

COUNTY OF JAMES CITY, VIRGINIA

Exhibit C-1

Trust and Agency Funds
 Combining Balance Sheet
 June 30, 2000

	Expendable Trust Funds			Agency Funds					Totals
	Donation Trust	Bicentennial Trust	Deferred Compensation Plan	Special Welfare	WAMAC	Regional Jail	Juvenile Detention	Regional Bikeways	
Assets and Other Debits:									
Cash and cash equivalents	\$ 145,163	661,480	–	5,085	150,614	1,930,946	965,253	–	3,858,541
Cash and cash equivalents, restricted	–	–	–	–	–	–	63,025	–	63,025
Restricted cash and cash equivalents and investments with fiscal agent/trustee	–	–	5,608,972	–	–	3,393,947	–	–	9,002,919
Due from Commonwealth of Virginia	–	–	–	–	–	–	–	23,935	23,935
Total assets	\$ 145,163	661,480	5,608,972	5,085	150,614	5,324,893	1,028,278	23,935	12,948,420
Liabilities and Fund Balances:									
Liabilities:									
Accounts payable	17	–	–	–	–	–	–	–	17
Due to other funds	–	–	–	–	877	25,706	284	23,935	50,802
Deferred revenue	–	–	–	–	–	–	70,273	–	70,273
Amounts held for others	–	–	–	5,085	149,737	5,299,187	957,721	–	6,411,730
Total liabilities	17	–	–	5,085	150,614	5,324,893	1,028,278	23,935	6,532,822
Fund Balances:									
Reserved -									
Employees retirement	–	–	5,608,972	–	–	–	–	–	5,608,972
Unreserved -									
Designated for subsequent years' expenditures	145,146	661,480	–	–	–	–	–	–	806,626
Total fund balances	145,146	661,480	5,608,972	–	–	–	–	–	6,415,598
Total liabilities and fund balances	\$ 145,163	661,480	5,608,972	5,085	150,614	5,324,893	1,028,278	23,935	12,948,420

See accompanying notes to combined financial statements.