

GENERAL FUND  
COMPARATIVE BALANCE SHEETS  
DECEMBER 31, 2005 AND 2004  
(IN THOUSANDS)

	<u>2005</u>	<u>2004</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 124,658	\$ 97,003
Taxes receivable – delinquent	6,158	6,165
Accounts receivable	66,081	61,956
Estimated uncollectible accounts receivable	(59,007)	(54,528)
Interest receivable	9,470	10,110
Due from other funds	11,111	12,671
Interfund short-term loans receivable	19,124	6,483
Due from other governments	37,441	29,243
Estimated uncollectible due from other governments	(272)	(296)
Advances to other funds	3,800	300
	<u>3,800</u>	<u>300</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 218,564</u></b>	<b><u>\$ 169,107</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities</b>		
Accounts payable	\$ 7,001	\$ 6,735
Due to other funds	3,213	3,298
Due to other governments	398	238
Wages payable	12,803	11,808
Taxes payable	122	117
Deferred revenues	11,443	11,910
Obligations under reverse repurchase agreements	36,495	9,226
Custodial accounts	1,598	1,317
Advances from other funds	1,500	1,500
	<u>1,500</u>	<u>1,500</u>
<b>Total liabilities</b>	<b><u>74,573</u></b>	<b><u>46,149</u></b>
<b>Fund balance</b>		
Reserved for encumbrances	7,545	5,100
Reserved for advances to other funds	3,800	300
Reserved for animal services	450	402
Reserved for crime victim compensation program	268	717
Reserved for criminal justice	5,342	-
Reserved for drug enforcement program	100	39
Reserved for antiprofitteering program	295	393
Reserved for dispute resolution centers	83	96
Reserved for inmate welfare	432	433
Reserved for laptop replacement	353	310
Reserved for real property title assurance	25	25
<b>Unreserved</b>		
Designated for capital projects	7,013	2,536
Designated for reappropriation	3,550	1,452
Designated for contingencies	15,276	15,058
Designated for children and family services programs	2,842	2,376
Undesignated	96,617	93,721
	<u>96,617</u>	<u>93,721</u>
<b>Total fund balance</b>	<b><u>143,991</u></b>	<b><u>122,958</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$ 218,564</u></b>	<b><u>\$ 169,107</u></b>