AA-7	26
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis Classified by Function, Activity and Object	AA-8	27
FORMER CITY SERVICE AREA		
Comparative Balance Sheet	AA-9	29
Comparative Statements of Revenues, Expenditures and Changes in Fund Deficit.....	AA-10	29
Detail Schedule of Estimated and Actual Revenues.....	AA-11	30
Detail Schedule of Estimated and Actual Expenditures.....	AA-12	30
Detail Schedule of Expenditures on GAAP Basis Classified by Function, Activity and Object.....	AA-13	30
CHUGIAK FIRE SERVICE AREA		
Comparative Balance Sheet	AA-14	31
Comparative Statements of Revenues, Expenditures, Other Financing Uses and Changes in Fund Balance	AA-15	32
Detail Schedule of Estimated and Actual Revenues.....	AA-16	33
Detail Schedule of Estimated and Actual Expenditures.....	AA-17	33
Detail Schedule of Expenditures on GAAP Basis Classified by Function, Activity and Object.....	AA-18	33
GLEN ALPS SERVICE AREA		
Comparative Balance Sheet	AA-19	35
Comparative Statements of Revenues, Expenditures, Other Financing Uses and Changes in Fund Balance	AA-20	36
Detail Schedule of Estimated and Actual Revenues.....	AA-21	37
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses	AA-22	37
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis Classified by Function, Activity and Object	AA-23	37
GIRDWOOD VALLEY SERVICE AREA		
Comparative Balance Sheet	AA-24	39
Comparative Statements of Revenues, Expenditures, Other Financing Uses and Changes in Fund Balance	AA-25	40
Detail Schedule of Estimated and Actual Revenues.....	AA-26	41
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses	AA-27	41
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis Classified by Function, Activity and Object	AA-28	42
FORMER BOROUGH ROADS AND DRAINAGE SERVICE AREA		
Comparative Balance Sheet	AA-29	43
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance.....	AA-30	43

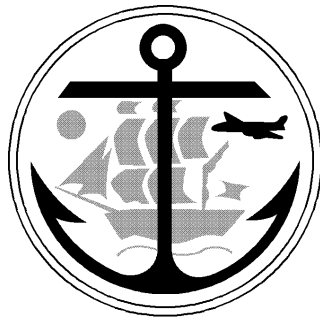
	<u>Exhibit</u>	<u>Page</u>
Detail Schedule of Estimated and Actual Revenues.....	AA-31.....	44
Detail Schedule of Estimated and Actual Expenditures.....	AA-32.....	44
Detail Schedule of Expenditures on GAAP Basis Classified by Function, Activity and Object.....	AA-33.....	44
 FIRE SERVICE AREA		
Comparative Balance Sheet.....	AA-34.....	45
Comparative Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance.....	AA-35.....	46
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources.....	AA-36.....	47
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses.....	AA-37.....	47
Detail Schedule of Expenditures and Financing Other Uses on GAAP Basis Classified by Function, Activity and Object.....	AA-38.....	48
 ROADS AND DRAINAGE SERVICE AREA		
Comparative Balance Sheet.....	AA-39.....	49
Comparative Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance.....	AA-40.....	50
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources.....	AA-41.....	51
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses.....	AA-42.....	51
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis Classified by Function, Activity and Object.....	AA-43.....	52
 LIMITED SERVICE AREAS		
Comparative Balance Sheet.....	AA-44.....	53
Comparative Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance.....	AA-45.....	53
Combined Detail Schedule of Estimated and Actual Revenues and Other Financing Sources.....	AA-46.....	54
Combined Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses.....	AA-47.....	54
Combined Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis Classified by Function, Activity and Object.....	AA-48.....	54
Combining Balance Sheet.....	AA-49.....	55
Combining Statement of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance.....	AA-50.....	55
 ANCHORAGE POLICE SERVICE AREA		
Comparative Balance Sheet.....	AA-51.....	57
Comparative Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance.....	AA-52.....	58
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources.....	AA-53.....	59
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses.....	AA-54.....	59
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis Classified by Function, Activity and Object.....	AA-55.....	60
 ANCHORAGE BOWL PARKS AND RECREATION SERVICE AREA		
Comparative Balance Sheet.....	AA-56.....	61
Comparative Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance.....	AA-57.....	62
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources.....	AA-58.....	63
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses.....	AA-59.....	63
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis Classified by Function, Activity and Object.....	AA-60.....	64
 EAGLE RIVER - CHUGIAK PARKS AND RECREATIONAL SERVICE AREA		
Comparative Balance Sheet.....	AA-61.....	65
Comparative Statements of Revenues, Expenditures, Other Financing Uses and Changes in Fund Balance.....	AA-62.....	66
Detail Schedule of Estimated and Actual Revenues.....	AA-63.....	67
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses.....	AA-64.....	67
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis Classified by Function, Activity and Object.....	AA-65.....	68
 BUILDING SAFETY SERVICE AREA		
Comparative Balance Sheet.....	AA-66.....	69
Comparative Statements of Revenues, Expenditures, and Changes in Fund Deficit.....	AA-67.....	69

	<u>Exhibit</u>	<u>Page</u>
Detail Schedule of Estimated and Actual Revenues.....	AA-68.....	70
Detail Schedule of Estimated and Actual Expenditures.....	AA-69.....	70
Detail Schedule of Expenditures on GAAP Basis Classified by Function, Activity and Object.....	AA-70.....	70
 PUBLIC FINANCE AND INVESTMENT		
Comparative Balance Sheet.....	AA-71.....	71
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance.....	AA-72.....	71
Detail Schedule of Estimated and Actual Revenues.....	AA-73.....	72
Detail Schedule of Estimated and Actual Expenditures.....	AA-74.....	72
Detail Schedule of Expenditures on GAAP Basis Classified by Function, Activity and Object.....	AA-75.....	72
 POLICE AND FIRE RETIREE MEDICAL ADMINISTRATION FUND		
Comparative Balance Sheet.....	AA-76.....	73
Comparative Statements of Revenues, Expenditures, Other Financing Sources and Changes in Fund Balance.....	AA-77.....	73
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources.....	AA-78.....	74
Detail Schedule of Estimated and Actual Expenditures.....	AA-79.....	74
Detail Schedule of Expenditures on GAAP Basis Classified by Function, Activity and Object.....	AA-80.....	74
 TURNAGAIN ARM POLICE SERVICE AREA FUND		
Comparative Balance Sheet.....	AA-81.....	75
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance.....	AA-82.....	75
Detail Schedule of Estimated and Actual Revenues.....	AA-83.....	76
Detail Schedule of Estimated and Actual Expenditures.....	AA-84.....	76
Detail Schedule of Expenditures on GAAP Basis Classified by Function, Activity and Object.....	AA-85.....	76
 AREAWIDE EMS LEASE SPECIAL LEVY FUND		
Comparative Balance Sheet.....	AA-86.....	77
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance.....	AA-87.....	77
Detail Schedule of Estimated and Actual Revenues.....	AA-88.....	78
Detail Schedule of Estimated and Actual Expenditures.....	AA-89.....	78
Detail Schedule of Expenditures on GAAP Basis Classified by Function, Activity and Object.....	AA-90.....	78
 MLP SALE PROCEEDS FUND		
Comparative Balance Sheet.....	AA-91.....	79
Comparative Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance.....	AA-92.....	79
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources.....	AA-93.....	80
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses.....	AA-94.....	80
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis Classified by Function, Activity and Object.....	AA-95.....	80
 SPECIAL REVENUE FUNDS		
 HERITAGE LAND BANK FUND		
Comparative Balance Sheets.....	BB-1.....	81
Comparative Statements of Revenues, Expenditures, Other Financing Source (Uses) and Changes in Fund Balance.....	BB-2.....	81
Detail Schedule of Estimated and Actual Revenues.....	BB-3.....	82
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses.....	BB-4.....	82
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis Classified by Function, Activity and Object.....	BB-5.....	82
 FEDERAL/STATE FINE AND FORFEITURE FUND		
Comparative Balance Sheet.....	BB-6.....	83
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance.....	BB-7.....	84
 STATE GRANTS FUND		
Comparative Balance Sheet.....	BB-8.....	85
Comparative Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance.....	BB-9.....	86

	<u>Exhibit</u>	<u>Page</u>
FEDERAL GRANTS FUND		
Comparative Balance Sheet	BB-10.....	87
Comparative Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance.....	BB-11.....	88
Schedule of Changes in Long-term Loans Receivables	BB-12.....	89
MISCELLANEOUS OPERATIONAL GRANTS FUND		
Comparative Balance Sheet	BB-13.....	90
Comparative Statements of Revenues, Expenditures, Other Financing Sources and Changes in Fund Balance..	BB-14.....	90
OTHER RESTRICTED RESOURCES		
Comparative Balance Sheet	BB-15.....	91
Comparative Statements of Revenues, Expenditures, and Changes in Fund Deficit.....	BB-16.....	91
CONVENTION CENTER OPERATING RESERVE FUND		
Comparative Balance Sheet	BB-17.....	93
Comparative Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance	BB-18.....	93
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources.....	BB-19.....	94
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses.....	BB-20.....	94
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis Classified by Function, Activity and Object	BB-21.....	94
POLICE AND FIRE MEDICAL LIABILITY FUND		
Comparative Balance Sheet	BB-22.....	95
Comparative Statements of Revenues, Expenditures, Other Financing Sources and Changes in Fund Balance..	BB-23.....	95
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources.....	BB-24.....	96
Detail Schedule of Estimated and Expenditures.....	BB-25.....	96
Detail Schedule of Expenditures on GAAP Basis Classified by Function, Activity and Object.....	BB-26.....	96
49TH STATE ANGEL FUND		
Comparative Balance Sheet	BB-27.....	97
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance.....	BB-28.....	97
E911 SURCHARGE FUND		
Comparative Balance Sheet	BB-29.....	99
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance (Deficit)	BB-30.....	99
Detail Schedule of Estimated and Actual Revenues.....	BB-31.....	100
Detail Schedule of Estimated and Expenditures	BB-32.....	100
Detail Schedule of Expenditures on GAAP Basis Classified by Function, Activity and Object.....	BB-33.....	100
NUISANCE PROPERTY ABATEMENT FUND		
Comparative Balance Sheet	BB-34.....	101
Comparative Statements of Revenues, Expenditures, Other Financing Sources, and Changes in Fund Balance..	BB-35.....	101
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources.....	BB-36.....	102
Detail Schedule of Estimated and Expenditures	BB-37.....	102
Detail Schedule of Expenditures on GAAP Basis Classified by Function, Activity and Object.....	BB-38.....	102
ENTERPRISE FUNDS		
ELECTRIC UTILITY FUND		
Comparative Statements of Net Position.....	EE-1.....	103
Comparative Statements of Revenues, Expenses and Changes in Net Position.....	EE-2.....	105
Comparative Statements of Cash Flows.....	EE-3.....	107
Detail Schedule of Estimated and Actual Revenues.....	EE-4.....	109
Detail Schedule of Authorized and Actual Expenses.....	EE-5.....	110
Detail Schedule of Plant, Depreciation, Depletion and Amortization	EE-6.....	111
Comparative Annual Operating Revenue Relationships.....	EE-7.....	115
WATER UTILITY FUND		
Comparative Statements of Net Position	EE-8.....	117

	<u>Exhibit</u>	<u>Page</u>
Comparative Statements of Revenues, Expenses and Changes in Net Position.....	EE-9.....	119
Comparative Statements of Cash Flows.....	EE-10.....	121
Detail Schedule of Estimated and Actual Revenues.....	EE-11.....	123
Detail Schedule of Authorized and Actual Expenses.....	EE-12.....	123
Detail Schedule of Water Plant, Depreciation and Amortization.....	EE-13.....	124
Comparative Annual Operating Revenue Relationships.....	EE-14.....	125
 WASTEWATER UTILITY FUND		
Comparative Statements of Net Position.....	EE-15.....	127
Comparative Statements of Revenues, Expenses and Changes in Net Position.....	EE-16.....	129
Comparative Statements of Cash Flows.....	EE-17.....	131
Detail Schedule of Estimated and Actual Revenues.....	EE-18.....	133
Detail Schedule of Authorized and Actual Expenses.....	EE-19.....	133
Detail Schedule of Wastewater Plant, Depreciation and Amortization.....	EE-20.....	134
Comparative Annual Operating Revenue Relationships.....	EE-21.....	135
 REFUSE UTILITY FUND		
Comparative Statement of Net Position.....	EE-22.....	137
Comparative Statements of Revenues, Expenses and Changes in Net Position.....	EE-23.....	138
Comparative Statements of Cash Flows.....	EE-24.....	139
Detail Schedule of Estimated and Actual Revenues.....	EE-25.....	140
Detail Schedule of Authorized and Actual Expenses.....	EE-26.....	140
Detail Schedule of Refuse Plant and Depreciation.....	EE-27.....	141
Comparative Annual Operating Revenue Relationships.....	EE-28.....	143
 SOLID WASTE FUND		
Comparative Statement of Net Position.....	EE-29.....	145
Comparative Statements of Revenues, Expenses and Changes in Net Position.....	EE-30.....	146
Comparative Statements of Cash Flows.....	EE-31.....	147
Detail Schedule of Estimated and Actual Revenues.....	EE-32.....	148
Detail Schedule of Authorized and Actual Expenses.....	EE-33.....	148
Detail Schedule of Solid Waste Plant and Depreciation.....	EE-34.....	151
 PORT FUND		
Comparative Statement of Net Position.....	EE-35.....	153
Comparative Statements of Revenues, Expenses and Changes in Net Position.....	EE-36.....	155
Comparative Statements of Cash Flows.....	EE-37.....	157
Detail Schedule of Estimated and Actual Revenues.....	EE-38.....	159
Detail Schedule of Authorized and Actual Expenses.....	EE-39.....	159
Detail Schedule of Port Plant and Depreciation.....	EE-40.....	161
Comparative Annual Operating Revenue Relationships.....	EE-41.....	163
 MUNICIPAL AIRPORT FUND		
Comparative Statement of Net Position.....	EE-42.....	165
Comparative Statements of Revenues, Expenses and Changes in Net Position.....	EE-43.....	166
Comparative Statements of Cash Flows.....	EE-44.....	167
Detail Schedule of Estimated and Actual Revenues.....	EE-45.....	168
Detail Schedule of Authorized and Actual Expenses.....	EE-46.....	168
Detail Schedule of Airport Plant and Depreciation.....	EE-47.....	169
 ANCHORAGE HYDROPOWER FUND		
Comparative Statement of Net Position.....	EE-48.....	171
Comparative Statements of Revenues, Expenses and Changes in Net Position.....	EE-49.....	172
Comparative Statements of Cash Flows.....	EE-50.....	173
Detail Schedule of Estimated and Actual Revenues.....	EE-51.....	174
Detail Schedule of Authorized and Actual Expenses.....	EE-52.....	174
Detail Schedule of Hydropower Plant and Depreciation.....	EE-53.....	175
 INTERNAL SERVICE FUNDS		
 EQUIPMENT MAINTENANCE FUND		
Comparative Statement of Net Position.....	FF-1.....	177
Comparative Statements of Revenues, Expenses and Changes in Net Position.....	FF-2.....	178

	<u>Exhibit</u>	<u>Page</u>
Comparative Statements of Cash Flows.....	FF-3	179
Detail Schedule of Estimated and Actual Revenues.....	FF-4	180
Detail Schedule of Authorized and Actual Expenses.....	FF-5	180
Detail Schedule of Equipment Maintenance Capital Assets and Depreciation.....	FF-6	181
 INFORMATION TECHNOLOGY FUND		
Comparative Statement of Net Position.....	FF-7	183
Comparative Statements of Revenues, Expenses and Changes in Net Position (Deficit).....	FF-8	184
Comparative Statements of Cash Flows.....	FF-9	185
Detail Schedule of Estimated and Actual Revenues.....	FF-10	186
Detail Schedule of Authorized and Actual Expenses.....	FF-11	186
Detail Schedule of Property and Equipment, Depreciation and Amortization.....	FF-12	187
 GENERAL LIABILITY AND WORKERS' COMPENSATION FUND		
Comparative Statement of Net Deficit.....	FF-13	189
Comparative Statements of Revenues, Expenses and Changes in Net Deficit	FF-14	190
Comparative Statements of Cash Flows.....	FF-15	191
Detail Schedule of Estimated and Actual Revenues.....	FF-16	192
Detail Schedule of Authorized and Actual Expenses.....	FF-17	192
 MEDICAL AND DENTAL SELF-INSURANCE FUND		
Comparative Statement of Net Position.....	FF-18	193
Comparative Statements of Revenues, Expenses and Changes in Net Position.....	FF-19	193
Comparative Statements of Cash Flows.....	FF-20	194
 GENERAL GOVERNMENT STATISTICS		
Tax Revenues by Source.....	X-1	196
Summary of Debt Service Requirements to Maturity.....	X-2	197
Debt Service Requirements to Maturity – Areawide General Obligation Bonds.....	X-3	199
Debt Service Requirements to Maturity - Fire, Police, Economic and Community Development General Obligation Bonds.....	X-4	200
Debt Service Requirements to Maturity - Roads and Drainage General Obligation Bonds.....	X-5	201
Debt Service Requirements to Maturity - Alaska Center for the Performing Arts Roof Revenue Bond.....	X-6	202
Debt Service Requirements to Maturity - Internal Service Fund Information Technology, General Fund Library and CAMA System Master Lease Agreements	X-7	203
Debt Service Requirements to Maturity - Summary of Enterprise Funds	X-8	204
Debt Service Requirements to Maturity - Electric Utility Fund	X-9	205
Debt Service Requirements to Maturity - Water Utility Fund	X-10	206
Debt Service Requirements to Maturity - Wastewater Utility Fund	X-11	207
Debt Service Requirements to Maturity – Refuse and Solid Waste Services.....	X-12	208
Debt Service Requirements to Maturity - CIVICVentures	X-13	209
Debt Service Requirements to Maturity - Anchorage School District.....	X-14	210
Debt Service Requirements to Maturity - Certificate of Participation, 2017 Series A	X-15	211



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MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Balance Sheets
December 31, 2020
(With summarized financial information at December 31, 2019)

Exhibit AA-1

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area
ASSETS					
Cash	\$ 7,670	\$ -	\$ -	\$ -	\$ -
Equity in General Cash Pool	4,206,802	-	2,374,611	531,903	1,389,704
Investments	650,010	-	-	-	-
Accrued Interest	416,205	-	-	-	-
Taxes Receivable:					
Delinquent Taxes	7,341,982	7,590	54,555	6,100	48,783
Tax Liens	63,731	-	-	-	-
Penalties and Interest	1,951,856	-	3,335	-	2,921
Less: Allowance for Uncollectibles	(158,952)	(4)	(419)	(6)	(320)
Total Net Taxes Receivable	9,198,617	7,586	57,471	6,094	51,384
Accounts Receivable	14,295,350	-	-	-	6,500
Less: Allowance for Uncollectibles	(3,057,467)	-	-	-	-
Total Net Accounts Receivable	11,237,883	-	-	-	6,500
Special Assessments Receivable:					
Current	12,773	913	-	-	-
Delinquent	1,016	-	-	-	-
Unbilled	122,852	930	-	-	-
Total Special Assessments Receivable	136,641	1,843	-	-	-
Intergovernmental Receivables	829,386	-	2,601	748	3,733
Due from Component Units:					
Anchorage School District	5,654	-	-	-	-
Total Due from Component Units	5,654	-	-	-	-
Due from Other Funds and Sub-Funds:					
Former City Service Area Fund	1,174	-	-	-	-
Building Safety Fund	10,620,839	-	-	-	-
Federal Grants Fund	6,520,882	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	-	-	-	-
Areawide Capital Projects Fund	89,911	-	-	-	-
Information Technology Fund	22,940,815	-	-	-	-
Police and Fire Retiree Medical Liability Fund	-	-	-	-	-
E911 Surcharge Fund	-	-	-	-	-
MOA Trust Fund	-	-	-	-	-
Other Restricted Resources Fund	231,433	-	-	-	-
Total Due from Other Funds and Sub-Funds	40,405,054	-	-	-	-
Inventories, at Cost	1,211,698	-	-	-	-
Prepaid Items and Deposits	162,653	-	-	-	-
Assets Held for Resale	4,888,761	-	-	-	-
Advances to Disaster Recovery FEMA Fund	10,532,378	-	-	-	-
Advances to COVID FEMA Fund	24,599,287	-	-	-	-
Advances to Areawide Capital Projects Fund	516,525	-	-	-	-
TOTAL ASSETS	\$ 109,005,224	\$ 9,429	\$ 2,434,683	\$ 538,745	\$ 1,451,321
LIABILITIES					
Accounts Payable	\$ 15,369,555	\$ -	\$ 1,242	\$ 71,509	\$ 236,788
Accrued Payroll Liabilities	4,951,631	-	-	-	8,119
Due to Areawide	-	1,174	-	-	-
Due to Anchorage School District	99,189,154	-	-	-	-
Unearned Revenue and Deposits	584,039	-	-	-	-
Advances from Other Funds	6,287,423	-	-	-	-
Total Liabilities	126,381,802	1,174	1,242	71,509	244,907
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenues- Property Taxes	5,965,502	7,586	49,531	5,181	42,532
Unavailable Revenues- Special Assessments	128,415	1,843	-	-	-
Unavailable Revenues- Risk Management Claims	399,955	-	-	-	-
Unavailable Revenues - Build American Bonds Interest	-	-	-	-	-
Time Restricted Health Permit Receipts	-	-	-	-	-
Total Deferred Inflows of Resources	6,493,872	9,429	49,531	5,181	42,532
FUND BALANCE					
Nonspendable	41,911,302	-	-	-	-
Restricted	650,010	-	-	-	-
Committed	46,591,208	-	97,843	22,415	252,794
Unassigned	(113,022,970)	(1,174)	2,286,067	439,640	911,088
Total Fund Balance (Deficit)	(23,870,450)	(1,174)	2,383,910	462,055	1,163,882
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)	\$ 109,005,224	\$ 9,429	\$ 2,434,683	\$ 538,745	\$ 1,451,321

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Balance Sheets
 December 31, 2020
 (With summarized financial information at December 31, 2019)

Exhibit AA-1

	Former Borough Roads and Drainage Service Area	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area
ASSETS					
Cash	\$ -	\$ 300	\$ -	\$ -	\$ 750
Equity in General Cash Pool	122,473	40,402,069	11,640,055	7,063,321	67,121,775
Investments	-	-	-	-	-
Accrued Interest	-	177,849	293,469	-	61,415
Taxes Receivable:					
Delinquent Taxes	32,285	3,088,305	2,850,872	310,343	4,652,589
Tax Liens	-	-	-	-	-
Penalties and Interest	22,146	-	-	10,948	1,811
Less: Allowance for Uncollectibles	(1,774)	(48,292)	(46,862)	(1,986)	(70,855)
Total Net Taxes Receivable	52,657	3,040,013	2,804,010	319,305	4,583,545
Accounts Receivable	-	89,390	64,349	4,040	800,605
Less: Allowance for Uncollectibles	-	(32,334)	(37,178)	-	(526,827)
Total Net Accounts Receivable	-	57,056	27,171	4,040	273,778
Special Assessments Receivable:					
Current	-	-	94,359	-	-
Delinquent	-	-	11,356	-	-
Unbilled	-	-	1,943,144	-	-
Total Special Assessments Receivable	-	-	2,048,859	-	-
Intergovernmental Receivables	-	143,558	190,430	18,527	190,044
Due from Component Units:					
Anchorage School District	-	-	-	-	-
Total Due from Component Units	-	-	-	-	-
Due from Other Funds and Sub-Funds:					
Former City Service Area Fund	-	-	-	-	-
Building Safety Fund	-	-	-	-	-
Federal Grants Fund	-	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	361,445	-	-	507,831
Areawide Capital Projects Fund	-	-	-	-	-
Information Technology Fund	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	-	-	-	-	-
E911 Surcharge Fund	-	-	-	-	-
MOA Trust Fund	-	-	-	-	-
Other Restricted Resources Fund	-	-	-	-	-
Total Due from Other Funds and Sub-Funds	-	361,445	-	-	507,831
Inventories, at Cost	-	-	-	-	-
Prepaid Items and Deposits	-	199	-	-	303,930
Assets Held for Resale	-	-	-	-	-
Advances to Disaster Recovery FEMA Fund	-	-	-	-	-
Advances to COVID FEMA Fund	-	-	-	-	-
Advances to Areawide Capital Projects Fund	-	-	-	-	-
TOTAL ASSETS	\$ 175,130	\$ 44,182,489	\$ 17,003,994	\$ 7,405,193	\$ 73,043,068
LIABILITIES					
Accounts Payable	\$ -	\$ 324,248	\$ 1,476,409	\$ 561,955	\$ 1,167,012
Accrued Payroll Liabilities	-	3,392,663	711,336	22,912	3,540,508
Due to Areawide	-	-	-	-	-
Due to Anchorage School District	-	-	-	-	-
Unearned Revenue and Deposits	-	-	-	-	316,914
Advances from Other Funds	-	-	-	-	-
Total Liabilities	-	3,716,911	2,187,745	584,867	5,024,434
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenues- Property Taxes	52,657	1,967,409	1,786,641	265,325	2,967,651
Unavailable Revenues- Special Assessments	-	-	2,092,795	-	-
Unavailable Revenues- Risk Management Claims	-	-	-	-	-
Unavailable Revenues - Build American Bonds Interest	-	-	-	-	-
Time Restricted Health Permit Receipts	-	-	-	-	-
Total Deferred Inflows of Resources	52,657	1,967,409	3,879,436	265,325	2,967,651
FUND BALANCE					
Nonspendable	-	199	-	-	303,930
Restricted	-	-	-	-	-
Committed	-	4,958,873	7,301,387	605,700	7,726,960
Unassigned	122,473	33,539,097	3,635,426	5,949,301	57,020,093
Total Fund Balance (Deficit)	122,473	38,498,169	10,936,813	6,555,001	65,050,983
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)	\$ 175,130	\$ 44,182,489	\$ 17,003,994	\$ 7,405,193	\$ 73,043,068

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Balance Sheets
 December 31, 2020
 (With summarized financial information at December 31, 2019)

Exhibit AA-1

	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment
ASSETS					
Cash	\$ -	\$ 950	\$ 500	\$ 500	\$ -
Equity in General Cash Pool	9,002	2,336,938	5,129,861	-	2,886,907
Investments	-	-	-	-	-
Accrued Interest	-	31,853	-	-	-
Taxes Receivable:					
Delinquent Taxes	1,326	757,056	147,854	2,017	-
Tax Liens	-	-	-	-	-
Penalties and Interest	64	-	10,234	4,078	-
Less: Allowance for Uncollectibles	(4)	(12,334)	(1,460)	(143)	-
Total Net Taxes Receivable	1,386	744,722	156,628	5,952	-
Accounts Receivable	-	231,458	23,815	103,900	34,797
Less: Allowance for Uncollectibles	-	(11,158)	-	(3,970)	-
Total Net Accounts Receivable	-	220,300	23,815	99,930	34,797
Special Assessments Receivable:					
Current	-	-	-	-	-
Delinquent	-	-	-	-	-
Unbilled	-	-	-	-	-
Total Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivables	-	49,450	-	-	-
Due from Component Units:					
Anchorage School District	-	-	-	-	9,357
Total Due from Component Units	-	-	-	-	9,357
Due from Other Funds and Sub-Funds:					
Former City Service Area Fund	-	-	-	-	-
Building Safety Fund	-	-	-	-	-
Federal Grants Fund	-	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-
Information Technology Fund	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	-	-	-	-	-
E911 Surcharge Fund	-	-	-	-	-
MOA Trust Fund	-	-	-	-	-
Other Restricted Resources Fund	-	-	-	-	-
Total Due from Other Funds and Sub-Funds	-	-	-	-	-
Inventories, at Cost	-	-	-	-	-
Prepaid Items and Deposits	-	-	-	-	-
Assets Held for Resale	-	-	-	-	-
Advances to Disaster Recovery FEMA Fund	-	-	-	-	-
Advances to COVID FEMA Fund	-	-	-	-	-
Advances to Areawide Capital Projects Fund	-	-	-	-	-
TOTAL ASSETS	\$ 10,388	\$ 3,384,213	\$ 5,310,804	\$ 106,382	\$ 2,931,061
LIABILITIES					
Accounts Payable	\$ -	\$ 476,661	\$ 108,589	\$ 9,964	\$ 358,318
Accrued Payroll Liabilities	-	336,818	58,623	240,698	38,385
Due to Areawide	-	-	-	10,620,839	-
Due to Anchorage School District	-	-	-	-	-
Unearned Revenue and Deposits	-	-	850	229,000	345,287
Advances from Other Funds	-	-	-	-	-
Total Liabilities	-	813,479	168,062	11,100,501	741,990
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenues- Property Taxes	1,348	468,587	126,040	5,952	-
Unavailable Revenues- Special Assessments	-	-	-	-	-
Unavailable Revenues- Risk Management Claims	-	-	-	-	-
Unavailable Revenues - Build American Bonds Interest	-	-	-	-	-
Time Restricted Health Permit Receipts	-	-	-	-	-
Total Deferred Inflows of Resources	1,348	468,587	126,040	5,952	-
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	1,697	2,199,211	277,175	654,461	188,552
Unassigned	7,343	(97,064)	4,739,527	(11,654,532)	2,000,519
Total Fund Balance (Deficit)	9,040	2,102,147	5,016,702	(11,000,071)	2,189,071
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)	\$ 10,388	\$ 3,384,213	\$ 5,310,804	\$ 106,382	\$ 2,931,061

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Balance Sheets
 December 31, 2020
 (With summarized financial information at December 31, 2019)

Exhibit AA-1

	Police and Fire Retiree Medical Administration	Areawide EMS Lease Special Levy	MLP Sale Proceeds	Total 2020	Total 2019
ASSETS					
Cash	\$ -	\$ -	\$ -	\$ 10,670	\$ 10,670
Equity in General Cash Pool	312,842	-	72,613	145,600,876	124,231,747
Investments	-	-	-	650,010	3,387,875
Accrued Interest	-	-	-	980,791	1,011,665
Taxes Receivable:					
Delinquent Taxes	-	-	-	19,301,657	10,464,544
Tax Liens	-	-	-	63,731	235,208
Penalties and Interest	-	-	-	2,007,393	1,680,433
Less: Allowance for Uncollectibles	-	-	-	(343,411)	(128,817)
Total Net Taxes Receivable	-	-	-	21,029,370	12,251,368
Accounts Receivable	-	-	-	15,654,204	15,261,384
Less: Allowance for Uncollectibles	-	-	-	(3,668,934)	(4,996,222)
Total Net Accounts Receivable	-	-	-	11,985,270	10,265,162
Special Assessments Receivable:					
Current	-	-	-	108,045	124,087
Delinquent	-	-	-	12,372	10,544
Unbilled	-	-	-	2,066,926	2,752,761
Total Special Assessments Receivable	-	-	-	2,187,343	2,887,392
Intergovernmental Receivables	-	-	-	1,428,477	1,259,238
Due from Component Units:					
Anchorage School District	-	-	-	15,011	4,412
Total Due from Component Units	-	-	-	15,011	4,412
Due from Other Funds and Sub-Funds:					
Former City Service Area Fund	-	-	-	1,174	1,174
Building Safety Fund	-	-	-	10,620,839	9,265,183
Federal Grants Fund	-	-	-	6,520,882	-
Police and Fire Certificate of Participation Bond Fund	-	-	-	869,276	-
Areawide Capital Projects Fund	-	-	-	89,911	89,910
Information Technology Fund	-	-	-	22,940,815	18,474,259
Police and Fire Retiree Medical Liability Fund	-	-	-	-	2,141
E911 Surcharge Fund	-	-	-	-	780,629
MOA Trust Fund	-	-	-	-	210,534
Other Restricted Resources Fund	-	-	-	231,433	158,611
Total Due from Other Funds and Sub-Funds	-	-	-	41,274,330	28,982,441
Inventories, at Cost	-	-	-	1,211,698	1,222,614
Prepaid Items and Deposits	-	-	-	466,782	32,850
Assets Held for Resale	-	-	-	4,888,761	4,888,761
Advances to Disaster Recovery FEMA Fund	-	-	-	10,532,378	9,216,946
Advances to COVID FEMA Fund	-	-	-	24,599,287	-
Advances to Areawide Capital Projects Fund	-	-	-	516,525	606,436
TOTAL ASSETS	\$ 312,842	\$ -	\$ 72,613	\$ 267,377,579	\$ 200,259,577
LIABILITIES					
Accounts Payable	\$ 5,981	\$ -	\$ -	\$ 20,168,231	\$ 7,803,797
Accrued Payroll Liabilities	5,055	-	-	13,306,748	12,412,805
Due to Areawide	-	-	-	10,622,013	9,266,357
Due to Anchorage School District	-	-	-	99,189,154	82,950,062
Unearned Revenue and Deposits	-	-	-	1,476,090	1,988,180
Advances from Other Funds	-	-	-	6,287,423	5,986,555
Total Liabilities	11,036	-	-	151,049,659	120,407,756
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenues- Property Taxes	-	-	-	13,711,942	8,691,904
Unavailable Revenues- Special Assessments	-	-	-	2,223,053	2,759,313
Unavailable Revenues- Risk Management Claims	-	-	-	399,955	214,581
Unavailable Revenues - Build American Bonds Interest	-	-	-	-	705,402
Time Restricted Health Permit Receipts	-	-	-	-	558,601
Total Deferred Inflows of Resources	-	-	-	16,334,950	12,929,801
FUND BALANCE					
Nonspendable	-	-	-	42,215,431	15,967,607
Restricted	-	-	-	650,010	3,387,875
Committed	-	-	-	70,878,276	46,220,149
Unassigned	301,806	-	72,613	(13,750,747)	1,346,389
Total Fund Balance (Deficit)	301,806	-	72,613	99,992,970	66,922,020
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)	\$ 312,842	\$ -	\$ 72,613	\$ 267,377,579	\$ 200,259,577

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, 2020
(with info for year ended December 31, 2019)

Exhibit AA-2

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area
REVENUES					
Taxes	\$ 315,806,029	\$ -	\$ 1,284,439	\$ 320,691	\$ 3,297,938
Assessments in Lieu of Taxes	3,575,052	-	-	-	-
Special Assessments	27,680	-	-	-	-
Licenses and Permits	2,898,615	-	-	-	-
Intergovernmental	7,612,158	-	1,429	401	34,364
Charges for Services	17,878,222	-	-	-	33,368
Fines and Forfeitures	189,982	-	-	-	-
Investment Income (Loss)	1,594,710	-	71,456	17,019	20,421
Restricted Contributions	137,941	-	-	-	-
Other	1,417,259	-	198,878	-	1,915
Total Revenues	351,137,648	-	1,556,202	338,111	3,388,006
EXPENDITURES					
General Government	25,851,318	-	-	-	-
Health and Human Services	24,800,168	-	-	-	-
Fire Services	22,390,223	-	1,185,973	-	1,103,025
Police Services	4,024,907	-	-	-	682,710
Economic and Community Development	48,547,796	-	-	-	233,822
Public Transportation	24,716,190	-	-	-	-
Public Works	8,342,425	-	-	-	-
Education	269,915,069	-	-	-	-
Maintenance and Operations	(1,216,064)	-	-	271,702	1,044,606
PERS On-behalf Expenditures	4,927,490	-	-	-	32,334
Debt Service:					
Principal	10,280,349	-	-	-	-
Interest and Fiscal Charges	2,331,659	-	-	-	-
Bond Issuance Costs	127,882	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	445,039,412	-	1,185,973	271,702	3,096,497
Excess (Deficiency) of Revenues over Expenditures	(93,901,764)	-	370,229	66,409	291,509
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds	53,038,520	-	-	-	-
Transfers from Other Sub-Funds	6,976,881	-	-	-	-
Transfers to Other Funds	(19,437,131)	-	-	(40,000)	(240,000)
Transfers to Other Sub-Funds	(98,797)	-	-	-	-
Proceeds from Sale of Assets	244,058	-	-	-	-
Insurance Recoveries	70,600	-	-	-	-
Proceeds from Bond Sales	-	-	-	-	-
Premium on Bonds and Notes	611,630	-	-	-	-
Proceeds - Refunding Bonds	2,469,517	-	-	-	-
Loan Proceeds	1,269,607	-	-	-	-
Payment to Refunding Bond Escrow Agent	(2,670,836)	-	-	-	-
Total Other Financing Sources (Uses)	42,474,049	-	-	(40,000)	(240,000)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(51,427,715)	-	370,229	26,409	51,509
Fund Balance (Deficit), January 1	27,557,265	(1,174)	2,013,681	435,646	1,112,373
Fund Balance (Deficit), December 31	\$ (23,870,450)	\$ (1,174)	\$ 2,383,910	\$ 462,055	\$ 1,163,882

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, 2020
 (with info for year ended December 31, 2019)

Exhibit AA-2

	Former Borough Roads and Drainage Service Area	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area
REVENUES					
Taxes	\$ -	\$ 82,684,426	\$ 70,589,563	\$ 10,046,931	\$ 127,978,243
Assessments in Lieu of Taxes	-	-	-	-	-
Special Assessments	-	-	769,491	-	-
Licenses and Permits	-	509,396	25,686	-	-
Intergovernmental	-	4,427,963	1,405,055	34,227	5,787,583
Charges for Services	-	413,035	11,078	4,845	1,035,413
Fines and Forfeitures	-	-	-	-	5,996,399
Investment Income (Loss)	4,552	154,389	57,749	266,143	400,342
Restricted Contributions	-	-	-	-	-
Other	-	83,597	234	24,924	340,148
Total Revenues	4,552	88,272,806	72,858,856	10,377,070	141,538,128
EXPENDITURES					
General Government	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Fire Services	-	46,166,753	-	-	-
Police Services	-	-	-	-	76,581,246
Economic and Community Development	-	-	-	-	-
Public Transportation	-	-	-	-	-
Public Works	-	-	-	-	-
Education	-	-	-	-	-
Maintenance and Operations	-	-	29,254,362	7,341,814	-
PERS On-behalf Expenditures	-	4,317,614	242,933	21,747	5,284,554
Debt Service:					
Principal	-	2,152,509	28,914,404	-	231,724
Interest and Fiscal Charges	-	1,245,694	14,613,399	-	422,326
Bond Issuance Costs	-	23,773	231,704	-	34,306
Capital Outlay	-	-	-	-	-
Total Expenditures	-	53,906,343	73,256,802	7,363,561	82,554,156
Excess (Deficiency) of Revenues over Expenditures	4,552	34,366,463	(397,946)	3,013,509	58,983,972
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds	-	39	770	-	9
Transfers from Other Sub-Funds	-	-	-	98,615	-
Transfers to Other Funds	-	(2,637,765)	(389,559)	(3,538,074)	(4,411,351)
Transfers to Other Sub-Funds	-	-	-	(98,615)	(98,797)
Proceeds from Sale of Assets	-	125,000	-	-	45,859
Insurance Recoveries	-	2,819	-	-	-
Proceeds from Bond Sales	-	-	-	-	-
Premium on Bonds and Notes	-	105,912	3,500,358	-	150,134
Proceeds - Refunding Bonds	-	1,644,216	53,216,113	-	119,828
Loan Proceeds	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	(1,680,426)	(56,455,001)	-	(148,780)
Total Other Financing Sources (Uses)	-	(2,440,205)	(127,319)	(3,538,074)	(4,343,098)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	4,552	31,926,258	(525,265)	(524,565)	54,640,874
Fund Balance (Deficit), January 1	117,921	6,571,911	11,462,078	7,079,566	10,410,109
Fund Balance (Deficit), December 31	\$ 122,473	\$ 38,498,169	\$ 10,936,813	\$ 6,555,001	\$ 65,050,983

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, 2020
 (with info for year ended December 31, 2019)

Exhibit AA-2

	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment
REVENUES					
Taxes	\$ 15,620	\$ 20,745,061	\$ 4,053,558	\$ -	-
Assessments in Lieu of Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Licenses and Permits	-	-	-	6,441,226	-
Intergovernmental	-	277,355	34,866	185,752	62,415
Charges for Services	-	812,378	91,464	21,334	1,581,941
Fines and Forfeitures	-	-	-	64,575	-
Investment Income (Loss)	637	101,166	162,223	(14,859)	82,896
Restricted Contributions	-	-	-	-	-
Other	-	1,261	19,260	515	889,051
Total Revenues	<u>16,257</u>	<u>21,937,221</u>	<u>4,361,371</u>	<u>6,698,543</u>	<u>2,616,303</u>
EXPENDITURES					
General Government	-	-	-	-	2,285,476
Health and Human Services	-	-	-	-	-
Fire Services	-	-	-	-	-
Police Services	20,565	-	-	-	-
Economic and Community Development	-	19,064,832	3,099,956	7,932,862	-
Public Transportation	-	-	-	-	-
Public Works	-	-	-	-	-
Education	-	-	-	-	-
Maintenance and Operations	-	-	-	-	-
PERS On-behalf Expenditures	-	217,082	34,866	185,752	62,415
Debt Service:					
Principal	-	1,752,385	124,355	-	-
Interest and Fiscal Charges	-	1,164,097	44,229	-	-
Bond Issuance Costs	-	10,798	-	-	-
Capital Outlay	-	-	91,158	-	-
Total Expenditures	<u>20,565</u>	<u>22,209,194</u>	<u>3,394,564</u>	<u>8,118,614</u>	<u>2,347,891</u>
Excess (Deficiency) of Revenues over Expenditures	(4,308)	(271,973)	966,807	(1,420,071)	268,412
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds	-	25	-	-	-
Transfers from Other Sub-Funds	-	-	-	-	-
Transfers to Other Funds	-	(764,333)	(392,256)	-	-
Transfers to Other Sub-Funds	-	-	-	-	-
Proceeds from Sale of Assets	-	4,400	-	-	-
Insurance Recoveries	-	-	-	-	-
Proceeds from Bond Sales	-	-	-	-	-
Premium on Bonds and Notes	-	30,591	-	-	-
Proceeds - Refunding Bonds	-	2,035,326	-	-	-
Loan Proceeds	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	(2,045,822)	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(739,813)</u>	<u>(392,256)</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(4,308)	(1,011,786)	574,551	(1,420,071)	268,412
Fund Balance (Deficit), January 1	13,348	3,113,933	4,442,151	(9,580,000)	1,920,659
Fund Balance (Deficit), December 31	<u>\$ 9,040</u>	<u>\$ 2,102,147</u>	<u>\$ 5,016,702</u>	<u>\$ (11,000,071)</u>	<u>\$ 2,189,071</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2020
(with info for year ended December 31, 2019)

Exhibit AA-2

	Police and Fire Retiree Medical Administration	Areawide EMS Lease Special Levy	MLP Sale Proceeds	Total 2020	Total 2019
REVENUES					
Taxes	\$ -	\$ 829,029	\$ -	\$ 637,651,528	\$ 627,052,679
Assessments in Lieu of Taxes	-	-	-	3,575,052	3,463,769
Special Assessments	-	-	-	797,171	340,068
Licenses and Permits	-	-	-	9,874,923	9,261,229
Intergovernmental	16,801	-	-	19,880,369	19,923,910
Charges for Services	11,596	-	-	21,894,674	23,141,261
Fines and Forfeitures	-	-	-	6,250,956	7,267,853
Investment Income (Loss)	7,448	-	72,613	2,998,905	4,672,717
Restricted Contributions	-	-	-	137,941	136,528
Other	-	-	-	2,977,042	4,698,208
Total Revenues	<u>35,845</u>	<u>829,029</u>	<u>72,613</u>	<u>706,038,561</u>	<u>699,958,222</u>
EXPENDITURES					
General Government	167,385	-	-	28,304,179	24,529,455
Health and Human Services	-	-	-	24,800,168	13,612,254
Fire Services	-	829,029	-	71,675,003	106,746,682
Police Services	-	-	-	81,309,428	130,774,263
Economic and Community Development	-	-	-	78,879,268	54,153,947
Public Transportation	-	-	-	24,716,190	24,657,459
Public Works	-	-	-	8,342,425	18,745,917
Education	-	-	-	269,915,069	247,221,383
Maintenance and Operations	-	-	-	36,696,420	34,713,109
PERS On-behalf Expenditures	16,801	-	-	15,343,588	11,583,522
Debt Service:					
Principal	-	-	-	43,455,726	36,176,963
Interest and Fiscal Charges	-	-	-	19,821,404	22,159,101
Bond Issuance Costs	-	-	-	428,463	269,784
Capital Outlay	-	-	-	91,158	-
Total Expenditures	<u>184,186</u>	<u>829,029</u>	<u>-</u>	<u>703,778,489</u>	<u>725,343,839</u>
Excess (Deficiency) of Revenues over Expenditures	(148,341)	-	72,613	2,260,072	(25,385,617)
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds	-	-	6,976,881	60,016,244	39,407,492
Transfers from Other Sub-Funds	197,594	-	-	7,273,090	296,189
Transfers to Other Funds	-	-	-	(31,850,469)	(20,898,016)
Transfers to Other Sub-Funds	-	-	(6,976,881)	(7,273,090)	(296,189)
Proceeds from Sale of Assets	-	-	-	419,317	323,546
Insurance Recoveries	-	-	-	73,419	450,711
Proceeds from Bond Sales	-	-	-	-	4,100,000
Premium on Bonds and Notes	-	-	-	4,398,625	6,098,463
Proceeds - Refunding Bonds	-	-	-	59,485,000	27,750,000
Loan Proceeds	-	-	-	1,269,607	1,795,600
Payment to Refunding Bond Escrow Agent	-	-	-	(63,000,865)	(33,432,224)
Total Other Financing Sources (Uses)	<u>197,594</u>	<u>-</u>	<u>-</u>	<u>30,810,878</u>	<u>25,595,572</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	49,253	-	72,613	33,070,950	209,955
Fund Balance (Deficit), January 1	252,553	-	-	66,922,020	66,712,065
Fund Balance (Deficit), December 31	<u>\$ 301,806</u>	<u>\$ -</u>	<u>\$ 72,613</u>	<u>\$ 99,992,970</u>	<u>\$ 66,922,020</u>

Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2020
(with info for year ended December 31, 2019)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area
REVENUES					
Taxes:					
Real Property	\$ 240,403,866	\$ -	\$ 1,233,156	\$ 310,829	\$ 3,139,223
Personal Property	23,968,550	-	23,385	2,188	115,028
Foreclosed Property	66,375	-	-	-	-
Aircraft	167,580	-	-	-	-
Motor Vehicle Registration	6,324,202	-	19,840	5,702	28,484
Motor Vehicle Rental	3,130,797	-	-	-	-
Hotel - Motel	4,555,390	-	-	-	-
Excise on Tobacco Products	19,101,324	-	-	-	-
Excise on Marijuana Products	5,269,900	-	-	-	-
Excise on Fuel Products	11,693,166	-	-	-	-
Tax Cost Recoveries	(172,110)	-	775	115	509
Penalties and Interest	1,296,989	-	7,283	1,857	14,694
Total Taxes	315,806,029	-	1,284,439	320,691	3,297,938
Payments in Lieu of Taxes:					
Municipal Enterprise Service Assessment	672,832	-	-	-	-
Payments in Lieu of Property Taxes	2,902,220	-	-	-	-
Total Payments in Lieu of Taxes	3,575,052	-	-	-	-
Special Assessments:					
Collections	23,003	-	-	-	-
Penalties and Interest	4,677	-	-	-	-
Total Special Assessments	27,680	-	-	-	-
Licenses and Permits:					
Taxicab Permits and Revisions	239,865	-	-	-	-
Chauffeur Licenses and Renewals	17,390	-	-	-	-
Construction and ROW Permits	1,254,844	-	-	-	-
Animal Licenses	184,787	-	-	-	-
Mechanical Licenses and Exams	-	-	-	-	-
Local Business Licenses	15,245	-	-	-	-
Marijuana Licenses	22,400	-	-	-	-
Landscaping Plan Reviews	14,782	-	-	-	-
Building Permit Plan Reviews	470,065	-	-	-	-
Inspections	259,580	-	-	-	-
Building and Grading Permits	-	-	-	-	-
Electrical Permits	-	-	-	-	-
Mechanical, Gas and Plumbing Permits	-	-	-	-	-
Sign Permits	-	-	-	-	-
Elevator Permits	-	-	-	-	-
Mobile Home and Park Permits	-	-	-	-	-
Land Use Permits	108,551	-	-	-	-
Miscellaneous Permits	311,106	-	-	-	-
Total Licenses and Permits	2,898,615	-	-	-	-
Intergovernmental:					
Federal Government:					
Other Federal Grants - Direct	73,800	-	-	-	-
Build America Bond Subsidy	60,220	-	-	-	-
State of Alaska:					
Municipal Assistance	375,000	-	-	-	-
State of Alaska On-behalf Payments	4,927,490	-	-	-	32,334
Fisheries Tax	119,219	-	-	-	-
Liquor License	-	-	-	-	-
Electric Co-op Allocation	449,224	-	1,429	401	2,030
National Forest Allocation	-	-	-	-	-
Traffic Signal Management	-	-	-	-	-
State Grant Revenue - Direct	1,607,205	-	-	-	-
Total Intergovernmental	7,612,158	-	1,429	401	34,364
Charges for Services:					
Aquatics	-	-	-	-	-
Program Lessons and Camp	-	-	-	-	-
Recreation Centers and Programs	-	-	-	-	-
Recreation Center Rentals and Activities	-	-	-	-	183
Parks and Recreation	-	-	-	-	-
Sports and Parks Activities	90,464	-	-	-	-
Fire Service Fees	-	-	-	-	32,000
Camping Fees	-	-	-	-	1,185
School District Service Fees	7,734	-	-	-	-
Golf Fees	-	-	-	-	-
Ambulance Service Fees	7,789,927	-	-	-	-
Police Services	-	-	-	-	-
DWI Impound Administrative Fees	321,704	-	-	-	-
Range Usage Fees	-	-	-	-	-
Incarceration Cost Recovery	-	-	-	-	-
Health Service Fees	43,420	-	-	-	-
Sanitary Inspection Fees	1,461,271	-	-	-	-
Cemetery Fees	359,998	-	-	-	-
Zoning Fees	404,535	-	-	-	-
Maps and Publications	2,956	-	-	-	-
Platting Fees	264,425	-	-	-	-
Fire Alarm Fees	-	-	-	-	-
Animal Shelter Fees	210,762	-	-	-	-
Mapping Fees	722	-	-	-	-
Hazardous Waste Fees	-	-	-	-	-
Fire Inspection Fees	-	-	-	-	-

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund

Exhibit AA-3

Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2020
(with info for year ended December 31, 2019)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area
Transit Fees	\$ 1,924,890	\$ -	\$ -	\$ -	\$ -
Transit Advertising Fees	371,074	-	-	-	-
Library Fees	30	-	-	-	-
Lost Book Reimbursement	4,774	-	-	-	-
Sale of Books	747	-	-	-	-
Copier Fees	9,260	-	-	-	-
Reimbursed Costs	1,285,820	-	-	-	-
US Passport Processing Fees	5,258	-	-	-	-
Miscellaneous Services	3,318,451	-	-	-	-
Total Charges for Services	17,878,222	-	-	-	33,368
Fines and Forfeitures:					
Parking Enforcement Fines	65,916	-	-	-	-
Library Book Fines	1,389	-	-	-	-
Traffic Court Fines	-	-	-	-	-
Trial Court Fines	-	-	-	-	-
Counter Fines	-	-	-	-	-
Curfew Fines	-	-	-	-	-
Minor Tobacco Fines	-	-	-	-	-
Pre-Trial Diversion Costs	48,375	-	-	-	-
Other Fines and Forfeitures	74,302	-	-	-	-
Total Fines and Forfeitures	189,982	-	-	-	-
Investment Income (Loss):					
Short-Term Investments (Loss)	(1,143,646)	-	71,456	17,019	20,421
Other	2,738,356	-	-	-	-
Total Investment Income (Loss)	1,594,710	-	71,456	17,019	20,421
Restricted Contributions	137,941	-	-	-	-
Other:					
Leases and Rentals	384,459	-	-	-	1,900
Parking Garages and Lots	21,372	-	-	-	-
Ticket Surcharges	-	-	-	-	-
Collection Revenue	137,806	-	-	-	-
Appeal Receipts	3,240	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	-	-
Prior Year Expenditure Recovery	495,090	-	198,878	-	15
Claims and Judgments	-	-	-	-	-
Cash Over and Short	(1,602)	-	-	-	-
Miscellaneous	376,894	-	-	-	-
Total Other	1,417,259	-	198,878	-	1,915
Total Revenues	351,137,648	-	1,556,202	338,111	3,388,006
EXPENDITURES					
General Government:					
Assembly	4,246,118	-	-	-	-
Equal Rights Commission	744,873	-	-	-	-
Internal Audit	105,877	-	-	-	-
Office of the Mayor	696,527	-	-	-	-
Municipal Attorney	2,007,916	-	-	-	-
Municipal Manager	2,544,782	-	-	-	-
Heritage Land Bank	4,817,985	-	-	-	-
Finance	9,633,668	-	-	-	-
Information Technology	429,816	-	-	-	-
Employee Relations	255,558	-	-	-	-
Purchasing	368,198	-	-	-	-
Total General Government	25,851,318	-	-	-	-
Public Safety:					
Health and Human Services	24,800,168	-	-	-	-
Fire Services	22,390,223	-	1,185,973	-	1,103,025
Police Services	4,024,907	-	-	-	682,710
Total Public Safety	51,215,298	-	1,185,973	-	1,785,735
Public Services:					
Economic and Community Development	48,547,796	-	-	-	233,822
Public Transportation	24,716,190	-	-	-	-
Public Works	8,342,425	-	-	-	-
Education	269,915,069	-	-	-	-
Maintenance and Operations	(1,216,064)	-	-	271,702	1,044,606
Total Public Services	350,305,416	-	-	271,702	1,278,428
PERS On-behalf Expenditures	4,927,490	-	-	-	32,334
Debt Service:					
Principal	10,280,349	-	-	-	-
Interest and Fiscal Charges	2,331,659	-	-	-	-
Bond Issuance Costs	127,882	-	-	-	-
Total Debt Service	12,739,890	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	445,039,412	-	1,185,973	271,702	3,096,497
Excess (Deficiency) of Revenues over Expenditures	(93,901,764)	-	370,229	66,409	291,509
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds:					
MOA Trust Fund	14,000,000	-	-	-	-
Electric Utility Fund	16,337,299	-	-	-	-
Areawide Capital Projects Fund	81	-	-	-	-

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund

Exhibit AA-3

Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2020
(with info for year ended December 31, 2019)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area
Anchorage Fire Service Area Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-
Public Transportation Capital Projects Fund	10	-	-	-	-
Refuse Utility Fund	486,177	-	-	-	-
Solid Waste Utility Fund	1,786,681	-	-	-	-
Water Utility Fund	10,703,946	-	-	-	-
Wastewater Utility Fund	7,055,969	-	-	-	-
Airport Fund	62,591	-	-	-	-
Port Fund	1,917,772	-	-	-	-
Miscellaneous Pass Thru Capital Projects Fund	687,994	-	-	-	-
Metropolitan Police Capital Projects Fund	-	-	-	-	-
Total Transfers from Other Funds	53,038,520	-	-	-	-
Transfers from Other Sub-Funds:					
Areawide Service Area Fund	-	-	-	-	-
MLP Sale Fund	6,976,881	-	-	-	-
Anchorage Metropolitan Police Service Area Fund	-	-	-	-	-
LRSA Other Contributing Roads Service Area Fund	-	-	-	-	-
Total Transfers from Other Sub-Funds	6,976,881	-	-	-	-
Transfers to Other Funds:					
Convention Center Operating Reserve Fund	(680,803)	-	-	-	-
Nuisance Abatement Fund	-	-	-	-	-
State Grants Fund	(473,249)	-	-	-	-
Federal Grants Fund	(356,235)	-	-	-	-
Miscellaneous Operational Grants Fund	(814,580)	-	-	-	-
Anchorage Metropolitan Police Service Area Capital Projects Fund	-	-	-	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	(179,344)	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	-	-	-	-
Workers Comp and General Liability Fund	(1,700,000)	-	-	-	-
CBERRRSA Capital Projects Fund	-	-	-	-	-
Areawide Capital Projects Fund	(13,779,078)	-	-	-	-
Chugiak Fire Capital Projects Fund	-	-	-	-	-
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	(40,000)	-
Public Transportation Capital Projects Fund	(184,235)	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-
Girdwood Valley Capital Projects Fund	-	-	-	-	(240,000)
Information Technology Capital Projects Fund	(1,269,607)	-	-	-	-
Equipment Maintenance Fund	-	-	-	-	-
Total Transfers to Other Funds	(19,437,131)	-	-	(40,000)	(240,000)
Transfers to Other Sub-Funds:					
Transfer to Areawide Service Area	-	-	-	-	-
Transfer to ER-Chugiak Birchwood Rural Roads	-	-	-	-	-
Police and Fire Retiree Medical Administration Fund	(98,797)	-	-	-	-
Total Transfers to Other Sub-Funds	(98,797)	-	-	-	-
Proceeds from Bond Sales	-	-	-	-	-
Premium on Bonds and Notes	611,630	-	-	-	-
Proceeds from Refunding Bonds	2,469,517	-	-	-	-
Proceeds from Sale of Assets	244,058	-	-	-	-
Insurance Recoveries	70,600	-	-	-	-
Loan Proceeds	1,269,607	-	-	-	-
Payment to Refunding Bond Escrow Agent	(2,670,836)	-	-	-	-
Total Other Financing Sources (Uses)	42,474,049	-	-	(40,000)	(240,000)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(51,427,715)	-	370,229	26,409	51,509
Fund Balance (Deficit), January 1	27,557,265	(1,174)	2,013,681	435,646	1,112,373
Fund Balance (Deficit), December 31	\$ (23,870,450)	\$ (1,174)	\$ 2,383,910	\$ 462,055	\$ 1,163,882

Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2020
(with info for year ended December 31, 2019)

	Former Borough Roads and Drainage Service Area	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area
REVENUES					
Taxes:					
Real Property	\$ -	\$ 74,114,161	\$ 61,652,208	\$ 9,715,740	\$ 115,347,062
Personal Property	-	7,157,022	7,060,617	146,036	10,672,600
Foreclosed Property	-	-	-	-	-
Aircraft	-	-	-	-	-
Motor Vehicle Registration	-	1,095,310	1,452,940	141,355	1,449,989
Motor Vehicle Rental	-	-	-	-	-
Hotel - Motel	-	-	126,456	-	-
Excise on Tobacco Products	-	-	-	-	-
Excise on Marijuana Products	-	-	-	-	-
Excise on Fuel Products	-	-	-	-	-
Tax Cost Recoveries	-	10,455	9,550	2,948	18,224
Penalties and Interest	-	307,478	287,792	40,852	490,368
Total Taxes	-	82,684,426	70,589,563	10,046,931	127,978,243
Payments in Lieu of Taxes:					
Municipal Enterprise Service Assessment	-	-	-	-	-
Payments in Lieu of Property Taxes	-	-	-	-	-
Total Payments in Lieu of Taxes	-	-	-	-	-
Special Assessments:					
Collections	-	-	672,011	-	-
Penalties and Interest	-	-	97,480	-	-
Total Special Assessments	-	-	769,491	-	-
Licenses and Permits:					
Taxicab Permits and Revisions	-	-	-	-	-
Chauffeur Licenses and Renewals	-	-	-	-	-
Construction and ROW Permits	-	-	-	-	-
Animal Licenses	-	-	-	-	-
Mechanical Licenses and Exams	-	-	-	-	-
Local Business Licenses	-	-	-	-	-
Marijuana Licenses	-	-	-	-	-
Landscaping Plan Reviews	-	-	-	-	-
Building Permit Plan Reviews	-	509,396	-	-	-
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	-	-	25,686	-	-
Total Licenses and Permits	-	509,396	25,686	-	-
Intergovernmental:					
Federal Government:					
Other Federal Grants - Direct	-	-	-	-	-
Build America Bond Subsidy	-	31,492	466,694	-	-
State of Alaska:					
Municipal Assistance	-	-	-	-	-
State of Alaska On-behalf Payments	-	4,317,614	242,933	21,747	5,284,554
Fisheries Tax	-	-	-	-	-
Liquor License	-	-	-	-	398,100
Electric Co-op Allocation	-	78,857	103,533	-	104,929
National Forest Allocation	-	-	61,761	-	-
Traffic Signal Management	-	-	530,134	12,480	-
State Grant Revenue - Direct	-	-	-	-	-
Total Intergovernmental	-	4,427,963	1,405,055	34,227	5,787,583
Charges for Services:					
Aquatics	-	-	-	-	-
Program Lessons and Camp	-	-	-	-	-
Recreation Centers and Programs	-	-	-	-	-
Recreation Center Rentals and Activities	-	-	-	-	-
Parks and Recreation	-	-	-	-	-
Sports and Parks Activities	-	-	-	-	-
Fire Service Fees	-	-	-	-	-
Camping Fees	-	-	-	-	-
School District Service Fees	-	-	-	-	-
Golf Fees	-	-	-	-	-
Ambulance Service Fees	-	-	-	-	-
Police Services	-	-	-	-	351,346
DWI Impound Administrative Fees	-	-	-	-	228,720
Range Usage Fees	-	-	-	-	7,088
Incarceration Cost Recovery	-	-	-	-	185,689
Health Service Fees	-	-	-	-	-
Sanitary Inspection Fees	-	-	-	-	-
Cemetery Fees	-	-	-	-	-
Zoning Fees	-	-	-	-	-
Maps and Publications	-	-	-	-	-
Platting Fees	-	-	-	-	-
Fire Alarm Fees	-	30,742	-	-	-
Animal Shelter Fees	-	-	-	-	-
Mapping Fees	-	-	-	-	-
Hazardous Waste Fees	-	215,036	-	-	-
Fire Inspection Fees	-	164,134	-	-	-

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, 2020
(with info for year ended December 31, 2019)

Exhibit AA-3

	Former Borough Roads and Drainage Service Area	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area
Transit Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Transit Advertising Fees	-	-	-	-	-
Library Fees	-	-	-	-	-
Lost Book Reimbursement	-	-	-	-	-
Sale of Books	-	-	-	-	-
Copier Fees	-	-	-	-	-
Reimbursed Costs	-	3,123	11,078	4,845	262,570
US Passport Processing Fees	-	-	-	-	-
Miscellaneous Services	-	-	-	-	-
Total Charges for Services	-	413,035	11,078	4,845	1,035,413
Fines and Forfeitures:					
Parking Enforcement Fines	-	-	-	-	-
Library Book Fines	-	-	-	-	-
Traffic Court Fines	-	-	-	-	2,643,314
Trial Court Fines	-	-	-	-	1,459,019
Counter Fines	-	-	-	-	1,666,349
Curfew Fines	-	-	-	-	861
Minor Tobacco Fines	-	-	-	-	927
Pre-Trial Diversion Costs	-	-	-	-	-
Other Fines and Forfeitures	-	-	-	-	225,929
Total Fines and Forfeitures	-	-	-	-	5,996,399
Investment Income (Loss):					
Short-Term Investments (Loss)	4,552	154,389	57,749	266,143	400,342
Other	-	-	-	-	-
Total Investment Income (Loss)	4,552	154,389	57,749	266,143	400,342
Restricted Contributions	-	-	-	-	-
Other:					
Leases and Rentals	-	34,586	-	-	-
Parking Garages and Lots	-	-	-	-	-
Ticket Surcharges	-	-	-	-	-
Collection Revenue	-	-	-	-	-
Appeal Receipts	-	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	-	267,492
Prior Year Expenditure Recovery	-	1,372	234	26	3,787
Claims and Judgments	-	-	-	-	-
Cash Over and Short	-	-	-	-	139
Miscellaneous	-	47,639	-	24,898	68,730
Total Other	-	83,597	234	24,924	340,148
Total Revenues	4,552	88,272,806	72,858,856	10,377,070	141,538,128
EXPENDITURES					
General Government:					
Assembly	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-
Internal Audit	-	-	-	-	-
Office of the Mayor	-	-	-	-	-
Municipal Attorney	-	-	-	-	-
Municipal Manager	-	-	-	-	-
Heritage Land Bank	-	-	-	-	-
Finance	-	-	-	-	-
Information Technology	-	-	-	-	-
Employee Relations	-	-	-	-	-
Purchasing	-	-	-	-	-
Total General Government	-	-	-	-	-
Public Safety:					
Health and Human Services	-	-	-	-	-
Fire Services	-	46,166,753	-	-	-
Police Services	-	-	-	-	76,581,246
Total Public Safety	-	46,166,753	-	-	76,581,246
Public Services:					
Economic and Community Development	-	-	-	-	-
Public Transportation	-	-	-	-	-
Public Works	-	-	-	-	-
Education	-	-	-	-	-
Maintenance and Operations	-	-	29,254,362	7,341,814	-
Total Public Services	-	-	29,254,362	7,341,814	-
PERS On-behalf Expenditures	-	4,317,614	242,933	21,747	5,284,554
Debt Service:					
Principal	-	2,152,509	28,914,404	-	231,724
Interest and Fiscal Charges	-	1,245,694	14,613,399	-	422,326
Bond Issuance Costs	-	23,773	231,704	-	34,306
Total Debt Service	-	3,421,976	43,759,507	-	688,356
Capital Outlay	-	-	-	-	-
Total Expenditures	-	53,906,343	73,256,802	7,363,561	82,554,156
Excess (Deficiency) of Revenues over Expenditures	4,552	34,366,463	(397,946)	3,013,509	58,983,972
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds:					
MOA Trust Fund	-	-	-	-	-
Electric Utility Fund	-	-	-	-	-
Areawide Capital Projects Fund	-	-	770	-	9

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund

Exhibit AA-3

Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2020
(with info for year ended December 31, 2019)

	Former Borough Roads and Drainage Service Area	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area
Anchorage Fire Service Area Capital Projects Fund	\$ -	\$ 39	\$ -	\$ -	\$ -
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-
Public Transportation Capital Projects Fund	-	-	-	-	-
Refuse Utility Fund	-	-	-	-	-
Solid Waste Utility Fund	-	-	-	-	-
Water Utility Fund	-	-	-	-	-
Wastewater Utility Fund	-	-	-	-	-
Airport Fund	-	-	-	-	-
Port Fund	-	-	-	-	-
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	-	-
Metropolitan Police Capital Projects Fund	-	-	-	-	-
Total Transfers from Other Funds	-	39	770	-	9
Transfers from Other Sub-Funds:					
Areawide Service Area Fund	-	-	-	-	-
MLP Sale Fund	-	-	-	-	-
Anchorage Metropolitan Police Service Area Fund	-	-	-	-	-
LRSA Other Contributing Roads Service Area Fund	-	-	-	98,615	-
Total Transfers from Other Sub-Funds	-	-	-	98,615	-
Transfers to Other Funds:					
Convention Center Operating Reserve Fund	-	-	(21,499)	-	-
Nuisance Abatement Fund	-	-	-	-	-
State Grants Fund	-	-	(18,060)	-	(115,036)
Federal Grants Fund	-	-	-	-	(450)
Miscellaneous Operational Grants Fund	-	-	-	-	(550,000)
Anchorage Metropolitan Police Service Area Capital Projects Fund	-	-	-	-	(29,000)
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	-	(364,123)	-	-	(543,467)
Police and Fire Certificate of Participation Bond Fund	-	(2,258,642)	-	-	(3,173,398)
Workers Comp and General Liability Fund	-	(15,000)	-	-	-
CBERRRSA Capital Projects Fund	-	-	-	(3,538,074)	-
Areawide Capital Projects Fund	-	-	-	-	-
Chugiak Fire Capital Projects Fund	-	-	-	-	-
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	-	-
Public Transportation Capital Projects Fund	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-
Girdwood Valley Capital Projects Fund	-	-	-	-	-
Information Technology Capital Projects Fund	-	-	-	-	-
Equipment Maintenance Fund	-	-	(350,000)	-	-
Total Transfers to Other Funds	-	(2,637,765)	(389,559)	(3,538,074)	(4,411,351)
Transfers to Other Sub-Funds:					
Transfer to Areawide Service Area	-	-	-	-	-
Transfer to ER-Chugiak Birchwood Rural Roads	-	-	-	(98,615)	-
Police and Fire Retiree Medical Administration Fund	-	-	-	-	(98,797)
Total Transfers to Other Sub-Funds	-	-	-	(98,615)	(98,797)
Proceeds from Bond Sales	-	-	-	-	-
Premium on Bonds and Notes	-	105,912	3,500,358	-	150,134
Proceeds from Refunding Bonds	-	1,644,216	53,216,113	-	119,828
Proceeds from Sale of Assets	-	125,000	-	-	45,859
Insurance Recoveries	-	2,819	-	-	-
Loan Proceeds	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	(1,680,426)	(56,455,001)	-	(148,780)
Total Other Financing Sources (Uses)	-	(2,440,205)	(127,319)	(3,538,074)	(4,343,098)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	4,552	31,926,258	(525,265)	(524,565)	54,640,874
Fund Balance (Deficit), January 1	117,921	6,571,911	11,462,078	7,079,566	10,410,109
Fund Balance (Deficit), December 31	\$ 122,473	\$ 38,498,169	\$ 10,936,813	\$ 6,555,001	\$ 65,050,983

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, 2020
(with info for year ended December 31, 2019)

Exhibit AA-3

	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment
REVENUES					
Taxes:					
Real Property	\$ 11,335	\$ 18,304,942	\$ 3,956,746	\$ -	-
Personal Property	4,231	1,895,712	81,640	-	-
Foreclosed Property	-	-	-	-	-
Aircraft	-	-	-	-	-
Motor Vehicle Registration	-	377,290	-	-	-
Motor Vehicle Rental	-	-	-	-	-
Hotel - Motel	-	84,302	-	-	-
Excise on Tobacco Products	-	-	-	-	-
Excise on Marijuana Products	-	-	-	-	-
Excise on Fuel Products	-	-	-	-	-
Tax Cost Recoveries	-	2,561	1,276	-	-
Penalties and Interest	54	80,254	13,896	-	-
Total Taxes	15,620	20,745,061	4,053,558	-	-
Payments in Lieu of Taxes:					
Municipal Enterprise Service Assessment	-	-	-	-	-
Payments in Lieu of Property Taxes	-	-	-	-	-
Total Payments in Lieu of Taxes	-	-	-	-	-
Special Assessments:					
Collections	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Total Special Assessments	-	-	-	-	-
Licenses and Permits:					
Taxicab Permits and Revisions	-	-	-	-	-
Chauffeur Licenses and Renewals	-	-	-	-	-
Construction and ROW Permits	-	-	-	-	-
Animal Licenses	-	-	-	-	-
Mechanical Licenses and Exams	-	-	-	138,570	-
Local Business Licenses	-	-	-	477,798	-
Marijuana Licenses	-	-	-	-	-
Landscaping Plan Reviews	-	-	-	-	-
Building Permit Plan Reviews	-	-	-	1,149,868	-
Inspections	-	-	-	(1,475)	-
Building and Grading Permits	-	-	-	3,142,000	-
Electrical Permits	-	-	-	233,727	-
Mechanical, Gas and Plumbing Permits	-	-	-	621,141	-
Sign Permits	-	-	-	14,200	-
Elevator Permits	-	-	-	664,403	-
Mobile Home and Park Permits	-	-	-	994	-
Land Use Permits	-	-	-	-	-
Miscellaneous Permits	-	-	-	-	-
Total Licenses and Permits	-	-	-	6,441,226	-
Intergovernmental:					
Federal Government:					
Other Federal Grants - Direct	-	-	-	-	-
Build America Bond Subsidy	-	33,354	-	-	-
State of Alaska:					
Municipal Assistance	-	-	-	-	-
State of Alaska On-behalf Payments	-	217,082	34,866	185,752	62,415
Fisheries Tax	-	-	-	-	-
Liquor License	-	-	-	-	-
Electric Co-op Allocation	-	26,919	-	-	-
National Forest Allocation	-	-	-	-	-
Traffic Signal Management	-	-	-	-	-
State Grant Revenue - Direct	-	-	-	-	-
Total Intergovernmental	-	277,355	34,866	185,752	62,415
Charges for Services:					
Aquatics	-	214,237	68,449	-	-
Program Lessons and Camp	-	24,835	-	-	-
Recreation Centers and Programs	-	126,918	22,026	-	-
Recreation Center Rentals and Activities	-	-	-	-	-
Parks and Recreation	-	223,452	-	-	-
Sports and Parks Activities	-	-	-	-	-
Fire Service Fees	-	-	-	-	-
Camping Fees	-	6,090	-	-	-
School District Service Fees	-	160,485	-	-	117,880
Golf Fees	-	22,405	-	-	-
Ambulance Service Fees	-	-	-	-	-
Police Services	-	-	-	-	-
DWI Impound Administrative Fees	-	-	-	-	-
Range Usage Fees	-	-	-	-	-
Incarceration Cost Recovery	-	-	-	-	-
Health Service Fees	-	-	-	-	-
Sanitary Inspection Fees	-	-	-	-	-
Cemetery Fees	-	-	-	-	-
Zoning Fees	-	-	-	-	-
Maps and Publications	-	-	-	-	-
Platting Fees	-	-	-	-	-
Fire Alarm Fees	-	-	-	-	-
Animal Shelter Fees	-	-	-	-	-
Mapping Fees	-	-	-	-	-
Hazardous Waste Fees	-	-	-	-	-
Fire Inspection Fees	-	-	-	-	-

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2020
(with info for year ended December 31, 2019)

Exhibit AA-3

	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment
Transit Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Transit Advertising Fees	-	-	-	-	-
Library Fees	-	-	-	-	-
Lost Book Reimbursement	-	-	-	-	-
Sale of Books	-	-	-	-	-
Copier Fees	-	-	-	21,334	-
Reimbursed Costs	-	33,956	989	-	1,464,061
US Passport Processing Fees	-	-	-	-	-
Miscellaneous Services	-	-	-	-	-
Total Charges for Services	-	812,378	91,464	21,334	1,581,941
Fines and Forfeitures:					
Parking Enforcement Fines	-	-	-	-	-
Library Book Fines	-	-	-	-	-
Traffic Court Fines	-	-	-	-	-
Trial Court Fines	-	-	-	-	-
Counter Fines	-	-	-	-	-
Curfew Fines	-	-	-	-	-
Minor Tobacco Fines	-	-	-	-	-
Pre-Trial Diversion Costs	-	-	-	-	-
Other Fines and Forfeitures	-	-	-	64,575	-
Total Fines and Forfeitures	-	-	-	64,575	-
Investment Income (Loss):					
Short-Term Investments (Loss)	637	101,166	162,223	(14,859)	82,896
Other	-	-	-	-	-
Total Investment Income (Loss)	637	101,166	162,223	(14,859)	82,896
Restricted Contributions	-	-	-	-	-
Other:					
Leases and Rentals	-	-	19,200	-	-
Parking Garages and Lots	-	-	-	-	-
Ticket Surcharges	-	-	-	-	-
Collection Revenue	-	-	-	-	-
Appeal Receipts	-	-	-	300	-
Criminal Rule 8 Collection Costs	-	-	-	-	-
Prior Year Expenditure Recovery	-	1,292	60	254	28
Claims and Judgments	-	-	-	-	-
Cash Over and Short	-	(31)	-	-	-
Miscellaneous	-	-	-	(39)	889,023
Total Other	-	1,261	19,260	515	889,051
Total Revenues	16,257	21,937,221	4,361,371	6,698,543	2,616,303
EXPENDITURES					
General Government:					
Assembly	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-
Internal Audit	-	-	-	-	-
Office of the Mayor	-	-	-	-	-
Municipal Attorney	-	-	-	-	-
Municipal Manager	-	-	-	-	-
Heritage Land Bank	-	-	-	-	-
Finance	-	-	-	-	2,285,476
Information Technology	-	-	-	-	-
Employee Relations	-	-	-	-	-
Purchasing	-	-	-	-	-
Total General Government	-	-	-	-	2,285,476
Public Safety:					
Health and Human Services	-	-	-	-	-
Fire Services	-	-	-	-	-
Police Services	20,565	-	-	-	-
Total Public Safety	20,565	-	-	-	-
Public Services:					
Economic and Community Development	-	19,064,832	3,099,956	7,932,862	-
Public Transportation	-	-	-	-	-
Public Works	-	-	-	-	-
Education	-	-	-	-	-
Maintenance and Operations	-	-	-	-	-
Total Public Services	-	19,064,832	3,099,956	7,932,862	-
PERS On-behalf Expenditures	-	217,082	34,866	185,752	62,415
Debt Service:					
Principal	-	1,752,385	124,355	-	-
Interest and Fiscal Charges	-	1,164,097	44,229	-	-
Bond Issuance Costs	-	10,798	-	-	-
Total Debt Service	-	2,927,280	168,584	-	-
Capital Outlay	-	-	91,158	-	-
Total Expenditures	20,565	22,209,194	3,394,564	8,118,614	2,347,891
Excess (Deficiency) of Revenues over Expenditures	(4,308)	(271,973)	966,807	(1,420,071)	268,412
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds:					
MOA Trust Fund	-	-	-	-	-
Electric Utility Fund	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-

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, 2020
(with info for year ended December 31, 2019)

Exhibit AA-3

	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment
Anchorage Fire Service Area Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	25	-	-	-
Public Transportation Capital Projects Fund	-	-	-	-	-
Refuse Utility Fund	-	-	-	-	-
Solid Waste Utility Fund	-	-	-	-	-
Water Utility Fund	-	-	-	-	-
Wastewater Utility Fund	-	-	-	-	-
Airport Fund	-	-	-	-	-
Port Fund	-	-	-	-	-
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	-	-
Metropolitan Police Capital Projects Fund	-	-	-	-	-
Total Transfers from Other Funds	-	25	-	-	-
Transfers from Other Sub-Funds:					
Areawide Service Area Fund	-	-	-	-	-
MLP Sale Fund	-	-	-	-	-
Anchorage Metropolitan Police Service Area Fund	-	-	-	-	-
LRSA Other Contributing Roads Service Area Fund	-	-	-	-	-
Total Transfers from Other Sub-Funds	-	-	-	-	-
Transfers to Other Funds:					
Convention Center Operating Reserve Fund	-	(14,333)	-	-	-
Nuisance Abatement Fund	-	-	-	-	-
State Grants Fund	-	-	-	-	-
Federal Grants Fund	-	-	-	-	-
Miscellaneous Operational Grants Fund	-	-	-	-	-
Anchorage Metropolitan Police Service Area Capital Projects Fund	-	-	-	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	(392,256)	-	-
Police and Fire Retiree Medical Liability Fund	-	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	-	-	-	-
Workers Comp and General Liability Fund	-	-	-	-	-
CBERRRSA Capital Projects Fund	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-
Chugiak Fire Capital Projects Fund	-	-	-	-	-
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	-	-
Public Transportation Capital Projects Fund	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	(750,000)	-	-	-
Girdwood Valley Capital Projects Fund	-	-	-	-	-
Information Technology Capital Projects Fund	-	-	-	-	-
Equipment Maintenance Fund	-	-	-	-	-
Total Transfers to Other Funds	-	(764,333)	(392,256)	-	-
Transfers to Other Sub-Funds:					
Transfer to Areawide Service Area	-	-	-	-	-
Transfer to ER-Chugiak Birchwood Rural Roads	-	-	-	-	-
Police and Fire Retiree Medical Administration Fund	-	-	-	-	-
Total Transfers to Other Sub-Funds	-	-	-	-	-
Proceeds from Bond Sales	-	-	-	-	-
Premium on Bonds and Notes	-	30,591	-	-	-
Proceeds from Refunding Bonds	-	2,035,326	-	-	-
Proceeds from Sale of Assets	-	4,400	-	-	-
Insurance Recoveries	-	-	-	-	-
Loan Proceeds	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	(2,045,822)	-	-	-
Total Other Financing Sources (Uses)	-	(739,813)	(392,256)	-	-
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(4,308)	(1,011,786)	574,551	(1,420,071)	268,412
Fund Balance (Deficit), January 1	13,348	3,113,933	4,442,151	(9,580,000)	1,920,659
Fund Balance (Deficit), December 31	\$ 9,040	\$ 2,102,147	\$ 5,016,702	\$ (11,000,071)	\$ 2,189,071

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, 2020
(with info for year ended December 31, 2019)

Exhibit AA-3

	Police and Fire Retiree Medical Administration	Areawide EMS Lease Special Levy	MLP Sale Proceeds	Total 2020	Total 2019
REVENUES					
Taxes:					
Real Property	\$ -	\$ 760,484	\$ -	\$ 528,949,752	\$ 509,370,992
Personal Property	-	68,545	-	51,195,554	46,422,776
Foreclosed Property	-	-	-	66,375	222,300
Aircraft	-	-	-	167,580	182,160
Motor Vehicle Registration	-	-	-	10,895,112	10,825,678
Motor Vehicle Rental	-	-	-	3,130,797	6,949,397
Hotel - Motel	-	-	-	4,766,148	12,980,387
Excise on Tobacco Products	-	-	-	19,101,324	19,849,332
Excise on Marijuana Products	-	-	-	5,269,900	4,041,331
Excise on Fuel Products	-	-	-	11,693,166	13,435,158
Tax Cost Recoveries	-	-	-	(125,697)	(8,747)
Penalties and Interest	-	-	-	2,541,517	2,781,915
Total Taxes	-	829,029	-	637,651,528	627,052,679
Payments in Lieu of Taxes:					
Municipal Enterprise Service Assessment	-	-	-	672,832	703,725
Payments in Lieu of Property Taxes	-	-	-	2,902,220	2,760,044
Total Payments in Lieu of Taxes	-	-	-	3,575,052	3,463,769
Special Assessments:					
Collections	-	-	-	695,014	230,070
Penalties and Interest	-	-	-	102,157	109,998
Total Special Assessments	-	-	-	797,171	340,068
Licenses and Permits:					
Taxicab Permits and Revisions	-	-	-	239,865	566,595
Chauffeur Licenses and Renewals	-	-	-	17,390	24,725
Construction and ROW Permits	-	-	-	1,254,844	1,161,925
Animal Licenses	-	-	-	184,787	238,448
Mechanical Licenses and Exams	-	-	-	138,570	37,544
Local Business Licenses	-	-	-	493,043	107,726
Marijuana Licenses	-	-	-	22,400	41,100
Landscaping Plan Reviews	-	-	-	14,782	12,216
Building Permit Plan Reviews	-	-	-	2,129,329	2,352,058
Inspections	-	-	-	258,105	329,610
Building and Grading Permits	-	-	-	3,142,000	2,367,111
Electrical Permits	-	-	-	233,727	265,483
Mechanical, Gas and Plumbing Permits	-	-	-	621,141	566,375
Sign Permits	-	-	-	14,200	20,430
Elevator Permits	-	-	-	664,403	609,958
Mobile Home and Park Permits	-	-	-	994	3,175
Land Use Permits	-	-	-	108,551	143,460
Miscellaneous Permits	-	-	-	336,792	413,290
Total Licenses and Permits	-	-	-	9,874,923	9,261,229
Intergovernmental:					
Federal Government:					
Other Federal Grants - Direct	-	-	-	73,800	79,300
Build America Bond Subsidy	-	-	-	591,760	384,506
State of Alaska:					
Municipal Assistance	-	-	-	375,000	4,557,777
State of Alaska On-behalf Payments	16,801	-	-	15,343,588	11,583,522
Fisheries Tax	-	-	-	119,219	143,344
Liquor License	-	-	-	398,100	383,700
Electric Co-op Allocation	-	-	-	767,322	787,523
National Forest Allocation	-	-	-	61,761	65,257
Traffic Signal Management	-	-	-	542,614	489,374
State Grant Revenue - Direct	-	-	-	1,607,205	1,449,607
Total Intergovernmental	16,801	-	-	19,880,369	19,923,910
Charges for Services:					
Aquatics	-	-	-	282,686	788,019
Program Lessons and Camp	-	-	-	24,835	-
Recreation Centers and Programs	-	-	-	148,944	127,119
Recreation Center Rentals and Activities	-	-	-	183	6,171
Parks and Recreation	-	-	-	223,452	606,131
Sports and Parks Activities	-	-	-	90,464	686,655
Fire Service Fees	-	-	-	32,000	-
Camping Fees	-	-	-	7,275	118,432
School District Service Fees	-	-	-	286,099	367,942
Golf Fees	-	-	-	22,405	21,804
Ambulance Service Fees	-	-	-	7,789,927	8,610,688
Police Services	-	-	-	351,346	-
DWI Impound Administrative Fees	-	-	-	550,424	509,884
Range Usage Fees	-	-	-	7,088	4,115
Incarceration Cost Recovery	-	-	-	185,689	202,558
Health Service Fees	-	-	-	43,420	432,962
Sanitary Inspection Fees	-	-	-	1,461,271	1,669,198
Cemetery Fees	-	-	-	359,998	344,283
Zoning Fees	-	-	-	404,535	431,997
Maps and Publications	-	-	-	2,956	6,242
Platting Fees	-	-	-	264,425	353,097
Fire Alarm Fees	-	-	-	30,742	37,725
Animal Shelter Fees	-	-	-	210,762	291,908
Mapping Fees	-	-	-	722	1,673
Hazardous Waste Fees	-	-	-	215,036	202,093
Fire Inspection Fees	-	-	-	164,134	120,268

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, 2020
(with info for year ended December 31, 2019)

Exhibit AA-3

	Police and Fire Retiree Medical Administration	Areawide EMS Lease Special Levy	MLP Sale Proceeds	Total 2020	Total 2019
Transit Fees	\$ -	\$ -	\$ -	1,924,890	\$ 3,333,480
Transit Advertising Fees	-	-	-	371,074	364,784
Library Fees	-	-	-	30	1,275
Lost Book Reimbursement	-	-	-	4,774	14,349
Sale of Books	-	-	-	747	1,059
Copier Fees	-	-	-	30,594	50,746
Reimbursed Costs	11,596	-	-	3,078,038	3,321,624
US Passport Processing Fees	-	-	-	5,258	15,824
Miscellaneous Services	-	-	-	3,318,451	97,156
Total Charges for Services	11,596	-	-	21,894,674	23,141,261
Fines and Forfeitures:					
Parking Enforcement Fines	-	-	-	65,916	109,717
Library Book Fines	-	-	-	1,389	89,638
Traffic Court Fines	-	-	-	2,643,314	2,865,513
Trial Court Fines	-	-	-	1,459,019	1,941,672
Counter Fines	-	-	-	1,666,349	1,874,180
Curfew Fines	-	-	-	861	1,180
Minor Tobacco Fines	-	-	-	927	784
Pre-Trial Diversion Costs	-	-	-	48,375	49,520
Other Fines and Forfeitures	-	-	-	364,806	335,649
Total Fines and Forfeitures	-	-	-	6,250,956	7,267,853
Investment Income (Loss):					
Short-Term Investments (Loss)	7,448	-	72,613	260,549	3,177,215
Other	-	-	-	2,738,356	1,495,502
Total Investment Income (Loss)	7,448	-	72,613	2,998,905	4,672,717
Restricted Contributions	-	-	-	137,941	136,528
Other:					
Leases and Rentals	-	-	-	440,145	595,808
Parking Garages and Lots	-	-	-	21,372	43,328
Ticket Surcharges	-	-	-	-	(28,852)
Collection Revenue	-	-	-	137,806	190,897
Appeal Receipts	-	-	-	3,540	100
Criminal Rule 8 Collection Costs	-	-	-	267,492	300,917
Prior Year Expenditure Recovery	-	-	-	701,036	2,238,387
Claims and Judgments	-	-	-	-	9,836
Cash Over and Short	-	-	-	(1,494)	(1,123)
Miscellaneous	-	-	-	1,407,145	1,348,910
Total Other	-	-	-	2,977,042	4,698,208
Total Revenues	35,845	829,029	72,613	706,038,561	699,958,222
EXPENDITURES					
General Government:					
Assembly	-	-	-	4,246,118	3,785,913
Equal Rights Commission	-	-	-	744,873	811,984
Internal Audit	-	-	-	105,877	69,654
Office of the Mayor	-	-	-	696,527	623,011
Municipal Attorney	-	-	-	2,007,916	1,975,440
Municipal Manager	-	-	-	2,544,782	(1,168,845)
Heritage Land Bank	-	-	-	4,817,985	3,581,019
Finance	-	-	-	11,919,144	13,562,174
Information Technology	-	-	-	429,816	437,001
Employee Relations	167,385	-	-	422,943	260,900
Purchasing	-	-	-	368,198	591,204
Total General Government	167,385	-	-	28,304,179	24,529,455
Public Safety:					
Health and Human Services	-	-	-	24,800,168	13,612,254
Fire Services	-	829,029	-	71,675,003	106,746,682
Police Services	-	-	-	81,309,428	130,774,263
Total Public Safety	-	829,029	-	177,784,599	251,133,199
Public Services:					
Economic and Community Development	-	-	-	78,879,268	54,153,947
Public Transportation	-	-	-	24,716,190	24,657,459
Public Works	-	-	-	8,342,425	18,745,917
Education	-	-	-	269,915,069	247,221,383
Maintenance and Operations	-	-	-	36,696,420	34,713,109
Total Public Services	-	-	-	418,549,372	379,491,815
PERS On-behalf Expenditures	16,801	-	-	15,343,588	11,583,522
Debt Service:					
Principal	-	-	-	43,455,726	36,176,963
Interest and Fiscal Charges	-	-	-	19,821,404	22,159,101
Bond Issuance Costs	-	-	-	428,463	269,784
Total Debt Service	-	-	-	63,705,593	58,605,848
Capital Outlay	-	-	-	91,158	-
Total Expenditures	184,186	829,029	-	703,778,489	725,343,839
Excess (Deficiency) of Revenues over Expenditures	(148,341)	-	72,613	2,260,072	(25,385,617)
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds:					
MOA Trust Fund	-	-	-	14,000,000	6,500,000
Electric Utility Fund	-	-	6,976,881	23,314,180	9,645,938
Areawide Capital Projects Fund	-	-	-	860	4,889,059

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund

Exhibit AA-3

Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2020
(with info for year ended December 31, 2019)

	Police and Fire Retiree Medical Administration	Areawide EMS Lease Special Levy	MLP Sale Proceeds	Total 2020	Total 2019
Anchorage Fire Service Area Capital Projects Fund	\$ -	\$ -	\$ -	39	\$ 263
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	3,369
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	25	736
Public Transportation Capital Projects Fund	-	-	-	10	29
Refuse Utility Fund	-	-	-	486,177	82,155
Solid Waste Utility Fund	-	-	-	1,786,681	1,091,354
Water Utility Fund	-	-	-	10,703,946	8,705,313
Wastewater Utility Fund	-	-	-	7,055,969	6,247,687
Airport Fund	-	-	-	62,591	54,021
Port Fund	-	-	-	1,917,772	2,187,485
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	687,994	-
Metropolitan Police Capital Projects Fund	-	-	-	-	83
Total Transfers from Other Funds	-	-	6,976,881	60,016,244	39,407,492
Transfers from Other Sub-Funds:					
Areawide Service Area Fund	98,797	-	-	98,797	81,787
MLP Sale Fund	-	-	-	6,976,881	-
Anchorage Metropolitan Police Service Area Fund	98,797	-	-	98,797	115,807
LRSA Other Contributing Roads Service Area Fund	-	-	-	98,615	98,595
Total Transfers from Other Sub-Funds	197,594	-	-	7,273,090	296,189
Transfers to Other Funds:					
Convention Center Operating Reserve Fund	-	-	-	(716,635)	(625,213)
Nuisance Abatement Fund	-	-	-	-	(70,000)
State Grants Fund	-	-	-	(606,345)	(608,164)
Federal Grants Fund	-	-	-	(356,685)	(223,504)
Miscellaneous Operational Grants Fund	-	-	-	(1,364,580)	(1,339,261)
Anchorage Metropolitan Police Service Area Capital Projects Fund	-	-	-	(29,000)	(643,999)
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	(392,256)	(2,288,721)
Police and Fire Retiree Medical Liability Fund	-	-	-	(1,086,934)	(1,086,934)
Police and Fire Certificate of Participation Bond Fund	-	-	-	(5,432,040)	(3,498,565)
Workers Comp and General Liability Fund	-	-	-	(1,715,000)	(952,218)
CBERRRSA Capital Projects Fund	-	-	-	(3,538,074)	(3,553,074)
Areawide Capital Projects Fund	-	-	-	(13,779,078)	(1,697,435)
Chugiak Fire Capital Projects Fund	-	-	-	-	(750,000)
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	(40,000)	(40,000)
Public Transportation Capital Projects Fund	-	-	-	(184,235)	(345,204)
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	(750,000)	(870,000)
Girdwood Valley Capital Projects Fund	-	-	-	(240,000)	(433,121)
Information Technology Capital Projects Fund	-	-	-	(1,269,607)	(1,795,600)
Equipment Maintenance Fund	-	-	-	(350,000)	(77,003)
Total Transfers to Other Funds	-	-	-	(31,850,469)	(20,898,016)
Transfers to Other Sub-Funds:					
Transfer to Areawide Service Area	-	-	(6,976,881)	(6,976,881)	-
Transfer to ER-Chugiak Birchwood Rural Roads	-	-	-	(98,615)	(98,595)
Police and Fire Retiree Medical Administration Fund	-	-	-	(197,594)	(197,594)
Total Transfers to Other Sub-Funds	-	-	(6,976,881)	(7,273,090)	(296,189)
Proceeds from Bond Sales	-	-	-	-	4,100,000
Premium on Bonds and Notes	-	-	-	4,398,625	6,098,463
Proceeds from Refunding Bonds	-	-	-	59,485,000	27,750,000
Proceeds from Sale of Assets	-	-	-	419,317	323,546
Insurance Recoveries	-	-	-	73,419	450,711
Loan Proceeds	-	-	-	1,269,607	1,795,600
Payment to Refunding Bond Escrow Agent	-	-	-	(63,000,865)	(33,432,224)
Total Other Financing Sources (Uses)	197,594	-	-	30,810,878	25,595,572
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	49,253	-	72,613	33,070,950	209,955
Fund Balance (Deficit), January 1	252,553	-	-	66,922,020	66,712,065
Fund Balance (Deficit), December 31	\$ 301,806	\$ -	\$ 72,613	\$ 99,992,970	\$ 66,922,020

MUNICIPALITY OF ANCHORAGE, ALASKA
 Areawide Service Area
 Comparative Balance Sheet
 December 31, 2020 and 2019

	2020	2019
ASSETS		
Cash	\$ 7,670	\$ 7,670
Equity in General Cash Pool	4,206,802	65,681,331
Investments	650,010	3,387,875
Accrued Interest on Investments	416,205	829,748
Taxes Receivable:		
Delinquent Taxes	7,341,982	3,561,449
Tax Liens	63,731	235,208
Penalties and Interest	1,951,856	1,631,671
Less: Allowance for Uncollectibles	(158,952)	(63,235)
Total Net Taxes Receivable	9,198,617	5,365,093
Accounts Receivable:		
Accounts Receivable	14,295,350	13,613,440
Less: Allowance for Uncollectibles	(3,057,467)	(4,684,262)
Total Net Accounts Receivable	11,237,883	8,929,178
Special Assessments Receivable:		
Current	12,773	13,302
Delinquent	1,016	-
Unbilled	122,852	146,251
Total Special Assessments Receivable	136,641	159,553
Intergovernmental Receivables	829,386	730,939
Due from Component Unit:		
Anchorage School District	5,654	-
Total Due from Component Units	5,654	-
Due from Other Sub-Funds:		
Former City Service Area Fund	1,174	1,174
Building Safety Fund	10,620,839	9,265,183
Total Due from Other Sub-Funds	10,622,013	9,266,357
Due from Other Funds:		
Federal Grants Fund	6,520,882	-
Areawide Capital Projects Fund	89,911	89,910
Information Technology Fund	22,940,815	18,474,259
Police and Fire Retiree Medical Liability Fund	-	2,141
E911 Surcharge Fund	-	780,629
MOA Trust Fund	-	210,534
Other Restricted Resources Fund	231,433	158,611
Total Due from Other Funds	29,783,041	19,716,084
Inventories, at Cost	1,211,698	1,222,614
Prepaid Items and Deposits	162,653	32,450
Assets Held for Resale	4,888,761	4,888,761
Advances to Disaster Recovery Fund	10,532,378	9,216,946
Advances to COVID FEMA Fund	24,599,287	-
Advance to Areawide Capital Projects Fund	516,525	606,436
TOTAL ASSETS	\$ 109,005,224	\$ 130,041,035

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Comparative Balance Sheet
December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
LIABILITIES		
Accounts Payable and Contract Retainages	\$ 15,369,555	\$ 4,088,043
Accrued Payroll Liabilities	4,951,631	3,840,878
Due to Component Units:		
Anchorage School District	99,189,154	82,950,062
Unearned Revenue and Deposits	584,039	948,133
Advances from Workers Comp and General Liability	6,157,392	5,833,909
Advances from Medical Dental Self Insurance	130,031	152,646
Total Liabilities	<u>126,381,802</u>	<u>97,813,671</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	5,965,502	3,690,413
Unavailable Revenues - Special Assessments	128,415	151,418
Unavailable Revenues - Risk Management Claims	399,955	214,581
Unavailable Revenues - Build American Bonds Interest	-	55,086
Time Restricted Health Permits Receipts	-	558,601
Total Deferred Inflows of Resources	<u>6,493,872</u>	<u>4,670,099</u>
FUND BALANCE (Deficit)		
Nonspendable	41,911,302	15,967,207
Restricted	650,010	3,387,875
Committed	46,591,208	8,202,183
Unassigned	(113,022,970)	-
Total Fund Balance (Deficit)	<u>(23,870,450)</u>	<u>27,557,265</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)	<u>\$ 109,005,224</u>	<u>\$ 130,041,035</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Areawide Service Area
 Comparative Statements of Revenues, Expenditures, Other Financing
 Sources (Uses) and Changes in Fund Balance (Deficit)
 For The Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Taxes	\$ 315,806,029	\$ 319,139,938
Assessments in Lieu of Taxes	3,575,052	3,463,769
Special Assessments	27,680	94,642
Licenses and Permits	2,898,615	3,314,200
Intergovernmental	7,612,158	10,421,688
Charges for Services	17,878,222	17,885,719
Fines and Forfeitures	189,982	330,048
Investment Income	1,594,710	2,322,906
Restricted Contributions	137,941	136,528
Other	1,417,259	2,298,112
Total Revenues	<u>351,137,648</u>	<u>359,407,550</u>
EXPENDITURES		
General Government:		
Assembly	4,246,118	3,785,913
Equal Rights Commission	744,873	811,984
Internal Audit	105,877	69,654
Office of the Mayor	696,527	623,011
Municipal Attorney	2,007,916	1,975,440
Municipal Manager	2,544,782	(1,168,845)
Finance	9,633,668	11,318,439
Information Technology	429,816	437,001
Employee Relations	255,558	91,210
Purchasing	368,198	591,204
Heritage Land Bank	4,817,985	3,581,019
Total General Government	<u>25,851,318</u>	<u>22,116,030</u>
Public Safety:		
Health and Human Services	24,800,168	13,612,254
Fire Services	22,390,223	27,309,934
Police Services	4,024,907	4,122,649
Total Public Safety	<u>51,215,298</u>	<u>45,044,837</u>
Public Services:		
Economic and Community Development	48,547,796	24,249,680
Public Transportation	24,716,190	24,657,459
Public Works	8,342,425	18,745,917
Education	269,915,069	247,221,383
Maintenance and Operations	(1,216,064)	331,682
Total Public Services	<u>350,305,416</u>	<u>315,206,121</u>
PERS On-behalf Expenditures	4,927,490	3,691,482
Debt Service:		
Principal	10,280,349	2,211,277
Interest and Fiscal Charges	2,331,659	2,455,000
Bond Issuance Costs	127,882	87,968
Total Debt Service	<u>12,739,890</u>	<u>4,754,245</u>
Total Expenditures	<u>445,039,412</u>	<u>390,812,715</u>
Deficiency of Revenues over Expenditures	<u>(93,901,764)</u>	<u>(31,405,165)</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from Bond Sales	-	4,100,000
Premium on Bonds and Notes	611,630	734,219
Proceeds for Refunding Bonds	2,469,517	2,823,942
Payment to Refunding Bond Escrow Agent	(2,670,836)	(3,402,185)
Transfers from Other Sub-Funds	6,976,881	-
Transfers from Other Funds	53,038,520	39,402,946
Transfers to Other Sub-Funds	(98,797)	(81,787)
Transfers to Other Funds	(19,437,131)	(6,802,901)
Proceeds from Sale of Assets	244,058	205,555
Insurance Recoveries	70,600	187,797
Loan Proceeds	1,269,607	1,795,600
Total Other Financing Sources (Uses)	<u>42,474,049</u>	<u>38,963,186</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(51,427,715)	7,558,021
Fund Balance, January 1	27,557,265	19,999,244
Fund Balance (Deficit), December 31	<u>\$ (23,870,450)</u>	<u>\$ 27,557,265</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, 2020

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 243,625,846	\$ 240,403,866	\$ (3,221,980)
Personal Property	21,832,765	23,968,550	2,135,785
Foreclosed Property	159,780	66,375	(93,405)
Aircraft	182,000	167,580	(14,420)
Motor Vehicle Registration	6,210,946	6,324,202	113,256
Motor Vehicle Rental	7,300,000	3,130,797	(4,169,203)
Hotel and Motel	12,328,497	4,555,390	(7,773,107)
Excise on Tobacco Products	20,000,000	19,101,324	(898,676)
Excise on Marijuana Products	4,100,000	5,269,900	1,169,900
Excise on Fuel Products	13,440,000	11,693,166	(1,746,834)
Penalties and Interest	1,320,479	1,296,989	(23,490)
Tax Cost Recoveries	10,100	(172,110)	(182,210)
Total Taxes	330,510,413	315,806,029	(14,704,384)
Assessments in Lieu of Taxes:			
Municipal Enterprise Service Assessment	679,908	672,832	(7,076)
Assessments in Lieu of Property Taxes	2,903,000	2,902,220	(780)
Total Assessments in Lieu of Taxes	3,582,908	3,575,052	(7,856)
Special Assessments:			
Collections	-	23,003	23,003
Penalties and Interest	7,830	4,677	(3,153)
Total Special Assessments	7,830	27,680	19,850
Licenses and Permits:			
Taxicab Permits and Revisions	419,050	239,865	(179,185)
Chauffeur Licenses and Renewals	21,000	17,390	(3,610)
Construction and ROW Permits	1,030,000	1,254,844	224,844
Animal Licenses	256,500	184,787	(71,713)
Local Business Licenses	18,000	15,245	(2,755)
Marijuana Licenses	41,000	22,400	(18,600)
Landscaping Plan Reviews	17,000	14,782	(2,218)
Building Permit Plan Reviews	452,030	470,065	18,035
Inspections	415,000	259,580	(155,420)
Land Use Permits	110,870	108,551	(2,319)
Miscellaneous Permits	380,550	311,106	(69,444)
Total Licenses and Permits	3,161,000	2,898,615	(262,385)
Intergovernmental:			
Other Federal Grants - Direct	60,000	73,800	13,800
Build America Bond Subsidy	-	60,220	60,220
Fisheries Tax	143,000	119,219	(23,781)
Electric Co-op Allocation	462,500	449,224	(13,276)
Municipal Assistance	4,600,000	375,000	(4,225,000)
PERS On-behalf Revenues	-	4,927,490	4,927,490
State Grant Revenue - Direct	1,420,440	1,607,205	186,765
Total Intergovernmental	6,685,940	7,612,158	926,218
Charges for Services:			
Sports and Parks Activities	70,000	90,464	20,464
School District Service Fees	40,000	7,734	(32,266)
Ambulance Service Fees	12,583,333	7,789,927	(4,793,406)
DWI Impound Administrative Fees	290,000	321,704	31,704
Health Service Fees	559,155	43,420	(515,735)
Sanitary Inspection Fees	1,626,095	1,461,271	(164,824)
Cemetery Fees	322,634	359,998	37,364
Zoning Fees	449,970	404,535	(45,435)
Maps and Publications	4,690	2,956	(1,734)
Platting Fees	375,765	264,425	(111,340)
Animal Shelter Fees	275,750	210,762	(64,988)
Mapping Fees	4,000	722	(3,278)
Transit Fees	3,340,000	1,924,890	(1,415,110)
Transit Advertising Fees	316,000	371,074	55,074
Library Fees	2,000	30	(1,970)
Lost Book Reimbursement	15,000	4,774	(10,226)
Sale of Books	-	747	747
Copier Fees	26,450	9,260	(17,190)
Reimbursed Costs	1,474,617	1,285,820	(188,797)
US Passport Processing Fees	14,500	5,258	(9,242)
Miscellaneous Services	3,594,800	3,318,451	(276,349)
Total Charges for Services	25,384,759	17,878,222	(7,506,537)

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2020

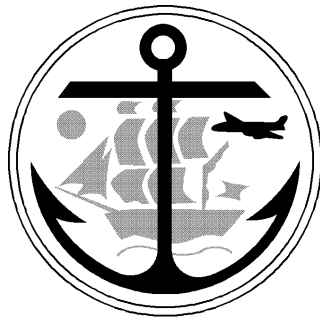
	Estimated	Actual	Variance With Final Budget
REVENUES			
Fines and Forfeitures:			
Parking Enforcement Fines	\$ 138,000	\$ 65,916	\$ (72,084)
Library Book Fines	-	1,389	1,389
Pre-Trial Diversion Costs	50,000	48,375	(1,625)
Traffic Court Fines	250,000	-	(250,000)
Other Fines and Forfeitures	56,250	74,302	18,052
Total Fines and Forfeitures	494,250	189,982	(304,268)
Investment Income:			
Short-term Investments (Loss)	567,000	(1,143,646)	(1,710,646)
Other	316,580	2,738,356	2,421,776
Total Investment Income	883,580	1,594,710	711,130
Restricted Contributions	139,331	137,941	(1,390)
Other:			
Leases and Rentals	468,420	384,459	(83,961)
Parking Garages and Lots	41,601	21,372	(20,229)
Ticket Surcharges	10,000	-	(10,000)
Collection Revenues	170,000	137,806	(32,194)
Cash Over and Short	-	(1,602)	(1,602)
Appeal Receipts	6,000	3,240	(2,760)
Prior Year Expenditure Recovery	-	495,090	495,090
Miscellaneous	222,650	376,894	154,244
Total Other	918,671	1,417,259	498,588
Total Revenues	371,768,682	351,137,648	(20,631,034)
Transfers from Other Sub-Funds:			
MLP Sale Fund	-	6,976,881	6,976,881
Total Transfers from Other Sub-Funds:	-	6,976,881	6,976,881
Transfers from Other Funds:			
MOA Trust Fund	13,400,000	14,000,000	600,000
Public Transportation Capital Projects Fund	10	10	-
Areawide Capital Projects Fund	81	81	-
Miscellaneous Pass Thru Capital Projects Fund	687,994	687,994	-
Electric Utility Fund	20,606,996	16,337,299	(4,269,697)
Refuse Utility Fund	489,466	486,177	(3,289)
Solid Waste Utility Fund	1,810,417	1,786,681	(23,736)
Water Utility Fund	10,940,742	10,703,946	(236,796)
Wastewater Utility Fund	7,247,562	7,055,969	(191,593)
Airport Fund	64,291	62,591	(1,700)
Port Fund	1,948,841	1,917,772	(31,069)
Total Transfers from Other Funds	57,196,400	53,038,520	(4,157,880)
Premium on Bonds and Notes	410,195	611,630	201,435
Proceeds from Refunding Bonds	2,990,126	2,469,517	(520,609)
Loan Proceeds	1,969,607	1,269,607	(700,000)
Proceeds from Sale of Assets	149,990	244,058	94,068
Insurance Recoveries	54,209	70,600	16,391
TOTAL	\$ 434,539,209	\$ 415,818,461	\$ (18,720,748)

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2020

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Assembly	\$ 5,312,580	\$ 5,358,294	\$ 4,246,118	\$ -	\$ 4,246,118	\$ 1,112,176
Equal Rights Commission	974,116	950,648	744,873	-	744,873	205,775
Internal Audit	139,331	139,331	105,877	-	105,877	33,454
Office of the Mayor	880,758	929,089	696,527	-	696,527	232,562
Municipal Attorney	1,569,048	1,543,553	2,007,916	-	2,007,916	(464,363)
Municipal Manager	(255,721)	3,343,478	2,544,782	-	2,544,782	798,696
Finance	9,695,035	14,661,851	9,633,668	-	9,633,668	5,028,183
Information Technology	350,480	353,319	429,816	-	429,816	(76,497)
Employee Relations	265,844	266,667	255,558	-	255,558	11,109
Purchasing	465,500	475,500	368,198	-	368,198	107,302
Heritage Land Bank	771,623	2,210,063	4,817,985	-	4,817,985	(2,607,922)
Total General Government	20,168,594	30,231,793	25,851,318	-	25,851,318	4,380,475
Public Safety:						
Health and Human Services	15,569,723	25,046,100	24,800,168	-	24,800,168	245,932
Fire Services	29,270,560	29,499,622	22,390,223	-	22,390,223	7,109,399
Police Services	4,061,254	3,248,861	4,024,907	-	4,024,907	(776,046)
Total Public Safety	48,901,537	57,794,583	51,215,298	-	51,215,298	6,579,285
Public Services:						
Economic and Community Development	36,108,166	51,782,696	48,547,796	-	48,547,796	3,234,900
Public Transportation	26,412,972	26,001,962	24,716,190	-	24,716,190	1,285,772
Public Works	8,261,480	8,229,222	8,342,425	-	8,342,425	(113,203)
Education	-	269,915,069	269,915,069	-	269,915,069	-
Maintenance and Operations	(446,936)	(900,380)	(1,216,064)	-	(1,216,064)	315,684
Total Public Services	70,335,682	355,028,569	350,305,416	-	350,305,416	4,723,153
PERS On-behalf Expenditures	-	-	4,927,490	(4,927,490)	-	-
Debt Service:						
Principal	2,492,308	2,393,797	10,280,349	-	10,280,349	(7,886,552)
Interest and Fiscal Charges	2,022,650	10,390,673	2,331,659	-	2,331,659	8,059,014
Bond Issuance Costs	-	10,775	127,882	-	127,882	(117,107)
Total Debt Service	4,514,958	12,795,245	12,739,890	-	12,739,890	55,355
Transfers to Other Sub-Funds:						
Police and Fire Retiree Medical Administration Fund	97,569	98,797	98,797	-	98,797	-
Total Transfers to Other Sub-Funds	97,569	98,797	98,797	-	98,797	-
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	659,722	659,722	680,803	-	680,803	(21,081)
State Grants Fund	433,421	478,726	473,249	-	473,249	5,477
Federal Grants Fund	230,985	356,325	356,235	-	356,235	90
Miscellaneous Operational Grants Fund	50,000	853,010	814,580	-	814,580	38,430
Police and Fire Retiree Medical Liability Fund	177,114	179,345	179,344	-	179,344	1
Areawide Capital Projects Fund	995,118	14,104,282	13,779,078	-	13,779,078	325,204
Information Technology Capital Projects Fund	-	1,269,606	1,269,607	-	1,269,607	(1)
General Liability Fund	-	1,700,000	1,700,000	-	1,700,000	-
Public Transportation Capital Projects Fund	339,034	402,853	184,235	-	184,235	218,618
Total Transfer to Other Funds	2,885,394	20,003,869	19,437,131	-	19,437,131	566,738
Payment to Refunding Bond Escrow Agent	-	-	2,670,836	-	2,670,836	(2,670,836)
TOTAL	\$ 146,903,734	\$ 475,952,856	\$ 467,246,176	\$ (4,927,490)	\$ 462,318,686	\$ 13,634,170

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, 2020

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
General Government:								
Assembly	\$ 2,321,495	\$ 62,901	\$ 215,763	\$ 1,740,239	\$ -	\$ 6,658	\$ (38,037)	\$ 4,309,019
Equal Rights Commission	641,334	12,915	1,296	8,104	-	3,242	90,897	757,788
Internal Audit	777,057	42,294	493	5,818	-	-	(677,491)	148,171
Office of the Mayor	1,175,432	58,156	3,575	680,180	-	-	(1,162,660)	754,683
Municipal Attorney	5,870,787	318,989	18,789	1,431,604	-	-	(5,313,264)	2,326,905
Municipal Manager	1,563,391	63,583	43,268	3,325,277	448,424	4,931	(2,392,085)	3,056,789
Finance	11,948,529	549,107	155,414	1,068,023	9,288,994	49,671	(3,587,969)	19,471,769
Information Technology	650,990	137,132	306,006	227,818	-	1,519	(756,517)	566,948
Employee Relations	4,796,666	72,531	51,144	219,595	-	20,815	(4,832,662)	328,089
Purchasing	1,746,765	65,088	9,255	99,783	-	-	(1,487,605)	433,286
Heritage Land Bank	311,090	-	2,210	8,072,337	-	6,695	(3,574,347)	4,817,985
Total General Government	31,803,536	1,382,696	807,213	16,878,778	9,737,418	93,531	(23,731,740)	36,971,432
Public Safety:								
Health and Human Services	4,902,045	498,863	189,822	16,428,159	75,929	96,143	3,183,999	25,374,960
Fire Services	14,096,011	752,252	948,393	6,948,332	580,298	24,217	373,270	23,722,773
Police Services	-	-	-	-	372,260	-	4,024,907	4,397,167
Total Public Safety	18,998,056	1,251,115	1,138,215	23,376,491	1,028,487	120,360	7,582,176	53,494,900
Public Services:								
Economic and Community Development	16,081,125	879,082	176,781	25,234,613	40,000	160,428	6,894,849	49,466,878
Public Transportation	17,096,817	620,727	2,033,708	3,545,536	555,887	53,388	1,986,741	25,892,804
Public Works	8,776,581	691,088	912,854	694,791	580,375	43,097	(2,084,898)	9,613,888
Education	-	-	-	269,915,069	-	-	-	269,915,069
Maintenance and Operations	4,079,485	102,782	635,586	6,904,792	797,723	2,070	(12,837,997)	(315,559)
Total Public Services	46,034,008	2,293,679	3,758,929	306,294,801	1,973,985	258,983	(6,041,305)	354,573,080
Transfers to Other Sub-Funds:								
Police and Fire Retiree Medical Administration Fund	-	-	-	98,797	-	-	-	98,797
Total Transfers to Other Sub-Funds	-	-	-	98,797	-	-	-	98,797
Transfers to Other Funds:								
Convention Center Operating Reserve Fund	-	-	-	680,803	-	-	-	680,803
State Grants Fund	-	-	-	473,249	-	-	-	473,249
Federal Grants Fund	-	-	-	356,235	-	-	-	356,235
Miscellaneous Operational Grants Fund	-	-	-	814,580	-	-	-	814,580
Police and Fire Retiree Medical Liability Fund	-	-	-	179,344	-	-	-	179,344
Areawide Capital Projects Fund	-	-	-	13,779,078	-	-	-	13,779,078
Public Transportation Capital Projects Fund	-	-	-	184,235	-	-	-	184,235
Information Technology Capital Projects Fund	-	-	-	1,269,607	-	-	-	1,269,607
General Liability Fund	-	-	-	1,700,000	-	-	-	1,700,000
Total Transfers to Other Funds	-	-	-	19,437,131	-	-	-	19,437,131
Payment to Refunding Bond Escrow Agent	-	-	-	-	2,670,836	-	-	2,670,836
TOTAL	\$ 96,835,600	\$ 4,927,490	\$ 5,704,357	\$ 366,085,998	\$ 15,410,726	\$ 472,874	\$ (22,190,869)	\$ 467,246,176



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MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Taxes Receivable:		
Delinquent Taxes	\$ 7,590	\$ 7,590
Less: Allowance for Uncollectibles	(4)	(4)
Total Net Taxes Receivable	7,586	7,586
Special Assessments Receivable:		
Current	913	1,385
Unbilled	930	5,797
Total Special Assessments Receivable	1,843	7,182
TOTAL ASSETS	9,429	14,768
LIABILITIES		
Due to Areawide	1,174	1,174
Total Liabilities	1,174	1,174
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	7,586	7,586
Unavailable Revenues - Special Assessments	1,843	7,182
Total Deferred Inflows of Resources	9,429	14,768
FUND DEFICIT		
Unassigned	(1,174)	(1,174)
Total Fund Deficit	(1,174)	(1,174)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND DEFICIT	\$ 9,429	\$ 14,768

EXHIBIT AA-10

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Deficit
For the Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Taxes	\$ -	\$ -
Special Assessments	-	-
Investment Income (Loss)	-	-
Total Revenues	-	-
EXPENDITURES		
Public Services:		
Maintenance and Operations	-	-
Debt Service:		
Principal	-	-
Interest and Fiscal Charges	-	-
Total Debt Service	-	-
Total Expenditures	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-
Fund Deficit, January 1	(1,174)	(1,174)
Fund Deficit, December 31	\$ (1,174)	\$ (1,174)

EXHIBIT AA-11
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2020

No Information to Present

EXHIBIT AA-12
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2020

No Information to Present

EXHIBIT AA-13
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2020

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA
 Chugiak Fire Service Area
 Comparative Balance Sheet
 December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
ASSETS		
Equity in General Cash Pool	\$ 2,374,611	\$ 1,996,361
Taxes Receivable:		
Delinquent Taxes	54,555	50,388
Penalties and Interest	3,335	3,818
Less: Allowance for Uncollectibles	<u>(419)</u>	<u>(335)</u>
Total Net Taxes Receivable	<u>57,471</u>	<u>53,871</u>
Intergovernmental Receivables	<u>2,601</u>	<u>2,293</u>
TOTAL ASSETS	<u><u>2,434,683</u></u>	<u><u>2,052,525</u></u>
LIABILITIES		
Accounts Payable	<u>1,242</u>	<u>-</u>
Total Liabilities	<u>1,242</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	<u>49,531</u>	<u>38,844</u>
Total Deferred Inflows of Resources	<u>49,531</u>	<u>38,844</u>
FUND BALANCE		
Committed	97,843	97,438
Unassigned	<u>2,286,067</u>	<u>1,916,243</u>
Total Fund Balance	<u>2,383,910</u>	<u>2,013,681</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u><u>\$ 2,434,683</u></u>	<u><u>\$ 2,052,525</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Chugiak Fire Service Area
 Comparative Statements of Revenues, Expenditures, Other Financing
 Uses and Changes in Fund Balance
 For the Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Taxes	\$ 1,284,439	\$ 1,294,335
Intergovernmental	1,429	1,466
Investment Income	71,456	127,900
Other	198,878	242,112
Total Revenues	1,556,202	1,665,813
EXPENDITURES		
Public Safety:		
Fire Services	1,185,973	1,181,070
Total Expenditures	1,185,973	1,181,070
Excess of Revenues over Expenditures	370,229	484,743
OTHER FINANCING USES		
Transfers to Other Funds	-	(750,000)
Total Other Financing Uses	-	(750,000)
Excess (Deficiency) of Revenues over Expenditures and Other Financing Uses	370,229	(265,257)
Fund Balance, January 1	2,013,681	2,278,938
Fund Balance, December 31	\$ 2,383,910	\$ 2,013,681

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2020

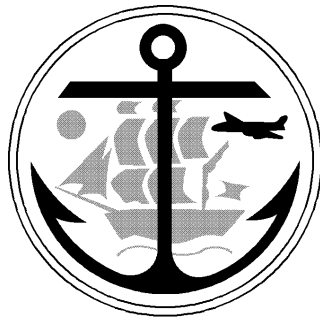
REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 1,242,454	\$ 1,233,156	\$ (9,298)
Personal Property	28,888	23,385	(5,503)
Motor Vehicle Registration	19,485	19,840	355
Penalties and Interest	7,851	7,283	(568)
Tax Cost Recoveries	-	775	775
Total Taxes	1,298,678	1,284,439	(14,239)
Intergovernmental:			
Electric Co-op Allocation	1,471	1,429	(42)
Investment Income - Short-term Investments	35,000	71,456	36,456
Other:			
Prior Year Expenditure Recovery	-	198,878	198,878
TOTAL	\$ 1,335,149	\$ 1,556,202	\$ 221,053

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2020

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ 1,361,509	\$ 1,335,149	\$ 1,185,973	\$ -	\$ 1,185,973	\$ 149,176
TOTAL	\$ 1,361,509	\$ 1,335,149	\$ 1,185,973	\$ -	\$ 1,185,973	\$ 149,176

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2020

EXPENDITURES	Supplies	Other Services and Charges	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:				
Fire Services	\$ 6,367	\$ 852,351	\$ 327,255	\$ 1,185,973
TOTAL	\$ 6,367	\$ 852,351	\$ 327,255	\$ 1,185,973



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MUNICIPALITY OF ANCHORAGE, ALASKA
 Glen Alps Service Area
 Comparative Balance Sheet
 December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
ASSETS		
Equity in General Cash Pool	\$ 531,903	\$ 451,276
Taxes Receivable:		
Delinquent Taxes	6,100	8,710
Penalties and Interest	-	296
Less: Allowance for Uncollectibles	(6)	(16)
Total Net Taxes Receivable	<u>6,094</u>	<u>8,990</u>
Intergovernmental Receivables	<u>748</u>	<u>659</u>
TOTAL ASSETS	<u><u>538,745</u></u>	<u><u>460,925</u></u>
LIABILITIES		
Accounts Payable	<u>71,509</u>	<u>16,601</u>
Total Liabilities	<u>71,509</u>	<u>16,601</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	<u>5,181</u>	<u>8,678</u>
Total Deferred Inflows of Resources	<u>5,181</u>	<u>8,678</u>
FUND BALANCE		
Committed	22,415	20,535
Unassigned	<u>439,640</u>	<u>415,111</u>
Total Fund Balance	<u>462,055</u>	<u>435,646</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u><u>\$ 538,745</u></u>	<u><u>\$ 460,925</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, 2020 and 2019

	<u>2020</u>	<u>2019</u>
REVENUES		
Taxes	\$ 320,691	\$ 314,529
Intergovernmental	401	412
Investment Income	17,019	25,097
Total Revenues	<u>338,111</u>	<u>340,038</u>
EXPENDITURES		
Public Services:		
Maintenance and Operations	<u>271,702</u>	<u>248,914</u>
Total Expenditures	<u>271,702</u>	<u>248,914</u>
Excess of Revenues over Expenditures	<u>66,409</u>	<u>91,124</u>
OTHER FINANCING USES		
Transfers to Other Funds	<u>(40,000)</u>	<u>(40,000)</u>
Total Other Financing Uses	<u>(40,000)</u>	<u>(40,000)</u>
Excess of Revenues over Expenditures and Other Financing Uses	26,409	51,124
Fund Balance, January 1	435,646	384,522
Fund Balance, December 31	<u>\$ 462,055</u>	<u>\$ 435,646</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Glen Alps Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2020

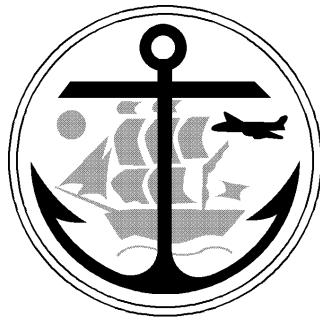
	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 307,746	\$ 310,829	\$ 3,083
Personal Property	1,460	2,188	728
Motor Vehicle Registration	5,599	5,702	103
Penalties and Interest	1,921	1,857	(64)
Tax Cost Recoveries	-	115	115
Total Taxes	<u>316,726</u>	<u>320,691</u>	<u>3,965</u>
Intergovernmental:			
Electric Co-op Allocation	413	401	(12)
Investment Income - Short-term Investments	6,000	17,019	11,019
TOTAL	<u>\$ 323,139</u>	<u>\$ 338,111</u>	<u>\$ 14,972</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, 2020

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	\$ 282,217	\$ 310,139	\$ 271,702	\$ -	\$ 271,702	\$ 38,437
Transfers to Other Funds:						
Miscellaneous Pass Thru Capital Projects Fund	40,000	40,000	40,000	-	40,000	-
TOTAL	<u>\$ 322,217</u>	<u>\$ 350,139</u>	<u>\$ 311,702</u>	<u>\$ -</u>	<u>\$ 311,702</u>	<u>\$ 38,437</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, 2020

EXPENDITURES	Other Services and Charges	Charges To/From Other Departments	Actual on GAAP Basis
Public Services:			
Maintenance and Operations	\$ 241,702	\$ 30,000	\$ 271,702
Transfers to Other Funds:			
Miscellaneous Pass Thru Capital Projects Fund	40,000	-	40,000
TOTAL	<u>\$ 281,702</u>	<u>\$ 30,000</u>	<u>\$ 311,702</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Comparative Balance Sheet
December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
ASSETS		
Equity in General Cash Pool	\$ 1,389,704	\$ 1,183,384
Taxes Receivable:		
Delinquent Taxes	48,783	49,996
Penalties and Interest	2,921	3,667
Less: Allowance for Uncollectibles	<u>(320)</u>	<u>(320)</u>
Total Net Taxes Receivable	<u>51,384</u>	<u>53,343</u>
Accounts Receivable:		
Accounts Receivable	6,500	30,300
Intergovernmental Receivables	<u>3,733</u>	<u>3,293</u>
TOTAL ASSETS	<u><u>1,451,321</u></u>	<u><u>1,270,320</u></u>
LIABILITIES		
Accounts Payable	236,788	120,833
Accrued Payroll Liabilities	<u>8,119</u>	<u>-</u>
Total Liabilities	<u>244,907</u>	<u>120,833</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	<u>42,532</u>	<u>37,114</u>
Total Deferred Inflows of Resources	<u>42,532</u>	<u>37,114</u>
FUND BALANCE		
Committed	252,794	243,979
Unassigned	<u>911,088</u>	<u>868,394</u>
Total Fund Balance	<u>1,163,882</u>	<u>1,112,373</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u><u>\$ 1,451,321</u></u>	<u><u>\$ 1,270,320</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, 2020 and 2019

	2020	2019
REVENUES		
Taxes	\$ 3,297,938	\$ 3,211,010
Intergovernmental	34,364	24,712
Charges for Services	33,368	40,786
Investment Income	20,421	62,166
Other	1,915	8,301
Total Revenues	3,388,006	3,346,975
EXPENDITURES		
Public Safety:		
Fire Services	1,103,025	1,103,804
Police Services	682,710	647,596
Total Public Safety	1,785,735	1,751,400
Public Services:		
Economic and Community Development	233,822	223,003
Maintenance and Operations	1,044,606	982,920
Total Public Services	1,278,428	1,205,923
PERS On-behalf Expenditures	32,334	22,628
Total Expenditures	3,096,497	2,979,951
Excess of Revenues over Expenditures	291,509	367,024
OTHER FINANCING USES		
Transfers to Other Funds	(240,000)	(433,121)
Total Other Financing Uses	(240,000)	(433,121)
Excess (Deficiency) of Revenues over Expenditures and Other Financing Uses	51,509	(66,097)
Fund Balance, January 1	1,112,373	1,178,470
Fund Balance, December 31	\$ 1,163,882	\$ 1,112,373

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2020

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 3,133,686	\$ 3,139,223	\$ 5,537
Personal Property	128,915	115,028	(13,887)
Motor Vehicle Registration	27,975	28,484	509
Penalties and Interest	11,195	14,694	3,499
Tax Cost Recoveries	-	509	509
Total Taxes	3,301,771	3,297,938	(3,833)
Intergovernmental:			
Electric Co-op Allocation	2,090	2,030	(60)
PERS On-behalf Revenues	-	32,334	32,334
Total Intergovernmental	2,090	34,364	32,274
Charges for Services:			
Recreation Center Rentals and Activities	3,500	183	(3,317)
Fire Service Fees	20,000	32,000	12,000
Camping Fees	3,500	1,185	(2,315)
Total Charges for Services	27,000	33,368	6,368
Investment Income - Short-term Investments	21,000	20,421	(579)
Other:			
Prior Year Expenditure Recovery	-	15	15
Lease and Rental Revenue	6,000	1,900	(4,100)
Total Other	6,000	1,915	(4,085)
TOTAL	\$ 3,357,861	\$ 3,388,006	\$ 30,145

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, 2020

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ 1,063,584	\$ 1,125,692	\$ 1,103,025	\$ -	\$ 1,103,025	\$ 22,667
Police Services	686,329	691,297	682,710	-	682,710	8,587
Total Public Safety	1,749,913	1,816,989	1,785,735	-	1,785,735	31,254
Public Services:						
Economic and Community Development	244,898	269,909	233,822	-	233,822	36,087
Maintenance and Operations	1,064,184	1,061,842	1,044,606	-	1,044,606	17,236
Total Public Services	1,309,082	1,331,751	1,278,428	-	1,278,428	53,323
PERS On-behalf Expenditures	-	-	32,334	(32,334)	-	-
Transfers to Other Funds:						
Girdwood Valley Capital Projects Fund	249,121	274,121	240,000	-	240,000	34,121
TOTAL	\$ 3,308,116	\$ 3,422,861	\$ 3,336,497	\$ (32,334)	\$ 3,304,163	\$ 118,698

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, 2020

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:						
Fire Services	\$ -	\$ -	\$ 11,590	\$ 839,511	\$ 251,924	\$ 1,103,025
Police Services	-	-	-	682,415	295	682,710
Total Public Safety	-	-	11,590	1,521,926	252,219	1,785,735
Public Services:						
Economic and Community Development	24,022	-	20,768	107,680	81,352	233,822
Maintenance and Operations	264,351	-	36,672	673,605	69,978	1,044,606
Total Public Services	288,373	-	57,440	781,285	151,330	1,278,428
PERS On-behalf Expenditures	-	32,334	-	-	-	32,334
Transfers to Other Funds:						
Girdwood Valley Capital Projects Fund	-	-	-	240,000	-	240,000
TOTAL	\$ 288,373	\$ 32,334	\$ 69,030	\$ 2,543,211	\$ 403,549	\$ 3,336,497

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Equity in General Cash Pool	\$ 122,473	\$ 117,921
Taxes Receivable:		
Delinquent Taxes	32,285	32,285
Penalties and Interest	22,146	22,146
Less: Allowance for Uncollectibles	(1,774)	(1,774)
Total Net Taxes Receivable	52,657	52,657
TOTAL ASSETS	175,130	170,578
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	52,657	52,657
Total Deferred Inflows of Resources	52,657	52,657
 FUND BALANCE		
Unassigned	122,473	117,921
Total Fund Balance	122,473	117,921
TOTAL DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 175,130	\$ 170,578

EXHIBIT AA-30

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Investment Income	\$ 4,552	\$ 6,521
Total Revenues	4,552	6,521
EXPENDITURES		
Public Services:		
Maintenance and Operations	-	-
Total Expenditures	-	-
 Excess of Revenues over Expenditures	4,552	6,521
Fund Balance, January 1	117,921	111,400
Fund Balance, December 31	\$ 122,473	\$ 117,921

EXHIBIT AA-31
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2020

REVENUES:
Investment Income - Short Term Investments
TOTAL

	Estimated	Actual	Variance With Final Budget
\$	-	\$ 4,552	\$ 4,552
\$	-	\$ 4,552	\$ 4,552

EXHIBIT AA-32
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2020

No Information to Present

EXHIBIT AA-33
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2020

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Cash	\$ 300	\$ 300
Equity in General Cash Pool	40,402,069	10,452,793
Accrued Interest on Investments	177,849	36,339
Taxes Receivable:		
Delinquent Taxes	3,088,305	1,728,906
Less: Allowance for Uncollectibles	(48,292)	(16,629)
Total Net Taxes Receivable	3,040,013	1,712,277
Accounts Receivable:		
Accounts Receivable	89,390	173,725
Less: Allowance for Uncollectibles	(32,334)	(67,781)
Total Net Accounts Receivable	57,056	105,944
Intergovernmental Receivables	143,558	126,594
Due from Other Funds:		
Police and Fire Certificate of Participation Bond Fund	361,445	-
Prepaid Items	199	-
TOTAL ASSETS	44,182,489	12,434,247
LIABILITIES		
Accounts Payable	324,248	204,494
Accrued Payroll Liabilities	3,392,663	4,381,338
Total Liabilities	3,716,911	4,585,832
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	1,967,409	1,247,696
Unavailable Revenues - Build American Bonds Interest	-	28,808
Total Deferred Inflows of Resources	1,967,409	1,276,504
FUND BALANCE		
Nonspendable	199	-
Committed	4,958,873	6,571,911
Unassigned	33,539,097	-
Total Fund Balance	38,498,169	6,571,911
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 44,182,489	\$ 12,434,247

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, 2020 and 2019

	<u>2020</u>	<u>2019</u>
REVENUES		
Taxes	\$ 82,684,426	\$ 76,710,528
Licenses and Permits	509,396	611,022
Intergovernmental	4,427,963	3,314,087
Charges for Services	413,035	366,463
Investment Income	154,389	446,186
Other	83,597	194,235
Total Revenues	<u>88,272,806</u>	<u>81,642,521</u>
EXPENDITURES		
Public Safety:		
Fire Services	46,166,753	77,151,874
PERS On-behalf Expenditures	4,317,614	3,212,691
Debt Service:		
Principal	2,152,509	2,272,059
Interest and Fiscal Charges	1,245,694	1,423,407
Bond Issuance Costs	23,773	21,943
Total Debt Service	<u>3,421,976</u>	<u>3,717,409</u>
Total Expenditures	<u>53,906,343</u>	<u>84,081,974</u>
Excess (Deficiency) of Revenues over Expenditures	<u>34,366,463</u>	<u>(2,439,453)</u>
OTHER FINANCING SOURCES (USES)		
Premium on Bonds and Notes	105,912	340,749
Proceeds from Refunding Bonds	1,644,216	1,476,804
Proceeds from Sale of Assets	125,000	3,864
Insurance Recoveries	2,819	116,260
Transfers from Other Funds	39	263
Transfers to Other Funds	(2,637,765)	(1,820,980)
Payment to Refunding Bond Escrow Agent	(1,680,426)	(1,779,202)
Total Other Financing Sources (Uses)	<u>(2,440,205)</u>	<u>(1,662,242)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	31,926,258	(4,101,695)
Fund Balance, January 1	6,571,911	10,673,606
Fund Balance, December 31	<u>\$ 38,498,169</u>	<u>\$ 6,571,911</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2020

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 74,557,583	\$ 74,114,161	\$ (443,422)
Personal Property	7,019,831	7,157,022	137,191
Motor Vehicle Registration	1,075,695	1,095,310	19,615
Tax Cost Recoveries	-	10,455	10,455
Penalties and Interest	366,983	307,478	(59,505)
Total Taxes	83,020,092	82,684,426	(335,666)
Licenses and Permits - Building Permit Plan Reviews	645,800	509,396	(136,404)
Intergovernmental:			
Build America Bond Subsidy	-	31,492	31,492
Electric Co-op Allocation	81,188	78,857	(2,331)
PERS On-behalf Revenues	-	4,317,614	4,317,614
Total Intergovernmental	81,188	4,427,963	4,346,775
Charges for Services:			
Fire Alarm Fees	75,000	30,742	(44,258)
Hazardous Waste Fees	200,000	215,036	15,036
Fire Inspection Fees	143,200	164,134	20,934
Reimbursed Costs	2,100	3,123	1,023
Total Charges for Services	420,300	413,035	(7,265)
Investment Income - Short-term Investments	155,600	154,389	(1,211)
Other:			
Prior Year Expenditure Recovery	-	1,372	1,372
Leases and Rentals	39,587	34,586	(5,001)
Miscellaneous	19,800	47,639	27,839
Total Other	59,387	83,597	24,210
Proceeds from Sale of Assets	-	125,000	125,000
Insurance Recoveries	-	2,819	2,819
Premium on Bonds and Notes	69,497	105,912	36,415
Proceeds from Refunding Bonds	-	1,644,216	1,644,216
Transfers from Other Funds:			
Anchorage Fire Service Area Capital Projects Fund	39	39	-
TOTAL	\$ 84,451,903	\$ 90,150,792	\$ 5,698,889

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2020

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ 75,684,628	\$ 75,256,903	\$ 46,166,753	\$ -	\$ 46,166,753	\$ 29,090,150
PERS On-behalf Expenditures	-	-	4,317,614	(4,317,614)	-	-
Debt Service:						
Principal	2,177,941	2,225,614	2,152,509	-	2,152,509	73,105
Interest and Fiscal Charges	1,232,035	1,190,265	1,245,694	-	1,245,694	(55,429)
Bond Issuance Costs	-	6,097	23,773	-	23,773	(17,676)
Total Debt Service	3,409,976	3,421,976	3,421,976	-	3,421,976	-
Transfers to Other Funds:						
Police and Fire Certificate of Participation Bond Fund	2,241,426	2,261,068	2,258,642	-	2,258,642	2,426
Police and Fire Retiree Medical Liability Fund	361,347	364,514	364,123	-	364,123	391
Workers Comp and General Liability Fund	-	15,000	15,000	-	15,000	-
Total Transfers to Other Funds	2,602,773	2,640,582	2,637,765	-	2,637,765	2,817
Payment to Refunding Bond Escrow Agent	-	-	1,680,426	-	1,680,426	(1,680,426)
TOTAL	\$ 81,697,377	\$ 81,319,461	\$ 58,224,534	\$ (4,317,614)	\$ 53,906,920	\$ 27,412,541

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, 2020

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:								
Fire Services	\$ 26,126,305	\$ 4,317,614	\$ 2,145,954	\$ 6,973,628	\$ 3,421,976	\$ 117,896	\$ 10,802,970	\$ 53,906,343
Transfers to Other Funds:								
Police and Fire Certificate of Participation Bond Fund	-	-	-	2,258,642	-	-	-	2,258,642
Police and Fire Retiree Medical Liability Fund	-	-	-	364,123	-	-	-	364,123
Workers Comp and General Liability Fund	-	-	-	15,000	-	-	-	15,000
Total Transfers to Other Funds	-	-	-	2,637,765	-	-	-	2,637,765
Payment to Refunding Bond Escrow Agent	-	-	-	-	1,680,426	-	-	1,680,426
TOTAL	\$ 26,126,305	\$ 4,317,614	\$ 2,145,954	\$ 9,611,393	\$ 5,102,402	\$ 117,896	\$ 10,802,970	\$ 58,224,534

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Equity in General Cash Pool	\$ 11,640,055	\$ 12,035,094
Accrued Interest on Investments	293,469	56,410
Taxes Receivable:		
Delinquent Taxes	2,850,872	1,673,626
Less: Allowance for Uncollectibles	(46,862)	(17,210)
Total Net Taxes Receivable	2,804,010	1,656,416
Accounts Receivable:		
Accounts Receivable	64,349	507,482
Less: Allowance for Uncollectibles	(37,178)	(36,810)
Total Net Accounts Receivable	27,171	470,672
Special Assessments Receivable:		
Current	94,359	109,400
Delinquent	11,356	10,544
Unbilled	1,943,144	2,600,713
Total Special Assessments Receivable	2,048,859	2,720,657
Intergovernmental Receivables	190,430	167,928
TOTAL ASSETS	17,003,994	17,107,177
LIABILITIES		
Accounts Payable	1,476,409	716,205
Accrued Payroll Liabilities	711,336	552,031
Total Liabilities	2,187,745	1,268,236
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	1,786,641	1,185,153
Unavailable Revenues - Special Assessments	2,092,795	2,600,713
Unavailable Revenues - Build American Bonds Interest	-	590,997
Total Deferred Inflows of Resources	3,879,436	4,376,863
FUND BALANCE		
Committed	7,301,387	7,313,054
Unassigned	3,635,426	4,149,024
Total Fund Balance	10,936,813	11,462,078
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 17,003,994	\$ 17,107,177

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, 2020 and 2019

	2020	2019
REVENUES		
Taxes	\$ 70,589,563	\$ 73,203,197
Special Assessments	769,491	245,426
Licenses and Permits	25,686	-
Intergovernmental	1,405,055	1,134,023
Charges for Services	11,078	10,107
Investment Income	57,749	451,995
Other	234	5,476
Total Revenues	72,858,856	75,050,224
EXPENDITURES		
Public Services:		
Maintenance and Operations	29,254,362	26,783,279
PERS On-behalf Expenditures	242,933	181,146
Debt Service:		
Principal	28,914,404	29,682,374
Interest and Fiscal Charges	14,613,399	16,549,592
Bond Issuance Costs	231,704	115,299
Total Debt Service	43,759,507	46,347,265
Total Expenditures	73,256,802	73,311,690
Excess (Deficiency) of Revenues over Expenditures	(397,946)	1,738,534
OTHER FINANCING SOURCES (USES)		
Premium on Bonds and Notes	3,500,358	4,618,813
Proceeds from Refunding Bonds	53,216,113	21,885,163
Insurance Recoveries	-	59,441
Transfers from Other Funds	770	3,405
Transfers to Other Funds	(389,559)	(146,816)
Payment to Refunding Bond Escrow Agent	(56,455,001)	(26,366,475)
Total Other Financing Sources (Uses)	(127,319)	53,531
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(525,265)	1,792,065
Fund Balance, January 1	11,462,078	9,670,013
Fund Balance, December 31	\$ 10,936,813	\$ 11,462,078

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, 2020

REVENUES	Estimated	Actual	With
			Final Budget
Taxes:			
Real Property	\$ 62,034,463	\$ 61,652,208	\$ (382,255)
Personal Property	6,933,031	7,060,617	127,586
Motor Vehicle Registration	1,426,920	1,452,940	26,020
Hotel - Motel	306,934	126,456	(180,478)
Tax Cost Recoveries	-	9,550	9,550
Penalties and Interest	339,738	287,792	(51,946)
Total Taxes	71,041,086	70,589,563	(451,523)
Special Assessments:			
Collections	160,000	672,011	512,011
Penalties and Interest	60,000	97,480	37,480
Total Special Assessments	220,000	769,491	549,491
Licenses and Permits:			
Miscellaneous Permits	12,000	25,686	13,686
Intergovernmental:			
Build America Bond Subsidy	-	466,694	466,694
Electric Co-op Allocation	106,593	103,533	(3,060)
National Forest Allocation	66,000	61,761	(4,239)
Traffic Signal Management	468,530	530,134	61,604
PERS On-behalf Revenues	-	242,933	242,933
Total Intergovernmental	641,123	1,405,055	763,932
Charges for Services:			
Reimbursed Costs	2,000	11,078	9,078
Investment Income - Short-term Investments	209,960	57,749	(152,211)
Other:			
Prior Year Expenditure Recovery	-	234	234
Premium on Bonds and Notes	259,141	3,500,358	3,241,217
Proceeds from Refunding Bonds	-	53,216,113	53,216,113
Insurance Recoveries	67,840	-	(67,840)
Transfers from Other Funds:			
Areawide Capital Projects Fund	770	770	-
TOTAL	\$ 72,453,920	\$ 129,576,097	\$ 57,122,177

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, 2020

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	\$ 30,899,368	\$ 30,341,987	\$ 29,254,362	\$ -	\$ 29,254,362	\$ 1,087,625
PERS On-behalf Expenditures	-	-	242,933	(242,933)	-	-
Debt Service:						
Principal	28,877,778	28,909,927	28,914,404	-	28,914,404	(4,477)
Interest and Fiscal Charges	15,144,209	15,243,208	14,613,399	-	14,613,399	629,809
Bond Issuance Costs	-	221,101	231,704	-	231,704	(10,603)
Total Debt Service	44,021,987	44,374,236	43,759,507	-	43,759,507	614,729
Transfers to Other Funds:						
State Grants Fund	30,695	33,482	18,060	-	18,060	15,422
Convention Center Operating Reserve Fund	36,539	39,858	21,499	-	21,499	18,359
Equipment Maintenance Fund	-	350,000	350,000	-	350,000	-
Total Transfers to Other Funds	67,234	423,340	389,559	-	389,559	33,781
Payment to Refunding Bond Escrow Agent	-	-	56,455,001	-	56,455,001	(56,455,001)
TOTAL	\$ 74,988,589	\$ 75,139,563	\$ 130,101,362	\$ (242,933)	\$ 129,858,429	\$ (54,718,866)

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, 2020

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	\$ -	\$ 21,106	\$ -	\$ -	\$ 43,759,507	\$ -	\$ -	\$ 43,780,613
Maintenance and Operations	10,853,047	221,827	1,223,569	14,620,139	-	128,633	2,428,974	29,476,189
Total Public Services	10,853,047	242,933	1,223,569	14,620,139	43,759,507	128,633	2,428,974	73,256,802
Transfers to Other Funds:								
State Grants Fund	-	-	-	18,060	-	-	-	18,060
Convention Center Operating Reserve Fund	-	-	-	21,499	-	-	-	21,499
Equipment Maintenance Fund	-	-	-	350,000	-	-	-	350,000
Total Transfers to Other Funds	-	-	-	389,559	-	-	-	389,559
Payment to Refunding Bond Escrow Agent	-	-	-	-	56,455.001	-	-	56,455.001
TOTAL	\$ 10,853,047	\$ 242,933	\$ 1,223,569	\$ 15,009,698	\$ 100,214,508	\$ 128,633	\$ 2,428,974	\$ 130,101,362

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Equity in General Cash Pool	\$ 7,063,321	\$ 7,414,544
Taxes Receivable:		
Delinquent Taxes	310,343	254,643
Penalties and Interest	10,948	7,813
Less: Allowance for Uncollectibles	<u>(1,986)</u>	<u>(949)</u>
Total Net Taxes Receivable	<u>319,305</u>	<u>261,507</u>
Accounts Receivable:		
Accounts Receivable	4,040	3,034
Intergovernmental Receivables	<u>18,527</u>	<u>16,338</u>
TOTAL ASSETS	<u><u>7,405,193</u></u>	<u><u>7,695,423</u></u>
LIABILITIES		
Accounts Payable	561,955	395,419
Accrued Payroll Liabilities	<u>22,912</u>	<u>14,494</u>
Total Liabilities	<u>584,867</u>	<u>409,913</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	<u>265,325</u>	<u>205,944</u>
Total Deferred Inflows of Resources	<u>265,325</u>	<u>205,944</u>
FUND BALANCE		
Committed	605,700	525,216
Unassigned	<u>5,949,301</u>	<u>6,554,350</u>
Total Fund Balance	<u>6,555,001</u>	<u>7,079,566</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u><u>\$ 7,405,193</u></u>	<u><u>\$ 7,695,423</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Comparative Statements of Revenues, Expenditure, and Other
Financing Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Taxes	\$ 10,046,931	\$ 10,191,519
Intergovernmental	34,227	27,096
Investment Income	266,143	272,669
Charges for Services	4,845	12,916
Other	<u>24,924</u>	<u>77,482</u>
Total Revenues	<u>10,377,070</u>	<u>10,581,682</u>
EXPENDITURES		
Public Services:		
Maintenance and Operations	7,341,814	6,366,314
PERS On-behalf Expenditures	<u>21,747</u>	<u>15,840</u>
Total Expenditures	<u>7,363,561</u>	<u>6,382,154</u>
Excess of Revenues over Expenditures	<u>3,013,509</u>	<u>4,199,528</u>
OTHER FINANCING SOURCES (USES)		
Transfers from Other Sub-Funds	98,615	98,595
Transfers to Other Sub-Funds	<u>(98,615)</u>	<u>(98,595)</u>
Transfers to Other Funds	<u>(3,538,074)</u>	<u>(3,553,074)</u>
Total Other Financing Sources and (Uses)	<u>(3,538,074)</u>	<u>(3,553,074)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(524,565)	646,454
Fund Balance, January 1	<u>7,079,566</u>	<u>6,433,112</u>
Fund Balance, December 31	<u><u>\$ 6,555,001</u></u>	<u><u>\$ 7,079,566</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2020

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 9,784,360	\$ 9,715,740	\$ (68,620)
Personal Property	142,551	146,036	3,485
Motor Vehicle Registration	138,824	141,355	2,531
Penalties and Interest	42,772	40,852	(1,920)
Tax Cost Recoveries	-	2,948	2,948
Total Taxes	<u>10,108,507</u>	<u>10,046,931</u>	<u>(61,576)</u>
Intergovernmental:			
PERS On-behalf Revenues	-	21,747	21,747
Traffic Signal Management	11,030	12,480	1,450
Total Intergovernmental	<u>11,030</u>	<u>34,227</u>	<u>23,197</u>
Charges for Services:			
Reimbursed Cost	25,000	4,845	(20,155)
Investment Income - Short Term Investments	77,070	266,143	189,073
Other:			
Prior Year Expenditure Recovery	-	26	26
Miscellaneous Revenue	1,600	24,898	23,298
Total Other	<u>1,600</u>	<u>24,924</u>	<u>23,324</u>
Transfers from Other Sub-Funds	96,550	98,615	2,065
TOTAL	<u>\$ 10,319,757</u>	<u>\$ 10,475,685</u>	<u>\$ 155,928</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2020

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	\$ 6,882,717	\$ 8,133,158	\$ 7,341,814	\$ -	\$ 7,341,814	\$ 791,344
PERS On-behalf Expenditures	-	-	21,747	(21,747)	-	-
Transfers to Other Funds:						
Transfers to CBERRRSA and Other Capital Projects Funds	3,538,074	3,538,074	3,538,074	-	3,538,074	-
Transfers to Other Sub-Funds:						
Transfers to CBERRRSA Sub-Fund	98,595	98,615	98,615	-	98,615	-
TOTAL	<u>\$ 10,519,386</u>	<u>\$ 11,769,847</u>	<u>\$ 11,000,250</u>	<u>\$ (21,747)</u>	<u>\$ 10,978,503</u>	<u>\$ 791,344</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2020

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
	Public Services:						
Maintenance and Operations	\$ 559,902	\$ 21,747	\$ 41,731	\$ 6,300,990	\$ 15,510	\$ 423,681	\$ 7,363,561
Transfers to Other Funds:							
Transfers to CBERRRSA and Other Capital Projects Funds	-	-	-	3,538,074	-	-	3,538,074
Transfers to Other Sub-Funds:							
Transfers to CBERRRSA Sub-Fund	-	-	-	98,615	-	-	98,615
TOTAL	<u>\$ 559,902</u>	<u>\$ 21,747</u>	<u>\$ 41,731</u>	<u>\$ 9,937,679</u>	<u>\$ 15,510</u>	<u>\$ 423,681</u>	<u>\$ 11,000,250</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Combining Balance Sheet
December 31, 2020

	Birch Tree/ Elmore Roads	Section 6/ Campbell Airstrip Roads	Vallii 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	\$ 346,877	\$ 339,940	\$ 306,529	\$ 169,650	\$ 34,195	\$ 125,843	\$ 59,314	\$ 267,086	\$ 1,837,039	\$ 18,168	\$ 517	\$ 235,607	\$ 97,685
Taxes Receivable:													
Delinquent Taxes	5,914	5,479	4,170	493	562	1,082	2,543	3,050	221,685	7,439	334	2,377	984
Penalties and Interest	421	464	104	28	-	-	72	230	3,259	540	-	225	40
Less: Allowance for Uncollectibles	(15)	(16)	(4)	(1)	-	-	(3)	(21)	(1,577)	(104)	-	(15)	(5)
Total Net Taxes Receivable	6,320	5,927	4,270	520	562	1,082	2,612	3,259	223,367	7,875	334	2,587	1,019
Accounts Receivable, Net	-	-	-	-	-	-	-	-	4,040	-	-	-	-
Intergovernmental Receivables	-	-	-	-	-	-	-	-	18,527	-	-	-	-
TOTAL ASSETS	353,197	345,867	310,799	170,170	34,757	126,925	61,926	270,345	2,082,973	26,043	851	238,194	98,704
LIABILITIES													
Accounts Payable	12,917	7,257	6,389	1,382	2,446	1,646	4,500	8,645	287,394	-	-	1,805	1,354
Accrued Payroll Liabilities	-	-	-	-	-	-	-	-	22,912	-	-	-	-
Total Liabilities	12,917	7,257	6,389	1,382	2,446	1,646	4,500	8,645	310,306	-	-	1,805	1,354
DEFERRED INFLOWS OF RESOURCES													
Unavailable Revenues - Property Taxes	6,129	5,927	4,271	520	562	1,082	2,612	2,816	180,878	5,416	334	2,440	1,019
Total Deferred Inflows of Resources	6,129	5,927	4,271	520	562	1,082	2,612	2,816	180,878	5,416	334	2,440	1,019
FUND BALANCE													
Committed	29,264	12,257	9,348	1,526	1,429	845	4,668	10,024	319,779	569	17	1,149	1,501
Unassigned	304,887	320,426	290,791	166,742	30,320	123,352	50,146	248,860	1,272,010	20,058	500	232,800	94,830
Total Fund Balance	334,151	332,683	300,139	168,268	31,749	124,197	54,814	258,884	1,591,789	20,627	517	233,949	96,331
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 353,197	\$ 345,867	\$ 310,799	\$ 170,170	\$ 34,757	\$ 126,925	\$ 61,926	\$ 270,345	\$ 2,082,973	\$ 26,043	\$ 851	\$ 238,194	\$ 98,704

LIMITED SERVICE AREAS
Combining Statement of Revenues, Expenditures, and Other
Financing Sources (Uses) and Changes in Fund Balance
For the Year Ended December 31, 2020

	Birch Tree/ Elmore Roads	Section 6/ Campbell Airstrip Roads	Vallii 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	\$ 286,470	\$ 147,987	\$ 110,087	\$ 31,503	\$ 17,336	\$ 17,797	\$ 32,023	\$ 145,700	\$ 7,113,185	\$ 98,873	\$ 2,163	\$ 47,974	\$ 25,889
Intergovernmental	-	-	-	-	-	-	-	-	21,747	-	-	-	-
Investment Income	13,566	12,732	11,338	5,838	1,146	4,343	2,865	8,995	62,227	1,741	38	7,708	3,301
Charges for Services	-	-	-	-	-	-	-	-	4,845	-	-	-	-
Other	-	-	-	-	-	-	-	-	24,924	-	-	-	-
Total Revenues	300,036	160,719	121,425	37,341	18,482	22,140	34,888	154,695	7,226,928	100,614	2,201	55,682	29,190
EXPENDITURES													
Public Services:													
Maintenance and Operations	354,713	148,574	113,312	18,495	17,321	10,240	56,580	121,500	3,876,111	6,900	200	13,926	18,194
PERS On-behalf Expenditures	-	-	-	-	-	-	-	-	21,747	-	-	-	-
Total Expenditures	354,713	148,574	113,312	18,495	17,321	10,240	56,580	121,500	3,897,858	6,900	200	13,926	18,194
Excess (Deficiency) of Revenues over Expenditures	(54,677)	12,145	8,113	18,846	1,161	11,900	(21,692)	33,195	3,329,070	93,714	2,001	41,756	10,996
OTHER FINANCING SOURCES (USES)													
Transfers from Other Sub-Funds	-	-	-	-	-	-	-	-	98,615	-	-	-	-
Transfers to CBERRRSA Sub-Fund	-	-	-	-	-	-	-	-	-	(96,587)	(2,028)	-	-
Transfers to CBERRRSA and Other Capital Projects Funds	-	-	-	-	-	-	-	-	(3,538,074)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	(3,439,459)	(96,587)	(2,028)	-	-
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(54,677)	12,145	8,113	18,846	1,161	11,900	(21,692)	33,195	(110,389)	(2,873)	(27)	41,756	10,996
Fund Balance, January 1	388,828	320,538	292,026	149,422	30,588	112,297	76,506	225,689	1,702,178	23,500	544	192,193	85,335
Fund Balance, December 31	\$ 334,151	\$ 332,683	\$ 300,139	\$ 168,268	\$ 31,749	\$ 124,197	\$ 54,814	\$ 258,884	\$ 1,591,789	\$ 20,627	\$ 517	\$ 233,949	\$ 96,331

MUNICIPALITY OF ANCHORAGE, ALASKA
 Limited Service Areas
 Combining Balance Sheet
 December 31, 2020

EXHIBIT AA-49
 (Additional Information)

	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
ASSETS													
Equity in General Cash Pool	\$ 58,259	\$ 148,855	\$ 191,113	\$ 727,522	\$ 83,733	\$ 157,815	\$ 39,669	\$ 163,581	\$ 530,778	\$ 493,663	\$ 90,799	\$ 539,084	\$ 7,063,321
Taxes Receivable:													
Delinquent Taxes	168	810	3,428	12,809	1,664	7,988	1,344	467	669	21,409	8	3,467	310,343
Penalties and Interest	-	-	171	2,412	36	1,108	179	36	39	1,436	-	146	10,946
Less: Allowance for Uncollectibles	-	-	(7)	(89)	(1)	(39)	(9)	(2)	(12)	(50)	-	(16)	(1,986)
Total Net Taxes Receivable	168	810	3,592	15,132	1,701	9,057	1,514	501	696	22,795	8	3,597	319,305
Accounts Receivable, Net	-	-	-	-	-	-	-	-	-	-	-	-	4,040
Intergovernmental Receivables	-	-	-	-	-	-	-	-	-	-	-	-	18,527
TOTAL ASSETS	58,427	149,665	194,705	742,654	85,434	166,872	41,183	164,082	531,474	516,458	90,807	542,681	7,405,193
LIABILITIES													
Accounts Payable	3,546	-	5,261	127,003	8,123	6,546	1,095	849	1,782	42,628	6,690	22,697	561,955
Accrued Payroll Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	22,912
Total Liabilities	3,546	-	5,261	127,003	8,123	6,546	1,095	849	1,782	42,628	6,690	22,697	584,867
DEFERRED INFLOWS OF RESOURCES													
Unavailable Revenues - Property Taxes	168	810	3,533	10,503	1,604	8,560	1,514	501	696	20,238	8	3,184	265,325
Total Deferred Inflows of Resources	168	810	3,533	10,503	1,604	8,560	1,514	501	696	20,238	8	3,184	265,325
FUND BALANCE													
Committed	749	1,299	44,612	53,559	3,602	7,021	711	434	1,437	74,840	1,049	24,011	605,700
Unassigned	53,964	147,556	141,299	551,589	72,105	144,745	37,863	162,298	527,559	378,752	83,060	492,789	5,949,301
Total Fund Balance	54,713	148,855	185,911	605,148	75,707	151,766	38,574	162,732	528,996	453,592	84,109	516,800	6,555,001
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 58,427	\$ 149,665	\$ 194,705	\$ 742,654	\$ 85,434	\$ 166,872	\$ 41,183	\$ 164,082	\$ 531,474	\$ 516,458	\$ 90,807	\$ 542,681	\$ 7,405,193

EXHIBIT AA-50
 (Additional Information)

LIMITED SERVICE AREAS
 Combining Statement of Revenues, Expenditures, and Other Financing Sources (Uses) and Changes in Fund Balance
 For the Year Ended December 31, 2020

	Paradise Valley South Roads	SRW Homeowners Roads	Talus West Roads	Upper O'Malley Roads	Bear Valley Roads	Rabbit Creek/View Hts Roads	Villages Scenic Pkwy Roads	Sequoia Estates Roads	Rockhill Roads	South Goldenview Area Roads	Homestead Area Roads	Eagle River Street Lts	Total
REVENUES													
Taxes	\$ 15,693	\$ 58,140	\$ 143,380	\$ 683,842	\$ 49,892	\$ 112,671	\$ 23,486	\$ 16,565	\$ 44,744	\$ 674,278	\$ 23,490	\$ 123,763	\$ 10,046,931
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	12,480	34,227
Investment Income (Loss)	1,819	4,303	21,793	22,204	2,806	4,739	1,008	5,716	18,761	22,175	2,817	22,164	266,143
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	4,845
Other	-	-	-	-	-	-	-	-	-	-	-	-	24,924
Total Revenues	17,512	62,443	165,173	706,046	52,698	117,410	24,494	22,281	63,505	696,453	26,307	158,407	10,377,070
EXPENDITURES													
Public Services:													
Maintenance and Operations	9,073	15,749	540,751	649,196	43,666	85,107	8,613	5,261	17,419	907,157	12,715	291,041	7,341,814
PERS On-behalf Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	21,747
Total Expenditures	9,073	15,749	540,751	649,196	43,666	85,107	8,613	5,261	17,419	907,157	12,715	291,041	7,363,561
Excess (Deficiency) of Revenues over Expenditures	8,439	46,694	(375,578)	56,850	9,032	32,303	15,881	17,020	46,086	(210,704)	13,592	(132,634)	3,013,509
OTHER FINANCING SOURCES (USES)													
Transfers from Other Sub-Funds	-	-	-	-	-	-	-	-	-	-	-	-	98,615
Transfers to CBERRRSA Sub-Fund	-	-	-	-	-	-	-	-	-	-	-	-	(98,615)
Transfers to CBERRRSA and Other Capital Projects Funds	-	-	-	-	-	-	-	-	-	-	-	-	(3,538,074)
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-	(3,538,074)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	8,439	46,694	(375,578)	56,850	9,032	32,303	15,881	17,020	46,086	(210,704)	13,592	(132,634)	(524,565)
Fund Balance, January 1	46,274	102,161	561,489	548,298	66,675	119,463	22,693	145,712	482,910	664,296	70,517	649,434	7,079,566
Fund Balance, December 31	\$ 54,713	\$ 148,855	\$ 185,911	\$ 605,148	\$ 75,707	\$ 151,766	\$ 38,574	\$ 162,732	\$ 528,996	\$ 453,592	\$ 84,109	\$ 516,800	\$ 6,555,001

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Cash	\$ 750	\$ 750
Equity in General Cash Pool	67,121,775	13,965,989
Accrued Interest on Investments	61,415	56,420
Taxes Receivable:		
Delinquent Taxes	4,652,589	2,574,119
Penalties and Interest	1,811	-
Less: Allowance for Uncollectibles	(70,855)	(23,320)
Total Net Taxes Receivable	4,583,545	2,550,799
Accounts Receivable	800,605	394,151
Less: Allowance for Uncollectibles	(526,827)	(190,784)
Total Net Accounts Receivable	273,778	203,367
Intergovernmental Receivables	190,044	167,587
Due from Other Funds:		
Police and Fire Certificate of Participation Bond Fund	507,831	-
Prepaid Items	303,930	400
TOTAL ASSETS	73,043,068	16,945,312
LIABILITIES		
Accounts Payable	1,167,012	1,122,354
Accrued Payroll Liabilities	3,540,508	3,104,301
Unearned Revenue and Deposits	316,914	472,911
Total Liabilities	5,024,434	4,699,566
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	2,967,651	1,835,637
Total Deferred Inflows of Resources	2,967,651	1,835,637
FUND BALANCE		
Nonspendable	303,930	400
Committed	7,726,960	10,409,709
Unassigned	57,020,093	-
Total Fund Balance	65,050,983	10,410,109
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 73,043,068	\$ 16,945,312

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, 2020 and 2019

	<u>2020</u>	<u>2019</u>
REVENUES		
Taxes	\$ 127,978,243	\$ 118,529,536
Intergovernmental	5,787,583	4,550,816
Charges for Services	1,035,413	983,216
Fines and Forfeitures	5,996,399	6,911,709
Investment Income	400,342	745,722
Other	340,148	704,215
Total Revenues	<u>141,538,128</u>	<u>132,425,214</u>
EXPENDITURES		
Public Safety:		
Police Services	76,581,246	125,985,101
PERS On-behalf Expenditures	5,284,554	4,059,425
Debt Service:		
Principal	231,724	146,976
Interest and Fiscal Charges	422,326	538,679
Bond Issuance Costs	34,306	34,746
Total Debt Service	<u>688,356</u>	<u>720,401</u>
Total Expenditures	<u>82,554,156</u>	<u>130,764,927</u>
Excess of Revenues over Expenditures	<u>58,983,972</u>	<u>1,660,287</u>
OTHER FINANCING SOURCES (USES)		
Premium on Bonds and Notes	150,134	71,325
Proceeds from Refunding Bonds	119,828	-
Insurance Recoveries	-	81,770
Gain on Sale of Forfeited Property	45,859	102,316
Transfers from Other Funds	9	142
Transfers to Other Funds	(4,411,351)	(3,700,930)
Transfers to Other Sub-Funds	(98,797)	(115,807)
Payment to Refunding Bond Escrow Agent	(148,780)	-
Total Other Financing Sources (Uses)	<u>(4,343,098)</u>	<u>(3,561,184)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)	54,640,874	(1,900,897)
Fund Balance, January 1	10,410,109	12,311,006
Fund Balance, December 31	<u>\$ 65,050,983</u>	<u>\$ 10,410,109</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2020

REVENUES	Estimated	Actual	Variance
			With Final Budget
Taxes:			
Real Property	\$ 116,182,723	\$ 115,347,062	\$ (835,661)
Personal Property	10,507,425	10,672,600	165,175
Motor Vehicle Registration	1,424,022	1,449,989	25,967
Penalties and Interest	536,964	490,368	(46,596)
Tax Cost Recoveries	-	18,224	18,224
Total Taxes	128,651,134	127,978,243	(672,891)
Intergovernmental:			
Liquor License	399,300	398,100	(1,200)
Electric Co-op Allocation	108,030	104,929	(3,101)
PERS On-behalf Revenues	-	5,284,554	5,284,554
Total Intergovernmental	507,330	5,787,583	5,280,253
Charges for Services:			
Police Services	192,174	351,346	159,172
DWI Impound Administrative Fees	220,000	228,720	8,720
Range Usage Fees	-	7,088	7,088
Incarceration Cost Recovery	152,000	185,689	33,689
Reimbursed Costs	566,555	262,570	(303,985)
Total Charges for Services	1,130,729	1,035,413	(95,316)
Fines and Forfeitures:			
Traffic Court Fines	1,899,000	2,643,314	744,314
Trial Court Fines	1,460,000	1,459,019	(981)
Counter Fines	1,900,000	1,666,349	(233,651)
Curfew Fines	2,000	861	(1,139)
Minor Tobacco Fines	1,000	927	(73)
Other Fines and Forfeitures	280,656	225,929	(54,727)
Total Fines and Forfeitures	5,542,656	5,996,399	453,743
Investment Income - Short-term Investments	220,540	400,342	179,802
Other:			
Criminal Rule 8 Collection Costs	226,000	267,492	41,492
Prior Year Expenditure Recovery	-	3,787	3,787
Cash Over & Short	-	139	139
Miscellaneous	146,700	68,730	(77,970)
Total Other	372,700	340,148	(32,552)
Premium on Bonds and Notes	121,182	150,134	28,952
Proceeds from Refunding Bonds	-	119,828	119,828
Gain on Sale of Found and Forfeited Property	103,000	45,859	(57,141)
Transfers from Other Funds:			
Areawide Capital Projects Fund	9	9	-
TOTAL	\$ 136,649,280	\$ 141,853,958	\$ 5,204,678

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, 2020

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance
	Original	Revised				With Final Budget
Public Safety:						
Police Services	\$ 124,532,346	\$ 124,776,701	\$ 76,581,246	\$ -	\$ 76,581,246	\$ 48,195,455
PERS On-behalf Expenditures	-	-	5,284,554	(5,284,554)	-	-
Debt Service:						
Principal	230,903	233,080	231,724	-	231,724	1,356
Interest and Fiscal Charges	418,643	454,554	422,326	-	422,326	32,228
Bond Issuance Costs	-	722	34,306	-	34,306	(33,584)
Total Debt Service	649,546	688,356	688,356	-	688,356	-
Transfers to Other Funds:						
State Grants Fund	112,929	115,049	115,036	-	115,036	13
Federal Grants Fund	442	450	450	-	450	-
Miscellaneous Operational Grants Fund	539,928	550,063	550,000	-	550,000	63
Police and Fire Retiree Medical Liability Fund	533,514	543,529	543,467	-	543,467	62
Police and Fire Certificate of Participation Bond Fund	3,115,283	3,173,760	3,173,398	-	3,173,398	362
Anchorage Metropolitan Police Service Area Capital Projects Fund	28,469	29,004	29,000	-	29,000	4
Total Transfers to Other Funds	4,330,565	4,411,855	4,411,351	-	4,411,351	504
Transfers to Other Sub-Funds:						
Police and Fire Retiree Medical Admin Fund	96,988	98,808	98,797	-	98,797	11
Payment to Refunding Bond Escrow Agent	-	-	148,780	-	148,780	(148,780)
TOTAL	\$ 129,609,445	\$ 129,975,720	\$ 87,213,084	\$ (5,284,554)	\$ 81,928,530	\$ 48,047,190

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, 2020

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:								
Police Services	\$ 46,867,733	\$ 5,284,554	\$ 2,147,580	\$ 18,338,298	\$ 688,356	\$ 1,458	\$ 9,226,177	\$ 82,554,156
Transfers to Other Funds:								
State Grants Fund	-	-	-	115,036	-	-	-	115,036
Federal Grants Fund	-	-	-	450	-	-	-	450
Miscellaneous Operational Grants Fund	-	-	-	550,000	-	-	-	550,000
Police and Fire Retiree Medical Liability Fund	-	-	-	543,467	-	-	-	543,467
Police and Fire Certificate of Participation Bond Fund	-	-	-	3,173,398	-	-	-	3,173,398
Anchorage Metropolitan Police Service Area								
Capital Projects Fund	-	-	-	29,000	-	-	-	29,000
Total Transfers to Other Funds	-	-	-	4,411,351	-	-	-	4,411,351
Transfers to Other Sub-Funds:								
Police and Fire Retiree Medical Admin Fund	-	-	-	98,797	-	-	-	98,797
Payment to Refunding Bond Escrow Agent	-	-	-	148,780	-	-	-	148,780
TOTAL	\$ 46,867,733	\$ 5,284,554	\$ 2,147,580	\$ 22,997,226	\$ 688,356	\$ 1,458	\$ 9,226,177	\$ 87,213,084

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Cash	\$ 950	\$ 950
Equity in General Cash Pool	2,336,938	3,594,055
Accrued Interest on Investments	31,853	32,748
Taxes Receivable:		
Delinquent Taxes	757,056	418,609
Less: Allowance for Uncollectibles	(12,334)	(4,227)
Total Net Taxes Receivable	744,722	414,382
Accounts Receivable	231,458	332,640
Less: Allowance for Uncollectibles	(11,158)	(10,852)
Total Net Accounts Receivable	220,300	321,788
Intergovernmental Receivables	49,450	43,607
TOTAL ASSETS	3,384,213	4,407,530
LIABILITIES		
Accounts Payable	476,661	736,322
Accrued Payroll Liabilities	336,818	234,769
Total Liabilities	813,479	971,091
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	468,587	291,995
Unavailable Revenues - Build American Bonds Interest	-	30,511
Total Deferred Inflows of Resources	468,587	322,506
FUND BALANCE		
Committed	2,199,211	2,194,849
Unassigned	(97,064)	919,084
Total Fund Balance	2,102,147	3,113,933
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 3,384,213	\$ 4,407,530

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, 2020 and 2019

	2020	2019
REVENUES		
Taxes	\$ 20,745,061	\$ 20,350,310
Intergovernmental	277,355	225,269
Charges for Services	812,378	2,000,179
Investment Income	101,166	128,725
Other	1,261	261,951
Total Revenues	21,937,221	22,966,434
EXPENDITURES		
Public Services:		
Economic and Community Development	19,064,832	19,082,206
PERS On-behalf Expenditures	217,082	175,969
Total Public Services	19,281,914	19,258,175
Debt Service:		
Principal	1,752,385	1,719,469
Interest and Fiscal Charges	1,164,097	1,136,989
Bond Issuance Costs	10,798	9,828
Total Debt Service	2,927,280	2,866,286
Total Expenditures	22,209,194	22,124,461
Excess (Deficiency) of Revenues over Expenditures	(271,973)	841,973
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Assets	4,400	11,811
Premium on Bonds and Notes	30,591	333,357
Proceeds from Refunding Bonds	2,035,326	1,564,091
Insurance Recoveries	-	5,443
Transfers from Other Funds	25	736
Transfers to Other Funds	(764,333)	(1,361,473)
Payment to Refunding Bond Escrow Agent	(2,045,822)	(1,884,362)
Total Other Financing Sources (Uses)	(739,813)	(1,330,397)
Deficiency of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(1,011,786)	(488,424)
Fund Balance, January 1	3,113,933	3,602,357
Fund Balance, December 31	\$ 2,102,147	\$ 3,113,933

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, 2020

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 18,356,133	\$ 18,304,942	\$ (51,191)
Personal Property	1,856,816	1,895,712	38,896
Tax Cost Recoveries	-	2,561	2,561
Motor Vehicle Registration	370,534	377,290	6,756
Hotel - Motel	204,619	84,302	(120,317)
Penalties and Interest	87,338	80,254	(7,084)
Total Taxes	20,875,440	20,745,061	(130,379)
Intergovernmental:			
Build America Bond Subsidy	-	33,354	33,354
Electric Co-op Allocation	27,715	26,919	(796)
PERS On-behalf Revenues	-	217,082	217,082
Total Intergovernmental	27,715	277,355	249,640
Charges for Services:			
Aquatics	723,935	214,237	(509,698)
Program Lessons and Camp	15,100	24,835	9,735
Recreation Centers and Programs	482,750	126,918	(355,832)
Parks and Recreation	526,910	223,452	(303,458)
Camping Fees	95,000	6,090	(88,910)
School District Service Fees	250,500	160,485	(90,015)
Golf Fees	25,000	22,405	(2,595)
Reimbursed Costs	-	33,956	33,956
Total Charges for Services	2,119,195	812,378	(1,306,817)
Investment Income - Short-term Investments	82,320	101,166	18,846
Other:			
Prior Year Expenditure Recovery	10,032	1,292	(8,740)
Cash Over & Short	-	(31)	(31)
Total Other	10,032	1,261	(8,771)
Premium on Bonds and Notes	19,944	30,591	10,647
Proceeds - Refunding Bonds	-	2,035,326	2,035,326
Proceeds from Sale of Assets	-	4,400	4,400
Transfers from Other Funds:			
Parks and Recreation Service Area Capital Projects Fund	25	25	-
TOTAL	\$ 23,134,671	\$ 24,007,563	\$ 872,892

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, 2020

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Economic and Community Development	\$ 20,401,726	\$ 19,922,502	\$ 19,064,832	\$ -	\$ 19,064,832	\$ 857,670
PERS On-behalf Expenditures	-	-	217,082	(217,082)	-	-
Debt Service:						
Principal	1,697,304	1,741,214	1,752,385	-	1,752,385	(11,171)
Interest and Fiscal Charges	1,177,249	1,178,803	1,164,097	-	1,164,097	14,706
Bond Issuance Costs	-	7,264	10,798	-	10,798	(3,534)
Total Debt Service	2,874,553	2,927,281	2,927,280	-	2,927,280	1
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	13,889	13,889	14,333	-	14,333	(444)
Parks and Recreation Service Area Capital Projects Fund	770,883	751,088	750,000	-	750,000	1,088
Total Transfers to Other Funds	784,772	764,977	764,333	-	764,333	644
Payment to Refunding Bond Escrow Agent	-	-	2,045,822	-	2,045,822	(2,045,822)
TOTAL	\$ 24,061,051	\$ 23,614,760	\$ 25,019,349	\$ (217,082)	\$ 24,802,267	\$ (1,187,507)

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, 2020

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
Public Services:								
Economic and Community Development	\$ 9,702,836	\$ 217,082	\$ 694,287	\$ 3,890,012	\$ 2,927,280	\$ 4,085	\$ 4,773,612	\$ 22,209,194
Transfers to Other Funds:								
Convention Center Operating Reserve Fund	-	-	-	14,333	-	-	-	14,333
Parks and Recreation Service Area Capital Projects Fund	-	-	-	750,000	-	-	-	750,000
Total Transfers to Other Funds	-	-	-	764,333	-	-	-	764,333
Payment to Refunding Bond Escrow Agent	-	-	-	2,045,822	-	-	-	2,045,822
TOTAL	\$ 9,702,836	\$ 217,082	\$ 694,287	\$ 6,700,167	\$ 2,927,280	\$ 4,085	\$ 4,773,612	\$ 25,019,349

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Cash	\$ 500	\$ 500
Equity in General Cash Pool	5,129,861	4,518,951
Taxes Receivable:		
Delinquent Taxes	147,854	101,484
Penalties and Interest	10,234	6,944
Less: Allowance for Uncollectibles	(1,460)	(654)
Total Net Taxes Receivable	156,628	107,774
Accounts Receivable, Net	23,815	34,962
TOTAL ASSETS	5,310,804	4,662,187
LIABILITIES		
Accounts Payable	108,589	89,670
Accrued Payroll Liabilities	58,623	46,002
Unearned Revenue and Deposits	850	850
Total Liabilities	168,062	136,522
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	126,040	83,514
Total Deferred Inflows of Resources	126,040	83,514
FUND BALANCE		
Committed	277,175	265,822
Unassigned	4,739,527	4,176,329
Total Fund Balance	5,016,702	4,442,151
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 5,310,804	\$ 4,662,187

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Comparative Statements of Revenues, Expenditures, and Other Financing
Uses and Changes in Fund Balance
For the Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Taxes	\$ 4,053,558	\$ 4,106,842
Intergovernmental	34,866	38,628
Charges for Services	91,464	486,537
Fines and Forfeitures	-	600
Investment Income	162,223	301,147
Other	19,260	57,284
Total Revenues	4,361,371	4,991,038
EXPENDITURES		
Public Services:		
Economic and Community Development	3,099,956	3,021,841
PERS On-behalf Expenditures	34,866	38,628
Total Public Services	3,134,822	3,060,469
Debt Service:		
Principal	124,355	144,808
Interest and Fiscal Charges	44,229	55,434
Total Debt Service	168,584	200,242
Capital Outlay	91,158	-
Total Expenditures	3,394,564	3,260,711
Excess of Revenues over Expenditures	966,807	1,730,327
OTHER FINANCING USES		
Transfers to Other Funds	(392,256)	(2,288,721)
Total Other Financing Uses	(392,256)	(2,288,721)
Excess (Deficiency) of Revenues over Expenditures and Other Financing Uses	574,551	(558,394)
Fund Balance, January 1	4,442,151	5,000,545
Fund Balance, December 31	\$ 5,016,702	\$ 4,442,151

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2020

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 3,988,001	\$ 3,956,746	\$ (31,255)
Personal Property	80,594	81,640	1,046
Tax Cost Recoveries	-	1,276	1,276
Penalties and Interest	16,864	13,896	(2,968)
Total Taxes	4,085,459	4,053,558	(31,901)
Intergovernmental:			
PERS On-behalf Revenues	-	34,866	34,866
Total Intergovernmental	-	34,866	34,866
Charges for Services:			
Aquatics	250,000	68,449	(181,551)
Recreation Centers and Programs	65,000	22,026	(42,974)
Program Lessons and Camp	120,500	-	(120,500)
Reimbursed Costs	26,002	989	(25,013)
Total Charges for Services	461,502	91,464	(370,038)
Investment Income - Short-term Investments	87,000	162,223	75,223
Other:			
Prior Year Expenditure Recovery	-	60	60
Lease and Rental Revenue	21,600	19,200	(2,400)
Total Other	21,600	19,260	(2,340)
TOTAL	\$ 4,655,561	\$ 4,361,371	\$ (294,190)

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, 2020

	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	\$ 4,249,308	\$ 4,117,273	\$ 3,099,956	\$ -	\$ 3,099,956	\$ 1,017,317
PERS On-behalf Expenditures	-	-	34,866	(34,866)	-	-
Debt Service:						
Principal	120,396	124,356	124,355	-	124,355	1
Interest and Fiscal Charges	44,223	44,377	44,229	-	44,229	148
Total Debt Service	164,619	168,733	168,584	-	168,584	149
Capital Outlay	-	-	91,158	-	91,158	(91,158)
Transfers to Other Funds:						
Eagle River-Chugiak Parks and Recreation Service Area Capital Projects Fund	388,721	392,256	392,256	-	392,256	-
Total Transfers to Other Funds	388,721	392,256	392,256	-	392,256	-
TOTAL	\$ 4,802,648	\$ 4,678,262	\$ 3,786,820	\$ (34,866)	\$ 3,751,954	\$ 926,308

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, 2020

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	\$ 1,504,938	\$ 34,866	\$ 328,401	\$ 481,735	\$ 168,584	\$ 91,158	\$ 784,882	\$ 3,394,564
Transfers to Other Funds:								
Eagle River-Chugiak Parks and Recreation								
Service Area Capital Projects Fund	-	-	-	392,256	-	-	-	392,256
Total Transfers to Other Funds	-	-	-	392,256	-	-	-	392,256
TOTAL	\$ 1,504,938	\$ 34,866	\$ 328,401	\$ 873,991	\$ 168,584	\$ 91,158	\$ 784,882	\$ 3,786,820

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Cash	\$ 500	\$ 500
Taxes Receivable:		
Delinquent Taxes	2,017	2,017
Penalties and Interest	4,078	4,078
Less: Allowance for Uncollectibles	(143)	(143)
Total Net Taxes Receivable	<u>5,952</u>	<u>5,952</u>
Accounts Receivable	103,900	128,600
Less: Allowance for Uncollectibles	(3,970)	(5,733)
Total Net Accounts Receivable	<u>99,930</u>	<u>122,867</u>
TOTAL ASSETS	<u><u>106,382</u></u>	<u><u>129,319</u></u>
LIABILITIES		
Accounts Payable	9,964	8,425
Accrued Payroll Liabilities	240,698	208,759
Due to Areawide	10,620,839	9,265,183
Unearned Revenue and Deposits	229,000	221,000
Total Liabilities	<u>11,100,501</u>	<u>9,703,367</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 BALANCE (DEFICIT)		
Committed	654,461	-
Unassigned	(11,654,532)	(9,580,000)
Total Fund Balance (Deficit)	<u>(11,000,071)</u>	<u>(9,580,000)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)	<u><u>\$ 106,382</u></u>	<u><u>\$ 129,319</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Deficit
For the Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Intergovernmental	\$ 185,752	\$ 125,161
Licenses and Permits	6,441,226	5,336,007
Charges for Services	21,334	14,663
Investment Loss	(14,859)	(356,805)
Fines and Forfeitures	64,575	25,496
Other	515	25,705
Total Revenues	<u>6,698,543</u>	<u>5,170,227</u>
EXPENDITURES		
Public Services:		
Economic and Community Development	7,932,862	7,577,217
PERS On-behalf Expenditures	185,752	125,161
Total Public Services	<u>8,118,614</u>	<u>7,702,378</u>
Total Expenditures	<u>8,118,614</u>	<u>7,702,378</u>
Deficiency of Revenues over Expenditures	(1,420,071)	(2,532,151)
Fund Deficit, January 1	(9,580,000)	(7,047,849)
Fund Deficit, December 31	<u><u>\$ (11,000,071)</u></u>	<u><u>\$ (9,580,000)</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2020

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Penalties and Interest	\$ 10	\$ -	\$ (10)
Intergovernmental:			
PERS On-behalf Revenues	-	185,752	185,752
Licenses and Permits:			
Mechanical Licenses and Exams	170,750	138,570	(32,180)
Local Business Licenses	502,150	477,798	(24,352)
Building Permit Plan Reviews	1,184,510	1,149,868	(34,642)
Building and Grading Permits	3,158,905	3,142,000	(16,905)
Electrical Permits	484,840	233,727	(251,113)
Mechanical, Gas and Plumbing Permits	641,780	621,141	(20,639)
Sign Permits	34,610	14,200	(20,410)
Elevator Permits	578,875	664,403	85,528
Mobile Home and Park Permits	9,580	994	(8,586)
Inspections	-	(1,475)	(1,475)
Total Licenses and Permits	6,766,000	6,441,226	(324,774)
Charges for Services:			
Copier Fees	9,000	21,334	12,334
Investment Loss - Short-term Investments	(109,000)	(14,859)	94,141
Fines and Forfeitures:			
Other Fines and Forfeitures	-	64,575	64,575
Other:			
Prior Year Expenditure Recovery	-	254	254
Appeal Receipts	100	300	200
Miscellaneous	-	(39)	(39)
Total Other	100	515	415
TOTAL	\$ 6,666,110	\$ 6,698,543	\$ (32,142)

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2020

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Economic and Community Development	\$ 8,021,529	\$ 8,080,290	\$ 7,932,862	\$ -	\$ 7,932,862	\$ 147,428
PERS On-behalf Expenditures	-	-	185,752	(185,752)	-	-
TOTAL	\$ 8,021,529	\$ 8,080,290	\$ 8,118,614	\$ (185,752)	\$ 7,932,862	\$ 147,428

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, 2020

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures		Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
		Supplies					
Public Services:							
Economic and Community Development	\$ 6,148,523	\$ 185,752	\$ 53,265	\$ 203,235	\$ 7,157	\$ 1,520,682	\$ 8,118,614
TOTAL	\$ 6,148,523	\$ 185,752	\$ 53,265	\$ 203,235	\$ 7,157	\$ 1,520,682	\$ 8,118,614

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Equity in General Cash Pool	\$ 2,886,907	\$ 2,545,248
Accounts Receivable, Net	34,797	43,050
Due from Component Unit - Anchorage School District	9,357	4,412
TOTAL ASSETS	<u>2,931,061</u>	<u>2,592,710</u>
LIABILITIES		
Accounts Payable	358,318	299,573
Accrued Payroll Liabilities	38,385	27,192
Unearned Revenue	345,287	345,286
Total Liabilities	<u>741,990</u>	<u>672,051</u>
FUND BALANCE		
Committed	188,552	185,108
Unassigned	2,000,519	1,735,551
Total Fund Balance	<u>2,189,071</u>	<u>1,920,659</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,931,061</u>	<u>\$ 2,592,710</u>

EXHIBIT AA-72

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For The Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Intergovernmental	\$ 62,415	\$ 48,718
Charges for Services	1,581,941	1,299,135
Investment Income	82,896	127,641
Other	889,051	823,237
Total Revenues	<u>2,616,303</u>	<u>2,298,731</u>
EXPENDITURES		
General Government:		
Finance	2,285,476	2,243,735
PERS On-behalf Expenditures	62,415	48,718
Total Expenditures	<u>2,347,891</u>	<u>2,292,453</u>
Excess of Revenues over Expenditures	268,412	6,278
Fund Balance, January 1	1,920,659	1,914,381
Fund Balance, December 31	<u>\$ 2,189,071</u>	<u>\$ 1,920,659</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2020

REVENUES	Estimated	Actual	Variance With Final Budget
Intergovernmental:			
PERS On-behalf Revenues	\$ -	\$ 62,415	\$ 62,415
Charges for Services:			
School District Service Fees	641,000	117,880	(523,120)
Reimbursed Cost	360,660	1,464,061	1,103,401
Total Charges for Services	1,001,660	1,581,941	580,281
Investment Income - Short-term Investments	38,000	82,896	44,896
Other:			
Prior Year Expenditure Recovery	-	28	28
Miscellaneous	1,905,062	889,023	(1,016,039)
Total Other	1,905,062	889,051	(1,016,011)
TOTAL	\$ 2,944,722	\$ 2,616,303	\$ (328,419)

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2020

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Finance	\$ 2,151,056	\$ 2,546,687	\$ 2,285,476	\$ -	\$ 2,285,476	\$ 261,211
PERS On-behalf Expenditures	-	-	62,415	(62,415)	-	-
TOTAL	\$ 2,151,056	\$ 2,546,687	\$ 2,347,891	\$ (62,415)	\$ 2,285,476	\$ 261,211

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, 2020

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
General Government:							
Finance	\$ 961,853	\$ 62,415	\$ 1,014	\$ 1,099,448	\$ 3,283	\$ 219,878	\$ 2,347,891
TOTAL	\$ 961,853	\$ 62,415	\$ 1,014	\$ 1,099,448	\$ 3,283	\$ 219,878	\$ 2,347,891

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Equity in General Cash Pool	\$ 312,842	\$ 261,452
TOTAL ASSETS	<u>312,842</u>	<u>261,452</u>
LIABILITIES		
Accounts Payable	5,981	5,858
Accrued Payroll Liabilities	5,055	3,041
Total Liabilities	<u>11,036</u>	<u>8,899</u>
FUND BALANCE		
Unassigned	301,806	252,553
Total Fund Balance	<u>301,806</u>	<u>252,553</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 312,842</u>	<u>\$ 261,452</u>

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, 2020 and 2019

	2020	2019
REVENUES		
Intergovernmental	\$ 16,801	\$ 11,834
Charges for Services	11,596	41,540
Investment Income	7,448	8,969
Other	-	98
Total Revenues	<u>35,845</u>	<u>62,441</u>
EXPENDITURES		
General Government:		
Employee Relations	167,385	169,690
PERS On-behalf Expenditures	16,801	11,834
Total Expenditures	<u>184,186</u>	<u>181,524</u>
Deficiency of Revenues over Expenditures	<u>(148,341)</u>	<u>(119,083)</u>
OTHER FINANCING SOURCES		
Transfers from Other Sub-Funds	197,594	197,594
Total Other Financing Sources	<u>197,594</u>	<u>197,594</u>
Excess of Revenues and Other Financing Sources Over Expenditures	49,253	78,511
Fund Balance, January 1,	252,553	174,042
Fund Balance, December 31	<u>\$ 301,806</u>	<u>\$ 252,553</u>

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, 2020

REVENUES	Estimated	Actual	Variance With Final Budget
Intergovernmental:			
PERS On-behalf Revenues	\$ -	\$ 16,801	\$ 16,801
Investment Income - Short-term Investments	1,000	7,448	6,448
Charges for Services:			
Reimbursed Cost	11,410	11,596	186
Transfers from Other Sub-Funds:			
Areawide General Fund	98,797	98,797	-
Anchorage Metropolitan Police Service Area	98,797	98,797	-
Total Transfers from Other Sub-Funds	197,594	197,594	-
TOTAL	\$ 210,004	\$ 233,439	\$ 23,435

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2020

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Employee Relations	\$ 207,688	\$ 208,008	\$ 167,385	\$ -	\$ 167,385	\$ 40,623
PERS On-behalf Expenditures	-	-	16,801	(16,801)	-	-
TOTAL	\$ 207,688	\$ 208,008	\$ 184,186	\$ (16,801)	\$ 167,385	\$ 40,623

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, 2020

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Charges From Other Departments	Actual on GAAP Basis
Employee Relations	\$ 126,726	\$ 16,801	\$ -	\$ 24,427	\$ 16,232	\$ 184,186
TOTAL	\$ 126,726	\$ 16,801	\$ -	\$ 24,427	\$ 16,232	\$ 184,186

MUNICIPALITY OF ANCHORAGE, ALASKA
Turnagain Arm Police Service Area
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Equity in General Cash Pool	\$ 9,002	\$ 13,348
Taxes Receivable:		
Delinquent Taxes	1,326	722
Penalties and Interest	64	-
Less: Allowance for Uncollectibles	<u>(4)</u>	<u>(1)</u>
Total Net Taxes Receivable	1,386	721
TOTAL ASSETS	<u><u>10,388</u></u>	<u><u>14,069</u></u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	1,348	721
Total Deferred Inflows of Resources	<u>1,348</u>	<u>721</u>
FUND BALANCE		
Committed	1,697	1,561
Unassigned	7,343	11,787
Total Fund Balance	<u>9,040</u>	<u>13,348</u>
TOTAL DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u><u>\$ 10,388</u></u>	<u><u>\$ 14,069</u></u>

EXHIBIT AA-82

MUNICIPALITY OF ANCHORAGE, ALASKA
Turnagain Arm Police Service Area
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Taxes	\$ 15,620	\$ 935
Investment Income	637	1,878
Total Revenues	<u>16,257</u>	<u>2,813</u>
EXPENDITURES		
Public Safety:		
Police Services	20,565	18,917
Total Public Services	<u>20,565</u>	<u>18,917</u>
Total Expenditures	<u>20,565</u>	<u>18,917</u>
Deficiency of Revenues over Expenditures	(4,308)	(16,104)
Fund Balance, January 1	13,348	29,452
Fund Balance, December 31	<u><u>\$ 9,040</u></u>	<u><u>\$ 13,348</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Turnagain Arm Police Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2020

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 12,296	\$ 11,335	\$ (961)
Personal Property	4,511	4,231	(280)
Penalties and Interest	10	54	44
Total Taxes	16,817	15,620	(1,197)
Investment Income - Short-term Investments	10	637	627
TOTAL	\$ 16,827	\$ 16,257	\$ (570)

MUNICIPALITY OF ANCHORAGE, ALASKA
Turnagain Arm Police Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2020

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Police Services	\$ 29,472	\$ 24,831	\$ 20,565	\$ -	\$ 20,565	\$ 4,266
TOTAL	\$ 29,472	\$ 24,831	\$ 20,565	\$ -	\$ 20,565	\$ 4,266

MUNICIPALITY OF ANCHORAGE, ALASKA
Turnagain Arm Police Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2020

EXPENDITURES	Personnel Services	Actual on GAAP Basis
Public Safety:		
Police Services	\$ 20,565	\$ 20,565
TOTAL	\$ 20,565	\$ 20,565

MUNICIPALITY OF ANCHORAGE, ALASKA
 Areawide EMS Lease Special Levy
 Comparative Balance Sheet
 December 31, 2020 and 2019

	2020	2019
ASSETS		
Taxes Receivable:		
Delinquent Taxes	\$ -	\$ -
Less: Allowance for Uncollectibles	-	-
Total Net Taxes Receivable	-	-
TOTAL ASSETS	<u>-</u>	<u>-</u>
LIABILITIES		
Accounts Payable	-	-
Total Liabilities	-	-
FUND BALANCE		
Unassigned	-	-
Total Fund Balance	-	-
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>

EXHIBIT AA-87

MUNICIPALITY OF ANCHORAGE, ALASKA
 Areawide EMS Lease Special Levy
 Comparative Statements of Revenues, Expenditures,
 and Changes in Fund Balance
 For the Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Taxes	\$ 829,029	\$ -
Total Revenues	<u>829,029</u>	<u>-</u>
EXPENDITURES		
Public Safety:		
Fire Services	829,029	-
Total Expenditures	<u>829,029</u>	<u>-</u>
Excess of Revenues over Expenditures	-	-
Fund Balance, January 1	-	-
Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide EMS Lease Special Levy
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2020

REVENUES	Estimated		Actual		Variance With Final Budget
Taxes:					
Real Property	\$	760,484	\$	760,484	\$ -
Personal Property		68,545		68,545	-
TOTAL	\$	829,029	\$	829,029	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide EMS Lease Special Levy
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2020

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ -	\$ 829,029	\$ 829,029	\$ -	\$ 829,029	\$ -
TOTAL	\$ -	\$ 829,029	\$ 829,029	\$ -	\$ 829,029	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide EMS Lease Special Levy
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2020

EXPENDITURES	Other Services and Charges	Actual on GAAP Basis
Public Safety:		
Fire Services	\$ 829,029	\$ 829,029
TOTAL	\$ 829,029	\$ 829,029

MUNICIPALITY OF ANCHORAGE, ALASKA
MLP Sale Proceeds
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Equity in General Cash Pool	\$ 72,613	\$ -
TOTAL ASSETS	<u>72,613</u>	<u>-</u>
FUND BALANCE		
Unassigned	72,613	-
Total Fund Balance	<u>72,613</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 72,613</u>	<u>\$ -</u>

EXHIBIT AA-92

MUNICIPALITY OF ANCHORAGE, ALASKA
MLP Sale Proceeds
Comparative Statements of Revenues, Expenditures, Other Financing
Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Investment Income	\$ 72,613	\$ -
Total Revenues	<u>72,613</u>	<u>-</u>
EXPENDITURES		
General Government:		
Finance	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Excess of Revenues over Expenditures	<u>72,613</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	6,976,881	-
Transfers to Other Sub-funds	<u>(6,976,881)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over Other Financing Uses	72,613	-
Fund Balance, January 1	-	-
Fund Balance, December 31	<u>\$ 72,613</u>	<u>\$ -</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
MLP Sale Proceeds
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2020

REVENUES	Estimated	Actual	Variance With Final Budget
Investment Income	\$ -	\$ 72,613	\$ 72,613
Transfers from Other Funds:			
Electric Utility Fund	150,000	6,976,881	6,826,881
TOTAL	\$ 150,000	\$ 7,049,494	\$ 6,899,494

MUNICIPALITY OF ANCHORAGE, ALASKA
MLP Sale Proceeds
Detail Schedule of Estimated and Actual Other Financing Uses
For the Year Ended December 31, 2020

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Transfers to Other Sub-funds:						
Areawide Service Area Fund	\$ -	\$ 6,150,000	\$ 6,976,881	\$ -	\$ 6,976,881	\$ (826,881)
TOTAL	\$ -	\$ 6,150,000	\$ 6,976,881	\$ -	\$ 6,976,881	\$ (826,881)

MUNICIPALITY OF ANCHORAGE, ALASKA
MLP Sale Proceeds
Detail Schedule of Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2020

EXPENDITURES	Other Services and Charges	Actual on GAAP Basis
Transfers to Other Sub-funds:		
Areawide Service Area Fund	\$ 6,976,881	\$ 6,976,881
TOTAL	\$ 6,976,881	\$ 6,976,881

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Equity in General Cash Pool	\$ 6,254,161	\$ 5,338,725
Due from Equipment Maintenance Fund	85,000	85,000
Long-term Loan Receivable	1,297,909	-
Advance to Equipment Maintenance Fund	1,020,000	1,105,000
TOTAL ASSETS	8,657,070	6,528,725
LIABILITIES		
Accounts Payable	14,687	700
Accrued Payroll Liabilities	14,963	10,110
Unearned Revenue and Deposits	-	102,550
Total Liabilities	29,650	113,360
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues-Land Sales	1,260,000	-
Total Deferred Inflows of Resources	1,260,000	-
FUND BALANCE		
Committed	6,558,713	6,010,035
Assigned	808,707	405,330
Total Fund Balance	7,367,420	6,415,365
TOTAL LIABILITIES AND FUND BALANCE	\$ 8,657,070	\$ 6,528,725

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Source (Uses)
and Changes in Fund Balance
For The Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Intergovernmental	\$ 13,821	\$ 9,401
Charges for Services	580,392	1,105,069
Investment Income	403,377	405,330
Other	1,599	1,835
Total Revenues	999,189	1,521,635
EXPENDITURES		
General Government:		
Land Management	676,313	686,976
PERS On-behalf Expenditures	13,821	9,401
Total Expenditures	690,134	696,377
Excess (Deficiency) of Revenues over Expenditures	309,055	825,258
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	-	655,000
Transfers to Other Funds	(80,000)	(488,750)
Gain on Sale of Property	723,000	-
Land Sales	-	260,000
Total Other Financing Sources (Uses)	643,000	426,250
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	952,055	1,251,508
Fund Balance, January 1	6,415,365	5,163,857
Fund Balance, December 31	\$ 7,367,420	\$ 6,415,365

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Detail Schedule of Estimated and Actual Revenues
For The Year Ended December 31, 2020

	Estimated	Actual	Variance With Final Budget
REVENUES			
Intergovernmental:			
PERS On-behalf Revenues	\$ -	\$ 13,821	\$ 13,821
Total Intergovernmental	-	13,821	13,821
Charges for Services:			
Wetlands Mitigation Credit	-	25,000	25,000
Miscellaneous Permits	169,910	164,602	(5,308)
Pipe Right Of Way Fee	66,427	155,767	89,340
Lease and Rental	185,366	235,023	49,657
Total Charges for Services	421,703	580,392	158,689
Investment Income - Short-term Investments	65,000	298,235	233,235
Interest Income- Other	27,000	105,142	78,142
Other:			
Prior Year Expense Recovery	-	19	19
Miscellaneous Revenue	-	1,580	
Total Other	-	1,599	19
Land Sales:			
Gain/Loss Sale Property	-	723,000	723,000
TOTAL	\$ 513,703	\$ 1,722,189	\$ 1,206,906

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, 2020

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Land Management	\$ 955,198	\$ 947,636	\$ 676,313	\$ -	\$ 676,313	\$ 271,323
PERS On-behalf Expenditures	-	-	13,821	(13,821)	-	-
Total General Government	955,198	947,636	690,134	(13,821)	676,313	271,323
Transfer to Other Funds:						
Heritage Land Bank Capital Projects Fund	80,000	80,000	80,000	-	80,000	-
Total Transfers to Other Funds	80,000	80,000	80,000	-	80,000	-
TOTAL	\$ 1,035,198	\$ 1,027,636	\$ 770,134	\$ (13,821)	\$ 756,313	\$ 271,323

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, 2020

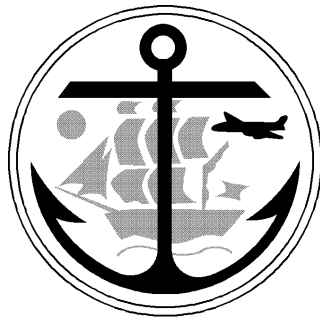
EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Charges From Other Departments	Actual on GAAP Basis
General Government:						
Land Management	\$ 284,720	\$ 13,821	\$ 868	\$ 88,476	\$ 302,249	\$ 690,134
Total General Government						690,134
Transfer to Other Funds:						
Heritage Land Bank Capital Projects Fund	-	-	-	80,000	-	80,000
Total Transfers to Other Funds	-	-	-	80,000	-	80,000
TOTAL	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ 770,134

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal/State Fine and Forfeiture
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSET		
Cash	\$ 72,763	\$ 72,763
Equity in General Cash Pool	990,202	845,269
TOTAL ASSETS	1,062,965	918,032
LIABILITIES		
Accounts Payable	48,174	9,684
Total Liabilities	48,174	9,684
FUND BALANCE		
Restricted	1,017,501	823,741
Unassigned	(2,710)	84,607
Total Fund Balance	1,014,791	908,348
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,062,965	\$ 918,032

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, 2020 and 2019

	2020	2019
REVENUES		
Fines and Forfeitures	\$ 307,389	\$ 202,855
Investment Income	2,783	13,614
Total Revenues	310,172	216,469
EXPENDITURES		
Public Safety:		
Police Services	203,729	309,413
Total Expenditures	203,729	309,413
Excess (Deficiency) of Revenues over Expenditures	106,443	(92,944)
Fund Balance, January 1	908,348	1,001,292
Fund Balance, December 31	\$ 1,014,791	\$ 908,348



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MUNICIPALITY OF ANCHORAGE, ALASKA
State Grants Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Equity in General Cash Pool	\$ 16,953,960	\$ 15,729,275
Intergovernmental Receivables	13,362,427	3,214,371
Prepaid Items	-	97,606
Total Assets	30,316,387	19,041,252
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Grant Match Advancement	95,560	-
Total Deferred Outflows of Resources	95,560	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	30,411,947	19,041,252
LIABILITIES		
Accounts Payable	10,184,532	927,350
Accrued Payroll Liabilities	159,598	8,841
Unearned Revenue	2,220,168	722,403
Advances from Other Funds	35,131,665	9,216,946
Total Liabilities	47,695,963	10,875,540
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues-Intergovernmental	8,593,443	-
Total Deferred Inflows of Resources	8,593,443	-
FUND BALANCE (DEFICIT)		
Nonspendable	-	97,606
Assigned	-	8,068,106
Unassigned	(25,877,459)	-
Total Fund Balance (Deficit)	(25,877,459)	8,165,712
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	\$ 30,411,947	\$ 19,041,252

MUNICIPALITY OF ANCHORAGE, ALASKA
State Grants Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance (Deficit)
For the Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Intergovernmental	\$ 180,124,986	\$ 17,194,485
Investment Income	3,709	17,195
Other:		
Prior Year Expense Recoveries	18	-
Total Revenues	180,128,713	17,211,680
EXPENDITURES		
General Government:		
Assembly	71,750	-
Municipal Manager	1,022,298	1,171,143
Mayor's Office	416,064	-
Employee Relations	80,292	-
Equal Rights Commission	20,000	-
Education	42,221	2,050
Finance	51,539	-
Purchasing	15,267	-
Real Estate	10,400	-
Information Technology	328,939	-
Internal Audit	11,223	-
Disaster Recovery - Earthquake	4,879,361	6,669,177
Non-Departmental	187,098	264,099
Total General Government	7,136,452	8,106,469
Public Safety:		
Health and Human Services	52,572,220	9,792,143
Fire Services	42,532,272	68,965
Police Services	52,417,149	2,139,171
Total Public Safety	147,521,641	12,000,279
Public Services:		
Economic and Community Development	54,150,494	1,967,903
Public Transportation	1,992,230	1,761,837
Public Works	2,308,138	1,056,747
Maintenance and Operations	133,460	-
Total Public Services	58,584,322	4,786,487
Total Expenditures	213,242,415	24,893,235
Deficiency of Revenues over Expenditures	(33,113,702)	(7,681,555)
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	581,372	611,227
Transfers to Other Funds	(1,617,536)	(557,962)
Insurance Recoveries	106,695	12,156
Total Other Financing Sources (Uses)	(929,469)	65,421
Deficiency of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(34,043,171)	(7,616,134)
Fund Balance, January 1	8,165,712	15,781,846
Fund Balance (Deficit), December 31	\$ (25,877,459)	\$ 8,165,712

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal Grants Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Equity in General Cash Pool	\$ -	\$ 906,707
Loans Receivable	2,499,718	2,589,050
Intergovernmental Receivables	9,669,056	3,283,547
TOTAL ASSETS	12,168,774	6,779,304
LIABILITIES		
Accounts Payable	928,698	1,742,769
Accrued Payroll Liabilities	7,428	-
Due to Areawide	6,520,882	-
Unearned Revenue and Deposits	3,001,095	2,793,761
Total Liabilities	10,458,103	4,536,530
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues-Intergovernmental	1,035,334	1,045,351
Total Deferred Inflows of Resources	1,035,334	1,045,351
FUND BALANCE		
Restricted	928,940	970,781
Assigned	-	226,642
Unassigned	(253,603)	-
Total Fund Balance	675,337	1,197,423
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 12,168,774	\$ 6,779,304

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal Grants Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance
For the Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
REVENUES		
Intergovernmental	\$ 8,325,270	\$ 8,447,120
Investment Income	6,295	-
Other	85,517	119,600
Total Revenues	<u>8,417,082</u>	<u>8,566,720</u>
EXPENDITURES		
General Government:		
Mayor Office	193,687	7,792
Total General Government	<u>193,687</u>	<u>7,792</u>
Public Safety:		
Health and Human Services	1,526,153	3,443,036
Police Services	1,898,602	434,979
Total Public Safety	<u>3,424,755</u>	<u>3,878,015</u>
Public Services:		
Public Transportation	5,196,197	5,232,146
Economic and Community Development	-	1,504
Total Public Services	<u>5,196,197</u>	<u>5,233,650</u>
Total Expenditures	<u>8,814,639</u>	<u>9,119,457</u>
Deficiency of Revenues over Expenditures	<u>(397,557)</u>	<u>(552,737)</u>
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	386,658	223,504
Transfers to Other Funds	(511,187)	-
Total Other Financing Sources (Uses)	<u>(124,529)</u>	<u>223,504</u>
Deficiency of Revenues and Other Financing Sources over Expenditures	(522,086)	(329,233)
Fund Balance, January 1	1,197,423	1,526,656
Fund Balance, December 31	<u>\$ 675,337</u>	<u>\$ 1,197,423</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal Grants Fund
Schedule of Changes in Long-term Loans Receivable
For the Year Ended December 31, 2020

	Anchor	CDBG Rehabilitation	Home Rehab	Total
Fund Balance Reserved for Long-Term Loans, January 1	\$ 1,493,759	\$ 1,045,351	\$ 49,940	\$ 2,589,050
Deducts:				
Repayments of Loans	(46,500)	(10,017)	-	(56,517)
Write-Offs and Other Adjustments of Loans	(32,815)	-	-	(32,815)
Total Deducts	(79,315)	(10,017)	-	(89,332)
Fund Balance Reserved for Long-Term Loans, December 31	\$ 1,414,444	\$ 1,035,334	\$ 49,940	\$ 2,499,718

MUNICIPALITY OF ANCHORAGE, ALASKA
Miscellaneous Operational Grants Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Equity in General Cash Pool	\$ 2,059,331	\$ 1,751,050
Accounts Receivable, Net	20,000	20,000
Prepaid Items and Deposits	-	501
TOTAL ASSETS	2,079,331	1,771,551
LIABILITIES		
Accounts Payable	36,158	178,125
Accrued Payroll Liabilities	8,389	-
Unearned Revenue and Deposits	20,000	20,000
Total Liabilities	64,547	198,125
FUND BALANCE		
Nonspendable	-	501
Restricted	635,145	1,559,724
Committed	1,376,887	12,307
Assigned	2,752	894
Total Fund Balance	2,014,784	1,573,426
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,079,331	\$ 1,771,551

EXHIBIT BB-14

MUNICIPALITY OF ANCHORAGE, ALASKA
Miscellaneous Operational Grants Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources
and Changes in Fund Balance
For the Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Investment Income - Short-term Investments	\$ 1,858	\$ 10,406
Restricted Contributions	863,741	583,602
Total Revenues	865,599	594,008
EXPENDITURES		
General Government:		
Mayor's Office	126,196	27,699
Real Estate	103,941	94,679
Finance	22,750	7,123
Total General Government	252,887	129,501
Public Safety:		
Health and Human Services	462,283	891,298
Fire Services	-	367,424
Police Services	379,274	241
Total Public Safety	841,557	1,258,963
Public Services:		
Economic and Community Development	671,619	796,246
Public Transportation	21,593	282,708
Public Works	1,165	-
Total Public Services	694,377	1,078,954
Total Expenditures	1,788,821	2,467,418
Deficiency of Revenues over Expenditures	(923,222)	(1,873,410)
OTHER FINANCING SOURCES		
Transfers from Other Funds	1,364,580	1,339,261
Total Other Financing Sources	1,364,580	1,339,261
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	441,358	(534,149)
Fund Balance, January 1	1,573,426	2,107,575
Fund Balance, December 31	\$ 2,014,784	\$ 1,573,426

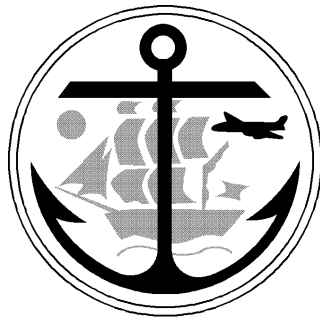
MUNICIPALITY OF ANCHORAGE, ALASKA
Other Restricted Resources Fund
Comparative Balance Sheet
For the Years Ended December 31, 2020 and 2019

	2020	2019
ASSETS		
Equity in General Cash Pool	\$ 147	\$ 1,456
Special Assessments Receivable	143,894	141,626
TOTAL ASSETS	<u>144,041</u>	<u>143,082</u>
LIABILITIES		
Accounts Payable	5,142	5,821
Due to Areawide Service Area Fund	231,433	158,611
Tax Refunds	7,378	-
Total Liabilities	<u>243,953</u>	<u>164,432</u>
FUND DEFICIT		
Unassigned	(99,912)	(21,350)
Total Fund Deficit	<u>(99,912)</u>	<u>(21,350)</u>
TOTAL LIABILITIES AND FUND DEFICIT	<u>\$ 144,041</u>	<u>\$ 143,082</u>

EXHIBIT BB-16

MUNICIPALITY OF ANCHORAGE, ALASKA
Other Restricted Resources Fund
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Deficit
For the Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Special Assessments	\$ 1,080,508	\$ 1,195,449
Investment Loss - Short-term Investments	(34,774)	(25,341)
Other	-	-
Total Revenues	<u>1,045,734</u>	<u>1,170,108</u>
EXPENDITURES		
General Government:		
Non-Departmental	1,124,296	1,136,001
Total Expenditures	<u>1,124,296</u>	<u>1,136,001</u>
Excess (Deficiency) of Revenues over Expenditures	(78,562)	34,107
Fund Deficit, January 1	(21,350)	(55,457)
Fund Deficit, December 31	<u>\$ (99,912)</u>	<u>\$ (21,350)</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
 Convention Center Operating Reserve Fund
 Comparative Balance Sheet
 December 31, 2020 and 2019

	2020	2019
ASSETS		
Equity in General Cash Pool	\$ 24,265,417	\$ 26,702,861
Accounts Receivable	1,321,772	2,213,289
Less: Allowance for Uncollectables	(30,587)	(13,647)
Total Net Accounts Receivable	<u>1,291,185</u>	<u>2,199,642</u>
TOTAL ASSETS	<u><u>25,556,602</u></u>	<u><u>28,902,503</u></u>
LIABILITIES		
Accounts Payable	577,683	1,589,768
Total Liabilities	<u>577,683</u>	<u>1,589,768</u>
FUND BALANCE		
Restricted	18,282,662	21,707,654
Committed	400,000	-
Assigned	6,296,257	5,605,081
Total Fund Balance	<u>24,978,919</u>	<u>27,312,735</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 25,556,602</u></u>	<u><u>\$ 28,902,503</u></u>

EXHIBIT BB-18

MUNICIPALITY OF ANCHORAGE, ALASKA
 Convention Center Operating Reserve Fund
 Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
 and Changes in Fund Balance
 For The Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Taxes	\$ 7,914,405	\$ 17,881,672
Investment Income	1,091,175	1,444,033
Other	-	84,370
Total Revenues	<u>9,005,580</u>	<u>19,410,075</u>
EXPENDITURES		
Public Services:		
Economic and Community Development	5,693,541	8,950,127
Debt Service:		
Interest and fiscal agent charges	1,000	-
Total Expenditures	<u>5,694,541</u>	<u>8,950,127</u>
Excess of Revenues over Expenditures	<u>3,311,039</u>	<u>10,459,948</u>
OTHER FINANCING SOURCES (USES)		
Transfer from Other Funds	716,635	625,213
Transfer to Other Funds	-	(606,300)
Transfer to CIVICventures	(6,361,490)	(5,979,235)
Total Other Financing Sources (Uses)	<u>(5,644,855)</u>	<u>(5,960,322)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(2,333,816)	4,499,626
Fund Balance, January 1	27,312,735	22,813,109
Fund Balance, December 31	<u><u>\$ 24,978,919</u></u>	<u><u>\$ 27,312,735</u></u>

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, 2020

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Hotel and Motel	\$ 17,853,065	\$ 7,879,317	\$ (9,973,748)
Penalties and Interest	49,875	35,088	(14,787)
Total Taxes	17,902,940	7,914,405	(9,988,535)
Investment Gain - Short-term Investments	157,000	1,091,175	934,175
Transfers from Other Funds:			
Areawide Service Area Fund	694,445	716,635	22,190
TOTAL	\$ 18,754,385	\$ 9,722,215	\$ (9,032,170)

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, 2020

	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	\$ 8,441,785	\$ 9,870,574	\$ 5,693,541	\$ -	\$ 5,693,541	\$ 4,177,033
Debt Service:						
Interest and fiscal agent charges	-	1,000	1,000	-	1,000	-
Transfers to Other Funds:						
CIVICVentures Debt Service Fund	6,456,950	6,456,950	6,361,490	-	6,361,490	95,460
TOTAL	\$ 14,898,735	\$ 16,328,524	\$ 12,056,031	\$ -	\$ 12,056,031	\$ 4,272,493

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, 2020

	Other Services and Charges	Debt Service	Actual on GAAP Basis
EXPENDITURES			
Public Services:			
Economic and Community Development	\$ 5,693,541	\$ -	\$ 5,693,541
Debt Service:			
Interest and fiscal agent charges	-	1,000	\$ 1,000
Transfers to Other Funds:			
CIVICVentures Debt Service Fund	6,361,490	-	\$ 6,361,490
TOTAL	\$ 12,055,031	\$ 1,000	\$ 12,056,031

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Equity in General Cash Pool	\$ 10,981	\$ -
Investments	39,467,292	36,922,233
Total Assets	39,478,273	36,922,233
 LIABILITIES		
Due to Areawide Service Area Fund	-	2,141
Total Liabilities	-	2,141
 FUND BALANCE		
Restricted	39,478,273	36,920,092
Total Fund Balance	39,478,273	36,920,092
TOTAL FUND BALANCE	\$ 39,478,273	\$ 36,922,233

EXHIBIT BB-23

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources
and Changes in Fund Balance
For The Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Investment Income	\$ 5,102,006	\$ 6,295,974
Total Revenues	5,102,006	6,295,974
EXPENDITURES		
General Government:		
Employee Relations	33,102	34,757
Public Safety:		
Fire Services	1,731,493	1,696,579
Police Services	1,866,164	1,837,960
Total Public Safety	3,597,657	3,534,539
Total Expenditures	3,630,759	3,569,296
Excess of Revenues over Expenditures	1,471,247	2,726,678
OTHER FINANCING SOURCES		
Transfers from Other Funds	1,086,934	1,086,934
Total Other Financing Sources	1,086,934	1,086,934
Excess of Revenues and Other Financing Sources Over Expenditures	2,558,181	3,813,612
Fund Balance, January 1	36,920,092	33,106,480
Fund Balance, December 31	\$ 39,478,273	\$ 36,920,092

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, 2020

REVENUES	Estimated	Actual	Variance
			With Final Budget
Revenues:			
Investment Income	\$ 90,000	5,102,006	\$ 5,012,006
Transfers from Other Funds:			
Areawide Service Area Fund	-	179,344	179,344
Fire Service Area Fund	-	364,123	364,123
Anchorage Metropolitan Police Service Area Fund	-	543,467	543,467
Total Transfers from Other Funds	-	1,086,934	1,086,934
TOTAL	\$ 90,000	\$ 6,188,940	\$ 7,185,874

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Detail Schedule of Estimated and Actual Expenditures
For The Year Ended December 31, 2020

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Employee Relations	\$ 88,000	\$ 88,000	\$ 33,102	\$ -	\$ 33,102	\$ 54,898
Public Safety:						
Fire Services	1,732,958	1,732,413	1,731,493	-	1,731,493	920
Police Services	1,867,744	1,867,157	1,866,164	-	1,866,164	993
Total Public Safety	3,600,702	3,599,570	3,597,657	-	3,597,657	1,913
TOTAL	\$ 3,688,702	\$ 3,687,570	\$ 3,630,759	\$ -	\$ 3,630,759	\$ 56,811

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, 2020

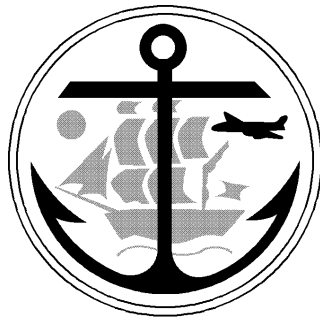
EXPENDITURES	Other Services and Charges	Charges To/From Other Departments	Actual on GAAP Basis
General Government:			
Employee Relations	\$ 33,102	\$ -	\$ 33,102
Public Safety:			
Fire Services	1,722,830	8,663	1,731,493
Police Services	1,856,827	9,337	1,866,164
Total Public Safety	3,579,657	18,000	3,597,657
TOTAL	\$ 3,612,759	\$ 18,000	\$ 3,630,759

MUNICIPALITY OF ANCHORAGE, ALASKA
49th State Angel Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
ASSETS		
Equity in General Cash Pool	\$ 5,789,075	\$ 6,554,193
Investments in Angel Fund program	4,425,304	5,486,154
TOTAL ASSETS	<u>10,214,379</u>	<u>12,040,347</u>
LIABILITIES		
Accounts Payable	16,854	2,967
Accrued Payroll Liabilities	11,680	1,920
Total Liabilities	<u>28,534</u>	<u>4,887</u>
FUND BALANCE		
Restricted	10,185,845	12,035,460
Total Fund Balance	<u>10,185,845</u>	<u>12,035,460</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 10,214,379</u>	<u>\$ 12,040,347</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, 2020 and 2019

	<u>2020</u>	<u>2019</u>
REVENUES		
Charges for Services	\$ 65,000	\$ -
Investment Income	30,962	140,509
Net Decrease in FMV of Investments	(1,605,850)	(33,713)
Other	22	282
Total Revenues	<u>(1,509,866)</u>	<u>107,078</u>
EXPENDITURES		
General Government:		
Chief Financial Officer	339,749	319,342
Total Expenditures	<u>339,749</u>	<u>319,342</u>
Deficiency of Revenues over Expenditures	(1,849,615)	(212,264)
Fund Balance, January 1	12,035,460	12,247,724
Fund Balance, December 31	<u>\$ 10,185,845</u>	<u>\$ 12,035,460</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Equity in General Cash Pool	\$ 486,017	\$ 551
Accounts Receivable	985,175	780,629
TOTAL ASSETS	<u>1,471,192</u>	<u>781,180</u>
LIABILITIES		
Accounts Payable	155,000	-
Due to Areawide General Fund	-	780,629
Total Liabilities	<u>155,000</u>	<u>780,629</u>
FUND BALANCE		
Restricted	1,314,324	551
Assigned	1,868	-
Total Fund Balance	<u>1,316,192</u>	<u>551</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 1,471,192</u>	<u>\$ 781,180</u>

EXHIBIT BB-30

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance (Deficit)
For The Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
E911 Surcharges	\$ 8,004,789	\$ 7,591,488
Investment Income (Loss)	1,868	(33,842)
Total Revenues	<u>8,006,657</u>	<u>7,557,646</u>
EXPENDITURES		
Public Services:		
Fire Services	1,168,405	1,024,132
Police Services	5,522,611	6,456,260
Total Expenditures	<u>6,691,016</u>	<u>7,480,392</u>
Excess of Revenues over Expenditures	1,315,641	77,254
Fund Balance (Deficit), January 1	551	(76,703)
Fund Balance, December 31	<u>\$ 1,316,192</u>	<u>\$ 551</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Detail Schedule of Estimated and Actual Revenues
For The Year Ended December 31, 2020

	Estimated	Actual	Variance With Final Budget
REVENUES			
Investment Loss - Short Term Investments	\$ (7,000)	\$ 1,868	\$ 8,868
Charges for Services:			
E911 Surcharges	7,591,489	8,004,789	413,300
TOTAL	\$ 7,591,489	\$ 8,006,657	\$ 422,168

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Detail Schedule of Estimated and Actual Expenditures
For The Year Ended December 31, 2020

	Original	Revised	Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
EXPENDITURES						
Public Services:						
Fire Services	\$ 1,124,101	\$ 1,080,721	\$ 1,166,404	\$ -	\$ 1,166,404	\$ (85,683)
Police Services	6,809,574	6,503,768	5,522,611	-	5,522,611	981,157
TOTAL	\$ 7,933,675	\$ 7,584,489	\$ 6,689,015	\$ -	\$ 6,689,015	\$ 895,474

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, 2020

	Other Services and Charges	Charges from Other Departments	Actual on GAAP Basis
EXPENDITURES			
Public Services:			
Fire Services	\$ -	\$ 1,168,404	\$ 1,168,404
Police Services	1,902,960	3,619,651	5,522,611
TOTAL	\$ 1,902,960	\$ 4,788,055	\$ 6,691,015

MUNICIPALITY OF ANCHORAGE, ALASKA
Nuisance Property Abatement
Comparative Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Equity in General Cash Pool	\$ 179,002	\$ 52,174
TOTAL ASSETS	179,002	52,174
LIABILITIES		
Accounts Payable	3,000	100
Total Liabilities	3,000	100
FUND BALANCE		
Restricted	168,647	50,369
Assigned	7,355	1,705
Total Fund Balance	176,002	52,074
TOTAL LIABILITIES AND FUND BALANCE	\$ 179,002	\$ 52,174

EXHIBIT BB-35

MUNICIPALITY OF ANCHORAGE, ALASKA
Nuisance Property Abatement
Comparative Statements of Revenues, Expenditures, Other Financing Sources,
and Changes in Fund Balance
For The Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Charges for Services	\$ 90,391	\$ 5,469
Fines and Forfeitures	67,155	44,900
Investment Income	5,650	1,705
Total Revenues	163,196	52,074
EXPENDITURES		
Public Services:		
Economic and Community Development	39,268	70,000
Total Expenditures	39,268	70,000
Excess (Deficiency) of Revenues over Expenditures	123,928	(17,926)
OTHER FINANCING SOURCES		
Transfer from Other Funds	-	70,000
Total Other Financing Sources	-	70,000
Excess of Revenues Over Expenditures and Other Financing Sources	123,928	52,074
Fund Balance, January 1	52,074	-
Fund Balance, December 31	\$ 176,002	\$ 52,074

MUNICIPALITY OF ANCHORAGE, ALASKA
Nuisance Property Abatement
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For The Year Ended December 31, 2020

	Estimated	Actual	Variance With Final Budget
REVENUES			
Charges for Services:			
Property Abatement Services	\$ 50,000	\$ 90,391	\$ 40,391
Fines and Forfeitures:			
Nuisance Abatement Fines	75,000	67,155	(7,845)
Investment Gain - Short Term Investments	-	5,650	5,650
TOTAL	<u>\$ 125,000</u>	<u>\$ 163,196</u>	<u>\$ 38,196</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Nuisance Property Abatement
Detail Schedule of Estimated and Actual Expenditures
For The Year Ended December 31, 2020

	Original	Revised	Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
EXPENDITURES						
Public Services:						
Economic and Community Development	\$ -	\$ 125,000	\$ 39,268	\$ -	\$ 39,268	\$ 85,732
TOTAL	<u>\$ -</u>	<u>\$ 125,000</u>	<u>\$ 39,268</u>	<u>\$ -</u>	<u>\$ 39,268</u>	<u>\$ 85,732</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Nuisance Property Abatement
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2020

	Other Services and Charges	Actual on GAAP Basis
EXPENDITURES		
Public Services:		
Economic and Community Development	\$ 39,268	\$ 39,268
TOTAL	<u>\$ 39,268</u>	<u>\$ 39,268</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Net Position
December 31, 2020 and 2019

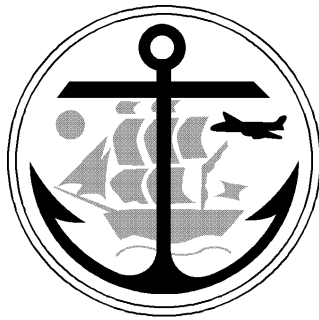
	2020	2019
CURRENT ASSETS		
Cash	\$ -	\$ 1,000
Equity in General Cash Pool	7,228,854	67,474,637
Accrued Interest on Investments	-	463,072
Interest Receivable	1,015,998	204,130
Accounts Receivable:		
Utility Customers Less Allowance for Uncollectibles of \$226,940 in 2020 and \$218,815 in 2019	8,239,959	8,184,445
Other Receivables Less Allowance for Uncollectibles of \$230,601 in 2020 and \$270,393 in 2019	2,656,832	7,287,162
Net Accounts Receivable	10,896,791	15,471,607
Inventory of Materials and Supplies, at Average Cost	-	32,134,009
Prepaid Items	444,137	958,657
Total Current Assets	19,585,780	116,707,112
RESTRICTED ASSETS		
Current:		
Customer Deposits	-	1,260,642
Restricted Investment	10,164,800	-
Non-Current:		
Revenue Bond Reserve Investments	-	24,387,434
Revenue Bond Debt Service Accounts	-	2,056,512
Revenue Bond Operations and Maintenance Accounts	-	14,391,000
Future Natural Gas Purchases	-	7,305,431
Future Natural Gas Purchases or BRU Construction	-	10,106,437
Asset Retirement Obligation Sinking Fund	-	16,342,806
Total Restricted Assets	10,164,800	75,850,262
OTHER ASSETS		
Non-Current:		
Net OPEB Asset	-	78,996
Unamortized Regulatory Assets	-	5,508,509
Unamortized Debt Expense	-	1,235,426
Total Other Assets	-	6,822,931
PLANT		
Plant in Service, at Cost	-	1,359,235,730
Less: Accumulated Depreciation and Depletion	-	(514,270,008)
Net Plant in Service	-	844,965,722
Other Electric Plant Less Amortization of \$0 in 2020 and \$12,872,325 in 2019	-	2,399,903
Construction Work in Progress	-	29,967,785
Net Plant in Service, at Cost	-	877,333,410
Total Assets	29,750,580	1,076,713,715
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Loss on Refunding	-	24,588
Deferred Outflows Related to Net Pension Liability	-	881,680
Deferred Outflows Related to Net OPEB Liability	-	644,364
Total Deferred Outflows of Resources	-	1,550,632
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 29,750,580	\$ 1,078,264,347

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Net Position
December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
CURRENT LIABILITIES		
Accounts Payable	\$ 1,827,786	\$ 13,316,710
Compensated Absences Payable	-	2,387,262
Accrued Payroll Liabilities	20,922	1,816,951
Notes Payable	-	191,900,000
Accrued Interest Payable	-	1,722,475
Other Liabilities	-	260,736
Unearned Revenue	369,920	1,546,636
Bonds Payable Within One Year	-	8,075,000
Total Current Liabilities	<u>2,218,628</u>	<u>221,025,770</u>
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Customer Deposits Payable	-	1,260,642
NON-CURRENT LIABILITIES		
Asset Retirement Obligation	-	24,332,547
Net Pension Liability	-	10,094,592
Net OPEB Liability	-	331,671
Obligation for Undergrounding	-	4,550,358
Revenue Bonds Payable After One Year	-	299,700,000
Plus: Unamortized Premium	-	16,247,046
Less: Unamortized Discount	-	(415,811)
Total Revenue Bonds Payable, Net of Premium and Discount	<u>-</u>	<u>315,531,235</u>
Total Non-Current Liabilities	<u>-</u>	<u>354,840,403</u>
Total Liabilities	<u>2,218,628</u>	<u>577,126,815</u>
DEFERRED INFLOWS OF RESOURCES		
Contributions In Aid of Construction (Net of Amortization)	-	172,546,886
Future Natural Gas Purchases	-	18,230,036
Regulatory Liability Gas Sales	-	10,106,438
Deferred Inflows Related to Net Pension Liability	-	517,705
Deferred Inflows Related to Net OPEB Liability	-	414,554
Total Deferred Inflows of Resources	<u>-</u>	<u>201,815,619</u>
NET POSITION		
Net Investment in Capital Assets	-	214,935,301
Restricted for Debt Service	-	326,473
Restricted for Operations	-	14,391,000
Unrestricted	27,531,952	69,669,139
Total Net Position	<u>27,531,952</u>	<u>299,321,913</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 29,750,580</u>	<u>\$ 1,078,264,347</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2020 and 2019

	2020	2019
OPERATING REVENUES:		
Residential Sales	\$ 23,036,651	\$ 26,832,744
Commercial and Industrial Sales	85,569,871	113,371,659
Military Sales	12,879,600	18,364,179
Sales for Resale	1,850,458	10,803,496
Other Operating Revenues	2,506,310	(2,581,581)
Total Operating Revenues	125,842,890	166,790,497
OPERATING EXPENSES:		
Operations:		
Production	45,240,714	76,650,484
Transmission	1,403,127	1,306,068
Distribution	12,854,290	14,596,098
Customer Service and Sales	3,121,365	4,260,728
Administrative and General	8,498,739	9,833,574
Pension and OPEB On-behalf Expense	-	(158,592)
Pension and OPEB Expense	-	(3,164,979)
Total Operations	71,118,235	103,323,381
Taxes Other than Income	648,161	773,358
Depreciation and Amortization	23,685,113	29,176,277
Regulatory Credits	(402,109)	(1,642,549)
Total Operating Expenses	95,049,400	131,630,467
Operating Income	30,793,490	35,160,030
NON-OPERATING REVENUES:		
Investment Income	4,076,048	7,237,517
Interest Subsidy on Build America Bonds	2,036,646	2,443,046
Intergovernmental Revenues-Pension On-behalf	-	544,512
Intergovernmental Revenues-OPEB On-behalf	-	(703,104)
Other	14,225	-
Total Non-Operating Revenues	6,126,919	9,521,971
NON-OPERATING EXPENSES:		
Interest:		
Long-Term Obligations	12,935,015	16,467,228
Other	2,208,035	4,920,584
Total Interest	15,143,050	21,387,812
Allowance for Funds Used During Construction	(821,430)	(595,493)
Amortization of Other Assets	26,396	36,469
Loss on Disposal of Property	458,782	75,837
Loss on Extinguishment of Debt	15,324,959	-
Other	50,000	49,246
Total Non-Operating Expenses	30,181,757	20,953,871
Total Non-Operating Loss	(24,054,838)	(11,431,900)
TRANSFERS		
Municipal Service Assessment	(8,282,641)	(9,645,938)
Transfers to Other Funds	(276,602,572)	-
Total Transfers	(284,885,213)	(9,645,938)
Special Item - Gain/(Loss) on Disposal of Operations	6,356,600	-
Change in Net Position	(271,789,961)	14,082,192
Net Position, January 1	299,321,913	285,239,721
Net Position, December 31	\$ 27,531,952	\$ 299,321,913



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MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2020 and 2019

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	\$ 116,828,340	\$ 178,238,532
Other Operating Cash Receipts	2,349,210	(1,851,857)
Payments to Vendors	(46,387,508)	(63,864,029)
Payments to Employees	(30,891,985)	(33,131,990)
Internal Activity - Payments Made to Other Funds	(3,518,833)	(3,537,847)
Net Cash from Operating Activities	38,379,224	75,852,809
CASH FLOWS FOR NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers to Other Funds - MUSA	(8,282,641)	(9,645,938)
Transfers to Other Funds	(276,602,572)	-
Net Cash for Non-Capital and Related Financing Activities	(284,885,213)	(9,645,938)
CASH FLOWS FOR CAPITAL AND RELATED FINANCING ACTIVITIES		
Interest Payments on Short-Term Debt	(1,754,732)	(4,920,584)
Principal Payments on Short-Term Debt	(191,900,000)	-
Principal Payments on Long-Term Debt	(307,775,000)	(7,730,000)
Interest Payments on Long-Term Debt	(9,101,875)	(17,615,185)
Interest Subsidy on Build America Bonds	1,224,777	2,445,649
Acquisition and Construction of Capital Assets	(17,683,924)	(34,624,168)
Capital Contributions - Customers	2,389,574	273,690
Capital Contributions - Intergovernmental	71,720	135,912
Proceeds from Disposition of Capital Assets	-	54,625
Loss on Extinguishment of Debt	(15,324,959)	-
Special Item - Gain on Disposal of Operations	681,026,979	-
Net Cash for Capital and Related Financing Activities	141,172,560	(61,980,061)
CASH FLOWS FROM INVESTING ACTIVITIES		
Net (Deposits to) Withdrawals from Restricted Funds	49,451,682	(5,926,060)
Investment Income Received	4,539,122	7,303,712
Net Cash from Investing Activities	53,990,804	1,377,652
Net Increase in Cash	(51,342,625)	5,604,462
Cash, January 1	68,736,279	63,131,817
Cash, December 31	\$ 17,393,654	\$ 68,736,279
CASH AND CASH EQUIVALENTS		
Cash	\$ -	\$ 1,000
Cash in General Cash Pool	7,228,854	67,474,637
Restricted Investment	10,164,800	-
Restricted Equity in General Cash Pool- Customer Deposits	-	1,260,642
Cash and Cash Equivalents, December 31	\$ 17,393,654	\$ 68,736,279

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2020 and 2019

	2020	2019
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES		
Operating Income	\$ 30,793,490	\$ 35,160,030
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation	23,685,113	29,176,277
Pension and OPEB Relief- Noncash Expenses	-	(158,592)
Gain/ Loss on Disposal of Operations	25,373,292	-
Allowance for Uncollectible Accounts	(31,668)	197,844
Miscellaneous Non-Operating Revenues	14,225	-
Miscellaneous Non-Operating Expenses	(50,000)	(49,246)
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	4,649,683	(43,365)
Unbilled Reimbursable Projects	-	264,112
Inventories	32,134,009	(745,878)
Prepaid Items	514,520	(97,101)
Net OPEB Asset	78,996	78,996
Unamortized Regulatory Assets	5,508,509	638,520
Deferred Outflows of Resources Related to Pensions	881,680	273,832
Deferred Outflows of Resources Related to OPEB	644,364	100,321
Accounts Payable and Accrued Expenses	(10,036,515)	470,827
Other Liabilities	(260,736)	70,922
Net Pension Liability	(10,094,592)	(1,267,144)
Net OPEB Liability	(331,671)	(2,154,653)
Asset Retirement Obligation	(24,332,547)	7,788,835
Unearned Revenue	(1,497,904)	466,207
Obligation for Undergrounding	(4,550,358)	2,553,407
Customer Deposits	(1,260,642)	35,190
Compensated Absences Payable	(2,387,262)	(139,161)
Accrued Payroll Liabilities	(1,796,029)	310,137
Deferred Inflows of Resources Related to Pensions	(517,705)	232,548
Deferred Inflows of Resources Related to OPEB	(414,554)	(428,879)
Deferred Inflows of Resources	(28,336,474)	3,118,823
Net Cash from Operating Activities	38,379,224	75,852,809
Non-Cash Investing, Capital and Financing Activities		
Capital Purchases on Account	502,544	810,767
Portion of Plant From AFUDC	821,430	595,493
Contributions in Aid of Construction Funded from Deferred Inflows of Resources	6,647,295	794,741
Total Noncash Investing, Capital and Financial Activities	\$ 7,971,269	\$ 2,201,001

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2020

	<u>Estimated</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
REVENUES:			
Residential Sales	\$ 26,327,000	\$ 23,036,651	\$ (3,290,349)
Commercial and Industrial Sales	101,703,000	85,569,871	(16,133,129)
Military Sales	16,053,000	12,879,600	(3,173,400)
Sales for Resale	25,695,000	1,850,458	(23,844,542)
Other Operating Revenue	5,831,000	2,506,310	(3,324,690)
Investment Income - Short-Term Investments	2,318,000	4,076,048	1,758,048
Interest Subsidy on Build America Bonds	2,437,000	2,036,646	(400,354)
TOTAL	<u>\$ 180,364,000</u>	<u>\$ 144,835,184</u>	<u>\$ (35,528,816)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2020

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Power Production Expense:			
Steam Power Generation	\$ 7,073,000	\$ 4,780,396	\$ 2,292,604
Hydraulic Power Generation	1,038,000	491,069	546,931
Gas Turbine Power Generation	53,640,000	25,377,422	28,262,578
Other Power Supply Generation	9,080,000	7,547,819	1,532,181
Total Power Production Expense	<u>70,831,000</u>	<u>38,196,706</u>	<u>32,634,294</u>
Natural Gas Production	10,914,000	7,044,008	3,869,992
Total Production Expense	<u>81,745,000</u>	<u>45,240,714</u>	<u>36,504,286</u>
Transmission Expense	1,350,000	1,403,127	(53,127)
Distribution Expense	14,299,000	12,854,290	1,444,710
Customer Service and Sales Expense	4,817,000	3,121,365	1,695,635
Administrative and General Expense	14,915,616	8,498,739	6,416,877
Taxes Other than Income	900,000	648,161	251,839
Depreciation	29,362,000	23,685,113	5,676,887
Amortization	105,000	-	105,000
Regulatory Credits	-	(402,109)	402,109
Interest on Long-Term Obligations	16,575,000	12,935,015	3,639,985
Other Interest	5,800,000	2,208,035	3,591,965
Allowance for Funds Used During Construction	(267,000)	(821,430)	554,430
Amortization of Other Assets	(1,093,000)	26,396	(1,119,396)
Loss on Disposal of Property	-	458,782	(458,782)
Loss on Extinguishment of Debt	-	15,324,959	(15,324,959)
Other Non-Operating Expense	119,000	50,000	69,000
Municipal Service Assessment	9,568,000	8,282,641	1,285,359
TOTAL	<u>\$ 178,195,616</u>	<u>\$ 133,513,798</u>	<u>\$ 44,681,818</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Detail Schedule of Plant, Depreciation, Depletion and Amortization
For the Year Ended December 31, 2020

	Plant			Balance 12/31/20
	Balance 1/1/20	Additions	Deletions	
ELECTRIC PLANT IN SERVICE				
Miscellaneous Intangible Plant	\$ 15,034,843	\$ 308,115	\$ 15,342,958	\$ -
Steam Production:				
Structures and Improvements	68,581,485	-	68,581,485	-
Boiler Plant Equipment	96,263,618	(5,276)	96,258,342	-
Engines and Engine-Driven Generators	56,649,823	325,793	56,975,616	-
Turbo Generator Units	6,534,252	-	6,534,252	-
Accessory Electric Equipment	13,776,971	-	13,776,971	-
Miscellaneous Power Plant Equipment	3,101,132	-	3,101,132	-
Total Steam Production	244,907,281	320,517	245,227,798	-
Hydraulic Production:				
Water, Wheels, Turbines and Generators	7,763,469	-	7,763,469	-
Accessory Electric Equipment	280,400	-	280,400	-
Miscellaneous Power Plant Equipment	292,307	-	292,307	-
Roads and Trails	107,713	-	107,713	-
Total Hydraulic Production	8,443,889	-	8,443,889	-
Other Production:				
Land and Land Rights	92,080	-	92,080	-
Structures and Improvements	45,885,268	-	45,885,268	-
Fuel Holders, Producers and Access	36,086,825	-	36,086,825	-
Prime Movers	143,145,655	4,806,927	147,952,582	-
Generators	45,856,723	-	45,856,723	-
Accessory Electric Equipment	26,575,184	264,414	26,839,598	-
Miscellaneous Power Equipment	11,050,234	35,676	11,085,910	-
Total Other Production	308,691,969	5,107,017	313,798,986	-
Transmission Plant:				
Land and Land Rights	2,051,985	-	2,051,985	-
Structures and Improvements	4,674,679	-	4,674,679	-
Station Equipment	53,924,733	89,245	54,013,978	-
Towers and Fixtures	5,359,206	-	5,359,206	-
Poles and Fixtures	8,756,298	11,573	8,767,871	-
Overhead Conductors and Devices	7,162,415	-	7,162,415	-
Underground Conduit	304,319	-	304,319	-
Roads and Trails	463,348	-	463,348	-
Total Transmission Plant	82,696,983	100,818	82,797,801	-
Distribution Plant:				
Land and Land Rights	5,135,765	8,886	5,144,651	-
Structures and Improvements	9,044,228	-	9,044,228	-
Station Equipment	36,195,053	-	36,195,053	-
Poles, Towers and Fixtures	8,795,808	20,870	8,816,678	-
Overhead Conductors and Devices	8,869,691	47,365	8,917,056	-
Underground Conduit	75,834,068	1,576,500	77,410,568	-
Underground Conductors and Devices	100,814,829	1,921,928	102,736,757	-
Line Transformers	23,670,887	1,107,101	24,777,988	-
Services	14,528,561	477,683	15,006,244	-

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Detail Schedule of Plant, Depreciation, Depletion and Amortization
For the Year Ended December 31, 2020

	Accumulated Depreciation, Depletion and Amortization				Net Book Value Plant	
	Balance		Additions	Deletions		Balance
	1/1/19					12/31/20
ELECTRIC PLANT IN SERVICE						
Miscellaneous Intangible Plant	\$ 15,034,843	\$ 308,115	\$ 15,342,958	\$ -	\$ -	
Steam Production:						
Structures and Improvements	11,049,788	1,659,098	12,708,886	-	-	
Boiler Plant Equipment	9,060,643	2,414,506	11,475,149	-	-	
Engines and Engine-Driven Generators	9,404,850	1,351,505	10,756,355	-	-	
Turbo Generator Units	632,835	159,734	792,569	-	-	
Accessory Electric Equipment	2,535,281	320,399	2,855,680	-	-	
Miscellaneous Power Plant Equipment	952,401	129,963	1,082,364	-	-	
Total Steam Production	33,635,798	6,035,205	39,671,003	-	-	
Hydraulic Production:						
Water, Wheels, Turbines and Generators	3,022,899	179,207	3,202,106	-	-	
Accessory Electric Equipment	48,982	6,091	55,073	-	-	
Miscellaneous Power Plant Equipment	99,821	5,676	105,497	-	-	
Roads and Trails	9,192	1,876	11,068	-	-	
Total Hydraulic Production	3,180,894	192,850	3,373,744	-	-	
Other Production:						
Land and Land Rights	-	-	-	-	-	
Structures and Improvements	15,466,534	1,122,913	16,589,447	-	-	
Fuel Holders, Producers and Access	10,814,302	1,054,248	11,868,550	-	-	
Prime Movers	44,812,241	4,000,359	48,812,600	-	-	
Generators	22,444,591	1,432,612	23,877,203	-	-	
Accessory Electric Equipment	10,887,950	882,293	11,770,243	-	-	
Miscellaneous Power Equipment	2,526,799	316,712	2,843,511	-	-	
Total Other Production	106,952,417	8,809,137	115,761,554	-	-	
Transmission Plant:						
Land and Land Rights	-	-	-	-	-	
Structures and Improvements	1,040,264	73,626	1,113,890	-	-	
Station Equipment	12,658,765	945,581	13,604,346	-	-	
Towers and Fixtures	1,567,108	100,516	1,667,624	-	-	
Poles and Fixtures	1,954,661	127,881	2,082,542	-	-	
Overhead Conductors and Devices	2,693,522	117,654	2,811,176	-	-	
Underground Conduit	29,856	4,895	34,751	-	-	
Roads and Trails	133,705	8,478	142,183	-	-	
Total Transmission Plant	20,077,881	1,378,631	21,456,512	-	-	
Distribution Plant:						
Land and Land Rights	-	-	-	-	-	
Structures and Improvements	4,770,539	159,781	4,930,320	-	-	
Station Equipment	14,496,999	849,476	15,346,475	-	-	
Poles, Towers and Fixtures	3,940,444	173,813	4,114,257	-	-	
Overhead Conductors and Devices	4,801,981	178,108	4,980,089	-	-	
Underground Conduit	19,317,502	1,044,527	20,362,029	-	-	
Underground Conductors and Devices	31,573,039	1,778,954	33,351,993	-	-	
Line Transformers	15,617,057	741,179	16,358,236	-	-	
Services	5,035,454	308,475	5,343,929	-	-	

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Detail Schedule of Plant, Depreciation, Depletion and Amortization
For the Year Ended December 31, 2020

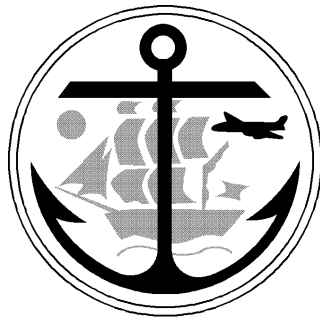
	Plant			Balance 12/31/20
	Balance 1/1/20	Additions	Deletions	
Meters	\$ 9,384,435	\$ 3,881,944	\$ 13,266,379	\$ -
Street Lighting System	10,487,034	266,510	10,753,544	-
Total Distribution Plant	302,760,359	9,308,787	312,069,146	-
Regional Transmission and Market Operation Plant				
Communication Equipment	53,744	-	53,744	-
Total Regional Transm and Mkt Oper Plt	53,744	-	53,744	-
General Plant:				
Land and Land Rights	5,016,260	-	5,016,260	-
Structures and Improvements	11,618,027	-	11,618,027	-
Office Furniture and Fixtures	854,271	-	854,271	-
Transportation Equipment	5,794,564	1,955,219	7,749,783	-
Stores Equipment	157,201	-	157,201	-
Tools and Work Equipment	1,697,858	-	1,697,858	-
Laboratory Equipment	2,053,736	119,989	2,173,725	-
Power Operated Equipment	7,152,427	420,470	7,572,897	-
Communication Equipment	8,261,370	3,858	8,265,228	-
Miscellaneous Equipment	21,396	-	21,396	-
Total General Plant	42,627,110	2,499,536	45,126,646	-
Total Electric Plant in Service	1,005,216,178	17,644,790	1,022,860,968	-
GAS PLANT IN SERVICE				
Natural Gas Production and Gathering Plant:				
Producing Leasehold	224,585,854	-	224,585,854	-
Field Measuring & Regulating	81,938	-	81,938	-
Other Structures	546,993	-	546,993	-
Miscellaneous Intangible-Plant	16,277	-	16,277	-
Producing Gas Wells - Well Construction	52,219,462	2,558	52,222,020	-
Producing Gas Wells - Well Equipment	19,204,849	-	19,204,849	-
Field Lines	3,298,401	-	3,298,401	-
Asset Retirement Obligation	16,431,062	-	16,431,062	-
Field Compressor Station Equipment	36,084,204	-	36,084,204	-
Purification Equipment	596,578	-	596,578	-
Other Equipment	231,766	-	231,766	-
Unsuccessful Expl & Dev Cost	308,462	7,614	316,076	-
Transportation	239,052	-	239,052	-
Power Operated Equipment	31,501	-	31,501	-
Communication Equipment	143,153	-	143,153	-
Total Gas Plant in Service	354,019,552	10,172	354,029,724	-
Total Plant in Service	1,359,235,730	17,654,962	1,376,890,692	-
Intangible Plant	15,272,228	-	15,272,228	-
Other Utility Plant	-	-	-	-
Construction Work in Progress	28,830,029	24,058,749	52,888,778	-
Retirement Construction Work in Progress	1,137,756	1,229,166	2,366,922	-
TOTAL PLANT	\$ 1,404,475,743	\$ 42,942,877	\$ 1,447,418,620	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Detail Schedule of Plant, Depreciation, Depletion and Amortization
For the Year Ended December 31, 2020

	Accumulated Depreciation, Depletion and Amortization				Net Book Value Plant
	Balance		Balance		
	1/1/19	Additions	Deletions	12/31/20	
Meters	\$ 1,195,662	\$ 411,056	\$ 1,606,718	\$ -	\$ -
Street Lighting System	3,085,655	202,662	3,288,317	-	-
Total Distribution Plant	103,834,332	5,848,031	109,682,363	-	-
Regional Transmission and Market Operation Plant					
Communication Equipment	1,326	1,657	2,983	-	-
Total Regional Transm and Mkt Oper Pt	1,326	1,657	2,983	-	-
General Plant:					
Land and Land Rights	-	-	-	-	-
Structures and Improvements	6,084,370	282,824	6,367,194	-	-
Office Furniture and Fixtures	573,454	139,187	712,641	-	-
Transportation Equipment	4,233,310	343,766	4,577,076	-	-
Stores Equipment	97,185	6,739	103,924	-	-
Tools and Work Equipment	915,441	70,033	985,474	-	-
Laboratory Equipment	1,228,222	120,816	1,349,038	-	-
Power Operated Equipment	3,938,127	302,848	4,240,975	-	-
Communication Equipment	6,208,605	334,275	6,542,880	-	-
Miscellaneous Equipment	19,236	1,229	20,465	-	-
Total General Plant	23,297,950	1,601,717	24,899,667	-	-
Total Electric Plant in Service	306,015,441	24,175,343	330,190,784	-	-
GAS PLANT IN SERVICE					
Natural Gas Production and Gathering Plant:					
Producing Leasehold	138,346,597	3,924,322	142,270,919	-	-
Field Measuring & Regulating	48,986	1,499	50,485	-	-
Other Structures	295,580	11,441	307,021	-	-
Miscellaneous Intangible-Plant	16,277	-	16,277	-	-
Producing Gas Wells - Well Construction	29,027,370	1,055,704	30,083,074	-	-
Producing Gas Wells - Well Equipment	12,048,409	325,654	12,374,063	-	-
Field Lines	2,305,573	45,179	2,350,752	-	-
Asset Retirement Obligation	3,890,573	645,713	4,536,286	-	-
Field Compressor Station Equipment	21,544,804	662,765	22,207,569	-	-
Purification Equipment	306,329	13,208	319,537	-	-
Other Equipment	122,017	4,994	127,011	-	-
Unsuccessful Expl & Dev Cost	1,494	14,095	15,589	-	-
Transportation	222,545	8,181	230,726	-	-
Power Operated Equipment	24,569	1,651	26,220	-	-
Communication Equipment	53,444	1,546	54,990	-	-
Total Gas Plant in Service	208,254,567	6,715,952	214,970,519	-	-
Total Plant in Service	514,270,008	30,891,295	545,161,303	-	-
Intangible Plant	12,872,325	87,727	12,960,052	-	-
Other Utility Plant	-	-	-	-	-
Construction Work in Progress	-	-	-	-	-
Retirement Construction Work in Progress	-	-	-	-	-
TOTAL PLANT	\$ 527,142,333	\$ 30,979,022	\$ 558,121,355	\$ -	\$ -

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

	2016	2017	2018	2019	2020
RESIDENTIAL SALES					
Average Number of Customers	24,678	24,680	24,699	24,673	24,788
Total Kilowatt-Hour Sales	127,731,695	127,375,339	120,098,477	115,729,851	108,034,718
Total Dollar Revenue	\$ 22,260,329	\$ 26,125,850	\$ 24,180,864	\$ 26,832,744	\$ 23,036,651
Average Annual Kilowatt-Hour Per Customer	5,176	5,161	4,862	4,691	4,358
Average Annual Bill Per Customer	\$ 902	\$ 1,059	\$ 979	\$ 1,088	\$ 929
Average Revenue Per Kilowatt-Hour Sold	\$ 0.1743	\$ 0.2051	\$ 0.2013	\$ 0.2319	\$ 0.2132
COMMERCIAL AND INDUSTRIAL SALES					
Average Number of Customers	6,398	6,388	6,407	6,403	6,373
Total Kilowatt-Hour Sales	712,231,709	688,715,880	665,319,871	660,895,328	537,177,994
Total Dollar Revenue	\$ 105,104,185	\$ 119,296,069	\$ 100,074,769	\$ 109,966,984	\$ 82,941,640
Average Annual Kilowatt-Hour Per Customer	111,321	107,814	103,843	103,217	84,290
Average Annual Bill Per Customer	\$ 16,428	\$ 18,675	\$ 15,620	\$ 17,174	\$ 13,015
Average Revenue Per Kilowatt-Hour Sold	\$ 0.1476	\$ 0.1732	\$ 0.1504	\$ 0.1664	\$ 0.1544
Water Diversion Compensation	\$ 1,154,656	\$ 1,248,071	\$ 964,797	\$ 1,124,132	\$ 726,911
SALES TO MILITARY					
Total Kilowatt-Hour Sales	147,440,533	144,968,449	141,657,828	142,528,723	114,176,803
Total Dollar Revenue	\$ 15,437,345	\$ 17,452,871	\$ 15,021,531	\$ 18,364,179	\$ 12,879,600
SALES FOR RESALE					
Total Kilowatt-Hour Sales	213,901,000	387,688,000	476,547,000	230,750,000	72,892,000
Total Dollar Revenue	\$ 15,343,153	\$ 23,344,433	\$ 28,266,428	\$ 10,803,496	\$ 1,850,458
UNMETERED STREET LIGHTS					
Street Lighting - Kilowatt-Hour Sale	4,475,018	4,430,339	4,354,949	4,274,124	1,838,391
Street Lighting - Dollar Revenue	\$ 1,684,211	\$ 2,126,462	\$ 2,125,410	\$ 2,280,543	\$ 1,901,320
TOTAL SALES					
Total Kilowatt-Hour Sales	1,205,779,955	1,353,178,007	1,407,978,125	1,154,178,026	834,119,906
Total Sales Revenue	\$ 160,983,879	\$ 189,593,756	\$ 170,633,799	\$ 169,372,078	\$ 123,336,580



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MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Net Position
December 31, 2020 and 2019

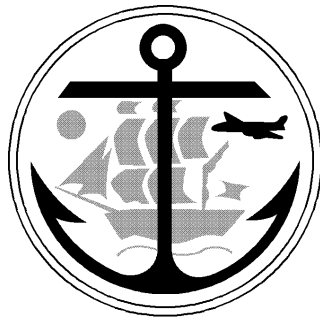
	<u>2020</u>	<u>2019</u>
CURRENT ASSETS		
Equity in General Cash Pool	\$ 32,640,021	\$ 35,347,860
Accrued Interest Receivable	301,348	380,113
Accounts Receivable:		
Utility Customers, Less Allowance for Uncollectibles of \$98,062 in 2020 and \$111,239 in 2019	5,605,412	5,446,182
Other Accounts, Less Allowance for Uncollectibles of \$101,949 in 2020 and \$52,042 in 2019	<u>699,304</u>	<u>139,994</u>
Accounts Receivable, Net	<u>6,304,716</u>	<u>5,586,176</u>
Special Assessments Receivable	57,343	64,485
Unbilled Reimbursable Projects	57,057	59,561
Prepays	307,313	266,692
Inventories	<u>1,961,614</u>	<u>2,112,922</u>
Total Current Assets	<u>41,629,412</u>	<u>43,817,809</u>
RESTRICTED ASSETS		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	7,239,075	10,234,937
Equity in general cash pool - bond and loan debt service	8,707,794	106
Interim Rate Escrow Investments	-	3,177,299
Cash for Unredeemed Mini Bonds	-	59,000
Non-current:		
Customer Deposits	<u>419,361</u>	<u>189,196</u>
Total Restricted Assets	<u>16,366,230</u>	<u>13,660,538</u>
NON-CURRENT ASSETS		
Net OPEB Asset	1,675,748	131,042
Unamortized Cost of Debt Issuance	387,058	420,521
Unbilled Special Assessments	1,083,333	1,315,443
Regulatory Assets	196,996	225,138
Regulatory Debits	<u>2,217,499</u>	<u>2,679,965</u>
Total Non-Current Assets	<u>5,560,634</u>	<u>4,772,109</u>
WATER PLANT		
Plant in Service, at Cost	901,416,672	877,020,510
Less Accumulated Depreciation	<u>(351,071,989)</u>	<u>(335,487,719)</u>
Net Plant in Service	<u>550,344,683</u>	<u>541,532,791</u>
Plant Acquisition Adjustment Less Amortization of \$3,031,541 in 2020 and \$2,922,247 in 2019	470,403	579,697
Property Held for Future Use	911,201	911,201
Construction Work in Progress	<u>23,837,822</u>	<u>23,247,138</u>
Net Water Plant	<u>575,564,109</u>	<u>566,270,827</u>
Total Assets	<u>639,120,385</u>	<u>628,521,283</u>
DEFERRED OUTFLOWS OF RESOURCES		
Unamortized Loss on Refunded Issues	2,188,459	2,509,417
Deferred Outflow of Net Pension Liability	1,972,560	1,462,574
Deferred Outflow related to Net OPEB Asset and Liability	<u>990,633</u>	<u>1,068,900</u>
Total Deferred Outflows of Resources	<u>5,151,652</u>	<u>5,040,891</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 644,272,037</u>	<u>\$ 633,562,174</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Net Position
December 31, 2020 and 2019

	2020	2019
CURRENT LIABILITIES		
Accounts Payable	\$ 1,000,881	\$ 1,049,273
Accrued Payroll Liabilities	1,010,037	831,520
Compensated Absences Payable	1,057,368	1,206,667
Accrued Interest Payable	1,630,422	1,516,132
Pollution Remediation Obligation	1,600	-
Long-Term Obligations Maturing within One Year	11,438,577	10,801,996
Total Current Liabilities	16,138,885	15,405,588
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Current:		
Capital Acquisition and Construction Accounts Payable	1,618,093	1,842,633
Customer Refund Payable	52	262,678
Unredeemed Mini Bonds Payable	-	59,000
Unearned Revenue	456,844	339,849
Non-Current:		
Customer Deposits Payable	419,361	189,196
Total Liabilities Payable from Restricted Assets	2,494,350	2,693,356
NON-CURRENT LIABILITIES		
Net Pension Liability	19,909,963	16,745,385
Net OPEB Liability	29,080	550,191
Compensated Absences Payable	877,453	256,302
Revenue Bonds Payable	96,095,000	100,335,000
Plus: Unamortized Premiums	13,781,034	14,979,385
Net Revenue Bonds Payable	109,876,034	115,314,385
Alaska Drinking Water Loans Payable	93,531,634	89,382,107
Long-Term Loan Payable	20,269,887	20,270,487
Total Non-Current Liabilities	244,494,051	242,518,857
Total Liabilities	263,127,286	260,617,801
DEFERRED INFLOWS OF RESOURCES		
Contributions In Aid of Construction (Net of Amortization)	194,733,991	198,231,307
Deferred Inflow of Net Pension Liability	-	858,794
Deferred Inflow Related to Net OPEB Asset and Liability	1,335,869	687,681
Total Deferred Inflows of Resources	196,069,860	199,777,782
NET POSITION		
Net Investment in Capital Assets	155,141,520	145,014,899
Restricted for Debt Service	8,257,652	-
Restricted for Interim Rate Escrow Requirement	-	2,914,621
Unrestricted	21,675,719	25,237,071
Total Net Position	185,074,891	173,166,591
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 644,272,037	\$ 633,562,174

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2020 and 2019

	2020	2019
OPERATING REVENUES		
Charges for Sales and Services:		
Residential Sales	\$ 45,618,625	\$ 45,102,446
Commercial Sales	11,609,613	14,154,434
Public Fire Protection	5,228,727	5,200,262
Total Charges for Sales and Services	62,456,965	64,457,142
Other:		
Miscellaneous	1,158,174	1,508,739
Total Operating Revenues	63,615,139	65,965,881
OPERATING EXPENSES		
Operations:		
Source of Supply	1,290,051	1,617,433
Pumping Plant	378,120	307,111
Water Treatment	5,240,188	5,215,056
Transmission and Distribution	8,509,294	7,949,436
Customer Service	2,825,032	3,006,333
Administrative and General	8,660,539	9,749,935
PERS On-behalf and Pension Expense	2,860,478	1,107,529
OPEB On-behalf and OPEB Expense	(1,747,114)	(4,815,362)
Total Operations	28,016,588	24,137,471
Depreciation, Net of Amortization	11,412,657	13,061,116
Total Operating Expenses	39,429,245	37,198,587
Operating Income	24,185,894	28,767,294
NON-OPERATING REVENUES		
Investment Income - Short-term Investments	1,952,958	2,554,363
Miscellaneous Non-Operating Revenues	8,100	82,257
Intergovernmental Revenues- PERS On-behalf	1,064,680	903,262
Intergovernmental Revenues- OBEB On-behalf	(407,752)	(1,166,343)
Total Non-Operating Revenues	2,617,986	2,373,539
NON-OPERATING EXPENSES		
Interest and Fees on Long-Term Obligations	5,307,864	5,925,983
Allowance for Funds Used During Construction	(925,919)	(788,274)
Total Non-Operating Expenses	4,381,945	5,137,709
Total Non-Operating Loss	(1,763,959)	(2,764,170)
TRANSFERS		
Municipal Service Assessment	(9,073,946)	(8,705,313)
Utility Revenue Distribution	(1,630,000)	-
Transfers from Other Funds	190,311	-
Total Transfers	(10,513,635)	(8,705,313)
Change in Fund Net Position	11,908,300	17,297,811
Net Position, Beginning	173,166,591	155,868,780
Net Position, Ending	\$ 185,074,891	\$ 173,166,591



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MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 62,988,275	\$ 65,500,591
Payments to Employees	(18,664,918)	(17,904,500)
Payments to Vendors	(5,350,361)	(9,704,875)
Internal Activity - Payments Made from Other Funds	<u>(2,143,487)</u>	<u>(2,278,975)</u>
Net Cash from Operating Activities	<u>36,829,509</u>	<u>35,612,241</u>
CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds - Municipal Service Assessment	(9,073,946)	(8,705,313)
Transfers to Other Funds - Utility Revenue Distribution	<u>(1,630,000)</u>	<u>-</u>
Net Cash for Non-Capital Financing Activities	<u>(10,703,946)</u>	<u>(8,705,313)</u>
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(4,135,000)	(4,080,000)
Interest Payments on Long-Term Obligations	(6,037,504)	(6,575,527)
Acquisition and Construction of Capital Assets	(23,191,725)	(15,419,649)
Capital Contributions - Customer/Special Assessments	523,688	241,257
Proceeds from Loan Payable - Other	-	2,895,265
Proceeds from Alaska Drinking Water Loans	10,840,252	7,558,043
Principal Payments on Alaska Drinking Water Loans	<u>(6,159,144)</u>	<u>(7,316,556)</u>
Net Cash for Capital and Related Financing Activities	<u>(28,159,433)</u>	<u>(22,697,167)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received (Paid)	<u>2,031,723</u>	<u>2,474,946</u>
Net Cash from Investing Activities	<u>2,031,723</u>	<u>2,474,946</u>
Net Increase (Decrease) in Cash	(2,147)	6,684,707
Cash, January 1	<u>49,008,398</u>	<u>42,323,691</u>
Cash, December 31	<u>\$ 49,006,251</u>	<u>\$ 49,008,398</u>
CASH AND CASH EQUIVALENTS		
Equity in General Cash Pool	\$ 32,640,021	\$ 35,347,860
Equity in Bond and Grant Capital Acquisition and Construction Pool	7,239,075	10,234,937
Customer Deposits	419,361	189,196
Mini Bond Transfer	-	59,000
Interim rate escrow funds	-	3,177,299
Restricted equity in general cash pool - bond and loan debt service	<u>8,707,794</u>	<u>106</u>
Cash and Cash Equivalents, December 31	<u>\$ 49,006,251</u>	<u>\$ 49,008,398</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2020 and 2019

	2020	2019
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES		
Operating Income	\$ 24,185,894	\$ 28,767,294
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Allowance for Uncollectible Accounts	36,730	15,953
Depreciation and Amortization	11,412,657	13,061,116
PERS Relief- Noncash Expenses	1,064,680	903,262
Special Item - Net Other Postemployment Benefits Obligation Write-Off	(407,752)	(1,166,343)
Miscellaneous Non-Operating Revenues	7,500	82,257
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable and Other Receivables	(748,128)	(463,574)
Unbilled Reimbursable Projects	2,504	82,332
Inventories	151,308	(265,157)
Customer Deposits Payable	230,165	(18,205)
Prepaid Items	(40,621)	(147,132)
Unbilled Special Assessments	232,110	51,877
Deferred Debits	(151,320)	(1,194,258)
Net OPEB Assets	(1,544,706)	(131,042)
Deferred Outflows of Resources Related to Pensions	(509,986)	292,751
Deferred Outflows of Resources Related to OPEB	78,267	62,343
Accounts Payable and Other Liabilities	(48,392)	(881,595)
Accrued Payroll Liabilities	178,517	137,017
Compensated Absences Payable	471,852	91,613
Net Pension Liability	3,164,578	(514,099)
Net Other Postemployment Benefits Obligation	(521,111)	(2,986,751)
Equity in general cash pool - unredeemed mini bonds	(59,000)	-
Unearned Revenue	116,995	536
Estimated Customer Refund Payable	(262,626)	-
Deferred Inflows of Resources Related to Pensions	(858,794)	425,615
Deferred Inflows of Resources Related to OPEB	648,188	(593,569)
Net Cash from Operating Activities	\$ 36,829,509	\$ 35,612,241
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributed Capital - Private Development	\$ 1,361,511	\$ 873,922
Capital Purchases on Account, Net	1,069,048	1,590,503
Transfer from Regulatory debits to Capital	643,528	-
Allowance for funds used during construction	925,919	788,274
Debt Write-off	600	-
Transfers from Other Funds- Capital Assets	190,311	-
Total Non-Cash Investing, Capital and Financing Activities	\$ 4,190,917	\$ 3,252,699

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2020

	Estimated	Actual	Variance With Final Budget
REVENUE:			
Charges for Services	\$ 64,128,575	\$ 62,456,965	\$ (1,671,610)
Miscellaneous Revenue	1,293,550	1,158,174	(135,376)
Total Operating Revenue	65,422,125	63,615,139	(1,806,986)
Investment Income	728,050	1,952,958	1,224,908
Other Income	5,000	8,100	3,100
Total Nonoperating Revenue	733,050	1,961,058	1,228,008
Non-Budget Items:			
Transfers from Other Funds	-	190,311	190,311
PERS Pension and OPEB On-behalfs	-	656,928	656,928
TOTAL	\$ 66,155,175	\$ 66,423,436	\$ 268,261

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2020

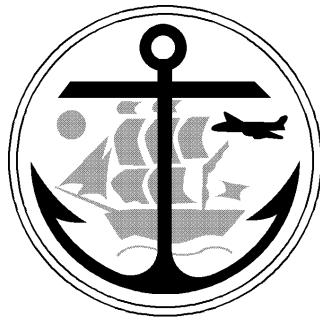
	Authorizations	Actual	Variance With Final Budget
EXPENSES:			
Operating Expenses:			
Labor			
Labor and Benefits	\$ 18,361,719	\$ 17,513,166	\$ 848,553
Overtime	453,000	817,002	(364,002)
Total Labor	18,814,719	18,330,168	484,551
Non Labor			
Non Labor	10,501,234	7,749,763	2,751,471
Travel	-	4,063	(4,063)
Utility Revenue Distribution	1,630,000	1,630,000	-
Transfers (MUSA and gross receipts)	9,518,915	9,073,946	444,969
Depreciation and Amortization	13,680,000	11,440,800	2,239,200
Total Non Labor	35,330,149	29,898,572	5,431,577
Total Direct Costs	54,144,868	48,228,740	5,916,128
Charges from Other Departments	2,510,525	2,156,556	353,969
Charges to Other Departments	(670,443)	(1,345,096)	674,653
Total Operating Expenses	55,984,950	49,040,200	6,944,750
Non Operating Expenses:			
Interest on Bonded Debt	5,923,022	4,642,620	1,280,402
Amortization of Debt Expense	(866,000)	(843,929)	(22,071)
Debt Issuance Costs	100,000	25,000	75,000
Other Interest Expense	2,400,000	1,463,952	936,048
Interest During Construction	(960,000)	(925,919)	(34,081)
Miscellaneous Expense	-	-	-
Total Non Operating Expenses	6,597,022	4,361,724	2,235,298
TOTAL	62,581,972	53,401,924	9,180,048
Increase (Decrease) in Net Position	\$ 3,573,203	\$ 13,021,512	\$ 9,448,309
Appropriations:			
Total Expenses	\$ 62,581,972	\$ 53,401,924	\$ 9,180,048
Less: Non Cash Items not Appropriated			
Depreciation and Amortization	13,680,000	11,440,800	2,239,200
Amortization of Debt Expense	(866,000)	(843,929)	(22,071)
Interest During Construction	(960,000)	(925,919)	(34,081)
Non-Budget Items:			
PERS On-Behalf Expense	-	1,064,680	(1,064,680)
PERS GASB 68 expense	-	1,795,798	(1,795,798)
OPEB On-Behalf Expense	-	(407,752)	407,752
OPEB Expense	-	(1,339,362)	1,339,362
Total Non Cash	11,854,000	10,784,316	1,069,684
Total Appropriated Expenses	\$ 50,727,972	\$ 42,617,608	\$ 8,110,364

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Detail Schedule of Water Plant, Depreciation and Amortization
For the Year Ended December 31, 2020
(In Thousands)

	Water Plant			Accumulated Depreciation and Amortization				Net Book Value of Plant	
	Balance 1/1/20	Additions	Retirements	Balance 12/31/20	Balance 1/1/20	Additions	Retirements		Balance 12/31/20
WATER PLANT IN SERVICE									
Tangible Plant:									
Land and Land Rights	\$ 6,930	\$ -	\$ -	\$ 6,930	\$ -	\$ -	\$ -	\$ -	\$ 6,930
Source of Supply	43,744	20	-	43,764	27,040	486	-	27,526	16,238
Pumping Plant	17,571	-	-	17,571	6,621	476	-	7,097	10,474
Water Treatment Plant	112,445	1,707	455	113,697	45,785	1,666	455	46,996	66,701
Transmission Plant	650,659	18,566	-	669,225	234,271	11,373	-	245,644	423,581
General Plant	39,781	5,193	635	44,339	17,513	2,107	635	18,985	25,354
Total Tangible Plant	871,130	25,486	1,090	895,526	331,230	16,108	1,090	346,248	549,278
Intangible Plant	5,891	-	-	5,891	4,258	566	-	4,824	1,067
Total Water Plant in Service	877,021	25,486	1,090	901,417	335,488	16,674	1,090	351,072	550,345
Acquisition Adjustment	3,502	-	-	3,502	2,922	110	-	3,032	470
Property Held for Future Use	911	-	-	911	-	-	-	-	911
Construction Work in Progress	23,247	24,716	24,125	23,838	-	-	-	-	23,838
TOTAL WATER PLANT	\$ 904,681	\$ 50,202	\$ 25,215	\$ 929,668	\$ 338,410	\$ 16,784	\$ 1,090	\$ 354,104	\$ 575,564

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

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Average Number of Customers	56,294	56,431	56,528	56,561	56,663
Revenue from Customer Sales	\$ 60,764,717	\$ 58,862,661	\$ 60,690,158	\$ 65,193,505	\$ 62,973,873
Average Revenue per Customer	\$ 1,079	\$ 1,043	\$ 1,074	\$ 1,153	\$ 1,111



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MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Net Position
December 31, 2020 and 2019

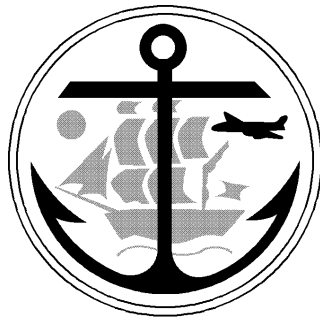
	2020	2019
CURRENT ASSETS		
Cash	\$ 2,200	\$ 2,200
Equity in General Cash Pool	24,904,498	25,264,213
Accrued Interest Receivable	174,529	10,543
Accounts Receivable:		
Utility Customers, Less Allowance for Uncollectibles of \$132,512 in 2020 and \$143,135 in 2019	5,451,835	5,312,042
Other Accounts, Less Allowance for Uncollectibles of \$8,936 in 2020 and \$4,130 in 2019.	1,590,834	750,631
Accounts Receivable, Net	7,042,669	6,062,673
Special Assessments Receivable	53,445	61,766
Unbilled Reimbursable Projects	17,809	15,185
Prepaid Items	267,286	207,012
Inventories	501,480	594,483
Property for resale	-	390,701
Total Current Assets	32,963,916	32,608,776
RESTRICTED ASSETS		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	5,439,756	3,588,300
Equity in General Cash Pool - Bond and Loan obligations	8,408,231	74
Interim rate escrow investment	-	4,154,750
Non-Current:		
Customer Deposits	279,835	70,128
Total Restricted Assets	14,127,822	7,813,252
NON-CURRENT ASSETS		
Non-Current:		
Net OPEB asset	1,675,748	131,042
Unamortized Cost of Debt Issuance	244,447	265,497
Unbilled Special Assessments	1,129,265	1,457,316
Regulatory debits	1,010,276	4,111,238
Total Non-Current Assets	4,059,736	5,965,093
WASTEWATER PLANT		
Plant in Service, at Cost	737,106,186	731,769,201
Less: Accumulated Depreciation	(314,111,404)	(309,042,270)
Net Plant in Service	422,994,782	422,726,931
Property Held for Future Use	1,379,931	1,379,931
Construction Work in Progress	28,229,724	22,877,308
Net Wastewater Plant	452,604,437	446,984,170
Total Assets	503,755,911	493,371,291
DEFERRED OUTFLOWS OF RESOURCES		
Unamortized Loss on Refunded Issues	1,161,486	1,261,525
Deferred Outflow related to Net Pension Liability	1,972,559	1,462,574
Deferred Outflow related to Net OPEB Asset and Liability	990,633	1,068,900
Total Deferred Outflows of Resources	4,124,678	3,792,999
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 507,880,589	\$ 497,164,290

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Net Position
December 31, 2020 and 2019

	2020	2019
CURRENT LIABILITIES		
Accounts Payable	\$ 1,381,281	\$ 1,380,404
Accrued Payroll Liabilities	687,805	831,520
Compensated Absences Payable	1,088,776	1,270,003
Accrued Interest Payable	1,699,082	1,435,975
Pollution Remediation Obligation	20,000	21,000
Long-Term Obligations Maturing within One Year	9,454,668	8,677,706
Total Current Liabilities	14,331,612	13,616,608
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Current:		
Capital Acquisition and Construction Accounts Payable	2,602,168	1,941,171
Customer Refund Payable	190	1,338,111
Non-Current:		
Customer Deposits Payable	279,835	70,128
Total Liabilities Payable from Restricted Assets	2,882,193	3,349,410
NON-CURRENT LIABILITIES		
Net Pension Liability	19,909,962	16,745,384
Net OPEB liability	29,080	550,191
Compensated Absences Payable	727,365	171,233
Pollution Remediation Obligation	667,300	686,300
Revenue Bonds Payable	73,710,000	76,620,000
Plus: Unamortized Premiums	9,878,878	10,729,747
Net Revenue Bonds Payable	83,588,878	87,349,747
Alaska Clean Water Loans Payable	87,983,988	81,545,458
Long-Term Loan Payable	19,505,506	19,505,506
Total Non-Current Liabilities	212,412,079	206,553,819
Total Liabilities	229,625,884	223,519,837
DEFERRED INFLOWS OF RESOURCES		
Contributions in Aid of Construction (Net of Amortization)	158,492,647	159,870,005
Deferred Inflow related to Net Pension Liability	-	858,794
Deferred Inflow related to Net OPEB Asset and liability	1,335,869	687,681
Total Deferred Inflows of Resources	159,828,516	161,416,480
NET POSITION		
Net Investment in Capital Assets	100,179,992	94,885,573
Restricted for Interim Rate Escrow Requirement	-	2,816,639
Restricted for Debt Service	8,408,231	-
Unrestricted	9,837,966	14,525,761
Total Net Position	118,426,189	112,227,973
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 507,880,589	\$ 497,164,290

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2020 and 2019

	2020	2019
OPERATING REVENUES		
Charges for Sales and Services:		
Residential Sales	\$ 43,840,919	\$ 43,511,456
Commercial Sales	10,918,152	12,894,383
Public Authorities	2,540,581	2,495,046
Total Charges for Sales and Services	57,299,652	58,900,885
Other:		
Miscellaneous	731,212	988,985
Total Operating Revenues	58,030,864	59,889,870
OPERATING EXPENSES		
Operations:		
Collection System	4,391,855	3,903,680
Pumping Plant	995,947	1,082,301
Treatment	14,014,293	15,498,767
Customer Service	2,247,964	2,497,528
Administrative and General	9,425,926	8,912,951
PERS On-behalf and Pension Expense	2,860,479	1,107,527
OPEB Expense	(1,747,114)	(4,815,362)
Total Operations	32,189,350	28,187,392
Depreciation and Amortization	11,941,722	12,080,870
Total Operating Expenses	44,131,072	40,268,262
Operating Income	13,899,792	19,621,608
NON-OPERATING REVENUES		
Investment Income - Short-Term Investments	1,382,804	1,706,151
Intergovernmental Revenue- PERS On-behalf	1,064,680	903,261
Intergovernmental Revenue- OPEB On-behalf	(407,752)	(1,166,343)
Miscellaneous Non-Operating Revenues	822	100,641
Total Non-Operating Revenues	2,040,554	1,543,710
NON-OPERATING EXPENSES		
Interest and Fees on Long-Term Obligations	3,938,067	4,544,212
Allowance for Funds Used During Construction	(1,251,906)	(1,128,260)
Total Non-Operating Expenses	2,686,161	3,415,952
Total Non-Operating Loss	(645,607)	(1,872,242)
TRANSFERS		
Municipal Service Assessment	(7,055,969)	(6,247,687)
Total Transfers	(7,055,969)	(6,247,687)
Change in Net Position	6,198,216	11,501,679
Net Position, January 1	112,227,973	100,726,294
Net Position, December 31	\$ 118,426,189	\$ 112,227,973



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MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2020 and 2019

	2020	2019
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 55,930,975	\$ 59,787,300
Payments to Employees	(18,277,474)	(17,290,245)
Payments to Vendors	(7,868,260)	(15,207,835)
Internal Activity - Payments Made to Other Funds	(1,731,188)	(2,506,382)
Net Cash from Operating Activities	28,054,053	24,782,838
CASH FLOWS FOR NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds - Municipal Service Assessment	(7,055,969)	(6,247,687)
Net Cash for Non-Capital Financing Activities	(7,055,969)	(6,247,687)
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(2,870,000)	(2,840,000)
Interest Payments and Fees on Long-Term Obligations	(4,404,740)	(5,050,446)
Acquisition and Construction of Capital Assets	(16,700,562)	(26,068,617)
Capital Contributions - Customer/Special Assessments	537,763	273,759
Proceeds from Long-term Loan Payable	-	6,229,157
Proceeds from Alaska Clean Water Loans	11,000,000	14,941,170
Principal Payments on Alaska Clean Water Loans	(3,824,508)	(5,656,735)
Net Cash for Capital and Related Financing Activities	(16,262,047)	(18,171,712)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received (Paid)	1,218,818	1,859,495
Net Cash from Investing Activities	1,218,818	1,859,495
Net Increase in Cash	5,954,855	2,222,934
Cash, January 1	33,079,665	30,856,731
Cash, December 31	\$ 39,034,520	\$ 33,079,665
CASH AND CASH EQUIVALENTS		
Cash	\$ 2,200	\$ 2,200
Equity in General Cash Pool	24,904,498	25,264,213
Equity in Bond and Grant Capital Acquisition and Construction Pool	5,439,756	3,588,300
Customer Deposits	279,835	70,128
Interim rate escrow funds	-	4,154,750
Restricted equity in general cash pool - debt service obligations	8,408,231	74
Cash and Cash Equivalents, December 31	\$ 39,034,520	\$ 33,079,665

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2020 and 2019

	2020	2019
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES		
Operating Income	\$ 13,899,792	\$ 19,621,608
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Allowance for Uncollectible Accounts	(5,817)	93,667
Depreciation and Amortization	11,941,722	12,080,870
PERS Relief- Noncash Expense	1,064,680	903,261
OPEB Relief- Noncash Expense	(407,752)	(1,166,343)
Miscellaneous Non-Operating Revenues	822	100,641
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable and Other Receivables	(965,858)	(633,724)
Unbilled Reimbursable Projects	(2,624)	36,103
Inventories	93,003	(110,925)
Customer Deposits Payable	209,707	(91,297)
Prepays	(60,274)	(114,168)
Unbilled Special Assessments and Other Non-Current Assets	328,051	104,326
Property for resale	390,701	-
Regulatory debits	2,217,317	(3,199,984)
Net OPEB Asset	(1,544,706)	(131,042)
Accounts Payable and Other Liabilities	877	(117,535)
Accrued Payroll Liabilities	(143,715)	253,497
Compensated Absences Payable	374,905	(61,189)
Customer Refund Payable	(1,337,921)	528,783
Deferred Outflows of Resources Related to Pensions	(509,985)	292,751
Deferred Outflows of Resources Related to OPEB	78,267	62,343
Net Pension Liability	3,164,578	(514,100)
Net OPEB Liability	(521,111)	(2,986,751)
Deferred Inflows of Resources Related to Pensions	(858,794)	425,615
Deferred Inflows of Resources Related to OPEB	648,188	(593,569)
Net Cash from Operating Activities	\$ 28,054,053	\$ 24,782,838
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributed Capital - Private Development	\$ 1,871,399	\$ 1,081,543
Capital Purchases on Account, Net	1,030,428	1,941,171
Transfer from regulatory debits to capital	863,645	-
Allowance for funds used during construction	1,251,906	1,128,260
Total Non-Cash Investing, Capital and Financing Activities	\$ 5,017,378	\$ 4,150,974

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2020

	Estimated	Actual	Variance With Final Budget
REVENUE:			
Charges for Services	\$ 58,823,839	\$ 57,299,652	\$ (1,524,187)
Miscellaneous Revenue	975,000	731,212	(243,788)
Total Operating Revenue	59,798,839	58,030,864	(1,767,975)
Investment Income	522,050	1,382,804	860,754
Other Income	10,000	822	(9,178)
Total Nonoperating Revenue	532,050	1,383,626	851,576
Non-Budget Items:			
PERS Pension and OPEB On-behalfs	-	656,928	656,928
TOTAL	\$ 60,330,889	\$ 60,071,418	\$ (259,471)

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2020

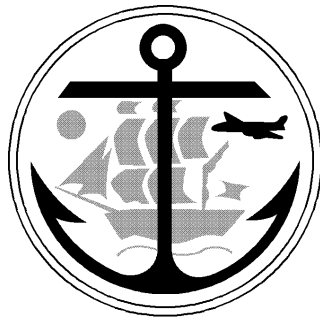
	Authorizations	Actual	Variance With Final Budget
EXPENSES:			
Operating Expenses:			
Labor			
Labor and Benefits	\$ 18,108,654	\$ 17,294,766	\$ 813,888
Overtime	419,500	560,507	(141,007)
Total Labor	18,528,154	17,855,273	672,881
Non Labor			
Non Labor	14,513,047	11,804,055	2,708,992
Travel	-	4,063	(4,063)
Transfers (MUSA and gross receipts)	7,401,575	7,055,969	345,606
Depreciation and Amortization	13,280,000	11,941,722	1,338,278
Total Non Labor	35,194,622	30,805,809	4,388,813
Total Direct Costs	53,722,776	48,661,082	5,061,694
Charges from Other Departments	1,696,875	1,433,430	263,445
Total Operating Expenses	55,419,651	50,094,512	5,325,139
Non Operating Expenses:			
Interest on Bonded Debt	3,713,397	3,426,497	286,900
Debt issuance costs	100,000	25,000	75,000
Amortization of Debt Expense	(760,000)	(729,780)	(30,220)
Other Interest Expense	2,250,000	1,195,514	1,054,486
Interest During Construction	(1,160,000)	(1,251,906)	91,906
Total Non Operating Expenses	4,143,397	2,665,325	1,478,072
TOTAL	59,563,048	52,759,837	6,803,211
Increase (Decrease) in Net Position	\$ 767,841	\$ 7,311,581	\$ (7,062,682)
Appropriations:			
Total Expenses	\$ 59,563,048	\$ 52,759,837	\$ 6,803,211
Less: Non Cash Items not Appropriated			
Depreciation and Amortization	13,280,000	11,941,722	1,338,278
Amortization of Debt Expense	(760,000)	(729,780)	(30,220)
Interest During Construction	(1,160,000)	(1,251,906)	91,906
Non-Budget Items:			
PERS On-Behalf expense	-	1,064,680	(1,064,680)
PERS GASB 68 expense	-	1,795,799	(1,795,799)
OPEB On-behalf expense	-	(407,752)	407,752
OPEB expense	-	(1,339,362)	1,339,362
Total Non Cash	11,360,000	11,073,401	286,599
Total Appropriated Expenses	\$ 48,203,048	\$ 41,686,436	\$ 6,516,612

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Detail Schedule of Wastewater Plant, Depreciation and Amortization
December 31, 2020
(In Thousands)

	Wastewater Plant				Accumulated Depreciation and Amortization				Net Book Value of Plant
	Balance	Additions	Retirements	Balance	Balance	Additions	Retirements	Balance	
	1/1/20			12/31/20	1/1/20			12/31/20	
WASTEWATER PLANT IN SERVICE									
Tangible Plant:									
Land and Land Rights	\$ 5,341	\$ 112	\$ -	\$ 5,453	\$ -	\$ -	\$ -	\$ -	\$ 5,453
Wastewater Collection Plant	424,902	11,919	-	436,821	192,317	6,714	726	198,305	238,516
Wastewater Pumping	20,524	104	-	20,628	6,268	600	-	6,868	13,760
Treatment and Disposal Plant	211,396	1,622	-	213,018	73,681	5,894	-	79,575	133,443
General Plant	62,929	2,854	11,274	54,509	32,255	3,154	11,274	24,135	30,374
Total Tangible Plant	725,092	16,611	11,274	730,429	304,521	16,362	12,000	308,883	421,546
Intangible Plant	6,677	-	-	6,677	4,521	707	-	5,228	1,449
Total Wastewater Plant in Service	731,769	16,611	11,274	737,106	309,042	17,069	12,000	314,111	422,995
Property Held for Future Use	1,380	-	-	1,380	-	-	-	-	1,380
Construction Work in Progress	22,877	21,876	16,524	28,229	-	-	-	-	28,229
TOTAL WASTEWATER PLANT	\$ 756,026	\$ 38,487	\$ 27,798	\$ 766,715	\$ 309,042	\$ 17,069	\$ 12,000	\$ 314,111	\$ 452,604

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Annual Operating Revenue Relationships
For the Years Ended December 31, 2020

	2016	2017	2018	2019	2020
Average Number of Customers	57,163	57,273	57,273	57,382	57,442
Revenue from Customer Sales	\$ 51,524,954	\$ 55,022,652	\$ 55,383,192	\$ 59,347,715	\$ 57,528,175
Average Revenue per Customer	\$ 901	\$ 961	\$ 967	\$ 1,034	\$ 1,002



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MUNICIPALITY OF ANCHORAGE, ALASKA
 Refuse Utility Fund
 Comparative Statements of Net Position
 December 31, 2020 and 2019

	2020	2019
CURRENT ASSETS		
Cash	\$ 1,000	\$ 1,000
Equity in General Cash Pool	5,842,459	6,192,378
Capital Acquisition and Construction Accounts	4,400,610	3,579,049
Accounts Receivable, Net	1,068,676	1,240,052
Accrued Interest Receivable	93,496	82,406
Prepaid Items and Deposits	4,179	3,458
Total Current Assets	11,410,420	11,098,343
NON-CURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	22,813,557	21,799,243
Less: Accumulated Depreciation	(11,703,251)	(10,911,716)
Net Capital Assets	11,110,306	10,887,527
Construction Work in Progress	6,721,284	1,306,522
Net OPEB Asset	249,006	17,978
Total Non-Current Assets	18,080,596	12,212,027
Total Assets	29,491,016	23,310,370
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow Related to Net Pension Liability	293,110	200,654
Deferred Outflows Related to Net OPEB Asset and Liability	147,202	146,645
Total Deferred Outflows of Resources	440,312	347,299
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	29,931,328	23,657,669
CURRENT LIABILITIES		
Accounts Payable	103,229	112,277
Accrued Payroll Liabilities	105,350	90,231
Accrued Interest Payable	17,322	25,715
Compensated Absences Payable	188,339	173,878
Capital Acquisition and Construction Accounts and Retainages Payable	1,384,756	329,005
Unearned Revenue	129,016	118,483
Total Current Liabilities	1,928,012	849,589
NON-CURRENT LIABILITIES		
Compensated Absences Payable	22,317	8,994
Notes Payable	10,821,283	6,693,861
Net Pension Liability	2,958,496	2,297,344
Net OPEB Liability	4,321	75,482
Total Non-Current Liabilities	13,806,417	9,075,681
Total Liabilities	15,734,429	9,925,270
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Net Pension Liability	-	117,820
Deferred Inflows Related to Net OPEB Asset and Liability	198,502	94,345
Total Deferred Inflows of Resources	198,502	212,165
NET POSITION		
Net Investment in Capital Assets	7,010,307	5,500,188
Unrestricted	6,988,090	8,020,046
Total Net Position	13,998,397	13,520,234
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 29,931,328	\$ 23,657,669

MUNICIPALITY OF ANCHORAGE, ALASKA
 Refuse Utility Fund
 Comparative Statements of Revenues, Expenses, and Changes in Net Position
 For the Years Ended December 31, 2020 and 2019

	2020	2019
OPERATING REVENUES		
Charges for Services:		
Refuse Collection Charges	\$ 11,512,370	\$ 10,812,854
Container Rental Charges	391,665	500,698
Total Charges for Services	11,904,035	11,313,552
Other Revenue	104,680	165,380
Total Operating Revenues	12,008,715	11,478,932
OPERATING EXPENSES		
Personnel Services	3,274,328	3,226,819
Pension and OPEB On-behalf and Pension and OPEB Expenses	195,580	(528,384)
Supplies	355,161	540,541
Other Services and Charges	3,298,658	3,280,550
Charges from Other Departments	2,694,519	2,621,464
Depreciation	1,214,295	1,229,550
Total Operating Expenses	11,032,541	10,370,540
Operating Income	976,174	1,108,392
NON-OPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- Pension and OPEB On-behalf	97,616	(36,093)
Investment Income	354,970	527,300
Interest on Long-term Obligations	(132,378)	(198,844)
Gain on Disposal of Capital Assets	25,955	(9,527)
Total Non-Operating Revenues (Expenses)	346,163	282,836
Income Before Transfers	1,322,337	1,391,228
TRANSFERS		
Municipal Service Assessment	(186,177)	(82,155)
Dividend	(300,000)	-
Total Transfers	(486,177)	(82,155)
Change in Net Position	836,160	1,309,073
Net Position, January 1, as restated	13,162,237	12,211,161
Net Position, December 31	\$ 13,998,397	\$ 13,520,234

MUNICIPALITY OF ANCHORAGE
Refuse Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2020 and 2019

	2020	2019
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ 12,190,624	\$ 11,280,293
Payments to Employees	(3,435,099)	(3,181,338)
Payments to Vendors	(3,663,588)	(3,904,526)
Payments for Interfund Services Used	(2,694,519)	(2,621,464)
Net Cash from Operating Activities	2,397,418	1,572,965
CASH FLOWS FOR NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds	(486,177)	(82,155)
Net Cash for Non-Capital Financing Activities	(486,177)	(82,155)
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(5,899,330)	(7,919,929)
Proceeds from Issuance of Notes Payable	4,127,422	6,693,861
Proceeds from Disposition of Capital Assets	129,200	-
Interest Payments on Long-Term Obligations	(140,771)	(173,129)
Net Cash for Capital and Related Financing Activities	(1,783,479)	(1,399,197)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	343,880	540,171
Net Cash from Investing Activities	343,880	540,171
Net Increase in Cash	471,642	631,784
Cash, January 1	9,772,427	9,140,643
Cash, December 31	\$ 10,244,069	\$ 9,772,427
COMPONENTS OF CASH		
Cash	\$ 1,000	\$ 1,000
Cash in General Cash Pool	5,842,459	6,192,378
Equity in Bond and Grant Capital Acquisition and Construction Pool	4,400,610	3,579,049
Cash and Cash Equivalents, December 31	\$ 10,244,069	\$ 9,772,427
RECONCILIATION OF OPERATING INCOME FROM OPERATING ACTIVITIES:		
Operating Income	\$ 976,174	\$ 1,108,392
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation	1,214,295	1,229,550
Pension and OPEB Relief- Noncash Expenses	97,616	(36,093)
Adjustment for Administration Costs Splits	(357,997)	-
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which		
Increase (Decrease) Cash:		
Accounts Receivable	171,376	(211,023)
Prepaid Items and Deposits	(721)	(686)
Net OPEB Asset	(231,028)	(17,978)
Deferred Outflows of Resources Related to Pensions	(92,456)	41,926
Deferred Outflows of Resources Related to OPEB	(557)	9,689
Accounts Payable	(9,048)	(82,749)
Compensated Absences Payable	27,784	27,881
Unearned Revenue	10,533	12,384
Accrued Payroll Liabilities	15,119	17,600
Net Pension Liability	661,152	(87,854)
Net OPEB Liability	(71,161)	(413,311)
Deferred Inflows of Resources Related to Pensions	(117,820)	57,956
Deferred Inflows of Resources Related to OPEB	104,157	(82,719)
Net Cash from Operating Activities	\$ 2,397,418	\$ 1,572,965
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	1,384,756	329,005
Total Noncash Investing, Capital, and Financing Activities	\$ 1,384,756	\$ 329,005

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2020

REVENUES:	Estimated	Actual	Variance With Final Budget
Refuse Collection Charges	12,219,874	\$ 11,512,370	\$ (707,504)
Container Rental Charges	522,218	391,665	(130,553)
Investment Income	153,000	354,970	201,970
Intergovernmental Revenues- Pension and OPEB On-behalf	-	97,616	97,616
Other Revenue	65,600	104,680	39,080
Gain on Disposal of Capital Assets	-	25,955	25,955
TOTAL	\$ 12,960,692	\$ 12,487,256	\$ (473,436)

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2020

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 3,478,686	\$ 3,274,328	\$ 204,358
Pension and OPEB On-behalf and Pensions and OPEB Expenses	-	195,580	(195,580)
Supplies	520,200	355,161	165,039
Municipal Service Assessment	486,178	186,177	300,001
Other Services and Charges	3,548,140	3,298,658	249,482
Charges from Other Departments	2,981,769	2,694,519	287,250
Interest Expense and Other Charges	249,020	132,378	116,642
Depreciation	1,257,000	1,214,295	42,705
Transfers to Other Funds	-	300,000	(300,000)
TOTAL	\$ 12,520,993	\$ 11,651,096	\$ 869,897

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Refuse Plant and Depreciation
December 31, 2020

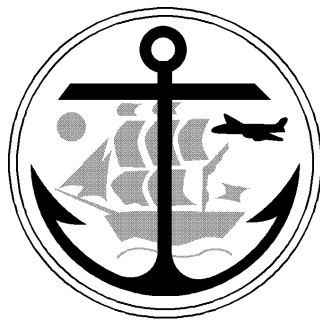
	Plant			Balance 12/31/20
	Balance 1/1/20	Additions	Retirements	
CAPITAL ASSETS				
Land	\$ 6,048,725	\$ -	\$ 99,648	\$5,949,077
Buildings	3,081,151	-	-	3,081,151
Building Improvements	558,588	171,677	-	730,265
Vehicles	7,628,235	674,300	409,476	7,893,059
Machinery and Equipment	3,890,725	432,213	16,881	4,306,057
Computer Hardware	422,354	155,784	-	578,138
Computer Software	46,632	101,051	-	147,683
Office Equipment	122,833	5,294	-	128,127
Total Capital Assets	21,799,243	1,540,319	526,005	22,813,557
Construction Work in Progress	1,306,522	6,955,082	1,540,320	6,721,284
TOTAL	\$ 23,105,765	\$ 8,495,401	\$ 2,066,325	\$ 29,534,841

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Refuse Plant and Depreciation
December 31, 2020

	Accumulated Depreciation			Balance 12/31/20	Net Book Value of Plant
	Balance 1/1/20	Additions	Retirements		
CAPITAL ASSETS					
Land	\$ -	\$ -	\$ -	\$ -	\$ 5,949,077
Buildings	3,081,151	-	-	3,081,151	-
Building Improvements	244,304	19,410	-	263,714	466,551
Vehicles	4,454,004	726,564	409,476	4,771,092	3,121,967
Machinery and Equipment	2,688,461	350,327	13,285	3,025,503	1,280,554
Computer Hardware	288,292	95,111	-	383,403	194,735
Computer Software	46,632	20,210	-	66,842	80,841
Office Equipment	108,873	2,672	-	111,545	16,582
Total Capital Assets	10,911,717	1,214,294	422,761	11,703,250	11,110,307
Construction Work in Progress	-	-	-	-	6,721,284
TOTAL	\$ 10,911,717	\$ 1,214,294	\$ 422,761	\$ 11,703,250	\$ 17,831,591

MUNICIPALITY OF ANCHORAGE, ALASKA
 Refuse Utility Fund
 Comparative Annual Operating Revenue Relationships
 For the Years Ended December 31, 2020

	2016	2017	2018	2019	2020
Average Number of Customers	12,872	12,382	12,760	11,980	11,946
Revenue From Customer Sales	\$ 10,950,153	10,950,154	\$ 10,914,930	\$ 11,313,552	\$ 11,904,035
Average Revenue Per Customer	\$ 851	\$ 884	\$ 855	\$ 944	\$ 996



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MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Net Position
December 31, 2020 and 2019

	2020	2019
CURRENT ASSETS		
Cash	\$ 2,475	\$ 2,475
Equity in General Cash Pool	266,901	-
Equity in Bond and Grant Capital Acquisition and Construction Pool	10,968,042	11,871,840
Accounts Receivable, Net	2,238,785	2,553,046
Prepaid Items and Deposits	8,670	60,484
Total Current Assets	13,484,873	14,487,845
NON-CURRENT ASSETS		
Restricted Assets:		
Landfill Post Closure Cash Reserve	41,475,788	36,970,076
Capital Assets:		
Capital Assets, at Cost	142,882,216	131,042,650
Less: Accumulated Depreciation	(63,933,869)	(60,020,417)
Net Capital Assets	78,948,347	71,022,233
Construction Work in Progress	12,913,671	3,573,848
Total Capital Assets	91,862,018	74,596,081
Net OPEB Asset	103,592	12,725
Total Non-Current Assets	133,441,398	111,578,882
Total Assets	146,926,271	126,066,727
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow Related to Net Pension Liability	121,940	142,022
Deferred Outflows Related to Net OPEB Asset and Liability	61,239	103,794
Total Deferred Outflows of Resources	183,179	245,816
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	147,109,450	126,312,543
CURRENT LIABILITIES		
Accounts Payable	775,915	639,996
Compensated Absences Payable	518,250	524,836
Accrued Payroll Liabilities	456,671	349,775
Accrued Interest Payable	93,723	108,832
Long-Term Obligations Maturing Within One Year	1,038,590	1,486,609
Unearned Revenue and Deposits	7,765	10,954
Capital Acquisition and Construction Accounts and Retainages Payable	2,418,146	904,815
Total Current Liabilities	5,309,060	4,025,817
NON-CURRENT LIABILITIES		
Compensated Absences Payable	139,896	74,403
Net Pension Liability	1,230,801	1,626,039
Net OPEB Liability	1,798	53,427
Alaska Clean Water Loan Payable	8,757,452	9,796,051
Notes Payable	22,324,891	10,041,095
Future Landfill Closure Costs	37,733,227	33,592,239
Total Non-Current Liabilities	70,188,065	55,183,254
Total Liabilities	75,497,125	59,209,071
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Net Pension Liability	-	83,392
Deferred Inflows Related to Net OPEB Asset and Liability	82,581	66,776
Total Deferred Inflows of Resources	82,581	150,168
NET POSITION		
Net Investment in Capital Assets	59,741,085	53,272,326
Restricted for Post Closure Care	3,742,561	3,377,837
Unrestricted	8,046,098	10,303,141
Total Net Position	71,529,744	66,953,304
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 147,109,450	\$ 126,312,543

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2020 and 2019

	2020	2019
OPERATING REVENUES		
Charges for Sales and Services:		
Landfill Fees	\$ 20,173,044	\$ 19,634,352
Hazardous Waste Fees	810,461	581,810
Community Recycling Surcharge	704,514	579,936
Landfill Gas Sales	2,614,604	2,567,710
Total Charges for Sales and Services	24,302,623	23,363,808
Other Revenue	185,843	57,375
Total Operating Revenues	24,488,466	23,421,183
OPERATING EXPENSES		
Personnel Services	9,727,457	9,382,692
Pension and OPEB On-behalf and Pension and OPEB Expenses	(347,751)	(823,234)
Supplies	987,033	1,227,156
Other Services and Charges	5,708,086	4,902,176
Amortization of Landfill Closure Costs	4,140,988	(907,592)
Charges from Other Departments	334,141	405,920
Depreciation	4,440,123	4,272,022
Total Operating Expenses	24,990,077	18,459,140
Operating Income (Loss)	(501,611)	4,962,043
NON-OPERATING REVENUES (EXPENSES)		
Investment Income	455,749	626,926
Investment Gain (Loss) on Landfill Post Closure Cash Reserve	4,670,515	5,492,439
Gain (Loss) on Disposal of Capital Assets	34,144	248,728
Loss On Impaired Assets	-	(503,770)
Intergovernmental Revenue- Pension and OPEB On-behalf	40,610	(25,546)
Interest Expense and Other Charges	(365,998)	(478,648)
Total Non-Operating Revenues (Expenses)	4,835,020	5,360,129
Income Before Contributions and Transfers	4,333,409	10,322,172
TRANSFERS		
Capital Contributions	54,179	248,030
Transfers to Other Funds:		
Municipal Service Assessment	(1,036,681)	(858,554)
Dividend	(750,000)	(232,800)
Transfers from Other funds	1,617,536	607,962
Total Transfers	(169,145)	(483,392)
Change in Net Position	4,218,443	10,086,810
Net Position, January 1, as restated	67,311,301	56,866,494
Net Position, December 31	\$ 71,529,744	\$ 66,953,304

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2020 and 2019

	2020	2019
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ 24,799,538	\$ 22,839,885
Payments to Employees	(9,357,980)	(9,261,959)
Payments to Vendors	(6,507,386)	(6,136,116)
Payments for Interfund Services Used	(334,141)	(405,920)
Net Cash from Operating Activities	8,600,031	7,035,890
CASH FLOWS FOR NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds	(1,786,681)	(1,091,354)
Due to Other Funds	-	(141,656)
Net Cash for Non-Capital Financing Activities	(1,786,681)	(1,233,010)
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(1,486,618)	(1,486,613)
Receipts from Issuance of Notes Payable	12,283,796	10,041,095
Interest Payments on Long-Term Obligations	(381,107)	(451,233)
Acquisition and Construction of Capital Assets	(20,397,750)	(14,530,211)
Landfill Post Closure Cash Reserve	(4,505,712)	(5,411,808)
Transfers from Other Funds	1,617,536	607,962
Capital Contributions	54,179	248,030
Proceeds from Disposition of Capital Assets	239,165	248,727
Net Cash for Capital and Related Financing Activities	(12,576,511)	(10,734,051)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income (Loss) Received	5,126,264	6,119,365
Net Cash from Investing Activities	5,126,264	6,119,365
Net Increase (Decrease) in Cash	(636,897)	1,188,194
Cash, January 1	11,874,315	10,686,121
Cash, December 31	\$ 11,237,418	\$ 11,874,315
COMPONENTS OF CASH		
Cash	\$ 2,475	\$ 2,475
Cash in General Cash Pool	266,901	-
Equity in Bond and Grant Capital Acquisition and Construction Pool	10,968,042	11,871,840
Cash and Cash Equivalents, December 31	\$ 11,237,418	\$ 11,874,315

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2020 and 2019

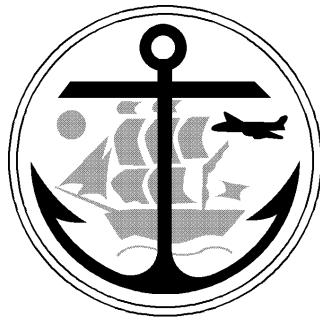
	2020	2019
RECONCILIATION OF OPERATING INCOME TO CASH FROM OPERATING ACTIVITIES:		
Operating Income	\$ (501,611)	\$ 4,962,043
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation	4,440,123	4,272,022
Amortization of Landfill Closure Costs	4,140,988	(907,592)
Pension and OPEB Relief- Noncash Expenses	40,610	(25,546)
Adjustment for Administration Costs Splits	357,997	-
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	314,261	(585,797)
Prepaid Items and Deposits	51,814	(55,254)
Net OPEB Asset	(90,867)	(12,725)
Deferred Outflows of Resources Related to Net Pension Liability	20,082	69,857
Deferred Outflows of Resources Related to Net OPEB Assets and Liability	42,555	32,754
Accounts Payable	135,919	48,470
Compensated Absences Payable	58,907	52,953
Accrued Payroll Liabilities	106,896	67,780
Unearned Revenue	(3,189)	4,499
Net Pension Liability	(395,238)	(457,293)
Net OPEB Liability	(51,629)	(373,505)
Deferred Inflows of Resources Related to Net Pension Liability	(66,776)	(71,264)
Deferred Inflows of Resources Related to Net OPEB Assets and Liability	(811)	14,488
Net Cash from Operating Activities	\$ 8,600,031	\$ 7,035,890
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	\$ 2,418,146	\$ 904,815
Contributed Capital and Equipment	54,179	248,030
Total Noncash Investing, Capital, and Financing Activities	\$ 2,472,325	\$ 1,152,845

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2020

REVENUES:	Estimated	Actual	Variance With Final Budget
Landfill Fees	\$ 21,698,035	\$ 20,173,044	\$ (1,524,991)
Hazardous Waste Fees	458,918	810,461	351,543
Community Recycle Surcharge	649,122	704,514	55,392
Landfill Gas Sales	2,000,000	2,614,604	614,604
Other Operating Revenue	213,734	185,843	(27,891)
Investment Income (Loss)	(21,000)	455,749	476,749
Investment Gain (Loss) on Landfill Post Closure Cash Reserve	530,000	4,670,515	4,140,515
Intergovernmental Revenues- Pension and OPEB On-behalf	-	40,610	40,610
Gain on Disposition of Capital Assets	50,000	34,144	(15,856)
Capital Contributions	-	54,179	54,179
Transfers from Other Funds	-	1,617,536	1,617,536
TOTAL	\$ 25,578,809	\$ 31,361,199	\$ 5,782,390

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2020

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 6,791,008	\$ 9,727,457	\$ (2,936,449)
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	(347,751)	347,751
Supplies	1,089,600	987,033	102,567
Municipal Service Assessment	1,037,612	1,036,681	931
Dividend	750,000	750,000	-
Other Services and Charges	5,303,500	5,708,086	(404,586)
Charges to Other Departments	3,905,856	334,141	3,571,715
Depreciation	5,050,000	4,440,123	609,877
Interest on Long-Term Obligations	922,586	365,998	556,588
Amortization of Landfill Closure Costs	590,000	4,140,988	(3,550,988)
TOTAL	\$ 25,440,162	\$ 27,142,756	\$ (1,702,594)



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MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Solid Waste Plant and Depreciation
December 31, 2020

	Plant			Balance 12/31/20
	Balance 1/1/20	Additions	Retirements	
CAPITAL ASSETS				
Land	\$ 14,054,980	\$ -	\$ 149,472	\$ 13,905,508
Land Improvements	79,209,528	6,354,194	-	85,563,722
Buildings	10,714,244	1,143,628	-	11,857,872
Building Improvements	1,749,777	-	-	1,749,777
Vehicles	8,957,459	1,706,605	582,220	10,081,844
Machinery and Equipment	16,233,232	3,031,553	-	19,264,785
Computer Hardware	83,846	277,692	-	361,538
Computer Software	26,455	57,587	-	84,042
Office Equipment	13,129	-	-	13,129
Total Capital Assets	131,042,650	12,571,259	731,692	142,882,217
Construction Work in Progress	3,573,848	21,856,902	12,517,080	12,913,670
TOTAL	\$ 134,616,498	\$ 34,428,161	\$ 13,248,772	\$ 155,795,887

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Solid Waste Plant and Depreciation
December 31, 2020

	Accumulated Depreciation			Balance 12/31/20	Net Book Value of Plant
	Balance 1/1/20	Additions	Retirements		
CAPITAL ASSETS					
Land	\$ -	\$ -	\$ -	\$ -	\$ 13,905,508
Land Improvements	32,528,288	1,703,139	-	34,231,427	51,332,295
Buildings	9,534,960	98,103	-	9,633,063	2,224,809
Building Improvements	606,298	58,006	-	664,304	1,085,473
Vehicles	5,754,465	977,287	526,671	6,205,081	3,876,763
Machinery and Equipment	11,481,523	1,550,920	-	13,032,443	6,232,342
Computer Hardware	75,299	43,624	-	118,923	242,615
Computer Software	26,455	9,044	-	35,499	48,543
Office Equipment	13,129	-	-	13,129	-
Total Capital Assets	60,020,417	4,440,123	526,671	63,933,869	78,948,348
Construction Work in Progress	-	-	-	-	12,913,670
TOTAL	\$ 60,020,417	\$ 4,440,123	\$ 526,671	\$ 63,933,869	\$ 91,862,018

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Net Position
December 31, 2020 and 2019

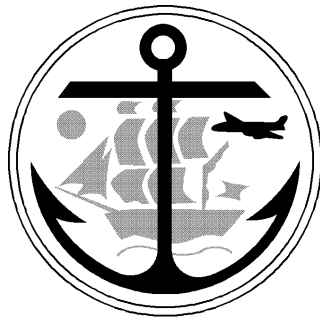
	2020	2019
CURRENT ASSETS		
Cash	\$ 650	\$ 650
Equity in General Cash Pool	11,695,973	5,556,768
Capital Acquisition and Construction Accounts	-	-
Accrued Interest on Investments	57,237	26,976
Accounts Receivable, Net	1,096,459	1,184,694
Prepaid Items and Deposits	181,238	55,117
Parts Inventory	329,025	329,025
Total Current Assets	<u>13,360,582</u>	<u>7,153,230</u>
NON-CURRENT ASSETS		
Assets Held for Resale	242,093	242,093
Net OPEB Asset	169,934	16,161
Capital Assets:		
Capital Assets, at Cost	325,879,588	323,990,878
Less: Accumulated Depreciation	<u>(145,686,194)</u>	<u>(138,343,228)</u>
Net Capital Assets	<u>180,193,394</u>	<u>185,647,650</u>
Construction Work in Progress	<u>101,668,454</u>	<u>50,311,866</u>
Total Capital Assets	<u>281,861,848</u>	<u>235,959,516</u>
Total Unrestricted Non-Current Assets	<u>282,273,875</u>	<u>236,217,770</u>
Restricted Assets:		
Restricted Cash- Settlement Set Aside	1,950,000	1,950,000
Investments Held for Debt Service	7,967,418	-
Investments Held for Capital Project	19,993,096	-
Intergovernmental Receivables	<u>15,734,197</u>	<u>24,828,730</u>
Total Restricted Non-Current Assets	<u>45,644,711</u>	<u>26,778,730</u>
Total Non-Current Assets	<u>327,918,586</u>	<u>262,996,500</u>
Total Assets	<u>341,279,168</u>	<u>270,149,730</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows Related to Net Pension Liability	200,034	180,380
Deferred Outflows Related to Net OPEB Asset and Liability	<u>100,458</u>	<u>131,828</u>
Total Deferred Outflows of Resources	<u>300,492</u>	<u>312,208</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 341,579,660</u>	<u>\$ 270,461,938</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Net Position
December 31, 2020 and 2019

	2020	2019
CURRENT LIABILITIES		
Accounts Payable	\$ 843,844	\$ 661,831
Capital Acquisition and Construction Accounts and Retainages Payable	5,936,045	7,103,142
Compensated Absences Payable	160,155	159,050
Accrued Payroll Liabilities	122,197	84,194
Accrued Interest Payable	187,939	85,663
Total Current Liabilities	7,250,180	8,093,880
NON-CURRENT LIABILITIES		
Other Non-Current Liabilities	1,761,154	1,774,678
Compensated Absences Payable	145,855	138,624
Bonds Payable	65,095,000	-
Bonds Premium	4,096,345	-
Net Pension Liability	2,019,032	2,065,214
Net OPEB Liability	2,948	67,855
Notes Payable	-	40,000,000
Total Non-Current Liabilities	73,120,334	44,046,371
Total Liabilities	80,370,514	52,140,251
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Net Pension Liability	-	105,916
Deferred Inflows Related to Net OPEB Asset and Liability	135,468	84,812
Total Deferred Inflows of Resources	135,468	190,728
NET POSITION		
Net Investment in Capital Assets	232,663,599	195,959,516
Restricted for Capital Construction	11,748,152	19,675,588
Restricted for Debt Service	7,967,418	-
Unrestricted	8,694,509	2,495,855
Total Net Position	261,073,678	218,130,959
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 341,579,660	\$ 270,461,938

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For The Years Ended December 31, 2020 and 2019

	2020	2019
OPERATING REVENUES		
Charges for Sales and Services:		
Dockage	\$ 1,270,139	\$ 1,370,086
Wharfage, Dry Bulk	210,837	141,102
Wharfage, Liquid Bulk	2,961,881	1,764,856
Wharfage, General Cargo	3,932,954	3,780,750
Storage Revenue	272,130	234,381
Office Rental	104,886	108,659
Utilities	27,705	41,688
Miscellaneous	118,894	438,726
Total Charges for Sales and Services	8,899,426	7,880,248
Other:		
Crane Rentals	124,502	113,060
Industrial Park Lease Rentals	4,442,927	4,440,847
POL Value Yard Fees	328,210	281,832
Total Other	4,895,639	4,835,739
Total Operating Revenues	13,795,065	12,715,987
OPERATING EXPENSES		
Operations:		
Personnel Services	2,673,287	2,565,643
Pension and OPEB On-behalf and Pension and OPEB Expenses	(241,788)	(748,004)
Supplies	133,150	142,924
Other Services and Charges	5,098,797	5,326,655
Charges from Other Departments	1,113,852	985,148
Total Operations	8,777,298	8,272,366
Depreciation	7,445,147	7,126,617
Total Operating Expenses	16,222,445	15,398,983
Operating Loss	(2,427,380)	(2,682,996)
NON-OPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- Pension and OPEB On-behalf	66,618	(32,445)
Investment Income-Short Term Investments	458,510	1,394,025
Security Fees	1,494,782	1,496,703
Right-of-Way Fees	186,668	192,445
Interest on Long-Term Obligations	(791,410)	(1,290,712)
Long-Term Debt Issuance Expense	(1,248,466)	-
Security Contract	(1,773,674)	(1,787,942)
Gain on Sale of Assets	5,775	-
Gain on Sale of Assets Held for Resale	-	249,459
Total Non-Operating Revenues (Expenses)	(1,601,197)	221,533
Loss before Contributions and Transfers	(4,028,577)	(2,461,463)
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	48,889,068	45,651,079
Transfers to Other Funds:		
Municipal Service Assessment	(1,281,973)	(1,471,199)
Dividend	(635,799)	(616,286)
Contributions to Other Funds	-	(100,000)
Total Contributions and Transfers	46,971,296	43,463,594
Change in Net Position	42,942,719	41,002,131
Net Position, January 1	218,130,959	177,128,828
Net Position, December 31	\$ 261,073,678	\$ 218,130,959



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MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2020 and 2019

	2020	2019
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ 13,883,300	\$ 12,900,302
Payments to Employees	(2,626,948)	(2,633,901)
Payments to Vendors	(5,189,579)	(5,703,558)
Internal Activity - Payments Made to Other Funds	(1,113,852)	(985,148)
Net Cash from Operating Activities	4,952,921	3,577,695
CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Transfer to Other Funds	(1,917,772)	(2,187,485)
Security Contract	(1,773,674)	(1,787,942)
Right of Way & Security Fees	1,681,450	1,689,148
Net Cash for Non-Capital Financing Activities	(2,009,996)	(2,286,279)
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Interest Payments on Long-Term Obligations	(689,134)	(1,314,410)
Acquisition and Construction of Capital Assets	(54,514,575)	(45,793,649)
Proceeds from Sale of Capital Assets	5,775	10,776
Proceeds from Sale of Assets Held for Resale	-	252,449
Proceeds from Sale of Bonds for Capital Projects	69,191,344	-
Principal Payments on Long-term Obligations	(40,000,000)	-
Financing Costs on Long-Term Obligations	(1,248,466)	-
Capital Contributions	57,983,601	28,673,854
Net Cash from (for) Capital and Related Financing Activities	30,728,545	(18,170,980)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	428,249	1,471,498
Net Cash from Investing Activities	428,249	1,471,498
Net Increase (Decrease) in Cash	34,099,719	(15,408,066)
Cash, January 1	7,507,418	22,915,484
Cash, December 31	\$ 41,607,137	\$ 7,507,418
COMPONENTS OF CASH		
Cash	\$ 650	\$ 650
Cash in General Cash Pool	11,695,973	5,556,768
Cash legal settlement set aside	1,950,000	1,950,000
Cash for Debt Service	7,967,418	-
Cash for Capital Construction	19,993,096	-
Cash, December 31	\$ 41,607,137	\$ 7,507,418

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2020 and 2019

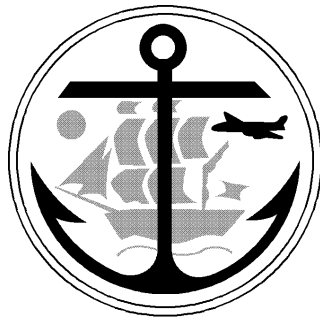
	<u>2020</u>	<u>2019</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating Loss	\$ (2,427,380)	\$ (2,682,996)
Adjustments to Reconcile Operating Loss to Net Cash Flows from Operating Activities:		
Depreciation	7,445,147	7,126,617
Pension and OPEB Relief- Noncash Expenses	66,618	(32,445)
Changes in Assets, Deferred Outflows of Resources, Deferred Inflows of Resources and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	88,235	184,315
Prepaid Items and Deposits	(126,121)	21,085
Net OPEB Asset	(153,773)	(16,161)
Deferred Outflows of Resources Related to Pensions	(19,654)	62,108
Deferred Outflows of Resources Related to Net OPEB Assets and Liabilities	31,370	24,447
Accounts Payable	182,013	(241,540)
Compensated Absences Payable	8,336	(19,581)
Net Pension Liability	(46,182)	(319,088)
Net OPEB Liability	(64,907)	(420,754)
Other Non-Current Liabilities	(13,524)	(13,524)
Accrued Payroll Liability	38,003	(48,677)
Deferred Inflows of Resources Related to Pensions	(105,916)	46,075
Deferred Inflows of Resources Related to Net OPEB Assets and Liabilities	50,656	(92,186)
Net Cash Flows From Operating Activities	<u>\$ 4,952,921</u>	<u>\$ 3,577,695</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	\$ 5,936,045	\$ 7,103,142
Conveyed Assets Held for Resale	242,093	242,093
Capital Contributions	15,734,197	24,828,730
Total Noncash Investing, Capital, and Financing Activities	<u>\$ 21,912,335</u>	<u>\$ 32,173,965</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2020

	Estimated	Actual	Variance With Final Budget
REVENUES:			
Dockage	\$ 1,610,413	\$ 1,270,139	\$ (340,274)
Wharfage, Dry Bulk	172,029	210,837	38,808
Wharfage, Liquid Bulk	2,185,067	2,961,881	776,814
Wharfage, General Cargo	3,462,981	3,932,954	469,973
Storage Revenue	229,722	272,130	42,408
Office Rental	40,000	104,886	64,886
Utilities	44,704	27,705	(16,999)
Crane Rentals	56,500	124,502	68,002
Industrial Park Lease Rentals	4,741,194	4,442,927	(298,267)
Cash Pools Short-Term Int	437,000	-	(437,000)
Investment Income - Short-term Investments	100,000	458,510	358,510
Right-of-Way Fees	173,000	186,668	13,668
POL Value Yard Fees	291,696	328,210	36,514
Security Fees	1,477,975	1,494,782	16,807
Gain on Sale of Assets	-	5,775	5,775
Intergovernmental Revenues- Pension and OPEB On-behalf	-	66,618	66,618
Capital Contributions	-	48,889,068	48,889,068
Miscellaneous	233,025	118,894	(114,131)
TOTAL	<u>\$ 15,255,306</u>	<u>\$ 64,896,486</u>	<u>\$ 49,641,180</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2020

	Authorizations	Actual	Variance With Final Budget
EXPENSES:			
Personnel Services	\$ 2,932,004	\$ 2,673,287	\$ 258,717
Pension and OPEB on On-behalf and Pension and OPEB Expenses	-	(241,788)	241,788
Supplies	235,300	133,150	102,150
Other Services and Charges	6,699,466	5,098,797	1,600,669
Charges from Other Departments	1,195,050	1,113,852	81,198
Municipal Service Assessment	1,281,973	1,281,973	-
Depreciation	7,187,791	7,445,147	(257,356)
Interest on Long-Term Obligation	1,280,486	791,410	489,076
Long-term Debt Issuance Expense	-	1,248,466	(1,248,466)
Security Contract	-	1,773,674	(1,773,674)
Dividend	767,923	635,799	132,124
TOTAL	<u>\$ 21,579,993</u>	<u>\$ 21,953,767</u>	<u>\$ (373,774)</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Port Plant and Depreciation
For The Year Ended December 31, 2020

	Plant			
	Balance 1/1/20	Additions	Retirements	Balance 12/31/20
CAPITAL ASSETS				
Land	\$ 38,439,460	\$ -	\$ -	\$ 38,439,460
Infrastructure	130,042,145	-	-	130,042,145
Buildings	7,069,156	-	-	7,069,156
Building Improvements	377,334	-	-	377,334
Land Improvements	134,639,909	1,468,305	102,181	136,006,033
Vehicles	1,274,969	29,500	-	1,304,469
Machinery and Equipment	11,816,811	339,393	-	12,156,204
Computer Equipment	158,896	23,608	-	182,504
Computer Software	86,067	130,085	-	216,152
Office Equipment	64,787	-	-	64,787
Art	21,344	-	-	21,344
Total Capital Assets	323,990,878	1,990,891	102,181	325,879,588
Construction Work in Progress	50,311,866	52,785,861	1,429,273	101,668,454
TOTAL	\$ 374,302,744	\$ 54,776,752	\$ 1,531,454	\$ 427,548,042

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Port Plant and Depreciation
For The Year Ended December 31, 2020

	Accumulated Depreciation			Balance 12/31/20	Net Book Value of Plant
	Balance 1/1/20	Additions	Retirements		
CAPITAL ASSETS					
Land	\$ -	\$ -	\$ -	\$ -	\$ 38,439,460
Infrastructure	91,468,063	2,226,724	-	93,694,787	36,347,358
Buildings	4,448,965	134,420	-	4,583,385	2,485,771
Building Improvements	360,815	729	-	361,544	15,790
Land Improvements	30,344,351	4,503,335	102,181	34,745,505	101,260,528
Vehicles	820,611	99,491	-	920,102	384,367
Machinery and Equipment	10,690,663	453,327	-	11,143,990	1,012,214
Computer Equipment	126,197	11,267	-	137,464	45,040
Computer Software	18,776	15,854	-	34,630	181,522
Office Equipment	64,787	-	-	64,787	-
Art	-	-	-	-	21,344
Total Capital Assets	138,343,228	7,445,147	102,181	145,686,194	180,193,394
Construction Work in Progress	-	-	-	-	101,668,454
TOTAL	\$ 138,343,228	\$ 7,445,147	\$ 102,181	\$ 145,686,194	\$ 281,861,848

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Annual Operating Revenue Relationships
For the Years Ended December 31, 2020

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Total Tonnage	3,498,171	3,497,845	3,948,665	4,265,763	4,704,101
Operating Revenues	\$ 12,386,713	\$ 12,325,712	\$ 12,325,712	\$ 12,715,739	\$ 13,795,065
Average Revenue Per Ton	\$ 4	\$ 4	\$ 3	\$ 3	\$ 3



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MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Net Position
December 31, 2020 and 2019

	2020	2019
CURRENT ASSETS		
Cash	\$ 200	\$ 200
Equity in General Cash Pool	1,355,132	1,309,830
Intergovernmental Receivables	134,566	39,342
Accounts Receivable	5,391	4,293
Prepaid Items	2,972	13,336
Total Current Assets	<u>1,498,261</u>	<u>1,367,001</u>
NON-CURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	117,093,145	114,384,226
Less: Accumulated Depreciation	<u>(33,567,795)</u>	<u>(30,478,194)</u>
Net Capital Assets	<u>83,525,350</u>	<u>83,906,032</u>
Construction Work in Progress	1,403,103	1,695,796
Net OPEB Asset	61,453	5,036
Restricted Intergovernmental Receivables	1,759,989	1,776,137
Total Non-Current Assets	<u>86,749,895</u>	<u>87,383,001</u>
Total Assets	<u>88,248,156</u>	<u>88,750,002</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows Related to Net Pension Liability	72,338	56,208
Deferred Outflows Related to Net OPEB Asset and Liability	36,329	41,079
Total Deferred Outflows of Resources	<u>108,667</u>	<u>97,287</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>88,356,823</u>	<u>88,847,289</u>
CURRENT LIABILITIES		
Accounts Payable	31,994	35,969
Accrued Payroll Liabilities	49,692	38,687
Compensated Absences Payable	77,905	71,597
Security Deposits	6,182	6,182
Unearned Revenues	15,725	28,343
Capital Acquisition and Construction Accounts and Retainages Payable	390,879	625,706
Total Current Liabilities	<u>572,377</u>	<u>806,484</u>
NON-CURRENT LIABILITIES		
Compensated Absences Payable	22,370	-
Net Pension Liability	730,142	643,536
Net OPEB Liability	1,066	21,144
Total Non-Current Liabilities	<u>753,578</u>	<u>664,680</u>
Total Liabilities	<u>1,325,955</u>	<u>1,471,164</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Net Pension Liability	-	33,005
Deferred Inflows Related to Net OPEB Asset and Liability	48,989	26,428
Total Deferred Inflows of Resources	<u>48,989</u>	<u>59,433</u>
NET POSITION		
Net Investment in Capital Assets	84,928,453	85,601,828
Restricted for Capital Acquisitions and Construction	1,759,989	1,776,137
Unrestricted	293,437	(61,273)
Total Net Position	<u>86,981,879</u>	<u>87,316,692</u>
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION	<u>\$ 88,356,823</u>	<u>\$ 88,847,289</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES		
Charges for Services	\$ 1,696,885	\$ 1,579,187
Total Operating Revenues	<u>1,696,885</u>	<u>1,549,760</u>
OPERATING EXPENSES		
Personnel Services	1,201,249	1,189,543
Pension and OPEB On-behalf and Pension and OPEB Expenses	12,378	(602,395)
Supplies	121,756	87,363
Other Services and Charges	459,422	316,456
Charges to Other Departments	284,763	200,385
Depreciation	3,089,601	2,706,611
Total Operating Expenses	<u>5,169,169</u>	<u>3,897,963</u>
Operating Loss	(3,472,284)	(2,348,203)
NON-OPERATING REVENUES		
Intergovernmental Revenues- Non-capital	183,355	117,550
Intergovernmental Revenue- Pension and OPEB On-behalf	24,091	(10,110)
Investment Income (Loss)	25,517	(44,151)
Non-Operating Revenues	<u>232,963</u>	<u>63,289</u>
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	2,967,099	3,880,822
Municipal Service Assessment	(62,591)	(54,021)
Total Contributions and Transfers	<u>2,904,508</u>	<u>3,826,801</u>
Change in Net Position	(334,813)	1,571,314
Net Position, January 1	87,316,692	85,745,378
Net Position, December 31	<u>\$ 86,981,879</u>	<u>\$ 87,316,692</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2020 and 2019

	2020	2019
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ 1,683,169	\$ 1,532,066
Payments to Employees	(1,161,566)	(1,169,417)
Payments to Vendors	(574,789)	(410,901)
Payments for Interfund Services Used	(284,763)	(200,385)
Net Cash for Operating Activities	(337,949)	(248,637)
CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Intergovernmental Revenues	88,131	117,157
Transfers to Other Funds	(62,591)	(54,021)
Due to Other Funds	-	(3,890,692)
Net Cash from (for) Non-Capital Financing Activities	25,540	(3,827,556)
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(2,651,053)	(3,741,443)
Capital Contributions	2,983,247	9,171,617
Net Cash from Capital and Related Financing Activities	332,194	5,430,174
CASH FLOWS FROM (FOR) INVESTING ACTIVITIES		
Investment Income Received	25,517	(44,151)
Net Cash from (for) Investing Activities	25,517	(44,151)
Net Increase in Cash	45,302	1,309,830
Cash, January 1	1,310,030	200
Cash, December 31	\$ 1,355,332	\$ 1,310,030
COMPONENTS OF CASH:		
Cash	\$ 200	\$ 200
Cash in General Cash Pool	1,355,132	1,309,830
Cash and Cash Equivalents, December 31	\$ 1,355,332	\$ 1,310,030
RECONCILIATION OF OPERATING LOSS TO NET CASH FOR OPERATING ACTIVITIES:		
Operating Loss	\$ (3,472,284)	\$ (2,318,776)
Adjustments to Reconcile Operating Loss to Net Cash for Operating Activities:		
Depreciation Expense	3,089,601	2,706,611
Pension and OPEB Relief- Noncash Expenses	24,091	(10,110)
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(1,098)	(3,297)
Prepaid Items	10,364	(11,383)
Net OPEB Asset	(56,417)	(5,036)
Deferred Outflows of Resources Related to Pensions	(16,130)	52,387
Deferred Outflows of Resources Related to OPEB	4,750	28,906
Accounts Payable	(3,975)	4,301
Accrued Payroll Liabilities	11,005	1,323
Compensated Absences Payable	28,678	18,803
Net Pension Liability	86,606	(424,238)
Net OPEB Liability	(20,078)	(197,672)
Security Deposits	-	(1,300)
Unearned Revenue	(12,618)	(42,524)
Deferred Inflows of Resources Related to Pensions	(33,005)	6,206
Deferred Inflows of Resources Related to OPEB	22,561	(52,838)
Net Cash for Operating Activities	\$ (337,949)	\$ (248,637)
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	\$ 390,879	\$ 625,706
Contributed Capital and Equipment	2,967,099	3,880,822
Total Noncash Investing, Capital, and Financing Activities	\$ 3,357,978	\$ 4,506,528

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2020

REVENUES	Estimated	Actual	Variance With Final Budget
Airport Lease Fees	\$ 800,000	\$ 730,302	\$ (69,698)
Leases and Rentals	359,000	366,691	7,691
Permanent Parking Fees	307,000	317,350	10,350
Merrill Field Fuel Fees	101,000	122,862	21,862
Medivac Taxiway Use Fees	58,000	57,948	(52)
Vehicle Parking	76,000	76,096	96
Investment Income	6,000	25,517	19,517
State Aviation Fuel Fees	24,000	24,413	413
Transient Parking Fees	14,500	6,338	(8,162)
Other	95,000	8,365	(86,635)
Capital Contributions	-	2,967,099	2,967,099
Intergovernmental Revenue- Non-capital	158,942	158,942	-
Intergovernmental Revenues- Pension and OPEB On-behalf	-	24,091	24,091
Airport Damage Recovery	-	9,297	9,297
Reimbursed Costs	-	1,635	1,635
TOTAL	\$ 1,999,442	\$ 4,896,946	\$ 2,897,504

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2020

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 1,105,218	\$ 1,201,249	\$ (96,031)
Pension and OPEB On-behalf and Pension and OPEB Expense	-	12,378	(12,378)
Supplies	116,000	121,756	(5,756)
Municipal Service Assessment	62,591	62,591	-
Other Services and Charges	609,633	459,422	150,211
Charges from Other Departments	236,788	284,763	(47,975)
Depreciation	3,040,321	3,089,601	(49,280)
TOTAL	\$ 5,170,551	\$ 5,231,760	\$ (61,209)

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Airport Plant and Depreciation
December 31, 2020

	Municipal Airport Plant			
	Balance 1/1/20	Additions	Retirements	Balance 12/31/20
CAPITAL ASSETS				
Land	\$ 19,080,355	\$ -	\$ -	\$ 19,080,355
Land Improvements	23,480,662	12,563	-	23,493,225
Infrastructure	57,650,611	2,624,809	-	60,275,420
Buildings	7,018,023	-	-	7,018,023
Building Improvements	2,179,443	-	-	2,179,443
Vehicles	712,986	-	-	712,986
Machinery and Equipment	4,138,831	-	-	4,138,831
Computer Software	65,436	-	-	65,436
Computer Equipment	30,491	71,547	-	102,038
Office Furniture and Fixtures	27,388	-	-	27,388
Total Capital Assets	114,384,226	2,708,919	-	117,093,145
Construction Work in Progress	1,695,796	2,344,679	2,637,372	1,403,103
TOTAL	\$ 116,080,022	\$ 5,053,598	\$ 2,637,372	\$ 118,496,248

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Airport Plant and Depreciation
December 31, 2020

	Accumulated Depreciation			Balance 12/31/20	Net Book Value of Plant
	Balance 1/1/20	Additions	Retirements		
CAPITAL ASSETS					
Land	\$ -	\$ -	\$ -	\$ -	\$ 19,080,355
Land Improvements	6,330,142	783,402	-	7,113,544	16,379,681
Infrastructure	13,768,940	1,947,959	-	15,716,899	44,558,521
Buildings	5,203,044	86,901	-	5,289,945	1,728,078
Building Improvements	664,137	72,649	-	736,786	1,442,657
Vehicles	712,986	-	-	712,986	-
Machinery and Equipment	3,684,074	192,372	-	3,876,446	262,385
Computer Software	65,436	-	-	65,436	-
Computer Equipment	22,048	6,318	-	28,366	73,672
Office Furniture and Fixtures	27,388	-	-	27,388	-
Total Capital Assets	30,478,195	3,089,601	-	33,567,796	83,525,349
Construction Work in Progress	-	-	-	-	1,403,103
TOTAL	\$ 30,478,195	\$ 3,089,601	\$ -	\$ 33,567,796	\$ 84,928,452

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Comparative Statements of Net Position
December 31, 2020 and 2019

	2020	2019
CURRENT ASSETS		
Equity in General Cash Pool	\$ 804,353	\$ -
Accounts Receivable, net	490,990	-
Total Current Assets	1,295,343	-
NON-CURRENT ASSETS		
Accounts Receivable, net	104,460,685	-
Restricted Assets:		
Restricted Cash- Investments	3,000,000	-
Total Non-current Asset	107,460,685	-
PLANT		
Plant in Service, at Cost	8,443,889	-
Less: Accumulated Depreciation	(3,412,398)	-
Net Plant in Service	5,031,491	-
Construction Work in Progress	3,143,418	-
Net Plant in Service	8,174,909	-
TOTAL ASSETS	\$ 116,930,937	\$ -
LIABILITIES		
Accounts Payable	\$ 25,072	\$ -
Capital Acquisition Accounts Payable	260,527	-
Total Liabilities	285,599	-
DEFERRED INFLOWS OF RESOURCES		
Installment Sale of Electric Utility	104,460,685	-
Total Deferred Inflows of Resources	104,460,685	-
NET POSITION		
Net Investment in Capital Assets	8,174,909	-
Restricted	3,000,000	-
Unrestricted	1,009,744	-
Total Net Position	12,184,653	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 116,930,937	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Comparative Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2020 and 2019

	2020	2019
OPERATING REVENUES:		
Wholesale Power Sales	\$ 680,761	\$ -
Total Operating Revenues	680,761	-
OPERATING EXPENSES:		
Operations:		
Production	6,970	-
Administrative and General	18,102	-
Total Operations	25,072	-
Depreciation	38,655	-
Total Operating Expenses	63,727	-
 Operating Income	 617,034	 -
NON-OPERATING REVENUES:		
Investment Income	23,962	-
Installment Sale	290,620	-
Total Non-Operating Revenues	314,582	-
 Total Income before Contributions and Transfers	 931,616	 -
TRANSFERS		
Transfers from Other Funds	11,253,037	-
Total Contributions and Transfers	11,253,037	-
 Change in Net Position	 12,184,653	 -
Net Position, January 1	-	-
Net Position, December 31	\$ 12,184,653	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2020 and 2019

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from CEA and MEA	\$ 189,771	\$ -
Net Cash from Operating Activities	189,771	-
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers from Other Funds	3,300,000	-
Other Non-operating Revenue	290,620	-
Net Cash from Non-Capital and Related Financing Activities	3,590,620	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	23,962	-
Net Cash from Investing Activities	23,962	-
Net Increase in Cash	3,804,353	-
Cash, January 1	-	-
Cash, December 31	\$ 3,804,353	\$ -
CASH AND CASH EQUIVALENTS		
Equity in General Cash Pool	804,353	-
Restricted Cash- Investments	3,000,000	-
Cash and Cash Equivalents, December 31	\$ 3,804,353	\$ -
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES		
Operating Income	\$ 617,034	\$ -
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation	38,655	-
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(490,990)	-
Accounts Payable	25,072	-
Net Cash from Operating Activities	189,771	-
Non-Cash Investing, Capital and Financing Activities		
Transfers of Capital Assets	7,953,037	-
Capital Purchases on Account	260,527	-
Total Noncash Investing, Capital and Financial Activities	\$ 8,213,564	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2020

	<u>Estimated</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
REVENUES:			
Wholesale Power Sales	\$ 1,937,868	\$ 680,761	\$ (1,257,107)
Installment Sales	322,894	290,620	(32,274)
Investment Income	-	23,962	23,962
Transfers from Other Funds	3,300,000	11,253,037	7,953,037
TOTAL	<u>\$ 5,560,762</u>	<u>\$ 12,248,380</u>	<u>\$ 6,687,618</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2020

	<u>Authorizations</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
EXPENSES:			
Production	\$ 502,325	\$ 6,970	\$ 495,355
Administrative and General Expense	68,750	18,102	50,648
Depreciation	87,500	38,655	48,845
Transfer to Other Funds	1,602,187	-	1,602,187
TOTAL	<u>\$ 2,260,762</u>	<u>\$ 63,727</u>	<u>\$ 2,197,035</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Detail Schedule of Plant, Depreciation, Depletion and Amortization
For the Year Ended December 31, 2020

	Plant			Balance 12/31/20
	Balance 1/1/20	Additions	Deletions	
HYDROELECTRIC PLANT IN SERVICE				
Structures and Improvements	\$ -	\$ 7,763,469	\$ -	\$ 7,763,469
Accessory Equipment	-	280,401	-	280,401
Miscellaneous Power Plant Equipment	-	292,307	-	292,307
Roads, Railroads, and Bridges	-	107,712	-	107,712
Total Hydroelectric Plant in Service	-	8,443,889	-	8,443,889
Construction Work in Progress	-	3,027,566	-	3,027,566
TOTAL PLANT	\$ -	\$ 11,471,455	\$ -	\$ 11,471,455

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Detail Schedule of Plant, Depreciation, Depletion and Amortization
For the Year Ended December 31, 2020

	Accumulated Depreciation			Balance 12/31/20	Net Book Value Plant
	Balance 1/1/20	Additions	Deletions		
HYDROELECTRIC PLANT IN SERVICE					
Structures and Improvements	\$ -	\$ 3,237,947	\$ -	\$ 3,237,947	\$ 4,525,522
Accessory Equipment	-	56,377	-	56,377	224,024
Miscellaneous Power Plant Equipment	-	10,663	-	10,663	281,644
Roads, Railroads, and Bridges	-	11,444	-	11,444	96,268
Total Hydroelectric Plant in Service	-	3,316,431	-	3,316,431	5,127,458
Construction Work in Progress	-	-	-	-	3,027,566
TOTAL PLANT	\$ -	\$ 3,316,431	\$ -	\$ 3,316,431	\$ 8,155,024

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Comparative Statements of Net Position
December 31, 2020 and 2019

	2020	2019
CURRENT ASSETS		
Equity in General Cash Pool	\$ 1,603,563	\$ 3,174,945
Capital Acquisition and Construction Accounts	5,992,018	4,195,193
Automotive Parts and Fuel Inventories, at Cost	431,825	256,284
Total Current Assets	8,027,406	7,626,422
NON-CURRENT ASSETS		
Net OPEB Asset	297,948	26,453
Capital Assets, at Cost	67,847,748	66,516,510
Less: Accumulated Depreciation	(52,062,258)	(49,015,639)
Net Capital Assets	15,785,490	17,500,871
Capital Acquisitions in Progress	1,481,272	353,982
Total Non-Current Assets	17,564,710	17,881,306
Total Assets	25,592,116	25,507,728
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows Related to Net Pension Liability	350,721	295,247
Deferred Outflows Related to Net OPEB Asset and Liability	176,134	215,777
Total Deferred Outflows of Resources	526,855	511,024
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	26,118,971	26,018,752
CURRENT LIABILITIES		
Accounts Payable	323,996	197,103
Accrued Payroll Liabilities	164,412	123,842
Capital Acquisition Accounts Payable	86,236	18,886
Due to Heritage Land Bank Fund	85,000	85,000
Compensated Absences Payable	211,148	218,776
Unearned Revenue	51,625	81,825
Total Current Liabilities	922,417	725,432
NON-CURRENT LIABILITIES		
Advance from Heritage Land Bank Fund	1,020,000	1,105,000
Compensated Absences Payable	65,788	31,790
Net Pension Liability	3,539,988	3,380,362
Net OPEB Liability	5,170	111,066
Total Non-Current Liabilities	4,630,946	4,628,218
Total Liabilities	5,553,363	5,353,650
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Net Pension Liability	-	173,363
Deferred Inflows Related to Net OPEB Asset and Liability	237,517	138,821
Total Deferred Inflows of Resources	237,517	312,184
NET POSITION		
Net Investment in Capital Assets	17,266,762	17,854,853
Unrestricted	3,061,329	2,498,065
Total Net Position	20,328,091	20,352,918
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 26,118,971	\$ 26,018,752

MUNICIPALITY OF ANCHORAGE, ALASKA
 Equipment Maintenance Fund
 Comparative Statements of Revenues, Expenses, and Changes in Fund Net Position
 For the Years Ended December 31, 2020 and 2019

	2020	2019
OPERATING REVENUES		
Charges for Services - Intragovernmental Billings	\$ 10,918,245	\$ 10,676,228
Total Operating Revenues	10,918,245	10,676,228
OPERATING EXPENSES		
Personnel Services	4,564,985	4,423,209
Pension and OPEB On-behalf and Pension and OPEB Expenses	(191,461)	(735,273)
Supplies	1,951,851	1,544,658
Other Services and Charges	205,043	239,850
Charges from Other Departments	1,780,475	1,653,995
Depreciation	3,304,619	3,627,660
Total Operating Expenses	11,615,512	10,754,099
Operating Loss	(697,267)	(77,871)
NON-OPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- Pension and OPEB On-behalf	116,802	(53,108)
Investment Income	292,068	346,400
Interest Expense	(67,233)	(70,072)
Gain (Loss) on Disposition of Capital Assets	(53,031)	19,987
Other Revenue	33,834	179,469
Total Non-operating Revenues (Expenses)	322,440	422,676
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	-	128,053
Transfers from Other Funds	350,000	202,003
Transfers to Other Funds	-	(50,000)
Total Contributions and Transfers	350,000	280,056
Change in Net Position	(24,827)	624,861
Net Position, January 1	20,352,918	19,728,057
Net Position, December 31	\$ 20,328,091	\$ 20,352,918

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2020 and 2019

	2020	2019
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 10,921,879	\$ 10,937,522
Payments to Employees	(4,498,045)	(4,374,863)
Payments to Vendors	(2,205,542)	(2,041,807)
Payments for Interfund Services Used	(1,780,475)	(1,653,995)
Net Cash from Operating Activities	2,437,817	2,866,857
CASH FLOWS FOR NON-CAPITAL FINANCING ACTIVITIES		
Transfer to Other Funds	-	(50,000)
Net Cash for Non-capital Financing Activities	-	(50,000)
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(2,725,313)	(2,229,182)
Interest Expense on Interfund Loan	(67,233)	(70,072)
Principal Payments on Interfund Loan	(85,000)	(85,000)
Transfers from Other Funds	350,000	202,003
Proceeds from the Sale or Disposition of Capital Assets	23,104	198,758
Net Cash for Capital and Related Financing Activities	(2,504,442)	(1,983,493)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	292,068	346,400
Net Cash from Investing Activities	292,068	346,400
Net Increase in Cash	225,443	1,179,764
Cash, January 1	7,370,138	6,190,374
Cash, December 31	\$ 7,595,581	\$ 7,370,138
COMPONENTS OF CASH		
Cash in General Cash Pool	\$ 1,603,563	\$ 3,174,945
Equity in Bond and Grant Capital Acquisition and Construction Pool	5,992,018	4,195,193
Cash and Cash Equivalents, December 31	\$ 7,595,581	\$ 7,370,138
RECONCILIATION OF OPERATING LOSS TO NET CASH FROM OPERATING ACTIVITIES		
Operating Loss	\$ (697,267)	\$ (77,871)
Adjustments to Reconcile Operating Loss to Net Cash from Operating Activities:		
Depreciation	3,304,619	3,627,660
Pension and OPEB Relief- Noncash Expense	116,802	(53,108)
Other Revenues	33,834	179,469
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Inventories	(175,541)	21,793
Net OPEB Asset	(271,495)	(26,453)
Deferred Outflows of Resources Related to Pensions	(55,474)	57,915
Deferred Outflows of Resources Related to OPEB	39,643	11,823
Accounts Payable	126,893	(279,092)
Accrued Payroll Liabilities	40,570	7,118
Compensated Absences Payable	26,370	41,228
Unearned Revenue	(30,200)	81,825
Net Pension Liability	159,626	(92,153)
Net OPEB Liability	(105,896)	(600,547)
Deferred Inflows of Resources Related to Pensions	(173,363)	86,210
Deferred Inflows of Resources Related to OPEB	98,696	(118,960)
Net Cash from Operating Activities	\$ 2,437,817	\$ 2,866,857
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	\$ 86,236	\$ 18,886
Contributed Capital and Equipment	-	128,053
Total Noncash Investing, Capital, and Financing Activities	\$ 86,236	\$ 146,939

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2020

REVENUES	Estimated	Actual	Variance With Final Budget
Intragovernmental Billings	\$ 10,522,932	\$ 10,918,245	\$ 395,313
Intergovernmental Revenue- Pension and OPEB On-behalf	-	116,802	116,802
Investment Income	74,000	292,068	218,068
Gain (Loss) on Disposition of Capital Assets	125,000	(53,031)	(178,031)
Transfers from Other Funds	-	350,000	350,000
Other Revenue	148,600	33,834	(114,766)
TOTAL	\$ 10,870,532	\$ 11,657,918	\$ 787,386

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2020

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 4,607,046	\$ 4,564,985	\$ 42,061
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	(191,461)	191,461
Supplies	2,068,886	1,951,851	117,035
Other Services and Charges	215,000	205,043	9,957
Charges from Other Departments	1,901,498	1,780,475	121,023
Interest Expense	-	67,233	(67,233)
Depreciation	6,253,958	3,304,619	2,949,339
TOTAL	\$ 15,046,388	\$ 11,682,745	\$ 3,363,643

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Equipment Maintenance Capital Assets and Depreciation
December 31, 2020

CAPITAL ASSETS	Capital Assets			Balance 12/31/20
	Balance 1/1/19	Additions	Retirements	
Land	\$ 3,105,964	\$ -	\$ -	\$ 3,105,964
Buildings	3,111,272	-	-	3,111,272
Building Improvements	399,670	-	-	399,670
Vehicles	47,373,035	1,478,373	241,159	48,610,249
Machinery and Equipment	12,340,524	187,000	90,259	12,437,265
Office Equipment	186,046	-	2,717	183,329
Total Capital Assets	66,516,511	1,665,373	334,135	67,847,749
Capital Acquisitions in Progress	353,982	2,792,662	1,665,373	1,481,271
TOTAL	\$ 66,870,493	\$ 4,458,035	\$ 1,999,508	\$ 69,329,020

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Equipment Maintenance Capital Assets and Depreciation
December 31, 2020

CAPITAL ASSETS	Accumulated Depreciation			Balance 12/31/20	Net Book Value of Capital Assets
	Balance 1/1/19	Additions	Retirements		
Land	\$ -	\$ -	\$ -	\$ -	\$ 3,105,964
Buildings	648,560	98,061	-	746,621	2,364,651
Building Improvements	51,069	13,322	-	64,391	335,279
Vehicles	40,493,017	1,908,183	165,026	42,236,174	6,374,075
Machinery and Equipment	7,643,783	1,282,407	90,258	8,835,932	3,601,333
Office Equipment	179,210	2,646	2,717	179,139	4,190
Total Capital Assets	49,015,639	3,304,619	258,001	52,062,257	15,785,492
Capital Acquisitions in Progress	-	-	-	-	1,481,271
TOTAL	\$ 49,015,639	\$ 3,304,619	\$ 258,001	\$ 52,062,257	\$ 17,266,763

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Net Position (Deficit)
December 31, 2020 and 2019

	2020	2019
CURRENT ASSETS		
Prepaid Items	\$ 2,327,321	\$ 1,776,938
Total Current Assets	2,327,321	1,776,938
NON-CURRENT ASSETS		
Net OPEB Asset	724,292	52,017
Capital Assets, at Cost	124,590,955	123,018,079
Less: Accumulated Depreciation and Amortization	(64,340,514)	(54,672,705)
Net Capital Assets	60,250,441	68,345,374
Capital Acquisitions in Progress	3,775,076	2,588,813
Total Non-Current Assets	64,749,809	70,986,204
Total Assets	67,077,130	72,763,142
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows related to Net Pension Liability	852,580	580,567
Deferred Outflows related to Net OPEB Asset and Liability	428,172	424,299
Total Deferred Outflows of Resources	1,280,752	1,004,866
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	68,357,882	73,768,008
CURRENT LIABILITIES		
Accounts Payable	1,330,633	1,517,458
Accrued Payroll Liabilities	397,699	269,632
Capital Acquisition and Construction Accounts and Retainage Payable	475,289	477,682
Compensated Absences Payable	507,385	515,855
Due to Area Wide General Fund	22,940,815	18,474,259
Accrued Interest Payable	216,061	329,964
Long-Term Obligations Maturing Within One Year	8,669,866	10,053,235
Total Current Liabilities	34,537,748	31,638,085
NON-CURRENT LIABILITIES		
Compensated Absences Payable	299,482	226,611
Net Pension Obligation	8,605,491	6,647,062
Net OPEB Liability	12,569	218,398
Capital Leases Payable	23,161,394	35,300,582
Total Non-Current Liabilities	32,078,936	42,392,653
Total Liabilities	66,616,684	74,030,738
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows related to Net Pension Liability	-	340,897
Deferred Inflows related to Net OPEB Asset and Liability	577,390	272,974
Total Deferred Inflows of Resources	577,390	613,871
NET POSITION (DEFICIT)		
Net Invested in Capital Assets	32,194,257	25,580,370
Unrestricted	(31,030,449)	(26,456,971)
Total Net Position (Deficit)	1,163,808	(876,601)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION (DEFICIT)	\$ 68,357,882	\$ 73,768,008

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Revenues, Expenses, and Changes in Fund Net Position (Deficit)
For the Years Ended December 31, 2020 and 2019

	2020	2019
OPERATING REVENUES		
Charges for Sales and Services - Intergovernmental Billings	\$ 28,469,146	\$ 28,580,560
Total Operating Revenues	28,469,146	28,580,560
OPERATING EXPENSES		
Personnel Services	10,887,190	9,567,328
Pension and OPEB On-behalf and Pension and OPEB Expenses	1,051,894	(714,802)
Supplies	39,048	56,045
Other Services and Charges	7,982,447	9,857,447
Charges from Other Departments	751,235	620,371
Depreciation and Amortization:	10,054,320	9,681,484
Total Operating Expenses	30,766,134	29,067,873
Operating Loss	(2,296,988)	(487,313)
NON-OPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- Pension and OPEB On-behalf	283,936	(104,429)
Investment Loss	(1,196,793)	(978,074)
Other Revenue	527	92,867
Interest on Long-Term Obligations	(1,169,364)	(1,419,545)
Cost of Issuance	(5,750)	(5,750)
Gain (Loss) on Disposition of Capital Assets	-	20
Total Non-Operating Revenues (Expenses)	(2,087,444)	(2,414,911)
CONTRIBUTIONS AND TRANSFERS		
Transfers to Other Funds	(250,502)	(3,063)
Transfers from Other Funds	6,675,343	1,795,600
Total Contributions and Transfers	6,424,841	1,792,537
Change in Net Position (Deficit)	2,040,409	(1,109,687)
Net Position (Deficit), January 1	(876,601)	233,086
Net Position (Deficit), December 31	\$ 1,163,808	\$ (876,601)

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2020 and 2019

	2020	2019
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 28,469,146	\$ 28,580,560
Payments to Employees	(10,694,722)	(9,369,260)
Payments to Vendors	(8,758,703)	(11,457,099)
Payments for Interfund Services Used	(751,235)	(620,371)
Net Cash Provided from Operating Activities	8,264,486	7,133,830
CASH FLOWS FROM (FOR) NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Due to Other Funds	4,466,556	4,795,275
Non-Operating Cash Receipts	527	92,867
Transfers to Other Funds	(250,502)	(3,063)
Net Cash from Non-Capital and Related Financing Activities	4,216,581	4,885,079
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(15,436,511)	(10,563,254)
Interest Payments on Long-Term Obligations	(1,289,017)	(1,389,570)
Transfers from Other Funds	6,675,343	1,795,600
Acquisition and Construction of Capital Assets	(3,148,043)	(4,368,971)
Proceeds from Issuance of Debt	1,913,954	3,307,490
Proceeds from Sale or Disposition of Capital Assets	-	177,870
Net Cash for Capital and Related Financing Activities	(11,284,274)	(11,040,835)
CASH FLOWS FOR INVESTING ACTIVITIES		
Investment Income (Loss)	(1,196,793)	(978,074)
Net Cash for Investing Activities	(1,196,793)	(978,074)
Net Increase (Decrease) in Cash	-	-
Cash, January 1	-	-
Cash, December 31	\$ -	\$ -
COMPONENTS OF CASH		
Cash in General Cash Pool	\$ -	\$ -
Equity in Bond and Grant Capital Acquisition and Construction Pool	-	-
Cash and Cash Equivalents, December 31	\$ -	\$ -
RECONCILIATION OF OPERATING INCOME TO CASH FROM OPERATING ACTIVITIES		
Operating Loss	\$ (2,296,988)	\$ (487,313)
Adjustments to Reconcile Operating Income to Net Cash Provided from Operating Activities:		
Depreciation and Amortization	10,054,320	9,681,484
Pension and OPEB Relief- Noncash Expenses	283,936	(104,429)
Changes in Assets, Deferred Outflows and Inflows, and Liabilities Which Increase (Decrease) Cash:		
Net OPEB Asset	(672,275)	(52,017)
Prepaid Items and Deposits	(550,383)	(32,018)
Deferred Outflows of Resources Related to Pensions	(272,013)	48,495
Deferred Outflows of Resources Related to OPEB	(3,873)	(18,892)
Accounts Payable	(186,825)	(1,511,589)
Accrued Payroll Liabilities	128,067	10,290
Compensated Absences Payable	64,401	187,778
Net Pension Liability	1,958,429	461,723
Net OPEB Liability	(205,829)	(1,049,148)
Deferred Inflows of Resources Related to Pensions	(340,897)	185,657
Deferred Inflows of Resources Related to OPEB	304,416	(186,191)
Total Cash from Operating Activities	\$ 8,264,486	\$ 7,133,830
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	\$ 475,289	\$ 477,682
Total Non-Cash Investing, Capital, and Financing Activities	\$ 475,289	\$ 477,682

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2020

REVENUES	Estimated	Actual	Final Budget
Intergovernmental Billings	\$ 29,961,100	\$ 28,469,146	\$ (1,491,954)
Investment Loss - Short-Term Investments	(363,000)	(1,196,793)	(833,793)
Intergovernmental Revenue- Pension and OPEB On-behalf	-	283,936	283,936
Other Revenue	-	527	527
Transfers from Other Funds	-	6,675,343	6,675,343
TOTAL	\$ 29,598,100	\$ 34,232,159	\$ 4,634,059

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2020

EXPENSES	Authorizations	Actual	Final Budget
Personnel Services	\$ 11,308,465	\$ 10,887,190	\$ (421,275)
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	1,051,894	1,051,894
Supplies	31,036	39,048	8,012
Other Services and Charges	9,430,851	7,982,447	(1,448,404)
Transfers to Other Funds	-	250,502	250,502
Charges from Other Departments	758,628	751,235	(7,393)
Depreciation and Amortization	10,288,409	10,054,320	(234,089)
Interest on Long-Term Obligations	1,391,082	1,169,364	(221,718)
Cost of Issuance	11,500	5,750	(5,750)
Loss on Disposition of Capital Assets	-	44,333	44,333
TOTAL	\$ 33,219,971	\$ 32,236,083	\$ (983,888)

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Property and Equipment, Depreciation and Amortization
For the Year Ended December 31, 2020

	Property and Equipment			
	Balance 1/1/20	Additions	Retirements	Balance 12/31/20
CAPITAL ASSETS				
Computer Equipment	\$ 42,453,653	\$ 2,198,807	\$ 602,014	\$ 44,050,446
Machinery and Equipment	99,326	11,083	35,000	75,409
Office Furniture & Fixtures	43,119	-	-	43,119
Building Improvement	77,591	-	-	77,591
Intangible Assets	80,344,390	-	-	80,344,390
Total Capital Assets	123,018,079	2,209,890	637,014	124,590,955
Capital Acquisitions in Progress	2,588,813	3,383,023	2,196,760	3,775,076
TOTAL	\$ 125,606,892	\$ 5,592,913	\$ 2,833,774	\$ 128,366,031

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Property and Equipment, Depreciation and Amortization
For the Year Ended December 31, 2020

	Accumulated Depreciation and Amortization				Net Book Value of Assets Property & Equipment
	Balance 1/1/20	Additions	Retirements	Balance 12/31/20	
CAPITAL ASSETS					
Computer Equipment	\$ 36,604,262	\$ 2,012,974	\$ 351,512	\$ 38,265,724	\$ 5,784,722
Machinery and Equipment	82,437	4,321	35,000	51,758	23,651
Office Furniture & Fixtures	43,119	-	-	43,119	-
Building Improvement	18,320	2,586	-	20,906	56,685
Intangible Assets	17,924,568	8,034,439	-	25,959,007	54,385,383
Total Capital Assets	54,672,706	10,054,320	386,512	64,340,514	60,250,441
Capital Acquisitions in Progress	-	-	-	-	3,775,076
TOTAL	\$ 54,672,706	\$ 10,054,320	\$ 386,512	\$ 64,340,514	\$ 64,025,517

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Liability and Workers' Compensation Fund
 Comparative Statements of Net Deficit
 For the Years Ended December 31, 2020 and 2019

	2020	2019
CURRENT ASSETS		
Equity in General Cash Pool	\$ 12,234,710	\$ 12,369,293
Accounts Receivable, Net	15,509	15,850
Prepaid Items	762,905	603,137
Total Current Assets	13,013,124	12,988,280
NON-CURRENT ASSETS		
Advances to Other Funds	6,207,910	5,923,597
Net OPEB Asset	5,780	876
Total Non-Current Assets	6,213,690	5,924,473
Total Assets	19,226,814	18,912,753
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows Related to Net Pension Liability	6,804	9,772
Deferred Outflows Related to Net OPEB Asset and Liability	3,417	7,142
Total Deferred Outflows of Resources	10,221	16,914
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	19,237,035	18,929,667
CURRENT LIABILITIES		
Accounts Payable	29	2,371
Accrued Payroll Liabilities	12,350	8,780
Compensated Absences Payable	28,789	25,563
Claims Payable	15,163,781	15,428,701
Claims Incurred but Not Reported	3,283,151	2,761,019
Total Current Liabilities	18,488,100	18,226,434
NON-CURRENT LIABILITIES		
Compensated Absences Payable	18,169	2,664
Claims Incurred but Not Reported	7,226,576	6,148,709
Net Pension Liability	68,673	111,879
Net OPEB Liability	100	3,676
Total Non-Current Liabilities	7,313,518	6,266,928
Total Liabilities	25,801,618	24,493,362
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Net Pension Liability	-	5,738
Deferred Inflows Related to OPEB Asset and Liability	4,608	4,595
Total Deferred Inflows of Resources	4,608	10,333
NET DEFICIT		
Unrestricted	(6,569,191)	(5,574,028)
Total Net Deficit	(6,569,191)	(5,574,028)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET DEFICIT	\$ 19,237,035	\$ 18,929,667

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Liability and Workers' Compensation Fund
 Comparative Statements of Revenues, Expenses and Changes in Net Deficit
 For the Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES		
Premium Revenue	\$ 11,612,253	\$ 10,807,276
Other Revenue	7,077	7,378
Total Operating Revenues	<u>11,619,330</u>	<u>10,814,654</u>
OPERATING EXPENSES		
Personnel Services	529,050	355,949
Pension and OPEB On-behalf and Pension and OPEB Expenses	(48,452)	(175,245)
Supplies	4,200	6,275
Services and Charges:		
Insurance Premiums	1,988,845	1,432,475
Claims and Processing Fees Net of Change in Estimated but Not Reported		
Claims of \$488,271 decrease in 2020 and increase of \$1,736,640 in 2019	11,319,474	11,807,745
Professional Services	21,273	19,979
Other	187,132	201,521
Total Services and Charges	<u>13,516,724</u>	<u>13,461,720</u>
Charges from Other Departments	1,101,452	1,207,029
Total Operating Expenses	<u>15,102,974</u>	<u>14,855,728</u>
 Operating Loss	 (3,483,644)	 (4,041,074)
NON-OPERATING REVENUES		
Intergovernmental Revenue- Pension and OPEB On-behalf	2,266	(1,758)
Investment Income	771,215	702,540
Total Non-Operating Revenues	<u>773,481</u>	<u>700,782</u>
TRANSFERS		
Transfers from Other Funds	1,715,000	952,218
Total Transfers	<u>1,715,000</u>	<u>952,218</u>
 Change in Net Deficit	 (995,163)	 (2,388,074)
Net Deficit, January 1	<u>(5,574,028)</u>	<u>(3,185,954)</u>
Net Deficit, December 31	<u>\$ (6,569,191)</u>	<u>\$ (5,574,028)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Liability and Workers' Compensation Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 11,619,671	\$ 10,814,654
Payments to Employees	(506,749)	(183,338)
Payments to Vendors	(12,347,955)	(13,467,995)
Payments for Intefund Services Used	<u>(1,101,452)</u>	<u>(1,207,029)</u>
Net Cash for Operating Activities	<u>(2,336,485)</u>	<u>(4,043,708)</u>
CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Advances to Other Funds	(284,313)	-
Transfers from Other Funds	<u>1,715,000</u>	<u>952,218</u>
Net Cash from Non-Capital Financing Activities	<u>1,430,687</u>	<u>952,218</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	<u>771,215</u>	<u>702,540</u>
Net Cash from Investing Activities	<u>771,215</u>	<u>702,540</u>
Net Increase (Decrease) in Cash	(134,583)	2,128,627
Cash, January 1	<u>12,369,293</u>	<u>10,240,666</u>
Cash, December 31	<u>\$ 12,234,710</u>	<u>\$ 12,369,293</u>
COMPONENTS OF CASH		
Cash in General Cash Pool	<u>\$ 12,234,710</u>	<u>\$ 12,369,293</u>
Cash and Cash Equivalents, December 31	<u>\$ 12,234,710</u>	<u>\$ 12,369,293</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH FOR OPERATING ACTIVITIES		
Operating Loss	\$ (3,483,644)	\$ (4,041,074)
Adjustments to Reconcile Operating Loss to Net Cash for Operating Activities:		
Pension and OPEB Relief- Noncash Expense	2,266	(1,758)
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	341	-
Net OPEB Asset	(4,904)	(876)
Prepaid Items	(159,768)	-
Deferred Outflows of Resources Related to Pensions	2,968	-
Deferred Outflows of Resources Related to OPEB	3,725	-
Accounts Payable	(2,342)	-
Payroll Liabilities Payable	3,570	-
Compensated Absences Payable	18,731	-
Claims Payable	(264,920)	-
Claims Incurred but Not Reported	1,599,999	-
Net Pension Liability	(43,206)	-
Net OPEB Liability	(3,576)	-
Deferred Inflows of Resources Related to Pensions	(5,738)	-
Deferred Inflows of Resources Related to OPEB	13	-
Net Cash for Operating Activities	<u>\$ (2,336,485)</u>	<u>\$ (4,043,708)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
General Liability and Workers' Compensation Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2020

	Estimated	Actual	Variance With Final Budget
REVENUES			
Intragovernmental Billings	\$ 10,972,872	\$ 11,612,253	\$ 639,381
Investment Income	324,000	771,215	447,215
Other Revenue	-	7,077	7,077
Transfers from Other Funds	1,777,000	1,715,000	(62,000)
TOTAL	<u>\$ 13,073,872</u>	<u>\$ 14,107,811</u>	<u>\$ 1,033,939</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
General Liability and Workers' Compensation Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2020

	Authorizations	Actual	Variance With Final Budget
EXPENSES			
Personnel Services	\$ 545,212	\$ 529,050	\$ 16,162
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	(48,452)	48,452
Supplies	4,500	4,200	300
Insurance Premiums	2,737,545	1,988,845	748,700
Claims and Processing Fees	10,348,928	11,319,474	(970,546)
Professional Services	110,000	21,273	88,727
Other Services and Charges	202,353	187,132	15,221
Charges from Other Departments	1,203,063	1,101,452	101,611
TOTAL	<u>\$ 15,151,601</u>	<u>\$ 15,102,974</u>	<u>\$ 48,627</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Medical and Dental Self Insurance Fund
 Comparative Statements of Net Position
 December 31, 2020 and 2019

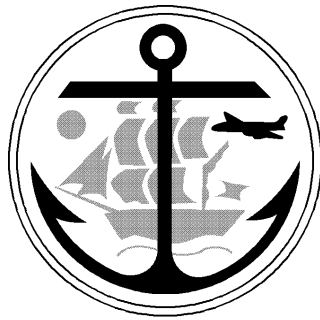
	2020	2019
CURRENT ASSETS		
Equity in General Cash Pool	\$ 31,106,098	\$ 22,573,192
Total Current Assets	<u>31,106,098</u>	<u>22,573,192</u>
NON-CURRENT ASSETS		
Advances to Other Funds	130,031	152,646
TOTAL ASSETS	<u><u>31,236,129</u></u>	<u><u>22,725,838</u></u>
CURRENT LIABILITIES		
Accounts Payable	398,459	294,062
Accrued Payroll Liabilities	3,971	-
Compensated Absences Payable	18,952	19,993
Claims Payable	1,209,855	793,585
Claims Incurred but Not Reported	4,485,649	4,010,041
Total Current Liabilities	<u>6,116,886</u>	<u>5,117,681</u>
NON-CURRENT LIABILITIES		
Compensated Absences Payable	29,950	6,274
Total Non-Current Liabilities	<u>29,950</u>	<u>6,274</u>
Total Liabilities	<u>6,146,836</u>	<u>5,123,955</u>
NET POSITION		
Unrestricted	25,089,293	17,601,883
Total Net Position	<u>25,089,293</u>	<u>17,601,883</u>
TOTAL LIABILITIES AND NET POSITION	<u><u>\$ 31,236,129</u></u>	<u><u>\$ 22,725,838</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Medical and Dental Self Insurance Fund
 Comparative Statements of Revenues, Expenses and Changes in Net Position
 For the Years Ended December 31, 2020 and 2019

	2020	2019
OPERATING REVENUES		
Premium Revenue	\$ 55,058,799	\$ 53,873,962
Miscellaneous	73,187	114,028
Total Operating Revenues	<u>55,131,986</u>	<u>53,987,990</u>
OPERATING EXPENSES		
Personnel Services	354,201	344,726
Medical and Dental Claims Net of Change in Estimated but Not Reported	45,920,843	46,183,981
Professional Services	912,079	832,947
Other Services and Charges	1,480,775	1,371,933
Charges from Other Departments	49,381	39,243
Total Operating Expenses	<u>48,717,279</u>	<u>48,772,830</u>
Operating Income	6,414,707	5,215,160
NON-OPERATING REVENUES		
Investment Income	1,072,703	1,127,347
Total Non-Operating Revenues	<u>1,072,703</u>	<u>1,127,347</u>
Change in Net Position	7,487,410	6,342,507
Net Position, January 1	17,601,883	11,259,376
Net Position, December 31	<u><u>\$ 25,089,293</u></u>	<u><u>\$ 17,601,883</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Medical and Dental Self Insurance Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2020 and 2019

	2020	2019
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 55,131,986	\$ 53,987,990
Payments to Employees	(327,595)	(329,431)
Payments to Vendors	(47,317,422)	(47,233,953)
Payments for Interfund Services Used	(49,381)	(39,243)
Net Cash from Operating Activities	7,437,588	6,385,363
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Advance to Other Funds	22,615	92,882
Net Cash from Non-Capital and Related Financing Activities	22,615	92,882
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	1,072,703	1,127,347
Net Cash from Investing Activities	1,072,703	1,127,347
Net Increase in Cash	8,532,906	7,605,592
Cash, January 1	22,573,192	14,967,600
Cash, December 31	\$ 31,106,098	\$ 22,573,192
COMPONENTS OF CASH		
Cash in General Cash Pool	\$ 31,106,098	\$ 22,573,192
Cash and Cash Equivalents, December 31	\$ 31,106,098	\$ 22,573,192
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES		
Operating Income	\$ 6,414,707	\$ 5,215,160
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Payable	104,397	(12,530)
Accrued Payroll Liabilities	3,971	-
Compensated Absences Payable	22,635	15,295
Claims Payable	416,270	191,446
Claims Incurred but not Reported	475,608	975,992
Net Cash from Operating Activities	\$ 7,437,588	\$ 6,385,363



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

Fiscal Year	General Property	Motor Vehicle Registration	Hotel/Motel	Excise on Tobacco	Excise on Marijuana ⁽³⁾	Excise on Fuel Products ⁽⁴⁾	E911 Surcharge ⁽²⁾	Penalties and Interest	Other ⁽¹⁾	Total
2011	\$ 478,881,526	\$ 4,823,011	\$20,967,057	\$ 19,672,105	\$ -	\$ -	\$ -	\$ 2,821,579	\$ 5,288,920	\$ 532,454,198
2012	486,360,103	11,303,053	22,700,161	22,219,610	-	-	-	4,218,037	5,025,514	551,826,478
2013	490,350,459	11,448,632	22,949,191	22,789,454	-	-	-	2,905,395	5,477,236	555,920,367
2014	494,994,945	11,818,369	24,936,211	21,926,133	-	-	6,766,679	2,808,100	5,840,906	569,091,343
2015	507,254,110	11,712,417	25,986,940	24,081,507	-	-	6,378,754	2,764,394	6,004,335	584,182,457
2016	524,228,262	11,485,431	24,836,967	22,270,476	19,884	-	6,558,506	2,632,050	6,251,669	598,283,245
2017	556,157,353	11,082,632	25,597,388	20,376,831	1,262,866	-	7,930,788	2,586,660	6,461,801	631,456,319
2018	547,284,984	10,255,498	27,618,716	19,995,191	3,057,876	11,672,010	7,906,670	2,955,878	6,986,441	637,733,264
2019	555,793,768	10,825,678	30,820,525	19,849,332	4,041,331	13,435,158	7,591,488	2,823,449	7,345,110	652,525,839
2020	580,145,306	10,895,112	12,645,465	19,101,324	5,269,900	11,693,166	8,004,789	2,576,605	3,239,055	653,570,722

Notes:

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

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

⁽³⁾ Excise on Marijuana Revenue created in 2016.

⁽⁴⁾ Excise on Fuel Products Revenue created in 2018.

Source: Municipality of Anchorage, Finance Department.

MUNICIPALITY OF ANCHORAGE, ALASKA
 Summary of Debt Service Requirements to Maturity
 December 31, 2020

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
2021	\$ 3,320,689	\$ 7,555,546	\$ 43,109,376	\$ 5,912,441	\$ 6,707,200
2022	3,281,503	7,563,658	42,842,384	5,958,858	6,790,700
2023	3,285,873	7,532,749	43,017,073	5,959,064	6,878,200
2024	2,579,976	5,709,088	38,053,121	5,955,797	6,953,950
2025	2,390,579	5,454,248	34,439,497	5,958,325	7,032,950
2026	2,060,443	5,048,501	27,962,458	5,953,644	7,119,450
2027	2,061,044	5,049,674	27,968,731	5,742,063	7,287,450
2028	1,783,452	4,381,989	24,394,037	5,473,953	7,282,200
2029	1,500,446	3,703,532	20,757,386	5,423,089	7,286,450
2030	1,501,089	3,704,241	20,764,428	5,420,947	7,279,200
2031	1,141,728	3,316,187	17,976,814	5,418,071	7,280,450
2032	1,040,282	3,293,125	16,339,784	5,416,272	7,284,200
2033	970,482	3,145,192	14,631,474	-	7,284,700
2034	970,331	3,144,363	14,629,907	-	7,283,050
2035	869,916	2,932,366	12,185,681	-	6,984,200
2036	803,516	2,168,412	9,237,541	-	6,985,400
2037	803,359	1,920,732	7,514,534	-	6,987,000
2038	803,545	1,921,166	7,516,714	-	6,983,600
2039	435,704	811,240	4,228,981	-	-
2040	301,936	240,715	2,548,024	-	-
2041	-	-	-	-	-
2042	-	-	-	-	-
2043	-	-	-	-	-
2044	-	-	-	-	-
2045	-	-	-	-	-
2046	-	-	-	-	-
2047	-	-	-	-	-
2048	-	-	-	-	-
2049	-	-	-	-	-
2050	-	-	-	-	-
TOTAL	\$ 31,905,893	\$ 78,596,724	\$ 430,117,945	\$ 68,592,524	\$ 127,690,350

MUNICIPALITY OF ANCHORAGE, ALASKA
Summary of Debt Service Requirements to Maturity
December 31, 2020

Year	Internal Service Funds Notes & Contracts	Enterprise Funds Bonds, Loans Contracts	Total Primary Government	Anchorage School District Bonds	Total Reporting Entity
2021	\$ 9,478,660	\$ 35,698,444	\$ 111,782,356	\$ 77,324,413	\$ 189,106,769
2022	8,962,179	78,514,996	153,914,278	63,150,238	217,064,516
2023	7,946,711	38,098,173	112,717,843	62,593,763	175,311,606
2024	5,404,030	36,974,661	101,630,623	51,950,006	153,580,629
2025	1,742,239	68,827,327	125,845,165	42,451,425	168,296,590
2026	191,828	36,568,169	84,904,493	32,434,100	117,338,593
2027	-	36,206,806	84,315,768	32,429,500	116,745,268
2028	-	33,756,931	77,072,562	29,025,825	106,098,387
2029	-	31,982,975	70,653,878	24,018,238	94,672,116
2030	-	29,210,311	67,880,216	22,144,500	90,024,716
2031	-	27,057,442	62,190,692	20,878,963	83,069,655
2032	-	26,167,737	59,541,400	20,862,250	80,403,650
2033	-	25,643,466	51,675,314	20,858,850	72,534,164
2034	-	25,274,816	51,302,467	19,862,850	71,165,317
2035	-	24,840,813	47,812,976	16,876,400	64,689,376
2036	-	24,109,227	43,304,096	12,228,975	55,533,071
2037	-	23,201,230	40,426,855	6,860,650	47,287,505
2038	-	10,653,621	27,878,646	5,341,000	33,219,646
2039	-	9,851,162	15,327,087	5,339,600	20,666,687
2040	-	9,043,162	12,133,837	-	12,133,837
2041	-	7,823,260	7,823,260	-	7,823,260
2042	-	6,018,630	6,018,630	-	6,018,630
2043	-	6,017,085	6,017,085	-	6,017,085
2044	-	6,017,807	6,017,807	-	6,017,807
2045	-	6,010,457	6,010,457	-	6,010,457
2046	-	6,015,750	6,015,750	-	6,015,750
2047	-	6,013,750	6,013,750	-	6,013,750
2045	-	4,069,000	4,069,000	-	4,069,000
2046	-	4,068,250	4,068,250	-	4,068,250
2047	-	4,068,750	4,068,750	-	4,068,750
TOTAL	<u>\$ 33,725,647</u>	<u>\$ 687,804,208</u>	<u>\$ 1,458,433,291</u>	<u>\$ 566,631,546</u>	<u>\$ 2,025,064,837</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Areawide General Obligation Bonds
 Debt Service Requirements to Maturity
 December 31, 2020

Year	Principal	Interest	Total
2021	\$ 2,219,457	\$ 1,101,232	\$ 3,320,689
2022	2,331,017	950,486	3,281,503
2023	2,444,232	841,641	3,285,873
2024	1,857,289	722,687	2,579,976
2025	1,756,737	633,842	2,390,579
2026	1,511,495	548,948	2,060,443
2027	1,582,318	478,726	2,061,044
2028	1,378,537	404,915	1,783,452
2029	1,154,166	346,280	1,500,446
2030	1,207,714	293,375	1,501,089
2031	894,851	246,877	1,141,728
2032	829,544	210,738	1,040,282
2033	789,917	180,565	970,482
2034	814,950	155,381	970,331
2035	741,678	128,238	869,916
2036	701,426	102,090	803,516
2037	728,718	74,641	803,359
2038	759,003	44,542	803,545
2039	420,472	15,232	435,704
2040	297,474	4,462	301,936
TOTAL	\$ 24,420,995	\$ 7,484,898	\$ 31,905,893

MUNICIPALITY OF ANCHORAGE, ALASKA
 Fire, Police, Economic and Community Development General Obligation Bonds
 Debt Service Requirements to Maturity
 December 31, 2020

Year	Fire		Police		Economic and Community Development		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2021	\$ 2,536,456	\$ 1,066,503	\$ 506,834	\$ 414,711	\$ 1,917,698	\$ 1,113,344	\$ 7,555,546
2022	2,672,600	936,628	529,337	389,653	2,010,756	1,024,684	7,563,658
2023	2,751,855	807,453	554,743	365,337	2,123,173	930,188	7,532,749
2024	1,677,457	674,131	517,978	337,314	1,670,419	831,789	5,709,088
2025	1,602,247	596,008	488,015	313,957	1,697,499	756,522	5,454,248
2026	1,471,350	520,078	414,804	290,501	1,673,164	678,604	5,048,501
2027	1,540,244	451,646	435,768	269,666	1,750,475	601,875	5,049,674
2028	1,249,601	379,907	444,793	247,802	1,538,601	521,285	4,381,989
2029	932,464	327,946	449,049	231,627	1,304,312	458,134	3,703,532
2030	974,749	286,030	471,356	209,881	1,361,476	400,749	3,704,241
2031	825,853	246,724	494,084	186,396	1,216,286	346,844	3,316,187
2032	852,683	211,380	502,957	162,547	1,268,330	295,228	3,293,125
2033	823,848	177,303	526,657	138,887	1,233,382	245,115	3,145,192
2034	855,390	145,366	549,962	115,310	1,282,328	196,007	3,144,363
2035	797,241	113,302	574,507	90,913	1,209,192	147,211	2,932,366
2036	563,839	81,687	474,286	66,041	881,020	101,539	2,168,412
2037	587,309	58,080	449,467	44,098	716,400	65,378	1,920,732
2038	612,709	32,785	470,251	23,302	744,844	37,275	1,921,166
2039	254,018	7,657	98,595	2,357	439,630	8,983	811,240
2040	128,241	1,923	29,279	439	79,638	1,195	240,715
TOTAL	\$ 23,710,154	\$ 7,122,537	\$ 8,982,722	\$ 3,900,739	\$ 26,118,623	\$ 8,761,949	\$ 78,596,724

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage General Obligation Bonds
Debt Service Requirements to Maturity
December 31, 2020

Year	Principal	Interest	Total
2021	\$ 29,134,555	\$ 13,974,821	\$ 43,109,376
2022	30,316,290	12,526,094	42,842,384
2023	31,840,997	11,176,076	43,017,073
2024	28,361,857	9,691,264	38,053,121
2025	26,040,502	8,398,995	34,439,497
2026	20,764,187	7,198,271	27,962,458
2027	21,666,195	6,302,536	27,968,731
2028	19,033,468	5,360,569	24,394,037
2029	16,145,009	4,612,377	20,757,386
2030	16,809,705	3,954,723	20,764,428
2031	14,643,926	3,332,888	17,976,814
2032	13,556,486	2,783,298	16,339,784
2033	12,336,196	2,295,278	14,631,474
2034	12,772,370	1,857,537	14,629,907
2035	10,772,382	1,413,299	12,185,681
2036	8,214,429	1,023,112	9,237,541
2037	6,828,106	686,428	7,514,534
2038	7,108,193	408,521	7,516,714
2039	4,092,285	136,696	4,228,981
2040	2,510,368	37,656	2,548,024
TOTAL	\$ 332,947,506	\$ 97,170,439	\$ 430,117,945

MUNICIPALITY OF ANCHORAGE, ALASKA
The Alaska Center for Performing Art Roof Revenue Bond
Debt Service Requirements to Maturity
December 31, 2020

Year	Principal	Interest	Total
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>\$ 2,955,000</u>	<u>\$ 1,223,750</u>	<u>\$ 4,178,750</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Internal Service Fund
Information Technology Master Lease Agreement
Debt Service Requirements to Maturity
December 31, 2020

Year	Principal	Interest	Total
2021	\$ 8,669,866	\$ 808,794	\$ 9,478,660
2022	8,383,733	578,446	8,962,179
2023	7,606,063	340,648	7,946,711
2024	5,263,941	140,089	5,404,030
2025	1,717,141	25,098	1,742,239
2026	190,516	1,312	191,828
TOTAL	\$ 31,831,260	\$ 1,894,387	\$ 33,725,647

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Library Master Lease Agreement
Debt Service Requirements to Maturity
December 31, 2020

Year	Principal	Interest	Total
2021	\$ 39,313	\$ 8,544	\$ 47,857
2022	40,498	7,359	47,857
2023	41,718	6,139	47,857
2024	42,975	4,882	47,857
2025	44,270	3,587	47,857
2026	45,604	2,253	47,857
2027	46,979	878	47,857
TOTAL	\$ 301,357	\$ 33,642	\$ 334,999

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
CAMA Tax System Master Lease Agreement
Debt Service Requirements to Maturity
December 31, 2020

Year	Principal	Interest	Total
2021	\$ 367,340	\$ 63,959	\$ 431,299
2022	420,644	59,435	480,079
2023	431,466	48,613	480,079
2024	442,575	37,504	480,079
2025	453,978	26,101	480,079
2026	465,684	14,396	480,080
2027	262,423	3,938	266,361
2028	48,534	246	48,780
TOTAL	\$ 2,892,644	\$ 254,192	\$ 3,146,836

MUNICIPALITY OF ANCHORAGE, ALASKA
 Summary of Enterprise Funds
 Debt Service Requirements to Maturity
 December 31, 2020

Year	Water Utility Bonds & Contracts	Wastewater Utility Bonds & Contracts	Port Utility Bonds & Contracts	Solid Waste Bonds & Contracts	Total
2021	\$ 17,315,485	\$ 14,003,686	\$ 2,267,940	\$ 2,111,333	\$ 35,698,444
2022	38,790,252	35,348,379	2,280,612	2,095,753	78,514,996
2023	17,873,212	15,149,176	2,995,610	2,080,175	38,098,173
2024	17,147,213	14,964,900	2,797,952	2,064,596	36,974,661
2025	16,985,608	14,812,936	2,635,954	34,392,829	68,827,327
2026	16,890,343	14,924,552	3,645,652	1,107,622	36,568,169
2027	16,774,106	14,536,420	4,081,830	814,450	36,206,806
2028	16,227,378	12,920,519	4,067,330	541,704	33,756,931
2029	15,327,658	12,052,926	4,068,182	534,209	31,982,975
2030	13,945,726	10,671,584	4,066,292	526,709	29,210,311
2031	12,423,254	10,221,897	4,066,576	345,715	27,057,442
2032	12,033,702	9,725,370	4,067,842	340,823	26,167,737
2033	11,756,989	9,480,725	4,069,822	335,930	25,643,466
2034	11,599,433	9,277,119	4,067,230	331,034	25,274,816
2035	11,547,241	9,227,596	4,065,976	-	24,840,813
2036	11,401,047	8,637,376	4,070,804	-	24,109,227
2037	10,906,948	8,227,996	4,066,286	-	23,201,230
2038	3,318,503	3,267,676	4,067,442	-	10,653,621
2039	2,621,383	3,160,963	4,068,816	-	9,851,162
2040	2,373,859	2,599,211	4,070,092	-	9,043,162
2041	1,825,287	1,930,513	4,067,460	-	7,823,260
2042	1,027,000	920,750	4,070,880	-	6,018,630
2043	1,027,000	919,875	4,070,210	-	6,017,085
2044	1,029,875	917,250	4,070,682	-	6,017,807
2045	1,025,625	917,750	4,067,082	-	6,010,457
2046	1,029,125	921,125	4,065,500	-	6,015,750
2047	1,030,125	917,375	4,066,250	-	6,013,750
2048	-	-	4,069,000	-	4,069,000
2049	-	-	4,068,250	-	4,068,250
2050	-	-	4,068,750	-	4,068,750
TOTAL	\$ 285,253,377	\$ 240,655,645	\$ 114,272,304	\$ 47,622,882	\$ 687,804,208

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility
Debt Service Requirements to Maturity
December 31, 2020

Year	Revenue Bonds		Long-term Contracts		Total
	Principal	Interest	Principal	Interest	
2021	\$ 4,240,000	\$ 4,556,536	\$ 7,198,577	\$ 1,320,372	\$ 17,315,485
2022	4,350,000	4,437,673	28,166,556	1,836,023	38,790,252
2023	4,455,000	4,310,300	7,823,388	1,284,524	17,873,212
2024	4,085,000	4,157,608	7,737,431	1,167,174	17,147,213
2025	4,260,000	3,979,383	7,695,113	1,051,112	16,985,608
2026	4,705,000	3,785,658	7,463,999	935,686	16,890,343
2027	4,910,000	3,575,683	7,464,697	823,726	16,774,106
2028	4,845,000	3,345,375	7,325,248	711,755	16,227,378
2029	5,085,000	3,097,125	6,543,657	601,876	15,327,658
2030	5,350,000	2,836,250	5,255,755	503,721	13,945,726
2031	5,625,000	2,561,875	3,811,494	424,885	12,423,254
2032	5,910,000	2,273,500	3,482,489	367,713	12,033,702
2033	6,215,000	1,970,375	3,256,139	315,475	11,756,989
2034	6,535,000	1,651,625	3,146,175	266,633	11,599,433
2035	6,865,000	1,316,625	3,146,175	219,441	11,547,241
2036	7,220,000	964,500	3,044,299	172,248	11,401,047
2037	7,590,000	594,250	2,596,114	126,584	10,906,948
2038	640,000	388,500	2,202,361	87,642	3,318,503
2039	670,000	355,750	1,541,027	54,606	2,621,383
2040	705,000	321,375	1,315,993	31,491	2,373,859
2041	745,000	285,125	783,411	11,751	1,825,287
2042	780,000	247,000	-	-	1,027,000
2043	820,000	207,000	-	-	1,027,000
2044	865,000	164,875	-	-	1,029,875
2045	905,000	120,625	-	-	1,025,625
4046	955,000	74,125	-	-	1,029,125
2047	1,005,000	25,125	-	-	1,030,125
TOTAL	\$ 100,335,000	\$ 51,603,841	\$ 121,000,098	\$ 12,314,438	\$ 285,253,377

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility
Debt Service Requirements to Maturity
December 31, 2020

Year	Revenue Bonds		Long-term Contracts		Total
	Principal	Interest	Principal	Interest	
2021	\$ 2,910,000	\$ 3,366,317	\$ 6,544,668	\$ 1,182,701	\$ 14,003,686
2022	3,280,000	3,272,367	26,851,943	1,944,069	35,348,379
2023	3,625,000	3,160,542	7,178,047	1,185,587	15,149,176
2024	3,970,000	3,031,467	6,884,184	1,079,249	14,964,900
2025	4,080,000	2,891,017	6,864,601	977,318	14,812,936
2026	4,440,000	2,738,817	6,870,054	875,681	14,924,552
2027	4,690,000	2,571,367	6,501,091	773,962	14,536,420
2028	3,350,000	2,397,500	6,495,241	677,778	12,920,519
2029	3,520,000	2,225,750	5,725,495	581,681	12,052,926
2030	3,705,000	2,045,125	4,424,328	497,131	10,671,584
2031	3,895,000	1,855,125	4,039,674	432,098	10,221,897
2032	4,090,000	1,655,500	3,607,035	372,835	9,725,370
2033	4,305,000	1,445,625	3,410,039	320,061	9,480,725
2034	4,525,000	1,224,875	3,257,002	270,242	9,277,119
2035	4,755,000	992,875	3,257,002	222,719	9,227,596
2036	4,995,000	749,125	2,718,055	175,196	8,637,376
2037	5,255,000	492,875	2,344,363	135,758	8,227,996
2038	570,000	347,250	2,248,502	101,924	3,267,676
2039	600,000	318,000	2,173,434	69,529	3,160,963
2040	630,000	287,250	1,643,702	38,259	2,599,211
2041	665,000	254,875	995,702	14,936	1,930,513
2042	700,000	220,750	-	-	920,750
2043	735,000	184,875	-	-	919,875
2044	770,000	147,250	-	-	917,250
2045	810,000	107,750	-	-	917,750
2046	855,000	66,125	-	-	921,125
2047	895,000	22,375	-	-	917,375
TOTAL	\$ 76,620,000	\$ 38,072,769	\$ 114,034,162	\$ 11,928,714	\$ 240,655,645

MUNICIPALITY OF ANCHORAGE, ALASKA
 Refuse and Solid Waste Services Utilities
 Debt Service Requirements to Maturity
 December 31, 2020

Year	Long-term Contracts		Total
	Principal	Interest	
2021	\$ 1,038,590	\$ 1,072,743	\$ 2,111,333
2022	1,038,590	1,057,163	2,095,753
2023	1,038,590	1,041,585	2,080,175
2024	1,038,590	1,026,006	2,064,596
2025	34,184,764	208,065	34,392,829
2026	1,038,575	69,047	1,107,622
2027	760,983	53,467	814,450
2028	499,651	42,053	541,704
2029	499,651	34,558	534,209
2030	499,645	27,064	526,709
2031	326,146	19,569	345,715
2032	326,146	14,677	340,823
2033	326,146	9,784	335,930
2034	326,142	4,892	331,034
TOTAL	\$ 42,942,209	\$ 4,680,673	\$ 47,622,882

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Utility
Debt Service Requirements to Maturity
December 31, 2020

Year	Revenue Bonds		Total
	Principal	Interest	
2021	\$ -	\$ 2,267,940	\$ 2,267,940
2022	-	2,280,612	2,280,612
2023	715,000	2,280,610	2,995,610
2024	525,000	2,272,952	2,797,952
2025	370,000	2,265,954	2,635,954
2026	1,385,000	2,260,652	3,645,652
2027	1,845,000	2,236,830	4,081,830
2028	1,865,000	2,202,330	4,067,330
2029	1,905,000	2,163,182	4,068,182
2030	1,945,000	2,121,292	4,066,292
2031	1,990,000	2,076,576	4,066,576
2032	2,040,000	2,027,842	4,067,842
2033	2,095,000	1,974,822	4,069,822
2034	2,150,000	1,917,230	4,067,230
2035	2,210,000	1,855,976	4,065,976
2036	2,280,000	1,790,804	4,070,804
2037	2,345,000	1,721,286	4,066,286
2038	2,420,000	1,647,442	4,067,442
2039	2,500,000	1,568,816	4,068,816
2040	2,585,000	1,485,092	4,070,092
2041	2,670,000	1,397,460	4,067,460
2042	2,765,000	1,305,880	4,070,880
2043	2,860,000	1,210,210	4,070,210
2044	2,960,000	1,110,682	4,070,682
2045	3,060,000	1,007,082	4,067,082
2046	3,185,000	880,500	4,065,500
2047	3,345,000	721,250	4,066,250
2048	3,515,000	554,000	4,069,000
2049	3,690,000	378,250	4,068,250
2050	3,875,000	193,750	4,068,750
TOTAL	\$ 65,095,000	\$ 49,177,304	\$ 114,272,304

MUNICIPALITY OF ANCHORAGE, ALASKA
CIVICVentures
Debt Service Requirements to Maturity
December 31, 2020

Year	Revenue Bonds		Total
	Principal	Interest	
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	\$ 83,340,000	\$ 40,171,600	\$ 123,511,600

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage School District
Debt Service Requirements to Maturity
December 31, 2020

Year	General Obligation Bonds		Total
	Principal	Interest	
2021	\$ 58,370,000	\$ 18,954,413	\$ 77,324,413
2022	46,760,000	16,390,238	63,150,238
2023	48,390,000	14,203,763	62,593,763
2024	39,660,000	12,290,006	51,950,006
2025	31,755,000	10,696,425	42,451,425
2026	23,030,000	9,404,100	32,434,100
2027	24,180,000	8,249,500	32,429,500
2028	21,890,000	7,135,825	29,025,825
2029	17,820,000	6,198,238	24,018,238
2030	16,745,000	5,399,500	22,144,500
2031	16,270,000	4,608,963	20,878,963
2032	17,040,000	3,822,250	20,862,250
2033	17,835,000	3,023,850	20,858,850
2034	17,655,000	2,207,850	19,862,850
2035	15,400,000	1,476,400	16,876,400
2036	11,300,000	928,975	12,228,975
2037	6,285,000	575,650	6,860,650
2038	4,985,000	356,000	5,341,000
2039	5,185,000	154,600	5,339,600
TOTAL	<u>\$ 440,555,000</u>	<u>\$ 126,076,546</u>	<u>\$ 566,631,546</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Certificates of Participation Bonds, 2017 Series A
 Debt Service Requirements to Maturity
 December 31, 2020

Year	Principal	Interest	Total
2021	\$ 3,695,000	\$ 1,738,285	\$ 5,433,285
2022	3,790,000	1,640,922	5,430,922
2023	3,895,000	1,536,128	5,431,128
2024	4,005,000	1,422,861	5,427,861
2025	4,130,000	1,300,389	5,430,389
2026	4,255,000	1,170,707	5,425,707
2027	4,395,000	1,032,845	5,427,845
2028	4,540,000	885,173	5,425,173
2029	4,695,000	728,089	5,423,089
2030	4,860,000	560,947	5,420,947
2031	5,035,000	383,071	5,418,071
2032	5,220,000	196,272	5,416,272
TOTAL	\$ 52,515,000	\$ 12,595,689	\$ 65,110,689