

NOTE 13. CAPITAL ASSETS**PRIMARY GOVERNMENT**

Capital asset activities for the fiscal year ended June 30, 2002 were as follows:

(Expressed in Thousands)

Governmental Activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, not being depreciated				
Land	\$ 255,683	\$ 9,472		\$ 265,155
Easements	60,210	4,135		64,345
Construction-in-progress	269,165	256,938	\$ (63,984)	462,119
Total capital assets, not being depreciated	585,058	270,545	(63,984)	791,619
Capital assets, being depreciated				
Vehicles	49,675	4,087	(3,540)	50,222
Buildings	961,806	63,984		1,025,790
Equipment	74,845	8,551	(8,565)	74,831
Land Improvements	22,291	11,943		34,234
Total capital assets being depreciated	1,108,617	88,565	(12,105)	1,185,077
Less accumulated depreciation for:				
Vehicles	(31,119)	(4,293)	3,540	(31,872)
Buildings	(479,843)	(20,295)		(500,138)
Equipment	(46,447)	(4,646)	8,565	(42,528)
Land Improvements	(9,898)	(1,177)		(11,075)
Total accumulated depreciation	(567,307)	(30,411)	12,105	(585,613)
Total capital assets, being depreciated, net	541,310	58,154	0	599,464
Governmental activities capital assets, net	\$ 1,126,368	\$ 328,699	\$ (63,984)	\$ 1,391,083

Business-type Activity DeIDOT Fund	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, not being depreciated				
Land	\$ 9,751	\$ 1,479		\$ 11,230
Infrastructure	3,176,458	25,356		3,201,814
Total capital assets, not being depreciated	3,186,209	26,835		3,213,044
Capital assets, being depreciated				
Buildings	45,418	5,240		50,658
Vehicles and equipment	128,587	19,125	\$ (4,335)	143,377
Total capital assets being depreciated	174,005	24,365	(4,335)	194,035
Less accumulated depreciation for:				
Buildings	(15,493)	(1,745)		(17,238)
Vehicles and equipment	(55,462)	(12,301)	4,018	(63,745)
Total accumulated depreciation	(70,955)	(14,046)	4,018	(80,983)
Total capital assets, being depreciated, net	103,050	10,319	(317)	113,052
Business-type activity capital assets, net	\$ 3,289,259	\$ 37,154	\$ (317)	\$ 3,326,096

Business-type Activites Lottery	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets being depreciated				
Vehicles and equipment	\$ 1,840	\$ 15		\$ 1,855
Total capital assets being depreciated	<u>1,840</u>	<u>15</u>		<u>1,855</u>
Less accumulated depreciation for:				
Vehicles and equipment	(1,000)	(191)		(1,191)
Total accumulated depreciation	<u>(1,000)</u>	<u>(191)</u>		<u>(1,191)</u>
Total capital assets, being depreciated, net	<u>840</u>	<u>(176)</u>		<u>664</u>
Business-type activity capital assets, net	<u>\$ 840</u>	<u>\$ (176)</u>	<u>\$ 0</u>	<u>\$ 664</u>

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

(Expressed in Thousands)

	Amount
Governmental Activities:	
General Governments	\$ 6,384
Health and Children's Services	1,737
Judicial and Public Safety	7,146
Natural Resources and Environmental Control	1,763
Labor	78
Education	<u>13,303</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 30,411</u>
Business-type Activities:	
Transportation	\$ 14,046
Lottery	<u>191</u>
Total Depreciation Expense- Business-type Activities	<u>\$ 14,237</u>