

MUNICIPALITY OF ANCHORAGE, ALASKA



DETAIL STATEMENTS AND SCHEDULES

**Supplement to the Annual Comprehensive
Financial Report**

For the Fiscal Year Ended December 31, 2023

MUNICIPALITY OF ANCHORAGE, ALASKA

DETAIL STATEMENTS AND SCHEDULES

DECEMBER 31, 2023

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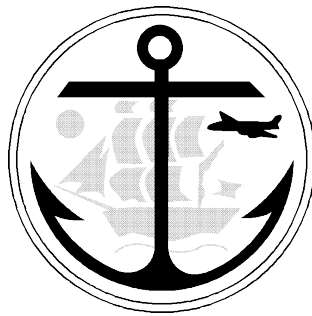
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MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Balance Sheets
December 31, 2023
(With summarized financial information at December 31, 2022)

Exhibit AA-1

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area
ASSETS					
Cash	\$ 7,670	\$ -	\$ -	\$ -	\$ -
Cash and Investments in Central Treasury	3,736,871	-	2,516,694	456,497	978,647
Accrued Interest on Investments	2,348,265	-	-	-	-
Taxes Receivable:					
Delinquent Taxes	5,954,500	7,590	44,534	5,730	90,521
Tax Liens	94,091	-	-	-	-
Penalties and Interest	564,836	-	-	-	-
Less: Allowance for Uncollectibles	(8,919)	(4)	(212)	(6)	(232)
Total Net Taxes Receivable	6,604,508	7,586	44,322	5,724	90,289
Accounts Receivable	19,862,659	-	-	-	1,900
Less: Allowance for Uncollectibles	(7,395,950)	-	-	-	(1,131)
Total Net Accounts Receivable	12,466,709	-	-	-	769
Special Assessments Receivable:					
Current	9,771	-	-	-	-
Delinquent	-	-	-	-	-
Unbilled	42,994	-	-	-	-
Total Special Assessments Receivable	52,765	-	-	-	-
Intergovernmental Receivables	758,475	-	2,380	683	3,416
Lease receivable					
Short Term Lease receivable	150,093	-	-	-	-
Long Term Lease receivable	870,731	-	-	-	-
Total lease receivable	1,020,824	-	-	-	-
Due from Component Units:					
Anchorage School District	-	-	-	-	-
Total Due from Component Units	-	-	-	-	-
Due from Other Funds and Sub-Funds:					
Former City Service Area Fund	155	-	-	-	-
Areawide EMS Lease Special Levy Fund	-	-	-	-	-
Building Safety Fund	14,165,392	-	-	-	-
Police/Fire Retirees Medical	504	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	-	-	-	-
Areawide Capital Projects Fund	89,910	-	-	-	-
Port Fund	22,505,599	-	-	-	-
Merrill Field Airport Fund	1,356,724	-	-	-	-
Police and Fire Retiree Medical Liability Fund	9,779	-	-	-	-
Public Svces Spec Assess Dist Fund	492,840	-	-	-	-
Total Due from Other Funds and Sub-Funds	38,620,903	-	-	-	-
Inventories	958,052	-	-	-	-
Prepaid Items and Deposits	37,000	-	-	-	-
Assets Held for Resale	4,888,761	-	-	-	-
Advances to Information Technology Fund	30,244,058	-	-	-	-
Advances to Disaster Recovery FEMA Fund	5,957,798	-	-	-	-
Advances to COVID FEMA Funds	10,246,558	-	-	-	-
Advances to Fire Capital Projects Fund	-	-	-	-	-
Advances to Areawide Capital Projects Fund	206,607	-	-	-	-
Total Assets	117,135,000	7,586	2,563,396	462,904	1,073,121
TOTAL ASSETS	\$ 118,155,824	\$ 7,586	\$ 2,563,396	\$ 462,904	\$ 1,073,121
LIABILITIES					
Accounts Payable and Retainages	\$ 8,474,786	\$ -	\$ 466	\$ 15,394	\$ 227,134
Accrued Payroll Liabilities	5,055,063	-	-	-	10,055
Due to Areawide	-	155	-	-	-
Due to Anchorage School District	87,834,264	-	-	-	-
Unearned Revenue and Deposits	979,256	-	-	-	-
Advances from Other Funds	5,838,311	-	-	-	-
Total Liabilities	108,181,680	155	466	15,394	237,189
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenues- Leases	966,054	-	-	-	-
Unavailable Revenues- Property Taxes	5,410,936	7,594	36,481	4,968	62,003
Unavailable Revenues- Special Assessments	46,155	-	-	-	-
Unavailable Revenues- Risk Management Claims	450,827	-	-	-	-
Time Restricted Health Permit Receipts	1,027,359	-	-	-	-
Unavailable Revenues- Library charges	51,431	-	-	-	-
Total Deferred Inflows of Resources	7,952,762	7,594	36,481	4,968	62,003
FUND BALANCE (DEFICIT)					
Nonspendable	52,538,834	-	-	-	-
Restricted	616,855	-	-	-	-
Committed	15,745,769	-	109,361	35,235	295,820
Unassigned (Deficit)	(66,880,076)	(163)	2,417,088	407,307	478,109
Total Fund Balance (Deficit)	2,021,382	(163)	2,526,449	442,542	773,929
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)	118,155,824	7,586	2,563,396	462,904	1,073,121

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Balance Sheets
December 31, 2023
(With summarized financial information at December 31, 2022)

Exhibit AA-1

	Former Borough Roads and Drainage Service Area	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area
ASSETS					
Cash	\$ -	\$ -	\$ -	\$ -	750
Cash and Investments in Central Treasury	129,237	4,722,447	10,465,867	7,962,935	29,983,697
Accrued Interest on Investments	-	27,897	292,252	-	117,368
Taxes Receivable:					
Delinquent Taxes	32,285	1,991,236	2,018,899	286,446	3,069,176
Tax Liens	-	-	-	-	-
Penalties and Interest	22,146	-	-	1,952	-
Less: Allowance for Uncollectibles	(1,774)	(15,611)	(16,436)	(1,379)	(22,266)
Total Net Taxes Receivable	52,657	1,975,625	2,002,463	287,019	3,046,910
Accounts Receivable	-	141,575	862,650	39,202	2,177,456
Less: Allowance for Uncollectibles	-	(73,362)	(32,398)	-	(1,719,464)
Total Net Accounts Receivable	-	68,213	830,252	39,202	457,992
Special Assessments Receivable:					
Current	-	-	64,810	-	-
Delinquent	-	-	8,502	-	-
Unbilled	-	-	1,400,638	-	-
Total Special Assessments Receivable	-	-	1,473,950	-	-
Intergovernmental Receivables	-	131,363	174,254	16,954	173,900
Lease receivable					
Short Term Lease receivable	-	15,037	-	-	-
Long Term Lease receivable	-	32,376	-	-	-
Total lease receivable	-	47,413	-	-	-
Due from Component Units:					
Anchorage School District	-	-	-	-	-
Total Due from Component Units	-	-	-	-	-
Due from Other Funds and Sub-Funds:					
Former City Service Area Fund	-	-	-	-	-
Areawide EMS Lease Special Levy Fund	-	-	-	-	-
Building Safety Fund	-	-	-	-	-
Police/Fire Retirees Medical	-	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	284,582	-	-	399,838
Areawide Capital Projects Fund	-	-	-	-	-
Port Fund	-	-	-	-	-
Merrill Field Airport Fund	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	-	-	-	-	-
Public Svces Spec Assess Dist Fund	-	-	-	-	-
Total Due from Other Funds and Sub-Funds	-	284,582	-	-	399,838
Inventories	-	-	-	-	-
Prepaid Items and Deposits	-	31,985	-	-	40,667
Assets Held for Resale	-	-	-	-	-
Advances to Information Technology Fund	-	-	-	-	-
Advances to Disaster Recovery FEMA Fund	-	-	-	-	-
Advances to COVID FEMA Funds	-	-	-	-	-
Advances to Fire Capital Projects Fund	-	837,718	-	-	-
Advances to Areawide Capital Projects Fund	-	-	-	-	-
Total Assets	181,894	8,079,830	15,239,038	8,306,110	34,221,122
TOTAL ASSETS	\$ 181,894	\$ 8,127,243	\$ 15,239,038	\$ 8,306,110	\$ 34,221,122
LIABILITIES					
Accounts Payable and Retainages	\$ -	\$ 489,146	\$ 1,547,669	\$ 1,056,923	\$ 2,013,069
Accrued Payroll Liabilities	-	4,415,219	556,237	25,570	3,903,250
Due to Areawide	-	-	-	-	-
Due to Anchorage School District	-	-	-	-	-
Unearned Revenue and Deposits	-	15,475	-	200	1,225,020
Advances from Other Funds	-	-	-	-	-
Total Liabilities	-	4,919,840	2,103,906	1,082,693	7,141,339
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenues- Leases	-	45,219	-	-	-
Unavailable Revenues- Property Taxes	56,205	1,477,775	1,510,375	226,537	2,254,491
Unavailable Revenues- Special Assessments	-	-	1,522,371	-	-
Unavailable Revenues- Risk Management Claims	-	-	-	-	-
Time Restricted Health Permit Receipts	-	-	-	-	-
Unavailable Revenues- Library charges	-	-	-	-	-
Total Deferred Inflows of Resources	56,205	1,522,994	3,032,746	226,537	2,254,491
FUND BALANCE (DEFICIT)					
Nonspendable	-	869,703	-	-	40,667
Restricted	-	-	-	-	-
Committed	-	8,351,555	8,482,725	613,327	13,624,426
Unassigned (Deficit)	125,689	(7,536,849)	1,619,661	6,383,553	11,160,199
Total Fund Balance (Deficit)	125,689	1,684,409	10,102,386	6,996,880	24,825,292
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)	181,894	8,127,243	15,239,038	8,306,110	34,221,122

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Balance Sheets
December 31, 2023
(With summarized financial information at December 31, 2022)

Exhibit AA-1

	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment
ASSETS					
Cash	\$ -	\$ 950	\$ 500	\$ 500	\$ -
Cash and Investments in Central Treasury	20,538	6,543,254	3,781,730	-	1,866,467
Accrued Interest on Investments	-	87,205	-	-	-
Taxes Receivable:					
Delinquent Taxes	1,717	545,098	121,837	2,017	-
Tax Liens	-	-	-	-	-
Penalties and Interest	66	-	-	4,078	-
Less: Allowance for Uncollectibles	(4)	(4,176)	(940)	(143)	-
Total Net Taxes Receivable	1,779	540,922	120,897	5,952	-
Accounts Receivable	-	49,657	41,932	49,750	149,886
Less: Allowance for Uncollectibles	-	(10,750)	-	(8,346)	-
Total Net Accounts Receivable	-	38,907	41,932	41,404	149,886
Special Assessments Receivable:					
Current	-	-	-	-	-
Delinquent	-	-	-	-	-
Unbilled	-	-	-	-	-
Total Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivables	-	45,249	-	-	-
Lease receivable					
Short Term Lease receivable	-	-	-	-	-
Long Term Lease receivable	-	-	-	-	-
Total lease receivable	-	-	-	-	-
Due from Component Units:					
Anchorage School District	-	-	-	-	426
Total Due from Component Units	-	-	-	-	426
Due from Other Funds and Sub-Funds:					
Former City Service Area Fund	-	-	-	-	-
Areawide EMS Lease Special Levy Fund	-	-	-	-	-
Building Safety Fund	-	-	-	-	-
Police/Fire Retirees Medical	-	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-
Port Fund	-	-	-	-	-
Merrill Field Airport Fund	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	-	-	-	-	-
Public Svces Spec Assess Dist Fund	-	-	-	-	-
Total Due from Other Funds and Sub-Funds	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid Items and Deposits	-	-	-	-	-
Assets Held for Resale	-	-	-	-	-
Advances to Information Technology Fund	-	-	-	-	-
Advances to Disaster Recovery FEMA Fund	-	-	-	-	-
Advances to COVID FEMA Funds	-	-	-	-	-
Advances to Fire Capital Projects Fund	-	-	-	-	-
Advances to Areawide Capital Projects Fund	-	-	-	-	-
Total Assets	22,317	7,256,487	3,945,059	47,856	2,016,779
TOTAL ASSETS	\$ 22,317	\$ 7,256,487	\$ 3,945,059	\$ 47,856	\$ 2,016,779
LIABILITIES					
Accounts Payable and Retainages	\$ -	\$ 646,151	\$ 123,967	\$ 11,180	\$ 299,696
Accrued Payroll Liabilities	-	338,688	55,114	208,851	38,136
Due to Areawide	-	-	-	14,165,392	-
Due to Anchorage School District	-	-	-	-	-
Unearned Revenue and Deposits	-	-	-	213,000	345,286
Advances from Other Funds	-	-	-	-	-
Total Liabilities	-	984,839	179,081	14,598,423	683,118
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenues- Leases	-	-	-	-	-
Unavailable Revenues- Property Taxes	1,619	398,177	99,373	6,238	-
Unavailable Revenues- Special Assessments	-	-	-	-	-
Unavailable Revenues- Risk Management Claims	-	-	-	-	-
Time Restricted Health Permit Receipts	-	-	-	-	-
Unavailable Revenues- Library charges	-	-	-	-	-
Total Deferred Inflows of Resources	1,619	398,177	99,373	6,238	-
FUND BALANCE (DEFICIT)					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	1,359	2,286,032	277,538	607,771	202,020
Unassigned (Deficit)	19,339	3,587,439	3,389,067	(15,164,576)	1,131,641
Total Fund Balance (Deficit)	20,698	5,873,471	3,666,605	(14,556,805)	1,333,661
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)	22,317	7,256,487	3,945,059	47,856	2,016,779

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Balance Sheets
December 31, 2023
(With summarized financial information at December 31, 2022)

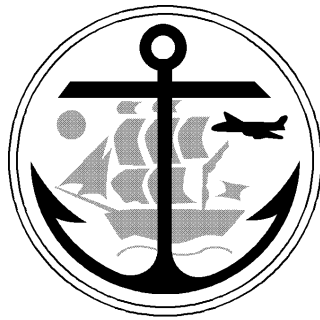
Exhibit AA-1

	Police and Fire Retiree Medical Administration	Areawide EMS Lease Special Levy	MLP Sale Proceeds	Operating Projects Committed General	Areawide APD IT Systems Special Levy
ASSETS					
Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Cash and Investments in Central Treasury	-	1	19,067,426	4,685,534	1,424,620
Accrued Interest on Investments	-	-	-	-	-
Taxes Receivable:					
Delinquent Taxes	-	3,489	-	-	4,237
Tax Liens	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Less: Allowance for Uncollectibles	-	-	-	-	-
Total Net Taxes Receivable	-	3,489	-	-	4,237
Accounts Receivable	-	-	-	-	-
Less: Allowance for Uncollectibles	-	-	-	-	-
Total Net Accounts Receivable	-	-	-	-	-
Special Assessments Receivable:					
Current	-	-	-	-	-
Delinquent	-	-	-	-	-
Unbilled	-	-	-	-	-
Total Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivables	-	-	-	-	-
Lease receivable					
Short Term Lease receivable	-	-	-	-	-
Long Term Lease receivable	-	-	-	-	-
Total lease receivable	-	-	-	-	-
Due from Component Units:					
Anchorage School District	-	-	-	-	-
Total Due from Component Units	-	-	-	-	-
Due from Other Funds and Sub-Funds:					
Former City Service Area Fund	-	-	-	-	-
Areawide EMS Lease Special Levy Fund	-	-	-	-	-
Building Safety Fund	-	-	-	-	-
Police/Fire Retirees Medical	-	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-
Port Fund	-	-	-	-	-
Merrill Field Airport Fund	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	-	-	-	-	-
Public Svces Spec Assess Dist Fund	-	-	-	-	-
Total Due from Other Funds and Sub-Funds	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid Items and Deposits	-	-	-	-	1,882,269
Assets Held for Resale	-	-	-	-	-
Advances to Information Technology Fund	-	-	-	-	-
Advances to Disaster Recovery FEMA Fund	-	-	-	-	-
Advances to COVID FEMA Funds	-	-	-	-	-
Advances to Fire Capital Projects Fund	-	-	-	-	-
Advances to Areawide Capital Projects Fund	-	-	-	-	-
Total Assets	-	3,490	19,067,426	4,685,534	3,311,126
TOTAL ASSETS	\$ -	\$ 3,490	\$ 19,067,426	\$ 9,371,068	\$ 3,311,126
LIABILITIES					
Accounts Payable and Retainages	\$ 7,000	\$ -	\$ -	\$ 370,464	\$ 11,311
Accrued Payroll Liabilities	5,088	-	-	-	-
Due to Areawide	504	-	-	-	-
Due to Anchorage School District	-	-	-	-	-
Unearned Revenue and Deposits	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Total Liabilities	12,592	-	-	370,464	11,311
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenues- Leases	-	-	-	-	-
Unavailable Revenues- Property Taxes	-	3,489	-	-	4,237
Unavailable Revenues- Special Assessments	-	-	-	-	-
Unavailable Revenues- Risk Management Claims	-	-	-	-	-
Time Restricted Health Permit Receipts	-	-	-	-	-
Unavailable Revenues- Library charges	-	-	-	-	-
Total Deferred Inflows of Resources	-	3,489	-	-	4,237
FUND BALANCE (DEFICIT)					
Nonspendable	-	-	-	-	1,882,269
Restricted	-	1	-	-	1,413,309
Committed	-	-	-	4,315,070	-
Unassigned (Deficit)	(12,592)	-	19,067,426	-	-
Total Fund Balance (Deficit)	(12,592)	1	19,067,426	4,315,070	3,295,578
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)	-	3,490	19,067,426	4,685,534	3,311,126

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Balance Sheets
December 31, 2023
(With summarized financial information at December 31, 2022)

Exhibit AA-1

	Total 2023	Total 2022
ASSETS		
Cash	\$ 10,370	\$ 10,520
Cash and Investments in Central Treasury	98,342,462	107,909,645
Accrued Interest on Investments	2,872,987	1,818,344
Taxes Receivable:		
Delinquent Taxes	14,179,312	13,291,094
Tax Liens	94,091	100,214
Penalties and Interest	593,078	774,704
Less: Allowance for Uncollectibles	(72,102)	(113,098)
Total Net Taxes Receivable	14,794,379	14,052,914
Accounts Receivable	23,376,667	18,382,873
Less: Allowance for Uncollectibles	(9,241,401)	(5,464,039)
Total Net Accounts Receivable	14,135,266	12,918,834
Special Assessments Receivable:		
Current	74,581	79,571
Delinquent	8,502	13,321
Unbilled	1,443,632	1,602,963
Total Special Assessments Receivable	1,526,715	1,695,855
Intergovernmental Receivables	1,306,674	1,267,390
Lease receivable		
Short Term Lease receivable	165,130	138,833
Long Term Lease receivable	903,107	982,661
Total lease receivable	1,068,237	1,121,494
Due from Component Units:		
Anchorage School District	426	2,585
Total Due from Component Units	426	2,585
Due from Other Funds and Sub-Funds:		
Former City Service Area Fund	155	155
Areawide EMS Lease Special Levy Fund	-	6,216
Building Safety Fund	14,165,392	13,216,594
Police/Fire Retirees Medical	504	-
Police and Fire Certificate of Participation Bond Fund	684,420	764,367
Areawide Capital Projects Fund	89,910	89,910
Port Fund	22,505,599	
Merrill Field Airport Fund	1,356,724	-
Police and Fire Retiree Medical Liability Fund	9,779	-
Public Svces Spec Assess Dist Fund	492,840	341,035
Total Due from Other Funds and Sub-Funds	39,305,323	14,418,277
Inventories	958,052	1,201,159
Prepaid Items and Deposits	1,991,921	152,667
Assets Held for Resale	4,888,761	4,888,761
Advances to Information Technology Fund	30,244,058	27,217,783
Advances to Disaster Recovery FEMA Fund	5,957,798	7,326,327
Advances to COVID FEMA Funds	10,246,558	18,563,886
Advances to Fire Capital Projects Fund	837,718	-
Advances to Areawide Capital Projects Fund	206,607	304,837
Total Assets	227,626,075	213,749,784
TOTAL ASSETS	\$ 228,694,312	\$ 214,871,278
LIABILITIES		
Accounts Payable and Retainages	\$ 15,294,356	\$ 10,597,396
Accrued Payroll Liabilities	14,611,271	12,691,238
Due to Areawide	14,166,051	13,222,965
Due to Anchorage School District	87,834,264	102,501,617
Unearned Revenue and Deposits	2,778,237	2,565,716
Advances from Other Funds	5,838,311	6,204,562
Total Liabilities	140,522,490	147,783,494
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues- Leases	1,011,273	1,113,384
Unavailable Revenues- Property Taxes	11,560,498	10,433,263
Unavailable Revenues- Special Assessments	1,568,526	1,728,766
Unavailable Revenues- Risk Management Claims	450,827	540,888
Time Restricted Health Permit Receipts	1,027,359	478,375
Unavailable Revenues- Library charges	51,431	-
Total Deferred Inflows of Resources	15,669,914	14,294,676
FUND BALANCE (DEFICIT)		
Nonspendable	55,331,473	59,655,420
Restricted	2,030,165	2,173,665
Committed	54,948,008	50,568,684
Unassigned (Deficit)	(39,807,738)	(59,604,661)
Total Fund Balance (Deficit)	72,501,908	52,793,108
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)	228,694,312	214,871,278



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MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2023
(info for year ended December 31, 2022)

Exhibit AA-2

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area
REVENUES					
Taxes	\$ 337,302,281	\$ -	\$ 1,334,948	\$ 366,584	\$ 4,153,725
Assessments in Lieu of Taxes	13,099,475	-	-	-	-
Special Assessments	24,082	-	-	-	-
Licenses and Permits	3,029,702	-	-	-	-
Intergovernmental	22,447,813	-	2,133	598	3,029
Charges for Services	16,674,226	-	-	-	27,524
Fines and Forfeitures	80,863	-	-	-	-
Investment Income (Loss)	5,235,537	-	178,810	30,777	74,897
Investment Income on leases	21,837	-	-	-	-
Restricted Contributions	99,955	-	-	-	-
Other	655,715	-	256,185	-	418
Total Revenues	398,671,486	-	1,772,076	397,959	4,259,593
EXPENDITURES					
General Government	22,078,956	-	-	-	-
Health and Human Services	17,515,061	-	-	-	-
Fire Services	31,743,340	-	1,311,012	-	1,455,274
Police Services	4,025,837	-	-	-	799,368
Economic and Community Development	36,662,150	-	-	-	295,404
Public Transportation	29,281,324	-	-	-	-
Public Works	7,348,405	-	-	-	-
Education	260,087,517	-	-	-	-
Maintenance and Operations	(1,164,777)	-	-	427,088	1,021,762
PERS On-behalf Expenditures	1,598,479	-	-	-	-
Debt Service:					
Principal	4,042,415	-	-	-	-
Interest and Fiscal Agent Charges	4,101,286	-	-	-	-
Bond Issuance Costs	446,085	-	-	-	-
Debt service - Leases:					
Principal	2,466,729	-	-	-	8,012
Interest	54,132	-	-	-	295
Debt service - SBITA:					
Principal	62,368	-	-	-	-
Interest	2,203	-	-	-	-
Capital Outlay	392,235	-	14,579	-	5,588
Capital Outlay - SBITA	468,512	-	-	-	-
Total Expenditures	421,212,257	-	1,325,591	427,088	3,585,703
Excess (Deficiency) of Revenues over Expenditures	(22,540,771)	-	446,485	(29,129)	673,890
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds	38,693,450	-	-	-	-
Transfers from Other Sub-Funds	-	-	-	-	-
Transfers to Other Funds	(24,949,022)	-	(920,000)	(40,000)	(1,150,000)
Transfers to Other Sub-Funds	(1,324,896)	-	-	-	-
Proceeds from Sale of Capital Assets	399,554	-	-	-	-
Insurance Recoveries	263,748	-	-	-	-
Premium on Bonds and Notes	814,400	-	-	-	-
Draws on Capital Leases	19,252,291	-	-	-	-
Other Financing source SBITA	257,599	-	-	-	-
Total Other Financing Sources (Uses)	33,407,124	-	(920,000)	(40,000)	(1,150,000)
Net Change in Fund Balances	10,866,353	-	(473,515)	(69,129)	(476,110)
Fund Balance (Deficit), January 1	(8,844,971)	(163)	2,999,964	511,671	1,250,039
Fund Balance (Deficit), December 31	2,021,382	(163)	2,526,449	442,542	773,929

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2023
(info for year ended December 31, 2022)

Exhibit AA-2

	Former Borough Roads and Drainage Service Area	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area
REVENUES					
Taxes	\$ -	\$ 85,183,583	\$ 83,228,807	\$ 11,380,416	\$ 134,241,611
Assessments in Lieu of Taxes	-	-	-	-	-
Special Assessments	-	-	204,271	-	-
Licenses and Permits	-	749,581	60,876	-	-
Intergovernmental	-	1,700,818	1,079,253	34,939	2,357,113
Charges for Services	-	594,087	30,454	38,422	1,041,272
Fines and Forfeitures	-	-	-	-	6,801,096
Investment Income (Loss)	7,968	613,863	1,281,185	426,075	2,273,541
Investment Income on leases	-	2,546	-	-	-
Restricted Contributions	-	-	-	-	-
Other	-	63,517	1,333	271,290	508,098
Total Revenues	7,968	88,907,995	85,886,179	12,151,142	147,222,731
EXPENDITURES					
General Government	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Fire Services	-	79,070,250	-	-	-
Police Services	-	-	-	-	133,016,570
Economic and Community Development	-	-	-	-	-
Public Transportation	-	-	-	-	-
Public Works	-	-	-	-	-
Education	-	-	-	-	-
Maintenance and Operations	-	-	34,694,466	7,369,574	-
PERS On-behalf Expenditures	-	1,583,089	91,353	22,239	1,835,791
Debt Service:					
Principal	-	2,906,495	35,617,305	-	562,153
Interest and Fiscal Agent Charges	-	1,320,927	14,227,434	-	1,060,038
Bond Issuance Costs	-	26,866	13,433	-	35,821
Debt service - Leases:					
Principal	-	-	189,359	32,423	1,055,516
Interest	-	-	71,675	29,577	434,347
Debt service - SBITA:					
Principal	-	4,154	4,154	-	10,853
Interest	-	697	697	-	1,456
Capital Outlay	-	186,164	8,722	2,730	139,259
Capital Outlay - SBITA	-	14,398	14,398	-	-
Total Expenditures	-	85,113,040	84,932,996	7,456,543	138,151,804
Excess (Deficiency) of Revenues over Expenditures	7,968	3,794,955	953,183	4,694,599	9,070,927
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds	-	-	-	-	99,000
Transfers from Other Sub-Funds	-	-	-	-	-
Transfers to Other Funds	-	(2,786,062)	(36,163)	(3,920,490)	(4,938,179)
Transfers to Other Sub-Funds	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	1,610	-	-	109,786
Insurance Recoveries	-	-	3,010	-	-
Premium on Bonds and Notes	-	152,700	76,350	-	203,600
Draws on Capital Leases	-	-	-	-	-
Other Financing source SBITA	-	13,833	13,833	-	71,192
Total Other Financing Sources (Uses)	-	(2,617,919)	57,030	(3,920,490)	(4,454,601)
Net Change in Fund Balances	7,968	1,177,036	1,010,213	774,109	4,616,326
Fund Balance (Deficit), January 1	117,721	507,373	9,092,173	6,222,771	20,208,966
Fund Balance (Deficit), December 31	125,689	1,684,409	10,102,386	6,996,880	24,825,292

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2023
(info for year ended December 31, 2022)

Exhibit AA-2

	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment
REVENUES					
Taxes	\$ 21,504	\$ 24,068,753	\$ 4,439,916	\$ -	\$ -
Assessments in Lieu of Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Licenses and Permits	-	-	-	6,751,347	-
Intergovernmental	-	107,121	25,872	93,808	29,656
Charges for Services	-	1,580,788	272,930	26,875	1,329,467
Fines and Forfeitures	-	-	-	29,325	-
Investment Income (Loss)	1,519	597,199	368,614	(316,145)	106,100
Investment Income on leases	-	-	-	-	-
Restricted Contributions	-	-	-	-	-
Other	-	7,007	3,103	2,276	761,611
Total Revenues	23,023	26,360,868	5,110,435	6,587,486	2,226,834
EXPENDITURES					
General Government	-	-	-	-	2,436,671
Health and Human Services	-	-	-	-	-
Fire Services	-	-	-	-	-
Police Services	16,479	-	-	-	-
Economic and Community Development	-	19,221,353	3,154,902	7,356,321	-
Public Transportation	-	-	-	-	-
Public Works	-	-	-	-	-
Education	-	-	-	-	-
Maintenance and Operations	-	-	-	-	-
PERS On-behalf Expenditures	-	66,933	25,872	93,808	29,656
Debt Service:					
Principal	-	2,314,402	174,082	-	-
Interest and Fiscal Agent Charges	-	1,226,106	20,087	-	-
Bond Issuance Costs	-	4,478	-	-	-
Debt service - Leases:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Debt service - SBITA:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	93,979	15,029	10,605	12,054
Capital Outlay - SBITA	-	-	-	-	-
Total Expenditures	16,479	22,927,251	3,389,972	7,460,734	2,478,381
Excess (Deficiency) of Revenues over Expenditures	6,544	3,433,617	1,720,463	(873,248)	(251,547)
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds	-	60,500	-	-	-
Transfers from Other Sub-Funds	-	-	-	-	-
Transfers to Other Funds	-	(1,316,467)	(4,844,312)	-	-
Transfers to Other Sub-Funds	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-
Insurance Recoveries	-	-	6,428	-	-
Premium on Bonds and Notes	-	25,450	-	-	-
Draws on Capital Leases	-	-	-	-	-
Other Financing source SBITA	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(1,230,517)	(4,837,884)	-	-
Net Change in Fund Balances	6,544	2,203,100	(3,117,421)	(873,248)	(251,547)
Fund Balance (Deficit), January 1	14,154	3,670,371	6,784,026	(13,683,557)	1,585,208
Fund Balance (Deficit), December 31	20,698	5,873,471	3,666,605	(14,556,805)	1,333,661

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2023
(info for year ended December 31, 2022)

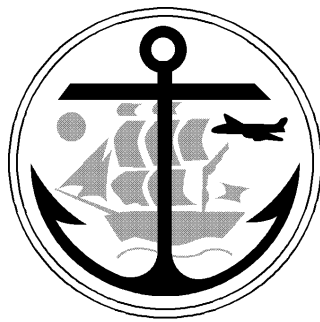
Exhibit AA-2

	Police and Fire Retiree Medical Administration	Areawide EMS Lease Special Levy	MLP Sale Proceeds	Operating Projects Committed General	Areawide APD IT Systems Special Levy
REVENUES					
Taxes	\$ -	\$ 829,029	\$ -	\$ -	\$ 1,840,000
Assessments in Lieu of Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	7,730	-	-	-	-
Charges for Services	10,353	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Investment Income (Loss)	5,205	-	1,176,546	-	-
Investment Income on leases	-	-	-	-	-
Restricted Contributions	-	-	-	-	-
Other	-	-	11,962	-	-
Total Revenues	23,288	829,029	1,188,508	-	1,840,000
EXPENDITURES					
General Government	185,458	-	37,552	4,340	-
Health and Human Services	-	-	-	720,102	-
Fire Services	-	-	-	125,483	-
Police Services	-	-	-	14,076	101,231
Economic and Community Development	-	-	-	35,333	-
Public Transportation	-	-	-	-	-
Public Works	-	-	-	23,641	-
Education	-	-	-	-	-
Maintenance and Operations	-	-	-	-	-
PERS On-behalf Expenditures	7,730	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fiscal Agent Charges	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
Debt service - Leases:					
Principal	-	578,396	-	-	-
Interest	-	250,633	-	-	-
Debt service - SBITA:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	-	-	781,400	-
Capital Outlay - SBITA	-	-	-	-	-
Total Expenditures	193,188	829,029	37,552	1,704,375	101,231
Excess (Deficiency) of Revenues over Expenditures	(169,900)	-	1,150,956	(1,704,375)	1,738,769
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds	-	-	-	1,967,775	-
Transfers from Other Sub-Funds	-	-	-	1,324,896	-
Transfers to Other Funds	-	-	-	-	-
Transfers to Other Sub-Funds	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-
Premium on Bonds and Notes	-	-	-	-	-
Draws on Capital Leases	-	-	-	-	-
Other Financing source SBITA	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	3,292,671	-
Net Change in Fund Balances	(169,900)	-	1,150,956	1,588,296	1,738,769
Fund Balance (Deficit), January 1	157,308	1	17,916,470	2,726,774	1,556,809
Fund Balance (Deficit), December 31	(12,592)	1	19,067,426	4,315,070	3,295,578

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2023
(info for year ended December 31, 2022)

Exhibit AA-2

	Total 2023	Total 2022
REVENUES		
Taxes	\$ 688,391,157	\$ 681,237,330
Assessments in Lieu of Taxes	13,099,475	13,329,694
Special Assessments	228,353	174,500
Licenses and Permits	10,591,506	10,946,309
Intergovernmental	27,889,883	44,627,819
Charges for Services	21,626,398	24,119,276
Fines and Forfeitures	6,911,284	8,759,733
Investment Income (Loss)	12,061,691	(3,320,902)
Investment Income on leases	24,383	18,173
Restricted Contributions	99,955	105,560
Other	2,542,515	3,018,511
Total Revenues	<u>783,466,600</u>	<u>783,016,003</u>
EXPENDITURES		
General Government	24,742,977	20,077,256
Health and Human Services	18,235,163	14,523,745
Fire Services	113,705,359	111,803,757
Police Services	137,973,561	135,075,606
Economic and Community Development	66,725,463	64,467,180
Public Transportation	29,281,324	27,892,904
Public Works	7,372,046	7,289,462
Education	260,087,517	274,069,093
Maintenance and Operations	42,348,113	37,741,367
PERS On-behalf Expenditures	5,354,950	9,857,279
Debt Service:		
Principal	45,616,852	39,015,064
Interest and Fiscal Agent Charges	21,955,878	18,462,864
Bond Issuance Costs	526,683	208,651
Debt service - Leases:		
Principal	4,330,435	7,003,262
Interest	840,659	1,398,000
Debt service - SBITA:		
Principal	81,529	-
Interest	5,053	-
Capital Outlay	1,662,344	242,520
Capital Outlay - SBITA	497,308	-
Total Expenditures	<u>781,343,214</u>	<u>769,128,010</u>
Excess (Deficiency) of Revenues over Expenditures	2,123,386	13,887,993
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	40,820,725	57,139,437
Transfers from Other Sub-Funds	1,324,896	2,803,398
Transfers to Other Funds	(44,900,695)	(32,673,382)
Transfers to Other Sub-Funds	(1,324,896)	(2,803,398)
Proceeds from Sale of Capital Assets	510,950	403,433
Insurance Recoveries	273,186	218,231
Premium on Bonds and Notes	1,272,500	816,000
Draws on Capital Leases	19,252,291	1,395,814
Other Financing source SBITA	356,457	-
Total Other Financing Sources (Uses)	<u>17,585,414</u>	<u>27,299,533</u>
Net Change in Fund Balances	19,708,800	41,187,526
Fund Balance (Deficit), January 1	<u>52,793,108</u>	<u>11,605,582</u>
Fund Balance (Deficit), December 31	<u><u>72,501,908</u></u>	<u><u>52,793,108</u></u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2023
(info for year ended December 31, 2022)

Exhibit AA-3

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area
REVENUES						
Taxes:						
Real Property	\$ 236,993,768	\$ -	\$ 1,275,526	\$ 349,568	\$ 3,962,980	\$ -
Personal Property	22,986,123	-	31,106	9,175	139,358	-
Foreclosed Property	146,525	-	-	-	-	-
Motor Vehicle Registration	6,204,949	-	19,466	5,591	27,948	-
Motor Vehicle Rental	10,735,830	-	-	-	-	-
Hotel - Motel	17,260,117	-	-	-	-	-
Excise on Tobacco Products	20,695,515	-	-	-	-	-
Excise on Marijuana Products	5,835,085	-	-	-	-	-
Excise on Fuel Products	14,398,632	-	-	-	-	-
Tax Cost Recoveries	(133,896)	-	650	139	218	-
Penalties and Interest	2,179,633	-	8,200	2,111	23,221	-
Total Taxes	337,302,281	-	1,334,948	366,584	4,153,725	-
Assessments in Lieu of Taxes:						
Municipal Enterprise Service Assessment	659,488	-	-	-	-	-
Payments in Lieu of Property Taxes	12,439,987	-	-	-	-	-
Total Assessments in Lieu of Taxes	13,099,475	-	-	-	-	-
Special Assessments:						
Collections	21,852	-	-	-	-	-
Penalties and Interest	2,230	-	-	-	-	-
Total Special Assessments	24,082	-	-	-	-	-
Licenses and Permits:						
Taxicab Permits and Revisions	477,906	-	-	-	-	-
Chauffeur Licenses and Renewals	19,275	-	-	-	-	-
Construction and ROW Permits	1,120,210	-	-	-	-	-
Animal Licenses	156,810	-	-	-	-	-
Mechanical Licenses and Exams	-	-	-	-	-	-
Local Business Licenses	14,480	-	-	-	-	-
Marijuana Licenses	-	-	-	-	-	-
Landscaping Plan Reviews	17,421	-	-	-	-	-
Building Permit Plan Reviews	586,572	-	-	-	-	-
Inspections	215,222	-	-	-	-	-
Building and Grading Permits	-	-	-	-	-	-
Electrical Permits	-	-	-	-	-	-
Mechanical, Gas and Plumbing Permits	-	-	-	-	-	-
Sign Permits	23,445	-	-	-	-	-
Elevator Permits	-	-	-	-	-	-
Mobile Home and Park Permits	-	-	-	-	-	-
Land Use Permits	134,162	-	-	-	-	-
Parking & Access Agreement	5,640	-	-	-	-	-
Miscellaneous Permits	258,559	-	-	-	-	-
Total Licenses and Permits	3,029,702	-	-	-	-	-
Intergovernmental:						
Federal Government:						
Other Federal Grants - Direct	-	-	-	-	-	-
SEMT Program (Fed Pass-Thru State)	18,441,008	-	-	-	-	-
Build America Bond Subsidy	-	-	-	-	-	-
State of Alaska:						
Municipal Assistance	-	-	-	-	-	-
State of Alaska On-behalf Payments	1,598,479	-	-	-	-	-
Fisheries Tax	100,248	-	-	-	-	-
Liquor License	-	-	-	-	-	-
Electric Co-op Allocation	670,662	-	2,133	598	3,029	-
National Forest Allocation	-	-	-	-	-	-
Traffic Signal Management	1,637,416	-	-	-	-	-
Total Intergovernmental	22,447,813	-	2,133	598	3,029	-
Charges for Services:						
Aquatics	-	-	-	-	-	-
Program Lessons and Camp	-	-	-	-	264	-
Recreation Centers and Programs	-	-	-	-	-	-
Recreation Center Rentals and Activities	-	-	-	-	3,371	-
Parks and Recreation	-	-	-	-	-	-
Sports and Parks Activities	121,169	-	-	-	-	-
Fire Service Fees	-	-	-	-	15,063	-
Camping Fees	-	-	-	-	906	-
School District Service Fees	11,433	-	-	-	-	-
Golf Fees	-	-	-	-	-	-
Ambulance Service Fees	8,603,532	-	-	-	-	-
Police Services	-	-	-	-	-	-
DWI Impound Administrative Fees	302,947	-	-	-	-	-
Range Usage Fees	-	-	-	-	-	-
Incarceration Cost Recovery	-	-	-	-	-	-
Health Service Fees	21,878	-	-	-	-	-
Sanitary Inspection Fees	936,792	-	-	-	-	-
Cemetery Fees	377,983	-	-	-	-	-
Zoning Fees	312,888	-	-	-	-	-
Platting Fees	241,450	-	-	-	-	-
Fire Alarm Fees	-	-	-	-	-	-
Animal Shelter Fees	252,647	-	-	-	-	-
Mapping Fees	55	-	-	-	-	-
Hazardous Waste Fees	-	-	-	-	-	-
Fire Inspection Fees	-	-	-	-	-	-
Transit Fees	3,120,034	-	-	-	-	-
Transit Advertising Fees	390,316	-	-	-	-	-
Library Fees	(31,733)	-	-	-	-	-
Lost Book Reimbursement	12,376	-	-	-	-	-

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2023
(info for year ended December 31, 2022)

Exhibit AA-3

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area
Sale of Books	\$ 863	\$ -	\$ -	\$ -	\$ -	\$ -
Copier Fees	9,109	-	-	-	-	-
Reimbursed Costs	1,303,456	-	-	-	-	-
Appraisal Appeal Fees	864	-	-	-	-	-
Address Fees	20,654	-	-	-	-	-
Leases and Rentals	455,957	-	-	-	7,920	-
Miscellaneous Services	209,556	-	-	-	-	-
Total Charges for Services	16,674,226	-	-	-	27,524	-
Fines and Forfeitures:						
Parking Enforcement Fines	-	-	-	-	-	-
Library Book Fines	1,402	-	-	-	-	-
Traffic Court Fines	-	-	-	-	-	-
Trial Court Fines	-	-	-	-	-	-
Counter Fines	-	-	-	-	-	-
Curfew Fines	-	-	-	-	-	-
Minor Tobacco Fines	-	-	-	-	-	-
Pre-Trial Diversion Costs	48,531	-	-	-	-	-
Other Fines and Forfeitures	30,930	-	-	-	-	-
Total Fines and Forfeitures	80,863	-	-	-	-	-
Investment Income (Loss):						
Short-Term Investments	5,213,769	-	178,810	30,777	74,897	7,968
Other	21,768	-	-	-	-	-
Total Investment Income (Loss)	5,235,537	-	178,810	30,777	74,897	7,968
Restricted Contributions	99,955	-	-	-	-	-
Lease Interest Income	21,837	-	-	-	-	-
Other:						
Parking Garages and Lots	21,060	-	-	-	-	-
Collection Revenue	5,451	-	-	-	-	-
Appeal Receipts	-	-	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	-	-	-
Prior Year Expenditure Recovery	239,162	-	256,185	-	418	-
Cash Over and Short	(350)	-	-	-	-	-
Miscellaneous	390,392	-	-	-	-	-
Total Other	655,715	-	256,185	-	418	-
Total Revenues	398,671,486	-	1,772,076	397,959	4,259,593	7,968
EXPENDITURES						
General Government:						
Assembly	6,634,286	-	-	-	-	-
Equal Rights Commission	865,826	-	-	-	-	-
Equity and Justice	257,522	-	-	-	-	-
Internal Audit	37,969	-	-	-	-	-
Office of the Mayor	560,346	-	-	-	-	-
Municipal Attorney	3,853,404	-	-	-	-	-
Municipal Manager	(951,123)	-	-	-	-	-
Real Estate	7,674,413	-	-	-	-	-
Finance	105,448	-	-	-	-	-
Chief Fiscal Officer	(481,210)	-	-	-	-	-
Office of Management & Budget	392,725	-	-	-	-	-
Information Technology	1,235,819	-	-	-	-	-
Human Resources	336,110	-	-	-	-	-
Purchasing	1,557,421	-	-	-	-	-
Administration	-	-	-	-	-	-
Total General Government	22,078,956	-	-	-	-	-
Public Safety:						
Health and Human Services	17,515,061	-	-	-	-	-
Fire Services	31,743,340	-	1,311,012	-	1,455,274	-
Police Services	4,025,837	-	-	-	799,368	-
Total Public Safety	53,284,238	-	1,311,012	-	2,254,642	-
Public Services:						
Economic and Community Development	36,662,150	-	-	-	295,404	-
Public Transportation	29,281,324	-	-	-	-	-
Public Works	7,348,405	-	-	-	-	-
Education	260,087,517	-	-	-	-	-
Maintenance and Operations	(1,164,777)	-	-	427,088	1,021,762	-
Total Public Services	332,214,619	-	-	427,088	1,317,166	-
PERS On-behalf Expenditures	1,598,479	-	-	-	-	-
Debt Service:						
Principal	4,042,415	-	-	-	-	-
Interest and Fiscal Agent Charges	4,101,286	-	-	-	-	-
Bond Issuance Costs	446,085	-	-	-	-	-
Total Debt Service	8,589,786	-	-	-	-	-
Debt service - Leases:						
Principal	2,466,729				8,012	
Interest	54,132				295	
Total Debt Service - Leases	2,520,861	-	-	-	8,307	-
Debt service - SBITA:						
Principal	62,368	-	-	-	-	-
Interest	2,203	-	-	-	-	-
Total Debt Service - SBITA	64,571	-	-	-	-	-
Capital Outlay	392,235	-	14,579	-	5,588	-
Capital Outlay - SBITA	468,512	-	-	-	-	-
Total Expenditures	421,212,257	-	1,325,591	427,088	3,585,703	-
Excess (Deficiency) of Revenues over Expenditures	(22,540,771)	-	446,485	(29,129)	673,890	7,968

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2023
(info for year ended December 31, 2022)

Exhibit AA-3

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds:						
Miscellaneous Operational Grants Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-
Information Technology Fund	-	-	-	-	-	-
MOA Trust Fund	16,300,000	-	-	-	-	-
Electric Utility Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	60,500	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Public Transportation Capital Projects Fund	-	-	-	-	-	-
Refuse Utility Fund	498,426	-	-	-	-	-
Solid Waste Utility Fund	1,804,341	-	-	-	-	-
Water Utility Fund	10,732,018	-	-	-	-	-
Wastewater Utility Fund	6,958,865	-	-	-	-	-
Airport Fund	63,291	-	-	-	-	-
Port Fund	1,976,009	-	-	-	-	-
Anchorage Hydropower Fund	300,000	-	-	-	-	-
Anchorage Metropolitan Police Capital Projects Fund	-	-	-	-	-	-
Total Transfers from Other Funds	38,693,450	-	-	-	-	-
Transfers from Other Sub-Funds:						
Areawide Service Area Fund	-	-	-	-	-	-
Anchorage Fire Service Area Fund	-	-	-	-	-	-
LRSA Other Contributing Roads Service Area Fund	-	-	-	-	-	-
Total Transfers from Other Sub-Funds	-	-	-	-	-	-
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	(859,214)	-	-	-	-	-
Nuisance Abatement Fund	-	-	-	-	-	-
Property Assessed Clean Energy Program Fund	(9,937)	-	-	-	-	-
State Grants Fund	(790,122)	-	-	-	-	-
Federal Grants Fund	(79,222)	-	-	-	-	-
Miscellaneous Operational Grants Fund	-	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Capital Projects Fund	-	-	-	-	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	(178,775)	-	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	-	-	-	-	-
CBERRRSA Capital Projects Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	(20,496,086)	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-
Chugiak Fire Capital Projects Fund	-	-	(920,000)	-	-	-
Miscellaneous Capital Projects Fund	-	-	-	(40,000)	-	-
Public Transportation Capital Projects Fund	(1,583,375)	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Girdwood Valley Capital Projects Fund	-	-	-	-	(1,150,000)	-
Information Technology Capital Projects Fund	(952,291)	-	-	-	-	-
Equipment Maintenance CIP Fund	-	-	-	-	-	-
Total Transfers to Other Funds	(24,949,022)	-	(920,000)	(40,000)	(1,150,000)	-
Transfers to Other Sub-Funds:						
Operating Projects Committed General	(1,324,896)	-	-	-	-	-
ER-Chugiak Birchwood Rural Roads	-	-	-	-	-	-
Total Transfers to Other Sub-Funds	(1,324,896)	-	-	-	-	-
Premium on Bonds and Notes	814,400	-	-	-	-	-
Proceeds from Sale of Capital Assets	399,554	-	-	-	-	-
Insurance Recoveries	263,748	-	-	-	-	-
Draws on Capital Leases	19,252,291	-	-	-	-	-
Other Financing source SBITA	257,599	-	-	-	-	-
Total Other Financing Sources (Uses)	33,407,124	-	(920,000)	(40,000)	(1,150,000)	-
Net Change in Fund Balances	10,866,353.00	-	(473,515.00)	(69,129.00)	(476,110.00)	7,968.00
Fund Balance (Deficit), January 1	(8,844,971)	(163)	2,999,964	511,671	1,250,039	117,721
Fund Balance (Deficit), December 31	\$ 2,021,382	\$ (163)	\$ 2,526,449	\$ 442,542	\$ 773,929	\$ 125,689

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2023
(info for year ended December 31, 2022)

Exhibit AA-3

	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area
REVENUES						
Taxes:						
Real Property	\$ 75,844,055	\$ 72,104,523	\$ 10,978,733	\$ 120,203,121	\$ 15,882	\$ 20,962,283
Personal Property	7,758,228	8,746,844	211,090	11,821,349	5,327	2,301,445
Foreclosed Property	-	-	-	-	-	-
Motor Vehicle Registration	1,074,657	1,425,542	138,692	1,422,646	-	370,176
Motor Vehicle Rental	-	-	-	-	-	-
Hotel - Motel	-	436,733	-	-	-	291,150
Excise on Tobacco Products	-	-	-	-	-	-
Excise on Marijuana Products	-	-	-	-	-	-
Excise on Fuel Products	-	-	-	-	-	-
Tax Cost Recoveries	16,838	16,495	2,797	27,194	39	4,736
Penalties and Interest	489,805	498,670	49,104	767,301	256	138,963
Total Taxes	85,183,583	83,228,807	11,380,416	134,241,611	21,504	24,068,753
Assessments in Lieu of Taxes:						
Municipal Enterprise Service Assessment	-	-	-	-	-	-
Payments in Lieu of Property Taxes	-	-	-	-	-	-
Total Assessments in Lieu of Taxes	-	-	-	-	-	-
Special Assessments:						
Collections	-	137,500	-	-	-	-
Penalties and Interest	-	66,771	-	-	-	-
Total Special Assessments	-	204,271	-	-	-	-
Licenses and Permits:						
Taxicab Permits and Revisions	-	-	-	-	-	-
Chauffeur Licenses and Renewals	-	-	-	-	-	-
Construction and ROW Permits	-	-	-	-	-	-
Animal Licenses	-	-	-	-	-	-
Mechanical Licenses and Exams	-	-	-	-	-	-
Local Business Licenses	-	-	-	-	-	-
Marijuana Licenses	-	-	-	-	-	-
Landscaping Plan Reviews	-	60,876	-	-	-	-
Building Permit Plan Reviews	749,581	-	-	-	-	-
Inspections	-	-	-	-	-	-
Building and Grading Permits	-	-	-	-	-	-
Electrical Permits	-	-	-	-	-	-
Mechanical, Gas and Plumbing Permits	-	-	-	-	-	-
Sign Permits	-	-	-	-	-	-
Elevator Permits	-	-	-	-	-	-
Mobile Home and Park Permits	-	-	-	-	-	-
Land Use Permits	-	-	-	-	-	-
Parking & Access Agreement	-	-	-	-	-	-
Miscellaneous Permits	-	-	-	-	-	-
Total Licenses and Permits	749,581	60,876	-	-	-	-
Intergovernmental:						
Federal Government:						
Other Federal Grants - Direct	-	-	-	-	-	-
SEMT Program (Fed Pass-Thru State)	-	-	-	-	-	-
Build America Bond Subsidy	-	-	-	-	-	-
State of Alaska:						
Municipal Assistance	-	-	-	-	-	-
State of Alaska On-behalf Payments	1,583,089	91,353	22,239	1,835,791	-	66,932
Fisheries Tax	-	-	-	-	-	-
Liquor License	-	-	-	364,670	-	-
Electric Co-op Allocation	117,729	154,567	-	156,652	-	40,189
National Forest Allocation	-	93,714	-	-	-	-
Traffic Signal Management	-	739,619	12,700	-	-	-
Total Intergovernmental	1,700,818	1,079,253	34,939	2,357,113	-	107,121
Charges for Services:						
Aquatics	-	-	-	-	-	418,067
Program Lessons and Camp	-	-	-	-	-	(2,287)
Recreation Centers and Programs	-	-	-	-	-	538,073
Recreation Center Rentals and Activities	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	434,831
Sports and Parks Activities	-	-	-	-	-	-
Fire Service Fees	-	-	-	-	-	-
Camping Fees	-	-	-	-	-	66,545
School District Service Fees	-	-	-	-	-	-
Golf Fees	-	-	-	-	-	26,680
Ambulance Service Fees	-	-	-	-	-	-
Police Services	-	-	-	158,400	-	-
DWI Impound Administrative Fees	-	-	-	248,774	-	-
Range Usage Fees	-	-	-	2,810	-	-
Incarceration Cost Recovery	-	-	-	208,603	-	-
Health Service Fees	-	-	-	-	-	-
Sanitary Inspection Fees	-	-	-	-	-	-
Cemetery Fees	-	-	-	-	-	-
Zoning Fees	-	-	-	-	-	-
Platting Fees	-	-	-	-	-	-
Fire Alarm Fees	118,316	-	-	-	-	-
Animal Shelter Fees	-	-	-	-	-	-
Mapping Fees	-	-	-	-	-	-
Hazardous Waste Fees	171,977	-	-	-	-	-
Fire Inspection Fees	288,731	-	-	-	-	-
Transit Fees	-	-	-	-	-	-
Transit Advertising Fees	-	-	-	-	-	-
Library Fees	-	-	-	-	-	-
Lost Book Reimbursement	-	-	-	-	-	-

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2023
(info for year ended December 31, 2022)

Exhibit AA-3

	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area
Sale of Books	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Copier Fees	-	-	-	-	-	-
Reimbursed Costs	(48)	30,454	38,422	422,685	-	98,879
Appraisal Appeal Fees	-	-	-	-	-	-
Address Fees	-	-	-	-	-	-
Leases and Rentals	15,111	-	-	-	-	-
Miscellaneous Services	-	-	-	-	-	-
Total Charges for Services	594,087	30,454	38,422	1,041,272	-	1,580,788
Fines and Forfeitures:						
Parking Enforcement Fines	-	-	-	-	-	-
Library Book Fines	-	-	-	-	-	-
Traffic Court Fines	-	-	-	3,090,269	-	-
Trial Court Fines	-	-	-	1,408,057	-	-
Counter Fines	-	-	-	1,984,445	-	-
Curfew Fines	-	-	-	340	-	-
Minor Tobacco Fines	-	-	-	-	-	-
Pre-Trial Diversion Costs	-	-	-	-	-	-
Other Fines and Forfeitures	-	-	-	317,985	-	-
Total Fines and Forfeitures	-	-	-	6,801,096	-	-
Investment Income (Loss):						
Short-Term Investments	613,863	1,281,185	426,075	2,273,541	1,519	597,199
Other	-	-	-	-	-	-
Total Investment Income (Loss)	613,863	1,281,185	426,075	2,273,541	1,519	597,199
Restricted Contributions	-	-	-	-	-	-
Lease Interest Income	2,546	-	-	-	-	-
Other:						
Parking Garages and Lots	-	-	-	-	-	-
Collection Revenue	-	-	-	-	-	-
Appeal Receipts	-	-	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	327,269	-	-
Prior Year Expenditure Recovery	49,660	1,333	5,654	99,308	-	7,113
Cash Over and Short	-	-	-	25	-	(106)
Miscellaneous	13,857	-	265,636	81,496	-	-
Total Other	63,517	1,333	271,290	508,098	-	7,007
Total Revenues	88,907,995	85,886,179	12,151,142	147,222,731	23,023	26,360,868
EXPENDITURES						
General Government:						
Assembly	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-
Equity and Justice	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-
Office of the Mayor	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-
Finance	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-
Office of Management & Budget	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-
Administration	-	-	-	-	-	-
Total General Government	-	-	-	-	-	-
Public Safety:						
Health and Human Services	-	-	-	-	-	-
Fire Services	79,070,250	-	-	-	-	-
Police Services	-	-	-	133,016,570	16,479	-
Total Public Safety	79,070,250	-	-	133,016,570	16,479	-
Public Services:						
Economic and Community Development	-	-	-	-	-	19,221,353
Public Transportation	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Education	-	-	-	-	-	-
Maintenance and Operations	-	34,694,466	7,369,574	-	-	-
Total Public Services	-	34,694,466	7,369,574	-	-	19,221,353
PERS On-behalf Expenditures	1,583,089	91,353	22,239	1,835,791	-	66,933
Debt Service:						
Principal	2,906,495	35,617,305	-	562,153	-	2,314,402
Interest and Fiscal Agent Charges	1,320,927	14,227,434	-	1,060,038	-	1,226,106
Bond Issuance Costs	26,866	13,433	-	35,821	-	4,478
Total Debt Service	4,254,288	49,858,172	-	1,658,012	-	3,544,986
Debt service - Leases:						
Principal	-	189,359	32,423	1,055,516	-	-
Interest	-	71,675	29,577	434,347	-	-
Total Debt Service - Leases	-	261,034	62,000	1,489,863	-	-
Debt service - SBITA:						
Principal	4,154	4,154	-	10,853	-	-
Interest	697	697	-	1,456	-	-
Total Debt Service - SBITA	4,851	4,851	-	12,309	-	-
Capital Outlay	186,164	8,722	2,730	139,259	-	93,979
Capital Outlay - SBITA	14,398	14,398	-	-	-	-
Total Expenditures	85,113,040	84,932,996	7,456,543	138,151,804	16,479	22,927,251
Excess (Deficiency) of Revenues over Expenditures	3,794,955	953,183	4,694,599	9,070,927	6,544	3,433,617

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2023
(info for year ended December 31, 2022)

Exhibit AA-3

	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds:						
Miscellaneous Operational Grants Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-
Information Technology Fund	-	-	-	-	-	-
MOA Trust Fund	-	-	-	-	-	-
Electric Utility Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	99,000	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	60,500
Public Transportation Capital Projects Fund	-	-	-	-	-	-
Refuse Utility Fund	-	-	-	-	-	-
Solid Waste Utility Fund	-	-	-	-	-	-
Water Utility Fund	-	-	-	-	-	-
Wastewater Utility Fund	-	-	-	-	-	-
Airport Fund	-	-	-	-	-	-
Port Fund	-	-	-	-	-	-
Anchorage Hydropower Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Capital Projects Fund	-	-	-	-	-	-
Total Transfers from Other Funds	-	-	-	99,000	-	60,500
Transfers from Other Sub-Funds:						
Areawide Service Area Fund	-	-	-	-	-	-
Anchorage Fire Service Area Fund	-	-	-	-	-	-
LRSA Other Contributing Roads Service Area Fund	-	-	-	-	-	-
Total Transfers from Other Sub-Funds	-	-	-	-	-	-
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	-	(27,133)	-	-	-	(18,089)
Nuisance Abatement Fund	-	-	-	-	-	-
Property Assessed Clean Energy Program Fund	-	-	-	-	-	-
State Grants Fund	-	(9,030)	-	(75,475)	-	-
Federal Grants Fund	(164,312)	-	-	(63,917)	-	-
Miscellaneous Operational Grants Fund	-	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Capital Projects Fund	-	-	-	(80,000)	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	(362,967)	-	-	(545,192)	-	-
Police and Fire Certificate of Participation Bond Fund	(2,258,783)	-	-	(3,173,595)	-	-
CBERRRSA Capital Projects Fund	-	-	(3,920,490)	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-
Chugiak Fire Capital Projects Fund	-	-	-	-	-	-
Miscellaneous Capital Projects Fund	-	-	-	-	-	-
Public Transportation Capital Projects Fund	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	(1,298,378)
Girdwood Valley Capital Projects Fund	-	-	-	-	-	-
Information Technology Capital Projects Fund	-	-	-	-	-	-
Equipment Maintenance CIP Fund	-	-	-	(1,000,000)	-	-
Total Transfers to Other Funds	(2,786,062)	(36,163)	(3,920,490)	(4,938,179)	-	(1,316,467)
Transfers to Other Sub-Funds:						
Operating Projects Committed General	-	-	-	-	-	-
ER-Chugiak Birchwood Rural Roads	-	-	-	-	-	-
Total Transfers to Other Sub-Funds	-	-	-	-	-	-
Premium on Bonds and Notes	152,700	76,350	-	203,600	-	25,450
Proceeds from Sale of Capital Assets	1,610	-	-	109,786	-	-
Insurance Recoveries	-	3,010	-	-	-	-
Draws on Capital Leases	-	-	-	-	-	-
Other Financing source SBITA	13,833	13,833	-	71,192	-	-
Total Other Financing Sources (Uses)	(2,617,919)	57,030	(3,920,490)	(4,454,601)	-	(1,230,517)
Net Change in Fund Balances	1,177,036.00	1,010,213.00	774,109.00	4,616,326.00	6,544.00	2,203,100.00
Fund Balance (Deficit), January 1	507,373	9,092,173	6,222,771	20,208,966	14,154	3,670,371
Fund Balance (Deficit), December 31	\$ 1,684,409	\$ 10,102,386	\$ 6,996,880	\$ 24,825,292	\$ 20,698	\$ 5,873,471

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2023
(info for year ended December 31, 2022)

Exhibit AA-3

	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	Areawide EMS Lease Special Levy	MLP Sale Proceeds
REVENUES						
Taxes:						
Real Property	\$ 4,312,599	\$ -	\$ -	\$ -	760,980	\$ -
Personal Property	106,088	-	-	-	68,049	-
Foreclosed Property	-	-	-	-	-	-
Motor Vehicle Registration	-	-	-	-	-	-
Motor Vehicle Rental	-	-	-	-	-	-
Hotel - Motel	-	-	-	-	-	-
Excise on Tobacco Products	-	-	-	-	-	-
Excise on Marijuana Products	-	-	-	-	-	-
Excise on Fuel Products	-	-	-	-	-	-
Tax Cost Recoveries	1,283	-	-	-	-	-
Penalties and Interest	19,946	-	-	-	-	-
Total Taxes	4,439,916	-	-	-	829,029	-
Assessments in Lieu of Taxes:						
Municipal Enterprise Service Assessment	-	-	-	-	-	-
Payments in Lieu of Property Taxes	-	-	-	-	-	-
Total Assessments in Lieu of Taxes	-	-	-	-	-	-
Special Assessments:						
Collections	-	-	-	-	-	-
Penalties and Interest	-	-	-	-	-	-
Total Special Assessments	-	-	-	-	-	-
Licenses and Permits:						
Taxicab Permits and Revisions	-	-	-	-	-	-
Chauffeur Licenses and Renewals	-	-	-	-	-	-
Construction and ROW Permits	-	-	-	-	-	-
Animal Licenses	-	-	-	-	-	-
Mechanical Licenses and Exams	-	33,348	-	-	-	-
Local Business Licenses	-	102,909	-	-	-	-
Marijuana Licenses	-	-	-	-	-	-
Landscaping Plan Reviews	-	-	-	-	-	-
Building Permit Plan Reviews	-	1,368,713	-	-	-	-
Inspections	-	-	-	-	-	-
Building and Grading Permits	-	3,995,114	-	-	-	-
Electrical Permits	-	203,366	-	-	-	-
Mechanical, Gas and Plumbing Permits	-	589,225	-	-	-	-
Sign Permits	-	22,610	-	-	-	-
Elevator Permits	-	435,532	-	-	-	-
Mobile Home and Park Permits	-	530	-	-	-	-
Land Use Permits	-	-	-	-	-	-
Parking & Access Agreement	-	-	-	-	-	-
Miscellaneous Permits	-	-	-	-	-	-
Total Licenses and Permits	-	6,751,347	-	-	-	-
Intergovernmental:						
Federal Government:						
Other Federal Grants - Direct	-	-	-	-	-	-
SEMT Program (Fed Pass-Thru State)	-	-	-	-	-	-
Build America Bond Subsidy	-	-	-	-	-	-
State of Alaska:						
Municipal Assistance	-	-	-	-	-	-
State of Alaska On-behalf Payments	25,872	93,808	29,656	7,730	-	-
Fisheries Tax	-	-	-	-	-	-
Liquor License	-	-	-	-	-	-
Electric Co-op Allocation	-	-	-	-	-	-
National Forest Allocation	-	-	-	-	-	-
Traffic Signal Management	-	-	-	-	-	-
Total Intergovernmental	25,872	93,808	29,656	7,730	-	-
Charges for Services:						
Aquatics	89,668	-	-	-	-	-
Program Lessons and Camp	-	-	-	-	-	-
Recreation Centers and Programs	-	-	-	-	-	-
Recreation Center Rentals and Activities	140,018	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-
Sports and Parks Activities	-	-	-	-	-	-
Fire Service Fees	-	-	-	-	-	-
Camping Fees	-	-	-	-	-	-
School District Service Fees	-	-	192,665	-	-	-
Golf Fees	-	-	-	-	-	-
Ambulance Service Fees	-	-	-	-	-	-
Police Services	-	-	-	-	-	-
DWI Impound Administrative Fees	-	-	-	-	-	-
Range Usage Fees	-	-	-	-	-	-
Incarceration Cost Recovery	-	-	-	-	-	-
Health Service Fees	-	-	-	-	-	-
Sanitary Inspection Fees	-	-	-	-	-	-
Cemetery Fees	-	-	-	-	-	-
Zoning Fees	-	-	-	-	-	-
Platting Fees	-	-	-	-	-	-
Fire Alarm Fees	-	-	-	-	-	-
Animal Shelter Fees	-	-	-	-	-	-
Mapping Fees	-	-	-	-	-	-
Hazardous Waste Fees	-	-	-	-	-	-
Fire Inspection Fees	-	-	-	-	-	-
Transit Fees	-	-	-	-	-	-
Transit Advertising Fees	-	-	-	-	-	-
Library Fees	-	-	-	-	-	-
Lost Book Reimbursement	-	-	-	-	-	-

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2023
(info for year ended December 31, 2022)

Exhibit AA-3

	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	Areawide EMS Lease Special Levy	MLP Sale Proceeds
Sale of Books	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Copier Fees	-	26,875	-	-	-	-
Reimbursed Costs	29,000	-	1,136,802	10,353	-	-
Appraisal Appeal Fees	-	-	-	-	-	-
Address Fees	-	-	-	-	-	-
Leases and Rentals	14,244	-	-	-	-	-
Miscellaneous Services	-	-	-	-	-	-
Total Charges for Services	272,930	26,875	1,329,467	10,353	-	-
Fines and Forfeitures:						
Parking Enforcement Fines	-	-	-	-	-	-
Library Book Fines	-	-	-	-	-	-
Traffic Court Fines	-	-	-	-	-	-
Trial Court Fines	-	-	-	-	-	-
Counter Fines	-	-	-	-	-	-
Curfew Fines	-	-	-	-	-	-
Minor Tobacco Fines	-	-	-	-	-	-
Pre-Trial Diversion Costs	-	-	-	-	-	-
Other Fines and Forfeitures	-	29,325	-	-	-	-
Total Fines and Forfeitures	-	29,325	-	-	-	-
Investment Income (Loss):						
Short-Term Investments	368,614	(316,145)	106,100	5,205	-	1,176,546
Other	-	-	-	-	-	-
Total Investment Income (Loss)	368,614	(316,145)	106,100	5,205	-	1,176,546
Restricted Contributions	-	-	-	-	-	-
Lease Interest Income	-	-	-	-	-	-
Other:						
Parking Garages and Lots	-	-	-	-	-	-
Collection Revenue	-	-	-	-	-	-
Appeal Receipts	-	-	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	-	-	-
Prior Year Expenditure Recovery	3,103	2,276	-	-	-	-
Cash Over and Short	-	-	-	-	-	-
Miscellaneous	-	-	761,611	-	-	11,962
Total Other	3,103	2,276	761,611	-	-	11,962
Total Revenues	5,110,435	6,587,486	2,226,834	23,288	829,029	1,188,508
EXPENDITURES						
General Government:						
Assembly	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-
Equity and Justice	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-
Office of the Mayor	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-
Finance	-	-	2,436,671	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-
Office of Management & Budget	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
Human Resources	-	-	-	185,458	-	-
Purchasing	-	-	-	-	-	-
Administration	-	-	-	-	-	37,552
Total General Government	-	-	2,436,671	185,458	-	37,552
Public Safety:						
Health and Human Services	-	-	-	-	-	-
Fire Services	-	-	-	-	-	-
Police Services	-	-	-	-	-	-
Total Public Safety	-	-	-	-	-	-
Public Services:						
Economic and Community Development	3,154,902	7,356,321	-	-	-	-
Public Transportation	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Education	-	-	-	-	-	-
Maintenance and Operations	-	-	-	-	-	-
Total Public Services	3,154,902	7,356,321	-	-	-	-
PERS On-behalf Expenditures	25,872	93,808	29,656	7,730	-	-
Debt Service:						
Principal	174,082	-	-	-	-	-
Interest and Fiscal Agent Charges	20,087	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-
Total Debt Service	194,169	-	-	-	-	-
Debt service - Leases:						
Principal	-	-	-	-	578,396	-
Interest	-	-	-	-	250,633	-
Total Debt Service - Leases	-	-	-	-	829,029	-
Debt service - SBITA:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Debt Service - SBITA	-	-	-	-	-	-
Capital Outlay	15,029	10,605	12,054	-	-	-
Capital Outlay - SBITA	-	-	-	-	-	-
Total Expenditures	3,389,972	7,460,734	2,478,381	193,188	829,029	37,552
Excess (Deficiency) of Revenues over Expenditures	1,720,463	(873,248)	(251,547)	(169,900)	-	1,150,956

MUNICIPALITY OF ANCHORAGE, ALASKA

General Fund

Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2023
(info for year ended December 31, 2022)

Exhibit AA-3

	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	Areawide EMS Lease Special Levy	MLP Sale Proceeds
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds:						
Miscellaneous Operational Grants Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-
Information Technology Fund	-	-	-	-	-	-
MOA Trust Fund	-	-	-	-	-	-
Electric Utility Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Public Transportation Capital Projects Fund	-	-	-	-	-	-
Refuse Utility Fund	-	-	-	-	-	-
Solid Waste Utility Fund	-	-	-	-	-	-
Water Utility Fund	-	-	-	-	-	-
Wastewater Utility Fund	-	-	-	-	-	-
Airport Fund	-	-	-	-	-	-
Port Fund	-	-	-	-	-	-
Anchorage Hydropower Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Capital Projects Fund	-	-	-	-	-	-
Total Transfers from Other Funds	-	-	-	-	-	-
Transfers from Other Sub-Funds:						
Areawide Service Area Fund	-	-	-	-	-	-
Anchorage Fire Service Area Fund	-	-	-	-	-	-
LRSA Other Contributing Roads Service Area Fund	-	-	-	-	-	-
Total Transfers from Other Sub-Funds	-	-	-	-	-	-
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	-	-	-	-	-	-
Nuisance Abatement Fund	-	-	-	-	-	-
Property Assessed Clean Energy Program Fund	-	-	-	-	-	-
State Grants Fund	-	-	-	-	-	-
Federal Grants Fund	-	-	-	-	-	-
Miscellaneous Operational Grants Fund	-	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Capital Projects Fund	-	-	-	-	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	(4,844,312)	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	-	-	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	-	-	-	-	-
CBERRRSA Capital Projects Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-
Chugiak Fire Capital Projects Fund	-	-	-	-	-	-
Miscellaneous Capital Projects Fund	-	-	-	-	-	-
Public Transportation Capital Projects Fund	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Girdwood Valley Capital Projects Fund	-	-	-	-	-	-
Information Technology Capital Projects Fund	-	-	-	-	-	-
Equipment Maintenance CIP Fund	-	-	-	-	-	-
Total Transfers to Other Funds	(4,844,312)	-	-	-	-	-
Transfers to Other Sub-Funds:						
Operating Projects Committed General	-	-	-	-	-	-
ER-Chugiak Birchwood Rural Roads	-	-	-	-	-	-
Total Transfers to Other Sub-Funds	-	-	-	-	-	-
Premium on Bonds and Notes	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-	-
Insurance Recoveries	6,428	-	-	-	-	-
Draws on Capital Leases	-	-	-	-	-	-
Other Financing source SBITA						
Total Other Financing Sources (Uses)	(4,837,884)	-	-	-	-	-
Net Change in Fund Balances	(3,117,421.00)	(873,248.00)	(251,547.00)	(169,900.00)	-	1,150,956.00
Fund Balance (Deficit), January 1	6,784,026	(13,683,557)	1,585,208	157,308	1	17,916,470
Fund Balance (Deficit), December 31	\$ 3,666,605	\$ (14,556,805)	\$ 1,333,661	\$ (12,592)	\$ 1	\$ 19,067,426

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2023
(info for year ended December 31, 2022)

Exhibit AA-3

	Operating Projects Committed General	Areawide APD IT Systems Special Levy	Total 2023	Total 2022
REVENUES				
Taxes:				
Real Property	\$ -	\$ 1,688,969	\$ 549,452,987	\$ 549,419,769
Personal Property	-	151,031	54,335,213	49,565,898
Foreclosed Property	-	-	146,525	145,730
Motor Vehicle Registration	-	-	10,689,667	11,083,990
Motor Vehicle Rental	-	-	10,735,830	12,635,887
Hotel - Motel	-	-	17,988,000	15,842,699
Excise on Tobacco Products	-	-	20,695,515	20,986,097
Excise on Marijuana Products	-	-	5,835,085	5,798,413
Excise on Fuel Products	-	-	14,398,632	11,986,348
Tax Cost Recoveries	-	-	(63,507)	(427)
Penalties and Interest	-	-	4,177,210	3,772,926
Total Taxes	-	1,840,000	688,391,157	681,237,330
Assessments in Lieu of Taxes:				
Municipal Enterprise Service Assessment	-	-	659,488	714,954
Payments in Lieu of Property Taxes	-	-	12,439,987	12,614,740
Total Assessments in Lieu of Taxes	-	-	13,099,475	13,329,694
Special Assessments:				
Collections	-	-	159,352	109,771
Penalties and Interest	-	-	69,001	64,729
Total Special Assessments	-	-	228,353	174,500
Licenses and Permits:				
Taxicab Permits and Revisions	-	-	477,906	461,247
Chauffeur Licenses and Renewals	-	-	19,275	18,910
Construction and ROW Permits	-	-	1,120,210	1,176,846
Animal Licenses	-	-	156,810	177,033
Mechanical Licenses and Exams	-	-	33,348	148,993
Local Business Licenses	-	-	117,389	509,940
Marijuana Licenses	-	-	-	21,900
Landscaping Plan Reviews	-	-	78,297	83,179
Building Permit Plan Reviews	-	-	2,704,866	2,439,888
Inspections	-	-	215,222	342,715
Building and Grading Permits	-	-	3,995,114	3,722,670
Electrical Permits	-	-	203,366	192,560
Mechanical, Gas and Plumbing Permits	-	-	589,225	542,037
Sign Permits	-	-	46,055	39,480
Elevator Permits	-	-	435,532	589,563
Mobile Home and Park Permits	-	-	530	2,120
Land Use Permits	-	-	134,162	185,621
Parking & Access Agreement	-	-	5,640	10,105
Miscellaneous Permits	-	-	258,559	281,502
Total Licenses and Permits	-	-	10,591,506	10,946,309
Intergovernmental:				
Federal Government:				
Other Federal Grants - Direct	-	-	-	51,050
SEMT Program (Fed Pass-Thru State)	-	-	18,441,008	23,820,238
Build America Bond Subsidy	-	-	-	20,371
State of Alaska:				
Municipal Assistance	-	-	-	7,233,142
State of Alaska On-behalf Payments	-	-	5,354,949	9,857,279
Fisheries Tax	-	-	100,248	120,784
Liquor License	-	-	364,670	378,652
Electric Co-op Allocation	-	-	1,145,559	1,167,295
National Forest Allocation	-	-	93,714	75,655
Traffic Signal Management	-	-	2,389,735	1,903,353
Total Intergovernmental	-	-	27,889,883	44,627,819
Charges for Services:				
Aquatics	-	-	507,735	522,565
Program Lessons and Camp	-	-	(2,023)	1,792
Recreation Centers and Programs	-	-	538,073	437,191
Recreation Center Rentals and Activities	-	-	143,389	130,387
Parks and Recreation	-	-	434,831	539,391
Sports and Parks Activities	-	-	121,169	99,907
Fire Service Fees	-	-	15,063	23,554
Camping Fees	-	-	67,451	47,367
School District Service Fees	-	-	204,098	398,843
Golf Fees	-	-	26,680	27,377
Ambulance Service Fees	-	-	8,603,532	10,005,290
Police Services	-	-	158,400	-
DWI Impound Administrative Fees	-	-	551,721	699,053
Range Usage Fees	-	-	2,810	2,400
Incarceration Cost Recovery	-	-	208,603	381,112
Health Service Fees	-	-	21,878	111,992
Sanitary Inspection Fees	-	-	936,792	1,570,366
Cemetery Fees	-	-	377,983	393,896
Zoning Fees	-	-	312,888	382,210
Platting Fees	-	-	241,450	275,145
Fire Alarm Fees	-	-	118,316	98,668
Animal Shelter Fees	-	-	252,647	319,617
Mapping Fees	-	-	55	799
Hazardous Waste Fees	-	-	171,977	207,000
Fire Inspection Fees	-	-	288,731	187,320
Transit Fees	-	-	3,120,034	2,906,237
Transit Advertising Fees	-	-	390,316	486,234
Library Fees	-	-	(31,733)	15,263
Lost Book Reimbursement	-	-	12,376	13,354

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2023
(info for year ended December 31, 2022)

Exhibit AA-3

	Operating Projects Committed General	Areawide APD IT Systems Special Levy	Total 2023	Total 2022
Sale of Books	\$ -	\$ -	\$ 863	\$ 3,308
Copier Fees	-	-	35,984	33,740
Reimbursed Costs	-	-	3,070,003	2,983,741
Appraisal Appeal Fees	-	-	864	2,633
Address Fees	-	-	20,654	24,390
Leases and Rentals	-	-	493,232	524,062
Miscellaneous Services	-	-	209,556	263,072
Total Charges for Services	-	-	21,626,398	24,119,276
Fines and Forfeitures:				
Parking Enforcement Fines	-	-	-	44,810
Library Book Fines	-	-	1,402	1,284
Traffic Court Fines	-	-	3,090,269	4,092,998
Trial Court Fines	-	-	1,408,057	2,294,432
Counter Fines	-	-	1,984,445	1,935,920
Curfew Fines	-	-	340	396
Minor Tobacco Fines	-	-	-	100
Pre-Trial Diversion Costs	-	-	48,531	58,187
Other Fines and Forfeitures	-	-	378,240	331,606
Total Fines and Forfeitures	-	-	6,911,284	8,759,733
Investment Income (Loss):				
Short-Term Investments	-	-	12,039,923	(3,335,451)
Other	-	-	21,768	14,549
Total Investment Income (Loss)	-	-	12,061,691	(3,320,902)
Restricted Contributions	-	-	99,955	105,560
Lease Interest Income	-	-	24,383	18,173
Other:				
Parking Garages and Lots	-	-	21,060	22,244
Collection Revenue	-	-	5,451	165
Appeal Receipts	-	-	-	(1,000)
Criminal Rule 8 Collection Costs	-	-	327,269	500,284
Prior Year Expenditure Recovery	-	-	664,212	558,564
Cash Over and Short	-	-	(431)	(94)
Miscellaneous	-	-	1,524,954	1,938,348
Total Other	-	-	2,542,515	3,018,511
Total Revenues	-	1,840,000	783,466,600	783,016,003
EXPENDITURES				
General Government:				
Assembly	4,340	-	6,638,626	5,719,740
Equal Rights Commission	-	-	865,826	863,961
Equity and Justice	-	-	257,522	114,995
Internal Audit	-	-	37,969	49,326
Office of the Mayor	-	-	560,346	730,648
Municipal Attorney	-	-	3,853,404	2,259,073
Municipal Manager	-	-	(951,123)	(971,733)
Real Estate	-	-	7,674,413	8,289,274
Finance	-	-	2,542,119	2,221,363
Chief Fiscal Officer	-	-	(481,210)	(77,524)
Office of Management & Budget	-	-	392,725	405,452
Information Technology	-	-	1,235,819	865,739
Human Resources	-	-	521,568	518,381
Purchasing	-	-	1,557,421	(992,517)
Administration	-	-	37,552	81,078
Total General Government	4,340	-	24,742,977	20,077,256
Public Safety:				
Health and Human Services	720,102	-	18,235,163	14,523,745
Fire Services	125,483	-	113,705,359	111,803,757
Police Services	14,076	101,231	137,973,561	135,075,606
Total Public Safety	859,661	101,231	269,914,083	261,403,108
Public Services:				
Economic and Community Development	35,333	-	66,725,463	64,467,180
Public Transportation	-	-	29,281,324	27,892,904
Public Works	23,641	-	7,372,046	7,289,462
Education	-	-	260,087,517	274,069,093
Maintenance and Operations	-	-	42,348,113	37,741,367
Total Public Services	58,974	-	405,814,463	411,460,006
PERS On-behalf Expenditures	-	-	5,354,950	9,857,279
Debt Service:				
Principal	-	-	45,616,852	39,015,064
Interest and Fiscal Agent Charges	-	-	21,955,878	18,462,864
Bond Issuance Costs	-	-	526,683	208,651
Total Debt Service	-	-	68,099,413	57,686,579
Debt service - Leases:				
Principal	-	-	4,330,435	7,003,262
Interest	-	-	840,659	1,398,000
Total Debt Service - Leases	-	-	5,171,094	8,401,262
Debt service - SBITA:				
Principal	-	-	81,529	-
Interest	-	-	5,053	-
Total Debt Service - SBITA	-	-	86,582	-
Capital Outlay	781,400	-	1,662,344	242,520
Capital Outlay - SBITA	-	-	497,308	-
Total Expenditures	1,704,375	101,231	781,343,214	769,128,010
Excess (Deficiency) of Revenues over Expenditures	(1,704,375)	1,738,769	2,123,386	13,887,993

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2023
(info for year ended December 31, 2022)

Exhibit AA-3

	Operating Projects Committed General	Areawide APD IT Systems Special Levy	Total 2023	Total 2022
OTHER FINANCING SOURCES (USES)				
Transfers from Other Funds:				
Miscellaneous Operational Grants Fund	\$ -	\$ -	\$ -	\$ 51,141
Information Technology Fund		-	-	90,348
MOA Trust Fund		-	16,300,000	17,100,000
Electric Utility Fund		-	-	18,148,143
Areawide Capital Projects Fund		-	159,500	73,200
Anchorage Fire Service Area Capital Projects Fund		-	-	350
Anchorage Roads and Drainage Capital Projects Fund		-	-	8,169
Anchorage Parks and Recreation Capital Projects Fund		-	60,500	208,511
Public Transportation Capital Projects Fund		-	-	337
Refuse Utility Fund		-	498,426	512,984
Solid Waste Utility Fund		-	1,804,341	1,908,888
Water Utility Fund		-	10,732,018	9,500,923
Wastewater Utility Fund		-	6,958,865	7,034,578
Airport Fund		-	63,291	74,612
Port Fund		-	1,976,009	2,126,920
Anchorage Hydropower Fund		-	300,000	300,000
Anchorage Metropolitan Police Capital Projects Fund		-	-	333
Total Transfers from Other Funds	-	-	38,852,950	57,139,437
Transfers from Other Sub-Funds:				
Areawide Service Area Fund	1,324,896	-	1,324,896	1,696,317
Anchorage Fire Service Area Fund	-	-	-	1,000,000
LRSA Other Contributing Roads Service Area Fund	-	-	-	107,081
Total Transfers from Other Sub-Funds	1,324,896	-	1,324,896	2,803,398
Transfers to Other Funds:				
Convention Center Operating Reserve Fund	-	-	(904,436)	(617,463)
Nuisance Abatement Fund	-	-	-	(196,000)
Property Assessed Clean Energy Program Fund	-	-	(9,937)	-
State Grants Fund	-	-	(874,627)	(642,867)
Federal Grants Fund	-	-	(307,451)	(158,682)
Miscellaneous Operational Grants Fund	-	-	-	(20,000)
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	(258,992)
Anchorage Metropolitan Police Capital Projects Fund	-	-	(80,000)	(400,000)
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	(4,844,312)	(425,924)
Police and Fire Retiree Medical Liability Fund	-	-	(1,086,934)	(1,086,934)
Police and Fire Certificate of Participation Bond Fund	-	-	(5,432,378)	(5,432,172)
CBERRRSA Capital Projects Fund	-	-	(3,920,490)	(3,957,238)
Areawide Capital Projects Fund	1,967,775	-	(18,528,311)	(9,744,724)
Anchorage Fire Service Area Capital Projects Fund		-	-	(6,200,000)
Chugiak Fire Capital Projects Fund		-	(920,000)	-
Miscellaneous Capital Projects Fund	-	-	(40,000)	(40,000)
Public Transportation Capital Projects Fund	-	-	(1,583,375)	(551,194)
Anchorage Parks and Recreation Capital Projects Fund	-	-	(1,298,378)	(1,221,378)
Girdwood Valley Capital Projects Fund	-	-	(1,150,000)	(324,000)
Information Technology Capital Projects Fund	-	-	(952,291)	(1,395,814)
Equipment Maintenance CIP Fund	-	-	(1,000,000)	-
Total Transfers to Other Funds	1,967,775	-	(42,932,920)	(32,673,382)
Transfers to Other Sub-Funds:				
Operating Projects Committed General	-	-	(1,324,896)	(2,696,317)
ER-Chugiak Birchwood Rural Roads	-	-	-	(107,081)
Total Transfers to Other Sub-Funds	-	-	(1,324,896)	(2,803,398)
Premium on Bonds and Notes	-	-	1,272,500	816,000
Proceeds from Sale of Capital Assets	-	-	510,950	403,433
Insurance Recoveries	-	-	273,186	218,231
Draws on Capital Leases	-	-	19,252,291	1,395,814
Other Financing source SBITA			356,457	-
Total Other Financing Sources (Uses)	3,292,671	-	17,585,414	27,299,533
Net Change in Fund Balances	1,588,296.00	1,738,769.00	19,708,800	41,187,526
Fund Balance (Deficit), January 1	2,726,774	1,556,809	52,793,108	11,605,582
Fund Balance (Deficit), December 31	\$ 4,315,070	\$ 3,295,578	\$ 72,501,908	\$ 52,793,108

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Comparative Balance Sheet
December 31, 2023 and 2022

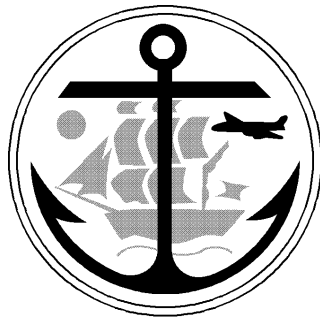
	2023	2022
ASSETS		
Cash	\$ 7,670	\$ 7,670
Cash and Investments in Central Treasury	3,736,871	21,883,586
Accrued Interest on Investments	2,348,265	1,357,541
Taxes Receivable:		
Delinquent Taxes	5,954,500	5,937,327
Tax Liens	94,091	100,214
Penalties and Interest	564,836	746,271
Less: Allowance for Uncollectibles	(8,919)	(32,261)
Total Net Taxes Receivable	<u>6,604,508</u>	<u>6,751,551</u>
Accounts Receivable:		
Accounts Receivable	19,862,659	17,048,314
Less: Allowance for Uncollectibles	(7,395,950)	(5,080,792)
Total Net Accounts Receivable	<u>12,466,709</u>	<u>11,967,522</u>
Special Assessments Receivable:		
Current	9,771	10,617
Unbilled	42,994	64,000
Total Special Assessments Receivable	<u>52,765</u>	<u>74,617</u>
Intergovernmental Receivables	758,475	735,671
Lease receivable		
Short Term Lease receivable	150,093	125,139
Long Term Lease receivable	870,731	936,201
Total lease receivable	<u>1,020,824</u>	<u>1,061,340</u>
Due from Other Sub-Funds:		
Former City Service Area Fund	155	155
Areawide EMS Lease Special Levy Fund	-	6,216
Police/Fire Retirees Medical	504	-
Building Safety Fund	14,165,392	13,216,594
Total Due from Other Sub-Funds	<u>14,166,051</u>	<u>13,222,965</u>
Due from Other Funds:		
Areawide Capital Projects Fund	89,910	89,910
Port Fund	22,505,599	
Merrill Field Airport Fund	1,356,724	-
Police and Fire Retiree Medical Liability Fund	9,779	-
Other Restricted Resources Fund	492,840	341,035
Total Due from Other Funds	<u>24,454,852</u>	<u>430,945</u>
Inventories, at Cost	958,052	1,201,159
Prepaid Items and Deposits	37,000	32,584
Assets Held for Resale	4,888,761	4,888,761
Advances to Disaster Recovery Fund	5,957,798	7,326,327
Advances to COVID FEMA Funds	10,246,558	18,563,886
Advances to Information Technology Fund	30,244,058	27,217,783
Advance to Areawide Capital Projects Fund	206,607	304,837
TOTAL ASSETS	<u>\$ 118,155,824</u>	<u>\$ 117,028,745</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
LIABILITIES		
Accounts Payable and Retainages	\$ 8,474,786	\$ 3,804,751
Accrued Payroll Liabilities	5,055,063	4,499,153
Due to Component Units:		
Anchorage School District	87,834,264	102,501,617
Total Due to Component Units	87,834,264	102,501,617
Unearned Revenue and Deposits	979,256	1,438,243
Advances from Workers Comp and General Liability	5,792,251	6,136,650
Advances from Medical Dental Self Insurance	46,060	67,912
Total Liabilities	108,181,680	118,448,326
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	5,410,936	5,284,879
Unavailable Revenues - Special Assessments	46,155	68,006
Unavailable Revenues - Risk Management Claims	450,827	540,888
Time Restricted Health Permits Receipts	1,027,359	478,375
Unavailable Revenues - Library charges	51,431	-
Unavailable Revenues - Leases	966,054	1,053,242
Total Deferred Inflows of Resources	7,952,762	7,425,390
FUND BALANCE		
Nonspendable	52,538,834	59,535,337
Restricted	616,855	616,855
Committed	15,745,769	14,757,192
Unassigned (Deficit)	(66,880,076)	(83,754,355)
Total Fund Balance (Deficit)	2,021,382	(8,844,971)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND DEFICIT	\$ 118,155,824	\$ 117,028,745

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Comparative Statements of Revenues, Expenditures, Other Financing
Sources (Uses) and Changes in Fund Balance (Deficit)
For The Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Taxes	\$ 337,302,281	\$ 345,534,325
Assessments in Lieu of Taxes	13,099,475	13,329,694
Special Assessments	24,082	26,753
Licenses and Permits	3,029,702	3,256,902
Intergovernmental	22,447,813	36,320,862
Charges for Services	16,674,226	19,001,292
Fines and Forfeitures	80,863	133,104
Investment Income (Loss)	5,235,537	(916,610)
Investment Income on leases	21,837	-
Restricted Contributions	99,955	105,560
Other	655,715	1,644,733
Total Revenues	<u>398,671,486</u>	<u>418,436,615</u>
EXPENDITURES		
General Government:		
Assembly	6,634,286	5,719,740
Equal Rights Commission	865,826	863,961
Equity and Justice	257,522	114,995
Internal Audit	37,969	49,326
Office of the Mayor	560,346	730,648
Municipal Attorney	3,853,404	2,259,073
Municipal Manager	(951,123)	(971,733)
Finance	105,448	150,519
Chief Fiscal Officer	(481,210)	(77,524)
Office of Management and Budget	392,725	405,452
Information Technology	1,235,819	865,739
Human Resources	336,110	339,544
Purchasing	1,557,421	(992,517)
Real Estate	7,674,413	8,289,274
Total General Government	<u>22,078,956</u>	<u>17,746,497</u>
Public Safety:		
Health and Human Services	17,515,061	14,523,745
Fire Services	31,743,340	31,081,826
Police Services	4,025,837	4,124,511
Total Public Safety	<u>53,284,238</u>	<u>49,730,082</u>
Public Services:		
Economic and Community Development	36,662,150	34,918,965
Public Transportation	29,281,324	27,892,904
Public Works	7,348,405	7,289,462
Education	260,087,517	274,069,093
Maintenance and Operations	(1,164,777)	(956,126)
Total Public Services	<u>332,214,619</u>	<u>343,214,298</u>
PERS On-behalf Expenditures	1,598,479	2,988,564
Capital Outlay	392,235	200,927
Capital Outlay - SBITA	468,512	-
Debt Service:		
Principal	4,042,415	3,199,095
Interest and Fiscal Agent Charges	4,101,286	2,558,743
Bond Issuance Costs	446,085	143,968
Total Debt Service	<u>8,589,786</u>	<u>5,901,806</u>
Debt Service - Leases:		
Principal	2,466,729	3,584,158
Interest	54,132	1,263,251
Total Debt Service - Leases	<u>2,520,861</u>	<u>4,847,409</u>
Debt Service - SBITA:		
Principal	62,368	-
Interest	2,203	-
Total Debt Service - SBITA	<u>64,571</u>	<u>-</u>
Total Expenditures	<u>421,212,257</u>	<u>424,629,583</u>
Deficiency of Revenues over Expenditures	<u>(22,540,771)</u>	<u>(6,192,968)</u>
OTHER FINANCING SOURCES (USES)		
Other Financing source SBITA	257,599	-
Premium on Bonds and Notes	814,400	563,040
Transfers from Other Funds	38,693,450	38,743,474
Transfers to Other Sub-Funds	(1,324,896)	(1,696,317)
Transfers to Other Funds	(24,949,022)	(13,491,984)
Proceeds from Sale of Capital Assets	399,554	269,840
Insurance Recoveries	263,748	201,722
Draws on Capital Lease	19,252,291	1,395,814
Total Other Financing Sources (Uses)	<u>33,407,124</u>	<u>25,985,589</u>
Net Change in Fund Balances	10,866,353	19,792,621
Fund Balance (Deficit), January 1	<u>(8,844,971)</u>	<u>(28,637,592)</u>
Fund Balance (Deficit), December 31	<u>\$ 2,021,382</u>	<u>\$ (8,844,971)</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 238,468,315	\$ 236,993,768	\$ (1,474,547)
Personal Property	21,262,679	22,986,123	1,723,444
Foreclosed Property	159,780	146,525	(13,255)
Motor Vehicle Registration	6,152,899	6,204,949	52,050
Motor Vehicle Rental	10,000,000	10,735,830	735,830
Hotel and Motel	16,131,835	17,260,117	1,128,282
Excise on Tobacco Products	21,500,000	20,695,515	(804,485)
Excise on Marijuana Products	5,700,000	5,835,085	135,085
Excise on Fuel Products	14,400,000	14,398,632	(1,368)
Tax Cost Recoveries	10,100	(133,896)	(143,996)
Penalties and Interest	1,495,461	2,179,633	684,172
Total Taxes	335,281,069	337,302,281	2,021,212
Assessments in Lieu of Taxes:			
Municipal Enterprise Service Assessment	650,159	659,488	9,329
Assessments in Lieu of Property Taxes	13,517,990	12,439,987	(1,078,003)
Total Assessments in Lieu of Taxes	14,168,149	13,099,475	(1,068,674)
Special Assessments:			
Collections	-	21,852	21,852
Penalties and Interest	7,830	2,230	(5,600)
Total Special Assessments	7,830	24,082	16,252
Licenses and Permits:			
Taxicab Permits and Revisions	410,298	477,906	67,608
Chauffeur Licenses and Renewals	21,000	19,275	(1,725)
Construction and ROW Permits	1,100,000	1,120,210	20,210
Animal Licenses	256,500	156,810	(99,690)
Local Business Licenses	18,000	14,480	(3,520)
Marijuana Licenses	22,000	-	(22,000)
Landscaping Plan Reviews	17,000	17,421	421
Building Permit Plan Reviews	488,928	586,572	97,644
Inspections	377,000	215,222	(161,778)
Land Use Permits	110,870	134,162	23,292
Sign Permits	21,000	23,445	2,445
Parking & Access Agreement	7,650	5,640	(2,010)
Miscellaneous Permits	327,250	258,559	(68,691)
Total Licenses and Permits	3,177,496	3,029,702	(147,794)
Intergovernmental:			
Other Federal Grants - Direct	49,800	-	(49,800)
SEMT Program (Fed Pass-Thru State)	12,991,126	18,441,008	5,449,882
State of Alaska:			
Municipal Assistance	406,068	-	(406,068)
State of Alaska On-behalf Payments	-	1,598,479	1,598,479
Fisheries Tax	12,046	100,248	88,202
Electric Co-op Allocation	684,971	670,662	(14,309)
Traffic Signal Management	1,420,440	1,637,416	216,976
Total Intergovernmental	15,564,451	22,447,813	6,883,362
Charges for Services:			
Sports and Parks Activities	85,000	121,169	36,169
School District Service Fees	40,000	11,433	(28,567)
Ambulance Service Fees	9,200,467	8,603,532	(596,935)
DWI Impound Administrative Fees	390,000	302,947	(87,053)
Health Service Fees	559,155	21,878	(537,277)
Sanitary Inspection Fees	1,616,095	936,792	(679,303)
Cemetery Fees	322,634	377,983	55,349
Zoning Fees	449,970	312,888	(137,082)
Platting Fees	375,765	241,450	(134,315)
Animal Shelter & Drop-off Fees	275,750	252,647	(23,103)
Mapping Fees	2,000	55	(1,945)
Transit Fees	2,910,000	3,120,034	210,034
Transit Advertising Fees	396,000	390,316	(5,684)
Library Fees	10,000	(31,733)	(41,733)
Lost Book Reimbursement	10,000	12,376	2,376

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUES			
Sale of Books	\$ 4,690	\$ 863	\$ (3,827)
Copier Fees	11,050	9,109	(1,941)
Reimbursed Costs	1,456,920	1,303,456	(153,464)
Appraisal Appeal Fees	5,000	864	(4,136)
Address Fees	25,500	20,654	(4,846)
Leases and Rentals	603,105	455,957	(147,148)
Miscellaneous Services	250,000	209,556	(40,444)
Total Charges for Services	\$ 18,999,101	\$ 16,674,226	\$ (2,324,875)
Fines and Forfeitures:			
Parking Enforcement Fines	138,000	-	(138,000)
Library Book Fines	-	1,402	1,402
Pre-Trial Diversion Costs	50,000	48,531	(1,469)
Traffic Court Fines	250,000	-	(250,000)
Other Fines and Forfeitures	63,550	30,930	(32,620)
Total Fines and Forfeitures	501,550	80,863	(420,687)
Investment Income (Loss):			
Short-term Investments	3,548,000	5,213,769	1,665,769
Other	14,000	21,768	7,768
Total Investment Income (Loss)	3,562,000	5,235,537	1,673,537
Restricted Contributions	139,331	99,955	(39,376)
Lease Interest Income	21,838	21,837	(1)
Other:			
Parking Garages and Lots	25,000	21,060	(3,940)
Collection Revenues	150	5,451	5,301
Appeal Receipts	1,000	-	(1,000)
Prior Year Expenditure Recovery	100	239,162	239,062
Cash Over and Short	-	(350)	(350)
Miscellaneous	348,550	390,392	41,842
Total Other	28,515,275	655,715	234,771
Total Revenues	419,938,090	398,671,486	6,827,727
Transfers from Other Funds:			
Miscellaneous Operational Grants Fund	600,000	-	(600,000)
MOA Trust Fund	16,300,000	16,300,000	-
Areawide Capital Projects Fund	60,500	60,500	-
Refuse Utility Fund	498,426	498,426	-
Solid Waste Utility Fund	1,804,341	1,804,341	-
Water Utility Fund	10,595,736	10,732,018	136,282
Wastewater Utility Fund	6,958,865	6,958,865	-
Airport Fund	63,291	63,291	-
Port Fund	1,976,009	1,976,009	-
Anchorage Hydropower Fund	300,000	300,000	-
Total Transfers from Other Funds	39,157,168	38,693,450	(463,718)
Other Financing source SBITA	-	257,599	257,599
Premium on Bonds and Notes	448,858	814,400	365,542
Proceeds from Sale of Capital Assets	115,797	399,554	283,757
Insurance Recoveries	259,155	263,748	4,593
Draws on Capital Leases	19,252,291	19,252,291	-
TOTAL	\$ 479,171,359	458,352,528	\$ 7,275,500

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2023

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Assembly	\$ 8,851,803	\$ 8,490,619	\$ 6,634,286	\$ -	\$ 6,634,286	\$ 1,856,333
Equal Rights Commission	1,036,908	1,036,908	865,826	-	865,826	171,082
Equity and Justice	277,502	277,502	257,522	-	257,522	19,980
Internal Audit	139,331	127,331	37,969	-	37,969	89,362
Office of the Mayor	854,126	844,126	560,346	-	560,346	283,780
Municipal Attorney	1,969,257	1,953,257	3,853,404	-	3,853,404	(1,900,147)
Municipal Manager	510,050	338,396	(951,123)	-	(951,123)	1,289,519
Real Estate	1,067,364	1,097,364	7,674,413	-	7,674,413	(6,577,049)
Finance	8,882,793	8,776,918	105,448	-	105,448	8,671,470
Chief Fiscal Officer	114,002	114,002	(481,210)	-	(481,210)	595,212
Office of Management and Budget	-	(410,000)	392,725	-	392,725	(802,725)
Information Technology	418,998	418,998	1,235,819	-	1,235,819	(816,821)
Human Resources	1,432,399	1,432,399	336,110	-	336,110	1,096,289
Purchasing	525,500	525,500	1,557,421	-	1,557,421	(1,031,921)
Total General Government	26,080,033	25,023,320	22,078,956	-	22,078,956	2,944,364
Public Safety:						
Health and Human Services	18,591,264	18,542,739	17,515,061	-	17,515,061	1,027,678
Fire Services	34,084,279	34,094,279	31,743,340	-	31,743,340	2,350,939
Police Services	3,248,861	3,248,861	4,025,837	-	4,025,837	(776,976)
Total Public Safety	55,924,404	55,885,879	53,284,238	-	53,284,238	2,601,641
Public Services:						
Economic and Community Development	37,441,601	37,611,548	36,662,150	-	36,662,150	949,398
Public Transportation	31,203,962	30,383,932	29,281,324	-	29,281,324	1,102,608
Public Works	7,192,661	7,100,672	7,348,405	-	7,348,405	(247,733)
Education	260,087,517	260,087,517	260,087,517	-	260,087,517	-
Maintenance and Operations	(833,749)	(728,032)	(1,164,777)	-	(1,164,777)	436,745
Total Public Services	335,091,992	334,455,637	332,214,619	-	332,214,619	2,241,018
PERS On-behalf Expenditures	-	-	1,598,479	(1,598,479)	-	-
Capital Outlay	226,086	251,237	392,235	-	392,235	(140,998)
Capital Outlay - SBITA	-	-	468,512	(468,512)	-	-
Debt Service:						
Principal	4,096,025	4,085,634	4,042,415	-	4,042,415	43,219
Interest and Fiscal Agent Charges	4,595,965	4,594,392	4,101,286	-	4,101,286	493,106
Bond Issuance Costs	48,842	343,461	446,085	-	446,085	(102,624)
Total Debt Service	8,740,832	9,023,487	8,589,786	-	8,589,786	433,701
Debt Service - Leases:						
Principal	2,698,703	2,698,703	2,466,729	-	2,466,729	231,974
Interest	311,206	311,206	54,132	-	54,132	257,074
Total Debt Service - Leases	3,009,909	3,009,909	2,520,861	-	2,520,861	489,048
Debt Service - SBITA:						
Principal	-	62,368	62,368	-	62,368	-
Interest	-	2,203	2,203	-	2,203	-
Total Debt Service - SBITA	-	64,571	64,571	-	64,571	-
Transfers to Other Sub-Funds:						
Operating Projects Committed General	50,000	1,324,896	1,324,896	-	1,324,896	-
Total Transfers to Other Sub-Funds	50,000	1,324,896	1,324,896	-	1,324,896	-
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	873,505	873,505	859,214	-	859,214	14,291
Property Assessed Clean Energy Program Fund	-	9,937	9,937	-	9,937	-
State Grants Fund	347,589	790,122	790,122	-	790,122	-
Federal Grants Fund	79,222	79,222	79,222	-	79,222	-
Police and Fire Retiree Medical Liability Fund	275,921	275,921	178,775	-	178,775	97,146
Areawide Capital Projects Fund	1,752,618	20,496,421	20,496,086	-	20,496,086	335
Public Transportation Capital Projects Fund	991,602	1,593,516	1,583,375	-	1,583,375	10,141
Information Technology Capital Projects Fund	-	952,291	952,291	-	952,291	-
Total Transfer to Other Funds	4,320,457	25,070,935	24,949,022	-	24,949,022	121,913
TOTAL	433,443,713	454,109,871	447,486,175	(2,066,991)	445,354,613	8,690,687

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2023

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Debt Service	Debt Service Leases	Debt Service SBITA	Capital Outlay	Capital Outlay Leases	Capital Outlay SBITA	Charges To/From Other Departments	Actual on GAAP Basis
General Government:												
Assembly	\$ 4,132,729	\$ 36,615	\$ 268,474	\$ 2,474,785	\$ -	\$ 190,908	\$ -	\$ 26,115		\$ -	\$ (241,702)	\$ 6,887,924
Equal Rights Commission	612,192	1,967	61,190	99,086	-	-	-	-	-	-	93,358	867,793
Equity and Justice	308,949	-	2,130	298,816	-	-	-	-	-	-	(352,373)	257,522
Internal Audit	759,988	13,113	3,605	7,277	-	-	-	8,752	-	-	(732,901)	59,834
Office of the Mayor	1,541,262	4,902	11,073	854,681	-	-	-	2,434	-	-	(1,846,670)	567,682
Municipal Attorney	5,233,486	59,263	60,096	3,478,438	-	-	-	6,649	-	-	(4,918,616)	3,919,316
Municipal Manager	1,797,413	46,612	45,594	136,792	536,660	-	4,851	7,856	-	14,398	(2,930,922)	(340,746)
Finance	9,484,988	130,846	152,372	566,121	851,357	-	-	44,027	-	-	(2,529,068)	8,700,643
Chief Fiscal Officer	348,865	5,265	1,572	156,196	-	-	-	-	-	-	(401,185)	110,713
Office of Management and Budget	626,172	28,918	8,174	116,536	-	-	-	9,253	-	-	(1,232,092)	(443,039)
Information Technology	708,013	4,101	188,058	229,323	-	-	-	6,678	-	-	(732,669)	403,504
Human Resources	5,879,656	33,073	93,142	265,794	-	-	-	65,054	-	-	(5,002,773)	1,333,946
Purchasing	1,645,951	7,012	21,714	86,718	-	-	-	16,933	-	-	(1,418,273)	360,055
Real Estate	261,067	-	199	5,226,783	282,800	2,329,953	-	-	-	-	(3,930,628)	4,170,174
Non Departmental	-	-	-	-	2,494,951	-	-	-	-	-	-	2,494,951
Total General Government	33,340,731	371,687	917,393	13,997,346	4,165,768	2,520,861	4,851	193,751	-	14,398	(26,176,514)	29,350,272
Public Safety:												
Health and Human Services	4,825,327	129,352	225,704	8,776,010	140,563	-	31,780	43,375	-	359,242	3,688,020	18,219,373
Fire Services	19,468,836	307,767	990,876	6,661,417	848,220	-	-	37,444	-	-	4,622,211	32,936,771
Police Services	-	-	14,983	-	430,828	-	-	-	-	-	4,010,854	4,456,665
Total Public Safety	24,294,163	437,119	1,231,563	15,437,427	1,419,611	-	31,780	80,819	-	359,242	12,321,085	55,612,809
Public Services:												
Economic and Community Development	15,343,737	325,590	369,069	13,897,159	35,893	-	7,940	53,461	-	14,784	7,052,185	37,099,818
Public Transportation	18,287,767	181,201	3,533,923	4,610,803	786,097	-	20,000	-	-	80,088	2,848,831	30,348,710
Public Works	8,467,075	231,322	921,297	491,354	1,273,045	-	-	42,992	-	-	(2,531,321)	8,895,764
Education	-	-	-	260,087,517	-	-	-	-	-	-	-	260,087,517
Maintenance and Operations	4,482,562	51,560	731,976	8,193,181	909,372	-	-	21,212	-	-	(14,572,496)	(182,633)
Total Public Services	46,581,141	789,673	5,556,265	287,280,014	3,004,407	-	27,940	117,665	-	94,872	(7,202,801)	336,249,176
Transfers to Other Sub-Funds:												
Operating Projects Committed General				1,324,896								1,324,896
Total Transfers to Other Sub-Funds	-	-	-	1,324,896	-	-	-	-	-	-	-	1,324,896
Transfers to Other Funds:												
Convention Center Operating Reserve Fund	-	-	-	859,214	-	-	-	-	-	-	-	859,214
Property Assessed Clean Energy Program Fund	-	-	-	9,937	-	-	-	-	-	-	-	9,937
State Grants Fund	-	-	-	790,122	-	-	-	-	-	-	-	790,122
Federal Grants Fund	-	-	-	79,222	-	-	-	-	-	-	-	79,222
Police and Fire Retiree Medical Liability Fund	-	-	-	178,775	-	-	-	-	-	-	-	178,775
Areawide Capital Projects Fund	-	-	-	20,496,086	-	-	-	-	-	-	-	20,496,086
Public Transportation Capital Projects Fund	-	-	-	1,583,375	-	-	-	-	-	-	-	1,583,375
Information Technology Capital Projects Fund	-	-	-	952,291	-	-	-	-	-	-	-	952,291
Total Transfers to Other Funds	-	-	-	24,949,022	-	-	-	-	-	-	-	24,949,022
TOTAL	104,216,035	1,598,479	7,705,221	342,988,705	8,589,786	2,520,861	64,571	392,235	-	468,512	(21,058,230)	447,486,175

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSETS		
Taxes Receivable:		
Delinquent Taxes	\$ 7,590	\$ 7,590
Less: Allowance for Uncollectibles	(4)	(4)
Total Net Taxes Receivable	<u>7,586</u>	<u>7,586</u>
Special Assessments Receivable:		
Current	-	889
Total Special Assessments Receivable	<u>-</u>	<u>889</u>
TOTAL ASSETS	<u><u>7,586</u></u>	<u><u>8,475</u></u>
LIABILITIES		
Due to Areawide	<u>155</u>	<u>155</u>
Total Liabilities	<u>155</u>	<u>155</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	7,594	7,594
Unavailable Revenues - Special Assessments	<u>-</u>	<u>889</u>
Total Deferred Inflows of Resources	<u>7,594</u>	<u>8,483</u>
FUND DEFICIT		
Unassigned (Deficit)	<u>(163)</u>	<u>(163)</u>
Total Fund Deficit	<u>(163)</u>	<u>(163)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND DEFICIT	<u><u>\$ 7,586</u></u>	<u><u>\$ 8,475</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Deficit
For the Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Special Assessments	\$ -	\$ 931
Total Revenues	<u>-</u>	<u>931</u>
Net Change in Fund Deficit	-	931
Fund Deficit, January 1	(163)	(1,094)
Fund Deficit, December 31	<u><u>\$ (163)</u></u>	<u><u>\$ (163)</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2023

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2023

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2023

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Comparative Balance Sheet
December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
Cash and Investments in Central Treasury	\$ 2,516,694	\$ 2,999,037
Taxes Receivable:		
Delinquent Taxes	44,534	35,076
Less: Allowance for Uncollectibles	(212)	(276)
Total Net Taxes Receivable	<u>44,322</u>	<u>34,800</u>
Intergovernmental Receivables	<u>2,380</u>	<u>2,308</u>
TOTAL ASSETS	<u><u>2,563,396</u></u>	<u><u>3,036,145</u></u>
LIABILITIES		
Accounts Payable and Retainages	<u>466</u>	<u>4,564</u>
Total Liabilities	<u>466</u>	<u>4,564</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	<u>36,481</u>	<u>31,617</u>
Total Deferred Inflows of Resources	<u>36,481</u>	<u>31,617</u>
FUND BALANCE		
Committed	109,361	105,135
Unassigned	<u>2,417,088</u>	<u>2,894,829</u>
Total Fund Balance	<u>2,526,449</u>	<u>2,999,964</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u><u>\$ 2,563,396</u></u>	<u><u>\$ 3,036,145</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Chugiak Fire Service Area
 Comparative Statements of Revenues, Expenditures,
 and Changes in Fund Balance
 For the Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Taxes	\$ 1,334,948	\$ 1,377,172
Intergovernmental	2,133	2,173
Investment Income	178,810	(40,738)
Other	256,185	175,221
Total Revenues	<u>1,772,076</u>	<u>1,513,828</u>
EXPENDITURES		
Public Safety:		
Fire Services	1,311,012	1,274,365
Capital Outlay	14,579	-
Total Expenditures	<u>1,325,591</u>	<u>1,274,365</u>
Excess of Revenues over Expenditures	<u>446,485</u>	<u>239,463</u>
OTHER FINANCING USES		
Transfers to Other Funds	(920,000)	-
Total Other Financing Uses	<u>(920,000)</u>	<u>-</u>
Net Change in Fund Balances	(473,515)	239,463
Fund Balance, January 1	2,999,964	2,760,501
Fund Balance, December 31	<u>\$ 2,526,449</u>	<u>\$ 2,999,964</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2023

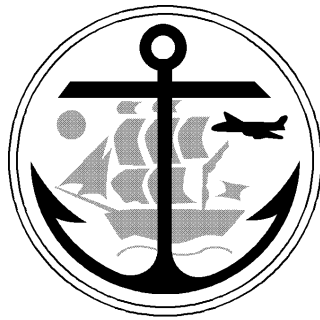
	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 1,281,066	\$ 1,275,526	\$ (5,540)
Personal Property	29,485	31,106	1,621
Motor Vehicle Registration	19,303	19,466	163
Tax Cost Recoveries	-	650	650
Penalties and Interest	9,262	8,200	(1,062)
Total Taxes	1,339,116	1,334,948	(4,168)
Intergovernmental:			
Electric Co-op Allocation	2,178	2,133	(45)
Investment Income - Short-term Investments	103,000	178,810	75,810
Other:			
Prior Year Expenditure Recovery	1,000	256,185	255,185
TOTAL	\$ 1,445,294	\$ 1,772,076	\$ 326,782

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2023

	Budget		Actual on	Adjustment	Actual on	Variance
	Original	Revised	GAAP Basis	To Budgetary Basis	Budgetary Basis	With Final Budget
EXPENDITURES						
Public Safety:						
Fire Services	\$ 1,445,294	\$ 1,445,294	\$ 1,311,012	\$ -	\$ 1,311,012	\$ 134,282
Capital Outlay			14,579	\$ -	14,579	(14,579)
Transfers to Other Funds:						
Chugiak Fire Capital Projects Fund	-	920,000	920,000	-	920,000	-
Total Transfers to Other Funds	-	920,000	920,000	-	920,000	-
TOTAL	\$ 1,445,294	\$ 2,365,294	\$ 2,245,591	\$ -	\$ 2,231,012	\$ 134,282

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2023

	Supplies	Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
EXPENDITURES					
Public Safety:					
Fire Services	\$ 11,910	\$ 870,061	\$ 14,579	\$ 429,041	\$ 1,325,591
Transfers to Other Funds:					
Chugiak Fire Capital Projects Fund	-	920,000	-	-	920,000
Total Transfers to Other Funds	-	920,000	-	-	920,000
TOTAL	\$ 11,910	\$ 1,790,061	\$ 14,579	\$ 429,041	\$ 2,245,591



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MUNICIPALITY OF ANCHORAGE, ALASKA
 Glen Alps Service Area
 Comparative Balance Sheet
 December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash and Investments in Central Treasury	\$ 456,497	\$ 530,160
Taxes Receivable:		
Delinquent Taxes	5,730	2,051
Less: Allowance for Uncollectibles	(6)	(6)
Total Net Taxes Receivable	5,724	2,045
Intergovernmental Receivables	683	663
TOTAL ASSETS	462,904	532,868
LIABILITIES		
Accounts Payable and Retainage	15,394	20,055
Total Liabilities	15,394	20,055
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	4,968	1,142
Total Deferred Inflows of Resources	4,968	1,142
FUND BALANCE		
Committed	35,235	22,868
Unassigned	407,307	488,803
Total Fund Balance	442,542	511,671
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 462,904	\$ 532,868

MUNICIPALITY OF ANCHORAGE, ALASKA
 Glen Alps Service Area
 Comparative Statements of Revenues, Expenditures, and Other
 Financing Uses and Changes in Fund Balance
 For the Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Taxes	\$ 366,584	\$ 374,329
Intergovernmental	598	610
Investment Income	30,777	(8,580)
Total Revenues	<u>397,959</u>	<u>366,359</u>
EXPENDITURES		
Public Services:		
Maintenance and Operations	427,088	277,189
Total Expenditures	<u>427,088</u>	<u>277,189</u>
Excess of Revenues over Expenditures	<u>(29,129)</u>	<u>89,170</u>
OTHER FINANCING USES		
Transfers to Other Funds	(40,000)	(40,000)
Total Other Financing Uses	<u>(40,000)</u>	<u>(40,000)</u>
Net Change in Fund Balances	(69,129)	49,170
Fund Balance, January 1	511,671	462,501
Fund Balance, December 31	<u>\$ 442,542</u>	<u>\$ 511,671</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Glen Alps Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2023

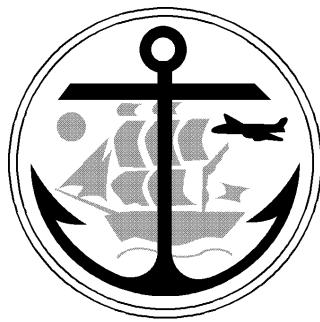
	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 362,144	\$ 349,568	\$ (12,576)
Personal Property	3,129	9,175	6,046
Motor Vehicle Registration	5,651	5,591	(60)
Tax Cost Recoveries	-	139	139
Penalties and Interest	2,361	2,111	(250)
Total Taxes	373,285	366,584	(6,701)
Intergovernmental:			
Electric Co-op Allocation	431	598	167
Investment Income - Short-term Investments	1,000	30,777	29,777
TOTAL	\$ 374,716	\$ 397,959	\$ 23,243

MUNICIPALITY OF ANCHORAGE, ALASKA
Glen Alps Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2023

	Budget		Actual on	Adjustment	Actual on	Variance
	Original	Revised	GAAP Basis	To Budgetary Basis	Budgetary Basis	With Final Budget
EXPENDITURES						
Public Services:						
Maintenance and Operations	\$ 354,944	\$ 654,944	\$ 427,088	\$ -	\$ 427,088	\$ 227,856
Transfers to Other Funds:						
Miscellaneous Capital Projects Fund	40,000	40,000	40,000	-	40,000	-
TOTAL	\$ 394,944	\$ 694,944	\$ 467,088	\$ -	\$ 467,088	\$ 227,856

MUNICIPALITY OF ANCHORAGE, ALASKA
Glen Alps Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2023

	Other Services and Charges	Charges To\From Other Departments	Actual on GAAP Basis
EXPENDITURES			
Public Services:			
Maintenance and Operations	\$ 393,588	\$ 33,500	\$ 427,088
Transfers to Other Funds:			
Miscellaneous Capital Projects Fund	40,000	-	40,000
TOTAL	\$ 433,588	\$ 33,500	\$ 467,088



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MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash and Investments in Central Treasury	\$ 978,647	\$ 1,384,257
Taxes Receivable:		
Delinquent Taxes	90,521	50,121
Less: Allowance for Uncollectibles	(232)	(261)
Total Net Taxes Receivable	90,289	49,860
Accounts Receivable:		
Accounts Receivable	1,900	4,225
Less: Allowance for Uncollectibles	(1,131)	(2,069)
Total Net Accounts Receivable	769	2,156
Intergovernmental Receivables	3,416	3,314
TOTAL ASSETS	<u>1,073,121</u>	<u>1,439,587</u>
LIABILITIES		
Accounts Payable and Retainage	227,134	144,023
Accrued Payroll Liabilities	10,055	10,551
Total Liabilities	<u>237,189</u>	<u>154,574</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	62,003	34,974
Total Deferred Inflows of Resources	<u>62,003</u>	<u>34,974</u>
FUND BALANCE		
Committed	295,820	250,513
Unassigned	478,109	999,526
Total Fund Balance	<u>773,929</u>	<u>1,250,039</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 1,073,121</u>	<u>\$ 1,439,587</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Girdwood Valley Service Area
 Comparative Statements of Revenues, Expenditures, and Other
 Financing Uses and Changes in Fund Balance
 For the Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Taxes	\$ 4,153,725	\$ 3,727,616
Intergovernmental	3,029	3,087
Charges for Services	19,604	28,480
Investment Income (Loss)	74,897	(24,462)
Other	8,338	10,963
Total Revenues	<u>4,259,593</u>	<u>3,745,684</u>
EXPENDITURES		
Public Safety:		
Fire Services	1,455,274	1,221,865
Police Services	799,368	715,201
Total Public Safety	<u>2,254,642</u>	<u>1,937,066</u>
Public Services:		
Economic and Community Development	295,404	249,830
Maintenance and Operations	1,021,762	842,720
Total Public Services	<u>1,317,166</u>	<u>1,092,550</u>
Debt Service - Leases:		
Principal	8,012	6,560
Interest	295	345
Total Debt Service - Leases	<u>8,307</u>	<u>6,905</u>
Capital Outlay	5,588	-
Total Expenditures	<u>3,585,703</u>	<u>3,036,521</u>
Excess of Revenues over Expenditures	<u>673,890</u>	<u>709,163</u>
OTHER FINANCING USES		
Transfers to Other Funds	(1,150,000)	(324,000)
Total Other Financing Uses	<u>(1,150,000)</u>	<u>(324,000)</u>
Net Change in Fund Balances	(476,110)	385,163
Fund Balance, January 1	1,250,039	864,876
Fund Balance, December 31	<u>\$ 773,929</u>	<u>\$ 1,250,039</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 3,983,431	\$ 3,962,980	\$ (20,451)
Personal Property	124,448	139,358	14,910
Motor Vehicle Registration	27,714	27,948	234
Tax Cost Recoveries	-	218	218
Penalties and Interest	18,686	23,221	4,535
Total Taxes	4,154,279	4,153,725	(554)
Intergovernmental:			
Electric Co-op Allocation	3,094	3,029	(65)
Total Intergovernmental	3,094	3,029	(65)
Charges for Services:			
Recreation Centers and Programs	1,500	264	(1,236)
Recreation Center Rentals and Activities	100	3,371	3,271
Fire Service Fees	21,000	15,063	(5,937)
Camping Fees	1,500	906	(594)
Total Charges for Services	24,100	19,604	(4,496)
Investment Income (Loss) - Short-term Investments	47,000	74,897	27,897
Other:			
Lease and Rental Revenue	3,000	7,920	4,920
Prior Year Expenditure Recovery	-	418	418
Total Other	3,000	8,338	5,338
Loan Proceeds	800,000	-	(800,000)
TOTAL	\$ 5,031,473	\$ 4,259,593	\$ (771,880)

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2023

	Budget		Actual on	Adjustment	Actual on	Variance
	Original	Revised	GAAP Basis	to Budgetary Basis	Budgetary Basis	With Final Budget
EXPENDITURES						
Public Safety:						
Fire Services	\$ 1,537,679	\$ 1,537,679	\$ 1,455,274	\$ -	\$ 1,455,274	\$ 82,405
Police Services	811,323	811,323	799,368	-	799,368	11,955
Total Public Safety	2,349,002	2,349,002	2,254,642	-	2,254,642	94,360
Public Services:						
Economic and Community Development	317,969	317,969	295,404	-	295,404	22,565
Maintenance and Operations	1,190,381	1,140,381	1,021,762	-	1,021,762	118,619
Total Public Services	1,508,350	1,458,350	1,317,166	-	1,317,166	141,184
Debt Service - Leases						
Principal	8,012	8,012	8,012	-	8,012	-
Interest	295	295	295	-	295	-
Total Debt Service - Leases	8,307	8,307	8,307	-	8,307	-
Capital Outlay	-	-	5,588	-	5,588	(5,588)
Transfers to Other Funds:						
Girdwood Valley Capital Projects Fund	374,121	1,224,121	1,150,000	-	1,150,000	74,121
TOTAL	\$ 4,239,780	\$ 5,039,780	\$ 4,735,703	\$ -	\$ 4,735,703	\$ 304,077

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2023

EXPENDITURES	Personnel Services	Supplies	Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:						
Fire Services	\$ -	\$ 18,080	\$ 1,080,815	\$ 1,702	\$ 356,379	\$ 1,456,976
Police Services	-	2,713	796,353		302	799,368
Total Public Safety	-	20,793	1,877,168	1,702	356,681	2,256,344
Public Services:						
Economic and Community Development	36,491	22,315	145,263	2,889	91,335	298,293
Maintenance and Operations	287,533	14,193	645,813	997	74,223	1,022,759
Total Public Services	324,024	36,508	791,076	3,886	165,558	1,321,052
Debt Service - Leases						
Principal	-	-	8,012	-	-	8,012
Interest	-	-	295	-	-	295
Total Debt Service - Leases	-	-	8,307	-	-	8,307
Transfers to Other Funds:						
Girdwood Valley Capital Projects Fund	-	-	1,150,000	-	-	1,150,000
TOTAL	\$ 324,024	\$ 57,301	\$ 3,826,551	\$ 5,588	\$ 522,239	\$ 4,735,703

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash and Investments in Central Treasury	\$ 129,237	\$ 121,269
Taxes Receivable:		
Delinquent Taxes	32,285	32,285
Penalties and Interest	22,146	22,146
Less: Allowance for Uncollectibles	(1,774)	(1,774)
Total Net Taxes Receivable	52,657	52,657
TOTAL ASSETS	<u>181,894</u>	<u>173,926</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	56,205	56,205
Total Deferred Inflows of Resources	<u>56,205</u>	<u>56,205</u>
FUND BALANCE		
Unassigned	125,689	117,721
Total Fund Balance	125,689	117,721
TOTAL DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 181,894</u>	<u>\$ 173,926</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Investment Income	\$ 7,968	\$ (1,861)
Total Revenues	<u>7,968</u>	<u>(1,861)</u>
Net Change in Fund Balances	7,968	(1,861)
Fund Balance, January 1	117,721	119,582
Fund Balance, December 31	<u>\$ 125,689</u>	<u>\$ 117,721</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUES:			
Investment Income - Short Term Investments	-	7,968	7,968
TOTAL	\$ -	\$ 7,968	\$ 7,968

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2023

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2023

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash	\$ -	\$ 150
Cash and Investments in Central Treasury	4,722,447	2,690,756
Accrued Interest on Investments	27,897	64,120
Taxes Receivable:		
Delinquent Taxes	1,991,236	1,848,091
Less: Allowance for Uncollectibles	(15,611)	(20,440)
Total Net Taxes Receivable	1,975,625	1,827,651
Accounts Receivable:		
Accounts Receivable	141,575	111,850
ST Lease Accounts Receivable	15,037	13,694
LT Lease Accounts Receivable	32,376	46,460
Less: Allowance for Uncollectibles	(73,362)	(43,818)
Total Net Accounts Receivable	115,626	128,186
Intergovernmental Receivables	131,363	127,413
Due from Other Funds:		
Police and Fire Certificate of Participation Bond Fund	284,582	317,824
Advance to Fire Capital Projects Fund	837,718	-
Prepaid Items and Deposits	31,985	-
Total Assets	8,127,243	5,156,100
TOTAL ASSETS	<u>8,127,243</u>	<u>5,156,100</u>
LIABILITIES		
Accounts Payable and Retainage	489,146	232,737
Accrued Payroll Liabilities	4,415,219	3,073,656
Unearned Revenue	15,475	15,475
Total Liabilities	4,919,840	3,321,868
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Leases	45,219	60,142
Unavailable Revenues - Property Taxes	1,477,775	1,266,717
Total Deferred Inflows of Resources	1,522,994	1,326,859
FUND BALANCE		
Nonspendable	869,703	-
Committed	8,351,555	8,208,216
Unassigned (Deficit)	(7,536,849)	(7,700,843)
Total Fund Balance	1,684,409	507,373
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 8,127,243</u>	<u>\$ 5,156,100</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Comparative Statements of Revenues, Expenditures, and Other
Financing Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Taxes	\$ 85,183,583	\$ 85,621,334
Licenses and Permits	749,581	658,003
Intergovernmental	1,700,818	2,933,722
Charges for Services	594,087	493,125
Investment Income	613,863	(192,817)
Other	66,063	15,749
Total Revenues	<u>88,907,995</u>	<u>89,529,116</u>
EXPENDITURES		
Public Safety:		
Fire Services	79,070,250	78,225,701
PERS On-behalf Expenditures	1,583,089	2,812,675
Capital Outlay	186,164	-
Capital Outlay - SBITA	14,398	-
Debt Service:		
Principal	2,906,495	2,709,700
Interest and Fiscal Agent Charges	1,320,927	1,121,725
Bond Issuance Costs	26,866	25,038
Total Debt Service	<u>4,254,288</u>	<u>3,856,463</u>
Debt Service - SBITA:		
Principal	4,154	-
Interest	697	-
Total Debt Service - SBITA	<u>4,851</u>	<u>-</u>
Total Expenditures	<u>85,113,040</u>	<u>84,894,839</u>
Excess (Deficiency) of Revenues over Expenditures	<u>3,794,955</u>	<u>4,634,277</u>
OTHER FINANCING SOURCES (USES)		
Premium on Bonds and Notes	152,700	97,920
Proceeds from Sale of Capital Assets	1,610	-
Transfers from Other Funds	-	350
Transfers to Other Sub-Funds	-	(1,000,000)
Transfers to Other Funds	(2,786,062)	(8,821,664)
Other Financing source SBITA	13,833	-
Total Other Financing Sources (Uses)	<u>(2,617,919)</u>	<u>(9,723,394)</u>
Net Change in Fund Balances	1,177,036	(5,089,117)
Fund Balance, January 1	507,373	5,596,490
Fund Balance, December 31	<u>\$ 1,684,409</u>	<u>\$ 507,373</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 76,141,017	\$ 75,844,055	\$ (296,962)
Personal Property	7,137,997	7,758,228	620,231
Motor Vehicle Registration	1,065,642	1,074,657	9,015
Tax Cost Recoveries	-	16,838	16,838
Penalties and Interest	391,014	489,805	98,791
Total Taxes	84,735,670	85,183,583	447,913
Licenses and Permits - Building Permit Plan Reviews	675,600	749,581	73,981
Intergovernmental:			
State of Alaska On-behalf Payments	-	1,583,089	1,583,089
Electric Co-op Allocation	120,241	117,729	(2,512)
Total Intergovernmental	120,241	1,700,818	1,580,577
Charges for Services:			
Fire Alarm Fees	75,000	118,316	43,316
Hazardous Waste Fees	200,000	171,977	(28,023)
Fire Inspection Fees	143,200	288,731	145,531
Leases and Rentals	367,024	15,111	(351,913)
Reimbursed Costs	2,100	(48)	(2,148)
Total Charges for Services	787,324	594,087	(193,237)
Investment Income - Short-term Investments	1,074,000	613,863	(460,137)
Other:			
Leases interest come	2,546	2,546	-
Prior Year Expenditure Recovery	-	49,660	49,660
Miscellaneous	21,300	13,857	(7,443)
Total Other	23,846	66,063	42,217
Other Financing source SBITA		13,833	
Proceeds from Sale of Assets	-	1,610	1,610
Insurance Recoveries	2,305	-	(2,305)
Premium on Bonds and Notes	101,129	152,700	51,571
TOTAL	\$ 87,520,115	\$ 89,076,138	\$ 1,542,190

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2023

	Budget		Actual on	Adjustment	Actual on	Variance
	Original	Revised	GAAP Basis	To Budgetary Basis	Budgetary Basis	With Final Budget
EXPENDITURES						
Public Safety:						
Fire Services	\$ 80,099,981	\$ 79,935,149	\$ 79,070,250	\$ -	\$ 79,070,250	\$ 864,899
PERS On-behalf Expenditures	-	-	1,583,089	(1,583,089)	-	-
Capital Outlay	110,000	110,000	186,164		186,164	(76,164)
Capital Outlay - SBITA	-	-	14,398	(14,398)	-	-
Debt Service:						
Principal	2,906,495	2,906,495	2,906,495	-	2,906,495	-
Interest and Fiscal Agent Charges	1,395,184	1,390,333	1,320,927	-	1,320,927	69,406
Bond Issuance Costs	29,862	29,862	26,866	-	26,866	2,996
Total Debt Service	4,331,541	4,326,690	4,254,288	-	4,254,288	72,402
Debt Service - SBITA:						
Principal	-	4,154	4,154	-	4,154	-
Interest	-	697	697	-	697	-
Total Debt Service - SBITA	-	4,851	4,851	-	4,851	-
Transfers to Other Funds:						
Federal Grants Fund	-	164,312	164,312	-	164,312	-
Police and Fire Retiree Medical Liability Fund	362,967	362,967	362,967	-	362,967	-
Police and Fire Certificate of Participation Bond Fund	2,261,080	2,261,600	2,258,783	-	2,258,783	2,817
Total Transfers to Other Funds	2,624,047	2,788,879	2,786,062	-	2,786,062	2,817
Payment to Refunded Bond Escrow Agent	-	-	-	-	-	-
TOTAL	\$ 87,165,569	\$ 87,165,569	\$ 87,899,102	\$ (1,597,487)	\$ 86,110,600	\$ 940,118

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2023

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Debt Service	Debt Service SBITA	Capital Outlay	Capital Outlay SBITA	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:										
Fire Services	\$ 61,864,101	\$ -	\$ 2,652,860	\$ 6,078,256	\$ 4,254,288	\$ 4,851	\$ 186,164	\$ 14,398	\$ 8,475,033	\$ 83,529,951
PERS On-behalf Expenditures		1,583,089								1,583,089
Transfers to Other Funds:										
Federal Grants Fund	-	-	-	164,312	-	-	-	-	-	164,312
Police and Fire Certificate of Participation Bond Fund	-	-	-	2,258,783	-	-	-	-	-	2,258,783
Police and Fire Retiree Medical Liability Fund	-	-	-	362,967	-	-	-	-	-	362,967
Total Transfers to Other Funds	-	-	-	2,786,062	-	-	-	-	-	2,786,062
TOTAL	61,864,101	1,583,089	2,652,860	8,864,318	4,254,288	4,851	186,164	14,398	8,475,033	87,899,102

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash and Investments in Central Treasury	\$ 10,465,867	\$ 9,857,893
Accrued Interest on Investments	292,252	94,990
Taxes Receivable:		
Delinquent Taxes	2,018,899	1,787,557
Less: Allowance for Uncollectibles	(16,436)	(20,370)
Total Net Taxes Receivable	<u>2,002,463</u>	<u>1,767,187</u>
Accounts Receivable:		
Accounts Receivable	862,650	91,726
Less: Allowance for Uncollectibles	(32,398)	(33,933)
Total Net Accounts Receivable	<u>830,252</u>	<u>57,793</u>
Special Assessments Receivable:		
Current	64,810	68,065
Delinquent	8,502	13,321
Unbilled	1,400,638	1,538,963
Total Special Assessments Receivable	<u>1,473,950</u>	<u>1,620,349</u>
Intergovernmental Receivables	<u>174,254</u>	<u>169,016</u>
TOTAL ASSETS	<u><u>15,239,038</u></u>	<u><u>13,567,228</u></u>
LIABILITIES		
Accounts Payable and Retainage	1,547,669	1,051,276
Accrued Payroll Liabilities	556,237	505,290
Total Liabilities	<u>2,103,906</u>	<u>1,556,566</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	1,510,375	1,258,618
Unavailable Revenues - Special Assessments	1,522,371	1,659,871
Total Deferred Inflows of Resources	<u>3,032,746</u>	<u>2,918,489</u>
FUND BALANCE		
Committed	8,482,725	7,462,436
Unassigned	1,619,661	1,629,737
Total Fund Balance	<u>10,102,386</u>	<u>9,092,173</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u><u>\$ 15,239,038</u></u>	<u><u>\$ 13,567,228</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Comparative Statements of Revenues, Expenditure, and Other
Financing Sources (Uses) and Changes in Fund Balance
For The Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Taxes	\$ 83,228,807	\$ 73,665,868
Special Assessments	204,271	146,816
Licenses and Permits	60,876	58,740
Intergovernmental	1,079,253	889,783
Charges for Services	30,454	(476)
Investment (Loss) Income	1,281,185	(766,625)
Other	1,333	-
Total Revenues	<u>85,886,179</u>	<u>73,994,106</u>
EXPENDITURES		
Public Services:		
Maintenance and Operations	34,694,466	30,195,226
Total Public Services	<u>34,694,466</u>	<u>30,195,226</u>
PERS On-behalf Expenditures	91,353	169,913
Capital Outlay	8,722	-
Capital Outlay - SBITA	14,398	-
Debt Service:		
Principal	35,617,305	30,774,588
Interest and Fiscal Agent Charges	14,227,434	13,131,450
Bond Issuance Costs	13,433	4,173
Total Debt Service	<u>49,858,172</u>	<u>43,910,211</u>
Debt Service - Leases:		
Principal	189,359	501,103
Interest	71,675	17,819
Total Debt Service - Leases	<u>261,034</u>	<u>518,922</u>
Debt Service - SBITA:		
Principal	4,154	-
Interest	697	-
Total Debt Service - SBITA	<u>4,851</u>	<u>-</u>
Total Expenditures	<u>84,932,996</u>	<u>74,794,272</u>
Deficiency of Revenues over Expenditures	<u>953,183</u>	<u>(800,166)</u>
OTHER FINANCING SOURCES (USES)		
Premium on Bonds and Notes	76,350	16,320
Insurance Recoveries	3,010	16,509
Transfers from Other Funds	-	8,169
Transfers to Other Funds	(36,163)	(36,664)
Other Financing source SBITA	13,833	-
Total Other Financing Sources (Uses)	<u>57,030</u>	<u>4,334</u>
Net Change in Fund Balances	1,010,213	(795,832)
Fund Balance, January 1	9,092,173	9,888,005
Fund Balance, December 31	<u>\$ 10,102,386</u>	<u>\$ 9,092,173</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 72,505,272	\$ 72,104,523	\$ (400,749)
Personal Property	8,048,186	8,746,844	698,658
Motor Vehicle Registration	1,413,584	1,425,542	11,958
Hotel - Motel	379,290	436,733	57,443
Tax Cost Recoveries	-	16,495	16,495
Penalties and Interest	365,981	498,670	132,689
Total Taxes	82,712,313	83,228,807	516,494
Special Assessments:			
Collections	160,000	137,500	(22,500)
Penalties and Interest	60,000	66,771	6,771
Total Special Assessments	220,000	204,271	(15,729)
Licenses and Permits:			
Small Cell site License Annual Fees	115,000	60,876	(54,124)
Intergovernmental:			
State of Alaska On-behalf Payments	-	91,353	91,353
Electric Co-op Allocation	157,865	154,567	(3,298)
National Forest Allocation	76,000	93,714	17,714
Traffic Signal Management	468,530	739,619	271,089
Total Intergovernmental	702,395	1,079,253	376,858
Reimbursed Costs	2,000	30,454	28,454
Investment Income (Loss) - Short-term Investments	346,000	1,281,185	935,185
Other:			
Prior Year Expenditure Recovery	-	1,333	1,333
Premium on Bonds and Notes	438,466	76,350	(362,116)
Insurance Recoveries	67,840	3,010	(64,830)
Other Financing source SBITA	-	13,833	13,833
TOTAL	\$ 84,604,014	\$ 85,979,372	\$ 1,375,358

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2023

	Budget		Actual on	Adjustment	Actual on	Variance
	Original	Revised	GAAP Basis	To Budgetary Basis	Budgetary Basis	With Final Budget
EXPENDITURES						
Public Services:						
Maintenance and Operations	\$ 34,015,590	\$ 33,984,041	\$ 34,694,466	\$ -	\$ 34,694,466	\$ (710,425)
PERS On-behalf Expenditures	-	-	91,353	(91,353)	-	-
Capital Outlay	394,000	394,000	8,722	-	8,722	385,278
Capital Outlay - SBITA	-	-	14,398	(14,398)	-	-
Debt Service:						
Principal	35,617,304	35,617,304	35,617,305	-	35,617,305	(1)
Interest and Fiscal Agent Charges	14,052,563	14,052,563	14,227,434	-	14,227,434	(174,871)
Bond Issuance Costs	450,492	244,496	13,433	-	13,433	231,063
Total Debt Service	50,120,359	49,914,363	49,858,172	-	49,858,172	56,191
Debt Service - Leases:						
Principal	-	259,461	189,359	-	189,359	70,102
Interest	-	1,573	71,675	-	71,675	(70,102)
Total Debt Service - Leases	-	261,034	261,034	-	261,034	-
Debt Service - SBITA:						
Principal	-	4,154	4,154	-	4,154	-
Interest	-	697	697	-	697	-
Total Debt Service - SBITA	-	4,851	4,851	-	4,851	-
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	33,636	33,636	27,133	-	27,133	6,503
State Grants Fund	12,089	12,089	9,030	-	9,030	3,059
Roads and Drainage Service Area Capital Projects	28,340	-	-	-	-	-
Total Transfers to Other Funds	74,065	45,725	36,163	-	36,163	9,562
TOTAL	\$ 84,604,014	\$ 84,604,014	\$ 84,969,159	\$ (105,751)	\$ 84,849,835	\$ (644,672)

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2023

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Capital Outlay	Debt Service	Debt Service Leases	Debt Service SBITA	Charges To\From Other Departments	Actual on GAAP Basis
Public Services:										
Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,858,172	\$ -	\$ -	\$ -	\$ 49,858,172
Maintenance and Operations	11,481,695	91,353	1,759,189	18,633,389	23,120	-	261,034	4,851	2,820,193	35,074,824
Total Public Services	11,481,695	91,353	1,759,189	18,633,389	23,120	49,858,172	261,034	4,851	2,820,193	84,932,996
Transfers to Other Funds:										
State Grants Fund	-	-	-	27,133	-	-	-	-	-	27,133
Convention Center Operating Reserve Fund	-	-	-	9,030	-	-	-	-	-	9,030
Total Transfers to Other Funds	-	-	-	36,163	-	-	-	-	-	36,163
TOTAL	11,481,695	91,353	1,759,189	18,669,552	23,120	49,858,172	261,034	4,851	2,820,193	84,969,159

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash and Investments in Central Treasury	\$ 7,962,935	\$ 7,225,162
Taxes Receivable:		
Delinquent Taxes	286,446	229,621
Penalties and Interest	1,952	2,118
Less: Allowance for Uncollectibles	(1,379)	(1,704)
Total Net Taxes Receivable	287,019	230,035
Accounts Receivable, Net	39,202	991
Intergovernmental Receivables	16,954	16,443
TOTAL ASSETS	8,306,110	7,472,631
LIABILITIES		
Accounts Payable and Retainage	1,056,923	1,031,253
Accrued Payroll Liabilities	25,570	28,169
Unearned Revenue and Deposits	200	200
Total Liabilities	1,082,693	1,059,622
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	226,537	190,238
Total Deferred Inflows of Resources	226,537	190,238
FUND BALANCE		
Committed	613,327	614,159
Unassigned	6,383,553	5,608,612
Total Fund Balance	6,996,880	6,222,771
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 8,306,110	\$ 7,472,631

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Comparative Statements of Revenues, Expenditure, and Other
Financing Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Taxes	\$ 11,380,416	\$ 10,979,376
Intergovernmental	34,939	36,511
Investment Income	426,075	(162,127)
Charges for Services	38,422	55,156
Other	271,290	95,618
Total Revenues	12,151,142	11,004,534
EXPENDITURES		
Public Services:		
Maintenance and Operations	7,369,574	7,382,358
PERS On-behalf Expenditures	22,239	25,431
Debt Service-Leases: Principal	32,423	62,000
Debt Service-Leases: Interest	29,577	-
Capital Outlay	2,730	-
Total Expenditures	7,456,543	7,469,789
Excess of Revenues over Expenditures	4,694,599	3,534,745
OTHER FINANCING SOURCES (USES)		
Transfers from Other Sub-Funds	-	107,081
Transfers to Other Sub-Funds	-	(107,081)
Transfers to Other Funds	(3,920,490)	(3,957,238)
Total Other Financing Sources and (Uses)	(3,920,490)	(3,957,238)
Net Change to Fund Balances	774,109	(422,493)
Fund Balance, January 1	6,222,771	6,645,264
Fund Balance, December 31	\$ 6,996,880	\$ 6,222,771

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 11,021,812	\$ 10,978,733	\$ (43,079)
Personal Property	203,454	211,090	7,636
Motor Vehicle Registration	137,527	138,692	1,165
Penalties and Interest	51,967	49,104	(2,863)
Tax Cost Recoveries	-	2,797	2,797
Total Taxes	11,414,760	11,380,416	(34,344)
Intergovernmental:			
State of Alaska On-behalf Payments	-	22,239	22,239
Traffic Signal Management	11,030	12,700	1,670
Total Intergovernmental	11,030	34,939	23,909
Charges for Services:			
Reimbursed Cost	25,000	38,422	13,422
Investment Income - Short Term Investments	190,020	426,075	236,055
Other:			
Prior Year Expenditure Recovery	-	5,654	5,654
Miscellaneous Revenue	1,600	265,636	264,036
Total Other	1,600	271,290	269,690
Transfers from Other Sub-Funds	96,550	-	(96,550)
TOTAL	\$ 11,738,960	\$ 12,151,142	\$ 412,182

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2023

	Budget		Actual on	Adjustment	Actual on	Variance
	Original	Revised	GAAP Basis	To Budgetary Basis	Budgetary Basis	With Final Budget
EXPENDITURES						
Public Services:						
Maintenance and Operations	\$ 7,745,827	\$ 8,496,827	\$ 7,369,574	\$ -	\$ 7,369,574	\$ 1,127,253
PERS On-behalf Expenditures			22,239	(22,239)	-	-
Debt Service-Leases: Principal	32,423	32,423	32,423	-	32,423	-
Debt Service-Leases: Interest	29,577	29,577	29,577	-	29,577	-
Capital Outlay	1,000	1,000	2,730	-	2,730	(1,730)
Transfers to Other Funds:						
Transfers to CBERRRSA and Other Capital Projects Funds	4,033,133	4,033,133	3,920,490	-	3,920,490	112,643
TOTAL	\$ 11,841,960	\$ 12,592,960	\$ 11,377,033	\$ (22,239)	\$ 11,354,794	\$ 1,238,166

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2023

	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Charges To/From Other Departments	Actual on GAAP Basis
EXPENDITURES						
Public Services:						
Maintenance and Operations	\$ 670,570	\$ 22,239	\$ 187,141	\$ 6,060,107	\$ 451,756	\$ 7,391,813
Debt Service-Leases: Principal	-	-	-	32,423	-	32,423
Debt Service-Leases: Interest	-	-	-	29,577	-	29,577
Capital Outlay	-	-	-	2,730	-	2,730
Transfers to Other Funds:						
Transfers to CBERRRSA and Other Capital Projects Funds	-	-	-	3,920,490	-	3,920,490
TOTAL	\$ 670,570	\$ 22,239	\$ 187,141	\$ 10,045,327	\$ 451,756	\$ 11,377,033

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Combining Balance Sheet
December 31, 2023

	Birch Tree/ Elmore Roads	Section 6/ Campbell Airstrip Roads	Valli Vue Estates Roads	Skyranch Estates Roads	Upper Grover Roads	Raven Woods Bubbling Brook Roads	Mt. Park Estates Roads	Mt. Park/ Robin Hill Roads	Eagle River Chugiak Birchwood Rural Roads	Eaglewood Contributing Roads	Gateway Contributing Roads	Lakehill Roads	Totem Roads
ASSETS													
Cash and Investments in Central Treasury	\$ 651,413	\$ 338,486	\$ 142,522	\$ 219,906	\$ 54,757	\$ 149,700	\$ 61,082	\$ 325,143	\$ 1,509,348	\$ 139,788	\$ 2,825	\$ 368,262	\$ 156,174
Taxes Receivable:													
Delinquent Taxes	5,272	5,769	3,746	142	562	1,796	2,459	2,273	196,453	3,376	408	787	689
Penalties and Interest	82	101	6	28	-	-	-	-	-	-	-	-	-
Less: Allowance for Uncollectibles	(4)	(4)	-	(1)	-	-	-	(13)	(1,172)	(85)	-	(7)	(4)
Total Net Taxes Receivable	5,350	5,866	3,752	169	562	1,796	2,459	2,260	195,281	3,291	408	780	685
Accounts Receivable, Net	-	-	-	-	-	-	-	-	26,502	-	-	-	-
Intergovernmental Receivables	-	-	-	-	-	-	-	-	16,954	-	-	-	-
TOTAL ASSETS	656,763	344,352	146,274	220,075	55,319	151,496	63,541	327,403	1,748,085	143,079	3,233	369,042	156,859
LIABILITIES													
Accounts Payable and Retainage	69,344	5,474	3,527	1,570	740	2,273	2,410	79,950	650,231	-	-	3,297	2,762
Accrued Payroll Liabilities	-	-	-	-	-	-	-	-	25,570	-	-	-	-
Unearned Revenue and Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	69,344	5,474	3,527	1,570	740	2,273	2,410	79,950	675,801	-	-	3,297	2,762
DEFERRED INFLOWS OF RESOURCES													
Unavailable Revenues - Property Taxes	4,169	3,947	3,682	171	562	1,796	1,929	1,379	155,248	3,127	371	445	678
Total Deferred Inflows of Resources	4,169	3,947	3,682	171	562	1,796	1,929	1,379	155,248	3,127	371	445	678
FUND BALANCE													
Committed	18,608	18,651	11,692	1,251	1,077	1,262	1,192	16,882	375,649	569	16	1,315	1,812
Unassigned	564,642	316,280	127,373	217,083	52,940	146,165	58,010	229,192	541,387	139,383	2,846	363,985	151,607
Total Fund Balance	583,250	334,931	139,065	218,334	54,017	147,427	59,202	246,074	917,036	139,952	2,862	365,300	153,419
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	656,763	344,352	146,274	220,075	55,319	151,496	63,541	327,403	1,748,085	143,079	3,233	369,042	156,859

LIMITED SERVICE AREAS
Combining Statement of Revenues, Expenditures, and Other
Financing Sources (Uses) and Changes in Fund Balance
For the Year Ended December 31, 2023

	Birch Tree/ Elmore Roads	Section 6/ Campbell Airstrip Roads	Valli Vue Estates Roads	Skyranch Estates Roads	Upper Grover Roads	Raven Woods Bubbling Brook Roads	Mt. Park Estates Roads	Mt. Park/ Robin Hill Roads	Eagle River Chugiak Birchwood Rural Roads	Eaglewood Contributing Roads	Gateway Contributing Roads	Lakehill Roads	Totem Roads
REVENUES													
Taxes	\$ 307,302	\$ 171,473	\$ 121,170	\$ 34,101	\$ 20,027	\$ 18,218	\$ 34,238	\$ 165,036	\$ 7,989,850	\$ 116,979	\$ 2,520	\$ 53,588	\$ 32,228
Intergovernmental	-	-	-	-	-	-	-	-	22,239	-	-	-	-
Investment Income (Loss)	37,613	23,005	10,318	13,009	3,148	9,176	3,117	18,943	44,891	5,132	105	21,365	9,353
Charges for Services	-	-	-	-	-	-	-	-	38,422	-	-	-	-
Other	-	-	-	-	-	-	-	-	271,290	-	-	-	-
Total Revenues	344,915	194,478	131,488	47,110	23,175	27,394	37,355	183,979	8,366,692	122,111	2,625	74,953	41,581
EXPENDITURES													
Public Services:													
Maintenance and Operations	225,554	226,078	141,719	15,168	13,058	15,302	14,448	204,634	4,488,595	6,900	200	15,933	21,962
Capital Outlay	-	-	-	-	-	-	-	-	2,730	-	-	-	-
Debt Service-Leases:													
Principal	-	-	-	-	-	-	-	-	32,423	-	-	-	-
Interest	-	-	-	-	-	-	-	-	29,577	-	-	-	-
PERS On-behalf Expenditures	-	-	-	-	-	-	-	-	22,239	-	-	-	-
Total Expenditures	225,554	226,078	141,719	15,168	13,058	15,302	14,448	204,634	4,575,564	6,900	200	15,933	21,962
Excess (Deficiency) of Revenues over Expenditures	119,361	(31,600)	(10,231)	31,942	10,117	12,092	22,907	(20,655)	3,791,128	115,211	2,425	59,020	19,619
OTHER FINANCING SOURCES (USES)													
Transfers to CBERRRSA and Other Capital Projects Funds	-	-	-	-	-	-	-	-	(3,920,490)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	(3,920,490)	-	-	-	-
Net Change in Fund Balances	119,361	(31,600)	(10,231)	31,942	10,117	12,092	22,907	(20,655)	(129,362)	115,211	2,425	59,020	19,619
Fund Balance, January 1	463,889	366,531	149,296	186,392	43,900	135,335	36,295	266,729	1,046,398	24,741	437	306,280	133,800
Fund Balance, December 31	\$ 583,250	\$ 334,931	\$ 139,065	\$ 218,334	\$ 54,017	\$ 147,427	\$ 59,202	\$ 246,074	\$ 917,036	\$ 139,952	\$ 2,862	\$ 365,300	\$ 153,419

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Combining Balance Sheet
December 31, 2023

	Paradise Valley South Roads	SRW Home- owners Roads	Talus West Roads	Upper O'Malley Roads	Bear Valley Roads	Rabbit Creek/ View Hts Roads	Villages Scenic Pkwy Roads	Sequoia Estates Roads	Rockhill Roads	South Goldenview Area Roads	Homestead Area Roads	Eagle River Street Lts	Total
ASSETS													
Cash and Investments in Central Treasury	\$ 65,820	\$ 252,677	\$ 481,188	\$ 650,080	\$ 122,894	\$ 241,678	\$ 43,685	\$ 210,613	\$ 639,264	\$ 742,071	\$ 141,033	\$ 252,526	\$ 7,962,935
Taxes Receivable:													
Delinquent Taxes	381	850	4,142	18,535	1,123	9,399	2,300	809	727	21,783	31	2,634	286,446
Penalties and Interest	-	-	78	1,181	-	282	179	-	-	15	-	-	1,952
Less: Allowance for Uncollectibles	-	-	(4)	(46)	-	(10)	(9)	-	(11)	(1)	-	(8)	(1,379)
Total Net Taxes Receivable	381	850	4,216	19,670	1,123	9,671	2,470	809	716	21,797	31	2,626	287,019
Accounts Receivable, Net	-	-	-	-	-	-	-	-	-	-	-	12,700	39,202
Intergovernmental Receivables	-	-	-	-	-	-	-	-	-	-	-	-	16,954
TOTAL ASSETS	66,201	253,527	485,404	669,750	124,017	251,349	46,155	211,422	639,980	763,868	141,064	267,852	8,306,110
LIABILITIES													
Accounts Payable	4,775	1,972	9,078	96,962	1,320	22,861	3,290	1,030	4,339	67,422	2,962	19,334	1,056,923
Accrued Payroll Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	25,570
Unearned Revenue and Deposits	-	-	-	-	-	-	-	-	-	-	200	-	200
Total Liabilities	4,775	1,972	9,078	96,962	1,320	22,861	3,290	1,030	4,339	67,422	3,162	19,334	1,082,693
DEFERRED INFLOWS OF RESOURCES													
Unavailable Revenues - Property Taxes	365	621	4,225	10,943	1,086	7,266	2,210	809	680	18,331	8	2,489	226,537
Total Deferred Inflows of Resources	365	621	4,225	10,943	1,086	7,266	2,210	809	680	18,331	8	2,489	226,537
FUND BALANCE													
Committed	2,203	2,727	5,815	48,616	3,425	9,222	953	619	1,365	62,177	1,035	25,194	613,327
Unassigned	58,858	248,207	466,286	513,229	118,186	212,000	39,702	208,964	633,596	615,938	136,859	220,835	6,383,553
Total Fund Balance	61,061	250,934	472,101	561,845	121,611	221,222	40,655	209,583	634,961	678,115	137,894	246,029	6,996,880
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	66,201	253,527	485,404	669,750	124,017	251,349	46,155	211,422	639,980	763,868	141,064	267,852	8,306,110

LIMITED SERVICE AREAS
Combining Statement of Revenues, Expenditures, and Other
Financing Sources (Uses) and Changes in Fund Balance
For the Year Ended December 31, 2023

	Paradise Valley South Roads	SRW Homeowners Roads	Talus West Roads	Upper O'Malley Roads	Bear Valley Roads	Rabbit Creek/ View Hts Roads	Villages Scenic Pkwy Roads	Sequoia Estates Roads	Rockhill Roads	South Goldenview Area Roads	Homestead Area Roads	Eagle River Street Lts	Total
REVENUES													
Taxes	\$ 17,217	\$ 61,897	\$ 159,247	\$ 744,141	\$ 57,389	\$ 122,972	\$ 26,385	\$ 18,834	\$ 48,693	\$ 760,770	\$ 25,808	\$ 270,333	\$ 11,380,416
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	12,700	34,939
Investment Income (Loss)	4,096	15,011	26,660	36,615	7,253	14,208	2,117	12,622	38,271	44,410	8,154	17,483	426,075
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	38,422
Other	-	-	-	-	-	-	-	-	-	-	-	-	271,290
Total Revenues	21,313	76,908	185,907	780,756	64,642	137,180	28,502	31,456	86,964	805,180	33,962	300,516	12,151,142
EXPENDITURES													
Public Services:													
Maintenance and Operations	26,703	33,046	70,489	589,286	41,517	111,787	11,551	7,500	16,548	753,667	12,543	305,386	7,369,574
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	2,730
Debt Service-Leases:													
Principal	-	-	-	-	-	-	-	-	-	-	-	-	32,423
PERS On-behalf Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	29,577
Total Expenditures	26,703	33,046	70,489	589,286	41,517	111,787	11,551	7,500	16,548	753,667	12,543	305,386	7,456,543
Excess (Deficiency) of Revenues over Expenditures	(5,390)	43,862	115,418	191,470	23,125	25,393	16,951	23,956	70,416	51,513	21,419	(4,870)	4,694,599
OTHER FINANCING SOURCES (USES)													
Transfers to CBERRRSA and Other Capital Projects Funds	-	-	-	-	-	-	-	-	-	-	-	-	(3,920,490)
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-	(3,920,490)
Net Change in Fund Balances	(5,390)	43,862	115,418	191,470	23,125	25,393	16,951	23,956	70,416	51,513	21,419	(4,870)	774,109
Fund Balance, January 1	66,451	207,072	356,683	370,375	98,486	195,829	23,704	185,627	564,545	626,602	116,475	250,899	6,222,771
Fund Balance, December 31	\$ 61,061	\$ 250,934	\$ 472,101	\$ 561,845	\$ 121,611	\$ 221,222	\$ 40,655	\$ 209,583	\$ 634,961	\$ 678,115	\$ 137,894	\$ 246,029	\$ 6,996,880

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash	\$ 750	\$ 750
Cash and Investment in Central Treasury	29,983,697	25,383,098
Accrued Interest on Investments	117,368	219,671
Taxes Receivable:		
Delinquent Taxes	3,069,176	2,738,617
Less: Allowance for Uncollectibles	(22,266)	(29,261)
Total Net Taxes Receivable	3,046,910	2,709,356
Accounts Receivable	2,177,456	523,801
Less: Allowance for Uncollectibles	(1,719,464)	(284,461)
Total Net Accounts Receivable	457,992	239,340
Intergovernmental Receivables	173,900	168,673
Due from Other Funds:		
Police and Fire Certificate of Participation Bond Fund	399,838	446,543
Prepaid Items	40,667	120,083
TOTAL ASSETS	34,221,122	29,287,514
LIABILITIES		
Accounts Payable and Retainages	2,013,069	2,796,721
Accrued Payroll Liabilities	3,903,250	3,884,119
Unearned Revenue and Deposits	1,225,020	537,661
Total Liabilities	7,141,339	7,218,501
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	2,254,491	1,860,047
Total Deferred Inflows of Resources	2,254,491	1,860,047
FUND BALANCE		
Nonspendable	40,667	120,083
Committed	13,624,426	13,186,572
Unassigned	11,160,199	6,902,311
Total Fund Balance	24,825,292	20,208,966
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 34,221,122	\$ 29,287,514

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Comparative Statements of Revenues, Expenditures, and Other Financing
Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Taxes	\$ 134,241,611	\$ 131,877,475
Intergovernmental	2,357,113	4,016,379
Charges for Services	1,041,272	1,147,844
Fines and Forfeitures	6,801,096	8,601,129
Investment Income	2,273,541	(245,804)
Other	508,098	559,529
Total Revenues	<u>147,222,731</u>	<u>145,956,552</u>
EXPENDITURES		
Public Safety:		
Police Services	133,016,570	128,771,689
PERS On-behalf Expenditures	1,835,791	3,478,103
Capital Outlay	139,259	-
Debt Service:		
Principal	562,153	291,207
Interest and Fiscal Agent Charges	1,060,038	632,439
Bond Issuance Costs	35,821	33,384
Total Debt Service	<u>1,658,012</u>	<u>957,030</u>
Debt Service-Leases:		
Principal	1,055,516	2,020,412
Interest	434,347	116,585
Total Debt Service-Leases	<u>1,489,863</u>	<u>2,136,997</u>
Debt Service-SBITA:		
Principal	10,853	-
Interest	1,456	-
Total Debt Service-SBITA	<u>12,309</u>	<u>-</u>
Total Expenditures	<u>138,151,804</u>	<u>135,343,819</u>
Excess (Deficiency) of Revenues over Expenditures	<u>9,070,927</u>	<u>10,612,733</u>
OTHER FINANCING SOURCES (USES)		
Premium on Bonds and Notes	203,600	130,560
Proceeds from Sale of Capital Assets	109,786	133,593
Transfers from Other Funds	99,000	333
Transfers to Other Funds	(4,938,179)	(4,342,181)
Other Financing Source SBITA	71,192	-
Total Other Financing Sources (Uses)	<u>(4,454,601)</u>	<u>(4,077,695)</u>
Net Change in Fund Balances	4,616,326	6,535,038
Fund Balance, January 1	20,208,966	13,673,928
Fund Balance, December 31	<u>\$ 24,825,292</u>	<u>\$ 20,208,966</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 120,983,367	\$ 120,203,121	\$ (780,246)
Personal Property	10,906,996	11,821,349	914,353
Motor Vehicle Registration	1,410,714	1,422,646	11,932
Tax Cost Recoveries	-	27,194	27,194
Penalties and Interest	623,593	767,301	143,708
Total Taxes	133,924,670	134,241,611	316,941
Intergovernmental:			
State of Alaska On-behalf Payments	-	1,835,791	1,835,791
Liquor License	399,300	364,670	(34,630)
Electric Co-op Allocation	159,994	156,652	(3,342)
Total Intergovernmental	559,294	2,357,113	1,797,819
Charges for Services:			
Police Services	192,174	158,400	(33,774)
DWI Impound Administrative Fees	220,000	248,774	28,774
Range Usage Fees	5,000	2,810	(2,190)
Incarceration Cost Recovery	170,000	208,603	38,603
Reimbursed Costs	566,555	422,685	(143,870)
Total Charges for Services	1,153,729	1,041,272	(112,457)
Fines and Forfeitures:			
Traffic Court Fines	3,050,000	3,090,269	40,269
Trial Court Fines	1,500,000	1,408,057	(91,943)
Counter Fines	2,000,000	1,984,445	(15,555)
Curfew Fines	2,000	340	(1,660)
Minor Tobacco Fines	1,000	-	(1,000)
Other Fines and Forfeitures	280,756	317,985	37,229
Total Fines and Forfeitures	6,833,756	6,801,096	(32,660)
Investment Income - Short-term Investments	2,258,000	2,273,541	15,541
Other:			
Criminal Rule 8 Collection Costs	389,850	327,269	(62,581)
Prior Year Expenditure Recovery	-	99,308	99,308
Cash Over and Short	-	25	25
Miscellaneous	146,700	81,496	(65,204)
Total Other	536,550	508,098	(28,452)
Premium on Bonds and Notes	102,714	203,600	100,886
Proceeds from Sale of Capital Assets	103,000	109,786	6,786
Other Financing Source SBITA		71,192	71,192
Transfers from Other Funds:			
Areawide Capital Projects Fund	99,000	99,000	-
TOTAL	\$ 145,570,713	\$ 147,706,309	\$ 2,135,596

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Detail Schedule of Estimated and Actual Expenditures Other Financing Uses
For the Year Ended December 31, 2023

	Budget		Actual on	Adjustment	Actual on	Variance
	Original	Revised	GAAP Basis	To Budgetary	Budgetary	With
				Basis	Basis	Final Budget
EXPENDITURES						
Public Safety:						
Police Services	\$ 139,365,660	\$ 138,312,951	\$ 133,016,570	\$ -	\$ 133,016,570	\$ 5,296,381
PERS On-behalf Expenditures	-	-	1,835,791	(1,835,791)	-	-
Capital Outlay	39,000	39,000	139,259	-	139,259	(100,259)
Debt Service:						
Principal	562,154	562,154	562,153	-	562,153	1
Interest and Fiscal Agent Charges	1,245,215	1,245,215	1,060,038	-	1,060,038	185,177
Bond Issuance Costs	7,297	7,297	35,821	-	35,821	(28,524)
Total Debt Service	1,814,666	1,814,666	1,658,012	-	1,658,012	156,654
Debt Service - Leases:						
Principal	1,055,517	1,055,517	1,055,516	-	1,055,516	1
Interest	434,347	434,347	434,347	-	434,347	-
Total Debt Service - Leases	1,489,864	1,489,864	1,489,863	-	1,489,863	1
Debt Service - SBITA:						
Principal	-	10,853	10,853	-	10,853	-
Interest	-	1,456	1,456	-	1,456	-
Total Debt Service -SBITA	-	12,309	12,309	-	12,309	-
Transfers to Other Funds:						
State Grants Fund	-	73,400	75,475	-	75,475	(2,075)
Federal Grants Fund	-	66,000	63,917	-	63,917	2,083
Anchorage Metropolitan Police Service Area Capital Projects Fund	80,000	80,000	80,000	-	80,000	-
Police and Fire Retiree Medical Liability Fund	644,912	644,912	545,192	-	545,192	99,720
Police and Fire Certificate of Participation Bond Fund	3,173,595	3,173,595	3,173,595	-	3,173,595	-
Anchorage Metropolitan Police SA	315,760	315,760	-	-	-	315,760
Equipment Maintenance CIP Fund	-	1,000,000	1,000,000	-	1,000,000	-
Total Transfers to Other Funds	4,214,267	5,353,667	4,938,179	-	4,938,179	415,488
TOTAL	\$ 146,923,457	\$ 147,022,457	\$ 143,089,983	\$ (1,835,791)	\$ 141,102,624	\$ 5,868,524

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2023

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Capital Outlay	Capital Outlay SBITA	Debt Service	Debt Service Leases	Debt Service SBITA	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:											
Police Services	\$ 99,687,475	\$ 1,835,791	\$ 3,165,779	\$ 17,995,867	\$ 139,259	\$ 71,758	\$ 1,658,012	\$ 1,489,863	\$ 12,309	\$ 12,095,691	\$ 138,151,804
Transfers to Other Funds:											
State Grants Fund	-	-	-	75,475	-	-	-	-	-	-	75,475
Federal Grants Fund	-	-	-	63,917	-	-	-	-	-	-	63,917
Anchorage Police SA CIP	-	-	-	80,000	-	-	-	-	-	-	80,000
Police and Fire Retiree Medical Liability Fund	-	-	-	545,192	-	-	-	-	-	-	545,192
Police and Fire Certificate of Participation Bond Fund	-	-	-	3,173,595	-	-	-	-	-	-	3,173,595
Equipment Maintenance CIP Fund	-	-	-	1,000,000	-	-	-	-	-	-	1,000,000
Total Transfers to Other Funds	-	-	-	4,938,179	-	-	-	-	-	-	4,938,179
TOTAL	99,687,475	1,835,791	3,165,779	22,934,046	139,259	71,758	1,658,012	1,489,863	12,309	12,095,691	143,089,983

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash	\$ 950	\$ 950
Cash and Investments in Central Treasury	6,543,254	3,831,592
Accrued Interest on Investments	87,205	82,022
Taxes Receivable:		
Delinquent Taxes	545,098	476,506
Less: Allowance for Uncollectibles	(4,176)	(5,225)
Total Net Taxes Receivable	540,922	471,281
Accounts Receivable	49,657	279,095
Less: Allowance for Uncollectibles	(10,750)	(11,821)
Total Net Accounts Receivable	38,907	267,274
Intergovernmental Receivables	45,249	43,889
TOTAL ASSETS	<u>7,256,487</u>	<u>4,697,008</u>
LIABILITIES		
Accounts Payable and Retainages	646,151	390,157
Accrued Payroll Liabilities	338,688	303,490
Total Liabilities	<u>984,839</u>	<u>693,647</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	398,177	332,990
Total Deferred Inflows of Resources	<u>398,177</u>	<u>332,990</u>
FUND BALANCE		
Committed	2,286,032	2,223,734
Unassigned	3,587,439	1,446,637
Total Fund Balance	5,873,471	3,670,371
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 7,256,487</u>	<u>\$ 4,697,008</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Anchorage Bowl Parks and Recreation Service Area
 Comparative Statements of Revenues, Expenditures, and Other Financing
 Sources (Uses) and Changes in Fund Balance
 For the Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Taxes	\$ 24,068,753	\$ 21,241,980
Intergovernmental	107,121	173,850
Charges for Services	1,580,788	1,683,241
Investment Loss (Income)	597,199	(120,166)
Other	7,007	4,646
Total Revenues	<u>26,360,868</u>	<u>22,983,551</u>
EXPENDITURES		
Public Services:		
Economic and Community Development	19,221,353	19,334,714
PERS On-behalf Expenditures	66,933	131,751
Total Public Services	<u>19,288,286</u>	<u>19,466,465</u>
Capital Outlay	93,979	34,805
Debt Service:		
Principal	2,314,402	1,875,329
Interest and Fiscal Agent Charges	1,226,106	990,401
Bond Issuance Costs	4,478	2,087
Total Debt Service	<u>3,544,986</u>	<u>2,867,817</u>
Total Expenditures	<u>22,927,251</u>	<u>22,369,087</u>
Excess (Deficiency) of Revenues over Expenditures	<u>3,433,617</u>	<u>614,464</u>
OTHER FINANCING SOURCES (USES)		
Premium on Bonds and Notes	25,450	8,160
Transfers from Other Funds	60,500	208,511
Transfers to Other Funds	(1,316,467)	(1,233,727)
Total Other Financing Sources (Uses)	<u>(1,230,517)</u>	<u>(1,017,056)</u>
Net Changes in Fund Balances	2,203,100	(402,592)
Fund Balance, January 1	3,670,371	4,072,963
Fund Balance, December 31	<u>\$ 5,873,471</u>	<u>\$ 3,670,371</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 21,009,077	\$ 20,962,283	\$ (46,794)
Personal Property	2,113,711	2,301,445	187,734
Motor Vehicle Registration	367,071	370,176	3,105
Hotel - Motel	252,855	291,150	38,295
Tax Cost Recoveries	-	4,736	4,736
Penalties and Interest	102,057	138,963	36,906
Total Taxes	23,844,771	24,068,753	223,982
Intergovernmental:			
State of Alaska On-behalf Payments	-	66,932	66,932
Electric Co-op Allocation	41,046	40,189	(857)
Total Intergovernmental	41,046	107,121	66,075
Charges for Services:			
Aquatics	539,049	418,067	(120,982)
Program Lessons and Camp	10,100	(2,287)	(12,387)
Recreation Centers and Programs	368,150	538,073	169,923
Parks and Recreation	292,331	434,831	142,500
Camping Fees	95,000	66,545	(28,455)
School District Service Fees	250,500	-	(250,500)
Golf Fees	25,000	26,680	1,680
Reimbursed Costs	1,000	98,879	97,879
Total Charges for Services	1,581,130	1,580,788	(342)
Investment Income (Loss) - Short-term Investments	143,000	597,199	454,199
Other:			
Prior Year Expenditure Recovery	-	7,113	7,113
Lease & Rental Revenue	10,625	-	(10,625)
Cash Over and Short	-	(106)	(106)
Total Other	10,625	7,007	(3,618)
Premium on Bonds and Notes	29,407	25,450	(3,957)
Transfers from Other Funds:			
Anchorage Parks and Recreation Capital Projects Fund	60,500	60,500	-
TOTAL	\$ 25,710,479	\$ 26,446,818	\$ 736,339

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2023

	Budget		Actual on	Adjustment	Actual on	Variance
	Original	Revised	GAAP Basis	To Budgetary Basis	Budgetary Basis	With Final Budget
EXPENDITURES						
Public Services:						
Economic and Community Development	\$ 20,678,306	\$ 20,721,306	\$ 19,221,353	\$ -	\$ 19,221,353	\$ 1,499,953
PERS On-behalf Expenditures	-	-	66,933	(66,933)	-	-
Total Public Services	20,678,306	20,721,306	19,288,286	(66,933)	19,221,353	1,499,953
Capital Outlay	127,060	127,060	93,979	-	93,979	33,081
Debt Service:						
Principal	2,314,402	2,314,402	2,314,402	-	2,314,402	-
Interest and Fiscal Agent Charges	1,186,892	1,204,392	1,226,106	-	1,226,106	(21,714)
Bond Issuance Costs	26,451	26,451	4,478	-	4,478	21,973
Total Debt Service	3,527,745	3,545,245	3,544,986	-	3,544,986	259
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	18,490	18,490	18,089	-	18,089	401
Anchorage Parks and Recreation Capital Projects Fund	1,298,378	1,298,378	1,298,378	-	1,298,378	-
Total Transfers to Other Funds	1,316,868	1,316,868	1,316,467	-	1,316,467	401
TOTAL	\$ 25,649,979	\$ 25,710,479	\$ 24,243,718	\$ (66,933)	\$ 24,176,785	\$ 1,533,694

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2023

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
Public Services:								
Economic and Community Development	\$ 8,741,913	\$ 66,933	\$ 1,102,788	\$ 4,293,167	\$ 3,544,986	\$ 93,979	\$ 5,083,485	\$ 22,927,251
Transfers to Other Funds:								
Convention Center Operating Reserve Fund	-	-	-	18,089	-	-	-	18,089
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	1,298,378	-	-	-	1,298,378
Total Transfers to Other Funds	-	-	-	1,316,467	-	-	-	1,316,467
TOTAL	\$ 8,741,913	\$ 66,933	\$ 1,102,788	\$ 5,609,634	\$ 3,544,986	\$ 93,979	\$ 5,083,485	\$ 24,243,718

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash	\$ 500	\$ 500
Cash and Investments in Central Treasury	3,781,730	6,860,708
Taxes Receivable:		
Delinquent Taxes	121,837	114,179
Less: Allowance for Uncollectibles	(940)	(1,119)
Total Net Taxes Receivable	120,897	113,060
Accounts Receivable, Net	41,932	53,643
TOTAL ASSETS	3,945,059	7,027,911
LIABILITIES		
Accounts Payable and Retainage	123,967	111,460
Accrued Payroll Liabilities	55,114	43,498
Unearned Revenue and Deposits	-	850
Total Liabilities	179,081	155,808
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	99,373	88,077
Total Deferred Inflows of Resources	99,373	88,077
FUND BALANCE		
Committed	277,538	255,161
Unassigned	3,389,067	6,528,865
Total Fund Balance	3,666,605	6,784,026
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 3,945,059	\$ 7,027,911

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Comparative Statements of Revenues, Expenditures, and Other Financing
Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Taxes	\$ 4,439,916	\$ 4,487,713
Intergovernmental	25,872	33,321
Charges for Services	272,930	266,711
Investment Income	368,614	(88,797)
Other	3,103	13,615
Total Revenues	<u>5,110,435</u>	<u>4,712,563</u>
EXPENDITURES		
Public Services:		
Economic and Community Development	3,154,902	2,898,065
PERS On-behalf Expenditures	25,872	33,321
Total Public Services	<u>3,180,774</u>	<u>2,931,386</u>
Debt Service:		
Principal	174,082	165,145
Interest and Fiscal Agent Charges	20,087	28,106
Debt Issuance Costs	-	1
Total Debt Service	<u>194,169</u>	<u>193,252</u>
Capital Outlay	<u>15,029</u>	<u>1,540</u>
Total Expenditures	<u>3,389,972</u>	<u>3,126,178</u>
Excess of Revenues over Expenditures	<u>1,720,463</u>	<u>1,586,385</u>
OTHER FINANCING SOURCES (USES)		
Insurance recoveries	6,428	-
Transfers to Other Funds	(4,844,312)	(425,924)
Total Other Financing Sources (Uses)	<u>(4,837,884)</u>	<u>(425,924)</u>
Net Change in Fund Balances	(3,117,421)	1,160,461
Fund Balance, January 1	6,784,026	5,623,565
Fund Balance, December 31	<u>\$ 3,666,605</u>	<u>\$ 6,784,026</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 4,314,172	\$ 4,312,599	\$ (1,573)
Personal Property	101,656	106,088	4,432
Tax Cost Recoveries	-	1,283	1,283
Penalties and Interest	17,672	19,946	2,274
Total Taxes	4,433,500	4,439,916	6,416
Intergovernmental:			
State of Alaska On-behalf Payments	-	25,872	25,872
Charges for Services:			
Aquatics	250,000	89,668	(160,332)
Program Lessons and Camp	120,500	-	(120,500)
Recreation Center Rentals and Activities	65,000	140,018	75,018
Lease and Rental Revenue	21,600	14,244	(7,356)
Reimbursed Costs	26,002	29,000	2,998
Total Charges for Services	483,102	272,930	(210,172)
Investment Income - Short-term Investments	255,000	368,614	113,614
Other:			
Prior Year Expenditure Recovery	-	3,103	3,103
Total Other	785,704	687,891	(97,813)
Proceeds from Sale of Assets			-
Premium on Bond Sales	1,349	-	(1,349)
Insurance recoveries	-	6,428	6,428
TOTAL	\$ 5,958,655	\$ 5,801,651	\$ (157,004)

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2023

	Budget		Actual on	Adjustment	Actual on	Variance
	Original	Revised	GAAP Basis	To Budgetary Basis	Budgetary Basis	With Final Budget
EXPENDITURES						
Public Services:						
Economic and Community Development	\$ 4,133,021	\$ 4,133,021	\$ 3,154,902	\$ -	\$ 3,154,902	\$ 978,119
PERS On-behalf Expenditures	-	-	25,872	(25,872)	-	-
Capital Outlay	-	-	15,029	-	15,029	(15,029)
Debt Service:						
Principal	174,082	174,082	174,082	-	174,082	-
Interest and Fiscal Agent Charges	20,187	20,187	20,087	-	20,087	100
Bond Issuance Costs	1,349	1,349	-	-	-	1,349
Total Debt Service	195,618	195,618	194,169	-	194,169	1,449
Transfers to Other Funds:						
ER-Chugiak Parks and Recreation Capital Projects Fund	844,312	4,844,312	4,844,312	-	4,844,312	-
TOTAL	\$ 5,172,951	\$ 9,172,951	\$ 8,234,284	\$ (25,872)	\$ 8,208,412	\$ 964,539

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2023

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Capital Outlay	Debt Service	Charges To/From Other Departments	Actual on GAAP Basis
Public Services:								
Economic and Community Development	\$ 1,601,713	\$ -	\$ 266,721	\$ 568,065	\$ -	\$ -	\$ 718,403	\$ 3,154,902
PERS On-behalf Expenditures	-	25,872	-	-	-	-	-	25,872
Capital Outlay	-	-	-	-	15,029	-	-	15,029
Debt Service:								
Principal	-	-	-	-	-	174,082	-	174,082
Interest and Fiscal Agent Charges	-	-	-	-	-	20,087	-	20,087
Total Debt Service	-	-	-	-	-	194,169	-	194,169
Transfers to Other Funds:								
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	4,844,312	-	-	-	4,844,312
TOTAL	1,601,713	25,872	266,721	5,412,377	15,029	194,169	718,403	8,234,284

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash	\$ 500	\$ 500
Taxes Receivable:		
Delinquent Taxes	2,017	2,017
Penalties and Interest	4,078	4,078
Less: Allowance for Uncollectibles	(143)	(143)
Total Net Taxes Receivable	5,952	5,952
Accounts Receivable	49,750	71,270
Less: Allowance for Uncollectibles	(8,346)	(7,145)
Total Net Accounts Receivable	41,404	64,125
TOTAL ASSETS	47,856	70,577
LIABILITIES		
Accounts Payable and Retainage	11,180	6,999
Accrued Payroll Liabilities	208,851	296,303
Due to Areawide	14,165,392	13,216,594
Unearned Revenue and Deposits	213,000	228,000
Total Liabilities	14,598,423	13,747,896
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	6,238	6,238
Total Deferred Inflows of Resources	6,238	6,238
FUND BALANCE (DEFICIT)		
Committed	607,771	583,345
Unassigned (Deficit)	(15,164,576)	(14,266,902)
Total Fund Deficit	(14,556,805)	(13,683,557)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND DEFICIT	\$ 47,856	\$ 70,577

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Deficit
For the Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Intergovernmental	\$ 93,808	\$ 155,300
Licenses and Permits	6,751,347	6,972,664
Charges for Services	26,875	14,146
Investment Loss	(316,145)	(455,058)
Fines and Forfeitures	29,325	25,500
Other	2,276	(1,001)
Total Revenues	6,587,486	6,711,551
EXPENDITURES		
Public Services:		
Economic and Community Development	7,356,321	7,065,606
PERS On-behalf Expenditures	93,808	155,300
Total Public Services	7,450,129	7,220,906
Capital Outlay	10,605	5,248
Total Expenditures	7,460,734	7,226,154
Net Change in Fund Deficit	(873,248)	(514,603)
Fund Deficit, January 1	(13,683,557)	(13,168,954)
Fund Deficit, December 31	\$ (14,556,805)	\$ (13,683,557)

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUES			
Intergovernmental:			
State of Alaska On-behalf Payments	\$ -	\$ 93,808	\$ 93,808
Licenses and Permits:			
Mechanical Licenses and Exams	29,400	33,348	3,948
Local Business Licenses	55,000	102,909	47,909
Building Permit Plan Reviews	1,230,000	1,368,713	138,713
Building and Grading Permits	3,300,000	3,995,114	695,114
Electrical Permits	220,000	203,366	(16,634)
Mechanical, Gas and Plumbing Permits	520,000	589,225	69,225
Sign Permits	21,000	22,610	1,610
Elevator Permits	595,000	435,532	(159,468)
Mobile Home and Park Permits	1,000	530	(470)
Total Licenses and Permits	5,971,400	6,751,347	779,947
Charges for Services:			
Copier Fees	21,000	26,875	5,875
Investment Loss - Short-term Investments	(678,000)	(316,145)	361,855
Fines and Forfeitures:			
Other Fines and Forfeitures	24,000	29,325	5,325
Other:			
Prior Year Expenditure Recovery	-	2,276	2,276
Total Other	500	2,276	1,776
TOTAL	\$ 5,338,900	\$ 6,587,486	\$ 1,243,261

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2023

	Budget		Actual on	Adjustment	Actual on	Variance
	Original	Revised	GAAP Basis	To Budgetary Basis	Budgetary Basis	With Final Budget
EXPENDITURES						
Public Services:						
Economic and Community Development	\$ 8,104,610	\$ 8,104,610	\$ 7,356,321	\$ -	\$ 7,356,321	\$ 748,289
PERS On-behalf Expenditures	-	-	93,808	(93,808)	-	-
Capital Outlay	2,500	2,500	10,605	-	10,605	(8,105)
TOTAL	\$ 8,107,110	\$ 8,107,110	\$ 7,460,734	\$ (93,808)	\$ 7,366,926	\$ 740,184

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2023

	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
EXPENDITURES							
Public Services:							
Economic and Community Development	\$ 5,778,690	\$ 93,808	\$ 58,154	\$ 188,569	\$ -	\$ 1,330,908	\$ 7,450,129
Capital Outlay					10,605		10,605
TOTAL	\$ 5,778,690	\$ 93,808	\$ 58,154	\$ 188,569	\$ 10,605	\$ 1,330,908	\$ 7,460,734

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash and Investments in Central Treasury	\$ 1,866,467	\$ 2,069,124
Accounts Receivable, Net	149,886	197,958
Due from Component Unit - Anchorage School District	426	2,585
TOTAL ASSETS	<u>2,016,779</u>	<u>2,269,667</u>
LIABILITIES		
Accounts Payable and Retainage	299,696	297,279
Accrued Payroll Liabilities	38,136	41,893
Unearned Revenue and Deposits	345,286	345,287
Total Liabilities	<u>683,118</u>	<u>684,459</u>
FUND BALANCE		
Committed	202,020	170,845
Unassigned	1,131,641	1,414,363
Total Fund Balance	<u>1,333,661</u>	<u>1,585,208</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,016,779</u>	<u>\$ 2,269,667</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For The Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Intergovernmental	\$ 29,656	\$ 49,322
Charges for Services	1,329,467	896,677
Investment Income	106,100	(39,415)
Other	761,611	964,008
Total Revenues	<u>2,226,834</u>	<u>1,870,592</u>
EXPENDITURES		
General Government:		
Finance	2,436,671	2,070,844
PERS On-behalf Expenditures	29,656	49,322
Capital Outlay	12,054	-
Total Expenditures	<u>2,478,381</u>	<u>2,120,166</u>
Net Changes in Fund Balances	<u>(251,547)</u>	<u>(249,574)</u>
Fund Balance, January 1	1,585,208	1,834,782
Fund Balance, December 31	<u>\$ 1,333,661</u>	<u>\$ 1,585,208</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUES			
Intergovernmental:			
State of Alaska On-behalf Payments	\$ -	\$ 29,656	\$ 29,656
Charges for Services:			
School District Service Fees	551,000	192,665	(358,335)
Reimbursed Cost	745,660	1,136,802	391,142
Total Charges for Services	1,296,660	1,329,467	32,807
Investment Income - Short-term Investments	63,000	106,100	43,100
Other:			
Miscellaneous	1,567,497	761,611	(805,886)
Total Other	1,567,497	761,611	(805,886)
TOTAL	\$ 2,927,157	\$ 2,226,834	\$ (700,323)

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2023

	Budget		Actual on	Adjustment	Actual on	Variance
	Original	Revised	GAAP Basis	To Budgetary Basis	Budgetary Basis	With Final Budget
EXPENDITURES						
General Government:						
Finance	\$ 2,561,083	\$ 2,561,083	\$ 2,436,671	\$ -	\$ 2,436,671	\$ 124,412
PERS On-behalf Expenditures	-	-	29,656	(29,656)	-	-
Capital Outlay	-	-	12,054	-	12,054	(12,054)
TOTAL	\$ 2,561,083	\$ 2,561,083	\$ 2,478,381	\$ (29,656)	\$ 2,448,725	\$ 112,358

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2023

	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
EXPENDITURES							
General Government:							
Finance	\$ 1,044,934	\$ 29,656	\$ 3,781	\$ 1,164,340	\$ 12,054	\$ 223,616	\$ 2,478,381
TOTAL	\$ 1,044,934	\$ 29,656	\$ 3,781	\$ 1,164,340	\$ 12,054	\$ 223,616	\$ 2,478,381

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash and Investments in Central Treasury	\$ -	\$ 168,646
TOTAL ASSETS	<u>-</u>	<u>168,646</u>
LIABILITIES		
Accounts Payable and Retainage	7,000	6,222
Accrued Payroll Liabilities	5,088	5,116
Due to Areawide	504	-
Total Liabilities	<u>12,592</u>	<u>11,338</u>
FUND BALANCE		
Unassigned (Deficit)	<u>(12,592)</u>	<u>157,308</u>
Total Fund Balance (Deficit)	<u>(12,592)</u>	<u>157,308</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ -</u>	<u>\$ 168,646</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Comparative Statements of Revenues, Expenditures, and Other Financing
Sources, and Changes in Fund Balance (Deficit)
For The Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Intergovernmental	\$ 7,730	\$ 12,899
Charges for Services	10,353	9,018
Investment Income	5,205	(6,253)
Total Revenues	<u>23,288</u>	<u>15,664</u>
EXPENDITURES		
General Government:		
Human Resources	185,458	178,837
PERS On-behalf Expenditures	7,730	12,899
Total Expenditures	<u>193,188</u>	<u>191,736</u>
Deficiency of Revenues over Expenditures	<u>(169,900)</u>	<u>(176,072)</u>
Net Change in Fund Balances	(169,900)	(176,072)
Fund Balance, January 1,	157,308	333,380
Fund Balance (Deficit), December 31	<u>\$ (12,592)</u>	<u>\$ 157,308</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUES			
Intergovernmental:			
State of Alaska On-behalf Payments	\$ -	\$ 7,730	\$ 7,730
Investment Income - Short-term Investments	3,000	5,205	2,205
Charges for Services:			
Reimbursed Cost	11,410	10,353	(1,057)
Transfers from Other Sub-Funds:			
Areawide Service Area Fund	197,596	-	(197,596)
TOTAL	<u>\$ 212,006</u>	<u>\$ 23,288</u>	<u>\$ (188,718)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2023

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
EXPENDITURES						
General Government:						
Police & Fire Retiree Medical funding	\$ 234,876	\$ 234,876	\$ 185,458	\$ -	\$ 185,458	\$ 49,418
PERS On-behalf Expenditures	-	-	7,730	(7,730)	-	-
TOTAL	<u>\$ 234,876</u>	<u>\$ 234,876</u>	<u>\$ 193,188</u>	<u>\$ (7,730)</u>	<u>\$ 185,458</u>	<u>\$ 49,418</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2023

	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Charges From Other Departments	Actual on GAAP Basis
EXPENDITURES						
General Government:						
Police & Fire Retiree Medical funding	\$ 137,867	\$ 7,730	\$ -	\$ 29,902	\$ 17,689	\$ 193,188
TOTAL	<u>\$ 137,867</u>	<u>\$ 7,730</u>	<u>\$ -</u>	<u>\$ 29,902</u>	<u>\$ 17,689</u>	<u>\$ 193,188</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Turnagain Arm Police Service Area
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash and Investments in Central Treasury	\$ 20,538	\$ 14,095
Taxes Receivable:		
Delinquent Taxes	1,717	1,769
Penalties and Interest	66	91
Less: Allowance for Uncollectibles	(4)	(5)
Total Net Taxes Receivable	1,779	1,855
TOTAL ASSETS	<u>22,317</u>	<u>15,950</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	1,619	1,796
Total Deferred Inflows of Resources	<u>1,619</u>	<u>1,796</u>
FUND BALANCE		
Committed	1,359	1,734
Unassigned	19,339	12,420
Total Fund Balance	20,698	14,154
TOTAL DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 22,317</u>	<u>\$ 15,950</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Turnagain Arm Police Service Area
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Taxes	\$ 21,504	\$ 22,084
Investment Income	1,519	(142)
Total Revenues	<u>23,023</u>	<u>21,942</u>
EXPENDITURES		
Public Safety:		
Police Services	16,479	21,014
Total Public Services	<u>16,479</u>	<u>21,014</u>
Total Expenditures	<u>16,479</u>	<u>21,014</u>
Net Change in Fund Balances	6,544	928
Fund Balance, January 1	14,154	13,226
Fund Balance, December 31	<u>\$ 20,698</u>	<u>\$ 14,154</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Turnagain Arm Police Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2023

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 15,477	\$ 15,882	\$ 405
Personal Property	5,237	5,327	90
Tax Cost Recoveries	-	39	39
Penalties and Interest	68	256	188
Total Taxes	20,782	21,504	722
Investment Income - Short-term Investments	1,000	1,519	519
TOTAL	\$ 21,782	\$ 23,023	\$ 1,241

MUNICIPALITY OF ANCHORAGE, ALASKA
Turnagain Arm Police Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2023

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Police Services	\$ 21,782	\$ 21,782	\$ 16,479		\$ 16,479	\$ 5,303
TOTAL	\$ 21,782	\$ 21,782	\$ 16,479	\$ -	\$ 16,479	\$ 5,303

MUNICIPALITY OF ANCHORAGE, ALASKA
Turnagain Arm Police Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2023

EXPENDITURES	Personnel Services	Actual on GAAP Basis
Public Safety:		
Police Services	\$ 16,479	\$ 16,479
TOTAL	\$ 16,479	\$ 16,479

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide EMS Lease Special Levy
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash and Investments in Central Treasury	\$ 1	\$ -
Taxes Receivable:		
Delinquent Taxes	3,489	10,343
Less: Allowance for Uncollectibles	-	(83)
Total Net Taxes Receivable	3,489	10,260
TOTAL ASSETS	3,490	10,260
LIABILITIES		
Due to Areawide	-	6,216
Total Liabilities	-	6,216
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	3,489	4,043
Total Deferred Inflows of Resources	3,489	4,043
FUND BALANCE		
Restricted	1	1
Total Fund Balance	1	1
TOTAL FUND BALANCE	\$ 3,490	\$ 10,260

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide EMS Lease Special Levy
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Taxes	\$ 829,029	\$ 828,058
Total Revenues	829,029	828,058
EXPENDITURES		
Debt Service - Leases:		
Principal	578,396	829,029
Interest	250,633	
Total Expenditures	829,029	829,029
Excess (Deficiency) of Revenues over Expenditures	-	(971)
Net Change in Fund Balances	-	(971)
Fund Balance, January 1	1	972
Fund Balance, December 31	\$ 1	\$ 1

EXHIBIT AA-88
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide EMS Lease Special Levy
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2023

	Actual	Variance With Final Budget
REVENUES		
Taxes:		
Real Property	\$ 760,980	\$ -
Personal Property	68,049	-
Total Taxes	829,029	-
TOTAL	\$ 829,029	\$ -

EXHIBIT AA-89
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide EMS Lease Special Levy
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2023

	Budget		Actual on GAAP Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised			
EXPENDITURES					
Public Safety:					
Fire Services	\$ 829,029	\$ 829,029	\$ -	\$ -	\$ 829,029
Debt Service - Leases:					
Principal	578,396	578,396	578,396	578,396	-
Interest	250,633	250,633	250,633	250,633	-
TOTAL	\$ 1,658,058	\$ 1,658,058	\$ 829,029	\$ 829,029	\$ 829,029

EXHIBIT AA-90
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide EMS Lease Special Levy
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2023

	Debt Service Leases	Actual on GAAP Basis
EXPENDITURES		
Debt Service - Leases:		
Principal	\$ 578,396	\$ 578,396
Interest	250,633	250,633
TOTAL	\$ 829,029	\$ 829,029

MUNICIPALITY OF ANCHORAGE, ALASKA
MLP Sale Proceeds
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash and Investments in Central Treasury	\$ 19,067,426	\$ 17,916,470
TOTAL ASSETS	<u>19,067,426</u>	<u>17,916,470</u>
FUND BALANCE		
Unassigned	19,067,426	17,916,470
Total Fund Balance	19,067,426	17,916,470
TOTAL FUND BALANCE	<u>\$ 19,067,426</u>	<u>\$ 17,916,470</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
MLP Sale Proceeds
Comparative Statements of Revenues, Expenditures, Other Financing
Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Investment Income	\$ 1,176,546	\$ (251,447)
Miscellaneous revenues	11,962	77,665
Total Revenues	<u>1,188,508</u>	<u>(173,782)</u>
EXPENDITURES		
General Government:		
Areawide Service Area	37,552	81,078
Total Expenditures	<u>37,552</u>	<u>81,078</u>
Excess (Deficiency) of Revenues over Expenditures	<u>1,150,956</u>	<u>(254,860)</u>
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	-	18,148,143
Total Other Financing Sources (Uses)	<u>-</u>	<u>18,148,143</u>
Net Change in Fund Balances	1,150,956	17,893,283
Fund Balance, January 1	17,916,470	23,187
Fund Balance, December 31	<u>\$ 19,067,426</u>	<u>\$ 17,916,470</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
MLP Sale Proceeds
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUES			
Investment Income	\$ -	\$ 1,176,546	\$ 1,176,546
Miscellaneous revenues		11,962	11,962
TOTAL	\$ -	\$ 1,188,508	\$ 1,188,508

MUNICIPALITY OF ANCHORAGE, ALASKA
MLP Sale Proceeds
Detail Schedule of Estimated and Actual Other Financing Uses
For the Year Ended December 31, 2023

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
EXPENDITURES						
General Government:						
Areawide Service Area	\$ -	\$ 37,552	\$ 37,552	\$ -	\$ 37,552	\$ -
TOTAL	\$ -	\$ 37,552	\$ 37,552	\$ -	\$ 37,552	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
MLP Sale Proceeds
Detail Schedule of Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2023

	Other Services and Charges	Actual on GAAP Basis
EXPENDITURES		
General Government:		
Areawide Service Area	\$ 37,552	\$ 37,552
TOTAL	\$ 37,552	\$ 37,552

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide APD IT Systems Special Levy
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash and Investments in Central Treasury	\$ 1,424,620	\$ 2,247,018
Taxes Receivable:		
Delinquent Taxes	4,237	17,944
Less: Allowance for Uncollectibles	-	(166)
Total Net Taxes Receivable	4,237	17,778
Prepaid	1,882,269	-
TOTAL ASSETS	3,311,126	2,264,796
LIABILITIES		
Accounts Payable	11,311	699,899
Total Liabilities	11,311	699,899
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	4,237	8,088
Total Deferred Inflows of Resources	4,237	8,088
FUND BALANCE		
Nonspendable	1,882,269	-
Restricted	1,413,309	1,556,809
Total Fund Balance	3,295,578	1,556,809
TOTAL FUND BALANCE	\$ 3,311,126	\$ 2,264,796

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide APD IT Systems Special Levy
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Taxes	\$ 1,840,000	\$ 1,500,000
Total Revenues	1,840,000	1,500,000
EXPENDITURES		
Public Safety:		
Police Services	101,231	1,443,191
Total Expenditures	101,231	1,443,191
Net Change in Fund Balances	1,738,769	56,809
Fund Balance, January 1	1,556,809	1,500,000
Fund Balance, December 31	\$ 3,295,578	\$ 1,556,809

EXHIBIT AA-98
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide APD IT Systems Special Levy
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 1,688,969	\$ 1,688,969	\$ -
Personal Property	151,031	151,031	-
TOTAL	<u>\$ 1,840,000</u>	<u>\$ 1,840,000</u>	<u>\$ -</u>

EXHIBIT AA-99
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide APD IT Systems Special Levy
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2023

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
EXPENDITURES						
Public Safety:						
Police Services	\$ 1,840,000	\$ 3,387,800	\$ 101,231	\$ -	\$ 101,231	\$ 3,286,569
TOTAL	<u>\$ 1,840,000</u>	<u>\$ 3,387,800</u>	<u>\$ 101,231</u>	<u>\$ -</u>	<u>\$ 101,231</u>	<u>\$ 3,286,569</u>

EXHIBIT AA-100
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide APD IT Systems Special Levy
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2023

	Supplies	Capital Outlay	Other Services and Charges	Actual on GAAP Basis
EXPENDITURES				
Public Safety:				
Police Services	48,900	\$ -	\$ 52,331	\$ 101,231
TOTAL	<u>\$ 48,900</u>	<u>\$ -</u>	<u>\$ 52,331</u>	<u>\$ 101,231</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Operating Projects Committed General
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash and Investments in Central Treasury	\$ 4,685,534	\$ 2,726,774
TOTAL ASSETS	<u>4,685,534</u>	<u>2,726,774</u>
LIABILITIES		
Accounts Payable and Retainage	370,464	-
Total Liabilities	<u>370,464</u>	<u>-</u>
FUND BALANCE		
Committed	4,315,070	2,726,774
Total Fund Balance	<u>4,315,070</u>	<u>2,726,774</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 4,685,534</u>	<u>\$ 2,726,774</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Operating Projects Committed General
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2023 and 2022

	2023	2022
EXPENDITURES		
General Government:		
Assembly	4,340	-
Total General Government	<u>4,340</u>	<u>-</u>
Public Services		
Fire Services	125,483	-
Police Services	14,076	-
Health & Human Services	720,102	-
Economic and Community Development	35,333	-
Public Works	23,641	-
Total Public Services	<u>918,635</u>	<u>-</u>
Capital Outlay	781,400	-
Total Expenditures	<u>1,704,375</u>	<u>-</u>
Deficiency of Revenues over Expenditures	<u>(1,704,375)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)		
Transfers from other funds	3,292,671	2,726,774
Total Other Financing Sources (Uses)	<u>3,292,671</u>	<u>2,726,774</u>
Net Change in Fund Balances	1,588,296	2,726,774
Fund Balance, January 1	2,726,774	-
Fund Balance, December 31	<u>\$ 4,315,070</u>	<u>\$ 2,726,774</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Operating Projects committed General
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUES			
Transfers from Other Funds:			
Areawide Service Area Fund	1,324,896	1,324,896	-
Areawide Capital Projects Fund	1,967,775	1,967,775	-
TOTAL	\$ 3,292,671	\$ 3,292,671	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
Operating Projects committed General
Detail Schedule of Estimated and Actual Other Financing Uses
For the Year Ended December 31, 2023

	Budget		Actual on	Adjustment	Actual on	Variance
	Original	Revised	GAAP Basis	to Budgetary Basis	Budgetary Basis	With Final Budget
EXPENDITURES						
Areawide General	\$ 90,000	\$ 2,145,000	\$ 4,340	\$ -	\$ 4,340	\$ 2,140,660
Fire Services	1,000,000	1,000,000	125,483	-	125,483	874,517
Police Services	389,866	389,866	14,076	-	14,076	375,790
Health & Human Services	107,616	775,391	720,102	-	720,102	55,289
Economic and Comm Dev	1,010,457	1,494,169	35,333	-	35,333	1,458,836
Public Works	178,835	178,835	23,641	-	23,641	155,194
Capital Outlay	-	36,184	781,400		781,400	(745,216)
TOTAL	\$ 2,776,774	\$ 6,019,445	\$ 1,704,375	\$ -	\$ 922,975	\$ 5,060,286

MUNICIPALITY OF ANCHORAGE, ALASKA
Operating Projects committed General
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2023

	Personnel Services	Capital Outlay	Supplies	Other Services and Charges	Charges From Other Departments	Actual on GAAP Basis
EXPENDITURES						
General Government:						
Assembly	\$ -	\$ -	\$ -	\$ 4,340	\$ -	\$ 4,340
Public Services						
Fire Services	24,944	781,400	54,540	45,999	-	906,883
Police Services	-	-	6,834	7,242	-	14,076
Health & Human Services	5,401	-	-	714,519	182	720,102
Economic and Community Develop	-	-	-	35,333	-	35,333
Public Works	-	-	-	23,641	-	23,641
TOTAL	\$ 30,345	\$ 781,400	\$ 61,374	\$ 831,074	\$ 182	\$ 1,704,375

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash and Investments in Central Treasury	\$ 7,430,835	\$ 4,771,114
Due from Equipment Maintenance Fund	85,000	85,000
Long-term Loan Receivable	1,289,357	1,294,347
Short-term Lease receivable	183,751	244,872
Long-term Lease Receivable	2,671,722	2,640,906
Advance to Equipment Maintenance Fund	765,000	850,000
TOTAL ASSETS	12,425,665	9,886,239
LIABILITIES		
Accounts Payable and Retainages	4,749	1,132
Accrued Payroll Liabilities	9,200	3,296
Unearned Revenue and Deposits	29,595	52,364
Total Liabilities	43,544	56,792
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue Leases	2,782,174	2,904,264
Unavailable Revenues-Land Sales	1,211,488	1,243,352
Total Deferred Inflows of Resources	3,993,662	4,147,616
FUND BALANCE		
Nonspendable	77,869	50,995
Committed	8,310,590	5,630,836
Total Fund Balance	8,388,459	5,681,831
TOTAL LIABILITIES AND FUND BALANCE	\$ 12,425,665	\$ 9,886,239

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Source (Uses)
and Changes in Fund Balance
For The Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Intergovernmental	\$ -	\$ 7,819
Charges for Services	476,958	695,598
Investment Income	592,501	(33,892)
Other	335	-
Total Revenues	1,069,794	669,525
EXPENDITURES		
General Government:		
Land Management	502,874	429,663
PERS On-behalf Expenditures	-	7,819
Capital Outlay	18,624	-
Total Expenditures	521,498	437,482
Excess (Deficiency) of Revenues over Expenditures	548,296	232,043
OTHER FINANCING SOURCES (USES)		
Transfers to Other Funds	-	(80,000)
Proceeds from Sale of Capital Assets	2,025,540	1,252,054
Total Other Financing Sources (Uses)	2,025,540	1,172,054
Net Change in Fund Balances	2,573,836	1,404,097
Fund Balance, January 1	5,681,831	4,277,734
Fund Balance, December 31	\$ 8,255,667	\$ 5,681,831

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For The Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUES			
Charges for Services:			
Wetlands Mitigation Credit	\$ 105,000	\$ -	\$ (105,000)
Miscellaneous Permits	169,135	21,418	(147,717)
Pipe Right Of Way Fee	150,000	-	(150,000)
Lease Revenue GASB 87	303,456	303,456	-
Lease and Rental	238,100	152,084	(86,016)
Total Charges for Services	965,691	476,958	(488,733)
Investment Income - Short-term Investments	174,000	505,063	331,063
Interest Income- Other	31,000	87,438	56,438
Lease Interest Income GASB 87	123,792	132,792	9,000
Other:			
Prior Year Expense Recovery	-	335	335
Total Other	-	335	335
Proceeds from Sale of Capital Assets	924,000	2,025,540	1,101,540
TOTAL	\$ 2,094,691	\$ 3,095,334	\$ 1,000,643

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For The Year Ended December 31, 2023

	Budget		Actual on	Adjustment	Actual on	Variance
	Original	Revised	GAAP Basis	To Budgetary Basis	Budgetary Basis	With Final Budget
EXPENDITURES						
General Government:						
Land Management	\$ 912,672	\$ 912,672	\$ 502,874	\$ -	\$ 502,874	\$ 409,798
Capital Outlay	-	-	18,624		\$ 18,624	\$ (18,624)
Total General Government	912,672	912,672	521,498	-	521,498	391,174
Transfer to Other Funds:						
Heritage Land Bank Capital Projects Fund	80,000	80,000	-	-	-	80,000
TOTAL	\$ 992,672	\$ 992,672	\$ 521,498	\$ -	\$ 521,498	\$ 471,174

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2023

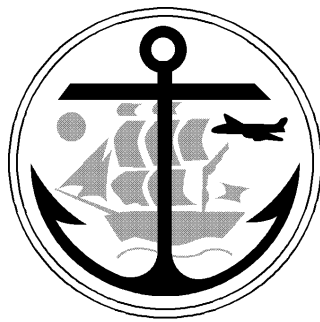
	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Capital Outlay	Charges From Other Departments	Actual on GAAP Basis
EXPENDITURES							
General Government:							
Land Management	\$ 196,631	\$ -	\$ 858	\$ 56,175	\$ 18,624	\$ 249,210	\$ 521,498
TOTAL	\$ 196,631	\$ -	\$ 858	\$ 56,175	\$ 18,624	\$ 249,210	\$ 521,498

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal/State Fine and Forfeiture
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSET		
Cash	\$ 72,763	\$ 72,763
Cash and Investments in Central Treasury	850,149	799,605
Travel Advances - Employee	7,036	
TOTAL ASSETS	<u>929,948</u>	<u>872,368</u>
LIABILITIES		
Accounts Payable and Retainage	-	61,436
Total Liabilities	<u>-</u>	<u>61,436</u>
FUND BALANCE		
Nonspendable	7,036	-
Restricted	816,799	810,932
Assigned	106,113	-
Total Fund Balance	<u>929,948</u>	<u>810,932</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 929,948</u>	<u>\$ 872,368</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal/State Fine and Forfeiture
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance
For the Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Fines and Forfeitures	\$ 313,196	\$ 26,799
Investment Income	18,155	8,838
Total Revenues	<u>331,351</u>	<u>35,637</u>
EXPENDITURES		
Public Safety:		
Police Services	212,335	275,853
Total Expenditures	<u>212,335</u>	<u>275,853</u>
Net Change in Fund Balances	119,016	(240,216)
Fund Balance, January 1	810,932	1,051,148
Fund Balance, December 31	<u>\$ 929,948</u>	<u>\$ 810,932</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
State Grants Fund
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash and Investments in Central Treasury	\$ 83,170,105	\$ 9,546,189
Bal conversion Error Suspense	30	30
Travel Advances - Employee	370	264
Intergovernmental Receivables	9,868,413	45,706,129
Total Assets	<u>93,038,918</u>	<u>55,252,612</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Grant Advancement	-	102,569
Total Deferred Outflows of Resources	<u>-</u>	<u>102,569</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>93,038,918</u></u>	<u><u>55,355,181</u></u>
LIABILITIES		
Accounts Payable and Retainage	1,036,523	1,079,275
Accrued Payroll Liabilities	124,534	140,962
Unearned Revenue and Deposits	381,844	2,019,910
Advances from Other Funds	16,204,357	25,890,212
Total Liabilities	<u>17,747,258</u>	<u>29,130,359</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues-Intergovernmental Revenues	413,679	1,791,758
Total Deferred Inflows of Resources	<u>413,679</u>	<u>1,791,758</u>
FUND BALANCE (DEFICIT)		
Nonspendable	370	264
Assigned	74,877,611	24,432,800
Total Fund Balance	<u>74,877,981</u>	<u>24,433,064</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 93,038,918</u></u>	<u><u>\$ 55,355,181</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
State Grants Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance
For the Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Intergovernmental	\$ 66,486,753	\$ 63,900,776
Investment Income	42,517	16,065
OnBehalf cont Pension Revenue	8,322	18,913
Other:		
Prior Year Expense Recoveries	-	(328,542)
Total Revenues	<u>66,537,592</u>	<u>63,607,212</u>
EXPENDITURES		
General Government:		
Municipal Manager	1,149,652	19,761,818
Chief Fiscal Officer	90,441	222,759
Purchasing	-	43
Disaster Recovery	(1,274,966)	1,087,514
Total General Government	<u>(34,873)</u>	<u>21,072,134</u>
Public Safety:		
Health and Human Services	9,285,760	17,128,112
Fire Services	(170,170)	563,783
Police Services	1,662,915	1,936,821
Total Public Safety	<u>10,778,505</u>	<u>19,628,716</u>
Public Services:		
Economic and Community Development	2,921,229	2,578,784
Public Transportation	2,031,714	2,375,007
Public Works	1,169,430	1,624,159
Maintenance and Operations	59,332	1,023,687
Total Public Services	<u>6,181,705</u>	<u>7,601,637</u>
Debt Service:		
Principal	10,390	20,098
Interest	1,574	3,830
Capital Projects	<u>42,417</u>	<u>-</u>
Total Expenditures	<u>16,979,718</u>	<u>48,326,415</u>
Excess (Deficiency) of Revenues over Expenditures	<u>49,557,874</u>	<u>15,280,797</u>
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	887,043	642,867
Insurance Recoveries	-	24,006
Total Other Financing Sources (Uses)	<u>887,043</u>	<u>666,873</u>
Net Change in Fund Balances	50,444,917	15,947,670
Fund Balance, January 1	24,433,064	8,485,394
Fund Balance, December 31	<u>\$ 74,877,981</u>	<u>\$ 24,433,064</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal Grants Fund
Comparative Balance Sheet
December 31, 2023 and 2022

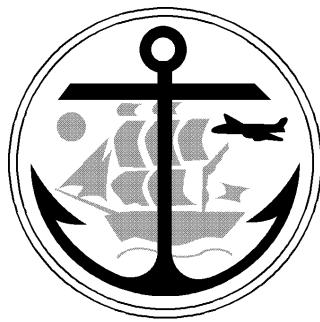
	2023	2022
ASSETS		
Cash and Investment in Central Treasury	\$ 4,301,813	\$ 22,427,420
Loans Receivable	2,140,062	2,318,223
Intergovernmental Receivables	6,697,368	6,734,675
TOTAL ASSETS	<u>13,139,243</u>	<u>31,480,318</u>
LIABILITIES		
Accounts Payable and Retainage	1,584,882	877,605
Accrued Payroll Liabilities	24,567	25,589
Unearned Revenue and Deposits	9,080,829	29,215,226
Total Liabilities	<u>10,690,278</u>	<u>30,118,420</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues-Loans	2,140,062	1,002,140
Total Deferred Inflows of Resources	<u>2,140,062</u>	<u>1,002,140</u>
FUND BALANCE		
Restricted	308,903	359,758
Total Fund Balance	<u>308,903</u>	<u>359,758</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 13,139,243</u>	<u>\$ 31,480,318</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal Grants Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance
For the Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Intergovernmental	\$ 30,313,410	\$ 66,120,522
Investment Income	-	(110,244)
Other	-	(266,525)
Total Revenues	<u>30,313,410</u>	<u>65,743,753</u>
EXPENDITURES		
General Government:		
Municipal Manager	1,119,810	1,528,531
Real Estate	118,243	52,055
Finance	-	26,557
Non-Departmental	(69,162)	(9,237)
Total General Government	<u>1,168,891</u>	<u>1,597,906</u>
Public Safety:		
Health and Human Services	12,102,082	36,920,194
Fire Services	3,094,027	84,807
Police Services	1,477,097	1,691,216
Total Public Safety	<u>16,673,206</u>	<u>38,696,217</u>
Public Services:		
Public Transportation	6,469,162	6,304,695
Economic and Community Development	5,410,174	17,927,093
Maintenance and Operations	43,430	1,630,791
Total Public Services	<u>11,922,766</u>	<u>25,862,579</u>
Capital Outlay	1,035,416	-
Debt Service - SBITA:		
Principal	56,800	-
Total Debt Service	<u>56,800</u>	<u>-</u>
Total Expenditures	<u>30,857,079</u>	<u>66,156,702</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(543,669)</u>	<u>(412,949)</u>
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	307,451	158,682
Transfers to Other Funds	185,363	-
Total Other Financing Sources (Uses)	<u>492,814</u>	<u>158,682</u>
Net Change in Fund Balances	(50,855)	(254,267)
Fund Balance, January 1	359,758	614,025
Fund Balance, December 31	<u>\$ 308,903</u>	<u>\$ 359,758</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal Grants Fund
Schedule of Changes in Long-term Loans Receivable
For the Year Ended December 31, 2023

	Anchor	CDBG Rehabilitation	Home Rehab	Total
Fund Balance Reserved for Long-Term Loans, January 1	\$ 1,266,143	\$ 1,002,140	\$ 49,940	\$ 2,318,223
Deducts:				
Repayments of Loans	(123,130)	(54,381)	-	(177,511)
Write-Offs and Other Adjustments of Loans	(650)	-	-	(650)
Total Deducts	(123,780)	(54,381)	-	(178,161)
Fund Balance Reserved for Long-Term Loans, December 31	\$ 1,142,363	\$ 947,759	\$ 49,940	\$ 2,140,062



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MUNICIPALITY OF ANCHORAGE, ALASKA
Miscellaneous Operational Grants Fund
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash and Investments in Central Treasury	\$ 702,354	\$ 713,607
Accounts Receivable, Net	20,000	20,000
TOTAL ASSETS	<u>722,354</u>	<u>733,607</u>
LIABILITIES		
Accounts Payable and Retainage	27,472	54,283
Accrued Payroll Liabilities	-	2,805
Unearned Revenue and Deposits	20,000	20,000
Total Liabilities	<u>47,472</u>	<u>77,088</u>
FUND BALANCE		
Restricted	17,540	-
Committed	653,530	653,530
Assigned	3,812	2,989
Total Fund Balance	<u>674,882</u>	<u>656,519</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 722,354</u>	<u>\$ 733,607</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Miscellaneous Operational Grants Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance
For the Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Investment Income (Loss)	\$ 822	\$ 266
Restricted Contributions	286,425	114,339
Total Revenues	<u>287,247</u>	<u>114,605</u>
EXPENDITURES		
General Government:		
Assembly	-	4,001
Total General Government	<u>-</u>	<u>4,001</u>
Public Safety:		
Health and Human Services	41,451	30,088
Police Services	49,307	-
Total Public Safety	<u>90,758</u>	<u>30,088</u>
Public Services:		
Economic and Community Development	168,246	170,924
Public Works	-	2,500
Total Public Services	<u>168,246</u>	<u>173,424</u>
Capital Outlay	9,880	-
Total Expenditures	<u>268,884</u>	<u>207,513</u>
Deficiency of Revenues over Expenditures	<u>18,363</u>	<u>(92,908)</u>
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	-	20,000
Transfers to Other Funds	-	(51,262)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(31,262)</u>
Net Change in Fund Balances	<u>18,363</u>	<u>(124,170)</u>
Fund Balance, January 1	656,519	780,689
Fund Balance, December 31	<u>\$ 674,882</u>	<u>\$ 656,519</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Other Restricted Resources Funds
Comparative Balance Sheet
For the Years Ended December 31, 2023 and 2022

	2023	2022
ASSETS		
Special Assessments Receivable	\$ 153,309	\$ 147,748
TOTAL ASSETS	<u>153,309</u>	<u>147,748</u>
LIABILITIES		
Due to Areawide Service Area Fund	492,840	341,035
Tax Refunds	1,602	1,603
Total Liabilities	<u>494,442</u>	<u>342,638</u>
FUND DEFICIT		
Unassigned	(341,133)	(194,890)
Total Fund Deficit	<u>(341,133)</u>	<u>(194,890)</u>
TOTAL LIABILITIES AND FUND DEFICIT	<u>\$ 153,309</u>	<u>\$ 147,748</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Other Restricted Resources Funds
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Deficit
For the Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Special Assessments	\$ 938,767	\$ 890,547
Investment Loss - Short-term Investments	(39,837)	(22,671)
Total Revenues	<u>898,930</u>	<u>867,876</u>
EXPENDITURES		
General Government:		
Municipal Manager	1,045,173	1,026,373
Total Expenditures	<u>1,045,173</u>	<u>1,026,373</u>
Excess (Deficiency) of Revenues over Expenditures	(146,243)	(158,497)
Fund Deficit, January 1	(194,890)	(36,393)
Fund Deficit, December 31	<u>\$ (341,133)</u>	<u>\$ (194,890)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash and Investments in Central Treasury	\$ 38,926,799	\$ 30,556,049
Accounts Receivable	3,750,802	3,145,389
Less: Allowance for Uncollectables	(14,455)	(141,053)
Total Net Accounts Receivable	3,736,347	3,004,336
TOTAL ASSETS	42,663,146	33,560,385
LIABILITIES		
Accounts Payable and Retainages	2,332,854	1,683,312
Total Liabilities	2,332,854.00	1,683,312
FUND BALANCE		
Restricted	37,752,881	28,406,315
Assigned	2,577,411	3,470,758
Total Fund Balance	40,330,292	31,877,073
TOTAL LIABILITIES AND FUND BALANCE	\$ 42,663,146	\$ 33,560,385

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MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance
For The Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Taxes	\$ 25,355,603	\$ 24,071,350
Investment Income (loss)	2,317,454	(418,474)
Other	1,099,807	-
Total Revenues	28,772,864	23,652,876
EXPENDITURES		
Public Services:		
Economic and Community Development	11,656,913	10,218,665
Debt Service:		
Interest and Fiscal Agent Charges	1,000	-
Total Expenditures	11,657,913	10,218,665
Excess of Revenues over Expenditures	17,114,951	13,434,211
OTHER FINANCING SOURCES (USES)		
Transfer from Other Funds	904,436	617,464
Transfer to Other Funds	(3,210,800)	(1,498,121)
Transfer to CIVICVentures	(6,355,368)	(6,905,750)
Total Other Financing Sources (Uses)	(8,661,732)	(7,786,407)
Net Change in Fund Balances	8,453,219	5,647,804
Fund Balance, January 1	31,877,073	26,229,269
Fund Balance, December 31	\$ 40,330,292	\$ 31,877,073

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For The Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Hotel - Motel	\$ 23,842,513	25,302,092	\$ 1,459,579
Penalties and Interest	49,878	53,511	3,633
Total Taxes	23,892,391	25,355,603	1,463,212
Investment Income (Loss) - Short-term Investments	136,000	2,317,454	2,181,454
Other:			
Prior Year Expenditure Recovery	-	1,099,807	1,099,807
Total Other	-	1,099,807	1,099,807
Transfers from Other Funds:			
Areawide Service Area Fund	874,258	859,214	(15,044)
Anchorage Roads and Drainage Service Area Fund	27,133	27,133	-
Anchorage Bowl Parks and Recreation Service Area Fund	18,089	18,089	-
Total Transfers From Other Funds	919,480	904,436	(15,044)
TOTAL	\$ 24,947,871	28,577,493	\$ 4,729,429

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For The Year Ended December 31, 2023

	Budget		Actual on	Adjustment	Actual on	Variance
	Original	Revised	GAAP Basis	to Budgetary Basis	Budgetary Basis	With Final Budget
EXPENDITURES						
Public Services:						
Economic and Community Development	\$ 10,337,229	\$ 12,042,644	\$ 11,656,913	\$ -	11,656,913	\$ 385,731
Debt Service:						
Interest and Fiscal Agent Charges	1,000	1,000	1,000.00	-	1,000.00	-
Transfers to Other Funds:						
Areawide Capital Project Fund	-	3,210,800	3,210,800	-	3,210,800	-
CIVICVentures Debt Service Fund	6,355,369	6,355,369	6,355,368	-	6,355,368	1
Total Transfers	6,355,369	9,566,169	9,566,168	-	9,566,168	1
TOTAL	\$ 16,693,598	\$ 21,609,813	\$ 21,224,081	\$ -	21,224,081	\$ 385,732

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2023

	Other Services and Charges	Debt Service	Actual on GAAP Basis
EXPENDITURES			
Public Services:			
Economic and Community Development	\$ 11,656,913	-	\$ 11,656,913
Debt Service:			
Interest and Fiscal Agent Charges	-	1,000.00	1,000
Transfers to Other Funds:			
Areawide Capital Project Fund	3,210,800	-	3,210,800
CIVICVentures Debt Service Fund	6,355,368	-	6,355,368
Total Transfers	9,566,168	-	9,566,168
TOTAL	\$ 21,223,081	1,000.00	\$ 21,224,081

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash and Investments in Central Treasury	\$ -	\$ 12,964
Investments	33,929,444	33,022,435
Due from other fund	316,015	-
TOTAL ASSETS	<u>34,245,459</u>	<u>33,035,399</u>
LIABILITIES		
Due to Areawide Service Area Fund	9,779	-
Total Liabilities	<u>9,779</u>	<u>-</u>
FUND BALANCE		
Restricted	34,235,680	33,035,399
Total Fund Balance	<u>34,235,680</u>	<u>33,035,399</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 34,245,459</u>	<u>\$ 33,035,399</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources
and Changes in Fund Balance
For The Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Investment Income	\$ 4,002,902	\$ (5,896,544)
Total Revenues	<u>4,002,902</u>	<u>(5,896,544)</u>
EXPENDITURES		
General Government:	48,018	42,440
Public Safety:		
Fire Services	1,826,864	1,755,284
Police Services	2,014,673	1,933,513
Total Public Safety	<u>3,841,537</u>	<u>3,688,797</u>
Total Expenditures	<u>3,889,555</u>	<u>3,731,237</u>
Excess of Revenues over Expenditures	<u>113,347</u>	<u>(9,627,781)</u>
OTHER FINANCING SOURCES		
Transfers from Other Funds	1,086,934	1,086,933
Total Other Financing Sources	<u>1,086,934</u>	<u>1,086,933</u>
Net Change in Fund Balances	1,200,281	(8,540,848)
Fund Balance, January 1	33,035,399	41,576,247
Fund Balance, December 31	<u>\$ 34,235,680</u>	<u>\$ 33,035,399</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For The Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUES			
Investment Income - Short-term Investments	\$ 6,125,828	4,002,902	\$ (2,122,926)
Transfers from Other Funds:			
Areawide Service Area Fund	178,775	178,775	-
Anchorage Fire Service Area Fund	362,967	362,967	-
Anchorage Metropolitan Police Service Area Fund	545,192	545,192	-
Total Transfers from Other Funds	1,086,934	1,086,934	-
TOTAL	\$ 7,212,762	\$ 5,089,836	\$ (2,122,926)

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Detail Schedule of Estimated and Actual Expenditures
For The Year Ended December 31, 2023

	Budget		Actual on	Adjustment	Actual on	Variance
	Original	Revised	GAAP Basis	to Budgetary	Budgetary	With
EXPENDITURES				Basis	Basis	Final Budget
General Government	\$ 113,344	\$ 113,344	\$ 48,018	\$ -	\$ 48,018	\$ 65,326
Public Safety:						
Fire Services	1,754,679	1,754,679	1,826,864	-	1,826,864	(72,185)
Police Services	1,935,066	1,935,066	2,014,673	-	2,014,673	(79,607)
Total Public Safety	3,689,745	3,689,745	3,841,537	-	3,841,537	(151,792)
TOTAL	\$ 3,803,089	\$ 3,803,089	\$ 3,889,555	\$ -	\$ 3,889,555	\$ (86,466)

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2023

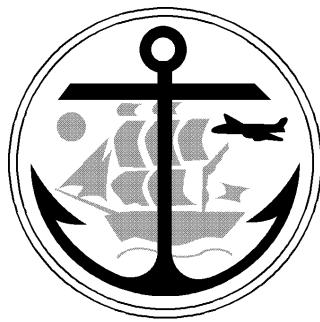
	Transfer to	Other	Charges	Actual on
	Other Fund	Services and Charges	To\From Other Departments	GAAP Basis
EXPENDITURES				
Public Safety:				-
Fire Services	\$ 1,826,864	\$ 11,990	\$ 10,845	\$ 1,849,699
Police Services	2,014,673	13,223	11,960	2,039,856
Total Public Safety	3,841,537	25,213	22,805	3,889,555
TOTAL	\$ 3,841,537	\$ 25,213	\$ 22,805	\$ 3,889,555

MUNICIPALITY OF ANCHORAGE, ALASKA
49th State Angel Fund
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash and Investments in Central Treasury	\$ 4,852,864	\$ 5,253,379
Investments in Angel Fund program	4,504,523	4,472,962
TOTAL ASSETS	<u>9,357,387</u>	<u>9,726,341</u>
LIABILITIES		
Accounts Payable and Retainages	26	655
Accrued Payroll Liabilities	8,434	6,184
Total Liabilities	<u>8,460</u>	<u>6,839</u>
FUND BALANCE		
Restricted	9,348,927	9,719,502
Total Fund Balance	<u>9,348,927</u>	<u>9,719,502</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 9,357,387</u>	<u>\$ 9,726,341</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
49th State Angel Fund
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For The Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Investment Income	\$350,720	\$121,660
Net Increase/(Decrease) in FMV of Investments	(524,439)	(491,237)
Other	271	-
Total Revenues	<u>(173,448)</u>	<u>(369,577)</u>
EXPENDITURES		
General Government:		
Chief Financial Officer	197,127	54,441
Total Expenditures	<u>197,127</u>	<u>54,441</u>
Net Change in Fund Balances	(370,575)	(424,018)
Fund Balance, January 1	9,719,502	10,143,520
Fund Balance, December 31	<u>\$ 9,348,927</u>	<u>\$ 9,719,502</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash and Investments in Central Treasury	\$ 3,831,906	\$ 2,812,059
Accounts Receivable	975,188	1,026,256
TOTAL ASSETS	<u>4,807,094</u>	<u>3,838,315</u>
LIABILITIES		
Accounts Payable and Retainages	31,620	466,361
Total Liabilities	<u>31,620</u>	<u>466,361</u>
FUND BALANCE		
Restricted	4,561,338	3,371,954
Assigned	214,136	-
Total Fund Balance	<u>4,775,474</u>	<u>3,371,954</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 4,807,094</u>	<u>\$ 3,838,315</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For The Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
E911 Surcharges	\$ 8,060,562	\$ 8,015,895
Investment Income (loss)	214,136	(14,411)
Total Revenues	<u>8,274,698</u>	<u>8,001,484</u>
EXPENDITURES		
Public Services:		
Fire Services	1,252,867	1,145,034
Police Services	5,618,311	5,600,118
Total Expenditures	<u>6,871,178</u>	<u>6,745,152</u>
Net Change in Fund Balances	1,403,520	1,256,332
Fund Balance, January 1	3,371,954	2,115,622
Fund Balance, December 31	<u>\$ 4,775,474</u>	<u>\$ 3,371,954</u>

EXHIBIT BB-31
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Detail Schedule of Estimated and Actual Revenues
For The Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUES			
Investment Income - Short Term Investments	\$ 78,000	\$ 214,136	\$ 136,136
Charges for Services:			
E911 Surcharges	7,967,411	8,060,562	93,151
TOTAL	\$ 8,045,411	\$ 8,274,698	\$ 229,287

EXHIBIT BB-32
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Detail Schedule of Estimated and Actual Expenditures
For The Year Ended December 31, 2023

	Original	Revised	Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
EXPENDITURES						
Public Services:						
Fire Services	\$ 1,371,807	\$ 1,371,807	\$ 1,252,867	\$ -	\$ 1,252,867	\$ 118,940
Police Services	6,958,420	6,958,420	5,618,311	-	5,618,311	\$ 1,340,109
TOTAL	\$ 8,330,227	\$ 8,330,227	\$ 6,871,178	\$ -	\$ 6,871,178	\$ 1,459,049

EXHIBIT BB-33
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2023

	Other Services and Charges	Charges from Other Departments	Actual on GAAP Basis
EXPENDITURES			
Public Services:			
Fire Services	\$ -	\$ 1,252,867	\$ 1,252,867
Police Services	1,814,149	3,804,162	5,618,311
TOTAL	\$ 1,814,149	\$ 5,057,029	\$ 6,871,178

MUNICIPALITY OF ANCHORAGE, ALASKA
Nuisance Property Abatement
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash and Investments in Central Treasury	\$ 352,940	\$ 257,308
Accounts Receivable	39,335	1,645
TOTAL ASSETS	<u>392,275</u>	<u>258,953</u>
LIABILITIES		
Accounts Payable and Retainages	661	1,944
Total Liabilities	<u>661</u>	<u>1,944</u>
FUND BALANCE		
Restricted	364,973	249,130
Assigned	26,641	7,879
Total Fund Balance	<u>391,614</u>	<u>257,009</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 392,275</u>	<u>\$ 258,953</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Nuisance Property Abatement
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For The Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Charges for Services	\$ 72,852	\$ 4,553
Fines and Forfeitures	124,074	105,688
Investment Income (loss)	18,762	(478)
Total Revenues	<u>215,688</u>	<u>109,763</u>
EXPENDITURES		
Public Services:		
Economic and Community Development	81,083	210,964
Total Expenditures	<u>81,083</u>	<u>210,964</u>
Transfer from Other Funds	-	196,000
Total Other Financing Sources	<u>-</u>	<u>196,000</u>
Net Change in Fund Balances	134,605	94,799
Fund Balance, January 1	257,009	162,210
Fund Balance, December 31	<u>\$ 391,614</u>	<u>\$ 257,009</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Nuisance Property Abatement
Detail Schedule of Estimated and Actual Revenues
For The Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUES			
Charges for Services:			
Property Abatement Services	\$ -	\$ 72,852	\$ 72,852
Fines and Forfeitures:			
Nuisance Abatement Fines	-	124,074	124,074
Investment Income - Short-term Investments	-	18,762	18,762
TOTAL	\$ -	\$ 215,688	\$ 215,688

MUNICIPALITY OF ANCHORAGE, ALASKA
Nuisance Property Abatement
Detail Schedule of Estimated and Actual Expenditures
For The Year Ended December 31, 2023

	Original	Revised	Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
EXPENDITURES						
Public Services:						
Economic and Community Development	\$ 48,207	\$ 48,207	\$ 81,083	\$ -	\$ 81,083	\$ (32,876)
TOTAL	\$ 48,207	\$ 48,207	\$ 81,083	\$ -	\$ 81,083	\$ (32,876)

MUNICIPALITY OF ANCHORAGE, ALASKA
Nuisance Property Abatement
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2023

	Personnel Services	Supplies	Other Services and Charges	Charges To/From Other Departments	Actual on GAAP Basis
EXPENDITURES					
Public Services:					
Economic and Community Development	\$ 6,951	\$ -	\$ 31,196	\$ 42,936	\$ 81,083
TOTAL	\$ 6,951	\$ -	\$ 31,196	\$ 42,936	\$ 81,083

MUNICIPALITY OF ANCHORAGE, ALASKA
Alcoholic Beverages Retail Sales Tax
Comparative Balance Sheet
December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash and Investments in Central Treasury	\$ 8,723,786	\$ 13,875,690
Accounts Receivable	1,878,391	1,470,033
Less: Allowance for Uncollectibles	(99,620)	(9,402)
Total Net Accounts Receivable	1,778,771	1,460,631
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	10,502,557	15,336,321
LIABILITIES		
Accounts Payable and Retainages	3,680,560	4,579,340
Accrued Payroll Liabilities	144,000	98,602
Deferred Revenue and Deposits	16,650	15,000
Total Liabilities	3,841,210	4,692,942
FUND BALANCE		
Restricted	5,946,679	10,643,379
Assigned	714,668	-
Total Fund Balance	6,661,347	10,643,379
TOTAL LIABILITIES AND FUND BALANCE	\$ 10,502,557	\$ 15,336,321

MUNICIPALITY OF ANCHORAGE, ALASKA
Alcoholic Beverages Retail Sales Tax
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For The Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Taxes	\$ 16,319,854	\$ 16,149,976
Investment Income (loss)	714,668	(77,656)
Other	12,306	4,192
Intergovernmental: State of Alaska On-behalf Payments	7	2,294
Total Revenues	17,046,835	16,078,806
EXPENDITURES		
General Government:		
Assembly	83,438	77,901
Equity and Justice	-	174
Municipal Attorney	165,085	184,502
Finance	270,077	239,110
Total General Government	518,600	501,687
Public Safety:		
Fire Services	913,519	519,166
Police Services	815,017	890,478
Total Public Safety	1,728,536	1,409,644
Public Services:		
Health and Human Services	18,937,525	10,055,059
Economic and Community Development	1,132,056	931,836
Total Public Services	20,069,581	10,986,895
Capital Outlay	12,150	-
Total Expenditures	22,328,867	12,898,226
Excess of Revenues over Expenditures	(5,282,032)	3,180,580
OTHER FINANCING SOURCES (USES)		
Transfer from Other Funds	1,300,000	
Transfer to Other Fund	-	(1,300,000)
Total Other Financing Sources (Uses)	1,300,000	(1,300,000)
Net Change in Fund Balances	(3,982,032)	1,880,580
Fund Balance, January 1	10,643,379	8,762,799
Fund Balance, December 31	\$ 6,661,347	\$ 10,643,379

MUNICIPALITY OF ANCHORAGE, ALASKA
Alcoholic Beverages Retail Sales Tax
Detail Schedule of Estimated and Actual Revenues
For The Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Alcoholic Beverages Retail Sales Tax	\$ 15,900,000	\$ 16,162,843	\$ 262,843
Penalties and Interest	100,000	149,253	49,253
Miscellaneous Alcohol Taxes Revenue	150	7,758	7,608
Total Taxes	16,000,150	16,319,854	319,704
Investment Income - Short-term Investments	-	714,668	714,668
Intergovernmental: State of Alaska On-behalf payments	-	7	7
Prior Year Expenditure Recovery	-	12,306	12,306
Transfer from other funds	1,300,000	1,300,000	-
TOTAL	\$ 17,300,150	\$ 18,346,835	\$ 1,046,685

MUNICIPALITY OF ANCHORAGE, ALASKA
Alcoholic Beverages Retail Sales Tax
Detail Schedule of Estimated and Actual Expenditures
For The Year Ended December 31, 2023

	Original	Revised	Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
EXPENDITURES						
General Government:						
Assembly	\$ 300,013	\$ 450,013	\$ 83,438		83,438	366,575
Health and Human Services	230,000	230,000	-	-	-	230,000
Municipal Attorney	267,989	267,989	165,085	-	165,085	102,904
Finance	277,800	277,800	270,077	-	270,077	7,723
Total General Government	1,075,802	1,225,802	518,600	-	518,600	707,202
Public Safety:						
Fire Services	2,547,180	2,061,169	913,519	-	913,519	1,147,650
Police Services	826,191	826,191	815,017	-	815,017	11,174
Total Public Safety	3,373,371	2,887,360	1,728,536	-	1,728,536	1,158,824
Public Services:						
Health and Human Services	14,977,604	22,601,306	18,937,525	(7)	18,937,518	3,663,788
Economic and Community Development	1,511,599	1,511,599	1,132,056	-	1,132,056	379,543
Total Public Services	16,489,203	24,112,905	20,069,581	(7)	20,069,574	4,043,331
Capital Outlay	-	30,500	12,150		12,150	18,350
TOTAL	\$ 20,938,376	\$ 28,256,567	\$ 22,328,867	\$ (7)	\$ 22,328,860	\$ 5,927,707

MUNICIPALITY OF ANCHORAGE, ALASKA
Alcoholic Beverages Retail Sales Tax
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2023

	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Capital Outlay	Charges To\From Other Departments	Actual on GAAP Basis
EXPENDITURES							
General Government:							
Assembly				\$ 83,424		\$ 14	\$ 83,438
Municipal Attorney	164,140	-	-	249	-	696	165,085
Finance	244,821		1,389	18,319	1,525	5,548	271,602
Total General Government	408,961	-	1,389	101,992	1,525	6,258	520,125
Public Safety:							
Fire Services	873,024	-	4,570	18,428	1,534	17,497	915,053
Police Services	725,899		18,860	52,404	7,469	17,854	822,486
Total Public Safety	1,598,923	-	23,430	70,832	9,003	35,351	1,737,539
Public Services:							
Health and Human Services	544,854	7	12,159	18,371,143	1,622	9,362	18,939,147
Economic and Community Development	673,192		40,522	394,962	-	23,380	1,132,056
Total Public Services	1,218,046	7	52,681	18,766,105	1,622	32,742	20,071,203
TOTAL	\$ 3,225,930	\$ 7	\$ 77,500	\$ 18,938,929	\$ 12,150	\$ 74,351	\$ 22,328,867

MUNICIPALITY OF ANCHORAGE, ALASKA
Opioid Settlement
Comparative Balance Sheet
For the Years Ended December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash and Investments in Central Treasury	\$ 1,117,967	\$ 898,367
Total Assets	<u>1,117,967</u>	<u>898,367</u>
 TOTAL ASSETS	 <u><u>1,117,967</u></u>	 <u><u>898,367</u></u>
 FUND BALANCE		
Restricted	1,058,900	898,367
Assigned	59,067	-
Total Fund Balance	<u>1,117,967</u>	<u>898,367</u>
TOTAL LIABILITIES AND FUND Balance	<u><u>\$ 1,117,967</u></u>	<u><u>\$ 898,367</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Opioid Settlement
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Claims & Judgements	\$ 160,533	898,367
Investment Loss - Short-term Investments	59,067	-
Total Revenues	<u>219,600</u>	<u>898,367</u>
 Excess (Deficiency) of Revenues over Expenditures	 219,600	 898,367
Fund Balance, January 1	898,367	-
Fund Balance, December 31	<u><u>\$ 1,117,967</u></u>	<u><u>\$ 898,367</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Property Assessed Clean Energy Program
Comparative Balance Sheet
For the Years Ended December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash and Investments in Central Treasury	\$ 19,828	\$ -
TOTAL ASSETS	<u>19,828</u>	<u>-</u>
LIABILITIES		
Accounts Payable and Retainages	1,500	-
Total Liabilities	<u>1,500</u>	<u>-</u>
FUND BALANCE		
Assigned	18,328	-
Total Fund Deficit	<u>18,328</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 19,828</u>	<u>\$ -</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Property Assessed Clean Energy Program
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2023 and 2022

	2023	2022
REVENUES		
Miscellaneous Revenues	\$ 9,361	\$ -
Investment Loss - Short-term Investments	582	-
Total Revenues	<u>9,943</u>	<u>-</u>
EXPENDITURES		
General Government:		
Chief Fiscal Officer	1,552	-
Total Expenditures	<u>1,552</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>8,391</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	9,937	-
Total Other Financing Sources (Uses)	<u>9,937</u>	<u>-</u>
Net Change in Fund Balances	18,328	-
Fund Deficit, January 1	-	-
Fund Deficit, December 31	<u>\$ 18,328</u>	<u>\$ -</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Net Position
December 31, 2023 and 2022

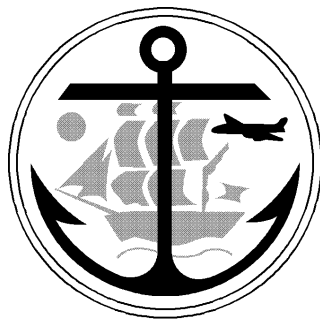
	2023	2022
CURRENT ASSETS		
Equity in General Cash Pool	\$ 31,616,835	\$ 34,010,628
Accrued Interest Receivable	302,010	423,197
Leases Receivable	179,781	143,393
Accounts Receivable:		
Utility Customers, Less Allowance for Uncollectibles of \$28,576	5,948,079	5,667,941
Other Accounts, Less Allowance for Uncollectibles of \$87,171	21,510	18,512
Accounts Receivable, Net	5,969,589	5,686,453
Special Assessments Receivable	57,101	58,610
Unbilled Reimbursable Projects	160,527	28,908
Prepays	618,252	224,639
Inventories	3,261,098	2,866,741
Total Current Assets	42,165,193	43,442,569
RESTRICTED ASSETS		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	23,350,905	17,433,361
Equity in general cash pool - bond and loan debt service	8,517,365	8,393,982
Interim Rate Escrow Investments	-	896,335
Non-current:		
Customer Deposits	328,286	420,158
Total Restricted Assets	32,196,556	27,143,836
NON-CURRENT ASSETS		
Net OPEB Asset	9,207,550	8,012,512
Unamortized Cost of Debt Issuance	388,050	444,805
Unbilled Special Assessments	968,979	964,668
Regulatory Assets	112,569	140,711
Regulatory Debits	2,562,722	2,204,078
Long Term Account Receivable	416,927	404,816
Long Term Leases Receivable	1,611,524	1,652,951
Total Non-Current Assets	15,268,321	13,824,541
WATER PLANT		
Plant in Service, at Cost	943,921,272	936,347,482
Less Accumulated Depreciation	(398,810,232)	(381,869,048)
Net Plant in Service	545,111,040	554,478,434
Plant Acquisition Adjustment Less Amortization of \$3,334,563	167,380	262,953
Property Held for Future Use	911,201	911,201
Leased right to use assets, less amortization of \$9,904	91,599	99,292
SBITA right to use assets, less amortization of \$4,799	9,599	-
Construction Work in Progress	12,896,266	12,300,907
Net Water Plant	559,187,085	568,052,787
Total Assets	648,817,155	652,463,733
DEFERRED OUTFLOWS OF RESOURCES		
Unamortized Loss on Refunded Issues	1,505,849	1,682,642
Deferred Outflow of Net Pension Liability	1,566,873	1,570,032
Deferred Outflow related to Net OPEB Asset and Liability	628,611	755,960
Total Deferred Outflows of Resources	3,701,333	4,008,634
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 652,518,488	\$ 656,472,367

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Net Position
December 31, 2023 and 2022

	2023	2022
CURRENT LIABILITIES		
Accounts Payable	\$ 1,514,533	\$ 1,183,048
Accrued Payroll Liabilities	973,203	798,658
Compensated Absences Payable	1,074,147	997,761
Accrued Interest Payable	1,316,135	2,039,633
Pollution Remediation Obligation	93,000	1,100
Long-Term Obligations Maturing within One Year	14,140,972	14,432,934
Lease Obligations Maturing within One Year	3,916	3,811
SBITA Obligations Maturing within One Year	4,375	-
Total Current Liabilities	<u>19,120,281</u>	<u>19,456,945</u>
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Current:		
Capital Acquisition and Construction Accounts Payable	1,485,481	1,606,136
Customer Refund Payable	26	26
Unearned Revenue	471,397	499,383
Non-Current:		
Customer Deposits Payable	328,286	420,158
Total Liabilities Payable from Restricted Assets	<u>2,285,190</u>	<u>2,525,703</u>
NON-CURRENT LIABILITIES		
Net Pension Liability	19,657,929	19,861,449
Compensated Absences Payable	660,620	767,631
Revenue Bonds Payable	98,562,244	104,694,878
Plus: Unamortized Premiums	10,284,170	11,435,750
Net Revenue Bonds Payable	<u>108,846,414</u>	<u>116,130,628</u>
Alaska Drinking Water Loans Payable	82,073,017	90,671,355
Leases Payable	90,123	94,038
SBITA Payable	4,607	-
Long-Term Loan Payable	1,000	1,000
Total Non-Current Liabilities	<u>211,333,710</u>	<u>227,526,101</u>
Total Liabilities	<u>232,739,181</u>	<u>249,508,749</u>
DEFERRED INFLOWS OF RESOURCES		
Contributions In Aid of Construction (Net of Amortization)	184,946,064	188,508,210
Deferred Inflow Related to Net OPEB Asset and Liability	432,718	688,791
Deferred Inflow Related to Leases	1,729,957	1,761,296
Total Deferred Inflows of Resources	<u>187,108,739</u>	<u>190,958,297</u>
NET POSITION		
Net Investment in Capital Assets	192,447,870	175,720,678
Restricted for Interim Rate Escrow Requirement	-	896,335
Unrestricted	40,222,698	39,388,308
Total Net Position	<u>232,670,568</u>	<u>216,005,321</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	<u>\$ 652,518,488</u>	<u>\$ 656,472,367</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2023 and 2022

	2023	2022
OPERATING REVENUES		
Charges for Sales and Services:		
Residential Sales	\$ 46,397,306	\$ 46,971,085
Commercial Sales	15,351,075	15,094,794
Public Fire Protection	4,250,358	4,634,204
Total Charges for Sales and Services	<u>65,998,739</u>	<u>66,700,083</u>
Other:		
Lease revenues	198,332	185,904
Miscellaneous	2,340,940	1,204,798
Total Operating Revenues	<u>68,538,011</u>	<u>68,090,785</u>
OPERATING EXPENSES		
Operations:		
Source of Supply	1,090,787	895,637
Pumping Plant	299,494	446,910
Water Treatment	5,730,507	5,564,488
Transmission and Distribution	7,906,371	8,176,032
Customer Service	2,899,848	2,900,662
Administrative and General	10,085,407	9,860,949
PERS On-behalf and Pension Expense	520,907	(1,575,900)
OPEB On-behalf and OPEB Expense	(1,823,012)	(3,293,308)
Total Operations	<u>26,710,309</u>	<u>22,975,470</u>
Depreciation, Net of Amortization	12,804,942	12,522,374
Amortization of leased right to use assets	4,816	5,088
Amortization of SBITA right to use assets	4,799	-
Total Operating Expenses	<u>39,524,866</u>	<u>35,502,932</u>
Operating Income	29,013,145	32,587,853
NON-OPERATING REVENUES		
Investment Income - Short-term Investments	4,066,855	(849,826)
Leases	38,384	59,689
Miscellaneous Non-Operating Revenues	26,146	12,322
Intergovernmental Revenues- PERS On-behalf	721,268	359,090
Intergovernmental Revenues- OBEB On-behalf	(499,250)	(739,384)
Total Non-Operating Revenues	<u>4,353,403</u>	<u>(1,158,109)</u>
NON-OPERATING EXPENSES		
Interest and Fees on Long-Term Obligations	5,512,401	5,494,480
Interest expense and Fees - leases	5,668	2,896
Allowance for Funds Used During Construction	(467,866)	(665,241)
Miscellaneous Non-Operating Deductions	919,080	263,726
Total Non-Operating Expenses	<u>5,969,283</u>	<u>5,095,861</u>
Total Non-Operating Income	(1,615,880)	(6,253,970)
TRANSFERS		
Municipal Service Assessment	9,232,018	9,200,923
Utility Revenue Distribution	1,500,000	300,000
Total Transfers	<u>10,732,018</u>	<u>9,500,923</u>
Change in Fund Net Position	16,665,247	16,832,960
Net Position, Beginning	216,005,321	199,172,361
Net Position, Ending	<u><u>232,670,568</u></u>	<u><u>216,005,321</u></u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2023 and 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 68,137,254	\$ 65,996,708
Refunds to Customers and Users		
Payments to Employees	(18,656,552)	(19,439,182)
Payments to Vendors	(8,273,116)	(4,992,420)
Internal Activity - Payments Made from Other Funds	(1,761,742)	(1,775,687)
Net Cash Provided by Operating Activities	<u>39,445,844</u>	<u>39,789,419</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds - Municipal Service Assessment	(9,232,018)	(9,200,923)
Transfers to Other Funds - Utility Revenue Distribution	(1,500,000)	(300,000)
Net Cash Used by Non-Capital Financing Activities	<u>(10,732,018)</u>	<u>(9,500,923)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(6,502,634)	(5,299,874)
Interest Payments on Long-Term Obligations	(8,078,681)	(6,363,818)
Acquisition and Construction of Capital Assets	(7,424,098)	(10,425,479)
Capital Contributions - Customer/Special Assessments	260,308	225,947
Proceeds from Bonds Payable	-	20,268,887
Proceeds from Loan Payable – Other	-	(20,268,887)
Principal Payments on Alaska Drinking Water Loans	(8,520,300)	(8,037,727)
Lease Obligations Maturing within One Year	105	3,811
Long Term Lease Obligations	(3,915)	94,038
Net Cash Used by Capital and Related Financing Activities	<u>(30,269,215)</u>	<u>(29,803,102)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received (Paid)	4,214,316	(934,385)
Net Cash Provided (Used) by Investing Activities	<u>4,214,316</u>	<u>(934,385)</u>
Net increase (decrease) in cash	2,658,927	(448,991)
Cash, January 1	61,154,464	61,603,455
Cash, December 31	<u>\$ 63,813,391</u>	<u>\$ 61,154,464</u>
CASH AND CASH EQUIVALENTS		
Equity in General Cash Pool	\$ 31,616,835	\$ 34,010,628
Equity in Bond and Grant Capital Acquisition and Construction Pool	23,350,905	17,433,361
Customer Deposits	328,286	420,158
Interim rate escrow funds	-	896,335
Restricted equity in general cash pool - bond and loan debt service	8,517,365	8,393,982
Cash and Cash Equivalents, December 31	<u>\$ 63,813,391</u>	<u>\$ 61,154,464</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2023 and 2022

	2023	2022
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 29,013,145	\$ 32,587,853
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Allowance for Uncollectible Accounts	(43,829)	(99,604)
Depreciation and Amortization	12,804,942	12,522,374
Amortizaiton of leased right to use assets	4,816	5,088
Amortizaiton of SBITA right to use assets	4,799	-
PERS Relief- Noncash Expenses	721,268	359,090
Special Item - Net Other Postemployment Benefits Obligation Write-Off	(499,250)	(739,384)
Miscellaneous Non-Operating Revenues	26,146	12,322
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable and Other Receivables	(237,798)	(302,940)
Leases Receivable	5,039	(1,796,344)
Unbilled Reimbursable Projects	(131,619)	(2,445)
Inventories	(394,357)	(491,792)
Customer Deposits Payable	(91,872)	225,467
Prepaid Items	(393,613)	57,008
Unbilled Special Assessments	(4,311)	(110,714)
Deferred Debits	(238,602)	25,358
Deferred Outflows of Resources Related to Pensions	3,159	(139,255)
Deferred Outflows of Resources Related to OPEB	127,349	(505,746)
Accounts Payable and Other Liabilities	340,468	452,067
Accrued Payroll Liabilities	174,545	(121,821)
Compensated Absences Payable	(30,625)	(54,604)
Net Pension Liability	(203,520)	4,378,513
Net Other Postemployment Benefits Asset	(1,195,038)	3,195,765
Unearned Revenue	(27,986)	(9,942)
Deferred Inflows of Resources Related to Pensions	-	(6,174,248)
Deferred Inflows of Resources Related to OPEB	(256,073)	(5,243,943)
Deferred Inflows of Resources Related to Leases	(31,339)	1,761,296
Net Cash Provided by Operating Activities	<u>39,445,844</u>	<u>39,789,419</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributed Capital - Private Development	724,120	2,789,745
Capital Purchases on Account, Net	900,806	822,004
Allowance for funds used during construction	467,866	665,241
Total Non-Cash Investing, Capital and Financing Activities	<u>\$ 2,092,792</u>	<u>\$ 4,276,990</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUE:			
Charges for Services	\$ 66,300,000	\$ 65,998,739	\$ (301,261)
Miscellaneous Revenue	2,540,000	2,539,272	(728)
Total Operating Revenue	68,840,000	68,538,011	(301,989)
Investment Income	2,231,050	4,105,239	1,874,189
Other Income	5,000	26,357	21,357
Total Nonoperating Revenue	2,236,050	4,131,596	1,895,546
TOTAL	\$ 71,076,050	\$ 72,669,607	\$ 1,593,557

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2023

	Authorizations	Actual	Variance With Final Budget
EXPENSES:			
Operating Expenses:			
Labor			
Labor and Benefits	\$ 19,082,759	\$ 17,381,267	\$ 1,701,492
Overtime	453,000	989,832	(536,832)
Total Labor	19,535,759	18,371,099	1,164,660
Non Labor			
Non Labor	10,440,202	9,351,587	1,088,615
Travel	96,700	61,741	34,959
Utility Revenue Distribution	1,500,000	1,500,000	-
Transfers (MUSA and gross receipts)	9,232,018	9,232,018	-
Depreciation and Amortization	13,240,741	12,833,084	407,657
Amortization of Leased Right to Use Assets	-	4,816	(4,816)
Amortization of SBITA Right to Use Assets	-	4,799	(4,799)
Total Non Labor	34,509,661	32,988,045	1,521,616
Total Direct Costs	54,045,420	51,359,144	2,686,276
Charges to Other Departments	2,088,138	1,164,177	923,961
Total Operating Expenses	56,133,558	52,523,321	3,610,237
Non Operating Expenses:			
Interest on Bonded Debt	5,000,000	4,958,222	41,778
Amortization of Debt Expense	(915,096)	(918,033)	2,937
Debt Issuance Costs	124,415	-	124,415
Interest on Loans	1,800,000	1,427,171	372,829
Interest During Construction	(700,000)	(467,866)	(232,134)
Interest on Leases	-	5,668	(5,668)
Total Non Operating Expenses	5,309,319	5,005,162	304,157
TOTAL	61,442,877	57,528,483	3,914,394
Increase (Decrease) in Net Position	\$ 9,633,173	\$ 15,141,124	\$ 5,507,951

Non-Budget Items:

Non Operating Revenue	
PERS On-Behalf	721,268
OPEB On-Behalf	(499,250)
Total Non Operating Revenue	222,018

Non Operating Expense

PERS On-Behalf Expense	721,268
PERS GASB 68 expense	(200,361)
OPEB On-Behalf Expense	(499,250)
OPEB Expense	(1,323,762)
Total Non Operating Expense	(1,302,105)
Change in Net Position	\$ 16,665,247

Appropriations:

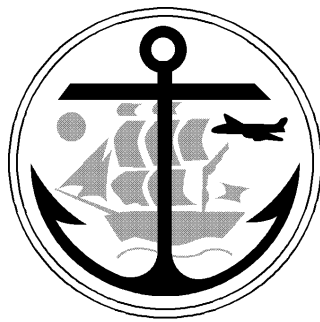
Total Expenses	61,442,877	57,528,483	\$ 3,914,394
Less: Non Cash Items not Appropriated			
Depreciation and Amortization	13,240,741	12,842,699	398,042
Amortization of Debt Expense	(915,096)	(918,033)	2,937
Interest During Construction	(700,000)	(467,866)	(232,134)
Total Non Cash	11,625,645	11,456,800	168,845
Total Appropriated Expenses	\$ 49,817,232	\$ 46,071,683	\$ 3,745,549

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Detail Schedule of Water Plant, Depreciation and Amortization
For the Year Ended December 31, 2023
(In Thousands)

	Water Plant					Accumulated Depreciation and Amortization					Net Book Value of Plant
	Balance 1/1/23	Additions	Retirements	Reclass	Balance 12/31/23	Balance 1/1/23	Additions	Retirements	Reclass	Balance 12/31/23	
WATER PLANT IN SERVICE											
Tangible Plant:											
Land and Land Rights	\$ 6,869	-	-	-	6,869	\$ -	-	-	-	-	\$ 6,869
Source of Supply	44,040	3,081	-	-	47,121	28,501	513	-	-	29,014	18,107
Pumping Plant	17,591	824	384	-	18,031	8,021	477	384	-	8,114	9,917
Water Treatment Plant	121,710	114	-	-	121,824	48,585	1,800	-	-	50,385	71,439
Transmission Plant	696,737	3,773	144	-	700,366	269,156	11,998	144	-	281,010	419,356
General Plant	42,777	983	673	-	43,087	21,635	2,718	673	-	23,680	19,407
Total Tangible Plant	929,724	8,775	1,201	-	937,298	375,898	17,506	1,201	-	392,203	545,095
Intangible Plant	6,624	-	-	-	6,624	5,971	636	-	-	6,607	17
Total Water Plant in Service	936,348	8,775	1,201	-	943,922	381,869	18,142	1,201	-	398,810	545,112
Acquisition Adjustment	3,502	-	-	-	3,502	3,239	96	-	-	3,335	167
Property Held for Future Use	911	-	-	-	911	-	-	-	-	-	911
Leased Right to Use Assets	104	-	-	(3)	101	5	5	-	-	10	91
SBITA Right to Use Assets	-	14	-	-	14	-	4	-	-	4	10
Construction Work in Progress	12,301	8,647	8,051	-	12,896	-	-	-	-	-	12,896
TOTAL WATER PLANT	\$ 953,166	\$ 17,436	\$ 9,252	\$ (3)	\$ 961,346	\$ 385,113	\$ 18,247	\$ 1,201	\$ -	\$ 402,159	\$ 559,187

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

	2019	2020	2021	2022	2023
Average Number of Customers	56,561	56,663	56,805	56,570	56,972
Revenue from Customer Sales	\$ 65,193,505	\$ 62,973,873	\$ 65,306,684	\$ 67,413,655	\$ 67,848,454
Average Revenue per Customer	\$ 1,074	\$ 1,153	\$ 1,150	\$ 1,192	\$ 1,191



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MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Net Position
December 31, 2023 and 2022

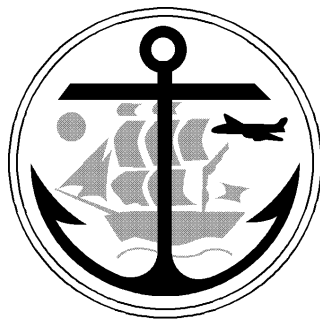
	2023	2022
CURRENT ASSETS		
Cash	\$ 2,200	\$ 2,200
Equity in General Cash Pool	28,201,761	24,818,740
Accrued Interest Receivable	279,366	324,711
Leases Receivable	15,153	13,279
Accounts Receivable:		
Utility Customers, Less Allowance for Uncollectibles of \$71,269	5,924,293	5,889,976
Other Accounts, Less Allowance for Uncollectibles of \$4,591	1,421,788	527,849
Accounts Receivable, Net	7,346,081	6,417,825
Special Assessments Receivable	49,947	58,950
Unbilled Reimbursable Projects	120,967	103,180
Prepaid Items	413,123	194,436
Inventories	776,583	748,341
Total Current Assets	37,205,181	32,681,662
RESTRICTED ASSETS		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	14,535,606	12,853,823
Equity in General Cash Pool - Bond and Loan obligations	8,644,338	8,214,792
Interim rate escrow investment	-	1,949,805
Non-Current:		
Customer Deposits	106,809	100,903
Total Restricted Assets	23,286,753	23,119,323
NON-CURRENT ASSETS		
Non-Current:		
Net OPEB asset	8,499,276	7,396,165
Unamortized Cost of Debt Issuance	278,782	322,264
Unbilled Special Assessments	874,716	951,119
Long term Leases Receivable	132,297	140,499
Regulatory debits	3,366,444	1,100,836
Total Non-Current Assets	13,151,515	9,910,883
WASTEWATER PLANT		
Plant in Service, at Cost	768,755,965	767,031,963
Less: Accumulated Depreciation	(363,748,749)	(347,096,290)
Net Plant in Service	405,007,216	419,935,673
Property Held for Future Use	1,379,931	1,379,931
Leased right to use assets less amortiation of \$7,739	58,046	63,525
Construction Work in Progress	27,644,343	19,297,260
Net Wastewater Plant	434,089,536	440,676,389
Total Assets	507,732,985	506,388,257
DEFERRED OUTFLOWS OF RESOURCES		
Unamortized Loss on Refunded Issues	871,184	965,836
Deferred Outflow related to Net Pension Liability	1,446,345	1,449,260
Deferred Outflow related to Net OPEB Asset and Liabilities	580,255	697,809
Total Deferred Outflows of Resources	2,897,784	3,112,905
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 510,630,769	\$ 509,501,162

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Net Position
December 31, 2023 and 2022

	2023	2022
CURRENT LIABILITIES		
Accounts Payable	\$ 1,112,721	\$ 968,459
Accrued Payroll Liabilities	750,285	648,763
Compensated Absences Payable	1,127,903	1,066,143
Accrued Interest Payable	2,603,219	2,329,750
Pollution Remediation Obligation	465,000	20,000
Lease Obligations maturing within one year	3,291	3,208
Long-Term Obligations Maturing within One Year	13,170,993	12,086,565
Total Current Liabilities	<u>19,233,412</u>	<u>17,122,888</u>
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Current:		
Capital Acquisition and Construction Accounts Payable	2,197,406	1,677,290
Customer Refund Payable	131	131
Unearned Revenue	57,852	1,452
Non-Current:		
Customer Deposits Payable	106,809	100,903
Total Liabilities Payable from Restricted Assets	<u>2,362,198</u>	<u>1,779,776</u>
NON-CURRENT LIABILITIES		
Net Pension Liability	18,145,780	18,333,644
Compensated Absences Payable	383,597	441,520
Pollution Remediation Obligation	2,175,000	676,000
Revenue Bonds Payable	77,613,120	83,553,536
Plus: Unamortized Premiums	7,409,750	8,214,801
Net Revenue Bonds Payable	<u>85,022,870</u>	<u>91,768,337</u>
Alaska Clean Water Loans Payable	76,872,141	82,571,921
Leases	56,159	59,451
Long-Term Loan Payable	1,000	1,000
Total Non-Current Liabilities	<u>182,656,547</u>	<u>193,851,873</u>
Total Liabilities	<u>204,252,157</u>	<u>212,754,537</u>
DEFERRED INFLOWS OF RESOURCES		
Contributions in Aid of Construction (Net of Amortization)	146,937,200	151,520,681
Deferred Inflow related to Net OPEB Asset and liabilities	399,431	635,807
Net Lease Liability	141,692	149,766
Total Deferred Inflows of Resources	<u>147,478,323</u>	<u>152,306,254</u>
NET POSITION		
Net Investment in Capital Assets	125,235,266	114,807,595
Restricted for Interim Rate Escrow Requirement	-	1,949,805
Unrestricted	33,665,023	27,682,971
Total Net Position	<u>158,900,289</u>	<u>144,440,371</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 510,630,769</u>	<u>\$ 509,501,162</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2023 and 2022

	2023	2022
OPERATING REVENUES		
Charges for Sales and Services:		
Residential Sales	\$ 48,751,452	\$ 48,946,302
Commercial Sales	14,356,026	14,356,822
Public Authorities	3,032,118	2,992,723
Total Charges for Sales and Services	66,139,596	66,295,847
Other:		
Lease revenues	16,968	16,050
Miscellaneous	1,461,359	958,405
Total Operating Revenues	67,617,923	67,270,302
OPERATING EXPENSES		
Operations:		
Collection System	4,220,904	4,042,755
Pumping Plant	1,064,299	949,273
Treatment	15,834,718	14,748,888
Customer Service	2,373,802	2,345,958
Administrative and General	9,131,787	6,034,437
Total Operations	32,625,510	28,121,311
Depreciation and Amortization	12,429,825	12,794,663
Total Operating Expenses	45,055,335	40,915,974
Operating Income	22,562,588	26,354,328
NON-OPERATING REVENUES		
Investment Income (Loss) - Short-Term Investments	3,386,278	(446,807)
Lease Interest Income	3,371	5,755
Intergovernmental Revenue- PERS On-behalf	665,785	331,468
Intergovernmental Revenue- OPEB On-behalf	(460,846)	(682,509)
Miscellaneous Non-Operating Revenues	20,294	4,225
Total Non-Operating Revenues	3,614,882	(787,868)
NON-OPERATING EXPENSES		
Interest and Fees on Long-Term Obligations	4,532,501	4,367,119
Interest and Fees on Leases	3,156	1,629
Allowance for Funds Used During Construction	(758,420)	(782,567)
Miscellaneous Income Deductions	981,450	467,722
Total Non-Operating Expenses	4,758,687	4,053,903
Total Non-Operating Income (Loss)	(1,143,805)	(4,841,771)
TRANSFERS		
Municipal Service Assessment	6,958,865	7,034,578
Total Transfers	6,958,865	7,034,578
Change in Net Position	14,459,918	14,477,979
Net Position, January 1	144,440,371	129,962,392
Net Position, December 31	\$ 158,900,289	\$ 144,440,371



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MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2023 and 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 66,843,707	\$ 66,512,732
Payments to Employees	(18,087,424)	(18,654,809)
Payments to Vendors	(14,353,907)	(12,444,057)
Internal Activity - Payments Made to Other Funds	(1,710,712)	(1,746,666)
Net Cash Provided by Operating Activities	<u>32,691,664</u>	<u>33,667,200</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds - Municipal Service Assessment	(6,958,865)	(7,034,578)
Net Cash Used by Non-Capital Financing Activities	<u>(6,958,865)</u>	<u>(7,034,578)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(5,595,417)	(4,194,055)
Interest Payments and Fees on Long-Term Obligations	(5,910,447)	(5,178,239)
Acquisition and Construction of Capital Assets	(9,327,331)	(7,234,981)
Capital Contributions - Customer/Special Assessments	179,414	148,313
Proceeds From Bonds Payable	-	19,504,505
Proceeds from Long-term Loan Payable	-	(19,504,506)
Proceeds from Alaska Clean Water Loans	1,665,847	-
Principal Payments on Alaska Clean Water Loans	(6,626,198)	(6,748,886)
Lease Obligations Maturing within One Year	83	3,208
Long Term Lease Obligations	(3,292)	59,451
Net Cash Used by Capital and Related Financing Activities	<u>(25,617,341)</u>	<u>(23,145,190)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received (Paid)	3,434,993	(622,451)
Net Cash Provided (Used) by Investing Activities	<u>3,434,993</u>	<u>(622,451)</u>
Net Increase in Cash	3,550,451	2,864,981
Cash, January 1	47,940,263	45,075,282
Cash, December 31	<u>\$ 51,490,714</u>	<u>\$ 47,940,263</u>
CASH AND CASH EQUIVALENTS		
Cash	\$ 2,200	\$ 2,200
Equity in General Cash Pool	28,201,761	24,818,740
Equity in Bond and Grant Capital Acquisition and Construction Pool	14,535,606	12,853,823
Customer Deposits	106,809	100,903
Interim rate escrow funds	-	1,949,805
Restricted equity in general cash pool - debt service obligations	8,644,338	8,214,792
Cash and Cash Equivalents, December 31	<u>\$ 51,490,714</u>	<u>\$ 47,940,263</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2023 and 2022

	2023	2022
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 22,562,588	\$ 26,354,328
Transfer from (to) Escrow Account	-	-
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Allowance for Uncollectible Accounts	(36,917)	(85,707)
Depreciation and Amortization	12,425,955	12,790,693
Amortization of leased right to use assets	3,870	3,970
PERS Relief- Noncash Expense	665,785	331,468
OPEB Relief- Noncash Expense	(460,846)	(682,509)
Miscellaneous Non-Operating Revenues	20,187	4,225
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase		
(Decrease) Cash:		
Accounts Receivable and Other Receivables	(882,336)	(498,784)
Leases Receivable	6,328	(153,778)
Unbilled Reimbursable Projects	(17,787)	(33,974)
Inventories	(28,242)	(79,713)
Customer Deposits Payable	5,906	13,575
Prepays	(218,687)	56,789
Unbilled Special Assessments and Other Non-Current Assets	76,403	(34,327)
Regulatory debits	(321,608)	(2,897)
Accounts Payable and Other Liabilities	144,262	60,031
Accrued Payroll Liabilities	101,522	(221,308)
Compensated Absences Payable	3,837	(177,169)
Unearned Revenue	56,400	1,452
Deferred Outflows of Resources Related to Pensions	2,915	(128,543)
Deferred Outflows of Resources Related to OPEB	117,554	(466,177)
Net Pension Liability	(187,864)	4,041,704
Net OPEB Asset	(1,103,111)	2,979,720
Deferred Inflows of Resources Related to Pensions	-	(5,699,307)
Deferred Inflows of Resources Related to OPEB	(236,376)	(4,856,328)
Deferred Inflows of Resources Related to Leases	(8,074)	149,766
Net Cash Provided by Operating Activities	<u>32,691,664</u>	<u>33,667,200</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributed Capital - Private Development	594,072	2,405,068
Capital Purchases on Account, Net	1,183,108	562,972
Allowance for funds used during construction	758,420	782,567
Total Non-Cash Investing, Capital and Financing Activities	<u>\$ 2,535,600</u>	<u>\$ 3,750,607</u>

EXHIBIT EE-18
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUE:			
Charges for Services	\$ 66,200,000	\$ 66,139,596	\$ (60,404)
Miscellaneous Revenue	1,410,000	1,478,327	68,327
Total Operating Revenue	67,610,000	67,617,923	7,923
Investment Income	1,622,050	3,368,562	1,746,512
Other Income	5,000	41,381	36,381
Total Nonoperating Revenue	1,627,050	3,409,943	1,782,893
TOTAL	\$ 69,237,050	\$ 71,027,866	\$ 1,790,816

EXHIBIT EE-19
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2023

	Authorizations	Actual	Variance With Final Budget
EXPENSES:			
Operating Expenses:			
Labor			
Labor and Benefits	\$ 18,120,969	\$ 17,361,001	\$ 759,968
Overtime	419,500	558,094	(138,594)
Total Labor	18,540,469	17,919,095	621,374
Non Labor			
Non Labor	15,915,885	15,851,942	63,943
Travel	102,100	77,816	24,284
Transfers (MUSA and gross receipts)	6,958,865	6,958,865	-
Depreciation and Amortization	12,986,041	12,425,955	373,589
Amortization of Leased Right to Use Assets	-	3,870	(3,870)
Total Non Labor	35,962,891	35,318,448	457,946
Total Direct Costs	54,503,360	53,237,543	1,079,320
Charges from Other Departments	1,999,730	1,005,092	994,638
Total Operating Expenses	56,503,090	54,242,635	2,073,958
Non Operating Expenses:			
Interest on Bonded Debt	4,000,000	3,786,746	213,254
Debt issuance costs	50,097	-	50,097
Amortization of Debt Expense	(668,626)	(666,917)	(1,709)
Interest on Leases	1,600	3,156	(1,556)
Other Interest Expense	1,580,000	1,367,630	212,370
Interest During Construction	(900,000)	(758,420)	(141,580)
Total Non Operating Expenses	4,063,071	3,732,195	330,876
TOTAL	60,566,161	57,974,830	2,404,834
Increase (Decrease) in Net Position	\$ 8,670,889	\$ 13,053,036	\$ 4,382,147

Non-Budget Items:

Non Operating Revenue

PERS On-behalf	665,785
OPEB On-behalf	(460,846)
Total Non Operating Revenue	204,939

Non Operating Expense

PERS On-Behalf expense	665,785
PERS GASB 68 expense	(184,949)
OPEB On-behalf expense	(460,846)
OPEB expense	(1,221,933)
Total Non Operating Revenue	(1,201,943)

Change in Net Position

\$ 14,459,918

Appropriations:

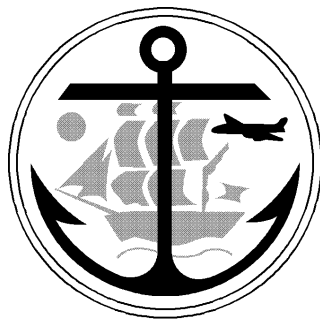
Total Expenses	\$ 60,566,161	\$ 57,974,830	\$ 2,591,331
Less: Non Cash Items not Appropriated			
Depreciation and Amortization	12,986,041	12,429,825	556,216
Amortization of Debt Expense	(668,626)	(666,917)	(1,709)
Interest During Construction	(900,000)	(758,420)	(141,580)
Total Non Cash	11,417,415	11,004,488	412,927
Total Appropriated Expenses	\$ 49,148,746	\$ 46,970,342	\$ 2,178,404

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Detail Schedule of Wastewater Plant, Depreciation and Amortization
December 31, 2023
(In Thousands)

	Wastewater Plant					Accumulated Depreciation and Amortization					Net Book Value of Plant
	Balance 1/1/23	Additions	Retirements	Reclass	Balance 12/31/23	Balance 1/1/23	Additions	Retirements	Reclass	Balance 12/31/23	
WASTEWATER PLANT IN SERVICE											
Tangible Plant:											
Land and Land Rights	\$ 5,453	\$ -	\$ -	\$ -	\$ 5,453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,453
Wastewater Collection Plant	447,337	1,476	141	-	448,672	212,165	7,039	141	-	219,063	229,609
Wastewater Pumping	24,705	477	-	-	25,182	7,927	784	-	-	8,711	16,471
Treatment and Disposal Plant	229,601	373	123	-	229,851	92,246	6,360	123	-	98,483	131,368
General Plant	52,526	591	725	-	52,392	28,152	2,675	725	-	30,102	22,290
Total Tangible Plant	759,622	2,917	989	-	761,550	340,490	16,858	989	-	356,359	405,191
Intangible Plant	7,409	-	203	-	7,206	6,606	784	-	-	7,390	(184)
Total Wastewater Plant in Service	767,031	2,917	1,192	-	768,756	347,096	17,642	989	-	363,749	405,007
Property Held for Future Use	1,380	-	-	-	1,380	-	-	-	-	-	1,380
Leased right to use assets	68	-	-	2	66	4	4	-	-	8	58
Construction Work in Progress	19,297	10,466	2,119	-	27,644	-	-	-	-	-	27,644
TOTAL WASTEWATER PLANT	\$ 787,776	\$ 13,383	\$ 3,311	\$ 2	\$ 797,846	\$ 347,100	\$ 17,646	\$ 989	\$ -	\$ 363,757	\$ 434,089

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Annual Operating Revenue Relationships
For the Years Ended December 31, 2023

	2019	2020	2021	2022	2023
Average Number of Customers	57,382	57,472	57,599	57,686	57,755
Revenue from Customer Sales	\$ 59,347,715	\$ 57,528,175	\$ 62,388,837	\$ 66,735,690	\$ 67,082,394
Average Revenue per Customer	\$ 967	\$ 1,034	\$ 1,083	\$ 1,156.88	\$ 1,161.50



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MUNICIPALITY OF ANCHORAGE, ALASKA
 Refuse Utility Fund
 Comparative Statements of Net Position
 December 31, 2023 and 2022

	2023	2022
CURRENT ASSETS		
Cash	\$ 1,051	\$ 1,051
Cash and Investments in Central Treasury	8,014,083	6,046,198
Equity in Bond and Grant Capital Acquisition and Construction Pool	3,135,390	4,042,590
Accounts Receivable, Net	1,150,106	1,046,932
Accrued Interest Receivable	394,966	377,306
Prepaid Items and Deposits	26,188	5,266
Total Current Assets	<u>12,721,784</u>	<u>11,519,343</u>
Restricted Assets:		
Intergovernmental Receivable	-	7,024
Total Restricted Assets	<u>-</u>	<u>7,024</u>
Total Current Assets	<u>12,721,784</u>	<u>11,526,367</u>
NONCURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	67,881,630	26,071,232
Less: Accumulated Depreciation	<u>(16,330,602)</u>	<u>(14,288,216)</u>
Net Capital Assets	<u>51,551,028</u>	<u>11,783,016</u>
Construction Work in Progress	1,978,337	37,987,694
Net OPEB Asset	1,815,846	1,375,167
Restrictied assets:		
Debt Service Investment	2	4,088
Total Noncurrent Assets	<u>55,345,213</u>	<u>51,149,965</u>
Total Assets	<u>68,066,997</u>	<u>62,676,332</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow Related to Pension	309,007	269,460
Deferred Outflows Related to OPEB	<u>123,970</u>	<u>129,743</u>
Total Deferred Outflows of Resources	<u>432,977</u>	<u>399,203</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>68,499,974</u>	<u>63,075,535</u>
CURRENT LIABILITIES		
Accounts Payable	112,144	133,106
Accrued Payroll Liabilities	165,032	161,050
Accrued Interest Payable	384,199	45,405
Compensated Absences payable	198,658	202,694
Capital Acquisition and Construction Accounts and Retainages Payable	198,319	1,360,699
Bond Payable, due within one year	358,200	-
Unearned Revenue and Deposits	<u>173,335</u>	<u>156,430</u>
Total Current Liabilities	<u>1,589,887</u>	<u>2,059,384</u>
NONCURRENT LIABILITIES		
Notes Payable	8,890,506	2,963,254
Bonds payable, Net of Discount	38,404,068	38,734,275
Net Pension Liability	3,876,795	3,408,769
Net OPEB Liability	-	-
Total Noncurrent Liabilities	<u>51,171,369</u>	<u>45,106,298</u>
Total Liabilities	<u>52,761,256</u>	<u>47,165,682</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to OPEB	<u>85,337</u>	<u>118,215</u>
Total Deferred Inflows of Resources	<u>85,337</u>	<u>118,215</u>
NET POSITION		
Net Investment in Capital Assets	5,678,272	6,712,482
Restricted for Capital Construction	-	7,024
Unrestricted	<u>9,975,109</u>	<u>9,072,132</u>
Total Net Position	<u>15,653,381</u>	<u>15,791,638</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	<u>\$ 68,499,974</u>	<u>\$ 63,075,535</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Refuse Utility Fund
 Comparative Statements of Revenues, Expenses, and Changes in Net Position
 For the Years Ended December 31, 2023 and 2022

	2023	2022
OPERATING REVENUES		
Charges for Services:		
Refuse Collection Charges	\$ 13,332,129	\$ 12,444,767
Container Rental Charges	600,392	573,422
Total Charges for Services	<u>13,932,521</u>	<u>13,018,189</u>
Other Revenue	<u>277,217</u>	<u>151,525</u>
Total Operating Revenues	<u>14,209,738</u>	<u>13,169,714</u>
OPERATING EXPENSES		
Personnel Services	4,425,777	4,415,466
Pension and OPEB On-behalf and Pension and OPEB Expenses	4,480	(603,241)
Supplies	585,662	503,041
Other Services and Charges	4,072,596	3,921,652
Charges from Other Departments	1,198,433	1,273,982
Depreciation & Amortization	2,045,441	1,511,928
Total Operating Expenses	<u>12,332,389</u>	<u>11,022,828</u>
Operating Income	1,877,349	2,146,886
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- Pension and OPEB On-behalf	43,785	(65,269)
Investment Income- Short-term Investments	943,186	(136,482)
Intergovernmental Revenue	-	10,236
Interest on Long-term Obligations	(2,459,031)	(401,698)
Long-term Debt Issuance Expense	(45,120)	(231,417)
Gain on Disposal of Capital Assets	-	(13,130)
Total Non-Operating Revenues (Expenses)	<u>(1,517,180)</u>	<u>(837,760)</u>
Income Before Capital Contributions and Transfers	360,169	1,309,126
CAPITAL CONTRIBUTIONS AND TRANSFERS		
Municipal Service Assessment	(198,426)	(212,984)
Dividend	(300,000)	(300,000)
Transfers to Other Funds	-	-
Total Transfers	<u>(498,426)</u>	<u>(512,984)</u>
Change in Net Position	(138,257)	796,142
Net Position, January 1	15,791,638	14,995,496
Net Position, December 31	<u>\$ 15,653,381</u>	<u>\$ 15,791,638</u>

MUNICIPALITY OF ANCHORAGE
 Refuse Utility Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2023 and 2022

	2023	2022
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ 14,123,469	\$ 13,667,352
Payments to Employees	(4,425,831)	(4,402,101)
Payments to Vendors	(4,700,142)	(4,385,052)
Payments for Interfund Services Used	(1,198,433)	(1,273,982)
Net Cash from Operating Activities	<u>3,799,063</u>	<u>3,606,217</u>
CASH FLOWS FOR NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds	(498,426)	(512,984)
Net Cash for Non-Capital Financing Activities	<u>(498,426)</u>	<u>(512,984)</u>
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	-	(21,404,900)
Proceeds from Issuance of Notes Payable	5,927,252	39,511,800
Acquisition and Construction of Capital Assets	(6,966,476)	(17,086,177)
Grant Proceeds Capital	7,024	27,521
Interest Payments on Long-term Obligations	(2,137,364)	(1,406,080)
Net Cash for Capital and Related Financing Activities	<u>(3,169,564)</u>	<u>(357,836)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	925,526	(358,427)
Net Cash from Investing Activities	<u>925,526</u>	<u>(358,427)</u>
Net Increase in Cash	1,056,599	2,376,970
Cash, January 1	10,093,927	7,716,957
Cash, December 31	<u>\$ 11,150,526</u>	<u>\$ 10,093,927</u>
COMPONENTS OF CASH		
Cash	\$ 1,051	\$ 1,051
Cash and Investments in Central Treasury	8,014,083	6,046,198
Cash for Debt Service	2	4,088
Equity in Bond and Grant Capital Acquisition and Construction Pool	3,135,390	4,042,590
Cash and Cash Equivalents, December 31	<u>\$ 11,150,526</u>	<u>\$ 10,093,927</u>

MUNICIPALITY OF ANCHORAGE
 Refuse Utility Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2023 and 2022

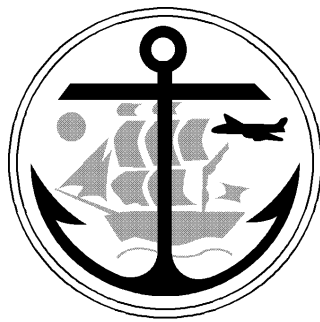
	2023	2022
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES:		
Operating Income	\$ 1,877,349	\$ 2,146,886
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation	2,045,441	1,511,928
Pension and OPEB Relief- Noncash Expenses	43,785	(65,269)
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which		
Increase (Decrease) Cash:		
Accounts Receivable, Net	(103,174)	482,590
Prepaid Items and Deposits	(20,922)	(2,111)
Net OPEB Asset	(440,679)	374,576
Deferred Outflows of Resources Related to Pensions	(39,547)	(46,407)
Deferred Outflows of Resources Related to OPEB	5,773	(90,682)
Accounts Payable	(20,962)	41,751
Compensated Absences	(4,036)	7,028
Unearned Revenue and Deposits	16,905	15,049
Accrued Payroll Liabilities	3,982	6,337
Net Pension Liability	468,026	995,038
Deferred Inflows of Resources Related to Pensions	-	(962,543)
Deferred Inflows of Resources Related to OPEB	(32,878)	(807,954)
Net Cash from Operating Activities	<u>\$ 3,799,063</u>	<u>\$ 3,606,217</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	198,319	1,360,699
Contributed Capital and Equipment	-	10,236
Total Noncash Investing, Capital, and Financing Activities	<u>\$ 198,319</u>	<u>\$ 1,370,935</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUES:			
Refuse Collection Charges	13,181,798	\$ 13,332,129	\$ 150,331
Container Rental Charges	531,948	600,392	68,444
Investment Income	737,685	943,186	205,501
Intergovernmental Revenues- Pension and OPEB On-behalf	-	43,785	43,785
Other Revenue	88,500	277,217	188,717
TOTAL	<u>\$ 14,539,931</u>	<u>\$ 15,196,709</u>	<u>\$ 656,778</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2023

	Authorizations	Actual	Variance With Final Budget
EXPENSES:			
Personnel Services	\$ 4,342,820	\$ 4,425,777	\$ (82,957)
Pension and OPEB On-behalf and Pensions and OPEB Expenses	-	4,480	(4,480)
Supplies	641,101	585,662	55,439
Municipal Service Assessment	201,054	198,426	2,628
Dividend	300,000	300,000	-
Other Services and Charges	4,041,066	4,072,596	(31,530)
Charges from Other Departments	1,305,890	1,198,433	107,457
Interest Expense and Other Charges	2,885,772	2,459,031	426,741
Long-term debt Issuance Expense	20,000	45,120	(25,120)
Depreciation	1,257,000	2,045,441	(788,441)
TOTAL	<u>\$ 14,994,703</u>	<u>\$ 15,334,966</u>	<u>\$ (340,263)</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Refuse Plant and Depreciation
December 31, 2023

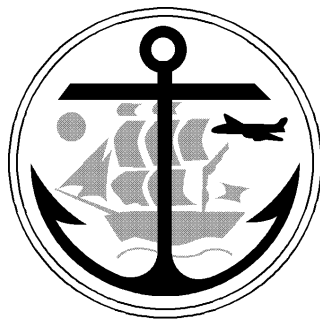
	Plant			
	Balance 1/1/23	Additions	Retirements	Balance 12/31/23
CAPITAL ASSETS				
Land	\$5,949,077	\$ -	\$ -	\$5,949,077
Land Improvements	0.00	7,366,338	-	7,366,338
Buildings	3,081,151	29,375,419	-	32,456,570
Building Improvements	730,265	3,777,190	-	4,507,455
Vehicles	11,009,344	934,774	-	11,944,118
Machinery and Equipment	4,471,484	359,732	-	4,831,216
Computer Hardware	602,351	-	(3,055)	599,296
Computer Software	147,683	-	-	147,683
Office Equipment	79,877	-	-	79,877
Total Capital Assets	\$26,071,232	41,813,453	(3,055)	\$67,881,630
Construction Work in Progress	37,987,694	5,804,096	(41,813,453)	1,978,337
TOTAL	\$ 64,058,926	\$ 47,617,549	\$ (41,816,508)	\$ 69,859,967

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Refuse Plant and Depreciation
December 31, 2023

	Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/23	Additions	Retirements	Balance 12/31/23	
CAPITAL ASSETS					
Land	\$ -	\$ -	\$ -	\$ -	\$ 5,949,077
Land Improvements	-	81,848	-	81,848	7,284,490
Buildings	3,081,151	326,394	-	3,407,545	29,049,025
Building Improvements	302,534	61,379	-	363,913	4,143,542
Vehicles	6,632,155	1,213,942	-	7,846,097	4,098,021
Machinery and Equipment	3,579,122	300,239	-	3,879,361	951,855
Computer Hardware	517,048	38,605	(3,055)	552,598	46,698
Computer Software	107,262	20,210	-	127,472	20,211
Office Equipment	68,944	2,824	-	71,768	8,109
Total Capital Assets	14,288,216	2,045,441	(3,055)	16,330,602	51,551,028
Construction Work in Progress	-	-	-	-	1,978,337
TOTAL	\$ 14,288,216	\$ 2,045,441	\$ (3,055)	\$ 16,330,602	\$ 53,529,365

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

	2019	2020	2021	2022	2023
Average Number of Customers	11,980	11,946	12,012	12,029	12,054
Revenue From Customer Sales	\$ 11,313,552	\$ 11,904,035	\$ 12,687,546	\$ 13,018,189	\$ 13,932,521
Average Revenue Per Customer	\$ 944	\$ 996	\$ 1,056	\$ 1,082	\$ 1,156



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MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Net Position
December 31, 2023 and 2022

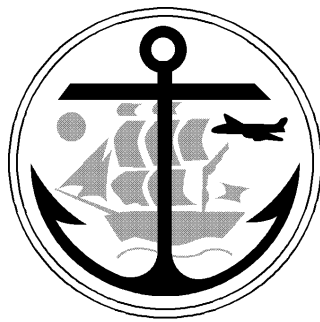
	2023	2022
CURRENT ASSETS		
Cash	\$ 2,424	\$ 2,424
Cash and Investments in Central Treasury	31,619,021	30,551,430
Equity in Bond and Grant Capital Acquisition and Construction Pool	4,318,652	8,160,731
Accounts Receivable, Net	2,951,346	2,372,057
Accrued Interest Receivable	-	536
Inventory	45,436	47,695
Prepaid Items and Deposits	6,949	7,697
Total Unrestricted Current Assets	<u>38,943,828</u>	<u>41,142,570</u>
Total Current Assets	<u>38,943,828</u>	<u>41,142,570</u>
NONCURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	221,545,546	143,171,361
Right to Use Asset, Net of Amortization \$ 110,374	938,183	975,942
Less: Accumulated Depreciation	<u>(75,102,214)</u>	<u>(69,179,684)</u>
Net Capital Assets	147,381,515	74,967,619
Construction Work in Progress	20,807,493	80,464,252
Total Capital Assets	<u>168,189,008</u>	<u>155,431,871</u>
Net OPEB Asset	257,068	291,025
Restricted Assets:		
Landfill Post Closure Cash Reserve	19,736,075	16,885,645
Debt service investments	3	7,268
Intergovernmental receivables	1,997,955	-
Total Restricted Noncurrent Assets	<u>21,734,030</u>	<u>16,885,645</u>
Total Noncurrent Assets	<u>190,180,109</u>	<u>172,615,809</u>
Total Assets	<u>229,123,937</u>	<u>213,758,379</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow Related to Pension	43,746	57,026
Deferred Outflows Related to OPEB	17,550	27,457
Total Deferred Outflows of Resources	<u>61,296</u>	<u>84,483</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 229,185,233</u></u>	<u><u>\$ 213,842,862</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Net Position
December 31, 2023 and 2022

	2023	2022
CURRENT LIABILITIES		
Accounts Payable	\$ 2,435,082	\$ 2,827,097
Compensated Absences payable	516,592	528,512
Accrued Payroll Liabilities	394,356	252,632
Accrued Interest Payable	733,590	131,016
Accrued Interest Payable, Leases	1,774	2,195
Lease Payable, current portion	35,645	28,874
Alaska Clean Water Loans Payable, current portion	1,038,590	1,038,590
Unearned Revenue and Deposits	34	-
Capital Acquisition and Construction Accounts and Retainages Payable	395,749	2,507,757
Bonds payable, due within one year	636,800	-
Total Current Liabilities	<u>6,188,212</u>	<u>7,316,673</u>
NONCURRENT LIABILITIES		
Compensated Absences payable	-	63,205
Net Pension Liability	548,836	721,393
Leases Payable, net of current portion	947,325	972,483
Alaska Clean Water loans payable, net of current portion	5,641,686	6,680,275
Bonds payable, Net of Unamortized Discount	68,273,898	68,860,935
Notes Payable	20,699,380	6,740,311
Landfill closure liability	47,021,798	42,621,511
Total Noncurrent Liabilities	<u>143,132,923</u>	<u>126,660,113</u>
Total Liabilities	<u>149,321,135</u>	<u>133,976,786</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to OPEB	12,081	25,018
Total Deferred Inflows of Resources	<u>12,081</u>	<u>25,018</u>
NET POSITION		
Net Investment in Capital Assets	70,519,935	68,602,646
Restricted for Capital Construction	1,997,955	-
Unrestricted	7,334,127	11,238,412
Total Net Position	<u>79,852,017</u>	<u>79,841,058</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	<u><u>\$ 229,185,233</u></u>	<u><u>\$ 213,842,862</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2023 and 2022

	2023	2022
OPERATING REVENUES		
Charges for Sales and Services:		
Landfill Fees	\$ 24,911,047	\$ 23,383,041
Hazardous Waste Fees	984,838	1,032,204
Community Recycling Surcharge	364,553	806,449
Landfill Gas Sales	2,215,297	2,310,919
Total Charges for Sales and Services	<u>28,475,735</u>	<u>27,532,613</u>
Other Revenue	243,742	172,338
Total Operating Revenues	<u>28,719,477</u>	<u>27,704,951</u>
OPERATING EXPENSES		
Personnel Services	8,427,430	8,449,691
Pension and OPEB On-behalf and Pension and OPEB Expenses	(122,152)	(212,859)
Supplies	1,919,303	1,972,533
Other Services and Charges	6,242,314	5,771,856
Amortization of Landfill Closure Costs	4,400,287	3,356,019
Charges from Other Departments	1,910,498	1,639,255
Depreciation and Amortization	5,978,685	4,575,931
Total Operating Expenses	<u>28,756,365</u>	<u>25,552,426</u>
Operating Income (Loss)	(36,888)	2,152,525
NONOPERATING REVENUES (EXPENSES)		
Investment Income (Loss) - Short-term Investments	2,136,157	(615,873)
Interest Expense on Leases	(17,659)	(26,657)
Investment Gain (Loss) on Landfill Post Closure Cash Reserve	2,377,833	(2,913,635)
Long-term Debt Issuance Expense	(86,106)	(412,373)
Intergovernmental Revenue- Pension and OPEB On-behalf	6,198	(13,812)
Interest Expense and Other Charges	(4,562,190)	(865,517)
Total Non-Operating Revenues (Expenses)	<u>(145,767)</u>	<u>(4,847,867)</u>
Income Before Contributions and Transfers	(182,655)	(2,695,342)
CAPITAL CONTRIBUTIONS AND TRANSFERS		
Capital Contributions- Intergovernmental	1,997,955	6,074,682
Transfers:		
Municipal Service Assessment	(1,054,341)	(1,158,888)
Dividend	(750,000)	(750,000)
Total Capital Contributions and Transfers	<u>193,614</u>	<u>4,165,794</u>
Change in Net Position	10,959	1,470,452
Net Position, January 1	79,841,058	78,370,606
Net Position, December 31	<u><u>\$ 79,852,017</u></u>	<u><u>\$ 79,841,058</u></u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2023 and 2022

	2023	2022
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ 28,140,223	\$ 27,153,372
Payments to Employees	(8,360,832)	(8,627,419)
Payments to Vendors	(8,550,625)	(7,758,942)
Payments for Interfund Services Used	(1,910,498)	(1,639,255)
Net Cash from Operating Activities	<u>9,318,268</u>	<u>9,127,756</u>
CASH FLOWS FOR NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds	(1,804,341)	(1,908,888)
Due to Other Funds	-	(5,108,069)
Net Cash for Non-Capital Financing Activities	<u>(1,804,341)</u>	<u>(7,016,957)</u>
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(1,038,558)	(86,633,686)
Proceeds from Issuance of long-term Obligations	13,959,070	117,115,378
Interest Payments on Long-Term Obligations	(3,995,959)	(1,254,020)
Interest Payments on Leases	(18,079)	(24,463)
Principal Payments on Leases	(18,388)	(28,804)
Acquisition and Construction of Capital Assets	(20,847,863)	(40,789,787)
Grant Proceeds Capital	-	11,220,861
Net Cash from (for) Capital and Related Financing Activities	<u>(11,959,777)</u>	<u>(394,521)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	4,514,527	(3,530,043)
Net Cash from Investing Activities	<u>4,514,527</u>	<u>(3,530,043)</u>
Net Increase (Decrease) in Cash	68,677	(1,813,765)
Cash, January 1	55,607,498	57,421,263
Cash, December 31	<u>\$ 55,676,175</u>	<u>\$ 55,607,498</u>
COMPONENTS OF CASH		
Cash	\$ 2,424	\$ 2,424
Cash and Investment in Central Treasury	31,619,021	30,551,430
Equity in Bond and Grant Capital Acquisition and Construction Pool	4,318,652	8,160,731
Restricted for Debt Service	3	7,268
Restricted for Landfill Post Closure Cash Reserve	19,736,075	16,885,645
Cash and Cash Equivalents, December 31	<u>\$ 55,676,175</u>	<u>\$ 55,607,498</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2023 and 2022

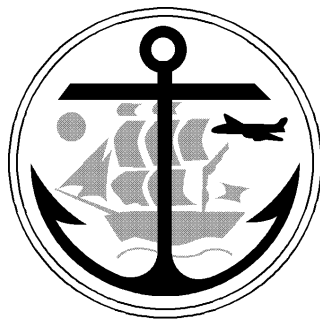
	2023	2022
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES:		
Operating Income (Loss)	\$ (36,888)	\$ 2,152,525
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation	5,978,685	4,575,932
Amortization of Landfill Closure Costs	4,400,287	3,356,019
Pension and OPEB Relief- Noncash Expenses	6,198	(13,812)
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities		
Which Increase (Decrease) Cash:		
Accounts Receivable, Net	(579,288)	(551,579)
Prepaid Items and Deposits	748	(1,764)
Inventories	2,258	(47,695)
Net OPEB Asset	33,957	144,351
Deferred Outflows of Resources Related to Pension	13,280	(1,525)
Deferred Outflows of Resources Related to OPEB	9,907	(17,737)
Accounts Payable	(392,015)	34,904
Compensated Absences	(75,125)	4,676
Accrued Payroll Liabilities	141,724	(182,404)
Unearned Revenue and Deposits	34	-
Net Pension Liability	(172,557)	120,802
Deferred Inflows of Resources Related to Pension	(12,937)	(205,434)
Deferred Inflows of Resources Related to OPEB	-	(239,503)
Net Cash from Operating Activities	<u>\$ 9,318,268</u>	<u>\$ 9,127,756</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	\$ 395,749	\$ 2,507,757
Contributed Capital and Equipment	1,997,955	6,074,682
Total Noncash Investing, Capital, and Financing Activities	<u>\$ 2,393,704</u>	<u>\$ 8,582,439</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2023

REVENUES:	Estimated	Actual	Variance With Final Budget
Landfill Fees	\$ 24,420,190	\$ 24,911,047	\$ 490,857
Hazardous Waste Fees	598,964	984,838	385,874
Community Recycle Surcharge	899,895	364,553	(535,342)
Landfill Gas Sales	2,500,000	2,215,297	(284,703)
Other Operating Revenue	227,060	243,742	16,682
Investment Income (Loss)	1,190,315	2,136,157	945,842
Investment Gain (Loss) on Landfill Post Closure Cash Reserve	300,500	2,377,833	2,077,333
Intergovernmental Revenues- Pension and OPEB On-behalf	-	6,198	6,198
Gain on Disposition of Capital Assets	99,800	-	(99,800)
TOTAL	<u>\$ 30,236,724</u>	<u>\$ 35,237,620</u>	<u>\$ 5,000,896</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2023

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 9,205,041	\$ 8,427,430	\$ 777,611
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	(122,152)	122,152
Supplies	1,914,249	1,919,303	(5,054)
Municipal Service Assessment	1,055,137	1,054,341	796
Dividend	750,000	750,000	-
Other Services and Charges	6,397,364	6,242,314	155,050
Charges from Other Departments	2,097,822	1,910,498	187,324
Depreciation & Amortization	5,550,000	5,978,685	(428,685)
Lease Interest Expense	17,659	17,659	-
Interest on Long-Term Obligations	4,618,396	4,562,190	56,206
Long- Term Debt Issuance Expense	30,000	86,106	(56,106)
Amortization of Landfill Closure Costs	1,510,686	4,400,287	(2,889,601)
TOTAL	<u>\$ 33,146,354</u>	<u>\$ 35,226,661</u>	<u>\$ (2,080,307)</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Solid Waste Plant and Depreciation
December 31, 2023

	Plant			
	Balance			Balance
	1/1/23			12/31/23
	As Adjusted	Additions	Retirements	
CAPITAL ASSETS				
Land	\$ 13,905,508	\$ -	\$ -	\$ 13,905,508
Land Improvements	85,698,481	2,534,179	-	88,232,660
Buildings	11,857,872	69,744,124	-	81,601,996
Building Improvements	2,134,355	1,787,738	-	3,922,093
Vehicles	9,878,343	1,885,427	-	11,763,770
Machinery and Equipment	19,221,743	2,291,626	-	21,513,369
Computer Hardware	388,119	-	-	388,119
Computer Software	84,042	-	-	84,042
Office Equipment	2,898	131,091	-	133,989
Right-of-use assets				-
Buildings and improvements	1,030,161	18,396	-	1,048,557
Total Capital Assets	144,201,522	78,392,581	-	222,594,103
Construction Work in Progress	80,464,252	18,717,426	(78,374,185)	20,807,493
TOTAL	\$ 224,665,774	\$ 97,110,007	\$ (78,374,185)	\$ 243,401,596

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Solid Waste Plant and Depreciation
December 31, 2023

	Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/23	Additions	Retirements	Balance	
	As Adjusted			12/31/23	
CAPITAL ASSETS					
Land	\$ -	\$ -	\$ -	\$ -	\$ 13,905,508
Land Improvements	37,973,345	1,901,176	-	39,874,521	48,358,139
Buildings	9,873,743	1,198,478	-	11,072,221	70,529,775
Building Improvements	804,895	92,421	-	897,316	3,024,777
Vehicles	7,146,976	1,023,283	-	8,170,259	3,593,511
Machinery and Equipment	13,078,075	1,614,902	-	14,692,977	6,820,392
Computer Hardware	241,219	62,026	-	303,245	84,874
Computer Software	58,533	11,517	-	70,050	13,992
Office Equipment	2,898	18,727	-	21,625	112,364
Right-of-use assets				-	-
Buildings and improvements	54,219	56,155	-	110,374	938,183
Total Capital Assets	69,233,903	5,978,685	-	75,212,588	147,381,515
Construction Work in Progress	-	-	-	-	20,807,493
TOTAL	\$ 69,233,903	5,978,685	-	\$ 75,212,588	\$ 168,189,008

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Net Position
December 31, 2023 and 2022

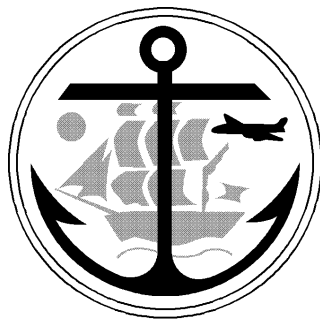
	2023	2022
CURRENT ASSETS		
Cash	\$ 500	\$ 500
Cash and Investments in Central Treasury	-	10,730,244
Accrued Interest on Investments	185,149	82,239
Accrued Interest on Leases	180,227	216,472
Accounts Receivable, Net	1,389,522	1,045,610
Lease Receivable	1,022,334	718,645
Prepaid Items and Deposits	81,224	109,233
Parts Inventory	329,025	329,025
Total Unrestricted Current Assets	<u>3,187,981</u>	<u>13,231,968</u>
NONCURRENT ASSETS		
Assets Held for Resale	242,093	242,093
Net OPEB Asset	587,816	581,959
Long-term Lease Receivable	59,229,139	52,803,922
Capital Assets:		
Capital Assets, at Cost	510,418,446	508,569,979
Leased Right to Use Assets, less Amortization \$90,954	445,894	505,497
SBITA right to Use Assets, less Amortization \$4,799	9,599	-
Less: Accumulated Depreciation	<u>(172,776,767)</u>	<u>(159,802,057)</u>
Net Capital Assets	<u>338,097,172</u>	<u>349,273,419</u>
Construction Work in Progress	<u>99,876,087</u>	<u>22,547,514</u>
Total Capital Assets, Net	<u>437,973,259</u>	<u>371,820,933</u>
Total Unrestricted Noncurrent Assets	<u>498,032,307</u>	<u>425,448,907</u>
Restricted Assets:		
Cash Legal Settlement Set Aside	1,950,000	1,950,000
Investments Held for Debt Service	5,215,400	4,986,136
Intergovernmental Receivables	<u>50,084,943</u>	<u>6,319,647</u>
Total Restricted Noncurrent Assets	<u>57,250,343</u>	<u>13,255,783</u>
Total Noncurrent Assets	<u>555,282,650</u>	<u>438,704,690</u>
Total Assets	<u>558,470,631</u>	<u>451,936,658</u>
DEFERRED OUTFLOWS OF RESOURCES		
Related to Pension	100,030	114,033
Related to OPEB	40,131	54,906
Total Deferred Outflows of Resources	<u>140,161</u>	<u>168,939</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 558,610,792</u></u>	<u><u>\$ 452,105,597</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Net Position
December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
CURRENT LIABILITIES		
Accounts Payable and Retainages	\$ 626,320	\$ 417,174
Capital Acquisition and Construction Accounts and Retainages Payable	7,011,939	3,319,437
Compensated Absences	175,124	172,420
Accrued Payroll Liabilities	132,018	84,697
Accrued Interest Payable	339,068	318,229
Bonds Payable	525,000	715,000
Lease Payable, Current Portion	41,520	41,953
SBITA payable, current Portion	4,375	-
Interest Payable on Leases	842	777
Due to other funds	22,505,599	-
Total Current Liabilities	<u>31,361,805</u>	<u>5,069,687</u>
NONCURRENT LIABILITIES		
Other Noncurrent Liabilities	1,720,582	1,734,106
Compensated Absences	115,689	103,916
Revenue Bonds Payable (net of Unamortized Premium)	67,511,429	68,183,340
Net Pension Liability	1,254,975	1,442,563
Notes Payable	40,000,000	40,000,000
Lease Payable	415,313	466,204
SBITA payable	4,607	-
Total Noncurrent Liabilities	<u>111,022,595</u>	<u>111,930,129</u>
Total Liabilities	<u>142,384,400</u>	<u>116,999,816</u>
DEFERRED INFLOWS OF RESOURCES		
Related to OPEB	27,625	50,028
Related to Leases	58,516,497	52,492,410
Total Deferred Inflows of Resources	<u>58,544,122</u>	<u>52,542,438</u>
NET POSITION		
Net Investment in Capital Assets	322,459,076	259,094,999
Restricted for Acquisition and Construction	52,034,943	8,269,647
Restricted for Debt Service	5,215,400	4,986,136
Unrestricted	(22,027,149)	10,212,561
Total Net Position	<u>357,682,270</u>	<u>282,563,343</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u><u>\$ 558,610,792</u></u>	<u><u>\$ 452,105,597</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For The Years Ended December 31, 2023 and 2022

	2023	2022
OPERATING REVENUES		
Charges for Sales and Services:		
Dockage	\$ 1,614,198	\$ 1,257,729
Wharfage, Dry Bulk	506,814	341,728
Wharfage, Liquid Bulk	5,357,616	4,505,188
Wharfage, General Cargo	4,126,430	3,945,833
Storage Revenue	235,571	273,419
Office Rental	46,044	28,923
Utilities	23,006	36,838
Miscellaneous	201,056	240,459
Total Charges for Sales and Services	<u>12,110,735</u>	<u>10,630,117</u>
Other:		
Crane Rentals	135,108	130,822
Other Lease Revenue	1,930,333	1,709,174
Industrial Park Lease Rentals	1,747,578	1,683,165
POL Value Yard Fees	413,260	464,803
Total Other	<u>4,226,279</u>	<u>3,987,964</u>
Total Operating Revenues	<u>16,337,014</u>	<u>14,618,081</u>
OPERATING EXPENSES		
Operations:		
Personnel Services	2,755,602	2,721,640
Pension and OPEB On-behalf and Pension and OPEB Expenses	(172,896)	(679,126)
Supplies	231,981	202,353
Other Services and Charges	6,767,342	4,791,463
Charges from Other Departments	1,217,693	1,215,444
Total Operations	<u>10,799,722</u>	<u>8,251,774</u>
Depreciation and Amortization	<u>13,023,730</u>	<u>7,083,726</u>
Total Operating Expenses	<u>23,823,452</u>	<u>15,335,500</u>
Operating Loss	(7,486,438)	(717,419)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- Pension and OPEB On-behalf	14,174	(27,621)
Investment Income (Loss) - Short Term Investments	13,998	(279,805)
Interest Income on Leases	1,887,222	2,606,814
Interest Expense on Leases	(17,021)	(9,601)
Security Fees	1,552,076	1,544,552
Right of Way Fees	192,166	212,290
Interest on Long-term Obligations	(3,787,861)	(2,958,989)
Long-term Debt Issuance Expense	(42,500)	(7,500)
Security Contract	(1,730,616)	(1,710,822)
Gain on Sale of Capital Assets	21,775	19,431
Total Nonoperating Revenues (Expenses)	<u>(1,896,587)</u>	<u>(611,251)</u>
Loss before Contributions and Transfers	(9,383,025)	(1,328,670)
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	86,477,961	6,520,399
Transfers to Other Funds:		
Municipal Service Assessment	(1,239,640)	(1,390,551)
Dividend	(736,369)	(736,369)
Total Contributions and Transfers	<u>84,501,952</u>	<u>4,393,479</u>
Change in Net Position	75,118,927	3,064,809
Net Position, January 1	282,563,343	279,498,534
Net Position, December 31	<u>\$ 357,682,270</u>	<u>\$ 282,563,343</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2023 and 2022

	2023	2022
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ 15,288,280	\$ 13,428,725
Payments to Employees	(2,693,804)	(2,773,287)
Payments to Vendors	(6,775,686)	(4,946,948)
Payments for Interfund Services Used	(1,217,693)	(1,215,444)
Net Cash from Operating Activities	<u>4,601,097</u>	<u>4,493,046</u>
CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Transfer to Other Funds	(1,976,009)	(2,126,920)
Due to Other funds	22,505,599	-
Security Contract	(1,730,616)	(1,710,822)
Right of Way and Security Fees	1,744,242	1,756,842
Net Cash for Non-Capital Financing Activities	<u>20,543,216</u>	<u>(2,080,900)</u>
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Interest Payments on Long-term Obligations	(3,913,933)	(2,977,722)
Interest Payments on Leases & SBITA	(16,956)	(8,824)
Principal Payments on Leases & SBITA	(41,359)	(44,074)
Acquisition and Construction of Capital Assets	(75,484,540)	(29,588,823)
Proceeds from Sale or Disposition of Capital Assets	21,775	19,431
Principal Payments on Long-term Obligations	(715,000)	-
Debt issuance costs	(42,500)	(7,500)
Interest received from leases	1,923,467	2,390,342
Capital Contributions received - Intergovernmental	42,712,665	22,745,531
Net Cash from (for) Capital and Related Financing Activities	<u>(35,556,381)</u>	<u>(7,471,639)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income (Loss)	(88,912)	(306,848)
Net Cash from Investing Activities	<u>(88,912)</u>	<u>(306,848)</u>
Net Increase (Decrease) in Cash	(10,500,980)	(5,366,341)
Cash, January 1	17,666,880	23,033,221
Cash, December 31	<u>\$ 7,165,900</u>	<u>\$ 17,666,880</u>
COMPONENTS OF CASH		
Cash	\$ 500	\$ 500
Cash and Investments in Central Treasury	-	10,730,244
Cash Legal Settlement Set Aside	1,950,000	1,950,000
Debt Service Investments	5,215,400	4,986,136
Cash, December 31	<u>\$ 7,165,900</u>	<u>\$ 17,666,880</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2023 and 2022

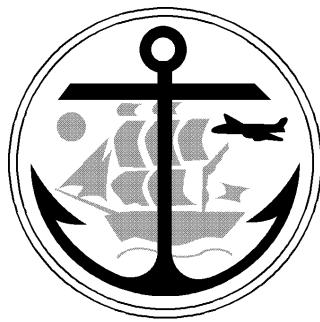
	2023	2022
RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating Loss	\$ (7,486,438)	\$ (717,419)
Adjustments to Reconcile Operating Loss to Net Cash Flows from Operating Activities:		
Depreciation & Amortization	13,023,730	7,083,726
Pension and OPEB Relief- Noncash Expenses	14,174	(27,621)
Changes in Assets, Deferred Outflows of Resources, Deferred Inflows of Resources and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable, Net	(343,909)	(121,700)
Lease Receivable, Net	(6,728,907)	662,803
Prepaid Items and Deposits	28,010	30,740
Net OPEB Asset	(5,857)	482,283
Deferred Outflows of Resources Related to Pensions	14,003	21,634
Deferred Outflows of Resources Related to OPEB	14,775	(31,148)
Unearned Revenues and Deposits	-	(37,500)
Accounts Payable and Retainage	209,146	29,653
Compensated Absences	14,477	(13,430)
Net Pension Liability	(187,588)	(25,535)
Other Long-term Obligations	(13,524)	(13,524)
Accrued Payroll Liabilities	47,321	(38,217)
Deferred Inflows of Resources Related to Pensions	-	(585,445)
Deferred Inflows of Resources Related to OPEB	(22,403)	(513,294)
Deferred Inflows of Resources Related to Leases	6,024,087	(1,692,960)
Net Cash Flows from Operating Activities	<u>\$ 4,601,097</u>	<u>\$ 4,493,046</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	\$ 7,011,939	\$ 3,319,437
Capital Contributions	50,084,943	6,319,647
Total Noncash Investing, Capital, and Financing Activities	<u>\$ 57,096,882</u>	<u>\$ 9,639,084</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUES:			
Dockage	\$ 1,610,413	\$ 1,614,198	\$ 3,785
Wharfage, Dry Bulk	172,029	506,814	334,785
Wharfage, Liquid Bulk	2,185,067	5,357,616	3,172,549
Wharfage, General Cargo	5,531,278	4,126,430	(1,404,848)
Storage Revenue	229,722	235,571	5,849
Office Rental	40,000	46,044	6,044
Utilities	44,704	23,006	(21,698)
Crane Rentals	56,500	135,108	78,608
Industrial Park Lease Rentals	4,741,194	1,747,578	(2,993,616)
Lease Revenue	-	1,930,333	1,930,333
Cash Pools Short-Term Int	612,000	13,998	(598,002)
Lease Interest Income	-	1,887,222	1,887,222
Right of Way Fees	173,000	192,166	19,166
POL Value Yard Fees	291,696	413,260	121,564
Security Fees	1,477,975	1,552,076	74,101
Gain on Sale of Assets	-	21,775	21,775
Intergovernmental Revenues- Pension and OPEB On-behalf	-	14,174	14,174
Capital Contributions		86,477,961	86,477,961
Miscellaneous	253,025	201,056	(51,969)
TOTAL	<u>\$ 17,418,603</u>	<u>\$ 106,496,386</u>	<u>\$ 89,077,783</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2023

	Authorizations	Actual	Variance With Final Budget
EXPENSES:			
Personnel Services	\$ 2,922,987	\$ 2,755,602	\$ 167,385
Pension and OPEB on On-behalf and Pension and OPEB Expenses	-	(172,896)	172,896
Supplies	258,300	231,981	26,319
Other Services and Charges	5,146,430	6,767,342	(1,620,912)
Charges from Other Departments	1,408,502	1,217,693	190,809
Municipal Service Assessment	1,239,640	1,239,640	-
Depreciation	13,837,791	13,023,730	814,061
Interest on Long-term Obligation	4,645,303	3,787,861	857,442
Lease & SBITA Interest Expense	697	17,021	(16,324)
Long-term Debt Issuance Expense	25,000	42,500	(17,500)
Security Contract	-	1,730,616	(1,730,616)
Dividend	736,369	736,369	-
TOTAL	<u>\$ 30,221,019</u>	<u>\$ 31,377,459</u>	<u>\$ (1,156,440)</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Port Plant and Depreciation
For The Year Ended December 31, 2023

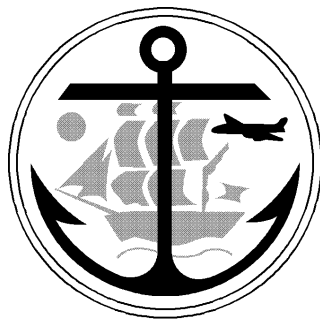
	Plant			
	Balance	Additions	Retirements	Balance
	1/1/23 As Adjusted			12/31/23
CAPITAL ASSETS				
Land	\$ 38,439,460	\$ -	\$ -	\$ 38,439,460
Infrastructure	310,368,209	1,814,767	-	312,182,976
Buildings	7,069,156	-	-	7,069,156
Building Improvements	802,443	-	-	802,443
Land Improvements	136,751,097	-	-	136,751,097
Vehicles	1,304,470	-	-	1,304,470
Machinery and Equipment	12,955,679	17,175	-	12,972,854
Computer Equipment	213,844	16,525	-	230,369
Computer Software	579,490	-	-	579,490
Office Equipment	64,787	-	-	64,787
Art	21,344	-	-	21,344
Right of use asset-Lease	552,231		(15,382)	536,849
Right of use asset - SBITA	-	14,398		14,398
Total Capital Assets	509,122,210	1,862,865	(15,382)	510,969,693
Construction Work in Progress	22,547,514	79,143,340	(1,814,767)	99,876,087
TOTAL	\$ 531,669,724	\$ 81,006,205	\$ (1,830,149)	\$ 610,845,780

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Port Plant and Depreciation
For The Year Ended December 31, 2023

	Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/23 As Adjusted	Additions	Retirements	Balance 12/31/23	
CAPITAL ASSETS					
Land	\$ -	\$ -	\$ -	\$ -	\$ 38,439,460
Infrastructure	97,469,734	7,819,753	-	105,289,487	206,893,489
Buildings	4,851,494	125,651	-	4,977,145	2,092,011
Building Improvements	380,713	14,899	-	395,612	406,831
Land Improvements	43,852,437	4,565,294	-	48,417,731	88,333,366
Vehicles	1,122,598	76,311	-	1,198,909	105,561
Machinery and Equipment	11,689,143	244,895	-	11,934,038	1,038,816
Computer Equipment	166,354	15,536	-	181,890	48,479
Computer Software	204,797	112,371	-	317,168	262,322
Office Equipment	64,787	-	-	64,787	-
Art	-	-	-	-	21,344
Right of use asset-Lease	46,734	44,221	-	90,955	445,894
Right of use asset - SBITA		4,799		4,799	9,599
Total Capital Assets	159,848,791	13,023,730	-	172,872,521	338,097,172
Construction Work in Progress	-	-	-	-	99,876,087
TOTAL	\$ 159,848,791	\$ 13,023,730	\$ -	\$ 172,872,521	\$ 437,973,259

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Total Tonnage	4,265,763	4,704,101	4,987,806	5,189,935	5,165,465
Operating Revenues	\$ 12,715,739	\$ 13,795,065	\$ 14,727,374	\$ 14,618,081	\$ 16,337,014
Average Revenue Per Ton	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3



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MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Net Position
December 31, 2023 and 2022

	2023	2022
CURRENT ASSETS		
Cash	\$ 200	\$ 200
Cash and Investments in Central Treasury	-	394,830
Intergovernmental Receivables	7,273,556	2,256,997
Lease Interest Receivable	43,759	49,038
Accounts Receivable, Net	325,345	250,837
Lease Receivable	268,678	196,867
Prepaid Items and Deposits	2,972	2,476
Total Current Assets	<u>7,914,510</u>	<u>3,151,245</u>
NONCURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	128,331,293	127,492,962
Less: Accumulated Depreciation	<u>(43,042,647)</u>	<u>(39,827,442)</u>
Net Capital Assets	<u>85,288,646</u>	<u>87,665,520</u>
Construction Work in Progress	447,218	-
Net OPEB Asset	359,611	176,271
Lease Receivable	15,549,956	13,687,484
Restricted Intergovernmental Receivables	-	1,393,374
Total Noncurrent Assets	<u>101,645,431</u>	<u>102,922,649</u>
Total Assets	<u>109,559,941</u>	<u>106,073,894</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows Related to Pension	61,196	34,540
Deferred Outflows Related to OPEB	<u>24,551</u>	<u>16,631</u>
Total Deferred Outflows of Resources	<u>85,747</u>	<u>51,171</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>109,645,688</u>	<u>106,125,065</u>
CURRENT LIABILITIES		
Accounts Payable and Retainages	76,690	84,893
Accrued Payroll Liabilities	48,914	39,799
Compensated Absences	74,633	72,748
Due to other funds	1,356,724	-
Unearned Revenues and Deposits	340,315	14,170
Capital Acquisition and Construction Accounts and Retainages Payable	<u>809,792</u>	<u>264,648</u>
Total Current Liabilities	<u>2,707,068</u>	<u>476,258</u>
NONCURRENT LIABILITIES		
Compensated Absences	-	-
Net Pension Liability	767,763	436,945
Net OPEB Liability	<u>-</u>	<u>-</u>
Total Noncurrent Liabilities	<u>767,763</u>	<u>436,945</u>
Total Liabilities	<u>3,474,831</u>	<u>913,203</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Pension	-	-
Deferred Inflows Related to OPEB	16,900	15,153
Deferred Inflows Related to Leases	15,401,219	13,727,344
Total Deferred Inflows of Resources	<u>15,418,119</u>	<u>13,742,497</u>
NET POSITION		
Net Investment in Capital Assets	84,926,072	87,400,872
Restricted for Capital Construction	-	1,393,374
Unrestricted	5,826,666	2,675,119
Total Net Position	<u>90,752,738</u>	<u>91,469,365</u>
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION	<u>\$ 109,645,688</u>	<u>\$ 106,125,065</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2023 and 2022

	2023	2022
OPERATING REVENUES		
Charges for Services	\$ 774,346	\$ 1,167,936
Lease Income	520,411	409,493
Total Operating Revenues	<u>1,294,757</u>	<u>1,577,429</u>
OPERATING EXPENSES		
Personnel Services	1,196,840	1,045,066
Pension and OPEB On-behalf and Pension and OPEB Expenses	123,320	(173,889)
Supplies	259,293	179,287
Other Services and Charges	5,088,760	1,614,782
Charges to Other Departments	251,297	250,769
Depreciation	3,693,634	3,152,959
Total Operating Expenses	<u>10,613,144</u>	<u>6,068,974</u>
Operating Loss	(9,318,387)	(4,491,545)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental Revenues- Non-capital	153,489	2,387,696
Intergovernmental Revenue- Pension and OPEB On-behalf	8,671	(8,366)
Interest Income from Leases	555,334	612,361
Investment Income (Loss)	(2,826)	(28,389)
Gain on Disposition of Assets	69,981	-
Other Revenue	353	-
Nonoperating Revenues	<u>785,002</u>	<u>2,963,302</u>
Loss Before Contributions and Transfers	(8,533,385)	(1,528,243)
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	7,880,049	3,011,888
Municipal Service Assessment	(63,291)	(74,612)
Total Contributions and Transfers	<u>7,816,758</u>	<u>2,937,276</u>
Change in Net Position	(716,627)	1,409,033
Net Position, January 1	91,469,365	90,060,332
Net Position, December 31	<u>\$ 90,752,738</u>	<u>\$ 91,469,365</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2023 and 2022

	2023	2022
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ 1,286,339	\$ 1,114,070
Payments to Employees	(1,185,840)	(1,049,309)
Payments to Vendors	(5,356,752)	(1,930,016)
Payments for Interfund Services Used	(251,297)	(250,004)
Net Cash for Operating Activities	<u>(5,507,550)</u>	<u>(2,115,259)</u>
CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds	(63,291)	(74,612)
Due to Other Funds	1,356,724	-
Net Cash from Non-Capital Financing Activities	<u>1,293,433</u>	<u>(74,612)</u>
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(1,283,851)	(3,217,929)
Proceeds from the sale or disposition of capital assets	134,998	-
Capital Contributions	4,410,353	3,897,713
Interest payments received on leases	560,613	563,322
Grant Proceeds Capital	-	-
Net Cash from Capital and Related Financing Activities	<u>3,822,113</u>	<u>1,243,106</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	(2,826)	(28,389)
Net Cash from Investing Activities	<u>(2,826)</u>	<u>(28,389)</u>
Net Increase in Cash	(394,830)	(975,154)
Cash, January 1	395,030	1,370,184
Cash, December 31	<u>\$ 200</u>	<u>\$ 395,030</u>
COMPONENTS OF CASH:		
Cash	\$ 200	\$ 200
Cash and Investments in Central Treasury	-	394,830
Cash and Cash Equivalents, December 31	<u>\$ 200</u>	<u>\$ 395,030</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2023 and 2022

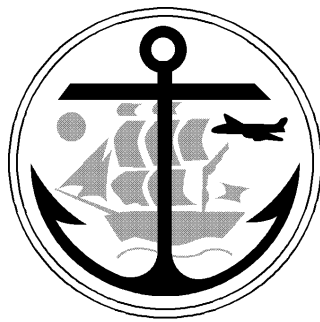
	2023	2022
RECONCILIATION OF OPERATING LOSS TO NET CASH FOR OPERATING ACTIVITIES:		
Operating Loss	\$ (9,318,387)	\$ (4,491,545)
Adjustments to Reconcile Operating Loss to Net Cash for Operating Activities:		
Depreciation Expense	3,693,634	3,152,959
Pension and OPEB Relief- Noncash Expenses	8,671	(8,366)
Miscellaneous Revenue	353	-
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which		
Increase (Decrease) Cash:		
Accounts Receivable, Net	(74,508)	(239,490)
Lease Receivable, net	(1,934,283)	673,300
Prepaid Items and Deposits	(496)	(215)
Net OPEB Asset	(183,340)	121,781
Deferred Outflows of Resources Related to Pensions	(26,656)	3,455
Deferred Outflows of Resources Related to OPEB	(7,920)	(9,976)
Accounts Payable and Retainages	(8,203)	(134,966)
Accrued Payroll Liabilities	9,115	(9,935)
Compensated Absences	1,885	5,691
Net Pension Liability	330,818	25,788
Unearned Revenue	326,145	(66,862)
Deferred Inflows of Resources Related to Pensions	-	(163,960)
Deferred Inflows of Resources Related to OPEB	1,747	(142,611)
Deferred Inflows of Resources Related to Leases	1,673,875	(830,307)
Net Cash for Operating Activities	<u>\$ (5,507,550)</u>	<u>\$ (2,115,259)</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	\$ 809,792	\$ 264,648
Contributed Capital and Equipment	7,880,049	3,011,888
Total Noncash Investing, Capital, and Financing Activities	<u>\$ 8,689,841</u>	<u>\$ 3,276,536</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2023

REVENUES	Estimated	Actual	Variance With Final Budget
Airport Lease Fees	\$ 1,059,000	\$ 202,073	\$ (856,927)
Lease Revenue	-	520,411	520,411
Lease Interest	-	555,334	555,334
Permanent Parking Fees	350,000	297,042	(52,958)
Merrill Field Fuel Fees	120,000	145,065	25,065
Medivac Taxiway Use Fees	62,000	57,880	(4,120)
Vehicle Parking	76,000	51,969	(24,031)
Investment Income	84,000	(2,826)	(86,826)
State Aviation Fuel Fees	28,000	30,151	2,151
Transient Parking Fees	8,500	7,521	(979)
Other	7,500	13,149	5,649
Aircraft Impoundments	2,500	-	(2,500)
Capital Contributions	-	7,880,049	7,880,049
Intergovernmental Revenue- Non-capital	158,942	123,338	(35,604)
Intergovernmental Revenues- Pension and OPEB On-behalf	-	8,671	8,671
Airport Damage Recovery	1,000	-	(1,000)
Gain on Disposition of Assets	-	69,981	69,981
TOTAL	<u>\$ 1,957,442</u>	<u>\$ 9,959,808</u>	<u>\$ 8,002,366</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2023

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 1,213,345	\$ 1,196,840	\$ 16,505
Pension and OPEB On-behalf and Pension and OPEB Expense	-	123,320	(123,320)
Supplies	175,231	259,293	(84,062)
Municipal Service Assessment	63,291	63,291	-
Other Services and Charges	655,881	5,088,760	(4,432,879)
Charges from Other Departments	(1,120,747)	251,297	(1,372,044)
Depreciation	3,040,323	3,693,634	(653,311)
TOTAL	<u>\$ 4,027,324</u>	<u>\$ 10,676,435</u>	<u>\$ (6,649,111)</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Airport Plant and Depreciation
December 31, 2023

	Municipal Airport Plant			
	Balance 1/1/23	Additions	Retirements	Balance 12/31/23
CAPITAL ASSETS				
Land	\$ 19,080,355	\$ -	\$ -	\$ 19,080,355
Land Improvements	24,605,226	-	-	24,605,226
Infrastructure	67,451,946	234,306	-	67,686,252
Buildings	7,018,023	-	-	7,018,023
Building Improvements	2,179,443	-	-	2,179,443
Vehicles	865,309	-	-	865,309
Machinery and Equipment	6,045,798	1,147,472	(354,465)	6,838,805
Computer Software	65,436	-	(65,436)	-
Computer Equipment	154,038	-	(123,546)	30,492
Office Furniture and Fixtures	27,388	-	-	27,388
Total Capital Assets	127,492,962	1,381,778	(543,447)	128,331,293
Construction Work in Progress	-	1,828,996	(1,381,778)	447,218
TOTAL	\$ 127,492,962	\$ 3,210,774	\$ (1,925,225)	\$ 128,778,511

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Airport Plant and Depreciation
December 31, 2023

	Accumulated Depreciation				Net Book Value of Plant
	Balance 1/1/23	Additions	Retirements	Balance 12/31/23	
CAPITAL ASSETS					
Land	\$ -	\$ -	\$ -	\$ -	\$ 19,080,355
Land Improvements	8,683,575	820,538	-	9,504,113	15,101,113
Infrastructure	19,721,417	2,248,384	-	21,969,801	45,716,451
Buildings	5,463,747	86,901	-	5,550,648	1,467,375
Building Improvements	882,086	72,649	-	954,735	1,224,708
Vehicles	719,282	21,761	-	741,043	124,266
Machinery and Equipment	4,195,377	423,515	(354,465)	4,264,427	2,574,378
Computer Software	65,436	-	(65,436)	-	-
Computer Equipment	69,134	19,886	(58,528)	30,492	-
Office Furniture and Fixtures	27,388	-	-	27,388	-
Total Capital Assets	39,827,442	3,693,634	(478,429)	43,042,647	85,288,646
Construction Work in Progress	-	-	-	-	447,218
TOTAL	\$ 39,827,442	\$ 3,693,634	\$ (478,429)	\$ 43,042,647	\$ 85,735,864

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Comparative Statements of Net Position
For the Years Ended December 31, 2023 and 2022

	2023	2022
CURRENT ASSETS		
Cash and Investments in Central Treasury	\$ 5,451,137	\$ 3,558,425
Equity in Capital Acquisition and Construction Accounts	217,644	279,150
Accounts Receivable, net	29,053	37,820
Total Current Assets	<u>5,697,834</u>	<u>3,875,395</u>
NONCURRENT ASSETS		
Accounts Receivable, net	96,841,316	99,406,418
Regulatory Debits	1,487,663	1,351,896
Restricted Assets:		
Investments for Operations	3,000,000	3,000,000
Total Noncurrent Asset	<u>101,328,979</u>	<u>103,758,314</u>
PLANT		
Plant in Service, at Cost	10,988,210	10,967,492
Less: Accumulated Depreciation	(4,254,224)	(3,951,948)
Net Plant in Service	<u>6,733,986</u>	<u>7,015,544</u>
Construction Work in Progress	497,745	433,332
Total Plant in Service	<u>7,231,731</u>	<u>7,448,876</u>
TOTAL ASSETS	<u><u>\$ 114,258,544</u></u>	<u><u>\$ 115,082,585</u></u>
LIABILITIES		
Accounts Payable and Retainages	\$ 44,980	\$ 13,129
Capital Acquisition and Construction Accounts and Retainage Payable	169,482	397,089
Total Liabilities	<u>214,462</u>	<u>410,218</u>
DEFERRED INFLOWS OF RESOURCES		
Related to Installment Sale of Electric Utility	96,841,316	99,406,418
Total Deferred Inflows of Resources	<u>96,841,316</u>	<u>99,406,418</u>
NET POSITION		
Net Investment in Capital Assets	7,062,249	7,051,787
Restricted for Operations	3,000,000	3,000,000
Unrestricted	7,140,517	5,214,162
Total Net Position	<u>17,202,766</u>	<u>15,265,949</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u><u>\$ 114,258,544</u></u>	<u><u>\$ 115,082,585</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Comparative Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2023 and 2022

	2023	2022
OPERATING REVENUES:		
Wholesale Power Sales	\$ 2,016,174	\$ 2,274,149
Other Operating Income	284,247	238,926
Total Operating Revenues	<u>2,300,421</u>	<u>2,513,075</u>
OPERATING EXPENSES:		
Operations:		
Production	179,180	182,486
Administrative and General	62,441	56,564
Total Operations	<u>241,621</u>	<u>239,050</u>
Depreciation	302,276	301,806
Total Operating Expenses	<u>543,897</u>	<u>540,856</u>
Operating Income	1,756,524	1,972,219
NONOPERATING REVENUES:		
Investment Income	478,157	(61,138)
Installment Sale	2,565,103	2,539,706
Other	10	10
Total Nonoperating Revenues	<u>3,043,260</u>	<u>2,478,578</u>
Total Income before Contributions and Transfers	4,799,784	4,450,797
TRANSFERS		
Transfer to Other Funds:		
Municipal Utility Revenue Distribution	(300,000)	(300,000)
Contribution to MOA Trust Fund	(2,562,967)	(2,326,125)
Transfers from Other Funds	-	-
Total Transfers	<u>(2,862,967)</u>	<u>(2,626,125)</u>
Change in Net Position	1,936,817	1,824,672
Net Position, January 1	15,265,949	13,441,277
Net Position, December 31	<u>\$ 17,202,766</u>	<u>\$ 15,265,949</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2023 and 2022

	2023	2022
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from CEA and MEA	\$ 2,024,941	\$ 2,476,570
Payments to Vendors	(209,770)	(235,003)
Other Operating Revenue	284,247	238,926
Net Cash from Operating Activities	<u>2,099,418</u>	<u>2,480,493</u>
CASH FLOWS FROM (FOR) NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers from Other Funds	-	-
Transfers to Other Funds	(2,862,967)	(2,626,125)
Regulatory Debits	(135,767)	(581,895)
Other Non-operating Revenue	2,565,103	2,539,706
Net Cash from (for) Non-Capital and Related Financing Activities	<u>(433,631)</u>	<u>(668,314)</u>
CASH FLOWS FOR CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(312,738)	40,297
Net Cash for Capital and Related Financing Activities	<u>(312,738)</u>	<u>(487,253)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	478,157	(61,138)
Net Cash from Investing Activities	<u>478,157</u>	<u>24,828</u>
Net Increase in Cash	1,831,206	1,791,338
Cash, January 1	6,837,575	5,046,237
Cash, December 31	<u>\$ 8,668,781</u>	<u>\$ 6,837,575</u>
CASH AND CASH EQUIVALENTS		
Cash and Investments in Central Treasury	5,451,137	3,558,425
Equity in Capital Acquisition and Construction Accounts	217,644	279,150
Restricted Investments for Operations	3,000,000	3,000,000
Cash and Cash Equivalents, December 31	<u>\$ 8,668,781</u>	<u>\$ 6,837,575</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES		
Operating Income	\$ 1,756,524	\$ 1,972,219
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation	302,276	301,806
Other Revenues	-	10
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable, Net	8,767	202,411
Accounts Payable and Retainages	31,851	4,047
Net Cash from Operating Activities	<u>2,099,418</u>	<u>2,480,493</u>
Non-Cash Investing, Capital and Financing Activities		
Capital Purchases on Account	169,482	397,089
Total Noncash Investing, Capital and Financial Activities	<u>\$ 169,482</u>	<u>\$ 397,089</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUES:			
Wholesale Power Sales	\$ 1,713,716	\$ 2,016,174	\$ 302,458
Installment Sales	2,587,845	2,565,103	(22,742)
Investment Income	308,000	478,157	170,157
Other Operating Income	250,000	284,247	34,247
Other Non-operating Revenue	-	-	-
TOTAL	<u>\$ 4,859,561</u>	<u>\$ 5,343,681</u>	<u>\$ 484,120</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2023

	Authorizations	Actual	Variance With Final Budget
EXPENSES:			
Production	\$ 395,507	\$ 179,180	\$ 216,327
Administrative and General Expense	34,954	62,441	(27,487)
Depreciation	301,362	302,276	(914)
Transfer to Other Funds	2,887,845	2,862,967	24,878
TOTAL	<u>\$ 3,619,668</u>	<u>\$ 3,406,864</u>	<u>\$ 212,804</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Detail Schedule of Plant, Depreciation, Depletion and Amortization
For the Year Ended December 31, 2023

	Plant			
	Balance 1/1/23	Additions	Deletions	Balance 12/31/23
HYDROELECTRIC PLANT IN SERVICE				
Reservoirs, Dams, & Waterways	\$ 146,818	\$ -	\$ -	\$ 146,818
Structures and Improvements	7,772,800		-	7,772,800
Accessory Equipment	2,647,855	-	-	2,647,855
Miscellaneous Power Plant Equipment	292,307	20,718	-	313,025
Roads, Railroads, and Bridges	107,712	-	-	107,712
Total Hydroelectric Plant in Service	10,967,492	20,718	-	10,988,210
Construction Work in Progress	433,332	87,722	(23,309)	497,745
TOTAL PLANT	\$ 11,400,824	\$ 108,440	\$ (23,309)	\$ 11,485,955

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Detail Schedule of Plant, Depreciation, Depletion and Amortization
For the Year Ended December 31, 2023

	Accumulated Depreciation				Net Book Value Plant
	Balance 1/1/23	Additions	Deletions	Balance 12/31/23	
HYDROELECTRIC PLANT IN SERVICE					
Reservoirs, Dams, & Waterways	\$ 3,976	\$ 3,670	\$ -	\$ 7,646	\$ 139,172
Structures and Improvements	3,668,194	215,307	-	3,883,501	3,889,299
Accessory Equipment	143,579	73,875	-	217,454	2,430,401
Miscellaneous Power Plant Equipment	120,253	7,173	-	127,426	185,599
Roads, Railroads, and Bridges	15,946	2,251	-	18,197	89,515
Total Hydroelectric Plant in Service	3,951,948	302,276	-	4,254,224	6,733,986
Construction Work in Progress	-	-	-	-	497,745
TOTAL PLANT	\$ 3,951,948	\$ 302,276	\$ -	\$ 4,254,224	\$ 7,231,731

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Comparative Statements of Net Position
December 31, 2023 and 2022

	2023	2022
CURRENT ASSETS		
Cash and Investments in Central Treasury	\$ 1,739,254	\$ -
Equity in Bond and Capital Acquisition and Construction Pool	7,760,758	9,087,149
Inventories	533,340	419,808
Prepaid items and deposits	90,300	-
Total Current Assets	<u>10,123,652</u>	<u>9,506,957</u>
NONCURRENT ASSETS		
Net OPEB Asset	1,419,111	1,442,302
Capital Assets, at Cost	76,568,673	74,420,069
Less: Accumulated Depreciation	(58,929,871)	(57,877,722)
Net Capital Assets	<u>17,638,802</u>	<u>16,542,347</u>
Construction Work in Progress	<u>1,885,123</u>	<u>1,757,040</u>
Total Noncurrent Assets	<u>20,943,036</u>	<u>19,741,689</u>
Total Assets	<u>31,066,688</u>	<u>29,248,646</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows Related to Pension	241,494	282,615
Deferred Outflows Related to OPEB	96,884	136,077
Total Deferred Outflows of Resources	<u>338,378</u>	<u>418,692</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>31,405,066</u>	<u>29,667,338</u>
CURRENT LIABILITIES		
Accounts Payable and Retainages	446,865	184,300
Accrued Payroll Liabilities	152,245	160,026
Capital Acquisition and Construction Accounts and Retainage Payable	45,647	734,554
Due to Other Funds	85,000	85,000
Compensated Absences	164,877	186,763
Total Current Liabilities	<u>894,634</u>	<u>1,350,643</u>
NONCURRENT LIABILITIES		
Advance from Other Funds	765,000	850,000
Net Pension Liability	3,029,774	3,575,183
Total Noncurrent Liabilities	<u>3,794,774</u>	<u>4,425,183</u>
Total Liabilities	<u>4,689,408</u>	<u>5,775,826</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to OPEB	66,692	123,987
Total Deferred Inflows of Resources	<u>66,692</u>	<u>123,987</u>
NET POSITION		
Net Investment in Capital Assets	19,478,278	17,564,833
Unrestricted	7,170,688	6,202,692
Total Net Position	<u>26,648,966</u>	<u>23,767,525</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 31,405,066</u>	<u>\$ 29,667,338</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Comparative Statements of Revenues, Expenses, and Changes in Fund Net Position
For the Years Ended December 31, 2023 and 2022

	2023	2022
OPERATING REVENUES		
Charges for Services - Intragovernmental Billings	\$ 10,652,361	\$ 10,573,732
Total Operating Revenues	<u>10,652,361</u>	<u>10,573,732</u>
OPERATING EXPENSES		
Personnel Services	4,339,813	4,473,239
Pension and OPEB On-behalf and Pension and OPEB Expenses	(464,981)	(913,429)
Supplies	2,314,028	2,386,209
Other Services and Charges	430,369	312,216
Charges from Other Departments	2,063,317	1,831,725
Depreciation	3,777,282	3,268,242
Total Operating Expenses	<u>12,459,828</u>	<u>11,358,202</u>
Operating Loss	(1,807,467)	(784,470)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- Pension and OPEB On-behalf	34,218	(68,456)
Investment Income- Short-term Investments	543,216	(106,809)
Interest Expense	(60,563)	(38,103)
Gain(loss) on Disposition of Capital Assets	39,675	(337,292)
Other Revenue	369,473	204,061
Total Nonoperating Revenues (Expenses)	<u>926,019</u>	<u>(346,599)</u>
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	2,762,889	3,029,031
Transfers from Other Funds	1,000,000	-
Total Contributions and Transfers	<u>3,762,889</u>	<u>3,029,031</u>
Change in Net Position	2,881,441	1,897,962
Net Position, January 1	23,767,525	21,869,563
Net Position, December 31	<u>\$ 26,648,966</u>	<u>\$ 23,767,525</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2023 and 2022

	2023	2022
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 11,021,834	\$ 10,799,725
Payments to Employees	(528,866)	(883,302)
Payments to Vendors	(6,470,196)	(6,290,476)
Payments for Interfund Services Used	(2,063,317)	(1,831,725)
Net Cash from Operating Activities	<u>1,959,455</u>	<u>1,794,222</u>
CASH FLOWS FOR NON-CAPITAL FINANCING ACTIVITIES		
Intergovernmental Revenue	34,218	(68,456)
Advance to other funds	(85,000)	(85,000)
Net Cash for Non-capital Financing Activities	<u>(50,782)</u>	<u>(153,456)</u>
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(3,079,081)	(1,599,647)
Interest Payments on Interfund Loan	(60,563)	(38,103)
Capital Contributions	2,762,889	3,029,031
Transfers from Other Funds	1,000,000	-
Proceeds from the Sale or Disposition of Capital Assets	(2,662,271)	(2,979,726)
Net Cash for Capital and Related Financing Activities	<u>(2,039,026)</u>	<u>(1,588,445)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	543,216	(106,809)
Net Cash from Investing Activities	<u>543,216</u>	<u>(106,809)</u>
Net Increase in Cash	412,863	(54,488)
Cash, January 1	9,087,149	9,141,637
Cash, December 31	<u>\$ 9,500,012</u>	<u>\$ 9,087,149</u>
COMPONENTS OF CASH		
Cash and Investments in Central Treasury	\$ 1,739,254	\$ -
Equity in Bond and Capital Acquisition and Construction Pool	7,760,758	9,087,149
Cash and Cash Equivalents, December 31	<u>\$ 9,500,012</u>	<u>\$ 9,087,149</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH FROM OPERATING ACTIVITIES		
Operating Loss	\$ (1,807,467)	\$ (784,470)
Adjustments to Reconcile Operating Loss to Net Cash from Operating Activities:		
Depreciation	3,777,282	3,268,242
Other Revenues	369,473	204,061
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Inventories	(113,532)	35,413
Accounts Receivable, Net	-	21,932
Net OPEB Asset	23,191	607,315
Deferred Outflows of Resources Related to Pension	41,121	(21,335)
Deferred Outflows of Resources Related to OPEB	39,193	(90,321)
Deferred Outflows of Resources Related to Grant	-	-
Accounts Payable and Retainages	262,565	(67,654)
Accrued Payroll Liabilities	(7,781)	(5,783)
Compensated Absences	(21,886)	(32,546)
Unearned Revenue and Deposits	-	-
Net Pension Liability	(545,409)	747,782
Deferred Inflows of Resources Related to Pension	-	(1,127,504)
Deferred Inflows of Resources Related to OPEB	(57,295)	(960,910)
Net Cash from Operating Activities	<u>\$ 1,959,455</u>	<u>\$ 1,794,222</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	\$ 45,647	\$ 734,554
Total Noncash Investing, Capital, and Financing Activities	<u>\$ 45,647</u>	<u>\$ 734,554</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2023

REVENUES	Estimated	Actual	Variance With Final Budget
Intragovernmental Billings	\$ 10,555,234	\$ 10,652,361	\$ 97,127
Intergovernmental Revenue- Pension and OPEB On-behalf	-	34,218	34,218
Capital Contributions	-	2,762,889	2,762,889
Investment Income	280,000	543,216	263,216
Gain (Loss) on Disposition of Capital Assets	125,000	39,675	(85,325)
Transfers from Other Funds	1,000,000	1,000,000	-
Other Revenue	150,600	369,473	218,873
TOTAL	\$ 12,110,834	\$ 15,401,832	\$ 3,290,998

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2023

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 4,414,314	\$ 4,339,813	\$ 74,501
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	(464,981)	464,981
Supplies	2,278,886	2,314,028	(35,142)
Other Services and Charges	550,678	430,369	120,309
Transfers to Other Funds	90,300	-	90,300
Charges from Other Departments	2,289,591	2,063,317	226,274
Interest Expense	-	60,563	(60,563)
Depreciation	6,663,744	3,777,282	2,886,462
TOTAL	\$ 16,287,513	\$ 12,520,391	\$ 3,767,122

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Equipment Maintenance Capital Assets and Depreciation
December 31, 2023

	Capital Assets			
	Balance 1/1/22	Additions	Retirements	Balance 12/31/23
CAPITAL ASSETS				
Land	\$ 3,105,964	\$ -	\$ -	\$ 3,105,964
Buildings	3,111,272	-	-	3,111,272
Building Improvements	399,670	-	-	399,670
Vehicles	50,972,672	3,596,580	(2,522,109)	52,047,143
Machinery and Equipment	16,647,162	1,338,100	(278,326)	17,706,936
Office Equipment	183,329	20,047	(5,688)	197,688
Total Capital Assets	74,420,069	4,954,727	(2,806,123)	76,568,673
Capital Acquisitions in Progress	1,757,040	2,299,874	(2,171,791)	1,885,123
TOTAL	\$ 76,177,109	\$ 7,254,601	\$ (4,977,914)	\$ 78,453,796

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Equipment Maintenance Capital Assets and Depreciation
December 31, 2023

	Accumulated Depreciation				Net Book Value of Capital Assets
	Balance 1/1/22	Additions	Retirements	Balance 12/31/23	
CAPITAL ASSETS					
Land	\$ -	\$ -	\$ -	\$ -	\$ 3,105,964
Buildings	942,742	98,060	-	1,040,802	2,070,470
Building Improvements	91,035	13,322	-	104,357	295,313
Vehicles	45,141,315	2,003,735	(2,445,747)	44,699,303	7,347,840
Machinery and Equipment	11,519,301	1,661,831	(273,698)	12,907,434	4,799,502
Office Equipment	183,329	334	(5,688)	177,975	19,713
Total Capital Assets	57,877,722	3,777,282	(2,725,133)	58,929,871	17,638,802
Capital Acquisitions in Progress	-	-	-	-	1,885,123
TOTAL	\$ 57,877,722	\$ 3,777,282	\$ (2,725,133)	\$ 58,929,871	\$ 19,523,925

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Net Position
December 31, 2023 and 2022

	2023	2022
CURRENT ASSETS		
Cash and Investments in central treasury	\$ 1,346,533	\$ 8,643.00
Misc. Accounts Receivables	-	27,277
Prepaid Items and Deposits	694,869	1,824,463
Total Current Assets	<u>2,041,402</u>	<u>1,869,026</u>
NONCURRENT ASSETS		
Net OPEB Asset	4,932,655	4,305,412
Capital Assets, at Cost	93,400,142	98,887,329
SBITAs right to Use Assets, less Amortization \$1,240,338	3,576,462	-
Less: Accumulated Depreciation and Amortization	<u>(60,947,506)</u>	<u>(57,302,774)</u>
Net Capital Assets	36,029,098	41,584,555
Capital Acquisitions in Progress	-	985,283
Total Noncurrent Assets	<u>40,961,753</u>	<u>46,875,250</u>
Total Assets	<u>43,003,155</u>	<u>48,744,276</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows related to Pension	839,403	843,634
Deferred Outflows related to OPEB	<u>336,758</u>	<u>406,204</u>
Total Deferred Outflows of Resources	<u>1,176,161</u>	<u>1,249,838</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>44,179,316</u>	<u>49,994,114</u>
CURRENT LIABILITIES		
Accounts Payable and Retainages	715,117	1,754,901
Accrued Payroll Liabilities	387,446	366,575
Capital Acquisition and Construction Accounts and Retainage Payable	98,768	244,448
Compensated Absences	618,113	557,181
Due to Area Wide General Fund	-	-
Accrued Interest Payable	55,432	100,577
SBITAs payable, current Portion	1,082,593	-
Long-Term Obligations Maturing Within One Year	<u>5,137,634</u>	<u>7,399,580</u>
Total Current Liabilities	<u>8,095,103</u>	<u>10,423,262</u>
NONCURRENT LIABILITIES		
Compensated Absences Payable	159,249	274,291
Advance from other funds	30,244,058	27,217,783
Net Pension Obligation	10,531,119	10,672,272
SBITAs payable	2,333,303	-
Direct financing agreements	<u>2,751,912</u>	<u>7,521,027</u>
Total Noncurrent Liabilities	<u>46,019,641</u>	<u>45,685,373</u>
Total Liabilities	<u>54,114,744</u>	<u>56,108,635</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows related to Pension	-	-
Deferred Inflows related to OPEB	<u>231,814</u>	<u>370,112</u>
Total Deferred Inflows of Resources	<u>231,814</u>	<u>370,112</u>
NET POSITION		
Net Invested in Capital Assets	24,624,888	27,404,783
Unrestricted (Deficit)	<u>(34,792,130)</u>	<u>(33,898,059)</u>
Total Net Position	<u>(10,167,242)</u>	<u>(6,493,276)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 44,179,316</u>	<u>\$ 49,985,471</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Revenues, Expenses, and Changes in Net Position (Deficit)
For the Years Ended December 31, 2023 and 2022

	2023	2022
OPERATING REVENUES		
Charges for Sales and Services - Intergovernmental Billings	\$ 27,360,577	\$ 26,505,671
Total Operating Revenues	<u>27,360,577</u>	<u>26,505,671</u>
OPERATING EXPENSES		
Personnel Services	10,785,337	10,546,953
Pension and OPEB On-behalf and Pension and OPEB Expenses	(714,078)	787,252
Supplies	74,068	123,324
Other Services and Charges	6,756,088	7,235,923
Charges from Other Departments	841,628	827,109
Depreciation and Amortization:	10,689,712	10,125,274
Total Operating Expenses	<u>28,432,755</u>	<u>29,645,835</u>
Operating Loss	(1,072,178)	(3,140,164)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- Pension and OPEB On-behalf	118,939	(204,346)
Investment Loss- Short-term Investments	(1,708,079)	(1,104,682)
Other Revenue	27,038	-
Interest on Long-term Obligations	(297,528)	(480,399)
Interest on SBITA payable	(226,304)	-
Cost of Issuance	(10,000)	(11,000)
Loss on Disposition of Capital Assets	(74,624)	(116,443)
Total Nonoperating Revenues (Expenses)	<u>(2,170,558)</u>	<u>(1,916,870)</u>
Income (loss) before capital contributions and transfers	(3,242,736)	(5,057,034)
TRANSFERS		
Transfers of capital assets to governmental activities	(1,371,104)	(5,611,685)
Transfers to Other Funds	(12,416)	(90,348)
Transfers from Other Funds	952,290	1,395,814
Total Transfers	<u>(431,230)</u>	<u>(4,306,219)</u>
Change in Net Position	(3,673,966)	(9,363,253)
Net Position (Deficit), January 1	<u>(6,493,276)</u>	<u>2,869,977</u>
Net Position, December 31	<u>\$ (10,167,242)</u>	<u>\$ (6,493,276)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2023 and 2022

	2023	2022
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 27,387,854	\$ 26,478,395
Payments to Employees	(10,937,515)	(10,278,854)
Payments to Vendors	(6,713,308)	(7,235,983)
Payments for Interfund Services Used	(841,628)	(827,109)
Net Cash Provided from Operating Activities	<u>8,895,403</u>	<u>8,136,449</u>
CASH FLOWS FROM (FOR) NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Advances from other funds	3,026,275	-
Due to Other Funds	-	2,072,744
Intergovernmental Revenue	118,939	(204,346)
Transfers from Other Funds	-	1,395,814
Transfers to Other Funds	(12,416)	(90,348)
Net Cash from Non-Capital and Related Financing Activities	<u>3,132,798</u>	<u>3,173,864</u>
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(7,399,580)	(8,121,513)
Interest Payments on Long-Term Obligations	(352,673)	(532,475)
Interest Payments on SBITA	(226,304)	-
Principal Payments on SBITA	(1,400,904)	-
Transfers from Other Funds	952,290	-
Acquisition and Construction of Capital Assets	(848,957)	(2,367,700)
Proceeds from Issuance of Debt	368,520	824,700
Proceeds (loss) from Sale or Disposition of Capital Assets	(74,624)	-
Net Cash for Capital and Related Financing Activities	<u>(8,982,232)</u>	<u>(10,196,988)</u>
CASH FLOWS FOR INVESTING ACTIVITIES		
Investment Loss	(1,708,079)	(1,104,682)
Net Cash for Investing Activities	<u>(1,708,079)</u>	<u>(1,104,682)</u>
Net Increase (Decrease) in Cash	1,337,890	8,643
Cash, January 1	8,643	-
Cash, December 31	<u>\$ 1,346,533</u>	<u>\$ 8,643</u>
COMPONENTS OF CASH		
Cash and Investments in Cental Treasury	\$ 1,346,533	\$ 8,643
Cash and Cash Equivalents, December 31	<u>\$ 1,346,533</u>	<u>\$ 8,643</u>
RECONCILIATION OF OPERATING INCOME TO CASH FROM OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (1,072,178)	\$ (3,140,164)
Adjustments to Reconcile Operating Income to Net Cash Provided from Operating Activities:		
Depreciation and Amortization	10,689,712	10,125,274
Other Revenue	27,038	(11,000)
Changes in Assets, Deferred Outflows and Inflows, and Liabilities Which Increase		
(Decrease) Cash:		
Net OPEB Asset	(627,243)	(871,342)
Accounts receivable - net	27,277	(27,277)
Prepaid Items and Deposits	1,129,594	27,477
Deferred Outflows of Resources Related to Pensions	4,231	(405,867)
Deferred Outflows of Resources Related to OPEB	69,446	(329,542)
Accounts Payable and Retainages	(1,039,784)	106,788
Accrued Payroll Liabilities	20,871	(23,880)
Compensated Absences	(54,110)	87,633
Net Pension Liability	(141,153)	5,935,048
Deferred Inflows of Resources Related to Pensions	-	(1,889,099)
Deferred Inflows of Resources Related to OPEB	(138,298)	(1,447,600)
Total Cash from Operating Activities	<u>\$ 8,895,403</u>	<u>\$ 8,136,449</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	\$ 98,768	\$ 244,448
Total Non-Cash Investing, Capital, and Financing Activities	<u>\$ 98,768</u>	<u>\$ 244,448</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2023

REVENUES	Estimated	Actual	Final Budget
Intergovernmental Billings	\$ 30,058,641	\$ 27,360,577	\$ (2,698,064)
Investment Loss - Short-Term Investments	(1,723,000)	(1,708,079)	14,921
Intergovernmental Revenue- Pension and OPEB On-behalf	-	118,939	118,939
Other Revenue	-	27,038	27,038
Transfers from Other Funds	-	952,290	952,290
TOTAL	\$ 28,335,641	\$ 26,750,765	\$ (1,584,876)

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2023

EXPENSES	Authorizations	Actual	Final Budget
Personnel Services	\$ 11,781,877	\$ 10,785,337	\$ (996,540)
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	(714,078)	(714,078)
Supplies	40,760	74,068	33,308
Other Services and Charges	9,284,676	6,756,088	(2,528,588)
Charges from Other Departments	835,658	841,628	5,970
Depreciation and Amortization	9,746,409	10,689,712	943,303
Interest on Long-Term Obligations	484,208	297,528	(186,680)
Interest on SBITA payable	226,305	226,304	(1)
Cost of Issuance	11,500	10,000	(1,500)
Loss on Disposition of Capital Assets	-	74,624	74,624
Transfers of capital assets to governmental activities	-	1,371,104	1,371,104
Transfers to Other funds	12,416	12,416	-
TOTAL	\$ 32,423,809	\$ 30,424,731	\$ (1,999,078)

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Net Position
For the Year Ended December 31, 2023

	Property and Equipment				
	Balance 1/1/23	Additions	Retirements	Transfers	Balance 12/31/23
CAPITAL ASSETS					
Computer Equipment	\$ 18,424,410	\$ 392,079	\$ (5,792,311)	\$ (7,906)	\$ 13,016,272
Machinery and Equipment	75,409	-	(35,929)	-	39,480
Office Furniture and Fixtures	43,119	-	(43,119)	-	-
Intangible Assets	80,344,390	1,371,104	-	(1,371,104)	80,344,390
SBITA right to use assets	-	4,816,800	-	-	4,816,800
Total Capital Assets	98,887,328	6,579,983	(5,871,359)	(1,379,010)	98,216,942
Capital Acquisitions in Progress	985,283	777,901	(1,763,184)	-	-
TOTAL	\$ 99,872,611	\$ 7,357,884	\$ (7,634,543)	\$ (1,379,010)	\$ 98,216,942

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Property and Equipment, Depreciation and Amortization
For the Year Ended December 31, 2023

	Accumulated Depreciation and Amortization				Net Book Value of Assets Property & Equipment
	Balance 1/1/23	Additions	Retirements	Balance 12/31/23	
CAPITAL ASSETS					
Computer Equipment	\$ 15,170,676	\$ 1,411,247	\$ (5,725,594)	\$ 10,856,329	\$ 2,159,943
Machinery and Equipment	61,095	3,687	(35,929)	28,853	10,627
Office Furniture and Fixtures	43,119	-	(43,119)	-	-
Intangible Assets	42,027,885	8,034,439	-	50,062,324	30,282,066
SBITA right to use assets	-	1,240,338	-	1,240,338	3,576,462
Total Capital Assets	57,302,775	10,689,711	(5,804,642)	62,187,844	36,029,098
Capital Acquisitions in Progress	-	-	-	-	-
TOTAL	\$ 57,302,775	\$ 10,689,711	\$ (5,804,642)	\$ 62,187,844	\$ 36,029,098

MUNICIPALITY OF ANCHORAGE, ALASKA
General Liability and Workers' Compensation Fund
Comparative Statements of Net Deficit
For the Years Ended December 31, 2023 and 2022

	2023	2022
CURRENT ASSETS		
Cash and Investments in Cental Treasury	\$ 11,366,626	\$ 11,415,426
Accounts Receivable, Net	14,566	16,793
Prepaid Items and Deposits	1,135,136	917,926
Total Current Assets	<u>12,516,328</u>	<u>12,350,145</u>
NONCURRENT ASSETS		
Advances to Other Funds	5,792,251	6,136,651
Capital Assets, at cost	7,626	-
Less: Accumulated Depreciation	(508)	-
Net capital Assets	<u>7,118</u>	<u>-</u>
Net OPEB Asset	159,571	155,662
Total Noncurrent Assets	<u>5,958,940</u>	<u>6,292,313</u>
Total Assets	<u>18,475,268</u>	<u>18,642,458</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows Related to Pension	27,155	30,502
Deferred Outflows Related to OPEB	10,894	14,686
Total Deferred Outflows of Resources	<u>38,049</u>	<u>45,188</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>18,513,317</u>	<u>18,687,646</u>
CURRENT LIABILITIES		
Accounts Payable and Retainages	2,224	194,868
Accrued Payroll Liabilities	18,509	10,474
Compensated Absences	35,848	35,100
Claims Payable	18,177,493	19,582,520
Claims Incurred but Not Reported	4,807,331	3,942,899
Total Current Liabilities	<u>23,041,405</u>	<u>23,765,861</u>
NON-CURRENT LIABILITIES		
Compensated Absences	212	961
Claims Incurred but Not Reported	10,127,695	8,309,072
Net Pension Liability	340,681	385,856
Total Noncurrent Liabilities	<u>10,468,588</u>	<u>8,695,889</u>
Total Liabilities	<u>33,509,993</u>	<u>32,461,750</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Pension	-	-
Deferred Inflows Related to OPEB	7,499	13,381
Total Deferred Inflows of Resources	<u>7,499</u>	<u>13,381</u>
NET DEFICIT		
Net Investment in Capital Assets	7,118	-
Unrestricted	(15,011,293)	(13,787,485)
Total Net Deficit	<u>(15,004,175)</u>	<u>(13,787,485)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET DEFICIT	<u>\$ 18,513,317</u>	<u>\$ 18,687,646</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
General Liability and Workers' Compensation Fund
Comparative Statements of Revenues, Expenses and Changes in Net Deficit
For the Years Ended December 31, 2023 and 2022

	2023	2022
OPERATING REVENUES		
Premium Revenue	\$ 12,249,015	\$ 11,975,152
Other Revenue	8,955	5,166
Total Operating Revenues	<u>12,257,970</u>	<u>11,980,318</u>
OPERATING EXPENSES		
Personnel Services	496,467	474,023
Pension and OPEB On-behalf and Pension and OPEB Expenses	(43,979)	(86,050)
Supplies	8,818	4,213
Services and Charges:		
Insurance Premiums	2,143,408	2,520,592
Claims and Processing Fees Net of Change in Estimated but Not Reported	10,461,188	11,609,207
Professional Services	33,409	29,899
Other	234,766	436,006
Total Services and Charges	<u>12,872,771</u>	<u>14,595,704</u>
Charges from Other Departments	1,057,066	1,317,738
Depreciation	508	-
Total Operating Expenses	<u>14,391,651</u>	<u>16,305,628</u>
Operating Loss	(2,133,681)	(4,325,310)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- Pension and OPEB On-behalf	3,848	(7,388)
Investment Income (Loss)	913,143	(28,176)
Total Nonoperating Revenues	<u>916,991</u>	<u>(35,564)</u>
Change in Net Deficit	(1,216,690)	(4,360,874)
Net Deficit, January 1	<u>(13,787,485)</u>	<u>(9,426,611)</u>
Net Deficit, December 31	<u>\$ (15,004,175)</u>	<u>\$ (13,787,485)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
General Liability and Workers' Compensation Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2023 and 2022

	2023	2022
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 12,260,197	\$ 11,980,319
Payments to Employees	(492,281)	(473,751)
Payments to Vendors	(12,013,415)	(11,363,372)
Payments for Intefund Services Used	(1,057,066)	(1,317,738)
Net Cash for Operating Activities	<u>(1,302,565)</u>	<u>(1,174,542)</u>
CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Advances to Other Funds	344,400	(325,138)
Intergovernmental Revenue	3,848	(7,388)
Net Cash from Non-Capital Financing Activities	<u>348,248</u>	<u>(332,526)</u>
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	-	-
Acquisition and Construction of Capital Assets	(7,626)	-
Net Cash Provided by Capital and Related Financing Activities	<u>(7,626)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	913,143	(28,176)
Net Cash from Investing Activities	<u>913,143</u>	<u>(28,176)</u>
Net Increase (Decrease) in Cash	(48,800)	(1,535,244)
Cash, January 1	11,415,426	12,950,670
Cash, December 31	<u>\$ 11,366,626</u>	<u>\$ 11,415,426</u>
COMPONENTS OF CASH		
Cash and Investments in Cental Treasury	\$ 11,366,626	\$ 11,415,426
Cash and Cash Equivalents, December 31	<u>\$ 11,366,626</u>	<u>\$ 11,415,426</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH FOR OPERATING ACTIVITIES		
Operating Loss	\$ (2,133,681)	\$ (4,325,310)
Adjustments to Reconcile Operating Loss to Net Cash for Operating Activities:		
Depreciation	508	-
Pension and OPEB Relief- Noncash Expense	-	-
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable, Net	2,227	-
Net OPEB Asset	(3,909)	55,971
Prepaid Items and Deposits	(217,210)	(132,866)
Deferred Outflows of Resources Related to Pensions	3,347	(3,524)
Deferred Outflows of Resources Related to OPEB	3,792	(9,962)
Accounts Payable and Retainages	(192,644)	194,860
Payroll Liabilities Payable	8,035	(3,470)
Compensated Absences	(1)	(3,646)
Claims Payable	(1,405,027)	2,317,957
Claims Incurred but Not Reported	2,683,055	856,595
Net Pension Liability	(45,175)	93,913
Net OPEB Liability	-	-
Deferred Inflows of Resources Related to Pensions	-	(116,420)
Deferred Inflows of Resources Related to OPEB	(5,882)	(98,640)
Net Cash for Operating Activities	<u>\$ (1,302,565)</u>	<u>\$ (1,174,542)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
General Liability and Workers' Compensation Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2023

	Estimated	Actual	Variance With Final Budget
REVENUES			
Intragovernmental Billings	\$ 12,450,962	\$ 12,249,015	\$ (201,947)
Intergovernmental Revenue- Pension and OPEB On-behalf	-	3,848	3,848
Investment Income	793,000	913,143	120,143
Other Revenue	1,000	8,955	7,955
TOTAL	\$ 13,244,962	\$ 13,174,961	\$ (70,001)

MUNICIPALITY OF ANCHORAGE, ALASKA
General Liability and Workers' Compensation Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2023

	Authorizations	Actual	Variance With Final Budget
EXPENSES			
Personnel Services	\$ 551,074	\$ 496,467	\$ 54,607
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	(43,979)	43,979
Supplies	4,500	8,818	(4,318)
Insurance Premiums	3,245,500	2,143,408	1,102,092
Claims and Processing Fees	8,436,278	10,461,188	(2,024,910)
Professional Services	38,000	33,409	4,591
Other Services and Charges	287,353	234,766	52,587
Depreciation	-	508	(508)
Charges from Other Departments	1,604,087	1,057,066	547,021
TOTAL	\$ 14,166,792	\$ 14,391,651	\$ (224,859)

MUNICIPALITY OF ANCHORAGE, ALASKA
Medical and Dental Self Insurance Fund
Comparative Statements of Net Position
December 31, 2023 and 2022

	2023	2022
CURRENT ASSETS		
Cash and Investments in Cental Treasury	\$ 40,798,568	\$ 36,857,715
Misc Accounts Receivable	1,208,958	1,064,254
Total Current Assets	<u>42,007,526</u>	<u>37,921,969</u>
NONCURRENT ASSETS		
Advances to Other Funds	46,060	67,911
Total Noncurrent Assets	<u>46,060</u>	<u>67,911</u>
TOTAL ASSETS	<u><u>42,053,586</u></u>	<u><u>37,989,880</u></u>
CURRENT LIABILITIES		
Accounts Payable and Retainages	1,405,129	367,951
Accrued Payroll Liabilities	6,327	4,180
Compensated Absences	12,396	16,673
Claims Payable	-	1,195,879
Claims Incurred but Not Reported	5,365,000	5,812,497
Total Current Liabilities	<u>6,788,852</u>	<u>7,397,180</u>
NONCURRENT LIABILITIES		
Compensated Absences	23,960	16,004
Total Noncurrent Liabilities	<u>23,960</u>	<u>16,004</u>
Total Liabilities	<u>6,812,812</u>	<u>7,413,184</u>
NET POSITION		
Unrestricted	35,240,774	30,576,696
Total Net Position	<u>35,240,774</u>	<u>30,576,696</u>
TOTAL LIABILITIES AND NET POSITION	<u><u>\$ 42,053,586</u></u>	<u><u>\$ 37,989,880</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Medical and Dental Self Insurance Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2023 and 2022

	2023	2022
OPERATING REVENUES		
Premium Revenue	\$ 52,526,026	\$ 52,813,471
Miscellaneous	102,515	157,217
Total Operating Revenues	<u>52,628,541</u>	<u>52,970,688</u>
OPERATING EXPENSES		
Personnel Services	338,427	305,575
Supplies	49	-
Medical and Dental Claims Net of Change in Estimated but Not Reported	46,559,856	48,575,385
Professional Services	1,156,960	1,137,656
Other Services and Charges	2,573,834	2,174,658
Charges from Other Departments	665	7,980
Total Operating Expenses	<u>50,629,791</u>	<u>52,201,254</u>
Operating Income	1,998,750	769,434
NONOPERATING REVENUES (EXPENSES)		
Investment Income (Expenses)	2,665,328	(616,086)
Total Nonoperating Revenues	<u>2,665,328</u>	<u>(616,086)</u>
Change in Net Position	4,664,078	153,348
Net Position, January 1	30,576,696	30,423,348
Net Position, December 31	<u><u>\$ 35,240,774</u></u>	<u><u>\$ 30,576,696</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Medical and Dental Self Insurance Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2023 and 2022

	2023	2022
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 52,483,837	\$ 51,906,434
Payments to Employees	(332,601)	(329,126)
Payments to Vendors	(50,896,897)	(50,867,562)
Payments for Interfund Services Used	(665)	(7,980)
Net Cash from Operating Activities	<u>1,253,674</u>	<u>701,766</u>
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Advance to Other Funds	<u>21,851</u>	<u>23,684</u>
Net Cash from Non-Capital and Related Financing Activities	<u>21,851</u>	<u>23,684</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	<u>2,665,328</u>	<u>(616,086)</u>
Net Cash from Investing Activities	<u>2,665,328</u>	<u>(616,086)</u>
Net Increase in Cash	3,940,853	109,364
Cash, January 1	36,857,715	36,748,351
Cash, December 31	<u>\$ 40,798,568</u>	<u>\$ 36,857,715</u>
COMPONENTS OF CASH		
Cash and Investments in Cental Treasury	\$ 40,798,568	\$ 36,857,715
Cash and Cash Equivalents, December 31	<u>\$ 40,798,568</u>	<u>\$ 36,857,715</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES		
Operating Income	\$ 1,998,750	\$ 769,434
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Misc Accts Receivable	(144,704)	(1,064,254)
Accounts Payable and Retainages	1,037,178	139,170
Accrued Payroll Liabilities	2,147	(8,634)
Compensated Absences	3,679	(14,917)
Claims Payable	(1,195,879)	155,794
Claims Incurred but not Reported	(447,497)	725,173
Net Cash from Operating Activities	<u>\$ 1,253,674</u>	<u>\$ 701,766</u>

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

Fiscal Year	General Property	Motor Vehicle Registration	Hotel/ Motel	Excise on Tobacco	Excise on Marijuana ⁽³⁾	Excise on Alcohol ⁽⁵⁾	Excise on Fuel Products ⁽⁴⁾	E911 Surcharge ⁽²⁾	Penalties and Interest	Other ⁽¹⁾	Total
2014	494,994,945	11,818,369	24,936,211	21,926,133	-	-	-	6,766,679	2,808,100	5,840,906	569,091,343
2015	507,254,110	11,712,417	25,986,940	24,081,507	-	-	-	6,378,754	2,764,394	6,004,335	584,182,457
2016	524,228,262	11,485,431	24,836,967	22,270,476	19,884	-	-	6,558,506	2,632,050	6,251,669	598,283,245
2017	556,157,353	11,082,632	25,597,388	20,376,831	1,262,866	-	-	7,930,788	2,586,660	6,461,801	631,456,319
2018	547,284,984	10,255,498	27,618,716	19,995,191	3,057,876	-	11,672,010	7,906,670	2,955,878	6,986,441	637,733,264
2019	555,793,768	10,825,678	30,820,525	19,849,332	4,041,331	-	13,435,158	7,591,488	2,823,449	7,345,110	652,525,839
2020	580,145,306	10,895,112	12,645,465	19,101,324	5,269,900	-	11,693,166	8,004,789	2,576,605	3,239,055	653,570,722
2021	611,769,981	10,492,568	29,023,408	20,227,922	5,731,646	13,849,323	12,174,995	7,522,495	4,080,507	7,680,321	722,553,166
2022	598,985,667	11,083,990	39,797,520	20,986,097	5,798,413	15,897,456	11,986,348	8,015,895	4,146,167	12,781,190	729,478,743
2023	603,788,200	10,689,667	43,290,092	20,695,515	5,835,085	16,170,601	14,398,632	8,060,562	4,379,974	10,818,848	738,127,176

Notes:

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

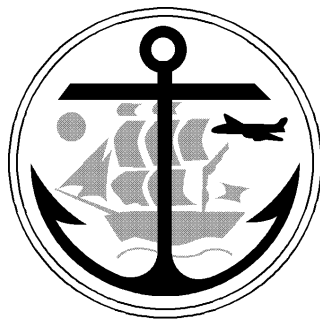
⁽²⁾ E911 Surcharge Revenue created in 2014, was previously recognized in the Fire Service Area and Anchorage Metropolitan Police Service Area Funds.

⁽³⁾ Excise on Marijuana Revenue created in 2016.

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

⁽⁵⁾ Excise on Alcohol Products Revenue created in 2021.

Source: Municipality of Anchorage, Finance Department.



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MUNICIPALITY OF ANCHORAGE, ALASKA
Summary of Debt Service Requirements to Maturity
December 31, 2023

Year	Areawide G.O. Bonds	Fire, Police, Economic & Community Development G.O. Bonds	Roads & Drainage G.O. Bonds	General Funds Notes & Contracts	General Government Revenue Bonds
2024	\$ 3,781,145	\$ 7,118,692	\$ 44,640,563	\$ 7,903,023	\$ 6,953,950
2025	3,591,834	6,864,551	41,029,795	7,992,225	7,032,950
2026	3,261,099	6,457,718	34,547,931	7,987,543	7,119,450
2027	3,261,521	6,458,583	34,552,855	7,775,963	7,287,450
2028	2,854,109	5,945,539	30,953,694	7,507,853	7,282,200
2029	2,731,727	5,074,576	27,351,097	7,226,268	7,286,450
2030	2,732,371	5,074,852	27,356,319	7,103,570	7,279,200
2031	2,372,824	4,687,260	24,570,436	6,893,464	7,280,450
2032	2,271,774	4,664,533	22,935,033	6,776,331	7,284,200
2033	2,202,053	4,516,388	21,225,970	1,360,059	7,284,700
2034	2,175,334	4,586,221	21,345,746	1,360,059	7,283,050
2035	2,075,049	4,374,460	18,902,604	1,360,059	6,984,200
2036	2,008,358	3,610,116	15,952,645	1,360,059	6,985,400
2037	2,007,971	3,362,129	14,228,225	1,360,059	6,987,000
2038	2,008,604	3,362,987	14,232,434	1,360,059	6,983,600
2039	1,640,814	2,253,394	10,946,118	1,360,059	-
2040	1,507,054	1,682,866	9,265,154	1,360,059	-
2041	1,205,418	1,442,446	6,718,536	1,360,059	-
2042	848,723	870,683	4,125,394	1,360,059	-
2043	-	-	-	1,360,059	-
2044	-	-	-	1,360,059	-
2045	-	-	-	1,360,059	-
2046	-	-	-	1,360,059	-
2047	-	-	-	1,360,059	-
2048	-	-	-	1,360,066	-
2049	-	-	-	-	-
2050	-	-	-	-	-
2051	-	-	-	-	-
2052	-	-	-	-	-
2053	-	-	-	-	-
2054	-	-	-	-	-
2055	-	-	-	-	-
2056	-	-	-	-	-
2057	-	-	-	-	-
2058	-	-	-	-	-
2059	-	-	-	-	-
2060	-	-	-	-	-
2061	-	-	-	-	-
2062	-	-	-	-	-
TOTAL	<u>\$ 44,537,780</u>	<u>\$ 82,407,994</u>	<u>\$ 424,880,549</u>	<u>\$ 88,927,183</u>	<u>\$ 107,314,250</u>

TABLE X-2
(Continued)

MUNICIPALITY OF ANCHORAGE, ALASKA
Summary of Debt Service Requirements to Maturity
December 31, 2023

Year	Internal Service Funds Notes & Contracts	Enterprise Funds Bonds, Loans Contracts	Total Primary Government	Anchorage School District Bonds	Total Reporting Entity
2024	\$ 5,312,741	\$ 50,490,463	\$ 126,200,576	\$ 61,780,153	\$ 187,980,729
2025	1,728,308	118,138,219	186,377,882	51,801,311	238,179,193
2026	464,561	49,334,723	109,173,024	41,786,109	150,959,133
2027	226,341	48,811,567	108,374,280	41,784,459	150,158,739
2028	226,340	46,199,150	100,968,884	38,385,860	139,354,744
2029	182,344	44,267,933	94,120,394	33,374,063	127,494,457
2030	103,760	41,329,727	90,979,798	31,511,659	122,491,457
2031	-	39,018,317	84,822,751	30,237,985	115,060,736
2032	-	35,957,546	79,889,416	30,234,186	110,123,602
2033	-	33,365,994	69,955,163	30,228,240	100,183,403
2034	-	32,981,356	69,731,766	29,234,258	98,966,024
2035	-	32,527,345	66,223,717	26,435,115	92,658,832
2036	-	31,776,761	61,693,339	22,273,075	83,966,414
2037	-	30,851,053	58,796,436	16,868,175	75,664,611
2038	-	18,280,747	46,228,431	15,343,900	61,572,331
2039	-	17,460,602	33,660,986	15,352,675	49,013,661
2040	-	16,634,404	30,449,538	10,014,106	40,463,644
2041	-	14,990,568	25,717,027	5,681,300	31,398,327
2042	-	14,030,806	21,235,665	5,680,200	26,915,865
2043	-	13,412,463	14,772,522	-	14,772,522
2044	-	12,366,456	13,726,515	-	13,726,515
2045	-	12,357,106	13,717,165	-	13,717,165
2046	-	12,361,200	13,721,259	-	13,721,259
2047	-	12,358,600	13,718,659	-	13,718,659
2048	-	10,418,652	11,778,718	-	11,778,718
2049	-	10,412,700	10,412,700	-	10,412,700
2050	-	10,413,200	10,413,200	-	10,413,200
2051	-	6,349,250	6,349,250	-	6,349,250
2052	-	6,348,450	6,348,450	-	6,348,450
2053	-	6,347,050	6,347,050	-	6,347,050
2054	-	6,347,288	6,347,288	-	6,347,288
2055	-	6,347,025	6,347,025	-	6,347,025
2056	-	6,345,738	6,345,738	-	6,345,738
2057	-	6,347,900	6,347,900	-	6,347,900
2058	-	6,347,725	6,347,725	-	6,347,725
2059	-	6,344,688	6,344,688	-	6,344,688
2060	-	6,348,263	6,348,263	-	6,348,263
2061	-	6,347,400	6,347,400	-	6,347,400
2062	-	6,346,575	6,346,575	-	6,346,575
TOTAL	\$ 8,244,395	\$ 886,715,008	\$ 1,643,027,157	\$ 538,006,829	\$ 2,181,033,986

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide General Obligation Bonds
Debt Service Requirements to Maturity
December 31, 2023

Year	Principal	Interest	Total
2024	\$ 2,379,134	\$ 1,402,011	\$ 3,781,145
2025	2,304,373	1,287,461	3,591,834
2026	2,085,516	1,175,583	3,261,099
2027	2,184,463	1,077,058	3,261,521
2028	1,880,610	973,498	2,854,109
2029	1,835,964	895,763	2,731,727
2030	1,921,228	811,143	2,732,371
2031	1,641,531	731,292	2,372,824
2032	1,611,636	660,138	2,271,774
2033	1,608,961	593,093	2,202,053
2034	1,643,718	531,617	2,175,334
2035	1,609,410	465,639	2,075,049
2036	1,609,545	398,813	2,008,358
2037	1,679,197	328,774	2,007,971
2038	1,754,527	254,077	2,008,604
2039	1,462,779	178,035	1,640,814
2040	1,381,482	125,572	1,507,054
2041	1,127,668	77,750	1,205,418
2042	816,080	32,643	848,723
TOTAL	<u>\$ 32,537,821</u>	<u>\$ 11,999,959</u>	<u>\$ 44,537,780</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Fire, Police, Economic and Community Development General Obligation Bonds
 Debt Service Requirements to Maturity
 December 31, 2023

Year	Fire		Police		Economic and Community Development		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2024	\$ 1,810,880	\$ 772,547	\$ 769,249	\$ 626,322	\$ 1,983,175	\$ 1,156,519	\$ 7,118,692
2025	1,741,546	688,807	751,569	590,800	2,024,870	1,066,958	6,864,551
2026	1,616,318	606,989	690,648	554,576	2,015,141	974,046	6,457,718
2027	1,691,222	532,401	725,115	520,363	2,107,872	881,610	6,458,583
2028	1,376,680	454,095	838,209	484,405	2,007,752	784,399	5,945,539
2029	1,086,769	412,143	745,742	454,765	1,656,508	718,650	5,074,576
2030	1,130,147	368,987	780,239	420,642	1,722,927	651,910	5,074,852
2031	982,969	328,244	815,916	384,114	1,588,012	588,006	4,687,260
2032	1,011,300	291,367	838,793	346,572	1,650,638	525,862	4,664,533
2033	984,288	255,448	876,727	308,430	1,627,099	464,395	4,516,388
2034	1,022,881	221,841	937,506	272,222	1,727,774	403,997	4,586,221
2035	972,627	181,893	978,892	231,195	1,675,989	333,863	4,374,460
2036	747,439	142,019	895,805	188,963	1,370,066	265,825	3,610,116
2037	779,512	109,763	888,940	148,916	1,228,776	206,222	3,362,129
2038	814,065	75,410	928,644	109,237	1,282,081	153,551	3,362,987
2039	464,869	40,787	577,122	68,584	1,002,541	99,490	2,253,394
2040	347,528	26,619	526,931	47,525	665,076	69,186	1,682,866
2041	228,122	15,925	517,601	27,180	609,046	44,573	1,442,446
2042	170,003	6,800	161,907	6,476	505,285	20,211	870,683
TOTAL	<u>\$ 18,979,162</u>	<u>\$ 5,532,085</u>	<u>\$ 14,245,555</u>	<u>\$ 5,791,290</u>	<u>\$ 28,450,628</u>	<u>\$ 9,409,274</u>	<u>\$ 82,407,994</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage General Obligation Bonds
Debt Service Requirements to Maturity
December 31, 2023

Year	Principal	Interest	Total
2024	\$ 31,562,563	\$ 13,078,000	\$ 44,640,563
2025	29,392,642	11,637,153	41,029,795
2026	24,267,377	10,280,554	34,547,931
2027	25,331,328	9,221,527	34,552,855
2028	22,846,749	8,106,945	30,953,694
2029	20,005,018	7,346,079	27,351,097
2030	20,790,459	6,565,860	27,356,319
2031	18,756,572	5,813,864	24,570,436
2032	17,807,633	5,127,401	22,935,033
2033	16,732,925	4,493,044	21,225,970
2034	17,428,122	3,917,624	21,345,746
2035	15,643,081	3,259,523	18,902,604
2036	13,307,146	2,645,499	15,952,645
2037	12,153,575	2,074,650	14,228,225
2038	12,680,683	1,551,750	14,232,434
2039	9,922,689	1,023,428	10,946,118
2040	8,573,982	691,172	9,265,154
2041	6,307,564	410,972	6,718,536
2042	3,966,725	158,669	4,125,394
TOTAL	<u>\$ 327,476,835</u>	<u>\$ 97,403,714</u>	<u>\$ 424,880,549</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
The Alaska Center for Performing Arts Roof Revenue Bond
Debt Service Requirements to Maturity
December 31, 2023

Year	Principal	Interest	Total
2024	175,000	123,750	298,750
2025	180,000	115,000	295,000
2026	190,000	106,000	296,000
2027	205,000	96,500	301,500
2028	210,000	86,250	296,250
2029	225,000	75,750	300,750
2030	230,000	64,500	294,500
2031	245,000	53,000	298,000
2032	260,000	40,750	300,750
2033	270,000	27,750	297,750
2034	285,000	14,250	299,250
TOTAL	<u>\$ 2,475,000</u>	<u>\$ 803,500</u>	<u>\$ 3,278,500</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Internal Service Fund
Information Technology Master Lease Agreement
Debt Service Requirements to Maturity
December 31, 2023

Year	Principal	Interest	Total
2024	\$ 5,137,634	\$ 175,107	\$ 5,312,741
2025	1,659,097	69,211	1,728,308
2026	420,013	44,548	464,561
2027	194,198	32,143	226,341
2028	205,095	21,245	226,340
2029	172,270	10,074	182,344
2030	101,239	2,521	103,760
TOTAL	<u>\$ 7,889,546</u>	<u>\$ 354,849</u>	<u>\$ 8,244,395</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Library Master Lease Agreement
Debt Service Requirements to Maturity
December 31, 2023

Year	Principal	Interest	Total
2024	\$ 42,975	\$ 4,882	\$ 47,857
2025	44,270	3,587	47,857
2026	45,604	2,253	47,857
2027	46,979	878	47,857
TOTAL	<u>\$ 179,828</u>	<u>\$ 11,600</u>	<u>\$ 191,428</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
CAMA Tax System Master Lease Agreement
Debt Service Requirements to Maturity
December 31, 2023

Year	Principal	Interest	Total
2024	\$ 868,476	\$ 170,112	\$ 1,038,588
2025	971,400	153,862	1,125,262
2026	1,005,029	120,233	1,125,262
2027	824,790	86,754	911,544
2028	635,081	58,882	693,963
2029	379,336	35,126	414,462
2030	279,615	14,291	293,906
2031	84,610	2,065	86,675
TOTAL	<u>\$ 5,048,337</u>	<u>\$ 641,325</u>	<u>\$ 5,689,662</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Street Lights Master Lease Agreement
Debt Service Requirements to Maturity
December 31, 2023

Year	Principal	Interest	Total
2024	\$ 23,988	\$ 4,670	\$ 28,658
2025	24,554	4,104	28,658
2026	25,134	3,524	28,658
2027	25,727	2,931	28,658
2028	26,334	2,324	28,658
2029	26,956	1,702	28,658
2030	27,592	1,066	28,658
2031	28,245	414	28,659
TOTAL	<u>\$ 208,530</u>	<u>\$ 20,735</u>	<u>\$ 229,265</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Summary of Enterprise Funds
Debt Service Requirements to Maturity
December 31, 2023

Year	Water Utility Bonds & Contracts	Wastewater Utility Bonds & Contracts	Port Utility Bonds & Contracts	Solid Waste Bonds & Contracts	Total
2024	\$ 20,215,791	\$ 19,271,472	\$ 2,797,953	\$ 8,205,247	\$ 50,490,463
2025	20,430,293	17,949,670	42,635,955	37,122,301	118,138,219
2026	20,251,824	17,982,449	3,645,653	7,454,797	49,334,723
2027	20,052,380	17,515,481	4,081,831	7,161,875	48,811,567
2028	19,423,447	15,821,745	4,067,329	6,886,629	46,199,150
2029	18,439,524	14,876,343	4,068,182	6,883,884	44,267,933
2030	16,974,387	13,416,164	4,066,292	6,872,884	41,329,727
2031	15,368,709	12,887,642	4,066,576	6,695,390	39,018,317
2032	13,872,136	11,327,070	4,067,842	6,690,498	35,957,546
2033	12,543,075	10,070,993	4,069,821	6,682,105	33,365,994
2034	12,375,210	9,858,697	4,067,230	6,680,219	32,981,356
2035	12,312,708	9,800,486	4,065,976	6,348,175	32,527,345
2036	12,156,206	9,201,576	4,070,804	6,348,175	31,776,761
2037	11,651,797	8,783,507	4,066,286	6,349,463	30,851,053
2038	4,053,043	3,814,499	4,067,443	6,345,762	18,280,747
2039	3,345,615	3,699,096	4,068,816	6,347,075	17,460,602
2040	3,087,782	3,128,655	4,070,092	6,347,875	16,634,404
2041	2,124,415	2,451,268	4,067,460	6,347,425	14,990,568
2042	1,582,852	2,031,699	4,070,880	6,345,375	14,030,806
2043	1,027,000	1,968,804	4,070,209	6,346,450	13,412,463
2044	1,029,875	917,250	4,070,681	6,348,650	12,366,456
2045	1,025,625	917,750	4,067,081	6,346,650	12,357,106
2046	1,029,125	921,125	4,065,500	6,345,450	12,361,200
2047	1,030,125	917,375	4,066,250	6,344,850	12,358,600
2048	-	-	4,069,002	6,349,650	10,418,652
2049	-	-	4,068,250	6,344,450	10,412,700
2050	-	-	4,068,750	6,344,450	10,413,200
2051	-	-	-	6,349,250	6,349,250
2052	-	-	-	6,348,450	6,348,450
2053	-	-	-	6,347,050	6,347,050
2054	-	-	-	6,347,288	6,347,288
2055	-	-	-	6,347,025	6,347,025
2056	-	-	-	6,345,738	6,345,738
2057	-	-	-	6,347,900	6,347,900
2058	-	-	-	6,347,725	6,347,725
2059	-	-	-	6,344,688	6,344,688
2060	-	-	-	6,348,263	6,348,263
2061	-	-	-	6,347,400	6,347,400
2062	-	-	-	6,346,575	6,346,575
TOTAL	<u>\$ 245,402,944</u>	<u>\$ 209,530,816</u>	<u>\$ 146,728,144</u>	<u>\$ 285,053,104</u>	<u>\$ 886,715,008</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility
Debt Service Requirements to Maturity
December 31, 2023

Year	Revenue Bonds		Long-term Contracts		Total
	Principal	Interest	Principal	Interest	
2024	6,132,634	4,758,999	8,008,338	1,315,820	20,215,791
2025	6,307,634	4,507,877	8,392,025	1,222,757	20,430,293
2026	6,752,634	4,241,257	8,160,911	1,097,022	20,251,824
2027	6,957,632	3,958,386	8,161,609	974,753	20,052,380
2028	6,892,632	3,655,182	8,023,160	852,473	19,423,447
2029	7,132,632	3,334,036	7,240,570	732,286	18,439,524
2030	7,397,632	3,000,266	5,952,667	623,822	16,974,387
2031	7,672,632	2,652,995	4,508,406	534,676	15,368,709
2032	6,933,816	2,291,724	4,179,401	467,195	13,872,136
2033	6,215,000	1,970,375	3,953,051	404,649	12,543,075
2034	6,535,000	1,651,625	3,843,087	345,498	12,375,210
2035	6,865,000	1,316,625	3,843,087	287,996	12,312,708
2036	7,220,000	964,500	3,741,211	230,495	12,156,206
2037	7,590,000	594,250	3,293,026	174,521	11,651,797
2038	640,000	388,500	2,899,273	125,270	4,053,043
2039	670,000	355,750	2,237,939	81,926	3,345,615
2040	705,000	321,375	2,012,905	48,502	3,087,782
2041	745,000	285,125	1,075,837	18,453	2,124,415
2042	780,000	247,000	555,852	-	1,582,852
2043	820,000	207,000	-	-	1,027,000
2044	865,000	164,875	-	-	1,029,875
2045	905,000	120,625	-	-	1,025,625
2046	955,000	74,125	-	-	1,029,125
2047	1,005,000	25,125	-	-	1,030,125
TOTAL	<u>\$ 104,694,878</u>	<u>\$ 41,087,597</u>	<u>\$ 90,082,355</u>	<u>\$ 9,538,114</u>	<u>\$ 245,402,944</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility
Debt Service Requirements to Maturity
December 31, 2023

Year	Revenue Bonds		Long-term Contracts		Total
	Principal	Interest	Principal	Interest	
2024	5,940,416	3,610,178	7,230,577	2,490,301	19,271,472
2025	6,050,416	3,399,581	7,346,045	1,153,628	17,949,670
2026	6,410,416	3,177,234	7,351,497	1,043,302	17,982,449
2027	6,660,416	2,939,637	6,982,534	932,894	17,515,481
2028	5,320,416	2,695,624	6,977,684	828,021	15,821,745
2029	5,490,416	2,453,727	6,206,939	725,261	14,876,343
2030	5,675,416	2,202,955	4,905,771	632,022	13,416,164
2031	5,865,416	1,942,809	4,521,117	558,300	12,887,642
2032	5,075,208	1,673,037	4,088,477	490,348	11,327,070
2033	4,305,000	1,445,625	3,891,483	428,885	10,070,993
2034	4,525,000	1,224,875	3,738,445	370,377	9,858,697
2035	4,755,000	992,875	3,738,446	314,165	9,800,486
2036	4,995,000	749,125	3,199,498	257,953	9,201,576
2037	5,255,000	492,875	2,825,806	209,826	8,783,507
2038	570,000	347,250	2,729,946	167,303	3,814,499
2039	600,000	318,000	2,654,877	126,219	3,699,096
2040	630,000	287,250	2,125,145	86,260	3,128,655
2041	665,000	254,875	1,477,145	54,248	2,451,268
2042	700,000	220,750	1,078,994	31,955	2,031,699
2043	735,000	184,875	1,033,292	15,637	1,968,804
2044	770,000	147,250	-	-	917,250
2045	810,000	107,750	-	-	917,750
2046	855,000	66,125	-	-	921,125
2047	895,000	22,375	-	-	917,375
TOTAL	<u>\$ 83,553,536</u>	<u>\$ 30,956,657</u>	<u>\$ 84,103,718</u>	<u>\$ 10,916,905</u>	<u>\$ 209,530,816</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Refuse and Solid Waste Services Utilities
 Debt Service Requirements to Maturity
 December 31, 2023

Year	Revenue Bonds		Long-term Contracts		Total
	Principal	Interest	Principal	Interest	
2024	995,000	5,354,175	1,038,590	817,482	8,205,247
2025	1,045,000	5,304,425	30,628,477	144,399	37,122,301
2026	1,095,000	5,252,175	1,038,575	69,047	7,454,797
2027	1,150,000	5,197,425	760,983	53,467	7,161,875
2028	1,205,000	5,139,925	499,651	42,053	6,886,629
2029	1,270,000	5,079,675	499,651	34,558	6,883,884
2030	1,330,000	5,016,175	499,645	27,064	6,872,884
2031	1,400,000	4,949,675	326,146	19,569	6,695,390
2032	1,470,000	4,879,675	326,146	14,677	6,690,498
2033	1,540,000	4,806,175	326,146	9,784	6,682,105
2034	1,620,000	4,729,175	326,152	4,892	6,680,219
2035	1,700,000	4,648,175	-	-	6,348,175
2036	1,785,000	4,563,175	-	-	6,348,175
2037	1,880,000	4,469,463	-	-	6,349,463
2038	1,975,000	4,370,762	-	-	6,345,762
2039	2,080,000	4,267,075	-	-	6,347,075
2040	2,190,000	4,157,875	-	-	6,347,875
2041	2,310,000	4,037,425	-	-	6,347,425
2042	2,435,000	3,910,375	-	-	6,345,375
2043	2,570,000	3,776,450	-	-	6,346,450
2044	2,675,000	3,673,650	-	-	6,348,650
2045	2,780,000	3,566,650	-	-	6,346,650
2046	2,890,000	3,455,450	-	-	6,345,450
2047	3,005,000	3,339,850	-	-	6,344,850
2048	3,130,000	3,219,650	-	-	6,349,650
2049	3,250,000	3,094,450	-	-	6,344,450
2050	3,380,000	2,964,450	-	-	6,344,450
2051	3,520,000	2,829,250	-	-	6,349,250
2052	3,660,000	2,688,450	-	-	6,348,450
2053	3,805,000	2,542,050	-	-	6,347,050
2054	4,005,000	2,342,288	-	-	6,347,288
2055	4,215,000	2,132,025	-	-	6,347,025
2056	4,435,000	1,910,738	-	-	6,345,738
2057	4,670,000	1,677,900	-	-	6,347,900
2058	4,915,000	1,432,725	-	-	6,347,725
2059	5,170,000	1,174,688	-	-	6,344,688
2060	5,445,000	903,263	-	-	6,348,263
2061	5,730,000	617,400	-	-	6,347,400
2062	6,030,000	316,575	-	-	6,346,575
TOTAL	<u>\$ 109,755,000</u>	<u>\$ 137,790,950</u>	<u>\$ 36,270,162</u>	<u>\$ 1,236,992</u>	<u>\$ 285,053,104</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Utility
Debt Service Requirements to Maturity
December 31, 2023

Year	Revenue Bonds		Total
	Principal	Interest	
2024	525,000	2,272,953	2,797,953
2025	370,000	2,265,955	2,635,955
2026	1,385,000	2,260,653	3,645,653
2027	1,845,000	2,236,831	4,081,831
2028	1,865,000	2,202,329	4,067,329
2029	1,905,000	2,163,182	4,068,182
2030	1,945,000	2,121,292	4,066,292
2031	1,990,000	2,076,576	4,066,576
2032	2,040,000	2,027,842	4,067,842
2033	2,095,000	1,974,821	4,069,821
2034	2,150,000	1,917,230	4,067,230
2035	2,210,000	1,855,976	4,065,976
2036	2,280,000	1,790,804	4,070,804
2037	2,345,000	1,721,286	4,066,286
2038	2,420,000	1,647,443	4,067,443
2039	2,500,000	1,568,816	4,068,816
2040	2,585,000	1,485,092	4,070,092
2041	2,670,000	1,397,460	4,067,460
2042	2,765,000	1,305,880	4,070,880
2043	2,860,000	1,210,209	4,070,209
2044	2,960,000	1,110,681	4,070,681
2045	3,060,000	1,007,081	4,067,081
2046	3,185,000	880,500	4,065,500
2047	3,345,000	721,250	4,066,250
2048	3,515,000	554,002	4,069,002
2049	3,690,000	378,250	4,068,250
2050	3,875,000	193,750	4,068,750
TOTAL	<u>\$ 64,380,000</u>	<u>\$ 42,348,144</u>	<u>\$ 106,728,144</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
CIVICVentures
Debt Service Requirements to Maturity
December 31, 2023

Year	Revenue Bonds		Total
	Principal	Interest	
2024	\$ 3,245,000	\$ 3,410,200	\$ 6,655,200
2025	3,490,000	3,247,950	6,737,950
2026	3,750,000	3,073,450	6,823,450
2027	4,100,000	2,885,950	6,985,950
2028	4,305,000	2,680,950	6,985,950
2029	4,520,000	2,465,700	6,985,700
2030	4,745,000	2,239,700	6,984,700
2031	4,980,000	2,002,450	6,982,450
2032	5,230,000	1,753,450	6,983,450
2033	5,495,000	1,491,950	6,986,950
2034	5,740,000	1,243,800	6,983,800
2035	5,970,000	1,014,200	6,984,200
2036	6,210,000	775,400	6,985,400
2037	6,460,000	527,000	6,987,000
2038	6,715,000	268,600	6,983,600
TOTAL	<u>\$ 74,955,000</u>	<u>\$ 29,080,750</u>	<u>\$ 104,035,750</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage School District
Debt Service Requirements to Maturity
December 31, 2023

Year	General Obligation Bonds		Total
	Principal	Interest	
2024	\$ 46,695,000	\$ 15,085,153	\$ 61,780,153
2025	38,705,000	13,096,311	51,801,311
2026	30,135,000	11,651,109	41,786,109
2027	31,330,000	10,454,459	41,784,459
2028	29,050,000	9,335,860	38,385,860
2029	24,975,000	8,399,063	33,374,063
2030	23,860,000	7,651,659	31,511,659
2031	23,360,000	6,877,985	30,237,985
2032	24,135,000	6,099,186	30,234,186
2033	24,925,000	5,303,240	30,228,240
2034	24,750,000	4,484,258	29,234,258
2035	22,790,000	3,645,115	26,435,115
2036	19,465,000	2,808,075	22,273,075
2037	14,755,000	2,113,175	16,868,175
2038	13,725,000	1,618,900	15,343,900
2039	14,220,000	1,132,675	15,352,675
2040	9,330,000	684,106	10,014,106
2041	5,295,000	386,300	5,681,300
2042	5,510,000	170,200	5,680,200
2043	1,500,000	30,000	1,530,000
TOTAL	<u>\$ 428,510,000</u>	<u>\$ 111,026,829</u>	<u>\$ 539,536,829</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Certificates of Participation Bonds, 2017 Series A
 Debt Service Requirements to Maturity
 December 31, 2023

Year	Principal	Interest	Total
2024	\$ 4,005,000	\$ 1,422,861	\$ 5,427,861
2025	4,130,000	1,300,389	5,430,389
2026	4,255,000	1,170,707	5,425,707
2027	4,395,000	1,032,845	5,427,845
2028	4,540,000	885,173	5,425,173
2029	4,695,000	728,089	5,423,089
2030	4,860,000	560,947	5,420,947
2031	5,035,000	383,071	5,418,071
2032	5,220,000	196,272	5,416,272
TOTAL	<u>\$ 41,135,000</u>	<u>\$ 7,680,354</u>	<u>\$ 48,815,354</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Lease Agreement
Debt Service Requirements to Maturity
December 31, 2023

Year	Principal	Interest	Total
2024	352,327	1,007,732	1,360,059
2025	372,091	987,968	1,360,059
2026	392,963	967,096	1,360,059
2027	415,007	945,052	1,360,059
2028	438,287	921,772	1,360,059
2029	462,872	897,186	1,360,059
2030	488,837	871,221	1,360,059
2031	516,259	843,800	1,360,059
2032	545,219	814,840	1,360,059
2033	575,803	784,256	1,360,059
2034	608,103	751,956	1,360,059
2035	642,214	717,844	1,360,059
2036	678,240	681,819	1,360,059
2037	716,286	643,773	1,360,059
2038	756,466	603,593	1,360,059
2039	798,900	561,158	1,360,059
2040	843,715	516,344	1,360,059
2041	891,043	469,015	1,360,059
2042	941,027	419,032	1,360,059
2043	993,814	366,245	1,360,059
2044	1,049,562	310,496	1,360,059
2045	1,108,438	251,621	1,360,059
2046	1,170,616	189,443	1,360,059
2047	1,236,282	123,777	1,360,059
2048	1,305,632	54,435	1,360,066
TOTAL	<u>\$ 18,300,000</u>	<u>\$ 15,701,474</u>	<u>\$ 34,001,474</u>