

Web-GAAP Training County
Combining Statements of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2004

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
Hotel Tax				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents		\$ 16,610	\$ 16,610	
Property and Other Local Taxes Receivable	704	840	704	840
Total Assets	<u>\$ 704</u>	<u>\$ 17,450</u>	<u>\$ 17,314</u>	<u>\$ 840</u>
LIABILITIES:				
Accounts Payable	704	17,450	17,314	840
Total Liabilities	<u>\$ 704</u>	<u>\$ 17,450</u>	<u>\$ 17,314</u>	<u>\$ 840</u>
 Payroll Revolving Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	940,436	15,613,916	15,971,133	583,219
Total Assets	<u>\$ 940,436</u>	<u>\$ 15,613,916</u>	<u>\$ 15,971,133</u>	<u>\$ 583,219</u>
LIABILITIES:				
Undistributed Monies	940,436	15,613,916	15,971,133	583,219
Total Liabilities	<u>\$ 940,436</u>	<u>\$ 15,613,916</u>	<u>\$ 15,971,133</u>	<u>\$ 583,219</u>
 Columbus Sewer Capacity				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	308,234	347,820	532,750	123,304
Total Assets	<u>\$ 308,234</u>	<u>\$ 347,820</u>	<u>\$ 532,750</u>	<u>\$ 123,304</u>
LIABILITIES:				
Intergovernmental Payable	308,234	347,820	532,750	123,304
Total Liabilities	<u>\$ 308,234</u>	<u>\$ 347,820</u>	<u>\$ 532,750</u>	<u>\$ 123,304</u>
 State Building Standards				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	802	12,142	12,071	873
Total Assets	<u>\$ 802</u>	<u>\$ 12,142</u>	<u>\$ 12,071</u>	<u>\$ 873</u>
LIABILITIES:				
Intergovernmental Payable	802	12,142	12,071	873
Total Liabilities	<u>\$ 802</u>	<u>\$ 12,142</u>	<u>\$ 12,071</u>	<u>\$ 873</u>

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Performance Bond

ASSETS:

Equity in Pooled Cash and Cash Equivalents	126,232	218,469	199,654	145,047
Total Assets	<u>\$ 126,232</u>	<u>\$ 218,469</u>	<u>\$ 199,654</u>	<u>\$ 145,047</u>

LIABILITIES:

Deposits Held and Due to Others	126,232	218,469	199,654	145,047
Total Liabilities	<u>\$ 126,232</u>	<u>\$ 218,469</u>	<u>\$ 199,654</u>	<u>\$ 145,047</u>

Mayors Court

ASSETS:

Cash and Cash Equivalents with Fiscal Agents	7,810	11,526	7,810	11,526
Total Assets	<u>\$ 7,810</u>	<u>\$ 11,526</u>	<u>\$ 7,810</u>	<u>\$ 11,526</u>

LIABILITIES:

Intergovernmental Payable	5,120	5,562	5,120	5,562
Deposits Held and Due to Others	2,690	5,964	2,690	5,964
Total Liabilities	<u>\$ 7,810</u>	<u>\$ 11,526</u>	<u>\$ 7,810</u>	<u>\$ 11,526</u>

Public Use Fees

ASSETS:

Equity in Pooled Cash and Cash Equivalents	23,500			23,500
Total Assets	<u>\$ 23,500</u>			<u>\$ 23,500</u>

LIABILITIES:

Intergovernmental Payable	23,500			23,500
Total Liabilities	<u>\$ 23,500</u>			<u>\$ 23,500</u>

Totals

ASSETS:

Equity in Pooled Cash and Cash Equivalents	1,399,204	16,208,957	16,732,218	875,943
Cash and Cash Equivalents with Fiscal Agents	7,810	11,526	7,810	11,526
Property and Other Local Taxes Receivable	704	840	704	840
Total Assets	<u>\$ 1,407,718</u>	<u>\$ 16,221,323</u>	<u>\$ 16,740,732</u>	<u>\$ 888,309</u>

LIABILITIES:

Accounts Payable	704	17,450	17,314	840
Intergovernmental Payable	337,656	365,524	549,941	153,239
Undistributed Monies	940,436	15,613,916	15,971,133	583,219
Deposits Held and Due to Others	128,922	224,433	202,344	151,011
Total Liabilities	<u>\$ 1,407,718</u>	<u>\$ 16,221,323</u>	<u>\$ 16,740,732</u>	<u>\$ 888,309</u>