

**Michigan**

**FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS**

(In Thousands)

(Modified Accrual Basis of Accounting)

	1998	1999	2000	2001
General Fund				
Reserved	\$ 1,210,198	\$ 1,575,960	\$ 1,889,523	\$ 1,880,452
Unreserved	55,172	-	211,810	28,072
Total general fund	<u>\$ 1,265,370</u>	<u>\$ 1,575,960</u>	<u>\$ 2,101,333</u>	<u>\$ 1,908,525</u>
All Other Governmental Funds				
Reserved	\$ 1,141,022	\$ 1,014,183	\$ 1,396,417	\$ 1,393,523
Unreserved, reported in:				
Special revenue funds	1,561,102	2,112,480	2,358,165	2,462,033
Debt service funds	283,737	246,973	291,822	318,721
Capital projects funds	(154,903)	(265,559)	(513,593)	(287,958)
Permanent funds	-	-	-	41,082
Total all other governmental funds	<u>\$ 2,830,958</u>	<u>\$ 3,108,077</u>	<u>\$ 3,532,811</u>	<u>\$ 3,927,400</u>
Reconciliation of governmental fund balances				
Beginning fund balances	\$ 3,334,293	\$ 4,096,329	\$ 4,684,037	\$ 5,634,144
Restatement of beginning fund balances	(150,194)	21,911	-	369,229
Beginning fund balances - restated	3,184,099	4,118,239	4,684,037	6,003,373
Excess of revenues and other sources over (under) expenditures and other uses	912,230	565,798	950,107	(167,449)
Ending fund balances	<u>\$ 4,096,329</u>	<u>\$ 4,684,037</u>	<u>\$ 5,634,144</u>	<u>\$ 5,835,924</u>

**Michigan**

**FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS**

(In Thousands)

(Modified Accrual Basis of Accounting)

	<u>2002</u>	<u>2003</u>	<u>2004</u>
General Fund			
Reserved	\$ 1,662,579	\$ 1,136,802	\$ 1,169,819
Unreserved	114,500	173,956	-
Total general fund	<u>\$ 1,777,079</u>	<u>\$ 1,310,758</u>	<u>\$ 1,169,819</u>
All Other Governmental Funds			
Reserved	\$ 1,441,759	\$ 1,445,064	\$ 1,665,549
Unreserved, reported in:			
Special revenue funds	968,700	571,164	537,917
Debt service funds	406,903	369,313	365,841
Capital projects funds	(158,776)	(436,623)	(451,060)
Permanent funds	40,459	34,719	42,778
Total all other governmental funds	<u>\$ 2,699,045</u>	<u>\$ 1,983,637</u>	<u>\$ 2,161,025</u>
Reconciliation of governmental fund balances			
Beginning fund balances	\$ 5,835,924	\$ 4,476,125	\$ 3,294,395
Restatement of beginning fund balances	-	(255,500)	-
Beginning fund balances - restated	5,835,924	4,220,625	3,294,395
Excess of revenues and other sources over (under) expenditures and other uses	<u>(1,359,800)</u>	<u>(926,230)</u>	<u>36,449</u>
Ending fund balances	<u>\$ 4,476,125</u>	<u>\$ 3,294,395</u>	<u>\$ 3,330,844</u>

**Michigan**

**FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS**

(In Thousands)

(Modified Accrual Basis of Accounting)

	<u>2005</u>	<u>2006</u>	<u>2007</u>
General Fund			
Reserved	\$ 1,232,856	\$ 1,066,757	\$ 722,948
Unreserved	220,537	2,482	259,080
Total general fund	<u>\$ 1,453,393</u>	<u>\$ 1,069,240</u>	<u>\$ 982,028</u>
All Other Governmental Funds			
Reserved	\$ 1,759,462	\$ 1,657,248	\$ 1,945,448
Unreserved, reported in:			
Special revenue funds	303,226	868,138	838,167
Debt service funds	194,586	189,851	208,868
Capital projects funds	(349,643)	(87,918)	(239,869)
Permanent funds	43,259	43,791	41,361
Total all other governmental funds	<u>\$ 1,950,891</u>	<u>\$ 2,671,111</u>	<u>\$ 2,793,975</u>
Reconciliation of governmental fund balances			
Beginning fund balances	\$ 3,330,844	\$ 3,404,284	\$ 3,740,351
Restatement of beginning fund balances	-	-	-
Beginning fund balances - restated	3,330,844	3,404,284	3,740,351
Excess of revenues and other sources over (under) expenditures and other uses	73,440	336,067	35,653
Ending fund balances	<u>\$ 3,404,284</u>	<u>\$ 3,740,351</u>	<u>\$ 3,776,004</u>