

COUNTY OF JAMES CITY, VIRGINIA

Discretely Presented Component Unit - Public Schools

Combining Statement of Changes in Assets and Liabilities - Agency Funds

Year ended June 30, 2000

	Balance at beginning of year	Additions	Deductions	Balance at end of year
State Operated Programs:				
Assets:				
Cash and investments	\$ 4,825	772,509	770,060	7,274
Due from other governmental units	12,463	–	1,105	11,358
Total assets	\$ 17,288	772,509	771,165	18,632
Liabilities:				
Accounts payable	\$ 774	35,655	35,829	600
Accrued liabilities	16,514	264,003	262,485	18,032
Total liabilities	\$ 17,288	299,658	298,314	18,632
School Activities Funds:				
Asset -				
Cash and investments	\$ 461,127	1,457,422	1,439,828	478,721
Liability -				
Amounts held for others	\$ 461,127	1,457,422	1,439,828	478,721
Totals - All agency funds:				
Assets:				
Cash and investments	\$ 465,952	2,229,931	2,209,888	485,995
Due from other governmental units	12,463	–	1,105	11,358
Total assets	\$ 478,415	2,229,931	2,210,993	497,353
Liabilities:				
Accounts payable	\$ 774	35,655	35,829	600
Accrued liabilities	16,514	264,003	262,485	18,032
Amounts held for others	461,127	1,457,422	1,439,828	478,721
Total liabilities	\$ 478,415	1,757,080	1,738,142	497,353

See accompanying notes to combined financial statements.