

COUNTY OF VOLUSIA, FLORIDA
Combining Balance Sheet
All Nonmajor Governmental Funds
September 30, 2009

	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	\$ 123,304,134	\$ 17,638,850	\$ 98,129,144	\$ 239,072,128
Receivables:				
Accounts - net	884,258	-	-	884,258
Taxes	899,434	37,467	-	936,901
Notes	2,797,953	-	-	2,797,953
Due from other funds	1,724,818	-	-	1,724,818
Due from other governments	8,562,086	-	396,463	8,958,549
Inventories	1,911,192	-	-	1,911,192
Deposits	72,787	-	-	72,787
Total assets	\$ 140,156,662	\$ 17,676,317	\$ 98,525,607	\$ 256,358,586
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 3,068,744	\$ 42,974	\$ 901,647	\$ 4,013,365
Contracts payable	684,743	-	1,486,412	2,171,155
Due to other funds	2,683,033	-	-	2,683,033
Due to component units	7,892	-	49,000	56,892
Due to other governments	422,507	-	-	422,507
Bonds payable - current	-	9,260,000	-	9,260,000
Accrued interest payable	-	3,204,341	-	3,204,341
Deposits	200,877	-	-	200,877
Deferred revenue	4,915,097	37,467	-	4,952,564
Total liabilities	11,982,893	12,544,782	2,437,059	26,964,734
Fund Balances:				
Reserved for:				
Encumbrances	14,153,163	-	13,284,956	27,438,119
Inventories	1,911,192	-	-	1,911,192
Debt service - principal	-	3,926,821	-	3,926,821
Debt service - interest	-	1,204,714	-	1,204,714
Long-term notes receivable	2,797,953	-	-	2,797,953
Unreserved:				
Designated - reported in:				
Special revenue funds	3,568,269	-	-	3,568,269
Capital projects funds	-	-	82,803,592	82,803,592
Undesignated (deficit) - reported in:				
Special revenue funds	105,743,192	-	-	105,743,192
Total fund balances	128,173,769	5,131,535	96,088,548	229,393,852
Total liabilities and fund balances	\$ 140,156,662	\$ 17,676,317	\$ 98,525,607	\$ 256,358,586