

Table 1

COUNTY OF ROANOKE, VIRGINIA
Net Assets by Component,
Last Six Fiscal Years
 (unaudited)
 (accrual basis of accounting)

	Fiscal Year					
	2007	2006	2005	2004	2003	2002
Governmental activities						
Invested in capital assets, net of related debt	\$ 80,097,381	\$ 69,076,600	\$ 59,965,492	\$ 49,662,346	\$ 33,609,128	\$ 29,917,310
Restricted	-	-	-	-	-	-
Unrestricted	32,063,123	28,237,598	25,274,621	23,902,850	22,848,852	16,147,502
Total governmental activities net assets	\$ 112,160,504	\$ 97,314,198	\$ 85,240,113	\$ 73,565,196	\$ 56,457,980	\$ 46,064,812
Business-type activities						
Invested in capital assets, net of related debt	\$ -	\$ -	\$ -	\$ 58,669,905	\$ 59,476,705	\$ 58,102,192
Restricted	-	-	-	6,360,957	11,375,766	11,908,241
Unrestricted	-	-	-	4,935,361	10,318,652	8,663,564
Total business-type activities net assets	\$ -	\$ -	\$ -	\$ 69,966,223	\$ 81,171,123	\$ 78,673,997
Primary Government						
Invested in capital assets, net of related debt	\$ 80,097,381	\$ 69,076,600	\$ 59,965,492	\$ 108,332,251	\$ 93,085,833	\$ 88,019,502
Restricted	-	-	-	6,360,957	11,375,766	11,908,241
Unrestricted	32,063,123	28,237,598	25,274,621	28,838,211	33,167,504	24,811,066
Total primary government net assets	\$ 112,160,504	\$ 97,314,198	\$ 85,240,113	\$ 143,531,419	\$ 137,629,103	\$ 124,738,809

Notes: The County began to report accrual information when it implemented GASB Statement 34 in fiscal year 2002. On July 1, 2004, the County and the City of Roanoke (City) formed the Western Virginia Water Authority (WVWA), a regional water and wastewater authority. As outlined in the terms of the Operating Agreement dated June 30, 2004, the assets and liabilities of the County and the City water and wastewater utilities were merged into one full service authority created pursuant to the Virginia Water and Waste Authorities Act, Title 15.2, Chapter 51 to be responsible for the supply, treatment, distribution, and transmission of water and the collection and treatment of wastewater.