

**Net Assets by Component**  
**Last Six Fiscal Years**  
(Accrual basis of accounting)

	Fiscal Year					
	2008	2007	2006	2005	2004	2003
Governmental activities						
Invested in capital assets, net of related debt	\$ 223,305,188	\$ 190,926,170	\$ 175,306,479	\$ 162,580,785	\$ 126,254,500	\$ 124,001,270
Restricted	1,853,588	2,234,557	1,521,091	3,998,951	34,052,310	28,883,536
Unrestricted	(37,333,216)	(3,441,801)	14,603,368	30,067,425	35,374,896	43,581,266
Total governmental activities net assets	<u>\$ 187,825,560</u>	<u>\$ 189,718,926</u>	<u>\$ 191,430,938</u>	<u>\$ 196,647,161</u>	<u>\$ 195,681,706</u>	<u>\$ 196,466,072</u>
Business-type activities						
Invested in capital assets, net of related debt	\$ 277,770,877	\$ 269,150,510	\$ 264,939,418	\$ 249,491,400	\$ 224,842,179	\$ 204,642,226
Restricted	-	-	225,000	225,000	16,963,485	23,401,614
Unrestricted	29,287,711	24,572,102	18,150,853	16,912,260	10,242,607	9,443,893
Total business-type activities net assets *	<u>\$ 307,058,588</u>	<u>\$ 293,722,612</u>	<u>\$ 283,315,271</u>	<u>\$ 266,628,660</u>	<u>\$ 252,048,271</u>	<u>\$ 237,487,733</u>
Primary government						
Invested in capital assets, net of related debt	\$ 501,076,065	\$ 460,076,680	\$ 440,245,897	\$ 412,072,185	\$ 351,096,679	\$ 328,643,496
Restricted	1,853,588	2,234,557	1,746,091	4,223,951	51,015,795	52,285,150
Unrestricted (deficit)	(8,045,505)	21,130,301	32,754,221	46,979,685	45,617,503	53,025,159
Total primary government net assets	<u>\$ 494,884,148</u>	<u>\$ 483,441,538</u>	<u>\$ 474,746,209</u>	<u>\$ 463,275,821</u>	<u>\$ 447,729,977</u>	<u>\$ 433,953,805</u>

Note: The City began to report accrual information when it implemented GASB Statement 34 in fiscal year 2002.

\* Effective in fiscal year 2007: Parking Authority is no longer reported as a business-type activity; it is now reported under The Economic and Industrial Development Authorities (E/IDA)