

**CITY OF PORTSMOUTH, VIRGINIA**

**Net Assets by Component**

**Last Eight Fiscal Years**

*(accrual basis of accounting)*

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	Fiscal year							
	2002	2003	2004	2005	2006	2007	2008	2009
Governmental activities:								
Invested in capital assets, net of related debt	\$ 186,348,840	179,158,480	174,607,640	175,288,130	167,581,045	178,183,374	187,359,078	176,415,840
Restricted	4,729,274	6,325,007	9,560,635	6,341,840	14,958,699	10,510,194	5,588,429	12,438,087
Unrestricted	(8,966,313)	(12,181,708)	(975,637)	10,112,505	30,296,025	32,295,766	24,710,887	27,319,933
<b>Total governmental activities net assets</b>	<b>\$ 182,111,801</b>	<b>173,301,779</b>	<b>183,192,638</b>	<b>191,742,475</b>	<b>212,835,769</b>	<b>220,989,334</b>	<b>217,658,394</b>	<b>216,173,860</b>
Business-type activities:								
Invested in capital assets, net of related debt	\$ 83,536,450	94,189,421	95,356,124	105,115,529	104,805,799	108,111,466	112,115,139	114,270,026
Restricted	7,041,762	5,097,480	7,943,529	-	-	2,190,726	3,389,920	4,117,658
Unrestricted	8,347,171	9,562,355	12,176,618	15,026,250	23,530,011	26,316,690	27,320,964	30,213,505
<b>Total business-type activities net assets</b>	<b>\$ 98,925,383</b>	<b>108,849,256</b>	<b>115,476,271</b>	<b>120,141,779</b>	<b>128,335,810</b>	<b>136,618,882</b>	<b>142,826,023</b>	<b>148,601,189</b>
Primary government:								
Invested in capital assets, net of related debt	\$ 269,885,290	273,347,901	269,963,764	280,403,659	272,386,844	286,294,840	299,474,217	290,685,866
Restricted	11,771,036	11,422,487	17,504,164	6,341,840	14,958,699	12,700,920	8,978,349	16,555,745
Unrestricted	(619,142)	(2,619,353)	11,200,981	25,138,755	53,826,036	58,612,456	52,031,851	57,533,438
<b>Total primary government net assets</b>	<b>\$ 281,037,184</b>	<b>282,151,035</b>	<b>298,668,909</b>	<b>311,884,254</b>	<b>341,171,579</b>	<b>357,608,216</b>	<b>360,484,417</b>	<b>364,775,049</b>

Note: GASB Statement Number 34 was implemented in Fiscal Year 2002, therefore information prior to 2002 is not available.