

COUNTY OF JAMES CITY, VIRGINIA

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2000

(1) General

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County of James City, Virginia (the County) and its component unit, Williamsburg-James City County Public Schools and is presented on the modified accrual basis of accounting, which is described in Note 1 to the County's combined financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Governments*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.

(2) Relationship to Combined Financial Statements

	Federal Expenditures
General Fund	\$ 247,767
Capital Projects Fund	30,000
Special Revenue Funds	2,479,643
Component Unit - Public Schools	2,114,365
	4,871,775
Non-cash: Food Stamps	1,081,918
Total expenditures	\$ 5,953,693