

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, 2007

	County Transportation Trust	Library	East Volusia Mosquito Control District	Resort Tax
REVENUES				
Taxes	\$ 15,892,687	\$ 17,473,864	\$ 4,944,768	\$ 8,033,455
Licenses and permits	-	-	-	-
Intergovernmental revenues	7,834,069	564,966	387,659	-
Charges for services	1,988,831	160,350	89,403	-
Fines and forfeitures	-	423,106	-	-
Interest revenues	899,055	665,265	265,428	31,582
Miscellaneous revenues	351,900	175,163	206,295	-
Special assessments levied/impact fees	-	-	-	-
Total revenues	<u>26,966,542</u>	<u>19,462,714</u>	<u>5,893,553</u>	<u>8,065,037</u>
EXPENDITURES				
Current:				
General government	-	-	-	107,156
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	25,615,890	-	-	-
Economic environment	-	-	-	-
Human services	-	-	4,899,821	-
Culture/recreation	-	15,412,464	-	-
Total expenditures	<u>25,615,890</u>	<u>15,412,464</u>	<u>4,899,821</u>	<u>107,156</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,350,652</u>	<u>4,050,250</u>	<u>993,732</u>	<u>7,957,881</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	750,000	70,923	-	-
Transfers (out)	(20,618)	(7,740,619)	-	(7,957,881)
Total other financing sources and (uses)	<u>729,382</u>	<u>(7,669,696)</u>	<u>-</u>	<u>(7,957,881)</u>
Net change in fund balances	2,080,034	(3,619,446)	993,732	-
Fund balances - beginning	<u>21,715,059</u>	<u>9,155,685</u>	<u>3,343,728</u>	<u>-</u>
Fund balances - ending	<u>\$ 23,795,093</u>	<u>\$ 5,536,239</u>	<u>\$ 4,337,460</u>	<u>\$ -</u>

Sales Tax Trust	Convention Development Tax	Ponce Inlet Port Authority	E-911 Emergency Telephone System	Special Lighting Districts	Ocean Center
\$ -	\$ 7,881,594	\$ 1,869,248	\$ -	\$ -	\$ -
-	-	-	-	-	-
18,709,880	-	84	1,389,316	-	-
-	-	-	1,097,621	238,119	1,325,723
-	-	-	-	-	-
27,953	86,824	447,137	144,687	-	26,107
-	197,308	-	30	-	355,426
-	-	-	-	-	-
<u>18,737,833</u>	<u>8,165,726</u>	<u>2,316,469</u>	<u>2,631,654</u>	<u>238,119</u>	<u>1,707,256</u>
-	-	-	-	-	-
-	-	-	1,956,460	-	-
-	-	-	-	-	-
-	-	2,512,822	-	217,773	-
-	8,923,380	-	-	-	-
-	-	-	-	-	-
-	-	243,070	-	-	4,160,261
<u>-</u>	<u>8,923,380</u>	<u>2,755,892</u>	<u>1,956,460</u>	<u>217,773</u>	<u>4,160,261</u>
<u>18,737,833</u>	<u>(757,654)</u>	<u>(439,423)</u>	<u>675,194</u>	<u>20,346</u>	<u>(2,453,005)</u>
-	-	1,876,870	-	-	2,819,001
<u>(18,737,833)</u>	<u>-</u>	<u>(1,285,377)</u>	<u>(650,891)</u>	<u>-</u>	<u>-</u>
<u>(18,737,833)</u>	<u>-</u>	<u>591,493</u>	<u>(650,891)</u>	<u>-</u>	<u>2,819,001</u>
-	(757,654)	152,070	24,303	20,346	365,996
-	3,108,526	7,986,053	2,777,099	(8,724)	1,777,985
<u>\$ -</u>	<u>\$ 2,350,872</u>	<u>\$ 8,138,123</u>	<u>\$ 2,801,402</u>	<u>\$ 11,622</u>	<u>\$ 2,143,981</u>

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	Manatee Conservation	Road Impact Fees	Park Impact Fees	Fire Services
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 26,145,726
Licenses and permits	105,000	-	-	-
Intergovernmental revenues	-	-	-	33,963
Charges for services	-	26,259	-	1,075,852
Fines and forfeitures	-	-	-	-
Interest revenues	14,385	776,458	177,939	911,426
Miscellaneous revenues	-	38,760	-	12,106
Special assessments levied/impact fees	-	7,782,478	386,444	-
Total revenues	119,385	8,623,955	564,383	28,179,073
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	26,378,409
Physical environment	1,470	-	-	-
Transportation	-	6,038,562	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture/recreation	-	-	371,997	-
Total expenditures	1,470	6,038,562	371,997	26,378,409
Excess (deficiency) of revenues over (under) expenditures	117,915	2,585,393	192,386	1,800,664
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	(24,964)	(4,789,427)	(200,000)	(1,648,457)
Total other financing sources and (uses)	(24,964)	(4,789,427)	(200,000)	(1,648,457)
Net change in fund balances	92,951	(2,204,034)	(7,614)	152,207
Fund balances - beginning	195,005	15,407,949	3,119,955	6,755,365
Fund balances - ending	\$ 287,956	\$ 13,203,915	\$ 3,112,341	\$ 6,907,572

Fire Impact Fees	Silver Sands / Bethune Beach Municipal Service District	Gemini Springs Addition	Stormwater Utility	Volusia ECHO	Volusia Forever
\$ -	\$ 11,831	\$ -	\$ -	\$ 7,323,668	\$ 4,078,401
-	-	-	-	-	-
-	-	-	325,000	406	172
-	-	-	4,485,608	-	-
-	-	-	-	-	-
45,769	285	6,362	201,182	891,804	376,391
-	-	-	15,774	-	7,153
268,963	-	-	-	-	-
<u>314,732</u>	<u>12,116</u>	<u>6,362</u>	<u>5,027,564</u>	<u>8,215,878</u>	<u>4,462,117</u>
-	-	-	-	-	-
100,000	-	-	-	-	-
-	-	-	-	-	705,901
-	15,751	-	4,688,361	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	3,492,408	-
<u>100,000</u>	<u>15,751</u>	<u>-</u>	<u>4,688,361</u>	<u>3,492,408</u>	<u>705,901</u>
<u>214,732</u>	<u>(3,635)</u>	<u>6,362</u>	<u>339,203</u>	<u>4,723,470</u>	<u>3,756,216</u>
35,000	-	-	-	-	-
-	-	-	(79,313)	(2,243,075)	(895,901)
<u>35,000</u>	<u>-</u>	<u>-</u>	<u>(79,313)</u>	<u>(2,243,075)</u>	<u>(895,901)</u>
249,732	(3,635)	6,362	259,890	2,480,395	2,860,315
<u>714,057</u>	<u>4,002</u>	<u>111,917</u>	<u>2,192,601</u>	<u>11,523,907</u>	<u>6,328,944</u>
<u>\$ 963,789</u>	<u>\$ 367</u>	<u>\$ 118,279</u>	<u>\$ 2,452,491</u>	<u>\$ 14,004,302</u>	<u>\$ 9,189,259</u>

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	Law/Beach Enforcement Trust	Federal Forfeiture Sharing	State Housing Incentive Program (S.H.I.P.)	Hurricane Housing Recovery Program (H.H.R.P.)
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	3,738,128	715,716
Charges for services	-	-	1,257,075	-
Fines and forfeitures	-	-	-	-
Interest revenues	46,439	6,484	385,185	158,182
Miscellaneous revenues	1,333,171	428,343	279	-
Special assessments levied/impact fees	-	-	-	-
Total revenues	<u>1,379,610</u>	<u>434,827</u>	<u>5,380,667</u>	<u>873,898</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	991,276	528,928	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	5,159,836	787,791
Human services	-	-	337,546	86,107
Culture/recreation	-	-	-	-
Total expenditures	<u>991,276</u>	<u>528,928</u>	<u>5,497,382</u>	<u>873,898</u>
Excess (deficiency) of revenues over (under) expenditures	<u>388,334</u>	<u>(94,101)</u>	<u>(116,715)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	32,506	-
Transfers (out)	(68,921)	-	-	-
Total other financing sources and (uses)	<u>(68,921)</u>	<u>-</u>	<u>32,506</u>	<u>-</u>
Net change in fund balances	319,413	(94,101)	(84,209)	-
Fund balances - beginning	<u>159,943</u>	<u>107,446</u>	<u>1,938,489</u>	<u>-</u>
Fund balances - ending	<u>\$ 479,356</u>	<u>\$ 13,345</u>	<u>\$ 1,854,280</u>	<u>\$ -</u>

Library Endowment	Corrections - Welfare Trust	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ 93,655,242
-	-	105,000
-	-	33,699,359
-	-	11,744,841
-	-	423,106
17,053	57,394	6,666,776
-	443,522	3,565,230
-	-	8,437,885
<u>17,053</u>	<u>500,916</u>	<u>158,297,439</u>
-	-	107,156
-	159,697	30,114,770
-	-	707,371
-	-	39,089,159
-	-	14,871,007
-	-	5,323,474
-	-	23,680,200
<u>-</u>	<u>159,697</u>	<u>113,893,137</u>
<u>17,053</u>	<u>341,219</u>	<u>44,404,302</u>
-	-	5,584,300
<u>(70,923)</u>	<u>(104,262)</u>	<u>(46,518,462)</u>
<u>(70,923)</u>	<u>(104,262)</u>	<u>(40,934,162)</u>
(53,870)	236,957	3,470,140
<u>394,601</u>	<u>873,107</u>	<u>99,682,699</u>
<u>\$ 340,731</u>	<u>\$ 1,110,064</u>	<u>\$ 103,152,839</u>