

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, 2001

	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
Revenues:								
General property taxes	\$ 57,520,214	576,122	–	77,371	–	58,173,707	–	58,173,707
Other local taxes	13,711,689	–	–	–	–	13,711,689	–	13,711,689
Permits, privilege fees and regulatory licenses	5,333,067	–	–	–	–	5,333,067	–	5,333,067
Fines and forfeitures	176,803	–	–	–	–	176,803	–	176,803
Revenue (losses) from use of money and property	1,962,869	56,750	100,813	–	(367,212)	1,753,220	–	1,753,220
Contributions	–	–	–	–	757,496	757,496	–	757,496
Charges for services	2,328,716	87,687	–	–	–	2,416,403	1,352,990	3,769,393
Developer contributions	–	108,380	–	–	–	108,380	–	108,380
Miscellaneous	192,501	21,702	–	364,785	135,672	714,660	499,684	1,214,344
Intergovernmental:								
Local	–	234,976	–	500,000	–	734,976	6,543,397	7,278,373
Commonwealth	15,404,256	2,301,576	–	97,535	–	17,803,367	13,788,896	31,592,263
Federal	222,352	2,670,159	–	505,679	–	3,398,190	2,168,860	5,567,050
Total revenues	96,852,467	6,057,352	100,813	1,545,370	525,956	105,081,958	24,353,827	129,435,785
Expenditures:								
Current:								
General government administration	4,190,117	–	–	–	–	4,190,117	–	4,190,117
Judicial administration	2,550,406	629,842	–	–	–	3,180,248	–	3,180,248
Public safety	11,837,816	–	–	–	–	11,837,816	–	11,837,816
Public works	2,789,699	–	–	–	–	2,789,699	–	2,789,699
Health and welfare	1,019,289	3,739,850	–	–	327,141	5,086,280	–	5,086,280
Education	29,759	–	–	–	–	29,759	66,002,048	66,031,807
Parks, recreation and cultural	6,320,234	–	–	–	–	6,320,234	–	6,320,234
Community development	5,190,542	2,464,447	–	–	–	7,654,989	–	7,654,989
Nondepartmental	25,886	–	68,969	–	–	94,855	–	94,855
Capital outlay	–	–	–	4,574,298	–	4,574,298	4,177,809	8,752,107
Debt service:								
Principal retirement	–	–	4,829,277	–	–	4,829,277	353,139	5,182,416
Interest, other fiscal charges and early retirement	–	–	4,962,200	–	–	4,962,200	174,549	5,136,749
Total expenditures	33,953,748	6,834,139	9,860,446	4,574,298	327,141	55,549,772	70,707,545	126,257,317
Excess (deficiency) of revenues over expenditures	62,898,719	(776,787)	(9,759,633)	(3,028,928)	198,815	49,532,186	(46,353,718)	3,178,468
Other financing sources (uses):								
Proceeds from capital lease obligations	–	–	–	–	–	–	1,059,857	1,059,857
Operating transfers in	–	1,342,829	9,877,515	3,060,000	–	14,280,344	–	14,280,344
Operating transfers out	(14,280,344)	–	–	–	–	(14,280,344)	–	(14,280,344)
Operating transfers (to) from primary government	(42,923,368)	–	(130,680)	(3,215,096)	–	(46,269,144)	45,825,131	(444,013)
Total other financing sources (uses)	(57,203,712)	1,342,829	9,746,835	(155,096)	–	(46,269,144)	46,884,988	(444,013)
Excess (deficiency) of revenues and other sources over expenditures and other uses	5,695,007	566,042	(12,798)	(3,184,024)	198,815	3,263,042	531,270	2,734,455
Fund balances at beginning of year, as restated (note 20)	19,574,296	2,148,551	143,426	21,479,566	6,415,598	49,761,437	2,192,045	51,953,482
Fund balances at end of year	\$ 25,269,303	2,714,593	130,628	18,295,542	6,614,413	53,024,479	2,723,315	54,687,937

See accompanying notes to combined financial statements.