

COUNTY OF JAMES CITY, VIRGINIA

Exhibit C-3

Agency Funds

Combining Statement of Changes in Assets and Liabilities

Year ended June 30, 2000

		Balance beginning of year	Additions	Deletions	Balance end of year
Special welfare fund:					
Assets -					
Cash	\$	5,786	33,146	33,847	5,085
Liabilities -					
Amounts held for others	\$	5,786	50,223	50,924	5,085
WAMAC fund:					
Assets -					
Cash	\$	256,256	2,184,653	2,290,295	150,614
Liabilities:					
Due to other funds	\$	1,278	1,981,181	1,981,582	877
Amounts held for others		254,978	2,890,169	2,995,410	149,737
Total liabilities	\$	256,256	4,871,350	4,976,992	150,614
Regional jail fund:					
Assets:					
Cash and cash equivalents and investments	\$	5,187,647	11,009,360	10,872,114	5,324,893
Due from other funds		337	-	337	-
Total assets	\$	5,187,984	11,009,360	10,872,451	5,324,893
Liabilities:					
Due to other funds	\$	-	3,864,979	3,839,273	25,706
Amounts held for others		5,187,984	16,501,563	16,390,360	5,299,187
Total liabilities	\$	5,187,984	20,366,542	20,229,633	5,324,893
Juvenile Detention fund:					
Assets-					
Cash and cash equivalents and investments	\$	676,554	3,239,028	2,887,304	1,028,278
Liabilities:					
Due to other funds	\$	236	5,493,386	5,493,338	284
Deferred revenue		66,559	48,337	44,623	70,273
Amounts held for others		609,759	9,834,733	9,486,771	957,721
Total liabilities	\$	676,554	15,376,456	15,024,732	1,028,278
Regional Bikeways fund:					
Assets -					
Due from Commonwealth of Virginia	\$	18,088	23,935	18,088	23,935
Liabilities -					
Due to other funds	\$	18,088	47,870	42,023	23,935

COUNTY OF JAMES CITY, VIRGINIA

Exhibit C-3, Continued

Agency Funds

Combining Statement of Changes in Assets and Liabilities

Totals - All agency funds					
Assets:					
Cash and cash equivalents and investments	\$	6,126,243	16,466,187	16,083,560	6,508,870
Due from Commonwealth of Virginia		18,088	23,935	18,088	23,935
Due from other funds		337	-	337	-
Total assets	\$	6,144,668	16,490,122	16,101,985	6,532,805
Liabilities:					
Due to other funds	\$	19,602	11,387,416	11,356,216	50,802
Deferred revenue		66,559	48,337	44,623	70,273
Amounts held for others		6,058,507	29,276,688	28,923,465	6,411,730
Total liabilities	\$	6,144,668	40,712,441	40,324,304	6,532,805

See accompanying notes to combined financial statements.