

COUNTY OF JAMES CITY, VIRGINIA

Exhibit E-5

Discretely Presented Component Unit – Public Schools

Combining Statement of Changes in Assets and Liabilities – Agency Funds

Year ended June 30, 2001

	Balance at beginning of year	Additions	Deductions	Balance at end of year
State operated programs:				
Assets:				
Cash and investments	\$ 7,274	538,873	532,338	13,809
Due from other governmental units	11,358	–	3,808	7,550
Other receivables	–	98	–	98
Total assets	\$ 18,632	538,873	536,146	21,457
Liabilities:				
Accounts payable	\$ 600	22,454	22,750	304
Accrued liabilities	18,032	401,515	398,394	21,153
Total liabilities	\$ 18,632	423,969	421,144	21,457
School Activities Funds:				
Asset -				
Cash and investments	\$ 478,721	1,581,945	1,521,783	538,883
Liability -				
Amounts held for others	\$ 478,721	1,581,945	1,521,783	538,883
Totals - All agency funds:				
Assets:				
Cash and investments	\$ 485,995	2,120,818	2,054,121	552,692
Due from other governmental units	11,358	–	3,808	7,550
Other receivables	–	98	–	98
Total assets	\$ 497,353	2,120,916	2,057,929	560,340
Liabilities:				
Accounts payable	\$ 600	22,454	22,750	304
Accrued liabilities	18,032	401,515	398,394	21,153
Amounts held for others	478,721	1,581,945	1,521,783	538,883
Total liabilities	\$ 497,353	2,005,914	1,942,927	560,340

See accompanying notes to combined financial statements.