

NOTE 12. CAPITAL ASSETS**PRIMARY GOVERNMENT**

Capital asset activities for the fiscal year ended June 30, 2003 were as follows:

(Expressed in Thousands)

| Governmental Activities | Beginning Balance | Increases | Decreases | Ending Balance |
|----------------------------------------------|----------------------|------------|--------------|-------------------|
| Capital Assets, not being depreciated | | | | |
| Land | \$ 265,155 | \$ 21,269 | | \$ 286,424 |
| Easements | 64,345 | 2,477 | | 66,822 |
| Construction-in-progress | 462,119 | 214,226 | \$ (379,547) | 296,798 |
| Total capital assets, not being depreciated | 791,619 | 237,972 | (379,547) | 650,044 |
| Capital assets, being depreciated | | | | |
| Vehicles | 50,222 | 5,409 | (5,590) | 50,041 |
| Buildings | 1,025,790 | 414,458 | (2,879) | 1,437,369 |
| Equipment | 74,831 | 8,562 | (13,828) | 69,565 |
| Land Improvements | 34,234 | 1,578 | (2,182) | 33,630 |
| Total capital assets being depreciated | 1,185,077 | 430,007 | (24,479) | 1,590,605 |
| Less accumulated depreciation for: | | | | |
| Vehicles | (31,872) | (3,755) | 5,425 | (30,202) |
| Buildings | (500,138) | (24,306) | 2,071 | (522,373) |
| Equipment | (42,528) | (9,095) | 12,787 | (38,836) |
| Land Improvements | (11,075) | (1,150) | 2,182 | (10,043) |
| Total accumulated depreciation | (585,613) | (38,306) | 22,465 | (601,454) |
| Total capital assets, being depreciated, net | 599,464 | 391,701 | (2,014) | 989,151 |
| Governmental activities capital assets, net | \$ 1,391,083 | \$ 629,673 | \$ (381,561) | \$ 1,639,195 |

| Business-type Activity DeIDOT Fund | Beginning Balance | Increases | Decreases | Ending Balance |
|-----------------------------------------------|----------------------|-----------|-----------|-------------------|
| Capital Assets, not being depreciated | | | | |
| Land | \$ 11,230 | | | \$ 11,230 |
| Infrastructure | 3,201,814 | \$ 24,997 | | 3,226,811 |
| Total capital assets, not being depreciated | 3,213,044 | 24,997 | | 3,238,041 |
| Capital assets, being depreciated | | | | |
| Buildings | 50,658 | 1,319 | \$ (6) | 51,971 |
| Vehicles and equipment | 143,377 | 27,147 | (17,957) | 152,567 |
| Total capital assets being depreciated | 194,035 | 28,466 | (17,963) | 204,538 |
| Less accumulated depreciation for: | | | | |
| Buildings | (17,238) | (1,717) | | (18,955) |
| Vehicles and equipment | (63,745) | (14,695) | 17,249 | (61,191) |
| Total accumulated depreciation | (80,983) | (16,412) | 17,249 | (80,146) |
| Total capital assets, being depreciated, net | 113,052 | 12,054 | (714) | 124,392 |
| Business-type activity capital assets, net | \$ 3,326,096 | \$ 37,051 | \$ (714) | \$ 3,362,433 |

| Business-type Activities Lottery | <u>Beginning Balance</u> | <u>Increases</u> | <u>Decreases</u> | <u>Ending Balance</u> |
|----------------------------------------------|------------------------------|------------------|------------------|---------------------------|
| Capital assets being depreciated | | | | |
| Vehicles and equipment | \$ 1,855 | | \$ (460) | \$ 1,395 |
| Total capital assets being depreciated | <u>1,855</u> | | <u>(460)</u> | <u>1,395</u> |
| Less accumulated depreciation for: | | | | |
| Vehicles and equipment | (1,191) | \$ (181) | 362 | (1,010) |
| Total accumulated depreciation | <u>(1,191)</u> | <u>(181)</u> | <u>362</u> | <u>(1,010)</u> |
| Total capital assets, being depreciated, net | <u>664</u> | <u>(181)</u> | <u>(98)</u> | <u>385</u> |
| Business-type activity capital assets, net | <u>\$ 664</u> | <u>\$ (181)</u> | <u>\$ (98)</u> | <u>\$ 385</u> |

Depreciation expense was charged to the following primary government functions as follows:

(Expressed in Thousands)

| | |
|------------------------------------------------------|------------------|
| Governmental Activities: | |
| General Governments | \$ 6,474 |
| Health and Children's Services | 1,189 |
| Judicial and Public safety | 10,476 |
| Natural Resources and Environmental Control | 2,058 |
| Labor | 79 |
| Education | <u>18,030</u> |
| Total Depreciation Expense - Governmental Activities | <u>\$ 38,306</u> |
| Business-type Activities: | |
| Transportation | \$ 16,412 |
| Lottery | <u>181</u> |
| Total Depreciation Expense- Business-type Activities | <u>\$ 16,593</u> |