

STATE OF ALASKA
 Financial Trends - Fund Balances, Governmental Funds
 Last Ten Fiscal Years
 (Stated in Thousands)

SCHEDULE A-4

| | 2011 | 2010 | 2009 | 2008 |
|---|----------------------|----------------------|----------------------|----------------------|
| General Fund (Per GASB 54)^a | | | | |
| Nonspendable | \$ 146,525 | \$ 229,199 | | |
| Restricted | 134,863 | 119,379 | | |
| Committed | 4,448,973 | 4,782,302 | | |
| Assigned | - | - | | |
| Unassigned | 13,051,711 | 10,405,256 | | |
| General Fund (Prior GASB 54)^a | | | | |
| Reserved ^b | - | - | \$ 1,101,357 | \$ 898,734 |
| Unreserved | - | - | 13,222,879 | 13,717,732 |
| Total General Fund | <u>\$ 17,782,072</u> | <u>\$ 15,536,136</u> | <u>\$ 14,324,236</u> | <u>\$ 14,616,466</u> |
| All Other Governmental Funds (Per GASB 54)^a | | | | |
| Nonspendable | \$ 38,261,469 | \$ 32,408,388 | | |
| Restricted | 406,063 | 286,528 | | |
| Committed | 817,352 | 418,643 | | |
| Assigned | 2,307,820 | 1,209,837 | | |
| Unassigned | - | - | | |
| All Other Governmental Funds (Prior GASB 54)^a | | | | |
| Reserved ^c | - | - | \$ 29,983,196 | \$ 31,388,842 |
| Unreserved, reported in: | | | | |
| Permanent funds | - | - | 426,318 | 4,984,371 |
| Special revenue funds | - | - | 420,993 | 397,895 |
| Capital projects funds | - | - | 207,550 | 113,515 |
| Total All Other Governmental Funds | <u>\$ 41,792,704</u> | <u>\$ 34,323,396</u> | <u>\$ 31,038,057</u> | <u>\$ 36,884,623</u> |

NOTES:

This schedule is presented on the modified accrual basis of accounting.

In 2002, funds were reclassified in conjunction with implementing GASB Statement No. 34.

In 2010, funds were reclassified in conjunction with implementing GASB Statement No. 54.

^a Prior to 2010 and the implementation of GASB statement No. 54, fund balances were classified as Reserved or Unreserved.

Under GASB statement No. 54, fund balances are classified as Nonspendable, Reserved, Committed, Assigned, or Unassigned.

^b The majority of the amount reported as reserved for the General Fund from 2002 through 2007 represents the Constitutional Budget Reserve Fund. Further discussion of this fund is included in the Notes to the Basic Financial Statements. Beginning 2008 the majority represents reserved for encumbrances within the General Fund.

^c The majority of the amount reported as reserved for all other governmental funds since 2002 represents the Alaska Permanent Fund. Further discussion of this fund is included in Management's Discussion and Analysis.

SCHEDULE A-4

| 2007 | 2006 | 2005 | 2004 | 2003 | 2002 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ 5,388,823 | \$ 5,447,085 | \$ 5,367,346 | \$ 5,369,520 | \$ 5,400,958 | \$ 4,819,136 |
| 2,249,074 | (123,785) | (1,297,611) | (1,929,657) | (1,850,881) | (701,741) |
| <u>\$ 7,637,897</u> | <u>\$ 5,323,300</u> | <u>\$ 4,069,735</u> | <u>\$ 3,439,863</u> | <u>\$ 3,550,077</u> | <u>\$ 4,117,395</u> |
| | | | | | |
| \$ 34,155,999 | \$ 30,788,066 | \$ 29,015,791 | \$ 27,068,135 | \$ 24,464,472 | \$ 22,191,935 |
| 4,144,850 | 2,594,854 | 1,449,370 | 869,711 | 114,139 | 1,658,082 |
| 381,225 | 51,662 | 75,991 | 47,841 | 78,987 | 46,919 |
| 116,074 | 140,606 | 126,963 | 227,982 | 438,606 | - |
| <u>\$ 38,798,148</u> | <u>\$ 33,575,188</u> | <u>\$ 30,668,115</u> | <u>\$ 28,213,669</u> | <u>\$ 25,096,204</u> | <u>\$ 23,896,936</u> |