

COUNTY OF JAMES CITY, VIRGINIA

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2007

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	\$ 658,424	63,835	---	256,922	24,035	39,713	360,809	156,862	405,579	1,966,179
Cash and cash equivalents, restricted	---	---	---	654,015	---	---	---	---	---	654,015
Investments	---	---	---	---	---	---	---	1,439,040	---	1,439,040
Accounts receivable	---	---	---	---	---	---	---	5,000	238,173	243,173
Loans receivable	---	---	---	170,886	---	---	---	---	---	170,886
Interest receivable	---	---	---	2,736	96	158	1,463	7,333	---	11,786
Prepaid and other assets	---	---	---	---	---	---	---	---	537	537
Due from other funds	---	---	---	---	---	---	---	---	32,607	32,607
Due from other governments	299,859	---	1,061,319	---	---	---	---	---	---	1,361,178
Total assets	\$ 958,283	63,835	1,061,319	1,084,559	24,131	39,871	362,272	1,608,235	676,896	5,879,401
Liabilities and Fund Balances										
Liabilities:										
Accounts payable	\$ 84,134	5,466	321,514	48,227	---	---	100	100,989	103,996	664,426
Accrued liabilities	2,282	1,919	15,011	---	---	---	---	2,375	219	21,806
Liabilities payable from restricted assets	---	---	---	83,468	---	---	---	---	---	83,468
Due to other funds	5,674	26,453	645,118	184,925	---	---	6,730	500,988	21,426	1,391,314
Due to component unit	2,151	---	---	---	---	---	---	---	---	2,151
Deferred revenue	---	---	---	157,310	---	---	---	---	507,511	664,821
Total liabilities	94,241	33,838	981,643	473,930	---	---	6,830	604,352	633,152	2,827,986
Fund balances:										
Reserved:										
Loans	---	---	---	170,886	---	---	---	---	---	170,886
Unreserved:										
Designated for subsequent years' expenditures	339,377	---	79,676	---	24,131	---	---	1,003,883	43,744	1,490,811
Undesignated	524,665	29,997	---	439,743	---	39,871	355,442	---	---	1,389,718
Total fund balances	864,042	29,997	79,676	610,629	24,131	39,871	355,442	1,003,883	43,744	3,051,415
Total liabilities and fund balances	\$ 958,283	63,835	1,061,319	1,084,559	24,131	39,871	362,272	1,608,235	676,896	5,879,401

See accompanying independent auditors' report.