

COUNTY OF VOLUSIA, FLORIDA
Combining Balance Sheet
All Nonmajor Governmental Funds
September 30, 2006

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Funds	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
ASSETS				
Equity in pooled cash and investments	\$ 103,182,404	\$ 8,711,864	\$ 53,123,261	\$ 165,017,529
Receivables:				
Accounts - net	848,081	-	-	848,081
Taxes	574,027	-	-	574,027
Notes	1,938,489	-	-	1,938,489
Due from other funds	708,621	-	-	708,621
Due from other governments	8,716,544	-	-	8,716,544
Advances to other funds	2,801,802	-	-	2,801,802
Inventories	1,267,404	-	-	1,267,404
Deposits	114,148	-	-	114,148
Total assets	\$ 120,151,520	\$ 8,711,864	\$ 53,123,261	\$ 181,986,645
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 4,348,903	\$ -	\$ 647,170	\$ 4,996,073
Contracts payable	379,533	-	130,238	509,771
Due to other funds	3,718,531	-	2,000,000	5,718,531
Due to component units	3,905	-	-	3,905
Due to other governments	187,705	-	-	187,705
Bonds payable - current	-	4,025,000	-	4,025,000
Accrued interest payable	-	2,047,112	-	2,047,112
Deposits	30,173	-	-	30,173
Advances from other funds	2,801,802	-	-	2,801,802
Deferred revenue	8,998,269	-	-	8,998,269
Total liabilities	20,468,821	6,072,112	2,777,408	29,318,341
Fund Balances:				
Reserved for:				
Encumbrances	15,521,589	-	4,952,162	20,473,751
Inventories	1,267,404	-	-	1,267,404
Advances	2,801,802	-	-	2,801,802
Debt service - principal	-	1,710,905	-	1,710,905
Debt service - interest	-	928,847	-	928,847
Long-term notes receivable	1,938,489	-	-	1,938,489
Unreserved:				
Designated - reported in:				
Special revenue funds	3,081,758	-	-	3,081,758
Capital projects funds	-	-	45,393,691	45,393,691
Undesignated - reported in:				
Special revenue funds	75,071,657	-	-	75,071,657
Total fund balances	99,682,699	2,639,752	50,345,853	152,668,304
Total liabilities and fund balances	\$ 120,151,520	\$ 8,711,864	\$ 53,123,261	\$ 181,986,645