

Nonmajor Governmental Funds

SPECIAL REVENUE FUNDS

Special Revenue Funds account for revenues from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions or activities of government.

County Transportation Trust

The County Transportation Trust Fund accounts for the fiscal activity relating to County road and bridge maintenance and construction.

Library

The Library Fund accounts for the fiscal activity relating to the County Library System.

East Volusia Mosquito Control District

The East Volusia Mosquito Control District Fund accounts for the fiscal activity relating to a program in the eastern section of the County for the control of pestiferous mosquitoes and other arthropods which can affect the public health.

Resort Tax

The Resort Tax Fund accounts for the fiscal activity relating to the tax on short-term room rentals to fund debt service, operation, and maintenance of the Ocean Center.

Sales Tax Trust

The Sales Tax Trust Fund accounts for the fiscal activity related to the County's portion of the one-half cent state sales tax collected in the County.

Convention Development Tax

The Convention Development Tax Fund accounts for the fiscal activity relating to the tax on short-term room rentals used to promote and advertise in specific geographic areas of the County.

Ponce Inlet Port Authority

The Ponce Inlet Port Authority Fund accounts for the fiscal activity relating to the operations of the recreational waterfront properties on the eastside of the County.

E-911 Emergency Telephone System

The E-911 Emergency Telephone System Fund accounts for the fiscal activity relating to the imposition, collection, and use of the E-911 emergency telephone system fees.

Special Lighting Districts

The Special Lighting Districts Fund accounts for the fiscal activity relating to providing street lighting services within the districts.

Ocean Center

The Ocean Center Fund accounts for the fiscal activity relating to the administration and operation of the County's civic center.

Court Improvement

The Court Improvement Fund accounts for the fiscal activity relating to the additional court costs assessed for the improvement of court facilities as authorized by Florida Statute 939.18.

Criminal Justice Reimbursement

The Criminal Justice Reimbursement Fund accounts for the fiscal activity relating to the receipt and allocation of additional court costs imposed by Florida Statute 27.3455 for specified judicial expenditures.

Road Impact Fees

The Road Impact Fees Fund accounts for the fiscal activity relating to the County's road impact fees that support growth-related road needs.

Park Impact Fees

The Park Impact Fees Fund accounts for the fiscal activity relating to the County's park impact fees that support growth-related parks and improvements.

Fire Services

The Fire Services Fund accounts for the fiscal activity relating to providing fire and rescue services in the unincorporated areas of the County, the Town of Pierson, and the Cities of Lake Helen and Oak Hill.

Fire Impact Fees

The Fire Impact Fees Fund accounts for the fiscal activity relating to the County's fire impact fees that support growth-related fire protection and rescue equipment.

Silver Sands/Bethune Beach Municipal Service District

The Silver Sands/Bethune Beach Municipal Service District Fund accounts for the fiscal activity relating to providing arterial lighting services within this area.

Gemini Springs Addition

The Gemini Springs Addition Fund accounts for funds received to provide security and maintenance assistance for the Gemini Springs/Lake Monroe Park trail.

Stormwater Utility

The Stormwater Utility Fund accounts for the fiscal activity relating to fees collected that support storm water control, conservation, and aquifer recharge for all developed property in the unincorporated areas of the County.

Volusia ECHO

The Volusia ECHO Fund accounts for the fiscal activity relating to Environmental, Cultural, Historic, and Outdoor recreation projects.

Volusia Forever

The Volusia Forever Fund accounts for the fiscal activities relating to the purchase and improvement of environmentally sensitive, water resource protection, and outdoor recreation lands.

Law/Beach Enforcement Trust

The Law Enforcement/Beach Trust Fund accounts for proceeds from the sale of confiscated and unclaimed property awarded to the County by court order to be used solely for crime fighting purposes.

Federal Forfeiture Sharing

The Federal Forfeiture Sharing Funds account for revenues received as a result of County participation with the U.S. Treasury and Justice Departments in the elimination of illegal activities.

State Housing Incentive Program (S.H.I.P)

The State Housing Incentive Program Fund accounts for the fiscal activity relating to a program for the development and rehabilitation of affordable housing.

Library Endowment

The Library Endowment Fund accounts for donations to purchase publications and other library materials.

Corrections – Welfare Trust

The Corrections – Welfare Trust Fund accounts for sales of personal care and discretionary items to the jail and correctional inmates. Profits from these sales are used to purchase recreational equipment for the inmates.

DEBT SERVICE FUNDS

The Gas Tax Revenue Bonds, Sales Tax Improvement Revenue and Refunding Bonds, Subordinate Lien Sales Tax Revenue Bonds, Tourist Development Tax Refunding Revenue Bonds, Guaranteed Entitlement Revenue Bonds, Special Assessment Improvement Bonds, and the Lease Purchase Agreements Debt Service Funds account for the fiscal activities for the accumulation of resources for the payment of principal, interest, and related costs of governmental long-term debt.

CAPITAL PROJECTS FUNDS

Capital Projects Funds account for the financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

Volusia County Courthouse Construction

The Volusia County Courthouse Construction Fund accounts for the financial resources to be used to acquire, install, construct, and equip the Volusia County Courthouse and certain capital improvements of the County.

Beach

The Beach Capital Projects Fund accounts for the financial resources to be used to construct beach related projects.

Parks

The Parks Capital Projects Fund accounts for the financial resources to be used to acquire, construct, and equip various park projects.

Library

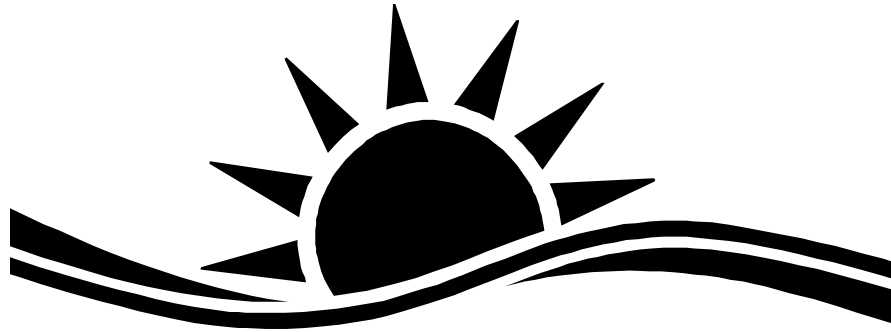
The Library Capital Projects Fund accounts for the financial resources to be used to construct library projects.

DeLand Complex

The DeLand Complex Projects Fund accounts for the financial resources to be used to acquire, install, construct, and equip an administration building in DeLand.

Other

The Other Capital Projects Fund accounts for the financial resources to be used to acquire, construct, and furnish other capital projects.



Volusia County
FLORIDA

COUNTY OF VOLUSIA, FLORIDA
Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
September 30, 2004

	<u>County Transportation Trust</u>	<u>Library</u>	<u>East Volusia Mosquito Control District</u>	<u>Resort Tax</u>
ASSETS				
Equity in pooled cash and investments	\$ 14,548,265	\$ 5,790,915	\$ 1,840,601	\$ 32
Receivables:				
Accounts - net	18,115	-	-	-
Taxes	-	83,384	24,305	355,703
Notes	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	4,507,421	-	5,583	-
Advances to other funds	-	-	-	-
Inventories	977,288	-	124,004	-
Deposits	-	-	-	-
Total assets	<u>\$ 20,051,089</u>	<u>\$ 5,874,299</u>	<u>\$ 1,994,493</u>	<u>\$ 355,735</u>
LIABILITIES				
Accounts payable	\$ 541,503	\$ 154,803	\$ 314,649	\$ 32
Contracts payable	28,389	-	-	-
Due to other funds	-	-	-	355,703
Due to component units	741	-	-	-
Due to other governments	13,565	324	-	-
Deposits	60,000	-	120	-
Advances from other funds	-	-	-	-
Deferred revenue	-	83,384	24,305	-
Total liabilities	<u>644,198</u>	<u>238,511</u>	<u>339,074</u>	<u>355,735</u>
FUND BALANCES				
Reserved for:				
Encumbrances	3,360,725	71,782	314,291	-
Inventories	977,288	-	124,004	-
Advances	-	-	-	-
Long-term notes receivable	-	-	-	-
Unreserved:				
Designated - emergency reserve	-	687,524	36,023	-
Undesignated (deficit)	15,068,878	4,876,482	1,181,101	-
Total fund balances	<u>19,406,891</u>	<u>5,635,788</u>	<u>1,655,419</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 20,051,089</u>	<u>\$ 5,874,299</u>	<u>\$ 1,994,493</u>	<u>\$ 355,735</u>

<u>Sales Tax Trust</u>	<u>Convention Development Tax</u>	<u>Ponce Inlet Port Authority</u>	<u>E-911 Emergency Telephone System</u>	<u>Special Lighting Districts</u>	<u>Ocean Center</u>
\$ -	\$ 3,968,552	\$ 10,862,628	\$ 2,611,407	\$ 30,248	\$ 2,088,771
-	107,520	-	118,087	66	368,355
-	346,828	9,216	-	-	-
-	-	-	-	-	-
-	-	95,722	-	-	350,755
2,676,389	-	-	106,123	-	-
-	-	1,055,627	-	-	-
-	-	-	-	-	-
-	155,561	-	-	-	1,694
<u>\$ 2,676,389</u>	<u>\$ 4,578,461</u>	<u>\$ 12,023,193</u>	<u>\$ 2,835,617</u>	<u>\$ 30,314</u>	<u>\$ 2,809,575</u>
\$ -	\$ 597,452	\$ 46,308	\$ 115,624	\$ 14,888	\$ 214,272
-	-	-	-	-	-
2,676,389	7,423	-	-	-	-
-	-	-	-	-	185
-	-	80,000	-	-	30,282
-	-	-	-	-	146,978
-	-	-	-	-	-
-	61,990	9,216	-	-	-
<u>2,676,389</u>	<u>666,865</u>	<u>135,524</u>	<u>115,624</u>	<u>14,888</u>	<u>391,717</u>
-	-	231,048	163,202	-	85,376
-	-	-	-	-	-
-	-	1,055,627	-	-	-
-	-	-	-	-	-
-	-	74,323	-	-	-
-	3,911,596	10,526,671	2,556,791	15,426	2,332,482
-	3,911,596	11,887,669	2,719,993	15,426	2,417,858
<u>\$ 2,676,389</u>	<u>\$ 4,578,461</u>	<u>\$ 12,023,193</u>	<u>\$ 2,835,617</u>	<u>\$ 30,314</u>	<u>\$ 2,809,575</u>

COUNTY OF VOLUSIA, FLORIDA
Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
September 30, 2004

	<u>Court Improvement</u>	<u>Road Impact Fees</u>	<u>Park Impact Fees</u>	<u>Fire Services</u>
ASSETS				
Equity in pooled cash and investments	\$ 21,727	\$ 14,713,487	\$ 2,396,509	\$ 3,699,551
Receivables:				
Accounts - net	-	21,188	444	-
Taxes	-	-	-	-
Notes	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	168,970
Advances to other funds	-	-	-	-
Inventories	-	-	-	-
Deposits	-	-	-	-
Total assets	<u>\$ 21,727</u>	<u>\$ 14,734,675</u>	<u>\$ 2,396,953</u>	<u>\$ 3,868,521</u>
LIABILITIES				
Accounts payable	\$ 458	\$ 392,002	\$ -	\$ 323,802
Contracts payable	-	526,160	-	21,785
Due to other funds	-	-	-	95,722
Due to component units	-	811	-	-
Due to other governments	-	-	-	38,110
Deposits	-	6,590	-	-
Advances from other funds	-	-	-	1,055,627
Deferred revenue	-	-	-	-
Total liabilities	<u>458</u>	<u>925,563</u>	<u>-</u>	<u>1,535,046</u>
FUND BALANCES				
Reserved for:				
Encumbrances	20,325	1,365,157	86,260	-
Inventories	-	-	-	-
Advances	-	-	-	-
Long-term notes receivable	-	-	-	-
Unreserved:				
Designated - emergency reserve	-	-	-	-
Undesignated (deficit)	944	12,443,955	2,310,693	2,333,475
Total fund balances	<u>21,269</u>	<u>13,809,112</u>	<u>2,396,953</u>	<u>2,333,475</u>
Total liabilities and fund balances	<u>\$ 21,727</u>	<u>\$ 14,734,675</u>	<u>\$ 2,396,953</u>	<u>\$ 3,868,521</u>

<u>Fire Impact Fees</u>	<u>Silver Sands / Bethune Beach Municipal Service District</u>	<u>Gemini Springs Addition</u>	<u>Stormwater Utility</u>	<u>Volusia ECHO</u>	<u>Volusia Forever</u>
\$ 470,632	\$ 2,786	\$ 104,758	\$ 1,437,375	\$ 7,618,113	\$ 547,346
560	-	-	-	-	-
-	8	-	-	21,167	21,165
-	-	-	-	-	-
-	-	-	-	-	1,466,150
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 471,192</u>	<u>\$ 2,794</u>	<u>\$ 104,758</u>	<u>\$ 1,437,375</u>	<u>\$ 7,639,280</u>	<u>\$ 2,034,661</u>
\$ -	\$ 928	\$ -	\$ 38,241	\$ -	\$ 5,573
-	-	-	-	172,512	-
-	-	-	-	-	-
-	-	-	-	163,800	-
-	-	-	-	-	-
-	-	-	-	-	-
-	8	-	-	21,167	21,165
<u>-</u>	<u>936</u>	<u>-</u>	<u>38,241</u>	<u>357,479</u>	<u>26,738</u>
15,200	-	-	447,050	7,485,168	2,270
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
455,992	1,858	104,758	952,084	(203,367)	2,005,653
<u>471,192</u>	<u>1,858</u>	<u>104,758</u>	<u>1,399,134</u>	<u>7,281,801</u>	<u>2,007,923</u>
<u>\$ 471,192</u>	<u>\$ 2,794</u>	<u>\$ 104,758</u>	<u>\$ 1,437,375</u>	<u>\$ 7,639,280</u>	<u>\$ 2,034,661</u>

COUNTY OF VOLUSIA, FLORIDA
Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
September 30, 2004

	<u>Law/Beach Enforcement Trust</u>	<u>Federal Forfeiture Sharing</u>	<u>State Housing Incentive Program (S.H.I.P.)</u>
ASSETS			
Equity in pooled cash and investments	\$ 252,977	\$ 155,317	\$ 5,335,550
Receivables:			
Accounts - net	-	-	-
Taxes	-	-	-
Notes	-	-	1,185,497
Due from other funds	-	-	-
Due from other governments	-	-	-
Advances to other funds	-	-	-
Inventories	-	-	-
Deposits	-	-	-
Total assets	<u>\$ 252,977</u>	<u>\$ 155,317</u>	<u>\$ 6,521,047</u>
LIABILITIES			
Accounts payable	\$ 1,114	\$ -	\$ 410
Contracts payable	-	-	-
Due to other funds	-	-	-
Due to component units	255	-	-
Due to other governments	-	-	36
Deposits	927	-	-
Advances from other funds	-	-	-
Deferred revenue	100,405	-	5,335,104
Total liabilities	<u>102,701</u>	<u>-</u>	<u>5,335,550</u>
FUND BALANCES			
Reserved for:			
Encumbrances	40,260	-	153,360
Inventories	-	-	-
Advances	-	-	-
Long-term notes receivable	-	-	1,185,497
Unreserved:			
Designated - emergency reserve	-	-	-
Undesignated (deficit)	110,016	155,317	(153,360)
Total fund balances	<u>150,276</u>	<u>155,317</u>	<u>1,185,497</u>
Total liabilities and fund balances	<u>\$ 252,977</u>	<u>\$ 155,317</u>	<u>\$ 6,521,047</u>

<u>Library Endowment</u>	<u>Corrections - Welfare Trust</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 385,747	\$ 478,721	\$ 79,362,015
-	-	634,335
-	-	861,776
-	-	1,185,497
-	-	446,477
-	-	8,930,636
-	-	1,055,627
-	-	1,101,292
-	-	157,255
<u>\$ 385,747</u>	<u>\$ 478,721</u>	<u>\$ 93,734,910</u>
\$ -	\$ 48,455	\$ 2,810,514
-	-	748,846
-	-	3,135,237
-	-	1,992
-	-	326,117
-	50,468	265,083
-	-	1,055,627
-	-	5,656,744
<u>-</u>	<u>98,923</u>	<u>14,000,160</u>
-	-	13,841,474
-	-	1,101,292
-	-	1,055,627
-	-	1,185,497
-	-	797,870
385,747	379,798	61,752,990
<u>385,747</u>	<u>379,798</u>	<u>79,734,750</u>
<u>\$ 385,747</u>	<u>\$ 478,721</u>	<u>\$ 93,734,910</u>

COUNTY OF VOLUSIA, FLORIDA
Combining Balance Sheet
Nonmajor Governmental Funds - Debt Service Funds
September 30, 2004

	Gas Tax Revenue Bonds	Sales Tax Improvement Revenue and Refunding Bonds	Subordinate Lien Sales Tax Revenue Bonds	Tourist Development Tax Refunding Revenue Bonds
ASSETS				
Equity in pooled cash and investments	\$ 390,855	\$ 69,908	\$ 6,589,721	\$ 1,613,071
Due from other governments	-	-	-	-
Total assets	<u>\$ 390,855</u>	<u>\$ 69,908</u>	<u>\$ 6,589,721</u>	<u>\$ 1,613,071</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ 825
Bonds payable - current	-	60,000	4,510,000	-
Accrued interest payable	-	9,908	2,079,721	-
Total liabilities	<u>-</u>	<u>69,908</u>	<u>6,589,721</u>	<u>825</u>
FUND BALANCES				
Reserved for:				
Debt service - principal	377,855	-	-	1,415,842
Debt service - interest	13,000	-	-	196,404
Total fund balances	<u>390,855</u>	<u>-</u>	<u>-</u>	<u>1,612,246</u>
Total liabilities and fund balances	<u>\$ 390,855</u>	<u>\$ 69,908</u>	<u>\$ 6,589,721</u>	<u>\$ 1,613,071</u>

Guaranteed Entitlement Revenue Bonds	Lease Purchase Agreements	Total Nonmajor Debt Service Funds
\$ 1,778,624	\$ 75,545	\$ 10,517,724
35,626	-	35,626
<u>\$ 1,814,250</u>	<u>\$ 75,545</u>	<u>\$ 10,553,350</u>
\$ -	\$ -	\$ 825
1,770,000	-	6,340,000
44,250	-	2,133,879
<u>1,814,250</u>	<u>-</u>	<u>8,474,704</u>
-	64,047	1,857,744
-	11,498	220,902
-	75,545	2,078,646
<u>\$ 1,814,250</u>	<u>\$ 75,545</u>	<u>\$ 10,553,350</u>

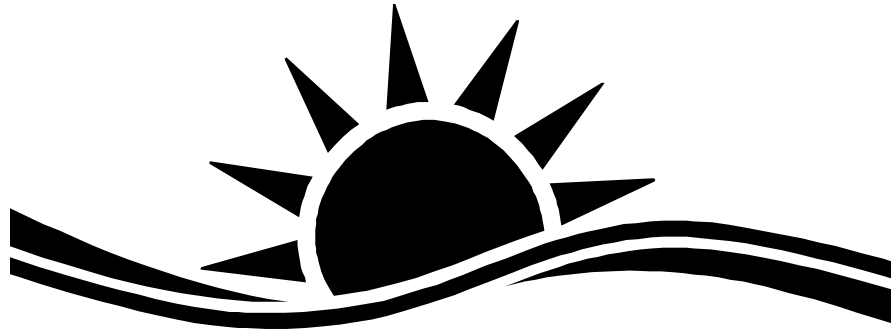
COUNTY OF VOLUSIA, FLORIDA
Combining Balance Sheet
Nonmajor Governmental Funds - Capital Projects Funds
September 30, 2004

	Volusia County Courthouse Construction	Beach	Parks
ASSETS			
Equity in pooled cash and investments	\$ 6,224,695	\$ 1,147,838	\$ 1,156,924
Total assets	<u>\$ 6,224,695</u>	<u>\$ 1,147,838</u>	<u>\$ 1,156,924</u>
LIABILITIES			
Liabilities:			
Accounts payable	\$ 311,205	\$ -	\$ 8,306
Contracts payable	166,069	-	26,929
Total liabilities	<u>477,274</u>	<u>-</u>	<u>35,235</u>
FUND BALANCES			
Reserved for encumbrances	3,184,700	15,459	463,826
Unreserved:			
Designated for capital projects	2,562,721	1,132,379	657,863
Total fund balances	<u>5,747,421</u>	<u>1,147,838</u>	<u>1,121,689</u>
Total liabilities and fund balances	<u>\$ 6,224,695</u>	<u>\$ 1,147,838</u>	<u>\$ 1,156,924</u>

DeLand Complex	Other	Total Nonmajor Capital Projects Funds
\$ 393,751	\$ 7,242	\$ 8,930,450
<u>\$ 393,751</u>	<u>\$ 7,242</u>	<u>\$ 8,930,450</u>
-	-	319,511
-	-	192,998
<u>-</u>	<u>-</u>	<u>512,509</u>
-	-	3,663,985
393,751	7,242	4,753,956
<u>393,751</u>	<u>7,242</u>	<u>8,417,941</u>
<u>\$ 393,751</u>	<u>\$ 7,242</u>	<u>\$ 8,930,450</u>

COUNTY OF VOLUSIA, FLORIDA
Combining Balance Sheet
All Nonmajor Governmental Funds
September 30, 2004

	<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>
ASSETS				
Equity in pooled cash and investments	\$ 79,362,015	\$ 10,517,724	\$ 8,930,450	\$ 98,810,189
Receivables:				
Accounts - net	634,335	-	-	634,335
Taxes	861,776	-	-	861,776
Notes	1,185,497	-	-	1,185,497
Due from other funds	446,477	-	-	446,477
Due from other governments	8,930,636	35,626	-	8,966,262
Advances to other funds	1,055,627	-	-	1,055,627
Inventories	1,101,292	-	-	1,101,292
Deposits	157,255	-	-	157,255
Total assets	<u>\$ 93,734,910</u>	<u>\$ 10,553,350</u>	<u>\$ 8,930,450</u>	<u>\$ 113,218,710</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 2,810,514	\$ 825	\$ 319,511	\$ 3,130,850
Contracts payable	748,846	-	192,998	941,844
Due to other funds	3,135,237	-	-	3,135,237
Due to component units	1,992	-	-	1,992
Due to other governments	326,117	-	-	326,117
Bonds payable - current	-	6,340,000	-	6,340,000
Accrued interest payable	-	2,133,879	-	2,133,879
Deposits	265,083	-	-	265,083
Advances from other funds	1,055,627	-	-	1,055,627
Deferred revenue	5,656,744	-	-	5,656,744
Total liabilities	<u>14,000,160</u>	<u>8,474,704</u>	<u>512,509</u>	<u>22,987,373</u>
Fund Balances:				
Reserved for:				
Encumbrances	13,841,474	-	3,663,985	17,505,459
Inventories	1,101,292	-	-	1,101,292
Advances	1,055,627	-	-	1,055,627
Debt service - principal	-	1,857,744	-	1,857,744
Debt service - interest	-	220,902	-	220,902
Long-term note receivables	1,185,497	-	-	1,185,497
Unreserved:				
Designated - reported in:				
Special revenue funds	797,870	-	-	797,870
Capital projects funds	-	-	4,753,956	4,753,956
Undesignated - reported in:				
Special revenue funds	61,752,990	-	-	61,752,990
Total fund balances	<u>79,734,750</u>	<u>2,078,646</u>	<u>8,417,941</u>	<u>90,231,337</u>
Total liabilities and fund balances	<u>\$ 93,734,910</u>	<u>\$ 10,553,350</u>	<u>\$ 8,930,450</u>	<u>\$ 113,218,710</u>



Volusia County
FLORIDA

COUNTY OF VOLUSIA, FLORIDA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds - Special Revenue Funds
For the Year Ended September 30, 2004

	County Transportation Trust	Library	East Volusia Mosquito Control District	Resort Tax
REVENUES				
Taxes	\$ 14,441,948	\$ 12,572,524	\$ 3,503,516	\$ 7,619,905
Intergovernmental revenues	7,612,437	632,097	452,641	-
Charges for services	2,006,735	70,330	220,846	-
Fines and forfeitures	-	251,440	-	-
Interest revenues	157,200	136,225	34,414	13,741
Miscellaneous revenues	141,927	180,865	462,761	-
Special assessments levied/impact fees	-	-	-	-
Total revenues	24,360,247	13,843,481	4,674,178	7,633,646
EXPENDITURES				
Current:				
General government	-	-	-	102,014
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	22,079,249	-	-	-
Economic environment	-	-	-	-
Human services	-	-	4,646,910	-
Culture/recreation	-	11,399,010	-	-
Total expenditures	22,079,249	11,399,010	4,646,910	102,014
Excess (deficiency) of revenues over (under) expenditures	2,280,998	2,444,471	27,268	7,531,632
OTHER FINANCING SOURCES (USES)				
Transfers in	1,800,000	11,885	-	-
Transfers (out)	(567,370)	(596,460)	(114,727)	(7,531,632)
Proceeds from notes payable	-	-	-	-
Total other financing sources and (uses)	1,232,630	(584,575)	(114,727)	(7,531,632)
Net change in fund balances	3,513,628	1,859,896	(87,459)	-
Fund balances - beginning, restated	15,893,263	3,775,892	1,742,878	-
Fund balances - ending	\$ 19,406,891	\$ 5,635,788	\$ 1,655,419	\$ -

<u>Sales Tax Trust</u>	<u>Convention Development Tax</u>	<u>Ponce Inlet Port Authority</u>	<u>E-911 Emergency Telephone System</u>	<u>Special Lighting Districts</u>	<u>Ocean Center</u>
\$ -	\$ 7,613,320	\$ 1,324,831	\$ -	\$ -	\$ -
17,817,913	-	87	-	-	-
-	-	-	1,853,218	180,155	1,144,706
-	-	-	-	-	-
-	25,972	143,576	31,067	-	14,462
-	266,684	3,054,000	3,009	-	326,530
-	-	-	-	-	-
<u>17,817,913</u>	<u>7,905,976</u>	<u>4,522,494</u>	<u>1,887,294</u>	<u>180,155</u>	<u>1,485,698</u>
-	-	-	-	-	-
-	-	-	1,916,503	-	-
-	-	-	-	-	-
-	-	946,022	-	176,419	-
-	7,419,619	-	-	-	-
-	-	-	-	-	-
-	-	39,478	-	-	4,156,524
<u>-</u>	<u>7,419,619</u>	<u>985,500</u>	<u>1,916,503</u>	<u>176,419</u>	<u>4,156,524</u>
<u>17,817,913</u>	<u>486,357</u>	<u>3,536,994</u>	<u>(29,209)</u>	<u>3,736</u>	<u>(2,670,826)</u>
-	-	-	-	-	2,760,537
(17,817,913)	-	(15,000)	(2,552)	-	(583,438)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(17,817,913)</u>	<u>-</u>	<u>(15,000)</u>	<u>(2,552)</u>	<u>-</u>	<u>2,177,099</u>
-	486,357	3,521,994	(31,761)	3,736	(493,727)
<u>-</u>	<u>3,425,239</u>	<u>8,365,675</u>	<u>2,751,754</u>	<u>11,690</u>	<u>2,911,585</u>
<u>\$ -</u>	<u>\$ 3,911,596</u>	<u>\$ 11,887,669</u>	<u>\$ 2,719,993</u>	<u>\$ 15,426</u>	<u>\$ 2,417,858</u>

COUNTY OF VOLUSIA, FLORIDA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds - Special Revenue Funds
For the Year Ended September 30, 2004

	<u>Court Improvement</u>	<u>Criminal Justice Reimbursement</u>	<u>Road Impact Fees</u>	<u>Park Impact Fees</u>
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	132,530	-	-	-
Fines and forfeitures	-	651,620	-	-
Interest revenues	1,064	-	195,045	29,014
Miscellaneous revenues	-	-	363,557	-
Special assessments levied/impact fees	-	-	9,819,868	748,404
Total revenues	<u>133,594</u>	<u>651,620</u>	<u>10,378,470</u>	<u>777,418</u>
EXPENDITURES				
Current:				
General government	154,727	651,620	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	5,757,098	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture/recreation	-	-	-	122,716
Total expenditures	<u>154,727</u>	<u>651,620</u>	<u>5,757,098</u>	<u>122,716</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(21,133)</u>	<u>-</u>	<u>4,621,372</u>	<u>654,702</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Proceeds from notes payable	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(21,133)	-	4,621,372	654,702
Fund balances - beginning, restated	<u>42,402</u>	<u>-</u>	<u>9,187,740</u>	<u>1,742,251</u>
Fund balances - ending	<u>\$ 21,269</u>	<u>\$ -</u>	<u>\$ 13,809,112</u>	<u>\$ 2,396,953</u>

<u>Fire Services</u>	<u>Fire Impact Fees</u>	<u>Silver Sands / Bethune Beach Municipal Service District</u>	<u>Gemini Springs Addition</u>	<u>Stormwater Utility</u>	<u>Volusia ECHO</u>
\$ 14,234,059	\$ -	\$ 13,616	\$ -	\$ -	\$ 4,160,972
31,324	-	-	-	26,747	317
698,569	-	-	-	1,731,204	-
-	-	-	-	-	-
99,158	14,499	97	1,235	21,135	115,663
47,560	-	-	-	25,666	-
-	493,318	-	-	-	-
<u>15,110,670</u>	<u>507,817</u>	<u>13,713</u>	<u>1,235</u>	<u>1,804,752</u>	<u>4,276,952</u>
-	-	-	-	48,549	-
13,130,647	36,450	-	-	-	-
-	-	-	-	-	-
-	-	12,363	-	2,063,049	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	2,028,214
<u>13,130,647</u>	<u>36,450</u>	<u>12,363</u>	<u>-</u>	<u>2,111,598</u>	<u>2,028,214</u>
<u>1,980,023</u>	<u>471,367</u>	<u>1,350</u>	<u>1,235</u>	<u>(306,846)</u>	<u>2,248,738</u>
1,117,004	-	-	-	-	-
(2,385,158)	(715,000)	-	-	(30,000)	(782,300)
725,000	-	-	-	-	-
<u>(543,154)</u>	<u>(715,000)</u>	<u>-</u>	<u>-</u>	<u>(30,000)</u>	<u>(782,300)</u>
1,436,869	(243,633)	1,350	1,235	(336,846)	1,466,438
896,606	714,825	508	103,523	1,735,980	5,815,363
<u>\$ 2,333,475</u>	<u>\$ 471,192</u>	<u>\$ 1,858</u>	<u>\$ 104,758</u>	<u>\$ 1,399,134</u>	<u>\$ 7,281,801</u>

COUNTY OF VOLUSIA, FLORIDA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds - Special Revenue Funds
For the Year Ended September 30, 2004

	<u>Volusia Forever</u>	<u>Law/Beach Enforcement Trust</u>	<u>Federal Forfeiture Sharing</u>
REVENUES			
Taxes	\$ 4,192,068	\$ -	\$ -
Intergovernmental revenues	1,466,467	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest revenues	10,322	3,377	1,313
Miscellaneous revenues	7,501	179,228	194,744
Special assessments levied/impact fees	-	-	-
Total revenues	<u>5,676,358</u>	<u>182,605</u>	<u>196,057</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	217,463	109,993
Physical environment	7,446,764	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture/recreation	-	-	-
Total expenditures	<u>7,446,764</u>	<u>217,463</u>	<u>109,993</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,770,406)</u>	<u>(34,858)</u>	<u>86,064</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers (out)	(706,457)	(66,969)	-
Proceeds from notes payable	2,500,000	-	-
Total other financing sources and (uses)	<u>1,793,543</u>	<u>(66,969)</u>	<u>-</u>
Net change in fund balances	23,137	(101,827)	86,064
Fund balances - beginning, restated	<u>1,984,786</u>	<u>252,103</u>	<u>69,253</u>
Fund balances - ending	<u>\$ 2,007,923</u>	<u>\$ 150,276</u>	<u>\$ 155,317</u>

State Housing Incentive Program (S.H.I.P.)	Library Endowment	Corrections - Welfare Trust	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ 69,676,759
1,369,539	-	-	29,409,569
973,186	-	-	9,011,479
-	-	-	903,060
64,016	4,445	5,375	1,122,415
-	-	268,563	5,522,595
-	-	-	11,061,590
<u>2,406,741</u>	<u>4,445</u>	<u>273,938</u>	<u>126,707,467</u>
-	-	-	956,910
-	-	162,355	15,573,411
-	-	-	7,446,764
-	-	-	31,034,200
2,235,801	-	-	9,655,420
198,668	-	-	4,845,578
-	-	-	17,745,942
<u>2,434,469</u>	<u>-</u>	<u>162,355</u>	<u>87,258,225</u>
<u>(27,728)</u>	<u>4,445</u>	<u>111,583</u>	<u>39,449,242</u>
-	-	-	5,689,426
-	(11,885)	-	(31,926,861)
-	-	-	3,225,000
-	(11,885)	-	(23,012,435)
(27,728)	(7,440)	111,583	16,436,807
<u>1,213,225</u>	<u>393,187</u>	<u>268,215</u>	<u>63,297,943</u>
<u>\$ 1,185,497</u>	<u>\$ 385,747</u>	<u>\$ 379,798</u>	<u>\$ 79,734,750</u>

COUNTY OF VOLUSIA, FLORIDA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds - Debt Service Funds
For the Year Ended September 30, 2004

	Gas Tax Revenue Bonds	Sales Tax Improvement Revenue and Refunding Bonds	Subordinate Lien Sales Tax Revenue Bonds	Tourist Development Tax Refunding Revenue Bonds
REVENUES				
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Interest revenues	1,834	-	21,845	28,988
Miscellaneous revenues	-	-	-	-
Special assessments levied/impact fees	-	-	-	-
Total revenues	<u>1,834</u>	<u>-</u>	<u>21,845</u>	<u>28,988</u>
EXPENDITURES				
Debt service:				
Principal retirement	480,000	60,000	4,510,000	1,645,000
Interest and fiscal charges	41,899	28,495	4,161,344	615,288
Total expenditures	<u>521,899</u>	<u>88,495</u>	<u>8,671,344</u>	<u>2,260,288</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(520,065)</u>	<u>(88,495)</u>	<u>(8,649,499)</u>	<u>(2,231,300)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	480,104	88,495	8,649,499	2,259,857
Transfers (out)	-	-	-	(2,256,500)
Total other financing sources and (uses)	<u>480,104</u>	<u>88,495</u>	<u>8,649,499</u>	<u>3,357</u>
Net change in fund balances	(39,961)	-	-	(2,227,943)
Fund balances - beginning, restated	<u>430,816</u>	<u>-</u>	<u>-</u>	<u>3,840,189</u>
Fund balances - ending	<u>\$ 390,855</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,612,246</u>

Guaranteed Entitlement Revenue Bonds	Special Assessment Improvement Bonds	Lease Purchase Agreements	Total Nonmajor Debt Service Funds
\$ 955,028	\$ -	\$ -	\$ 955,028
720,183	-	-	720,183
3,194	19,036	-	74,897
-	-	442,683	442,683
-	185,567	-	185,567
<u>1,678,405</u>	<u>204,603</u>	<u>442,683</u>	<u>2,378,358</u>
1,770,000	60,000	4,799,463	13,324,463
90,042	4,862	372,262	5,314,192
<u>1,860,042</u>	<u>64,862</u>	<u>5,171,725</u>	<u>18,638,655</u>
(181,637)	139,741	(4,729,042)	(16,260,297)
-	-	4,729,052	16,207,007
-	(462,303)	-	(2,718,803)
-	(462,303)	4,729,052	13,488,204
(181,637)	(322,562)	10	(2,772,093)
181,637	322,562	75,535	4,850,739
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,545</u>	<u>\$ 2,078,646</u>

COUNTY OF VOLUSIA, FLORIDA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds - Capital Projects Funds
For the Year Ended September 30, 2004

	Volusia County Courthouse Construction	Beach	Parks
REVENUES			
Intergovernmental revenues	\$ -	\$ -	\$ 168,390
Charges for services	-	-	554
Interest revenues	81,973	12,303	2,889
Miscellaneous revenues	-	-	15
Total revenues	<u>81,973</u>	<u>12,303</u>	<u>171,848</u>
EXPENDITURES			
Capital outlay	2,081,286	35,839	580,225
Total expenditures	<u>2,081,286</u>	<u>35,839</u>	<u>580,225</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,999,313)</u>	<u>(23,536)</u>	<u>(408,377)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	933,302	592,800
Transfers (out)	-	(488,150)	(228,964)
Total other financing sources and (uses)	<u>-</u>	<u>445,152</u>	<u>363,836</u>
Net change in fund balances	(1,999,313)	421,616	(44,541)
Fund balances - beginning	<u>7,746,734</u>	<u>726,222</u>	<u>1,166,230</u>
Fund balances - ending	<u>\$ 5,747,421</u>	<u>\$ 1,147,838</u>	<u>\$ 1,121,689</u>

Library	DeLand Complex	Other	Total Nonmajor Capital Projects Funds
\$ -	\$ -	\$ -	\$ 168,390
-	-	-	554
4,650	-	311	102,126
-	-	-	15
<u>4,650</u>	<u>-</u>	<u>311</u>	<u>271,085</u>
-	-	35,400	2,732,750
-	-	35,400	2,732,750
<u>4,650</u>	<u>-</u>	<u>(35,089)</u>	<u>(2,461,665)</u>
-	393,751	-	1,919,853
<u>(393,751)</u>	<u>-</u>	<u>(1,300)</u>	<u>(1,112,165)</u>
<u>(393,751)</u>	<u>393,751</u>	<u>(1,300)</u>	<u>807,688</u>
(389,101)	393,751	(36,389)	(1,653,977)
<u>389,101</u>	<u>-</u>	<u>43,631</u>	<u>10,071,918</u>
<u>\$ -</u>	<u>\$ 393,751</u>	<u>\$ 7,242</u>	<u>\$ 8,417,941</u>

COUNTY OF VOLUSIA, FLORIDA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Nonmajor Governmental Funds
For the Year Ended September 30, 2004

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Funds	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes	\$ 69,676,759	\$ -	\$ -	\$ 69,676,759
Intergovernmental revenues	29,409,569	955,028	168,390	30,532,987
Charges for services	9,011,479	-	554	9,012,033
Fines and forfeitures	903,060	720,183	-	1,623,243
Interest revenues	1,122,415	74,897	102,126	1,299,438
Miscellaneous revenues	5,522,595	442,683	15	5,965,293
Special assessments levied/impact fees	11,061,590	185,567	-	11,247,157
Total revenues	<u>126,707,467</u>	<u>2,378,358</u>	<u>271,085</u>	<u>129,356,910</u>
EXPENDITURES				
Current:				
General government	956,910	-	-	956,910
Public safety	15,573,411	-	-	15,573,411
Physical environment	7,446,764	-	-	7,446,764
Transportation	31,034,200	-	-	31,034,200
Economic environment	9,655,420	-	-	9,655,420
Human services	4,845,578	-	-	4,845,578
Culture/recreation	17,745,942	-	-	17,745,942
Debt service:				
Principal retirement	-	13,324,463	-	13,324,463
Interest and fiscal charges	-	5,314,192	-	5,314,192
Capital outlay	-	-	2,732,750	2,732,750
Total expenditures	<u>87,258,225</u>	<u>18,638,655</u>	<u>2,732,750</u>	<u>108,629,630</u>
Excess (deficiency) of revenues over (under) expenditures	<u>39,449,242</u>	<u>(16,260,297)</u>	<u>(2,461,665)</u>	<u>20,727,280</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	5,689,426	16,207,007	1,919,853	23,816,286
Transfers (out)	(31,926,861)	(2,718,803)	(1,112,165)	(35,757,829)
Proceeds from notes payable	3,225,000	-	-	3,225,000
Total other financing sources and (uses)	<u>(23,012,435)</u>	<u>13,488,204</u>	<u>807,688</u>	<u>(8,716,543)</u>
Net change in fund balances	16,436,807	(2,772,093)	(1,653,977)	12,010,737
Fund balances - beginning, restated	<u>63,297,943</u>	<u>4,850,739</u>	<u>10,071,918</u>	<u>78,220,600</u>
Fund balances - ending	<u>\$ 79,734,750</u>	<u>\$ 2,078,646</u>	<u>\$ 8,417,941</u>	<u>\$ 90,231,337</u>

COUNTY OF VOLUSIA, FLORIDA
County Transportation Trust Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Taxes	\$ 14,270,000	\$ 14,441,948	\$ 171,948
Intergovernmental revenues	7,476,900	7,612,437	135,537
Charges for services	4,959,862	2,006,735	(2,953,127)
Interest revenues	300,000	157,200	(142,800)
Miscellaneous revenues	146,600	141,927	(4,673)
Total revenues	<u>27,153,362</u>	<u>24,360,247</u>	<u>(2,793,115)</u>
EXPENDITURES			
Current:			
Transportation	39,969,753	22,079,249	17,890,504
Total expenditures	<u>39,969,753</u>	<u>22,079,249</u>	<u>17,890,504</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,816,391)</u>	<u>2,280,998</u>	<u>15,097,389</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	1,800,000	1,800,000	-
Transfers (out)	(567,370)	(567,370)	-
Total other financing sources and (uses)	<u>1,232,630</u>	<u>1,232,630</u>	<u>-</u>
Net change in fund balances	(11,583,761)	3,513,628	15,097,389
Fund balances - beginning	<u>11,583,761</u>	<u>15,893,263</u>	<u>4,309,502</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 19,406,891</u>	<u>\$ 19,406,891</u>

COUNTY OF VOLUSIA, FLORIDA
Library Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Taxes	\$ 12,417,151	\$ 12,572,524	\$ 155,373
Intergovernmental revenues	733,103	632,097	(101,006)
Charges for services	55,500	70,330	14,830
Fines and forfeitures	235,000	251,440	16,440
Interest revenues	229,938	136,225	(93,713)
Miscellaneous revenues	234,783	180,865	(53,918)
Total revenues	<u>13,905,475</u>	<u>13,843,481</u>	<u>(61,994)</u>
EXPENDITURES			
Current:			
Culture/recreation	16,012,712	11,399,010	4,613,702
Total expenditures	<u>16,012,712</u>	<u>11,399,010</u>	<u>4,613,702</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,107,237)</u>	<u>2,444,471</u>	<u>4,551,708</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	30,000	11,885	(18,115)
Transfers (out)	(596,460)	(596,460)	-
Total other financing sources and (uses)	<u>(566,460)</u>	<u>(584,575)</u>	<u>(18,115)</u>
Net change in fund balances	(2,673,697)	1,859,896	4,533,593
Fund balances - beginning	<u>2,673,697</u>	<u>3,775,892</u>	<u>1,102,195</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 5,635,788</u>	<u>\$ 5,635,788</u>

COUNTY OF VOLUSIA, FLORIDA
East Volusia Mosquito Control District Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Taxes	\$ 3,468,170	\$ 3,503,516	\$ 35,346
Intergovernmental revenues	295,200	452,641	157,441
Charges for services	350,000	220,846	(129,154)
Interest revenues	60,000	34,414	(25,586)
Miscellaneous revenues	306,000	462,761	156,761
Total revenues	<u>4,479,370</u>	<u>4,674,178</u>	<u>194,808</u>
EXPENDITURES			
Current:			
Human services	5,238,954	4,646,910	592,044
Total expenditures	<u>5,238,954</u>	<u>4,646,910</u>	<u>592,044</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(759,584)</u>	<u>27,268</u>	<u>786,852</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(167,177)	(114,727)	52,450
Total other financing sources and (uses)	<u>(167,177)</u>	<u>(114,727)</u>	<u>52,450</u>
Net change in fund balances	(926,761)	(87,459)	839,302
Fund balances - beginning	<u>926,761</u>	<u>1,742,878</u>	<u>816,117</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 1,655,419</u>	<u>\$ 1,655,419</u>

COUNTY OF VOLUSIA, FLORIDA
Resort Tax Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Taxes	\$ 7,619,905	\$ 7,619,905	\$ -
Interest revenues	13,742	13,741	(1)
Total revenues	<u>7,633,647</u>	<u>7,633,646</u>	<u>(1)</u>
EXPENDITURES			
Current:			
General government	102,014	102,014	-
Total expenditures	<u>102,014</u>	<u>102,014</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,531,633</u>	<u>7,531,632</u>	<u>(1)</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(7,531,633)	(7,531,632)	1
Total other financing sources and (uses)	<u>(7,531,633)</u>	<u>(7,531,632)</u>	<u>1</u>
Net change in fund balances	-	-	-
Fund balances - beginning	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF VOLUSIA, FLORIDA
Sales Tax Trust Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental revenues	\$ 17,817,914	\$ 17,817,913	\$ (1)
Total revenues	<u>17,817,914</u>	<u>17,817,913</u>	<u>(1)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>17,817,914</u>	<u>17,817,913</u>	<u>(1)</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)	<u>(17,817,914)</u>	<u>(17,817,913)</u>	<u>1</u>
Total other financing sources and (uses)	<u>(17,817,914)</u>	<u>(17,817,913)</u>	<u>1</u>
Net change in fund balances	-	-	-
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF VOLUSIA, FLORIDA
Convention Development Tax Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Taxes	\$ 6,955,650	\$ 7,613,320	\$ 657,670
Interest revenues	2,280	25,972	23,692
Miscellaneous revenues	293,100	266,684	(26,416)
Total revenues	<u>7,251,030</u>	<u>7,905,976</u>	<u>654,946</u>
EXPENDITURES			
Current:			
Economic environment	7,493,676	7,419,619	74,057
Total expenditures	<u>7,493,676</u>	<u>7,419,619</u>	<u>74,057</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(242,646)</u>	<u>486,357</u>	<u>729,003</u>
Net change in fund balances	(242,646)	486,357	729,003
Fund balances - beginning, restated	<u>242,646</u>	<u>3,425,239</u>	<u>3,182,593</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 3,911,596</u>	<u>\$ 3,911,596</u>

COUNTY OF VOLUSIA, FLORIDA
Ponce Inlet Port Authority Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Taxes	\$ 1,312,712	\$ 1,324,831	\$ 12,119
Intergovernmental revenues	100	87	(13)
Interest revenues	114,749	143,576	28,827
Miscellaneous revenues	-	3,054,000	3,054,000
Total revenues	<u>1,427,561</u>	<u>4,522,494</u>	<u>3,094,933</u>
EXPENDITURES			
Current:			
Transportation	5,657,955	946,022	4,711,933
Culture/recreation	3,735,559	39,478	3,696,081
Total expenditures	<u>9,393,514</u>	<u>985,500</u>	<u>8,408,014</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,965,953)</u>	<u>3,536,994</u>	<u>11,502,947</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(152,261)	(15,000)	137,261
Total other financing sources and (uses)	<u>(152,261)</u>	<u>(15,000)</u>	<u>137,261</u>
Net change in fund balances	(8,118,214)	3,521,994	11,640,208
Fund balances - beginning	<u>8,118,214</u>	<u>8,365,675</u>	<u>247,461</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 11,887,669</u>	<u>\$ 11,887,669</u>

COUNTY OF VOLUSIA, FLORIDA
E-911 Emergency Telephone System Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Charges for services	\$ 2,000,000	\$ 1,853,218	\$ (146,782)
Interest revenues	80,000	31,067	(48,933)
Miscellaneous revenues	-	3,009	3,009
Total revenues	<u>2,080,000</u>	<u>1,887,294</u>	<u>(192,706)</u>
EXPENDITURES			
Current:			
Public safety	4,862,228	1,916,503	2,945,725
Total expenditures	<u>4,862,228</u>	<u>1,916,503</u>	<u>2,945,725</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,782,228)</u>	<u>(29,209)</u>	<u>2,753,019</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(49,821)	(2,552)	47,269
Total other financing sources and (uses)	<u>(49,821)</u>	<u>(2,552)</u>	<u>47,269</u>
Net change in fund balances	(2,832,049)	(31,761)	2,800,288
Fund balances - beginning	<u>2,832,049</u>	<u>2,751,754</u>	<u>(80,295)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 2,719,993</u>	<u>\$ 2,719,993</u>

COUNTY OF VOLUSIA, FLORIDA
Special Lighting Districts Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Charges for services	\$ 174,795	\$ 180,155	\$ 5,360
Total revenues	<u>174,795</u>	<u>180,155</u>	<u>5,360</u>
EXPENDITURES			
Current:			
Transportation	176,929	176,419	510
Total expenditures	<u>176,929</u>	<u>176,419</u>	<u>510</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,134)</u>	<u>3,736</u>	<u>5,870</u>
Net change in fund balances	(2,134)	3,736	5,870
Fund balances - beginning	<u>2,134</u>	<u>11,690</u>	<u>9,556</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 15,426</u>	<u>\$ 15,426</u>

COUNTY OF VOLUSIA, FLORIDA
Ocean Center Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Charges for services	\$ 1,006,000	\$ 1,144,706	\$ 138,706
Interest revenues	50,000	14,462	(35,538)
Miscellaneous revenues	227,000	326,530	99,530
Total revenues	<u>1,283,000</u>	<u>1,485,698</u>	<u>202,698</u>
EXPENDITURES			
Current:			
Culture/recreation	6,337,825	4,156,524	2,181,301
Total expenditures	<u>6,337,825</u>	<u>4,156,524</u>	<u>2,181,301</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,054,825)</u>	<u>(2,670,826)</u>	<u>2,383,999</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	2,760,538	2,760,537	1
Transfers (out)	(583,438)	(583,438)	-
Total other financing sources and (uses)	<u>2,177,100</u>	<u>2,177,099</u>	<u>1</u>
Net change in fund balances	<u>(2,877,725)</u>	<u>(493,727)</u>	<u>2,383,998</u>
Fund balances - beginning	<u>2,877,725</u>	<u>2,911,585</u>	<u>33,860</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 2,417,858</u>	<u>\$ 2,417,858</u>

COUNTY OF VOLUSIA, FLORIDA
Court Improvement Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Charges for services	\$ 177,576	\$ 132,530	\$ (45,046)
Interest revenues	5,000	1,064	(3,936)
Total revenues	<u>182,576</u>	<u>133,594</u>	<u>(48,982)</u>
EXPENDITURES			
Current:			
General government	182,576	154,727	27,849
Total expenditures	<u>182,576</u>	<u>154,727</u>	<u>27,849</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(21,133)</u>	<u>(21,133)</u>
Net change in fund balances	-	(21,133)	(21,133)
Fund balances - beginning	<u>-</u>	<u>42,402</u>	<u>42,402</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 21,269</u>	<u>\$ 21,269</u>

COUNTY OF VOLUSIA, FLORIDA
Criminal Justice Reimbursement Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Fines and forfeitures	\$ 651,621	\$ 651,620	\$ (1)
Total revenues	<u>651,621</u>	<u>651,620</u>	<u>(1)</u>
EXPENDITURES			
Current:			
General government	651,621	651,620	1
Total expenditures	<u>651,621</u>	<u>651,620</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-
Fund balances - beginning	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF VOLUSIA, FLORIDA
Road Impact Fees Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Interest revenues	\$ 275,000	\$ 195,045	\$ (79,955)
Miscellaneous revenues	-	363,557	363,557
Special assessments levied/impact fees	<u>7,420,000</u>	<u>9,819,868</u>	<u>2,399,868</u>
Total revenues	<u>7,695,000</u>	<u>10,378,470</u>	<u>2,683,470</u>
EXPENDITURES			
Current:			
Transportation	<u>15,282,739</u>	<u>5,757,098</u>	<u>9,525,641</u>
Total expenditures	<u>15,282,739</u>	<u>5,757,098</u>	<u>9,525,641</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,587,739)</u>	<u>4,621,372</u>	<u>12,209,111</u>
Net change in fund balances	<u>(7,587,739)</u>	<u>4,621,372</u>	<u>12,209,111</u>
Fund balances - beginning	<u>7,587,739</u>	<u>9,187,740</u>	<u>1,600,001</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 13,809,112</u>	<u>\$ 13,809,112</u>

COUNTY OF VOLUSIA, FLORIDA
Park Impact Fees Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Interest revenues	\$ 30,388	\$ 29,014	\$ (1,374)
Special assessments levied/impact fees	410,000	748,404	338,404
Total revenues	<u>440,388</u>	<u>777,418</u>	<u>337,030</u>
EXPENDITURES			
Current:			
Culture/recreation	400,461	122,716	277,745
Total expenditures	<u>400,461</u>	<u>122,716</u>	<u>277,745</u>
Excess (deficiency) of revenues over (under) expenditures	<u>39,927</u>	<u>654,702</u>	<u>614,775</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(220,427)	-	220,427
Total Other Financing Sources and Uses	<u>(220,427)</u>	<u>-</u>	<u>220,427</u>
Net change in fund balances	(180,500)	654,702	835,202
Fund balances - beginning	<u>180,500</u>	<u>1,742,251</u>	<u>1,561,751</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 2,396,953</u>	<u>\$ 2,396,953</u>

COUNTY OF VOLUSIA, FLORIDA
Fire Services Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Taxes	\$ 14,152,503	\$ 14,234,059	\$ 81,556
Intergovernmental revenues	18,950	31,324	12,374
Charges for services	707,244	698,569	(8,675)
Interest revenues	140,000	99,158	(40,842)
Miscellaneous revenues	37,000	47,560	10,560
Total revenues	<u>15,055,697</u>	<u>15,110,670</u>	<u>54,973</u>
EXPENDITURES			
Current:			
Public safety	17,283,630	13,130,647	4,152,983
Total expenditures	<u>17,283,630</u>	<u>13,130,647</u>	<u>4,152,983</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,227,933)</u>	<u>1,980,023</u>	<u>4,207,956</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	1,117,004	1,117,004	-
Transfers (out)	(2,577,004)	(2,385,158)	191,846
Proceeds from notes payable	2,950,000	725,000	(2,225,000)
Total other financing sources and (uses)	<u>1,490,000</u>	<u>(543,154)</u>	<u>(2,033,154)</u>
Net change in fund balances	(737,933)	1,436,869	2,174,802
Fund balances - beginning	<u>737,933</u>	<u>896,606</u>	<u>158,673</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 2,333,475</u>	<u>\$ 2,333,475</u>

COUNTY OF VOLUSIA, FLORIDA
Fire Impact Fees Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Interest revenues	\$ 17,000	\$ 14,499	\$ (2,501)
Special assessments levied/impact fees	<u>293,000</u>	<u>493,318</u>	<u>200,318</u>
Total revenues	<u>310,000</u>	<u>507,817</u>	<u>197,817</u>
EXPENDITURES			
Current:			
Public safety	<u>211,393</u>	<u>36,450</u>	<u>174,943</u>
Total expenditures	<u>211,393</u>	<u>36,450</u>	<u>174,943</u>
Excess (deficiency) of revenues over (under) expenditures	<u>98,607</u>	<u>471,367</u>	<u>372,760</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)	<u>(715,000)</u>	<u>(715,000)</u>	<u>-</u>
Total other financing sources and (uses)	<u>(715,000)</u>	<u>(715,000)</u>	<u>-</u>
Net change in fund balances	(616,393)	(243,633)	372,760
Fund balances - beginning	<u>616,393</u>	<u>714,825</u>	<u>98,432</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 471,192</u>	<u>\$ 471,192</u>

COUNTY OF VOLUSIA, FLORIDA
Silver Sands / Bethune Beach Municipal Service District Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Taxes	\$ 13,484	\$ 13,616	\$ 132
Interest revenues	50	97	47
Total revenues	<u>13,534</u>	<u>13,713</u>	<u>179</u>
EXPENDITURES			
Current:			
Transportation	13,883	12,363	1,520
Total expenditures	<u>13,883</u>	<u>12,363</u>	<u>1,520</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(349)</u>	<u>1,350</u>	<u>1,699</u>
Net change in fund balances	(349)	1,350	1,699
Fund balances - beginning	<u>349</u>	<u>508</u>	<u>159</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 1,858</u>	<u>\$ 1,858</u>

COUNTY OF VOLUSIA, FLORIDA
Gemini Springs Addition Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Interest revenues	\$ -	\$ 1,235	\$ 1,235
Total revenues	<u>-</u>	<u>1,235</u>	<u>1,235</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>1,235</u>	<u>1,235</u>
Net change in fund balances	-	1,235	1,235
Fund balances - beginning	<u>-</u>	<u>103,523</u>	<u>103,523</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 104,758</u>	<u>\$ 104,758</u>

COUNTY OF VOLUSIA, FLORIDA
Stormwater Utility Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental revenues	\$ -	\$ 26,747	\$ 26,747
Charges for services	1,700,000	1,731,204	31,204
Interest revenues	45,000	21,135	(23,865)
Miscellaneous revenues	-	25,666	25,666
Total revenues	<u>1,745,000</u>	<u>1,804,752</u>	<u>59,752</u>
EXPENDITURES			
Current:			
General government	65,127	48,549	16,578
Transportation	4,353,736	2,063,049	2,290,687
Total expenditures	<u>4,418,863</u>	<u>2,111,598</u>	<u>2,307,265</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,673,863)</u>	<u>(306,846)</u>	<u>2,367,017</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(30,000)	(30,000)	-
Total other financing sources and (uses)	<u>(30,000)</u>	<u>(30,000)</u>	<u>-</u>
Net change in fund balances	(2,703,863)	(336,846)	2,367,017
Fund balances - beginning	<u>2,703,863</u>	<u>1,735,980</u>	<u>(967,883)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 1,399,134</u>	<u>\$ 1,399,134</u>

COUNTY OF VOLUSIA, FLORIDA
Volusia ECHO Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Taxes	\$ 4,101,706	\$ 4,160,972	\$ 59,266
Intergovernmental revenues	-	317	317
Interest revenues	50,000	115,663	65,663
Total revenues	<u>4,151,706</u>	<u>4,276,952</u>	<u>125,246</u>
EXPENDITURES			
Current:			
Culture/recreation	8,385,478	2,028,214	6,357,264
Total expenditures	<u>8,385,478</u>	<u>2,028,214</u>	<u>6,357,264</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,233,772)</u>	<u>2,248,738</u>	<u>6,482,510</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(1,517,300)	(782,300)	735,000
Total other financing sources and (uses)	<u>(1,517,300)</u>	<u>(782,300)</u>	<u>735,000</u>
Net change in fund balances	(5,751,072)	1,466,438	7,217,510
Fund balances - beginning	<u>5,751,072</u>	<u>5,815,363</u>	<u>64,291</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 7,281,801</u>	<u>\$ 7,281,801</u>

COUNTY OF VOLUSIA, FLORIDA
Volusia Forever Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Taxes	\$ 4,101,706	\$ 4,192,068	\$ 90,362
Intergovernmental revenues	1,466,150	1,466,467	317
Interest revenues	62,000	10,322	(51,678)
Miscellaneous revenues	-	7,501	7,501
Total revenues	<u>5,629,856</u>	<u>5,676,358</u>	<u>46,502</u>
EXPENDITURES			
Current:			
Physical environment	9,183,914	7,446,764	1,737,150
Total expenditures	<u>9,183,914</u>	<u>7,446,764</u>	<u>1,737,150</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,554,058)</u>	<u>(1,770,406)</u>	<u>1,783,652</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(908,879)	(706,457)	202,422
Proceeds from notes payable	2,500,000	2,500,000	-
Total other financing sources and (uses)	<u>1,591,121</u>	<u>1,793,543</u>	<u>202,422</u>
Net change in fund balances	(1,962,937)	23,137	1,986,074
Fund balances - beginning	<u>1,962,937</u>	<u>1,984,786</u>	<u>21,849</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 2,007,923</u>	<u>\$ 2,007,923</u>

COUNTY OF VOLUSIA, FLORIDA
Law / Beach Enforcement Trust Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Interest revenues	\$ 12,200	\$ 3,377	\$ (8,823)
Miscellaneous revenues	105,500	179,228	73,728
Total revenues	<u>117,700</u>	<u>182,605</u>	<u>64,905</u>
EXPENDITURES			
Current:			
Public safety	695,260	217,463	477,797
Total expenditures	<u>695,260</u>	<u>217,463</u>	<u>477,797</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(577,560)</u>	<u>(34,858)</u>	<u>542,702</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(66,969)	(66,969)	-
Total other financing sources and (uses)	<u>(66,969)</u>	<u>(66,969)</u>	<u>-</u>
Net change in fund balances	(644,529)	(101,827)	542,702
Fund balances - beginning	<u>644,529</u>	<u>252,103</u>	<u>(392,426)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 150,276</u>	<u>\$ 150,276</u>

COUNTY OF VOLUSIA, FLORIDA
Federal Forfeiture Sharing Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Interest revenues	\$ 16,000	\$ 1,313	\$ (14,687)
Miscellaneous revenues	202,500	194,744	(7,756)
Total revenues	<u>218,500</u>	<u>196,057</u>	<u>(22,443)</u>
EXPENDITURES			
Current:			
Public safety	784,278	109,993	674,285
Total expenditures	<u>784,278</u>	<u>109,993</u>	<u>674,285</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(565,778)</u>	<u>86,064</u>	<u>651,842</u>
Net change in fund balances	(565,778)	86,064	651,842
Fund balances - beginning	<u>565,778</u>	<u>69,253</u>	<u>(496,525)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 155,317</u>	<u>\$ 155,317</u>

COUNTY OF VOLUSIA
State Housing Incentive Program (S.H.I.P.) Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental revenues	\$ 5,272,678	\$ 1,369,539	\$ (3,903,139)
Charges for services	50,000	973,186	923,186
Interest revenues	50,000	64,016	14,016
Total revenues	<u>5,372,678</u>	<u>2,406,741</u>	<u>(2,965,937)</u>
EXPENDITURES			
Current:			
Economic environment	4,924,090	2,235,801	2,688,289
Human services	448,588	198,668	249,920
Total expenditures	<u>5,372,678</u>	<u>2,434,469</u>	<u>2,938,209</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(27,728)</u>	<u>(27,728)</u>
Net change in fund balances	-	(27,728)	(27,728)
Fund balances - beginning, restated	<u>-</u>	<u>1,213,225</u>	<u>1,213,225</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 1,185,497</u>	<u>\$ 1,185,497</u>

COUNTY OF VOLUSIA, FLORIDA
Gas Tax Revenue Bonds Debt Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Interest revenues	\$ -	\$ 1,834	\$ 1,834
Total revenues	<u>-</u>	<u>1,834</u>	<u>1,834</u>
EXPENDITURES			
Debt service:			
Principal retirement	480,000	480,000	-
Interest and fiscal charges	43,360	41,899	1,461
Total expenditures	<u>523,360</u>	<u>521,899</u>	<u>1,461</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(523,360)</u>	<u>(520,065)</u>	<u>3,295</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	480,104	480,104	-
Total other financing sources and (uses)	<u>480,104</u>	<u>480,104</u>	<u>-</u>
Net change in fund balances	(43,256)	(39,961)	3,295
Fund balances - beginning	<u>430,816</u>	<u>430,816</u>	<u>-</u>
Fund balances - ending	<u>\$ 387,560</u>	<u>\$ 390,855</u>	<u>\$ 3,295</u>

COUNTY OF VOLUSIA, FLORIDA
Sales Tax Improvement Revenue and Refunding Bonds Debt Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
EXPENDITURES			
Debt service:			
Principal retirement	\$ 60,000	\$ 60,000	\$ -
Interest and fiscal charges	28,495	28,495	-
Total expenditures	<u>88,495</u>	<u>88,495</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(88,495)</u>	<u>(88,495)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	88,495	88,495	-
Total other financing sources and (uses)	<u>88,495</u>	<u>88,495</u>	<u>-</u>
Net change in fund balances	-	-	-
Fund balances - beginning, restated	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF VOLUSIA, FLORIDA
Subordinate Lien Sales Tax Revenue Bonds Debt Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Interest revenues	\$ 21,845	\$ 21,845	\$ -
Total revenues	<u>21,845</u>	<u>21,845</u>	<u>-</u>
EXPENDITURES			
Debt service:			
Principal retirement	4,510,000	4,510,000	-
Interest and fiscal charges	4,161,344	4,161,344	-
Total expenditures	<u>8,671,344</u>	<u>8,671,344</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,649,499)</u>	<u>(8,649,499)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	8,649,499	8,649,499	-
Total other financing sources and (uses)	<u>8,649,499</u>	<u>8,649,499</u>	<u>-</u>
Net change in fund balances	-	-	-
Fund balances - beginning, restated	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

COUNTY OF VOLUSIA, FLORIDA
Tourist Development Tax Refunding Revenue Bonds Debt Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Interest revenues	\$ 29,000	\$ 28,988	\$ (12)
Total revenues	<u>29,000</u>	<u>28,988</u>	<u>(12)</u>
EXPENDITURES			
Debt service:			
Principal retirement	1,645,000	1,645,000	-
Interest and fiscal charges	623,888	615,288	8,600
Total expenditures	<u>2,268,888</u>	<u>2,260,288</u>	<u>8,600</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,239,888)</u>	<u>(2,231,300)</u>	<u>8,588</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	2,259,857	2,259,857	-
Transfers (out)	<u>(2,256,500)</u>	<u>(2,256,500)</u>	<u>-</u>
Total other financing sources and (uses)	<u>3,357</u>	<u>3,357</u>	<u>-</u>
Net change in fund balances	<u>(2,236,531)</u>	<u>(2,227,943)</u>	<u>8,588</u>
Fund balances - beginning	<u>3,840,189</u>	<u>3,840,189</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,603,658</u>	<u>\$ 1,612,246</u>	<u>\$ 8,588</u>

COUNTY OF VOLUSIA, FLORIDA
Guaranteed Entitlement Revenue Bonds Debt Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental revenues	\$ 955,028	\$ 955,028	\$ -
Fines and forfeitures	720,183	720,183	-
Interest revenues	3,194	3,194	-
Total revenues	<u>1,678,405</u>	<u>1,678,405</u>	<u>-</u>
EXPENDITURES			
Debt service:			
Principal retirement	1,770,000	1,770,000	-
Interest and fiscal charges	90,042	90,042	-
Total expenditures	<u>1,860,042</u>	<u>1,860,042</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(181,637)</u>	<u>(181,637)</u>	<u>-</u>
Net change in fund balances	(181,637)	(181,637)	-
Fund balances - beginning, restated	<u>181,637</u>	<u>181,637</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF VOLUSIA, FLORIDA
Special Assessment Improvement Bonds Debt Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Interest revenues	\$ 19,036	\$ 19,036	\$ -
Special assessments levied/impact fees	185,567	185,567	-
Total revenues	<u>204,603</u>	<u>204,603</u>	<u>-</u>
EXPENDITURES			
Debt service:			
Principal retirement	60,000	60,000	-
Interest and fiscal charges	4,862	4,862	-
Total expenditures	<u>64,862</u>	<u>64,862</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>139,741</u>	<u>139,741</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)	<u>(462,303)</u>	<u>(462,303)</u>	<u>-</u>
Total other financing sources and (uses)	<u>(462,303)</u>	<u>(462,303)</u>	<u>-</u>
Net change in fund balances	<u>(322,562)</u>	<u>(322,562)</u>	<u>-</u>
Fund balances - beginning	<u>322,562</u>	<u>322,562</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF VOLUSIA, FLORIDA
Lease Purchase Agreements Debt Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Miscellaneous revenues	\$ 442,674	\$ 442,683	\$ 9
Total revenues	<u>442,674</u>	<u>442,683</u>	<u>9</u>
EXPENDITURES			
Debt service:			
Principal retirement	5,210,357	4,799,463	410,894
Interest and fiscal charges	527,039	372,262	154,777
Total expenditures	<u>5,737,396</u>	<u>5,171,725</u>	<u>565,671</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,294,722)</u>	<u>(4,729,042)</u>	<u>565,680</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	5,294,722	4,729,052	(565,670)
Total other financing sources and (uses)	<u>5,294,722</u>	<u>4,729,052</u>	<u>(565,670)</u>
Net change in fund balances	-	10	10
Fund balances - beginning	<u>-</u>	<u>75,535</u>	<u>75,535</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 75,545</u>	<u>\$ 75,545</u>

COUNTY OF VOLUSIA, FLORIDA
Volusia County Courthouse Construction Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended September 30, 2004

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Charges for services	\$ 191	\$ -	\$ 191	\$ -
Interest revenues	7,422,130	81,973	7,504,103	5,534,953
Miscellaneous revenues	26,400	-	26,400	-
Total revenues	<u>7,448,721</u>	<u>81,973</u>	<u>7,530,694</u>	<u>5,534,953</u>
EXPENDITURES				
Capital outlay	46,154,126	2,081,286	48,235,412	51,987,092
Debt service:				
Bond issuance costs	789,950	-	789,950	789,950
Total expenditures	<u>46,944,076</u>	<u>2,081,286</u>	<u>49,025,362</u>	<u>52,777,042</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(39,495,355)</u>	<u>(1,999,313)</u>	<u>(41,494,668)</u>	<u>(47,242,089)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	785,381	-	785,381	785,381
Transfers (out)	(3,110,292)	-	(3,110,292)	(3,110,292)
Proceeds from notes/bonds payable	59,250,000	-	59,250,000	59,250,000
Payment to refunded bond escrow agent	(9,683,000)	-	(9,683,000)	(9,683,000)
Total other financing sources and (uses)	<u>47,242,089</u>	<u>-</u>	<u>47,242,089</u>	<u>47,242,089</u>
Net change in fund balances	<u>\$ 7,746,734</u>	<u>(1,999,313)</u>	<u>\$ 5,747,421</u>	<u>\$ -</u>
Fund balances - beginning		<u>7,746,734</u>		
Fund balances - ending		<u>\$ 5,747,421</u>		

COUNTY OF VOLUSIA, FLORIDA
Beach Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended September 30, 2004

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Charges for services	\$ 4,515,460	\$ -	\$ 4,515,460	\$ 4,515,460
Interest revenues	591,989	12,303	604,292	587,656
Miscellaneous revenues	871,878	-	871,878	1,951,129
Total revenues	<u>5,979,327</u>	<u>12,303</u>	<u>5,991,630</u>	<u>7,054,245</u>
EXPENDITURES				
Capital outlay	5,724,910	35,839	5,760,749	7,700,608
Total expenditures	<u>5,724,910</u>	<u>35,839</u>	<u>5,760,749</u>	<u>7,700,608</u>
Excess (deficiency) of revenues over (under) expenditures	<u>254,417</u>	<u>(23,536)</u>	<u>230,881</u>	<u>(646,363)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	3,476,364	933,302	4,409,666	4,425,864
Transfers (out)	(3,004,559)	(488,150)	(3,492,709)	(3,490,001)
Total other financing sources and (uses)	<u>471,805</u>	<u>445,152</u>	<u>916,957</u>	<u>935,863</u>
Net change in fund balances	<u>\$ 726,222</u>	<u>421,616</u>	<u>\$ 1,147,838</u>	<u>\$ 289,500</u>
Fund balances - beginning		<u>726,222</u>		
Fund balances - ending		<u>\$ 1,147,838</u>		

COUNTY OF VOLUSIA, FLORIDA
Parks Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended September 30, 2004

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Intergovernmental revenue	\$ 1,070,904	\$ 168,390	\$ 1,239,294	\$ 1,019,023
Charges for services	2,654	554	3,208	-
Interest revenues	594,957	2,889	597,846	300,556
Miscellaneous revenues	110,657	15	110,672	50,787
Total revenues	<u>1,779,172</u>	<u>171,848</u>	<u>1,951,020</u>	<u>1,370,366</u>
EXPENDITURES				
Capital outlay	2,278,304	580,225	2,858,529	5,122,313
Total expenditures	<u>2,278,304</u>	<u>580,225</u>	<u>2,858,529</u>	<u>5,122,313</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(499,132)</u>	<u>(408,377)</u>	<u>(907,509)</u>	<u>(3,751,947)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,976,306	592,800	2,569,106	4,291,855
Transfers (out)	(310,944)	(228,964)	(539,908)	(539,908)
Total other financing sources and (uses)	<u>1,665,362</u>	<u>363,836</u>	<u>2,029,198</u>	<u>3,751,947</u>
Net change in fund balances	<u>\$ 1,166,230</u>	<u>(44,541)</u>	<u>\$ 1,121,689</u>	<u>\$ -</u>
Fund balances - beginning		<u>1,166,230</u>		
Fund balances - ending		<u>\$ 1,121,689</u>		

COUNTY OF VOLUSIA, FLORIDA
Library Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended September 30, 2004

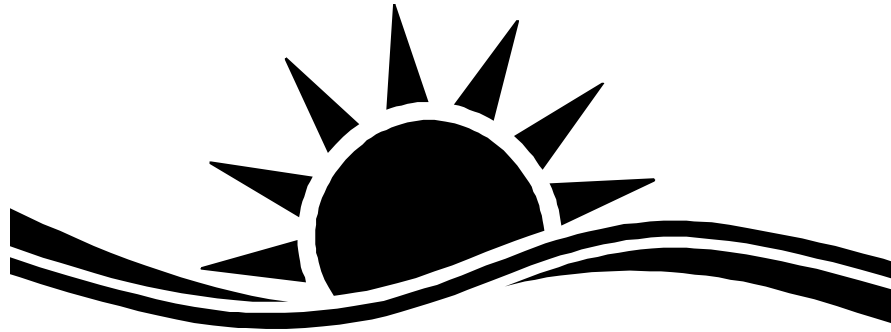
	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Intergovernmental revenue	\$ 300,000	\$ -	\$ 300,000	\$ 300,000
Interest revenues	206,140	4,650	210,790	210,790
Miscellaneous revenues	35,000	-	35,000	35,000
Total revenues	<u>541,140</u>	<u>4,650</u>	<u>545,790</u>	<u>545,790</u>
EXPENDITURES				
Capital outlay	1,152,039	-	1,152,039	1,152,039
Total expenditures	<u>1,152,039</u>	<u>-</u>	<u>1,152,039</u>	<u>1,152,039</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(610,899)</u>	<u>4,650</u>	<u>(606,249)</u>	<u>(606,249)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,000,000	-	1,000,000	1,000,000
Transfers (out)	-	(393,751)	(393,751)	(393,751)
Total other financing sources and (uses)	<u>1,000,000</u>	<u>(393,751)</u>	<u>606,249</u>	<u>606,249</u>
Net change in fund balances	<u>\$ 389,101</u>	<u>(389,101)</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balances - beginning		<u>389,101</u>		
Fund balances - ending		<u>\$ -</u>		

COUNTY OF VOLUSIA, FLORIDA
DeLand Complex Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended September 30, 2004

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ -	\$ 393,751	\$ 393,751	\$ 393,751
Total other financing sources and (uses)	<u>-</u>	<u>393,751</u>	<u>393,751</u>	<u>393,751</u>
Net change in fund balances	<u>\$ -</u>	<u>393,751</u>	<u>\$ 393,751</u>	<u>\$ 393,751</u>
Fund balances - beginning		<u>-</u>		
Fund balances - ending		<u>\$ 393,751</u>		

COUNTY OF VOLUSIA, FLORIDA
Other Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended September 30, 2004

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Charges for services	\$ 710	\$ -	\$ 710	\$ -
Interest revenues	147,895	311	148,206	151,018
Miscellaneous revenues	3,402	-	3,402	-
Total revenues	<u>152,007</u>	<u>311</u>	<u>152,318</u>	<u>151,018</u>
EXPENDITURES				
Capital outlay	1,183,418	35,400	1,218,818	1,226,060
Total expenditures	<u>1,183,418</u>	<u>35,400</u>	<u>1,218,818</u>	<u>1,226,060</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,031,411)</u>	<u>(35,089)</u>	<u>(1,066,500)</u>	<u>(1,075,042)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	286,346	-	286,346	286,346
Transfers (out)	(61,304)	(1,300)	(62,604)	(61,304)
Proceeds from notes/bonds payable	850,000	-	850,000	850,000
Total other financing sources and (uses)	<u>1,075,042</u>	<u>(1,300)</u>	<u>1,073,742</u>	<u>1,075,042</u>
Net change in fund balances	<u>\$ 43,631</u>	<u>(36,389)</u>	<u>\$ 7,242</u>	<u>\$ -</u>
Fund balances - beginning		<u>43,631</u>		
Fund balances - ending		<u>\$ 7,242</u>		



Volusia County
FLORIDA

INTERNAL SERVICE FUNDS

Internal Service Funds account for the financing of goods or services provided by one department or division to other departments or divisions of the County, or to other governmental units, on a cost reimbursement basis.

Computer Replacement

The Computer Replacement Fund accounts for the fiscal activity related to replacing and maintaining the County's computer workstations.

Vehicle Maintenance

The Vehicle Maintenance Fund accounts for the fiscal activity related to maintaining and replacing the County's automotive and heavy equipment.

Insurance

The Insurance Fund accounts for the fiscal activity related to the County's self-insurance and risk management programs.

Employee Group Insurance

The Employee Group Insurance Fund accounts for the fiscal activity related to a self-funded group health insurance plan provided to County employees.

COUNTY OF VOLUSIA, FLORIDA
Internal Service Funds
Combining Statement of Net Assets
September 30, 2004

	Computer Replacement	Vehicle Maintenance	Insurance
ASSETS			
Current assets:			
Equity in pooled cash and investments	\$ 836,229	\$ 1,716,381	\$ 11,044,813
Receivables:			
Accounts - net	-	-	-
Due from other funds	-	-	148,870
Due from component units	-	769	-
Due from other governments	-	71,878	-
Inventories	-	195,286	-
Prepaid expenses	-	-	14,347
Total current assets	836,229	1,984,314	11,208,030
Noncurrent assets:			
Advances to other funds	-	-	185,834
Capital assets:			
Buildings	-	1,915,516	-
Improvements other than buildings	-	458,733	-
Equipment	1,473,818	10,961,869	148,641
Less accumulated depreciation	(631,578)	(6,468,988)	(66,935)
Total capital assets (net of accumulated depreciation)	842,240	6,867,130	81,706
Total noncurrent assets	842,240	6,867,130	267,540
Total assets	1,678,469	8,851,444	11,475,570
LIABILITIES			
Current liabilities:			
Accounts payable	-	932,940	150,315
Due to other governments	-	161	-
Compensated absences payable	-	119,030	37,797
Estimated claims payable	-	-	3,677,164
Total current liabilities	-	1,052,131	3,865,276
Noncurrent liabilities:			
Compensated absences payable	-	338,780	107,576
Estimated claims payable	-	-	11,623,014
Total noncurrent liabilities	-	338,780	11,730,590
Total liabilities	-	1,390,911	15,595,866
NET ASSETS			
Invested in capital assets	842,240	6,867,130	81,706
Unrestricted (deficit)	836,229	593,403	(4,202,002)
Total net assets (deficit)	\$ 1,678,469	\$ 7,460,533	\$ (4,120,296)

Employee Group Insurance	Total
\$ 8,790,690	\$ 22,388,113
378,480	378,480
-	148,870
-	769
-	71,878
-	195,286
-	14,347
<u>9,169,170</u>	<u>23,197,743</u>
-	185,834
-	1,915,516
-	458,733
-	12,584,328
-	(7,167,501)
<u>-</u>	<u>7,791,076</u>
<u>-</u>	<u>7,976,910</u>
<u>9,169,170</u>	<u>31,174,653</u>
9,634	1,092,889
780	941
893	157,720
<u>2,150,000</u>	<u>5,827,164</u>
<u>2,161,307</u>	<u>7,078,714</u>
2,544	448,900
-	11,623,014
<u>2,544</u>	<u>12,071,914</u>
<u>2,163,851</u>	<u>19,150,628</u>
-	7,791,076
<u>7,005,319</u>	<u>4,232,949</u>
<u>\$ 7,005,319</u>	<u>\$ 12,024,025</u>

COUNTY OF VOLUSIA, FLORIDA
Internal Service Funds
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
For the Year Ended September 30, 2004

	<u>Computer Replacement</u>	<u>Vehicle Maintenance</u>	<u>Insurance</u>
Operating Revenues:			
Charges for services	\$ 833,027	\$ 9,186,221	\$ 8,332,909
Miscellaneous revenues	-	28,654	7,494
Total operating revenues	<u>833,027</u>	<u>9,214,875</u>	<u>8,340,403</u>
Operating Expenses:			
Personal services	-	2,535,011	660,497
Contracted services	-	85,194	589,996
Supplies and materials	-	3,033,389	20,694
Repairs and maintenance	-	2,594,493	15,625
Utilities	-	37,971	2,386
Other services and charges	-	74,687	1,981,429
Depreciation	408,792	1,428,468	33,133
Claims expense	-	-	4,068,759
Total operating expenses	<u>408,792</u>	<u>9,789,213</u>	<u>7,372,519</u>
Operating income (loss)	<u>424,235</u>	<u>(574,338)</u>	<u>967,884</u>
Nonoperating Revenues (Expenses):			
Interest revenues	13,714	20,391	150,105
Interest expense	(14,454)	-	-
Net (loss) on disposal of capital assets	(440)	(82,132)	(12,454)
Miscellaneous revenues	-	393	14
Total nonoperating revenues (expenses)	<u>(1,180)</u>	<u>(61,348)</u>	<u>137,665</u>
Income (loss) before contributions and transfers	423,055	(635,686)	1,105,549
Capital contributions	-	751	750
Transfers in	-	-	1,375,000
Change in net assets	<u>423,055</u>	<u>(634,935)</u>	<u>2,481,299</u>
Total net assets - beginning	<u>1,255,414</u>	<u>8,095,468</u>	<u>(6,601,595)</u>
Total net assets - ending	<u>\$ 1,678,469</u>	<u>\$ 7,460,533</u>	<u>\$ (4,120,296)</u>

Employee Group Insurance	Total
\$ 21,184,646	\$ 39,536,803
9,671	45,819
21,194,317	39,582,622
52,120	3,247,628
2,202,201	2,877,391
960	3,055,043
-	2,610,118
-	40,357
18,190	2,074,306
-	1,870,393
16,363,729	20,432,488
18,637,200	36,207,724
2,557,117	3,374,898
152,720	336,930
-	(14,454)
-	(95,026)
-	407
152,720	227,857
2,709,837	3,602,755
-	1,501
-	1,375,000
2,709,837	4,979,256
4,295,482	7,044,769
\$ 7,005,319	\$ 12,024,025

COUNTY OF VOLUSIA, FLORIDA
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended September 30, 2004

	Computer Replacement	Vehicle Maintenance	Insurance
Cash Flows from Operating Activities			
Receipts from customers and users	\$ 833,027	\$ 9,169,151	\$ 8,332,909
Payments to suppliers	-	(5,157,024)	(6,312,732)
Payments to employees	-	(2,505,743)	(657,255)
Other operating revenue	-	28,654	7,494
Net cash provided by operating activities	<u>833,027</u>	<u>1,535,038</u>	<u>1,370,416</u>
Cash Flows from Noncapital Financing Activities			
Transfers from other funds	-	-	1,375,000
Principal payment received on interfund loans	-	-	139,873
Interest payment received on interfund loans	-	-	34,719
Net cash provided by noncapital financing activities	<u>-</u>	<u>-</u>	<u>1,549,592</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition and construction of capital assets	-	(1,774,614)	(74,209)
Principal paid on capital debt	(408,135)	-	-
Interest paid on capital debt	(14,454)	-	-
Proceeds from sale of capital assets	1	169,029	241
Net cash (used) by capital and related financing activities	<u>(422,588)</u>	<u>(1,605,585)</u>	<u>(73,968)</u>
Cash Flows from Investing Activities			
Interest revenues	13,714	20,391	115,386
Net cash provided by investing activities	<u>13,714</u>	<u>20,391</u>	<u>115,386</u>
Net increase (decrease) in cash and cash equivalents	424,153	(50,156)	2,961,426
Cash and cash equivalents at beginning of year	<u>412,076</u>	<u>1,766,537</u>	<u>8,083,387</u>
Cash and cash equivalents at end of year	<u>\$ 836,229</u>	<u>\$ 1,716,381</u>	<u>\$ 11,044,813</u>

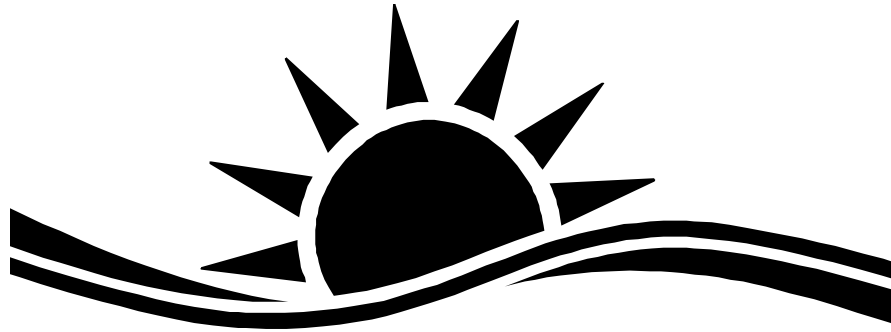
Employee Group Insurance	Total
\$ 20,806,758	\$ 39,141,845
(18,425,932)	(29,895,688)
(50,594)	(3,213,592)
9,671	45,819
2,339,903	6,078,384
-	1,375,000
-	139,873
-	34,719
-	1,549,592
-	(1,848,823)
-	(408,135)
-	(14,454)
-	169,271
-	(2,102,141)
152,720	302,211
152,720	302,211
2,492,623	5,828,046
6,298,067	\$ 16,560,067
\$ 8,790,690	\$ 22,388,113

COUNTY OF VOLUSIA, FLORIDA
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended September 30, 2004

	<u>Computer Replacement</u>	<u>Vehicle Maintenance</u>	<u>Insurance</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities			
Operating income (loss)	<u>\$ 424,235</u>	<u>\$ (574,338)</u>	<u>\$ 967,884</u>
Depreciation	408,792	1,428,468	33,133
Change in assets and liabilities:			
(Increase) in accounts receivable	-	-	-
(Increase) in due from component units	-	(769)	-
(Increase) in due from other governments	-	(16,301)	-
(Increase) in inventories	-	(39,786)	-
(Increase) in prepaid expenses	-	-	(12,036)
Increase in accounts payable	-	708,335	147,385
Increase in due to other governments	-	161	-
Increase in estimated claims payable	-	-	230,808
Increase in compensated absences payable	-	29,268	3,242
Total adjustments	<u>408,792</u>	<u>2,109,376</u>	<u>402,532</u>
Net cash provided by operating activities	<u><u>\$ 833,027</u></u>	<u><u>\$ 1,535,038</u></u>	<u><u>\$ 1,370,416</u></u>
 Noncash Investing, Capital, and Financing Activities:			
Contributions of capital assets from government	\$ -	\$ 751	\$ 750
Borrowing under capital lease	408,135	-	-

<u>Employee Group Insurance</u>	<u>Total</u>
\$ 2,557,117	\$ 3,374,898
-	1,870,393
(377,888)	(377,888)
-	(769)
-	(16,301)
-	(39,786)
-	(12,036)
668	856,388
780	941
157,700	388,508
1,526	34,036
<u>(217,214)</u>	<u>2,703,486</u>
<u>\$ 2,339,903</u>	<u>\$ 6,078,384</u>

\$ -	\$ 1,501
-	408,135



Volusia County
FLORIDA

AGENCY FUNDS

Agency Funds are used to report resources held by the County in a purely custodial capacity. Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

Inmate Trust

The Inmate Trust Fund accounts for funds held by the County on behalf of prison inmates.

General Trust

The General Trust Fund accounts for various funds held by the County acting in an agency capacity, for individuals, private organizations, or other governmental units.

Impact Fee – Other Governments

The Impact Fee – Other Governments Fund accounts for the collection and distribution of a school impact fee on behalf of the Volusia County School Board.

Meadowlea Utility

The Meadowlea Utility Fund accounts for the fiscal activities of water and sewer plants and distribution systems located in the Meadowlea area of the County. The County has been declared the temporary receiver of this utility by the court, which will make a decision as to a permanent owner of the utility at a later date.

Stone Island Utility

The Stone Island Utility Fund accounts for the fiscal activities of water and sewer plants and distribution systems located in the Stone Island area of the County. The County has been declared the temporary receiver of this utility by the court, which will make a decision as to a permanent owner of the utility at a later date.

State of Florida Agency Funds

The State of Florida Agency Funds accounts for the collection and distribution of various fees on behalf of the State of Florida.

Sheriff's Civil, Cash Bond and Fine

The Sheriff's Civil, Cash Bond and Fine Fund accounts for funds collected from fees charged for processing enforceable and nonenforceable writs and subpoenas, for bail bonds paid to the County, and to pay fines to the Clerk of the Circuit Court from these funds by order of the Circuit or County Courts.

Tax Collector's Transfer

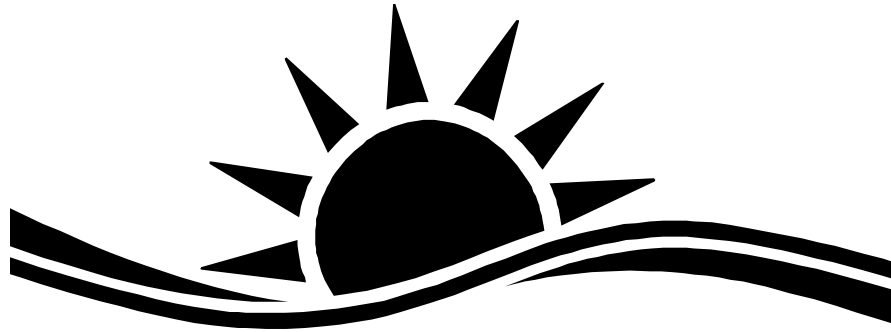
The Tax Collector's Transfer Fund accounts for the collection and distribution of ad valorem taxes and occupational licenses on behalf of other governmental units and taxing authorities.

COUNTY OF VOLUSIA, FLORIDA
Schedule of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended September 30, 2004

	Balance September 30, 2003	Additions	Deductions	Balance September 30, 2004
Inmate Trust				
Assets:				
Equity in pooled cash and investments	\$ 117,523	\$ 2,471,247	\$ 2,454,142	\$ 134,628
Accounts receivable	432	4,207	3,613	1,026
Total assets	117,955	2,475,454	2,457,755	135,654
Liabilities:				
Accounts payable	-	1,093	-	1,093
Deposits	117,955	2,474,361	2,457,755	134,561
Total liabilities	117,955	2,475,454	2,457,755	135,654
General Trust				
Assets:				
Equity in pooled cash and investments	915,879	841,022	598,697	1,158,204
Special assessment receivable	348,744	200,842	194,956	354,630
Special assessment interest receivable	24,413	26,543	20,823	30,133
Total assets	1,289,036	1,068,407	814,476	1,542,967
Liabilities:				
Due to other governments	377,654	227,332	163,348	441,638
Deposits	911,382	841,075	651,128	1,101,329
Total liabilities	1,289,036	1,068,407	814,476	1,542,967
Impact Fees - Other Governments				
Assets:				
Equity in pooled cash and investments	434,536	7,785,544	7,784,395	435,685
Accounts receivable	1,937	-	-	1,937
Total assets	436,473	7,785,544	7,784,395	437,622
Liabilities:				
Due to other governments	436,473	7,785,544	7,784,395	437,622
Meadowlea Utility				
Assets:				
Equity in pooled cash and investments	291,406	121,971	89,802	323,575
Liabilities:				
Deposits	291,406	121,971	89,802	323,575
Stone Island Utility				
Assets:				
Equity in pooled cash and investments	142,146	171,316	77,020	236,442
Liabilities:				
Deposits	142,146	171,316	77,020	236,442

COUNTY OF VOLUSIA, FLORIDA
Schedule of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended September 30, 2004

	Balance September 30, 2003	Additions	Deductions	Balance September 30, 2004
State of Florida Agency Funds				
Assets:				
Equity in pooled cash and investments	934,929	35,325,973	35,408,270	852,632
Liabilities:				
Due to other governments	934,929	35,325,973	35,408,270	852,632
Sheriff's Civil, Cash Bond and Fine				
Assets:				
Equity in pooled cash and investments	1,116,256	2,414,323	2,292,170	1,238,409
Liabilities:				
Deposits	1,116,256	2,414,323	2,292,170	1,238,409
Tax Collector's Transfer				
Assets:				
Equity in pooled cash and investments	5,242,103	1,036,570,146	1,036,988,775	4,823,474
Accounts receivable	11,462	3,698,592	3,704,919	5,135
Total assets	5,253,565	1,040,268,738	1,040,693,694	4,828,609
Liabilities:				
Accounts payable	3,033	520,346,565	520,346,847	2,751
Due to other governments	5,250,532	519,922,173	520,346,847	4,825,858
Total liabilities	5,253,565	1,040,268,738	1,040,693,694	4,828,609
Totals - All Agency Funds				
Assets:				
Equity in pooled cash and investments	\$ 9,194,778	#####	#####	\$ 9,203,049
Accounts receivable	13,831	3,702,799	3,708,532	8,098
Special assessment receivable	348,744	200,842	194,956	354,630
Special assessment interest receivable	24,413	26,543	20,823	30,133
Total assets	\$ 9,581,766	#####	#####	\$ 9,595,910
Liabilities:				
Accounts payable	\$ 3,033	\$ 520,347,658	\$ 520,346,847	\$ 3,844
Due to other governments	6,999,588	563,261,022	563,702,860	6,557,750
Deposits	2,579,145	6,023,046	5,567,875	3,034,316
Total liabilities	\$ 9,581,766	#####	#####	\$ 9,595,910



Volusia County
FLORIDA