

TRUST AND AGENCY FUNDS

(ALL FIDUCIARY FUNDS)

Trust and Agency Funds account for assets held by the County in a trustee capacity or as an agent for individual private organizations, other governmental units and/or other funds.

Nonexpendable Trust Fund

Corrections Commissary

The Corrections Commissary Fund is used to account for sales of personal care and discretionary items to the jail and correctional inmates. Profits from these sales are used to purchase recreational equipment for the inmates.

Pension Trust Fund

Volunteer Firefighters

The Volunteer Firefighters Pension Trust Fund is used to account for funds received from the Fire Districts to provide retirement benefits for volunteer firefighters.

Expendable Trust Funds

Fire Services Trust

The Fire Services Trust Fund is used to account for donations to purchase equipment and to conduct fire safety training.

Library Endowment

The Library Endowment Fund is used to account for donations to purchase publications and other library materials.

Flexible Benefit Trust

The Flexible Benefit Trust Fund is used to account for a benefit program that allows employees to receive tax savings by deducting estimated health and child care expenses from their paychecks.

Recycling and Vending Trust

The Recycling and Vending Trust Fund is used to account for proceeds from the sale of used paper and aluminum cans. The proceeds are used to benefit the County employee programs.

Law Enforcement Trust

The Law Enforcement Trust Fund is used to account for proceeds from the sale of confiscated and unclaimed property awarded to the County by court order. The proceeds are to be used solely for crime fighting purposes.

Beach Enforcement Trust

The Beach Enforcement Trust Fund is used to account for proceeds obtained through forfeiture of property.

Agency Funds

Corrections Inmates

The Corrections Inmates Fund is used to account for monies held by the County for the inmates who have money in their possession at the time of their arrest or have earned money through a work release program.

Escrow Deposits

The Escrow Deposits Fund consists of various accounts in which the County acts as an agent until the funds are reimbursed to the client.

County Auction

The County Auction Fund is used to account for collection and distribution of the proceeds from the sale of surplus County property.

Impact Fee

The Impact Fee Fund is used to account for funds received from a School Impact Fee collected by the County on behalf of the School Board. These fees are remitted to the School Board to be used solely for the purpose of providing capital improvements to school facilities.

Proceeds - Confiscated Property

The Proceeds - Confiscated Property Fund is used to account for proceeds from the sale of lost/abandoned property sold at auction. These funds are remitted to the State of Florida.

State of Florida Agency Funds

The State of Florida Agency Funds are comprised of the Department of Revenue, Natural Resources, Motor Vehicles, and the Florida Game and Freshwater Fish Commission. These funds are used to account for collections that are remitted to the State of Florida.

Tourist Development

The Tourist Development Fund is used to account for the proceeds of the 2 percent tax on short-term rentals within the County.

Meadowlea Utility

The Meadowlea Utility is used to account for the fiscal activities of water and sewer plants and distribution systems located in the Meadowlea area of the County. The County has been declared the temporary receiver of this utility by the court, which will make a decision as to a permanent owner of the utility at a later date.

Stone Island Utility

The Stone Island Utility is used to account for the fiscal activities of water and sewer plants and distribution systems located in the Stone Island area of the County. The County has been declared the temporary receiver of this utility by the court, which will make a decision as to a permanent owner of the utility at a later date.

Sheriff's Civil, Cash Bond and Fine

The Sheriff's Civil, Cash Bond and Fine Fund is used to account for funds collected from fees charged for processing enforceable and nonenforceable writs and subpoenas, for bail bonds paid to the County, and to pay fines to the Clerk of the Circuit Court from these funds by order of the Circuit or County Courts.

Tax Collector's Transfer

The Tax Collector's Transfer Fund is used to account for funds collected through Ad Valorem Taxes and for the distribution of these funds to different governmental funds and taxing agencies.

COUNTY OF VOLUSIA, FLORIDA
COMBINING BALANCE SHEET
ALL TRUST AND AGENCY FUNDS (ALL FIDUCIARY FUNDS)
SEPTEMBER 30, 2000

	NONEXPENDABLE TRUST FUND	PENSION TRUST FUND	EXPENDABLE TRUST FUNDS		EXPENDABLE TRUST FUNDS (continued)					
			CORRECTIONS COMMISSARY	VOLUNTEER FIREFIGHTERS	FIRE SERVICES TRUST	LIBRARY ENDOWMENT	RECYCLING		LAW ENFORCEMENT TRUST	BEACH ENFORCEMENT TRUST
							FLEXIBLE BENEFIT TRUST	AND VENDING TRUST		
ASSETS										
Equity in Pooled Cash and Investments	\$ 183,698	1,088,475	61,669	387,633	267,109	90,915	978,861	3,278		
Pension Investments	0	1,910,282	0	0	0	0	0	0		
Deposits	203	0	0	0	0	0	0	0		
TOTAL ASSETS	\$ 183,901	2,998,757	61,669	387,633	267,109	90,915	978,861	3,278		
LIABILITIES AND FUND EQUITY										
LIABILITIES										
Accounts Payable	\$ 129,904	0	0	0	0	0	9,252	0		
Due to Component Units	0	0	0	0	0	0	165	0		
Due to Other Governments	0	0	0	0	0	0	0	0		
Deposits	0	0	0	0	0	0	152,673	0		
TOTAL LIABILITIES	129,904	0	0	0	0	0	162,090	0		
FUND EQUITY										
Fund Balances:										
Reserved for Pension Benefits	0	2,998,757	0	0	0	0	0	0		
Unreserved:										
Undesignated	53,997	0	61,669	387,633	267,109	90,915	816,771	3,278		
TOTAL FUND EQUITY	53,997	2,998,757	61,669	387,633	267,109	90,915	816,771	3,278		
TOTAL LIABILITIES AND FUND EQUITY	\$ 183,901	2,998,757	61,669	387,633	267,109	90,915	978,861	3,278		

COUNTY OF VOLUSIA, FLORIDA
 COMBINING BALANCE SHEET
 ALL TRUST AND AGENCY FUNDS (ALL FIDUCIARY FUNDS)
 SEPTEMBER 30, 2000

	AGENCY FUNDS				AGENCY FUNDS (continued)			
	CORRECTIONS INMATES	ESCROW DEPOSITS	COUNTY AUCTION	IMPACT FEE	PROCEEDS - CONFISCATED PROPERTY	STATE OF FLORIDA AGENCY FUNDS	MEADOWLEA UTILITY	STONE ISLAND UTILITY
ASSETS								
Equity in Pooled Cash and Investments	\$ 87,022	903,475	41,483	241,496	8,327	1,226,986	31,901	109,942
Pension Investments	0	0	0	0	0	0	0	0
Deposits	85	0	0	0	0	0	0	0
TOTAL ASSETS	\$ 87,107	903,475	41,483	241,496	8,327	1,226,986	31,901	109,942
LIABILITIES AND FUND EQUITY								
<u>LIABILITIES</u>								
Accounts Payable	\$ 0	0	0	0	0	0	0	0
Due to Component Units	0	0	0	0	0	0	0	0
Due to Other Governments	0	96,456	0	241,496	8,327	1,226,986	0	0
Deposits	87,107	807,019	41,483	0	0	0	31,901	109,942
TOTAL LIABILITIES	87,107	903,475	41,483	241,496	8,327	1,226,986	31,901	109,942
<u>FUND EQUITY</u>								
Fund Balances:								
Reserved for Pension Benefits	0	0	0	0	0	0	0	0
Unreserved:								
Undesignated	0	0	0	0	0	0	0	0
TOTAL FUND EQUITY	0	0	0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY	\$ 87,107	903,475	41,483	241,496	8,327	1,226,986	31,901	109,942

COUNTY OF VOLUSIA, FLORIDA
COMBINING BALANCE SHEET
ALL TRUST AND AGENCY FUNDS (ALL FIDUCIARY FUNDS)
SEPTEMBER 30, 2000

	AGENCY FUNDS		
	(continued)		
	SHERIFF'S CIVIL, CASH BOND AND FINE	TAX COLLECTOR'S TRANSFER	TOTAL
ASSETS			
Equity in Pooled Cash and Investments	\$ 1,180,130	4,203,175	11,095,575
Pension Investments	0	0	1,910,282
Deposits	0	81,426	81,714
TOTAL ASSETS	\$ 1,180,130	4,284,601	13,087,571
LIABILITIES AND FUND EQUITY			
<u>LIABILITIES</u>			
Accounts Payable	\$ 0	76	139,232
Due to Component Units	0	0	165
Due to Other Governments	0	4,284,525	5,857,790
Deposits	1,180,130	0	2,410,255
TOTAL LIABILITIES	1,180,130	4,284,601	8,407,442
<u>FUND EQUITY</u>			
Fund Balances:			
Reserved for Pension Benefits	0	0	2,998,757
Unreserved:			
Undesignated	0	0	1,681,372
TOTAL FUND EQUITY	0	0	4,680,129
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,180,130	4,284,601	13,087,571

COUNTY OF VOLUSIA, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000

	FIRE SERVICES TRUST	LIBRARY ENDOWMENT	FLEXIBLE BENEFIT TRUST	RECYCLING AND VENDING TRUST	LAW ENFORCEMENT TRUST	BEACH ENFORCEMENT TRUST	TOTAL
REVENUES							
Intergovernmental Revenues	\$ 859	190,331	566,782	0	0	0	757,972
Fines and Forfeitures	0	0	0	0	669,116	500	669,616
Interest Revenues	3,901	13,456	15,637	5,576	76,954	226	115,750
Miscellaneous Revenues	0	0	0	330	0	0	330
TOTAL REVENUES	4,760	203,787	582,419	5,906	746,070	726	1,543,668
EXPENDITURES							
Current:							
General Government	2,936	0	546,159	0	0	700	549,795
Public Safety	0	0	0	0	698,808	0	698,808
TOTAL EXPENDITURES	2,936	0	546,159	0	698,808	700	1,248,603
EXCESS OF REVENUES OVER EXPENDITURES	1,824	203,787	36,260	5,906	47,262	26	295,065
OTHER FINANCING (USES)							
Operating Transfers to Other Funds	0	(11,016)	0	0	0	0	(11,016)
TOTAL OTHER FINANCING (USES)	0	(11,016)	0	0	0	0	(11,016)
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	1,824	192,771	36,260	5,906	47,262	26	284,049
FUND BALANCES AT BEGINNING OF YEAR	59,845	194,862	230,849	85,009	769,509	3,252	1,343,326
FUND BALANCES AT END OF YEAR	\$ 61,669	387,633	267,109	90,915	816,771	3,278	1,627,375

**COUNTY OF VOLUSIA, FLORIDA
STATEMENT OF PLAN NET ASSETS
VOLUNTEER FIREFIGHTERS PENSION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

ASSETS

Equity in Pooled Cash and Investments	\$	1,088,475
Pension Investments:		
Mutual Funds		1,329,307
Common Stock		<u>580,975</u>
TOTAL ASSETS		<u>2,998,757</u>

LIABILITIES

Accounts Payable		<u>0</u>
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS	\$	<u><u>2,998,757</u></u>

**COUNTY OF VOLUSIA, FLORIDA
STATEMENT OF CHANGES IN PLAN NET ASSETS
VOLUNTEER FIREFIGHTERS PENSION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

ADDITIONS

Contributions:

Employer \$ 100,275

Total Contributions 100,275

Investment Income:

Net Increase in Fair Value of Investments 218,347

Interest 66,063

Dividends 34,703

Total Investment Income 319,113

TOTAL ADDITIONS 419,388

DEDUCTIONS

Benefits 41,556

Administrative Expense 4,700

TOTAL DEDUCTIONS 46,256

NET INCREASE 373,132

NET ASSETS HELD IN TRUST FOR PENSION BENEFITS

Beginning of Year 2,625,625

End of Year \$ 2,998,757

COUNTY OF VOLUSIA, FLORIDA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
CORRECTIONS COMMISSARY
NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2000

OPERATING REVENUES

Charges for Services	\$ 150,551
Interest Revenues	<u>5,622</u>

TOTAL OPERATING REVENUES	<u>156,173</u>
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OPERATING EXPENSES

Personal Services	52,922
Contracted Services	409
Supplies and Materials	36,607
Repairs and Maintenance	690
Other Services and Charges	<u>46,511</u>

TOTAL OPERATING EXPENSES	<u>137,139</u>
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OPERATING INCOME	<u>19,034</u>
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NET INCOME	19,034
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<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>34,963</u>
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<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 53,997</u>
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**COUNTY OF VOLUSIA, FLORIDA
STATEMENT OF CASH FLOWS
CORRECTIONS COMMISSARY
NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Received from Customers	\$ 150,551
Cash Payments to Suppliers for Goods and Services	(29,673)
Cash Payments to Employees for Services	<u>(52,932)</u>

NET CASH PROVIDED BY OPERATING ACTIVITIES 67,946

CASH FLOWS FROM INVESTING ACTIVITIES

Interest Revenues	<u>5,622</u>
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NET CASH PROVIDED BY INVESTING ACTIVITIES 5,622

NET INCREASE IN CASH AND CASH EQUIVALENTS 73,568

CASH AND CASH EQUIVALENTS

AT BEGINNING OF YEAR 110,130

CASH AND CASH EQUIVALENTS AT END OF YEAR \$ 183,698

RECONCILIATION OF OPERATING INCOME TO NET

CASH PROVIDED BY OPERATING ACTIVITIES

OPERATING INCOME \$ 19,034

ADJUSTMENTS TO RECONCILE OPERATING
INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES

Change in Assets and Liabilities:	
Decrease in Deposits	57,718
(Decrease) in Accounts Payable	(3,184)
Interest Reported as Operating Income	<u>(5,622)</u>

TOTAL ADJUSTMENTS 48,912

NET CASH PROVIDED BY OPERATING ACTIVITIES \$ 67,946

COUNTY OF VOLUSIA, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000

	BALANCE SEPTEMBER 30, 1999	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2000
<u>CORRECTIONS INMATES</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 87,566	2,213,199	2,213,743	87,022
Deposits	108	85	108	85
TOTAL ASSETS	87,674	2,213,284	2,213,851	87,107
Liabilities:				
Deposits	87,674	2,213,284	2,213,851	87,107
<u>ESCROW DEPOSITS</u>				
Assets:				
Equity in Pooled Cash and Investments	733,202	966,485	796,212	903,475
Liabilities:				
Due to Other Governments	37,986	96,456	37,986	96,456
Deposits	695,216	870,029	758,226	807,019
TOTAL LIABILITIES	733,202	966,485	796,212	903,475
<u>COUNTY AUCTION</u>				
Assets:				
Equity in Pooled Cash and Investments	37,855	22,075	18,447	41,483
Liabilities:				
Due to Component Units	11	0	11	0
Deposits	37,844	22,075	18,436	41,483
TOTAL LIABILITIES	37,855	22,075	18,447	41,483
<u>IMPACT FEE</u>				
Assets:				
Equity in Pooled Cash and Investments	301,211	3,997,170	4,056,885	241,496
Liabilities:				
Due to Other Governments	301,211	3,997,170	4,056,885	241,496
<u>PROCEEDS - CONFISCATED PROPERTY</u>				
Assets:				
Equity in Pooled Cash and Investments	6,970	1,357	0	8,327
Liabilities:				
Due to Other Governments	6,970	1,357	0	8,327
<u>STATE OF FLORIDA AGENCY FUNDS</u>				
Assets:				
Equity in Pooled Cash and Investments	1,026,358	30,983,476	30,782,848	1,226,986
Liabilities:				
Due to Other Governments	1,026,358	30,983,476	30,782,848	1,226,986

COUNTY OF VOLUSIA, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000

	BALANCE SEPTEMBER 30, 1999	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2000
<u>TOURIST DEVELOPMENT</u>				
Assets:				
Equity in Pooled Cash and Investments	<u>0</u>	<u>4,536,256</u>	<u>4,536,256</u>	<u>0</u>
Liabilities:				
Deposits	<u>0</u>	<u>4,536,256</u>	<u>4,536,256</u>	<u>0</u>
<u>MEADOWLEA UTILITY</u>				
Assets:				
Equity in Pooled Cash and Investments	<u>0</u>	<u>31,901</u>	<u>0</u>	<u>31,901</u>
Liabilities:				
Deposits	<u>0</u>	<u>31,901</u>	<u>0</u>	<u>31,901</u>
<u>STONE ISLAND UTILITY</u>				
Assets:				
Equity in Pooled Cash and Investments	<u>0</u>	<u>109,942</u>	<u>0</u>	<u>109,942</u>
Liabilities:				
Deposits	<u>0</u>	<u>109,942</u>	<u>0</u>	<u>109,942</u>
<u>SHERIFF'S CIVIL, CASH BOND AND FINE</u>				
Assets:				
Equity in Pooled Cash and Investments	<u>1,467,468</u>	<u>2,179,449</u>	<u>2,466,787</u>	<u>1,180,130</u>
Liabilities:				
Deposits	<u>1,467,468</u>	<u>2,179,449</u>	<u>2,466,787</u>	<u>1,180,130</u>
<u>TAX COLLECTOR'S TRANSFER</u>				
Assets:				
Equity in Pooled Cash and Investments	4,018,058	357,701,953	357,516,836	4,203,175
Deposits	<u>0</u>	<u>81,426</u>	<u>0</u>	<u>81,426</u>
TOTAL ASSETS	<u>4,018,058</u>	<u>357,783,379</u>	<u>357,516,836</u>	<u>4,284,601</u>
Liabilities:				
Accounts Payable	126	76	126	76
Due to Other Funds	0	116,275,452	116,275,452	0
Due to Other Governments	<u>4,017,932</u>	<u>241,584,371</u>	<u>241,317,778</u>	<u>4,284,525</u>
TOTAL LIABILITIES	<u>4,018,058</u>	<u>357,859,899</u>	<u>357,593,356</u>	<u>4,284,601</u>
<u>TOTALS - ALL AGENCY FUNDS</u>				
Assets:				
Equity in Pooled Cash and Investments	\$ 7,678,688	402,743,263	402,388,014	8,033,937
Deposits	<u>108</u>	<u>81,511</u>	<u>108</u>	<u>81,511</u>
TOTAL ASSETS	\$ <u>7,678,796</u>	<u>402,824,774</u>	<u>402,388,122</u>	<u>8,115,448</u>
Liabilities:				
Accounts Payable	\$ 126	76	126	76
Due to Other Funds	0	116,275,452	116,275,452	0
Due to Component Units	11	0	11	0
Due to Other Governments	5,390,457	276,662,830	276,195,497	5,857,790
Deposits	<u>2,288,202</u>	<u>9,962,936</u>	<u>9,993,556</u>	<u>2,257,582</u>
TOTAL LIABILITIES	\$ <u>7,678,796</u>	<u>402,901,294</u>	<u>402,464,642</u>	<u>8,115,448</u>