

GENERAL FUND

The General Fund is used to account for all financial resources that are not required to be accounted for in another fund.

Exhibit A-1

GENERAL FUND
BALANCE SHEET
September 30, 2003
(With Comparative Totals at September 30, 2002)
(\$000s)

	2003	2002
ASSETS		
Cash and cash equivalents (unrestricted)	\$ 524,008	47,936
Investments	46,141	439,996
Receivables (net of allowances for uncollectibles):		
Taxes	226,189	234,244
Accounts	86,856	116,744
Intergovernmental	-	4,248
Due from component units	957	9,927
Interfund	255,863	282,506
Inventories	13,179	9,891
Other current assets	4,529	23,612
Cash and cash equivalents (restricted)	467,017	447,431
Total assets	\$ 1,624,739	1,616,535
LIABILITIES AND FUND BALANCE		
Payables:		
Accounts	336,032	308,845
Compensation:		
Salaries and wages	115,108	121,706
Employee benefits	4,894	3,400
Payroll taxes	15,531	4,917
Other deductions	3,575	2,348
Due to component units	24,961	28,107
Interfund	721	11,443
Accrued liabilities:		
Claims and judgments	-	5,000
Grant disallowances	5,643	-
Medicaid	48,130	59,610
Tax refunds	44,994	69,663
Deferred revenue:		
Property taxes	83,139	86,443
Other deferrals	20,847	24,092
Other current liabilities	23,807	25,633
Total liabilities	727,382	751,207
Fund Balance:		
Reserved	568,243	545,414
Unreserved	329,114	319,914
Total fund balance	897,357	865,328
Total liabilities and fund balance	\$ 1,624,739	1,616,535

See Accompanying Independent Auditors' Report.

Exhibit A-2

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended September 30, 2003
(With Comparative Totals for Year Ended September 30, 2002)
(\$000s)

	2003	2002
Revenues:		
Taxes	\$ 3,384,093	3,229,809
Licenses and permits	62,189	52,003
Fines and forfeits	90,238	88,495
Charges for services:		
Public	107,970	88,333
Intergovernmental	13,056	10,741
Interfund	7,605	7,168
Miscellaneous:		
Public	202,492	179,505
Investment income	3,948	10,550
Intergovernmental:		
Operating grants	722	-
Total revenues	<u>3,872,313</u>	<u>3,666,604</u>
Expenditures:		
Current:		
Governmental direction and support	307,245	339,819
Economic development and regulation	135,753	115,695
Public safety and justice	656,934	634,867
Public education system	921,499	929,988
Human support services	1,249,091	1,080,729
Public works	151,191	146,786
Public transportation	154,531	148,493
Debt service:		
Principal	141,041	131,750
Interest	135,593	135,688
Fiscal charges	15,338	4,744
Total expenditures	<u>3,868,216</u>	<u>3,668,559</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>4,097</u>	<u>(1,955)</u>
Other Financing Sources (Uses):		
Proceeds from long-term bonds	251,345	72,525
Payment to refunded bond escrow agent:		
Refunded debt	(203,820)	(63,565)
Other charges	(30,359)	(5,922)
Transfers:		
Interfund transfers in	72,050	78,848
Interfund transfers out	(61,284)	(52,476)
Total other financing sources (uses)	<u>27,932</u>	<u>29,410</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>32,029</u>	<u>27,455</u>
Fund Balance at October 1	<u>865,328</u>	<u>837,873</u>
Fund Balance at September 30	<u>\$ 897,357</u>	<u>865,328</u>

See Accompanying Independent Auditors' Report.

Exhibit A-3

GENERAL FUND
SCHEDULE OF EXPENSES AND NET FINANCING (SOURCES) USES
FUNCTION AND OBJECT –GAAP BASIS
Year Ended September 30, 2003
(With Comparative Totals for Year Ended September 30, 2002)
(\$000s)

Function and Subfunction	Personal Services	Contractual Services	Supplies	Occupancy	Miscellaneous	Total	
						2003	2002
Governmental Direction and Support:							
Legislative	\$ 11,318	718	118	302	1,212	13,668	14,386
Executive	45,839	33,204	344	4,423	3,118	86,928	107,242
Finance	53,642	16,425	556	8,435	63,567	142,625	144,242
Personnel	9,411	9,868	198	1,003	360	20,840	27,733
Administrative	21,487	10,698	424	4,697	1,188	38,494	41,168
Elections	3,084	1,090	53	364	99	4,690	5,048
Total	<u>144,781</u>	<u>72,003</u>	<u>1,693</u>	<u>19,224</u>	<u>69,544</u>	<u>307,245</u>	<u>339,819</u>
Economic Development and Regulation:							
Community development	10,821	13,606	217	1,943	17,898	44,485	41,041
Economic regulation	37,688	8,125	503	7,880	3,491	57,687	51,108
Employment services	9,256	4,483	248	7,536	12,058	33,581	23,546
Total	<u>57,765</u>	<u>26,214</u>	<u>968</u>	<u>17,359</u>	<u>33,447</u>	<u>135,753</u>	<u>115,695</u>
Public Safety and Justice:							
Police	285,012	37,353	3,870	10,959	60,370	397,564	378,917
Fire	120,757	4,561	1,201	3,479	20,919	150,917	152,036
Corrections	50,419	43,577	60	6,464	1,617	102,137	97,736
Protection	3,131	966	131	1,250	452	5,930	5,903
Law	35	37	2	9	10	93	-
Judicial	214	58	6	1	14	293	275
Total	<u>459,568</u>	<u>86,552</u>	<u>5,270</u>	<u>22,162</u>	<u>83,382</u>	<u>656,934</u>	<u>634,867</u>
Public Education System:							
Schools	484,234	69,108	17,449	32,584	284,745	888,120	897,237
Culture	20,577	2,832	423	2,458	7,089	33,379	32,751
Total	<u>504,811</u>	<u>71,940</u>	<u>17,872</u>	<u>35,042</u>	<u>291,834</u>	<u>921,499</u>	<u>929,988</u>
Human Support Services:							
Health and welfare	179,247	263,067	4,691	47,618	664,737	1,159,360	994,909
Human relations	2,548	3,630	38	191	12,186	18,593	18,484
Employment benefits	38,957	-	-	-	-	38,957	36,863
Recreation	23,133	3,945	833	3,306	964	32,181	30,474
Total	<u>243,885</u>	<u>270,642</u>	<u>5,562</u>	<u>51,115</u>	<u>677,887</u>	<u>1,249,091</u>	<u>1,080,730</u>
Public Works	<u>68,365</u>	<u>51,872</u>	<u>2,384</u>	<u>13,943</u>	<u>14,627</u>	<u>151,191</u>	<u>146,786</u>
Public Transportation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>154,531</u>	<u>154,531</u>	<u>148,493</u>
Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>291,972</u>	<u>291,972</u>	<u>272,182</u>
Net Financing (Sources) Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(27,932)</u>	<u>(27,932)</u>	<u>(29,410)</u>
Total expenses and net sources	<u>\$ 1,479,175</u>	<u>579,223</u>	<u>33,749</u>	<u>158,845</u>	<u>1,589,292</u>	<u>3,840,284</u>	<u>3,639,150</u>

See Accompanying Independent Auditors' Report.

Exhibit A-4

GENERAL FUND
SCHEDULE OF LOCAL SOURCE REVENUES
BUDGET AND ACTUAL (BUDGETARY BASIS)

Year Ended September 30, 2003
(\$000s)

Source	Budget		Actual	Variance - Favorable (Unfavorable)
	Original	Revised		
Taxes:				
Property:				
Real	\$ 780,647	818,936	822,845	3,909
Personal	64,356	65,271	67,294	2,023
Public space rental	11,808	12,865	11,749	(1,116)
Total	856,811	897,072	901,888	4,816
Sales and use:				
General	644,739	648,009	631,465	(16,544)
Alcoholic beverages	4,959	4,502	4,619	117
Cigarette	20,910	22,863	21,344	(1,519)
Motor vehicles	32,586	33,273	37,066	3,793
Total	703,194	708,647	694,494	(14,153)
Income and franchise:				
Individual income	923,022	924,206	928,968	4,762
Corporation franchise	171,931	137,065	156,777	19,712
Unincorporated businesses	63,440	63,892	81,707	17,815
Total	1,158,393	1,125,163	1,167,452	42,289
Gross receipts:				
Public utility	158,341	151,754	166,743	14,989
Toll telecommunication	65,589	64,958	53,324	(11,634)
Insurance companies	35,300	34,000	41,281	7,281
Total	259,230	250,712	261,348	10,636
Other:				
Deed recordation	115,573	93,495	134,262	40,767
Deed transfers	81,610	70,905	99,052	28,147
Inheritance and estate	51,910	39,808	29,944	(9,864)
Economic interests	1,106	707	4,934	4,227
Total	250,199	204,915	268,192	63,277
Total taxes	3,227,827	3,186,509	3,293,374	106,865
Licenses and Permits:				
Business licenses	42,612	30,964	35,195	4,231
Nonbusiness permits	19,112	30,908	24,566	(6,342)
Total	61,724	61,872	59,761	(2,111)
Fines and Forfeits				
	102,300	104,162	88,455	(15,707)
Charges for Services:				
Right of way	-	-	376	376
Other	49,309	49,281	65,360	16,079
Total	49,309	49,281	65,736	16,455
Miscellaneous:				
Interest	25,991	11,587	9,906	(1,681)
Other	54,806	58,388	79,999	21,611
Total	80,797	69,975	89,905	19,930
Total local source revenues	\$ 3,521,957	3,471,799	3,597,231	125,432

See Accompanying Independent Auditors' Report.

GENERAL FUND
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES BY SOURCE OF FUNDS
Year Ended September 30, 2003
(\$000s)

	Local Source			Other Source			Total		
	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance
Revenues and Sources:									
Taxes									
Property	\$ 856,811	897,072	4,816	-	-	-	856,811	897,072	901,888
Sales and use	703,194	708,647	(14,153)	-	-	-	703,194	708,647	694,494
Income and franchise	1,158,393	1,125,163	42,289	-	-	-	1,158,393	1,125,163	1,167,452
Gross receipts and other taxes	509,429	455,627	73,913	-	-	-	509,429	455,627	529,540
Total taxes	3,227,827	3,186,509	3,293,374	-	-	-	3,227,827	3,186,509	3,293,374
Licenses and permits	61,724	61,872	(2,111)	-	-	-	61,724	61,872	59,761
Fines and forfeits	102,300	104,162	(15,707)	-	-	-	102,300	104,162	88,455
Charges for services	49,309	49,281	16,455	-	-	-	49,309	49,281	65,736
Miscellaneous	80,797	69,975	19,930	-	-	-	80,797	69,975	89,905
Other	-	-	-	156,378	227,610	(63,485)	156,378	227,610	164,125
Federal contributions	-	-	520	-	-	-	-	-	520
General obligation bonds	-	-	11,403	-	-	-	-	-	11,403
Fund balance released from restrictions	10,000	53,100	(51,298)	8,485	19,725	19,725	18,485	72,825	21,527
Interfund transfer	70,900	68,600	3,450	-	-	-	70,900	68,600	72,050
Total Revenues and Sources	3,602,857	3,593,499	3,683,006	164,863	247,335	183,850	3,767,720	3,840,834	3,866,856
Expenditures and Uses:									
Governmental direction and support	207,971	203,670	199,089	18,348	17,759	10,775	226,319	221,429	209,864
Economic development and regulation	56,872	57,982	1,462	89,456	139,500	78,714	146,328	197,482	135,234
Public safety and justice	602,678	655,941	646,732	8,524	20,759	12,747	611,202	676,700	659,479
Public education system	922,174	878,253	874,389	7,165	10,043	7,371	929,339	888,296	881,760
Public education FY04 expenditure	-	34,965	34,965	-	-	-	-	34,965	34,965
Human support services	1,052,151	1,146,854	1,143,813	31,045	34,744	19,823	1,083,196	1,181,598	1,163,636
Write-off mental health receivable	-	-	99,075	-	-	-	-	-	99,075
Public works	303,363	294,683	293,952	10,325	24,550	12,716	313,688	319,213	306,668
Workforce investments	48,186	2,699	2,699	-	-	-	48,186	2,699	2,699
Wilson building	4,194	3,894	3,875	-	-	-	4,194	3,894	3,875
Reserve	70,000	-	-	-	-	-	70,000	-	-
Repay bonds and interest	257,951	252,523	250,649	-	-	-	257,951	252,523	250,649
Repay deficit bonds and interest	39,300	39,300	39,043	-	-	-	39,300	39,300	39,043
Interest on short term borrowing	1,000	3,292	3,288	-	-	-	1,000	3,292	3,288
Certificates of participation	7,950	5,658	2,280	-	-	-	7,950	5,658	2,280
Settlements and judgments fund	22,822	23,356	23,356	-	-	-	22,822	23,356	23,356
Non-departmental agency	5,799	-	-	-	-	-	5,799	-	-
Total Expenditures and Uses	3,602,411	3,603,070	3,671,026	164,863	247,335	142,146	3,767,274	3,850,405	3,813,172
Excess (Deficiency) of Revenues and Sources Over (Under) Expenditures and Uses	\$ 446	(9,571)	21,551	-	-	41,704	446	(9,571)	63,255

See Accompanying Independent Auditors' Report.

Exhibit A-6

GENERAL FUND
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES

Year Ended September 30, 2003
(\$000s)

	Original Budget	Revisions	Revised Budget	Actual	Variance Actual To Original Budget
Revenues and Sources:					
Taxes:					
Property	\$ 856,811	40,261	897,072	901,888	45,077
Sales and use	703,194	5,453	708,647	694,494	(8,700)
Income and franchise	1,158,393	(33,230)	1,125,163	1,167,452	9,059
Other taxes	509,429	(53,802)	455,627	529,540	20,111
Total taxes	3,227,827	(41,318)	3,186,509	3,293,374	65,547
Licenses and permits	61,724	148	61,872	59,761	(1,963)
Fines and forfeits	102,300	1,862	104,162	88,455	(13,845)
Charges for services	49,309	(28)	49,281	65,736	16,427
Miscellaneous	80,797	(10,822)	69,975	89,905	9,108
Other	156,378	71,232	227,610	164,125	7,747
Federal contributions	-	-	-	520	520
General obligation bonds	-	-	-	11,403	11,403
Fund balance released from restriction	18,485	54,340	72,825	21,527	3,042
Interfund transfers	70,900	(2,300)	68,600	72,050	1,150
Total Revenues and Sources	3,767,720	73,114	3,840,834	3,866,856	99,136
Expenditures and Uses:					
Governmental direction and support	226,319	(4,890)	221,429	209,864	16,455
Economic development and regulation	146,328	51,154	197,482	135,234	11,094
Public safety and justice	611,202	65,498	676,700	659,479	(48,277)
Public education system	929,339	(41,043)	888,296	881,760	47,579
Public education FY04 expenditures	-	34,965	34,965	34,965	(34,965)
Human support services	1,083,196	98,402	1,181,598	1,163,636	(80,440)
Write-off mental health receivable	-	-	-	99,075	(99,075)
Public works	313,688	5,525	319,213	306,668	7,020
Workforce investments	48,186	(45,487)	2,699	-	48,186
Wilson Building	4,194	(300)	3,894	3,875	319
Reserve	70,000	(70,000)	-	-	70,000
Repay bonds and interest	257,951	(5,428)	252,523	250,649	7,302
Repay deficit bonds and interest	39,300	-	39,300	39,043	257
Interest on short term borrowing	1,000	2,292	3,292	3,288	(2,288)
Certificates of participation	7,950	(2,292)	5,658	2,280	5,670
Settlements and judgments fund	22,822	534	23,356	23,356	(534)
Non-departmental agency	5,799	(5,799)	-	-	5,799
Total Expenditures and Uses	3,767,274	83,131	3,850,405	3,813,172	(45,898)
Excess (Deficiency) of Revenues and Sources Over (Under) Expenditures and Uses	\$ 446	(10,017)	(9,571)	53,684	53,238

See Accompanying Independent Auditors' Report.