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**NOTES TO THE FINANCIAL STATEMENTS**


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**NOTE 10: FUND BALANCE RESERVES**


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**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, 2005, are (dollars in thousands):

	<b>Governmental Funds</b>				
	<i>General Fund</i>	<i>Highway Fund</i>	<i>Highway Trust Fund</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
Specific encumbrances.....	\$ 46,975	\$ 7,845	\$ —	\$ —	\$ 54,820
Inventories.....	59,987	3,886	—	33,065	96,938
Investments.....	47	—	—	14	61
Wildlife endowment.....	—	—	—	55,152	55,152
Notes receivable.....	5,024	1,051	113	314,998	321,186
Compensated absences.....	—	35,211	—	—	35,211
Prepaid items.....	—	—	—	170	170
Continuing programs.....	49,926	—	—	—	49,926
Capital projects.....	—	—	—	165,621	165,621
Advance to component unit.....	—	—	58	—	58
Loan and grant commitments.....	—	3,099	—	254,714	257,813
Advance to other funds.....	—	—	800	—	800
Other purposes.....	10,674	2,354	—	33,815	46,843
Total reserved fund balance.	<u>\$ 172,633</u>	<u>\$ 53,446</u>	<u>\$ 971</u>	<u>\$ 857,549</u>	<u>\$ 1,084,599</u>

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