

**COUNTY OF JAMES CITY, VIRGINIA**  
 Combining Statement of Fiduciary Net Assets  
 Agency Funds  
 June 30, 2005

Assets	Special Welfare	WAMAC	Regional Jail	Juvenile Detention	Regional Bikeways	2007 Host Committee	School Activity Fund	Totals
Cash and cash equivalents	\$ 6,531	583,727	735,853	902,812	—	75,832	778,291	3,083,046
Restricted cash and cash equivalents and investments with fiscal agent/trustee	—	1,933,052	4,195,147	—	—	—	—	6,128,199
Due from Commonwealth of Virginia	—	—	—	—	23,935	—	858	24,793
Total assets	<u>\$ 6,531</u>	<u>2,516,779</u>	<u>4,931,000</u>	<u>902,812</u>	<u>23,935</u>	<u>75,832</u>	<u>779,149</u>	<u>9,236,038</u>
<b>Liabilities</b>								
Due to other funds	—	281	—	66	23,935	513	—	24,795
Deferred revenue	—	—	—	126,600	—	—	—	126,600
Accounts payable and accrued liabilities	—	—	—	—	—	—	50,444	50,444
Amounts held for others	6,531	2,516,498	4,931,000	776,146	—	75,319	728,705	9,034,199
Total liabilities	<u>\$ 6,531</u>	<u>2,516,779</u>	<u>4,931,000</u>	<u>902,812</u>	<u>23,935</u>	<u>75,832</u>	<u>779,149</u>	<u>9,236,038</u>

See accompanying independent auditors' report.