

STATISTICAL SECTION

(Unaudited)

This section contains statistical tables that reflect information on financial trends, revenue capacity, debt capacity, demographics and the economy, and other data regarding the District's operations. These tables differ from the financial statements because they usually cover more than two fiscal years and may present non-accounting data.



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Statistical Section

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1. FINANCIAL TRENDS

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

Net Position By Component

Exhibit S-1A

Last Ten Fiscal Years

(accrual basis of accounting, dollars in thousands)

	*			**			***		****	
NET POSITION	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental activities										
Net investment in capital assets	\$ 1,794,279	\$ 2,155,206	\$ 2,437,385	\$ 2,534,538	\$ 2,872,272	\$ 2,849,043	\$ 2,830,199	\$ 2,639,069	\$ 2,835,463	\$ 3,204,028
Restricted	1,156,213	852,061	1,117,560	963,694	1,057,582	1,264,682	1,195,364	1,594,809	1,440,889	1,538,687
Unrestricted	(404,959)	(505,804)	(739,720)	(527,647)	(601,284)	(632,045)	(456,827)	(134,430)	170,315	132,888
Total governmental activities net position	2,545,533	2,501,463	2,815,225	2,970,585	3,328,570	3,481,680	3,568,736	4,099,448	4,446,667	4,875,603
Business-type activities										
Net investment in capital assets	16,747	16,012	4,827	478	480	427	270	169	330	79,700
Restricted	374,282	304,773	233,296	226,229	229,930	241,952	260,645	312,483	364,237	416,373
Unrestricted	24,773	25,864	8,628	3,501	3,607	3,911	4,012	4,271	4,184	11,185
Total business-type activities net position	415,802	346,649	246,751	230,208	234,017	246,290	264,927	316,923	368,751	507,258
Primary government										
Net investment in capital assets	1,811,026	2,171,218	2,442,212	2,535,016	2,872,752	2,849,470	2,830,469	2,639,238	2,835,793	3,283,728
Restricted	1,530,495	1,156,834	1,350,856	1,189,923	1,287,512	1,506,634	1,456,009	1,907,292	1,805,126	1,955,060
Unrestricted	(380,186)	(479,940)	(731,092)	(524,146)	(597,677)	(628,134)	(452,815)	(130,159)	174,499	144,073
Total primary government net position	\$ 2,961,335	\$ 2,848,112	\$ 3,061,976	\$ 3,200,793	\$ 3,562,587	\$ 3,727,970	\$ 3,833,663	\$ 4,416,371	\$ 4,815,418	\$ 5,382,861

* Due to the District's policy change in the recognition of personal property tax revenues, fiscal year 2010 amounts were adjusted.

** In FY2013, the District implemented GASB Statement No. 65 and restated the beginning net position. The effect of this restatement is not reflected in amounts presented for years prior to FY2013.

*** In FY2015, the District implemented GASB Statement No. 68 and restated the beginning net position. The effect of this restatement is not reflected in amounts presented for years prior to FY2015.

**** In FY2017, the District implemented GASB Statement No. 80 and restated the beginning net position for the primary government. The effect of this restatement is not reflected in amounts presented for years prior to FY2017.

Source: Information was extracted from Exhibit 1-a, Statement of Net Position, Page 44.

Changes in Net Position

Exhibit S-1B

Last Ten Fiscal Years

(accrual basis of accounting, dollars in thousands)

			*			**		***		****
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental activities										
Expenses										
Governmental direction and support	\$ 834,694	\$ 878,219	\$ 871,240	\$ 783,557	\$ 987,978	\$ 993,774	\$ 929,313	\$ 1,144,379	\$ 1,228,553	\$ 1,085,592
Economic development and regulation	499,644	470,567	374,149	370,592	353,618	460,082	416,670	474,493	548,314	591,861
Public safety and justice	1,384,517	1,407,166	1,563,505	1,521,863	1,490,423	1,497,016	1,568,899	1,715,161	1,799,670	1,594,081
Public education system	1,787,635	1,937,238	1,989,518	2,086,722	2,113,955	2,224,946	2,221,519	2,326,963	2,271,561	2,602,658
Human support services	3,285,325	3,598,570	3,677,405	3,889,812	3,925,613	4,086,722	4,336,730	4,484,943	4,507,123	4,863,087
Public works	586,649	553,233	497,027	489,304	587,002	603,423	651,221	705,766	701,559	758,431
Public transportation	214,905	230,499	243,668	257,703	221,339	284,851	309,436	335,703	359,097	368,014
Interest on long-term debt	293,339	336,536	324,319	356,164	397,216	382,530	396,754	404,130	392,638	446,621
Total governmental activities expenses	8,886,708	9,412,028	9,540,831	9,755,717	10,077,144	10,533,344	10,830,542	11,591,538	11,808,515	12,310,345
Program revenues										
Charges for services, fees, fines & forfeits:										
Economic development and regulation	111,105	105,148	112,074	126,407	134,410	136,436	146,067	167,841	172,898	180,307
Public works	206,771	196,119	219,005	228,287	191,960	170,810	189,566	165,931	183,592	185,842
Others	61,273	98,211	118,943	135,407	211,033	223,969	165,753	205,189	242,257	228,173
Operating grants & contributions	2,178,275	2,813,568	3,321,671	3,343,747	3,190,038	3,277,118	3,368,565	3,464,746	3,577,091	3,832,821
Capital grants & contributions	175,841	180,602	259,277	172,964	261,411	270,813	178,218	224,891	167,948	219,751
Total governmental activities program revenues	2,733,265	3,393,648	4,030,970	4,006,812	3,988,852	4,079,146	4,048,169	4,228,598	4,343,786	4,646,894
Net expenses	(6,153,443)	(6,018,380)	(5,509,861)	(5,748,905)	(6,088,292)	(6,454,198)	(6,782,373)	(7,362,940)	(7,464,729)	(7,663,451)
General revenues										
Taxes:										
Property taxes	1,787,365	1,951,345	1,881,733	1,803,691	1,945,071	2,012,788	2,118,198	2,315,693	2,504,617	2,651,688
Sales and use taxes	1,101,859	1,052,011	1,081,005	1,121,257	1,218,576	1,247,374	1,282,573	1,425,525	1,451,441	1,527,120
Income and franchise taxes	1,755,894	1,478,068	1,434,131	1,656,283	1,956,590	2,094,179	2,094,754	2,316,727	2,417,206	2,479,847
Gross receipts taxes	302,873	315,976	295,531	279,002	319,036	345,852	389,539	361,293	365,305	364,791
Other taxes	413,401	261,909	264,959	403,199	404,066	400,308	423,354	528,866	498,161	502,117
Investment earnings	95,847	28,242	19,156	6,122	21,944	6,071	6,810	5,855	11,601	9,288
Miscellaneous	458,469	530,847	447,368	563,400	514,590	580,097	499,235	406,914	510,330	527,920
Special items	153,640	287,137	266,942	-	-	-	-	-	-	-
Transfers	70,300	68,775	96,624	71,311	66,404	68,314	54,966	55,586	53,287	29,616
Total governmental activities general revenues	6,139,648	5,974,310	5,787,449	5,904,265	6,446,277	6,754,983	6,869,429	7,416,459	7,811,948	8,092,387
Change in net position - governmental activities	\$ (13,795)	\$ (44,070)	\$ 277,588	\$ 155,360	\$ 357,985	\$ 300,785	\$ 87,056	\$ 53,519	\$ 347,219	\$ 428,936

(Continued)

Footnotes are presented on page 180.

Changes in Net Position

Exhibit S-1B

Last Ten Fiscal Years

(accrual basis of accounting, dollars in thousands)

(Continued)

			*				**			***			****
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017			
Business activities													
Expenses													
Lottery and games	\$ 182,981	\$ 176,625	\$ 163,393	\$ 169,526	\$ 183,185	\$ 173,927	\$ 161,144	\$ 156,762	\$ 174,882	\$ 173,241			
Unemployment compensation	150,237	370,775	480,976	408,997	344,913	255,645	160,403	119,267	114,633	143,942			
Not-for-Profit hospital	-	-	-	-	-	-	-	-	-	134,104			
Nursing home services	40,837	44,601	18,817	4,555	-	-	-	-	-	-			
Total business-type activities expenses	374,055	592,001	663,186	583,078	528,098	429,572	321,547	276,029	289,515	451,287			
Program revenues													
Charges for services, fees, fines & forfeits:													
Lottery and games	252,721	245,370	230,159	231,749	249,675	242,460	216,040	212,495	228,183	218,732			
Not-for-Profit Hospital	-	-	-	-	-	-	-	-	-	123,679			
Nursing home services	37,435	43,424	19,991	4,135	-	-	-	-	-	-			
Operating grants & contributions	21,191	36,985	36,998	34,968	27,945	32,790	9,766	14,561	12,028	25,217			
Total business-type activities program revenues	311,347	325,779	287,148	270,852	277,620	275,250	225,806	227,056	240,211	367,628			
Net expenses	(62,708)	(266,222)	(376,038)	(312,226)	(250,478)	(154,322)	(95,741)	(48,973)	(49,304)	(83,659)			
General revenues													
Taxes:													
Other taxes	92,733	94,622	129,471	128,875	133,618	131,025	141,760	148,889	145,887	143,728			
Investment earnings	21,317	19,061	13,584	11,764	8,517	7,723	7,340	7,666	8,532	9,645			
Miscellaneous	16,355	152,161	229,709	226,355	178,556	96,161	20,244	-	-	-			
Transfers	(70,300)	(68,775)	(96,624)	(71,311)	(66,404)	(68,314)	(54,966)	(55,586)	(53,287)	(29,616)			
Total business-type activities general revenues	60,105	197,069	276,140	295,683	254,287	166,595	114,378	100,969	101,132	123,757			
Change in net position - business-type activities	(2,603)	(69,153)	(99,898)	(16,543)	3,809	12,273	18,637	51,996	51,828	40,098			
Total primary government													
Expenses	9,260,763	10,004,029	10,204,017	10,338,795	10,605,242	10,962,916	11,152,089	11,867,567	12,098,030	12,761,632			
Program revenues	3,044,612	3,719,427	4,318,118	4,277,664	4,266,472	4,354,396	4,273,975	4,455,654	4,583,997	5,014,522			
Net expenses	(6,216,151)	(6,284,602)	(5,885,899)	(6,061,131)	(6,338,770)	(6,608,520)	(6,878,114)	(7,411,913)	(7,514,033)	(7,747,110)			
General revenues	6,199,753	6,171,379	6,063,589	6,199,948	6,700,564	6,921,578	6,983,807	7,517,428	7,913,080	8,216,144			
Change in net position - primary government	\$ (16,398)	\$ (113,223)	\$ 177,690	\$ 138,817	\$ 361,794	\$ 313,058	\$ 105,693	\$ 105,515	\$ 399,047	\$ 469,034			

* Due to the District's policy change in the recognition of personal property tax revenues, fiscal year 2010 amounts were adjusted.

** In FY2013, the District implemented GASB Statement No. 65 and restated the beginning net position. The effect of this restatement is not reflected in amounts presented for years prior to FY2013.

*** In FY2015, the District implemented GASB Statement No. 68 and restated the beginning net position. The effect of this restatement is not reflected in amounts presented for years prior to FY2015.

**** In FY2017, the District implemented GASB Statement No. 80 and restated the beginning net position for the primary government. The effect of this restatement is not reflected in amounts presented for years prior to FY2017

Source: Information was extracted from Exhibit 1-b, Statement of Activities, Page 45.

Fund Balances - Governmental Funds

Exhibit S-1C

Last Ten Fiscal Years

(modified accrual basis of accounting, dollars in thousands)

	*		
	2008	2009	2010
General Fund			
Reserved	\$ 957,977	\$ 703,694	\$ 836,181
Unreserved	286,745	216,789	94,588
Total general fund	<u>\$ 1,244,722</u>	<u>\$ 920,483</u>	<u>\$ 930,769</u>
All other governmental funds			
Reserved, reported in:			
Special revenue funds	\$ 465,229	\$ 507,678	\$ 555,476
Capital project funds	629,805	417,212	137,922
Total all other governmental funds	<u>\$ 1,095,034</u>	<u>\$ 924,890</u>	<u>\$ 693,398</u>

In FY 2011, the District implemented GASB Statement No. 54; presentation is not comparable to prior years.

	2011	2012	2013	2014	2015	2016	2017
General Fund							
Nonspendable	\$ 18,465	\$ 20,357	\$ 16,015	\$ 25,668	\$ 12,734	\$ 11,631	\$ 14,969
Restricted	756,650	856,277	976,071	983,011	1,026,396	1,030,895	1,120,068
Committed	256,287	595,008	659,567	744,649	1,047,105	1,325,895	1,541,254
Assigned	73,492	34,879	97,275	120,331	80,827	20,668	-
Unassigned	-	-	-	-	-	-	-
Total general fund	<u>\$ 1,104,894</u>	<u>\$ 1,506,521</u>	<u>\$ 1,748,928</u>	<u>\$ 1,873,659</u>	<u>\$ 2,167,062</u>	<u>\$ 2,389,089</u>	<u>\$ 2,676,291</u>
All other governmental funds							
Nonspendable	\$ -	\$ -	\$ -	\$ 9,736	\$ 3,752	\$ 2	\$ -
Restricted	621,740	541,642	717,664	639,604	821,872	754,029	675,825
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	(116,269)	-	(114,248)	-	(228,870)	(642,032)
Total all other governmental funds	<u>\$ 621,740</u>	<u>\$ 425,373</u>	<u>\$ 717,664</u>	<u>\$ 535,092</u>	<u>\$ 825,624</u>	<u>\$ 525,161</u>	<u>\$ 33,793</u>

* Due to the District's policy change in the recognition of personal property tax revenues, fiscal year 2010 amounts were adjusted.

Source: Information was extracted from Exhibit 2-a, Balance Sheet - Governmental Funds, Page 46.

Changes in Fund Balances - Governmental Funds

Exhibit S-1D

Last Ten Fiscal Years

(modified accrual basis of accounting, dollars in thousands)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
*										
REVENUES										
Taxes	\$ 5,333,118	\$ 5,042,487	\$ 4,956,910	\$ 5,260,486	\$ 5,833,054	\$ 6,128,210	\$ 6,325,257	\$ 6,988,738	\$ 7,283,128	\$ 7,523,653
Fines and forfeits	99,452	106,169	128,473	129,448	185,771	178,708	143,124	129,283	202,314	176,351
Licenses and permits	94,988	91,230	86,951	102,769	99,300	105,081	102,242	119,658	123,029	127,546
Charges for services	184,709	202,079	234,598	257,884	252,332	247,426	256,020	290,020	273,404	290,425
Investment earnings	95,847	28,242	19,156	5,789	21,728	6,608	6,810	5,855	11,601	14,039
Miscellaneous	457,747	524,046	447,365	549,006	514,694	511,582	552,455	414,500	457,163	470,392
Federal contributions	433,206	573,446	670,186	617,845	554,979	555,038	519,846	554,342	521,828	535,131
Operating grants	1,920,910	2,420,724	2,910,762	2,898,866	2,896,470	2,992,893	3,026,937	3,135,295	3,223,211	3,517,441
Total revenues	8,619,977	8,988,423	9,454,401	9,822,093	10,358,328	10,725,546	10,932,691	11,637,691	12,095,678	12,654,978
EXPENDITURES										
Governmental direction and support	695,175	672,463	657,935	698,117	787,331	810,803	920,513	1,027,473	1,068,253	1,070,683
Economic development and regulation	461,707	405,140	388,424	351,814	318,266	383,143	411,812	448,244	560,365	578,242
Public safety and justice	1,369,907	1,381,873	1,546,473	1,517,640	1,469,727	1,513,469	1,515,470	1,521,196	1,671,804	1,596,144
Public education system	1,716,701	1,850,200	1,904,023	1,943,438	1,980,384	2,084,613	2,128,137	2,246,209	2,309,778	2,500,267
Human support services	3,222,979	3,485,267	3,669,367	3,823,317	3,881,043	4,042,204	4,261,400	4,438,448	4,514,647	4,814,189
Public works	416,982	388,713	318,590	265,750	342,215	287,598	329,355	354,686	365,437	390,741
Public transportation	214,905	230,499	243,668	257,703	221,339	284,851	309,436	335,703	359,097	368,014
Debt service:										
Principal	251,998	277,523	209,746	211,696	217,645	254,312	306,498	301,001	361,375	333,305
Interest	287,354	292,484	300,123	333,872	375,461	410,020	422,450	421,549	449,347	470,307
Fiscal charges	25,330	19,659	64,532	14,296	15,447	8,640	4,895	8,311	3,732	7,849
Total debt service	564,682	589,666	574,401	559,864	608,553	672,972	733,843	730,861	814,454	811,461
Subtotal expenditures	8,663,038	9,003,821	9,302,881	9,417,643	9,608,858	10,079,653	10,609,966	11,102,820	11,663,835	12,129,741
Capital outlay	1,390,415	1,130,971	1,359,488	1,189,356	1,152,943	1,208,481	1,123,073	1,196,394	1,107,239	1,233,004
Total expenditures	10,053,453	10,134,792	10,662,369	10,606,999	10,761,801	11,288,134	11,733,039	12,299,214	12,771,074	13,362,745
Excess (deficiency) of revenues over (under) expenditures	(1,433,476)	(1,146,369)	(1,207,968)	(784,906)	(403,473)	(562,588)	(800,348)	(661,523)	(675,396)	(707,767)
OTHER FINANCING SOURCES (USES)										
Debt issuance	664,105	491,645	750,298	745,025	439,370	833,286	597,230	1,034,252	431,815	398,911
Refunding debt issuance	675,895	580,140	835,010	63,860	608,210	25,005	475,305	231,255	95,575	1,168,615
Premium on sale of bonds	36,282	50,198	89,505	24,711	124,679	154,681	85,679	155,540	84,235	177,402
Payment to refunded bond escrow agent	(675,385)	(607,640)	(855,011)	(63,335)	(679,843)	(28,929)	(503,439)	(256,765)	(95,120)	(1,287,378)
Equipment financing program	36,479	62,068	34,162	45,801	49,463	41,016	31,716	25,590	11,368	-
Transfers in	477,829	447,639	429,033	302,059	353,087	364,563	331,676	358,736	460,462	358,002
Transfers out	(407,529)	(378,864)	(332,409)	(230,748)	(286,683)	(296,249)	(276,710)	(303,150)	(407,175)	(312,402)
Sale of capital assets	726	6,800	-	-	450	3,913	1,050	-	15,800	451
Total other financing sources	808,402	651,986	950,588	887,373	608,733	1,097,286	742,507	1,245,458	596,960	503,601
Special items	175,250	-	-	-	-	-	-	-	-	-
Net change in fund balances	\$ (449,824)	\$ (494,383)	\$ (257,380)	\$ 102,467	\$ 205,260	\$ 534,698	\$ (57,841)	\$ 583,935	\$ (78,436)	\$ (204,166)
Total capitalized expenditures	\$ 1,402,291	\$ 1,222,453	\$ 1,455,655	\$ 936,823	\$ 999,605	\$ 925,053	\$ 893,504	\$ 905,635	\$ 936,960	\$ 1,031,265
Debt service as a percentage of noncapital expenditures	6.23%	6.40%	5.54%	5.64%	6.08%	6.41%	6.72%	6.34%	6.85%	6.52%

* Due to the District's policy change in the recognition of personal property tax revenues, fiscal year 2010 amounts were adjusted.

Source: Information was extracted from Exhibit 2-b, Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds, Page 47.

Tax Revenues by Source - Governmental Funds

Exhibit S-1E

Last Ten Fiscal Years

(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	Total					
2008	\$ 1,666,315	\$ 59,690	\$ 33,086	\$ 1,759,091	\$ 1,101,859	\$ 1,755,894	\$ 302,873	\$ 413,401	\$ 5,333,118
2009	1,832,748	69,163	32,612	1,934,523	1,052,011	1,478,068	315,976	261,909	5,042,487
2010	1,790,519	56,501 *	34,264 **	1,881,284	1,081,005	1,434,131	295,531	264,959	4,956,910
2011	1,715,069	52,696	32,980	1,800,745	1,121,257	1,656,283	279,002	403,199	5,260,486
2012	1,843,918	55,734	35,134	1,934,786	1,218,576	1,956,590	319,036	404,066	5,833,054
2013	1,940,169	54,878	45,450	2,040,497	1,247,374	2,094,179	345,852	400,308	6,128,210
2014	2,037,905	55,413	41,719	2,135,037	1,282,573	2,094,754	389,539	423,354	6,325,257
2015	2,219,859	57,225	79,243	2,356,327	1,425,525	2,316,727	361,293	528,866	6,988,738
2016	2,386,010	59,101	58,780	2,503,891	1,451,441	2,464,330	365,305	498,161	7,283,128
2017	2,500,732	63,305	53,066	2,617,103	1,527,120	2,512,522	364,791	502,117	7,523,653

* Due to the District's policy change in the recognition of personal property tax revenues, fiscal year 2010 amounts were adjusted.

** Corrected to reflect proper classification.

Source: Information was extracted from Exhibit 2-b, Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds, Page 47.