

TABLE 26.1

City of Charlottesville, Virginia: Condensed Statement of Financial Position (Balance Sheet)

	Government Activities		Business-Type Activities		Total		% Change
	2013	2012	2013	2012	2013	2012	2012–13
<b>Assets:</b>							
Current and other assets	\$ 118,730,524	\$ 121,112,165	\$ 37,059,160	\$ 35,493,899	\$ 155,789,684	\$ 156,606,064	–0.5%
Capital Assets	203,690,956	194,061,621	62,999,055	55,332,589	266,690,011	249,394,210	6.9%
Total Assets	322,421,480	315,173,786	100,058,215	90,826,488	422,479,695	406,000,274	4.1%
<b>Liabilities:</b>							
Long-Term Liabilities	79,625,798	80,531,511	42,290,011	36,779,678	121,915,809	117,311,189	3.9%
Other Liabilities	49,868,500	45,510,979	8,633,745	7,301,636	58,502,245	52,812,615	10.8%
Total Liabilities	129,494,298	126,042,490	50,923,756	44,081,314	180,418,054	170,123,804	6.1%
<b>Net Position:</b>							
Net Investments in Capital Assets	105,462,444	122,164,890	37,760,064	21,862,917	143,222,508	144,027,807	–0.6%
Restricted							
General Government	291,453	77,957			291,453	77,957	273.9%
Public Safety	321,917	458,127			321,917	458,127	–29.7%
Parks, Recreation & Culture	56,303	17,299			56,303	17,299	225.5%
Health & Welfare	1,272	521,103			1,272	521,103	–99.8%
Conservation & Development	1,520,702	5,327,678			1,520,702	5,327,678	–71.5%
Permanent Fund	162,501	162,501			162,501	162,501	0.0%
Unrestricted	85,110,590	60,401,741	11,374,395	24,882,257	96,484,985	85,283,998	13.1%
Total Net Position	\$ 192,927,182	\$ 189,131,296	\$ 49,134,459	\$ 46,745,174	\$ 242,061,641	\$ 235,876,470	2.6%