

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES				
Taxes	\$ 168,242,401	\$ 103,672,680	\$ 28,086,309	\$ 300,001,390
Licenses and permits	6,404,873	-	-	6,404,873
Intergovernmental revenues	182,265,887	6,161,341	28,355,437	216,782,665
Charges for services	103,568,700	3,280,849	7,479,303	114,328,852
Fines and forfeits	243,089	-	593	243,682
Interest earnings	2,652,011	573,543	2,596,282	5,821,836
Miscellaneous revenues	4,675,273	90,809	23,119,219	27,885,301
TOTAL REVENUES	468,052,234	113,779,222	89,637,143	671,468,599
EXPENDITURES				
Current				
General government	13,562,936	-	25,917,970	39,480,906
Law, safety & justice	87,569,697	-	241,125	87,810,822
Physical environment	38,364,833	-	14,237,986	52,602,819
Transportation	61,493,699	-	5,443,078	66,936,777
Economic environment	63,683,194	-	3,206,660	66,889,854
Mental & physical health	136,542,894	-	5,576,473	142,119,367
Culture & recreation	27,064,678	-	9,908,957	36,973,635
Debt service				
Redemption of long-term debt	22,548	63,028,796	2,079,035	65,130,379
Interest and other debt service costs	82,333	47,620,049	4,931,672	52,634,054
Payment to escrow agent	-	13,378,230	-	13,378,230
Capital outlay				
Capital projects	1,634,612	-	194,117,637	195,752,249
Capitalized expenditures	3,017,683	-	-	3,017,683
TOTAL EXPENDITURES	433,039,107	124,027,075	265,660,593	822,726,775
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	35,013,127	(10,247,853)	(176,023,450)	(151,258,176)
OTHER FINANCING SOURCES (USES)				
Transfers in	17,907,678	10,764,838	109,581,181	138,253,697
Transfers out	(41,443,099)	-	(58,810,645)	(100,253,744)
General obligation bonds issued	-	-	82,435,000	82,435,000
Premium on bonds sold	-	12,027,172	4,452,515	16,479,687
General long-term debt - capital leases	-	-	62,540,000	62,540,000
Refunding bonds issued	-	102,315,000	-	102,315,000
Sale of capital assets	834,400	97,711	4,190,778	5,122,889
Payment to refunded bond escrow agent	-	(107,317,082)	-	(107,317,082)
TOTAL OTHER FINANCING SOURCES (USES)	(22,701,021)	17,887,639	204,388,829	199,575,447
Excess of revenues and other sources over (under) expenditures and other uses	12,312,106	7,639,786	28,365,379	48,317,271
Fund balances - January 1, 2004 (Restated)	97,644,158 ^(a)	42,175,951	85,947,286	225,767,395 ^(a)
Fund balances - December 31, 2004	\$ 109,956,264	\$ 49,815,737	\$ 114,312,665	\$ 274,084,666

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