

COMBINING BALANCE SHEET

Nonmajor Governmental Funds

September 30, 2003

(In Thousands)

| | <i>Special Revenue</i> | <i>Debt Service</i> | <i>Capital Projects</i> | <i>Total Nonmajor Governmental Funds</i> |
|--|----------------------------|-------------------------|-----------------------------|--|
| ASSETS | | | | |
| Cash and Cash Equivalents | \$61,297 | \$26,723 | \$361,105 | \$449,125 |
| Receivables (Net): | | | | |
| Accounts | 210 | | 14 | 224 |
| Other | 3,263 | | 46 | 3,309 |
| Delinquent Taxes Receivable | | 518 | 135 | 653 |
| Due from Other County Funds | 1,251 | 521 | | 1,772 |
| Due from Other Governments | 1,586 | | 11,279 | 12,865 |
| Inventory | 95 | | | 95 |
| Other Current Assets | 10 | | | 10 |
| Total Assets | \$67,712 | \$27,762 | \$372,579 | \$468,053 |
| LIABILITIES | | | | |
| Accounts Payable | \$3,524 | \$1 | \$5,638 | \$9,163 |
| Accrued Liabilities | 2,175 | | 6,659 | 8,834 |
| Due to Other County Funds | 4,367 | | | 4,367 |
| Due to Other Governments | 361 | | 35 | 396 |
| Escrow Deposits | 60 | 500 | 11 | 571 |
| Deferred Revenue | 12,130 | 518 | 321 | 12,969 |
| Total Liabilities | 22,617 | 1,019 | 12,664 | 36,300 |
| Fund Balances: | | | | |
| Reserved for Encumbrances | 1,259 | | 81,699 | 82,958 |
| Reserved for Debt Service | | 26,743 | | 26,743 |
| Other Reserves | 798 | | | 798 |
| Unreserved/Undesignated | 43,038 | | 278,216 | 321,254 |
| Total Fund Balances | 45,095 | 26,743 | 359,915 | 431,753 |
| Total Liabilities and Fund Balances | \$67,712 | \$27,762 | \$372,579 | \$468,053 |



**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES**

Nonmajor Governmental Funds
for the fiscal year ended September 30, 2003
(In Thousands)

| | <i>Special Revenue</i> | <i>Debt Service</i> | <i>Capital Projects</i> | <i>Total Nonmajor Governmental Funds</i> |
|--|----------------------------|-------------------------|-----------------------------|--|
| Revenues: | | | | |
| Taxes (Net of Discounts) | \$ 1,519 | \$ 49,056 | \$ 12,538 | \$ 63,113 |
| Special Assessment/Impact Fees | 2,590 | | | 2,590 |
| Licenses and Permits | 1,526 | | | 1,526 |
| Federal Grants | 5,342 | | 436 | 5,778 |
| State Revenue: | | | | |
| Grants | | | 25,881 | 25,881 |
| Tourist Tax | 28,946 | | | 28,946 |
| Other | 22,714 | | | 22,714 |
| Charges for Services | 8,986 | | 2,220 | 11,206 |
| Fines and Forfeitures | 8,503 | | | 8,503 |
| Interest Income | 833 | 577 | 5,243 | 6,653 |
| Miscellaneous | 1,516 | 4,644 | 1,389 | 7,549 |
| Total Revenues | 82,475 | 54,277 | 47,707 | 184,459 |
| Expenditures: | | | | |
| Current: | | | | |
| General Government | 50,552 | | | 50,552 |
| Public Safety | 22,875 | | | 22,875 |
| Human Services | 23 | | | 23 |
| Culture and Recreation | 18,406 | | | 18,406 |
| Physical Environment | 3,645 | | | 3,645 |
| Economic Environment | 8,937 | | | 8,937 |
| Capital Outlay | 5,059 | | 160,890 | 165,949 |
| Debt Service: | | | | |
| Principal Retirement | 105 | 55,130 | | 55,235 |
| Interest and Fiscal Charges | 8 | 41,860 | | 41,868 |
| Bond and Loan Issuance Costs | | 36 | | 36 |
| Total Expenditures | 109,610 | 97,026 | 160,890 | 367,526 |
| Excess of Revenues Under Expenditures | (27,135) | (42,749) | (113,183) | (183,067) |
| Other Financing Sources (Uses): | | | | |
| Refunding Loans Issued | | 2,175 | | 2,175 |
| Payment to Refunded Loans Escrow | | (4,534) | | (4,534) |
| Proceeds from Loans and Bonds | | | 63,000 | 63,000 |
| Transfers In | 59,557 | 63,607 | 68,171 | 191,335 |
| Transfers Out | (31,455) | (24,649) | (7,487) | (63,591) |
| Total Other Financing Sources (Uses) | 28,102 | 36,599 | 123,684 | 188,385 |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | 967 | (6,150) | 10,501 | 5,318 |
| Fund Balances, October 1 | 44,128 | 32,893 | 349,414 | 426,435 |
| Fund Balances, September 30 | \$ 45,095 | \$ 26,743 | \$ 359,915 | \$ 431,753 |