

COUNTY OF VOLUSIA, FLORIDA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES, SIMILAR TRUST FUND, AND DISCRETELY
PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 1999

| | GOVERNMENTAL FUND TYPES | | | | FIDUCIARY FUND TYPE | TOTAL PRIMARY GOVERNMENT | COMPONENT | TOTAL REPORTING ENTITY |
|----------------------------------------------------------------------------------|-------------------------|--------------------|--------------------|---------------------|------------------------|--------------------------------|--------------------|------------------------------|
| | GENERAL | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS | EXPENDABLE TRUST | (MEMORANDUM ONLY) | UNITS | (MEMORANDUM ONLY) |
| REVENUES | | | | | | | | |
| Taxes | \$ 77,338,312 | 51,135,721 | 4,862,744 | 0 | 0 | 133,336,777 | 0 | 133,336,777 |
| Licenses and Permits | 257,527 | 1,127,117 | 0 | 0 | 0 | 1,384,644 | 0 | 1,384,644 |
| Intergovernmental Revenues | 14,507,318 | 32,236,464 | 7,593,850 | 104,193 | 583,386 | 55,025,211 | 0 | 55,025,211 |
| Charges for Services | 10,354,304 | 14,737,484 | 240,000 | 732,830 | 0 | 26,064,618 | 7,087,184 | 33,151,802 |
| Fines and Forfeitures | 2,404,168 | 1,090,753 | 635,493 | 0 | 452,369 | 4,582,783 | 0 | 4,582,783 |
| Interest Revenues | 1,332,895 | 1,776,516 | 611,482 | 2,589,809 | 56,762 | 6,367,464 | 4,276 | 6,371,740 |
| Miscellaneous Revenues | 1,997,187 | 1,929,801 | 302,139 | 9,873 | 18,398 | 4,257,398 | 213,408 | 4,470,806 |
| Special Assessments Levied/Impact Fees | 0 | 4,373,340 | 266,115 | 0 | 0 | 4,639,455 | 0 | 4,639,455 |
| TOTAL REVENUES | 108,191,711 | 108,407,196 | 14,511,823 | 3,436,705 | 1,110,915 | 235,658,350 | 7,304,868 | 242,963,218 |
| EXPENDITURES | | | | | | | | |
| Current: | | | | | | | | |
| General Government | 33,340,422 | 6,334,538 | 0 | 0 | 456,796 | 40,131,756 | 10,324,682 | 50,456,438 |
| Public Safety | 41,108,438 | 27,211,871 | 0 | 0 | 111,992 | 68,432,301 | 0 | 68,432,301 |
| Physical Environment | 7,588,398 | 2,190,253 | 0 | 0 | 0 | 9,778,651 | 0 | 9,778,651 |
| Transportation | 0 | 27,880,885 | 0 | 0 | 0 | 27,880,885 | 0 | 27,880,885 |
| Economic Environment | 1,304,792 | 16,520,080 | 0 | 0 | 0 | 17,824,872 | 0 | 17,824,872 |
| Human Services | 9,676,547 | 9,793,071 | 0 | 0 | 0 | 19,469,618 | 0 | 19,469,618 |
| Culture/Recreation | 3,533,032 | 14,859,030 | 0 | 0 | 0 | 18,392,062 | 0 | 18,392,062 |
| Capital Outlay | 0 | 0 | 0 | 5,629,059 | 0 | 5,629,059 | 631,034 | 6,260,093 |
| Debt Service: | | | | | | | | |
| Principal Retirement | 0 | 2,000,174 | 11,380,721 | 0 | 0 | 13,380,895 | 0 | 13,380,895 |
| Interest and Fiscal Charges | 0 | 0 | 7,747,133 | 0 | 0 | 7,747,133 | 0 | 7,747,133 |
| Bond Issuance Costs | 0 | 0 | 0 | 789,950 | 0 | 789,950 | 0 | 789,950 |
| TOTAL EXPENDITURES | 96,551,629 | 106,789,902 | 19,127,854 | 6,419,009 | 568,788 | 229,457,182 | 10,955,716 | 240,412,898 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | 11,640,082 | 1,617,294 | (4,616,031) | (2,982,304) | 542,127 | 6,201,168 | (3,650,848) | 2,550,320 |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Proceeds from Notes/Bonds Payable | 2,575,194 | 819,806 | 0 | 60,100,000 | 0 | 63,495,000 | 0 | 63,495,000 |
| Payments to Refunded Bond Escrow Agent | 0 | 0 | 0 | (9,683,000) | 0 | (9,683,000) | 0 | (9,683,000) |
| Operating Transfers from Other Funds | 1,443,875 | 4,120,677 | 5,763,518 | 1,533,671 | 0 | 12,861,741 | 0 | 12,861,741 |
| Operating Transfers from Component Units | 339,764 | 0 | 0 | 0 | 0 | 339,764 | 0 | 339,764 |
| Operating Transfers from Primary Government | 0 | 0 | 0 | 0 | 0 | 0 | 4,061,905 | 4,061,905 |
| Operating Transfers to Other Funds | (7,996,606) | (6,264,517) | 0 | (2,644,102) | (105,920) | (17,011,145) | 0 | (17,011,145) |
| Operating Transfers to Component Units | (4,059,755) | (2,150) | 0 | 0 | 0 | (4,061,905) | 0 | (4,061,905) |
| Operating Transfers to Primary Government | 0 | 0 | 0 | 0 | 0 | 0 | (339,764) | (339,764) |
| TOTAL OTHER FINANCING SOURCES (USES) | (7,697,528) | (1,326,184) | 5,763,518 | 49,306,569 | (105,920) | 45,940,455 | 3,722,141 | 49,662,596 |
| EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | 3,942,554 | 291,110 | 1,147,487 | 46,324,265 | 436,207 | 52,141,623 | 71,293 | 52,212,916 |
| FUND BALANCES AT BEGINNING OF YEAR | 10,247,689 | 44,277,944 | 15,393,747 | 6,184,776 | 907,119 | 77,011,275 | 656,800 | 77,668,075 |
| Residual Equity Transfers In | 0 | 2,419,748 | 1,276 | 353,468 | 0 | 2,774,492 | 0 | 2,774,492 |
| Residual Equity Transfers (Out) | 0 | (2,773,216) | 0 | (1,276) | 0 | (2,774,492) | 0 | (2,774,492) |
| FUND BALANCES AT END OF YEAR | \$ 14,190,243 | 44,215,586 | 16,542,510 | 52,861,233 | 1,343,326 | 129,152,898 | 728,093 | 129,880,991 |

The accompanying notes are an integral part of the financial statements.