

## **REQUIRED SUPPLEMENTARY INFORMATION**

**COUNTY OF VOLUSIA, FLORIDA  
REQUIRED SUPPLEMENTARY INFORMATION  
VOLUNTEER FIREFIGHTERS PENSION PLAN  
SEPTEMBER 30, 2003**

<b>SCHEDULE OF FUNDING PROGRESS</b>						
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)
10/1/94	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
10/1/03	\$3,440,359	\$3,033,448	(\$406,911)	113%	N/A	N/A

<b>SCHEDULE OF EMPLOYER CONTRIBUTIONS</b>		
Year Ended September 30	Annual Required Contribution	Percentage Contributed
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%
2003	\$77,318	131%

Valuation date	10/01/03
Actuarial cost method	Frozen Entry Age
Amortization method	Level Dollar Closed
Remaining amortization period	19 years
Asset valuation method	Market Value
Actuarial assumptions:	
Investment rate of return	7.0%
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 a program in the eastern section of the County for the control of pestiferous mosquitoes and other arthropods which can affect the public health.

### **Resort Tax**

The Resort Tax Fund accounts for the fiscal activity relating to the tax on short-term room rentals to fund debt service, operation, and maintenance of the Ocean Center.

### **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 used to promote and advertise in specific geographic areas of 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 providing 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 that support 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 that support 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 that support 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.

**Gemini Springs Addition**

The Gemini Springs Addition Fund accounts for funds received to provide security and maintenance assistance for the Gemini Springs/Lake Monroe Park trail.

**Stormwater Utility**

The Stormwater Utility Fund accounts for the fiscal activity relating to fees collected that support storm water 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 Environmental, Cultural, Historic, and Outdoor recreation projects.

**Volusia Forever**

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

**Law/Beach Enforcement Trust**

The Law Enforcement/Beach Trust Fund accounts for proceeds from the sale of confiscated and unclaimed property awarded to the County by court order to be used solely for crime fighting purposes.

**Federal Forfeiture Sharing**

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

**Library Endowment**

The Library Endowment Fund accounts for donations to purchase publications and other library materials.

**Corrections – Welfare Trust**

The Corrections – Welfare Trust Fund accounts 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, Special Assessment Improvement Bonds, and the Lease Purchase Agreements Debt Service Funds account for 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 Volusia County Courthouse and certain capital improvements of the County.

### **Beach**

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

### **Parks**

The Parks Capital Project Fund accounts for the financial resources to be used to acquire, construct, and equip various park projects.

### **Library**

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

### **Other**

The Other Capital Projects Fund accounts for the financial resources to be used to acquire, construct, and furnish other capital projects.



**Volusia County**

**A great place to  
live, work, and play.**

**COUNTY OF VOLUSIA, FLORIDA**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Special Revenue Funds**  
**September 30, 2003**

	<b>County Transportation Trust</b>	<b>Library</b>	<b>East Volusia Mosquito Control District</b>	<b>Resort Tax</b>
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 12,152,354	\$ 4,004,948	\$ 1,654,818	\$ -
Receivables:				
Accounts - net	15,355	-	-	-
Taxes	-	98,518	28,946	334,108
Due from other funds	-	-	-	-
Due from other governments	4,379,294	-	43,017	-
Inventories	1,035,898	-	123,258	-
Deposits	-	-	-	-
<b>Total assets</b>	<b><u>\$ 17,582,901</u></b>	<b><u>\$ 4,103,466</u></b>	<b><u>\$ 1,850,039</u></b>	<b><u>\$ 334,108</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ 1,367,125	\$ 228,695	\$ 77,485	\$ -
Contracts payable	321,636	-	-	-
Due to other funds	-	-	-	334,108
Due to component units	388	-	-	-
Due to other governments	489	361	-	-
Deposits	-	-	730	-
Deferred revenue	-	98,518	28,946	-
<b>Total liabilities</b>	<b><u>1,689,638</u></b>	<b><u>327,574</u></b>	<b><u>107,161</u></b>	<b><u>334,108</u></b>
<b>FUND BALANCES</b>				
Reserved for:				
Encumbrances	3,625,603	26,272	41,461	-
Inventories	1,035,898	-	123,258	-
Unreserved:				
Designated - emergency reserve	-	592,648	-	-
Undesignated	11,231,762	3,156,972	1,578,159	-
<b>Total fund balances</b>	<b><u>15,893,263</u></b>	<b><u>3,775,892</u></b>	<b><u>1,742,878</u></b>	<b><u>-</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 17,582,901</u></b>	<b><u>\$ 4,103,466</u></b>	<b><u>\$ 1,850,039</u></b>	<b><u>\$ 334,108</u></b>



<b>Sales Tax Trust</b>	<b>Convention Development Tax</b>	<b>Ponce Inlet Port Authority</b>	<b>E-911 Emergency Telephone System</b>	<b>Special Lighting Districts</b>	<b>Ocean Center</b>
\$ -	\$ 2,863,505	\$ 8,397,687	\$ 2,720,953	\$ 24,446	\$ 3,073,170
-	26,868	-	105,308	67	47,395
-	341,288	10,963	-	-	-
-	-	-	-	-	330,290
3,109,077	-	-	91,144	-	-
-	-	-	-	-	-
-	174,284	-	-	-	-
<u>\$ 3,109,077</u>	<u>\$ 3,405,945</u>	<u>\$ 8,408,650</u>	<u>\$ 2,917,405</u>	<u>\$ 24,513</u>	<u>\$ 3,450,855</u>
\$ -	\$ 56,664	\$ 25,636	\$ 165,651	\$ 12,823	\$ 157,494
-	-	-	-	-	-
3,109,077	6,493	-	-	-	-
-	-	-	-	-	2,328
-	-	6,376	-	-	6,083
-	-	-	-	-	373,365
-	38,846	10,963	-	-	-
<u>3,109,077</u>	<u>102,003</u>	<u>42,975</u>	<u>165,651</u>	<u>12,823</u>	<u>539,270</u>
-	-	115,559	433,000	-	273,003
-	-	-	-	-	-
-	-	74,323	-	-	-
-	3,303,942	8,175,793	2,318,754	11,690	2,638,582
-	3,303,942	8,365,675	2,751,754	11,690	2,911,585
<u>\$ 3,109,077</u>	<u>\$ 3,405,945</u>	<u>\$ 8,408,650</u>	<u>\$ 2,917,405</u>	<u>\$ 24,513</u>	<u>\$ 3,450,855</u>

**COUNTY OF VOLUSIA, FLORIDA**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Special Revenue Funds**  
**September 30, 2003**

	<b>Court Improvement</b>	<b>Criminal Justice Reimbursement</b>	<b>Road Impact Fees</b>	<b>Park Impact Fees</b>
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 34,776	\$ -	\$ 9,854,600	\$ 1,741,807
Receivables:				
Accounts - net	-	-	21,188	444
Taxes	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	14,521	61,318	13,528	-
Inventories	-	-	-	-
Deposits	-	-	-	-
<b>Total assets</b>	<b>\$ 49,297</b>	<b>\$ 61,318</b>	<b>\$ 9,889,316</b>	<b>\$ 1,742,251</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 6,895	\$ -	\$ 410,614	\$ -
Contracts payable	-	-	290,925	-
Due to other funds	-	61,318	-	-
Due to component units	-	-	37	-
Due to other governments	-	-	-	-
Deposits	-	-	-	-
Deferred revenue	-	-	-	-
<b>Total liabilities</b>	<b>6,895</b>	<b>61,318</b>	<b>701,576</b>	<b>-</b>
<b>FUND BALANCES</b>				
Reserved for:				
Encumbrances	27,575	-	2,500,542	63,750
Inventories	-	-	-	-
Unreserved:				
Designated - emergency reserve	-	-	-	-
Undesignated	14,827	-	6,687,198	1,678,501
<b>Total fund balances</b>	<b>42,402</b>	<b>-</b>	<b>9,187,740</b>	<b>1,742,251</b>
<b>Total liabilities and fund balances</b>	<b>\$ 49,297</b>	<b>\$ 61,318</b>	<b>\$ 9,889,316</b>	<b>\$ 1,742,251</b>

<b>Fire Services</b>	<b>Fire Impact Fees</b>	<b>Silver Sands / Bethune Beach Municipal Service District</b>	<b>Gemini Springs Addition</b>	<b>Stormwater Utility</b>	<b>Volusia ECHO</b>
\$ 1,480,472	\$ 714,265	\$ 1,404	\$ 103,523	\$ 1,827,411	\$ 5,867,464
-	560	-	-	-	-
-	-	13	-	-	24,256
-	-	-	-	-	-
166,074	-	-	-	30,000	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,646,546</u>	<u>\$ 714,825</u>	<u>\$ 1,417</u>	<u>\$ 103,523</u>	<u>\$ 1,857,411</u>	<u>\$ 5,891,720</u>
\$ 715,263	\$ -	\$ 896	\$ -	\$ 112,958	\$ 5,845
-	-	-	-	8,473	46,256
-	-	-	-	-	-
20	-	-	-	-	-
34,657	-	-	-	-	-
-	-	-	-	-	-
-	-	13	-	-	24,256
<u>749,940</u>	<u>-</u>	<u>909</u>	<u>-</u>	<u>121,431</u>	<u>76,357</u>
103,898	49,400	-	-	707,041	-
-	-	-	-	-	-
-	-	-	-	-	-
792,708	665,425	508	103,523	1,028,939	5,815,363
896,606	714,825	508	103,523	1,735,980	5,815,363
<u>\$ 1,646,546</u>	<u>\$ 714,825</u>	<u>\$ 1,417</u>	<u>\$ 103,523</u>	<u>\$ 1,857,411</u>	<u>\$ 5,891,720</u>

**COUNTY OF VOLUSIA, FLORIDA**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Special Revenue Funds**  
**September 30, 2003**

	<b>Volusia Forever</b>	<b>Law/Beach Enforcement Trust</b>	<b>Federal Forfeiture Sharing</b>
<b>ASSETS</b>			
Equity in pooled cash and investments	\$ 1,985,907	\$ 367,579	\$ 83,542
Receivables:			
Accounts - net	-	-	-
Taxes	24,256	-	-
Due from other funds	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Deposits	-	-	-
<b>Total assets</b>	<u><u>\$ 2,010,163</u></u>	<u><u>\$ 367,579</u></u>	<u><u>\$ 83,542</u></u>
<b>LIABILITIES</b>			
Accounts payable	\$ 1,121	\$ 50,508	\$ 14,289
Contracts payable	-	-	-
Due to other funds	-	-	-
Due to component units	-	352	-
Due to other governments	-	-	-
Deposits	-	64,616	-
Deferred revenue	24,256	-	-
<b>Total liabilities</b>	<u><u>25,377</u></u>	<u><u>115,476</u></u>	<u><u>14,289</u></u>
<b>FUND BALANCES</b>			
Reserved for:			
Encumbrances	94,209	70,788	8,348
Inventories	-	-	-
Unreserved:			
Designated - emergency reserve	-	-	-
Undesignated	1,890,577	181,315	60,905
<b>Total fund balances</b>	<u><u>1,984,786</u></u>	<u><u>252,103</u></u>	<u><u>69,253</u></u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 2,010,163</u></u>	<u><u>\$ 367,579</u></u>	<u><u>\$ 83,542</u></u>

<b>Library Endowment</b>	<b>Corrections - Welfare Trust</b>	<b>Total Nonmajor Special Revenue Funds</b>
\$ 393,187	\$ 280,873	\$ 59,628,691
-	-	217,185
-	-	862,348
-	-	330,290
-	-	7,907,973
-	-	1,159,156
-	-	174,284
<u>\$ 393,187</u>	<u>\$ 280,873</u>	<u>\$ 70,279,927</u>
\$ -	\$ 12,658	\$ 3,422,620
-	-	667,290
-	-	3,510,996
-	-	3,125
-	-	47,966
-	-	438,711
-	-	225,798
<u>-</u>	<u>12,658</u>	<u>8,316,506</u>
-	-	8,140,449
-	-	1,159,156
-	-	666,971
<u>393,187</u>	<u>268,215</u>	<u>51,996,845</u>
<u>393,187</u>	<u>268,215</u>	<u>61,963,421</u>
<u>\$ 393,187</u>	<u>\$ 280,873</u>	<u>\$ 70,279,927</u>

**COUNTY OF VOLUSIA, FLORIDA**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Debt Service Funds**  
**September 30, 2003**

	<b>Gas Tax Revenue Bonds</b>	<b>Sales Tax Improvement Revenue and Refunding Bonds</b>	<b>Subordinate Lien Sales Tax Revenue Bonds</b>	<b>Tourist Development Tax Refunding Revenue Bonds</b>
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 430,816	\$ 799,351	\$ 5,355,790	\$ 3,840,189
Receivables:				
Special assessments:				
Current receivable	-	-	-	-
Deferred receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other governments	-	-	-	-
<b>Total assets</b>	<u><u>\$ 430,816</u></u>	<u><u>\$ 799,351</u></u>	<u><u>\$ 5,355,790</u></u>	<u><u>\$ 3,840,189</u></u>
<b>LIABILITIES</b>				
Deferred revenue	\$ -	\$ -	\$ -	\$ -
<b>Total liabilities</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>FUND BALANCES</b>				
Reserved for:				
Debt service - principal	411,909	770,000	3,275,001	3,627,335
Debt service - interest	18,907	29,351	2,080,789	212,854
Unreserved	-	-	-	-
<b>Total fund balances</b>	<u><u>430,816</u></u>	<u><u>799,351</u></u>	<u><u>5,355,790</u></u>	<u><u>3,840,189</u></u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 430,816</u></u>	<u><u>\$ 799,351</u></u>	<u><u>\$ 5,355,790</u></u>	<u><u>\$ 3,840,189</u></u>

<b>Guaranteed Entitlement Revenue Bonds</b>	<b>Special Assessment Improvement Bonds</b>	<b>Lease Purchase Agreements</b>	<b>Total Nonmajor Debt Service Funds</b>
\$ 1,875,322	\$ 103,929	\$ 75,535	\$ 12,480,932
-	185,567	-	185,567
-	185,567	-	185,567
-	33,066	-	33,066
71,725	-	-	71,725
<u>\$ 1,947,047</u>	<u>\$ 508,129</u>	<u>\$ 75,535</u>	<u>\$ 12,956,857</u>
<u>\$ -</u>	<u>\$ 185,567</u>	<u>\$ -</u>	<u>\$ 185,567</u>
<u>-</u>	<u>185,567</u>	<u>-</u>	<u>185,567</u>
1,861,637	60,000	61,598	10,067,480
85,410	4,125	13,937	2,445,373
-	258,437	-	258,437
<u>1,947,047</u>	<u>322,562</u>	<u>75,535</u>	<u>12,771,290</u>
<u>\$ 1,947,047</u>	<u>\$ 508,129</u>	<u>\$ 75,535</u>	<u>\$ 12,956,857</u>

**COUNTY OF VOLUSIA, FLORIDA**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Capital Projects Funds**  
**September 30, 2003**

	<b>Volusia County Courthouse Construction</b>	<b>Beach</b>	<b>Parks</b>
<b>ASSETS</b>			
Equity in pooled cash and investments	\$ 7,797,690	\$ 867,237	\$ 1,323,724
<b>Total assets</b>	<u><u>\$ 7,797,690</u></u>	<u><u>\$ 867,237</u></u>	<u><u>\$ 1,323,724</u></u>
<b>LIABILITIES</b>			
Liabilities:			
Accounts payable	\$ 49,956	\$ 57,006	\$ 118,173
Contracts payable	1,000	84,009	39,321
<b>Total liabilities</b>	<u><u>50,956</u></u>	<u><u>141,015</u></u>	<u><u>157,494</u></u>
<b>FUND BALANCES</b>			
Reserved for encumbrances	1,117,591	43,357	577,601
Unreserved:			
Designated for capital projects	6,629,143	682,865	588,629
<b>Total fund balances</b>	<u><u>7,746,734</u></u>	<u><u>726,222</u></u>	<u><u>1,166,230</u></u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 7,797,690</u></u>	<u><u>\$ 867,237</u></u>	<u><u>\$ 1,323,724</u></u>



<b>Library</b>	<b>Other</b>	<b>Total Nonmajor Capital Projects Funds</b>
<u>\$ 389,101</u>	<u>\$ 43,631</u>	<u>\$ 10,421,383</u>
<u><u>\$ 389,101</u></u>	<u><u>\$ 43,631</u></u>	<u><u>\$ 10,421,383</u></u>
\$ -	\$ -	\$ 225,135
-	-	124,330
<u>-</u>	<u>-</u>	<u>349,465</u>
-	35,400	1,773,949
<u>389,101</u>	<u>8,231</u>	<u>8,297,969</u>
<u>389,101</u>	<u>43,631</u>	<u>10,071,918</u>
<u><u>\$ 389,101</u></u>	<u><u>\$ 43,631</u></u>	<u><u>\$ 10,421,383</u></u>

**COUNTY OF VOLUSIA, FLORIDA**  
**Combining Balance Sheet**  
**All Nonmajor Governmental Funds**  
**September 30, 2003**

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Funds	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 59,628,691	\$ 12,480,932	\$ 10,421,383	\$ 82,531,006
Receivables:				
Accounts - net	217,185	-	-	217,185
Taxes	862,348	-	-	862,348
Special assessments:				
Current receivable	-	185,567	-	185,567
Deferred receivable	-	185,567	-	185,567
Interest receivable	-	33,066	-	33,066
Due from other funds	330,290	-	-	330,290
Due from other governments	7,907,973	71,725	-	7,979,698
Inventories	1,159,156	-	-	1,159,156
Deposits	174,284	-	-	174,284
<b>Total assets</b>	<b>\$ 70,279,927</b>	<b>\$ 12,956,857</b>	<b>\$ 10,421,383</b>	<b>\$ 93,658,167</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 3,422,620	\$ -	\$ 225,135	\$ 3,647,755
Contracts payable	667,290	-	124,330	791,620
Due to other funds	3,510,996	-	-	3,510,996
Due to component units	3,125	-	-	3,125
Due to other governments	47,966	-	-	47,966
Deposits	438,711	-	-	438,711
Deferred revenue	225,798	185,567	-	411,365
<b>Total liabilities</b>	<b>8,316,506</b>	<b>185,567</b>	<b>349,465</b>	<b>8,851,538</b>
Fund Balances:				
Reserved for:				
Encumbrances	8,140,449	-	1,773,949	9,914,398
Inventories	1,159,156	-	-	1,159,156
Debt service - principal	-	10,067,480	-	10,067,480
Debt service - interest	-	2,445,373	-	2,445,373
Unreserved:				
Designated - reported in:				
Special revenue funds	666,971	-	-	666,971
Capital projects funds	-	-	8,297,969	8,297,969
Undesignated - reported in:				
Special revenue funds	51,996,845	-	-	51,996,845
Debt service funds	-	258,437	-	258,437
<b>Total fund balances</b>	<b>61,963,421</b>	<b>12,771,290</b>	<b>10,071,918</b>	<b>84,806,629</b>
<b>Total liabilities and fund balances</b>	<b>\$ 70,279,927</b>	<b>\$ 12,956,857</b>	<b>\$ 10,421,383</b>	<b>\$ 93,658,167</b>



**Volusia County**

**A great place to  
live, work, and play.**

**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, 2003**

	County Transportation Trust	Library	East Volusia Mosquito Control District	Resort Tax
<b>REVENUES</b>				
Taxes	\$ 13,842,150	\$ 11,041,776	\$ 3,084,435	\$ 5,350,498
Intergovernmental revenues	7,302,717	739,637	293,616	-
Charges for services	2,304,606	65,118	115,473	-
Fines and forfeitures	-	242,537	-	-
Interest revenues	241,860	159,640	43,544	23,012
Miscellaneous revenues	227,362	164,728	502,446	-
Special assessments levied/impact fees	-	-	-	-
<b>Total revenues</b>	<u>23,918,695</u>	<u>12,413,436</u>	<u>4,039,514</u>	<u>5,373,510</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	94,320
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	23,392,682	-	-	-
Economic environment	-	-	-	-
Human services	-	-	3,779,383	-
Culture/recreation	-	10,867,104	-	-
<b>Total expenditures</b>	<u>23,392,682</u>	<u>10,867,104</u>	<u>3,779,383</u>	<u>94,320</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>526,013</u>	<u>1,546,332</u>	<u>260,131</u>	<u>5,279,190</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,800,000	21,995	-	-
Transfers (out)	(531,540)	(613,210)	(117,311)	(5,279,190)
Proceeds from notes payable	-	-	-	-
<b>Total other financing sources and (uses)</b>	<u>1,268,460</u>	<u>(591,215)</u>	<u>(117,311)</u>	<u>(5,279,190)</u>
<b>Net change in fund balances</b>	1,794,473	955,117	142,820	-
<b>Fund balances - beginning</b>	<u>14,098,790</u>	<u>2,820,775</u>	<u>1,600,058</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 15,893,263</u>	<u>\$ 3,775,892</u>	<u>\$ 1,742,878</u>	<u>\$ -</u>

<b>Sales Tax Trust</b>	<b>Convention Development Tax</b>	<b>Ponce Inlet Port Authority</b>	<b>E-911 Emergency Telephone System</b>	<b>Special Lighting Districts</b>	<b>Ocean Center</b>
\$ -	\$ 7,147,119	\$ 1,166,399	\$ -	\$ -	\$ -
18,383,901	-	75	-	-	-
-	-	-	1,760,325	163,362	1,104,291
-	-	-	-	-	-
-	17,146	188,834	65,554	-	81
-	233,675	27,000	-	-	294,186
-	-	-	-	-	-
<u>18,383,901</u>	<u>7,397,940</u>	<u>1,382,308</u>	<u>1,825,879</u>	<u>163,362</u>	<u>1,398,558</u>
-	-	-	-	-	-
-	-	-	1,273,371	-	-
-	-	-	-	-	-
-	-	522,540	-	165,886	-
-	7,050,997	-	-	-	-
-	-	-	-	-	-
-	-	17,139	-	-	5,182,317
<u>-</u>	<u>7,050,997</u>	<u>539,679</u>	<u>1,273,371</u>	<u>165,886</u>	<u>5,182,317</u>
<u>18,383,901</u>	<u>346,943</u>	<u>842,629</u>	<u>552,508</u>	<u>(2,524)</u>	<u>(3,783,759)</u>
-	-	-	-	-	3,622,959
(18,383,901)	-	(600,000)	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(18,383,901)</u>	<u>-</u>	<u>(600,000)</u>	<u>-</u>	<u>-</u>	<u>3,622,959</u>
-	346,943	242,629	552,508	(2,524)	(160,800)
-	2,956,999	8,123,046	2,199,246	14,214	3,072,385
<u>\$ -</u>	<u>\$ 3,303,942</u>	<u>\$ 8,365,675</u>	<u>\$ 2,751,754</u>	<u>\$ 11,690</u>	<u>\$ 2,911,585</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, 2003**

	<b>Court Improvement</b>	<b>Criminal Justice Reimbursement</b>	<b>Road Impact Fees</b>	<b>Park Impact Fees</b>
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	174,458	-	208,595	-
Fines and forfeitures	-	763,889	-	-
Interest revenues	1,995	-	181,793	35,224
Miscellaneous revenues	-	-	254,943	-
Special assessments levied/impact fees	-	-	7,463,034	642,991
<b>Total revenues</b>	<u>176,453</u>	<u>763,889</u>	<u>8,108,365</u>	<u>678,215</u>
<b>EXPENDITURES</b>				
Current:				
General government	363,633	763,889	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	6,312,286	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture/recreation	-	-	-	289,127
<b>Total expenditures</b>	<u>363,633</u>	<u>763,889</u>	<u>6,312,286</u>	<u>289,127</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(187,180)</u>	<u>-</u>	<u>1,796,079</u>	<u>389,088</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Proceeds from notes payable	-	-	-	-
<b>Total other financing sources and (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(187,180)</u>	<u>-</u>	<u>1,796,079</u>	<u>389,088</u>
<b>Fund balances - beginning</b>	<u>229,582</u>	<u>-</u>	<u>7,391,661</u>	<u>1,353,163</u>
<b>Fund balances - ending</b>	<u>\$ 42,402</u>	<u>\$ -</u>	<u>\$ 9,187,740</u>	<u>\$ 1,742,251</u>

<b>Fire Services</b>	<b>Fire Impact Fees</b>	<b>Silver Sands / Bethune Beach Municipal Service District</b>	<b>Gemini Springs Addition</b>	<b>Stormwater Utility</b>	<b>Volusia ECHO</b>
\$ 10,986,784	\$ -	\$ 11,322	\$ -	\$ -	\$ 3,653,031
22,480	-	-	100,000	33,152	318
648,125	-	-	-	1,688,637	60
-	-	-	-	-	-
81,067	15,490	76	3,523	30,422	150,340
42,628	-	-	-	56,933	-
-	439,087	-	-	-	-
<u>11,781,084</u>	<u>454,577</u>	<u>11,398</u>	<u>103,523</u>	<u>1,809,144</u>	<u>3,803,749</u>
-	-	-	-	-	-
13,474,342	31,791	-	-	-	-
-	-	-	-	577,531	-
-	-	11,832	-	2,229,423	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	557,370
<u>13,474,342</u>	<u>31,791</u>	<u>11,832</u>	<u>-</u>	<u>2,806,954</u>	<u>557,370</u>
<u>(1,693,258)</u>	<u>422,786</u>	<u>(434)</u>	<u>103,523</u>	<u>(997,810)</u>	<u>3,246,379</u>
463,377	-	-	-	-	-
(144,825)	(195,000)	-	-	-	-
589,000	-	-	-	-	-
<u>907,552</u>	<u>(195,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(785,706)	227,786	(434)	103,523	(997,810)	3,246,379
<u>1,682,312</u>	<u>487,039</u>	<u>942</u>	<u>-</u>	<u>2,733,790</u>	<u>2,568,984</u>
<u>\$ 896,606</u>	<u>\$ 714,825</u>	<u>\$ 508</u>	<u>\$ 103,523</u>	<u>\$ 1,735,980</u>	<u>\$ 5,815,363</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, 2003**

	<b>Volusia Forever</b>	<b>Law/Beach Enforcement Trust</b>	<b>Federal Forfeiture Sharing</b>
<b>REVENUES</b>			
Taxes	\$ 3,653,053	\$ -	\$ -
Intergovernmental revenues	1,140,651	-	-
Charges for services	283	-	-
Fines and forfeitures	-	-	-
Interest revenues	81,039	7,647	828
Miscellaneous revenues	-	226,841	111,016
Special assessments levied/impact fees	-	-	-
<b>Total revenues</b>	<u>4,875,026</u>	<u>234,488</u>	<u>111,844</u>
<b>EXPENDITURES</b>			
Current:			
General government	-	-	-
Public safety	-	241,364	295,832
Physical environment	8,704,818	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture/recreation	-	-	-
<b>Total expenditures</b>	<u>8,704,818</u>	<u>241,364</u>	<u>295,832</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(3,829,792)</u>	<u>(6,876)</u>	<u>(183,988)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers (out)	(401,679)	(27,155)	-
Proceeds from notes payable	4,600,000	-	-
<b>Total other financing sources and (uses)</b>	<u>4,198,321</u>	<u>(27,155)</u>	<u>-</u>
<b>Net change in fund balances</b>	368,529	(34,031)	(183,988)
<b>Fund balances - beginning</b>	<u>1,616,257</u>	<u>286,134</u>	<u>253,241</u>
<b>Fund balances - ending</b>	<u>\$ 1,984,786</u>	<u>\$ 252,103</u>	<u>\$ 69,253</u>



<b>Library Endowment</b>	<b>Corrections - Welfare Trust</b>	<b>Total Nonmajor Special Revenue Funds</b>
\$ -	\$ -	\$ 59,936,567
-	-	28,016,547
-	-	8,233,333
-	-	1,006,426
7,130	5,201	1,341,446
95	275,036	2,416,889
-	-	8,545,112
<u>7,225</u>	<u>280,237</u>	<u>109,496,320</u>
-	-	1,221,842
-	155,282	15,471,982
-	-	9,282,349
-	-	32,634,649
-	-	7,050,997
-	-	3,779,383
-	-	16,913,057
<u>-</u>	<u>155,282</u>	<u>86,354,259</u>
<u>7,225</u>	<u>124,955</u>	<u>23,142,061</u>
-	-	5,908,331
(21,995)	-	(26,315,806)
<u>-</u>	<u>-</u>	<u>5,189,000</u>
<u>(21,995)</u>	<u>-</u>	<u>(15,218,475)</u>
(14,770)	124,955	7,923,586
<u>407,957</u>	<u>143,260</u>	<u>54,039,835</u>
<u>\$ 393,187</u>	<u>\$ 268,215</u>	<u>\$ 61,963,421</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, 2003**

	<b>Gas Tax Revenue Bonds</b>	<b>Sales Tax Improvement Revenue and Refunding Bonds</b>	<b>Subordinate Lien Sales Tax Revenue Bonds</b>	<b>Tourist Development Tax Refunding Revenue Bonds</b>
<b>REVENUES</b>				
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Interest revenues	5,424	3,503	46,094	70,920
Miscellaneous revenues	-	-	-	-
Special assessments levied/impact fees	-	-	-	-
<b>Total revenues</b>	<u>5,424</u>	<u>3,503</u>	<u>46,094</u>	<u>70,920</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal retirement	480,000	975,000	3,145,000	-
Interest and fiscal charges	72,372	799,966	4,095,999	2,197,436
Bond issuance costs	-	-	207,988	342,083
<b>Total expenditures</b>	<u>552,372</u>	<u>1,774,966</u>	<u>7,448,987</u>	<u>2,539,519</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(546,948)</u>	<u>(1,771,463)</u>	<u>(7,402,893)</u>	<u>(2,468,599)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	531,540	1,307,027	7,204,155	1,656,231
Refunding bonds	-	-	8,255,000	22,565,000
Premium on notes/bonds payable	-	-	-	21,033
Discount on notes/bonds payable	-	-	(23,807)	-
Payment to refunded bond escrow agent	-	-	(8,004,270)	(22,131,907)
<b>Total other financing sources and (uses)</b>	<u>531,540</u>	<u>1,307,027</u>	<u>7,431,078</u>	<u>2,110,357</u>
<b>Net change in fund balances</b>	<u>(15,408)</u>	<u>(464,436)</u>	<u>28,185</u>	<u>(358,242)</u>
<b>Fund balances - beginning</b>	<u>446,224</u>	<u>1,263,787</u>	<u>5,327,605</u>	<u>4,198,431</u>
<b>Fund balances - ending</b>	<u>\$ 430,816</u>	<u>\$ 799,351</u>	<u>\$ 5,355,790</u>	<u>\$ 3,840,189</u>

<b>Guaranteed Entitlement Revenue Bonds</b>	<b>Special Assessment Improvement Bonds</b>	<b>Lease Purchase Agreements</b>	<b>Total Nonmajor Debt Service Funds</b>
\$ 1,020,000	\$ -	\$ -	\$ 1,020,000
775,034	-	-	775,034
13,539	38,230	-	177,710
-	-	442,683	442,683
-	208,508	-	208,508
<u>1,808,573</u>	<u>246,738</u>	<u>442,683</u>	<u>2,623,935</u>
1,590,000	290,000	4,804,718	11,284,718
211,026	25,205	386,994	7,788,998
-	-	-	550,071
<u>1,801,026</u>	<u>315,205</u>	<u>5,191,712</u>	<u>19,623,787</u>
<u>7,547</u>	<u>(68,467)</u>	<u>(4,749,029)</u>	<u>(16,999,852)</u>
-	-	4,749,029	15,447,982
-	-	-	30,820,000
-	-	-	21,033
-	-	-	(23,807)
-	-	-	<u>(30,136,177)</u>
-	-	4,749,029	<u>16,129,031</u>
7,547	(68,467)	-	(870,821)
<u>1,939,500</u>	<u>391,029</u>	<u>75,535</u>	<u>13,642,111</u>
<u>\$ 1,947,047</u>	<u>\$ 322,562</u>	<u>\$ 75,535</u>	<u>\$ 12,771,290</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, 2003**

	<b>Volusia County Courthouse Construction</b>	<b>Beach</b>	<b>Parks</b>
<b>REVENUES</b>			
Intergovernmental revenues	\$ -	\$ -	\$ 230,871
Charges for services	-	-	2,654
Interest revenues	151,719	24,333	22,235
Miscellaneous revenues	26,400	205,649	5,130
<b>Total revenues</b>	<u>178,119</u>	<u>229,982</u>	<u>260,890</u>
<b>EXPENDITURES</b>			
Capital outlay	466,197	1,247,396	687,705
<b>Total expenditures</b>	<u>466,197</u>	<u>1,247,396</u>	<u>687,705</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(288,078)</u>	<u>(1,017,414)</u>	<u>(426,815)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	675,936	286,000
Transfers (out)	-	(485,442)	(310,944)
<b>Total other financing sources and (uses)</b>	<u>-</u>	<u>190,494</u>	<u>(24,944)</u>
<b>Net change in fund balances</b>	(288,078)	(826,920)	(451,759)
<b>Fund balances - beginning</b>	<u>8,034,812</u>	<u>1,553,142</u>	<u>1,617,989</u>
<b>Fund balances - ending</b>	<u><u>\$ 7,746,734</u></u>	<u><u>\$ 726,222</u></u>	<u><u>\$ 1,166,230</u></u>

<b>Library</b>	<b>Other</b>	<b>Total Nonmajor Capital Projects Funds</b>
\$ -	\$ -	\$ 230,871
-	-	2,654
8,404	970	207,661
-	-	237,179
<u>8,404</u>	<u>970</u>	<u>678,365</u>
-	-	2,401,298
-	-	<u>2,401,298</u>
<u>8,404</u>	<u>970</u>	<u>(1,722,933)</u>
-	-	961,936
-	-	<u>(796,386)</u>
-	-	165,550
8,404	970	(1,557,383)
<u>380,697</u>	<u>42,661</u>	<u>11,629,301</u>
<u>\$ 389,101</u>	<u>\$ 43,631</u>	<u>\$ 10,071,918</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, 2003**

	<b>Total Nonmajor Special Revenue Funds</b>	<b>Total Nonmajor Debt Service Funds</b>	<b>Total Nonmajor Capital Project Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>REVENUES</b>				
Taxes	\$ 59,936,567	\$ -	\$ -	\$ 59,936,567
Intergovernmental revenues	28,016,547	1,020,000	230,871	29,267,418
Charges for services	8,233,333	-	2,654	8,235,987
Fines and forfeitures	1,006,426	775,034	-	1,781,460
Interest revenues	1,341,446	177,710	207,661	1,726,817
Miscellaneous revenues	2,416,889	442,683	237,179	3,096,751
Special assessments levied/impact fees	8,545,112	208,508	-	8,753,620
<b>Total revenues</b>	<u>109,496,320</u>	<u>2,623,935</u>	<u>678,365</u>	<u>112,798,620</u>
<b>EXPENDITURES</b>				
Current:				
General government	1,221,842	-	-	1,221,842
Public safety	15,471,982	-	-	15,471,982
Physical environment	9,282,349	-	-	9,282,349
Transportation	32,634,649	-	-	32,634,649
Economic environment	7,050,997	-	-	7,050,997
Human services	3,779,383	-	-	3,779,383
Culture/recreation	16,913,057	-	-	16,913,057
Debt service:				
Principal retirement	-	11,284,718	-	11,284,718
Interest and fiscal charges	-	7,788,998	-	7,788,998
Bond issuance costs	-	550,071	-	550,071
Capital outlay	-	-	2,401,298	2,401,298
<b>Total expenditures</b>	<u>86,354,259</u>	<u>19,623,787</u>	<u>2,401,298</u>	<u>108,379,344</u>
<b>Excess (deficiency) of revenues over (under expenditures)</b>	<u>23,142,061</u>	<u>(16,999,852)</u>	<u>(1,722,933)</u>	<u>4,419,276</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	5,908,331	15,447,982	961,936	22,318,249
Transfers (out)	(26,315,806)	-	(796,386)	(27,112,192)
Refunding bonds	-	30,820,000	-	30,820,000
Proceeds from notes payable	5,189,000	-	-	5,189,000
Premium on notes/bonds payable	-	21,033	-	21,033
Discount on notes/bonds payable	-	(23,807)	-	(23,807)
Payment to refunded bond escrow agent	-	(30,136,177)	-	(30,136,177)
<b>Total other financing sources and (uses)</b>	<u>(15,218,475)</u>	<u>16,129,031</u>	<u>165,550</u>	<u>1,076,106</u>
<b>Net change in fund balances</b>	<u>7,923,586</u>	<u>(870,821)</u>	<u>(1,557,383)</u>	<u>5,495,382</u>
<b>Fund balances - beginning</b>	<u>54,039,835</u>	<u>13,642,111</u>	<u>11,629,301</u>	<u>79,311,247</u>
<b>Fund balances - ending</b>	<u>\$ 61,963,421</u>	<u>\$ 12,771,290</u>	<u>\$ 10,071,918</u>	<u>\$ 84,806,629</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, 2003**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Taxes	\$ 13,956,500	\$ 13,842,150	\$ (114,350)
Intergovernmental revenues	7,375,343	7,302,717	(72,626)
Charges for services	4,091,266	2,304,606	(1,786,660)
Interest revenues	350,000	241,860	(108,140)
Miscellaneous revenues	186,600	227,362	40,762
<b>Total revenues</b>	<b>25,959,709</b>	<b>23,918,695</b>	<b>(2,041,014)</b>
<b>EXPENDITURES</b>			
Current:			
Transportation	38,221,061	23,392,682	14,828,379
<b>Total expenditures</b>	<b>38,221,061</b>	<b>23,392,682</b>	<b>14,828,379</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(12,261,352)</b>	<b>526,013</b>	<b>12,787,365</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	1,800,000	1,800,000	-
Transfers (out)	(531,540)	(531,540)	-
<b>Total other financing sources and (uses)</b>	<b>1,268,460</b>	<b>1,268,460</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(10,992,892)</b>	<b>1,794,473</b>	<b>12,787,365</b>
<b>Fund balances - beginning</b>	<b>10,992,892</b>	<b>14,098,790</b>	<b>3,105,898</b>
<b>Fund balances - ending</b>	<b>\$ -</b>	<b>\$ 15,893,263</b>	<b>\$ 15,893,263</b>

**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, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Taxes	\$ 10,795,195	\$ 11,041,776	\$ 246,581
Intergovernmental revenues	744,295	739,637	(4,658)
Charges for services	50,000	65,118	15,118
Fines and forfeitures	220,000	242,537	22,537
Interest revenues	208,823	159,640	(49,183)
Miscellaneous revenues	233,597	164,728	(68,869)
<b>Total revenues</b>	<u>12,251,910</u>	<u>12,413,436</u>	<u>161,526</u>
<b>EXPENDITURES</b>			
Current:			
Culture/recreation	13,360,040	10,867,104	2,492,936
<b>Total expenditures</b>	<u>13,360,040</u>	<u>10,867,104</u>	<u>2,492,936</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(1,108,130)</u>	<u>1,546,332</u>	<u>2,654,462</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	30,000	21,995	(8,005)
Transfers (out)	(613,210)	(613,210)	-
<b>Total other financing sources and (uses)</b>	<u>(583,210)</u>	<u>(591,215)</u>	<u>(8,005)</u>
<b>Net change in fund balances</b>	(1,691,340)	955,117	2,646,457
<b>Fund balances - beginning</b>	<u>2,283,988</u>	<u>2,820,775</u>	<u>536,787</u>
<b>Fund balances - ending</b>	<u><u>\$ 592,648</u></u>	<u><u>\$ 3,775,892</u></u>	<u><u>\$ 3,183,244</u></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, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Taxes	\$ 3,016,331	\$ 3,084,435	\$ 68,104
Intergovernmental revenues	99,150	293,616	194,466
Charges for services	270,000	115,473	(154,527)
Interest revenues	67,520	43,544	(23,976)
Miscellaneous revenues	267,000	502,446	235,446
<b>Total revenues</b>	<u>3,720,001</u>	<u>4,039,514</u>	<u>319,513</u>
<b>EXPENDITURES</b>			
Current:			
Human services	4,764,149	3,779,383	984,766
<b>Total expenditures</b>	<u>4,764,149</u>	<u>3,779,383</u>	<u>984,766</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(1,044,148)</u>	<u>260,131</u>	<u>1,304,279</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)	(118,908)	(117,311)	1,597
<b>Total other financing sources and (uses)</b>	<u>(118,908)</u>	<u>(117,311)</u>	<u>1,597</u>
<b>Net change in fund balances</b>	(1,163,056)	142,820	1,305,876
<b>Fund balances - beginning</b>	<u>1,163,056</u>	<u>1,600,058</u>	<u>437,002</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 1,742,878</u>	<u>\$ 1,742,878</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, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Taxes	\$ 5,350,498	\$ 5,350,498	\$ -
Interest revenues	23,012	23,012	-
<b>Total revenues</b>	<u>5,373,510</u>	<u>5,373,510</u>	<u>-</u>
<b>EXPENDITURES</b>			
Current:			
General government	94,320	94,320	-
<b>Total expenditures</b>	<u>94,320</u>	<u>94,320</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>5,279,190</u>	<u>5,279,190</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)	(5,279,190)	(5,279,190)	-
<b>Total other financing     sources and (uses)</b>	<u>(5,279,190)</u>	<u>(5,279,190)</u>	<u>-</u>
<b>Net change in fund balances</b>	-	-	-
<b>Fund balances - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances - ending</b>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental revenues	\$ 18,383,903	\$ 18,383,901	\$ (2)
<b>Total revenues</b>	<u>18,383,903</u>	<u>18,383,901</u>	<u>(2)</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>18,383,903</u>	<u>18,383,901</u>	<u>(2)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)	<u>(18,383,903)</u>	<u>(18,383,901)</u>	<u>2</u>
<b>Total other financing sources and (uses)</b>	<u>(18,383,903)</u>	<u>(18,383,901)</u>	<u>2</u>
<b>Net change in fund balances</b>	-	-	-
<b>Fund balances - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances - ending</b>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2003**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Taxes	\$ 7,147,121	\$ 7,147,119	\$ (2)
Interest revenues	6,820	17,146	10,326
Miscellaneous revenues	288,950	233,675	(55,275)
<b>Total revenues</b>	<u>7,442,891</u>	<u>7,397,940</u>	<u>(44,951)</u>
<b>EXPENDITURES</b>			
Current:			
Economic environment	7,563,636	7,050,997	512,639
<b>Total expenditures</b>	<u>7,563,636</u>	<u>7,050,997</u>	<u>512,639</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(120,745)</u>	<u>346,943</u>	<u>467,688</u>
<b>Net change in fund balances</b>	<u>(120,745)</u>	<u>346,943</u>	<u>467,688</u>
<b>Fund balances - beginning</b>	<u>120,745</u>	<u>2,956,999</u>	<u>2,836,254</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 3,303,942</u>	<u>\$ 3,303,942</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, 2003**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Taxes	\$ 1,140,848	\$ 1,166,399	\$ 25,551
Intergovernmental revenues	50	75	25
Interest revenues	356,000	188,834	(167,166)
Miscellaneous revenues	-	27,000	27,000
<b>Total revenues</b>	<u>1,496,898</u>	<u>1,382,308</u>	<u>(114,590)</u>
<b>EXPENDITURES</b>			
Current:			
Transportation	4,564,220	522,540	4,041,680
Economic environment	919	-	919
Culture/recreation	4,488,214	17,139	4,471,075
<b>Total expenditures</b>	<u>9,053,353</u>	<u>539,679</u>	<u>8,513,674</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(7,556,455)</u>	<u>842,629</u>	<u>8,399,084</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)	(757,261)	(600,000)	157,261
<b>Total other financing sources and (uses)</b>	<u>(757,261)</u>	<u>(600,000)</u>	<u>157,261</u>
<b>Net change in fund balances</b>	<u>(8,313,716)</u>	<u>242,629</u>	<u>8,556,345</u>
<b>Fund balances - beginning</b>	<u>8,388,039</u>	<u>8,123,046</u>	<u>(264,993)</u>
<b>Fund balances - ending</b>	<u>\$ 74,323</u>	<u>\$ 8,365,675</u>	<u>\$ 8,291,352</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, 2003**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Charges for services	\$ 1,750,000	\$ 1,760,325	\$ 10,325
Interest revenues	60,000	65,554	5,554
<b>Total revenues</b>	<u>1,810,000</u>	<u>1,825,879</u>	<u>15,879</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	3,345,540	1,273,371	2,072,169
<b>Total expenditures</b>	<u>3,345,540</u>	<u>1,273,371</u>	<u>2,072,169</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(1,535,540)</u>	<u>552,508</u>	<u>2,088,048</u>
<b>Net change in fund balances</b>	<u>(1,535,540)</u>	<u>552,508</u>	<u>2,088,048</u>
<b>Fund balances - beginning</b>	<u>1,535,540</u>	<u>2,199,246</u>	<u>663,706</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 2,751,754</u>	<u>\$ 2,751,754</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, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Charges for services	\$ 151,871	\$ 163,362	\$ 11,491
<b>Total revenues</b>	<u>151,871</u>	<u>163,362</u>	<u>11,491</u>
<b>EXPENDITURES</b>			
Current:			
Transportation	167,637	165,886	1,751
<b>Total expenditures</b>	<u>167,637</u>	<u>165,886</u>	<u>1,751</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(15,766)</u>	<u>(2,524)</u>	<u>13,242</u>
<b>Net change in fund balances</b>	(15,766)	(2,524)	13,242
<b>Fund balances - beginning</b>	<u>15,766</u>	<u>14,214</u>	<u>(1,552)</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 11,690</u>	<u>\$ 11,690</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, 2003**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Charges for services	\$ 981,000	\$ 1,104,291	\$ 123,291
Interest revenues	120,000	81	(119,919)
Miscellaneous revenues	351,000	294,186	(56,814)
<b>Total revenues</b>	<u>1,452,000</u>	<u>1,398,558</u>	<u>(53,442)</u>
<b>EXPENDITURES</b>			
Current:			
Culture/recreation	8,370,933	5,182,317	3,188,616
<b>Total expenditures</b>	<u>8,370,933</u>	<u>5,182,317</u>	<u>3,188,616</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(6,918,933)</u>	<u>(3,783,759)</u>	<u>3,135,174</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	3,622,959	3,622,959	-
<b>Total other financing sources and (uses)</b>	<u>3,622,959</u>	<u>3,622,959</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(3,295,974)</u>	<u>(160,800)</u>	<u>3,135,174</u>
<b>Fund balances - beginning</b>	<u>3,295,974</u>	<u>3,072,385</u>	<u>(223,589)</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 2,911,585</u>	<u>\$ 2,911,585</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, 2003**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Charges for services	\$ 174,458	\$ 174,458	\$ -
Interest revenues	5,000	1,995	(3,005)
<b>Total revenues</b>	<u>179,458</u>	<u>176,453</u>	<u>(3,005)</u>
<b>EXPENDITURES</b>			
Current:			
General government	363,633	363,633	-
<b>Total expenditures</b>	<u>363,633</u>	<u>363,633</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(184,175)</u>	<u>(187,180)</u>	<u>(3,005)</u>
<b>Net change in fund balances</b>	<u>(184,175)</u>	<u>(187,180)</u>	<u>(3,005)</u>
<b>Fund balances - beginning</b>	<u>184,175</u>	<u>229,582</u>	<u>45,407</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 42,402</u>	<u>\$ 42,402</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, 2003**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Fines and forfeitures	\$ 763,889	\$ 763,889	\$ -
<b>Total revenues</b>	<u>763,889</u>	<u>763,889</u>	<u>-</u>
<b>EXPENDITURES</b>			
Current:			
General government	763,889	763,889	-
<b>Total expenditures</b>	<u>763,889</u>	<u>763,889</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	-	-	-
<b>Fund balances - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances - ending</b>	<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, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Charges for services	\$ 200,000	\$ 208,595	\$ 8,595
Interest revenues	340,000	181,793	(158,207)
Miscellaneous revenues	-	254,943	254,943
Special assessments levied/impact fees	7,210,000	7,463,034	253,034
<b>Total revenues</b>	<u>7,750,000</u>	<u>8,108,365</u>	<u>358,365</u>
<b>EXPENDITURES</b>			
Current:			
Transportation	15,499,582	6,312,286	9,187,296
<b>Total expenditures</b>	<u>15,499,582</u>	<u>6,312,286</u>	<u>9,187,296</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(7,749,582)</u>	<u>1,796,079</u>	<u>9,545,661</u>
<b>Net change in fund balances</b>	(7,749,582)	1,796,079	9,545,661
<b>Fund balances - beginning</b>	<u>7,749,582</u>	<u>7,391,661</u>	<u>(357,921)</u>
<b>Fund balances - ending</b>	<u><u>\$ -</u></u>	<u><u>\$ 9,187,740</u></u>	<u><u>\$ 9,187,740</u></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, 2003**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Interest revenues	\$ 44,371	\$ 35,224	\$ (9,147)
Special assessments levied/impact fees	263,000	642,991	379,991
<b>Total revenues</b>	<u>307,371</u>	<u>678,215</u>	<u>370,844</u>
<b>EXPENDITURES</b>			
Current:			
Culture/recreation	1,642,091	289,127	1,352,964
<b>Total expenditures</b>	<u>1,642,091</u>	<u>289,127</u>	<u>1,352,964</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(1,334,720)</u>	<u>389,088</u>	<u>1,723,808</u>
<b>Net change in fund balances</b>	<u>(1,334,720)</u>	<u>389,088</u>	<u>1,723,808</u>
<b>Fund balances - beginning</b>	<u>1,334,720</u>	<u>1,353,163</u>	<u>18,443</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 1,742,251</u>	<u>\$ 1,742,251</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, 2003**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Taxes	\$ 10,929,510	\$ 10,986,784	\$ 57,274
Intergovernmental revenues	17,900	22,480	4,580
Charges for services	651,162	648,125	(3,037)
Interest revenues	150,000	81,067	(68,933)
Miscellaneous revenues	41,000	42,628	1,628
<b>Total revenues</b>	<b>11,789,572</b>	<b>11,781,084</b>	<b>(8,488)</b>
<b>EXPENDITURES</b>			
Current:			
Public safety	14,154,401	13,474,342	680,059
<b>Total expenditures</b>	<b>14,154,401</b>	<b>13,474,342</b>	<b>680,059</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(2,364,829)</b>	<b>(1,693,258)</b>	<b>671,571</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	463,378	463,377	(1)
Transfers (out)	(145,360)	(144,825)	535
Proceeds from notes payable	589,000	589,000	-
<b>Total other financing sources and (uses)</b>	<b>907,018</b>	<b>907,552</b>	<b>534</b>
<b>Net change in fund balances</b>	<b>(1,457,811)</b>	<b>(785,706)</b>	<b>672,105</b>
<b>Fund balances - beginning</b>	<b>1,457,811</b>	<b>1,682,312</b>	<b>224,501</b>
<b>Fund balances - ending</b>	<b>\$ -</b>	<b>\$ 896,606</b>	<b>\$ 896,606</b>

**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, 2003**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Interest revenues	\$ 28,000	\$ 15,490	\$ (12,510)
Special assessments levied/impact fees	253,000	439,087	186,087
<b>Total revenues</b>	<u>281,000</u>	<u>454,577</u>	<u>173,577</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	626,770	31,791	594,979
<b>Total expenditures</b>	<u>626,770</u>	<u>31,791</u>	<u>594,979</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(345,770)</u>	<u>422,786</u>	<u>768,556</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)	(195,000)	(195,000)	-
<b>Total other financing sources and (uses)</b>	<u>(195,000)</u>	<u>(195,000)</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(540,770)</u>	<u>227,786</u>	<u>768,556</u>
<b>Fund balances - beginning</b>	<u>540,770</u>	<u>487,039</u>	<u>(53,731)</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 714,825</u>	<u>\$ 714,825</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, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Taxes	\$ 11,070	\$ 11,322	\$ 252
Interest revenues	200	76	(124)
<b>Total revenues</b>	<u>11,270</u>	<u>11,398</u>	<u>128</u>
<b>EXPENDITURES</b>			
Current:			
Transportation	12,931	11,832	1,099
<b>Total expenditures</b>	<u>12,931</u>	<u>11,832</u>	<u>1,099</u>
<b>Excess (deficiency) of revenues     over (under) expenditures</b>	<u>(1,661)</u>	<u>(434)</u>	<u>1,227</u>
<b>Net change in fund balances</b>	(1,661)	(434)	1,227
<b>Fund balances - beginning</b>	<u>1,661</u>	<u>942</u>	<u>(719)</u>
<b>Fund balances - ending</b>	<u><u>\$ -</u></u>	<u><u>\$ 508</u></u>	<u><u>\$ 508</u></u>

**COUNTY OF VOLUSIA, FLORIDA**  
**Gemini Springs Addition Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended September 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental revenues	\$ -	\$ 100,000	\$ 100,000
Interest revenues	-	3,523	3,523
<b>Total revenues</b>	<u>-</u>	<u>103,523</u>	<u>103,523</u>
<b>Excess (deficiency) of revenues     over (under) expenditures</b>	<u>-</u>	<u>103,523</u>	<u>103,523</u>
<b>Net change in fund balances</b>	-	103,523	103,523
<b>Fund balances - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 103,523</u>	<u>\$ 103,523</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, 2003**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Intergovernmental revenues	\$ -	\$ 33,152	\$ 33,152
Charges for services	1,700,000	1,688,637	(11,363)
Interest revenues	3,500	30,422	26,922
Miscellaneous revenues	-	56,933	56,933
<b>Total revenues</b>	<u>1,703,500</u>	<u>1,809,144</u>	<u>105,644</u>
<b>EXPENDITURES</b>			
Current:			
Physical environment	693,412	577,531	115,881
Transportation	3,603,854	2,229,423	1,374,431
<b>Total expenditures</b>	<u>4,297,266</u>	<u>2,806,954</u>	<u>1,490,312</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(2,593,766)</u>	<u>(997,810)</u>	<u>1,595,956</u>
<b>Net change in fund balances</b>	<u>(2,593,766)</u>	<u>(997,810)</u>	<u>1,595,956</u>
<b>Fund balances - beginning</b>	<u>2,593,766</u>	<u>2,733,790</u>	<u>140,024</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 1,735,980</u>	<u>\$ 1,735,980</u>

**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, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Taxes	\$ 3,602,156	\$ 3,653,031	\$ 50,875
Intergovernmental revenues	-	318	318
Charges for services	-	60	60
Interest revenues	15,000	150,340	135,340
<b>Total revenues</b>	<u>3,617,156</u>	<u>3,803,749</u>	<u>186,593</u>
<b>EXPENDITURES</b>			
Current:			
Culture/recreation	5,533,325	557,370	4,975,955
<b>Total expenditures</b>	<u>5,533,325</u>	<u>557,370</u>	<u>4,975,955</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(1,916,169)</u>	<u>3,246,379</u>	<u>5,162,548</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)	(492,800)	-	492,800
<b>Total other financing sources and (uses)</b>	<u>(492,800)</u>	<u>-</u>	<u>492,800</u>
<b>Net change in fund balances</b>	<u>(2,408,969)</u>	<u>3,246,379</u>	<u>5,655,348</u>
<b>Fund balances - beginning</b>	<u>2,408,969</u>	<u>2,568,984</u>	<u>160,015</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 5,815,363</u>	<u>\$ 5,815,363</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, 2003**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Taxes	\$ 3,602,156	\$ 3,653,053	\$ 50,897
Intergovernmental revenues	-	1,140,651	1,140,651
Charges for services	-	283	283
Interest revenues	16,694	81,039	64,345
<b>Total revenues</b>	<b>3,618,850</b>	<b>4,875,026</b>	<b>1,256,176</b>
<b>EXPENDITURES</b>			
Current:			
Physical environment	9,076,296	8,704,818	371,478
<b>Total expenditures</b>	<b>9,076,296</b>	<b>8,704,818</b>	<b>371,478</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(5,457,446)</b>	<b>(3,829,792)</b>	<b>1,627,654</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)	(617,782)	(401,679)	216,103
Proceeds from notes payable	4,600,000	4,600,000	-
<b>Total other financing sources and (uses)</b>	<b>3,982,218</b>	<b>4,198,321</b>	<b>216,103</b>
<b>Net change in fund balances</b>	<b>(1,475,228)</b>	<b>368,529</b>	<b>1,843,757</b>
<b>Fund balances - beginning</b>	<b>1,475,228</b>	<b>1,616,257</b>	<b>141,029</b>
<b>Fund balances - ending</b>	<b>\$ -</b>	<b>\$ 1,984,786</b>	<b>\$ 1,984,786</b>

**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, 2003**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Interest revenues	\$ 10,200	\$ 7,647	\$ (2,553)
Miscellaneous revenues	381,000	226,841	(154,159)
<b>Total revenues</b>	<u>391,200</u>	<u>234,488</u>	<u>(156,712)</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	612,617	241,364	371,253
<b>Total expenditures</b>	<u>612,617</u>	<u>241,364</u>	<u>371,253</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(221,417)</u>	<u>(6,876)</u>	<u>214,541</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)	(67,155)	(27,155)	40,000
<b>Total other financing sources and (uses)</b>	<u>(67,155)</u>	<u>(27,155)</u>	<u>40,000</u>
<b>Net change in fund balances</b>	(288,572)	(34,031)	254,541
<b>Fund balances - beginning</b>	<u>288,572</u>	<u>286,134</u>	<u>(2,438)</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 252,103</u>	<u>\$ 252,103</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, 2003**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Interest revenues	\$ 21,500	\$ 828	\$ (20,672)
Miscellaneous revenues	325,000	111,016	(213,984)
<b>Total revenues</b>	<u>346,500</u>	<u>111,844</u>	<u>(234,656)</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	602,199	295,832	306,367
<b>Total expenditures</b>	<u>602,199</u>	<u>295,832</u>	<u>306,367</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(255,699)</u>	<u>(183,988)</u>	<u>71,711</u>
<b>Net change in fund balances</b>	<u>(255,699)</u>	<u>(183,988)</u>	<u>71,711</u>
<b>Fund balances - beginning</b>	<u>255,699</u>	<u>253,241</u>	<u>(2,458)</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 69,253</u>	<u>\$ 69,253</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, 2003**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Interest revenues	\$ 10,000	\$ 5,424	\$ (4,576)
<b>Total revenues</b>	<u>10,000</u>	<u>5,424</u>	<u>(4,576)</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal retirement	480,000	480,000	-
Interest and fiscal charges	73,840	72,372	1,468
<b>Total expenditures</b>	<u>553,840</u>	<u>552,372</u>	<u>1,468</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(543,840)</u>	<u>(546,948)</u>	<u>(3,108)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	531,540	531,540	-
<b>Total other financing sources and (uses)</b>	<u>531,540</u>	<u>531,540</u>	<u>-</u>
<b>Net change in fund balances</b>	(12,300)	(15,408)	(3,108)
<b>Fund balances - beginning</b>	<u>465,540</u>	<u>446,224</u>	<u>(19,316)</u>
<b>Fund balances - ending</b>	<u><u>\$ 453,240</u></u>	<u><u>\$ 430,816</u></u>	<u><u>\$ (22,424)</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, 2003**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Interest revenues	\$ 12,000	\$ 3,503	\$ (8,497)
<b>Total revenues</b>	<u>12,000</u>	<u>3,503</u>	<u>(8,497)</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal retirement	975,000	975,000	-
Interest and fiscal charges	799,966	799,966	-
<b>Total expenditures</b>	<u>1,774,966</u>	<u>1,774,966</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(1,762,966)</u>	<u>(1,771,463)</u>	<u>(8,497)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	1,307,027	1,307,027	-
<b>Total other financing sources and (uses)</b>	<u>1,307,027</u>	<u>1,307,027</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(455,939)</u>	<u>(464,436)</u>	<u>(8,497)</u>
<b>Fund balances - beginning</b>	<u>1,297,237</u>	<u>1,263,787</u>	<u>(33,450)</u>
<b>Fund balances - ending</b>	<u><u>\$ 841,298</u></u>	<u><u>\$ 799,351</u></u>	<u><u>\$ (41,947)</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, 2003**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Interest revenues	\$ 80,000	\$ 46,094	\$ (33,906)
<b>Total revenues</b>	<u>80,000</u>	<u>46,094</u>	<u>(33,906)</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal retirement	3,145,000	3,145,000	-
Interest and fiscal charges	4,101,615	4,095,999	5,616
Bond issuance costs	207,988	207,988	-
<b>Total expenditures</b>	<u>7,454,603</u>	<u>7,448,987</u>	<u>5,616</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(7,374,603)</u>	<u>(7,402,893)</u>	<u>(28,290)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	7,204,155	7,204,155	-
Refunding bonds	8,255,000	8,255,000	-
Discount on notes/bonds payable	(23,807)	(23,807)	-
Payment to refunded bond escrow agent	(8,004,270)	(8,004,270)	-
<b>Total other financing sources and (uses)</b>	<u>7,431,078</u>	<u>7,431,078</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>56,475</u>	<u>28,185</u>	<u>(28,290)</u>
<b>Fund balances - beginning</b>	<u>5,273,182</u>	<u>5,327,605</u>	<u>54,423</u>
<b>Fund balances - ending</b>	<u>\$ 5,329,657</u>	<u>\$ 5,355,790</u>	<u>\$ 26,133</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, 2003**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Interest revenues	\$ 165,000	\$ 70,920	\$ (94,080)
<b>Total revenues</b>	<u>165,000</u>	<u>70,920</u>	<u>(94,080)</u>
<b>EXPENDITURES</b>			
Debt service:			
Interest and fiscal charges	2,197,436	2,197,436	-
Bond issuance costs	342,083	342,083	-
<b>Total expenditures</b>	<u>2,539,519</u>	<u>2,539,519</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(2,374,519)</u>	<u>(2,468,599)</u>	<u>(94,080)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	1,656,231	1,656,231	-
Refunding bonds	22,565,000	22,565,000	-
Premium on notes/bonds payable	21,032	21,033	1
Payment to refunded bond escrow agent	(22,131,907)	(22,131,907)	-
<b>Total other financing sources and (uses)</b>	<u>2,110,356</u>	<u>2,110,357</u>	<u>1</u>
<b>Net change in fund balances</b>	<u>(264,163)</u>	<u>(358,242)</u>	<u>(94,079)</u>
<b>Fund balances - beginning</b>	<u>4,203,045</u>	<u>4,198,431</u>	<u>(4,614)</u>
<b>Fund balances - ending</b>	<u>\$ 3,938,882</u>	<u>\$ 3,840,189</u>	<u>\$ (98,693)</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, 2003**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Intergovernmental revenues	\$ 1,000,000	\$ 1,020,000	\$ 20,000
Fines and forfeitures	700,000	775,034	75,034
Interest revenues	30,000	13,539	(16,461)
<b>Total revenues</b>	<u>1,730,000</u>	<u>1,808,573</u>	<u>78,573</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal retirement	1,590,000	1,590,000	-
Interest and fiscal charges	212,576	211,026	1,550
<b>Total expenditures</b>	<u>1,802,576</u>	<u>1,801,026</u>	<u>1,550</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(72,576)</u>	<u>7,547</u>	<u>80,123</u>
<b>Net change in fund balances</b>	<u>(72,576)</u>	<u>7,547</u>	<u>80,123</u>
<b>Fund balances - beginning</b>	<u>1,837,465</u>	<u>1,939,500</u>	<u>102,035</u>
<b>Fund balances - ending</b>	<u><u>\$ 1,764,889</u></u>	<u><u>\$ 1,947,047</u></u>	<u><u>\$ 182,158</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, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Interest revenues	\$ 80,000	\$ 38,230	\$ (41,770)
Special assessments levied/impact fees	<u>225,000</u>	<u>208,508</u>	<u>(16,492)</u>
<b>Total revenues</b>	<u>305,000</u>	<u>246,738</u>	<u>(58,262)</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal retirement	290,000	290,000	-
Interest and fiscal charges	<u>27,438</u>	<u>25,205</u>	<u>2,233</u>
<b>Total expenditures</b>	<u>317,438</u>	<u>315,205</u>	<u>2,233</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(12,438)</u>	<u>(68,467)</u>	<u>(56,029)</u>
<b>Net change in fund balances</b>	(12,438)	(68,467)	(56,029)
<b>Fund balances - beginning</b>	<u>441,140</u>	<u>391,029</u>	<u>(50,111)</u>
<b>Fund balances - ending</b>	<u><u>\$ 428,702</u></u>	<u><u>\$ 322,562</u></u>	<u><u>\$ (106,140)</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, 2003**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Miscellaneous revenues	\$ 442,674	\$ 442,683	\$ 9
<b>Total revenues</b>	<u>442,674</u>	<u>442,683</u>	<u>9</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal retirement	4,937,347	4,804,718	132,629
Interest and fiscal charges	535,781	386,994	148,787
<b>Total expenditures</b>	<u>5,473,128</u>	<u>5,191,712</u>	<u>281,416</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(5,030,454)</u>	<u>(4,749,029)</u>	<u>281,425</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	5,030,454	4,749,029	(281,425)
<b>Total other financing sources and (uses)</b>	<u>5,030,454</u>	<u>4,749,029</u>	<u>(281,425)</u>
<b>Net change in fund balances</b>	-	-	-
<b>Fund balances - beginning</b>	<u>-</u>	<u>75,535</u>	<u>75,535</u>
<b>Fund balances - ending</b>	<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, 2003**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Charges for services	\$ 191	\$ -	\$ 191	\$ -
Interest revenues	7,270,411	151,719	7,422,130	5,384,953
Miscellaneous revenues	-	26,400	26,400	-
<b>Total revenues</b>	<u>7,270,602</u>	<u>178,119</u>	<u>7,448,721</u>	<u>5,384,953</u>
<b>EXPENDITURES</b>				
Capital outlay	45,687,929	466,197	46,154,126	51,837,092
Debt service:				
Bond issuance costs	789,950	-	789,950	789,950
<b>Total expenditures</b>	<u>46,477,879</u>	<u>466,197</u>	<u>46,944,076</u>	<u>52,627,042</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(39,207,277)</u>	<u>(288,078)</u>	<u>(39,495,355)</u>	<u>(47,242,089)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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)
<b>Total other financing sources and (uses)</b>	<u>47,242,089</u>	<u>-</u>	<u>47,242,089</u>	<u>47,242,089</u>
<b>Net change in fund balances</b>	<u>\$ 8,034,812</u>	<u>(288,078)</u>	<u>\$ 7,746,734</u>	<u>\$ -</u>
<b>Fund balances - beginning</b>		<u>8,034,812</u>		
<b>Fund balances - ending</b>		<u>\$ 7,746,734</u>		

**COUNTY OF VOLUSIA, FLORIDA**  
**Beach Capital Projects Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2003**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Charges for services	\$ 4,515,460	\$ -	\$ 4,515,460	\$ 4,515,460
Interest revenues	567,656	24,333	591,989	587,656
Miscellaneous revenues	666,229	205,649	871,878	1,951,129
<b>Total revenues</b>	<u>5,749,345</u>	<u>229,982</u>	<u>5,979,327</u>	<u>7,054,245</u>
<b>EXPENDITURES</b>				
Capital outlay	<u>4,477,514</u>	<u>1,247,396</u>	<u>5,724,910</u>	<u>7,700,608</u>
<b>Total expenditures</b>	<u>4,477,514</u>	<u>1,247,396</u>	<u>5,724,910</u>	<u>7,700,608</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>1,271,831</u>	<u>(1,017,414)</u>	<u>254,417</u>	<u>(646,363)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,800,428	675,936	3,476,364	4,136,364
Transfers (out)	<u>(2,519,117)</u>	<u>(485,442)</u>	<u>(3,004,559)</u>	<u>(3,490,001)</u>
<b>Total other financing sources and (uses)</b>	<u>281,311</u>	<u>190,494</u>	<u>471,805</u>	<u>646,363</u>
<b>Net change in fund balances</b>	<u>\$ 1,553,142</u>	<u>(826,920)</u>	<u>\$ 726,222</u>	<u>\$ -</u>
<b>Fund balances - beginning</b>		<u>1,553,142</u>		
<b>Fund balances - ending</b>		<u>\$ 726,222</u>		

**COUNTY OF VOLUSIA, FLORIDA**  
**Parks Capital Projects Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2003**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Intergovernmental revenue	\$ 840,033	\$ 230,871	\$ 1,070,904	\$ 869,023
Charges for services	-	2,654	2,654	-
Interest revenues	572,722	22,235	594,957	270,556
Miscellaneous revenues	105,527	5,130	110,657	-
<b>Total revenues</b>	<u>1,518,282</u>	<u>260,890</u>	<u>1,779,172</u>	<u>1,139,579</u>
<b>EXPENDITURES</b>				
Capital outlay	1,590,599	687,705	2,278,304	3,435,002
<b>Total expenditures</b>	<u>1,590,599</u>	<u>687,705</u>	<u>2,278,304</u>	<u>3,435,002</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(72,317)</u>	<u>(426,815)</u>	<u>(499,132)</u>	<u>(2,295,423)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,690,306	286,000	1,976,306	2,606,367
Transfers (out)	-	(310,944)	(310,944)	(310,944)
<b>Total other financing sources and (uses)</b>	<u>1,690,306</u>	<u>(24,944)</u>	<u>1,665,362</u>	<u>2,295,423</u>
<b>Net change in fund balances</b>	<u>\$ 1,617,989</u>	<u>(451,759)</u>	<u>\$ 1,166,230</u>	<u>\$ -</u>
<b>Fund balances - beginning</b>		<u>1,617,989</u>		
<b>Fund balances - ending</b>		<u>\$ 1,166,230</u>		

**COUNTY OF VOLUSIA, FLORIDA**  
**Library Capital Projects Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2003**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Intergovernmental revenue	\$ 300,000	\$ -	\$ 300,000	\$ 300,000
Interest revenues	197,736	8,404	206,140	5,000
Miscellaneous revenues	35,000	-	35,000	-
<b>Total revenues</b>	<u>532,736</u>	<u>8,404</u>	<u>541,140</u>	<u>305,000</u>
<b>EXPENDITURES</b>				
Capital outlay	<u>1,152,039</u>	<u>-</u>	<u>1,152,039</u>	<u>1,305,000</u>
<b>Total expenditures</b>	<u>1,152,039</u>	<u>-</u>	<u>1,152,039</u>	<u>1,305,000</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(619,303)</u>	<u>8,404</u>	<u>(610,899)</u>	<u>(1,000,000)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>
<b>Total other financing sources and (uses)</b>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>
<b>Net change in fund balances</b>	<u>\$ 380,697</u>	<u>8,404</u>	<u>\$ 389,101</u>	<u>\$ -</u>
<b>Fund balances - beginning</b>		<u>380,697</u>		
<b>Fund balances - ending</b>		<u>\$ 389,101</u>		



**COUNTY OF VOLUSIA, FLORIDA**  
**Other Capital Projects Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2003**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Charges for services	\$ 710	\$ -	\$ 710	\$ -
Interest revenues	146,925	970	147,895	152,007
Miscellaneous revenues	3,402	-	3,402	-
<b>Total revenues</b>	<u>151,037</u>	<u>970</u>	<u>152,007</u>	<u>152,007</u>
<b>EXPENDITURES</b>				
Capital outlay	<u>1,183,418</u>	<u>-</u>	<u>1,183,418</u>	<u>1,227,049</u>
<b>Total expenditures</b>	<u>1,183,418</u>	<u>-</u>	<u>1,183,418</u>	<u>1,227,049</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(1,032,381)</u>	<u>970</u>	<u>(1,031,411)</u>	<u>(1,075,042)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>Total other financing sources and (uses)</b>	<u>1,075,042</u>	<u>-</u>	<u>1,075,042</u>	<u>1,075,042</u>
<b>Net change in fund balances</b>	<u>\$ 42,661</u>	<u>970</u>	<u>\$ 43,631</u>	<u>\$ -</u>
<b>Fund balances - beginning</b>		<u>42,661</u>		
<b>Fund balances - ending</b>		<u>\$ 43,631</u>		



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## **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.

### **Computer Replacement**

The Computer Replacement Fund accounts for the fiscal activity related to replacing and maintaining the County's computer workstations.

### **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 County employees.

**COUNTY OF VOLUSIA, FLORIDA**  
**Internal Service Funds**  
**Combining Statement of Net Assets**  
**September 30, 2003**

	<u>Computer Replacement</u>	<u>Vehicle Maintenance</u>	<u>Insurance</u>
<b>ASSETS</b>			
Current assets:			
Equity in pooled cash and investments	\$ 412,076	\$ 1,766,537	\$ 8,083,387
Receivables:			
Accounts - net	-	-	-
Due from other funds	-	-	139,873
Due from other governments	-	55,577	-
Inventories	-	155,500	-
Prepaid expenses	-	-	2,311
<b>Total current assets</b>	<u>412,076</u>	<u>1,977,614</u>	<u>8,225,571</u>
Noncurrent assets:			
Advances to other funds	-	-	334,704
Capital assets:			
Buildings	-	1,915,516	-
Improvements other than buildings	-	458,733	-
Equipment	1,067,620	10,190,835	109,918
Less accumulated depreciation	<u>(224,282)</u>	<u>(5,794,083)</u>	<u>(57,357)</u>
<b>Total capital assets (net of accumulated depreciation)</b>	<u>843,338</u>	<u>6,771,001</u>	<u>52,561</u>
<b>Total noncurrent assets</b>	<u>843,338</u>	<u>6,771,001</u>	<u>387,265</u>
<b>Total assets</b>	<u>1,255,414</u>	<u>8,748,615</u>	<u>8,612,836</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	-	224,605	2,930
Compensated absences payable	-	111,035	36,826
Estimated claims payable	-	-	3,611,376
<b>Total current liabilities</b>	<u>-</u>	<u>335,640</u>	<u>3,651,132</u>
Noncurrent liabilities:			
Compensated absences payable	-	317,507	105,305
Estimated claims payable	-	-	11,457,994
<b>Total noncurrent liabilities</b>	<u>-</u>	<u>317,507</u>	<u>11,563,299</u>
<b>Total liabilities</b>	<u>-</u>	<u>653,147</u>	<u>15,214,431</u>
<b>NET ASSETS</b>			
Invested in capital assets	843,338	6,771,001	52,561
Unrestricted (deficit)	<u>412,076</u>	<u>1,324,467</u>	<u>(6,654,156)</u>
<b>Total net assets (deficit)</b>	<u>\$ 1,255,414</u>	<u>\$ 8,095,468</u>	<u>\$ (6,601,595)</u>

<b>Employee Group Insurance</b>	<b>Total</b>
\$ 6,298,067	\$ 16,560,067
592	592
-	139,873
-	55,577
-	155,500
-	2,311
<u>6,298,659</u>	<u>16,913,920</u>
-	334,704
-	1,915,516
-	458,733
-	11,368,373
-	(6,075,722)
<u>-</u>	<u>7,666,900</u>
<u>-</u>	<u>8,001,604</u>
<u>6,298,659</u>	<u>24,915,524</u>
8,966	236,501
495	148,356
<u>1,992,300</u>	<u>5,603,676</u>
<u>2,001,761</u>	<u>5,988,533</u>
1,416	424,228
-	11,457,994
<u>1,416</u>	<u>11,882,222</u>
<u>2,003,177</u>	<u>17,870,755</u>
-	7,666,900
<u>4,295,482</u>	<u>(622,131)</u>
<u>\$ 4,295,482</u>	<u>\$ 7,044,769</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, 2003**

	<u>Computer Replacement</u>	<u>Vehicle Maintenance</u>	<u>Insurance</u>
<b>Operating Revenues:</b>			
Charges for services	\$ 696,253	\$ 8,995,581	\$ 8,390,446
Miscellaneous revenues	43	20,818	3,366
<b>Total operating revenues</b>	<u>696,296</u>	<u>9,016,399</u>	<u>8,393,812</u>
<b>Operating Expenses:</b>			
Personal services	-	2,324,467	539,183
Contracted services	-	105,483	518,250
Supplies and materials	23,650	2,576,068	37,714
Repairs and maintenance	-	2,684,024	14,376
Utilities	-	38,782	3,328
Other services and charges	-	107,707	1,759,075
Depreciation	217,187	1,243,643	12,513
Claims expense	-	-	6,681,173
<b>Total operating expenses</b>	<u>240,837</u>	<u>9,080,174</u>	<u>9,565,612</u>
<b>Operating income (loss)</b>	<u>455,459</u>	<u>(63,775)</u>	<u>(1,171,800)</u>
<b>Nonoperating Revenues (Expenses):</b>			
Interest revenues	6,488	41,862	202,141
Interest expense	(67,225)	-	-
Net (loss) on disposal of capital assets	(10,433)	(13,432)	(1,896)
Miscellaneous revenues	-	23,503	-
<b>Total nonoperating revenues (expenses)</b>	<u>(71,170)</u>	<u>51,933</u>	<u>200,245</u>
<b>Income (loss) before contributions</b>	384,289	(11,842)	(971,555)
Capital contributions	-	3,000	-
<b>Change in net assets</b>	<u>384,289</u>	<u>(8,842)</u>	<u>(971,555)</u>
<b>Total net assets - beginning</b>	<u>871,125</u>	<u>8,104,310</u>	<u>(5,630,040)</u>
<b>Total net assets - ending</b>	<u>\$ 1,255,414</u>	<u>\$ 8,095,468</u>	<u>\$ (6,601,595)</u>

<b>Employee Group Insurance</b>	<b>Total</b>
\$ 18,252,785	\$ 36,335,065
-	24,227
<u>18,252,785</u>	<u>36,359,292</u>
27,387	2,891,037
1,869,601	2,493,334
2,962	2,640,394
-	2,698,400
-	42,110
8,619	1,875,401
-	1,473,343
<u>13,941,591</u>	<u>20,622,764</u>
<u>15,850,160</u>	<u>34,736,783</u>
<u>2,402,625</u>	<u>1,622,509</u>
138,911	389,402
-	(67,225)
-	(25,761)
-	23,503
<u>138,911</u>	<u>319,919</u>
2,541,536	1,942,428
-	3,000
<u>2,541,536</u>	<u>1,945,428</u>
<u>1,753,946</u>	<u>5,099,341</u>
<u>\$ 4,295,482</u>	<u>\$ 7,044,769</u>

**COUNTY OF VOLUSIA, FLORIDA**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**For the Year Ended September 30, 2003**

	<u>Computer Replacement</u>	<u>Vehicle Maintenance</u>	<u>Insurance</u>
<b>Cash Flows from Operating Activities</b>			
Receipts from customers and users	\$ 696,253	\$ 9,003,529	\$ 8,390,446
Payments to suppliers	(26,768)	(5,683,460)	(6,239,099)
Payments to employees	-	(2,304,346)	(534,306)
Other operating revenue	43	20,818	3,366
<b>Net cash provided (used) by operating activities</b>	<u>669,528</u>	<u>1,036,541</u>	<u>1,620,407</u>
<b>Cash Flows from Noncapital Financing Activities</b>			
Principal payment received on interfund loans	-	-	131,421
Interest payment received on interfund loans	-	-	34,153
<b>Net cash provided by noncapital financing activities</b>	<u>-</u>	<u>-</u>	<u>165,574</u>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Acquisition and construction of capital assets	-	(1,322,827)	(6,595)
Principal paid on capital debt	(901,877)	-	-
Interest paid on capital debt	(67,225)	-	-
Proceeds from insurance	-	23,250	-
Proceeds from sale of capital assets	59	135,793	5
<b>Net cash (used) by capital and related financing activities</b>	<u>(969,043)</u>	<u>(1,163,784)</u>	<u>(6,590)</u>
<b>Cash Flows from Investing Activities</b>			
Interest revenues	6,488	41,862	167,988
<b>Net cash provided by investing activities</b>	<u>6,488</u>	<u>41,862</u>	<u>167,988</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	(293,027)	(85,381)	1,947,379
Cash and cash equivalents at beginning of year	<u>705,103</u>	<u>1,851,918</u>	<u>6,136,008</u>
<b>Cash and cash equivalents at end of year</b>	<u><u>\$ 412,076</u></u>	<u><u>\$ 1,766,537</u></u>	<u><u>\$ 8,083,387</u></u>



Employee Group Insurance	Total
\$ 18,252,220	\$ 36,342,448
(15,786,286)	(27,735,613)
(43,687)	(2,882,339)
-	24,227
<u>2,422,247</u>	<u>5,748,723</u>
-	131,421
<u>-</u>	<u>34,153</u>
-	165,574
-	(1,329,422)
-	(901,877)
-	(67,225)
-	23,250
<u>-</u>	<u>135,857</u>
<u>-</u>	<u>(2,139,417)</u>
138,911	355,249
<u>138,911</u>	<u>355,249</u>
2,561,158	4,130,129
<u>3,736,909</u>	<u>12,429,938</u>
<u>\$ 6,298,067</u>	<u>\$ 16,560,067</u>

**COUNTY OF VOLUSIA, FLORIDA**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**For the Year Ended September 30, 2003**

	<u>Computer Replacement</u>	<u>Vehicle Maintenance</u>	<u>Insurance</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>			
Operating income (loss)	<u>\$ 455,459</u>	<u>\$ (63,775)</u>	<u>\$ (1,171,800)</u>
Depreciation	217,187	1,243,643	12,513
Change in assets and liabilities:			
(Increase) in accounts receivable	-	-	-
Decrease in due from other governments	-	7,948	-
(Increase) in inventories	-	(19,297)	-
Decrease in prepaid expenses	-	-	285
(Decrease) in accounts payable	(3,118)	(152,099)	(154,132)
(Decrease) in due to other governments	-	-	(45,819)
Increase in estimated claims payable	-	-	2,974,483
Increase (decrease) in compensated absences payable	-	20,121	4,877
<b>Total adjustments</b>	<u>214,069</u>	<u>1,100,316</u>	<u>2,792,207</u>
<b>Net cash provided (used) by operating activities</b>	<u><u>\$ 669,528</u></u>	<u><u>\$ 1,036,541</u></u>	<u><u>\$ 1,620,407</u></u>
 <b>Noncash Investing, Capital, and Financing Activities:</b>			
Contributions of capital assets from government	\$ -	\$ 3,000	\$ -
Borrowing under capital lease	901,877	-	-

Employee Group Insurance	Total
\$ 2,402,625	\$ 1,622,509
-	1,473,343
(565)	(565)
-	7,948
-	(19,297)
-	285
(10,376)	(319,725)
-	(45,819)
33,860	3,008,343
(3,297)	21,701
19,622	4,126,214
<u>\$ 2,422,247</u>	<u>\$ 5,748,723</u>

\$	-	\$	3,000
	-		901,877



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## **AGENCY FUNDS**

Agency Funds are used to report resources held by the County in a purely custodial capacity. Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

### **Inmate Trust**

The Inmate Trust Fund accounts for funds held by the County on behalf of prison inmates.

### **General Trust**

The General Trust Fund accounts for various funds held by the County acting in an agency capacity, for individuals, private organizations, or other governmental units.

### **Impact Fee – Other Governments**

The Impact Fee – Other Governments Fund accounts for the collection and distribution of a school impact fee on behalf of the Volusia County School Board.

### **Meadowlea Utility**

The Meadowlea Utility Fund accounts for the fiscal activities of water and sewer plants and distribution systems located in the Meadowlea area of the County. The County has been declared the temporary receiver of this utility by the court, which will make a decision as to a permanent owner of the utility at a later date.

### **Stone Island Utility**

The Stone Island Utility Fund accounts for the fiscal activities of water and sewer plants and distribution systems located in the Stone Island area of the County. The County has been declared the temporary receiver of this utility by the court, which will make a decision as to a permanent owner of the utility at a later date.

### **State of Florida Agency Funds**

The State of Florida Agency Funds accounts for the collection and distribution of various fees on behalf of the State of Florida.

### **Sheriff's Civil, Cash Bond and Fine**

The Sheriff's Civil, Cash Bond and Fine Fund accounts for funds collected from fees charged for processing enforceable and nonenforceable writs and subpoenas, for bail bonds paid to the County, and to pay fines to the Clerk of the Circuit Court from these funds by order of the Circuit or County Courts.

### **Tax Collector's Transfer**

The Tax Collector's Transfer Fund accounts for the collection and distribution of ad valorem taxes and occupational licenses on behalf of other governmental units and taxing authorities.

**COUNTY OF VOLUSIA, FLORIDA**  
**Schedule of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended September 30, 2003**

	Balance September 30, 2002	Additions	Deductions	Balance September 30, 2003
<b>Inmate Trust</b>				
Assets:				
Equity in pooled cash and investments	\$ 92,080	\$ 2,198,169	\$ 2,172,726	\$ 117,523
Accounts receivable	-	432	-	432
<b>Total assets</b>	<u>92,080</u>	<u>2,198,601</u>	<u>2,172,726</u>	<u>117,955</u>
Liabilities:				
Deposits	<u>92,080</u>	<u>2,198,601</u>	<u>2,172,726</u>	<u>117,955</u>
<b>General Trust</b>				
Assets:				
Equity in pooled cash and investments	762,866	750,460	597,447	915,879
Special assessment receivable	724,344	-	375,600	348,744
Special assessment interest receivable	-	28,171	3,758	24,413
<b>Total assets</b>	<u>1,487,210</u>	<u>778,631</u>	<u>976,805</u>	<u>1,289,036</u>
Liabilities:				
Due to other governments	724,345	20,613	367,304	377,654
Deposits	762,865	750,460	601,943	911,382
<b>Total liabilities</b>	<u>1,487,210</u>	<u>771,073</u>	<u>969,247</u>	<u>1,289,036</u>
<b>Impact Fees - Other Governments</b>				
Assets:				
Equity in pooled cash and investments	839,749	5,873,791	6,279,004	434,536
Accounts receivable	-	1,937	-	1,937
<b>Total assets</b>	<u>839,749</u>	<u>5,875,728</u>	<u>6,279,004</u>	<u>436,473</u>
Liabilities:				
Due to other governments	<u>839,749</u>	<u>5,875,728</u>	<u>6,279,004</u>	<u>436,473</u>
<b>Meadowlea Utility</b>				
Assets:				
Equity in pooled cash and investments	320,983	136,963	-	457,946
Liabilities:				
Deposits	<u>320,983</u>	<u>136,963</u>	<u>-</u>	<u>457,946</u>
<b>Stone Island Utility</b>				
Assets:				
Equity in pooled cash and investments	461,837	176,949	-	638,786
Liabilities:				
Deposits	<u>461,837</u>	<u>176,949</u>	<u>-</u>	<u>638,786</u>

**COUNTY OF VOLUSIA, FLORIDA**  
**Schedule of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended September 30, 2003**

	Balance September 30, 2002	Additions	Deductions	Balance September 30, 2003
<b>State of Florida Agency Funds</b>				
Assets:				
Equity in pooled cash and investments	934,028	33,787,537	33,786,636	934,929
Liabilities:				
Due to other governments	934,028	33,787,537	33,786,636	934,929
<b>Sheriff's Civil, Cash Bond and Fine</b>				
Assets:				
Equity in pooled cash and investments	1,188,458	4,323,154	4,395,356	1,116,256
Liabilities:				
Accounts payable	578	2,200,569	2,201,147	-
Deposits	1,187,880	2,122,585	2,194,209	1,116,256
<b>Total liabilities</b>	<b>1,188,458</b>	<b>4,323,154</b>	<b>4,395,356</b>	<b>1,116,256</b>
<b>Tax Collector's Transfer</b>				
Assets:				
Equity in pooled cash and investments	5,195,763	925,882,292	925,835,952	5,242,103
Accounts receivable	-	11,462	-	11,462
<b>Total assets</b>	<b>5,195,763</b>	<b>925,893,754</b>	<b>925,835,952</b>	<b>5,253,565</b>
Liabilities:				
Accounts payable	7,310	462,946,877	462,951,154	3,033
Due to other governments	5,188,453	462,946,877	462,884,798	5,250,532
<b>Total liabilities</b>	<b>5,195,763</b>	<b>925,893,754</b>	<b>925,835,952</b>	<b>5,253,565</b>
<b>Totals - All Agency Funds</b>				
Assets:				
Equity in pooled cash and investments	\$ 9,795,764	\$ 973,129,315	\$ 973,067,121	\$ 9,857,958
Accounts receivable	-	13,831	-	13,831
Special assessment receivable	724,344	-	375,600	348,744
Special assessment interest receivable	-	28,171	3,758	24,413
<b>Total assets</b>	<b>\$ 10,520,108</b>	<b>\$ 973,171,317</b>	<b>\$ 973,446,479</b>	<b>\$ 10,244,946</b>
Liabilities:				
Accounts payable	\$ 7,888	\$ 465,147,446	\$ 465,152,301	\$ 3,033
Due to other governments	7,686,575	502,630,755	503,317,742	6,999,588
Deposits	2,825,645	5,385,558	4,968,878	3,242,325
<b>Total liabilities</b>	<b>\$ 10,520,108</b>	<b>\$ 973,163,759</b>	<b>\$ 973,438,921</b>	<b>\$ 10,244,946</b>





**Volusia County**

**A great place to  
live, work, and play.**