

COUNTY OF JAMES CITY, VIRGINIA

Combined Balance Sheet - All Funds, Account Groups and Discretely Presented Component Units

June 30, 2000

	Governmental fund type:				Proprietary fund types	Fiduciary fund types	Account groups		Totals (memorandum only)	Component units		Totals (memorandum only)
	General	Special revenue	Debt service	Capital projects	Enterprise	Trust and agency	General fixed assets	General long-term debt	Primary government	Public Schools	Industrial Developmen Authority	Reporting entity
Assets and Other Debits:												
Assets:												
Cash and cash equivalents (note 2)	\$ 13,022,696	1,165,403	—	19,944,907	3,266,784	3,858,541	—	—	41,258,331	7,024,632	161,900	48,444,863
Cash and cash equivalents and investments - restricted (notes 2 and 3)	1,029,272	529,441	143,426	3,820,661	33,529	63,025	—	—	5,619,354	—	—	5,619,354
Restricted cash and cash equivalents and investments with fiscal agent/trustee (notes 2 and 3)	—	—	—	—	—	9,002,919	—	—	9,002,919	—	—	9,002,919
Investments (note 2)	3,037,257	—	—	—	15,370,575	—	—	—	18,407,832	—	—	18,407,832
Receivables, net of allowance for uncollectibles:												
Taxes, including penalties	12,466,893	—	—	136,032	—	—	—	—	12,602,925	—	—	12,602,925
Accounts	—	—	—	—	2,836,417	—	—	—	2,836,417	—	—	2,836,417
Interest	—	—	—	—	255,182	—	—	—	255,182	—	—	255,182
Loans	—	107,337	—	—	—	—	—	—	107,337	—	—	107,337
Notes	—	—	—	—	—	—	—	—	—	—	91,780	91,780
Miscellaneous (note 4)	1,390,205	—	—	—	78,530	—	—	—	1,468,735	—	—	1,468,735
Due from other funds (note 5)	831,571	280,214	—	—	—	—	—	—	1,111,785	549,818	—	1,661,603
Due from primary government unit (note 8)	—	—	—	—	—	—	—	—	—	1,917,733	5,878	1,923,611
Due from other governmental units (note 6)	1,002,928	255,382	—	—	—	23,935	—	—	1,282,245	1,222,944	—	2,505,189
Inventory	248,917	—	—	—	374,425	—	—	—	623,342	23,103	—	646,445
Property, plant and equipment, net of accumulated depreciation (note 7)	—	—	—	—	76,641,563	—	64,802,674	—	141,444,237	150,137,143	2,608,122	294,189,502
Construction in progress (note 21)	—	—	—	—	5,692,615	—	—	—	5,692,615	—	—	5,692,615
Other debits:												
Amount available for retirement of general long-term debt	—	—	—	—	—	—	—	143,426	143,426	—	—	143,426
Amount to be provided for the retirement of general long-term debt	—	—	—	—	—	—	—	97,982,856	97,982,856	1,150,411	—	99,133,267
Total assets and other debits	\$ 33,029,739	2,337,777	143,426	23,901,600	104,549,620	12,948,420	64,802,674	98,126,282	339,839,538	162,025,784	2,867,680	504,733,002

COUNTY OF JAMES CITY, VIRGINIA

Exhibit 1

Combined Balance Sheet - All Funds, Account Groups and Discretely Presented Component Units, Continued

	Governmental fund type:				Proprietary fund types	Fiduciary fund types	Account groups		Totals (memorandum only)	Component units		Totals (memorandum only)				
	General	Special revenue	Debt service	Capital projects			Enterprise	Trust and agency		General fixed assets	General long-term debt		Primary government	Public Schools	Industrial Development Authority	Reporting entity
Liabilities, Equity and Other Credits:																
Liabilities:																
Accounts payable	\$ 403,629	54,579	—	848,888	594,471	17	—	—	1,901,584	2,583,833	63,349	4,548,766				
Accrued liabilities	115,257	11,265	—	—	328,225	—	—	—	454,747	5,440,447	—	5,895,194				
Liabilities payable from restricted assets	1,029,272	12,160	—	—	33,529	—	—	—	1,074,961	—	—	1,074,961				
Due to other funds (note 5)	196,962	17,461	—	85,526	761,034	50,802	—	—	1,111,785	549,818	—	1,661,603				
Due to component units (note 8)	572,023	—	—	1,351,588	—	—	—	—	1,923,611	—	—	1,923,611				
Advances for construction (note 21)	—	—	—	—	135,302	—	—	—	135,302	—	—	135,302				
Amounts held for others	—	—	—	—	—	6,411,730	—	—	6,411,730	478,721	—	6,890,451				
Deferred revenue (note 9)	11,832,889	93,761	—	136,032	—	70,273	—	—	12,132,955	—	—	12,132,955				
Early retirement liability (note 10)	—	—	—	—	—	—	—	—	—	571,577	—	571,577				
General obligation bonds payable (note 10)	—	—	—	—	—	—	—	93,312,056	93,312,056	—	—	93,312,056				
State Literary Fund loan payable (note 10)	—	—	—	—	—	—	—	202,650	202,650	—	—	202,650				
Loan payable-Governor's land (note 10)	—	—	—	—	—	—	—	1,114,827	1,114,827	—	—	1,114,827				
Loan payable-Virginia Department of Transportation (note 10)	—	—	—	—	—	—	—	942,089	942,089	—	—	942,089				
Loan payable	—	—	—	—	—	—	—	—	—	—	1,200,000	1,200,000				
Obligations under capital leases (notes 10 and 11)	—	—	—	—	—	—	—	—	—	33,926	—	33,926				
Compensated absences (note 10)	—	—	—	—	—	—	—	1,930,660	1,930,660	544,908	—	2,475,568				
Accrued landfill postclosure costs (notes 10 and 12)	—	—	—	—	—	—	—	624,000	624,000	—	—	624,000				
Total liabilities	14,150,032	189,226	—	2,422,034	1,852,561	6,532,822	—	98,126,282	123,272,957	10,203,230	1,263,349	134,739,536				
Equity and Other Credits:																
Investment in general fixed assets	—	—	—	—	—	—	64,802,674	—	64,802,674	150,137,143	—	214,939,817				
Contributed capital (note 16)	—	—	—	—	93,003,617	—	—	—	93,003,617	—	—	93,003,617				
Retained earnings - Unreserved	—	—	—	—	9,693,442	—	—	—	9,693,442	—	1,604,331	11,297,773				
Fund balances:																
Reserved:																
Encumbrances	480,076	—	—	—	—	—	—	—	480,076	74,898	—	554,974				
Inventory	248,917	—	—	—	—	—	—	—	248,917	23,103	—	272,020				
Loans	—	107,337	—	—	—	—	—	—	107,337	—	—	107,337				
Employees' retirement	—	—	—	—	—	5,608,972	—	—	5,608,972	—	—	5,608,972				
Unreserved:																
Designated:																
Subsequent years' expenditures	—	892,157	—	21,479,566	—	806,626	—	—	23,178,349	—	—	23,178,349				
Potential insurance losses	200,000	—	—	—	—	—	—	—	200,000	—	—	200,000				
Capital projects	1,910,000	—	—	—	—	—	—	—	1,910,000	—	—	1,910,000				
Fiscal liquidity	8,824,904	—	—	—	—	—	—	—	8,824,904	—	—	8,824,904				
Health insurance	67,524	—	—	—	—	—	—	—	67,524	—	—	67,524				
Capital reserve fund	6,748,286	—	—	—	—	—	—	—	6,748,286	—	—	6,748,286				
Debt service	—	—	143,426	—	—	—	—	—	143,426	—	—	143,426				
Undesignated	400,000	1,149,057	—	—	—	—	—	—	1,549,057	1,587,410	—	3,136,467				
Total equity and other credits	18,879,707	2,148,551	143,426	21,479,566	102,697,059	6,415,598	64,802,674	—	216,566,581	151,822,554	1,604,331	369,993,466				
Commitments and contingencies (notes 13 and 21)																
Total liabilities, equity and other credits	\$ 33,029,739	2,337,777	143,426	23,901,600	104,549,620	12,948,420	64,802,674	98,126,282	339,839,538	162,025,784	2,867,680	504,733,002				

See accompanying notes to combined financial statements.