

**Net Assets by Component
Last Five Fiscal Years
(Accrual Basis of Accounting)**

	2005-06	2004-05	2003-04	2002-03	2001-02
Governmental Activities					
Invested in Capital Assets, Net of Related Debt	\$ 2,306,178	\$ 2,336,881	\$ 2,259,064	\$ 2,183,152	\$ 1,703,213
Restricted for:					
Expendable					
Capital Projects	255,201	240,768	207,838	209,994	210,688
Debt Service	121,840	24,196	155,964	61,066	33,785
Legally Segregated Special Revenue Funds					
Restricted for Grants and Other Purposes	738,515	648,092	628,881	711,714	581,662
Nonexpendable					
Regional Park Endowment	109	97	91	87	82
Unrestricted	(33,051)	(44,929)	(280,592)	(374,852)	(363,291)
Total Governmental Activities Net Assets	\$ 3,388,792	\$ 3,205,105	\$ 2,971,246	\$ 2,791,161	\$ 2,166,139
Business-Type Activities					
Invested in Capital Assets, Net of Related Debt	\$ 343,390	\$ 335,795	\$ 315,335	\$ 293,959	\$ 240,969
Restricted for:					
Expendable					
Capital Projects	1,006	1,415	1,710	1,438	-
Debt Service	98,538	86,591	83,376	184,256	178,957
Unrestricted	311,290	259,395	229,681	93,935	103,475
Total Business-Type Activities Net Assets	\$ 754,224	\$ 683,196	\$ 630,102	\$ 573,588	\$ 523,401
Primary Government					
Invested in Capital Assets, Net of Related Debt	\$ 2,649,568	\$ 2,672,676	\$ 2,574,399	\$ 2,477,111	\$ 1,944,182
Restricted for:					
Expendable					
Capital Projects	256,207	242,183	209,548	211,432	210,688
Debt Service	220,378	110,787	239,340	245,322	212,742
Legally Segregated Special Revenue Funds					
Restricted for Grants and Other Purposes	738,515	648,092	628,881	711,714	581,662
Nonexpendable					
Regional Park Endowment	109	97	91	87	82
Unrestricted	278,239	214,466	(50,911)	(280,917)	(259,816)
Total Primary Government Net Assets	\$ 4,143,016	\$ 3,888,301	\$ 3,601,348	\$ 3,364,749	\$ 2,689,540

Note: The County began reporting accrual information when it implemented GASB Statement No. 34 in FY 2001-02.