

COUNTY OF VOLUSIA, FLORIDA
Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
September 30, 2008

	County Transportation Trust	Library	East Volusia Mosquito Control District	Resort Tax
ASSETS				
Equity in pooled cash and investments	\$ 22,518,326	\$ 6,694,665	\$ 4,730,799	\$ -
Receivables:				
Accounts - net	156,250	-	-	-
Taxes	-	128,819	38,747	343,996
Notes	-	-	-	-
Due from other funds	335,802	-	-	-
Due from other governments	5,799,300	-	257,283	-
Inventories	1,249,591	-	343,807	-
Deposits	-	-	-	-
Total assets	<u><u>\$ 30,059,269</u></u>	<u><u>\$ 6,823,484</u></u>	<u><u>\$ 5,370,636</u></u>	<u><u>\$ 343,996</u></u>
LIABILITIES				
Accounts payable	\$ 2,651,460	\$ 246,108	\$ 29,141	\$ -
Contracts payable	689,020	-	-	-
Due to other funds	-	-	-	268,375
Due to component units	57	-	-	-
Due to other governments	273	346	-	-
Deposits	72,000	-	-	-
Advances from other funds	-	-	-	-
Deferred revenue	-	128,819	38,924	75,621
Total liabilities	<u><u>3,412,810</u></u>	<u><u>375,273</u></u>	<u><u>68,065</u></u>	<u><u>343,996</u></u>
FUND BALANCES				
Reserved for:				
Encumbrances	3,183,837	41,024	72,997	-
Inventories	1,249,591	-	343,807	-
Long-term notes receivable	-	-	-	-
Unreserved:				
Designated - emergency reserve	-	1,024,179	463,542	-
Undesignated (deficit)	22,213,031	5,383,008	4,422,225	-
Total fund balances	<u><u>26,646,459</u></u>	<u><u>6,448,211</u></u>	<u><u>5,302,571</u></u>	<u><u>-</u></u>
Total liabilities and fund balances	<u><u>\$ 30,059,269</u></u>	<u><u>\$ 6,823,484</u></u>	<u><u>\$ 5,370,636</u></u>	<u><u>\$ 343,996</u></u>

Sales Tax Trust	Convention Development Tax	Ponce Inlet Port Authority	E-911 Emergency Telephone System	Special Lighting Districts	Ocean Center
\$ -	\$ 1,688,375	\$ 8,068,368	\$ 3,473,712	\$ 36,977	\$ 1,840,977
-	91,282	-	-	67	72,301
-	268,375	14,647	-	-	-
-	-	-	-	-	-
-	-	-	-	-	268,375
2,488,251	-	-	401,464	-	-
-	-	-	-	-	-
-	205,597	-	-	-	-
<u>\$ 2,488,251</u>	<u>\$ 2,253,629</u>	<u>\$ 8,083,015</u>	<u>\$ 3,875,176</u>	<u>\$ 37,044</u>	<u>\$ 2,181,653</u>
\$ -	\$ 891,908	\$ 20,202	\$ 195,509	\$ 18,033	\$ 56,029
-	-	18,432	-	-	-
2,488,251	-	-	-	-	-
-	-	-	-	-	1,262
-	-	1,871	-	-	2,565
-	-	-	-	-	-
-	-	-	-	-	-
-	109,263	14,647	-	-	226,736
<u>2,488,251</u>	<u>1,001,171</u>	<u>55,152</u>	<u>195,509</u>	<u>18,033</u>	<u>286,592</u>
-	-	212,238	88,439	-	43,574
-	-	-	-	-	-
-	-	-	-	-	-
-	-	268,378	-	-	-
-	1,252,458	7,547,247	3,591,228	19,011	1,851,487
-	1,252,458	8,027,863	3,679,667	19,011	1,895,061
<u>\$ 2,488,251</u>	<u>\$ 2,253,629</u>	<u>\$ 8,083,015</u>	<u>\$ 3,875,176</u>	<u>\$ 37,044</u>	<u>\$ 2,181,653</u>

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	<u>Manatee Conservation</u>	<u>Road Impact Fees</u>	<u>Park Impact Fees</u>	<u>Fire Services</u>
ASSETS				
Equity in pooled cash and investments	\$ 375,779	\$ 16,213,086	\$ 3,399,996	\$ 12,926,114
Receivables:				
Accounts - net	-	-	-	-
Taxes	-	-	-	144,028
Notes	-	-	-	-
Due from other funds	-	-	-	53,706
Due from other governments	-	24,180	-	9,210
Inventories	-	-	-	-
Deposits	-	-	-	-
Total assets	<u><u>\$ 375,779</u></u>	<u><u>\$ 16,237,266</u></u>	<u><u>\$ 3,399,996</u></u>	<u><u>\$ 13,133,058</u></u>
LIABILITIES				
Accounts payable	\$ -	\$ 611,849	\$ 484	\$ 170,651
Contracts payable	-	441,628	-	-
Due to other funds	-	-	-	526,617
Due to component units	-	-	-	372
Due to other governments	-	-	-	125,181
Deposits	-	-	-	-
Advances from other funds	-	-	-	2,915,658
Deferred revenue	-	-	-	144,028
Total liabilities	<u><u>-</u></u>	<u><u>1,053,477</u></u>	<u><u>484</u></u>	<u><u>3,882,507</u></u>
FUND BALANCES				
Reserved for:				
Encumbrances	-	2,123,228	27,363	180,904
Inventories	-	-	-	-
Long-term notes receivable	-	-	-	-
Unreserved:				
Designated - emergency reserve	-	-	-	1,524,013
Undesignated (deficit)	375,779	13,060,561	3,372,149	7,545,634
Total fund balances	<u><u>375,779</u></u>	<u><u>15,183,789</u></u>	<u><u>3,399,512</u></u>	<u><u>9,250,551</u></u>
Total liabilities and fund balances	<u><u>\$ 375,779</u></u>	<u><u>\$ 16,237,266</u></u>	<u><u>\$ 3,399,996</u></u>	<u><u>\$ 13,133,058</u></u>

Fire Impact Fees	Silver Sands / Bethune Beach Municipal Service District	Gemini Springs Addition	Stormwater Utility	Volusia ECHO	Volusia Forever
\$ 1,133,214	\$ 62	\$ 123,144	\$ 2,943,902	\$ 15,658,223	\$ 9,701,382
-	-	-	-	-	-
-	28	-	-	47,332	27,654
-	-	-	-	-	-
-	-	-	542,706	-	-
-	-	-	47,992	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,133,214</u>	<u>\$ 90</u>	<u>\$ 123,144</u>	<u>\$ 3,534,600</u>	<u>\$ 15,705,555</u>	<u>\$ 9,729,036</u>
\$ -	\$ 62	\$ -	\$ 349,351	\$ 222,529	\$ 82,548
-	-	-	-	382,703	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	72,876	-
-	-	-	-	-	-
-	-	-	-	-	-
-	28	-	-	47,332	27,654
<u>-</u>	<u>90</u>	<u>-</u>	<u>349,351</u>	<u>725,440</u>	<u>110,202</u>
-	-	-	997,778	7,222,066	55,272
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,133,214	-	123,144	2,187,471	7,758,049	9,563,562
1,133,214	-	123,144	3,185,249	14,980,115	9,618,834
<u>\$ 1,133,214</u>	<u>\$ 90</u>	<u>\$ 123,144</u>	<u>\$ 3,534,600</u>	<u>\$ 15,705,555</u>	<u>\$ 9,729,036</u>

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	Law/Beach Enforcement Trust	Federal Forfeiture Sharing	State Housing Incentive Program (S.H.I.P.)	Library Endowment
ASSETS				
Equity in pooled cash and investments	\$ 533,419	\$ 162,583	\$ 3,379,901	\$ 318,987
Receivables:				
Accounts - net	-	-	-	-
Taxes	-	-	-	-
Notes	-	-	2,103,169	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventories	-	-	-	-
Deposits	-	-	-	-
Total assets	<u><u>\$ 533,419</u></u>	<u><u>\$ 162,583</u></u>	<u><u>\$ 5,483,070</u></u>	<u><u>\$ 318,987</u></u>
LIABILITIES				
Accounts payable	\$ 193	\$ -	\$ 39,429	\$ -
Contracts payable	-	-	-	-
Due to other funds	-	-	-	-
Due to component units	633	-	-	-
Due to other governments	-	-	-	-
Deposits	943	-	-	-
Advances from other funds	-	-	-	-
Deferred revenue	95,938	-	3,340,472	-
Total liabilities	<u><u>97,707</u></u>	<u><u>-</u></u>	<u><u>3,379,901</u></u>	<u><u>-</u></u>
FUND BALANCES				
Reserved for:				
Encumbrances	-	-	120,108	-
Inventories	-	-	-	-
Long-term notes receivable	-	-	2,103,169	-
Unreserved:				
Designated - emergency reserve	-	-	-	-
Undesignated (deficit)	435,712	162,583	(120,108)	318,987
Total fund balances	<u><u>435,712</u></u>	<u><u>162,583</u></u>	<u><u>2,103,169</u></u>	<u><u>318,987</u></u>
Total liabilities and fund balances	<u><u>\$ 533,419</u></u>	<u><u>\$ 162,583</u></u>	<u><u>\$ 5,483,070</u></u>	<u><u>\$ 318,987</u></u>

Corrections - Welfare Trust	Total Nonmajor Special Revenue Funds
\$ 1,369,246	\$ 117,291,237
80,053	399,953
-	1,013,626
-	2,103,169
-	1,200,589
-	9,027,680
-	1,593,398
-	205,597
<u>\$ 1,449,299</u>	<u>\$ 132,835,249</u>
\$ 52,331	\$ 5,637,817
-	1,531,783
-	3,283,243
-	2,324
-	203,112
56,139	129,082
-	2,915,658
-	4,249,462
<u>108,470</u>	<u>17,952,481</u>
2,578	14,371,406
-	1,593,398
-	2,103,169
-	3,280,112
1,338,251	93,534,683
<u>1,340,829</u>	<u>114,882,768</u>
<u>\$ 1,449,299</u>	<u>\$ 132,835,249</u>