

COUNTY OF VOLUSIA, FLORIDA
Combining Balance Sheet
Nonmajor Governmental Funds - Debt Service Funds
September 30, 2009

	Limited Tax General Obligation Bonds	Subordinate Lien Sales Tax Revenue Bonds	Gas Tax Revenue Bonds
ASSETS			
Equity in pooled cash and investments	\$ 3,089,745	\$ 8,170,777	\$ 3,720,074
Receivables:			
Taxes	37,467	-	-
Total assets	<u><u>\$ 3,127,212</u></u>	<u><u>\$ 8,170,777</u></u>	<u><u>\$ 3,720,074</u></u>
LIABILITIES			
Accounts payable	\$ -	\$ 42,974	\$ -
Bonds payable - current	2,085,000	4,625,000	2,550,000
Accrued interest payable	672,831	1,346,815	1,170,074
Deferred revenue	37,467	-	-
Total liabilities	<u><u>2,795,298</u></u>	<u><u>6,014,789</u></u>	<u><u>3,720,074</u></u>
FUND BALANCES			
Reserved for:			
Debt service - principal	-	2,155,988	-
Debt service - interest	331,914	-	-
Total fund balances	<u><u>331,914</u></u>	<u><u>2,155,988</u></u>	<u><u>-</u></u>
Total liabilities and fund balances	<u><u>\$ 3,127,212</u></u>	<u><u>\$ 8,170,777</u></u>	<u><u>\$ 3,720,074</u></u>

Tourist Development Tax Refunding Revenue Bonds	Capital Improvement Revenue and Refunding Bonds	Total Nonmajor Debt Service Funds
\$ 2,643,633	\$ 14,621	\$ 17,638,850
-	-	37,467
<u>\$ 2,643,633</u>	<u>\$ 14,621</u>	<u>\$ 17,676,317</u>
\$ -	\$ -	\$ 42,974
-	-	9,260,000
-	14,621	3,204,341
-	-	37,467
<u>-</u>	<u>14,621</u>	<u>12,544,782</u>
1,770,833	-	3,926,821
872,800	-	1,204,714
<u>2,643,633</u>	<u>-</u>	<u>5,131,535</u>
<u>\$ 2,643,633</u>	<u>\$ 14,621</u>	<u>\$ 17,676,317</u>