

COUNTY OF JAMES CITY, VIRGINIA

Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
 All Governmental Funds, Expendable Trust Fund and Discretely Presented Component Unit

Year ended June 30, 2000

	Governmental fund types				Fiduciary	Totals	Component	Totals
	General	Special revenue	Debt service	Capital projects	Expendable trust	(memorandum only) Primary government	unit Public Schools	(memorandum only) Reporting entity
<b>Revenues:</b>								
General property taxes	\$ 56,207,725	329,273	—	72,461	—	56,609,459	—	56,609,459
Other local taxes	13,069,350	—	—	—	—	13,069,350	—	13,069,350
Permits, privilege fees and regulatory licenses	4,959,612	—	—	—	—	4,959,612	—	4,959,612
Fines and forfeitures	155,245	—	—	—	—	155,245	—	155,245
Revenue from use of money and property	1,529,544	49,397	422,025	—	634,497	2,635,463	—	2,635,463
Contributions	—	—	—	—	887,384	887,384	—	887,384
Charges for services	2,200,328	98,815	—	—	—	2,299,143	1,242,814	3,541,957
Miscellaneous	504,405	21,923	—	188,907	302,139	1,017,374	465,810	1,483,184
<b>Intergovernmental:</b>								
Local	—	170,029	—	3,255,091	—	3,425,120	5,833,260	9,258,380
Commonwealth	10,156,018	1,822,113	—	547,666	—	12,525,797	13,339,336	25,865,133
Federal	247,767	2,364,825	—	30,000	—	2,642,592	2,387,630	5,030,222
<b>Total revenues</b>	<b>89,029,994</b>	<b>4,856,375</b>	<b>422,025</b>	<b>4,094,125</b>	<b>1,824,020</b>	<b>100,226,539</b>	<b>23,268,850</b>	<b>123,495,389</b>
<b>Expenditures:</b>								
<b>Current:</b>								
General government administration	4,066,741	—	—	—	—	4,066,741	—	4,066,741
Judicial administration	2,274,832	515,787	—	—	—	2,790,619	—	2,790,619
Public safety	11,149,855	—	—	—	—	11,149,855	—	11,149,855
Public works	2,693,919	—	—	—	—	2,693,919	—	2,693,919
Health and welfare	905,457	3,414,236	—	—	290,119	4,609,812	—	4,609,812
Education	29,760	—	—	—	—	29,760	61,159,106	61,188,866
Parks, recreation and cultural	5,772,407	—	—	—	—	5,772,407	—	5,772,407
Community development	5,073,548	1,826,915	—	—	—	6,900,463	—	6,900,463
Nondepartmental	13,985	—	49,644	—	—	63,629	—	63,629
Capital outlay	—	—	—	7,355,566	—	7,355,566	9,546,507	16,902,073
<b>Debt service:</b>								
Principal retirement	—	—	4,710,166	—	—	4,710,166	357,287	5,067,453
Interest, other fiscal charges and early retirement	—	—	4,851,903	—	—	4,851,903	192,793	5,044,696
<b>Total expenditures</b>	<b>31,980,504</b>	<b>5,756,938</b>	<b>9,611,713</b>	<b>7,355,566</b>	<b>290,119</b>	<b>54,994,840</b>	<b>71,255,693</b>	<b>126,250,533</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>57,049,490</b>	<b>(900,563)</b>	<b>(9,189,688)</b>	<b>(3,261,441)</b>	<b>1,533,901</b>	<b>45,231,699</b>	<b>(47,986,843)</b>	<b>(2,755,144)</b>
<b>Other financing sources (uses):</b>								
Proceeds from general obligation bonds (note 10)	—	—	—	1,261,398	—	1,261,398	—	1,261,398
Operating transfers in	—	1,141,703	9,171,877	5,028,682	—	15,342,262	—	15,342,262
Operating transfers out	(15,342,262)	—	—	—	—	(15,342,262)	—	(15,342,262)
Operating transfers (to) from primary government	(38,933,462)	—	—	(10,319,565)	—	(49,253,027)	47,881,150	(1,371,877)
<b>Total other financing sources (uses):</b>	<b>(54,275,724)</b>	<b>1,141,703</b>	<b>9,171,877</b>	<b>(4,029,485)</b>	<b>—</b>	<b>(47,991,629)</b>	<b>47,881,150</b>	<b>(110,479)</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>2,773,766</b>	<b>241,140</b>	<b>(17,811)</b>	<b>(7,290,926)</b>	<b>1,533,901</b>	<b>(2,759,930)</b>	<b>(105,693)</b>	<b>(2,865,623)</b>
Fund balances at beginning of year	16,105,941	1,907,411	161,237	28,770,492	4,881,697	51,826,778	1,791,104	53,617,882
Fund balances at end of year	\$ 18,879,707	2,148,551	143,426	21,479,566	6,415,598	49,066,848	1,685,411	50,752,259

See accompanying notes to combined financial statements.