

COUNTY OF JAMES CITY, VIRGINIA

Exhibit B-2

Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year ended 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
Revenues:								
General property taxes	\$ -	-	-	-	-	576,122	-	576,122
Revenue from use of money and property	-	-	-	30,416	933	12,851	12,550	56,750
Charges for services	-	-	87,687	-	-	-	-	87,687
Developer contributions	-	-	-	-	-	108,380	-	108,380
Miscellaneous	-	13,222	3,250	-	-	5	5,225	21,702
Intergovernmental:								
Local	-	35,701	199,275	-	-	-	-	234,976
Commonwealth	1,235,530	560,812	275,298	229,936	-	-	-	2,301,576
Federal	1,887,014	-	446,519	336,626	-	-	-	2,670,159
Total revenues	3,122,544	609,735	1,012,029	596,978	933	697,358	17,775	6,057,352
Expenditures -								
Current:								
Judicial administration	-	629,842	-	-	-	-	-	629,842
Health and welfare	3,739,850	-	-	-	-	-	-	3,739,850
Community development	-	-	1,153,320	880,315	-	428,972	1,840	2,464,447
Total expenditures	3,739,850	629,842	1,153,320	880,315	-	428,972	1,840	6,834,139
Excess (deficiency) of revenues over expenditures	(617,306)	(20,107)	(141,291)	(283,337)	933	268,386	15,935	(776,787)
Other financing sources -								
Operating transfers in	928,047	15,748	152,737	246,297	-	-	-	1,342,829
Excess (deficiency) of revenues and other sources over expenditures	310,741	(4,359)	11,446	(37,040)	933	268,386	15,935	566,042
Fund balances at beginning of year	692,327	35,341	179,697	719,365	20,133	233,128	268,560	2,148,551
Fund balances at end of year	\$ 1,003,068	30,982	191,143	682,325	21,066	501,514	284,495	2,714,593

See accompanying notes to combined financial statements.