

COUNTY OF VOLUSIA, FLORIDA
Schedule of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended September 30, 2007

	Balance September 30, 2006	Additions	Deductions	Balance September 30, 2007
Inmate Trust				
Assets:				
Equity in pooled cash and investments	\$ 118,949	\$ 2,630,209	\$ 2,671,089	\$ 78,069
Accounts receivable	198	-	198	-
Due from other governments	-	2,218	2,047	171
Total assets	<u>119,147</u>	<u>2,632,427</u>	<u>2,673,334</u>	<u>78,240</u>
Liabilities:				
Deposits	119,147	2,632,427	2,673,334	78,240
Total liabilities	<u>119,147</u>	<u>2,632,427</u>	<u>2,673,334</u>	<u>78,240</u>
General Trust				
Assets:				
Equity in pooled cash and investments	2,611,011	868,311	1,296,682	2,182,640
Special assessment receivable	188,899	-	33,084	155,815
Special assessment interest receivable	22,753	13,728	12,083	24,398
Total assets	<u>2,822,663</u>	<u>882,039</u>	<u>1,341,849</u>	<u>2,362,853</u>
Liabilities:				
Accounts payable	6,355	32,012	-	38,367
Due to other governments	226,408	13,717	71,736	168,389
Deposits	2,589,900	836,310	1,270,113	2,156,097
Total liabilities	<u>2,822,663</u>	<u>882,039</u>	<u>1,341,849</u>	<u>2,362,853</u>
Impact Fees - Other Governments				
Assets:				
Equity in pooled cash and investments	1,052,772	13,774,972	14,078,089	749,655
Accounts receivable	1,937	-	1,937	-
Total assets	<u>1,054,709</u>	<u>13,774,972</u>	<u>14,080,026</u>	<u>749,655</u>
Liabilities:				
Due to other governments	1,054,709	13,774,972	14,080,026	749,655
Total liabilities	<u>1,054,709</u>	<u>13,774,972</u>	<u>14,080,026</u>	<u>749,655</u>
Meadowlea Utility				
Assets:				
Equity in pooled cash and investments	407,854	114,684	319,794	202,744
Liabilities:				
Deposits	407,854	114,684	319,794	202,744
Stone Island Utility				
Assets:				
Equity in pooled cash and investments	275,961	209,580	256,621	228,920
Liabilities:				
Deposits	275,961	209,580	256,621	228,920

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State of Florida Agency Funds				
Assets:				
Equity in pooled cash and investments	924,428	35,511,215	35,669,973	765,670
Liabilities:				
Due to other governments	924,428	35,511,215	35,669,973	765,670
Sheriff's Civil, Cash Bond and Fine				
Assets:				
Equity in pooled cash and investments	27,020	323,037	335,835	14,222
Liabilities:				
Deposits	27,020	323,037	335,835	14,222
Tax Collector's Transfer				
Assets:				
Equity in pooled cash and investments	6,973,413	790,817,700	790,177,983	7,613,130
Accounts receivable	49,605	13,581,630	13,464,382	166,853
Due from other governments	-	29,057	-	29,057
Total assets	7,023,018	804,428,387	803,642,365	7,809,040
Liabilities:				
Due to other governments	7,023,018	804,428,387	803,642,365	7,809,040
Total liabilities	7,023,018	804,428,387	803,642,365	7,809,040
Totals - All Agency Funds				
Assets:				
Equity in pooled cash and investments	\$ 12,391,408	\$ 844,249,708	\$ 844,806,066	\$ 11,835,050
Accounts receivable	51,740	13,581,630	13,466,517	166,853
Special assessment receivable	188,899	-	33,084	155,815
Special assessment interest receivable	22,753	13,728	12,083	24,398
Due from other governments	-	31,275	2,047	29,228
Total assets	\$ 12,654,800	\$ 857,876,341	\$ 858,319,797	\$ 12,211,344
Liabilities:				
Accounts payable	\$ 6,355	\$ 32,012	\$ -	\$ 38,367
Due to other governments	9,228,563	853,728,291	853,464,100	9,492,754
Deposits	3,419,882	4,116,038	4,855,697	2,680,223
Total liabilities	\$ 12,654,800	\$ 857,876,341	\$ 858,319,797	\$ 12,211,344