

REQUIRED SUPPLEMENTARY INFORMATION

**COUNTY OF VOLUSIA, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
VOLUNTEER FIREFIGHTERS PENSION PLAN
SEPTEMBER 30, 2002**

SCHEDULE OF FUNDING PROGRESS						
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Frozen Entry Age (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a)/c)
10/1/93	N/A	N/A	N/A	N/A	N/A	N/A
10/1/94	N/A	N/A	N/A	N/A	N/A	N/A
10/1/95	\$1,690,073	\$1,220,568	(\$469,505)	138%	N/A	N/A
10/1/96	\$1,895,149	\$1,431,947	(\$463,202)	132%	N/A	N/A
10/1/97	\$2,102,978	\$1,646,520	(\$456,458)	128%	N/A	N/A
10/1/98	\$2,167,746	\$1,718,504	(\$449,242)	126%	N/A	N/A
10/1/99	\$2,625,625	\$2,184,104	(\$441,521)	120%	N/A	N/A
10/1/00	\$3,012,628	\$2,579,369	(\$433,259)	117%	N/A	N/A
10/1/01	\$3,017,304	\$2,592,885	(\$424,419)	116%	N/A	N/A
10/1/02	\$3,032,519	\$2,616,517	(\$416,002)	116%	N/A	N/A

SCHEDULE OF EMPLOYER CONTRIBUTIONS		
Year Ended September 30	Annual Required Contribution	Percentage Contributed
1993	N/A	N/A
1994	N/A	N/A
1995	N/A	N/A
1996	\$103,289	118%
1997	\$103,289	100%
1998	\$144,115	72%
1999	\$144,115	72%
2000	\$99,978	100%
2001	\$99,978	100%
2002	\$77,318	132%

Valuation Date	10/01/02
Actuarial cost method	Frozen Entry Age
Amortization method	Level Dollar Closed
Remaining amortization period	20 years
Asset valuation method	Market Value
Actuarial assumptions:	
Investment rate of return	8.0%
Projected salary increase	N/A
Cost-of-living adjustment	None
Post-retirement benefit	None

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.

Resort Tax

The Resort Tax Fund accounts for the fiscal activity relating to the tax on short-term room rentals in the County.

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 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 use of the E-911 emergency telephone 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.

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 for 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 for 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 for 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.

Stormwater Utility

The Stormwater Utility Fund accounts for the fiscal activity relating to the fees for stormwater 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 the tax to fund Environmental, Cultural, Historic, and Outdoor recreation projects.

Volusia Forever

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

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.

Library Endowment

The Library Endowment Fund is used to account for donations to purchase publications and other library materials.

Corrections – Welfare Trust

The Corrections – Welfare Trust Fund is used to account 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, Limited Tax General Obligation Refunding Bonds, Special Assessment Improvement Bonds, 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 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 new Volusia County Courthouse and certain capital improvements of the County.

Beach Capital Projects

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

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.

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.

Working together



for our community

COUNTY OF VOLUSIA, FLORIDA
Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
September 30, 2002

	County Transportation Trust	Library	East Volusia Mosquito Control District	Resort Tax
ASSETS				
Equity in Pooled Cash and Investments	\$ 10,259,560	\$ 3,191,349	\$ 1,880,081	\$ -
Receivables:				
Accounts - Net	10,915	-	-	-
Taxes	-	92,885	28,541	208,259
Due from Other Funds	-	-	-	-
Due from Component Units	-	-	-	-
Due from Other Governments	4,015,143	10,958	126,146	-
Inventories	1,023,501	-	191,512	-
Deposits	-	-	-	-
Total Assets	<u>\$ 15,309,119</u>	<u>\$ 3,295,192</u>	<u>\$ 2,226,280</u>	<u>\$ 208,259</u>
LIABILITIES				
Accounts Payable	\$ 1,112,140	\$ 374,796	\$ 592,782	\$ 1,732
Contracts Payable	96,734	6,574	-	-
Due to Other Funds	-	-	-	206,527
Due to Component Units	363	-	-	-
Due to Other Governments	1,092	162	4,399	-
Deposits	-	-	500	-
Deferred Revenue	-	92,885	28,541	-
Total Liabilities	<u>1,210,329</u>	<u>474,417</u>	<u>626,222</u>	<u>208,259</u>
FUND BALANCES				
Reserved for:				
Encumbrances	2,260,338	69,121	73,043	-
Inventories	1,023,501	-	191,512	-
Debt Service - Principal	-	-	-	-
Unreserved, Undesignated	10,814,951	2,751,654	1,335,503	-
Total Fund Balances	<u>14,098,790</u>	<u>2,820,775</u>	<u>1,600,058</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 15,309,119</u>	<u>\$ 3,295,192</u>	<u>\$ 2,226,280</u>	<u>\$ 208,259</u>

Sales Tax Trust	Convention Development Tax	Ponce Inlet Port Authority	E-911 Emergency Telephone System	Special Lighting Districts	Ocean Center
\$ -	\$ 2,360,679	\$ 7,979,565	\$ 2,093,894	\$ 26,381	\$ 3,221,321
-	226,050	-	119,147	67	43,428
-	308,016	10,776	-	-	-
-	-	156,642	1,965	-	202,362
-	-	-	-	-	-
2,801,675	-	-	74,315	-	-
-	-	-	-	-	-
-	271,134	-	-	-	-
<u>\$ 2,801,675</u>	<u>\$ 3,165,879</u>	<u>\$ 8,146,983</u>	<u>\$ 2,289,321</u>	<u>\$ 26,448</u>	<u>\$ 3,467,111</u>
\$ -	\$ 143,195	\$ 576	\$ 90,075	\$ 12,234	\$ 165,449
-	-	-	-	-	-
2,801,675	6,248	-	-	-	-
-	-	-	-	-	7,366
-	-	12,585	-	-	11,671
-	-	-	-	-	210,240
-	59,437	10,776	-	-	-
<u>2,801,675</u>	<u>208,880</u>	<u>23,937</u>	<u>90,075</u>	<u>12,234</u>	<u>394,726</u>
-	-	44,793	433,000	-	1,224,238
-	-	-	-	-	-
-	-	273,500	-	-	-
-	2,956,999	7,804,753	1,766,246	14,214	1,848,147
-	2,956,999	8,123,046	2,199,246	14,214	3,072,385
<u>\$ 2,801,675</u>	<u>\$ 3,165,879</u>	<u>\$ 8,146,983</u>	<u>\$ 2,289,321</u>	<u>\$ 26,448</u>	<u>\$ 3,467,111</u>

COUNTY OF VOLUSIA, FLORIDA
Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
September 30, 2002

	Court Improvement	Criminal Justice Reimbursement	Road Impact Fees	Park Impact Fees
ASSETS				
Equity in Pooled Cash and Investments	\$ 227,374	\$ -	\$ 8,916,825	\$ 1,352,719
Receivables:				
Accounts - Net	-	-	21,188	444
Taxes	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Component Units	14,482	58,112	-	-
Due from Other Governments	-	-	-	-
Inventories	-	-	-	-
Deposits	-	-	-	-
Total Assets	\$ 241,856	\$ 58,112	\$ 8,938,013	\$ 1,353,163
LIABILITIES				
Accounts Payable	\$ 12,274	\$ -	\$ 911,783	\$ -
Contracts Payable	-	-	342,334	-
Due to Other Funds	-	58,112	-	-
Due to Component Units	-	-	55	-
Due to Other Governments	-	-	292,180	-
Deposits	-	-	-	-
Deferred Revenue	-	-	-	-
Total Liabilities	12,274	58,112	1,546,352	-
FUND BALANCES				
Reserved for:				
Encumbrances	33,837	-	3,631,644	-
Inventories	-	-	-	-
Debt Service - Principal	-	-	-	-
Unreserved, Undesignated	195,745	-	3,760,017	1,353,163
Total Fund Balances	229,582	-	7,391,661	1,353,163
Total Liabilities and Fund Balances	\$ 241,856	\$ 58,112	\$ 8,938,013	\$ 1,353,163

Fire Services	Fire Impact Fees	Silver Sands / Bethune Beach Municipal Service District	Stormwater Utility	Volusia ECHO	Volusia Forever
\$ 1,955,941	\$ 486,478	\$ 1,833	\$ 2,919,986	\$ 2,568,984	\$ 1,617,213
-	561	-	-	-	-
-	-	18	-	18,559	18,553
8,106	-	-	-	-	-
-	-	-	-	-	-
3,026	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,967,073</u>	<u>\$ 487,039</u>	<u>\$ 1,851</u>	<u>\$ 2,919,986</u>	<u>\$ 2,587,543</u>	<u>\$ 1,635,766</u>
\$ 232,869	\$ -	\$ 891	\$ 186,194	\$ -	\$ 956
51,608	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
284	-	-	2	-	-
-	-	-	-	-	-
-	-	18	-	18,559	18,553
<u>284,761</u>	<u>-</u>	<u>909</u>	<u>186,196</u>	<u>18,559</u>	<u>19,509</u>
685,275	76,000	-	432,972	-	15,859
-	-	-	-	-	-
-	-	-	-	-	-
997,037	411,039	942	2,300,818	2,568,984	1,600,398
1,682,312	487,039	942	2,733,790	2,568,984	1,616,257
<u>\$ 1,967,073</u>	<u>\$ 487,039</u>	<u>\$ 1,851</u>	<u>\$ 2,919,986</u>	<u>\$ 2,587,543</u>	<u>\$ 1,635,766</u>

COUNTY OF VOLUSIA, FLORIDA
Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
September 30, 2002

	Law/Beach Enforcement Trust	Federal Forfeiture Sharing	Library Endowment
ASSETS			
Equity in Pooled Cash and Investments	\$ 352,986	\$ 276,023	\$ 407,957
Receivables:			
Accounts - Net	-	-	-
Taxes	-	-	-
Due from Other Funds	474	-	-
Due from Component Units	-	-	-
Due from Other Governments	-	-	-
Inventories	-	-	-
Deposits	-	-	-
Total Assets	\$ 353,460	\$ 276,023	\$ 407,957
LIABILITIES			
Accounts Payable	\$ 8,955	\$ 14,810	\$ -
Contracts Payable	-	7,972	-
Due to Other Funds	-	-	-
Due to Component Units	167	-	-
Due to Other Governments	-	-	-
Deposits	58,204	-	-
Deferred Revenue	-	-	-
Total Liabilities	67,326	22,782	-
FUND BALANCES			
Reserved for:			
Encumbrances	68,035	37,970	-
Inventories	-	-	-
Debt Service - Principal	-	-	-
Unreserved, Undesignated	218,099	215,271	407,957
Total Fund Balances	286,134	253,241	407,957
Total Liabilities and Fund Balances	\$ 353,460	\$ 276,023	\$ 407,957

Corrections - Welfare Trust	Total Nonmajor Special Revenue Funds
\$ 236,253	\$ 52,333,402
-	421,800
-	685,607
-	369,549
-	72,594
-	7,031,263
-	1,215,013
-	271,134
<u>\$ 236,253</u>	<u>\$ 62,400,362</u>
\$ 41,706	\$ 3,903,417
-	505,222
-	3,072,562
-	7,951
-	322,375
51,287	320,231
-	228,769
<u>92,993</u>	<u>8,360,527</u>
7,091	9,093,216
-	1,215,013
-	273,500
136,169	43,458,106
<u>143,260</u>	<u>54,039,835</u>
<u>\$ 236,253</u>	<u>\$ 62,400,362</u>

COUNTY OF VOLUSIA, FLORIDA
Combining Balance Sheet
Nonmajor Governmental Funds - Debt Service Funds
September 30, 2002

	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	\$ 446,224	\$ 1,263,787	\$ 5,327,605	\$ 4,426,546
Receivables:				
Special Assessments:				
Current Receivable	-	-	-	-
Deferred Receivable	-	-	-	-
Interest Receivable	-	-	-	-
Due from Component Units	-	-	-	-
Total Assets	<u>\$ 446,224</u>	<u>\$ 1,263,787</u>	<u>\$ 5,327,605</u>	<u>\$ 4,426,546</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ 1,265
Deferred Revenue	-	-	-	226,850
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>228,115</u>
FUND BALANCES				
Reserved for:				
Debt Service - Principal	417,237	999,533	3,248,348	3,803,684
Debt Service - Interest	28,987	264,254	2,079,257	394,747
Total Fund Balances	<u>446,224</u>	<u>1,263,787</u>	<u>5,327,605</u>	<u>4,198,431</u>
Total Liabilities and Fund Balances	<u>\$ 446,224</u>	<u>\$ 1,263,787</u>	<u>\$ 5,327,605</u>	<u>\$ 4,426,546</u>

Guaranteed Entitlement Revenue Bonds	Special Assessment Improvement Bonds	Lease Purchase Agreements	Total Nonmajor Debt Service Funds
\$ 1,874,663	\$ 141,537	\$ 75,535	\$ 13,555,897
-	196,783	-	196,783
-	394,075	-	394,075
-	52,709	-	52,709
64,837	-	-	64,837
<u>\$ 1,939,500</u>	<u>\$ 785,104</u>	<u>\$ 75,535</u>	<u>\$ 14,264,301</u>
\$ -	\$ -	\$ -	\$ 1,265
-	394,075	-	620,925
-	394,075	-	622,190
1,815,334	350,000	65,520	10,699,656
124,166	41,029	10,015	2,942,455
1,939,500	391,029	75,535	13,642,111
<u>\$ 1,939,500</u>	<u>\$ 785,104</u>	<u>\$ 75,535</u>	<u>\$ 14,264,301</u>

COUNTY OF VOLUSIA, FLORIDA
Combining Balance Sheet
Nonmajor Governmental Funds - Capital Projects Funds
September 30, 2002

	Volusia County Courthouse Construction	Beach Capital Projects	Park Projects
ASSETS			
Equity in Pooled Cash and Investments	\$ 8,049,712	\$ 1,649,853	\$ 1,629,966
Due From Other Governments	-	-	-
Total Assets	\$ 8,049,712	\$ 1,649,853	\$ 1,629,966
LIABILITIES			
Liabilities:			
Accounts Payable	\$ 14,900	\$ 50,441	\$ 11,977
Contracts Payable	-	46,270	-
Total Liabilities	14,900	96,711	11,977
FUND BALANCES			
Reserved for Encumbrances	995,180	1,274,925	84,618
Unreserved:			
Designated for Capital Projects	7,039,632	278,217	1,533,371
Total Fund Balances	8,034,812	1,553,142	1,617,989
Total Liabilities and Fund Balances	\$ 8,049,712	\$ 1,649,853	\$ 1,629,966

Library Capital Projects	Other Capital Projects	Total Nonmajor Capital Projects Funds
\$ 260,697	\$ 42,661	\$ 11,632,889
120,000	-	120,000
<u>\$ 380,697</u>	<u>\$ 42,661</u>	<u>\$ 11,752,889</u>
\$ -	\$ -	\$ 77,318
-	-	46,270
<u>-</u>	<u>-</u>	<u>123,588</u>
-	35,542	2,390,265
380,697	7,119	9,239,036
<u>380,697</u>	<u>42,661</u>	<u>11,629,301</u>
<u>\$ 380,697</u>	<u>\$ 42,661</u>	<u>\$ 11,752,889</u>

COUNTY OF VOLUSIA
Combining Balance Sheet
All Nonmajor Governmental Funds
September 30, 2002

	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	\$ 52,333,402	\$ 13,555,897	\$ 11,632,889	\$ 77,522,188
Receivables:				
Accounts - Net	421,800	-	-	421,800
Taxes	685,607	-	-	685,607
Special Assessments:				
Current Receivable	-	196,783	-	196,783
Deferred Receivable	-	394,075	-	394,075
Interest Receivable	-	52,709	-	52,709
Due from Other Funds	369,549	-	-	369,549
Due from Component Units	72,594	64,837	-	137,431
Due from Other Governments	7,031,263	-	120,000	7,151,263
Inventories	1,215,013	-	-	1,215,013
Deposits	271,134	-	-	271,134
Total Assets	\$ 62,400,362	\$ 14,264,301	\$ 11,752,889	\$ 88,417,552
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 3,903,417	\$ 1,265	\$ 77,318	\$ 3,982,000
Contracts Payable	505,222	-	46,270	551,492
Due to Other Funds	3,072,562	-	-	3,072,562
Due to Component Units	7,951	-	-	7,951
Due to Other Governments	322,375	-	-	322,375
Deposits	320,231	-	-	320,231
Deferred Revenue	228,769	620,925	-	849,694
Total Liabilities	8,360,527	622,190	123,588	9,106,305
Fund Balances:				
Reserved for:				
Encumbrances	9,093,216	-	2,390,265	11,483,481
Inventories	1,215,013	-	-	1,215,013
Debt Service - Principal	273,500	10,699,656	-	10,973,156
Debt Service - Interest	-	2,942,455	-	2,942,455
Unreserved Reported In:				
Special Revenue Funds	43,458,106	-	-	43,458,106
Capital Projects Funds	-	-	9,239,036	9,239,036
Total Fund Balances	54,039,835	13,642,111	11,629,301	79,311,247
Total Liabilities and Fund Balances	\$ 62,400,362	\$ 14,264,301	\$ 11,752,889	\$ 88,417,552

Working together



for our community

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, 2002

	County Transportation Trust	Library	East Volusia Mosquito Control District	Resort Tax
REVENUES				
Taxes	\$ 13,582,166	\$ 10,108,272	\$ 2,812,741	\$ 4,723,527
Intergovernmental Revenues	7,212,918	745,161	226,995	-
Charges for Services	1,557,034	61,975	59,101	-
Fines and Forfeitures	-	242,379	-	-
Interest Revenues	267,609	193,533	77,248	23,605
Miscellaneous Revenues	190,417	140,939	423,038	-
Special Assessments				
Levied/Impact Fees	-	-	-	-
Total Revenues	<u>22,810,144</u>	<u>11,492,259</u>	<u>3,599,123</u>	<u>4,747,132</u>
EXPENDITURES				
Current:				
General Government	-	-	-	90,501
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	20,959,507	-	-	-
Economic Environment	-	-	-	-
Human Services	-	-	4,093,040	-
Culture/Recreation	-	10,432,579	-	-
Total Expenditures	<u>20,959,507</u>	<u>10,432,579</u>	<u>4,093,040</u>	<u>90,501</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,850,637</u>	<u>1,059,680</u>	<u>(493,917)</u>	<u>4,656,631</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	1,800,232	28,900	23,450	-
Transfers (Out)	(583,864)	(602,910)	(75,168)	(4,656,631)
Proceeds from Notes/Bonds Payable	-	-	334,239	-
Total Other Financing Sources and (Uses)	<u>1,216,368</u>	<u>(574,010)</u>	<u>282,521</u>	<u>(4,656,631)</u>
Net Change in Fund Balances	3,067,005	485,670	(211,396)	-
Fund Balances - Beginning, Restated	<u>11,031,785</u>	<u>2,335,105</u>	<u>1,811,454</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 14,098,790</u>	<u>\$ 2,820,775</u>	<u>\$ 1,600,058</u>	<u>\$ -</u>

Sales Tax Trust	Convention Development Tax	Ponce Inlet Port Authority	E-911 Emergency Telephone System	Special Lighting Districts	Ocean Center
\$ -	\$ 7,078,073	\$ 1,063,622	\$ -	\$ -	\$ -
17,257,335	-	71	-	-	-
-	-	-	1,755,532	171,268	1,126,074
-	-	-	-	-	-
-	17,318	305,584	73,367	-	109,959
-	728,792	-	1,965	-	227,287
-	-	-	-	-	-
<u>17,257,335</u>	<u>7,824,183</u>	<u>1,369,277</u>	<u>1,830,864</u>	<u>171,268</u>	<u>1,463,320</u>
-	-	-	-	-	-
-	-	-	1,323,227	-	-
-	-	-	-	-	-
-	-	365,401	-	157,393	-
-	7,129,814	857	-	-	-
-	-	-	-	-	-
-	-	10,730	-	-	3,084,768
<u>-</u>	<u>7,129,814</u>	<u>376,988</u>	<u>1,323,227</u>	<u>157,393</u>	<u>3,084,768</u>
<u>17,257,335</u>	<u>694,369</u>	<u>992,289</u>	<u>507,637</u>	<u>13,875</u>	<u>(1,621,448)</u>
-	-	5,000	-	-	2,106,086
(17,257,335)	-	(636,320)	-	-	-
-	-	-	-	-	-
<u>(17,257,335)</u>	<u>-</u>	<u>(631,320)</u>	<u>-</u>	<u>-</u>	<u>2,106,086</u>
-	694,369	360,969	507,637	13,875	484,638
-	2,262,630	7,762,077	1,691,609	339	2,587,747
<u>\$ -</u>	<u>\$ 2,956,999</u>	<u>\$ 8,123,046</u>	<u>\$ 2,199,246</u>	<u>\$ 14,214</u>	<u>\$ 3,072,385</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, 2002

	Court Improvement	Criminal Justice Reimbursement	Road Impact Fees	Park Impact Fees
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	132,546	-
Charges for Services	170,176	-	3,597	-
Fines and Forfeitures	-	711,797	-	-
Interest Revenues	7,863	-	324,849	37,970
Miscellaneous Revenues	-	-	67,263	-
Special Assessments				
Levied/Impact Fees	-	-	6,428,877	526,087
Total Revenues	<u>178,039</u>	<u>711,797</u>	<u>6,957,132</u>	<u>564,057</u>
EXPENDITURES				
Current:				
General Government	70,116	711,797	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	7,040,589	-
Economic Environment	-	-	-	-
Human Services	-	-	-	-
Culture/Recreation	-	-	-	785,127
Total Expenditures	<u>70,116</u>	<u>711,797</u>	<u>7,040,589</u>	<u>785,127</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>107,923</u>	<u>-</u>	<u>(83,457)</u>	<u>(221,070)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Proceeds from Notes/Bonds Payable	-	-	-	-
Total Other Financing				
Sources and (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	107,923	-	(83,457)	(221,070)
Fund Balances - Beginning, Restated	<u>121,659</u>	<u>-</u>	<u>7,475,118</u>	<u>1,574,233</u>
Fund Balances - Ending	<u>\$ 229,582</u>	<u>\$ -</u>	<u>\$ 7,391,661</u>	<u>\$ 1,353,163</u>

Fire Services	Fire Impact Fees	Silver Sands / Bethune Beach Municipal Service District	Stormwater Utility	Volusia ECHO	Volusia Forever
\$ 10,048,655	\$ -	\$ 11,036	\$ -	\$ 2,521,211	\$ 2,521,254
35,285	-	-	113,200	208	208
622,115	-	-	1,675,250	-	-
-	-	-	-	-	-
132,694	17,875	131	137,274	99,340	75,116
78,000	-	-	29,113	-	-
-	340,562	-	-	-	-
<u>10,916,749</u>	<u>358,437</u>	<u>11,167</u>	<u>1,954,837</u>	<u>2,620,759</u>	<u>2,596,578</u>
-	-	-	-	-	-
11,594,132	87	-	-	-	-
-	-	-	481,392	-	63,948
-	-	12,228	2,164,214	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	51,775	916,373
<u>11,594,132</u>	<u>87</u>	<u>12,228</u>	<u>2,645,606</u>	<u>51,775</u>	<u>980,321</u>
<u>(677,383)</u>	<u>358,350</u>	<u>(1,061)</u>	<u>(690,769)</u>	<u>2,568,984</u>	<u>1,616,257</u>
370,552	-	-	3,455,559	-	-
(43,612)	(370,547)	-	(31,000)	-	-
-	-	-	-	-	-
<u>326,940</u>	<u>(370,547)</u>	<u>-</u>	<u>3,424,559</u>	<u>-</u>	<u>-</u>
(350,443)	(12,197)	(1,061)	2,733,790	2,568,984	1,616,257
2,032,755	499,236	2,003	-	-	-
<u>\$ 1,682,312</u>	<u>\$ 487,039</u>	<u>\$ 942</u>	<u>\$ 2,733,790</u>	<u>\$ 2,568,984</u>	<u>\$ 1,616,257</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, 2002

	Law/Beach Enforcement Trust	Federal Forfeiture Sharing	Library Endowment
REVENUES			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-
Charges for Services	-	256	-
Fines and Forfeitures	-	-	-
Interest Revenues	11,691	13,553	15,439
Miscellaneous Revenues	381,580	215,661	600
Special Assessments			
Levied/Impact Fees	-	-	-
Total Revenues	<u>393,271</u>	<u>229,470</u>	<u>16,039</u>
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	257,571	461,668	-
Physical Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Human Services	-	-	-
Culture/Recreation	-	-	-
Total Expenditures	<u>257,571</u>	<u>461,668</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>135,700</u>	<u>(232,198)</u>	<u>16,039</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers (Out)	(317,777)	(242,963)	(28,900)
Proceeds from Notes/Bonds Payable	-	-	-
Total Other Financing Sources and (Uses)	<u>(317,777)</u>	<u>(242,963)</u>	<u>(28,900)</u>
Net Change in Fund Balances	<u>(182,077)</u>	<u>(475,161)</u>	<u>(12,861)</u>
Fund Balances - Beginning, Restated	<u>468,211</u>	<u>728,402</u>	<u>420,818</u>
Fund Balances - Ending	<u>\$ 286,134</u>	<u>\$ 253,241</u>	<u>\$ 407,957</u>

Corrections - Welfare Trust	Total Nonmajor Special Revenue Funds
\$ -	\$ 54,470,557
-	25,723,927
-	7,202,378
-	954,176
7,646	1,949,664
178,462	2,663,117
-	7,295,526
<u>186,108</u>	<u>100,259,345</u>
-	872,414
152,943	13,789,628
-	545,340
-	30,699,332
-	7,130,671
-	4,093,040
-	15,281,352
<u>152,943</u>	<u>72,411,777</u>
<u>33,165</u>	<u>27,847,568</u>
-	7,789,779
-	(24,847,027)
-	334,239
-	(16,723,009)
33,165	11,124,559
110,095	42,915,276
<u>\$ 143,260</u>	<u>\$ 54,039,835</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, 2002

	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	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest Revenues	10,492	-	139,928	56,928
Miscellaneous Revenues	-	-	-	-
Special Assessments	-	-	-	-
Levied/Impact Fees	-	-	-	-
Total Revenues	<u>10,492</u>	<u>-</u>	<u>139,928</u>	<u>56,928</u>
EXPENDITURES				
Debt Service:				
Principal Retirement	480,000	2,940,000	675,000	1,375,000
Interest and Fiscal Charges	102,372	619,551	3,924,998	1,216,687
Bond Issuance Costs	-	-	-	1,265
Total Expenditures	<u>582,372</u>	<u>3,559,551</u>	<u>4,599,998</u>	<u>2,592,952</u>
(Deficiency) of Revenues				
(Under) Expenditures	<u>(571,880)</u>	<u>(3,559,551)</u>	<u>(4,460,070)</u>	<u>(2,536,024)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	550,644	1,479,691	7,219,286	2,550,545
Payment to Refunded Bond Escrow Agent	-	-	-	-
Total Other Financing Sources and (Uses)	<u>550,644</u>	<u>1,479,691</u>	<u>7,219,286</u>	<u>2,550,545</u>
Net Change in Fund Balances	<u>(21,236)</u>	<u>(2,079,860)</u>	<u>2,759,216</u>	<u>14,521</u>
Fund Balances - Beginning	<u>467,460</u>	<u>3,343,647</u>	<u>2,568,389</u>	<u>4,183,910</u>
Fund Balances - Ending	<u>\$ 446,224</u>	<u>\$ 1,263,787</u>	<u>\$ 5,327,605</u>	<u>\$ 4,198,431</u>

Guaranteed Entitlement Revenue Bonds	Limited Tax General Obligation Refunding Bonds	Special Assessment Improvement Bonds	Lease Purchase Agreements	Total Nonmajor Debt Service Funds
\$ -	\$ 1,638,137	\$ -	\$ -	\$ 1,638,137
906,000	158	-	-	906,158
817,377	-	-	-	817,377
34,081	73,204	52,315	-	366,948
-	-	-	302,139	302,139
-	-	241,645	-	241,645
<u>1,757,458</u>	<u>1,711,499</u>	<u>293,960</u>	<u>302,139</u>	<u>4,272,404</u>
1,515,000	1,860,000	320,000	4,985,426	14,150,426
285,764	269,738	46,691	392,669	6,858,470
-	-	-	-	1,265
<u>1,800,764</u>	<u>2,129,738</u>	<u>366,691</u>	<u>5,378,095</u>	<u>21,010,161</u>
<u>(43,306)</u>	<u>(418,239)</u>	<u>(72,731)</u>	<u>(5,075,956)</u>	<u>(16,737,757)</u>
-	-	-	5,075,956	16,876,122
-	(2,894,250)	-	-	(2,894,250)
-	(2,894,250)	-	5,075,956	13,981,872
(43,306)	(3,312,489)	(72,731)	-	(2,755,885)
<u>1,982,806</u>	<u>3,312,489</u>	<u>463,760</u>	<u>75,535</u>	<u>16,397,996</u>
<u>\$ 1,939,500</u>	<u>\$ -</u>	<u>\$ 391,029</u>	<u>\$ 75,535</u>	<u>\$ 13,642,111</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, 2002

	Volusia County Courthouse Construction	Beach Capital Projects	Park Projects
REVENUES			
Intergovernmental Revenues	\$ -	\$ -	\$ 171,010
Charges for Services	-	1,997	-
Interest Revenues	599,128	62,384	70,516
Miscellaneous Revenues	-	261,500	102,052
Total Revenues	<u>599,128</u>	<u>325,881</u>	<u>343,578</u>
EXPENDITURES			
Capital Outlay	5,843,374	964,625	1,412,448
Total Expenditures	<u>5,843,374</u>	<u>964,625</u>	<u>1,412,448</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,244,246)</u>	<u>(638,744)</u>	<u>(1,068,870)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	637,933	-
Transfers (Out)	-	(488,114)	-
Total Other Financing Sources and (Uses)	<u>-</u>	<u>149,819</u>	<u>-</u>
Net Change in Fund Balances	(5,244,246)	(488,925)	(1,068,870)
Fund Balances - Beginning	<u>13,279,058</u>	<u>2,042,067</u>	<u>2,686,859</u>
Fund Balances - Ending	<u><u>\$ 8,034,812</u></u>	<u><u>\$ 1,553,142</u></u>	<u><u>\$ 1,617,989</u></u>

Library Capital Projects	Other Capital Projects	Total Nonmajor Capital Projects Funds
\$ 120,000	\$ -	\$ 291,010
-	-	1,997
8,935	3,361	744,324
-	-	363,552
<u>128,935</u>	<u>3,361</u>	<u>1,400,883</u>
12,938	99,643	8,333,028
<u>12,938</u>	<u>99,643</u>	<u>8,333,028</u>
115,997	(96,282)	(6,932,145)
-	-	637,933
<u>-</u>	<u>(61,304)</u>	<u>(549,418)</u>
-	(61,304)	88,515
115,997	(157,586)	(6,843,630)
<u>264,700</u>	<u>200,247</u>	<u>18,472,931</u>
<u>\$ 380,697</u>	<u>\$ 42,661</u>	<u>\$ 11,629,301</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, 2002

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes	\$ 54,470,557	\$ 1,638,137	\$ -	\$ 56,108,694
Intergovernmental Revenues	25,723,927	906,158	291,010	26,921,095
Charges for Services	7,202,378	-	1,997	7,204,375
Fines and Forfeitures	954,176	817,377	-	1,771,553
Interest Revenues	1,949,664	366,948	744,324	3,060,936
Miscellaneous Revenues	2,663,117	302,139	363,552	3,328,808
Special Assessments				
Levied/Impact Fees	7,295,526	241,645	-	7,537,171
Total Revenues	<u>100,259,345</u>	<u>4,272,404</u>	<u>1,400,883</u>	<u>105,932,632</u>
EXPENDITURES				
Current:				
General Government	872,414	-	-	872,414
Public Safety	13,789,628	-	-	13,789,628
Physical Environment	545,340	-	-	545,340
Transportation	30,699,332	-	-	30,699,332
Economic Environment	7,130,671	-	-	7,130,671
Human Services	4,093,040	-	-	4,093,040
Culture/Recreation	15,281,352	-	-	15,281,352
Debt Service:				
Principal Retirement	-	14,150,426	-	14,150,426
Interest and Fiscal Charges	-	6,858,470	-	6,858,470
Bond Issuance Costs	-	1,265	-	1,265
Capital Outlay	-	-	8,333,028	8,333,028
Total Expenditures	<u>72,411,777</u>	<u>21,010,161</u>	<u>8,333,028</u>	<u>101,754,966</u>
Excess (Deficiency) of Revenues Over (Under Expenditures)	<u>27,847,568</u>	<u>(16,737,757)</u>	<u>(6,932,145)</u>	<u>4,177,666</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	7,789,779	16,876,122	637,933	25,303,834
Transfers (Out)	(24,847,027)	-	(549,418)	(25,396,445)
Proceeds from Notes/Bonds Payable	334,239	-	-	334,239
Payment to Refunded Bond Escrow Agent	-	(2,894,250)	-	(2,894,250)
Total Other Financing Sources and (Uses)	<u>(16,723,009)</u>	<u>13,981,872</u>	<u>88,515</u>	<u>(2,652,622)</u>
Net Change in Fund Balances	<u>11,124,559</u>	<u>(2,755,885)</u>	<u>(6,843,630)</u>	<u>1,525,044</u>
Fund Balances - Beginning, Restated	<u>42,915,276</u>	<u>16,397,996</u>	<u>18,472,931</u>	<u>77,786,203</u>
Fund Balances - Ending	<u>\$ 54,039,835</u>	<u>\$ 13,642,111</u>	<u>\$ 11,629,301</u>	<u>\$ 79,311,247</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, 2002

	Budget	Actual	Variance with Budget - Positive (Negative)
REVENUES			
Taxes	\$ 14,143,144	\$ 13,582,166	\$ (560,978)
Intergovernmental Revenues	7,067,957	7,212,918	144,961
Charges for Services	3,274,542	1,557,034	(1,717,508)
Interest Revenues	350,000	267,609	(82,391)
Miscellaneous Revenues	330,600	190,417	(140,183)
Total Revenues	25,166,243	22,810,144	(2,356,099)
EXPENDITURES			
Current:			
Transportation	31,399,336	20,959,507	10,439,829
Total Expenditures	31,399,336	20,959,507	10,439,829
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,233,093)	1,850,637	8,083,730
OTHER FINANCING SOURCES (USES)			
Transfers In	1,800,232	1,800,232	-
Transfers (Out)	(638,640)	(583,864)	54,776
Total Other Financing Sources and (Uses)	1,161,592	1,216,368	54,776
Net Change in Fund Balances	(5,071,501)	3,067,005	8,138,506
Fund Balances - Beginning	5,071,501	11,031,785	5,960,284
Fund Balances - Ending	\$ -	\$ 14,098,790	\$ 14,098,790

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, 2002

	Budget	Actual	Variance with Budget - Positive (Negative)
REVENUES			
Taxes	\$ 9,896,192	\$ 10,108,272	\$ 212,080
Intergovernmental Revenues	740,482	745,161	4,679
Charges for Services	56,000	61,975	5,975
Fines and Forfeitures	222,942	242,379	19,437
Interest Revenues	152,696	193,533	40,837
Miscellaneous Revenues	237,329	140,939	(96,390)
Total Revenues	11,305,641	11,492,259	186,618
EXPENDITURES			
Current:			
Culture/Recreation	12,196,966	10,432,579	1,764,387
Total Expenditures	12,196,966	10,432,579	1,764,387
Excess (Deficiency) of Revenues Over (Under) Expenditures	(891,325)	1,059,680	1,951,005
OTHER FINANCING SOURCES (USES)			
Transfers In	28,900	28,900	-
Transfers (Out)	(745,810)	(602,910)	142,900
Total Other Financing Sources and (Uses)	(716,910)	(574,010)	142,900
Net Change in Fund Balances	(1,608,235)	485,670	2,093,905
Fund Balances - Beginning	1,608,235	2,335,105	726,870
Fund Balances - Ending	\$ -	\$ 2,820,775	\$ 2,820,775

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, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Taxes	\$ 2,757,361	\$ 2,812,741	\$ 55,380
Intergovernmental Revenues	64,150	226,995	162,845
Charges for Services	253,000	59,101	(193,899)
Interest Revenues	80,000	77,248	(2,752)
Miscellaneous Revenues	267,000	423,038	156,038
Total Revenues	<u>3,421,511</u>	<u>3,599,123</u>	<u>177,612</u>
EXPENDITURES			
Current:			
Human Services	4,766,748	4,093,040	673,708
Total Expenditures	<u>4,766,748</u>	<u>4,093,040</u>	<u>673,708</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,345,237)</u>	<u>(493,917)</u>	<u>851,320</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	23,451	23,450	(1)
Transfers (Out)	(81,339)	(75,168)	6,171
Proceeds from Notes/Bonds Payable	350,000	334,239	(15,761)
Total Other Financing Sources and (Uses)	<u>292,112</u>	<u>282,521</u>	<u>(9,591)</u>
Net Change in Fund Balances	<u>(1,053,125)</u>	<u>(211,396)</u>	<u>841,729</u>
Fund Balances - Beginning	<u>1,053,125</u>	<u>1,811,454</u>	<u>758,329</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ 1,600,058</u>	<u>\$ 1,600,058</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, 2002

	Budget	Actual	Variance with Budget - Positive (Negative)
REVENUES			
Taxes	\$ 4,723,527	\$ 4,723,527	\$ -
Interest Revenues	23,606	23,605	(1)
Total Revenues	<u>4,747,133</u>	<u>4,747,132</u>	<u>(1)</u>
EXPENDITURES			
Current:			
General Government	90,501	90,501	-
Total Expenditures	<u>90,501</u>	<u>90,501</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,656,632</u>	<u>4,656,631</u>	<u>(1)</u>
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(4,656,632)	(4,656,631)	1
Total Other Financing Sources and (Uses)	<u>(4,656,632)</u>	<u>(4,656,631)</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, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental Revenues	\$ 17,257,337	\$ 17,257,335	\$ (2)
Total Revenues	<u>17,257,337</u>	<u>17,257,335</u>	<u>(2)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>17,257,337</u>	<u>17,257,335</u>	<u>(2)</u>
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(17,257,337)	(17,257,335)	2
Total Other Financing Sources and (Uses)	<u>(17,257,337)</u>	<u>(17,257,335)</u>	<u>2</u>
Net Change in Fund Balances	-	-	-
Fund Balances - Beginning	-	-	-
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, 2002

	Budget	Actual	Variance with Budget - Positive (Negative)
REVENUES			
Taxes	\$ 7,084,411	\$ 7,078,073	\$ (6,338)
Interest Revenues	10,059	17,318	7,259
Miscellaneous Revenues	436,150	728,792	292,642
Total Revenues	<u>7,530,620</u>	<u>7,824,183</u>	<u>293,563</u>
EXPENDITURES			
Current:			
Economic Environment	7,530,620	7,129,814	400,806
Total Expenditures	<u>7,530,620</u>	<u>7,129,814</u>	<u>400,806</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>694,369</u>	<u>694,369</u>
Net Change in Fund Balances	<u>-</u>	<u>694,369</u>	<u>694,369</u>
Fund Balances - Beginning	<u>-</u>	<u>2,262,630</u>	<u>2,262,630</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ 2,956,999</u>	<u>\$ 2,956,999</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, 2002

	Budget	Actual	Variance with Budget - Positive (Negative)
REVENUES			
Taxes	\$ 1,042,918	\$ 1,063,622	\$ 20,704
Intergovernmental Revenues	-	71	71
Interest Revenues	390,000	305,584	(84,416)
Total Revenues	<u>1,432,918</u>	<u>1,369,277</u>	<u>(63,641)</u>
EXPENDITURES			
Current:			
Transportation	4,234,762	365,401	3,869,361
Economic Environment	1,777	857	920
Culture/Recreation	3,578,023	10,730	3,567,293
Total Expenditures	<u>7,814,562</u>	<u>376,988</u>	<u>7,437,574</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,381,644)</u>	<u>992,289</u>	<u>7,373,933</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	5,000	5,000	-
Transfers (Out)	(638,820)	(636,320)	2,500
Total Other Financing Sources and (Uses)	<u>(633,820)</u>	<u>(631,320)</u>	<u>2,500</u>
Net Change in Fund Balances	<u>(7,015,464)</u>	<u>360,969</u>	<u>7,376,433</u>
Fund Balances - Beginning	<u>7,015,464</u>	<u>7,762,077</u>	<u>746,613</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ 8,123,046</u>	<u>\$ 8,123,046</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, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Charges for Services	\$ 1,662,000	\$ 1,755,532	\$ 93,532
Interest Revenues	90,000	73,367	(16,633)
Miscellaneous Revenues	-	1,965	1,965
Total Revenues	<u>1,752,000</u>	<u>1,830,864</u>	<u>78,864</u>
EXPENDITURES			
Current:			
Public Safety	3,110,648	1,323,227	1,787,421
Total Expenditures	<u>3,110,648</u>	<u>1,323,227</u>	<u>1,787,421</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,358,648)</u>	<u>507,637</u>	<u>1,866,285</u>
Net Change in Fund Balances	<u>(1,358,648)</u>	<u>507,637</u>	<u>1,866,285</u>
Fund Balances - Beginning	<u>1,358,648</u>	<u>1,691,609</u>	<u>332,961</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ 2,199,246</u>	<u>\$ 2,199,246</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, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Charges for Services	\$ 171,169	\$ 171,268	\$ 99
Total Revenues	<u>171,169</u>	<u>171,268</u>	<u>99</u>
EXPENDITURES			
Current:			
Transportation	163,430	157,393	6,037
Total Expenditures	<u>163,430</u>	<u>157,393</u>	<u>6,037</u>
Excess of Revenues Over Expenditures	<u>7,739</u>	<u>13,875</u>	<u>6,136</u>
Net Change in Fund Balances	<u>7,739</u>	<u>13,875</u>	<u>6,136</u>
Fund Balances - Beginning	<u>(7,739)</u>	<u>339</u>	<u>8,078</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ 14,214</u>	<u>\$ 14,214</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, 2002

	Budget	Actual	Variance with Budget - Positive (Negative)
REVENUES			
Charges for Services	\$ 981,000	\$ 1,126,074	\$ 145,074
Interest Revenues	100,000	109,959	9,959
Miscellaneous Revenues	353,500	227,287	(126,213)
Total Revenues	<u>1,434,500</u>	<u>1,463,320</u>	<u>28,820</u>
EXPENDITURES			
Current:			
Culture/Recreation	5,660,701	3,084,768	2,575,933
Total Expenditures	<u>5,660,701</u>	<u>3,084,768</u>	<u>2,575,933</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,226,201)</u>	<u>(1,621,448)</u>	<u>2,604,753</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	2,106,087	2,106,086	1
Transfers (Out)	(1,310)	-	1,310
Total Other Financing Sources and (Uses)	<u>2,104,777</u>	<u>2,106,086</u>	<u>1,311</u>
Net Change in Fund Balances	<u>(2,121,424)</u>	<u>484,638</u>	<u>2,606,062</u>
Fund Balances - Beginning	<u>2,121,424</u>	<u>2,587,747</u>	<u>466,323</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ 3,072,385</u>	<u>\$ 3,072,385</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, 2002

	Budget	Actual	Variance with Budget - Positive (Negative)
REVENUES			
Charges for Services	\$ 100,000	\$ 170,176	\$ 70,176
Interest Revenues	2,000	7,863	5,863
Total Revenues	<u>102,000</u>	<u>178,039</u>	<u>76,039</u>
EXPENDITURES			
Current:			
General Government	223,660	70,116	153,544
Total Expenditures	<u>223,660</u>	<u>70,116</u>	<u>153,544</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(121,660)</u>	<u>107,923</u>	<u>229,583</u>
Net Change in Fund Balances	<u>(121,660)</u>	<u>107,923</u>	<u>229,583</u>
Fund Balances - Beginning	<u>121,660</u>	<u>121,659</u>	<u>(1)</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ 229,582</u>	<u>\$ 229,582</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, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Fines and Forfeitures	\$ 711,800	\$ 711,797	\$ (3)
Total Revenues	<u>711,800</u>	<u>711,797</u>	<u>(3)</u>
EXPENDITURES			
Current:			
General Government	711,800	711,797	3
Total Expenditures	<u>711,800</u>	<u>711,797</u>	<u>3</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</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
Road Impact Fees Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2002

	Budget	Actual	Variance with Budget - Positive (Negative)
REVENUES			
Intergovernmental Revenues	\$ 132,546	\$ 132,546	\$ -
Charges for Services	-	3,597	3,597
Interest Revenues	464,991	324,849	(140,142)
Miscellaneous Revenues	-	67,263	67,263
Special Assessments			
Levied/Impact Fees	5,798,697	6,428,877	630,180
Total Revenues	<u>6,396,234</u>	<u>6,957,132</u>	<u>560,898</u>
EXPENDITURES			
Current:			
Transportation	12,961,962	7,040,589	5,921,373
Total Expenditures	<u>12,961,962</u>	<u>7,040,589</u>	<u>5,921,373</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,565,728)</u>	<u>(83,457)</u>	<u>6,482,271</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	617,750	-	(617,750)
Total Other Financing Sources and (Uses)	<u>617,750</u>	<u>-</u>	<u>(617,750)</u>
Net Change in Fund Balances	<u>(5,947,978)</u>	<u>(83,457)</u>	<u>5,864,521</u>
Fund Balances - Beginning	<u>5,947,978</u>	<u>7,475,118</u>	<u>1,527,140</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ 7,391,661</u>	<u>\$ 7,391,661</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, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Interest Revenues	\$ 46,800	\$ 37,970	\$ (8,830)
Special Assessments			
Levied/Impact Fees	307,000	526,087	219,087
Total Revenues	<u>353,800</u>	<u>564,057</u>	<u>210,257</u>
EXPENDITURES			
Current:			
Culture/Recreation	1,695,111	785,127	909,984
Total Expenditures	<u>1,695,111</u>	<u>785,127</u>	<u>909,984</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,341,311)</u>	<u>(221,070)</u>	<u>1,120,241</u>
 Net Change in Fund Balances	 (1,341,311)	 (221,070)	 1,120,241
 Fund Balances - Beginning	 <u>1,341,311</u>	 <u>1,574,233</u>	 <u>232,922</u>
 Fund Balances - Ending	 <u>\$ -</u>	 <u>\$ 1,353,163</u>	 <u>\$ 1,353,163</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, 2002

	Budget	Actual	Variance with Budget - Positive (Negative)
REVENUES			
Taxes	\$ 9,969,913	\$ 10,048,655	\$ 78,742
Intergovernmental Revenues	19,340	35,285	15,945
Charges for Services	611,981	622,115	10,134
Interest Revenues	100,000	132,694	32,694
Miscellaneous Revenues	47,717	78,000	30,283
Total Revenues	10,748,951	10,916,749	167,798
EXPENDITURES			
Current:			
Public Safety	13,469,376	11,594,132	1,875,244
Total Expenditures	13,469,376	11,594,132	1,875,244
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,720,425)	(677,383)	2,043,042
OTHER FINANCING SOURCES (USES)			
Transfers In	370,552	370,552	-
Transfers (Out)	(72,652)	(43,612)	29,040
Proceeds from Notes/Bonds Payable	769,393	-	(769,393)
Total Other Financing Sources and (Uses)	1,067,293	326,940	(740,353)
Net Change in Fund Balances	(1,653,132)	(350,443)	1,302,689
Fund Balances - Beginning	1,653,132	2,032,755	379,623
Fund Balances - Ending	\$ -	\$ 1,682,312	\$ 1,682,312

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, 2002

	Budget	Actual	Variance with Budget - Positive (Negative)
REVENUES			
Interest Revenues	\$ 16,000	\$ 17,875	\$ 1,875
Special Assessments			
Levied/Impact Fees	218,000	340,562	122,562
Total Revenues	<u>234,000</u>	<u>358,437</u>	<u>124,437</u>
EXPENDITURES			
Current:			
Public Safety	281,672	87	281,585
Total Expenditures	<u>281,672</u>	<u>87</u>	<u>281,585</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(47,672)</u>	<u>358,350</u>	<u>406,022</u>
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(370,547)	(370,547)	-
Total Other Financing Sources and (Uses)	<u>(370,547)</u>	<u>(370,547)</u>	<u>-</u>
Net Change in Fund Balances	(418,219)	(12,197)	406,022
Fund Balances - Beginning	<u>418,219</u>	<u>499,236</u>	<u>81,017</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ 487,039</u>	<u>\$ 487,039</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, 2002

	Budget	Actual	Variance with Budget - Positive (Negative)
REVENUES			
Taxes	\$ 10,860	\$ 11,036	\$ 176
Interest Revenues	200	131	(69)
Total Revenues	<u>11,060</u>	<u>11,167</u>	<u>107</u>
EXPENDITURES			
Current:			
Transportation	12,614	12,228	386
Total Expenditures	<u>12,614</u>	<u>12,228</u>	<u>386</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,554)</u>	<u>(1,061)</u>	<u>493</u>
Net Change in Fund Balances	<u>(1,554)</u>	<u>(1,061)</u>	<u>493</u>
Fund Balances - Beginning	<u>1,554</u>	<u>2,003</u>	<u>449</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ 942</u>	<u>\$ 942</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, 2002

	Budget	Actual	Variance with Budget - Positive (Negative)
REVENUES			
Intergovernmental Revenues	\$ -	\$ 113,200	\$ 113,200
Charges for Services	1,700,000	1,675,250	(24,750)
Interest Revenues	-	137,274	137,274
Miscellaneous Revenues	-	29,113	29,113
Total Revenues	1,700,000	1,954,837	254,837
EXPENDITURES			
Current:			
Physical Environment	3,058,871	481,392	2,577,479
Transportation	2,660,528	2,164,214	496,314
Total Expenditures	5,719,399	2,645,606	3,073,793
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,019,399)	(690,769)	3,328,630
OTHER FINANCING SOURCES (USES)			
Transfers In	3,455,559	3,455,559	-
Transfers (Out)	(31,000)	(31,000)	-
Total Other Financing Sources and (Uses)	3,424,559	3,424,559	-
Net Change in Fund Balances	(594,840)	2,733,790	3,328,630
Fund Balances - Beginning	594,840	-	(594,840)
Fund Balances - Ending	\$ -	\$ 2,733,790	\$ 2,733,790

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, 2002

	Budget	Actual	Variance with Budget - Positive (Negative)
REVENUES			
Taxes	\$ 2,390,170	\$ 2,521,211	\$ 131,041
Intergovernmental Revenues	-	208	208
Interest Revenues	60,000	99,340	39,340
Total Revenues	<u>2,450,170</u>	<u>2,620,759</u>	<u>170,589</u>
EXPENDITURES			
Current:			
Culture/Recreation	2,450,170	51,775	2,398,395
Total Expenditures	<u>2,450,170</u>	<u>51,775</u>	<u>2,398,395</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>2,568,984</u>	<u>2,568,984</u>
Net Change in Fund Balances	<u>-</u>	<u>2,568,984</u>	<u>2,568,984</u>
Fund Balances - Beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ 2,568,984</u>	<u>\$ 2,568,984</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, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
REVENUES			
Taxes	\$ 2,390,170	\$ 2,521,254	\$ 131,084
Intergovernmental Revenues	-	208	208
Interest Revenues	60,000	75,116	15,116
Total Revenues	<u>2,450,170</u>	<u>2,596,578</u>	<u>146,408</u>
EXPENDITURES			
Current:			
Physical Environment	2,450,170	63,948	2,386,222
Culture/Recreation	-	916,373	(916,373)
Total Expenditures	<u>2,450,170</u>	<u>980,321</u>	<u>1,469,849</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>1,616,257</u>	<u>1,616,257</u>
Net Change in Fund Balances	-	1,616,257	1,616,257
Fund Balances - Beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ 1,616,257</u>	<u>\$ 1,616,257</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, 2002

	Budget	Actual	Variance with Budget - Positive (Negative)
REVENUES			
Interest Revenues	\$ 15,255	\$ 11,691	\$ (3,564)
Miscellaneous Revenues	205,000	381,580	176,580
Total Revenues	<u>220,255</u>	<u>393,271</u>	<u>173,016</u>
EXPENDITURES			
Current:			
Public Safety	436,609	257,571	179,038
Total Expenditures	<u>436,609</u>	<u>257,571</u>	<u>179,038</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(216,354)</u>	<u>135,700</u>	<u>352,054</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	536,211	-	(536,211)
Transfers (Out)	(319,857)	(317,777)	2,080
Total Other Financing Sources and (Uses)	<u>216,354</u>	<u>(317,777)</u>	<u>(534,131)</u>
Net Change in Fund Balances	-	(182,077)	(182,077)
Fund Balances - Beginning	-	468,211	468,211
Fund Balances - Ending	<u>\$ -</u>	<u>\$ 286,134</u>	<u>\$ 286,134</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, 2002

	Budget	Actual	Variance with Budget - Positive (Negative)
REVENUES			
Charges for Services	\$ -	\$ 256	\$ 256
Interest Revenues	22,000	13,553	(8,447)
Miscellaneous Revenues	29,285	215,661	186,376
Total Revenues	<u>51,285</u>	<u>229,470</u>	<u>178,185</u>
EXPENDITURES			
Current:			
Public Safety	536,724	461,668	75,056
Total Expenditures	<u>536,724</u>	<u>461,668</u>	<u>75,056</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(485,439)</u>	<u>(232,198)</u>	<u>253,241</u>
Net Change in Fund Balances	(485,439)	(232,198)	253,241
OTHER FINANCING SOURCES (USES)			
Transfers In	728,402	-	(728,402)
Transfers (Out)	(242,963)	(242,963)	-
Total Other Financing Sources and (Uses)	<u>485,439</u>	<u>(242,963)</u>	<u>(728,402)</u>
Net Change in Fund Balances	-	(475,161)	(475,161)
Fund Balances - Beginning	<u>-</u>	<u>728,402</u>	<u>728,402</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ 253,241</u>	<u>\$ 253,241</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, 2002

	Budget	Actual	Variance with Budget - Positive (Negative)
REVENUES			
Interest Revenues	\$ 10,000	\$ 10,492	\$ 492
Total Revenues	<u>10,000</u>	<u>10,492</u>	<u>492</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	480,000	480,000	-
Interest and Fiscal Charges	103,840	102,372	1,468
Total Expenditures	<u>583,840</u>	<u>582,372</u>	<u>1,468</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(573,840)</u>	<u>(571,880)</u>	<u>1,960</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	571,920	550,644	(21,276)
Total Other Financing Sources and (Uses)	<u>571,920</u>	<u>550,644</u>	<u>(21,276)</u>
Net Change in Fund Balances	(1,920)	(21,236)	(19,316)
Fund Balances - Beginning	<u>469,073</u>	<u>467,460</u>	<u>(1,613)</u>
Fund Balances - Ending	<u><u>\$ 467,153</u></u>	<u><u>\$ 446,224</u></u>	<u><u>\$ (20,929)</u></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, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	\$ 2,940,000	\$ 2,940,000	\$ -
Interest and Fiscal Charges	625,987	619,551	6,436
Total Expenditures	<u>3,565,987</u>	<u>3,559,551</u>	<u>6,436</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	<u>(3,565,987)</u>	<u>(3,559,551)</u>	<u>6,436</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	1,479,691	1,479,691	-
Total Other Financing			
Sources and (Uses)	<u>1,479,691</u>	<u>1,479,691</u>	<u>-</u>
Net Change in Fund Balances	(2,086,296)	(2,079,860)	6,436
Fund Balances - Beginning	<u>3,325,550</u>	<u>3,343,647</u>	<u>18,097</u>
Fund Balances - Ending	<u><u>\$ 1,239,254</u></u>	<u><u>\$ 1,263,787</u></u>	<u><u>\$ 24,533</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, 2002

	Budget	Actual	Variance with Budget - Positive (Negative)
REVENUES			
Interest Revenues	\$ 90,229	\$ 139,928	\$ 49,699
Total Revenues	<u>90,229</u>	<u>139,928</u>	<u>49,699</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	675,000	675,000	-
Interest and Fiscal Charges	3,929,722	3,924,998	4,724
Bond Issuance Costs	-	-	-
Total Expenditures	<u>4,604,722</u>	<u>4,599,998</u>	<u>4,724</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,514,493)</u>	<u>(4,460,070)</u>	<u>54,423</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	7,219,286	7,219,286	-
Total Other Financing Sources and (Uses)	<u>7,219,286</u>	<u>7,219,286</u>	<u>-</u>
Net Change in Fund Balances	2,704,793	2,759,216	54,423
Fund Balances - Beginning	<u>2,519,465</u>	<u>2,568,389</u>	<u>48,924</u>
Fund Balances - Ending	<u>\$ 5,224,258</u>	<u>\$ 5,327,605</u>	<u>\$ 103,347</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, 2002

	Budget	Actual	Variance with Budget - Positive (Negative)
REVENUES			
Interest Revenues	\$ 165,000	\$ 56,928	\$ (108,072)
Total Revenues	<u>165,000</u>	<u>56,928</u>	<u>(108,072)</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	1,375,000	1,375,000	-
Interest and Fiscal Charges	1,220,865	1,216,687	4,178
Bond Issuance Costs	-	1,265	(1,265)
Total Expenditures	<u>2,595,865</u>	<u>2,592,952</u>	<u>2,913</u>
(Deficiency) of Revenues			
(Under) Expenditures	<u>(2,430,865)</u>	<u>(2,536,024)</u>	<u>(105,159)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	2,550,545	2,550,545	-
Total Other Financing			
Sources and (Uses)	<u>2,550,545</u>	<u>2,550,545</u>	<u>-</u>
Net Change in Fund Balances	119,680	14,521	(105,159)
Fund Balances - Beginning	4,160,594	4,183,910	23,316
Fund Balances - Ending	<u>\$ 4,280,274</u>	<u>\$ 4,198,431</u>	<u>\$ (81,843)</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, 2002

	Budget	Actual	Variance with Budget - Positive (Negative)
REVENUES			
Intergovernmental Revenues	\$ 901,973	\$ 906,000	\$ 4,027
Fines and Forfeitures	725,000	817,377	92,377
Interest Revenues	30,000	34,081	4,081
Total Revenues	<u>1,656,973</u>	<u>1,757,458</u>	<u>100,485</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	1,515,000	1,515,000	-
Interest and Fiscal Charges	287,314	285,764	1,550
Total Expenditures	<u>1,802,314</u>	<u>1,800,764</u>	<u>1,550</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(145,341)</u>	<u>(43,306)</u>	<u>102,035</u>
Net Change in Fund Balances	<u>(145,341)</u>	<u>(43,306)</u>	<u>102,035</u>
Fund Balances - Beginning	<u>1,859,508</u>	<u>1,982,806</u>	<u>123,298</u>
Fund Balances - Ending	<u><u>\$ 1,714,167</u></u>	<u><u>\$ 1,939,500</u></u>	<u><u>\$ 225,333</u></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, 2002

	Budget	Actual	Variance with Budget - Positive (Negative)
REVENUES			
Taxes	\$ 1,822,340	\$ 1,638,137	\$ (184,203)
Intergovernmental Revenues	-	158	158
Interest Revenues	-	73,204	73,204
Total Revenues	<u>1,822,340</u>	<u>1,711,499</u>	<u>(110,841)</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	1,860,000	1,860,000	-
Interest and Fiscal Charges	269,738	269,738	-
Total Expenditures	<u>2,129,738</u>	<u>2,129,738</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(307,398)</u>	<u>(418,239)</u>	<u>(110,841)</u>
OTHER FINANCING SOURCES (USES)			
Payment to Refunded Bond Escrow Agent	<u>(2,894,250)</u>	<u>(2,894,250)</u>	<u>-</u>
Total Other Financing Sources and (Uses)	<u>(2,894,250)</u>	<u>(2,894,250)</u>	<u>-</u>
Net Change in Fund Balances	<u>(3,201,648)</u>	<u>(3,312,489)</u>	<u>(110,841)</u>
Fund Balances - Beginning	<u>3,201,648</u>	<u>3,312,489</u>	<u>110,841</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, 2002

	Budget	Actual	Variance with Budget - Positive (Negative)
REVENUES			
Interest Revenues	\$ 80,000	\$ 52,315	\$ (27,685)
Special Assessments			
Levied/Impact Fees	220,443	241,645	21,202
Total Revenues	<u>300,443</u>	<u>293,960</u>	<u>(6,483)</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	320,000	320,000	-
Interest and Fiscal Charges	48,063	46,691	1,372
Total Expenditures	<u>368,063</u>	<u>366,691</u>	<u>1,372</u>
(Deficiency) of Revenues			
(Under) Expenditures	<u>(67,620)</u>	<u>(72,731)</u>	<u>(5,111)</u>
Net Change in Fund Balances	<u>(67,620)</u>	<u>(72,731)</u>	<u>(5,111)</u>
Fund Balances - Beginning	<u>445,145</u>	<u>463,760</u>	<u>18,615</u>
Fund Balances - Ending	<u>\$ 377,525</u>	<u>\$ 391,029</u>	<u>\$ 13,504</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, 2002

	Budget	Actual	Variance with Budget - Positive (Negative)
REVENUES			
Miscellaneous Revenues	\$ 226,604	\$ 302,139	\$ 75,535
Total Revenues	<u>226,604</u>	<u>302,139</u>	<u>75,535</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	5,108,603	4,985,426	123,177
Interest and Fiscal Charges	436,256	392,669	43,587
Total Expenditures	<u>5,544,859</u>	<u>5,378,095</u>	<u>166,764</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,318,255)</u>	<u>(5,075,956)</u>	<u>242,299</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	5,242,720	5,075,956	(166,764)
Total Other Financing Sources and (Uses)	<u>5,242,720</u>	<u>5,075,956</u>	<u>(166,764)</u>
Net Change in Fund Balances	(75,535)	-	75,535
Fund Balances - Beginning	<u>75,535</u>	<u>75,535</u>	<u>-</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ 75,535</u>	<u>\$ 75,535</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, 2002

	<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	6,671,283	599,128	7,270,411	5,384,953
Total Revenues	<u>6,671,474</u>	<u>599,128</u>	<u>7,270,602</u>	<u>5,384,953</u>
EXPENDITURES				
Capital Outlay	39,844,555	5,843,374	45,687,929	51,837,092
Debt Service:				
Bond Issuance Costs	789,950	-	789,950	789,950
Total Expenditures	<u>40,634,505</u>	<u>5,843,374</u>	<u>46,477,879</u>	<u>52,627,042</u>
(Deficiency) of Revenues				
(Under) Expenditures	<u>(33,963,031)</u>	<u>(5,244,246)</u>	<u>(39,207,277)</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>\$ 13,279,058</u>	<u>(5,244,246)</u>	<u>\$ 8,034,812</u>	<u>\$ -</u>
Fund Balances - Beginning		<u>13,279,058</u>		
Fund Balances - Ending		<u>\$ 8,034,812</u>		

COUNTY OF VOLUSIA, FLORIDA
Beach 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, 2002

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Charges for Services	\$ 4,513,463	\$ 1,997	\$ 4,515,460	\$ 4,515,460
Interest Revenues	505,272	62,384	567,656	577,656
Miscellaneous Revenues	404,729	261,500	666,229	1,308,679
Total Revenues	<u>5,423,464</u>	<u>325,881</u>	<u>5,749,345</u>	<u>6,401,795</u>
EXPENDITURES				
Capital Outlay	<u>3,512,889</u>	<u>964,625</u>	<u>4,477,514</u>	<u>6,857,664</u>
Total Expenditures	<u>3,512,889</u>	<u>964,625</u>	<u>4,477,514</u>	<u>6,857,664</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,910,575</u>	<u>(638,744)</u>	<u>1,271,831</u>	<u>(455,869)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	2,162,495	637,933	2,800,428	3,460,428
Transfers (Out)	<u>(2,031,003)</u>	<u>(488,114)</u>	<u>(2,519,117)</u>	<u>(3,004,559)</u>
Total Other Financing Sources and (Uses)	<u>131,492</u>	<u>149,819</u>	<u>281,311</u>	<u>455,869</u>
Net Change in Fund Balances	<u>\$ 2,042,067</u>	<u>(488,925)</u>	<u>\$ 1,553,142</u>	<u>\$ -</u>
Fund Balances - Beginning		<u>2,042,067</u>		
Fund Balances - Ending		<u>\$ 1,553,142</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, 2002

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Intergovernmental Revenue	\$ 669,023	\$ 171,010	\$ 840,033	\$ 669,023
Interest Revenues	502,206	70,516	572,722	190,556
Miscellaneous Revenues	3,475	102,052	105,527	-
Total Revenues	<u>1,174,704</u>	<u>343,578</u>	<u>1,518,282</u>	<u>859,579</u>
EXPENDITURES				
Capital Outlay	178,151	1,412,448	1,590,599	2,549,885
Total Expenditures	<u>178,151</u>	<u>1,412,448</u>	<u>1,590,599</u>	<u>2,549,885</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>996,553</u>	<u>(1,068,870)</u>	<u>(72,317)</u>	<u>(1,690,306)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	1,690,306	-	1,690,306	1,690,306
Total Other Financing Sources and (Uses)	<u>1,690,306</u>	<u>-</u>	<u>1,690,306</u>	<u>1,690,306</u>
Net Change in Fund Balances	<u>\$ 2,686,859</u>	<u>(1,068,870)</u>	<u>\$ 1,617,989</u>	<u>\$ -</u>
Fund Balances - Beginning		<u>2,686,859</u>		
Fund Balances - Ending		<u>\$ 1,617,989</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, 2002

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Intergovernmental Revenue	\$ 180,000	\$ 120,000	\$ 300,000	\$ 300,000
Interest Revenues	188,801	8,935	197,736	5,000
Miscellaneous Revenues	35,000	-	35,000	-
Total Revenues	<u>403,801</u>	<u>128,935</u>	<u>532,736</u>	<u>305,000</u>
EXPENDITURES				
Capital Outlay	1,139,101	12,938	1,152,039	1,305,000
Total Expenditures	<u>1,139,101</u>	<u>12,938</u>	<u>1,152,039</u>	<u>1,305,000</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(735,300)</u>	<u>115,997</u>	<u>(619,303)</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>\$ 264,700</u>	<u>115,997</u>	<u>\$ 380,697</u>	<u>\$ -</u>
Fund Balances - Beginning		<u>264,700</u>		
Fund Balances - Ending		<u>\$ 380,697</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, 2002

	<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	143,564	3,361	146,925	151,037
Miscellaneous Revenues	3,402	-	3,402	-
Total Revenues	<u>147,676</u>	<u>3,361</u>	<u>151,037</u>	<u>151,037</u>
EXPENDITURES				
Capital Outlay	<u>1,083,775</u>	<u>99,643</u>	<u>1,183,418</u>	<u>1,226,079</u>
Total Expenditures	<u>1,083,775</u>	<u>99,643</u>	<u>1,183,418</u>	<u>1,226,079</u>
(Deficiency) of Revenues				
(Under) Expenditures	<u>(936,099)</u>	<u>(96,282)</u>	<u>(1,032,381)</u>	<u>(1,075,042)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	286,346	-	286,346	286,346
Transfers (Out)	-	(61,304)	(61,304)	(61,304)
Proceeds from Notes/Bonds Payable	<u>850,000</u>	<u>-</u>	<u>850,000</u>	<u>850,000</u>
Total Other Financing Sources and (Uses)	<u>1,136,346</u>	<u>(61,304)</u>	<u>1,075,042</u>	<u>1,075,042</u>
Net Change in Fund Balances	<u>\$ 200,247</u>	<u>(157,586)</u>	<u>\$ 42,661</u>	<u>\$ -</u>
Fund Balances - Beginning		<u>200,247</u>		
Fund Balances - Ending		<u>\$ 42,661</u>		

Working together



for our community

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.

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 replacing and maintaining the County's computer equipment.

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 all County employees.

COUNTY OF VOLUSIA, FLORIDA
Internal Service Funds
Combining Statement of Net Assets
September 30, 2002

	<u>Computer Replacement</u>	<u>Vehicle Maintenance</u>	<u>Insurance</u>
ASSETS			
Current Assets:			
Equity in Pooled Cash and Investments	\$ 705,103	\$ 1,851,918	\$ 6,136,008
Receivables:			
Accounts - Net	-	-	-
Due from Other Funds	-	18,924	131,420
Due from Other Governments	-	63,525	-
Inventories	-	136,203	-
Prepaid Expenses	-	-	2,596
Total Current Assets	<u>705,103</u>	<u>2,070,570</u>	<u>6,270,024</u>
Noncurrent Assets:			
Capital Assets:			
Buildings	-	1,915,516	-
Improvements Other than Buildings	-	458,733	-
Equipment	209,168	9,446,546	112,184
Less Accumulated Depreciation	(40,028)	(5,001,930)	(51,804)
Total Capital Assets (Net of Accumulated Depreciation)	<u>169,140</u>	<u>6,818,865</u>	<u>60,380</u>
Advances to Other Funds	-	-	474,578
Total Assets	<u>874,243</u>	<u>8,889,435</u>	<u>6,804,982</u>
LIABILITIES			
Current Liabilities:			
Accounts Payable	3,118	376,704	157,062
Due to Other Governments	-	-	45,819
Compensated Absences Payable	-	105,577	35,480
Estimated Claims Payable	-	-	3,010,855
Total Current Liabilities	<u>3,118</u>	<u>482,281</u>	<u>3,249,216</u>
Noncurrent Liabilities:			
Compensated Absences Payable	-	302,844	101,774
Estimated Claims Payable	-	-	9,084,032
Total Noncurrent Liabilities	<u>-</u>	<u>302,844</u>	<u>9,185,806</u>
Total Liabilities	<u>3,118</u>	<u>785,125</u>	<u>12,435,022</u>
NET ASSETS			
Invested in Capital Assets	169,140	6,818,865	60,380
Unrestricted (Deficit)	701,985	1,285,445	(5,690,420)
Total Net Assets (Deficit)	<u>\$ 871,125</u>	<u>\$ 8,104,310</u>	<u>\$ (5,630,040)</u>

Employee Group Insurance	Total
\$ 3,736,909	\$ 12,429,938
27	27
-	150,344
-	63,525
-	136,203
-	2,596
<u>3,736,936</u>	<u>12,782,633</u>
-	1,915,516
-	458,733
-	9,767,898
-	(5,093,762)
<u>-</u>	<u>7,048,385</u>
<u>-</u>	<u>474,578</u>
<u>3,736,936</u>	<u>20,305,596</u>
19,342	556,226
-	45,819
5,208	146,265
<u>1,958,440</u>	<u>4,969,295</u>
<u>1,982,990</u>	<u>5,717,605</u>
-	404,618
-	9,084,032
-	9,488,650
<u>1,982,990</u>	<u>15,206,255</u>
-	7,048,385
<u>1,753,946</u>	<u>(1,949,044)</u>
<u>\$ 1,753,946</u>	<u>\$ 5,099,341</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, 2002

	Computer Replacement	Vehicle Maintenance	Insurance
Operating Revenues:			
Charges for Services	\$ -	\$ 7,848,128	\$ 7,718,222
Miscellaneous Revenues	-	26,056	8,418
Total Operating Revenues	<u>-</u>	<u>7,874,184</u>	<u>7,726,640</u>
Operating Expenses:			
Personal Services	-	2,074,724	543,416
Contracted Services	-	85,359	574,857
Supplies and Materials	49,230	1,902,482	51,152
Repairs and Maintenance	-	2,309,819	16,239
Utilities	-	34,347	3,584
Other Services and Charges	-	67,288	1,474,908
Depreciation	40,028	1,118,883	9,302
Claims Expense	-	-	3,070,103
Total Operating Expenses	<u>89,258</u>	<u>7,592,902</u>	<u>5,743,561</u>
Operating Income (Loss)	<u>(89,258)</u>	<u>281,282</u>	<u>1,983,079</u>
Nonoperating Revenues (Expenses):			
Interest Revenues	19,131	59,273	273,741
Interest Expense	(8,726)	-	-
Net (Loss) on Disposal of Fixed Assets	-	(12,929)	(488)
Miscellaneous Revenues	-	3,438	-
Total Nonoperating Revenues (Expenses)	<u>10,405</u>	<u>49,782</u>	<u>273,253</u>
Income (Loss) Before Contributions and Transfers	(78,853)	331,064	2,256,332
Capital Contributions	57,279	15,147	-
Transfers In	215,340	-	-
Transfers (Out)	-	(4,000)	-
Change in Net Assets	<u>193,766</u>	<u>342,211</u>	<u>2,256,332</u>
Total Net Assets - Beginning	<u>677,359</u>	<u>7,762,099</u>	<u>(7,886,372)</u>
Total Net Assets - Ending	<u><u>\$ 871,125</u></u>	<u><u>\$ 8,104,310</u></u>	<u><u>\$ (5,630,040)</u></u>

Employee Group Insurance	Total
\$ 16,265,396	\$ 31,831,746
-	34,474
<u>16,265,396</u>	<u>31,866,220</u>
40,390	2,658,530
1,500,933	2,161,149
1,872	2,004,736
-	2,326,058
-	37,931
9,796	1,551,992
-	1,168,213
<u>13,387,092</u>	<u>16,457,195</u>
<u>14,940,083</u>	<u>28,365,804</u>
<u>1,325,313</u>	<u>3,500,416</u>
179,194	531,339
-	(8,726)
-	(13,417)
-	3,438
<u>179,194</u>	<u>512,634</u>
1,504,507	4,013,050
-	72,426
-	215,340
-	(4,000)
<u>1,504,507</u>	<u>4,296,816</u>
<u>249,439</u>	<u>802,525</u>
<u>\$ 1,753,946</u>	<u>\$ 5,099,341</u>

COUNTY OF VOLUSIA, FLORIDA
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended September 30, 2002

	<u>Reproduction Services</u>	<u>Computer Replacement</u>	<u>Vehicle Maintenance</u>
Cash Flows from Operating Activities			
Receipts from Customers and Users	\$ 4,356	\$ -	\$ 7,803,419
Payments to Suppliers	(92,409)	(46,112)	(4,183,684)
Payments to Employees	-	-	(2,202,115)
Other Operating Revenue	-	-	26,056
Net Cash Provided (Used) by Operating Activities	<u>(88,053)</u>	<u>(46,112)</u>	<u>1,443,676</u>
Cash Flows from Noncapital Financing Activities			
Transfers to Other Funds	-	-	(4,000)
Transfers from Other Funds	-	215,340	-
Principal Payment Received on Interfund Loans	-	-	-
Interest Payment Received on Interfund Loans	-	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	<u>-</u>	<u>215,340</u>	<u>(4,000)</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition and Construction of Capital Assets	-	-	(1,038,527)
Principal Paid on Capital Debt	-	(151,889)	-
Interest Paid on Capital Debt	-	(8,726)	-
Proceeds from Sale of Capital Assets	-	-	72,943
Net Cash (Used) by Capital and Related Financing Activities	<u>-</u>	<u>(160,615)</u>	<u>(965,584)</u>
Cash Flows from Investing Activities			
Interest Revenues	-	19,131	59,273
Net Cash Provided by Investing Activities	<u>-</u>	<u>19,131</u>	<u>59,273</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(88,053)	27,744	533,365
Cash and Cash Equivalents at Beginning of Year	<u>88,053</u>	<u>677,359</u>	<u>1,318,553</u>
Cash and Cash Equivalents at End of Year	<u><u>\$ -</u></u>	<u><u>\$ 705,103</u></u>	<u><u>\$ 1,851,918</u></u>

Insurance	Employee Group Insurance	Total
\$ 7,726,640	\$ 16,268,640	\$ 31,803,055
(5,158,450)	(15,127,163)	(24,607,818)
(523,781)	(37,786)	(2,763,682)
-	-	26,056
<u>2,044,409</u>	<u>1,103,691</u>	<u>4,457,611</u>
-	-	(4,000)
-	-	215,340
555,021	-	555,021
<u>84,764</u>	<u>-</u>	<u>84,764</u>
<u>639,785</u>	<u>-</u>	<u>851,125</u>
(24,620)	-	(1,063,147)
-	-	(151,889)
-	-	(8,726)
-	-	72,943
<u>(24,620)</u>	<u>-</u>	<u>(1,150,819)</u>
<u>188,977</u>	<u>179,194</u>	<u>446,575</u>
<u>188,977</u>	<u>179,194</u>	<u>446,575</u>
2,848,551	1,282,885	4,604,492
<u>3,287,457</u>	<u>2,454,024</u>	<u>7,825,446</u>
<u>\$ 6,136,008</u>	<u>\$ 3,736,909</u>	<u>\$ 12,429,938</u>

COUNTY OF VOLUSIA, FLORIDA
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended September 30, 2002

	<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)	<u>\$ -</u>	<u>\$ (89,258)</u>	<u>\$ 281,282</u>
Depreciation	-	40,028	1,118,883
Change in Assets and Liabilities:			
Decrease in Accounts Receivable	4,356	-	-
(Increase) in Due from Other Governments	-	-	(44,709)
Decrease in Inventories	-	-	34,044
Decrease in Prepaid Expenses	-	-	-
Increase (Decrease) in Accounts Payable	(92,409)	3,118	63,780
(Decrease) in Due to Other Governments	-	-	-
Increase (Decrease) in Claims Payable	-	-	-
Increase (Decrease) in Compensated Absences	-	-	(9,604)
Total Adjustments	<u>(88,053)</u>	<u>43,146</u>	<u>1,162,394</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ (88,053)</u></u>	<u><u>\$ (46,112)</u></u>	<u><u>\$ 1,443,676</u></u>
 Noncash Investing, Capital, and Financing Activities:			
Contributions of Capital Assets from Government	\$ -	\$ 57,279	\$ 15,147
Borrowing under Capital Lease	-	151,889	-
Capital Asset Purchases on Account	-	-	7,573

<u>Insurance</u>	<u>Employee Group Insurance</u>	<u>Total</u>
\$ 1,983,079	\$ 1,325,313	\$ 3,500,416
9,302	-	1,168,213
-	3,244	7,600
-	-	(44,709)
-	-	34,044
15,442	-	15,442
29,479	15,496	19,464
(32,797)	-	(32,797)
20,269	(242,966)	(222,697)
19,635	2,604	12,635
61,330	(221,622)	957,195
<u>\$ 2,044,409</u>	<u>\$ 1,103,691</u>	<u>\$ 4,457,611</u>

\$ -	\$ -	\$ 72,426
-	-	151,889
-	-	7,573

Working together



for our community