

## COUNTY OF JAMES CITY, VIRGINIA

Combining Balance Sheet  
Nonmajor Governmental Funds

June 30, 2005

Assets	Virginia Public Assistance Fund	Colonial Community Corrections Fund	Williamsburg Area Transport Company	Community Development Fund	Route 5, Phase II Fund	Transportation District Fund	Revolving Loan Fund	Trust Fund	Grants and Special Projects Fund	Total
Cash and cash equivalents	\$ 1,090,159	2,855	—	354,189	22,129	36,562	336,945	1,672,050	5,450	3,520,339
Cash and cash equivalents, restricted	—	—	—	1,110,407	—	—	—	—	—	1,110,407
Accounts receivable	—	16,809	888	—	—	—	—	—	513,641	531,338
Loans receivable	—	—	—	158,438	—	—	—	—	—	158,438
Prepaid and other assets	28,000	—	—	—	—	—	—	—	—	28,000
Due from other funds	—	—	—	1,385	—	—	—	516	—	1,901
Due from other governments	311,659	—	389,099	16,026	—	—	—	—	—	716,784
Total assets	\$ 1,429,818	19,664	389,987	1,640,445	22,129	36,562	336,945	1,672,566	519,091	6,067,207
<b>Liabilities and Fund Balances</b>										
Liabilities:										
Accounts payable	\$ 131,911	4,367	2,163	70,299	—	—	—	49,961	140,233	398,934
Accrued liabilities	4,188	1,649	19,999	—	—	—	—	—	520	26,356
Liabilities payable from restricted assets	—	—	—	94,324	—	—	—	—	—	94,324
Due to other funds	1,622	12,166	367,707	179,314	—	—	—	166	4,670	565,645
Due to component unit	4,386	—	—	—	—	—	—	—	4,950	9,336
Deferred revenue	—	—	—	146,238	—	—	—	—	348,697	494,935
Total liabilities	142,107	18,182	389,869	490,175	—	—	—	50,127	499,070	1,589,530
Fund balances:										
Reserved – loans	—	—	—	158,438	—	—	—	—	—	158,438
Unreserved:										
Designated for subsequent years' expenditures	915,824	—	118	—	22,129	—	—	1,622,439	20,021	2,580,531
Undesignated	371,887	1,482	—	991,832	—	36,562	336,945	—	—	1,738,708
Total fund balances	1,287,711	1,482	118	1,150,270	22,129	36,562	336,945	1,622,439	20,021	4,477,677
Total liabilities and fund balances	\$ 1,429,818	19,664	389,987	1,640,445	22,129	36,562	336,945	1,672,566	519,091	6,067,207

See accompanying independent auditors' report.