

# BUNCOMBE COUNTY, NORTH CAROLINA

Table 1

## Net Assets by Component

### LAST TEN FISCAL YEARS (accrual basis of accounting)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009		
<b>Governmental activities</b>										
Invested in capital assets, net of related debt	\$ 33,065,394	\$ 37,926,986	\$ 43,086,554	\$ 32,588,639	\$ 49,872,942	\$ 63,800,653	\$ 66,927,545	\$ 63,004,798		
Restricted	836,051	206,091	506,294	713,063	952,667	1,257,585	1,420,023	-		
Unrestricted	(46,535,303)	(43,287,878)	(30,573,359)	(6,631,867)	(19,796,405)	(19,443,597)	(5,345,347)	4,261,288		
<b>Total governmental activities net assets</b>	<b>(12,633,858)</b>	<b>(5,154,801)</b>	<b>13,019,489</b>	<b>26,669,835</b>	<b>31,029,204</b>	<b>45,614,641</b>	<b>63,002,221</b>	<b>67,266,086</b>		
<b>Business-type activities</b>										
Invested in capital assets, net of related debt	17,201,445	17,062,735	17,470,314	34,181,685	27,482,628	28,635,180	30,527,905	34,010,820		
Restricted	6,756,819	6,857,926	8,398,344	6,175,138	6,285,783	6,432,817	8,956,116	2,589,823		
Unrestricted	3,559,791	3,475,207	1,175,882	4,357,011	8,218,157	8,758,604	7,124,472	11,105,747		
<b>Total business-type activities net assets</b>	<b>27,518,055</b>	<b>27,395,868</b>	<b>27,044,540</b>	<b>44,713,834</b>	<b>41,986,568</b>	<b>43,826,601</b>	<b>46,608,493</b>	<b>47,706,390</b>		
<b>Primary government</b>										
Invested in capital assets, net of related debt	50,266,839	54,989,721	60,556,868	66,770,324	77,355,570	92,435,833	97,455,450	97,015,618		
Restricted	7,592,870	7,064,017	8,904,638	6,888,201	7,238,450	7,690,402	10,376,139	2,589,823		
Unrestricted	(42,975,512)	(39,812,671)	(29,397,477)	(2,274,856)	(11,578,248)	(10,684,993)	1,779,125	15,367,035		
<b>Total primary government net assets</b>	<b>\$ 14,884,197</b>	<b>\$ 22,241,067</b>	<b>\$ 40,064,029</b>	<b>\$ 71,383,669</b>	<b>\$ 73,015,772</b>	<b>\$ 89,441,242</b>	<b>\$ 109,610,714</b>	<b>\$ 114,972,476</b>		

NOTE: Buncombe County began to report accrual information when it implemented GASB Statement 34 in fiscal year 2002. Therefore, data is not available for fiscal years 2000 and 2001.