

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, 2014

	Budget	Actual	Variance with Budget - Positive (Negative)
REVENUES			
Interest revenues	\$ 22,700	\$ 28,062	\$ 5,362
Special assessments/impact fees	19,400	68,917	49,517
Total revenues	<u>42,100</u>	<u>96,979</u>	<u>54,879</u>
EXPENDITURES			
Current:			
Culture/recreation	2,278,523	310,450	1,968,073
Total expenditures	<u>2,278,523</u>	<u>310,450</u>	<u>1,968,073</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,236,423)</u>	<u>(213,471)</u>	<u>2,022,952</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(190,000)	(190,000)	-
Total other financing sources and (uses)	<u>(190,000)</u>	<u>(190,000)</u>	<u>-</u>
Net change in fund balances	(2,426,423)	(403,471)	2,022,952
Fund balances - beginning	<u>2,426,423</u>	<u>2,412,583</u>	<u>(13,840)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 2,009,112</u>	<u>\$ 2,009,112</u>