

COUNTY OF JAMES CITY, VIRGINIA
Combining Statement of Changes in Assets and Liabilities
Agency Funds

Year ended June 30, 2004

	<u>Balances beginning of year</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances end of year</u>
Special Welfare Fund:				
Assets -				
Cash	\$ 3,309	27,149	21,873	8,585
Liabilities -				
Amounts held for others	\$ 3,309	27,149	21,873	8,585
WAMAC Fund:				
Assets:				
Cash	\$ 128,232	2,016,921	1,938,883	206,270
Restricted cash	1,256,699	262,952	—	1,519,651
Total assets	\$ 1,384,931	2,279,873	1,938,883	1,725,921
Liabilities:				
Due to other funds	\$ 38	1,486,527	1,486,293	272
Amounts held for others	1,384,893	2,694,000	2,353,244	1,725,649
Total liabilities	\$ 1,384,931	4,180,527	3,839,537	1,725,921
Regional Jail Fund:				
Assets:				
Cash and cash equivalents	\$ 1,233,710	9,029,007	9,405,563	857,154
Restricted cash and cash equivalents and investments with fiscal agent/trustee	2,968,412	3,581,354	3,227,116	3,322,650
Total assets	\$ 4,202,122	12,610,361	12,632,679	4,179,804
Liabilities -				
Amounts held for others	\$ 4,202,122	23,710,101	23,732,419	4,179,804
Juvenile Detention Fund:				
Assets -				
Cash and cash equivalents and investments	\$ 933,605	3,783,215	3,537,829	1,178,991
Liabilities:				
Due to general fund	\$ —	2,201,464	2,201,396	68
Deferred revenue	111,618	259,325	277,270	93,673
Amounts held for others	821,987	7,109,258	6,845,995	1,085,250
Total liabilities	\$ 933,605	9,570,047	9,324,661	1,178,991
Regional Bikeways Fund:				
Assets -				
Due from Commonwealth of Virginia	\$ 23,935	—	—	23,935
Liabilities -				
Due to other funds	\$ 23,935	—	—	23,935
School Activity Fund:				
Assets:				
Cash and cash equivalents	\$ 655,043	2,331,746	2,276,343	710,446
Due from Commonwealth of Virginia	3,080	—	1,339	1,741
Total assets	\$ 658,123	2,331,746	2,277,682	712,187
Liabilities:				
Accounts payable and accrued liabilities	\$ 35,583	653,965	650,828	38,720
Amounts held for others	622,540	1,679,579	1,628,652	673,467
Total liabilities	\$ 658,123	2,333,544	2,279,480	712,187

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2007 Host Committee:				
Assets -				
Cash	\$ —	50,048	3,100	46,948
Liabilities:				
Accounts payable and accrued liabilities	—	1,100	1,100	—
Amounts held for others	—	50,048	3,100	46,948
Total liabilities	\$ —	51,148	4,200	46,948
Totals – All agency funds				
Assets:				
Cash and cash equivalents and investments	\$ 2,953,899	17,238,086	17,183,591	3,008,394
Restricted cash and cash equivalents and investments with fiscal agent/trustee	4,225,111	3,844,306	3,227,116	4,842,301
Due from Commonwealth of Virginia	27,015	—	1,339	25,676
Total assets	\$ 7,206,025	21,082,392	20,412,046	7,876,371
Liabilities:				
Due to other funds	\$ 23,973	3,687,991	3,687,689	24,275
Deferred revenue	111,618	259,325	277,270	93,673
Accounts payable	35,583	655,065	651,928	38,720
Amounts held for others	7,034,851	35,270,135	34,585,283	7,719,703
Total liabilities	\$ 7,206,025	39,872,516	39,202,170	7,876,371

See accompanying independent auditors' report.