

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

	Balance September 30, 2008	Additions	Deductions	Balance September 30, 2009
<b>Inmate Trust</b>				
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
<b>General Trust</b>				
Assets:				
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	22,784	8,791	7,169	24,406
<b>Total assets</b>	<b>1,502,894</b>	<b>1,231,375</b>	<b>1,814,994</b>	<b>919,275</b>
Liabilities:				
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
<b>Total liabilities</b>	<b>1,502,894</b>	<b>1,231,375</b>	<b>1,814,994</b>	<b>919,275</b>
<b>Impact Fees - Other Governments</b>				
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
<b>Meadowlea Utility</b>				
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
<b>Stone Island Utility</b>				
Assets:				
Equity in pooled cash and investments	157,731	199,607	347,754	9,584
Liabilities:				
Deposits	157,731	199,607	347,754	9,584

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

	Balance September 30, 2008	Additions	Deductions	Balance September 30, 2009
<b>State of Florida Agency Funds</b>				
Assets:				
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
<b>Sheriff's Civil, Cash Bond and Fine</b>				
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	173,394	14,582
<b>Total liabilities</b>	<b>21,050</b>	<b>175,876</b>	<b>181,430</b>	<b>15,496</b>
<b>Tax Collector's Transfer</b>				
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
<b>Total assets</b>	<b>8,192,015</b>	<b>651,600,720</b>	<b>652,845,662</b>	<b>6,947,073</b>
Liabilities:				
Accounts payable	38	-	38	-
Due to other governments	8,191,977	651,600,720	652,845,624	6,947,073
<b>Total liabilities</b>	<b>8,192,015</b>	<b>651,600,720</b>	<b>652,845,662</b>	<b>6,947,073</b>
<b>Totals - All Agency Funds</b>				
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
<b>Total assets</b>	<b>\$ 11,668,956</b>	<b>\$ 692,690,595</b>	<b>\$ 694,761,584</b>	<b>\$ 9,597,967</b>
Liabilities:				
Accounts payable	\$ 13,035	\$ 799,141	\$ 811,262	\$ 914
Due to other governments	9,769,105	688,759,442	690,137,716	8,390,831
Deposits	1,886,816	3,132,012	3,812,606	1,206,222
<b>Total liabilities</b>	<b>\$ 11,668,956</b>	<b>\$ 692,690,595</b>	<b>\$ 694,761,584</b>	<b>\$ 9,597,967</b>