

**COUNTY OF VOLUSIA, FLORIDA**  
**Combining Balance Sheet**  
**All Nonmajor Governmental Funds**  
**September 30, 2011**

	<u>Total Nonmajor Special Revenue Funds</u>	<u>Total Nonmajor Debt Service Funds</u>	<u>Total Nonmajor Capital Project Funds</u>	<u>Total Nonmajor Governmental Funds</u>
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 89,758,155	\$ 18,293,774	\$ 83,444,269	\$ 191,496,198
Receivables:				
Accounts - net	552,632	-	-	552,632
Taxes	633,142	18,067	-	651,209
Notes	2,983,118	-	-	2,983,118
Due from other funds	384,299	-	-	384,299
Due from other governments	2,994,150	-	-	2,994,150
Advances to other funds	434,490	-	-	434,490
Inventories	316,967	-	-	316,967
Deposits	113,979	-	-	113,979
<b>Total assets</b>	<u><u>\$ 98,170,932</u></u>	<u><u>\$ 18,311,841</u></u>	<u><u>\$ 83,444,269</u></u>	<u><u>\$ 199,927,042</u></u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts and contracts payable	\$ 1,925,969	\$ -	\$ 597,123	\$ 2,523,092
Due to other funds	2,778,513	-	-	2,778,513
Due to component units	4,900	-	170	5,070
Due to other governments	11,527	-	-	11,527
Bonds payable - current	-	10,587,000	-	10,587,000
Notes payable - current	-	1,164,150	-	1,164,150
Accrued interest payable	-	2,892,775	-	2,892,775
Deposits	40,152	-	-	40,152
Advances from other funds	434,490	-	-	434,490
Deferred revenue	1,788,995	17,275	-	1,806,270
<b>Total liabilities</b>	<u><u>6,984,546</u></u>	<u><u>14,661,200</u></u>	<u><u>597,293</u></u>	<u><u>22,243,039</u></u>
Fund Balances:				
Non-spendable:				
Inventories	316,967	-	-	316,967
Advances	434,490	-	-	434,490
Deposits	113,979	-	-	113,979
Long-term notes receivable	2,983,118	-	-	2,983,118
Restricted for:				
Public safety	20,476,701	-	-	20,476,701
Physical environment	84,232	-	-	84,232
Transportation	22,314,109	-	26,565,596	48,879,705
Human services	8,337,536	-	-	8,337,536
Culture/recreation	34,651,047	-	8,470,486	43,121,533
Debt service	-	3,650,641	-	3,650,641
Other purposes	1,474,207	-	-	1,474,207
Assigned to:				
Capital projects	-	-	47,810,894	47,810,894
<b>Total fund balances</b>	<u><u>91,186,386</u></u>	<u><u>3,650,641</u></u>	<u><u>82,846,976</u></u>	<u><u>177,684,003</u></u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 98,170,932</u></u>	<u><u>\$ 18,311,841</u></u>	<u><u>\$ 83,444,269</u></u>	<u><u>\$ 199,927,042</u></u>