

COUNTY OF JAMES CITY, VIRGINIA

Exhibit E-4

Discretely Presented Component Unit – Public Schools

Combining Balance Sheet – Agency Funds

June 30, 2001

| | | State operated programs | School activities funds | Total |
|-----------------------------------|----|-------------------------------|-------------------------------|---------|
| Assets: | | | | |
| Cash and cash equivalents | \$ | 13,809 | 538,883 | 552,692 |
| Due from other governmental units | | 7,550 | – | 7,550 |
| Other receivables | | 98 | – | 98 |
| <hr/> | | | | |
| Total assets | \$ | 21,457 | 538,883 | 560,340 |
| <hr/> | | | | |
| Liabilities: | | | | |
| Accounts payable | | 304 | – | 304 |
| Accrued liabilities | | 21,153 | – | 21,153 |
| Amounts held for others | | – | 538,883 | 538,883 |
| <hr/> | | | | |
| Total liabilities | \$ | 21,457 | 538,883 | 560,340 |
| <hr/> | | | | |

See accompanying notes to combined financial statements.