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

Taxes 954,628 5,009 - 959,831 Notes 1,854,280 - 1,854,280 Due from other funds 872,434 - 872,434 Due from other governments 8,551,342 - 3,851,342 Advances to other funds 1,544,875 - 3,442,274 Inventories 1,544,875 - 1,544,875 Deposits 79,484 - 72,669,223 \$212,079,846 **Total assets \$123,482,069 \$15,928,554 \$72,669,223 \$212,079,846 **LIABILITIES AND FUND BALANCES** Liabilities: **Accounts payable \$3,988,171 \$ - \$1,111,303 \$5,099,47-\$ Contracts payable 786,627 - 216,723 1,003,356 Due to other funds 3,749,151 - 40,000 3,789,15-\$ Due to component units 4,701 - 40,000 3,789,15-\$ Due to other governments 184,498 - 131,474 - 131,474-\$ Bonds payable - current - 9,290,000 - 9,290,000 Accrued interest payable - 3,442,275 - 3,799,834-\$ Bonds payable - current - 9,290,000 - 9,290,000 Accrued interest payable - 3,442,275 - 3,799,834-\$ Deposits 5,776 - 3,799,834 - 3,799,834-\$ Deposits 5,776 - 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 - 8,1739,004 Total liabilities 20,329,230 13,226,317 1,368,026 34,923,573 **Fund Balances:** Reserved for:** Encumbrances 13,886,671 - 27,148,456 41,035,121 Inventories 1,544,875 - 2,148,456 41,035,122 Inventories 1,544,875 - 3,442,275 Debt service - principal - 1,679,167 - 1,679,167 Debt service - principal - 1,679,167 - 1,679,167 Debt service - principal - 1,679,167 - 1,679,167 Debt service - principal - 1,854,280 Unreserved:** Designated - reported in:** Special revenue funds 3,239,013 - 48,859,425 48,859,425 Undesignated (deficit) - reported in: Special revenue funds - 3,239,013 - 48,859,425 48,859,425 Undesignated (deficit) - reported in: Special revenue funds 79,185,725 7,9185,725		Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Funds	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
Receivables: Accounts - net 75,708 - 75,700 Taxes 954,628 5,009 959,633 Notes 1,854,280 - 1,854,280 Due from other funds 872,434 - - 872,434 Due from other governments 8,551,342 - 3,442,275 - 3,442,275 - 3,442,275 - 1,544,875 - - 1,544,875 - - 79,484 - - - 79,484 - - - 79,484 - - - 79,484 - - - 79,484 - - - 79,484 - - - 79,484 - - - 79,484 - - - 79,484 - - - 79,484 - - - 72,669,223 \$ 212,079,844 - - 1,64,875 - \$ 216,723 \$ 212,079,844 - - 1,64,875 - \$ 216,723 \$ 1,003,359		•			
Taxes 954,628 5,009 - 959,831 Notes 1,854,280 - 1,854,280 Due from other funds 872,434 - 872,434 Due from other governments 8,551,342 - 3,851,342 Advances to other funds 1,544,875 - 3,442,274 Inventories 1,544,875 - 1,544,875 Deposits 79,484 - 72,669,223 \$212,079,846 **Total assets \$123,482,069 \$15,928,554 \$72,669,223 \$212,079,846 **LIABILITIES AND FUND BALANCES** Liabilities: **Accounts payable \$3,988,171 \$ - \$1,111,303 \$5,099,47-\$ Contracts payable 786,627 - 216,723 1,003,356 Due to other funds 3,749,151 - 40,000 3,789,15-\$ Due to component units 4,701 - 40,000 3,789,15-\$ Due to other governments 184,498 - 131,474 - 131,474-\$ Bonds payable - current - 9,290,000 - 9,290,000 Accrued interest payable - 3,442,275 - 3,799,834-\$ Bonds payable - current - 9,290,000 - 9,290,000 Accrued interest payable - 3,442,275 - 3,799,834-\$ Deposits 5,776 - 3,799,834 - 3,799,834-\$ Deposits 5,776 - 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 - 8,1739,004 Total liabilities 20,329,230 13,226,317 1,368,026 34,923,573 **Fund Balances:** Reserved for:** Encumbrances 13,886,671 - 27,148,456 41,035,121 Inventories 1,544,875 - 2,148,456 41,035,122 Inventories 1,544,875 - 3,442,275 Debt service - principal - 1,679,167 - 1,679,167 Debt service - principal - 1,679,167 - 1,679,167 Debt service - principal - 1,679,167 - 1,679,167 Debt service - principal - 1,854,280 Unreserved:** Designated - reported in:** Special revenue funds 3,239,013 - 48,859,425 48,859,425 Undesignated (deficit) - reported in: Special revenue funds - 3,239,013 - 48,859,425 48,859,425 Undesignated (deficit) - reported in: Special revenue funds 79,185,725 7,9185,725		\$ 106,107,043	\$ 15,923,545	\$ 72,669,223	\$ 194,699,811
Notes	Accounts - net	75,708	-	-	75,708
Due from other funds 872,434 - - 872,435 Due from other governments 8,551,342 - - 3,442,275 Inventories 1,544,875 - - 1,544,875 Deposits 79,484 - - 79,484 Total assets \$123,482,069 \$15,928,554 \$72,669,223 \$212,079,846 LIABILITIES AND FUND BALANCES Liabilities: Accounts payable \$3,988,171 - \$1,111,303 \$5,099,474 Contracts payable 786,627 - 216,723 1,003,356 Due to other funds 3,749,151 - 40,000 3,789,155 Due to other funds 3,749,151 - 40,000 3,789,155 Due to other governments 184,498 - - 184,498 Notes payable current - 9,290,000 - 9,290,000 Accrued interest payable - 3,799,834 - 3,799,834 Deposits 5,776 -	Taxes	954,628	5,009	-	959,637
Due from other governments	Notes	1,854,280	-	-	1,854,280
Advances to other funds 1,544,875 3,442,275 Inventories 1,544,875 1,544,875 Deposits 79,484 72,669,223 Total assets 123,482,069 15,928,554 Total assets 123,482,069 15,928,554 Total assets 123,482,069 Liabilities: Accounts payable \$ 3,988,171 Contracts payable 786,627 - 216,723 Due to other funds 3,749,151 - 40,000 3,789,155 Due to other funds 184,498 - 131,474 - 143,498 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 - 1 - 5,776 Advances from other funds 3,442,275 - 3,442,275 Deferred revenue 8,168,031 5,009 - 8,173,044 Total liabilities 20,329,230 13,226,317 1,368,026 34,923,573 Fund Balances: Reserved for: Encumbrances 13,886,671 - 27,148,456 41,035,122 Inventories 1,544,875 - - 3,442,275 Debt service - principal - 1,679,167 - 1,679,167 Debt service - principal - 1,679,167 - 1,679,167 Debt service - interest 1,854,280 - 1,023,070 - 1,023,070 Long-term notes receivable 1,854,280 - 1,023,070 - 1,023,070 Designated - reported in: Special revenue funds 3,239,013 - - 4,859,425 48,859,425 Unreserved: Designated (deficit) - reported in: Special revenue funds 79,185,725 - - 4,8659,425 48,859,425	Due from other funds	872,434	-	-	872,434
Inventories 1,544,875 - - 1,544,875 79,484 - 79,484 79,484 - 79,484 79,485 79,484 79,485 75,525 79,485 7	Due from other governments	8,551,342	-	-	8,551,342
Deposits 79,484	Advances to other funds	3,442,275	-	-	3,442,275
Total assets	Inventories	1,544,875	-	-	1,544,875
Liabilities: Accounts payable \$ 3,988,171 \$ - \$ 1,111,303 \$ 5,099,474 Contracts payable 786,627 - 216,723 1,003,356 Due to other funds 3,749,151 - 40,000 3,789,157 Due to component units 4,701 4,707 Due to other governments 184,498 131,474 - 131,474 Notes payable 131,474 131,474 - 9,290,000 Accrued interest payable 3,799,834 9,290,000 Accrued interest payable 3,799,834 3,799,834 Deposits 5,776 3,442,275 Deferred revenue 8,168,031 5,009 - 8,173,044 Total liabilities 20,329,230 13,226,317 1,368,026 34,923,573 Fund Balances: Reserved for: Encumbrances 1,544,875 27,148,456 41,035,127 Inventories 1,544,875 27,148,456 41,035,127 Debt service - principal - 1,679,167 - 1,679,167 - 1,679,167 Debt service - interest - 1,023,070 - 1,023,070 - 1,023,070 <	Deposits	79,484	<u> </u>		79,484
Liabilities:	Total assets	\$ 123,482,069	\$ 15,928,554	\$ 72,669,223	\$ 212,079,846
Accounts payable \$ 3,988,171 \$ - \$ 1,111,303 \$ 5,099,474 Contracts payable 786,627 - 216,723 1,003,355 Due to other funds 3,749,151 - 40,000 3,789,155 Due to component units 4,701 - 40,000 3,789,155 Due to other governments 184,498 184,498 Notes payable - current - 9,290,000 - 9,290,000 Accrued interest payable - 3,799,834 - 3,799,834 Deposits 5,776 - 3,799,834 - 3,799,834 Deposits 5,776 3,799,834 - 3,799,834 Deferred revenue 8,168,031 5,009 - 8,173,046 Total liabilities 20,329,230 13,226,317 1,368,026 34,923,575 Deferred revenue 8,168,031 5,009 - 8,173,046 Total liabilities 20,329,230 13,226,317 1,368,026 34,923,575 Debt service - principal - 1,649,165 Debt service - principal - 1,679,167 - 1,679,167 Debt service - principal - 1,679,167 - 1,679,167 Debt service - interest - 1,854,280 - 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 - 48,859,425 48,859,425 Undesignated (deficit) - reported in: Special revenue funds 79,185,725 79,185,725					
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 4,700 Due to other governments 184,498 184,498 Notes payable		\$ 3 988 171	\$ -	\$ 1 111 303	\$ 5,099,474
Due to other funds 3,749,151 - 40,000 3,789,15 Due to component units 4,701 - - 4,70 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 - 8,173,046 Total liabilities 20,329,230 13,226,317 1,368,026 34,923,57 Fund Balances: Reserved for: Encumbrances 13,886,671 - 27,148,456 41,035,12 Inventories 1,544,875 - - 1,544,875 Advances 3,442,275 - - 1,679,167 Debt service - princ			Ψ -		
Due to component units 4,701 - - 4,70 Due to other governments 184,498 - - 184,494 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 Total liabilities 20,329,230 13,226,317 1,368,026 34,923,573 Fund Balances: Reserved for: - 27,148,456 41,035,121 Inventories 1,544,875 - - 1,544,875 Advances 3,442,275 - - 1,544,875 Abuser - 1,679,167 - 1,679,167 Debt service - principal - 1,679,167 - 1,023,070		,	_	•	
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 - - 5,777 Advances from other funds 3,442,275 - - 3,442,275 Deferred revenue 8,168,031 5,009 - 8,173,040 Total liabilities 20,329,230 13,226,317 1,368,026 34,923,573 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 - 1,854,280 Unreserved:		, ,	_	-	
Notes payable	•	•	_	_	,
Bonds payable - current		-	131,474	_	•
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 - 8,173,046 Total liabilities 20,329,230 13,226,317 1,368,026 34,923,573 Fund Balances: Reserved for: Encumbrances 13,886,671 - 27,148,456 41,035,123 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 Undesignated (deficit) - reported in: Special revenue funds 79,185,725 79,185,725	• •	_	•	_	•
Deposits	• •	_	' '	_	
Advances from other funds 3,442,275 3,442,275 Deferred revenue 8,168,031 5,009 - 8,173,040 Total liabilities 20,329,230 13,226,317 1,368,026 34,923,573 Fund Balances: Reserved for: Encumbrances 13,886,671 - 27,148,456 41,035,122 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 Long-term notes receivable 1,854,280 1,023,070 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		5.776	-	_	5,776
Deferred revenue 8,168,031 5,009 - 8,173,040 Total liabilities 20,329,230 13,226,317 1,368,026 34,923,573 Fund Balances: Reserved for: Encumbrances 13,886,671 - 27,148,456 41,035,123 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: - - 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		•	_	_	·
Total liabilities 20,329,230 13,226,317 1,368,026 34,923,573 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		· ·	5.009	_	
Reserved for: Encumbrances				1,368,026	34,923,573
Encumbrances 13,886,671 - 27,148,456 41,035,121 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					
Inventories					
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 Undesignated (deficit) - reported in: Special revenue funds 79,185,725 - 79,185,725			-	27,148,456	
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: - - - 3,239,013 - - - 3,239,013 - - - 48,859,425 48,859,425 48,859,425 48,859,425 Undesignated (deficit) - reported in: - - 79,185,725 - - 79,185,725 - - 79,185,725		· ·	-	-	
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 Undesignated (deficit) - reported in: Special revenue funds 79,185,725 79,185,725		3,442,275		-	
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 Undesignated (deficit) - reported in: Special revenue funds 79,185,725 - 79,185,725	• •	-	• •	-	
Unreserved: Designated - reported in: Special revenue funds		-	1,023,070	-	
Designated - reported in: Special revenue funds Capital projects funds Undesignated (deficit) - reported in: Special revenue funds 79,185,725 - 3,239,013 - 48,859,425 48,859,425 79,185,725 - 79,185,725	•	1,854,280	-	-	1,854,280
Special revenue funds 3,239,013 - - 3,239,013 Capital projects funds - - 48,859,425 48,859,425 Undesignated (deficit) - reported in: - - 79,185,725 - - 79,185,725					
Capital projects funds - - 48,859,425 48,859,425 Undesignated (deficit) - reported in: Special revenue funds 79,185,725 - - 79,185,725		3.239.013	_	-	3,239,013
Undesignated (deficit) - reported in: Special revenue funds 79,185,725 - 79,185,725		-,,	-	48,859,425	48,859,425
Special revenue funds 79,185,725 - 79,185,725				.5,555, 120	.0,000, 120
		79,185,725	-	-	79,185,725
Capital projects funds (4.706.684) (4.706.684)	Capital projects funds	-,	-	(4,706,684)	(4,706,684)
		103,152,839	2,702,237		177,156,273
	Total liabilities and fund balances				