

COUNTY OF JAMES CITY, VIRGINIA

Discretely Presented Component Unit – Public Schools

Combining Balance Sheet

June 30, 2002

	Governmental fund types			Fiduciary fund types	Account groups		Totals
	School operating fund	School cafeteria fund	School capital projects fund	Agency fund	General fixed assets	General long-term debt	
Assets and other debits:							
Assets:							
Cash and cash equivalents	\$ 9,401,187	149,634	180,796	613,795	–	–	10,345,412
Due from primary government	487,991	–	46,655	–	–	–	534,646
Due from other governmental units	615,683	96,356	–	5,055	–	–	717,094
Other receivables	49,322	12,856	–	–	–	–	62,178
Inventory	–	30,482	–	–	–	–	30,482
Property, plant and equipment	–	–	–	–	156,242,556	–	156,242,556
Other debits -							
Amount to be provided for the retirement of general long-term debt	–	–	–	–	–	1,388,735	1,388,735
Total assets and other debits	\$ 10,554,183	289,328	227,451	618,850	156,242,556	1,388,735	169,321,103
Liabilities, Equity and Other Credits:							
Liabilities:							
Accounts payable	698,490	36,965	16,233	446	–	–	752,134
Accrued liabilities	5,879,300	63,270	–	32,553	–	–	5,975,123
Amounts held for others	–	–	–	585,851	–	–	585,851
Early retirement liability	–	–	–	–	–	307,737	307,737
Compensated absences	–	–	–	–	–	619,943	619,943
Capital lease obligations	–	–	–	–	–	461,055	461,055
Total liabilities	6,577,790	100,235	16,233	618,850	–	1,388,735	8,701,843
Equity and other credits:							
Investment in general fixed assets	–	–	–	–	156,242,556	–	156,242,556
Fund balances:							
Reserved for:							
Encumbrances	334,561	–	–	–	–	–	334,561
Inventory	–	30,482	–	–	–	–	30,482
Instructional technology initiatives and capital equipment	812,652	–	55,000	–	–	–	867,652
Unreserved - undesignated	2,829,180	158,611	156,218	–	–	–	3,144,009
Total equity and other credits	3,976,393	189,093	211,218	–	156,242,556	–	160,619,260
Total liabilities, equity and other credits	\$ 10,554,183	289,328	227,451	618,850	156,242,556	1,388,735	169,321,103

See accompanying notes to combined financial statements.