

# COUNTY OF JAMES CITY, VIRGINIA

## Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2002

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### (1) General

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County of James City, Virginia (the County) and its component unit, Williamsburg-James City County Public Schools, and is presented on the modified accrual basis of accounting, which is described in note 1 to the County's combined financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.

### (2) Relationship to Combined Financial Statements

	Federal expenditures
General Fund	\$ 196,563
Capital Projects Fund	52,140
Special Revenue Funds	6,124,141
Component Unit – Public Schools	2,793,493
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Non-cash: Food Stamps	1,221,072
Total expenditures	\$ 10,387,409