

COUNTY OF JAMES CITY, VIRGINIA

Statement of Fiduciary Net Assets

Fiduciary Funds

June 30, 2007

Assets	Pension trust fund	Agency funds
Cash and cash equivalents (note 2)	\$ —	2,014,122
Restricted cash and cash equivalents and investments with fiscal agent/trustee (notes 2 and 13):		
Money market funds	2,138,369	7,396,156
Mutual funds	211,993	—
Debt and equities	3,769,964	—
U.S. stock funds	6,702,434	—
International stock funds	586,488	—
Accounts receivable	—	439,259
Due from other governmental units	—	1,390,925
Total assets	\$ 13,409,248	11,240,462
Liabilities and Net Assets		
Liabilities:		
Accounts payable and accrued liabilities	\$ —	443,276
Amounts held for others	—	10,797,186
Total liabilities	—	11,240,462
Net assets:		
Held in trust for employees' retirement	13,409,248	—
Total liabilities and net assets	\$ 13,409,248	11,240,462

See accompanying notes to basic financial statements.