

COUNTY OF JAMES CITY, VIRGINIA

Special Revenue Funds

Combining Balance Sheet

June 30, 2002

	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	\$ 987,937	35,854	—	215,178	21,414	429,920	293,725	1,984,028
Cash and cash equivalents, restricted	—	—	—	608,158	—	—	—	608,158
Loans receivable	—	—	—	133,646	—	—	—	133,646
Due from other funds	—	—	—	14,390	—	85,526	—	99,916
Due from other governmental units	456,719	—	2,799,443	41,148	—	—	—	3,297,310
Total assets	\$ 1,444,656	35,854	2,799,443	1,012,520	21,414	515,446	293,725	6,123,058
Liabilities and Fund Balances:								
Liabilities:								
Accounts payable	\$ 126,859	3,368	1,621,370	20,760	—	—	—	1,772,357
Accrued liabilities	3,825	154	17,122	—	—	—	—	21,101
Liabilities payable from restricted assets	—	—	—	39,291	—	—	—	39,291
Due to other funds	11,835	9,178	691,206	122,797	—	—	—	835,016
Due to component unit	17,479	—	—	—	—	—	—	17,479
Deferred revenue	—	—	—	180,373	—	—	—	180,373
Total liabilities	159,998	12,700	2,329,698	363,221	—	—	—	2,865,617
Fund balances:								
Reserved - loans	—	—	—	133,646	—	—	—	133,646
Unreserved:								
Designated for subsequent years' expenditures	678,917	—	469,745	—	21,414	—	—	1,170,076
Undesignated	605,741	23,154	—	515,653	—	515,446	293,725	1,953,719
Total fund balances	1,284,658	23,154	469,745	649,299	21,414	515,446	293,725	3,257,441
Total liabilities and fund balances	\$ 1,444,656	35,854	2,799,443	1,012,520	21,414	515,446	293,725	6,123,058

See accompanying notes to combined financial statements.