

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, 2004
(With Comparative Totals at September 30, 2003)
(\$000s)**

	2004	2003
ASSETS		
Cash and cash equivalents (unrestricted)	\$ 436,041	\$ 524,008
Investments	-	46,141
Receivables (net of allowances for uncollectibles):		
Taxes	227,988	226,189
Accounts	60,486	86,856
Due from component units	13,372	957
Interfund	574,425	255,863
Inventories	9,999	13,179
Other current assets	-	4,529
Cash and cash equivalents (restricted)	629,068	467,017
Total current assets	<u>1,951,379</u>	<u>1,624,739</u>
Long Term Assets:		
Loans	<u>5,546</u>	<u>-</u>
Total assets	\$ <u>1,956,925</u>	\$ <u>1,624,739</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Payables:		
Accounts	\$ 361,203	\$ 336,032
Compensation:		
Salaries and wages	129,159	115,108
Employee benefits	155	4,894
Payroll taxes	13,409	15,531
Other deductions	3,419	3,575
Due to component units	28,209	24,961
Interfund	2,952	721
Accrued liabilities:		
Grant disallowances	564	5,643
Medicaid	42,309	48,130
Tax refunds	36,389	44,994
Deferred revenue:		
Property taxes	76,466	83,139
Other	21,681	20,847
Other current liabilities	<u>25,995</u>	<u>23,807</u>
Total liabilities	<u>741,910</u>	<u>727,382</u>
Fund Balance:		
Reserved	607,903	568,243
Unreserved	<u>607,112</u>	<u>329,114</u>
Total fund balance	<u>1,215,015</u>	<u>897,357</u>
Total liabilities and fund balance	\$ <u>1,956,925</u>	\$ <u>1,624,739</u>

See Accompanying Independent Auditors' Report

Exhibit A-2

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended September 30, 2004
(With Comparative Totals for the Year Ended September 30, 2003)
(\$000s)

	2004	2003
Revenues:		
Taxes	\$ 3,804,572	\$ 3,384,093
Licenses and permits	62,968	62,189
Fines and forfeits	102,828	90,238
Charges for services:		
Public	102,957	107,970
Intergovernmental	18,795	13,056
Interfund	9,037	7,605
Miscellaneous:		
Public	211,842	202,492
Investment income	12,016	3,948
Intergovernmental:		
Operating grants	1,291	722
Total revenues	<u>4,326,306</u>	<u>3,872,313</u>
Expenditures:		
Current:		
Governmental direction and support	405,015	307,245
Economic development and regulation	145,453	135,753
Public safety and justice	747,769	656,934
Public education system	1,029,624	921,499
Human support services	1,119,360	1,249,091
Public works	152,580	151,191
Public transportation	162,602	154,531
Debt service:		
Principal	146,761	141,041
Interest	152,720	135,593
Fiscal charges	13,721	15,338
Total expenditures	<u>4,075,605</u>	<u>3,868,216</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>250,701</u>	<u>4,097</u>
Other Financing Sources (Uses):		
Proceeds from sale of bonds	10,057	251,345
Payment to refunded bond escrow agent	-	(203,820)
Other charges	-	(30,359)
Proceeds from capital lease	503	-
Transfers in	83,057	72,050
Transfers out	(26,660)	(61,284)
Total other financing sources (uses)	<u>66,957</u>	<u>27,932</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>317,658</u>	<u>32,029</u>
Fund Balance at October 1	<u>897,357</u>	<u>865,328</u>
Fund Balance at September 30	<u>\$ 1,215,015</u>	<u>\$ 897,357</u>

See Accompanying Independent Auditors' Report

Exhibit A-3

GENERAL FUND
SCHEDULE OF EXPENDITURES AND NET FINANCING (SOURCES) USES
FUNCTION AND OBJECT --GAAP BASIS
Year Ended September 30, 2004
(With Comparative Totals for the Year Ended September 30, 2003)
(\$000s)

Function and Subfunction	Personal Services	Contractual Services	Supplies	Occupancy	Miscellaneous	Totals	
						2004	2003
Governmental Direction and Support:							
Legislative	\$ 12,573	1,018	94	278	66,838	\$ 80,801	\$ 13,668
Executive	48,380	28,247	302	4,069	5,910	86,908	86,928
Finance	55,159	18,653	558	9,362	66,151	149,883	142,625
Personnel	10,001	9,054	170	1,062	314	20,601	20,840
Administrative	27,039	13,302	565	18,871	1,319	61,096	38,494
Elections	3,346	1,382	60	375	563	5,726	4,690
Total	<u>156,498</u>	<u>71,656</u>	<u>1,749</u>	<u>34,017</u>	<u>141,095</u>	<u>405,015</u>	<u>307,245</u>
Economic Development and Regulation:							
Community development	11,072	15,376	259	2,606	27,343	56,656	44,485
Economic regulation	39,020	9,450	500	8,279	1,772	59,021	57,687
Employment services	8,510	3,180	118	7,802	10,166	29,776	33,581
Total	<u>58,602</u>	<u>28,006</u>	<u>877</u>	<u>18,687</u>	<u>39,281</u>	<u>145,453</u>	<u>135,753</u>
Public Safety and Justice:							
Police	305,189	41,886	5,926	10,500	77,261	440,762	397,564
Fire	129,241	5,552	3,503	3,215	33,231	174,742	150,917
Corrections	52,289	58,060	2,742	5,683	364	119,138	102,137
Protection	4,000	3,434	35	1,282	820	9,571	5,930
Law	2,058	319	23	182	692	3,274	93
Judicial	223	43	7	1	8	282	293
Total	<u>493,000</u>	<u>109,294</u>	<u>12,236</u>	<u>20,863</u>	<u>112,376</u>	<u>747,769</u>	<u>656,934</u>
Public Education System:							
Schools	518,913	65,061	19,528	36,092	349,132	988,726	888,120
Culture	22,114	3,469	370	2,441	12,504	40,898	33,379
Total	<u>541,027</u>	<u>68,530</u>	<u>19,898</u>	<u>38,533</u>	<u>361,636</u>	<u>1,029,624</u>	<u>921,499</u>
Human Support Services:							
Health and welfare	191,735	208,934	9,412	46,754	574,572	1,031,407	1,159,360
Human relations	2,928	3,845	47	133	12,442	19,395	18,593
Employment benefits	36,109	-	-	-	-	36,109	38,957
Recreation	22,765	4,358	795	3,426	1,105	32,449	32,181
Total	<u>253,537</u>	<u>217,137</u>	<u>10,254</u>	<u>50,313</u>	<u>588,119</u>	<u>1,119,360</u>	<u>1,249,091</u>
Public Works	<u>71,821</u>	<u>50,504</u>	<u>3,285</u>	<u>12,340</u>	<u>14,630</u>	<u>152,580</u>	<u>151,191</u>
Public Transportation	-	-	-	-	162,602	162,602	154,531
Debt Service	-	-	-	-	313,202	313,202	291,972
Net Financing (Sources) Uses	-	-	-	-	(66,957)	(66,957)	(27,932)
Total expenditures and net sources	<u>\$ 1,574,485</u>	<u>545,127</u>	<u>48,299</u>	<u>174,753</u>	<u>1,665,984</u>	<u>\$ 4,008,648</u>	<u>\$ 3,840,284</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, 2004
(\$000s)

Source	Budget		Actual	Variance - Positive (Negative)
	Original	Revised		
Taxes:				
Property:				
Real	\$ 920,723	895,270	947,690	52,420
Personal	65,362	69,733	63,558	(6,175)
Public space rental	13,383	11,834	16,728	4,894
Total	<u>999,468</u>	<u>976,837</u>	<u>1,027,976</u>	<u>51,139</u>
Sales and use:				
General	677,911	691,132	671,017	(20,115)
Alcoholic beverages	4,432	4,495	5,090	595
Cigarette	24,270	21,884	20,765	(1,119)
Motor vehicles	32,164	38,914	40,437	1,523
Total	<u>738,777</u>	<u>756,425</u>	<u>737,309</u>	<u>(19,116)</u>
Income and franchise:				
Individual income	947,537	979,510	1,042,309	62,799
Corporation franchise	157,908	147,284	168,353	21,069
Unincorporated business	70,974	80,900	88,347	7,447
Total	<u>1,176,419</u>	<u>1,207,694</u>	<u>1,299,009</u>	<u>91,315</u>
Gross receipts:				
Public utility	156,164	167,544	169,494	1,950
Toll telecommunication	72,094	53,591	54,951	1,360
Insurance companies	34,400	44,500	47,452	2,952
Total	<u>262,658</u>	<u>265,635</u>	<u>271,897</u>	<u>6,262</u>
Other:				
Deed recordation	87,448	120,124	164,522	44,398
Deed transfers	65,547	95,548	121,747	26,199
Inheritance and estate	42,459	33,172	26,466	(6,706)
Economic interests	596	15,782	16,269	487
Total	<u>196,050</u>	<u>264,626</u>	<u>329,004</u>	<u>64,378</u>
Total taxes	<u>3,373,372</u>	<u>3,471,217</u>	<u>3,665,195</u>	<u>193,978</u>
Licenses and Permits:				
Business licenses	34,631	33,377	35,471	2,094
Nonbusiness permits	28,831	28,698	26,034	(2,664)
Total	<u>63,462</u>	<u>62,075</u>	<u>61,505</u>	<u>(570)</u>
Fines and Forfeits	<u>100,439</u>	<u>86,299</u>	<u>99,478</u>	<u>13,179</u>
Charges for Services:				
Right of way	-	-	383	383
Other	51,421	50,953	53,322	2,369
Total	<u>51,421</u>	<u>50,953</u>	<u>53,705</u>	<u>2,752</u>
Miscellaneous:				
Interest	14,541	13,001	7,890	(5,111)
Other	64,638	74,344	101,121	26,777
Total	<u>79,179</u>	<u>87,345</u>	<u>109,011</u>	<u>21,666</u>
Total local source revenues	<u>\$ 3,667,873</u>	<u>3,757,889</u>	<u>3,988,894</u>	<u>231,005</u>

See Accompanying Independent Auditors' Report

GENERAL FUND
 SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES BY SOURCE OF FUNDS
 Year Ended September 30, 2004
 (\$000s)

	Local Source			Other Source			Totals					
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Revenues and Sources:												
Taxes												
Property	\$ 999,468	976,837	1,027,976	51,139	-	-	-	-	999,468	976,837	1,027,976	51,139
Sales and uses	738,777	756,425	737,309	(19,116)	-	-	-	-	738,777	756,425	737,309	(19,116)
Income and franchise	1,176,419	1,207,694	1,299,009	91,315	-	-	-	-	1,176,419	1,207,694	1,299,009	91,315
Gross receipts and other taxes	458,708	530,261	600,901	70,640	-	-	-	-	458,708	530,261	600,901	70,640
Total taxes	3,373,372	3,471,217	3,665,195	193,978	-	-	-	-	3,373,372	3,471,217	3,665,195	193,978
Licenses and permits	63,462	62,075	61,505	(570)	-	-	-	-	63,462	62,075	61,505	(570)
Fines and forfeits	100,439	86,299	99,478	13,179	-	-	-	-	100,439	86,299	99,478	13,179
Charges for services	51,421	50,953	53,705	2,752	-	-	-	-	51,421	50,953	53,705	2,752
Miscellaneous	79,179	87,345	109,011	21,666	-	-	-	-	79,179	87,345	109,011	21,666
Other	-	-	-	-	172,506	168,027	240,253	72,226	172,506	168,027	240,253	72,226
Operating grants	-	-	794	794	-	-	-	-	-	-	794	794
Fund balance released from restrictions	96,498	116,742	97,361	(19,381)	52,595	52,595	31,767	(20,828)	149,093	169,337	129,128	(40,209)
Interfund transfer	70,200	70,200	73,500	3,300	-	-	-	-	70,200	70,200	73,500	3,300
Total Revenues and Sources	3,834,571	3,944,831	4,160,549	215,718	225,101	220,622	272,020	51,398	4,059,672	4,163,453	4,432,569	267,116
Expenditures and Uses:												
Governmental direction and support	206,825	225,509	215,030	10,479	20,150	21,130	16,334	4,796	226,975	246,639	231,364	15,275
Economic development and regulation	53,336	63,556	61,717	1,839	132,109	125,719	87,232	38,487	185,445	189,275	148,949	40,326
Public safety and justice	716,715	741,296	727,709	13,587	18,944	22,890	18,357	4,533	735,659	764,186	746,066	18,120
Public education system	962,941	970,917	968,784	2,133	7,640	8,445	7,211	1,234	970,581	979,362	975,995	3,367
Public school AY05 expenditure	-	53,198	53,198	-	-	-	-	-	-	53,198	53,198	-
Human support services	1,085,277	1,107,665	1,099,127	8,538	24,330	24,463	17,908	6,555	1,109,607	1,132,128	1,117,035	15,093
Public works	308,028	307,274	303,472	3,802	13,744	15,149	11,148	4,001	321,772	322,423	314,620	7,803
Workforce investments	22,308	1,240	1,240	-	-	-	-	-	22,308	1,240	1,240	-
Wilson building	3,704	3,704	3,518	186	-	-	-	-	3,704	3,704	3,518	186
Repay bonds and interest	311,504	303,500	303,397	103	-	-	-	-	311,504	303,500	303,397	103
Interest on short term borrowing	3,000	2,904	2,570	334	-	-	-	-	3,000	2,904	2,570	334
Certificates of participation	4,911	4,911	4,752	159	-	-	-	-	4,911	4,911	4,752	159
Settlements and judgments fund	22,522	21,922	18,890	3,032	-	-	-	-	22,522	21,922	18,890	3,032
One-time expenditures	11,267	1,107	-	1,107	-	-	-	-	11,267	1,107	-	1,107
Tax increment financing	1,940	1,940	1,940	-	-	-	-	-	1,940	1,940	1,940	-
Grant disallowance	57,000	65,896	65,896	-	-	-	-	-	57,000	65,896	65,896	-
Cash reserve	50,000	302	-	302	-	-	-	-	50,000	302	-	302
Non-departmental agency	11,455	1,722	-	1,722	8,184	2,826	-	2,826	19,639	4,548	-	4,548
Total Expenditures and Uses	3,832,733	3,878,363	3,830,000	48,563	225,101	220,622	158,190	62,432	4,057,834	4,099,185	3,988,190	110,995
Excess (Deficiency) of Revenues and Sources Over (Under) Expenditures and Uses	\$ 1,838	66,268	330,549	264,281	-	-	113,830	113,830	1,838	66,268	444,379	378,111

See Accompanying Independent Auditors' Report

Exhibit A-6

GENERAL FUND
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES
Year Ended September 30, 2004
(\$000s)

	Original Budget	Revisions	Revised Budget	Actual	Variance (Actual To Original Budget)
Revenues and Sources:					
Taxes:					
Property	\$ 999,468	(22,631)	976,837	1,027,976	28,508
Sales and use	738,777	17,648	756,425	737,309	(1,468)
Income and franchise	1,176,419	31,275	1,207,694	1,299,009	122,590
Other taxes	458,708	71,553	530,261	600,901	142,193
Total taxes	<u>3,373,372</u>	<u>97,845</u>	<u>3,471,217</u>	<u>3,665,195</u>	<u>291,823</u>
Licenses and permits	63,462	(1,387)	62,075	61,505	(1,957)
Fines and forfeits	100,439	(14,140)	86,299	99,478	(961)
Charges for services	51,421	(468)	50,953	53,705	2,284
Miscellaneous	79,179	8,166	87,345	109,011	29,832
Other	172,506	(4,479)	168,027	240,253	67,747
Operating grants	-	-	-	794	794
Fund balance released from restriction	149,093	20,244	169,337	129,128	(19,965)
Interfund transfer	70,200	-	70,200	73,500	3,300
Total Revenues and Sources	<u>4,059,672</u>	<u>105,781</u>	<u>4,165,453</u>	<u>4,432,569</u>	<u>372,897</u>
Expenditures and Uses:					
Governmental direction and support	226,975	19,664	246,639	231,364	(4,389)
Economic development and regulation	185,445	3,830	189,275	148,949	36,496
Public safety and justice	735,659	28,527	764,186	746,066	(10,407)
Public education system	970,581	8,781	979,362	975,995	(5,414)
Public school AY05 expenditure	-	53,198	53,198	53,198	(53,198)
Human support services	1,109,607	22,521	1,132,128	1,117,035	(7,428)
Public works	321,772	651	322,423	314,620	7,152
Workforce investments	22,308	(21,068)	1,240	-	22,308
Wilson building	3,704	-	3,704	3,518	186
Repay bonds and interest	311,504	(8,004)	303,500	303,397	8,107
Interest on short term borrowing	3,000	(96)	2,904	2,570	430
Certificates of participation	4,911	-	4,911	4,752	159
Settlements and judgments fund	22,522	(600)	21,922	18,890	3,632
One-time expenditures	11,267	(10,160)	1,107	-	11,267
Tax increment financing	1,940	-	1,940	1,940	-
Grant disallowance	57,000	8,896	65,896	65,896	(8,896)
Cash reserve	50,000	(49,698)	302	-	50,000
Non-departmental agency	19,639	(15,091)	4,548	-	19,639
Total Expenditures and Uses	<u>4,057,834</u>	<u>41,351</u>	<u>4,099,185</u>	<u>3,988,190</u>	<u>69,644</u>
Excess (Deficiency) of Revenues and Sources Over (Under) Expenditures and Uses					
	\$ 1,838	64,430	66,268	444,379	442,541

See Accompanying Independent Auditors' Report

[This page intentionally left blank]