



Municipality of Anchorage, Alaska Detail Statements and Schedules

*For the fiscal year ended
December 31, 2022*



MUNICIPALITY OF ANCHORAGE, ALASKA



DETAIL STATEMENTS AND SCHEDULES

**Supplement to the Annual Comprehensive
Financial Report**

For the Fiscal Year Ended December 31, 2022

MUNICIPALITY OF ANCHORAGE, ALASKA

DETAIL STATEMENTS AND SCHEDULES

DECEMBER 31, 2022

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MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Balance Sheets
 December 31, 2022
 (With summarized financial information at December 31, 2021)

Exhibit AA-1

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area
ASSETS					
Cash	\$ 7,670	\$ -	\$ -	\$ -	\$ -
Cash and Investments in Central Treasury	21,883,586	-	2,999,037	530,160	1,384,257
Investments	-	-	-	-	-
Accrued Interest on Investments	1,357,541	-	-	-	-
Taxes Receivable:					
Delinquent Taxes	5,937,327	7,590	35,076	2,051	50,121
Tax Liens	100,214	-	-	-	-
Penalties and Interest	746,271	-	-	-	-
Less: Allowance for Uncollectibles	(32,261)	(4)	(276)	(6)	(261)
Total Net Taxes Receivable	6,751,551	7,586	34,800	2,045	49,860
Accounts Receivable	17,048,314	-	-	-	4,225
Less: Allowance for Uncollectibles	(5,080,792)	-	-	-	(2,069)
Total Net Accounts Receivable	11,967,522	-	-	-	2,156
Special Assessments Receivable:					
Current	10,617	889	-	-	-
Delinquent	-	-	-	-	-
Unbilled	64,000	-	-	-	-
Total Special Assessments Receivable	74,617	889	-	-	-
Intergovernmental Receivables	735,671	-	2,308	663	3,314
Lease receivable					
Short Term Lease receivable	125,139	-	-	-	-
Long Term Lease receivable	936,201	-	-	-	-
Total lease receivable	1,061,340	-	-	-	-
Due from Component Units:					
Anchorage School District	-	-	-	-	-
Total Due from Component Units	-	-	-	-	-
Due from Other Funds and Sub-Funds:					
Former City Service Area Fund	155	-	-	-	-
Areawide EMS Lease Special Levy Fund	6,216	-	-	-	-
Building Safety Fund	13,216,594	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	-	-	-	-
Areawide Capital Projects Fund	89,910	-	-	-	-
Information Technology Fund	-	-	-	-	-
Disaster Recovery Fund	-	-	-	-	-
Public Svces Spec Assess Dist Fund	341,035	-	-	-	-
Total Due from Other Funds and Sub-Funds	13,653,910	-	-	-	-
Inventories	1,201,159	-	-	-	-
Prepaid Items and Deposits	32,584	-	-	-	-
Assets Held for Resale	4,888,761	-	-	-	-
Advances to Information Technology Fund	27,217,783	-	-	-	-
Advances to Disaster Recovery FEMA Fund	7,326,327	-	-	-	-
Advances to COVID FEMA Funds	18,563,886	-	-	-	-
Advances to Areawide Capital Projects Fund	304,837	-	-	-	-
TOTAL ASSETS	\$ 117,028,745	\$ 8,475	\$ 3,036,145	\$ 532,868	\$ 1,439,587
LIABILITIES					
Accounts Payable and Retainages	\$ 3,804,751	\$ -	\$ 4,564	\$ 20,055	\$ 144,023
Accrued Payroll Liabilities	4,499,153	-	-	-	10,551
Due to Areawide	-	155	-	-	-
Due to Anchorage School District	102,501,617	-	-	-	-
Unearned Revenue and Deposits	1,438,243	-	-	-	-
Advances from Other Funds	6,204,562	-	-	-	-
Total Liabilities	118,448,326	155	4,564	20,055	154,574
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenues- Leases	1,053,242	-	-	-	-
Unavailable Revenues- Property Taxes	5,284,879	7,594	31,617	1,142	34,974
Unavailable Revenues- Special Assessments	68,006	889	-	-	-
Unavailable Revenues- Risk Management Claims	540,888	-	-	-	-
Time Restricted Health Permit Receipts	478,375	-	-	-	-
Unavailable Revenues - Intergovernmental	-	-	-	-	-
Total Deferred Inflows of Resources	7,425,390	8,483	31,617	1,142	34,974
FUND BALANCE (DEFICIT)					
Nonspendable	59,535,337	-	-	-	-
Restricted	616,855	-	-	-	-
Committed	14,757,192	-	105,135	22,868	250,513
Unassigned (Deficit)	(83,754,355)	(163)	2,894,829	488,803	999,526
Total Fund Balance (Deficit)	(8,844,971)	(163)	2,999,964	511,671	1,250,039
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)	117,028,745	8,475	3,036,145	532,868	1,439,587

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Balance Sheets
 December 31, 2022
 (With summarized financial information at December 31, 2021)

Exhibit AA-1

	Former Borough Roads and Drainage Service Area	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area
ASSETS					
Cash	\$ -	\$ 150	\$ -	\$ -	\$ 750
Cash and Investments in Central Treasury	121,269	2,690,756	9,857,893	7,225,162	25,383,098
Investments	-	-	-	-	-
Accrued Interest on Investments	-	64,120	94,990	-	219,671
Taxes Receivable:					
Delinquent Taxes	32,285	1,848,091	1,787,557	229,621	2,738,617
Tax Liens	-	-	-	-	-
Penalties and Interest	22,146	-	-	2,118	-
Less: Allowance for Uncollectibles	(1,774)	(20,440)	(20,370)	(1,704)	(29,261)
Total Net Taxes Receivable	52,657	1,827,651	1,767,187	230,035	2,709,356
Accounts Receivable	-	111,850	91,726	991	523,801
Less: Allowance for Uncollectibles	-	(43,818)	(33,933)	-	(284,461)
Total Net Accounts Receivable	-	68,032	57,793	991	239,340
Special Assessments Receivable:					
Current	-	-	68,065	-	-
Delinquent	-	-	13,321	-	-
Unbilled	-	-	1,538,963	-	-
Total Special Assessments Receivable	-	-	1,620,349	-	-
Intergovernmental Receivables	-	127,413	169,016	16,443	168,673
Lease receivable					
Short Term Lease receivable	-	13,694	-	-	-
Long Term Lease receivable	-	46,460	-	-	-
Total lease receivable	-	60,154	-	-	-
Due from Component Units:					
Anchorage School District	-	-	-	-	-
Total Due from Component Units	-	-	-	-	-
Due from Other Funds and Sub-Funds:					
Former City Service Area Fund	-	-	-	-	-
Areawide EMS Lease Special Levy Fund	-	-	-	-	-
Building Safety Fund	-	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	317,824	-	-	446,543
Areawide Capital Projects Fund	-	-	-	-	-
Information Technology Fund	-	-	-	-	-
Disaster Recovery Fund	-	-	-	-	-
Public Svces Spec Assess Dist Fund	-	-	-	-	-
Total Due from Other Funds and Sub-Funds	-	317,824	-	-	446,543
Inventories	-	-	-	-	-
Prepaid Items and Deposits	-	-	-	-	120,083
Assets Held for Resale	-	-	-	-	-
Advances to Information Technology Fund	-	-	-	-	-
Advances to Disaster Recovery FEMA Fund	-	-	-	-	-
Advances to COVID FEMA Funds	-	-	-	-	-
Advances to Areawide Capital Projects Fund	-	-	-	-	-
TOTAL ASSETS	\$ 173,926	\$ 5,156,100	\$ 13,567,228	\$ 7,472,631	\$ 29,287,514
LIABILITIES					
Accounts Payable and Retainages	\$ -	\$ 232,737	\$ 1,051,276	\$ 1,031,253	\$ 2,796,721
Accrued Payroll Liabilities	-	3,073,656	505,290	28,169	3,884,119
Due to Areawide	-	-	-	-	-
Due to Anchorage School District	-	-	-	-	-
Unearned Revenue and Deposits	-	15,475	-	200	537,661
Advances from Other Funds	-	-	-	-	-
Total Liabilities	-	3,321,868	1,556,566	1,059,622	7,218,501
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenues- Leases	-	60,142	-	-	-
Unavailable Revenues- Property Taxes	56,205	1,266,717	1,258,618	190,238	1,860,047
Unavailable Revenues- Special Assessments	-	-	1,659,871	-	-
Unavailable Revenues- Risk Management Claims	-	-	-	-	-
Time Restricted Health Permit Receipts	-	-	-	-	-
Unavailable Revenues - Intergovernmental	-	-	-	-	-
Total Deferred Inflows of Resources	56,205	1,326,859	2,918,489	190,238	1,860,047
FUND BALANCE (DEFICIT)					
Nonspendable	-	-	-	-	120,083
Restricted	-	-	-	-	-
Committed	-	8,208,216	7,462,436	614,159	13,186,572
Unassigned (Deficit)	117,721	(7,700,843)	1,629,737	5,608,612	6,902,311
Total Fund Balance (Deficit)	117,721	507,373	9,092,173	6,222,771	20,208,966
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)	173,926	5,156,100	13,567,228	7,472,631	29,287,514

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Balance Sheets
 December 31, 2022
 (With summarized financial information at December 31, 2021)

Exhibit AA-1

	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment
ASSETS					
Cash	\$ -	\$ 950	\$ 500	\$ 500	\$ -
Cash and Investments in Central Treasury	14,095	3,831,592	6,860,708	-	2,069,124
Investments	-	-	-	-	-
Accrued Interest on Investments	-	82,022	-	-	-
Taxes Receivable:					
Delinquent Taxes	1,769	476,506	114,179	2,017	-
Tax Liens	-	-	-	-	-
Penalties and Interest	91	-	-	4,078	-
Less: Allowance for Uncollectibles	(5)	(5,225)	(1,119)	(143)	-
Total Net Taxes Receivable	1,855	471,281	113,060	5,952	-
Accounts Receivable	-	279,095	53,643	71,270	197,958
Less: Allowance for Uncollectibles	-	(11,821)	-	(7,145)	-
Total Net Accounts Receivable	-	267,274	53,643	64,125	197,958
Special Assessments Receivable:					
Current	-	-	-	-	-
Delinquent	-	-	-	-	-
Unbilled	-	-	-	-	-
Total Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivables	-	43,889	-	-	-
Lease receivable					
Short Term Lease receivable	-	-	-	-	-
Long Term Lease receivable	-	-	-	-	-
Total lease receivable	-	-	-	-	-
Due from Component Units:					
Anchorage School District	-	-	-	-	2,585
Total Due from Component Units	-	-	-	-	2,585
Due from Other Funds and Sub-Funds:					
Former City Service Area Fund	-	-	-	-	-
Areawide EMS Lease Special Levy Fund	-	-	-	-	-
Building Safety Fund	-	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-
Information Technology Fund	-	-	-	-	-
Disaster Recovery Fund	-	-	-	-	-
Public Svces Spec Assess Dist Fund	-	-	-	-	-
Total Due from Other Funds and Sub-Funds	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid Items and Deposits	-	-	-	-	-
Assets Held for Resale	-	-	-	-	-
Advances to Information Technology Fund	-	-	-	-	-
Advances to Disaster Recovery FEMA Fund	-	-	-	-	-
Advances to COVID FEMA Funds	-	-	-	-	-
Advances to Areawide Capital Projects Fund	-	-	-	-	-
TOTAL ASSETS	\$ 15,950	\$ 4,697,008	\$ 7,027,911	\$ 70,577	\$ 2,269,667
LIABILITIES					
Accounts Payable and Retainages	\$ -	\$ 390,157	\$ 111,460	\$ 6,999	\$ 297,279
Accrued Payroll Liabilities	-	303,490	43,498	296,303	41,893
Due to Areawide	-	-	-	13,216,594	-
Due to Anchorage School District	-	-	-	-	-
Unearned Revenue and Deposits	-	-	850	228,000	345,287
Advances from Other Funds	-	-	-	-	-
Total Liabilities	-	693,647	155,808	13,747,896	684,459
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenues- Leases	-	-	-	-	-
Unavailable Revenues- Property Taxes	1,796	332,990	88,077	6,238	-
Unavailable Revenues- Special Assessments	-	-	-	-	-
Unavailable Revenues- Risk Management Claims	-	-	-	-	-
Time Restricted Health Permit Receipts	-	-	-	-	-
Unavailable Revenues - Intergovernmental	-	-	-	-	-
Total Deferred Inflows of Resources	1,796	332,990	88,077	6,238	-
FUND BALANCE (DEFICIT)					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	1,734	2,223,734	255,161	583,345	170,845
Unassigned (Deficit)	12,420	1,446,637	6,528,865	(14,266,902)	1,414,363
Total Fund Balance (Deficit)	14,154	3,670,371	6,784,026	(13,683,557)	1,585,208
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)	15,950	4,697,008	7,027,911	70,577	2,269,667

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Balance Sheets
 December 31, 2022
 (With summarized financial information at December 31, 2021)

Exhibit AA-1

	Police and Fire Retiree Medical Administration	Areawide EMS Lease Special Levy	MLP Sale Proceeds	Operating Projects Committed General	Areawide APD IT Systems Special Levy
ASSETS					
Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Cash and Investments in Central Treasury	168,646	-	17,916,470	2,726,774	2,247,018
Investments	-	-	-	-	-
Accrued Interest on Investments	-	-	-	-	-
Taxes Receivable:					
Delinquent Taxes	-	10,343	-	-	17,944
Tax Liens	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Less: Allowance for Uncollectibles	-	(83)	-	-	(166)
Total Net Taxes Receivable	-	10,260	-	-	17,778
Accounts Receivable	-	-	-	-	-
Less: Allowance for Uncollectibles	-	-	-	-	-
Total Net Accounts Receivable	-	-	-	-	-
Special Assessments Receivable:					
Current	-	-	-	-	-
Delinquent	-	-	-	-	-
Unbilled	-	-	-	-	-
Total Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivables	-	-	-	-	-
Lease receivable					
Short Term Lease receivable	-	-	-	-	-
Long Term Lease receivable	-	-	-	-	-
Total lease receivable	-	-	-	-	-
Due from Component Units:					
Anchorage School District	-	-	-	-	-
Total Due from Component Units	-	-	-	-	-
Due from Other Funds and Sub-Funds:					
Former City Service Area Fund	-	-	-	-	-
Areawide EMS Lease Special Levy Fund	-	-	-	-	-
Building Safety Fund	-	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-
Information Technology Fund	-	-	-	-	-
Disaster Recovery Fund	-	-	-	-	-
Public Svces Spec Assess Dist Fund	-	-	-	-	-
Total Due from Other Funds and Sub-Funds	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid Items and Deposits	-	-	-	-	-
Assets Held for Resale	-	-	-	-	-
Advances to Information Technology Fund	-	-	-	-	-
Advances to Disaster Recovery FEMA Fund	-	-	-	-	-
Advances to COVID FEMA Funds	-	-	-	-	-
Advances to Areawide Capital Projects Fund	-	-	-	-	-
TOTAL ASSETS	\$ 168,646	\$ 10,260	\$ 17,916,470	\$ 2,726,774	\$ 2,264,796
LIABILITIES					
Accounts Payable and Retainages	\$ 6,222	\$ -	\$ -	\$ -	\$ 699,899
Accrued Payroll Liabilities	5,116	-	-	-	-
Due to Areawide	-	6,216	-	-	-
Due to Anchorage School District	-	-	-	-	-
Unearned Revenue and Deposits	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Total Liabilities	11,338	6,216	-	-	699,899
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenues- Leases	-	-	-	-	-
Unavailable Revenues- Property Taxes	-	4,043	-	-	8,088
Unavailable Revenues- Special Assessments	-	-	-	-	-
Unavailable Revenues- Risk Management Claims	-	-	-	-	-
Time Restricted Health Permit Receipts	-	-	-	-	-
Unavailable Revenues - Intergovernmental	-	-	-	-	-
Total Deferred Inflows of Resources	-	4,043	-	-	8,088
FUND BALANCE (DEFICIT)					
Nonspendable	-	-	-	-	-
Restricted	-	1	-	-	1,556,809
Committed	-	-	-	2,726,774	-
Unassigned (Deficit)	157,308	-	17,916,470	-	-
Total Fund Balance (Deficit)	157,308	1	17,916,470	2,726,774	1,556,809
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)	168,646	10,260	17,916,470	2,726,774	2,264,796

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Balance Sheets
December 31, 2022
(With summarized financial information at December 31, 2021)

Exhibit AA-1

	Total 2022	Total 2021
ASSETS		
Cash	\$ 10,520	\$ 10,670
Cash and Investments in Central Treasury	107,909,645	99,921,207
Investments	-	637,433
Accrued Interest on Investments	1,818,344	729,604
Taxes Receivable:		
Delinquent Taxes	13,291,094	12,159,407
Tax Liens	100,214	94,125
Penalties and Interest	774,704	1,283,732
Less: Allowance for Uncollectibles	(113,098)	(103,795)
Total Net Taxes Receivable	<u>14,052,914</u>	<u>13,433,469</u>
Accounts Receivable	18,382,873	19,253,212
Less: Allowance for Uncollectibles	(5,464,039)	(7,894,686)
Total Net Accounts Receivable	<u>12,918,834</u>	<u>11,358,526</u>
Special Assessments Receivable:		
Current	79,571	85,236
Delinquent	13,321	12,653
Unbilled	1,602,963	1,704,946
Total Special Assessments Receivable	<u>1,695,855</u>	<u>1,802,835</u>
Intergovernmental Receivables	1,267,390	3,758,597
Lease receivable		
Short Term Lease receivable	138,833	-
Long Term Lease receivable	982,661	-
Total lease receivable	<u>1,121,494</u>	<u>-</u>
Due from Component Units:		
Anchorage School District	2,585	7,888
Total Due from Component Units	<u>2,585</u>	<u>7,888</u>
Due from Other Funds and Sub-Funds:		
Former City Service Area Fund	155	1,086
Areawide EMS Lease Special Levy Fund	6,216	-
Building Safety Fund	13,216,594	12,705,142
Police and Fire Certificate of Participation Bond Fund	764,367	820,305
Areawide Capital Projects Fund	89,910	89,911
Information Technology Fund	-	25,145,039
Disaster Recovery Fund	-	5,673,872
Public Svces Spec Assess Dist Fund	341,035	193,928
Total Due from Other Funds and Sub-Funds	<u>14,418,277</u>	<u>44,629,283</u>
Inventories	1,201,159	1,156,041
Prepaid Items and Deposits	152,667	152,784
Assets Held for Resale	4,888,761	4,888,761
Advances to Information Technology Fund	27,217,783	-
Advances to Disaster Recovery FEMA Fund	7,326,327	12,438,547
Advances to COVID FEMA Funds	18,563,886	-
Advances to Areawide Capital Projects Fund	304,837	410,289
TOTAL ASSETS	\$ 214,871,278	\$ 195,335,934
LIABILITIES		
Accounts Payable and Retainages	\$ 10,597,396	\$ 19,898,551
Accrued Payroll Liabilities	12,691,238	13,589,881
Due to Areawide	13,222,965	12,706,228
Due to Anchorage School District	102,501,617	116,635,793
Unearned Revenue and Deposits	2,565,716	1,855,552
Advances from Other Funds	6,204,562	5,883,811
Total Liabilities	<u>147,783,494</u>	<u>170,569,816</u>
	134,560,529	
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues- Leases	1,113,384	-
Unavailable Revenues- Property Taxes	10,433,263	10,612,955
Unavailable Revenues- Special Assessments	1,728,766	1,838,544
Unavailable Revenues- Risk Management Claims	540,888	198,241
Time Restricted Health Permit Receipts	478,375	510,796
Unavailable Revenues - Intergovernmental	-	-
Total Deferred Inflows of Resources	<u>14,294,676</u>	<u>13,160,536</u>
FUND BALANCE (DEFICIT)		
Nonspendable	59,655,420	19,046,422
Restricted	2,173,665	2,138,405
Committed	50,568,684	50,974,700
Unassigned (Deficit)	(59,604,661)	(60,553,945)
Total Fund Balance (Deficit)	<u>52,793,108</u>	<u>11,605,582</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)	214,871,278	195,335,934

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, 2022
 (info for year ended December 31, 2021)

Exhibit AA-2

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area
REVENUES					
Taxes	\$ 345,534,325	\$ -	\$ 1,377,172	\$ 374,329	\$ 3,727,616
Assessments in Lieu of Taxes	13,329,694	-	-	-	-
Special Assessments	26,753	931	-	-	-
Licenses and Permits	3,256,902	-	-	-	-
Intergovernmental	36,320,862	-	2,173	610	3,087
Charges for Services	19,001,292	-	-	-	28,480
Fines and Forfeitures	133,104	-	-	-	-
Investment Income (Loss)	(916,610)	-	(40,738)	(8,580)	(24,462)
Restricted Contributions	105,560	-	-	-	-
Other	1,644,733	-	175,221	-	10,963
Total Revenues	418,436,615	931	1,513,828	366,359	3,745,684
EXPENDITURES					
General Government	17,746,497	-	-	-	-
Health and Human Services	14,523,745	-	-	-	-
Fire Services	31,081,826	-	1,274,365	-	1,221,865
Police Services	4,124,511	-	-	-	715,201
Economic and Community Development	34,918,965	-	-	-	249,830
Public Transportation	27,892,904	-	-	-	-
Public Works	7,289,462	-	-	-	-
Education	274,069,093	-	-	-	-
Maintenance and Operations	(956,126)	-	-	277,189	842,720
PERS On-behalf Expenditures	2,988,564	-	-	-	-
Debt Service:					
Principal	3,199,095	-	-	-	-
Interest and Fiscal Agent Charges	2,558,743	-	-	-	-
Bond Issuance Costs	143,968	-	-	-	-
Debt service - Leases					
Principal	3,584,158	-	-	-	6,560
Interest	1,263,251	-	-	-	345
Capital Outlay	200,927	-	-	-	-
Total Expenditures	424,629,583	-	1,274,365	277,189	3,036,521
Excess (Deficiency) of Revenues over Expenditures	(6,192,968)	931	239,463	89,170	709,163
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds	38,743,474	-	-	-	-
Transfers from Other Sub-Funds	-	-	-	-	-
Transfers to Other Funds	(13,491,984)	-	-	(40,000)	(324,000)
Transfers to Other Sub-Funds	(1,696,317)	-	-	-	-
Proceeds from Sale of Capital Assets	269,840	-	-	-	-
Insurance Recoveries	201,722	-	-	-	-
Premium on Bonds and Notes	563,040	-	-	-	-
Refunding Bonds Issued	-	-	-	-	-
Draws on Capital Leases	1,395,814	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Total Other Financing Sources (Uses)	25,985,589	-	-	(40,000)	(324,000)
Net Change in Fund Balances	19,792,621	931	239,463	49,170	385,163
Fund Balance (Deficit), January 1	(28,637,592)	(1,094)	2,760,501	462,501	864,876
Fund Balance (Deficit), December 31	(8,844,971)	(163)	2,999,964	511,671	1,250,039

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, 2022
 (info for year ended December 31, 2021)

Exhibit AA-2

	Former Borough Roads and Drainage Service Area	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area
REVENUES					
Taxes	\$ -	\$ 85,621,334	\$ 73,665,868	\$ 10,979,376	\$ 131,877,475
Assessments in Lieu of Taxes	-	-	-	-	-
Special Assessments	-	-	146,816	-	-
Licenses and Permits	-	658,003	58,740	-	-
Intergovernmental	-	2,933,722	889,783	36,511	4,016,379
Charges for Services	-	493,125	(476)	55,156	1,147,844
Fines and Forfeitures	-	-	-	-	8,601,129
Investment Income (Loss)	(1,861)	(192,817)	(766,625)	(162,127)	(245,804)
Restricted Contributions	-	-	-	-	-
Other	-	15,749	-	95,618	559,529
Total Revenues	(1,861)	89,529,116	73,994,106	11,004,534	145,956,552
EXPENDITURES					
General Government	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Fire Services	-	78,225,701	-	-	-
Police Services	-	-	-	-	128,771,689
Economic and Community Development	-	-	-	-	-
Public Transportation	-	-	-	-	-
Public Works	-	-	-	-	-
Education	-	-	-	-	-
Maintenance and Operations	-	-	30,195,226	7,382,358	-
PERS On-behalf Expenditures	-	2,812,675	169,913	25,431	3,478,103
Debt Service:					
Principal	-	2,709,700	30,774,588	-	291,207
Interest and Fiscal Agent Charges	-	1,121,725	13,131,450	-	632,439
Bond Issuance Costs	-	25,038	4,173	-	33,384
Debt service - Leases					
Principal	-	-	501,103	62,000	2,020,412
Interest	-	-	17,819	-	116,585
Capital Outlay	-	-	-	-	-
Total Expenditures	-	84,894,839	74,794,272	7,469,789	135,343,819
Excess (Deficiency) of Revenues over Expenditures	(1,861)	4,634,277	(800,166)	3,534,745	10,612,733
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds	-	350	8,169	-	333
Transfers from Other Sub-Funds	-	-	-	107,081	-
Transfers to Other Funds	-	(8,821,664)	(36,664)	(3,957,238)	(4,342,181)
Transfers to Other Sub-Funds	-	(1,000,000)	-	(107,081)	-
Proceeds from Sale of Capital Assets	-	-	-	-	133,593
Insurance Recoveries	-	-	16,509	-	-
Premium on Bonds and Notes	-	97,920	16,320	-	130,560
Refunding Bonds Issued	-	-	-	-	-
Draws on Capital Leases	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(9,723,394)	4,334	(3,957,238)	(4,077,695)
Net Change in Fund Balances	(1,861)	(5,089,117)	(795,832)	(422,493)	6,535,038
Fund Balance (Deficit), January 1	119,582	5,596,490	9,888,005	6,645,264	13,673,928
Fund Balance (Deficit), December 31	117,721	507,373	9,092,173	6,222,771	20,208,966

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, 2022
 (info for year ended December 31, 2021)

Exhibit AA-2

	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment
REVENUES					
Taxes	\$ 22,084	\$ 21,241,980	\$ 4,487,713	\$ -	\$ -
Assessments in Lieu of Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Licenses and Permits	-	-	-	6,972,664	-
Intergovernmental	-	173,850	33,321	155,300	49,322
Charges for Services	-	1,683,241	266,711	14,146	896,677
Fines and Forfeitures	-	-	-	25,500	-
Investment Income (Loss)	(142)	(120,166)	(88,797)	(455,058)	(39,415)
Restricted Contributions	-	-	-	-	-
Other	-	4,646	13,615	(1,001)	964,008
Total Revenues	21,942	22,983,551	4,712,563	6,711,551	1,870,592
EXPENDITURES					
General Government	-	-	-	-	2,070,844
Health and Human Services	-	-	-	-	-
Fire Services	-	-	-	-	-
Police Services	21,014	-	-	-	-
Economic and Community Development	-	19,334,714	2,898,065	7,065,606	-
Public Transportation	-	-	-	-	-
Public Works	-	-	-	-	-
Education	-	-	-	-	-
Maintenance and Operations	-	-	-	-	-
PERS On-behalf Expenditures	-	131,751	33,321	155,300	49,322
Debt Service:					
Principal	-	1,875,329	165,145	-	-
Interest and Fiscal Agent Charges	-	990,401	28,106	-	-
Bond Issuance Costs	-	2,087	1	-	-
Debt service - Leases					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	34,805	1,540	5,248	-
Total Expenditures	21,014	22,369,087	3,126,178	7,226,154	2,120,166
Excess (Deficiency) of Revenues over Expenditures	928	614,464	1,586,385	(514,603)	(249,574)
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds	-	208,511	-	-	-
Transfers from Other Sub-Funds	-	-	-	-	-
Transfers to Other Funds	-	(1,233,727)	(425,924)	-	-
Transfers to Other Sub-Funds	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-
Premium on Bonds and Notes	-	8,160	-	-	-
Refunding Bonds Issued	-	-	-	-	-
Draws on Capital Leases	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(1,017,056)	(425,924)	-	-
Net Change in Fund Balances	928	(402,592)	1,160,461	(514,603)	(249,574)
Fund Balance (Deficit), January 1	13,226	4,072,963	5,623,565	(13,168,954)	1,834,782
Fund Balance (Deficit), December 31	14,154	3,670,371	6,784,026	(13,683,557)	1,585,208

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, 2022
 (info for year ended December 31, 2021)

Exhibit AA-2

	Police and Fire Retiree Medical Administration	Areawide EMS Lease Special Levy	MLP Sale Proceeds	Operating Projects Committed General	Areawide APD IT Systems Special Levy
REVENUES					
Taxes	\$ -	\$ 828,058	\$ -	\$ -	\$ 1,500,000
Assessments in Lieu of Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	12,899	-	-	-	-
Charges for Services	9,018	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Investment Income (Loss)	(6,253)	-	(251,447)	-	-
Restricted Contributions	-	-	-	-	-
Other	-	-	77,665	-	-
Total Revenues	<u>15,664</u>	<u>828,058</u>	<u>(173,782)</u>	<u>-</u>	<u>1,500,000</u>
EXPENDITURES					
General Government	178,837	-	81,078	-	-
Health and Human Services	-	-	-	-	-
Fire Services	-	-	-	-	-
Police Services	-	-	-	-	1,443,191
Economic and Community Development	-	-	-	-	-
Public Transportation	-	-	-	-	-
Public Works	-	-	-	-	-
Education	-	-	-	-	-
Maintenance and Operations	-	-	-	-	-
PERS On-behalf Expenditures	12,899	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fiscal Agent Charges	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
Debt service - Leases					
Principal	-	829,029	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>191,736</u>	<u>829,029</u>	<u>81,078</u>	<u>-</u>	<u>1,443,191</u>
Excess (Deficiency) of Revenues over Expenditures	(176,072)	(971)	(254,860)	-	56,809
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds	-	-	18,148,143	30,457	-
Transfers from Other Sub-Funds	-	-	-	2,696,317	-
Transfers to Other Funds	-	-	-	-	-
Transfers to Other Sub-Funds	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-
Premium on Bonds and Notes	-	-	-	-	-
Refunding Bonds Issued	-	-	-	-	-
Draws on Capital Leases	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>18,148,143</u>	<u>2,726,774</u>	<u>-</u>
Net Change in Fund Balances	(176,072)	(971)	17,893,283	2,726,774	56,809
Fund Balance (Deficit), January 1	333,380	972	23,187	-	1,500,000
Fund Balance (Deficit), December 31	<u>157,308</u>	<u>1</u>	<u>17,916,470</u>	<u>2,726,774</u>	<u>1,556,809</u>

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, 2022
 (info for year ended December 31, 2021)

Exhibit AA-2

	Total 2022	Total 2021
REVENUES		
Taxes	\$ 681,237,330	\$ 684,513,042
Assessments in Lieu of Taxes	13,329,694	14,058,953
Special Assessments	174,500	466,835
Licenses and Permits	10,946,309	9,290,280
Intergovernmental	44,627,819	20,968,276
Charges for Services	23,595,214	20,969,819
Fines and Forfeitures	8,759,733	7,360,948
Investment Income (Loss)	(3,320,902)	(2,270,430)
Restricted Contributions	105,560	116,186
Other	3,560,746	4,279,315
Total Revenues	783,016,003	759,753,224
EXPENDITURES		
General Government	20,077,256	26,439,419
Health and Human Services	14,523,745	53,584,737
Fire Services	111,803,757	112,331,857
Police Services	135,075,606	134,282,623
Economic and Community Development	64,467,180	83,999,669
Public Transportation	27,892,904	27,262,816
Public Works	7,289,462	8,134,776
Education	274,069,093	293,429,596
Maintenance and Operations	37,741,367	36,235,220
PERS On-behalf Expenditures	9,857,279	15,748,109
Debt Service:		
Principal	39,015,064	36,683,862
Interest and Fiscal Agent Charges	18,462,864	18,890,504
Bond Issuance Costs	208,651	301,236
Debt service - Leases		
Principal	7,003,262	-
Interest	1,398,000	-
Capital Outlay	242,520	10,346
Total Expenditures	769,128,010	847,334,770
Excess (Deficiency) of Revenues over Expenditures	13,887,993	(87,581,546)
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	57,139,437	50,374,736
Transfers from Other Sub-Funds	2,803,398	297,250
Transfers to Other Funds	(32,673,382)	(54,525,860)
Transfers to Other Sub-Funds	(2,803,398)	(297,250)
Proceeds from Sale of Capital Assets	403,433	216,946
Insurance Recoveries	218,231	277,908
Premium on Bonds and Notes	816,000	1,054,480
Refunding Bonds Issued	-	25,595,000
Draws on Capital Leases	1,395,814	1,692,040
Payment to Refunded Bond Escrow Agent	-	(25,491,092)
Total Other Financing Sources (Uses)	27,299,533	(805,842)
Net Change in Fund Balances	41,187,526	(88,387,388)
Fund Balance (Deficit), January 1	11,605,582	99,992,970
Fund Balance (Deficit), December 31	52,793,108	11,605,582

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, 2022
 (info for year ended December 31, 2021)

Exhibit AA-3

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area
REVENUES						
Taxes:						
Real Property	\$ 247,643,289	\$ -	\$ 1,321,547	\$ 358,033	\$ 3,575,052	\$ -
Personal Property	22,795,779	-	27,243	8,790	106,353	-
Foreclosed Property	145,730	-	-	-	-	-
Aircraft	-	-	-	-	-	-
Motor Vehicle Registration	6,433,837	-	20,183	5,800	28,978	-
Motor Vehicle Rental	12,635,887	-	-	-	-	-
Hotel - Motel	14,960,775	-	-	-	-	-
Excise on Tobacco Products	20,986,097	-	-	-	-	-
Excise on Marijuana Products	5,798,413	-	-	-	-	-
Excise on Fuel Products	11,986,348	-	-	-	-	-
Tax Cost Recoveries	(59,345)	-	1,286	149	399	-
Penalties and Interest	2,207,515	-	6,913	1,557	16,834	-
Total Taxes	345,534,325	-	1,377,172	374,329	3,727,616	-
Assessments in Lieu of Taxes:						
Municipal Enterprise Service Assessment	714,954	-	-	-	-	-
Payments in Lieu of Property Taxes	12,614,740	-	-	-	-	-
Total Assessments in Lieu of Taxes	13,329,694	-	-	-	-	-
Special Assessments:						
Collections	23,589	883	-	-	-	-
Penalties and Interest	3,164	48	-	-	-	-
Total Special Assessments	26,753	931	-	-	-	-
Licenses and Permits:						
Taxicab Permits and Revisions	461,247	-	-	-	-	-
Chauffeur Licenses and Renewals	18,910	-	-	-	-	-
Construction and ROW Permits	1,176,846	-	-	-	-	-
Animal Licenses	177,033	-	-	-	-	-
Mechanical Licenses and Exams	-	-	-	-	-	-
Local Business Licenses	16,950	-	-	-	-	-
Marijuana Licenses	21,900	-	-	-	-	-
Landscaping Plan Reviews	24,439	-	-	-	-	-
Building Permit Plan Reviews	520,384	-	-	-	-	-
Inspections	342,715	-	-	-	-	-
Building and Grading Permits	-	-	-	-	-	-
Electrical Permits	-	-	-	-	-	-
Mechanical, Gas and Plumbing Permits	-	-	-	-	-	-
Sign Permits	19,250	-	-	-	-	-
Elevator Permits	-	-	-	-	-	-
Mobile Home and Park Permits	-	-	-	-	-	-
Land Use Permits	185,621	-	-	-	-	-
Parking & Access Agreement	10,105	-	-	-	-	-
Miscellaneous Permits	281,502	-	-	-	-	-
Total Licenses and Permits	3,256,902	-	-	-	-	-
Intergovernmental:						
Federal Government:						
Other Federal Grants - Direct	51,050	-	-	-	-	-
SEMT Program (Fed Pass-Thru State)	23,820,238	-	-	-	-	-
Build America Bond Subsidy	2,073	-	-	-	-	-
State of Alaska:						
Municipal Assistance	7,233,142	-	-	-	-	-
State of Alaska On-behalf Payments	2,988,564	-	-	-	-	-
Fisheries Tax	120,784	-	-	-	-	-
Liquor License	-	-	-	-	-	-
Electric Co-op Allocation	683,387	-	2,173	610	3,087	-
National Forest Allocation	-	-	-	-	-	-
Traffic Signal Management	1,421,624	-	-	-	-	-
Total Intergovernmental	36,320,862	-	2,173	610	3,087	-
Charges for Services:						
Aquatics	-	-	-	-	-	-
Program Lessons and Camp	-	-	-	-	-	-
Recreation Centers and Programs	-	-	-	-	264	-
Recreation Center Rentals and Activities	-	-	-	-	1,732	-
Parks and Recreation	-	-	-	-	-	-
Sports and Parks Activities	99,907	-	-	-	-	-
Fire Service Fees	-	-	-	-	23,554	-
Camping Fees	-	-	-	-	2,930	-
School District Service Fees	(4,772)	-	-	-	-	-
Golf Fees	-	-	-	-	-	-
Ambulance Service Fees	10,005,290	-	-	-	-	-
DWI Impound Administrative Fees	453,668	-	-	-	-	-
Range Usage Fees	-	-	-	-	-	-
Incarceration Cost Recovery	-	-	-	-	-	-
Health Service Fees	111,992	-	-	-	-	-
Sanitary Inspection Fees	1,570,366	-	-	-	-	-
Cemetery Fees	393,896	-	-	-	-	-
Zoning Fees	382,210	-	-	-	-	-
Platting Fees	275,145	-	-	-	-	-
Fire Alarm Fees	-	-	-	-	-	-
Animal Shelter Fees	319,617	-	-	-	-	-
Mapping Fees	799	-	-	-	-	-
Hazardous Waste Fees	-	-	-	-	-	-
Fire Inspection Fees	-	-	-	-	-	-

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, 2022
(info for year ended December 31, 2021)

Exhibit AA-3

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area
Transit Fees	\$ 2,906,237	\$ -	\$ -	\$ -	\$ -	\$ -
Transit Advertising Fees	486,234	-	-	-	-	-
Library Fees	15,263	-	-	-	-	-
Lost Book Reimbursement	13,354	-	-	-	-	-
Sale of Books	3,308	-	-	-	-	-
Copier Fees	19,594	-	-	-	-	-
Reimbursed Costs	1,659,089	-	-	-	-	-
Appraisal Appeal Fees	2,633	-	-	-	-	-
Address Fees	24,390	-	-	-	-	-
Miscellaneous Services	263,072	-	-	-	-	-
Total Charges for Services	<u>19,001,292</u>	-	-	-	28,480	-
Fines and Forfeitures:						
Parking Enforcement Fines	44,810	-	-	-	-	-
Library Book Fines	1,284	-	-	-	-	-
Traffic Court Fines	-	-	-	-	-	-
Trial Court Fines	-	-	-	-	-	-
Counter Fines	-	-	-	-	-	-
Curfew Fines	-	-	-	-	-	-
Minor Tobacco Fines	-	-	-	-	-	-
Pre-Trial Diversion Costs	58,187	-	-	-	-	-
Other Fines and Forfeitures	28,823	-	-	-	-	-
Total Fines and Forfeitures	<u>133,104</u>	-	-	-	-	-
Investment Income (Loss):						
Short-Term Investments	(931,159)	-	(40,738)	(8,580)	(24,462)	(1,861)
Other	14,549	-	-	-	-	-
Total Investment Income (Loss)	<u>(916,610)</u>	-	<u>(40,738)</u>	<u>(8,580)</u>	<u>(24,462)</u>	<u>(1,861)</u>
Restricted Contributions	105,560	-	-	-	-	-
Other:						
Leases and Rentals	499,473	-	-	-	10,963	-
Parking Garages and Lots	22,244	-	-	-	-	-
Collection Revenue	165	-	-	-	-	-
Appeal Receipts	-	-	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	-	-	-
Prior Year Expenditure Recovery	334,682	-	175,221	-	-	-
Claims and Judgments	-	-	-	-	-	-
Cash Over and Short	6	-	-	-	-	-
Miscellaneous	769,990	-	-	-	-	-
Total Other	<u>1,644,733</u>	-	<u>175,221</u>	-	<u>10,963</u>	-
Total Revenues	<u>418,436,615</u>	<u>931</u>	<u>1,513,828</u>	<u>366,359</u>	<u>3,745,684</u>	<u>(1,861)</u>
EXPENDITURES						
General Government:						
Assembly	5,719,740	-	-	-	-	-
Equal Rights Commission	863,961	-	-	-	-	-
Equity and Justice	114,995	-	-	-	-	-
Internal Audit	49,326	-	-	-	-	-
Office of the Mayor	730,648	-	-	-	-	-
Municipal Attorney	2,259,073	-	-	-	-	-
Municipal Manager	(971,733)	-	-	-	-	-
Real Estate	8,289,274	-	-	-	-	-
Finance	150,519	-	-	-	-	-
Chief Fiscal Officer	(77,524)	-	-	-	-	-
Office of Management & Budget	405,452	-	-	-	-	-
Information Technology	865,739	-	-	-	-	-
Human Resources	339,544	-	-	-	-	-
Purchasing	(992,517)	-	-	-	-	-
Administration	-	-	-	-	-	-
Total General Government	<u>17,746,497</u>	-	-	-	-	-
Public Safety:						
Health and Human Services	14,523,745	-	-	-	-	-
Fire Services	31,081,826	-	1,274,365	-	1,221,865	-
Police Services	4,124,511	-	-	-	715,201	-
Total Public Safety	<u>49,730,082</u>	-	<u>1,274,365</u>	-	<u>1,937,066</u>	-
Public Services:						
Economic and Community Development	34,918,965	-	-	-	249,830	-
Public Transportation	27,892,904	-	-	-	-	-
Public Works	7,289,462	-	-	-	-	-
Education	274,069,093	-	-	-	-	-
Maintenance and Operations	(956,126)	-	-	277,189	842,720	-
Total Public Services	<u>343,214,298</u>	-	-	<u>277,189</u>	<u>1,092,550</u>	-
PERS On-behalf Expenditures	2,988,564	-	-	-	-	-
Debt Service:						
Principal	3,199,095	-	-	-	-	-
Interest and Fiscal Agent Charges	2,558,743	-	-	-	-	-
Bond Issuance Costs	143,968	-	-	-	-	-
Total Debt Service	<u>5,901,806</u>	-	-	-	-	-
Debt service - Leases:						
Principal	3,584,158	-	-	-	6,560	-
Interest	1,263,251	-	-	-	345	-
Total Debt Service - Leases	<u>4,847,409</u>	-	-	-	<u>6,905</u>	-
Capital Outlay	200,927	-	-	-	-	-
Total Expenditures	<u>424,629,583</u>	-	<u>1,274,365</u>	<u>277,189</u>	<u>3,036,521</u>	-
Excess (Deficiency) of Revenues over Expenditures	(6,192,968)	931	239,463	89,170	709,163	(1,861)

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, 2022
(info for year ended December 31, 2021)

Exhibit AA-3

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds:						
Miscellaneous Operational Grants Fund	\$ 20,684	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology Fund	90,348	-	-	-	-	-
MOA Trust Fund	17,100,000	-	-	-	-	-
Electric Utility Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	73,200	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Public Transportation Capital Projects Fund	337	-	-	-	-	-
Refuse Utility Fund	512,984	-	-	-	-	-
Solid Waste Utility Fund	1,908,888	-	-	-	-	-
Water Utility Fund	9,500,923	-	-	-	-	-
Wastewater Utility Fund	7,034,578	-	-	-	-	-
Airport Fund	74,612	-	-	-	-	-
Port Fund	2,126,920	-	-	-	-	-
Anchorage Hydropower Fund	300,000	-	-	-	-	-
Anchorage Metropolitan Police Capital Projects Fund	-	-	-	-	-	-
Total Transfers from Other Funds	38,743,474	-	-	-	-	-
Transfers from Other Sub-Funds:						
Areawide Service Area Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Service Area Fund	-	-	-	-	-	-
Anchorage Fire Service Area Fund	-	-	-	-	-	-
LRSA Other Contributing Roads Service Area Fund	-	-	-	-	-	-
Total Transfers from Other Sub-Funds	-	-	-	-	-	-
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	(586,590)	-	-	-	-	-
Nuisance Abatement Fund	(196,000)	-	-	-	-	-
State Grants Fund	(482,583)	-	-	-	-	-
Federal Grants Fund	(77,312)	-	-	-	-	-
Miscellaneous Operational Grants Fund	(20,000)	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	(258,992)	-	-	-	-	-
Anchorage Metropolitan Police Capital Projects Fund	-	-	-	-	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	(178,775)	-	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	-	-	-	-	-
General Liability and Workers Compensation Fund	-	-	-	-	-	-
CBERRRSA Capital Projects Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	(9,744,724)	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-
Miscellaneous Capital Projects Fund	-	-	-	(40,000)	-	-
Public Transportation Capital Projects Fund	(551,194)	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Girdwood Valley Capital Projects Fund	-	-	-	-	(324,000)	-
Information Technology Capital Projects Fund	(1,395,814)	-	-	-	-	-
Equipment Maintenance Fund	-	-	-	-	-	-
Disaster Recovery Fund	-	-	-	-	-	-
Total Transfers to Other Funds	(13,491,984)	-	-	(40,000)	(324,000)	-
Transfers to Other Sub-Funds:						
Operating Projects Committed General	(1,696,317)	-	-	-	-	-
ER-Chugiak Birchwood Rural Roads	-	-	-	-	-	-
Police and Fire Retiree Medical Administration Fund	-	-	-	-	-	-
Total Transfers to Other Sub-Funds	(1,696,317)	-	-	-	-	-
Premium on Bonds and Notes	563,040	-	-	-	-	-
Refunding Bonds Issued	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	269,840	-	-	-	-	-
Insurance Recoveries	201,722	-	-	-	-	-
Draws on Capital Leases	1,395,814	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-	-
Total Other Financing Sources (Uses)	25,985,589	-	-	(40,000)	(324,000)	-
Net Change in Fund Balances	19,792,621.00	931.00	239,463.00	49,170.00	385,163.00	(1,861.00)
Fund Balance (Deficit), January 1	(28,637,592)	(1,094)	2,760,501	462,501	864,876	119,582
Fund Balance (Deficit), December 31	\$ (8,844,971)	\$ (163)	\$ 2,999,964	\$ 511,671	\$ 1,250,039	\$ 117,721

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, 2022
 (info for year ended December 31, 2021)

Exhibit AA-3

	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area
REVENUES						
Taxes:						
Real Property	\$ 77,085,931	\$ 64,286,570	\$ 10,603,258	\$ 119,336,400	\$ 16,095	\$ 18,660,319
Personal Property	7,022,251	6,897,524	182,479	10,448,252	5,735	1,808,353
Foreclosed Property	-	-	-	-	-	-
Aircraft	-	-	-	-	-	-
Motor Vehicle Registration	1,114,298	1,478,130	143,806	1,475,127	-	383,831
Motor Vehicle Rental	-	-	-	-	-	-
Hotel - Motel	-	607,123	-	-	-	274,801
Excise on Tobacco Products	-	-	-	-	-	-
Excise on Marijuana Products	-	-	-	-	-	-
Excise on Fuel Products	-	-	-	-	-	-
Tax Cost Recoveries	11,831	13,726	3,993	21,394	35	4,184
Penalties and Interest	387,023	382,795	45,840	596,302	219	110,492
Total Taxes	<u>85,621,334</u>	<u>73,665,868</u>	<u>10,979,376</u>	<u>131,877,475</u>	<u>22,084</u>	<u>21,241,980</u>
Assessments in Lieu of Taxes:						
Municipal Enterprise Service Assessment	-	-	-	-	-	-
Payments in Lieu of Property Taxes	-	-	-	-	-	-
Total Assessments in Lieu of Taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Assessments:						
Collections	-	85,299	-	-	-	-
Penalties and Interest	-	61,517	-	-	-	-
Total Special Assessments	<u>-</u>	<u>146,816</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses and Permits:						
Taxicab Permits and Revisions	-	-	-	-	-	-
Chauffeur Licenses and Renewals	-	-	-	-	-	-
Construction and ROW Permits	-	-	-	-	-	-
Animal Licenses	-	-	-	-	-	-
Mechanical Licenses and Exams	-	-	-	-	-	-
Local Business Licenses	-	-	-	-	-	-
Marijuana Licenses	-	-	-	-	-	-
Landscaping Plan Reviews	-	58,740	-	-	-	-
Building Permit Plan Reviews	658,003	-	-	-	-	-
Inspections	-	-	-	-	-	-
Building and Grading Permits	-	-	-	-	-	-
Electrical Permits	-	-	-	-	-	-
Mechanical, Gas and Plumbing Permits	-	-	-	-	-	-
Sign Permits	-	-	-	-	-	-
Elevator Permits	-	-	-	-	-	-
Mobile Home and Park Permits	-	-	-	-	-	-
Land Use Permits	-	-	-	-	-	-
Parking & Access Agreement	-	-	-	-	-	-
Miscellaneous Permits	-	-	-	-	-	-
Total Licenses and Permits	<u>658,003</u>	<u>58,740</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental:						
Federal Government:						
Other Federal Grants - Direct	-	-	-	-	-	-
SEMT Program (Fed Pass-Thru State)	-	-	-	-	-	-
Build America Bond Subsidy	1,084	16,066	-	-	-	1,148
State of Alaska:						
Municipal Assistance	-	-	-	-	-	-
State of Alaska On-behalf Payments	2,812,675	169,913	25,431	3,478,103	-	131,751
Fisheries Tax	-	-	-	-	-	-
Liquor License	-	-	-	378,652	-	-
Electric Co-op Allocation	119,963	157,500	-	159,624	-	40,951
National Forest Allocation	-	75,655	-	-	-	-
Traffic Signal Management	-	470,649	11,080	-	-	-
Total Intergovernmental	<u>2,933,722</u>	<u>889,783</u>	<u>36,511</u>	<u>4,016,379</u>	<u>-</u>	<u>173,850</u>
Charges for Services:						
Aquatics	-	-	-	-	-	414,540
Program Lessons and Camp	-	-	-	-	-	1,792
Recreation Centers and Programs	-	-	-	-	-	436,927
Recreation Center Rentals and Activities	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	539,391
Sports and Parks Activities	-	-	-	-	-	-
Fire Service Fees	-	-	-	-	-	-
Camping Fees	-	-	-	-	-	44,437
School District Service Fees	-	-	-	-	-	216,700
Golf Fees	-	-	-	-	-	27,377
Ambulance Service Fees	-	-	-	-	-	-
DWI Impound Administrative Fees	-	-	-	245,385	-	-
Range Usage Fees	-	-	-	2,400	-	-
Incarceration Cost Recovery	-	-	-	381,112	-	-
Health Service Fees	-	-	-	-	-	-
Sanitary Inspection Fees	-	-	-	-	-	-
Cemetery Fees	-	-	-	-	-	-
Zoning Fees	-	-	-	-	-	-
Platting Fees	-	-	-	-	-	-
Fire Alarm Fees	98,668	-	-	-	-	-
Animal Shelter Fees	-	-	-	-	-	-
Mapping Fees	-	-	-	-	-	-
Hazardous Waste Fees	207,000	-	-	-	-	-
Fire Inspection Fees	187,320	-	-	-	-	-

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, 2022
(info for year ended December 31, 2021)

Exhibit AA-3

	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area
Transit Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transit Advertising Fees	-	-	-	-	-	-
Library Fees	-	-	-	-	-	-
Lost Book Reimbursement	-	-	-	-	-	-
Sale of Books	-	-	-	-	-	-
Copier Fees	-	-	-	-	-	-
Reimbursed Costs	137	(476)	55,156	518,947	-	2,077
Appraisal Appeal Fees	-	-	-	-	-	-
Address Fees	-	-	-	-	-	-
Miscellaneous Services	-	-	-	-	-	-
Total Charges for Services	493,125	(476)	55,156	1,147,844	-	1,683,241
Fines and Forfeitures:						
Parking Enforcement Fines	-	-	-	-	-	-
Library Book Fines	-	-	-	-	-	-
Traffic Court Fines	-	-	-	4,092,998	-	-
Trial Court Fines	-	-	-	2,294,432	-	-
Counter Fines	-	-	-	1,935,920	-	-
Curfew Fines	-	-	-	396	-	-
Minor Tobacco Fines	-	-	-	100	-	-
Pre-Trial Diversion Costs	-	-	-	-	-	-
Other Fines and Forfeitures	-	-	-	277,283	-	-
Total Fines and Forfeitures	-	-	-	8,601,129	-	-
Investment Income (Loss):						
Short-Term Investments	(192,817)	(766,625)	(162,127)	(245,804)	(142)	(120,166)
Other	-	-	-	-	-	-
Total Investment Income (Loss)	(192,817)	(766,625)	(162,127)	(245,804)	(142)	(120,166)
Restricted Contributions	-	-	-	-	-	-
Other:						
Leases and Rentals	11	-	-	-	-	-
Parking Garages and Lots	-	-	-	-	-	-
Collection Revenue	-	-	-	-	-	-
Appeal Receipts	-	-	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	500,284	-	-
Prior Year Expenditure Recovery	-	-	45,269	3,409	-	(17)
Claims and Judgments	-	-	-	-	-	-
Cash Over and Short	-	-	-	(38)	-	(61)
Miscellaneous	15,738	-	50,349	55,874	-	4,724
Total Other	15,749	-	95,618	559,529	-	4,646
Total Revenues	89,529,116	73,994,106	11,004,534	145,956,552	21,942	22,983,551
EXPENDITURES						
General Government:						
Assembly	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-
Equity and Justice	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-
Office of the Mayor	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-
Finance	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-
Office of Management & Budget	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-
Administration	-	-	-	-	-	-
Total General Government	-	-	-	-	-	-
Public Safety:						
Health and Human Services	-	-	-	-	-	-
Fire Services	78,225,701	-	-	-	-	-
Police Services	-	-	-	128,771,689	21,014	-
Total Public Safety	78,225,701	-	-	128,771,689	21,014	-
Public Services:						
Economic and Community Development	-	-	-	-	-	19,334,714
Public Transportation	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Education	-	-	-	-	-	-
Maintenance and Operations	-	30,195,226	7,382,358	-	-	-
Total Public Services	-	30,195,226	7,382,358	-	-	19,334,714
PERS On-behalf Expenditures	2,812,675	169,913	25,431	3,478,103	-	131,751
Debt Service:						
Principal	2,709,700	30,774,588	-	291,207	-	1,875,329
Interest and Fiscal Agent Charges	1,121,725	13,131,450	-	632,439	-	990,401
Bond Issuance Costs	25,038	4,173	-	33,384	-	2,087
Total Debt Service	3,856,463	43,910,211	-	957,030	-	2,867,817
Debt service - Leases:						
Principal	-	501,103	62,000	2,020,412	-	-
Interest	-	17,819	-	116,585	-	-
Total Debt Service - Leases	-	518,922	62,000	2,136,997	-	-
Capital Outlay	-	-	-	-	-	34,805
Total Expenditures	84,894,839	74,794,272	7,469,789	135,343,819	21,014	22,369,087
Excess (Deficiency) of Revenues over Expenditures	4,634,277	(800,166)	3,534,745	10,612,733	928	614,464

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, 2022
(info for year ended December 31, 2021)

Exhibit AA-3

	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds:						
Miscellaneous Operational Grants Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology Fund	-	-	-	-	-	-
MOA Trust Fund	-	-	-	-	-	-
Electric Utility Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	350	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	8,169	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	208,511
Public Transportation Capital Projects Fund	-	-	-	-	-	-
Refuse Utility Fund	-	-	-	-	-	-
Solid Waste Utility Fund	-	-	-	-	-	-
Water Utility Fund	-	-	-	-	-	-
Wastewater Utility Fund	-	-	-	-	-	-
Airport Fund	-	-	-	-	-	-
Port Fund	-	-	-	-	-	-
Anchorage Hydropower Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Capital Projects Fund	-	-	-	333	-	-
Total Transfers from Other Funds	350	8,169	-	333	-	208,511
Transfers from Other Sub-Funds:						
Areawide Service Area Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Service Area Fund	-	-	-	-	-	-
Anchorage Fire Service Area Fund	-	-	-	-	-	-
LRSA Other Contributing Roads Service Area Fund	-	-	107,081	-	-	-
Total Transfers from Other Sub-Funds	-	-	107,081	-	-	-
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	-	(18,524)	-	-	-	(12,349)
Nuisance Abatement Fund	-	-	-	-	-	-
State Grants Fund	-	(18,140)	-	(142,144)	-	-
Federal Grants Fund	-	-	-	(81,370)	-	-
Miscellaneous Operational Grants Fund	-	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Capital Projects Fund	-	-	-	(400,000)	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	(362,967)	-	-	(545,192)	-	-
Police and Fire Certificate of Participation Bond Fund	(2,258,697)	-	-	(3,173,475)	-	-
General Liability and Workers Compensation Fund	-	-	-	-	-	-
CBERRRSA Capital Projects Fund	-	-	(3,957,238)	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	(6,200,000)	-	-	-	-	-
Miscellaneous Capital Projects Fund	-	-	-	-	-	-
Public Transportation Capital Projects Fund	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	(1,221,378)
Girdwood Valley Capital Projects Fund	-	-	-	-	-	-
Information Technology Capital Projects Fund	-	-	-	-	-	-
Equipment Maintenance Fund	-	-	-	-	-	-
Disaster Recovery Fund	-	-	-	-	-	-
Total Transfers to Other Funds	(8,821,664)	(36,664)	(3,957,238)	(4,342,181)	-	(1,233,727)
Transfers to Other Sub-Funds:						
Operating Projects Committed General	(1,000,000)	-	-	-	-	-
ER-Chugiak Birchwood Rural Roads	-	-	(107,081)	-	-	-
Police and Fire Retiree Medical Administration Fund	-	-	-	-	-	-
Total Transfers to Other Sub-Funds	(1,000,000)	-	(107,081)	-	-	-
Premium on Bonds and Notes	97,920	16,320	-	130,560	-	8,160
Refunding Bonds Issued	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	133,593	-	-
Insurance Recoveries	-	16,509	-	-	-	-
Draws on Capital Leases	-	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(9,723,394)	4,334	(3,957,238)	(4,077,695)	-	(1,017,056)
Net Change in Fund Balances	(5,089,117.00)	(795,832.00)	(422,493.00)	6,535,038.00	928.00	(402,592.00)
Fund Balance (Deficit), January 1	5,596,490	9,888,005	6,645,264	13,673,928	13,226	4,072,963
Fund Balance (Deficit), December 31	\$ 507,373	\$ 9,092,173	\$ 6,222,771	\$ 20,208,966	\$ 14,154	\$ 3,670,371

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, 2022
 (info for year ended December 31, 2021)

Exhibit AA-3

	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	Areawide EMS Lease Special Levy	MLP Sale Proceeds
REVENUES						
Taxes:						
Real Property	\$ 4,371,558	\$ -	\$ -	\$ -	\$ 768,848	\$ -
Personal Property	96,798	-	-	-	59,210	-
Foreclosed Property	-	-	-	-	-	-
Aircraft	-	-	-	-	-	-
Motor Vehicle Registration	-	-	-	-	-	-
Motor Vehicle Rental	-	-	-	-	-	-
Hotel - Motel	-	-	-	-	-	-
Excise on Tobacco Products	-	-	-	-	-	-
Excise on Marijuana Products	-	-	-	-	-	-
Excise on Fuel Products	-	-	-	-	-	-
Tax Cost Recoveries	1,921	-	-	-	-	-
Penalties and Interest	17,436	-	-	-	-	-
Total Taxes	4,487,713	-	-	-	828,058	-
Assessments in Lieu of Taxes:						
Municipal Enterprise Service Assessment	-	-	-	-	-	-
Payments in Lieu of Property Taxes	-	-	-	-	-	-
Total Assessments in Lieu of Taxes	-	-	-	-	-	-
Special Assessments:						
Collections	-	-	-	-	-	-
Penalties and Interest	-	-	-	-	-	-
Total Special Assessments	-	-	-	-	-	-
Licenses and Permits:						
Taxicab Permits and Revisions	-	-	-	-	-	-
Chauffeur Licenses and Renewals	-	-	-	-	-	-
Construction and ROW Permits	-	-	-	-	-	-
Animal Licenses	-	-	-	-	-	-
Mechanical Licenses and Exams	-	148,993	-	-	-	-
Local Business Licenses	-	492,990	-	-	-	-
Marijuana Licenses	-	-	-	-	-	-
Landscaping Plan Reviews	-	-	-	-	-	-
Building Permit Plan Reviews	-	1,261,501	-	-	-	-
Inspections	-	-	-	-	-	-
Building and Grading Permits	-	3,722,670	-	-	-	-
Electrical Permits	-	192,560	-	-	-	-
Mechanical, Gas and Plumbing Permits	-	542,037	-	-	-	-
Sign Permits	-	20,230	-	-	-	-
Elevator Permits	-	589,563	-	-	-	-
Mobile Home and Park Permits	-	2,120	-	-	-	-
Land Use Permits	-	-	-	-	-	-
Parking & Access Agreement	-	-	-	-	-	-
Miscellaneous Permits	-	-	-	-	-	-
Total Licenses and Permits	-	6,972,664	-	-	-	-
Intergovernmental:						
Federal Government:						
Other Federal Grants - Direct	-	-	-	-	-	-
SEMT Program (Fed Pass-Thru State)	-	-	-	-	-	-
Build America Bond Subsidy	-	-	-	-	-	-
State of Alaska:						
Municipal Assistance	-	-	-	-	-	-
State of Alaska On-behalf Payments	33,321	155,300	49,322	12,899	-	-
Fisheries Tax	-	-	-	-	-	-
Liquor License	-	-	-	-	-	-
Electric Co-op Allocation	-	-	-	-	-	-
National Forest Allocation	-	-	-	-	-	-
Traffic Signal Management	-	-	-	-	-	-
Total Intergovernmental	33,321	155,300	49,322	12,899	-	-
Charges for Services:						
Aquatics	108,025	-	-	-	-	-
Program Lessons and Camp	-	-	-	-	-	-
Recreation Centers and Programs	-	-	-	-	-	-
Recreation Center Rentals and Activities	128,655	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-
Sports and Parks Activities	-	-	-	-	-	-
Fire Service Fees	-	-	-	-	-	-
Camping Fees	-	-	-	-	-	-
School District Service Fees	-	-	186,915	-	-	-
Golf Fees	-	-	-	-	-	-
Ambulance Service Fees	-	-	-	-	-	-
DWI Impound Administrative Fees	-	-	-	-	-	-
Range Usage Fees	-	-	-	-	-	-
Incarceration Cost Recovery	-	-	-	-	-	-
Health Service Fees	-	-	-	-	-	-
Sanitary Inspection Fees	-	-	-	-	-	-
Cemetery Fees	-	-	-	-	-	-
Zoning Fees	-	-	-	-	-	-
Platting Fees	-	-	-	-	-	-
Fire Alarm Fees	-	-	-	-	-	-
Animal Shelter Fees	-	-	-	-	-	-
Mapping Fees	-	-	-	-	-	-
Hazardous Waste Fees	-	-	-	-	-	-
Fire Inspection Fees	-	-	-	-	-	-

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, 2022
(info for year ended December 31, 2021)

Exhibit AA-3

	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	Areawide EMS Lease Special Levy	MLP Sale Proceeds
Transit Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transit Advertising Fees	-	-	-	-	-	-
Library Fees	-	-	-	-	-	-
Lost Book Reimbursement	-	-	-	-	-	-
Sale of Books	-	-	-	-	-	-
Copier Fees	-	14,146	-	-	-	-
Reimbursed Costs	30,031	-	709,762	9,018	-	-
Appraisal Appeal Fees	-	-	-	-	-	-
Address Fees	-	-	-	-	-	-
Miscellaneous Services	-	-	-	-	-	-
Total Charges for Services	<u>266,711</u>	<u>14,146</u>	<u>896,677</u>	<u>9,018</u>	<u>-</u>	<u>-</u>
Fines and Forfeitures:						
Parking Enforcement Fines	-	-	-	-	-	-
Library Book Fines	-	-	-	-	-	-
Traffic Court Fines	-	-	-	-	-	-
Trial Court Fines	-	-	-	-	-	-
Counter Fines	-	-	-	-	-	-
Curfew Fines	-	-	-	-	-	-
Minor Tobacco Fines	-	-	-	-	-	-
Pre-Trial Diversion Costs	-	-	-	-	-	-
Other Fines and Forfeitures	-	25,500	-	-	-	-
Total Fines and Forfeitures	<u>-</u>	<u>25,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Investment Income (Loss):						
Short-Term Investments	(88,797)	(455,058)	(39,415)	(6,253)	-	(251,447)
Other	-	-	-	-	-	-
Total Investment Income (Loss)	<u>(88,797)</u>	<u>(455,058)</u>	<u>(39,415)</u>	<u>(6,253)</u>	<u>-</u>	<u>(251,447)</u>
Restricted Contributions	-	-	-	-	-	-
Other:						
Leases and Rentals	13,615	-	-	-	-	-
Parking Garages and Lots	-	-	-	-	-	-
Collection Revenue	-	-	-	-	-	-
Appeal Receipts	-	(1,000)	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	-	-	-
Prior Year Expenditure Recovery	-	-	-	-	-	-
Claims and Judgments	-	-	-	-	-	-
Cash Over and Short	-	(1)	-	-	-	-
Miscellaneous	-	-	964,008	-	-	77,665
Total Other	<u>13,615</u>	<u>(1,001)</u>	<u>964,008</u>	<u>-</u>	<u>-</u>	<u>77,665</u>
Total Revenues	<u>4,712,563</u>	<u>6,711,551</u>	<u>1,870,592</u>	<u>15,664</u>	<u>828,058</u>	<u>(173,782)</u>
EXPENDITURES						
General Government:						
Assembly	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-
Equity and Justice	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-
Office of the Mayor	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-
Finance	-	-	2,070,844	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-
Office of Management & Budget	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
Human Resources	-	-	-	178,837	-	-
Purchasing	-	-	-	-	-	-
Administration	-	-	-	-	-	81,078
Total General Government	<u>-</u>	<u>-</u>	<u>2,070,844</u>	<u>178,837</u>	<u>-</u>	<u>81,078</u>
Public Safety:						
Health and Human Services	-	-	-	-	-	-
Fire Services	-	-	-	-	-	-
Police Services	-	-	-	-	-	-
Total Public Safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public Services:						
Economic and Community Development	2,898,065	7,065,606	-	-	-	-
Public Transportation	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Education	-	-	-	-	-	-
Maintenance and Operations	-	-	-	-	-	-
Total Public Services	<u>2,898,065</u>	<u>7,065,606</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
PERS On-behalf Expenditures	33,321	155,300	49,322	12,899	-	-
Debt Service:						
Principal	165,145	-	-	-	-	-
Interest and Fiscal Agent Charges	28,106	-	-	-	-	-
Bond Issuance Costs	1	-	-	-	-	-
Total Debt Service	<u>193,252</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt service - Leases:						
Principal	-	-	-	-	829,029	-
Interest	-	-	-	-	-	-
Total Debt Service - Leases	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>829,029</u>	<u>-</u>
Capital Outlay	1,540	5,248	-	-	-	-
Total Expenditures	<u>3,126,178</u>	<u>7,226,154</u>	<u>2,120,166</u>	<u>191,736</u>	<u>829,029</u>	<u>81,078</u>
Excess (Deficiency) of Revenues over Expenditures	1,586,385	(514,603)	(249,574)	(176,072)	(971)	(254,860)

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund

Exhibit AA-3

Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2022
(info for year ended December 31, 2021)

	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	Areawide EMS Lease Special Levy	MLP Sale Proceeds
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds:						
Miscellaneous Operational Grants Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology Fund	-	-	-	-	-	-
MOA Trust Fund	-	-	-	-	-	-
Electric Utility Fund	-	-	-	-	-	18,148,143
Areawide Capital Projects Fund	-	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Public Transportation Capital Projects Fund	-	-	-	-	-	-
Refuse Utility Fund	-	-	-	-	-	-
Solid Waste Utility Fund	-	-	-	-	-	-
Water Utility Fund	-	-	-	-	-	-
Wastewater Utility Fund	-	-	-	-	-	-
Airport Fund	-	-	-	-	-	-
Port Fund	-	-	-	-	-	-
Anchorage Hydropower Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Capital Projects Fund	-	-	-	-	-	-
Total Transfers from Other Funds	-	-	-	-	-	18,148,143
Transfers from Other Sub-Funds:						
Areawide Service Area Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Service Area Fund	-	-	-	-	-	-
Anchorage Fire Service Area Fund	-	-	-	-	-	-
LRSA Other Contributing Roads Service Area Fund	-	-	-	-	-	-
Total Transfers from Other Sub-Funds	-	-	-	-	-	-
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	-	-	-	-	-	-
Nuisance Abatement Fund	-	-	-	-	-	-
State Grants Fund	-	-	-	-	-	-
Federal Grants Fund	-	-	-	-	-	-
Miscellaneous Operational Grants Fund	-	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Capital Projects Fund	-	-	-	-	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	(425,924)	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	-	-	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	-	-	-	-	-
General Liability and Workers Compensation Fund	-	-	-	-	-	-
CBERRRSA Capital Projects Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-
Miscellaneous Capital Projects Fund	-	-	-	-	-	-
Public Transportation Capital Projects Fund	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Girdwood Valley Capital Projects Fund	-	-	-	-	-	-
Information Technology Capital Projects Fund	-	-	-	-	-	-
Equipment Maintenance Fund	-	-	-	-	-	-
Disaster Recovery Fund	-	-	-	-	-	-
Total Transfers to Other Funds	(425,924)	-	-	-	-	-
Transfers to Other Sub-Funds:						
Operating Projects Committed General	-	-	-	-	-	-
ER-Chugiak Birchwood Rural Roads	-	-	-	-	-	-
Police and Fire Retiree Medical Administration Fund	-	-	-	-	-	-
Total Transfers to Other Sub-Funds	-	-	-	-	-	-
Premium on Bonds and Notes	-	-	-	-	-	-
Refunding Bonds Issued	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-	-
Draws on Capital Leases	-	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(425,924)	-	-	-	-	18,148,143
Net Change in Fund Balances	1,160,461.00	(514,603.00)	(249,574.00)	(176,072.00)	(971.00)	17,893,283.00
Fund Balance (Deficit), January 1	5,623,565	(13,168,954)	1,834,782	333,380	972	23,187
Fund Balance (Deficit), December 31	\$ 6,784,026	\$ (13,683,557)	\$ 1,585,208	\$ 157,308	\$ 1	\$ 17,916,470

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, 2022
(info for year ended December 31, 2021)

Exhibit AA-3

	Operating Projects Committed General	Areawide APD IT Systems Special Levy	Total 2022	Total 2021
REVENUES				
Taxes:				
Real Property	\$ -	\$ 1,392,869	\$ 549,419,769	\$ 563,410,881
Personal Property	-	107,131	49,565,898	48,359,100
Foreclosed Property	-	-	145,730	208,920
Aircraft	-	-	-	163,558
Motor Vehicle Registration	-	-	11,083,990	10,492,568
Motor Vehicle Rental	-	-	12,635,887	7,356,550
Hotel - Motel	-	-	15,842,699	12,536,354
Excise on Tobacco Products	-	-	20,986,097	20,227,922
Excise on Marijuana Products	-	-	5,798,413	5,731,646
Excise on Fuel Products	-	-	11,986,348	12,174,995
Tax Cost Recoveries	-	-	(427)	(48,707)
Penalties and Interest	-	-	3,772,926	3,899,255
Total Taxes	-	1,500,000	681,237,330	684,513,042
Assessments in Lieu of Taxes:				
Municipal Enterprise Service Assessment	-	-	714,954	713,419
Payments in Lieu of Property Taxes	-	-	12,614,740	13,345,534
Total Assessments in Lieu of Taxes	-	-	13,329,694	14,058,953
Special Assessments:				
Collections	-	-	109,771	384,509
Penalties and Interest	-	-	64,729	82,326
Total Special Assessments	-	-	174,500	466,835
Licenses and Permits:				
Taxicab Permits and Revisions	-	-	461,247	27,865
Chauffeur Licenses and Renewals	-	-	18,910	20,870
Construction and ROW Permits	-	-	1,176,846	952,381
Animal Licenses	-	-	177,033	180,396
Mechanical Licenses and Exams	-	-	148,993	34,537
Local Business Licenses	-	-	509,940	91,029
Marijuana Licenses	-	-	21,900	20,900
Landscaping Plan Reviews	-	-	83,179	84,712
Building Permit Plan Reviews	-	-	2,439,888	2,215,507
Inspections	-	-	342,715	451,970
Building and Grading Permits	-	-	3,722,670	3,437,246
Electrical Permits	-	-	192,560	202,734
Mechanical, Gas and Plumbing Permits	-	-	542,037	526,049
Sign Permits	-	-	39,480	23,674
Elevator Permits	-	-	589,563	525,440
Mobile Home and Park Permits	-	-	2,120	2,685
Land Use Permits	-	-	185,621	135,116
Parking & Access Agreement	-	-	10,105	-
Miscellaneous Permits	-	-	281,502	357,169
Total Licenses and Permits	-	-	10,946,309	9,290,280
Intergovernmental:				
Federal Government:				
Other Federal Grants - Direct	-	-	51,050	59,000
SEMT Program (Fed Pass-Thru State)	-	-	23,820,238	-
Build America Bond Subsidy	-	-	20,371	11,956
State of Alaska:				
Municipal Assistance	-	-	7,233,142	1,716,231
State of Alaska On-behalf Payments	-	-	9,857,279	15,748,109
Fisheries Tax	-	-	120,784	130,954
Liquor License	-	-	378,652	342,750
Electric Co-op Allocation	-	-	1,167,295	825,263
National Forest Allocation	-	-	75,655	54,115
Traffic Signal Management	-	-	1,903,353	2,079,898
Total Intergovernmental	-	-	44,627,819	20,968,276
Charges for Services:				
Aquatics	-	-	522,565	444,709
Program Lessons and Camp	-	-	1,792	8,742
Recreation Centers and Programs	-	-	437,191	386,859
Recreation Center Rentals and Activities	-	-	130,387	83,182
Parks and Recreation	-	-	539,391	644,869
Sports and Parks Activities	-	-	99,907	88,115
Fire Service Fees	-	-	23,554	25,977
Camping Fees	-	-	47,367	115,524
School District Service Fees	-	-	398,843	295,886
Golf Fees	-	-	27,377	29,824
Ambulance Service Fees	-	-	10,005,290	9,150,467
DWI Impound Administrative Fees	-	-	699,053	771,827
Range Usage Fees	-	-	2,400	6,335
Incarceration Cost Recovery	-	-	381,112	167,283
Health Service Fees	-	-	111,992	113,572
Sanitary Inspection Fees	-	-	1,570,366	965,984
Cemetery Fees	-	-	393,896	416,828
Zoning Fees	-	-	382,210	443,413
Platting Fees	-	-	275,145	303,213
Fire Alarm Fees	-	-	98,668	74,692
Animal Shelter Fees	-	-	319,617	241,489
Mapping Fees	-	-	799	1,840
Hazardous Waste Fees	-	-	207,000	194,276
Fire Inspection Fees	-	-	187,320	174,458

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, 2022
(info for year ended December 31, 2021)

Exhibit AA-3

	Operating Projects Committed General	Areawide APD IT Systems Special Levy	Total 2022	Total 2021
Transit Fees	\$ -	\$ -	\$ 2,906,237	\$ 2,298,611
Transit Advertising Fees	-	-	486,234	417,362
Library Fees	-	-	15,263	15,659
Lost Book Reimbursement	-	-	13,354	7,119
Sale of Books	-	-	3,308	3,624
Copier Fees	-	-	33,740	36,399
Reimbursed Costs	-	-	2,983,741	3,007,170
Appraisal Appeal Fees	-	-	2,633	2,113
Address Fees	-	-	24,390	24,430
Miscellaneous Services	-	-	263,072	7,968
Total Charges for Services	-	-	23,595,214	20,969,819
Fines and Forfeitures:				
Parking Enforcement Fines	-	-	44,810	53,966
Library Book Fines	-	-	1,284	1,252
Traffic Court Fines	-	-	4,092,998	3,297,711
Trial Court Fines	-	-	2,294,432	1,490,329
Counter Fines	-	-	1,935,920	2,164,019
Curfew Fines	-	-	396	511
Minor Tobacco Fines	-	-	100	262
Pre-Trial Diversion Costs	-	-	58,187	47,625
Other Fines and Forfeitures	-	-	331,606	305,273
Total Fines and Forfeitures	-	-	8,759,733	7,360,948
Investment Income (Loss):				
Short-Term Investments	-	-	(3,335,451)	(2,284,193)
Other	-	-	14,549	13,763
Total Investment Income (Loss)	-	-	(3,320,902)	(2,270,430)
Restricted Contributions	-	-	105,560	116,186
Other:				
Leases and Rentals	-	-	524,062	501,002
Parking Garages and Lots	-	-	22,244	4,161
Collection Revenue	-	-	165	241,373
Appeal Receipts	-	-	(1,000)	3,340
Criminal Rule 8 Collection Costs	-	-	500,284	384,327
Prior Year Expenditure Recovery	-	-	558,564	686,913
Claims and Judgments	-	-	-	1,141,436
Cash Over and Short	-	-	(94)	166
Miscellaneous	-	-	1,938,348	1,316,597
Total Other	-	-	3,560,746	4,279,315
Total Revenues	-	1,500,000	783,016,003	759,753,224
EXPENDITURES				
General Government:				
Assembly	-	-	5,719,740	5,292,849
Equal Rights Commission	-	-	863,961	788,430
Equity and Justice	-	-	114,995	17,692
Internal Audit	-	-	49,326	56,502
Office of the Mayor	-	-	730,648	1,022,624
Municipal Attorney	-	-	2,259,073	2,252,575
Municipal Manager	-	-	(971,733)	(888,626)
Real Estate	-	-	8,289,274	4,580,145
Finance	-	-	2,221,363	10,399,792
Chief Fiscal Officer	-	-	(77,524)	575,860
Office of Management & Budget	-	-	405,452	(72,052)
Information Technology	-	-	865,739	311,543
Human Resources	-	-	518,381	1,674,251
Purchasing	-	-	(992,517)	229,495
Administration	-	-	81,078	198,339
Total General Government	-	-	20,077,256	26,439,419
Public Safety:				
Health and Human Services	-	-	14,523,745	53,584,737
Fire Services	-	-	111,803,757	112,331,857
Police Services	-	1,443,191	135,075,606	134,282,623
Total Public Safety	-	1,443,191	261,403,108	300,199,217
Public Services:				
Economic and Community Development	-	-	64,467,180	83,999,669
Public Transportation	-	-	27,892,904	27,262,816
Public Works	-	-	7,289,462	8,134,776
Education	-	-	274,069,093	293,429,596
Maintenance and Operations	-	-	37,741,367	36,235,220
Total Public Services	-	-	411,460,006	449,062,077
PERS On-behalf Expenditures	-	-	9,857,279	15,748,109
Debt Service:				
Principal	-	-	39,015,064	36,683,862
Interest and Fiscal Agent Charges	-	-	18,462,864	18,890,504
Bond Issuance Costs	-	-	208,651	301,236
Total Debt Service	-	-	57,686,579	55,875,602
Debt service - Leases:				
Principal	-	-	7,003,262	-
Interest	-	-	1,398,000	-
Total Debt Service - Leases	-	-	8,401,262	-
Capital Outlay	-	-	242,520	10,346
Total Expenditures	-	1,443,191	769,128,010	847,334,770
Excess (Deficiency) of Revenues over Expenditures		56,809	13,887,993	(87,581,546)

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, 2022
(info for year ended December 31, 2021)

Exhibit AA-3

	Operating Projects Committed General	Areawide APD IT Systems Special Levy	Total 2022	Total 2021
OTHER FINANCING SOURCES (USES)				
Transfers from Other Funds:				
Miscellaneous Operational Grants Fund	\$ 30,457	\$ -	\$ 51,141	\$ 1,504,433
Information Technology Fund			90,348	-
MOA Trust Fund			17,100,000	18,800,000
Electric Utility Fund			18,148,143	7,269,631
Areawide Capital Projects Fund			73,200	750,127
Anchorage Fire Service Area Capital Projects Fund			350	26
Anchorage Roads and Drainage Capital Projects Fund			8,169	1,014
Anchorage Parks and Recreation Capital Projects Fund			208,511	50
Public Transportation Capital Projects Fund			337	13
Refuse Utility Fund			512,984	506,207
Solid Waste Utility Fund			1,908,888	1,960,529
Water Utility Fund			9,500,923	9,725,556
Wastewater Utility Fund			7,034,578	7,439,635
Airport Fund			74,612	71,704
Port Fund			2,126,920	2,045,664
Anchorage Hydropower Fund			300,000	300,000
Anchorage Metropolitan Police Capital Projects Fund			333	147
Total Transfers from Other Funds	30,457	-	57,139,437	50,374,736
Transfers from Other Sub-Funds:				
Areawide Service Area Fund	1,696,317	-	1,696,317	100,002
Anchorage Metropolitan Police Service Area Fund	-	-	-	97,593
Anchorage Fire Service Area Fund	1,000,000	-	1,000,000	-
LRSA Other Contributing Roads Service Area Fund	-	-	107,081	99,655
Total Transfers from Other Sub-Funds	2,696,317	-	2,803,398	297,250
Transfers to Other Funds:				
Convention Center Operating Reserve Fund			(617,463)	(331,361)
Nuisance Abatement Fund			(196,000)	0
State Grants Fund			(642,867)	(789,646)
Federal Grants Fund			(158,682)	(239,400)
Miscellaneous Operational Grants Fund			(20,000)	(600,220)
Anchorage Roads and Drainage Capital Projects Fund			(258,992)	(165,319)
Anchorage Metropolitan Police Capital Projects Fund			(400,000)	-
ER-Chugiak Parks and Recreation Capital Projects Fund			(425,924)	(393,967)
Police and Fire Retiree Medical Liability Fund			(1,086,934)	(1,086,934)
Police and Fire Certificate of Participation Bond Fund			(5,432,172)	(5,434,535)
General Liability and Workers Compensation Fund			-	(1,043,473)
CBERRRSA Capital Projects Fund			(3,957,238)	(3,547,694)
Areawide Capital Projects Fund			(9,744,724)	(3,060,915)
Anchorage Fire Service Area Capital Projects Fund			(6,200,000)	-
Miscellaneous Capital Projects Fund			(40,000)	(40,000)
Public Transportation Capital Projects Fund			(551,194)	(476,856)
Anchorage Parks and Recreation Capital Projects Fund			(1,221,378)	(1,567,527)
Girdwood Valley Capital Projects Fund			(324,000)	(1,091,754)
Information Technology Capital Projects Fund			(1,395,814)	(1,443,337)
Equipment Maintenance Fund			-	(526,200)
Disaster Recovery Fund			-	(32,686,722)
Total Transfers to Other Funds	-	-	(32,673,382)	(54,525,860)
Transfers to Other Sub-Funds:				
Operating Projects Committed General			(2,696,317)	-
ER-Chugiak Birchwood Rural Roads			(107,081)	(99,655)
Police and Fire Retiree Medical Administration Fund			-	(197,595)
Total Transfers to Other Sub-Funds	-	-	(2,803,398)	(297,250)
Premium on Bonds and Notes			816,000	1,054,480
Refunding Bonds Issued			-	25,595,000
Proceeds from Sale of Capital Assets			403,433	216,946
Insurance Recoveries			218,231	277,908
Draws on Capital Leases			1,395,814	1,692,040
Payment to Refunded Bond Escrow Agent			-	(25,491,092)
Total Other Financing Sources (Uses)	2,726,774	-	27,299,533	(805,842)
Net Change in Fund Balances	2,726,774.00	56,809.00	41,187,526	(88,387,388)
Fund Balance (Deficit), January 1	-	1,500,000	11,605,582	99,992,970
Fund Balance (Deficit), December 31	\$ 2,726,774	\$ 1,556,809	\$ 52,793,108	\$ 11,605,582

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Comparative Balance Sheet
December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash	\$ 7,670	\$ 7,670
Cash and Investments in Central Treasury	21,883,586	36,576,342
Investments	-	637,433
Accrued Interest on Investments	1,357,541	579,783
Taxes Receivable:		
Delinquent Taxes	5,937,327	5,616,912
Tax Liens	100,214	94,125
Penalties and Interest	746,271	1,242,367
Less: Allowance for Uncollectibles	(32,261)	(41,871)
Total Net Taxes Receivable	6,751,551	6,911,533
Accounts Receivable:		
Accounts Receivable	17,048,314	17,746,208
Less: Allowance for Uncollectibles	(5,080,792)	(7,197,793)
Total Net Accounts Receivable	11,967,522	10,548,415
Special Assessments Receivable:		
Current	10,617	11,426
Unbilled	64,000	86,779
Total Special Assessments Receivable	74,617	98,205
Intergovernmental Receivables	735,671	2,529,354
Lease receivable		
Short Term Lease receivable	125,139	-
Long Term Lease receivable	936,201	-
Total lease receivable	1,061,340	-
Due from Component Unit:		
Anchorage School District	-	5,654
Total Due from Component Units	-	5,654
Due from Other Sub-Funds:		
Former City Service Area Fund	155	1,086
Areawide EMS Lease Special Levy Fund	6,216	
Building Safety Fund	13,216,594	12,705,142
Total Due from Other Sub-Funds	13,222,965	12,706,228
Due from Other Funds:		
Areawide Capital Projects Fund	89,910	89,911
Information Technology Fund	-	25,145,039
Disaster Recovery Fund		5,673,872
Other Restricted Resources Fund	341,035	193,928
Total Due from Other Funds	430,945	31,102,750
Inventories, at Cost	1,201,159	1,156,041
Prepaid Items and Deposits	32,584	32,701
Assets Held for Resale	4,888,761	4,888,761
Advances to Disaster Recovery Fund	7,326,327	12,438,547
Advances to COVID FEMA Funds	18,563,886	-
Advances to Information Technology Fund	27,217,783	-
Advance to Areawide Capital Projects Fund	304,837	410,289
Total Deferred Outflows of Resources	-	-
TOTAL ASSETS	\$ 117,028,745	\$ 120,629,706

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Comparative Balance Sheet
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
LIABILITIES		
Accounts Payable and Retainages	\$ 3,804,751	\$ 14,726,598
Accrued Payroll Liabilities	4,499,153	5,017,720
Due to Component Units:		
Anchorage School District	102,501,617	116,635,793
Total Due to Component Units	<u>102,501,617</u>	<u>116,635,793</u>
Unearned Revenue and Deposits	1,438,243	845,458
Advances from Workers Comp and General Liability	6,136,650	5,792,216
Advances from Medical Dental Self Insurance	67,912	91,595
Total Liabilities	<u>118,448,326</u>	<u>143,109,380</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	5,284,879	5,357,286
Unavailable Revenues - Special Assessments	68,006	91,595
Unavailable Revenues - Risk Management Claims	540,888	198,241
Time Restricted Health Permits Receipts	478,375	510,796
Unavailable Revenues - Leases	1,053,242	-
Total Deferred Inflows of Resources	<u>7,425,390</u>	<u>6,157,918</u>
FUND BALANCE (DEFICIT)		
Nonspendable	59,535,337	18,926,339
Restricted	616,855	637,433
Committed	14,757,192	18,240,891
Unassigned (Deficit)	<u>(83,754,355)</u>	<u>(66,442,255)</u>
Total Fund Deficit	<u>(8,844,971)</u>	<u>(28,637,592)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND DEFICIT	<u>\$ 117,028,745</u>	<u>\$ 120,629,706</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Comparative Statements of Revenues, Expenditures, Other Financing
Sources (Uses) and Changes in Fund Balance (Deficit)
For The Years Ended December 31, 2022 and 2021

	2022	2021
REVENUES		
Taxes	\$ 345,534,325	\$ 444,611,937
Assessments in Lieu of Taxes	13,329,694	14,058,953
Special Assessments	26,753	42,508
Licenses and Permits	3,256,902	2,676,319
Intergovernmental	36,320,862	9,145,753
Charges for Services	19,001,292	16,262,058
Fines and Forfeitures	133,104	155,573
Investment Income (Loss)	(916,610)	(1,956,018)
Restricted Contributions	105,560	109,958
Other	1,644,733	2,583,136
Total Revenues	418,436,615	487,690,177
EXPENDITURES		
General Government:		
Assembly	5,719,740	5,292,849
Equal Rights Commission	863,961	788,430
Equity and Justice	114,995	17,692
Internal Audit	49,326	56,502
Office of the Mayor	730,648	1,022,624
Municipal Attorney	2,259,073	2,252,575
Municipal Manager	(971,733)	(888,626)
Finance	150,519	8,171,906
Chief Fiscal Officer	(77,524)	575,860
Office of Management and Budget	405,452	(72,052)
Information Technology	865,739	311,543
Human Resources	339,544	1,497,829
Purchasing	(992,517)	229,495
Real Estate	8,289,274	4,580,145
Non Departmental	-	198,339
Total General Government	17,746,497	24,035,111
Public Safety:		
Health and Human Services	14,523,745	53,584,737
Fire Services	31,081,826	30,983,498
Police Services	4,124,511	4,297,637
Total Public Safety	49,730,082	88,865,872
Public Services:		
Economic and Community Development	34,918,965	53,287,175
Public Transportation	27,892,904	27,262,816
Public Works	7,289,462	8,134,776
Education	274,069,093	293,429,596
Maintenance and Operations	(956,126)	(1,226,677)
Total Public Services	343,214,298	380,887,686
PERS On-behalf Expenditures	2,988,564	5,200,273
Capital Outlay	200,927	-
Debt Service:		
Principal	3,199,095	2,816,207
Interest and Fiscal Agent Charges	2,558,743	2,072,296
Bond Issuance Costs	143,968	138,394
Total Debt Service	5,901,806	5,026,897
Debt Service - Leases:		
Principal	3,584,158	-
Interest	1,263,251	-
Total Debt Service - Leases	4,847,409	-
Total Expenditures	424,629,583	504,015,839
Deficiency of Revenues over Expenditures	(6,192,968)	(16,325,662)
OTHER FINANCING SOURCES (USES)		
Premium on Bonds and Notes	563,040	664,322
Refunding Bonds Issued	-	1,366,696
Payment to Refunded Bond Escrow Agent	-	(1,361,148)
Transfers from Other Funds	38,743,474	50,373,499
Transfers to Other Sub-Funds	(1,696,317)	(100,002)
Transfers to Other Funds	(13,491,984)	(41,444,232)
Proceeds from Sale of Capital Assets	269,840	94,749
Insurance Recoveries	201,722	272,596
Draws on Capital Lease	1,395,814	1,692,040
Total Other Financing Sources (Uses)	25,985,589	11,558,520
Net Change in Fund Balances	19,792,621	(4,767,142)
Fund Balance (Deficit), January 1	(28,637,592)	(23,870,450)
Fund Deficit, December 31	\$ (8,844,971)	\$ (28,637,592)

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2022

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 250,733,005	\$ 247,643,289	\$ (3,089,716)
Personal Property	19,228,631	22,795,779	3,567,148
Foreclosed Property	159,780	145,730	(14,050)
Motor Vehicle Registration	6,268,992	6,433,837	164,845
Motor Vehicle Rental	8,300,000	12,635,887	4,335,887
Hotel and Motel	12,832,883	14,960,775	2,127,892
Excise on Tobacco Products	20,700,000	20,986,097	286,097
Excise on Marijuana Products	6,000,000	5,798,413	(201,587)
Excise on Fuel Products	13,300,000	11,986,348	(1,313,652)
Tax Cost Recoveries	10,100	(59,345)	(69,445)
Penalties and Interest	1,503,171	2,207,515	704,344
Total Taxes	339,036,562	345,534,325	6,497,763
Assessments in Lieu of Taxes:			
Municipal Enterprise Service Assessment	638,600	714,954	76,354
Assessments in Lieu of Property Taxes	13,639,317	12,614,740	(1,024,577)
Total Assessments in Lieu of Taxes	14,277,917	13,329,694	(948,223)
Special Assessments:			
Collections	-	23,589	23,589
Penalties and Interest	7,830	3,164	(4,666)
Total Special Assessments	7,830	26,753	18,923
Licenses and Permits:			
Taxicab Permits and Revisions	410,298	461,247	50,949
Chauffeur Licenses and Renewals	21,000	18,910	(2,090)
Construction and ROW Permits	1,075,000	1,176,846	101,846
Animal Licenses	256,500	177,033	(79,467)
Local Business Licenses	18,000	16,950	(1,050)
Marijuana Licenses	41,000	21,900	(19,100)
Landscaping Plan Reviews	17,000	24,439	7,439
Building Permit Plan Reviews	488,928	520,384	31,456
Inspections	377,000	342,715	(34,285)
Land Use Permits	110,870	185,621	74,751
Sign Permits	21,000	19,250	(1,750)
Parking & Access Agreement	7,650	10,105	2,455
Miscellaneous Permits	327,300	281,502	(45,798)
Total Licenses and Permits	3,171,546	3,256,902	85,356
Intergovernmental:			
Other Federal Grants - Direct	60,000	51,050	(8,950)
SEMT Program (Fed Pass-Thru State)	17,320,000	23,820,238	6,500,238
Build America Bond Subsidy	-	2,073	2,073
State of Alaska:			
Municipal Assistance	6,837,954	7,233,142	395,188
State of Alaska On-behalf Payments	-	2,988,564	2,988,564
Fisheries Tax	130,000	120,784	(9,216)
Electric Co-op Allocation	482,992	683,387	200,395
Traffic Signal Management	1,420,440	1,421,624	1,184
Total Intergovernmental	26,251,386	36,320,862	10,069,476
Charges for Services:			
Sports and Parks Activities	70,000	99,907	29,907
School District Service Fees	40,000	(4,772)	(44,772)
Ambulance Service Fees	9,150,467	10,005,290	854,823
DWI Impound Administrative Fees	290,000	453,668	163,668
Health Service Fees	559,155	111,992	(447,163)
Sanitary Inspection Fees	1,711,095	1,570,366	(140,729)
Cemetery Fees	322,634	393,896	71,262
Zoning Fees	449,970	382,210	(67,760)
Platting Fees	375,765	275,145	(100,620)
Animal Shelter & Drop-off Fees	275,750	319,617	43,867
Mapping Fees	2,000	799	(1,201)
Transit Fees	2,450,000	2,906,237	456,237
Transit Advertising Fees	316,000	486,234	170,234
Library Fees	10,100	15,263	5,163
Lost Book Reimbursement	10,000	13,354	3,354
Sale of Books	4,690	3,308	(1,382)
Copier Fees	11,550	19,594	8,044
Reimbursed Costs	1,786,912	1,659,089	(127,823)
Appraisal Appeal Fees	5,000	2,633	(2,367)

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2022

	Estimated	Actual	Variance With Final Budget
REVENUES			
Address Fees	25,500	24,390	(1,110)
Miscellaneous Services	170,000	263,072	93,072
Total Charges for Services	\$ 18,036,588	\$ 19,001,292	\$ 964,704
Fines and Forfeitures:			
Parking Enforcement Fines	138,000	44,810	(93,190)
Library Book Fines	-	1,284	1,284
Pre-Trial Diversion Costs	50,000	58,187	8,187
Traffic Court Fines	250,000	-	(250,000)
Other Fines and Forfeitures	71,750	28,823	(42,927)
Total Fines and Forfeitures	509,750	133,104	(376,646)
Investment Income (Loss):			
Short-term Investments	562,000	(931,159)	(1,493,159)
Other	24,000	14,549	(9,451)
Total Investment Income (Loss)	586,000	(916,610)	(1,502,610)
Restricted Contributions	139,331	105,560	(33,771)
Other:			
Leases and Rentals	430,535	499,473	68,938
Parking Garages and Lots	41,601	22,244	(19,357)
Lease Interest Income	8,846	18,173	9,327
Ticket Surcharges	10,000	-	(10,000)
Collection Revenues	150	165	15
Appeal Receipts	1,000	-	(1,000)
Prior Year Expenditure Recovery	2,297,743	334,682	(1,963,061)
Claims and Judgments	-	-	-
Cash Over and Short	-	6	6
Miscellaneous	343,550	769,990	426,440
Total Other	3,133,425	1,644,733	(1,488,692)
Total Revenues	405,150,335	418,436,615	13,286,280
Transfers from Other Funds:			
Miscellaneous Operational Grants Fund	620,667	20,684	(599,983)
MOA Trust Fund	17,100,000	17,100,000	-
Information Technology Fund	90,348	90,348	-
Areawide Capital Projects Fund	71,857	73,200	1,343
Public Transportation Capital Projects Fund	-	337	337
Refuse Utility Fund	512,984	512,984	-
Solid Waste Utility Fund	1,908,888	1,908,888	-
Water Utility Fund	9,500,923	9,500,923	-
Wastewater Utility Fund	7,034,578	7,034,578	-
Airport Fund	74,612	74,612	-
Port Fund	3,138,036	2,126,920	(1,011,116)
Anchorage Hydropower Fund	300,000	300,000	-
Total Transfers from Other Funds	40,352,893	38,743,474	(1,609,419)
Premium on Bonds and Notes	463,647	563,040	99,393
Proceeds from Sale of Capital Assets	79,498	269,840	190,342
Insurance Recoveries	199,597	201,722	2,125
Draws on Capital Leases	1,395,814	1,395,814	-
TOTAL	\$ 447,641,784	459,610,505	\$ 11,968,721

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2022

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Assembly	\$ 7,023,717	\$ 6,986,843	\$ 5,719,740	\$ -	\$ 5,719,740	\$ 1,267,103
Equal Rights Commission	1,000,533	1,000,533	863,961	-	863,961	136,572
Equity and Justice	125,000	311,418	114,995	-	114,995	196,423
Internal Audit	139,331	139,331	49,326	-	49,326	90,005
Office of the Mayor	859,857	999,857	730,648	-	730,648	269,209
Municipal Attorney	1,748,641	1,748,641	2,259,073	-	2,259,073	(510,432)
Municipal Manager	(25,972)	(32,844)	(971,733)	-	(971,733)	938,889
Real Estate	562,259	(4,065,414)	8,289,274	-	8,289,274	(12,354,688)
Finance	9,657,419	9,557,519	150,519	-	150,519	9,407,000
Chief Fiscal Officer	114,000	708,007	(77,524)	-	(77,524)	785,531
Office of Management and Budget	-	-	405,452	-	405,452	(405,452)
Information Technology	408,348	408,348	865,739	-	865,739	(457,391)
Human Resources	1,607,910	1,607,910	339,544	-	339,544	1,268,366
Purchasing	525,500	525,500	(992,517)	-	(992,517)	1,518,017
Total General Government	23,746,543	19,895,649	17,746,497	-	17,746,497	2,149,152
Public Safety:						
Health and Human Services	17,389,893	17,340,743	14,523,745	-	14,523,745	2,816,998
Fire Services	32,415,469	32,358,469	31,081,826	-	31,081,826	1,276,643
Police Services	3,248,861	3,248,861	4,124,511	-	4,124,511	(875,650)
Total Public Safety	53,054,223	52,948,073	49,730,082	-	49,730,082	3,217,991
Public Services:						
Economic and Community Development	37,231,315	37,266,109	34,918,965	-	34,918,965	2,347,144
Public Transportation	27,838,532	27,888,835	27,892,904	-	27,892,904	(4,069)
Public Works	7,194,627	7,063,724	7,289,462	-	7,289,462	(225,738)
Education	276,366,736	276,366,736	274,069,093	-	274,069,093	2,297,643
Maintenance and Operations	(953,724)	(10,142)	(956,126)	-	(956,126)	945,984
Total Public Services	347,677,486	348,575,262	343,214,298	-	343,214,298	5,360,964
PERS On-behalf Expenditures	-	-	2,988,564	(2,988,564)	-	-
Capital Outlay	154,925	231,801	200,927	-	200,927	30,874
Debt Service:						
Principal	3,190,696	3,199,096	3,199,095	-	3,199,095	1
Interest and Fiscal Agent Charges	2,555,895	2,559,495	2,558,743	-	2,558,743	752
Bond Issuance Costs	205,987	205,987	143,968	-	143,968	62,019
Total Debt Service	5,952,578	5,964,578	5,901,806	-	5,901,806	62,772
Debt Service - Leases:						
Principal	-	4,550,179	3,584,158	-	3,584,158	966,021
Interest	-	297,243	1,263,251	-	1,263,251	(966,008)
Total Debt Service - Leases	-	4,847,422	4,847,409	-	4,847,409	13
Transfers to Other Sub-Funds:						
Operating Projects Committed General	-	1,000,000	1,696,317	-	1,696,317	(696,317)
Total Transfers to Other Sub-Funds	-	1,000,000	1,696,317	-	1,696,317	(696,317)
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	316,694	586,591	586,590	-	586,590	1
Nuisance Abatement Fund	-	196,000	196,000	-	196,000	-
State Grants Fund	572,864	574,184	482,583	-	482,583	91,601
Federal Grants Fund	-	77,307	77,312	-	77,312	(5)
Miscellaneous Operational Grants Fund	-	116,433	20,000	-	20,000	96,433
Anchorage Roads and Drain Capital Projects Fund	-	258,992	258,992	-	258,992	-
Police and Fire Retiree Medical Liability Fund	178,775	178,775	178,775	-	178,775	-
Areawide Capital Projects Fund	818,554	9,498,829	9,744,724	-	9,744,724	(245,895)
Public Transportation Capital Projects Fund	655,192	818,375	551,194	-	551,194	267,181
Information Technology Capital Projects Fund	-	1,395,814	1,395,814	-	1,395,814	-
Total Transfer to Other Funds	2,542,079	13,701,300	13,491,984	-	13,491,984	209,316
TOTAL	433,127,834	447,164,085	439,817,884	(2,988,564)	436,829,320	10,334,765

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2022

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Debt Service	Debt Service Leases	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
General Government:									
Assembly	\$ 3,335,012	\$ 58,041	\$ 299,293	\$ 2,300,961	\$ -	\$ 187,165	\$ 39,181	\$ (215,526)	\$ 6,004,127
Equal Rights Commission	703,321	13,068	5,048	78,206	-	-	-	77,386	877,029
Equity and Justice	478,299	-	339	630	-	-	-	(364,273)	114,995
Internal Audit	725,371	28,725	1,682	6,151	-	-	-	(683,878)	78,051
Office of the Mayor	1,122,945	3,473	32,509	782,374	-	-	-	(1,207,180)	734,121
Municipal Attorney	5,501,666	153,264	15,404	1,696,211	-	-	-	(4,954,208)	2,412,337
Municipal Manager	1,818,761	36,760	54,622	82,196	534,451	-	-	(2,927,312)	(400,522)
Finance	9,339,017	239,028	195,158	390,712	653,120	-	-	(1,635,613)	9,181,422
Chief Fiscal Officer	308,974	-	2,280	151,901	-	-	-	(312,636)	150,519
Office of Management and Budget	770,307	45,061	9,885	104,989	-	-	-	(962,705)	(32,463)
Information Technology	651,602	6,994	263,581	233,079	-	-	19,670	(742,810)	432,116
Human Resources	6,127,138	53,639	59,263	239,396	-	-	-	(5,560,058)	919,378
Purchasing	1,481,379	12,407	18,380	139,285	-	-	-	(1,299,500)	351,951
Real Estate	255,369	-	536	2,531,156	-	4,660,244	-	(3,779,578)	3,667,727
Non Departmental	-	-	-	-	1,360,093	-	-	-	1,360,093
Total General Government	32,619,161	650,460	957,980	8,737,247	2,547,664	4,847,409	58,851	(24,567,891)	25,850,881
Public Safety:									
Health and Human Services	4,825,657	255,399	173,725	6,351,931	139,855	-	19,785	3,172,432	14,938,784
Fire Services	19,607,876	566,297	1,037,815	6,740,874	677,930	-	-	3,695,261	32,326,053
Police Services	107,665	-	3,092	2,097	430,474	-	-	4,011,657	4,554,985
Total Public Safety	24,541,198	821,696	1,214,632	13,094,902	1,248,259	-	19,785	10,879,350	51,819,822
Public Services:									
Economic and Community Development	15,224,768	580,188	430,188	12,174,572	23,928	-	66,123	7,089,437	35,589,204
Public Transportation	18,573,164	387,465	2,806,130	3,829,137	594,046	-	-	2,684,473	28,874,415
Public Works	8,104,081	456,309	994,391	689,973	866,158	-	56,168	(2,498,983)	8,668,097
Education	-	-	-	274,069,093	-	-	-	-	274,069,093
Maintenance and Operations	4,577,129	92,446	792,718	7,370,802	621,751	-	-	(13,696,775)	(241,929)
Total Public Services	46,479,142	1,516,408	5,023,427	298,133,577	2,105,883	-	122,291	(6,421,848)	346,958,880
Transfers to Other Sub-Funds:									
Operating Projects Committed General	-	-	-	1,696,317	-	-	-	-	1,696,317
Total Transfers to Other Sub-Funds	-	-	-	1,696,317	-	-	-	-	1,696,317
Transfers to Other Funds:									
Convention Center Operating Reserve Fund	-	-	-	586,590	-	-	-	-	586,590
Nuisance Abatement Fund	-	-	-	196,000	-	-	-	-	196,000
State Grants Fund	-	-	-	482,583	-	-	-	-	482,583
Federal Grants Fund	-	-	-	77,312	-	-	-	-	77,312
Miscellaneous Operational Grants Fund	-	-	-	20,000	-	-	-	-	20,000
Anchorage Roads and Drain Capital Projects Fund	-	-	-	258,992	-	-	-	-	258,992
Police and Fire Retiree Medical Liability Fund	-	-	-	178,775	-	-	-	-	178,775
Areawide Capital Projects Fund	-	-	-	9,744,724	-	-	-	-	9,744,724
Public Transportation Capital Projects Fund	-	-	-	551,194	-	-	-	-	551,194
Information Technology Capital Projects Fund	-	-	-	1,395,814	-	-	-	-	1,395,814
Total Transfers to Other Funds	-	-	-	13,491,984	-	-	-	-	13,491,984
TOTAL	103,639,501	2,988,564	7,196,039	335,154,027	5,901,806	4,847,409	200,927	(20,110,389)	439,817,884

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Comparative Balance Sheet
December 31, 2022 and 2021

	2022	2021
ASSETS		
Taxes Receivable:		
Delinquent Taxes	\$ 7,590	\$ 7,590
Less: Allowance for Uncollectibles	(4)	(4)
Total Net Taxes Receivable	7,586	7,586
Special Assessments Receivable:		
Current	889	916
Unbilled	-	856
Total Special Assessments Receivable	889	1,772
TOTAL ASSETS	8,475	9,358
LIABILITIES		
Due to Areawide	155	1,086
Total Liabilities	155	1,086
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	7,594	7,594
Unavailable Revenues - Special Assessments	889	1,772
Total Deferred Inflows of Resources	8,483	9,366
FUND DEFICIT		
Unassigned (Deficit)	(163)	(1,094)
Total Fund Deficit	(163)	(1,094)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND DEFICIT	\$ 8,475	\$ 9,358

EXHIBIT AA-10

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Deficit
For the Years Ended December 31, 2022 and 2021

	2022	2021
REVENUES		
Taxes	\$ -	\$ (8)
Special Assessments	931	88
Total Revenues	931	80
EXPENDITURES		
Public Services:		
Maintenance and Operations	-	-
Total Expenditures	-	-
Net Change in Fund Deficit	931	80
Fund Deficit, January 1	(1,094)	(1,174)
Fund Deficit, December 31	\$ (163)	\$ (1,094)

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2022

REVENUES	Estimated	Actual	Variance With Final Budget
Special Assessments:			
Collections	-	883	883
Penalties and Interest	-	48	48
Total Special Assessments	-	931	931
TOTAL	\$ -	\$ 931	\$ 931

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2022

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2022

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA
 Chugiak Fire Service Area
 Comparative Balance Sheet
 December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash and Investments in Central Treasury	\$ 2,999,037	\$ 2,758,214
Taxes Receivable:		
Delinquent Taxes	35,076	44,794
Penalties and Interest	-	1,470
Less: Allowance for Uncollectibles	(276)	(296)
Total Net Taxes Receivable	34,800	45,968
Intergovernmental Receivables	2,308	3,057
TOTAL ASSETS	3,036,145	2,807,239
LIABILITIES		
Accounts Payable and Retainages	4,564	8,612
Total Liabilities	4,564	8,612
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	31,617	38,126
Total Deferred Inflows of Resources	31,617	38,126
FUND BALANCE		
Committed	105,135	100,005
Unassigned	2,894,829	2,660,496
Total Fund Balance	2,999,964	2,760,501
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 3,036,145	\$ 2,807,239

MUNICIPALITY OF ANCHORAGE, ALASKA
 Chugiak Fire Service Area
 Comparative Statements of Revenues, Expenditures,
 and Changes in Fund Balance
 For the Years Ended December 31, 2022 and 2021

	2022	2021
REVENUES		
Taxes	\$ 1,377,172	\$ 1,307,524
Intergovernmental	2,173	1,537
Investment Income	(40,738)	5,578
Other	175,221	274,128
Total Revenues	1,513,828	1,588,767
EXPENDITURES		
Public Safety:		
Fire Services	1,274,365	1,212,176
Total Expenditures	1,274,365	1,212,176
Net Change in Fund Balances	239,463	376,591
Fund Balance, January 1	2,760,501	2,383,910
Fund Balance, December 31	\$ 2,999,964	\$ 2,760,501

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2022

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 1,322,134	\$ 1,321,547	\$ (587)
Personal Property	23,191	27,243	4,052
Motor Vehicle Registration	19,667	20,183	516
Tax Cost Recoveries	-	1,286	1,286
Penalties and Interest	9,262	6,913	(2,349)
Total Taxes	<u>1,374,254</u>	<u>1,377,172</u>	<u>2,918</u>
Intergovernmental:			
Electric Co-op Allocation	1,536	2,173	637
Investment Income - Short-term Investments	11,000	(40,738)	(51,738)
Other:			
Prior Year Expenditure Recovery	1,000	175,221	174,221
TOTAL	<u>\$ 1,387,790</u>	<u>\$ 1,513,828</u>	<u>\$ 126,038</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2022

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ 1,387,790	\$ 1,387,790	\$ 1,274,365		\$ 1,274,365	\$ 113,425
TOTAL	<u>\$ 1,387,790</u>	<u>\$ 1,387,790</u>	<u>\$ 1,274,365</u>	<u>\$ -</u>	<u>\$ 1,274,365</u>	<u>\$ 113,425</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2022

EXPENDITURES	Supplies	Other Services and Charges	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:				
Fire Services	\$ 15,807	\$ 859,231	\$ 399,327	\$ 1,274,365
TOTAL	<u>\$ 15,807</u>	<u>\$ 859,231</u>	<u>\$ 399,327</u>	<u>\$ 1,274,365</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Glen Alps Service Area
 Comparative Balance Sheet
 December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash and Investments in Central Treasury	\$ 530,160	\$ 518,684
Taxes Receivable:		
Delinquent Taxes	2,051	4,117
Less: Allowance for Uncollectibles	(6)	(6)
Total Net Taxes Receivable	2,045	4,111
Intergovernmental Receivables	663	879
TOTAL ASSETS	532,868	523,674
LIABILITIES		
Accounts Payable and Retainage	20,055	59,433
Total Liabilities	20,055	59,433
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	1,142	1,740
Total Deferred Inflows of Resources	1,142	1,740
FUND BALANCE		
Committed	22,868	23,941
Unassigned	488,803	438,560
Total Fund Balance	511,671	462,501
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 532,868	\$ 523,674

MUNICIPALITY OF ANCHORAGE, ALASKA
 Glen Alps Service Area
 Comparative Statements of Revenues, Expenditures, and Other
 Financing Uses and Changes in Fund Balance
 For the Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
REVENUES		
Taxes	\$ 374,329	\$ 329,292
Intergovernmental	610	431
Investment Income	(8,580)	920
Total Revenues	<u>366,359</u>	<u>330,643</u>
EXPENDITURES		
Public Services:		
Maintenance and Operations	<u>277,189</u>	<u>290,197</u>
Total Expenditures	<u>277,189</u>	<u>290,197</u>
Excess of Revenues over Expenditures	<u>89,170</u>	<u>40,446</u>
OTHER FINANCING USES		
Transfers to Other Funds	<u>(40,000)</u>	<u>(40,000)</u>
Total Other Financing Uses	<u>(40,000)</u>	<u>(40,000)</u>
Net Change in Fund Balances	49,170	446
Fund Balance, January 1	462,501	462,055
Fund Balance, December 31	<u>\$ 511,671</u>	<u>\$ 462,501</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Glen Alps Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2022

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 362,144	\$ 358,033	\$ (4,111)
Personal Property	3,129	8,790	5,661
Motor Vehicle Registration	5,651	5,800	149
Tax Cost Recoveries	-	149	149
Penalties and Interest	2,361	1,557	(804)
Total Taxes	<u>373,285</u>	<u>374,329</u>	<u>1,044</u>
Intergovernmental:			
Electric Co-op Allocation	431	610	179
Investment Income - Short-term Investments	1,000	(8,580)	(9,580)
TOTAL	<u>\$ 374,716</u>	<u>\$ 366,359</u>	<u>\$ (8,357)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Glen Alps Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2022

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
EXPENDITURES						
Public Services:						
Maintenance and Operations	\$ 334,716	\$ 334,716	\$ 277,189	\$ -	\$ 277,189	\$ 57,527
Transfers to Other Funds:						
Miscellaneous Capital Projects Fund	40,000	40,000	40,000	-	40,000	-
TOTAL	<u>\$ 374,716</u>	<u>\$ 374,716</u>	<u>\$ 317,189</u>	<u>\$ -</u>	<u>\$ 317,189</u>	<u>\$ 57,527</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Glen Alps Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2022

	Other Services and Charges	Charges To/From Other Departments	Actual on GAAP Basis
EXPENDITURES			
Public Services:			
Maintenance and Operations	\$ 243,689	\$ 33,500	\$ 277,189
Transfers to Other Funds:			
Miscellaneous Capital Projects Fund	40,000	-	40,000
TOTAL	<u>\$ 283,689</u>	<u>\$ 33,500</u>	<u>\$ 317,189</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Comparative Balance Sheet
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and Investments in Central Treasury	\$ 1,384,257	\$ 963,719
Taxes Receivable:		
Delinquent Taxes	50,121	60,293
Penalties and Interest	-	3,500
Less: Allowance for Uncollectibles	<u>(261)</u>	<u>(316)</u>
Total Net Taxes Receivable	<u>49,860</u>	<u>63,477</u>
Accounts Receivable:		
Accounts Receivable	4,225	1,800
Less: Allowance for Uncollectibles	<u>(2,069)</u>	<u>(323)</u>
Total Net Accounts Receivable	<u>2,156</u>	<u>1,477</u>
Intergovernmental Receivables	<u>3,314</u>	<u>4,389</u>
TOTAL ASSETS	<u><u>1,439,587</u></u>	<u><u>1,033,062</u></u>
LIABILITIES		
Accounts Payable and Retainage	144,023	115,637
Accrued Payroll Liabilities	10,551	9,373
Total Liabilities	<u>154,574</u>	<u>125,010</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	<u>34,974</u>	<u>43,176</u>
Total Deferred Inflows of Resources	<u>34,974</u>	<u>43,176</u>
FUND BALANCE		
Committed	250,513	259,587
Unassigned	<u>999,526</u>	<u>605,289</u>
Total Fund Balance	<u>1,250,039</u>	<u>864,876</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u><u>\$ 1,439,587</u></u>	<u><u>\$ 1,033,062</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Comparative Statements of Revenues, Expenditures, and Other
Financing Uses and Changes in Fund Balance
For the Years Ended December 31, 2022 and 2021

	2022	2021
REVENUES		
Taxes	\$ 3,727,616	\$ 3,426,059
Intergovernmental	3,087	22,832
Charges for Services	28,480	30,470
Investment Income (Loss)	(24,462)	(10,922)
Restricted Contributions	-	6,228
Other	10,963	12,026
Total Revenues	3,745,684	3,486,693
EXPENDITURES		
Public Safety:		
Fire Services	1,221,865	1,074,856
Police Services	715,201	684,699
Total Public Safety	1,937,066	1,759,555
Public Services:		
Economic and Community Development	249,830	277,891
Maintenance and Operations	842,720	1,100,170
Total Public Services	1,092,550	1,378,061
PERS On-behalf Expenditures	-	20,649
Debt Service - Leases		
Principal	6,560	-
Interest and Fiscal Charges	345	-
Total Debt Service	6,905	-
Capital Outlay	-	8,897
Total Expenditures	3,036,521	3,167,162
Excess of Revenues over Expenditures	709,163	319,531
OTHER FINANCING USES		
Transfers to Other Funds	(324,000)	(618,537)
Total Other Financing Uses	(324,000)	(618,537)
Net Change in Fund Balances	385,163	(299,006)
Fund Balance, January 1	864,876	1,163,882
Fund Balance, December 31	\$ 1,250,039	\$ 864,876

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2022

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 3,576,801	\$ 3,575,052	\$ (1,749)
Personal Property	88,512	106,353	17,841
Motor Vehicle Registration	28,237	28,978	741
Tax Cost Recoveries	-	399	399
Penalties and Interest	18,686	16,834	(1,852)
Total Taxes	3,712,236	3,727,616	15,380
Intergovernmental:			
State of Alaska On-behalf Payments	-	-	-
Electric Co-op Allocation	2,182	3,087	905
Total Intergovernmental	2,182	3,087	905
Charges for Services:			
Recreation Centers and Programs	1,500	264	(1,236)
Recreation Center Rentals and Activities	100	1,732	1,632
Fire Service Fees	21,000	23,554	2,554
Camping Fees	1,500	2,930	1,430
Total Charges for Services	24,100	28,480	4,380
Investment Income (Loss) - Short-term Investments	5,000	(24,462)	(29,462)
Restricted Contributions	-	-	-
Other:			
Lease and Rental Revenue	3,000	10,963	7,963
Total Other	3,000	10,963	7,963
TOTAL	\$ 3,746,518	\$ 3,745,684	\$ (834)

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2022

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
EXPENDITURES						
Public Safety:						
Fire Services	\$ 1,256,144	\$ 1,256,144	\$ 1,221,865	\$ -	\$ 1,221,865	\$ 34,279
Police Services	724,420	717,515	715,201	-	715,201	2,314
Total Public Safety	1,980,564	1,973,659	1,937,066	-	1,937,066	36,593
Public Services:						
Economic and Community Development	271,783	271,783	249,830	-	249,830	21,953
Maintenance and Operations	1,170,171	1,170,171	842,720	-	842,720	327,451
Total Public Services	1,441,954	1,441,954	1,092,550	-	1,092,550	349,404
Debt Service - Leases						
Principal	-	6,560	6,560	-	6,560	-
Interest	-	345	345	-	345	-
Total Debt Service - Leases	-	6,905	6,905	-	6,905	-
Capital Outlay	-	-	-	-	-	-
Transfers to Other Funds:						
Girdwood Valley Capital Projects Fund	324,000	324,000	324,000	-	324,000	-
TOTAL	\$ 3,746,518	\$ 3,746,518	\$ 3,360,521	\$ -	\$ 3,360,521	\$ 385,997

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2022

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:						
Fire Services	\$ -	\$ -	\$ 12,730	\$ 860,957	\$ 348,178	\$ 1,221,865
Police Services	-	-	6,549	708,137	515	715,201
Total Public Safety	-	-	19,279	1,569,094	348,693	1,937,066
Public Services:						
Economic and Community Development	7,577	-	42,952	111,341	87,960	249,830
Maintenance and Operations	269,072	-	16,606	488,465	68,577	842,720
Total Public Services	276,649	-	59,558	599,806	156,537	1,092,550
Debt Service - Leases						
Principal	-	-	-	6,560	-	6,560
Interest and Fiscal Charges	-	-	-	345	-	345
Total Debt Service	-	-	-	6,905	-	6,905
PERS On-behalf Expenditures	-	-	-	-	-	-
Transfers to Other Funds:						
Girdwood Valley Capital Projects Fund	-	-	-	324,000	-	324,000
TOTAL	\$ 276,649	\$ -	\$ 78,837	\$ 2,499,805	\$ 505,230	\$ 3,360,521

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Comparative Balance Sheet
December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash and Investments in Central Treasury	\$ 121,269	\$ 123,130
Taxes Receivable:		
Delinquent Taxes	32,285	32,284
Penalties and Interest	22,146	22,146
Less: Allowance for Uncollectibles	(1,774)	(1,774)
Total Net Taxes Receivable	52,657	52,656
TOTAL ASSETS	173,926	175,786
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	56,205	56,204
Total Deferred Inflows of Resources	56,205	56,204
 FUND BALANCE		
Unassigned	117,721	119,582
Total Fund Balance	117,721	119,582
TOTAL DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 173,926	\$ 175,786

EXHIBIT AA-30

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2022 and 2021

	2022	2021
REVENUES		
Taxes	\$ -	\$ (3,548)
Investment Income	(1,861)	657
Total Revenues	(1,861)	(2,891)
EXPENDITURES		
Public Services:		
Maintenance and Operations	-	-
Total Expenditures	-	-
 Net Change in Fund Balances	(1,861)	(2,891)
Fund Balance, January 1	119,582	122,473
Fund Balance, December 31	\$ 117,721	\$ 119,582

EXHIBIT AA-31
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2022

REVENUES:
Investment Income - Short Term Investments
TOTAL

	Estimated	Actual	Variance With Final Budget
	-	(1,861)	(1,861)
	<u>\$ -</u>	<u>\$ (1,861)</u>	<u>\$ (1,861)</u>

EXHIBIT AA-32
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2022

No Information to Present

EXHIBIT AA-33
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2022

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Comparative Balance Sheet
December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash	\$ 150	\$ 300
Cash and Investments in Central Treasury	2,690,756	8,415,182
Accrued Interest on Investments	64,120	15,360
Taxes Receivable:		
Delinquent Taxes	1,848,091	1,498,910
Less: Allowance for Uncollectibles	<u>(20,440)</u>	<u>(14,519)</u>
Total Net Taxes Receivable	<u>1,827,651</u>	<u>1,484,391</u>
Accounts Receivable:		
Accounts Receivable	111,850	93,188
ST Lease Accounts Receivable	13,694	-
LT Lease Accounts Receivable	46,460	-
Less: Allowance for Uncollectibles	<u>(43,818)</u>	<u>(36,742)</u>
Total Net Accounts Receivable	<u>128,186</u>	<u>56,446</u>
Intergovernmental Receivables	127,413	168,763
Due from Other Funds:		
Police and Fire Certificate of Participation Bond Fund	317,824	341,083
Prepaid Items and Deposits	-	-
TOTAL ASSETS	<u><u>5,156,100</u></u>	<u><u>10,481,525</u></u>
LIABILITIES		
Accounts Payable and Retainage	232,737	260,167
Accrued Payroll Liabilities	3,073,656	3,414,629
Unearned Revenue	15,475	-
Total Liabilities	<u>3,321,868</u>	<u>3,674,796</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Leases	60,142	-
Unavailable Revenues - Property Taxes	1,266,717	1,210,239
Total Deferred Inflows of Resources	<u>1,326,859</u>	<u>1,210,239</u>
FUND BALANCE		
Committed	8,208,216	8,202,708
Unassigned (Deficit)	<u>(7,700,843)</u>	<u>(2,606,218)</u>
Total Fund Balance	<u>507,373</u>	<u>5,596,490</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u><u>\$ 5,156,100</u></u>	<u><u>\$ 10,481,525</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Comparative Statements of Revenues, Expenditures, and Other
Financing Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
REVENUES		
Taxes	\$ 85,621,334	\$ 50,211,002
Licenses and Permits	658,003	581,880
Intergovernmental	2,933,722	4,515,454
Charges for Services	493,125	523,161
Investment Income	(192,817)	116,059
Other	15,749	83,250
Total Revenues	<u>89,529,116</u>	<u>56,030,806</u>
EXPENDITURES		
Public Safety:		
Fire Services	78,225,701	78,232,299
PERS On-behalf Expenditures	2,812,675	4,430,006
Debt Service:		
Principal	2,709,700	2,536,458
Interest and Fiscal Agent Charges	1,121,725	1,226,036
Bond Issuance Costs	25,038	32,282
Total Debt Service	<u>3,856,463</u>	<u>3,794,776</u>
Total Expenditures	<u>84,894,839</u>	<u>86,457,081</u>
Excess (Deficiency) of Revenues over Expenditures	<u>4,634,277</u>	<u>(30,426,275)</u>
OTHER FINANCING SOURCES (USES)		
Premium on Bonds and Notes	97,920	147,627
Refunding Bonds Issued	-	1,841,765
Transfers from Other Funds	350	26
Transfers to Other Sub-Funds	(1,000,000)	-
Transfers to Other Funds	(8,821,664)	(2,630,534)
Payment to Refunded Bond Escrow Agent	-	(1,834,288)
Total Other Financing Sources (Uses)	<u>(9,723,394)</u>	<u>(2,475,404)</u>
Net Change in Fund Balances	(5,089,117)	(32,901,679)
Fund Balance, January 1	5,596,490	38,498,169
Fund Balance, December 31	<u>\$ 507,373</u>	<u>\$ 5,596,490</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2022

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 77,766,694	\$ 77,085,931	\$ (680,763)
Personal Property	6,296,706	7,022,251	725,545
Motor Vehicle Registration	1,085,748	1,114,298	28,550
Tax Cost Recoveries	-	11,831	11,831
Penalties and Interest	391,014	387,023	(3,991)
Total Taxes	85,540,162	85,621,334	81,172
Licenses and Permits - Building Permit Plan Reviews	675,600	658,003	(17,597)
Intergovernmental:			
Build America Bond Subsidy	-	1,084	1,084
State of Alaska On-behalf Payments	-	2,812,675	2,812,675
Electric Co-op Allocation	84,785	119,963	35,178
Total Intergovernmental	84,785	2,933,722	2,848,937
Charges for Services:			
Fire Alarm Fees	75,000	98,668	23,668
Hazardous Waste Fees	200,000	207,000	7,000
Fire Inspection Fees	143,200	187,320	44,120
Reimbursed Costs	2,100	137	(1,963)
Total Charges for Services	420,300	493,125	72,825
Investment Income - Short-term Investments	20,000	(192,817)	(212,817)
Other:			
Leases and Rentals	40,024	11	(40,013)
Miscellaneous	19,800	15,738	(4,062)
Total Other	59,824	15,749	(44,075)
Restricted Contributions	-	-	-
Insurance Recoveries	2,305	-	(2,305)
Premium on Bonds and Notes	126,820	97,920	(28,900)
Transfers from Other Funds:			
Anchorage Fire Service Area Capital Projects Fund	-	350	350
TOTAL	\$ 86,929,796	\$ 89,627,386	\$ 2,697,590

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2022

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ 76,147,335	\$ 76,147,335	\$ 78,225,701	\$ -	\$ 78,225,701	\$ (2,078,366)
PERS On-behalf Expenditures	-	-	2,812,675	(2,812,675)	-	-
Debt Service:						
Principal	2,709,700	2,709,700	2,709,700	-	2,709,700	-
Interest and Fiscal Agent Charges	1,121,900	1,121,900	1,121,725	-	1,121,725	175
Bond Issuance Costs	80,140	80,140	25,038	-	25,038	55,102
Total Debt Service	3,911,740	3,911,740	3,856,463	-	3,856,463	55,277
Transfers to Other Sub-Funds:						
Operating Projects Committed General Fund	-	1,000,000	1,000,000	-	1,000,000	-
Total Transfers to Other Sub-Funds	-	1,000,000	1,000,000	-	1,000,000	-
Transfers to Other Funds:						
Anchorage Fire Service Area Capital Projects Fund	-	6,200,000	6,200,000	-	6,200,000	-
Police and Fire Retiree Medical Liability Fund	362,967	362,967	362,967	-	362,967	-
Police and Fire Certificate of Participation Bond Fund	2,260,994	2,260,994	2,258,697	-	2,258,697	2,297
Total Transfers to Other Funds	2,623,961	8,823,961	8,821,664	-	8,821,664	2,297
Payment to Refunded Bond Escrow Agent	-	-	-	-	-	-
TOTAL	\$ 82,683,036	\$ 89,883,036	\$ 94,716,503	\$ (2,812,675)	\$ 91,903,828	\$ (2,020,792)

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2022

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Debt Service	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:							
Fire Services	\$ 61,031,685	\$ -	\$ 2,549,981	\$ 6,149,318	\$ 3,856,463	\$ 8,494,717	\$ 82,082,164
PERS On-behalf Expenditures		2,812,675					2,812,675
Transfers to Other Sub-Funds:							
Operating Projects Committed General Fund	-	-	-	1,000,000	-	-	1,000,000
Total Transfers to Other Sub-Funds	-	-	-	1,000,000	-	-	1,000,000
Transfers to Other Funds:							
Anchorage Fire Service Area							
Capital Projects Fund	-	-	-	6,200,000	-	-	6,200,000
Police and Fire Certificate of Participation Bond Fund	-	-	-	2,258,697	-	-	2,258,697
Police and Fire Retiree Medical Liability Fund	-	-	-	362,967	-	-	362,967
Total Transfers to Other Funds	-	-	-	8,821,664	-	-	8,821,664
TOTAL	61,031,685	2,812,675	2,549,981	15,970,982	3,856,463	8,494,717	94,716,503

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Comparative Balance Sheet
December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash and Investments in Central Treasury	\$ 9,857,893	\$ 10,339,898
Accrued Interest on Investments	94,990	57,319
Taxes Receivable:		
Delinquent Taxes	1,787,557	1,808,115
Less: Allowance for Uncollectibles	(20,370)	(17,311)
Total Net Taxes Receivable	1,767,187	1,790,804
Accounts Receivable:		
Accounts Receivable	91,726	87,531
Less: Allowance for Uncollectibles	(33,933)	(37,710)
Total Net Accounts Receivable	57,793	49,821
Special Assessments Receivable:		
Current	68,065	72,894
Delinquent	13,321	12,653
Unbilled	1,538,963	1,617,311
Total Special Assessments Receivable	1,620,349	1,702,858
Intergovernmental Receivables	169,016	736,758
TOTAL ASSETS	13,567,228	14,677,458
LIABILITIES		
Accounts Payable and Retainage	1,051,276	924,842
Accrued Payroll Liabilities	505,290	689,030
Total Liabilities	1,556,566	1,613,872
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	1,258,618	1,430,404
Unavailable Revenues - Special Assessments	1,659,871	1,745,177
Total Deferred Inflows of Resources	2,918,489	3,175,581
FUND BALANCE		
Committed	7,462,436	7,248,863
Unassigned	1,629,737	2,639,142
Total Fund Balance	9,092,173	9,888,005
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 13,567,228	\$ 14,677,458

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Comparative Statements of Revenues, Expenditure, and Other
Financing Sources (Uses) and Changes in Fund Balance
For The Years Ended December 31, 2022 and 2021

	2022	2021
REVENUES		
Taxes	\$ 73,665,868	\$ 70,923,625
Special Assessments	146,816	424,239
Licenses and Permits	58,740	62,827
Intergovernmental	889,783	933,666
Charges for Services	(476)	131
Investment (Loss) Income	(766,625)	(267,762)
Other	-	28,782
Total Revenues	73,994,106	72,105,508
EXPENDITURES		
Public Services:		
Maintenance and Operations	30,195,226	29,260,004
Total Public Services	30,195,226	29,260,004
PERS On-behalf Expenditures	169,913	245,880
Debt Service:		
Principal	30,774,588	29,134,556
Interest and Fiscal Agent Charges	13,131,450	14,012,088
Bond Issuance Costs	4,173	81,978
Total Debt Service	43,910,211	43,228,622
Debt Service - Leases:		
Principal	501,103	-
Interest	17,819	-
Total Debt Service - Leases	518,922	-
Total Expenditures	74,794,272	72,734,506
Deficiency of Revenues over Expenditures	(800,166)	(628,998)
OTHER FINANCING SOURCES (USES)		
Premium on Bonds and Notes	16,320	10,545
Refunding Bonds Issued	-	20,031,223
Insurance Recoveries	16,509	5,312
Transfers from Other Funds	8,169	1,014
Transfers to Other Funds	(36,664)	(518,001)
Payment to Refunded Bond Escrow Agent	-	(19,949,903)
Total Other Financing Sources (Uses)	4,334	(419,810)
Net Change in Fund Balances	(795,832)	(1,048,808)
Fund Balance, January 1	9,888,005	10,936,813
Fund Balance, December 31	\$ 9,092,173	\$ 9,888,005

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2022

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 64,464,319	\$ 64,286,570	\$ (177,749)
Personal Property	6,258,736	6,897,524	638,788
Motor Vehicle Registration	1,440,255	1,478,130	37,875
Hotel - Motel	296,039	607,123	311,084
Tax Cost Recoveries	-	13,726	13,726
Penalties and Interest	365,981	382,795	16,814
Total Taxes	72,825,330	73,665,868	840,538
Special Assessments:			
Collections	160,000	85,299	(74,701)
Penalties and Interest	60,000	61,517	1,517
Total Special Assessments	220,000	146,816	(73,184)
Licenses and Permits:			
Landscape Plan Reviews	62,000	58,740	(3,260)
Intergovernmental:			
Build America Bond Subsidy	-	16,066	16,066
State of Alaska On-behalf Payments	-	169,913	169,913
Electric Co-op Allocation	111,315	157,500	46,185
National Forest Allocation	54,000	75,655	21,655
Traffic Signal Management	468,530	470,649	2,119
Total Intergovernmental	633,845	889,783	255,938
Charges for Services:			
Reimbursed Costs	2,000	(476)	(2,476)
Investment Income (Loss) - Short-term Investments	51,000	(766,625)	(817,625)
Premium on Bonds and Notes	761,566	16,320	(745,246)
Insurance Recoveries	67,840	16,509	(51,331)
Other Financing source Lease	-	1,574,574	1,574,574
Transfers from Other Funds:			
Anchorage Roads and Drainage Capital Projects Fund	-	8,169	8,169
TOTAL	\$ 74,623,581	\$ 75,609,678	\$ (588,477)

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2022

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
EXPENDITURES						
Public Services:						
Maintenance and Operations	\$ 31,095,000	\$ 31,086,477	\$ 30,195,226	\$ -	\$ 30,195,226	\$ 891,251
PERS On-behalf Expenditures	-	-	169,913	(169,913)	-	-
Debt Service:						
Principal	30,774,588	30,774,588	30,774,588	-	30,774,588	-
Interest and Fiscal Agent Charges	13,133,095	13,133,095	13,131,450	-	13,131,450	1,645
Bond Issuance Costs	753,786	753,786	4,173	-	4,173	749,613
Total Debt Service	44,661,469	44,661,469	43,910,211	-	43,910,211	751,258
Debt Service - Leases:						
Principal	-	518,922	501,103	-	501,103	17,819
Interest	-	-	17,819	-	17,819	(17,819)
Total Debt Service - Leases	-	518,922	518,922	-	518,922	-
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	-	8,523	18,524	-	18,524	(10,001)
State Grants Fund	56,481	56,481	18,140	-	18,140	38,341
Total Transfers to Other Funds	56,481	65,004	36,664	-	36,664	28,340
TOTAL	\$ 75,812,950	\$ 76,331,872	\$ 74,830,936	\$ (169,913)	\$ 74,661,023	\$ 1,670,849

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2022

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Debt Service	Debt Service Leases	Charges To\From Other Departments	Actual on GAAP Basis
Public Services:								
Public Works	\$ -	\$ -	\$ -	\$ -	\$ 43,910,211	\$ -	\$ -	\$ 43,910,211
Maintenance and Operations	10,896,706	169,913	2,041,635	14,675,525	-	518,922	2,581,360	30,884,061
Total Public Services	10,896,706	169,913	2,041,635	14,675,525	43,910,211	518,922	2,581,360	74,794,272
Transfers to Other Funds:								
State Grants Fund	-	-	-	18,140	-	-	-	18,140
Convention Center Operating Reserve Fund	-	-	-	18,524	-	-	-	18,524
Total Transfers to Other Funds	-	-	-	36,664	-	-	-	36,664
TOTAL	10,896,706	169,913	2,041,635	14,712,189	43,910,211	518,922	2,581,360	74,830,936

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Comparative Balance Sheet
December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash and Investments in Central Treasury	\$ 7,225,162	\$ 7,220,849
Taxes Receivable:		
Delinquent Taxes	229,621	268,405
Penalties and Interest	2,118	5,812
Less: Allowance for Uncollectibles	(1,704)	(1,623)
Total Net Taxes Receivable	230,035	272,594
Accounts Receivable, Net	991	3,032
Intergovernmental Receivables	16,443	33,853
TOTAL ASSETS	7,472,631	7,530,328
LIABILITIES		
Accounts Payable and Retainage	1,031,253	644,638
Accrued Payroll Liabilities	28,169	21,359
Unearned Revenue and Deposits	200	-
Total Liabilities	1,059,622	665,997
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Misc	-	-
Unavailable Revenues - Property Taxes	190,238	219,067
Total Deferred Inflows of Resources	190,238	219,067
FUND BALANCE		
Committed	614,159	561,952
Unassigned	5,608,612	6,083,312
Total Fund Balance	6,222,771	6,645,264
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 7,472,631	\$ 7,530,328

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Comparative Statements of Revenues, Expenditure, and Other
Financing Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2022 and 2021

	2022	2021
REVENUES		
Taxes	\$ 10,979,376	\$ 10,337,166
Intergovernmental	36,511	37,104
Investment Income	(162,127)	9,534
Charges for Services	55,156	48,870
Other	95,618	41,839
Total Revenues	11,004,534	10,474,513
EXPENDITURES		
Public Services:		
Maintenance and Operations	7,382,358	6,811,526
PERS On-behalf Expenditures	25,431	25,030
Debt Service-Leases: Principal	62,000	-
Total Expenditures	7,469,789	6,836,556
Excess of Revenues over Expenditures	3,534,745	3,637,957
OTHER FINANCING SOURCES (USES)		
Transfers from Other Sub-Funds	107,081	99,655
Transfers to Other Sub-Funds	(107,081)	(99,655)
Transfers to Other Funds	(3,957,238)	(3,547,694)
Total Other Financing Sources and (Uses)	(3,957,238)	(3,547,694)
Net Change to Fund Balances	(422,493)	90,263
Fund Balance, January 1	6,645,264	6,555,001
Fund Balance, December 31	\$ 6,222,771	\$ 6,645,264

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2022

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 10,658,632	\$ 10,603,258	\$ (55,374)
Personal Property	128,064	182,479	54,415
Motor Vehicle Registration	140,122	143,806	3,684
Penalties and Interest	51,967	45,840	(6,127)
Tax Cost Recoveries	-	3,993	3,993
Total Taxes	10,978,785	10,979,376	591
Intergovernmental:			
State of Alaska On-behalf Payments	-	25,431	25,431
Traffic Signal Management	11,030	11,080	50
Total Intergovernmental	11,030	36,511	25,481
Charges for Services:			
Reimbursed Cost	25,000	55,156	30,156
Investment Income - Short Term Investments	22,150	(162,127)	(184,277)
Other:			
Prior Year Expenditure Recovery	-	45,269	45,269
Miscellaneous Revenue	1,600	50,349	48,749
Total Other	1,600	95,618	94,018
Transfers from Other Sub-Funds	96,550	107,081	10,531
TOTAL	\$ 11,135,115	\$ 11,111,615	\$ (23,500)

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2022

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Maintenance and Operations	\$ 7,220,796	\$ 8,310,796	\$ 7,382,358	\$ -	\$ 7,382,358	\$ 928,438
PERS On-behalf Expenditures	-	-	25,431	(25,431)	-	-
Debt Service-Leases: Principal		62,000	62,000			
Transfers to Other Funds:						
Transfers to CBERRRSA and Other Capital Projects Funds	3,957,238	3,957,238	3,957,238	-	3,957,238	-
Transfers to Other Sub-Funds:						
Transfers to CBERRRSA Sub-Fund	107,081	107,081	107,081	-	107,081	-
TOTAL	\$ 11,285,115	\$ 12,437,115	\$ 11,534,108	\$ (25,431)	\$ 11,446,677	\$ 928,438

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2022

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Charges To/From Other Departments	Actual on GAAP Basis
Maintenance and Operations	\$ 629,512	\$ 25,431	\$ 195,673	\$ 6,118,602	\$ 438,571	\$ 7,407,789
Debt Service-Leases: Principal				62,000		62,000
Transfers to Other Funds:						
Transfers to CBERRRSA and Other Capital Projects Funds	-	-	-	3,957,238	-	3,957,238
Transfers to Other Sub-Funds:						
Transfers to CBERRRSA Sub-Fund	-	-	-	107,081	-	107,081
TOTAL	\$ 629,512	\$ 25,431	\$ 195,673	\$ 10,244,921	\$ 438,571	\$ 11,534,108

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Combining Balance Sheet
December 31, 2022

	Birch Tree/ Elmore Roads	Section 6/ Campbell Airstrip Roads	Valli Vue Estates Roads	Skyranch Estates Roads	Upper Grover Roads	Raven Woods Bubbling Brook Roads	Mt. Park Estates Roads	Mt. Park/ Robin Hill Roads	Eagle River Chugiak Birchwood Rural Roads	Eaglewood Contributing Roads	Gateway Contributing Roads	Lakehill Roads	Totem Roads
ASSETS													
Cash and Investments in Central Treasury	\$ 512,755	\$ 374,700	\$ 157,598	\$ 188,083	\$ 46,527	\$ 138,643	\$ 38,804	\$ 277,780	\$ 1,736,489	\$ 21,035	\$ 389	\$ 307,852	\$ 136,343
Taxes Receivable:													
Delinquent Taxes	4,412	7,588	3,680	142	562	1,232	2,430	3,369	159,224	6,689	455	2,545	901
Penalties and Interest	109	305	6	28	-	-	-	116	-	-	-	-	-
Less: Allowance for Uncollectibles	(4)	(11)	-	(1)	-	-	-	(17)	(1,489)	(85)	-	(7)	(4)
Total Net Taxes Receivable	4,517	7,882	3,686	169	562	1,232	2,430	3,468	157,735	6,604	455	2,538	897
Accounts Receivable, Net	-	-	-	-	-	-	-	-	991	-	-	-	-
Intergovernmental Receivables	-	-	-	-	-	-	-	-	16,443	-	-	-	-
TOTAL ASSETS	517,272	382,582	161,284	188,252	47,089	139,875	41,234	281,248	1,911,658	27,639	844	310,390	137,240
LIABILITIES													
Accounts Payable and Retainage	49,659	9,691	8,301	1,690	2,628	3,308	2,509	11,350	705,932	-	-	3,665	2,762
Accrued Payroll Liabilities	-	-	-	-	-	-	-	-	28,169	-	-	-	-
Unearned Revenue and Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Due to Roads & Drainage Service Area	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	49,659	9,691	8,301	1,690	2,628	3,308	2,509	11,350	734,101	-	-	3,665	2,762
DEFERRED INFLOWS OF RESOURCES													
Unavailable Revenues - Misc	-	-	-	-	-	-	-	-	-	-	-	-	-
Unavailable Revenues - Property Taxes	3,724	6,360	3,687	170	562	1,232	2,429	3,169	131,159	2,898	407	445	678
Total Deferred Inflows of Resources	3,724	6,360	3,687	170	562	1,232	2,429	3,169	131,159	2,898	407	445	678
FUND BALANCE													
Committed	17,928	13,294	26,771	1,223	1,126	1,024	2,193	12,433	384,102	569	17	1,958	990
Unassigned	445,961	353,237	122,525	185,169	42,774	134,311	34,102	254,296	662,296	24,172	420	304,322	132,810
Total Fund Balance	463,889	366,531	149,296	186,392	43,900	135,335	36,295	266,729	1,046,398	24,741	437	306,280	133,800
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	517,272	382,582	161,284	188,252	47,089	139,875	41,234	281,248	1,911,658	27,639	844	310,390	137,240

LIMITED SERVICE AREAS
Combining Statement of Revenues, Expenditures, and Other
Financing Sources (Uses) and Changes in Fund Balance
For the Year Ended December 31, 2022

	Birch Tree/ Elmore Roads	Section 6/ Campbell Airstrip Roads	Valli Vue Estates Roads	Skyranch Estates Roads	Upper Grover Roads	Raven Woods Bubbling Brook Roads	Mt. Park Estates Roads	Mt. Park/ Robin Hill Roads	Eagle River Chugiak Birchwood Rural Roads	Eaglewood Contributing Roads	Gateway Contributing Roads	Lakehill Roads	Totem Roads
REVENUES													
Taxes	\$ 318,223	\$ 169,811	\$ 125,601	\$ 34,612	\$ 19,632	\$ 18,798	\$ 34,266	\$ 165,919	\$ 7,690,875	\$ 112,241	\$ 2,329	\$ 57,632	\$ 32,184
Intergovernmental	-	-	-	-	-	-	-	-	25,431	-	-	-	-
Investment Income (Loss)	(6,685)	(6,052)	(7,114)	(2,518)	(592)	(2,000)	(838)	(3,978)	(84,228)	(1,081)	(22)	(3,966)	(1,713)
Charges for Services	-	-	-	-	-	-	-	-	55,156	-	-	-	-
Other	-	-	-	-	-	-	-	-	95,618	-	-	-	-
Total Revenues	311,538	163,759	118,487	32,094	19,040	16,798	33,428	161,941	7,782,852	111,160	2,307	53,666	30,471
EXPENDITURES													
Public Services:													
Maintenance and Operations	217,309	161,139	324,500	14,828	13,644	12,409	26,583	150,706	4,593,786	6,900	200	23,734	12,005
Debt Service-Leases:													
Principal	-	-	-	-	-	-	-	-	62,000	-	-	-	-
PERS On-behalf Expenditures	-	-	-	-	-	-	-	-	25,431	-	-	-	-
Total Expenditures	217,309	161,139	324,500	14,828	13,644	12,409	26,583	150,706	4,681,217	6,900	200	23,734	12,005
Excess (Deficiency) of Revenues over Expenditures	94,229	2,620	(206,013)	17,266	5,396	4,389	6,845	11,235	3,101,635	104,260	2,107	29,932	18,466
OTHER FINANCING SOURCES (USES)													
Transfers from Other Sub-Funds	-	-	-	-	-	-	-	-	107,081	-	-	-	-
Transfers to CBERRRSA Sub-Fund	-	-	-	-	-	-	-	-	-	(104,938)	(2,143)	-	-
Transfers to CBERRRSA and Other Capital Projects Funds	-	-	-	-	-	-	-	-	(3,957,238)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	(3,850,157)	(104,938)	(2,143)	-	-
Net Change in Fund Balances	94,229	2,620	(206,013)	17,266	5,396	4,389	6,845	11,235	(748,522)	(678)	(36)	29,932	18,466
Fund Balance, January 1	369,660	363,911	355,309	169,126	38,504	130,946	29,450	255,494	1,794,920	25,419	473	276,348	115,334
Fund Balance, December 31	\$ 463,889	\$ 366,531	\$ 149,296	\$ 186,392	\$ 43,900	\$ 135,335	\$ 36,295	\$ 266,729	\$ 1,046,398	\$ 24,741	\$ 437	\$ 306,280	\$ 133,800

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Combining Balance Sheet
December 31, 2022

	Paradise Valley South Roads	SRW Home-owners Roads	Talus West Roads	Upper O'Malley Roads	Bear Valley Roads	Rabbit Creek/View Hts Roads	Villages Scenic Pkwy Roads	Sequoia Estates Roads	Rockhill Roads	South Goldenview Area Roads	Homestead Area Roads	Eagle River Street Lts	Total
ASSETS													
Cash and Investments in Central Treasury	\$ 66,451	\$ 209,321	\$ 362,946	\$ 467,464	\$ 101,820	\$ 214,273	\$ 26,541	\$ 186,853	\$ 567,965	\$ 677,010	\$ 116,675	\$ 290,845	\$ 7,225,162
Taxes Receivable:													
Delinquent Taxes	285	697	2,833	8,580	1,741	5,485	2,045	452	669	11,804	8	1,793	229,621
Penalties and Interest	-	-	79	1,051	-	217	179	-	-	28	-	-	2,118
Less: Allowance for Uncollectibles	-	-	(4)	(44)	-	(8)	(9)	-	(11)	(1)	-	(9)	(1,704)
Total Net Taxes Receivable	285	697	2,908	9,587	1,741	5,694	2,215	452	658	11,831	8	1,784	230,035
Accounts Receivable, Net	-	-	-	-	-	-	-	-	-	-	-	-	991
Intergovernmental Receivables	-	-	-	-	-	-	-	-	-	-	-	-	16,443
TOTAL ASSETS	66,736	210,018	365,854	477,051	103,561	219,967	28,756	187,305	568,623	688,841	116,683	292,629	7,472,631
LIABILITIES													
Accounts Payable	-	2,325	6,277	98,620	3,690	19,824	2,820	1,226	3,398	51,513	-	40,065	1,031,253
Accrued Payroll Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	28,169
Unearned Revenue and Deposits	-	-	-	-	-	-	-	-	-	-	200	-	200
Due to Roads & Drainage Service Area	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	2,325	6,277	98,620	3,690	19,824	2,820	1,226	3,398	51,513	200	40,065	1,059,622
DEFERRED INFLOWS OF RESOURCES													
Unavailable Revenues - Leases	-	-	-	-	-	-	-	-	-	-	-	-	-
Unavailable Revenues - Property Taxes	285	621	2,894	8,056	1,385	4,314	2,232	452	680	10,726	8	1,665	190,238
Total Deferred Inflows of Resources	285	621	2,894	8,056	1,385	4,314	2,232	452	680	10,726	8	1,665	190,238
FUND BALANCE													
Committed	524	2,816	3,064	51,649	2,955	11,297	3,886	577	3,179	46,667	620	23,297	614,159
Unassigned	65,927	204,256	353,619	318,726	95,531	184,532	19,818	185,050	561,366	579,935	115,855	227,602	5,608,612
Total Fund Balance	66,451	207,072	356,683	370,375	98,486	195,829	23,704	185,627	564,545	626,602	116,475	250,899	6,222,771
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	66,736	210,018	365,854	477,051	103,561	219,967	28,756	187,305	568,623	688,841	116,683	292,629	7,472,631

LIMITED SERVICE AREAS
Combining Statement of Revenues, Expenditures, and Other
Financing Sources (Uses) and Changes in Fund Balance
For the Year Ended December 31, 2022

	Paradise Valley South Roads	SRW Homeowners Roads	Talus West Roads	Upper O'Malley Roads	Bear Valley Roads	Rabbit Creek/View Hts Roads	Villages Scenic Pkwy Roads	Sequoia Estates Roads	Rockhill Roads	South Goldenview Area Roads	Homestead Area Roads	Eagle River Street Lts	Total
REVENUES													
Taxes	\$ 17,627	\$ 62,648	\$ 160,735	\$ 748,482	\$ 58,369	\$ 126,661	\$ 26,049	\$ 19,918	\$ 48,967	\$ 767,177	\$ 25,647	\$ 134,973	\$ 10,979,376
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	11,080	36,511
Investment Income (Loss)	(852)	(2,637)	(3,281)	(4,134)	(1,155)	(3,474)	(1,211)	(2,649)	(8,477)	(5,339)	(1,478)	(6,653)	(162,127)
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	55,156
Other	-	-	-	-	-	-	-	-	-	-	-	-	95,618
Total Revenues	16,775	60,011	157,454	744,348	57,214	123,187	24,838	17,269	40,490	761,838	24,169	139,400	11,004,534
EXPENDITURES													
Public Services:													
Maintenance and Operations	6,354	34,133	37,142	626,053	35,821	136,931	47,100	6,988	38,531	565,655	7,521	282,386	7,382,358
Debt Service-Leases:													
Principal	-	-	-	-	-	-	-	-	-	-	-	-	62,000
PERS On-behalf Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	25,431
Total Expenditures	6,354	34,133	37,142	626,053	35,821	136,931	47,100	6,988	38,531	565,655	7,521	282,386	7,469,789
Excess (Deficiency) of Revenues over Expenditures	10,421	25,878	120,312	118,295	21,393	(13,744)	(22,262)	10,281	1,959	196,183	16,648	(142,986)	3,534,745
OTHER FINANCING SOURCES (USES)													
Transfers from Other Sub-Funds	-	-	-	-	-	-	-	-	-	-	-	-	107,081
Transfers to CBERRRSA Sub-Fund	-	-	-	-	-	-	-	-	-	-	-	-	(107,081)
Transfers to CBERRRSA and Other Capital Projects Funds	-	-	-	-	-	-	-	-	-	-	-	-	(3,957,238)
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-	(3,957,238)
Net Change in Fund Balances	10,421	25,878	120,312	118,295	21,393	(13,744)	(22,262)	10,281	1,959	196,183	16,648	(142,986)	(422,493)
Fund Balance, January 1	56,030	181,194	236,371	252,080	77,093	209,573	45,966	175,346	562,586	430,419	99,827	393,885	6,645,264
Fund Balance, December 31	\$ 66,451	\$ 207,072	\$ 356,683	\$ 370,375	\$ 98,486	\$ 195,829	\$ 23,704	\$ 185,627	\$ 564,545	\$ 626,602	\$ 116,475	\$ 250,899	\$ 6,222,771

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Comparative Balance Sheet
December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash	\$ 750	\$ 750
Cash and Investment in Central Treasury	25,383,098	18,688,654
Accrued Interest on Investments	219,671	41,878
Taxes Receivable:		
Delinquent Taxes	2,738,617	2,172,208
Less: Allowance for Uncollectibles	(29,261)	(20,087)
Total Net Taxes Receivable	2,709,356	2,152,121
Accounts Receivable	523,801	880,034
Less: Allowance for Uncollectibles	(284,461)	(605,116)
Total Net Accounts Receivable	239,340	274,918
Intergovernmental Receivables	168,673	223,412
Due from Other Funds:		
Police and Fire Certificate of Participation Bond Fund	446,543	479,222
Prepaid Items	120,083	120,083
TOTAL ASSETS	29,287,514	21,981,038
LIABILITIES		
Accounts Payable and Retainages	2,796,721	2,428,066
Accrued Payroll Liabilities	3,884,119	3,705,461
Unearned Revenue and Deposits	537,661	435,957
Total Liabilities	7,218,501	6,569,484
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	1,860,047	1,737,626
Total Deferred Inflows of Resources	1,860,047	1,737,626
FUND BALANCE		
Nonspendable	120,083	120,083
Committed	13,186,572	13,005,179
Unassigned	6,902,311	548,666
Total Fund Balance	20,208,966	13,673,928
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 29,287,514	\$ 21,981,038

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Comparative Statements of Revenues, Expenditures, and Other Financing
Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2022 and 2021

	2022	2021
REVENUES		
Taxes	\$ 131,877,475	\$ 73,519,531
Intergovernmental	4,016,379	5,755,025
Charges for Services	1,147,844	1,030,284
Fines and Forfeitures	8,601,129	7,176,200
Investment Income	(245,804)	192,599
Other	559,529	450,768
Total Revenues	145,956,552	88,124,407
EXPENDITURES		
Public Safety:		
Police Services	128,771,689	129,280,203
PERS On-behalf Expenditures	3,478,103	5,299,423
Debt Service:		
Principal	291,207	278,947
Interest and Fiscal Agent Charges	632,439	455,214
Bond Issuance Costs	33,384	37,425
Total Debt Service	957,030	771,586
Debt Service-Leases:		
Principal	2,020,412	-
Interest	116,585	-
Total Debt Service-Leases	2,136,997	-
Total Expenditures	135,343,819	135,351,212
Excess (Deficiency) of Revenues over Expenditures	10,612,733	(47,226,805)
OTHER FINANCING SOURCES (USES)		
Premium on Bonds and Notes	130,560	221,441
Refunding Bonds Issued	-	7,524
Proceeds from Sale of Capital Assets	133,593	122,197
Transfers from Other Funds	333	147
Transfers to Other Funds	(4,342,181)	(4,396,473)
Transfers to Other Sub-Funds	-	(97,593)
Payment to Refunded Bond Escrow Agent	-	(7,493)
Total Other Financing Sources (Uses)	(4,077,695)	(4,150,250)
Net Change in Fund Balances	6,535,038	(51,377,055)
Fund Balance, January 1	13,673,928	65,050,983
Fund Balance, December 31	\$ 20,208,966	\$ 13,673,928

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2022

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 120,229,418	\$ 119,336,400	\$ (893,018)
Personal Property	9,326,742	10,448,252	1,121,510
Motor Vehicle Registration	1,437,331	1,475,127	37,796
Tax Cost Recoveries	-	21,394	21,394
Penalties and Interest	623,593	596,302	(27,291)
Total Taxes	131,617,084	131,877,475	260,391
Intergovernmental:			
State of Alaska On-behalf Payments	-	3,478,103	3,478,103
Liquor License	399,300	378,652	(20,648)
Electric Co-op Allocation	112,816	159,624	46,808
Total Intergovernmental	512,116	4,016,379	3,504,263
Charges for Services:			
Police Services	192,174	-	(192,174)
DWI Impound Administrative Fees	220,000	245,385	25,385
Range Usage Fees	5,000	2,400	(2,600)
Incarceration Cost Recovery	205,000	381,112	176,112
Reimbursed Costs	566,555	518,947	(47,608)
Total Charges for Services	1,188,729	1,147,844	(40,885)
Fines and Forfeitures:			
Traffic Court Fines	3,800,000	4,092,998	292,998
Trial Court Fines	1,890,000	2,294,432	404,432
Counter Fines	2,200,000	1,935,920	(264,080)
Curfew Fines	2,000	396	(1,604)
Minor Tobacco Fines	1,000	100	(900)
Other Fines and Forfeitures	280,756	277,283	(3,473)
Total Fines and Forfeitures	8,173,756	8,601,129	427,373
Investment Income - Short-term Investments	34,000	(245,804)	(279,804)
Other:			
Criminal Rule 8 Collection Costs	474,850	500,284	25,434
Prior Year Expenditure Recovery	-	3,409	3,409
Cash Over and Short	-	(38)	(38)
Miscellaneous	146,700	55,874	(90,826)
Total Other	621,550	559,529	(62,021)
Premium on Bonds and Notes	100,588	130,560	29,972
Proceeds from Sale of Capital Assets	103,000	133,593	30,593
Other Financing Source Lease	-	7,010,633	7,010,633
Transfers from Other Funds:			
Anchorage Metropolitan Police Capital Projects Fund	-	333	333
TOTAL	\$ 142,350,823	\$ 153,231,671	\$ 10,880,848

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Detail Schedule of Estimated and Actual Expenditures Other Financing Uses
For the Year Ended December 31, 2022

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
EXPENDITURES						
Public Safety:						
Police Services	\$ 135,051,726	\$ 132,667,729	\$ 128,771,689	\$ -	\$ 128,771,689	\$ 3,896,040
PERS On-behalf Expenditures	-	-	3,478,103	(3,478,103)	-	-
Debt Service:						
Principal	291,207	291,207	291,207	-	291,207	-
Interest and Fiscal Agent Charges	632,536	632,536	632,439	-	632,439	97
Bond Issuance Costs	38,348	38,348	33,384	-	33,384	4,964
Total Debt Service	962,091	962,091	957,030	-	957,030	5,061
Debt Service - Leases:						
Principal	-	2,089,252	2,020,412	-	2,020,412	68,840
Interest	-	47,745	116,585	-	116,585	(68,840)
Total Debt Service - Leases	-	2,136,997	2,136,997	-	2,136,997	-
Transfers to Other Funds:						
State Grants Fund	80,000	150,000	142,144	-	142,144	7,856
Federal Grants Fund	-	77,000	81,370	-	81,370	(4,370)
Anchorage Metropolitan Police Service Area Capital Projects Fund	-	400,000	400,000	-	400,000	-
Police and Fire Retiree Medical Liability Fund	544,462	544,462	545,192	-	545,192	(730)
Police and Fire Certificate of Participation Bond Fund	3,173,475	3,173,475	3,173,475	-	3,173,475	-
Anchorage Metropolitan Police SA	315,760	315,760	-	-	-	315,760
Total Transfers to Other Funds	4,113,697	4,660,697	4,342,181	-	4,342,181	318,516
TOTAL	\$ 140,127,514	\$ 140,427,514	\$ 139,686,000	\$ (3,478,103)	\$ 136,207,897	\$ 4,219,617

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2022

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Debt Service	Debt Service Leases	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:								
Police Services	\$ 97,438,582	\$ 3,478,103	\$ 3,212,886	\$ 16,506,746	\$ 957,030	\$ 2,136,997	\$ 11,613,475	\$ 135,343,819
Transfers to Other Funds:								
State Grants Fund	-	-	-	142,144	-	-	-	142,144
Federal Grants Fund	-	-	-	81,370	-	-	-	81,370
Anchorage Police SA CIP	-	-	-	400,000	-	-	-	400,000
Police and Fire Retiree Medical Liability Fund	-	-	-	545,192	-	-	-	545,192
Police and Fire Certificate of Participation Bond Fund	-	-	-	3,173,475	-	-	-	3,173,475
Total Transfers to Other Funds	-	-	-	4,342,181	-	-	-	4,342,181
TOTAL	97,438,582	3,478,103	3,212,886	20,848,927	957,030	2,136,997	11,613,475	139,686,000

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Comparative Balance Sheet
December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash	\$ 950	\$ 950
Cash and Investments in Central Treasury	3,831,592	4,239,759
Accrued Interest on Investments	82,022	35,264
Taxes Receivable:		
Delinquent Taxes	476,506	521,858
Less: Allowance for Uncollectibles	(5,225)	(4,687)
Total Net Taxes Receivable	471,281	517,171
Accounts Receivable	279,095	314,929
Less: Allowance for Uncollectibles	(11,821)	(11,561)
Total Net Accounts Receivable	267,274	303,368
Intergovernmental Receivables	43,889	58,132
TOTAL ASSETS	4,697,008	5,154,644
LIABILITIES		
Accounts Payable and Retainages	390,157	347,447
Accrued Payroll Liabilities	303,490	336,929
Total Liabilities	693,647	684,376
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	332,990	397,305
Total Deferred Inflows of Resources	332,990	397,305
FUND BALANCE		
Committed	2,223,734	2,213,347
Unassigned (Deficit)	1,446,637	1,859,616
Total Fund Balance	3,670,371	4,072,963
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 4,697,008	\$ 5,154,644

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Comparative Statements of Revenues, Expenditures, and Other Financing
Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
REVENUES		
Taxes	\$ 21,241,980	\$ 23,245,309
Intergovernmental	173,850	255,304
Charges for Services	1,683,241	1,781,565
Investment Loss (Income)	(120,166)	(62,599)
Other	4,646	26,823
Total Revenues	<u>22,983,551</u>	<u>25,246,402</u>
EXPENDITURES		
Public Services:		
Economic and Community Development	19,334,714	19,276,038
PERS On-behalf Expenditures	131,751	225,678
Total Public Services	<u>19,466,465</u>	<u>19,501,716</u>
Capital Outlay	34,805	-
Debt Service:		
Principal	1,875,329	1,759,557
Interest and Fiscal Agent Charges	990,401	1,086,860
Bond Issuance Costs	2,087	11,017
Total Debt Service	<u>2,867,817</u>	<u>2,857,434</u>
Total Expenditures	<u>22,369,087</u>	<u>22,359,150</u>
Excess (Deficiency) of Revenues over Expenditures	<u>614,464</u>	<u>2,887,252</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Capital Assets	-	-
Premium on Bonds and Notes	8,160	10,545
Refunding Bonds Issued	-	2,313,032
Transfers from Other Funds	208,511	50
Transfers to Other Funds	(1,233,727)	(936,422)
Payment to Refunded Bond Escrow Agent	-	(2,303,641)
Total Other Financing Sources (Uses)	<u>(1,017,056)</u>	<u>(916,436)</u>
Net Changes in Fund Balances	(402,592)	1,970,816
Fund Balance, January 1	4,072,963	2,102,147
Fund Balance, December 31	<u>\$ 3,670,371</u>	<u>\$ 4,072,963</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2022

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 18,799,834	\$ 18,660,319	\$ (139,515)
Personal Property	1,640,894	1,808,353	167,459
Motor Vehicle Registration	373,997	383,831	9,834
Hotel - Motel	197,355	274,801	77,446
Tax Cost Recoveries	-	4,184	4,184
Penalties and Interest	102,057	110,492	8,435
Total Taxes	21,114,137	21,241,980	127,843
Intergovernmental:			
State Grant- Direct			-
Build America Bond Subsidy	-	1,148	1,148
State of Alaska On-behalf Payments	-	131,751	131,751
Electric Co-op Allocation	28,943	40,951	12,008
Total Intergovernmental	28,943	173,850	144,907
Charges for Services:			
Aquatics	539,049	414,540	(124,509)
Program Lessons and Camp	15,100	1,792	(13,308)
Recreation Centers and Programs	368,150	436,927	68,777
Parks and Recreation	292,331	539,391	247,060
Camping Fees	95,000	44,437	(50,563)
School District Service Fees	250,500	216,700	(33,800)
Golf Fees	25,000	27,377	2,377
Reimbursed Costs	1,000	2,077	1,077
Total Charges for Services	1,586,130	1,683,241	97,111
Investment Income (Loss) - Short-term Investments	24,000	(120,166)	(144,166)
Other:			
Prior Year Expenditure Recovery	-	(17)	(17)
Lease & Rental Revenue	10,625	-	(10,625)
Cash Over and Short	-	(61)	(61)
Miscellaneous	4,724	4,724	-
Total Other	15,349	4,646	(10,703)
Premium on Bonds and Notes	55,183	8,160	(47,023)
Transfers from Other Funds:			
Anchorage Parks and Recreation Capital Projects Fund	207,470	208,511	1,041
TOTAL	\$ 23,031,212	\$ 23,200,222	\$ 169,010

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2022

EXPENDITURES	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	\$ 19,963,676	\$ 20,170,189	\$ 19,334,714	\$ -	\$ 19,334,714	\$ 835,475
PERS On-behalf Expenditures	-	-	131,751	(131,751)	-	-
Total Public Services	19,963,676	20,170,189	19,466,465	(131,751)	19,334,714	835,475
Capital Outlay	127,060	127,060	34,805	-	34,805	92,255
Debt Service:						
Principal	1,875,329	1,875,329	1,875,329	-	1,875,329	-
Interest and Fiscal Agent Charges	990,561	990,561	990,401	-	990,401	160
Bond Issuance Costs	51,293	51,293	2,087	-	2,087	49,206
Total Debt Service	2,917,183	2,917,183	2,867,817	-	2,867,817	49,366
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	12,349	12,349	12,349	-	12,349	-
Anchorage Parks and Recreation Capital Projects Fund	1,215,697	1,221,379	1,221,378	-	1,221,378	1
Total Transfers to Other Funds	1,228,046	1,233,728	1,233,727	-	1,233,727	1
Payment to Refunded Bond Escrow Agent	-	-	-	-	-	-
TOTAL	\$ 24,235,965	\$ 24,448,160	\$ 23,602,814	\$ (131,751)	\$ 23,471,063	\$ 977,097

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2022

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Debt Service	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
Public Services:								
Economic and Community Development	\$ 8,955,364	\$ 131,751	\$ 1,045,577	\$ 4,550,685	\$ 2,867,817	\$ 34,805	\$ 4,783,088	\$ 22,369,087
Transfers to Other Funds:								
Convention Center Operating Reserve Fund	-	-	-	12,349	-	-	-	12,349
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	1,221,378	-	-	-	1,221,378
Total Transfers to Other Funds	-	-	-	1,233,727	-	-	-	1,233,727
TOTAL	\$ 8,955,364	\$ 131,751	\$ 1,045,577	\$ 5,784,412	\$ 2,867,817	\$ 34,805	\$ 4,783,088	\$ 23,602,814

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Comparative Balance Sheet
December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash	\$ 500	\$ 500
Cash and Investments in Central Treasury	6,860,708	5,693,066
Taxes Receivable:		
Delinquent Taxes	114,179	119,930
Penalties and Interest	-	4,195
Less: Allowance for Uncollectibles	(1,119)	(1,150)
Total Net Taxes Receivable	113,060	122,975
Accounts Receivable, Net	53,643	37,193
TOTAL ASSETS	7,027,911	5,853,734
LIABILITIES		
Accounts Payable and Retainage	111,460	62,644
Accrued Payroll Liabilities	43,498	60,580
Unearned Revenue and Deposits	850	850
Total Liabilities	155,808	124,074
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	88,077	106,095
Total Deferred Inflows of Resources	88,077	106,095
FUND BALANCE		
Committed	255,161	287,666
Unassigned	6,528,865	5,335,899
Total Fund Balance	6,784,026	5,623,565
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 7,027,911	\$ 5,853,734

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Comparative Statements of Revenues, Expenditures, and Other Financing
Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
REVENUES		
Taxes	\$ 4,487,713	\$ 4,251,180
Intergovernmental	33,321	36,831
Charges for Services	266,711	203,944
Investment Income	(88,797)	13,874
Other	13,615	18,551
Total Revenues	<u>4,712,563</u>	<u>4,524,380</u>
EXPENDITURES		
Public Services:		
Economic and Community Development	2,898,065	3,290,573
PERS On-behalf Expenditures	33,321	36,831
Total Public Services	<u>2,931,386</u>	<u>3,327,404</u>
Debt Service:		
Principal	165,145	158,137
Interest and Fiscal Agent Charges	28,106	38,010
Debt Issuance Costs	1	140
Total Debt Service	<u>193,252</u>	<u>196,287</u>
Capital Outlay	1,540	-
Total Expenditures	<u>3,126,178</u>	<u>3,523,691</u>
Excess of Revenues over Expenditures	<u>1,586,385</u>	<u>1,000,689</u>
OTHER FINANCING SOURCES (USES)		
Refunding Bonds Issued	-	34,760
Transfers to Other Funds	(425,924)	(393,967)
Payment to Refunded Bond Escrow Agent	-	(34,619)
Total Other Financing Sources (Uses)	<u>(425,924)</u>	<u>(393,826)</u>
Net Change in Fund Balances	1,160,461	606,863
Fund Balance, January 1	5,623,565	5,016,702
Fund Balance, December 31	<u>\$ 6,784,026</u>	<u>\$ 5,623,565</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2022

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 4,381,989	\$ 4,371,558	\$ (10,431)
Personal Property	73,216	96,798	23,582
Tax Cost Recoveries	-	1,921	1,921
Penalties and Interest	17,672	17,436	(236)
Total Taxes	<u>4,472,877</u>	<u>4,487,713</u>	<u>14,836</u>
Intergovernmental:			
State of Alaska On-behalf Payments	-	33,321	33,321
Charges for Services:			
Aquatics	250,000	108,025	(141,975)
Program Lessons and Camp	120,500	-	(120,500)
Recreation Center Rentals and Activities	65,000	128,655	63,655
Reimbursed Costs	26,002	30,031	4,029
Total Charges for Services	<u>461,502</u>	<u>266,711</u>	<u>(194,791)</u>
Investment Income - Short-term Investments	22,000	(88,797)	(110,797)
Other:			
Lease and Rental Revenue	21,600	13,615	(7,985)
Prior Year Expenditure Recovery	-	-	-
Total Other	<u>21,600</u>	<u>13,615</u>	<u>(7,985)</u>
Refunding Bonds Issued	2,413	-	(2,413)
TOTAL	<u>\$ 4,980,392</u>	<u>\$ 4,712,563</u>	<u>\$ (267,829)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2022

EXPENDITURES	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	\$ 4,358,755	\$ 4,358,755	\$ 2,898,065	\$ -	\$ 2,898,065	\$ 1,460,690
PERS On-behalf Expenditures	-	-	33,321	(33,321)	-	-
Capital Outlay	-	-	1,540	-	1,540	(1,540)
Debt Service:						
Principal	165,144	165,144	165,145	-	165,145	(1)
Interest and Fiscal Agent Charges	28,106	28,106	28,106	-	28,106	-
Bond Issuance Costs	2,463	2,463	1	-	1	2,462
Total Debt Service	<u>195,713</u>	<u>195,713</u>	<u>193,252</u>	<u>-</u>	<u>193,252</u>	<u>2,461</u>
Transfers to Other Funds:						
ER-Chugiak Parks and Recreation Capital Projects Fund	425,924	425,924	425,924	-	425,924	-
TOTAL	<u>\$ 4,980,392</u>	<u>\$ 4,980,392</u>	<u>\$ 3,552,102</u>	<u>\$ (33,321)</u>	<u>\$ 3,518,781</u>	<u>\$ 1,461,611</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2022

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Capital Outlay	Debt Service	Charges To/From Other Departments	Actual on GAAP Basis
Public Services:								
Economic and Community Development	\$ 1,311,613	\$ -	\$ 184,670	\$ 708,851	\$ -	\$ -	\$ 692,931	\$ 2,898,065
PERS On-behalf Expenditures	-	33,321	-	-	-	-	-	33,321
Capital Outlay					1,540			1,540
Debt Service:								
Principal	-	-	-	-	-	165,145	-	165,145
Interest and Fiscal Agent Charges	-	-	-	-	-	28,106	-	28,106
Bond Issuance Costs	-	-	-	-	-	1	-	1
Total Debt Service	-	-	-	-	-	193,252	-	193,252
Transfers to Other Funds:								
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	425,924	-	-	-	425,924
TOTAL	1,311,613	33,321	184,670	1,134,775	1,540	193,252	692,931	3,552,102

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Comparative Balance Sheet
December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash	\$ 500	\$ 500
Taxes Receivable:		
Delinquent Taxes	2,017	2,017
Penalties and Interest	4,078	4,078
Less: Allowance for Uncollectibles	(143)	(143)
Total Net Taxes Receivable	<u>5,952</u>	<u>5,952</u>
Accounts Receivable	71,270	65,640
Less: Allowance for Uncollectibles	(7,145)	(5,441)
Total Net Accounts Receivable	<u>64,125</u>	<u>60,199</u>
TOTAL ASSETS	<u><u>70,577</u></u>	<u><u>66,651</u></u>
LIABILITIES		
Accounts Payable and Retainage	6,999	5,801
Accrued Payroll Liabilities	296,303	290,424
Due to Areawide	13,216,594	12,705,142
Unearned Revenue and Deposits	228,000	228,000
Total Liabilities	<u>13,747,896</u>	<u>13,229,367</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	6,238	6,238
Total Deferred Inflows of Resources	<u>6,238</u>	<u>6,238</u>
FUND BALANCE (DEFICIT)		
Committed	583,345	649,109
Unassigned (Deficit)	(14,266,902)	(13,818,063)
Total Fund Deficit	<u>(13,683,557)</u>	<u>(13,168,954)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND DEFICIT	<u><u>\$ 70,577</u></u>	<u><u>\$ 66,651</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Deficit
For the Years Ended December 31, 2022 and 2021

	2022	2021
REVENUES		
Taxes	\$ -	\$ (286)
Intergovernmental	155,300	177,530
Licenses and Permits	6,972,664	5,969,254
Charges for Services	14,146	21,385
Investment Loss	(455,058)	(325,275)
Fines and Forfeitures	25,500	29,175
Other	(1,001)	4,856
Total Revenues	<u>6,711,551</u>	<u>5,876,639</u>
EXPENDITURES		
Public Services:		
Economic and Community Development	7,065,606	7,867,992
PERS On-behalf Expenditures	155,300	177,530
Total Public Services	<u>7,220,906</u>	<u>8,045,522</u>
Capital Outlay	5,248	-
Total Expenditures	<u>7,226,154</u>	<u>8,045,522</u>
Net Change in Fund Deficit	(514,603)	(2,168,883)
Fund Deficit, January 1	(13,168,954)	(11,000,071)
Fund Deficit, December 31	<u><u>\$ (13,683,557)</u></u>	<u><u>\$ (13,168,954)</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2022

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Penalties and Interest	\$ -	\$ -	\$ -
Intergovernmental:			
State of Alaska On-behalf Payments	-	155,300	155,300
Licenses and Permits:			
Mechanical Licenses and Exams	34,400	148,993	114,593
Local Business Licenses	74,000	492,990	418,990
Building Permit Plan Reviews	1,110,000	1,261,501	151,501
Building and Grading Permits	3,311,302	3,722,670	411,368
Electrical Permits	220,000	192,560	(27,440)
Mechanical, Gas and Plumbing Permits	520,000	542,037	22,037
Sign Permits	21,000	20,230	(770)
Elevator Permits	590,000	589,563	(437)
Mobile Home and Park Permits	1,000	2,120	1,120
Total Licenses and Permits	<u>5,881,702</u>	<u>6,972,664</u>	<u>1,090,962</u>
Charges for Services:			
Copier Fees	21,000	14,146	(6,854)
Investment Loss - Short-term Investments	(46,000)	(455,058)	(409,058)
Fines and Forfeitures:			
Other Fines and Forfeitures	24,000	25,500	1,500
Other:			
Appeal Receipts	500	(1,000)	(1,500)
Cash Over & Short		(1)	(1)
Total Other	<u>500</u>	<u>(1,001)</u>	<u>(1,501)</u>
TOTAL	\$ 5,881,202	\$ 6,711,551	\$ 828,849

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2022

EXPENDITURES	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	\$ 7,599,510	\$ 7,599,510	\$ 7,065,606	\$ -	\$ 7,065,606	\$ 533,904
PERS On-behalf Expenditures	-	-	155,300	(155,300)	-	-
Capital Outlay	16,449	16,449	5,248	-	5,248	11,201
TOTAL	\$ 7,615,959	\$ 7,615,959	\$ 7,226,154	\$ (155,300)	\$ 7,065,606	\$ 533,904

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2022

EXPENDITURES	Personnel Services	PERS		Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
		On-behalf Expenditures	Supplies				
Public Services:							
Economic and Community Development	\$ 5,645,109	\$ 155,300	\$ 53,343	\$ 188,618		\$ 1,178,536	\$ 7,220,906
Capital Outlay					5,248		5,248
TOTAL	\$ 5,645,109	\$ 155,300	\$ 53,343	\$ 188,618	\$ 5,248	\$ 1,178,536	\$ 7,226,154

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Comparative Balance Sheet
December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash and Investments in Central Treasury	\$ 2,069,124	\$ 2,502,082
Accounts Receivable, Net	197,958	23,657
Due from Component Unit - Anchorage School District	2,585	2,234
TOTAL ASSETS	<u>2,269,667</u>	<u>2,527,973</u>
LIABILITIES		
Accounts Payable and Retainage	297,279	308,566
Accrued Payroll Liabilities	41,893	39,338
Unearned Revenue and Deposits	345,287	345,287
Total Liabilities	<u>684,459</u>	<u>693,191</u>
FUND BALANCE		
Committed	170,845	179,795
Unassigned	1,414,363	1,654,987
Total Fund Balance	<u>1,585,208</u>	<u>1,834,782</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,269,667</u>	<u>\$ 2,527,973</u>

EXHIBIT AA-72

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For The Years Ended December 31, 2022 and 2021

	2022	2021
REVENUES		
Intergovernmental	\$ 49,322	\$ 68,282
Charges for Services	896,677	1,059,007
Investment Income	(39,415)	10,883
Other	964,008	755,156
Total Revenues	<u>1,870,592</u>	<u>1,893,328</u>
EXPENDITURES		
General Government:		
Finance	2,070,844	2,177,886
PERS On-behalf Expenditures	49,322	68,282
Capital Outlay	-	1,449
Total Expenditures	<u>2,120,166</u>	<u>2,247,617</u>
Net Changes in Fund Balances	<u>(249,574)</u>	<u>(354,289)</u>
Fund Balance, January 1	1,834,782	2,189,071
Fund Balance, December 31	<u>\$ 1,585,208</u>	<u>\$ 1,834,782</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2022

	Estimated	Actual	Variance With Final Budget
REVENUES			
Intergovernmental:			
State of Alaska On-behalf Payments	\$ -	\$ 49,322	\$ 49,322
Charges for Services:			
School District Service Fees	551,000	186,915	(364,085)
Reimbursed Cost	745,660	709,762	(35,898)
Total Charges for Services	1,296,660	896,677	(399,983)
Investment Income - Short-term Investments	6,000	(39,415)	(45,415)
Other:			
Miscellaneous	1,567,497	964,008	(603,489)
Total Other	1,567,497	964,008	(603,489)
TOTAL	\$ 2,870,157	\$ 1,870,592	\$ (999,565)

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2022

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
EXPENDITURES						
General Government:						
Finance	\$ 2,536,908	\$ 2,536,908	\$ 2,070,844	\$ -	\$ 2,070,844	\$ 466,064
PERS On-behalf Expenditures	-	-	49,322	(49,322)	-	-
TOTAL	\$ 2,536,908	\$ 2,536,908	\$ 2,120,166	\$ (49,322)	\$ 2,070,844	\$ 466,064

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2022

EXPENDITURES	Personnel Services	PERS		Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
		On-behalf Expenditures	Supplies				
General Government:							
Finance	\$ 1,059,294	\$ 49,322	\$ 758	\$ 800,985	\$ -	\$ 209,807	\$ 2,120,166
TOTAL	\$ 1,059,294	\$ 49,322	\$ 758	\$ 800,985	\$ -	\$ 209,807	\$ 2,120,166

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Comparative Balance Sheet
December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash and Investments in Central Treasury	\$ 168,646	\$ 344,518
TOTAL ASSETS	<u>168,646</u>	<u>344,518</u>
LIABILITIES		
Accounts Payable and Retainage	6,222	6,100
Accrued Payroll Liabilities	5,116	5,038
Total Liabilities	<u>11,338</u>	<u>11,138</u>
FUND BALANCE		
Unassigned	157,308	333,380
Total Fund Balance	<u>157,308</u>	<u>333,380</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 168,646</u>	<u>\$ 344,518</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Comparative Statements of Revenues, Expenditures, and Other Financing
Sources, and Changes in Fund Balance
For The Years Ended December 31, 2022 and 2021

	2022	2021
REVENUES		
Intergovernmental	\$ 12,899	\$ 18,527
Charges for Services	9,018	8,944
Investment Income	(6,253)	1,457
Total Revenues	<u>15,664</u>	<u>28,928</u>
EXPENDITURES		
General Government:		
Human Resources	178,837	176,422
PERS On-behalf Expenditures	12,899	18,527
Total Expenditures	<u>191,736</u>	<u>194,949</u>
Deficiency of Revenues over Expenditures	<u>(176,072)</u>	<u>(166,021)</u>
OTHER FINANCING SOURCES		
Transfers from Other Sub-Funds	-	197,595
Total Other Financing Sources	<u>-</u>	<u>197,595</u>
Net Change in Fund Balances	(176,072)	31,574
Fund Balance, January 1,	333,380	301,806
Fund Balance, December 31	<u>\$ 157,308</u>	<u>\$ 333,380</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2022

REVENUES	Estimated	Actual	Variance With Final Budget
Intergovernmental:			
State of Alaska On-behalf Payments	\$ -	\$ 12,899	\$ 12,899
Investment Income - Short-term Investments	10	(6,253)	(6,263)
Charges for Services:			
Reimbursed Cost	11,410	9,018	(2,392)
TOTAL	\$ 11,420	\$ 15,664	\$ 4,244

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2022

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Human Resources	\$ 209,791	\$ 209,791	\$ 178,837	\$ -	\$ 178,837	\$ 30,954
PERS On-behalf Expenditures	-	-	12,899	(12,899)	-	-
TOTAL	\$ 209,791	\$ 209,791	\$ 191,736	\$ (12,899)	\$ 178,837	\$ 30,954

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2022

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Charges From Other Departments	Actual on GAAP Basis
Human Resources	\$ 136,175	\$ 12,899	\$ -	\$ 25,193	\$ 17,469	\$ 191,736
TOTAL	\$ 136,175	\$ 12,899	\$ -	\$ 25,193	\$ 17,469	\$ 191,736

MUNICIPALITY OF ANCHORAGE, ALASKA
Turnagain Arm Police Service Area
Comparative Balance Sheet
December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash and Investments in Central Treasury	\$ 14,095	\$ 12,951
Taxes Receivable:		
Delinquent Taxes	1,769	1,974
Penalties and Interest	91	164
Less: Allowance for Uncollectibles	(5)	(8)
Total Net Taxes Receivable	1,855	2,130
TOTAL ASSETS	15,950	15,081
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	1,796	1,855
Total Deferred Inflows of Resources	1,796	1,855
 FUND BALANCE		
Committed	1,734	1,657
Unassigned	12,420	11,569
Total Fund Balance	14,154	13,226
TOTAL DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 15,950	\$ 15,081

EXHIBIT AA-82

MUNICIPALITY OF ANCHORAGE, ALASKA
Turnagain Arm Police Service Area
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2022 and 2021

	2022	2020
REVENUES		
Taxes	\$ 22,084	\$ 24,259
Investment Income	(142)	11
Total Revenues	21,942	24,270
EXPENDITURES		
Public Safety:		
Police Services	21,014	20,084
Total Public Services	21,014	20,084
Total Expenditures	21,014	20,084
 Net Change in Fund Balances	928	4,186
Fund Balance, January 1	13,226	9,040
Fund Balance, December 31	\$ 14,154	\$ 13,226

MUNICIPALITY OF ANCHORAGE, ALASKA
Turnagain Arm Police Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2022

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 16,887	\$ 16,095	\$ (792)
Personal Property	4,840	5,735	895
Tax Cost Recoveries	-	35	35
Penalties and Interest	68	219	151
Total Taxes	21,795	22,084	289
Investment Income - Short-term Investments	10	(142)	(152)
TOTAL	\$ 21,805	\$ 21,942	\$ 137

MUNICIPALITY OF ANCHORAGE, ALASKA
Turnagain Arm Police Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2022

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Police Services	\$ 21,805	\$ 21,805	\$ 21,014		\$ 21,014	\$ 791
TOTAL	\$ 21,805	\$ 21,805	\$ 21,014	\$ -	\$ 21,014	\$ 791

MUNICIPALITY OF ANCHORAGE, ALASKA
Turnagain Arm Police Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2022

EXPENDITURES	Personnel Services	Actual on GAAP Basis
Public Safety:		
Police Services	\$ 21,014	\$ 21,014
TOTAL	\$ 21,014	\$ 21,014

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide EMS Lease Special Levy
Comparative Balance Sheet
December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash and Investments in Central Treasury	\$ -	\$ 972
Taxes Receivable:		
Delinquent Taxes	10,343	-
Penalties and Interest	-	-
Less: Allowance for Uncollectibles	(83)	-
Total Net Taxes Receivable	10,260	-
TOTAL ASSETS	10,260	972
LIABILITIES		
Due to Areawide	6,216	-
Total Liabilities	6,216	-
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	4,043	-
Total Deferred Inflows of Resources	4,043	-
FUND BALANCE		
Nonspendable	-	-
Restricted	1	972
Total Fund Balance	1	972
TOTAL FUND BALANCE	\$ 10,260	\$ 972

EXHIBIT AA-87

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide EMS Lease Special Levy
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2022 and 2021

	2022	2021
REVENUES		
Taxes	\$ 828,058	\$ 830,000
Total Revenues	828,058	830,000
EXPENDITURES		
Public Safety:		
Fire Services	-	829,028
Debt Service - Leases:		
Principal	829,029	-
Total Expenditures	829,029	829,028
Excess (Deficiency) of Revenues over Expenditures	(971)	972
Net Change in Fund Balances	(971)	972
Fund Balance, January 1	972	-
Fund Balance, December 31	\$ 1	\$ 972

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide EMS Lease Special Levy
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2022

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 769,819	\$ 768,848	\$ (971)
Personal Property	59,210	59,210	-
Total Taxes	829,029	828,058	(971)
TOTAL	\$ 829,029	\$ 828,058	\$ (971)

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide EMS Lease Special Levy
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2022

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Debt Service - Leases:						
Principal	\$ 829,029	\$ 829,029	\$ 829,029		\$ 829,029	\$ -
TOTAL	\$ 829,029	\$ 829,029	\$ 829,029	\$ -	\$ 829,029	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide EMS Lease Special Levy
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2022

EXPENDITURES	Lease Capital Outlay	Debt Service Leases	Actual on GAAP Basis
Debt Service - Leases:			
Principal		\$ 829,029	\$ 829,029
TOTAL	\$ -	\$ 829,029	\$ 829,029

MUNICIPALITY OF ANCHORAGE, ALASKA
MLP Sale Proceeds
Comparative Balance Sheet
December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash and Investments in Central Treasury	\$ 17,916,470	\$ 23,187
TOTAL ASSETS	<u>17,916,470</u>	<u>23,187</u>
FUND BALANCE		
Unassigned	17,916,470	23,187
Total Fund Balance	17,916,470	23,187
TOTAL FUND BALANCE	<u>\$ 17,916,470</u>	<u>\$ 23,187</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
MLP Sale Proceeds
Comparative Statements of Revenues, Expenditures, Other Financing
Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2022 and 2021

	2022	2021
REVENUES		
Investment Income	\$ (251,447)	\$ 574
Miscellaneous revenues	77,665	-
Total Revenues	<u>(173,782)</u>	<u>574</u>
EXPENDITURES		
General Government:		
Areawide Service Area	81,078	50,000
Total Expenditures	<u>81,078</u>	<u>50,000</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(254,860)</u>	<u>(49,426)</u>
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	18,148,143	-
Total Other Financing Sources (Uses)	<u>18,148,143</u>	<u>-</u>
Net Change in Fund Balances	17,893,283	(49,426)
Fund Balance, January 1	23,187	72,613
Fund Balance, December 31	<u>\$ 17,916,470</u>	<u>\$ 23,187</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
MLP Sale Proceeds
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2022

REVENUES	Estimated	Actual	Variance With Final Budget
Investment Income	\$ -	\$ (251,447)	\$ (251,447)
Miscellaneous revenues		77,665	77,665
Transfers from Other Funds:			
Electric Utility Fund	-	18,148,143	18,148,143
TOTAL	\$ -	\$ 17,974,361	\$ 17,974,361

MUNICIPALITY OF ANCHORAGE, ALASKA
MLP Sale Proceeds
Detail Schedule of Estimated and Actual Other Financing Uses
For the Year Ended December 31, 2022

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Areawide Service Area	\$ -	\$ -	\$ 81,078	\$ -	\$ 81,078	\$ (81,078)
TOTAL	\$ -	\$ -	\$ 81,078	\$ -	\$ 81,078	\$ (81,078)

MUNICIPALITY OF ANCHORAGE, ALASKA
MLP Sale Proceeds
Detail Schedule of Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2022

EXPENDITURES	Other Services and Charges	Actual on GAAP Basis
General Government:		
Areawide Service Area	\$ 81,078	\$ 81,078
TOTAL	\$ 81,078	\$ 81,078

MUNICIPALITY OF ANCHORAGE, ALASKA
 Areawide APD IT Systems Special Levy
 Comparative Balance Sheet
 December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash and Investments in Central Treasury	\$ 2,247,018	\$ 1,500,000
Taxes Receivable:		
Delinquent Taxes	17,944	-
Less: Allowance for Uncollectibles	(166)	-
Total Net Taxes Receivable	17,778	-
TOTAL ASSETS	2,264,796	1,500,000
LIABILITIES		
Accounts Payable	699,899	-
Total Liabilities	699,899	-
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	8,088	-
Total Deferred Inflows of Resources	8,088	-
FUND BALANCE		
Restricted	1,556,809	1,500,000
Total Fund Balance	1,556,809	1,500,000
TOTAL FUND BALANCE	\$ 2,264,796	\$ 1,500,000

EXHIBIT AA-97

MUNICIPALITY OF ANCHORAGE, ALASKA
 Areawide APD IT Systems Special Levy
 Comparative Statements of Revenues, Expenditures,
 and Changes in Fund Balance
 For the Years Ended December 31, 2021 and 2020

	2022	2021
REVENUES		
Taxes	\$ 1,500,000	\$ 1,500,000
Total Revenues	1,500,000	1,500,000
EXPENDITURES		
Public Safety:		
Police Services	1,443,191	-
Total Expenditures	1,443,191	-
Net Change in Fund Balances	56,809	1,500,000
Fund Balance, January 1	1,500,000	-
Fund Balance, December 31	\$ 1,556,809	\$ 1,500,000

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide APD IT Systems Special Levy
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2022

REVENUES	Estimated		Actual		Variance With Final Budget
Taxes:					
Real Property	\$	1,392,869	\$	1,392,869	\$ -
Personal Property		107,131		107,131	-
TOTAL	\$	1,500,000	\$	1,500,000	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide APD IT Systems Special Levy
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2022

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget						
	Original	Revised										
Public Safety:												
Police Services	\$	1,500,000	\$	3,000,000	\$	1,443,191	\$	-	\$	1,443,191	\$	1,556,809
TOTAL	\$	1,500,000	\$	3,000,000	\$	1,443,191	\$	-	\$	1,443,191	\$	1,556,809

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide APD IT Systems Special Levy
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2022

EXPENDITURES	Supplies	Capital Outlay	Other Services and Charges	Actual on GAAP Basis				
					Public Safety:			
Police Services	120,000	\$	118,503	\$	1,204,688	\$	1,443,191	
TOTAL	\$	120,000	\$	118,503	\$	1,204,688	\$	1,443,191

MUNICIPALITY OF ANCHORAGE, ALASKA
 Operating Projects Committed General
 Comparative Balance Sheet
 December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash and Investments in Central Treasury	\$ 2,726,774	\$ -
TOTAL ASSETS	2,726,774	-
FUND BALANCE		
Committed	2,726,774	-
Total Fund Balance	2,726,774	-
TOTAL FUND BALANCE	\$ 2,726,774	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
 Operating Projects Committed General
 Comparative Statements of Revenues, Expenditures,
 and Changes in Fund Balance
 For the Years Ended December 31, 2022 and 2021

	2022	2021
OTHER FINANCING SOURCES (USES)		
Transfers from other funds	2,726,774	-
Total Other Financing Sources (Uses)	2,726,774	-
Net Change in Fund Balances	2,726,774	-
Fund Balance, January 1	-	-
Fund Balance, December 31	\$ 2,726,774	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
Operating Projects committed General
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2022

REVENUES	Estimated	Actual	Variance With Final Budget
Transfers from Other Funds:			
Areawide General	1,000,000	1,696,317	(696,317)
Anchorage Fire Service Area Fund	1,000,000	1,000,000	-
Misc Operatinal Grants	726,774	30,457	696,317
TOTAL	\$ 2,726,774	\$ 2,726,774	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
Operating Projects committed General
Detail Schedule of Estimated and Actual Other Financing Uses
For the Year Ended December 31, 2022

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Areawide General	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ 90,000
Fire Services	-	1,000,000	-	-	-	1,000,000
Police Services	-	389,866	-	-	-	389,866
Health & Human Services	-	107,616	-	-	-	107,616
Economic and Comm Dev	-	1,010,457	-	-	-	1,010,457
Public Workds	-	128,835	-	-	-	128,835
TOTAL	\$ -	\$ 2,726,774	\$ -	\$ -	\$ -	\$ 2,726,774

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Comparative Balance Sheet
December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash and Investments in Central Treasury	\$ 4,771,114	\$ 3,388,146
Due from Equipment Maintenance Fund	85,000	85,000
Long-term Loan Receivable	1,294,347	1,294,347
Short-term Lease receivable	244,872	-
Long-term Lease Receivable	2,640,906	-
Advance to Equipment Maintenance Fund	850,000	935,000
TOTAL ASSETS	9,886,239	5,702,493
LIABILITIES		
Accounts Payable and Retainages	1,132	87,265
Accrued Payroll Liabilities	3,296	8,462
Unearned Revenue and Deposits	52,364	85,680
Total Liabilities	56,792	181,407
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue Leases	2,904,264	-
Unavailable Revenues-Land Sales	1,243,352	1,243,352
Total Deferred Inflows of Resources	4,147,616	1,243,352
FUND BALANCE		
Nonspendable	50,995	985,995
Committed	5,630,836	3,291,739
Total Fund Balance	5,681,831	4,277,734
TOTAL LIABILITIES AND FUND BALANCE	\$ 9,886,239	\$ 5,702,493

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Source (Uses)
and Changes in Fund Balance
For The Years Ended December 31, 2022 and 2021

	2022	2021
REVENUES		
Intergovernmental	\$ 7,819	\$ 12,223
Charges for Services	695,598	387,438
Investment Income	(33,892)	93,672
Other	-	450
Total Revenues	669,525	493,783
EXPENDITURES		
General Government:		
Land Management	429,663	637,894
PERS On-behalf Expenditures	7,819	12,223
Total Expenditures	437,482	650,117
Excess (Deficiency) of Revenues over Expenditures	232,043	(156,334)
OTHER FINANCING SOURCES (USES)		
Transfers to Other Funds	(80,000)	(2,950,000)
Proceeds from Sale of Capital Assets	1,252,054	16,648
Total Other Financing Sources (Uses)	1,172,054	(2,933,352)
Net Change in Fund Balances	1,404,097	(3,089,686)
Fund Balance, January 1	4,277,734	7,367,420
Fund Balance, December 31	\$ 5,681,831	\$ 4,277,734

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For The Year Ended December 31, 2022

REVENUES	Estimated	Actual	Variance With Final Budget
Intergovernmental:			
State of Alaska On-behalf Payments	\$ -	\$ 7,819	\$ 7,819
Charges for Services:			
Wetlands Mitigation Credit	105,000	192,400	87,400
Miscellaneous Permits	169,135	37,530	(131,605)
Reimbursed Costs	-	-	-
Pipe Right Of Way Fee	5,205	86,940	81,735
Lease Revenue GASB 87	283,223	280,907	(2,316)
Lease Interest Income GASB 87	28,802	28,803	1
Lease and Rental	70,870	69,018	(1,852)
Total Charges for Services	662,235	695,598	33,363
Investment Income - Short-term Investments	7,000	(71,995)	(78,995)
Interest Income- Other	27,000	38,103	11,103
Proceeds from Sale of Capital Assets	924,000	1,252,054	328,054
TOTAL	\$ 1,620,235	\$ 1,921,579	\$ 301,344

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For The Year Ended December 31, 2022

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Land Management	\$ 780,321	\$ 780,321	\$ 429,663	\$ -	\$ 429,663	\$ 350,658
PERS On-behalf Expenditures	-	-	7,819	(7,819)	-	-
Total General Government	780,321	780,321	437,482	(7,819)	429,663	350,658
Transfer to Other Funds:						
Heritage Land Bank Capital Projects Fund	80,000	80,000	80,000	-	80,000	-
TOTAL	\$ 860,321	\$ 860,321	\$ 517,482	\$ (7,819)	\$ 509,663	\$ 350,658

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2022

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Capital Outlay	Charges From Other Departments	Actual on GAAP Basis
	General Government:						
Land Management	\$ 150,515	\$ 7,819	\$ 893	\$ 40,750	\$ 1,446	\$ 236,059	\$ 437,482
Transfer to Other Funds:							
Heritage Land Bank Capital Projects Fund	-	-	-	80,000	-	-	80,000
TOTAL	\$ 150,515	\$ 7,819	\$ 893	\$ 120,750	\$ 1,446	\$ 236,059	\$ 517,482

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal/State Fine and Forfeiture
Comparative Balance Sheet
December 31, 2022 and 2021

	2022	2021
ASSET		
Cash	\$ 72,763	\$ 72,763
Cash and Investments in Central Treasury	799,605	981,176
TOTAL ASSETS	872,368	1,053,939
LIABILITIES		
Accounts Payable and Retainage	61,436	2,791
Total Liabilities	61,436	2,791
FUND BALANCE		
Restricted	810,932	1,047,140
Assigned	-	4,008
Total Fund Balance	810,932	1,051,148
TOTAL LIABILITIES AND FUND BALANCE	\$ 872,368	\$ 1,053,939

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal/State Fine and Forfeiture
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance
For the Years Ended December 31, 2022 and 2021

	2022	2021
REVENUES		
Fines and Forfeitures	\$ 26,799	\$ 247,327
Investment Income	8,838	141
Total Revenues	35,637	247,468
EXPENDITURES		
Public Safety:		
Police Services	275,853	211,111
Total Expenditures	275,853	211,111
Net Change in Fund Balances	(240,216)	36,357
Fund Balance, January 1	1,051,148	1,014,791
Fund Balance, December 31	\$ 810,932	\$ 1,051,148

MUNICIPALITY OF ANCHORAGE, ALASKA
State Grants Fund
Comparative Balance Sheet
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and Investments in Central Treasury	\$ 9,546,189	\$ 5,997,270
Accounts Receivable, Net	-	159,876
Bal conversion Error Suspense	30	-
Travel Advances - Employee	264	-
Intergovernmental Receivables	45,706,129	21,250,029
Due from other Funds	-	5,108,069
Total Assets	<u>55,252,612</u>	<u>32,515,244</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Grant Advancement	102,569	200,370
Total Deferred Outflows of Resources	<u>102,569</u>	<u>200,370</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>55,355,181</u></u>	<u><u>32,715,614</u></u>
LIABILITIES		
Accounts Payable and Retainage	1,079,275	2,769,248
Accrued Payroll Liabilities	140,962	134,516
Due to Areawide	-	5,673,872
Unearned Revenue and Deposits	2,019,910	1,420,268
Advances from Other Funds	25,890,212	12,438,547
Total Liabilities	<u>29,130,359</u>	<u>22,436,451</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues-Intergovernmental Revenues	1,791,758	1,793,769
Total Deferred Inflows of Resources	<u>1,791,758</u>	<u>1,793,769</u>
FUND BALANCE (DEFICIT)		
Nonspendable	264	-
Restricted		192,265
Assigned	24,432,800	8,293,129
Total Fund Balance (Deficit)	<u>24,433,064</u>	<u>8,485,394</u>
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	<u><u>\$ 55,355,181</u></u>	<u><u>\$ 32,715,614</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
State Grants Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance (Deficit)
For the Years Ended December 31, 2022 and 2021

	2022	2021
REVENUES		
Intergovernmental	\$ 63,900,776	\$ 73,220,309
Investment Income	16,065	44,939
Restricted Contributions		-
OnBehalf cont Pension Revenue	18,913	
Other:		
Prior Year Expense Recoveries	(328,542)	(34,266)
Total Revenues	63,607,212	73,230,982
EXPENDITURES		
General Government:		
Municipal Manager	19,761,818	890,913
Mayor's Office	-	313,485
Employee Relations	-	45,387
Chief Fiscal Officer	222,759	201,819
Finance	-	5,702
Purchasing	43	4,534
Information Technology	-	500
Disaster Recovery	1,087,514	-
Non-Departmental	-	104,448
Total General Government	21,072,134	1,566,788
Public Safety:		
Health and Human Services	17,128,112	61,216,834
Fire Services	563,783	683,971
Police Services	1,936,821	2,391,780
Total Public Safety	19,628,716	64,292,585
Public Services:		
Economic and Community Development	2,578,784	3,371,116
Public Transportation	2,375,007	2,178,872
Public Works	1,624,159	1,946,620
Maintenance and Operations	1,023,687	815,181
Total Public Services	7,601,637	8,311,789
Debt Service:		
Principal	20,098	9,791
Interest	3,830	2,173
Total Expenditures	48,326,415	74,183,126
Deficiency of Revenues over Expenditures	15,280,797	(952,144)
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	642,867	38,584,767
Transfers to Other Funds	-	(3,361,951)
Insurance Recoveries	24,006	92,181
Total Other Financing Sources (Uses)	666,873	35,314,997
Net Change in Fund Balances	15,947,670	34,362,853
Fund Balance (Deficit), January 1	8,485,394	(25,877,459)
Fund Balance (Deficit), December 31	\$ 24,433,064	\$ 8,485,394

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal Grants Fund
Comparative Balance Sheet
December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash and Investment in Central Treasury	\$ 22,427,420	\$ 12,488,692
Accounts Receivable	-	2,887,797
Loans Receivable	2,318,223	2,371,880
Intergovernmental Receivables	6,734,675	8,542,374
TOTAL ASSETS	31,480,318	26,290,743
LIABILITIES		
Accounts Payable and Retainage	877,605	2,243,482
Accrued Payroll Liabilities	25,589	20,598
Due to Areawide	-	-
Unearned Revenue and Deposits	29,215,226	22,410,498
Total Liabilities	30,118,420	24,674,578
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues-Intergovernmental Revenues	1,002,140	1,002,140
Total Deferred Inflows of Resources	1,002,140	1,002,140
FUND BALANCE		
Restricted	359,758	614,025
Unassigned (Deficit)	-	-
Total Fund Balance	359,758	614,025
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 31,480,318	\$ 26,290,743

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal Grants Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance
For the Years Ended December 31, 2022 and 2021

	2022	2021
REVENUES		
Intergovernmental	\$ 66,120,522	\$ 87,758,507
Investment Income	(110,244)	-
Other	(266,525)	124,460
Total Revenues	65,743,753	87,882,967
EXPENDITURES		
General Government:		
Municipal Manager	1,528,531	660,863
Real Estate	52,055	228,215
Finance	26,557	185,220
Mayor Office	-	625,000
Non-Departmental	(9,237)	
Total General Government	1,597,906	1,699,298
Public Safety:		
Health and Human Services	36,920,194	7,026,437
Fire Services	84,807	125,093
Police Services	1,691,216	847,317
Total Public Safety	38,696,217	7,998,847
Public Services:		
Public Transportation	6,304,695	5,033,904
Economic and Community Development	17,927,093	73,237,772
Maintenance and Operations	1,630,791	28,495
Total Public Services	25,862,579	78,300,171
Total Expenditures	66,156,702	87,998,316
Deficiency of Revenues over Expenditures	(412,949)	(115,349)
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	158,682	239,400
Transfers to Other Funds	-	(185,363)
Total Other Financing Sources (Uses)	158,682	54,037
Net Change in Fund Balances	(254,267)	(61,312)
Fund Balance, January 1	614,025	675,337
Fund Balance, December 31	\$ 359,758	\$ 614,025

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal Grants Fund
Schedule of Changes in Long-term Loans Receivable
For the Year Ended December 31, 2022

	Anchor	CDBG Rehabilitation	Home Rehab	Total
Fund Balance Reserved for Long-Term Loans, January 1	\$ 1,319,800	\$ 1,002,140	\$ 49,940	\$ 2,371,880
Deducts:				
Repayments of Loans	(41,600)	-	-	(41,600)
Write-Offs and Other Adjustments of Loans	(12,057)	-	-	(12,057)
Total Deducts	(53,657)	-	-	(53,657)
Fund Balance Reserved for Long-Term Loans, December 31	\$ 1,266,143	\$ 1,002,140	\$ 49,940	\$ 2,318,223

MUNICIPALITY OF ANCHORAGE, ALASKA
Miscellaneous Operational Grants Fund
Comparative Balance Sheet
December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash and Investments in Central Treasury	\$ 713,607	\$ 859,467
Accounts Receivable, Net	20,000	20,000
TOTAL ASSETS	<u>733,607</u>	<u>879,467</u>
LIABILITIES		
Accounts Payable and Retainage	54,283	77,527
Accrued Payroll Liabilities	2,805	1,251
Unearned Revenue and Deposits	20,000	20,000
Total Liabilities	<u>77,088</u>	<u>98,778</u>
FUND BALANCE		
Committed	653,530	777,965
Assigned	2,989	2,724
Total Fund Balance	<u>656,519</u>	<u>780,689</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 733,607</u>	<u>\$ 879,467</u>

EXHIBIT BB-14

MUNICIPALITY OF ANCHORAGE, ALASKA
Miscellaneous Operational Grants Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance
For the Years Ended December 31, 2022 and 2021

	2022	2021
REVENUES		
Investment Income (Loss)	\$ 266	\$ (27)
Restricted Contributions	114,339	154,660
Total Revenues	<u>114,605</u>	<u>154,633</u>
EXPENDITURES		
General Government:		
Mayor's Office	-	(31,046)
Real Estate	-	41,311
Assembly	4,001	-
Total General Government	<u>4,001</u>	<u>10,265</u>
Public Safety:		
Health and Human Services	30,088	253,364
Police Services	-	13,104
Total Public Safety	<u>30,088</u>	<u>266,468</u>
Public Services:		
Economic and Community Development	170,924	179,866
Public Works	2,500	27,916
Total Public Services	<u>173,424</u>	<u>207,782</u>
Total Expenditures	<u>207,513</u>	<u>484,515</u>
Deficiency of Revenues over Expenditures	<u>(92,908)</u>	<u>(329,882)</u>
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	20,000	600,220
Transfers to Other Funds	(51,262)	(1,504,433)
Total Other Financing Sources (Uses)	<u>(31,262)</u>	<u>(904,213)</u>
Net Change in Fund Balances	<u>(124,170)</u>	<u>(1,234,095)</u>
Fund Balance, January 1	780,689	2,014,784
Fund Balance, December 31	<u>\$ 656,519</u>	<u>\$ 780,689</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Other Restricted Resources Funds
Comparative Balance Sheet
For the Years Ended December 31, 2022 and 2021

	2022	2021
ASSETS		
Special Assessments Receivable	\$ 147,748	\$ 164,154
TOTAL ASSETS	147,748	164,154
LIABILITIES		
Accounts Payable and Retainages	-	5,018
Due to Areawide Service Area Fund	341,035	193,928
Tax Refunds	1,603	1,601
Total Liabilities	342,638	200,547
FUND DEFICIT		
Unassigned	(194,890)	(36,393)
Total Fund Deficit	(194,890)	(36,393)
TOTAL LIABILITIES AND FUND DEFICIT	\$ 147,748	\$ 164,154

MUNICIPALITY OF ANCHORAGE, ALASKA
Other Restricted Resources Funds
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Deficit
For the Years Ended December 31, 2022 and 2021

	2022	2021
REVENUES		
Special Assessments	\$ 890,547	\$ 1,167,421
Investment Loss - Short-term Investments	(22,671)	(18,534)
Total Revenues	867,876	1,148,887
EXPENDITURES		
General Government:		
Municipal Manager	1,026,373	1,085,368
Total Expenditures	1,026,373	1,085,368
Excess (Deficiency) of Revenues over Expenditures	(158,497)	63,519
Fund Deficit, January 1	(36,393)	(99,912)
Fund Deficit, December 31	\$ (194,890)	\$ (36,393)

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Comparative Balance Sheet
December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash and Investments in Central Treasury	\$ 30,556,049	\$ 26,136,110
Accounts Receivable	3,145,389	2,603,466
Less: Allowance for Uncollectables	(141,053)	(67,313)
Total Net Accounts Receivable	3,004,336	2,536,153
TOTAL ASSETS	33,560,385	28,672,263
LIABILITIES		
Accounts Payable and Retainages	1,683,312	2,442,994
Total Liabilities	1,683,312.00	2,442,994
FUND BALANCE		
Restricted	28,406,315	20,841,916
Assigned	3,470,758	5,387,353
Total Fund Balance	31,877,073	26,229,269
TOTAL LIABILITIES AND FUND BALANCE	\$ 33,560,385	\$ 28,672,263

EXHIBIT BB-18

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance
For The Years Ended December 31, 2022 and 2021

	2022	2021
REVENUES		
Taxes	\$ 24,071,350	\$ 16,538,811
Investment Income (loss)	(418,474)	103,095
Other	-	834,324
Total Revenues	23,652,876	17,476,230
EXPENDITURES		
Public Services:		
Economic and Community Development	10,218,665	9,000,060
Debt Service:		
Interest and Fiscal Agent Charges	-	1,000
Total Expenditures	10,218,665	9,001,060
Excess of Revenues over Expenditures	13,434,211	8,475,170
OTHER FINANCING SOURCES (USES)		
Transfer from Other Funds	617,464	331,361
Transfer to Other Funds	(1,498,121)	(1,412,000)
Transfer to CIVICVentures	(6,905,750)	(6,144,181)
Total Other Financing Sources (Uses)	(7,786,407)	(7,224,820)
Net Change in Fund Balances	5,647,804	1,250,350
Fund Balance, January 1	26,229,269	24,978,919
Fund Balance, December 31	\$ 31,877,073	\$ 26,229,269

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For The Year Ended December 31, 2022

REVENUES	Estimated	Actual	Variance
			With Final Budget
Taxes:			
Hotel - Motel	\$ 18,109,933	23,954,821	\$ 5,844,888
Penalties and Interest	22,168	116,529	94,361
Total Taxes	18,132,101	24,071,350	5,939,249
Investment Income (Loss) - Short-term Investments	27,000	(418,474)	(445,474)
Transfers from Other Funds:			
Areawide Service Area Fund	333,363	586,590	253,227
Anchorage Roads and Drainage Service Area Fund	-	18,524	18,524
Anchorage Bowl Parks and Recreation Service Area Fund	-	12,350	12,350
Total Transfers From Other Funds	333,363	617,464	284,101
TOTAL	\$ 18,492,464	24,270,340	\$ 5,777,876

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For The Year Ended December 31, 2022

EXPENDITURES	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	\$ 8,137,461	\$ 10,370,412	\$ 10,218,665	\$ -	10,218,665	\$ 151,747
Debt Service:						
Interest and Fiscal Agent Charges	1,000	1,000	-	-	-	1,000
Transfers to Other Funds:						
Areawide Capital Project Fund	-	1,498,121	1,498,121	-	1,498,121	-
CIVICVentures Debt Service Fund	6,637,450	6,905,750	6,905,750	-	6,905,750	-
Total Transfers	6,637,450	8,403,871	8,403,871	-	8,403,871	-
TOTAL	\$ 14,775,911	\$ 18,775,283	\$ 18,622,536	\$ -	18,622,536	\$ 152,747

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2022

EXPENDITURES	Other Services and Charges	Debt Service	Actual on
			GAAP Basis
Public Services:			
Economic and Community Development	\$ 10,218,665	-	\$ 10,218,665
Transfers to Other Funds:			
Areawide Capital Project Fund	1,498,121	-	1,498,121
CIVICVentures Debt Service Fund	6,905,750	-	6,905,750
Total Transfers	8,403,871	-	8,403,871
TOTAL	\$ 18,622,536	-	\$ 18,622,536

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Comparative Balance Sheet
December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash and Investments in Central Treasury	\$ 12,964	\$ 35,821
Investments	33,022,435	41,540,426
Total Assets	33,035,399	41,576,247
FUND BALANCE		
Restricted	33,035,399	41,576,247
Total Fund Balance	33,035,399	41,576,247
TOTAL FUND BALANCE	\$ 33,035,399	\$ 41,576,247

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources
and Changes in Fund Balance
For The Years Ended December 31, 2022 and 2021

	2022	2021
REVENUES		
Investment Income	\$ (5,896,544)	\$ 4,727,548
Total Revenues	(5,896,544)	4,727,548
EXPENDITURES		
General Government:		
Human Resources	42,440	25,818
Public Safety:		
Fire Services	1,755,284	1,781,031
Police Services	1,933,513	1,909,659
Total Public Safety	3,688,797	3,690,690
Total Expenditures	3,731,237	3,716,508
Excess of Revenues over Expenditures	(9,627,781)	1,011,040
OTHER FINANCING SOURCES		
Transfers from Other Funds	1,086,933	1,086,934
Total Other Financing Sources	1,086,933	1,086,934
Net Change in Fund Balances	(8,540,848)	2,097,974
Fund Balance, January 1	41,576,247	39,478,273
Fund Balance, December 31	\$ 33,035,399	\$ 41,576,247

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For The Year Ended December 31, 2022

	Estimated	Actual	Variance With Final Budget
REVENUES			
Investment Income - Short-term Investments	\$ 6,125,828	(5,896,544)	\$ (12,022,372)
Transfers from Other Funds:			
Areawide Service Area Fund	178,774	178,774	-
Anchorage Fire Service Area Fund	362,967	362,967	-
Anchorage Metropolitan Police Service Area Fund	545,192	545,192	-
Total Transfers from Other Funds	1,086,933	1,086,933	-
TOTAL	\$ 7,212,761	\$ (4,809,611)	\$ (12,022,372)

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Detail Schedule of Estimated and Actual Expenditures
For The Year Ended December 31, 2022

EXPENDITURES	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	\$ 88,000	\$ 42,440	\$ -	\$ 42,440	\$ 45,560
Public Safety:						
Fire Services	1,767,429	1,767,429	1,755,284	-	1,755,284	12,144
Police Services	1,946,890	1,946,890	1,933,513	-	1,933,513	13,377
Total Public Safety	3,714,319	3,714,319	3,688,797	-	3,688,797	25,522
TOTAL	\$ 3,802,319	\$ 3,802,319	\$ 3,731,237	\$ -	\$ 3,731,237	\$ 71,082

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2022

EXPENDITURES	Transfer to Other Fund	Other Services and Charges	Charges To/From Other Departments	Actual on GAAP Basis
General Government:				
Employee Relations		\$ 42,440	\$ -	\$ 42,440
Public Safety:				
Fire Services	1,744,732.00		10,552.38	1,755,284.38
Police Services	1,921,889.00		11,623.86	1,933,512.86
Total Public Safety	3,666,621	-	22,176	3,688,797
TOTAL	\$ 3,666,621	\$ 42,440	\$ 22,176	\$ 3,731,237

MUNICIPALITY OF ANCHORAGE, ALASKA
49th State Angel Fund
Comparative Balance Sheet
December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash and Investments in Central Treasury	\$ 5,253,379	\$ 6,020,962
Investments in Angel Fund program	4,472,962	4,146,700
TOTAL ASSETS	9,726,341	10,167,662
LIABILITIES		
Accounts Payable and Retainages	655	17,533
Accrued Payroll Liabilities	6,184	6,609
Total Liabilities	6,839	24,142
FUND BALANCE		
Restricted	9,719,502	10,143,520
Total Fund Balance	9,719,502	10,143,520
TOTAL LIABILITIES AND FUND BALANCE	\$ 9,726,341	\$ 10,167,662

EXHIBIT BB-28

MUNICIPALITY OF ANCHORAGE, ALASKA
49th State Angel Fund
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For The Years Ended December 31, 2022 and 2021

	2022	2021
REVENUES		
Charges for Services	\$ -	\$ 5,000
Investment Income	121,660	1,198
Net Increase/(Decrease) in FMV of Investments	(491,237)	430,937
Other	-	236
Total Revenues	(369,577)	437,371
EXPENDITURES		
General Government:		
Chief Financial Officer	54,441	479,696
Total Expenditures	54,441	479,696
Net Change in Fund Balances	(424,018)	(42,325)
Fund Balance, January 1	10,143,520	10,185,845
Fund Balance, December 31	\$ 9,719,502	\$ 10,143,520

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Comparative Balance Sheet
December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash and Investments in Central Treasury	\$ 2,812,059	\$ 1,509,950
Accounts Receivable	1,026,256	767,516
TOTAL ASSETS	<u>3,838,315</u>	<u>2,277,466</u>
LIABILITIES		
Accounts Payable and Retainages	466,361	161,844
Total Liabilities	<u>466,361</u>	<u>161,844</u>
FUND BALANCE		
Restricted	3,371,954	2,107,772
Assigned	-	7,850
Total Fund Balance	<u>3,371,954</u>	<u>2,115,622</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 3,838,315</u>	<u>\$ 2,277,466</u>

EXHIBIT BB-30

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For The Years Ended December 31, 2022 and 2021

	2022	2021
REVENUES		
E911 Surcharges	\$ 8,015,895	\$ 7,522,495
Investment Income (loss)	(14,411)	5,982
Total Revenues	<u>8,001,484</u>	<u>7,528,477</u>
EXPENDITURES		
Public Services:		
Fire Services	1,145,034	1,123,308
Police Services	5,600,118	5,605,739
Total Expenditures	<u>6,745,152</u>	<u>6,729,047</u>
Net Change in Fund Balances	1,256,332	799,430
Fund Balance, January 1	2,115,622	1,316,192
Fund Balance, December 31	<u>\$ 3,371,954</u>	<u>\$ 2,115,622</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Detail Schedule of Estimated and Actual Revenues
For The Year Ended December 31, 2022

	Estimated	Actual	Variance With Final Budget
REVENUES			
Investment Income - Short Term Investments	\$ 10,000	\$ (14,411)	\$ (24,411)
Charges for Services:			
E911 Surcharges	7,967,411	8,015,895	48,484
TOTAL	\$ 7,977,411	\$ 8,001,484	\$ 24,073

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Detail Schedule of Estimated and Actual Expenditures
For The Year Ended December 31, 2022

	Original	Revised	Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
EXPENDITURES						
Public Services:						
Fire Services	\$ 1,156,935	\$ 1,156,935	\$ 1,145,034	\$ -	\$ 1,145,034	\$ 11,901
Police Services	6,918,043	6,918,043	5,600,118	-	5,600,118	1,317,925
TOTAL	\$ 8,074,978	\$ 8,074,978	\$ 6,745,152	\$ -	\$ 6,745,152	\$ 1,329,826

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2022

	Other Services and Charges	Charges from Other Departments	Actual on GAAP Basis
EXPENDITURES			
Public Services:			
Fire Services	\$ -	\$ 1,145,034	\$ 1,145,034
Police Services	1,938,030	3,662,088	5,600,118
TOTAL	\$ 1,938,030	\$ 4,807,122	\$ 6,745,152

MUNICIPALITY OF ANCHORAGE, ALASKA
Nuisance Property Abatement
Comparative Balance Sheet
December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash and Investments in Central Treasury	\$ 257,308	\$ 192,959
Accounts Receivable	1,645	1,645
TOTAL ASSETS	<u>258,953</u>	<u>194,604</u>
LIABILITIES		
Accounts Payable and Retainages	1,944	32,394
Total Liabilities	<u>1,944</u>	<u>32,394</u>
FUND BALANCE		
Restricted	249,130	153,852
Assigned	7,879	8,358
Total Fund Balance	<u>257,009</u>	<u>162,210</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 258,953</u>	<u>\$ 194,604</u>

EXHIBIT BB-35

MUNICIPALITY OF ANCHORAGE, ALASKA
Nuisance Property Abatement
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For The Years Ended December 31, 2022 and 2021

	2022	2021
REVENUES		
Charges for Services	\$ 4,553	\$ 11,614
Fines and Forfeitures	105,688	110,800
Investment Income (loss)	(478)	1,003
Total Revenues	<u>109,763</u>	<u>123,417</u>
EXPENDITURES		
Public Services:		
Economic and Community Development	210,964	137,209
Total Expenditures	<u>210,964</u>	<u>137,209</u>
Transfer from Other Funds	196,000	
Total Other Financing Sources	<u>196,000</u>	<u>-</u>
Net Change in Fund Balances	94,799	(13,792)
Fund Balance, January 1	162,210	176,002
Fund Balance, December 31	<u>\$ 257,009</u>	<u>\$ 162,210</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Nuisance Property Abatement
Detail Schedule of Estimated and Actual Revenues
For The Year Ended December 31, 2022

REVENUES	Estimated	Actual	Variance With Final Budget
Charges for Services:			
Property Abatement Services	\$ 9,000	\$ 4,553	\$ (4,447)
Fines and Forfeitures:			
Nuisance Abatement Fines	75,000	105,688	30,688
Investment Income - Short-term Investments	-	(478)	(478)
Transfers from Other Funds:			
Areawide	196,000	196,000	-
TOTAL	\$ 280,000	\$ 305,763	\$ 25,763

MUNICIPALITY OF ANCHORAGE, ALASKA
Nuisance Property Abatement
Detail Schedule of Estimated and Actual Expenditures
For The Year Ended December 31, 2022

EXPENDITURES	Original	Revised	Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
Public Services:						
Economic and Community Development	-	280,000	210,964	-	210,964	69,036
TOTAL	\$ -	\$ 280,000	\$ 210,964	\$ -	\$ 210,964	\$ 69,036

MUNICIPALITY OF ANCHORAGE, ALASKA
Nuisance Property Abatement
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2022

EXPENDITURES	Personnel Services	Supplies	Other Services and Charges	Charges To/From Other Departments	Actual on GAAP Basis
Public Services:					
Economic and Community Development	\$ 4,120	\$ 817	\$ 165,341	\$ 40,686	\$ 210,964
TOTAL	\$ 4,120	\$ 817	\$ 165,341	\$ 40,686	\$ 210,964

MUNICIPALITY OF ANCHORAGE, ALASKA
Alcoholic Beverages Retail Sales Tax
Comparative Balance Sheet
December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash and Investments in Central Treasury	\$ 13,875,690	\$ 9,534,306
Accounts Receivable	1,470,033	1,679,636
Less: Allowance for Uncollectibles	(9,402)	(22,387)
Total Net Accounts Receivable	<u>1,460,631</u>	<u>1,657,249</u>
Total Assets	<u>15,336,321</u>	<u>11,191,555</u>
DEFERRED OUTFLOW OF RESOURCES		
Deferred Grant Advancements	-	73,250
Total Deferred Outflow of Resources	<u>-</u>	<u>73,250</u>
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	<u>15,336,321</u>	<u>11,264,805</u>
LIABILITIES		
Accounts Payable and Retainages	4,579,340	2,436,852
Accrued Payroll Liabilities	98,602	65,154
Deferred Revenue and Deposits	15,000	-
Total Liabilities	<u>4,692,942</u>	<u>2,502,006</u>
FUND BALANCE		
Restricted	10,643,379	8,759,743
Assigned	-	3,056
Total Fund Balance	<u>10,643,379</u>	<u>8,762,799</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 15,336,321</u>	<u>\$ 11,264,805</u>

EXHIBIT BB-40

MUNICIPALITY OF ANCHORAGE, ALASKA
Alcoholic Beverages Retail Sales Tax
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For The Years Ended December 31, 2022 and 2021

	2022	2021
REVENUES		
Taxes	\$ 16,149,976	\$ 13,978,818
Investment Income (loss)	(77,656)	1,609
Other	4,192	1,447
Intergovernmental: State of Alaska On-behalf Payments	2,294	-
Total Revenues	<u>16,078,806</u>	<u>13,981,874</u>
EXPENDITURES		
General Government:		
Assembly	77,901	-
Equity and Justice	174	132,795
Municipal Attorney	184,502	47,747
Finance	239,110	212,600
Total General Government	<u>501,687</u>	<u>393,142</u>
Public Safety:		
Fire Services	519,166	628,718
Police Services	890,478	130,973
Total Public Safety	<u>1,409,644</u>	<u>759,691</u>
Public Services:		
Health and Human Services	10,055,059	3,558,453
Economic and Community Development	931,836	507,789
Total Public Services	<u>10,986,895</u>	<u>4,066,242</u>
Total Expenditures	<u>12,898,226</u>	<u>5,219,075</u>
Excess of Revenues over Expenditures	<u>3,180,580</u>	<u>8,762,799</u>
OTHER FINANCING SOURCES (USES)		
Transfer to Other Fund	(1,300,000)	-
Total Other Financing Sources (Uses)	<u>(1,300,000)</u>	<u>-</u>
Net Change in Fund Balances	1,880,580	8,762,799
Fund Balance, January 1	8,762,799	-
Fund Balance, December 31	<u>\$ 10,643,379</u>	<u>\$ 8,762,799</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Alcoholic Beverages Retail Sales Tax
Detail Schedule of Estimated and Actual Revenues
For The Year Ended December 31, 2022

REVENUES			Variance
	Estimated	Actual	With Final Budget
Taxes:			
Alcoholic Beverages Retail Sales Tax	\$ 15,350,000	\$ 15,893,264	\$ 543,264
Penalties and Interest	80,000	256,712	176,712
Miscellaneous Alcohol Taxes Revenue	150	4,192	4,042
Total Taxes	15,430,150	16,154,168	724,018
Investment Income - Short-term Investments	-	(77,656)	(77,656)
Intergovernmental: State of Alaska On-behalf payments	-	2,294	2,294
TOTAL	\$ 15,430,150	\$ 16,078,806	\$ 648,656

MUNICIPALITY OF ANCHORAGE, ALASKA
Alcoholic Beverages Retail Sales Tax
Detail Schedule of Estimated and Actual Expenditures
For The Year Ended December 31, 2022

EXPENDITURES			Actual on	Adjustment	Actual on	Variance
	Original	Revised	GAAP Basis	to Budgetary Basis	Budgetary Basis	With Final Budget
General Government:						
Assembly	\$ 100,000	\$ 100,000	\$ 77,901	-	77,901	22,099
Equity and Justice	194,117	44,117	174	-	174	43,943
Municipal Attorney	241,581	241,581	184,502	-	184,502	57,079
Finance	264,461	264,461	239,110	-	239,110	25,351
Total General Government	800,159	650,159	501,687	-	501,687	148,472
Public Safety:						
Fire Services	2,657,504	2,657,504	519,166	-	519,166	2,138,338
Police Services	1,089,741	1,089,741	890,478	-	890,478	199,263
Total Public Safety	3,747,245	3,747,245	1,409,644	-	1,409,644	2,337,601
Public Services:						
Health and Human Services	10,549,367	16,372,119	10,055,059	(2,294)	10,052,765	6,319,354
Economic and Community Development	1,121,672	1,121,672	931,836	-	931,836	189,836
Total Public Services	11,671,039	17,493,791	10,986,895	(2,294)	10,984,601	6,509,190
Transfers to Other Funds						
Areawide Capital Project Fund	1,300,000	1,300,000	1,300,000	-	1,300,000	-
TOTAL	\$ 17,518,443	\$ 23,191,195	\$ 14,198,226	\$ (2,294)	\$ 14,195,932	\$ 8,995,263

MUNICIPALITY OF ANCHORAGE, ALASKA
Alcoholic Beverages Retail Sales Tax
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2022

EXPENDITURES	Personnel	PERS	Supplies	Other	Capital Outlay	Charges	Actual on GAAP Basis
	Services	On-behalf Expenditures		Services and Charges		To/From Other Departments	
General Government:							
Assembly				\$ 77,901			\$ 77,901
Equity and Justice			-	174	-	-	174
Municipal Attorney	183,284	-	-	451	-	767	184,502
Finance	232,432		1,093	348	-	5,237	239,110
Total General Government	415,716	-	1,093	78,874	-	6,004	501,687
Public Safety:							
Fire Services	484,891	-	6,819	11,392	-	16,064	519,166
Police Services	809,369		-	63,118	-	17,991	890,478
Total Public Safety	1,294,260	-	6,819	74,510	-	34,055	1,409,644
Public Services:							
Health and Human Services	643,607		10,080	9,392,484	-	6,594	10,052,765
PERS On-behalf Expenditures	-	2,294	-	-	-	-	2,294
Economic and Community Development	862,137		41,856	527	-	27,316	931,836
Total Public Services	1,505,744	2,294	51,936	9,393,011	-	33,910	10,986,895
Transfers to Other Funds							
Areawide Capital Project Fund				1,300,000			1,300,000
TOTAL	\$ 3,215,720	\$ 2,294	\$ 59,848	\$ 10,846,395	\$ -	\$ 73,969	\$ 14,198,226

MUNICIPALITY OF ANCHORAGE, ALASKA
Opioid Settlement
Comparative Balance Sheet
For the Years Ended December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash and Investments in Central Treasury	\$ 898,367	\$ -
Total Assets	<u>898,367</u>	<u>-</u>
TOTAL ASSETS	<u>898,367</u>	<u>-</u>
FUND BALANCE		
Restricted	898,367	-
Total Fund Balance	<u>898,367</u>	<u>-</u>
TOTAL LIABILITIES AND FUND Balance	<u>\$ 898,367</u>	<u>\$ -</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Opioid Settlement
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2022 and 2021

	2022	2021
REVENUES		
Claims & Judgements	\$ 898,367	-
Total Revenues	<u>898,367</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	898,367	-
Fund Balance, January 1	-	-
Fund Balance, December 31	<u>\$ 898,367</u>	<u>\$ -</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Net Position
December 31, 2022 and 2021

	2022	2021
CURRENT ASSETS		
Cash and Investments in Central Treasury	\$ -	\$ 7,574,832
Accounts Receivable:		
Utility Customers Receivables	-	1,037,813
Less: Allowance for Uncollectibles- Utility Customers	-	(924,631)
Other Receivables	-	771,172
Total Net Accounts Receivable	-	884,354
Total Current Assets	-	8,459,186
RESTRICTED ASSETS		
Current:		
Investments from Proceeds of Electric Utility Sale	-	9,695,221
Total Restricted Assets	-	9,695,221
TOTAL ASSETS	\$ -	\$ 18,154,407
CURRENT LIABILITIES		
Accounts Payable and Retainages	\$ -	\$ 6,262
Total Current Liabilities	-	6,262
Total Liabilities	-	6,262
NET POSITION		
Restricted Proceeds from Electric Utility Sale	-	9,695,221
Unrestricted	-	8,452,924
Total Net Position	-	18,148,145
TOTAL LIABILITIES AND NET POSITION	\$ -	\$ 18,154,407

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2022 and 2021

	2022	2021
OPERATING REVENUES:		
Other	\$ -	\$ 90,792
Total Operating Revenues	-	90,792
OPERATING EXPENSES:		
Operations:		
Production	-	470,050
Administrative and General	-	467,091
Total Operating Expenses	-	937,141
Operating Income (Loss)	-	(846,349)
NON-OPERATING REVENUES:		
Investment Income	-	97,853
Total Non-Operating Revenues	-	97,853
Total Non-Operating Income (Loss)	-	97,853
TRANSFERS		
Transfers to Other Funds	(18,148,145)	(9,090,629)
Total Transfers	(18,148,145)	(9,090,629)
Special Item - Gain on Disposal of Operations	-	455,318
Change in Net Positions	(18,148,145)	(9,383,807)
Net Position, January 1	18,148,145	27,531,952
Net Position, December 31	\$ -	\$ 18,148,145

MUNICIPALITY OF ANCHORAGE, ALASKA
Electric Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2022 and 2021

	2022	2021
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ -	\$ 9,204,055
Other Operating Cash Receipts	884,354	-
Payments to Vendors	(6,262)	(1,886,679)
Payments to Employees	-	(14,199)
Net Cash from Operating Activities	878,092	7,303,177
CASH FLOWS FOR NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers to Other Funds	(18,148,145)	(9,090,629)
Net Cash for Non-Capital and Related Financing Activities	(18,148,145)	(9,090,629)
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Interest Subsidy on Build America Bonds	-	1,015,998
Receipts from Disposal of Operations	-	550,000
Net Cash from Capital and Related Financing Activities	-	1,565,998
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	-	97,853
Net Cash from Investing Activities	-	97,853
Net Decrease in Cash	(17,270,053)	(123,601)
Cash, January 1	17,270,053	17,393,654
Cash, December 31	\$ -	\$ 17,270,053
CASH AND CASH EQUIVALENTS		
Cash and Investments in Central Treasury	\$ -	\$ 7,574,832
Restricted for Proceeds from Electric Utility Sale	-	9,695,221
Cash and Cash Equivalents, December 31	\$ -	\$ 17,270,053
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES		
Operating Income (Loss)	\$ -	\$ (846,349)
Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities:		
Allowance for Uncollectible Accounts	-	467,091
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	884,354	9,483,183
Prepaid Items	-	368,647
Accounts Payable and Accrued Expenses	(6,262)	(1,785,276)
Unearned Revenue	-	(369,920)
Accrued Payroll Liabilities	-	(14,199)
Net Cash from Operating Activities	878,092	7,303,177
Non-Cash Investing, Capital and Financing Activities		
Disposal of assets and liabilities pursuant to sale of Electric Utility	-	94,682
Total Noncash Investing, Capital and Financial Activities	\$ -	\$ 94,682

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Net Position
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
CURRENT ASSETS		
Equity in General Cash Pool	\$ 34,010,628	\$ 34,393,139
Accrued Interest Receivable	423,197	291,061
Leases Receivable	143,393	-
Accounts Receivable:		
Utility Customers, Less Allowance for Uncollectibles of \$78,616 in 2022 and \$153,068 in 2021	5,667,941	5,212,349
Other Accounts, Less Allowance for Uncollectibles of \$80,960 in 2022 and \$106,112 in 2021	18,512	73,678
Accounts Receivable, Net	<u>5,686,453</u>	<u>5,286,027</u>
Special Assessments Receivable	58,610	56,492
Unbilled Reimbursable Projects	28,908	26,463
Prepays	224,639	281,647
Inventories	2,866,741	2,374,949
Total Current Assets	<u>43,442,569</u>	<u>42,709,778</u>
RESTRICTED ASSETS		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	17,433,361	18,021,110
Equity in general cash pool - bond and loan debt service	8,393,982	8,250,975
Interim Rate Escrow Investments	896,335	743,540
Non-current:		
Customer Deposits	420,158	194,691
Total Restricted Assets	<u>27,143,836</u>	<u>27,210,316</u>
NON-CURRENT ASSETS		
Net OPEB Asset	8,012,512	11,208,277
Unamortized Cost of Debt Issuance	444,805	353,923
Unbilled Special Assessments	964,668	853,954
Regulatory Assets	140,711	168,854
Regulatory Debits	2,204,078	2,201,193
Long Term Account Receivable	404,816	-
Long Term Leases Receivable	1,652,951	392,704
Total Non-Current Assets	<u>13,824,541</u>	<u>15,178,905</u>
WATER PLANT		
Plant in Service, at Cost	936,347,482	923,597,800
Less Accumulated Depreciation	<u>(381,869,048)</u>	<u>(366,094,693)</u>
Net Plant in Service	554,478,434	557,503,107
Plant Acquisition Adjustment Less Amortization of \$3,238,991 in 2022 and \$3,140,835 in 2021	262,953	361,109
Property Held for Future Use	911,201	911,201
Leased right to use assets, less amortization of \$5,088	99,292	-
Construction Work in Progress	12,300,907	13,672,879
Net Water Plant	<u>568,052,787</u>	<u>572,448,296</u>
Total Assets	<u>652,463,733</u>	<u>657,547,295</u>
DEFERRED OUTFLOWS OF RESOURCES		
Unamortized Loss on Refunded Issues	1,682,642	1,910,744
Deferred Outflow of Net Pension Liability	1,570,032	1,430,777
Deferred Outflow related to Net OPEB Asset and Liability	755,960	250,214
Total Deferred Outflows of Resources	<u>4,008,634</u>	<u>3,591,735</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 656,472,367</u>	<u>\$ 661,139,030</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Net Position
December 31, 2022 and 2021

	2022	2021
CURRENT LIABILITIES		
Accounts Payable	\$ 1,183,048	\$ 730,981
Accrued Payroll Liabilities	798,658	920,479
Compensated Absences Payable	997,761	998,172
Accrued Interest Payable	2,039,633	1,747,440
Pollution Remediation Obligation	1,100	1,000
Long-Term Obligations Maturing within One Year	14,432,934	-
Lease Obligations Maturing within One Year	3,811	12,353,581
Total Current Liabilities	19,456,945	16,751,653
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Current:		
Capital Acquisition and Construction Accounts Payable	1,606,136	1,870,631
Customer Refund Payable	26	26
Unearned Revenue	499,383	509,325
Non-Current:		
Customer Deposits Payable	420,158	194,691
Total Liabilities Payable from Restricted Assets	2,525,703	2,574,673
NON-CURRENT LIABILITIES		
Net Pension Liability	19,861,449	15,482,936
Compensated Absences Payable	767,631	821,824
Revenue Bonds Payable	104,694,878	91,745,000
Plus: Unamortized Premiums	11,435,750	12,601,378
Net Revenue Bonds Payable	116,130,628	104,346,378
Alaska Drinking Water Loans Payable	90,671,355	98,635,801
Leases	94,038	-
Long-Term Loan Payable	1,000	20,269,887
Total Non-Current Liabilities	227,526,101	239,556,826
Total Liabilities	249,508,749	258,883,152
DEFERRED INFLOWS OF RESOURCES		
Contributions In Aid of Construction (Net of Amortization)	188,508,210	190,976,535
Deferred Inflow of Net Pension Liability	-	6,174,248
Deferred Inflow Related to Net OPEB Asset and Liability	688,791	-
Deferred Inflow Related to Leases	1,761,296	5,932,734
Total Deferred Inflows of Resources	190,958,297	203,083,517
NET POSITION		
Net Investment in Capital Assets	175,720,678	163,927,337
Restricted for Interim Rate Escrow Requirement	896,335	743,540
Unrestricted	39,388,308	34,501,484
Total Net Position	216,005,321	199,172,361
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 656,472,367	\$ 661,139,030

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2022 and 2021

	2022	2021
OPERATING REVENUES		
Charges for Sales and Services:		
Residential Sales	\$ 46,971,085	\$ 46,301,249
Commercial Sales	15,094,794	13,041,294
Public Fire Protection	4,634,204	5,305,044
Total Charges for Sales and Services	66,700,083	64,647,587
Other:		
Miscellaneous	1,390,702	1,298,197
Total Operating Revenues	68,090,785	65,945,784
OPERATING EXPENSES		
Operations:		
Source of Supply	895,637	1,057,790
Pumping Plant	446,910	391,576
Water Treatment	5,564,488	4,984,928
Transmission and Distribution	8,176,032	8,338,898
Customer Service	2,900,662	3,160,046
Administrative and General	9,860,949	9,579,696
PERS On-behalf and Pension Expense	(1,575,900)	2,292,011
OPEB On-behalf and OPEB Expense	(3,293,308)	(4,717,707)
Total Operations	22,975,470	25,087,238
Depreciation, Net of Amortization	12,522,374	
Amortization of leased right to use assets	5,088	12,711,592
Total Operating Expenses	35,502,932	37,798,830
Operating Income	32,587,853	28,146,954
NON-OPERATING REVENUES		
Investment Income - Short-term Investments	(849,826)	373,985
Leases	59,689	-
Miscellaneous Non-Operating Revenues	12,322	276,192
Intergovernmental Revenues- PERS On-behalf	359,090	3,007
Intergovernmental Revenues- OBEB On-behalf	(739,384)	(493,382)
Total Non-Operating Revenues	(1,158,109)	159,802
NON-OPERATING EXPENSES		
Interest and Fees on Long-Term Obligations	5,494,480	5,368,449
Interest expense and Fees - leases	2,896	-
Allowance for Funds Used During Construction	(665,241)	(884,719)
Miscellaneous Non-Operating Deductions	263,726	-
Total Non-Operating Expenses	5,095,861	4,483,730
Plant Acquisition Adjustment Less Amortization of \$3,238,990 in 2022		
Total Non-Operating Income	(6,253,970)	(4,323,928)
TRANSFERS		
Municipal Service Assessment	(9,200,923)	(9,725,556)
Utility Revenue Distribution	(300,000)	-
Total Transfers	(9,500,923)	(9,725,556)
Change in Fund Net Position	16,832,960	14,097,470
Net Position, Beginning	199,172,361	185,074,891
Net Position, Ending	216,005,321	199,172,361

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 65,996,708	\$ 67,022,488
Refunds to Customers and Users		
Payments to Employees	(19,439,182)	(19,448,035)
Payments to Vendors	(4,992,420)	(6,754,264)
Water Property Rental Receipts		
Internal Activity - Payments Made from Other Funds	<u>(1,775,687)</u>	<u>(1,821,953)</u>
Net Cash Provided by Operating Activities	<u>39,789,419</u>	<u>38,998,236</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds - Municipal Service Assessment	(9,200,923)	(9,725,556)
Transfers to Other Funds - Utility Revenue Distribution	<u>(300,000)</u>	<u>-</u>
Net Cash Used by Non-Capital Financing Activities	<u>(9,500,923)</u>	<u>(9,725,556)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(5,299,874)	(4,240,000)
Interest Payments on Long-Term Obligations	(6,363,818)	(6,120,237)
Acquisition and Construction of Capital Assets	(10,425,479)	(12,907,181)
Capital Contributions - Customer/Special Assessments	225,947	303,012
Proceeds from Bonds Payable	20,268,887	-
Proceeds from Loan Payable - Other	(20,268,887)	-
Principal Payments on Alaska Drinking Water Loans	(8,037,727)	(8,028,822)
Lease Obligations Maturing within One Year	3,811	-
Long Term Lease Obligations	<u>94,038</u>	<u>-</u>
Net Cash Used by Capital and Related Financing Activities	<u>(29,803,102)</u>	<u>(17,055,235)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received (Paid)	<u>(934,385)</u>	<u>379,759</u>
Net Cash Provided (Used) by Investing Activities	<u>(934,385)</u>	<u>379,759</u>
Plant Acquisition Adjustment Less Amortization of \$3,238,990 in 2022	(448,991)	12,597,204
Cash, January 1	61,603,455	49,006,251
Cash, December 31	<u>\$ 61,154,464</u>	<u>\$ 61,603,455</u>
CASH AND CASH EQUIVALENTS		
Equity in General Cash Pool	\$ 34,010,628	\$ 34,393,139
Equity in Bond and Grant Capital Acquisition and Construction Pool	17,433,361	18,021,110
Customer Deposits	420,158	194,691
Interim rate escrow funds	896,335	743,540
Restricted equity in general cash pool - bond and loan debt service	<u>8,393,982</u>	<u>8,250,975</u>
Cash and Cash Equivalents, December 31	<u>\$ 61,154,464</u>	<u>\$ 61,603,455</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2022 and 2021

	2022	2021
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 32,587,853	\$ 28,146,954
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Allowance for Uncollectible Accounts	(99,604)	59,169
Depreciation and Amortization	12,522,374	12,711,592
Amortization of leased right to use assets	5,088	
PERS Relief- Noncash Expenses	359,090	3,007
Special Item - Net Other Postemployment Benefits Obligation Write-Off	(739,384)	(493,382)
Miscellaneous Non-Operating Revenues	12,322	276,192
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable and Other Receivables	(302,940)	960,370
Leases Receivable	(1,796,344)	-
Unbilled Reimbursable Projects	(2,445)	30,594
Inventories	(491,792)	(413,336)
Customer Deposits Payable	225,467	(224,670)
Prepaid Items	57,008	25,665
Unbilled Special Assessments	(110,714)	229,379
Deferred Debits	25,358	43,848
Deferred Outflows of Resources Related to Pensions	(139,255)	541,783
Deferred Outflows of Resources Related to OPEB	(505,746)	740,419
Accounts Payable and Other Liabilities	452,067	(269,898)
Accrued Payroll Liabilities	(121,821)	(89,558)
Compensated Absences Payable	(54,604)	(114,825)
Net Pension Liability	4,378,513	(4,427,027)
Net Other Postemployment Benefits Asset	3,195,765	(9,532,529)
Unearned Revenue	(9,942)	52,482
Deferred Inflows of Resources Related to Pensions	(6,174,248)	6,174,248
Deferred Inflows of Resources Related to OPEB	(5,243,943)	-
Deferred Inflows of Resources Related to Leases	1,761,296	4,596,865
Net Cash Provided by Operating Activities	39,789,419	38,998,236
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributed Capital - Private Development	2,789,745	741,173
Capital Purchases on Account, Net	822,004	934,353
Allowance for funds used during construction	665,241	884,719
Total Non-Cash Investing, Capital and Financing Activities	\$ 4,276,990	\$ 2,560,245

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2022

REVENUE:	Estimated	Actual	Variance With Final Budget
Charges for Services	\$ 65,858,000	\$ 66,700,083	\$ 842,083
Miscellaneous Revenue	1,103,315	1,390,702	287,387
Total Operating Revenue	66,961,315	68,090,785	1,129,470
Investment Income	494,735	(790,137)	(1,284,872)
Other Income	5,000	12,416	7,416
Total Nonoperating Revenue	499,735	(777,721)	(1,277,456)
TOTAL	\$ 67,461,050	\$ 67,313,064	\$ (147,986)

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2022

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Operating Expenses:			
Labor			
Labor and Benefits	\$ 18,863,866	\$ 17,388,471	\$ 1,475,395
Overtime	453,000	855,487	(402,487)
Total Labor	19,316,866	18,243,958	1,072,908
Non Labor			
Non Labor	10,121,283	8,591,060	1,530,223
Travel	96,700	25,094	71,606
Utility Revenue Distribution	300,000	300,000	-
Transfers (MUSA and gross receipts)	10,246,098	9,200,923	1,045,175
Depreciation and Amortization	13,106,740	12,550,516	556,224
Depreciation and Amortization	-	5,088	(5,088)
Total Non Labor	33,870,821	30,672,681	3,198,140
Total Direct Costs	53,187,687	48,916,639	4,271,048
Charges from Other Departments	2,489,456	2,278,735	210,721
Charges to Other Departments	(415,157)	(1,049,818)	634,661
Total Operating Expenses	55,261,986	50,145,556	5,116,430
Non Operating Expenses:			
Interest on Bonded Debt	5,000,000	4,752,887	247,113
Amortization of Debt Expense	(864,000)	(894,908)	30,908
Debt Issuance Costs	200,000	-	200,000
Plant Acquisition Adjustment Less Amortization of \$3,238,990 in 2022	1,950,000	1,627,828	322,172
Interest During Construction	(700,000)	(665,241)	(34,759)
Interest on Leases	-	2,896	(2,896)
Total Non Operating Expenses	5,586,000	4,823,462	762,538
TOTAL	60,847,986	54,969,018	5,878,968
Increase (Decrease) in Net Position	\$ 6,613,064	\$ 12,344,046	\$ 5,730,982
Non-Budget Items:			
Non Operating Revenue			
PERS On-Behalf		359,080	
OPEB On-Behalf		(739,384)	
Total Non Operating Revenue		(380,304)	
Non Operating Expense			
PERS On-Behalf Expense		359,080	
PERS GASB 68 expense		(1,934,990)	
OPEB On-Behalf Expense		(739,384)	
OPEB Expense		(2,553,924)	
Total Non Operating Expense		(4,869,218)	
Change in Net Position		\$ 16,832,960	
Appropriations:			
Total Expenses	60,847,986	54,969,018	\$ 5,878,968
Less: Non Cash Items not Appropriated			
Depreciation and Amortization	13,106,740	12,555,604	551,136
Amortization of Debt Expense	(864,000)	(894,908)	30,908
Interest During Construction	(700,000)	(665,241)	(34,759)
Total Non Cash	11,542,740	10,995,455	547,285
Total Appropriated Expenses	\$ 49,305,246	\$ 43,973,563	\$ 5,331,683

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Detail Schedule of Water Plant, Depreciation and Amortization
For the Year Ended December 31, 2022
(In Thousands)

	Water Plant				Balance 12/31/22	Accumulated Depreciation and Amortization				Balance 12/31/22	Net Book Value of Plant
	Balance 1/1/22	Additions	Retirements	Reclass		Balance 1/1/22	Additions	Retirements	Reclass		
WATER PLANT IN SERVICE											
Tangible Plant:											
Land and Land Rights	\$ 6,869	-	-	-	6,869	\$ -	-	-	-	-	\$ 6,869
Source of Supply	43,996	44	-	-	44,040	28,009	492	-	-	28,501	15,539
Pumping Plant	17,571	49	29	-	17,591	7,573	476	29	-	8,020	9,571
Water Treatment Plant	118,099	3,473	1,689	1,826	121,709	47,989	1,782	1,689	503	48,585	73,124
Transmission Plant	686,467	10,270	-	-	696,737	257,239	11,917	-	-	269,156	427,581
General Plant	44,092	845	334	(1,826)	42,777	19,939	2,533	334	(503)	21,635	21,142
Total Tangible Plant	917,094	14,681	2,052	-	929,723	360,749	17,200	2,052	-	375,897	553,826
Intangible Plant	6,504	120	-	-	6,624	5,346	625	-	-	5,971	653
Total Water Plant in Service	923,598	14,801	2,052	-	936,347	366,095	17,825	2,052	-	381,868	554,479
Acquisition Adjustment	3,502	-	-	-	3,502	3,141	98	-	-	3,239	263
Property Held for Future Use	911	-	-	-	911	-	-	-	-	-	911
Leased Right to Use Assets	-	104	-	-	104	-	5	-	-	5	99
Construction Work in Progress	13,673	10,640	12,012	-	12,301	-	-	-	-	-	12,301
TOTAL WATER PLANT	\$ 941,684	\$ 25,545	\$ 14,064	\$ -	\$ 953,165	\$ 369,236	\$ 17,928	\$ 2,052	\$ -	\$ 385,112	\$ 568,053

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Average Number of Customers	56,528	56,561	56,663	56,805	56,570
Revenue from Customer Sales	\$ 60,690,158	\$ 65,193,505	\$ 62,973,873	\$ 65,306,684	\$ 67,413,655
Average Revenue per Customer	\$ 1,043	\$ 1,074	\$ 1,153	\$ 1,150	\$ 1,192

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Net Position
December 31, 2022 and 2021

	2022	2021
CURRENT ASSETS		
Cash	\$ 2,200	\$ 2,200
Equity in General Cash Pool	24,818,740	23,957,888
Accrued Interest Receivable	324,711	143,313
Leases Receivable	13,279	-
Accounts Receivable:		
Utility Customers, Less Allowance for Uncollectibles of \$111,288 in 2022 and \$187,409 in 2021	5,889,976	5,308,469
Other Accounts, Less Allowance for Uncollectibles of \$1,490 in 2022 and \$11,075 in 2021	527,849	536,226
Accounts Receivable, Net	6,417,825	5,844,695
Special Assessments Receivable	58,950	47,588
Unbilled Reimbursable Projects	103,180	69,206
Prepaid Items	194,436	251,225
Inventories	748,341	668,628
Total Current Assets	32,681,662	30,984,743
RESTRICTED ASSETS		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	12,853,823	10,724,077
Equity in General Cash Pool - Bond and Loan obligations	8,214,792	7,424,862
Interim rate escrow investment	1,949,805	2,889,473
Non-Current:		
Customer Deposits	100,903	76,782
Total Restricted Assets	23,119,323	21,115,194
NON-CURRENT ASSETS		
Non-Current:		
Net OPEB asset	7,396,165	10,375,885
Unamortized Cost of Debt Issuance	322,264	223,669
Unbilled Special Assessments	951,119	906,246
Long term Leases Receivable	140,499	-
Regulatory debits	1,100,836	996,939
Total Non-Current Assets	9,910,883	12,502,739
WASTEWATER PLANT		
Plant in Service, at Cost	767,031,963	758,900,034
Less: Accumulated Depreciation	(347,096,290)	(330,747,845)
Net Plant in Service	419,935,673	428,152,189
Property Held for Future Use	1,379,931	1,379,931
Leased right to use assets less amortiation of \$3,970	63,525	
Construction Work in Progress	19,297,260	17,891,128
Net Wastewater Plant	440,676,389	447,423,248
Total Assets	506,388,257	512,025,924
DEFERRED OUTFLOWS OF RESOURCES		
Unamortized Loss on Refunded Issues	965,836	1,062,760
Deferred Outflow related to Net Pension Liability	1,449,260	1,320,717
Deferred Outflow related to Net OPEB Asset and Liabilities	697,809	231,632
Total Deferred Outflows of Resources	3,112,905	2,615,109
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 509,501,162	\$ 514,641,033

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Net Position
December 31, 2022 and 2021

	2022	2021
CURRENT LIABILITIES		
Accounts Payable	\$ 968,459	\$ 908,428
Accrued Payroll Liabilities	648,763	870,071
Compensated Absences Payable	1,066,143	1,041,501
Accrued Interest Payable	2,329,750	1,973,979
Pollution Remediation Obligation	20,000	20,000
Lease Obligations maturing within one year	3,208	-
Long-Term Obligations Maturing within One Year	12,086,565	9,893,836
Total Current Liabilities	17,122,888	14,707,815
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Current:		
Capital Acquisition and Construction Accounts Payable	1,677,290	844,518
Customer Refund Payable	131	131
Unearned Revenue	1,452	-
Non-Current:		
Customer Deposits Payable	100,903	76,782
Total Liabilities Payable from Restricted Assets	1,779,776	921,431
NON-CURRENT LIABILITIES		
Net Pension Liability	18,333,644	14,291,940
Compensated Absences Payable	441,520	643,331
Pollution Remediation Obligation	676,000	575,000
Revenue Bonds Payable	83,553,536	70,430,000
Plus: Unamortized Premiums	8,214,801	9,039,173
Net Revenue Bonds Payable	91,768,337	79,469,173
Alaska Clean Water Loans Payable	82,571,921	89,198,120
Leases	59,451	-
Long-Term Loan Payable	1,000	19,505,506
Total Non-Current Liabilities	193,851,873	203,683,070
Total Liabilities	212,754,537	219,312,316
DEFERRED INFLOWS OF RESOURCES		
Contributions in Aid of Construction (Net of Amortization)	151,520,681	154,174,883
Deferred Inflow related to Net Pension Liability	-	5,699,307
Deferred Inflow related to Net OPEB Asset and liabilities	635,807	5,492,135
Net Lease Liability	149,766	-
Total Deferred Inflows of Resources	152,306,254	165,366,325
NET POSITION		
Net Investment in Capital Assets	114,807,595	106,124,049
Restricted for Interim Rate Escrow Requirement	1,949,805	2,889,473
Unrestricted	27,682,971	20,948,870
Total Net Position	144,440,371	129,962,392
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 509,501,162	\$ 514,641,033

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2022 and 2021

	2022	2021
OPERATING REVENUES		
Charges for Sales and Services:		
Residential Sales	\$ 48,946,302	\$ 46,532,460
Commercial Sales	14,356,822	12,777,748
Public Authorities	2,992,723	2,685,287
Total Charges for Sales and Services	66,295,847	61,995,495
Other:		
Miscellaneous	974,455	883,179
Total Operating Revenues	67,270,302	62,878,674
OPERATING EXPENSES		
Operations:		
Collection System	4,042,755	4,372,042
Pumping Plant	949,273	961,861
Treatment	14,748,888	14,089,882
Customer Service	2,345,958	2,580,971
Administrative and General	10,514,409	9,601,545
PERS On-behalf and Pension Expense	(1,454,678)	735,903
OPEB Expense	(3,025,294)	(4,270,691)
Total Operations	28,121,311	28,071,513
Depreciation and Amortization	12,794,663	12,538,601
Total Operating Expenses	40,915,974	40,610,114
Operating Income	26,354,328	22,268,560
NON-OPERATING REVENUES		
Investment Income (Loss) - Short-Term Investments	(446,807)	279,171
Lease Interest Income	5,755	
Intergovernmental Revenue- PERS On-behalf	331,468	2,776
Intergovernmental Revenue- OPEB On-behalf	(682,509)	(456,741)
Miscellaneous Non-Operating Revenues	4,225	22,342
Total Non-Operating Revenues	(787,868)	(152,452)
NON-OPERATING EXPENSES		
Interest and Fees on Long-Term Obligations	4,367,119	4,202,483
Interest and Fees on Leases	1,629	
Allowance for Funds Used During Construction	(782,567)	(1,062,213)
Miscellaneous Income Deductions	467,722	-
Total Non-Operating Expenses	4,053,903	3,140,270
Total Non-Operating Income (Loss)	(4,841,771)	(3,292,722)
TRANSFERS		
Municipal Service Assessment	7,034,578	7,439,635
Total Transfers	7,034,578	7,439,635
Change in Net Position	14,477,979	11,536,203
Net Position, January 1	129,962,392	118,426,189
Net Position, December 31	\$ 144,440,371	\$ 129,962,392

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 66,512,732	\$ 64,102,412
Payments to Employees	(18,654,809)	(18,264,865)
Payments to Vendors	(12,444,057)	(12,214,893)
Internal Activity - Payments Made to Other Funds	(1,746,666)	(1,807,545)
Net Cash Provided by Operating Activities	<u>33,667,200</u>	<u>31,815,109</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds - Municipal Service Assessment	<u>(7,034,578)</u>	<u>(7,439,635)</u>
Net Cash Used by Non-Capital Financing Activities	<u>(7,034,578)</u>	<u>(7,439,635)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(4,194,055)	(2,910,000)
Interest Payments and Fees on Long-Term Obligations	(5,178,239)	(4,647,786)
Acquisition and Construction of Capital Assets	(7,234,981)	(12,699,247)
Capital Contributions - Customer/Special Assessments	148,313	328,634
Proceeds From Bonds Payable	19,504,505	-
Proceeds from Long-term Loan Payable	(19,504,506)	-
Principal Payments on Alaska Clean Water Loans	(6,748,886)	(6,679,718)
Lease Obligations Maturing within One Year	3,208	-
Long Term Lease Obligations	59,451	-
Net Cash Used by Capital and Related Financing Activities	<u>(23,145,190)</u>	<u>(18,645,099)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received (Paid)	<u>(622,451)</u>	<u>310,387</u>
Net Cash Provided (Used) by Investing Activities	<u>(622,451)</u>	<u>310,387</u>
Net Increase in Cash	2,864,981	6,040,762
Cash, January 1	<u>45,075,282</u>	<u>39,034,520</u>
Cash, December 31	<u>\$ 47,940,263</u>	<u>\$ 45,075,282</u>
CASH AND CASH EQUIVALENTS		
Cash	\$ 2,200	\$ 2,200
Equity in General Cash Pool	24,818,740	23,957,888
Equity in Bond and Grant Capital Acquisition and Construction Pool	12,853,823	10,724,077
Customer Deposits	100,903	76,782
Interim rate escrow funds	1,949,805	2,889,473
Restricted equity in general cash pool - debt service obligations	8,214,792	7,424,862
Cash and Cash Equivalents, December 31	<u>\$ 47,940,263</u>	<u>\$ 45,075,282</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 26,354,328	\$ 22,268,560
Transfer from (to) Escrow Account	-	-
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Allowance for Uncollectible Accounts	(85,707)	57,036
Depreciation and Amortization	12,790,693	12,538,601
Amortization of leased right to use assets	3,970	-
PERS Relief- Noncash Expense	331,468	2,776
OPEB Relief- Noncash Expense	(682,509)	(456,741)
Miscellaneous Non-Operating Revenues	4,225	22,341
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable and Other Receivables	(498,784)	1,146,795
Leases Receivable	(153,778)	
Unbilled Reimbursable Projects	(33,974)	(51,397)
Inventories	(79,713)	(167,148)
Customer Deposits Payable	13,575	(203,053)
Prepays	56,789	16,061
Unbilled Special Assessments and Other Non-Current Assets	(34,327)	223,019
Regulatory debits	(2,897)	(78,963)
Accounts Payable and Other Liabilities	60,031	(472,853)
Accrued Payroll Liabilities	(221,308)	182,266
Compensated Absences Payable	(177,169)	(131,309)
Unearned Revenue	1,452	-
Deferred Outflows of Resources Related to Pensions	(128,543)	651,842
Deferred Outflows of Resources Related to OPEB	(466,177)	759,001
Net Pension Liability	4,041,704	(5,618,022)
Net OPEB Asset	2,979,720	(8,700,137)
Deferred Inflows of Resources Related to Pensions	(5,699,307)	5,699,307
Deferred Inflows of Resources Related to OPEB	(4,856,328)	4,156,266
Deferred Inflows of Resources Related to Leases	149,766	-
Net Cash Provided by Operating Activities	<u>33,667,200</u>	<u>31,815,109</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributed Capital - Private Development	2,405,068	844,615
Capital Purchases on Account, Net	562,972	844,518
Allowance for funds used during construction	782,567	1,062,213
Total Non-Cash Investing, Capital and Financing Activities	<u>\$ 3,750,607</u>	<u>\$ 2,751,346</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2022

REVENUE:	Estimated	Actual	Variance With Final Budget
Charges for Services	\$ 65,594,000	\$ 66,295,847	\$ 701,847
Miscellaneous Revenue	969,245	974,455	5,210
Total Operating Revenue	66,563,245	67,270,302	707,057
Investment Income	248,805	(448,479)	(697,284)
Other Income	10,000	11,651	1,651
Total Nonoperating Revenue	258,805	(436,828)	(695,633)
Transfers from Other Funds			-
TOTAL	\$ 66,822,050	\$ 66,833,474	\$ 11,424

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2022

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Operating Expenses:			
Labor			
Labor and Benefits	\$ 18,323,719	\$ 16,893,042	\$ 1,430,677
Overtime	419,500	461,374	(41,874)
Total Labor	18,743,219	17,354,416	1,388,803
Non Labor			
Non Labor	15,379,459	14,207,965	1,171,494
Travel	102,100	36,549	65,551
Transfers (MUSA and gross receipts)	7,034,894	7,034,578	316
Depreciation and Amortization	13,164,282	12,790,693	373,589
Amortization of Leased Right to Use Assets	-	3,970	(3,970)
Total Non Labor	35,680,735	34,073,755	1,606,980
Total Direct Costs	54,423,954	51,428,171	2,995,783
Charges from Other Departments	2,077,508	1,479,110	598,398
Total Operating Expenses	56,501,462	52,907,281	3,594,181
Non Operating Expenses:			
Interest on Bonded Debt	4,000,000	3,579,950	420,050
Debt issuance costs	237,000	-	237,000
Amortization of Debt Expense	(700,000)	(697,542)	(2,458)
Interest on Leases	-	1,629	(1,629)
Other Interest Expense	1,900,000	1,475,675	424,325
Interest During Construction	(900,000)	(782,567)	(117,433)
Total Non Operating Expenses	4,537,000	3,577,145	959,855
TOTAL	61,038,462	56,484,426	4,554,036
Increase (Decrease) in Net Position	\$ 5,783,588	\$ 10,349,048	\$ 4,565,460

Non-Budget Items:

Non Operating Revenue			
PERS On-behalf		331,468	
OPEB On-behalf		(682,509)	
Total Non Operating Revenue		(351,041)	

Non Operating Expense

PERS On-Behalf expense		331,468	
PERS GASB 68 expense		(1,786,146)	
OPEB On-behalf expense		(682,509)	
OPEB expense		(2,342,785)	
Total Non Operating Revenue		(4,479,972)	
Change in Net Position		\$ 14,477,979	

Appropriations:

Total Expenses	\$ 61,038,462	\$ 56,484,426	\$ 4,554,036
Less: Non Cash Items not Appropriated			
Depreciation and Amortization	13,164,282	12,794,663	369,619
Amortization of Debt Expense	(700,000)	(697,542)	(2,458)
Interest During Construction	(900,000)	(782,567)	(117,433)
Total Non Cash	11,564,282	11,314,554	249,728
Total Appropriated Expenses	\$ 49,474,180	\$ 45,169,872	\$ 4,304,308

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Detail Schedule of Wastewater Plant, Depreciation and Amortization
December 31, 2022
(In Thousands)

	Wastewater Plant					Accumulated Depreciation and Amortization					Net Book Value of Plant
	Balance 1/1/22	Additions	Retirements	Reclass	Balance 12/31/22	Balance 1/1/22	Additions	Retirements	Reclass	Balance 12/31/22	
WASTEWATER PLANT IN SERVICE											
Tangible Plant:											
Land and Land Rights	\$ 5,453	\$ -	\$ -	\$ -	\$ 5,453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,453
Wastewater Collection Plant	441,959	5,378	-	-	447,337	205,189	6,973	-	-	212,162	235,175
Wastewater Pumping	22,753	2,064	111	-	24,706	7,320	720	111	-	7,929	16,777
Treatment and Disposal Plant	226,324	1,167	743	2,853	226,748	85,608	6,339	743	1,045	91,204	135,544
General Plant	55,089	1,072	782	(2,853)	55,379	26,799	3,177	782	(1,045)	29,194	26,185
Total Tangible Plant	751,578	9,681	1,636	-	759,623	324,916	17,209	1,636	-	340,489	419,134
Intangible Plant	7,322	86	-	-	7,408	5,832	775	-	-	6,607	801
Total Wastewater Plant in Service	758,900	9,767	1,636	-	767,031	330,748	17,984	1,636	-	347,096	419,935
Property Held for Future Use	1,380	-	-	-	1,380	-	-	-	-	-	1,380
Leased right to use assets	-	68	-	-	68	-	4	-	-	4	64
Construction Work in Progress	17,891	8,769	7,363	-	19,297	-	-	-	-	-	19,297
TOTAL WASTEWATER PLANT	\$ 778,171	\$ 18,604	\$ 8,999	\$ -	\$ 787,776	\$ 330,748	\$ 17,988	\$ 1,636	\$ -	\$ 347,100	\$ 440,676

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Annual Operating Revenue Relationships
For the Years Ended December 31, 2022

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Average Number of Customers	57,361	57,382	57,472	57,599	57,686
Revenue from Customer Sales	\$ 55,383,192	\$ 59,347,715	\$ 57,528,175	\$ 62,388,837	\$ 66,735,690
Average Revenue per Customer	\$ 961	\$ 967	\$ 1,034	\$ 1,083.16	\$ 1,156.88

MUNICIPALITY OF ANCHORAGE, ALASKA
 Refuse Utility Fund
 Comparative Statements of Net Position
 December 31, 2022 and 2021

	2022	2021
CURRENT ASSETS		
Cash	\$ 1,051	\$ 1,051
Cash and Investments in Central Treasury	6,046,198	4,839,522
Equity in Bond and Grant Capital Acquisition and Construction Pool	4,042,590	2,876,384
Accounts Receivable, Net	1,046,932	1,529,522
Accrued Interest Receivable	377,306	155,361
Prepaid Items and Deposits	5,266	3,155
Total Current Assets	11,519,343	9,404,995
Restricted Assets:		
Intergovernmental Receivable	7,024	24,309
Total Restricted Assets	7,024	24,309
Total Current Assets	11,526,367	9,429,304
NONCURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	26,071,232	24,681,182
Less: Accumulated Depreciation	(14,288,216)	(12,861,878)
Net Capital Assets	11,783,016	11,819,304
Construction Work in Progress	37,987,694	23,851,163
Debt Service Investment, Revenue Bond	4,088	-
Net OPEB Asset	1,375,167	1,749,743
Total Noncurrent Assets	51,149,965	37,420,210
Total Assets	62,676,332	46,849,514
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow Related to Pension	269,460	223,053
Deferred Outflows Related to OPEB	129,743	39,061
Total Deferred Outflows of Resources	399,203	262,114
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	63,075,535	47,111,628
CURRENT LIABILITIES		
Accounts Payable and Retainage	133,107	91,359
Accrued Payroll Liabilities	161,050	154,713
Accrued Interest Payable	45,405	40,845
Compensated Absences	202,694	195,666
Capital Acquisition and Construction Accounts and Retainages Payable	1,360,699	2,821,576
Unearned Revenue and Deposits	156,430	141,381
Total Current Liabilities	2,059,385	3,445,540
NONCURRENT LIABILITIES		
Compensated Absences	-	-
Notes Payable	2,963,254	24,368,154
Revenue Bond Payable, Net of Discount	38,734,275	-
Net Pension Liability	3,408,769	2,413,731
Net OPEB Liability	-	-
Total Noncurrent Liabilities	45,106,298	26,781,885
Total Liabilities	47,165,683	30,227,425
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Pension	-	962,543
Deferred Inflows Related to OPEB	118,215	926,169
Total Deferred Inflows of Resources	118,215	1,888,712
NET POSITION		
Net Investment in Capital Assets	6,712,482	8,480,737
Restricted for Capital Construction	7,024	24,309
Unrestricted	9,072,131	6,490,445
Total Net Position	15,791,637	14,995,491
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 63,075,535	\$ 47,111,628

MUNICIPALITY OF ANCHORAGE, ALASKA
 Refuse Utility Fund
 Comparative Statements of Revenues, Expenses, and Changes in Net Position
 For the Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES		
Charges for Services:		
Refuse Collection Charges	\$ 12,444,767	\$ 12,140,976
Container Rental Charges	573,422	546,570
Total Charges for Services	<u>13,018,189</u>	<u>12,687,546</u>
Other Revenue	151,525	99,264
Total Operating Revenues	<u>13,169,714</u>	<u>12,786,810</u>
OPERATING EXPENSES		
Personnel Services	4,415,466	4,582,761
Pension and OPEB On-behalf and Pension and OPEB Expenses	(603,241)	(257,969)
Supplies	503,041	421,600
Other Services and Charges	3,921,652	3,585,164
Charges from Other Departments	1,273,982	1,388,289
Depreciation & Amortization	1,511,928	1,395,215
Total Operating Expenses	<u>11,022,828</u>	<u>11,115,060</u>
Operating Income	2,146,886	1,671,750
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- Pension and OPEB On-behalf	(65,269)	(76,554)
Investment Income- Short-term Investments	(136,482)	66,684
Intergovernmental Revenue	10,236	36,896
Interest on Long-term Obligations	(401,698)	(202,182)
Long-term Debt Issuance Expense	(231,417)	-
Gain on Disposal of Capital Assets	(13,130)	6,841
Total Non-Operating Revenues (Expenses)	<u>(837,760)</u>	<u>(168,315)</u>
Income Before Capital Contributions and Transfers	1,309,126	1,503,435
CAPITAL CONTRIBUTIONS AND TRANSFERS		
Municipal Service Assessment	(212,984)	(200,207)
Dividend	(300,000)	(306,000)
Transfers to Other Funds	-	(134)
Total Transfers	<u>(512,984)</u>	<u>(506,341)</u>
Special Item - NPO/OPEB Write Off	-	-
Change in Net Position	796,142	997,094
Net Position, January 1	14,995,495	13,998,397
Net Position, December 31	<u>\$ 15,791,637</u>	<u>\$ 14,995,491</u>

MUNICIPALITY OF ANCHORAGE
 Refuse Utility Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2022 and 2021

	2022	2021
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ 13,667,352	\$ 12,338,329
Payments to Employees	(4,402,101)	(4,548,388)
Payments to Vendors	(4,385,052)	(4,017,610)
Payments for Interfund Services Used	(1,273,982)	(1,388,289)
Net Cash from Operating Activities	3,606,217	2,384,042
CASH FLOWS FOR NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds	(512,984)	(506,341)
Net Cash for Non-Capital Financing Activities	(512,984)	(506,341)
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(38,520,000)	-
Proceeds from Sale of Bond for Capital Assets	38,734,275	-
Proceeds from Issuance of Notes Payable	17,115,100	13,546,871
Financing Costs on Long-Term Obligations	(231,417)	-
Proceeds from Disposition of Capital Assets	-	15,090
Acquisition and Construction of Capital Assets	(17,086,177)	(17,805,521)
Grant Proceeds Capital	27,521	12,587
Interest Payments on Long-term Obligations	(397,138)	(178,659)
Net Cash for Capital and Related Financing Activities	(357,836)	(4,409,632)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	(358,427)	4,819
Net Cash from Investing Activities	(358,427)	4,819
Net Increase in Cash	2,376,970	(2,527,112)
Cash, January 1	7,716,957	10,244,069
Cash, December 31	\$ 10,093,927	\$ 7,716,957
COMPONENTS OF CASH		
Cash	\$ 1,051	\$ 1,051
Cash and Investments in Central Treasury	6,046,198	4,839,522
Cash for Debt Service	4,088	-
Equity in Bond and Grant Capital Acquisition and Construction Pool	4,042,590	2,876,384
Cash and Cash Equivalents, December 31	\$ 10,093,927	\$ 7,716,957

MUNICIPALITY OF ANCHORAGE
 Refuse Utility Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2022 and 2021

	2022	2021
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES:		
Operating Income	\$ 2,146,886	\$ 1,671,750
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation	1,511,928	1,395,215
Pension and OPEB Relief- Noncash Expenses	(65,269)	(76,554)
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which		
Increase (Decrease) Cash:		
Accounts Receivable, Net	482,590	(460,846)
Prepaid Items and Deposits	(2,111)	1,024
Net OPEB Asset	374,576	(1,500,737)
Deferred Outflows of Resources Related to Pensions	(46,407)	70,057
Deferred Outflows of Resources Related to OPEB	(90,682)	108,141
Accounts Payable	41,751	(11,870)
Compensated Absences	7,028	(14,990)
Unearned Revenue and Deposits	15,049	12,365
Accrued Payroll Liabilities	6,337	49,363
Net Pension Liability	995,038	(544,765)
Net OPEB Liability	-	(4,321)
Deferred Inflows of Resources Related to Pensions	(962,543)	962,543
Deferred Inflows of Resources Related to OPEB	(807,954)	727,667
Net Cash from Operating Activities	\$ 3,606,217	\$ 2,384,042
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	1,360,699	2,821,576
Contributed Capital and Equipment	10,236	-
Total Noncash Investing, Capital, and Financing Activities	\$ 1,370,935	\$ 2,821,576

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2022

	Estimated	Actual	Variance With Final Budget
REVENUES:			
Refuse Collection Charges	12,515,247	\$ 12,444,767	\$ (70,480)
Container Rental Charges	573,608	573,422	(186)
Investment Income	37,000	(136,482)	(173,482)
Intergovernmental Revenues	-	10,236	10,236
Intergovernmental Revenues- Pension and OPEB On-behalf	-	(65,269)	(65,269)
Other Revenue	88,500	151,525	63,025
Gain(loss) on Disposal of Capital Assets	-	(13,130)	(13,130)
TOTAL	<u>\$ 13,214,355</u>	<u>\$ 12,965,069</u>	<u>\$ (249,286)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2022

	Authorizations	Actual	Variance With Final Budget
EXPENSES:			
Personnel Services	\$ 3,299,068	\$ 4,415,466	\$ (1,116,398)
Pension and OPEB On-behalf and Pensions and OPEB Expense	-	(603,241)	603,241
Supplies	461,820	503,041	(41,221)
Municipal Service Assessment	213,532	212,984	548
Dividend	300,000	300,000	-
Other Services and Charges	3,902,963	3,921,652	(18,689)
Charges from Other Departments	2,923,121	1,273,982	1,649,139
Interest Expense and Other Charges	636,343	401,698	234,645
Long-term debt Issuance Expense	151,984	231,417	(79,433)
Depreciation	1,257,000	1,511,928	(254,928)
TOTAL	<u>\$ 13,145,831</u>	<u>\$ 12,168,927</u>	<u>\$ 976,904</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Refuse Plant and Depreciation
December 31, 2022

	Plant			Balance 12/31/22
	Balance 1/1/22	Additions	Retirements	
CAPITAL ASSETS				
Land	\$5,949,077	\$ -	\$ -	\$5,949,077
Buildings	3,081,151	-	-	3,081,151
Building Improvements	730,265	-	-	730,265
Vehicles	9,634,758	1,374,586		11,009,344
Machinery and Equipment	4,411,723	110,231	50,470	4,471,484
Computer Hardware	598,398	3,953	-	602,351
Computer Software	147,683	-	-	147,683
Office Equipment	128,127	-	48,250	79,877
Total Capital Assets	\$24,681,182	1,488,770	98,720	26,071,232
Construction Work in Progress	23,851,163	15,625,302	1,488,771	37,987,694
TOTAL	\$ 48,532,345	\$ 17,114,072	\$ 1,587,491	\$ 64,058,926

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Refuse Plant and Depreciation
December 31, 2022

	Accumulated Depreciation				Net Book Value of Plant
	Balance	Additions	Retirements	Balance	
	1/1/22			12/31/22	
CAPITAL ASSETS					
Land	\$ -	\$ -	\$ -	\$ -	\$ 5,949,077
Buildings	3,081,151	-	-	3,081,151	-
Building Improvements	283,124	19,410	-	302,534	427,731
Vehicles	5,526,674	1,105,481	-	6,632,155	4,377,189
Machinery and Equipment	3,294,183	322,279	37,340	3,579,122	892,362
Computer Hardware	475,324	41,724	-	517,048	85,303
Computer Software	87,052	20,210	-	107,262	40,421
Office Equipment	114,370	2,824	48,250	68,944	10,933
Total Capital Assets	<u>11,703,250</u>	<u>1,511,928</u>	<u>85,590</u>	<u>14,288,216</u>	<u>11,783,016</u>
Construction Work in Progress	-	-	-	-	37,987,694
TOTAL	<u>\$11,703,250</u>	<u>\$1,511,928</u>	<u>\$ 85,590</u>	<u>\$13,129,588</u>	<u>\$49,770,710</u>

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

	2018	2019	2020	2021	2022
Average Number of Customers	12,760	11,980	11,946	12,012	12,029
Revenue From Customer Sales	\$ 10,914,930	\$ 11,313,552	\$ 11,904,035	\$ 12,687,546	\$ 13,018,189
Average Revenue Per Customer	\$ 855	\$ 944	\$ 996	\$ 1,056	\$ 1,082

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Net Position
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
CURRENT ASSETS		
Cash	\$ 2,424	\$ 2,424
Cash and Investments in Central Treasury	30,551,430	31,133,451
Equity in Bond and Grant Capital Acquisition and Construction Pool	8,160,731	6,934,021
Accounts Receivable, Net	2,372,057	1,820,479
Accrued Interest Receivable	536	-
Inventory	47,695	-
Prepaid Items and Deposits	7,697	5,934
Total Unrestricted Current Assets	<u>41,142,570</u>	<u>39,896,309</u>
Restricted Assets:		
Intergovernmental Receivable	-	5,146,179
Total Restricted Assets	<u>-</u>	<u>5,146,179</u>
Total Current Assets	<u>41,142,570</u>	<u>45,042,488</u>
NONCURRENT ASSETS		
Restricted Assets:		
Landfill Post Closure Cash Reserve	16,885,645	19,351,367
Total Restricted Noncurrent Assets	<u>16,885,645</u>	<u>19,351,367</u>
Capital Assets:		
Capital Assets, at Cost	143,171,361	142,325,800
Right to Use Asset, Net of Amortization \$ 54,219	975,942	-
Less: Accumulated Depreciation	<u>(69,179,684)</u>	<u>(66,748,549)</u>
Net Capital Assets	74,967,619	75,577,251
Construction Work in Progress	80,464,252	42,709,695
Total Capital Assets	<u>155,431,871</u>	<u>118,286,946</u>
Investments Held for Debt Service	7,268	-
Net OPEB Asset	291,025	435,376
Total Noncurrent Assets	<u>172,615,809</u>	<u>138,073,689</u>
Total Assets	<u>213,758,379</u>	<u>183,116,177</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow Related to Pension	57,026	55,501
Deferred Outflows Related to OPEB	27,457	9,719
Total Deferred Outflows of Resources	<u>84,483</u>	<u>65,220</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 213,842,862</u>	<u>\$ 183,181,397</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Net Position
December 31, 2022 and 2021

	2022	2021
CURRENT LIABILITIES		
Accounts Payable and Retainage	\$ 2,827,096	\$ 2,792,190
Compensated Absences	528,512	530,148
Accrued Payroll Liabilities	252,632	435,036
Accrued Interest Payable	131,016	107,145
Accrued Interest Payable, Leases	2,195	-
Lease Payable, Current	28,874	-
Alaska Clean Water Loans Payable	1,038,590	1,038,590
Unearned Revenue and Deposits	-	-
Capital Acquisition and Construction Accounts and Retainages Payable	2,507,757	2,606,848
Due to Areawide	-	5,108,069
Total Current Liabilities	7,316,672	12,618,026
NONCURRENT LIABILITIES		
Compensated Absences	63,205	56,893
Net Pension Liability	721,393	600,591
Net OPEB Liability	-	-
Lease Payable	972,483	-
Alaska Clean Water and Drinking Water Loans Payable	6,680,275	7,718,863
Revenue Bonds, Net of Unamortized Discount	68,860,935	-
Net Pension and Other Postemployment Benefits Obligation	-	-
Notes Payable	6,740,311	44,080,968
Future Landfill Closure Costs	42,621,511	39,265,492
Total Noncurrent Liabilities	126,660,113	91,722,807
Total Liabilities	133,976,785	104,340,833
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Pension	-	239,503
Deferred Inflows Related to OPEB	25,018	230,452
Deferred Inflows Related to Leases	-	-
Total Deferred Inflows of Resources	25,018	469,955
NET POSITION		
Net Investment in Capital Assets	68,602,646	62,841,677
Restricted for Post Closure Care	-	-
Restricted for Capital Construction	-	5,146,179
Unrestricted	11,238,413	10,382,753
Total Net Position	79,841,059	78,370,609
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 213,842,862	\$ 183,181,397

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2022 and 2021

	2022	2021
OPERATING REVENUES		
Charges for Sales and Services:		
Landfill Fees	\$ 23,383,041	\$ 21,340,185
Hazardous Waste Fees	1,032,204	854,108
Community Recycling Surcharge	806,449	924,386
Landfill Gas Sales	2,310,919	2,587,675
Total Charges for Sales and Services	27,532,613	25,706,354
Other Revenue	172,338	148,428
Total Operating Revenues	27,704,951	25,854,782
OPERATING EXPENSES		
Personnel Services	8,449,691	8,565,839
Pension and OPEB On-behalf and Pension and OPEB Expenses	(212,859)	(477,507)
Supplies	1,972,533	1,310,399
Other Services and Charges	5,771,856	5,635,465
Amortization of Landfill Closure Costs	3,356,019	1,532,265
Charges from Other Departments	1,639,255	1,408,611
Depreciation and Amortization	4,575,931	4,566,586
Total Operating Expenses	25,552,426	22,541,658
Operating Income (Loss)	2,152,525	3,313,124
NONOPERATING REVENUES (EXPENSES)		
Investment Income (Loss) - Short-term Investments	(615,873)	244,471
Interest Expense on Leases	(26,657)	-
Investment Gain (Loss) on Landfill Post Closure Cash Reserve	(2,913,635)	2,480,672
Gain on Disposal of Capital Assets	-	324,361
Long-term Debt Issuance Expense	(412,373)	-
Intergovernmental Revenue- Pension and OPEB On-behalf	(13,812)	(19,048)
Intergovernmental Revenue- Capital	-	-
Interest Expense and Other Charges	(865,517)	(512,671)
Total Non-Operating Revenues (Expenses)	(4,847,867)	2,517,785
Income Before Contributions and Transfers	(2,695,342)	5,830,909
CAPITAL CONTRIBUTIONS AND TRANSFERS		
Capital Contributions- Intergovernmental	6,074,682	5,146,179
Transfers:		
Municipal Service Assessment	(1,158,888)	(1,210,529)
Dividend	(750,000)	(750,000)
Transfers from Other Funds	-	2,932,571
Transfers to Other Funds	-	(5,108,265)
Total Capital Contributions and Transfers	4,165,794	1,009,956
Change in Net Position	1,470,452	6,840,865
Net Position, January 1	78,370,607	71,529,744
Net Position, December 31	\$ 79,841,059	\$ 78,370,609

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2022 and 2021

	2022	2021
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ 27,153,372	\$ 26,265,323
Payments to Employees	(8,627,419)	(8,658,579)
Payments to Vendors	(7,758,942)	(4,926,853)
Payments for Interfund Services Used	(1,639,255)	(1,408,611)
Net Cash from Operating Activities	9,127,756	11,271,280
CASH FLOWS FOR NON-CAPITAL FINANCING ACTIVITIES		
Intergovernmental Revenues	-	-
Transfers to Other Funds	(1,908,888)	(7,068,794)
Transfers from Other Funds	-	-
Due to Other Funds	(5,108,069)	5,108,069
Net Cash for Non-Capital Financing Activities	(7,016,957)	(1,960,725)
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(86,633,686)	(1,038,589)
Proceeds from Issuance of long-term Obligations	117,115,378	21,756,077
Interest Payments on Long-Term Obligations	(841,647)	(499,249)
Financing Costs on Long-Term Obligations	(412,373)	-
Interest Payments on Leases	(24,463)	-
Principal Payments on Leases	(28,804)	-
Acquisition and Construction of Capital Assets	(40,789,787)	(30,815,551)
Transfers from Other Funds	-	2,932,571
Grant Proceeds Capital	11,220,861	-
Proceeds from Disposition of Capital Assets	-	337,100
Net Cash from (for) Capital and Related Financing Activities	(394,521)	(7,327,641)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from Sale of Investments	-	-
Investment Income Received	(3,530,043)	2,725,143
Net Cash from Investing Activities	(3,530,043)	2,725,143
Net Increase (Decrease) in Cash	(1,813,765)	4,708,057
Cash, January 1	57,421,263	52,713,206
Cash, December 31	\$ 55,607,498	\$ 57,421,263
COMPONENTS OF CASH		
Cash	\$ 2,424	\$ 2,424
Cash and Investment in Central Treasury	30,551,430	31,133,451
Equity in Bond and Grant Capital Acquisition and Construction Pool	8,160,731	6,934,021
Restricted for Debt Service	7,268	-
Restricted for Landfill Post Closure Cash Reserve	16,885,645	19,351,367
Cash and Cash Equivalents, December 31	\$ 55,607,498	\$ 57,421,263

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2022 and 2021

	2022	2021
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES:		
Operating Income (Loss)	\$ 2,152,525	\$ 3,313,124
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation	4,575,932	4,566,586
Amortization of Landfill Closure Costs	3,356,019	1,532,265
Pension and OPEB Relief- Noncash Expenses	(13,812)	(19,048)
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable, Net	(551,579)	418,306
Prepaid Items and Deposits	(1,764)	2,736
Net OPEB Asset	144,351	(331,784)
Deferred Outflows of Resources Related to Pension	(1,525)	66,439
Deferred Outflows of Resources Related to OPEB	(17,737)	51,520
Accounts Payable	34,904	2,016,275
Compensated Absences	4,676	(71,105)
Accrued Payroll Liabilities	(182,404)	(21,635)
Unearned Revenue and Deposits	-	(7,765)
Net Pension Liability	120,802	(630,210)
Net OPEB Liability	-	(1,798)
Deferred Inflows of Resources Related to Pension	(205,434)	147,871
Deferred Inflows of Resources Related to OPEB	(239,503)	239,503
Net Cash from Operating Activities	\$ 9,127,756	\$ 11,271,280
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	\$ 2,507,757	\$ 2,606,848
Contributed Capital and Equipment	6,074,682	5,146,179
Total Noncash Investing, Capital, and Financing Activities	\$ 8,582,439	\$ 7,753,027

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2022

REVENUES:	Estimated	Actual	Variance With Final Budget
Landfill Fees	\$ 22,932,573	\$ 23,383,041	\$ 450,468
Hazardous Waste Fees	595,864	1,032,204	436,340
Community Recycle Surcharge	899,895	806,449	(93,446)
Landfill Gas Sales	2,500,000	2,310,919	(189,081)
Other Operating Revenue	182,660	172,338	(10,322)
Lease Revenue	40,682	-	(40,682)
Lease Interest Income	5,118	-	(5,118)
Investment Income (Loss)	215,000	(615,873)	(830,873)
Investment Gain (Loss) on Landfill Post Closure Cash Reserve	450,000	(2,913,635)	(3,363,635)
Intergovernmental Revenues- Pension and OPEB On-behalf	-	(13,812)	(13,812)
Gain on Disposition of Capital Assets	100,000	-	(100,000)
Capital Contributions	-	6,074,682	6,074,682
TOTAL	<u>\$ 27,921,792</u>	<u>\$ 30,236,313</u>	<u>\$ 2,314,521</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2022

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 6,591,262	\$ 8,449,691	\$ (1,858,429)
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	(212,859)	212,859
Supplies	1,746,767	1,972,533	(225,766)
Municipal Service Assessment	1,158,888	1,158,888	-
Dividend	750,000	750,000	-
Other Services and Charges	5,659,931	5,771,856	(111,925)
Charges from Other Departments	3,796,271	1,639,255	2,157,016
Depreciation & Amortization	5,550,000	4,575,931	974,069
Lease Interest Expense	26,594	26,657	(63)
Interest on Long-Term Obligations	1,025,676	865,517	160,159
Long- Term Debt Issuance Expense	264,638	412,373	(147,735)
Amortization of Landfill Closure Costs	1,510,686	3,356,019	(1,845,333)
TOTAL	<u>\$ 28,080,713</u>	<u>\$ 28,765,861</u>	<u>\$ (685,148)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Solid Waste Plant and Depreciation
December 31, 2022

	Plant				
	Balance			Balance	
	1/1/22	As Adjusted	Additions	Retirements	12/31/22
CAPITAL ASSETS					
Land	\$ 13,905,508	\$ -	\$ -	\$ -	\$ 13,905,508
Land Improvements	85,698,481	-	-	-	85,698,481
Buildings	11,857,872	-	-	-	11,857,872
Building Improvements	2,134,355	-	-	-	2,134,355
Vehicles	9,883,321	166,914	171,892		9,878,343
Machinery and Equipment	18,366,099	2,764,098	1,908,454		19,221,743
Computer Hardware	382,993	5,126	-		388,119
Computer Software	84,042	-	-		84,042
Office Equipment	13,129	-	10,231		2,898
Right-of-use assets					-
Buildings and improvements	1,030,161	-	-		1,030,161
Total Capital Assets	143,355,961	2,936,138	2,090,577		144,201,522
Construction Work in Progress	42,709,695	40,690,695	2,936,138		80,464,252
TOTAL	\$ 186,065,656	\$ 43,626,833	\$ 5,026,715	\$	\$ 224,665,774

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Solid Waste Plant and Depreciation
December 31, 2022

	Accumulated Depreciation				Net Book Value of Plant
	Balance		Balance		
	As Adjusted	Additions	Retirements	12/31/22	
CAPITAL ASSETS					
Land	\$ -	\$ -	\$ -	\$ -	\$ 13,905,508
Land Improvements	36,100,327	1,873,018	-	37,973,345	47,725,136
Buildings	9,753,403	120,340	-	9,873,743	1,984,129
Building Improvements	734,070	70,825	-	804,895	1,329,460
Vehicles	6,365,422	953,446	171,892	7,146,976	2,731,367
Machinery and Equipment	13,556,536	1,429,993	1,908,454	13,078,075	6,143,668
Computer Hardware	178,646	62,573	-	241,219	146,900
Computer Software	47,016	11,517	-	58,533	25,509
Office Equipment	13,129	-	10,231	2,898	-
Right-of-use assets				-	-
Buildings and improvements	-	54,219	-	54,219	975,942
Total Capital Assets	66,748,549	4,575,931	2,090,577	69,233,903	74,967,619
Construction Work in Progress	-	-	-	-	80,464,252
TOTAL	\$ 66,748,549	4,575,931	2,090,577	\$ 69,233,903	\$155,431,871

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Net Position
December 31, 2022 and 2021

	2022	2021
CURRENT ASSETS		
Cash	\$ 500	\$ 650
Cash and Investments in Central Treasury	10,730,244	12,066,195
Equity in Bond and Grant Capital Acquisition and Construction Pool	-	3,323,241
Accrued Interest on Investments	82,239	55,196
Accrued Interest on Leases	216,472	-
Accounts Receivable, Net	1,045,610	923,910
Lease Receivable	718,645	-
Prepaid Items and Deposits	109,233	139,973
Parts Inventory	329,025	329,025
Total Unrestricted Current Assets	13,231,968	16,838,190
Restricted Assets:		
Investments Held for Debt Service	-	671,299
Total Restricted Current Assets	-	671,299
Total Current Assets	13,231,968	17,509,489
 NONCURRENT ASSETS		
Assets Held for Resale	242,093	242,093
Net OPEB Asset	581,959	1,064,242
Long-term Lease Receivable	52,803,922	-
Capital Assets:		
Capital Assets, at Cost	508,569,979	327,443,928
Leased Right to Use Assets, less Amortization \$46,733.54	505,497	-
Less: Accumulated Depreciation	(159,802,057)	(152,917,587)
Net Capital Assets	349,273,419	174,526,341
Construction Work in Progress	22,547,514	172,710,184
Total Capital Assets, Net	371,820,933	347,236,525
Total Unrestricted Noncurrent Assets	425,448,907	348,542,860
Restricted Assets:		
Cash Legal Settlement Set Aside	1,950,000	1,950,000
Investments Held for Debt Service	4,986,136	5,021,836
Intergovernmental Receivables	6,319,647	22,544,779
Total Restricted Noncurrent Assets	13,255,783	29,516,615
Total Noncurrent Assets	438,704,690	378,059,475
Total Assets	451,936,658	395,568,964
 DEFERRED OUTFLOWS OF RESOURCES		
Related to Pension	114,033	135,667
Related to OPEB	54,906	23,758
Total Deferred Outflows of Resources	168,939	159,425
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 452,105,597	\$ 395,728,389

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Net Position
December 31, 2022 and 2021

	2022	2021
CURRENT LIABILITIES		
Accounts Payable and Retainages	\$ 417,174	\$ 387,521
Capital Acquisition and Construction Accounts and Retainages Payable	3,319,437	1,792,357
Compensated Absences	172,420	167,472
Accrued Payroll Liabilities	84,697	122,914
Accrued Interest Payable	318,229	190,051
Bonds Payable	715,000	-
Lease Payable, Current Portion	41,953	-
Interest Payable on Leases	777	-
Unearned Revenues and Deposits	-	37,500
Total Current Liabilities	5,069,687	2,697,815
NONCURRENT LIABILITIES		
Other Noncurrent Liabilities	1,734,106	1,747,630
Compensated Absences	103,916	122,294
Revenue Bonds Payable (net of Unamortized Premium)	68,183,340	69,045,251
Net Pension Liability	1,442,563	1,468,098
Net OPEB Liability	-	-
Notes Payable	40,000,000	40,000,000
Lease Payable	466,204	-
Total Noncurrent Liabilities	111,930,129	112,383,273
Total Liabilities	116,999,816	115,081,088
DEFERRED INFLOWS OF RESOURCES		
Related to Pension	-	585,445
Related to OPEB	50,028	563,322
Related to Leases	52,492,410	-
Total Deferred Inflows of Resources	52,542,438	1,148,767
NET POSITION		
Net Investment in Capital Assets	259,094,999	260,135,560
Restricted for Acquisition and Construction	8,269,647	758,136
Restricted for Debt Service	4,986,136	5,693,135
Unrestricted	10,212,561	12,911,703
Total Net Position	282,563,343	279,498,534
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 452,105,597	\$ 395,728,389

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For The Years Ended December 31, 2022 and 2021

	2022	2021
OPERATING REVENUES		
Charges for Sales and Services:		
Dockage	\$ 1,257,729	\$ 1,273,487
Wharfage, Dry Bulk	341,728	225,369
Wharfage, Liquid Bulk	4,505,188	3,956,808
Wharfage, General Cargo	3,945,833	3,703,672
Storage Revenue	273,419	259,675
Office Rental	28,923	51,307
Utilities	36,838	21,247
Miscellaneous	240,459	181,297
Total Charges for Sales and Services	10,630,117	9,672,862
Other:		
Crane Rentals	130,822	141,913
Other Lease Revenue	1,709,174	-
Industrial Park Lease Rentals	1,683,165	4,509,536
POL Value Yard Fees	464,803	403,063
Total Other	3,987,964	5,054,512
Total Operating Revenues	14,618,081	14,727,374
OPERATING EXPENSES		
Operations:		
Personnel Services	2,721,640	2,774,789
Pension and OPEB On-behalf and Pension and OPEB Expenses	(679,126)	(340,386)
Supplies	202,353	152,501
Other Services and Charges	4,791,463	6,507,748
Charges from Other Departments	1,215,444	1,198,886
Total Operations	8,251,774	10,293,538
Depreciation and Amortization	7,083,726	7,231,394
Total Operating Expenses	15,335,500	17,524,932
Operating Loss	(717,419)	(2,797,558)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- Pension and OPEB On-behalf	(27,621)	(46,562)
Legal Settlements	-	-
Investment Income (Loss) - Short Term Investments	(279,805)	7,652
Interest Income on Leases	2,606,814	-
Interest Expense on Leases	(9,601)	-
Security Fees	1,544,552	1,502,007
Right of Way Fees	212,290	208,749
Interest on Long-term Obligations	(2,958,989)	(2,123,958)
Long-term Debt Issuance Expense	(7,500)	(209,333)
Security Contract	(1,710,822)	(1,686,747)
Gain on Sale of Capital Assets	19,431	-
Total Nonoperating Revenues (Expenses)	(611,251)	(2,348,192)
Loss before Contributions and Transfers	(1,328,670)	(5,145,750)
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	6,520,399	25,616,270
Transfers to Other Funds:		
Municipal Service Assessment	(1,390,551)	(1,355,911)
Dividend	(736,369)	(689,753)
Total Contributions and Transfers	4,393,479	23,570,606
Change in Net Position	3,064,809	18,424,856
Net Position, January 1	279,498,534	261,073,678
Net Position, December 31	\$ 282,563,343	\$ 279,498,534

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2022 and 2021

	2022	2021
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ 13,428,725	\$ 14,937,423
Payments to Employees	(2,773,287)	(2,790,316)
Payments to Vendors	(4,946,948)	(7,088,831)
Payments for Interfund Services Used	(1,215,444)	(1,198,886)
Net Cash from Operating Activities	4,493,046	3,859,390
CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Transfer to Other Funds	(2,126,920)	(2,045,664)
Security Contract	(1,710,822)	(1,686,747)
Right of Way and Security Fees	1,756,842	1,710,756
Net Cash for Non-Capital Financing Activities	(2,080,900)	(2,021,655)
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Interest Payments on Long-term Obligations	(2,977,722)	(2,267,940)
Interest Payments on Leases	(8,824)	-
Principal Payments on Leases	(44,074)	-
Acquisition and Construction of Capital Assets	(29,588,823)	(76,749,759)
Proceeds from Sale or Disposition of Capital Assets	19,431	-
Proceeds from Issuance of Debt	-	40,000,000
Financing Costs on Long-term Obligations	(7,500)	(209,333)
Proceeds from Interest Payments on Leases	2,390,342	-
Capital Contributions- Intergovernmental	22,745,531	18,805,688
Net Cash from (for) Capital and Related Financing Activities	(7,471,639)	(20,421,344)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income (Loss)	(306,848)	9,693
Net Cash from Investing Activities	(306,848)	9,693
Net Increase (Decrease) in Cash	(5,366,341)	(18,573,916)
Cash, January 1	23,033,221	41,607,137
Cash, December 31	\$ 17,666,880	\$ 23,033,221
COMPONENTS OF CASH		
Cash	\$ 500	\$ 650
Cash and Investments in Central Treasury	10,730,244	12,066,195
Cash Legal Settlement Set Aside	1,950,000	1,950,000
Debt Service Investments	4,986,136	5,693,135
Equity in Bond and Grant Capital Acquisition and Construction Pool	-	3,323,241
Cash, December 31	\$ 17,666,880	\$ 23,033,221

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2022 and 2021

	2022	2021
RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating Loss	\$ (717,419)	\$ (2,797,558)
Adjustments to Reconcile Operating Loss to Net Cash Flows from Operating Activities:		
Depreciation	7,083,726	7,231,394
Pension and OPEB Relief- Noncash Expenses	(27,621)	(46,562)
Changes in Assets, Deferred Outflows of Resources, Deferred Inflows of Resources and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable, Net	(121,700)	172,549
Lease Receivable, Net	662,803	-
Prepaid Items and Deposits	30,740	41,265
Net OPEB Asset	482,283	(894,308)
Deferred Outflows of Resources Related to Pensions	21,634	64,367
Deferred Outflows of Resources Related to OPEB	(31,148)	76,700
Unearned Revenues and Deposits	(37,500)	37,500
Accounts Payable and Retainage	29,653	(456,323)
Compensated Absences	(13,430)	(16,244)
Net Pension Liability	(25,535)	(550,934)
Net OPEB Liability	-	(2,948)
Other Long-term Obligations	(13,524)	(13,524)
Accrued Payroll Liabilities	(38,217)	717
Deferred Inflows of Resources Related to Pensions	(585,445)	585,445
Deferred Inflows of Resources Related to OPEB	(513,294)	427,854
Deferred Inflows of Resources Related to Leases	(1,692,960)	-
Net Cash Flows from Operating Activities	\$ 4,493,046	\$ 3,859,390
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	\$ 3,319,437	\$ 1,792,357
Capital Contributions	6,319,647	22,544,779
Total Noncash Investing, Capital, and Financing Activities	\$ 9,639,084	\$ 24,337,136

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2022

	Estimated	Actual	Variance With Final Budget
REVENUES:			
Dockage	\$ 1,610,413	\$ 1,257,729	\$ (352,684)
Wharfage, Dry Bulk	172,028	341,728	169,700
Wharfage, Liquid Bulk	2,185,067	4,505,188	2,320,121
Wharfage, General Cargo	4,031,278	3,945,833	(85,445)
Storage Revenue	229,722	273,419	43,697
Office Rental	24,050	28,923	4,873
Utilities	44,704	36,838	(7,866)
Crane Rentals	56,500	130,822	74,322
Industrial Park Lease Rentals	1,687,784	1,683,165	(4,619)
Lease Revenue	2,585,058	1,709,174	(875,884)
Cash Pools Short-Term Int	94,000	(279,805)	(373,805)
Lease Interest Income	484,303	2,606,814	2,122,511
Right of Way Fees	173,000	212,290	39,290
POL Value Yard Fees	291,696	464,803	173,107
Security Fees	1,477,975	1,544,552	66,577
Gain on Sale of Assets	-	19,431	19,431
Intergovernmental Revenues- Pension and OPEB On-behalf	-	(27,621)	(27,621)
Capital Contributions	-	6,520,399	6,520,399
Miscellaneous	253,025	240,459	(12,566)
	<u>\$ 15,400,603</u>	<u>\$ 25,214,141</u>	<u>\$ 9,813,538</u>
TOTAL			

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2022

	Authorizations	Actual	Variance With Final Budget
EXPENSES:			
Personnel Services	\$ 2,948,989	\$ 2,721,640	\$ 227,349
Pension and OPEB on On-behalf and Pension and OPEB Expenses	-	(679,126)	679,126
Supplies	235,300	202,353	32,947
Other Services and Charges	5,709,829	4,791,463	918,366
Charges from Other Departments	1,426,255	1,215,444	210,811
Municipal Service Assessment	1,390,551	1,390,551	-
Depreciation	7,937,791	7,083,726	854,065
Interest on Long-term Obligation	3,100,000	2,958,989	141,011
Lease Interest Expense	9,601	9,601	-
Long-term Debt Issuance Expense	25,000	7,500	17,500
Security Contract	-	1,710,822	(1,710,822)
Dividend	736,369	736,369	-
	<u>\$ 23,519,685</u>	<u>\$ 22,149,332</u>	<u>\$ 1,370,353</u>
TOTAL			

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Port Plant and Depreciation
For The Year Ended December 31, 2022

	Plant			
	Balance			Balance
	1/1/22	Additions	Retirements	12/31/22
	As Adjusted			
CAPITAL ASSETS				
Land	\$ 38,439,460	\$ -	\$ -	\$ 38,439,460
Infrastructure	130,042,145	180,326,064	-	310,368,209
Buildings	7,069,156	-	-	7,069,156
Building Improvements	802,443	-	-	802,443
Land Improvements	136,721,977	29,120	-	136,751,097
Vehicles	1,304,470	-	-	1,304,470
Machinery and Equipment	12,211,498	896,704	152,523	12,955,679
Computer Equipment	187,158	26,686	-	213,844
Computer Software	579,490	-	-	579,490
Office Equipment	64,787	-	-	64,787
Art	21,344	-	-	21,344
Right of use asset-Infrastructure	552,231	-	-	552,231
Total Capital Assets	327,996,159	181,278,574	152,523	509,122,210
Construction Work in Progress	172,710,185	31,093,435	181,256,106	22,547,514
TOTAL	\$ 500,706,344	\$ 212,372,009	\$ 181,408,629	\$ 531,669,724

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Port Plant and Depreciation
For The Year Ended December 31, 2022

	Accumulated Depreciation			Balance 12/31/22	Net Book Value of Plant
	Balance 1/1/22 As Adjusted	Additions	Retirements		
CAPITAL ASSETS					
Land	\$ -	\$ -	\$ -	\$ -	\$ 38,439,460
Infrastructure	95,702,154	1,767,580	-	97,469,734	212,898,475
Buildings	4,717,805	133,689	-	4,851,494	2,217,662
Building Improvements	365,814	14,899	-	380,713	421,730
Land Improvements	39,287,952	4,564,485	-	43,852,437	92,898,660
Vehicles	1,021,351	101,247	-	1,122,598	181,872
Machinery and Equipment	11,513,895	327,771	152,523	11,689,143	1,266,536
Computer Equipment	151,404	14,950	-	166,354	47,490
Computer Software	92,426	112,371	-	204,797	374,693
Office Equipment	64,787	-	-	64,787	-
Art	-	-	-	-	21,344
Right of use asset-Infrastructure	-	46,734	-	46,734	505,497
Total Capital Assets	152,917,588	7,083,726	152,523	159,848,791	349,273,419
Construction Work in Progress	-	-	-	-	22,547,514
TOTAL	\$ 152,917,588	\$ 7,083,726	\$ 152,523	\$ 159,848,791	\$ 371,820,933

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total Tonnage	3,948,665	4,265,763	4,704,101	4,987,806	5,167,935
Operating Revenues	\$ 12,325,712	\$ 12,715,739	\$ 13,795,065	\$ 14,727,374	\$ 14,618,081
Average Revenue Per Ton	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Net Position
December 31, 2022 and 2021

	2022	2021
CURRENT ASSETS		
Cash	\$ 200	\$ 200
Cash and Investments in Central Treasury	394,830	1,369,984
Intergovernmental Receivables	2,256,997	1,018,656
Lease Interest Receivable	49,038	-
Accounts Receivable, Net	250,837	11,347
Lease Receivable	196,867	-
Prepaid Items and Deposits	2,476	2,261
Total Current Assets	3,151,245	2,402,448
NONCURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	127,492,962	117,182,130
Less: Accumulated Depreciation	(39,827,442)	(36,674,483)
Net Capital Assets	87,665,520	80,507,647
Construction Work in Progress	-	6,856,922
Net OPEB Asset	176,271	298,052
Lease Receivable	13,687,484	-
Restricted Intergovernmental Receivables	1,393,374	1,129,843
Total Noncurrent Assets	102,922,649	88,792,464
Total Assets	106,073,894	91,194,912
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows Related to Pension	34,540	37,995
Deferred Outflows Related to OPEB	16,631	6,655
Total Deferred Outflows of Resources	51,171	44,650
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	106,125,065	91,239,562
CURRENT LIABILITIES		
Accounts Payable and Retainages	84,893	219,859
Accrued Payroll Liabilities	39,799	49,734
Compensated Absences	72,748	67,057
Unearned Revenues and Deposits	14,170	81,032
Capital Acquisition and Construction Accounts and Retainages Payable	264,648	28,667
Total Current Liabilities	476,258	446,349
NONCURRENT LIABILITIES		
Compensated Absences	-	-
Net Pension Liability	436,945	411,157
Net OPEB Liability	-	-
Total Noncurrent Liabilities	436,945	411,157
Total Liabilities	913,203	857,506
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Pension	-	163,960
Deferred Inflows Related to OPEB	15,153	157,764
Deferred Inflows Related to Leases	13,727,344	-
Total Deferred Inflows of Resources	13,742,497	321,724
NET POSITION		
Net Investment in Capital Assets	87,400,872	87,335,902
Restricted for Capital Construction	1,393,374	1,129,843
Unrestricted	2,675,119	1,594,587
Total Net Position	91,469,365	90,060,332
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION	\$ 106,125,065	\$ 91,239,562

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES		
Charges for Services	\$ 1,167,936	\$ 2,073,155
Lease Income	409,493	-
Total Operating Revenues	<u>1,577,429</u>	<u>2,073,155</u>
OPERATING EXPENSES		
Personnel Services	1,045,066	1,126,682
Pension and OPEB On-behalf and Pension and OPEB Expenses	(173,889)	(232,938)
Supplies	179,287	118,469
Other Services and Charges	1,614,782	1,213,820
Charges to Other Departments	250,769	584,113
Depreciation	3,152,959	3,106,688
Total Operating Expenses	<u>6,068,974</u>	<u>5,916,834</u>
Operating Loss	(4,491,545)	(3,843,679)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental Revenues- Non-capital	2,387,696	1,246,858
Intergovernmental Revenue- Pension and OPEB On-behalf	(8,366)	(13,040)
Interest Income from Leases	612,361	-
Lease Income	-	-
Investment Income (Loss)	(28,389)	9,966
Nonoperating Revenues	<u>2,963,302</u>	<u>1,243,784</u>
Loss Before Contributions and Transfers	(1,528,243)	(2,599,895)
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	3,011,888	5,750,052
Municipal Service Assessment	(74,612)	(71,704)
Total Contributions and Transfers	<u>2,937,276</u>	<u>5,678,348</u>
Change in Net Position	1,409,033	3,078,453
Net Position, January 1	<u>90,060,332</u>	<u>86,981,879</u>
Net Position, December 31	<u>\$ 91,469,365</u>	<u>\$ 90,060,332</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2022 and 2021

	2022	2021
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ 1,114,070	\$ 2,126,324
Payments to Employees	(1,049,309)	(1,159,858)
Payments to Vendors	(1,930,016)	(1,143,713)
Payments for Interfund Services Used	(250,004)	(584,113)
Net Cash for Operating Activities	(2,115,259)	(761,360)
CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Intergovernmental Revenues	-	362,768
Transfers to Other Funds	(74,612)	(71,704)
Net Cash from Non-Capital Financing Activities	(74,612)	291,064
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(3,217,929)	(5,905,016)
Proceeds from the sale or disposition of capital assets	-	-
Capital Contributions	3,897,713	6,380,198
Interest payments receive on leases	563,322	
Grant Proceeds Capital	-	-
Net Cash from Capital and Related Financing Activities	1,243,106	475,182
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	(28,389)	9,966
Net Cash from Investing Activities	(28,389)	9,966
Net Increase in Cash	(975,154)	14,852
Cash, January 1	1,370,184	1,355,332
Cash, December 31	\$ 395,030	\$ 1,370,184
COMPONENTS OF CASH:		
Cash	\$ 200	\$ 200
Cash and Investments in Central Treasury	394,830	1,369,984
Cash and Cash Equivalents, December 31	\$ 395,030	\$ 1,370,184

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2022 and 2021

	2022	2021
RECONCILIATION OF OPERATING LOSS TO NET CASH FOR OPERATING ACTIVITIES:		
Operating Loss	\$ (4,491,545)	\$ (3,843,679)
Adjustments to Reconcile Operating Loss to Net Cash for Operating Activities:		
Depreciation Expense	3,152,959	3,106,688
Pension and OPEB Relief- Noncash Expenses	(8,366)	(13,040)
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which		
Increase (Decrease) Cash:		
Accounts Receivable, Net	(239,490)	(5,956)
Lease Receivable, net	673,300	-
Prepaid Items and Deposits	(215)	711
Net OPEB Asset	121,781	(236,599)
Deferred Outflows of Resources Related to Pensions	3,455	34,343
Deferred Outflows of Resources Related to OPEB	(9,976)	29,674
Accounts Payable and Retainages	(134,966)	187,865
Accrued Payroll Liabilities	(9,935)	42
Compensated Absences	5,691	(33,218)
Net Pension Liability	25,788	(318,985)
Net OPEB Liability	-	(1,066)
Unearned Revenue	(66,862)	59,125
Deferred Inflows of Resources Related to Pensions	(163,960)	163,960
Deferred Inflows of Resources Related to OPEB	(142,611)	108,775
Deferred Inflows of Resources Related to Leases	(830,307)	-
Net Cash for Operating Activities	\$ (2,115,259)	\$ (761,360)
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	\$ 264,648	\$ 28,667
Contributed Capital and Equipment	3,011,888	5,750,052
Total Noncash Investing, Capital, and Financing Activities	\$ 3,276,536	\$ 5,778,719

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2022

REVENUES	Estimated	Actual	Variance With Final Budget
Airport Lease Fees	\$ 386,183	\$ 412,634	\$ 26,451
Lease Revenue	495,371	409,493	(85,878)
Lease Interest	141,446	612,361	470,915
Permanent Parking Fees	278,000	441,320	163,320
Merrill Field Fuel Fees	101,000	132,508	31,508
Medivac Taxiway Use Fees	58,000	62,777	4,777
Vehicle Parking	76,000	93,697	17,697
Investment Income	3,000	(28,389)	(31,389)
State Aviation Fuel Fees	24,000	35,606	11,606
Transient Parking Fees	2,500	5,692	3,192
Simulator Rentals	50,000	3,390	(46,610)
Other	-	10,625	10,625
Aircraft Impoundments	5,000	2,190	(2,810)
Capital Contributions	-	3,011,888	3,011,888
Intergovernmental Revenue- Non-capital	2,203,287	2,352,090	148,803
Intergovernmental Revenues- Pension and OPEB On-behalf	-	(8,366)	(8,366)
Airport Damage Recovery	2,000	-	(2,000)
Reimbursed Costs	5,000	3,103	(1,897)
TOTAL	\$ 3,830,787	\$ 7,552,619	\$ 3,721,832

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2022

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 452,739	\$ 1,045,066	\$ (592,327)
Pension and OPEB On-behalf and Pension and OPEB Expense	-	(173,889)	173,889
Supplies	116,000	179,287	(63,287)
Municipal Service Assessment	74,614	74,612	2
Other Services and Charges	1,352,000	1,614,782	(262,782)
Charges from Other Departments	147,289	250,769	(103,480)
Depreciation	3,040,323	3,152,959	(112,636)
TOTAL	\$ 5,182,965	\$ 6,143,586	\$ (960,621)

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Airport Plant and Depreciation
December 31, 2022

	Municipal Airport Plant			Balance 12/31/22
	Balance 1/1/22	Additions	Retirements	
CAPITAL ASSETS				
Land	\$ 19,080,355	\$ -	\$ -	\$ 19,080,355
Land Improvements	23,493,225	1,112,001	-	24,605,226
Infrastructure	60,325,420	7,126,526	-	67,451,946
Buildings	7,018,023	-	-	7,018,023
Building Improvements	2,179,443	-	-	2,179,443
Vehicles	712,986	152,323	-	865,309
Machinery and Equipment	4,177,816	1,867,982	-	6,045,798
Computer Software	65,436	-	-	65,436
Computer Equipment	102,038	52,000	-	154,038
Office Furniture and Fixtures	27,388	-	-	27,388
Total Capital Assets	117,182,130	10,310,832	-	127,492,962
Construction Work in Progress	6,856,922	2,919,102	9,776,024	-
TOTAL	\$ 124,039,052	\$ 13,229,934	\$ 9,776,024	\$ 127,492,962

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Airport Plant and Depreciation
December 31, 2022

	Accumulated Depreciation			Balance 12/31/22	Net Book Value of Plant
	Balance 1/1/22	Additions	Retirements		
CAPITAL ASSETS					
Land	\$ -	\$ -	\$ -	\$ -	\$ 19,080,355
Land Improvements	7,897,015	786,560	-	8,683,575	15,921,651
Infrastructure	17,718,394	2,003,023	-	19,721,417	47,730,529
Buildings	5,376,846	86,901	-	5,463,747	1,554,276
Building Improvements	809,436	72,650	-	882,086	1,297,357
Vehicles	712,986	6,296	-	719,282	146,027
Machinery and Equipment	4,021,783	173,594	-	4,195,377	1,850,421
Computer Software	65,436	-	-	65,436	-
Computer Equipment	45,199	23,935	-	69,134	84,904
Office Furniture and Fixtures	27,388	-	-	27,388	-
Total Capital Assets	36,674,483	3,152,959	-	39,827,442	87,665,520
Construction Work in Progress	-	-	-	-	-
TOTAL	\$ 36,674,483	\$ 3,152,959	\$ -	\$ 39,827,442	\$ 87,665,520

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Comparative Statements of Net Position
For the Years Ended December 31, 2022 and 2021

	2022	2021
CURRENT ASSETS		
Cash and Investments in Central Treasury	\$ 3,558,425	\$ 1,826,512
Equity in Capital Acquisition and Construction Accounts	279,150	219,725
Accounts Receivable, net	37,820	240,231
Total Current Assets	3,875,395	2,286,468
NONCURRENT ASSETS		
Accounts Receivable, net	99,406,418	101,946,124
Regulatory Debits	1,351,896	770,001
Restricted Assets:		
Investments for Operations	3,000,000	3,000,000
Total Noncurrent Asset	103,758,314	105,716,125
PLANT		
Plant in Service, at Cost	10,967,492	10,958,161
Less: Accumulated Depreciation	(3,951,948)	(3,650,142)
Net Plant in Service	7,015,544	7,308,019
Construction Work in Progress	433,332	343,984
Total Plant in Service	7,448,876	7,652,003
TOTAL ASSETS	\$ 115,082,585	\$ 115,654,596
LIABILITIES		
Accounts Payable and Retainages	\$ 13,129	\$ 9,082
Capital Acquisition and Construction Accounts and Retainage Payable	397,089	258,113
Total Liabilities	410,218	267,195
DEFERRED INFLOWS OF RESOURCES		
Related to Installment Sale of Electric Utility	99,406,418	101,946,124
Total Deferred Inflows of Resources	99,406,418	101,946,124
NET POSITION		
Net Investment in Capital Assets	7,051,787	7,393,890
Restricted for Operations	3,000,000	3,000,000
Unrestricted	5,214,162	3,047,387
Total Net Position	15,265,949	13,441,277
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 115,082,585	\$ 115,654,596

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Comparative Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2022 and 2021

	2022	2021
OPERATING REVENUES:		
Wholesale Power Sales	\$ 2,274,149	\$ 1,764,371
Other Operating Income	238,926	322,118
Total Operating Revenues	2,513,075	2,086,489
OPERATING EXPENSES:		
Operations:		
Production	182,486	139,310
Administrative and General	56,564	70,119
Total Operations	239,050	209,429
Depreciation	301,806	237,744
Total Operating Expenses	540,856	447,173
Operating Income	1,972,219	1,639,316
NONOPERATING REVENUES:		
Investment Income	(61,138)	24,828
Installment Sale	2,539,706	2,514,561
Other	10	183,099
Total Nonoperating Revenues	2,478,578	2,722,488
Total Income before Contributions and Transfers	4,450,797	4,361,804
TRANSFERS		
Transfer to Other Funds:		
Municipal Utility Revenue Distribution	(300,000)	(300,000)
Contribution to MOA Trust Fund	(2,326,125)	(2,805,180)
Transfers from Other Funds	-	-
Total Transfers	(2,626,125)	(3,105,180)
Change in Net Position	1,824,672	1,256,624
Net Position, January 1	13,441,277	12,184,653
Net Position, December 31	\$ 15,265,949	\$ 13,441,277

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2022 and 2021

	2022	2021
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from CEA and MEA	\$ 2,476,570	\$ 2,015,130
Payments to Vendors	(235,003)	(225,419)
Other Operating Revenue	238,926	505,217
Net Cash from Operating Activities	2,480,493	2,294,928
CASH FLOWS FROM (FOR) NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers from Other Funds	-	-
Transfers to Other Funds	(2,626,125)	(3,105,180)
Due to other funds	(581,895)	-
Other Non-operating Revenue	2,539,706	2,514,561
Net Cash from (for) Non-Capital and Related Financing Activities	(668,314)	(590,619)
CASH FLOWS FOR CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	40,297	(487,253)
Net Cash for Capital and Related Financing Activities	40,297	(487,253)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	(61,138)	24,828
Net Cash from Investing Activities	(61,138)	24,828
Net Increase in Cash	1,791,338	1,241,884
Cash, January 1	5,046,237	3,804,353
Cash, December 31	\$ 6,837,575	\$ 5,046,237
CASH AND CASH EQUIVALENTS		
Cash and Investments in Central Treasury	3,558,425	1,826,512
Equity in Capital Acquisition and Construction Accounts	279,150	219,725
Restricted Investments for Operations	3,000,000	3,000,000
Cash and Cash Equivalents, December 31	\$ 6,837,575	\$ 5,046,237
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES		
Operating Income	\$ 1,972,219	\$ 1,639,316
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation	301,806	237,744
Other Revenues	10	183,099
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable, Net	202,411	250,759
Accounts Payable and Retainages	4,047	(15,990)
Net Cash from Operating Activities	2,480,493	2,294,928
Non-Cash Investing, Capital and Financing Activities		
Capital Purchases on Account	397,089	258,113
Total Noncash Investing, Capital and Financial Activities	\$ 397,089	\$ 258,113

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2022

	Estimated	Actual	Variance With Final Budget
REVENUES:			
Wholesale Power Sales	\$ 2,132,089	\$ 2,274,149	\$ 142,060
Installment Sales	2,539,706	2,539,706	-
Investment Income	86,000	(61,138)	(147,138)
Other Operating Income	250,000	238,926	(11,074)
Other Non-operating Revenue	-	10	10
TOTAL	<u>\$ 5,007,795</u>	<u>\$ 4,991,653</u>	<u>\$ (16,142)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2022

	Authorizations	Actual	Variance With Final Budget
EXPENSES:			
Production	\$ 202,538	\$ 182,486	\$ 20,052
Administrative and General Expense	34,954	56,564	(21,610)
Depreciation	301,362	301,806	(444)
Transfer to Other Funds	3,439,706	2,626,125	813,581
TOTAL	<u>\$ 3,978,560</u>	<u>\$ 3,166,981</u>	<u>\$ 811,579</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Detail Schedule of Plant, Depreciation, Depletion and Amortization
For the Year Ended December 31, 2022

	Plant			Balance 12/31/22
	Balance 1/1/22	Additions	Deletions	
HYDROELECTRIC PLANT IN SERVICE				
Reservoirs, Dams, & Waterways	\$ 146,818	\$ -	\$ -	\$ 146,818
Structures and Improvements	7,763,469	9,331	-	7,772,800
Accessory Equipment	2,647,855	-	-	2,647,855
Miscellaneous Power Plant Equipment	292,307	-	-	292,307
Roads, Railroads, and Bridges	107,712	-	-	107,712
Total Hydroelectric Plant in Service	10,958,161	9,331	-	10,967,492
Construction Work in Progress	343,984	89,348		433,332
TOTAL PLANT	\$ 11,302,145	\$ 98,679	\$ -	\$ 11,400,824

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Detail Schedule of Plant, Depreciation, Depletion and Amortization
For the Year Ended December 31, 2022

	Accumulated Depreciation			Balance 12/31/22	Net Book Value Plant
	Balance 1/1/22	Additions	Deletions		
HYDROELECTRIC PLANT IN SERVICE					
Reservoirs, Dams, & Waterways	\$ 306	\$ 3,670	\$ -	\$ 3,976	\$ 142,842
Structures and Improvements	3,452,995	215,199	-	3,668,194	4,104,606
Accessory Equipment	69,704	73,875	-	143,579	2,504,276
Miscellaneous Power Plant Equipment	113,442	6,811	-	120,253	172,054
Roads, Railroads, and Bridges	13,695	2,251	-	15,946	91,766
Total Hydroelectric Plant in Service	3,650,142	301,806	-	3,951,948	7,015,544
Construction Work in Progress	-	-	-	-	433,332
TOTAL PLANT	\$ 3,650,142	\$ 301,806	\$ -	\$ 3,951,948	\$ 7,448,876

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Comparative Statements of Net Position
December 31, 2022 and 2021

	2022	2021
CURRENT ASSETS		
Cash and Investments in Central Treasury	\$ -	\$ 1,156,514
Equity in Bond and Capital Acquisition and Construction Pool	9,087,149	7,985,123
Accounts Receivable, Net	-	21,932
Inventories	419,808	455,221
Total Current Assets	9,506,957	9,618,790
NONCURRENT ASSETS		
Net OPEB Asset	1,442,302	2,049,617
Capital Assets, at Cost	74,420,069	70,714,237
Less: Accumulated Depreciation	(57,877,722)	(54,610,144)
Net Capital Assets	16,542,347	16,104,093
Construction Work in Progress	1,757,040	518,020
Total Noncurrent Assets	19,741,689	18,671,730
Total Assets	29,248,646	28,290,520
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows Related to Pension	282,615	261,280
Deferred Outflows Related to OPEB	136,077	45,756
Total Deferred Outflows of Resources	418,692	307,036
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	29,667,338	28,597,556
CURRENT LIABILITIES		
Accounts Payable and Retainages	184,300	251,954
Accrued Payroll Liabilities	160,026	165,809
Capital Acquisition and Construction Accounts and Retainage Payable	734,554	31,119
Due to Other Funds	85,000	85,000
Compensated Absences	186,763	219,309
Total Current Liabilities	1,350,643	753,191
NONCURRENT LIABILITIES		
Advance from Other Funds	850,000	935,000
Net Pension Liability	3,575,183	2,827,401
Total Noncurrent Liabilities	4,425,183	3,762,401
Total Liabilities	5,775,826	4,515,592
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Pension	-	1,127,504
Deferred Inflows Related to OPEB	123,987	1,084,897
Total Deferred Inflows of Resources	123,987	2,212,401
NET POSITION		
Net Investment in Capital Assets	17,564,833	16,590,994
Unrestricted	6,202,692	5,278,569
Total Net Position	23,767,525	21,869,563
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 29,667,338	\$ 28,597,556

MUNICIPALITY OF ANCHORAGE, ALASKA
 Equipment Maintenance Fund
 Comparative Statements of Revenues, Expenses, and Changes in Fund Net Position
 For the Years Ended December 31, 2022 and 2021

	2022	2021
OPERATING REVENUES		
Charges for Services - Intragovernmental Billings	\$ 10,573,732	\$ 11,148,293
Total Operating Revenues	10,573,732	11,148,293
OPERATING EXPENSES		
Personnel Services	4,473,239	4,729,672
Pension and OPEB On-behalf and Pension and OPEB Expenses	(913,429)	(364,397)
Supplies	2,386,209	1,858,943
Other Services and Charges	312,216	239,165
Charges from Other Departments	1,831,725	1,847,729
Depreciation	3,268,242	3,313,759
Total Operating Expenses	11,358,202	11,624,871
Operating Loss	(784,470)	(476,578)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- Pension and OPEB On-behalf	(68,456)	(89,674)
Investment Income- Short-term Investments	(106,809)	39,905
Interest Expense	(38,103)	(31,872)
Loss on Disposition of Capital Assets	(337,292)	(47,381)
Other Revenue	204,061	101,034
Total Nonoperating Revenues (Expenses)	(346,599)	(27,988)
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	3,029,031	1,519,838
Transfers from Other Funds	-	526,200
Total Contributions and Transfers	3,029,031	2,046,038
Change in Net Position	1,897,962	1,541,472
Net Position, January 1	21,869,563	20,328,091
Net Position, December 31	\$ 23,767,525	\$ 21,869,563

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2022 and 2021

	2022	2021
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 10,799,725	\$ 11,175,770
Payments to Employees	(883,302)	(4,785,902)
Payments to Vendors	(6,290,476)	(2,193,546)
Payments for Interfund Services Used	(1,831,725)	(1,847,729)
Net Cash from Operating Activities	1,794,222	2,348,593
CASH FLOWS FOR NON-CAPITAL FINANCING ACTIVITIES		
Intergovernmental Revenue	(68,456)	-
Advance to other funds	(85,000)	-
Net Cash for Non-capital Financing Activities	(153,456)	-
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(1,599,647)	(1,315,423)
Interest Payments on Interfund Loan	(38,103)	(31,872)
Principal Payments on Interfund Loan	-	(85,000)
Capital Contributions	3,029,031	1,519,838
Transfers from Other Funds	-	526,200
Proceeds from the Sale or Disposition of Capital Assets	(2,979,726)	(1,456,185)
Net Cash for Capital and Related Financing Activities	(1,588,445)	(842,442)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	(106,809)	39,905
Net Cash from Investing Activities	(106,809)	39,905
Net Increase in Cash	(54,488)	1,546,056
Cash, January 1	9,141,637	7,595,581
Cash, December 31	\$ 9,087,149	\$ 9,141,637
COMPONENTS OF CASH		
Cash and Investments in Central Treasury	\$ -	\$ 1,156,514
Equity in Bond and Capital Acquisition and Construction Pool	9,087,149	7,985,123
Cash and Cash Equivalents, December 31	\$ 9,087,149	\$ 9,141,637
RECONCILIATION OF OPERATING LOSS TO NET CASH FROM OPERATING ACTIVITIES		
Operating Loss	\$ (784,470)	\$ (476,578)
Adjustments to Reconcile Operating Loss to Net Cash from Operating Activities:		
Depreciation	3,268,242	3,313,759
Pension and OPEB Relief- Noncash Expense	-	(89,674)
Other Revenues	204,061	101,034
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Inventories	35,413	(23,396)
Accounts Receivable, Net	21,932	(21,932)
Net OPEB Asset	607,315	(1,751,669)
Deferred Outflows of Resources Related to Pension	(21,335)	89,441
Deferred Outflows of Resources Related to OPEB	(90,321)	130,378
Accounts Payable and Retainages	(67,654)	(72,042)
Accrued Payroll Liabilities	(5,783)	1,397
Compensated Absences	(32,546)	(57,627)
Unearned Revenue and Deposits	-	(51,625)
Net Pension Liability	747,782	(712,587)
Net OPEB Liability	-	(5,170)
Deferred Inflows of Resources Related to Pension	(1,127,504)	1,127,504
Deferred Inflows of Resources Related to OPEB	(960,910)	847,380
Net Cash from Operating Activities	\$ 1,794,222	\$ 2,348,593
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	\$ 734,554	\$ 31,119
Contributed Capital and Equipment	-	1,519,838
Total Noncash Investing, Capital, and Financing Activities	\$ 734,554	\$ 1,550,957

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2022

REVENUES	Estimated	Actual	Variance With Final Budget
Intragovernmental Billings	\$ 10,527,970	\$ 10,573,732	\$ 45,762
Intergovernmental Revenue- Pension and OPEB On-behalf	-	(68,456)	(68,456)
Investment Income	16,000	(106,809)	(122,809)
Gain (Loss) on Disposition of Capital Assets	125,000	(337,292)	(462,292)
Other Revenue	150,600	204,061	53,461
TOTAL	\$ 10,819,570	\$ 13,294,267	\$ 2,474,697

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2022

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 4,239,183	\$ 4,473,239	\$ (234,056)
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	(913,429)	913,429
Supplies	2,348,886	2,386,209	(37,323)
Other Services and Charges	465,000	312,216	152,784
Charges from Other Departments	2,029,708	1,831,725	197,983
Interest Expense	-	38,103	(38,103)
Depreciation	6,286,038	3,268,242	3,017,796
TOTAL	\$ 15,368,815	\$ 11,396,305	\$ 3,972,510

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Equipment Maintenance Capital Assets and Depreciation
December 31, 2022

CAPITAL ASSETS	Capital Assets			Balance 12/31/21
	Balance 1/1/21	Additions	Retirements	
Land	\$ 3,105,964	\$ -	\$ -	\$ 3,105,964
Buildings	3,111,272	-	-	3,111,272
Building Improvements	399,670	-	-	399,670
Vehicles	50,082,544	891,767	1,639	50,972,672
Machinery and Equipment	13,831,458	3,201,665	385,961	16,647,162
Office Equipment	183,329	-	-	183,329
Total Capital Assets	70,714,237	4,093,432	387,600	74,420,069
Capital Acquisitions in Progress	518,020	2,303,082	1,064,062	1,757,040
TOTAL	\$ 71,232,257	\$ 6,396,514	\$ 1,451,662	\$ 76,177,109

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Equipment Maintenance Capital Assets and Depreciation
December 31, 2022

	Accumulated Depreciation			Balance 12/31/21	Net Book Value of Capital Assets
	Balance 1/1/21	Additions	Retirements		
CAPITAL ASSETS					
Land	\$ -	\$ -	\$ -	\$ -	\$ 3,105,964
Buildings	844,682	98,060	-	942,742	2,168,530
Building Improvements	77,713	13,322	-	91,035	308,635
Vehicles	43,339,847	1,801,512	44	45,141,315	5,831,357
Machinery and Equipment	10,166,117	1,353,804	620	11,519,301	5,127,861
Office Equipment	181,785	1,544	-	183,329	-
Total Capital Assets	54,610,144	3,268,242	664	57,877,722	16,542,347
Capital Acquisitions in Progress	-	-	-	-	1,757,040
TOTAL	\$ 54,610,144	\$ 3,268,242	\$ 664	\$ 57,877,722	\$ 18,299,387

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Net Position
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
CURRENT ASSETS		
Equity in Bond and Capital Acquisition and Construction Pool	\$ 8,643	\$ -
Misc. Accounts Receivables	27,277	
Prepaid Items and Deposits	1,824,463	1,851,940
Total Current Assets	<u>1,860,383</u>	<u>1,851,940</u>
NONCURRENT ASSETS		
Net OPEB Asset	4,305,412	3,434,070
Capital Assets, at Cost	98,887,329	101,438,946
Less: Accumulated Depreciation and Amortization	<u>(57,302,774)</u>	<u>(50,332,599)</u>
Net Capital Assets	41,584,555	51,106,347
Capital Acquisitions in Progress	985,283	4,880,475
Total Noncurrent Assets	<u>46,875,250</u>	<u>59,420,892</u>
Total Assets	<u>48,735,633</u>	<u>61,272,832</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows related to Pension	843,634	437,767
Deferred Outflows related to OPEB	406,204	76,662
Total Deferred Outflows of Resources	<u>1,249,838</u>	<u>514,429</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>49,985,471</u>	<u>61,787,261</u>
CURRENT LIABILITIES		
Accounts Payable and Retainages	1,754,901	1,648,112
Accrued Payroll Liabilities	366,575	390,455
Capital Acquisition and Construction Accounts and Retainage Payable	244,448	175,731
Compensated Absences	557,181	534,019
Due to Area Wide General Fund	-	25,145,039
Accrued Interest Payable	100,577	152,653
Long-Term Obligations Maturing Within One Year	7,399,580	8,121,512
Total Current Liabilities	<u>10,423,262</u>	<u>36,167,521</u>
NONCURRENT LIABILITIES		
Compensated Absences Payable	274,291	209,820
Advance from other funds	27,217,783	-
Net Pension Obligation	10,672,272	4,737,224
Capital Leases Payable	7,521,027	14,095,908
Total Noncurrent Liabilities	<u>45,685,373</u>	<u>19,042,952</u>
Total Liabilities	<u>56,108,635</u>	<u>55,210,473</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows related to Pension	-	1,889,099
Deferred Inflows related to OPEB	370,112	1,817,712
Total Deferred Inflows of Resources	<u>370,112</u>	<u>3,706,811</u>
NET POSITION		
Net Invested in Capital Assets	27,404,783	33,593,671
Unrestricted (Deficit)	<u>(33,898,059)</u>	<u>(30,723,694)</u>
Total Net Position	<u>(6,493,276)</u>	<u>2,869,977</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 49,985,471</u>	<u>\$ 61,787,261</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Revenues, Expenses, and Changes in Net Position (Deficit)
For the Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES		
Charges for Sales and Services - Intergovernmental Billings	\$ 26,505,671	\$ 26,113,593
Total Operating Revenues	<u>26,505,671</u>	<u>26,113,593</u>
OPERATING EXPENSES		
Personnel Services	10,546,953	10,424,152
Pension and OPEB On-behalf and Pension and OPEB Expenses	787,252	(2,845,116)
Supplies	123,324	10,347
Other Services and Charges	7,235,923	7,159,830
Charges from Other Departments	827,109	790,324
Depreciation and Amortization:	10,125,274	10,236,829
Total Operating Expenses	<u>29,645,835</u>	<u>25,776,366</u>
Operating Loss	(3,140,164)	337,227
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- Pension and OPEB On-behalf	(204,346)	(150,246)
Investment Loss- Short-term Investments	(1,104,682)	(789,219)
Other Revenue	-	9,345
Interest on Long-term Obligations	(480,399)	(729,498)
Cost of Issuance	(11,000)	(10,750)
Loss on Disposition of Capital Assets	(116,443)	(60,156)
Total Nonoperating Revenues (Expenses)	<u>(1,916,870)</u>	<u>(1,730,524)</u>
Income (loss) before capital contributions and transfers	(5,057,034)	(1,393,297)
TRANSFERS		
Transfers of capital assets to governmental activities	(5,611,685)	-
Transfers to Other Funds	(90,348)	-
Transfers from Other Funds	1,395,814	3,099,466
Total Transfers	<u>(4,306,219)</u>	<u>3,099,466</u>
Change in Net Position	(9,363,253)	1,706,169
Net Position (Deficit), January 1	2,869,977	1,163,808
Net Position, December 31	<u>\$ (6,493,276)</u>	<u>\$ 2,869,977</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2022 and 2021

	2022	2021
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 26,478,395	\$ 26,113,593
Payments to Employees	(10,278,854)	(10,494,424)
Payments to Vendors	(7,235,983)	(6,367,972)
Payments for Interfund Services Used	(827,109)	(790,324)
Net Cash Provided from Operating Activities	8,136,449	8,460,873
CASH FLOWS FROM (FOR) NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Advances from other funds	27,217,783	
Due to Other Funds	(25,145,039)	2,204,224
Intergovernmental Revenue	(204,346)	-
Transfers from Other Funds	1,395,814	-
Transfers to Other Funds	(90,348)	-
Net Cash from Non-Capital and Related Financing Activities	3,173,864	2,204,224
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(8,121,512)	(10,238,914)
Interest Payments on Long-Term Obligations	(532,475)	(803,656)
Transfers from Other Funds	-	3,099,466
Acquisition and Construction of Capital Assets	(2,251,258)	(2,557,848)
Proceeds from Issuance of Debt	824,700	625,074
Proceeds (loss) from Sale or Disposition of Capital Assets	(116,443)	-
Net Cash for Capital and Related Financing Activities	(10,196,988)	(9,875,878)
CASH FLOWS FOR INVESTING ACTIVITIES		
Investment Loss	(1,104,682)	(789,219)
Net Cash for Investing Activities	(1,104,682)	(789,219)
Net Increase (Decrease) in Cash	8,643	-
Cash, January 1	-	-
Cash, December 31	\$ 8,643	\$ -
COMPONENTS OF CASH		
Cash and Investments in Central Treasury	\$ -	\$ -
Equity in Bond and Grant Capital Acquisition and Construction Pool	8,643	-
Cash and Cash Equivalents, December 31	\$ 8,643	\$ -
RECONCILIATION OF OPERATING INCOME TO CASH FROM OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (3,140,164)	\$ 337,227
Adjustments to Reconcile Operating Income to Net Cash Provided from Operating Activities:		
Depreciation and Amortization	10,125,274	10,236,829
Pension and OPEB Relief- Noncash Expenses	-	(150,246)
Other Revenue	(11,000)	9,345
Changes in Assets, Deferred Outflows and Inflows, and Liabilities Which Increase (Decrease) Cash:		
Net OPEB Asset	(871,342)	(2,709,778)
Accounts receivable - net	(27,277)	-
Prepaid Items and Deposits	27,477	475,381
Deferred Outflows of Resources Related to Pensions	(405,867)	414,813
Deferred Outflows of Resources Related to OPEB	(329,542)	351,510
Accounts Payable and Retainages	106,788	317,479
Accrued Payroll Liabilities	(23,880)	(7,244)
Compensated Absences	87,633	(63,028)
Net Pension Liability	5,935,048	(3,868,267)
Net OPEB Liability	-	(12,569)
Deferred Inflows of Resources Related to Pensions	(1,889,099)	1,889,099
Deferred Inflows of Resources Related to OPEB	(1,447,600)	1,240,322
Total Cash from Operating Activities	\$ 8,136,449	\$ 8,460,873
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	\$ 244,448	\$ 175,731
Total Non-Cash Investing, Capital, and Financing Activities	\$ 244,448	\$ 175,731

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2022

REVENUES	Estimated	Actual	Final Budget
Intergovernmental Billings	\$ 29,460,534	\$ 26,505,671	\$ (2,954,863)
Investment Loss - Short-Term Investments	(29,000)	(1,104,682)	(1,075,682)
Intergovernmental Revenue- Pension and OPEB On-behalf	-	(204,346)	(204,346)
Transfers from Other Funds	-	1,395,814	1,395,814
TOTAL	\$ 29,431,534	\$ 26,592,457	\$ (2,839,077)

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2022

EXPENSES	Authorizations	Actual	Final Budget
Personnel Services	\$ 12,328,147	\$ 10,546,953	\$ (1,781,194)
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	787,252	787,252
Supplies	25,345	123,324	97,979
Other Services and Charges	9,560,409	7,235,923	(2,324,486)
Charges from Other Departments	821,683	827,109	5,426
Depreciation and Amortization	10,288,409	10,125,274	(163,135)
Interest on Long-Term Obligations	495,708	480,399	(15,309)
Cost of Issuance	-	11,000	11,000
Loss on Disposition of Capital Assets	-	116,443	116,443
Transfers of capital assets to governmental activities	-	5,611,685	5,611,685
Transfers to Other funds	90,348	90,348	-
TOTAL	\$ 33,610,049	\$ 35,955,710	\$ 2,345,661

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Net Position
For the Year Ended December 31, 2022

	Property and Equipment				Balance 12/31/22
	Balance 1/1/22	Additions	Retirements	Transfers	
CAPITAL ASSETS					
Computer Equipment	\$ 20,976,028	\$ 892,996	\$ 3,288,802	\$ 155,811	\$ 18,424,410
Machinery and Equipment	75,409	59,149	-	59,149	75,409
Office Furniture and Fixtures	43,119	-	-	-	43,119
Intangible Assets	80,344,390	5,379,464	-	5,379,464	80,344,390
Total Capital Assets	101,438,946	6,331,609	3,288,802	5,594,425	98,887,329
Capital Acquisitions in Progress	4,880,475	2,377,084	6,272,276	-	985,283
TOTAL	\$ 106,319,421	\$ 8,708,693	\$ 9,561,078	\$ 5,594,425	\$ 99,872,612

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Property and Equipment, Depreciation and Amortization
For the Year Ended December 31, 2022

	Accumulated Depreciation and Amortization				Net Book Value of Assets Property & Equipment
	Balance			Balance	
	1/1/22	Additions	Retirements	12/31/22	
CAPITAL ASSETS					
Computer Equipment	\$ 16,239,038	\$ 2,086,736	\$ 3,155,099	\$ 15,170,676	\$ 3,253,735
Machinery and Equipment	56,996	4,099	-	61,095	14,314
Office Furniture and Fixtures	43,119	-	-	43,119	-
Intangible Assets	33,993,446	8,034,439	-	42,027,885	38,316,505
Total Capital Assets	50,332,599	10,125,274	3,155,099	57,302,774	41,584,555
Capital Acquisitions in Progress	-	-	-	-	985,283
TOTAL	\$ 50,332,599	\$ 10,125,274	\$ 3,155,099	\$ 57,302,774	\$ 42,569,838

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Liability and Workers' Compensation Fund
 Comparative Statements of Net Deficit
 For the Years Ended December 31, 2022 and 2021

	2022	2021
CURRENT ASSETS		
Cash and Investments in Central Treasury	\$ 11,415,426	\$ 12,950,670
Accounts Receivable, Net	16,793	16,793
Prepaid Items and Deposits	917,926	785,060
Total Current Assets	12,350,145	13,752,523
NONCURRENT ASSETS		
Advances to Other Funds	6,136,651	5,811,513
Net OPEB Asset	155,662	211,633
Total Noncurrent Assets	6,292,313	6,023,146
Total Assets	18,642,458	19,775,669
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows Related to Pension	30,502	26,978
Deferred Outflows Related to OPEB	14,686	4,724
Total Deferred Outflows of Resources	45,188	31,702
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	18,687,646	19,807,371
CURRENT LIABILITIES		
Accounts Payable and Retainages	194,868	8
Accrued Payroll Liabilities	10,474	13,944
Compensated Absences	35,100	32,218
Claims Payable	19,582,520	17,264,563
Claims Incurred but Not Reported	3,942,899	3,623,535
Total Current Liabilities	23,765,861	20,934,268
NON-CURRENT LIABILITIES		
Compensated Absences	961	7,489
Claims Incurred but Not Reported	8,309,072	7,771,841
Net Pension Liability	385,856	291,943
Total Noncurrent Liabilities	8,695,889	8,071,273
Total Liabilities	32,461,750	29,005,541
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Pension	-	116,420
Deferred Inflows Related to OPEB	13,381	112,021
Total Deferred Inflows of Resources	13,381	228,441
NET DEFICIT		
Unrestricted	(13,787,485)	(9,426,611)
Total Net Deficit	(13,787,485)	(9,426,611)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET DEFICIT	\$ 18,687,646	\$ 19,807,371

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Liability and Workers' Compensation Fund
 Comparative Statements of Revenues, Expenses and Changes in Net Deficit
 For the Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES		
Premium Revenue	\$ 11,975,152	\$ 12,092,642
Other Revenue	5,166	9,363
Total Operating Revenues	<u>11,980,318</u>	<u>12,102,005</u>
OPERATING EXPENSES		
Personnel Services	474,023	547,300
Pension and OPEB On-behalf and Pension and OPEB Expenses	(86,050)	210,410
Supplies	4,213	2,630
Services and Charges:		
Insurance Premiums	2,520,592	2,682,553
Claims and Processing Fees Net of Change in Estimated but Not Reported		
Claims of \$147,603 increase in 2021 and decrease of \$488,271 in 2020	11,609,207	11,467,077
Professional Services	29,899	19,790
Other	436,006	240,273
Total Services and Charges	<u>14,595,704</u>	<u>14,409,693</u>
Charges from Other Departments	1,317,738	1,226,503
Total Operating Expenses	<u>16,305,628</u>	<u>16,396,536</u>
 Operating Loss	 (4,325,310)	 (4,294,531)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- Pension and OPEB On-behalf	(7,388)	(9,259)
Investment Income (Loss)	(28,176)	402,897
Total Nonoperating Revenues	<u>(35,564)</u>	<u>393,638</u>
TRANSFERS		
Transfers from Other Funds	-	1,043,473
Total Transfers	<u>-</u>	<u>1,043,473</u>
 Change in Net Deficit	 (4,360,874)	 (2,857,420)
Net Deficit, January 1	(9,426,611)	(6,569,191)
Net Deficit, December 31	<u>\$ (13,787,485)</u>	<u>\$ (9,426,611)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Liability and Workers' Compensation Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2022 and 2021

	2022	2021
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 11,980,319	\$ 12,100,721
Payments to Employees	(473,751)	(552,957)
Payments to Vendors	(11,363,372)	(11,448,068)
Payments for Intefund Services Used	(1,317,738)	(1,226,503)
Net Cash for Operating Activities	(1,174,542)	(1,126,807)
CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Advances to Other Funds	(325,138)	396,397
Transfers from Other Funds	-	1,043,473
Intergovernmental Revenue	(7,388)	-
Net Cash from Non-Capital Financing Activities	(332,526)	1,439,870
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	(28,176)	402,897
Net Cash from Investing Activities	(28,176)	402,897
Net Increase (Decrease) in Cash	(1,535,244)	715,960
Cash, January 1	12,950,670	12,234,710
Cash, December 31	\$ 11,415,426	\$ 12,950,670
COMPONENTS OF CASH		
Cash and Investments in Cental Treasury	\$ 11,415,426	\$ 12,950,670
Cash and Cash Equivalentents, December 31	\$ 11,415,426	\$ 12,950,670
RECONCILIATION OF OPERATING LOSS TO NET CASH FOR OPERATING ACTIVITIES		
Operating Loss	\$ (4,325,310)	\$ (4,294,531)
Adjustments to Reconcile Operating Loss to Net Cash for Operating Activities:		
Pension and OPEB Relief- Noncash Expense	-	(9,259)
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable, Net	-	(1,284)
Net OPEB Asset	55,971	(205,853)
Prepaid Items and Deposits	(132,866)	(22,155)
Deferred Outflows of Resources Related to Pensions	(3,524)	(20,174)
Deferred Outflows of Resources Related to OPEB	(9,962)	(1,307)
Accounts Payable and Retainages	194,860	(21)
Payroll Liabilities Payable	(3,470)	1,594
Compensated Absences	(3,646)	(7,251)
Claims Payable	2,317,957	2,100,782
Claims Incurred but Not Reported	856,595	885,649
Net Pension Liability	93,913	223,270
Net OPEB Liability	-	(100)
Deferred Inflows of Resources Related to Pensions	(116,420)	116,420
Deferred Inflows of Resources Related to OPEB	(98,640)	107,413
Net Cash for Operating Activities	\$ (1,174,542)	\$ (1,126,807)

MUNICIPALITY OF ANCHORAGE, ALASKA
General Liability and Workers' Compensation Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2022

REVENUES	Estimated	Actual	Variance With Final Budget
Intragovernmental Billings	\$ 11,979,628	\$ 11,975,152	\$ (4,476)
Intergovernmental Revenue- Pension and OPEB On-behalf	-	(7,388)	(7,388)
Investment Income	190,000	(28,176)	(218,176)
Other Revenue	20,000	5,166	(14,834)
TOTAL	\$ 12,189,628	\$ 11,944,754	\$ (244,874)

MUNICIPALITY OF ANCHORAGE, ALASKA
General Liability and Workers' Compensation Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2022

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 538,868	\$ 474,023	\$ 64,845
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	(86,050)	86,050
Supplies	4,500	4,213	287
Insurance Premiums	3,245,500	2,520,592	724,908
Claims and Processing Fees	8,227,298	11,609,207	(3,381,909)
Professional Services	29,000	29,899	(899)
Other Services and Charges	287,353	436,006	(148,653)
Charges from Other Departments	1,393,557	1,317,738	75,819
TOTAL	\$ 13,726,076	\$ 16,305,628	\$ (2,579,552)

MUNICIPALITY OF ANCHORAGE, ALASKA
 Medical and Dental Self Insurance Fund
 Comparative Statements of Net Position
 December 31, 2022 and 2021

	2022	2021
CURRENT ASSETS		
Cash and Investments in Cental Treasury	\$ 36,857,715	\$ 36,748,351
Misc Accounts Receivable	1,064,254	-
Total Current Assets	<u>37,921,969</u>	<u>36,748,351</u>
NONCURRENT ASSETS		
Advances to Other Funds	67,911	91,595
Total Noncurrent Assets	<u>67,911</u>	<u>91,595</u>
TOTAL ASSETS	<u><u>37,989,880</u></u>	<u><u>36,839,946</u></u>
CURRENT LIABILITIES		
Accounts Payable and Retainages	367,951	228,781
Accrued Payroll Liabilities	4,180	12,814
Compensated Absences	16,673	16,963
Claims Payable	1,195,879	1,040,085
Claims Incurred but Not Reported	5,812,497	5,087,324
Total Current Liabilities	<u>7,397,180</u>	<u>6,385,967</u>
NONCURRENT LIABILITIES		
Compensated Absences	16,004	30,631
Total Noncurrent Liabilities	<u>16,004</u>	<u>30,631</u>
Total Liabilities	<u>7,413,184</u>	<u>6,416,598</u>
NET POSITION		
Unrestricted	30,576,696	30,423,348
Total Net Position	<u>30,576,696</u>	<u>30,423,348</u>
TOTAL LIABILITIES AND NET POSITION	<u><u>\$ 37,989,880</u></u>	<u><u>\$ 36,839,946</u></u>

EXHIBIT FF-19

MUNICIPALITY OF ANCHORAGE, ALASKA
 Medical and Dental Self Insurance Fund
 Comparative Statements of Revenues, Expenses and Changes in Net Position
 For the Years Ended December 31, 2022 and 2021

	2022	2021
OPERATING REVENUES		
Premium Revenue	\$ 52,813,471	\$ 55,001,995
Miscellaneous	157,217	520,663
Total Operating Revenues	<u>52,970,688</u>	<u>55,522,658</u>
OPERATING EXPENSES		
Personnel Services	305,575	350,792
Medical and Dental Claims Net of Change in Estimated but Not Reported	48,575,385	47,252,818
Professional Services	1,137,656	888,795
Other Services and Charges	2,174,658	1,815,089
Charges from Other Departments	7,980	70,953
Total Operating Expenses	<u>52,201,254</u>	<u>50,378,447</u>
Operating Income	769,434	5,144,211
NONOPERATING REVENUES (EXPENSES)		
Investment Income (Expenses)	(616,086)	189,844
Total Nonoperating Revenues	<u>(616,086)</u>	<u>189,844</u>
Change in Net Position	153,348	5,334,055
Net Position, January 1	30,423,348	25,089,293
Net Position, December 31	<u><u>\$ 30,576,696</u></u>	<u><u>\$ 30,423,348</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Medical and Dental Self Insurance Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2022 and 2021

	2022	2021
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 51,906,434	\$ 55,522,658
Payments to Employees	(329,126)	(343,257)
Payments to Vendors	(50,867,562)	(49,694,475)
Payments for Interfund Services Used	(7,980)	(70,953)
Net Cash from Operating Activities	701,766	5,413,973
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Advance to Other Funds	23,684	38,436
Net Cash from Non-Capital and Related Financing Activities	23,684	38,436
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	(616,086)	189,844
Net Cash from Investing Activities	(616,086)	189,844
Net Increase in Cash	109,364	5,642,253
Cash, January 1	36,748,351	31,106,098
Cash, December 31	\$ 36,857,715	\$ 36,748,351
COMPONENTS OF CASH		
Cash and Investments in Central Treasury	\$ 36,857,715	\$ 36,748,351
Cash and Cash Equivalents, December 31	\$ 36,857,715	\$ 36,748,351
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES		
Operating Income	\$ 769,434	\$ 5,144,211
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Misc Accts Receivable	(1,064,254)	-
Accounts Payable and Retainages	139,170	(169,678)
Accrued Payroll Liabilities	(8,634)	8,843
Compensated Absences	(14,917)	(1,308)
Claims Payable	155,794	(169,770)
Claims Incurred but not Reported	725,173	601,675
Net Cash from Operating Activities	\$ 701,766	\$ 5,413,973

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

Fiscal Year	General Property	Motor Vehicle Registration	Hotel/Motel	Excise on Tobacco	Excise on Marijuana ⁽³⁾	Excise on Alcohol ⁽⁵⁾	Excise on Fuel Products ⁽⁴⁾	E911 Surcharge ⁽²⁾	Penalties and Interest	Other ⁽¹⁾	Total
2013	490,350,459	11,448,632	22,949,191	22,789,454	-	-	-	-	2,905,395	5,477,236	555,920,367
2014	494,994,945	11,818,369	24,936,211	21,926,133	-	-	-	6,766,679	2,808,100	5,840,906	569,091,343
2015	507,254,110	11,712,417	25,986,940	24,081,507	-	-	-	6,378,754	2,764,394	6,004,335	584,182,457
2016	524,228,262	11,485,431	24,836,967	22,270,476	19,884	-	-	6,558,506	2,632,050	6,251,669	598,283,245
2017	556,157,353	11,082,632	25,597,388	20,376,831	1,262,866	-	-	7,930,788	2,586,660	6,461,801	631,456,319
2018	547,284,984	10,255,498	27,618,716	19,995,191	3,057,876	-	11,672,010	7,906,670	2,955,878	6,986,441	637,733,264
2019	555,793,768	10,825,678	30,820,525	19,849,332	4,041,331	-	13,435,158	7,591,488	2,823,449	7,345,110	652,525,839
2020	580,145,306	10,895,112	12,645,465	19,101,324	5,269,900	-	11,693,166	8,004,789	2,576,605	3,239,055	653,570,722
2021	611,769,981	10,492,568	29,023,408	20,227,922	5,731,646	13,849,323	12,174,995	7,522,495	4,080,507	7,680,321	722,553,166
2022	598,985,667	11,083,990	39,797,520	20,986,097	5,798,413	15,897,456	11,986,348	8,015,895	4,146,167	12,781,190	729,478,743

Notes:

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

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

⁽³⁾ Excise on Marijuana Revenue created in 2016.

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

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

Source: Municipality of Anchorage, Finance Department.

MUNICIPALITY OF ANCHORAGE, ALASKA
Summary of Debt Service Requirements to Maturity
December 31, 2022

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
2023	\$ 4,486,333	\$ 8,941,940	\$ 49,602,281	\$ 6,339,000	\$ 6,878,200
2024	3,781,145	7,118,692	44,640,563	6,456,289	6,953,950
2025	3,591,834	6,864,551	41,029,795	6,458,817	7,032,950
2026	3,261,099	6,457,718	34,547,931	6,454,135	7,119,450
2027	3,261,521	6,458,583	34,552,855	6,242,555	7,287,450
2028	2,854,109	5,945,539	30,953,694	5,974,446	7,282,200
2029	2,731,727	5,074,576	27,351,097	5,692,860	7,286,450
2030	2,732,371	5,074,852	27,356,319	5,570,162	7,279,200
2031	2,372,824	4,687,260	24,570,436	5,446,730	7,280,450
2032	2,271,774	4,664,533	22,935,033	5,416,272	7,284,200
2033	2,202,053	4,516,388	21,225,970	-	7,284,700
2034	2,175,334	4,586,221	21,345,746	-	7,283,050
2035	2,075,049	4,374,460	18,902,604	-	6,984,200
2036	2,008,358	3,610,116	15,952,645	-	6,985,400
2037	2,007,971	3,362,129	14,228,225	-	6,987,000
2038	2,008,604	3,362,987	14,232,434	-	6,983,600
2039	1,640,814	2,253,394	10,946,118	-	-
2040	1,507,054	1,682,866	9,265,154	-	-
2041	1,205,418	1,442,446	6,718,536	-	-
2042	848,723	870,683	4,125,394	-	-
2043	-	-	-	-	-
2044	-	-	-	-	-
2045	-	-	-	-	-
2046	-	-	-	-	-
2047	-	-	-	-	-
2048	-	-	-	-	-
2049	-	-	-	-	-
2050	-	-	-	-	-
2051	-	-	-	-	-
2052	-	-	-	-	-
2053	-	-	-	-	-
2054	-	-	-	-	-
2055	-	-	-	-	-
2056	-	-	-	-	-
2057	-	-	-	-	-
2058	-	-	-	-	-
2059	-	-	-	-	-
2060	-	-	-	-	-
2061	-	-	-	-	-
2062	-	-	-	-	-
TOTAL	<u>\$ 49,024,113</u>	<u>\$ 91,349,934</u>	<u>\$ 474,482,829</u>	<u>\$ 60,051,266</u>	<u>\$ 114,192,450</u>

TABLE X-2
(Continued)

MUNICIPALITY OF ANCHORAGE, ALASKA
Summary of Debt Service Requirements to Maturity
December 31, 2022

Year	Internal Service Funds Notes & Contracts	Enterprise Funds Bonds, Loans Contracts	Total Primary Government	Anchorage School District Bonds	Total Reporting Entity
2023	\$ 7,742,252	\$ 49,507,758	\$ 133,497,764	\$ 70,397,545	\$ 203,895,309
2024	5,268,744	49,302,637	123,522,020	59,753,976	183,275,996
2025	1,640,313	88,636,005	155,254,265	50,251,886	205,506,151
2026	376,567	49,468,489	107,685,389	40,239,684	147,925,073
2027	138,347	48,931,628	106,872,939	40,237,659	147,110,598
2028	138,347	46,303,510	99,451,844	36,840,435	136,292,279
2029	138,346	44,360,597	92,635,652	31,831,763	124,467,415
2030	103,760	41,408,702	89,525,365	29,969,359	119,494,724
2031	-	48,787,156	93,144,856	28,697,684	121,842,540
2032	-	36,009,122	78,580,934	28,693,011	107,273,945
2033	-	33,403,869	68,632,980	28,688,440	97,321,420
2034	-	33,005,529	68,395,880	27,693,208	96,089,088
2035	-	32,537,837	64,874,150	24,900,190	89,774,340
2036	-	31,773,558	60,330,077	20,736,775	81,066,852
2037	-	30,834,155	57,419,480	15,333,250	72,752,730
2038	-	18,250,150	44,837,775	13,813,100	58,650,875
2039	-	17,416,312	32,256,637	13,819,000	46,075,637
2040	-	16,576,419	29,031,494	8,479,006	37,510,500
2041	-	15,082,880	24,449,280	4,145,700	28,594,980
2042	-	13,930,496	19,775,296	4,146,300	23,921,596
2043	-	13,313,535	13,313,535	-	13,313,535
2044	-	12,366,456	12,366,456	-	12,366,456
2045	-	12,357,106	12,357,106	-	12,357,106
2046	-	12,361,200	12,361,200	-	12,361,200
2047	-	12,358,600	12,358,600	-	12,358,600
2048	-	10,418,650	10,418,650	-	10,418,650
2049	-	10,412,700	10,412,700	-	10,412,700
2050	-	10,413,200	10,413,200	-	10,413,200
2051	-	6,349,250	6,349,250	-	6,349,250
2052	-	6,348,450	6,348,450	-	6,348,450
2053	-	6,347,050	6,347,050	-	6,347,050
2054	-	6,347,288	6,347,288	-	6,347,288
2055	-	6,347,025	6,347,025	-	6,347,025
2056	-	6,345,738	6,345,738	-	6,345,738
2057	-	6,347,900	6,347,900	-	6,347,900
2058	-	6,347,725	6,347,725	-	6,347,725
2059	-	6,344,688	6,344,688	-	6,344,688
2060	-	6,348,263	6,348,263	-	6,348,263
2061	-	6,347,400	6,347,400	-	6,347,400
2062	-	6,346,575	6,346,575	-	6,346,575
TOTAL	\$ 15,546,676	\$ 915,695,606	\$ 1,720,342,874	\$ 578,667,971	\$ 2,299,010,845

MUNICIPALITY OF ANCHORAGE, ALASKA
 Areawide General Obligation Bonds
 Debt Service Requirements to Maturity
 December 31, 2022

Year	Principal	Interest	Total
2023	\$ 3,085,034	\$ 1,401,299	\$ 4,486,333
2024	2,379,134	1,402,011	3,781,145
2025	2,304,373	1,287,461	3,591,834
2026	2,085,516	1,175,583	3,261,099
2027	2,184,463	1,077,058	3,261,521
2028	1,880,610	973,498	2,854,109
2029	1,835,964	895,763	2,731,727
2030	1,921,228	811,143	2,732,371
2031	1,641,531	731,292	2,372,824
2032	1,611,636	660,138	2,271,774
2033	1,608,961	593,093	2,202,053
2034	1,643,718	531,617	2,175,334
2035	1,609,410	465,639	2,075,049
2036	1,609,545	398,813	2,008,358
2037	1,679,197	328,774	2,007,971
2038	1,754,527	254,077	2,008,604
2039	1,462,779	178,035	1,640,814
2040	1,381,482	125,572	1,507,054
2041	1,127,668	77,750	1,205,418
2042	816,080	32,643	848,723
TOTAL	<u>\$ 35,622,855</u>	<u>\$ 13,401,258</u>	<u>\$ 49,024,113</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Fire, Police, Economic and Community Development General Obligation Bonds
 Debt Service Requirements to Maturity
 December 31, 2022

Year	Fire		Police		Economic and Community Development		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2023	\$ 2,910,219	\$ 881,017	\$ 822,669	\$ 637,257	\$ 2,511,689	\$ 1,179,090	\$ 8,941,940
2024	1,810,880	772,547	769,249	626,322	1,983,175	1,156,519	7,118,692
2025	1,741,546	688,807	751,569	590,800	2,024,870	1,066,958	6,864,551
2026	1,616,318	606,989	690,648	554,576	2,015,141	974,046	6,457,718
2027	1,691,222	532,401	725,115	520,363	2,107,872	881,610	6,458,583
2028	1,376,680	454,095	838,209	484,405	2,007,752	784,399	5,945,539
2029	1,086,769	412,143	745,742	454,765	1,656,508	718,650	5,074,576
2030	1,130,147	368,987	780,239	420,642	1,722,927	651,910	5,074,852
2031	982,969	328,244	815,916	384,114	1,588,012	588,006	4,687,260
2032	1,011,300	291,367	838,793	346,572	1,650,638	525,862	4,664,533
2033	984,288	255,448	876,727	308,430	1,627,099	464,395	4,516,388
2034	1,022,881	221,841	937,506	272,222	1,727,774	403,997	4,586,221
2035	972,627	181,893	978,892	231,195	1,675,989	333,863	4,374,460
2036	747,439	142,019	895,805	188,963	1,370,066	265,825	3,610,116
2037	779,512	109,763	888,940	148,916	1,228,776	206,222	3,362,129
2038	814,065	75,410	928,644	109,237	1,282,081	153,551	3,362,987
2039	464,869	40,787	577,122	68,584	1,002,541	99,490	2,253,394
2040	347,528	26,619	526,931	47,525	665,076	69,186	1,682,866
2041	228,122	15,925	517,601	27,180	609,046	44,573	1,442,446
2042	170,003	6,800	161,907	6,476	505,285	20,211	870,683
TOTAL	<u>\$ 21,889,381</u>	<u>\$ 6,413,102</u>	<u>\$ 15,068,224</u>	<u>\$ 6,428,546</u>	<u>\$ 30,962,317</u>	<u>\$ 10,588,364</u>	<u>\$ 91,349,934</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage General Obligation Bonds
Debt Service Requirements to Maturity
December 31, 2022

Year	Principal	Interest	Total
2023	\$ 35,600,389	\$ 14,001,892	\$ 49,602,281
2024	31,562,563	13,078,000	44,640,563
2025	29,392,642	11,637,153	41,029,795
2026	24,267,377	10,280,554	34,547,931
2027	25,331,328	9,221,527	34,552,855
2028	22,846,749	8,106,945	30,953,694
2029	20,005,018	7,346,079	27,351,097
2030	20,790,459	6,565,860	27,356,319
2031	18,756,572	5,813,864	24,570,436
2032	17,807,633	5,127,401	22,935,033
2033	16,732,925	4,493,044	21,225,970
2034	17,428,122	3,917,624	21,345,746
2035	15,643,081	3,259,523	18,902,604
2036	13,307,146	2,645,499	15,952,645
2037	12,153,575	2,074,650	14,228,225
2038	12,680,683	1,551,750	14,232,434
2039	9,922,689	1,023,428	10,946,118
2040	8,573,982	691,172	9,265,154
2041	6,307,564	410,972	6,718,536
2042	3,966,725	158,669	4,125,394
TOTAL	\$ 363,077,224	\$ 111,405,606	\$ 474,482,829

MUNICIPALITY OF ANCHORAGE, ALASKA
The Alaska Center for Performing Arts Roof Revenue Bond
Debt Service Requirements to Maturity
December 31, 2022

Year	Principal	Interest	Total
2023	\$ 170,000	\$ 132,250	\$ 302,250
2024	175,000	123,750	298,750
2025	180,000	115,000	295,000
2026	190,000	106,000	296,000
2027	205,000	96,500	301,500
2028	210,000	86,250	296,250
2029	225,000	75,750	300,750
2030	230,000	64,500	294,500
2031	245,000	53,000	298,000
2032	260,000	40,750	300,750
2033	270,000	27,750	297,750
2034	285,000	14,250	299,250
TOTAL	<u>\$ 2,645,000</u>	<u>\$ 935,750</u>	<u>\$ 3,580,750</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Internal Service Fund
Information Technology Master Lease Agreement
Debt Service Requirements to Maturity
December 31, 2022

Year	Principal	Interest	Total
2023	\$ 7,399,580	\$ 342,672	\$ 7,742,252
2024	5,111,504	157,240	5,268,744
2025	1,591,120	49,193	1,640,313
2026	347,644	28,923	376,567
2027	117,154	21,193	138,347
2028	123,074	15,273	138,347
2029	129,292	9,054	138,346
2030	101,239	2,521	103,760
TOTAL	\$ 14,920,607	\$ 626,069	\$ 15,546,676

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Library Master Lease Agreement
Debt Service Requirements to Maturity
December 31, 2022

Year	Principal	Interest	Total
2023	\$ 41,718	\$ 6,139	\$ 47,857
2024	42,975	4,882	47,857
2025	44,270	3,587	47,857
2026	45,604	2,253	47,857
2027	46,979	878	47,857
TOTAL	\$ 221,546	\$ 17,739	\$ 239,285

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
CAMA Tax System Master Lease Agreement
Debt Service Requirements to Maturity
December 31, 2022

Year	Principal	Interest	Total
2023	\$ 698,743	\$ 132,614	\$ 831,357
2024	829,522	122,391	951,913
2025	854,520	97,393	951,913
2026	880,377	71,536	951,913
2027	691,849	46,346	738,195
2028	493,300	27,315	520,615
2029	228,127	12,986	241,113
2030	118,351	2,206	120,557
TOTAL	\$ 4,794,789	\$ 512,787	\$ 5,307,576

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Street Lights Master Lease Agreement
Debt Service Requirements to Maturity
December 31, 2022

Year	Principal	Interest	Total
2023	\$ 23,435	\$ 5,223	\$ 28,658
2024	23,988	4,670	28,658
2025	24,554	4,104	28,658
2026	25,134	3,524	28,658
2027	25,727	2,931	28,658
2028	26,334	2,324	28,658
2029	26,956	1,702	28,658
2030	27,592	1,066	28,658
2031	28,245	414	28,659
TOTAL	\$ 231,965	\$ 25,958	\$ 257,923

MUNICIPALITY OF ANCHORAGE, ALASKA
 Summary of Enterprise Funds
 Debt Service Requirements to Maturity
 December 31, 2022

Year	Water Utility Bonds & Contracts	Wastewater Utility Bonds & Contracts	Port Utility Bonds & Contracts	Solid Waste Bonds & Contracts	Total
2023	\$ 20,843,957	\$ 19,367,860	\$ 2,995,611	\$ 6,300,330	\$ 49,507,758
2024	20,677,708	18,339,007	2,797,953	7,487,969	49,302,637
2025	20,432,753	18,094,657	42,635,955	7,472,640	88,636,005
2026	20,254,138	18,113,886	3,645,653	7,454,812	49,468,489
2027	20,054,550	17,633,367	4,081,831	7,161,880	48,931,628
2028	19,424,473	15,925,079	4,067,329	6,886,629	46,303,510
2029	18,441,405	14,967,126	4,068,182	6,883,884	44,360,597
2030	16,976,123	13,493,397	4,066,292	6,872,890	41,408,702
2031	15,370,301	12,951,324	4,066,576	16,398,955	48,787,156
2032	13,873,583	11,377,202	4,067,842	6,690,495	36,009,122
2033	12,544,377	10,107,573	4,069,822	6,682,097	33,403,869
2034	12,376,367	9,881,728	4,067,230	6,680,204	33,005,529
2035	12,313,721	9,809,965	4,065,976	6,348,175	32,537,837
2036	12,157,074	9,197,505	4,070,804	6,348,175	31,773,558
2037	11,652,521	8,765,885	4,066,286	6,349,463	30,834,155
2038	4,053,622	3,783,325	4,067,441	6,345,762	18,250,150
2039	3,346,049	3,654,372	4,068,816	6,347,075	17,416,312
2040	3,088,071	3,070,381	4,070,092	6,347,875	16,576,419
2041	2,288,554	2,379,441	4,067,460	6,347,425	15,082,880
2042	1,582,853	1,931,388	4,070,880	6,345,375	13,930,496
2043	1,027,000	1,869,875	4,070,210	6,346,450	13,313,535
2044	1,029,875	917,250	4,070,681	6,348,650	12,366,456
2045	1,025,625	917,750	4,067,081	6,346,650	12,357,106
2046	1,029,125	921,125	4,065,500	6,345,450	12,361,200
2047	1,030,125	917,375	4,066,250	6,344,850	12,358,600
2048	-	-	4,069,000	6,349,650	10,418,650
2049	-	-	4,068,250	6,344,450	10,412,700
2050	-	-	4,068,750	6,344,450	10,413,200
2051	-	-	-	6,349,250	6,349,250
2052	-	-	-	6,348,450	6,348,450
2053	-	-	-	6,347,050	6,347,050
2054	-	-	-	6,347,288	6,347,288
2055	-	-	-	6,347,025	6,347,025
2056	-	-	-	6,345,738	6,345,738
2057	-	-	-	6,347,900	6,347,900
2058	-	-	-	6,347,725	6,347,725
2059	-	-	-	6,344,688	6,344,688
2060	-	-	-	6,348,263	6,348,263
2061	-	-	-	6,347,400	6,347,400
2062	-	-	-	6,346,575	6,346,575
TOTAL	\$ 266,893,950	\$ 228,387,843	\$ 149,723,753	\$ 270,690,060	\$ 915,695,606

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility
Debt Service Requirements to Maturity
December 31, 2022

Year	Revenue Bonds		Long-term Contracts		Total
	Principal	Interest	Principal	Interest	
2023	6,502,634	4,984,585	7,930,301	1,426,437	20,843,957
2024	6,132,634	4,758,999	8,434,342	1,351,733	20,677,708
2025	6,307,634	4,507,877	8,392,025	1,225,217	20,432,753
2026	6,752,634	4,241,257	8,160,910	1,099,337	20,254,138
2027	6,957,632	3,958,386	8,161,609	976,923	20,054,550
2028	6,892,632	3,655,182	8,022,160	854,499	19,424,473
2029	7,132,632	3,334,036	7,240,570	734,167	18,441,405
2030	7,397,632	3,000,266	5,952,667	625,558	16,976,123
2031	7,672,632	2,652,995	4,508,406	536,268	15,370,301
2032	6,933,816	2,291,724	4,179,401	468,642	13,873,583
2033	6,215,000	1,970,375	3,953,051	405,951	12,544,377
2034	6,535,000	1,651,625	3,843,087	346,655	12,376,367
2035	6,865,000	1,316,625	3,843,087	289,009	12,313,721
2036	7,220,000	964,500	3,741,211	231,363	12,157,074
2037	7,590,000	594,250	3,293,026	175,245	11,652,521
2038	640,000	388,500	2,899,273	125,849	4,053,622
2039	670,000	355,750	2,237,939	82,360	3,346,049
2040	705,000	321,375	2,012,905	48,791	3,088,071
2041	745,000	285,125	1,239,832	18,597	2,288,554
2042	780,000	247,000	555,853	-	1,582,853
2043	820,000	207,000	-	-	1,027,000
2044	865,000	164,875	-	-	1,029,875
2045	905,000	120,625	-	-	1,025,625
2046	955,000	74,125	-	-	1,029,125
2047	1,005,000	25,125	-	-	1,030,125
TOTAL	<u>\$ 111,197,512</u>	<u>\$ 46,072,182</u>	<u>\$ 98,601,655</u>	<u>\$ 11,022,601</u>	<u>\$ 266,893,950</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility
Debt Service Requirements to Maturity
December 31, 2022

Year	Revenue Bonds		Long-term Contracts		Total
	Principal	Interest	Principal	Interest	
2023	5,595,417	3,809,400	6,491,148	3,471,895	19,367,860
2024	5,940,416	3,610,178	7,282,335	1,506,078	18,339,007
2025	6,050,416	3,399,581	7,262,752	1,381,908	18,094,657
2026	6,410,416	3,177,234	7,268,205	1,258,031	18,113,886
2027	6,660,416	2,939,637	6,899,242	1,134,072	17,633,367
2028	5,320,416	2,695,624	6,893,391	1,015,648	15,925,079
2029	5,490,416	2,453,727	6,123,646	899,337	14,967,126
2030	5,675,416	2,202,955	4,822,479	792,547	13,493,397
2031	5,865,416	1,942,809	4,437,825	705,274	12,951,324
2032	5,075,208	1,673,037	4,005,185	623,772	11,377,202
2033	4,305,000	1,445,625	3,808,190	548,758	10,107,573
2034	4,525,000	1,224,875	3,655,153	476,700	9,881,728
2035	4,755,000	992,875	3,655,153	406,937	9,809,965
2036	4,995,000	749,125	3,116,206	337,174	9,197,505
2037	5,255,000	492,875	2,742,514	275,496	8,765,885
2038	570,000	347,250	2,646,653	219,422	3,783,325
2039	600,000	318,000	2,571,585	164,787	3,654,372
2040	630,000	287,250	2,041,853	111,278	3,070,381
2041	665,000	254,875	1,393,852	65,714	2,379,441
2042	700,000	220,750	995,702	14,936	1,931,388
2043	735,000	184,875	950,000	-	1,869,875
2044	770,000	147,250	-	-	917,250
2045	810,000	107,750	-	-	917,750
2046	855,000	66,125	-	-	921,125
2047	895,000	22,375	-	-	917,375
TOTAL	<u>\$ 89,148,953</u>	<u>\$ 34,766,057</u>	<u>\$ 89,063,069</u>	<u>\$ 15,409,764</u>	<u>\$ 228,387,843</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Refuse and Solid Waste Services Utilities
 Debt Service Requirements to Maturity
 December 31, 2022

Year	Revenue Bonds		Long-term Contracts		Total
	Principal	Interest	Principal	Interest	
2023	-	5,145,957	1,038,590	115,783	6,300,330
2024	995,000	5,354,175	1,038,590	100,204	7,487,969
2025	1,045,000	5,304,425	1,038,590	84,625	7,472,640
2026	1,095,000	5,252,175	1,038,590	69,047	7,454,812
2027	1,150,000	5,197,425	760,988	53,467	7,161,880
2028	1,205,000	5,139,925	499,651	42,053	6,886,629
2029	1,270,000	5,079,675	499,651	34,558	6,883,884
2030	1,330,000	5,016,175	499,651	27,064	6,872,890
2031	1,400,000	4,949,675	10,029,711	19,569	16,398,955
2032	1,470,000	4,879,675	326,144	14,676	6,690,495
2033	1,540,000	4,806,175	326,137	9,785	6,682,097
2034	1,620,000	4,729,175	326,137	4,892	6,680,204
2035	1,700,000	4,648,175	-	-	6,348,175
2036	1,785,000	4,563,175	-	-	6,348,175
2037	1,880,000	4,469,463	-	-	6,349,463
2038	1,975,000	4,370,762	-	-	6,345,762
2039	2,080,000	4,267,075	-	-	6,347,075
2040	2,190,000	4,157,875	-	-	6,347,875
2041	2,310,000	4,037,425	-	-	6,347,425

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Utility
Debt Service Requirements to Maturity
December 31, 2022

Year	Revenue Bonds		Total
	Principal	Interest	
2023	715,000	2,280,611	2,995,611
2024	525,000	2,272,953	2,797,953
2025	370,000	2,265,955	2,635,955
2026	1,385,000	2,260,653	3,645,653
2027	1,845,000	2,236,831	4,081,831
2028	1,865,000	2,202,329	4,067,329
2029	1,905,000	2,163,182	4,068,182
2030	1,945,000	2,121,292	4,066,292
2031	1,990,000	2,076,576	4,066,576
2032	2,040,000	2,027,842	4,067,842
2033	2,095,000	1,974,822	4,069,822
2034	2,150,000	1,917,230	4,067,230
2035	2,210,000	1,855,976	4,065,976
2036	2,280,000	1,790,804	4,070,804
2037	2,345,000	1,721,286	4,066,286
2038	2,420,000	1,647,441	4,067,441
2039	2,500,000	1,568,816	4,068,816
2040	2,585,000	1,485,092	4,070,092
2041	2,670,000	1,397,460	4,067,460
2042	2,765,000	1,305,880	4,070,880
2043	2,860,000	1,210,210	4,070,210
2044	2,960,000	1,110,681	4,070,681
2045	3,060,000	1,007,081	4,067,081
2046	3,185,000	880,500	4,065,500
2047	3,345,000	721,250	4,066,250
2048	3,515,000	554,000	4,069,000
2049	3,690,000	378,250	4,068,250
2050	3,875,000	193,750	4,068,750
TOTAL	\$ 65,095,000	\$ 44,628,753	\$ 109,723,753

Year	Note payable from direct borrowings		Total
	Principal	Interest	
2023	-	-	-
2024	-	-	-
2025	40,000,000	-	40,000,000
TOTAL	40,000,000	-	40,000,000

MUNICIPALITY OF ANCHORAGE, ALASKA
CIVICVentures
Debt Service Requirements to Maturity
December 31, 2022

Year	Revenue Bonds		Total
	Principal	Interest	
2023	\$ 3,015,000	\$ 3,560,950	\$ 6,575,950
2024	3,245,000	3,410,200	6,655,200
2025	3,490,000	3,247,950	6,737,950
2026	3,750,000	3,073,450	6,823,450
2027	4,100,000	2,885,950	6,985,950
2028	4,305,000	2,680,950	6,985,950
2029	4,520,000	2,465,700	6,985,700
2030	4,745,000	2,239,700	6,984,700
2031	4,980,000	2,002,450	6,982,450
2032	5,230,000	1,753,450	6,983,450
2033	5,495,000	1,491,950	6,986,950
2034	5,740,000	1,243,800	6,983,800
2035	5,970,000	1,014,200	6,984,200
2036	6,210,000	775,400	6,985,400
2037	6,460,000	527,000	6,987,000
2038	6,715,000	268,600	6,983,600
TOTAL	\$ 77,970,000	\$ 32,641,700	\$ 110,611,700

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage School District
Debt Service Requirements to Maturity
December 31, 2022

Year	General Obligation Bonds		Total
	Principal	Interest	
2023	53,855,000	16,542,545	70,397,545
2024	45,815,000	13,938,976	59,753,976
2025	38,060,000	12,191,886	50,251,886
2026	29,460,000	10,779,684	40,239,684
2027	30,620,000	9,617,659	40,237,659
2028	28,305,000	8,535,435	36,840,435
2029	24,195,000	7,636,763	31,831,763
2030	23,040,000	6,929,359	29,969,359
2031	22,500,000	6,197,684	28,697,684
2032	23,230,000	5,463,011	28,693,011
2033	23,975,000	4,713,440	28,688,440
2034	23,750,000	3,943,208	27,693,208
2035	21,745,000	3,155,190	24,900,190
2036	18,365,000	2,371,775	20,736,775
2037	13,600,000	1,733,250	15,333,250
2038	12,515,000	1,298,100	13,813,100
2039	12,945,000	874,000	13,819,000
2040	7,995,000	484,006	8,479,006
2041	3,905,000	240,700	4,145,700
2042	4,065,000	81,300	4,146,300
TOTAL	<u>\$ 461,940,000</u>	<u>\$ 116,727,971</u>	<u>\$ 578,667,971</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Certificates of Participation Bonds, 2017 Series A
 Debt Service Requirements to Maturity
 December 31, 2022

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	3,895,000	1,536,128	5,431,128
2024	4,005,000	1,422,861	5,427,861
2025	4,130,000	1,300,389	5,430,389
2026	4,255,000	1,170,707	5,425,707
2027	4,395,000	1,032,845	5,427,845
2028	4,540,000	885,173	5,425,173
2029	4,695,000	728,089	5,423,089
2030	4,860,000	560,947	5,420,947
2031	5,035,000	383,071	5,418,071
2032	5,220,000	196,272	5,416,272
TOTAL	<u>\$ 45,030,000</u>	<u>\$ 9,216,482</u>	<u>\$ 54,246,482</u>