

COUNTY OF JAMES CITY, VIRGINIA
 Combining Statement of Fiduciary Net Assets
 Agency Funds
 June 30, 2007

Assets	Special Welfare	WAMAC	Regional Jail	Juvenile Detention	2007 Host Committee	Totals – Primary Government	Discretely Presented Component Unit – Public Schools – School Activity Funds
Cash and cash equivalents	\$ 7,308	348,981	1,026,967	578,788	52,078	2,014,122	832,346
Restricted cash and cash equivalents and investments with fiscal agent/trustee	—	3,190,804	4,205,352	—	—	7,396,156	—
Accounts receivable	—	230,624	66,554	127,081	15,000	439,259	—
Due from other governmental units	—	—	1,390,925	—	—	1,390,925	238,367
Total assets	<u>\$ 7,308</u>	<u>3,770,409</u>	<u>6,689,798</u>	<u>705,869</u>	<u>67,078</u>	<u>11,240,462</u>	<u>1,070,713</u>
Liabilities							
Accounts payable and accrued liabilities	\$ —	20,177	273,870	147,952	1,277	443,276	52,884
Amounts held for others	7,308	3,750,232	6,415,928	557,917	65,801	10,797,186	1,017,829
Total liabilities	<u>\$ 7,308</u>	<u>3,770,409</u>	<u>6,689,798</u>	<u>705,869</u>	<u>67,078</u>	<u>11,240,462</u>	<u>1,070,713</u>

See accompanying independent auditors' report.