

COUNTY OF VOLUSIA, FLORIDA
Schedule of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended September 30, 2006

	Balance September 30, 2005	Additions	Deductions	Balance September 30, 2006
Inmate Trust				
Assets:				
Equity in pooled cash and investments	\$ 120,294	\$ 2,774,817	\$ 2,776,162	\$ 118,949
Accounts receivable	-	198	-	198
Due from other governments	207	1,998	2,205	-
Total assets	<u>120,501</u>	<u>2,777,013</u>	<u>2,778,367</u>	<u>119,147</u>
Liabilities:				
Deposits	120,501	2,777,013	2,778,367	119,147
Total liabilities	<u>120,501</u>	<u>2,777,013</u>	<u>2,778,367</u>	<u>119,147</u>
General Trust				
Assets:				
Equity in pooled cash and investments	2,614,402	2,304,639	2,308,030	2,611,011
Special assessment receivable	258,838	14,766	84,705	188,899
Special assessment interest receivable	25,690	25,166	28,103	22,753
Total assets	<u>2,898,930</u>	<u>2,344,571</u>	<u>2,420,838</u>	<u>2,822,663</u>
Liabilities:				
Accounts payable	-	6,355	-	6,355
Due to other governments	360,729	30,213	164,534	226,408
Deposits	2,538,201	2,308,003	2,256,304	2,589,900
Total liabilities	<u>2,898,930</u>	<u>2,344,571</u>	<u>2,420,838</u>	<u>2,822,663</u>
Impact Fees - Other Governments				
Assets:				
Equity in pooled cash and investments	302,935	12,667,413	11,917,576	1,052,772
Accounts receivable	1,937	-	-	1,937
Total assets	<u>304,872</u>	<u>12,667,413</u>	<u>11,917,576</u>	<u>1,054,709</u>
Liabilities:				
Accounts payable	1,106	-	1,106	-
Due to other governments	303,766	12,667,413	11,916,470	1,054,709
Total liabilities	<u>304,872</u>	<u>12,667,413</u>	<u>11,917,576</u>	<u>1,054,709</u>
Meadowlea Utility				
Assets:				
Equity in pooled cash and investments	364,374	136,946	93,466	407,854
Liabilities:				
Deposits	364,374	136,946	93,466	407,854
Stone Island Utility				
Assets:				
Equity in pooled cash and investments	612,487	229,648	566,174	275,961
Total assets	<u>612,487</u>	<u>229,648</u>	<u>566,174</u>	<u>275,961</u>
Liabilities:				
Accounts payable	340,336	-	340,336	-
Deposits	272,151	229,648	225,838	275,961
Total liabilities	<u>612,487</u>	<u>229,648</u>	<u>566,174</u>	<u>275,961</u>

COUNTY OF VOLUSIA, FLORIDA
Schedule of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended September 30, 2006

	Balance September 30, 2005	Additions	Deductions	Balance September 30, 2006
State of Florida Agency Funds				
Assets:				
Equity in pooled cash and investments	1,019,590	38,096,435	38,191,597	924,428
Liabilities:				
Due to other governments	1,019,590	38,096,435	38,191,597	924,428
Sheriff's Civil, Cash Bond and Fine				
Assets:				
Equity in pooled cash and investments	1,373,233	2,501,772	3,847,985	27,020
Liabilities:				
Deposits	1,373,233	2,501,772	3,847,985	27,020
Tax Collector's Transfer				
Assets:				
Equity in pooled cash and investments	6,154,026	1,407,024,981	1,406,205,594	6,973,413
Accounts receivable	15,583	9,097,948	9,063,926	49,605
Due from other governments	2,477	2,477	4,954	-
Total assets	6,172,086	1,416,125,406	1,415,274,474	7,023,018
Liabilities:				
Accounts payable	395	707,636,842	707,637,237	-
Due to other governments	6,171,691	708,488,564	707,637,237	7,023,018
Total liabilities	6,172,086	1,416,125,406	1,415,274,474	7,023,018
Totals - All Agency Funds				
Assets:				
Equity in pooled cash and investments	\$ 12,561,341	\$ 1,465,736,651	\$ 1,465,906,584	\$ 12,391,408
Accounts receivable	17,520	9,098,146	9,063,926	51,740
Special assessment receivable	258,838	14,766	84,705	188,899
Special assessment interest receivable	25,690	25,166	28,103	22,753
Due from other governments	2,684	4,475	7,159	-
Total assets	\$ 12,866,073	\$ 1,474,879,204	\$ 1,475,090,477	\$ 12,654,800
Liabilities:				
Accounts payable	\$ 341,837	\$ 707,643,197	\$ 707,978,679	\$ 6,355
Due to other governments	7,855,776	759,282,625	757,909,838	9,228,563
Deposits	4,668,460	7,953,382	9,201,960	3,419,882
Total liabilities	\$ 12,866,073	\$ 1,474,879,204	\$ 1,475,090,477	\$ 12,654,800