

COUNTY OF JAMES CITY, VIRGINIA
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year ended June 30, 2006

	Balances beginning of year	Additions	Reductions	Balances end of year
Special Welfare Fund:				
Assets:				
Cash	\$ 6,531	40,099	38,598	8,032
Liabilities:				
Amounts held for others	\$ 6,531	40,099	38,598	8,032
WAMAC Fund:				
Assets:				
Cash	\$ 583,727	2,672,527	2,810,110	446,144
Restricted cash	1,933,052	856,077	299,949	2,489,180
Total assets	\$ 2,516,779	3,528,604	3,110,059	2,935,324
Liabilities:				
Due to other funds	\$ 281	—	281	—
Amounts held for others	2,516,498	3,528,604	3,109,778	2,935,324
Total liabilities	\$ 2,516,779	3,528,604	3,110,059	2,935,324
Regional Jail Fund:				
Assets:				
Cash and cash equivalents	\$ 735,853	11,054,604	11,056,158	734,299
Restricted cash and cash equivalents and investments with fiscal agent/trustee	4,195,147	4,183,812	4,260,116	4,118,843
Total assets	\$ 4,931,000	15,238,416	15,316,274	4,853,142
Liabilities:				
Amounts held for others	\$ 4,931,000	15,238,416	15,316,274	4,853,142
Juvenile Detention Fund:				
Assets:				
Cash and cash equivalents and investments	\$ 902,812	3,383,626	3,653,395	633,043
Liabilities:				
Due to General Fund	\$ 66	2,427,870	2,427,910	26
Advance deposits	126,600	123,521	126,600	123,521
Amounts held for others	776,146	832,235	1,098,885	509,496
Total liabilities	\$ 902,812	3,383,626	3,653,395	633,043
Regional Bikeways Fund:				
Assets:				
Due from Commonwealth of Virginia	\$ 23,935	—	23,935	—
Liabilities:				
Due to other funds	\$ 23,935	—	23,935	—
2007 Host Committee:				
Assets:				
Cash	\$ 75,832	96,011	77,569	94,274
Liabilities:				
Due to other funds	\$ 513	6,199	6,116	596
Accounts payable and accrued liabilities	—	74,197	71,453	2,744
Amounts held for others	75,319	96,284	80,669	90,934
Total liabilities	\$ 75,832	176,680	158,238	94,274

COUNTY OF JAMES CITY, VIRGINIA

Combining Statement of Changes in Assets and Liabilities

Agency Funds

Year ended June 30, 2006

	<u>Balances beginning of year</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances end of year</u>
Totals – primary government:				
Assets:				
Cash and cash equivalents and investments	\$ 2,304,755	17,246,867	17,635,830	1,915,792
Restricted cash and cash equivalents and investments with fiscal agent/trustee	6,128,199	5,039,889	4,560,065	6,608,023
Due from Commonwealth of Virginia	23,935	—	23,935	—
Total assets	<u>\$ 8,456,889</u>	<u>22,286,756</u>	<u>22,219,830</u>	<u>8,523,815</u>
Liabilities:				
Due to other funds	\$ 24,795	2,434,069	2,458,242	622
Advance deposits	126,600	123,521	126,600	123,521
Accounts payable	—	74,197	71,453	2,744
Amounts held for others	8,305,494	19,735,638	19,644,204	8,396,928
Total liabilities	<u>\$ 8,456,889</u>	<u>22,367,425</u>	<u>22,300,499</u>	<u>8,523,815</u>
Discretely Presented Component Unit –				
Public Schools – School Activity Fund:				
Assets:				
Cash and cash equivalents	\$ 778,291	3,168,132	3,115,807	830,616
Due from Commonwealth of Virginia	858	—	—	858
Total assets	<u>\$ 779,149</u>	<u>3,168,132</u>	<u>3,115,807</u>	<u>831,474</u>
Liabilities:				
Accounts payable and accrued liabilities	\$ 50,444	1,179,466	1,186,362	43,548
Amounts held for others	728,705	2,026,370	1,967,149	787,926
Total liabilities	<u>\$ 779,149</u>	<u>3,205,836</u>	<u>3,153,511</u>	<u>831,474</u>

See accompanying independent auditors' report.