

COUNTY OF JAMES CITY, VIRGINIA

Combined Statement of Revenues, Expenditures and Changes in Fund Balance:
 Budget and Actual – General, Special Revenue, Debt Service and Discretely Presented Component Unit – Public School

Year ended June 30, 2001

	General Fund			Special Revenue Fund			Debt Service Fund			Public Schools		
	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)
Revenues:												
General property taxes	\$ 53,175,023	57,520,214	4,345,191	-	-	-	-	-	-	-	-	-
Other local taxes	13,347,437	13,711,689	364,252	-	-	-	-	-	-	-	-	-
Permits, privilege fees and regulatory license	4,562,727	5,333,067	770,340	-	-	-	-	-	-	-	-	-
Fines and forfeitures	60,000	176,803	116,803	-	-	-	-	-	-	-	-	-
Revenue from use of money and property	1,624,000	1,962,869	338,869	-	-	-	200,000	100,813	(99,187)	-	-	-
Charges for services	2,349,527	2,328,716	(20,811)	-	-	-	-	-	-	-	-	-
Miscellaneous	174,974	192,501	17,527	-	-	-	-	-	-	361,674	475,834	114,160
Intergovernmental												
Local	-	-	-	-	-	-	-	-	-	6,488,437	6,488,047	(390)
Commonwealth	14,719,399	15,404,256	684,857	276,443	1,235,530	959,087	-	-	-	13,945,474	13,766,124	(179,350)
Federal	183,317	222,352	39,035	2,798,610	1,887,014	(911,596)	-	-	-	1,463,119	1,521,139	58,020
Total revenues	90,196,404	96,852,467	6,656,063	3,075,053	3,122,544	47,491	200,000	100,813	(99,187)	22,258,704	22,251,144	(7,560)
Expenditures:												
Current:												
General government administration	4,601,166	4,190,117	411,049	-	-	-	-	-	-	-	-	-
Judicial administrator	2,827,927	2,550,406	277,521	-	-	-	-	-	-	-	-	-
Public safety	12,512,059	11,837,816	674,243	-	-	-	-	-	-	-	-	-
Public works	2,989,117	2,789,699	199,418	-	-	-	-	-	-	-	-	-
Health and welfare	1,039,480	1,019,289	20,191	4,089,535	3,739,850	349,685	-	-	-	-	-	-
Education	30,240	29,759	481	-	-	-	-	-	-	65,127,309	64,312,063	815,246
Parks, recreation and cultural	6,435,391	6,320,234	115,157	-	-	-	-	-	-	-	-	-
Community development	5,487,693	5,190,542	297,151	-	-	-	-	-	-	-	-	-
Nondepartmental	206,719	25,886	180,833	-	-	-	65,750	68,969	(3,219)	-	-	-
Debt service:												
Principal retirement	-	-	-	-	-	-	5,231,777	4,889,277	342,500	-	-	-
Interest, other fiscal charges and early retirement	-	-	-	-	-	-	4,844,570	5,032,880	(188,310)	172,572	172,572	-
Total expenditures	36,129,792	33,953,748	2,176,044	4,089,535	3,739,850	349,685	10,142,097	9,991,126	150,971	65,299,881	64,484,635	815,246
Excess (deficiency) of revenues over expenditures	54,066,612	62,898,719	8,832,107	(1,014,482)	(617,306)	397,176	(9,942,097)	(9,890,313)	51,784	(43,041,177)	(42,233,491)	807,686
Other financing sources (uses)												
Operating transfers in	-	-	-	1,014,482	928,047	(86,435)	8,855,000	9,877,515	1,022,515	-	-	-
Operating transfers out	(12,094,763)	(14,280,344)	(2,185,581)	-	-	-	-	-	-	-	-	-
Operating transfers (to) from primary government	(43,042,074)	(42,923,368)	118,706	-	-	-	-	-	-	43,041,177	42,923,368	(117,809)
Total other financing sources (uses)	(55,136,837)	(57,203,712)	(2,066,875)	1,014,482	928,047	(86,435)	8,855,000	9,877,515	1,022,515	43,041,177	42,923,368	(117,809)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(1,070,225)	5,695,007	6,765,232	-	310,741	310,741	(1,087,097)	(12,798)	1,074,299	-	689,877	689,877
Fund balances at beginning of year, as restated (note 20)	1,070,225	19,574,296	18,504,071	-	692,327	692,327	1,087,097	143,426	(943,671)	-	1,663,131	1,663,131
Fund balances at end of year	\$ -	25,269,303	25,269,303	-	1,003,068	1,003,068	-	130,628	130,628	-	2,353,008	2,353,008

See accompanying notes to combined financial statements