

COUNTY OF JAMES CITY, VIRGINIA

Trust and Agency Funds

Combining Balance Sheet

June 30, 2002

	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	\$ 252,802	1,076,252	–	3,640	244,350	1,179,437	1,184,610	–	–	3,941,091
Restricted cash and cash equivalents and investments with fiscal agent/trustee	–	–	5,347,611	–	–	3,580,953	–	–	–	8,928,564
Due from Commonwealth of Virginia	–	–	–	–	–	–	–	–	23,935	23,935
Total assets	\$ 252,802	1,076,252	5,347,611	3,640	244,350	4,760,390	1,184,610	23,935	–	12,893,590
Liabilities and Fund Balances:										
Liabilities:										
Accounts payable	\$ 55,385	–	–	–	–	–	–	–	–	55,385
Due to other funds	2,918	–	–	58	30,889	–	879	23,935	–	58,679
Deferred revenue	–	–	–	–	–	–	110,861	–	–	110,861
Amounts held for others	–	–	–	3,582	213,461	4,760,390	1,072,870	–	–	6,050,303
Total liabilities	58,303	–	–	3,640	244,350	4,760,390	1,184,610	23,935	–	6,275,228
Fund balances:										
Reserved -										
Employees' retirement	–	–	5,347,611	–	–	–	–	–	–	5,347,611
Unreserved -										
Designated for subsequent years' expenditures	194,499	1,076,252	–	–	–	–	–	–	–	1,270,751
Total fund balances	194,499	1,076,252	5,347,611	–	–	–	–	–	–	6,618,362
Total liabilities and fund balances	\$ 252,802	1,076,252	5,347,611	3,640	244,350	4,760,390	1,184,610	23,935	–	12,893,590

See accompanying notes to combined financial statements.