

Statistical Section

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:

Section	<u>Page</u>
1. Financial Trends	129
2. Revenue Capacity	135
3. Debt Capacity	141
4. Demographic and Economic Information	145
5. Operating Information	147

[This page intentionally left blank]

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 Five Fiscal Years***(accrual basis of accounting, dollars in thousands)*

NET ASSETS	2002	2003	2004	2005	2006
Governmental activities					
Invested in capital assets, net of related debt	\$ 656,901	\$ 518,223	\$ 774,533	\$ 1,069,731	\$ 958,597
Restricted	834,006	870,284	807,839	930,021	987,650
Unrestricted	(625,908)	(593,786)	(370,474)	(249,088)	167,779
Total governmental activities net assets	864,999	794,721	1,211,898	1,750,664	2,114,026
Business-type activities					
Invested in capital assets, net of related debt	1,495	1,354	17,927	16,183	17,391
Restricted	271,361	262,148	288,224	322,893	347,938
Unrestricted	1,990	37,442	34,829	34,968	29,000
Total business-type activities net assets	274,846	300,944	340,980	374,044	394,329
Primary government					
Invested in capital assets, net of related debt	658,396	519,577	792,460	1,085,914	975,988
Restricted	1,105,367	1,132,432	1,096,063	1,252,914	1,335,588
Unrestricted	(623,918)	(556,344)	(335,645)	(214,120)	196,779
Total primary government net assets	\$ 1,139,845	\$ 1,095,665	\$ 1,552,878	\$ 2,124,708	\$ 2,508,355

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

Source: Information was extracted from Exhibit 1-a, Statement of Net Assets, Page 38.

**Changes in Net Assets
Last Five Fiscal Years**

Exhibit S-1B

(accrual basis of accounting, dollars in thousands)

	2002	2003	2004	2005	2006
Governmental activities					
Expenses					
Governmental direction and support	\$ 471,609	\$ 525,072	\$ 554,614	\$ 641,964	\$ 574,097
Economic development and regulation	323,804	252,716	253,311	283,186	391,203
Public safety and justice	920,599	936,797	1,007,755	1,036,120	1,124,896
Public education system	1,153,719	1,168,545	1,301,807	1,374,538	1,486,112
Human support services	2,267,597	2,572,881	2,537,195	2,663,556	2,967,372
Public works	279,506	312,704	313,580	307,247	351,917
Public transportation	184,883	272,726	162,602	167,783	187,615
Interest on long-term debt	175,241	178,301	189,697	201,882	269,725
Total governmental activities expenses	5,776,958	6,219,742	6,320,561	6,676,276	7,352,937
Program revenues					
Charges for services, fees, fines & forfeitures:					
Fines and forfeitures	88,495	90,237	102,828	111,146	112,919
Licenses and permits	52,003	62,189	62,968	82,093	81,222
Charges for services	145,546	170,735	134,314	133,923	131,272
Operating grants & contributions	1,890,544	1,833,060	2,060,973	2,098,723	2,155,035
Capital grants & contributions	161,450	176,449	151,334	112,704	119,715
Total governmental activities program revenues	2,338,038	2,332,670	2,512,417	2,538,589	2,600,163
Net expenses	(3,438,920)	(3,887,072)	(3,808,144)	(4,137,687)	(4,752,774)
General revenues					
Taxes:					
Property taxes	809,069	899,665	1,017,653	1,150,672	1,272,998
Sales and use taxes	750,060	779,920	828,391	957,394	1,004,471
Income and franchise taxes	1,160,423	1,167,452	1,299,009	1,472,432	1,591,483
Gross receipts taxes	231,786	261,643	271,897	295,819	278,453
Other taxes	283,146	273,191	379,521	377,213	390,542
Grants and contributions - unrestricted	-	25,070	24,543	-	-
Investment earnings	19,283	13,341	16,211	39,811	73,207
Miscellaneous	333,943	325,529	314,596	311,662	431,182
Special items	(171,094)	-	-	-	-
Transfers	63,000	37,574	73,500	71,450	73,800
Total governmental activities general revenues	3,479,616	3,783,385	4,225,321	4,676,453	5,116,136
Change in net assets --- governmental activities	\$ 40,696	\$ (103,687)	\$ 417,177	\$ 538,766	\$ 363,362
Business activities					
Expenses					
Lottery and games	\$ 148,670	\$ 166,185	\$ 167,938	\$ 164,066	\$ 193,907
Unemployment compensation	191,043	165,045	113,888	92,728	102,749
Nursing home services	-	34,687	33,023	35,066	35,548
Total business-type activities expenses	339,713	365,917	314,849	291,860	332,204
Program revenues					
Charges for services, fees, fines & forfeitures:					
Lottery and games	211,151	237,890	241,133	234,931	266,391
Nursing home services	-	34,124	30,907	32,184	29,154
Operating grants & contributions	49,308	55,356	26,588	16,707	14,825
Capital grants & contributions	-	-	15,464	-	-
Total business-type activities program revenues	260,459	327,370	314,092	283,822	310,370
Net expenses	(79,254)	(38,547)	(757)	(8,038)	(21,834)
General revenues					
Taxes:					
Other taxes	104,945	82,626	97,196	92,985	95,888
Investment earnings	18,978	19,332	16,847	18,887	19,321
Miscellaneous	-	261,000	250,000	680	710
Transfers	(63,000)	(37,574)	(73,500)	(71,450)	(73,800)
Total business-type activities general revenues	60,923	64,645	40,793	41,102	42,119
Change in net assets --- business-type activities	\$ (18,331)	\$ 26,098	\$ 40,036	\$ 33,064	\$ 20,285
Total primary government					
Expenses	\$ 6,116,671	\$ 6,585,659	\$ 6,635,410	\$ 6,968,136	\$ 7,685,141
Program revenues	2,598,497	2,660,040	2,820,257	2,822,411	2,910,533
Net (expenses)/revenues	(3,518,174)	(3,925,619)	(3,815,153)	(4,145,725)	(4,774,608)
General revenues	3,540,539	3,848,030	4,272,366	4,717,555	5,158,255
Change in net assets --- primary government	\$ 22,365	\$ (73,090)	\$ 457,213	\$ 571,830	\$ 383,647

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

Source: Information was extracted from Exhibit 1-b, Statement of Activities, Page 39.

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

(modified accrual basis of accounting, dollars in thousands)

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
General Fund					
Reserved	\$ 545,414	\$ 568,243	\$ 607,903	\$ 1,110,770	\$ 1,045,560
Unreserved	319,914	329,114	607,112	473,913	389,582
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>
All other governmental funds					
Reserved, reported in:					
Special revenue funds	292,936	249,434	239,291	249,911	321,878
Capital project funds	148,760	52,607	43,914	86,530	732,602
Unreserved, reported in:					
Special revenue funds	31,751	-	-	-	-
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>

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

Source: Information was extracted from Exhibit 2-a, Balance Sheet - Governmental Funds, Page 40.

Changes in Fund Balances, Governmental Funds

Exhibit S-1D

Last Five Fiscal Years

(modified accrual basis of accounting, dollars in thousands)

	2002	2003	2004	2005	2006
REVENUES					
Taxes	\$ 3,229,809	\$ 3,384,093	\$ 3,806,906	\$ 4,251,191	\$ 4,472,845
Fines and forfeits	88,495	90,238	102,828	111,146	112,919
Licenses and permits	52,003	62,189	62,968	82,093	81,222
Charges for services	145,546	170,736	134,314	133,923	131,273
Investment earnings	19,283	13,341	16,211	39,811	73,206
Miscellaneous	332,861	320,460	305,039	311,573	489,067
Federal contributions	490,373	380,100	393,928	382,966	362,075
Operating grants	1,561,621	1,555,404	1,842,922	1,828,461	1,912,675
Total revenues	5,919,991	5,976,561	6,665,116	7,141,164	7,635,282
EXPENDITURES					
Governmental direction and support	366,981	415,591	483,185	590,344	611,620
Economic development and regulation	223,760	224,811	236,220	267,335	348,091
Public safety and justice	899,116	907,670	984,062	1,034,456	1,133,800
Public education system	1,143,281	1,155,297	1,284,448	1,340,767	1,439,510
Human support services	2,249,303	2,445,336	2,563,646	2,657,848	2,952,637
Public works	149,302	164,753	164,231	175,300	184,200
Public transportation	184,883	272,726	162,602	167,783	187,615
Debt service:					
Principal	138,575	149,792	152,086	183,845	205,654
Interest and other charges	189,006	178,301	189,697	202,387	225,195
Fiscal charges	-	15,338	13,721	9,277	31,958
Total debt service	327,581	343,431	355,504	395,509	462,807
Subtotal expenditures	5,544,207	5,929,615	6,233,898	6,629,342	7,320,280
Capital outlay	905,418	762,145	666,649	615,089	901,204
Total expenditures	6,449,625	6,691,760	6,900,547	7,244,431	8,221,484
Excess (deficiency) of revenues over (under) expenditures	(529,634)	(715,199)	(235,431)	(103,267)	(586,202)
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of bonds	408,180	1,019,873	325,726	386,370	1,459,087
Premium (discount) from sale of bonds	-	-	-	14,478	39,944
Payment to escrow agent	(69,487)	(234,179)	-	-	(136,137)
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
Transfers in	63,000	77,119	109,717	193,439	685,206
Transfers out	-	(34,476)	(36,217)	(121,989)	(611,406)
Total other financing sources	453,637	845,431	430,108	487,442	1,466,861
Net change in fund balances	\$ (75,997)	\$ 130,232	\$ 194,677	\$ 384,175	\$ 880,659
Other capital expenditures beside capital outlay	31,262	49,529	23,960	33,706	65,197
Total capital expenditures	936,680	811,674	690,609	648,795	966,401
Debt service as a percentage of noncapital expenditures	5.94%	5.84%	5.72%	6.00%	6.38%

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

Source: Information was extracted from Exhibit 2-b, Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds, Page 41.

Tax Revenues by Source, Governmental Funds
Last Five 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					
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

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

Source: Information was extracted from Exhibit 2-b, Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds, Page 41.