

**COUNTY OF VOLUSIA, FLORIDA**  
**Combining Balance Sheet**  
**All Nonmajor Governmental Funds**  
**September 30, 2007**

|  | <b>Total Nonmajor<br/>Special Revenue<br/>Funds</b> | <b>Total Nonmajor<br/>Debt Service<br/>Funds</b> | <b>Total Nonmajor<br/>Capital Project<br/>Funds</b> | <b>Total Nonmajor<br/>Governmental<br/>Funds</b> |
|--|---|--|---|--|
| <b>ASSETS</b>                              |   |  |   |  |
| Equity in pooled cash and investments      | \$ 106,107,043                                      | \$ 15,923,545                                    | \$ 72,669,223                                       | \$ 194,699,811                                   |
| Receivables:                               |   |  |   |  |
| Accounts - net                             | 75,708  | -  | -   | 75,708   |
| Taxes                                      | 954,628   | 5,009  | -   | 959,637  |
| Notes                                      | 1,854,280   | -  | -   | 1,854,280  |
| Due from other funds                       | 872,434   | -  | -   | 872,434  |
| Due from other governments                 | 8,551,342   | -  | -   | 8,551,342  |
| Advances to other funds                    | 3,442,275   | -  | -   | 3,442,275  |
| Inventories                                | 1,544,875   | -  | -   | 1,544,875  |
| Deposits                                   | 79,484  | -  | -   | 79,484   |
| <b>Total assets</b>                        | <b>\$ 123,482,069</b>                               | <b>\$ 15,928,554</b>                             | <b>\$ 72,669,223</b>                                | <b>\$ 212,079,846</b>                            |
| <b>LIABILITIES AND FUND BALANCES</b>       |   |  |   |  |
| Liabilities:                               |   |  |   |  |
| Accounts payable                           | \$ 3,988,171  | \$ -   | \$ 1,111,303  | \$ 5,099,474                                     |
| Contracts payable                          | 786,627   | -  | 216,723   | 1,003,350  |
| Due to other funds                         | 3,749,151   | -  | 40,000  | 3,789,151  |
| Due to component units                     | 4,701   | -  | -   | 4,701  |
| Due to other governments                   | 184,498   | -  | -   | 184,498  |
| Notes payable                              | -   | 131,474  | -   | 131,474  |
| Bonds payable - current                    | -   | 9,290,000  | -   | 9,290,000  |
| Accrued interest payable                   | -   | 3,799,834  | -   | 3,799,834  |
| Deposits                                   | 5,776   | -  | -   | 5,776  |
| Advances from other funds                  | 3,442,275   | -  | -   | 3,442,275  |
| Deferred revenue                           | 8,168,031   | 5,009  | -   | 8,173,040  |
| <b>Total liabilities</b>                   | <b>20,329,230</b>                                   | <b>13,226,317</b>                                | <b>1,368,026</b>                                    | <b>34,923,573</b>                                |
| Fund Balances:                             |   |  |   |  |
| Reserved for:                              |   |  |   |  |
| Encumbrances                               | 13,886,671  | -  | 27,148,456  | 41,035,127                                       |
| Inventories                                | 1,544,875   | -  | -   | 1,544,875  |
| Advances                                   | 3,442,275   | -  | -   | 3,442,275  |
| Debt service - principal                   | -   | 1,679,167  | -   | 1,679,167  |
| Debt service - interest                    | -   | 1,023,070  | -   | 1,023,070  |
| Long-term notes receivable                 | 1,854,280   | -  | -   | 1,854,280  |
| Unreserved:                                |   |  |   |  |
| Designated - reported in:                  |   |  |   |  |
| Special revenue funds                      | 3,239,013   | -  | -   | 3,239,013  |
| Capital projects funds                     | -   | -  | 48,859,425  | 48,859,425                                       |
| Undesignated (deficit) - reported in:      |   |  |   |  |
| Special revenue funds                      | 79,185,725  | -  | -   | 79,185,725                                       |
| Capital projects funds                     | -   | -  | (4,706,684)   | (4,706,684)                                      |
| <b>Total fund balances</b>                 | <b>103,152,839</b>                                  | <b>2,702,237</b>                                 | <b>71,301,197</b>                                   | <b>177,156,273</b>                               |
| <b>Total liabilities and fund balances</b> | <b>\$ 123,482,069</b>                               | <b>\$ 15,928,554</b>                             | <b>\$ 72,669,223</b>                                | <b>\$ 212,079,846</b>                            |