

COUNTY OF JAMES CITY, VIRGINIA

Combined Statement of Revenues, Expenditures and Changes in Fund Balance:
 All Governmental Funds, Expendable Trust Fund and Discretely Presented Component Unit
 Year Ended June 30, 2002

	Governmental fund types				Fiduciary	Totals	Component	Totals
	General	Special revenue	Debt service	Capital projects	fund types Expendable trust	(memorandum only) Primary government	unit Public Schools	(memorandum only) Reporting entity
Revenues:								
General property taxes	\$ 60,271,928	460,264	—	8,387	—	60,740,579	—	60,740,579
Other local taxes	14,368,190	—	—	—	—	14,368,190	—	14,368,190
Permits, privilege fees and regulatory license:	5,788,162	—	—	—	—	5,788,162	—	5,788,162
Fines and forfeitures	203,714	—	—	—	—	203,714	—	203,714
Revenue (losses) from use of money and property	1,195,831	21,479	3,800	—	(457,886)	763,224	—	763,224
Contributions	—	—	—	—	844,488	844,488	—	844,488
Charges for services	2,680,879	96,656	—	—	—	2,777,535	1,453,197	4,230,732
Miscellaneous	300,818	17,383	—	762,282	191,109	1,271,592	463,966	1,735,558
Intergovernmental:								
Local	—	240,054	—	—	—	240,054	6,756,246	6,996,300
Commonwealth	17,755,839	2,824,406	—	317,666	—	20,897,911	13,793,399	34,691,310
Federal	323,715	6,251,595	—	52,140	—	6,627,450	2,793,493	9,420,943
Total revenues	102,889,076	9,911,837	3,800	1,140,475	577,711	114,522,899	25,260,301	139,783,200
Expenditures:								
Current:								
General government administration	4,566,213	—	—	—	—	4,566,213	—	4,566,213
Judicial administration	3,415,489	631,035	—	—	—	4,046,524	—	4,046,524
Public safety	12,763,826	—	—	—	—	12,763,826	—	12,763,826
Public works	3,190,367	—	—	—	—	3,190,367	—	3,190,367
Health and welfare	1,073,208	4,299,613	—	—	573,762	5,946,583	—	5,946,583
Education	23,850	—	—	—	—	23,850	69,164,964	69,188,814
Parks, recreation and cultural	6,998,086	—	—	—	—	6,998,086	—	6,998,086
Community development	5,409,573	5,999,143	—	—	—	11,408,716	—	11,408,716
Nondepartmental	831	—	63,117	—	—	63,948	—	63,948
Capital outlay	—	—	—	8,590,728	—	8,590,728	839,611	9,430,339
Debt service:								
Principal retirement	—	—	4,904,047	—	—	4,904,047	279,589	5,183,636
Interest, other fiscal charges and early retirement	—	—	4,669,021	—	—	4,669,021	212,197	4,881,218
Total expenditures	37,441,443	10,929,791	9,636,185	8,590,728	573,762	67,171,909	70,496,361	137,668,270
Excess (deficiency) of revenues over expenditures	65,447,633	(1,017,954)	(9,632,385)	(7,450,253)	3,949	47,350,990	(45,236,060)	2,114,930
Other financing sources (uses):								
Operating transfers in	—	1,560,802	9,749,157	9,765,828	—	21,075,787	—	21,075,787
Operating transfers out	(21,075,787)	—	—	—	—	(21,075,787)	—	(21,075,787)
Operating transfers (to) from primary government	(46,026,924)	—	(127,146)	(884,364)	—	(47,038,434)	46,889,449	(148,985)
Total other financing sources (uses)	(67,102,711)	1,560,802	9,622,011	8,881,464	—	(47,038,434)	46,889,449	(148,985)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(1,655,078)	542,848	(10,374)	1,431,211	3,949	312,556	1,653,389	1,965,945
Fund balances at beginning of year	25,269,303	2,714,593	130,628	18,295,542	6,614,413	53,024,479	2,723,315	55,747,794
Fund balances at end of year	\$ 23,614,225	3,257,441	120,254	19,726,753	6,618,362	53,337,035	4,376,704	57,713,739

See accompanying notes to combined financial statements