

## NOTES TO THE FINANCIAL STATEMENTS

## NOTE 10: FUND BALANCE RESERVES

**Reserved Fund Balance.** The State's reserved fund balances represent those portions of the fund balances that are either (a) externally restricted for a specific use, (b) not available for appropriation or expenditure because the underlying asset is not an available financial resource for current appropriation or expenditure, or (c) for encumbrances, which represent commitments related to unperformed contracts for services and undelivered goods. The reserved fund balances at June 30, 2009, are (dollars in thousands):

	<b>Governmental Funds</b>				<i>Total Governmental Funds</i>
	<i>General Fund</i>	<i>Highway Fund</i>	<i>Highway Trust Fund</i>	<i>Other Governmental Funds</i>	
Specific encumbrances.....	\$ 41,839	\$ 7,267	\$ —	\$ —	\$ 49,106
Inventories.....	69,596	81,631	—	41,356	192,583
Permanent investments.....	—	—	—	75,992	75,992
Notes receivable.....	22,828	1,030	88	311,220	335,166
Compensated absences charged to federal projects.....	—	55,097	—	—	55,097
Capital projects commitments.....	—	—	—	285,537	285,537
Transportation improvement projects..	—	31,896	—	—	31,896
Advance to component unit.....	—	—	14,974	21,742	36,716
Loan and grant commitments.....	—	2,595	—	280,757	283,352
General government.....	11,835	—	—	—	11,835
Higher education.....	2,591	—	—	—	2,591
Health and human services.....	11,607	—	—	—	11,607
Economic development.....	14,057	—	—	—	14,057
Environment and natural resources.....	360	—	—	—	360
Public safety, corrections and regulation.....	14,575	—	—	—	14,575
Total reserved fund balance.....	<u>\$ 189,288</u>	<u>\$ 179,516</u>	<u>\$ 15,062</u>	<u>\$ 1,016,604</u>	<u>\$ 1,400,470</u>