

COUNTY OF JAMES CITY, VIRGINIA

Statement of Activities

Year ended June 30, 2006

Functions/programs	Expenses	Program revenues		
		Charges for services	Operating grants and contributions	Capital grants and contributions
Primary government:				
Governmental activities:				
General government administration	\$ 5,790,007	6,569,599	11,608,665	451,851
Judicial administration	4,374,852	2,098,886	808,726	—
Public safety	13,599,920	1,555,099	—	—
Public works	2,674,311	239,912	11,601	—
Health and welfare	7,043,503	—	3,680,213	—
Education (including payments to school system)	77,265,247	—	—	—
Parks, recreation and cultural	8,720,218	2,638,777	11,758	—
Community development	12,662,469	594,472	2,669,121	333,935
Interest on long-term debt	5,962,561	—	—	—
Non-departmental	5,161,844	1,638,779	—	—
Total governmental activities	143,254,932	15,335,524	18,790,084	785,786
Business-type activity:				
Service Authority	14,149,218	16,805,640	—	10,077,376
Total primary government	\$ 157,404,150	32,141,164	18,790,084	10,863,162
Component units:				
Economic Development Authority	\$ 399,641	76,410	352,379	—
Public Schools	96,930,986	2,284,274	11,617,249	—
Total component units	\$ 97,330,627	2,360,684	11,969,628	—
General revenues:				
Taxes:				
Property taxes, levied for general purposes				
Other local taxes				
Permits, fees and licenses				
Grants and contributions not restricted to specific programs				
Interest and investment earnings				
Miscellaneous				
Total general revenues				
Change in net assets				
Net assets – beginning				
Net assets – ending				

See accompanying notes to basic financial statements.

Net (expenses) revenues and changes in net assets				
Primary government			Discretely presented component units	
Governmental activities	Business-type activity	Total	Public schools	Economic Development Authority
12,840,108	—	12,840,108	—	—
(1,467,240)	—	(1,467,240)	—	—
(12,044,821)	—	(12,044,821)	—	—
(2,422,798)	—	(2,422,798)	—	—
(3,363,290)	—	(3,363,290)	—	—
(77,265,247)	—	(77,265,247)	—	—
(6,069,683)	—	(6,069,683)	—	—
(9,064,941)	—	(9,064,941)	—	—
(5,962,561)	—	(5,962,561)	—	—
(3,523,065)	—	(3,523,065)	—	—
(108,343,538)	—	(108,343,538)	—	—
—	12,733,798	12,733,798	—	—
(108,343,538)	12,733,798	(95,609,740)	—	—
—	—	—	—	29,148
—	—	—	(83,029,463)	—
—	—	—	(83,029,463)	29,148
\$ 86,204,347	—	86,204,347	—	—
20,366,681	—	20,366,681	—	—
8,877,130	—	8,877,130	—	—
—	—	—	82,800,634	—
3,407,722	935,971	4,343,693	178,321	128,623
2,053,405	526,601	2,580,006	10,126	1,429
120,909,285	1,462,572	122,371,857	82,989,081	130,052
12,565,747	14,196,370	26,762,117	(40,382)	159,200
148,182,004	139,845,469	288,027,473	28,168,735	4,301,790
\$ 160,747,751	154,041,839	314,789,590	28,128,353	4,460,990