

COUNTY OF JAMES CITY, VIRGINIA

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
Virginia Public Assistance Fund

Year ended June 30, 2005

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Revenues -			
Intergovernmental:			
Commonwealth	\$ 485,189	970,485	485,296
Federal	4,025,234	2,752,015	(1,273,219)
Total intergovernmental revenues	4,510,423	3,722,500	(787,923)
Expenditures -			
Current -			
Health and welfare	6,279,754	5,089,847	1,189,907
Deficiency of revenues over expenditures	(1,769,331)	(1,367,347)	401,984
Other financing sources -			
Operating transfers in	1,257,441	1,107,441	(150,000)
Deficiency of revenues and other sources over expenditures	(511,890)	(259,906)	251,984
Fund balance at beginning of year	511,890	1,547,617	1,035,727
Fund balance at end of year	\$ —	1,287,711	1,287,711

See accompanying independent auditors' report.