

**MUNICIPALITY OF ANCHORAGE,
ALASKA**



**DETAIL STATEMENTS
AND SCHEDULES**

**Supplement to the
Comprehensive Annual
Financial Report**

December 31, 2004

**Mark Begich
Mayor**

**Prepared by:
DEPARTMENT OF FINANCE**

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Chief Fiscal Officer**

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Controller**



MUNICIPALITY OF ANCHORAGE, ALASKA

DETAIL STATEMENTS AND SCHEDULES

DECEMBER 31, 2004

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MUNICIPALITY OF ANCHORAGE, ALASKA

GENERAL FUND
COMBINING BALANCE SHEET
December 31, 2004

(With Summarized Financial Information at December 31, 2003)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area	Fire Service Area
ASSETS							
Equity in General Cash Pool	\$ 51,927,731	\$ -	\$ 1,314,973	\$ 195,574	\$ 243,622	\$ 79,098	\$ 3,112,532
Investments	100,000	-	-	-	-	-	-
Taxes Receivable:							
Delinquent Taxes	3,982,848	5,655	22,915	6,981	23,982	32,289	883,124
Tax Liens	323,839	-	-	-	-	-	-
Penalties and Interest	803,036	75	4,559	235	4,053	22,150	116,725
Less: Allowance for Uncollectibles	(81,802)	-	(272)	(9)	(162)	(2,028)	(13,868)
Total Net Taxes Receivable	5,027,921	5,730	27,202	7,207	27,873	52,411	985,981
Accounts Receivable	9,172,562	-	-	-	-	-	245,280
Less: Allowance for Uncollectibles	(1,564,417)	-	-	-	-	-	(12,853)
Total Net Accounts Receivable	7,608,145	-	-	-	-	-	232,427
Special Assessments Receivable:							
Current	-	(11,905)	-	-	-	-	-
Delinquent	-	73,029	-	-	-	-	-
Deferred	-	47,013	-	-	-	32,894	-
Total Special Assessments Receivable	-	108,137	-	-	-	32,894	-
Intergovernmental Receivables	519,822	-	1,373	359	2,085	-	73,995
Due from Component Units:							
Anchorage School District	-	-	-	-	-	-	-
Alaska Center for the Performing Arts	-	-	-	-	-	-	-
Anchorage Parking Authority	246,087	-	-	-	-	-	-
Total Due from Component Units	246,087	-	-	-	-	-	-
Interfund Receivables:							
Former City Service Area Fund	25,197	-	-	-	-	-	-
Jail Bond Debt Service Fund	-	-	-	-	-	-	-
Municipal Airport Fund	-	-	-	-	-	-	-
MOA Trust Fund	-	-	-	-	-	-	-
Information Technology	5,080,000	-	-	-	-	-	-
Downtown Business Improvement District	-	-	-	-	-	-	-
Total Interfund Receivables	5,105,197	-	-	-	-	-	-
Long-term Loans Receivable	54,545,000	-	-	-	-	-	-
Inventories, at Cost	542,609	-	-	-	-	-	-
Prepaid Items and Deposits	193,392	-	6,057	-	3,754	-	2,995
Advances to Information Technology Fund	198,614	-	-	-	-	-	-
Advances to Areawide Capital Projects Fund	183,852	-	-	-	-	-	-
Advances to Rabbit Creek Sub-Fund	461,196	-	-	-	-	-	-
Loan to Anchorage Senior Center	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 126,659,566	\$ 113,867	\$ 1,349,605	\$ 203,140	\$ 277,334	\$ 164,403	\$ 4,407,930
LIABILITIES AND FUND BALANCE							
Liabilities:							
Accounts Payable	\$ 1,743,535	\$ -	\$ 8,285	\$ 46,553	\$ 58,165	\$ -	\$ 64,730
Due to Areawide	-	25,197	-	-	-	-	-
Due to Anchorage School District Component Unit	54,667,774	-	-	-	-	-	-
Due to Roads & Drainage Service Area	-	-	-	-	-	-	-
Deferred Revenue and Deposits	59,240,916	56,214	20,052	5,599	24,657	85,305	709,177
Total Liabilities	115,652,225	81,411	28,337	52,152	82,822	85,305	773,907
Fund Balance:							
Reserved for Encumbrances	939,607	-	33,210	-	55	-	67,564
Reserved for Inventories	542,609	-	-	-	-	-	-
Reserved for Prepaid Items and Deposits	193,392	-	6,057	-	3,754	-	2,995
Reserved for Long-Term Loans	461,196	-	-	-	-	-	-
Unreserved, Designated for Bond Rating and Operating Emergencies	8,585,515	8,314	58,708	16,543	82,993	92	4,052,072
Unreserved, Undesignated	285,022	24,142	1,223,293	134,445	107,710	79,006	(488,608)
Total Fund Balance	11,007,341	32,456	1,321,268	150,988	194,512	79,098	3,634,023
TOTAL LIABILITIES AND FUND BALANCE	\$ 126,659,566	\$ 113,867	\$ 1,349,605	\$ 203,140	\$ 277,334	\$ 164,403	\$ 4,407,930

Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police/Fire Retiree Medical Defined Contribution Support	Total	Total
								December 31 2004	December 31 2003
\$ 9,494,039 187,500	\$ 3,876,411 -	\$ 1,146,943 -	\$ 2,517,196 -	\$ 1,812,575 -	\$ 6,986,738 -	\$ 871,068 -	\$ 11,130 -	\$ 83,589,630 287,500	\$ 81,995,804 2,000
1,231,058	146,013	1,063,025	298,112	65,743	2,999	-	-	7,764,744	9,144,434
-	-	-	-	-	-	-	-	323,839	364,329
119,216	16,958	80,663	51,651	13,927	4,314	-	-	1,237,562	1,385,183
(19,788)	(1,123)	(14,665)	(5,209)	(908)	(173)	-	-	(140,007)	(1,955,707)
1,330,486	161,848	1,129,023	344,554	78,762	7,140	-	-	9,186,138	8,938,239
118,241	13,346	1,318,837	67,107	58	57,033	82,430	-	11,074,894	23,758,432
(7,232)	-	(210,369)	(4,099)	(3)	(16,374)	-	-	(1,815,347)	(15,359,506)
111,009	13,346	1,108,468	63,008	55	40,659	82,430	-	9,259,547	8,398,926
(26,686)	-	-	-	-	-	-	-	(38,591)	(198,991)
98,290	-	-	-	-	-	-	-	171,319	178,105
1,789,179	-	-	-	-	-	-	-	1,869,086	1,272,348
1,860,783	-	-	-	-	-	-	-	2,001,814	1,251,462
111,268	9,403	351,495	30,153	-	-	-	-	1,099,953	1,085,035
-	-	-	-	-	-	244,395	-	244,395	587,093
-	-	-	-	-	-	-	-	-	45,878
-	-	-	-	-	-	-	-	246,087	18,861
-	-	-	-	-	-	244,395	-	490,482	651,832
-	-	-	-	-	-	-	-	25,197	36,032
-	-	-	-	-	-	-	-	-	13,347
-	-	-	-	-	-	-	-	-	310,332
-	-	-	-	-	-	-	-	-	23,233
-	-	-	-	-	-	-	-	5,080,000	-
-	-	-	-	-	-	-	-	-	46,164
-	-	-	-	-	-	-	-	5,105,197	429,108
-	-	-	-	-	-	-	-	54,545,000	56,610,000
196,360	-	-	-	-	-	-	-	738,969	671,043
9,196	-	1,523	-	-	-	-	-	216,917	228,856
-	-	-	-	-	-	-	-	198,614	-
-	-	-	-	-	-	-	-	183,852	190,986
9,380	-	-	-	-	-	-	-	470,576	455,873
-	-	-	-	-	-	-	-	-	30,800
\$ 13,310,021	\$ 4,061,008	\$ 3,737,452	\$ 2,954,911	\$ 1,891,392	\$ 7,034,537	\$ 1,197,893	\$ 11,130	\$ 167,374,189	\$ 160,939,964
\$ 499,725	\$ 302,442	\$ 1,608,546	\$ 198,902	\$ 13,514	\$ 31,235	\$ -	\$ (206)	\$ 4,575,426	\$ 5,095,295
-	-	-	-	-	-	-	-	25,197	36,032
-	-	-	-	-	-	-	-	54,667,774	48,327,886
-	9,380	-	-	-	-	-	-	9,380	-
3,082,730	114,729	819,270	248,023	60,583	290,531	423,015	-	65,180,801	66,185,270
3,582,455	426,551	2,427,816	446,925	74,097	321,766	423,015	(206)	124,458,578	119,644,483
116,359	33,664	114,118	36,265	9,400	32,753	620	-	1,383,615	4,288,370
196,360	-	-	-	-	-	-	-	738,969	671,043
9,196	-	1,523	-	-	-	-	-	216,917	228,856
-	-	-	-	-	-	-	-	461,196	646,858
5,974,017	539,499	5,937,164	1,668,344	274,707	566,362	78,850	-	27,843,180	-
3,431,634	3,061,294	(4,743,169)	803,377	1,533,188	6,113,656	695,408	11,336	12,271,734	35,460,354
9,727,566	3,634,457	1,309,636	2,507,986	1,817,295	6,712,771	774,878	11,336	42,915,611	41,295,481
\$ 13,310,021	\$ 4,061,008	\$ 3,737,452	\$ 2,954,911	\$ 1,891,392	\$ 7,034,537	\$ 1,197,893	\$ 11,130	\$ 167,374,189	\$ 160,939,964

MUNICIPALITY OF ANCHORAGE, ALASKA

GENERAL FUND
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, OTHER FINANCING
 SOURCES (USES) AND CHANGES IN FUND BALANCE
 For the Year Ended December 31, 2004
 (With Summarized Financial Information for the Year Ended December 31, 2003)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area	Fire Service Area
REVENUES							
Taxes	\$ 208,681,848	\$ 95,107	\$ 691,953	\$ 197,236	\$ 985,630	\$ 5	\$ 38,289,989
Special Assessments	-	6,001	-	-	-	-	-
Licenses and Permits	5,247,483	-	-	-	-	-	570,547
Intergovernmental	978,982	-	2,453	577	3,607	-	128,251
Charges for Services	15,017,826	-	-	-	14,046	-	460,733
Fines and Forfeitures	1,643,643	-	-	-	-	-	-
Investment Income	703,976	(337)	17,211	2,707	2,691	1,110	80,968
Restricted Contributions	4,286	-	-	-	-	-	-
Other	1,580,701	-	-	-	-	-	1,924
Total Revenues	233,858,745	100,771	711,617	200,520	1,005,974	1,115	39,532,412
EXPENDITURES							
Current:							
General Government	13,339,725	-	-	-	-	-	-
Health and Human Services	12,794,694	-	-	-	-	-	-
Fire	11,663,375	-	595,721	-	384,636	-	36,385,945
Police	4,552,331	-	-	-	-	-	-
Economic and Community Development	23,236,072	-	-	-	141,537	-	-
Public Transportation	14,855,345	-	-	-	-	-	-
Public Works	3,413,800	12,230	-	186,480	376,866	409	-
Maintenance and Operations	(1,168,118)	-	-	-	-	-	-
Non-Departmental	-	-	-	-	-	-	-
Debt Service:							
Principal	2,115,000	65,000	-	-	15,000	-	1,306,762
Interest and Fiscal Charges	996,545	15,846	-	-	12,572	-	1,462,152
Bond Issuance Costs	-	-	-	-	-	-	-
Total Expenditures	85,798,769	93,076	595,721	186,480	930,611	409	39,154,859
Excess (Deficiency) of Revenues over Expenditures	148,059,976	7,695	115,896	14,040	75,363	706	377,553
OTHER FINANCING SOURCES (USES)							
Transfers from Other Funds	8,103,128	-	-	-	-	-	1,359,722
Transfers from Other Sub-Funds	-	-	-	-	-	-	-
Transfers from Component Units	564,136	-	-	-	-	-	-
Transfers to Other Funds	(4,257,792)	-	(67,990)	(35,000)	(57,300)	-	(790,274)
Transfers to Other Sub-Funds	-	-	-	-	-	-	-
Transfers to Component Units	(155,366,990)	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	147
Refunding Bonds Issued	-	-	-	-	-	-	-
Premium on Bond Sales	153,167	-	-	-	-	-	189,526
Payment to Extinguish Debt	-	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	-	-
Net Other Financing Sources (Uses)	(150,804,351)	-	(67,990)	(35,000)	(57,300)	-	759,121
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(2,744,375)	7,695	47,906	(20,960)	18,063	706	1,136,674
Fund Balance, January 1	13,751,716	24,761	1,273,362	171,948	176,449	78,392	2,497,349
Fund Balance, December 31	\$ 11,007,341	\$ 32,456	1,321,268	150,988	194,512	79,098	3,634,023

Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police/Fire Retiree Medical Defined Contribution Support	Total December 31, 2004	Total December 31, 2003
\$ 50,276,371	\$ 6,437,347	\$ 50,955,246	\$ 13,071,665	\$ 2,921,186	\$ 2,619	\$ -	\$ -	\$ 372,606,202	\$ 344,146,857
852,001	-	-	-	-	-	-	-	858,002	555,280
59,119	-	-	-	-	6,747,849	-	-	12,624,998	11,568,910
1,495,041	-	589,151	52,270	1,881	-	-	-	3,252,213	8,830,825
222,055	54,433	888,133	1,584,916	363,827	22,310	542,660	-	19,170,939	16,383,270
-	-	5,068,840	-	-	-	-	-	6,712,483	5,735,924
195,381	47,606	16,589	87,974	41,421	91,148	3,508	156	1,292,109	830,798
-	-	-	30,000	-	-	-	-	34,286	52,450
2,414	-	405,587	2,902	1,471	1,066	409,594	-	2,405,659	1,703,106
<u>53,102,382</u>	<u>6,539,386</u>	<u>57,923,546</u>	<u>14,829,727</u>	<u>3,329,786</u>	<u>6,864,992</u>	<u>955,762</u>	<u>156</u>	<u>418,956,891</u>	<u>389,807,420</u>
-	-	-	-	-	-	423,539	(1)	13,763,263	20,191,365
-	-	-	-	-	-	-	-	12,794,694	11,920,108
-	-	-	-	-	-	-	-	49,029,677	43,479,763
-	-	58,801,553	-	-	-	-	-	63,353,884	57,624,752
-	-	-	9,081,095	1,452,721	-	-	-	33,911,425	23,405,579
-	-	-	-	-	-	-	-	14,855,345	13,292,077
3,358,656	-	-	-	-	6,525,342	-	-	13,873,783	19,408,556
18,586,424	4,176,173	-	2,762,748	-	-	-	-	24,357,227	26,892,534
-	-	-	-	-	-	-	-	-	390,454
17,280,000	-	130,000	1,060,000	205,000	-	-	-	22,176,762	20,786,483
12,013,491	-	107,621	1,205,299	210,946	-	-	-	16,024,472	15,346,464
-	-	-	-	-	-	255,509	-	255,509	-
<u>51,238,571</u>	<u>4,176,173</u>	<u>59,039,174</u>	<u>14,109,142</u>	<u>1,868,667</u>	<u>6,525,342</u>	<u>679,048</u>	<u>(1)</u>	<u>264,396,041</u>	<u>252,738,135</u>
<u>1,863,811</u>	<u>2,363,213</u>	<u>(1,115,628)</u>	<u>720,585</u>	<u>1,461,119</u>	<u>339,650</u>	<u>276,714</u>	<u>157</u>	<u>154,560,850</u>	<u>137,069,285</u>
-	-	2,435,416	12,000	-	-	-	-	11,910,266	11,237,035
-	44,804	-	-	-	-	-	-	44,804	391,790
-	-	-	-	-	-	-	-	564,136	252,273
(12,482)	(2,104,610)	(3,594,529)	-	(1,144,230)	-	-	-	(12,064,207)	(4,941,244)
-	(44,804)	-	-	-	-	-	-	(44,804)	(391,790)
-	-	-	-	-	-	-	-	(155,366,990)	(145,184,390)
21	-	-	-	3,300	-	-	-	3,468	80,000
-	-	-	-	-	-	21,465,000	-	21,465,000	-
1,288,613	-	67,089	58,703	-	-	1,877,845	-	3,634,943	269,913
-	-	-	-	-	-	(21,425,000)	-	(21,425,000)	-
-	-	-	-	-	-	(1,662,336)	-	(1,662,336)	-
<u>1,276,152</u>	<u>(2,104,610)</u>	<u>(1,092,024)</u>	<u>70,703</u>	<u>(1,140,930)</u>	<u>-</u>	<u>255,509</u>	<u>-</u>	<u>(152,940,720)</u>	<u>(138,286,413)</u>
<u>3,139,963</u>	<u>258,603</u>	<u>(2,207,652)</u>	<u>791,288</u>	<u>320,189</u>	<u>339,650</u>	<u>532,223</u>	<u>157</u>	<u>1,620,130</u>	<u>(1,217,128)</u>
<u>6,587,603</u>	<u>3,375,854</u>	<u>3,517,288</u>	<u>1,716,698</u>	<u>1,497,106</u>	<u>6,373,121</u>	<u>242,655</u>	<u>11,179</u>	<u>41,295,481</u>	<u>42,512,609</u>
<u>9,727,566</u>	<u>3,634,457</u>	<u>1,309,636</u>	<u>2,507,986</u>	<u>1,817,295</u>	<u>6,712,771</u>	<u>774,878</u>	<u>11,336</u>	<u>42,915,611</u>	<u>41,295,481</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

GENERAL FUND
 COMBINING DETAIL STATEMENT OF REVENUES, EXPENDITURES, OTHER FINANCING
 SOURCES (USES) AND CHANGES IN FUND BALANCE
 For The Year Ended December 31, 2004
 (With Summarized Financial Information for the Year Ended December 31, 2003)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area	Fire Service Area
REVENUES:							
Taxes:							
Real Property	\$ 155,863,019	\$ 77,962	\$ 596,887	\$ 190,161	\$ 876,428	\$ 2	\$ 32,954,135
Personal Property	17,734,027	13,148	25,356	3,591	48,164	2	3,842,766
Aircraft	225,210	-	-	-	-	-	-
Motor Vehicle Registration	3,176,501	-	8,831	2,308	13,415	-	475,972
Motor Vehicle Rental	4,503,742	-	-	-	-	-	-
Hotel - Motel	11,041,961	-	-	-	-	-	-
Excise on Tobacco Products	8,627,333	-	-	-	-	-	-
Payments in Lieu of Property Taxes	460,194	-	-	-	-	-	-
Tax Cost Recoveries	-	-	-	-	-	-	122
Municipal Utility Service Assessment	5,305,361	3,084	55,654	-	41,068	-	802,025
Penalties and Interest	1,744,500	913	5,225	1,176	6,555	1	214,969
Total Taxes	208,681,848	95,107	691,953	197,236	985,630	5	38,289,989
Special Assessments:							
Collections	-	4,923	-	-	-	-	-
Penalties and Interest	-	1,078	-	-	-	-	-
Total Special Assessments	-	6,001	-	-	-	-	-
Licenses and Permits:							
Taxicab Permits and Revisions	334,630	-	-	-	-	-	-
Chauffeur Licenses and Renewals	14,357	-	-	-	-	-	-
Construction and ROW Permits	901,510	-	-	-	-	-	-
Animal Licenses	343,063	-	-	-	-	-	-
Vehicle Emission Certificates	1,815,101	-	-	-	-	-	-
Mechanical Licenses and Exams	-	-	-	-	-	-	-
Local Business Licenses	34,175	-	-	-	-	-	-
Landscaping Plan Reviews	4,991	-	-	-	-	-	-
Building Permit Plan Reviews	521,666	-	-	-	-	-	570,547
Inspections	915,126	-	-	-	-	-	-
Building and Grading Permits	-	-	-	-	-	-	-
Electrical Permits	-	-	-	-	-	-	-
Mechanical, Gas and Plumbing Permits	-	-	-	-	-	-	-
Sign Permits	-	-	-	-	-	-	-
Elevator Permits	-	-	-	-	-	-	-
Mobile Home and Park Permits	-	-	-	-	-	-	-
Land Use Permits	302,919	-	-	-	-	-	-
Miscellaneous Permits	59,945	-	-	-	-	-	-
Total Licenses and Permits	5,247,483	-	-	-	-	-	570,547
Intergovernmental:							
Federal Government:							
Payment in Lieu of Property Taxes	282,588	-	800	188	1,176	-	41,808
Other Federal Grants - Direct	34,200	-	-	-	-	-	-
State of Alaska:							
Temporary Fiscal Relief	-	-	-	-	-	-	-
Fisheries Tax	68,831	-	-	-	-	-	-
Liquor License	-	-	-	-	-	-	-
Electric Co-op Allocation	588,279	-	1,653	389	2,431	-	86,443
National Forest Allocation	-	-	-	-	-	-	-
Traffic Signal Management	-	-	-	-	-	-	-
State Grant Revenue - Direct	82,000	-	-	-	-	-	-
State Grant Revenue - Pass Thru	(151,916)	-	-	-	-	-	-
Civil Defense	75,000	-	-	-	-	-	-
Total Intergovernmental	978,982	-	2,453	577	3,607	-	128,251

Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Parks and Recreation Service Area	Eagle River-Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police/Fire Retiree Medical Defined Contribution Support	Total December 31, 2004	Total December 31, 2003
\$ 42,160,797	\$ 5,851,760	\$ 43,741,836	\$ 10,964,040	\$ 2,634,840	\$ 1,613	\$ -	\$ -	\$ 295,913,480	\$ 276,047,056
5,739,990	180,817	4,957,696	1,364,699	99,045	240	-	-	34,009,541	33,507,415
-	-	-	-	-	-	-	-	225,210	203,390
715,727	60,490	704,325	193,955	-	-	-	-	5,351,524	5,161,320
-	-	-	-	-	-	-	-	4,503,742	4,456,172
351,179	-	-	234,119	-	-	-	-	11,627,259	10,287,972
-	-	-	-	-	-	-	-	8,627,333	4,734,327
-	-	-	-	-	-	-	-	460,194	209,781
452	-	346	-	-	-	-	-	920	-
997,336	311,922	1,254,634	235,312	175,270	263	-	-	9,181,929	6,608,739
310,890	32,358	296,409	79,540	12,031	503	-	-	2,705,070	2,930,685
50,276,371	6,437,347	50,955,246	13,071,665	2,921,186	2,619	-	-	372,606,202	344,146,857
778,171	-	-	-	-	-	-	-	783,094	444,094
73,830	-	-	-	-	-	-	-	74,908	111,186
852,001	-	-	-	-	-	-	-	858,002	555,280
-	-	-	-	-	-	-	-	334,630	187,840
-	-	-	-	-	-	-	-	14,357	18,530
-	-	-	-	-	-	-	-	901,510	643,453
-	-	-	-	-	-	-	-	343,063	232,230
-	-	-	-	-	-	-	-	1,815,101	1,722,024
-	-	-	-	-	73,220	-	-	73,220	71,779
49,668	-	-	-	-	270,250	-	-	304,425	101,299
-	-	-	-	-	-	-	-	54,659	26,710
-	-	-	-	-	1,352,518	-	-	2,444,731	2,575,699
-	-	-	-	-	17,561	-	-	932,687	705,910
-	-	-	-	-	2,774,478	-	-	2,774,478	2,951,767
-	-	-	-	-	928,718	-	-	928,718	792,053
-	-	-	-	-	1,064,301	-	-	1,064,301	933,491
-	-	-	-	-	19,957	-	-	19,957	12,297
-	-	-	-	-	213,316	-	-	213,316	200,236
-	-	-	-	-	8,800	-	-	8,800	24,827
9,451	-	-	-	-	-	-	-	302,919	295,716
59,119	-	-	-	-	24,730	-	-	94,126	73,049
-	-	-	-	-	6,747,849	-	-	12,624,998	11,568,910
62,876	-	61,888	17,071	1,881	-	-	-	470,276	458,865
-	-	-	-	-	-	-	-	34,200	28,700
-	-	-	-	-	-	-	-	-	5,215,707
-	-	-	-	-	-	-	-	68,831	51,880
-	-	399,300	-	-	-	-	-	399,300	295,900
130,005	-	127,963	35,199	-	-	-	-	972,362	955,649
15,047	-	-	-	-	-	-	-	15,047	-
1,083,200	-	-	-	-	-	-	-	1,083,200	1,183,000
203,913	-	-	-	-	-	-	-	285,913	409,019
-	-	-	-	-	-	-	-	(151,916)	168,105
-	-	-	-	-	-	-	-	75,000	64,000
1,495,041	-	589,151	52,270	1,881	-	-	-	3,252,213	8,830,825

MUNICIPALITY OF ANCHORAGE, ALASKA

GENERAL FUND
 COMBINING DETAIL STATEMENT OF REVENUES, EXPENDITURES, OTHER FINANCING
 SOURCES (USES) AND CHANGES IN FUND BALANCE - CONTINUED
 For The Year Ended December 31, 2004
 (With Summarized Financial Information for the Year Ended December 31, 2003)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area	Fire Service Area
Charges for Services:							
Aquatics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Centers and Programs	-	-	-	-	14,046	-	-
Parks & Recreation	-	-	-	-	-	-	-
Sports and Parks Activities	71,495	-	-	-	-	-	-
Camping Fees	-	-	-	-	-	-	-
School District Service Fees	77,878	-	-	-	-	-	-
Ambulance Service Fees	4,601,427	-	-	-	-	-	-
E-911 Surcharge	1,948,617	-	-	-	-	-	-
Police Services	-	-	-	-	-	-	-
DWI Impound Administrative Fees	484,865	-	-	-	-	-	-
Incarceration Cost Recovery	-	-	-	-	-	-	-
Health Service Fees	171,869	-	-	-	-	-	-
Sanitary Inspection Fees	1,316,359	-	-	-	-	-	-
Cemetery Fees	192,076	-	-	-	-	-	-
Zoning Fees	383,274	-	-	-	-	-	-
Maps and Publications	10,041	-	-	-	-	-	-
Plating Fees	553,843	-	-	-	-	-	-
Fire and Rescue Operation Fees	-	-	-	-	-	-	2,290
Fire Alarm Fees	20,520	-	-	-	-	-	2,536
Animal Shelter Fees	282,068	-	-	-	-	-	-
Mapping Fees	87,406	-	-	-	-	-	-
Hazardous Waste Fees	-	-	-	-	-	-	70,676
Fire Inspection Fees	-	-	-	-	-	-	99,499
Transit Fees	2,664,041	-	-	-	-	-	-
Transit Advertising Fees	197,318	-	-	-	-	-	-
Museum Admission Fees	493,195	-	-	-	-	-	-
Library Fees	6,551	-	-	-	-	-	-
Lost Book Reimbursement	33,078	-	-	-	-	-	-
Sale of Books	30,623	-	-	-	-	-	-
Sale of Publications	-	-	-	-	-	-	-
Demolition Services	-	-	-	-	-	-	-
Abatements	-	-	-	-	-	-	-
Copier Fees	38,371	-	-	-	-	-	55
Reimbursed Costs	1,218,342	-	-	-	-	-	285,677
Miscellaneous Services	134,569	-	-	-	-	-	-
Total Charges for Services	15,017,826	-	-	-	14,046	-	460,733
Fines and Forfeitures:							
Parking Enforcement Fines	984,323	-	-	-	-	-	-
Library Book Fines	227,738	-	-	-	-	-	-
Traffic Court Fines	-	-	-	-	-	-	-
Trial Court Fines	-	-	-	-	-	-	-
Counter Fines	-	-	-	-	-	-	-
Curfew Fines	-	-	-	-	-	-	-
Minor Tobacco Fines	-	-	-	-	-	-	-
Pre-Trial Diversion Costs	317,470	-	-	-	-	-	-
Other Fines and Forfeitures	114,112	-	-	-	-	-	-
Total Fines and Forfeitures	1,643,643	-	-	-	-	-	-
Investment Income:							
Short-Term Investments	731,863	(337)	17,211	2,707	2,691	1,110	80,968
Other	(27,887)	-	-	-	-	-	-
Total Investment Income	703,976	(337)	17,211	2,707	2,691	1,110	80,968
Restricted Contributions	4,286	-	-	-	-	-	-
Other:							
Leases and Rentals	288,614	-	-	-	-	-	-
Ticket Surcharges	161,732	-	-	-	-	-	-
Sale of Found and Forfeited Property	3,009	-	-	-	-	-	-
Appeal Receipts	19,642	-	-	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	-	-	-	-
Prior Year Expenditure Recovery	839,579	-	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-	-	-
DCF WO Recoveries	-	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-	-
Miscellaneous	268,125	-	-	-	-	-	1,924
Total Other	1,580,701	-	-	-	-	-	1,924
Total Revenues	233,858,745	100,771	711,617	200,520	1,005,974	1,115	39,532,412
EXPENDITURES:							
Current:							
General Government:							
Assembly	2,817,570	-	-	-	-	-	-
Equal Rights Commission	537,051	-	-	-	-	-	-
Internal Audit	93,407	-	-	-	-	-	-
Office of the Mayor	1,245,790	-	-	-	-	-	-
Municipal Attorney	865,827	-	-	-	-	-	-
Municipal Manager	(71,496)	-	-	-	-	-	-
Heritage Land Bank	211,612	-	-	-	-	-	-
Finance	6,566,514	-	-	-	-	-	-
Information Technology	576,781	-	-	-	-	-	-
Employee Relations	224,488	-	-	-	-	-	-
Purchasing	272,181	-	-	-	-	-	-
Total General Government	13,339,725	-	-	-	-	-	-

Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police/Fire Retiree Medical Defined Contribution Support	Total December 31, 2004	Total December 31, 2003
\$ -	\$ -	\$ -	\$ 586,151	\$ 212,890	\$ -	\$ -	\$ -	\$ 799,041	\$ 729,650
-	-	-	173,281	91,151	-	-	-	278,478	193,836
-	-	-	69,451	-	-	-	-	69,451	-
-	-	-	527,079	15,076	-	-	-	613,650	534,595
-	-	-	84,305	-	-	-	-	84,305	82,362
-	-	-	144,146	44,710	-	247,033	-	513,767	620,479
-	-	-	-	-	-	-	-	4,601,427	4,086,938
-	-	-	-	-	-	-	-	1,948,617	2,066,944
-	-	160,066	-	-	-	-	-	160,066	120,162
-	-	329,724	-	-	-	-	-	814,589	661,868
-	-	159,667	-	-	-	-	-	159,667	344,346
-	-	-	-	-	-	-	-	171,869	167,211
-	-	-	-	-	-	-	-	1,316,359	1,242,140
-	-	-	-	-	-	-	-	192,076	216,839
-	-	-	-	-	-	-	-	383,274	117,042
-	-	-	-	-	-	-	-	10,041	12,709
-	-	-	-	-	-	-	-	553,843	239,982
-	-	-	-	-	-	-	-	2,290	-
-	-	-	-	-	-	-	-	23,056	(17,472)
-	-	-	-	-	-	-	-	282,068	224,598
-	-	-	-	-	-	-	-	87,406	89,429
-	-	-	-	-	-	-	-	70,676	80,248
-	-	-	-	-	-	-	-	99,499	135,109
-	-	-	-	-	-	-	-	2,664,041	2,225,212
-	-	-	-	-	-	-	-	197,318	124,353
-	-	-	503	-	-	-	-	493,195	494,540
-	-	-	-	-	-	-	-	7,054	5,052
-	-	-	-	-	-	-	-	33,078	20,572
-	-	-	-	-	-	-	-	30,623	15,796
-	-	-	-	-	22,962	-	-	22,962	37,704
-	-	-	-	-	35,874	-	-	35,874	-
-	-	-	-	-	19,689	-	-	19,689	-
-	-	-	-	-	7,823	-	-	46,249	83,832
222,055	54,433	238,676	-	-	(64,038)	295,627	-	2,250,772	1,342,737
222,055	54,433	888,133	1,584,916	363,827	22,310	542,660	-	134,569	84,457
-	-	-	-	-	-	-	-	19,170,939	16,383,270
-	-	-	-	-	-	-	-	984,323	390,512
-	-	-	-	-	-	-	-	227,738	212,712
-	-	1,849,046	-	-	-	-	-	1,849,046	1,792,134
-	-	1,340,710	-	-	-	-	-	1,340,710	1,481,868
-	-	1,734,839	-	-	-	-	-	1,734,839	1,229,720
-	-	19,451	-	-	-	-	-	19,451	31,301
-	-	20,939	-	-	-	-	-	20,939	22,839
-	-	-	-	-	-	-	-	317,470	169,073
-	-	103,855	-	-	-	-	-	217,967	405,765
-	-	5,068,840	-	-	-	-	-	6,712,483	5,735,924
195,381	47,606	16,589	87,974	41,421	91,148	3,508	156	1,319,996	813,246
195,381	47,606	16,589	87,974	41,421	91,148	3,508	156	(27,887)	17,552
-	-	-	30,000	-	-	-	-	1,292,109	830,798
-	-	-	-	-	-	-	-	34,286	52,450
-	-	-	-	-	-	-	-	288,614	275,272
-	-	-	-	-	-	-	-	161,732	125
-	-	308,898	-	-	-	-	-	311,907	194,818
-	-	-	-	-	1,500	-	-	21,142	4,782
-	-	4,008	-	-	-	-	-	4,008	283,874
1,232	-	33,399	-	-	-	69,313	-	943,523	131,568
-	-	-	-	-	-	-	-	-	168,884
-	-	10,928	-	-	-	-	-	10,928	-
-	-	-	-	-	-	-	-	-	40,355
1,182	-	48,354	2,902	1,471	(434)	340,281	-	663,805	603,428
2,414	-	405,587	2,902	1,471	1,066	409,594	-	2,405,659	1,703,106
53,102,382	6,539,386	57,923,546	14,829,727	3,329,786	6,864,992	955,762	156	418,956,891	389,807,420
-	-	-	-	-	-	-	-	2,817,570	3,216,119
-	-	-	-	-	-	-	-	537,051	577,980
-	-	-	-	-	-	-	-	93,407	108,006
-	-	-	-	-	-	-	-	1,245,790	6,959,381
-	-	-	-	-	-	-	-	865,827	475,342
-	-	-	-	-	-	-	-	(71,496)	852,333
-	-	-	-	-	-	-	-	211,612	515,954
-	-	-	-	-	-	423,539	-	6,990,053	6,707,820
-	-	-	-	-	-	-	-	576,781	579,019
-	-	-	-	-	-	-	(1)	224,487	199,409
-	-	-	-	-	-	-	-	272,181	2
-	-	-	-	-	-	423,539	(1)	13,763,263	20,191,365

MUNICIPALITY OF ANCHORAGE, ALASKA

GENERAL FUND
 COMBINING DETAIL STATEMENT OF REVENUES, EXPENDITURES, OTHER FINANCING
 SOURCES (USES) AND CHANGES IN FUND BALANCE - CONTINUED
 For The Year Ended December 31, 2004
 With Comparative Totals For The Year Ended December 31, 2003

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area	Fire Service Area
Public Safety:							
Health and Human Services	\$ 12,794,694	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire	11,663,375	-	595,721	-	384,636	-	36,385,945
Police	4,552,331	-	-	-	-	-	-
Total Public Safety	29,010,400	-	595,721	-	384,636	-	36,385,945
Public Services:							
Economic and Community Development	23,236,072	-	-	-	141,537	-	-
Public Transportation	14,855,345	-	-	-	-	-	-
Public Works	3,413,800	12,230	-	186,480	376,866	409	-
Maintenance and Operations	(1,168,118)	-	-	-	-	-	-
Total Public Services	40,337,099	12,230	-	186,480	518,403	409	-
Non-Departmental	-	-	-	-	-	-	-
Debt Service:							
Principal	2,115,000	65,000	-	-	15,000	-	1,306,762
Interest and Fiscal Charges	996,545	15,846	-	-	12,572	-	1,462,152
Bond Issuance Costs	-	-	-	-	-	-	-
Total Debt Service	3,111,545	80,846	-	-	27,572	-	2,768,914
Total Expenditures	85,798,769	93,076	595,721	186,480	930,611	409	39,154,859
Excess (Deficiency) of Revenues over Expenditures	148,059,976	7,695	115,896	14,040	75,363	706	377,553
OTHER FINANCING SOURCES (USES):							
Transfers from Other Funds:							
Heritage Land Bank	-	-	-	-	-	-	-
MOA Trust Reserve Fund	-	-	-	-	-	-	-
MOA Trust Fund	6,600,000	-	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-	-	-
Medical/Dental/Life Insurance Fund	-	-	-	-	-	-	-
Refuse Utility	282,765	-	-	-	-	-	-
Solid Waste	790,755	-	-	-	-	-	-
Equipment Maintenance Fund	429,608	-	-	-	-	-	1,359,722
Total Transfers from Other Funds	8,103,128	-	-	-	-	-	1,359,722
Transfers from Other Sub-Funds:							
Building Safety Service Area Fund	-	-	-	-	-	-	-
Eaglewood Contributing Roads Service Area Fund	-	-	-	-	-	-	-
Gateway Contributing Roads Service Area Fund	-	-	-	-	-	-	-
Total Transfers from Other Sub-Funds	-	-	-	-	-	-	-
Transfers from Component Units:							
Alaska Center for the Performing Arts	-	-	-	-	-	-	-
Anchorage Parking Authority	564,136	-	-	-	-	-	-
Total Transfers from Component Units	564,136	-	-	-	-	-	-
Transfers to Other Funds:							
State Grants Fund	(521,557)	-	-	-	-	-	(97,274)
Federal Grants Fund	(395,000)	-	(17,990)	-	-	-	-
Miscellaneous Operational Grants Fund	(13,440)	-	-	-	-	-	-
ER-Chugiak Parks and Recreation Capital Proj Fund	-	-	-	-	-	-	-
Police/Fire Retiree Medical Liability Fund	(99,000)	-	-	-	-	-	(693,000)
Police/Fire Retirement Trust Fund	(1,824,195)	-	-	-	-	-	-
Areawide Capital Projects Fund	(1,404,600)	-	-	-	-	-	-
Chugiak Fire Capital Projects Fund	-	-	(50,000)	-	-	-	-
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	(35,000)	-	-	-
Miscellaneous Capital Projects Fund	-	-	-	-	-	-	-
Roads and Drainage Capital Projects Fund	-	-	-	-	(57,300)	-	-
Information Technology Fund	-	-	-	-	-	-	-
Total Transfers to Other Funds	(4,257,792)	-	(67,990)	(35,000)	(57,300)	-	(790,274)
Transfer to Areawide Service Area Sub-fund	-	-	-	-	-	-	-
Transfer to ER-Chugiak Birchwood Rural Roads Sub-fund	-	-	-	-	-	-	-
Transfers to Component Units:							
Anchorage School District	(153,993,490)	-	-	-	-	-	-
Alaska Center for the Performing Arts	(1,148,500)	-	-	-	-	-	-
Cooperative Services Authority	(225,000)	-	-	-	-	-	-
Total Transfers to Component Units	(155,366,990)	-	-	-	-	-	-
Refunding Bonds Issued	-	-	-	-	-	-	-
Premium on Bond Sale	153,167	-	-	-	-	-	189,526
Proceeds from Sale of Assets	-	-	-	-	-	-	147
Payment to Extinguish Debt	-	-	-	-	-	-	-
Payment to Refunding Escrow Agent	-	-	-	-	-	-	-
Net Other Financing Uses	(150,804,351)	-	(67,990)	(35,000)	(57,300)	-	759,121
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(2,744,375)	7,695	47,906	(20,960)	18,063	706	1,136,674
Fund Balance, January 1	13,751,716	24,761	1,273,362	171,948	176,449	78,392	2,497,349
Fund Balance, December 31	\$ 11,007,341	\$ 32,456	\$ 1,321,268	\$ 150,988	\$ 194,512	\$ 79,098	\$ 3,634,023

Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police/Fire Retiree Medical Defined Contribution Support	Total December 31 2004	Total December 31 2003
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,794,694	\$ 11,920,108
-	-	-	-	-	-	-	-	49,029,677	43,479,763
-	-	58,801,553	-	-	-	-	-	63,353,884	57,624,752
-	-	58,801,553	-	-	-	-	-	125,178,255	113,024,623
-	-	-	9,081,095	1,452,721	-	-	-	33,911,425	23,405,579
-	-	-	-	-	-	-	-	14,855,345	13,292,077
3,358,656	-	-	-	-	6,525,342	-	-	13,873,783	19,408,556
18,586,424	4,176,173	-	2,762,748	-	-	-	-	24,357,227	26,892,534
21,945,080	4,176,173	-	11,843,843	1,452,721	6,525,342	-	-	86,997,780	82,998,746
-	-	-	-	-	-	-	-	-	390,454
17,280,000	-	130,000	1,060,000	205,000	-	-	-	22,176,762	20,786,483
12,013,491	-	107,621	1,205,299	210,946	-	-	-	16,024,472	15,346,464
-	-	-	-	-	-	255,509	-	255,509	-
29,293,491	-	237,621	2,265,299	415,946	-	255,509	-	38,456,743	36,132,947
51,238,571	4,176,173	59,039,174	14,109,142	1,868,667	6,525,342	679,048	(1)	264,396,041	252,738,135
1,863,811	2,363,213	(1,115,628)	720,585	1,461,119	339,650	276,714	157	154,560,850	137,069,285
-	-	-	12,000	-	-	-	-	12,000	11,500
-	-	-	-	-	-	-	-	-	1,400,000
-	-	-	-	-	-	-	-	6,600,000	6,800,000
-	-	-	-	-	-	-	-	-	365,000
-	-	-	-	-	-	-	-	-	704,595
-	-	-	-	-	-	-	-	282,765	1,955,940
-	-	-	-	-	-	-	-	790,755	-
-	-	2,435,416	-	-	-	-	-	4,224,746	-
-	-	2,435,416	12,000	-	-	-	-	11,910,266	11,237,035
-	-	-	-	-	-	-	-	-	391,790
-	44,058	-	-	-	-	-	-	44,058	-
-	746	-	-	-	-	-	-	746	-
-	44,804	-	-	-	-	-	-	44,804	391,790
-	-	-	-	-	-	-	-	-	143,053
-	-	-	-	-	-	-	-	564,136	109,220
-	-	-	-	-	-	-	-	564,136	252,273
(12,482)	-	(156,756)	-	-	-	-	-	(788,069)	(541,589)
-	-	(435,910)	-	-	-	-	-	(848,900)	(471,418)
-	-	-	-	-	-	-	-	(13,440)	(164,080)
-	-	-	-	(1,144,230)	-	-	-	(1,144,230)	-
-	-	(1,008,000)	-	-	-	-	-	(1,800,000)	(1,800,000)
-	-	(1,993,863)	-	-	-	-	-	(3,818,058)	-
-	-	-	-	-	-	-	-	(1,404,600)	(148,727)
-	-	-	-	-	-	-	-	(50,000)	-
-	-	-	-	-	-	-	-	(35,000)	-
-	-	-	-	-	-	-	-	-	(99,000)
-	(2,104,610)	-	-	-	-	-	-	(2,161,910)	(1,677,430)
-	-	-	-	-	-	-	-	-	(39,000)
(12,482)	(2,104,610)	(3,594,529)	-	(1,144,230)	-	-	-	(12,064,207)	(4,941,244)
-	-	-	-	-	-	-	-	-	(391,790)
-	(44,804)	-	-	-	-	-	-	(44,804)	-
-	-	-	-	-	-	-	-	(153,993,490)	(144,035,890)
-	-	-	-	-	-	-	-	(1,148,500)	(1,148,500)
-	-	-	-	-	-	-	-	(225,000)	-
-	-	-	-	-	-	-	-	(155,366,990)	(145,184,390)
-	-	-	-	-	-	21,465,000	-	21,465,000	-
1,288,613	-	67,089	58,703	-	-	1,877,845	-	3,634,943	269,913
21	-	-	-	3,300	-	-	-	3,468	80,000
-	-	-	-	-	-	(21,425,000)	-	(21,425,000)	-
-	-	-	-	-	-	(1,662,336)	-	(1,662,336)	-
1,276,152	(2,104,610)	(1,092,024)	70,703	(1,140,930)	-	255,509	-	(152,940,720)	(138,286,413)
3,139,963	258,603	(2,207,652)	791,288	320,189	339,650	532,223	157	1,620,130	(1,217,128)
6,587,603	3,375,854	3,517,288	1,716,698	1,497,106	6,373,121	242,655	11,179	41,295,481	42,512,609
\$ 9,727,566	\$ 3,634,457	\$ 1,309,636	\$ 2,507,986	\$ 1,817,295	\$ 6,712,771	\$ 774,878	\$ 11,336	\$ 42,915,611	\$ 41,295,481

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-4

AREAWIDE SERVICE AREA
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

ASSETS

	<u>2004</u>	<u>2003</u>
Equity in General Cash Pool	\$ 51,927,731	\$ 55,800,986
Investments	100,000	2,000
Taxes Receivable:		
Delinquent Taxes	3,982,848	5,305,130
Tax Liens	323,839	364,329
Penalties and Interest	803,036	821,687
Less: Allowance for Uncollectibles	<u>(81,802)</u>	<u>(1,655,313)</u>
Total Net Taxes Receivable	<u>5,027,921</u>	<u>4,835,833</u>
Accounts Receivable	9,172,562	11,515,881
Less: Allowance for Uncollectibles	<u>(1,564,417)</u>	<u>(4,995,161)</u>
Total Net Accounts Receivable	<u>7,608,145</u>	<u>6,520,720</u>
Intergovernmental Receivables	<u>519,822</u>	<u>579,471</u>
Due from Component Units:		
Anchorage School District	-	270,168
Alaska Center for the Performing Arts	-	45,878
Anchorage Parking Authority	<u>246,087</u>	<u>18,861</u>
Total Due from Component Units	<u>246,087</u>	<u>334,907</u>
Interfund Receivables:		
Former City Service Area Fund	25,197	36,032
Jail Bond Debt Service Fund	-	13,347
Municipal Airport Fund	-	310,332
MOA Trust Fund	-	23,233
Information Technology Fund	5,080,000	-
Downtown Business Improvement District	-	46,164
Total Interfund Receivables	<u>5,105,197</u>	<u>429,108</u>
Long-term Loans Receivable	54,545,000	56,610,000
Inventories, at Cost	542,609	479,178
Prepaid Items and Deposits	193,392	200,225
Advances to Information Technology Fund	198,614	-
Advances to Areawide Capital Projects Fund	183,852	190,986
Advances to Rabbit Creek Sub-Fund	461,196	455,873
Loan to Anchorage Senior Center	-	30,800
TOTAL ASSETS	<u>\$ 126,659,566</u>	<u>\$ 126,470,087</u>

LIABILITIES AND SUB-FUND BALANCE

LIABILITIES		
Accounts Payable and Contract Retainages	\$ 1,743,535	\$ 3,439,448
Due to Anchorage School District Component Unit	54,667,774	48,327,886
Deferred Revenue and Deposits	<u>59,240,916</u>	<u>60,951,037</u>
Total Liabilities	<u>115,652,225</u>	<u>112,718,371</u>
SUB-FUND BALANCE		
Reserved for Encumbrances	939,607	3,167,335
Reserved for Inventories	542,609	479,178
Reserved for Prepaid Items and Deposits	193,392	200,225
Reserved for Long-Term Loans	461,196	646,858
Unreserved, Designated for Bond Rating and Operating Emergencies	8,585,515	-
Unreserved, Undesignated for Service Area	<u>285,022</u>	<u>9,258,120</u>
Total Sub-Fund Balance	<u>11,007,341</u>	<u>13,751,716</u>
TOTAL LIABILITIES AND SUB-FUND BALANCE	<u>\$ 126,659,566</u>	<u>\$ 126,470,087</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-5

AREAWIDE SERVICE AREA
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING
 SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE
 For The Years Ended December 31, 2004 and 2003

	2004	2003
REVENUES		
Taxes	\$ 208,681,848	\$ 198,208,243
Licenses and Permits	5,247,483	4,349,779
Intergovernmental	978,982	2,374,781
Charges for Services	15,017,826	12,763,917
Fines and Forfeitures	1,643,643	1,035,872
Investment Income	703,976	315,784
Restricted Contributions	4,286	2,450
Other	1,580,701	1,036,169
Total Revenues	<u>233,858,745</u>	<u>220,086,995</u>
EXPENDITURES		
Current:		
General Government:		
Assembly	2,817,570	3,216,119
Equal Rights Commission	537,051	577,980
Internal Audit	93,407	108,006
Office of the Mayor	1,245,790	6,959,381
Municipal Attorney	865,827	475,342
Municipal Manager	(71,496)	852,333
Finance	6,566,514	6,707,820
Information Technology	576,781	579,019
Employee Relations	224,488	199,409
Purchasing	272,181	2
Heritage Land Bank	211,612	515,954
Total General Government	<u>13,339,725</u>	<u>20,191,365</u>
Public Safety:		
Health and Human Services	12,794,694	11,920,108
Fire	11,663,375	11,150,088
Police	4,552,331	3,115,927
Total Public Safety	<u>29,010,400</u>	<u>26,186,123</u>
Public Services:		
Economic and Community Development	23,236,072	12,087,169
Public Transportation	14,855,345	13,292,077
Public Works	3,413,800	9,447,459
Maintenance and Operations	(1,168,118)	821,101
Total Public Services	<u>40,337,099</u>	<u>35,647,806</u>
Non-Departmental	-	390,454
Debt Service:		
Principal	2,115,000	1,964,585
Interest and Fiscal Charges	996,545	932,440
Total Debt Service	<u>3,111,545</u>	<u>2,897,025</u>
Total Expenditures	<u>85,798,769</u>	<u>85,312,773</u>
Excess of Revenues over Expenditures	<u>148,059,976</u>	<u>134,774,222</u>
OTHER FINANCING SOURCES (USES)		
Premium on Bond Sale	153,167	29,305
Transfers from Other Funds	8,103,128	9,969,595
Transfers from Other Sub-Funds	-	354,000
Transfers from Component Units	564,136	252,273
Transfers to Other Funds	(4,257,792)	(1,348,721)
Transfers to Component Units	(155,366,990)	(145,184,390)
Net Other Financing Uses	<u>(150,804,351)</u>	<u>(135,927,938)</u>
Deficiency of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	<u>(2,744,375)</u>	<u>(1,153,716)</u>
Sub-Fund Balance, January 1	13,751,716	14,905,432
Sub-Fund Balance, December 31	<u>\$ 11,007,341</u>	<u>\$ 13,751,716</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-6
(Additional Information)AREA WIDE SERVICE AREA
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN
For the Year Ended December 31, 2004

	Estimated	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
Real Property	\$ 160,570,100	\$ 155,863,019	\$ (4,707,081)
Personal Property	17,323,120	17,734,027	410,907
Aircraft	195,000	225,210	30,210
Motor Vehicle Registration	3,137,110	3,176,501	39,391
Motor Vehicle Rental	4,200,000	4,503,742	303,742
Hotel - Motel	11,143,500	11,041,961	(101,539)
Excise on Tobacco Products	4,900,000	8,627,333	3,727,333
Payments in Lieu of Property Taxes	206,000	460,194	254,194
Municipal Utility Service Assessment	5,589,830	5,305,361	(284,469)
Penalties and Interest	4,189,350	1,744,500	(2,444,850)
Total Taxes	<u>211,454,010</u>	<u>208,681,848</u>	<u>(2,772,162)</u>
Licenses and Permits:			
Taxicab Permits and Revisions	351,780	334,630	(17,150)
Chauffeur Licenses and Renewals	12,800	14,357	1,557
Construction and ROW Permits	564,130	901,510	337,380
Animal Licenses	187,500	343,063	155,563
Vehicle Emission Certificates	1,856,000	1,815,101	(40,899)
Local Business Licenses	32,000	34,175	2,175
Landscaping Plan Reviews	-	4,991	4,991
Building Permit Plan Reviews	405,390	521,666	116,276
Inspections	935,130	915,126	(20,004)
Mobile Home and Park Permits	-	-	-
Land Use Permits	237,500	302,919	65,419
Miscellaneous Permits	287,550	59,945	(227,605)
Total Licenses and Permits	<u>4,869,780</u>	<u>5,247,483</u>	<u>377,703</u>
Intergovernmental:			
Federal Government:			
Payment in Lieu of Property Taxes	242,470	282,588	40,118
Other Federal Grants - Direct	28,500	34,200	5,700
State of Alaska:			
Fisheries Tax	40,300	68,831	28,531
Electric Co-op Allocation	505,390	588,279	82,889
State Grant Revenue - Direct	82,000	82,000	-
State Grant Revenue - Pass Thru	-	(151,916)	(151,916)
Civil Defense	64,000	75,000	11,000
Total Intergovernmental	<u>962,660</u>	<u>978,982</u>	<u>16,322</u>
Charges for Services:			
Sports and Parks Activities	76,000	71,495	(4,505)
School District Service Fees	74,280	77,878	3,598
Ambulance Service Fees	4,773,420	4,601,427	(171,993)
E-911 Surcharge	1,820,000	1,948,617	128,617
DWI Impound Administrative Fees	678,180	484,865	(193,315)
Health Service Fees	257,700	171,869	(85,831)
Sanitary Inspection Fees	1,173,660	1,316,359	142,699
Cemetery Fees	211,000	192,076	(18,924)
Zoning Fees	597,600	383,274	(214,326)
Maps and Publications	9,600	10,041	441
Platting Fees	927,600	553,843	(373,757)
Fire Alarm Fees	14,400	20,520	6,120
Animal Shelter Fees	593,300	282,068	(311,232)
Mapping Fees	132,050	87,406	(44,644)
Transit Fees	2,355,640	2,664,041	308,401
Transit Advertising Fees	250,000	197,318	(52,682)
Museum Admission Fees	461,070	493,195	32,125
Library Fees	4,950	6,551	1,601

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-6
(Additional Information)AREAWIDE SERVICE AREA
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN
For the Year Ended December 31, 2004

	Estimated	Actual	Variance Favorable (Unfavorable)
Lost Book Reimbursement	\$ 54,660	\$ 33,078	\$ (21,582)
Sale of Books	40,000	30,623	(9,377)
Copier Fees	71,280	38,371	(32,909)
Reimbursed Costs	1,325,800	1,218,342	(107,458)
Miscellaneous Services	175,110	134,569	(40,541)
Total Charges for Services	<u>16,077,300</u>	<u>15,017,826</u>	<u>(1,059,474)</u>
Fines and Forfeitures:			
Parking Enforcement Fines	1,070,000	984,323	(85,677)
Library Book Fines	254,420	227,738	(26,682)
Pre-Trial Diversion Costs	105,000	317,470	212,470
Other Fines and Forfeitures	207,500	114,112	(93,388)
Total Fines and Forfeitures	<u>1,636,920</u>	<u>1,643,643</u>	<u>6,723</u>
Investment Income:			
Short-Term Investments	350,950	731,863	380,913
Other	99,830	(27,887)	(127,717)
Total Investment Income	<u>450,780</u>	<u>703,976</u>	<u>253,196</u>
Restricted Contributions	10,000	4,286	(5,714)
Other:			
Leases and Rentals	303,740	288,614	(15,126)
Ticket Surcharges	168,000	161,732	(6,268)
Sale of Found and Forfeited Property	-	3,009	3,009
Appeal Receipts	2,500	19,642	17,142
Prior Year Expenditure Recovery	41,270	839,579	798,309
Miscellaneous	395,140	268,125	(127,015)
Total Other	<u>910,650</u>	<u>1,580,701</u>	<u>670,051</u>
Total Revenues	<u>236,372,100</u>	<u>233,858,745</u>	<u>(2,513,355)</u>
Transfers from Other Funds:			
MOA Trust Fund	6,600,000	6,600,000	-
Equipment Maintenance Fund	429,608	429,608	-
Refuse Utility	-	282,765	282,765
Solid Waste	-	790,755	790,755
Total Transfers from Other Funds	<u>7,029,608</u>	<u>8,103,128</u>	<u>1,073,520</u>
Premium on Bond Sale	-	153,167	153,167
Transfer from Anchorage Parking Authority Component Unit	295,000	564,136	269,136
TOTAL	<u>\$ 243,696,708</u>	<u>\$ 242,679,176</u>	<u>\$ (1,017,532)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-7
(Additional Information)

AREAWIDE SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET
For the Year Ended December 31, 2004

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
	Original	Revised				
General Government:						
Assembly	\$ 2,868,350	\$ 2,939,330	\$ 2,817,570	\$ (151,014)	\$ 2,666,556	\$ 272,774
Equal Rights Commission	588,070	584,090	537,051	2,466	539,517	44,573
Internal Audit	148,830	133,150	93,407	-	93,407	39,743
Office of the Mayor	1,415,320	1,413,290	1,245,790	(2,505)	1,243,285	170,005
Municipal Attorney	846,800	846,780	865,827	229	866,056	(19,276)
Municipal Manager	(3,600)	(40,420)	(71,496)	4,804	(66,692)	26,272
Finance	1,702,390	1,497,060	6,566,514	(28,079)	6,538,435	(5,041,375)
Information Technology	565,860	559,110	576,781	(4,000)	572,781	(13,671)
Employee Relations	142,990	194,320	224,488	(24,460)	200,028	(5,708)
Purchasing	268,330	268,370	272,181	-	272,181	(3,811)
Heritage Land Bank	284,530	290,810	211,612	(44,001)	167,611	123,199
Total General Government	8,827,870	8,685,890	13,339,725	(246,560)	13,093,165	(4,407,275)
Public Safety:						
Health and Human Services	13,321,460	13,288,090	12,794,694	(80,216)	12,714,478	573,612
Fire	11,752,680	11,748,880	11,663,375	(31,371)	11,632,004	116,876
Police	1,395,540	4,030,980	4,552,331	-	4,552,331	(521,351)
Total Public Safety	26,469,680	29,067,950	29,010,400	(111,587)	28,898,813	169,137
Public Services:						
Economic and Community Development	24,325,210	24,479,860	23,236,072	(41,750)	23,194,322	1,285,538
Public Transportation	15,454,980	15,563,490	14,855,345	(1,402)	14,853,943	709,547
Public Works	3,811,690	3,799,240	3,413,800	(268)	3,413,532	385,708
Maintenance and Operations	(1,142,670)	(1,148,020)	(1,168,118)	(385,624)	(1,553,742)	405,722
Total Public Services	42,449,210	42,694,570	40,337,099	(429,044)	39,908,055	2,786,515
Debt Service:						
Principal	2,022,140	2,022,140	2,115,000	-	2,115,000	(92,860)
Interest and Fiscal Charges	1,140,450	1,140,450	996,545	-	996,545	143,905
Total Debt Service	3,162,590	3,162,590	3,111,545	-	3,111,545	51,045
Transfers to Other Funds:						
State Grants Fund	438,510	525,120	521,557	-	521,557	3,563
Federal Grants Fund	372,000	395,000	395,000	-	395,000	-
Miscellaneous Operational Grants Fund	-	13,440	13,440	-	13,440	-
Police/Fire Retiree Medical Liability Fund	99,000	99,000	99,000	-	99,000	-
Police/Fire Retirement Trust Fund	1,824,190	1,824,200	1,824,195	-	1,824,195	5
Areawide Capital Projects Fund	1,403,510	1,480,600	1,404,600	-	1,404,600	76,000
Total Operating Transfers to Other Funds	4,137,210	4,337,360	4,257,792	-	4,257,792	79,568
Transfers to Component Units:						
Anchorage School District Alaska Center for the Performing Arts	-	154,493,490	153,993,490	-	153,993,490	500,000
Cooperative Services Authority	1,148,500	1,148,500	1,148,500	-	1,148,500	-
Transfers to Component Units	-	225,000	225,000	-	225,000	-
Total Transfers to Component Units	1,148,500	155,866,990	155,366,990	-	155,366,990	500,000
TOTAL	\$ 86,195,060	\$ 243,815,350	\$ 245,423,551	\$ (787,191)	\$ 244,636,360	\$ (821,010)

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-8
(Additional Information)

AREAWIDE SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2004

	Personal Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
General Government:								
Assembly	\$ 1,592,428	\$ 12,137	\$ 700,366	\$ -	\$ 16,343	\$ 671,527	\$ (175,231)	\$ 2,817,570
Equal Rights Commission	390,096	1,456	29,970	-	2,521	113,008	-	537,051
Internal Audit	350,581	956	3,063	-	-	88,767	(349,960)	93,407
Office of the Mayor	968,797	2,027	194,178	-	6,413	1,080,903	(1,006,528)	1,245,790
Municipal Attorney	3,676,849	25,189	412,290	-	3,748	1,109,261	(4,361,510)	865,827
Municipal Manager	964,973	23,137	103,091	665,880	46,197	558,683	(1,767,577)	594,384
Finance	7,867,698	60,954	764,221	-	33,378	4,586,463	(6,746,200)	6,566,514
Information Technology	402,799	60,610	611,902	-	-	337,048	(835,578)	576,781
Employee Relations	1,379,776	28,576	110,495	-	4,662	3,499,446	(4,798,467)	224,488
Purchasing	990,400	7,142	103,299	-	3,160	270,004	(1,101,824)	272,181
Heritage Land Bank	144,659	697	5,260,900	-	5,128	67,507	(5,267,279)	211,612
Total General Government	18,729,056	222,881	8,293,775	665,880	121,550	12,382,617	(26,410,154)	14,005,605
Public Safety:								
Health and Human Services	4,772,547	191,350	5,169,007	1,852,538	105,349	7,007,395	(4,450,954)	14,647,232
Fire	9,595,187	1,117,796	3,838,037	256,630	198,990	8,151,689	(11,238,324)	11,920,005
Police	-	636	912,433	-	-	3,639,262	-	4,552,331
Total Public Safety	14,367,734	1,309,782	9,919,477	2,109,168	304,339	18,798,346	(15,689,278)	31,119,568
Public Services:								
Economic and Community Development	10,202,852	136,186	8,230,678	137,252	172,780	7,564,112	(3,070,536)	23,373,324
Public Transportation	9,352,987	2,026,628	2,373,620	199,245	1,368	3,311,602	(2,210,860)	15,054,590
Public Works	7,939,993	76,940	516,964	-	137,502	5,843,614	(11,101,213)	3,413,800
Maintenance and Operations	3,610,765	496,731	4,809,521	-	40,499	3,993,784	(14,119,418)	(1,168,118)
Total Public Services	31,106,597	2,736,485	15,930,783	336,497	352,149	20,713,112	(30,502,027)	40,673,596
Transfers to Other Funds:								
State Grants Fund	-	-	521,557	-	-	-	-	521,557
Federal Grants Fund	-	-	395,000	-	-	-	-	395,000
Miscellaneous Operational Grants Fund	-	-	13,440	-	-	-	-	13,440
Police/Fire Retiree Medical Liability Fund	-	-	99,000	-	-	-	-	99,000
Police/Fire Retirement Trust Fund	-	-	1,824,195	-	-	-	-	1,824,195
Area-wide Capital Projects Fund	-	-	1,404,600	-	-	-	-	1,404,600
Total Transfers to Other Funds	-	-	4,257,792	-	-	-	-	4,257,792
Transfers to Component Units:								
Anchorage School District	-	-	153,993,490	-	-	-	-	153,993,490
Alaska Center for the Performing Arts	-	-	1,148,500	-	-	-	-	1,148,500
Cooperative Services Authority	-	-	225,000	-	-	-	-	225,000
Total Transfers to Component Units	-	-	155,366,990	-	-	-	-	155,366,990
TOTAL	\$ 64,203,387	\$ 4,269,148	\$ 193,768,817	\$ 3,111,545	\$ 778,038	\$ 51,894,075	\$ (72,601,459)	\$ 245,423,551

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-9

FORMER CITY SERVICE AREA
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

ASSETS

	2004	2003
Taxes Receivable:		
Delinquent Taxes	\$ 5,655	\$ 3,886
Penalties and Interest	75	532
Total Net Taxes Receivable	<u>5,730</u>	<u>4,418</u>
Special Assessments Receivable:		
Current	(11,905)	(10,584)
Delinquent	73,029	72,165
Deferred	47,013	55,483
Total Special Assessments Receivable	<u>108,137</u>	<u>117,064</u>
TOTAL ASSETS	<u>\$ 113,867</u>	<u>\$ 121,482</u>

LIABILITIES AND SUB-FUND BALANCE

LIABILITIES		
Due to Areawide	\$ 25,197	\$ 36,032
Deferred Revenue	56,214	60,689
Total Liabilities	<u>81,411</u>	<u>96,721</u>
SUB-FUND BALANCE		
Unreserved, Designated for Bond Rating and Operating Emergencies	8,314	-
Unreserved, Undesignated for Service Area	24,142	24,761
Total Fund Balance	<u>32,456</u>	<u>24,761</u>
TOTAL LIABILITIES AND SUB-FUND BALANCE	<u>\$ 113,867</u>	<u>\$ 121,482</u>

EXHIBIT AA-10

FORMER CITY SERVICE AREA
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN SUB-FUND BALANCE
For The Years Ended December 31, 2004 and 2003

	2004	2003
REVENUES		
Taxes	\$ 95,107	\$ 1,197
Special Assessments	6,001	27,370
Investment Income	(337)	(61)
Total Revenues	<u>100,771</u>	<u>28,506</u>
EXPENDITURES		
Public Services:		
Public Works	12,230	14,389
Debt Service:		
Principal	65,000	35,000
Interest and Fiscal Charges	15,846	17,561
Total Debt Service	<u>80,846</u>	<u>52,561</u>
Total Expenditures	<u>93,076</u>	<u>66,950</u>
Excess (Deficiency) of Revenues over Expenditures	7,695	(38,444)
Sub-Fund Balance, January 1	24,761	63,205
Sub-Fund Balance, December 31	<u>\$ 32,456</u>	<u>\$ 24,761</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-11
(Additional Information)

FORMER CITY SERVICE AREA
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2004

	Estimated	Actual	Variance Favorable (Unfavorable)
Taxes:			
Real Property	\$ 64,810	\$ 77,962	\$ 13,152
Personal Property	9,900	13,148	3,248
Municipal Utility Service Assessment	-	3,084	3,084
Penalties and Interest	-	913	913
Total Taxes	<u>74,710</u>	<u>95,107</u>	<u>20,397</u>
Special Assessments:			
Collections	14,620	4,923	(9,697)
Penalties and Interest	5,920	1,078	(4,842)
Total Special Assessments	<u>20,540</u>	<u>6,001</u>	<u>(14,539)</u>
Investment Income - Short-Term Investments	-	(337)	(337)
TOTAL	<u>\$ 95,250</u>	<u>\$ 100,771</u>	<u>\$ 5,521</u>

EXHIBIT AA-12
(Additional Information)

FORMER CITY SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES COMPARED WITH BUDGET
For the Year Ended December 31, 2004

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
	Original	Revised				
Public Services:						
Public Works	\$ 14,070	\$ 14,090	\$ 12,230	\$ -	\$ 12,230	\$ 1,860
Debt Service:						
Principal	65,000	65,000	65,000	-	65,000	-
Interest and Fiscal Charges	16,160	16,160	15,846	-	15,846	314
Total Debt Service	<u>81,160</u>	<u>81,160</u>	<u>80,846</u>	<u>-</u>	<u>80,846</u>	<u>314</u>
TOTAL	<u>\$ 95,230</u>	<u>\$ 95,250</u>	<u>\$ 93,076</u>	<u>\$ -</u>	<u>\$ 93,076</u>	<u>\$ 2,174</u>

EXHIBIT AA-13
(Additional Information)

FORMER CITY SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2004

	Debt Service	Charges from Other Departments	Actual on GAAP Basis
Public Services:			
Public Works	\$ 80,846	\$ 12,230	\$ 93,076

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-14

CHUGIAK FIRE SERVICE AREA
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

	2004	2003
ASSETS		
Equity in General Cash Pool	\$ 1,314,973	\$ 1,272,501
Taxes Receivable:		
Delinquent Taxes	22,915	20,414
Penalties and Interest	4,559	5,222
Less: Allowance for Uncollectibles	(272)	(1,465)
Total Net Taxes Receivable	27,202	24,171
Intergovernmental Receivables	1,373	1,046
Inventories, at Cost	-	1,436
Prepaid Items and Deposits	6,057	5,941
TOTAL ASSETS	\$ 1,349,605	\$ 1,305,095
LIABILITIES AND SUB-FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 8,285	\$ 13,320
Deferred Revenue	20,052	18,413
Total Liabilities	28,337	31,733
SUB-FUND BALANCE		
Reserved for Encumbrances	33,210	3,087
Reserved for Prepaid Items and Deposits	6,057	5,941
Reserved for Inventory	-	1,436
Unreserved, Designated for Bond Rating and Operating Emergencies	58,708	-
Unreserved, Undesignated for Service Area	1,223,293	1,262,898
Total Sub-Fund Balance	1,321,268	1,273,362
TOTAL LIABILITIES AND SUB-FUND BALANCE	\$ 1,349,605	\$ 1,305,095

EXHIBIT AA-15

CHUGIAK FIRE SERVICE AREA
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER
FINANCING USES AND CHANGES IN SUB-FUND BALANCE
For The Years Ended December 31, 2004 and 2003

	2004	2003
REVENUES		
Taxes	\$ 691,953	\$ 560,240
Intergovernmental	2,453	26,911
Charges for Services	-	28,215
Investment Income	17,211	11,828
Other	-	39
Total Revenues	711,617	627,233
EXPENDITURES		
Public Safety:		
Fire and Rescue Operations	595,721	496,304
Excess of Revenues over Expenditures	115,896	130,929
OTHER FINANCING USES		
Transfers to Other Funds	(67,990)	-
Excess of Revenues over Expenditures and Other Financing Uses	47,906	130,929
Sub-Fund Balance, January 1	1,273,362	1,142,433
Sub-Fund Balance, December 31	\$ 1,321,268	\$ 1,273,362

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-16
(Additional Information)

CHUGIAK FIRE SERVICE AREA
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2004

	Estimated	Actual	Variance Favorable (Unfavorable)
Taxes:			
Real Property	\$ 603,330	\$ 596,887	\$ (6,443)
Personal Property	11,150	25,356	14,206
Motor Vehicle Registration	8,720	8,831	111
Municipal Utility Service Assessment	55,030	55,654	624
Penalties and Interest	6,650	5,225	(1,425)
Total Taxes	684,880	691,953	7,073
Intergovernmental:			
Federal Payment in Lieu of Property Taxes	670	800	130
Electric Co-op Allocation	1,380	1,653	273
Total Intergovernmental	2,050	2,453	403
Investment Income - Short-Term Investments	13,760	17,211	3,451
TOTAL	\$ 700,690	\$ 711,617	\$ 10,927

EXHIBIT AA-17
(Additional Information)

CHUGIAK FIRE SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET
For the Year Ended December 31, 2004

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
	Original	Revised				
Public Safety:						
Fire and Rescue Operations	\$ 700,880	\$ 682,700	\$ 595,721	\$ 32,643	\$ 628,364	\$ 54,336
Transfers to Other Funds:						
Chugiak Fire Capital Projects Fund	-	50,000	50,000	-	50,000	-
Federal Grants Fund	-	17,990	17,990	-	17,990	-
TOTAL	\$ 700,880	\$ 750,690	\$ 663,711	\$ 32,643	\$ 696,354	\$ 54,336

EXHIBIT AA-18
(Additional Information)

CHUGIAK FIRE SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2004

	Supplies	Other Services and Charges	Capital Outlay	Charges From Other Departments	Actual on GAAP Basis
	Public Safety:				
Fire and Rescue Operations	\$ 119,198	\$ 341,276	\$ 5,643	\$ 129,604	\$ 595,721
Transfers to Other Funds:					
Chugiak Fire Capital Projects Fund	-	50,000	-	-	50,000
Federal Grants Fund	-	17,990	-	-	17,990
TOTAL	\$ 119,198	\$ 409,266	\$ 5,643	\$ 129,604	\$ 663,711

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-19

GLEN ALPS SERVICE AREA
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

ASSETS

	<u>2004</u>	<u>2003</u>
Equity in General Cash Pool	\$ 195,574	\$ 176,938
Taxes Receivable:		
Delinquent Taxes	6,981	6,356
Penalties and Interest	235	1,241
Less: Allowance for Uncollectibles	(9)	(248)
Total Net Taxes Receivable	<u>7,207</u>	<u>7,349</u>
Intergovernmental Receivables	359	303
TOTAL ASSETS	<u>\$ 203,140</u>	<u>\$ 184,590</u>

LIABILITIES AND SUB-FUND BALANCE

LIABILITIES		
Accounts Payable	\$ 46,553	\$ 7,926
Deferred Revenue	5,599	4,716
Total Liabilities	<u>52,152</u>	<u>12,642</u>
SUB-FUND BALANCE		
Reserved for Encumbrances	-	40,400
Unreserved, Designated for Bond Rating and Operating Emergencies	16,543	-
Unreserved, Undesignated for Service Area	134,445	131,548
Total Sub-Fund Balance	<u>150,988</u>	<u>171,948</u>
TOTAL LIABILITIES AND SUB-FUND BALANCE	<u>\$ 203,140</u>	<u>\$ 184,590</u>

EXHIBIT AA-20

GLEN ALPS SERVICE AREA
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER
FINANCING USES AND CHANGES IN SUB-FUND BALANCE
For The Years Ended December 31, 2004 and 2003

	<u>2004</u>	<u>2003</u>
REVENUES		
Taxes	\$ 197,236	\$ 145,549
Intergovernmental	577	735
Investment Income	2,707	1,282
Total Revenues	<u>200,520</u>	<u>147,566</u>
EXPENDITURES		
Public Services:		
Public Works	186,480	78,284
Excess of Revenues over Expenditures	14,040	69,282
OTHER FINANCING USES		
Transfers to Other Funds	(35,000)	-
Excess (Deficiency) of Revenues over Expenditures and Other Financing Uses	(20,960)	69,282
Sub-Fund Balance, January 1	171,948	102,666
Sub-Fund Balance, December 31	<u>\$ 150,988</u>	<u>\$ 171,948</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-21
(Additional Information)

GLEN ALPS SERVICE AREA
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2004

	Estimated	Actual	Variance Favorable (Unfavorable)
Taxes:			
Real Property	\$ 194,210	\$ 190,161	\$ (4,049)
Personal Property	4,180	3,591	(589)
Motor Vehicle Registration	2,280	2,308	28
Penalties and Interest	1,100	1,176	76
Total Taxes	<u>201,770</u>	<u>197,236</u>	<u>(4,534)</u>
Intergovernmental:			
Federal Payment in Lieu of Property Taxes	170	188	18
Electric Co-op Allocation	360	389	29
Total Intergovernmental	<u>530</u>	<u>577</u>	<u>47</u>
Investment Income - Short-Term Investments	1,520	2,707	1,187
TOTAL	<u>\$ 203,820</u>	<u>\$ 200,520</u>	<u>\$ (3,300)</u>

EXHIBIT AA-22
(Additional Information)

GLEN ALPS SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET
For the Year Ended December 31, 2004

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
	Original	Revised				
Public Services:						
Public Works	\$ 120,120	\$ 203,820	\$ 186,480	\$ (8,729)	\$ 177,751	\$ 26,069
Transfers to Other Funds:						
Miscellaneous Pass Thru Capital Projects Fund	-	35,000	35,000	-	35,000	-
TOTAL	<u>\$ 120,120</u>	<u>\$ 238,820</u>	<u>\$ 221,480</u>	<u>\$ (8,729)</u>	<u>\$ 212,751</u>	<u>\$ 26,069</u>

EXHIBIT AA-23
(Additional Information)

GLEN ALPS SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2004

	Other Services and Charges	Charges From Other Departments	Actual on GAAP Basis
Public Services:			
Public Works	\$ 175,384	\$ 11,096	\$ 186,480
Transfers to Other Funds:			
Miscellaneous Pass Thru Capital Projects Fund	35,000	-	35,000
TOTAL	<u>\$ 210,384</u>	<u>\$ 11,096</u>	<u>\$ 221,480</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-24

GIRDWOOD VALLEY SERVICE AREA
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

ASSETS	2004	2003
Equity in General Cash Pool	\$ 243,622	\$ 255,381
Taxes Receivable:		
Delinquent Taxes	23,982	27,705
Penalties and Interest	4,053	4,367
Less: Allowance for Uncollectibles	(162)	(873)
Total Net Taxes Receivable	27,873	31,199
Intergovernmental Receivables	2,085	1,618
Prepaid Items and Deposits	3,754	3,960
TOTAL ASSETS	\$ 277,334	\$ 292,158

LIABILITIES AND SUB-FUND BALANCE

LIABILITIES		
Accounts Payable	\$ 58,165	\$ 88,414
Deferred Revenue	24,657	27,295
Total Liabilities	82,822	115,709
SUB-FUND BALANCE		
Reserved for Encumbrances	55	7,882
Reserved for Prepaid Items and Deposits	3,754	3,960
Unreserved, Designated for Bond Rating and Operating Emergencies	82,993	-
Unreserved, Undesignated for Service Area	107,710	164,607
Total Sub-Fund Balance	194,512	176,449
TOTAL LIABILITIES AND SUB-FUND BALANCE	\$ 277,334	\$ 292,158

EXHIBIT AA-25

GIRDWOOD VALLEY SERVICE AREA
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER
FINANCING USES AND CHANGES IN SUB-FUND BALANCE
For The Years Ended December 31, 2004 and 2003

	2004	2003
REVENUES		
Taxes	\$ 985,630	\$ 887,246
Intergovernmental	3,607	19,956
Charges for Services	14,046	11,625
Investment Income	2,691	1,420
Total Revenues	1,005,974	920,247
EXPENDITURES		
Public Safety:		
Fire and Rescue Operations	384,636	307,943
Public Services:		
Economic and Community Development	141,537	136,103
Public Works	376,866	351,419
Total Public Services	518,403	487,522
Debt Service:		
Principal	15,000	10,000
Interest and Fiscal Charges	12,572	13,032
Total Debt Service	27,572	23,032
Total Expenditures	930,611	818,497
Excess of Revenues over Expenditures	75,363	101,750
OTHER FINANCING USES		
Transfers to Other Funds	(57,300)	(74,840)
Excess of Revenues over Expenditures and Other Financing Uses	18,063	26,910
Sub-Fund Balance, January 1	176,449	149,539
Sub-Fund Balance, December 31	\$ 194,512	\$ 176,449

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-26
(Additional Information)

GIRDWOOD VALLEY SERVICE AREA
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2004

	Estimated	Actual	Variance Favorable (Unfavorable)
Taxes:			
Real Property	\$ 887,060	\$ 876,428	\$ (10,632)
Personal Property	47,660	48,164	504
Motor Vehicle Registration	13,250	13,415	165
Municipal Utility Service Assessment	40,130	41,068	938
Penalties and Interest	5,500	6,555	1,055
Total Taxes	993,600	985,630	(7,970)
Intergovernmental:			
Federal Payment in Lieu of Property Taxes	1,010	1,176	166
Parks and Recreation	780	-	(780)
Electric Co-op Allocation	2,090	2,431	341
Total Intergovernmental	3,880	3,607	(273)
Charges for Services			
Recreation Centers and Programs	5,000	14,046	9,046
Investment Income - Short-Term Investments	1,680	2,691	1,011
TOTAL	\$ 1,004,160	\$ 1,005,974	\$ 1,814

EXHIBIT AA-27
(Additional Information)

GIRDWOOD VALLEY SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET
For the Year Ended December 31, 2004

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
	Original	Revised				
Public Safety:						
Fire and Rescue Operations	\$ 395,240	\$ 438,080	\$ 384,636	\$ -	\$ 384,636	\$ 53,444
Public Services:						
Economic and Community Development	154,250	154,080	141,537	(5,800)	135,737	18,343
Public Works	327,030	387,080	376,866	(839)	376,027	11,053
Total Public Services	481,280	541,160	518,403	(6,639)	511,764	29,396
Debt Service:						
Principal	10,000	15,000	15,000	-	15,000	-
Interest	13,070	12,610	12,572	-	12,572	38
Total Debt Service	23,070	27,610	27,572	-	27,572	38
Transfers to Girdwood Valley Capital Projects Fund	74,840	57,300	57,300	-	57,300	-
TOTAL	\$ 974,430	\$ 1,064,150	\$ 987,911	\$ (6,639)	\$ 981,272	\$ 82,878

EXHIBIT AA-28
(Additional Information)

GIRDWOOD VALLEY SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2004

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges to Other Departments	Actual on GAAP Basis
Public Safety:								
Fire and Rescue Operations	\$ -	\$ (128)	\$ 272,901	\$ 27,572	\$ -	\$ 139,423	\$ (27,560)	\$ 412,208
Public Services:								
Economic and Community Development	18,615	4,758	66,486	-	7,440	44,238	-	141,537
Public Works	-	-	340,397	-	-	36,469	-	376,866
Total Public Services	18,615	4,758	406,883	-	7,440	80,707	-	518,403
Transfers to Girdwood Valley Capital Projects Fund	-	-	57,300	-	-	-	-	57,300
TOTAL	\$ 18,615	\$ 4,630	\$ 737,084	\$ 27,572	\$ 7,440	\$ 220,130	\$ (27,560)	\$ 987,911

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-29

FORMER BOROUGH ROADS AND DRAINAGE SERVICE AREA
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

ASSETS	2004	2003
Equity in General Cash Pool	\$ 79,098	\$ 78,392
Taxes Receivable:		
Delinquent Taxes	32,289	32,290
Penalties and Interest	22,150	22,150
Less: Allowance for Uncollectibles	(2,028)	(10,138)
Total Net Taxes Receivable	52,411	44,302
Special Assessments Receivable:		
Deferred	32,894	32,894
Total Special Assessments Receivable	32,894	32,894
TOTAL ASSETS	\$ 164,403	\$ 155,588
LIABILITIES AND SUB-FUND BALANCE		
LIABILITIES		
Deferred Revenue	\$ 85,305	\$ 77,196
SUB-FUND BALANCE		
Unreserved, Designated for Bond Rating and Operating Emergencies	92	-
Unreserved, Undesignated for Service Area	79,006	78,392
Total Fund Balance	79,098	78,392
TOTAL LIABILITIES AND SUB-FUND BALANCE	\$ 164,403	\$ 155,588

EXHIBIT AA-30

FORMER BOROUGH ROADS AND DRAINAGE SERVICE AREA
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN SUB-FUND BALANCE
For The Years Ended December 31, 2004 and 2003

	2004	2003
REVENUES		
Taxes	\$ 5	\$ 26
Investment Income	1,110	780
Total Revenues	1,115	806
EXPENDITURES		
Public Services:		
Public Works	409	596
Excess of Revenues over Expenditures	706	210
Sub-Fund Balance, January 1	78,392	78,182
Sub-Fund Balance, December 31	\$ 79,098	\$ 78,392

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-31
(Additional Information)

FORMER BOROUGH ROADS AND DRAINAGE SERVICE AREA
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2004

	Estimated	Actual	Variance Favorable (Unfavorable)
Taxes:			
Real Property	\$ -	\$ 2	\$ 2
Personal Property	-	2	2
Penalties and Interest	-	1	1
Total Taxes	-	5	5
Investment Income - Short-Term Investments	-	1,110	1,110
TOTAL	\$ -	\$ 1,115	\$ 1,115

EXHIBIT AA-32
(Additional Information)

FORMER BOROUGH ROADS AND DRAINAGE SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES COMPARED WITH BUDGET
For the Year Ended December 31, 2004

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
	Original	Revised				
Public Services:						
Public Works	\$ -	\$ 410	\$ 409	\$ -	\$ 409	\$ 1

EXHIBIT AA-33
(Additional Information)

FORMER BOROUGH ROADS AND DRAINAGE SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2004

	Charges From Other Departments	Actual on GAAP Basis
Public Services:		
Public Works	\$ 409	\$ 409

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-34

FIRE SERVICE AREA
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

ASSETS

	2004	2003
Equity in General Cash Pool	\$ 3,112,532	\$ 2,196,277
Taxes Receivable:		
Delinquent Taxes	883,124	826,915
Penalties and Interest	116,725	145,195
Less: Allowance for Uncollectibles	(13,868)	(67,022)
Total Net Taxes Receivable	<u>985,981</u>	<u>905,088</u>
Accounts Receivable	245,280	101,049
Less: Allowance for Uncollectibles	(12,853)	(23,055)
Total Net Accounts Receivable	<u>232,427</u>	<u>77,994</u>
Intergovernmental Receivables	73,995	76,600
Prepaid Items and Deposits	2,995	3,160
TOTAL ASSETS	<u>\$ 4,407,930</u>	<u>\$ 3,259,119</u>

LIABILITIES AND SUB-FUND BALANCE

LIABILITIES		
Accounts Payable	\$ 64,730	\$ 50,745
Deferred Revenue	709,177	711,025
Total Liabilities	<u>773,907</u>	<u>761,770</u>
SUB-FUND BALANCE		
Reserved for Encumbrances	67,564	153,761
Reserved for Prepaid Items and Deposits	2,995	3,160
Unreserved, Designated for Bond Rating and Operating Emergencies	4,052,072	-
Unreserved, Undesignated for Service Area	(488,608)	2,340,428
Total Sub-Fund Balance	<u>3,634,023</u>	<u>2,497,349</u>
TOTAL LIABILITIES AND SUB-FUND BALANCE	<u>\$ 4,407,930</u>	<u>\$ 3,259,119</u>

EXHIBIT AA-35

FIRE SERVICE AREA
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER
FINANCING SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE
For The Years Ended December 31, 2004 and 2003

	2004	2003
REVENUES		
Taxes	\$ 38,289,989	\$ 30,928,225
Licenses and Permits	570,547	404,752
Intergovernmental	128,251	1,362,957
Charges for Services	460,733	283,693
Investment Income	80,968	48,024
Other	1,924	879
Total Revenues	<u>39,532,412</u>	<u>33,028,530</u>
EXPENDITURES		
Public Safety:		
Fire and Rescue Operations	36,385,945	31,525,428
Debt Service:		
Principal	1,306,762	926,898
Interest and Fiscal Charges	1,462,152	1,159,642
Total Debt Service	<u>2,768,914</u>	<u>2,086,540</u>
Total Expenditures	<u>39,154,859</u>	<u>33,611,968</u>
Excess (Deficiency) of Revenues over Expenditures	<u>377,553</u>	<u>(583,438)</u>
OTHER FINANCING SOURCES (USES)		
Premium on Bond Sales	189,526	55,525
Proceeds from Sale of Assets	147	80,000
Transfers from Other Funds	1,359,722	1,255,940
Transfers to Other Funds	(790,274)	(693,000)
Net Financing Sources	<u>759,121</u>	<u>698,465</u>
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	<u>1,136,674</u>	<u>115,027</u>
Sub-Fund Balance, January 1	2,497,349	2,382,322
Sub-Fund Balance, December 31	<u>\$ 3,634,023</u>	<u>\$ 2,497,349</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-36
(Additional Information)

FIRE SERVICE AREA
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN
For the Year Ended December 31, 2004

	Estimated	Actual	Variance Favorable (Unfavorable)
Taxes:			
Real Property	\$ 33,793,500	\$ 32,954,135	\$ (839,365)
Personal Property	3,799,350	3,842,766	43,416
Motor Vehicle Registration	470,070	475,972	5,902
Tax Cost Recoveries	-	122	122
Municipal Utility Service Assessment	708,350	802,025	93,675
Penalties and Interest	200,580	214,969	14,389
Total Taxes	38,971,850	38,289,989	(681,861)
Licenses and Permits - Building Permit Plan Reviews	417,000	570,547	153,547
Intergovernmental:			
Federal Payment in Lieu of Property Taxes	35,890	41,808	5,918
Electric Co-op Allocation	74,310	86,443	12,133
Total Intergovernmental	110,200	128,251	18,051
Charges for Services:			
Fire and Rescue Operation Fees	-	2,290	2,290
Fire Alarm Fees	26,000	2,536	(23,464)
Hazardous Waste Fees	81,500	70,676	(10,824)
Fire Inspection Fees	273,440	99,499	(173,941)
Copier Fees	-	55	55
Reimbursed Costs	228,200	285,677	57,477
Total Charges for Services	609,140	460,733	(148,407)
Investment Income - Short-Term Investments	58,650	80,968	22,318
Other:			
Leases and Rentals	1,000	-	(1,000)
Miscellaneous Non-Operating Income	-	1,924	1,924
Total Other	1,000	1,924	924
Proceeds from Sale of Assets	-	147	147
Premium on Bond Sales	-	189,526	189,526
Transfers from Other Funds:			
Equipment Maintenance Fund	1,359,722	1,359,722	-
TOTAL	\$ 41,527,562	\$ 41,081,807	\$ (445,755)

EXHIBIT AA-37
(Additional Information)

FIRE SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET
For the Year Ended December 31, 2004

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
	Original	Revised				
Public Safety:						
Fire and Rescue Operations	\$ 36,340,110	\$ 36,569,550	\$ 36,385,945	\$ (70,259)	\$ 36,315,686	\$ 253,864
Debt Service:						
Principal	1,152,850	1,241,220	1,306,762	-	1,306,762	(65,542)
Interest and Fiscal Charges	1,655,170	1,566,800	1,462,152	-	1,462,152	104,648
Total Debt Service	2,808,020	2,808,020	2,768,914	-	2,768,914	39,106
Transfers to Other Funds:						
State Grants Fund	-	97,290	97,274	-	97,274	16
Police Fire/Retiree Medical Liability Fund	693,000	693,000	693,000	-	693,000	-
Total Transfers to Other Funds	693,000	790,290	790,274	-	790,274	16
TOTAL	\$ 39,841,130	\$ 40,167,860	\$ 39,945,133	\$ (70,259)	\$ 39,874,874	\$ 292,986

EXHIBIT AA-38
(Additional Information)

FIRE SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2004

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Public Safety:								
Fire and Rescue Operations	\$ 25,177,276	\$ 897,310	\$ 3,369,237	\$ 2,768,914	\$ 241,594	\$ 11,184,646	\$ (4,484,118)	\$ 39,154,859
Transfers to Other Funds:								
State Grants Fund	-	-	97,274	-	-	-	-	97,274
Police Fire/Retiree Medical Liability Fund	-	-	693,000	-	-	-	-	693,000
Total Transfers to Other Funds	-	-	790,274	-	-	-	-	790,274
TOTAL	\$ 25,177,276	\$ 897,310	\$ 4,159,511	\$ 2,768,914	\$ 241,594	\$ 11,184,646	\$ (4,484,118)	\$ 39,945,133

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-39

ROADS AND DRAINAGE SERVICE AREA
COMPARATIVE BALANCE SHEETS

December 31, 2004 and 2003

ASSETS

	<u>2004</u>	<u>2003</u>
Equity in General Cash Pool	\$ 9,494,039	\$ 6,900,085
Investments	187,500	-
Taxes Receivable:		
Delinquent Taxes	1,231,058	1,339,455
Penalties and Interest	119,216	161,718
Less: Allowance for Uncollectibles	<u>(19,788)</u>	<u>(104,769)</u>
Total Net Taxes Receivable	<u>1,330,486</u>	<u>1,396,404</u>
Accounts Receivable	118,241	50,612
Less: Allowance for Uncollectibles	<u>(7,232)</u>	<u>(161)</u>
Total Net Accounts Receivable	<u>111,009</u>	<u>50,451</u>
Special Assessments Receivable:		
Current	(26,686)	(188,407)
Delinquent	98,290	105,940
Deferred	<u>1,789,179</u>	<u>1,183,971</u>
Total Special Assessments Receivable	<u>1,860,783</u>	<u>1,101,504</u>
Intergovernmental Receivables	111,268	106,584
Inventories, at Cost	196,360	190,429
Prepaid Items and Deposits	9,196	9,704
Interfund Loan Receivable	9,380	-
TOTAL ASSETS	<u>\$ 13,310,021</u>	<u>\$ 9,755,161</u>

LIABILITIES AND SUB-FUND BALANCE

LIABILITIES		
Accounts Payable	\$ 499,725	\$ 743,324
Deferred Revenue and Deposits	<u>3,082,730</u>	<u>2,424,234</u>
Total Liabilities	<u>3,582,455</u>	<u>3,167,558</u>
SUB-FUND BALANCE		
Reserved for Encumbrances	116,359	189,701
Reserved for Inventories	196,360	190,429
Reserved for Prepaid Items and Deposits	9,196	9,704
Unreserved, Designated for Bond Rating and Operating Emergencies	5,974,017	-
Unreserved, Undesignated for Service Area	<u>3,431,634</u>	<u>6,197,769</u>
Total Sub-Fund Balance	<u>9,727,566</u>	<u>6,587,603</u>
TOTAL LIABILITIES AND SUB-FUND BALANCE	<u>\$ 13,310,021</u>	<u>\$ 9,755,161</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-40

ROADS AND DRAINAGE SERVICE AREA
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER
 FINANCING SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE
 For The Years Ended December 31, 2004 and 2003

	<u>2004</u>	<u>2003</u>
REVENUES		
Taxes	\$ 50,276,371	\$ 49,352,160
Special Assessments	852,001	527,910
Licenses and Permits	59,119	28,913
Intergovernmental	1,495,041	1,924,014
Charges for Services	222,055	74,150
Investment Income	195,381	273,415
Prior Year Expenditure Recovery	1,232	1,832
Other	1,182	291
Total Revenues	<u>53,102,382</u>	<u>52,182,685</u>
EXPENDITURES		
Public Services:		
Public Works	3,358,656	3,447,339
Maintenance and Operations	18,586,424	19,655,384
Total Public Services	<u>21,945,080</u>	<u>23,102,723</u>
Debt Service:		
Principal	17,280,000	16,645,000
Interest and Fiscal Charges	12,013,491	11,811,074
Total Debt Service	<u>29,293,491</u>	<u>28,456,074</u>
Total Expenditures	<u>51,238,571</u>	<u>51,558,797</u>
Excess of Revenues over Expenditures	<u>1,863,811</u>	<u>623,888</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Assets	21	-
Premium on Bond Sales	1,288,613	154,236
Transfers to Other Funds	(12,482)	-
Net Other Financing Sources	<u>1,276,152</u>	<u>154,236</u>
Excess of Revenues and Other Financing		
Sources over Expenditures and Other Financing Uses	<u>3,139,963</u>	<u>778,124</u>
Sub-Fund Balance, January 1	<u>6,587,603</u>	<u>5,809,479</u>
Sub-Fund Balance, December 31	<u>\$ 9,727,566</u>	<u>\$ 6,587,603</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-41
(Additional Information)

ROADS AND DRAINAGE SERVICE AREA
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2004

	Estimated	Actual	Variance Favorable (Unfavorable)
Taxes:			
Real Property	\$ 43,297,770	\$ 42,160,797	\$ (1,136,973)
Personal Property	5,657,210	5,739,990	82,780
Motor Vehicle Registration	706,850	715,727	8,877
Hotel - Motel	351,900	351,179	(721)
Tax Cost Recoveries	-	452	452
Municipal Utility Service Assessment	1,059,830	997,336	(62,494)
Penalties and Interest	338,520	310,890	(27,630)
Total Taxes	51,412,080	50,276,371	(1,135,709)
Special Assessments:			
Collections	392,850	778,171	385,321
Penalties and Interest	125,190	73,830	(51,360)
Total Special Assessments	518,040	852,001	333,961
Licenses and Permits:			
Landscape Plan Reviews	18,000	49,668	31,668
Miscellaneous	10,000	9,451	(549)
Total Licenses and Permits	28,000	59,119	31,119
Intergovernmental:			
Federal Payment in Lieu of Property Taxes	53,970	62,876	8,906
State Temporary Fiscal Relief	-	-	-
Electric Co-op Allocation	111,750	130,005	18,255
National Forest Allocation	7,300	15,047	7,747
Traffic Signal Management	1,261,500	1,083,200	(178,300)
State Grant Revenue	204,000	203,913	(87)
Total Intergovernmental	1,638,520	1,495,041	(143,479)
Charges For Services:			
Reimbursed Costs	69,500	222,055	152,555
Investment Income - Short-Term Investments	328,820	195,381	(133,439)
Other:			
Miscellaneous Non-Operating Income	-	1,182	1,182
Prior Year Expenditure Recovery	-	1,232	1,232
Total Other	-	2,414	2,414
Proceeds from Sale of Assets	-	21	21
Premium on Bond Sales	-	1,288,613	1,288,613
TOTAL	\$ 53,994,960	\$ 54,391,016	\$ 396,056

EXHIBIT AA-42
(Additional Information)

ROADS AND DRAINAGE SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET
For the Year Ended December 31, 2004

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
	Original	Revised				
Public Services:						
Public Works	\$ 3,687,550	\$ 3,672,950	\$ 3,358,656	\$ (1,133)	\$ 3,357,523	\$ 315,427
Maintenance and Operations	20,516,200	19,445,390	18,586,424	52,534	18,638,958	806,432
Total Public Services	24,203,750	23,118,340	21,945,080	51,401	21,996,481	1,121,859
Debt Service:						
Principal	16,971,820	16,971,820	17,280,000	-	17,280,000	(308,180)
Interest and Fiscal Charges	13,892,260	13,892,260	12,013,491	-	12,013,491	1,878,769
Total Debt Service	30,864,080	30,864,080	29,293,491	-	29,293,491	1,570,589
Transfers to Other Funds:						
State Grants Fund	-	12,490	12,482	-	12,482	8
TOTAL	\$ 55,067,830	\$ 53,994,910	\$ 51,251,053	\$ 51,401	\$ 51,302,454	\$ 2,692,456

EXHIBIT AA-43
(Additional Information)

ROADS AND DRAINAGE SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2004

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges from Other Departments	Charges to Other Departments	Actual on GAAP Basis
Public Services:								
Public Works	\$ 2,621,060	\$ 188,843	\$ 44,019	\$ -	\$ 28,864	\$ 1,230,264	\$ (754,394)	\$ 3,358,656
Maintenance and Operations	7,178,655	840,497	5,648,733	29,293,491	48,287	5,716,944	(846,692)	47,879,915
Total Public Services	9,799,715	1,029,340	5,692,752	29,293,491	77,151	6,947,208	(1,601,086)	51,238,571
Transfers to Other Funds:								
State Grants Fund	-	-	12,482	-	-	-	-	12,482
TOTAL	\$ 9,799,715	\$ 1,029,340	\$ 5,705,234	\$ 29,293,491	\$ 77,151	\$ 6,947,208	\$ (1,601,086)	\$ 51,251,053

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MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-44

LIMITED SERVICE AREAS
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

	2004	2003
Equity in General Cash Pool	\$ 3,876,411	\$ 3,653,756
Taxes Receivable:		
Delinquent Taxes	146,013	134,906
Penalties and Interest	16,958	21,062
Less: Allowance for Uncollectibles	<u>(1,123)</u>	<u>(6,374)</u>
Total Net Taxes Receivable	161,848	149,594
Accounts Receivable	13,346	7,258
Intergovernmental Receivables	9,403	7,066
TOTAL ASSETS	<u>\$ 4,061,008</u>	<u>\$ 3,817,674</u>

LIABILITIES AND SUB-FUND BALANCE

LIABILITIES		
Accounts Payable	302,442	331,981
Deferred Revenue	114,729	109,839
Due to Roads and Drainage Service Area	9,380	-
Total Liabilities	<u>\$ 426,551</u>	<u>\$ 441,820</u>
SUB-FUND BALANCE		
Reserved For Encumbrances	33,664	414,031
Unreserved, Designated for Bond Rating and Operating Emergencies	539,499	-
Unreserved, Undesignated for Service Area	<u>3,061,294</u>	<u>2,961,823</u>
Total Sub-Fund Balance	3,634,457	3,375,854
TOTAL LIABILITIES AND SUB-FUND BALANCE	<u>\$ 4,061,008</u>	<u>\$ 3,817,674</u>

EXHIBIT AA-45

LIMITED SERVICE AREAS
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER
FINANCING SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE
For The Years Ended December 31, 2004 and 2003

	2004	2003
REVENUES		
Taxes	\$ 6,437,347	\$ 5,088,849
Intergovernmental	-	17,942
Investment Income	47,606	33,710
Charges for Services	54,433	7,258
Other	-	88,939
Total Revenues	<u>6,539,386</u>	<u>5,236,698</u>
EXPENDITURES		
Public Services:		
Maintenance and Operations	4,176,173	3,710,347
Excess of Revenues over Expenditures	<u>2,363,213</u>	<u>1,526,351</u>
OTHER FINANCING SOURCES (USES)		
Transfers from Other Sub-Funds	44,804	37,790
Transfers to Other Sub-Funds	(44,804)	(37,790)
Transfers to Roads and Drainage Capital Projects Fund	<u>(2,104,610)</u>	<u>(1,602,590)</u>
Net Other Financing Uses	(2,104,610)	(1,602,590)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	258,603	(76,239)
Sub-Fund Balance, January 1	3,375,854	3,452,093
Sub-Fund Balance, December 31	<u>\$ 3,634,457</u>	<u>\$ 3,375,854</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-46
(Additional Information)

LIMITED SERVICE AREAS
COMBINED DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN
For the Year Ended December 31, 2004

	Estimated	Actual	Variance Favorable (Unfavorable)
Taxes:			
Real Property	\$ 5,901,880	\$ 5,851,760	\$ (50,120)
Personal Property	152,210	180,817	28,607
Motor Vehicle Registration	59,740	60,490	750
Municipal Utility Service Assessment	277,760	311,922	34,162
Penalties and Interest	-	32,358	32,358
Total Taxes	<u>6,391,590</u>	<u>6,437,347</u>	<u>45,757</u>
Investment Income - Short-Term Investments	41,080	47,606	6,526
Charges for Services - Reimbursed Cost	-	54,433	54,433
Other:			
Prior Year Expenditure Recovery	16,000	-	(16,000)
Total Other	<u>16,000</u>	<u>-</u>	<u>(16,000)</u>
Transfers from Other Sub-Funds	44,804	44,804	-
TOTAL	<u>\$ 6,493,474</u>	<u>\$ 6,584,190</u>	<u>\$ 90,716</u>

EXHIBIT AA-47
(Additional Information)

LIMITED SERVICE AREAS
COMBINED DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET
For the Year Ended December 31, 2004

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
	Original	Revised				
Public Services:						
Maintenance and Operations	\$ 4,146,680	\$ 4,661,970	\$ 4,176,173	\$ (174,375)	\$ 4,001,798	\$ 660,172
Transfers to Roads and Drainage						
Capital Projects Fund	1,980,190	2,104,610	2,104,610	-	2,104,610	-
Transfers to Other Sub-Funds	45,170	45,100	44,804	-	44,804	296
TOTAL	<u>\$ 6,172,040</u>	<u>\$ 6,811,680</u>	<u>\$ 6,325,587</u>	<u>\$ (174,375)</u>	<u>\$ 6,151,212</u>	<u>\$ 660,468</u>

EXHIBIT AA-48
(Additional Information)

LIMITED SERVICE AREAS
COMBINED DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2004

	Personnel Services	Supplies	Other Services and Charges	Capital Outlay	Charges from Other Departments	Charges to Other Departments	Actual on GAAP Basis
Public Services:							
Maintenance and Operations	\$ 298,395	\$ 106,228	\$ 3,554,468	\$ 976	\$ 253,731	\$ (37,625)	\$ 4,176,173
Transfers to Roads and Drainage							
Capital Projects Fund	-	-	2,104,610	-	-	-	2,104,610
Transfers to Other Sub-Funds	-	-	44,804	-	-	-	44,804
TOTAL	<u>\$ 298,395</u>	<u>\$ 106,228</u>	<u>\$ 5,703,882</u>	<u>\$ 976</u>	<u>\$ 253,731</u>	<u>\$ (37,625)</u>	<u>\$ 6,325,587</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

LIMITED SERVICE AREAS
COMBINING BALANCE SHEET
DECEMBER 31, 2004

	BirchTree/ Elmore Roads	Section 6/ Campbell Airstrip Roads	Valli Vue Estates Roads	Skyranch Estates Roads	Upper Grover Roads	Raven Woods Bubbling Brook Roads	Mt. Park Estates Roads	Mt. Park/ Robin Hill Roads	Eagle River Chugiak Birchwood Rural Roads	Eaglewood Contributing Roads	Gateway Contributing Roads
ASSETS											
Equity in General Cash Pool	\$ 142,283	\$ 127,259	\$ 436,920	\$ 102,495	\$ 35,688	\$ 13,065	\$ 62,108	\$ 95,010	\$ 1,469,615	\$ 6,440	\$ 71
Taxes Receivable:											
Delinquent Taxes	5,265	1,981	1,002	154	720	262	729	466	111,822	404	42
Penalties and Interest	281	323	54	47	75	13	11	3	13,169	(2)	-
Less: Allowance for Uncollectibles	-	-	-	-	-	-	-	-	(1,019)	-	-
Total Net Taxes Receivable	5,546	2,304	1,056	201	795	275	740	469	123,972	402	42
Accounts Receivable	-	-	-	-	-	-	-	-	13,346	-	-
Intergovernmental Receivables	-	-	-	-	-	-	-	-	9,403	-	-
TOTAL ASSETS	\$ 147,829	\$ 129,563	\$ 437,976	\$ 102,696	\$ 36,483	\$ 13,340	\$ 62,848	\$ 95,479	\$ 1,616,336	\$ 6,842	\$ 113

LIABILITIES AND SUB-FUND BALANCE

LIABILITIES											
Accounts Payable	\$ 7,253	\$ 8,761	\$ 5,291	\$ 1,420	\$ 1,400	\$ 235	\$ 1,220	\$ 2,632	\$ 181,439	\$ -	\$ -
Deferred Revenue	2,641	857	978	-	720	-	-	-	91,195	-	-
Due to Roads & Drainage Service Area	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	9,894	9,618	6,269	1,420	2,120	235	1,220	2,632	272,634	-	-
SUB-FUND BALANCE											
Reserved for Encumbrances	-	-	-	-	-	-	2,000	10,000	1,996	-	-
Unreserved, Designated for Bond Rating and Operating Emergencies	14,708	8,176	7,675	2,234	800	1,129	2,015	6,309	405,683	3,645	65
Unreserved, Undesignated for Service Area	123,227	111,769	424,032	99,042	33,563	11,976	57,613	76,538	936,023	3,197	48
Total Sub-Fund Balance	137,935	119,945	431,707	101,276	34,363	13,105	61,628	92,847	1,343,702	6,842	113
TOTAL LIABILITIES AND SUB-FUND BALANCE	\$ 147,829	\$ 129,563	\$ 437,976	\$ 102,696	\$ 36,483	\$ 13,340	\$ 62,848	\$ 95,479	\$ 1,616,336	\$ 6,842	\$ 113

LIMITED SERVICE AREAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, OTHER
FINANCING SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE
For The Year Ended December 31, 2004

	BirchTree/ Elmore Roads	Section 6/ Campbell Airstrip Roads	Valli Vue Estates Roads	Skyranch Estates Roads	Upper Grover Roads	Raven Woods Bubbling Brook Roads	Mt. Park Estates Roads	Mt. Park/ Robin Hill Roads	Eagle River Chugiak Birchwood Rural Roads	Eaglewood Contributing Roads	Gateway Contributing Roads
REVENUES											
Taxes	\$ 176,649	\$ 97,366	\$ 87,359	\$ 25,613	\$ 9,205	\$ 13,501	\$ 23,568	\$ 75,110	\$ 4,846,569	\$ 44,185	\$ 791
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Investment Income	1,628	1,740	5,677	1,463	496	184	851	1,364	16,370	-	-
Charges for Services	-	-	-	-	-	-	-	-	54,433	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	178,277	99,106	93,036	27,076	9,701	13,685	24,419	76,474	4,917,372	44,185	791
EXPENDITURES											
Public Services:											
Maintenance and Operations	147,369	75,138	60,376	30,532	8,066	15,247	20,799	92,794	2,846,534	127	45
Excess (Deficiency) of Revenues over Expenditures	30,908	23,968	32,660	(3,456)	1,635	(1,562)	3,620	(16,320)	2,070,838	44,058	746
OTHER FINANCING SOURCES (USES)											
Transfers from Other Sub-Funds	-	-	-	-	-	-	-	-	44,804	-	-
Transfers to Other Sub-Funds	-	-	-	-	-	-	-	-	-	(44,058)	(746)
Transfers to Roads and Drainage Capital Projects Fund	-	-	-	-	-	-	-	-	(2,104,610)	-	-
Net Other Financing Uses	-	-	-	-	-	-	-	-	(2,059,806)	(44,058)	(746)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	30,908	23,968	32,660	(3,456)	1,635	(1,562)	3,620	(16,320)	11,032	-	-
Sub-Fund Balance, January 1	107,027	95,977	399,047	104,732	32,728	14,667	58,008	109,167	1,332,670	6,842	113
Sub-Fund Balance, December 31	\$ 137,935	\$ 119,945	\$ 431,707	\$ 101,276	\$ 34,363	\$ 13,105	\$ 61,628	\$ 92,847	\$ 1,343,702	\$ 6,842	\$ 113

Lakehill Roads	Totem Roads	Paradise Valley South Roads	Talus West Roads	Upper O'Malley Roads	Bear Valley Roads	Rabbit Creek/View Hts Roads	Villages Scenic Pkwy Roads	Sequoia Estates Roads	Rockhill Roads	South Goldenview Area Roads	Eagle River Street Lts	Total
\$ 53,022	\$ 42,637	\$ 1,631	\$ 165,421	\$ 505,375	\$ 24,435	\$ 13,786	\$ 10,376	\$ 113,422	\$ 124,118	\$ 49,347	\$ 281,887	\$ 3,876,411
(722)	1,310	345	720	12,144	970	2,279	247	162	94	2,806	2,811	146,013
(32)	(2)	-	5	2,613	(1)	383	-	-	-	49	(31)	16,958
-	-	-	-	(104)	-	-	-	-	-	-	-	(1,123)
(754)	1,308	345	725	14,653	969	2,662	247	162	94	2,855	2,780	161,848
-	-	-	-	-	-	-	-	-	-	-	-	13,346
-	-	-	-	-	-	-	-	-	-	-	-	9,403
\$ 52,268	\$ 43,945	\$ 1,976	\$ 166,146	\$ 520,028	\$ 25,404	\$ 16,448	\$ 10,623	\$ 113,584	\$ 124,212	\$ 52,202	\$ 284,667	\$ 4,061,008
\$ 632	\$ 834	\$ 1,843	\$ 1,719	\$ 36,972	\$ 4,000	\$ 9,380	\$ 1,120	\$ 1,402	\$ 4,875	\$ 12,740	\$ 17,274	\$ 302,442
-	1,304	-	-	13,331	655	1,857	-	-	-	-	1,191	114,729
-	-	-	-	-	-	9,380	-	-	-	-	-	9,380
632	2,138	1,843	1,719	50,303	4,655	20,617	1,120	1,402	4,875	12,740	18,465	426,551
1,927	-	-	-	-	-	-	-	1,555	-	2,469	13,717	33,664
1,898	1,755	509	4,897	35,804	2,317	3,241	709	1,468	2,733	11,933	19,796	539,499
47,811	40,052	(376)	159,530	433,921	18,432	(7,410)	8,794	109,159	116,604	25,060	232,689	3,061,294
51,636	41,807	133	164,427	469,725	20,749	(4,169)	9,503	112,182	119,337	39,462	266,202	3,634,457
\$ 52,268	\$ 43,945	\$ 1,976	\$ 166,146	\$ 520,028	\$ 25,404	\$ 16,448	\$ 10,623	\$ 113,584	\$ 124,212	\$ 52,202	\$ 284,667	\$ 4,061,008

Lakehill Roads	Totem Roads	Paradise Valley South Roads	Talus West Roads	Upper O'Malley Roads	Bear Valley Roads	Rabbit Creek/View Hts Roads	Villages Scenic Pkwy Roads	Sequoia Estates Roads	Rockhill Roads	South Goldenview Area Roads	Eagle River Street Lts	Total
\$ 22,285	\$ 20,737	\$ 6,152	\$ 57,313	\$ 427,516	\$ 27,755	\$ 39,168	\$ 8,445	\$ 16,249	\$ 31,402	\$ 143,985	\$ 236,424	\$ 6,437,347
718	542	14	2,040	6,470	328	117	147	1,550	1,726	656	3,525	47,606
-	-	-	-	-	-	-	-	-	-	-	-	54,433
-	-	-	-	-	-	-	-	-	-	-	-	-
23,003	21,279	6,166	59,353	433,986	28,083	39,285	8,592	17,799	33,128	144,641	239,949	6,539,386
15,391	9,534	6,033	26,631	375,733	31,558	46,036	9,295	8,268	21,624	141,443	187,600	4,176,173
7,612	11,745	133	32,722	58,253	(3,475)	(6,751)	(703)	9,531	11,504	3,198	52,349	2,363,213
-	-	-	-	-	-	-	-	-	-	-	-	44,804
-	-	-	-	-	-	-	-	-	-	-	-	(44,804)
-	-	-	-	-	-	-	-	-	-	-	-	(2,104,610)
-	-	-	-	-	-	-	-	-	-	-	-	(2,104,610)
7,612	11,745	133	32,722	58,253	(3,475)	(6,751)	(703)	9,531	11,504	3,198	52,349	258,603
44,024	30,062	-	131,705	411,472	24,224	2,582	10,206	102,651	107,833	36,264	213,853	3,375,854
\$ 51,636	\$ 41,807	\$ 133	\$ 164,427	\$ 469,725	\$ 20,749	\$ (4,169)	\$ 9,503	\$ 112,182	\$ 119,337	\$ 39,462	\$ 266,202	\$ 3,634,457

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-51

ANCHORAGE METROPOLITAN POLICE SERVICE AREA
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

ASSETS	2004	2003
Equity in General Cash Pool	\$ 1,146,943	\$ 1,744,497
Taxes Receivable:		
Delinquent Taxes	1,063,025	1,064,617
Penalties and Interest	80,663	120,068
Less: Allowance for Uncollectibles	<u>(14,665)</u>	<u>(76,103)</u>
Total Net Taxes Receivable	<u>1,129,023</u>	<u>1,108,582</u>
Accounts Receivable	1,318,837	11,747,613
Less: Allowance for Uncollectibles	<u>(210,369)</u>	<u>(10,324,147)</u>
Total Net Accounts Receivable	<u>1,108,468</u>	<u>1,423,466</u>
Intergovernmental Receivables	351,495	288,850
Prepaid Items	1,523	-
TOTAL ASSETS	<u>\$ 3,737,452</u>	<u>\$ 4,565,395</u>

LIABILITIES AND SUB-FUND BALANCE

LIABILITIES		
Accounts Payable	\$ 1,608,546	\$ 137,228
Deferred Revenue and Deposits	819,270	910,879
Total Liabilities	<u>2,427,816</u>	<u>1,048,107</u>
SUB-FUND BALANCE		
Reserved for Encumbrances	114,118	182,932
Reserved for Prepaid Items and Deposits	1,523	-
Unreserved, Designated for Bond Rating and Operating Emergencies	5,937,164	-
Unreserved, Undesignated for Service Area	<u>(4,743,169)</u>	<u>3,334,356</u>
Total Sub-Fund Balance	<u>1,309,636</u>	<u>3,517,288</u>
TOTAL LIABILITIES AND SUB-FUND BALANCE	<u>\$ 3,737,452</u>	<u>\$ 4,565,395</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-52

ANCHORAGE METROPOLITAN POLICE SERVICE AREA
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING
 SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE

For The Years Ended December 31, 2004 and 2003

	<u>2004</u>	<u>2003</u>
REVENUES		
Taxes	\$ 50,955,246	\$ 44,287,965
Intergovernmental	589,151	3,003,302
Charges for Services	888,133	1,182,661
Fines and Forfeitures	5,068,840	4,700,052
Investment Income (Loss)	16,589	(10,428)
Other	405,587	508,735
Total Revenues	<u>57,923,546</u>	<u>53,672,287</u>
EXPENDITURES		
Public Safety:		
Police Services	<u>58,801,553</u>	<u>54,508,825</u>
Debt Service:		
Principal	130,000	125,000
Interest and Fiscal Charges	107,621	113,221
Total Debt Service	<u>237,621</u>	<u>238,221</u>
Total Expenditures	<u>59,039,174</u>	<u>54,747,046</u>
Deficiency of Revenues over Expenditures	<u>(1,115,628)</u>	<u>(1,074,759)</u>
OTHER FINANCING SOURCES (USES)		
Premium on Bond Sales	67,089	-
Transfers from Other Funds	2,435,416	-
Transfers to Other Funds	<u>(3,594,529)</u>	<u>(1,183,093)</u>
Net Other Financing Uses	<u>(1,092,024)</u>	<u>(1,183,093)</u>
Deficiency of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	<u>(2,207,652)</u>	<u>(2,257,852)</u>
Sub-Fund Balance, January 1	<u>3,517,288</u>	<u>5,775,140</u>
Sub-Fund Balance, December 31	<u>\$ 1,309,636</u>	<u>\$ 3,517,288</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-53
(Additional Information)

ANCHORAGE METROPOLITAN POLICE SERVICE AREA
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN
For the Year Ended December 31, 2004

	Estimated	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
Real Property	\$ 44,756,840	\$ 43,741,836	\$ (1,015,004)
Personal Property	4,854,880	4,957,696	102,816
Motor Vehicle Registration	695,590	704,325	8,735
Municipal Utility Service Assessment	1,193,620	1,254,634	61,014
Penalties and Interest	311,420	296,409	(15,011)
Tax Cost Recoveries	-	346	346
Total Taxes	51,812,350	50,955,246	(857,104)
Intergovernmental:			
Federal Payment in Lieu of Property Taxes	53,110	61,888	8,778
Liquor License	308,000	399,300	91,300
Electric Co-op Allocation	109,960	127,963	18,003
Total Intergovernmental	471,070	589,151	118,081
Charges for Services:			
Police Services	-	160,066	160,066
DWI Impound Administrative Fees	464,000	329,724	(134,276)
Incarceration Cost Recovery	400,000	159,667	(240,333)
Reimbursed Costs	187,000	238,676	51,676
Total Charges for Services	1,051,000	888,133	(162,867)
Fines and Forfeitures:			
Traffic Court Fines	4,329,680	1,849,046	(2,480,634)
Trial Court Fines	1,083,750	1,340,710	256,960
Counter Fines	2,886,700	1,734,839	(1,151,861)
Curfew Fines	65,000	19,451	(45,549)
Minor Tobacco Fines	19,000	20,939	1,939
Other Fines and Forfeitures	550,000	103,855	(446,145)
Total Fines and Forfeitures	8,934,130	5,068,840	(3,865,290)
Investment Income - Short-Term Investments	6,610	16,589	9,979
Other:			
Sale of Found and Forfeited Property	135,500	308,898	173,398
Criminal Rule 8 Collect Costs	150,000	4,008	(145,992)
Prior Year Expenditure Recovery	-	33,399	33,399
DCF WO Recoveries	10,000	10,928	928
Miscellaneous	25,500	48,354	22,854
Total Other	321,000	405,587	84,587
Proceeds from Premium on Bond Sales	-	67,089	67,089
Transfers from Other Funds			
Equipment Maintenance Fund	2,435,416	2,435,416	-
TOTAL	\$ 65,031,576	\$ 60,426,051	\$ (4,605,525)

EXHIBIT AA-54
(Additional Information)

ANCHORAGE METROPOLITAN POLICE SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET
For the Year Ended December 31, 2004

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
	Original	Revised				
Public Safety:						
Police Services	\$ 61,268,480	\$ 58,751,560	\$ 58,801,553	\$ (54,257)	\$ 58,747,296	\$ 4,264
Debt Service:						
Principal	125,000	125,000	130,000	-	130,000	(5,000)
Interest and Fiscal Charges	113,810	113,810	107,621	-	107,621	6,189
Total Debt Service	238,810	238,810	237,621	-	237,621	1,189
Transfers to Other Funds:						
State Grants Fund	156,756	156,756	156,756	-	156,756	-
Federal Grants Fund	344,244	447,744	435,910	-	435,910	11,834
Police/Fire Retiree Medical Liability Fund	1,008,000	1,008,000	1,008,000	-	1,008,000	-
Police/Fire Retirement Trust Fund	1,993,870	1,993,870	1,993,863	-	1,993,863	7
Total Transfers to Other Funds	3,502,870	3,606,370	3,594,529	-	3,594,529	11,841
TOTAL	\$ 65,010,160	\$ 62,596,740	\$ 62,633,703	\$ (54,257)	\$ 62,579,446	\$ 17,294

ANCHORAGE METROPOLITAN POLICE SERVICE AREA
 DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS
 CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
 For the Year Ended December 31, 2004

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Public Safety:								
Police Services	\$ 42,913,733	\$ 692,590	\$ 8,146,516	\$ 237,621	\$ 360,188	\$ 10,268,480	\$ (3,579,954)	\$ 59,039,174
Transfers to Other Funds:								
State Grants Fund	-	-	156,756	-	-	-	-	156,756
Federal Grants Fund	-	-	435,910	-	-	-	-	435,910
Police/Fire Retiree Medical Liability Fund	-	-	1,008,000	-	-	-	-	1,008,000
Police/Fire Retirement Trust Fund	-	-	1,993,863	-	-	-	-	1,993,863
Total Transfers to Other Funds	-	-	3,594,529	-	-	-	-	3,594,529
TOTAL	\$ 42,913,733	\$ 692,590	\$ 11,741,045	\$ 237,621	\$ 360,188	\$ 10,268,480	\$ (3,579,954)	\$ 62,633,703

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-56

PARKS AND RECREATION SERVICE AREA
COMPARATIVE BALANCE SHEETS

December 31, 2004 and 2003

ASSETS

	<u>2004</u>	<u>2003</u>
Equity in General Cash Pool	\$ 2,517,196	\$ 1,647,432
Taxes Receivable:		
Delinquent Taxes	298,112	330,522
Penalties and Interest	51,651	62,542
Less: Allowance for Uncollectibles	<u>(5,209)</u>	<u>(28,092)</u>
Total Net Taxes Receivable	<u>344,554</u>	<u>364,972</u>
Accounts Receivable	67,107	230,869
Less: Allowance for Uncollectibles	<u>(4,099)</u>	<u>(10,285)</u>
Total Net Accounts Receivable	<u>63,008</u>	<u>220,584</u>
Intergovernmental Receivables	30,153	23,497
Prepaid Items and Deposits	-	2,700
TOTAL ASSETS	<u>\$ 2,954,911</u>	<u>\$ 2,259,185</u>

LIABILITIES AND SUB-FUND BALANCE

LIABILITIES		
Accounts Payable	\$ 198,902	\$ 256,361
Deferred Revenue	248,023	286,126
Total Liabilities	<u>446,925</u>	<u>542,487</u>
SUB-FUND BALANCE		
Reserved for Encumbrances	36,265	95,897
Reserved for Prepaid Items and Deposits	-	2,700
Unreserved, Designated for Bond Rating and Operating Emergencies	1,668,344	-
Unreserved, Undesignated for Service Area	<u>803,377</u>	<u>1,618,101</u>
Total Sub-Fund Balance	<u>2,507,986</u>	<u>1,716,698</u>
TOTAL LIABILITIES AND SUB-FUND BALANCE	<u>\$ 2,954,911</u>	<u>\$ 2,259,185</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-57

PARKS AND RECREATION SERVICE AREA
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER
 FINANCING SOURCES AND CHANGES IN SUB-FUND BALANCE
 For The Years Ended December 31, 2004 and 2003

	<u>2004</u>	<u>2003</u>
REVENUES		
Taxes	\$ 13,071,665	\$ 12,999,488
Intergovernmental	52,270	92,805
Charges for Services	1,584,916	1,383,126
Investment Income	87,974	65,853
Restricted Contributions	30,000	50,000
Other	2,902	3,560
Total Revenues	<u>14,829,727</u>	<u>14,594,832</u>
EXPENDITURES		
Public Services:		
Economic and Community Development	9,081,095	9,915,848
Maintenance and Operations	2,762,748	2,705,702
Total Public Services	<u>11,843,843</u>	<u>12,621,550</u>
Debt Service:		
Principal	1,060,000	920,000
Interest and Fiscal Charges	1,205,299	1,121,161
Total Debt Service	<u>2,265,299</u>	<u>2,041,161</u>
Total Expenditures	<u>14,109,142</u>	<u>14,662,711</u>
Excess (Deficiency) of Revenues over Expenditures	<u>720,585</u>	<u>(67,879)</u>
OTHER FINANCING SOURCES		
Premium on Bond Sales	58,703	23,444
Transfers from Other Funds	12,000	11,500
Net Other Financing Sources	<u>70,703</u>	<u>34,944</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures	<u>791,288</u>	<u>(32,935)</u>
Sub-Fund Balance, January 1	1,716,698	1,749,633
Sub-Fund Balance, December 31	<u>\$ 2,507,986</u>	<u>\$ 1,716,698</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-58
(Additional Information)

PARKS AND RECREATION SERVICE AREA
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN
For the Year Ended December 31, 2004

	Estimated	Actual	Variance Favorable (Unfavorable)
Taxes:			
Real Property	\$ 11,215,680	\$ 10,964,040	\$ (251,640)
Personal Property	1,342,540	1,364,699	22,159
Motor Vehicle Registration	191,550	193,955	2,405
Hotel - Motel	234,600	234,119	(481)
Municipal Utility Service Assessment	254,200	235,312	(18,888)
Penalties and Interest	81,300	79,540	(1,760)
Total Taxes	13,319,870	13,071,665	(248,205)
Intergovernmental:			
Federal Payment in Lieu of Property Taxes	14,630	17,071	2,441
Electric Co-op Allocation	30,280	35,199	4,919
Total Intergovernmental	44,910	52,270	7,360
Charges for Services:			
Aquatics	608,210	586,151	(22,059)
Recreation Centers and Programs	99,570	173,281	73,711
Parks & Recreation	532,330	69,451	(462,879)
Sports and Parks Activities	447,300	527,079	79,779
Camping Fees	92,700	84,305	(8,395)
Library Non-Resident Fees	-	503	503
School District Service Fees	-	144,146	144,146
Total Charges for Services	1,780,110	1,584,916	(195,194)
Investment Income - Short Term Investments	82,470	87,974	5,504
Restricted Contributions	30,000	30,000	-
Other:			
Cash Over & Short	-	(53)	(53)
Miscellaneous	-	2,955	2,955
Total Other	-	2,902	2,902
Proceeds from Premium on Bond Sales	-	58,703	58,703
Transfers from Other Funds:			
Heritage Land Bank	12,000	12,000	-
TOTAL	\$ 15,269,360	\$ 14,900,430	\$ (368,930)

EXHIBIT AA-59
(Additional Information)

PARKS AND RECREATION SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES COMPARED WITH BUDGET
For the Year Ended December 31, 2004

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
	Original	Revised				
Public Services:						
Economic and Community Development	\$ 9,974,270	\$ 9,977,760	\$ 9,081,095	\$ (54,910)	\$ 9,026,185	\$ 951,575
Maintenance and Operations	3,031,590	2,868,320	2,762,748	5,640	2,768,388	99,932
Total Public Services	13,005,860	12,846,080	11,843,843	(49,270)	11,794,573	1,051,507
Debt Service:						
Principal	1,057,740	1,057,740	1,060,000	-	1,060,000	(2,260)
Interest and Fiscal Charges	1,365,520	1,365,520	1,205,299	-	1,205,299	160,221
Total Debt Service	2,423,260	2,423,260	2,265,299	-	2,265,299	157,961
TOTAL	\$ 15,429,120	\$ 15,269,340	\$ 14,109,142	\$ (49,270)	\$ 14,059,872	\$ 1,209,468

EXHIBIT AA-60
(Additional Information)

PARKS AND RECREATION SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2004

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Public Services:								
Economic and Community Development	\$ 4,782,529	\$ 226,957	\$ 1,563,074	\$ 2,265,299	\$ 62,144	\$ 2,879,332	\$ (432,941)	\$ 11,346,394
Maintenance and Operations	1,218,078	101,794	256,623	-	3,790	1,220,502	(38,039)	2,762,748
TOTAL	\$ 6,000,607	\$ 328,751	\$ 1,819,697	\$ 2,265,299	\$ 65,934	\$ 4,099,834	\$ (470,980)	\$ 14,109,142

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-61

EAGLE RIVER-CHUGLAK PARKS AND RECREATIONAL SERVICE AREA
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

ASSETS

	2004	2003
Equity in General Cash Pool	\$ 1,812,575	\$ 1,499,809
Taxes Receivable:		
Delinquent Taxes	65,743	45,599
Penalties and Interest	13,927	15,016
Less: Allowance for Uncollectibles	(908)	(4,246)
Total Net Taxes Receivable	<u>78,762</u>	<u>56,369</u>
Accounts Receivable	58	22,649
Less: Allowance for Uncollectibles	(3)	(1,312)
Total Net Accounts Receivable	<u>55</u>	<u>21,337</u>
Prepaid Items and Deposits	-	900
TOTAL ASSETS	<u>\$ 1,891,392</u>	<u>\$ 1,578,415</u>

LIABILITIES AND SUB-FUND BALANCE

LIABILITIES		
Accounts Payable	\$ 13,514	\$ 21,088
Deferred Revenue	60,583	60,221
Total Liabilities	<u>74,097</u>	<u>81,309</u>
SUB-FUND BALANCE		
Reserved for Encumbrances	9,400	8,145
Reserved for Prepaid Items and Deposits	-	900
Unreserved, Designated for Bond Rating and Operating Emergencies	274,707	-
Unreserved, Undesignated for Service Area	1,533,188	1,488,061
Total Sub-Fund Balance	<u>1,817,295</u>	<u>1,497,106</u>
TOTAL LIABILITIES AND SUB-FUND BALANCE	<u>\$ 1,891,392</u>	<u>\$ 1,578,415</u>

EXHIBIT AA-62

EAGLE RIVER-CHUGLAK PARKS AND RECREATIONAL SERVICE AREA
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING
SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE
For The Years Ended December 31, 2004 and 2003

	2004	2003
REVENUES		
Taxes	\$ 2,921,186	\$ 1,518,257
Intergovernmental	1,881	6,928
Charges for Services	363,827	319,944
Investment Income	41,421	26,975
Other	1,471	(1,309)
Total Revenues	<u>3,329,786</u>	<u>1,870,795</u>
EXPENDITURES		
Public Services:		
Economic and Community Development	1,452,721	1,266,459
Total Public Services	<u>1,452,721</u>	<u>1,266,459</u>
Debt Service:		
Principal	205,000	160,000
Interest and Fiscal Charges	210,946	178,333
Total Debt Service	<u>415,946</u>	<u>338,333</u>
Total Expenditures	<u>1,868,667</u>	<u>1,604,792</u>
Excess of Revenues over Expenditures	1,461,119	266,003
OTHER FINANCING SOURCES (USES)		
Premium on Bond Sales	-	7,403
Transfers to Other Funds	(1,144,230)	-
Proceeds from Sale of Assets	3,300	-
Net Other Financing Sources (Uses)	<u>(1,140,930)</u>	<u>7,403</u>
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	320,189	273,406
Sub-Fund Balance, January 1	1,497,106	1,223,700
Sub-Fund Balance, December 31	<u>\$ 1,817,295</u>	<u>\$ 1,497,106</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-63
(Additional Information)

EAGLE RIVER-CHUGIAK PARKS AND RECREATIONAL SERVICE AREA
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2004

	Estimated	Actual	Variance Favorable (Unfavorable)
Taxes:			
Real Property	\$ 2,622,430	\$ 2,634,840	\$ 12,410
Personal Property	80,360	99,045	18,685
Municipal Utility Service Assessment	102,490	175,270	72,780
Penalties and Interest	8,660	12,031	3,371
Total Taxes	2,813,940	2,921,186	107,246
Intergovernmental:			
Federal Payment in Lieu of Property Taxes	1,620	1,881	261
Total Intergovernmental	1,620	1,881	261
Charges for Services:			
Aquatics	157,400	212,890	55,490
Recreation Centers and Programs	98,430	91,151	(7,279)
Sports and Parks Activities	8,120	15,076	6,956
School District Service Fees	-	44,710	44,710
Parks and Recreation	26,010	-	(26,010)
Total Charges for Services	289,960	363,827	73,867
Investment Income - Short-Term Investments	33,710	41,421	7,711
Other:			
Cash Over and Short	-	4	4
Miscellaneous Revenues	-	1,467	1,467
Total Other	-	1,471	1,471
Sale of Capital Assets	-	3,300	3,300
TOTAL	\$ 3,139,230	\$ 3,333,086	\$ 193,856

EXHIBIT AA-64
(Additional Information)

EAGLE RIVER-CHUGIAK PARKS AND RECREATIONAL SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET
For the Year Ended December 31, 2004

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
	Original	Revised				
Public Services:						
Economic and Community Development	\$ 1,598,010	\$ 1,580,230	\$ 1,452,721	\$ 3,438	\$ 1,456,159	\$ 124,071
Total Public Services	1,598,010	1,580,230	1,452,721	3,438	1,456,159	124,071
Debt Service:						
Principal	187,590	187,590	205,000	-	205,000	(17,410)
Interest and Fiscal Charges	227,170	227,170	210,946	-	210,946	16,224
Total Debt Service	414,760	414,760	415,946	-	415,946	(1,186)
Transfers to Other Funds:						
Eagle River-Chugiak Parks and Recreation Service Area Capital Projects Fund	-	1,144,230	1,144,230	-	1,144,230	-
TOTAL	\$ 2,012,770	\$ 3,139,220	\$ 3,012,897	\$ 3,438	\$ 3,016,335	\$ 122,885

EXHIBIT AA-65
(Additional Information)

EAGLE RIVER-CHUGIAK PARKS AND RECREATIONAL SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2004

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges from Other Departments	Actual on GAAP Basis
Public Services:							
Economic and Community Development	\$ 661,864	\$ 41,075	\$ 258,549	\$ 415,946	\$ 46,230	\$ 445,003	\$ 1,868,667
Transfers to Other Funds:							
Eagle River-Chugiak Parks and Recreation Service Area Capital Projects Fund	-	-	1,144,230	-	-	-	1,144,230
TOTAL	\$ 661,864	\$ 41,075	\$ 1,402,779	\$ 415,946	\$ 46,230	\$ 445,003	\$ 3,012,897

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-66

BUILDING SAFETY SERVICE AREA
COMPARATIVE BALANCE SHEETS

December 31, 2004 and 2003

ASSETS

	2004	2003
Equity in General Cash Pool	\$ 6,986,738	\$ 6,671,071
Taxes Receivable:		
Delinquent Taxes	2,999	6,639
Penalties and Interest	4,314	4,383
Less: Allowance for Uncollectibles	(173)	(1,064)
Total Net Taxes Receivable	<u>7,140</u>	<u>9,958</u>
Accounts Receivable	57,033	82,501
Less: Allowance for Uncollectibles	(16,374)	(5,385)
Total Net Accounts Receivable	<u>40,659</u>	<u>77,116</u>
Prepaid Items and Deposits	-	2,266
TOTAL ASSETS	<u>\$ 7,034,537</u>	<u>\$ 6,760,411</u>

LIABILITIES AND SUB-FUND BALANCE

LIABILITIES		
Accounts Payable	\$ 31,235	\$ 5,460
Deferred Revenue and Deposits	290,531	381,830
Total Liabilities	<u>321,766</u>	<u>387,290</u>
SUB-FUND BALANCE		
Reserved for Encumbrances	32,753	25,199
Reserved for Prepaid Items and Deposits	-	2,266
Unreserved, Designated for Bond Rating and Operating Emergencies	566,362	-
Unreserved, Undesignated for Service Area	6,113,656	6,345,656
Total Sub-Fund Balance	<u>6,712,771</u>	<u>6,373,121</u>
TOTAL LIABILITIES AND SUB-FUND BALANCE	<u>\$ 7,034,537</u>	<u>\$ 6,760,411</u>

EXHIBIT AA-67

BUILDING SAFETY SERVICE AREA
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER
FINANCING USES AND CHANGES IN SUB-FUND BALANCE

For The Years Ended December 31, 2004 and 2003

	2004	2003
REVENUES		
Taxes	\$ 2,619	\$ 169,412
Licenses and Permits	6,747,849	6,785,466
Intergovernmental	-	494
Charges for Services	22,310	138,526
Investment Income	91,148	62,216
Other	1,066	11,362
Total Revenues	<u>6,864,992</u>	<u>7,167,476</u>
EXPENDITURES		
Public Services:		
Public Works	6,525,342	6,069,070
Excess of Revenues over Expenditures	<u>339,650</u>	<u>1,098,406</u>
OTHER FINANCING USES		
Transfers to Other Funds	-	(393,000)
Net Other Financing Uses	-	(393,000)
Excess of Revenues over Expenditures and Other Financing Uses	<u>339,650</u>	<u>705,406</u>
Sub-Fund Balance, January 1	6,373,121	5,667,715
Sub-Fund Balance, December 31	<u>\$ 6,712,771</u>	<u>\$ 6,373,121</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-68
(Additional Information)

BUILDING SAFETY SERVICE AREA
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2004

	Estimated	Actual	Variance Favorable (Unfavorable)
Taxes:			
Real Property	\$ -	\$ 1,613	\$ 1,613
Personal Property	-	240	240
Municipal Utility Service Assessment	3,440	263	(3,177)
Penalties and Interest	-	503	503
Total Taxes	<u>3,440</u>	<u>2,619</u>	<u>(821)</u>
Licenses and Permits:			
Mechanical Licenses and Exams	57,000	73,220	16,220
Local Business Licenses	201,250	270,250	69,000
Building Permit Plan Reviews	1,474,350	1,352,518	(121,832)
Building and Grading Permits	2,996,740	2,774,478	(222,262)
Electrical Permits	775,000	928,718	153,718
Mechanical, Gas and Plumbing Permits	897,500	1,064,301	166,801
Sign Permits	11,500	19,957	8,457
Elevator Permits	185,000	213,316	28,316
Mobile Home and Park Permits	17,250	8,800	(8,450)
Inspections	-	17,561	17,561
Miscellaneous Permits	10,500	24,730	14,230
Total Licenses and Permits	<u>6,626,090</u>	<u>6,747,849</u>	<u>121,759</u>
Charges for Services:			
Sale of Publications	23,000	22,962	(38)
Demolition Services	-	35,874	35,874
Abatements	-	19,689	19,689
Copier Fees	8,000	7,823	(177)
Reimbursed Cost	-	(64,038)	(64,038)
Total Charges for Services	<u>31,000</u>	<u>22,310</u>	<u>(8,690)</u>
Investment Income - Short-Term Investments	<u>78,680</u>	<u>91,148</u>	<u>12,468</u>
Other:			
Appeal Receipts	2,500	1,500	(1,000)
Miscellaneous	-	(434)	(434)
Total Other	<u>2,500</u>	<u>1,066</u>	<u>(1,434)</u>
TOTAL	<u>\$ 6,741,710</u>	<u>\$ 6,864,992</u>	<u>\$ 123,282</u>

EXHIBIT AA-69
(Additional Information)

BUILDING SAFETY SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET
For the Year Ended December 31, 2004

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
	Original	Revised				
Public Services:						
Public Works	\$ 6,766,650	\$ 6,714,770	\$ 6,525,342	\$ 9,664	\$ 6,535,006	\$ 179,764
Transfers to Other Funds:						
Equipment Maintenance Fund	-	20,000	-	-	-	20,000
Total Transfers to Other Funds	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
TOTAL	<u>\$ 6,766,650</u>	<u>\$ 6,734,770</u>	<u>\$ 6,525,342</u>	<u>\$ 9,664</u>	<u>\$ 6,535,006</u>	<u>\$ 199,764</u>

EXHIBIT AA-70
(Additional Information)

BUILDING SAFETY SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2004

	Personnel Services	Supplies	Other Services and Charges	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Public Services:							
Public Works	\$ 4,576,856	\$ 88,652	\$ 261,910	\$ 90,576	\$ 2,378,616	\$ (871,268)	\$ 6,525,342
TOTAL	<u>\$ 4,576,856</u>	<u>\$ 88,652</u>	<u>\$ 261,910</u>	<u>\$ 90,576</u>	<u>\$ 2,378,616</u>	<u>\$ (871,268)</u>	<u>\$ 6,525,342</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-71

PUBLIC FINANCE AND INVESTMENT
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

ASSETS		
	2004	2003
Equity in General Cash Pool	\$ 871,068	\$ 87,500
Receivables	82,430	-
Due from Component Unit - Anchorage School District	244,395	316,925
TOTAL ASSETS	\$ 1,197,893	\$ 404,425
LIABILITIES AND SUB-FUND BALANCE		
LIABILITIES		
Deferred Revenue and Deposits	\$ 423,015	\$ 161,770
Total Liabilities	423,015	161,770
SUB-FUND BALANCE		
Reserved for Encumbrances	620	-
Unreserved, Designated for Bond Rating and Operating Emergencies	78,850	-
Unreserved, Undesignated	695,408	242,655
Total Sub-Fund Balance	774,878	242,655
TOTAL LIABILITIES AND SUB-FUND BALANCE	\$ 1,197,893	\$ 404,425

EXHIBIT AA-72

PUBLIC FINANCE AND INVESTMENT
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND OTHER FINANCING
SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE
For The Years Ended December 31, 2004 and 2003

	2004	2003
REVENUES		
Charges for Services	\$ 542,660	\$ 190,155
Investment Income	3,508	-
Other	409,594	52,500
Total Revenues	955,762	242,655
EXPENDITURES		
Finance	423,539	-
Total Expenditures	423,539	-
Excess of Revenues over Expenditures	532,223	242,655
OTHER FINANCING SOURCES (USES)		
Refunding Bonds Issued	21,465,000	-
Premium on Refunding Bonds	1,877,845	-
Payments to Extinguish Debt	(21,425,000)	-
Payments to Refunding Escrow Agent	(1,662,336)	-
Bond Issuance Cost	(255,509)	-
Net Other Financing Sources	-	-
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	532,223	242,655
Sub-Fund Balance, January 1	242,655	-
Sub-Fund Balance, December 31	\$ 774,878	\$ 242,655

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-73
(Additional Information)

PUBLIC FINANCE AND INVESTMENT
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2004

	Estimated	Actual	Variance Favorable (Unfavorable)
Charges for Services:			
School District Service Fees	\$ 160,000	\$ 247,033	\$ 87,033
Reimbursed Cost	-	295,627	295,627
Total Services:	<u>160,000</u>	<u>542,660</u>	<u>382,660</u>
Other:			
Prior Year Expenditure Recovery	-	69,313	69,313
Miscellaneous	326,350	340,281	13,931
Total Other	<u>326,350</u>	<u>409,594</u>	<u>83,244</u>
Investment Income - Short-Term Investments	-	3,508	3,508
Refunding Bonds Issued	-	21,465,000	21,465,000
Premium on Refunding Bonds	-	1,877,845	1,877,845
TOTAL	<u>\$ 486,350</u>	<u>\$ 24,298,607</u>	<u>\$ 23,812,257</u>

EXHIBIT AA-74
(Additional Information)

PUBLIC FINANCE AND INVESTMENT
DETAIL SCHEDULE OF EXPENDITURES COMPARED WITH BUDGET
For the Year Ended December 31, 2004

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
	Original	Revised				
General Government:						
Finance	\$ 496,700	\$ 486,370	\$ 423,539	\$ 620	\$ 424,159	\$ 62,211
Total General Government	<u>\$ 496,700</u>	<u>\$ 486,370</u>	<u>\$ 423,539</u>	<u>\$ 620</u>	<u>\$ 424,159</u>	<u>\$ 62,211</u>
Debt Service:						
Payments to Extinguish Debt	\$ -	\$ -	\$ 21,425,000	\$ -	\$ 21,425,000	\$ (21,425,000)
Payment to Refunding Escrow Agent	\$ -	\$ -	\$ 1,662,336	\$ -	\$ 1,662,336	\$ (1,662,336)
Bond Issuance Costs	\$ -	\$ -	\$ 255,509	\$ -	\$ 255,509	\$ (255,509)
Total Debt Service	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,342,845</u>	<u>\$ -</u>	<u>\$ 23,342,845</u>	<u>\$ (23,342,845)</u>
TOTAL	<u>\$ 496,700</u>	<u>\$ 486,370</u>	<u>\$ 23,766,384</u>	<u>\$ 620</u>	<u>\$ 23,767,004</u>	<u>\$ (23,280,634)</u>

EXHIBIT AA-75
(Additional Information)

PUBLIC FINANCE AND INVESTMENT
DETAIL SCHEDULE OF EXPENDITURES ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2004

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
General Government:							
Finance	\$ 237,884	\$ 843	\$ 36,649	\$ 23,342,845	\$ 148,163	\$ -	\$ 23,766,384

MUNICIPALITY OF ANCHORAGE, ALASKA
POLICE AND FIRE RETIREE MEDICAL DEFINED CONTRIBUTION SUPPORT
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

EXHIBIT AA-76

ASSETS	<u>2004</u>	<u>2003</u>
Equity in General Cash Pool	\$ 11,130	\$ 11,179
TOTAL ASSETS	<u>\$ 11,130</u>	<u>\$ 11,179</u>
LIABILITIES AND SUB-FUND BALANCE		
SUB-FUND BALANCE		
Accounts Payable	\$ (206)	\$ -
Unreserved:		
Undesignated	<u>11,336</u>	<u>11,179</u>
TOTAL LIABILITIES AND SUB-FUND BALANCE	<u>\$ 11,130</u>	<u>\$ 11,179</u>

POLICE AND FIRE RETIREE MEDICAL DEFINED CONTRIBUTION SUPPORT
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN SUB-FUND BALANCE
For The Years Ended December 31, 2004 and 2003

EXHIBIT AA-77

	<u>2004</u>	<u>2003</u>
REVENUES		
Investment Income	\$ 156	\$ 109
Total Revenues	<u>156</u>	<u>109</u>
EXPENDITURES		
Employee Relations	(1)	-
Total Expenditures	<u>(1)</u>	<u>-</u>
Excess of Revenues over Expenditures	157	242,655
Sub-Fund Balance, January 1,	11,179	11,070
Sub-Fund Balance, December 31	<u>\$ 11,336</u>	<u>\$ 11,179</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-78
(Additional Information)

POLICE AND FIRE RETIREE MEDICAL DEFINED CONTRIBUTION SUPPORT
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2004

	Estimated	Actual	Variance Favorable (Unfavorable)
Investment Income - Short-Term Investments	\$ -	\$ 156	\$ 156
TOTAL	<u>\$ -</u>	<u>\$ 156</u>	<u>\$ 156</u>

EXHIBIT AA-79
(Additional Information)

POLICE AND FIRE RETIREE MEDICAL DEFINED CONTRIBUTION SUPPORT
DETAIL SCHEDULE OF EXPENDITURES COMPARED WITH BUDGET
For the Year Ended December 31, 2004

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
	Original	Revised				
General Government: Employee Relations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ 1</u>

EXHIBIT AA-80
(Additional Information)

POLICE AND FIRE RETIREE MEDICAL DEFINED CONTRIBUTION SUPPORT
DETAIL SCHEDULE OF EXPENDITURES ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2004

	Personnel Services	Supplies	Other Services and Charges	Capital Outlay	Charges from Other Departments	Charges to Other Departments	Actual on GAAP Basis

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-1

HERITAGE LAND BANK FUND
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

ASSETS

	<u>2004</u>	<u>2003</u>
Equity in General Cash Pool	\$ 4,328,765	\$ 5,977,525
Accounts Receivable	2,350	5,772
Less: Allowance for Uncollectibles	(118)	(2,444)
Total Net Accounts Receivable	<u>2,232</u>	<u>3,328</u>
Special Assessments Receivable:		
Current	167	-
Deferred	558	725
Total Special Assessments Receivable	<u>725</u>	<u>725</u>
Prepaid Items and Deposits	<u>3,754</u>	<u>3,960</u>
TOTAL ASSETS	<u>\$ 4,335,476</u>	<u>\$ 5,985,538</u>

LIABILITIES AND FUND BALANCE

LIABILITIES		
Accounts Payable	\$ 45,702	\$ 3,172
Deferred Revenue	-	725
Total Liabilities	<u>45,702</u>	<u>3,897</u>
FUND BALANCE		
Reserved for Encumbrances	86,554	12,605
Reserved for Prepaid Items and Deposits	3,754	3,960
Unreserved:		
Undesignated	<u>4,199,466</u>	<u>5,965,076</u>
Total Fund Balance	<u>4,289,774</u>	<u>5,981,641</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 4,335,476</u>	<u>\$ 5,985,538</u>

EXHIBIT BB-2

HERITAGE LAND BANK FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING
SOURCES (USES) AND CHANGES IN FUND BALANCE
For The Years Ended December 31, 2004 and 2003

	<u>2004</u>	<u>2003</u>
REVENUES		
Investment Income	\$ 67,653	\$ 44,663
Other	168,309	210,183
Total Revenues	<u>235,962</u>	<u>254,846</u>
EXPENDITURES		
General Government:		
Land Management	988,373	651,088
Deficiency of Revenues over Expenditures	<u>(752,411)</u>	<u>(396,242)</u>
OTHER FINANCING SOURCES (USES)		
Transfers to Other Funds	(2,788,000)	(342,500)
Land Sales	1,848,544	2,794,897
Net Other Financing Sources (Uses)	<u>(939,456)</u>	<u>2,452,397</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	<u>(1,691,867)</u>	<u>2,056,155</u>
Fund Balance, January 1	5,981,641	3,925,486
Fund Balance, December 31	<u>\$ 4,289,774</u>	<u>\$ 5,981,641</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-3
(Additional Information)

HERITAGE LAND BANK FUND
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND LAND SALES
For The Year Ended December 31, 2004

	Estimated	Actual	Variance Favorable (Unfavorable)
Investment Income:			
Short-Term Investments	\$ 52,400	\$ -	\$ (52,400)
Other	44,760	67,653	22,893
Total Investment Income	97,160	67,653	(29,507)
Other:			
Miscellaneous Permits	1,500	1,850	350
Reimbursed Costs	-	49,497	49,497
Pipe Right Of Way Fee	-	60,000	60,000
Lease and Rental	110,000	39,356	(70,644)
Lease-State Land Conveyance	20,000	16,931	(3,069)
Miscellaneous	-	675	675
Total Other	131,500	168,309	36,809
Land Sales:			
State Land Block	50,000	-	(50,000)
Other	715,150	1,848,544	1,133,394
Total Land Sales	765,150	1,848,544	1,083,394
TOTAL	\$ 993,810	\$ 2,084,506	\$ 1,090,696

EXHIBIT BB-4
(Additional Information)

HERITAGE LAND BANK FUND
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET
For The Year Ended December 31, 2004

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
	Original	Revised				
General Government:						
Land Management	\$ 977,600	\$ 1,230,550	\$ 988,373	\$ 65,581	\$ 1,053,954	\$ 176,596
Transfer to Other Funds:						
Transfers to Anchorage Parks and Recreation	12,000	12,000	12,000	-	12,000	-
Transfers to Heritage Land Bank						
Capital Projects Fund	-	2,776,000	2,776,000	-	2,776,000	-
Total Transfers to Other Funds	12,000	2,788,000	2,788,000	-	2,788,000	-
TOTAL	\$ 989,600	\$ 4,018,550	\$ 3,776,373	\$ 65,581	\$ 3,841,954	\$ 176,596

EXHIBIT BB-5
(Additional Information)

HERITAGE LAND BANK FUND
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For The Year Ended December 31, 2004

	Personnel Services	Supplies	Other Services and Charges	Capital Outlay	Charges from Other Departments	Actual on GAAP Basis
Land Management	\$ 361,477	\$ 3,983	\$ 358,254	\$ 5,080	\$ 259,579	\$ 988,373
Transfer to Other Funds:						
Transfers to Anchorage Parks and Recreation	-	-	12,000	-	-	12,000
Transfers to Heritage Land Bank						
Capital Projects Fund	-	-	2,776,000	-	-	2,776,000
Total Transfers to Other Funds	-	-	2,788,000	-	-	2,788,000
TOTAL	\$ 361,477	\$ 3,983	\$ 3,146,254	\$ 5,080	\$ 259,579	\$ 3,776,373

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-6

POLICE INVESTIGATIONS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

ASSETS		
	2004	2003
Cash	\$ 8,727	\$ 6,747
Equity in General Cash Pool	486,024	687,021
Prepaid Items and Deposits	-	4,112
TOTAL ASSETS	\$ 494,751	\$ 697,880
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 23,231	\$ 16,506
FUND BALANCE		
Reserve for Prepaid Items and Deposits	-	4,112
Unreserved	471,520	677,262
Total Fund Balance	471,520	681,374
TOTAL LIABILITIES AND FUND BALANCE	\$ 494,751	\$ 697,880

EXHIBIT BB-7

POLICE INVESTIGATIONS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER
FINANCING USES AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2004 and 2003

	2004	2003
REVENUES		
Fines and Forfeitures	\$ 150,657	\$ 353,064
Investment Income	6,708	7,088
Other	176,018	46,277
Total Revenues	333,383	406,429
EXPENDITURES		
Public Safety:		
Police	432,527	418,722
Deficiency of Revenues over Expenditures	(99,144)	(12,293)
OTHER FINANCING USES		
Transfers to Federal Grants Fund	(110,710)	-
Deficiency of Revenues over Expenditures and Other Financing Uses	(209,854)	(12,293)
Fund Balance, January 1	681,374	693,667
Fund Balance, December 31	\$ 471,520	\$ 681,374

STATE GRANTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

ASSETS		
	2004	2003
Equity in General Cash Pool	\$ 4,393,104	\$ 3,669,713
Intergovernmental Receivables	3,497,799	2,919,161
Miscellaneous Receivables	-	149
Prepaid Items and Deposits	-	99
TOTAL ASSETS	\$ 7,890,903	\$ 6,589,122

LIABILITIES AND FUND BALANCE

LIABILITIES		
Accounts Payable	\$ 1,022,390	\$ 388,376
Deferred Revenue	296,182	93,733
Total Liabilities	1,318,572	482,109
FUND BALANCE		
Reserved for Encumbrances	1,511,384	742,919
Reserved for Prepaid Items and Deposits	-	99
Unreserved:		
Undesignated	5,060,947	5,363,995
Total Fund Balance	6,572,331	6,107,013
TOTAL LIABILITIES AND FUND BALANCE	\$ 7,890,903	\$ 6,589,122

STATE GRANTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING
SOURCES (USES) AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2004 and 2003

	2004	2003
REVENUES		
Intergovernmental	\$ 12,075,621	\$ 22,386,690
Investment Income	6,222	4,493
Other	-	58,329
Total Revenues	12,081,843	22,449,512
EXPENDITURES		
General Government:		
Municipal Attorney	20,396	46,936
Municipal Manager	518,540	29,316
Office of the Mayor	18,373	80,395
Real Estate Services	84,657	167,472
Emergency Management	117,721	70,124
Information Technology	40,520	5,189
Non-Departmental	(289,876)	193,839
Total General Government	510,331	593,271
Public Safety:		
Health and Human Services	7,564,359	15,386,303
Fire	109,798	78,270
Police	378,715	471,862
Total Public Safety	8,052,872	15,936,435
Public Services:		
Economic and Community Development	212,264	236,327
Public Transportation	2,857,271	1,803,417
Public Works	464,152	4,394,722
Maintenance and Operations	562	-
Total Public Services	3,534,249	6,434,466
Total Expenditures	12,097,452	22,964,172
Deficiency of Revenues over Expenditures	(15,609)	(514,660)
OTHER FINANCING SOURCES (USES)		
Transfers from General Fund	766,207	541,589
Transfers to Other Funds:		
Capital Projects Fund	-	(325,155)
Transfers to Component Units	(285,280)	(59,199)
Net Other Financing Sources	480,927	157,235
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	465,318	(357,425)
Fund Balance, January 1	6,107,013	6,464,438
Fund Balance, December 31	\$ 6,572,331	\$ 6,107,013

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-10

FEDERAL GRANTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

	ASSETS	
	2004	2003
Receivables:		
Equity in General Cash Pool	\$ 5,653,998	\$ 4,797,883
Accounts Receivable	4,714,395	5,240,076
Intergovernmental	4,331,029	5,509,699
TOTAL ASSETS	<u>\$ 14,699,422</u>	<u>\$ 15,547,658</u>

LIABILITIES AND FUND BALANCE

LIABILITIES		
Accounts Payable	\$ 747,670	\$ 695,496
Deferred Revenue	3,139,810	3,267,719
Total Liabilities	<u>3,887,480</u>	<u>3,963,215</u>
FUND BALANCE		
Reserved for Encumbrances	3,849,598	2,969,888
Reserved for Long-Term Loans	4,665,612	5,240,076
Unreserved:		
Undesignated	2,296,732	3,374,479
Total Fund Balance	<u>10,811,942</u>	<u>11,584,443</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 14,699,422</u>	<u>\$ 15,547,658</u>

EXHIBIT BB-11

FEDERAL GRANTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING
SOURCES AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2004 and 2003

	2004	2003
REVENUES		
Intergovernmental	\$ 9,830,259	\$ 13,081,594
Investment Income	19,663	21,769
Other	(65,279)	282,422
Total Revenues	<u>9,784,643</u>	<u>13,385,785</u>
EXPENDITURES		
General Government:		
Municipal Manager	2,893	24,222
Office of the Mayor	-	43,327
Total General Government	<u>2,893</u>	<u>67,549</u>
Public Safety:		
Health and Human Services	3,399,842	2,520,928
Fire	1,758,712	2,394,795
Police	1,750,928	1,507,261
Total Public Safety	<u>6,909,482</u>	<u>6,422,984</u>
Public Services:		
Public Transportation	290,195	255,403
Economic and Community Development	3,686,584	-
Public Works	649,462	5,879,479
Total Public Services	<u>4,626,241</u>	<u>6,134,882</u>
Total Expenditures	<u>11,538,616</u>	<u>12,625,415</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,753,973)</u>	<u>760,370</u>
OTHER FINANCING SOURCES		
Transfers from Other Funds	981,472	471,418
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures	<u>(772,501)</u>	<u>1,231,788</u>
Fund Balance, January 1	11,584,443	10,352,655
Fund Balance, December 31	<u>\$ 10,811,942</u>	<u>\$ 11,584,443</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

FEDERAL GRANTS FUND
 SCHEDULE OF CHANGES IN FUND BALANCE RESERVED FOR LONG-TERM LOANS
 For the Year Ended December 31, 2004

	<u>Anchor</u>	<u>Rental Rehabilitation</u>	<u>CDBG Rehabilitation</u>
Fund Balance Reserved for Long-Term Loans, January 1	\$ 2,974,792	\$ 11,317	\$ 1,660,573
Deduct:			
Repayments of Loans	(205,733)	-	(91,550)
Write-Offs & Other Adjustments of Loans	(456,402)	-	26,682
Add:			
Disbursements for New Loans	<u>393,800</u>	<u>-</u>	<u>-</u>
FUND BALANCE RESERVED FOR LONG-TERM LOANS, DECEMBER 31	\$ <u>2,706,457</u>	\$ <u>11,317</u>	\$ <u>1,595,705</u>

EXHIBIT BB-12
(Additional Information)

Disabled Access Program	Emergency Repair	Minor Repair	Total
\$ 352,248	\$ 241,146	\$ -	\$ 5,240,076
-	-	-	(297,283)
(336,195)	(167,286)	(9,074)	(942,275)
<u>19,087</u>	<u>172,462</u>	<u>79,745</u>	<u>665,094</u>
<u>\$ 35,140</u>	<u>\$ 246,322</u>	<u>\$ 70,671</u>	<u>\$ 4,665,612</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-13

MISCELLANEOUS OPERATIONAL GRANTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

ASSETS		2004	2003
Equity in General Cash Pool		\$ 554,945	\$ 625,186
Accounts Receivable		34,583	130,866
Interest Receivable		16	14
Investments		5,928	5,870
TOTAL ASSETS		<u>\$ 595,472</u>	<u>\$ 761,936</u>
LIABILITIES AND FUND BALANCE			
LIABILITIES			
Accounts Payable		\$ 402	\$ 92,947
FUND BALANCE			
Reserved for Encumbrances		110,060	15,993
Unreserved:			
Undesignated		485,010	652,996
Total Fund Balance		<u>595,070</u>	<u>668,989</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 595,472</u>	<u>\$ 761,936</u>

EXHIBIT BB-14

MISCELLANEOUS OPERATIONAL GRANTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER
FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2004 and 2003

	2004	2003
REVENUES		
Investment Income	\$ 7,493	\$ 6,006
Other:		
Contributions and Donations	705,049	416,325
Total Revenues	<u>\$ 712,542</u>	<u>\$ 422,331</u>
EXPENDITURES		
General Government:		
Office of the Mayor	21,395	10,553
Public Safety:		
Health and Human Services	6,745	14,610
Fire	3,980	2,519
Police	400,302	135,073
Total Public Safety	<u>411,027</u>	<u>152,202</u>
Public Services:		
Economic and Community Development	139,593	194,415
Public Works	-	149,383
Total Public Services	<u>139,593</u>	<u>343,798</u>
Total Expenditures	<u>572,015</u>	<u>506,553</u>
Excess (Deficiency) of Revenues over Expenditures	140,527	(84,222)
OTHER FINANCING SOURCES (USES)		
Transfer from Other Funds	13,440	164,080
Transfers to Other Funds:	(227,886)	-
Net other Financing Sources (Uses)	<u>(214,446)</u>	<u>164,080</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	<u>(73,919)</u>	<u>79,858</u>
Fund Balance, January 1	668,989	589,131
Fund Balance, December 31	<u>\$ 595,070</u>	<u>\$ 668,989</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-15

OTHER RESTRICTED RESOURCES FUND
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

ASSETS	2004	2003
Equity in General Cash Pool	\$ 17,474	\$ -
Special Assessments Receivable	64,203	31,699
TOTAL ASSETS	\$ 81,677	\$ 31,699

LIABILITIES AND FUND BALANCE (DEFICIT)

LIABILITIES		
Due to Areawide General Fund	\$ -	\$ 46,164
Tax Refunds	15,016	-
Total Liabilities	15,016	46,164
FUND BALANCE (DEFICIT)		
Reserved for Encumbrances	10,000	8,438
Unreserved:		
Undesignated	56,661	(22,903)
Total Fund Balance (Deficit)	66,661	(14,465)
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	\$ 81,677	\$ 31,699

EXHIBIT BB-16

OTHER RESTRICTED RESOURCES FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (DEFICIT)
For the Years Ended December 31, 2004 and 2003

	2004	2003
REVENUES		
Special Assessments	\$ 555,199	\$ 465,226
Other	14,427	8,870
Total Revenues	569,626	474,096
EXPENDITURES		
General Government:		
Non - Departmental	488,500	490,000
Total Expenditures	488,500	490,000
Excess (Deficiency) of Revenues over Expenditures	81,126	(15,904)
Fund Balance (Deficit), January 1	(14,465)	1,439
Fund Balance (Deficit), December 31	\$ 66,661	\$ (14,465)

MUNICIPALITY OF ANCHORAGE, ALASKA

ELECTRIC UTILITY FUND
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

	ASSETS	
	2004	2003
CURRENT ASSETS		
Cash	\$ 1,600	\$ 1,600
Equity in General Cash Pool	28,721,829	14,570,185
Interest Receivable	89,516	257,856
Accounts Receivable:		
Utility Customers Less Allowance for Uncollectibles of \$113,267 in 2004 and \$105,187 in 2003	31,462,257	23,646,760
Other Receivables Less Allowance for Uncollectibles of \$59,215 in 2004 and \$66,665 in 2003	2,536,003	1,738,439
Net Accounts Receivable	33,998,260	25,385,199
Unbilled Reimbursable WorkOrders	17,274	69,133
Inventory of Materials and Supplies, at Average Cost	15,073,657	15,291,416
Total Current Assets	<u>77,902,136</u>	<u>55,575,389</u>
RESTRICTED ASSETS		
Current:		
Customer Deposits	1,018,265	1,020,805
Equity in Construction Cash Pool	15,034,711	3,674,614
Revenue bond debt service accounts	6,872,603	7,110,364
Revenue Bond Operations and Maintenance Accounts	8,005,968	-
Non-Current:		
Revenue Bond Reserve Investments	24,784,783	24,841,707
Revenue Bond Operations and Maintenance Accounts	-	6,389,554
Total Restricted Assets	<u>55,716,330</u>	<u>43,037,044</u>
DEFERRED CHARGES AND OTHER ASSETS		
Current:		
Miscellaneous Deferred Charges and Other Assets	304,052	463,496
Non-Current:		
Miscellaneous Deferred Charges and Other Assets	2,203,912	6,855,166
Unamortized Debt Expense	1,850,344	2,111,436
Total Deferred Charges and Other Assets	<u>4,358,308</u>	<u>9,430,098</u>
PLANT		
Plant in Service, at Cost	455,260,351	457,470,263
Less: Accumulated Depreciation and Depletion	(184,012,786)	(188,976,626)
Net Plant in Service	<u>271,247,565</u>	<u>268,493,637</u>
Other Electric Plant Less Amortization of \$7,474,333 in 2004 and \$7,070,531 in 2003	4,639,737	5,043,539
Plant Acquisition Adjustment Less Amortization of \$2,199,252 in 2004 and \$2,088,068 in 2003	333,550	444,734
Other Utility Plant - Less Amortization of \$741,167 in 2004 and \$700,434 in 2003	-	40,733
Construction Work in Progress	4,988,913	9,423,328
Net Plant	<u>281,209,765</u>	<u>283,445,971</u>
TOTAL ASSETS	<u>\$ 419,186,539</u>	<u>\$ 391,488,502</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-1

ELECTRIC UTILITY FUND
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

LIABILITIES	2004	2003
CURRENT LIABILITIES		
Accounts Payable	\$ 9,264,163	\$ 5,681,151
Accrued Expenses	66,302	39,850
Compensated Absences Payable	1,571,503	1,523,173
Accrued Interest Payable	1,741,805	1,780,503
Total Current Liabilities	<u>12,643,773</u>	<u>9,024,677</u>
CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Customer Deposits Payable	1,018,265	1,020,805
Deferred Grant Advances	2,843,018	3,624,584
Customer Advances For Construction	70,518	39,913
Total Current Liabilities (Payable From Restricted Assets)	<u>3,931,801</u>	<u>4,685,302</u>
DEFERRED LIABILITIES		
Contributions In Aid of Construction (Net of Amortization)	14,638,553	13,461,380
Other Deferred Credits	24,355,633	17,316,835
Total Deferred Credits	<u>38,994,186</u>	<u>30,778,215</u>
NON-CURRENT LIABILITIES		
Revenue Bonds Payable		
Payable After One Year	219,275,000	232,585,000
Plus: Unamortized Premium	4,357,777	5,047,422
Less: Unamortized Discount	(1,745,118)	(1,928,732)
Deferred Loss on Refunding	(12,196,550)	(14,468,711)
Net Revenue Bonds Payable After One Year	<u>209,691,109</u>	<u>221,234,979</u>
Payable Within One Year	13,310,000	12,830,000
Total Revenue Bonds Payable	<u>223,001,109</u>	<u>234,064,979</u>
Net Pension Obligations	122,368	-
Total Non-Current Liabilities	<u>223,123,477</u>	<u>234,064,979</u>
Total Liabilities	<u>278,693,237</u>	<u>278,553,173</u>
NET ASSETS		
Invested in Capital Assets, Net of Related Debt	43,570,103	35,919,612
Restricted for Debt Service	29,915,581	30,171,568
Restricted for Capital Projects	12,191,693	50,030
Unrestricted	54,815,925	46,794,119
Total Net Assets	<u>140,493,302</u>	<u>112,935,329</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 419,186,539</u>	<u>\$ 391,488,502</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-2

ELECTRIC UTILITY FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 For the Years Ended December 31, 2004 and 2003

	2004	2003
OPERATING REVENUES:		
Residential Sales	\$ 17,027,039	\$ 15,172,318
Commercial and Industrial Sales	68,077,280	58,660,735
Gas Sales	7,921,742	7,599,291
Other Operating Revenues	14,181,741	8,447,798
Other Utility Operating Income	305,199	214,418
Total Operating Revenues	107,513,001	90,094,560
OPERATING EXPENSES:		
Operations:		
Production	41,453,637	30,751,747
Transmission	952,520	890,394
Distribution	6,786,168	6,343,522
Customer Accounts	2,711,273	2,999,383
Customer Service and Information Expense	233,197	222,508
Sales Expense	69,238	236,492
Administrative and General	7,848,435	7,546,521
Total Operations	60,054,468	48,990,567
Taxes Other than Income	1,685,506	1,575,382
Depreciation and Amortization:		
Non-Contributed Plant	13,828,690	14,607,752
Other Electric Plant	403,802	403,802
Plant Acquisition Adjustment	111,184	111,184
Total Depreciation and Amortization	14,343,676	15,122,738
Regulatory Credits	(286,623)	-
Total Operating Expenses	75,797,027	65,688,687
Operating Income	31,715,974	24,405,873
NON-OPERATING REVENUES:		
Investment income:		
Short-Term Investments	823,768	727,789
Restricted Investments	190,011	39,454
Total Investment Income	1,013,779	767,243
Other	143,288	6,343
Total Non-Operating Revenues	1,157,067	773,586
NON-OPERATING EXPENSES:		
Interest:		
Long-Term Obligations	14,747,175	15,366,869
Other	225	32,271
Total Interest	14,747,400	15,399,140
Allowance for Funds Used During Construction	(213,750)	(307,850)
Amortization of Deferred Charges	261,092	282,853
Other	406,609	449,906
Total Non-Operating Expenses	15,201,351	15,824,049
Total Non-Operating Income	(14,044,284)	(15,050,463)
Transfers to Other Funds		
Municipal Utility Service Assessment Payment	(2,065,369)	(1,999,681)
Total Transfers to Other Funds	(2,065,369)	(1,999,681)
Special Item - Regulatory Adjustment	11,951,652	6,695,054
Change in Net Assets	27,557,973	14,050,783
Net assets - Beginning	112,935,329	98,884,546
Net assets - Ending	\$ 140,493,302	\$ 112,935,329

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-3

ELECTRIC UTILITY FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2004 and 2003

	2004	2003
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	\$ 112,007,330	\$ 87,482,668
Payments to Vendors	(44,581,196)	(34,847,078)
Payments to Employees	(17,351,773)	(16,839,002)
Internal Activity - Payments Made to Other Funds	(3,435,380)	(5,119,161)
Internal Activity - Payments Received from Other Funds	4,229,373	3,628,481
Net Cash Provided by Operating Activities	50,868,354	34,305,908
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Other Non-Capital Receipts	11,988	6,343
Other Non-Capital Payments to Vendors	(406,612)	(449,906)
Net Cash Used by Non-Capital and Related Financing Activities	(394,624)	(443,563)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(12,830,000)	(11,815,000)
Interest Payments on Long-Term Obligations	(13,019,741)	(13,483,799)
Acquisition and Construction of Capital Assets	(12,628,641)	(15,847,439)
Gas Underlift Settlement Proceeds	11,951,652	-
Capital Contributions - Customers	1,041,065	406,628
Capital Contributions - Intergovernmental	522,405	32,575
Proceeds from Disposition of Capital Assets	138,570	49,973
Net Cash Used by Capital and Related Financing Activities	(24,824,690)	(40,657,062)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Investments	(12,681,829)	(882,698)
Investment Income Received	1,181,893	980,161
Net Cash Used by Investing Activities	(11,499,936)	97,463
Net Cash Used by Operating Activities	14,149,104	(6,697,254)
Cash, Beginning of Year	15,592,590	22,289,844
Cash, End of Year	\$ 29,741,694	\$ 15,592,590
CASH AND CASH EQUIVALENTS		
Cash	1,600	1,600
Equity in General Cash Pool	28,721,829	14,570,185
Customer Deposits	1,018,265	1,020,805
Cash and Cash Equivalents, End of Year	\$ 29,741,694	\$ 15,592,590
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 31,715,974	\$ 24,405,873
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	14,343,676	15,122,738
Allowance for Uncollectible Accounts	630	(11,584)
Municipal Utility Service Assessment	(2,065,369)	(1,999,681)
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	15,641,037	(1,480,868)
Unbilled Reimbursable Work Orders	51,859	(54,759)
Inventories	217,759	1,015,221
Deferred Charges and Other Assets	826,829	(3,172,121)
Net pension obligations	122,368	-
Accounts Payable and Accrued Expenses	1,968,635	342,909
Deferred Credits and Other Regulatory Liabilities	(12,035,439)	(33,744)
Customer Deposits and Deposits for Construction	28,065	(13,586)
Compensated Absences Payable	48,330	185,510
Net Cash Provided by Operating Activities	\$ 50,864,354	\$ 34,305,908
Non-cash Investing, Capital and Financing Activities		
Capital Purchases on Account	\$ 440,213	\$ 410,535
Contributed Capital	395,607	881,838
Special Item - Regulatory (Deferred Asset)	-	(8,502,156)
Special Item - Regulatory (Depletion Adjustment)	-	15,197,210
	\$ 835,820	\$ 7,987,427

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-4

ELECTRIC UTILITY FUND
 DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
 For the Year Ended December 31, 2004

	Estimated	Actual	Variance Favorable (Unfavorable)
Residential Sales	\$ 16,611,000	\$ 17,027,039	\$ 416,039
Commercial and Industrial	65,652,000	68,077,280	2,425,280
Gas Sales	8,533,000	7,921,742	(611,258)
Public Street Lighting	1,227,000	1,229,890	2,890
Public Authority	3,427,000	3,650,208	223,208
Sales for Resale	3,618,000	10,230,728	6,612,728
Electric Property Rental	133,000	145,823	12,823
Other Operating Revenue	529,000	630,325	101,325
Other Utility Operating Income	250,000	305,199	55,199
Cost of Power Adjustment		(1,705,233)	(1,705,233)
Investment Income - Short-Term Investments	1,643,000	823,768	(819,232)
Investment Income - Restricted for Construction	-	190,011	190,011
Other Non-Operating Revenue	20,000	143,288	123,288
Special Item	-	11,951,652	11,951,652
Total	<u>\$ 101,643,000</u>	<u>\$ 120,621,720</u>	<u>\$ 18,978,720</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-5
(Additional Information)

ELECTRIC UTILITY FUND
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS
For the Year Ended December 31, 2004

	<u>Authorizations</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Power Production Expense			
Steam Power Generation			
Operation	\$ 1,535,000	\$ 1,493,682	\$ 41,318
Maintenance	1,258,000	1,459,802	(201,802)
Hydraulic Power Generation			
Operation	51,000	53,122	(2,122)
Maintenance	210,000	185,539	24,461
Gas Turbine Power Generation			
Operation	4,729,000	6,411,203	(1,682,203)
Maintenance	2,314,000	2,388,227	(74,227)
Other Power Supply Generation	5,381,000	5,607,512	(226,512)
Gas Production	24,940,000	23,854,550	1,085,450
Total Power Production Expense	<u>40,418,000</u>	<u>41,453,637</u>	<u>(1,035,637)</u>
Transmission Expense			
Operation	749,000	796,931	(47,931)
Maintenance	147,000	155,589	(8,589)
Total Transmission Expense	<u>896,000</u>	<u>952,520</u>	<u>(56,520)</u>
Distribution Expense			
Operation	4,435,000	4,042,541	392,459
Maintenance	2,414,000	2,743,627	(329,627)
Total Distribution Expense	<u>6,849,000</u>	<u>6,786,168</u>	<u>62,832</u>
Customer Accounts Expense	2,805,000	2,711,273	93,727
Customer Service and Information Expense	214,000	233,197	(19,197)
Sales Expense	197,000	69,238	127,762
Administrative and General Expense			
Operation	8,071,000	6,823,230	1,247,770
Maintenance	688,000	1,025,205	(337,205)
Total Administrative and General Expense	<u>8,759,000</u>	<u>7,848,435</u>	<u>910,565</u>
Taxes Other than Income	1,439,000	1,685,506	(246,506)
Depreciation	17,003,000	13,828,690	3,174,310
Amortization	515,000	514,986	14
Regulatory Debits/Credits	-	(286,623)	286,623
Interest on Long-Term Obligations	15,313,000	14,747,175	565,825
Other Interest	-	225	(225)
Allowance for Funds Used During Construction	(440,000)	(213,750)	(226,250)
Amortization of Deferred Charges	273,000	261,092	11,908
Other Non-Operating Expense	375,000	406,609	(31,609)
Transfers to Other Funds (MUSA)	2,968,000	2,065,369	902,631
TOTAL	<u>\$ 97,584,000</u>	<u>\$ 93,063,747</u>	<u>\$ 4,520,253</u>

ELECTRIC UTILITY FUND
 DETAIL SCHEDULE OF PLANT, DEPRECIATION, DEPLETION AND AMORTIZATION
 For the Year Ended December 31, 2004
 (In Thousands)

	PLANT			Balance 12/31/04
	Balance 01/01/04	Additions	Retirements	
ELECTRIC PLANT IN SERVICE				
Miscellaneous Intangible Plant	\$ 2,039	\$ 78	\$ 274	\$ 1,843
Steam Production				
Structures and Improvements	3,247	-	179	3,068
Boiler Plant Equipment	11,314	4,321	2,004	13,631
Engines and Engine-Driven Generators	3,013	-	612	2,401
Turbo generator Units	2,655	68	709	2,014
Accessory Electric Equipment	1,565	369	371	1,563
Miscellaneous Power Plant Equipment	149	-	15	134
	<u>21,943</u>	<u>4,758</u>	<u>3,890</u>	<u>22,811</u>
Hydraulic Production				
Water, Wheels, Turbines and Generators	4,991	11	-	5,002
Miscellaneous Power Plant Equipment	28	96	-	124
	<u>5,019</u>	<u>107</u>	<u>-</u>	<u>5,126</u>
Other Production				
Land and Land Rights	92	-	-	92
Structures and Improvements	9,189	99	234	9,054
Fuel Holders, Producers and Access	5,896	-	140	5,756
Prime Movers	66,589	3,264	8,874	60,979
Generators	10,283	298	1,652	8,929
Accessory Electric Equipment	4,659	235	640	4,254
Miscellaneous Power Equipment	1,873	30	526	1,377
	<u>98,581</u>	<u>3,926</u>	<u>12,066</u>	<u>90,441</u>
Transmission Plant				
Land and Land Rights	1,250	-	-	1,250
Structures and Improvements	1,102	1	-	1,103
Station equipment	12,934	130	399	12,665
Poles and Fixtures	2,108	3	2	2,109
Overhead Conductors and Devices	2,146	5	37	2,114
	<u>19,540</u>	<u>139</u>	<u>438</u>	<u>19,241</u>
Distribution Plant				
Land and Land Rights	2,420	62	-	2,482
Structures and Improvements	5,483	96	67	5,512
Station equipment	17,903	50	73	17,880
Poles, Towers and Fixtures	5,265	(22)	18	5,225
Overhead Conductors and Devices	6,452	66	23	6,495
Underground Conduit	25,382	2,837	73	28,146
Underground Conductors and Devices	47,698	3,120	468	50,350
Line Transformers	15,802	522	241	16,083
Services	6,976	283	44	7,215
Meters	4,804	180	187	4,797
Street Lighting System	4,489	52	15	4,526
	<u>142,674</u>	<u>7,246</u>	<u>1,209</u>	<u>148,711</u>
General Plant				
Land and Land Rights	2,008	-	-	2,008
Structures and Improvements	9,162	372	17	9,517
Office Furniture and Fixtures	5,218	716	855	5,079
Transportation Equipment	2,496	249	243	2,502
Stores Equipment	317	5	4	318
Tools and Work Equipment	2,661	57	232	2,486
Laboratory Equipment	1,905	106	286	1,725
Power Operated Equipment	4,155	-	222	3,933
Communication Equipment	13,069	231	498	12,802
Miscellaneous Equipment	1,887	131	63	1,955
Other Tangible Property	997	-	46	951
	<u>43,875</u>	<u>1,867</u>	<u>2,466</u>	<u>43,276</u>
TOTAL ELECTRIC PLANT IN SERVICE	<u>333,671</u>	<u>18,121</u>	<u>20,343</u>	<u>331,449</u>
GAS PLANT IN SERVICE				
Natural Gas Production and Gathering Plant				
Producing Leasehold	120,254	-	-	120,254
Producing Gas Wells - Well Construction	2,880	-	-	2,880
Producing Gas Wells - Well Equipment	204	-	-	204
Field Lines	167	-	-	167
Field Compressor Station Equipment	243	-	-	243
Purification Equipment	-	14	-	14
Transportation	19	-	-	19
Communication Equipment	32	(1)	-	31
TOTAL GAS PLANT IN SERVICE	<u>123,799</u>	<u>13</u>	<u>-</u>	<u>123,812</u>
TOTAL PLANT IN SERVICE	<u>457,470</u>	<u>18,134</u>	<u>20,343</u>	<u>455,261</u>
INTANGIBLE PLANT	12,114	-	-	12,114
PLANT ACQUISITION ADJUSTMENT	2,533	-	-	2,533
OTHER UTILITY PLANT	741	-	-	741
CONSTRUCTION WORK IN PROGRESS	9,078	12,891	18,135	3,834
RETIREMENT CONSTRUCTION WORK IN PROGRESS	110	398	371	137
EKLUTNA GRANT CONSTRUCTION WORK IN PROGRESS	235	782	-	1,017
TOTAL PLANT	<u>\$ 482,281</u>	<u>\$ 32,205</u>	<u>\$ 38,849</u>	<u>\$ 475,637</u>

ACCUMULATED DEPRECIATION, DEPLETION AND AMORTIZATION					Net Book
Balance			Balance		Value
01/01/04	Additions	Retirements	12/31/04		of Plant
\$ 1,401	\$ 181	\$ 274	\$ 1,308	\$	535
2,872	52	179	2,745		323
3,285	236	1,952	1,569		12,062
2,535	41	611	1,965		436
1,474	23	711	786		1,228
1,082	19	378	723		840
154	4	34	124		10
11,402	375	3,865	7,912		14,899
879	150	(4)	1,033		3,969
3	2	-	5		119
882	152	(4)	1,038		4,088
-	-	-	-		92
6,380	331	234	6,477		2,577
2,491	204	141	2,554		3,202
51,293	3,148	8,423	46,018		14,961
5,882	435	1,686	4,631		4,298
2,810	197	640	2,367		1,887
975	83	525	533		844
69,831	4,398	11,649	62,580		27,861
37	-	37	-		1,250
729	37	341	425		678
7,059	430	101	7,388		5,277
1,052	69	(58)	1,179		930
1,275	71	39	1,307		807
10,152	607	460	10,299		8,942
-	-	-	-		2,482
2,049	183	73	2,159		3,353
9,382	596	79	9,899		7,981
2,431	173	18	2,586		2,639
1,830	216	38	2,008		4,487
8,725	895	31	9,589		18,557
16,804	1,647	178	18,273		32,077
5,294	529	379	5,444		10,639
2,114	236	55	2,295		4,920
157	159	185	131		4,666
2,231	151	25	2,357		2,169
51,017	4,785	1,061	54,741		93,970
-	-	-	-		2,008
3,700	310	37	3,973		5,544
3,433	706	855	3,284		1,795
2,449	115	221	2,343		159
276	36	4	308		10
2,338	100	230	2,208		278
1,761	60	286	1,535		190
3,758	125	223	3,660		273
10,991	563	505	11,049		1,753
1,864	93	63	1,894		61
954	8	47	915		36
31,524	2,116	2,471	31,169		12,107
176,209	12,614	19,776	169,047		162,402
12,756	2,184	-	14,940		105,314
-	-	-	-		2,880
-	-	-	-		204
(1)	1	-	-		167
1	(1)	-	-		243
-	-	-	-		14
5	4	-	9		10
6	10	-	16		15
12,767	2,198	-	14,965		108,847
188,976	14,812	19,776	184,012		271,249
7,071	404	-	7,475		4,639
2,088	111	-	2,199		334
700	41	-	741		-
-	-	-	-		3,834
-	-	-	-		137
-	-	-	-		1,017
\$ 198,835	\$ 15,368	\$ 19,776	\$ 194,427	\$	281,210

MUNICIPALITY OF ANCHORAGE, ALASKA

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

	2000	2001	2002	2003	2004
RESIDENTIAL SALES					
Average Number of Customers	23,726	23,732	23,714	23,778	23,842
Total Kilowatt-Hour Sales	148,288,633	148,398,565	148,173,656	149,024,280	150,534,003
Total Dollar Revenue	\$13,987,730	\$14,051,393	\$14,279,700	\$15,172,318	\$17,027,039
Average Annual Kilowatt-Hour Per Customer	6,250	6,253	6,248	6,267	6,314
Average Annual Bill Per Customer	\$590	\$592	\$602	\$638	\$714
Average Revenue Per Kilowatt-Hour Sold	\$0.0944	\$0.0947	\$0.0964	\$0.1018	\$0.1131
COMMERCIAL AND INDUSTRIAL SALES					
Average Number of Customers	5,913	5,953	5,977	5,988	6,029
Total Kilowatt-Hour Sales	709,163,332	721,039,949	726,683,680	723,905,871	738,579,271
Total Dollar Revenue	\$51,987,352	\$52,765,777	\$54,554,526	\$58,107,265	\$67,390,664
Average Annual Kilowatt-Hour Per Customer	119,933	121,122	121,580	120,893	122,504
Average Annual Bill Per Customer	\$8,792	\$8,864	\$9,127	\$9,704	\$11,178
Average Revenue Per Kilowatt-Hour Sold	\$0.0733	\$0.0732	\$0.0751	\$0.0803	\$0.0912
Water Diversion Compensation	\$317,408	\$401,860	\$454,446	\$553,470	\$686,616
SALES TO PUBLIC AUTHORITIES					
Total Kilowatt-Hour Sales	2,682,990	5,162,494	12,194,009	12,593,003	61,063,541
Total Dollar Revenue	\$151,009	\$227,525	\$486,324	\$663,227	\$3,650,208
SALES FOR RESALE					
Total Kilowatt-Hour Sales	185,437,000	73,043,000	52,266,000	132,651,000	230,541,000
Total Dollar Revenue	\$5,032,632	\$2,615,018	\$1,844,236	\$4,885,298	\$10,230,728
UNMETERED STREET LIGHTS					
Street Lighting - Kilowatt-Hour Sale	5,144,766	5,140,679	5,124,441	4,989,071	5,090,589
Street Lighting - Dollar Revenue	\$1,117,873	\$1,100,319	\$1,113,146	\$1,159,010	\$1,229,890
TOTAL SALES					
Total Kilowatt-Hour Sales	1,050,716,721	952,784,687	944,441,786	1,023,163,225	1,185,808,404
Total Sales Revenue	\$72,594,004	\$71,161,892	\$72,732,378	\$80,540,588	\$100,215,145

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MUNICIPALITY OF ANCHORAGE, ALASKA

WATER UTILITY FUND
 COMPARATIVE STATEMENTS OF NET ASSETS
 December 31, 2004 and 2003

ASSETS	2004	2003
CURRENT ASSETS		
Equity in General Cash Pool	\$ 11,097,835	\$ 9,341,421
Grants Receivable	404,669	-
Accrued Interest Receivable	53,422	65,193
Accounts Receivable:		
Utility Customers Less Allowance for Uncollectibles of \$54,129 in 2004 and \$52,719 in 2003	2,242,852	2,214,661
Other Less Allowance for Uncollectibles of \$97,632 in 2004 and \$40,530 in 2003	44,201	262,564
Net Accounts Receivable	<u>2,287,053</u>	<u>2,477,225</u>
Special Assessments Receivable	91,750	94,966
Unbilled Reimbursable Work Orders	382,114	282,827
Inventory of Materials and Supplies, at Average Cost	1,503,410	1,434,437
Total Current Assets	<u>15,820,253</u>	<u>13,696,069</u>
CURRENT RESTRICTED ASSETS		
Customer Deposits	393,034	420,715
Equity in bond and grant capital acquisition and construction account	2,583,143	-
Revenue Bond Debt Service Investments	11,341,761	7,823,820
Special Assessment Debt Service Accounts	166,210	226,467
Total Restricted Assets	<u>14,484,148</u>	<u>8,471,002</u>
NON-CURRENT DEFERRED CHARGES AND OTHER ASSETS		
Unamortized Debt Expense	339,794	63,702
Unbilled Special Assessments	1,070,833	895,119
Other	34,129	73,982
Total Deferred Charges and Other Assets	<u>1,444,756</u>	<u>1,032,803</u>
WATER PLANT		
Plant in Service, at Cost	539,371,254	508,674,750
Less: Accumulated Depreciation	(170,672,440)	(164,205,726)
Net Plant in Service	<u>368,698,814</u>	<u>344,469,024</u>
Plant Acquisition Adjustment Less Amortization of \$1,217,048 in 2004 and \$667,254 in 2003	2,104,895	2,654,690
Plant Held for Future Use	2,072,931	2,072,931
Construction Work in Progress	13,602,943	22,123,990
Net Water Plant	<u>386,479,583</u>	<u>371,320,635</u>
TOTAL ASSETS	<u>\$ 418,228,740</u>	<u>\$ 394,520,509</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-8

WATER UTILITY FUND
COMPARATIVE STATEMENTS OF NET ASSETS
December 31, 2004 and 2003

LIABILITIES		2004	2003
		<u>2004</u>	<u>2003</u>
CURRENT LIABILITIES			
Accounts Payable		\$ 1,074,168	\$ 367,528
Compensated Absences Payable		990,199	876,455
Accrued Interest Payable		2,182,616	2,200,339
Interfund Payable - Capital Projects Fund		-	7,933,945
Long-Term Obligations Maturing within One Year		5,959,203	5,266,147
Total Current Liabilities		<u>10,206,186</u>	<u>16,644,414</u>
CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS			
Customer Deposits Payable		393,034	420,715
Capital Acquisition and Construction Accounts and Retainages Payable		1,012,310	939,305
Total Current Liabilities Payable from Restricted Assets		<u>1,405,344</u>	<u>1,360,020</u>
NON-CURRENT LIABILITIES			
Compensated Absences Payable		90,626	149,107
Net pension obligations payable		230,547	-
Revenue Bonds Payable		98,340,000	85,985,000
Less: Unamortized Discount		(2,029,004)	(1,346,484)
Less: Deferred Loss on Refunding		(5,266,175)	(5,887,716)
Net Revenue Bonds Payable		<u>91,044,821</u>	<u>78,750,800</u>
Special Assessment Bonds Payable		261,571	267,856
Less: Unamortized Discount		(7,049)	(10,000)
Net Special Assessment Bonds Payable		<u>254,522</u>	<u>257,856</u>
Alaska Drinking Water Loan Payable		21,892,621	13,950,886
Total Non-Current Liabilities		<u>113,513,137</u>	<u>93,108,649</u>
DEFERRED LIABILITIES			
Contributions in Aid of Construction (Net of Amortization)		231,567,132	223,813,565
Total Liabilities		<u>356,691,799</u>	<u>334,926,648</u>
NET ASSETS			
Invested in Capital Assets, Net of Related Debt		35,761,284	49,281,381
Restricted for Debt Service		10,754,413	6,067,958
Unrestricted		15,021,244	4,244,522
Total Net Assets		<u>61,536,941</u>	<u>59,593,861</u>
TOTAL LIABILITIES AND NET ASSETS		<u>\$ 418,228,740</u>	<u>\$ 394,520,509</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-9

WATER UTILITY FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
 For the Years Ended December 31, 2004 and 2003

	2004	2003
OPERATING REVENUES		
Charges for Sales and Services:		
Residential Sales	\$ 22,607,657	\$ 20,496,250
Commercial Sales	6,769,304	6,139,039
Total Charges for Sales and Services	29,376,961	26,635,289
Other:		
Public Fire Protection	2,761,514	2,475,000
Hydrant Use Charges	232,180	199,750
Miscellaneous	997,317	1,025,455
Total Other	3,991,011	3,700,205
Total Operating Revenue	33,367,972	30,335,494
OPERATING EXPENSES		
Operations:		
Source of Supply	2,430,419	2,316,923
Water Treatment	3,014,217	2,769,428
Transmission and Distribution	4,434,442	3,663,371
Customer Service	2,093,070	1,811,646
Administrative and General	5,121,906	4,888,466
Total Operations	17,094,054	15,449,834
Depreciation - Non-Contributed Plant	5,736,739	4,552,518
Total Operating Expenses	22,830,793	20,002,352
Operating Income	10,537,179	10,333,142
NON-OPERATING REVENUES		
Investment Income - Short-Term Investments	291,357	237,349
Other: Water Property Rental	29,250	29,403
Total Non-Operating Revenues	320,607	266,752
NON-OPERATING EXPENSES		
Interest	5,665,360	5,480,033
Allowance for Funds Used During Construction	(781,541)	(793,372)
Amortization of Deferred Charges:		
Amortization of Bond Discount	658,165	690,050
Amortization of Debt Expense	111,004	109,928
Total Amortization of Deferred Charges	769,169	799,978
Total Non-Operating Expenses	5,652,988	5,486,639
Income Before Transfers	5,204,798	5,113,255
MUSA Payment to Municipality	3,261,718	1,893,335
Change in Net Assets	1,943,080	3,219,920
Net Assets - Beginning	59,593,861	56,373,941
Net Assets - Ending	\$ 61,536,941	\$ 59,593,861

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-10

WATER UTILITY FUND
 COMPARATIVE STATEMENTS OF CASH FLOWS
 For the Years Ended December 31, 2004 and 2003

	2004	2003
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 35,118,318	\$ 30,325,568
Payments to Employees	(9,760,289)	(9,166,722)
Payments to Vendors	(6,265,527)	(5,540,042)
Internal Activity - Payments Made to Other Funds	(5,166,008)	(3,057,386)
Net Cash Provided by Operating Activities	13,926,494	12,561,418
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Water Property Rental Receipts	29,250	29,403
Net Cash Provided by Operating Activities	29,250	29,403
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(4,625,000)	(4,485,000)
Interest Payments on Long-Term Obligations	(5,678,805)	(5,544,329)
Acquisition and Construction of Capital Assets	(13,744,580)	(11,300,885)
Capital Contributions - Intergovernmental	667,424	1,593,796
Capital Contributions - Customer/Special Assessments	560,866	452,608
Proceeds from Alaska Drinking Water Loan	8,715,413	964,009
Principal Payments on Alaska Drinking Water Loan	(670,624)	(614,888)
Proceeds from Bond Sales	16,303,738	-
Principal Payments to Primary Government	(7,933,945)	(58,481)
Net Cash Used by Capital and Related Financing Activities	(6,405,513)	(18,993,170)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from Sales and Maturity of Investments	(6,101,084)	2,731,018
Interest Received	279,586	357,261
Net Cash Provided by Investing Activities	(5,821,498)	3,088,279
Net Increase (Decrease) in Cash	1,728,733	(3,314,070)
Cash, Beginning of Year	9,762,136	13,076,206
Cash, End of Year	\$ 11,490,869	\$ 9,762,136
CASH AND CASH EQUIVALENTS		
Equity In General Cash Pool	11,097,835	9,341,421
Customer Deposits	393,034	420,715
Cash and Cash Equivalents, End of Year	\$ 11,490,869	\$ 9,762,136

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-10

WATER UTILITY FUND
 COMPARATIVE STATEMENTS OF CASH FLOWS - Continued
 For the Years Ended December 31, 2004 and 2003

	<u>2004</u>	<u>2003</u>
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED		
BY OPERATING ACTIVITIES		
Operating Income	10,537,179	10,333,142
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities		
Depreciation and Amortization - Non-Contributed Plant	5,736,739	4,552,518
Allowance for Uncollectible Accounts	58,512	14,319
MUSA Payment to Municipality	(3,261,718)	(1,893,335)
 Changes in Assets and Liabilities Which Increase (Decrease) Cash		
Accounts Receivable	19,419	(516,358)
Unbilled Reimbursable Work Orders	(99,287)	114,493
Inventories	(68,973)	(228,995)
Deferred Charges and Other Assets	39,853	3,475
Customer Deposits Payable	(27,681)	(42,608)
Accounts Payable and Other Liabilities	706,641	165,936
Compensated Absences Payable	55,263	58,831
Net Pension Obligations Payable	230,547	-
Net Cash Provided by Operating Activities	<u>\$ 13,926,494</u>	<u>\$ 12,561,418</u>
 NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributed Capital-Private Development	11,622,436	2,866,624
Capital Purchases on Account, net	73,005	413,324
Total Non-cash Investing, Capital and Financing Activities	<u>\$ 11,695,441</u>	<u>\$ 3,279,948</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-11
(Additional Information)WATER UTILITY FUND
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2004

	Estimated	Actual	Variance Favorable (Unfavorable)
Residential Sales	\$ 23,458,000	\$ 22,607,657	\$ (850,343)
Commercial and Industrial Sales	7,324,000	6,769,304	(554,696)
Public Fire Protection	2,758,000	2,761,514	3,514
Hydrant Use Charges	181,000	232,180	51,180
Miscellaneous Use Charges	577,000	997,317	420,317
Investment Income - Short-Term Investments	580,000	291,357	(288,643)
Water Property Rental	29,250	29,250	-
TOTAL	\$ 34,907,250	\$ 33,688,579	\$ (1,218,671)

EXHIBIT EE-12
(Additional Information)WATER UTILITY FUND
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS
For The Year Ended December 31, 2004

	Authorizations	Actual	Variance Favorable (Unfavorable)
Source of Supply Expense:			
Operations	\$ 2,079,300	\$ 2,269,130	\$ (189,830)
Maintenance	310,700	161,289	149,411
Total Source of Supply	<u>2,390,000</u>	<u>2,430,419</u>	<u>(40,419)</u>
Water Treatment Expense:			
Operations	2,652,320	2,738,053	(85,733)
Maintenance	361,680	276,164	85,516
Total Water Treatment Expense	<u>3,014,000</u>	<u>3,014,217</u>	<u>(217)</u>
Transmission and Distribution Expense:			
Operations	1,489,664	1,538,240	(48,576)
Maintenance	2,742,336	2,896,202	(153,866)
Total Transmission and Distribution Expense	<u>4,232,000</u>	<u>4,434,442</u>	<u>(202,442)</u>
Customer Service Expense	<u>2,041,000</u>	<u>2,093,070</u>	<u>(52,070)</u>
Administrative and General Expense:			
Operations	5,596,756	4,186,624	1,410,132
Maintenance	1,245,244	935,282	309,962
Total Administrative and General Expense	<u>6,842,000</u>	<u>5,121,906</u>	<u>1,720,094</u>
MUSA Payment to Municipality	3,137,000	3,261,718	(124,718)
Depreciation - Non-Contributed Plant	3,939,000	5,736,739	(1,797,739)
Interest on Long-Term Obligations	5,524,000	5,298,551	225,449
Amortization	1,504,000	1,135,978	368,022
Allowance for Funds Used During Construction	(650,000)	(781,541)	131,541
TOTAL	\$ 31,973,000	\$ 31,745,499	\$ 227,501

MUNICIPALITY OF ANCHORAGE, ALASKA

WATER UTILITY FUND
 DETAIL SCHEDULE OF WATER PLANT, DEPRECIATION AND AMORTIZATION
 For the Year Ended December 31, 2004
 (In Thousands)

	WATER PLANT			Balance 12/31/04
	Balance 01/01/04	Additions	Retirements	
WATER PLANT IN SERVICE				
Source of Supply Plant:				
Land and Land Rights	\$ 1,555	\$ -	\$ -	\$ 1,555
Structures and Improvements	2,144	-	-	2,144
Collecting and Impounding Reservoirs	4,811	-	-	4,811
Wells and Springs	5,315	1,108	-	6,423
Supply Mains	31,498	-	-	31,498
	<u>45,323</u>	<u>1,108</u>	<u>-</u>	<u>46,431</u>
Pumping Plant:				
Structures and Improvements	1,655	1,651	-	3,306
Electric Pumping Equipment	854	12	-	866
Diesel Pumping Equipment	530	-	-	530
	<u>3,039</u>	<u>1,663</u>	<u>-</u>	<u>4,702</u>
Water Treatment Plant:				
Structures and Improvements	60,461	-	-	60,461
Water Treatment Equipment	13,779	121	-	13,900
	<u>74,240</u>	<u>121</u>	<u>-</u>	<u>74,361</u>
Transmission Plant:				
Land and Land Rights	3,700	-	-	3,700
Structures and Improvements	558	-	-	558
Distribution Reservoirs and Standpipes	31,779	2,748	-	34,527
Transmission and Distribution Mains	298,201	20,403	-	318,604
Services	16,907	7	-	16,914
Meters	2,127	-	-	2,127
Hydrants	5,682	479	-	6,161
	<u>358,954</u>	<u>23,637</u>	<u>-</u>	<u>382,591</u>
General Plant:				
Structures and Improvements	12,662	1,057	-	13,719
Office Furniture and Equipment	6,988	1,843	61	8,770
Transportation Equipment	2,220	652	137	2,735
Tools, Shop and Garage Equipment	1,123	200	188	1,135
Communication Equipment	3,868	4,178	3,660	4,386
Miscellaneous Equipment	258	283	-	541
	<u>27,119</u>	<u>8,213</u>	<u>4,046</u>	<u>31,286</u>
TOTAL WATER PLANT IN SERVICE	508,675	34,742	4,046	539,371
ACQUISITION ADJUSTMENT	3,322	-	-	3,322
PROPERTY HELD FOR FUTURE USE	2,073	-	-	2,073
CONSTRUCTION WORK IN PROGRESS	22,124	14,521	23,042	13,603
TOTAL WATER PLANT	<u>\$ 536,194</u>	<u>\$ 49,263</u>	<u>\$ 27,088</u>	<u>\$ 558,369</u>

EXHIBIT EE-13
(Additional Information)

ACCUMULATED DEPRECIATION AND AMORTIZATION				Net Book Value of Plant
Balance 01/01/04	Additions	Retirements	Balance 12/31/04	
\$ -	\$ -	\$ -	\$ -	\$ 1,555
667	63	-	730	1,414
2,881	88	-	2,969	1,842
2,378	126	-	2,504	3,919
11,748	787	-	12,535	18,963
<u>17,674</u>	<u>1,064</u>	<u>-</u>	<u>18,738</u>	<u>27,693</u>
1,071	96	-	1,167	2,139
680	8	-	688	178
234	23	-	257	273
<u>1,985</u>	<u>127</u>	<u>-</u>	<u>2,112</u>	<u>2,590</u>
14,422	919	-	15,341	45,120
7,740	534	-	8,274	5,626
<u>22,162</u>	<u>1,453</u>	<u>-</u>	<u>23,615</u>	<u>50,746</u>
-	-	-	-	3,700
259	16	-	275	283
7,241	615	-	7,856	26,671
81,707	4,443	-	86,150	232,454
15,311	308	-	15,619	1,295
631	71	-	702	1,425
2,466	86	-	2,552	3,609
<u>107,615</u>	<u>5,539</u>	<u>-</u>	<u>113,154</u>	<u>269,437</u>
3,005	292	-	3,297	10,422
5,150	1,241	61	6,330	2,440
2,131	357	129	2,359	376
755	51	187	619	516
3,613	360	3,660	313	4,073
115	20	-	135	406
<u>14,769</u>	<u>2,321</u>	<u>4,037</u>	<u>13,053</u>	<u>18,233</u>
164,205	10,504	4,037	170,672	368,699
667	548	-	1,215	2,105
-	-	-	-	2,073
-	-	-	-	13,603
<u>\$ 164,872</u>	<u>\$ 11,052</u>	<u>\$ 4,037</u>	<u>\$ 171,887</u>	<u>\$ 386,480</u>

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

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Average Number of Customers	49,591	50,534	51,217	52,044	52,742
Revenue From Customer Sales	\$25,623,820	\$25,929,143	\$26,673,203	\$26,635,289	\$29,376,961
Average Revenue Per Customer	\$516.70	\$513.10	\$520.79	\$511.78	\$556.99

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MUNICIPALITY OF ANCHORAGE, ALASKA
WASTEWATER UTILITY FUND
COMPARATIVE STATEMENTS OF NET ASSETS
December 31, 2004 and 2003

	2004	2003
ASSETS		
CURRENT ASSETS		
Equity in General Cash Pool	\$ 8,614,895	\$ 6,468,578
Grants Receivable	34,969	-
Accrued Interest Receivable	107,922	109,510
Accounts Receivable:		
Utility Customers Less Allowance for Uncollectibles of \$42,004 in 2004 and \$32,277 in 2003	1,669,522	1,463,377
Other Less Allowance for Uncollectibles of \$36,454 in 2004 and \$52,421 in 2003	99,522	40,345
Net Accounts Receivable	1,769,044	1,503,722
Special Assessments Receivable	168,666	106,943
Unbilled Reimbursable Work Orders	150,262	171,753
Total Current Assets	10,845,758	8,360,506
CURRENT RESTRICTED ASSETS		
Customer Deposits	370,578	365,790
Equity in Bond and Grant Capital Acquisition and Construction Pool	1,995,807	-
Revenue Bond Debt Service Investments	2,192,424	-
Special Assessment Debt Service Accounts	25,702	34,178
Total Current Restricted Assets	4,584,511	399,968
NON-CURRENT DEFERRED CHARGES AND OTHER ASSETS		
Unamortized Debt Expense	383,124	12,863
Unbilled Special Assessments	2,395,717	1,910,294
Other	28,962	30,477
Total Non-Current Deferred Charges and Other Assets	2,807,803	1,953,634
WASTEWATER PLANT		
Plant in Service, at Cost	417,525,596	397,599,452
Less: Accumulated Depreciation	(161,322,988)	(152,603,583)
Net Plant in Service	256,202,608	244,995,869
Plant Held for Future Use	1,379,931	1,379,931
Construction Work in Progress	19,024,474	18,720,513
Net Wastewater Plant	276,607,013	265,096,313
TOTAL ASSETS	\$ 294,845,085	\$ 275,810,421

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-15

WASTEWATER UTILITY FUND
 COMPARATIVE STATEMENTS OF NET ASSETS
 December 31, 2004 and 2003

LIABILITIES		
	2004	2003
CURRENT LIABILITIES		
Accounts Payable	\$ 868,628	\$ 289,510
Compensated Absences Payable	990,199	876,455
Accrued Interest Payable	796,445	580,798
Interfund Payable - Capital Projects Fund	-	11,891,841
Long-Term Obligations Maturing within One Year	7,008,955	7,023,595
Total Current Liabilities	9,664,227	20,662,199
CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Customer Deposits Payable	370,578	365,790
Capital Acquisition and Construction Accounts and Retainages Payable	1,082,687	762,983
Total Current Liabilities Payable from Restricted Assets	1,453,265	1,128,773
NON-CURRENT LIABILITIES		
Compensated Absences Payable	90,626	149,107
Net Pension Obligations Payable	163,222	-
Revenue Bonds Payable	27,270,000	4,740,000
Less: Unamortized Discount	(232,112)	(129,552)
Net Revenue Bonds Payable	27,037,888	4,610,448
General Obligation Bonds Payable	5,975,000	11,515,000
Less: Unamortized Discount	(33,973)	(81,098)
Less: Deferred Loss on Refunding	(211,207)	(439,622)
Net General Obligation Bonds Payable	5,729,820	10,994,280
Special Assessment Bonds Payable	18,429	47,144
Less: Unamortized Discount	(588)	(814)
Net Special Assessment Bonds Payable	17,841	46,330
Federal Clean Water Loan Payable	29,474,275	22,655,962
Total Non-Current Liabilities	62,513,672	38,456,127
DEFERRED CREDITS AND OTHER LIABILITIES		
Deferred Military Revenue	(33,722)	(23,679)
DEFERRED LIABILITIES		
Contributions in Aid of Construction (Net of Amortization)	178,350,158	175,040,814
Total Liabilities	251,947,600	235,264,234
NET ASSETS		
Invested in Capital Assets, Net of Related Debt	28,988,076	44,724,884
Restricted for Debt Service	2,010,871	-
Unrestricted	11,898,538	(4,178,697)
Total Net Assets	42,897,485	40,546,187
TOTAL LIABILITIES AND NET ASSETS	\$ 294,845,085	\$ 275,810,421

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-16

WASTEWATER UTILITY FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
 For the Years Ended December 31, 2004 and 2003

	2004	2003
OPERATING REVENUES		
Charges for Sales and Services:		
Residential Sales	\$ 19,845,302	\$ 18,831,961
Commercial Sales	4,780,645	4,467,036
Public Authorities	866,062	830,173
Total Charges for Sales and Services	25,492,009	24,129,170
Other Miscellaneous Service	1,098,198	1,058,818
Total Operating Revenues	26,590,207	25,187,988
OPERATING EXPENSES		
Operations:		
Collection System	2,961,572	2,709,231
Treatment Plant	6,035,475	5,628,285
Customer Accounts	1,614,683	1,442,901
Administrative and General	5,210,208	4,936,808
Total Operations	15,821,938	14,717,225
Depreciation - Non-Contributed Plant	4,495,973	3,993,579
Total Operating Expenses	20,317,911	18,710,804
Operating Income	6,272,296	6,477,184
NON-OPERATING REVENUES		
Interest on Short Term Investments	211,901	130,061
Total Non-Operating Revenues	211,901	130,061
NON-OPERATING EXPENSES		
Interest on Long-Term Obligations	1,484,203	1,061,347
Allowance for Funds Used During Construction	(533,036)	(611,800)
Amortization of Bond Discount	65,352	87,336
Amortization of Debt Expense	234,740	341,631
Interest Expense - Other	591,349	487,202
Total Non-Operating Expenses	1,842,608	1,365,716
Income Before Transfers	4,641,589	5,241,529
Municipal Utility Service Assessment	2,290,291	1,174,972
Change in Net Assets	2,351,298	4,066,557
Net Assets - Beginning	40,546,187	36,479,630
Net Assets - Ending	\$ 42,897,485	\$ 40,546,187

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-17

WASTEWATER UTILITY FUND
 COMPARATIVE STATEMENTS OF CASH FLOWS
 For the Years Ended December 31, 2004 and 2003

	2004	2003
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 26,774,022	\$ 25,456,719
Payments to Employees	(9,362,092)	(8,852,934)
Payments to Vendors	(4,531,080)	(3,614,540)
Internal Activity - Payments Made to Other Funds	(4,391,510)	(3,530,503)
Net Cash Provided by Operating Activities	8,489,340	9,458,742
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(5,695,000)	(5,775,000)
Interest Payments on Long-Term Obligations	(1,865,639)	(1,680,726)
Acquisition and Construction of Fixed Assets	(14,292,594)	(11,154,695)
Net Proceeds From Revenue Bond Sale	22,060,672	-
Loan Payments to Primary Government	(11,891,841)	(1,149,771)
Capital Contributions - Intergovernmental	1,570,250	698,090
Capital Contributions - Customer/Special Assessments	886,986	725,096
Proceeds from Alaska Clean Water Loans	8,228,002	5,126,956
Principal Payments on Alaska Clean Water Loans	(1,364,329)	(1,198,490)
Net Cash Used by Capital and Related Financing Activities	(2,363,493)	(14,408,540)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from Sales and Maturity of Investments	(4,188,231)	130,935
Investment Income Received	213,489	139,529
Net Cash Provided by Investing Activities	(3,974,742)	270,464
Net Increase (Decrease) in Cash	2,151,105	(4,679,334)
Cash, Beginning of Year	6,834,368	11,513,702
Cash, End of Year	\$ 8,985,473	\$ 6,834,368
CASH AND CASH EQUIVALENTS		
Equity in General Cash Pool	8,614,895	6,468,578
Customer Deposits	370,578	365,790
Cash and Cash Equivalents, End of Year	\$ 8,985,473	\$ 6,834,368
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 6,272,296	\$ 6,477,184
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities		
Depreciation and Amortization - Non-Contributed Plant	4,495,973	3,993,579
Allowance for Uncollectible Accounts	(6,240)	9,733
MUSA Payment to Municipality	(2,290,291)	(1,174,972)
Changes in Assets and Liabilities Which Increase (Decrease) Cash		
Accounts and Other Receivables	(312,329)	448,029
Unbilled Reimbursable Work Orders	21,491	34,346
Deferred Charges and Other Assets	(483,908)	(53,418)
Customer Deposits Payable	4,788	36,341
Accounts Payable and Other Liabilities	579,118	(155,937)
Deferred Credits	(10,043)	(214,974)
Compensated Absences Payable	55,263	58,831
Net Pension Obligations Payable	163,222	-
Net Cash Provided by Operating Activities	\$ 8,489,340	\$ 9,458,742
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributed Capital - Private Development	\$ 5,964,522	\$ 2,825,582
Capital Purchase on Account, net	319,704	(163,812)
Total Non-cash Investing, Capital and Financing Activities	\$ 6,284,226	\$ 2,661,770

EXHIBIT EE-18
(Additional information)

WASTEWATER UTILITY FUND
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For The Year Ended December 31, 2004

	Estimated	Actual	Variance Favorable (Unfavorable)
Residential Sales	\$ 19,673,000	\$ 19,845,302	\$ 172,302
Commercial Sales	5,204,000	4,780,645	(423,355)
Public Authorities	827,000	866,062	39,062
Miscellaneous Service Revenue	1,121,000	1,098,198	(22,802)
Investment Income - Short-Term Investments	50,000	83,692	33,692
Interest on Assessments	150,000	138,544	(11,456)
Other Non-Operating Revenue	-	(10,335)	(10,335)
TOTAL	\$ 27,025,000	\$ 26,802,108	\$ (222,892)

EXHIBIT EE-19
(Additional Information)

WASTEWATER UTILITY FUND
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS
For The Year Ended December 31, 2004

	Authorizations	Actual	Variance Favorable (Unfavorable)
Collection System Expense:			
Operations	\$ 1,151,300	\$ 1,127,904	\$ 23,396
Maintenance	1,800,700	1,833,668	(32,968)
Total Collection System Expense	2,952,000	2,961,572	(9,572)
Treatment Plant Expense:			
Operations	5,639,500	5,233,785	405,715
Maintenance	1,019,500	801,690	217,810
Total Treatment Plant Expense	6,659,000	6,035,475	623,525
Other Expense:			
Customer Accounts Expense	1,715,000	1,614,683	100,317
Administrative and General Expense	7,002,000	5,210,208	1,791,792
Municipal Utility Service Assessment	2,198,000	2,290,291	(92,291)
Depreciation Non-Contributed Plant	3,939,000	4,495,973	(556,973)
Interest on Long-Term Obligations	1,558,000	1,484,203	73,797
Other Interest Expense	904,000	591,349	312,651
Allowance for Funds Used During Construction	(750,000)	(533,036)	(216,964)
Amortization of Debt Expense	450,000	300,092	149,908
Total Other Expense	17,016,000	15,453,763	1,562,237
TOTAL	\$ 26,627,000	\$ 24,450,810	\$ 2,176,190

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MUNICIPALITY OF ANCHORAGE, ALASKA

WASTEWATER UTILITY FUND
 DETAIL SCHEDULE OF WASTEWATER PLANT, DEPRECIATION AND AMORTIZATION
 For The Year Ended December 31, 2004
 (In Thousands)

	WASTEWATER PLANT			
	Balance 01/01/04	Additions	Retirements	Balance 12/31/04
WASTEWATER PLANT IN SERVICE				
Tangible Plant:				
Land and Land Rights	\$ 3,985	\$ -	\$ -	\$ 3,985
Treatment Plant	92,999	85	43	93,041
Lift Stations	12,866	-	55	12,811
Interceptors	39,835	-	-	39,835
Trunks	57,334	3,351	-	60,685
Laterals	161,867	10,681	-	172,548
General Plant	16,188	3,310	-	19,498
Equipment	9,374	2,444	308	11,510
Vehicles	3,119	832	474	3,477
Total Tangible Plant	397,567	20,703	880	417,390
Intangible Plant	32	104	-	136
TOTAL WASTEWATER PLANT IN SERVICE	397,599	20,807	880	417,526
Acquisition Adjustment	910	-	-	910
Plant Held for Future Use	1,380	-	-	1,380
Total With Adjustment	399,889	20,807	880	419,816
CONSTRUCTION WORK IN PROGRESS	18,720	15,288	14,984	19,024
TOTAL WASTEWATER PLANT	\$ 418,609	\$ 36,095	\$ 15,864	\$ 438,840

EXHIBIT EE-20
(Additional Information)

ACCUMULATED DEPRECIATION AND AMORTIZATION				Net
Balance			Balance	Book
01/01/04	Additions	Retirements	12/31/04	Value
				of Plant
\$ -	\$ -	\$ -	\$ -	\$ 3,985
36,287	2,662	43	38,906	54,135
9,914	257	55	10,116	2,695
13,992	470	-	14,462	25,373
21,048	798	-	21,846	38,839
56,909	3,093	-	60,002	112,546
3,463	398	-	3,861	15,637
7,869	1,421	304	8,986	2,524
3,119	468	452	3,135	342
152,601	9,567	854	161,314	256,076
3	6	-	9	127
152,604	9,573	854	161,323	256,203
910	-	-	910	-
-	-	-	-	1,380
153,514	9,573	854	162,233	257,583
-	-	-	-	19,024
\$ 153,514	\$ 9,573	\$ 854	\$ 162,233	\$ 276,607

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

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Average Number of Customers	51,319	52,074	52,847	53,621	54,171
Revenue From Customer Sales	\$24,190,203	\$24,357,116	\$25,369,950	\$25,187,988	\$26,590,207
Average Revenue Per Customer	\$471.37	\$467.74	\$480.06	\$469.74	\$490.86

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MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-22

REFUSE UTILITY FUND
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

ASSETS	2004	2003
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 2,241,054	\$ 3,016,080
Accounts Receivable, Net	498,416	378,650
Accrued Interest Receivable	-	2,844
Prepaid Items and Deposits	1,366	1,441
Total Unrestricted Current Assets	2,740,836	3,399,015
Restricted Assets:		
Capital Acquisition and Construction Accounts	1,365,640	577,717
Revenue Bond Operations and Maintenance Accounts	-	358,300
Total Restricted Assets	1,365,640	936,017
Deferred Charges:		
Unamortized Debt Expense	-	103
Total Current Assets	4,106,476	4,335,135
NON-CURRENT ASSETS		
Capital Assets:		
Capital Assets in Service at Cost	7,752,614	7,659,087
Less: Accumulated Depreciation	(5,467,453)	(5,202,323)
Net Capital Assets	2,285,161	2,456,764
Construction Work in Progress	7,675	293
Total Non-Current Assets	2,292,836	2,457,057
TOTAL ASSETS	\$ 6,399,312	\$ 6,792,192
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 25,842	\$ 16,193
Compensated Absences Payable	53,826	57,184
Accrued Interest Payable	-	4,043
Unclaimed Customer Refund Checks	2,578	2,578
Long-Term Debt Maturing Within One Year	-	330,000
Less: Unamortized Discount	-	(761)
Total Current Liabilities	82,246	409,237
NON-CURRENT LIABILITIES		
Net Pension Obligation	25,741	-
Total Liabilities	107,987	409,237
NET ASSETS		
Invested in Capital Assets, Net of Related Debt	2,292,836	2,127,818
Restricted for Debt Service	-	358,300
Restricted for Capital Construction	1,365,640	577,717
Unrestricted	2,632,849	3,319,120
Total Net Assets	6,291,325	6,382,955
TOTAL LIABILITIES AND NET ASSETS	\$ 6,399,312	\$ 6,792,192

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-23

REFUSE UTILITY FUND

COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
For The Years Ended December 31, 2004 and 2003

	<u>2004</u>	<u>2003</u>
OPERATING REVENUES:		
Charges for Services :		
Refuse Collection Charges	\$ 5,687,281	\$ 5,342,446
Container Rental Charges	311,178	239,018
Total Charges for Services	<u>5,998,459</u>	<u>5,581,464</u>
Other - Miscellaneous Revenue	23,284	21,256
Total Operating Revenue	<u>6,021,743</u>	<u>5,602,720</u>
OPERATING EXPENSES :		
Personnel Services	1,441,718	1,328,538
Supplies	28,866	32,662
Other Services and Charges	2,346,782	2,344,437
Charges to/from Other Departments	1,621,382	1,449,344
Depreciation	448,330	491,226
Total Operating Expenses	<u>5,887,078</u>	<u>5,646,207</u>
Operating Income (Loss)	<u>134,665</u>	<u>(43,487)</u>
NON-OPERATING REVENUES (EXPENSES)		
Investment Income	49,744	51,948
Gain on Sale of Assets	11,529	643
Interest Expense	(4,474)	(22,978)
Amortization of Debt Expense	(329)	(1,627)
Total Non-Operating Revenues (Expenses)	<u>56,470</u>	<u>27,986</u>
Change in Net Assets Before Transfers	191,135	(15,501)
Transfer to Other Funds	(282,765)	(2,500,000)
Change in Net Assets	<u>(91,630)</u>	<u>(2,515,501)</u>
Net Assets - Beginning	6,382,955	8,898,456
Net Assets - Ending	<u>\$ 6,291,325</u>	<u>\$ 6,382,955</u>

MUNICIPALITY OF ANCHORAGE

EXHIBIT EE-24

REFUSE UTILITY FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2004 and 2003

	2004	2003
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from Customers	\$ 5,878,768	\$ 5,607,947
Payments to Vendors	(3,964,097)	(3,812,017)
Payments to Employees	(1,419,335)	(1,357,448)
Net Cash Provided by Operating Activities	495,336	438,482
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES:		
Transfers to Other Funds	(282,765)	(2,500,000)
Net Cash Used by Non-Capital and Related Financing Activities	(282,765)	(2,500,000)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from Disposition of Capital Assets	12,502	7,912
Acquisition and Construction of Capital Assets	(714,705)	(306,297)
Principal Payments on Long-Term Obligations	(330,000)	(320,000)
Interest Payments on Long-Term Obligations	(7,982)	(24,164)
Net Cash Used by Capital and Related Financing Activities	(1,040,185)	(642,549)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Investment Income	52,588	49,105
Net Cash Provided by Investing Activities	52,588	49,105
Net Decrease in Cash	(775,026)	(2,654,962)
Cash, Beginning of Year	3,016,080	5,671,042
Cash, End of Year	\$ 2,241,054	\$ 3,016,080
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$ 134,665	\$ (43,487)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Depreciation	448,330	491,226
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(119,766)	27,924
Prepaid Items	75	(1,441)
Accounts Payable	9,649	(6,830)
Compensated Absences Payable	(3,358)	(28,910)
Net Pension Obligation	25,741	-
Net Cash Provided by Operating Activities	\$ 495,336	\$ 438,482
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Deferred Refunding Loss	\$ 433	\$ 2,142

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-25
(Additional Information)

REFUSE UTILITY FUND
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2004

	Estimated	Actual	Variance Favorable (Unfavorable)
Refuse Collection Charges	\$ 6,227,420	\$ 5,687,281	\$ (540,139)
Container Rental Charges	379,800	311,178	(68,622)
Investment Income - Short-Term Investments	88,640	49,744	(38,896)
Other - Miscellaneous Revenue	22,960	23,284	324
Gain on Sale of Assets	-	11,529	11,529
TOTAL	\$ 6,718,820	\$ 6,083,016	\$ (635,804)

EXHIBIT EE-26
(Additional Information)

REFUSE UTILITY FUND
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS
For the Year Ended December 31, 2004

	Authorizations	Actual	Variance Favorable (Unfavorable)
Personnel Services	\$ 1,459,470	\$ 1,441,718	\$ 17,752
Supplies	48,940	28,866	20,074
Municipal Utility Service Assessment Taxes	45,140	39,750	5,390
Other Services and Charges	2,690,910	2,307,032	383,878
Charges to/from Other Departments	1,555,420	1,621,382	(65,962)
Depreciation	552,560	448,330	104,230
Interest on Long-Term Obligations	8,670	4,474	4,196
Amortization of Debt Expense	330	329	1
Transfer to Other Funds	282,765	282,765	-
TOTAL	\$ 6,644,205	\$ 6,174,646	\$ 469,559

MUNICIPALITY OF ANCHORAGE, ALASKA
REFUSE UTILITY FUND

EXHIBIT EE-27
(Additional Information)

DETAIL SCHEDULE OF REFUSE PLANT AND DEPRECIATION
For the Year Ended December 31, 2004
(In Thousands)

	REFUSE PLANT				ACCUMULATED DEPRECIATION				Net Book Value of Plant
	Balance 01/01/04	Additions	Retire- ments	Balance 12/31/04	Balance 01/01/04	Additions	Retire- ments	Balance 12/31/04	
CAPITAL ASSETS									
Buildings	\$ 3,077	\$ -	\$ -	\$ 3,077	\$ 1,763	\$ 94	\$ -	\$ 1,857	\$ 1,220
Building Improvements	258	-	-	258	69	11	-	80	178
Vehicles	2,670	227	139	2,758	2,062	256	139	2,179	579
Machinery and Equipment	1,397	49	45	1,401	1,091	70	44	1,117	284
Computer Hardware	100	-	-	100	76	8	-	84	16
Computer Software	38	-	-	38	38	-	-	38	-
Office Equipment	119	2	-	121	103	9	-	112	9
Total Capital Assets	7,659	278	184	7,753	5,202	448	183	5,467	2,286
Construction Work In Progress	-	286	278	8	-	-	-	-	8
TOTAL	\$ 7,659	\$ 564	\$ 462	\$ 7,761	\$ 5,202	\$ 448	\$ 183	\$ 5,467	\$ 2,294

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-28
(Additional Information)

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

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Average Number of Customers	11,860	11,843	11,837	11,812	11,781
Revenue From Customer Sales	\$ 5,486,489	\$ 5,588,844	\$ 5,824,090	\$ 5,581,464	\$ 5,998,459
Average Revenue Per Customer	\$ 463	\$ 472	\$ 492	\$ 473	\$ 509

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-29

SOLID WASTE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

ASSETS		2004	2003
CURRENT ASSETS			
Cash and Cash Equivalents	\$	12,529,501	\$ 20,280,904
Accounts Receivable, Net		931,859	943,315
Accrued Interest Receivable		3,034	3,031
Prepaid Items and Deposits		3,378	3,564
Total Unrestricted Current Assets		<u>13,467,772</u>	<u>21,230,814</u>
Restricted Assets:			
Bond and Acquisition and Construction Accounts		13,836,634	5,284,638
Revenue Bond Operations and Maintenance Accounts		369,812	378,572
Intergovernmental Receivable		5,225	29,432
Total Restricted Assets		<u>14,211,671</u>	<u>5,692,642</u>
Deferred Charges:			
Unamortized Debt Expenses		5,361	10,097
Total Current Assets		<u>27,684,804</u>	<u>26,933,553</u>
NON-CURRENT ASSETS			
Capital Assets in Service at Cost		67,425,561	67,359,836
Less: Accumulated Depreciation		(25,593,631)	(23,727,846)
Net Capital Assets		<u>41,831,930</u>	<u>43,631,990</u>
Construction Work in Progress		778,174	23,597
Total Non-Current Assets		<u>42,610,104</u>	<u>43,655,587</u>
TOTAL ASSETS	\$	<u>70,294,908</u>	<u>\$ 70,589,140</u>
LIABILITIES			
CURRENT LIABILITIES			
Accounts Payable	\$	252,594	\$ 211,101
Compensated Absences Payable		292,050	341,011
Accrued Interest Payable		369,181	438,720
Long-Term Debt Maturing Within One Year		3,657,931	3,502,931
Total Current Liabilities		<u>4,571,756</u>	<u>4,493,763</u>
NON-CURRENT LIABILITIES			
Revenue Bonds Payable		1,325,000	1,615,000
Less: Unamortized Discount		(47,268)	(67,849)
Federal Clean-Water Loan Payable		11,779,341	12,687,273
General Obligation Bonds Payable		2,310,000	4,770,000
Less: Unamortized Discount		(42,770)	(115,036)
Net Pension Obligation		54,973	-
Total Non-Current Liabilities		<u>15,379,276</u>	<u>18,889,388</u>
DEFERRED CREDITS AND OTHER LIABILITIES			
Future Landfill Closure Costs		11,111,326	10,324,632
Total Liabilities		<u>31,062,358</u>	<u>33,707,783</u>
NET ASSETS			
Invested in Capital Assets, Net of Related Debt		23,627,870	21,263,268
Restricted for Debt Service		369,812	378,572
Restricted for Capital Construction		13,836,634	5,284,638
Unrestricted		1,398,234	9,954,879
Total Net Assets		<u>39,232,550</u>	<u>36,881,357</u>
TOTAL LIABILITIES AND NET ASSETS	\$	<u>70,294,908</u>	<u>\$ 70,589,140</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-30

SOLID WASTE FUND

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

For the Years Ended December 31, 2004 and 2003

	2004	2003
OPERATING REVENUES:		
Charges for Services:		
Landfill Fees	\$ 15,217,044	\$ 15,019,850
Hazardous Waste Fees	127,819	125,768
Total Charges for Services	<u>15,344,863</u>	<u>15,145,618</u>
Other	<u>344,340</u>	<u>298,083</u>
Total Operating Revenues	<u>15,689,203</u>	<u>15,443,701</u>
OPERATING EXPENSES:		
Personnel Services	5,233,729	4,927,347
Supplies	952,792	843,335
Other Services and Charges	4,113,170	3,969,453
Charges to/from Other Departments	(526,692)	(281,259)
Depreciation	2,479,615	2,425,893
Total Operating Expenses	<u>12,252,614</u>	<u>11,884,769</u>
Operating Income	<u>3,436,589</u>	<u>3,558,932</u>
NON-OPERATING REVENUES (EXPENSES):		
Investment Income	322,822	228,530
Intergovernmental Revenue	62,250	45,760
Disposition of Assets	97,840	38,655
Miscellaneous Revenue	32,903	58,458
Interest Expense	(810,456)	(1,003,899)
Total Non-Operating Revenues (Expenses)	<u>(294,641)</u>	<u>(632,496)</u>
Change in Net Assets Before Transfers	<u>3,141,948</u>	<u>2,926,436</u>
Transfer to Other Funds	<u>(790,755)</u>	<u>-</u>
Change in Net Assets	<u>2,351,193</u>	<u>2,926,436</u>
Net Assets - Beginning	36,881,357	33,954,921
Net Assets - Ending	<u>\$ 39,232,550</u>	<u>\$ 36,881,357</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-31

SOLID WASTE DISPOSAL FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2004 and 2003

	2004	2003
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from Customers and Users	\$ 15,700,845	\$ 15,336,700
Payments to Employees	(5,227,717)	(4,937,438)
Payments to Vendors	(3,711,083)	(3,805,194)
Net Cash Provided by Operating Activities	6,762,045	6,594,068
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES:		
Transfers to Other Funds	(790,755)	-
Miscellaneous Non-Operating Revenue	32,903	58,458
Net Cash Provided (Used) by Non-Capital Financing Activities	(757,852)	58,458
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Principal Payments on Long-Term Obligations	(3,502,932)	(2,777,285)
Interest Payments on Long-Term Obligations	(782,412)	(926,561)
Acquisition and Construction of Capital Assets	(10,070,352)	(3,484,306)
Proceeds from Disposition of Capital Assets	182,064	38,655
Proceeds from Intergovernmental Revenue	86,457	25,198
Net Cash Used by Capital and Related Financing Activities	(14,087,175)	(7,124,299)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest Received	331,579	223,052
Net Cash Provided by Investing Activities	331,579	223,052
Net Decrease in Cash	(7,751,403)	(248,721)
Cash - Beginning of Year	20,280,904	20,529,625
Cash - End of Year	\$ 12,529,501	\$ 20,280,904
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating Income	\$ 3,436,589	\$ 3,558,932
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	2,479,615	2,425,893
Amortization of Landfill Closure Costs	786,694	767,073
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	11,456	(103,437)
Prepaid Items and Deposits	186	(3,564)
Accounts Payable	41,493	(40,738)
Compensated Absences Payable	(48,961)	(10,091)
Net Pension Obligation	54,973	-
Net Cash Provided by Operating Activities	\$ 6,762,045	\$ 6,594,068
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Deferred Refunding Loss	\$ 79,628	\$ 109,104

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-32
(Additional Information)

SOLID WASTE FUND
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2004

	Estimated	Actual	Variance Favorable (Unfavorable)
Landfill Fees	\$ 15,541,890	\$ 15,217,044	\$ (324,846)
Hazardous Waste Fees	150,000	127,819	(22,181)
Other Operating Revenue	269,900	344,340	74,440
Investment Income - Short-Term Investments	323,020	322,822	(198)
Intergovernmental Revenue	-	62,250	62,250
Gain on Sale of Assets	50,000	97,840	47,840
Miscellaneous	13,000	32,903	19,903
TOTAL	<u>\$ 16,347,810</u>	<u>\$ 16,205,018</u>	<u>\$ (142,792)</u>

EXHIBIT EE-33
(Additional Information)

SOLID WASTE FUND
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS
For the Year Ended December 31, 2004

	Authorizations	Actual	Variance Favorable (Unfavorable)
Personnel Services	\$ 5,177,410	\$ 5,233,729	\$ (56,319)
Supplies	942,140	952,792	(10,652)
Municipal Utility Service Assessment	718,487	755,842	(37,355)
Other Services and Charges	3,989,160	2,570,634	1,418,526
Charges (to)/from Other Departments	(442,660)	(526,692)	84,032
Depreciation	2,778,270	2,479,615	298,655
Interest on Long-Term Obligations	941,480	810,456	131,024
Future Landfill Closure Costs	725,160	786,694	(61,534)
Transfer to Other Funds	790,755	790,755	-
TOTAL	<u>\$ 15,620,202</u>	<u>\$ 13,853,825</u>	<u>\$ 1,766,377</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-34
(Additional Information)

SOLID WASTE FUND
DETAIL SCHEDULE OF SOLID WASTE PLANT AND DEPRECIATION
For the Year Ended December 31, 2004
(In Thousands)

	PLANT			ACCUMULATED DEPRECIATION				Net Book Value of Plant	
	Balance 01/01/04	Additions	Retire- ments	Balance 12/31/2004	Balance 01/01/04	Additions	Retire- ments		Balance 12/31/2004
CAPITAL ASSETS									
Land	\$ 2,867	\$ -	\$ -	\$2,867	\$ -	\$ -	\$ -	\$ -	\$ 2,867
Land Improvements	41,132	-	-	41,132	11,237	891	-	12,128	29,004
Buildings	13,585	-	-	13,585	7,386	461	-	7,847	5,738
Building Improvements	608	-	-	608	209	20	-	229	379
Vehicles	8,410	750	698	8,462	4,367	1,062	614	4,815	3,647
Machinery and Equipment	592	3	-	595	407	29	-	436	159
Computer Hardware	83	11	-	94	48	12	-	60	34
Computer Software	28	-	-	28	27	1	-	28	-
Office Equipment	55	-	-	55	47	4	-	51	4
Total Capital Assets	67,360	764	698	67,426	23,728	2,480	614	25,594	41,832
Construction Work In Progress	24	1,516	762	778	-	-	-	-	778
TOTAL	\$ 67,384	\$ 2,280	\$ 1,460	\$ 68,204	\$ 23,728	\$ 2,480	\$ 614	\$ 25,594	\$ 42,610

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-35

PORT FUND
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

ASSETS	2004	2003
CURRENT ASSETS		
Cash	\$ 150	\$ 150
Equity in General Cash Pool	9,946,136	8,571,487
Interest Receivable	-	295,925
Accounts Receivable	869,013	715,948
Prepaid Items and Deposits	36,933	39,938
Current Portion of Net Investment in Direct Financing Leases	457,236	416,691
Total Unrestricted Current Assets	11,309,468	10,040,139
Restricted Assets:		
Bond and Acquisition and Construction Accounts	25,912,100	22,043,771
Revenue Bond Operations and Maintenance Accounts	1,141,022	1,292,490
Total Restricted Current Assets	27,053,122	23,336,261
Total Current Assets	38,362,590	33,376,400
NON-CURRENT ASSETS		
Deferred Charges and Other Assets:		
Unamortized Debt Expense	38,993	61,664
Net Investment in Direct Financing Leases	1,310,233	1,767,470
Total Deferred Charges and Other Assets	1,349,226	1,829,134
Capital Assets:		
Capital Assets, at Cost	104,983,587	105,048,972
Less: Accumulated Depreciation	(56,473,443)	(53,196,249)
Net Capital Assets	48,510,144	51,852,723
Construction Work in Progress	4,190,968	3,544,580
Total Capital Assets	52,701,112	55,397,303
Total Non-Current Assets	54,050,338	57,226,437
TOTAL ASSETS	\$ 92,412,928	\$ 90,602,837
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 457,918	\$ 128,748
Compensated Absences Payable	117,748	117,241
Accrued Interest Payable	64,500	94,000
Long-Term Obligations Maturing within One Year	1,250,000	1,180,000
Deferred Revenue and Deposits	-	13,000
Total Unrestricted Current Liabilities	1,890,166	1,532,989
Current Liabilities Payable from Restricted Assets:		
Capital Acquisition and Construction Accounts and Retainages Payable	284,004	68,589
Total Current Liabilities	2,174,170	1,601,578
NON-CURRENT LIABILITIES		
Revenue Bonds Payable	1,330,000	2,580,000
Plus: Unamortized Premium	66,691	100,036
Less: Deferred Loss on Refunding	(132,897)	(199,345)
Net Pension Obligation	20,329	-
Total Non-Current Liabilities	1,284,123	2,480,691
Total Liabilities	3,458,293	4,082,269
NET ASSETS		
Invested in Capital Assets, Net of Related Debt	50,187,318	51,736,612
Restricted for Debt Service	1,141,022	1,292,490
Capital Construction	25,628,096	21,975,182
Unrestricted Net Assets	11,998,199	11,516,284
Total Net Assets	88,954,635	86,520,568
TOTAL LIABILITIES AND NET ASSETS	\$ 92,412,928	\$ 90,602,837

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-36

PORT FUND

COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
For The Years Ended December 31, 2004 and 2003

	2004	2003
OPERATING REVENUES		
Charges for Sales and Services:		
Dockage	\$ 659,717	\$ 747,795
Wharfage, Dry Bulk	138,826	133,713
Wharfage, Liquid Bulk	1,109,093	1,099,559
Wharfage, General Cargo	3,487,029	3,419,193
Terminal Lease/Rental	396,779	450,273
Storage Revenue	55,660	(2,766)
Office Rental	25,158	28,146
Utilities	12,585	15,790
Miscellaneous	121,412	96,692
Total Charges for Sales and Services	<u>6,006,259</u>	<u>5,988,395</u>
Other:		
Crane Rentals	124,036	24,892
Industrial Park Lease Rentals	2,746,259	2,519,925
POL Valve Yard Fees	458,476	459,226
Security Fees	805,469	-
Total Other	<u>4,134,240</u>	<u>3,004,043</u>
Total Operating Revenues	<u>10,140,499</u>	<u>8,992,438</u>
OPERATING EXPENSES		
Operations:		
Personnel Services	1,674,506	1,540,168
Supplies	154,349	119,187
Other Services and Charges	1,886,698	1,175,679
Charges from Other Departments	347,788	285,317
Total Operations	<u>4,063,341</u>	<u>3,120,351</u>
Municipal Enterprise Service Assessment	545,609	570,539
Depreciation	3,341,374	3,419,725
Total Operating Expenses	<u>7,950,324</u>	<u>7,110,615</u>
Operating Income	<u>2,190,175</u>	<u>1,881,823</u>
NON-OPERATING REVENUES		
Investment Income:		
Short-Term Investments	130,470	252,012
Long-Term Investments	186,093	223,103
Total Investment Income	<u>316,563</u>	<u>475,115</u>
Other:		
Right-of-Way Fees	143,869	117,344
Total Other	<u>143,869</u>	<u>117,344</u>
Total Non-Operating Revenues	<u>460,432</u>	<u>592,459</u>
NON-OPERATING EXPENSES		
Interest on Long-Term Obligations	162,733	235,821
Amortization of Debt Expense	52,600	52,600
Loss on Disposition of Assets	1,207	-
Total Non-Operating Expenses	<u>216,540</u>	<u>288,421</u>
CHANGE IN NET ASSETS	<u>2,434,067</u>	<u>2,185,861</u>
Net Assets, Beginning	86,520,568	84,334,707
Net Assets, Ending	<u>\$ 88,954,635</u>	<u>\$ 86,520,568</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-37

PORT FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2004 and 2003

	2004	2003
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from Customers and Users	\$ 9,987,434	\$ 8,943,820
Payments to Employees	(1,650,665)	(1,581,828)
Payments to Venders	(2,618,274)	(2,159,281)
Net Cash Provided by Operating Activities	5,718,495	5,202,711
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES:		
Right of Way Fees	143,869	117,344
Net Cash Used by Non-Capital and Related Financing Activities	143,869	117,344
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Principal Payments on Long-Term Obligations	(1,180,000)	(1,110,000)
Interest Payments on Long-Term Obligations	(189,059)	(265,669)
Acquisition and Construction of Capital Assets	(4,300,797)	(3,430,040)
Disposal of Fixed Assets	1,493	-
Net Cash Used by Capital and Related Financing Activities	(5,668,363)	(4,805,709)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from Investment in Direct Financing Leases	568,160	229,507
Interest Received	612,488	536,360
Net Cash Provided by Investing Activities	1,180,648	765,867
Net Increase in Cash	1,374,649	1,280,213
Cash, Beginning of Year	8,571,637	7,291,424
Cash, End of Year	\$ 9,946,286	\$ 8,571,637
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating Income	2,190,175	1,881,823
Adjustments to Reconcile Operating Income to Net Cash		
Provided by Operating Activities:		
Depreciation	3,341,374	3,419,725
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(153,065)	(48,618)
Prepaid Items and Deposits	3,005	(39,938)
Accounts Payable	329,170	2,421
Compensated Absences Payable	507	(12,702)
Deferred Revenue and Deposits	(13,000)	-
Net Pension Obligation	20,329	-
Net Cash Provided by Operating Activities	\$ 5,718,495	\$ 5,202,711

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-38
(Additional Information)

PORT FUND
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2004

	Estimated	Actual	Variance Favorable (Unfavorable)
Dockage	\$ 765,500	\$ 659,717	\$ (105,783)
Wharfage, Dry Bulk	156,000	138,826	(17,174)
Wharfage, Liquid Bulk	1,000,000	1,109,093	109,093
Wharfage, General Cargo	3,446,000	3,487,029	41,029
Terminal Lease/Rental	700,000	396,779	(303,221)
Storage Revenue	-	55,660	55,660
Office Rental	63,100	25,158	(37,942)
Utilities	18,000	12,585	(5,415)
Crane Rentals	12,000	124,036	112,036
Industrial Park Lease	2,583,500	2,746,259	162,759
Investment Income - Long-Term Investments	223,000	186,093	(36,907)
Investment Income - Short-Term Investments	300,000	130,470	(169,530)
Right-of-Way Fees	130,000	143,869	13,869
POL Value Yard Fees	380,000	458,476	78,476
Security Fees	765,000	805,469	40,469
Miscellaneous Revenue	33,000	121,412	88,412
TOTAL	\$ 10,575,100	\$ 10,600,931	\$ 25,831

EXHIBIT EE-39
(Additional Information)

PORT FUND
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS
For The Year Ended December 31, 2004

	Authorizations	Actual	Variance Favorable (Unfavorable)
Personnel Services	\$ 1,584,950	\$ 1,674,506	\$ (89,556)
Supplies	139,800	154,349	(14,549)
Other Services and Charges	2,161,386	1,886,698	274,688
Charges from Other Departments	417,730	347,788	69,942
Municipal Enterprise Service Assessment	712,220	545,609	166,611
Depreciation	3,422,000	3,341,374	80,626
Interest on Long-Term Obligation	262,000	162,733	99,267
Amortization of Debt Expense	53,000	52,600	400
Loss on Disposition of Assets	-	1,207	(1,207)
TOTAL	\$ 8,753,086	\$ 8,166,864	\$ 586,222

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-40
(Additional Information)

PORT FUND
DETAIL SCHEDULE OF PORT PLANT AND DEPRECIATION
For The Year Ended December 31, 2004
(In Thousands)

	PORT PLANT				ACCUMULATED DEPRECIATION				Net Book Value
	Balance 01/01/04	Additions	Retire-ments	Balance 12/31/04	Balance 01/01/04	Additions	Retire-ments	Balance 12/31/04	
CAPITAL ASSETS									
Land	\$ 9,717	\$ -	\$ -	\$ 9,717	\$ -	\$ -	\$ -	\$ -	\$ 9,717
Infrastructure	83,910	-	-	83,910	44,888	2,937	-	47,825	36,085
Buildings	3,163	-	-	3,163	2,364	78	-	2,442	721
Land Improvements	3,177	-	-	3,177	1,859	137	-	1,996	1,181
Vehicles	201	-	-	201	116	20	-	136	65
Machinery and Equipment	4,146	1	2	4,145	3,512	134	-	3,646	499
Computer Equipment	149	-	49	100	137	6	48	95	5
Computer Software	3	-	1	2	3	-	1	2	-
Office Equipment	228	-	15	213	214	5	14	205	8
Building Improvements	355	-	-	355	104	22	-	126	229
Total Capital Assets	105,049	1	67	104,983	53,197	3,339	63	56,473	48,510
Construction Work In Progress	3,545	647	1	4,191	-	-	-	-	4,191
TOTAL	\$ 108,594	\$ 648	\$ 68	\$ 109,174	\$ 53,197	\$ 3,339	\$ 63	\$ 56,473	\$ 52,701

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-41
(Additional Information)

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

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Total Tonnage	2,793,270	2,793,270	3,950,668	4,412,628	4,628,009
Operating Revenues	\$ 7,964,780	\$ 8,699,841	\$ 8,647,474	\$ 8,992,438	\$ 10,140,499
Average Revenue Per Ton	\$2.85	\$3.11	\$2.19	\$2.04	\$2.19

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-42

MUNICIPAL AIRPORT FUND
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

	2004	2003
ASSETS		
CURRENT ASSETS		
Cash	\$ 200	\$ 200
Interest Receivable	631	880
Intergovernmental Receivables	588,915	306,001
Prepaid Items	1,878	1,981
Notes Receivable	1,848	2,001
Total Unrestricted Current Assets	593,472	311,063
Restricted Assets:		
Bond and Grant Capital Acquisition and Construction Accounts	637,549	1,161,805
Total Current Assets	1,231,021	1,472,868
NON-CURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	45,969,110	45,969,110
Construction Work in Progress	15,491,847	12,940,136
Less: Accumulated Depreciation	(19,356,554)	(18,072,514)
Net Capital Assets	42,104,403	40,836,732
Long-Term Notes Receivable	28,585	34,932
Total Non-Current Assets	42,132,988	40,871,664
TOTAL ASSETS	\$ 43,364,009	\$ 42,344,532
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 20,453	\$ 16,226
Compensated Absences Payable	52,484	41,733
Due to General Fund	-	310,332
Deferred Revenue	78,266	106,098
Current Liabilities Payable from Restricted Assets:		
Capital Acquisition and Construction Accounts and Retainages Payable	301,185	122,674
Total Current Liabilities	452,388	597,063
NON-CURRENT LIABILITIES		
Net Pension Obligation	9,778	-
Total Liabilities	462,166	597,063
NET ASSETS		
Invested in Capital Assets, Net of Related Debt Restricted for Capital Construction	42,104,403	40,836,732
Unrestricted	637,549	1,161,805
Total Net Assets	159,891	(251,068)
TOTAL LIABILITIES AND NET ASSETS	\$ 43,364,009	\$ 42,344,532

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-43

MUNICIPAL AIRPORT FUND

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

For the Years Ended December 31, 2004 and 2003

	<u>2004</u>	<u>2003</u>
OPERATING REVENUES		
Charges for Services	\$ 1,048,794	\$ 924,149
OPERATING EXPENSES		
Personnel Services	762,260	711,636
Supplies	111,641	85,255
Other Services and Charges	298,981	227,231
Charges to/from Other Departments	(303,809)	(279,439)
Depreciation	1,284,039	1,297,546
Total Operating Expenses	<u>2,153,112</u>	<u>2,042,229</u>
Operating Loss	<u>(1,104,318)</u>	<u>(1,118,080)</u>
NON-OPERATING REVENUES		
Intergovernmental Revenue	2,241,293	1,561,780
Interest Revenue	10,451	7,924
Miscellaneous Revenue	6,948	3,424
Total Non-Operating Revenues	<u>2,258,692</u>	<u>1,573,128</u>
Change in Net Assets	<u>1,154,374</u>	<u>455,048</u>
Net Assets - Beginning	41,747,469	41,292,421
Net Assets - Ending	<u>\$ 42,901,843</u>	<u>\$ 41,747,469</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-44

MUNICIPAL AIRPORT FUND
 COMPARATIVE STATEMENTS OF CASH FLOWS
 For the Years Ended December 31, 2004 and 2003

	<u>2004</u>	<u>2003</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from Customers and Users	\$ 1,048,947	\$ 929,515
Payments to Employees	(741,731)	(707,278)
Payments to Vendors	(123,967)	(91,253)
Net Cash Provided by Operating Activities	<u>183,249</u>	<u>130,984</u>
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES:		
Other Non-Capital Receipts	6,948	-
Interfund Loan	(310,332)	310,332
Net Cash Provided (Used) by Non-capital and Related Financing Activities	<u>(303,384)</u>	<u>310,332</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition and Construction of Capital Assets	(1,848,944)	(2,181,353)
Grant Proceeds	1,958,379	1,680,861
Contributed Capital - Customers	-	3,424
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>109,435</u>	<u>(497,068)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest Received	<u>10,700</u>	<u>7,647</u>
Net Cash Provided by Investing Activities	<u>10,700</u>	<u>7,647</u>
Net Increase (Decrease) in Cash	-	(48,105)
Cash and Cash Equivalents, Beginning of Year	<u>200</u>	<u>48,305</u>
Cash and Cash Equivalents, End of Year	<u>\$ 200</u>	<u>\$ 200</u>
CASH AND CASH EQUIVALENTS:		
Cash	200	200
Cash in Central Treasury	-	-
Cash and Cash Equivalents, End of Year	<u>200</u>	<u>200</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED OR USED BY OPERATING ACTIVITIES:		
Operating Loss	\$ (1,104,318)	\$ (1,118,080)
Adjustments to Reconcile Operating Loss to Net Cash Provided or Used by Operating Activities:		
Depreciation Expense	1,284,039	1,297,546
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	-	5,488
Prepaid Items	103	(1,981)
Notes Receivable	6,500	2,397
Accounts Payable	4,227	(91,802)
Deferred Revenue	(27,832)	33,059
Compensated Absences Payable	10,752	4,357
Net Pension Obligation	9,778	-
Net Cash Provided by Operating Activities	<u>\$ 183,249</u>	<u>\$ 130,984</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-45
(Additional Information)

MUNICIPAL AIRPORT FUND
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2004

	Estimated	Actual	Variance Favorable (Unfavorable)
Airport lease fees	\$ 462,000	\$ 453,936	\$ (8,064)
Permanent parking fees	258,000	275,146	17,146
Leases and rentals	178,000	166,795	(11,205)
Intergovernmental revenue	95,000	2,241,293	2,146,293
Medivac taxiway use fees	50,000	46,558	(3,442)
Merrill Field fuel fees	37,000	41,938	4,938
Vehicle parking	33,000	26,150	(6,850)
State aviation fuel fees	20,000	19,208	(792)
Transient parking fees	15,000	12,170	(2,830)
Interest income	8,000	10,451	2,451
Other	8,000	5,700	(2,300)
Airport damage recovery	2,000	4,059	2,059
Aircraft impoundments	2,000	2,834	834
Sale of contractor specifications	1,000	1,248	248
TOTAL	\$ 1,169,000	\$ 3,307,486	\$ 2,138,486

EXHIBIT EE-46
(Additional Information)

MUNICIPAL AIRPORT FUND
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS
For the Year Ended December 31, 2004

	Authorizations	Actual	Variance Favorable (Unfavorable)
Personnel Services	\$ 766,000	\$ 762,260	\$ 3,740
Supplies	66,000	111,641	(45,641)
Other Services and Charges	235,000	298,981	(63,981)
Charges to/from Other Departments	(249,360)	(303,809)	54,449
Depreciation	1,485,360	1,284,039	201,321
TOTAL	\$ 2,303,000	\$ 2,153,112	\$ 149,888

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-47
(Additional Information)

MUNICIPAL AIRPORT FUND
DETAIL SCHEDULE OF AIRPORT PLANT AND DEPRECIATION
For the Year Ended December 31, 2004
(IN THOUSANDS)

	MUNICIPAL AIRPORT PLANT				ACCUMULATED DEPRECIATION				Net Book Value of Plant
	Balance 1/1/2004	Additions	Retire- ments	Balance 12/31/04	Balance 1/1/2004	Additions	Retire- ments	Balance 12/31/04	
CAPITAL ASSETS									
Land	\$ 15,788	\$ -	\$ -	\$ 15,788	\$ -	\$ -	\$ -	\$ -	\$ 15,788
Infrastructure	22,360	-	-	22,360	13,266	856	-	14,122	8,238
Buildings	4,639	-	-	4,639	2,789	202	-	2,991	1,648
Land Improvements	310	-	-	310	310	-	-	310	-
Vehicles	596	-	-	596	327	28	-	355	241
Machinery and Equipment	2,160	-	-	2,160	1,275	195	-	1,470	690
Computer Equipment	53	-	-	53	44	4	-	48	5
Computer Software	1	-	-	1	1	-	-	1	-
Office Furniture and Fixtures	29	-	-	29	29	-	-	29	-
Building Improvements	33	-	-	33	31	-	-	31	2
Total Capital Assets	45,969	-	-	45,969	18,072	1,285	-	19,357	26,612
CONSTRUCTION WORK									
IN PROGRESS	12,940	2,552	-	15,492	-	-	-	-	15,492
TOTAL AIRPORT PLANT	\$ 58,909	\$ 2,552	\$ -	\$ 61,461	\$ 18,072	\$ 1,285	\$ -	\$ 19,357	\$ 42,104

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-1

EQUIPMENT MAINTENANCE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

	2004	2003
ASSETS		
CURRENT ASSETS		
Equity in General Cash Pool	\$ -	\$ 3,477,590
Automotive Parts and Fuel Inventories, at Cost	333,553	380,062
Total Unrestricted Assets	<u>333,553</u>	<u>3,857,652</u>
Restricted Assets:		
Capital Acquisition and Construction Accounts	6,467,563	7,187,922
Total Current Assets	<u>6,801,116</u>	<u>11,045,574</u>
CAPITAL ASSETS		
Capital Assets, at Cost	45,411,197	44,318,102
Less: Accumulated Depreciation	(31,153,227)	(28,595,704)
Net Capital Assets	<u>14,257,970</u>	<u>15,722,398</u>
Acquisition in Progress	2,363,730	3,200,893
Total Capital Assets	<u>16,621,700</u>	<u>18,923,291</u>
TOTAL ASSETS	<u>\$ 23,422,816</u>	<u>\$ 29,968,865</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts Payable	\$ 224,657	\$ 240,654
Compensated Absences Payable	164,229	167,052
Current Liabilities Payable from Restricted Assets:		
Capital Acquisition Accounts Payable	395,012	25,369
Total Current Liabilities	<u>783,898</u>	<u>433,075</u>
NON-CURRENT LIABILITIES		
Net Pension Obligation	48,049	-
Total Liabilities	<u>831,947</u>	<u>433,075</u>
NET ASSETS		
Invested in Capital Assets	16,621,700	18,923,291
Unrestricted	5,969,169	10,612,499
Total Net Assets	<u>22,590,869</u>	<u>29,535,790</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 23,422,816</u>	<u>\$ 29,968,865</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-2

EQUIPMENT MAINTENANCE FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 For The Years Ended December 31, 2004 and 2003

	2004	2003
OPERATING REVENUES		
Charges for Sales and Services - Intragovernmental Billings	\$ 7,120,872	\$ 9,290,556
Total Operating Revenues	7,120,872	9,290,556
OPERATING EXPENSES		
Operations:		
Personnel Services	2,798,600	2,607,536
Supplies	2,523,571	2,148,171
Other Services and Charges	335,943	384,544
Charges from Other Funds	1,502,010	1,505,765
Total Operations	7,160,124	6,646,016
Depreciation and Amortization:		
Depreciation	3,294,252	3,336,855
Total Operating Expenses	10,454,376	9,982,871
Operating Loss	(3,333,504)	(692,315)
NON-OPERATING REVENUES		
Investment Income - Short-Term Investments	113,060	116,980
Other:		
Intergovernmental Revenues	125,000	145,986
Gain on Asset Dispositions	11,567	214,302
Miscellaneous	11,874	99,761
Total Other	148,441	460,049
Total Non-Operating Revenues	261,501	577,029
Loss before Transfers	(3,072,003)	(115,286)
TRANSFER (TO) FROM OTHER FUNDS		
Transfer to Other Funds	(3,872,918)	-
Transfer from Other Funds	-	912,000
Total Transfers	(3,872,918)	912,000
Change in Net Assets	(6,944,921)	796,714
Net Assets, Beginning	29,535,790	28,739,076
Net Assets, Ending	\$ 22,590,869	\$ 29,535,790

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF- 3

EQUIPMENT MAINTENANCE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2004 and 2003

	<u>2004</u>	<u>2003</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from Customers and Users	\$ 7,167,381	\$ 9,436,542
Payments to Employees	(2,753,374)	(2,643,742)
Payments to Vendors	(4,377,521)	(4,111,281)
Net Cash Provided by Operating Activities	<u>36,486</u>	<u>2,681,519</u>
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES:		
Transfers to Other Funds	(3,872,918)	-
Transfers from Other Funds	-	912,000
Interfund Loan from Construction Cash Pool	10,467	-
Other	11,874	99,761
Net Cash Provided (Used) by Non-Capital and Related Financing Activities	<u>(3,850,577)</u>	<u>1,011,761</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition and Construction of Capital Assets	(6,364)	(4,871,269)
Grant Proceeds	125,000	-
Proceeds from Disposition of Capital Assets	104,805	318,477
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>223,441</u>	<u>(4,552,792)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Investment Income Received	113,060	116,980
Net Cash Provided by Investing Activities	<u>113,060</u>	<u>116,980</u>
Net Decrease in Cash	(3,477,590)	(742,532)
Cash, Beginning of Year	3,477,590	4,220,122
Cash, End of Year	<u>\$ -</u>	<u>\$ 3,477,590</u>
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating Loss	\$ (3,333,504)	\$ (546,329)
Adjustments to Reconcile Operating Loss to Net Cash Provided		
by Operating Activities:		
Depreciation	3,294,252	3,336,855
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Inventories	46,509	(51,269)
Accounts Payable	(15,997)	(21,532)
Compensated Absences Payable	(2,823)	(36,206)
Net Pension Obligation	48,049	-
Total Cash Provided by Operating Activities	<u>\$ 36,486</u>	<u>\$ 2,681,519</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-4
(Additional Information)

EQUIPMENT MAINTENANCE FUND
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For The Year Ended December 31, 2004

	Estimated	Actual	Variance Favorable (Unfavorable)
Intragovernmental Billings	\$ 6,670,480	\$ 7,120,872	\$ 450,392
Intergovernmental Revenue	125,000	125,000	-
Contributions Other Funds	462,000	-	(462,000)
Investment Income - Short-Term Investments	147,020	113,060	(33,960)
Gain on Asset Disposition	95,000	11,567	(83,433)
Miscellaneous	-	11,874	11,874
TOTAL	\$ 7,499,500	\$ 7,382,373	\$ (117,127)

EXHIBIT FF-5
(Additional Information)

EQUIPMENT MAINTENANCE FUND
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS
For The Year Ended December 31, 2004

	Authorizations	Actual	Variance Favorable (Unfavorable)
Personnel Services	\$ 2,813,110	\$ 2,798,600	\$ 14,510
Supplies	2,538,210	2,523,571	14,639
Other Services and Charges	262,920	335,943	(73,023)
Contributions to Other Funds	3,859,746	3,872,918	(13,172)
Charges from Other Funds	1,717,070	1,502,010	215,060
Depreciation	3,291,040	3,294,252	(3,212)
TOTAL	\$ 14,482,096	\$ 14,327,294	\$ 154,802

EXHIBIT FF-6
(Additional Information)

EQUIPMENT MAINTENANCE FUND
DETAIL SCHEDULE OF CAPITAL ASSETS
For The Year Ended December 31, 2004
(In Thousands)

	PLANT				ACCUMULATED DEPRECIATION				Net Book Value of Plant
	Balance 01/01/04	Additions	Retire- ments	Balance 12/31/04	Balance 01/01/04	Additions	Retire- ments	Balance 12/31/04	
CAPITAL ASSETS									
Land	\$ 967	\$ -	\$ -	\$ 967	\$ -	\$ -	\$ -	\$ -	\$ 967
Buildings	222	-	-	222	96	16	-	112	110
Vehicles	39,211	1,923	830	40,304	25,025	3,144	737	27,432	12,872
Machinery and Equipment	3,886	-	-	3,886	3,444	134	-	3,578	308
Office Equipment and Fixtures	32	-	-	32	31	-	-	31	1
TOTAL CAPITAL ASSETS	44,318	1,923	830	45,411	28,596	3,294	737	31,153	14,258
ACQUISITIONS IN PROGRESS	3,201	1,066	1,903	2,364	-	-	-	-	2,364
TOTAL	\$ 47,519	\$ 2,989	\$ 2,733	\$ 47,775	\$ 28,596	\$ 3,294	\$ 737	\$ 31,153	\$ 16,622

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-7

INFORMATION TECHNOLOGY FUND
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

	2004	2003
ASSETS		
CURRENT ASSETS		
Equity in General Cash Pool	\$ -	\$ 5,409,324
Accounts Receivable Less Allowance for Uncollectible	143	1,639
Prepaid Items	48,466	205,691
Total Current Assets	48,609	5,616,654
CAPITAL ASSETS		
Capital Assets	32,873,728	32,252,429
Less: Accumulated Depreciation and Amortization	(21,773,869)	(19,094,011)
Net Capital Assets	11,099,859	13,158,418
Acquisition in Progress	2,852,695	2,474,429
Total Capital Assets	13,952,554	15,632,847
TOTAL ASSETS	\$ 14,001,163	\$ 21,249,501
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts Payable	\$ 31,640	\$ 40,856
Compensated Absences Payable	431,481	455,673
Due to Area Wide General Fund	5,080,000	11,001,409
Due to General Liability/Workers' Compensation Fund	908,019	-
Accrued Interest Payable	-	1,875
Deferred Revenue	43,467	42,867
Long Term Obligations Maturing Within One Year	75,997	331,284
Current Liabilities Payable from Restricted Assets:		
Capital Acquisition and Construction Accounts and Retainages Payable	137,362	118,166
Total Current Liabilities	6,707,966	11,992,130
NON-CURRENT LIABILITIES		
Deferred Revenue	1,276,128	1,505,908
Advances from Other Funds:		
Areawide General Fund	198,614	-
General Liability/Workers' Compensation Fund	5,826,148	7,642,185
Capital Leases Payable	-	75,998
Net Pension Obligation	84,487	-
Total Non-Current Liabilities	7,385,377	9,224,091
Total Liabilities	14,093,343	21,216,221
NET ASSETS		
Invested in Capital Assets, Net of Related Debt	6,943,776	7,583,380
Unrestricted Deficit	(7,035,956)	(7,550,100)
Total Net Assets (Deficit)	(92,180)	33,280
TOTAL LIABILITIES AND NET ASSETS	\$ 14,001,163	\$ 21,249,501

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-8

INFORMATION TECHNOLOGY FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
 For the Years Ended December 31, 2004 and 2003

	2004	2003
OPERATING REVENUES		
Charges for Sales and Services - Intragovernmental Billings	\$ 15,774,471	\$ 17,253,856
OPERATING EXPENSES		
Operations:		
Personnel Services	4,863,779	5,514,461
Supplies	24,596	47,160
Repairs, Maintenance and Other Services and Charges	1,729,218	2,132,776
Charges from Other Departments	6,272,856	6,267,203
Depreciation and Amortization:	2,770,081	2,962,504
Total Operating Expenses	15,660,530	16,924,104
Operating Income	113,941	329,752
NON-OPERATING REVENUES		
Interest and Investment Revenue	47,073	40,569
Miscellaneous Revenue	3,079	2,631
Total Non-Operating Revenues	50,152	43,200
NON-OPERATING EXPENSES		
Interest on Long-Term Obligations	241,784	278,228
Loss on Disposition of Assets	47,769	-
Total Non-Operating Expenses	289,553	278,228
Income (Loss) before Transfers	(125,460)	94,724
TRANSFERS FROM OTHER FUNDS		
Transfer from Building Safety Fund	-	39,000
Change in Net Assets	(125,460)	133,724
Net Assets -Beginning	33,280	(100,444)
Net Assets - Ending	\$ (92,180)	\$ 33,280

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-9

INFORMATION TECHNOLOGY FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2004 and 2003

	<u>2004</u>	<u>2003</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from Customers and Users	\$ 15,776,568	\$ 17,232,482
Payments to Employees	(4,803,484)	(5,577,286)
Payments to Vendors	(8,108,442)	(5,156,354)
Net Cash Provided by Operating Activities	<u>2,864,642</u>	<u>6,498,842</u>
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES:		
Interfund Loan	(5,921,409)	-
Non-Operating Cash Receipts	3,079	-
Net Cash Used by Noncapital and Related Financing Activities	<u>(5,918,330)</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Principal Payments on Long-Term Obligations	(1,040,689)	(3,227,226)
Interest Payments on Long-Term Obligations	(243,659)	(283,044)
Acquisition and Construction of Capital Assets	(1,122,170)	(1,850,136)
Disposal of Capital Assets	3,809	-
Contributed Capital - Interfund	-	39,000
Net Cash Used in Capital and Related Financing Activities	<u>(2,402,709)</u>	<u>(5,321,406)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest Received	47,073	43,200
Net Cash Provided by Investing Activities	<u>47,073</u>	<u>43,200</u>
Net Increase (Decrease) in Cash	(5,409,324)	1,220,636
Cash, Beginning of Year	5,409,324	4,188,688
Cash, End of Year	<u>\$ -</u>	<u>\$ 5,409,324</u>
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating Income	\$ 113,941	\$ 329,752
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	2,770,081	2,962,504
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	1,496	(1,639)
Deferred Charges and Other Assets	157,225	125,575
Accounts Payable	(9,216)	(36,495)
Deferred Revenue	(229,180)	1,486,173
Due to Other Funds	-	1,695,797
Compensated Absences Payable	(24,192)	(62,825)
Net Pension Obligation	84,487	-
Total Cash Provided by Operating Activities	<u>\$ 2,864,642</u>	<u>\$ 6,498,842</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	<u>\$ 137,362</u>	<u>\$ 118,166</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-10
(Additional Information)

INFORMATION TECHNOLOGY FUND
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2004

	<u>Estimated</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Intragovernmental Billings	\$ 19,587,600	\$ 15,774,471	\$ (3,813,129)
Investment Income - Short-Term Investments	51,420	47,073	(4,347)
Other	-	3,079	3,079
TOTAL	<u>\$ 19,639,020</u>	<u>\$ 15,824,623</u>	<u>\$ (3,814,397)</u>

EXHIBIT FF-11
(Additional Information)

INFORMATION TECHNOLOGY FUND
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS
For the Year Ended December 31, 2004

	<u>Authorizations</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Personnel Services	\$ 4,715,670	\$ 4,863,779	\$ (148,109)
Supplies	62,820	24,596	38,224
Other Services and Charges	1,803,080	1,729,218	73,862
Charges from Other Departments	7,670,860	6,272,856	1,398,004
Depreciation and Amortization	4,399,060	2,770,081	1,628,979
Interest on Long-Term Obligations	1,024,780	241,784	782,996
Loss on Disposition of Assets	-	47,769	(47,769)
TOTAL	<u>\$ 19,676,270</u>	<u>\$ 15,950,083</u>	<u>\$ 3,726,187</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-12
(Additional Information)

INFORMATION TECHNOLOGY FUND
DETAIL SCHEDULE OF PROPERTY AND EQUIPMENT, DEPRECIATION AND AMORTIZATION
For the Year Ended December 31, 2004
(In Thousands)

	PROPERTY AND EQUIPMENT			ACCUMULATED DEPRECIATION			Net Book Value of Plant		
	Balance 1/1/2004	Additions	Retire-ments	Balance 12/31/2004	Balance 1/1/2004	Additions		Retire-ments	Balance 12/31/2004
CAPITAL ASSETS									
Computer Equipment	\$ 32,240	\$ 763	\$ 141	\$ 32,862	\$ 19,082	\$ 2,770	\$ 90	\$ 21,762	\$ 11,100
Leasehold and Improvements	12	-	-	12	12	-	-	12	
TOTAL CAPITAL ASSETS	32,252	763	141	32,874	19,094	2,770	90	21,774	11,100
ACQUISITIONS IN PROGRESS	2,475	1,137	759	2,853	-	-	-	-	2,853
TOTAL PROPERTY AND EQUIPMENT	\$ 34,727	\$ 1,900	\$ 900	\$ 35,727	\$ 19,094	\$ 2,770	\$ 90	\$ 21,774	\$ 13,953

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-13

GENERAL LIABILITY/WORKERS' COMPENSATION FUND
COMPARATIVE BALANCE SHEETS
December 31, 2004 and 2003

ASSETS		
	2004	2003
CURRENT ASSETS		
Equity in General Cash Pool	\$ 5,137,408	\$ 4,566,800
Interfund Receivable - Information Technology Fund	908,019	908,019
Prepaid Items	226,648	218,631
Total Current Assets	6,272,075	5,693,450
NONCURRENT ASSETS		
Interfund Receivable - Information Technology Fund	5,826,147	6,734,166
TOTAL ASSETS	\$ 12,098,222	\$ 12,427,616
LIABILITIES AND NET ASSETS (DEFICIT)		
CURRENT LIABILITIES		
Accounts Payable	\$ 309,893	\$ 194,919
Claims Payable	6,553,568	6,429,877
Claims Incurred But Not Reported	5,837,424	5,961,115
Total Liabilities	12,700,885	12,585,911
NET ASSETS (DEFICIT)		
Unrestricted	(602,663)	(158,295)
Total Net Assets (Deficit)	(602,663)	(158,295)
TOTAL LIABILITIES AND NET ASSETS (DEFICIT)	\$ 12,098,222	\$ 12,427,616

EXHIBIT FF-14

GENERAL LIABILITY/WORKERS' COMPENSATION FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
For The Years Ended December 31, 2004 and 2003

	2004	2003
OPERATING REVENUES		
Premium Revenue	\$ 8,894,387	\$ 9,061,127
OPERATING EXPENSES		
Operations:		
Services and Charges:		
Insurance Premiums	765,530	1,128,194
Claims and Processing Fees Net of Change in Estimated But Not Reported		
Claims of (\$1,258,983) in 2003	7,857,287	7,136,197
Professional Services	418,971	317,772
Total Services and Charges	9,041,788	8,582,163
Charges from Other Departments	449,684	545,432
Total Operating Expenses	9,491,472	9,127,595
Operating Loss	(597,085)	(66,468)
NON-OPERATING REVENUES		
Investment Income - Short-Term Investments	152,717	118,745
Total Non-Operating Revenue	152,717	118,745
Income (Loss) before Transfers from Other Funds	(444,368)	52,277
TRANSFER FROM OTHER FUNDS		
Transfer from Other Funds	-	1,800,000
Change in Net Assets	(444,368)	1,852,277
Net Assets (Deficit), Beginning	(158,295)	(2,010,572)
Net Assets (Deficit), Ending	\$ (602,663)	\$ (158,295)

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-15

GENERAL LIABILITY/WORKERS' COMPENSATION FUND
COMPARATIVE STATEMENTS OF CASH FLOWS

For the Years Ended December 31, 2004 and 2003

	<u>2004</u>	<u>2003</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from Customers and Users	\$ 8,894,387	\$ 9,340,847
Payments to Vendors	(9,384,515)	(9,571,551)
Net Cash Used by Operating Activities	<u>(490,128)</u>	<u>(230,704)</u>
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES:		
Payments received on interfund loan	908,019	1,324,782
Transfers from Other Funds	-	1,800,000
Net Cash Provided by Non-Capital and Related Financing Activities	<u>908,019</u>	<u>3,124,782</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest Received	152,717	118,745
Net Cash Provided by Investing Activities	<u>152,717</u>	<u>118,745</u>
Net Increase in Cash	570,608	3,012,823
Cash, Beginning of Year	4,566,800	1,553,977
Cash, End of Year	<u>\$ 5,137,408</u>	<u>\$ 4,566,800</u>
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating Loss	\$ (597,085)	\$ (66,468)
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Prepaid Items	(8,017)	459,828
Accounts Payable	114,974	(344,348)
Claims Payable	-	(279,716)
Total Cash Provided (Used) by Operating Activities	<u>\$ (490,128)</u>	<u>\$ (230,704)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-16
(Additional Information)

GENERAL LIABILITY/WORKERS' COMPENSATION FUND
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For The Year Ended December 31, 2004

	Estimated	Actual	Variance Favorable (Unfavorable)
Intragovernmental Billings	\$ 8,919,839	\$ 8,894,387	\$ (25,452)
Investment Income - Short-Term Investments	202,280	152,717	(49,563)
TOTAL	\$ 9,122,119	\$ 9,047,104	\$ (75,015)

EXHIBIT FF-17
(Additional Information)

GENERAL LIABILITY/WORKERS' COMPENSATION FUND
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS
For The Year Ended December 31, 2004

	Authorizations	Actual	Variance Favorable (Unfavorable)
Insurance Premiums	\$ 715,000	\$ 765,530	\$ (50,530)
Claims and Processing Fees	7,166,000	7,857,287	(691,287)
Professional Services	350,000	418,971	(68,971)
Charges from Other Departments	901,379	449,684	451,695
TOTAL	\$ 9,132,379	\$ 9,491,472	\$ (359,093)

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MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-1

TAX REVENUES BY SOURCE
GENERAL FUND
LAST TEN YEARS

Fiscal Year	General Property	Motor Vehicle Registration	Hotel Motel	Excise on Tobacco	Municipal Utility Service Assessment	Franchise	Penalties and Interest	In Lieu of Property and Other (1)	Total
1995	194,126,658	4,160,864	7,761,579	4,210,645	10,047,730	700,000	1,666,843	358,454	223,032,773
1996	207,747,791	4,175,289	8,428,788	5,524,983	10,414,517		1,762,577	409,435	238,463,380
1997	224,960,575	4,706,875	8,906,094	6,113,993	10,779,724		2,252,952	422,770	258,142,983
1998	238,457,505	5,864,711	9,728,493	4,204,101	11,113,370		2,212,171	426,912	272,007,263
1999	248,058,638	4,472,666	9,915,069	4,928,758	11,294,317		2,343,794	420,854	281,434,096
2000	257,565,942	5,071,956	10,995,951	5,393,623	6,065,441		2,460,994	873,553	288,427,460
2001	278,525,390	5,008,303	11,101,361	4,762,237	6,324,708		2,865,706	4,287,058	312,874,763
2002	287,954,223	5,237,900	11,007,249	5,349,091	6,570,765		2,811,692	5,286,833	324,217,753
2003	309,554,471	5,161,320	10,287,972	4,734,327	6,608,739		2,930,685	4,869,343	344,146,857
2004	329,923,941	5,351,524	11,627,259	8,627,333	9,181,929		2,705,070	5,189,146	372,606,202

(1) 2000-2004 includes Motor Vehicle Rental tax.

MUNICIPALITY OF ANCHORAGE, ALASKA

DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2004

YEAR	AREAWIDE G.O. BONDS	FIRE, POLICE, PARKS & RECREATION G.O. BONDS	ROADS & DRAINAGE G.O. BONDS	AREAWIDE		GENERAL FUNDS NOTES & CONTRACTS
				SPECIAL ASSESSMENT BONDS	CERTIFICATES OF PARTICIPATION	
2005	3,548,424	6,311,329	31,704,887	210,658	3,448,000	\$ 316,695
2006	3,537,207	6,245,544	31,163,227	173,150	3,444,000	569,753
2007	2,114,955	6,240,632	29,013,799	171,750		550,653
2008	2,162,857	6,227,542	26,239,518	169,515		551,753
2009	1,906,939	6,182,366	24,971,260	42,244		547,753
2010	1,904,539	6,128,212	24,337,295	44,575		548,653
2011	1,807,207	6,120,183	23,546,646	42,288		479,054
2012	1,805,377	6,109,744	22,934,155			479,554
2013	1,716,181	5,893,977	22,132,304			479,854
2014	1,757,470	5,800,895	21,169,969			337,313
2015	1,755,967	5,776,149	20,294,766			337,050
2016	1,530,010	4,248,386	20,384,047			336,588
2017	1,612,562	5,541,183	17,940,624			336,088
2018	1,685,873	5,399,454	16,677,053			335,297
2019	1,685,661	5,399,774	16,291,719			334,119
2020	1,614,010	4,377,367	12,983,427			337,491
2021	1,045,534	1,940,396	8,060,174			335,421
2022	1,039,796	1,942,074	8,065,615			332,966
2023	651,381	1,597,468	4,535,262			335,001
2024	356,092	728,164	2,970,605			336,396
2025						337,181
2026						332,178
2027						331,416
2028						335,013
2029						332,969
2030						335,284
2031						332,125
2032						333,500
2033						334,125
2034						334,000
2035						333,121
TOTAL	\$ 35,238,042	\$ 98,210,838	\$ 385,416,351	\$ 854,180	\$ 6,892,000	\$ 11,888,365

TABLE X-2

JAIL REVENUE BONDS	INTERNAL SERVICE FUNDS COPS, NOTES & CONTRACTS	ENTERPRISE FUNDS BONDS & CONTRACTS	TOTAL PRIMARY GOVERNMENT	SCHOOL DISTRICT BONDS	TOTAL REPORTING ENTITY
\$ 5,214,125	\$ 1,258,943	\$ 52,782,194	\$ 104,795,254	\$ 68,244,498	\$ 173,039,751
5,211,919	1,101,027	52,168,105	103,613,932	65,347,183	168,961,115
5,213,413	1,080,142	42,845,850	87,231,194	64,725,486	151,956,680
5,211,706	990,680	42,821,580	84,375,150	64,353,844	148,728,995
5,209,463	969,795	42,443,018	82,272,838	64,177,226	146,450,064
5,212,431	593,199	40,733,250	79,502,155	64,028,326	143,530,481
5,211,831	580,583	39,752,253	77,540,046	63,965,463	141,505,509
5,211,066	567,968	38,541,263	75,649,127	63,777,576	139,426,703
5,213,806	555,352	37,704,547	73,696,021	61,536,491	135,232,513
5,212,563		39,049,838	73,328,047	59,971,047	133,299,094
5,211,463		34,617,547	67,992,942	58,660,957	126,653,899
5,211,713		21,333,238	53,043,982	53,435,516	106,479,499
5,210,719		20,476,258	51,117,433	48,329,351	99,446,785
5,213,500		20,096,264	49,407,441	42,782,758	92,190,199
5,213,806		19,416,944	48,342,023	39,295,865	87,637,888
5,210,619		19,226,329	43,749,242	34,925,397	78,674,639
		18,034,493	29,416,018	34,892,100	64,308,118
		16,834,962	28,215,413	20,323,400	48,538,813
		16,558,835	23,677,946	20,309,875	43,987,821
		11,270,212	15,661,468	9,655,500	25,316,968
		11,196,312	11,533,493		11,533,493
		10,323,200	10,655,378		10,655,378
		3,999,222	4,330,638		4,330,638
		4,004,581	4,339,594		4,339,594
		3,995,572	4,328,541		4,328,541
		2,537,366	2,872,650		2,872,650
		2,541,278	2,873,403		2,873,403
		2,539,553	2,873,053		2,873,053
		2,537,063	2,871,188		2,871,188
		2,538,422	2,872,422		2,872,422
			333,121		333,121
<u>\$ 83,394,141</u>	<u>\$ 7,697,689</u>	<u>\$ 672,919,549</u>	<u>\$ 1,302,511,153</u>	<u>\$ 1,002,737,859</u>	<u>\$ 2,305,249,012</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-3

AREAWIDE GENERAL OBLIGATION BONDS
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2004

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	\$ 2,425,000	\$ 1,123,424	\$ 3,548,424
2006	2,540,000	997,207	3,537,207
2007	1,195,000	919,955	2,114,955
2008	1,290,000	872,857	2,162,857
2009	1,080,000	826,939	1,906,939
2010	1,125,000	779,539	1,904,539
2011	1,085,000	722,207	1,807,207
2012	1,130,000	675,377	1,805,377
2013	1,090,000	626,181	1,716,181
2014	1,185,000	572,470	1,757,470
2015	1,240,000	515,967	1,755,967
2016	1,060,000	470,010	1,530,010
2017	1,195,000	417,562	1,612,562
2018	1,340,000	345,873	1,685,873
2019	1,410,000	275,661	1,685,661
2020	1,410,000	204,010	1,614,010
2021	915,000	130,534	1,045,534
2022	955,000	84,796	1,039,796
2023	605,000	46,381	651,381
2024	340,000	16,092	356,092
TOTAL	<u>\$ 24,615,000</u>	<u>\$ 10,623,042</u>	<u>\$ 35,238,042</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-4

FIRE, POLICE, PARKS AND RECREATION GENERAL OBLIGATION BONDS
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2004

YEAR	FIRE		POLICE		PARKS AND RECREATION		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2005	\$ 1,480,000	\$ 1,610,684	\$ 200,000	\$ 189,047	\$ 1,405,000	\$ 1,426,597	\$ 6,311,329
2006	1,550,000	1,531,885	220,000	172,026	1,420,000	1,351,633	6,245,544
2007	1,610,000	1,472,560	225,000	163,721	1,480,000	1,289,352	6,240,632
2008	1,680,000	1,396,498	235,000	154,699	1,540,000	1,221,344	6,227,542
2009	1,715,000	1,329,170	250,000	144,138	1,595,000	1,149,058	6,182,366
2010	1,620,000	1,257,083	285,000	132,396	1,765,000	1,068,734	6,128,212
2011	1,705,000	1,171,794	300,000	118,134	1,860,000	965,255	6,120,183
2012	1,775,000	1,095,913	310,000	103,502	1,950,000	875,330	6,109,744
2013	1,760,000	1,015,107	190,000	86,066	2,065,000	777,803	5,893,977
2014	1,990,000	923,968	175,000	78,164	1,960,000	673,763	5,800,895
2015	2,075,000	827,338	180,000	70,426	2,050,000	573,385	5,776,149
2016	1,780,000	744,419	100,000	63,490	1,055,000	505,478	4,248,386
2017	2,190,000	657,160	145,000	58,471	2,040,000	450,551	5,541,183
2018	2,455,000	531,670	150,000	51,153	1,865,000	346,631	5,399,454
2019	2,580,000	402,963	155,000	43,401	1,970,000	248,410	5,399,774
2020	2,050,000	285,642	160,000	35,348	1,690,000	156,376	4,377,367
2021	1,160,000	177,261	130,000	27,006	380,000	66,129	1,940,396
2022	1,220,000	119,103	135,000	20,785	400,000	47,186	1,942,074
2023	930,000	66,305	140,000	14,087	420,000	27,076	1,597,468
2024	415,000	19,935	150,000	7,055	130,000	6,173	728,164
TOTAL	\$ 33,740,000	\$ 16,636,458	\$ 3,835,000	\$ 1,733,114	\$ 29,040,000	\$ 13,226,265	\$ 98,210,838

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-5

ROADS AND DRAINAGE GENERAL OBLIGATION BONDS
DEBT SERVICE REQUIREMENTS TO MATURITY

December 31, 2004

Year	FORMER CITY SERVICE AREA		ROADS AND DRAINAGE SERVICE AREA		Total
	Principal	Interest	Principal	Interest	
2005	\$ 80,000	\$ 12,583	\$ 18,795,000	\$ 12,817,304	\$ 31,704,887
2006	80,000	8,583	19,220,000	11,854,645	31,163,227
2007	85,000	4,463	17,845,000	11,079,337	29,013,799
2008			15,960,000	10,279,518	26,239,518
2009			15,355,000	9,616,260	24,971,260
2010			15,430,000	8,907,295	24,337,295
2011			15,440,000	8,106,646	23,546,646
2012			15,550,000	7,384,155	22,934,155
2013			15,515,000	6,617,304	22,132,304
2014			15,325,000	5,844,969	21,169,969
2015			15,190,000	5,104,766	20,294,766
2016			15,885,000	4,499,047	20,384,047
2017			14,195,000	3,745,624	17,940,624
2018			13,730,000	2,947,053	16,677,053
2019			14,055,000	2,236,719	16,291,719
2020			11,400,000	1,583,427	12,983,427
2021			7,075,000	985,174	8,060,174
2022			7,435,000	630,615	8,065,615
2023			4,190,000	345,262	4,535,262
2024			2,835,000	135,605	2,970,605
TOTAL	\$ 245,000	\$ 25,628	\$ 270,425,000	\$ 114,720,723	\$ 385,416,351

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-6

GENERAL GOVERNMENT FUNDS
SPECIAL ASSESSMENT BONDS
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2004

Year	ROADS		Total
	Principal	Interest	
2005	\$ 155,000	\$ 55,658	\$ 210,658
2006	130,000	43,150	173,150
2007	140,000	31,750	171,750
2008	150,000	19,515	169,515
2009	35,000	7,244	42,244
2010	40,000	4,575	44,575
2011	40,000	2,288	42,288
TOTAL	<u>\$ 690,000</u>	<u>\$ 164,179</u>	<u>\$ 854,179</u>

TABLE X-7

GENERAL GOVERNMENT FUNDS
CERTIFICATES OF PARTICIPATION
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2004

Year	Principal	Interest	Total
2005	\$ 3,200,000	\$ 248,000	\$ 3,448,000
2006	3,360,000	84,000	3,444,000
TOTAL	<u>\$ 6,560,000</u>	<u>\$ 332,000</u>	<u>\$ 6,892,000</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-8

GENERAL FUND
 ANCHORAGE FIRE DEPARTMENT LEASE/PURCHASE CONTRACTS
 DEBT SERVICE REQUIREMENTS TO MATURITY
 December 31, 2004

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	\$ 150,088	\$ 62,852	\$ 212,940
2006	157,170	55,770	212,940
2007	164,587	48,353	212,940
2008	172,357	40,583	212,940
2009	180,495	32,445	212,940
2010	189,019	23,921	212,940
2011	127,650	14,992	142,641
2012	133,354	9,287	142,641
2013	139,314	3,327	142,641
TOTAL	<u>\$ 1,414,034</u>	<u>\$ 291,530</u>	<u>\$ 1,705,564</u>

TABLE X-9

INTERNAL SERVICE FUND
 INFORMATION TECHNOLOGY
 LOANS AND CONTRACTS
 DEBT SERVICE REQUIREMENTS TO MATURITY
 December 31, 2004

<u>Year</u>	<u>LONG-TERM LOANS</u>		<u>COMPUTER LEASE/ PURCHASE CONTRACTS</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest (1)</u>	<u>Principal</u>	<u>Interest</u>	
2005	\$ 972,708	\$ 149,203	\$ 75,998	\$ 61,034	\$ 1,258,943
2006	974,212	126,815			1,101,027
2007	975,750	104,392			1,080,142
2008	908,019	82,661			990,680
2009	908,019	61,776			969,795
2010	548,518	44,681			593,199
2011	548,518	32,065			580,583
2012	548,518	19,450			567,968
2013	548,518	6,834			555,352
TOTAL	<u>\$ 6,932,780</u>	<u>\$ 627,877</u>	<u>\$ 75,998</u>	<u>\$ 61,034</u>	<u>\$ 7,697,689</u>

(1) Interest rates are variable and total interest subject to change.

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-10

PAC ROOF LOAN
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2004

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	\$ -	\$ 103,755	\$ 103,755
2006	110,000	246,813	356,813
2007	95,000	242,713	337,713
2008	100,000	238,813	338,813
2009	100,000	234,813	334,813
2010	105,000	230,713	335,713
2011	110,000	226,413	336,413
2012	115,000	221,913	336,913
2013	120,000	217,213	337,213
2014	125,000	212,313	337,313
2015	130,000	207,050	337,050
2016	135,000	201,588	336,588
2017	140,000	196,088	336,088
2018	145,000	190,297	335,297
2019	150,000	184,119	334,119
2020	160,000	177,491	337,491
2021	165,000	170,421	335,421
2022	170,000	162,966	332,966
2023	180,000	155,001	335,001
2024	190,000	146,396	336,396
2025	200,000	137,181	337,181
2026	205,000	127,178	332,178
2027	215,000	116,416	331,416
2028	230,000	105,013	335,013
2029	240,000	92,969	332,969
2030	255,000	80,284	335,284
2031	265,000	67,125	332,125
2032	280,000	53,500	333,500
2033	295,000	39,125	334,125
2034	310,000	24,000	334,000
2035	325,000	8,121	333,121
TOTAL	\$ 5,365,000	\$ 4,817,801	\$ 10,182,801

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-11

SUMMARY OF ENTERPRISE FUNDS
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2004

YEAR	ELECTRIC UTILITY BONDS	WATER UTILITY BONDS & CONTRACTS	WASTEWATER UTILITY BONDS & CONTRACTS	SOLID WASTE BONDS & CONTRACTS	PORT BONDS	TOTAL
2005	\$ 26,011,644	\$ 11,813,651	\$ 9,318,688	\$ 4,270,912	\$ 1,367,300	\$ 52,782,194
2006	26,016,656	12,270,737	8,562,230	3,948,582	1,369,900	52,168,105
2007	25,625,958	10,654,725	5,019,226	1,545,942		42,845,850
2008	25,667,208	10,635,435	4,993,432	1,525,506		42,821,580
2009	25,703,820	10,265,667	4,969,536	1,503,995		42,443,018
2010	24,102,448	10,578,252	4,940,928	1,111,622		40,733,250
2011	24,135,684	10,145,288	4,382,357	1,088,924		39,752,253
2012	22,146,908	10,977,216	4,350,914	1,066,225		38,541,263
2013	21,795,780	10,960,767	3,904,474	1,043,527		37,704,547
2014	21,805,980	12,349,099	3,873,931	1,020,829		39,049,838
2015	21,835,535	8,097,069	3,686,813	998,130		34,617,547
2016	8,619,020	8,077,508	3,661,278	975,432		21,333,238
2017	8,279,786	8,066,627	3,637,019	492,826		20,476,258
2018	7,952,343	8,053,318	3,608,979	481,625		20,096,264
2019	7,621,276	8,040,546	3,284,697	470,425		19,416,944
2020	7,631,825	7,883,074	3,252,205	459,224		19,226,329
2021	6,953,819	7,866,438	3,214,236			18,034,493
2022	6,967,014	7,028,997	2,838,950			16,834,962
2023	6,986,601	7,019,148	2,553,086			16,558,835
2024	6,296,549	2,579,401	2,394,263			11,270,212
2025	6,317,355	2,493,844	2,385,113			11,196,312
2026	6,328,450	2,128,581	1,866,169			10,323,200
2027		2,131,447	1,867,775			3,999,222
2028		2,134,091	1,870,491			4,004,581
2029		2,126,513	1,869,059			3,995,572
2030		1,038,584	1,498,781			2,537,366
2031		1,040,150	1,501,128			2,541,278
2032		1,039,409	1,500,144			2,539,553
2033		1,036,363	1,500,700			2,537,063
2034		1,035,881	1,502,541			2,538,422
TOTAL	<u>\$ 344,801,658</u>	<u>\$ 199,567,826</u>	<u>\$ 103,809,141</u>	<u>\$ 22,003,725</u>	<u>\$ 2,737,200</u>	<u>\$ 672,919,549</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-12

ELECTRIC UTILITY
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2004

<u>REVENUE BONDS</u>			
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	\$ 13,310,000	\$ 12,701,644	\$ 26,011,644
2006	14,015,000	12,001,656	26,016,656
2007	14,260,000	11,365,958	25,625,958
2008	15,125,000	10,542,208	25,667,208
2009	16,040,000	9,663,820	25,703,820
2010	15,375,000	8,727,448	24,102,448
2011	16,335,000	7,800,684	24,135,684
2012	15,350,000	6,796,908	22,146,908
2013	15,875,000	5,920,780	21,795,780
2014	16,805,000	5,000,980	21,805,980
2015	17,825,000	4,010,535	21,835,535
2016	5,660,000	2,959,020	8,619,020
2017	5,590,000	2,689,786	8,279,786
2018	5,530,000	2,422,343	7,952,343
2019	5,465,000	2,156,276	7,621,276
2020	5,740,000	1,891,825	7,631,825
2021	5,340,000	1,613,819	6,953,819
2022	5,615,000	1,352,014	6,967,014
2023	5,910,000	1,076,601	6,986,601
2024	5,510,000	786,549	6,296,549
2025	5,805,000	512,355	6,317,355
2026	6,105,000	223,450	6,328,450
TOTAL	<u>\$ 232,585,000</u>	<u>\$ 112,216,658</u>	<u>\$ 344,801,658</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-13

WATER UTILITY
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2004

Year	REVENUE BONDS		SPECIAL ASSESSMENTS		LONG-TERM CONTRACTS		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2005	\$ 5,185,000	\$ 5,394,050	\$ 80,292	\$ 19,298	\$ 774,202	\$ 360,809	\$ 11,813,651
2006	5,375,000	5,174,576	25,955	12,950	1,139,127	543,129	12,270,737
2007	3,960,000	4,979,176	30,146	10,886	1,155,681	518,836	10,654,725
2008	4,145,000	4,785,016	34,337	8,487	1,172,649	489,946	10,635,435
2009	3,985,000	4,585,716	38,528	5,752	1,190,042	460,629	10,265,667
2010	4,525,000	4,378,294	33,528	2,682	1,207,869	430,878	10,578,252
2011	4,360,000	4,158,466			1,226,141	400,681	10,145,288
2012	5,435,000	3,927,316			1,244,871	370,029	10,977,216
2013	5,710,000	3,647,791			1,264,069	338,907	10,960,767
2014	7,395,000	3,363,048			1,283,747	307,304	12,349,099
2015	3,455,000	3,062,944			1,303,915	275,210	8,097,069
2016	3,645,000	2,865,304			1,324,590	242,614	8,077,508
2017	3,855,000	2,656,348			1,345,781	209,498	8,066,627
2018	4,080,000	2,429,963			1,367,501	175,854	8,053,318
2019	4,320,000	2,189,115			1,389,764	141,667	8,040,546
2020	4,580,000	1,934,146			1,262,005	106,923	7,883,074
2021	4,845,000	1,664,435			1,281,631	75,372	7,866,438
2022	5,130,000	1,378,705			476,961	43,331	7,028,997
2023	5,435,000	1,075,780			476,961	31,407	7,019,148
2024	1,375,000	754,378			430,540	19,483	2,579,401
2025	1,460,000	676,350			348,775	8,719	2,493,844
2026	1,535,000	593,581					2,128,581
2027	1,625,000	506,447					2,131,447
2028	1,720,000	414,091					2,134,091
2029	1,810,000	316,513					2,126,513
2030	825,000	213,584					1,038,584
2031	870,000	170,150					1,040,150
2032	915,000	124,409					1,039,409
2033	960,000	76,363					1,036,363
2034	1,010,000	25,881					1,035,881
TOTAL	\$ 103,525,000	\$ 67,521,936	\$ 242,788	\$ 60,054	\$ 22,666,822	\$ 5,551,226	\$ 199,567,826

MUNICIPALITY OF ANCHORAGE, ALASKA
WASTEWATER UTILITY
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2004

TABLE X-14

Year	GENERAL OBLIGATION BONDS SERVICE AREA 40		REVENUE BONDS		SPECIAL ASSESSMENTS		LONG-TERM CONTRACTS		Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2005	\$ 5,540,000	\$ 410,685	\$ 90,000	\$ 1,365,706	\$ 9,708	\$ 2,977	\$ 1,378,955	\$ 520,657	\$ 9,318,688
2006	4,105,000	191,603	95,000	1,361,319	4,045	2,200	1,901,522	901,541	8,562,230
2007	430,000	99,640	520,000	1,350,269	4,854	1,877	1,923,268	689,318	5,019,226
2008	455,000	77,065	535,000	1,332,419	5,663	1,488	1,945,558	641,239	4,993,432
2009	480,000	52,950	555,000	1,313,078	6,472	1,035	1,968,404	592,597	4,969,536
2010	505,000	27,270	575,000	1,291,456	6,472	518	1,991,822	543,390	4,940,928
2011			605,000	1,267,938			2,015,827	493,592	4,382,357
2012			625,000	1,242,288			2,040,429	443,198	4,350,914
2013			660,000	1,214,838			1,637,449	392,187	3,904,474
2014			685,000	1,185,088			1,652,593	351,250	3,873,931
2015			720,000	1,152,916			1,503,963	309,934	3,686,813
2016			755,000	1,118,175			1,515,768	272,335	3,661,278
2017			795,000	1,079,706			1,527,871	234,442	3,637,019
2018			835,000	1,037,456			1,540,277	196,246	3,608,979
2019			880,000	992,981			1,253,978	157,738	3,284,697
2020			920,000	946,281			1,259,536	126,388	3,252,205
2021			975,000	897,231			1,247,105	94,900	3,214,236
2022			1,025,000	845,281			904,947	63,722	2,838,950
2023			1,080,000	790,731			641,256	41,099	2,553,086
2024			1,135,000	732,844			501,351	25,068	2,394,263
2025			1,200,000	671,228			501,351	12,534	2,385,113
2026			1,260,000	606,169					1,866,169
2027			1,330,000	537,775					1,867,775
2028			1,405,000	465,491					1,870,491
2029			1,480,000	389,059					1,869,059
2030			1,190,000	308,781					1,498,781
2031			1,255,000	246,128					1,501,128
2032			1,320,000	180,144					1,500,144
2033			1,390,000	110,700					1,500,700
2034			1,465,000	37,541					1,502,541
TOTAL	\$ 11,515,000	\$ 859,213	\$ 27,360,000	\$ 26,071,016	\$ 37,212	\$ 10,096	\$ 30,853,230	\$ 7,103,374	\$ 103,809,141

SOLID WASTE SERVICES
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2004

TABLE X-15

Year	GENERAL OBLIGATION BONDS		REVENUE BONDS		LONG-TERM CONTRACTS		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2005	\$ 2,460,000	\$ 217,330	\$ 290,000	\$ 78,469	\$ 907,931	\$ 317,182	\$ 4,270,912
2006	2,310,000	68,145	305,000	63,022	907,931	294,484	3,948,582
2007			320,000	46,225	907,931	271,785	1,545,942
2008			340,000	28,488	907,931	249,087	1,525,506
2009			360,000	9,675	907,931	226,389	1,503,995
2010					907,931	203,690	1,111,622
2011					907,931	180,992	1,088,924
2012					907,931	158,294	1,066,225
2013					907,931	135,595	1,043,527
2014					907,931	112,897	1,020,829
2015					907,931	90,199	998,130
2016					907,931	67,501	975,432
2017					448,023	44,802	492,826
2018					448,023	33,602	481,625
2019					448,023	22,401	470,425
2020					448,023	11,201	459,224
TOTAL	\$ 4,770,000	\$ 285,475	\$ 1,615,000	\$ 225,878	\$ 12,687,272	\$ 2,420,100	\$ 22,003,725

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-16

PORT
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2004

<u>REVENUE BONDS</u>			
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	\$ 1,250,000	\$ 117,300	\$ 1,367,300
2006	<u>1,330,000</u>	<u>39,900</u>	<u>1,369,900</u>
TOTAL	<u>\$ 2,580,000</u>	<u>\$ 157,200</u>	<u>\$ 2,737,200</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-17

ANCHORAGE SCHOOL DISTRICT
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2004

GENERAL
OBLIGATION BONDS

Year	Principal	Interest	Total
2005	\$ 34,760,000	\$ 33,484,498	\$ 68,244,498
2006	33,515,000	31,832,183	65,347,183
2007	34,525,000	30,200,486	64,725,486
2008	35,660,000	28,693,844	64,353,844
2009	37,075,000	27,102,226	64,177,226
2010	38,730,000	25,298,326	64,028,326
2011	40,600,000	23,365,463	63,965,463
2012	42,440,000	21,337,576	63,777,576
2013	42,300,000	19,236,491	61,536,491
2014	42,955,000	17,016,047	59,971,047
2015	43,930,000	14,730,957	58,660,957
2016	40,970,000	12,465,516	53,435,516
2017	37,990,000	10,339,351	48,329,351
2018	34,395,000	8,387,758	42,782,758
2019	32,710,000	6,585,865	39,295,865
2020	29,980,000	4,945,397	34,925,397
2021	31,540,000	3,352,100	34,892,100
2022	18,400,000	1,923,400	20,323,400
2023	19,355,000	954,875	20,309,875
2024	9,420,000	235,500	9,655,500
TOTAL	\$ 681,250,000	\$ 321,487,859	\$ 1,002,737,859

TABLE X-18

JAIL REVENUE BONDS
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2004

REVENUE BONDS

Year	Principal	Interest	Total
2005	\$ 2,175,000	\$ 3,039,125	\$ 5,214,125
2006	2,290,000	2,921,919	5,211,919
2007	2,415,000	2,798,413	5,213,413
2008	2,550,000	2,661,706	5,211,706
2009	2,690,000	2,519,463	5,209,463
2010	2,840,000	2,372,431	5,212,431
2011	3,000,000	2,211,831	5,211,831
2012	3,175,000	2,036,066	5,211,066
2013	3,370,000	1,843,806	5,213,806
2014	3,575,000	1,637,563	5,212,563
2015	3,795,000	1,416,463	5,211,463
2016	4,030,000	1,181,713	5,211,713
2017	4,270,000	940,719	5,210,719
2018	4,520,000	693,500	5,213,500
2019	4,785,000	428,806	5,213,806
2020	5,065,000	145,619	5,210,619
TOTAL	\$ 54,545,000	\$ 28,849,141	\$ 83,394,141

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