

COUNTY OF VOLUSIA, FLORIDA
Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
September 30, 2009

	County Transportation Trust	Library	East Volusia Mosquito Control District	Resort Tax
ASSETS				
Equity in pooled cash and investments	\$ 28,155,233	\$ 8,798,020	\$ 6,653,058	\$ -
Receivables:				
Accounts - net	-	-	667	379,313
Taxes	-	212,248	70,180	-
Notes	-	-	-	-
Due from other funds	457,472	2,868	388,907	-
Due from other governments	5,698,149	-	41,543	-
Inventories	1,601,934	-	309,258	-
Deposits	-	-	-	-
Total assets	<u><u>\$ 35,912,788</u></u>	<u><u>\$ 9,013,136</u></u>	<u><u>\$ 7,463,613</u></u>	<u><u>\$ 379,313</u></u>
LIABILITIES				
Accounts payable	\$ 938,061	\$ 102,653	\$ 12,722	\$ -
Contracts payable	420,540	-	-	-
Due to other funds	-	-	-	303,692
Due to component units	62	-	-	-
Due to other governments	-	-	-	-
Deposits	140,372	-	-	-
Deferred revenue	-	212,248	71,680	75,621
Total liabilities	<u><u>1,499,035</u></u>	<u><u>314,901</u></u>	<u><u>84,402</u></u>	<u><u>379,313</u></u>
FUND BALANCES				
Reserved for:				
Encumbrances	3,335,746	84,971	112,911	-
Inventories	1,601,934	-	309,258	-
Long-term notes receivable	-	-	-	-
Unreserved:				
Designated - emergency reserve	-	1,034,420	486,719	-
Undesignated (deficit)	29,476,073	7,578,844	6,470,323	-
Total fund balances	<u><u>34,413,753</u></u>	<u><u>8,698,235</u></u>	<u><u>7,379,211</u></u>	<u><u>-</u></u>
Total liabilities and fund balances	<u><u>\$ 35,912,788</u></u>	<u><u>\$ 9,013,136</u></u>	<u><u>\$ 7,463,613</u></u>	<u><u>\$ 379,313</u></u>

Sales Tax Trust	Convention Development Tax	Ponce Inlet Port Authority	E-911 Emergency Telephone System	Special Lighting Districts	Ocean Center
\$ -	\$ 1,384,481	\$ 7,497,538	\$ 4,090,822	\$ 86,575	\$ 1,107,895
-	227,005	-	-	67	190,668
-	303,692	26,533	-	-	-
-	-	-	-	-	-
-	-	-	-	-	303,692
2,379,341	-	-	388,053	-	-
-	-	-	-	-	-
-	72,787	-	-	-	-
<u>\$ 2,379,341</u>	<u>\$ 1,987,965</u>	<u>\$ 7,524,071</u>	<u>\$ 4,478,875</u>	<u>\$ 86,642</u>	<u>\$ 1,602,255</u>
\$ -	\$ 280,257	\$ 51,708	\$ 192,140	\$ 18,648	\$ 333,477
-	-	-	-	-	64,639
2,379,341	-	-	-	-	-
-	-	-	-	-	4,491
-	-	300,000	-	-	17,798
-	-	-	-	-	-
-	120,131	26,533	-	-	277,252
<u>2,379,341</u>	<u>400,388</u>	<u>378,241</u>	<u>192,140</u>	<u>18,648</u>	<u>697,657</u>
-	-	131,534	22,691	-	1,200
-	-	-	-	-	-
-	-	-	-	-	-
-	-	268,378	-	-	-
-	1,587,577	6,745,918	4,264,044	67,994	903,398
-	1,587,577	7,145,830	4,286,735	67,994	904,598
<u>\$ 2,379,341</u>	<u>\$ 1,987,965</u>	<u>\$ 7,524,071</u>	<u>\$ 4,478,875</u>	<u>\$ 86,642</u>	<u>\$ 1,602,255</u>

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Nonmajor Governmental Funds - Special Revenue Funds
September 30, 2009

	Manatee Conservation	Road Impact Fees	Park Impact Fees	Fire Services
ASSETS				
Equity in pooled cash and investments	\$ 228,675	\$ 13,273,054	\$ 3,560,843	\$ 11,365,496
Receivables:				
Accounts - net	-	-	-	-
Taxes	-	-	-	162,534
Notes	-	-	-	-
Due from other funds	-	-	-	178
Due from other governments	-	-	-	-
Inventories	-	-	-	-
Deposits	-	-	-	-
Total assets	\$ 228,675	\$ 13,273,054	\$ 3,560,843	\$ 11,528,208
LIABILITIES				
Accounts payable	\$ 52,598	\$ 2,035	\$ -	\$ 153,219
Contracts payable	-	-	-	-
Due to other funds	-	-	-	-
Due to component units	-	-	-	11
Due to other governments	-	-	-	99,445
Deposits	-	-	-	-
Deferred revenue	-	-	-	162,534
Total liabilities	52,598	2,035	-	415,209
FUND BALANCES				
Reserved for:				
Encumbrances	18,762	2,074,451	6,343	251,744
Inventories	-	-	-	-
Long-term notes receivable	-	-	-	-
Unreserved:				
Designated - emergency reserve	-	-	-	1,778,752
Undesignated (deficit)	157,315	11,196,568	3,554,500	9,082,503
Total fund balances	176,077	13,271,019	3,560,843	11,112,999
Total liabilities and fund balances	\$ 228,675	\$ 13,273,054	\$ 3,560,843	\$ 11,528,208

Fire Impact Fees	Silver Sands / Bethune Beach Municipal Service District	Gemini Springs Addition	Stormwater Utility	Volusia ECHO	Volusia Forever
\$ 1,259,947	\$ 2,269	\$ 106,809	\$ 3,073,178	\$ 14,308,106	\$ 11,399,910
-	-	-	-	-	-
-	4	-	-	80,556	43,687
-	-	-	-	-	-
-	-	-	571,701	-	-
-	-	-	55,000	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,259,947</u>	<u>\$ 2,273</u>	<u>\$ 106,809</u>	<u>\$ 3,699,879</u>	<u>\$ 14,388,662</u>	<u>\$ 11,443,597</u>
\$ 6,686	\$ 54	\$ -	\$ 43,333	\$ 731,636	\$ 35,560
-	-	-	-	199,564	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	5,264	-
-	-	-	-	-	-
-	4	-	-	80,556	43,687
<u>6,686</u>	<u>58</u>	<u>-</u>	<u>43,333</u>	<u>1,017,020</u>	<u>79,247</u>
40,314	-	-	297,309	7,629,474	15,909
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,212,947</u>	<u>2,215</u>	<u>106,809</u>	<u>3,359,237</u>	<u>5,742,168</u>	<u>11,348,441</u>
<u>1,253,261</u>	<u>2,215</u>	<u>106,809</u>	<u>3,656,546</u>	<u>13,371,642</u>	<u>11,364,350</u>
<u>\$ 1,259,947</u>	<u>\$ 2,273</u>	<u>\$ 106,809</u>	<u>\$ 3,699,879</u>	<u>\$ 14,388,662</u>	<u>\$ 11,443,597</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	\$ 614,323	\$ 937,690	\$ 3,821,731	\$ 381,380
Receivables:				
Accounts - net	-	-	-	-
Taxes	-	-	-	-
Notes	-	-	2,797,953	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventories	-	-	-	-
Deposits	-	-	-	-
Total assets	<u><u>\$ 614,323</u></u>	<u><u>\$ 937,690</u></u>	<u><u>\$ 6,619,684</u></u>	<u><u>\$ 381,380</u></u>
LIABILITIES				
Accounts payable	\$ 4,048	\$ -	\$ 92,864	\$ -
Contracts payable	-	-	-	-
Due to other funds	-	-	-	-
Due to component units	3,207	-	121	-
Due to other governments	-	-	-	-
Deposits	1,002	-	-	-
Deferred revenue	116,105	-	3,728,746	-
Total liabilities	<u><u>124,362</u></u>	<u><u>-</u></u>	<u><u>3,821,731</u></u>	<u><u>-</u></u>
FUND BALANCES				
Reserved for:				
Encumbrances	1,636	-	128,168	-
Inventories	-	-	-	-
Long-term notes receivable	-	-	2,797,953	-
Unreserved:				
Designated - emergency reserve	-	-	-	-
Undesignated (deficit)	488,325	937,690	(128,168)	381,380
Total fund balances	<u><u>489,961</u></u>	<u><u>937,690</u></u>	<u><u>2,797,953</u></u>	<u><u>381,380</u></u>
Total liabilities and fund balances	<u><u>\$ 614,323</u></u>	<u><u>\$ 937,690</u></u>	<u><u>\$ 6,619,684</u></u>	<u><u>\$ 381,380</u></u>

Corrections - Welfare Trust	Total Nonmajor Special Revenue Funds
\$ 1,197,101	\$ 123,304,134
86,538	884,258
-	899,434
-	2,797,953
-	1,724,818
-	8,562,086
-	1,911,192
-	72,787
<u>\$ 1,283,639</u>	<u>\$ 140,156,662</u>
\$ 17,045	\$ 3,068,744
-	684,743
-	2,683,033
-	7,892
-	422,507
59,503	200,877
-	4,915,097
<u>76,548</u>	<u>11,982,893</u>
-	14,153,163
-	1,911,192
-	2,797,953
-	3,568,269
<u>1,207,091</u>	<u>105,743,192</u>
<u>1,207,091</u>	<u>128,173,769</u>
<u>\$ 1,283,639</u>	<u>\$ 140,156,662</u>