COUNTY OF VOLUSIA, FLORIDA Schedule of Changes in Assets and Liabilities All Agency Funds

For the Year Ended September 30, 2009

	Balance			Balance
	September 30, 2008	Additions	Deductions	September 30, 2009
Inmate Trust				
Assets:				
Equity in pooled cash and investments	\$ 79,642	\$ 2,209,886	\$ 2,188,044	\$ 101,484
Liabilities:				
Deposits	79,642	2,209,886	2,188,044	101,484
General Trust				
Assets:	4 050 700	4 000 504	4 707 007	704040
Equity in pooled cash and investments	1,359,726	1,222,584	1,787,397	794,913
Special assessment receivable	120,384		20,428	99,956
Special assessment interest receivable		8,791	7,169	24,406
Total assets	1,502,894	1,231,375	1,814,994	919,275
Liabilities:	4.047	700 444	000 400	
Accounts payable	4,047	799,141	803,188	-
Due to other governments	122,668	8,268	1,811	129,125
Deposits	1,376,179	423,966	1,009,995	790,150
Total liabilities	1,502,894	1,231,375	1,814,994	919,275
Impact Fees - Other Governments				
Assets:				
Equity in pooled cash and investments	706,888	4,404,665	4,517,752	593,801
Liabilities:				
Due to other governments	706,888	4,404,665	4,517,752	593,801
	_			
Meadowlea Utility				
Assets:				
Equity in pooled cash and investments	261,164	122,677	93,419	290,422
Liabilities:				
Deposits	261,164	122,677	93,419	290,422
Ctana laland Hillitu				
Stone Island Utility Assets:				
	157 721	100 607	247 754	0.594
Equity in pooled cash and investments	157,731	199,607	347,754	9,584
Liabilities: Deposits	157,731	199,607	347,754	9,584
υτροσιισ	157,751	133,007	377,734	3,364

COUNTY OF VOLUSIA, FLORIDA Schedule of Changes in Assets and Liabilities All Agency Funds For the Year Ended September 30, 2009

September 30, 2008 Additions Deductions September 30, 2008 Assets: Equity in pooled cash and investments 747,572 32,745,789 32,772,529 720,832 Liabilities: 0 to other governments 747,572 32,745,789 32,772,529 720,832 Sheriff's Civil, Cash Bond and Fine Assets: Equity in pooled cash and investments 21,050 175,876 181,430 15,496 Liabilities: 3,000 175,876 181,430 15,496 Looposits 12,100 175,876 181,430 15,496 Deposits 12,100 175,876 181,430 15,496 Total liabilities 12,100 175,876 181,430 15,496 Equity in pooled cash and investments 8,950 62,577,985 180,336 15,496 Equity in pooled cash and investments 8,107,426 625,577,982 626,759,656 6,925,752 Accounts receivable 8,192,015 651,600,720 652,845,662 6,947,073 <		Balance			Balance
Assets: Equity in pooled cash and investments 747,572 32,745,789 32,772,529 720,832 Sheriff's Civil, Cash Bond and Fine Assets: Equity in pooled cash and investments 21,050 175,876 181,430 15,496 Liabilities: Accounts payable 8,950 - 8,036 914 Deposits 12,100 175,876 181,430 15,496 Tax Collector's Transfer Assets: Equity in pooled cash and investments 8,074,26 625,577,982 626,759,656 6,925,752 Accounts receivable 84,589 26,019,228 26,086,006 17,811 Due from other governments 8,192,015 651,600,720 652,845,662 6,947,073 Total assets Accounts payable 38 - 38 -			Additions	Deductions	
Assets: Equity in pooled cash and investments 747,572 32,745,789 32,772,529 720,832 Sheriff's Civil, Cash Bond and Fine Assets: Equity in pooled cash and investments 21,050 175,876 181,430 15,496 Liabilities: Accounts payable 8,950 - 8,036 914 Deposits 12,100 175,876 181,430 15,496 Tax Collector's Transfer Assets: Equity in pooled cash and investments 8,107,426 625,577,982 626,759,656 6,925,752 Accounts receivable 84,589 26,019,228 26,086,006 17,811 Due from other governments 8,192,015 651,600,720 652,845,662 6,947,073 Total assets Accounts payable 38 - 3,810 - 3,810 Total put to other governments 8,192,015 651,600,720 652,845,662 6,947,073 Total Isabilities Equity in pooled cash and investments 11,441,199 666,659,066					
Equity in pooled cash and investments 747,572 32,745,789 32,772,529 720,832 Liabilities: Due to other governments 747,572 32,745,789 32,772,529 720,832 Sheriff's Civil, Cash Bond and Fine Assets: Equity in pooled cash and investments 21,050 175,876 181,430 15,496 Liabilities: 4,200 175,876 181,430 15,496 Liabilities: 4,21,000 175,876 181,430 15,496 Liabilities: 12,100 175,876 181,430 15,496 Total liabilities 21,050 175,876 181,430 15,496 Total liabilities 8,192,005 175,876 181,430 15,496 Total sevenths payable and investments and invest					
Due to other governments					
Due to other governments 747,572 32,745,789 32,772,529 720,832		747,572	32,745,789	32,772,529	720,832
Assets: Equity in pooled cash and investments 21,050 175,876 181,430 15,496 Liabilities: Accounts payable 8,950 175,876 181,430 15,496 14,582 Total liabilities 21,050 175,876 181,430 15,496 14,582 Total liabilities 21,050 175,876 181,430 15,496 14,582 Total liabilities 21,050 175,876 181,430 15,496 18,					
Assets: Equity in pooled cash and investments 21,050 175,876 181,430 15,496	Due to other governments	747,572	32,745,789	32,772,529	720,832
Equity in pooled cash and investments 21,050 175,876 181,430 15,496 Liabilities: Accounts payable 8,950 - 8,036 914 Deposits 12,100 175,876 173,394 14,582 Total liabilities 21,050 175,876 181,430 15,496 Tax Collector's Transfer Assets: Equity in pooled cash and investments 8,107,426 625,577,982 626,759,656 6,925,752 Accounts receivable 84,589 26,019,228 26,086,006 17,811 Due from other governments - 3,510 - 3,510 Total assets 8,192,015 651,600,720 652,845,662 6,947,073 Liabilities: 8,191,977 651,600,720 652,845,662 6,947,073 Total liabilities 8,192,015 651,600,720 652,845,662 6,947,073 Total liabilities Equity in pooled cash and investments 11,441,199 666,659,066 668,647,981 9,452,284 Accounts receivable	Sheriff's Civil, Cash Bond and Fine				
Liabilities: Accounts payable 8,950 - 8,036 914 Deposits 12,100 175,876 173,394 14,562 Total liabilities 21,050 175,876 181,430 15,496 Tax Collector's Transfer Assets: Equity in pooled cash and investments 8,107,426 625,577,982 626,759,656 6,925,752 Accounts receivable 84,589 26,019,228 26,086,006 17,811 Due from other governments 8,192,015 651,600,720 652,845,662 6,947,073 Liabilities: Accounts payable 38 - 38 - Accounts povernments 8,191,977 651,600,720 652,845,662 6,947,073 Total liabilities Equity in pooled cash and investments 8,192,015 651,600,720 652,845,662 6,947,073 Total s- All Agency Funds Assets: Equity in pooled cash and investments 11,441,199 \$ 666,659,066 \$ 668,647,981 \$ 9,452,284	Assets:				
Accounts payable 8,950 - 8,036 914 Deposits 12,100 175,876 173,394 14,582 Total liabilities 21,050 175,876 181,430 15,496 Tax Collector's Transfer Assets: Equity in pooled cash and investments 8,107,426 625,577,982 626,759,656 6,925,752 Accounts receivable 84,589 26,019,228 26,086,006 17,811 Due from other governments 8,192,015 651,600,720 652,845,662 6,947,073 Total assets 8,191,977 651,600,720 652,845,662 6,947,073 Total liabilities 8,192,015 651,600,720 652,845,624 6,947,073 Total shill Agency Funds Assets: Equity in pooled cash and investments 11,441,199 666,659,066 568,647,981 9,452,284 Accounts receivable 84,589 26,019,228 26,086,006 17,811 Special assessment receivable 84,589 26,019,228 26,086,006 17,811	Equity in pooled cash and investments	21,050	175,876	181,430	15,496
Deposits 12,100 175,876 173,394 14,582 Total liabilities 21,050 175,876 181,430 15,496 Tax Collector's Transfer Assets: Equity in pooled cash and investments 8,107,426 625,577,982 626,759,656 6,925,752 Accounts receivable 84,589 26,019,228 26,086,006 17,811 Due from other governments - 3,510 - 3,510 Total assets 8,192,015 651,600,720 652,845,662 6,947,073 Liabilities 38 - 38 - Accounts payable 38,191,977 651,600,720 652,845,662 6,947,073 Total liabilities 8,192,015 651,600,720 652,845,662 6,947,073 Total S-All Agency Funds Assets: Equity in pooled cash and investments 11,441,199 666,659,066 668,647,981 9,452,284 Accounts receivable 84,589 26,019,228 26,086,006 17,811 Special ass	Liabilities:				
Deposits 12,100 175,876 173,394 14,582 Total liabilities 21,050 175,876 181,430 15,496 Tax Collector's Transfer Assets: Equity in pooled cash and investments 8,107,426 625,577,982 626,759,656 6,925,752 Accounts receivable 84,589 26,019,228 26,086,006 17,811 Due from other governments 8,192,015 651,600,720 652,845,662 6,947,073 Total assets 38 - 38 - Accounts payable 38 8 - 38 - Due to other governments 8,191,977 651,600,720 652,845,662 6,947,073 Total liabilities 8,192,015 651,600,720 652,845,662 6,947,073 Total Sequence Funds Accounts receivable 84,589 26,019,228 26,086,006 17,811 Special assessment receivable 84,589 26,019,228 26,086,006 17,811 Special assessment interest receivable<	Accounts payable	8,950	-	8,036	914
Total liabilities 21,050 175,876 181,430 15,496 Tax Collector's Transfer Assets: Equity in pooled cash and investments 8,107,426 625,577,982 626,759,656 6,925,752 Accounts receivable 84,589 26,019,228 26,086,006 17,811 Due from other governments - 3,510 - 3,510 Total assets 8,192,015 651,600,720 652,845,662 6,947,073 Liabilities: Accounts payable 38 - 38 - Due to other governments 8,191,977 651,600,720 652,845,662 6,947,073 Total liabilities Equity in pooled cash and investments 8,192,015 651,600,720 652,845,662 6,947,073 Totals - All Agency Funds Assets: Equity in pooled cash and investments 11,441,199 666,659,066 668,647,981 9,452,284 Accounts receivable 84,589 26,019,228 26,086,006 17,811	· ·	12,100	175,876	173,394	14,582
Assets: Equity in pooled cash and investments		21,050		181,430	15,496
Assets: Equity in pooled cash and investments	Tay Callesteda Transfer				
Equity in pooled cash and investments 8,107,426 625,577,982 626,759,656 6,925,752 Accounts receivable 84,589 26,019,228 26,086,006 17,811 Due from other governments - 3,510 - 3,510 Total assets 8,192,015 651,600,720 652,845,662 6,947,073 Liabilities: Accounts payable 38 - 38 - Due to other governments 8,191,977 651,600,720 652,845,662 6,947,073 Total liabilities 8,192,015 651,600,720 652,845,662 6,947,073 Total S- All Agency Funds Assets: Equity in pooled cash and investments 11,441,199 \$ 666,659,066 \$ 668,647,981 \$ 9,452,284 Accounts receivable 84,589 26,019,228 26,086,006 17,811 Special assessment receivable 120,384 - 20,428 99,956 Special assessment interest receivable 22,784 8,791 7,169 24,406 Due					
Accounts receivable 84,589 26,019,228 26,086,006 17,811 Due from other governments - 3,510 - 3,510 Total assets 8,192,015 651,600,720 652,845,662 6,947,073 Liabilities: Accounts payable 38 - 38 - Due to other governments 8,191,977 651,600,720 652,845,624 6,947,073 Total liabilities 8,192,015 651,600,720 652,845,662 6,947,073 Totals - All Agency Funds Assets: Equity in pooled cash and investments 11,441,199 666,659,066 \$668,647,981 \$ 9,452,284 Accounts receivable 84,589 26,019,228 26,086,006 17,811 Special assessment receivable 120,384 - 20,428 99,956 Special assessment interest receivable 22,784 8,791 7,169 24,406 Due from other governments 11,668,956 692,690,595 694,761,584 9,597,967 Total assets		0.407.400	COE E77 000	COC 750 C5C	C 005 750
Due from other governments - 3,510 - 3,510 Total assets 8,192,015 651,600,720 652,845,662 6,947,073 Liabilities: Accounts payable 38 - 38 - Due to other governments 8,191,977 651,600,720 652,845,624 6,947,073 Total liabilities 8,192,015 651,600,720 652,845,662 6,947,073 Totals - All Agency Funds Assets: Equity in pooled cash and investments 11,441,199 666,659,066 668,647,981 9,452,284 Accounts receivable 84,589 26,019,228 26,086,006 17,811 Special assessment receivable 120,384 - 20,428 99,956 Special assessment interest receivable 22,784 8,791 7,169 24,406 Due from other governments - 3,510 - 3,510 Total assets \$ 11,668,956 692,690,595 694,761,584 \$ 9,597,967 Liabilities: Accounts payable \$ 13,035					
Total assets 8,192,015 651,600,720 652,845,662 6,947,073 Liabilities: Accounts payable 38 - 38 - Due to other governments 8,191,977 651,600,720 652,845,624 6,947,073 Total liabilities 8,192,015 651,600,720 652,845,662 6,947,073 Totals - All Agency Funds Assets: Equity in pooled cash and investments 11,441,199 \$ 666,659,066 \$ 668,647,981 \$ 9,452,284 Accounts receivable 84,589 26,019,228 26,086,006 17,811 Special assessment receivable 120,384 - 20,428 99,956 Special assessment interest receivable 22,784 8,791 7,169 24,406 Due from other governments - 3,510 - 3,510 Total assets \$ 11,668,956 \$ 692,690,595 \$ 694,761,584 \$ 9,597,967 Liabilities: Accounts payable \$ 13,035 799,141 \$ 811,262 \$ 914		84,589		26,086,006	
Liabilities: Accounts payable 38 - 38 - Due to other governments 8,191,977 651,600,720 652,845,624 6,947,073 Total liabilities Totals - All Agency Funds Assets: Equity in pooled cash and investments 11,441,199 \$ 666,659,066 \$ 668,647,981 \$ 9,452,284 Accounts receivable 84,589 26,019,228 26,086,006 17,811 Special assessment receivable 120,384 - 20,428 99,956 Special assessment interest receivable 22,784 8,791 7,169 24,406 Due from other governments - 3,510 - 3,510 Total assets \$ 11,668,956 \$ 692,690,595 \$ 694,761,584 \$ 9,597,967 Liabilities: Accounts payable \$ 13,035 \$ 799,141 \$ 811,262 \$ 914	-	0.402.045			
Accounts payable 38 - 38 - Due to other governments 8,191,977 651,600,720 652,845,624 6,947,073 Total liabilities 8,192,015 651,600,720 652,845,662 6,947,073 Totals - All Agency Funds Assets: Equity in pooled cash and investments 11,441,199 \$ 666,659,066 \$ 668,647,981 \$ 9,452,284 Accounts receivable 84,589 26,019,228 26,086,006 17,811 Special assessment receivable 120,384 - 20,428 99,956 Special assessment interest receivable 22,784 8,791 7,169 24,406 Due from other governments - 3,510 - 3,510 Total assets \$ 11,668,956 692,690,595 694,761,584 9,597,967 Liabilities: Accounts payable \$ 13,035 799,141 811,262 914		8,192,015	651,600,720	052,845,002	6,947,073
Due to other governments 8,191,977 651,600,720 652,845,624 6,947,073 Total liabilities 8,192,015 651,600,720 652,845,662 6,947,073 Totals - All Agency Funds Assets: Equity in pooled cash and investments \$ 11,441,199 \$ 666,659,066 \$ 668,647,981 \$ 9,452,284 Accounts receivable 84,589 26,019,228 26,086,006 17,811 Special assessment receivable 120,384 - 20,428 99,956 Special assessment interest receivable 22,784 8,791 7,169 24,406 Due from other governments - 3,510 - 3,510 Total assets \$ 11,668,956 \$ 692,690,595 \$ 694,761,584 \$ 9,597,967 Liabilities: Accounts payable \$ 13,035 799,141 \$ 811,262 \$ 914					
Total liabilities 8,192,015 651,600,720 652,845,662 6,947,073 Totals - All Agency Funds	· ·		<u>-</u>		-
Totals - All Agency Funds Assets: Equity in pooled cash and investments \$ 11,441,199 \$ 666,659,066 \$ 668,647,981 \$ 9,452,284 Accounts receivable \$ 84,589 \$ 26,019,228 \$ 26,086,006 \$ 17,811 Special assessment receivable \$ 120,384 \$ - 20,428 \$ 99,956 Special assessment interest receivable \$ 22,784 \$ 8,791 \$ 7,169 \$ 24,406 Due from other governments \$ - 3,510 \$ - 3,510 Total assets \$ \$ 11,668,956 \$ 692,690,595 \$ 694,761,584 \$ 9,597,967 Liabilities: Accounts payable \$ 13,035 \$ 799,141 \$ 811,262 \$ 914	-				
Assets: Equity in pooled cash and investments \$ 11,441,199 \$ 666,659,066 \$ 668,647,981 \$ 9,452,284 Accounts receivable 84,589 26,019,228 26,086,006 17,811 Special assessment receivable 120,384 - 20,428 99,956 Special assessment interest receivable 22,784 8,791 7,169 24,406 Due from other governments - 3,510 - 3,510 Total assets \$ 11,668,956 \$ 692,690,595 \$ 694,761,584 \$ 9,597,967 Liabilities: Accounts payable \$ 13,035 \$ 799,141 \$ 811,262 \$ 914	Total liabilities	8,192,015	651,600,720	652,845,662	6,947,073
Assets: Equity in pooled cash and investments \$ 11,441,199 \$ 666,659,066 \$ 668,647,981 \$ 9,452,284 Accounts receivable 84,589 26,019,228 26,086,006 17,811 Special assessment receivable 120,384 - 20,428 99,956 Special assessment interest receivable 22,784 8,791 7,169 24,406 Due from other governments - 3,510 - 3,510 Total assets \$ 11,668,956 \$ 692,690,595 \$ 694,761,584 \$ 9,597,967 Liabilities: Accounts payable \$ 13,035 \$ 799,141 \$ 811,262 \$ 914					
Equity in pooled cash and investments \$ 11,441,199 \$ 666,659,066 \$ 668,647,981 \$ 9,452,284 Accounts receivable \$ 84,589 \$ 26,019,228 \$ 26,086,006 \$ 17,811 Special assessment receivable \$ 120,384 - \$ 20,428 \$ 99,956 Special assessment interest receivable \$ 22,784 \$ 8,791 \$ 7,169 \$ 24,406 Due from other governments - \$ 3,510 - \$ 3,510 Total assets \$ 11,668,956 \$ 692,690,595 \$ 694,761,584 \$ 9,597,967 Liabilities: Accounts payable \$ 13,035 \$ 799,141 \$ 811,262 \$ 914					
Accounts receivable 84,589 26,019,228 26,086,006 17,811 Special assessment receivable 120,384 - 20,428 99,956 Special assessment interest receivable 22,784 8,791 7,169 24,406 Due from other governments - 3,510 - 3,510 Total assets \$ 11,668,956 \$ 692,690,595 \$ 694,761,584 \$ 9,597,967 Liabilities: Accounts payable \$ 13,035 \$ 799,141 \$ 811,262 \$ 914					
Special assessment receivable 120,384 - 20,428 99,956 Special assessment interest receivable 22,784 8,791 7,169 24,406 Due from other governments - 3,510 - 3,510 Total assets \$ 11,668,956 \$ 692,690,595 \$ 694,761,584 \$ 9,597,967 Liabilities: Accounts payable \$ 13,035 \$ 799,141 \$ 811,262 \$ 914					
Special assessment interest receivable 22,784 8,791 7,169 24,406 Due from other governments - 3,510 - 3,510 Total assets \$ 11,668,956 \$ 692,690,595 \$ 694,761,584 \$ 9,597,967 Liabilities: Accounts payable \$ 13,035 \$ 799,141 \$ 811,262 \$ 914	Accounts receivable	84,589	26,019,228		17,811
Due from other governments - 3,510 - 3,510 Total assets \$ 11,668,956 \$ 692,690,595 \$ 694,761,584 \$ 9,597,967 Liabilities: Accounts payable \$ 13,035 \$ 799,141 \$ 811,262 \$ 914			-		
Total assets \$ 11,668,956 \$ 692,690,595 \$ 694,761,584 \$ 9,597,967 Liabilities: Accounts payable \$ 13,035 \$ 799,141 \$ 811,262 \$ 914	Special assessment interest receivable	22,784	8,791	7,169	24,406
Liabilities: Accounts payable \$ 13,035 \$ 799,141 \$ 811,262 \$ 914	Due from other governments				
Accounts payable \$ 13,035 \$ 799,141 \$ 811,262 \$ 914	Total assets	\$ 11,668,956	\$ 692,690,595	\$ 694,761,584	\$ 9,597,967
Accounts payable \$ 13,035 \$ 799,141 \$ 811,262 \$ 914	Liabilities:				
		\$ 13,035	\$ 799,141	\$ 811,262	\$ 914
Due to other governments 9,769,105 688,759,442 690,137,716 8,390,831		9,769,105	688,759,442	690,137,716	
Deposits 1,886,816 3,132,012 3,812,606 1,206,222	-				
Total liabilities \$ 11,668,956 \$ 692,690,595 \$ 694,761,584 \$ 9,597,967	·				