

COUNTY OF JAMES CITY, VIRGINIA

Exhibit B-1

Special Revenue Funds  
 Combining Balance Sheet  
 June 30, 2000

	Virginia Public Assistance Fund	Colonial Community Corrections Fund	Public Transit Company Fund	Community Development Fund	Route 5, Phase II Fund	Trans- portation District Fund	Revolving Loan Fund	Totals
Assets:								
Cash and cash equivalents	\$ 518,021	42,761	–	168,326	20,133	147,602	268,560	1,165,403
Cash and cash equivalents, restricted	–	–	–	529,441	–	–	–	529,441
Loans receivable	–	–	–	107,337	–	–	–	107,337
Due from other funds	–	–	187,723	6,965	–	85,526	–	280,214
Due from other governmental units	221,394	–	–	33,988	–	–	–	255,382
<b>Total assets</b>	<b>\$ 739,415</b>	<b>42,761</b>	<b>187,723</b>	<b>846,057</b>	<b>20,133</b>	<b>233,128</b>	<b>268,560</b>	<b>2,337,777</b>
Liabilities and Fund Balances:								
Liabilities:								
Accounts payable	42,860	4,680	–	7,039	–	–	–	54,579
Accrued liabilities	2,509	730	8,026	–	–	–	–	11,265
Liabilities payable from restricted assets	–	–	–	12,160	–	–	–	12,160
Due to other funds	1,719	2,010	–	13,732	–	–	–	17,461
Deferred revenue	–	–	–	93,761	–	–	–	93,761
<b>Total liabilities</b>	<b>47,088</b>	<b>7,420</b>	<b>8,026</b>	<b>126,692</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>189,226</b>
Fund balances:								
Reserved - loans	–	–	–	107,337	–	–	–	107,337
Unreserved:								
Designated for subsequent years' expenditures	692,327	–	179,697	–	20,133	–	–	892,157
Undesignated	–	35,341	–	612,028	–	233,128	268,560	1,149,057
<b>Total fund balances</b>	<b>692,327</b>	<b>35,341</b>	<b>179,697</b>	<b>719,365</b>	<b>20,133</b>	<b>233,128</b>	<b>268,560</b>	<b>2,148,551</b>
<b>Total liabilities and fund balances</b>	<b>\$ 739,415</b>	<b>42,761</b>	<b>187,723</b>	<b>846,057</b>	<b>20,133</b>	<b>233,128</b>	<b>268,560</b>	<b>2,337,777</b>

See accompanying notes to combined financial statements.