

COUNTY OF JAMES CITY, VIRGINIA

Exhibit C-3

Agency Funds

Combining Statement of Changes in Assets and Liabilities

Year ended June 30, 2000

|   |    | Balance<br>beginning<br>of year | Additions  | Deletions  | Balance<br>end of<br>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.