

COUNTY OF JAMES CITY, VIRGINIA

Discretely Presented Component Unit - Public Schools

Combining Balance Sheet

June 30, 2000

	Governmental fund types			Fiduciary fund types	Account groups		Totals
	School operating fund	School cafeteria fund	School capital projects fund	Agency fund	General fixed assets	General long-term debt	
Assets and Other Debits:							
Assets:							
Cash and cash equivalents	\$ 6,075,616	113,878	349,143	485,995	—	—	7,024,632
Due from other funds	549,818	—	—	—	—	—	549,818
Due from primary government	561,383	—	1,356,350	—	—	—	1,917,733
Due from other governmental units	1,081,919	129,667	—	11,358	—	—	1,222,944
Inventory	—	23,103	—	—	—	—	23,103
Property, plant and equipment	—	—	—	—	150,137,143	—	150,137,143
Other Debits -							
Amount to be provided for the retirement of general long-term debt	—	—	—	—	—	1,150,411	1,150,411
Total assets and other debits	\$ 8,268,736	266,648	1,705,493	497,353	150,137,143	1,150,411	162,025,784
Liabilities, Equity and Other Credits:							
Liabilities:							
Accounts payable	1,732,909	43,792	806,532	600	—	—	2,583,833
Accrued liabilities	5,379,330	43,085	—	18,032	—	—	5,440,447
Due to other funds	—	—	549,818	—	—	—	549,818
Amounts held for others	—	—	—	478,721	—	—	478,721
Early retirement liability	—	—	—	—	—	571,577	571,577
Capital lease obligations	—	—	—	—	—	33,926	33,926
Compensated absences	—	—	—	—	—	544,908	544,908
Total liabilities	7,112,239	86,877	1,356,350	497,353	—	1,150,411	10,203,230
Equity and Other Credits:							
Investment in general fixed assets	—	—	—	—	150,137,143	—	150,137,143
Fund balances:							
Reserved for:							
Encumbrances	74,898	—	—	—	—	—	74,898
Inventory	—	23,103	—	—	—	—	23,103
Unreserved - undesignated	1,081,599	156,668	349,143	—	—	—	1,587,410
Total equity and other credits	1,156,497	179,771	349,143	—	150,137,143	—	151,822,554
Total liabilities, equity and other credits	\$ 8,268,736	266,648	1,705,493	497,353	150,137,143	1,150,411	162,025,784

See accompanying notes to combined financial statements.