

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

**SCHEDULE A-5**

	2014	2013	2012	2011
<b>Revenues</b>				
Taxes	\$ 2,973,848	\$ 4,787,355	\$ 7,186,196	\$ 5,381,479
Licenses and Permits	154,991	147,790	148,058	147,331
Charges for Services	184,657	194,058	197,276	179,554
Fines and Forfeitures	17,017	30,615	13,732	11,867
Rents and Royalties	2,563,426	2,807,255	2,996,900	2,779,564
Premiums and Contributions	24,741	25,949	23,363	28,790
Interest and Investment Income	8,299,902	5,248,270	344,378	8,139,303
Federal Grants in Aid	2,459,581	2,434,288	2,500,941	2,442,957
Payments in from Component Units	22,578	31,336	39,463	42,866
Other Revenues	61,190	101,707	66,759	53,920
Total Revenues	<u>16,761,931</u>	<u>15,808,623</u>	<u>13,517,066</u>	<u>19,207,631</u>
<b>Expenditures</b>				
General Government	555,498	588,288	491,697	481,434
Alaska Permanent Fund Dividend <sup>b</sup>	570,590	562,621	757,576	817,894
Education	2,118,884	2,081,438	1,899,380	1,835,425
University	594,777	568,805	491,857	449,248
Health and Human Services	2,599,796	2,741,002	2,573,858	2,427,974
Law and Justice	294,064	271,633	278,809	238,083
Public Protection	801,663	736,133	734,059	784,268
Natural Resources	401,217	399,938	384,167	379,151
Development	1,122,243	707,665	595,362	893,417
Transportation	1,520,690	1,277,201	1,146,767	1,103,655
Intergovernmental Revenue Sharing	263,408	288,281	254,525	189,796
Debt Service:				
Principal	84,365	97,959	134,825	47,229
Interest and Other Charges	69,208	64,891	77,816	44,201
Existing Monies to Bond Escrow Agent	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>10,996,403</u>	<u>10,385,855</u>	<u>9,820,698</u>	<u>9,691,775</u>
Excess (Deficiency) of Revenues Over Expenditures	5,765,528	5,422,768	3,696,368	9,515,856
<b>Other Financing Sources (Uses)</b>				
Bonds Issued	-	-	-	200,000
Refunding Bonds Issued <sup>a</sup>	-	312,125	204,390	-
Bond Issue Premium	-	36,338	33,007	1,837
Other Debt Proceeds	-	-	-	-
Refunding Bond Issue Premium <sup>a</sup>	-	-	-	-
Bond Discount	-	-	-	-
Payment to Refunded Bond Escrow Agent <sup>a</sup>	-	-	(237,509)	-
Capital Leases	13,842	5,279	10,277	8,212
Transfers In from Other Funds	1,387,386	716,027	1,324,843	1,277,441
Transfers (Out to) Other Funds	(1,404,040)	(754,907)	(1,343,103)	(1,288,102)
Total Other Financing Sources and Uses	<u>(2,812)</u>	<u>314,862</u>	<u>(8,095)</u>	<u>199,388</u>
Prior Period Adjustments and Restatements	(163,343)	-	-	-
Changes in Accounting Principles	-	-	-	-
Net Change in Fund Balances	<u>\$ 5,599,373</u>	<u>\$ 5,737,630</u>	<u>\$ 3,688,273</u>	<u>\$ 9,715,244</u>
Debt Service as a Percentage of Noncapital Expenditures <sup>c</sup>	1.43%	1.60%	2.18%	0.96%

**NOTES:**

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

<sup>a</sup> In 2005 new certificates of participation were issued to refund existing certificates of participation debt.

<sup>b</sup> In 2009 the Alaska Permanent Fund Dividend expenses includes a one time energy rebate in the amount of \$738,767 (in thousands) that was paid to Alaska citizens to offset the cost of energy.

<sup>c</sup> In 2012 evaluation of GASB-44 caused a restatement of the debt service expenditures as a percentage of noncapital expenditures from 2005 through current year. The use of capital outlay stated on the governmentwide statement of activities is used to adjust the total expenditures.

SCHEDULE A-5

	2010	2009	2008	2007	2006	2005
\$	3,602,345	\$ 4,334,450	\$ 8,282,074	\$ 3,462,462	\$ 2,361,263	\$ 1,764,465
	144,160	146,460	150,207	142,204	129,604	122,888
	164,400	176,310	179,213	180,695	159,410	152,992
	14,745	14,306	18,673	32,367	10,441	11,030
	2,259,999	2,237,219	3,354,696	2,162,495	2,418,169	1,957,615
	21,782	28,806	17,520	16,369	17,906	17,153
	4,575,828	(6,480,492)	(913,571)	6,023,532	3,339,127	2,874,284
	2,422,985	2,119,109	1,925,558	2,021,414	1,997,567	1,951,921
	40,538	26,392	115,635	400,382	104,555	121,312
	32,530	61,092	43,908	31,349	74,163	30,957
	<u>13,279,312</u>	<u>2,663,652</u>	<u>13,173,913</u>	<u>14,473,269</u>	<u>10,612,205</u>	<u>9,004,617</u>
	437,178	740,621	596,754	346,530	294,151	261,596
	817,162	2,015,974	990,379	658,294	505,093	552,232
	1,705,340	1,658,971	1,716,876	1,359,413	1,227,523	1,136,016
	402,867	409,890	382,459	320,238	272,193	244,917
	2,251,631	2,064,656	1,881,458	1,819,084	1,794,439	1,748,751
	303,662	202,860	209,031	179,851	171,185	141,890
	715,945	620,975	577,377	553,412	527,332	525,855
	391,318	339,496	301,660	297,410	259,087	236,146
	330,074	387,633	251,051	429,894	477,945	128,257
	1,174,671	1,111,105	1,036,352	988,857	894,571	804,546
	177,804	231,364	128,564	61,925	59,477	43,081
	43,210	48,414	45,870	39,110	39,965	39,570
	45,110	41,914	46,546	42,253	38,429	38,989
	-	-	-	27,009	-	-
	-	524	-	-	-	-
	<u>8,795,972</u>	<u>9,874,397</u>	<u>8,164,377</u>	<u>7,123,280</u>	<u>6,561,390</u>	<u>5,901,846</u>
	4,483,340	(7,210,745)	5,009,536	7,349,989	4,050,815	3,102,771
	-	165,000	-	218,938	92,060	-
	-	-	-	193,050	-	25,725
	-	8,611	-	-	856	-
	-	-	-	(193,050)	1,957	-
	-	-	-	-	-	1,251
	-	-	-	(11,180)	-	-
	-	-	-	-	-	(26,858)
	20,603	271,901	59,651	4,241	8,628	10,751
	924,015	937,064	1,479,573	1,338,871	807,093	604,541
	(930,719)	(961,402)	(1,483,716)	(1,363,302)	(801,164)	(615,931)
	<u>13,899</u>	<u>421,174</u>	<u>55,508</u>	<u>187,568</u>	<u>109,430</u>	<u>(521)</u>
	-	(2,186)	-	-	393	(17,932)
	-	652,961	-	-	-	-
\$	<u>4,497,239</u>	<u>(6,138,796)</u>	<u>5,065,044</u>	<u>7,537,557</u>	<u>4,160,638</u>	<u>3,084,318</u>
	1.02%	0.96%	1.15%	1.57%	1.23%	1.53%