

MUNICIPALITY OF ANCHORAGE, ALASKA



DETAILED STATEMENTS AND SCHEDULES

**Supplement to the
Comprehensive Annual
Financial Report**

For the Fiscal Year Ended December 31, 2010

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Mayor**

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MUNICIPALITY OF ANCHORAGE, ALASKA

DETAIL STATEMENTS AND SCHEDULES

DECEMBER 31, 2010

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MUNICIPALITY OF ANCHORAGE, ALASKA

GENERAL FUND
COMBINING BALANCE SHEETS
December 31, 2010

(With Summarized Financial Information at December 31, 2009)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area	Fire Service Area
ASSETS							
Equity in General Cash Pool	\$ 87,054,779	\$ -	\$ 986,057	\$ 186,125	\$ 702,510	\$ 100,151	\$ 8,415,855
Master Lease Agreement Escrow	-	-	-	-	-	-	-
Accrued Interest	814,063	-	-	-	-	-	70,791
Taxes Receivable:							
Delinquent Taxes	5,466,382	7,590	40,020	9,538	40,101	32,284	1,290,296
Tax Liens	351,720	-	-	-	-	-	-
Penalties and Interest	963,552	-	5,090	351	5,608	22,146	167,538
Less: Allowance for Uncollectibles	(66,857)	(4)	(266)	(16)	(306)	(1,774)	(9,549)
Total Net Taxes Receivable	6,714,797	7,586	44,844	9,873	45,403	52,656	1,448,285
Accounts Receivable	10,536,843	-	-	-	-	-	25,608
Less: Allowance for Uncollectibles	(2,687,581)	-	-	-	-	-	(8,385)
Total Net Accounts Receivable	7,849,262	-	-	-	-	-	17,223
Special Assessments Receivable:							
Current	-	3,562	-	-	-	-	-
Delinquent	-	79,322	-	-	-	-	-
Deferred	-	24,701	-	-	-	32,119	-
Total Special Assessments Receivable	-	107,585	-	-	-	32,119	-
Intergovernmental Receivables	449,083	-	1,381	394	1,968	-	75,042
Due from Component Units:							
Anchorage School District	-	-	-	-	-	-	-
Anchorage Community Development Authority	28,311	-	-	-	-	-	-
Total Due from Component Units	28,311	-	-	-	-	-	-
Due from Other Sub-Funds:							
Former City Service Area Fund	3,751	-	-	-	-	-	-
Building Safety Fund	2,111,956	-	-	-	-	-	-
State Grants Fund	-	-	-	-	-	-	-
Federal Grants Fund	-	-	-	-	-	-	-
Girdwood Valley Capital Projects Fund	-	-	-	-	-	-	-
Merrill Field Airport Fund	1,020,340	-	-	-	-	-	-
Information Technology Fund	3,826,843	-	-	-	-	-	-
Convention Center Operating Reserve Fund	684	-	-	-	-	-	-
Other Restricted Resources Fund	117,544	-	-	-	-	-	-
Total Due from Other Sub-Funds	7,081,118	-	-	-	-	-	-
Long-Term Loans Receivable	39,750,000	-	-	-	-	-	-
Inventories, at Cost	826,631	-	-	-	-	-	-
Prepaid Items and Deposits	17,611	-	-	-	-	-	11,887
Advances to Areawide Capital Projects Fund	1,599,865	-	-	-	-	-	-
Advances to Roads and Drainage Fund	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 152,185,520	\$ 115,171	\$ 1,032,282	\$ 196,392	\$ 749,881	\$ 184,926	\$ 10,039,083
LIABILITIES AND FUND BALANCE							
Liabilities:							
Accounts Payable	\$ 3,718,936	\$ -	\$ -	\$ 16,078	\$ 73,878	\$ -	\$ 203,074
Accrued Payroll Liabilities	3,678,130	-	-	-	1,507	-	2,660,813
Due to Areawide	-	3,751	-	-	-	-	-
Due to Anchorage School District Component Unit	78,253,324	-	-	-	-	-	-
Due to Anchorage Community Development Authority	215,120	-	-	-	-	-	-
Deferred Revenue and Deposits	46,262,036	58,073	33,474	7,032	36,099	84,775	1,132,239
Advances from Other Funds	-	-	-	-	-	-	-
Total Liabilities	132,127,546	61,824	33,474	23,110	111,484	84,775	3,996,126
Fund Balance:							
Reserved for Inventories	826,631	-	-	-	-	-	-
Reserved for Prepaid Items and Deposits	17,611	-	-	-	-	-	11,887
Reserved for Long-Term Loans	1,510,984	-	-	-	-	-	-
Unreserved, Designated for Bond Rating, Operating Emergencies, and Tax Litigation	13,515,767	206	129,159	87,495	546,128	241	6,031,070
Unreserved, Undesignated	4,186,981	53,141	869,649	85,787	92,269	99,910	-
Total Fund Balance	20,057,974	53,347	998,808	173,282	638,397	100,151	6,042,957
TOTAL LIABILITIES AND FUND BALANCE	\$ 152,185,520	\$ 115,171	\$ 1,032,282	\$ 196,392	\$ 749,881	\$ 184,926	\$ 10,039,083

Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan 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	Police/Fire Retiree Medical Administration	PERS On-Behalf Payments From The State of Alaska	Total 2010	Total 2009
\$ 12,450,259	\$ 4,227,316	\$ 17,333,380	\$ 3,307,376	\$ 2,166,895	\$ -	\$ 1,206,086	\$ 18,423	\$ -	\$ 138,155,212	\$ 119,283,500
-	-	85,839	61,769	-	241,287	-	-	-	241,287	-
-	-	-	-	-	-	-	-	-	1,032,462	611,063
1,309,282	250,574	1,877,665	404,745	97,489	2,014	-	-	-	10,827,980	11,860,126
-	-	-	-	-	-	-	-	-	351,720	250,319
227,936	15,968	210,599	63,329	13,168	4,078	-	-	-	1,699,363	1,812,423
(11,618)	(905)	(12,504)	(3,471)	(693)	(143)	-	-	-	(108,106)	(112,425)
1,525,600	265,637	2,075,760	464,603	109,964	5,949	-	-	-	12,770,957	13,810,443
95,671	8,683	1,082,961	317,475	14,212	35,620	41,486	-	-	12,158,559	14,555,623
(727)	-	(675,937)	(12,790)	-	(1,133)	-	-	-	(3,386,553)	(7,003,231)
94,944	8,683	407,024	304,685	14,212	34,487	41,486	-	-	8,772,006	7,552,392
93,617	-	-	-	-	-	-	-	-	97,179	74,708
8,858	-	-	-	-	-	-	-	-	88,180	87,886
828,810	-	-	-	-	-	-	-	-	885,630	651,866
931,285	-	-	-	-	-	-	-	-	1,070,989	814,460
204,940	9,767	384,524	26,097	-	-	-	-	-	1,153,196	1,084,420
-	-	-	-	-	-	1,568	-	-	1,568	17,527
-	-	-	-	-	-	-	-	-	28,311	108,417
-	-	-	-	-	-	1,568	-	-	29,879	125,944
-	-	-	-	-	-	-	-	-	3,751	6,092
-	-	-	-	-	-	-	-	-	2,111,956	1,075,024
-	-	-	-	-	-	-	-	-	-	416,772
-	-	-	-	-	-	-	-	-	-	427,554
-	-	-	-	-	-	-	-	-	-	200,365
-	-	-	-	-	-	-	-	-	1,020,340	857,433
-	-	-	-	-	-	-	-	-	3,826,843	3,653,125
-	-	-	-	-	-	2,677	-	-	3,361	2,168
-	-	-	-	-	-	-	-	-	117,544	139,819
-	-	-	-	-	-	2,677	-	-	7,083,795	6,778,352
-	-	-	-	-	-	-	-	-	39,750,000	42,735,000
249,622	-	-	-	-	-	-	-	-	1,076,253	1,031,989
120,000	-	-	-	-	40,976	-	-	-	190,474	132,446
18,000	-	-	-	-	-	-	-	-	1,617,865	1,710,989
-	-	-	-	-	-	1,213,909	-	-	1,213,909	1,456,690
\$ 15,594,650	\$ 4,511,403	\$ 20,286,527	\$ 4,164,530	\$ 2,291,071	\$ 322,699	\$ 2,465,726	\$ 18,423	\$ -	\$ 214,158,284	\$ 197,127,688
\$ 654,595	\$ 212,517	\$ 311,143	\$ 288,888	\$ 20,467	\$ 27,415	\$ 231,046	\$ -	\$ -	\$ 5,758,037	\$ 6,183,129
662,010	24,027	2,669,170	244,290	29,269	178,881	20,556	4,265	-	10,172,918	9,928,743
-	-	-	-	-	2,111,956	-	-	-	2,115,707	1,081,116
-	-	-	-	-	-	-	-	-	78,253,324	77,649,194
-	-	-	-	-	-	-	-	-	215,120	13,836
2,433,573	193,456	1,778,985	357,514	87,386	297,449	345,287	-	-	53,107,378	55,617,912
1,213,909	-	-	-	-	-	-	-	-	1,213,909	1,456,690
4,964,087	430,000	4,759,298	890,692	137,122	2,615,701	596,889	4,265	-	150,836,393	151,930,620
249,622	-	-	-	-	-	-	-	-	1,076,253	1,031,989
120,000	-	-	-	-	40,976	-	-	-	190,474	132,446
18,000	-	-	-	-	-	971,128	-	-	2,500,112	2,837,070
7,183,947	1,398,639	11,545,082	2,494,995	395,985	-	136,088	18	-	43,464,820	33,059,151
3,058,994	2,682,764	3,982,147	778,843	1,757,964	(2,333,978)	761,621	14,140	-	16,090,232	8,136,412
10,630,563	4,081,403	15,527,229	3,273,838	2,153,949	(2,293,002)	1,868,837	14,158	-	63,321,891	45,197,068
\$ 15,594,650	\$ 4,511,403	\$ 20,286,527	\$ 4,164,530	\$ 2,291,071	\$ 322,699	\$ 2,465,726	\$ 18,423	\$ -	\$ 214,158,284	\$ 197,127,688

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, 2010
 (With Summarized Financial Information for the Year Ended December 31, 2009)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area	Fire Service Area
REVENUES							
Taxes	\$ 284,792,875	\$ 2,719	\$ 1,066,036	\$ 305,008	\$ 1,905,432	\$ -	\$ 55,361,372
Assessments In Lieu of Taxes	2,284,762	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Licenses and Permits	4,032,002	-	-	-	-	-	378,860
Intergovernmental	17,065,010	-	1,709	481	2,427	-	94,311
Charges for Services	22,268,496	-	-	-	8,045	-	413,884
Fines and Forfeitures	1,080,723	-	-	-	-	-	-
Investment Income (Loss)	1,104,777	(219)	16,895	4,229	13,440	2,927	269,410
Restricted Contributions	-	-	-	-	-	-	-
Other	944,652	-	116,837	-	3,852	-	25,645
Total Revenues	333,573,297	2,500	1,201,477	309,718	1,933,196	2,927	56,543,482
EXPENDITURES							
Current:							
General Government	14,924,237	-	-	-	-	-	-
Health and Human Services	12,643,257	-	-	-	-	-	-
Fire Services	22,672,228	-	915,967	-	520,924	-	55,149,240
Police Services	5,091,220	-	-	-	-	-	-
Economic and Community Development	24,001,071	-	-	-	215,468	-	-
Public Transportation	19,138,916	-	-	-	-	-	-
Public Works	10,402,050	-	-	-	-	-	-
Education	233,853,777	-	-	-	-	-	-
Maintenance and Operations	9,293	-	-	249,175	676,037	-	-
Debt Service:							
Principal	957,231	-	-	-	4,000	-	1,444,219
Interest and Fiscal Charges	1,419,385	-	-	-	6,844	-	1,530,388
Bond Issuance Costs	4,174	-	-	-	55	-	4,373
Total Expenditures	345,116,839	-	915,967	249,175	1,423,328	-	58,128,220
Excess (Deficiency) of Revenues over Expenditures	(11,543,542)	2,500	285,510	60,543	509,868	2,927	(1,584,738)
OTHER FINANCING SOURCES (USES)							
Transfers from Other Funds	29,685,166	-	-	-	-	-	941
Transfers from Other Sub-Funds	150,000	-	-	-	-	-	-
Transfers to Other Funds	(4,349,874)	-	-	(40,000)	(371,000)	-	(711,115)
Transfers to Other Sub-Funds	(310,000)	-	-	-	-	-	-
Proceeds from Sale of Assets	57,125	-	-	-	-	-	28,146
Insurance Recoveries	-	-	-	-	-	-	-
Proceeds from Premium on Bond Sales	14,551	-	-	-	192	-	15,246
Proceeds - Refunding Bonds	819,530	-	-	-	10,792	-	858,690
Loan Proceeds	-	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	(829,812)	-	-	-	(10,927)	-	(869,463)
Net Other Financing Sources (Uses)	25,236,686	-	-	(40,000)	(370,943)	-	(677,555)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	13,693,144	2,500	285,510	20,543	138,925	2,927	(2,262,293)
Fund Balance, January 1	6,364,830	50,847	713,298	152,739	499,472	97,224	8,305,250
Fund Balance, December 31	\$ 20,057,974	\$ 53,347	\$ 998,808	\$ 173,282	\$ 638,397	\$ 100,151	\$ 6,042,957

Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan 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	Police/Fire Retiree Medical Administration	PERS On-Behalf Payments From The State of Alaska	Total 2010	Total 2009
\$ 54,866,477	\$ 9,707,504	\$ 84,355,071	\$ 18,542,991	\$ 3,189,488	\$ -	\$ -	\$ -	\$ -	\$ 514,094,973	\$ 493,877,672
-	-	-	-	-	-	-	-	-	2,284,762	2,324,750
652,751	-	-	-	-	-	-	-	-	652,751	180,156
-	-	-	-	-	5,316,519	-	-	-	9,727,381	11,137,072
638,687	9,655	454,797	32,196	-	-	-	-	9,867,535	28,166,808	34,565,069
20,042	33,549	2,118,320	2,093,989	426,758	15,005	448,693	-	-	27,846,781	26,738,924
-	-	6,388,424	-	-	-	-	-	-	7,469,147	7,635,056
117,560	84,113	510,127	(12,063)	56,163	(63,296)	67,847	221	-	2,172,131	3,028,660
-	-	1,214,575	-	-	-	-	-	-	1,214,575	436,284
34,628	23,318	672,774	15,184	11,169	500	1,133,009	-	-	2,981,568	3,284,821
56,330,145	9,858,139	95,714,088	20,672,297	3,683,578	5,268,728	1,649,549	221	9,867,535	596,610,877	583,208,464
-	-	-	-	-	-	1,519,818	-	1,273,550	17,717,605	16,574,509
-	-	-	-	-	-	-	-	550,768	13,194,025	13,970,546
-	-	-	-	-	-	-	-	1,893,335	81,151,694	71,596,329
-	-	90,106,579	-	-	-	-	-	2,343,156	97,540,955	93,423,558
-	-	-	17,358,594	2,005,502	-	-	-	660,212	44,240,847	47,857,133
-	-	-	-	-	-	-	-	520,917	19,659,833	19,883,601
189,141	-	-	-	-	5,899,772	-	-	2,216,031	18,706,994	20,555,691
-	-	-	-	-	-	-	-	-	233,853,777	225,459,645
26,978,716	6,015,357	-	-	-	-	-	-	409,566	34,338,144	29,768,402
12,581,369	-	236,000	942,031	212,677	31,423	-	-	-	16,408,950	26,898,332
15,920,302	-	186,107	966,110	149,258	11,557	-	-	-	20,189,951	21,104,054
98,976	-	911	12,470	-	-	-	-	-	120,959	-
55,768,504	6,015,357	90,529,597	19,279,205	2,367,437	5,942,752	1,519,818	-	9,867,535	597,123,734	587,091,800
561,641	3,842,782	5,184,491	1,393,092	1,316,141	(674,024)	129,731	221	-	(512,857)	(3,883,336)
6,106	-	-	436	75,780	-	-	-	-	29,768,429	35,466,393
-	113,809	-	-	-	310,000	-	-	-	573,809	108,276
(12,664)	(3,316,948)	(1,419,106)	(117,734)	(1,012,487)	(507,250)	-	-	-	(11,858,178)	(12,531,850)
-	(113,809)	(150,000)	-	-	-	-	-	-	(573,809)	(108,276)
183	-	-	10,738	280	-	-	-	-	96,472	34,308
-	-	-	-	-	-	-	-	-	-	43,163
345,043	-	3,178	43,472	-	-	-	-	-	421,682	-
19,433,563	-	178,987	2,448,438	-	-	-	-	-	23,750,000	-
-	-	-	-	-	507,250	-	-	-	507,250	-
(19,677,382)	-	(181,234)	(2,479,157)	-	-	-	-	-	(24,047,975)	-
94,849	(3,316,948)	(1,568,175)	(93,807)	(936,427)	310,000	-	-	-	18,637,680	23,012,014
656,490	525,834	3,616,316	1,299,285	379,714	(364,024)	129,731	221	-	18,124,823	19,128,678
9,974,073	3,555,569	11,910,913	1,974,553	1,774,235	(1,928,978)	1,739,106	13,937	-	45,197,068	26,068,390
\$ 10,630,563	\$ 4,081,403	\$ 15,527,229	\$ 3,273,838	\$ 2,153,949	\$ (2,293,002)	\$ 1,868,837	\$ 14,158	\$ -	\$ 63,321,891	\$ 45,197,068

MUNICIPALITY OF ANCHORAGE, ALASKA

GENERAL FUND
 COMBINING DETAIL STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING
 SOURCES (USES) AND CHANGES IN FUND BALANCE
 For the Year Ended December 31, 2010
 (With Summarized Financial Information for the Year Ended December 31, 2009)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area	Fire Service Area
REVENUES:							
Taxes:							
Real Property	\$ 224,709,293	\$ 159	\$ 1,021,235	\$ 295,499	\$ 1,804,590	\$ -	\$ 48,845,993
Personal Property	24,076,710	2,470	27,551	5,159	75,991	-	5,732,441
Aircraft	206,762	-	-	-	-	-	-
Motor Vehicle Registration	2,809,895	-	9,115	2,601	12,988	-	495,272
Motor Vehicle Rental	4,692,648	-	-	-	-	-	-
Hotel - Motel	7,868,946	-	-	-	-	-	-
Excise on Tobacco Products	17,321,934	-	-	-	-	-	-
Tax Cost Recoveries	-	-	-	-	-	-	-
Penalties and Interest	3,106,687	90	8,135	1,749	11,863	-	287,666
Total Taxes	284,792,875	2,719	1,066,036	305,008	1,905,432	-	55,361,372
Payments In Lieu of Taxes:							
Municipal Enterprise Service Assessment	479,673	-	-	-	-	-	-
Payments in Lieu of Property Taxes	1,805,089	-	-	-	-	-	-
Total Payments In Lieu of Taxes	2,284,762	-	-	-	-	-	-
Special Assessments:							
Collections	-	-	-	-	-	-	-
Penalties and Interest	-	-	-	-	-	-	-
Total Special Assessments	-	-	-	-	-	-	-
Licenses and Permits:							
Taxicab Permits and Revisions	272,207	-	-	-	-	-	-
Chauffeur Licenses and Renewals	17,680	-	-	-	-	-	-
Construction and ROW Permits	731,014	-	-	-	-	-	-
Animal Licenses	274,495	-	-	-	-	-	-
Vehicle Emission Certificates	1,512,370	-	-	-	-	-	-
Mechanical Licenses and Exams	-	-	-	-	-	-	-
Local Business Licenses	60,712	-	-	-	-	-	-
Landscaping Plan Reviews	20,491	-	-	-	-	-	-
Building Permit Plan Reviews	154,514	-	-	-	-	-	378,860
Inspections	734,975	-	-	-	-	-	-
Building and Grading Permits	-	-	-	-	-	-	-
Electrical Permits	-	-	-	-	-	-	-
Mechanical, Gas and Plumbing Permits	-	-	-	-	-	-	-
Sign Permits	-	-	-	-	-	-	-
Elevator Permits	-	-	-	-	-	-	-
Mobile Home and Park Permits	-	-	-	-	-	-	-
Land Use Permits	86,100	-	-	-	-	-	-
Miscellaneous Permits	167,444	-	-	-	-	-	-
Total Licenses and Permits	4,032,002	-	-	-	-	-	378,860
Intergovernmental:							
Federal Government:							
Other Federal Grants - Direct	45,700	-	-	-	-	-	-
State of Alaska:							
Municipal Assistance	15,053,452	-	-	-	-	-	-
Fisheries Tax	166,389	-	-	-	-	-	-
Liquor License	-	-	-	-	-	-	-
Electric Co-op Allocation	537,269	-	1,709	481	2,427	-	94,311
National Forest Allocation	-	-	-	-	-	-	-
Traffic Signal Management	-	-	-	-	-	-	-
State Grant Revenue - Direct	1,262,200	-	-	-	-	-	-
Total Intergovernmental	17,065,010	-	1,709	481	2,427	-	94,311

Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan 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	Police/Fire Retiree Medical Administration	PERS On-Behalf Payments From The State of Alaska	Total 2010	Total 2009
\$ 46,946,971	\$ 9,380,581	\$ 74,742,417	\$ 16,138,464	\$ 3,084,154	\$ -	\$ -	\$ -	\$ -	\$ 426,969,356	\$ 414,139,893
6,690,907	211,864	8,456,320	2,002,360	87,929	-	-	-	-	47,371,702	43,437,488
-	-	-	-	-	-	-	-	-	206,762	209,274
662,481	64,457	652,893	172,239	-	-	-	-	-	4,861,941	4,700,829
-	-	-	-	-	-	-	-	-	4,692,648	4,357,508
195,052	-	-	130,032	-	-	-	-	-	8,194,030	7,311,601
(480)	137	-	-	-	-	-	-	-	17,321,934	16,550,062
371,546	50,465	501,441	99,896	17,405	-	-	-	-	(343)	(2,277)
54,866,477	9,707,504	84,355,071	18,542,991	3,189,488	-	-	-	-	4,456,943	3,173,294
-	-	-	-	-	-	-	-	-	514,094,973	493,877,672
-	-	-	-	-	-	-	-	-	479,673	477,238
-	-	-	-	-	-	-	-	-	1,805,089	1,847,512
-	-	-	-	-	-	-	-	-	2,284,762	2,324,750
601,916	-	-	-	-	-	-	-	-	601,916	126,451
50,835	-	-	-	-	-	-	-	-	50,835	53,705
652,751	-	-	-	-	-	-	-	-	652,751	180,156
-	-	-	-	-	-	-	-	-	272,207	648,943
-	-	-	-	-	-	-	-	-	17,680	21,580
-	-	-	-	-	-	-	-	-	731,014	700,258
-	-	-	-	-	-	-	-	-	274,495	245,020
-	-	-	-	-	-	-	-	-	1,512,370	1,604,683
-	-	-	-	-	90,486	-	-	-	90,486	72,333
-	-	-	-	-	259,774	-	-	-	320,486	264,088
-	-	-	-	-	-	-	-	-	20,491	28,995
-	-	-	-	-	-	-	-	-	1,713,731	2,290,816
-	-	-	-	-	1,180,357	-	-	-	734,975	704,092
-	-	-	-	-	-	-	-	-	2,411,197	2,835,556
-	-	-	-	-	204,822	-	-	-	204,822	304,526
-	-	-	-	-	661,781	-	-	-	661,781	679,077
-	-	-	-	-	-	-	-	-	-	24,717
-	-	-	-	-	436,711	-	-	-	436,711	383,238
-	-	-	-	-	5,120	-	-	-	5,120	3,040
-	-	-	-	-	-	-	-	-	86,100	86,430
-	-	-	-	-	66,271	-	-	-	233,715	239,680
-	-	-	-	-	5,316,519	-	-	-	9,727,381	11,137,072
-	-	-	-	-	-	-	-	-	45,700	31,950
-	-	-	-	-	-	-	-	9,867,535	24,920,987	31,181,711
-	-	-	-	-	-	-	-	-	166,389	185,120
-	-	329,300	-	-	-	-	-	-	329,300	355,250
123,825	-	125,497	32,196	-	-	-	-	-	917,715	943,596
104,563	-	-	-	-	-	-	-	-	104,563	249,808
410,299	9,655	-	-	-	-	-	-	-	419,954	1,617,834
-	-	-	-	-	-	-	-	-	1,262,200	-
636,687	9,655	454,797	32,196	-	-	-	-	9,867,535	28,166,808	34,565,069

MUNICIPALITY OF ANCHORAGE, ALASKA

GENERAL FUND
 COMBINING DETAIL STATEMENT OF REVENUES, EXPENDITURES, OTHER FINANCING
 SOURCES (USES) AND CHANGES IN FUND BALANCE - CONTINUED
 For the Year Ended December 31, 2010
 (With Summarized Financial Information for the Year Ended December 31, 2009)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area	Fire Service Area
Charges for Services:							
Aquatics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Centers and Programs	-	-	-	-	6,489	-	-
Parks & Recreation	-	-	-	-	-	-	-
Sports and Parks Activities	72,761	-	-	-	1,047	-	-
Camping Fees	-	-	-	-	509	-	-
School District Service Fees	58,715	-	-	-	-	-	-
Golf Fees	-	-	-	-	-	-	-
Ambulance Service Fees	5,601,175	-	-	-	-	-	-
E-911 Surcharge	6,968,480	-	-	-	-	-	-
Police Services	-	-	-	-	-	-	-
DWI Impound Administrative Fees	616,461	-	-	-	-	-	-
Incarceration Cost Recovery	-	-	-	-	-	-	-
Health Service Fees	378,684	-	-	-	-	-	-
Sanitary Inspection Fees	1,336,445	-	-	-	-	-	-
Cemetery Fees	268,793	-	-	-	-	-	-
Zoning Fees	438,507	-	-	-	-	-	-
Maps and Publications	12,443	-	-	-	-	-	-
Platting Fees	345,962	-	-	-	-	-	-
Fire Alarm Fees	33,562	-	-	-	-	-	-
Animal Shelter Fees	283,410	-	-	-	-	-	-
Mapping Fees	10,723	-	-	-	-	-	-
Hazardous Waste Fees	-	-	-	-	-	-	134,817
Fire Inspection Fees	-	-	-	-	-	-	202,521
Transit Fees	3,774,194	-	-	-	-	-	-
Transit Advertising Fees	401,268	-	-	-	-	-	-
Museum Admission Fees	1,125	-	-	-	-	-	-
Library Fees	4,556	-	-	-	-	-	-
Lost Book Reimbursement	42,672	-	-	-	-	-	-
Sale of Books	137	-	-	-	-	-	-
Sale of Publications	-	-	-	-	-	-	-
Demolition Services	-	-	-	-	-	-	-
Copier Fees	31,448	-	-	-	-	-	-
Reimbursed Costs	1,493,702	-	-	-	-	-	76,546
Miscellaneous Services	93,273	-	-	-	-	-	-
Total Charges for Services	22,268,496	-	-	-	8,045	-	413,884
Fines and Forfeitures:							
Parking Enforcement Fines	539,383	-	-	-	-	-	-
Library Book Fines	207,607	-	-	-	-	-	-
Traffic Court Fines	-	-	-	-	-	-	-
Trial Court Fines	-	-	-	-	-	-	-
Counter Fines	-	-	-	-	-	-	-
Curfew Fines	-	-	-	-	-	-	-
Minor Tobacco Fines	-	-	-	-	-	-	-
Pre-Trial Diversion Costs	225,984	-	-	-	-	-	-
Other Fines and Forfeitures	107,749	-	-	-	-	-	-
Total Fines and Forfeitures	1,080,723	-	-	-	-	-	-
Investment Income:							
Short-Term Investments (Loss)	1,164,710	(219)	16,895	4,229	13,440	2,927	269,410
Other (Loss)	(59,933)	-	-	-	-	-	-
Total Investment Income (Loss)	1,104,777	(219)	16,895	4,229	13,440	2,927	269,410
Restricted Contributions							
Other:							
Leases and Rentals	286,493	-	-	-	2,424	-	25,608
Land Sales	-	-	-	-	-	-	-
Parking Garages and Lots	4,500	-	-	-	-	-	-
Ticket Surcharges	163,203	-	-	-	-	-	-
Collection Revenue	11,158	-	-	-	-	-	-
Sale of Found and Forfeited Property	-	-	-	-	-	-	-
Appeal Receipts	2,110	-	-	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	-	-	-	-
Prior Year Expenditure Recovery	270,377	-	116,837	-	1,428	-	37
Miscellaneous	206,811	-	-	-	-	-	-
Total Other	944,652	-	116,837	-	3,852	-	25,645
Total Revenues	333,573,297	2,500	1,201,477	309,718	1,933,198	2,927	56,543,482
EXPENDITURES:							
Current:							
General Government:							
Assembly	2,775,002	-	-	-	-	-	-
Equal Rights Commission	712,127	-	-	-	-	-	-
Internal Audit	(1)	-	-	-	-	-	-
Office of the Mayor	282,630	-	-	-	-	-	-
Municipal Attorney	2,541,271	-	-	-	-	-	-
Municipal Manager	(475,954)	-	-	-	-	-	-
Heritage Land Bank	593,645	-	-	-	-	-	-
Finance	7,521,597	-	-	-	-	-	-
Information Technology	496,385	-	-	-	-	-	-
Employee Relations	105,706	-	-	-	-	-	-
Purchasing	371,829	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-
Total General Government	14,924,237	-	-	-	-	-	-

Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan 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	Police/Fire Retiree Medical Administration	PERS On-Behalf Payments From The State of Alaska	Total 2010	Total 2009
\$ -	\$ -	\$ -	\$ 1,051,398	\$ 243,030	\$ -	\$ -	\$ -	\$ -	\$ 1,294,428	\$ 1,135,928
-	-	-	179,506	99,270	-	-	-	-	285,265	252,298
-	-	-	338,693	-	-	-	-	-	338,693	281,897
-	-	-	413,897	58,458	-	-	-	-	546,163	498,346
-	-	-	70,078	-	-	-	-	-	70,587	34,207
-	-	-	-	-	-	245,216	-	-	303,931	395,768
-	-	-	24,912	-	-	-	-	-	24,912	25,994
-	-	-	-	-	-	-	-	-	5,601,175	4,679,985
-	-	-	-	-	-	-	-	-	6,968,480	6,780,459
-	-	777,788	-	-	-	-	-	-	777,788	969,733
-	-	596,475	-	-	-	-	-	-	1,212,936	1,278,917
-	-	428,277	-	-	-	-	-	-	428,277	390,125
-	-	-	-	-	-	-	-	-	378,684	451,859
-	-	-	-	-	-	-	-	-	1,336,445	1,167,136
-	-	-	-	-	-	-	-	-	268,793	261,887
-	-	-	-	-	-	-	-	-	438,507	368,975
-	-	-	-	-	-	-	-	-	12,443	7,130
-	-	-	-	-	-	-	-	-	345,962	293,000
-	-	-	-	-	-	-	-	-	33,562	27,955
-	-	-	-	-	-	-	-	-	283,410	343,260
-	-	-	-	-	-	-	-	-	10,723	17,649
-	-	-	-	-	-	-	-	-	134,817	121,071
-	-	-	-	-	-	-	-	-	202,521	133,081
-	-	-	-	-	-	-	-	-	3,774,194	3,763,248
-	-	-	-	-	-	-	-	-	401,268	333,269
-	-	-	-	-	-	-	-	-	1,125	2,020
-	-	-	-	-	-	-	-	-	4,556	4,441
-	-	-	-	-	-	-	-	-	42,672	47,854
-	-	-	-	-	-	-	-	-	137	48,807
-	-	-	-	-	-	-	-	-	1,178	7,200
-	-	-	-	-	1,178	-	-	-	8,312	144
-	-	-	-	-	4,915	-	-	-	36,363	36,158
-	-	-	-	-	600	-	-	-	2,185,201	2,488,451
20,042	33,549	315,780	15,505	26,000	600	203,477	-	-	93,273	90,572
20,042	33,549	2,118,320	2,093,989	426,758	15,005	448,693	-	-	27,846,781	26,738,924
-	-	-	-	-	-	-	-	-	539,383	744,598
-	-	-	-	-	-	-	-	-	207,607	185,009
-	-	1,874,507	-	-	-	-	-	-	1,874,507	1,751,167
-	-	2,665,968	-	-	-	-	-	-	2,665,968	2,648,087
-	-	1,746,431	-	-	-	-	-	-	1,746,431	1,902,515
-	-	7,099	-	-	-	-	-	-	7,099	12,405
-	-	13,207	-	-	-	-	-	-	13,207	11,976
-	-	81,212	-	-	-	-	-	-	225,984	198,571
-	-	6,388,424	-	-	-	-	-	-	188,981	180,728
-	-	-	-	-	-	-	-	-	7,469,147	7,635,056
117,560	84,113	510,127	(12,063)	56,163	(63,296)	67,847	221	-	2,232,064	3,042,826
-	-	-	-	-	-	-	-	-	(59,933)	(14,166)
117,560	84,113	510,127	(12,063)	56,163	(63,296)	67,847	221	-	2,172,131	3,028,660
-	-	1,214,575	-	-	-	-	-	-	1,214,575	436,284
-	-	-	-	6,600	-	-	-	-	321,125	321,701
-	-	-	-	-	-	-	-	-	-	55,552
-	-	-	-	-	-	-	-	-	4,500	3,200
-	-	-	-	-	-	-	-	-	163,203	238,752
-	-	-	-	-	-	-	-	-	11,158	-
-	-	277,715	-	-	-	-	-	-	277,715	321,604
-	-	-	-	-	500	-	-	-	2,610	960
-	-	332,858	-	-	-	-	-	-	332,858	321,795
28,687	23,318	3,884	12,145	1	-	2,144	-	-	458,858	1,043,887
5,941	-	58,317	3,039	4,568	-	1,130,865	-	-	1,409,541	977,370
34,628	23,318	672,774	15,184	11,169	500	1,133,009	-	-	2,981,588	3,284,821
56,330,145	9,858,130	95,714,088	20,672,297	3,683,578	5,268,728	1,649,549	221	9,867,535	596,610,877	583,208,464
-	-	-	-	-	-	-	-	54,678	2,829,680	3,107,256
-	-	-	-	-	-	-	-	20,563	732,690	741,950
-	-	-	-	-	-	-	-	18,944	18,943	27,893
-	-	-	-	-	-	-	-	36,725	319,355	510,232
-	-	-	-	-	-	-	-	199,361	2,740,632	3,122,278
-	-	-	-	-	-	-	-	60,966	(414,888)	(396,991)
-	-	-	-	-	-	-	-	30,521	624,166	(946,191)
-	-	-	-	-	-	1,519,818	-	-	391,824	8,577,927
-	-	-	-	-	-	-	-	-	321,556	696,372
-	-	-	-	-	-	-	-	-	74,181	570,843
-	-	-	-	-	-	-	-	-	39,895	485,131
-	-	-	-	-	-	-	-	-	24,336	77,809
-	-	-	-	-	-	1,519,818	-	1,273,550	17,717,605	16,574,509

MUNICIPALITY OF ANCHORAGE, ALASKA

GENERAL FUND
 COMBINING DETAIL STATEMENT OF REVENUES, EXPENDITURES, OTHER FINANCING
 SOURCES (USES) AND CHANGES IN FUND BALANCE - CONTINUED
 For the Year Ended December 31, 2010
 (With Summarized Financial Information for the Year Ended December 31, 2009)

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area	Fire Service Area
Public Safety:							
Health and Human Services	\$ 12,643,257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Services	22,672,228	-	915,967	-	520,924	-	55,149,240
Police Services	5,091,220	-	-	-	-	-	-
Total Public Safety	40,406,705	-	915,967	-	520,924	-	55,149,240
Public Services:							
Economic and Community Development	24,001,071	-	-	-	215,468	-	-
Public Transportation	19,138,916	-	-	-	-	-	-
Public Works	10,402,050	-	-	-	-	-	-
Education	233,853,777	-	-	-	-	-	-
Maintenance and Operations	9,293	-	-	249,175	676,037	-	-
Total Public Services	287,405,107	-	-	249,175	891,505	-	-
Debt Service:							
Principal	957,231	-	-	-	4,000	-	1,444,219
Interest and Fiscal Charges	1,419,385	-	-	-	6,844	-	1,530,388
Bond Issuance Costs	4,174	-	-	-	55	-	4,373
Total Debt Service	2,380,790	-	-	-	10,899	-	2,978,980
Total Expenditures	345,116,839	-	915,967	249,175	1,423,328	-	58,128,220
Excess (Deficiency) of Revenues over Expenditures	(11,543,542)	2,500	285,510	60,543	509,868	2,927	(1,584,738)
OTHER FINANCING SOURCES (USES):							
Transfers from Other Funds:							
MOA Trust Fund	5,100,000	-	-	-	-	-	-
Electric Utility Fund	11,086,666	-	-	-	-	-	-
Areawide Capital Projects Fund	774	-	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-	941
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	-	-
Anchorage Public Transportation Capital Projects Fund	-	-	-	-	-	-	-
Refuse Utility Fund	220,407	-	-	-	-	-	-
Solid Waste Utility Fund	896,468	-	-	-	-	-	-
Water Utility Fund	6,717,558	-	-	-	-	-	-
Wastewater Utility Fund	5,011,065	-	-	-	-	-	-
Airport Fund	36,941	-	-	-	-	-	-
Port Fund	507,773	-	-	-	-	-	-
Metropolitan Police Capital Projects Fund	-	-	-	-	-	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-	-	-
General Liability & Worker's Compensation Fund	-	-	-	-	-	-	-
Retirement COP Debt Service Fund	107,500	-	-	-	-	-	-
Total Transfers from Other Funds	29,685,166	-	-	-	-	-	941
Transfers from Other Sub-Funds:							
Areawide Service Area Fund	-	-	-	-	-	-	-
Anchorage Metropolitan Police Service Area Fund	150,000	-	-	-	-	-	-
Eaglewood Contributing Roads Service Area Fund	-	-	-	-	-	-	-
Gateway Contributing Roads Service Area Fund	-	-	-	-	-	-	-
Total Transfers from Other Sub-Funds	150,000	-	-	-	-	-	-
Transfers to Other Funds:							
Convention Center Operating Reserve Fund	(401,011)	-	-	-	-	-	-
State Grants Fund	(421,415)	-	-	-	-	-	(11,706)
Federal Grants Fund	(446,846)	-	-	-	-	-	-
Miscellaneous Operational Grants Fund	-	-	-	-	-	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-	-	-
Police/Fire Retiree Medical Liability Fund	(222,810)	-	-	-	-	-	(693,000)
Medical/Dental/Life Insurance Fund	(125,500)	-	-	-	-	-	-
CBERRSA Capital Projects Fund	-	-	-	-	-	-	-
Areawide Capital Projects Fund	(2,451,001)	-	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-	(6,409)
Chugiak Fire Capital Projects Fund	-	-	-	-	-	-	-
Miscellaneous Pass Thru Capital Projects Fund	-	-	-	(40,000)	-	-	-
Public Transportation Capital Projects Fund	(208,291)	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	-	-
Girdwood Valley Capital Projects Fund	-	-	-	-	(371,000)	-	-
Information Technology Fund	(75,000)	-	-	-	-	-	-
Total Transfers to Other Funds	(4,349,874)	-	-	(40,000)	(371,000)	-	(711,115)
Transfer to Areawide Service Area Sub-Fund							
Transfer to ER-Chugiak Birchwood Rural Roads Sub-Fund	-	-	-	-	-	-	-
Transfer to Building Safety Sub-Fund	(310,000)	-	-	-	-	-	-
Proceeds from Premium on Bond Sales	14,551	-	-	-	192	-	15,246
Proceeds - Refunding Bonds	819,530	-	-	-	10,792	-	858,690
Proceeds from Sale of Assets	57,125	-	-	-	-	-	28,146
Insurance Recoveries	-	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	(829,812)	-	-	-	(10,927)	-	(869,463)
Net Other Financing Sources (Uses)	25,236,686	-	-	(40,000)	(370,943)	-	(677,555)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	13,693,144	2,500	285,510	20,543	138,925	2,927	(2,262,293)
Fund Balance, January 1	6,364,830	50,847	713,298	152,739	499,472	97,224	8,305,250
Fund Balance, December 31	\$ 20,057,974	\$ 53,347	\$ 998,808	\$ 173,282	\$ 638,397	\$ 100,151	\$ 6,042,957

Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan 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	Police/Fire Retiree Medical Administration	PERS On -Behalf Payments From The State of Alaska	Total 2010	Total 2009
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550,768	\$ 13,194,025	\$ 13,970,546
-	-	-	-	-	-	-	-	1,893,335	81,151,684	71,596,329
-	-	90,106,579	-	-	-	-	-	2,343,156	97,540,955	93,423,558
-	-	90,106,579	-	-	-	-	-	4,787,259	191,886,674	178,990,433
-	-	-	17,358,594	2,005,502	-	-	-	660,212	44,240,847	47,857,133
-	-	-	-	-	-	-	-	520,917	19,659,833	19,883,601
189,141	-	-	-	-	5,899,772	-	-	2,216,031	18,706,994	20,555,691
-	-	-	-	-	-	-	-	-	233,853,777	225,459,645
26,978,716	6,015,357	-	-	-	-	-	-	409,566	34,338,144	29,768,402
27,167,857	6,015,357	-	17,358,594	2,005,502	5,899,772	-	-	3,806,726	350,799,595	343,524,472
12,581,369	-	236,000	942,031	212,677	31,423	-	-	-	16,408,950	26,898,332
15,920,302	-	186,107	966,110	149,258	11,557	-	-	-	20,189,951	21,104,054
98,976	-	911	12,470	-	-	-	-	-	120,959	-
28,600,647	-	423,018	1,920,611	361,935	42,980	-	-	-	36,719,860	46,002,386
55,768,504	6,015,357	90,529,597	19,279,205	2,367,437	5,942,752	1,519,818	-	9,867,535	597,123,734	587,091,800
561,641	3,842,782	5,184,491	1,393,092	1,316,141	(674,024)	129,731	221	-	(512,857)	(3,883,336)
-	-	-	-	-	-	-	-	-	5,100,000	6,500,000
-	-	-	-	-	-	-	-	-	11,086,666	9,806,116
-	-	-	-	-	-	-	-	-	774	-
-	-	-	-	-	-	-	-	-	941	-
6,106	-	-	-	-	-	-	-	-	6,106	4,744
-	-	-	436	-	-	-	-	-	436	-
-	-	-	-	-	-	-	-	-	14	-
-	-	-	-	-	-	-	-	-	220,407	246,252
-	-	-	-	-	-	-	-	-	896,468	1,744,064
-	-	-	-	-	-	-	-	-	6,717,558	5,906,013
-	-	-	-	-	-	-	-	-	5,011,065	4,097,804
-	-	-	-	-	-	-	-	-	36,941	34,597
-	-	-	-	-	-	-	-	-	507,773	447,479
-	-	-	-	-	-	-	-	-	-	19,988
-	-	-	-	75,780	-	-	-	-	75,780	-
-	-	-	-	-	-	-	-	-	-	105,336
-	-	-	-	-	-	-	-	-	107,500	6,554,000
6,106	-	-	436	75,780	-	-	-	-	29,768,429	35,466,393
-	-	-	-	-	310,000	-	-	-	310,000	6,156
-	-	-	-	-	-	-	-	-	150,000	-
-	111,586	-	-	-	-	-	-	-	111,586	100,120
-	2,223	-	-	-	-	-	-	-	2,223	2,000
-	113,809	-	-	-	310,000	-	-	-	573,809	108,276
(12,664)	-	-	(8,443)	-	-	-	-	-	(422,118)	(500,000)
-	-	(203,451)	-	-	-	-	-	-	(636,572)	(483,499)
-	-	(110,099)	-	-	-	-	-	-	(556,945)	(691,548)
-	-	-	(9,291)	-	-	-	-	-	(9,291)	-
-	-	-	-	(1,012,487)	-	-	-	-	(1,012,487)	(1,416,880)
-	-	(953,190)	-	-	-	-	-	-	(1,869,000)	(1,869,000)
-	-	(118,500)	-	-	-	-	-	-	(244,000)	-
-	(3,316,948)	-	-	-	-	-	-	-	(3,316,948)	(3,000,551)
-	-	(33,866)	-	-	(507,250)	-	-	-	(2,992,117)	(1,472,551)
-	-	-	-	-	-	-	-	-	(6,409)	-
-	-	-	-	-	-	-	-	-	-	(240,000)
-	-	-	-	-	-	-	-	-	(40,000)	(40,000)
-	-	-	-	-	-	-	-	-	(206,281)	(182,248)
-	-	-	(100,000)	-	-	-	-	-	(100,000)	(2,360,732)
-	-	-	-	-	-	-	-	-	(371,000)	(274,840)
-	-	-	-	-	-	-	-	-	(75,000)	-
(12,664)	(3,316,948)	(1,419,106)	(117,734)	(1,012,487)	(507,250)	-	-	-	(11,858,178)	(12,531,850)
-	-	(150,000)	-	-	-	-	-	-	(150,000)	-
-	(113,809)	-	-	-	-	-	-	-	(113,809)	(102,120)
-	-	-	-	-	-	-	-	-	(310,000)	(6,156)
345,043	-	3,178	43,472	-	-	-	-	-	421,682	-
19,433,563	-	178,987	2,448,438	-	-	-	-	-	23,750,000	-
183	-	-	10,736	280	-	-	-	-	96,472	34,308
-	-	-	-	-	-	-	-	-	-	43,163
(19,677,382)	-	(181,234)	(2,479,157)	-	507,250	-	-	-	507,250	-
94,849	(3,316,948)	(1,568,175)	(93,807)	(936,427)	310,000	-	-	-	(24,047,975)	-
-	-	-	-	-	-	-	-	-	18,637,680	23,012,014
656,490	525,834	3,616,316	1,299,285	379,714	(364,024)	129,731	221	-	18,124,823	19,128,678
9,974,073	3,555,569	11,910,913	1,974,553	1,774,235	(1,928,978)	1,739,106	13,937	-	45,197,068	26,068,390
\$ 10,630,563	\$ 4,081,403	\$ 15,527,229	\$ 3,273,838	\$ 2,153,949	\$ (2,293,002)	\$ 1,868,837	\$ 14,158	\$ -	\$ 63,321,891	\$ 45,197,068

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-4

AREAWIDE SERVICE AREA
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

ASSETS

	2010	2009
Equity in General Cash Pool	\$ 87,054,779	\$ 73,498,377
Accrued Interest	814,063	470,090
Taxes Receivable:		
Delinquent Taxes	5,466,382	5,293,765
Tax Liens	351,720	250,319
Penalties and Interest	963,552	1,581,405
Less: Allowance for Uncollectibles	(66,857)	(69,352)
Total Net Taxes Receivable	<u>6,714,797</u>	<u>7,056,137</u>
Accounts Receivable	10,536,843	10,884,363
Less: Allowance for Uncollectibles	(2,687,581)	(4,389,284)
Total Net Accounts Receivable	<u>7,849,262</u>	<u>6,495,079</u>
Intergovernmental Receivables	449,083	399,144
Due from Component Units:		
Anchorage Community Development Authority	28,311	108,417
Total Due from Component Units	<u>28,311</u>	<u>108,417</u>
Due from Other Sub-Funds:		
Former City Service Area Fund	3,751	6,092
Building Safety Fund	2,111,956	1,075,024
State Grants Fund	-	416,772
Federal Grants Fund	-	427,554
Girdwood Valley Capital Projects Fund	-	200,365
Convention Center Operating Reserve Fund	684	-
Merrill Field Airport Fund	1,020,340	857,433
Information Technology Fund	3,826,843	3,653,125
Other Restricted Resources Fund	117,544	139,819
Total Due from Other Sub-Funds	<u>7,081,118</u>	<u>6,776,184</u>
Long-Term Loans Receivable	39,750,000	42,735,000
Inventories, at Cost	826,631	787,778
Prepaid Items and Deposits	17,611	559
Advance to Areawide Capital Projects Fund	1,599,865	1,668,733
TOTAL ASSETS	<u>\$ 152,185,520</u>	<u>\$ 139,995,498</u>

LIABILITIES AND SUB-FUND BALANCE

LIABILITIES		
Accounts Payable and Contract Retainages	\$ 3,718,936	\$ 3,568,702
Accrued Payroll Liabilities	3,678,130	3,592,881
Due to Component Units:		
Anchorage School District	78,253,324	77,649,194
Anchorage Community Development Authority	215,120	13,836
Total Due to Component Units	<u>78,468,444</u>	<u>77,663,030</u>
Deferred Revenue and Deposits	46,262,036	48,806,055
Total Liabilities	<u>132,127,546</u>	<u>133,630,668</u>
SUB-FUND BALANCE		
Reserved for Inventories	826,631	787,778
Reserved for Prepaid Items and Deposits	17,611	559
Reserved for Long-Term Loans	1,510,984	1,580,905
Unreserved, Designated for Bond Rating, Operating Emergencies, and Tax Litigation	13,515,767	3,995,588
Unreserved, Undesignated for Service Area	4,186,981	-
Total Sub-Fund Balance	<u>20,057,974</u>	<u>6,364,830</u>
TOTAL LIABILITIES AND SUB-FUND BALANCE	<u>\$ 152,185,520</u>	<u>\$ 139,995,498</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-5

AREAWIDE SERVICE AREA
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING
 SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE
 For The Years Ended December 31, 2010 and 2009

	2010	2009
REVENUES		
Taxes	\$ 284,792,875	\$ 255,423,230
Assessments	2,284,762	2,324,750
Licenses and Permits	4,032,002	4,485,387
Intergovernmental	17,065,010	15,788,239
Charges for Services	22,268,496	21,908,438
Fines and Forfeitures	1,080,723	1,263,300
Investment Income	1,104,777	1,853,538
Other	944,652	888,813
Total Revenues	333,573,297	303,935,695
EXPENDITURES		
General Government:		
Assembly	2,775,002	3,012,945
Equal Rights Commission	712,127	704,484
Internal Audit	(1)	12
Office of the Mayor	282,630	467,271
Municipal Attorney	2,541,271	2,772,786
Municipal Manager	(475,954)	(709,922)
Finance	7,521,597	6,573,208
Information Technology	496,385	87,368
Employee Relations	105,706	433,447
Purchasing	371,829	401,843
Heritage Land Bank	593,645	(991,431)
Total General Government	14,924,237	12,752,011
Public Safety:		
Health and Human Services	12,643,257	13,231,284
Fire Services	22,672,228	21,159,990
Police Services	5,091,220	5,119,930
Total Public Safety	40,406,705	39,511,204
Public Services:		
Economic and Community Development	24,001,071	26,833,474
Public Transportation	19,138,916	19,034,674
Public Works	10,402,050	5,911,454
Education	233,853,777	225,459,645
Maintenance and Operations	9,293	(290,145)
Total Public Services	287,405,107	276,949,102
Debt Service:		
Principal	957,231	1,454,252
Interest and Fiscal Charges	1,419,385	1,400,435
Bond Issuance Costs	4,174	-
Total Debt Service	2,380,790	2,854,687
Total Expenditures	345,116,839	332,067,004
Deficiency of Revenues over Expenditures	(11,543,542)	(28,131,309)
OTHER FINANCING SOURCES (USES)		
Proceeds from Premium on Bond Sales	14,551	-
Proceeds - Refunding Bonds	819,530	-
Transfers from Other Funds	29,835,166	35,441,661
Transfers to Other Funds	(4,659,874)	(3,978,734)
Proceeds from Sale of Assets	57,125	16,380
Payment to Refunding Bond Escrow Agent	(829,812)	-
Net Other Financing Sources	25,236,686	31,479,307
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	13,693,144	3,347,998
Sub-Fund Balance, January 1	6,364,830	3,016,832
Sub-Fund Balance, December 31	\$ 20,057,974	\$ 6,364,830

AREAWIDE SERVICE AREA
 DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN
 For the Year Ended December 31, 2010

	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 225,217,638	\$ 224,709,293	\$ (508,345)
Personal Property	22,742,380	24,076,710	1,334,330
Aircraft	210,000	206,762	(3,238)
Motor Vehicle Registration	2,898,250	2,809,895	(88,355)
Motor Vehicle Rental	4,271,327	4,692,648	421,321
Hotel and Motel	6,475,951	7,868,946	1,392,995
Tobacco	16,300,000	17,321,934	1,021,934
Penalties and Interest	2,151,310	3,106,687	955,377
Total Taxes	<u>280,266,856</u>	<u>284,792,875</u>	<u>4,526,019</u>
Assessments In Lieu of Taxes:			
Municipal Enterprise Service Assessment	483,252	479,673	(3,579)
Assessments in Lieu of Property Taxes	1,629,000	1,805,089	176,089
Total Assessments In Lieu of Taxes	<u>2,112,252</u>	<u>2,284,762</u>	<u>172,510</u>
Licenses and Permits:			
Taxicab Permits and Revisions	272,600	272,207	(393)
Chauffeur Licenses and Renewals	16,500	17,680	1,180
Construction and ROW Permits	619,250	731,014	111,764
Animal Licenses	257,000	274,495	17,495
Vehicle Emission Certificates	1,660,749	1,512,370	(148,379)
Local Business Licenses	58,700	60,712	2,012
Landscaping Plan Reviews	25,000	20,491	(4,509)
Building Permit Plan Reviews	330,000	154,514	(175,486)
Inspections	650,000	734,975	84,975
Land Use Permits	200,000	86,100	(113,900)
Miscellaneous Permits	165,350	167,444	2,094
Total Licenses and Permits	<u>4,255,149</u>	<u>4,032,002</u>	<u>(223,147)</u>
Intergovernmental:			
Federal Government:			
Other Federal Grants - Direct	32,700	45,700	13,000
State of Alaska:			
Fisheries Tax	85,830	166,389	80,559
Electric Co-op Allocation	569,050	537,269	(31,781)
Municipal Assistance	15,209,949	15,053,452	(156,497)
State Grant Revenue - Direct	1,262,200	1,262,200	-
Total Intergovernmental	<u>17,159,729</u>	<u>17,065,010</u>	<u>(94,719)</u>
Charges for Services:			
Sports and Parks Activities	70,000	72,761	2,761
School District Service Fees	40,500	58,715	18,215
Ambulance Service Fees	5,582,750	5,601,175	18,425
E-911 Surcharge	6,982,470	6,968,480	(13,990)
DWI Impound Administrative Fees	630,500	616,461	(14,039)
Health Service Fees	388,840	378,684	(10,156)
Sanitary Inspection Fees	1,315,210	1,336,445	21,235
Cemetery Fees	244,800	268,793	23,993
Zoning Fees	400,000	438,507	38,507
Maps and Publications	2,600	12,443	9,843
Platting Fees	335,000	345,962	10,962
Fire Alarm Fees	20,000	33,562	13,562
Animal Shelter Fees	396,750	283,410	(113,340)
Mapping Fees	85,000	10,723	(74,277)
Transit Fees	3,783,444	3,774,194	(9,250)
Transit Advertising Fees	306,000	401,268	95,268
Museum Admission Fees	1,000	1,125	125
Library Fees	21,504	4,556	(16,948)
Lost Book Reimbursement	45,000	42,672	(2,328)
Sale of Books	4,000	137	(3,863)
Copier Fees	32,000	31,448	(552)
Reimbursed Costs	1,286,970	1,493,702	206,732
Miscellaneous Services	90,100	93,273	3,173
Total Charges for Services	<u>22,064,438</u>	<u>22,268,496</u>	<u>204,058</u>

AREAWIDE SERVICE AREA
 DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN
 For the Year Ended December 31, 2010

	Estimated	Actual	Variance With Final Budget
Fines and Forfeitures:			
Parking Enforcement Fines	752,130	539,383	(212,747)
Library Book Fines	290,000	207,607	(82,393)
Pre-Trial Diversion Costs	300,000	225,984	(74,016)
Other Fines and Forfeitures	157,900	107,749	(50,151)
Total Fines and Forfeitures	<u>1,500,030</u>	<u>1,080,723</u>	<u>(419,307)</u>
Investment Income:			
Short-Term Investments	2,472,320	1,164,710	(1,307,610)
Other (Loss)	97,700	(59,933)	(157,633)
Total Investment Income	<u>2,570,020</u>	<u>1,104,777</u>	<u>(1,465,243)</u>
Other:			
Leases and Rentals	300,677	286,493	(14,184)
Parking Garages and Lots	1,000	4,500	3,500
Ticket Surcharges	182,000	163,203	(18,797)
Collection Revenues	-	11,158	11,158
Appeal Receipts	1,000	2,110	1,110
Prior Year Expenditure Recovery	227,790	270,377	42,587
Miscellaneous	253,145	206,811	(46,334)
Total Other	<u>965,612</u>	<u>944,652</u>	<u>(20,960)</u>
Total Revenues	<u>330,894,086</u>	<u>333,573,297</u>	<u>2,679,211</u>
Transfers from Other Funds:			
MOA Trust Fund	5,100,000	5,100,000	-
Anchorage Metropolitan Police Service Area Fund	150,000	150,000	-
Public Transportation Capital Projects Fund	-	14	14
Areawide Capital Projects Fund	-	774	774
Electric Utility Fund	11,466,279	11,086,666	(379,613)
Refuse Utility Fund	229,916	220,407	(9,509)
Solid Waste Utility Fund	903,157	896,468	(6,689)
Water Utility Fund	6,767,680	6,717,558	(50,122)
Wastewater Utility Fund	5,048,454	5,011,065	(37,389)
Airport Fund	37,217	36,941	(276)
Port Fund	575,031	507,773	(67,258)
Retirement COP Debt Service Fund	107,500	107,500	-
Total Transfers from Other Funds	<u>30,385,234</u>	<u>29,835,166</u>	<u>(550,068)</u>
Proceeds from Premium on Bond Sales	-	14,551	14,551
Proceeds - Refunding Bonds	-	819,530	819,530
Proceeds from Sale of Assets	-	57,125	57,125
TOTAL	<u>\$ 361,279,320</u>	<u>\$ 364,299,669</u>	<u>\$ 3,020,349</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-7
(Additional Information)

AREAWIDE SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET
For the Year Ended December 31, 2010

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Assembly	\$ 2,609,620	\$ 2,660,871	\$ 2,775,002	\$ -	\$ 2,775,002	\$ (114,131)
Equal Rights Commission	818,988	811,217	712,127	-	712,127	99,090
Internal Audit	(4,175)	183	(1)	-	(1)	184
Office of the Mayor	445,578	320,629	282,630	-	282,630	37,999
Municipal Attorney	2,618,433	2,546,197	2,541,271	-	2,541,271	4,926
Municipal Manager	(488,648)	(685,596)	(475,954)	-	(475,954)	(209,642)
Finance	7,816,668	7,791,350	7,521,597	-	7,521,597	269,753
Information Technology	403,459	388,625	496,385	-	496,385	(107,760)
Employee Relations	218,072	27,900	105,706	-	105,706	(77,806)
Purchasing	492,059	302,499	371,829	-	371,829	(69,330)
Heritage Land Bank	555,988	324,892	593,645	-	593,645	(268,753)
Total General Government	15,486,042	14,488,767	14,924,237	-	14,924,237	(435,470)
Public Safety:						
Health and Human Services	13,369,219	13,584,662	12,643,257	-	12,643,257	941,405
Fire Services	23,427,241	23,792,827	22,672,228	-	22,672,228	1,120,599
Police Services	6,130,695	6,116,402	5,091,220	-	5,091,220	1,025,182
Total Public Safety	42,927,155	43,493,891	40,406,705	-	40,406,705	3,087,186
Public Services:						
Economic and Community Development	26,410,655	26,751,669	24,001,071	-	24,001,071	2,750,598
Public Transportation	18,924,254	19,818,618	19,138,916	-	19,138,916	679,702
Public Works	6,396,126	11,566,013	10,402,050	-	10,402,050	1,163,963
Education	-	233,853,777	233,853,777	-	233,853,777	-
Maintenance and Operations	716,970	(12,077)	9,293	-	9,293	(21,370)
Total Public Services	52,448,005	291,978,000	287,405,107	-	287,405,107	4,572,893
Debt Service:						
Principal	1,541,779	954,839	957,231	-	957,231	(2,392)
Interest and Fiscal Charges	1,272,139	1,422,472	1,419,385	-	1,419,385	3,087
Bond Issuance Costs	-	-	4,174	-	-	-
Total Debt Service	2,813,918	2,377,311	2,380,790	-	2,376,616	695
Transfers to Other Funds:						
Building Safety Fund	-	310,000	310,000	-	310,000	-
Convention Center Operating Reserve Fund	475,000	475,000	401,011	-	401,011	73,989
State Grants Fund	403,363	421,415	421,415	-	421,415	-
Federal Grants Fund	418,836	446,846	446,846	-	446,846	-
Police/Fire Retiree Medical Liability Fund	222,810	222,810	222,810	-	222,810	-
Medical/Dental/Life Insurance Fund	-	125,500	125,500	-	125,500	-
Information Technology Fund	-	75,000	75,000	-	75,000	-
Areawide Capital Projects Fund	1,517,715	2,460,435	2,451,001	-	2,451,001	9,434
Public Transportation Capital Projects Fund	16,629	206,291	206,291	-	206,291	-
Total Operating Transfers to Other Funds	3,054,353	4,743,297	4,659,874	-	4,659,874	83,423
Payment to Refunding Bond Escrow Agent	-	-	829,812	-	829,812	(829,812)
TOTAL	\$ 116,729,473	\$ 357,081,266	\$ 350,606,525	\$ -	\$ 350,602,351	\$ 6,478,915

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-8
(Additional Information)AREAWIDE SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2010

	Personal Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
General Government:								
Assembly	\$ 1,629,946	\$ 8,959	\$ 842,785	\$ -	\$ 40	\$ 613,893	\$ (320,621)	\$ 2,775,002
Equal Rights Commission	555,312	4,858	8,073	-	6,606	137,278	-	712,127
Internal Audit	505,704	596	8,540	-	-	38,499	(553,340)	(1)
Office of the Mayor	1,010,217	5,958	233,127	-	2,318	321,734	(1,290,724)	282,630
Municipal Attorney	5,236,594	33,633	1,533,858	-	7,895	365,720	(4,636,429)	2,541,271
Municipal Manager	1,240,941	16,311	603,272	801,723	9,640	765,042	(3,111,160)	325,769
Finance	10,112,409	89,733	857,291	249,988	29,214	2,092,149	(5,659,199)	7,771,585
Information Technology	663,802	49,273	560,597	-	3,055	289,005	(1,069,347)	496,385
Employee Relations	1,784,401	10,391	82,039	-	21,925	545,765	(2,338,815)	105,706
Purchasing	1,104,995	13,723	142,953	-	-	101,668	(99,151)	371,829
Heritage Land Bank	292,808	520	6,299,481	-	5,093	114,817	(6,119,074)	593,645
Total General Government	24,137,129	233,955	11,172,016	1,051,711	85,786	5,385,570	(26,090,219)	15,975,948
Public Safety:								
Health and Human Services	5,821,343	163,816	3,967,721	210,499	57,703	10,088,712	(7,456,038)	12,853,756
Fire Services	15,361,954	1,279,896	5,852,024	585,866	421,714	14,577,206	(14,820,566)	23,258,094
Police Services	-	20	1,648,301	-	-	3,442,899	-	5,091,220
Total Public Safety	21,183,297	1,443,732	11,468,046	796,365	479,417	28,108,817	(22,276,604)	41,203,070
Public Services:								
Economic and Community Development	9,655,211	74,279	8,778,638	165,070	56,786	7,614,827	(2,178,670)	24,166,141
Public Transportation	13,160,045	3,171,223	2,757,121	367,644	-	3,620,517	(3,569,990)	19,506,560
Public Works	11,522,430	165,006	883,300	-	39,626	12,334,302	(14,542,614)	10,402,050
Education	-	-	233,853,777	-	-	-	-	233,853,777
Maintenance and Operations	5,373,848	591,844	6,109,859	-	37,968	3,193,168	(15,297,394)	9,293
Total Public Services	39,711,534	4,002,352	252,382,695	532,714	134,380	26,762,814	(35,588,668)	287,937,821
Transfers to Other Funds:								
Building Safety Fund	-	-	310,000	-	-	-	-	310,000
Convention Center Operating Reserve Fund	-	-	401,011	-	-	-	-	401,011
State Grants Fund	-	-	421,415	-	-	-	-	421,415
Federal Grants Fund	-	-	446,846	-	-	-	-	446,846
Police/Fire Retiree Medical Liability Fund	-	-	222,810	-	-	-	-	222,810
Medical/Dental Self Insurance	-	-	125,500	-	-	-	-	125,500
Information Technology Fund	-	-	75,000	-	-	-	-	75,000
Areawide Capital Projects Fund	-	-	2,451,001	-	-	-	-	2,451,001
Public Transportation Capital Projects Fund	-	-	206,291	-	-	-	-	206,291
Total Transfers to Other Funds	-	-	4,659,874	-	-	-	-	4,659,874
Payment to Refunding Bond Escrow Agent	-	-	-	829,812	-	-	-	829,812
TOTAL	\$ 85,031,960	\$ 5,680,039	\$ 279,682,631	\$ 3,210,602	\$ 699,583	\$ 60,257,201	\$ (83,955,491)	\$ 350,606,525

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-9

FORMER CITY SERVICE AREA
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

ASSETS	<u>2010</u>	<u>2009</u>
Taxes Receivable:		
Delinquent Taxes	\$ 7,590	\$ 7,585
Less: Allowance for Uncollectibles	(4)	(4)
Total Net Taxes Receivable	<u>7,586</u>	<u>7,581</u>
Special Assessments Receivable:		
Current	3,562	3,562
Delinquent	79,322	79,322
Deferred	24,701	24,701
Total Special Assessments Receivable	<u>107,585</u>	<u>107,585</u>
TOTAL ASSETS	<u>\$ 115,171</u>	<u>\$ 115,166</u>
LIABILITIES AND SUB-FUND BALANCE		
LIABILITIES		
Due to Areawide	\$ 3,751	\$ 6,092
Deferred Revenue	58,073	58,227
Total Liabilities	<u>61,824</u>	<u>64,319</u>
SUB-FUND BALANCE		
Unreserved, Designated for Bond Rating	206	15
Unreserved, Undesignated for Service Area	53,141	50,832
Total Sub-Fund Balance	<u>53,347</u>	<u>50,847</u>
TOTAL LIABILITIES AND SUB-FUND BALANCE	<u>\$ 115,171</u>	<u>\$ 115,166</u>

EXHIBIT AA-10

FORMER CITY SERVICE AREA
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN SUB-FUND BALANCE
For the Years Ended December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
REVENUES		
Taxes	\$ 2,719	\$ 597
Investment Loss	(219)	(414)
Total Revenues	<u>2,500</u>	<u>183</u>
EXPENDITURES		
Public Services:		
Maintenance and Operations	-	336
Excess (Deficiency) of Revenues over Expenditures	<u>2,500</u>	<u>(153)</u>
Sub-Fund Balance, January 1	50,847	51,000
Sub-Fund Balance, December 31	<u>\$ 53,347</u>	<u>\$ 50,847</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-11
(Additional Information)

FORMER CITY SERVICE AREA
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2010

	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ -	\$ 159	\$ 159
Personal Property	-	2,470	2,470
Penalties and Interest	-	90	90
Total Taxes	-	2,719	2,719
Investment Loss - Short-Term Investments	-	(219)	(219)
TOTAL	\$ -	\$ 2,500	\$ 2,500

EXHIBIT AA-12
(Additional Information)

FORMER CITY SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES COMPARED WITH BUDGET
For the Year Ended December 31, 2010

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Maintenance and Operations	\$ 409	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 409	\$ -	\$ -	\$ -	\$ -	\$ -

EXHIBIT AA-13
(Additional Information)

FORMER CITY SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2010

	Debt Service	Charges From Other Departments	Actual on GAAP Basis
Maintenance and Operations	\$ -	\$ -	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-14

CHUGIAK FIRE SERVICE AREA
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

	2010	2009
ASSETS		
Equity in General Cash Pool	\$ 986,057	\$ 700,659
Taxes Receivable:		
Delinquent Taxes	40,020	41,150
Penalties and Interest	5,090	5,841
Less: Allowance for Uncollectibles	(266)	(285)
Total Net Taxes Receivable	44,844	46,706
Intergovernmental Receivables	1,381	1,131
TOTAL ASSETS	\$ 1,032,282	\$ 748,496
LIABILITIES AND SUB-FUND BALANCE		
LIABILITIES		
Deferred Revenue	\$ 33,474	\$ 35,198
SUB-FUND BALANCE		
Unreserved, Designated for Bond Rating and Operating Emergencies	129,159	117,428
Unreserved, Undesignated for Service Area	869,649	595,870
Total Sub-Fund Balance	998,808	713,298
TOTAL LIABILITIES AND SUB-FUND BALANCE	\$ 1,032,282	\$ 748,496

EXHIBIT AA-15

CHUGIAK FIRE SERVICE AREA
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER
FINANCING USES AND CHANGES IN SUB-FUND BALANCE
For the Years Ended December 31, 2010 and 2009

	2010	2009
REVENUES		
Taxes	\$ 1,066,036	\$ 1,059,347
Intergovernmental	1,709	1,757
Charges for Services	-	144
Investment Income	16,895	30,965
Other	116,837	143
Total Revenues	1,201,477	1,092,356
EXPENDITURES		
Public Safety:		
Fire and Rescue Operations	915,967	824,845
Excess of Revenues over Expenditures	285,510	267,511
OTHER FINANCING USES		
Transfers to Other Funds	-	(240,000)
Excess of Revenues over Expenditures and Other Financing Uses	285,510	27,511
Sub-Fund Balance, January 1	713,298	685,787
Sub-Fund Balance, December 31	\$ 998,808	\$ 713,298

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-16
(Additional Information)

CHUGIAK FIRE SERVICE AREA
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2010

	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 1,014,820	\$ 1,021,235	\$ 6,415
Personal Property	25,338	27,551	2,213
Motor Vehicle Registration	8,840	9,115	275
Penalties and Interest	7,000	8,135	1,135
Total Taxes	<u>1,055,998</u>	<u>1,066,036</u>	<u>10,038</u>
Intergovernmental:			
Electric Co-op Allocation	1,810	1,709	(101)
Investment Income - Short-Term Investments	<u>46,790</u>	<u>16,895</u>	<u>(29,895)</u>
Other:			
Prior Year Expenditure Recovery	-	116,837	116,837
TOTAL	<u>\$ 1,104,598</u>	<u>\$ 1,201,477</u>	<u>\$ 96,879</u>

EXHIBIT AA-17
(Additional Information)

CHUGIAK FIRE SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES COMPARED WITH BUDGET
For the Year Ended December 31, 2010

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	<u>\$ 1,102,710</u>	<u>\$ 1,104,597</u>	<u>\$ 915,967</u>	<u>\$ -</u>	<u>\$ 915,967</u>	<u>\$ 188,630</u>

EXHIBIT AA-18
(Additional Information)

CHUGIAK FIRE SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2010

	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Public Safety:							
Fire Services	<u>\$ 660</u>	<u>\$ 816,947</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,860</u>	<u>\$ (16,500)</u>	<u>\$ 915,967</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-19

GLEN ALPS SERVICE AREA
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

	2010	2009
ASSETS		
Equity in General Cash Pool	\$ 186,125	\$ 169,833
Taxes Receivable:		
Delinquent Taxes	9,538	9,977
Penalties and Interest	351	565
Less: Allowance for Uncollectibles	(16)	(24)
Total Net Taxes Receivable	<u>9,873</u>	<u>10,518</u>
Intergovernmental Receivables	394	323
TOTAL ASSETS	<u>\$ 196,392</u>	<u>\$ 180,674</u>

LIABILITIES AND SUB-FUND BALANCE

LIABILITIES		
Accounts Payable	\$ 16,078	\$ 19,931
Deferred Revenue	7,032	8,004
Total Liabilities	<u>23,110</u>	<u>27,935</u>
SUB-FUND BALANCE		
Unreserved, Designated for Bond Rating and Operating Emergencies	87,495	88,710
Unreserved, Undesignated for Service Area	85,787	64,029
Total Sub-Fund Balance	<u>173,282</u>	<u>152,739</u>
TOTAL LIABILITIES AND SUB-FUND BALANCE	<u>\$ 196,392</u>	<u>\$ 180,674</u>

EXHIBIT AA-20

GLEN ALPS SERVICE AREA
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER
FINANCING USES AND CHANGES IN SUB-FUND BALANCE
For the Years Ended December 31, 2010 and 2009

	2010	2009
REVENUES		
Taxes	\$ 305,008	\$ 304,469
Intergovernmental	481	495
Investment Income	4,229	9,053
Total Revenues	<u>309,718</u>	<u>314,017</u>
EXPENDITURES		
Public Services:		
Maintenance and Operations	249,175	275,200
Excess of Revenues over Expenditures	60,543	38,817
OTHER FINANCING USES		
Transfers to Other Funds	(40,000)	(40,000)
Excess (Deficiency) of Revenues over Expenditures and Other Financing Uses	20,543	(1,183)
Sub-Fund Balance, January 1	152,739	153,922
Sub-Fund Balance, December 31	<u>\$ 173,282</u>	<u>\$ 152,739</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-21
(Additional Information)

GLEN ALPS SERVICE AREA
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2010

	<u>Estimated</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Taxes:			
Real Property	\$ 293,854	\$ 295,499	\$ 1,645
Personal Property	4,695	5,159	464
Motor Vehicle Registration	2,810	2,601	(209)
Penalties and Interest	1,600	1,749	149
Total Taxes	<u>302,959</u>	<u>305,008</u>	<u>2,049</u>
Intergovernmental:			
Electric Co-op Allocation	510	481	(29)
Investment Income - Short-Term Investments	7,880	4,229	(3,651)
TOTAL	<u>\$ 311,349</u>	<u>\$ 309,718</u>	<u>\$ (1,631)</u>

EXHIBIT AA-22
(Additional Information)

GLEN ALPS SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET
For the Year Ended December 31, 2010

	<u>Budget</u>		<u>Actual on GAAP Basis</u>	<u>Adjustment To Budgetary Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Revised</u>				
Public Services:						
Maintenance and Operations	\$ 270,124	\$ 271,350	\$ 249,175	\$ -	\$ 249,175	\$ 22,175
Transfers to Other Funds:						
Miscellaneous Pass Thru Capital Projects Fund	40,000	40,000	40,000	-	40,000	-
TOTAL	<u>\$ 310,124</u>	<u>\$ 311,350</u>	<u>\$ 289,175</u>	<u>\$ -</u>	<u>\$ 289,175</u>	<u>\$ 22,175</u>

EXHIBIT AA-23
(Additional Information)

GLEN ALPS SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2010

	<u>Other Services and Charges</u>	<u>Charges From Other Departments</u>	<u>Actual on GAAP Basis</u>
Public Services:			
Maintenance and Operations	\$ 216,249	\$ 32,926	\$ 249,175
Transfers to Other Funds:			
Miscellaneous Pass Thru Capital Projects Fund	40,000	-	40,000
TOTAL	<u>\$ 256,249</u>	<u>\$ 32,926</u>	<u>\$ 289,175</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-24

GIRDWOOD VALLEY SERVICE AREA
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

ASSETS		2010	2009
Equity in General Cash Pool		\$ 702,510	\$ 710,065
Taxes Receivable:			
Delinquent Taxes		40,101	36,967
Penalties and Interest		5,608	5,851
Less: Allowance for Uncollectibles		(306)	(295)
Total Net Taxes Receivable		<u>45,403</u>	<u>42,523</u>
Accounts Receivable		-	783
Intergovernmental Receivables		1,968	1,612
TOTAL ASSETS		<u>\$ 749,881</u>	<u>\$ 754,983</u>
 LIABILITIES AND SUB-FUND BALANCE 			
LIABILITIES			
Accounts Payable		\$ 73,878	\$ 219,940
Accrued Payroll Liabilities		1,507	1,224
Deferred Revenue		36,099	34,347
Total Liabilities		<u>111,484</u>	<u>255,511</u>
SUB-FUND BALANCE			
Unreserved, Designated for Bond Rating and Operating Emergencies		546,128	499,472
Unreserved, Undesignated for Service Area		92,269	-
Total Sub-Fund Balance		<u>638,397</u>	<u>499,472</u>
TOTAL LIABILITIES AND SUB-FUND BALANCE		<u>\$ 749,881</u>	<u>\$ 754,983</u>

EXHIBIT AA-25

GIRDWOOD VALLEY SERVICE AREA
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER
FINANCING USES AND CHANGES IN SUB-FUND BALANCE
For the Years Ended December 31, 2010 and 2009

	2010	2009
REVENUES		
Taxes	\$ 1,905,432	\$ 1,936,941
Intergovernmental	2,427	2,495
Charges for Services	8,045	9,272
Investment Income	13,440	23,531
Restricted Contributions	-	36,284
Other	3,852	20,257
Total Revenues	<u>1,933,196</u>	<u>2,028,780</u>
EXPENDITURES		
Public Safety:		
Fire and Rescue Operations	520,924	549,588
Public Services:		
Economic and Community Development	215,468	259,705
Maintenance and Operations	676,037	728,286
Total Public Services	<u>891,505</u>	<u>987,991</u>
Debt Service:		
Principal	4,000	20,000
Interest and Fiscal Charges	6,844	8,537
Bond Issuance Costs	55	-
Total Debt Service	<u>10,899</u>	<u>28,537</u>
Total Expenditures	<u>1,423,328</u>	<u>1,566,116</u>
Excess of Revenues over Expenditures	509,868	462,664
OTHER FINANCING USES		
Proceeds from Premium on Bond Sales	192	-
Proceeds - Refunding Bonds	10,792	-
Transfers to Other Funds	(371,000)	(275,177)
Payment to Refunding Bond Escrow Agent	(10,927)	-
Excess of Revenues over Expenditures and Other Financing Uses	<u>138,925</u>	<u>187,487</u>
Sub-Fund Balance, January 1	499,472	311,985
Sub-Fund Balance, December 31	<u>\$ 638,397</u>	<u>\$ 499,472</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-26
(Additional Information)

GIRDWOOD VALLEY SERVICE AREA
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2010

	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 1,798,198	\$ 1,804,590	\$ 6,392
Personal Property	68,700	75,991	7,291
Motor Vehicle Registration	13,020	12,988	(32)
Penalties and Interest	10,000	11,863	1,863
Total Taxes	<u>1,889,918</u>	<u>1,905,432</u>	<u>15,514</u>
Intergovernmental:			
Electric Co-op Allocation	2,570	2,427	(143)
Charges for Services:			
Recreation Centers and Programs	6,000	6,489	489
Recreation Center Rentals and Activities	-	1,047	1,047
Camping Fees	-	509	509
Total Charges for Services	<u>6,000</u>	<u>8,045</u>	<u>2,045</u>
Investment Income - Short-Term Investments	<u>10,370</u>	<u>13,440</u>	<u>3,070</u>
Other:			
Prior Year Expenditure Recovery	-	1,428	1,428
Lease and Rental Revenue	-	2,424	2,424
Total Other	<u>-</u>	<u>3,852</u>	<u>3,852</u>
Total Revenues	<u>1,908,858</u>	<u>1,933,196</u>	<u>24,338</u>
Proceeds from Premium on Bond Sales	-	192	192
Proceeds - Refunding Bonds	-	10,792	10,792
TOTAL	<u>\$ 1,908,858</u>	<u># \$ 1,944,180</u>	<u># \$ 35,322</u>

EXHIBIT AA-27
(Additional Information)

GIRDWOOD VALLEY SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET
For the Year Ended December 31, 2010

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ 540,035	\$ 510,376	\$ 520,924	\$ -	\$ 520,924	\$ (10,548)
Public Services:						
Economic and Community Development	449,934	203,038	215,468	-	215,468	(12,430)
Maintenance and Operations	855,971	812,542	676,037	-	676,037	136,505
Total Public Services	<u>1,305,905</u>	<u>1,015,580</u>	<u>891,505</u>	<u>-</u>	<u>891,505</u>	<u>124,075</u>
Debt Service:						
Principal	65,454	5,000	4,000	-	4,000	1,000
Interest and Fiscal Charges	81,618	6,905	6,844	-	6,844	61
Bond Issuance Costs	-	-	55	-	55	(55)
Total Debt Service	<u>147,072</u>	<u>11,905</u>	<u>10,899</u>	<u>-</u>	<u>10,899</u>	<u>1,006</u>
Transfers to Other Funds:						
Girdwood Valley Capital Projects Fund	74,840	378,000	371,000	-	371,000	7,000
Total Transfers to Other Funds	<u>74,840</u>	<u>378,000</u>	<u>371,000</u>	<u>-</u>	<u>371,000</u>	<u>7,000</u>
Payment to Refunding Bond Escrow Agent	-	-	10,927	-	10,927	(10,927)
TOTAL	<u>\$ 2,067,852</u>	<u>\$ 1,915,861</u>	<u>\$ 1,805,255</u>	<u>\$ -</u>	<u>\$ 1,805,255</u>	<u>\$ 110,606</u>

EXHIBIT AA-28
(Additional Information)

GIRDWOOD VALLEY SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2010

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Fire Services	\$ -	\$ 3,046	\$ 419,567	\$ 10,899	\$ 594	\$ 125,277	\$ (27,560)	\$ 531,823
Public Services:								
Economic and Community Development	30,635	11,708	110,645	-	-	62,480	-	215,468
Maintenance and Operations	-	19,377	589,689	-	-	66,971	-	676,037
Total Public Services	<u>30,635</u>	<u>31,085</u>	<u>700,334</u>	<u>-</u>	<u>-</u>	<u>129,451</u>	<u>-</u>	<u>891,505</u>
Transfers to Other Funds:								
Girdwood Valley Capital Projects Fund	-	-	371,000	-	-	-	-	371,000
Total Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>371,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>371,000</u>
Payment to Refunding Bond Escrow Agent	-	-	-	10,927	-	-	-	10,927
TOTAL	<u>\$ 30,635</u>	<u>\$ 34,131</u>	<u>\$ 1,490,901</u>	<u>\$ 21,826</u>	<u>\$ 594</u>	<u>\$ 254,728</u>	<u>\$ (27,560)</u>	<u>\$ 1,805,255</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-29

FORMER BOROUGH ROADS AND DRAINAGE SERVICE AREA
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

ASSETS	2010	2009
Equity in General Cash Pool	\$ 100,151	\$ 97,224
Taxes Receivable:		
Delinquent Taxes	32,284	32,284
Penalties and Interest	22,146	22,146
Less: Allowance for Uncollectibles	(1,774)	(1,774)
Total Net Taxes Receivable	52,656	52,656
Special Assessments Receivable:		
Deferred	32,119	32,119
TOTAL ASSETS	\$ 184,926	\$ 181,999
LIABILITIES AND SUB-FUND BALANCE		
LIABILITIES		
Deferred Revenue	\$ 84,775	\$ 84,775
SUB-FUND BALANCE		
Unreserved, Designated for Bond Rating	241	456
Unreserved, Undesignated for Service Area	99,910	96,768
Total Sub-Fund Balance	100,151	97,224
TOTAL LIABILITIES AND SUB-FUND BALANCE	\$ 184,926	\$ 181,999

EXHIBIT AA-30

FORMER BOROUGH ROADS AND DRAINAGE SERVICE AREA
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN SUB-FUND BALANCE
For the Years Ended December 31, 2010 and 2009

	2010	2009
REVENUES		
Investment Income	\$ 2,927	\$ 5,530
EXPENDITURES		
Public Services:		
Maintenance and Operations	-	-
Excess of Revenues over Expenditures	2,927	5,530
Sub-Fund Balance, January 1	97,224	91,694
Sub-Fund Balance, December 31	\$ 100,151	\$ 97,224

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-31
(Additional Information)

FORMER BOROUGH ROADS AND DRAINAGE SERVICE AREA
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2010

	<u>Estimated</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Investment Income - Short-Term Investments	<u>\$ -</u>	<u>\$ 2,927</u>	<u>\$ 2,927</u>

EXHIBIT AA-32
(Additional Information)

FORMER BOROUGH ROADS AND DRAINAGE SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES COMPARED WITH BUDGET
For the Year Ended December 31, 2010

	<u>Budget</u>		<u>Actual on GAAP Basis</u>	<u>Adjustment To Budgetary Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Revised</u>				
Public Services: Maintenance and Operations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EXHIBIT AA-33
(Additional Information)

FORMER BOROUGH ROADS AND DRAINAGE SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2010

	<u>Charges From Other Departments</u>	<u>Actual on GAAP Basis</u>
Public Services: Maintenance and Operations	<u>\$ -</u>	<u>\$ -</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-34

FIRE SERVICE AREA
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

	2010	2009
Equity in General Cash Pool	\$ 8,415,855	\$ 10,319,497
Accrued Interest	70,791	45,076
Taxes Receivable:		
Delinquent Taxes	1,290,296	1,473,938
Penalties and Interest	167,538	64,075
Less: Allowance for Uncollectibles	(9,549)	(9,881)
Total Net Taxes Receivable	<u>1,448,285</u>	<u>1,528,132</u>
Accounts Receivable	25,608	123,267
Less: Allowance for Uncollectibles	(8,385)	(68,817)
Total Net Accounts Receivable	<u>17,223</u>	<u>54,450</u>
Intergovernmental Receivables	75,042	62,608
Prepaid Items and Deposits	11,887	11,887
TOTAL ASSETS	<u>\$ 10,039,083</u>	<u>\$ 12,021,650</u>

LIABILITIES AND SUB-FUND BALANCE

LIABILITIES		
Accounts Payable	\$ 203,074	\$ 49,243
Accrued Payroll Liabilities	2,660,813	2,571,921
Deferred Revenue	1,132,239	1,095,236
Total Liabilities	<u>3,996,126</u>	<u>3,716,400</u>
SUB-FUND BALANCE		
Reserved for Prepaid Items and Deposits	11,887	11,887
Unreserved, Designated for Bond Rating, Operating Emergencies, and Tax Litigation	6,031,070	6,074,178
Unreserved, Undesignated for Service Area	-	2,219,185
Total Sub-Fund Balance	<u>6,042,957</u>	<u>8,305,250</u>
TOTAL LIABILITIES AND SUB-FUND BALANCE	<u>\$ 10,039,083</u>	<u>\$ 12,021,650</u>

FIRE SERVICE AREA
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER
FINANCING SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE
For the Years Ended December 31, 2010 and 2009

EXHIBIT AA-35

	2010	2009
REVENUES		
Taxes	\$ 55,361,372	\$ 52,361,872
Licenses and Permits	378,860	676,860
Intergovernmental	94,311	96,971
Charges for Services	413,884	396,977
Investment Income	269,410	449,511
Other	25,645	10,500
Total Revenues	<u>56,543,482</u>	<u>53,992,691</u>
EXPENDITURES		
Public Safety:		
Fire and Rescue Operations	55,149,240	46,089,763
Debt Service:		
Principal	1,444,219	2,102,864
Interest and Fiscal Charges	1,530,388	1,637,884
Bond Issuance Costs	4,373	-
Total Debt Service	<u>2,978,980</u>	<u>3,740,748</u>
Total Expenditures	<u>58,128,220</u>	<u>49,830,511</u>
Excess of Revenues over Expenditures	<u>(1,584,738)</u>	<u>4,162,180</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from Premium on Bond Sales	15,246	-
Proceeds - Refunding Bonds	858,690	-
Proceeds from Sale of Assets	28,146	16,055
Transfers from Other Funds	941	-
Transfers to Other Funds	(711,115)	(693,423)
Payment to Refunding Bond Escrow Agent	(869,463)	-
Net Other Financing Uses	<u>(677,555)</u>	<u>(677,368)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	<u>(2,262,293)</u>	<u>3,484,812</u>
Sub-Fund Balance, January 1	8,305,250	4,820,438
Sub-Fund Balance, December 31	<u>\$ 6,042,957</u>	<u>\$ 8,305,250</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-36
(Additional Information)

FIRE SERVICE AREA
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN
For the Year Ended December 31, 2010

	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 48,878,702	\$ 48,845,993	\$ (32,709)
Personal Property	5,175,600	5,732,441	556,841
Motor Vehicle Registration	499,640	495,272	(4,368)
Penalties and Interest	260,000	287,666	27,666
Total Taxes	54,813,942	55,361,372	547,430
Licenses and Permits - Building Permit Plan Reviews	600,000	378,860	(221,140)
Intergovernmental:			
Electric Co-op Allocation	99,890	94,311	(5,579)
Charges for Services:			
Hazardous Waste Fees	121,500	134,817	13,317
Fire Inspection Fees	200,000	202,521	2,521
Reimbursed Costs	3,200	76,546	73,346
Total Charges for Services	324,700	413,884	89,184
Investment Income - Short-Term Investments	598,380	269,410	(328,970)
Other:			
Leases and Rentals	1,000	25,608	24,608
Prior Year Expenditure Recovery	-	37	37
Total Other	1,000	25,645	24,645
Proceeds from Sale of Assets	-	28,146	28,146
Proceeds from Premium on Bond Sales	-	15,246	15,246
Proceeds - Refunding Bonds	-	858,690	858,690
Transfers from Other Funds:			
Anchorage Fire Service Area			
Capital Projects Fund	530	941	411
TOTAL	\$ 56,438,442	\$ 57,446,505	\$ 1,008,063

EXHIBIT AA-37
(Additional Information)

FIRE SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET
For the Year Ended December 31, 2010

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ 48,805,817	\$ 54,967,598	\$ 55,149,240	\$ -	\$ 55,149,240	\$ (181,642)
Debt Service:						
Principal	2,061,470	1,443,863	1,444,219	-	1,444,219	(356)
Interest and Fiscal Charges	1,560,675	1,535,053	1,530,388	-	1,530,388	4,665
Bond Issuance Costs	-	-	4,373	-	4,373	(4,373)
Total Debt Service	3,622,145	2,978,916	2,978,980	-	2,978,980	(64)
Transfers to Other Funds:						
State Grants Fund	-	11,706	11,706	-	11,706	-
Anchorage Fire Service Area Capital Projects Fund	-	6,409	6,409	-	6,409	-
Police Fire/Retiree Medical Liability Fund	693,000	693,000	693,000	-	693,000	-
Total Transfers to Other Funds	693,000	711,115	711,115	-	711,115	-
Payment to Refunding Bond Escrow Agent	-	-	869,463	-	869,463	(869,463)
TOTAL	\$ 53,120,962	\$ 58,657,629	\$ 59,708,798	\$ -	\$ 59,708,798	\$ (1,051,169)

EXHIBIT AA-38
(Additional Information)

FIRE SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2010

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Public Safety:								
Fire Services	\$ 37,149,677	\$ 614,718	\$ 9,957,665	\$ 2,978,980	\$ 238,226	\$ 17,424,818	\$ (10,235,864)	\$ 58,128,220
Transfers to Other Funds:								
State Grants Fund	-	-	11,706	-	-	-	-	11,706
Anchorage Fire Service Area								
Capital Projects Fund	-	-	6,409	-	-	-	-	6,409
Police Fire/Retiree Medical Liability Fund	-	-	693,000	-	-	-	-	693,000
Total Transfers to Other Funds	-	-	711,115	-	-	-	-	711,115
Payment to Refunding Bond Escrow Agent	-	-	-	869,463	-	-	-	869,463
TOTAL	\$ 37,149,677	\$ 614,718	\$ 10,668,780	\$ 3,848,443	\$ 238,226	\$ 17,424,818	\$ (10,235,864)	\$ 59,708,798

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-39

ROADS AND DRAINAGE SERVICE AREA
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

ASSETS

	<u>2010</u>	<u>2009</u>
Equity in General Cash Pool	\$ 12,450,259	\$ 12,178,908
Taxes Receivable:		
Delinquent Taxes	1,309,282	1,962,728
Penalties and Interest	227,936	26,658
Less: Allowance for Uncollectibles	<u>(11,618)</u>	<u>(12,923)</u>
Total Net Taxes Receivable	<u>1,525,600</u>	<u>1,976,463</u>
Accounts Receivable	95,671	83,196
Less: Allowance for Uncollectibles	<u>(727)</u>	<u>(20,046)</u>
Total Net Accounts Receivable	<u>94,944</u>	<u>63,150</u>
Special Assessments Receivable:		
Current	93,617	71,146
Delinquent	8,858	8,564
Deferred	<u>828,810</u>	<u>595,046</u>
Total Special Assessments Receivable	<u>931,285</u>	<u>674,756</u>
Intergovernmental Receivables	204,940	198,763
Inventories, at Cost	249,622	244,211
Prepaid Items and Deposits	120,000	120,000
Advances to Other Funds	18,000	42,256
TOTAL ASSETS	<u>\$ 15,594,650</u>	<u>\$ 15,498,507</u>

LIABILITIES AND SUB-FUND BALANCE

LIABILITIES

Accounts Payable	\$ 654,595	\$ 722,043
Accrued Payroll Liabilities	662,010	904,323
Deferred Revenue and Deposits	2,433,573	2,441,378
Advances from Other Funds	1,213,909	1,456,690
Total Liabilities	<u>4,964,087</u>	<u>5,524,434</u>

SUB-FUND BALANCE

Reserved for Inventories	249,622	244,211
Reserved for Prepaid Items and Deposits	120,000	120,000
Reserved for Long Term Loans	18,000	42,256
Unreserved, Designated for Bond Rating, Operating Emergencies, and Tax Litigation	7,183,947	8,039,301
Unreserved, Undesignated for Service Area	<u>3,058,994</u>	<u>1,528,305</u>
Total Sub-Fund Balance	<u>10,630,563</u>	<u>9,974,073</u>
TOTAL LIABILITIES AND SUB-FUND BALANCE	<u>\$ 15,594,650</u>	<u>\$ 15,498,507</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-40

ROADS AND DRAINAGE SERVICE AREA
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER
 FINANCING SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE
 For The Years Ended December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
REVENUES		
Taxes	\$ 54,866,477	\$ 69,355,177
Special Assessments	652,751	180,156
Licenses and Permits	-	51,485
Intergovernmental	638,687	1,986,439
Charges for Services	20,042	142,642
Investment Income (Loss)	117,560	(258,654)
Prior Year Expenditure Recovery	28,687	1,570
Other	5,941	1,636
Total Revenues	<u>56,330,145</u>	<u>71,460,451</u>
EXPENDITURES		
Public Services:		
Public Works	189,141	4,723,572
Maintenance and Operations	26,978,716	22,560,219
Total Public Services	<u>27,167,857</u>	<u>27,283,791</u>
Debt Service:		
Principal	12,581,369	21,377,915
Interest and Fiscal Charges	15,920,302	16,608,322
Bond Issuance Costs	98,976	-
Total Debt Service	<u>28,600,647</u>	<u>37,986,237</u>
Total Expenditures	<u>55,768,504</u>	<u>65,270,028</u>
Excess of Revenues over Expenditures	<u>561,641</u>	<u>6,190,423</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Assets	183	3
Proceeds from Premium on Bond Sales	345,043	-
Proceeds-Refunding Bonds	19,433,563	-
Transfers from Other Funds	6,106	4,744
Transfers to Other Funds	(12,664)	-
Payment to Refunding Bond Escrow Agent	(19,677,382)	-
Net Other Financing Sources	<u>94,849</u>	<u>4,747</u>
Excess of Revenues and Other Financing Sources over Expenditures	656,490	6,195,170
Sub-Fund Balance, January 1	9,974,073	3,778,903
Sub-Fund Balance, December 31	<u>\$ 10,630,563</u>	<u>\$ 9,974,073</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-41
(Additional Information)

ROADS AND DRAINAGE SERVICE AREA
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN
For the Year Ended December 31, 2010

	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 46,907,363	\$ 46,946,971	\$ 39,608
Personal Property	5,853,561	6,690,907	837,346
Motor Vehicle Registration	663,140	662,481	(659)
Hotel - Motel	142,314	195,052	52,738
Tax Cost Recoveries	-	(480)	(480)
Penalties and Interest	345,000	371,546	26,546
Total Taxes	53,911,378	54,866,477	955,099
Special Assessments:			
Collections	160,000	601,916	441,916
Penalties and Interest	60,000	50,835	(9,165)
Total Special Assessments	220,000	652,751	432,751
Intergovernmental:			
Electric Co-op Allocation	131,150	123,825	(7,325)
National Forest Allocation	116,555	104,563	(11,992)
Traffic Signal Management	423,650	410,299	(13,351)
Total Intergovernmental	671,355	638,687	(32,668)
Charges for Services:			
Reimbursed Costs	41,500	20,042	(21,458)
Investment Income - Short-Term Investments	1,064,720	117,560	(947,160)
Other:			
Miscellaneous Non-Operating Income	-	5,941	5,941
Prior Year Expenditure Recovery	-	28,687	28,687
Total Other	-	34,628	34,628
Proceeds from Premium on Bond Sales	-	345,043	345,043
Proceeds-Refunding Bonds	-	19,433,563	19,433,563
Proceeds from Sale of Assets	-	183	183
Transfers from Other Funds:			
Anchorage Roads and Drainage Service Area	-	6,106	6,106
Capital Projects Fund	-	-	-
TOTAL	\$ 55,908,953	\$ 76,115,040	\$ 20,206,087

EXHIBIT AA-42
(Additional Information)

ROADS AND DRAINAGE SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET
For the Year Ended December 31, 2010

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Public Works	\$ 4,932,071	\$ 113,756	\$ 189,141	\$ -	\$ 189,141	\$ (75,385)
Maintenance and Operations	28,460,123	28,927,136	26,978,716	-	26,978,716	1,948,420
Total Public Services	33,392,194	29,040,892	27,167,857	-	27,167,857	1,873,035
Debt Service:						
Principal	10,842,715	12,580,377	12,581,369	-	12,581,369	(992)
Interest and Fiscal Charges	18,111,833	15,920,986	15,920,302	-	15,920,302	684
Bond Issuance Costs	-	-	98,976	-	98,976	(98,976)
Total Debt Service	28,954,548	28,501,363	28,600,647	-	28,600,647	(99,284)
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	15,000	15,000	12,664	-	12,664	2,336
Total Transfers to Other Funds	15,000	15,000	12,664	-	12,664	2,336
Payment to Refunding Bond Escrow Agent	-	-	19,677,382	-	19,677,382	(19,677,382)
TOTAL	\$ 62,361,742	\$ 57,557,255	\$ 75,458,550	\$ -	\$ 75,458,550	\$ (17,901,295)

EXHIBIT AA-43
(Additional Information)

ROADS AND DRAINAGE SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2010

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Public Services:								
Public Works	\$ 3,313,547	\$ 483,414	\$ 171,301	\$ -	\$ 56,971	\$ 1,267,966	\$ (5,104,058)	\$ 189,141
Maintenance and Operations	10,612,317	2,426,514	12,099,313	28,600,647	58,579	2,588,677	(806,684)	55,579,363
Total Public Services	13,925,864	2,909,928	12,270,614	28,600,647	115,550	3,856,643	(5,910,742)	55,768,504
Transfers to Other Funds:								
Convention Center Operating Reserve Fund	-	-	12,664	-	-	-	-	12,664
Payment to Refunding Bond Escrow Agent	-	-	-	19,677,382	-	-	-	19,677,382
TOTAL	\$ 13,925,864	\$ 2,909,928	\$ 12,283,278	\$ 48,278,029	\$ 115,550	\$ 3,856,643	\$ (5,910,742)	\$ 75,458,550

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MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-44

LIMITED SERVICE AREAS
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

ASSETS	2010	2009
Equity in General Cash Pool	\$ 4,227,316	\$ 3,815,103
Taxes Receivable:		
Delinquent Taxes	250,574	230,353
Penalties and Interest	15,968	16,879
Less: Allowance for Uncollectibles	(905)	(940)
Total Net Taxes Receivable	265,637	246,292
Accounts Receivable	8,683	46,662
Intergovernmental Receivables	9,767	7,999
TOTAL ASSETS	\$ 4,511,403	\$ 4,116,056

LIABILITIES AND SUB-FUND BALANCE

LIABILITIES		
Accounts Payable	\$ 212,517	\$ 353,628
Accrued Payroll Liabilities	24,027	23,474
Deferred Revenue and Deposits	193,456	183,385
Total Liabilities	430,000	560,487
SUB-FUND BALANCE		
Unreserved, Designated for Bond Rating and Operating Emergencies	1,398,639	1,348,266
Unreserved, Undesignated for Service Area	2,682,764	2,207,303
Total Sub-Fund Balance	4,081,403	3,555,569
TOTAL LIABILITIES AND SUB-FUND BALANCE	\$ 4,511,403	\$ 4,116,056

EXHIBIT AA-45

LIMITED SERVICE AREAS
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER
FINANCING SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE
For the Years Ended December 31, 2010 and 2009

	2010	2009
REVENUES		
Taxes	\$ 9,707,504	\$ 8,969,295
Intergovernmental	9,655	8,320
Investment Income	84,113	86,213
Charges for Services	33,549	121,974
Other	23,318	584
Total Revenues	9,858,139	9,186,386
EXPENDITURES		
Public Services:		
Public Works	-	306,359
Maintenance and Operations	6,015,357	5,790,900
Total Public Services	6,015,357	6,097,259
Excess of Revenues over Expenditures	3,842,782	3,089,127
OTHER FINANCING SOURCES (USES)		
Transfers from Other Sub-Funds	113,809	102,120
Transfers to Other Sub-Funds	(113,809)	(102,120)
Transfers to Other Funds	(3,316,948)	(3,000,551)
Net Other Financing Uses	(3,316,948)	(3,000,551)
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	525,834	88,576
Sub-Fund Balance, January 1	3,555,569	3,466,993
Sub-Fund Balance, December 31	\$ 4,081,403	\$ 3,555,569

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-46
(Additional Information)

LIMITED SERVICE AREAS
COMBINED DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN
For the Year Ended December 31, 2010

	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 9,371,486	\$ 9,380,581	\$ 9,095
Personal Property	182,212	211,864	29,652
Motor Vehicle Registration	64,580	64,457	(123)
Penalties and Interest	30,000	50,465	20,465
Tax Cost Recoveries	-	137	137
Total Taxes	<u>9,648,278</u>	<u>9,707,504</u>	<u>59,226</u>
Investment Income - Short-Term Investments	113,840	84,113	(29,727)
Intergovernmental:			
Traffic Signal Management	9,970	9,655	(315)
Charges for Services - Reimbursed Cost	15,460	33,549	18,089
Other:			
Prior Year Expenditure Recovery	-	23,318	23,318
Miscellaneous Revenue	1,600	-	(1,600)
Total Other	<u>1,600</u>	<u>23,318</u>	<u>21,718</u>
Transfers from Other Sub-Funds	96,550	113,809	17,259
TOTAL	<u>\$ 9,885,698</u>	<u>\$ 9,971,948</u>	<u>\$ 86,250</u>

EXHIBIT AA-47
(Additional Information)

LIMITED SERVICE AREAS
COMBINED DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET
For the Year Ended December 31, 2010

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Maintenance and Operations	\$ 6,795,196	\$ 6,746,476	\$ 6,015,357	\$ -	\$ 6,015,357	\$ 731,119
Total Public Services	<u>6,795,196</u>	<u>6,746,476</u>	<u>6,015,357</u>	<u>-</u>	<u>6,015,357</u>	<u>731,119</u>
Transfers to Other Funds:						
Transfers to CBERRRSA						
Capital Projects Fund	2,998,100	3,316,948	3,316,948	-	3,316,948	-
Transfers to CBERRRSA Sub-Fund	102,600	113,809	113,809	-	113,809	-
Total Transfers to Other Funds	<u>3,100,700</u>	<u>3,430,757</u>	<u>3,430,757</u>	<u>-</u>	<u>3,430,757</u>	<u>-</u>
TOTAL	<u>\$ 9,895,896</u>	<u>\$ 10,177,233</u>	<u>\$ 9,446,114</u>	<u>\$ -</u>	<u>\$ 9,446,114</u>	<u>\$ 731,119</u>

EXHIBIT AA-48
(Additional Information)

LIMITED SERVICE AREAS
COMBINED DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2010

	Personnel Services	Supplies	Other Services and Charges	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Public Services:							
Maintenance and Operations	\$ 486,928	\$ 212,670	\$ 4,814,726	\$ 5,043	\$ 544,940	\$ (48,950)	\$ 6,015,357
Total Public Services	<u>486,928</u>	<u>212,670</u>	<u>4,814,726</u>	<u>5,043</u>	<u>544,940</u>	<u>(48,950)</u>	<u>6,015,357</u>
Transfers to Other Funds:							
Transfers to CBERRRSA							
Capital Projects Fund	-	-	3,316,948	-	-	-	3,316,948
Transfers to CBERRRSA Sub-Fund	-	-	113,809	-	-	-	113,809
Total Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>3,430,757</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,430,757</u>
TOTAL	<u>\$ 486,928</u>	<u>\$ 212,670</u>	<u>\$ 8,245,483</u>	<u>\$ 5,043</u>	<u>\$ 544,940</u>	<u>\$ (48,950)</u>	<u>\$ 9,446,114</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

LIMITED SERVICE AREAS
COMBINING BALANCE SHEET
December 31, 2010

	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	Chugiak Birchwood Eagle River Rural Roads	Eaglewood Contributing Roads	Gateway Contributing Roads
ASSETS											
Equity in General Cash Pool	\$ 186,838	\$ 153,558	\$ 220,312	\$ 67,032	\$ 30,047	\$ 24,653	\$ 30,765	\$ 179,543	\$ 1,534,942	\$ 14,783	\$ 326
Taxes Receivable:											
Delinquent Taxes	3,774	3,457	1,744	204	548	-	753	4,291	181,867	733	221
Penalties and Interest	165	375	112	28	66	-	49	527	7,189	101	-
Less: Allowance for Uncollectibles	(6)	(13)	(4)	(1)	(2)	-	(2)	(18)	(573)	(4)	-
Total Net Taxes Receivable	3,933	3,819	1,852	231	612	-	800	4,800	188,483	830	221
Accounts Receivable	-	-	-	-	-	-	-	-	8,683	-	-
Intergovernmental Receivables	-	-	-	-	-	-	-	-	9,767	-	-
TOTAL ASSETS	\$ 190,771	\$ 157,377	\$ 222,164	\$ 67,263	\$ 30,659	\$ 24,653	\$ 31,565	\$ 184,343	\$ 1,741,875	\$ 15,613	\$ 547
LIABILITIES AND SUB-FUND BALANCE											
LIABILITIES											
Accounts Payable	\$ 8,903	\$ 4,506	\$ 6,085	\$ 1,780	\$ 370	\$ 1,074	\$ 2,500	\$ 19,833	\$ 72,427	\$ -	\$ -
Accrued Payroll Liabilities	-	-	-	-	-	-	-	-	24,027	-	-
Deferred Revenue and Deposits	3,799	2,648	1,678	230	600	-	800	4,016	140,400	552	221
Total Liabilities	12,702	7,154	7,763	2,010	970	1,074	3,300	23,849	236,854	552	221
SUB-FUND BALANCE											
Unreserved, Designated for Bond Rating and Operating Emergencies	77,030	39,189	31,765	9,382	4,265	4,962	9,337	42,818	667,569	9,373	205
Unreserved, Undesignated for Service Area	101,039	111,034	182,636	55,871	25,424	18,617	18,928	117,676	837,452	5,688	121
Total Sub-Fund Balance	178,069	150,223	214,401	65,253	29,689	23,579	28,265	160,494	1,505,021	15,061	326
TOTAL LIABILITIES AND SUB-FUND BALANCE	\$ 190,771	\$ 157,377	\$ 222,164	\$ 67,263	\$ 30,659	\$ 24,653	\$ 31,565	\$ 184,343	\$ 1,741,875	\$ 15,613	\$ 547

LIMITED SERVICE AREAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, OTHER
FINANCING SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE
For the Year Ended December 31, 2010

	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	Chugiak Birchwood Eagle River Rural Roads	Eaglewood Contributing Roads	Gateway Contributing Roads
REVENUES											
Taxes	\$ 266,038	\$ 133,766	\$ 107,447	\$ 31,258	\$ 14,403	\$ 17,019	\$ 32,314	\$ 146,862	\$ 6,814,395	\$ 112,809	\$ 2,473
Intergovernmental Investment Income	6,633	4,957	4,996	1,952	696	547	736	4,706	8,363	809	16
Charges for Services	-	-	-	-	-	-	-	-	33,549	-	-
Other	-	-	-	-	-	-	-	-	23,318	-	-
Total Revenues	272,671	138,723	112,443	33,210	15,099	17,566	33,050	151,568	6,879,625	113,618	2,489
EXPENDITURES											
Public Services:											
Maintenance and Operations	289,026	146,545	57,757	28,096	7,621	11,583	28,263	153,823	3,376,044	1,900	50
Total Public Services	289,026	146,545	57,757	28,096	7,621	11,583	28,263	153,823	3,376,044	1,900	50
Excess (Deficiency) of Revenues over Expenditures	(16,355)	(7,822)	54,686	5,114	7,478	5,983	4,787	(2,255)	3,503,581	111,718	2,439
OTHER FINANCING SOURCES (USES)											
Transfers from Other Sub-Funds	-	-	-	-	-	-	-	-	113,809	-	-
Transfers to CBERRRSA Sub-Fund	-	-	-	-	-	-	-	-	-	(111,586)	(2,223)
Transfers to CBERRRSA Capital Projects Fund	-	-	-	-	-	-	-	-	(3,316,948)	-	-
Net Other Financing Uses	-	-	-	-	-	-	-	-	(3,203,139)	(111,586)	(2,223)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(16,355)	(7,822)	54,686	5,114	7,478	5,983	4,787	(2,255)	300,442	132	216
Sub-Fund Balance, January 1	194,424	158,045	159,715	60,139	22,211	17,596	23,478	162,749	1,204,579	14,929	110
Sub-Fund Balance, December 31	\$ 178,069	\$ 150,223	\$ 214,401	\$ 65,253	\$ 29,689	\$ 23,579	\$ 28,265	\$ 160,494	\$ 1,505,021	\$ 15,061	\$ 326

Lakehill Roads	Totem Roads	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	Eagle River Street Lts	Total
\$ 149,505	\$ 104,765	\$ 28,332	\$ 23,773	\$ 398,120	\$ 239,818	\$ 31,908	\$ 52,551	\$ 29,854	\$ 28,076	\$ 222,791	\$ 202,432	\$ 272,592	\$ 4,227,316
-	95	91	-	966	22,991	2,212	4,705	1,172	127	321	16,604	3,698	250,574
-	-	8	7	-	3,874	243	774	296	-	-	1,956	198	15,968
-	-	-	-	(1)	(139)	(9)	(27)	(10)	-	(11)	(68)	(17)	(905)
-	95	99	7	965	26,726	2,446	5,452	1,458	127	310	18,492	3,879	265,637
-	-	-	-	-	-	-	-	-	-	-	-	-	8,683
-	-	-	-	-	-	-	-	-	-	-	-	-	9,767
\$ 149,505	\$ 104,860	\$ 28,431	\$ 23,780	\$ 399,085	\$ 266,544	\$ 34,354	\$ 58,003	\$ 31,312	\$ 28,203	\$ 223,101	\$ 220,924	\$ 276,471	\$ 4,511,403
\$ 2,960	\$ 1,424	\$ -	\$ -	\$ 588	\$ 29,665	\$ 4,754	\$ 1,575	\$ -	\$ -	\$ 4,125	\$ 49,948	\$ -	\$ 212,517
-	-	-	-	-	-	-	-	-	-	-	-	-	24,027
95	91	8	3	904	16,101	1,726	4,972	1,295	127	301	10,000	2,889	193,456
3,055	1,515	8	3	1,492	45,766	6,480	6,547	1,295	127	4,426	59,948	2,889	430,000
15,948	10,330	3,772	14,786	32,952	189,226	15,331	25,559	5,437	5,985	14,511	76,971	91,936	1,398,639
130,502	93,015	24,651	8,991	364,641	31,552	12,543	25,897	24,580	22,091	204,164	84,005	181,646	2,582,764
146,450	103,345	28,423	23,777	397,593	220,778	27,874	51,456	30,017	28,076	218,675	160,976	273,582	4,081,403
\$ 149,505	\$ 104,860	\$ 28,431	\$ 23,780	\$ 399,085	\$ 266,544	\$ 34,354	\$ 58,003	\$ 31,312	\$ 28,203	\$ 223,101	\$ 220,924	\$ 276,471	\$ 4,511,403

Lakehill Roads	Totem Roads	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	Eagle River Street Lts	Total
\$ 52,238	\$ 33,840	\$ 12,717	\$ 51,823	\$ 102,190	\$ 662,968	\$ 53,391	\$ 89,331	\$ 18,694	\$ 20,690	\$ 44,937	\$ 575,589	\$ 310,312	\$ 9,707,504
-	-	-	-	-	-	-	-	-	-	-	-	-	9,655
4,215	2,727	636	517	14,456	6,857	878	1,143	553	495	6,428	5,327	5,470	84,113
-	-	-	-	-	-	-	-	-	-	-	-	-	33,549
-	-	-	-	-	-	-	-	-	-	-	-	-	23,318
56,453	36,567	13,353	52,340	116,646	669,825	54,269	90,474	19,247	21,185	51,365	580,916	325,437	9,858,139
45,140	21,683	4,554	46,690	168,189	660,085	54,727	77,380	5,211	7,745	43,031	544,982	235,232	6,015,357
45,140	21,683	4,554	46,690	168,189	660,085	54,727	77,380	5,211	7,745	43,031	544,982	235,232	6,015,357
11,313	14,884	8,799	5,650	(51,543)	9,740	(458)	13,094	14,036	13,440	8,334	35,934	90,205	3,842,782
-	-	-	-	-	-	-	-	-	-	-	-	-	113,809
-	-	-	-	-	-	-	-	-	-	-	-	-	(113,809)
-	-	-	-	-	-	-	-	-	-	-	-	-	(3,316,948)
-	-	-	-	-	-	-	-	-	-	-	-	-	(3,316,948)
11,313	14,884	8,799	5,650	(51,543)	9,740	(458)	13,094	14,036	13,440	8,334	35,934	90,205	525,834
135,137	88,461	19,624	18,127	449,136	211,038	28,332	38,362	15,981	14,636	210,341	125,042	183,377	3,555,569
\$ 146,450	\$ 103,345	\$ 28,423	\$ 23,777	\$ 397,593	\$ 220,778	\$ 27,874	\$ 51,456	\$ 30,017	\$ 28,076	\$ 218,675	\$ 160,976	\$ 273,582	\$ 4,081,403

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-51

ANCHORAGE METROPOLITAN POLICE SERVICE AREA
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

ASSETS

	<u>2010</u>	<u>2009</u>
Equity in General Cash Pool	\$ 17,333,380	\$ 13,106,052
Accrued Interest	85,839	70,350
Taxes Receivable:		
Delinquent Taxes	1,877,665	2,166,808
Penalties and Interest	210,599	34,886
Less: Allowance for Uncollectibles	<u>(12,504)</u>	<u>(12,195)</u>
Total Net Taxes Receivable	<u>2,075,760</u>	<u>2,189,499</u>
Accounts Receivable	1,082,961	2,869,429
Less: Allowance for Uncollectibles	<u>(675,937)</u>	<u>(2,503,278)</u>
Total Net Accounts Receivable	<u>407,024</u>	<u>366,151</u>
Intergovernmental Receivables	<u>384,524</u>	<u>391,467</u>
TOTAL ASSETS	<u>\$ 20,286,527</u>	<u>\$ 16,123,519</u>

LIABILITIES AND SUB-FUND BALANCE

LIABILITIES		
Accounts Payable	\$ 311,143	\$ 166,363
Accrued Payroll Liabilities	2,669,170	2,305,346
Deferred Revenue and Deposits	<u>1,778,985</u>	<u>1,740,897</u>
Total Liabilities	<u>4,759,298</u>	<u>4,212,606</u>
SUB-FUND BALANCE		
Unreserved, Designated for Bond Rating, Operating Emergencies, and Tax Litigation	11,545,082	10,360,562
Unreserved, Undesignated for Service Area	<u>3,982,147</u>	<u>1,550,351</u>
Total Sub-Fund Balance	<u>15,527,229</u>	<u>11,910,913</u>
TOTAL LIABILITIES AND SUB-FUND BALANCE	<u>\$ 20,286,527</u>	<u>\$ 16,123,519</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-52

ANCHORAGE METROPOLITAN POLICE SERVICE AREA
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING
 SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE
 For the Years Ended December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
REVENUES		
Taxes	\$ 84,355,071	\$ 81,414,190
Intergovernmental	454,797	484,286
Charges for Services	2,118,320	1,992,007
Fines and Forfeitures	6,388,424	6,371,756
Investment Income	510,127	747,224
Restricted Contributions	1,214,575	400,000
Other	672,774	684,417
Total Revenues	<u>95,714,088</u>	<u>92,093,880</u>
EXPENDITURES		
Public Safety:		
Police Services	<u>90,106,579</u>	<u>84,468,997</u>
Debt Service:		
Principal	236,000	250,000
Interest and Fiscal Charges	186,107	190,336
Bond Issuance Costs	911	-
Total Debt Service	<u>423,018</u>	<u>440,336</u>
Total Expenditures	<u>90,529,597</u>	<u>84,909,333</u>
Excess of Revenues over Expenditures	<u>5,184,491</u>	<u>7,184,547</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from Premium on Bond Sales	3,178	-
Proceeds - Refunding Bonds	178,987	-
Transfers from Other Funds	-	19,988
Transfers to Other Funds	(1,569,106)	(1,325,917)
Payment to Refunding Bond Escrow Agent	(181,234)	-
Net Other Financing Uses	<u>(1,568,175)</u>	<u>(1,305,929)</u>
Excess of Revenues over Expenditures and Other Financing Uses	<u>3,616,316</u>	<u>5,878,618</u>
Sub-Fund Balance, January 1	11,910,913	6,032,295
Sub-Fund Balance, December 31	<u>\$ 15,527,229</u>	<u>\$ 11,910,913</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-53
(Additional Information)

ANCHORAGE METROPOLITAN POLICE SERVICE AREA
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN
For the Year Ended December 31, 2010

	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 74,802,718	\$ 74,742,417	\$ (60,301)
Personal Property	7,635,894	8,458,320	822,426
Motor Vehicle Registration	661,790	652,893	(8,897)
Penalties and Interest	410,000	501,441	91,441
Total Taxes	83,510,402	84,355,071	844,669
Intergovernmental:			
Liquor License	399,300	329,300	(70,000)
Electric Co-op Allocation	132,920	125,497	(7,423)
Total Intergovernmental	532,220	454,797	(77,423)
Charges for Services:			
Police Services	448,440	777,788	329,348
DWI Impound Administrative Fees	577,240	596,475	19,235
Incarceration Cost Recovery	429,700	428,277	(1,423)
Reimbursed Costs	497,487	315,780	(181,707)
Total Charges for Services	1,952,867	2,118,320	165,453
Fines and Forfeitures:			
Traffic Court Fines	1,652,430	1,874,507	222,077
Trial Court Fines	2,532,330	2,665,968	133,638
Counter Fines	1,913,080	1,746,431	(166,649)
Curfew Fines	22,460	7,099	(15,361)
Minor Tobacco Fines	11,060	13,207	2,147
Other Fines and Forfeitures	101,430	81,212	(20,218)
Total Fines and Forfeitures	6,232,790	6,388,424	155,634
Investment Income - Short-Term Investments	609,920	510,127	(99,793)
Other:			
Sale of Found and Forfeited Property	234,100	277,715	43,615
Criminal Rule 8 Collection Costs	255,670	332,858	77,188
Prior Year Expenditure Recovery	-	3,884	3,884
Miscellaneous	44,740	58,317	13,577
Total Other	534,510	672,774	138,264
Proceeds from Premium on Bond Sales	-	3,178	3,178
Proceeds - Refunding Bonds	-	178,987	178,987
Restricted Contributions	1,214,575	1,214,575	-
TOTAL	\$ 94,587,284	\$ 95,896,253	\$ 1,308,969

EXHIBIT AA-54
(Additional Information)

ANCHORAGE METROPOLITAN POLICE SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET
For the Year Ended December 31, 2010

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Police Services	\$ 93,448,452	\$ 94,237,595	\$ 90,106,579	\$ -	\$ 90,106,579	\$ 4,131,016
Debt Service:						
Principal	285,000	235,000	236,000	-	236,000	(1,000)
Interest and Fiscal Charges	131,370	187,114	186,107	-	186,107	1,007
Bond Issuance Costs	-	-	911	-	911	(911)
Total Debt Service	416,370	422,114	423,018	-	423,018	(904)
Transfers to Other Funds:						
Areawide General Fund	-	150,000	150,000	-	150,000	-
State Grants Fund	131,763	219,464	203,451	-	203,451	16,013
Federal Grants Fund	71,304	118,765	110,099	-	110,099	8,666
Police/Fire Retiree Medical Liability Fund	953,171	953,171	953,190	-	953,190	(19)
Medical/Dental Self Insurance	-	118,500	118,500	-	118,500	-
Areawide Capital Projects Fund	21,933	36,531	33,866	-	33,866	2,665
Total Transfers to Other Funds	1,178,171	1,596,431	1,569,106	-	1,569,106	27,325
Payment to Refunding Bond Escrow Agent	-	-	181,234	-	181,234	(181,234)
TOTAL	\$ 95,042,993	\$ 96,256,140	\$ 92,279,937	\$ -	\$ 92,279,937	\$ 3,976,203

ANCHORAGE METROPOLITAN POLICE SERVICE AREA
 DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS
 CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
 For the Year Ended December 31, 2010

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Public Safety:								
Police Services	\$ 63,019,022	\$ 1,926,742	\$ 17,599,401	\$ 423,018	\$ 90,192	\$ 11,163,364	\$ (3,692,142)	\$ 90,529,597
Transfers to Other Funds:								
Areawide General Fund	-	-	150,000	-	-	-	-	150,000
State Grants Fund	-	-	203,451	-	-	-	-	203,451
Federal Grants Fund	-	-	110,099	-	-	-	-	110,099
Police/Fire Retiree Medical Liability Fund	-	-	953,190	-	-	-	-	953,190
Medical/Dental Self Insurance	-	-	118,500	-	-	-	-	118,500
Areawide Capital Projects Fund	-	-	33,866	-	-	-	-	33,866
Total Transfers to Other Funds	-	-	1,569,106	-	-	-	-	1,569,106
Payment to Refunding Bond Escrow Agent	-	-	-	181,234	-	-	-	181,234
TOTAL	\$ 63,019,022	\$ 1,926,742	\$ 19,168,507	\$ 604,252	\$ 90,192	\$ 11,163,364	\$ (3,692,142)	\$ 92,279,937

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-56

ANCHORAGE BOWL PARKS AND RECREATION SERVICE AREA
 COMPARATIVE BALANCE SHEETS
 December 31, 2010 and 2009

ASSETS	2010	2009
Equity in General Cash Pool	\$ 3,307,376	\$ 2,108,959
Accrued Interest	61,769	25,547
Taxes Receivable:		
Delinquent Taxes	404,745	496,181
Penalties and Interest	63,329	34,668
Less: Allowance for Uncollectibles	(3,471)	(3,814)
Total Net Taxes Receivable	464,603	527,035
Accounts Receivable	317,475	339,885
Less: Allowance for Uncollectibles	(12,790)	(15,806)
Total Net Accounts Receivable	304,685	324,079
Intergovernmental Receivables	26,097	21,373
TOTAL ASSETS	\$ 4,164,530	\$ 3,006,993
LIABILITIES AND SUB-FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 288,888	\$ 418,567
Accrued Payroll Liabilities	244,290	249,375
Deferred Revenue and Deposits	357,514	364,498
Total Liabilities	890,692	1,032,440
SUB-FUND BALANCE		
Unreserved, Designated for Bond Rating, Operating Emergencies, and Tax Litigation	2,494,995	1,974,553
Unreserved, Undesignated for Service Area	778,843	-
Total Sub-Fund Balance	3,273,838	1,974,553
TOTAL LIABILITIES AND SUB-FUND BALANCE	\$ 4,164,530	\$ 3,006,993

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-57

ANCHORAGE BOWL PARKS AND RECREATION SERVICE AREA
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER
 FINANCING SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE
 For the Years Ended December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
REVENUES		
Taxes	\$ 18,542,991	\$ 19,398,086
Intergovernmental	32,196	33,104
Charges for Services	2,093,989	1,834,478
Investment Loss	(12,063)	(84,769)
Other	15,184	2,518
Total Revenues	<u>20,672,297</u>	<u>21,183,417</u>
EXPENDITURES		
Public Services:		
Economic and Community Development	17,358,594	17,715,071
Debt Service:		
Principal	942,031	1,490,809
Interest and Fiscal Charges	966,110	1,097,369
Bond Issuance Costs	12,470	-
Total Debt Service	<u>1,920,611</u>	<u>2,588,178</u>
Total Expenditures	<u>19,279,205</u>	<u>20,303,249</u>
Excess of Revenues over Expenditures	<u>1,393,092</u>	<u>880,168</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from Premium on Bond Sales	43,472	-
Proceeds - Refunding Bonds	2,448,438	-
Proceeds from Sale of Assets	10,738	1,870
Transfers from Other Funds	436	-
Transfers to Other Funds	(117,734)	(100,000)
Payment to Refunding Bond Escrow Agent	(2,479,157)	-
Net Other Financing Sources (Uses)	<u>(93,807)</u>	<u>(98,130)</u>
Excess of Revenues and Other Financing Sources (Uses) over Expenditures	1,299,285	782,038
Sub-Fund Balance, January 1	1,974,553	1,192,515
Sub-Fund Balance, December 31	<u>\$ 3,273,838</u>	<u>\$ 1,974,553</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-58
(Additional Information)

ANCHORAGE BOWL PARKS AND RECREATION SERVICE AREA
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN
For the Year Ended December 31, 2010

	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 16,200,244	\$ 16,138,464	\$ (61,780)
Personal Property	1,834,536	2,002,360	167,824
Motor Vehicle Registration	171,930	172,239	309
Hotel - Motel	94,652	130,032	35,380
Penalties and Interest	95,000	99,896	4,896
Total Taxes	18,396,362	18,542,991	146,629
Intergovernmental:			
Electric Co-op Allocation	34,100	32,196	(1,904)
Charges for Services:			
Aquatics	1,090,850	1,051,398	(39,452)
Recreation Centers and Programs	149,270	179,506	30,236
Parks & Recreation	313,270	338,693	25,423
Sports and Parks Activities	345,000	413,897	68,897
Camping Fees	25,000	70,078	45,078
Golf Fees	25,000	24,912	(88)
Reimbursed Costs	-	15,505	15,505
Total Charges for Services	1,948,390	2,093,989	145,599
Investment Income (Loss) - Short Term Investments	299,260	(12,063)	(311,323)
Other:			
Prior Year Expenditure Recovery	-	12,145	12,145
Miscellaneous	-	3,039	3,039
Total Other	-	15,184	15,184
Proceeds from Premium on Bond Sales	-	43,472	43,472
Proceeds - Refunding Bonds	-	2,448,438	2,448,438
Transfers from Other Funds:			
Anchorage Parks and Recreation	-	436	436
Service Area Capital Projects Fund	-	10,738	10,738
Proceeds from Sale of Assets	-	-	-
TOTAL	\$ 20,678,112	\$ 23,175,381	\$ 2,497,269

EXHIBIT AA-59
(Additional Information)

ANCHORAGE BOWL PARKS AND RECREATION SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET
For the Year Ended December 31, 2010

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Economic and Community Development	\$ 18,043,127	\$ 18,240,967	\$ 17,358,594	\$ -	\$ 17,358,594	\$ 882,373
Debt Service:						
Principal	1,814,935	944,009	942,031	-	942,031	1,978
Interest and Fiscal Charges	1,253,916	965,264	966,110	-	966,110	(846)
Bond Issuance Costs	-	-	12,470	-	12,470	(12,470)
Total Debt Service	3,068,851	1,909,273	1,920,611	-	1,920,611	(11,338)
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	10,000	10,000	8,443	-	8,443	1,557
Misc Operational Grants Fund	-	9,291	9,291	-	9,291	-
Anchorage Park & Recreation Service Area						
Capital Projects Fund	100,000	100,000	100,000	-	100,000	-
Total Transfers to Other Funds	110,000	119,291	117,734	-	117,734	1,557
Payment to Refunding Bond Escrow Agent	-	-	2,479,157	-	2,479,157	(2,479,157)
TOTAL	\$ 21,221,978	\$ 20,269,531	\$ 21,876,096	\$ -	\$ 21,876,096	\$ (1,606,565)

EXHIBIT AA-60
(Additional Information)

ANCHORAGE BOWL PARKS AND RECREATION SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2010

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Public Services:								
Economic and Community Development	\$ 8,141,848	\$ 605,318	\$ 4,206,760	\$ 1,920,611	\$ 110,325	\$ 4,642,514	\$ (348,171)	\$ 19,279,205
Transfers to Other Funds:								
Convention Center Operating Reserve Fund	-	-	8,443	-	-	-	-	8,443
Misc Operational Grants Fund	-	-	9,291	-	-	-	-	9,291
Anchorage Park & Recreation Service Area								
Capital Projects Fund	-	-	100,000	-	-	-	-	100,000
Total Transfers to Other Funds	-	-	117,734	-	-	-	-	117,734
Payment to Refunding Bond Escrow Agent	-	-	-	2,479,157	-	-	-	2,479,157
TOTAL	\$ 8,141,848	\$ 605,318	\$ 4,324,494	\$ 4,399,768	\$ 110,325	\$ 4,642,514	\$ (348,171)	\$ 21,876,096

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MUNICIPALITY OF ANCHORAGE, ALASKA
EAGLE RIVER-CHUGIAK PARKS AND RECREATIONAL SERVICE AREA
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

EXHIBIT AA-61

	2010	2009
ASSETS		
Equity in General Cash Pool	\$ 2,166,895	\$ 1,760,912
Taxes Receivable:		
Delinquent Taxes	97,489	106,345
Penalties and Interest	13,168	15,339
Less: Allowance for Uncollectibles	(693)	(794)
Total Net Taxes Receivable	109,964	120,890
Accounts Receivable	14,212	46,049
TOTAL ASSETS	\$ 2,291,071	\$ 1,927,851
LIABILITIES AND SUB-FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 20,467	\$ 35,353
Accrued Payroll Liabilities	29,269	26,149
Deferred Revenue	87,386	92,114
Total Liabilities	137,122	153,616
SUB-FUND BALANCE		
Unreserved, Designated for Bond Rating and Operating Emergencies	395,985	442,788
Unreserved, Undesignated for Service Area	1,757,964	1,331,447
Total Sub-Fund Balance	2,153,949	1,774,235
TOTAL LIABILITIES AND SUB-FUND BALANCE	\$ 2,291,071	\$ 1,927,851

EXHIBIT AA-62

EAGLE RIVER-CHUGIAK PARKS AND RECREATIONAL SERVICE AREA
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING
SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE
For the Years Ended December 31, 2010 and 2009

	2010	2009
REVENUES		
Taxes	\$ 3,189,488	\$ 3,654,467
Charges for Services	426,758	331,737
Investment Income	56,163	113,875
Other	11,169	18,876
Total Revenues	3,683,578	4,118,955
EXPENDITURES		
Public Services:		
Economic and Community Development	2,005,502	2,078,006
Debt Service:		
Principal	212,677	202,492
Interest and Fiscal Charges	149,258	161,171
Total Debt Service	361,935	363,663
Total Expenditures	2,367,437	2,441,669
Excess of Revenues over Expenditures	1,316,141	1,677,286
OTHER FINANCING SOURCES (USES)		
Transfers to Other Funds	(1,012,487)	(1,422,472)
Transfers from Other Funds	75,780	-
Proceeds from Sale of Assets	280	-
Net Other Financing Uses	(936,427)	(1,422,472)
Excess of Revenues over Expenditures and Other Financing Uses	379,714	254,814
Sub-Fund Balance, January 1	1,774,235	1,519,421
Sub-Fund Balance, December 31	\$ 2,153,949	\$ 1,774,235

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-63
(Additional Information)

EAGLE RIVER-CHUGIAK PARKS AND RECREATIONAL SERVICE AREA
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN
For the Year Ended December 31, 2010

	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 3,061,955	\$ 3,084,154	\$ 22,199
Personal Property	79,014	87,929	9,915
Penalties and Interest	17,000	17,405	405
Total Taxes	3,157,969	3,189,488	31,519
Charges for Services:			
Aquatics	250,000	243,030	(6,970)
Recreation Centers and Programs	105,000	99,270	(5,730)
Sports and Parks Activities	35,000	58,458	23,458
Reimbursed Costs	26,002	26,000	(2)
Total Charges for Services	416,002	426,758	10,756
Investment Income - Short-Term Investments	107,240	56,163	(51,077)
Other:			
Prior Year Expenditure Recovery	-	1	1
Lease & Rental Revenue	6,600	6,600	-
Miscellaneous Revenues	-	4,568	4,568
Total Other	6,600	11,169	4,569
Proceeds from Sale of Assets	-	280	280
Transfers from Other Funds:			
Eagle River-Chugiak Parks and Recreation			
Service Area Capital Projects Fund	75,780	75,780	-
TOTAL	\$ 3,763,591	\$ 3,759,638	\$ (3,953)

EXHIBIT AA-64
(Additional Information)

EAGLE RIVER-CHUGIAK PARKS AND RECREATIONAL SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET
For the Year Ended December 31, 2010

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Economic and Community Development	\$ 2,353,902	\$ 2,311,754	\$ 2,005,502	\$ -	\$ 2,005,502	\$ 306,252
Debt Service:						
Principal	212,677	288,457	212,677	-	212,677	75,780
Interest and Fiscal Charges	149,520	150,900	149,258	-	149,258	1,642
Total Debt Service	362,197	439,357	361,935	-	361,935	77,422
Transfers to Other Funds:						
Eagle River-Chugiak Parks and Recreation						
Service Area Capital Projects Fund	1,381,657	1,012,487	1,012,487	-	1,012,487	-
TOTAL	\$ 4,097,756	\$ 3,763,598	\$ 3,379,924	\$ -	\$ 3,379,924	\$ 383,674

EXHIBIT AA-65
(Additional Information)

EAGLE RIVER-CHUGIAK PARKS AND RECREATIONAL SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2010

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Public Services:								
Economic and Community Development	\$ 1,107,267	\$ 61,224	\$ 438,502	\$ 361,935	\$ 19,761	\$ 408,748	\$ (30,000)	\$ 2,367,437
Transfers to Other Funds:								
Eagle River-Chugiak Parks and Recreation	-	-	1,012,487	-	-	-	-	1,012,487
Service Area Capital Projects Fund	-	-	-	-	-	-	-	-
TOTAL	\$ 1,107,267	\$ 61,224	\$ 1,450,989	\$ 361,935	\$ 19,761	\$ 408,748	\$ (30,000)	\$ 3,379,924

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-66

BUILDING SAFETY SERVICE AREA
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

ASSETS

	2010	2009
Master Lease Agreement Escrow	\$ 241,287	\$ -
Taxes Receivable:		
Delinquent Taxes	2,014	2,045
Penalties and Interest	4,078	4,110
Less: Allowance for Uncollectibles	(143)	(144)
Total Net Taxes Receivable	<u>5,949</u>	<u>6,011</u>
Accounts Receivable	35,620	105,620
Less: Allowance for Uncollectibles	(1,133)	(6,000)
Total Net Accounts Receivable	<u>34,487</u>	<u>99,620</u>
Prepaid Items and Deposits	40,976	-
TOTAL ASSETS	<u>\$ 322,699</u>	<u>\$ 105,631</u>

LIABILITIES AND SUB-FUND BALANCE

LIABILITIES		
Accounts Payable	\$ 27,415	\$ 398,806
Accrued Payroll Liabilities	178,881	232,268
Due to Areawide	2,111,956	1,075,024
Deferred Revenue and Deposits	297,449	328,511
Total Liabilities	<u>2,615,701</u>	<u>2,034,609</u>
SUB-FUND BALANCE		
Reserved for Prepaid Items and Deposits	40,976	-
Unreserved, Undesignated for Service Area	(2,333,978)	(1,928,978)
Total Sub-Fund Balance	<u>(2,293,002)</u>	<u>(1,928,978)</u>
TOTAL LIABILITIES AND SUB-FUND BALANCE	<u>\$ 322,699</u>	<u>\$ 105,631</u>

EXHIBIT AA-67

BUILDING SAFETY SERVICE AREA
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING
SOURCES (USES) AND CHANGES IN SUB-FUND BALANCE
For the Years Ended December 31, 2010 and 2009

	2010	2009
REVENUES		
Taxes	\$ -	\$ 1
Licenses and Permits	5,316,519	5,923,340
Charges for Services	15,005	(534,556)
Investment Loss	(63,296)	(21,553)
Other	500	880,801
Total Revenues	<u>5,268,728</u>	<u>6,248,033</u>
EXPENDITURES		
Public Services:		
Public Works	5,899,772	5,980,048
Debt Service:		
Principal	31,423	-
Interest and Fiscal Charges	11,557	-
Total Debt Service	<u>42,980</u>	<u>-</u>
Total Expenditures	<u>5,942,752</u>	<u>5,980,048</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(674,024)</u>	<u>267,985</u>
OTHER FINANCING SOURCES (USES)		
Loan Proceeds	507,250	-
Transfers from Other Funds	310,000	6,156
Transfers to Other Funds	(507,250)	(1,461,732)
Net Other Financing Sources (Uses)	<u>310,000</u>	<u>(1,455,576)</u>
Deficiency of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	<u>(364,024)</u>	<u>(1,187,591)</u>
Sub-Fund Balance, January 1	(1,928,978)	(741,387)
Sub-Fund Balance, December 31	<u>\$ (2,293,002)</u>	<u>\$ (1,928,978)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-68
(Additional Information)

BUILDING SAFETY SERVICE AREA
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN
For the Year Ended December 31, 2010

	Estimated	Actual	Variance With Final Budget
Licenses and Permits:			
Mechanical Licenses and Exams	\$ 70,000	\$ 90,486	\$ 20,486
Local Business Licenses	220,000	259,774	39,774
Building Permit Plan Reviews	1,366,506	1,180,357	(186,149)
Building and Grading Permits	2,834,240	2,411,197	(423,043)
Electrical Permits	304,530	204,822	(99,708)
Mechanical, Gas and Plumbing Permits	679,000	661,781	(17,219)
Elevator Permits	383,230	436,711	53,481
Mobile Home and Park Permits	5,000	5,120	120
Miscellaneous Permits	39,000	66,271	27,271
Total Licenses and Permits	<u>5,901,506</u>	<u>5,316,519</u>	<u>(584,987)</u>
Charges for Services:			
Sale of Publications	8,000	1,178	(6,822)
Demolition Services	-	8,312	8,312
Copier Fees	3,000	4,915	1,915
Reimbursed Cost	-	600	600
Total Charges for Services	<u>11,000</u>	<u>15,005</u>	<u>4,005</u>
Investment Income (Loss) - Short-Term Investments	-	(63,296)	(63,296)
Other:			
Appeal Receipts	-	500	500
Loan Proceeds	507,250	507,250	-
Transfers from Other Funds:			
Areawide Service Area Fund	-	310,000	310,000
TOTAL	<u>\$ 6,419,756</u>	<u>\$ 6,085,978</u>	<u>\$ (333,778)</u>

EXHIBIT AA-69
(Additional Information)

BUILDING SAFETY SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET
For the Year Ended December 31, 2010

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Public Works	\$ 5,823,178	\$ 5,785,743	\$ 5,899,772	\$ -	\$ 5,899,772	\$ (114,029)
Debt Service:						
Principal	-	31,430	31,423	-	31,423	7
Interest and Fiscal Charges	-	11,560	11,557	-	11,557	3
Total Debt Service	-	42,990	42,980	-	42,980	10
Transfers to Other Funds:						
Areawide Capital Projects Fund	-	507,250	507,250	-	507,250	-
TOTAL	<u>\$ 5,823,178</u>	<u>\$ 6,335,983</u>	<u>\$ 6,450,002</u>	<u>\$ -</u>	<u>\$ 6,450,002</u>	<u>\$ (114,019)</u>

EXHIBIT AA-70
(Additional Information)

BUILDING SAFETY SERVICE AREA
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2010

	Personnel Services	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
Public Services:								
Public Works	\$ 4,761,346	\$ 57,490	\$ 253,812	\$ 42,980.00	\$ 3,262	\$ 1,580,908	\$ (757,046)	\$ 5,942,752
Transfers to Other Funds:								
Areawide Capital Projects Fund	-	-	507,250	-	-	-	-	507,250
TOTAL	<u>\$ 4,761,346</u>	<u>\$ 57,490</u>	<u>\$ 761,062</u>	<u>\$ 42,980.00</u>	<u>\$ 3,262</u>	<u>\$ 1,580,908</u>	<u>\$ (757,046)</u>	<u>\$ 6,450,002</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-71

PUBLIC FINANCE AND INVESTMENT
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

ASSETS

	<u>2010</u>	<u>2009</u>
Equity in General Cash Pool	\$ 1,206,086	\$ 800,083
Receivables	41,486	56,369
Due from Component Unit - Anchorage School District	1,568	17,527
Interfund Receivables	2,677	2,168
Advances to Other Funds	1,213,909	1,456,690
TOTAL ASSETS	<u>\$ 2,465,726</u>	<u>\$ 2,332,837</u>

LIABILITIES AND SUB-FUND BALANCE

LIABILITIES

Accounts Payable	\$ 231,046	\$ 230,553
Accrued Payroll Liabilities	20,556	17,891
Deferred Revenue and Deposits	345,287	345,287
Total Liabilities	<u>596,889</u>	<u>593,731</u>
SUB-FUND BALANCE		
Reserved for Long Term Loans	971,128	1,213,909
Unreserved, Designated for Bond Rating	136,088	117,781
Unreserved, Undesignated	761,621	407,416
Total Sub-Fund Balance	<u>1,868,837</u>	<u>1,739,106</u>
TOTAL LIABILITIES AND SUB-FUND BALANCE	<u>\$ 2,465,726</u>	<u>\$ 2,332,837</u>

EXHIBIT AA-72

PUBLIC FINANCE AND INVESTMENT
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN SUB-FUND BALANCE
For The Years Ended December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
REVENUES		
Charges for Services	\$ 448,693	\$ 535,811
Investment Income	67,847	73,973
Other	1,133,009	817,869
Total Revenues	<u>1,649,549</u>	<u>1,427,653</u>
EXPENDITURES		
General Government:		
Finance	1,519,818	1,363,260
Total Expenditures	<u>1,519,818</u>	<u>1,363,260</u>
Excess of Revenues over Expenditures	<u>129,731</u>	<u>64,393</u>
Sub-Fund Balance, January 1	1,739,106	1,674,713
Sub-Fund Balance, December 31	<u>\$ 1,868,837</u>	<u>\$ 1,739,106</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-73
(Additional Information)

PUBLIC FINANCE AND INVESTMENT
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2010

	<u>Estimated</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Charges for Services:			
School District Service Fees	\$ 130,400	\$ 245,216	\$ 114,816
Reimbursed Cost	469,474	203,477	(265,997)
Total Charges for Services	<u>599,874</u>	<u>448,693</u>	<u>(151,181)</u>
Other:			
Prior Year Expenditure Recovery	-	2,144	2,144
Miscellaneous	1,076,318	1,130,865	54,547
Total Other	<u>1,076,318</u>	<u>1,133,009</u>	<u>56,691</u>
Investment Income - Short-Term Investments	47,190	67,847	20,657
TOTAL	<u>\$ 1,723,382</u>	<u>\$ 1,649,549</u>	<u>\$ (73,833)</u>

EXHIBIT AA-74
(Additional Information)

PUBLIC FINANCE AND INVESTMENT
DETAIL SCHEDULE OF EXPENDITURES COMPARED WITH BUDGET
For the Year Ended December 31, 2010

	<u>Budget</u>		<u>Actual on GAAP Basis</u>	<u>Adjustment To Budgetary Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Revised</u>				
General Government:						
Finance	\$ 1,435,577	\$ 1,630,709	\$ 1,519,818	\$ -	\$ 1,519,818	\$ 110,891
Debt Service:						
TANS Interest	1,050,000	-	-	-	-	-
TOTAL	<u>\$ 2,485,577</u>	<u>\$ 1,630,709</u>	<u>\$ 1,519,818</u>	<u>\$ -</u>	<u>\$ 1,519,818</u>	<u>\$ 110,891</u>

EXHIBIT AA-75
(Additional Information)

PUBLIC FINANCE AND INVESTMENT
DETAIL SCHEDULE OF EXPENDITURES ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For the Year Ended December 31, 2010

	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services and Charges</u>	<u>Debt Service</u>	<u>Capital Outlay</u>	<u>Charges From Other Departments</u>	<u>Actual on GAAP Basis</u>
	General Government:						
Finance	\$ 509,902	\$ 2,086	\$ 843,895	\$ -	\$ -	\$ 163,935	\$ 1,519,818
TOTAL	<u>\$ 509,902</u>	<u>\$ 2,086</u>	<u>\$ 843,895</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 163,935</u>	<u>\$ 1,519,818</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-76

POLICE AND FIRE RETIREE MEDICAL ADMINISTRATION FUND
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

ASSETS		
	2010	2009
Equity in General Cash Pool	\$ 18,423	\$ 17,828
TOTAL ASSETS	\$ 18,423	\$ 17,828
LIABILITIES AND SUB-FUND BALANCE		
LIABILITIES		
Accrued Payroll Liabilities	\$ 4,265	\$ 3,891
SUB-FUND BALANCE		
Unreserved:		
Designated for Bond Rating	18	53
Undesignated	14,140	13,884
Total Sub-Fund Balance	14,158	13,937
TOTAL LIABILITIES AND SUB-FUND BALANCE	\$ 18,423	\$ 17,828

EXHIBIT AA-77

POLICE AND FIRE RETIREE MEDICAL ADMINISTRATION FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN SUB-FUND BALANCE
For The Years Ended December 31, 2010 and 2009

	2010	2009
REVENUES		
Investment Income (Loss)	\$ 221	\$ 637
Total Revenues	221	637
EXPENDITURES		
General Government:		
Employee Relations	-	(21)
Total Expenditures	-	(21)
Excess of Revenues over Expenditures	221	658
Sub-Fund Balance, January 1,	13,937	13,279
Sub-Fund Balance, December 31	\$ 14,158	\$ 13,937

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-78
(Additional Information)

POLICE AND FIRE RETIREE MEDICAL ADMINISTRATION FUND
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2010

	Estimated	Actual	Variance With Final Budget
Investment - Short-Term Investments	\$ 610	\$ 221	\$ (389)
TOTAL	<u>\$ 610</u>	<u>\$ 221</u>	<u>\$ (389)</u>

EXHIBIT AA-79
(Additional Information)

POLICE AND FIRE RETIREE MEDICAL ADMINISTRATION FUND
DETAIL SCHEDULE OF EXPENDITURES COMPARED WITH BUDGET
For the Year Ended December 31, 2010

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government: Employee Relations	\$ 2,015	\$ (1)	\$ -	\$ -	\$ -	\$ (1)

EXHIBIT AA-80
(Additional Information)

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, 2010

	Personnel Services	Supplies	Other Services and Charges	Capital Outlay	Charges From Other Departments	Charges To Other Departments	Actual on GAAP Basis
	General Government: Employee Relations	\$ 110,644	\$ -	\$ 21,872	\$ -	\$ 60,035	\$ (192,551)

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT AA-81

PUBLIC EMPLOYEES' RETIREMENT SYSTEM ON-BEHALF PAYMENTS FROM THE STATE OF ALASKA
 COMPARATIVE STATEMENTS OF REVENUES AND EXPENDITURES
 For the Years Ended December 31, 2010 and 2009

	2010	2009
REVENUES		
Intergovernmental	\$ 9,867,535	\$ 16,162,963
Total Revenues	<u>9,867,535</u>	<u>16,162,963</u>
EXPENDITURES		
General Government:		
Assembly	54,678	94,311
Equal Rights Commission	20,563	37,466
Internal Audit	18,944	27,881
Office of the Mayor	36,725	42,961
Municipal Attorney	199,361	349,492
Municipal Manager	60,966	312,931
Finance	391,824	641,459
Information Technology	321,556	609,004
Employee Relations	74,181	137,417
Purchasing	39,895	83,288
Heritage Land Bank	30,521	45,240
Administration	24,336	77,809
Total General Government	<u>1,273,550</u>	<u>2,459,259</u>
Public Safety:		
Health and Human Services	550,768	739,262
Fire Services	1,893,335	2,972,143
Police Services	2,343,156	3,834,631
Total Public Safety	<u>4,787,259</u>	<u>7,546,036</u>
Public Services:		
Economic and Community Development	660,212	970,877
Public Transportation	520,917	848,927
Public Works	2,216,031	3,634,258
Maintenance and Operations	409,566	703,606
Total Public Services	<u>3,806,726</u>	<u>6,157,668</u>
Total Expenditures	<u>9,867,535</u>	<u>16,162,963</u>
Excess of Revenues over Expenditures	<u>-</u>	<u>-</u>
Sub-Fund Balance, January 1	-	-
Sub-Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>

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MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-1

HERITAGE LAND BANK FUND
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

ASSETS

	<u>2010</u>	<u>2009</u>
Equity in General Cash Pool	\$ 1,717,744	\$ 1,026,745
Accounts Receivable	5,118	-
Less: Allowance for Uncollectibles	(4,160)	-
Total Net Accounts Receivable	<u>958</u>	<u>-</u>
Special Assessments Receivable:		
Current	167	167
Deferred	558	558
Total Special Assessments Receivable	<u>725</u>	<u>725</u>
Due from Component Units:		
Long Term Loan to Anchorage Community Development Authority	619,368	808,000
TOTAL ASSETS	<u><u>\$ 2,338,795</u></u>	<u><u>\$ 1,835,470</u></u>

LIABILITIES AND FUND BALANCE

LIABILITIES		
Accounts Payable	\$ 1,646	\$ 1,000
Accrued Payroll Liabilities	17,207	20,297
Deferred Revenue	620,093	808,725
Total Liabilities	<u>638,946</u>	<u>830,022</u>
FUND BALANCE		
Unreserved, Designated	<u>1,699,849</u>	<u>1,005,448</u>
Total Fund Balance	<u>1,699,849</u>	<u>1,005,448</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 2,338,795</u></u>	<u><u>\$ 1,835,470</u></u>

EXHIBIT BB-2

HERITAGE LAND BANK FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND OTHER FINANCING SOURCES (USES)
AND CHANGES IN FUND BALANCE
For The Years Ended December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
REVENUES		
Charges for Services	\$ 1,939,100	\$ 309,232
Investment Income	35,524	47,102
Other	198,649	18,353
Total Revenues	<u>2,173,273</u>	<u>374,687</u>
EXPENDITURES		
General Government:		
Land Management	1,258,872	1,037,915
Excess (Deficiency) of Revenues over Expenditures	<u>914,401</u>	<u>(663,228)</u>
OTHER FINANCING SOURCES (USES)		
Transfers to Other Funds	(220,000)	-
Land Sales	-	954,971
Net Other Financing Sources (Uses)	<u>(220,000)</u>	<u>954,971</u>
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	694,401	291,743
Fund Balance, January 1	1,005,448	713,705
Fund Balance, December 31	<u><u>\$ 1,699,849</u></u>	<u><u>\$ 1,005,448</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-3
(Additional Information)

HERITAGE LAND BANK FUND
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND LAND SALES
For The Year Ended December 31, 2010

	Estimated	Actual	Variance With Final Budget
Charges for Services:			
Wetlands Mitigation Credit	\$ -	\$ 692,693	\$ 692,693
Miscellaneous Permits	205,000	1,040,850	835,850
Reimbursed Costs	1,000	797	(203)
Pipe Right Of Way Fee	60,000	142,857	82,857
Lease and Rental	40,000	61,903	21,903
Total Charges for Services	306,000	1,939,100	1,633,100
Investment Income:			
Short-Term Investments	63,732	35,524	(28,208)
Total Investment Income	63,732	35,524	(28,208)
Other:			
Lease-State Land Conveyance	5,000	3,267	(1,733)
Prior Year Expense Recovery	-	193,632	193,632
Miscellaneous	-	1,750	1,750
Total Other	5,000	198,649	193,649
Land Sales:			
State Land Block	10,000	-	(10,000)
Other	400,000	-	(400,000)
Total Land Sales	410,000	-	(410,000)
TOTAL	\$ 784,732	\$ 2,173,273	\$ 1,388,541

EXHIBIT BB-4
(Additional Information)

HERITAGE LAND BANK FUND
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET
For The Year Ended December 31, 2010

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Land Management	\$ 1,258,698	\$ 1,309,957	\$ 1,258,872	\$ -	\$ 1,258,872	\$ 51,085
Transfer to Other Funds:						
Transfers to Heritage Land Bank						
Capital Projects Fund	-	220,000	220,000	-	220,000	-
Total Transfers to Other Funds	-	220,000	220,000	-	220,000	-
TOTAL	\$ 1,258,698	\$ 1,529,957	\$ 1,478,872	\$ -	\$ 1,478,872	\$ 51,085

EXHIBIT BB-5
(Additional Information)

HERITAGE LAND BANK FUND
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For The Year Ended December 31, 2010

	Personnel Services	Supplies	Other Services and Charges	Capital Outlay	Charges From Other Departments	Actual on GAAP Basis
Land Management	\$ 528,729	\$ 3,481	\$ 260,109	\$ 3,525	\$ 463,028	\$ 1,258,872
Transfer to Other Funds:						
Transfers to Heritage Land Bank						
Capital Projects Fund	-	-	220,000	-	-	220,000
Total Transfers to Other Funds	-	-	220,000	-	-	220,000
TOTAL	\$ 528,729	\$ 3,481	\$ 480,109	\$ 3,525	\$ 463,028	\$ 1,478,872

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-6

FEDERAL/STATE FINE AND FORFEITURE
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

ASSETS		
	2010	2009
Cash	\$ 86,705	\$ 22,645
Equity in General Cash Pool	1,847,232	1,874,375
Prepaid Items and Deposits	-	26,887
TOTAL ASSETS	\$ 1,933,937	\$ 1,923,907
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 5,174	\$ 35,742
FUND BALANCE		
Reserved for Encumbrances	67,693	9,030
Reserved for Prepaid Items and Deposits	-	26,887
Unreserved, Designated	1,861,070	1,852,248
Total Fund Balance	1,928,763	1,888,165
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,933,937	\$ 1,923,907

EXHIBIT BB-7

FEDERAL/STATE FINE AND FORFEITURE
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2010 and 2009

	2010	2009
REVENUES		
Fines and Forfeitures	\$ 292,527	\$ 737,485
Investment Income	53,777	89,291
Other	345,794	126,023
Total Revenues	692,098	952,799
EXPENDITURES		
Public Safety:		
Police Services	651,500	561,171
Excess of Revenues over Expenditures	40,598	391,628
Fund Balance, January 1	1,888,165	1,496,537
Fund Balance, December 31	\$ 1,928,763	\$ 1,888,165

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-8

STATE GRANTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

ASSETS		
	2010	2009
Equity in General Cash Pool	\$ 12,527,936	\$ -
Intergovernmental Receivables	4,348,481	15,553,013
Prepaid Items	-	93,510
TOTAL ASSETS	\$ 16,876,417	\$ 15,646,523
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 1,194,280	\$ 2,315,822
Accrued Payroll Liabilities	348,097	347,107
Due to Areawide	-	416,772
Deferred Revenue	264,198	1,003,370
Total Liabilities	1,806,575	4,083,071
FUND BALANCE		
Reserved for Encumbrances	2,551,326	3,123,435
Reserved for Prepaid Items	-	93,510
Unreserved, Designated	12,518,516	8,346,507
Total Fund Balance	15,069,842	11,563,452
TOTAL LIABILITIES AND FUND BALANCE	\$ 16,876,417	\$ 15,646,523

EXHIBIT BB-9

STATE GRANTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2010 and 2009

	2010	2009
REVENUES		
Intergovernmental	\$ 23,424,155	\$ 35,779,779
Investment Income	23,501	49,883
Other	-	4,048
Total Revenues	23,447,656	35,833,710
EXPENDITURES		
General Government:		
Municipal Attorney	154,643	54,912
Heritage Land Bank	-	1,653,481
Emergency Management	675,786	933,360
Education	1,271,577	5,918,478
Non-Departmental	(3,386,379)	(133,503)
Total General Government	(1,284,373)	8,426,728
Public Safety:		
Health and Human Services	8,658,764	8,641,912
Fire and Rescue Operations	630,432	2,574,693
Police Services	1,281,370	3,042,294
Total Public Safety	10,570,566	14,258,899
Public Services:		
Economic and Community Development	7,688,920	6,720,749
Public Transportation	1,852,653	1,735,563
Public Works	1,604,006	2,145,855
Maintenance and Operations	146,066	2,983,898
Total Public Services	11,291,645	13,586,065
Total Expenditures	20,577,838	36,271,692
Excess (Deficiency) of Revenues over Expenditures	2,869,818	(437,982)
OTHER FINANCING SOURCES		
Transfers from Other Funds	636,572	483,499
Net Other Financing Sources	636,572	483,499
Excess of Revenues and Other Financing Sources over Expenditures	3,506,390	45,517
Fund Balance, January 1	11,563,452	11,517,935
Fund Balance, December 31	\$ 15,069,842	\$ 11,563,452

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-10

FEDERAL GRANTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

ASSETS	2010	2009
Equity in General Cash Pool	\$ 205,169	\$ -
Investments	352,602	345,942
Accounts Receivable	7,184,430	7,270,369
Intergovernmental Receivables	3,558,738	4,346,256
TOTAL ASSETS	\$ 11,300,939	\$ 11,962,567
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 718,460	\$ 676,102
Accrued Payroll Liabilities	141,392	127,676
Due to Areawide	-	427,554
Deferred Revenue	7,871,663	7,663,614
Total Liabilities	8,731,515	8,894,946
FUND BALANCE		
Reserved for Encumbrances	297,429	3,629,629
Unreserved, Designated	2,271,995	-
Unreserved, Undesignated	-	(562,008)
Total Fund Balance	2,569,424	3,067,621
TOTAL LIABILITIES AND FUND BALANCE	\$ 11,300,939	\$ 11,962,567

EXHIBIT BB-11

FEDERAL GRANTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING
SOURCES AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2010 and 2009

	2010	2009
REVENUES		
Intergovernmental	\$ 11,231,972	\$ 8,630,820
Investment Income	34,790	81,098
Other	382,701	-
Total Revenues	11,649,463	8,711,918
EXPENDITURES		
Public Safety:		
Health and Human Services	3,289,454	3,965,159
Fire and Rescue Operations	504,114	899,786
Police Services	2,133,550	1,610,200
Total Public Safety	5,927,118	6,475,145
Public Services:		
Public Transportation	43,634	601,464
Economic and Community Development	5,935,796	3,216,633
Public Works	623,441	121,452
Total Public Services	6,602,871	3,939,549
Debt Service:		
Principal	74,000	70,000
Interest and Fiscal Charges	100,616	104,089
Total Debt Service	174,616	174,089
Total Expenditures	12,704,605	10,588,783
Deficiency of Revenues over Expenditures	(1,055,142)	(1,876,865)
OTHER FINANCING SOURCES		
Transfers from Other Funds	556,945	713,605
Deficiency of Revenues and Other Financing Sources over Expenditures	(498,197)	(1,163,260)
Fund Balance, January 1	3,067,621	4,230,881
Fund Balance, December 31	\$ 2,569,424	\$ 3,067,621

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-12
(Additional information)

FEDERAL GRANTS FUND
SCHEDULE OF CHANGES IN FUND BALANCE RESERVED FOR LONG-TERM LOANS
For the Year Ended December 31, 2010

	<u>Anchor</u>	<u>Rental Rehabilitation</u>	<u>CDBG Rehabilitation</u>	<u>Minor Repair</u>	<u>Home Rehab</u>	<u>ACLT Loan</u>	<u>Total</u>
Fund Balance Reserved for Long-Term Loans, January 1	\$ 3,207,604	\$ 11,317	\$ 1,274,248	\$ 505,744	\$ 314,608	\$ 1,956,848	\$ 7,270,369
Deduct:							
Repayments of Loans	(38,700)	-	(32,056)	-	-	(75,667)	(146,423)
Write-Offs and Other Adjustments of Loans	(312,818)	-	-	(312,490)	(18,937)	-	(644,245)
Add:							
Disbursements for New Loans	<u>403,950</u>	<u>-</u>	<u>-</u>	<u>300,779</u>	<u>-</u>	<u>-</u>	<u>704,729</u>
FUND BALANCE RESERVED FOR LONG-TERM LOANS, DECEMBER 31	<u>\$ 3,260,036</u>	<u>\$ 11,317</u>	<u>\$ 1,242,192</u>	<u>\$ 494,033</u>	<u>\$ 295,671</u>	<u>\$ 1,881,181</u>	<u>\$ 7,184,430</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-13

MISCELLANEOUS OPERATIONAL GRANTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

ASSETS	2010	2009
Equity in General Cash Pool	\$ 825,206	\$ 650,330
Accounts Receivable	30,685	32,685
TOTAL ASSETS	\$ 855,891	\$ 683,015
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 17,028	\$ 14,334
Accrued Payroll Liabilities	-	52
Deferred Credits	30,685	32,685
Total Liabilities	47,713	47,071
FUND BALANCE		
Reserved for Encumbrances	-	74,807
Unreserved, Designated	7,114	6,905
Unreserved, Undesignated	801,064	554,232
Total Fund Balance	808,178	635,944
TOTAL LIABILITIES AND FUND BALANCE	\$ 855,891	\$ 683,015

EXHIBIT BB-14

MISCELLANEOUS OPERATIONAL GRANTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES
AND CHANGES IN FUND BALANCE
For the Years Ended December 31, 2010 and 2009

	2010	2009
REVENUES		
Investment Income	\$ 25,267	\$ 58,205
Contributions and Donations	574,216	226,444
Other	482	309
Total Revenues	599,965	284,958
EXPENDITURES		
Health and Human Services	2,326	12,006
Fire and Rescue Operations	29,759	15,355
Police Services	-	1,514
Total Public Safety	32,085	28,875
Public Services:		
Economic and Community Development	429,937	490,971
Total Expenditures	462,022	519,846
Excess (Deficiencies) of Revenues over Expenditures	137,943	(234,888)
OTHER FINANCING SOURCES		
Transfers from Other Funds	34,291	-
Net other Financing Sources	34,291	-
Excess (Deficiencies) of Revenues and Other Financing Sources over Expenditures	172,234	(234,888)
Fund Balance, January 1	635,944	870,832
Fund Balance, December 31	\$ 808,178	\$ 635,944

MUNICIPALITY OF ANCHORAGE, ALASKA
 OTHER RESTRICTED RESOURCES FUND
 COMPARATIVE BALANCE SHEETS
 For the Years Ended December 31, 2010 and 2009

EXHIBIT BB-15

ASSETS	2010	2009
Special Assessments Receivable	\$ 78,897	\$ 108,682
TOTAL ASSETS	<u>\$ 78,897</u>	<u>\$ 108,682</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due to Areawide	\$ 117,544	\$ 139,819
Accounts Payable	10,236	6,646
Tax Refunds	-	7,979
Total Liabilities	<u>127,780</u>	<u>154,444</u>
FUND BALANCE		
Unreserved, Undesignated	<u>(48,883)</u>	<u>(45,762)</u>
Total Fund Balance	<u>(48,883)</u>	<u>(45,762)</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 78,897</u>	<u>\$ 108,682</u>

EXHIBIT BB-16

OTHER RESTRICTED RESOURCES FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 For the Years Ended December 31, 2010 and 2009

	2010	2009
REVENUES		
Special Assessments	\$ 802,212	\$ 804,920
Investment Loss	<u>(13,980)</u>	<u>(27,743)</u>
Total Revenues	<u>788,232</u>	<u>777,177</u>
EXPENDITURES		
General Government:		
Non-Departmental	<u>791,353</u>	<u>797,145</u>
Total Expenditures	<u>791,353</u>	<u>797,145</u>
Deficiency of Revenues over Expenditures	(3,121)	(19,968)
Fund Balance, January 1	<u>(45,762)</u>	<u>(25,794)</u>
Fund Balance, December 31	<u>\$ (48,883)</u>	<u>\$ (45,762)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 CONVENTION CENTER OPERATING RESERVE FUND
 COMPARATIVE BALANCE SHEETS
 December 31, 2010 and 2009

EXHIBIT BB-17

ASSETS	2010	2009
Equity in General Cash Pool	\$ 5,315,572	\$ 4,042,110
Accounts Receivable	1,744,375	1,773,651
Less: Allowance for Uncollectibles	(58,599)	(132,613)
Total Net Accounts Receivable	1,685,776	1,641,038
Prepaid Items and Deposits	1,000,000	1,000,000
TOTAL ASSETS	\$ 8,001,348	\$ 6,683,148
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 946,110	\$ 855,766
Interfund Payable	826,499	262,650
Due to Areawide General Fund	684	-
Due to Public Finance and Investment Fund	2,677	-
Total Liabilities	1,775,970	1,118,416
FUND BALANCE		
Reserved for Prepaid Items and Deposits	1,000,000	1,000,000
Unreserved, Designated	5,225,378	4,564,732
Total Fund Balance	6,225,378	5,564,732
TOTAL LIABILITIES AND FUND BALANCE	\$ 8,001,348	\$ 6,683,148

EXHIBIT BB-18

CONVENTION CENTER OPERATING RESERVE FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING
 SOURCES (USES) AND CHANGES IN FUND BALANCE
 For The Years Ended December 31, 2010 and 2009

	2010	2009
REVENUES		
Taxes	\$ 11,377,359	\$ 10,498,254
Investment Income	164,757	330,355
Other	195,570	-
Total Revenues	11,737,686	10,828,609
EXPENDITURES		
Public Services:		
Economic and Community Development	5,373,758	4,701,775
Excess of Revenues over Expenditures	6,363,928	6,126,834
OTHER FINANCING SOURCES (USES)		
Transfer from Other Funds	422,118	500,000
Transfer to CIVICVentures	(6,125,400)	(5,448,157)
Net Other Financing Sources (Uses)	(5,703,282)	(4,948,157)
Excess of Revenues Over Expenditures and Other Financing Uses	660,646	1,178,677
Fund Balance, January 1	5,564,732	4,386,055
Fund Balance, December 31	\$ 6,225,378	\$ 5,564,732

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-19
(Additional Information)

CONVENTION CENTER OPERATING RESERVE FUND
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN
For The Year Ended December 31, 2010

	Estimated	Actual	Variance With Final Budget
Taxes:			
Hotel and Motel	\$ 10,587,083	\$ 11,336,720	\$ 749,637
Penalties and Interest	38,790	40,639	1,849
Total Taxes	10,625,873	11,377,359	751,486
Investment Income:			
Short-Term Investments	-	164,757	164,757
Total Investment Income	-	164,757	164,757
Other:			
Prior Yr Expense Recovery	195,500	195,570	70
Total Other	195,500	195,570	70
Transfers from Other Funds:			
Areawide General Fund	-	401,011	401,011
Anchorage Roads & Drainage SA	-	12,664	12,664
Anchorage Bowl Parks & Rec SA	-	8,443	8,443
Total Transfers from other Funds	-	422,118	422,118
TOTAL	\$ 10,821,373	\$ 12,159,804	\$ 1,338,431

EXHIBIT BB-20
(Additional Information)

CONVENTION CENTER OPERATING RESERVE FUND
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT COMPARED WITH BUDGET
For The Year Ended December 31, 2010

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Economic and Community Development	\$ 4,962,804	\$ 5,706,322	\$ 5,373,758	\$ -	\$ 5,373,758	\$ 332,564
Transfer to CIVICVentures	5,663,069	6,171,888	6,125,400	-	6,125,400	46,488
Total Transfers	5,663,069	6,171,888	6,125,400	-	6,125,400	46,488
TOTAL	\$ 10,625,873	\$ 11,878,210	\$ 11,499,158	\$ -	\$ 11,499,158	\$ 379,052

EXHIBIT BB-21
(Additional Information)

CONVENTION CENTER OPERATING RESERVE FUND
DETAIL SCHEDULE OF EXPENDITURES AND TRANSFERS OUT ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For The Year Ended December 31, 2010

	Personnel Services	Supplies	Other Services and Charges	Capital Outlay	Charges from Other Departments	Actual on GAAP Basis
Public Services:						
Economic and Community Development	\$ -	\$ -	\$ 5,373,758	\$ -	\$ -	\$ 5,373,758
Transfer to CIVICVentures	-	-	6,125,400	-	-	6,125,400
Total Transfers	-	-	6,125,400	-	-	6,125,400
TOTAL	\$ -	\$ -	\$ 11,499,158	\$ -	\$ -	\$ 11,499,158

MUNICIPALITY OF ANCHORAGE, ALASKA
POLICE/FIRE RETIREE MEDICAL LIABILITY FUND
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

EXHIBIT BB-22

	2010	2009
ASSETS		
Investments	\$ 30,540,154	\$ 28,013,132
TOTAL ASSETS	<u>\$ 30,540,154</u>	<u>\$ 28,013,132</u>
 LIABILITIES AND FUND BALANCE		
FUND BALANCE		
Unreserved, Designated	\$ 30,540,154	\$ 28,013,132
Total Fund Balance	<u>30,540,154</u>	<u>28,013,132</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 30,540,154</u>	<u>\$ 28,013,132</u>

POLICE/FIRE RETIREE MEDICAL LIABILITY FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, OTHER FINANCING
SOURCES AND CHANGES IN FUND BALANCE
For The Years Ended December 31, 2010 and 2009

EXHIBIT BB-23

	2010	2009
REVENUES		
Investment Income	\$ 3,399,023	\$ 4,795,333
Total Revenues	<u>3,399,023</u>	<u>4,795,333</u>
EXPENDITURES		
General Government:		
Employee Relations	67,112	83,883
Public Safety:		
Fire Services	1,354,493	1,179,123
Police Services	<u>1,319,396</u>	<u>1,335,537</u>
Total Expenditures	<u>2,741,001</u>	<u>2,598,543</u>
Excess of Revenues over Expenditures	<u>658,022</u>	<u>2,196,790</u>
OTHER FINANCING SOURCES		
Transfer from Other Funds	<u>1,869,000</u>	<u>1,869,000</u>
Excess of Revenues and Other Financing Sources Over Expenditures	2,527,022	4,065,790
Fund Balance, January 1	<u>28,013,132</u>	<u>23,947,342</u>
Fund Balance, December 31	<u>\$ 30,540,154</u>	<u>\$ 28,013,132</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT BB-24
(Additional Information)

POLICE/FIRE RETIREE MEDICAL LIABILITY FUND
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES AND TRANSFERS IN
For The Year Ended December 31, 2010

	Estimated	Actual	Variance With Final Budget
Revenues:			
Investment Income	\$ 90,000	\$ 3,399,023	\$ 3,309,023
Transfers In:			
Transfers from Other Funds	1,869,000	1,869,000	-
TOTAL	\$ 1,959,000	\$ 5,268,023	\$ 3,309,023

EXHIBIT BB-25
(Additional Information)

POLICE/FIRE RETIREE MEDICAL LIABILITY FUND
DETAIL SCHEDULE OF EXPENDITURES COMPARED WITH BUDGET
For The Year Ended December 31, 2010

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Employee Relations	\$ -	\$ 88,000	\$ 67,112	\$ -	\$ 67,112	\$ 20,888
Total General Government	-	88,000	67,112	-	67,112	20,888
Public Safety:						
Fire Services	1,388,494	1,367,712	1,354,493	-	1,354,493	13,219
Police Services	1,350,152	1,329,944	1,319,396	-	1,319,396	10,548
Total Public Safety	2,738,646	2,697,656	2,673,889	-	2,673,889	23,767
TOTAL	\$ 2,738,646	\$ 2,785,656	\$ 2,741,001	\$ -	\$ 2,741,001	\$ 44,655

EXHIBIT BB-26
(Additional Information)

POLICE/FIRE RETIREE MEDICAL LIABILITY FUND
DETAIL SCHEDULE OF EXPENDITURES ON GAAP BASIS
CLASSIFIED BY FUNCTION, ACTIVITY AND OBJECT
For The Year Ended December 31, 2010

	Personnel Services	Supplies	Other Services and Charges	Capital Outlay	Charges from Other Departments	Actual on GAAP Basis
Employee Relations	\$ -	\$ -	\$ 67,112	\$ -	\$ -	\$ 67,112
Total General Government	-	-	67,112	-	-	67,112
Public Safety:						
Fire Services	-	-	1,354,493	-	-	1,354,493
Police Services	-	-	1,319,396	-	-	1,319,396
Total Public Safety	-	-	2,673,889	-	-	2,673,889
TOTAL	\$ -	\$ -	\$ 2,741,001	\$ -	\$ -	\$ 2,741,001

MUNICIPALITY OF ANCHORAGE, ALASKA

ELECTRIC UTILITY FUND
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

ASSETS		2010	2009
CURRENT ASSETS			
Cash		\$ 1,600	\$ 1,600
Equity in General Cash Pool		30,998,726	39,023,414
Interest Receivable		1,293,623	1,083,478
Accounts Receivable:			
Utility Customers Less Allowance for Uncollectibles of \$110,530 in 2010 and \$120,190 in 2009		9,108,390	15,671,587
Other Receivables Less Allowance for Uncollectibles of \$121,147 in 2010 and \$110,359 in 2009		3,659,333	2,666,568
Net Accounts Receivable		<u>12,767,723</u>	<u>18,338,155</u>
Unbilled Reimbursable Projects		28,378	16,476
Inventory of Materials and Supplies, at Average Cost		<u>26,909,463</u>	<u>22,307,281</u>
Total Current Assets		<u>71,999,513</u>	<u>80,770,404</u>
RESTRICTED ASSETS			
Current:			
Customer Deposits		1,162,641	1,164,559
Revenue Bond Debt Service Accounts		2,666,670	2,790,200
Bond Cash Investment and Equity in Construction Cash Pool		50,698,552	75,767,822
Revenue Bond Operations and Maintenance Accounts		9,400,000	8,600,000
Future Natural Gas Purchases		7,938,791	5,883,205
Future Natural Gas Purchases or BRU Construction		79,587,924	68,936,899
Interim Revenue Escrow Investment		2,048,840	-
Non-Current:			
Revenue Bond Reserve Investments		<u>33,252,652</u>	<u>33,067,682</u>
Total Restricted Assets		<u>186,756,070</u>	<u>196,210,367</u>
DEFERRED CHARGES AND OTHER ASSETS			
Current:			
Miscellaneous Deferred Charges and Other Assets		173,009	245,841
Interfund Loan Receivable		3,068,437	-
Non-Current:			
Interfund Loan Receivable		-	3,688,437
Miscellaneous Deferred Charges and Other Assets		533,453	2,271,746
Unamortized Debt Expense		1,831,299	2,070,073
Total Deferred Charges and Other Assets		<u>5,606,198</u>	<u>8,276,097</u>
PLANT			
Plant in Service, at Cost		623,545,884	603,738,783
Less: Accumulated Depreciation and Depletion		<u>(269,687,969)</u>	<u>(248,332,101)</u>
Net Plant in Service		353,857,915	355,406,682
Other Electric Plant Less Amortization of \$9,897,146 in 2010 and \$9,493,344 in 2009		2,216,924	2,620,726
Construction Work in Progress		<u>60,947,212</u>	<u>23,716,558</u>
Net Plant		<u>417,022,051</u>	<u>381,743,966</u>
TOTAL ASSETS		<u>\$ 681,383,832</u>	<u>\$ 667,000,834</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-1

ELECTRIC UTILITY FUND
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 14,501,562	\$ 12,223,545
Accrued Expenses	101,624	92,796
Compensated Absences Payable	2,319,395	2,395,839
Accrued Payroll Liabilities	1,095,871	1,028,360
Accrued Interest Payable	1,336,872	1,378,411
Total Current Liabilities	<u>19,355,324</u>	<u>17,118,951</u>
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Accounts Payable	4,932,156	273,686
Customer Deposits Payable	1,162,641	1,164,559
Total Liabilities Payable From Restricted Assets	<u>6,094,797</u>	<u>1,438,245</u>
DEFERRED LIABILITIES		
Contributions In Aid of Construction (Net of Amortization)	43,952,447	40,679,193
Other Deferred Credits and Regulatory Liabilities	121,305,382	104,059,850
Total Deferred Credits	<u>165,257,829</u>	<u>144,739,043</u>
NON-CURRENT LIABILITIES		
Revenue Bonds Payable		
Payable After One Year	240,550,000	257,495,000
Plus: Unamortized Premium	4,677,932	5,758,076
Less: Unamortized Discount	(48,579)	(55,509)
Deferred Loss on Refunding	(5,245,648)	(6,828,685)
Net Revenue Bonds Payable After One Year	<u>239,933,705</u>	<u>256,368,882</u>
Payable Within One Year	16,945,000	16,995,000
Total Non-Current Liabilities	<u>256,878,705</u>	<u>273,363,882</u>
Total Liabilities	<u>447,586,655</u>	<u>436,660,121</u>
NET ASSETS		
Invested in Capital Assets, Net of Related Debt	166,889,451	143,468,713
Restricted for Debt Service	34,582,450	34,479,471
Restricted for Interim Rate Escrow Requirement	2,048,840	-
Unrestricted	30,276,436	52,392,529
Total Net Assets	<u>233,797,177</u>	<u>230,340,713</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 681,383,832</u>	<u>\$ 667,000,834</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-2

ELECTRIC UTILITY FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 For the Years Ended December 31, 2010 and 2009

	2010	2009
OPERATING REVENUES:		
Residential Sales	\$ 18,576,036	\$ 17,973,827
Commercial and Industrial Sales	81,223,012	76,949,102
Military Sales	15,687,195	13,927,149
Sales for Resale	9,434,212	8,522,078
Other Operating Revenues	4,642,456	1,247,914
Total Operating Revenues	129,562,911	118,620,070
OPERATING EXPENSES:		
Operations:		
Production	48,356,518	40,096,863
Transmission	517,332	560,833
Distribution	7,709,097	8,378,660
Customer Service and Sales	4,125,907	4,053,676
Administrative and General	8,456,134	9,446,731
Total Operations	69,164,988	62,536,763
Taxes Other than Income	548,118	363,284
Depreciation and Amortization:		
Non-Contributed Plant	26,392,000	25,846,816
Other Electric Plant	403,802	403,802
Total Depreciation and Amortization	26,795,802	26,250,618
Regulatory Debits	7,556,737	4,191,550
Total Operating Expenses	104,065,645	93,342,215
Operating Income	25,497,266	25,277,855
NON-OPERATING REVENUES:		
Investment Income:		
Short-Term Investments	4,901,588	1,852,200
Restricted Investments (Loss)	191,207	(86,585)
Total Investment Income	5,092,795	1,765,615
Other	46,674	12,587
Total Non-Operating Revenues	5,139,469	1,778,202
NON-OPERATING EXPENSES:		
Interest:		
Long-Term Obligations	16,484,785	10,121,044
Other	1,021,166	1,203,652
Total Interest	17,505,951	11,324,696
Allowance for Funds Used During Construction	(1,911,335)	(1,375,798)
Amortization of Deferred Charges	227,004	200,801
Other	271,985	476,739
Total Non-Operating Expenses	16,093,605	10,626,438
Total Non-Operating Loss	(10,954,136)	(8,848,236)
Transfers		
Municipal Service Assessment	(5,072,546)	(4,404,760)
Dividend	(6,014,120)	(5,401,356)
Total Transfers	(11,086,666)	(9,806,116)
Change in Net Assets	3,456,464	6,623,503
Net Assets, Beginning	230,340,713	223,717,210
Net Assets, Ending	\$ 233,797,177	\$ 230,340,713

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-3

ELECTRIC UTILITY FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2010 and 2009

	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	\$ 144,852,071	\$ 154,831,027
Payments to Vendors	(45,382,217)	(46,176,058)
Payments to Employees	(25,558,646)	(25,702,952)
Internal Activity - Payments Made to Other Funds	(1,674,625)	(1,881,009)
Internal Activity - Payments Received from Other Funds	1,105,149	1,081,603
Net Cash Provided by Operating Activities	<u>73,341,732</u>	<u>82,152,611</u>
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers to Other Funds	(11,086,666)	(9,806,116)
Interest Payments on Interfund Loans	-	(181,840)
Principal Payments from Interfund Loans	620,000	-
Interest Payments from Interfund Loans	116,106	569,125
Intergovernmental Revenue	-	544,599
Net Cash Used by Non-Capital and Related Financing Activities	<u>(10,350,560)</u>	<u>(8,874,232)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from Issuance of Long-Term Obligations	11,771	129,361,782
Principal Payments on Long-Term Obligations	(16,995,000)	(17,270,000)
Interest Payments on Long-Term Obligations	(17,037,281)	(9,968,524)
Acquisition and Construction of Capital Assets	(54,566,558)	(37,378,388)
Capital Contributions - Customers	2,605,878	453,657
Capital Contributions - Intergovernmental	684,383	2,587,798
Gain on Sale of Property	60,492	23,570
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(85,236,315)</u>	<u>67,809,895</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds (Purchase) of Investments	9,452,378	(114,179,395)
Investment Income Received	4,766,159	996,673
Net Cash Provided (Used) by Investing Activities	<u>14,218,537</u>	<u>(113,182,722)</u>
Net Increase (Decrease) in Cash	(8,026,606)	27,905,552
Cash, Beginning of Year	40,189,573	12,284,021
Cash, End of Year	<u>\$ 32,162,967</u>	<u>\$ 40,189,573</u>
CASH AND CASH EQUIVALENTS		
Cash	\$ 1,600	\$ 1,600
Equity in General Cash Pool	30,998,726	39,023,414
Customer Deposits	1,162,641	1,164,559
Cash and Cash Equivalents, End of Year	<u>\$ 32,162,967</u>	<u>\$ 40,189,573</u>
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 25,497,266	\$ 25,277,855
Adjustments to Reconcile Operating Income to Net Cash		
Provided by Operating Activities:		
Depreciation and Amortization	26,795,802	26,250,618
Allowance for Uncollectible Accounts	1,128	53,091
Miscellaneous Non-Operating Revenues	46,674	12,587
Miscellaneous Non-Operating Expenses	(332,477)	(500,308)
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	5,569,304	3,303,407
Unbilled Reimbursable Projects	(11,902)	187,302
Inventories	(4,602,182)	427,960
Deferred Charges and Other Assets	1,811,125	(374,120)
Accounts Payable and Accrued Expenses	1,332,313	(5,771,892)
Deferred Credits and Other Regulatory Liabilities	17,245,532	32,825,110
Customer Deposits	(1,918)	(37,675)
Compensated Absences Payable	(76,444)	390,986
Accrued Payroll Liabilities	67,511	107,690
Net Cash Provided by Operating Activities	<u>\$ 73,341,732</u>	<u>\$ 82,152,611</u>
Non-Cash Investing, Capital and Financing Activities		
Capital Purchases on Account	\$ 5,613,002	\$ 2,563,555
Portion of Plant From AFUDC	1,911,335	1,375,798
Total Noncash Investing, Capital and Financial Activities	<u>\$ 7,524,337</u>	<u>\$ 3,939,353</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-4

ELECTRIC UTILITY FUND
 DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
 For the Year Ended December 31, 2010

	<u>Estimated</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Residential Sales	\$ 20,483,000	\$ 18,576,036	\$ (1,906,964)
Commercial and Industrial Sales	86,902,000	81,223,012	(5,678,988)
Public Street Lighting	1,388,000	1,235,236	(152,764)
Military Sales	15,519,000	15,687,195	168,195
Sales for Resale	8,429,000	9,434,212	1,005,212
Electric Property Rental	125,000	116,539	(8,461)
Other Operating Revenue	1,231,000	1,818,640	587,640
Cost of Power Adjustment	-	1,472,041	1,472,041
Investment Income - Short-Term Investments	1,013,000	4,901,588	3,888,588
Investment Income - Restricted for Construction	-	191,207	191,207
Other Non-Operating Revenue	10,000	46,674	36,674
Total	<u>\$ 135,100,000</u>	<u>\$ 134,702,380</u>	<u>\$ (397,620)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-5
(Additional Information)ELECTRIC UTILITY FUND
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS
For the Year Ended December 31, 2010

	<u>Authorizations</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Power Production Expense			
Steam Power Generation			
Operation	\$ 2,414,000	\$ 2,076,070	\$ 337,930
Maintenance	1,564,000	1,302,803	261,197
Hydraulic Power Generation			
Operation	55,000	129,879	(74,879)
Maintenance	451,000	222,891	228,109
Gas Turbine Power Generation			
Operation	17,242,000	22,003,577	(4,761,577)
Maintenance	4,416,000	4,243,665	172,335
Other Power Supply Generation	7,087,000	6,802,121	284,879
Total Power Production Expense	<u>33,229,000</u>	<u>36,781,006</u>	<u>(3,552,006)</u>
Natural Gas Production			
Operation	10,422,000	10,900,539	(478,539)
Maintenance	2,038,000	674,973	1,363,027
Total Natural Gas Production Expense	<u>12,460,000</u>	<u>11,575,512</u>	<u>884,488</u>
Total Production Expense	<u>45,689,000</u>	<u>48,356,518</u>	<u>(2,667,518)</u>
Transmission Expense			
Operation	608,000	443,751	164,249
Maintenance	43,000	73,581	(30,581)
Total Transmission Expense	<u>651,000</u>	<u>517,332</u>	<u>133,668</u>
Distribution Expense			
Operation	6,585,000	4,860,240	1,724,760
Maintenance	3,197,000	2,848,857	348,143
Total Distribution Expense	<u>9,782,000</u>	<u>7,709,097</u>	<u>2,072,903</u>
Customer Service and Sales Expense			
Customer Accounts Expense	3,516,000	3,568,693	(52,693)
Customer Service and Information Expense	337,000	501,212	(164,212)
Sales Expense	62,000	56,002	5,998
Total Customer Service and Sales Expense	<u>3,915,000</u>	<u>4,125,907</u>	<u>(210,907)</u>
Administrative and General Expense			
Operation	9,330,000	7,358,608	1,971,392
Maintenance	1,369,000	1,097,526	271,474
Total Administrative and General Expense	<u>10,699,000</u>	<u>8,456,134</u>	<u>2,242,866</u>
Taxes Other than Income	570,000	548,118	21,882
Depreciation	25,908,000	26,392,000	(484,000)
Amortization	404,000	403,802	198
Regulatory Debits	9,870,000	7,556,737	2,313,263
Interest on Long-Term Obligations	16,498,000	16,484,785	13,215
Other Interest	1,021,000	1,021,166	(166)
Allowance for Funds Used During Construction	(1,600,000)	(1,911,335)	311,335
Amortization of Deferred Charges	309,000	227,004	81,996
Other Non-Operating Expense	600,000	271,985	328,015
Municipal Service Assessment	5,110,000	5,072,546	37,454
TOTAL	<u>\$ 129,426,000</u>	<u>\$ 125,231,796</u>	<u>\$ 4,194,204</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

ELECTRIC UTILITY FUND
 DETAIL SCHEDULE OF PLANT, DEPRECIATION, DEPLETION AND AMORTIZATION
 For the Year Ended December 31, 2010
 (In Thousands)

	PLANT			
	Balance 01/01/10	Additions	Retirements	Balance 12/31/10
ELECTRIC PLANT IN SERVICE				
Miscellaneous Intangible Plant	\$ 2,063	\$ 3,682	\$ -	\$ 5,745
Steam Production				
Structures and Improvements	3,332	-	-	3,332
Boiler Plant Equipment	13,540	339	-	13,879
Engines and Engine-Driven Generators	3,969	-	-	3,969
Turbo Generator Units	2,180	-	-	2,180
Accessory Electric Equipment	2,061	-	-	2,061
Miscellaneous Power Plant Equipment	614	-	-	614
	<u>25,696</u>	<u>339</u>	<u>-</u>	<u>26,035</u>
Hydraulic Production				
Water, Wheels, Turbines and Generators	4,971	113	-	5,084
Accessory Electric Equipment	98	16	-	114
Miscellaneous Power Plant Equipment	216	-	-	216
	<u>5,285</u>	<u>129</u>	<u>-</u>	<u>5,414</u>
Other Production				
Land and Land Rights	92	-	-	92
Structures and Improvements	15,356	397	-	15,753
Fuel Holders, Producers and Access	5,828	-	39	5,789
Prime Movers	77,965	1,888	1,653	78,200
Generators	22,248	(582)	200	21,466
Accessory Electric Equipment	12,748	604	187	13,165
Miscellaneous Power Equipment	1,779	-	-	1,779
	<u>136,016</u>	<u>2,307</u>	<u>2,079</u>	<u>136,244</u>
Transmission Plant				
Land and Land Rights	2,052	-	-	2,052
Structures and Improvements	1,086	(1)	-	1,085
Station Equipment	18,772	348	134	18,986
Towers and Fixtures	5,359	-	-	5,359
Poles and Fixtures	3,009	84	49	3,044
Overhead Conductors and Devices	5,330	107	96	5,341
Roads and Trails	464	(1)	-	463
	<u>36,072</u>	<u>537</u>	<u>279</u>	<u>36,330</u>
Distribution Plant				
Land and Land Rights	2,538	-	-	2,538
Structures and Improvements	8,309	1	-	8,310
Station Equipment	31,302	2,587	1,302	32,587
Poles, Towers and Fixtures	5,748	192	51	5,889
Overhead Conductors and Devices	7,125	557	109	7,573
Underground Conduit	39,256	3,442	93	42,605
Underground Conductors and Devices	63,911	4,054	870	67,095
Line Transformers	19,676	680	329	20,027
Services	9,636	725	72	10,289
Meters	5,049	1,172	204	6,017
Street Lighting System	5,120	288	35	5,373
	<u>197,670</u>	<u>13,698</u>	<u>3,065</u>	<u>208,303</u>
General Plant				
Land and Land Rights	2,016	10	-	2,026
Structures and Improvements	6,583	1,093	238	7,438
Office Furniture and Fixtures	3,621	516	523	3,614
Transportation Equipment	4,143	388	424	4,107
Stores Equipment	317	-	3	314
Tools and Work Equipment	1,505	59	70	1,494
Laboratory Equipment	1,358	89	95	1,352
Power Operated Equipment	4,866	570	467	4,969
Communication Equipment	6,054	1,428	135	7,347
Miscellaneous Equipment	261	1	-	262
	<u>30,724</u>	<u>4,154</u>	<u>1,955</u>	<u>32,923</u>
TOTAL ELECTRIC PLANT IN SERVICE	<u>433,526</u>	<u>24,846</u>	<u>7,378</u>	<u>450,994</u>
GAS PLANT IN SERVICE				
Natural Gas Production and Gathering Plant				
Producing Leasehold	120,254	-	-	120,254
Field Measuring & Regulating	5	-	-	5
Miscellaneous Intangible-Plant	17	(1)	-	16
Producing Gas Wells - Well Construction	20,527	697	-	21,224
Producing Gas Wells - Well Equipment	12,737	1,034	-	13,771
Field Lines	2,626	426	-	3,052
Field Compressor Station Equipment	13,617	126	-	13,743
Purification Equipment	196	-	-	196
Other Equipment	89	-	-	89
Transportation	81	24	-	105
Power Operated Equipment	32	-	-	32
Communication Equipment	31	34	-	65
	<u>170,212</u>	<u>2,340</u>	<u>-</u>	<u>172,552</u>
TOTAL GAS PLANT IN SERVICE	<u>170,212</u>	<u>2,340</u>	<u>-</u>	<u>172,552</u>
TOTAL PLANT IN SERVICE	<u>603,738</u>	<u>27,186</u>	<u>7,378</u>	<u>623,546</u>
INTANGIBLE PLANT	<u>12,114</u>	<u>-</u>	<u>-</u>	<u>12,114</u>
OTHER UTILITY PLANT	<u>741</u>	<u>-</u>	<u>-</u>	<u>741</u>
CONSTRUCTION WORK IN PROGRESS	<u>23,595</u>	<u>64,570</u>	<u>27,380</u>	<u>60,785</u>
RETIREMENT CONSTRUCTION WORK IN PROGRESS	<u>121</u>	<u>933</u>	<u>892</u>	<u>162</u>
TOTAL PLANT	<u>\$ 640,309</u>	<u>\$ 92,689</u>	<u>\$ 35,650</u>	<u>\$ 697,348</u>

ACCUMULATED DEPRECIATION, DEPLETION AND AMORTIZATION				Net Book
Balance 01/01/10	Additions	Retirements	Balance 12/31/10	Value of Plant
\$ 998	\$ 912	\$ -	\$ 1,910	\$ 3,835
2,820	25	-	2,845	487
1,018	760	-	1,778	12,101
2,156	79	-	2,235	1,734
581	115	-	696	1,484
1,127	118	-	1,245	816
267	3	-	270	344
7,969	1,100	-	9,069	16,966
1,614	144	-	1,758	3,326
-	3	-	3	111
40	7	-	47	169
1,654	154	-	1,808	3,606
-	-	-	-	92
7,699	447	-	8,146	7,607
4,249	421	41	4,629	1,160
35,747	2,129	1,056	36,820	41,380
11,231	1,417	229	12,419	9,047
4,062	608	197	4,473	8,692
606	127	-	733	1,046
63,594	5,149	1,523	67,220	69,024
-	-	-	-	2,052
547	21	-	568	517
8,191	299	145	8,345	10,641
341	127	-	468	4,891
1,409	51	59	1,401	1,643
1,829	129	112	1,846	3,495
29	11	-	40	423
12,346	638	316	12,668	23,662
-	-	-	-	2,538
2,787	166	-	2,953	5,357
9,746	551	1,389	8,908	23,679
3,656	67	76	3,647	2,242
3,890	338	172	4,056	3,517
12,783	471	99	13,155	29,450
23,175	1,241	913	23,503	43,592
8,828	1,219	430	9,617	10,410
3,080	295	115	3,260	7,029
379	425	204	600	5,417
2,935	140	36	3,039	2,334
71,259	4,913	3,434	72,738	135,565
-	-	-	-	2,026
3,618	223	415	3,426	4,012
1,607	730	523	1,814	1,800
2,498	180	424	2,254	1,853
146	18	3	161	153
661	80	70	671	823
429	91	95	425	927
3,375	118	467	3,026	1,943
2,944	806	146	3,604	3,743
138	19	-	157	105
15,416	2,265	2,143	15,538	17,385
173,236	15,131	7,416	180,951	270,043
63,089	9,307	-	72,396	47,858
2	-	-	2	3
11	2	-	13	3
4,996	1,800	-	6,796	14,428
2,185	1,213	-	3,398	10,373
476	275	-	751	2,301
4,189	1,013	-	5,202	8,541
61	16	-	77	119
23	6	-	29	60
26	9	-	35	70
6	1	-	7	25
31	-	-	31	34
75,095	13,642	-	88,737	83,815
248,331	28,773	7,416	269,688	353,858
9,493	404	-	9,897	2,217
741	-	-	741	-
-	-	-	-	60,785
-	-	-	-	162
\$ 258,565	\$ 29,177	\$ 7,416	\$ 280,326	\$ 417,022

MUNICIPALITY OF ANCHORAGE, ALASKA

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

	2006	2007	2008	2009	2010
RESIDENTIAL SALES					
Average Number of Customers	23,943	24,044	24,108	24,139	24,206
Total Kilowatt-Hour Sales	148,255,188	147,246,280	147,725,244	147,643,203	143,472,478
Total Dollar Revenue	\$14,485,681	\$13,945,048	\$15,375,276	\$17,973,827	\$18,576,036
Average Annual Kilowatt-Hour Per Customer	6,192	6,124	6,128	6,116	5,927
Average Annual Bill Per Customer	\$605	\$580	\$638	\$745	\$767
Average Revenue Per Kilowatt-Hour Sold	\$0.0977	\$0.0947	\$0.1041	\$0.1217	\$0.1295
COMMERCIAL AND INDUSTRIAL SALES					
Average Number of Customers	6,143	6,195	6,239	6,263	6,271
Total Kilowatt-Hour Sales	747,400,442	753,226,983	754,541,810	760,449,972	749,946,176
Total Dollar Revenue	\$56,175,209	\$54,504,115	\$61,893,042	\$76,174,620	\$80,415,527
Average Annual Kilowatt-Hour Per Customer	121,667	121,586	120,940	121,419	119,590
Average Annual Bill Per Customer	\$9,145	\$8,798	\$9,920	\$12,163	\$12,823
Average Revenue Per Kilowatt-Hour Sold	\$0.0752	\$0.0724	\$0.0820	\$0.1002	\$0.1072
Water Diversion Compensation	\$396,975	\$360,753	\$512,248	\$774,482	\$807,485
SALES TO MILITARY					
Total Kilowatt-Hour Sales	202,503,237	199,581,144	211,684,628	203,017,515	210,847,451
Total Dollar Revenue	\$8,889,865	\$8,189,652	\$10,607,417	\$13,927,149	\$15,687,195
SALES FOR RESALE					
Total Kilowatt-Hour Sales	325,635,000	268,845,000	214,333,000	107,788,000	121,314,000
Total Dollar Revenue	\$19,335,030	\$16,275,894	\$16,137,134	\$8,522,078	\$9,434,212
UNMETERED STREET LIGHTS					
Street Lighting - Kilowatt-Hour Sale	5,009,541	4,995,834	4,799,970	4,853,411	4,514,322
Street Lighting - Dollar Revenue	\$1,140,810	\$1,117,379	\$1,157,113	\$1,211,707	\$1,235,236
TOTAL SALES					
Total Kilowatt-Hour Sales	1,428,803,408	1,373,895,241	1,333,084,652	1,223,752,101	1,230,094,427
Total Sales Revenue	\$100,423,570	\$94,392,841	\$105,682,230	\$118,583,863	\$126,155,691

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MUNICIPALITY OF ANCHORAGE, ALASKA

WATER UTILITY FUND
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

ASSETS		
	2010	2009
CURRENT ASSETS		
Equity in General Cash Pool	\$ 16,024,576	\$ 11,864,976
Accrued Interest Receivable	122,041	129,131
Due From Wastewater Utility Capital Projects Fund	-	6,583,628
Accounts Receivable:		
Utility Customers, Less Allowance for Uncollectibles of \$96,779 in 2010 and \$93,282 in 2009	3,324,194	4,040,293
Other Accounts, Less Allowance for Uncollectibles of \$86,470 in 2010 and \$82,795 in 2009	67,423	156,510
Accounts Receivable, Net	3,391,617	4,196,803
Special Assessments Receivable	77,981	89,665
Unbilled Reimbursable Projects	132,847	393,025
Inventory of Materials and Supplies, at Average Cost	1,586,708	1,539,907
Total Current Assets	21,335,770	24,797,135
RESTRICTED ASSETS		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	12,686,946	10,610,237
Revenue Bond Debt Service Investments	5,000,537	4,981,276
Interim Rate Escrow Investments	2,455,479	2,385,041
Capital Projects Investments	-	1,300
Non-Current:		
Customer Deposits	366,327	538,397
Total Restricted Assets	20,509,289	18,516,251
NON-CURRENT DEFERRED CHARGES AND OTHER ASSETS		
Unamortized Debt Expense	1,332,327	1,495,972
Unbilled Special Assessments	1,101,491	1,063,962
Other	2,809,260	644,525
Total Non-Current Deferred Charges and Other Assets	5,243,078	3,204,459
WATER PLANT		
Plant in Service, at Cost	709,261,666	673,760,883
Less: Accumulated Depreciation	(228,453,731)	(219,856,401)
Net Plant in Service	480,807,935	453,904,482
Plant Acquisition Adjustment Less Amortization of \$1,905,707 in 2010 and \$1,790,930 in 2009	1,416,237	1,531,014
Plant Held for Future Use	80,000	1,985,619
Construction Work in Progress	12,957,344	19,013,996
Net Water Plant	495,261,516	476,435,111
TOTAL ASSETS	\$ 542,349,653	\$ 522,952,956

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-8

WATER UTILITY FUND
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

LIABILITIES		
	2010	2009
CURRENT LIABILITIES		
Accounts Payable	\$ 682,188	\$ 1,127,835
Accrued Payroll Liabilities	1,055,524	855,690
Compensated Absences Payable	1,190,614	1,008,799
Accrued Interest Payable	1,586,427	1,467,961
Pollution Remediation Obligation	20,000	10,000
Long-Term Obligations Maturing within One Year	8,909,753	8,396,429
Total Current Liabilities	13,444,506	12,866,714
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Current:		
Capital Acquisition and Construction Accounts and Retainages Payable	1,490,173	1,872,678
Non-Current:		
Customer Deposits Payable	366,327	538,397
Total Liabilities Payable from Restricted Assets	1,856,500	2,411,075
NON-CURRENT LIABILITIES		
Compensated Absences Payable	94,640	251,716
Pollution Remediation Obligation	155,000	145,000
Revenue Bonds Payable	136,486,000	141,246,000
Less: Unamortized Discounts and Losses	(3,798,908)	(4,424,771)
Plus: Unamortized Premiums	3,185,945	3,575,529
Net Revenue Bonds Payable	135,873,037	140,396,758
Alaska Drinking Water Loans Payable	66,017,870	51,450,906
Total Non-Current Liabilities	202,140,547	192,244,380
DEFERRED LIABILITIES		
Other Deferred Credits	21,750	19,550
Contributions in Aid of Construction (Net of Amortization)	236,043,597	233,840,865
Total Deferred Liabilities	236,065,347	233,860,415
Total Liabilities	453,506,900	441,382,584
NET ASSETS		
Invested in Capital Assets, Net of Related Debt	61,104,205	59,545,318
Restricted for Debt Service	5,000,537	4,981,276
Restricted for Interim Rate Escrow Requirement	2,455,479	2,385,041
Unrestricted	20,282,532	14,658,737
Total Net Assets	88,842,753	81,570,372
TOTAL LIABILITIES AND NET ASSETS	\$ 542,349,653	\$ 522,952,956

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-9

WATER UTILITY FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
 For the Years Ended December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
OPERATING REVENUES		
Charges for Sales and Services:		
Residential Sales	\$ 32,947,963	\$ 31,909,734
Commercial Sales	10,670,791	9,995,106
Total Charges for Sales and Services	<u>43,618,754</u>	<u>41,904,840</u>
Other:		
Public Fire Protection	3,835,662	3,698,074
Hydrant Use Charges	231,509	264,254
Miscellaneous	1,356,760	1,368,347
Total Other	<u>5,423,931</u>	<u>5,330,675</u>
Total Operating Revenue	<u>49,042,685</u>	<u>47,235,515</u>
OPERATING EXPENSES		
Operations:		
Source of Supply	3,103,951	2,752,625
Water Treatment	4,443,589	4,130,606
Transmission and Distribution	5,652,247	5,961,552
Customer Service	2,366,630	2,223,347
Administrative and General	7,172,416	6,873,012
Total Operations	<u>22,738,833</u>	<u>21,941,142</u>
Depreciation, Net of Amortization	8,048,501	7,201,903
Total Operating Expenses	<u>30,787,334</u>	<u>29,143,045</u>
Operating Income	<u>18,255,351</u>	<u>18,092,470</u>
NON-OPERATING REVENUES		
Investment Income - Short-Term Investments	1,240,449	2,856,542
Other - Water Property Rental	84,369	90,723
Other - Miscellaneous Non-Operating Revenues	489,636	1,498
Total Non-Operating Revenues	<u>1,814,454</u>	<u>2,948,763</u>
NON-OPERATING EXPENSES		
Interest on Long-Term Obligations	7,135,497	8,357,771
Allowance for Funds Used During Construction	(1,440,042)	(921,091)
Amortization of Bond Discount	224,026	486,604
Amortization of Debt Expense	163,385	157,923
Total Non-Operating Expenses	<u>6,082,866</u>	<u>8,081,207</u>
Income Before Transfers	<u>13,986,939</u>	<u>12,960,026</u>
TRANSFERS		
Municipal Service Assessment	(6,717,558)	(5,906,013)
Transfers from Other Funds - Asset Sale to Port	3,000	-
Total Transfers	<u>(6,714,558)</u>	<u>(5,906,013)</u>
Change in Net Assets	7,272,381	7,054,013
Net Assets, Beginning	81,570,372	74,516,359
Net Assets, Ending	<u>\$ 88,842,753</u>	<u>\$ 81,570,372</u>

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MUNICIPALITY OF ANCHORAGE, ALASKA
WATER UTILITY FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2010 and 2009

	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 49,834,432	\$ 44,647,062
Refunds to Customers and Users	(595,913)	-
Payments to Employees	(14,739,555)	(13,755,548)
Payments to Vendors	(6,300,123)	(6,135,489)
Internal Activity - Payments Made to Other Funds	(2,934,383)	(2,204,997)
Net Cash Provided by Operating Activities	25,264,458	22,551,028
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers to Other Funds - Municipal Service Assessment	(6,717,558)	(5,906,013)
Transfers from Other Funds - Asset Sale to the Port	3,000	-
Net Cash Used by Non-Capital and Related Financing Activities	(6,714,558)	(5,906,013)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(5,255,000)	(4,098,226)
Interest Payments on Long-Term Obligations	(7,017,031)	(8,554,690)
Acquisition and Construction of Capital Assets	(27,204,017)	(40,608,604)
Capital Contributions - Intergovernmental	3,277,127	5,904,277
Capital Contributions - Customer/Special Assessments	312,253	301,479
Proceeds from (Payments to) Bond Sales	18,860	(2,497,546)
Proceeds from Alaska Drinking Water Loans	18,988,298	8,243,511
Principal Payments on Alaska Drinking Water Loans	(3,413,010)	(2,765,149)
Payment from (Proceeds to) Loan to Wastewater Utility Capital Projects Fund	6,583,628	(6,583,628)
Net Cash Used by Capital and Related Financing Activities	(13,708,892)	(50,658,576)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from Sales and Maturity (Purchases) of Investments	(2,101,017)	26,186,556
Interest Received	1,247,539	2,752,990
Net Cash Provided (Used) by Investing Activities	(853,478)	28,939,546
Net Increase (Decrease) in Cash	3,987,530	(5,074,015)
Cash, Beginning of Year	12,403,373	17,477,388
Cash, End of Year	\$ 16,390,903	\$ 12,403,373
CASH AND CASH EQUIVALENTS		
Equity In General Cash Pool	\$ 16,024,576	\$ 11,864,976
Customer Deposits	366,327	538,397
Cash and Cash Equivalents, End of Year	\$ 16,390,903	\$ 12,403,373

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-10

WATER UTILITY FUND
 COMPARATIVE STATEMENTS OF CASH FLOWS
 For the Years Ended December 31, 2010 and 2009

	2010	2009
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED)		
BY OPERATING ACTIVITIES		
Operating Income	\$ 18,255,351	\$ 18,092,470
Transfer to Escrow Account	(70,438)	(2,385,041)
Adjustments to Reconcile Operating Income to Net Cash Provided		
by Operating Activities:		
Allowance for Uncollectible Accounts	7,172	816
Depreciation, Net of Amortization	8,048,501	7,201,903
Water Property Rental Receipts	84,369	90,723
Miscellaneous Non-Operating Revenues	489,636	1,498
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable and Other Receivables	809,698	(531,648)
Unbilled Reimbursable Projects	260,178	(17,324)
Inventories	(46,801)	13,326
Customer Deposits Payable	(172,070)	183,439
Deferred Charges and Other Assets	(2,202,264)	(463,474)
Accounts Payable and Other Liabilities	(445,647)	(15,616)
Accrued Payroll Liabilities	199,834	285,814
Compensated Absences Payable	24,739	94,167
Pollution Remediation Obligation	20,000	-
Other Deferred Credits	2,200	(25)
Net Cash Provided by Operating Activities	\$ 25,264,458	\$ 22,551,028
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributed Capital-Private Development	\$ 4,899,733	\$ 2,678,593
Capital Purchases on Account, Net	583,356	1,274,920
Total Non-Cash Investing, Capital and Financing Activities	\$ 5,483,089	\$ 3,953,513

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-11
(Additional Information)

WATER UTILITY FUND
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2010

	Estimated	Actual	Variance With Final Budget
Residential Sales	\$ 33,060,000	\$ 32,947,963	\$ (112,037)
Commercial Sales	9,339,000	10,670,791	1,331,791
Public Fire Protection	3,876,000	3,835,662	(40,338)
Hydrant Use Charges	325,000	231,509	(93,491)
Miscellaneous	1,250,000	1,356,760	106,760
Investment Income - Short-Term Investments	900,000	1,240,449	340,449
Water Property Rental	30,000	84,369	54,369
Transfer from other Fund - Asset Sale to Port	-	3,000	3,000
Miscellaneous Non-Operating Revenues	-	489,636	489,636
TOTAL	\$ 48,780,000	\$ 50,860,139	\$ 2,080,139

EXHIBIT EE-12
(Additional Information)

WATER UTILITY FUND
DETAIL SCHEDULE OF AUTHORIZATIONS COMPARED WITH EXPENSES
For The Year Ended December 31, 2010

	Authorizations	Actual	Variance With Final Budget
Source of Supply Expense:			
Operations	\$ 3,353,000	\$ 2,586,998	\$ 766,002
Maintenance	365,000	516,953	(151,953)
Total Source of Supply Expense	<u>3,718,000</u>	<u>3,103,951</u>	<u>614,049</u>
Water Treatment Expense:			
Operations	3,907,900	3,767,873	140,027
Maintenance	446,100	675,716	(229,616)
Total Water Treatment Expense	<u>4,354,000</u>	<u>4,443,589</u>	<u>(89,589)</u>
Transmission and Distribution Expense:			
Operations	2,051,000	1,948,916	102,084
Maintenance	4,200,000	3,703,331	496,669
Total Transmission and Distribution Expense	<u>6,251,000</u>	<u>5,652,247</u>	<u>598,753</u>
Other Expenses:			
Customer Service	2,441,000	2,366,630	74,370
Administrative and General Expense	8,286,000	7,172,416	1,113,584
Municipal Service Assessment	6,650,000	6,717,558	(67,558)
Depreciation, Net of Amortization	8,000,000	8,048,501	(48,501)
Interest on Long-Term Obligations	8,400,000	7,135,497	1,264,503
Amortization of Debt Expense	700,000	387,411	312,589
Allowance for Funds Used During Construction	(620,000)	(1,440,042)	820,042
Total Other Expenses	<u>33,857,000</u>	<u>30,387,971</u>	<u>3,469,029</u>
TOTAL	\$ 48,180,000	\$ 43,587,758	\$ 4,592,242

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-13
(Additional Information)

WATER UTILITY FUND
DETAIL SCHEDULE OF WATER PLANT, DEPRECIATION AND AMORTIZATION
For the Year Ended December 31, 2010
(In Thousands)

	WATER PLANT				ACCUMULATED DEPRECIATION AND AMORTIZATION				Net Book Value of Plant
	Balance 01/01/10	Additions	Retirements	Balance 12/31/10	Balance 01/01/10	Additions	Retirements	Balance 12/31/10	
WATER PLANT IN SERVICE									
Tangible Plant:									
Land and Land Rights	\$ 5,209	\$ -	\$ -	\$ 5,209	\$ -	\$ -	\$ -	\$ -	\$ 5,209
Source of Supply	45,084	2,515	31	47,568	23,680	954	31	24,603	22,965
Pumping Plant	12,111	1,991	168	13,934	2,915	345	168	3,092	10,842
Water Treatment Plant	76,463	2,075	9	78,529	30,974	1,563	9	32,528	46,001
Transmission Plant	483,514	31,375	869	514,020	143,062	8,009	869	150,202	363,818
General Plant	50,134	3,166	4,544	48,756	18,732	3,190	4,510	17,412	31,344
Total Tangible Plant	672,515	41,122	5,621	708,016	219,363	14,061	5,587	227,837	480,179
Intangible Plant	1,246			1,246	493	123		616	630
TOTAL WATER PLANT IN SERVICE	673,761	41,122	5,621	709,262	219,856	14,184	5,587	228,453	480,809
ACQUISITION ADJUSTMENT	3,322	-	-	3,322	1,791	115	-	1,906	1,416
PROPERTY HELD FOR FUTURE USE	1,986	-	1,906	80	-	-	-	-	80
CONSTRUCTION WORK IN PROGRESS	19,014	30,165	36,222	12,957	-	-	-	-	12,957
TOTAL WATER PLANT	\$ 698,083	\$ 71,287	\$ 43,749	\$ 725,621	\$ 221,647	\$ 14,299	\$ 5,587	\$ 230,359	\$ 495,262

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

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Average Number of Customers	54,316	54,525	54,697	54,835	54,976
Revenue from Customer Sales	\$34,421,404	\$37,843,432	\$38,231,695	\$41,904,840	\$43,618,754
Average Revenue per Customer	\$633.72	\$694.06	\$698.97	\$764.20	\$793.41

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MUNICIPALITY OF ANCHORAGE, ALASKA

WASTEWATER UTILITY FUND
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

ASSETS		
	2010	2009
CURRENT ASSETS		
Equity in General Cash Pool	\$ 7,896,813	\$ 12,816,987
Accrued Interest Receivable	40,220	36,188
Grants Receivable	392,371	-
Accounts Receivable:		
Utility Customers, Less Allowance for Uncollectibles of \$77,326 in 2010 and \$87,479 in 2009	2,076,909	2,831,544
Other Accounts, Less Allowance for Uncollectibles of \$21,955 in 2010 and \$29,970 in 2009	300,685	334,843
Accounts Receivable, Net	2,377,594	3,166,387
Special Assessments Receivable	94,874	111,076
Unbilled Reimbursable Work Orders	57,203	192,297
Inventory of Material and Supplies, at Average Cost	274,688	276,323
Total Current Assets	11,133,763	16,599,258
RESTRICTED ASSETS		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	1,400,304	-
Interim Rate Escrow Investments	1,619,691	1,819,474
Non-Current:		
Customer Deposits	199,235	342,267
Total Restricted Assets	3,219,230	2,161,741
NON-CURRENT DEFERRED CHARGES AND OTHER ASSETS		
Unamortized Debt Expense	868,235	932,734
Unbilled Special Assessments	932,277	1,059,051
Other	1,118,919	570,297
Total Non-Current Deferred Charges and Other Assets	2,919,431	2,562,082
WASTEWATER PLANT		
Plant in Service, at Cost	554,594,612	536,520,445
Less: Accumulated Depreciation	(208,805,277)	(202,642,142)
Net Plant in Service	345,789,335	333,878,303
Plant Held for Future Use	1,379,931	1,379,931
Construction Work in Progress	10,686,726	12,682,988
Net Wastewater Plant	357,855,992	347,941,222
TOTAL ASSETS	\$ 375,128,416	\$ 369,264,303

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-15

WASTEWATER UTILITY FUND
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

LIABILITIES		
	2010	2009
CURRENT LIABILITIES		
Accounts Payable	\$ 490,453	\$ 1,190,998
Accrued Payroll Liabilities	312,583	366,046
Compensated Absences Payable	1,141,426	966,890
Accrued Interest Payable	1,123,886	945,024
Pollution Remediation Obligation	20,000	10,000
Due to Water Utility Capital Projects Fund	-	6,583,628
Long-Term Obligations Maturing within One Year	5,340,531	4,966,867
Total Current Liabilities	8,428,879	15,029,453
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Current:		
Capital Acquisition and Construction Accounts Payable	1,193,050	1,302,207
Non-Current:		
Customer Deposits Payable	199,235	342,267
Total Liabilities Payable from Restricted Assets	1,392,285	1,644,474
NON-CURRENT LIABILITIES		
Compensated Absences Payable	89,788	241,258
Pollution Remediation Obligation	156,000	92,500
Revenue Bonds Payable	65,185,000	65,835,000
Less: Unamortized Discounts and Losses	(93,063)	(109,841)
Plus: Unamortized Premiums	638,062	670,374
Net Revenue Bonds Payable	65,729,999	66,395,533
Alaska Clean Water Loans Payable	67,611,083	56,005,183
Total Non-Current Liabilities	133,586,870	122,734,474
DEFERRED LIABILITIES		
Contributions in Aid of Construction (Net of Amortization)	172,657,299	171,540,616
Total Liabilities	316,065,333	310,949,017
NET ASSETS		
Invested in Capital Assets, Net of Related Debt	47,917,384	49,033,023
Restricted for Interim Rate Escrow Requirement	1,619,691	1,819,474
Unrestricted	9,526,008	7,462,789
Total Net Assets	59,063,083	58,315,286
TOTAL LIABILITIES AND NET ASSETS	\$ 375,128,416	\$ 369,264,303

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-16

WASTEWATER UTILITY FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
 For the Years Ended December 31, 2010 and 2009

	2010	2009
OPERATING REVENUES		
Charges for Sales and Services:		
Residential Sales	\$ 27,081,201	\$ 26,040,130
Commercial Sales	7,509,217	7,146,293
Public Authorities	1,247,885	1,348,725
Total Charges for Sales and Services	35,838,303	34,535,148
Miscellaneous	1,629,028	1,464,301
Total Operating Revenues	37,467,331	35,999,449
OPERATING EXPENSES		
Operations:		
Collection System	4,075,193	3,972,445
Treatment Plant	9,648,905	9,172,670
Customer Service	1,906,061	1,790,215
Administrative and General	7,230,786	7,071,689
Total Operations	22,860,945	22,007,019
Depreciation - Net of Amortization	5,528,534	4,189,089
Total Operating Expenses	28,389,479	26,196,108
Operating Income	9,077,852	9,803,341
NON-OPERATING REVENUES		
Investment Income - Short-Term Investments	383,195	1,197,783
Miscellaneous Non-Operating Revenues	2,639	741
Total Non-Operating Revenues	385,834	1,198,524
NON-OPERATING EXPENSES		
Interest on Long-Term Obligations	3,203,750	3,243,921
Allowance for Funds Used During Construction	(524,722)	(1,019,157)
Amortization of Bond Discount	16,900	51,044
Amortization of Debt Expense	33,393	46,494
Interest Expense - Other	975,503	731,388
Total Non-Operating Expenses	3,704,824	3,053,690
Income Before Transfers	5,758,862	7,948,175
TRANSFERS		
Municipal Service Assessment	(5,011,065)	(4,097,804)
Transfer to Other Funds - Capital Projects	-	(168,943)
Transfer from Other Funds - Asset Sale to Solid Waste Services	-	4,500
Total Transfers	(5,011,065)	(4,262,247)
Change in Net Assets	747,797	3,685,928
Net Assets, Beginning	58,315,286	54,629,358
Net Assets, Ending	\$ 59,063,083	\$ 58,315,286

MUNICIPALITY OF ANCHORAGE, ALASKA
WASTEWATER UTILITY FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2010 and 2009

EXHIBIT EE-17

	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 37,401,346	\$ 34,057,137
Refunds to Customers and Users	(703,110)	-
Payments to Employees	(13,241,510)	(12,821,272)
Payments to Vendors	(5,819,226)	(4,974,407)
Internal Activity - Payments Made to Other Funds	(3,109,290)	(3,440,108)
Net Cash Provided by Operating Activities	14,528,210	12,821,350
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers to Other Funds - Municipal Service Assessment	(5,011,065)	(4,097,804)
Transfers to Other Funds - Capital Projects	-	(168,943)
Transfers from Other Funds - Asset Sale to Solid Waste Services	-	4,500
Net Cash Used by Non-Capital and Related Financing Activities	(5,011,065)	(4,262,247)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(1,120,000)	(1,075,000)
Interest Payments on Long-Term Obligations	(4,000,392)	(4,281,127)
Acquisition and Construction of Capital Assets	(17,868,957)	(47,985,061)
Capital Contributions - Intergovernmental	3,063,914	6,153,226
Capital Contributions - Customer/Special Assessments	501,616	420,981
Proceeds from Alaska Clean Water Loans	16,499,419	16,801,626
Principal Payments on Alaska Clean Water Loans	(4,051,182)	(3,464,368)
Proceeds from (Payment to) Loan from Water Utility Capital Projects Fund	(6,583,628)	6,583,628
Net Cash Used by Capital and Related Financing Activities	(13,559,210)	(26,846,095)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from Sales and Maturity (Purchases) of Investments	(1,400,304)	14,207,868
Interest Received	379,163	1,186,032
Net Cash Provided (Used) by Investing Activities	(1,021,141)	15,393,900
Net Decrease in Cash	(5,063,206)	(2,893,092)
Cash, Beginning of Year	13,159,254	16,052,346
Cash, End of Year	\$ 8,096,048	\$ 13,159,254
CASH AND CASH EQUIVALENTS		
Equity in General Cash Pool	\$ 7,896,813	\$ 12,816,987
Customer Deposits	199,235	342,267
Cash and Cash Equivalents, End of Year	\$ 8,096,048	\$ 13,159,254
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED)		
BY OPERATING ACTIVITIES		
Operating Income	\$ 9,077,852	\$ 9,803,341
Transfer from (to) Escrow Account	199,783	(1,819,474)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Allowance for Uncollectible Accounts	(18,168)	11,873
Depreciation, Net of Amortization	5,528,534	4,189,089
Miscellaneous Non-operating Revenues	2,639	741
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable and Other Receivables	823,163	(269,264)
Unbilled Reimbursable Projects	135,094	86,643
Inventories	1,635	126,186
Customer Deposits Payable	(143,032)	(83,762)
Deferred Charges and Other Assets	(421,848)	44,175
Accounts Payable and Other Liabilities	(700,545)	787,994
Accrued Payroll Liabilities	(53,463)	(146,665)
Compensated Absences Payable	23,066	90,473
Pollution Remediation Obligation	73,500	-
Net Cash Provided by Operating Activities	\$ 14,528,210	\$ 12,821,350
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributed Capital - Private Development	\$ 3,440,156	\$ 3,245,836
Capital Purchase on Account, Net	368,066	750,217
Total Non-Cash Investing, Capital and Financing Activities	\$ 3,808,222	\$ 3,996,053

MUNICIPALITY OF ANCHORAGE

EXHIBIT EE-18
(Additional information)

WASTEWATER UTILITY FUND
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2010

	Estimated	Actual	Variance With Final Budget
Residential Sales	\$ 27,345,000	\$ 27,081,201	\$ (263,799)
Commercial Sales	7,640,000	7,509,217	(130,783)
Public Authorities	1,515,000	1,247,885	(267,115)
Miscellaneous	1,400,000	1,629,028	229,028
Investment Income - Short-Term Investments	570,000	318,372	(251,628)
Interest on Assessments	-	64,823	64,823
Other Non-Operating Revenue	-	2,639	2,639
TOTAL	\$ 38,470,000	\$ 37,853,165	\$ (616,835)

EXHIBIT EE-19
(Additional Information)

WASTEWATER UTILITY FUND
DETAIL SCHEDULE OF AUTHORIZATION COMPARED WITH EXPENSES
For the Year Ended December 31, 2010

	Authorizations	Actual	Variance With Final Budget
Collection System Expense:			
Operations	\$ 1,604,000	\$ 1,459,660	\$ 144,340
Maintenance	2,583,000	2,615,533	(32,533)
Total Collection System Expense	4,187,000	4,075,193	111,807
Treatment Plant Expense:			
Operations	8,452,000	8,694,666	(242,666)
Maintenance	905,000	954,239	(49,239)
Total Treatment Plant Expense	9,357,000	9,648,905	(291,905)
Other Expenses:			
Customer Service	2,100,000	1,906,061	193,939
Administrative and General Expense	8,757,000	7,230,786	1,526,214
Municipal Service Assessment	4,700,000	5,011,065	(311,065)
Depreciation - Net of Amortization	5,200,000	5,528,534	(328,534)
Interest on Long-Term Obligations	4,170,000	4,179,253	(9,253)
Allowance for Funds Used During Construction	(700,000)	(524,722)	(175,278)
Amortization of Debt Expense	130,000	50,293	79,707
Total Other Expense	24,357,000	23,381,270	975,730
TOTAL	\$ 37,901,000	\$ 37,105,368	\$ 795,632

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-20
(Additional Information)

WASTEWATER UTILITY FUND
DETAIL SCHEDULE OF WASTEWATER PLANT, DEPRECIATION AND AMORTIZATION
For the Year Ended December 31, 2010
(In Thousands)

	WASTEWATER PLANT				ACCUMULATED DEPRECIATION AND AMORTIZATION				Net Book Value of Plant
	Balance 01/01/10	Additions	Retirements	Balance 12/31/10	Balance 01/01/10	Additions	Retirements	Balance 12/31/10	
WASTEWATER PLANT IN SERVICE									
Tangible Plant:									
Land and Land Rights	\$ 4,203	\$ -	\$ -	\$ 4,203	\$ -	\$ -	\$ -	\$ -	\$ 4,203
Wastewater Collection Plant	342,335	10,485	39	352,781	129,616	5,933	39	135,510	217,271
Wastewater Pumping	14,241	797	97	14,941	4,027	272	97	4,202	10,739
Treatment and Disposal Plant	115,542	7,435	1,017	121,960	49,386	2,325	1,017	50,694	71,266
General Plant	<u>59,027</u>	<u>4,835</u>	<u>4,324</u>	<u>59,538</u>	<u>19,254</u>	<u>2,964</u>	<u>4,292</u>	<u>17,926</u>	<u>41,612</u>
Total Tangible Plant	535,348	23,552	5,477	553,423	202,283	11,494	5,445	208,332	345,091
Intangible Plant	<u>1,172</u>	-	-	<u>1,172</u>	<u>359</u>	<u>115</u>	-	<u>474</u>	<u>698</u>
TOTAL WASTEWATER PLANT IN SERVICE	536,520	23,552	5,477	554,595	202,642	11,609	5,445	208,806	345,789
ACQUISITION ADJUSTMENT	910	-	910	-	910	-	910	-	-
PROPERTY HELD FOR FUTURE USE	1,380	-	-	1,380	-	-	-	-	1,380
CONSTRUCTION WORK IN PROGRESS	<u>12,683</u>	<u>18,106</u>	<u>20,102</u>	<u>10,687</u>	-	-	-	-	<u>10,687</u>
TOTAL WASTEWATER PLANT	<u>\$ 551,493</u>	<u>\$ 41,658</u>	<u>\$ 26,489</u>	<u>\$ 566,662</u>	<u>\$ 203,552</u>	<u>\$ 11,609</u>	<u>\$ 6,355</u>	<u>\$ 208,806</u>	<u>\$ 357,856</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-21
(Additional Information)

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

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Average Number of Customers	55,272	55,470	55,635	55,783	55,898
Revenue from Customer Sales	\$30,947,804	\$34,557,313	\$34,581,135	\$35,999,449	\$37,467,331
Average Revenue per Customer	\$559.92	\$622.99	\$621.57	\$645.35	\$670.28

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-22

REFUSE UTILITY FUND
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

	2010	2009
ASSETS		
CURRENT ASSETS		
Cash	\$ 700	\$ 700
Equity in General Cash Pool	3,322,983	2,098,766
Accounts Receivable, Net	616,853	621,207
Accrued Interest Receivable	21,815	20,617
Prepaid Items and Deposits	1,301	1,587
Total Unrestricted Current Assets	3,963,652	2,742,877
Restricted Assets:		
Capital Acquisition and Construction Accounts	1,948,033	2,696,552
Total Restricted Assets	1,948,033	2,696,552
Total Current Assets	5,911,685	5,439,429
NON-CURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	11,122,095	10,709,218
Less: Accumulated Depreciation	(6,978,244)	(6,684,026)
Net Capital Assets	4,143,851	4,025,192
Construction Work in Progress	3,507	-
Total Non-Current Assets	4,147,358	4,025,192
TOTAL ASSETS	\$ 10,059,043	\$ 9,464,621
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 44,976	\$ 49,625
Compensated Absences Payable	112,651	105,035
Accrued Payroll Liabilities	77,862	67,630
Unclaimed Customer Refund Checks	329	2,816
Total Current Liabilities	235,818	225,106
NON-CURRENT LIABILITIES		
Compensated Absences Payable	17,892	12,729
Total Non-Current Liabilities	17,892	12,729
Total Liabilities	253,710	237,835
NET ASSETS		
Invested in Capital Assets, Net of Related Debt	4,147,358	4,025,192
Restricted for Capital Construction	1,948,033	2,696,552
Unrestricted	3,709,942	2,505,042
Total Net Assets	9,805,333	9,226,786
TOTAL LIABILITIES AND NET ASSETS	\$ 10,059,043	\$ 9,464,621

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-23

REFUSE UTILITY FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 For the Years Ended December 31, 2010 and 2009

	2010	2009
OPERATING REVENUES		
Charges for Services:		
Refuse Collection Charges	\$ 8,236,494	\$ 8,015,713
Container Rental Charges	464,030	464,844
Total Charges for Services	8,700,524	8,480,557
Other Revenue	41,850	34,792
Total Operating Revenues	8,742,374	8,515,349
OPERATING EXPENSES		
Personnel Services	1,979,996	1,897,671
Supplies	49,049	45,063
Other Services and Charges	2,841,490	2,813,961
Charges from Other Departments	2,531,330	2,446,286
Depreciation	719,319	567,243
Total Operating Expenses	8,121,184	7,770,224
Operating Income	621,190	745,125
NON-OPERATING REVENUES		
Investment Income	186,604	349,466
Gain (Loss) on Disposal of Capital Assets	1,660	(4,986)
Total Non-Operating Revenues	188,264	344,480
Income Before Transfers	809,454	1,089,605
TRANSFERS		
Municipal Service Assessment	(61,102)	(45,399)
Dividend	(159,305)	(200,853)
Transfers to Other Funds	(10,500)	(4,500)
Total Transfers	(230,907)	(250,752)
Change in Net Assets	578,547	838,853
Net Assets, Beginning	9,226,786	8,387,933
Net Assets, Ending	\$ 9,805,333	\$ 9,226,786

MUNICIPALITY OF ANCHORAGE

EXHIBIT EE-24

REFUSE UTILITY FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2010 and 2009

	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	\$ 8,744,241	\$ 8,440,061
Payments to Employees	(1,956,985)	(1,812,815)
Payments to Vendors	(5,426,232)	(5,305,812)
Net Cash Provided by Operating Activities	1,361,024	1,321,434
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers to Other Funds	(230,907)	(250,752)
Net Cash Used by Non-Capital and Related Financing Activities	(230,907)	(250,752)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(841,485)	(1,484,491)
Proceeds from Disposition of Capital Assets	1,660	-
Net Cash Used by Capital and Related Financing Activities	(839,825)	(1,484,491)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	185,406	328,849
Net Cash Provided by Investing Activities	185,406	328,849
Net Increase (Decrease) in Cash	475,698	(84,960)
Cash, Beginning of Year	4,796,018	4,880,978
Cash, End of Year	\$ 5,271,716	\$ 4,796,018
COMPONENTS OF CASH		
Cash and Cash Equivalents	\$ 3,323,683	\$ 2,099,466
Capital Acquisition and Construction Accounts	1,948,033	2,696,552
Cash and Cash Equivalents, End of Year	\$ 5,271,716	\$ 4,796,018
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 621,190	\$ 745,125
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	719,319	567,243
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	4,354	(75,371)
Prepaid Items and Deposits	286	(406)
Accounts Payable	(4,649)	(96)
Unclaimed Customer Refund Checks	(2,487)	83
Compensated Absences Payable	12,779	17,226
Accrued Payroll Liabilities	10,232	67,630
Net Cash Provided by Operating Activities	\$ 1,361,024	\$ 1,321,434

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-25
(Additional Information)

REFUSE UTILITY FUND
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2010

	Estimated	Actual	Variance With Final Budget
Refuse Collection Charges	\$ 8,219,924	\$ 8,236,494	\$ 16,570
Container Rental Charges	463,200	464,030	830
Investment Income	5,000	186,604	181,604
Other Revenue	20,900	41,850	20,950
Gain on Disposition of Capital Assets	500	1,660	1,160
TOTAL	\$ 8,709,524	\$ 8,930,638	\$ 221,114

EXHIBIT EE-26
(Additional Information)

REFUSE UTILITY FUND
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS
For the Year Ended December 31, 2010

	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 2,101,014	\$ 1,979,996	\$ 121,018
Supplies	133,000	49,049	83,951
Municipal Service Assessment	88,610	61,102	27,508
Other Services and Charges	2,928,207	2,841,490	86,717
Charges from Other Departments	2,373,726	2,531,330	(157,604)
Depreciation	892,366	719,319	173,047
Transfers to Other Funds	159,305	169,805	(10,500)
TOTAL	\$ 8,676,228	\$ 8,352,091	\$ 324,137

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-27
(Additional Information)

REFUSE UTILITY FUND
DETAIL SCHEDULE OF REFUSE PLANT AND DEPRECIATION
For the Year Ended December 31, 2010
(In Thousands)

	PLANT				ACCUMULATED DEPRECIATION				Net Book Value of Plant
	Balance 01/01/10	Additions	Retire- ments	Balance 12/31/10	Balance 01/01/10	Additions	Retire- ments	Balance 12/31/10	
CAPITAL ASSETS									
Buildings	\$ 3,082	\$ -	\$ -	\$ 3,082	\$ 2,328	\$ 94	\$ -	\$ 2,422	\$ 660
Building Improvements	258	-	-	258	135	11	-	146	112
Vehicles	4,441	500	411	4,530	2,545	374	411	2,508	2,022
Machinery and Equipment	2,605	338	14	2,929	1,435	214	14	1,635	1,294
Computer Hardware	176	-	-	176	117	20	-	137	39
Computer Software	31	-	-	31	30	-	-	30	1
Office Equipment	116	-	-	116	94	6	-	100	16
Total Capital Assets	10,709	838	425	11,122	6,684	719	425	6,978	4,144
CONSTRUCTION WORK IN PROGRESS									
	-	835	831	4	-	-	-	-	4
TOTAL	\$ 10,709	\$ 1,673	\$ 1,256	\$ 11,126	\$ 6,684	\$ 719	\$ 425	\$ 6,978	\$ 4,148

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-28
(Additional Information)

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

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Average Number of Customers	11,824	11,997	11,763	11,791	11,886
Revenue From Customer Sales \$	6,700,759	7,150,569	7,986,036	8,480,557	8,700,524
Average Revenue Per Customer \$	567	596	679	719	732

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-29

SOLID WASTE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

ASSETS

	2010	2009
CURRENT ASSETS		
Cash	\$ 2,775	\$ 2,775
Equity in General Cash Pool	8,639,152	6,784,877
Accounts Receivable, Net	1,958,523	1,989,284
Accrued Interest Receivable	82,099	88,901
Prepaid Items and Deposits	3,216	3,924
Total Unrestricted Current Assets	<u>10,685,765</u>	<u>8,869,761</u>
Restricted Assets:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	6,602,034	10,364,620
Landfill Post Closure Cash Reserve	4,597,159	2,920,700
Total Restricted Assets	<u>11,199,193</u>	<u>13,285,320</u>
Total Current Assets	<u>21,884,958</u>	<u>22,155,081</u>
NON-CURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	96,159,252	87,897,312
Less: Accumulated Depreciation	<u>(37,770,741)</u>	<u>(34,639,270)</u>
Net Capital Assets	<u>58,388,511</u>	<u>53,258,042</u>
Construction Work in Progress	281,474	2,821,264
Total Non-Current Assets	<u>58,669,985</u>	<u>56,079,306</u>
TOTAL ASSETS	<u>\$ 80,554,943</u>	<u>\$ 78,234,387</u>

LIABILITIES

CURRENT LIABILITIES		
Accounts Payable	\$ 473,035	\$ 652,661
Compensated Absences Payable	469,953	438,970
Accrued Payroll Liabilities	332,107	397,187
Accrued Interest Payable	156,118	170,424
Long-Term Obligations Maturing Within One Year	1,446,096	1,446,870
Capital Acquisition and Construction Accounts and Retainages Payable	9,283	201,292
Total Current Liabilities	<u>2,886,592</u>	<u>3,307,404</u>
NON-CURRENT LIABILITIES		
Compensated Absences Payable	33,805	5,369
Alaska Clean Water Loan Payable	14,673,256	16,124,028
Total Non-Current Liabilities	<u>14,707,061</u>	<u>16,129,397</u>
DEFERRED CREDITS AND OTHER LIABILITIES		
Future Landfill Closure Costs	20,459,932	19,217,586
Total Deferred Credits and Other Liabilities	<u>20,459,932</u>	<u>19,217,586</u>
Total Liabilities	<u>38,053,585</u>	<u>38,654,387</u>

NET ASSETS

Invested in Capital Assets, Net of Related Debt	49,152,667	48,873,028
Unrestricted	<u>(6,651,309)</u>	<u>(9,293,028)</u>
Total Net Assets	<u>42,501,358</u>	<u>39,580,000</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 80,554,943</u>	<u>\$ 78,234,387</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-30

SOLID WASTE FUND

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

For the Years Ended December 31, 2010 and 2009

	2010	2009
OPERATING REVENUES		
Charges for Services:		
Landfill Fees	\$ 17,359,770	\$ 17,435,080
Hazardous Waste Fees	109,153	108,108
Community Recycling Surcharge	1,004,705	946,967
Total Charges for Services	<u>18,473,628</u>	<u>18,490,155</u>
Other Revenue	500,523	517,301
Total Operating Revenues	<u>18,974,151</u>	<u>19,007,456</u>
OPERATING EXPENSES		
Personnel Services	7,678,633	7,291,847
Supplies	1,616,511	1,693,775
Other Services and Charges	2,956,764	3,478,504
Amortization of Landfill Closure Costs	1,242,346	1,125,732
Charges to Other Departments	(1,343,458)	(1,043,636)
Depreciation	3,488,989	3,381,306
Total Operating Expenses	<u>15,639,785</u>	<u>15,927,528</u>
Operating Income	<u>3,334,366</u>	<u>3,079,928</u>
NON-OPERATING REVENUES (EXPENSES)		
Investment Income	574,430	1,048,364
Gain (Loss) on Disposition of Capital Assets	(163,643)	38,331
Interest Expense	(249,175)	(277,375)
Total Non-Operating Revenues	<u>161,612</u>	<u>809,320</u>
Change in Net Assets Before Transfers	3,495,978	3,889,248
TRANSFERS		
Municipal Service Assessment	(896,468)	(835,054)
Dividend	-	(909,010)
Transfers from Other funds	440,000	-
Transfers to Other Funds	(118,152)	(3,293,943)
Total Transfers	<u>(574,620)</u>	<u>(5,038,007)</u>
Change in Net Assets	2,921,358	(1,148,759)
Net Assets, Beginning	39,580,000	40,728,759
Net Assets, Ending	<u>\$ 42,501,358</u>	<u>\$ 39,580,000</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-31

SOLID WASTE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2010 and 2009

	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	\$ 19,004,912	\$ 18,776,757
Payments to Employees	(7,684,294)	(7,008,570)
Payments to Vendors	(3,408,735)	(3,817,939)
Net Cash Provided by Operating Activities	7,911,883	7,950,248
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers to Other Funds	(1,014,620)	(5,038,007)
Transfers from Other Funds	440,000	-
Net Cash Used by Non-Capital and Related Financing Activities	(574,620)	(5,038,007)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(1,451,546)	(1,806,870)
Interest Payments on Long-Term Obligations	(263,481)	(295,154)
Acquisition and Construction of Capital Assets	(6,524,131)	(2,703,430)
Landfill Post Closure Cash Reserve	(1,676,459)	(1,537,285)
Proceeds from Disposition of Capital Assets	88,811	336,889
Net Cash Used by Capital and Related Financing Activities	(9,826,806)	(6,005,850)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from Sale of Investments	-	412,337
Investment Income Received	581,232	961,107
Net Cash Provided by Investing Activities	581,232	1,373,444
Net Decrease in Cash	(1,908,311)	(1,720,165)
Cash, Beginning of Year	17,152,272	18,872,437
Cash, End of Year	\$ 15,243,961	\$ 17,152,272
COMPONENTS OF CASH		
Cash and Cash Equivalents	\$ 8,641,927	\$ 6,787,652
Capital Acquisition and Construction Accounts	6,602,034	10,364,620
Cash and Cash Equivalents, End of Year	\$ 15,243,961	\$ 17,152,272
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 3,334,366	\$ 3,079,928
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	3,488,989	3,381,306
Amortization of Landfill Closure Costs	1,242,346	1,125,732
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	30,761	(230,699)
Prepaid Items and Deposits	708	(1,004)
Accounts Payable	(179,626)	311,708
Compensated Absences Payable	59,419	17,614
Accrued Payroll Liabilities	(65,080)	265,663
Net Cash Provided by Operating Activities	\$ 7,911,883	\$ 7,950,248
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	\$ 9,283	\$ 201,292
Deferred Refunding Loss	-	753
	\$ 9,283	\$ 202,045

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-32
(Additional Information)

SOLID WASTE FUND
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2010

	Estimated	Actual	Variance With Final Budget
Landfill Fees	\$ 17,228,938	\$ 17,359,770	\$ 130,832
Hazardous Waste Fees	99,908	109,153	9,245
Community Recycle Surcharge	1,018,477	1,004,705	(13,772)
Other Operating Revenue	348,062	500,523	152,461
Investment Income	2,000	574,430	572,430
Gain (Loss) on Disposition of Capital Assets	100,000	(163,643)	(263,643)
Transfers from Other Funds	-	440,000	440,000
TOTAL	<u>\$ 18,797,385</u>	<u>\$ 19,824,938</u>	<u>\$ 1,027,553</u>

EXHIBIT EE-33
(Additional Information)

SOLID WASTE FUND
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS
For the Year Ended December 31, 2010

	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 7,903,402	\$ 7,678,633	\$ 224,769
Supplies	2,246,824	1,616,511	630,313
Municipal Service Assessment	1,001,042	896,468	104,574
Other Services and Charges	4,202,494	2,956,764	1,245,730
Charges to Other Departments	(2,042,100)	(1,343,458)	(698,642)
Depreciation	3,490,791	3,488,989	1,802
Interest on Long-Term Obligations	443,297	249,175	194,122
Amortization of Landfill Closure Costs	1,356,842	1,242,346	114,496
Transfers to Other Funds	-	118,152	(118,152)
TOTAL	<u>\$ 18,602,592</u>	<u>\$ 16,903,580</u>	<u>\$ 1,699,012</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-34
(Additional Information)

SOLID WASTE FUND
DETAIL SCHEDULE OF SOLID WASTE PLANT AND DEPRECIATION
For the Year Ended December 31, 2010
(In Thousands)

	PLANT				ACCUMULATED DEPRECIATION				Net Book Value of Plant
	Balance 1/1/10	Additions	Retire- ments	Balance 12/31/10	Balance 1/1/10	Additions	Retire- ments	Balance 12/31/10	
CAPITAL ASSETS									
Land	\$ 5,898	\$ -	\$ -	\$ 5,898	\$ -	\$ -	\$ -	\$ -	\$ 5,898
Land Improvements	55,519	6,180	233	61,466	17,085	1,216	62	18,239	43,227
Buildings	13,585	-	-	13,585	10,148	461	-	10,609	2,976
Building Improvements	676	-	-	676	339	22	-	361	315
Vehicles	5,229	276	95	5,410	3,647	547	83	4,111	1,299
Machinery and Equipment	6,822	2,416	282	8,956	3,265	1,236	212	4,289	4,667
Computer Hardware	122	-	-	122	112	6	-	118	4
Computer Software	17	-	-	17	17	-	-	17	-
Office Equipment	29	-	-	29	26	1	-	27	2
Total Capital Assets	87,897	8,872	610	96,159	34,639	3,489	357	37,771	58,388
CONSTRUCTION WORK IN PROGRESS	2,821	6,307	8,847	281	-	-	-	-	281
TOTAL	\$ 90,718	\$ 15,179	\$ 9,457	\$ 96,440	\$ 34,639	\$ 3,489	\$ 357	\$ 37,771	\$ 58,669

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-35

PORT FUND
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

ASSETS	2010	2009
CURRENT ASSETS		
Cash	\$ 150	\$ 150
Equity in General Cash Pool	20,729,372	13,025,310
Interest Receivable	155,330	180,122
Accounts Receivable, Net	1,118,357	653,071
Due from Other Funds:		
Miscellaneous Capital Projects Fund	-	1,679,889
Anchorage Fire Service Area Capital Projects Fund	-	403,138
Anchorage Roads and Drainage Service Area Capital Projects Fund	-	13,181,033
Anchorage Parks and Recreation Service Area Capital Projects Fund	-	2,750,647
Public Transportation Capital Projects Fund	-	3,750,557
Equipment Maintenance Capital Projects Fund	-	460,042
Total Due from Other Funds	<u>-</u>	<u>22,225,306</u>
Prepaid Items and Deposits	35,158	42,905
Current Portion of Net Investment in Direct Financing Leases	-	13,596
Parts Inventory	329,915	329,915
Total Unrestricted Current Assets	<u>22,368,282</u>	<u>36,470,375</u>
Restricted Assets:		
Intergovernmental Receivables	149,581	28,725
Bond and Acquisition and Construction Accounts	16,237,087	1,655,841
Mitigation Reserve Investment	-	5,126,356
Total Restricted Current Assets	<u>16,386,668</u>	<u>6,810,922</u>
Total Current Assets	<u>38,754,950</u>	<u>43,281,297</u>
NON-CURRENT ASSETS		
Advances to MARAD	139,939,619	98,800,001
Capital Assets:		
Capital Assets, at Cost	135,535,297	135,264,256
Less: Accumulated Depreciation	<u>(82,042,204)</u>	<u>(77,384,986)</u>
Net Capital Assets	53,493,093	57,879,270
Construction Work in Progress	13,852,251	4,503,715
Total Capital Assets	<u>67,345,344</u>	<u>62,382,985</u>
Total Non-Current Assets	<u>207,284,963</u>	<u>161,182,986</u>
TOTAL ASSETS	<u>\$ 246,039,913</u>	<u>\$ 204,464,283</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 171,762	\$ 171,253
Compensated Absences Payable	134,623	144,653
Accrued Payroll Liabilities	99,710	110,009
Deferred Revenue and Deposits	-	114,354
Notes Payable	40,000,000	40,000,000
Total Unrestricted Current Liabilities	<u>40,406,095</u>	<u>40,540,269</u>
Current Liabilities Payable from Restricted Assets:		
Capital Acquisition and Construction Accounts and Retainages Payable	140,250	57,049
Total Current Liabilities	<u>40,546,345</u>	<u>40,597,318</u>
NON-CURRENT LIABILITIES		
Compensated Absences Payable	66,112	40,971
Total Liabilities	<u>40,612,457</u>	<u>40,638,289</u>
NET ASSETS		
Invested in Capital Assets, Net of Related Debt	67,345,344	62,382,985
Restricted for Capital Construction	116,176,706	87,779,180
Unrestricted	<u>21,905,406</u>	<u>13,663,829</u>
Total Net Assets	<u>205,427,456</u>	<u>163,825,994</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 246,039,913</u>	<u>\$ 204,464,283</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-36

PORT FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
For The Years Ended December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
OPERATING REVENUES		
Charges for Sales and Services:		
Dockage	\$ 845,214	\$ 705,081
Wharfage, Dry Bulk	73,172	71,343
Wharfage, Liquid Bulk	866,712	490,956
Wharfage, General Cargo	3,296,428	3,613,275
Storage Revenue	7,245	-
Office Rental	37,394	31,167
Utilities	19,485	7,510
Miscellaneous	144,596	57,522
Total Charges for Sales and Services	<u>5,290,246</u>	<u>4,976,854</u>
Other:		
Crane Rentals	61,908	48,435
Industrial Park Lease Rentals	4,333,539	4,301,791
POL Value Yard Fees	300,212	358,443
Total Other	<u>4,695,659</u>	<u>4,708,669</u>
Total Operating Revenues	<u>9,985,905</u>	<u>9,685,523</u>
OPERATING EXPENSES		
Operations:		
Personnel Services	2,250,784	2,318,382
Supplies	193,627	199,428
Other Services and Charges	1,754,989	2,115,068
Charges from Other Departments	347,435	486,147
Total Operations	<u>4,546,835</u>	<u>5,119,025</u>
Depreciation	4,666,881	4,660,449
Total Operating Expenses	<u>9,213,716</u>	<u>9,779,474</u>
Operating Income (Loss)	<u>772,189</u>	<u>(93,951)</u>
NON-OPERATING REVENUES (EXPENSES)		
Reimbursable Costs	-	2,760
Investment Income- Short Term Investments	974,656	2,031,824
Investment Income - Long Term Investments	-	11,186
Security Fees	1,305,539	1,312,465
Right-of-Way Fees	161,522	140,074
Loss on Uncompleted Capital Project	-	(128,649)
Security Contract	(1,271,761)	(1,302,050)
Total Non-Operating Revenues	<u>1,169,956</u>	<u>2,067,610</u>
Income Before Capital Contributions and Transfers	1,942,145	1,973,659
Capital Contributions	40,170,090	10,087,667
Transfers to Other Funds:		
Municipal Service Assessment	(507,773)	(447,479)
Transfers to Other Funds	(3,000)	-
Change in Net Assets	<u>41,601,462</u>	<u>11,613,847</u>
Net Assets, Beginning	163,825,994	152,212,147
Net Assets, Ending	<u>\$ 205,427,456</u>	<u>\$ 163,825,994</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-37

PORT FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	\$ 10,873,326	\$ 11,172,851
Payments to Employees	(2,245,972)	(2,201,990)
Payments to Vendors	(3,559,556)	(4,118,310)
Net Cash Provided by Operating Activities	<u>5,067,798</u>	<u>4,852,551</u>
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Decrease (Increase) in Amounts Due from Other Funds	22,225,306	(22,225,306)
Transfers to Other Funds	(510,773)	(447,479)
Net Cash Provided/(Used) by Non-Capital and Related Financing Activities	<u>21,714,533</u>	<u>(22,672,785)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Payments to MARAD	(41,139,618)	-
Acquisition and Construction of Capital Assets	(9,546,039)	(3,052,792)
Loss on Uncompleted Capital Project	-	(128,649)
Capital Contributions	40,049,234	11,028,371
Net Cash Provided/(Used) by Capital and Related Financing Activities	<u>(10,636,423)</u>	<u>7,846,930</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from Sale of Investments	5,126,356	-
Purchases of Investments	-	(1,434,249)
Proceeds from Investment in Direct Financing Leases	13,596	224,622
Interest Received	999,448	1,896,902
Net Cash Provided by Investing Activities	<u>6,139,400</u>	<u>687,275</u>
Net Increase (Decrease) in Cash	22,285,308	(9,286,029)
Cash, Beginning of Year	14,681,301	23,967,330
Cash, End of Year	<u>\$ 36,966,609</u>	<u>\$ 14,681,301</u>
COMPONENTS OF CASH		
Cash and Cash Equivalents	\$ 20,729,522	\$ 13,025,460
Capital Acquisition and Construction Accounts	16,237,087	1,655,841
Cash and Cash Equivalents, End of Year	<u>\$ 36,966,609</u>	<u>\$ 14,681,301</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ 772,189	\$ (93,951)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	4,666,881	4,660,449
Security Contract	(1,271,761)	(1,302,050)
Security Fees	1,305,539	1,312,465
Right-of-Way Fees	161,522	140,074
Reimbursable Costs	-	2,760
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(465,286)	(82,325)
Prepaid Items and Deposits	7,747	(10,983)
Accounts Payable	509	(4,634)
Compensated Absences Payable	15,111	6,383
Deferred Revenue and Deposits	(114,354)	114,354
Accrued Payroll Liability	(10,299)	110,009
Net Cash Provided by Operating Activities	<u>\$ 5,067,798</u>	<u>\$ 4,852,551</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-38
(Additional Information)PORT FUND
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2010

	Estimated	Actual	Variance With Final Budget
Dockage	\$ 1,011,410	\$ 845,214	\$ (166,196)
Wharfage, Dry Bulk	156,250	73,172	(83,078)
Wharfage, Liquid Bulk	97,530	866,712	769,182
Wharfage, General Cargo	4,493,030	3,296,428	(1,196,602)
Storage Revenue	4,000	7,245	3,245
Office Rental	30,000	37,394	7,394
Utilities	12,000	19,485	7,485
Crane Rentals	26,000	61,908	35,908
Industrial Park Lease	5,001,650	4,333,539	(668,111)
Investment Income - Short-Term Investments	890,000	974,656	84,656
Right-of-Way Fees	170,000	161,522	(8,478)
POL Value Yard Fees	500,000	300,212	(199,788)
Security Fees	1,278,190	1,305,539	27,349
Capital Contributions	-	40,170,090	40,170,090
Sale Of Contractor Specs	100	-	(100)
Miscellaneous	54,800	144,596	89,796
TOTAL	\$ 13,724,960	\$ 52,597,712	\$ 38,872,752

EXHIBIT EE-39
(Additional Information)PORT FUND
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS
For the Year Ended December 31, 2010

	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 2,620,060	\$ 2,250,784	\$ 369,276
Supplies	210,700	193,627	17,073
Other Services and Charges	2,047,060	1,754,989	292,071
Charges from Other Departments	576,800	347,435	229,365
Municipal Service Assessment	388,740	507,773	(119,033)
Depreciation	4,500,000	4,666,881	(166,881)
Security Contract	1,278,190	1,271,761	6,429
Transfer to Other Funds	3,000	3,000	-
TOTAL	\$ 11,624,550	\$ 10,996,250	\$ 628,300

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-40
(Additional Information)

PORT FUND
DETAIL SCHEDULE OF PORT PLANT AND DEPRECIATION
For The Year Ended December 31, 2010
(In Thousands)

	PLANT				ACCUMULATED DEPRECIATION				Net Book Value of Plant
	Balance 01/01/10	Additions	Retire- ments	Balance 12/31/10	Balance 01/01/10	Additions	Retire- ments	Balance 12/31/10	
CAPITAL ASSETS									
Land	\$ 9,717	\$ -	\$ -	\$ 9,717	\$ -	\$ -	\$ -	\$ -	\$ 9,717
Infrastructure	85,365	126	-	85,491	62,559	2,745	-	65,304	20,187
Buildings	5,753	84	-	5,837	3,024	181	-	3,205	2,632
Building Improvements	355	-	-	355	236	21	-	257	98
Land Improvements	25,503	23	-	25,526	5,159	1,049	-	6,208	19,318
Vehicles	632	-	-	632	296	69	-	365	267
Machinery and Equipment	7,677	42	10	7,709	5,885	597	9	6,473	1,236
Computer Equipment	98	4	-	102	78	4	-	82	20
Computer Software	2	2	-	4	2	-	-	2	2
Office Equipment	148	-	-	148	146	-	-	146	2
Art	14	-	-	14	-	-	-	-	14
Total Capital Assets	135,264	281	10	135,535	77,385	4,666	9	82,042	53,493
CONSTRUCTION WORK IN PROGRESS	4,503	9,630	281	13,852	-	-	-	-	13,852
TOTAL	\$ 139,767	\$ 9,911	\$ 291	\$ 149,387	\$ 77,385	\$ 4,666	\$ 9	\$ 82,042	\$ 67,345

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-41
(Additional Information)

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

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Total Tonnage	4,347,289	4,316,392	4,370,277	3,798,272	3,962,962
Operating Revenues	\$ 10,589,870	\$ 9,994,538	\$ 9,929,398	\$ 9,685,523	\$ 9,985,905
Average Revenue Per Ton	\$2.44	\$2.32	\$2.27	\$2.55	\$2.52

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-42

MUNICIPAL AIRPORT FUND
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

ASSETS		2010	2009
		<u>2010</u>	<u>2009</u>
CURRENT ASSETS			
Cash		\$ 200	\$ 200
Interest Receivable		23	547
Intergovernmental Receivables		1,531,900	759,879
Accounts Receivable		2,811	1,230
Notes Receivable		648	1,261
Prepaid Items		16,772	19,099
Total Unrestricted Current Assets		<u>1,552,354</u>	<u>782,216</u>
Restricted Assets:			
Bond and Grant Capital Acquisition and Construction Accounts		<u>1,587,274</u>	<u>1,475,359</u>
Total Current Assets		<u>3,139,628</u>	<u>2,257,575</u>
NON-CURRENT ASSETS			
Capital Assets:			
Capital Assets, at Cost		79,525,403	75,533,772
Less: Accumulated Depreciation		<u>(30,309,245)</u>	<u>(28,106,466)</u>
Net Capital Assets		49,216,158	47,427,306
Construction Work in Progress		7,554,945	4,393,101
Long-Term Notes Receivable		5,702	12,109
Total Non-Current Assets		<u>56,776,805</u>	<u>51,832,516</u>
TOTAL ASSETS		<u>\$ 59,916,433</u>	<u>\$ 54,090,091</u>
LIABILITIES			
CURRENT LIABILITIES			
Accounts Payable		\$ 17,971	\$ 24,926
Accrued Payroll Liabilities		40,523	51,929
Compensated Absences Payable		70,387	66,922
Due to Areawide		1,020,340	857,433
Deferred Revenue		98,742	103,573
Current Liabilities Payable from Restricted Assets:			
Capital Acquisition and Construction Accounts and Retainages Payable		<u>483,783</u>	<u>58,683</u>
Total Current Liabilities		<u>1,731,746</u>	<u>1,163,466</u>
NON-CURRENT LIABILITIES			
Compensated Absences Payable		<u>4,999</u>	<u>14,055</u>
Total Non-Current Liabilities		<u>4,999</u>	<u>14,055</u>
Total Liabilities		<u>1,736,745</u>	<u>1,177,521</u>
NET ASSETS			
Invested in Capital Assets, Net of Related Debt		56,771,103	51,820,407
Restricted for Capital Acquisitions and Construction		3,082,991	2,235,238
Unrestricted		<u>(1,674,406)</u>	<u>(1,143,075)</u>
Total Net Assets		<u>58,179,688</u>	<u>52,912,570</u>
TOTAL LIABILITIES AND NET ASSETS		<u>\$ 59,916,433</u>	<u>\$ 54,090,091</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-43

MUNICIPAL AIRPORT FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 For the Years Ended December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
OPERATING REVENUES		
Charges for Services	\$ 1,215,954	\$ 1,226,006
Total Operating Revenues	<u>1,215,954</u>	<u>1,226,006</u>
OPERATING EXPENSES		
Personnel Services	995,808	1,027,167
Supplies	94,492	123,540
Other Services and Charges	309,480	326,217
Charges to Other Departments	(312,670)	(265,711)
Depreciation	2,222,615	2,056,839
Total Operating Expenses	<u>3,309,725</u>	<u>3,268,052</u>
Operating Loss	<u>(2,093,771)</u>	<u>(2,042,046)</u>
NON-OPERATING REVENUES		
Intergovernmental Revenue	108,584	108,584
Investment Income	5,411	27,710
Other Revenue	11,119	10,223
Non-Operating Revenues	<u>125,114</u>	<u>146,517</u>
Loss Before Capital Contributions and Transfers	<u>(1,968,657)</u>	<u>(1,895,529)</u>
Capital Contributions	7,272,716	4,494,210
Municipal Service Assessment	(36,941)	(34,597)
Change in Net Assets	<u>5,267,118</u>	<u>2,564,084</u>
Net Assets - Beginning	52,912,570	50,348,486
Net Assets - Ending	<u>\$ 58,179,688</u>	<u>\$ 52,912,570</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-44

MUNICIPAL AIRPORT FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2010 and 2009

	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	\$ 1,218,644	\$ 1,239,470
Payments to Employees	(1,012,805)	(974,597)
Payments to Vendors	(95,930)	(184,828)
Net Cash Provided by Operating Activities	<u>109,909</u>	<u>80,045</u>
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers to Other Funds	(36,941)	(34,597)
Due to Other Funds	162,907	857,433
Net Cash Provided by Non-Capital and Related Financing Activities	<u>125,966</u>	<u>822,836</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(6,748,211)	(4,737,588)
Intergovernmental Grant Proceeds	6,618,316	4,179,663
Net Cash Used by Capital and Related Financing Activities	<u>(129,895)</u>	<u>(557,925)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	5,935	27,542
Net Cash Provided by Investing Activities	<u>5,935</u>	<u>27,542</u>
 Net Increase in Cash	 111,915	 372,498
 Cash, Beginning of Year	 1,475,559	 1,103,061
Cash, End of Year	<u>\$ 1,587,474</u>	<u>\$ 1,475,559</u>
 COMPONENTS OF CASH:		
Cash and Cash Equivalents	\$ 200	\$ 200
Capital Acquisition and Construction Accounts	1,587,274	1,475,359
Cash and Cash Equivalents, End of Year	<u>\$ 1,587,474</u>	<u>\$ 1,475,559</u>
 RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating Loss	\$ (2,093,771)	\$ (2,042,046)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:		
Depreciation Expense	2,222,615	2,056,839
Miscellaneous Revenue	11,119	10,223
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(1,581)	9,825
Prepaid Items	2,327	1,376
Notes Receivable	7,020	1,024
Accounts Payable	(6,955)	(2,158)
Accrued Payroll Liabilities	(11,406)	51,929
Compensated Absences Payable	(5,591)	641
Deferred Revenue	(13,868)	(7,608)
Net Cash Provided by Operating Activities	<u>\$ 109,909</u>	<u>\$ 80,045</u>
 NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	\$ 483,783	\$ 58,683
Contributed Capital and Equipment	7,272,716	4,494,210
	<u>\$ 7,756,499</u>	<u>\$ 4,552,893</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-45
(Additional Information)

MUNICIPAL AIRPORT FUND
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2010

	Estimated	Actual	Variance With Final Budget
Airport Lease Fees	\$ 550,000	527,008	\$ (22,992)
Permanent Parking Fees	305,000	257,690	(47,310)
Leases and Rentals	300,000	291,361	(8,639)
Intergovernmental Revenue	109,000	7,381,300	7,272,300
Medivac Taxiway Use Fees	48,000	47,715	(285)
Merrill Field Fuel Fees	38,000	40,761	2,761
Vehicle Parking	20,000	22,943	2,943
State Aviation Fuel Fees	16,000	15,628	(372)
Transient Parking Fees	14,000	12,848	(1,152)
Investment Income	2,000	5,411	3,411
Other	2,000	8,876	6,876
Airport Damage Recovery	2,000	88	(1,912)
Sale of Contractor Specifications	2,000	1,035	(965)
Aircraft Impoundments	2,000	1,120	(880)
TOTAL	<u>\$ 1,410,000</u>	<u>\$ 8,613,784</u>	<u>\$ 7,203,784</u>

EXHIBIT EE-46
(Additional Information)

MUNICIPAL AIRPORT FUND
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS
For the Year Ended December 31, 2010

	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 1,085,000	995,808	\$ 89,192
Supplies	105,000	94,492	10,508
Municipal Service Assessment	39,000	36,941	2,059
Other Services and Charges	267,000	309,480	(42,480)
Charges to Other Departments	(303,324)	(312,670)	9,346
Depreciation	2,108,326	2,222,615	(114,289)
TOTAL	<u>\$ 3,301,002</u>	<u>\$ 3,346,666</u>	<u>\$ (45,664)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT EE-47
(Additional Information)

MUNICIPAL AIRPORT FUND
DETAIL SCHEDULE OF AIRPORT PLANT AND DEPRECIATION
For the Year Ended December 31, 2010
(IN THOUSANDS)

	MUNICIPAL AIRPORT PLANT				ACCUMULATED DEPRECIATION				Net Book Value of Plant
	Balance 01/01/10	Additions	Retire- ments	Balance 12/31/10	Balance 01/01/10	Additions	Retire- ments	Balance 12/31/10	
FIXED ASSETS									
Land	\$ 16,056	\$ -	\$ -	\$ 16,056	\$ -	\$ -	\$ -	\$ -	\$ 16,056
Land Improvements	15,656	-	-	15,656	1,466	511	-	1,977	13,679
Infrastructure	31,419	3,825	-	35,244	19,664	1,057	-	20,721	14,523
Buildings	5,901	-	-	5,901	3,893	199	-	4,092	1,809
Building Improvements	959	87	-	1,046	106	34	-	140	906
Vehicles	736	-	-	736	453	52	-	505	231
Machinery and Equipment	4,659	99	7	4,751	2,390	365	7	2,748	2,003
Computer Software	66	-	-	66	66	-	-	66	-
Computer Equipment	41	-	4	37	39	1	4	36	1
Office Furniture and Fixtures	41	-	9	32	29	4	9	24	8
Total Fixed Assets	75,534	4,011	20	79,525	28,106	2,223	20	30,309	49,216
CONSTRUCTION WORK IN PROGRESS	4,393	7,173	4,011	7,555	-	-	-	-	7,555
TOTAL	\$ 79,927	\$ 11,184	\$ 4,031	\$ 87,080	\$ 28,106	\$ 2,223	\$ 20	\$ 30,309	\$ 56,771

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-1

EQUIPMENT MAINTENANCE FUND
COMPARATIVE BALANCE SHEETS

December 31, 2010 and 2009

ASSETS		
	2010	2009
CURRENT ASSETS		
Equity in General Cash Pool	\$ 10,009,866	\$ 8,894,167
Automotive Parts and Fuel Inventories, at Cost	355,575	383,478
Total Unrestricted Current Assets	10,365,441	9,277,645
CAPITAL ASSETS		
Capital Assets, at Cost	52,844,496	48,808,190
Less: Accumulated Depreciation	(35,651,749)	(32,759,073)
Net Capital Assets	17,192,747	16,049,117
Acquisitions in Progress	6,259,784	6,144,396
Total Capital Assets	23,452,531	22,193,513
TOTAL ASSETS	\$ 33,817,972	\$ 31,471,158
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 233,999	\$ 297,957
Accrued Payroll Liabilities	186,394	164,100
Due to Areawide Capital Project Fund	855,565	-
Due to Port Capital Project Fund	-	460,042
Compensated Absences Payable	247,082	231,060
Current Liabilities Payable from Restricted Assets:		
Capital Acquisition Accounts Payable	1,097,917	314,363
Total Current Liabilities	2,620,957	1,467,522
NON-CURRENT LIABILITIES		
Compensated Absences Payable	19,999	20,547
Total Non-Current Liabilities	19,999	20,547
Total Liabilities	2,640,956	1,488,069
NET ASSETS		
Invested in Capital Assets, Net of Related Debt	23,452,531	22,193,513
Unrestricted	7,724,485	7,789,576
Total Net Assets	31,177,016	29,983,089
TOTAL LIABILITIES AND NET ASSETS	\$ 33,817,972	\$ 31,471,158

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-2

EQUIPMENT MAINTENANCE FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 For the Years Ended December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
OPERATING REVENUES		
Charges for Sales and Services - Intragovernmental Billings	<u>\$ 11,363,022</u>	<u>\$ 11,685,316</u>
Total Operating Revenues	<u>11,363,022</u>	<u>11,685,316</u>
OPERATING EXPENSES		
Personnel Services	4,013,289	3,921,251
Supplies	1,418,681	1,187,995
Other Services and Charges	322,210	136,400
Charges from Other Departments	1,225,384	1,194,373
Depreciation	<u>3,913,975</u>	<u>3,878,518</u>
Total Operating Expenses	<u>10,893,539</u>	<u>10,318,537</u>
Operating Income	<u>469,483</u>	<u>1,366,779</u>
NON-OPERATING REVENUES		
Investment Income	247,622	382,289
Gain on Disposition of Capital Assets	311,474	261,324
Other Revenue	<u>131,951</u>	<u>14,730</u>
Total Non-Operating Revenues	<u>691,047</u>	<u>658,343</u>
Income Before Capital Contributions	1,160,530	2,025,122
Capital Contributions	15,847	442,380
Transfers from Other Funds	<u>17,550</u>	<u>-</u>
Change in Net Assets	1,193,927	2,467,502
Net Assets, Beginning	<u>29,983,089</u>	<u>27,515,587</u>
Net Assets, Ending	<u>\$ 31,177,016</u>	<u>\$ 29,983,089</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF- 3

EQUIPMENT MAINTENANCE FUND
 COMPARATIVE STATEMENTS OF CASH FLOWS
 For the Years Ended December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 11,494,973	\$ 11,700,046
Payments to Employees	(3,975,521)	(3,889,031)
Payments to Vendors	(3,002,330)	(2,698,166)
Net Cash Provided by Operating Activities	<u>4,517,122</u>	<u>5,112,849</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(4,419,872)	(5,475,301)
Due to Other Funds	395,523	460,042
Transfers from Other Funds	17,550	-
Proceeds from Disposition of Capital Assets	357,754	712,514
Net Cash Used by Capital and Related Financing Activities	<u>(3,649,045)</u>	<u>(4,302,745)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	247,622	382,289
Net Cash Provided by Investing Activities	<u>247,622</u>	<u>382,289</u>
Net Increase in Cash	1,115,699	1,192,393
Cash, Beginning of Year	8,894,167	7,701,774
Cash, End of Year	<u>\$ 10,009,866</u>	<u>\$ 8,894,167</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 469,483	\$ 1,366,779
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	3,913,975	3,878,518
Other Revenues	131,951	14,730
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Inventories	27,901	(21,786)
Accounts Payable	(63,958)	(157,612)
Accrued Payroll Liabilities	22,294	32,576
Compensated Absences Payable	15,476	(356)
Net Cash Provided by Operating Activities	<u>\$ 4,517,122</u>	<u>\$ 5,112,849</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	\$ 1,097,917	\$ 314,363
Contributed Capital and Equipment	15,847	442,380
	<u>\$ 1,113,764</u>	<u>\$ 756,743</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-4
(Additional Information)

EQUIPMENT MAINTENANCE FUND
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2010

	Estimated	Actual	Variance With Final Budget
Intragovernmental Billings	\$ 9,678,890	\$ 11,363,022	\$ 1,684,132
Capital Contributions	-	15,847	15,847
Investment Income	-	247,622	247,622
Gain on Disposition of Capital Assets	-	311,474	311,474
Contributions from Other Funds	-	17,550	17,550
Other Revenue	447,858	131,951	(315,907)
TOTAL	\$ 10,126,748	\$ 12,087,466	\$ 1,960,718

EXHIBIT FF-5
(Additional Information)

EQUIPMENT MAINTENANCE FUND
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS
For the Year Ended December 31, 2010

	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 4,064,755	\$ 4,013,289	\$ 51,466
Supplies	1,382,200	1,418,681	(36,481)
Other Services and Charges	380,768	322,210	58,558
Charges from Other Departments	1,240,933	1,225,384	15,549
Depreciation	3,803,220	3,913,975	(110,755)
TOTAL	\$ 10,871,876	\$ 10,893,539	\$ (21,663)

EXHIBIT FF-6
(Additional Information)

EQUIPMENT MAINTENANCE FUND
DETAIL SCHEDULE OF EQUIPMENT MAINTENANCE PLANT AND DEPRECIATION
For the Year Ended December 31, 2010
(In Thousands)

	PLANT			ACCUMULATED DEPRECIATION				Net Book Value of Plant	
	Balance 01/01/10	Additions	Retire- ments	Balance 12/31/10	Balance 01/01/10	Additions	Retire- ments		Balance 12/31/10
CAPITAL ASSETS									
Buildings	\$ 213	\$ -	\$ -	\$ 213	\$ 175	\$ 6	\$ -	\$ 181	\$ 32
Vehicles	43,982	5,104	1,067	48,019	28,665	3,792	1,021	31,436	16,583
Machinery and Equipment	4,595	-	-	4,595	3,901	115	-	4,016	579
Office Equipment	18	-	-	18	18	-	-	18	-
Total Capital Assets	48,808	5,104	1,067	52,845	32,759	3,913	1,021	35,651	17,194
ACQUISITIONS IN PROGRESS	6,144	5,179	5,063	6,260	-	-	-	-	6,260
TOTAL	\$ 54,952	\$ 10,283	\$ 6,130	\$ 59,105	\$ 32,759	\$ 3,913	\$ 1,021	\$ 35,651	\$ 23,454

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-7

INFORMATION TECHNOLOGY FUND
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

ASSETS		
	2010	2009
CURRENT ASSETS		
Master Lease Agreement Escrow	\$ 675,239	\$ 759,080
Prepaid Items	141,935	182,629
Total Unrestricted Current Assets	817,174	941,709
Restricted Assets:		
Capital Acquisition and Construction Accounts	3,814,739	3,994,630
Total Restricted Current Assets	4,631,913	4,936,339
CAPITAL ASSETS		
Capital Assets, at Cost	29,895,317	29,440,043
Less: Accumulated Depreciation and Amortization	(24,935,293)	(22,404,305)
Net Capital Assets	4,960,024	7,035,738
Acquisition in Progress	865,453	-
Total Capital Assets	5,825,477	7,035,738
TOTAL ASSETS	\$ 10,457,390	\$ 11,972,077
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 138,666	\$ 179,813
Accrued Payroll Liabilities	338,271	356,179
Compensated Absences Payable	612,408	575,254
Due to Area Wide General Fund	3,826,843	3,653,125
Due to General Liability/Workers' Compensation Fund	1,018,376	1,266,752
Accrued Interest Payable	21,326	-
Long-Term Obligations Maturing Within One Year	925,302	773,671
Current Liabilities Payable from Restricted Assets:		
Capital Acquisition and Construction Accounts and Retainage Payable	3,250	23,810
Total Current Liabilities	6,884,442	6,828,604
NON-CURRENT LIABILITIES		
Advance from Other Funds	1,097,050	2,115,426
Compensated Absences Payable	73,918	198,638
Deferred Revenue	258,288	383,316
Capital Leases Payable	1,732,432	1,638,121
Total Non-Current Liabilities	3,161,688	4,335,501
Total Liabilities	10,046,130	11,164,105
NET ASSETS		
Invested in Capital Assets, Net of Related Debt	4,867,056	5,236,398
Unrestricted	(4,455,796)	(4,428,426)
Total Net Assets	411,260	807,972
TOTAL LIABILITIES AND NET ASSETS	\$ 10,457,390	\$ 11,972,077

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-8

INFORMATION TECHNOLOGY FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 For the Years Ended December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
OPERATING REVENUES		
Charges for Sales and Services - Intergovernmental Billings	\$ 16,115,730	\$ 18,841,229
Total Operating Revenues	<u>16,115,730</u>	<u>18,841,229</u>
OPERATING EXPENSES		
Operations:		
Personnel Services	7,783,724	8,776,524
Supplies	21,825	19,726
Other Services and Charges	1,719,121	2,182,797
Charges from Other Departments	4,289,430	4,764,867
Total Operations	<u>13,814,100</u>	<u>15,743,914</u>
Depreciation and Amortization:		
Total Operating Expenses	<u>2,557,896</u>	<u>2,921,281</u>
Operating Income (Loss)	<u>16,371,996</u>	<u>18,665,195</u>
	<u>(256,266)</u>	<u>176,034</u>
NON-OPERATING REVENUES		
Investment Loss	(30,817)	(83,860)
Other Revenue	6,802	244,379
Total Non-Operating Revenues	<u>(24,015)</u>	<u>160,519</u>
NON-OPERATING EXPENSES		
Interest on Long-Term Obligations	189,187	252,606
Loss on Disposition of Capital Assets	8,170	-
Total Non-Operating Expenses	<u>197,357</u>	<u>252,606</u>
Income (Loss) Before Transfers	<u>(477,638)</u>	<u>83,947</u>
Capital Contributions	5,926	912
Transfers (to) from Other Funds	75,000	(1,097)
Change in Net Assets	<u>(396,712)</u>	<u>83,762</u>
Net Assets, Beginning	807,972	724,210
Net Assets, Ending	<u>\$ 411,260</u>	<u>\$ 807,972</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-9

INFORMATION TECHNOLOGY FUND
 COMPARATIVE STATEMENTS OF CASH FLOWS
 For the Years Ended December 31, 2010 and 2009

	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 16,122,532	\$ 19,042,055
Payments to Employees	(7,889,198)	(8,884,942)
Payments to Vendors	(6,155,857)	(7,286,616)
Net Cash Provided by Operating Activities	2,077,477	2,870,497
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Due to Other Funds	173,718	3,653,125
Transfers (to) from Other Funds	75,000	(1,097)
Net Cash Provided by Non-Capital and Related Financing Activities	248,718	3,652,028
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(773,671)	(731,940)
Interest Payments on Long-Term Obligations	(93,469)	(128,171)
Principal Payments on Interfund Loans	(1,266,752)	(1,626,253)
Interest Payments on Interfund Loans	(74,392)	(124,435)
Acquisition and Construction of Capital Assets	(1,286,598)	(690,329)
Proceeds from Issuance of Debt	1,019,613	-
Net Cash Used in Capital and Related Financing Activities	(2,475,269)	(3,301,128)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Loss	(30,817)	(83,994)
Net Cash Used by Investing Activities	(30,817)	(83,994)
Net Increase (Decrease) in Cash	(179,891)	3,137,403
Cash, Beginning of Year	3,994,630	857,227
Cash, End of Year	\$ 3,814,739	\$ 3,994,630
COMPONENTS OF CASH		
Capital Acquisition and Construction Accounts	\$ 3,814,739	\$ 3,994,630
	\$ 3,814,739	\$ 3,994,630
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (256,266)	\$ 176,034
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Depreciation and Amortization	2,557,896	2,921,281
Other Revenue	6,802	244,294
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Prepaid Items and Deposits	40,694	105,870
Accounts Payable	(41,147)	(246,534)
Accrued Payroll Liabilities	(17,908)	(38,394)
Deferred Revenue	(125,028)	(222,030)
Compensated Absences Payable	(87,566)	(70,024)
Net Pension Obligation	-	-
Total Cash Provided by Operating Activities	\$ 2,077,477	\$ 2,870,497
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	\$ 3,250	\$ 23,810
Contributed Capital	5,926	912
	\$ 9,176	\$ 24,722

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-10
(Additional Information)

INFORMATION TECHNOLOGY FUND
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2010

	<u>Estimated</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Intergovernmental Billings	\$ 17,022,634	\$ 16,115,730	\$ (906,904)
Investment Loss - Short-Term Investments	-	(30,817)	(30,817)
Other Revenue	5,000	6,802	1,802
Transfers from Other Funds:			-
Areawide General Fund	-	75,000	75,000
Capital Contributions	-	5,926	5,926
TOTAL	<u><u>\$ 17,027,634</u></u>	<u><u>\$ 16,172,641</u></u>	<u><u>\$ (854,993)</u></u>

EXHIBIT FF-11
(Additional Information)

INFORMATION TECHNOLOGY FUND
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS
For the Year Ended December 31, 2010

	<u>Authorizations</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Personnel Services	\$ 8,253,737	\$ 7,783,724	\$ 470,013
Supplies	77,926	21,825	56,101
Other Services and Charges	2,463,005	1,719,121	743,884
Charges from Other Departments	3,347,005	4,289,430	(942,425)
Depreciation and Amortization	2,890,240	2,557,896	332,344
Interest on Long-Term Obligations	363,740	189,187	174,553
TOTAL	<u><u>\$ 17,395,653</u></u>	<u><u>\$ 16,561,183</u></u>	<u><u>\$ 834,470</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-12
(Additional Information)

INFORMATION TECHNOLOGY FUND
DETAIL SCHEDULE OF PROPERTY AND EQUIPMENT, DEPRECIATION AND AMORTIZATION
For the Year Ended December 31, 2010
(In Thousands)

	PROPERTY AND EQUIPMENT (P&E)				ACCUMULATED DEPRECIATION AND AMORTIZATION				Net Book Value of Plant
	Balance 01/01/10	Additions	Retire-ments	Balance 12/31/10	Balance 01/01/10	Additions	Retire-ments	Balance 12/31/10	
CAPITAL ASSETS									
Computer Equipment	\$ 29,325	\$ 484	\$ 29	\$ 29,780	\$ 22,367	\$ 2,541	\$ 26	\$ 24,882	\$ 4,898
Machinery and Equipment	72	-	-	72	30	10	-	40	32
Office Furniture & Fixtures	43	-	-	43	7	6	-	13	30
Total Capital Assets	29,440	484	29	29,895	22,404	2,557	26	24,935	4,960
ACQUISITIONS IN PROGRESS	-	1,341	476	865	-	-	-	-	865
TOTAL	\$ 29,440	\$ 1,825	\$ 505	\$ 30,760	\$ 22,404	\$ 2,557	\$ 26	\$ 24,935	\$ 5,825

MUNICIPALITY OF ANCHORAGE, ALASKA
GENERAL LIABILITY AND WORKERS' COMPENSATION FUND
COMPARATIVE BALANCE SHEETS
December 31, 2010 and 2009

EXHIBIT FF-13

	2010	2009
ASSETS		
CURRENT ASSETS		
Equity in General Cash Pool	\$ 13,598,343	\$ 13,089,518
Due from Other Funds	1,018,376	1,266,752
Prepaid Items	344,147	385,355
Total Current Assets	14,960,866	14,741,625
NON-CURRENT ASSETS		
Advances to Other Funds	1,609,933	2,115,426
TOTAL ASSETS	\$ 16,570,799	\$ 16,857,051
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 304,408	\$ 270,821
Accrued Payroll Liabilities	4,716	3,344
Compensated Absences Payable	5,883	6,052
Claims Payable	9,598,290	8,049,270
Claims Incurred but Not Reported	2,001,929	2,569,160
Total Current Liabilities	11,915,226	10,898,647
NON-CURRENT LIABILITIES		
Compensated Absences Payable	4,472	253
Claims Incurred but Not Reported	4,684,326	5,574,375
Total Non-Current Liabilities	4,688,798	5,574,628
Total Liabilities	16,604,024	16,473,275
NET ASSETS		
Unrestricted	(33,225)	383,776
Total Net Assets	(33,225)	383,776
TOTAL LIABILITIES AND NET ASSETS	\$ 16,570,799	\$ 16,857,051

GENERAL LIABILITY AND WORKERS' COMPENSATION FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
For the Years Ended December 31, 2010 and 2009

EXHIBIT FF-14

	2010	2009
OPERATING REVENUES		
Premium Revenue	\$ 10,468,753	\$ 9,199,979
Other Revenue	7,573	-
Total Operating Revenues	10,476,326	9,199,979
OPERATING EXPENSES		
Personnel Services	121,639	122,587
Services and Charges:		
Insurance Premiums	1,052,190	989,673
Claims and Processing Fees Net of Change in Estimated but Not Reported		
Claims of \$(1,457,280) in 2010 and \$12,604 in 2009	8,648,832	7,760,952
Professional Services	509,768	510,435
Other	460	36
Total Services and Charges	10,211,250	9,261,096
Charges from Other Departments	1,028,454	1,049,399
Total Operating Expenses	11,361,343	10,433,082
Operating Loss	(885,017)	(1,233,103)
NON-OPERATING REVENUES		
Investment Income	468,016	809,277
Total Non-Operating Revenues	468,016	809,277
Loss Before Transfers	(417,001)	(423,826)
TRANSFERS		
Transfers to Other Funds	-	(105,336)
Change in Net Assets	(417,001)	(529,162)
Net Assets, Beginning	383,776	912,938
Net Assets, Ending	\$ (33,225)	\$ 383,776

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-15

GENERAL LIABILITY AND WORKERS' COMPENSATION FUND
 COMPARATIVE STATEMENTS OF CASH FLOWS
 For the Years Ended December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 10,476,326	\$ 9,199,979
Payments to Employees	(116,217)	(115,902)
Payments to Vendors	(11,073,170)	(9,374,718)
Net Cash Used by Operating Activities	<u>(713,061)</u>	<u>(290,641)</u>
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Payments Received on Interfund Loan	1,266,752	1,626,253
Advances to Other Funds	(512,882)	-
Transfers to Other Funds	-	(105,336)
Net Cash Provided by Non-Capital and Related Financing Activities	<u>753,870</u>	<u>1,520,917</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	468,016	809,277
Net Cash Provided by Investing Activities	<u>468,016</u>	<u>809,277</u>
Net Increase in Cash	508,825	2,039,553
Cash, Beginning of Year	13,089,518	11,049,965
Cash, End of Year	<u>\$ 13,598,343</u>	<u>\$ 13,089,518</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES		
Operating Loss	\$ (885,017)	\$ (1,233,103)
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Prepaid Items	41,208	(65,880)
Accounts Payable	33,587	5,075
Payroll Liabilities Payable	1,372	3,344
Compensated Absences Payable	4,050	3,341
Claims Payable	1,549,019	983,978
Claims Incurred but Not Reported	(1,457,280)	12,604
Net Cash Used by Operating Activities	<u>\$ (713,061)</u>	<u>\$ (290,641)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-16
(Additional Information)

GENERAL LIABILITY AND WORKERS' COMPENSATION FUND
DETAIL SCHEDULE OF ESTIMATED AND ACTUAL REVENUES
For the Year Ended December 31, 2010

	Estimated	Actual	Variance With Final Budget
Intragovernmental Billings	\$ 8,952,080	\$ 9,553,979	\$ 601,899
Insurance Recoveries	-	914,774	914,774
Investment Income	618,470	468,016	(150,454)
Other Revenue	-	7,573	7,573
TOTAL	\$ 9,570,550	\$ 10,944,342	\$ 1,373,792

EXHIBIT FF-17
(Additional Information)

GENERAL LIABILITY AND WORKERS' COMPENSATION FUND
DETAIL SCHEDULE OF EXPENSES COMPARED WITH AUTHORIZATIONS
For the Year Ended December 31, 2010

	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 122,294	\$ 121,639	\$ 655
Supplies	2,000	267	1,733
Insurance Premiums	1,210,000	1,052,190	157,810
Claims and Processing Fees	8,098,490	8,648,832	(550,342)
Professional Services	565,500	509,768	55,732
Other Services and Charges	44,240	193	44,047
Charges from Other Departments	1,093,981	1,028,454	65,527
TOTAL	\$ 11,136,505	\$ 11,361,343	\$ (224,838)

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-18

MEDICAL AND DENTAL SELF INSURANCE FUND
COMPARATIVE BALANCE SHEETS

December 31, 2010 and 2009

ASSETS		
	2010	2009
CURRENT ASSETS		
Equity in General Cash Pool	\$ 2,776,286	\$ 9,799,148
Accounts Receivable	196,851	-
Total Current Assets	2,973,137	9,799,148
TOTAL ASSETS	\$ 2,973,137	\$ 9,799,148
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 59,968	\$ 173,541
Accrued Payroll Liabilities	97	10,218
Compensated Absences Payable	1,849	9,272
Claims Payable	1,005,362	1,421,246
Claims Incurred But Not Reported	5,581,116	5,827,572
Total Current Liabilities	6,648,392	7,441,849
NON-CURRENT LIABILITIES		
Compensated Absences Payable	-	2,386
Total Non-Current Liabilities	-	2,386
Total Liabilities	6,648,392	7,444,235
NET ASSETS		
Unrestricted	(3,675,255)	2,354,913
Total Net Assets	(3,675,255)	2,354,913
TOTAL LIABILITIES AND NET ASSETS	\$ 2,973,137	\$ 9,799,148

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-19

MEDICAL AND DENTAL SELF INSURANCE FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
 For the Years Ended December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
OPERATING REVENUES		
Premium Revenue	\$ 42,686,666	\$ 43,708,879
Total Operating Revenues	<u>42,686,666</u>	<u>43,708,879</u>
OPERATING EXPENSES		
Operations:		
Personnel Services	260,294	257,957
Other Services and Charges:		
Medical Claims Net of Change in Estimated But Not Reported	48,760,422	48,329,738
Professional Services	196,640	402,959
Other Services and Charges	3,246	48,207
Total Services and Charges	<u>48,960,308</u>	<u>48,780,904</u>
Charges from Other Departments	573	819
Total Operating Expenses	<u>49,221,175</u>	<u>49,039,680</u>
Operating Loss	<u>(6,534,509)</u>	<u>(5,330,801)</u>
NON-OPERATING REVENUES		
Investment Income	260,341	815,136
Total Non-Operating Revenues	<u>260,341</u>	<u>815,136</u>
Loss Before Transfers	<u>(6,274,168)</u>	<u>(4,515,665)</u>
TRANSFERS		
Transfer from Other Funds	244,000	-
Change in Net Assets	<u>(6,030,168)</u>	<u>(4,515,665)</u>
Net Assets, Beginning	2,354,913	6,870,578
Net Assets, Ending	<u>\$ (3,675,255)</u>	<u>\$ 2,354,913</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

EXHIBIT FF-20

MEDICAL AND DENTAL SELF INSURANCE FUND
 COMPARATIVE STATEMENTS OF CASH FLOWS
 For the Years Ended December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 42,686,666	\$ 43,708,879
Payments to Employees	(280,223)	(244,474)
Payments to Vendors	(49,933,645)	(46,690,315)
Net Cash Used by Operating Activities	<u>(7,527,202)</u>	<u>(3,225,910)</u>
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers from Other Funds	244,000	-
Net Cash Provided by Non-Capital and Related Financing Activities	<u>244,000</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITY		
Investment Income	260,340	815,136
Net Cash Provided by Investing Activity	<u>260,340</u>	<u>815,136</u>
Net Decrease in Cash	(7,022,862)	(2,410,774)
Cash, Beginning of Year	9,799,148	12,209,922
Cash, End of Year	<u>\$ 2,776,286</u>	<u>\$ 9,799,148</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED USED BY OPERATING ACTIVITIES		
Operating Loss	\$ (6,534,509)	\$ (5,330,801)
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(196,851)	
Prepaid Items	-	1,415
Accounts Payable	(113,573)	101,576
Accrued Payroll Liabilities	(10,121)	10,218
Compensated Absences Payable	(9,809)	3,265
Claims Payable	(415,883)	357,714
Claims Incurred but not Reported	(246,456)	1,630,703
Net Cash Used by Operating Activities	<u>\$ (7,527,202)</u>	<u>\$ (3,225,910)</u>

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MUNICIPALITY OF ANCHORAGE, ALASKA

TAX REVENUES BY SOURCE
GENERAL FUND
LAST TEN YEARS

Fiscal Year	General Property	Motor Vehicle Registration	Hotel/Motel	Excise on Tobacco	Municipal Utility Service Assessment (2)	Penalties and Interest	In Lieu of Property Tax and Other (1)(2)	Total
2001	\$ 278,525,390	\$ 5,008,303	\$ 11,101,361	\$ 4,762,237	\$ 6,324,708	\$ 2,865,706	\$ 4,287,058	\$ 312,874,763
2002	\$ 287,954,223	\$ 5,237,900	\$ 11,007,249	\$ 5,349,091	\$ 6,570,765	\$ 2,811,692	\$ 5,286,833	\$ 324,217,753
2003	\$ 309,554,471	\$ 5,161,320	\$ 10,287,972	\$ 4,734,327	\$ 6,608,739	\$ 2,930,685	\$ 4,869,343	\$ 344,146,857
2004	\$ 329,923,941	\$ 5,351,524	\$ 11,627,259	\$ 8,627,333	\$ 9,642,123	\$ 2,705,070	\$ 4,728,952	\$ 372,606,202
2005	\$ 359,358,376	\$ 5,200,151	\$ 11,836,725	\$ 14,050,603	\$ -	\$ 2,981,727	\$ 4,708,083	\$ 398,135,665
2006	\$ 388,783,445	\$ 5,283,655	\$ 7,978,198	\$ 17,662,355	\$ -	\$ 3,214,196	\$ 4,965,292	\$ 427,887,141
2007	\$ 377,553,892	\$ 5,156,698	\$ 8,486,132	\$ 16,559,744	\$ -	\$ 2,845,956	\$ 5,292,147	\$ 415,894,569
2008	\$ 431,210,892	\$ 5,183,112	\$ 9,276,697	\$ 16,524,753	\$ -	\$ 3,612,200	\$ 5,543,794	\$ 471,351,448
2009	\$ 457,577,381	\$ 4,700,829	\$ 7,311,601	\$ 16,550,062	\$ -	\$ 3,171,017	\$ 4,566,782	\$ 493,877,672
2010	\$ 474,341,058	\$ 4,881,941	\$ 8,194,030	\$ 17,321,934	\$ -	\$ 4,456,600	\$ 4,899,410	\$ 514,094,973

(1) Other includes Motor Vehicle Rental Tax and Aircraft Tax.

(2) In 2004 Municipal Utility Services Assessment and In Lieu of Property Tax were segregated from taxes.

Source: Municipality of Anchorage, Finance Department.

This table should agree to Stats table 7 & AA-3

MUNICIPALITY OF ANCHORAGE, ALASKA

SUMMARY DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2010

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
2011	\$ 3,022,929	\$ 6,909,482	\$ 39,599,424	\$ 3,873,993	\$ 11,205,210
2012	3,204,946	7,658,372	42,943,528	667,590	11,279,685
2013	3,114,808	7,436,523	42,151,305	667,790	11,356,685
2014	3,583,742	8,356,210	42,398,586	413,209	11,436,560
2015	2,888,385	6,918,765	38,142,821	339,288	11,510,535
2016	2,914,203	5,679,730	40,397,784	338,888	11,589,610
2017	2,964,340	6,718,699	37,324,407	338,288	11,660,260
2018	3,031,267	6,585,662	36,029,111	337,306	11,744,560
2019	2,903,342	6,262,493	35,119,469	340,931	11,824,460
2020	3,248,298	6,249,796	34,378,230	339,051	11,905,148
2021	2,420,920	3,726,701	26,233,811	336,791	6,939,650
2022	1,957,843	2,689,857	23,270,206	339,141	7,019,100
2023	1,957,305	2,685,778	23,217,672	340,861	7,102,425
2024	1,683,573	2,051,340	21,394,466	341,931	7,185,650
2025	1,321,777	1,316,850	18,379,887	337,431	7,267,950
2026	1,135,996	1,309,816	11,303,503	336,925	7,351,075
2027	1,129,268	1,302,564	11,252,730	340,906	7,438,788
2028	662,893	687,711	7,754,353	339,119	7,524,394
2029	410,776	442,335	3,183,463	341,819	7,612,281
2030	402,841	433,791	3,121,986	338,750	7,701,756
2031	-	-	-	340,500	7,792,125
2032	-	-	-	341,500	7,882,875
2033	-	-	-	341,750	7,975,875
2034	-	-	-	341,247	8,065,125
2035	-	-	-	-	8,159,875
2036	-	-	-	-	8,257,975
2037	-	-	-	-	8,352,850
2038	-	-	-	-	8,448,825
2039	-	-	-	-	-
TOTAL	<u>\$ 43,959,452</u>	<u>\$ 85,422,475</u>	<u>\$ 537,596,742</u>	<u>\$ 12,415,005</u>	<u>\$ 253,591,307</u>

TABLE X-2

Internal Service Funds Notes & Contracts	Enterprise Funds Bonds, Loans Contracts	Total Primary Government	Anchorage School District Bonds	Total Reporting Entity
\$ 2,058,646	\$ 59,212,182	\$ 125,881,866	\$ 87,476,000	\$ 213,357,866
1,335,743	59,484,025	126,573,889	87,345,000	213,918,889
1,194,184	57,947,841	123,869,136	84,981,000	208,850,136
221,373	58,206,735	124,616,415	83,575,000	208,191,415
199,814	54,095,225	114,094,833	82,279,000	196,373,833
-	41,649,237	102,569,452	77,046,362	179,615,814
-	40,802,456	99,808,450	71,747,097	171,555,547
-	40,724,092	98,451,998	66,189,628	164,641,626
-	36,581,038	93,031,733	62,710,654	155,742,387
-	36,330,167	92,450,690	58,465,260	150,915,950
-	35,776,677	75,434,550	58,431,524	133,866,074
-	34,913,977	70,190,124	44,187,089	114,377,213
-	34,826,925	70,130,966	44,268,390	114,399,356
-	32,837,702	65,494,662	33,612,176	99,106,838
-	32,724,229	61,348,124	24,125,820	85,473,944
-	32,595,494	54,032,809	12,610,002	66,642,811
-	32,158,335	53,622,591	12,588,043	66,210,634
-	31,968,932	48,937,402	8,831,236	57,768,638
-	30,171,713	42,162,387	3,796,005	45,958,392
-	28,226,839	40,225,963	1,424,714	41,650,677
-	26,709,941	34,842,566	-	34,842,566
-	26,185,748	34,410,123	-	34,410,123
-	26,013,598	34,331,223	-	34,331,223
-	25,827,102	34,233,474	-	34,233,474
-	25,634,104	33,793,979	-	33,793,979
-	25,432,452	33,690,427	-	33,690,427
-	25,224,329	33,577,179	-	33,577,179
-	11,254,635	19,703,460	-	19,703,460
-	11,028,753	11,028,753	-	11,028,753
<u>\$ 5,009,762</u>	<u>\$ 1,014,544,485</u>	<u>\$ 1,952,539,228</u>	<u>\$ 1,005,690,000</u>	<u>\$ 2,958,229,228</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-3

AREAWIDE GENERAL OBLIGATION BONDS
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2010

Year	Principal	Interest	Total
2011	\$ 1,448,914	\$ 1,574,015	\$ 3,022,929
2012	1,846,640	1,358,306	3,204,946
2013	1,829,344	1,285,464	3,114,808
2014	2,385,804	1,197,938	3,583,742
2015	1,789,261	1,099,124	2,888,385
2016	1,879,339	1,034,864	2,914,203
2017	2,021,744	942,596	2,964,340
2018	2,194,152	837,115	3,031,267
2019	2,167,431	735,911	2,903,342
2020	2,615,531	632,767	3,248,298
2021	1,891,720	529,200	2,420,920
2022	1,515,633	442,210	1,957,843
2023	1,587,827	369,478	1,957,305
2024	1,390,436	293,137	1,683,573
2025	1,096,508	225,269	1,321,777
2026	965,352	170,644	1,135,996
2027	1,008,459	120,809	1,129,268
2028	595,115	67,778	662,893
2029	376,525	34,251	410,776
2030	391,279	11,562	402,841
TOTAL	<u>\$ 30,997,014</u>	<u>\$ 12,962,438</u>	<u>\$ 43,959,452</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-4

FIRE, POLICE, ECONOMIC & COMMUNITY DEVELOPMENT GENERAL OBLIGATION BONDS
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2010

Year	FIRE		POLICE		ECONOMIC & COMMUNITY DEVELOPMENT		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2011	\$ 1,983,473	\$ 1,636,208	\$ 265,000	\$ 132,760	\$ 1,569,368	\$ 1,322,673	\$ 6,909,482
2012	2,307,478	1,467,679	317,375	115,953	2,328,059	1,121,828	7,658,372
2013	2,310,905	1,376,327	193,222	98,271	2,443,073	1,014,725	7,436,523
2014	3,151,584	1,264,229	186,514	85,426	2,762,955	905,502	8,356,210
2015	2,217,633	1,142,999	207,900	71,711	2,490,687	787,835	6,918,765
2016	2,177,856	1,064,609	128,625	63,548	1,537,937	707,155	5,679,730
2017	2,656,910	949,414	147,144	57,203	2,285,319	622,709	6,718,699
2018	2,937,335	809,046	152,207	49,815	2,123,845	513,414	6,585,662
2019	2,887,570	667,790	153,000	41,520	2,116,349	396,264	6,262,493
2020	3,043,099	542,067	166,000	33,800	2,164,347	300,483	6,249,796
2021	1,988,185	425,900	130,000	27,006	927,844	227,766	3,726,701
2022	1,372,429	335,207	135,000	20,785	641,122	185,314	2,689,857
2023	1,434,834	269,787	140,000	14,087	672,540	154,530	2,685,778
2024	1,067,747	201,208	150,000	7,055	503,115	122,215	2,051,340
2025	682,618	148,368	-	-	388,918	96,946	1,316,850
2026	713,666	113,757	-	-	405,549	76,844	1,309,816
2027	746,651	77,300	-	-	422,975	55,638	1,302,564
2028	375,694	38,684	-	-	240,280	33,053	687,711
2029	196,907	17,912	-	-	208,545	18,971	442,335
2030	204,623	6,047	-	-	216,717	6,404	433,791
TOTAL	\$ 34,457,197	\$ 12,554,538	\$ 2,471,987	\$ 818,940	\$ 26,449,544	\$ 8,670,269	\$ 85,422,475

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-5

ROADS AND DRAINAGE GENERAL OBLIGATION BONDS
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2010

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 20,783,246	\$ 18,816,178	\$ 39,599,424
2012	26,485,448	16,458,080	42,943,528
2013	26,833,456	15,317,849	42,151,305
2014	28,243,143	14,155,443	42,398,586
2015	25,149,519	12,993,302	38,142,821
2016	28,356,243	12,041,541	40,397,784
2017	26,628,884	10,695,523	37,324,407
2018	26,637,461	9,391,650	36,029,111
2019	26,930,651	8,188,818	35,119,469
2020	27,381,023	6,997,207	34,378,230
2021	20,312,251	5,921,560	26,233,811
2022	18,265,816	5,004,390	23,270,206
2023	19,059,799	4,157,873	23,217,672
2024	18,123,702	3,270,764	21,394,466
2025	15,956,957	2,422,930	18,379,887
2026	9,635,433	1,668,070	11,303,503
2027	10,076,914	1,175,816	11,252,730
2028	7,103,911	650,442	7,754,353
2029	2,918,022	265,441	3,183,463
2030	3,032,379	89,607	3,121,986
TOTAL	\$ 387,914,258	\$ 149,682,484	\$ 537,596,742

MUNICIPALITY OF ANCHORAGE, ALASKA
 AREAWIDE CAPITAL PROJECTS FUND
 LOAN FROM ELECTRIC UTILITY
 DEBT SERVICE REQUIREMENTS TO MATURITY
 December 31, 2010

TABLE X-6

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 3,068,437	\$ 138,365	\$ 3,206,802
TOTAL	<u>\$ 3,068,437</u>	<u>\$ 138,365</u>	<u>\$ 3,206,802</u>

GENERAL GOVERNMENT FUNDS
 MASTER LEASE AGREEMENT
 DEBT SERVICE REQUIREMENTS TO MATURITY
 December 31, 2010

TABLE X-7

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 163,821	\$ 21,515	\$ 185,336
2012	170,643	14,693	185,336
2013	177,750	7,586	185,336
2014	72,267	1,129	73,396
TOTAL	<u>\$ 584,481</u>	<u>\$ 44,923</u>	<u>\$ 629,404</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-8

THE ALASKA CENTER FOR PERFORMING ARTS ROOF LOAN
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2010

Year	Principal	Interest	Total
2011	\$ 115,000	\$ 224,213	\$ 339,213
2012	120,000	219,613	339,613
2013	125,000	214,813	339,813
2014	130,000	209,813	339,813
2015	135,000	204,288	339,288
2016	140,000	198,888	338,888
2017	145,000	193,288	338,288
2018	150,000	187,306	337,306
2019	160,000	180,931	340,931
2020	165,000	174,051	339,051
2021	170,000	166,791	336,791
2022	180,000	159,141	339,141
2023	190,000	150,861	340,861
2024	200,000	141,931	341,931
2025	205,000	132,431	337,431
2026	215,000	121,925	336,925
2027	230,000	110,906	340,906
2028	240,000	99,119	339,119
2029	255,000	86,819	341,819
2030	265,000	73,750	338,750
2031	280,000	60,500	340,500
2032	295,000	46,500	341,500
2033	310,000	31,750	341,750
2034	325,000	16,247	341,247
TOTAL	\$ 4,745,000	\$ 3,405,875	\$ 8,150,875

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-9

GENERAL FUND
ANCHORAGE FIRE DEPARTMENT LEASE/PURCHASE CONTRACTS
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2010

Year	Principal	Interest	Total
2011	\$ 127,650	\$ 14,992	\$ 142,642
2012	133,354	9,287	142,641
2013	139,314	3,327	142,641
TOTAL	<u>\$ 400,318</u>	<u>\$ 27,606</u>	<u>\$ 427,924</u>

INTERNAL SERVICE FUND
INFORMATION TECHNOLOGY
LOANS AND CONTRACTS
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2010

TABLE X-10

Year	Principal	Interest (*)	Total
2011	\$ 1,018,377	\$ 38,094	\$ 1,056,471
2012	548,516	22,979	571,495
2013	548,534	17,120	565,654
TOTAL	<u>\$ 2,115,427</u>	<u>\$ 78,194</u>	<u>\$ 2,193,621</u>

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

INTERNAL SERVICE FUND
INFORMATION TECHNOLOGY
MASTER LEASE AGREEMENT
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2010

TABLE X-11

Year	Principal	Interest	Total
2011	\$ 925,302	\$ 76,873	\$ 1,002,175
2012	715,739	48,509	764,248
2013	606,655	21,875	628,530
2014	213,063	8,310	221,373
2015	196,974	2,840	199,814
TOTAL	<u>\$ 2,657,733</u>	<u>\$ 158,407</u>	<u>\$ 2,816,140</u>

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-12

SUMMARY OF ENTERPRISE FUNDS
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2010

Year	Electric Utility Bonds	Water Utility Bonds & Contracts	Wastewater Utility Bonds & Contracts	Solid Waste Bonds & Contracts	Total
2011	\$ 32,000,041	\$ 15,999,908	\$ 9,524,352	\$ 1,687,881	\$ 59,212,182
2012	30,942,066	17,013,509	9,862,261	1,666,189	59,484,025
2013	30,229,091	16,947,832	9,126,421	1,644,498	57,947,841
2014	30,110,066	17,404,404	9,069,458	1,622,806	58,206,735
2015	29,733,366	13,897,437	8,863,307	1,601,115	54,095,225
2016	17,417,228	13,841,257	8,811,331	1,579,422	41,649,237
2017	17,147,097	13,796,543	8,760,213	1,098,603	40,802,456
2018	17,184,947	13,746,951	8,708,395	1,083,799	40,724,092
2019	13,403,697	13,700,571	8,407,776	1,068,994	36,581,038
2020	13,388,197	13,521,194	8,366,587	1,054,189	36,330,167
2021	13,386,547	13,472,374	8,326,394	591,362	35,776,677
2022	13,388,647	12,652,668	8,289,384	583,278	34,913,977
2023	13,387,147	12,612,757	8,251,827	575,194	34,826,925
2024	13,391,022	10,765,729	8,113,840	567,110	32,837,702
2025	13,350,952	10,735,348	8,078,903	559,026	32,724,229
2026	13,281,654	10,724,726	8,038,172	550,942	32,595,494
2027	13,210,409	10,693,707	7,988,957	265,262	32,158,335
2028	13,070,173	10,581,663	8,317,096	-	31,968,932
2029	12,923,406	10,250,888	6,997,419	-	30,171,713
2030	12,769,472	8,988,137	6,469,230	-	28,226,839
2031	12,608,527	8,255,655	5,845,759	-	26,709,941
2032	12,437,578	8,211,630	5,536,540	-	26,185,748
2033	12,260,973	8,212,750	5,539,875	-	26,013,598
2034	12,077,727	8,211,375	5,538,000	-	25,827,102
2035	11,881,854	8,212,750	5,539,500	-	25,634,104
2036	11,682,702	8,211,000	5,538,750	-	25,432,452
2037	11,473,956	8,210,250	5,540,123	-	25,224,329
2038	11,254,635	-	-	-	11,254,635
2039	11,028,753	-	-	-	11,028,753
TOTAL	\$ 470,421,930	\$ 318,873,015	\$ 207,449,870	\$ 17,799,670	\$ 1,014,544,485

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-13

ELECTRIC UTILITY
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2010

REVENUE BONDS			
Year	Principal	Interest	Total
2011	\$ 16,945,000	\$ 15,055,041	\$ 32,000,041
2012	16,915,000	14,027,066	30,942,066
2013	17,085,000	13,144,091	30,229,091
2014	17,910,000	12,200,066	30,110,066
2015	18,575,000	11,158,366	29,733,366
2016	7,315,000	10,102,228	17,417,228
2017	7,410,000	9,737,097	17,147,097
2018	7,810,000	9,374,947	17,184,947
2019	4,410,000	8,993,697	13,403,697
2020	4,615,000	8,773,197	13,388,197
2021	4,815,000	8,571,547	13,386,547
2022	5,030,000	8,358,647	13,388,647
2023	5,280,000	8,107,147	13,387,147
2024	5,525,000	7,866,022	13,391,022
2025	5,775,000	7,575,952	13,350,952
2026	6,030,000	7,251,654	13,281,654
2027	6,295,000	6,915,409	13,210,409
2028	6,555,000	6,515,173	13,070,173
2029	6,825,000	6,098,406	12,923,406
2030	7,105,000	5,664,472	12,769,472
2031	7,410,000	5,198,527	12,608,527
2032	7,725,000	4,712,578	12,437,578
2033	8,055,000	4,205,973	12,260,973
2034	8,400,000	3,677,727	12,077,727
2035	8,755,000	3,126,854	11,881,854
2036	9,130,000	2,552,702	11,682,702
2037	9,520,000	1,953,956	11,473,956
2038	9,925,000	1,329,635	11,254,635
2039	10,350,000	678,753	11,028,753
TOTAL	\$ 257,495,000	\$ 212,926,930	\$ 470,421,930

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-14

WATER UTILITY
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2010

Year	REVENUE BONDS		LONG-TERM CONTRACTS		Total
	Principal	Interest	Principal	Interest	
2011	\$ 4,760,000	\$ 6,206,089	\$ 4,149,753	\$ 884,065	\$ 15,999,908
2012	5,810,000	6,000,111	4,205,411	997,986	17,013,509
2013	6,015,000	5,785,568	4,220,678	926,587	16,947,832
2014	6,836,000	5,588,355	4,116,173	863,876	17,404,404
2015	3,570,000	5,393,402	4,131,902	802,133	13,897,437
2016	3,710,000	5,243,236	4,147,866	740,155	13,841,257
2017	3,855,000	5,099,536	4,164,069	677,938	13,796,543
2018	3,985,000	4,965,958	4,180,517	615,477	13,746,951
2019	4,155,000	4,795,591	4,197,211	552,769	13,700,571
2020	4,350,000	4,608,929	4,072,454	489,811	13,521,194
2021	4,535,000	4,421,124	4,087,526	428,724	13,472,374
2022	4,740,000	4,211,447	3,333,811	367,411	12,652,668
2023	4,955,000	4,002,550	3,337,803	317,404	12,612,757
2024	3,385,000	3,817,956	3,295,436	267,337	10,765,729
2025	3,565,000	3,652,894	3,299,549	217,905	10,735,348
2026	4,015,000	3,472,869	3,068,445	168,412	10,724,726
2027	4,225,000	3,277,169	3,069,154	122,385	10,693,707
2028	5,160,000	3,054,275	2,291,040	76,348	10,581,663
2029	5,410,000	2,803,238	1,995,668	41,982	10,250,888
2030	5,675,000	2,538,550	762,540	12,047	8,988,137
2031	5,955,000	2,259,430	40,616	609	8,255,655
2032	6,245,000	1,966,630	-	-	8,211,630
2033	6,560,000	1,652,750	-	-	8,212,750
2034	6,895,000	1,316,375	-	-	8,211,375
2035	7,250,000	962,750	-	-	8,212,750
2036	7,620,000	591,000	-	-	8,211,000
2037	8,010,000	200,250	-	-	8,210,250
TOTAL	\$ 141,246,000	\$ 97,888,031	\$ 70,167,623	\$ 9,571,361	\$ 318,873,015

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-15

WASTEWATER UTILITY
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2010

Year	REVENUE BONDS		LONG-TERM CONTRACTS		Total
	Principal	Interest	Principal	Interest	
2011	\$ 650,000	3,153,650	\$ 4,690,531	\$ 1,030,171	\$ 9,524,352
2012	670,000	3,127,634	5,012,070	1,052,557	9,862,261
2013	705,000	3,099,794	4,382,668	938,959	9,126,421
2014	730,000	3,069,950	4,396,289	873,219	9,069,458
2015	765,000	3,037,578	4,253,454	807,275	8,863,307
2016	800,000	3,002,719	4,265,138	743,474	8,811,331
2017	840,000	2,963,719	4,276,997	679,497	8,760,213
2018	880,000	2,924,019	4,289,034	615,342	8,708,395
2019	950,000	2,885,131	4,021,639	551,006	8,407,776
2020	1,010,000	2,840,247	4,025,659	490,681	8,366,587
2021	1,090,000	2,788,928	4,017,169	430,297	8,326,394
2022	1,505,000	2,726,091	3,688,254	370,039	8,289,384
2023	1,855,000	2,645,244	3,436,868	314,715	8,251,827
2024	2,100,000	2,550,738	3,199,940	263,162	8,113,840
2025	2,210,000	2,448,375	3,205,365	215,163	8,078,903
2026	2,570,000	2,334,850	2,966,239	167,083	8,038,172
2027	2,820,000	2,208,075	2,838,293	122,589	7,988,957
2028	3,480,000	2,059,688	2,697,393	80,015	8,317,096
2029	3,645,000	1,890,469	1,422,396	39,554	6,997,419
2030	3,825,000	1,712,100	913,912	18,218	6,469,230
2031	4,015,000	1,523,940	302,310	4,509	5,845,759
2032	4,210,000	1,326,540	-	-	5,536,540
2033	4,425,000	1,114,875	-	-	5,539,875
2034	4,650,000	888,000	-	-	5,538,000
2035	4,890,000	649,500	-	-	5,539,500
2036	5,140,000	398,750	-	-	5,538,750
2037	5,405,000	135,123	-	-	5,540,123
TOTAL	\$ 65,835,000	\$ 59,505,727	\$ 72,301,618	\$ 9,807,525	\$ 207,449,870

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-16

SOLID WASTE SERVICES
DEBT SERVICE REQUIREMENTS TO MATURITY
LONG-TERM CONTRACTS
December 31, 2010

Year	Principal	Interest	Total
2011	\$ 1,446,090	\$ 241,791	\$ 1,687,881
2012	1,446,090	220,099	1,666,189
2013	1,446,090	198,408	1,644,498
2014	1,446,090	176,716	1,622,806
2015	1,446,090	155,025	1,601,115
2016	1,446,088	133,334	1,579,422
2017	986,961	111,642	1,098,603
2018	986,961	96,838	1,083,799
2019	986,961	82,033	1,068,994
2020	986,961	67,228	1,054,189
2021	538,938	52,424	591,362
2022	538,938	44,340	583,278
2023	538,938	36,256	575,194
2024	538,938	28,172	567,110
2025	538,938	20,088	559,026
2026	538,938	12,004	550,942
2027	261,342	3,920	265,262
TOTAL	\$ 16,119,352	\$ 1,680,318	\$ 17,799,670

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-17

CIVICVentures
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2010

REVENUE BONDS			
Year	Principal	Interest	Total
2011	\$ 1,180,000	\$ 4,990,010	\$ 6,170,010
2012	1,300,000	4,945,760	6,245,760
2013	1,425,000	4,897,010	6,322,010
2014	1,555,000	4,840,010	6,395,010
2015	1,690,000	4,777,810	6,467,810
2016	1,835,000	4,710,210	6,545,210
2017	1,985,000	4,636,810	6,621,810
2018	2,165,000	4,537,560	6,702,560
2019	2,330,000	4,450,960	6,780,960
2020	2,525,000	4,334,460	6,859,460
2021	2,730,000	4,209,650	6,939,650
2022	2,905,000	4,114,100	7,019,100
2023	3,090,000	4,012,425	7,102,425
2024	3,320,000	3,865,650	7,185,650
2025	3,560,000	3,707,950	7,267,950
2026	3,820,000	3,531,075	7,351,075
2027	4,095,000	3,343,788	7,438,788
2028	4,370,000	3,154,394	7,524,394
2029	4,660,000	2,952,281	7,612,281
2030	4,965,000	2,736,756	7,701,756
2031	5,285,000	2,507,125	7,792,125
2032	5,640,000	2,242,875	7,882,875
2033	6,015,000	1,960,875	7,975,875
2034	6,405,000	1,660,125	8,065,125
2035	6,820,000	1,339,875	8,159,875
2036	7,225,000	1,032,975	8,257,975
2037	7,645,000	707,850	8,352,850
2038	8,085,000	363,825	8,448,825
TOTAL	\$ 108,625,000	\$ 94,564,194	\$ 203,189,194

TABLE X-18

JAIL REVENUE BONDS
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2009

REVENUE BONDS			
Year	Principal	Interest	Total
2011	\$ 3,150,000	\$ 1,885,200	\$ 5,035,200
2012	3,300,000	1,733,925	5,033,925
2013	3,470,000	1,564,675	5,034,675
2014	3,655,000	1,386,550	5,041,550
2015	3,840,000	1,202,725	5,042,725
2016	4,035,000	1,009,400	5,044,400
2017	4,235,000	803,450	5,038,450
2018	4,455,000	587,000	5,042,000
2019	4,685,000	358,500	5,043,500
2020	4,925,000	120,688	5,045,688
TOTAL	\$ 39,750,000	\$ 10,652,113	\$ 50,402,113

MUNICIPALITY OF ANCHORAGE, ALASKA

TABLE X-19

ANCHORAGE SCHOOL DISTRICT
DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2010

<u>GENERAL OBLIGATION BONDS</u>			
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 52,475,000	\$ 35,001,000	\$ 87,476,000
2012	54,875,000	32,470,000	87,345,000
2013	55,025,000	29,956,000	84,981,000
2014	56,335,000	27,240,000	83,575,000
2015	57,815,000	24,464,000	82,279,000
2016	55,310,000	21,736,362	77,046,362
2017	52,785,000	18,962,097	71,747,097
2018	49,795,000	16,394,628	66,189,628
2019	48,765,000	13,945,654	62,710,654
2020	46,890,000	11,575,260	58,465,260
2021	49,245,000	9,186,524	58,431,524
2022	37,155,000	7,032,089	44,187,089
2023	39,065,000	5,203,390	44,268,390
2024	30,010,000	3,602,176	33,612,176
2025	21,740,000	2,385,820	24,125,820
2026	11,015,000	1,595,002	12,610,002
2027	11,560,000	1,028,043	12,588,043
2028	8,305,000	526,236	8,831,236
2029	3,580,000	216,005	3,796,005
2030	1,345,000	79,714	1,424,714
TOTAL	\$ 743,090,000	\$ 262,600,000	\$ 1,005,690,000