

COUNTY OF JAMES CITY, VIRGINIA

Exhibit D-2

Schedule of General Fixed Assets By Function - Primary Government and  
Discretely Presented Component Unit - Public Schools

June 30, 2001

| Function   | Land<br>and land<br>improvements | Buildings<br>and<br>improvements | Improvements<br>other than<br>buildings | Equipment<br>and<br>vehicles | Total       |
|--|----------------------------------|----------------------------------|---|------------------------------|-------------|
| Primary government:                                  |                                  |                                  |   |                              |             |
| General government                                   | \$ 5,995,970                     | 5,599,929                        | 160,609                                 | 2,797,936                    | 14,554,444  |
| Finance  | –                                | 796,646                          | –                                       | 1,017,593                    | 1,814,239   |
| Public works/inspection                              | 219,690                          | 1,785,524                        | 583,639                                 | 161,225                      | 2,750,078   |
| Public safety  | 93,300                           | 3,001,494                        | 140,581                                 | 2,106,808                    | 5,342,183   |
| Refuse disposal                                      | 860,718                          | 2,089,977                        | 346,214                                 | 764,480                      | 4,061,389   |
| Administration                                       | 87,008                           | 8,010,444                        | 364,575                                 | 953,688                      | 9,415,715   |
| Recreation   | 2,096,840                        | 10,168,050                       | 3,576,378                               | 863,061                      | 16,704,329  |
| Public welfare                                       | –                                | 1,921,809                        | 2,485                                   | 215,727                      | 2,140,021   |
| Vehicles   | –                                | –                                | –                                       | 6,470,089                    | 6,470,089   |
| Total general fixed assets<br>allocated to functions | \$ 9,353,526                     | 33,373,873                       | 5,174,481                               | 15,350,607                   | 63,252,487  |
| Construction in progress                             |                                  |                                  |   |                              | 4,153,935   |
| Total primary government                             |                                  |                                  |   | \$ 67,406,422                |             |
| Component Unit – Public Schools:                     |                                  |                                  |   |                              |             |
| Education  | \$ 8,220,622                     | 117,525,056                      | –                                       | 28,206,677                   | 153,952,355 |
| Construction in progress                             |                                  |                                  |   |                              | 145,461     |
| Total Component Unit – Public Schools                |                                  |                                  |   | \$ 154,097,816               |             |

See accompanying notes to combined financial statements.