

## **REQUIRED SUPPLEMENTARY INFORMATION**

**COUNTY OF VOLUSIA, FLORIDA  
REQUIRED SUPPLEMENTARY INFORMATION  
VOLUNTEER FIREFIGHTERS PENSION PLAN  
SEPTEMBER 30, 2005**

<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)
10/1/96	\$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
10/1/04	\$4,008,215	\$3,608,488	(\$399,727)	111%	N/A	N/A
10/1/05	\$4,424,040	\$4,039,663	(\$384,377)	110%	N/A	N/A

<b>SCHEDULE OF EMPLOYER CONTRIBUTIONS</b>		
Year Ended September 30	Annual Required Contribution	Percentage Contributed
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%
2004	\$58,758	174%
2005	\$58,758	174%

Valuation date	10/01/05
Actuarial cost method	Frozen Entry Age
Amortization method	Level Dollar Closed
Remaining amortization period	17 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.

### **Manatee Conservation**

The Manatee Conservation Fund accounts for the fiscal activity relating to the protection of manatees in the County's waterways.

### **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.

**State Housing Incentive Program (S.H.I.P)**

The State Housing Incentive Program Fund accounts for the fiscal activity relating to a program for the development and rehabilitation of affordable housing.

**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 (Series 1992 and 2004), Sales Tax Improvement Revenue and Refunding Bonds, Subordinate Lien Sales Tax Revenue Bonds, Tourist Development Tax Refunding Revenue 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 used to acquire or construct 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.

### **Trails**

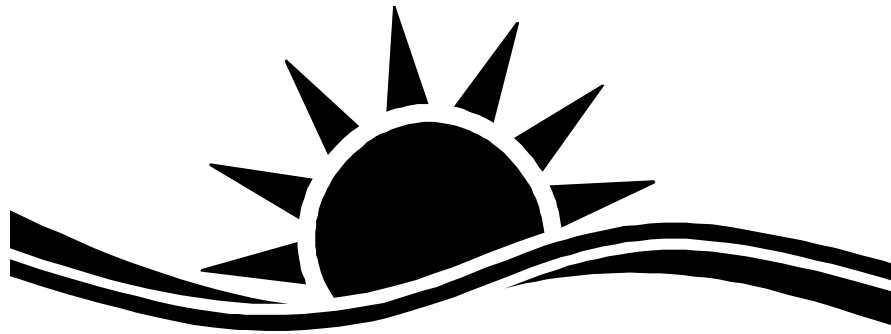
The Trails Capital Projects Fund accounts for the financial resources to be used to construct county wide trail projects.

### **Information Technology**

The Information Technology Capital Projects Fund accounts for the financial resources to be used to acquire, install, upgrade, and equip improvements for the County's Information Technology related resources.

### **Other**

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



**Volusia County**  
**FLORIDA**

**COUNTY OF VOLUSIA, FLORIDA**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Special Revenue Funds**  
**September 30, 2005**

	<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	\$ 15,754,420	\$ 7,243,824	\$ 1,664,757	\$ -
Receivables:				
Accounts - net	10,846	-	-	323,991
Taxes	-	61,520	18,243	-
Notes	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	5,404,355	-	62,539	-
Advances to other funds	-	-	-	-
Inventories	1,039,751	-	138,331	-
Deposits	-	-	-	-
<b>Total assets</b>	<u><u>\$ 22,209,372</u></u>	<u><u>\$ 7,305,344</u></u>	<u><u>\$ 1,883,870</u></u>	<u><u>\$ 323,991</u></u>
<b>LIABILITIES</b>				
Accounts payable	\$ 1,367,207	\$ 284,020	\$ 97,156	\$ -
Contracts payable	581,610	10,609	-	-
Due to other funds	-	-	-	323,991
Due to component units	406	-	-	-
Due to other governments	33,372	1,410	-	-
Deposits	-	-	1,320	-
Advances from other funds	-	-	-	-
Deferred revenue	-	61,520	18,243	-
<b>Total liabilities</b>	<u><u>1,982,595</u></u>	<u><u>357,559</u></u>	<u><u>116,719</u></u>	<u><u>323,991</u></u>
<b>FUND BALANCES</b>				
Reserved for:				
Encumbrances	4,465,606	386,802	120,494	-
Inventories	1,039,751	-	138,331	-
Advances	-	-	-	-
Long-term notes receivable	-	-	-	-
Unreserved:				
Designated - emergency reserve	-	847,250	238,124	-
Undesignated (deficit)	14,721,420	5,713,733	1,270,202	-
<b>Total fund balances</b>	<u><u>20,226,777</u></u>	<u><u>6,947,785</u></u>	<u><u>1,767,151</u></u>	<u><u>-</u></u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 22,209,372</u></u>	<u><u>\$ 7,305,344</u></u>	<u><u>\$ 1,883,870</u></u>	<u><u>\$ 323,991</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>
\$ -	\$ 3,191,911	\$ 5,049,314	\$ 2,372,124	\$ 28,157	\$ 2,330,069
-	37,326	-	7,642	67	59,262
-	323,991	6,894	-	-	-
-	-	-	-	-	-
-	-	207,427	-	-	323,991
3,086,819	-	-	149,942	-	-
-	-	1,996,748	-	-	-
-	-	-	-	-	-
-	141,753	-	-	-	3,761
<u>\$ 3,086,819</u>	<u>\$ 3,694,981</u>	<u>\$ 7,260,383</u>	<u>\$ 2,529,708</u>	<u>\$ 28,224</u>	<u>\$ 2,717,083</u>
\$ -	\$ 219,111	\$ 15,119	\$ 115,484	\$ 13,966	\$ 177,111
-	-	-	-	-	-
3,086,819	-	-	-	-	-
-	-	-	-	-	4,573
-	-	95,306	-	-	8,015
-	-	-	-	-	-
-	-	-	-	-	-
-	6,050	6,894	-	-	250,985
<u>3,086,819</u>	<u>225,161</u>	<u>117,319</u>	<u>115,484</u>	<u>13,966</u>	<u>440,684</u>
-	-	226,278	211,501	-	8,329
-	-	-	-	-	-
-	-	1,996,748	-	-	-
-	-	-	-	-	-
-	-	161,607	-	-	-
-	3,469,820	4,758,431	2,202,723	14,258	2,268,070
-	3,469,820	7,143,064	2,414,224	14,258	2,276,399
<u>\$ 3,086,819</u>	<u>\$ 3,694,981</u>	<u>\$ 7,260,383</u>	<u>\$ 2,529,708</u>	<u>\$ 28,224</u>	<u>\$ 2,717,083</u>

**COUNTY OF VOLUSIA, FLORIDA**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Special Revenue Funds**  
**September 30, 2005**

	<b>Manatee Conservation</b>	<b>Road Impact Fees</b>	<b>Park Impact Fees</b>	<b>Fire Services</b>
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 12,523	\$ 15,906,478	\$ 2,853,539	\$ 6,230,089
Receivables:				
Accounts - net	-	21,188	444	-
Taxes	-	-	-	-
Notes	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	215,155
Advances to other funds	-	-	-	-
Inventories	-	-	-	-
Deposits	-	-	-	-
<b>Total assets</b>	<u>\$ 12,523</u>	<u>\$ 15,927,666</u>	<u>\$ 2,853,983</u>	<u>\$ 6,445,244</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ 406,055	\$ 239	\$ 183,487
Contracts payable	-	100,852	-	-
Due to other funds	-	-	-	207,427
Due to component units	-	180	-	265
Due to other governments	-	228	-	112,999
Deposits	-	3,500	-	-
Advances from other funds	-	-	-	1,996,748
Deferred revenue	12,500	-	-	-
<b>Total liabilities</b>	<u>12,500</u>	<u>510,815</u>	<u>239</u>	<u>2,500,926</u>
<b>FUND BALANCES</b>				
Reserved for:				
Encumbrances	-	939,167	130,956	269,036
Inventories	-	-	-	-
Advances	-	-	-	-
Long-term notes receivable	-	-	-	-
Unreserved:				
Designated - emergency reserve	-	-	-	845,793
Undesignated (deficit)	23	14,477,684	2,722,788	2,829,489
<b>Total fund balances</b>	<u>23</u>	<u>15,416,851</u>	<u>2,853,744</u>	<u>3,944,318</u>
<b>Total liabilities and fund balances</b>	<u>\$ 12,523</u>	<u>\$ 15,927,666</u>	<u>\$ 2,853,983</u>	<u>\$ 6,445,244</u>

<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>	<b>Volusia Forever</b>
\$ 606,867	\$ 3,586	\$ 107,025	\$ 1,110,420	\$ 10,428,616	\$ 4,789,888
560	-	-	-	-	-
-	7	-	-	16,017	16,016
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,641
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 607,427</u>	<u>\$ 3,593</u>	<u>\$ 107,025</u>	<u>\$ 1,110,420</u>	<u>\$ 10,444,633</u>	<u>\$ 4,807,545</u>
\$ -	\$ 18	\$ -	\$ 47,069	\$ 100,347	\$ 13,712
-	-	-	-	127,476	1,181
-	-	-	-	-	-
-	-	-	3	-	-
-	-	-	455	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	7	-	-	16,017	16,016
<u>-</u>	<u>25</u>	<u>-</u>	<u>47,527</u>	<u>243,840</u>	<u>30,909</u>
420	-	-	354,421	7,406,952	74,273
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
607,007	3,568	107,025	708,472	2,793,841	4,702,363
607,427	3,568	107,025	1,062,893	10,200,793	4,776,636
<u>\$ 607,427</u>	<u>\$ 3,593</u>	<u>\$ 107,025</u>	<u>\$ 1,110,420</u>	<u>\$ 10,444,633</u>	<u>\$ 4,807,545</u>

**COUNTY OF VOLUSIA, FLORIDA**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Special Revenue Funds**  
**September 30, 2005**

	<b>Law/Beach Enforcement Trust</b>	<b>Federal Forfeiture Sharing</b>	<b>State Housing Incentive Program (S.H.I.P.)</b>	<b>Library Endowment</b>
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 105,699	\$ 87,059	\$ 7,832,042	\$ 387,212
Receivables:				
Accounts - net	-	-	-	-
Taxes	-	-	-	-
Notes	-	-	1,468,200	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Advances to other funds	-	-	-	-
Inventories	-	-	-	-
Deposits	-	-	-	-
<b>Total assets</b>	<u>\$ 105,699</u>	<u>\$ 87,059</u>	<u>\$ 9,300,242</u>	<u>\$ 387,212</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 258	\$ 1,637	\$ 81,525	\$ -
Contracts payable	-	-	-	-
Due to other funds	-	-	-	-
Due to component units	519	-	422	-
Due to other governments	-	-	24	-
Deposits	525	-	-	-
Advances from other funds	-	-	-	-
Deferred revenue	49,359	-	7,750,071	-
<b>Total liabilities</b>	<u>50,661</u>	<u>1,637</u>	<u>7,832,042</u>	<u>-</u>
<b>FUND BALANCES</b>				
Reserved for:				
Encumbrances	-	-	552,061	-
Inventories	-	-	-	-
Advances	-	-	-	-
Long-term notes receivable	-	-	1,468,200	-
Unreserved:				
Designated - emergency reserve	-	-	-	-
Undesignated (deficit)	55,038	85,422	(552,061)	387,212
<b>Total fund balances</b>	<u>55,038</u>	<u>85,422</u>	<u>1,468,200</u>	<u>387,212</u>
<b>Total liabilities and fund balances</b>	<u>\$ 105,699</u>	<u>\$ 87,059</u>	<u>\$ 9,300,242</u>	<u>\$ 387,212</u>

<b>Corrections - Welfare Trust</b>	<b>Total Nonmajor Special Revenue Funds</b>
\$ 746,659	\$ 88,842,278
-	461,326
-	442,688
-	1,468,200
-	531,418
-	8,920,451
-	1,996,748
-	1,178,082
-	145,514
<u>\$ 746,659</u>	<u>\$ 103,986,705</u>
 \$ 66,554	 \$ 3,190,075
-	821,728
-	3,618,237
-	6,368
-	251,809
-	5,345
-	1,996,748
-	8,187,662
<u>66,554</u>	<u>18,077,972</u>
 -	 15,146,296
-	1,178,082
-	1,996,748
-	1,468,200
-	2,092,774
<u>680,105</u>	<u>64,026,633</u>
<u>680,105</u>	<u>85,908,733</u>
<u>\$ 746,659</u>	<u>\$ 103,986,705</u>

**COUNTY OF VOLUSIA, FLORIDA**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Debt Service Funds**  
**September 30, 2005**

	Gas Tax Revenue Bonds, Series 1992	Gas Tax Revenue Bonds, Series 2004	Subordinate Lien Sales Tax Revenue Bonds	Tourist Development Tax Refunding Revenue Bonds
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 96,974	\$ 3,386,693	\$ 6,678,121	\$ 2,531,438
<b>Total assets</b>	<u>\$ 96,974</u>	<u>\$ 3,386,693</u>	<u>\$ 6,678,121</u>	<u>\$ 2,531,438</u>
<b>LIABILITIES</b>				
Bonds payable - current	\$ -	\$ 2,080,000	\$ 4,685,000	\$ -
Accrued interest payable	-	1,306,693	1,993,121	-
<b>Total liabilities</b>	<u>-</u>	<u>3,386,693</u>	<u>6,678,121</u>	<u>-</u>
<b>FUND BALANCES</b>				
Reserved for:				
Debt service - principal	95,000	-	-	1,595,834
Debt service - interest	1,974	-	-	935,604
<b>Total fund balances</b>	<u>96,974</u>	<u>-</u>	<u>-</u>	<u>2,531,438</u>
<b>Total liabilities and fund balances</b>	<u>\$ 96,974</u>	<u>\$ 3,386,693</u>	<u>\$ 6,678,121</u>	<u>\$ 2,531,438</u>

<b>Lease Purchase Agreements</b>	<b>Total Nonmajor Debt Service Funds</b>
\$ 75,554	\$ 12,768,780
<u>\$ 75,554</u>	<u>\$ 12,768,780</u>
\$ -	\$ 6,765,000
-	3,299,814
<u>-</u>	<u>10,064,814</u>
66,592	1,757,426
8,962	946,540
<u>75,554</u>	<u>2,703,966</u>
<u>\$ 75,554</u>	<u>\$ 12,768,780</u>

**COUNTY OF VOLUSIA, FLORIDA**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Capital Projects Funds**  
**September 30, 2005**

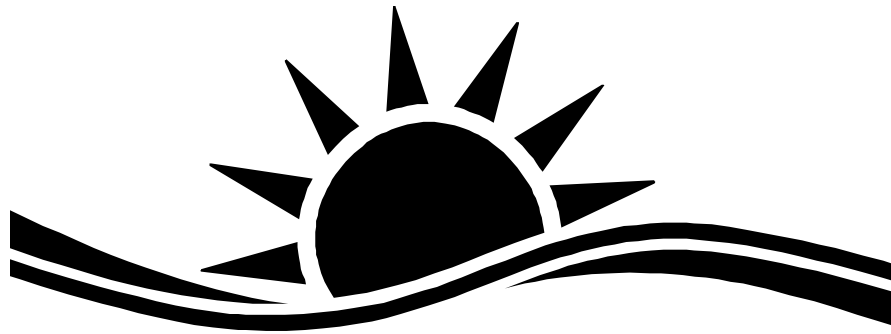
	<b>Volusia County Courthouse Construction</b>	<b>Beach</b>	<b>Parks</b>
<b>ASSETS</b>			
Equity in pooled cash and investments	\$ 3,662,755	\$ 3,136,153	\$ 1,822,544
<b>Total assets</b>	<u><u>\$ 3,662,755</u></u>	<u><u>\$ 3,136,153</u></u>	<u><u>\$ 1,822,544</u></u>
<b>LIABILITIES</b>			
Liabilities:			
Accounts payable	\$ 568,643	\$ 5,200	\$ -
Contracts payable	232,488	-	65,452
<b>Total liabilities</b>	<u>801,131</u>	<u>5,200</u>	<u>65,452</u>
<b>FUND BALANCES</b>			
Reserved for encumbrances	1,447,693	80,613	1,418,550
Unreserved:			
Designated for capital projects	1,413,931	3,050,340	338,542
<b>Total fund balances</b>	<u>2,861,624</u>	<u>3,130,953</u>	<u>1,757,092</u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 3,662,755</u></u>	<u><u>\$ 3,136,153</u></u>	<u><u>\$ 1,822,544</u></u>



<b>Trails</b>	<b>Information Technology</b>	<b>Other</b>	<b>Total Nonmajor Capital Projects Funds</b>
\$ 3,380,431	\$ 4,634,500	\$ 2,311,121	\$ 18,947,504
<u>\$ 3,380,431</u>	<u>\$ 4,634,500</u>	<u>\$ 2,311,121</u>	<u>\$ 18,947,504</u>
\$ -	\$ -	\$ 468,874	\$ 1,042,717
-	-	-	297,940
<u>-</u>	<u>-</u>	<u>468,874</u>	<u>1,340,657</u>
1,003,796	2,550,000	-	6,500,652
<u>2,376,635</u>	<u>2,084,500</u>	<u>1,842,247</u>	<u>11,106,195</u>
<u>3,380,431</u>	<u>4,634,500</u>	<u>1,842,247</u>	<u>17,606,847</u>
<u>\$ 3,380,431</u>	<u>\$ 4,634,500</u>	<u>\$ 2,311,121</u>	<u>\$ 18,947,504</u>

**COUNTY OF VOLUSIA, FLORIDA**  
**Combining Balance Sheet**  
**All Nonmajor Governmental Funds**  
**September 30, 2005**

	<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>ASSETS</b>				
Equity in pooled cash and investments	\$ 88,842,278	\$ 12,768,780	\$ 18,947,504	\$ 120,558,562
Receivables:				
Accounts - net	461,326	-	-	461,326
Taxes	442,688	-	-	442,688
Notes	1,468,200	-	-	1,468,200
Due from other funds	531,418	-	-	531,418
Due from other governments	8,920,451	-	-	8,920,451
Advances to other funds	1,996,748	-	-	1,996,748
Inventories	1,178,082	-	-	1,178,082
Deposits	145,514	-	-	145,514
<b>Total assets</b>	<b>\$ 103,986,705</b>	<b>\$ 12,768,780</b>	<b>\$ 18,947,504</b>	<b>\$ 135,702,989</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 3,190,075	\$ -	\$ 1,042,717	\$ 4,232,792
Contracts payable	821,728	-	297,940	1,119,668
Due to other funds	3,618,237	-	-	3,618,237
Due to component units	6,368	-	-	6,368
Due to other governments	251,809	-	-	251,809
Bonds payable - current	-	6,765,000	-	6,765,000
Accrued interest payable	-	3,299,814	-	3,299,814
Deposits	5,345	-	-	5,345
Advances from other funds	1,996,748	-	-	1,996,748
Deferred revenue	8,187,662	-	-	8,187,662
<b>Total liabilities</b>	<b>18,077,972</b>	<b>10,064,814</b>	<b>1,340,657</b>	<b>29,483,443</b>
Fund Balances:				
Reserved for:				
Encumbrances	15,146,296	-	6,500,652	21,646,948
Inventories	1,178,082	-	-	1,178,082
Advances	1,996,748	-	-	1,996,748
Debt service - principal	-	1,757,426	-	1,757,426
Debt service - interest	-	946,540	-	946,540
Long-term notes receivable	1,468,200	-	-	1,468,200
Unreserved:				
Designated - reported in:				
Special revenue funds	2,092,774	-	-	2,092,774
Capital projects funds	-	-	11,106,195	11,106,195
Undesignated - reported in:				
Special revenue funds	64,026,633	-	-	64,026,633
<b>Total fund balances</b>	<b>85,908,733</b>	<b>2,703,966</b>	<b>17,606,847</b>	<b>106,219,546</b>
<b>Total liabilities and fund balances</b>	<b>\$ 103,986,705</b>	<b>\$ 12,768,780</b>	<b>\$ 18,947,504</b>	<b>\$ 135,702,989</b>



**Volusia County**  
**FLORIDA**

**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, 2005**

	County Transportation Trust	Library	East Volusia Mosquito Control District	Resort Tax
<b>REVENUES</b>				
Taxes	\$ 16,077,269	\$ 14,428,839	\$ 3,996,542	\$ 7,442,327
Intergovernmental revenues	8,002,186	621,955	304,637	-
Charges for services	2,110,849	98,181	373,026	-
Fines and forfeitures	-	324,349	-	-
Interest revenues	306,614	249,110	64,062	42,241
Miscellaneous revenues	279,971	205,559	200,716	-
Special assessments levied/impact fees	-	-	-	-
<b>Total revenues</b>	<u>26,776,889</u>	<u>15,927,993</u>	<u>4,938,983</u>	<u>7,484,568</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	99,330
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	26,564,286	-	-	-
Economic environment	-	-	-	-
Human services	-	-	4,775,600	-
Culture/recreation	-	13,180,879	-	-
<b>Total expenditures</b>	<u>26,564,286</u>	<u>13,180,879</u>	<u>4,775,600</u>	<u>99,330</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>212,603</u>	<u>2,747,114</u>	<u>163,383</u>	<u>7,385,238</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	750,000	18,618	-	-
Transfers (out)	(142,717)	(1,453,735)	(51,651)	(7,385,238)
Issuance of notes/bonds payable	-	-	-	-
<b>Total other financing sources and (uses)</b>	<u>607,283</u>	<u>(1,435,117)</u>	<u>(51,651)</u>	<u>(7,385,238)</u>
<b>Net change in fund balances</b>	819,886	1,311,997	111,732	-
<b>Fund balances - beginning</b>	<u>19,406,891</u>	<u>5,635,788</u>	<u>1,655,419</u>	<u>-</u>
<b>Fund balances - ending</b>	<u><u>\$ 20,226,777</u></u>	<u><u>\$ 6,947,785</u></u>	<u><u>\$ 1,767,151</u></u>	<u><u>\$ -</u></u>

Sales Tax Trust	Convention Development Tax	Ponce Inlet Port Authority	E-911 Emergency Telephone System	Special Lighting Districts	Ocean Center
\$ -	\$ 7,264,188	\$ 1,511,310	\$ -	\$ -	\$ -
19,603,709	-	89	738,106	-	-
-	-	-	1,150,657	183,057	1,345,159
-	-	-	-	-	-
-	74,584	324,788	55,355	-	13,009
-	229,950	50	-	-	372,131
-	-	-	-	-	-
<u>19,603,709</u>	<u>7,568,722</u>	<u>1,836,237</u>	<u>1,944,118</u>	<u>183,057</u>	<u>1,730,299</u>
-	-	-	-	-	-
-	-	-	1,788,200	-	-
-	-	-	-	-	-
-	-	3,830,863	-	184,225	-
-	8,010,498	-	-	-	-
-	-	-	-	-	-
-	-	216,470	-	-	4,401,338
<u>-</u>	<u>8,010,498</u>	<u>4,047,333</u>	<u>1,788,200</u>	<u>184,225</u>	<u>4,401,338</u>
<u>19,603,709</u>	<u>(441,776)</u>	<u>(2,211,096)</u>	<u>155,918</u>	<u>(1,168)</u>	<u>(2,671,039)</u>
-	-	-	-	-	2,529,580
(19,603,709)	-	(2,533,509)	(461,687)	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(19,603,709)</u>	<u>-</u>	<u>(2,533,509)</u>	<u>(461,687)</u>	<u>-</u>	<u>2,529,580</u>
-	(441,776)	(4,744,605)	(305,769)	(1,168)	(141,459)
-	3,911,596	11,887,669	2,719,993	15,426	2,417,858
<u>\$ -</u>	<u>\$ 3,469,820</u>	<u>\$ 7,143,064</u>	<u>\$ 2,414,224</u>	<u>\$ 14,258</u>	<u>\$ 2,276,399</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, 2005**

	<b>Court Improvement</b>	<b>Manatee Conservation</b>	<b>Road Impact Fees</b>	<b>Park Impact Fees</b>
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	774	-
Fines and forfeitures	-	-	-	-
Interest revenues	133	23	339,632	57,760
Miscellaneous revenues	-	-	46,607	-
Special assessments levied/impact fees	-	-	13,012,474	677,038
<b>Total revenues</b>	<b>133</b>	<b>23</b>	<b>13,399,487</b>	<b>734,798</b>
<b>EXPENDITURES</b>				
Current:				
General government	21,402	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	7,357,707	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture/recreation	-	-	-	140,743
<b>Total expenditures</b>	<b>21,402</b>	<b>-</b>	<b>7,357,707</b>	<b>140,743</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(21,269)</b>	<b>23</b>	<b>6,041,780</b>	<b>594,055</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers (out)	-	-	(4,434,041)	(137,264)
Issuance of notes/bonds payable	-	-	-	-
<b>Total other financing sources and (uses)</b>	<b>-</b>	<b>-</b>	<b>(4,434,041)</b>	<b>(137,264)</b>
<b>Net change in fund balances</b>	<b>(21,269)</b>	<b>23</b>	<b>1,607,739</b>	<b>456,791</b>
<b>Fund balances - beginning</b>	<b>21,269</b>	<b>-</b>	<b>13,809,112</b>	<b>2,396,953</b>
<b>Fund balances - ending</b>	<b>\$ -</b>	<b>\$ 23</b>	<b>\$ 15,416,851</b>	<b>\$ 2,853,744</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>
\$ 18,964,729	\$ -	\$ 14,029	\$ -	\$ -	\$ 4,775,325
32,926	-	-	-	41,920	305
856,174	-	-	-	1,752,676	-
-	-	-	-	-	-
236,161	18,028	168	2,267	44,574	236,588
39,704	-	-	-	-	-
-	476,207	-	-	-	-
<u>20,129,694</u>	<u>494,235</u>	<u>14,197</u>	<u>2,267</u>	<u>1,839,170</u>	<u>5,012,218</u>
-	-	-	-	-	-
18,825,190	15,180	-	-	-	-
-	-	-	-	-	-
-	-	12,487	-	2,175,411	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,093,226
<u>18,825,190</u>	<u>15,180</u>	<u>12,487</u>	<u>-</u>	<u>2,175,411</u>	<u>1,093,226</u>
<u>1,304,504</u>	<u>479,055</u>	<u>1,710</u>	<u>2,267</u>	<u>(336,241)</u>	<u>3,918,992</u>
828,070	-	-	-	-	-
(1,571,731)	(342,820)	-	-	-	(1,000,000)
<u>1,050,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>306,339</u>	<u>(342,820)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,000,000)</u>
1,610,843	136,235	1,710	2,267	(336,241)	2,918,992
<u>2,333,475</u>	<u>471,192</u>	<u>1,858</u>	<u>104,758</u>	<u>1,399,134</u>	<u>7,281,801</u>
<u>\$ 3,944,318</u>	<u>\$ 607,427</u>	<u>\$ 3,568</u>	<u>\$ 107,025</u>	<u>\$ 1,062,893</u>	<u>\$ 10,200,793</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, 2005**

	<b>Volusia Forever</b>	<b>Law/Beach Enforcement Trust</b>	<b>Federal Forfeiture Sharing</b>	<b>State Housing Incentive Program (S.H.I.P.)</b>
<b>REVENUES</b>				
Taxes	\$ 4,775,390	\$ -	\$ -	\$ -
Intergovernmental revenues	306	-	-	1,743,837
Charges for services	-	-	-	1,763,460
Fines and forfeitures	-	-	-	-
Interest revenues	97,458	3,847	3,805	113,686
Miscellaneous revenues	20,458	101,267	129,933	-
Special assessments levied/impact fees	-	-	-	-
<b>Total revenues</b>	<u>4,893,612</u>	<u>105,114</u>	<u>133,738</u>	<u>3,620,983</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	153,371	203,633	-
Physical environment	1,275,361	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	3,034,376
Human services	-	-	-	303,904
Culture/recreation	-	-	-	-
<b>Total expenditures</b>	<u>1,275,361</u>	<u>153,371</u>	<u>203,633</u>	<u>3,338,280</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>3,618,251</u>	<u>(48,257)</u>	<u>(69,895)</u>	<u>282,703</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers (out)	(849,538)	(46,981)	-	-
Issuance of notes/bonds payable	-	-	-	-
<b>Total other financing sources and (uses)</b>	<u>(849,538)</u>	<u>(46,981)</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	2,768,713	(95,238)	(69,895)	282,703
<b>Fund balances - beginning</b>	<u>2,007,923</u>	<u>150,276</u>	<u>155,317</u>	<u>1,185,497</u>
<b>Fund balances - ending</b>	<u>\$ 4,776,636</u>	<u>\$ 55,038</u>	<u>\$ 85,422</u>	<u>\$ 1,468,200</u>



<b>Library Endowment</b>	<b>Corrections - Welfare Trust</b>	<b>Total Nonmajor Special Revenue Funds</b>
\$ -	\$ -	\$ 79,249,948
-	-	31,089,976
-	-	9,634,013
-	-	324,349
10,083	11,612	2,305,588
10,000	474,967	2,111,313
-	-	14,165,719
<u>20,083</u>	<u>486,579</u>	<u>138,880,906</u>
-	-	120,732
-	186,272	21,171,846
-	-	1,275,361
-	-	40,124,979
-	-	11,044,874
-	-	5,079,504
-	-	19,032,656
<u>-</u>	<u>186,272</u>	<u>97,849,952</u>
<u>20,083</u>	<u>300,307</u>	<u>41,030,954</u>
-	-	4,126,268
(18,618)	-	(40,033,239)
<u>-</u>	<u>-</u>	<u>1,050,000</u>
<u>(18,618)</u>	<u>-</u>	<u>(34,856,971)</u>
1,465	300,307	6,173,983
<u>385,747</u>	<u>379,798</u>	<u>79,734,750</u>
<u>\$ 387,212</u>	<u>\$ 680,105</u>	<u>\$ 85,908,733</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, 2005**

	<b>Gas Tax Revenue Bonds, Series 1992</b>	<b>Gas Tax Revenue Bonds, Series 2004</b>	<b>Sales Tax Improvement Revenue and Refunding Bonds</b>	<b>Subordinate Lien Sales Tax Revenue Bonds</b>
<b>REVENUES</b>				
Interest revenues	\$ 4,052	\$ 34,303	\$ 1,407	\$ 72,189
Miscellaneous revenues	-	-	-	-
<b>Total revenues</b>	<u>4,052</u>	<u>34,303</u>	<u>1,407</u>	<u>72,189</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal retirement	425,000	2,080,000	310,000	4,685,000
Interest and fiscal charges	15,650	2,388,344	16,140	3,987,534
<b>Total expenditures</b>	<u>440,650</u>	<u>4,468,344</u>	<u>326,140</u>	<u>8,672,534</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(436,598)</u>	<u>(4,434,041)</u>	<u>(324,733)</u>	<u>(8,600,345)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	142,717	4,434,041	324,733	8,600,345
<b>Total other financing sources and (uses)</b>	<u>142,717</u>	<u>4,434,041</u>	<u>324,733</u>	<u>8,600,345</u>
<b>Net change in fund balances</b>	(293,881)	-	-	-
<b>Fund balances - beginning</b>	390,855	-	-	-
<b>Fund balances - ending</b>	<u>\$ 96,974</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<b>Tourist Development Tax Refunding Revenue Bonds</b>	<b>Lease Purchase Agreements</b>	<b>Total Nonmajor Debt Service Funds</b>
\$ 18,767	\$ -	\$ 130,718
-	442,683	442,683
<u>18,767</u>	<u>442,683</u>	<u>573,401</u>
1,700,000	4,658,737	13,858,737
<u>2,255,233</u>	<u>478,480</u>	<u>9,141,381</u>
<u>3,955,233</u>	<u>5,137,217</u>	<u>23,000,118</u>
<u>(3,936,466)</u>	<u>(4,694,534)</u>	<u>(22,426,717)</u>
<u>4,855,658</u>	<u>4,694,543</u>	<u>23,052,037</u>
<u>4,855,658</u>	<u>4,694,543</u>	<u>23,052,037</u>
919,192	9	625,320
<u>1,612,246</u>	<u>75,545</u>	<u>2,078,646</u>
<u>\$ 2,531,438</u>	<u>\$ 75,554</u>	<u>\$ 2,703,966</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, 2005**

	<b>Volusia County Courthouse Construction</b>	<b>Beach</b>	<b>Parks</b>
<b>REVENUES</b>			
Intergovernmental revenues	\$ -	\$ -	\$ 178,071
Charges for services	-	362	-
Interest revenues	101,869	25,996	15,750
<b>Total revenues</b>	<u>101,869</u>	<u>26,358</u>	<u>193,821</u>
<b>EXPENDITURES</b>			
Capital outlay	3,395,666	203,891	495,682
<b>Total expenditures</b>	<u>3,395,666</u>	<u>203,891</u>	<u>495,682</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(3,293,797)</u>	<u>(177,533)</u>	<u>(301,861)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	408,000	2,193,175	1,137,264
Transfers (out)	-	(32,527)	(200,000)
Issuance of notes/bonds payable	-	-	-
<b>Total other financing sources and (uses)</b>	<u>408,000</u>	<u>2,160,648</u>	<u>937,264</u>
<b>Net change in fund balances</b>	(2,885,797)	1,983,115	635,403
<b>Fund balances - beginning</b>	<u>5,747,421</u>	<u>1,147,838</u>	<u>1,121,689</u>
<b>Fund balances - ending</b>	<u><u>\$ 2,861,624</u></u>	<u><u>\$ 3,130,953</u></u>	<u><u>\$ 1,757,092</u></u>

Trails	Information Technology	Other	Total Nonmajor Capital Projects Funds
\$ -	\$ -	\$ -	\$ 178,071
-	-	-	362
1,772	-	45,941	191,328
1,772	-	45,941	369,761
5,924	1,200,000	2,659,687	7,960,850
5,924	1,200,000	2,659,687	7,960,850
(4,152)	(1,200,000)	(2,613,746)	(7,591,089)
1,376,770	5,834,500	1,400,000	12,349,709
(52,187)	-	-	(284,714)
2,060,000	-	2,655,000	4,715,000
3,384,583	5,834,500	4,055,000	16,779,995
3,380,431	4,634,500	1,441,254	9,188,906
-	-	400,993	8,417,941
\$ 3,380,431	\$ 4,634,500	\$ 1,842,247	\$ 17,606,847

**COUNTY OF VOLUSIA, FLORIDA**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2005**

	<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	\$ 79,249,948	\$ -	\$ -	\$ 79,249,948
Intergovernmental revenues	31,089,976	-	178,071	31,268,047
Charges for services	9,634,013	-	362	9,634,375
Fines and forfeitures	324,349	-	-	324,349
Interest revenues	2,305,588	130,718	191,328	2,627,634
Miscellaneous revenues	2,111,313	442,683	-	2,553,996
Special assessments levied/impact fees	14,165,719	-	-	14,165,719
<b>Total revenues</b>	<b>138,880,906</b>	<b>573,401</b>	<b>369,761</b>	<b>139,824,068</b>
<b>EXPENDITURES</b>				
Current:				
General government	120,732	-	-	120,732
Public safety	21,171,846	-	-	21,171,846
Physical environment	1,275,361	-	-	1,275,361
Transportation	40,124,979	-	-	40,124,979
Economic environment	11,044,874	-	-	11,044,874
Human services	5,079,504	-	-	5,079,504
Culture/recreation	19,032,656	-	-	19,032,656
Debt service:				
Principal retirement	-	13,858,737	-	13,858,737
Interest and fiscal charges	-	9,141,381	-	9,141,381
Capital outlay	-	-	7,960,850	7,960,850
<b>Total expenditures</b>	<b>97,849,952</b>	<b>23,000,118</b>	<b>7,960,850</b>	<b>128,810,920</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>41,030,954</b>	<b>(22,426,717)</b>	<b>(7,591,089)</b>	<b>11,013,148</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	4,126,268	23,052,037	12,349,709	39,528,014
Transfers (out)	(40,033,239)	-	(284,714)	(40,317,953)
Issuance of notes/bonds payable	1,050,000	-	4,715,000	5,765,000
<b>Total other financing sources and (uses)</b>	<b>(34,856,971)</b>	<b>23,052,037</b>	<b>16,779,995</b>	<b>4,975,061</b>
<b>Net change in fund balances</b>	<b>6,173,983</b>	<b>625,320</b>	<b>9,188,906</b>	<b>15,988,209</b>
<b>Fund balances - beginning</b>	<b>79,734,750</b>	<b>2,078,646</b>	<b>8,417,941</b>	<b>90,231,337</b>
<b>Fund balances - ending</b>	<b>\$ 85,908,733</b>	<b>\$ 2,703,966</b>	<b>\$ 17,606,847</b>	<b>\$ 106,219,546</b>

**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, 2005**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Taxes	\$ 15,436,900	\$ 16,077,269	\$ 640,369
Intergovernmental revenues	7,562,900	8,002,186	439,286
Charges for services	1,834,908	2,110,849	275,941
Interest revenues	350,000	306,614	(43,386)
Miscellaneous revenues	149,237	279,971	130,734
<b>Total revenues</b>	<b>25,333,945</b>	<b>26,776,889</b>	<b>1,442,944</b>
<b>EXPENDITURES</b>			
Current:			
Transportation	39,463,029	26,564,286	12,898,743
<b>Total expenditures</b>	<b>39,463,029</b>	<b>26,564,286</b>	<b>12,898,743</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(14,129,084)</b>	<b>212,603</b>	<b>14,341,687</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	750,000	750,000	-
Transfers (out)	(296,168)	(142,717)	153,451
<b>Total other financing sources and (uses)</b>	<b>453,832</b>	<b>607,283</b>	<b>153,451</b>
<b>Net change in fund balances</b>	<b>(13,675,252)</b>	<b>819,886</b>	<b>14,495,138</b>
<b>Fund balances - beginning</b>	<b>13,675,252</b>	<b>19,406,891</b>	<b>5,731,639</b>
<b>Fund balances - ending</b>	<b>\$ -</b>	<b>\$ 20,226,777</b>	<b>\$ 20,226,777</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, 2005**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Taxes	\$ 14,150,834	\$ 14,428,839	\$ 278,005
Intergovernmental revenues	522,906	621,955	99,049
Charges for services	55,500	98,181	42,681
Fines and forfeitures	235,000	324,349	89,349
Interest revenues	160,042	249,110	89,068
Miscellaneous revenues	234,182	205,559	(28,623)
<b>Total revenues</b>	<u>15,358,464</u>	<u>15,927,993</u>	<u>569,529</u>
<b>EXPENDITURES</b>			
Current:			
Culture/recreation	18,973,672	13,180,879	5,792,793
<b>Total expenditures</b>	<u>18,973,672</u>	<u>13,180,879</u>	<u>5,792,793</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(3,615,208)</u>	<u>2,747,114</u>	<u>6,362,322</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	20,000	18,618	(1,382)
Transfers (out)	(1,453,735)	(1,453,735)	-
<b>Total other financing sources and (uses)</b>	<u>(1,433,735)</u>	<u>(1,435,117)</u>	<u>(1,382)</u>
<b>Net change in fund balances</b>	(5,048,943)	1,311,997	6,360,940
<b>Fund balances - beginning</b>	<u>5,048,943</u>	<u>5,635,788</u>	<u>586,845</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 6,947,785</u>	<u>\$ 6,947,785</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, 2005**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Taxes	\$ 3,952,776	\$ 3,996,542	\$ 43,766
Intergovernmental revenues	225,200	304,637	79,437
Charges for services	275,000	373,026	98,026
Interest revenues	30,000	64,062	34,062
Miscellaneous revenues	279,500	200,716	(78,784)
<b>Total revenues</b>	<b>4,762,476</b>	<b>4,938,983</b>	<b>176,507</b>
<b>EXPENDITURES</b>			
Current:			
Human services	6,450,136	4,775,600	1,674,536
<b>Total expenditures</b>	<b>6,450,136</b>	<b>4,775,600</b>	<b>1,674,536</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(1,687,660)</b>	<b>163,383</b>	<b>1,851,043</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)	(51,736)	(51,651)	85
<b>Total other financing sources and (uses)</b>	<b>(51,736)</b>	<b>(51,651)</b>	<b>85</b>
<b>Net change in fund balances</b>	<b>(1,739,396)</b>	<b>111,732</b>	<b>1,851,128</b>
<b>Fund balances - beginning</b>	<b>1,739,396</b>	<b>1,655,419</b>	<b>(83,977)</b>
<b>Fund balances - ending</b>	<b>\$ -</b>	<b>\$ 1,767,151</b>	<b>\$ 1,767,151</b>

**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, 2005**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Taxes	\$ 7,556,321	\$ 7,442,327	\$ (113,994)
Interest revenues	-	42,241	42,241
<b>Total revenues</b>	<u>7,556,321</u>	<u>7,484,568</u>	<u>(71,753)</u>
<b>EXPENDITURES</b>			
Current:			
General government	100,751	99,330	1,421
<b>Total expenditures</b>	<u>100,751</u>	<u>99,330</u>	<u>1,421</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>7,455,570</u>	<u>7,385,238</u>	<u>(70,332)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)	(7,455,570)	(7,385,238)	70,332
<b>Total other financing sources and (uses)</b>	<u>(7,455,570)</u>	<u>(7,385,238)</u>	<u>70,332</u>
<b>Net change in fund balances</b>	-	-	-
<b>Fund balances - beginning</b>	-	-	-
<b>Fund balances - ending</b>	<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, 2005**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental revenues	\$ 18,726,076	\$ 19,603,709	\$ 877,633
<b>Total revenues</b>	<u>18,726,076</u>	<u>19,603,709</u>	<u>877,633</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>18,726,076</u>	<u>19,603,709</u>	<u>877,633</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)	<u>(18,726,076)</u>	<u>(19,603,709)</u>	<u>(877,633)</u>
<b>Total other financing sources and (uses)</b>	<u>(18,726,076)</u>	<u>(19,603,709)</u>	<u>(877,633)</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, 2005**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Taxes	\$ 7,356,350	\$ 7,264,188	\$ (92,162)
Interest revenues	6,325	74,584	68,259
Miscellaneous revenues	295,040	229,950	(65,090)
<b>Total revenues</b>	<u>7,657,715</u>	<u>7,568,722</u>	<u>(88,993)</u>
<b>EXPENDITURES</b>			
Current:			
Economic environment	8,916,048	8,010,498	905,550
<b>Total expenditures</b>	<u>8,916,048</u>	<u>8,010,498</u>	<u>905,550</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(1,258,333)</u>	<u>(441,776)</u>	<u>816,557</u>
<b>Net change in fund balances</b>	(1,258,333)	(441,776)	816,557
<b>Fund balances - beginning</b>	<u>1,258,333</u>	<u>3,911,596</u>	<u>2,653,263</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 3,469,820</u>	<u>\$ 3,469,820</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, 2005**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Taxes	\$ 1,495,966	\$ 1,511,310	\$ 15,344
Intergovernmental revenues	100	89	(11)
Interest revenues	120,000	324,788	204,788
Miscellaneous revenues	-	50	50
<b>Total revenues</b>	<u>1,616,066</u>	<u>1,836,237</u>	<u>220,171</u>
<b>EXPENDITURES</b>			
Current:			
Transportation	6,389,393	3,830,863	2,558,530
Culture/recreation	3,405,886	216,470	3,189,416
<b>Total expenditures</b>	<u>9,795,279</u>	<u>4,047,333</u>	<u>5,747,946</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(8,179,213)</u>	<u>(2,211,096)</u>	<u>5,968,117</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)	(2,533,509)	(2,533,509)	-
<b>Total other financing sources and (uses)</b>	<u>(2,533,509)</u>	<u>(2,533,509)</u>	<u>-</u>
<b>Net change in fund balances</b>	(10,712,722)	(4,744,605)	5,968,117
<b>Fund balances - beginning</b>	<u>10,712,722</u>	<u>11,887,669</u>	<u>1,174,947</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 7,143,064</u>	<u>\$ 7,143,064</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, 2005**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental revenues	\$ -	\$ 738,106	\$ 738,106
Charges for services	2,000,000	1,150,657	(849,343)
Interest revenues	70,000	55,355	(14,645)
<b>Total revenues</b>	<u>2,070,000</u>	<u>1,944,118</u>	<u>(125,882)</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	3,931,288	1,788,200	2,143,088
<b>Total expenditures</b>	<u>3,931,288</u>	<u>1,788,200</u>	<u>2,143,088</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(1,861,288)</u>	<u>155,918</u>	<u>2,017,206</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)	(461,687)	(461,687)	-
<b>Total other financing sources and (uses)</b>	<u>(461,687)</u>	<u>(461,687)</u>	<u>-</u>
<b>Net change in fund balances</b>	(2,322,975)	(305,769)	2,017,206
<b>Fund balances - beginning</b>	<u>2,322,975</u>	<u>2,719,993</u>	<u>397,018</u>
<b>Fund balances - ending</b>	<u><u>\$ -</u></u>	<u><u>\$ 2,414,224</u></u>	<u><u>\$ 2,414,224</u></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, 2005**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Charges for services	\$ 185,402	\$ 183,057	\$ (2,345)
<b>Total revenues</b>	<u>185,402</u>	<u>183,057</u>	<u>(2,345)</u>
<b>EXPENDITURES</b>			
Current:			
Transportation	187,544	184,225	3,319
<b>Total expenditures</b>	<u>187,544</u>	<u>184,225</u>	<u>3,319</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(2,142)</u>	<u>(1,168)</u>	<u>974</u>
<b>Net change in fund balances</b>	(2,142)	(1,168)	974
<b>Fund balances - beginning</b>	<u>2,142</u>	<u>15,426</u>	<u>13,284</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 14,258</u>	<u>\$ 14,258</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, 2005**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Charges for services	\$ 185,402	\$ 183,057	\$ (2,345)
<b>Total revenues</b>	<u>185,402</u>	<u>183,057</u>	<u>(2,345)</u>
<b>EXPENDITURES</b>			
Current:			
Transportation	187,544	184,225	3,319
<b>Total expenditures</b>	<u>187,544</u>	<u>184,225</u>	<u>3,319</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(2,142)</u>	<u>(1,168)</u>	<u>974</u>
<b>Net change in fund balances</b>	(2,142)	(1,168)	974
<b>Fund balances - beginning</b>	<u>2,142</u>	<u>15,426</u>	<u>13,284</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 14,258</u>	<u>\$ 14,258</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, 2005**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Charges for services	\$ 981,000	\$ 1,345,159	\$ 364,159
Interest revenues	50,000	13,009	(36,991)
Miscellaneous revenues	249,500	372,131	122,631
<b>Total revenues</b>	<u>1,280,500</u>	<u>1,730,299</u>	<u>449,799</u>
<b>EXPENDITURES</b>			
Current:			
Culture/recreation	5,814,515	4,401,338	1,413,177
<b>Total expenditures</b>	<u>5,814,515</u>	<u>4,401,338</u>	<u>1,413,177</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(4,534,015)</u>	<u>(2,671,039)</u>	<u>1,862,976</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	2,431,706	2,529,580	(97,874)
<b>Total other financing sources and (uses)</b>	<u>2,431,706</u>	<u>2,529,580</u>	<u>(97,874)</u>
<b>Net change in fund balances</b>	<u>(2,102,309)</u>	<u>(141,459)</u>	<u>1,960,850</u>
<b>Fund balances - beginning</b>	<u>2,102,309</u>	<u>2,417,858</u>	<u>315,549</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 2,276,399</u>	<u>\$ 2,276,399</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, 2005**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Interest revenues	\$ 1,076	\$ 133	\$ (943)
<b>Total revenues</b>	<u>1,076</u>	<u>133</u>	<u>(943)</u>
<b>EXPENDITURES</b>			
Current:			
General government	21,402	21,402	-
<b>Total expenditures</b>	<u>21,402</u>	<u>21,402</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(20,326)</u>	<u>(21,269)</u>	<u>(943)</u>
<b>Net change in fund balances</b>	(20,326)	(21,269)	(943)
<b>Fund balances - beginning</b>	<u>20,326</u>	<u>21,269</u>	<u>943</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF VOLUSIA, FLORIDA**  
**Manatee Conservation Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended September 30, 2005**

	Budget	Actual	Variance with Budget - Positive (Negative)
<b>REVENUES</b>			
Interest revenues	\$ -	\$ 23	\$ 23
<b>Total revenues</b>	<u>-</u>	<u>23</u>	<u>23</u>
 <b>Excess (deficiency) of revenues over (under) expenditures</b>	 <u>-</u>	 <u>23</u>	 <u>23</u>
 <b>Net change in fund balances</b>	 <u>-</u>	 <u>23</u>	 <u>23</u>
 <b>Fund balances - beginning</b>	 <u>-</u>	 <u>-</u>	 <u>-</u>
<b>Fund balances - ending</b>	<u><u>\$ -</u></u>	<u><u>\$ 23</u></u>	<u><u>\$ 23</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, 2005**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Charges for services	\$ -	\$ 774	\$ 774
Interest revenues	275,000	339,632	64,632
Miscellaneous revenues	-	46,607	46,607
Special assessments levied/impact fees	11,720,000	13,012,474	1,292,474
<b>Total revenues</b>	<u>11,995,000</u>	<u>13,399,487</u>	<u>1,404,487</u>
<b>EXPENDITURES</b>			
Current:			
Transportation	21,216,242	7,357,707	13,858,535
<b>Total expenditures</b>	<u>21,216,242</u>	<u>7,357,707</u>	<u>13,858,535</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(9,221,242)</u>	<u>6,041,780</u>	<u>15,263,022</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)	(5,000,000)	(4,434,041)	565,959
<b>Total Other Financing Sources and Uses</b>	<u>(5,000,000)</u>	<u>(4,434,041)</u>	<u>565,959</u>
<b>Net change in fund balances</b>	<u>(14,221,242)</u>	<u>1,607,739</u>	<u>15,828,981</u>
<b>Fund balances - beginning</b>	<u>14,221,242</u>	<u>13,809,112</u>	<u>(412,130)</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 15,416,851</u>	<u>\$ 15,416,851</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, 2005**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Interest revenues	\$ 32,522	\$ 57,760	\$ 25,238
Special assessments levied/impact fees	521,000	677,038	156,038
<b>Total revenues</b>	<u>553,522</u>	<u>734,798</u>	<u>181,276</u>
<b>EXPENDITURES</b>			
Current:			
Culture/recreation	2,780,644	140,743	2,639,901
<b>Total expenditures</b>	<u>2,780,644</u>	<u>140,743</u>	<u>2,639,901</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(2,227,122)</u>	<u>594,055</u>	<u>2,821,177</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)	(137,264)	(137,264)	-
<b>Total other financing sources and uses</b>	<u>(137,264)</u>	<u>(137,264)</u>	<u>-</u>
<b>Net change in fund balances</b>	(2,364,386)	456,791	2,821,177
<b>Fund balances - beginning</b>	<u>2,364,386</u>	<u>2,396,953</u>	<u>32,567</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 2,853,744</u>	<u>\$ 2,853,744</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, 2005**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Taxes	\$ 18,872,933	\$ 18,964,729	\$ 91,796
Intergovernmental revenues	15,120	32,926	17,806
Charges for services	885,467	856,174	(29,293)
Interest revenues	87,000	236,161	149,161
Miscellaneous revenues	5,000	39,704	34,704
<b>Total revenues</b>	<u>19,865,520</u>	<u>20,129,694</u>	<u>264,174</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	23,489,492	18,825,190	4,664,302
<b>Total expenditures</b>	<u>23,489,492</u>	<u>18,825,190</u>	<u>4,664,302</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(3,623,972)</u>	<u>1,304,504</u>	<u>4,928,476</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	828,070	828,070	-
Transfers (out)	(1,660,250)	(1,571,731)	88,519
Issuance of notes/bonds payable	2,225,000	1,050,000	(1,175,000)
<b>Total other financing sources and (uses)</b>	<u>1,392,820</u>	<u>306,339</u>	<u>(1,086,481)</u>
<b>Net change in fund balances</b>	<u>(2,231,152)</u>	<u>1,610,843</u>	<u>3,841,995</u>
<b>Fund balances - beginning</b>	<u>2,231,152</u>	<u>2,333,475</u>	<u>102,323</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 3,944,318</u>	<u>\$ 3,944,318</u>

**COUNTY OF VOLUSIA, FLORIDA**  
**Fire Impact Fees Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended September 30, 2005**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Interest revenues	\$ 14,000	\$ 18,028	\$ 4,028
Special assessments levied/impact fees	316,000	476,207	160,207
<b>Total revenues</b>	<u>330,000</u>	<u>494,235</u>	<u>164,235</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	387,761	15,180	372,581
<b>Total expenditures</b>	<u>387,761</u>	<u>15,180</u>	<u>372,581</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(57,761)</u>	<u>479,055</u>	<u>536,816</u>
<b>OTHER FINANCING (USES)</b>			
Transfers (out)	(342,820)	(342,820)	-
<b>Total other financing sources and (uses)</b>	<u>(342,820)</u>	<u>(342,820)</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(400,581)</u>	<u>136,235</u>	<u>536,816</u>
<b>Fund balances - beginning</b>	<u>400,581</u>	<u>471,192</u>	<u>70,611</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 607,427</u>	<u>\$ 607,427</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, 2005**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Taxes	\$ 13,739	\$ 14,029	\$ 290
Interest revenues	50	168	118
<b>Total revenues</b>	<u>13,789</u>	<u>14,197</u>	<u>408</u>
<b>EXPENDITURES</b>			
Current:			
Transportation	15,052	12,487	2,565
<b>Total expenditures</b>	<u>15,052</u>	<u>12,487</u>	<u>2,565</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(1,263)</u>	<u>1,710</u>	<u>2,973</u>
<b>Net change in fund balances</b>	<u>(1,263)</u>	<u>1,710</u>	<u>2,973</u>
<b>Fund balances - beginning</b>	<u>1,263</u>	<u>1,858</u>	<u>595</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 3,568</u>	<u>\$ 3,568</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, 2005**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Interest revenues	\$ -	\$ 2,267	\$ 2,267
<b>Total revenues</b>	<u>-</u>	<u>2,267</u>	<u>2,267</u>
 <b>Excess (deficiency) of revenues over (under) expenditures</b>	 <u>-</u>	 <u>2,267</u>	 <u>2,267</u>
 <b>Net change in fund balances</b>	 <u>-</u>	 <u>2,267</u>	 <u>2,267</u>
 <b>Fund balances - beginning</b>	 <u>-</u>	 <u>104,758</u>	 <u>104,758</u>
<b>Fund balances - ending</b>	<u><u>\$ -</u></u>	<u><u>\$ 107,025</u></u>	<u><u>\$ 107,025</u></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, 2005**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Intergovernmental revenues	\$ -	\$ 41,920	\$ 41,920
Charges for services	1,700,000	1,752,676	52,676
Interest revenues	30,000	44,574	14,574
<b>Total revenues</b>	<u>1,730,000</u>	<u>1,839,170</u>	<u>109,170</u>
<b>EXPENDITURES</b>			
Current:			
Transportation	2,570,844	2,175,411	395,433
<b>Total expenditures</b>	<u>2,570,844</u>	<u>2,175,411</u>	<u>395,433</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(840,844)</u>	<u>(336,241)</u>	<u>504,603</u>
<b>Net change in fund balances</b>	<u>(840,844)</u>	<u>(336,241)</u>	<u>504,603</u>
<b>Fund balances - beginning</b>	<u>840,844</u>	<u>1,399,134</u>	<u>558,290</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 1,062,893</u>	<u>\$ 1,062,893</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, 2005**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Taxes	\$ 4,687,273	\$ 4,775,325	\$ 88,052
Intergovernmental revenues	-	305	305
Interest revenues	100,000	236,588	136,588
<b>Total revenues</b>	<u>4,787,273</u>	<u>5,012,218</u>	<u>224,945</u>
<b>EXPENDITURES</b>			
Current:			
Culture/recreation	8,590,898	1,093,226	7,497,672
<b>Total expenditures</b>	<u>8,590,898</u>	<u>1,093,226</u>	<u>7,497,672</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(3,803,625)</u>	<u>3,918,992</u>	<u>7,722,617</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)	(3,387,830)	(1,000,000)	2,387,830
<b>Total other financing sources and (uses)</b>	<u>(3,387,830)</u>	<u>(1,000,000)</u>	<u>2,387,830</u>
<b>Net change in fund balances</b>	<u>(7,191,455)</u>	<u>2,918,992</u>	<u>10,110,447</u>
<b>Fund balances - beginning</b>	<u>7,191,455</u>	<u>7,281,801</u>	<u>90,346</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 10,200,793</u>	<u>\$ 10,200,793</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, 2005**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Taxes	\$ 4,687,273	\$ 4,775,390	\$ 88,117
Intergovernmental revenues	-	306	306
Interest revenues	50,000	97,458	47,458
Miscellaneous revenues	-	20,458	20,458
<b>Total revenues</b>	<u>4,737,273</u>	<u>4,893,612</u>	<u>156,339</u>
<b>EXPENDITURES</b>			
Current:			
Physical environment	5,459,672	1,275,361	4,184,311
<b>Total expenditures</b>	<u>5,459,672</u>	<u>1,275,361</u>	<u>4,184,311</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(722,399)</u>	<u>3,618,251</u>	<u>4,340,650</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)	(1,162,729)	(849,538)	313,191
<b>Total other financing sources and (uses)</b>	<u>(1,162,729)</u>	<u>(849,538)</u>	<u>313,191</u>
<b>Net change in fund balances</b>	(1,885,128)	2,768,713	4,653,841
<b>Fund balances - beginning</b>	<u>1,885,128</u>	<u>2,007,923</u>	<u>122,795</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 4,776,636</u>	<u>\$ 4,776,636</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, 2005**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Interest revenues	\$ 7,600	\$ 3,847	\$ (3,753)
Miscellaneous revenues	130,000	101,267	(28,733)
<b>Total revenues</b>	<u>137,600</u>	<u>105,114</u>	<u>(32,486)</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	283,970	153,371	130,599
<b>Total expenditures</b>	<u>283,970</u>	<u>153,371</u>	<u>130,599</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(146,370)</u>	<u>(48,257)</u>	<u>98,113</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)	(49,284)	(46,981)	2,303
<b>Total other financing sources and (uses)</b>	<u>(49,284)</u>	<u>(46,981)</u>	<u>2,303</u>
<b>Net change in fund balances</b>	(195,654)	(95,238)	100,416
<b>Fund balances - beginning</b>	<u>195,654</u>	<u>150,276</u>	<u>(45,378)</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 55,038</u>	<u>\$ 55,038</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, 2005**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Interest revenues	\$ 8,500	\$ 3,805	\$ (4,695)
Miscellaneous revenues	202,500	129,933	(72,567)
<b>Total revenues</b>	<u>211,000</u>	<u>133,738</u>	<u>(77,262)</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	240,521	203,633	36,888
<b>Total expenditures</b>	<u>240,521</u>	<u>203,633</u>	<u>36,888</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(29,521)</u>	<u>(69,895)</u>	<u>(40,374)</u>
<b>Net change in fund balances</b>	<u>(29,521)</u>	<u>(69,895)</u>	<u>(40,374)</u>
<b>Fund balances - beginning</b>	<u>29,521</u>	<u>155,317</u>	<u>125,796</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 85,422</u>	<u>\$ 85,422</u>

**COUNTY OF VOLUSIA**  
**State Housing Incentive Program (S.H.I.P.) Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended September 30, 2005**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Intergovernmental revenues	\$ 6,469,013	\$ 1,743,837	\$ (4,725,176)
Charges for services	1,170,842	1,763,460	592,618
Interest revenues	50,000	113,686	63,686
<b>Total revenues</b>	<u>7,689,855</u>	<u>3,620,983</u>	<u>(4,068,872)</u>
<b>EXPENDITURES</b>			
Current:			
Economic environment	7,139,354	3,034,376	4,104,978
Human services	550,501	303,904	246,597
<b>Total expenditures</b>	<u>7,689,855</u>	<u>3,338,280</u>	<u>4,351,575</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>282,703</u>	<u>282,703</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>282,703</u>	<u>282,703</u>
<b>Fund balances - beginning</b>	<u>-</u>	<u>1,185,497</u>	<u>1,185,497</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 1,468,200</u>	<u>\$ 1,468,200</u>

**COUNTY OF VOLUSIA, FLORIDA**  
**Gas Tax Revenue Bonds, Series 1992 Debt Service Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended September 30, 2005**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Interest revenues	\$ 4,052	\$ 4,052	\$ -
<b>Total revenues</b>	<u>4,052</u>	<u>4,052</u>	<u>-</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal retirement	425,000	425,000	-
Interest and fiscal charges	15,650	15,650	-
<b>Total expenditures</b>	<u>440,650</u>	<u>440,650</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(436,598)</u>	<u>(436,598)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	142,717	142,717	-
<b>Total other financing sources and (uses)</b>	<u>142,717</u>	<u>142,717</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(293,881)</u>	<u>(293,881)</u>	<u>-</u>
<b>Fund balances - beginning</b>	<u>390,855</u>	<u>390,855</u>	<u>-</u>
<b>Fund balances - ending</b>	<u><u>\$ 96,974</u></u>	<u><u>\$ 96,974</u></u>	<u><u>\$ -</u></u>



**COUNTY OF VOLUSIA, FLORIDA**  
**Gas Tax Revenue Bonds, Series 2004 Debt Service Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended September 30, 2005**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Interest revenues	\$ 34,303	\$ 34,303	\$ -
<b>Total revenues</b>	<u>34,303</u>	<u>34,303</u>	<u>-</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal retirement	2,080,000	2,080,000	-
Interest and fiscal charges	2,388,344	2,388,344	-
<b>Total expenditures</b>	<u>4,468,344</u>	<u>4,468,344</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(4,434,041)</u>	<u>(4,434,041)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	4,434,041	4,434,041	-
<b>Total other financing sources and (uses)</b>	<u>4,434,041</u>	<u>4,434,041</u>	<u>-</u>
<b>Net change in fund balances</b>	-	-	-
<b>Fund balances - beginning</b>	-	-	-
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<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, 2005**

	Budget	Actual	Variance with Budget - Positive (Negative)
<b>REVENUES</b>			
Interest revenues	\$ 1,407	\$ 1,407	\$ -
<b>Total revenues</b>	<u>1,407</u>	<u>1,407</u>	<u>-</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal retirement	310,000	310,000	-
Interest and fiscal charges	16,140	16,140	-
<b>Total expenditures</b>	<u>326,140</u>	<u>326,140</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(324,733)</u>	<u>(324,733)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	324,733	324,733	-
<b>Total other financing sources and (uses)</b>	<u>324,733</u>	<u>324,733</u>	<u>-</u>
<b>Net change in fund balances</b>	-	-	-
<b>Fund balances - beginning</b>	-	-	-
<b>Fund balances - ending</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2005**

	Budget	Actual	Variance with Budget - Positive (Negative)
<b>REVENUES</b>			
Interest revenues	\$ 72,189	\$ 72,189	\$ -
<b>Total revenues</b>	<u>72,189</u>	<u>72,189</u>	<u>-</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal retirement	4,685,000	4,685,000	-
Interest and fiscal charges	3,987,534	3,987,534	-
<b>Total expenditures</b>	<u>8,672,534</u>	<u>8,672,534</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(8,600,345)</u>	<u>(8,600,345)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	8,600,345	8,600,345	-
<b>Total other financing sources and (uses)</b>	<u>8,600,345</u>	<u>8,600,345</u>	<u>-</u>
<b>Net change in fund balances</b>	-	-	-
<b>Fund balances - beginning</b>	-	-	-
<b>Fund balances - ending</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></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, 2005**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Interest revenues	\$ 18,767	\$ 18,767	\$ -
<b>Total revenues</b>	<u>18,767</u>	<u>18,767</u>	<u>-</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal retirement	1,700,000	1,700,000	-
Interest and fiscal charges	2,255,233	2,255,233	-
<b>Total expenditures</b>	<u>3,955,233</u>	<u>3,955,233</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(3,936,466)</u>	<u>(3,936,466)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	4,855,658	4,855,658	-
<b>Total other financing sources and (uses)</b>	<u>4,855,658</u>	<u>4,855,658</u>	<u>-</u>
<b>Net change in fund balances</b>	919,192	919,192	-
<b>Fund balances - beginning</b>	<u>1,612,246</u>	<u>1,612,246</u>	<u>-</u>
<b>Fund balances - ending</b>	<u><u>\$ 2,531,438</u></u>	<u><u>\$ 2,531,438</u></u>	<u><u>\$ -</u></u>

**COUNTY OF VOLUSIA, FLORIDA**  
**Lease Purchase Agreements Debt Service Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended September 30, 2005**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Miscellaneous revenues	\$ 442,683	\$ 442,683	\$ -
<b>Total revenues</b>	<u>442,683</u>	<u>442,683</u>	<u>-</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal retirement	5,095,210	4,658,737	436,473
Interest and fiscal charges	616,880	478,480	138,400
<b>Total expenditures</b>	<u>5,712,090</u>	<u>5,137,217</u>	<u>574,873</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(5,269,407)</u>	<u>(4,694,534)</u>	<u>574,873</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	5,269,407	4,694,543	(574,864)
<b>Total other financing sources and (uses)</b>	<u>5,269,407</u>	<u>4,694,543</u>	<u>(574,864)</u>
<b>Net change in fund balances</b>	-	9	9
<b>Fund balances - beginning</b>	<u>75,545</u>	<u>75,545</u>	<u>-</u>
<b>Fund balances - ending</b>	<u><u>\$ 75,545</u></u>	<u><u>\$ 75,554</u></u>	<u><u>\$ 9</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, 2005**

	<b>Budget</b>	<b>Actual</b>	<b>Variance with Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Miscellaneous revenues	\$ 442,683	\$ 442,683	\$ -
<b>Total revenues</b>	<u>442,683</u>	<u>442,683</u>	<u>-</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal retirement	5,095,210	4,658,737	436,473
Interest and fiscal charges	616,880	478,480	138,400
<b>Total expenditures</b>	<u>5,712,090</u>	<u>5,137,217</u>	<u>574,873</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(5,269,407)</u>	<u>(4,694,534)</u>	<u>574,873</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	5,269,407	4,694,543	(574,864)
<b>Total other financing sources and (uses)</b>	<u>5,269,407</u>	<u>4,694,543</u>	<u>(574,864)</u>
<b>Net change in fund balances</b>	-	9	9
<b>Fund balances - beginning</b>	<u>75,545</u>	<u>75,545</u>	<u>-</u>
<b>Fund balances - ending</b>	<u><u>\$ 75,545</u></u>	<u><u>\$ 75,554</u></u>	<u><u>\$ 9</u></u>

**COUNTY OF VOLUSIA, FLORIDA**  
**Volusia County Courthouse Construction Capital Projects Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2005**

	<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	7,504,103	101,869	7,605,972	5,534,953
Miscellaneous revenues	26,400	-	26,400	-
<b>Total revenues</b>	<u>7,530,694</u>	<u>101,869</u>	<u>7,632,563</u>	<u>5,534,953</u>
<b>EXPENDITURES</b>				
Capital outlay	48,235,412	3,395,666	51,631,078	52,395,092
Debt service:				
Bond issuance costs	789,950	-	789,950	789,950
<b>Total expenditures</b>	<u>49,025,362</u>	<u>3,395,666</u>	<u>52,421,028</u>	<u>53,185,042</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(41,494,668)</u>	<u>(3,293,797)</u>	<u>(44,788,465)</u>	<u>(47,650,089)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	785,381	408,000	1,193,381	1,193,381
Transfers (out)	(3,110,292)	-	(3,110,292)	(3,110,292)
Issuance of 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>408,000</u>	<u>47,650,089</u>	<u>47,650,089</u>
<b>Net change in fund balances</b>	<u>\$ 5,747,421</u>	<u>(2,885,797)</u>	<u>\$ 2,861,624</u>	<u>\$ -</u>
<b>Fund balances - beginning</b>		<u>5,747,421</u>		
<b>Fund balances - ending</b>		<u>\$ 2,861,624</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, 2005**

	<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	\$ 362	\$ 4,515,822	\$ 4,515,822
Interest revenues	604,292	25,996	630,288	587,656
Miscellaneous revenues	871,878	-	871,878	1,951,129
<b>Total revenues</b>	<u>5,991,630</u>	<u>26,358</u>	<u>6,017,988</u>	<u>7,054,607</u>
<b>EXPENDITURES</b>				
Capital outlay	<u>5,760,749</u>	<u>203,891</u>	<u>5,964,640</u>	<u>10,432,943</u>
<b>Total expenditures</b>	<u>5,760,749</u>	<u>203,891</u>	<u>5,964,640</u>	<u>10,432,943</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>230,881</u>	<u>(177,533)</u>	<u>53,348</u>	<u>(3,378,336)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	4,409,666	2,193,175	6,602,841	6,903,864
Transfers (out)	<u>(3,492,709)</u>	<u>(32,527)</u>	<u>(3,525,236)</u>	<u>(3,525,528)</u>
<b>Total other financing sources and (uses)</b>	<u>916,957</u>	<u>2,160,648</u>	<u>3,077,605</u>	<u>3,378,336</u>
<b>Net change in fund balances</b>	<u>\$ 1,147,838</u>	<u>1,983,115</u>	<u>\$ 3,130,953</u>	<u>\$ -</u>
<b>Fund balances - beginning</b>		<u>1,147,838</u>		
<b>Fund balances - ending</b>		<u>\$ 3,130,953</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, 2005**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Intergovernmental revenue	\$ 1,239,294	\$ 178,071	\$ 1,417,365	\$ 1,219,023
Charges for services	3,208	-	3,208	-
Interest revenues	597,846	15,750	613,596	310,262
Miscellaneous revenues	110,672	-	110,672	399,442
<b>Total revenues</b>	<u>1,951,020</u>	<u>193,821</u>	<u>2,144,841</u>	<u>1,928,727</u>
<b>EXPENDITURES</b>				
Capital outlay	2,858,529	495,682	3,354,211	9,005,768
<b>Total expenditures</b>	<u>2,858,529</u>	<u>495,682</u>	<u>3,354,211</u>	<u>9,005,768</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(907,509)</u>	<u>(301,861)</u>	<u>(1,209,370)</u>	<u>(7,077,041)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,569,106	1,137,264	3,706,370	7,816,949
Transfers (out)	(539,908)	(200,000)	(739,908)	(739,908)
<b>Total other financing sources and (uses)</b>	<u>2,029,198</u>	<u>937,264</u>	<u>2,966,462</u>	<u>7,077,041</u>
<b>Net change in fund balances</b>	<u>\$ 1,121,689</u>	<u>635,403</u>	<u>\$ 1,757,092</u>	<u>\$ -</u>
<b>Fund balances - beginning</b>		<u>1,121,689</u>		
<b>Fund balances - ending</b>		<u>\$ 1,757,092</u>		

**COUNTY OF VOLUSIA, FLORIDA**  
**Trails Capital Projects Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2005**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest revenues	\$ -	\$ 1,772	\$ 1,772	\$ -
Miscellaneous revenues	-	-	-	376,750
<b>Total revenues</b>	<u>-</u>	<u>1,772</u>	<u>1,772</u>	<u>376,750</u>
<b>EXPENDITURES</b>				
Capital outlay	-	5,924	5,924	3,754,938
<b>Total expenditures</b>	<u>-</u>	<u>5,924</u>	<u>5,924</u>	<u>3,754,938</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>(4,152)</u>	<u>(4,152)</u>	<u>(3,378,188)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	1,376,770	1,376,770	1,376,770
Transfers (out)	-	(52,187)	(52,187)	(58,582)
Issuance of notes/bonds payable	-	2,060,000	2,060,000	2,060,000
<b>Total other financing sources and (uses)</b>	<u>-</u>	<u>3,384,583</u>	<u>3,384,583</u>	<u>3,378,188</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>3,380,431</u>	<u>\$ 3,380,431</u>	<u>\$ -</u>
<b>Fund balances - beginning</b>		<u>-</u>		
<b>Fund balances - ending</b>		<u>\$ 3,380,431</u>		

**COUNTY OF VOLUSIA, FLORIDA**  
**Information Technology Capital Projects Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2005**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>EXPENDITURES</b>				
Capital outlay	\$ -	\$ 1,200,000	\$ 1,200,000	\$ 5,834,500
<b>Total expenditures</b>	<u>-</u>	<u>1,200,000</u>	<u>1,200,000</u>	<u>5,834,500</u>
<b>Excess (deficiency) of revenues</b>				
<b>over (under) expenditures</b>	<u>-</u>	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>(5,834,500)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	5,834,500	5,834,500	5,834,500
<b>Total other financing</b>				
<b>sources and (uses)</b>	<u>-</u>	<u>5,834,500</u>	<u>5,834,500</u>	<u>5,834,500</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>4,634,500</u>	<u>\$ 4,634,500</u>	<u>\$ -</u>
<b>Fund balances - beginning</b>		<u>-</u>		
<b>Fund balances - ending</b>		<u>\$ 4,634,500</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, 2005**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest revenues	\$ 7,242	\$ 45,941	\$ 53,183	\$ 7,242
<b>Total revenues</b>	<u>7,242</u>	<u>45,941</u>	<u>53,183</u>	<u>7,242</u>
<b>EXPENDITURES</b>				
Capital outlay	-	2,659,687	2,659,687	4,455,993
<b>Total expenditures</b>	<u>-</u>	<u>2,659,687</u>	<u>2,659,687</u>	<u>4,455,993</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>7,242</u>	<u>(2,613,746)</u>	<u>(2,606,504)</u>	<u>(4,448,751)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	393,751	1,400,000	1,793,751	1,793,751
Issuance of notes/bonds payable	-	2,655,000	2,655,000	2,655,000
<b>Total other financing sources and (uses)</b>	<u>393,751</u>	<u>4,055,000</u>	<u>4,448,751</u>	<u>4,448,751</u>
<b>Net change in fund balances</b>	<u>\$ 400,993</u>	<u>1,441,254</u>	<u>\$ 1,842,247</u>	<u>\$ -</u>
<b>Fund balances - beginning</b>		<u>400,993</u>		
<b>Fund balances - ending</b>		<u>\$ 1,842,247</u>		

# **Major Governmental Funds**

## **CAPITAL PROJECTS**

Capital Projects Funds account for the financial resources used to acquire or construct major capital facilities other than those financed by proprietary funds.

### **Ocean Center Expansion Fund**

The Ocean Center Expansion Fund accounts for the fiscal activity relating to the construction of additional exhibition space and meeting rooms in the Ocean Center.

### **Bond Funded Road Program Fund**

The Bond Funded Road Program Fund accounts for the fiscal activity relating to the construction of roads and transportation improvements with an emphasis on projects that support economic development.

**COUNTY OF VOLUSIA, FLORIDA**  
**Ocean Center Expansion Capital Project Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2005**

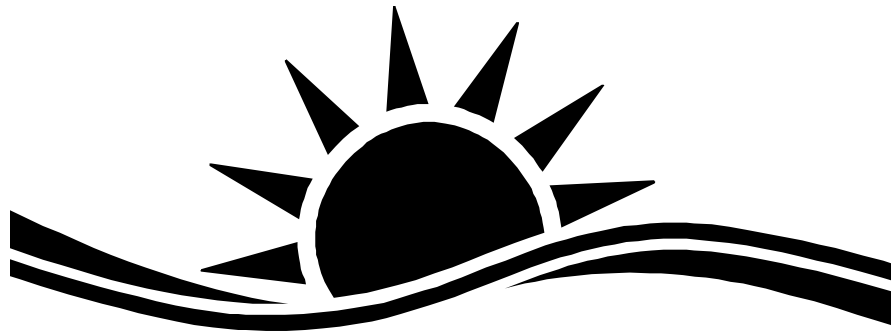
	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest revenues	\$ 217,950	\$ 1,252,326	\$ 1,470,276	\$ 500,000
<b>Total revenues</b>	<u>217,950</u>	<u>1,252,326</u>	<u>1,470,276</u>	<u>500,000</u>
<b>EXPENDITURES</b>				
Debt service:				
Bond issuance costs	1,841,689	14,750	1,856,439	2,022,691
Capital outlay	557,660	4,204,010	4,761,670	60,026,848
<b>Total expenditures</b>	<u>2,399,349</u>	<u>4,218,760</u>	<u>6,618,109</u>	<u>62,049,539</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(2,181,399)</u>	<u>(2,966,434)</u>	<u>(5,147,833)</u>	<u>(61,549,539)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	5,351,176	-	5,351,176	5,351,176
Issuance of notes/bonds payable	64,710,000	-	64,710,000	56,198,363
Discount on notes/bonds payable	(9,258,664)	-	(9,258,664)	-
Premium on notes/bonds payable	174,105	-	174,105	-
<b>Total other financing sources and (uses)</b>	<u>60,976,617</u>	<u>-</u>	<u>60,976,617</u>	<u>61,549,539</u>
<b>Net change in fund balances</b>	<u>\$ 58,795,218</u>	<u>(2,966,434)</u>	<u>\$ 55,828,784</u>	<u>\$ -</u>
<b>Fund balances - beginning</b>		<u>58,795,218</u>		
<b>Fund balances - ending</b>		<u>\$ 55,828,784</u>		

The notes to the financial statements are an integral part of this statement.

**COUNTY OF VOLUSIA, FLORIDA**  
**Bond Funded Road Program Capital Project Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2005**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest revenues	\$ -	\$ 1,374,164	\$ 1,374,164	\$ 1,730,156
<b>Total revenues</b>	<u>-</u>	<u>1,374,164</u>	<u>1,374,164</u>	<u>1,730,156</u>
<b>EXPENDITURES</b>				
Current:				
Transportation				
Construction	-	1,229,213	1,229,213	65,542,000
<b>Total transportation</b>	<u>-</u>	<u>1,229,213</u>	<u>1,229,213</u>	<u>65,542,000</u>
Debt service:				
Bond issuance costs	-	986,561	986,561	1,203,156
<b>Total expenditures</b>	<u>-</u>	<u>2,215,774</u>	<u>2,215,774</u>	<u>66,745,156</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>(841,610)</u>	<u>(841,610)</u>	<u>(65,015,000)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of notes/bonds payable	-	64,215,000	64,215,000	65,015,000
Premium on notes/bonds payable	-	2,335,227	2,335,227	-
<b>Total other financing sources and (uses)</b>	<u>-</u>	<u>66,550,227</u>	<u>66,550,227</u>	<u>65,015,000</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>65,708,617</u>	<u>\$ 65,708,617</u>	<u>\$ -</u>
<b>Fund balances - beginning</b>		<u>-</u>		
<b>Fund balances - ending</b>		<u>\$ 65,708,617</u>		

The notes to the financial statements are an integral part of this statement.



**Volusia County**  
**FLORIDA**



## **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, 2005**

	<u>Computer Replacement</u>	<u>Vehicle Maintenance</u>	<u>Insurance</u>
<b>ASSETS</b>			
Current assets:			
Equity in pooled cash and investments	\$ 1,489,667	\$ 938,089	\$ 13,577,250
Receivables:			
Accounts - net	-	-	-
Due from other funds	-	-	158,446
Due from other governments	-	31,981	-
Inventories	-	216,988	-
Prepaid expenses	-	-	3,399
<b>Total current assets</b>	<u>1,489,667</u>	<u>1,187,058</u>	<u>13,739,095</u>
Noncurrent assets:			
Advances to other funds	-	-	27,388
Capital assets:			
Buildings	-	1,915,516	-
Improvements other than buildings	-	458,733	-
Equipment	1,981,138	12,128,417	158,231
Less accumulated depreciation	<u>(1,014,136)</u>	<u>(7,318,668)</u>	<u>(84,429)</u>
<b>Total capital assets (net of accumulated depreciation)</b>	<u>967,002</u>	<u>7,183,998</u>	<u>73,802</u>
<b>Total noncurrent assets</b>	<u>967,002</u>	<u>7,183,998</u>	<u>101,190</u>
<b>Total assets</b>	<u>2,456,669</u>	<u>8,371,056</u>	<u>13,840,285</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	-	370,719	11,919
Due to other governments	-	225	63,259
Compensated absences payable	-	126,794	34,458
Estimated claims payable	-	-	3,725,184
<b>Total current liabilities</b>	<u>-</u>	<u>497,738</u>	<u>3,834,820</u>
Noncurrent liabilities:			
Compensated absences payable	-	357,723	97,263
Estimated claims payable	-	-	10,423,088
<b>Total noncurrent liabilities</b>	<u>-</u>	<u>357,723</u>	<u>10,520,351</u>
<b>Total liabilities</b>	<u>-</u>	<u>855,461</u>	<u>14,355,171</u>
<b>NET ASSETS</b>			
Invested in capital assets	967,002	7,183,998	73,802
Unrestricted (deficit)	<u>1,489,667</u>	<u>331,597</u>	<u>(588,688)</u>
<b>Total net assets (deficit)</b>	<u>\$ 2,456,669</u>	<u>\$ 7,515,595</u>	<u>\$ (514,886)</u>

<b>Employee Group Insurance</b>	<b>Total</b>
\$ 9,527,972	\$ 25,532,978
335	335
-	158,446
-	31,981
-	216,988
-	3,399
<u>9,528,307</u>	<u>25,944,127</u>
-	27,388
-	1,915,516
-	458,733
-	14,267,786
-	(8,417,233)
<u>-</u>	<u>8,224,802</u>
<u>-</u>	<u>8,252,190</u>
<u>9,528,307</u>	<u>34,196,317</u>
1,579	384,217
-	63,484
1,203	162,455
<u>2,480,000</u>	<u>6,205,184</u>
<u>2,482,782</u>	<u>6,815,340</u>
3,394	458,380
-	10,423,088
<u>3,394</u>	<u>10,881,468</u>
<u>2,486,176</u>	<u>17,696,808</u>
-	8,224,802
<u>7,042,131</u>	<u>8,274,707</u>
<u>\$ 7,042,131</u>	<u>\$ 16,499,509</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, 2005**

	<u>Computer Replacement</u>	<u>Vehicle Maintenance</u>	<u>Insurance</u>
<b>Operating Revenues:</b>			
Charges for services	\$ 1,372,741	\$ 10,891,625	\$ 8,817,106
Miscellaneous revenues	-	28,362	9,550
<b>Total operating revenues</b>	<u>1,372,741</u>	<u>10,919,987</u>	<u>8,826,656</u>
<b>Operating Expenses:</b>			
Personal services	-	2,642,255	640,419
Contracted services	-	90,913	586,786
Supplies and materials	61,861	3,577,794	13,106
Repairs and maintenance	-	2,776,911	11,733
Utilities	-	42,436	51
Other services and charges	-	122,940	1,986,157
Depreciation	530,933	1,656,810	17,494
Claims expense	-	-	3,379,652
<b>Total operating expenses</b>	<u>592,794</u>	<u>10,910,059</u>	<u>6,635,398</u>
<b>Operating income (loss)</b>	<u>779,947</u>	<u>9,928</u>	<u>2,191,258</u>
<b>Nonoperating Revenues (Expenses):</b>			
Interest revenues	25,246	17,802	239,065
Interest expense	(26,169)	-	-
Net gain (loss) on disposal of capital assets	(824)	7,113	87
Miscellaneous revenues	-	1,845	-
<b>Total nonoperating revenues (expenses)</b>	<u>(1,747)</u>	<u>26,760</u>	<u>239,152</u>
<b>Income before contributions and transfers</b>	778,200	36,688	2,430,410
Capital contributions	-	18,374	-
Transfers in	-	-	1,175,000
<b>Change in net assets</b>	<u>778,200</u>	<u>55,062</u>	<u>3,605,410</u>
<b>Total net assets - beginning</b>	<u>1,678,469</u>	<u>7,460,533</u>	<u>(4,120,296)</u>
<b>Total net assets - ending</b>	<u><u>\$ 2,456,669</u></u>	<u><u>\$ 7,515,595</u></u>	<u><u>\$ (514,886)</u></u>

<b>Employee Group Insurance</b>	<b>Total</b>
\$ 22,768,107	\$ 43,849,579
-	37,912
<u>22,768,107</u>	<u>43,887,491</u>
53,662	3,336,336
2,519,637	3,197,336
1,385	3,654,146
-	2,788,644
-	42,487
8,856	2,117,953
-	2,205,237
<u>20,482,259</u>	<u>23,861,911</u>
<u>23,065,799</u>	<u>41,204,050</u>
<u>(297,692)</u>	<u>2,683,441</u>
334,504	616,617
-	(26,169)
-	6,376
-	1,845
<u>334,504</u>	<u>598,669</u>
36,812	3,282,110
-	18,374
-	1,175,000
<u>36,812</u>	<u>4,475,484</u>
<u>7,005,319</u>	<u>12,024,025</u>
<u>\$ 7,042,131</u>	<u>\$ 16,499,509</u>

**COUNTY OF VOLUSIA, FLORIDA**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**For the Year Ended September 30, 2005**

	<u>Computer Replacement</u>	<u>Vehicle Maintenance</u>	<u>Insurance</u>
<b>Cash Flows from Operating Activities</b>			
Receipts from customers and users	\$ 1,372,741	\$ 10,932,291	\$ 8,817,106
Payments to suppliers	(61,861)	(7,310,962)	(7,173,503)
Payments to employees	-	(2,508,305)	(674,149)
Other operating revenue	-	28,362	9,550
<b>Net cash provided by operating activities</b>	<u>1,310,880</u>	<u>1,141,386</u>	<u>979,004</u>
<b>Cash Flows from Noncapital Financing Activities</b>			
Transfers from other funds	-	-	1,175,000
Principal payment received on interfund loans	-	-	148,872
Interest payment received on interfund loans	-	-	16,702
<b>Net cash provided by noncapital financing activities</b>	<u>-</u>	<u>-</u>	<u>1,340,574</u>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Acquisition and construction of capital assets	-	(2,118,256)	(9,591)
Principal paid on capital debt	(656,519)	-	-
Interest paid on capital debt	(26,169)	-	-
Proceeds from sale of capital assets	-	179,801	87
Proceeds from insurance	-	975	-
<b>Net cash (used) by capital and related financing activities</b>	<u>(682,688)</u>	<u>(1,937,480)</u>	<u>(9,504)</u>
<b>Cash Flows from Investing Activities</b>			
Interest revenues	<u>25,246</u>	<u>17,802</u>	<u>222,363</u>
<b>Net cash provided by investing activities</b>	<u>25,246</u>	<u>17,802</u>	<u>222,363</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	653,438	(778,292)	2,532,437
Cash and cash equivalents at beginning of year	<u>836,229</u>	<u>1,716,381</u>	<u>11,044,813</u>
<b>Cash and cash equivalents at end of year</b>	<u><u>\$ 1,489,667</u></u>	<u><u>\$ 938,089</u></u>	<u><u>\$ 13,577,250</u></u>

Employee Group Insurance	Total
\$ 23,146,893	\$ 44,269,031
(22,690,972)	(37,237,298)
(52,502)	(3,234,956)
(641)	37,271
402,778	3,834,048
-	1,175,000
-	148,872
-	16,702
-	1,340,574
-	(2,127,847)
-	(656,519)
-	(26,169)
-	179,888
-	975
-	(2,629,672)
334,504	599,915
334,504	599,915
737,282	3,144,865
8,790,690	\$ 22,388,113
\$ 9,527,972	\$ 25,532,978

**COUNTY OF VOLUSIA, FLORIDA**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**For the Year Ended September 30, 2005**

	<u>Computer Replacement</u>	<u>Vehicle Maintenance</u>	<u>Insurance</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</b>			
Operating income (loss)	<u>\$ 779,947</u>	<u>\$ 9,928</u>	<u>\$ 2,191,258</u>
Depreciation	530,933	1,656,810	17,494
Change in assets and liabilities:			
Decrease in accounts receivable	-	-	-
Decrease in due from component units	-	769	-
Decrease in due from other governments	-	39,897	-
(Increase) in inventories	-	(21,702)	-
Decrease in prepaid expenses	-	-	10,948
(Decrease) in accounts payable	-	(571,087)	(138,396)
Increase (decrease) in due to other governments	-	64	63,259
Increase (decrease) in estimated claims payable	-	-	(1,151,907)
Increase (decrease) in compensated absences payable	-	26,707	(13,652)
<b>Total adjustments</b>	<u>530,933</u>	<u>1,131,458</u>	<u>(1,212,254)</u>
<b>Net cash provided by operating activities</b>	<u><u>\$ 1,310,880</u></u>	<u><u>\$ 1,141,386</u></u>	<u><u>\$ 979,004</u></u>
 <b>Noncash Investing, Capital, and Financing Activities:</b>			
Contributions of capital assets from government	\$ -	\$ 18,374	\$ -
Borrowing under capital lease	656,519	-	-



Employee Group Insurance	Total
\$ (297,692)	\$ 2,683,441
-	2,205,237
378,145	378,145
-	769
-	39,897
-	(21,702)
-	10,948
(8,055)	(717,538)
(780)	62,543
330,000	(821,907)
1,160	14,215
700,470	1,150,607
<u>\$ 402,778</u>	<u>\$ 3,834,048</u>

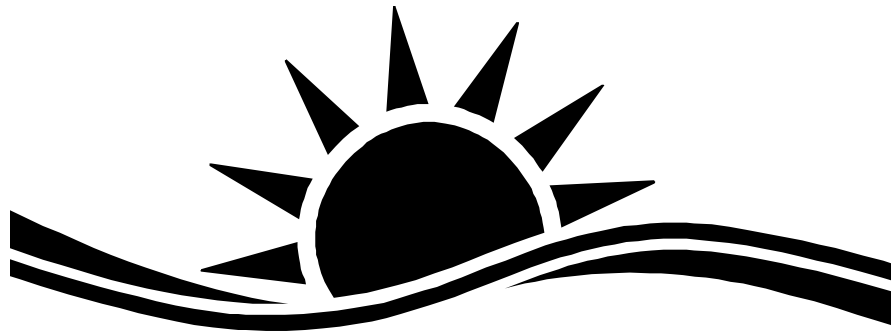
\$	-	\$	18,374
	-		656,519

**COUNTY OF VOLUSIA, FLORIDA**  
**Schedule of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended September 30, 2005**

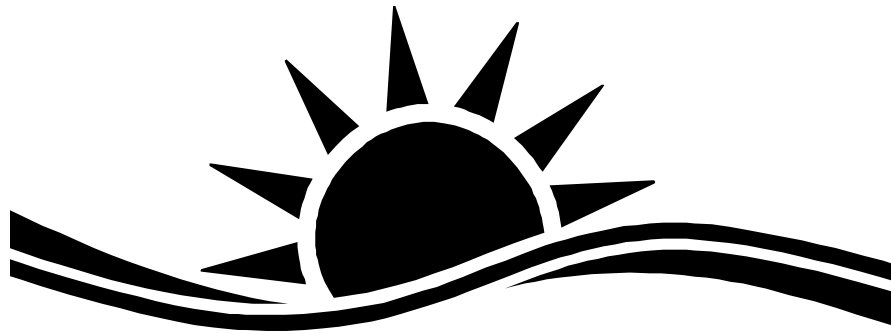
	Balance September 30, 2004	Additions	Deductions	Balance September 30, 2005
<b>Inmate Trust</b>				
Assets:				
Equity in pooled cash and investments	\$ 134,628	\$ 2,875,060	\$ 2,889,394	\$ 120,294
Accounts receivable	1,026	-	1,026	-
Due from other governments	-	207	-	207
<b>Total assets</b>	<u>135,654</u>	<u>2,875,267</u>	<u>2,890,420</u>	<u>120,501</u>
Liabilities:				
Accounts payable	1,093	-	1,093	-
Deposits	134,561	2,875,267	2,889,327	120,501
<b>Total liabilities</b>	<u>135,654</u>	<u>2,875,267</u>	<u>2,890,420</u>	<u>120,501</u>
<b>General Trust</b>				
Assets:				
Equity in pooled cash and investments	1,158,204	2,213,436	757,238	2,614,402
Special assessment receivable	354,630	-	95,792	258,838
Special assessment interest receivable	30,133	22,225	26,668	25,690
<b>Total assets</b>	<u>1,542,967</u>	<u>2,235,661</u>	<u>879,698</u>	<u>2,898,930</u>
Liabilities:				
Due to other governments	441,638	-	80,909	360,729
Deposits	1,101,329	2,235,661	798,789	2,538,201
<b>Total liabilities</b>	<u>1,542,967</u>	<u>2,235,661</u>	<u>879,698</u>	<u>2,898,930</u>
<b>Impact Fees - Other Governments</b>				
Assets:				
Equity in pooled cash and investments	435,685	13,563,739	13,696,489	302,935
Accounts receivable	1,937	-	-	1,937
<b>Total assets</b>	<u>437,622</u>	<u>13,563,739</u>	<u>13,696,489</u>	<u>304,872</u>
Liabilities:				
Accounts payable	-	1,106	-	1,106
Due to other governments	437,622	13,562,633	13,696,489	303,766
<b>Total liabilities</b>	<u>437,622</u>	<u>13,563,739</u>	<u>13,696,489</u>	<u>304,872</u>
<b>Meadowlea Utility</b>				
Assets:				
Equity in pooled cash and investments	323,575	128,070	87,271	364,374
Liabilities:				
Deposits	323,575	128,070	87,271	364,374
<b>Stone Island Utility</b>				
Assets:				
Equity in pooled cash and investments	236,442	642,420	266,375	612,487
Liabilities:				
Due to other funds	-	85,084	-	85,084
Deposits	236,442	302,084	266,375	272,151
Advance from other funds	-	255,252	-	255,252
<b>Total liabilities</b>	<u>236,442</u>	<u>642,420</u>	<u>266,375</u>	<u>612,487</u>

**COUNTY OF VOLUSIA, FLORIDA**  
**Schedule of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended September 30, 2005**

	<b>Balance September 30, 2004</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance September 30, 2005</b>
<b>State of Florida Agency Funds</b>				
Assets:				
Equity in pooled cash and investments	852,632	39,031,124	38,864,166	1,019,590
Liabilities:				
Due to other governments	852,632	39,031,124	38,864,166	1,019,590
<b>Sheriff's Civil, Cash Bond and Fine</b>				
Assets:				
Equity in pooled cash and investments	1,238,409	3,106,360	2,971,536	1,373,233
Liabilities:				
Deposits	1,238,409	3,106,360	2,971,536	1,373,233
<b>Tax Collector's Transfer</b>				
Assets:				
Equity in pooled cash and investments	4,823,474	1,205,360,140	1,204,029,588	6,154,026
Accounts receivable	5,135	6,657,999	6,647,551	15,583
Due from other governments	-	6,926	4,449	2,477
<b>Total assets</b>	<b>4,828,609</b>	<b>1,212,025,065</b>	<b>1,210,681,588</b>	<b>6,172,086</b>
Liabilities:				
Accounts payable	2,751	605,338,438	605,340,794	395
Due to other governments	4,825,858	606,686,627	605,340,794	6,171,691
<b>Total liabilities</b>	<b>4,828,609</b>	<b>1,212,025,065</b>	<b>1,210,681,588</b>	<b>6,172,086</b>
<b>Totals - All Agency Funds</b>				
Assets:				
Equity in pooled cash and investments	\$ 9,203,049	\$ 1,266,920,349	\$ 1,263,562,057	\$ 12,561,341
Accounts receivable	8,098	6,657,999	6,648,577	17,520
Special assessment receivable	354,630	-	95,792	258,838
Special assessment interest receivable	30,133	22,225	26,668	25,690
Due from other governments	-	7,133	4,449	2,684
<b>Total assets</b>	<b>\$ 9,595,910</b>	<b>\$ 1,273,607,706</b>	<b>\$ 1,270,337,543</b>	<b>\$ 12,866,073</b>
Liabilities:				
Accounts payable	\$ 3,844	\$ 605,339,544	\$ 605,341,887	\$ 1,501
Due to other funds	-	85,084	-	85,084
Due to other governments	6,557,750	659,280,384	657,982,358	7,855,776
Deposits	3,034,316	8,647,442	7,013,298	4,668,460
Advance from other funds	-	255,252	-	255,252
<b>Total liabilities</b>	<b>\$ 9,595,910</b>	<b>\$ 1,273,607,706</b>	<b>\$ 1,270,337,543</b>	<b>\$ 12,866,073</b>



**Volusia County**  
**FLORIDA**



**Volusia County**  
**FLORIDA**

## **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.