

COUNTY OF VOLUSIA, FLORIDA
Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
September 30, 2006

	County Transportation Trust	Library	East Volusia Mosquito Control District	Resort Tax
ASSETS				
Equity in pooled cash and investments	\$ 17,386,881	\$ 9,536,728	\$ 2,877,098	\$ -
Receivables:				
Accounts - net	6,060	-	-	368,785
Taxes	-	69,981	20,204	-
Notes	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	5,092,770	-	343,861	-
Advances to other funds	-	-	-	-
Inventories	1,070,790	-	196,614	-
Deposits	-	-	-	-
Total assets	<u>\$ 23,556,501</u>	<u>\$ 9,606,709</u>	<u>\$ 3,437,777</u>	<u>\$ 368,785</u>
LIABILITIES				
Accounts payable	\$ 1,780,563	\$ 380,634	\$ 72,525	\$ -
Contracts payable	12,942	-	-	-
Due to other funds	-	-	-	368,785
Due to component units	574	-	-	-
Due to other governments	47,363	409	-	-
Deposits	-	-	1,320	-
Advances from other funds	-	-	-	-
Deferred revenue	-	69,981	20,204	-
Total liabilities	<u>1,841,442</u>	<u>451,024</u>	<u>94,049</u>	<u>368,785</u>
FUND BALANCES				
Reserved for:				
Encumbrances	2,211,525	73,580	5,656	-
Inventories	1,070,790	-	196,614	-
Advances	-	-	-	-
Long-term notes receivable	-	-	-	-
Unreserved:				
Designated - emergency reserve	-	1,024,179	338,134	-
Undesignated (deficit)	18,432,744	8,057,926	2,803,324	-
Total fund balances	<u>21,715,059</u>	<u>9,155,685</u>	<u>3,343,728</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 23,556,501</u>	<u>\$ 9,606,709</u>	<u>\$ 3,437,777</u>	<u>\$ 368,785</u>

Sales Tax Trust	Convention Development Tax	Ponce Inlet Port Authority	E-911 Emergency Telephone System	Special Lighting Districts	Ocean Center
\$ -	\$ 2,807,442	\$ 5,033,814	\$ 2,589,953	\$ 17,726	\$ 1,579,034
-	143,134	-	100,960	67	206,883
-	368,901	7,627	-	-	-
-	-	-	-	-	-
-	-	339,836	-	-	368,785
3,009,910	-	-	196,469	-	-
-	-	2,801,802	-	-	-
-	-	-	-	-	-
-	114,148	-	-	-	-
<u>\$ 3,009,910</u>	<u>\$ 3,433,625</u>	<u>\$ 8,183,079</u>	<u>\$ 2,887,382</u>	<u>\$ 17,793</u>	<u>\$ 2,154,702</u>
\$ -	\$ 275,132	\$ 159,554	\$ 110,283	\$ 26,517	\$ 210,139
-	-	29,845	-	-	-
3,009,910	-	-	-	-	-
-	-	-	-	-	2,697
-	-	-	-	-	3,376
-	-	-	-	-	-
-	-	-	-	-	-
-	49,967	7,627	-	-	160,505
<u>3,009,910</u>	<u>325,099</u>	<u>197,026</u>	<u>110,283</u>	<u>26,517</u>	<u>376,717</u>
-	-	435,677	398,322	-	16,649
-	-	-	-	-	-
-	-	2,801,802	-	-	-
-	-	-	-	-	-
-	-	195,432	-	-	-
-	3,108,526	4,553,142	2,378,777	(8,724)	1,761,336
-	3,108,526	7,986,053	2,777,099	(8,724)	1,777,985
<u>\$ 3,009,910</u>	<u>\$ 3,433,625</u>	<u>\$ 8,183,079</u>	<u>\$ 2,887,382</u>	<u>\$ 17,793</u>	<u>\$ 2,154,702</u>

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Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
September 30, 2006

	Manatee Conservation	Road Impact Fees	Park Impact Fees	Fire Services
ASSETS				
Equity in pooled cash and investments	\$ 195,005	\$ 15,892,188	\$ 3,138,002	\$ 10,118,054
Receivables:				
Accounts - net	-	21,188	444	-
Taxes	-	-	-	69,860
Notes	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	5,197	-	66,666
Advances to other funds	-	-	-	-
Inventories	-	-	-	-
Deposits	-	-	-	-
Total assets	<u>\$ 195,005</u>	<u>\$ 15,918,573</u>	<u>\$ 3,138,446</u>	<u>\$ 10,254,580</u>
LIABILITIES				
Accounts payable	\$ -	\$ 510,391	\$ 18,491	\$ 255,129
Contracts payable	-	-	-	10,528
Due to other funds	-	-	-	339,836
Due to component units	-	5	-	134
Due to other governments	-	228	-	21,926
Deposits	-	-	-	-
Advances from other funds	-	-	-	2,801,802
Deferred revenue	-	-	-	69,860
Total liabilities	<u>-</u>	<u>510,624</u>	<u>18,491</u>	<u>3,499,215</u>
FUND BALANCES				
Reserved for:				
Encumbrances	-	933,434	210,145	1,727,551
Inventories	-	-	-	-
Advances	-	-	-	-
Long-term notes receivable	-	-	-	-
Unreserved:				
Designated - emergency reserve	-	-	-	1,524,013
Undesignated (deficit)	195,005	14,474,515	2,909,810	3,503,801
Total fund balances	<u>195,005</u>	<u>15,407,949</u>	<u>3,119,955</u>	<u>6,755,365</u>
Total liabilities and fund balances	<u>\$ 195,005</u>	<u>\$ 15,918,573</u>	<u>\$ 3,138,446</u>	<u>\$ 10,254,580</u>

Fire Impact Fees	Silver Sands / Bethune Beach Municipal Service District	Gemini Springs Addition	Stormwater Utility	Volusia ECHO	Volusia Forever
\$ 713,497	\$ 5,068	\$ 111,917	\$ 2,444,162	\$ 12,044,368	\$ 6,367,222
560	-	-	-	-	-
-	7	-	-	18,724	18,723
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,641
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 714,057</u>	<u>\$ 5,075</u>	<u>\$ 111,917</u>	<u>\$ 2,444,162</u>	<u>\$ 12,063,092</u>	<u>\$ 6,387,586</u>
\$ -	\$ 1,066	\$ -	\$ 251,561	\$ 107,845	\$ 38,737
-	-	-	-	325,036	1,182
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	87,580	-
-	-	-	-	-	-
-	-	-	-	-	-
-	7	-	-	18,724	18,723
<u>-</u>	<u>1,073</u>	<u>-</u>	<u>251,561</u>	<u>539,185</u>	<u>58,642</u>
100,000	-	-	769,398	8,261,175	121,152
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
614,057	4,002	111,917	1,423,203	3,262,732	6,207,792
<u>714,057</u>	<u>4,002</u>	<u>111,917</u>	<u>2,192,601</u>	<u>11,523,907</u>	<u>6,328,944</u>
<u>\$ 714,057</u>	<u>\$ 5,075</u>	<u>\$ 111,917</u>	<u>\$ 2,444,162</u>	<u>\$ 12,063,092</u>	<u>\$ 6,387,586</u>

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September 30, 2006

	Law/Beach Enforcement Trust	Federal Forfeiture Sharing	State Housing Incentive Program (S.H.I.P.)	Library Endowment
ASSETS				
Equity in pooled cash and investments	\$ 221,672	\$ 165,233	\$ 8,550,138	\$ 394,601
Receivables:				
Accounts - net	-	-	-	-
Taxes	-	-	-	-
Notes	-	-	1,938,489	-
Due from other funds	-	-	-	-
Due from other governments	-	-	30	-
Advances to other funds	-	-	-	-
Inventories	-	-	-	-
Deposits	-	-	-	-
Total assets	<u><u>\$ 221,672</u></u>	<u><u>\$ 165,233</u></u>	<u><u>\$ 10,488,657</u></u>	<u><u>\$ 394,601</u></u>
LIABILITIES				
Accounts payable	\$ 5,726	\$ 36,781	\$ 16,753	\$ -
Contracts payable	-	-	-	-
Due to other funds	-	-	-	-
Due to component units	259	-	236	-
Due to other governments	2,484	21,006	3,333	-
Deposits	435	-	-	-
Advances from other funds	-	-	-	-
Deferred revenue	52,825	-	8,529,846	-
Total liabilities	<u><u>61,729</u></u>	<u><u>57,787</u></u>	<u><u>8,550,168</u></u>	<u><u>-</u></u>
FUND BALANCES				
Reserved for:				
Encumbrances	-	6,489	248,746	-
Inventories	-	-	-	-
Advances	-	-	-	-
Long-term notes receivable	-	-	1,938,489	-
Unreserved:				
Designated - emergency reserve	-	-	-	-
Undesignated (deficit)	159,943	100,957	(248,746)	394,601
Total fund balances	<u><u>159,943</u></u>	<u><u>107,446</u></u>	<u><u>1,938,489</u></u>	<u><u>394,601</u></u>
Total liabilities and fund balances	<u><u>\$ 221,672</u></u>	<u><u>\$ 165,233</u></u>	<u><u>\$ 10,488,657</u></u>	<u><u>\$ 394,601</u></u>

Corrections - Welfare Trust	Total Nonmajor Special Revenue Funds
\$ 992,601	\$ 103,182,404
-	848,081
-	574,027
-	1,938,489
-	708,621
-	8,716,544
-	2,801,802
-	1,267,404
-	114,148
<u>\$ 992,601</u>	<u>\$ 120,151,520</u>
\$ 91,076	\$ 4,348,903
-	379,533
-	3,718,531
-	3,905
-	187,705
28,418	30,173
-	2,801,802
-	8,998,269
<u>119,494</u>	<u>20,468,821</u>
2,090	15,521,589
-	1,267,404
-	2,801,802
-	1,938,489
-	3,081,758
<u>871,017</u>	<u>75,071,657</u>
<u>873,107</u>	<u>99,682,699</u>
<u>\$ 992,601</u>	<u>\$ 120,151,520</u>