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SL

Municipality of Anchorage
Attachment B
Schedule of Uncorrected Misstatements
12/31/2023

| Number | Entity | Account Name | Debit | Credit |
|---|--------|--|--------------|--------------|
| 1 | 580 | Capital assets | 83,514 | |
| | 580 | Loss on disposal of assets | | 1,010,307 |
| Evidence for deletion not documented. | | | | |
| 2 | 231 | Intergovernmental revenues | 1,610,801 | 1,281,546 |
| | 241 | Intergovernmental revenues | 1,841,477 | 18,162,251 |
| | 401 | Intergovernmental revenues | 130,847 | 8,068,454 |
| | 431 | Intergovernmental revenues | | 14,332 |
| | 441 | Intergovernmental revenues | | 257,296 |
| | 461 | Intergovernmental revenues | | 263,385 |
| | 485 | Intergovernmental revenues | | 989,837 |
| | 580 | Capital contributions | | 317,999 |
| | 231 | Fund balance (prior year intergovernmental revenues) | | 600,421 |
| | 241 | Fund balance (prior year intergovernmental revenues) | | 73,022 |
| | 401 | Fund balance (prior year intergovernmental revenues) | | 1,281,546 |
| | 431 | Fund balance (prior year intergovernmental revenues) | | 18,162,251 |
| | 441 | Fund balance (prior year intergovernmental revenues) | | 8,068,454 |
| | 461 | Fund balance (prior year intergovernmental revenues) | | 4,703,588 |
| | 485 | Fund balance (prior year intergovernmental revenues) | | 1,631,803.75 |
| | 580 | Net position (prior year capital contributions) | | 8,858.05 |
| Adjustments to opening balances in grant receivables and deferred inflows. | | | | |
| 3 | 231 | Intergovernmental revenues | 643,205 | |
| | 231 | Intergovernmental receivables | | 40,455 |
| | 231 | Fund balance (prior year intergovernmental revenues) | | 602,750 |
| Extrapolated error for State Grants Special Revenue Fund grant revenue exceptions | | | | |
| 4 | 100 | Fund balance (prior year legal expense) | 1,600,060.00 | |
| | 100 | Legal expense | | 1,600,060.00 |
| Claims for incidents that incurred prior to 2023 that were paid and accrued in 2023 or after. Does not include claims covered by estimate in Fund 602, which were included in prior year estimates of claims incurred but not reported. | | | | |