

**COUNTY OF VOLUSIA, FLORIDA**  
**Schedule of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended September 30, 2008**

	Balance September 30, 2007	Additions	Deductions	Balance September 30, 2008
<b>Inmate Trust</b>				
Assets:				
Equity in pooled cash and investments	\$ 78,069	\$ 2,362,773	\$ 2,361,200	\$ 79,642
Due from other governments	171	126	297	-
<b>Total assets</b>	<u>78,240</u>	<u>2,362,899</u>	<u>2,361,497</u>	<u>79,642</u>
Liabilities:				
Deposits	78,240	2,362,899	2,361,497	79,642
<b>Total liabilities</b>	<u>78,240</u>	<u>2,362,899</u>	<u>2,361,497</u>	<u>79,642</u>
<b>General Trust</b>				
Assets:				
Equity in pooled cash and investments	2,182,640	1,166,905	1,989,819	1,359,726
Special assessment receivable	155,815	-	35,431	120,384
Special assessment interest receivable	24,398	10,717	12,331	22,784
<b>Total assets</b>	<u>2,362,853</u>	<u>1,177,622</u>	<u>2,037,581</u>	<u>1,502,894</u>
Liabilities:				
Accounts payable	38,367	38,966	73,286	4,047
Due to other governments	168,389	10,655	56,376	122,668
Deposits	2,156,097	1,128,001	1,907,919	1,376,179
<b>Total liabilities</b>	<u>2,362,853</u>	<u>1,177,622</u>	<u>2,037,581</u>	<u>1,502,894</u>
<b>Impact Fees - Other Governments</b>				
Assets:				
Equity in pooled cash and investments	749,655	12,176,962	12,219,729	706,888
Liabilities:				
Due to other governments	749,655	12,176,962	12,219,729	706,888
<b>Meadowlea Utility</b>				
Assets:				
Equity in pooled cash and investments	202,744	115,798	57,378	261,164
Liabilities:				
Deposits	202,744	115,798	57,378	261,164
<b>Stone Island Utility</b>				
Assets:				
Equity in pooled cash and investments	228,920	194,812	266,001	157,731
Liabilities:				
Deposits	228,920	194,812	266,001	157,731

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	Balance September 30, 2007	Additions	Deductions	Balance September 30, 2008
<b>State of Florida Agency Funds</b>				
Assets:				
Equity in pooled cash and investments	765,670	32,555,428	32,573,526	747,572
Liabilities:				
Due to other governments	765,670	32,555,428	32,573,526	747,572
<b>Sheriff's Civil, Cash Bond and Fine</b>				
Assets:				
Equity in pooled cash and investments	14,222	266,263	259,435	21,050
Liabilities:				
Accounts payable	-	8,950	-	8,950
Deposits	14,222	257,313	259,435	12,100
<b>Total liabilities</b>	14,222	266,263	259,435	21,050
<b>Tax Collector's Transfer</b>				
Assets:				
Equity in pooled cash and investments	7,613,130	795,780,541	795,286,245	8,107,426
Accounts receivable	166,853	22,997,249	23,079,513	84,589
Due from other governments	29,057	29,057	58,114	-
<b>Total assets</b>	7,809,040	818,806,847	818,423,872	8,192,015
Liabilities:				
Accounts payable	-	38	-	38
Due to other governments	7,809,040	818,806,809	818,423,872	8,191,977
<b>Total liabilities</b>	7,809,040	818,806,847	818,423,872	8,192,015
<b>Totals - All Agency Funds</b>				
Assets:				
Equity in pooled cash and investments	\$ 11,835,050	\$ 844,619,482	\$ 845,013,333	\$ 11,441,199
Accounts receivable	166,853	22,997,249	23,079,513	84,589
Special assessment receivable	155,815	-	35,431	120,384
Special assessment interest receivable	24,398	10,717	12,331	22,784
Due from other governments	29,228	29,183	58,411	-
<b>Total assets</b>	\$ 12,211,344	\$ 867,656,631	\$ 868,199,019	\$ 11,668,956
Liabilities:				
Accounts payable	\$ 38,367	\$ 47,954	\$ 73,286	\$ 13,035
Due to other governments	9,492,754	863,549,854	863,273,503	9,769,105
Deposits	2,680,223	4,058,823	4,852,230	1,886,816
<b>Total liabilities</b>	\$ 12,211,344	\$ 867,656,631	\$ 868,199,019	\$ 11,668,956