

TABLE 26.6

Charlottesville, Virginia: Statement of Financial Position (Balance Sheet), Government Funds

	General Fund	Capital Projects Fund	Social Services Fund	Other Gov't. Fund	Total
<b>Assets:</b>					
Cash & Cash Equivalents	\$34,198,840	\$18,734,173	\$104,507	\$12,923,486	\$65,961,006
Interest receivable	51,752	—	—	—	51,752
Accounts receivable, net	294,821	—	8,429	59,423	362,673
Taxes receivable, net	28,733,247	—	—	—	28,733,247
Special assessments receivable	—	16,813	—	—	16,813
Due from other governments (note 7)	2,971,744	1,076,694	690,794	6,672,170	11,411,402
Due from other funds (note 8)	4,640,987	—	—	—	4,640,987
Loans receivable (note 5)	—	880,000	—	1,096,669	1,976,669
<b>Total Assets</b>	<b>70,891,391</b>	<b>20,707,680</b>	<b>803,730</b>	<b>20,751,748</b>	<b>113,154,549</b>
<b>Liabilities &amp; Fund Balances</b>					
Liabilities:					
Accounts Payable	720,740	2,217,274	21,152	453,187	3,412,353
Accrued liabilities	2,595,114	—	207,020	1,312,962	4,115,096
Due to other governments	—	—	—	1,099,364	1,099,364
Due to other funds (note 8)	—	—	91,062	4,436,215	4,527,277
Deferred Revenue	27,493,149	—	—	—	27,493,149
<b>Total Liabilities</b>	<b>30,809,003</b>	<b>2,217,274</b>	<b>319,234</b>	<b>7,301,728</b>	<b>40,647,239</b>
Fund Balances:					
Nonspendable	—	3,143,710	—	172,501	3,316,211
Restricted	472,056	15,346,696	484,496	117,934	16,421,182
Committed	8,206,185	—	—	11,252,983	19,459,168
Assigned	4,542,491	—	—	1,906,602	6,449,093
Unassigned	26,861,656	—	—	—	26,861,656
<b>Total Fund Balances</b>	<b>40,082,388</b>	<b>18,490,406</b>	<b>484,496</b>	<b>13,450,020</b>	<b>72,507,310</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>70,891,391</b>	<b>20,707,680</b>	<b>803,730</b>	<b>20,751,748</b>	<b>113,154,549</b>
<b>Balances</b>					
Total Fund Balances					72,507,310
Capital assets					193,422,896
Property taxes receivable					658,227
Net OPEB asset					—
Internal Service funds					10,211,679
Accrued interest payable					(615,608)
Unamortized premium on bonds					(4,043,536)
Bonds & Notes Payable					(79,969,415)
Deferred amount of refunding					(1,056,507)
Compensated absences					(1,983,750)
Net Position of Government Activities					189,131,296