

BUNCOMBE COUNTY, NORTH CAROLINA
Net Assets by Component

Table 1

Last Ten Fiscal Years
 (accrual basis of accounting)

	FISCAL YEAR						
	2002	2003	2004	2005	2006	2007	2008
Governmental activities							
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
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)
Total Governmental activities net assets	(12,633,858)	(5,154,801)	13,019,489	26,669,835	31,029,204	45,614,641	63,002,221
Business-type activities							
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
Restricted	6,756,819	6,857,926	8,398,344	6,175,138	6,285,783	6,432,817	8,956,116
Unrestricted	3,559,791	3,475,207	1,175,882	4,357,011	8,218,157	8,758,604	7,124,472
Total business-type activities net assets	27,518,055	27,395,868	27,044,540	44,713,834	41,986,568	43,826,601	46,608,493
Primary government							
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
Restricted	7,592,870	7,064,017	8,904,638	6,888,201	7,238,450	7,690,402	10,376,139
Unrestricted	(42,975,512)	(39,812,671)	(29,397,477)	(2,274,856)	(11,578,248)	(10,684,993)	1,779,125
Total primary government net assets	\$ 14,884,197	\$ 22,241,067	\$ 40,064,029	\$ 71,383,669	\$ 73,015,772	\$ 89,441,242	\$ 109,610,714

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 1998 through 2001.