

COUNTY OF HANOVER, VIRGINIA

Net Assets by Component

Last Five Fiscal Years ⁽¹⁾

(accrual basis of accounting)

	Fiscal Year				
	2002	2003	2004	2005	2006
Governmental activities					
Invested in capital assets, net of related debt	\$ 62,039,422	60,564,926	62,499,667	64,429,211	67,583,618
Restricted	3,691,645	4,496,905	6,124,298	6,379,543	7,058,772
Unrestricted	26,940,856	21,566,419	20,741,027	20,659,883	29,453,112
Total governmental activities net assets	<u>92,671,923</u>	<u>86,628,250</u>	<u>89,364,992</u>	<u>91,468,637</u>	<u>104,095,502</u>
Business-type activities					
Invested in capital assets, net of related debt	108,226,473	115,034,367	123,953,003	130,259,289	136,220,116
Restricted	3,846,524	4,519,720	4,318,022	3,151,730	3,716,918
Unrestricted	15,394,925	16,840,408	14,229,206	13,975,727	13,986,263
Total business-type activities net assets	<u>127,467,922</u>	<u>136,394,495</u>	<u>142,500,231</u>	<u>147,386,746</u>	<u>153,923,297</u>
Primary government					
Invested in capital assets, net of related debt	170,265,895	175,599,293	186,452,670	194,688,500	203,803,734
Restricted	7,538,169	9,016,625	10,442,320	9,531,273	10,775,690
Unrestricted	42,335,781	38,406,827	34,970,233	34,635,610	43,439,375
Total primary government net assets	<u>\$ 220,139,845</u>	<u>223,022,745</u>	<u>231,865,223</u>	<u>238,855,383</u>	<u>258,018,799</u>

Note: (1) Accrual-basis financial information for the County government as a whole is only available back to 2002, the year GASB Statement 34 was implemented. Therefore, ten years of data is not available but will be accumulated over time.