



# MUNICIPALITY OF ANCHORAGE

## ASSEMBLY MEMORANDUM

No. AIM 19-93

Meeting Date: January 19, 1993

*Accepted 1-19-93*

*IUR*

*F.P.*

*AIM 19-93*

*1/19*

1 **From:** Mayor  
 2  
 3 **Subject:** Monthly Financial Report - November, 1992  
 4  
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6 Attached is the monthly financial report for November, 1992. The  
 7 monthly report includes revenue, expenditure and fund balance  
 8 information for those funds included in the general government  
 9 operating budget. Additionally, similar information for each  
 10 utility, except ATU, is provided.  
 11

12  
13 **Concurrence:**

**Prepared by:**

14  
 15 *Larry D. Crawford*  
 16  
 17 Larry D. Crawford  
 18 Municipal Manager  
 19

*Jerry Anderson*  
 20  
 21 Jerry Anderson  
 22 Chief Fiscal Officer  
 23

24 **Respectfully submitted,**

**Concurrence:**

25 *Tom Fink*  
 26  
 27 Tom Fink  
 28 Mayor  
 29

*Will Gay*  
 30  
 31 Will Gay, Executive Manager  
 32 Enterprise Activities  
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Office of Municipal Clerk

JAN 14 1993

P.O. Box 196650  
Anchorage, Alaska 99519-6650

**MUNICIPALITY OF ANCHORAGE**

**FINANCIAL REPORT**

**November 30, 1992**

**(Unaudited)**

**Distribution:**

**Tom Fink, Mayor**

**Larry Crawford, Municipal Manager**

**Will Gay, Executive Manager, Enterprise Activities**

**Jerry Anderson, Chief Fiscal Officer**

**Gene Dusek, Operating Budget Officer**

**Pete Raiskums, Internal Audit**

**Assembly Members, Budget Analyst, Municipal Clerk**

**Controller Division (3 copies)**

MUNICIPALITY OF ANCHORAGE

FINANCIAL REPORT

November 30, 1992

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**ANCHORAGE WATER AND WASTEWATER UTILITY:**

Water . . . . .	E 1	- 5
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MUNICIPALITY OF ANCHORAGE  
UNAPPROPRIATED (UNRESERVED) FUND BALANCES  
AS OF NOVEMBER 30, 1992

	BUDGETED			ACTUAL		
	AUDITED	BUDGET	SUPPL	BALANCE	NET REVENUES	BALANCE
	BALANCE					
01/01/92	APPROP	THRU 11/30/92	11/30/92	(EXPENSES) (1)	11/30/92	
<b>GENERAL FUNDS</b>						
*****						
0101 Areawide	\$16,601,322	(\$3,003,290)	(\$2,982,610)	\$10,615,422	(\$386,996)	\$16,214,326
0102 City Service Area	740,711	(150,000)	0	590,711	(80,359)	660,352
0104 Chugiak Fire	216,063	0	(19,880)	196,183	51,924	267,987
0105 Glen Alps	50,711	0	0	50,711	20,270	70,981
0106 Girdwood	188,408	0	(37,360)	151,048	25,906	214,314
0108 SA35 Former Borough R&D	818,941	(300,000)	(12,700)	506,241	(183,959)	634,982
0111 Birchtree/Elmore LRSA	95,423	(2,140)	(50,330)	42,953	(43,757)	51,666
0112 Sec6/Campbell Airstrip LRSA	6,824	0	0	6,824	(7,084)	(260)
0113 Valli Vue Estates LRSA	90,647	(900)	0	89,747	4,468	95,115
0114 Sky ranch LRSA	18,588	(330)	0	18,258	2,257	20,845
0115 Upper Grover LRSA	8,896	(30)	0	8,866	553	9,449
0116 Ravenwood LRSA	1,583	(380)	0	1,203	(48)	1,535
0117 Mt Park Estates LRSA	43,032	(720)	0	42,312	1,378	44,410
0118 Mt Park/Robin Hill LRSA	88,408	0	(40,000)	48,408	(31,739)	56,669
0119 Eagle River Rural Road LRSA	263,046	0	0	263,046	807,567	1,070,613
0121 Eaglewood Contr LRSA	135	0	0	135	22,917	23,052
0122 Gateway Contr LRSA	(7)	0	0	(7)	321	314
0129 Eagle River SLSA	119,363	0	(30,000)	89,363	(5,857)	113,506
0131 Anchorage Fire	5,069,659	(1,724,830)	(538,550)	2,806,279	1,397,418	6,467,077
0141 Roads & Drainage	4,603,012	0	(329,760)	4,273,252	5,216,884	9,819,896
0142 Talus West LRSA	46,299	(12,490)	0	33,809	(7,998)	38,301
0143 Upper O'Malley LRSA	14,552	(8,800)	(280)	5,472	13,923	28,475
0144 Bear Valley LRSA	10,477	0	(7,050)	3,427	(5,852)	4,625
0145 Rabbit Creek/View Hts LRSA	15,118	(190)	(30)	14,898	1,484	16,602
0146 Villages Scenic Pkwy LRSA	4,339	0	0	4,339	327	4,666
0147 Sequoia Estates LRSA	9,984	0	0	9,984	2,975	12,959
0148 Rockhill LRSA	3099	0	0	3,099	3,398	6,497
0149 South Goldenview LRSA	66,392	(9,530)	(180)	56,682	95	66,487
0151 Police	6,204,029	(1,612,020)	100,350	4,692,359	5,247,047	11,451,076
0161 Parks & Recreation	1,549,395	(518,020)	(222,290)	809,085	487,304	2,036,699
0162 Chugiak/ER Rec Fac	271,119	(51,820)	(7,810)	211,489	96,906	368,025
0181 Building Safety	2,178,185	0	(72,190)	2,105,995	691,437	2,869,622
<b>Total General Funds</b>	<b>39,397,753</b>	<b>(7,395,490)</b>	<b>(4,250,670)</b>	<b>27,751,593</b>	<b>13,343,110</b>	<b>52,740,863</b>
<b>SPECIAL REVENUE FUNDS</b>						
*****						
0221 Heritage Land Bank	2,111,680	0	(764,940)	1,346,740	344,760	2,456,440
<b>TOTAL ALL GOVERNMENTAL FUNDS</b>	<b>\$41,509,433</b>	<b>(\$7,395,490)</b>	<b>(\$5,015,610)</b>	<b>\$29,098,333</b>	<b>\$13,687,870</b>	<b>\$55,197,303</b>

Note: (1) Expenses include disbursements and encumbrances.

MUNICIPALITY OF ANCHORAGE  
 RECONCILIATION OF FUND BALANCE CHANGES  
 AS OF NOVEMBER 30, 1992

SUMMARY OF CHANGES IN FUND BALANCES

DESCRIPTION	CURR PERIOD YEAR TO DATE	PRIOR PERIOD YEAR TO DATE	NET CHANGE
Total Revenues	\$201,631,060	\$197,306,824	\$4,324,236
Direct Cost Expenditures	(182,640,290)	(166,877,998)	(15,762,292)
Direct Cost Encumbrances	(4,505,737)	(6,445,057)	1,939,320
	\$14,485,033	\$23,983,769	(\$9,498,736)
Less Budgeted Internal Service Funds	(797,163)	(759,249)	(37,914)
<b>NET GOVERNMENTAL REVENUES (EXPENSES)</b>	<b>\$13,687,870</b>	<b>\$23,224,520</b>	<b>(\$9,536,650)</b>

RECONCILIATION OF PROJECTED  
 TO ACTUAL FUND BALANCE

DESCRIPTION	TOTAL
Projected Fund Balance	\$29,098,333
Net Revenue Variance	(18,351,890)
Intragovernmental Variance	6,323,433
Fund Balance Appropriated	12,411,100 (2)
IGC Encumbrances	695,625
Function Cost Variance	25,817,865
Internal Service Funds	(797,163)
<b>ACTUAL FUND BALANCE</b>	<b>\$55,197,303</b>

(2) Equals the sum of original appropriations plus supplemental appropriations.

MUNICIPALITY OF ANCHORAGE  
NET REVENUE/EXPENDITURE DETAIL  
AS OF NOVEMBER 30, 1992

FUND NAME	FUNCTION			IGC ENCUMBRANCE	NET REV/EXP
	REVENUES ACCT 0810	EXPENDITURES ACCT 0820	ENCUMBRANCE ACCT 0940		
0101 Areawide	\$61,676,309	(\$59,600,327)	(\$2,995,635)	\$532,657	(\$386,996)
0102 City Service Area	564,315	(644,674)	0	0	(80,359)
0104 Chugiak Fire	366,432	(270,282)	(45,776)	1,550	51,924
0105 Glen Alps	122,659	(70,389)	(32,000)	0	20,270
0106 Girdwood	467,225	(413,068)	(35,154)	6,903	25,906
0108 SA35 Former Borough R&D	2,106,813	(2,290,772)	0	0	(183,959)
0111 Birchtree/Elmore LRSA	67,687	(91,172)	(20,272)	0	(43,757)
0112 Sec6/Campbell Airstrip LRSA	32,308	(39,392)	0	0	(7,084)
0113 Valli Vue Estates LRSA	60,289	(40,821)	(15,000)	0	4,468
0114 Sky ranch LRSA	17,257	(1,964)	(13,036)	0	2,257
0115 Upper Grover LRSA	5,550	(58)	(4,939)	0	553
0116 Ravenwood LRSA	5,701	(4,423)	(1,326)	0	(48)
0117 Mt Park Estates LRSA	17,128	(10,496)	(5,254)	0	1,378
0118 Mt Park/Robin Hill LRSA	53,245	(6,076)	(78,908)	0	(31,739)
0119 Eagle River Rural Road LRSA	2,317,514	(1,243,572)	(278,796)	12,421	807,567
0121 Eaglewood Contr LRSA	22,957	(40)	0	0	22,917
0122 Gateway Contr LRSA	321	0	0	0	321
0129 Eagle River SLSA	120,690	(124,200)	(2,347)	0	(5,857)
0131 Anchorage Fire	22,939,111	(21,431,495)	(124,454)	14,256	1,397,418
0141 Roads & Drainage	36,799,963	(31,079,052)	(542,503)	38,476	5,216,884
0142 Talus West LRSA	17,206	(19,365)	(5,839)	0	(7,998)
0143 Upper O'Malley LRSA	180,725	(151,583)	(15,219)	0	13,923
0144 Bear Valley LRSA	13,148	(12,586)	(6,414)	0	(5,852)
0145 Rabbit Creek/View Hts LRSA	20,916	(15,859)	(3,573)	0	1,484
0146 Villages Scenic Pkwy LRSA	3,938	(1,458)	(2,153)	0	327
0147 Sequoia Estates LRSA	9,175	(1,853)	(4,347)	0	2,975
0148 Rockhill LRSA	16,937	(4,602)	(8,937)	0	3,398
0149 South Goldenview LRSA	48,430	(33,335)	(15,000)	0	95
0151 Police	42,714,083	(37,295,069)	(204,320)	32,353	5,247,047
0161 Parks & Recreation	10,893,063	(10,273,237)	(149,278)	16,756	487,304
0162 Chugiak/ER Rec Fac	816,393	(691,143)	(50,284)	21,940	96,906
0181 Building Safety	2,784,536	(2,009,550)	(94,456)	10,907	691,437
0221 Heritage Land Bank	1,652,022	(1,280,594)	(29,711)	3,043	344,760
<b>Total Governmental Funds</b>	<b>186,934,046</b>	<b>(169,152,507)</b>	<b>(4,784,931)</b>	<b>691,262</b>	<b>13,687,870</b>
0601 Equipment Maintenance	487,253	438,682	(18,116)	3,352	911,171
0602 GenLiab/WorkComp Self Ins	547,778	(349,724)	(41,555)	0	156,499
0607 Mgmt Info System	81,946	3,296	(356,760)	1,011	(270,507)
<b>Total Internal Service Funds</b>	<b>1,116,977</b>	<b>92,254</b>	<b>(416,431)</b>	<b>4,363</b>	<b>797,163</b>
<b>TOTAL REVENUES AND FUNCTION COS</b>	<b>188,051,023</b>	<b>(169,060,253)</b>	<b>(5,201,362)</b>	<b>695,625</b>	<b>14,485,033</b>
Intragovernmental Rev/Exp	13,580,037	(13,580,037)			0
<b>TOTAL REVENUES AND DIRECT COST</b>	<b>\$201,631,060</b>	<b>(\$182,640,290)</b>	<b>(\$5,201,362)</b>	<b>\$695,625</b>	<b>\$14,485,033</b>

MUNICIPALITY OF ANCHORAGE  
 DETAIL SCHEDULE OF BUDGETED AND ACTUAL REVENUES  
 FOR THE PERIOD ENDED NOVEMBER 30, 1992

ACCT NO *****	REVENUE DESCRIPTION *****	BUDGET			ACTUAL		ACTUAL	
		ORIGINAL	REVISIONS	REVISED	CURRENT MONTH	YR TO DATE REVENUE	OVER (UNDER) BUDGET	%
<u>TAXES</u>								
9001	Real Property Taxes*	\$88,301,380	(\$971,890)	\$87,329,490	(\$31,226)	\$93,258,261	\$5,928,771	7
9002	Personal Property Taxes*	12,110,000	1,022,730	13,132,730	(11,601)	16,827,612	3,694,882	28
9003	P & I On Taxes	2,639,310	(521,530)	2,117,780	180,257	1,531,990	(585,790)	(28)
9005	M.U.S.A.*	5,210,000	(641,830)	4,568,170	0	4,587,348	19,178	0
9006	State Auto Taxes	3,386,690	147,310	3,534,000	279,892	2,661,485	(872,515)	(25)
9007	Deliquent Taxes	600,000	0	600,000	0	0	(600,000)	(100)
9008	Collection Service Fees	300,000	0	300,000	0	0	(300,000)	(100)
9009	1.25% MUSA	0	1,230,000	1,230,000	0	0	(1,230,000)	(100)
9011	Tobacco Tax	2,638,080	0	2,638,080	339,958	2,569,409	(68,671)	(3)
9021	Franchises	779,000	0	779,000	0	828,716	49,716	6
9022	Payments in Lieu of Taxes	1,576,290	0	1,576,290	21,293	1,594,093	17,803	1
9023	Hotel & Motel Taxes	6,035,000	0	6,035,000	574,672	6,227,288	192,288	3
	Other	93,780	(9,280)	84,500	11,989	102,645	18,145	21
	<b>TOTAL TAXES</b>	<b>123,669,530</b>	<b>255,510</b>	<b>123,925,040</b>	<b>1,365,234</b>	<b>130,188,847</b>	<b>6,263,807</b>	<b>5</b>
<u>LICENSES AND PERMITS</u>								
9112	Taxi Cab Licenses	162,330	0	162,330	3,750	12,000	(150,330)	(93)
9131	Plan Checking Fees	660,000	100,000	760,000	26,844	778,407	18,407	2
9132	Building Permits	630,340	150,000	780,340	37,689	1,091,268	310,928	40
9133	Electrical Permit Fees	240,000	0	240,000	17,481	259,954	19,954	8
9134	Gas & Plumbing Permits	360,000	0	360,000	26,841	323,592	(36,408)	(10)
9136	Construction & ROW Permits	89,400	0	89,400	11,209	169,018	79,618	30
9418	Emmission Certification	1,325,000	0	1,325,000	95,280	1,333,703	8,703	1
	Other	401,330	0	401,330	52,280	391,817	(9,513)	(2)
	<b>TOTAL LICENSES AND PERMITS</b>	<b>3,868,400</b>	<b>250,000</b>	<b>4,118,400</b>	<b>271,374</b>	<b>4,359,759</b>	<b>241,359</b>	<b>6</b>
<u>FINES AND FORFEITURES</u>								
9211	Court Fines and Forfeitures	1,401,830	300,000	1,701,830	179,092	1,356,576	(345,254)	(20)
9213	Library Book Fine	165,630	0	165,630	17,793	156,024	(9,606)	(6)
	Other	38,000	0	38,000	3,605	60,737	22,737	60
	<b>TOTAL FINES AND FORFEITURES</b>	<b>1,605,460</b>	<b>300,000</b>	<b>1,905,460</b>	<b>200,490</b>	<b>1,573,337</b>	<b>(332,123)</b>	<b>(17)</b>

\* Excludes School District

MUNICIPALITY OF ANCHORAGE  
 DETAIL SCHEDULE OF BUDGETED AND ACTUAL REVENUES  
 FOR THE PERIOD ENDED NOVEMBER 30, 1992

ACCT NO	REVENUE DESCRIPTION	BUDGET			ACTUAL		ACTUAL	
		ORIGINAL	REVISIONS	REVISED	CURRENT MONTH	YR TO DATE REVENUE	OVER (UNDER) BUDGET	%
<u>INTERGOVERNMENTAL</u>								
9312	Federal in Lieu of Tax	337,520	0	337,520	0	339,710	2,190	1
9324	Transit	700,000	61,500	761,500	0	0	(761,500)	(100)
9342	Municipal Assistance	20,359,000	(41,620)	20,317,380	0	20,317,380	0	0
9344	Raw Fish Shared Revenue	186,950	0	186,950	0	93,280	(93,670)	(50)
9347	Liquor Licenses	363,610	0	363,610	0	361,050	(2,560)	(1)
9355	Electric Co-op Allocation	663,680	0	663,680	0	695,801	32,121	5
9363	SOA Traffic Signal Reimbursement	1,311,550	0	1,311,550	0	1,311,600	50	0
	State Revenue Sharing:							
9346	Health Facilities	889,460	128,210	1,017,670	0	934,707	(82,963)	(8)
9349	Road Maintenance	978,800	0	978,800	0	895,693	(83,107)	(8)
9362	General State Shared Revenue	10,414,370	0	10,414,370	0	9,335,309	(1,079,061)	(10)
	Other	147,640	0	147,640	0	89,016	(58,624)	(40)
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>36,352,580</b>	<b>148,090</b>	<b>36,500,670</b>	<b>0</b>	<b>34,373,546</b>	<b>(2,127,124)</b>	<b>(6)</b>
<u>CHARGES FOR SERVICES</u>								
9413	Sale of Publications	148,000	0	148,000	2,683	40,503	(107,497)	(73)
9426	Sanitary Inspection Fees	587,000	17,000	604,000	27,335	695,713	91,713	15
9431	Public Transit Fee	1,579,470	(1,454,470)	125,000	15,081	110,878	(14,122)	(11)
9437	Transit Token Sales	0	185,000	185,000	10,908	122,922	(62,078)	(34)
9438	Transit Bus Pass Sales	0	420,470	420,470	38,619	427,093	6,623	2
9439	Transit Fair Box Receipts	0	849,000	849,000	114,277	859,784	10,784	1
9441	Recreational Activities	348,700	7,000	355,700	19,878	383,749	28,049	8
9443	Swim Fees	1,031,350	210,150	1,241,500	59,172	893,518	(347,982)	(28)
9447	Golf Fees	102,060	6,380	108,440	0	119,776	11,336	10
9451	Ambulance Service Fees	1,180,000	0	1,180,000	141,161	1,303,132	123,132	10
9456	Admission Fees	381,300	0	381,300	5,857	412,704	31,404	8
9478	Parking Authority Income	620,000	0	620,000	0	0	(620,000)	(100)
9484	Animal Shelter Fees	263,000	0	263,000	21,213	179,112	(83,888)	(32)
9492	School District Fees	412,960	0	412,960	76,001	321,968	(90,992)	(22)
9499	Reimbursed Costs	384,900	277,260	662,160	20,426	737,345	75,185	11
	Other	893,660	95,870	989,530	111,883	986,227	(3,303)	(0)
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>7,932,400</b>	<b>613,660</b>	<b>8,546,060</b>	<b>664,494</b>	<b>7,594,424</b>	<b>(951,636)</b>	<b>(11)</b>

MUNICIPALITY OF ANCHORAGE  
 DETAIL SCHEDULE OF BUDGETED AND ACTUAL REVENUES  
 FOR THE PERIOD ENDED NOVEMBER 30, 1992

ACCT NO	REVENUE DESCRIPTION	BUDGET			ACTUAL		ACTUAL	
		ORIGINAL	REVISIONS	REVISED	CURRENT MONTH	YR TO DATE REVENUE	OVER (UNDER) BUDGET	%
<u>OTHER REVENUES</u>								
9601	Contributions Other Funds	432,030	60,000	492,030	0	397,492	(94,538)	(19)
9602	Utility Revenue Dist	2,500,000	0	2,500,000	0	0	(2,500,000)	(100)
9615	Contr of Interest fr GO Bonds**	1,230,190	(638,520)	591,670	78,672	791,710	200,040	34
9711	Assessment Collections	708,000	0	708,000	65,440	872,810	164,810	23
9712	P & I on Assessments	538,000	0	538,000	50,674	424,870	(113,130)	(21)
9731	Lease and Rental Income	472,580	0	472,580	20,599	562,383	89,803	19
9736	Arena Loan Surcharge	236,390	0	236,390	25,524	177,805	(58,585)	(25)
9737	ACPA Loan Surcharge (old 9145)	150,000	0	150,000	13,126	120,106	(29,894)	(20)
9741	State Land Sales	318,280	0	318,280	3,467	190,793	(127,487)	(40)
9761	Interest - Short-Term Investm**	3,330,170	(48,260)	3,281,910	389,455	2,849,811	(432,099)	(13)
9762	Other Short Term Interest	786,210	(43,030)	743,180	27,437	585,876	(157,304)	(21)
	Other	325,750	810,410	1,136,160	57,944	1,891,982	755,822	67
	<b>TOTAL OTHER REVENUES</b>	<b>11,027,600</b>	<b>140,600</b>	<b>11,168,200</b>	<b>732,338</b>	<b>8,865,638</b>	<b>(2,302,562)</b>	<b>(21)</b>
	<b>SUB-TOTAL BUDGETED REVENUES</b>	<b>184,455,970</b>	<b>1,707,860</b>	<b>186,163,830</b>	<b>3,233,930</b>	<b>186,955,551</b>	<b>791,721</b>	<b>0</b>
	<b>INTRAGOVERNMENTAL REVENUES</b>	<b>17,778,270</b>	<b>2,125,200</b>	<b>19,903,470</b>	<b>1,060,115</b>	<b>13,580,037</b>	<b>(6,323,433)</b>	<b>(32)</b>
	<b>FUND BALANCE APPROPRIATED</b>	<b>8,443,920</b>	<b>5,471,730</b>	<b>13,915,650 *</b>	<b>0</b>	<b>0</b>	<b>(13,915,650)</b>	<b>(100)</b>
	<b>TOTAL BUDGETED REVENUES</b>	<b>210,678,160</b>	<b>9,304,790</b>	<b>219,982,950</b>	<b>4,294,045</b>	<b>200,535,588</b>	<b>(19,447,362)</b>	<b>(9)</b>
	<b>NON-BUDGETED REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,191</b>	<b>1,095,472</b>	<b>1,095,472</b>	<b>0</b>
	<b>TOTAL ALL REVENUES</b>	<b>\$210,678,160</b>	<b>\$9,304,790</b>	<b>\$219,982,950</b>	<b>\$4,324,236</b>	<b>\$201,631,060</b>	<b>(\$18,351,890)</b>	<b>(8)</b>

\* Includes Self Insurance Fund (0602) of \$1,374,550.

\*\* Interest through November 1992.

GOVEXP11

MUNICIPALITY OF ANCHORAGE  
 GOVERNMENTAL EXPENDITURES  
 DIRECT ORGANIZATION COST  
 FOR THE MONTH ENDED NOVEMBER 30, 1992

YEAR USED YEAR LEFT	92% 8%	BUDGET			EXPENDITURES			VARIANCE	
		ORIGINAL	REVISIONS	REVISED	CURR MTH	YEAR-TO-DAT	ENCUMBR	AMOUNT	%
<b>COMBINED ORGANIZATION</b>									
01		\$1,800,270	\$232,337	\$2,032,607	\$99,970	\$1,424,752	\$59,562	\$548,293	27
02		484,820	(770)	484,050	30,098	359,830	5,396	118,824	25 %
03		482,290	(770)	481,520	31,816	366,974	4,119	110,427	23 %
05		750,680	(1,030)	749,650	53,162	637,808	13,519	98,323	13 %
06		2,620,310	201,150	2,821,460	221,900	2,434,163	37,150	350,147	12 %
10		2,471,570	832,426	3,303,996	191,409	2,694,824	128,253	480,919	15 %
12a		7,453,620	234,105	7,687,725	539,726	6,421,313	34,576	1,231,836	16 %
12b		6,471,440	361,652	6,833,092	142,310	4,587,920	41,555	2,203,617	32 %
13		11,298,050	5,367	11,303,417	813,626	8,914,956	398,860	1,989,601	18 %
14		1,924,300	(3,140)	1,921,160	150,504	1,533,515	21,956	365,689	19 %
15		16,562,970	336,229	16,899,199	1,351,761	14,303,223	704,427	1,891,549	11 %
17		2,394,760	638,987	3,033,747	151,320	1,909,341	53,550	1,070,856	35 %
19		989,510	30,904	1,020,414	62,599	779,105	12,772	228,537	22 %
21		10,891,060	530,674	11,421,734	799,335	9,209,371	555,212	1,657,151	15 %
23		27,550,440	314,540	27,864,980	2,586,890	24,293,818	161,395	3,409,767	12 %
24		36,252,980	567,923	36,820,903	2,682,545	31,599,662	176,018	5,045,223	14 %
33		19,065,590	681,706	19,747,296	1,032,612	16,647,923	507,595	2,591,778	13 %
35		9,099,530	117,740	9,217,270	664,121	7,629,997	64,901	1,522,372	17 %
36		44,170,760	2,561,060	46,731,820	3,074,986	38,896,360	1,296,223	6,539,237	14 %
37		7,943,210	687,000	8,630,210	1,081,602	7,995,435	228,698	406,077	5 %
	**	210,678,160	8,328,090	219,006,250	15,762,292	182,640,290	4,505,737	31,860,223	15 %
Less: Contingency/Grants			976,700	976,700				976,700	
<b>TOTAL</b>		<b>\$210,678,160</b>	<b>\$9,304,790</b>	<b>\$219,982,950</b>	<b>\$15,762,292</b>	<b>\$182,640,290</b>	<b>\$4,505,737</b>	<b>\$32,836,923</b>	<b>15 %</b>

\* Excludes School District

\*\* Direct Cost does not include charges to/from other departments

GOVEXP11

MUNICIPALITY OF ANCHORAGE  
 GOVERNMENTAL EXPENDITURES  
 FUNCTION COST  
 FOR THE MONTH OF NOVEMBER 30, 1992

YEAR USED YEAR LEFT	92% 8%	BUDGET			EXPENDITURES			VARIANCE	
		ORIGINAL	REVISIONS	REVISED	CURR MTH	YEAR-TO-DAT	ENCUMBR	AMOUNT	%
*****									
COMBINED ORGANIZATION		ORIGINAL	REVISIONS	REVISED	CURR MTH	YEAR-TO-DAT	ENCUMBR	AMOUNT	%
*****									
01 Assembly		\$2,163,330	\$224,570	\$2,387,900	\$124,987	\$1,780,854	\$83,175	\$523,871	22 %
02 Equal Rights Commission		566,080	250	566,330	35,496	430,321	5,396	130,613	23 %
03 Internal Audit		125,590	(980)	124,610	35,784	162,279	4,119	(41,788)	(34)%
05 Office of the Mayor		1,201,430	(9,220)	1,192,210	65,386	916,608	111,466	164,136	14 %
06 Municipal Attorney		547,590	7,900	555,490	155,938	741,988	38,583	(225,081)	(41)%
10 Municipal Manager		2,401,860	817,340	3,219,200	180,002	2,664,028	136,422	418,750	13 %
12a Finance		6,053,500	(74,970)	5,978,530	308,584	5,343,097	37,376	598,057	10 %
12b Finance-Self Insurance		2,049,590	225,000	2,274,590	(635,003)	349,724	41,555	1,883,311	83 %
13 Mgmt Information Systems		776,380	62,840	839,220	825,935	673,875	399,871	(234,526)	(28)%
14 Economic Dev & Planning		2,601,840	1,110	2,602,950	165,937	2,257,906	28,502	316,542	12 %
15 Property & Facility Mgmt		1,267,030	700	1,267,730	100,761	432,451	752,076	83,203	7 %
17 Employee Relations		55,470	313,410	368,880	11,028	89,849	53,550	225,481	61 %
19 Purchasing		92,000	(200)	91,800	714	80,850	12,772	(1,822)	(2)%
21 Health & Human Services		12,416,790	172,660	12,589,450	866,748	10,426,863	561,569	1,601,018	13 %
23 Fire		30,386,290	449,400	30,835,690	2,776,852	26,928,078	199,481	3,708,131	12 %
24 Police		42,414,990	957,850	43,372,840	3,185,553	37,467,103	209,522	5,696,215	13 %
33 Cultural & Rec Services		23,060,910	701,670	23,762,580	1,313,345	20,401,075	566,201	2,795,304	12 %
35 Transit		10,505,870	57,070	10,562,940	756,077	8,737,464	148,347	1,677,129	16 %
36 Public Works		46,529,520	2,586,190	49,115,710	3,346,451	41,439,785	1,582,681	6,093,244	12 %
37 Non-Departmental*		7,683,830	687,000	8,370,830	1,081,602	7,736,055	228,698	406,077	5 %
=====									
TOTAL		\$192,899,890	\$7,179,590	\$200,079,480	\$14,702,177	\$169,060,253	\$5,201,362	\$25,817,865	13 %
=====									

\* Excludes School District

**MUNICIPALITY OF ANCHORAGE**  
**FUND 0601 AND 0606 EQUIPMENT MAINTENANCE**  
**BALANCE SHEETS**  
November 30, 1992

	ASSETS	11/30/92 Balance	12/31/91 Balance
<b>CURRENT ASSETS</b>			
Equity In General Cash Pool		\$1,799,507	(\$395,445)
Accounts Receivable Less Estimated Uncollectible of \$0 (1991-\$0)		754	305
Automotive Parts and Fuel Inventories, At Cost		444,703	490,305
<b>Total Current Assets</b>		<u>2,244,964</u>	<u>95,165</u>
<b>RESTRICTED SPECIAL FUNDS AND RECEIVABLES</b>			
Equity in Construction Cash Pool		299,722	3,150,954
<b>GARAGE PLANT</b>			
Plant In Service, At Cost		23,522,701	22,237,233
Less: Accumulated Depreciation		15,677,033	15,067,866
Net Garage Plant In Service		<u>7,845,668</u>	<u>7,169,367</u>
Construction Work in Progress		684,835	0
<b>Total Garage Plant</b>		<u>8,530,503</u>	<u>7,169,367</u>
<b>TOTAL ASSETS</b>		<u><u>\$11,075,189</u></u>	<u><u>\$10,415,486</u></u>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>CURRENT LIABILITIES (Payable from Current Assets)</b>			
Accounts Payable		\$0	\$171,892
Accrued Expenses		356,963	310,714
<b>Total Liabilities</b>		<u>356,963</u>	<u>482,606</u>
<b>FUND EQUITY</b>			
Contributed Capital:			
Municipality			
Grants, Less Accumulated Amortization		2,938,710	2,909,202
of \$1,800,830 (1991- \$1,630,732)		713,532	883,630
Net Contributed Capital		<u>3,652,242</u>	<u>3,792,832</u>
Retained Earnings:			
Unreserved			
Designated for Capital Acquisition		3,150,954	3,150,954
Undesignated		3,915,030	2,989,094
<b>Total Retained Earnings</b>		<u>7,065,984</u>	<u>6,140,048</u>
<b>Total Fund Equity</b>		<u>10,718,226</u>	<u>9,932,880</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<u><u>\$11,075,189</u></u>	<u><u>\$10,415,486</u></u>

**MUNICIPALITY OF ANCHORAGE**  
**FUND 0801 EQUIPMENT MAINTENANCE**  
**STATEMENTS OF OPERATIONS**  
For The Period Ended November 30, 1992

	Prior Year Actual	Annual Budget	Current Period	Year To Date Actual	Percent 92%	Budget Balance
<b>OPERATING REVENUES</b>						
Fees and Rentals:						
Intragovernmental Billings	\$6,679,160	\$6,985,040	\$615,364	\$6,520,080	93%	\$464,960
<b>OPERATING EXPENSES, Excluding Depreciation</b>						
Personal Services	2,487,005	2,678,960	206,912	2,317,529	87%	361,431
Supplies	1,561,333	1,473,690	175,510	1,254,686	85%	219,004
Other Services and Charges	409,570	405,640	35,694	379,989	94%	25,651
Charges from Other Departments	808,182	648,710	68,173	629,458	97%	19,252
Total Operating Expenses, Excluding Depreciation	5,266,090	5,207,000	486,289	4,581,662	88%	625,338
Operating Income (Loss) Before Depreciation	1,413,070	1,778,040	129,075	1,938,418	109%	(160,378)
<b>DEPRECIATION</b>						
Non-Contributed Plant	1,256,878	1,844,000	162,565	1,326,761	72%	517,239
Contributed Plant	185,562	0	15,464	170,099	0%	(170,099)
Total Depreciation	1,442,440	1,844,000	178,029	1,496,860	81%	347,140
Operating Income (Loss)	(29,370)	(65,960)	(48,954)	441,558	-669%	(507,518)
<b>NON-OPERATING REVENUES</b>						
Interest - Short-Term Investments	116,112	31,840	6,763	100,633	316%	(68,793)
Disposition of Assets	44,290	0	170	129,862	0%	(129,862)
Other Non-Operating Revenues	74,353	0	5,218	83,783	0%	(83,783)
Total Non-Operating Revenues	234,755	31,840	12,151	314,278	987%	(282,438)
<b>NET INCOME</b>	205,385	(34,120)	(36,803)	755,836	-2215%	(789,956)
Add:						
Amortization on Contributed Plant	185,562	0	15,464	170,099	0%	(170,099)
Increase (Decrease) in Retained Earnings Residual Equity Transfers Out	390,947	(34,120)	(21,339)	925,935	-2714%	(\$960,055)
Retained Earnings, Beginning	5,749,101			6,140,048		
<b>RETAINED EARNINGS, ENDING</b>	<u>\$6,140,048</u>	<u>(\$34,120)</u>	<u>(\$21,339)</u>	<u>\$7,065,983</u>		

\*Increase (Decrease) in Retained Earnings  
Less: Direct Cost Encumbrances

\$925,935  
14,765

Net Revenue and Expenses per Page A-3

\$911,170

MUNICIPALITY OF ANCHORAGE  
 FUND 0601 AND 0606 EQUIPMENT MAINTENANCE  
 STATEMENT OF CASH FLOWS  
 For the Period Ended

	11/30/92	12/31/91
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating Income (Loss)	\$441,558	(\$29,370)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Depreciation	1,496,860	1,442,440
Other Income	83,785	74,353
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(449)	1,075
Inventories	45,602	74,187
Accounts Payable	(171,892)	(444,714)
Accrued Expenses	46,249	54,028
Total Adjustments	1,500,155	1,201,369
Net Cash provided by Operating Activities	1,941,713	1,171,999
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Contribution from Other Funds	29,508	888,630
Acquisition of Capital Assets	(2,896,183)	(1,766,036)
Proceeds from Dispositions of Capital Assets	168,049	78,056
(Increase) Decrease in Restricted Special Funds and Investments	2,851,232	(1,766,333)
Net Cash Used in Capital and Related Financing Activities	152,606	(2,565,683)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest	100,633	116,112
<b>NET INCREASE (DECREASE) IN CASH</b>	2,194,952	(1,277,572)
Cash, January 1	(395,445)	882,127
<b>CASH, NOVEMBER 30</b>	\$1,799,507	(\$395,445)

**MUNICIPALITY OF ANCHORAGE**  
**FUND 0602**  
**GENERAL LIABILITY AND WORKERS COMPENSATION FUND**  
**BALANCE SHEET**  
 November 30, 1992

	ASSETS	
	11/30/92 Balance	12/31/91 Balance
<b>ASSETS</b>		
Equity In General Cash Pool	\$3,994,439	\$3,629,383
Accrued Interest	0	227,575
Prepaid Expenses	0	160,000
Restricted Special Funds and Investments	<u>12,834,978</u>	<u>12,614,406</u>
<b>TOTAL ASSETS</b>	<u>\$16,829,417</u>	<u>\$16,631,364</u>

**LIABILITIES AND FUND EQUITIES**

<b>LIABILITIES AND FUND EQUITIES</b>		
Liabilities:		
Claims Payable	<u>\$13,874,000</u>	<u>\$13,874,000</u>
Fund Equities:		
Retained Earnings:		
Unreserved	<u>2,955,417</u>	<u>2,757,364</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$16,829,417</u>	<u>\$16,631,364</u>

MUNICIPALITY OF ANCHORAGE  
 FUND 0602  
 GENERAL LIABILITY AND WORKERS COMPENSATION FUND  
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
 For the Period Ended November 30, 1992

	11/30/92	12/31/91
OPERATING REVENUES		
Premiums:		
General Liability	\$1,583,825	\$1,239,786
Workers Compensation	3,042,735	3,375,666
Total Operating Revenue	4,626,560	4,615,452
OPERATING EXPENSES		
Professional Services	258,445	242,750
Liability Insurance	856,717	613,323
General Liability Claims	1,187,491	1,536,322
Workers Compensation Claims	2,285,266	2,820,368
Charges From Other Departments	388,366	385,708
Total Operating Expenses	4,976,285	5,598,471
Operating Income (Loss)	(349,725)	(983,019)
NON OPERATING REVENUES		
Interest - Short Term Investment	437,740	792,418
Cash Pools Short-Term Interest	110,038	266,946
Total Non Operating Revenues	547,778	1,059,364
NET INCOME (LOSS)	198,053	76,345
Retained Earnings, Beginning	2,757,364	2,681,019
RETAINED EARNINGS, ENDING	\$2,955,417	\$2,757,364

Reconciliation to General Report:

NET INCOME	\$198,053	
Less:		
Direct Cost Encumbrances	(41,555)	
Net Revenues and Expenses per page A3	\$156,498	

MUNICIPALITY OF ANCHORAGE  
 FUND 0602  
 GENERAL LIABILITY AND WORKERS COMPENSATION FUND  
 STATEMENT OF CASH FLOWS  
 For the Period Ended November 30, 1992

	11/30/92	12/31/91
Cash Flows From Operating Activities:		
Operating Income (Loss)	(\$349,725)	(\$983,019)
Adjustments:		
Decrease in Accrued Interest	227,575	0
(Increase) Decrease in Prepaid Insurance	160,000	(160,000)
Increase in Claims Payable	0	(280,000)
Net Cash Provided (Used) by Operating Activities	37,850	(1,423,019)
Cash Flows From Investing Activities:		
Interest Received	547,778	1,122,575
Net Increase in Investments	(220,572)	(956,685)
Net Cash Provided (Used) by Investing Activities	327,206	165,890
Net Increase (Decrease) in Cash	365,056	(1,257,129)
Cash, Beginning	3,629,383	4,886,512
Cash, Ending	\$3,994,439	\$3,629,383

**MUNICIPALITY OF ANCHORAGE**  
**FUND 0603**  
**MEDICAL, DENTAL, LIFE INSURANCE FUND**  
**BALANCE SHEET**  
 November 30, 1992

ASSETS

	<u>11/30/92</u>	<u>12/31/91</u>
	Balance	Balance
ASSETS		
Equity In General Cash Pool	<u>\$6,915,930</u>	<u>\$7,291,069</u>

LIABILITIES AND FUND EQUITIES

LIABILITIES AND FUND EQUITIES

Liabilities:		
Accounts Payable	\$31,384	\$174,682
Claims Payable	<u>3,307,000</u>	<u>3,307,000</u>
	3,338,384	3,481,682
Fund Equities:		
Retained Earnings:		
Unreserved	<u>3,577,546</u>	<u>3,809,387</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$6,915,930</u>	<u>\$7,291,069</u>

**MUNICIPALITY OF ANCHORAGE**  
**FUND 0603**  
**MEDICAL, DENTAL, LIFE INSURANCE FUND**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
 For the Period Ended November 30, 1992

	11/30/92	12/31/91
<b>OPERATING REVENUES</b>		
Premiums:		
Medical, Dental and Life Insurance	\$14,797,852	\$14,884,463
<b>OPERATING EXPENSES</b>		
Claims and Processing Fees	14,927,222	16,207,786
Professional Services	314,159	398,765
Total Operating Expenses	15,241,381	16,606,551
Operating Income (Loss)	(443,529)	(1,722,088)
<b>NON OPERATING REVENUES</b>		
Cash Pools Short-Term Interest	211,688	442,904
<b>NET INCOME (LOSS)</b>	(231,841)	(1,279,184)
Retained Earnings, Beginning	3,809,387	5,088,571
<b>RETAINED EARNINGS, ENDING</b>	\$3,577,546	\$3,809,387

**MUNICIPALITY OF ANCHORAGE**  
**FUND 0603**  
**MEDICAL, DENTAL, LIFE INSURANCE FUND**  
**STATEMENT OF CASH FLOWS**  
 For the Period Ended November 30, 1992

	11/30/92	12/31/91
<b>Cash Flows From Operating Activities:</b>		
Operating Income (Loss)	(\$443,529)	(\$1,722,088)
Adjustments:		
Increase (Decrease) in Accounts Payable	(143,298)	143,081
Increase in Claims Payable	0	373,000
Net Cash Provided (Used) by Operating Activities	(586,827)	(1,206,007)
 <b>Cash Flows From Investing Activities:</b>		
Interest Received	211,688	442,904
Net Increase (Decrease) in Cash	(375,139)	(763,103)
Cash, Beginning	7,291,069	8,054,172
Cash, Ending	\$6,915,930	\$7,291,069

**MUNICIPALITY OF ANCHORAGE**  
**FUND 0604**  
**UNEMPLOYMENT COMPENSATION**  
**BALANCE SHEET**  
 November 30, 1992

ASSETS

	<u>11/30/92</u> Balance	<u>12/31/91</u> Balance
ASSETS		
Equity In General Cash Pool	<u>\$716,610</u>	<u>\$676,573</u>

LIABILITIES AND FUND EQUITIES

LIABILITIES AND FUND EQUITIES

Liabilities:		
Accounts Payable	\$0	\$157,531
Fund Equities:		
Retained Earnings:		
Unreserved	716,610	519,042
TOTAL LIABILITIES AND FUND EQUITY	<u>\$716,610</u>	<u>\$676,573</u>

**MUNICIPALITY OF ANCHORAGE**  
**FUND 0604**  
**UNEMPLOYMENT COMPENSATION**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
 For the Period Ended November 30, 1992

	<u>11/30/92</u>	<u>12/31/91</u>
OPERATING REVENUES		
Premiums:		
Unemployment Compensation	\$643,604	\$360,427
OPERATING EXPENSES		
Unemployment Compensation Claims	<u>470,673</u>	<u>661,880</u>
Operating Income (Loss)	172,931	(301,453)
NON OPERATING REVENUES		
Cash Pools Short-Term Interest	<u>24,637</u>	<u>37,273</u>
NET INCOME (LOSS)	197,568	(264,180)
Retained Earnings, Beginning	<u>519,042</u>	<u>783,222</u>
RETAINED EARNINGS, ENDING	<u><u>\$716,610</u></u>	<u><u>\$519,042</u></u>

**MUNICIPALITY OF ANCHORAGE**  
**FUND 0604**  
**UNEMPLOYMENT COMPENSATION**  
**STATEMENT OF CASH FLOWS**  
 For the Period Ended November 30, 1992

	11/30/92	12/31/91
<b>Cash Flows From Operating Activities:</b>		
Operating Income (Loss)	\$172,931	(\$301,453)
Adjustments:		
Increase (Decrease) in Accounts Payable	(157,531)	26,645
Net Cash Provided (Used) by Operating Activities	15,400	(274,808)
 <b>Cash Flows From Investing Activities:</b>		
Interest Received	24,637	37,273
Net Increase (Decrease) in Cash	40,037	(237,535)
Cash, Beginning	676,573	914,108
Cash, Ending	\$716,610	\$676,573

**MUNICIPALITY OF ANCHORAGE**  
**FUND 0607 AND 0608 MANAGEMENT INFORMATION SYSTEMS**  
**BALANCE SHEET**  
November 30, 1992

**ASSETS**

	<u>11/30/92</u> Balance	<u>12/31/91</u> Balance
<b>CURRENT ASSETS</b>		
Equity In General Cash Pool	\$58,167	(\$425,093)
Accounts Receivable Less Estimated Uncollectible of \$0 (1991-\$0)	445	27,756
Prepaid Expense	0	152,874
<b>Total Current Assets</b>	<u>58,612</u>	<u>(244,463)</u>
<b>RESTRICTED SPECIAL FUNDS AND RECEIVABLES</b>		
Equity in Construction Cash Pool	147,556	615,356
<b>PROPERTY AND EQUIPMENT</b>		
Plant In Service, At Cost	16,608,903	16,608,903
Less: Accumulated Depreciation	13,233,260	11,586,315
<b>Net Property and Equipment In Service</b>	<u>3,375,643</u>	<u>5,022,588</u>
Acquisitions In Progress	593,310	141,338
<b>Total Property and Equipment</b>	<u>3,968,953</u>	<u>5,163,926</u>
<b>TOTAL ASSETS</b>	<u>\$4,175,121</u>	<u>\$5,534,819</u>

**LIABILITIES AND FUND EQUITY**

<b>CURRENT LIABILITIES (Payable from Current Assets)</b>		
Accounts Payable	(\$102,062)	\$111,938
Accrued Expenses	549,098	508,876
Accrued Interest Payable	96,647	91,606
Long-Term Obligations Maturing Within One Year	132,923	1,409,126
<b>Total Current Liabilities (Payable From Current Assets)</b>	<u>676,606</u>	<u>2,121,546</u>
<b>LONG-TERM OBLIGATIONS (Less Amounts Due Within One Year)</b>		
Contracts Payable	2,949,559	2,949,559
<b>Total Liabilities</b>	<u>3,626,165</u>	<u>5,071,105</u>
<b>FUND EQUITY</b>		
Retained Earnings:		
Unreserved		
Designated for Capital Acquisition	1,565,023	1,565,023
Undesignated	(1,016,067)	(1,101,309)
<b>Total Retained Earnings</b>	<u>548,956</u>	<u>463,714</u>
<b>Total Fund Equity</b>	<u>548,956</u>	<u>463,714</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$4,175,121</u>	<u>\$5,534,819</u>



**MUNICIPALITY OF ANCHORAGE**  
**FUND 0607 AND 0608 MANAGEMENT INFORMATION SYSTEMS**  
**STATEMENT OF CASH FLOWS**  
For the Period Ended November 30, 1992

	11/30/92	12/31/91
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating Income	\$383,847	\$475,000
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Depreciation	1,622,133	2,160,611
Other Income	8,157	138
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	27,311	153,690
Prepaid Items	152,874	(27,913)
Accounts Payable	(214,000)	(32,534)
Accrued Expenses	40,222	(40,652)
Total Adjustments	1,636,697	2,213,340
Net Cash provided by Operating Activities	2,020,544	2,688,340
<b>CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
Interest	19,074	(45,956)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Acquisition of Capital Assets	(427,160)	(791,811)
Proceeds from Issuance of Long-Term Obligations	(1,276,203)	(1,450,930)
Interest Payments on Long-Term Obligations	(336,695)	(528,922)
(Increase) Decrease in Restricted Funds and Investments	467,800	849,191
Net Cash used in Capital and related Financing Activities	(1,572,258)	(1,922,472)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest	15,900	62,934
<b>NET INCREASE (DECREASE) IN CASH</b>	483,260	782,846
Cash, January 1	(425,093)	(1,207,939)
<b>CASH, NOVEMBER 30</b>	\$58,167	(\$425,093)

MUNICIPALITY OF ANCHORAGE, ALASKA  
REFUSE UTILITY FUND - 0560  
BALANCE SHEET  
AS OF NOVEMBER 30, 1992

	11/30/92 Balance	12/31/91 Balance	DOLLAR CHANGE	% CHANGE
<u>ASSETS</u>				
<b>CURRENT ASSETS</b>				
Equity in Gen. Cash Pool	\$3,597,694	\$2,597,986	\$999,708	38%
Due To Solid Waste Disposal	(630,721)	0	(630,721)	0%
Total Equity in General Cash Pool	<u>2,966,973</u>	<u>2,597,986</u>	<u>368,987</u>	<u>14%</u>
Accounts Receivable:				
Utility Customers Receivables	483,847	389,790	94,057	24%
Other	0	0	0	0%
Accrued Interest Receivable	0	2,327	(2,327)	-100%
Total Current Assets	<u>3,450,820</u>	<u>2,990,103</u>	<u>460,716</u>	<u>15%</u>
<b>RESTRICTED SPECIAL FUNDS AND INVESTMENTS</b>				
Equity in Construction Cash Pool	1,094,548	963,475	131,073	14%
Restricted Equity in Gen Cash Pool	0	0	0	0%
Revenue Bond Reserve Investment	377,169	371,978	5,191	1%
Total Restricted Special Funds and Investments	<u>1,471,717</u>	<u>1,335,453</u>	<u>136,264</u>	<u>10%</u>
<b>REFUSE PLANT</b>				
Plant in Service at Cost	6,716,767	6,758,170	(41,403)	-1%
Less Accumulated Depreciation	3,830,759	3,592,178	238,581	7%
Net Refuse Plant in Service	<u>2,886,008</u>	<u>3,165,992</u>	<u>(279,984)</u>	<u>-9%</u>
Construction Work in Progress	8,199	330	7,869	2385%
Total Refuse Plant	<u>2,894,207</u>	<u>3,166,322</u>	<u>(272,115)</u>	<u>-9%</u>
<b>TOTAL ASSETS</b>	<u><u>\$7,816,744</u></u>	<u><u>\$7,491,878</u></u>	<u><u>\$324,866</u></u>	<u><u>4%</u></u>
<u>LIABILITIES AND FUND EQUITY</u>				
<b>CURRENT LIABILITIES (Payable from Current Assets)</b>				
Advance from Gen. Cash Pool	\$0	\$0	\$0	0%
Accounts Payable	2,510	7,105	(4,595)	-65%
Accrued Expenses	165,503	160,727	4,776	3%
Accrued Interest Payable	30,574	48,350	(17,776)	-37%
Unclaimed Customer Refund Checks	2,118	2,064	54	3%
Long Term Debt Maturing Within One Year	0	170,000	(170,000)	-100%
Total Current Liabilities (Payable from Current Assets)	<u>200,705</u>	<u>388,246</u>	<u>(187,541)</u>	<u>-48%</u>
<b>LIABILITIES (Payable from Special Funds)</b>				
Advance from Construction Cash Pool	0	0	0	0%
Construction Accounts & Retainage Payable	0	0	0	0%
Total Liabilities (Payable from Restricted Special Funds)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>LONG TERM OBLIGATIONS (Less Amount Due Within One Year)</b>				
Revenue Bonds Payable	2,975,000	2,975,000	0	0%
Less Unamortized Discount	(33,836)	(38,907)	5,071	-13%
Total Long Term Obligations (Less Amounts Due Within One Year)	<u>2,941,164</u>	<u>2,936,093</u>	<u>5,071</u>	<u>0%</u>
Contributed Capital:				
Municipality	137,106	137,106	0	0%
Retained Earnings:				
Reserved for Revenue Bond Redemption	353,103	353,103	0	0%
Unreserved				
Designated for Construction	1,102,747	963,805	138,942	14%
Undesignated	2,574,583	2,713,525	(138,942)	-5%
Earnings for the Period	507,336	507,336	0	0%
Total Unreserved Retained Earnings	<u>4,184,666</u>	<u>3,677,330</u>	<u>507,336</u>	<u>14%</u>
Total Retained Earnings	<u>4,537,769</u>	<u>4,030,433</u>	<u>507,336</u>	<u>13%</u>
Total Fund Equity	<u>4,674,875</u>	<u>4,167,539</u>	<u>507,336</u>	<u>12%</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u><u>\$7,816,744</u></u>	<u><u>\$7,491,878</u></u>	<u><u>\$324,866</u></u>	<u><u>4%</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
REFUSE UTILITY FUND - 0560(8950)  
STATEMENT OF OPERATIONS  
FOR THE PERIOD ENDED NOVEMBER 30, 1992 AND 1991

	TOTAL BUDGET	YEAR TO DATE				CURRENT PERIOD			
		1992 ACTUAL	1991 ACTUAL	DOLLAR CHANGE	% CHANGE	1992 ACTUAL	1991 ACTUAL	DOLLAR CHANGE	% CHANGE
<b>OPERATING REVENUES</b>									
Commercial Collections	\$3,051,330	\$2,867,083	\$2,825,799	\$41,284	1%	\$259,198	\$259,252	(\$54)	0%
Residential Collections	2,094,410	2,054,528	2,025,536	28,992	1%	52,442	50,552	1,890	4%
Other Collections	28,000	20,014	21,981	(1,967)	-9%	2,192	1,526	666	44%
Container Rental Fee	224,240	209,808	206,844	2,964	1%	19,143	18,796	347	2%
Reimbursed Costs	0	68	2,161	(2,093)	-97%	68	0	68	0%
Intergovernment Revenue	25,000	24,392	25,360	(968)	-4%	10,500	0	10,500	0%
Total Operating Revenue	\$5,422,980	\$5,175,893	\$5,107,681	\$68,212	1%	\$343,543	\$330,126	\$13,417	4%
<b>OPERATING EXPENSES</b>									
Personal Services	1,441,170	1,212,609	1,212,112	497	0%	109,739	111,648	(1,909)	-2%
Supplies	38,500	38,222	30,251	7,971	26%	2,674	2,849	(175)	-6%
Other Services and Charges	2,307,770	2,095,908	2,033,453	62,455	3%	154,471	155,632	(1,161)	-1%
Charges from Other Departments	1,224,860	1,012,433	970,453	41,980	4%	85,566	34,815	50,751	146%
Depreciation	390,500	330,041	412,991	(82,950)	-20%	30,808	38,745	(7,937)	-20%
Total Operating Expenses	\$5,402,800	\$4,689,213	\$4,659,260	\$29,953	1%	\$383,258	\$343,689	\$39,569	12%
Operating Income(Loss)	\$20,180	\$486,680	\$448,421	\$38,259	9%	(\$39,715)	(\$13,563)	(\$26,152)	193%
<b>NON-OPERATING REVENUE</b>									
Interest Earnings	209,000	166,261	212,278	(46,017)	-22%	14,492	19,941	(5,449)	-27%
Disposition of Assets	0	13,811	2,079	11,732	564%	24	0	24	0%
Miscellaneous	21,000	19,378	20,375	(997)	-5%	2,912	3,288	(376)	-11%
Total Non-Operating Revenue	\$230,000	\$199,450	\$234,732	(\$35,282)	-15%	\$17,428	\$23,229	(\$5,801)	-25%
<b>NON-OPERATING EXPENSE</b>									
Interest Long-Term Obligations	187,070	173,723	180,787	(7,064)	-4%	17,495	16,283	1,212	7%
Amortization of Debt Expense	5,530	5,071	5,335	(264)	-5%	461	485	(24)	-5%
Total Non-Operating Expense	\$192,600	\$178,794	\$186,122	(\$7,328)	-4%	\$17,956	\$16,768	\$1,188	7%
OPERATING TRANSFERS OUT		0	0	0	0%	0	0	0	0%
NET INCOME(LOSS)	\$57,580	\$507,336	\$497,031	\$10,305	2%	(\$40,243)	(\$7,102)	(\$33,141)	467%

MUNICIPALITY OF ANCHORAGE  
REFUSE UTILITY FUND  
STATEMENT OF CASH FLOWS  
FOR THE PERIOD ENDED NOVEMBER 30, 1992 AND THE YEAR ENDED DECEMBER 31, 1991  
INCREASE(DECREASE) IN CASH AND CASH EQUIVALENTS

	<u>11/30/92</u>	<u>12/31/91</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Net Operating Income(Loss)	\$486,680	\$347,867
Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	330,041	452,246
Other non-operating cash proceeds	19,378	21,112
Changes in Assets and Liabilities which increase(decrease) cash:		
Change in Accounts Receivable	(94,057)	12,646
Change in Accounts Payable	(4,595)	(88,927)
Change in Accrued Expenses	4,776	32,970
Change in Unclaimed Customer Refund Checks	54	(186)
Total Adjustments	<u>255,597</u>	<u>429,861</u>
Net Cash Provided by Operating Activities	<u>742,277</u>	<u>777,728</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
	<u>0</u>	<u>0</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Cash Received From Sale Of Capital Assets	13,811	2,079
Capital Acquisitions	(57,926)	(180,111)
Principal Repaid	(170,000)	(160,000)
Interest and Other Debt Service Paid	(191,499)	(198,496)
Change in Special Funds	(136,264)	(161,552)
Change in Liabilities Paid From Special Funds	0	0
Net Cash (Used In) Capital and Related Financing Activities	<u>(541,878)</u>	<u>(698,080)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest on Investments	168,588	248,826
Net Cash Provided by Investing Activities	<u>168,588</u>	<u>248,826</u>
Net Increase in Cash	368,987	328,474
Cash at the Beginning of the Year	2,597,986	2,269,512
Cash at the End of the Period (Equity in general cash pool)	<u>\$2,966,973</u>	<u>\$2,597,986</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
SOLID WASTE DISPOSAL FUND 0562  
BALANCE SHEET  
AS OF NOVEMBER 30, 1992

	<u>ASSETS</u>			
	<u>11/30/92</u> <u>BALANCE</u>	<u>12/31/91</u> <u>BALANCE</u>	<u>DOLLAR</u> <u>CHANGE</u>	<u>%</u> <u>CHANGE</u>
<b>CURRENT ASSETS</b>				
Equity in General Cash Pool	\$3,265,360	\$3,820,616	(\$555,256)	-15%
Due From Refuse Collections	630,721	0	630,721	0%
Total Equity in General Cash Pool	<u>3,896,081</u>	<u>3,820,616</u>	<u>75,465</u>	<u>2%</u>
MUSA Receivable	0	0	0	0%
Accounts Receivable:				
Utility Customers Receivable	642,258	532,670	109,588	21%
Other	0	0	0	0%
Net Accounts Receivable	<u>642,258</u>	<u>532,670</u>	<u>109,588</u>	<u>21%</u>
Inventory of Materials and Supplies	0	0	0	0%
Accrued Interest Receivable	0	5,228	(5,228)	-100%
Total Current Assets	<u>4,538,339</u>	<u>4,358,514</u>	<u>179,825</u>	<u>4%</u>
<b>DEFERRED CHARGES</b>	<u>200,061</u>	<u>217,463</u>	<u>(17,402)</u>	<u>-8%</u>
<b>SPECIAL FUNDS</b>				
Equity in Construction Cash Pool	(421,401)	2,808,542	(3,229,943)	-115%
Revenue Bond Reserve Investments	406,148	403,656	2,492	1%
Grants Receivable	0	395,383	(395,383)	-100%
Total Special Funds	<u>(15,253)</u>	<u>3,607,581</u>	<u>(3,622,834)</u>	<u>-100%</u>
<b>SOLID WASTE PLANT</b>				
Plant In Service at Cost	38,598,649	38,815,420	(216,771)	-1%
Less Accumulated Depreciation	8,260,006	7,673,194	586,812	8%
Net Solid Waste Plant In Service	<u>30,338,643</u>	<u>31,142,226</u>	<u>(803,583)</u>	<u>-3%</u>
Construction Work in Progress	5,203,270	1,322,255	3,881,015	294%
Total Solid Waste Plant	<u>35,541,913</u>	<u>32,464,481</u>	<u>3,077,432</u>	<u>9%</u>
<b>TOTAL ASSETS</b>	<u>\$40,265,060</u>	<u>\$40,648,039</u>	<u>(\$382,979)</u>	<u>-1%</u>
<b><u>LIABILITIES AND FUND EQUITY</u></b>				
<b>CURRENT LIABILITIES (Payable from Current Assets)</b>				
Accounts Payable	\$170,191	\$285,071	(\$114,880)	-40%
Accrued Expenses	164,370	145,579	18,791	13%
Accrued Interest Payable	661,973	844,167	(182,194)	-22%
Miscellaneous Deferred Credits	1,025,471	716,000	309,471	43%
Long Term Debt Maturing Within One Year	0	700,000	(700,000)	-100%
	<u>2,022,005</u>	<u>2,690,817</u>	<u>(668,812)</u>	<u>-25%</u>
<b>CURRENT LIABILITIES (Payable from Special Funds)</b>				
Advance from Construction Cash Pool	0	0	0	0%
Construction Accounts and Retainage Payable	164,559	85,116	79,443	93%
Total Current Liabilities	<u>2,186,564</u>	<u>2,775,933</u>	<u>(589,369)</u>	<u>-21%</u>
<b>LONG-TERM DEBT</b>				
Revenue Bonds Payable	3,705,000	3,705,000	0	0%
Less: Unamortized Discounts	(62,894)	(68,493)	5,599	-8%
	<u>3,642,106</u>	<u>3,636,507</u>	<u>5,599</u>	<u>0%</u>
Advance from Municipality - General Obligation Bonds	23,105,000	23,105,000	0	0%
Less: Unamortized Discount	(298,691)	(324,849)	26,158	-8%
	<u>22,806,309</u>	<u>22,780,151</u>	<u>26,158</u>	<u>0%</u>
Total Long-Term Debt	<u>26,448,415</u>	<u>26,416,658</u>	<u>31,757</u>	<u>0%</u>
<b>FUND EQUITY</b>				
Contributed Capital- Grants	4,612,363	4,661,597	(49,234)	-1%
Retained Earnings				
Reserved for Revenue Bond Redemption	390,093	390,093	(0)	0%
Unreserved:				
Designated for Construction	4,127,434	3,867,656	259,778	7%
Unreserved	2,276,324	2,536,102	(259,778)	-10%
Earnings for the Period	223,867		223,867	0%
Total Unreserved	<u>6,627,625</u>	<u>6,403,758</u>	<u>223,867</u>	<u>3%</u>
Total Retained Earnings	<u>7,017,718</u>	<u>6,793,851</u>	<u>223,867</u>	<u>3%</u>
Total Fund Equity	<u>11,630,081</u>	<u>11,455,448</u>	<u>174,633</u>	<u>2%</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$40,265,060</u>	<u>\$40,648,039</u>	<u>(\$382,979)</u>	<u>-1%</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
SOLID WASTE DISPOSAL FUND 0562(8920)  
STATEMENT OF OPERATIONS  
FOR THE PERIOD ENDED NOVEMBER 30, 1992 AND 1991

	TOTAL BUDGET	YEAR TO DATE				CURRENT PERIOD			
		1992 ACTUAL	1991 ACTUAL	DOLLAR CHANGE	% CHANGE	1992 ACTUAL	1991 ACTUAL	DOLLAR CHANGE	% CHANGE
<b>OPERATING REVENUES</b>									
Charges for Services:									
Landfill Fees	\$10,534,000	\$9,652,411	\$9,668,679	(\$16,268)	0%	\$700,622	\$726,497	(\$25,875)	-4%
Hazardous Waste Fees	100,000	96,783	106,815	(10,032)	-9%	11,694	7,192	4,502	63%
Reimbursed Costs	362,250	178,636	190,943	(12,307)	-6%	38,832	0	38,832	0%
Charges to Other Departments	183,100	179,925	176,873	3,052	2%	3,175	2,898	277	10%
Total Operating Revenue	\$11,179,350	\$10,107,755	\$10,143,310	(\$35,555)	0%	\$754,323	\$736,587	\$17,736	2%
<b>OPERATING EXPENSES</b>									
Personal Service	2,396,360	2,007,763	1,904,866	102,897	5%	174,267	175,563	(1,296)	-1%
Supplies	91,500	34,320	63,997	(29,677)	-46%	6,651	3,378	3,273	97%
Other Services and Charges	3,584,390	3,186,486	2,006,207	1,180,279	59%	122,674	174,714	(52,040)	-30%
Charges from Other Departments	1,807,200	1,496,116	1,386,989	109,127	8%	116,383	129,323	(12,940)	-10%
Depreciation	1,794,000	1,517,236	1,505,210	12,026	1%	147,328	142,097	5,231	4%
Total Operating Expenses	\$9,673,450	\$8,241,921	\$6,867,269	\$1,374,652	20%	\$567,303	\$625,075	(\$57,772)	-9%
Operating Income (Loss)	\$1,505,900	\$1,865,834	\$3,276,041	(\$1,410,207)	-43%	\$187,020	\$111,512	\$75,508	68%
<b>NON-OPERATING REVENUE</b>									
Interest Earnings	341,000	214,616	356,801	(142,185)	-40%	12,611	37,998	(25,387)	-67%
State Shared Revenue	0	0	0	0	0%	0	0	0	0%
Grant Revenue	234,000	(93,893)	0	(93,893)	0%	0	0	0	0%
Disposition of Assets	0	(32,614)	1,980	(34,594)	-1747%	0	0	0	0%
Miscellaneous	9,000	13,348	12,831	517	4%	3,534	299	3,235	1082%
Total Non-Operating Revenues	\$584,000	\$101,457	\$371,612	(\$270,155)	-73%	\$16,145	\$38,297	(\$22,152)	-58%
<b>NON-OPERATING EXPENSE</b>									
Interest Long-Term Debt	2,004,240	1,834,691	1,916,397	(81,706)	-4%	164,443	173,932	(9,489)	-5%
Amortization of Debt Expense	31,470	31,757	29,042	2,715	9%	2,887	2,640	247	9%
Total Non Operating Expense	\$2,035,710	\$1,866,448	\$1,945,439	(\$78,991)	-4%	\$167,330	\$176,572	(\$9,242)	-5%
OPERATING TRANSFERS IN	0	0	0	0	0%	0	0	0	0%
OPERATING TRANSFERS OUT	0	0	0	0	0%	0	0	0	0%
NET INCOME (LOSS)-GOVT.	\$54,190	\$100,843	\$1,702,214	(\$1,601,371)	-94%	\$35,835	(\$26,763)	\$62,598	-234%
AMORTIZATION OF CONTRIB. PLANT	142,500	123,024	129,726	(6,702)	-5%	11,184	11,794	(610)	-5%
NET INCOME (LOSS) REGULATORY	\$196,690	\$223,867	\$1,831,940	(\$1,608,073)	-88%	\$47,019	(\$14,969)	\$61,988	-414%

MUNICIPALITY OF ANCHORAGE  
SOLID WASTE DISPOSAL FUND  
STATEMENT OF CASH FLOWS  
FOR THE PERIOD ENDED NOVEMBER 30, 1992 AND THE YEAR ENDED DECEMBER 31, 1991  
INCREASE(DECREASE) IN CASH AND CASH EQUIVALENTS

	<u>11/30/92</u>	<u>12/31/91</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Net Operating Income	\$1,865,834	\$2,761,390
Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	1,517,236	1,647,697
Amortization of Landfill Closure Costs	309,438	365,400
Other non-operating cash proceeds	13,348	13,345
Changes in Assets and Liabilities which increase(decrease) cash:		
Change in Taxes Receivable	0	2,598
Change in Accounts Receivable	(109,588)	60,873
Change in Inventory	0	0
Change in Deferred Charges	17,402	84,295
Change in Accounts Payable	(114,880)	97,960
Change in Accrued Expenses	18,791	11,038
Change in Misc. Credits	33	0
Total Adjustments	<u>1,651,780</u>	<u>2,283,206</u>
Net Cash Provided by Operating Activities	<u>3,517,614</u>	<u>5,044,596</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
Residual Equity Transfers	<u>0</u>	<u>0</u>
Net Cash (Used In) Noncapital and Financing Activities	<u>0</u>	<u>0</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Cash Received From Sale Of Capital Assets	(32,614)	1,980
Capital Acquisitions	(4,594,668)	(2,133,977)
Landfill Closure Costs Paid	0	0
Principal Repaid	(700,000)	(765,000)
Capital Grant Receipts	375,280	276,154
Interest and Other Debt Service Paid	(2,016,885)	(2,100,974)
Change in Special Funds	3,227,451	(1,358,480)
Change in Liabilities Paid From Special Funds	79,443	62,990
Net Cash (Used In) Capital and Related Financing Activities	<u>(3,661,993)</u>	<u>(6,017,307)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest on Investments	<u>219,844</u>	<u>430,958</u>
Net Cash Provided by Investing Activities	<u>219,844</u>	<u>430,958</u>
Net Increase in Cash	75,465	(541,753)
Cash at the Beginning of the Year	<u>3,820,616</u>	<u>4,362,369</u>
Cash at the End of the Period (Equity in general cash pool)	<u>\$3,896,081</u>	<u>\$3,820,616</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
 FUND 0566 - ANCHORAGE SOLID WASTE  
 BALANCE SHEET  
 AS OF NOVEMBER 30, 1992

ASSETS				
	11/30/92	12/31/91	DOLLAR	%
	<u>BALANCE</u>	<u>BALANCE</u>	<u>CHANGE</u>	<u>CHANGE</u>
<b>CURRENT ASSETS</b>				
Equity in General Cash Pool	\$230,367	\$221,997	\$8,370	4%
Miscellaneous Accounts Receivable	0	0	0	0%
	<u>\$230,367</u>	<u>\$221,997</u>	<u>\$8,370</u>	<u>4%</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Advances from the General Cash Pool	\$0	\$0	\$0	0%
Accounts Payable	33	43,643	(43,610)	-100%
Accrued Expenses	230,652	178,354	52,298	29%
	<u>230,686</u>	<u>221,997</u>	<u>8,689</u>	<u>4%</u>
<b>FUND EQUITY</b>				
Retained Earnings	0	(3,855)	3,855	-100%
Earnings for the Period	(318)	3,855	(4,173)	-108%
	<u>(318)</u>	<u>0</u>	<u>(318)</u>	<u>0%</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$230,367</u>	<u>\$221,997</u>	<u>\$8,370</u>	<u>4%</u>

(Fund 0566 is an unfunded Intragovernmental Service Fund servicing solid waste collection and disposal to provide administration and fleet management.)

MUNICIPALITY OF ANCHORAGE, ALASKA  
 FUND 0566 (8910) ANCHORAGE SOLID WASTE  
 STATEMENT OF OPERATIONS  
 FOR THE PERIOD ENDED NOVEMBER 30, 1992 AND 1991

	TOTAL BUDGET	YEAR TO DATE				CURRENT PERIOD			
		1992 ACTUAL	1991 ACTUAL	DOLLAR CHANGE	% CHANGE	1992 ACTUAL	1991 ACTUAL	DOLLAR CHANGE	% CHANGE
<b>OPERATING REVENUES</b>									
Intergovernmental Charges	\$1,154,750	\$1,006,048	\$924,718	\$81,330	9%	\$83,112	\$75,239	\$7,873	10%
<b>OPERATING EXPENSES</b>									
Personal Services	935,270	868,935	763,414	105,521	14%	74,583	65,514	9,069	14%
Supplies	9,000	6,316	4,247	2,069	49%	865	420	445	106%
Other Services and Charges	36,350	21,208	24,881	(3,673)	-15%	1,300	366	934	255%
Charges from Other Departments	174,130	116,833	140,979	(24,146)	-17%	7,033	9,792	(2,759)	-28%
Total Operating Expenses	\$1,154,750	\$1,013,292	\$933,521	\$79,771	9%	\$83,781	\$76,092	\$7,689	10%
Operating Income <Loss>	\$0	(\$7,244)	(\$8,803)	\$1,559	-18%	(\$669)	(\$853)	\$184	-22%
<b>NON-OPERATING REVENUE</b>									
Interest Short Term Investments		6,926	8,646	(1,720)	-20%	697	944	(247)	-26%
Contributions From State Grants		0	0	0	0%	0	0	0	0%
Miscellaneous		0	0	0	0%	0	0	0	0%
Total Non-Operating Revenue	\$0	\$6,926	\$8,646	(\$1,720)	-20%	\$697	\$944	(\$247)	-26%
<b>OPERATING TRANSFERS IN</b>									
<b>OPERATING TRANSFERS OUT</b>					0%				0%
<b>NET INCOME &lt;LOSS&gt;</b>	\$0	(\$318)	(\$157)	(\$161)	103%	\$28	\$91	(\$63)	-69%

MUNICIPALITY OF ANCHORAGE, ALASKA  
 FUND 0566 (8940) ANCHORAGE SOLID WASTE  
 STATEMENT OF OPERATIONS  
 FOR THE PERIOD ENDED NOVEMBER 30, 1992 AND 1991

	TOTAL BUDGET	YEAR TO DATE				CURRENT PERIOD			
		1992 ACTUAL	1991 ACTUAL	DOLLAR CHANGE	% CHANGE	1992 ACTUAL	1991 ACTUAL	DOLLAR CHANGE	% CHANGE
<b>OPERATING REVENUES</b>									
Intergovernmental Charges	\$1,525,840	\$1,245,538	\$1,170,903	\$74,635	6%	\$97,022	\$76,248	\$20,774	27%
<b>OPERATING EXPENSES</b>									
Personal Services	584,790	513,879	457,613	56,266	12%	45,690	18,962	26,728	141%
Supplies	624,350	470,798	498,541	(27,743)	-6%	43,838	28,241	15,597	55%
Other Services and Charges	243,900	200,051	148,366	51,685	35%	2,914	24,757	(21,843)	-88%
Charges from Other Departments	72,800	60,810	66,383	(5,573)	-8%	4,580	4,288	292	7%
Total Operating Expenses	\$1,525,840	\$1,245,538	\$1,170,903	\$74,635	6%	\$97,022	\$76,248	\$20,774	27%
Operating Income <Loss>	\$0	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%
<b>NON-OPERATING REVENUE</b>									
Interest Short Term Investments		0	0	0	0%	0	0	0	0%
Contributions From State Grants		0	0	0	0%	0	0	0	0%
Miscellaneous		0	0	0	0%	0	0	0	0%
Total Non-Operating Revenue	\$0	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%
OPERATING TRANSFERS IN		0	0	0	0%	0	0	0	0%
OPERATING TRANSFERS OUT		0	0	0	0%	0	0	0	0%
NET INCOME <LOSS>	\$0	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%

**MUNICIPALITY OF ANCHORAGE**  
**FUND 0570 PORT**  
**BALANCE SHEETS**  
November 30, 1992

**ASSETS**

	<u>11/30/92</u> Balance	<u>12/31/91</u> Balance
<b>CURRENT ASSETS</b>		
Equity in General Cash Pool	\$3,358,501	\$1,749,760
Accounts Receivable Less Estimated Uncollectibles of \$0 (1991- \$0)	310,209	503,198
Accrued Interest Receivable	69,362	124,513
Current Portion of Long-Term Receivable	0	136,739
<b>Total Current Assets</b>	<u>3,738,072</u>	<u>2,514,210</u>
<b>DEFERRED CHARGES AND OTHER ASSETS</b>	<u>225,109</u>	<u>250,146</u>
<b>RESTRICTED SPECIAL FUNDS, RECEIVABLES AND INVESTMENTS</b>		
Equity in Construction Cash Pool	3,915,085	6,339,435
Revenue Bond Reserve Investment	2,971,004	2,979,409
Long-Term Receivables-Financing Lease	5,472,577	5,561,260
Long-Term Receivables-General Fund	321,185	424,564
<b>Total Restricted Special Funds, Receivables and Investments</b>	<u>12,679,851</u>	<u>15,304,668</u>
<b>PORT PLANT</b>		
Plant in Service, At Cost	70,801,565	67,403,081
Less: Accumulated Depreciation	23,662,706	21,798,049
<b>Net Port.Plant in Service</b>	<u>47,138,859</u>	<u>45,605,032</u>
Construction Work in Progress	5,976,858	7,625,372
<b>Total Port Plant</b>	<u>53,115,717</u>	<u>53,230,404</u>
<b>TOTAL ASSETS</b>	<u>\$69,758,749</u>	<u>\$71,299,428</u>

**LIABILITIES AND FUND EQUITY**

<b>CURRENT LIABILITIES (Payable from Current Assets)</b>		
Accounts Payable	(\$1,000)	\$58,577
Accrued Expenses	146,240	116,736
Accrued Interest Payable	488,642	642,043
Advance Billings	47,000	41,000
Long-Term Obligations Maturing Within One Year	0	1,503,865
<b>Total Current Liabilities(Payable From Current Assets)</b>	<u>680,882</u>	<u>2,362,225</u>
<b>CURRENT LIABILITIES (Payable from Restricted Special Funds)</b>		
Construction Accounts and Retainage Payable	83,875	249,683
<b>LONG-TERM OBLIGATIONS (less Amounts Maturing Within One Year)</b>		
Revenue Bonds Payable	15,130,000	15,130,000
Less: Unamortized Discount	(196,755)	(218,638)
<b>Net Revenue Bonds Payable</b>	<u>14,933,245</u>	<u>14,911,362</u>
Advance from Municipality, General Obligation Bonds	2,818,317	2,818,317
<b>Total Long-Term Obligations</b>	<u>17,751,562</u>	<u>17,729,679</u>
<b>Total Liabilities</b>	<u>18,516,319</u>	<u>20,341,587</u>
<b>FUND EQUITY</b>		
Contributed Capital:		
Grants Less Accumulated Amortization of \$7,767,515 (1991- \$7,225,105)	17,148,644	17,691,054
Retained Earnings:		
Reserve for Revenue Bond Redemption	1,916,065	2,916,065
Reserve for Long-Term Receivable	321,185	424,564
<b>Total Reserved</b>	<u>2,237,250</u>	<u>3,340,629</u>
Unreserved		
Designated for Construction	5,453,063	5,453,063
Undesignated	25,740,972	23,355,095
Net Income (Loss)	662,501	1,118,001
<b>Total Unreserved</b>	<u>31,856,536</u>	<u>29,926,158</u>
<b>Total Retained Earnings</b>	<u>34,093,786</u>	<u>33,266,787</u>
<b>Total Fund Equity</b>	<u>51,242,430</u>	<u>50,957,841</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$69,758,749</u>	<u>\$71,299,428</u>

**MUNICIPALITY OF ANCHORAGE**  
**FUND 0570 PORT**  
**STATEMENT OF OPERATIONS**  
For the Period Ended November 30, 1992

	Prior Year Actual	Annual Budget	Current Period	Year To Date Actual	Percent 92%	Budget Balance
<b>OPERATING REVENUES</b>						
Charges for Services:						
Dockage	\$366,989	\$375,000	\$34,653	\$332,254	89%	\$42,746
Warfage, Dry Bulk	48,123	63,000	16,099	57,822	92%	5,178
Warfage, Liquid Bulk	534,952	543,000	64,437	452,737	83%	90,263
Warfage, General Cargo	2,330,330	2,695,000	219,695	2,068,173	77%	626,827
Storage Revenue	207,616	335,000	27,987	313,884	94%	21,116
Miscellaneous Revenue	171,121	73,000	7,027	88,136	121%	(15,136)
Office Rental	32,171	33,000	2,735	30,085	91%	2,915
Utilities	4,747	5,000	132	5,517	110%	(517)
Total Charges for Services	<u>3,696,049</u>	<u>4,122,000</u>	<u>372,765</u>	<u>3,348,608</u>	<u>81%</u>	<u>773,392</u>
Fees and Rentals:						
Crane Rental	78,276	90,000	7,320	105,887	118%	(15,887)
Industrial Park Lease Rentals	1,661,581	1,590,000	(500)	1,564,317	98%	25,683
Total Fees and Rentals	<u>1,739,857</u>	<u>1,680,000</u>	<u>6,820</u>	<u>1,670,204</u>	<u>99%</u>	<u>9,796</u>
Total Operating Revenues	<u>5,435,906</u>	<u>5,802,000</u>	<u>379,585</u>	<u>5,018,812</u>	<u>87%</u>	<u>783,188</u>
<b>OPERATING EXPENSES, Excluding Depreciation</b>						
Operations:						
Personal Services	1,252,148	1,422,000	108,597	1,246,289	88%	175,711
Supplies	69,898	102,000	5,226	72,122	71%	29,878
Other Services and Charges	836,347	1,015,724	69,208	704,590	69%	311,134
Charges from Other Departments	219,761	308,180	13,532	232,318	75%	75,862
Total Operating Expenses, Excluding Depreciation	<u>2,378,154</u>	<u>2,847,904</u>	<u>196,563</u>	<u>2,255,319</u>	<u>79%</u>	<u>592,585</u>
Operating Income (Loss) Before Depreciation	<u>3,057,752</u>	<u>2,954,096</u>	<u>183,022</u>	<u>2,763,493</u>	<u>94%</u>	<u>190,603</u>
<b>DEPRECIATION</b>						
Non-Contributed Plant	912,968	1,260,000	102,799	1,097,249	87%	162,751
Contributed Plant	553,307	572,000	50,696	542,410	95%	29,590
Leasehold & Improvements	225,547	262,000	21,837	224,997	86%	37,003
Total Depreciation	<u>1,691,822</u>	<u>2,094,000</u>	<u>175,332</u>	<u>1,864,656</u>	<u>89%</u>	<u>229,344</u>
Operating Income (Loss)	<u>1,365,930</u>	<u>860,096</u>	<u>7,690</u>	<u>898,837</u>	<u>105%</u>	<u>(38,741)</u>
<b>NON-OPERATING REVENUES</b>						
Interest - Short-Term Investments	824,017	680,000	37,564	529,710	78%	150,290
Interest - Long-Term Investments	514,611	516,000	0	458,676	89%	57,324
Right-of-Way Fees	115,059	114,000	10,416	114,583	101%	(583)
Gain/Loss-Sale-Property	6,782	0	0	0	0%	0
Registration Fees		357,000	3,180	259,862	73%	97,138
Restricted Contr AAPA Convention	30,219	100,000	19,000	145,638	146%	(45,638)
Reimbursed Cost	0	8,000	0	0	0%	8,000
Total Non-Operating Revenues	<u>1,490,688</u>	<u>1,775,000</u>	<u>70,160</u>	<u>1,508,469</u>	<u>85%</u>	<u>266,531</u>
<b>NON-OPERATING EXPENSES</b>						
Services- AAPA Convention	74,803	459,296	14,377	301,782	66%	157,514
Interest on Long-Term Obligations	1,625,437	1,600,000	128,581	1,414,389	88%	185,611
Bond Fiscal Agent Fees		1,500	0	3,597	240%	(2,097)
Amortization of Debt Expense	38,377	25,500	2,276	25,037	98%	463
Total Non-Operating Expenses	<u>1,738,617</u>	<u>2,086,296</u>	<u>145,234</u>	<u>1,744,805</u>	<u>84%</u>	<u>341,491</u>
<b>NET INCOME (LOSS)</b>	<u>1,118,001</u>	<u>548,800</u>	<u>(67,384)</u>	<u>662,501</u>	<u>121%</u>	<u>(113,701)</u>
<b>ADD:</b>						
Amortization on Contributed Plant	553,307	0	50,696	542,410	0%	(542,410)
Increase (Decrease) in Retained Earnings	\$1,671,308	\$548,800	(\$16,688)	\$1,204,911	220%	(\$656,111)
Retained Earnings, Beginning	31,772,979			33,266,787		
Residual Equity Transfers Out	(177,500)			(377,912)		
<b>RETAINED EARNINGS, ENDING</b>	<u>\$33,266,787</u>	<u>\$548,800</u>	<u>(\$16,688)</u>	<u>\$34,093,786</u>		

**MUNICIPALITY OF ANCHORAGE**  
**FUND 0570 PORT**  
**STATEMENT OF CASH FLOWS**  
For the Period Ended

	<u>11/30/92</u>	<u>12/31/91</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating Income	\$898,837	\$1,365,930
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation/Amortization	1,864,656	1,691,822
Other Income	520,080	152,059
Other Expense	(301,782)	(74,803)
Changes in Assets and Liabilities which Increase (Decrease) Cash:		
Accounts Receivable	192,989	67,227
Prepaid Items and Deferred Charges	21,883	24,589
Accounts Payable	(59,577)	(28,273)
Accrued Expenses	29,504	16,622
Advanced Billings	6,000	(11,218)
Total Adjustments	<u>2,273,753</u>	<u>1,838,025</u>
Net Cash Provided by Operating Activities	<u>3,172,590</u>	<u>3,203,955</u>
<b>CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Residual Equity Transfer Out	(377,912)	(177,500)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Principal Payments on Long-Term Obligations	(1,503,865)	(1,379,490)
Interest Payments on Long-Term Obligations	(1,571,387)	(1,655,252)
Aquisition of Capital Assets (Including Capitalized Interest)	(1,749,970)	(4,363,579)
Decrease in Restricted Special Funds and Investments	2,761,556	1,305,956
Increase in Liabilities Payable from Restricted Special Funds	(165,808)	(229,252)
Net Cash Used by Capital and Related Financing Activities	<u>(2,229,474)</u>	<u>(6,321,617)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest	1,043,537	1,339,916
<b>NET CHANGE IN CASH</b>	<u>1,608,741</u>	<u>(1,965,246)</u>
Cash, January 1	1,749,760	3,715,006
<b>CASH, NOVEMBER 30</b>	<u>\$3,358,501</u>	<u>\$1,749,760</u>

MUNICIPALITY OF ANCHORAGE  
FUND 0580 MUNICIPAL AIRPORT  
BALANCE SHEETS  
November 30, 1992

ASSETS

	<u>11/30/92</u> Balance	<u>12/31/91</u> Balance
<b>CURRENT ASSETS</b>		
Accounts Receivable	\$0	\$8,818
Total Current Assets	<u>0</u>	<u>8,818</u>
<b>RESTRICTED SPECIAL FUNDS AND RECEIVABLES</b>		
Equity in Construction Cash Pool	3,810,536	1,174,700
Grants Receivable	0	108,419
Total Restricted Special Funds and Receivables	<u>3,810,536</u>	<u>1,283,119</u>
<b>AIRPORT PLANT</b>		
Plant in Service, At Cost	33,452,756	33,452,756
Less: Accumulated Depreciation	6,451,117	5,630,647
Net Airport Plant in Service	<u>27,001,639</u>	<u>27,822,109</u>
Construction Work in Progress	3,618,328	1,521,251
Total Airport Plant	<u>30,619,967</u>	<u>29,343,360</u>
<b>TOTAL ASSETS</b>	<u>\$34,430,503</u>	<u>\$30,635,297</u>

LIABILITES AND FUND EQUITY

<b>CURRENT LIABILITIES (Payable from Current Assets)</b>		
Advance from General Cash Pool	\$3,108,006	\$860,633
Accounts Payable	0	11,045
Accrued Expense	80,295	71,640
Advance Billings	15,053	35,196
Total Current Liabilities (Payable from Current Assets)	<u>3,203,354</u>	<u>978,514</u>
<b>CURRENT LIABILITIES (Payable from Restricted Special Funds)</b>		
Construction Accounts and Retainage Payable	27,877	580
Total Liabilities	<u>3,231,231</u>	<u>979,094</u>
<b>FUND EQUITY</b>		
Contributed Capital:		
Municipality	187,830	187,830
Grants Less Accumulated Amortization of		
\$5,355,060 (1991) - 4,631,303	28,435,856	27,044,373
Net Contributed Capital	<u>28,623,686</u>	<u>27,232,203</u>
Retained Earnings:		
Designated for Construction	614,569	614,569
Undesignated	2,533,188	2,333,194
Net Income (Loss)	(572,171)	(523,763)
Total Retained Earnings	<u>2,575,586</u>	<u>2,424,000</u>
Total Fund Equity	<u>31,199,272</u>	<u>29,656,203</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$34,430,503</u>	<u>\$30,635,297</u>

**MUNICIPALITY OF ANCHORAGE  
FUND 0580 MUNICIPAL AIRPORT  
STATEMENT OF OPERATIONS  
For The Period Ended November 30, 1992**

	Prior Year Actual	Annual Budget	Current Period	Year To Date Actual	Percent 92%	Budget Balance
<b>OPERATING REVENUES</b>						
Fees and Rentals:						
Lease Fees	\$422,225	\$416,415	\$32,727	\$385,969	93%	\$30,446
Municipal Airport Fuel Fees	44,861	53,500	1,950	39,815	74%	13,685
Transient Parking Fees	14,309	15,444	1,082	13,471	87%	1,973
Permanent Parking Fees	209,542	251,460	4,916	194,553	77%	56,907
Total Operating Revenue	690,937	736,819	40,675	633,808	86%	103,011
<b>OPERATING EXPENSES, Excluding Depreciation</b>						
Operations:						
Personal Services	567,749	749,000	52,365	577,207	77%	171,793
Supplies	48,829	70,000	4,794	58,660	84%	11,340
Other Services and Charges	200,224	209,000	12,147	141,913	68%	67,087
Charges To and From Departments	(4,839)	1,030	514	(20,610)	-2001%	21,640
Total Operating Expenses, Excluding Depreciation	811,963	1,029,030	69,820	757,170	74%	271,860
Operating Income (Loss) Before Depreciation	(121,026)	(292,211)	(29,145)	(123,362)	42%	(168,849)
<b>DEPRECIATION</b>						
Non-Contributed Plant	80,560	78,000	1,374	96,712	124%	(18,712)
Contributed Plant	715,376	740,000	73,214	723,757	98%	16,243
Total Depreciation	795,936	818,000	74,588	820,469	100%	(2,469)
Operating Income (Loss)	(916,962)	(1,110,211)	(103,733)	(943,831)	85%	(166,380)
<b>NON-OPERATING REVENUES</b>						
Interest - Short-Term Investments	28,764	34,800	1,035	9,137	26%	25,663
State Aviation Fees	20,849	22,602	0	19,805	88%	2,797
Gain/Loss-Sale-Property	3,740	1,216	0	0	0%	1,216
FAA Service & Rental Fees	49,888	21,887	0	18,859	86%	3,028
Airport Property Lease and Rental Revenue	234,490	267,426	18,024	242,910	91%	24,516
Miscellaneous Permits	34,124	45,000	1,500	25,400	56%	19,600
Other Non-Operating Revenues	21,344	25,250	816	56,416	223%	(31,166)
Total Non-Operating Revenues	393,199	418,181	21,375	372,527	89%	45,654
<b>NON-OPERATING EXPENSES</b>						
Interest on Long-Term Obligations	0	0	0	7	0%	(7)
Other Non-Operating Expenses	0	2,000	0	860	43%	1,140
Total Non-Operating Expenses	0	2,000	0	867	43%	1,133
<b>NET INCOME (LOSS)</b>	<b>(523,763)</b>	<b>(694,030)</b>	<b>(82,358)</b>	<b>(572,171)</b>	<b>82%</b>	<b>(121,859)</b>
Add:						
Amortization on Contributed Plant	715,376	740,000	73,214	723,757	98%	16,243
Increase (Decrease) in Retained Earnings	191,613	45,970	(9,144)	151,586	330%	(\$105,616)
Retained Earnings, Beginning	2,232,387			2,424,000		
<b>RETAINED EARNINGS, ENDING</b>	<b>\$2,424,000</b>	<b>\$45,970</b>	<b>(\$9,144)</b>	<b>\$2,575,586</b>		

**MUNICIPALITY OF ANCHORAGE**  
**FUND 0580 MUNICIPAL AIRPORT**  
**STATEMENT OF CASH FLOWS**  
For the Period Ended

	11/30/92	12/31/91
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating Income	(\$943,831)	(\$916,962)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	820,469	795,936
Other Income	363,383	364,435
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	8,818	16,636
Accounts Payable	(11,045)	10,127
Accrued Expenses	8,655	5,355
Advanced Billings	(20,143)	3,263
Total Adjustments	1,170,137	1,195,752
Net Cash provided by Operating Activities	226,306	278,790
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Contributions from other Governments	2,115,240	357,053
Acquisition of Capital Assets	(2,097,936)	(787,389)
Increase in Restricted Special Funds and Investments	(2,527,417)	(139,369)
Decrease in Liabilities Payable from Restricted Funds	27,297	(21,586)
Net Cash used in Capital and related Financing Activities	(2,482,816)	(591,291)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest	9,137	28,764
Net Cash provided by Investing Activities	9,137	28,764
<b>NET CHANGE IN CASH</b>	(2,247,373)	(283,737)
Cash, January 1	(860,633)	(576,896)
<b>CASH, NOVEMBER 30</b>	(\$3,108,006)	(\$860,633)

Municipality of Anchorage, Alaska  
Electric Utility Fund  
Balance Sheet  
November 30, 1992

Prepared 12/12/92

ASSETS	Nov. 30, 1992    Dec. 31, 1991		FUND EQUITY AND LIABILITIES	Nov. 30, 1992    Dec. 31, 1991	
ELECTRIC PLANT:			FUND EQUITY		
PLANT IN SERVICE, AT COST	\$236,626,538	\$217,378,673	CONTRIBUTED CAPITAL:		
LESS: ACCUMULATED DEPRECIATION	(106,249,547)	(84,236,579)	CUSTOMERS, LESS AMORT.\$3,484,255	\$9,761,482	\$9,889,408
NET ELECTRIC PLANT IN SERVICE	130,376,991	133,142,094	RETAINED EARNINGS:		
CONSTRUCTION WORK IN PROGRESS	11,251,259	5,798,529	RESERVED FOR OPERATIONS	5,598,281	5,598,281
INTANGIBLE PLANT LESS:AMORTIZATION OF \$2,602,404 (1991 - \$2,235,571)	9,415,338	9,696,163	RESERVED FOR REV BOND REDEMPTION	17,277,617	17,257,806
PLANT ACQUISITION ADJUSTMENT, LESS: AMORT. \$855,779 (1991 - \$753,860)	1,677,023	1,778,942	UNRESERVED:		
OTHER UTILITY PLT--LESS: AMORT. \$263,397 (1991 - \$230,508)	473,074	508,963	DESIGNATED FOR CONSTRUCTION	30,336,805	20,235,745
	153,193,686	150,924,690	UNDESIGNATED	(9,949,818)	(169,908)
			TOTAL RETAINED EARNINGS	43,262,886	42,921,924
			TOTAL FUND EQUITY	53,024,368	52,811,332
SPECIAL FUNDS:			LONG-TERM DEBT (LESS AMOUNTS DUE WITHIN ONE YEAR)		
EQUITY IN BOND CASH POOL	1,773,640	537,583	REVENUE BONDS PAYABLE	187,550,000	190,520,000
DUE TO/FROM OTHER FUNDS	(1,285,583)	0	LESS: UNAMORTIZED DISCOUNT	(8,663,262)	(8,986,915)
REVENUE BOND RESERVE INVESTMENT	17,277,617	17,257,806	OTHER LONG-TERM DEBT	0	0
DEBT SERVICE ACCOUNT	9,180,514	2,982,950	TOTAL LONG-TERM DEBT	178,886,738	181,533,085
SPECIAL INVESTMENT (EKLUTNA)	5,100,000	5,100,000	ACCUM PROV FOR PROPERTY INSURANCE	350,000	350,000
TOTAL SPECIAL FUNDS	32,046,188	25,878,339	CURRENT LIABILITIES:		
CURRENT ASSETS:			PAYABLE FROM SPECIAL FUNDS:		
EQUITY IN GENERAL CASH POOL	3,879,294	11,615,419	BOND CONSTRUCTION ACCOUNTS AND RETAINAGE PAYABLE	(3,410)	16,664
DUE TO/FROM OTHER FUNDS	(3,810,222)	(5,100,000)	PAYABLE FROM CURRENT ASSETS:		
NET CASH IN GENERAL CASH POOL	69,072	6,515,419	ACCOUNTS PAYABLE	3,926,303	4,685,603
OPERATING RESERVE	5,598,281	5,598,281	ACCRUED EXPENSES	2,883,102	1,870,422
CASH APPROPRIATED FOR CONSTRUCTION	16,263,198	13,636,751	ACCRUED INTEREST PAYABLE	6,586,553	1,113,104
ACCOUNTS RECEIVABLE:			BOND MATURING WITHIN ONE YEAR	3,915,000	3,915,000
UTILITY CUSTOMERS, LESS ESTIMATED UNCOLLECTIBLES OF \$290,439 (1991 - \$234,891)	4,225,741	3,728,931	CUSTOMER DEPOSITS	1,253,148	1,234,011
OTHER, LESS ESTIMATED UNCOLLECTIBLES \$30,783 (1991 - \$45,766)	746,398	509,125	TOTAL CURRENT LIABILITIES	18,560,697	12,834,804
INVENTORY OF MATERIAL AND SUPPLIES AT AVERAGE COST	3,387,132	3,362,483	TOTAL FUND EQUITY AND LIABILITIES	\$250,821,803	\$247,529,221
UNBILLED REIMBURSEABLE WORK ORDERS	164,370	2,856			
ACCRUED INTEREST RECEIVABLE	688,221	451,756			
TOTAL CURRENT ASSETS	31,142,413	33,805,600			
PREPAYMENTS AND DEFERRED CHARGES	34,439,516	36,920,592			
TOTAL ASSETS	\$250,821,803	\$247,529,221			

MUNICIPAL LIGHT AND POWER  
Statement of Revenue and Expense  
November 30, 1992

Prepared 12/12/92

	November 30, 1992	December 31, 1991
<b>OPERATING REVENUES:</b>		
RESIDENTIAL SALES	\$12,509,964	\$14,952,049
COMMERCIAL AND INDUSTRIAL SALES	45,816,568	53,078,760
SALES TO PUBLIC AUTHORITIES	113,323	220,559
SALES FOR RESALE	511,002	218,907
C.O.P.A. CONTRA ACCOUNT	645,481	(1,455,239)
OTHER OPERATING REVENUES	1,476,550	1,772,172
	61,072,889	68,787,209
<b>OPERATING EXPENSES EXCLUDING DEPRECIATION:</b>		
PRODUCTION	24,336,534	30,799,069
TRANSMISSION	466,416	287,714
DISTRIBUTION	4,740,871	5,063,793
CUSTOMER ACCOUNTS	2,449,915	2,997,250
CUSTOMER SERVICE AND INFORMATION EXPENSE	93,013	139,815
SALES EXPENSE	47,756	4,912
ADMIN. & GENERAL (INCLUDING ACCRUALS)	4,426,584	3,746,714
MUNICIPAL UTILITY ASSESSMENT TAXES	1,613,554	1,746,985
	38,174,643	44,786,251
OPERATING INCOME BEFORE DEPRECIATION	22,898,246	24,000,958
DEPRECIATION	11,733,987	10,304,146
OPERATING INCOME	11,164,259	13,696,812
OTHER UTILITY OPERATING INCOME	339,434	277,557
NET OPERATING INCOME	11,503,693	13,974,369
<b>NON-OPERATING REVENUES AND (EXPENSES):</b>		
INTEREST - SHORT TERM INVESTMENTS	2,814,154	3,931,377
OTHER REVENUES	78,420	35,171
INTEREST ON LONG-TERM DEBT	(12,152,072)	(13,479,395)
OTHER INTEREST	359,520	448,771
OTHER EXPENSES	(2,693,333)	(2,997,482)
	(11,593,311)	(12,061,558)
TOTAL NON-OPERATING REVENUES AND (EXPENSES)	(11,593,311)	(12,061,558)
INCOME	(89,619)	1,912,812
INCOME RESTRICTED FOR CONSTRUCTION	21,789	123,257
NET INCOME	(\$67,830)	\$2,036,069

**Municipal Light and Power**  
Schedule of Changes in Fund Equity  
November 30, 1992

Prepared 12/12/92

	CONTRIBUTED CAPITAL	RETAINED EARNINGS		TOTAL
		RESERVED	UNRESERVED	
BALANCE DECEMBER 31, 1990	\$9,558,248	\$23,074,745	\$17,302,084	\$49,935,077
ADD:				
NET INCOME			2,036,069	2,036,069
CONTRIBUTIONS RECEIVED	840,186			840,186
TRANSFERS:				
TRANSFER OF DEPRECIATION ON CONTRIBUTED PLANT	(509,026)		509,026	
NET CHANGE IN RESERVE FOR REVENUE BOND REDEMPTION		21,528	(21,528)	
NET CHANGE IN OPERATING RESERVE		(240,185)	240,185	
UNUSUAL ITEM			0	0
BALANCE DECEMBER 31, 1991	9,889,408	22,856,088	20,065,836	52,811,332
ADD:				
NET INCOME			(67,830)	(67,830)
CONTRIBUTIONS RECEIVED	280,866			280,866
TRANSFERS:				
TRANSFER OF DEPRECIATION ON CONTRIBUTED PLANT	(408,791)		408,791	
NET CHANGE IN RESERVE FOR REVENUE BOND REDEMPTION		19,811	(19,811)	
NET CHANGE IN OPERATING RESERVE		0	0	
UNUSUAL ITEM			0	0
BALANCE November 30, 1992	\$9,761,482	\$22,875,899	\$20,386,987	\$53,024,368

Municipal Light and Power  
Statement of Cash Flows  
November 30, 1992

Nov. 30, 1992    Dec. 31, 1991

Operating Income	11,503,693	13,974,369
Adjustments to Reconcile Operating Income to Net Cash		
Provided (Used) by Operating Activities:		
Depreciation	11,733,987	10,304,146
Provisions for Uncollectible Receivables	40,564	23,341
Other Income	25,167	(21,125)
 Changes in Assets and Liabilities Which Increase (Decrease) Cash		
Accounts Receivable	(1,420,129)	1,305,666
Inventories	(24,649)	235,429
Prepaid and Deferreds	178,190	526,790
Accounts Payable	(113,820)	357,812
Accrued Expense	1,012,681	163,911
Customer Deposits	19,137	161,830
Non-Current Liabilities	0	0
Total Adjustments	<u>11,451,130</u>	<u>13,057,800</u>
Net Cash Provided by Operating Activities	<u>22,954,822</u>	<u>27,032,169</u>
 CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from Bond Refinancing	0	0
Proceeds from Disposition of Capital Assets	1,540	0
Contributed Capital From Others	280,866	840,186
Principal Payments on Long-Term Obligations	(2,970,000)	(3,680,000)
Interest Payments on Long-Term Obligations	(6,694,589)	(13,512,789)
Acquisition of Capital Assets	(14,002,983)	(13,230,594)
Loss on Reaquired Debt	0	0
Reimbursable Work Orders	(161,514)	51,430
Net Cash (Used) by Capital & Related Financing Activities	<u>(23,546,680)</u>	<u>(29,531,767)</u>
 CASH FLOWS FROM INVESTING ACTIVITIES		
Interest	2,599,478	4,052,061
Interest During Construction	360,404	449,195
(Increase)Decrease in Restricted Special Funds&Investments	(6,167,849)	2,551,611
Increase(Decrease in Liabilites Payable from Res. Special Funds	(20,074)	(110,338)
Cash Provided by Investing Activities	<u>(3,228,042)</u>	<u>6,942,529</u>
 Net Increase in Cash	(3,819,900)	4,442,931
Cash, January 1	<u>25,750,451</u>	<u>21,307,520</u>
 Cash, November 30, 1992	<u>21,930,551</u>	<u>25,750,451</u>

MUNICIPALITY OF ANCHORAGE  
WATER UTILITY FUND  
Balance Sheets  
November 30, 1992

	Balance 11/30/92	Audited Balance 12/31/91	Net Change Increase (Decrease)
<b>ASSETS</b>			
<b>WATER PLANT:</b>			
Plant in Service, at cost	\$ 373,144,718	\$ 366,961,839	\$ 6,182,879
Less Accumulated Depreciation	(82,213,748)	(75,137,201)	(7,076,547)
Net Plant in Service	290,930,970	291,824,638	(893,668)
Plant Acquisition Adjustment	908,173	941,366	(33,193)
Plant Held For Future Use	223,473	223,472	1
Construction in Progress	4,397,028	4,181,685	215,343
Total Water Plant	296,459,644	297,171,161	(711,517)
<b>RESTRICTED SPECIAL FUNDS, RECEIVABLES AND INVESTMENTS:</b>			
Equity in Construction Cash Pool	3,925,979	5,749,390	(1,823,411)
Water Assessment Receivable, Due After One Year	1,050,101	870,872	179,229
Grants Receivable	43,526	234,559	(191,033)
Revenue Bond Reserve Investments	4,540,777	4,809,975	(269,198)
Reserve For Future Debt Payment	2,825,000	2,826,000	(1,000)
Special Assessments Receivable	1,206,450	1,304,691	(98,241)
Accrued Interest	203,293	46,792	156,501
Total Restricted Special Funds Receivables and Investments	13,795,126	15,842,279	(2,047,153)
<b>CURRENT ASSETS:</b>			
Equity in General Cash Pool	9,312,300	5,932,789	3,379,511
Current Portion of Water Assessments Receivable	138,562	149,000	(10,438)
Accounts Receivable: Utility Customers, Less Estimated Uncollectibles of \$50,783 in 1992 and \$57,589 in 1991	1,653,766	1,544,603	109,163
Other	105,887	100,986	4,901
Accrued Interest	180,082	169,436	10,646
Inventory of Materials and Supplies at Cost	598,292	722,408	(124,116)
Unbilled Reimbursable Work Orders	137,959	277,693	(139,734)
Total Current Assets	12,126,848	8,896,915	3,229,933
<b>DEFERRED CHARGES AND OTHER ASSETS:</b>			
Non-Utility Property	3,398,300	3,398,300	0
Unamortized Debt Expense	1,903,159	2,007,150	(103,991)
Prepaid Debt Expense	7,155,061	7,108,754	46,307
Total Deferred Charges and Other Assets	12,456,520	12,514,204	(57,684)
<b>TOTAL ASSETS</b>	<b>\$ 334,838,138</b>	<b>\$ 334,424,559</b>	<b>\$ 413,579</b>

MUNICIPALITY OF ANCHORAGE  
WATER UTILITY FUND  
Balance Sheets  
November 30, 1992

	Balance 11/30/92	Audited Balance 12/31/91	Net Change Increase (Decrease)
<b>FUND EQUITY AND LIABILITIES</b>			
<b>FUND EQUITY:</b>			
Contributed Capital:			
Customers, Less Accumulated Amortization of \$36,977,682 in 1992 and \$35,295,822 in 1991	\$ 75,436,798	\$ 74,870,431	\$ 566,367
Grants, Less Accumulated Amortization of \$15,765,176 in 1992 and \$13,427,002 in 1991	128,842,804	128,500,991	341,813
Total Contributed Capital:	<u>204,279,602</u>	<u>203,371,422</u>	<u>908,180</u>
Retained earnings:			
Reserved for Revenue Bond Redemption	4,773,769	4,536,394	237,375
Reserved for Future Debt Payments	2,826,000	2,826,000	0
Unreserved:			
Designated for Construction	4,320,676	3,445,217	875,459
Undesignated	9,681,997	10,178,574	(496,577)
Total Retained earnings	<u>21,602,442</u>	<u>20,986,185</u>	<u>616,257</u>
Total Fund Equity	<u>225,882,044</u>	<u>224,357,607</u>	<u>1,524,437</u>
<b>LONG-TERM OBLIGATIONS (Less Amounts Due Within One Year)</b>			
Revenue Bonds	43,470,000	44,790,000	(1,320,000)
Less: Unamortized Discount	(567,143)	(615,906)	48,763
Net Revenue Bonds	<u>42,902,857</u>	<u>44,174,094</u>	<u>(1,271,237)</u>
Advance From Municipality of Anchorage:			
General Obligation Bonds	61,387,727	61,397,627	(9,900)
Less: Unamortized Discount	(2,828,945)	(2,945,310)	116,365
Net General Obligation Bonds	<u>58,558,782</u>	<u>58,452,317</u>	<u>106,465</u>
Assessment Bonds	1,348,481	1,446,489	(98,008)
Less: Unamortized Discount	(31,475)	(33,798)	2,323
Net Assessment Bonds	<u>1,317,006</u>	<u>1,412,691</u>	<u>(95,685)</u>
Total Long-Term Obligations	<u>102,778,645</u>	<u>104,039,102</u>	<u>(1,260,457)</u>
<b>CURRENT LIABILITIES (Payable From Current Assets):</b>			
Accounts Payable	60,918	342,173	(281,255)
Accrued Expenses	1,141,769	1,019,012	122,757
Accrued Interest	3,144,436	1,595,727	1,548,709
Customer Deposits	50,488	102,640	(52,152)
Prepaid Assessments	113,471	111,350	2,121
MUSA Payable	0	0	0
APUC Payable	13,604	0	13,604
Long-Term Obligations Maturing Within One Year	1,329,900	1,249,640	80,260
Total Current Liabilities	<u>5,854,586</u>	<u>4,420,542</u>	<u>1,434,044</u>
<b>CURRENT LIABILITIES (Payable from Restricted Special Funds) - Construction</b>			
Accounts and Retainage Payable	238,254	526,920	(288,666)
<b>DEFERRED CREDITS AND OTHER LIABILITIES</b>			
Unamortized Tax Credits	21,188	39,116	(17,928)
Advance Contributions in Aid of Construction	63,421	1,041,272	(977,851)
Total Deferred Credits	<u>84,609</u>	<u>1,080,388</u>	<u>(995,779)</u>
<b>TOTAL FUND EQUITY AND LIABILITIES</b>	<u>\$ 334,838,138</u>	<u>\$ 334,424,559</u>	<u>\$ 413,579</u>

MUNICIPALITY OF ANCHORAGE  
WATER UTILITY FUND  
Statements of Revenues and Expenses  
November 30, 1992

	Prior Year Actual 11/30/91	Current Year Actual 11/30/92	1992 Annual Budget	% Change to Prior Year	% of Month Budget	1992 Current Projected	Budget vs. Projected
<b>OPERATING REVENUES:</b>							
Residential	\$ 14,545,353	\$ 15,659,563	\$ 17,030,000	7.66%	91.95%	\$ 17,085,000	\$ 55,000
Commercial & Industrial	4,935,111	5,322,843	6,181,000	7.86%	86.12%	5,800,000	(381,000)
Public Fire Protection	1,940,263	2,057,000	2,244,000	6.02%	91.67%	2,244,000	0
Hydrants	133,135	112,736	46,000	-15.32%	245.08%	121,000	75,000
Miscellaneous Revenues	24,651	81,036	79,000	228.73%	102.58%	100,000	(1) 21,000
<b>TOTAL OPERATING REVENUE</b>	<b>21,578,513</b>	<b>23,233,178</b>	<b>25,580,000</b>	<b>7.67%</b>	<b>90.83%</b>	<b>25,350,000</b>	<b>(230,000)</b>
<b>OPERATING EXPENSES:</b>							
Source of Supply	1,823,320	1,973,090	2,097,399	8.21%	94.07%	2,154,000	56,601
Water Treatment	1,992,771	2,219,992	2,495,264	11.40%	88.97%	2,425,000	(70,264)
Transmission & Dist.	3,025,928	3,207,283	3,644,815	5.99%	88.00%	3,505,000	(139,815)
Customer Service	1,342,471	1,704,982	1,811,240	27.00%	94.13%	1,848,000	36,760
Administrative & General	3,258,525	3,365,123	4,200,237	3.27%	80.12%	4,033,000	(167,237)
Depreciation of Non - Contributed Plant	2,727,896	2,864,870	3,048,291	5.02%	93.98%	3,155,000	106,709
Depreciation of Contributed Plant	3,901,803	4,079,767	4,465,370	4.56%	91.36%	4,420,000	(45,370)
Municipal Utility Service Assessment	1,430,554	1,257,036	1,579,149	-12.13%	79.60%	1,371,000	(208,149)
<b>TOTAL OPERATING EXPENSE</b>	<b>19,503,268</b>	<b>20,672,143</b>	<b>23,341,765</b>	<b>5.99%</b>	<b>88.56%</b>	<b>22,911,000</b>	<b>(430,765)</b>
<b>OPERATING INCOME(LOSS)</b>	<b>\$ 2,075,245</b>	<b>\$ 2,561,035</b>	<b>\$ 2,238,235</b>	<b>23.41%</b>		<b>\$ 2,439,000</b>	<b>\$ 200,765</b>

(1) Miscellaneous revenue includes approximately \$10,000 per month from September to December for the newly implemented late payment fee and \$10,000 per month for November and December for the APUC regulatory charge. The latter \$10,000 per month is also included in operating expenses, ie - no income statement impact.

MUNICIPALITY OF ANCHORAGE  
WATER UTILITY FUND  
Statements of Revenues and Expenses  
November 30, 1992

	Prior Year Actual 11/30/91	Current Year Actual 11/30/92	1992 Annual Budget	% Change to Prior Year	% of Month Budget	1992 Current Projected	Budget vs. Projected
<b>NON-OPERATING REVENUES:</b>							
Rental Income	\$ 243,515	\$ 239,383	\$ 298,000	-1.70%	80.33%	\$ 298,000	\$ 0
Interest Income	1,268,599	1,024,485	950,881	-19.24%	107.74%	1,200,000	249,119
P & I Assessments	169,432	168,580	50,000	-0.50%	0.00%	175,000	125,000
Miscellaneous Income	18,869	17,928	0	-4.99%	0.00%	0	0
<b>TOTAL NON-OPERATING REVENUE</b>	<u>1,700,415</u>	<u>1,450,376</u>	<u>1,298,881</u>	<u>-14.70%</u>	<u>111.66%</u>	<u>1,673,000</u>	<u>\$ 374,119</u>
<b>NON-OPERATING EXPENSES:</b>							
Interest on Bonded Debt	6,778,333	6,966,447	7,354,631	2.78%	94.72%	7,588,608	(2) 233,977
Allowance for Construction	(198,575)	(90,525)	(171,000)	54.41%	52.94%	(113,000)	58,000
Amortization of Bond Discount	569,437	492,684	530,000	-13.48%	92.96%	530,000	0
Amortization of Bond Debt Exp.	21,703	106,315	110,000	389.86%	96.65%	113,000	3,000
<b>TOTAL NON-OPERATING EXPENSE</b>	<u>7,170,898</u>	<u>7,474,921</u>	<u>7,823,631</u>	<u>4.24%</u>	<u>95.54%</u>	<u>8,118,608</u>	<u>294,977</u>
<b>NET INCOME (LOSS) (Gaap Method)</b>	<u>(3,395,238)</u>	<u>(3,463,510)</u>	<u>(4,286,515)</u>	<u>-2.01%</u>	<u>80.80%</u>	<u>(4,006,608)</u>	<u>279,907</u>
Add: Depreciation of Contributed Plant	<u>3,901,803</u>	<u>4,079,767</u>	<u>4,465,370</u>	<u>4.56%</u>	<u>91.36%</u>	<u>4,420,000</u>	<u>(45,370)</u>
<b>NET INCOME (LOSS) (Regulatory Method)</b>	<u>\$ 506,565</u>	<u>\$ 616,257</u>	<u>\$ 178,855</u>	<u>-21.65%</u>		<u>\$ 413,392</u>	<u>\$ 234,537</u>

(2) Variance due to interest accrued on Special Assessment Bonds that was not included in the budget.

MUNICIPALITY OF ANCHORAGE  
WATER UTILITY FUND  
Statements of Cash Flows  
November 30, 1992

	<u>11/30/92</u>	<u>12/31/91</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating Income	\$ 2,561,035	\$ 1,992,379
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Depreciation	6,944,637	7,241,900
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(114,064)	280,785
Inventories	124,116	(56,948)
Prepaid Items and Deferred Charges	(233,146)	225,384
Accounts Payable	(267,651)	(318,084)
Accrued Expenses	122,757	62,847
Customer Deposits	(52,152)	26,663
Total Adjustments	<u>6,524,497</u>	<u>7,462,547</u>
Net Cash Provided by Operating Activities	<u>9,085,532</u>	<u>9,454,926</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>		
Other Income - Rental & Other	338,347	286,134
Proceeds from Issuance of Long Term Obligations	<u>(57,983)</u>	<u>0</u>
Net Cash Provided by Non-Capital Financing Activities	280,364	286,134
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Proceeds from Disposition of Capital Assets	4,864	10,448
Contributions From Others	526,606	1,440,505
Contributions From Other Governments	2,079,202	6,456,323
Principal Payments on Long Term Obligations	(1,249,640)	(1,179,119)
Interest Payment on Long Term Obligations	(5,327,213)	(7,250,075)
Acquisition of Capital Assets	(5,279,465)	(11,043,669)
(Increase) Decrease in Reimbursable Work Orders	<u>139,734</u>	<u>(121,995)</u>
Net Cash Used by Capital and Related Financing Activities	(9,105,912)	(11,687,582)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest	1,025,918	1,452,233
(Increase) Decrease in Restricted Funds, Receivables and Investments	<u>2,093,609</u>	<u>(950,002)</u>
Net Cash Provided by Investing Activities	<u>3,119,527</u>	<u>502,231</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	<u>3,379,511</u>	<u>(1,444,291)</u>
Cash, January 1	<u>5,932,789</u>	<u>7,377,080</u>
Cash, End of Period	<u><u>9,312,300</u></u>	<u><u>5,932,789</u></u>
<b>NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES</b>		
Exchange of Assets for Future Service	\$ (35,893)	\$ 0
Capital Assets not Involving Cash Outlay	<u>0</u>	<u>423,496</u>
Total Non-Cash Investing, Capital and Financing Activities	<u><u>\$ (35,893)</u></u>	<u><u>\$ 423,496</u></u>

## MUNICIPALITY OF ANCHORAGE

## WASTEWATER UTILITY FUND

## Balance Sheets

November 30, 1992

	Balance 11/30/92	Audited Balance 12/31/91	Net Change Increase (Decrease)
<b>ASSETS</b>			
<b>WASTEWATER PLANT:</b>			
Plant in Service, at Cost	\$ 333,917,669	\$ 325,599,825	\$ 8,317,844
Less Accumulated Depreciation	(81,564,819)	(74,962,703)	(6,602,116)
Net Plant in Service	252,352,850	250,637,122	1,715,728
Intangible Plant	1,013,159	1,081,427	(68,268)
Plant Acquisition Adjustment	340,224	376,435	(36,211)
Construction Work in Progress	1,529,709	5,982,795	(4,453,086)
Total Wastewater Plant	255,235,942	258,077,779	(2,841,837)
<b>RESTRICTED SPECIAL FUNDS, RECEIVABLES AND INVESTMENTS:</b>			
Equity in Construction Cash Pool	(777,571) (1)	1,025,606	(1,803,177)
Assessments Receivable, Due After One year	4,241,696	4,405,594	(163,898)
Grants Receivable	0	5,911	(5,911)
Special Assessment Receivable	75,409	77,253	(1,844)
State Loan Receivable	0	0	0
Total Restricted Special Funds, Receivables and Investments	3,539,534	5,514,364	(1,974,830)
<b>CURRENT ASSETS:</b>			
Equity in General Cash Pool	7,760,440	7,950,880	(190,440)
Investments in General Cash Pool	0	1,447,163	(1,447,163)
Current Portion of Assessments Receivable	948,127	1,062,106	(113,979)
Accounts Receivable:			
Utility Customers, Less Estimated Uncollectibles of \$46,827 in 1992 and \$63,538 in 1991	1,539,431	1,411,618	127,813
Other	566,851	380,187	186,664
Accrued Interest	333,390	578,350	(244,960)
Inventory of Materials and Supplies at Average Cost	43,230	44,729	(1,499)
Unbilled Reimbursable Work Orders	182,919	85,199	97,720
Total Current Assets	11,374,388	12,960,232	(1,585,844)
<b>DEFERRED CHARGES AND OTHER ASSETS:</b>			
Non-Utility Property Less Accumulated Amortization of \$174,435 in 1992 and \$166,554 in 1991	74,224	82,104	(7,880)
Unamortized Debt Expense	3,325,631	3,702,617	(376,986)
Other	307,406	555,278	(247,872)
Total Deferred Charges and Other Assets	3,707,261	4,339,999	(632,738)
<b>TOTAL ASSETS</b>	<b>\$ 273,857,124</b>	<b>\$ 280,892,374</b>	<b>\$ (7,035,250)</b>

(1) The deficit balance which exists in the Construction Cash Pool reflects AMU's authorized borrowing from the Municipality of Anchorage General Cash Pool.

## MUNICIPALITY OF ANCHORAGE

## WASTEWATER UTILITY FUND

## Balance Sheets

November 30, 1992

	Balance 11/30/92	Audited Balance 12/31/91	Net Change Increase (Decrease)
FUND EQUITY AND LIABILITIES			
FUND EQUITY:			
Contributed Capital:			
Municipality	\$ 6,682,486	\$ 6,682,486	\$ 0
Customers, Less Accumulated Amortization of \$25,680,213 in 1992 and \$23,933,737 in 1991	80,154,307	79,571,489	582,818
Grants, Less Accumulated Amortization of \$22,941,733 in 1992 and \$20,144,796 in 1991	105,336,555	105,983,007	(646,452)
Total Contributed Capital	192,173,348	192,236,982	(63,634)
Retained Earnings			
Designated for Construction	2,005,345	2,531,781	(526,436)
Undesignated	1,432,791	66,410	1,366,381
Total Retained Earnings	3,438,136	2,598,191	839,945
Total Fund Equity	195,611,484	194,835,173	776,311
LONG-TERM OBLIGATIONS (Less Amounts Due Within One Year)			
Advance from Municipality of Anchorage:			
Special Assessment Bonds Payable	76,519	78,959	(2,440)
Long Term Loan Federal	2,775,431	2,775,431	0
General Obligation Bonds	68,960,000	72,210,000	(3,250,000)
Less: Unamortized Discount	(855,410)	(961,045)	105,635
Total Long-Term Obligations	70,956,540	74,103,345	(3,146,805)
CURRENT LIABILITIES (Payable from Current Assets):			
Accounts Payable	209,661	261,387	(51,726)
Accrued Expenses	1,125,469	1,019,012	106,457
Accrued Interest	2,155,336	2,002,508	152,828
Customer Deposits	106,713	115,705	(8,992)
Musa Payable	0	0	0
APUC Payable	11,591	0	11,591
Prepaid Assessments	113,325	143,420	(30,095)
Long-Term Obligations Maturing Within One Year	3,455,000	4,239,862	(784,862)
Total Current Liabilities (Payable from Current Assets)	7,177,095	7,781,894	(604,799)
CURRENT LIABILITIES (Payable from Restricted Special Funds)			
Construction Accounts and Retainage Payable	62,309	592,641	(530,332)
Accounts Payable	10	3,492,283	(3,492,273)
Total Current Liabilities (Payable from Restricted Special Funds)	62,319	4,084,924	(4,022,605)
DEFERRED CREDITS AND OTHER LIABILITIES:			
Unamortized Gain on Refunding	49,686	87,038	(37,352)
TOTAL FUND EQUITY AND LIABILITIES	\$ 273,857,124	\$ 280,892,374	\$ (7,035,250)

MUNICIPALITY OF ANCHORAGE  
WASTEWATER UTILITY FUND  
Statements of Revenues and Expenses  
November 1992

	Prior Year Actual 11/30/91	Current Year Actual 11/30/92	1992 Annual Budget	% Change to Prior Year	% of budget	1992 Current Projected	Budget vs. Projected
<b>OPERATING REVENUE:</b>							
Residential	\$ 13,618,999	\$ 14,525,271	\$ 15,608,000	6.65%	93.06%	\$ 15,850,000	\$ 242,000
Commercial and Industrial	3,730,297	4,191,206	4,584,000	12.36%	91.43%	4,550,000	(34,000)
Public Authorities	1,045,648	838,866	998,000	-19.78%	84.05%	550,000 (1)	(448,000)
Miscellaneous Revenue	47,976	103,102	39,000	114.90%	264.36%	100,000 (2)	61,000
<b>TOTAL OPERATING REVENUE</b>	<b>18,442,920</b>	<b>19,658,445</b>	<b>21,229,000</b>	<b>6.59%</b>	<b>92.60%</b>	<b>21,050,000</b>	<b>(179,000)</b>
<b>OPERATING EXPENSES:</b>							
Collection Systems	2,240,315	2,370,957	2,825,350	5.83%	83.92%	2,626,000	(199,350)
Treatment Plant	4,527,431	4,549,840	5,199,616	0.49%	87.50%	5,075,000	(124,616)
Customer Service	1,191,486	1,589,588	1,597,044	33.41%	99.53%	1,600,000	2,956
Admin. & General	3,358,202	3,319,469	4,097,069	-1.15%	81.02%	4,043,000	(54,069)
Depreciation of Non-Contributed Plant	2,210,777	2,313,893	2,665,673	4.66%	86.80%	2,515,000	(150,673)
Depreciation of Contributed Plant	3,838,858	4,543,413	4,368,549	18.35%	104.00%	4,925,000	556,451
MUSA	944,719	1,008,929	1,255,723	6.80%	80.35%	1,101,000	(154,723)
<b>TOTAL OPERATING EXPENSES</b>	<b>18,311,788</b>	<b>19,696,089</b>	<b>22,009,024</b>	<b>7.56%</b>	<b>89.49%</b>	<b>21,885,000</b>	<b>(124,024)</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ 131,132</b>	<b>\$ (37,644)</b>	<b>\$ (780,024)</b>			<b>\$ (835,000)</b>	<b>\$ (54,976)</b>

(1) Current projected Public Authority revenue is based on the contract rates. The current tariff rates for Ft. Richardson and Elmendorf yields projected revenue in excess of current contracts in the amount of \$262,027 and \$115,047, respectively. A potential Ft. Richardson refund liability exists in the amount of \$225,654 for the years 1989 through 1991. The difference between contract rates and tariffed rates is being carried as a balance sheet account, "deferred revenue."

(2) Projected miscellaneous revenue includes approximately \$10,000 per month from September to December for the newly implemented late payment fee and \$10,000 per month for November and December for the APUC regulatory charge. The latter \$10,000 per month is also included in operating expenses, ie - no income statement impact.

MUNICIPALITY OF ANCHORAGE  
WASTEWATER UTILITY FUND  
Statements of Revenues and Expenses  
November 1992

	Prior Year Actual 11/30/91	Current Year Actual 11/30/92	1992 Annual Budget	% Change to Prior Year	% of budget	1992 Current Projected	Budget vs. Projected
<b>NON-OPERATING REVENUE:</b>							
P & I Assessments	\$ 325,934	\$ 295,556	\$ 365,000	-9.32%	80.97%	\$ 320,000	\$ (45,000)
Interest Income	1,049,956	355,788	677,880	-66.11%	52.49%	415,000	(262,880)
Non-Operating Rental	804,031	955,989	886,000	18.90%	107.90%	1,043,000	157,000
Misc. Non-Operating Revenue	4,029	727	0	-81.96%	0.00%	1,000	1,000
<b>TOTAL NON-OPERATING REVENUE</b>	<b>2,183,950</b>	<b>1,608,060</b>	<b>1,928,880</b>	<b>-26.37%</b>	<b>83.37%</b>	<b>1,779,000</b>	<b>(149,880)</b>
<b>NON-OPERATING EXPENSE:</b>							
Int. on Long - Term Debt	259,123	131,696	421,549	-49.18%	31.24%	129,000	(292,549)
Interest on Bonded Debt	5,103,461	4,791,116	5,278,369	-6.12%	90.77%	5,227,000	(51,369)
Allowance for Funds used During Construction	(675,646)	(104,585)	(510,000)	-84.52%	20.51%	(125,000)	385,000
Amort. of (Prem.) / Disc.	68,494	105,451	(150,000)	53.96%	-70.30%	115,000	265,000
Amort. of Bond Sale Expense	210,718	350,206	470,000	66.20%	74.51%	378,000	(92,000)
<b>TOTAL NON-OPERATING EXPENSE</b>	<b>4,966,150</b>	<b>5,273,884</b>	<b>5,509,918</b>	<b>6.20%</b>	<b>95.72%</b>	<b>5,724,000</b>	<b>214,082</b>
<b>NET INCOME (LOSS) (GAAP METHOD)</b>	<b>(2,651,067)</b>	<b>(3,703,468)</b>	<b>(4,361,062)</b>	<b>39.70%</b>	<b>84.92%</b>	<b>(4,780,000)</b>	<b>(418,938)</b>
Add: Depreciation of Contributed Plant	3,838,858	4,543,413	4,368,549	18.35%	104.00%	4,925,000	556,451
<b>NET INCOME (LOSS) (REGULATORY METHOD)</b>	<b>\$ 1,187,791</b>	<b>\$ 839,945</b>	<b>\$ 7,487</b>	<b>-29.29%</b>		<b>\$ 145,000</b>	<b>\$ 137,513</b>

MUNICIPALITY OF ANCHORAGE  
WASTEWATER UTILITY FUND  
Statements of Cash Flows  
November 30, 1992

	<u>11/30/92</u>	<u>12/31/91</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating Income (Loss)	\$ (37,644)	\$ (530,409)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Depreciation	6,857,306	6,569,453
Changes in Assets and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable	(314,477)	(63,082)
Inventories	1,499	(6,053)
Prepaid Items and Deferred Charges	247,872	270,099
Accounts Payable	(40,135)	127,889
Accrued Expenses	106,456	62,847
Customer Deposits	(8,992)	19,087
Total Adjustments	<u>6,849,529</u>	<u>6,980,240</u>
Net Cash Provided by Operating Activities	<u>6,811,885</u>	<u>6,449,831</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>		
Other Income - Rental Revenue	956,716	879,377
Proceeds from Issuance of Long Term Obligations	<u>(6,942)</u>	<u>9,484,650</u>
Net Cash Provided by Non-Capital Financing Activities	<u>949,774</u>	<u>10,364,027</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Proceeds from Disposition of Fixed Assets	0	0
Contributions From Others	1,323,001	1,031,779
Contributions From Other Governments	2,156,396	6,085,383
Principal Payments on Long Term Obligations	(4,037,302)	(14,838,170)
Interest Payment on Long Term Obligations	(4,665,399)	(4,972,229)
Acquisition of Capital Assets	(6,777,719)	(9,621,915)
(Increase) Decrease in Reimbursable Work Orders	(97,720)	129,654
Net Cash Used By Capital and Related Financing Activities	<u>(12,098,743)</u>	<u>(22,185,498)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest	896,304	1,837,114
Decrease in Restricted Funds, Receivables and Investments	<u>3,250,340</u>	<u>6,160,644</u>
Net Cash Provided By Investing Activities	<u>4,146,644</u>	<u>7,997,758</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	<u>(190,440)</u>	<u>2,626,118</u>
Cash January 1	7,950,880	5,324,762
<b>CASH, END OF PERIOD</b>	<u>\$ 7,760,440</u>	<u>\$ 7,950,880</u>
<b>NON-CASH CAPITAL AND FINANCING ACTIVITIES</b>		
Capital Assets not Involving Cash Outlay	<u>\$ 0</u>	<u>\$ 1,760,190</u>