

COUNTY OF VOLUSIA, FLORIDA
Combining Balance Sheet
All Nonmajor Governmental Funds
September 30, 2008

	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	\$ 117,291,237	\$ 9,283,997	\$ 80,875,571	\$ 207,450,805
Receivables:				
Accounts - net	399,953	-	-	399,953
Taxes	1,013,626	20,510	-	1,034,136
Notes	2,103,169	-	-	2,103,169
Due from other funds	1,200,589	-	-	1,200,589
Due from other governments	9,027,680	-	-	9,027,680
Inventories	1,593,398	-	-	1,593,398
Deposits	205,597	-	-	205,597
Total assets	\$ 132,835,249	\$ 9,304,507	\$ 80,875,571	\$ 223,015,327
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 5,637,817	\$ -	\$ 4,367,578	\$ 10,005,395
Contracts payable	1,531,783	-	3,470,415	5,002,198
Due to other funds	3,283,243	-	-	3,283,243
Due to component units	2,324	-	-	2,324
Due to other governments	203,112	-	7,642	210,754
Bonds payable - current	-	4,500,000	-	4,500,000
Accrued interest payable	-	1,912,337	-	1,912,337
Deposits	129,082	-	-	129,082
Advances from other funds	2,915,658	-	-	2,915,658
Deferred revenue	4,249,462	20,510	-	4,269,972
Total liabilities	17,952,481	6,432,847	7,845,635	32,230,963
Fund Balances:				
Reserved for:				
Encumbrances	14,371,406	-	30,978,999	45,350,405
Inventories	1,593,398	-	-	1,593,398
Debt service - principal	-	1,725,000	-	1,725,000
Debt service - interest	-	1,146,660	-	1,146,660
Long-term notes receivable	2,103,169	-	-	2,103,169
Unreserved:				
Designated - reported in:				
Special revenue funds	3,280,112	-	-	3,280,112
Capital projects funds	-	-	57,342,052	57,342,052
Undesignated (deficit) - reported in:				
Special revenue funds	93,534,683	-	-	93,534,683
Capital projects funds	-	-	(15,291,115)	(15,291,115)
Total fund balances	114,882,768	2,871,660	73,029,936	190,784,364
Total liabilities and fund balances	\$ 132,835,249	\$ 9,304,507	\$ 80,875,571	\$ 223,015,327