

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, 2013

	<u>Ocean Center Expansion</u>	<u>Bond Funded Road Program</u>	<u>Beach</u>
REVENUES			
Intergovernmental revenues	\$ -	\$ -	\$ -
Interest revenues	(3,480)	(95,687)	(17,697)
Miscellaneous revenues	-	-	-
Total revenues	<u>(3,480)</u>	<u>(95,687)</u>	<u>(17,697)</u>
EXPENDITURES			
Capital outlay	65,069	2,613,880	524,586
Total expenditures	<u>65,069</u>	<u>2,613,880</u>	<u>524,586</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(68,549)</u>	<u>(2,709,567)</u>	<u>(542,283)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	180,000	-	343,645
Transfers (out)	-	-	(605,392)
Total other financing sources and (uses)	<u>180,000</u>	<u>-</u>	<u>(261,747)</u>
Net change in fund balances	111,451	(2,709,567)	(804,030)
Fund balances - beginning	<u>803,668</u>	<u>26,137,019</u>	<u>5,400,320</u>
Fund balances - ending	<u>\$ 915,119</u>	<u>\$ 23,427,452</u>	<u>\$ 4,596,290</u>

<u>Trails</u>	<u>Information Technology</u>	<u>Library Construction</u>	<u>Capital Improvement Projects</u>	<u>Branch Jail Expansion</u>	<u>Parks</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,275
(28,788)	(12,302)	(6,552)	(61,232)	(40,349)	(8,263)
-	-	-	-	-	5,000
<u>(28,788)</u>	<u>(12,302)</u>	<u>(6,552)</u>	<u>(61,232)</u>	<u>(40,349)</u>	<u>145,012</u>
487,599	1,011,011	524,003	5,863,738	603,268	116,347
<u>487,599</u>	<u>1,011,011</u>	<u>524,003</u>	<u>5,863,738</u>	<u>603,268</u>	<u>116,347</u>
(516,387)	(1,023,313)	(530,555)	(5,924,970)	(643,617)	28,665
1,600,000	-	-	-	-	1,014,436
<u>(505,934)</u>	<u>-</u>	<u>(728,896)</u>	<u>(853,518)</u>	<u>(571,057)</u>	<u>(342,418)</u>
<u>1,094,066</u>	<u>-</u>	<u>(728,896)</u>	<u>(853,518)</u>	<u>(571,057)</u>	<u>672,018</u>
577,679	(1,023,313)	(1,259,451)	(6,778,488)	(1,214,674)	700,683
<u>7,243,314</u>	<u>3,669,320</u>	<u>2,059,080</u>	<u>9,547,254</u>	<u>10,420,791</u>	<u>1,937,632</u>
<u>\$ 7,820,993</u>	<u>\$ 2,646,007</u>	<u>\$ 799,629</u>	<u>\$ 2,768,766</u>	<u>\$ 9,206,117</u>	<u>\$ 2,638,315</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, 2013

	<u>800 Mhz System Improvements</u>	<u>Other</u>	<u>Total Nonmajor Capital Projects Funds</u>
REVENUES			
Intergovernmental revenues	\$ -	\$ -	\$ 148,275
Interest revenues	(8,967)	147	(283,170)
Miscellaneous revenues	-	-	5,000
Total revenues	<u>(8,967)</u>	<u>147</u>	<u>(129,895)</u>
EXPENDITURES			
Capital outlay	211,223	100,732	12,121,456
Total expenditures	<u>211,223</u>	<u>100,732</u>	<u>12,121,456</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(220,190)</u>	<u>(100,585)</u>	<u>(12,251,351)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	405,148	-	3,543,229
Transfers (out)	(933,313)	-	(4,540,528)
Total other financing sources and (uses)	<u>(528,165)</u>	<u>-</u>	<u>(997,299)</u>
Net change in fund balances	(748,355)	(100,585)	(13,248,650)
Fund balances - beginning	<u>3,112,577</u>	<u>124,946</u>	<u>70,455,921</u>
Fund balances - ending	<u>\$ 2,364,222</u>	<u>\$ 24,361</u>	<u>\$ 57,207,271</u>