

COUNTY OF JAMES CITY, VIRGINIA

Agency Funds

Combining Statement of Changes in Assets and Liabilities

Year Ended June 30, 2002

		Balance beginning of year	Additions	Deletions	Balance end of year
Special Welfare Fund:					
Assets -					
Cash	\$	4,131	13,198	13,689	3,640
Liabilities:					
Due to other funds	\$	—	58	—	58
Amounts held for others		4,131	26,142	26,691	3,582
Total liabilities	\$	4,131	26,200	26,691	3,640
WAMAC Fund:					
Assets:					
Cash	\$	211,401	1,740,381	1,707,432	244,350
Due from other funds		1,354	—	1,354	—
Total assets	\$	212,755	1,740,381	1,708,786	244,350
Liabilities:					
Due to other funds	\$	—	1,465,022	1,434,133	30,889
Amounts held for others		212,755	2,125,519	2,124,813	213,461
Total liabilities	\$	212,755	3,590,541	3,558,946	244,350
Regional Jail Fund:					
Assets:					
Cash and cash equivalents	\$	2,014,097	8,232,439	9,067,099	1,179,437
Restricted cash and cash equivalents and investments with fiscal agent/trustee		3,310,530	6,810,479	6,540,056	3,580,953
Total assets	\$	5,324,627	15,042,918	15,607,155	4,760,390
Liabilities:					
Due to other funds	\$	—	4,704,486	4,704,486	—
Amounts held for others		5,324,627	19,388,263	19,952,500	4,760,390
Total liabilities	\$	5,324,627	24,092,749	24,656,986	4,760,390
Juvenile Detention Fund:					
Assets -					
Cash and cash equivalents and investments	\$	1,085,025	3,572,584	3,472,999	1,184,610
Liabilities:					
Due to other funds	\$	107	2,232,803	2,232,031	879
Deferred revenue		112,264	79,408	80,811	110,861
Amounts held for others		972,654	5,206,676	5,106,460	1,072,870
Total liabilities	\$	1,085,025	7,518,887	7,419,302	1,184,610

(Continued)

COUNTY OF JAMES CITY, VIRGINIA

Agency Funds

Combining Statement of Changes in Assets and Liabilities, Continued

	Balance beginning of year	Additions	Deletions	Balance end of year
Regional Bikeways Fund:				
Assets -				
Due from Commonwealth of Virginia	\$ 23,935	–	–	23,935
Liabilities -				
Due to other funds	\$ 23,935	–	–	23,935
Totals - All agency funds				
Assets:				
Cash and cash equivalents and investments	\$ 3,314,654	13,558,602	14,261,219	2,612,037
Restricted cash and cash equivalents and investments with fiscal agent/trustee	3,310,530	6,810,479	6,540,056	3,580,953
Due from other funds	1,354	–	1,354	–
Due from Commonwealth of Virginia	23,935	–	–	23,935
Total assets	\$ 6,650,473	20,369,081	20,802,629	6,216,925
Liabilities:				
Due to other funds	\$ 24,042	8,402,369	8,370,650	55,761
Deferred revenue	112,264	79,408	80,811	110,861
Amounts held for others	6,514,167	26,746,600	27,210,464	6,050,303
Total liabilities	\$ 6,650,473	35,228,377	35,661,925	6,216,925

See accompanying notes to combined financial statements.