

**COUNTY OF VOLUSIA, FLORIDA**  
**Combining Balance Sheet**  
**All Nonmajor Governmental Funds**  
**September 30, 2010**

	<b>Total Nonmajor Special Revenue Funds</b>	<b>Total Nonmajor Debt Service Funds</b>	<b>Total Nonmajor Capital Project Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 131,085,391	\$ 15,707,698	\$ 95,557,901	\$ 242,350,990
Receivables:				
Accounts - net	606,836	-	-	606,836
Taxes	665,920	18,383	-	684,303
Notes	2,983,827	-	-	2,983,827
Due from other funds	1,046,296	-	-	1,046,296
Due from other governments	8,219,543	-	-	8,219,543
Advances to other funds	495,901	-	-	495,901
Inventories	2,004,119	-	-	2,004,119
Deposits	88,208	-	-	88,208
<b>Total assets</b>	<b>\$ 147,196,041</b>	<b>\$ 15,726,081</b>	<b>\$ 95,557,901</b>	<b>\$ 258,480,023</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts and contracts payable	\$ 2,946,383	\$ -	\$ 853,860	\$ 3,800,243
Due to other funds	2,737,686	-	-	2,737,686
Due to component units	6,263	-	-	6,263
Due to other governments	330,699	-	-	330,699
Bonds payable - current	-	8,618,000	-	8,618,000
Accrued interest payable	-	3,002,378	-	3,002,378
Deposits	126,883	-	-	126,883
Advances from other funds	495,901	-	-	495,901
Deferred revenue	2,339,766	18,383	-	2,358,149
<b>Total liabilities</b>	<b>8,983,581</b>	<b>11,638,761</b>	<b>853,860</b>	<b>21,476,202</b>
Fund Balances:				
Reserved for:				
Encumbrances	17,932,021	-	5,978,783	23,910,804
Inventories	2,004,119	-	-	2,004,119
Advances	495,901	-	-	495,901
Debt service - principal	-	2,852,624	-	2,852,624
Debt service - interest	-	1,234,696	-	1,234,696
Long-term notes receivable	2,983,827	-	-	2,983,827
Unreserved:				
Designated - reported in:				
Special revenue funds	4,540,674	-	-	4,540,674
Capital projects funds	-	-	88,725,258	88,725,258
Undesignated (deficit) - reported in:				
Special revenue funds	110,255,918	-	-	110,255,918
<b>Total fund balances</b>	<b>138,212,460</b>	<b>4,087,320</b>	<b>94,704,041</b>	<b>237,003,821</b>
<b>Total liabilities and fund balances</b>	<b>\$ 147,196,041</b>	<b>\$ 15,726,081</b>	<b>\$ 95,557,901</b>	<b>\$ 258,480,023</b>