

COUNTY OF VOLUSIA, FLORIDA
Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
September 30, 2007

	County Transportation Trust	Library	East Volusia Mosquito Control District	Resort Tax
ASSETS				
Equity in pooled cash and investments	\$ 20,273,981	\$ 5,810,619	\$ 4,238,417	\$ -
Receivables:				
Accounts - net	3,941	-	-	-
Taxes	-	71,763	20,477	372,898
Notes	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	4,986,576	-	48,984	-
Advances to other funds	-	-	-	-
Inventories	1,416,822	-	128,053	-
Deposits	-	-	-	-
Total assets	<u>\$ 26,681,320</u>	<u>\$ 5,882,382</u>	<u>\$ 4,435,931</u>	<u>\$ 372,898</u>
LIABILITIES				
Accounts payable	\$ 2,414,078	\$ 259,087	\$ 76,174	\$ -
Contracts payable	443,810	14,875	-	-
Due to other funds	-	-	-	372,898
Due to component units	64	-	-	-
Due to other governments	28,275	418	-	-
Deposits	-	-	1,820	-
Advances from other funds	-	-	-	-
Deferred revenue	-	71,763	20,477	-
Total liabilities	<u>2,886,227</u>	<u>346,143</u>	<u>98,471</u>	<u>372,898</u>
FUND BALANCES				
Reserved for:				
Encumbrances	2,447,408	192,031	223,936	-
Inventories	1,416,822	-	128,053	-
Advances	-	-	-	-
Long-term notes receivable	-	-	-	-
Unreserved:				
Designated - emergency reserve	-	1,024,179	441,468	-
Undesignated (deficit)	19,930,863	4,320,029	3,544,003	-
Total fund balances	<u>23,795,093</u>	<u>5,536,239</u>	<u>4,337,460</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 26,681,320</u>	<u>\$ 5,882,382</u>	<u>\$ 4,435,931</u>	<u>\$ 372,898</u>

Sales Tax Trust	Convention Development Tax	Ponce Inlet Port Authority	E-911 Emergency Telephone System	Special Lighting Districts	Ocean Center
\$ -	\$ 2,135,163	\$ 4,256,555	\$ 2,655,073	\$ 36,955	\$ 1,963,281
-	18,762	-	3,342	67	38,413
-	372,925	7,743	-	-	-
-	-	-	-	-	-
-	-	499,536	-	-	372,898
2,876,717	-	-	312,424	-	-
-	-	3,442,275	-	-	-
-	-	-	-	-	-
-	79,484	-	-	-	-
<u>\$ 2,876,717</u>	<u>\$ 2,606,334</u>	<u>\$ 8,206,109</u>	<u>\$ 2,970,839</u>	<u>\$ 37,022</u>	<u>\$ 2,374,592</u>
\$ -	\$ 222,602	\$ 60,243	\$ 169,437	\$ 25,400	\$ 67,499
-	-	-	-	-	126
2,876,717	-	-	-	-	-
-	-	-	-	-	3,388
-	-	-	-	-	2,639
-	-	-	-	-	-
-	-	-	-	-	-
-	32,860	7,743	-	-	156,959
<u>2,876,717</u>	<u>255,462</u>	<u>67,986</u>	<u>169,437</u>	<u>25,400</u>	<u>230,611</u>
-	-	312,044	90,019	-	74,595
-	-	-	-	-	-
-	-	3,442,275	-	-	-
-	-	-	-	-	-
-	-	249,353	-	-	-
-	2,350,872	4,134,451	2,711,383	11,622	2,069,386
-	2,350,872	8,138,123	2,801,402	11,622	2,143,981
<u>\$ 2,876,717</u>	<u>\$ 2,606,334</u>	<u>\$ 8,206,109</u>	<u>\$ 2,970,839</u>	<u>\$ 37,022</u>	<u>\$ 2,374,592</u>

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Nonmajor Governmental Funds - Special Revenue Funds
September 30, 2007

	Manatee Conservation	Road Impact Fees	Park Impact Fees	Fire Services
ASSETS				
Equity in pooled cash and investments	\$ 287,956	\$ 13,238,087	\$ 3,112,341	\$ 11,195,993
Receivables:				
Accounts - net	-	11,183	-	-
Taxes	-	-	-	67,187
Notes	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Advances to other funds	-	-	-	-
Inventories	-	-	-	-
Deposits	-	-	-	-
Total assets	\$ 287,956	\$ 13,249,270	\$ 3,112,341	\$ 11,263,180
LIABILITIES				
Accounts payable	\$ -	\$ 44,783	\$ -	\$ 201,742
Contracts payable	-	-	-	-
Due to other funds	-	-	-	499,536
Due to component units	-	345	-	-
Due to other governments	-	227	-	144,868
Deposits	-	-	-	-
Advances from other funds	-	-	-	3,442,275
Deferred revenue	-	-	-	67,187
Total liabilities	-	45,355	-	4,355,608
FUND BALANCES				
Reserved for:				
Encumbrances	-	626,488	68,205	677,790
Inventories	-	-	-	-
Advances	-	-	-	-
Long-term notes receivable	-	-	-	-
Unreserved:				
Designated - emergency reserve	-	-	-	1,524,013
Undesignated (deficit)	287,956	12,577,427	3,044,136	4,705,769
Total fund balances	287,956	13,203,915	3,112,341	6,907,572
Total liabilities and fund balances	\$ 287,956	\$ 13,249,270	\$ 3,112,341	\$ 11,263,180

Fire Impact Fees	Silver Sands / Bethune Beach Municipal Service District	Gemini Springs Addition	Stormwater Utility	Volusia ECHO	Volusia Forever
\$ 963,789	\$ 1,647	\$ 118,279	\$ 2,197,228	\$ 14,432,322	\$ 9,205,680
-	-	-	-	-	-
-	14	-	-	23,342	18,279
-	-	-	-	-	-
-	-	-	325,000	-	1,641
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 963,789</u>	<u>\$ 1,661</u>	<u>\$ 118,279</u>	<u>\$ 2,522,228</u>	<u>\$ 14,455,664</u>	<u>\$ 9,225,600</u>
\$ -	\$ 1,280	\$ -	\$ 69,737	\$ 100,204	\$ 18,062
-	-	-	-	327,816	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	14	-	-	23,342	18,279
<u>-</u>	<u>1,294</u>	<u>-</u>	<u>69,737</u>	<u>451,362</u>	<u>36,341</u>
-	-	-	556,710	8,352,105	126,152
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
963,789	367	118,279	1,895,781	5,652,197	9,063,107
<u>963,789</u>	<u>367</u>	<u>118,279</u>	<u>2,452,491</u>	<u>14,004,302</u>	<u>9,189,259</u>
<u>\$ 963,789</u>	<u>\$ 1,661</u>	<u>\$ 118,279</u>	<u>\$ 2,522,228</u>	<u>\$ 14,455,664</u>	<u>\$ 9,225,600</u>

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	Law/Beach Enforcement Trust	Federal Forfeiture Sharing	State Housing Incentive Program (S.H.I.P.)	Hurricane Housing Recovery Program (H.H.R.P.)
ASSETS				
Equity in pooled cash and investments	\$ 637,430	\$ 21,180	\$ 5,412,267	\$ 2,411,894
Receivables:				
Accounts - net	-	-	-	-
Taxes	-	-	-	-
Notes	-	-	1,854,280	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Advances to other funds	-	-	-	-
Inventories	-	-	-	-
Deposits	-	-	-	-
Total assets	<u>\$ 637,430</u>	<u>\$ 21,180</u>	<u>\$ 7,266,547</u>	<u>\$ 2,411,894</u>
LIABILITIES				
Accounts payable	\$ 28,579	\$ -	\$ 55,233	\$ 127,441
Contracts payable	-	-	-	-
Due to other funds	-	-	-	-
Due to component units	-	-	797	107
Due to other governments	-	7,835	236	-
Deposits	435	-	-	-
Advances from other funds	-	-	-	-
Deferred revenue	129,060	-	5,356,001	2,284,346
Total liabilities	<u>158,074</u>	<u>7,835</u>	<u>5,412,267</u>	<u>2,411,894</u>
FUND BALANCES				
Reserved for:				
Encumbrances	25,478	-	111,133	-
Inventories	-	-	-	-
Advances	-	-	-	-
Long-term notes receivable	-	-	1,854,280	-
Unreserved:				
Designated - emergency reserve	-	-	-	-
Undesignated (deficit)	453,878	13,345	(111,133)	-
Total fund balances	<u>479,356</u>	<u>13,345</u>	<u>1,854,280</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 637,430</u>	<u>\$ 21,180</u>	<u>\$ 7,266,547</u>	<u>\$ 2,411,894</u>

<u>Library Endowment</u>	<u>Corrections - Welfare Trust</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 340,731	\$ 1,160,175	\$ 106,107,043
-	-	75,708
-	-	954,628
-	-	1,854,280
-	-	872,434
-	-	8,551,342
-	-	3,442,275
-	-	1,544,875
-	-	79,484
<u>\$ 340,731</u>	<u>\$ 1,160,175</u>	<u>\$ 123,482,069</u>
\$ -	\$ 46,590	\$ 3,988,171
-	-	786,627
-	-	3,749,151
-	-	4,701
-	-	184,498
-	3,521	5,776
-	-	3,442,275
-	-	8,168,031
<u>-</u>	<u>50,111</u>	<u>20,329,230</u>
-	2,577	13,886,671
-	-	1,544,875
-	-	3,442,275
-	-	1,854,280
-	-	3,239,013
<u>340,731</u>	<u>1,107,487</u>	<u>79,185,725</u>
<u>340,731</u>	<u>1,110,064</u>	<u>103,152,839</u>
<u>\$ 340,731</u>	<u>\$ 1,160,175</u>	<u>\$ 123,482,069</u>