

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 the control of pestiferous mosquitoes and other arthropods which can affect public health in the eastern section of the County.

Road Impact Fees

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

Convention Development Tax

The Convention Development Tax Fund accounts for the fiscal activity relating to the tax on short-term room rentals in 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 uses of the E-911 emergency telephone number system fees.

Special Lighting Districts

The Special Lighting Districts Fund accounts for the fiscal activity relating to the providing of 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.

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.

Park Impact Fees

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

Fire Impact Fees

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

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.

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.

Law/Beach Enforcement Trust

The Law Enforcement Trust Fund is used to account for proceeds from the sale of confiscated and unclaimed property awarded to the County by court order. The proceeds are to be used solely for crime fighting purposes. The Beach Enforcement Trust Fund is used to account for proceeds obtained through forfeiture of property.

Federal Forfeiture Sharing

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

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, Service Fee Limited Revenue Bonds, Guaranteed Entitlement Revenue Bonds, Limited Tax General Obligation Refunding Bonds, Special Assessment Improvement Bonds, Commercial Paper Lease Purchase Agreements, and the Lease Purchase Agreements Debt Service Funds record the fiscal activities for the accumulation of resources for the payment of principal, interest, and related costs of general 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 and trust 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 new Volusia County Courthouse and certain capital improvements of the County.

Sales Tax Improvement Revenue Bonds Construction

The Sales Tax Improvement Revenue Bonds Construction Fund accounts for the financial resources to be used to acquire, install, construct, and equip certain capital improvements of the County.

Park Projects

The Park Projects Fund accounts for the financial resources to be used for the acquisition, construction, and equipping of various park projects.

Library Capital Projects

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

800 MHz Backbone Expansion

The 800 MHz Backbone Expansion Fund accounts for the financial resources to be used to acquire, install, equip, and construct improvements to the backbone of the County's 800 MHz Communication System.

Other Capital Projects

The Other Capital Projects Fund accounts for the financial resources to be used for the acquisition, construction, and furnishing of other capital projects.

COUNTY OF VOLUSIA, FLORIDA
Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
September 30, 2001

	<u>County Transportation Trust</u>	<u>Library</u>	<u>East Volusia Mosquito Control District</u>	<u>Road Impact Fees</u>
ASSETS				
Equity in Pooled Cash and Investments	\$ 7,766,723	\$ 2,500,156	\$ 1,737,626	\$ 8,590,504
Receivables:				
Accounts - Net	1,171	-	-	-
Taxes	2,008	186,897	83,266	-
Due from Other Funds	-	-	-	-
Due from Component Units	-	-	-	-
Due from Other Governments	4,002,201	10,958	27,839	-
Advances to Other Funds	-	-	-	-
Inventories	963,821	-	285,507	-
Deposits	-	-	-	-
Total Assets	<u>\$ 12,735,924</u>	<u>\$ 2,698,011</u>	<u>\$ 2,134,238</u>	<u>\$ 8,590,504</u>
LIABILITIES				
Accounts Payable	\$ 1,505,213	\$ 175,906	\$ 239,018	\$ 732,085
Contracts Payable	196,763	-	-	383,218
Due to Other Funds	-	-	-	-
Due to Component Units	43	-	-	83
Due to Other Governments	112	103	-	-
Deposits	-	-	500	-
Deferred Revenue	2,008	186,897	83,266	-
Total Liabilities	<u>1,704,139</u>	<u>362,906</u>	<u>322,784</u>	<u>1,115,386</u>
FUND BALANCES				
Reserved for:				
Encumbrances	1,822,808	433,715	4,728	1,254,249
Inventories	963,821	-	285,507	-
Advances	-	-	-	-
Debt Service - Principal	-	-	-	-
Unreserved, Undesignated	8,245,156	1,901,390	1,521,219	6,220,869
Total Fund Balances	<u>11,031,785</u>	<u>2,335,105</u>	<u>1,811,454</u>	<u>7,475,118</u>
Total Liabilities and Fund Balances	<u>\$ 12,735,924</u>	<u>\$ 2,698,011</u>	<u>\$ 2,134,238</u>	<u>\$ 8,590,504</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>	<u>Silver Sands / Bethune Beach Municipal Service District</u>
\$ 1,947,692	\$ 7,467,195	\$ 1,602,946	\$ 13,299	\$ 3,019,275	\$ 2,980
10,733	-	109,458	67	234,156	-
290,468	13,484	-	-	-	423
-	148,278	-	-	-	-
-	-	-	-	-	-
-	-	61,055	-	-	-
-	156,642	-	-	-	-
-	-	-	-	-	-
169,364	-	-	-	-	-
<u>\$ 2,418,257</u>	<u>\$ 7,785,599</u>	<u>\$ 1,773,459</u>	<u>\$ 13,366</u>	<u>\$ 3,253,431</u>	<u>\$ 3,403</u>
\$ 101,178	\$ 9,953	\$ 81,850	\$ 13,027	\$ 134,990	\$ 977
-	-	-	-	-	-
5,809	-	-	-	425,470	-
-	-	-	-	3,272	-
-	85	-	-	4,100	-
-	-	-	-	97,852	-
48,640	13,484	-	-	-	423
<u>155,627</u>	<u>23,522</u>	<u>81,850</u>	<u>13,027</u>	<u>665,684</u>	<u>1,400</u>
-	61,410	733,890	-	44,534	-
-	-	-	-	-	-
-	156,642	-	-	-	-
-	273,500	-	-	-	-
<u>2,262,630</u>	<u>7,270,525</u>	<u>957,719</u>	<u>339</u>	<u>2,543,213</u>	<u>2,003</u>
<u>2,262,630</u>	<u>7,762,077</u>	<u>1,691,609</u>	<u>339</u>	<u>2,587,747</u>	<u>2,003</u>
<u>\$ 2,418,257</u>	<u>\$ 7,785,599</u>	<u>\$ 1,773,459</u>	<u>\$ 13,366</u>	<u>\$ 3,253,431</u>	<u>\$ 3,403</u>

COUNTY OF VOLUSIA, FLORIDA
Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
September 30, 2001

	<u>Park Impact Fees</u>	<u>Fire Impact Fees</u>	<u>Court Improvement</u>	<u>Criminal Justice Reimbursement</u>
ASSETS				
Equity in Pooled Cash and Investments	\$ 1,812,732	\$ 499,236	\$ 110,407	\$ -
Receivables:				
Accounts - Net	-	-	-	-
Taxes	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Component Units	-	-	11,252	40,507
Due from Other Governments	-	-	-	-
Advances to Other Funds	-	-	-	-
Inventories	-	-	-	-
Deposits	-	-	-	-
Total Assets	<u>\$ 1,812,732</u>	<u>\$ 499,236</u>	<u>\$ 121,659</u>	<u>\$ 40,507</u>
LIABILITIES				
Accounts Payable	\$ 191,956	\$ -	\$ -	\$ -
Contracts Payable	46,543	-	-	-
Due to Other Funds	-	-	-	40,507
Due to Component Units	-	-	-	-
Due to Other Governments	-	-	-	-
Deposits	-	-	-	-
Deferred Revenue	-	-	-	-
Total Liabilities	<u>238,499</u>	<u>-</u>	<u>-</u>	<u>40,507</u>
FUND BALANCES				
Reserved for:				
Encumbrances	109,310	-	-	-
Inventories	-	-	-	-
Advances	-	-	-	-
Debt Service - Principal	-	-	-	-
Unreserved, Undesignated	1,464,923	499,236	121,659	-
Total Fund Balances	<u>1,574,233</u>	<u>499,236</u>	<u>121,659</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 1,812,732</u>	<u>\$ 499,236</u>	<u>\$ 121,659</u>	<u>\$ 40,507</u>

<u>Fire Services</u>	<u>Law/Beach Enforcement Trust</u>	<u>Federal Forfeiture Sharing</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 2,115,084	\$ 589,885	\$ 839,223	\$ 40,614,963
-	-	-	355,585
-	-	-	576,546
-	-	-	148,278
-	-	-	51,759
2,851	-	-	4,104,904
-	-	-	156,642
-	-	-	1,249,328
-	-	-	169,364
<u>\$ 2,117,935</u>	<u>\$ 589,885</u>	<u>\$ 839,223</u>	<u>\$ 47,427,369</u>
\$ 85,180	\$ 9,674	\$ 110,821	\$ 3,391,828
-	-	-	626,524
-	-	-	471,786
-	165	-	3,563
-	-	-	4,400
-	111,835	-	210,187
-	-	-	334,718
<u>85,180</u>	<u>121,674</u>	<u>110,821</u>	<u>5,043,006</u>
1,004,465	-	-	5,469,109
-	-	-	1,249,328
-	-	-	156,642
-	-	-	273,500
1,028,290	468,211	728,402	35,235,784
2,032,755	468,211	728,402	42,384,363
<u>\$ 2,117,935</u>	<u>\$ 589,885</u>	<u>\$ 839,223</u>	<u>\$ 47,427,369</u>

COUNTY OF VOLUSIA, FLORIDA
Combining Balance Sheet
Nonmajor Governmental Funds - Debt Service Funds
September 30, 2001

	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	\$ 467,460	\$ 3,343,647	\$ 2,568,389	\$ 4,183,910
Receivables:				
Taxes	-	-	-	-
Special Assessments:				
Current Receivable	-	-	-	-
Deferred Receivable	-	-	-	-
Interest Receivable	-	-	-	-
Due from Component Units	-	-	-	-
Total Assets	\$ 467,460	\$ 3,343,647	\$ 2,568,389	\$ 4,183,910
LIABILITIES				
Deferred Revenue	\$ -	\$ -	\$ -	\$ -
Total Liabilities	-	-	-	-
FUND BALANCES				
Reserved for:				
Debt Service - Principal	428,553	2,997,983	723,925	3,768,080
Debt Service - Interest	38,907	345,664	1,844,464	415,830
Total Fund Balances	467,460	3,343,647	2,568,389	4,183,910
Total Liabilities and Fund Balances	\$ 467,460	\$ 3,343,647	\$ 2,568,389	\$ 4,183,910

Guaranteed Entitlement Revenue Bonds	Limited Tax General Obligation Refunding Bonds	Special Assessment Improvement Bonds	Lease Purchase Agreements	Total Nonmajor Debt Service Funds
\$ 1,926,956	\$ 3,312,489	\$ 172,395	\$ 75,535	\$ 16,050,781
-	52,953	-	-	52,953
-	-	217,175	-	217,175
-	-	625,524	-	625,524
-	-	74,190	-	74,190
55,850	-	-	-	55,850
<u>\$ 1,982,806</u>	<u>\$ 3,365,442</u>	<u>\$ 1,089,284</u>	<u>\$ 75,535</u>	<u>\$ 17,076,473</u>
\$ -	\$ 52,953	\$ 625,524	\$ -	\$ 678,477
-	52,953	625,524	-	678,477
1,822,659	3,177,720	418,557	73,547	13,411,024
160,147	134,769	45,203	1,988	2,986,972
1,982,806	3,312,489	463,760	75,535	16,397,996
<u>\$ 1,982,806</u>	<u>\$ 3,365,442</u>	<u>\$ 1,089,284</u>	<u>\$ 75,535</u>	<u>\$ 17,076,473</u>

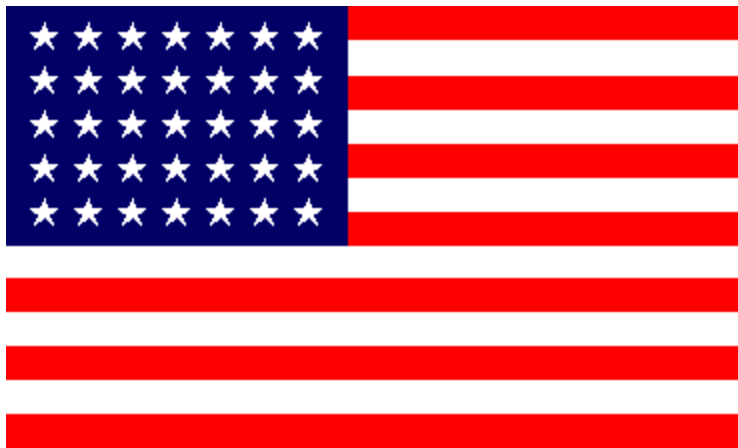
COUNTY OF VOLUSIA, FLORIDA
Combining Balance Sheet
Nonmajor Governmental Funds - Capital Projects Funds
September 30, 2001

	<u>Volusia County Courthouse Construction</u>	<u>Sales Tax Improvement Revenue Bonds Construction</u>	<u>Park Projects</u>
ASSETS			
Equity in Pooled Cash and Investments	\$ 16,518,588	\$ 109,321	\$ 2,716,415
Receivables:			
Accounts - Net	-	-	-
Total Assets	<u>\$ 16,518,588</u>	<u>\$ 109,321</u>	<u>\$ 2,716,415</u>
LIABILITIES			
Liabilities:			
Accounts Payable	\$ 1,761,202	\$ 1,630	\$ 29,556
Contracts Payable	1,478,328	-	-
Total Liabilities	<u>3,239,530</u>	<u>1,630</u>	<u>29,556</u>
FUND BALANCES			
Reserved for Encumbrances	6,259,894	2,000	1,155,424
Unreserved:			
Designated for Capital Projects	7,019,164	105,691	1,531,435
Total Fund Balances	<u>13,279,058</u>	<u>107,691</u>	<u>2,686,859</u>
Total Liabilities and Fund Balances	<u>\$ 16,518,588</u>	<u>\$ 109,321</u>	<u>\$ 2,716,415</u>

Library Capital Projects	800 MHz Backbone Expansion	Other Capital Projects	Total Nonmajor Capital Projects Funds
\$ 351,309	\$ 86,461	\$ 2,026,085	\$ 21,808,179
-	-	23,639	23,639
<u>\$ 351,309</u>	<u>\$ 86,461</u>	<u>\$ 2,049,724</u>	<u>\$ 21,831,818</u>
\$ 5,294	\$ 682	\$ 880	\$ 1,799,244
81,315	-	-	1,559,643
<u>86,609</u>	<u>682</u>	<u>880</u>	<u>3,358,887</u>
19,585	83,888	382,498	7,903,289
245,115	1,891	1,666,346	10,569,642
<u>264,700</u>	<u>85,779</u>	<u>2,048,844</u>	<u>18,472,931</u>
<u>\$ 351,309</u>	<u>\$ 86,461</u>	<u>\$ 2,049,724</u>	<u>\$ 21,831,818</u>

COUNTY OF VOLUSIA
Combining Balance Sheet
All Nonmajor Governmental Funds
September 30, 2001

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
ASSETS				
Equity in Pooled Cash and Investments	\$ 40,614,963	\$ 16,050,781	\$ 21,808,179	\$ 78,473,923
Receivables:				
Accounts - Net	355,585	-	23,639	379,224
Taxes	576,546	52,953	-	629,499
Special Assessments:				
Current Receivable	-	217,175	-	217,175
Deferred Receivable	-	625,524	-	625,524
Interest Receivable	-	74,190	-	74,190
Due from Other Funds	148,278	-	-	148,278
Due from Component Units	51,759	55,850	-	107,609
Due from Other Governments	4,104,904	-	-	4,104,904
Advances to Other Funds	156,642	-	-	156,642
Inventories	1,249,328	-	-	1,249,328
Deposits	169,364	-	-	169,364
Total Assets	\$ 47,427,369	\$ 17,076,473	\$ 21,831,818	\$ 86,335,660
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 3,391,828	\$ -	\$ 1,799,244	\$ 5,191,072
Contracts Payable	626,524	-	1,559,643	2,186,167
Due to Other Funds	471,786	-	-	471,786
Due to Component Units	3,563	-	-	3,563
Due to Other Governments	4,400	-	-	4,400
Deposits	210,187	-	-	210,187
Deferred Revenue	334,718	678,477	-	1,013,195
Total Liabilities	5,043,006	678,477	3,358,887	9,080,370
Fund Balances:				
Reserved for:				
Encumbrances	5,469,109	-	7,903,289	13,372,398
Inventories	1,249,328	-	-	1,249,328
Advances	156,642	-	-	156,642
Debt Service - Principal	273,500	13,411,024	-	13,684,524
Debt Service - Interest	-	2,986,972	-	2,986,972
Unreserved Reported In:				
Special Revenue Funds	35,235,784	-	-	35,235,784
Capital Projects Funds	-	-	10,569,642	10,569,642
Total Fund Balances	42,384,363	16,397,996	18,472,931	77,255,290
Total Liabilities and Fund Balances	\$ 47,427,369	\$ 17,076,473	\$ 21,831,818	\$ 86,335,660



35 Star Flag - 1863-1865

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, 2001

	County Transportation Trust	Library	East Volusia Mosquito Control District	Road Impact Fees
REVENUES				
Taxes	\$ 20,235,384	\$ 9,468,150	\$ 2,649,589	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	438,250	831,923	57,047	-
Charges for Services	1,879,072	57,847	313,185	3,244
Fines and Forfeitures	-	226,029	-	-
Interest Revenues	582,071	298,874	158,717	699,121
Miscellaneous Revenues	510,534	210,207	361,851	110,561
Special Assessments				
Levied/Impact Fees	-	-	-	5,908,960
Total Revenues	<u>23,645,311</u>	<u>11,093,030</u>	<u>3,540,389</u>	<u>6,721,886</u>
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Transportation	25,293,395	-	-	6,222,317
Economic Environment	-	-	-	-
Human Services	-	-	3,434,445	-
Culture/Recreation	-	9,677,887	-	-
Total Expenditures	<u>25,293,395</u>	<u>9,677,887</u>	<u>3,434,445</u>	<u>6,222,317</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(1,648,084)</u>	<u>1,415,143</u>	<u>105,944</u>	<u>499,569</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	2,016,338	-	-	-
Transfers (Out)	(599,148)	(605,652)	-	-
Total Other Financing Sources and (Uses)	<u>1,417,190</u>	<u>(605,652)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(230,894)	809,491	105,944	499,569
Fund Balances - Beginning, Restated	<u>11,262,679</u>	<u>1,525,614</u>	<u>1,705,510</u>	<u>6,975,549</u>
Fund Balances - Ending	<u>\$ 11,031,785</u>	<u>\$ 2,335,105</u>	<u>\$ 1,811,454</u>	<u>\$ 7,475,118</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>	<u>Silver Sands / Bethune Beach Municipal Service District</u>
\$ 6,897,879	\$ 998,484	\$ -	\$ -	\$ 2,186,609	\$ 11,065
-	50	-	-	-	-
-	-	-	-	-	-
-	-	1,787,610	142,238	958,469	-
-	-	-	-	-	-
15,640	667,617	101,827	-	308,430	379
290,415	-	2,050	-	352,897	-
-	-	-	-	-	-
<u>7,203,934</u>	<u>1,666,151</u>	<u>1,891,487</u>	<u>142,238</u>	<u>3,806,405</u>	<u>11,444</u>
-	-	-	-	-	-
-	-	1,114,500	-	-	-
-	297,537	-	154,599	-	11,281
6,760,572	10,373	-	-	-	-
-	-	-	-	-	-
-	106	-	-	3,489,461	-
<u>6,760,572</u>	<u>308,016</u>	<u>1,114,500</u>	<u>154,599</u>	<u>3,489,461</u>	<u>11,281</u>
<u>443,362</u>	<u>1,358,135</u>	<u>776,987</u>	<u>(12,361)</u>	<u>316,944</u>	<u>163</u>
-	-	-	-	-	-
-	(744,500)	-	-	-	-
-	(744,500)	-	-	-	-
443,362	613,635	776,987	(12,361)	316,944	163
<u>1,819,268</u>	<u>7,148,442</u>	<u>914,622</u>	<u>12,700</u>	<u>2,270,803</u>	<u>1,840</u>
<u>\$ 2,262,630</u>	<u>\$ 7,762,077</u>	<u>\$ 1,691,609</u>	<u>\$ 339</u>	<u>\$ 2,587,747</u>	<u>\$ 2,003</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, 2001

	Park Impact Fees	Fire Impact Fees	Court Improvement	Criminal Justice Reimbursement
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Charges for Services	-	-	133,269	-
Fines and Forfeitures	-	-	-	621,483
Interest Revenues	174,129	41,582	6,066	-
Miscellaneous Revenues	-	-	-	-
Special Assessments				
Levied/Impact Fees	443,367	290,436	-	-
Total Revenues	<u>617,496</u>	<u>332,018</u>	<u>139,335</u>	<u>621,483</u>
EXPENDITURES				
Current:				
General Government	-	-	84,862	621,483
Public Safety	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Human Services	-	-	-	-
Culture/Recreation	860,757	-	-	-
Total Expenditures	<u>860,757</u>	<u>-</u>	<u>84,862</u>	<u>621,483</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(243,261)</u>	<u>332,018</u>	<u>54,473</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers (Out)	(173,321)	(487,000)	-	-
Total Other Financing Sources and (Uses)	<u>(173,321)</u>	<u>(487,000)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(416,582)	(154,982)	54,473	-
Fund Balances - Beginning, Restated	<u>1,990,815</u>	<u>654,218</u>	<u>67,186</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 1,574,233</u>	<u>\$ 499,236</u>	<u>\$ 121,659</u>	<u>\$ -</u>

Fire Services	Law/Beach Enforcement Trust	Federal Forfeiture Sharing	Total Nonmajor Special Revenue Funds
\$ 9,289,134	\$ -	\$ -	\$ 51,736,294
-	-	-	50
26,378	-	-	1,353,598
579,226	-	-	5,854,160
-	-	-	847,512
276,002	64,681	50,497	3,445,633
148,155	268,150	931,215	3,186,035
-	-	-	6,642,763
<u>10,318,895</u>	<u>332,831</u>	<u>981,712</u>	<u>73,066,045</u>
-	-	-	706,345
10,728,717	577,684	335,338	12,756,239
-	-	-	31,979,129
-	-	-	6,770,945
-	-	-	3,434,445
-	-	-	14,028,211
<u>10,728,717</u>	<u>577,684</u>	<u>335,338</u>	<u>69,675,314</u>
<u>(409,822)</u>	<u>(244,853)</u>	<u>646,374</u>	<u>3,390,731</u>
487,000	-	-	2,503,338
<u>(91,874)</u>	<u>(24,956)</u>	<u>-</u>	<u>(2,726,451)</u>
<u>395,126</u>	<u>(24,956)</u>	<u>-</u>	<u>(223,113)</u>
(14,696)	(269,809)	646,374	3,167,618
<u>2,047,451</u>	<u>738,020</u>	<u>82,028</u>	<u>39,216,745</u>
<u>\$ 2,032,755</u>	<u>\$ 468,211</u>	<u>\$ 728,402</u>	<u>\$ 42,384,363</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, 2001

	Gas Tax Revenue Bonds	Sales Tax Improvement Revenue and Refunding Bonds	Subordinate Lien Sales Tax Revenue Bonds	Tourist Development Tax Refunding Revenue Bonds
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 2,434,117
Intergovernmental Revenues	-	4,508,097	2,358,679	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest Revenues	29,076	228,674	137,440	215,386
Miscellaneous Revenues	-	-	-	-
Special Assessments Levied/Impact Fees	-	-	-	-
Total Revenues	<u>29,076</u>	<u>4,736,771</u>	<u>2,496,119</u>	<u>2,649,503</u>
EXPENDITURES				
Current:				
Principal Retirement	480,000	2,790,000	650,000	1,315,000
Interest and Fiscal Charges	131,652	2,844,874	2,579,233	1,277,912
Bond Issuance Costs	-	-	405,658	-
Total Expenditures	<u>611,652</u>	<u>5,634,874</u>	<u>3,634,891</u>	<u>2,592,912</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(582,576)</u>	<u>(898,103)</u>	<u>(1,138,772)</u>	<u>56,591</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	582,348	-	955,124	-
Proceeds from Notes/Bonds Payable	-	-	35,915,000	-
Premium on Notes/Bonds Payable	-	-	396,332	-
Payment to Refunded Bond Escrow Agent	-	(518,878)	(35,858,038)	-
Total Other Financing Sources and (Uses)	<u>582,348</u>	<u>(518,878)</u>	<u>1,408,418</u>	<u>-</u>
Net Change in Fund Balances	(228)	(1,416,981)	269,646	56,591
Fund Balances - Beginning, Restated	<u>467,688</u>	<u>4,760,628</u>	<u>2,298,743</u>	<u>4,127,319</u>
Fund Balances - Ending	<u>\$ 467,460</u>	<u>\$ 3,343,647</u>	<u>\$ 2,568,389</u>	<u>\$ 4,183,910</u>

Service Fee Limited Revenue Bonds	Guaranteed Entitlement Revenue Bonds	Limited Tax General Obligation Refunding Bonds	Special Assessment Improvement Bonds	Commercial Paper Lease Purchase Agreements	Lease Purchase Agreements	Total Nonmajor Debt Service Funds
\$ -	\$ -	\$ 2,567,621	\$ -	\$ -	\$ -	\$ 5,001,738
-	1,163,296	193	-	-	-	8,030,265
256,715	-	-	-	-	-	256,715
-	778,014	-	-	-	-	778,014
14,664	103,734	308,660	89,894	-	-	1,127,528
-	-	-	-	-	302,139	302,139
-	-	-	265,606	-	-	265,606
<u>271,379</u>	<u>2,045,044</u>	<u>2,876,474</u>	<u>355,500</u>	<u>-</u>	<u>302,139</u>	<u>15,762,005</u>
613,112	1,440,000	1,760,000	320,000	3,140,000	706,600	13,214,712
49,049	355,585	370,058	68,833	297,130	31,993	8,006,319
-	-	-	-	-	-	405,658
<u>662,161</u>	<u>1,795,585</u>	<u>2,130,058</u>	<u>388,833</u>	<u>3,437,130</u>	<u>738,593</u>	<u>21,626,689</u>
<u>(390,782)</u>	<u>249,459</u>	<u>746,416</u>	<u>(33,333)</u>	<u>(3,437,130)</u>	<u>(436,454)</u>	<u>(5,864,684)</u>
-	-	-	-	3,437,130	436,454	5,411,056
-	-	-	-	-	-	35,915,000
-	-	-	-	-	-	396,332
-	-	-	-	-	-	(36,376,916)
-	-	-	-	3,437,130	436,454	5,345,472
(390,782)	249,459	746,416	(33,333)	-	-	(519,212)
390,782	1,733,347	2,566,073	497,093	-	75,535	16,917,208
<u>\$ -</u>	<u>\$ 1,982,806</u>	<u>\$ 3,312,489</u>	<u>\$ 463,760</u>	<u>\$ -</u>	<u>\$ 75,535</u>	<u>\$ 16,397,996</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, 2001

	<u>Volusia County Courthouse Construction</u>	<u>Sales Tax Improvement Revenue Bonds Construction</u>	<u>Park Projects</u>
REVENUES			
Intergovernmental Revenues	\$ -	\$ -	\$ 194,577
Charges for Services	191	-	-
Interest Revenues	1,687,599	12,270	183,876
Miscellaneous Revenues	-	-	3,475
Total Revenues	<u>1,687,790</u>	<u>12,270</u>	<u>381,928</u>
EXPENDITURES			
Capital Outlay	26,338,882	100,637	178,151
Total Expenditures	<u>26,338,882</u>	<u>100,637</u>	<u>178,151</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(24,651,092)</u>	<u>(88,367)</u>	<u>203,777</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	445,000
Transfers (Out)	(955,124)	-	-
Total Other Financing Sources and (Uses)	<u>(955,124)</u>	<u>-</u>	<u>445,000</u>
Net Change in Fund Balances	(25,606,216)	(88,367)	648,777
Fund Balances - Beginning, Restated	<u>38,885,274</u>	<u>196,058</u>	<u>2,038,082</u>
Fund Balances - Ending	<u>\$ 13,279,058</u>	<u>\$ 107,691</u>	<u>\$ 2,686,859</u>

Library Capital Projects	800 MHz Backbone Expansion	Other Capital Projects	Total Nonmajor Capital Projects Funds
\$ 180,000	\$ -	\$ -	\$ 374,577
-	-	657,056	657,247
48,425	17,384	146,696	2,096,250
35,000	-	14,211	52,686
<u>263,425</u>	<u>17,384</u>	<u>817,963</u>	<u>3,180,760</u>
1,004,335	222,267	577,181	28,421,453
<u>1,004,335</u>	<u>222,267</u>	<u>577,181</u>	<u>28,421,453</u>
(740,910)	(204,883)	240,782	(25,240,693)
-	-	680,185	1,125,185
-	-	(486,256)	(1,441,380)
-	-	193,929	(316,195)
(740,910)	(204,883)	434,711	(25,556,888)
1,005,610	290,662	1,614,133	44,029,819
<u>\$ 264,700</u>	<u>\$ 85,779</u>	<u>\$ 2,048,844</u>	<u>\$ 18,472,931</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, 2001

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes	\$ 51,736,294	\$ 5,001,738	\$ -	\$ 56,738,032
Licenses and Permits	50	-	-	50
Intergovernmental Revenues	1,353,598	8,030,265	374,577	9,758,440
Charges for Services	5,854,160	256,715	657,247	6,768,122
Fines and Forfeitures	847,512	778,014	-	1,625,526
Interest Revenues	3,445,633	1,127,528	2,096,250	6,669,411
Miscellaneous Revenues	3,186,035	302,139	52,686	3,540,860
Special Assessments Levied/Impact Fees	6,642,763	265,606	-	6,908,369
Total Revenues	<u>73,066,045</u>	<u>15,762,005</u>	<u>3,180,760</u>	<u>92,008,810</u>
EXPENDITURES				
Current:				
General Government	706,345	-	-	706,345
Public Safety	12,756,239	-	-	12,756,239
Transportation	31,979,129	-	-	31,979,129
Economic Environment	6,770,945	-	-	6,770,945
Human Services	3,434,445	-	-	3,434,445
Culture/Recreation	14,028,211	-	-	14,028,211
Debt Service:				
Principal Retirement	-	13,214,712	-	13,214,712
Interest and Fiscal Charges	-	8,006,319	-	8,006,319
Bond Issuance Costs	-	405,658	-	405,658
Capital Outlay	-	-	28,421,453	28,421,453
Total Expenditures	<u>69,675,314</u>	<u>21,626,689</u>	<u>28,421,453</u>	<u>119,723,456</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,390,731</u>	<u>(5,864,684)</u>	<u>(25,240,693)</u>	<u>(27,714,646)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	2,503,338	5,411,056	1,125,185	9,039,579
Transfers (Out)	(2,726,451)	-	(1,441,380)	(4,167,831)
Proceeds from Notes/Bonds Payable	-	35,915,000	-	35,915,000
Premium on Notes/Bonds Payable	-	396,332	-	396,332
Payment to Refunded Bond Escrow Agent	-	(36,376,916)	-	(36,376,916)
Total Other Financing Sources and (Uses)	<u>(223,113)</u>	<u>5,345,472</u>	<u>(316,195)</u>	<u>4,806,164</u>
Net Change in Fund Balances	3,167,618	(519,212)	(25,556,888)	(22,908,482)
Fund Balances - Beginning, Restated	<u>39,216,745</u>	<u>16,917,208</u>	<u>44,029,819</u>	<u>100,163,772</u>
Fund Balances - Ending	<u>\$ 42,384,363</u>	<u>\$ 16,397,996</u>	<u>\$ 18,472,931</u>	<u>\$ 77,255,290</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, 2001

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$ 20,741,130	\$ 20,741,130	\$ 20,235,384	\$ (505,746)
Intergovernmental Revenues	346,900	346,900	438,250	91,350
Charges for Services	1,268,694	1,268,694	1,879,072	610,378
Interest Revenues	450,000	450,000	582,071	132,071
Miscellaneous Revenues	437,100	517,100	510,534	(6,566)
Total Revenues	<u>23,243,824</u>	<u>23,323,824</u>	<u>23,645,311</u>	<u>321,487</u>
EXPENDITURES				
Current:				
Transportation	28,325,932	32,210,085	25,293,395	6,916,690
Total Expenditures	<u>28,325,932</u>	<u>32,210,085</u>	<u>25,293,395</u>	<u>6,916,690</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,082,108)</u>	<u>(8,886,261)</u>	<u>(1,648,084)</u>	<u>7,238,177</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	2,016,338	2,016,338	2,016,338	-
Transfers (Out)	(602,505)	(619,305)	(599,148)	20,157
Total Other Financing Sources and (Uses)	<u>1,413,833</u>	<u>1,397,033</u>	<u>1,417,190</u>	<u>20,157</u>
Net Change in Fund Balances	(3,668,275)	(7,489,228)	(230,894)	7,258,334
Fund Balances - Beginning, Restated	<u>3,668,275</u>	<u>7,489,228</u>	<u>11,262,679</u>	<u>3,773,451</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,031,785</u>	<u>\$ 11,031,785</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, 2001

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$ 9,181,681	\$ 9,181,681	\$ 9,468,150	\$ 286,469
Intergovernmental Revenues	810,000	810,000	831,923	21,923
Charges for Services	54,000	54,000	57,847	3,847
Fines and Forfeitures	185,000	185,000	226,029	41,029
Interest Revenues	128,822	128,822	298,874	170,052
Miscellaneous Revenues	173,000	173,000	210,207	37,207
Total Revenues	<u>10,532,503</u>	<u>10,532,503</u>	<u>11,093,030</u>	<u>560,527</u>
EXPENDITURES				
Current:				
Culture/Recreation	<u>10,847,284</u>	<u>10,916,340</u>	<u>9,677,887</u>	<u>1,238,453</u>
Total Expenditures	<u>10,847,284</u>	<u>10,916,340</u>	<u>9,677,887</u>	<u>1,238,453</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(314,781)</u>	<u>(383,837)</u>	<u>1,415,143</u>	<u>1,798,980</u>
OTHER FINANCING SOURCES (USES)				
Transfers (Out)	<u>(596,369)</u>	<u>(605,652)</u>	<u>(605,652)</u>	<u>-</u>
Total Other Financing Sources and (Uses)	<u>(596,369)</u>	<u>(605,652)</u>	<u>(605,652)</u>	<u>-</u>
Net Change in Fund Balances	(911,150)	(989,489)	809,491	1,798,980
Fund Balances - Beginning, Restated	<u>911,150</u>	<u>989,489</u>	<u>1,525,614</u>	<u>536,125</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,335,105</u>	<u>\$ 2,335,105</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, 2001

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$ 2,536,885	\$ 2,536,885	\$ 2,649,589	\$ 112,704
Intergovernmental Revenues	64,150	64,150	57,047	(7,103)
Charges for Services	105,000	105,000	313,185	208,185
Interest Revenues	80,000	80,000	158,717	78,717
Miscellaneous Revenues	120,510	120,510	361,851	241,341
Total Revenues	<u>2,906,545</u>	<u>2,906,545</u>	<u>3,540,389</u>	<u>633,844</u>
EXPENDITURES				
Current:				
Human Services	4,387,414	4,423,036	3,434,445	988,591
Total Expenditures	<u>4,387,414</u>	<u>4,423,036</u>	<u>3,434,445</u>	<u>988,591</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,480,869)</u>	<u>(1,516,491)</u>	<u>105,944</u>	<u>1,622,435</u>
OTHER FINANCING SOURCES (USES)				
Transfers (Out)	(113,118)	(95,118)	-	95,118
Proceeds from Notes/Bonds Payable	350,000	350,000	-	(350,000)
Total Other Financing Sources and (Uses)	<u>236,882</u>	<u>254,882</u>	<u>-</u>	<u>(254,882)</u>
Net Change in Fund Balances	(1,243,987)	(1,261,609)	105,944	1,367,553
Fund Balances - Beginning, Restated	<u>1,243,987</u>	<u>1,261,609</u>	<u>1,705,510</u>	<u>443,901</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,811,454</u>	<u>\$ 1,811,454</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, 2001

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Charges for Services	\$ -	\$ -	\$ 3,244	\$ 3,244
Interest Revenues	480,035	480,035	699,121	219,086
Miscellaneous Revenues	-	-	110,561	110,561
Special Assessments				
Levied/Impact Fees	4,304,821	4,304,821	5,908,960	1,604,139
Total Revenues	<u>4,784,856</u>	<u>4,784,856</u>	<u>6,721,886</u>	<u>1,937,030</u>
EXPENDITURES				
Current:				
Transportation	9,685,777	11,772,271	6,222,317	5,549,954
Total Expenditures	<u>9,685,777</u>	<u>11,772,271</u>	<u>6,222,317</u>	<u>5,549,954</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(4,900,921)</u>	<u>(6,987,415)</u>	<u>499,569</u>	<u>7,486,984</u>
Net Change in Fund Balances	(4,900,921)	(6,987,415)	499,569	7,486,984
Fund Balances - Beginning, Restated	4,900,921	6,987,415	6,975,549	(11,866)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,475,118</u>	<u>\$ 7,475,118</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, 2001

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 6,703,405	\$ 7,217,627	\$ 6,897,879	\$ (319,748)
Interest Revenues	13,900	13,971	15,640	1,669
Miscellaneous Revenues	406,073	406,073	290,415	(115,658)
Total Revenues	<u>7,123,378</u>	<u>7,637,671</u>	<u>7,203,934</u>	<u>(433,737)</u>
EXPENDITURES				
Current:				
Economic Environment	7,123,378	7,637,671	6,760,572	877,099
Total Expenditures	<u>7,123,378</u>	<u>7,637,671</u>	<u>6,760,572</u>	<u>877,099</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>443,362</u>	<u>443,362</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>443,362</u>	<u>443,362</u>
Fund Balances - Beginning, Restated	<u>-</u>	<u>-</u>	<u>1,819,268</u>	<u>1,819,268</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,262,630</u>	<u>\$ 2,262,630</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, 2001

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Taxes	\$ 959,545	\$ 959,545	\$ 998,484	\$ 38,939
Licenses and Permits	-	-	50	50
Interest Revenues	445,000	445,000	667,617	222,617
Total Revenues	<u>1,404,545</u>	<u>1,404,545</u>	<u>1,666,151</u>	<u>261,606</u>
EXPENDITURES				
Current:				
Transportation	3,205,350	3,222,316	297,537	2,924,779
Economic Environment	1,720,000	1,723,777	10,373	1,713,404
Culture/Recreation	2,539,141	2,549,700	106	2,549,594
Total Expenditures	<u>7,464,491</u>	<u>7,495,793</u>	<u>308,016</u>	<u>7,187,777</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(6,059,946)</u>	<u>(6,091,248)</u>	<u>1,358,135</u>	<u>7,449,383</u>
OTHER FINANCING SOURCES (USES)				
Transfers (Out)	(720,000)	(744,500)	(744,500)	-
Total Other Financing				
Sources and (Uses)	<u>(720,000)</u>	<u>(744,500)</u>	<u>(744,500)</u>	<u>-</u>
Net Change in Fund Balances	(6,779,946)	(6,835,748)	613,635	7,449,383
Fund Balances - Beginning, Restated	<u>6,779,946</u>	<u>6,835,748</u>	<u>7,148,442</u>	<u>312,694</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,762,077</u>	<u>\$ 7,762,077</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, 2001

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Charges for Services	\$ 1,511,863	\$ 1,511,863	\$ 1,787,610	\$ 275,747
Interest Revenues	14,000	14,000	101,827	87,827
Miscellaneous Revenues	-	-	2,050	2,050
Total Revenues	<u>1,525,863</u>	<u>1,525,863</u>	<u>1,891,487</u>	<u>365,624</u>
EXPENDITURES				
Current:				
Public Safety	1,644,486	2,320,510	1,114,500	1,206,010
Total Expenditures	<u>1,644,486</u>	<u>2,320,510</u>	<u>1,114,500</u>	<u>1,206,010</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(118,623)</u>	<u>(794,647)</u>	<u>776,987</u>	<u>1,571,634</u>
Net Change in Fund Balances	(118,623)	(794,647)	776,987	1,571,634
Fund Balances - Beginning, Restated	<u>118,623</u>	<u>794,647</u>	<u>914,622</u>	<u>119,975</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,691,609</u>	<u>\$ 1,691,609</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, 2001

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Charges for Services	\$ 135,527	\$ 135,527	\$ 142,238	\$ 6,711
Total Revenues	<u>135,527</u>	<u>135,527</u>	<u>142,238</u>	<u>6,711</u>
EXPENDITURES				
Current:				
Transportation	154,797	154,797	154,599	198
Total Expenditures	<u>154,797</u>	<u>154,797</u>	<u>154,599</u>	<u>198</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(19,270)</u>	<u>(19,270)</u>	<u>(12,361)</u>	<u>6,909</u>
Net Change in Fund Balances	(19,270)	(19,270)	(12,361)	6,909
Fund Balances - Beginning, Restated	19,270	19,270	12,700	(6,570)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 339</u>	<u>\$ 339</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, 2001

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Taxes	\$ 1,850,000	\$ 1,850,000	\$ 2,186,609	\$ 336,609
Charges for Services	906,000	906,000	958,469	52,469
Interest Revenues	100,000	100,000	308,430	208,430
Miscellaneous Revenues	538,500	538,500	352,897	(185,603)
Total Revenues	<u>3,394,500</u>	<u>3,394,500</u>	<u>3,806,405</u>	<u>411,905</u>
EXPENDITURES				
Current:				
Culture/Recreation	4,872,352	4,936,822	3,489,461	1,447,361
Total Expenditures	<u>4,872,352</u>	<u>4,936,822</u>	<u>3,489,461</u>	<u>1,447,361</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(1,477,852)</u>	<u>(1,542,322)</u>	<u>316,944</u>	<u>1,859,266</u>
Net Change in Fund Balances	(1,477,852)	(1,542,322)	316,944	1,859,266
Fund Balances - Beginning, Restated	<u>1,477,852</u>	<u>1,542,322</u>	<u>2,270,803</u>	<u>728,481</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,587,747</u>	<u>\$ 2,587,747</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, 2001

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 10,528	\$ 10,528	\$ 11,065	\$ 537
Interest Revenues	200	200	379	179
Total Revenues	10,728	10,728	11,444	716
EXPENDITURES				
Current:				
Transportation	11,814	11,814	11,281	533
Total Expenditures	11,814	11,814	11,281	533
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,086)	(1,086)	163	1,249
Net Change in Fund Balances	(1,086)	(1,086)	163	1,249
Fund Balances - Beginning, Restated	1,086	1,086	1,840	754
Fund Balances - Ending	\$ -	\$ -	\$ 2,003	\$ 2,003

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, 2001

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Interest Revenues	\$ 63,800	\$ 63,800	\$ 174,129	\$ 110,329
Special Assessments				
Levied/Impact Fees	271,000	287,858	443,367	155,509
Total Revenues	<u>334,800</u>	<u>351,658</u>	<u>617,496</u>	<u>265,838</u>
EXPENDITURES				
Current:				
Culture/Recreation	2,116,216	1,979,676	860,757	1,118,919
Total Expenditures	<u>2,116,216</u>	<u>1,979,676</u>	<u>860,757</u>	<u>1,118,919</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,781,416)</u>	<u>(1,628,018)</u>	<u>(243,261)</u>	<u>1,384,757</u>
OTHER FINANCING SOURCES (USES)				
Transfers (Out)	-	(173,321)	(173,321)	-
Total Other Financing Sources and (Uses)	<u>-</u>	<u>(173,321)</u>	<u>(173,321)</u>	<u>-</u>
Net Change in Fund Balances	(1,781,416)	(1,801,339)	(416,582)	1,384,757
Fund Balances - Beginning, Restated	<u>1,781,416</u>	<u>1,801,339</u>	<u>1,990,815</u>	<u>189,476</u>
Fund Balances - Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,574,233</u></u>	<u><u>\$ 1,574,233</u></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, 2001

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Interest Revenues	\$ 16,000	\$ 16,000	\$ 41,582	\$ 25,582
Special Assessments				
Levied/Impact Fees	218,000	218,000	290,436	72,436
Total Revenues	<u>234,000</u>	<u>234,000</u>	<u>332,018</u>	<u>98,018</u>
EXPENDITURES				
Current:				
Public Safety	217,181	273,431	-	273,431
Total Expenditures	<u>217,181</u>	<u>273,431</u>	<u>-</u>	<u>273,431</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>16,819</u>	<u>(39,431)</u>	<u>332,018</u>	<u>371,449</u>
OTHER FINANCING SOURCES (USES)				
Transfers (Out)	(543,250)	(487,000)	(487,000)	-
Total Other Financing				
Sources and (Uses)	<u>(543,250)</u>	<u>(487,000)</u>	<u>(487,000)</u>	<u>-</u>
Net Change in Fund Balances	(526,431)	(526,431)	(154,982)	371,449
Fund Balances - Beginning, Restated	526,431	526,431	654,218	127,787
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 499,236</u>	<u>\$ 499,236</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, 2001

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Charges for Services	\$ 85,000	\$ 85,000	\$ 133,269	\$ 48,269
Interest Revenues	1,200	1,200	6,066	4,866
Total Revenues	<u>86,200</u>	<u>86,200</u>	<u>139,335</u>	<u>53,135</u>
EXPENDITURES				
Current:				
General Government	86,200	86,200	84,862	1,338
Total Expenditures	<u>86,200</u>	<u>86,200</u>	<u>84,862</u>	<u>1,338</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>54,473</u>	<u>54,473</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>54,473</u>	<u>54,473</u>
Fund Balances - Beginning, Restated	<u>-</u>	<u>-</u>	<u>67,186</u>	<u>67,186</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 121,659</u>	<u>\$ 121,659</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, 2001

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fines and Forfeitures	\$ 600,000	\$ 621,483	\$ 621,483	\$ -
Total Revenues	<u>600,000</u>	<u>621,483</u>	<u>621,483</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government	600,000	621,483	621,483	-
Total Expenditures	<u>600,000</u>	<u>621,483</u>	<u>621,483</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - Beginning, Restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2001

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Taxes	\$ 9,134,389	\$ 9,134,389	\$ 9,289,134	\$ 154,745
Intergovernmental Revenues	20,000	20,000	26,378	6,378
Charges for Services	574,769	574,769	579,226	4,457
Interest Revenues	81,335	81,335	276,002	194,667
Miscellaneous Revenues	47,051	47,051	148,155	101,104
Total Revenues	<u>9,857,544</u>	<u>9,857,544</u>	<u>10,318,895</u>	<u>461,351</u>
EXPENDITURES				
Current:				
Public Safety	12,691,248	13,099,612	10,728,717	2,370,895
Total Expenditures	<u>12,691,248</u>	<u>13,099,612</u>	<u>10,728,717</u>	<u>2,370,895</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(2,833,704)</u>	<u>(3,242,068)</u>	<u>(409,822)</u>	<u>2,832,246</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	543,250	487,000	487,000	-
Transfers (Out)	(109,152)	(127,645)	(91,874)	35,771
Proceeds from Notes/Bonds Payable	917,500	917,500	-	(917,500)
Total Other Financing				
Sources and (Uses)	<u>1,351,598</u>	<u>1,276,855</u>	<u>395,126</u>	<u>(881,729)</u>
Net Change in Fund Balances	(1,482,106)	(1,965,213)	(14,696)	1,950,517
Fund Balances - Beginning, Restated	1,482,106	1,965,213	2,047,451	82,238
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,032,755</u>	<u>\$ 2,032,755</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, 2001

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Interest Revenues	\$ 12,000	\$ 12,000	\$ 29,076	\$ 17,076
Total Revenues	<u>12,000</u>	<u>12,000</u>	<u>29,076</u>	<u>17,076</u>
EXPENDITURES				
Debt Service:				
Principal Retirement	480,000	480,000	480,000	-
Interest and Fiscal Charges	133,120	133,120	131,652	1,468
Total Expenditures	<u>613,120</u>	<u>613,120</u>	<u>611,652</u>	<u>1,468</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(601,120)</u>	<u>(601,120)</u>	<u>(582,576)</u>	<u>18,544</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	602,505	602,505	582,348	(20,157)
Total Other Financing				
Sources and (Uses)	<u>602,505</u>	<u>602,505</u>	<u>582,348</u>	<u>(20,157)</u>
Net Change in Fund Balances	1,385	1,385	(228)	(1,613)
Fund Balances - Beginning, Restated	<u>460,313</u>	<u>460,313</u>	<u>467,688</u>	<u>7,375</u>
Fund Balances - Ending	<u>\$ 461,698</u>	<u>\$ 461,698</u>	<u>\$ 467,460</u>	<u>\$ 5,762</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, 2001

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Intergovernmental Revenues	\$ 5,908,108	\$ 4,640,126	\$ 4,508,097	\$ (132,029)
Interest Revenues	75,000	45,000	228,674	183,674
Total Revenues	<u>5,983,108</u>	<u>4,685,126</u>	<u>4,736,771</u>	<u>51,645</u>
EXPENDITURES				
Debt Service:				
Principal Retirement	2,790,000	2,790,000	2,790,000	-
Interest and Fiscal Charges	2,851,210	2,851,210	2,844,874	6,336
Total Expenditures	<u>5,641,210</u>	<u>5,641,210</u>	<u>5,634,874</u>	<u>6,336</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>341,898</u>	<u>(956,084)</u>	<u>(898,103)</u>	<u>57,981</u>
OTHER FINANCING SOURCES (USES)				
Payment to Refunded Bond Escrow Agent	-	(518,879)	(518,878)	1
Total Other Financing				
Sources and (Uses)	<u>-</u>	<u>(518,879)</u>	<u>(518,878)</u>	<u>1</u>
Net Change in Fund Balances	341,898	(1,474,963)	(1,416,981)	57,982
Fund Balances - Beginning, Restated	<u>4,715,191</u>	<u>4,760,627</u>	<u>4,760,628</u>	<u>1</u>
Fund Balances - Ending	<u>\$ 5,057,089</u>	<u>\$ 3,285,664</u>	<u>\$ 3,343,647</u>	<u>\$ 57,983</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, 2001

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Intergovernmental Revenues	\$ 3,393,463	\$ 2,605,980	\$ 2,358,679	\$ (247,301)
Interest Revenues	45,000	25,000	137,440	112,440
Total Revenues	<u>3,438,463</u>	<u>2,630,980</u>	<u>2,496,119</u>	<u>(134,861)</u>
EXPENDITURES				
Debt Service:				
Principal Retirement	650,000	650,000	650,000	-
Interest and Fiscal Charges	2,715,382	2,715,382	2,579,233	136,149
Bond Issuance Costs	-	453,295	405,658	47,637
Total Expenditures	<u>3,365,382</u>	<u>3,818,677</u>	<u>3,634,891</u>	<u>183,786</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>73,081</u>	<u>(1,187,697)</u>	<u>(1,138,772)</u>	<u>48,925</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	955,124	955,124	-
Proceeds from Notes/Bonds Payable	-	35,915,000	35,915,000	-
Premium on Notes/Bonds Payable	-	396,333	396,332	(1)
Payment to Refunded Bond Escrow Agent	-	(35,858,038)	(35,858,038)	-
Total Other Financing				
Sources and (Uses)	<u>-</u>	<u>1,408,419</u>	<u>1,408,418</u>	<u>(1)</u>
Net Change in Fund Balances	73,081	220,722	269,646	48,924
Fund Balances - Beginning, Restated	<u>2,289,693</u>	<u>2,298,743</u>	<u>2,298,743</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 2,362,774</u>	<u>\$ 2,519,465</u>	<u>\$ 2,568,389</u>	<u>\$ 48,924</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, 2001

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Taxes	\$ 2,447,353	\$ 2,447,353	\$ 2,434,117	\$ (13,236)
Interest Revenues	180,000	180,000	215,386	35,386
Total Revenues	<u>2,627,353</u>	<u>2,627,353</u>	<u>2,649,503</u>	<u>22,150</u>
EXPENDITURES				
Debt Service:				
Principal Retirement	1,315,000	1,315,000	1,315,000	-
Interest and Fiscal Charges	1,282,078	1,282,078	1,277,912	4,166
Total Expenditures	<u>2,597,078</u>	<u>2,597,078</u>	<u>2,592,912</u>	<u>4,166</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>30,275</u>	<u>30,275</u>	<u>56,591</u>	<u>26,316</u>
Net Change in Fund Balances	30,275	30,275	56,591	26,316
Fund Balances - Beginning, Restated	<u>4,126,671</u>	<u>4,126,671</u>	<u>4,127,319</u>	<u>648</u>
Fund Balances - Ending	<u>\$ 4,156,946</u>	<u>\$ 4,156,946</u>	<u>\$ 4,183,910</u>	<u>\$ 26,964</u>

COUNTY OF VOLUSIA, FLORIDA
Service Fee Limited Revenue Bonds Debt Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2001

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Charges for Services	\$ 249,973	\$ 249,973	\$ 256,715	\$ 6,742
Interest Revenues	20,000	20,000	14,664	(5,336)
Total Revenues	<u>269,973</u>	<u>269,973</u>	<u>271,379</u>	<u>1,406</u>
EXPENDITURES				
Debt Service:				
Principal Retirement	613,112	613,112	613,112	-
Interest and Fiscal Charges	49,049	49,049	49,049	-
Total Expenditures	<u>662,161</u>	<u>662,161</u>	<u>662,161</u>	<u>-</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(392,188)</u>	<u>(392,188)</u>	<u>(390,782)</u>	<u>1,406</u>
Net Change in Fund Balances	(392,188)	(392,188)	(390,782)	1,406
Fund Balances - Beginning, Restated	<u>392,188</u>	<u>392,188</u>	<u>390,782</u>	<u>(1,406)</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2001

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Intergovernmental Revenues	\$ 1,163,296	\$ 1,163,296	\$ 1,163,296	\$ -
Fines and Forfeitures	625,000	625,000	778,014	153,014
Interest Revenues	50,000	50,000	103,734	53,734
Total Revenues	<u>1,838,296</u>	<u>1,838,296</u>	<u>2,045,044</u>	<u>206,748</u>
EXPENDITURES				
Debt Service:				
Principal Retirement	1,440,000	1,440,000	1,440,000	-
Interest and Fiscal Charges	357,136	357,136	355,585	1,551
Total Expenditures	<u>1,797,136</u>	<u>1,797,136</u>	<u>1,795,585</u>	<u>1,551</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>41,160</u>	<u>41,160</u>	<u>249,459</u>	<u>208,299</u>
Net Change in Fund Balances	41,160	41,160	249,459	208,299
Fund Balances - Beginning, Restated	<u>1,633,988</u>	<u>1,633,988</u>	<u>1,733,347</u>	<u>99,359</u>
Fund Balances - Ending	<u>\$ 1,675,148</u>	<u>\$ 1,675,148</u>	<u>\$ 1,982,806</u>	<u>\$ 307,658</u>

COUNTY OF VOLUSIA, FLORIDA
Limited Tax General Obligation Refunding Bonds Debt Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2001

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Taxes	\$ 2,479,742	\$ 2,479,742	\$ 2,567,621	\$ 87,879
Intergovernmental Revenues	200	200	193	(7)
Interest Revenues	115,000	115,000	308,660	193,660
Total Revenues	<u>2,594,942</u>	<u>2,594,942</u>	<u>2,876,474</u>	<u>281,532</u>
EXPENDITURES				
Debt Service:				
Principal Retirement	1,760,000	1,760,000	1,760,000	-
Interest and Fiscal Charges	371,858	371,858	370,058	1,800
Total Expenditures	<u>2,131,858</u>	<u>2,131,858</u>	<u>2,130,058</u>	<u>1,800</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>463,084</u>	<u>463,084</u>	<u>746,416</u>	<u>283,332</u>
Net Change in Fund Balances	463,084	463,084	746,416	283,332
Fund Balances - Beginning, Restated	<u>2,470,268</u>	<u>2,470,268</u>	<u>2,566,073</u>	<u>95,805</u>
Fund Balances - Ending	<u>\$ 2,933,352</u>	<u>\$ 2,933,352</u>	<u>\$ 3,312,489</u>	<u>\$ 379,137</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, 2001

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Interest Revenues	\$ 100,000	\$ 100,000	\$ 89,894	\$ (10,106)
Special Assessments				
Levied/Impact Fees	265,000	265,000	265,606	606
Total Revenues	<u>365,000</u>	<u>365,000</u>	<u>355,500</u>	<u>(9,500)</u>
EXPENDITURES				
Debt Service:				
Principal Retirement	275,000	320,000	320,000	-
Interest and Fiscal Charges	69,692	69,692	68,833	859
Total Expenditures	<u>344,692</u>	<u>389,692</u>	<u>388,833</u>	<u>859</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>20,308</u>	<u>(24,692)</u>	<u>(33,333)</u>	<u>(8,641)</u>
Net Change in Fund Balances	20,308	(24,692)	(33,333)	(8,641)
Fund Balances - Beginning, Restated	515,810	515,810	497,093	(18,717)
Fund Balances - Ending	<u>\$ 536,118</u>	<u>\$ 491,118</u>	<u>\$ 463,760</u>	<u>\$ (27,358)</u>

COUNTY OF VOLUSIA, FLORIDA
Commercial Paper Lease Purchase Agreements Debt Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2001

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Total Revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt Service:				
Principal Retirement	3,373,617	3,511,811	3,140,000	371,811
Interest and Fiscal Charges	388,753	408,424	297,130	111,294
Total Expenditures	<u>3,762,370</u>	<u>3,920,235</u>	<u>3,437,130</u>	<u>483,105</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,762,370)</u>	<u>(3,920,235)</u>	<u>(3,437,130)</u>	<u>483,105</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	3,762,370	3,920,235	3,437,130	(483,105)
Total Other Financing Sources and (Uses)	<u>3,762,370</u>	<u>3,920,235</u>	<u>3,437,130</u>	<u>(483,105)</u>
Net Change in Fund Balances	-	-	-	-
Fund Balances - Beginning, Restated	-	-	-	-
Fund Balances - Ending	<u>\$ -</u>	<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, 2001

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Miscellaneous Revenues	\$ 302,139	\$ 302,139	\$ 302,139	\$ -
Total Revenues	<u>302,139</u>	<u>302,139</u>	<u>302,139</u>	<u>-</u>
EXPENDITURES				
Debt Service:				
Principal Retirement	706,603	706,603	706,600	3
Interest and Fiscal Charges	31,994	31,994	31,993	1
Total Expenditures	<u>738,597</u>	<u>738,597</u>	<u>738,593</u>	<u>4</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(436,458)</u>	<u>(436,458)</u>	<u>(436,454)</u>	<u>4</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	436,458	436,458	436,454	(4)
Total Other Financing Sources and (Uses)	<u>436,458</u>	<u>436,458</u>	<u>436,454</u>	<u>(4)</u>
Net Change in Fund Balances	-	-	-	-
Fund Balances - Beginning, Restated	<u>75,535</u>	<u>75,535</u>	<u>75,535</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 75,535</u>	<u>\$ 75,535</u>	<u>\$ 75,535</u>	<u>\$ -</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, 2001

	<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	4,983,684	1,687,599	6,671,283	5,384,953
Total Revenues	<u>4,983,684</u>	<u>1,687,790</u>	<u>6,671,474</u>	<u>5,384,953</u>
EXPENDITURES				
Capital Outlay	13,505,673	26,338,882	39,844,555	51,837,092
Debt Service:				
Bond Issuance Costs	789,950	-	789,950	789,950
Total Expenditures	<u>14,295,623</u>	<u>26,338,882</u>	<u>40,634,505</u>	<u>52,627,042</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(9,311,939)</u>	<u>(24,651,092)</u>	<u>(33,963,031)</u>	<u>(47,242,089)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	785,381	-	785,381	785,381
Transfers (Out)	(2,155,168)	(955,124)	(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>48,197,213</u>	<u>(955,124)</u>	<u>47,242,089</u>	<u>47,242,089</u>
Net Change in Fund Balances	<u>\$ 38,885,274</u>	<u>(25,606,216)</u>	<u>\$ 13,279,058</u>	<u>\$ -</u>
Fund Balances - Beginning, Restated		<u>38,885,274</u>		
Fund Balances - Ending		<u>\$ 13,279,058</u>		

COUNTY OF VOLUSIA, FLORIDA
Sales Tax Improvement Revenue Bonds 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, 2001

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest Revenues	\$ 89,178	\$ 12,270	\$ 101,448	\$ 17,248
Miscellaneous Revenues	4,282	-	4,282	-
Total Revenues	<u>93,460</u>	<u>12,270</u>	<u>105,730</u>	<u>17,248</u>
EXPENDITURES				
Capital Outlay	87,674	100,637	188,311	207,520
Total Expenditures	<u>87,674</u>	<u>100,637</u>	<u>188,311</u>	<u>207,520</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>5,786</u>	<u>(88,367)</u>	<u>(82,581)</u>	<u>(190,272)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	190,272	-	190,272	190,272
Total Other Financing Sources and (Uses)	<u>190,272</u>	<u>-</u>	<u>190,272</u>	<u>190,272</u>
Net Change in Fund Balances	<u>\$ 196,058</u>	<u>(88,367)</u>	<u>\$ 107,691</u>	<u>\$ -</u>
Fund Balances - Beginning, Restated		<u>196,058</u>		
Fund Balances - Ending		<u>\$ 107,691</u>		

COUNTY OF VOLUSIA, FLORIDA
Park Projects Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended September 30, 2001

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Intergovernmental Revenue	\$ 474,446	\$ 194,577	\$ 669,023	\$ 669,023
Interest Revenues	318,330	183,876	502,206	190,556
Miscellaneous Revenues	-	3,475	3,475	-
Total Revenues	<u>792,776</u>	<u>381,928</u>	<u>1,174,704</u>	<u>859,579</u>
EXPENDITURES				
Capital Outlay	-	178,151	178,151	2,549,885
Total Expenditures	<u>-</u>	<u>178,151</u>	<u>178,151</u>	<u>2,549,885</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>792,776</u>	<u>203,777</u>	<u>996,553</u>	<u>(1,690,306)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	1,245,306	445,000	1,690,306	1,690,306
Total Other Financing Sources and (Uses)	<u>1,245,306</u>	<u>445,000</u>	<u>1,690,306</u>	<u>1,690,306</u>
Net Change in Fund Balances	<u>\$ 2,038,082</u>	<u>648,777</u>	<u>\$ 2,686,859</u>	<u>\$ -</u>
Fund Balances - Beginning, Restated		<u>2,038,082</u>		
Fund Balances - Ending		<u>\$ 2,686,859</u>		

COUNTY OF VOLUSIA, FLORIDA
Library Capital Projects Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended September 30, 2001

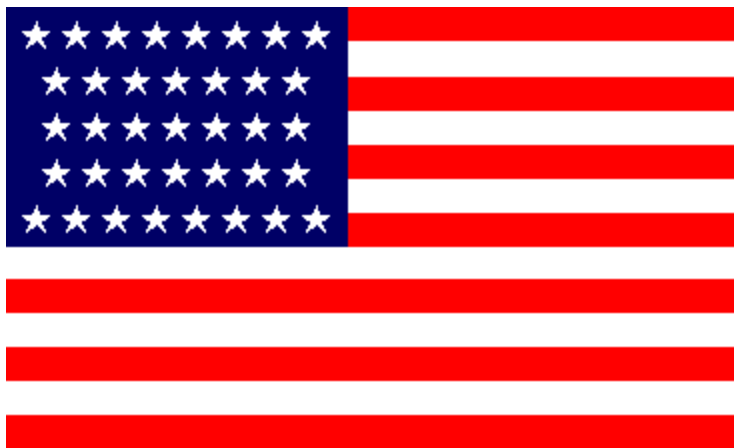
	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Intergovernmental Revenue	\$ -	\$ 180,000	\$ 180,000	\$ 300,000
Interest Revenues	140,376	48,425	188,801	5,000
Miscellaneous Revenues	-	35,000	35,000	-
Total Revenues	<u>140,376</u>	<u>263,425</u>	<u>403,801</u>	<u>305,000</u>
EXPENDITURES				
Capital Outlay	134,766	1,004,335	1,139,101	1,305,000
Total Expenditures	<u>134,766</u>	<u>1,004,335</u>	<u>1,139,101</u>	<u>1,305,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>5,610</u>	<u>(740,910)</u>	<u>(735,300)</u>	<u>(1,000,000)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	1,000,000	-	1,000,000	1,000,000
Total Other Financing Sources and (Uses)	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>
Net Change in Fund Balances	<u>\$ 1,005,610</u>	<u>(740,910)</u>	<u>\$ 264,700</u>	<u>\$ -</u>
Fund Balances - Beginning, Restated		<u>1,005,610</u>		
Fund Balances - Ending		<u>\$ 264,700</u>		

COUNTY OF VOLUSIA, FLORIDA
800 MHz Backbone Expansion Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended September 30, 2001

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest Revenues	\$ 32,170	\$ 17,384	\$ 49,554	\$ 65,633
Total Revenues	<u>32,170</u>	<u>17,384</u>	<u>49,554</u>	<u>65,633</u>
EXPENDITURES				
Capital Outlay	861,508	222,267	1,083,775	1,185,633
Total Expenditures	<u>861,508</u>	<u>222,267</u>	<u>1,083,775</u>	<u>1,185,633</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(829,338)</u>	<u>(204,883)</u>	<u>(1,034,221)</u>	<u>(1,120,000)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	270,000	-	270,000	270,000
Proceeds from Notes/Bonds Payable	850,000	-	850,000	850,000
Total Other Financing Sources and (Uses)	<u>1,120,000</u>	<u>-</u>	<u>1,120,000</u>	<u>1,120,000</u>
Net Change in Fund Balances	<u>\$ 290,662</u>	<u>(204,883)</u>	<u>\$ 85,779</u>	<u>\$ -</u>
Fund Balances - Beginning, Restated		<u>290,662</u>		
Fund Balances - Ending		<u>\$ 85,779</u>		

COUNTY OF VOLUSIA, FLORIDA
Other Capital Projects Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended September 30, 2001

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Charges for Services	\$ 655,237	\$ 657,056	\$ 1,312,293	\$ 172,681
Interest Revenues	94,541	146,696	241,237	-
Miscellaneous Revenues	-	14,211	14,211	-
Total Revenues	<u>749,778</u>	<u>817,963</u>	<u>1,567,741</u>	<u>172,681</u>
EXPENDITURES				
Capital Outlay		577,181	577,181	1,230,965
Total Expenditures	<u>-</u>	<u>577,181</u>	<u>577,181</u>	<u>1,230,965</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>749,778</u>	<u>240,782</u>	<u>990,560</u>	<u>(1,058,284)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	864,355	680,185	1,544,540	1,544,540
Transfers (Out)	-	(486,256)	(486,256)	(486,256)
Total Other Financing Sources and (Uses)	<u>864,355</u>	<u>193,929</u>	<u>1,058,284</u>	<u>1,058,284</u>
Net Change in Fund Balances	<u>\$ 1,614,133</u>	434,711	<u>\$ 2,048,844</u>	<u>\$ -</u>
Fund Balances - Beginning, Restated		<u>1,614,133</u>		
Fund Balances - Ending		<u>\$ 2,048,844</u>		



37 Star Flag - 1867-1877

INTERNAL SERVICE FUNDS

Internal Service Funds account for the financing of goods or services provided by one group or agency to other groups or agencies of the County, or to other governmental units, on a cost reimbursement basis.

Reproduction Services

The Reproduction Services Fund accounts for the fiscal activity related to printing activities of the County.

Computer Replacement

The Computer Replacement Fund accounts for the fiscal activity related to funding the replacement and maintenance of computer equipment.

Vehicle Maintenance

The Vehicle Maintenance Fund accounts for the fiscal activity related to meeting the automotive and heavy equipment maintenance needs of the County.

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 group health and life insurance provided to all County employees.

COUNTY OF VOLUSIA, FLORIDA
Internal Service Funds
Combining Statement of Net Assets
September 30, 2001

	Reproduction Services	Computer Replacement	Vehicle Maintenance
ASSETS			
Current Assets:			
Equity in Pooled Cash and Investments	\$ 88,053	\$ 677,359	\$ 1,318,553
Receivables:			
Accounts - Net	2,287	-	-
Due from Other Funds	-	-	-
Due from Other Governments	2,069	-	18,816
Inventories	-	-	170,247
Prepaid Expenses	-	-	-
Total Current Assets	92,409	677,359	1,507,616
Noncurrent Assets:			
Capital Assets:			
Buildings	-	-	1,915,516
Improvements Other than Buildings	-	-	458,733
Equipment	-	-	8,983,029
Less Accumulated Depreciation	-	-	(4,302,020)
Total Capital Assets (Net of Accumulated Depreciation)	-	-	7,055,258
Advances to Other Funds	-	-	-
Total Assets	92,409	677,359	8,562,874
LIABILITIES			
Current Liabilities:			
Accounts Payable	92,409	-	382,750
Due to Other Governments	-	-	-
Estimated Claims Payable	-	-	-
Total Current Liabilities	92,409	-	382,750
Noncurrent Liabilities:			
Estimated Claims Payable	-	-	-
Compensated Absences Payable	-	-	418,025
Total Noncurrent Liabilities	-	-	418,025
Total Liabilities	92,409	-	800,775
NET ASSETS			
Invested in Capital Assets	-	-	7,055,258
Unrestricted (Deficit)	-	677,359	706,841
Total Net Assets (Deficit)	\$ -	\$ 677,359	\$ 7,762,099

<u>Insurance</u>	<u>Employee Group Insurance</u>	<u>Total</u>
\$ 3,287,457	\$ 2,454,024	\$ 7,825,446
-	3,271	5,558
544,435	-	544,435
-	-	20,885
-	-	170,247
18,038	-	18,038
<u>3,849,930</u>	<u>2,457,295</u>	<u>8,584,609</u>
-	-	1,915,516
-	-	458,733
99,919	-	9,082,948
(54,369)	-	(4,356,389)
<u>45,550</u>	<u>-</u>	<u>7,100,808</u>
<u>616,584</u>	<u>-</u>	<u>616,584</u>
<u>4,512,064</u>	<u>2,457,295</u>	<u>16,302,001</u>
127,583	3,846	606,588
78,616	-	78,616
2,917,937	-	2,917,937
<u>3,124,136</u>	<u>3,846</u>	<u>3,603,141</u>
9,156,681	2,201,406	11,358,087
117,619	2,604	538,248
<u>9,274,300</u>	<u>2,204,010</u>	<u>11,896,335</u>
<u>12,398,436</u>	<u>2,207,856</u>	<u>15,499,476</u>
45,550	-	7,100,808
(7,931,922)	249,439	(6,298,283)
<u>\$ (7,886,372)</u>	<u>\$ 249,439</u>	<u>\$ 802,525</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, 2001

	<u>Reproduction Services</u>	<u>Computer Replacement</u>	<u>Vehicle Maintenance</u>
Operating Revenues:			
Charges for Services	\$ 910,423	\$ -	\$ 8,732,005
Miscellaneous Revenues	8,339	-	14,577
Total Operating Revenues	<u>918,762</u>	<u>-</u>	<u>8,746,582</u>
Operating Expenses:			
Personal Services	209,685	-	2,192,511
Contracted Services	68,431	-	114,321
Supplies and Materials	87,594	-	2,219,093
Repairs and Maintenance	116,018	-	2,616,357
Utilities	5,258	-	48,878
Other Services and Charges	360,737	-	99,970
Depreciation	27,540	-	985,768
Claims Expense	-	-	-
Total Operating Expenses	<u>875,263</u>	<u>-</u>	<u>8,276,898</u>
Operating Income (Loss)	<u>43,499</u>	<u>-</u>	<u>469,684</u>
Nonoperating Revenues (Expenses):			
Interest Revenues	-	17,037	114,474
Interest Expense	(1,501)	-	-
Net (Loss) on Disposal of Fixed Assets	(152,563)	-	(8,242)
Miscellaneous Revenues	25,997	-	12,523
Total Nonoperating Revenues (Expenses)	<u>(128,067)</u>	<u>17,037</u>	<u>118,755</u>
Income (Loss) Before Contributions and Transfers	(84,568)	17,037	588,439
Capital Contributions	1,215	-	34,820
Transfers In	-	660,322	-
Change in Net Assets	<u>(83,353)</u>	<u>677,359</u>	<u>623,259</u>
Total Net Assets - Beginning, Restated	<u>83,353</u>	<u>-</u>	<u>7,138,840</u>
Total Net Assets - Ending	<u>\$ -</u>	<u>\$ 677,359</u>	<u>\$ 7,762,099</u>

<u>Insurance</u>	<u>Employee Group Insurance</u>	<u>Total</u>
\$ 6,322,114	\$ 14,498,238	\$ 30,462,780
2,671	91,296	116,883
<u>6,324,785</u>	<u>14,589,534</u>	<u>30,579,663</u>
529,906	34,717	2,966,819
481,412	1,120,048	1,784,212
13,560	1,068	2,321,315
11,116	-	2,743,491
3,284	-	57,420
1,246,209	1,103,879	2,810,795
8,153	108	1,021,569
<u>3,031,385</u>	<u>12,444,815</u>	<u>15,476,200</u>
<u>5,325,025</u>	<u>14,704,635</u>	<u>29,181,821</u>
<u>999,760</u>	<u>(115,101)</u>	<u>1,397,842</u>
347,161	359,616	838,288
-	-	(1,501)
(6,078)	(690)	(167,573)
-	-	38,520
<u>341,083</u>	<u>358,926</u>	<u>707,734</u>
1,340,843	243,825	2,105,576
-	-	36,035
-	-	660,322
<u>1,340,843</u>	<u>243,825</u>	<u>2,801,933</u>
<u>(9,227,215)</u>	<u>5,614</u>	<u>(1,999,408)</u>
<u>\$ (7,886,372)</u>	<u>\$ 249,439</u>	<u>\$ 802,525</u>

COUNTY OF VOLUSIA, FLORIDA
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended September 30, 2001

	<u>Reproduction Services</u>	<u>Computer Replacement</u>	<u>Vehicle Maintenance</u>
Cash Flows from Operating Activities			
Receipts from Customers and Users	\$ 907,278	\$ -	\$ 8,723,734
Payments to Suppliers	(613,971)	-	(5,022,351)
Payments to Employees	(226,120)	-	(2,001,636)
Other Operating Revenue	8,339	-	14,577
Net Cash Provided (Used) by Operating Activities	<u>75,526</u>	<u>-</u>	<u>1,714,324</u>
Cash Flows from Noncapital Financing Activities			
Transfers from Other Funds	-	660,322	-
Principal Payment Received on Interfund Loans	-	-	-
Interest Payment Received on Interfund Loans	-	-	-
Net Cash Provided by Noncapital and Financing Activities	<u>-</u>	<u>660,322</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition and Construction of Capital Assets	-	-	(1,875,158)
Proceeds from Disposal of Fixed Assets	-	-	80,665
Net Cash (Used) by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>(1,794,493)</u>
Cash Flows from Investing Activities			
Interest Revenues	-	17,037	114,474
Interest Expense	(1,501)	-	-
Net Cash Provided (Used) by Investing Activities	<u>(1,501)</u>	<u>17,037</u>	<u>114,474</u>
Net Increase in Cash and Cash Equivalents	74,025	677,359	34,305
Cash and Cash Equivalents at Beginning of Year	<u>14,028</u>	<u>-</u>	<u>1,284,248</u>
Cash and Cash Equivalents at End of Year	<u>\$ 88,053</u>	<u>\$ 677,359</u>	<u>\$ 1,318,553</u>

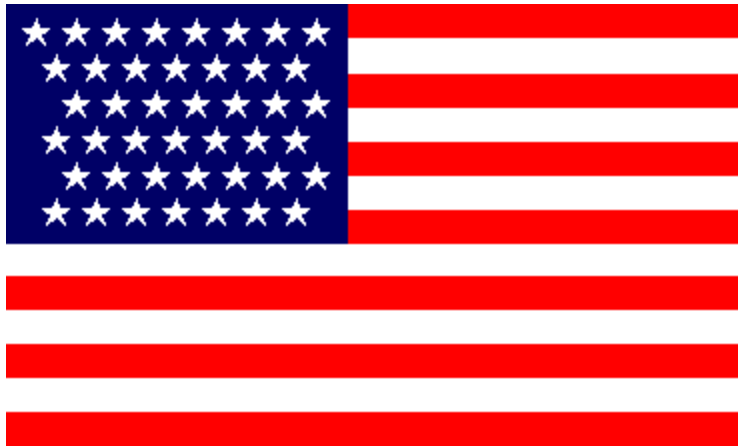
<u>Insurance</u>	<u>Employee Group Insurance</u>	<u>Total</u>
\$ 6,322,114	\$ 14,495,010	\$ 30,448,136
(6,497,120)	(14,198,823)	(26,332,265)
(498,205)	(32,113)	(2,758,074)
2,671	91,296	116,883
<u>(670,540)</u>	<u>355,370</u>	<u>1,474,680</u>
-	-	660,322
515,033	-	515,033
<u>134,510</u>	<u>-</u>	<u>134,510</u>
<u>649,543</u>	<u>-</u>	<u>1,309,865</u>
(10,457)	-	(1,885,615)
-	-	80,665
<u>(10,457)</u>	<u>-</u>	<u>(1,804,950)</u>
212,651	359,616	703,778
-	-	(1,501)
<u>212,651</u>	<u>359,616</u>	<u>702,277</u>
181,197	714,986	1,681,872
<u>3,106,260</u>	<u>1,739,038</u>	<u>6,143,574</u>
<u>\$ 3,287,457</u>	<u>\$ 2,454,024</u>	<u>\$ 7,825,446</u>

COUNTY OF VOLUSIA, FLORIDA
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended September 30, 2001

	<u>Reproduction Services</u>	<u>Computer Replacement</u>	<u>Vehicle Maintenance</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	\$ 43,499	\$ -	\$ 469,684
Depreciation	27,540	-	985,768
Change in Assets and Liabilities:			
(Increase) in Accounts Receivable	(1,923)	-	-
(Increase) in Due from Other Governments	(1,222)	-	(8,271)
Decrease in Inventories	-	-	8,918
(Increase) in Prepaid Expenses	-	-	-
Increase in Accounts Payable	24,127	-	67,350
Increase (Decrease) in Due to Other Governments	(60)	-	-
Increase (Decrease) in Claims Payable	-	-	-
Increase (Decrease) in Compensated Absences	(16,435)	-	190,875
Total Adjustments	<u>32,027</u>	<u>-</u>	<u>1,244,640</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 75,526</u>	<u>\$ -</u>	<u>\$ 1,714,324</u>

There are no noncash investing, capital, and financing activities.

<u>Insurance</u>	<u>Employee Group Insurance</u>	<u>Total</u>
\$ 999,760	\$ (115,101)	\$ 1,397,842
8,153	108	1,021,569
-	(3,228)	(5,151)
-	-	(9,493)
-	-	8,918
(11,284)	-	(11,284)
98,454	3,588	193,519
78,579	-	78,519
(1,875,903)	467,399	(1,408,504)
31,701	2,604	208,745
<u>(1,670,300)</u>	<u>470,471</u>	<u>76,838</u>
<u>\$ (670,540)</u>	<u>\$ 355,370</u>	<u>\$ 1,474,680</u>



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