

**COUNTY OF JAMES CITY, VIRGINIA**  
 Combining Statement of Changes in Assets and Liabilities  
 Agency Funds  
 Year ended June 30, 2005

	<u>Balances beginning of year</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances end of year</u>
<b>Special Welfare Fund:</b>				
Assets -				
Cash	\$ 8,585	34,302	36,356	6,531
Liabilities -				
Amounts held for others	\$ 8,585	34,302	36,356	6,531
<b>WAMAC Fund:</b>				
Assets:				
Cash	\$ 206,270	4,128,687	3,751,230	583,727
Restricted cash	1,519,651	1,113,501	700,100	1,933,052
Total assets	\$ 1,725,921	5,242,188	4,451,330	2,516,779
Liabilities:				
Due to other funds	\$ 272	1,578,764	1,578,755	281
Amounts held for others	1,725,649	3,650,112	2,859,263	2,516,498
Total liabilities	\$ 1,725,921	5,228,876	4,438,018	2,516,779
<b>Regional Jail Fund:</b>				
Assets:				
Cash and cash equivalents	\$ 857,154	9,913,717	10,035,018	735,853
Restricted cash and cash equivalents and investments with fiscal agent/trustee	3,322,650	5,333,833	4,461,336	4,195,147
Total assets	\$ 4,179,804	15,247,550	14,496,354	4,931,000
Liabilities -				
Amounts held for others	\$ 4,179,804	29,183,544	28,432,348	4,931,000
<b>Juvenile Detention Fund:</b>				
Assets -				
Cash and cash equivalents and investments	\$ 1,178,991	3,028,012	3,304,191	902,812
Liabilities:				
Due to general fund	\$ 68	2,307,525	2,307,527	66
Deferred revenue	93,673	126,600	93,673	126,600
Amounts held for others	1,085,250	5,942,371	6,251,475	776,146
Total liabilities	\$ 1,178,991	8,376,496	8,652,675	902,812
<b>Regional Bikeways Fund:</b>				
Assets -				
Due from Commonwealth of Virginia	\$ 23,935	—	—	23,935
Liabilities -				
Due to other funds	\$ 23,935	—	—	23,935
<b>2007 Host Committee:</b>				
Assets -				
Cash	\$ 46,948	70,593	41,709	75,832
Liabilities:				
Due to other funds	—	7,361	6,848	513
Amounts held for others	46,948	71,336	42,965	75,319
Total liabilities	\$ 46,948	78,697	49,813	75,832

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	<b>Balances beginning of year</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balances end of year</b>
School Activity Fund:				
Assets:				
Cash and cash equivalents	\$ 710,446	3,062,041	2,994,196	778,291
Due from Commonwealth of Virginia	1,741	—	883	858
<b>Total assets</b>	<b>\$ 712,187</b>	<b>3,062,041</b>	<b>2,995,079</b>	<b>779,149</b>
Liabilities:				
Accounts payable and accrued liabilities	\$ 38,720	1,150,102	1,138,378	50,444
Amounts held for others	673,467	1,894,167	1,838,929	728,705
<b>Total liabilities</b>	<b>\$ 712,187</b>	<b>3,044,269</b>	<b>2,977,307</b>	<b>779,149</b>
Totals – All agency funds				
Assets:				
Cash and cash equivalents and investments	\$ 3,008,394	20,237,352	20,162,700	3,083,046
Restricted cash and cash equivalents and investments with fiscal agent/trustee	4,842,301	6,447,334	5,161,436	6,128,199
Due from Commonwealth of Virginia	25,676	—	883	24,793
<b>Total assets</b>	<b>\$ 7,876,371</b>	<b>26,684,686</b>	<b>25,325,019</b>	<b>9,236,038</b>
Liabilities:				
Due to other funds	\$ 24,275	3,886,289	3,886,282	24,795
Deferred revenue	93,673	126,600	93,673	126,600
Accounts payable	38,720	1,157,463	1,145,226	50,444
Amounts held for others	7,719,703	40,775,832	39,461,336	9,034,199
<b>Total liabilities</b>	<b>\$ 7,876,371</b>	<b>45,946,184</b>	<b>44,586,517</b>	<b>9,236,038</b>

See accompanying independent auditors' report.