

COUNTY OF JAMES CITY, VIRGINIA

Exhibit B-1

Special Revenue Funds

Combining Balance Sheet

June 30, 2001

	Virginia Public Assistance Fund	Colonial Community Corrections Fund	Public Transit Company Fund	Community Development Fund	Route 5, Phase II Fund	Transportation District Fund	Revolving Loan Fund	Totals
Assets:								
Cash and cash equivalents	\$ 761,359	38,645	–	16,887	21,066	423,688	284,495	1,546,140
Cash and cash equivalents, restricted	–	–	–	639,504	–	–	–	639,504
Loans receivable	–	–	–	123,636	–	–	–	123,636
Prepaid expenses	–	2,094	–	65,322	–	–	–	67,416
Due from other funds	4,106	–	138,143	77,310	–	85,526	–	305,085
Due from other governmental units	252,887	–	58,211	80,426	–	–	–	391,524
Total assets	\$ 1,018,352	40,739	196,354	1,003,085	21,066	509,214	284,495	3,073,305
Liabilities and Fund Balances:								
Liabilities:								
Accounts payable	\$ 10,658	4,798	–	14,851	–	–	–	30,307
Accrued liabilities	4,626	30	5,211	–	–	–	–	9,867
Liabilities payable from restricted assets	–	–	–	36,239	–	–	–	36,239
Due to other funds	–	4,929	–	159,610	–	7,700	–	172,239
Deferred revenue	–	–	–	110,060	–	–	–	110,060
Total liabilities	15,284	9,757	5,211	320,760	–	7,700	–	358,712
Fund balances:								
Reserved - loans	–	–	–	123,636	–	–	–	123,636
Unreserved:								
Designated for subsequent years' expenditures	1,003,068	–	191,143	–	21,066	–	–	1,215,277
Undesignated	–	30,982	–	558,689	–	501,514	284,495	1,375,680
Total fund balances	1,003,068	30,982	191,143	682,325	21,066	501,514	284,495	2,714,593
Total liabilities and fund balances	\$ 1,018,352	40,739	196,354	1,003,085	21,066	509,214	284,495	3,073,305

See accompanying notes to combined financial statements.