

GENERAL FUND
COMPARATIVE BALANCE SHEETS
DECEMBER 31, 2003 AND 2002

	<u>2003</u>	<u>2002</u>
ASSETS		
Cash and cash equivalents	\$ 73,275,133	\$ 63,102,094
Taxes receivable - delinquent	6,940,215	6,693,305
Accounts receivable	59,468,364	49,484,661
Estimated uncollectible accounts receivable	(52,051,327)	(42,557,260)
Interest receivable	10,672,282	12,157,646
Due from other funds	11,894,790	4,420,473
Interfund short-term loans receivable	12,727,938	19,505,850
Due from other governments	27,201,631	23,610,688
Estimated uncollectible due from other governments	(313,534)	(260,169)
Prepayments	21,116	-
Advances to other funds	<u>300,000</u>	<u>300,000</u>
TOTAL ASSETS	<u>\$ 150,136,608</u>	<u>\$ 136,457,288</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 8,780,408	\$ 11,800,544
Due to other funds	5,549,980	3,122,606
Due to other governments	167,037	3,086,361
Wages payable	10,945,774	11,386,080
Taxes payable	130,121	131,278
Deferred revenues	12,724,298	10,796,636
Obligations under reverse repurchase agreements	14,206,935	3,701,878
Custodial accounts	<u>1,383,682</u>	<u>1,302,358</u>
Total liabilities	<u>53,888,235</u>	<u>45,327,741</u>
Fund balance		
Reserved for prepayments	21,116	-
Reserved for encumbrances	4,930,337	4,867,134
Reserved for advances to other funds	300,000	300,000
Reserved for animal services	392,096	329,136
Reserved for crime victim compensation program	1,099,902	1,068,950
Reserved for drug enforcement program	144,028	181,684
Reserved for antiprofitteering program	393,199	393,580
Reserved for dispute resolution centers	113,896	67,245
Reserved for inmate welfare	540,610	1,315,446
Reserved for laptop replacement	542,059	733,858
Reserved for real property title assurance	25,152	25,152
Unreserved		
Designated for capital projects	3,176,234	206,579
Designated for reappropriation	399,000	2,772,175
Designated for net unrealized gains	1,119,116	3,535,573
Designated for contingencies	15,000,000	15,000,000
Designated for children and family services programs	131,700	86,595
Undesignated	<u>67,919,928</u>	<u>60,246,440</u>
Total fund balance	<u>96,248,373</u>	<u>91,129,547</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 150,136,608</u>	<u>\$ 136,457,288</u>