

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	GENERAL FUND	PUBLIC HEALTH FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES				
Taxes:				
Property taxes	\$ 221,844,116	\$ -	\$ 172,972,125	\$ 394,816,241
Retail sales and use taxes	68,377,898	-	52,838,949	121,216,847
Business and other taxes	7,720,418	-	34,772,237	42,492,655
Penalties and interest - delinquent taxes	17,063,932	-	-	17,063,932
Licenses and permits	6,036,437	9,559,024	5,304,918	20,900,379
Intergovernmental revenues	65,973,895	122,281,136	217,166,392	405,421,423
Charges for services	91,542,064	30,269,370	114,933,718	236,745,152
Fines and forfeits	7,981,552	-	163,873	8,145,425
Interest earnings	11,172,763	354	5,932,448	17,105,565
Miscellaneous revenues	5,466,847	1,843,001	27,700,756	35,010,604
Total revenues	<u>503,179,922</u>	<u>163,952,885</u>	<u>631,785,416</u>	<u>1,298,918,223</u>
EXPENDITURES				
Current:				
General government	84,569,488	-	35,489,733	120,059,221
Law, safety and justice	350,763,425	-	89,387,033	440,150,458
Physical environment	3,641,314	-	47,306,014	50,947,328
Transportation	-	-	59,957,076	59,957,076
Economic environment	8,422,860	-	69,985,386	78,408,246
Mental and physical health	-	179,235,432	138,925,871	318,161,303
Culture and recreation	16,237,869	-	17,358,192	33,596,061
Debt Service				
Principal	-	128,502	65,021,015	65,149,517
Interest and other debt service costs	-	21,083	48,216,362	48,237,445
Payment to escrow agent	-	-	5,523,663	5,523,663
Capital outlay	2,091,434	1,629,015	146,987,585	150,708,034
Total expenditures	<u>465,726,390</u>	<u>181,014,032</u>	<u>724,157,930</u>	<u>1,370,898,352</u>
Excess (deficiency) of revenues over (under) expenditures	<u>37,453,532</u>	<u>(17,061,147)</u>	<u>(92,372,514)</u>	<u>(71,980,129)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	3,233,249	15,692,645	139,930,258	158,856,152
Transfers out	(36,319,289)	(13,358)	(118,214,547)	(154,547,194)
General obligation bonds issued	-	-	37,837,980	37,837,980
Refunding bonds issued	-	-	138,124,358	138,124,358
General long-term debt - capital leases	-	47,662	-	47,662
Sale of capital assets	751,334	548	3,655,070	4,406,952
Payment to refunded bond escrow agent	-	-	(137,376,906)	(137,376,906)
Total other financing sources and uses	<u>(32,334,706)</u>	<u>15,727,497</u>	<u>63,956,213</u>	<u>47,349,004</u>
Net changes in fund balances	5,118,826	(1,333,650)	(28,416,301)	(24,631,125)
Fund balances — January 1, 2003 (Restated)	<u>91,129,547</u>	<u>10,281,061</u>	<u>255,670,179</u> ^(a)	<u>357,080,787</u>
Fund balances — December 31, 2003	<u>\$ 96,248,373</u>	<u>\$ 8,947,411</u>	<u>\$ 227,253,878</u>	<u>\$ 332,449,662</u>

(a) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" - Restatements of Beginning Balances.

The notes to the financial statements are an integral part of this statement.