

COUNTY OF JAMES CITY, VIRGINIA
 Combining Statement of Fiduciary Net Assets
 Agency Funds
 June 30, 2008

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	\$ 3,952	372,177	899,121	638,177	—	1,913,427	935,338
Restricted cash and cash equivalents and investments with fiscal agent/trustee	—	3,487,532	4,434,766	—	—	7,922,298	—
Accounts receivable	—	367,898	1,258,263	176,474	—	1,802,635	—
Due from other governmental units	—	—	—	—	—	—	—
Total assets	<u>\$ 3,952</u>	<u>4,227,607</u>	<u>6,592,150</u>	<u>814,651</u>	<u>—</u>	<u>11,638,360</u>	<u>935,338</u>
Liabilities							
Accounts payable and accrued liabilities	\$ —	33,064	92,039	172,037	—	297,140	76,781
Amounts held for others	3,952	4,194,543	6,500,111	642,614	—	11,341,220	858,557
Total liabilities	<u>\$ 3,952</u>	<u>4,227,607</u>	<u>6,592,150</u>	<u>814,651</u>	<u>—</u>	<u>11,638,360</u>	<u>935,338</u>

See accompanying independent auditors' report.