Mayor Suzanne LaFrance
Municipality of Anchorage
Finance – CFO Lance R. Wilber

June 22, 2026

BDO USA, P.C.
3601 C Street, Suite 600
Anchorage, AK 99507

Ladies and gentlemen:

We are providing this letter in connection with your audits of the financial statements of Municipality of Anchorage, Alaska ("Anchorage"), which comprise the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of December 31, 2024 and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the preparation and fair presentation in the financial statements of financial position, changes in net position, and cash flows in conformity with accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as of the date of this representation letter, as entered on the first page, the following representations made to you during your audits:

(1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 11, 2025, and as amended on September 3, 2025, for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.

(2) We have fulfilled our responsibility, as set out in the terms of the aforementioned audit engagement letter, for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

(3) The financial statements include all properly classified funds and other financial information of Anchorage and all component units required to be included in the financial reporting entity

by accounting principles generally accepted in the United States of America. All funds required to be presented as major funds are identified and presented as such.

(4) We have made available to you:

(a) All financial records, and related data, including the names of all related parties and all relationships and transactions with related parties, as agreed upon in the terms of the aforementioned audit engagement letter.

(b) All additional information that you have requested from us for the purpose of the audit.

(c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

(d) Minutes of the meetings of Anchorage Assembly that were held from January 1, 2024 to the date of this letter, or summaries of actions of recent meetings for which minutes have not yet been prepared.

(5) There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices.

(6) There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements. The financial statement misstatements relating to accounts and disclosures identified and discussed with us in the course of the audit that ARE INCLUDED IN THE ATTACHED SCHEDULE OF CORRECTED MISSTATEMENTS (ATTACHMENT A-CORRECTED MISSTATEMENTS; ATTACHMENT C-CORRECTED PRESENTATIONS), WHICH WE HAVE INITIALED AND DATED, have been corrected. We have evaluated the propriety of the corrected misstatements based on a review of both the applicable authoritative literature and the underlying supporting evidence from our files and confirm our responsibility for the decision to correct them.

(7) The financial statement misstatements relating to accounts and disclosures identified and discussed with us in the course of the audit that ARE INCLUDED IN THE ATTACHED SCHEDULE OF UNCORRECTED MISSTATEMENTS (ATTACHMENT B-UNCORRECTED MISSTATEMENTS; ATTACHMENT D-UNCORRECTED PRESENTATIONS), WHICH WE HAVE INITIALED AND DATED, have not been corrected. The cumulative effect of the uncorrected misstatements on net position or fund balance was as follows: $216,601 for the Roads and Drainage Capital Project Fund and $1,734,716 for aggregate nonmajor funds. In our opinion, the effects of not correcting such identified financial statement misstatements are, both individually and in the aggregate, immaterial to the financial statements of Anchorage taken as a whole.

(8) You have identified and discussed with us in the course of the audit the deficiencies in our internal control over financial reporting listed immediately below (details of which are included in the attached schedule of identified control deficiencies as Attachment E, which we have initialed and dated).

Material Weaknesses -
2024-001: Timely Reporting of Financial Information
2024-002: Level of Precision of Review
2024-003: Journal Entry Review
2024-004: Grant Accounting
2024-005: Tracking of Capital Assets

Significant Deficiencies -
2024-006: Procurement and Purchasing Policies
2024-007: Budget Impact on Financial Reporting

Deficiencies other than Material Weaknesses or Significant Deficiencies -
Information technology general control (ITGC) deficiencies:
CD-1: ITGC - Segregation of Duties (SAP)
CD-2: ITGC - Database password policies
CD-3: ITGC - User Access Reviews (AFD Telestaff, APD Telestaff, Tower Billing)
CD-4: ITGC - Privileged Access (AFD TeleStaff, Tower Billing)
CD-5: ITGC - Application Password Policy (AFD TeleStaff)
CD-6: ITGC - Segregation of Duties (AWWU CIS)

Financial reporting control deficiencies:
CD-7: Review and Approval of Payroll
CD-8: Review of Self Insurance Rates
CD-9: Payroll Reconciliations
CD-10: Cash Control Procedures
CD-11: Office of the Mayor Language Access Policy
CD-12: WIC Program
CD-13: AWWU Lock and Key Controls
CD-14: Review of Commitments and Contingencies
CD-15: Internal Service Fund Recovery
CD-16: AHD Child-Care Licensing Program
CD-17: Traffic Engineering Inventory
CD-18: Timely Response to Public Records Request
CD-19: Hydropower Billings and Contract Management

(9) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud or noncompliance. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud or noncompliance. We have no knowledge of any:

(a) Fraud or suspected fraud involving management or involving employees who have significant roles in internal control, whether or not perceived to have a material effect on the financial statements.

(b) Fraud or suspected fraud involving others where the fraud could have a material effect on the financial statements.

(c) Allegations of fraud or suspected fraud affecting Anchorage received in communications from employees, former employees, regulatory agencies, law firms, predecessor accounting firms, or others.

(d) Instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse, whose effects should be considered when preparing the financial statements.

(10) We have no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

(11) The following, where applicable and material, have been properly recorded or disclosed in the financial statements:

(a) The identity of all related parties and all related party relationships and transactions of which we are aware, including revenues, expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.

(b) Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements.

(c) Guarantees, whether written or oral, under which Anchorage is contingently liable.

(d) Significant estimates and material concentrations known to management that are required to be disclosed in accordance with accounting principles generally accepted in the United States of America. In that regard, all accounting estimates that could be material to the financial statements, including key factors and significant assumptions underlying those estimates, have been identified, and we believe the estimates are reasonable in the circumstances The methods, significant assumptions, and the data used in making the accounting estimates and the related disclosures are appropriate to achieve recognition, measurement, and disclosure that is in accordance with accounting principles generally accepted in the United States of America.

(e) The effects of all known actual or possible litigation, claims, and other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America, including:

- Pending or anticipated tax refunds, other potential or pending claims, lawsuits by or against any branch of government or others;
- Written or oral guarantees, endorsements, or unused letters of credit;
- Unusual guarantees; or
- Labor claims or negotiations.

Accounting principles generally accepted in the United States of America require loss contingencies to be accrued if it is probable an asset has been impaired or a liability incurred at the statement of financial position date and the amount of loss can be reasonably estimated. Such contingencies must be disclosed, but may not be accrued, if the loss is reasonably possible (but not probable) or the loss is probable but the amount of loss cannot be reasonably estimated.

(f) Commitments, such as:

- Major capital asset purchase agreements;

- More-than-one-year employment arrangements or contracts with suppliers or customers, or one-year-or-longer term leases;
- Deferred compensation, bonuses, pensions plans, or severance pay; or
- Pending sale or merger of all or a portion of the business or of an interest therein or acquisition of all or a portion of the business, assets or securities of another entity

(g) Joint ventures or other participations, the detailed transactions of which are not carried on our books.

(12) There are no:

(a) Violations or possible violations of budget ordinances, laws or regulations (including those pertaining to adopting, approving, and amending budgets) and provisions of contracts and grant agreements (including the failure to file reports required by regulatory bodies (e.g., EPA, OCC, FDIC, DOL, Medicare, U.S. Customs Service, HIPAA, IRS, Dept. of Commerce, state and municipal authorities), tax or debt limits, and any related debt covenants whose effects could be material to the financial statements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.

(b) Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.

(c) Side agreements or other arrangements (either written or oral) that have not been disclosed to you.

(d) Restrictions of net position or fund balance that were not properly authorized and approved, or reclassifications of net position or fund balance that have not been properly reflected in the financial statements.

(13) Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the statement of financial position date and have been appropriately reduced to their estimated net realizable value.

(14) Anchorage has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

(15) We have appropriately disclosed Anchorage's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position is properly recognized under the policy.

(16) We have complied with all aspects of contractual agreements, including debt covenants, that would have a material effect on the financial statements in the event of noncompliance. We have also complied with the SEC disclosure rules for reporting annual financial information and material events to repositories in accordance with SEC Rule N.240, 15c2-12.

(17) No discussions have taken place with your firm's personnel regarding employment with Anchorage.

(18) We are responsible for compliance with laws, regulations and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds, and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

(19) Components of net position (net investment in capital assets, restricted and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.

(20) Revenues are appropriately classified in the statement of activities within program revenues, contributions, and general revenues. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

(21) You have provided assistance in preparing the standalone financial statements and related footnote disclosures of the Port of Alaska (a major enterprise fund, preparing the standalone financial statements and related footnote disclosures of the Solid Waste Services (major Disposal Utility and nonmajor Refuse Utility), and calculation and adjustments related to grants. In regards to the aforementioned services performed by you, we have: (1) assumed all management responsibilities, (2) designated an individual (within senior management) with suitable skill, knowledge, or experience to oversee the services, (3) evaluated the adequacy and results of the services performed, and (4) accepted responsibility for the results of the services.

(22) We acknowledge our responsibility for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with the applicable criteria.

THE METHODS OF MEASUREMENT OR PRESENTATION HAVE NOT CHANGED FROM THOSE USED IN THE PRIOR PERIOD AND WE HAVE DISCLOSED TO YOU ANY SIGNIFICANT ASSUMPTIONS UNDERLYING THE MEASUREMENT AND PRESENTATION OF THE SUPPLEMENTARY INFORMATION.

(23) We will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and your report thereon.

(24) Required supplementary information is measured and presented in accordance with prescribed guidelines.

(25) We have a process to track the status of audit findings and recommendations.

(26) We have provided our views on your reported findings, conclusions, and recommendations. We are responsible for taking corrective action on audit findings and we are responsible for preparing and implementing a corrective action plan for each audit finding.

(27) We have identified and disclosed to you the findings received for previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

(28) With respect to our participation in multi-employer defined benefit pension and other postemployment benefit (OPEB) plans:

a) We believe that the actuarial assumptions and methods used to measure pension and other postretirement liabilities and costs for financial accounting and disclosure purposes are appropriate in the circumstances.

b) We are unable to determine the possibility of a withdrawal liability in a multiemployer benefit plan.

c) We agree with the findings of specialists in evaluating the net pension liability and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

(29) With respect to the landfill closure and post-closure care cost estimate:

a) We believe that the actuarial assumptions used to measure closure and post-closure costs are appropriate in the circumstances.

b) We agree with the findings of specialists in evaluating the landfill closure and post-closure care cost estimates and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

c) Provision has been made for any material loss that Is probable from environmental remediation liabilities associated with identified contaminated sites. We believe such estimate is reasonable based on available information and that the liabilities and related loss contingencies and the expected outcome of uncertainties have been adequately described in the financial statements.

(30) With respect to the incurred but not reported claims estimate:

a) We believe that the actuarial assumptions used to measure incurred but not reported claims are appropriate in the circumstances.

b) We agree with the findings of specialists in evaluating the incurred but not reported claims estimates and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

c) Provision has been made for any material loss that Is probable from claims liabilities associated with the incurred but not reported claims estimate. We believe such estimate is reasonable based on available information and that the liabilities and related loss contingencies and the expected outcome of uncertainties have been adequately described in the financial statements.

(31) There have been no known or suspected breaches of sensitive information (e.g., personnel files) caused by cyber-attack or other means, or other cybersecurity incidents, where the breach or other incident could have a material effect on the financial statements.

(32) In connection with any electronic presentation of the financial statements and your audit report thereon on our web site, we acknowledge that:

a) We are responsible for the preparation, presentation, and content of the financial statements in the electronic format.

b) If your audit report is presented on our web site, the full financial statements upon which you reported and to which you appended your signed report will be presented.

c) We will clearly indicate in the electronic presentation on our web site the financial information that is subject to your audit report. We will clearly differentiate any information that may also be presented by us on or in connection with our web site that was contained in the published version of the financial statements and other supplementary information, but which is not part of the audited financial statements or other financial information covered by your audit report.

d) We have assessed the security over financial statement information and the audit report presented on our web site, and are satisfied that procedures in place are adequate to ensure the integrity of the information provided. We understand the risk of potential misrepresentation inherent in publishing financial information on our web site through internal failure or external manipulation.

e) If the electronic financial statements are generally made available to the public on our web site, we will include a notification to the reader that such financial statements are presented for convenience and information purposes only, and while reasonable efforts have been made to ensure the integrity of such information, they should not be relied on. A copy of the printed financial statements will be provided on request.

(33) Our annual report comprises the following documents: Introductory Section, Independent Auditor's Report, Basic Financial Statements, Required Supplementary Information, and Supplementary Information.

Such documents are consistent with the financial statements, and do not contain any material misstatements. The final version of the documents that comprise the annual report will be provided to you when available, and prior to our issuance of the documents to any third parties.

(34) Provision has been made for any material loss that is probable from environmental remediation liabilities associated with IDENTIFIED CONTAMINATED SITES. We believe such estimate is reasonable based on available information and that the liabilities and related loss contingencies and the expected outcome of uncertainties have been adequately described in the financial statements.

(35) We have appropriately identified, recorded, and disclosed all leases in accordance with GASB Statement No. 87.

(36) We have appropriately disclosed or recognized conduit debt obligations and/or certain arrangement associated with conduit debt obligations in accordance with GASB Statement No. 91.

(37) We have appropriately identified, recorded, and disclosed public-private and public-public partnerships and availability payment arrangements in accordance with GASB Statement No. 94.

(38) We have appropriately identified, recorded, and disclosed subscription-based information technology arrangements in accordance with GASB Statement No. 96.

(39) We have appropriately measured, recorded, and disclosed compensated absences and other salary-related payments in accordance with GASB Statement No. 101.

(40) We have considered climate-related events and conditions when preparing the financial statements and necessary disclosures, and have communicated to you such matters, if any, and their impact on our financial reporting.

To the best of our knowledge and belief, no events, including instances of noncompliance, have occurred subsequent to the statement of financial position date and through the date of this representation letter, as entered on the first page, that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and responses.

Very truly yours,

William D. Falsey, Chief Administrative Officer

Lance R. Wilber, Chief Fiscal Officer

WDF

Municipality of Anchorage
Attachment A - Schedule of Corrected Misstatements
Fiscal Year 2024 Audit

JE #	Fund	Account	Description	Debit	Credit
1	100	101000-171160	Building Improvements (Contra)	29,141,460.68	
	100	101000-572160	Bldg Improvements > $49,999(Full)		2,949,405.92
	100	101000-152153	Infra Deprec (Full)		448,543,219.22
	100	101000-572230	Office F&F > $4,999 (Full)		1,842.19
	100	101000-202391	CompAbsContrMA	44,601,781.85	
	100	101000-202390	CompAbsPay(CrntPrtn)	1,818,035.01	
	100	101000-301110	INVGFA (Mod Acc)	1,483,484,541.91	
	100	101000-171153	Infra deprec(Contra)	8,285,793.31	
	100	101000-572180	Land Improvements >$50,000 (Full)		363,202.25
	100	101000-301155	InvFA FA Build(Mod)	305,551,049.51	
	100	101000-301190	InvFA Veh(Mod)	14,504,145.29	
	100	101000-501030	Leave Accruals-Full		6,604,436.23
	100	101000-152130	Right of Way-ROW (Full Accrual)		985,960,644.86
	100	101000-171110	Infrastructure >$999999 (Contra)	37,979,468.99	
	100	101000-151210	Computer Equipment (Mod)		2,973,486.83
	100	101000-171140	ArtCollction(Contra)	3,256,500.83	
	100	101000-152180	Land Improvements (Full Accrual)		17,383,791.57
	100	101000-162200	Accumulated Depr Mach&Equip	35,019,355.16	
	100	101000-152155	Buildings (Full Accrual)		305,551,049.51
	100	101000-151250	Intangible - Software (Mod)		6,741,511.66
	100	101000-572200	M&E > $4,999 Except HW & SW (Full)		73,452.83
	100	101000-151160	Building Improvements (Mod)		89,048,544.05
	100	101000-152120	Land&LandRghts(Full)		33,780,129.13
	100	101000-171250	Intangible - Software (Contra)	6,741,511.66	
	100	101000-162160	Accum Depr Bldg Improvement	35,653,391.26	
	100	101000-162155	Accumulated Depr Buildings	280,871,537.23	
	100	101000-162230	Accumulated Depr Office F&F	1,071,306.79	
	100	101000-152230	Office F&F(Full)		1,116,311.26
	100	101000-151180	Land Improvements (Mod)		17,383,791.57
	100	101000-301120	InvFA LandLRght(Mod)	33,780,129.13	
	100	101000-301130	Investment Fixed Asset ROW (Mod)	985,957,929.86	
	100	101000-301210	InvFACompHard(Mod)	2,962,880.01	
	100	101000-301153	InvFA InfraDepr(Mod)	446,280,645.04	
	100	101000-301220	InvFACompSof(Mod)	5,320,507.44	
	100	101000-171190	Vehicles (Contra)	110,759.38	
	100	101000-152220	Computer Software (Full Accrual)		5,320,507.44
	100	101000-162220	Accum Depr Computer Software	5,204,328.76	
	100	101000-151200	Machinery & Equipment (Mod)		35,276,388.26
	100	101000-152200	Mach & Equip(Full)		35,276,388.26
	100	101000-162190	Accumulated Depr Vehicles	14,504,145.29	
	100	101000-151155	Buildings (Mod)		305,551,049.51
	100	101000-171210	Computer Equipment (Contra)	1,892,294.57	
	100	101000-162250	Amortization Intangible - Software	1,649,300.10	
	100	101000-572155	Building > $99,999 (Full)		1,611,087.60
	100	101000-571153	Infra Deprec		1,465,643.87
	100	101000-572999	Loss on Sale of Capital Assets		195,180.75
	100	101000-301200	Investment Fixed Asset M&E (Mod)	35,290,574.26	
	100	101000-301140	Investment Fixed Asset Art (Mod)	22,292,167.73	
	100	101000-399903	Full Accrual Asset Conversions	3,421,334,948.21	
	100	101000-171230	OffFurn&Furn(Contra)	46,846.66	
	100	101000-171220	Computer Software (Contra)	610,057.39	
	100	101000-152110	Infra Non Depr(Full)		1,494,960,374.57
	100	101000-152210	Compt Hardwre (Full)		2,962,323.64
	100	101000-152160	BuildImprov (Full)		89,048,544.05
	100	101000-570230	Office F&F > $4,999		38,125.00
	100	101000-571110	Infrastructure Non Deprec (Contra)		6,448,873.88
	100	101000-572153	Infrastructure Depreciable (Full)		6,865,325.31
	100	101000-399904	Full Accrua AD Conv		566,690,044.59
	100	101000-152250	IntangSoftware(Full)		6,741,511.66
	100	101000-152140	Art Collection(Full)		22,292,167.73
	100	101000-151140	Art & Historical Collection (Mod)		22,292,167.73
	100	101000-570210	Computer HW Purchase>$1,000		325,056.22
	100	101000-572220	Computer SW Purchase>$1,000 (Full)		84,277.00
	100	101000-301230	InvFAFurnFix(Mod)	1,116,311.26	
	100	101000-301180	InvFALandImprv(Mod)	17,383,791.57	
	100	101000-301160	InvFA BuildImpr(Mod)	89,048,544.05	
	100	101000-171120	Land and Land Rights (Contra)	1,874,377.44	

JE #	Fund	Account	Description	Debit	Credit
	100	101000-151230	Office Furniture & Fixtures (Mod)		1,116,311.26
	100	101000-151120	Land and Land Rights (Mod)		33,780,129.13
	100	101000-151220	Computer Software (Mod)		5,306,507.44
	100	101000-572250	Intangible - Software (Full)		674,151.18
	100	101000-301250	InvFAIntgSftwre(Mod)	5,370,407.41	
	100	101000-171130	Right of Way-ROW (Contra)	11,343.80	
	100	101000-151153	Infrastructure - Depreciable (Mod)		448,543,219.22
	100	101000-171200	Machinery & Equipment (Contra)	732,756.62	
	100	101000-162180	Accumulated Depr Land Impr	12,364,071.26	
	100	101000-152190	Vehicles (Full Accrual)		14,504,145.29
	100	101000-570220	Computer SW Purchase>$1,000		26,500.00
	100	101000-570170	Leasehold Improvements		5,000.00
	100	101000-572210	Computer HW Purchase>$1,000 (Full)		269,467.49
	100	101000-305080	Net Position		151,641,798.34
	100	101000-151130	Right of Way (ROW) (Mod)		985,960,644.86
	100	101000-162153	Accumulated Depr Infrastructure	277,934,601.76	
	100	101000-151190	Vehicles (Mod)		14,504,145.29
	100	101000-151110	Infrastructure >$999999 (Mod)		1,494,960,374.57
	100	101000-162210	Accum Depr Comp Equip	2,158,651.74	
			PBC Management top side entry to adjust for long term assets and long term liabilities within modified accrual trial balance		
2	100	101000-152210	Compt Hardwre (Full)		11,163.19
	100	101000-101240	General Cash Pool Equity		13,058,497.00
	100	101000-571220	CompSW Purch>$1,000		14,000.00
	100	101000-305080	Net Position	309,629.42	
	100	101000-201000	Accounts Payable	5,184.17	
	100	101000-201020	Accounts Payable Manual Accruals		1,051.00
	100	101000-305070	Fund Balance - Unreserved		1,041,212.69
	100	101000-590200	M&E < $5,000 Except HW & SW		8,560.00

Municipality of Anchorage
Attachment A - Schedule of Corrected Misstatements
Fiscal Year 2024 Audit

JE #	Fund	Account	Description	Debit	Credit
	100	101000-107010	Due from other MUNI Fund		15,772,235.65
	100	101000-171153	Infra deprec(Contra)	3,375.83	
	100	101000-104519	Misc Accts Receivable (Non SAP AR)	55,067.40	
	100	101000-572155	Building > $99,999 (Full)		251,346.17
	100	101000-140010	AdvtoMUNIFndLTLnsRec	29,770,808.88	
	100	101000-152220	Computer Software (Full Accrual)	14,000.00	
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
3	205	205000-305080	Net Position		400.89
	205	205000-151120	Land and Land Rights (Mod)		73,821.00
	205	205000-202390	CompAbsPay(CrntPrtn)	509.87	
	205	205000-171120	Land and Land Rights (Contra)	73,821.00	
	205	205000-152120	Land&LandRghts(Full)		73,821.00
	205	205000-301120	InvFA LandLRght(Mod)	73,821.00	
	205	205000-501030	Leave Accruals-Full		108.98
			PBC Management top side entry to adjust for long term assets and long term liabilities within modified accrual trial balance		
4	205	205000-305080	Net Position		605.06
	205	205000-305070	Fund Balance - Unreserved	605.06	
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
5	271	271000-101240	General Cash Pool Equity		220,881.06
	100	163000-101240	General Cash Pool Equity		12,251,187.31
	100	163000-202700	Due To Areawide	12,251,187.31	
	330000	330000-107010	Due from Other MUNI Funds		598,563.16
	241	241900-101240	General Cash Pool Equity		1,190,713.83
	100	110000-101240	General Cash Pool Equity		3,404.19
	100	131000-101240	General Cash Pool Equity		248,882.56
	281	281000-202700	Due To Areawide	33,135.20	
	100	110000-202700	Due to Areawide	3,404.19	
	330000	330000-101240	General Cash Pool Equity	598,563.16	
	100	165000-101240	General Cash Pool Equity		177,157.86
	100	151000-107010	Due from other MUNI Fund	349,680.60	
	281	281000-101240	General Cash Pool Equity		33,135.20
	100	131000-107010	Due from other MUNI Fund	248,882.56	
	100	165000-202700	Due To Areawide	177,157.86	
	271	271000-202700	Due To Areawide	220,881.06	
	241	241900-202700	Due To Areawide	1,190,713.83	
	100	151000-101240	General Cash Pool Equity		349,680.60
			PBC Entry - Negative Cash Adjustment 2024		

JE #	Fund	Account	Description	Debit	Credit
6	206	206000-171210	Computer Equipment (Contra)	19,347.08	
	206	206000-202390	CompAbsPay(CrntPrtn)	35,823.73	
	206	206000-301190	InvFA Veh(Mod)	123,270.00	
	206	206000-202391	CompAbsContrMA	494,476.21	
	206	206000-501030	Leave Accruals-Full		144,857.18
	206	206000-171220	Computer Software (Contra)	2,640.00	
	206	206000-152190	Vehicles (Full Accrual)		123,270.00
	206	206000-151190	Vehicles (Mod)		123,270.00
	206	206000-162190	Accumulated Depr Vehicles	55,764.99	
	206	206000-151220	Computer Software (Mod)		2,640.00
	206	206000-151210	Computer Equipment (Mod)		16,448.70
	206	206000-305080	Net Position		430,762.56
	206	206000-572190	Vehicles > $4,999 (Full)		17,610.00
	206	206000-171190	Vehicles (Contra)	123,270.00	
	206	206000-162220	Accum Depr Computer Software	1,892.00	
	206	206000-162210	Accum Depr Comp Equip	5,958.83	
	206	206000-152210	Compt Hardwre (Full)		16,448.70
	206	206000-572210	Computer HW Purchase>$1,000 (Full)		3,056.40
	206	206000-301220	InvFACompSof(Mod)	2,640.00	
	206	206000-301210	InvFACompHard(Mod)	16,448.70	
	206	206000-152220	Computer Software (Full Accrual)		2,640.00
	206	206000-572220	Computer SW Purchase>$1,000 (Full)		528.00
			PBC Management top side entry to adjust for long term assets and long term liabilities within modified accrual trial balance		
7	206	206000-305080	Net Position	1,079.87	
	206	206000-305070	Fund Balance - Unreserved		1,079.87
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
8	485	485900-110030	Intergovernmental Rcbles	0.43	
	241	241900-110030	Intergovernmental Rcbles	2,407,965.47	
	580	580900-110030	Intergovernmental Rcbles	0.15	
	241	241900-405100	Federal Grant Revenue-Direct		2,456,087.03
	231	231900-203100	Unearned Revenue	1,176,592.76	
	231	231900-405150	State Grant Rev-Pass Thru		364,742.23
	231	231900-405010	State Grant Revenue-Direct		200,803.02
	241	241900-203100	Unearned Revenue	48,121.56	
	580	580910-405100	Federal Grant Revenue-Direct		157,034.25
	580	580900-405100	Federal Grant Revenue-Direct		0.15
	461	461900-405150	State Grant Rev-Pass Thru	1,555.92	
	461	461900-110030	Intergovernmental Rcbles		1,555.92
	485	485900-405100	Federal Grant Revenue-Direct		0.43
	231	231900-110030	Intergovernmental Rcbles		611,047.51
	580	580910-110030	Intergovernmental Rcbles	157,034.25	
	409	409900-110030	Intergovernmental Rcbles		0.02
	409	409900-405010	State Grant Revenue-Direct	0.02	
			PBC Entry - 2024 Grant Reconciliation Controller 2024 Grant Reconciliation Adjustments to correct Balances		

JE #	Fund	Account	Description	Debit	Credit
9	221	221000-305080	Net Position	0.03	
	221	221000-305070	Fund Balance - Unreserved		0.03
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
10	231	231801-110030	Intergovernmental Rcbles	133,228.36	
	231	231801-202700	Due To Areawide	215,478.54	
	231	231801-405100	Federal Grant Revenue-Direct		261,530.18
	231	231801-405010	State Grant Revenue-Direct		87,176.72
			Management entry to Record FEMA AR and Revenue for 2024 (PWS 312 & 352)		
11	231	231900-152153	Infra Deprec (Full)		60,762.86
	231	231900-151147	CWIP (Mod)	6,151.24	
	231	231900-162210	Accum Depr Comp Equip	177,555.66	
	231	231900-151200	Machinery & Equipment (Mod)		1,342,841.02
	231	231900-301147	Investment Fixed Asset CIP (Mod)		6,151.24
	231	231900-501030	Leave Accruals-Full		523,883.40
	231	231900-152147	CWIP (Full)	6,151.24	
	231	231900-171210	Computer Equipment (Contra)	218,435.19	
	231	231900-571147	CWIP (Contra)	6,151.24	
	231	231900-202390	CompAbsPay(CrntPrtn)	884,000.96	
	231	231900-305080	Net Position		4,427,877.47
	231	231900-301190	InvFA Veh(Mod)	388,979.50	
	231	231900-162160	Accum Depr Bldg Improvement	178.71	
	231	231900-152210	Compt Hardwre (Full)		250,869.15
	231	231900-572210	Computer HW Purchase>$1,000 (Full)		49,594.68
	231	231900-572160	Bldg Improvements > $49,999(Full)		25.23
	231	231900-301200	Investment Fixed Asset M&E (Mod)	1,342,841.02	
	231	231900-152160	BuildImprov (Full)		756.97
	231	231900-171147	CWIP (Contra)		6,151.24
	231	231900-171190	Vehicles (Contra)	388,979.50	
	231	231900-151160	Building Improvements (Mod)		756.97
	231	231900-799900	CWIP Transfer Account		6,151.24
	231	231900-301210	InvFACompHard(Mod)	252,070.78	
	231	231900-301153	InvFA InfraDepr(Mod)	21,224.88	
	231	231900-162190	Accumulated Depr Vehicles	295,594.76	
	231	231900-151210	Computer Equipment (Mod)		250,869.15
	231	231900-151190	Vehicles (Mod)		388,979.50
	231	231900-171200	Machinery & Equipment (Contra)	1,342,841.02	
	231	231900-152200	Mach & Equip(Full)		1,342,841.02
	231	231900-572200	M&E > $4,999 Except HW & SW (Full)		191,834.45
	231	231900-171160	Building Improvements (Contra)	756.97	
	231	231900-151153	Infrastructure - Depreciable (Mod)		60,762.86
	231	231900-571210	CompHW Purch>$1,000		18,037.99
	231	231900-572153	Infrastructure Depreciable (Full)		1,215.26
	231	231900-572999	Loss on Sale of Capital Assets		1,361.40
	231	231900-572190	Vehicles > $4,999 (Full)		55,568.50

JE #	Fund	Account	Description	Debit	Credit
	231	231900-202391	CompAbsContrMA	3,310,675.76	
	231	231900-162153	Accumulated Depr Infrastructure	5,227.30	
	231	231900-171153	Infra deprec(Contra)	60,762.86	
	231	231900-301160	InvFA BuildImpr(Mod)	756.97	
	231	231900-162200	Accumulated Depr Mach&Equip	666,935.54	
	231	231900-152190	Vehicles (Full Accrual)		388,979.50
			PBC Management top side entry to adjust for long term assets and long term liabilities within modified accrual trial balance		
12	245	245021-101240	General Cash Pool Equity	58,673.58	
	100	165000-101240	General Cash Pool Equity	354,315.72	
	245	245014-440080	UnRlzd Gns&Lss Invs		99,745.24
	100	110000-202700	Due to Areawide		6,808.38
	245	245711-102055	Investments Other		34,500.00
	245	245011-101240	General Cash Pool Equity	335,595.00	
	100	110000-101240	General Cash Pool Equity	6,808.38	
	245	245016-440080	UnRlzd Gns&Lss Invs		26,403.28
	245	245019-101240	General Cash Pool Equity		23,510.00
	401	401100-101240	General Cash Pool Equity		81,425.88
	245	245010-440080	UnRlzd Gns&Lss Invs		837.00
	271	271000-202700	Due To Areawide		441,762.12
	241	241900-101240	General Cash Pool Equity	2,381,427.66	
	245	245014-101240	General Cash Pool Equity	99,745.24	
	100	163000-101240	General Cash Pool Equity	24,502,374.62	
	245	245711-101240	General Cash Pool Equity	34,500.00	
	245	245015-440080	UnRlzd Gns&Lss Invs		35,204.07
	281	281000-101240	General Cash Pool Equity	66,270.40	
	401	401100-107010	Due from other MUNI Fund	81,425.88	
	231	231801-107010	Due from other MUNI Fund	742,746.46	
	410	410100-202700	Due to Areawide		81,425.88
	100	165000-202700	Due To Areawide		354,315.72
	100	163000-202700	Due To Areawide		24,502,374.62
	231	231801-101240	General Cash Pool Equity		742,746.46
	245	245016-101240	General Cash Pool Equity	26,403.28	
	245	245010-101240	General Cash Pool Equity	837.00	
	241	241900-202700	Due To Areawide		2,381,427.66
	245	245015-101240	General Cash Pool Equity	35,204.07	
	271	271000-101240	General Cash Pool Equity	441,762.12	
	245	245011-440080	UnRlzd Gns&Lss Invs		335,595.00
	607	607000-205010	AdvFrmOtherFunds	1,843,027.98	
	607	607000-101240	General Cash Pool Equity		1,843,027.98
	245	245017-101240	General Cash Pool Equity	105,612.55	
	410	410100-101240	General Cash Pool Equity	81,425.88	
	245	245017-440080	UnRlzd Gns&Lss Invs		105,612.55
	245	245019-440080	UnRlzd Gns&Lss Invs	23,510.00	
	281	281000-202700	Due To Areawide		66,270.40
	245	245021-440080	UnRlzd Gns&Lss Invs		58,673.58
			PBC AJE for Cash and Investment Footnote		

JE #	Fund	Account	Description	Debit	Credit
13	241	241900-162200	Accumulated Depr Mach&Equip	107,171.75	
	241	241900-572190	Vehicles > $4,999 (Full)		49,135.35
	241	241900-152155	Buildings (Full Accrual)		68,007.36
	241	241900-572210	Computer HW Purchase>$1,000 (Full)		2,810.68
	241	241900-572200	M&E > $4,999 Except HW & SW (Full)		105,626.11
	241	241900-301200	Investment Fixed Asset M&E (Mod)	1,664,820.33	
	241	241900-152200	Machinery & Equipment (Full Accrual)		1,746,551.78
	241	241900-171190	Vehicles (Contra)	1,577,787.94	
	241	241900-151155	Buildings (Mod)		68,007.36
	241	241900-571210	Computer HW Purchase>$1,000 (Contra)		2,528.27
	241	241900-571200	M&E > $4,999 Except HW & SW (Contra)		1,726,594.70
	241	241900-571190	Vehicles > $4,999 (Contra)		100,768.75
	241	241900-572155	Building > $99,999 (Full)		2,266.91
	241	241900-305080	Net Position		1,165,015.00
	241	241900-162155	Accumulated Depr Buildings	13,790.37	
	241	241900-162190	Accumulated Depr Vehicles	53,557.96	
	241	241900-501030	Leave Accruals (Full Accrual Funds)		109,228.54
	241	241900-171200	Machinery & Equipment (Contra)	3,264,645.28	
	241	241900-171155	Buildings (Contra)	68,007.36	
	241	241900-301210	Investment Fixed Asset Computer Hardware (Mod)	15,502.35	
	241	241900-151210	Computer Equipment (Mod)		15,502.35
	241	241900-202390	Compensated Absences Payable (Current Portion)		199,769.62
	241	241900-301155	Investment Fixed Asset Building (Mod)	68,007.36	
	241	241900-152210	Computer Hardware & Equipment (Full Accrual)		15,502.35
	241	241900-202391	Compensated Absences-Mod Accrual Contra	682,308.62	
	241	241900-151190	Vehicles (Mod)		411,126.64
	241	241900-151200	Machinery & Equipment (Mod)		1,746,551.78
	241	241900-152190	Vehicles (Full Accrual)		411,126.64
	241	241900-301190	Investment Fixed Asset Vehicles (Mod)	411,126.64	
	241	241900-171210	Computer Equipment (Contra)	15,502.35	
	241	241900-162210	Accum Depr Comp Equip	3,891.88	
			PBC Management top side entry to adjust for long term assets and long term liabilities within modified accrual trial balance		
14	202	202010-101240	General Cash Pool Equity	7,582,948.26	
	202	202010-305070	Fund Balance - Unreserved		7,582,948.26
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
15	202	202030-305070	Fund Balance - Unreserved	10,105,712.04	
	202	202030-101240	General Cash Pool Equity		10,105,712.04
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
16	231	231801-107010	Due from other MUNI Fund		742,746.46
	231	231801-305100	Equity for Rev & Exp Accts Used by all Fund Types	742,746.46	
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		

JE #	Fund	Account	Description	Debit	Credit
17	245	245010-440080	UnRlzd Gns&Lss Invs	837.00	
	245	245010-101240	General Cash Pool Equity	903.75	
	245	245010-305070	Fund Balance - Unreserved		1,740.75
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
18	245	245011-440080	UnRlzd Gns&Lss Invs	335,595.00	
	245	245011-101240	General Cash Pool Equity	319,500.00	
	245	245011-305070	Fund Balance - Unreserved		655,095.00
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
19	245	245014-440080	UnRlzd Gns&Lss Invs	99,745.24	
	245	245014-101240	General Cash Pool Equity	57,182.00	
	245	245014-305070	Fund Balance - Unreserved		156,927.24
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
20	245	245015-305070	Fund Balance - Unreserved		55,386.07
	245	245015-101240	General Cash Pool Equity	20,182.00	
	245	245015-440080	UnRlzd Gns&Lss Invs	35,204.07	
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
21	245	245016-440080	UnRlzd Gns&Lss Invs	26,403.28	
	245	245016-305070	Fund Balance - Unreserved		41,539.28
	245	245016-101240	General Cash Pool Equity	15,136.00	
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
22	245	245017-101240	General Cash Pool Equity	60,546.00	
	245	245017-305070	Fund Balance - Unreserved		166,158.55
	245	245017-440080	UnRlzd Gns&Lss Invs	105,612.55	
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
23	245	245019-305070	Fund Balance - Unreserved	319,158.00	
	245	245019-101240	General Cash Pool Equity		295,648.00
	245	245019-440080	UnRlzd Gns&Lss Invs		23,510.00
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
24	245	245021-440080	UnRlzd Gns&Lss Invs	58,673.58	
	245	245021-101240	General Cash Pool Equity	33,637.00	
	245	245021-305070	Fund Balance - Unreserved		92,310.58
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		

Municipality of Anchorage
Attachment A - Schedule of Corrected Misstatements
Fiscal Year 2024 Audit

JE #	Fund	Account	Description	Debit	Credit
25	202	202020-101240	General Cash Pool Equity	2,522,763.78	
	202	202020-305070	Fund Balance - Unreserved		2,522,763.78
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
26	221	221000-570220	Computer SW Purchase>$1,000		3,500.00
	221	221000-572999	Loss on Sale of Capital Assets		0.03
	221	221000-501030	Leave Accruals-Full		11,187.09
	221	221000-162220	Accum Depr Computer Software	175.00	
	221	221000-151180	Land Improvements (Mod)		474,397.33
	221	221000-171210	Computer Equipment (Contra)	3,619.84	
	221	221000-162155	Accumulated Depr Buildings	153,467.25	
	221	221000-152180	Land Improvements (Full Accrual)		474,397.33
	221	221000-202391	CompAbsContrMA	102,284.63	
	221	221000-301220	InvFACompSof(Mod)	3,500.00	
	221	221000-301155	InvFA FA Build(Mod)	415,400.00	
	221	221000-301120	InvFA LandLRght(Mod)	51,815,315.68	
	221	221000-162210	Accum Depr Comp Equip	1,592.23	
	221	221000-151200	Machinery & Equipment (Mod)		3,150.00
	221	221000-572210	Computer HW Purchase>$1,000 (Full)		723.97
	221	221000-301200	Investment Fixed Asset M&E (Mod)	3,150.00	
	221	221000-162200	Accumulated Depr Mach&Equip	3,150.00	
	221	221000-152210	Compt Hardwre (Full)		3,619.84
	221	221000-152200	Mach & Equip(Full)		3,150.00
	221	221000-152155	Buildings (Full Accrual)		415,400.00
	221	221000-152120	Land&LandRghts(Full)		52,040,015.68
	221	221000-202390	CompAbsPay(CrntPrtn)	8,060.35	
	221	221000-399903	Full Accrual Asset Conversions	51,682,302.96	
	221	221000-305080	Net Position	830,880.44	
	221	221000-151220	Computer Software (Mod)		3,500.00
	221	221000-151120	Land and Land Rights (Mod)		52,040,015.68
	221	221000-399904	Full Accrua AD Conv		160,218.26
	221	221000-301210	InvFACompHard(Mod)	3,619.84	
	221	221000-171120	Land and Land Rights (Contra)	342,422.73	
	221	221000-162180	Accumulated Depr Land Impr	238,941.54	
	221	221000-151210	Computer Equipment (Mod)		3,619.84
	221	221000-151155	Buildings (Mod)		415,400.00
	221	221000-572180	Land Improvements >$50,000 (Full)		15,963.10
	221	221000-572155	Building > $99,999 (Full)		13,846.67
	221	221000-301180	InvFALandImprv(Mod)	474,397.33	
	221	221000-171220	Computer Software (Contra)	3,500.00	
	221	221000-152220	Computer Software (Full Accrual)		3,500.00
	221	221000-572220	Computer SW Purchase>$1,000 (Full)		175.00
			PBC Management top side entry to adjust for long term assets and long term liabilities within modified accrual trial balance		
27	580	580000-440045	Lease Interest Income GASB 87		1,874.48
	100	106000-460100	Other Fin Source Lease GASB 87		220.75
	580	580000-408516	Lease Revenue GASB 87 Airport		5,196.48
	100	141000-571240	IntangR to U GASB 87	214,883.09	
	100	141000-580085	Lease Principal GASB 87	2,162.91	
	580	580000-104640	ST Lease A/R	4,529.67	
	580	580000-110049	Interest Receivable Leases GASB 87	139.34	
	580	580000-125030	LT Lease A/R	59,045.83	
	580	580000-208650	Dfrd Inflow Leases		62,791.24
	100	106000-580086	Lease Interest Expense GASB 87	2.18	
	100	106000-580085	Lease Principal GASB 87	165.31	
	100	106000-571240	IntangR to U GASB 87	220.75	
	100	141000-580086	Lease Interest Expense GASB 87	1,029.77	
	100	141000-460100	Other Fin Source Lease GASB 87		214,883.09
	580	580000-560090	Lease Payment Adjustment GASB 87	6,147.36	
	100	106000-550080	Public Utility Services		167.49
	100	141000-540280	Rentals		3,192.68
			PBC GASB 87 Adjustments		

JE #	Fund	Account	Description	Debit	Credit
28	401	401100-151130	Right of Way (ROW) (Mod)		850.00
	401	401100-305080	Net Position		5,229,835.08
	401	401100-301210	InvFACompHard(Mod)	2,208,045.39	
	401	401100-162200	Accumulated Depr Mach&Equip	2,348,538.43	
	401	401100-162160	Accum Depr Bldg Improvement	489,833.54	
	401	401100-171210	Computer Equipment (Contra)	1,385,471.38	
	401	401100-151210	Computer Equipment (Mod)		2,208,045.39
	401	401100-572160	Bldg Improvements > $49,999(Full)		150,855.78
	401	401100-572230	Office F&F > $4,999 (Full)		63,468.81
	401	401100-572190	Vehicles > $4,999 (Full)		539,515.90
	401	401100-301153	InvFA InfraDepr(Mod)	79,235.60	
	401	401100-162153	Accumulated Depr Infrastructure	1,584.71	
	401	401100-162230	Accumulated Depr Office F&F	425,450.12	
	401	401100-162210	Accum Depr Comp Equip	1,328,677.81	
	401	401100-571200	M&E > $4,999		131,308.92
	401	401100-572200	M&E > $4,999 Except HW & SW (Full)		806,438.47
	401	401100-151147	CWIP (Mod)		585,702.51
	401	401100-171147	CWIP (Contra)	4,576,991.64	
	401	401100-152190	Vehicles (Full Accrual)		4,818,194.53
	401	401100-152130	Right of Way-ROW (Full Accrual)		850.00
	401	401100-799900	CWIP Transfer Account	1,183,596.95	
	401	401100-571147	CWIP (Contra)		401,441.28
	401	401100-301160	InvFA BuildImpr(Mod)	4,599,530.81	
	401	401100-301147	Investment Fixed Asset CIP (Mod)	580,476.51	
	401	401100-301220	InvFACompSof(Mod)	183,100.11	
	401	401100-152220	Computer Software (Full Accrual)		183,100.11
	401	401100-152147	CWIP (Full)		585,702.51
	401	401100-152153	Infra Deprec (Full)		79,235.60
	401	401100-151160	Building Improvements (Mod)		4,599,530.81
	401	401100-151220	Computer Software (Mod)		183,100.11
	401	401100-572210	Computer HW Purchase>$1,000 (Full)		441,609.08
	401	401100-301230	InvFAFurnFix(Mod)	444,281.73	
	401	401100-171190	Vehicles (Contra)	3,476,756.59	
	401	401100-151153	Infrastructure - Depreciable (Mod)		79,235.60
	401	401100-171230	OffFurn&Furn(Contra)	64,347.53	
	401	401100-171220	Computer Software (Contra)	275,465.75	
	401	401100-151190	Vehicles (Mod)		4,818,194.53
	401	401100-151230	Office Furniture & Fixtures (Mod)		444,281.73
	401	401100-572153	Infrastructure Depreciable (Full)		1,584.71
	401	401100-202390	CompAbsPay(CrntPrtn)	21,036.99	
	401	401100-301200	Investment Fixed Asset M&E (Mod)	5,732,565.36	
	401	401100-171160	Building Improvements (Contra)	3,939,040.34	
	401	401100-152160	BuildImprov (Full)		4,599,530.81
	401	401100-162190	Accumulated Depr Vehicles	2,375,455.99	
	401	401100-571190	Vehicles > $4,999 (Contra)		589,382.00
	401	401100-571160	Bldg Imprv >$49,999		61,464.75
	401	401100-501030	Leave Accruals-Full		3,083.34
	401	401100-152210	Compt Hardwre (Full)		2,208,045.39
	401	401100-151200	Machinery & Equipment (Mod)		5,732,565.36
	401	401100-152200	Mach & Equip(Full)		5,732,565.36
	401	401100-152230	Office F&F(Full)		444,281.73
	401	401100-171130	Right of Way-ROW (Contra)	850.00	
	401	401100-301190	InvFA Veh(Mod)	4,818,194.53	
	401	401100-301130	Investment Fixed Asset ROW (Mod)	850.00	
	401	401100-162220	Accum Depr Computer Software	158,673.94	
	401	401100-171153	Infra deprec(Contra)	79,235.60	
	401	401100-171200	Machinery & Equipment (Contra)	4,945,712.85	
			PBC Management top side entry to adjust for long term assets and long term liabilities within modified accrual trial balance		
29	401	401800-171153	Infra deprec(Contra)	251,346.17	
	401	401800-162155	Accumulated Depr Buildings		251,346.17
			PBC - Management Entry - 2023 Entry not posted to correct GL account - will be corrected in 2023		

Municipality of Anchorage
Attachment A - Schedule of Corrected Misstatements
Fiscal Year 2024 Audit

JE #	Fund	Account	Description	Debit	Credit
30	401	401800-202391	CompAbsContrMA	81.28	
	401	401800-301160	InvFA BuildImpr(Mod)	4,872,595.20	
	401	401800-301120	InvFA LandLRght(Mod)	1,281,545.55	
	401	401800-162230	Accumulated Depr Office F&F	61,070.94	
	401	401800-152210	Compt Hardwre (Full)		96,157.15
	401	401800-171200	Machinery & Equipment (Contra)	2,099,080.32	
	401	401800-571140	Art Objects > $4,999 (Contra)		8,687.50
	401	401800-572155	Building > $99,999 (Full)		67,602.31
	401	401800-571160	Bldg Imprv >$49,999		156,990.25
	401	401800-305080	Net Position		12,549,855.66
	401	401800-151120	Land and Land Rights (Mod)		1,281,545.55
	401	401800-162155	Accumulated Depr Buildings	1,148,206.29	
	401	401800-151230	Office Furniture & Fixtures (Mod)		73,022.00
	401	401800-572200	M&E > $4,999 Except HW & SW (Full)		369,736.20
	401	401800-571220	CompSW Purch>$1,000		66,250.23
	401	401800-572220	Computer SW Purchase>$1,000 (Full)		47,211.28
	401	401800-501030	Leave Accruals-Full		8,350.18
	401	401800-151200	Machinery & Equipment (Mod)		3,047,178.80
	401	401800-171230	OffFurn&Furn(Contra)	73,022.00	
	401	401800-171155	Buildings (Contra)	16,136,908.90	
	401	401800-151155	Buildings (Mod)		26,068,454.45
	401	401800-301230	InvFAFurnFix(Mod)	73,022.00	
	401	401800-301220	InvFACompSof(Mod)	680,826.52	
	401	401800-301140	Investment Fixed Asset Art (Mod)	17,375.00	
	401	401800-171140	ArtCollction(Contra)	8,687.50	
	401	401800-171147	CWIP (Contra)	21,958,967.68	
	401	401800-152180	Land Improvements (Full Accrual)		8,858.05
	401	401800-151147	CWIP (Mod)		1,215,545.26
	401	401800-152230	Office F&F(Full)		73,022.00
	401	401800-301170	InvFALsehldImpv(Mod)	1,631,803.75	
	401	401800-171160	Building Improvements (Contra)	3,624,306.18	
	401	401800-171220	Computer Software (Contra)	434,202.62	
	401	401800-152147	CWIP (Full)		1,215,545.26
	401	401800-151170	Leasehold Improvements (Mod)		1,631,803.75
	401	401800-162180	Accumulated Depr Land Impr	2,169.84	
	401	401800-301210	InvFACompHard(Mod)	96,157.15	
	401	401800-301155	InvFA FA Build(Mod)	26,068,454.45	
	401	401800-301180	InvFALandImprv(Mod)	8,858.05	
	401	401800-162200	Accumulated Depr Mach&Equip	2,263,480.54	
	401	401800-151180	Land Improvements (Mod)		8,858.05
	401	401800-162170	Accum Depr Leasehold Improvs	295,803.56	
	401	401800-162220	Accum Depr Computer Software	474,195.61	
	401	401800-152170	LeaseImprov (Full)		1,631,803.75
	401	401800-301147	Investment Fixed Asset CIP (Mod)	1,142,643.29	
	401	401800-301200	Investment Fixed Asset M&E (Mod)	3,047,178.80	
	401	401800-171120	Land and Land Rights (Contra)	1,281,545.55	
	401	401800-162160	Accum Depr Bldg Improvement	803,358.36	
	401	401800-151220	Computer Software (Mod)		680,826.52
	401	401800-151160	Building Improvements (Mod)		4,867,341.23
	401	401800-152160	BuildImprov (Full)		4,867,341.23
	401	401800-171170	Leasehold Improvements (Contra)	1,372,038.73	
	401	401800-151140	Art & Historical Collection (Mod)		17,375.00
	401	401800-152220	Computer Software (Full Accrual)		680,826.52
	401	401800-799900	CWIP Transfer Account	1,506,980.84	
	401	401800-572160	Bldg Improvements > $49,999(Full)		157,922.64
	401	401800-571147	CWIP (Contra)		1,082,899.80
	401	401800-572180	Land Improvements >$50,000 (Full)		306.33
	401	401800-572230	Office F&F > $4,999 (Full)		10,431.71
	401	401800-171180	Land Improvements (Contra)	8,858.05	
	401	401800-171210	Computer Equipment (Contra)	129,150.81	
	401	401800-152140	Art Collection(Full)		17,375.00
	401	401800-151210	Computer Equipment (Mod)		96,157.15
	401	401800-152155	Buildings (Full Accrual)		26,068,454.45
	401	401800-571200	M&E > $4,999		192,153.06
	401	401800-572170	Leasehold Improvements (Full)		54,393.46
	401	401800-572210	Computer HW Purchase>$1,000 (Full)		2,601.48
	401	401800-202390	CompAbsPay(CrntPrtn)	55,460.51	

JE #	Fund	Account	Description	Debit	Credit
	401	401800-152200	Mach & Equip(Full)		3,047,178.80
	401	401800-162210	Accum Depr Comp Equip	93,571.74	
	401	401800-152120	Land&LandRghts(Full)		1,281,545.55
			PBC Management top side entry to adjust for long term assets and long term liabilities within modified accrual trial balance		
31	401	401800-101240	General Cash Pool Equity		251,346.17
	401	401800-162155	Accumulated Depr Buildings	251,346.17	
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
32	419	419800-305080	Net Position		679,209.49
	419	419800-151200	Machinery & Equipment (Mod)		81,356.22
	419	419800-301153	InvFA InfraDepr(Mod)	9,051,549.57	
	419	419800-152147	CWIP (Full)		3,226,712.62
	419	419800-151130	Right of Way (ROW) (Mod)		43.00
	419	419800-202390	CompAbsPay(CrntPrtn)	9,374.94	
	419	419800-151153	Infrastructure - Depreciable (Mod)		9,051,549.57
	419	419800-301147	Investment Fixed Asset CIP (Mod)	3,226,712.62	
	419	419800-501030	Leave Accruals-Full		188.18
	419	419800-152200	Mach & Equip(Full)		81,356.22
	419	419800-571147	CWIP (Contra)		3,005,240.56
	419	419800-571153	Infra Deprec		37,811.52
	419	419800-301130	Investment Fixed Asset ROW (Mod)	43.00	
	419	419800-171147	CWIP (Contra)	3,876,259.34	
	419	419800-152130	Right of Way-ROW (Full Accrual)		43.00
	419	419800-572153	Infrastructure Depreciable (Full)		197,081.07
	419	419800-301200	Investment Fixed Asset M&E (Mod)	81,356.22	
	419	419800-171130	Right of Way-ROW (Contra)	43.00	
	419	419800-162200	Accumulated Depr Mach&Equip	47,457.81	
	419	419800-572200	M&E > $4,999 Except HW & SW (Full)		11,622.32
	419	419800-162153	Accumulated Depr Infrastructure	831,268.31	
	419	419800-152153	Infra Deprec (Full)		8,908,685.78
	419	419800-171153	Infra deprec(Contra)	8,296,950.58	
	419	419800-151147	CWIP (Mod)		3,226,712.62
	419	419800-171200	Machinery & Equipment (Contra)	81,356.22	
	419	419800-799900	CWIP Transfer Account	3,005,240.56	
			PBC Management top side entry to adjust for long term assets and long term liabilities within modified accrual trial balance		
33	419	419800-152153	Infra Deprec (Full)		142,863.79
	419	419800-101240	General Cash Pool Equity	142,863.79	
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
34	271	271000-403010	Assessment Collections	199,915.81	
	580	580910-110030	Intergovernmental Rcbles	30.00	
	580	580910-305080	Net Position		30.00
	461	461100-570200	M&E > $4,999 Except HW & SW	12,490.00	
	441	441100-570220	Computer SW Purchase>$1,000		1,602.53
	231	231900-540640	Contractual Svcs Other		1,285.27
	231	231900-570210	Computer HW Purchase>$1,000		836.78
	461	461100-571200	M&E > $4,999 Except HW & SW (Contra)		12,490.00
	441	441100-570210	Computer HW Purchase>$1,000	1,602.53	
	231	231900-590210	Computer HW Purchase < $1,000	2,122.05	
	271	271000-200006	Undistributed Cash		199,915.81
			Interfund Reconciliation AJE		
35	441	441100-171110	Infrastructure >$999999 (Contra)	3,288,843.88	
	441	441100-151200	Machinery & Equipment (Mod)		402,657.60
	441	441100-501030	Leave Accruals-Full		276,324.15

JE #	Fund	Account	Description	Debit	Credit
	441	441100-152160	BuildImprov (Full)		224,432.21
	441	441100-151220	Computer Software (Mod)		84,951.43
	441	441100-571210	CompHW Purch>$1,000		6,510.71
	441	441100-301210	InvFACompHard(Mod)	46,993.40	
	441	441100-152130	Right of Way-ROW (Full Accrual)		5,402,703.82
	441	441100-171200	Machinery & Equipment (Contra)	1,117,506.36	
	441	441100-171153	Infra deprec(Contra)	39,165,373.66	
	441	441100-171147	CWIP (Contra)	24,759,585.72	
	441	441100-162220	Accum Depr Computer Software	20,293.47	
	441	441100-572210	Computer HW Purchase>$1,000 (Full)		4,237.64
	441	441100-151130	Right of Way (ROW) (Mod)		5,402,703.82
	441	441100-151155	Buildings (Mod)		980,749.19
	441	441100-151210	Computer Equipment (Mod)		46,993.40
	441	441100-301110	INVGFA (Mod Acc)	3,480,157.81	
	441	441100-171130	Right of Way-ROW (Contra)	5,660,747.25	
	441	441100-171140	ArtCollction(Contra)	44,500.00	
	441	441100-162210	Accum Depr Comp Equip	36,307.60	
	441	441100-799900	CWIP Transfer Account	7,271,490.82	
	441	441100-572220	Computer SW Purchase>$1,000 (Full)		10,448.49
	441	441100-571147	CWIP (Contra)		3,536,837.88
	441	441100-202390	CompAbsPay(CrntPrtn)	620,409.00	
	441	441100-301155	InvFA FA Build(Mod)	980,749.19	
	441	441100-301200	Investment Fixed Asset M&E (Mod)	402,657.60	
	441	441100-151153	Infrastructure - Depreciable (Mod)		57,831,983.16
	441	441100-171210	Computer Equipment (Contra)	45,472.75	
	441	441100-152220	Computer Software (Full Accrual)		84,951.43
	441	441100-571200	M&E > $4,999		8,000.00
	441	441100-571153	Infra Deprec		3,609,394.11
	441	441100-572200	M&E > $4,999 Except HW & SW (Full)		55,563.23
	441	441100-301130	Investment Fixed Asset ROW (Mod)	5,402,703.82	
	441	441100-301220	InvFACompSof(Mod)	84,951.43	
	441	441100-152110	Infra Non Depr(Full)		3,480,157.81
	441	441100-151140	Art & Historical Collection (Mod)		115,500.00
	441	441100-151110	Infrastructure >$999999 (Mod)		3,480,157.81
	441	441100-171190	Vehicles (Contra)	182,164.00	
	441	441100-152153	Infra Deprec (Full)		57,831,983.16
	441	441100-572160	Bldg Improvements > $49,999(Full)		7,481.08
	441	441100-572153	Infrastructure Depreciable (Full)		1,196,787.34
	441	441100-301160	InvFA BuildImpr(Mod)	224,432.21	
	441	441100-301153	InvFA InfraDepr(Mod)	57,831,983.16	
	441	441100-305080	Net Position		7,563,808.75
	441	441100-162153	Accumulated Depr Infrastructure	4,227,544.98	
	441	441100-171220	Computer Software (Contra)	84,951.43	
	441	441100-152210	Compt Hardwre (Full)		46,993.40
	441	441100-152155	Buildings (Full Accrual)		980,749.19
	441	441100-162200	Accumulated Depr Mach&Equip	309,467.48	
	441	441100-301147	Investment Fixed Asset CIP (Mod)	3,671,762.62	
	441	441100-151160	Building Improvements (Mod)		224,432.21
	441	441100-152147	CWIP (Full)		3,814,626.41
	441	441100-162160	Accum Depr Bldg Improvement	28,218.81	
	441	441100-571130	ROW (Contra)		1,930.00
	441	441100-571220	CompSW Purch>$1,000		71,006.60
	441	441100-572155	Building > $99,999 (Full)		32,691.63
	441	441100-202391	CompAbsContrMA	1,526,209.75	
	441	441100-301140	Investment Fixed Asset Art (Mod)	115,500.00	
	441	441100-151147	CWIP (Mod)		3,671,762.62
	441	441100-171160	Building Improvements (Contra)	79,996.30	
	441	441100-152140	Art Collection(Full)		115,500.00
	441	441100-152200	Mach & Equip(Full)		402,657.60
	441	441100-162155	Accumulated Depr Buildings	209,771.30	
	441	441100-171155	Buildings (Contra)	86,922.08	

PBC Management top side entry to adjust for long term assets and long term liabilities within modified accrual trial balance

JE #	Fund	Account	Description	Debit	Credit
36	441	441100-152147	CWIP (Full)	142,863.79	
	441	441100-571200	M&E > $4,999		12,052.75
	441	441100-101240	General Cash Pool Equity		142,863.79
	441	441100-571220	CompSW Purch>$1,000		1,602.53
	441	441100-570220	Computer SW Purchase>$1,000	1,602.53	
	441	441100-570190	Vehicles > $4,999	12,052.75	
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
37	580	580000-202391	CompAbsContrMA	582,543.07	
	580	580000-301155	InvFA FA Build(Mod)	7,157,787.58	
	580	580000-151160	Building Improvements (Mod)		2,179,442.66
	580	580000-301210	InvFACompHard(Mod)	50,520.24	
	580	580000-305070	Fund Balance - Unreserved		38,559,695.75
	580	580000-151210	Computer Equipment (Mod)		50,520.24
	580	580000-151180	Land Improvements (Mod)		24,605,226.85
	580	580000-151155	Buildings (Mod)		7,018,022.63
	580	580000-301120	InvFA LandLRght(Mod)	19,196,049.28	
	580	580000-301147	Investment Fixed Asset CIP (Mod)	16,625,412.09	
	580	580000-151120	Land and Land Rights (Mod)		19,080,354.74
	580	580000-301180	InvFALandImprv(Mod)	27,703,438.26	
	580	580000-301160	InvFA BuildImpr(Mod)	2,179,442.66	
	580	580000-501040	AnnLvTkn (MA)		81,332.64
	580	580000-171155	Buildings (Contra)	9,317.67	
	580	580000-171153	Infra deprec(Contra)	6,734,242.01	
	580	580000-571210	CompHW Purch>$1,000		23,035.41
	580	580000-151230	Office Furniture & Fixtures (Mod)		27,387.95
	580	580000-171200	Machinery & Equipment (Contra)	3,245,637.60	
	580	580000-171120	Land and Land Rights (Contra)	7,712.97	
	580	580000-171210	Computer Equipment (Contra)	159,202.24	
	580	580000-571147	CWIP (Contra)		345,957.80
	580	580000-301200	Investment Fixed Asset M&E (Mod)	6,873,803.23	
	580	580000-151200	Machinery & Equipment (Mod)		6,873,803.23
	580	580000-151190	Vehicles (Mod)		865,309.26
	580	580000-301153	InvFA InfraDepr(Mod)	75,464,335.49	
	580	580000-301190	InvFA Veh(Mod)	865,309.26	
	580	580000-571200	M&E > $4,999		34,998.00
	580	580000-301230	InvFAFurnFix(Mod)	27,387.95	
	580	580000-151153	Infrastructure - Depreciable (Mod)		67,686,253.24
	580	580000-171180	Land Improvements (Contra)	396,875.80	
	580	580000-171190	Vehicles (Contra)	152,323.00	
			PBC Management top side entry to adjust for long term assets and long term liabilities within modified accrual trial balance		
38	580	580000-101240	General Cash Pool Equity		757,440.21
	580	580000-305080	Net Position	815,473.62	
	580	580000-152210	Compt Hardwre (Full)		23,035.41
	580	580000-152200	Mach & Equip(Full)		34,998.00
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		

JE #	Fund	Account	Description	Debit	Credit
39	231	231900-405150	State Grant Rev-Pass Thru	364,742.23	
	231	231900-405010	State Grant Revenue-Direct	200,803.02	
	409	409900-405010	State Grant Revenue-Direct		0.02
	241	241900-203100	Unearned Revenue		48,121.56
	580	580900-405100	Federal Grant Revenue-Direct	0.15	
	461	461900-405150	State Grant Rev-Pass Thru		1,555.92
	231	231900-110030	Intergovernmental Rcbles	611,047.51	
	409	409900-110030	Intergovernmental Rcbles	0.02	
	485	485900-110030	Intergovernmental Rcbles		0.43
	241	241900-110030	Intergovernmental Rcbles		2,407,965.47
	485	485900-405100	Federal Grant Revenue-Direct	0.43	
	231	231900-203100	Unearned Revenue		1,176,592.76
	461	461900-110030	Intergovernmental Rcbles	1,555.92	
	241	241900-405100	Federal Grant Revenue-Direct	2,456,087.03	
	580	580910-405100	Federal Grant Revenue-Direct	157,034.25	
	580	580900-110030	Intergovernmental Rcbles		0.15
	580	580910-110030	Intergovernmental Rcbles		157,034.25
			To reverse original Controller 2024 Grant Reconciliation Adjustments to correct Balances - 2024 PBC Misstatements-		
40	580	580800-305070	Fund Balance - Unreserved		546,484.52
	580	580800-171147	Construction Work in Progress (Contra)	734,775.18	
	580	580800-399902	Fixed Assets UC Conversion		6,353,638.86
	580	580800-301147	Investment Fixed Asset CIP (Mod)		435,240.73
	580	580800-399905	Cash (change fund) Conversions	6,600,588.93	
			PBC Management top side entry to adjust for long term assets and long term liabilities within modified accrual trial balance		
41	580	580800-101240	General Cash Pool Equity	757,440.21	
	580	580800-305080	Net Position		757,440.21
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
42	461	461900-110030	Intergovernmental Rcbles	1,685.66	
	409	409800-105020	Special Assessments - Current	2,077.00	
	461	461900-203140	Deferred Credits - Misc		1,685.66
	431	431800-405010	State Grant Revenue-Direct		209,429.37
	431	431800-405150	State Grant Rev-Pass Thru		628,288.13
	241	241900-203100	Unearned Revenue	11,692.47	
	241	241900-203140	Deferred Credits - Misc		11,692.47
	431	431800-110030	Intergovernmental Rcbles	837,717.50	
	409	409800-203130	Deferred Revenue		2,077.00
			Controller Deferred Revenue Corrections		
43	580	580900-171155	Buildings (Contra)	139,764.95	
	580	580900-151147	Construction Work in Progress (Mod)		765,224.08
	580	580900-399950	Equity Accounts Bal Conversion (MOA)		393,207.99
	580	580900-301120	Investment Fixed Asset Land & Land Rights (Mod)		115,694.54
	580	580900-301147	Investment Fixed Asset CIP (Mod)		15,424,947.28
	580	580900-171147	Construction Work in Progress (Contra)	17,598,791.79	
	580	580900-171180	Land Improvements (Contra)	3,132,476.97	

JE #	Fund	Account	Description	Debit	Credit
	580	580900-399902	Fixed Assets UC Conversion		1,408,464.49
	580	580900-301180	Investment Fixed Asset Land Improv (Mod)		3,132,476.97
	580	580900-171153	Infrastructure - Depreciable (Contra)	7,792,025.69	
	580	580900-301155	Investment Fixed Asset Building (Mod)		139,764.95
	580	580900-301153	Investment Fixed Asset Infrastructure Depr (Mod)		7,792,025.69
	580	580900-305070	Fund Balance - Unreserved	393,052.05	
	580	580900-171120	Land and Land Rights (Contra)	115,694.54	
			PBC Management top side entry to adjust for long term assets and long term liabilities within modified accrual trial balance		
44	241	241900-203140	Deferred Credits - Misc	48,121.56	
	241	241900-110030	Intergovernmental Rcbles		455,814.92
	485	485900-110030	Intergovernmental Rcbles		23,135.01
	231	231900-203140	Deferred Credits - Misc	829,385.47	
	231	231900-110030	Intergovernmental Rcbles		415,992.94
	231	231802-405150	State Grant Rev-Pass Thru	1,634,895.51	
	231	231900-405010	State Grant Revenue-Direct		212,514.00
	485	485900-405100	Federal Grant Revenue-Direct	23,135.01	
	241	241900-405100	Federal Grant Revenue-Direct	407,693.36	
	231	231900-405150	State Grant Rev-Pass Thru		200,878.53
	231	231802-110030	Intergovernmental Rcbles		1,634,895.51
			Controller 2024 Grant Reconciliation Adjustments to correct Balances - 2024 PBC Misstatements		
45	580	580910-151147	Construction Work in Progress (Mod)		47,785.68
	580	580910-301200	Investment Fixed Asset M&E (Mod)	21,920.00	
	580	580910-171200	Machinery & Equipment (Contra)	21,920.00	
	580	580910-171190	Vehicles (Contra)	141,389.00	
	580	580910-571200	M&E > $4,999 Except HW & SW (Contra)		21,920.00
	580	580910-571190	Vehicles > $4,999 (Contra)		141,389.00
	580	580910-301147	Investment Fixed Asset CIP (Mod)	47,785.68	
	580	580910-202391	Compensated Absences-Mod Accrual Contra	11,424.47	
	580	580910-151190	Vehicles (Mod)		141,389.00
	580	580910-171147	Construction Work in Progress (Contra)	47,785.68	
	580	580910-301190	Investment Fixed Asset Vehicles (Mod)	141,389.00	
	580	580910-305070	Fund Balance - Unreserved		33,133.29
	580	580910-501040	Annual Leave Taken (Modified Accrual Funds)		6,242.25
	580	580910-151200	Machinery & Equipment (Mod)		21,920.00
	580	580910-571147	Construction Work in Progress (Contra)		19,834.61
			PBC Management top side entry to adjust for long term assets and long term liabilities within modified accrual trial balance		
46	245	245700-305070	Fund Balance - Unreserved	884,499.47	
	245	245700-101240	General Cash Pool Equity		884,499.47
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
47	245	245711-102055	Investments Other	34,500.00	
	245	245711-305070	Fund Balance - Unreserved		34,500.00
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		

JE #	Fund	Account	Description	Debit	Credit
48	431	431800-301155	InvFA FA Build(Mod)	2,146,094.17	
	431	431800-152155	Buildings (Full Accrual)		2,146,094.17
	431	431800-171155	Buildings (Contra)	2,146,094.17	
	431	431800-201020	Accounts Payable Manual Accruals	91,285.99	
	431	431800-501030	Leave Accruals-Full		312.56
	431	431800-162155	Accumulated Depr Buildings	78,612.38	
	431	431800-171200	Machinery & Equipment (Contra)	419,767.98	
	431	431800-151200	Machinery & Equipment (Mod)		226,750.80
	431	431800-572155	Building > $99,999 (Full)		68,910.54
	431	431800-301190	InvFA Veh(Mod)	995,660.00	
	431	431800-162190	Accumulated Depr Vehicles	11,853.10	
	431	431800-571200	M&E > $4,999		102,091.57
	431	431800-171190	Vehicles (Contra)	995,660.00	
	431	431800-152190	Vehicles (Full Accrual)		995,660.00
	431	431800-151155	Buildings (Mod)		2,146,094.17
	431	431800-799900	CWIP Transfer Account	1,183,691.33	
	431	431800-572200	M&E > $4,999 Except HW & SW (Full)		5,982.98
	431	431800-202390	CompAbsPay(CrntPrtn)	1,889.33	
	431	431800-571147	CWIP (Contra)		91,285.99
	431	431800-301147	Investment Fixed Asset CIP (Mod)	91,285.99	
	431	431800-305080	Net Position		228,531.09
	431	431800-572190	Vehicles > $4,999 (Full)		11,853.10
	431	431800-571190	Vehicles > $4,999 (Contra)		995,660.00
	431	431800-571155	Building > $99,999 (Contra)		85,939.76
	431	431800-301200	Investment Fixed Asset M&E (Mod)	135,464.81	
	431	431800-162200	Accumulated Depr Mach&Equip	30,218.28	
	431	431800-151190	Vehicles (Mod)		995,660.00
	431	431800-152200	Mach & Equip(Full)		226,750.80
			PBC Management top side entry to adjust for long term assets and long term liabilities within modified accrual trial balance		
49	431	431800-305080	Net Position	91,285.99	
	431	431800-305070	Fund Balance - Unreserved		91,285.99
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
50	241	241800-107090	HUD Loan Receivable		15,000.00
	241	241800-107090	HUD Loan Receivable		10,500.00
	241	241800-203140	Deferred Credits - Misc	15,000.00	
	241	241800-203140	Deferred Credits - Misc	10,500.00	
			PBC HUD 2024 Payment Adjustments		
51	461	461100-171200	Machinery & Equipment (Contra)	567,529.05	
	461	461100-162160	Accum Depr Bldg Improvement	100,177.66	
	461	461100-301200	Investment Fixed Asset M&E (Mod)	623,956.20	
	461	461100-162153	Accumulated Depr Infrastructure	1,571,417.53	
	461	461100-572160	Bldg Improvements > $49,999(Full)		22,700.06
	461	461100-571147	Construction Work in Progress (Contra)		866,824.31
	461	461100-171160	Building Improvements (Contra)	544,093.34	
	461	461100-151200	Machinery & Equipment (Mod)		623,956.20
	461	461100-301160	Investment Fixed Asset Building Improv (Mod)	681,001.46	
	461	461100-151153	Infrastructure - Depreciable (Mod)		13,267,356.41
	461	461100-162200	Accumulated Depr Mach&Equip	385,253.09	
	461	461100-171147	Construction Work in Progress (Contra)	6,833,171.76	
	461	461100-799900	CWIP Transfer Account	2,535,005.61	
	461	461100-572200	M&E > $4,999 Except HW & SW (Full)		82,853.76
	461	461100-305080	Net Position		1,694,499.89
	461	461100-301153	Investment Fixed Asset Infrastructure Depr (Mod)	13,267,356.41	
	461	461100-301147	Investment Fixed Asset CIP (Mod)	1,151,837.53	
	461	461100-152160	Building Improvements (Full Accrual)		681,001.46
	461	461100-171153	Infrastructure - Depreciable (Contra)	7,876,319.52	
	461	461100-151160	Building Improvements (Mod)		681,001.46
	461	461100-571200	M&E > $4,999 Except HW & SW (Contra)		22,925.00
	461	461100-202390	Compensated Absences Payable (Current Portion)	39,850.00	

JE #	Fund	Account	Description	Debit	Credit
	461	461100-151147	Construction Work in Progress (Mod)		1,159,470.28
	461	461100-572153	Infrastructure Depreciable (Full)		383,977.85
	461	461100-152153	Infrastructure - Depreciable (Full Accrual)		13,267,356.41
	461	461100-152200	Machinery & Equipment (Full Accrual)		623,956.20
	461	461100-571153	Infrastructure Depreciable (Contra)		1,638,593.55
	461	461100-501030	Leave Accruals (Full Accrual Funds)		1,026.04
	461	461100-152147	Construction Work in Progress (Full Accrual)		1,159,470.28
			PBC Management top side entry to adjust for long term assets and long term liabilities within modified accrual trial balance		
52	461	461100-305070	Fund Balance - Unreserved		12,490.00
	461	461100-305080	Net Position	12,490.00	
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
53	531	531000-101240	General Cash Pool Equity	325,000.00	
	531	531000-305080	Net Position		325,000.00
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
54	531	531200-101240	General Cash Pool Equity		325,000.00
	531	531200-305080	Net Position	325,000.00	
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
55	601	601000-101240	General Cash Pool Equity	1,793,870.49	
	601	601000-305080	Net Position		1,793,870.49
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
56	100	101000-101240	General Cash Pool Equity	83,242,271.56	
	231	231803-101240	General Cash Pool Equity		29,538,333.80
	231	231802-101240	General Cash Pool Equity		53,703,937.76
	100	101000-450010	Transfer From Other Funds		72,995,713.67
	231	231803-580530	Transfer To Other Funds	28,618,452.37	
	231	231802-580530	Transfer to Other Funds	44,377,261.30	
	231	231803-205010	Advances From Other Funds (Internal Balances))	919,881.43	
	100	101000-140010	AdvtoMUNIFndLTLnsRec		10,246,557.89
	231	231802-205010	Advances From Other Funds (Internal Balances))	9,326,676.46	
			To transfer funds from state grant special revenue fund to the general fund.		

Municipality of Anchorage
Attachment A - Schedule of Corrected Misstatements
Fiscal Year 2024 Audit

JE #	Fund	Account	Description	Debit	Credit
57	601	601800-171200	Machinery & Equipment (Contra)	32,415.42	
	601	601800-305070	Fund Balance - Unreserved		376,436.84
	601	601800-301147	Investment Fixed Asset CIP (Mod)		3,109,880.05
	601	601800-171147	Construction Work in Progress (Contra)	6,809,181.44	
	601	601800-171190	Vehicles (Contra)	1,494,429.30	
	601	601800-301200	Investment Fixed Asset M&E (Mod)		32,415.42
	601	601800-301190	Investment Fixed Asset Vehicles (Mod)		1,494,429.30
	601	601800-399902	Fixed Assets UC Conversion		2,627,133.55
	601	601800-151147	Construction Work in Progress (Mod)		695,731.00
			PBC Management top side entry to adjust for long term assets and long term liabilities within modified accrual trial balance		
58	601	601800-305080	Net Position	1,793,870.49	
	601	601800-101240	General Cash Pool Equity		1,793,870.49
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
59	231	231900-405150	State Grant Rev-Pass Thru	455,633.54	
	441	441800-101240	General Cash Pool Equity	137,486.38	
	441	441900-405150	State Grant Rev-Pass Thru	195,683.68	
	441	441900-101240	General Cash Pool Equity		137,486.38
	461	461900-110030	Intergovernmental Rcbles	3,371.32	
	231	231802-110030	Intergovernmental Rcbles		2,767,422.51
	401	401900-110030	Intergovernmental Rcbles		47,605.73
	231	231803-405010	State Grant Revenue-Direct	357,642.23	
	231	231803-101240	General Cash Pool Equity		2,676,422.51
	461	461900-203100	Unearned Revenue		3,371.32
	441	441900-110030	Intergovernmental Rcbles		139,076.76
	241	241900-405150	State Grant Rev-Pass Thru	434,837.38	
	401	401900-101240	General Cash Pool Equity	47,605.73	
	441	441800-203130	Deferred Revenue		137,486.38
	231	231900-203140	Deferred Credits - Misc		455,633.54
	241	241900-110030	Intergovernmental Rcbles		434,837.38
	441	441900-203130	Deferred Revenue	80,879.46	
	241	241900-405100	Federal Grant Revenue-Direct	47,605.73	
	241	241900-101240	General Cash Pool Equity		47,605.73
	231	231803-405150	State Grant Rev-Pass Thru	2,318,780.28	
	231	231802-101240	General Cash Pool Equity	2,767,422.51	
			Grant Reconciliation Entry 3.2.2026		
60	607	607000-171210	Computer Equipment (Contra)	7,607,891.75	
	607	607000-301200	Investment Fixed Asset M&E (Mod)	39,480.34	
	607	607000-571147	Construction Work in Progress (Contra)		0.76
	607	607000-305070	Fund Balance - Unreserved		23,804,371.86
	607	607000-151250	Intangible - Software (Mod)		80,344,389.93
	607	607000-202391	Compensated Absences-Mod Accrual Contra	4,674,695.24	
	607	607000-171250	Intangible - Software (Contra)	21,810,890.49	
	607	607000-171220	Computer Software (Contra)	2,491,817.51	
	607	607000-301147	Investment Fixed Asset CIP (Mod)		10,423,477.35
	607	607000-571210	Computer HW Purchase>$1,000 (Contra)		1,422,987.03
	607	607000-151200	Machinery & Equipment (Mod)		39,480.34
	607	607000-501040	Annual Leave Taken (Modified Accrual Funds)		771,395.58
	607	607000-171200	Machinery & Equipment (Contra)	45,884.41	
	607	607000-151210	Computer Equipment (Mod)		6,466,251.96
	607	607000-301250	Investment Fixed Asset Intangible-Software (Mod)	80,344,389.93	

JE #	Fund	Account	Description	Debit	Credit
	607	607000-571220	Computer SW Purchase>$1,000 (Contra)		208,946.82
	607	607000-301220	Investment Fixed Asset Computer Software (Mod)	3,872,401.94	
	607	607000-301210	Investment Fixed Asset Computer Hardware (Mod)	6,466,251.96	
	607	607000-151220	Computer Software (Mod)		3,872,401.94
			PBC Management top side entry to adjust for long term assets and long term liabilities within modified accrual trial balance		
61	607	607000-305080	Net Position		82,766.78
	607	607000-101240	General Cash Pool Equity	82,766.78	
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
62	231	231802-101240	General Cash Pool Equity	91,000.00	
	231	231802-110030	Intergovernmental Rcbles		91,000.00
			Correction of Grant Recon ADJE journal		
63	607	607800-301147	Investment Fixed Asset CIP (Mod)	10,423,478.11	
	607	607800-171147	Construction Work in Progress (Contra)	68,070,756.04	
	607	607800-399950	Equity Accounts Bal Conversion (MOA)	13,864,045.46	
	607	607800-305070	Fund Balance - Unreserved		25,136,214.89
	607	607800-152147	Construction Work in Progress (Full Accrual)		0.76
	607	607800-399902	Fixed Assets UC Conversion		67,222,063.96
			PBC Management top side entry to adjust for long term assets and long term liabilities within modified accrual trial balance		
64	607	607800-570220	Computer SW Purchase>$1,000		208,946.82
	607	607800-570200	M&E > $4,999 Except HW & SW		6,720.39
	607	607800-511000	Operating Supplies		0.76
	607	607800-799900	CWIP Transfer Account	1,631,934.61	
	607	607800-570210	Computer HW Purchase>$1,000		1,416,266.64
			PBC - Management Entry ADJ 799900		
65	607	607800-305080	Net Position	82,766.78	
	607	607800-101240	General Cash Pool Equity		82,766.78
			PBC - Management Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
66	245	245700-171210	Computer Equipment (Contra)	2,720.01	
	245	245700-202390	Compensated Absences Payable (Current Portion)		913.26
	245	245700-305080	Net Position		68,978.53
	245	245700-162210	Accum Depr Comp Equip	1,076.76	
	245	245700-152210	Computer Hardware & Equipment (Full Accrual)		2,720.01
	245	245700-202391	Compensated Absences-Mod Accrual Contra	82,050.29	
	245	245700-501030	Leave Accruals (Full Accrual Funds)		12,747.29
	245	245700-572210	Computer HW Purchase>$1,000 (Full)		487.97
	245	245700-301210	Investment Fixed Asset Computer Hardware (Mod)	2,720.01	
	245	245700-151210	Computer Equipment (Mod)		2,720.01
			PBC Management top side entry to adjust for long term assets and long term liabilities within modified accrual trial balance		

JE #	Fund	Account	Description	Debit	Credit
67	531	531000-202391	Compensated Absences-Mod Accrual Contra	1,037.72	
	531	531000-501040	Annual Leave Taken (Modified Accrual Funds)		1,037.72
	531	531000-301400	InvFA Hydroelectric Structures & Improvements	7,772,799.84	
	531	531000-171440	Hydro, Reservoirs, Dams, & Waterways (Contra Mod)	16,723.80	
	531	531000-171410	Hydroelectric Accessory Equipment (Contra Mod)	26,236.91	
	531	531000-151400	Hydroelectric Structures and Improvements (Mod)		7,772,799.84
	531	531000-305070	Fund Balance - Unreserved		49,700.72
	531	531000-301430	InvFA Hydroelectric Roads, Railroads and Bridges	107,712.59	
	531	531000-171400	Hydroelectric Structure & Improvement (Contra Mod)	9,330.98	
	531	531000-171420	Hydroelectric Misc Power Plant Equip (Contra Mod)		2,590.97
	531	531000-151440	Hydroelectric Reservoirs, Dams, & Waterways (Mod)		146,817.78
	531	531000-301440	InvFA Hydro,Resevoirs,Dams&Waterways(ContraFull)	146,817.78	
	531	531000-301420	InvFA Hydroelectric Misc Power Plant Equipment	313,025.46	
	531	531000-301410	InvFA Hydroelectric Accessory Equipment	2,647,854.85	
	531	531000-151430	Hydroelectric Roads, Railroads and Bridges (Mod)		107,712.59
	531	531000-151420	Hydroelectric Misc Power Plant Equipment (Mod)		313,025.46
	531	531000-151410	Hydroelectric Accessory Equipment (Mod)		2,647,854.85
			PBC Management top side entry to adjust for long term assets and long term liabilities within modified accrual trial balance		
68	531	531200-171147	Construction Work in Progress (Contra)	4,803,501.36	
	531	531200-305070	Fund Balance - Unreserved		4,480,028.37
	531	531200-151147	Construction Work in Progress (Mod)		2,308,880.68
	531	531200-301147	Investment Fixed Asset CIP (Mod)	2,308,880.68	
	531	531200-571147	Construction Work in Progress (Contra)		323,472.99
			PBC Management top side entry to adjust for long term assets and long term liabilities within modified accrual trial balance		
69	601	601000-301160	Investment Fixed Asset Building Improv (Mod)	399,669.54	
	601	601000-571200	M&E > $4,999 Except HW & SW (Contra)		30,078.74
	601	601000-571147	Construction Work in Progress (Contra)		287,295.41
	601	601000-301120	Investment Fixed Asset Land & Land Rights (Mod)	3,105,963.62	
	601	601000-151200	Machinery & Equipment (Mod)		18,463,315.35
	601	601000-571210	Computer HW Purchase>$1,000 (Contra)		2,795.79
	601	601000-151250	Intangible - Software (Mod)		7,395.00
	601	601000-151155	Buildings (Mod)		3,111,271.91
	601	601000-151190	Vehicles (Mod)		56,803,906.51
	601	601000-171190	Vehicles (Contra)	15,171,844.95	
	601	601000-151120	Land and Land Rights (Mod)		3,105,963.62
	601	601000-301220	Investment Fixed Asset Computer Software (Mod)	105,206.58	
	601	601000-305070	Fund Balance - Unreserved		24,980,325.67
	601	601000-171200	Machinery & Equipment (Contra)	7,074,645.58	
	601	601000-151160	Building Improvements (Mod)		399,669.54
	601	601000-171220	Computer Software (Contra)	13,230.00	
	601	601000-151210	Computer Equipment (Mod)		95,276.64
	601	601000-151220	Computer Software (Mod)		105,206.58
	601	601000-301147	Investment Fixed Asset CIP (Mod)	3,805,611.05	
	601	601000-301250	Investment Fixed Asset Intangible-Software (Mod)	7,395.00	
	601	601000-501040	Annual Leave Taken (Modified Accrual Funds)		225,430.66
	601	601000-171210	Computer Equipment (Contra)	22,842.21	
	601	601000-301190	Investment Fixed Asset Vehicles (Mod)	58,298,335.81	
	601	601000-301210	Investment Fixed Asset Computer Hardware (Mod)	95,276.64	
	601	601000-171250	Intangible - Software (Contra)	7,395.00	
	601	601000-571250	Intangible - Software (Contra)		7,395.00
	601	601000-571190	Vehicles > $4,999 (Contra)		4,006,376.03

JE #	Fund	Account	Description	Debit	Credit
	601	601000-202391	Compensated Absences-Mod Accrual Contra	1,951,613.79	
	601	601000-301200	Investment Fixed Asset M&E (Mod)	18,461,400.77	
	601	601000-301155	Investment Fixed Asset Building (Mod)	3,111,271.91	
			PBC Management top side entry to adjust for long term assets and long term liabilities within modified accrual trial balance		
70	231	231803-101240	General Cash Pool Equity	13,110,753.49	
	231	231802-580530	Transfer to Other Funds	1,756,541.08	
	100	101000-450010	Transfer From Other Funds	11,354,212.41	
	100	101000-101240	General Cash Pool Equity		11,354,212.41
	231	231802-101240	General Cash Pool Equity		1,756,541.08
	231	231803-580530	Transfer To Other Funds		13,110,753.49
			To adjust fund bal 231802 & 231803 - FEMA		
71	607	607800-152147	Construction Work in Progress (Full Accrual)	0.76	
	530	530000-201020	Accounts Payable Manual Accruals	139.00	
	231	231802-110030	Intergovernmental Rcbles	91,000.00	
	330000	330000-202700	Due To Areawide		598,563.16
	241	241900-203140	Deferred Credits - Misc		48,121.56
	530	530200-201020	Accounts Payable Manual Accruals	297.00	
	530	530000-101240	General Cash Pool Equity		139.00
	231	231802-101240	General Cash Pool Equity		91,000.00
	607	607800-151147	CWIP (Mod)		0.76
	530	530200-101240	General Cash Pool Equity		297.00
	241	241900-203100	Unearned Revenue	48,121.56	
	231	231801-107010	Due from other MUNI Fund	215,478.54	
	231	231801-202700	Due To Areawide		215,478.54
	330000	330000-107010	Due from Other MUNI Funds	598,563.16	
			Entries provided 3.12.2026		
72	231	231801-107010	Due from other MUNI Fund		215,478.54
	231	231801-107010	Due from other MUNI Fund		329,161.40
	231	231801-110030	Intergovernmental Rcbles		133,228.36
	231	231801-405150	State Grant Rev-Pass Thru	246,871.05	
	231	231801-405010	State Grant Revenue-Direct	430,997.25	
			To adjust Port FEMA and state SRF FEMA per grant reconciliations.		
73	241	241900-110030	Intergovernmental Rcbles	281,654.75	
	241	241900-203140	Deferred Credits - Misc		281,654.75
			Controller Correction from AR to DR		
74	100	101000-530090	Legal Services-General		1,600,059.58
	100	101000-201160	Claims Payable	1,600,059.58	
			Contingent Liabilities 2024 - Reverse those paid out in 2024		
75	607	607000-204711	ST SBITA Liability GASB 96		213,976.09
	607	607000-572241	IntangR to U GASB 96	28,579.88	
	607	607000-152241	Intang SBITA (Full)		3,297,012.21
	607	607000-205398	LT SBITA Liability GASB 96	3,510,988.30	
	607	607000-162241	Amort Intang SBITA		28,579.88
			PBC GASB 96 Adjustments		

JE #	Fund	Account	Description	Debit	Credit
76	202	202010-580530	Transfer To Other Funds	6,523,039.99	
	231	231801-107010	Due from other MUNI Fund	329,161.40	
	202	202010-540640	Contractual Svcs Other		6,523,039.99
	231	231801-202720	Due to Other Funds		329,161.40
			To reclass expenditures to transfer to/Due from to due to		
77	100	110000-202700	Due to Areawide	3,404.19	
	100	101000-107010	Due from other MUNI Fund		12,431,912.51
	100	102000-202700	Due To Areawide	163.15	
	100	163000-202700	Due To Areawide	12,251,187.31	
	100	165000-202700	Due To Areawide	177,157.86	
			Audit Adj from Client to Consolidate Due to From between General Government - Report Entry		
78	241	241900-101240	General Cash Pool Equity	47,605.73	
	100	101000-107010	Due from other MUNI Fund	47,605.73	
	241	241900-202700	Due To Areawide		47,605.73
	100	101000-101240	General Cash Pool Equity		47,605.73
			To adjust negative cash in fund 241xxx after grant adjustment		
79	580	580000-572190	Vehicles > $4,999 (Full)		34,998.00
	580	580000-162210	Accum Depr Comp Equip	203.43	
	580	580000-152210	Compt Hardwre (Full)	10,829.14	
	580	580000-572210	Computer HW Purchase>$1,000 (Full)		11,032.57
	580	580000-152200	Mach & Equip(Full)	34,998.00	
			To adjust Airport for assets & depreciation		
80	100	101000-203134	Library Charges		64,460.00
	100	101000-203135	Unearned Revenue and deposits	3,412,867.00	
	100	101000-203133	Special Assessments (Canyon Road Gas Line SA)		1,472,962.00
	100	101000-203131	Time Restricted Health Permits		1,576,918.00
	100	101000-203132	Risk Management Claims		298,527.00
			To establish GL accounts for required ACFR Deferred credits presentation		
81	531	531200-152147	Construction Work in Progress (Full Accrual)		1,767,291.53
	531	531200-152421	Non-Current Asset - Regulatory assets	1,767,291.53	
			To reclassify Hydro Fish & Wildlife Project to Regulatory assets for ACFR presentation.		
82	206	206000-201020	Accounts Payable Manual Accruals		654,336.64
	206	206000-202010	401K Plan Deduction	654,336.64	
			To reclassify AP Accrual posted to the wrong liability account		
83	100	119000-450010	Transfer From Other Funds	128,749.00	
	100	190000-450010	Transfer From Other Funds	668,400.00	
	100	122000-580530	Transfer To Other Funds		2,379.00
	100	121000-580530	Transfer To Other Funds		126,370.00
	100	170000-580530	Transfer To Other Funds		3,688,021.00
	100	101000-450010	Transfer From Other Funds	3,597,860.00	
	100	101000-580530	Transfer To Other Funds		584,000.00
	100	161000-450010	Transfer From Other Funds	5,761.00	
			AJE Transfers To - From Areawide General Subfunds		

JE #	Fund	Account	Description	Debit	Credit
84	485	485900-110030	Intergovernmental Rcbles	6,547.84	
	231	231900-405010	State Grant Revenue-Direct	1,811.38	
	241	241900-405150	State Grant Rev-Pass Thru	76,281.60	
	485	485900-405100	Federal Grant Revenue-Direct		6,547.84
	231	231900-110030	Intergovernmental Rcbles	19,813.98	
	231	231900-405150	State Grant Rev-Pass Thru		21,625.36
	231	231802-110030	Intergovernmental Rcbles		91,000.00
	241	241900-110030	Intergovernmental Rcbles		76,281.60
	231	231802-101240	General Cash Pool Equity	91,000.00	
			Accounts Receivable Adjustment Related to Grants		
85	231	231900-405010	State Grant Revenue-Direct		901,785.59
	231	231900-405150	State Grant Rev-Pass Thru		916.59
	231	231900-110030	Intergovernmental Rcbles	84,456.01	
	241	241900-405100	Federal Grant Revenue-Direct		823,761.88
	241	241900-203140	Deferred Credits - Misc	823,761.88	
	485	485900-405100	Federal Grant Revenue-Direct		0.72
	485	485900-203140	Deferred Credits - Misc	0.72	
	231	231900-203140	Deferred Credits - Misc	818,246.17	
			Deferred Revenue Adjustment Related to Grants		
86	451	451900-530380	Other Professional Services		1,900,468.00
	451	451900-405100	Federal Grant Revenue-Direct	1,900,468.00	
			To remove duplicated revenue eliminated in GASB 34 workbook, asset belongs in 601 ISF		
87	451	451100-571190	Vehicles > $4,999 (Contra)		76,571.00
	451	451100-405100	Federal Grant Revenue-Direct	76,571.00	
			To remove duplicated revenue eliminated in GASB 34 workbook, asset belongs in 601 ISF		
88	441	441900-110030	Intergovernmental Rcbles		97,231.88
	441	441900-405010	State Grant Revenue-Direct	97,231.88	
			Grant ADJE from Reconciliation by Client		
89	231	231900-110030	Intergovernmental Rcbles		43,737.85
	231	231900-405010	State Grant Revenue-Direct		3,488.20
	485	485900-405100	Federal Grant Revenue-Direct	23,134.75	
	231	231900-203100	Unearned Revenue	47,226.05	
	485	485900-110030	Intergovernmental Rcbles		23,134.75
	441	441900-110030	Intergovernmental Rcbles		153,838.80
	441	441900-405010	State Grant Revenue-Direct	153,838.80	
			Grant Schedule Reconciliation to Correct AR/DR		
90	231	231900-203140	Deferred Credits - Misc		1,116,133.56
	580	580910-203140	Deferred Credits - Misc		1,013,370.93
	231	231900-405150	State Grant Rev-Pass Thru	1,116,133.56	
	241	241900-203140	Deferred Credits - Misc		4,245,751.70
	580	580900-405100	Federal Grant Revenue-Direct	620.53	
	241	241900-405100	Federal Grant Revenue-Direct	4,245,751.70	
	485	485900-405100	Federal Grant Revenue-Direct	97,947.48	
	580	580900-203140	Deferred Credits - Misc		620.53
	485	485900-203140	Deferred Credits - Misc		97,947.48
	580	580910-405100	Federal Grant Revenue-Direct	1,013,370.93	
	441	441900-405010	State Grant Revenue-Direct	18,116.64	
	441	441900-203140	Deferred Credits - Misc		18,116.64
			To reclassify Deferred Inflow Revenue		
91	441	441900-405010	State Grant Revenue-Direct		97,231.88
	441	441900-110030	Intergovernmental Rcbles	97,231.88	

Municipality of Anchorage
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JE #	Fund	Account	Description	Debit	Credit
			To reverse original entry on 5-6-26 - to be replaced with later adjustment		
92	231	231900-110030	Intergovernmental Rcbles		9,931.27
	241	241900-110030	Intergovernmental Rcbles		2,977,410.00
	231	231900-203140	Deferred Credits - Misc	9,931.27	
	241	241900-203140	Deferred Credits - Misc	2,977,410.00	
			To remove Accounts Receivable balance for awards not executed until 2025		
93	580	580910-405100	Federal Grant Revenue-Direct		1,013,370.93
	580	580900-405100	Federal Grant Revenue-Direct		620.53
	580	580900-203140	Deferred Credits - Misc	620.53	
	580	580910-203140	Deferred Credits - Misc	1,013,370.93	
			To reverse Airport portion of entry #90 To reclassify Deferred Inflow Revenue, as Airport fund is full accrual and therefore deferred inflow reporting is not necessary.		
94	241	241900-203140	Deferred Credits - Misc		106,136.75
	580	580910-110030	Intergovernmental Rcbles		30.00
	580	580900-110030	Intergovernmental Rcbles		0.79
	231	231801-405100	Federal Grant Revenue-Direct		413,679.09
	461	461900-203140	Deferred Credits - Misc	71.32	
	431	431800-405150	State Grant Rev-Pass Thru	393,128.52	
	441	441800-405010	State Grant Revenue-Direct		137,486.38
	401	401900-405100	Federal Grant Revenue-Direct		95,211.22
	441	441900-110030	Intergovernmental Rcbles	155,428.59	
	461	461900-110030	Intergovernmental Rcbles		3,371.32
	441	441900-203130	Deferred Revenue	56,606.92	
	441	441800-203130	Deferred Revenue	137,486.38	
	441	441900-405010	State Grant Revenue-Direct		212,035.51
	461	461900-405010	State Grant Revenue-Direct	3,300.00	
	231	231802-101240	General Cash Pool Equity		182,000.00
	231	231802-405010	State Grant Revenue-Direct	182,000.00	
	580	580000-405100	Federal Grant Revenue-Direct	41,702.50	
	231	231900-405010	State Grant Revenue-Direct	76,136.20	
	485	485100-405100	Federal Grant Revenue-Direct		0.34
	485	485100-203130	Deferred Revenue	0.34	
	231	231900-203140	Deferred Credits - Misc		730,888.49
	401	401900-110030	Intergovernmental Rcbles	95,211.22	
	431	431800-110030	Intergovernmental Rcbles		393,128.52
	241	241900-110030	Intergovernmental Rcbles	2,737,189.74	
	241	241800-405100	Federal Grant Revenue-Direct		45,500.00
	580	580900-405100	Federal Grant Revenue-Direct		0.11
	231	231900-110030	Intergovernmental Rcbles	654,752.29	
	580	580000-110030	Intergovernmental Rcbles		41,702.50
	241	241900-405100	Federal Grant Revenue-Direct		2,631,052.99
	580	580900-203140	Deferred Credits - Misc	0.90	
	231	231801-203140	Deferred Credits - Misc	413,679.09	
	580	580910-405100	Federal Grant Revenue-Direct	30.00	
	485	485900-405100	Federal Grant Revenue-Direct		46,269.84
	485	485900-110030	Intergovernmental Rcbles	46,269.84	
	241	241800-203130	Deferred Revenue	45,500.00	
			To reconcile TB to Grant Schedule		
95	231	231900-110030	Intergovernmental Rcbles		307,999.81
	231	231900-405010	State Grant Revenue-Direct	307,999.81	
			To remove grant from FY 24 as grant is related to FY 25		
Port-1	570	570000-101240	General Cash Pool Equity	35,617,920.15	
		570000-305080	Net Position		33,652,798.39
		570000-202720	Due to Other Funds		1,965,121.76
			PBC - Mangement Entry to Post Period 14 2024 ADJE to correct Ending Net Position		

JE #	Fund	Account	Description	Debit	Credit
Port-2	570	570800-110030	Intergovernmental Rcbles	2,681,395.54	
		570800-202700	Due to Areawide	742,746.46	
		570800-305100	Equity for Rev & Exp Accts Used by all Fund Types		3,424,142.00
			PBC Adjustment to post prior year audit adjustments provided during FY 23		
Port-3	570	570800-501100	Medical/Dental		101.01
		570800-501105	FICA/Medicare Taxes/Social Security		60.24
		570800-605540	IGC Workers' Compensation		87.23
		570800-570220	Computer SW Purchase>$1,000		16,187.23
		570800-570153	Infrastructure Depreciable		918,159.00
		570800-799900	CWIP Transfer Account	5,190,030.05	
		570800-570190	Vehicles > $4,999		13,100.00
		570800-570210	Computer HW Purchase>$1,000		34,566.28
		570800-501010	Straight Time Labor		822.08
		570800-501130	Unemployment Insurance		1.64
		570800-501090	Life Insurance		0.16
		570800-501030	Leave Accruals (Full Accrual Funds)		75.85
		570800-501080	Retirement		180.86
		570800-530380	Other Professional Services		4,143,240.59
		570800-540640	Contractual Svcs Other		562.50
		570800-570200	M&E > $4,999 Except HW & SW		56,139.00
		570800-570110	Infra Non Deprec		6,700.00
		570800-600230	IGC Reprographics		46.30
		570800-605530	IGC General Liability		0.08
			Management Top Side Entry to Allocate CWIP for Consolidation		
Port-4	570	570800-301147	Investment Fixed Asset CIP (Mod)		49,301,803.23
		570800-305070	Fund Balance - Unreserved	373,845.45	
		570800-399902	Fixed Assets UC Conversion		2,920,787.80
		570800-151147	Construction Work in Progress (Mod)		5,549,407.76
		570800-171147	Construction Work in Progress (Contra)	57,398,153.34	
			Management Top Side Entry to Remove modified accrual and related contra accounts		
Port-5	570	570800-501090	Life Insurance	0.16	
		570800-501030	Leave Accruals (Full Accrual Funds)	75.85	
		570800-501080	Retirement	180.86	
		570800-501010	Straight Time Labor	822.08	
		570800-570110	Infra Non Deprec	6,700.00	
		570800-799900	CWIP Transfer Account		49,512.63
		570800-305080	Net Position		3,006,588.62
		570800-501100	Medical/Dental	101.01	
		570800-501130	Unemployment Insurance	1.64	
		570800-501105	FICA/Medicare Taxes/Social Security	60.24	
		570800-530380	Other Professional Services	40,920.98	
		570800-540640	Contractual Svcs Other	562.50	
		570800-605530	IGC General Liability	0.08	
		570800-605540	IGC Workers' Compensation	87.23	
		570800-101240	General Cash Pool Equity	3,006,588.62	
		PBC - Mangement Entry to Post Period 14 2024 ADJE to correct Ending Net Position and capital outlays			
Port-6	570	570900-570153	Infrastructure Depreciable		824,576.00
		570900-570140	Art Objects > $4,999		35,300.00
		570900-615202	IGC CS to Capital		851,107.89
		570900-530380	Other Professional Services		63,713,628.83
		570900-615200	IGC CS to Operating Grants	375,499.36	

JE #	Fund	Account	Description	Debit	Credit
		570900-600230	IGC Reprographics		208.18
		570900-530360	Repair and Maintenance Contract Services		4,543.90
		570900-570210	Computer HW Purchase>$1,000		54,266.51
		570900-570220	Computer SW Purchase>$1,000		48,561.66
		570900-799900	CWIP Transfer Account	65,156,693.61	
			Management Top Side Entry to Allocate CWIP for Consolidation		
Port-7	570	570900-171180	Land Improvements (Contra)	1,377,444.00	
		570900-301180	Investment Fixed Asset Land Improv (Mod)		1,377,444.00
		570900-399902	Fixed Assets UC Conversion		10,404,774.81
		570900-305070	Fund Balance - Unreserved		10,321,961.71
		570900-151147	Construction Work in Progress (Mod)		151,027,155.44
		570900-171147	Construction Work in Progress (Contra)	277,657,440.81	
		570900-301147	Investment Fixed Asset CIP (Mod)		105,903,548.85
		570900-301200	Investment Fixed Asset M&E (Mod)		87,813.71
		570900-171200	Machinery & Equipment (Contra)	87,813.71	
			Management Top Side Entry to Remove modified accrual and related contra accounts		
Port-8	570	570900-110030	Intergovernmental Rcbles		2,384,270.83
		570900-305080	Net Position	36,659,387.01	
		570900-101240	General Cash Pool Equity		36,659,387.01
		570900-405010	State Grant Revenue-Direct	2,384,270.83	
		PBC - Mangement Entry to Post Period 14 2024 ADJE to correct Ending Net Position and State Grant Pmt			
Port-9	570	570900-110030	Intergovernmental Rcbles	38,281,877.06	
		570900-405100	Federal Grant Revenue-Direct		112,615.66
		570900-405010	State Grant Revenue-Direct		38,169,261.40
			To correct grant schedule reconciliation to TB and TB-GL tie-out errors		
Port-10	570	570900-110030	Intergovernmental Rcbles	559.41	
		570900-405100	Federal Grant Revenue-Direct		559.41
			Entry to correct grant schedule reconciliation to TB and TB-GL Tie-out errors		
Port-11	570	570900-110030	Intergovernmental Rcbles		47,020,446.57
		570900-405100	Federal Grant Revenue-Direct	6,973,390.15	
		570900-405010	State Grant Revenue-Direct	40,047,056.42	
			Entry to correct grant schedule reconciliation and TB-GL tie-out errors		
Port-12	570	570800-110030	Intergovernmental Rcbles	575,229.94	
		570800-405010	State Grant Revenue-Direct		575,229.94
		570800-405100	Federal Grant Revenue-Direct		-
			PBC AJE To Record Port FEMA AR and Revenue for 2024 (PWS 370, 312, 352)		
Port-13	570	570800-540640	Contractual Svcs Other		562.50
		570800-501090	Life Insurance		0.16
		570800-501080	Retirement		180.86
		570800-501105	FICA/Medicare Taxes/Social Security		60.24
		570800-501010	Straight Time Labor		822.08
		570800-501100	Medical/Dental		101.01
		570800-501130	Unemployment Insurance		1.64
		570800-501030	Leave Accruals (Full Accrual Funds)		75.85
		570800-530380	Other Professional Services		40,920.98
		570800-570110	Infra Non Deprec		6,700.00
		570800-605530	IGC General Liability		0.08
		570800-799900	CWIP Transfer Account	49,512.63	
		570800-605540	IGC Workers' Compensation		87.23
			Correcting CWIP Roll-Up		

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JE #	Fund	Account	Description	Debit	Credit
Port-14	570	570800-405010	State Grant Revenue-Direct	215,478.54	
		570800-202720	Due to Other Funds		215,478.54
			Port Due To/Due From Adjustments		
Port-15	570	570000-162200	Accumulated Depr Mach&Equip	343,189.00	
		570000-152200	Machinery & Equipment (Full Accrual)		343,189.00
		570000-460070	MOA Property Sales	46,670.00	
		570000-460050	Gain Sale Property (Full)		46,670.00
			Entry to record retirement of assets with auction proceeds		
Port-16	570	570800-110030	Intergovernmental Rcbles	133,228.36	
		570900-110030	Intergovernmental Rcbles	2,270,588.97	
		570800-202720	Due to Other Funds	329,161.40	
		570800-202720	Due to Other Funds	215,478.54	
		570800-405100	Federal Grant Revenue-Direct		329,161.40
		570900-405010	State Grant Revenue-Direct		2,270,588.97
		570800-405010	State Grant Revenue-Direct		348,706.90
			To adjust Port FEMA and state SRF FEMA per grant reconciliations.		
SWS-1	560/5(	560000-305080	Net Position	2,080,821.00	
		560000-101240	General Cash Pool Equity		2,080,821.00
			PBC - Mangement Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
SWS-2	560/5(	560200-540640	Contractual Svcs Other		100.00
		560200-600230	IGC Reprographics		105.82
		560200-530050	One-Time Professional Services		1,290.00
		560200-530380	Other Professional Services		44,153.41
		560200-570155	Building > $99,999		74,384.65
		560200-570130	ROW	264.00	
		560200-570160	Bldg Improvements > $49,999		1,573,548.00
		560200-570140	Art Objects > $4,999		176,200.00
		560200-570200	M&E > $4,999 Except HW & SW		65,325.37
		560200-799900	CWIP Transfer Account	2,665,287.29	
		560200-530375	Misc Permit and Review Services		1,342.00
		560200-570190	Vehicles > $4,999		721,158.00
		560200-570210	Computer HW Purchase>$1,000		7,944.04
			Management Top Side Entry to Allocate CWIP for Consolidation		
SWS-3	560/5(	560200-399902	Fixed Assets UC Conversion		478,786.43
		560200-301147	Investment Fixed Asset CIP (Mod)		38,070,053.63
		560200-171147	Construction Work in Progress (Contra)	40,589,575.71	
		560200-151147	Construction Work in Progress (Mod)		2,040,735.65
			Management Top Side Entry to Remove modified accrual and related contra accounts		
SWS-4	560/5(	560200-305080	Net Position		1,503,621.00
		560200-101240	General Cash Pool Equity	1,503,621.00	
			PBC - Mangement Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
SWS-5	560/5(	560900-570190	Vehicles > $4,999		577,200.00
		560900-799900	CWIP Transfer Account	577,200.00	
			Management Top Side Entry to Allocate CWIP for Consolidation		
SWS-6	560/5(	560900-305070	Fund Balance - Unreserved	20,500.00	
		560900-301147	Investment Fixed Asset CIP (Mod)		20,500.00
			Management Top Side Entry to Remove modified accrual and related contra accounts		
SWS-7	560/5(	560900-305080	Net Position		577,200.00
		560900-101240	General Cash Pool Equity	577,200.00	

JE #	Fund	Account	Description	Debit	Credit
			PBC - Mangement Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
SWS-8	560/5(	562000-202450	Accrued Payroll Liabilities		77,476.61
		566000-202450	Accrued Payroll Liabilities	77,476.61	
		566000-501100	Medical/Dental		344,474.37
		566000-501240	Allow Differentials/Premiums		2,313.79
		566000-501010	Straight Time Labor		995,852.66
		562000-501115	Employee Assistance	384.63	
		562000-501090	Life Insurance	658.71	
		566000-501020	Overtime		62,141.56
		566000-501012	EE Reimb PR-Overpayment	286.02	
		562000-501105	FICA/Medicare Taxes/Social Security	87,398.31	
		562000-501020	Overtime	62,141.56	
		566000-501090	Life Insurance		658.71
		566000-501140	Long Term Disability		2,373.29
		562000-501140	Long Term Disability	2,373.29	
		566000-501130	Unemployment Insurance		2,292.67
		562000-101240	General Cash Pool Equity		209,635.63
		566000-408380	Prior Yr Expense Recovery	1,727.21	
		562000-201030	Procard Liability (MOA)		4,201.44
		562000-201020	Accounts Payable Manual Accruals		45,921.07
		566000-601850	IGC IT Security-No AWWU		9,277.62
		566000-600090	IGC Office of Emergency Management		6,025.49
		562000-520070	Per Diem	455.46	
		566000-601890	SAP Support Center IGC		22,509.02
		562000-600200	IGC Desktop Services	47,171.68	
		566000-511140	Parking		45.15
		562000-540050	Tuition/Registration Anch Area	2,914.70	
		562000-601960	IGC-Muni Manager Deputy Director	8,024.12	
		562000-601880	IGC SAP Capital Recovery	14,293.90	
		562000-600360	IGC Payroll	9,027.83	
		566000-540260	Computer SW License		106.01
		566000-530360	Rep & Mnt Cntr Srvs		937.79
		566000-511130	Safety Supplies		5,145.99
		562000-540070	Participant Training	99.47	
		562000-511130	Safety Supplies	5,145.99	
		566000-540271	Computer SW Subscriptions		145.39
		562000-540040	Dues Memberships	1,155.62	
		566000-601930	Equity & Justice		1,891.97
		562000-605530	IGC General Liability	27,434.40	
		566000-520050	Other Transportation Costs		324.63
		566000-540170	Communications		3,120.16
		562000-520050	Other Transportation Costs	324.63	
		566000-540150	Advertising		248.67
		562000-601510	IGC Solid Waste Admin		2,620,867.61
		562000-600540	IGC - Netwk Svcs - Servers	27,116.39	
		562000-600050	IGC Ombudsman	4,506.62	
		566000-601600	IGC - Netwk Svcs - Phones		11,353.75
		562000-601890	SAP Support Center IGC	22,509.02	
		562000-600030	IGC Clerk - Municipal Financial Audit	4,430.30	
		566000-605530	IGC General Liability		27,434.40
		562000-601930	Equity & Justice	1,891.97	
		562000-600020	IGC Clerk - Agenda Control	729.30	
		566000-600020	IGC Clerk - Agenda Control		729.30
		562000-601850	IGC IT Security-No AWWU	9,277.62	
		562000-540440	Boards Commission Expense	173.66	
		562000-601910	IGC-OECD GIS Labor	5,913.44	
		566000-600360	IGC Payroll		9,027.83
		562000-600580	IGC ER-Employment Classif&Records Svcs	19,938.58	
		566000-540220	Mileage		1,037.63
		562000-540170	Communications	3,120.16	
		566000-540040	Dues Memberships		1,155.62
		566000-605540	IGC Workers' Compensation		25,023.69
		566000-601900	IGC-OECD GIS Licensing		242.26
		566000-601840	IGC IT Security - All		1,577.39
		562000-600280	IGC IT Fixed Assets	18,972.53	
		566000-511080	Postage		1,786.89

JE #	Fund	Account	Description	Debit	Credit
		562000-540010	Bank Fees/Other Financial Institution Charges	154,967.86	
		562000-600240	IGC Reprographics-No Mailroom	25,588.25	
		566000-520070	Per Diem		455.46
		566000-600290	IGC IT Application Services		23,956.49
		566000-600140	IGC FC-Equal Emp		642.80
		562000-600320	IGC Purchasing Services	5,350.05	
		566000-540640	Contractual Svcs Other		7,279.28
		566000-520080	Tuition/Registration-Non Local		1,129.49
		566000-600570	IGC ER-Benefits		5,753.82
		562000-601840	IGC IT Security - All	1,577.39	
		562000-511080	Postage	1,786.89	
		562000-601600	IGC - Netwk Svcs - Phones	11,353.75	
		566000-530060	EMP Background Checks		312.36
		566000-540050	Tuition/Registration Anch Area		2,914.70
		562000-511010	Office Supplies	9,022.78	
		562000-600300	IGC Office of Management & Budget	32,339.45	
		562000-572241	IntangR to U GASB 96	579.22	
		566000-101000	Petty Cash		81.80
		562000-205398	LT SBITA Liability GASB 96		578.42
		566000-205398	LT SBITA Liability GASB 96	578.42	
		566000-204711	ST SBITA Liability GASB 96	542.51	
		562000-162241	Amort Intang SBITA		579.22
		566000-580530	Transfer To Other Funds		10,470.40
		562000-305100	Equity for Rev & Exp Accts Used by all Fund Types		903,491.36
		566000-305100	Equity(AllFundTypes)	903,491.36	
		566000-305080	Net Position		1,265,732.25
		562000-305080	Net Position	1,265,732.25	
		566000-501118	Other Benefits		1.64
		562000-501010	Straight Time Labor	995,852.66	
		566000-501080	Retirement		253,013.37
		562000-501240	Allow Differentials/Premiums	2,313.79	
		562000-501118	Other Benefits	1.64	
		562000-501130	Unemployment Insurance	2,292.67	
		562000-501012	EE Reimb PR-Overpayment		286.02
		562000-501080	Retirement	253,013.37	
		566000-501115	Employee Assistance		384.63
		566000-501105	FICA/Medicare Taxes		87,398.31
		562000-501100	Medical/Dental	344,474.37	
		566000-101240	General Cash Pool Equity	209,635.63	
		562000-408380	Prior Yr Expense Recovery		1,727.21
		566000-201030	Procard Liability (MOA)	4,201.44	
		566000-201000	Accounts Payable	19,360.61	
		562000-201000	Accounts Payable		19,360.61
		566000-201020	Accounts Payable Manual Accruals	45,921.07	
		562000-511000	Operating Supplies	1,118.31	
		562000-530360	Repair and Maintenance Contract Services	937.79	
		566000-540010	BankFees/OthFinChrgs		154,967.86
		566000-511380	Repair & Maint Supplies		259.81
		562000-530060	EMP Background Checks	312.36	
		562000-530380	Other Professional Services	131,137.17	
		562000-530377	Armored Car Services	5,031.17	
		566000-600300	IGC Office of Management & Budget		32,339.45
		566000-600200	IGC Desktop Services		47,171.68
		562000-590210	Computer HW Purchase < $1,000	5,220.63	
		566000-600540	IGC - Netwk Svcs - Servers		27,116.39
		562000-520060	Lodging	2,652.38	
		566000-600330	IGC Chief Fiscal Officer		4,587.04
		566000-600240	IGC Reprographics-No Mailroom		25,588.25
		562000-600080	IGC Mayor	14,999.97	
		562000-540220	Mileage	1,037.63	
		566000-600320	IGC Purchasing Services		5,350.05
		562000-600570	IGC ER-Benefits	5,753.82	

JE #	Fund	Account	Description	Debit	Credit
		562000-540640	Contractual Svcs Other	7,279.28	
		562000-600330	IGC Chief Fiscal Officer	4,587.04	
		566000-600150	IGC IT Projects & Procurement		15,076.82
		562000-600090	IGC Office of Emergency Management	6,025.49	
		562000-601620	IGC-IBEW Shop Steward	357.13	
		562000-600370	IGC Accounts Payable	1,126.62	
		562000-605540	IGC Workers' Compensation	25,023.69	
		566000-601620	IGC-IBEW Shop Steward		357.13
		566000-600080	IGC Mayor		14,999.97
		562000-511140	Parking	45.15	
		562000-600140	IGC FC-Equal Emp	642.80	
		562000-511380	Repair & Maint Supplies	259.81	
		566000-530377	Armored Car Services		5,031.17
		562000-600610	IGC Labor Relations	9,351.99	
		566000-540440	Boards Commission Expense		173.66
		566000-511010	Office Supplies		9,022.78
		562000-600150	IGC IT Projects & Procurement	15,076.82	
		566000-600050	IGC Ombudsman		4,506.62
		566000-600220	IGC Muni Manager Adm		5,175.83
		566000-601910	IGC-OECD GIS Labor		5,913.44
		566000-601510	IGC Solid Waste Admin	2,620,867.61	
		562000-540271	Computer SW Subscriptions	145.39	
		562000-540150	Advertising	248.67	
		566000-600580	IGC ER-Emp&Clss Svcs		19,938.58
		566000-601590	IGCMicroEA SW HWupgr		4,436.98
		562000-600060	IGC Internal Audit	4,320.05	
		562000-520040	Air Fare	2,613.22	
		562000-540260	Computer SW License	106.01	
		566000-600030	IGC Clerk-Fin Audit		4,430.30
		562000-520080	Tuition/Registration-Non Local	1,129.49	
		562000-601900	IGC-OECD GIS Licensing	242.26	
		566000-600370	IGC Accounts Payable		1,126.62
		566000-600060	IGC Internal Audit		4,320.05
		566000-520060	Lodging		2,652.38
		566000-511000	Operating Supplies		1,118.31
		562000-600220	IGC Municipal Manager Administration	5,175.83	
		566000-540070	Participant Training		99.47
		566000-601880	IGC SAP Capital Recovery		14,293.90
		566000-601960	IGC-Muni Manager Deputy Director		8,024.12
		566000-530380	Other Professional Services		131,137.17
		562000-601590	IGCMicroEA SW HWupgr	4,436.98	
		562000-600290	IGC IT Application Services	23,956.49	
		566000-520040	Air Fare		2,613.22
		566000-600280	IGC IT Fixed Assets		18,972.53
		562000-600160	IGC Civil Law	38,467.03	
		562000-601580	IGC - Netwk Svcs - Network	37,868.33	
		566000-590210	Computer HW Purchase < $1,000		5,220.63
		566000-600610	IGC Labor Relations		9,351.99
		566000-600160	IGC Civil Law		38,467.03
		566000-572241	IntangR to U GASB 96		579.22
		562000-204711	ST SBITA Liability GASB 96		542.51
		562000-152241	Intang SBITA (Full)	1,737.64	
		566000-162241	Amort Intang SBITA	579.22	
		566000-152241	Intang SBITA (Full)		1,737.64
		562000-580530	Transfer To Other Funds	10,470.40	
		562000-440010	GCP Cash Pools Short-Term Int	21,860.79	
		566000-440010	GCP Cash Pools Short-Term Int		21,860.79
		566000-601580	IGC - Netwk Svcs - Network		37,868.33
		562000-101000	Petty Cash	81.80	
			Management Top Side Entry to Allocate Admin Fund 566XXX to Refuse 560XXX and Disposal 562XXX		
SWS-9	560/5(	562000-305080	Net Position		20,572,636.61
		562000-101240	General Cash Pool Equity	20,572,636.61	
			PBC - Mangement Entry to Post Period 14 2024 ADJE to correct Ending Net Position		

JE #	Fund	Account	Description	Debit	Credit
SWS-10	560/5(	562200-501105	FICA/Medicare Taxes/Social Security		3,027.09
		562200-530375	Misc Permit and Review Services		2,013.00
		562200-530050	One-Time Professional Services		1,935.00
		562200-570130	ROW	396.00	
		562200-570160	Bldg Improvements > $49,999		11,766.00
		562200-570140	Art Objects > $4,999		264,300.00
		562200-501020	Overtime		586.36
		562200-501030	Leave Accruals (Full Accrual Funds)		3,428.77
		562200-501080	Retirement		8,882.74
		562200-501090	Life Insurance		14.30
		562200-501130	Unemployment Insurance		80.59
		562200-501115	Employee Assistance		8.32
		562200-501100	Medical/Dental		9,171.61
		562200-501140	Long Term Disability		87.36
		562200-501010	Straight Time Labor		39,789.93
		562200-570180	Land Improvements >$50,000		12,340,658.33
		562200-799900	CWIP Transfer Account	16,926,025.49	
		562200-530190	Engineering/Architectual Services		42,580.00
		562200-605540	IGC Workers' Compensation		597.63
		562200-605530	IGC General Liability		819.67
		562200-570155	Building > $99,999		1,437,834.15
		562200-530380	Other Professional Services		89,254.76
		562200-570200	M&E > $4,999 Except HW & SW		1,774,047.52
		562200-540640	Contractual Svcs Other		150.00
		562200-570210	Computer HW Purchase>$1,000		3,015.56
		562200-570190	Vehicles > $4,999		892,372.80
			Management Top Side Entry to Allocate CWIP for Consolidation		
SWS-11	560/5(	562200-399902	Fixed Assets UC Conversion		188,635.10
		562200-301147	Investment Fixed Asset CIP (Mod)		74,864,007.40
		562200-305070	Fund Balance - Unreserved		246,035.29
		562200-151147	Construction Work in Progress (Mod)		30,421,637.35
		562200-171147	Construction Work in Progress (Contra)	105,720,315.14	
			Management Top Side Entry to Remove modified accrual and related contra accounts		
SWS-12	560/5(	562200-305080	Net Position	20,572,636.61	
		562200-101240	General Cash Pool Equity		20,572,636.61
			PBC - Mangement Entry to Post Period 14 2024 ADJE to correct Ending Net Position		
SWS-13	560/5(	560000-501012	EE Reimb PR-Overpayment		151.05
		566000-600290	IGC IT Application Services		12,651.84
		566000-540260	Computer SW License		55.99
		560000-440010	GCP Cash Pools Short-Term Int	11,545.06	
		560000-305100	Equity for Rev & Exp Accts Used by all Fund Types		477,149.47
		560000-501010	Straight Time Labor	525,927.08	
		560000-501118	Other Benefits	0.86	
		560000-408380	Prior Yr Expense Recovery		912.17
		566000-408380	Prior Yr Expense Recovery	912.17	
		566000-201030	Procard Liability (MOA)	2,218.86	
		566000-600240	IGC Reprographics-No Mailroom		13,513.60
		566000-600150	IGC IT Projects & Procurement		7,962.33
		560000-530377	Armored Car Services	2,657.05	
		560000-600080	IGC Mayor	7,921.74	
		566000-601600	IGC - Netwk Svcs - Phones		5,996.11
		566000-540010	BankFees/OthFinChrgs		81,841.21
		560000-601930	Equity & Justice	999.18	
		560000-540440	Boards Commission Expense	91.72	
		566000-601880	IGC SAP Capital Recovery		7,548.86
		566000-600570	IGC ER-Benefits		3,038.69
		560000-520040	Air Fare	1,380.09	
		566000-540170	Communications		1,647.81
		566000-600330	IGC Chief Fiscal Officer		2,422.50
		560000-520060	Lodging	1,400.77	
		566000-540440	Boards Commission Expense		91.72
		566000-511010	Office Supplies		4,765.08

JE #	Fund	Account	Description	Debit	Credit
		560000-601910	IGC-OECD GIS Labor	3,122.99	
		560000-600090	IGC Office of Emergency Management	3,182.17	
		566000-601840	IGC IT Security - All		833.05
		560000-601600	IGC - Netwk Svcs - Phones	5,996.11	
		560000-540260	Computer SW License	55.99	
		566000-601930	Equity & Justice		999.18
		560000-601840	IGC IT Security - All	833.05	
		566000-601890	SAP Support Center IGC		11,887.40
		560000-580530	Transfer To Other Funds	5,529.60	
		566000-440010	GCP Cash Pools Short-Term Int		11,545.06
		560000-202450	Accrued Payroll Liabilities		40,916.74
		566000-501012	EE Reimb PR-Overpayment	151.05	
		560000-501115	Employee Assistance	203.13	
		560000-501090	Life Insurance	347.87	
		560000-501105	FICA/Medicare Taxes/Social Security	46,156.57	
		560000-501020	Overtime	32,818.03	
		566000-501020	Overtime		32,818.03
		560000-501140	Long Term Disability	1,253.37	
		566000-501080	Retirement		133,620.76
		560000-201030	Procard Liability (MOA)		2,218.86
		560000-201020	Accounts Payable Manual Accruals		24,251.71
		566000-201020	Accounts Payable Manual Accruals	24,251.71	
		560000-540640	Contractual Svcs Other	3,844.31	
		560000-601880	IGC SAP Capital Recovery	7,548.86	
		566000-511380	Repair & Maint Supplies		137.21
		560000-600030	IGC Clerk - Municipal Financial Audit	2,339.72	
		566000-600300	IGC Office of Management & Budget		17,079.02
		560000-540150	Advertising	131.33	
		566000-600540	IGC - Netwk Svcs - Servers		14,320.63
		566000-601580	IGC - Netwk Svcs - Network		19,998.93
		566000-601960	IGC-Muni Manager Deputy Director		4,237.67
		560000-600580	IGC ER-Employment Classif&Records Svcs	10,529.91	
		560000-530380	Other Professional Services	69,255.81	
		560000-601900	IGC-OECD GIS Licensing	127.94	
		560000-530060	EMP Background Checks	164.96	
		560000-605540	IGC Workers' Compensation	13,215.44	
		566000-511080	Postage		943.69
		560000-600300	IGC Office of Management & Budget	17,079.02	
		560000-511000	Operating Supplies	590.60	
		566000-520040	Air Fare		1,380.09
		566000-600280	IGC IT Fixed Assets		10,019.73
		566000-511140	Parking		23.85
		566000-590210	Computer HW Purchase < $1,000		2,757.11
		566000-600090	IGC Office of Emergency Management		3,182.17
		560000-511130	Safety Supplies	2,717.69	
		560000-600020	IGC Clerk - Agenda Control	385.16	
		566000-540070	Participant Training		52.53
		566000-511130	Safety Supplies		2,717.69
		560000-511080	Postage	943.69	
		560000-530360	Repair and Maintenance Contract Services	495.27	
		566000-600020	IGC Clerk - Agenda Control		385.16
		560000-600360	IGC Payroll	4,767.75	
		560000-540271	Computer SW Subscriptions	76.79	
		566000-600140	IGC FC-Equal Emp		339.48
		566000-600220	IGC Muni Manager Adm		2,733.44
		566000-540040	Dues Memberships		610.30
		566000-600360	IGC Payroll		4,767.75
		560000-520050	Other Transportation Costs	171.44	
		566000-601590	IGCMicroEA SW HWupgr		2,343.24
		560000-590210	Computer HW Purchase < $1,000	2,757.11	
		560000-601590	IGC Microsoft EA SW and HW upgrades	2,343.24	
		560000-600370	IGC Accounts Payable	594.99	
		560000-540010	Bank Fees/Other Financial Institution Charges	81,841.21	
		560000-600610	IGC Labor Relations	4,938.95	
		560000-600200	IGC Desktop Services	24,912.19	
		566000-600060	IGC Internal Audit		2,281.50
		560000-540220	Mileage	547.99	
		566000-572241	IntangR to U GASB 96		305.89

JE #	Fund	Account	Description	Debit	Credit
		566000-205398	LT SBITA Liability GASB 96	305.47	
		560000-204711	ST SBITA Liability GASB 96		286.51
		560000-205398	LT SBITA Liability GASB 96		305.47
		560000-152241	Intang SBITA (Full)	917.68	
		560000-162241	Amort Intang SBITA		305.89
		566000-152241	Intang SBITA (Full)		917.68
		566000-202450	Accrued Payroll Liabilities	40,916.74	
		560000-305080	Net Position	668,455.18	
		566000-305100	Equity(AllFundTypes)	477,149.47	
		566000-305080	Net Position		668,455.18
		560000-501240	Allow Differentials/Premiums	1,221.95	
		566000-501130	Unemployment Insurance		1,210.80
		566000-501090	Life Insurance		347.87
		566000-501140	Long Term Disability		1,253.37
		560000-501080	Retirement	133,620.76	
		566000-501010	Straight Time Labor		525,927.08
		566000-501115	Employee Assistance		203.13
		560000-501130	Unemployment Insurance	1,210.80	
		566000-501105	FICA/Medicare Taxes		46,156.57
		566000-501240	Allow Differentials/Premiums		1,221.95
		566000-501100	Medical/Dental		181,922.89
		560000-501100	Medical/Dental	181,922.89	
		566000-101240	General Cash Pool Equity	110,712.22	
		560000-101240	General Cash Pool Equity		110,712.22
		560000-201000	Accounts Payable		10,224.68
		566000-201000	Accounts Payable	10,224.68	
		566000-540220	Mileage		547.99
		560000-600320	IGC Purchasing Services	2,825.45	
		566000-600370	IGC Accounts Payable		594.99
		566000-520060	Lodging		1,400.77
		566000-511000	Operating Supplies		590.60
		560000-600140	IGC FC-Equal Emp	339.48	
		560000-540040	Dues Memberships	610.30	
		566000-530377	Armored Car Services		2,657.05
		560000-600540	IGC - Netwk Svcs - Servers	14,320.63	
		560000-540050	Tuition/Registration Anch Area	1,539.30	
		566000-600030	IGC Clerk-Fin Audit		2,339.72
		566000-601850	IGC IT Security-No AWWU		4,899.67
		566000-600160	IGC Civil Law		20,315.11
		560000-600330	IGC Chief Fiscal Officer	2,422.50	
		560000-540070	Participant Training	52.53	
		560000-601960	IGC-Muni Manager Deputy Director	4,237.67	
		566000-600610	IGC Labor Relations		4,938.95
		566000-540271	Computer SW Subscriptions		76.79
		560000-601850	IGC IT Security-No AWWU	4,899.67	
		560000-600150	IGC IT Projects & Procurement	7,962.33	
		560000-600570	IGC ER-Benefits	3,038.69	
		566000-530380	Other Professional Services		69,255.81
		560000-600060	IGC Internal Audit	2,281.50	
		566000-530360	Rep & Mnt Cntr Srvs		495.27
		566000-540150	Advertising		131.33
		560000-511380	Repair & Maint Supplies	137.21	
		560000-511010	Office Supplies	4,765.08	
		560000-600240	IGC Reprographics-No Mailroom	13,513.60	
		560000-600220	IGC Municipal Manager Administration	2,733.44	
		566000-600320	IGC Purchasing Services		2,825.45
		566000-605540	IGC Workers' Compensation		13,215.44
		566000-601910	IGC-OECD GIS Labor		3,122.99
		566000-601900	IGC-OECD GIS Licensing		127.94
		566000-601510	IGC Solid Waste Admin	1,384,125.68	
		560000-605530	IGC General Liability	14,488.58	
		560000-600160	IGC Civil Law	20,315.11	
		560000-520080	Tuition/Registration-Non Local	596.51	
		566000-520050	Other Transportation Costs		171.44
		566000-600580	IGC ER-Emp&Clss Svcs		10,529.91
		566000-600050	IGC Ombudsman		2,380.02
		566000-540640	Contractual Svcs Other		3,844.31
		560000-600290	IGC IT Application Services	12,651.84	

JE #	Fund	Account	Description	Debit	Credit
		566000-520070	Per Diem		240.54
		560000-520070	Per Diem	240.54	
		566000-520080	Tuition/Registration-Non Local		596.51
		560000-601620	IGC-IBEW Shop Steward	188.60	
		566000-601620	IGC-IBEW Shop Steward		188.60
		566000-600080	IGC Mayor		7,921.74
		560000-600050	IGC Ombudsman	2,380.02	
		566000-605530	IGC General Liability		14,488.58
		560000-511140	Parking	23.85	
		560000-601890	SAP Support Center IGC	11,887.40	
		560000-540170	Communications	1,647.81	
		566000-540050	Tuition/Registration Anch Area		1,539.30
		566000-530060	EMP Background Checks		164.96
		560000-600280	IGC IT Fixed Assets	10,019.73	
		566000-600200	IGC Desktop Services		24,912.19
		560000-601580	IGC - Netwk Svcs - Network	19,998.93	
		560000-572241	IntangR to U GASB 96	305.89	
		566000-101000	Petty Cash		43.20
		560000-101000	Petty Cash	43.20	
		566000-204711	ST SBITA Liability GASB 96	286.51	
		566000-162241	Amort Intang SBITA	305.89	
		566000-580530	Transfer To Other Funds		5,529.60
		566000-501118	Other Benefits		0.86
		560000-601510	IGC Solid Waste Admin		1,384,125.68
			Management Top Side Entry to Allocate Admin Fund 566XXX to Refuse 560XXX and Disposal 562XXX		
SWS-14	560/5(	562200-110030	Intergovernmental Rcbles	1,306,977.71	
		562200-405100	Federal Grant Revenue-Direct		1,306,977.71
			Management Entry to recognize & accrue 2024 SWS FEMA PW 349 & 339 revenue		
SWS-15	560/5(	562000-152190	Vehicles (Full Accrual)	200,000.00	
		562000-572190	Vehicles > $4,999 (Full)	19,047.67	
		562000-460050	Gain on disposal of capital assets		200,000.00
		562000-162190	Accumulated Depr Vehicles		19,047.67
			To record gain on disposal for assets traded in for replacement vehicles		
SWS-16	560/5(	562000-101240	General Cash Pool Equity		6,325,394.31
		562200-101240	General Cash Pool Equity	6,325,394.31	
		562200-202700	Due to Other Funds		6,325,394.31
		562000-107010	Due from Other Muni Funds	6,325,394.31	
			To reclassify negative cash for Disposal		
SWS-17	560/5(	560000-201310	Bonds Payable Current	358,200.00	
		562000-205200	Bonds Payable - Revenue		636,800.00
		560000-205200	Bonds Payable - Revenue		358,200.00
		562000-201310	Bonds Payable Current	636,800.00	
			To adjust current bonds payable		
SWS-18	560/5(	560000-305080	Net Position	32,880.67	
		562000-305080	Net Position		32,880.67
		560000-101240	General Cash Pool Equity		32,880.67
		562000-101240	General Cash Pool Equity	32,880.67	
			PBC - To adjust net position based on 566XXX allocation for presentation purposes in the ACFR		
SWS-19	560/5(	562200-110030	Intergovernmental Rcbles		1,306,977.71
		562200-203140	Deferred Credits - Misc		181,536.86
		562200-405150	State Grant Rev-Pass Thru	181,536.86	
		562200-405100	Federal Grant Revenue-Direct	1,306,977.71	
		To correct FEMA grant revenue based on return of funds required and revenue incorrectly recognized in FY 24			

WDF

Municipality of Anchorage
Attachment B - Schedule of Uncorrected Misstatements
Fiscal Year 2024 Audit

LW

Number	Entity	Account No	Name	Debit	Credit
1	231		Intergovernmental revenues	217,214.12	
	231		Opening fund balance		217,214.12
	241		Intergovernmental revenues		2,285,239.10
	241		Opening fund balance	2,285,239.10	
	257		Intergovernmental revenues	342,442.23	
	257		Opening fund balance		342,442.23
	401		Intergovernmental revenues	95,211.22	
	401		Opening fund balance		95,211.22
	402		Intergovernmental revenues		469,699.16
	402		Opening fund balance	469,699.16	
	441		Intergovernmental revenues	216,601.26	
	441		Opening fund balance		216,601.26
	461		Intergovernmental revenues	246,311.33	
	461		Opening fund balance		246,311.33
	485		Intergovernmental revenues		114,533.33
	485		Opening fund balance	114,533.33	
	580		Intergovernmental revenues	157,004.92	
	580		Opening fund balance		157,004.92
	601		Intergovernmental revenues	76,571.30	
	601		Opening fund balance		76,571.30
2	231		Intergovernmental receivables	470,272.16	
			Intergovernmental revenue		470,272.16

WDF

Municipality of Anchorage
Attachment C - Schedule of Corrected Presentations
Fiscal Year 2024 Audit

YW

Number	Disclosure Area	Description
1	Other Postemployment Benefits	OPEB RSI Schedules for the years ended 6/30 contained the 12/31 covered payroll amount. This variance amounted to $9,231,441, and was corrected in a subsequent GASB 75 workbook.
2	Cash and investments	Cash and Investments footnote did not tie to the TB/Balance Sheet by approximately $25 million. Corrections were made to the trial balance through AJE corrected misstatements.
3	Capital Assets	IT CWIP Additions & Deletions were grossed up to include transfers, resulting in both being overstated by ~6.4M
4	Subscription Liabilities	Microsoft Office 365 SBITA was written off due to the Muni electing not to exercise options to extend. This was appropriate, however, this write-off was initially presented as if it was a payment in the Statement of Cash Flows.
5	Subscription Liabilities	Additions and deletions were grossed up in long-term debt footnote and not appropriately adjusted with corresponding general ledger adjustments.
6	Lease Liabilities	Additions and deletions were grossed up in long-term debt footnote by approximately $4 million for additions and $4 million for deletions.

WDF

Municipality of Anchorage
Attachment D - Schedule of Uncorrected Presentations
Fiscal Year 2024 Audit

Number	Disclosure Area	Description
1	Cash and investments	Cash in central treasury per footnote is different for business type activities due to a grant adjustment for Port and State grant funds. The uncorrected presentation in footnote 2 resulted in approximately \$500,000 difference between the government activities and business type activities as compared to the entity-wide financial statements.
2	ACFR	Capital contributions should be from external sources. Management has elected to show a capital contribution to the Equipment Maintenance Internal Service Fund from the General Government Capital Projects fund. The uncorrected presentation is shown in supplementary schedules I-2 as a contribution from other governmental funds.

WDF

Municipality of Anchorage
Attachment E - Summary of Control Deficiencies
Fiscal Year 2024 Audit

MATERIAL WEAKNESSES		
MW-1, Finding 2024-001	Timely Reporting of Financial Information	The Municipality failed to perform closure of books and records in a timely manner after its fiscal year end. This resulted in delayed completion of reconciliations and final period-ending trial balances necessary for the production and issuance of annual financial reports. In addition, significant adjustments were required to trial balances and to the financial statements in order to properly present results after final reconciliations and adjustments were processed. Trial balances received for the audit included modified and full accrual basis accounts, which resulted in multiple duplications of account balances. Material modifications were required that resulted in adjustments to the trial balances as follows: (1) ACFR - Approximately \$6.5 billion in assets, \$61 million in liabilities, \$6.5 billion in equity, and \$44 million in expenses (including capital outlay expenses). General ledger details for the appropriate basis also required modification due to the appropriate basis of accounting for the respective fund. (2) Port - approximately \$182.2 million in assets, \$1.2 million in liabilities, \$2.3 million in revenue, and \$183.3 million in equity adjustments. (3) Solid waste Services - approximately \$114 million in assets, \$226 thousand in liabilities, \$113.8 million in equity, and \$28 million in revenue and expense adjustments. Trial balances received for the audit included equity accounts that were inaccurate and required material adjustments to ensure equity appropriately rolled forward. These adjustments totaled approximately \$60 million resulting in an impact of approximately \$44 million in assets and \$15 million in equity.
MW-2, Finding 2024-002	Level of Precision of Review	Adjustments were identified during the audit related to reconciliations performed by management in closing of the books and records. In addition, certain issues were identified as part of understanding internal controls over financial reporting. Overall reconciliation and review controls were not performed at a level of precision to detect errors in the following areas: (1) Cash and investments were materially misstated by approximately \$25 million and required adjustments to tie to the testwork and related cash and investment disclosures. (2) Accounts receivable and accounts payable were recorded in the incorrect fiscal year for approximately \$700 thousand and \$780 thousand, respectively. (3) ACFR presentation disclosures required material revisions to tie to the reconciliations for capital assets, leases payable, subscription-based IT assets and liabilities, and IT construction in progress. These were initially overstated and resulted in material revisions to the reconciliations and the financial statement disclosures. (4) Grant reconciliations for grant related receivables, unearned revenue, expenditures, and deferred inflows required material revisions to tie to the underlying trial balances. These resulted in approximately 10 versions of the grants reconciliation and required material adjustments to the trial balances. (5) Lease amortization schedules required revision resulting from incorrect rates utilized within the lease amortization schedules.

MATERIAL WEAKNESSES CONTINUED		
MW-3, Finding 2024-003	Journal Entry Review	Adjustments were posted with improper review and approval, insufficient supporting documentation, and/or were not posted in a timely manner. In addition, there was a system design change in 2023 that removed the requirement to review and approve journals in SAP, which remained in effect for the majority of 2024.
MW-4, Finding 2024-004	Grant Accounting	BDO identified material inaccuracies in the grants reconciliation, the grant analysis worksheets, and the related financial statements for grant receivables, unearned revenue, deferred inflows, and revenue. These include the following areas: ACFR: (1) Reconciliations - Reconciliations received throughout the course of the audit resulted in approximately 10 revisions to the Municipality-wide grant schedules to correct for material inaccuracies to beginning accounts receivable and deferred revenue balances and current year receivables, expenses, revenue, and ending accounts receivable and deferred revenue balances. This resulted in material adjustments of approximately $233.2 million with an impact to grant receivables of $4.8 million and grant revenue of $8 million. Combined with other grant adjustments and transfers, the overall impact was approximately $6 million loss. (2) Supporting documentation - Supporting documentation identified inconsistent and conflicting information in grant reporting documentation, grant reporting records were not consistently maintained, grant reporting requirements to the grantor agency were not timely resulting in inconsistent grant reconciliations and grant analysis worksheets. Out of a sample of 70 grants, 51 were found to have discrepancies with the grant agreements (missing or unsigned original awards or amendments), and the Municipality was also unable to provide expense reimbursement/draw requests for 44 sample items. (3) The Municipality is not filing timely for reimbursement of grant expenditures and the grant analysis worksheets contained material inaccuracies. (4) BDO identified that 3 grants out of a sample of 70 recognized grant revenue and related receivable in the improper fiscal year. Material adjustments of approximately $4 million were identified as an overstatement of grant revenue and grant receivables. Port - The grant reconciliation schedule contained material inaccuracies for the beginning grant receivables and deferred revenue amounts and exclusions of FEMA grants. Material grant adjustments were identified that resulted in approximately $89 million in adjustments. Grant receivables were initially overstated by approximately $5.7 million and grant revenue was overstated by approximately $5.4 million. Solid Waste Services-Refuse and Disposal Utilities - The grant reconciliation schedule contained material inaccuracies for the beginning grant receivable and deferred revenue amounts and exclusions of FEMA grants. In addition, the Municipality is not timely filing for reimbursement of grant expenditures and the grant analysis worksheets contained material inaccuracies. Material adjustments of $1.3 million were identified as an overstatement of grant revenue and grant receivables.

MATERIAL WEAKNESSES CONTINUED		
MW-5, Finding 2024-005	Tracking of Capital Assets	BDO identified material adjustments and inconsistencies for capital asset reconciliations per the asset management details to the related financial statements. The capital asset reconciliations required multiple revisions and material adjustments were identified in the financial statements and related disclosures. These include the following: General government - (1) The purchase of an asset in the previous fiscal period was inaccurately reflected in capital asset details and reconciliations which resulted in an adjustment of approximately $300 thousand. Capital asset schedules and related financial statements were inaccurate prior to the corrected misstatements. (2) Construction in progress ("CIP") details and reconciliations were not properly reviewed to identify and close stale projects. General government CIP contained 29 CIP projects that should have been closed out but instead have another negative project to net to zero. (3) Approval of CIP closures was done verbally and not documented or retained, resulting in $3 million of assets placed into service without supporting documentation for the approval of the project closure. Capital asset schedules and related financial statements were inaccurate prior to the corrected misstatements. Information Technology fund - CIP details and reconciliations contained duplicated information in additions and deletions due to significant general ledger adjustments for movement of assets between construction in progress, capital outlay expense, and capital assets. This resulted in overstatement of additions and deletions of approximately $7.4 million, respectively. Material adjustments were required of the CIP reconciliations and footnote disclosures. Capital asset schedules and related financial statements were inaccurate prior to the Hydropower fund - CIP details and reconciliations incorrectly included completed CIP projects that were already in use as assets that were placed in service. This resulted in material adjustments of approximately $380 thousand to properly remove these assets from CIP to capital assets. Equipment totaling approximately $325 thousand was recorded as an asset placed in service in the previous fiscal year but not recorded as an addition until the current fiscal year. In addition, approximately $12 thousand in assets were incorrectly expensed. Material adjustments were required of the CIP reconciliations and footnote disclosures for these corrected misstatements. Port - The Municipality failed to record assets sold at auction which resulted in misstatements of approximately $343 thousand to remove the capital assets and record the resulting gain of approximately $46 thousand. Capital asset schedules and related financial statements were inaccurate prior to the corrected misstatements. Solid Waste Services - Capital asset acquisitions were placed in service at an amount lower than acquisition cost. Capital asset disposals that were traded in for new assets were disposed of at an amount that did not recognize the gain on disposal. Capital asset acquisitions were understated by approximately $200 thousand, accumulated depreciation and depreciation expense were understated by approximately $19 thousand, and gain on disposal of capital assets revenue was understated by approximately $200 thousand. Capital asset schedules and related financial statements were inaccurate prior to these corrected misstatements.

		SIGNIFICANT DEFICIENCIES
SD-1, Finding 2024-006	Procurement and Purchasing Policies	There were several items reported by Internal Audit where procurement activities did not comply with Municipality Policies & Procedures 48-16, Policy & Procedures 24-23 and the Municipality's Procurement Card Guide. These include the following: Procurement card purchases - (1) Procurement card purchases were identified as having exceeded the single transaction limit. Internal audit identified transactions split to circumvent dollar authority limits of approximately $129 thousand. (2) Mandatory annual supply contracts were not always utilized. (3) Supporting documentation was not always readily available or properly approved. Contract compliance - (1) Contractors managing the Sullivan, Boeke, Dempsey, and Harry McDonald Centers were not in compliance with contract terms, including failure to provide audited financial information, improper bonuses and calculated revenue incentives, a lack of inventory of fixed assets, failing to meet budget requirements, and entering into subcontracts without approvals. (2) Solid Waste Services - Maintenance contract was entered into without the required signatory approvals of the Municipal Manager. Agreements were made by staff without proper delegation from department directors which requires formal delegation by the Municipal Manager.
SD-2, Finding 2024-007	Budget Impact on Financial Reporting	During the audit, certain instances were noted where the approved budget coding is not in line with the required reporting of the capital expense or grant revenue under accounting standards. When expenditures are not tracked in the fund that ultimately records the asset, the SAP capital asset module posts an asset and capital contribution revenue as assets are recorded. This results in a duplicated presentation of capital contribution revenue and an incorrect expense in the fund that carried the initial coding. In 2024, revenue and the related expense was presented as overstated by $1.9 million when a grant-funded asset was approved for expense in a governmental capital project fund but ultimately recorded as an asset in the equipment internal service fund. BDO identified approximately 20 journal entries to adjust amounts and reallocate among prior period budget-period fiscal years. The total impact of these entries was approximately $240 thousand. There was insufficient documentation in place to support the rationale for these adjustments.
		CONTROL DEFICIENCIES
CD-1, CD-6	ITGC - Segregation of Duties	SAP (CD-1), AWWU CIS (CD-6): OIT personnel have access to the development environment and the ability to deploy changes to production, thereby creating a segregation of duties conflict. Mitigating controls include approvals from the Change Management Board to develop, test, and deploy changes to the production environment.
CD-2	ITGC - Database password policies	KABA, APD TeleStaff, AFD TeleStaff, AWWU CIS: Complexity requirements for database password policies are not enacted, thus increasing the risk for unauthorized access to the underlying data. Mitigating controls include limited OIT access to the database servers that require privileged access credentials. Privileged access credentials are more robust and meet complexity standards.
CD-3	ITGC - User Access Reviews	AFD TeleStaff, APD TeleStaff, Tower Billing: Supporting documentation to assess the design and implementation of user access reviews was not provided.

CONTROL DEFICIENCIES CONTINUED		
CD-4	ITGC - Privileged Access	AFD TeleStaff, Tower Billing: Users outside of OIT roles have privileged access within the application. These users have the ability to review and approve transactions, thereby creating a segregation of duties conflict. Mitigating controls include review and approval at one level above the activity being performed.
CD-5	ITGC - Application Password Policy	AFD TeleStaff: Application password policies are not being enforced. Mitigating controls include network access that requires robust password policies, including complexity requirements.
CD-7	Review and Approval of Payroll	Internal audit identified employee time records that did not agree to the payroll records. These were not reconciled or corrected timely.
CD-8	Review of Self Insurance Rates	Internal Audit identified that self insurance rates were not properly adjusted and excluded considerations of ML&P claims; self insurance rates not calculated by Risk Management, lack of defined control owners within Risk Management; workers compensation processing due dates not always met.
CD-9	Payroll Reconciliations	Tax deposit submission review forms were not all signed by the payroll manager. Payment of the tax does require two approvers within the system.
CD-10	Cash Control Procedures	Internal audit identified deficiencies in cash controls at Solid Waste Services and Clinics. Cash deposits were not made daily and unscheduled cash counts were not performed. Cash journals were not completed correctly or timely and supporting documentation was not always recorded properly. We recommend the Municipality consider Internal Audit recommendations for improvement in this area.
CD-11	Office of the Mayor Language Access Policy	Internal audit found that current programs around language access policies may not be effective, and that information regarding these programs and feedback mechanisms were inadequate or not established.
CD-12	WIC Program	Internal audit determined that required documentation was not retained in participant files for the Women, Infants, and Children program. We recommend the Municipality perform a self-review of all program files to ensure proper compliance.
CD-13	AWWU Key and Lock Controls	An internal audit review of AWWU security procedures determined that controls over key security were not followed. We recommend the Municipality consider Internal Audit recommendations for improvement in this area.
CD-14	Review of Commitments and Contingencies	Policies and procedures at the MOA do not ensure that the Municipality's evaluation of existing or pending legal claims for their probability of outcome is communicated in a timely manner with the Controller Division for inclusion in the financial statements. The current procedures in place, wherein the Controller and Assistant Controller work with legal at year end to assess the MOA's legal reserve does not involve appropriate stakeholders at the MOA at the correct time (Department of Law). BDO was unable to obtain a listing of claims from the Controller Division in a reasonable amount of time following the closure of books and records for 2024, indicating that there is insufficient communication between the departments. As a result, the MOA's policies and procedures are insufficient for ensuring a sufficient legal reserve is accrued and assessed for reasonableness in accordance with GASB 62.

CONTROL DEFICIENCIES CONTINUED		
CD-15	Internal Service Fund Recovery	BDO identified that the internal service funds' charges for services provided to the MOA are insufficient in recovering actual costs incurred for provided services. The insufficient charges result in the funds running at a deficit. Additionally, a $30 million payable from the IT ISF to the General Fund remains on the books, with no repayments made during 2024.
CD-16	AHD Child-Care Licensing Program	Internal Audit identified potential noncompliance for the AHD Child-Care Licensing Program with regards to due dates for inspections and investigations.
CD-17	Traffic Engineering Inventory	Internal Audit found that the Traffic Engineering Department did not have a an appropriately functioning inventory system. We suggest that the Municipality considered Internal Audit recommendations for improvement in this area.
CD-18	Timely Response to Public Records Request	The Public Transportation Department assisted the constituent with completing the public request form in February 2024 and no formal record of when the completed request was received. As of August 2024, the public records request was not filled and provided to the contitutent. When the request was provided, the record was insufficient to fulfill the request under the current policy and the type of record produced by the security system used for the bus is virtually unaccessible by anyone outside of Public Transportation.
CD-19	Hydropower Billings and Contract Management	Insufficient resources in Hydropower hindered its ability to comply with certain Power Purchase Agreement (PPA) requirements, resulting in Matanuska Electric Association self-invoicing and potentially underpaying the Municipality due to use of an unapproved calculation methodology.