

**COUNTY OF VOLUSIA, FLORIDA**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Capital Projects Funds**  
**September 30, 2011**

	<b>Ocean Center Expansion</b>	<b>Bond Funded Road Program</b>	<b>Beach</b>
<b>ASSETS</b>			
Equity in pooled cash and investments	\$ 136,043	\$ 26,674,584	\$ 3,848,976
<b>Total assets</b>	<b>\$ 136,043</b>	<b>\$ 26,674,584</b>	<b>\$ 3,848,976</b>
<b>LIABILITIES</b>			
Accounts and contracts payable	\$ -	\$ 108,818	\$ 104,208
Due to component units	-	170	-
<b>Total liabilities</b>	<b>-</b>	<b>108,988</b>	<b>104,208</b>
<b>FUND BALANCES</b>			
Restricted for:			
Transportation	-	26,565,596	-
Culture/recreation	128,506	-	-
Assigned to:			
Capital projects	7,537	-	3,744,768
<b>Total fund balances</b>	<b>136,043</b>	<b>26,565,596</b>	<b>3,744,768</b>
<b>Total liabilities and fund balances</b>	<b>\$ 136,043</b>	<b>\$ 26,674,584</b>	<b>\$ 3,848,976</b>

<u>Trails</u>	<u>Information Technology</u>	<u>Library Construction</u>	<u>Capital Improvement Projects</u>	<u>Branch Jail Expansion</u>	<u>Parks</u>
\$ 8,031,088	\$ 5,564,904	\$ 2,163,919	\$ 20,375,274	\$ 10,540,195	\$ 2,011,003
<u>\$ 8,031,088</u>	<u>\$ 5,564,904</u>	<u>\$ 2,163,919</u>	<u>\$ 20,375,274</u>	<u>\$ 10,540,195</u>	<u>\$ 2,011,003</u>
\$ 221,084	\$ 74,521	\$ -	\$ 88,492	\$ -	\$ -
-	-	-	-	-	-
<u>221,084</u>	<u>74,521</u>	<u>-</u>	<u>88,492</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
6,382,163	-	1,406,800	-	-	553,017
1,427,841	5,490,383	757,119	20,286,782	10,540,195	1,457,986
<u>7,810,004</u>	<u>5,490,383</u>	<u>2,163,919</u>	<u>20,286,782</u>	<u>10,540,195</u>	<u>2,011,003</u>
<u>\$ 8,031,088</u>	<u>\$ 5,564,904</u>	<u>\$ 2,163,919</u>	<u>\$ 20,375,274</u>	<u>\$ 10,540,195</u>	<u>\$ 2,011,003</u>

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**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Capital Projects Funds**  
**September 30, 2011**

	<u>Other</u>	<u>Total Nonmajor Capital Projects Funds</u>
<b>ASSETS</b>		
Equity in pooled cash and investments	\$ 4,098,283	\$ 83,444,269
<b>Total assets</b>	<u>\$ 4,098,283</u>	<u>\$ 83,444,269</u>
<b>LIABILITIES</b>		
Accounts and contracts payable	\$ -	\$ 597,123
Due to component units	-	170
<b>Total liabilities</b>	<u>-</u>	<u>597,293</u>
<b>FUND BALANCES</b>		
Restricted for:		
Transportation	-	26,565,596
Culture/recreation	-	8,470,486
Assigned to:		
Capital projects	4,098,283	47,810,894
<b>Total fund balances</b>	<u>4,098,283</u>	<u>82,846,976</u>
<b>Total liabilities and fund balances</b>	<u>\$ 4,098,283</u>	<u>\$ 83,444,269</u>