

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

SCHEDULE A-4

	2014	2013	2012	2011
General Fund (Per GASB 54)^a				
Nonspendable	\$ 219,953	\$ 108,524	\$ 165,504	\$ 146,525
Restricted	58,953	77,042	105,472	134,863
Committed	6,577,052	5,997,573	5,339,354	4,448,973
Assigned	-	-	-	-
Unassigned	15,685,658	16,440,266	15,953,852	13,051,711
General Fund (Prior GASB 54)^a				
Reserved ^b	-	-	-	-
Unreserved	-	-	-	-
Total General Fund	<u>\$ 22,541,616</u>	<u>\$ 22,623,405</u>	<u>\$ 21,564,182</u>	<u>\$ 17,782,072</u>
All Other Governmental Funds (Per GASB 54)^a				
Nonspendable	\$ 45,563,618	\$ 41,299,265	\$ 38,713,004	\$ 38,261,469
Restricted	172,275	425,573	289,667	406,063
Committed	129,391	598,440	615,614	817,352
Assigned	6,211,325	4,053,792	2,080,582	2,307,820
Unassigned	(18,377)	-	-	-
All Other Governmental Funds (Prior GASB 54)^a				
Reserved ^c	-	-	-	-
Unreserved, reported in:				
Permanent funds	-	-	-	-
Special revenue funds	-	-	-	-
Capital projects funds	-	-	-	-
Total All Other Governmental Funds	<u>\$ 52,058,232</u>	<u>\$ 46,377,070</u>	<u>\$ 41,698,867</u>	<u>\$ 41,792,704</u>

NOTES:

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

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 2005 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

	2010	2009	2008	2007	2006	2005
\$	229,199					
	119,379					
	4,782,302					
	-					
	10,405,256					
	-	\$ 1,101,357	\$ 898,734	\$ 5,388,823	\$ 5,447,085	\$ 5,367,346
	-	13,222,879	13,717,732	2,249,074	(123,785)	(1,297,611)
\$	<u>15,536,136</u>	<u>\$ 14,324,236</u>	<u>\$ 14,616,466</u>	<u>\$ 7,637,897</u>	<u>\$ 5,323,300</u>	<u>\$ 4,069,735</u>
\$	32,408,388					
	286,528					
	418,643					
	1,209,837					
	-					
	-	\$ 29,983,196	\$ 31,388,842	\$ 34,155,999	\$ 30,788,066	\$ 29,015,791
	-	426,318	4,984,371	4,144,850	2,594,854	1,449,370
	-	420,993	397,895	381,225	51,662	75,991
	-	207,550	113,515	116,074	140,606	126,963
\$	<u>34,323,396</u>	<u>\$ 31,038,057</u>	<u>\$ 36,884,623</u>	<u>\$ 38,798,148</u>	<u>\$ 33,575,188</u>	<u>\$ 30,668,115</u>