

COUNTY OF VOLUSIA, FLORIDA
Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
September 30, 2010

	County Transportation Trust	Library	East Volusia Mosquito Control District	Resort Tax
ASSETS				
Equity in pooled cash and investments	\$ 30,268,821	\$ 9,939,617	\$ 7,303,903	\$ -
Receivables:				
Accounts - net	100	262	-	403,359
Taxes	-	95,350	25,533	-
Notes	-	-	-	-
Due from other funds	207,047	2,868	448,959	-
Due from other governments	5,367,500	-	52,165	-
Advances to other funds	-	-	495,901	-
Inventories	1,719,101	-	285,018	-
Deposits	-	-	-	-
Total assets	<u>\$ 37,562,569</u>	<u>\$ 10,038,097</u>	<u>\$ 8,611,479</u>	<u>\$ 403,359</u>
LIABILITIES				
Accounts and contracts payable	\$ 964,111	\$ 364,294	\$ 9,519	\$ -
Due to other funds	-	-	-	327,738
Due to component units	211	-	-	-
Due to other governments	1,338	480	5,796	-
Deposits	72,000	-	-	-
Advances from other funds	-	-	-	-
Deferred revenue	-	95,350	27,033	75,621
Total liabilities	<u>1,037,660</u>	<u>460,124</u>	<u>42,348</u>	<u>403,359</u>
FUND BALANCES				
Reserved for:				
Encumbrances	7,483,008	89,063	122,421	-
Inventories	1,719,101	-	285,018	-
Advances	-	-	495,901	-
Long-term notes receivable	-	-	-	-
Unreserved:				
Designated - emergency reserve	-	1,234,065	490,108	-
Undesignated (deficit)	27,322,800	8,254,845	7,175,683	-
Total fund balances	<u>36,524,909</u>	<u>9,577,973</u>	<u>8,569,131</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 37,562,569</u>	<u>\$ 10,038,097</u>	<u>\$ 8,611,479</u>	<u>\$ 403,359</u>

Sales Tax Trust	Convention Development Tax	Ponce Inlet Port Authority	E-911 Emergency Telephone System	Special Lighting Districts	Ocean Center
\$ -	\$ 1,951,485	\$ 7,519,176	\$ 4,287,617	\$ 84,019	\$ 1,635,647
-	37,051	-	-	67	165,997
-	327,738	10,289	-	-	-
-	-	-	-	-	-
-	-	-	-	-	327,738
2,349,897	-	-	393,781	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	88,208	-	-	-	-
<u>\$ 2,349,897</u>	<u>\$ 2,404,482</u>	<u>\$ 7,529,465</u>	<u>\$ 4,681,398</u>	<u>\$ 84,086</u>	<u>\$ 2,129,382</u>
\$ -	\$ 140,152	\$ 32,677	\$ 242,714	\$ 20,283	\$ 299,796
2,349,897	-	-	-	-	-
-	-	-	-	-	4,346
-	-	1,085	-	-	11,155
-	-	-	-	-	20,767
-	-	-	-	-	-
-	36,964	10,289	-	-	381,492
<u>2,349,897</u>	<u>177,116</u>	<u>44,051</u>	<u>242,714</u>	<u>20,283</u>	<u>717,556</u>
-	-	91,767	9,175	-	9,556
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	222,357	-	-	-
-	2,227,366	7,171,290	4,429,509	63,803	1,402,270
-	2,227,366	7,485,414	4,438,684	63,803	1,411,826
<u>\$ 2,349,897</u>	<u>\$ 2,404,482</u>	<u>\$ 7,529,465</u>	<u>\$ 4,681,398</u>	<u>\$ 84,086</u>	<u>\$ 2,129,382</u>

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	Manatee Conservation	Road Impact Fees	Park Impact Fees	Fire Services
ASSETS				
Equity in pooled cash and investments	\$ 124,676	\$ 11,574,028	\$ 3,606,709	\$ 13,700,464
Receivables:				
Accounts - net	-	-	-	-
Taxes	-	-	-	154,959
Notes	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Advances to other funds	-	-	-	-
Inventories	-	-	-	-
Deposits	-	-	-	-
Total assets	\$ 124,676	\$ 11,574,028	\$ 3,606,709	\$ 13,855,423
LIABILITIES				
Accounts and contracts payable	\$ -	\$ 457,585	\$ -	\$ 84,795
Due to other funds	-	-	-	-
Due to component units	-	-	-	58
Due to other governments	-	-	-	171,419
Deposits	-	-	-	-
Advances from other funds	-	-	-	-
Deferred revenue	-	-	-	154,959
Total liabilities	-	457,585	-	411,231
FUND BALANCES				
Reserved for:				
Encumbrances	-	411,650	10,036	110,873
Inventories	-	-	-	-
Advances	-	-	-	-
Long-term notes receivable	-	-	-	-
Unreserved:				
Designated - emergency reserve	-	-	-	2,594,144
Undesignated (deficit)	124,676	10,704,793	3,596,673	10,739,175
Total fund balances	124,676	11,116,443	3,606,709	13,444,192
Total liabilities and fund balances	\$ 124,676	\$ 11,574,028	\$ 3,606,709	\$ 13,855,423

Fire Impact Fees	Silver Sands / Bethune Beach Municipal Service District	Gemini Springs Addition	Stormwater Utility	Volusia ECHO	Volusia Forever
\$ 1,285,361	\$ 5,214	\$ 107,857	\$ 4,620,090	\$ 14,957,340	\$ 13,515,627
-	-	-	-	-	-
-	8	-	-	35,160	16,883
-	-	-	-	-	-
-	-	-	59,684	-	-
-	-	-	33,281	-	22,919
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,285,361</u>	<u>\$ 5,222</u>	<u>\$ 107,857</u>	<u>\$ 4,713,055</u>	<u>\$ 14,992,500</u>	<u>\$ 13,555,429</u>
\$ -	\$ 42	\$ -	\$ 74,463	\$ 177,104	\$ 3,998
-	-	-	60,051	-	-
-	-	-	-	-	171
-	-	-	-	139,406	-
-	-	-	-	-	-
-	-	-	495,901	-	-
-	8	-	-	35,160	16,883
-	50	-	630,415	351,670	21,052
15,775	-	-	70,011	9,192,788	29,749
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,269,586	5,172	107,857	4,012,629	5,448,042	13,504,628
1,285,361	5,172	107,857	4,082,640	14,640,830	13,534,377
<u>\$ 1,285,361</u>	<u>\$ 5,222</u>	<u>\$ 107,857</u>	<u>\$ 4,713,055</u>	<u>\$ 14,992,500</u>	<u>\$ 13,555,429</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	\$ 505,952	\$ 561,552	\$ 1,491,292	\$ 661,524
Receivables:				
Accounts - net	-	-	-	-
Taxes	-	-	-	-
Notes	-	-	2,983,827	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Advances to other funds	-	-	-	-
Inventories	-	-	-	-
Deposits	-	-	-	-
Total assets	\$ 505,952	\$ 561,552	\$ 4,475,119	\$ 661,524
LIABILITIES				
Accounts and contracts payable	\$ 2,657	\$ -	\$ 38,898	\$ -
Due to other funds	-	-	-	-
Due to component units	1,210	-	267	-
Due to other governments	20	-	-	-
Deposits	33,388	-	-	-
Advances from other funds	-	-	-	-
Deferred revenue	53,880	-	1,452,127	-
Total liabilities	91,155	-	1,491,292	-
FUND BALANCES				
Reserved for:				
Encumbrances	70,813	32,963	176,148	-
Inventories	-	-	-	-
Advances	-	-	-	-
Long-term notes receivable	-	-	2,983,827	-
Unreserved:				
Designated - emergency reserve	-	-	-	-
Undesignated (deficit)	343,984	528,589	(176,148)	661,524
Total fund balances	414,797	561,552	2,983,827	661,524
Total liabilities and fund balances	\$ 505,952	\$ 561,552	\$ 4,475,119	\$ 661,524

Corrections - Welfare Trust	Total Nonmajor Special Revenue Funds
\$ 1,377,420	\$ 131,085,391
-	606,836
-	665,920
-	2,983,827
-	1,046,296
-	8,219,543
-	495,901
-	2,004,119
-	88,208
<u>\$ 1,377,420</u>	<u>\$ 147,196,041</u>
\$ 33,295	\$ 2,946,383
-	2,737,686
-	6,263
-	330,699
728	126,883
-	495,901
-	2,339,766
<u>34,023</u>	<u>8,983,581</u>
6,225	17,932,021
-	2,004,119
-	495,901
-	2,983,827
-	4,540,674
<u>1,337,172</u>	<u>110,255,918</u>
<u>1,343,397</u>	<u>138,212,460</u>
<u>\$ 1,377,420</u>	<u>\$ 147,196,041</u>