

## 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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## FINANCIAL TRENDS

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

**Exhibit S-1A  
Net Position by Component - Last Ten Fiscal Years  
Accrual Basis of Accounting (\$000s)**

| <b>NET POSITION</b>                                | <b>2010</b>         | <b>2011</b>         | <b>2012</b>         | <b>2013</b>         | <b>2014</b>         | <b>2015</b>         | <b>2016</b>         | <b>2017</b>         | <b>2018</b>         | <b>2019</b>         |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Governmental activities</b>                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Net investment in capital assets                   | \$ 2,437,385        | \$ 2,534,538        | \$ 2,872,272        | \$ 2,849,043        | \$ 2,830,199        | \$ 2,639,069        | \$ 2,835,463        | \$ 3,204,028        | \$ 3,467,965        | \$ 3,571,065        |
| Restricted   | 1,117,560           | 963,694             | 1,057,582           | 1,264,682           | 1,195,364           | 1,594,809           | 1,440,889           | 1,538,687           | 1,727,770           | 1,803,748           |
| Unrestricted                                       | (739,720)           | (527,647)           | (601,284)           | (632,045)           | (456,827)           | (134,430)           | 170,315             | 132,888             | (44,334)            | 698,133             |
| <b>Total governmental activities net position</b>  | <b>2,815,225</b>    | <b>2,970,585</b>    | <b>3,328,570</b>    | <b>3,481,680</b>    | <b>3,568,736</b>    | <b>4,099,448</b>    | <b>4,446,667</b>    | <b>4,875,603</b>    | <b>5,151,401</b>    | <b>6,072,946</b>    |
| <b>Business-type activities</b>                    |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Net investment in capital assets                   | 4,827               | 478                 | 480                 | 427                 | 270                 | 169                 | 330                 | 79,700              | 72,469              | 68,849              |
| Restricted   | 233,296             | 226,229             | 229,930             | 241,952             | 260,645             | 312,483             | 364,237             | 416,373             | 459,203             | 503,431             |
| Unrestricted                                       | 8,628               | 3,501               | 3,607               | 3,911               | 4,012               | 4,271               | 4,184               | 11,185              | 4,240               | 13,711              |
| <b>Total business-type activities net position</b> | <b>246,751</b>      | <b>230,208</b>      | <b>234,017</b>      | <b>246,290</b>      | <b>264,927</b>      | <b>316,923</b>      | <b>368,751</b>      | <b>507,258</b>      | <b>535,912</b>      | <b>585,991</b>      |
| <b>Primary government</b>                          |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Net investment in capital assets                   | 2,442,212           | 2,535,016           | 2,872,752           | 2,849,470           | 2,830,469           | 2,639,238           | 2,835,793           | 3,283,728           | 3,540,434           | 3,639,914           |
| Restricted   | 1,350,856           | 1,189,923           | 1,287,512           | 1,506,634           | 1,456,009           | 1,907,292           | 1,805,126           | 1,955,060           | 2,186,973           | 2,307,179           |
| Unrestricted                                       | (731,092)           | (524,146)           | (597,677)           | (628,134)           | (452,815)           | (130,159)           | 174,499             | 144,073             | (40,094)            | 711,844             |
| <b>Total primary government net position</b>       | <b>\$ 3,061,976</b> | <b>\$ 3,200,793</b> | <b>\$ 3,562,587</b> | <b>\$ 3,727,970</b> | <b>\$ 3,833,663</b> | <b>\$ 4,416,371</b> | <b>\$ 4,815,418</b> | <b>\$ 5,382,861</b> | <b>\$ 5,687,313</b> | <b>\$ 6,658,937</b> |

Notes:  
FY 2010 amounts were adjusted due to the District's policy change in the recognition of personal property tax revenues.

Source: Information for each fiscal year was extracted from Exhibit 1-a, Statement of Net Position.

**Exhibit S-1B**  
**Changes in Net Position - Last Ten Fiscal Years**  
**Accrual Basis of Accounting (\$000s)**

|   | 2010               | 2011               | 2012               | 2013               | 2014               | 2015               | 2016               | 2017               | 2018               | 2019               |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>GOVERNMENTAL ACTIVITIES</b>                                      |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| <b>Expenses</b>   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Governmental direction and support                                  | \$ 871,240         | \$ 783,557         | \$ 987,978         | \$ 993,774         | \$ 929,313         | \$ 1,144,379       | \$ 1,228,553       | \$ 1,085,592       | \$ 1,164,181       | \$ 1,157,810       |
| Economic development and regulation                                 | 374,149            | 370,592            | 353,618            | 460,082            | 416,670            | 474,493            | 548,314            | 591,861            | 724,404            | 700,346            |
| Public safety and justice   | 1,563,505          | 1,521,863          | 1,490,423          | 1,497,016          | 1,568,899          | 1,715,161          | 1,799,670          | 1,594,081          | 1,623,766          | 1,673,214          |
| Public education system   | 1,989,518          | 2,086,722          | 2,113,955          | 2,224,946          | 2,221,519          | 2,326,963          | 2,271,561          | 2,602,658          | 2,834,186          | 2,949,935          |
| Human support services  | 3,677,405          | 3,889,812          | 3,925,613          | 4,086,722          | 4,336,730          | 4,484,943          | 4,507,123          | 4,863,087          | 4,799,268          | 5,148,903          |
| Public works  | 497,027            | 489,304            | 587,002            | 603,423            | 651,221            | 705,766            | 701,559            | 758,431            | 812,726            | 860,918            |
| Public transportation   | 243,668            | 257,703            | 221,339            | 284,851            | 309,436            | 335,703            | 359,097            | 368,014            | 419,198            | 425,753            |
| Interest on long-term debt  | 324,319            | 356,164            | 397,216            | 382,530            | 396,754            | 404,130            | 392,638            | 446,621            | 435,006            | 425,812            |
| <b>Total governmental activities expenses</b>                       | <b>9,540,831</b>   | <b>9,755,717</b>   | <b>10,077,144</b>  | <b>10,533,344</b>  | <b>10,830,542</b>  | <b>11,591,538</b>  | <b>11,808,515</b>  | <b>12,310,345</b>  | <b>12,812,735</b>  | <b>13,342,691</b>  |
| <b>Program revenues</b>   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Charges for services, fees, fines & forfeitures:                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Economic development and regulation                                 | 112,074            | 126,407            | 134,410            | 136,436            | 146,067            | 167,841            | 172,898            | 180,307            | 181,857            | 268,190            |
| Public works  | 219,005            | 228,287            | 191,960            | 170,810            | 189,566            | 165,931            | 183,592            | 185,842            | 191,000            | 229,398            |
| Others  | 118,943            | 135,407            | 211,033            | 223,969            | 165,753            | 205,189            | 242,257            | 228,173            | 235,193            | 372,156            |
| Operating grants & contributions                                    | 3,321,671          | 3,343,747          | 3,190,038          | 3,277,118          | 3,368,565          | 3,464,746          | 3,577,091          | 3,832,821          | 3,674,019          | 3,916,440          |
| Capital grants & contributions                                      | 259,277            | 172,964            | 261,411            | 270,813            | 178,218            | 224,891            | 167,948            | 219,751            | 261,450            | 258,500            |
| <b>Total governmental activities program revenues</b>               | <b>4,030,970</b>   | <b>4,006,812</b>   | <b>3,988,852</b>   | <b>4,079,146</b>   | <b>4,048,169</b>   | <b>4,228,598</b>   | <b>4,343,786</b>   | <b>4,646,894</b>   | <b>4,543,519</b>   | <b>5,044,684</b>   |
| <b>Net expenses</b>   | <b>(5,509,861)</b> | <b>(5,748,905)</b> | <b>(6,088,292)</b> | <b>(6,454,198)</b> | <b>(6,782,373)</b> | <b>(7,362,940)</b> | <b>(7,464,729)</b> | <b>(7,663,451)</b> | <b>(8,269,216)</b> | <b>(8,298,007)</b> |
| <b>General revenues</b>   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Taxes:  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Property taxes  | 1,881,733          | 1,803,691          | 1,945,071          | 2,012,788          | 2,118,198          | 2,315,693          | 2,504,617          | 2,651,688          | 2,713,310          | 2,888,245          |
| Sales and use taxes   | 1,081,005          | 1,121,257          | 1,218,576          | 1,247,374          | 1,282,573          | 1,425,525          | 1,451,441          | 1,527,120          | 1,597,940          | 1,707,745          |
| Income and franchise taxes  | 1,434,131          | 1,656,283          | 1,956,590          | 2,094,179          | 2,094,754          | 2,316,727          | 2,417,206          | 2,479,847          | 2,666,690          | 2,969,289          |
| Gross receipts taxes  | 295,531            | 279,002            | 319,036            | 345,852            | 389,539            | 361,293            | 365,305            | 364,791            | 368,446            | 397,684            |
| Other taxes   | 264,959            | 403,199            | 404,066            | 400,308            | 423,354            | 528,866            | 498,161            | 502,117            | 508,151            | 583,429            |
| Investment earnings   | 19,156             | 6,122              | 21,944             | 6,071              | 6,810              | 5,855              | 11,601             | 9,288              | 36,273             | 53,941             |
| Miscellaneous   | 447,368            | 563,400            | 514,590            | 580,097            | 499,235            | 406,914            | 510,330            | 527,920            | 500,442            | 610,479            |
| Special items   | 266,942            | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| Transfers   | 96,624             | 71,311             | 66,404             | 68,314             | 54,966             | 55,586             | 53,287             | 29,616             | 12,080             | 8,740              |
| <b>Total governmental activities general revenues and transfers</b> | <b>5,787,449</b>   | <b>5,904,265</b>   | <b>6,446,277</b>   | <b>6,754,983</b>   | <b>6,869,429</b>   | <b>7,416,459</b>   | <b>7,811,948</b>   | <b>8,092,387</b>   | <b>8,403,332</b>   | <b>9,219,552</b>   |
| <b>Change in net position - governmental activities</b>             | <b>\$ 277,588</b>  | <b>\$ 155,360</b>  | <b>\$ 357,985</b>  | <b>\$ 300,785</b>  | <b>\$ 87,056</b>   | <b>\$ 53,519</b>   | <b>\$ 347,219</b>  | <b>\$ 428,936</b>  | <b>\$ 134,116</b>  | <b>\$ 921,545</b>  |

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**Exhibit S-1B  
Changes in Net Position - Last Ten Fiscal Years  
Accrual Basis of Accounting (\$000s)**

|  | 2010               | 2011               | 2012               | 2013               | 2014               | 2015               | 2016               | 2017               | 2018               | 2019               |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>BUSINESS-TYPE ACTIVITIES</b>                                      |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| <b>Expenses</b>  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Office of lottery and gaming   | \$ 163,393         | \$ 169,526         | \$ 183,185         | \$ 173,927         | \$ 161,144         | \$ 156,762         | \$ 174,882         | \$ 173,241         | \$ 161,397         | \$ 168,454         |
| Unemployment compensation  | 480,976            | 408,997            | 344,913            | 255,645            | 160,403            | 119,267            | 114,633            | 143,942            | 131,764            | 120,010            |
| Not-for-profit hospital corporation                                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | 134,104            | 149,194            | 149,736            |
| Nursing home services  | 18,817             | 4,555              | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>Total business-type activities expenses</b>                       | <b>663,186</b>     | <b>583,078</b>     | <b>528,098</b>     | <b>429,572</b>     | <b>321,547</b>     | <b>276,029</b>     | <b>289,515</b>     | <b>451,287</b>     | <b>442,355</b>     | <b>438,200</b>     |
| <b>Program revenues</b>  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Charges for services, fees, fines & forfeitures:                     |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Office of lottery and gaming   | 230,159            | 231,749            | 249,675            | 242,460            | 216,040            | 212,495            | 228,183            | 218,732            | 210,264            | 213,072            |
| Not-for-profit hospital  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | 123,679            | 96,925             | 110,335            |
| Nursing home services  | 19,991             | 4,135              | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| Operating grants & contributions                                     | 36,998             | 34,968             | 27,945             | 32,790             | 9,766              | 14,561             | 12,028             | 25,217             | 20,789             | 18,319             |
| <b>Total business-type activities program revenues</b>               | <b>287,148</b>     | <b>270,852</b>     | <b>277,620</b>     | <b>275,250</b>     | <b>225,806</b>     | <b>227,056</b>     | <b>240,211</b>     | <b>367,628</b>     | <b>327,978</b>     | <b>341,726</b>     |
| <b>Net expenses</b>  | <b>(376,038)</b>   | <b>(312,226)</b>   | <b>(250,478)</b>   | <b>(154,322)</b>   | <b>(95,741)</b>    | <b>(48,973)</b>    | <b>(49,304)</b>    | <b>(83,659)</b>    | <b>(114,377)</b>   | <b>(96,474)</b>    |
| <b>General revenues</b>  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Other taxes  | 129,471            | 128,875            | 133,618            | 131,025            | 141,760            | 148,889            | 145,887            | 143,728            | 144,068            | 142,877            |
| Investment earnings  | 13,584             | 11,764             | 8,517              | 7,723              | 7,340              | 7,666              | 8,532              | 9,645              | 11,043             | 12,416             |
| Miscellaneous  | 229,709            | 226,355            | 178,556            | 96,161             | 20,244             | -                  | -                  | -                  | -                  | -                  |
| Transfers  | (96,624)           | (71,311)           | (66,404)           | (68,314)           | (54,966)           | (55,586)           | (53,287)           | (29,616)           | (12,080)           | (8,740)            |
| <b>Total business-type activities general revenues and transfers</b> | <b>276,140</b>     | <b>295,683</b>     | <b>254,287</b>     | <b>166,595</b>     | <b>114,378</b>     | <b>100,969</b>     | <b>101,132</b>     | <b>123,757</b>     | <b>143,031</b>     | <b>146,553</b>     |
| <b>Change in net position - business-type activities</b>             | <b>\$ (99,898)</b> | <b>\$ (16,543)</b> | <b>\$ 3,809</b>    | <b>\$ 12,273</b>   | <b>\$ 18,637</b>   | <b>\$ 51,996</b>   | <b>\$ 51,828</b>   | <b>\$ 40,098</b>   | <b>\$ 28,654</b>   | <b>\$ 50,079</b>   |
| <b>PRIMARY GOVERNMENT</b>  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Expenses   | \$ 10,204,017      | \$ 10,338,795      | \$ 10,605,242      | \$ 10,962,916      | \$ 11,152,089      | \$ 11,867,567      | \$ 12,098,030      | \$ 12,761,632      | \$ 13,255,090      | \$ 13,780,891      |
| Program revenues   | 4,318,118          | 4,277,664          | 4,266,472          | 4,354,396          | 4,273,975          | 4,455,654          | 4,583,997          | 5,014,522          | 4,871,497          | 5,386,410          |
| <b>Net expenses</b>  | <b>(5,885,899)</b> | <b>(6,061,131)</b> | <b>(6,338,770)</b> | <b>(6,608,520)</b> | <b>(6,878,114)</b> | <b>(7,411,913)</b> | <b>(7,514,033)</b> | <b>(7,747,110)</b> | <b>(8,383,593)</b> | <b>(8,394,481)</b> |
| General revenues   | 6,063,589          | 6,199,948          | 6,700,564          | 6,921,578          | 6,983,807          | 7,517,428          | 7,913,080          | 8,216,144          | 8,546,363          | 9,366,105          |
| <b>Change in net position - primary government</b>                   | <b>\$ 177,690</b>  | <b>\$ 138,817</b>  | <b>\$ 361,794</b>  | <b>\$ 313,058</b>  | <b>\$ 105,693</b>  | <b>\$ 105,515</b>  | <b>\$ 399,047</b>  | <b>\$ 469,034</b>  | <b>\$ 162,770</b>  | <b>\$ 971,624</b>  |

Note:  
FY 2010 amounts were adjusted due to the District's policy change in the recognition of personal property tax revenues.

Source: Information for each fiscal year was extracted from Exhibit 1-b, Statement of Activities.



**Exhibit S-1C**  
**Fund Balances - Governmental Funds - Last Ten Fiscal Years**  
**Modified Accrual Basis of Accounting (\$000s)**

|   | 2010      |                  | 2011      |                  | 2012      |                  | 2013      |                  | 2014      |                  | 2015      |                  | 2016      |                  | 2017      |                  | 2018      |                  | 2019 |  |
|---|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|------|--|
| <b>General Fund</b>                       |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |      |  |
| Reserved                                  | \$        | 836,181          |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |      |  |
| Unreserved                                |           | 94,588           |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |      |  |
| <b>Total general fund</b>                 | <b>\$</b> | <b>930,769</b>   |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |      |  |
| <b>All other governmental funds</b>       |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |      |  |
| Reserved, reported in:                    |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |      |  |
| Special revenue funds                     | \$        | 555,476          |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |      |  |
| Capital projects funds                    |           | 137,922          |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |      |  |
| <b>Total all other governmental funds</b> | <b>\$</b> | <b>693,398</b>   |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |      |  |
| <b>General Fund</b>                       |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |      |  |
| Nonspendable                              | \$        | 18,465           | \$        | 20,357           | \$        | 16,015           | \$        | 25,668           | \$        | 12,734           | \$        | 11,631           | \$        | 14,969           | \$        | 8,270            | \$        | 10,303           |      |  |
| Restricted                                |           | 756,650          |           | 856,277          |           | 976,071          |           | 983,011          |           | 1,026,396        |           | 1,030,895        |           | 1,120,068        |           | 1,105,718        |           | 1,132,630        |      |  |
| Committed                                 |           | 256,287          |           | 595,008          |           | 659,567          |           | 744,649          |           | 1,047,105        |           | 1,325,895        |           | 1,541,254        |           | 1,635,148        |           | 2,041,133        |      |  |
| Assigned                                  |           | 73,492           |           | 34,879           |           | 97,275           |           | 120,331          |           | 80,827           |           | 20,668           |           | -                |           | 27,247           |           | 69,250           |      |  |
| <b>Total general fund</b>                 | <b>\$</b> | <b>1,104,894</b> | <b>\$</b> | <b>1,506,521</b> | <b>\$</b> | <b>1,748,928</b> | <b>\$</b> | <b>1,873,659</b> | <b>\$</b> | <b>2,167,062</b> | <b>\$</b> | <b>2,389,089</b> | <b>\$</b> | <b>2,676,291</b> | <b>\$</b> | <b>2,776,383</b> | <b>\$</b> | <b>3,253,316</b> |      |  |
| <b>All other governmental funds</b>       |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |           |                  |      |  |
| Nonspendable                              | \$        | -                | \$        | -                | \$        | -                | \$        | 9,736            | \$        | 3,752            | \$        | 2                | \$        | -                | \$        | -                | \$        | -                |      |  |
| Restricted                                |           | 621,740          |           | 541,642          |           | 717,664          |           | 639,604          |           | 821,872          |           | 754,029          |           | 675,825          |           | 639,734          |           | 704,749          |      |  |
| Unassigned                                |           | -                |           | (116,269)        |           | -                |           | (114,248)        |           | -                |           | (228,870)        |           | (642,032)        |           | (522,345)        |           | (378,421)        |      |  |
| <b>Total all other governmental funds</b> | <b>\$</b> | <b>621,740</b>   | <b>\$</b> | <b>425,373</b>   | <b>\$</b> | <b>717,664</b>   | <b>\$</b> | <b>535,092</b>   | <b>\$</b> | <b>825,624</b>   | <b>\$</b> | <b>525,161</b>   | <b>\$</b> | <b>33,793</b>    | <b>\$</b> | <b>117,389</b>   | <b>\$</b> | <b>326,328</b>   |      |  |

Note:

FY 2010 amounts were adjusted due to the District's policy change in the recognition of personal property tax revenues.

Source: Information for each fiscal year was extracted from Exhibit 2-a, Balance Sheet - Governmental Funds.

**Exhibit S-1D**  
**Changes in Fund Balances - Governmental Funds - Last Ten Fiscal Years**  
**Modified Accrual Basis of Accounting (\$000s)**

|   | 2010                | 2011              | 2012              | 2013              | 2014               | 2015              | 2016               | 2017                | 2018               | 2019              |
|---|---------------------|-------------------|-------------------|-------------------|--------------------|-------------------|--------------------|---------------------|--------------------|-------------------|
| <b>REVENUES</b>   |                     |                   |                   |                   |                    |                   |                    |                     |                    |                   |
| Taxes   | \$ 4,956,910        | \$ 5,260,486      | \$ 5,833,054      | \$ 6,128,210      | \$ 6,325,257       | \$ 6,988,738      | \$ 7,283,128       | \$ 7,523,653        | \$ 7,824,560       | \$ 8,506,017      |
| Fines and forfeitures                                   | 128,473             | 129,448           | 185,771           | 178,708           | 143,124            | 129,283           | 202,314            | 176,351             | 168,486            | 202,194           |
| Licenses and permits                                    | 86,951              | 102,769           | 99,300            | 105,081           | 102,242            | 119,658           | 123,029            | 127,546             | 133,938            | 172,493           |
| Charges for services                                    | 234,598             | 257,884           | 252,332           | 247,426           | 256,020            | 290,020           | 273,404            | 290,425             | 305,626            | 377,699           |
| Investment earnings                                     | 19,156              | 5,789             | 21,728            | 6,608             | 6,810              | 5,855             | 11,601             | 14,039              | 36,273             | 53,944            |
| Miscellaneous   | 447,365             | 549,006           | 514,694           | 511,582           | 552,455            | 414,500           | 457,163            | 470,392             | 514,926            | 591,665           |
| Federal contributions                                   | 670,186             | 617,845           | 554,979           | 555,038           | 519,846            | 554,342           | 521,828            | 535,131             | 528,300            | 556,431           |
| Operating grants  | 2,910,762           | 2,898,866         | 2,896,470         | 2,992,893         | 3,026,937          | 3,135,295         | 3,223,211          | 3,517,441           | 3,407,169          | 3,594,143         |
| <b>Total revenues</b>                                   | <b>9,454,401</b>    | <b>9,822,093</b>  | <b>10,358,328</b> | <b>10,725,546</b> | <b>10,932,691</b>  | <b>11,637,691</b> | <b>12,095,678</b>  | <b>12,654,978</b>   | <b>12,919,278</b>  | <b>14,054,586</b> |
| <b>EXPENDITURES</b>                                     |                     |                   |                   |                   |                    |                   |                    |                     |                    |                   |
| Governmental direction and support                      | 657,935             | 698,117           | 787,331           | 810,803           | 920,513            | 1,027,473         | 1,068,253          | 1,070,683           | 1,095,013          | 1,111,281         |
| Economic development and regulation                     | 388,424             | 351,814           | 318,266           | 383,143           | 411,812            | 448,244           | 560,365            | 578,242             | 665,315            | 708,236           |
| Public safety and justice                               | 1,546,473           | 1,517,640         | 1,469,727         | 1,513,469         | 1,515,470          | 1,521,196         | 1,671,804          | 1,596,144           | 1,621,278          | 1,649,122         |
| Public education system                                 | 1,904,023           | 1,943,438         | 1,980,384         | 2,084,613         | 2,128,137          | 2,246,209         | 2,309,778          | 2,500,267           | 2,735,135          | 2,789,110         |
| Human support services                                  | 3,669,367           | 3,823,317         | 3,881,043         | 4,042,204         | 4,261,400          | 4,438,448         | 4,514,647          | 4,814,189           | 4,758,686          | 5,089,527         |
| Public works  | 318,590             | 265,750           | 342,215           | 287,598           | 329,355            | 354,686           | 365,437            | 390,741             | 418,694            | 461,413           |
| Public transportation                                   | 243,668             | 257,703           | 221,339           | 284,851           | 309,436            | 335,703           | 359,097            | 368,014             | 419,198            | 425,753           |
| Debt service:   |                     |                   |                   |                   |                    |                   |                    |                     |                    |                   |
| Principal   | 209,746             | 211,696           | 217,645           | 254,312           | 306,498            | 301,001           | 361,375            | 333,305             | 402,532            | 440,980           |
| Interest  | 300,123             | 333,872           | 375,461           | 410,020           | 422,450            | 421,549           | 449,347            | 470,307             | 477,632            | 481,189           |
| Fiscal charges  | 64,532              | 14,296            | 15,447            | 8,640             | 4,895              | 8,311             | 3,732              | 7,849               | 7,322              | 6,368             |
| Total debt service                                      | 574,401             | 559,864           | 608,553           | 672,972           | 733,843            | 730,861           | 814,454            | 811,461             | 887,486            | 928,537           |
| Subtotal expenditures                                   | 9,302,881           | 9,417,643         | 9,608,858         | 10,079,653        | 10,609,966         | 11,102,820        | 11,663,835         | 12,129,741          | 12,600,805         | 13,162,979        |
| Capital outlay  | 1,359,488           | 1,189,356         | 1,152,943         | 1,208,481         | 1,123,073          | 1,196,394         | 1,107,239          | 1,233,004           | 1,445,192          | 1,420,756         |
| <b>Total expenditures</b>                               | <b>10,662,369</b>   | <b>10,606,999</b> | <b>10,761,801</b> | <b>11,288,134</b> | <b>11,733,039</b>  | <b>12,299,214</b> | <b>12,771,074</b>  | <b>13,362,745</b>   | <b>14,045,997</b>  | <b>14,583,735</b> |
| <b>Deficiency of revenues under expenditures</b>        | <b>(1,207,968)</b>  | <b>(784,906)</b>  | <b>(403,473)</b>  | <b>(562,588)</b>  | <b>(800,348)</b>   | <b>(661,523)</b>  | <b>(675,396)</b>   | <b>(707,767)</b>    | <b>(1,126,719)</b> | <b>(529,149)</b>  |
| <b>OTHER FINANCING SOURCES (USES)</b>                   |                     |                   |                   |                   |                    |                   |                    |                     |                    |                   |
| Debt issuance   | 750,298             | 745,025           | 439,370           | 833,286           | 597,230            | 1,034,252         | 431,815            | 398,911             | 1,157,635          | 1,048,405         |
| Refunding debt issuance                                 | 835,010             | 63,860            | 608,210           | 25,005            | 475,305            | 231,255           | 95,575             | 1,168,615           | 401,095            | 290,000           |
| Premium on sale of bonds                                | 89,505              | 24,711            | 124,679           | 154,681           | 85,679             | 155,540           | 84,235             | 177,402             | 163,318            | 157,045           |
| Payment to refunded bond escrow agent                   | (855,011)           | (63,335)          | (679,843)         | (28,929)          | (503,439)          | (256,765)         | (95,120)           | (1,287,378)         | (444,960)          | (290,000)         |
| Equipment financing program                             | 34,162              | 45,801            | 49,463            | 41,016            | 31,716             | 25,590            | 11,368             | -                   | -                  | -                 |
| Transfers in  | 429,033             | 302,059           | 353,087           | 364,563           | 331,676            | 358,736           | 460,462            | 358,002             | 342,751            | 385,159           |
| Transfers out   | (332,409)           | (230,748)         | (286,683)         | (296,249)         | (276,710)          | (303,150)         | (407,175)          | (312,402)           | (330,671)          | (376,419)         |
| Sale of capital assets                                  | -                   | -                 | 450               | 3,913             | 1,050              | -                 | 15,800             | 451                 | 21,239             | 831               |
| <b>Total other financing sources</b>                    | <b>950,588</b>      | <b>887,373</b>    | <b>608,733</b>    | <b>1,097,286</b>  | <b>742,507</b>     | <b>1,245,458</b>  | <b>596,960</b>     | <b>503,601</b>      | <b>1,310,407</b>   | <b>1,215,021</b>  |
| <b>Net change in fund balances</b>                      | <b>\$ (257,380)</b> | <b>\$ 102,467</b> | <b>\$ 205,260</b> | <b>\$ 534,698</b> | <b>\$ (57,841)</b> | <b>\$ 583,935</b> | <b>\$ (78,436)</b> | <b>\$ (204,166)</b> | <b>\$ 183,688</b>  | <b>\$ 685,872</b> |
| Total capitalized expenditures                          | 1,455,655           | 936,823           | 999,605           | 925,053           | 893,504            | 905,635           | 936,960            | 1,031,265           | 1,197,775          | 1,235,887         |
| Debt service as a percentage of noncapital expenditures | 5.54%               | 5.64%             | 6.08%             | 6.41%             | 6.72%              | 6.34%             | 6.85%              | 6.52%               | 6.85%              | 6.91%             |

Note:  
FY 2010 amounts were adjusted due to the District's policy change in the recognition of personal property tax revenues.

Source: Information for each fiscal year was extracted from Exhibit 2-b, Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds.

**Exhibit S-1E**  
**Tax Revenues by Source - Governmental Funds - Last Ten Fiscal Years**  
**Modified Accrual Basis of Accounting (\$000s)**

| Fiscal Year | Property Tax |           |           |              | Sales and Use | Income and Franchise | Gross Receipts | Other Taxes | Total        |
|-------------|--------------|-----------|-----------|--------------|---------------|----------------------|----------------|-------------|--------------|
|             | Real         | Personal  | Rental    | Total        |               |                      |                |             |              |
| 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    |
| 2018        | 2,579,542    | 72,268    | 56,628    | 2,708,438    | 1,597,939     | 2,641,586            | 368,446        | 508,151     | 7,824,560    |
| 2019        | 2,725,774    | 92,065    | 57,338    | 2,875,177    | 1,707,745     | 2,941,982            | 397,684        | 583,429     | 8,506,017    |

## Notes:

FY 2010 amounts were adjusted due to the District's policy change in the recognition of personal property tax revenues.

FY 2010 amounts for Property Tax - Rental were corrected to reflect proper classification.

Source: Information for each fiscal year was extracted from Exhibit 2-b, Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds.