

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS**

September, 30 2002  
(In Thousands)

Total fund balances for governmental funds \$ 758,165

Total net assets reported for governmental activities in the statement of net assets is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds. Those assets consist of:

	Asset Cost	Accumulated Depreciation	Net	
Land	\$318,021		\$318,021	
Building	658,126	\$ (116,875)	541,251	
Improvements	539,388	(138,745)	400,643	
Equipment	379,035	(247,391)	131,644	
Construction in Progress	149,221		149,221	
Total capital assets				1,540,780

Other assets or liabilities shown in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.

Interest payable due to interest accruals	\$ (9,305)	
Deferred charges	1,116	
Total		(8,189)

Internal service funds are used by the County to charge the costs of self-insurance, printings and fleet services to individual funds. The assets and liabilities of the internal services funds are included in governmental activities in the statement of net assets. Internal service funds net assets are: 10,994

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and are not reported as fund liabilities.

Liabilities due within one year	\$ (123,963)	
Liabilities due in more than one year	(753,538)	
Total long-term liabilities		(877,501)

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**Total net assets of governmental activities \$1,424,249**

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*See accompanying notes.*