

**SCHEDULE 3  
COUNTY OF VOLUSIA, FLORIDA  
FUND BALANCES - GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS**

	<u>Fiscal Year</u> <u>2011 (1)</u>	<u>Fiscal Year</u> <u>2010</u>	<u>Fiscal Year</u> <u>2009</u>	<u>Fiscal Year</u> <u>2008</u>
<b>General fund</b>				
Reserved for:				
Encumbrances	\$ -	\$ 5,009,663	\$ 5,322,416	\$ 3,762,983
Inventories	-	106,316	83,450	121,468
Advances	-	1,134,134	1,198,516	3,512,969
Employee receivables	-	92,478	115,536	137,106
Other long-term receivables	-	-	-	-
Unreserved:				
Designated	-	15,616,023	13,962,248	13,426,802
Undesignated	-	49,637,557	51,373,789	37,053,712
Non-spendable	12,172,178	-	-	-
Restricted	789,387	-	-	-
Assigned	45,602,938	-	-	-
Unassigned	5,867,773	-	-	-
<b>Total general fund</b>	<u>\$ 64,432,276</u>	<u>\$ 71,596,171</u>	<u>\$ 72,055,955</u>	<u>\$ 58,015,040</u>
<b>Other governmental funds</b>				
Reserved for:				
Encumbrances	\$ -	\$ 28,223,449	\$ 32,963,796	\$ 64,002,753
Inventories	-	2,004,119	1,911,192	1,593,398
Advances	-	495,901	-	-
Debt service - principal	-	2,852,624	3,926,821	1,725,000
Debt service - interest	-	1,234,696	1,204,714	1,146,660
Long-term notes receivable	-	4,269,466	4,122,710	3,425,300
Unreserved:				
Designated:				
Special revenue funds	-	6,392,592	7,608,259	6,581,754
Capital projects funds	-	88,725,258	82,803,592	89,659,326
Undesignated (deficit):				
Special revenue funds	-	111,749,457	103,692,553	83,061,019
Debt service funds	-	-	-	-
Capital projects funds	-	-	-	(15,291,115)
Non-spendable	6,877,361	-	-	-
Restricted	165,846,140	-	-	-
Assigned	48,961,941	-	-	-
Unassigned	(4,980,480)	-	-	-
<b>Total other governmental funds</b>	<u>\$ 216,704,962</u>	<u>\$ 245,947,562</u>	<u>\$ 238,233,637</u>	<u>\$ 235,904,095</u>

Note: This schedule reports financial information using the modified accrual basis of accounting

(1) The County adopted GASB 54 beginning with fiscal year 2011 and has elected to display this change prospectively. Additional information can be found in Note 1 of the financial statements.

Source: County of Volusia, Financial and Administrative Services

<b>Fiscal Year 2007</b>	<b>Fiscal Year 2006</b>	<b>Fiscal Year 2005</b>	<b>Fiscal Year 2004</b>	<b>Fiscal Year 2003</b>	<b>Fiscal Year 2002</b>
\$ 6,097,487	\$ 4,792,350	\$ 4,020,081	\$ 3,599,006	\$ 2,400,726	\$ 3,086,934
145,713	92,254	90,223	73,368	110,789	14,045
-	-	-	-	-	-
182,418	230,092	273,294	272,837	300,849	304,772
597,311	608,894	-	-	-	-
10,993,361	11,119,343	10,093,966	4,350,087	5,726,419	-
38,324,402	46,515,310	34,577,616	33,037,056	23,865,692	24,835,438
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>\$ 56,340,692</b>	<b>\$ 63,358,243</b>	<b>\$ 49,055,180</b>	<b>\$ 41,332,354</b>	<b>\$ 32,404,475</b>	<b>\$ 28,241,189</b>
\$ 89,243,320	\$ 40,903,523	\$ 35,082,889	\$ 26,996,704	\$ 11,981,486	\$ 14,640,358
1,544,875	1,267,404	1,178,082	1,101,292	1,159,156	1,215,013
3,442,275	2,801,802	1,996,748	1,055,627	-	-
1,679,167	1,710,905	1,757,426	1,857,744	10,067,480	10,973,156
1,023,070	928,847	946,540	220,902	2,445,373	2,942,455
3,215,663	3,316,335	2,692,278	2,150,883	2,253,204	-
7,047,406	4,001,599	3,538,877	2,148,657	1,937,010	-
85,068,455	144,911,232	123,294,993	62,962,111	8,297,969	-
84,994,397	80,080,441	73,273,103	60,719,300	58,949,396	50,909,762
-	-	-	-	258,437	-
(5,135,584)	-	-	-	-	9,239,036
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>\$ 272,123,044</b>	<b>\$ 279,922,088</b>	<b>\$ 243,760,936</b>	<b>\$ 159,213,220</b>	<b>\$ 97,349,511</b>	<b>\$ 89,919,780</b>