

Statistical Section (Unaudited)

This section contains statistical tables that reflect financial trends information, revenue capacity information, debt capacity information, demographic and economic information, and operating information. These tables differ from the financial statements because they usually cover more than two fiscal years and may present non accounting data.

The Statistical Section is divided into 5 sections as follows:

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1. Financial Trends

These schedules contain trend information to better understand how the District's financial performance and well-being have changed over time.

**Net Assets By Component
Last Six Fiscal Years**

(accrual basis of accounting, dollars in thousands)

NET ASSETS	2002	2003	2004	2005	2006	2007
Governmental activities						
Invested in capital assets, net of related debt	\$ 656,901	\$ 518,223	\$ 774,533	\$ 1,069,731	\$ 958,597	\$ 1,197,275
Restricted	834,006	870,284	807,839	930,021	987,650	1,269,708
Unrestricted	(625,908)	(593,786)	(370,474)	(249,088)	167,779	92,345
Total governmental activities net assets	<u>864,999</u>	<u>794,721</u>	<u>1,211,898</u>	<u>1,750,664</u>	<u>2,114,026</u>	<u>2,559,328</u>
Business-type activities						
Invested in capital assets, net of related debt	1,495	1,354	17,927	16,183	17,505	17,211
Restricted	271,361	262,148	288,224	322,893	347,938	375,148
Unrestricted	1,990	37,442	34,829	34,968	29,000	25,980
Total business-type activities net assets	<u>274,846</u>	<u>300,944</u>	<u>340,980</u>	<u>374,044</u>	<u>394,443</u>	<u>418,339</u>
Primary government						
Invested in capital assets, net of related debt	658,396	519,577	792,460	1,085,914	976,102	1,214,486
Restricted	1,105,367	1,132,432	1,096,063	1,252,914	1,335,588	1,644,856
Unrestricted	(623,918)	(556,344)	(335,645)	(214,120)	196,779	118,325
Total primary government net assets	<u>\$ 1,139,845</u>	<u>\$ 1,095,665</u>	<u>\$ 1,552,878</u>	<u>\$ 2,124,708</u>	<u>\$ 2,508,469</u>	<u>\$ 2,977,667</u>

Note: As a result of GASB 34 implementation in FY2002, only six fiscal years are presented.

Source: Information was extracted from Exhibit I-a, Statement of Net Assets, Page 46.

Changes in Net Assets **Exhibit S-1B**
Last Six Fiscal Years
(accrual basis of accounting, dollars in thousands)

	2002	2003	2004	2005	2006	2007
Governmental activities						
Expenses						
Governmental direction and support	\$ 471,609	\$ 525,072	\$ 554,614	\$ 641,964	\$ 574,097	\$ 787,392
Economic development and regulation	323,804	252,716	253,311	283,186	391,203	509,874
Public safety and justice	920,599	936,797	1,007,755	1,036,120	1,124,896	1,264,715
Public education system	1,153,719	1,168,545	1,301,807	1,374,538	1,486,112	1,589,652
Human support services	2,267,597	2,572,881	2,537,195	2,663,556	2,967,372	2,992,805
Public works	279,506	312,704	313,580	307,247	351,917	481,702
Public transportation	184,883	272,726	162,602	167,783	187,615	198,484
Interest on long-term debt	175,241	178,301	189,697	201,882	269,725	281,918
Total governmental activities expenses	<u>5,776,958</u>	<u>6,219,742</u>	<u>6,320,561</u>	<u>6,676,276</u>	<u>7,352,937</u>	<u>8,106,542</u>
Program revenues						
Charges for services, fees, fines & forfeitures:						
Economic development and regulation	60,636	75,540	83,866	92,198	94,487	102,230
Public works	129,441	129,251	134,875	132,533	146,628	151,957
Others	95,967	118,370	81,369	102,431	84,298	80,790
Operating grants & contributions	1,890,544	1,833,060	2,060,973	2,098,723	2,155,035	2,309,495
Capital grants & contributions	161,450	176,449	151,334	112,704	119,715	130,557
Total governmental activities program revenues	<u>2,338,038</u>	<u>2,332,670</u>	<u>2,512,417</u>	<u>2,538,589</u>	<u>2,600,163</u>	<u>2,775,029</u>
Net expenses	<u>(3,438,920)</u>	<u>(3,887,072)</u>	<u>(3,808,144)</u>	<u>(4,137,687)</u>	<u>(4,752,774)</u>	<u>(5,331,513)</u>
General revenues						
Taxes:						
Property taxes	809,069	899,665	1,017,653	1,150,672	1,272,998	1,545,325
Sales and use taxes	750,060	779,920	828,391	957,394	1,004,471	1,056,780
Income and franchise taxes	1,160,423	1,167,452	1,299,009	1,472,432	1,591,483	1,736,361
Gross receipts taxes	231,786	261,643	271,897	295,819	278,453	302,768
Other taxes	283,146	273,191	379,521	377,213	390,542	498,198
Grants and contributions - unrestricted	-	25,070	24,543	-	-	-
Investment earnings	19,283	13,341	16,211	39,811	73,207	124,420
Miscellaneous	333,943	325,529	314,596	311,662	431,182	456,425
Special items	(171,094)	-	-	-	-	(8,838)
Transfers	63,000	37,574	73,500	71,450	73,800	65,376
Total governmental activities general revenues	<u>3,479,616</u>	<u>3,783,385</u>	<u>4,225,321</u>	<u>4,676,453</u>	<u>5,116,136</u>	<u>5,776,815</u>
Change in net assets --- governmental activities	\$ 40,696	\$ (103,687)	\$ 417,177	\$ 538,766	\$ 363,362	\$ 445,302
Business activities						
Expenses						
Lottery and games	\$ 148,670	\$ 166,185	\$ 167,938	\$ 164,066	\$ 193,907	\$ 192,336
Unemployment compensation	191,043	165,045	113,888	92,728	102,749	99,920
Nursing home services	-	34,687	33,023	35,066	35,434	37,556
Total business-type activities expenses	<u>339,713</u>	<u>365,917</u>	<u>314,849</u>	<u>291,860</u>	<u>332,090</u>	<u>329,812</u>
Program revenues						
Charges for services, fees, fines & forfeitures:						
Lottery and games	211,151	237,890	241,133	234,931	266,391	256,824
Nursing home services	-	34,124	30,907	32,184	29,154	31,849
Operating grants & contributions	49,308	55,356	26,588	16,707	14,825	18,358
Capital grants & contributions	-	-	15,464	-	-	-
Total business-type activities program revenues	<u>260,459</u>	<u>327,370</u>	<u>314,092</u>	<u>283,822</u>	<u>310,370</u>	<u>307,031</u>
Net expenses	<u>(79,254)</u>	<u>(38,547)</u>	<u>(757)</u>	<u>(8,038)</u>	<u>(21,720)</u>	<u>(22,781)</u>
General revenues						
Taxes:						
Other taxes	104,945	82,626	97,196	92,985	95,888	90,117
Investment earnings	18,978	19,332	16,847	18,887	19,321	20,841
Miscellaneous	-	261	250	680	710	1,095
Transfers	(63,000)	(37,574)	(73,500)	(71,450)	(73,800)	(65,376)
Total business-type activities general revenues	<u>60,923</u>	<u>64,645</u>	<u>40,793</u>	<u>41,102</u>	<u>42,119</u>	<u>46,677</u>
Change in net assets --- business-type activities	\$ (18,331)	\$ 26,098	\$ 40,036	\$ 33,064	\$ 20,399	\$ 23,896
Total primary government						
Expenses	\$ 6,116,671	\$ 6,585,659	\$ 6,635,410	\$ 6,968,136	\$ 7,685,027	\$ 8,436,354
Program revenues	<u>2,598,497</u>	<u>2,660,040</u>	<u>2,820,257</u>	<u>2,822,411</u>	<u>2,910,533</u>	<u>3,082,060</u>
Net (expenses)/revenues	<u>(3,518,174)</u>	<u>(3,925,619)</u>	<u>(3,815,153)</u>	<u>(4,145,725)</u>	<u>(4,774,494)</u>	<u>(5,354,294)</u>
General revenues	<u>3,540,539</u>	<u>3,848,030</u>	<u>4,272,366</u>	<u>4,717,555</u>	<u>5,158,255</u>	<u>5,823,492</u>
Change in net assets --- primary government	\$ 22,365	\$ (73,090)	\$ 457,213	\$ 571,830	\$ 383,761	\$ 469,198

Note: As a result of GASB 34 implementation in FY2002, only six fiscal years are presented.
Source: Information was extracted from Exhibit 1-b, Statement of Activities, Page 47.

**Fund Balances, Governmental Funds
Last Six Fiscal Years**

Exhibit S-1C

(modified accrual basis of accounting, dollars in thousands)

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
General Fund						
Reserved	\$ 545,414	\$ 568,243	\$ 607,903	\$ 1,110,770	\$ 1,045,560	\$ 1,135,459
Unreserved	319,914	329,114	607,112	473,913	389,582	358,541
Total general fund	<u>865,328</u>	<u>897,357</u>	<u>1,215,015</u>	<u>1,584,683</u>	<u>1,435,142</u>	<u>1,494,000</u>
All other governmental funds						
Reserved, reported in:						
Special revenue funds	324,687	249,434	239,291	249,911	321,878	460,556
Capital project funds	148,760	52,607	43,914	86,530	732,602	835,024
Unreserved, reported in:						
Capital project funds	(472,305)	(169,287)	(273,432)	(312,161)	-	-
Total all other governmental funds	<u>\$ 1,142</u>	<u>\$ 132,754</u>	<u>\$ 9,773</u>	<u>\$ 24,280</u>	<u>\$ 1,054,480</u>	<u>\$ 1,295,580</u>

Note: As a result of GASB Statement No. 34 implementation in FY2002, only six fiscal years are presented.

Source: Information was extracted from Exhibit 2-a, Balance Sheet - Governmental Funds, Page 48.

**Changes in Fund Balances, Governmental Funds
Last Six Fiscal Years**

Exhibit S-1D

(modified accrual basis of accounting, dollars in thousands)

	2002	2003	2004	2005	2006	2007
REVENUES						
Taxes	\$ 3,229,809	\$ 3,384,093	\$ 3,806,906	\$ 4,251,191	\$ 4,472,845	\$ 5,146,007
Fines and forfeits	88,495	90,238	102,828	111,146	112,919	101,971
Licenses and permits	52,003	62,189	62,968	82,093	81,222	89,072
Charges for services	145,546	170,736	134,314	133,923	131,273	143,934
Investment earnings	19,283	13,341	16,211	39,811	73,206	124,420
Miscellaneous	332,861	320,460	305,039	311,573	489,067	444,262
Federal contributions	490,373	380,100	393,928	382,966	362,075	440,962
Operating grants	1,561,621	1,555,404	1,842,922	1,828,461	1,912,675	1,999,090
Total revenues	5,919,991	5,976,561	6,665,116	7,141,164	7,635,282	8,489,718
EXPENDITURES						
Governmental direction and support	366,981	415,591	483,185	590,344	611,620	651,974
Economic development and regulation	223,760	224,811	236,220	267,335	348,091	444,508
Public safety and justice	899,116	907,670	984,062	1,034,456	1,133,800	1,241,684
Public education system	1,143,281	1,155,297	1,284,448	1,340,767	1,439,510	1,541,194
Human support services	2,249,303	2,445,336	2,563,646	2,657,848	2,952,637	2,975,821
Public works	149,302	164,753	164,231	175,300	184,200	329,942
Public transportation	184,883	272,726	162,602	167,783	187,615	198,484
Debt service:						
Principal	138,575	149,792	152,086	183,845	205,654	232,389
Interest and other charges	189,006	178,301	189,697	202,387	225,195	258,769
Fiscal charges	-	15,338	13,721	9,277	31,958	15,095
Total debt service	<u>327,581</u>	<u>343,431</u>	<u>355,504</u>	<u>395,509</u>	<u>462,807</u>	<u>506,253</u>
Subtotal expenditures	5,544,207	5,929,615	6,233,898	6,629,342	7,320,280	7,889,860
Capital outlay	905,418	762,145	666,649	615,089	901,204	1,024,541
Total expenditures	6,449,625	6,691,760	6,900,547	7,244,431	8,221,484	8,914,401
Excess (deficiency) of revenues over (under) expenditures	(529,634)	(715,199)	(235,431)	(103,267)	(586,202)	(424,683)
OTHER FINANCING SOURCES (USES)						
Proceeds from sale of bonds	408,180	1,019,873	325,726	386,370	1,459,087	861,735
Premium on sale of bonds	-	-	-	14,478	39,944	16,063
Payment to escrow agent	(69,487)	(234,179)	-	-	(136,137)	(264,334)
Proceeds from bond escrow restructuring	-	-	9,557	89	-	-
Proceeds from capital lease	-	-	503	19	-	-
Equipment financing program	51,944	17,094	20,822	15,036	30,167	42,471
Transfers in	63,000	77,119	109,717	193,439	685,206	694,229
Transfers out	-	(34,476)	(36,217)	(121,989)	(611,406)	(628,853)
Sale of capital assets	-	-	-	-	-	12,168
Total other financing sources	453,637	845,431	430,108	487,442	1,466,861	733,479
Special item - real property loss	-	-	-	-	-	(8,838)
Net change in fund balances	\$ (75,997)	\$ 130,232	\$ 194,677	\$ 384,175	\$ 880,659	\$ 299,958
Other capital expenditures beside capital outlay	31,262	49,529	23,960	33,706	65,197	24,651
Total capital expenditures	936,680	811,674	690,609	648,795	771,069	857,739
Debt service as a percentage of noncapital expenditures	5.94%	5.58%	5.50%	5.86%	5.78%	6.10%

Note: As a result of GASB Statement No. 34 implementation in FY2002, only six fiscal years are presented.

Source: Information was extracted from Exhibit 2-b, Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds, Page 49.

**Tax Revenues by Source, Governmental Funds
Last Six Fiscal Years**

Exhibit S-1E

(modified accrual basis of accounting, dollars in thousands)

Fiscal Year	Property Tax			Sales and Use	Income and Franchise	Gross Receipts	Other Taxes	Total
	Real	Personal	Rental					
2002	\$ 726,014	\$ 65,208	\$ 13,172	\$ 750,060	\$ 1,160,423	\$ 231,786	\$ 283,146	\$ 3,229,809
2003	822,845	67,294	11,749	779,920	1,167,452	261,643	273,191	3,384,094
2004	947,690	63,558	16,840	828,391	1,299,009	271,897	379,521	3,806,906
2005	1,058,100	72,068	18,165	957,394	1,472,432	295,819	377,213	4,251,191
2006	1,163,598	55,548	22,336	970,885	1,591,483	278,453	390,542	4,472,845
2007	1,452,267	67,394	32,239	1,056,780	1,736,361	302,768	498,198	5,146,007

Note: As a result of GASB Statement No. 34 implementation in FY2002, only six fiscal years are presented.

Source: Information was extracted from Exhibit 2-b, Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds, Page 49.