

AGENCY FUNDS

The **Roanoke Valley Resource Authority Fund** reflects cash held by the County as fiscal agent for the Roanoke Valley Resource Authority.

The **Commonwealth Fund** reflects activity related to monies collected in the County for the Commonwealth of Virginia.

The **Special Welfare Fund** reflects the receipt and disbursement of monies maintained in individual agency accounts for certain County welfare recipients.

The **Cable TV Fund** reflects cash held by the County as fiscal agent for the Cable TV Committee.

The **Economic Development Authority Fund** reflects cash held by the County as fiscal agent for the Economic Development Authority.

The **Roanoke Valley Greenway Commission Fund** reflects cash held by the County as fiscal agent for Roanoke Valley Greenway Commission.

The **Regional Fire Training Center Fund** reflects the receipts and disbursements to fund the operating costs of the Regional Fire Training Center.

The **Virginia Recreation Facilities Authority Fund** reflects cash held by the County as fiscal agent for the Virginia Recreation Facilities Authority.

The **Western Virginia Water Authority Fund** reflects cash held by the County as fiscal agent for the Western Virginia Water Authority.

The **Western Virginia Regional Jail Authority Fund** reflects cash held by the County as fiscal agent for the Western Virginia Regional Jail Authority.

COUNTY OF ROANOKE, VIRGINIA
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
June 30, 2006

	<u>Roanoke Valley Resource Authority</u>	<u>Common- wealth Fund</u>	<u>Special Welfare Fund</u>	<u>Cable TV</u>	<u>Economic Development Authority</u>
ASSETS					
Cash and cash equivalents	\$ 10,994,597	\$ 203,121	\$ 67,714	\$ 806,888	\$ 237,524
Investments	14,197,219	-	-	-	-
Total assets	<u>\$ 25,191,816</u>	<u>\$ 203,121</u>	<u>\$ 67,714</u>	<u>\$ 806,888</u>	<u>\$ 237,524</u>
LIABILITIES					
Accounts payable	\$ 25,191,816	\$ 203,121	\$ 67,714	\$ 806,888	\$ 237,524
Total liabilities	<u>\$ 25,191,816</u>	<u>\$ 203,121</u>	<u>\$ 67,714</u>	<u>\$ 806,888</u>	<u>\$ 237,524</u>

See accompanying independent auditors' report.

Schedule 9

Roanoke Valley Greenway Commission	Regional Fire Training Center	Virginia Recreational Facilities Authority	Western Virginia Water Authority	Virginia Regional Jail Authority	Total
\$ 14,454	\$ 20,166	\$ 169,785	\$ 5,003,632	\$ -	\$ 17,517,881
-	-	-	14,467,366	-	28,664,585
<u>\$ 14,454</u>	<u>\$ 20,166</u>	<u>\$ 169,785</u>	<u>\$ 19,470,998</u>	<u>\$ -</u>	<u>\$ 46,182,466</u>
\$ 14,454	\$ 20,166	\$ 169,785	\$ 19,470,998	\$ -	\$ 46,182,466
<u>\$ 14,454</u>	<u>\$ 20,166</u>	<u>\$ 169,785</u>	<u>\$ 19,470,998</u>	<u>\$ -</u>	<u>\$ 46,182,466</u>

COUNTY OF ROANOKE, VIRGINIA
Combining Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2006

	<u>Roanoke Valley Resource Authority</u>	<u>Common- wealth Fund</u>	<u>Special Welfare Fund</u>	<u>Cable TV</u>	<u>Economic Development Authority</u>
ASSETS					
Balance, June 30, 2005	\$ 24,379,090	\$ 200,422	\$ 58,985	\$ 817,048	\$ 270,356
Additions	4,161,767	6,840,943	116,847	331,168	459,405
Deductions	<u>(3,349,041)</u>	<u>(6,838,244)</u>	<u>(108,118)</u>	<u>(341,328)</u>	<u>(492,237)</u>
Balance, June 30, 2006	<u>\$ 25,191,816</u>	<u>\$ 203,121</u>	<u>\$ 67,714</u>	<u>\$ 806,888</u>	<u>\$ 237,524</u>
LIABILITIES					
Balance, June 30, 2005	\$ 24,379,090	\$ 200,422	\$ 58,985	\$ 817,048	\$ 270,356
Additions	4,161,767	6,840,943	116,847	331,168	459,405
Deductions	<u>(3,349,041)</u>	<u>(6,838,244)</u>	<u>(108,118)</u>	<u>(341,328)</u>	<u>(492,237)</u>
Balance, June 30, 2006	<u>\$ 25,191,816</u>	<u>\$ 203,121</u>	<u>\$ 67,714</u>	<u>\$ 806,888</u>	<u>\$ 237,524</u>

See accompanying independent auditors' report.

Schedule 10

Roanoke Valley Greenway Commission	Regional Fire Training Center	Virginia Recreational Facilities Authority	Western Virginia Water Authority	Western Virginia Regional Jail Authority	Total
\$ -	\$ 23,276	\$ 41,402	\$ 15,186,742	\$ -	\$ 40,977,321
78,981	53,630	1,677,173	189,454,655	1,711,975	204,886,544
(64,527)	(56,740)	(1,548,790)	(185,170,399)	(1,711,975)	(199,681,399)
<u>\$ 14,454</u>	<u>\$ 20,166</u>	<u>\$ 169,785</u>	<u>\$ 19,470,998</u>	<u>\$ -</u>	<u>\$ 46,182,466</u>
\$ -	\$ 23,276	\$ 41,402	\$ 15,186,742	\$ -	\$ 40,977,321
78,981	53,630	1,677,173	189,454,655	1,711,975	204,886,544
(64,527)	(56,740)	(1,548,790)	(185,170,399)	(1,711,975)	(199,681,399)
<u>\$ 14,454</u>	<u>\$ 20,166</u>	<u>\$ 169,785</u>	<u>\$ 19,470,998</u>	<u>\$ -</u>	<u>\$ 46,182,466</u>