

COUNTY OF JAMES CITY, VIRGINIA

Exhibit C-1

Trust and Agency Funds
 Combining Balance Sheet
 June 30, 2001

	Expendable Trust Funds			Agency Funds					Totals
	Donation Trust	Bicentennial Trust	Deferred Compensation Plan	Special Welfare	WAMAC	Regional Jail	Juvenile Detention	Regional Bikeways	
Assets:									
Cash and cash equivalents	\$ 196,343	860,945	-	4,131	211,401	2,014,097	1,085,025	-	4,371,942
Restricted cash and cash equivalents and investments with fiscal agent/trustee	-	-	5,583,136	-	-	3,310,530	-	-	8,893,666
Due from other funds	-	-	-	-	1,354	-	-	-	1,354
Due from Commonwealth of Virginia	-	-	-	-	-	-	-	23,935	23,935
Total assets	\$ 196,343	860,945	5,583,136	4,131	212,755	5,324,627	1,085,025	23,935	13,290,897
Liabilities and Fund Balances:									
Liabilities:									
Accounts payable	\$ 11,584	-	-	-	-	-	-	-	11,584
Due to other funds	14,427	-	-	-	-	-	107	23,935	38,469
Deferred revenue	-	-	-	-	-	-	112,264	-	112,264
Amounts held for others	-	-	-	4,131	212,755	5,324,627	972,654	-	6,514,167
Total liabilities	26,011	-	-	4,131	212,755	5,324,627	1,085,025	23,935	6,676,484
Fund Balances:									
Reserved - Employees' retirement	-	-	5,583,136	-	-	-	-	-	5,583,136
Unreserved - Designated for subsequent years' expenditures	170,332	860,945	-	-	-	-	-	-	1,031,277
Total fund balances	170,332	860,945	5,583,136	-	-	-	-	-	6,614,413
Total liabilities and fund balances	\$ 196,343	860,945	5,583,136	4,131	212,755	5,324,627	1,085,025	23,935	13,290,897

See accompanying notes to combined financial statements.