

TABLE 26.2						
City of Charlottesville, Virginia: Statement of Financial Position (Balance Sheet), Government Funds						
	General Fund	Capital Projects Fund	Debt Service Fund	Social Services Fund	Other Gov't. Fund	Total
Assets:						
Cash & Cash Equivalents	\$ 18,737,769	\$ 11,605,320	\$ 12,201,576	\$ 77,878	\$ 1,122,150	\$ 43,744,693
Investments	14,818,113	—	—	—	—	14,818,113
Interest receivable	71,632	—	—	—	—	71,632
Accounts receivable, net	283,472	—	—	5,830	15,188	304,490
Taxes receivable, net	29,142,873	—	—	—	—	29,142,873
Special assessments receivable	—	3,997	—	—	—	3,997
Due from other governments (note 7)	2,967,586	4,532,258	—	512,808	5,363,027	13,375,679
Due from other funds (note 8)	3,372,154	—	—	—	—	3,372,154
Loans receivable (note 5)	—	1,100,000	—	—	1,214,601	2,314,601
Total Assets	69,393,599	17,241,575	12,201,576	596,516	7,714,966	107,148,232
Liabilities & Fund Balances						
Liabilities:						
Accounts Payable	920,469	4,594,182	—	22,317	382,480	5,919,448
Accrued liabilities	2,594,499	—	30,790	179,381	1,241,084	4,045,754
Due to other governments	—	—	—	—	1,211,471	1,211,471
Due to other funds (note 8)	—	—	—	35,116	3,227,952	3,263,068
Deferred Revenue	27,972,383	—	—	—	—	27,972,383
Total Liabilities	31,487,351	4,594,182	30,790	236,814	6,062,987	42,412,124
Fund Balances:						—
Nonspendable	—	1,100,000	—	—	172,501	1,272,501
Restricted	545,723	8,950,111	—	359,702	176,222	10,031,758
Committed	6,737,955	2,597,282	12,170,786	—	—	21,506,023
Assigned	3,633,160	—	—	—	1,303,256	4,936,416
Unassigned	26,989,410	0	0	—	0	26,989,410
Total Fund Balances	37,906,248	12,647,393	12,170,786	359,702	1,651,979	64,736,108
Total Liabilities & Fund Balances	\$ 69,393,599	\$ 17,241,575	\$ 12,201,576	\$ 596,516	\$ 7,714,966	107,148,232
Total Fund Balances						64,736,108
Capital assets						202,407,200
Property taxes receivable						544,516
Net OPEB asset						708,822
Internal Service funds						11,775,338
Accrued interest payable						(873,896)
Unamortized premium on bonds						(4,170,431)
Bonds & Notes Payable						(79,149,240)
Deferred amount of refunding						(1,006,410)
Compensated absences						(2,044,825)
Net Position of Government Activities						\$ 192,927,182