

COUNTY OF VOLUSIA, FLORIDA
Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
September 30, 2011

	<u>Library</u>	<u>East Volusia Mosquito Control District</u>	<u>Resort Tax</u>
ASSETS			
Equity in pooled cash and investments	\$ 10,556,692	\$ 8,316,620	\$ -
Receivables:			
Accounts - net	-	16,176	396,109
Taxes	87,722	23,140	-
Notes	-	-	-
Due from other funds	-	61,411	-
Due from other governments	-	-	-
Advances to other funds	-	434,490	-
Inventories	-	316,967	-
Deposits	-	-	-
Total assets	<u>\$ 10,644,414</u>	<u>\$ 9,168,804</u>	<u>\$ 396,109</u>
LIABILITIES			
Accounts and contracts payable	\$ 148,088	\$ 56,489	\$ -
Due to other funds	-	-	320,488
Due to component units	-	-	-
Due to other governments	665	-	-
Deposits	-	-	-
Advances from other funds	-	-	-
Deferred revenue	81,391	23,322	75,621
Total liabilities	<u>230,144</u>	<u>79,811</u>	<u>396,109</u>
FUND BALANCES			
Non-spendable:			
Inventories	-	316,967	-
Advances	-	434,490	-
Deposits	-	-	-
Long-term notes receivable	-	-	-
Restricted for:			
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Human services	-	8,337,536	-
Culture/recreation	10,414,270	-	-
Other purposes	-	-	-
Total fund balances	<u>10,414,270</u>	<u>9,088,993</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 10,644,414</u>	<u>\$ 9,168,804</u>	<u>\$ 396,109</u>

Sales Tax Trust	Convention Development Tax	Ponce Inlet Port Authority	E-911 Emergency Telephone System	Special Lighting Districts	Ocean Center
\$ -	\$ 2,165,645	\$ 8,026,608	\$ 4,138,368	\$ 97,854	\$ 2,217,084
-	41,796	24,121	-	-	74,430
-	320,408	9,475	-	-	-
-	-	-	-	-	-
-	2,400	-	-	-	320,488
2,396,614	-	-	587,196	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	112,095	-	-	-	-
<u>\$ 2,396,614</u>	<u>\$ 2,642,344</u>	<u>\$ 8,060,204</u>	<u>\$ 4,725,564</u>	<u>\$ 97,854</u>	<u>\$ 2,612,002</u>
\$ -	\$ 385,781	\$ 6,472	\$ 188,501	\$ 28,625	\$ 247,802
2,396,614	-	-	-	-	-
-	-	-	-	-	2,528
-	-	-	-	-	5,262
-	-	-	-	-	-
-	-	-	-	-	-
-	28,625	8,937	-	-	406,241
<u>2,396,614</u>	<u>414,406</u>	<u>15,409</u>	<u>188,501</u>	<u>28,625</u>	<u>661,833</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	112,095	-	-	-	-
-	-	-	-	-	-
-	-	-	4,537,063	-	-
-	-	-	-	-	-
-	-	8,044,795	-	69,229	-
-	-	-	-	-	-
-	2,115,843	-	-	-	1,950,169
-	-	-	-	-	-
-	2,227,938	8,044,795	4,537,063	69,229	1,950,169
<u>\$ 2,396,614</u>	<u>\$ 2,642,344</u>	<u>\$ 8,060,204</u>	<u>\$ 4,725,564</u>	<u>\$ 97,854</u>	<u>\$ 2,612,002</u>

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	<u>Manatee Conservation</u>	<u>Road Impact Fees</u>	<u>Park Impact Fees</u>
ASSETS			
Equity in pooled cash and investments	\$ 84,232	\$ 9,684,338	\$ 3,588,126
Receivables:			
Accounts - net	-	-	-
Taxes	-	-	-
Notes	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	-
Advances to other funds	-	-	-
Inventories	-	-	-
Deposits	-	-	-
Total assets	<u>\$ 84,232</u>	<u>\$ 9,684,338</u>	<u>\$ 3,588,126</u>
LIABILITIES			
Accounts and contracts payable	\$ -	\$ 180,879	\$ 6,949
Due to other funds	-	-	-
Due to component units	-	-	-
Due to other governments	-	-	-
Deposits	-	-	-
Advances from other funds	-	-	-
Deferred revenue	-	-	-
Total liabilities	<u>-</u>	<u>180,879</u>	<u>6,949</u>
FUND BALANCES			
Non-spendable:			
Inventories	-	-	-
Advances	-	-	-
Deposits	-	-	-
Long-term notes receivable	-	-	-
Restricted for:			
Public safety	-	-	-
Physical environment	84,232	-	-
Transportation	-	9,503,459	-
Human services	-	-	-
Culture/recreation	-	-	3,581,177
Other purposes	-	-	-
Total fund balances	<u>84,232</u>	<u>9,503,459</u>	<u>3,581,177</u>
Total liabilities and fund balances	<u>\$ 84,232</u>	<u>\$ 9,684,338</u>	<u>\$ 3,588,126</u>

Fire Services	Fire Impact Fees	Silver Sands / Bethune Beach Municipal Service District	Gemini Springs Addition	Stormwater Utility	Volusia ECHO
\$ 12,741,281	\$ 921,376	\$ 3,504	\$ 98,554	\$ 5,421,617	\$ 15,932,274
-	-	-	-	-	-
160,749	-	15	-	-	31,633
-	-	-	-	-	-
10,340	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 12,912,370</u>	<u>\$ 921,376</u>	<u>\$ 3,519</u>	<u>\$ 98,554</u>	<u>\$ 5,421,617</u>	<u>\$ 15,963,907</u>
\$ 182,395	\$ -	\$ 57	\$ -	\$ 232,534	\$ 192,271
-	-	-	-	61,411	-
172	-	-	-	-	-
5,600	-	-	-	-	-
-	-	10	-	-	-
-	-	-	-	434,490	-
158,897	-	8	-	-	29,935
<u>347,064</u>	<u>-</u>	<u>75</u>	<u>-</u>	<u>728,435</u>	<u>222,206</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
12,565,306	921,376	-	-	-	-
-	-	-	-	-	-
-	-	3,444	-	4,693,182	-
-	-	-	-	-	-
-	-	-	98,554	-	15,741,701
-	-	-	-	-	-
<u>12,565,306</u>	<u>921,376</u>	<u>3,444</u>	<u>98,554</u>	<u>4,693,182</u>	<u>15,741,701</u>
<u>\$ 12,912,370</u>	<u>\$ 921,376</u>	<u>\$ 3,519</u>	<u>\$ 98,554</u>	<u>\$ 5,421,617</u>	<u>\$ 15,963,907</u>

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	Law/Beach Enforcement Trust	Federal Forfeiture Sharing	State Housing Incentive Program (S.H.I.P.)
ASSETS			
Equity in pooled cash and investments	\$ 527,342	\$ 2,058,385	\$ 918,534
Receivables:			
Accounts - net	-	-	-
Taxes	-	-	-
Notes	-	-	2,983,118
Due from other funds	-	-	-
Due from other governments	-	-	-
Advances to other funds	-	-	-
Inventories	-	-	-
Deposits	-	-	-
Total assets	<u>\$ 527,342</u>	<u>\$ 2,058,385</u>	<u>\$ 3,901,652</u>
LIABILITIES			
Accounts and contracts payable	\$ 8,202	\$ 10,533	\$ 14,210
Due to other funds	-	-	-
Due to component units	2,055	-	145
Due to other governments	-	-	-
Deposits	40,142	-	-
Advances from other funds	-	-	-
Deferred revenue	71,839	-	904,179
Total liabilities	<u>122,238</u>	<u>10,533</u>	<u>918,534</u>
FUND BALANCES			
Non-spendable:			
Inventories	-	-	-
Advances	-	-	-
Deposits	-	-	-
Long-term notes receivable	-	-	2,983,118
Restricted for:			
Public safety	405,104	2,047,852	-
Physical environment	-	-	-
Transportation	-	-	-
Human services	-	-	-
Culture/recreation	-	-	-
Other purposes	-	-	-
Total fund balances	<u>405,104</u>	<u>2,047,852</u>	<u>2,983,118</u>
Total liabilities and fund balances	<u>\$ 527,342</u>	<u>\$ 2,058,385</u>	<u>\$ 3,901,652</u>

Library Endowment	Corrections - Welfare Trust	Total Nonmajor Special Revenue Funds
\$ 749,333	\$ 1,510,388	\$ 89,758,155
-	-	552,632
-	-	633,142
-	-	2,983,118
-	-	384,299
-	-	2,994,150
-	-	434,490
-	-	316,967
-	1,884	113,979
<u>\$ 749,333</u>	<u>\$ 1,512,272</u>	<u>\$ 98,170,932</u>
\$ -	\$ 36,181	\$ 1,925,969
-	-	2,778,513
-	-	4,900
-	-	11,527
-	-	40,152
-	-	434,490
-	-	1,788,995
<u>-</u>	<u>36,181</u>	<u>6,984,546</u>
-	-	316,967
-	-	434,490
-	1,884	113,979
-	-	2,983,118
-	-	20,476,701
-	-	84,232
-	-	22,314,109
-	-	8,337,536
749,333	-	34,651,047
-	1,474,207	1,474,207
<u>749,333</u>	<u>1,476,091</u>	<u>91,186,386</u>
<u>\$ 749,333</u>	<u>\$ 1,512,272</u>	<u>\$ 98,170,932</u>