

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, 2002

	Balance at beginning of year	Additions	Deductions	Balance at end of year
State operated programs:				
Assets:				
Cash and investments	\$ 13,809	578,077	563,942	27,944
Due from other governmental units	7,550	–	2,495	5,055
Other receivables	98	–	98	–
Total assets	\$ 21,457	578,077	566,535	32,999
Liabilities:				
Accounts payable	\$ 304	32,923	32,781	446
Accrued liabilities	21,153	542,660	531,260	32,553
Total liabilities	\$ 21,457	575,583	564,041	32,999
School activities funds:				
Asset -				
Cash and investments	\$ 538,883	1,631,625	1,584,657	585,851
Liability -				
Amounts held for others	\$ 538,883	1,631,625	1,584,657	585,851
Totals - All agency funds:				
Assets:				
Cash and investments	\$ 552,692	2,209,702	2,148,599	613,795
Due from other governmental units	7,550	–	2,495	5,055
Other receivables	98	–	98	–
Total assets	\$ 560,340	2,209,702	2,151,192	618,850
Liabilities:				
Accounts payable	\$ 304	32,923	32,781	446
Accrued liabilities	21,153	542,660	531,260	32,553
Amounts held for others	538,883	1,631,625	1,584,657	585,851
Total liabilities	\$ 560,340	2,207,208	2,148,698	618,850

See accompanying notes to combined financial statements.