

**COUNTY OF VOLUSIA, FLORIDA**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2007**

|  | <b>Total Nonmajor<br/>Special Revenue<br/>Funds</b> | <b>Total Nonmajor<br/>Debt Service<br/>Funds</b> | <b>Total Nonmajor<br/>Capital Project<br/>Funds</b> | <b>Total Nonmajor<br/>Governmental<br/>Funds</b> |
|--|---|--|---|--|
| <b>REVENUES</b>  |   |  |   |  |
| Taxes  | \$ 93,655,242                                       | \$ 3,245,383                                     | \$ -  | \$ 96,900,625                                    |
| Licenses and permits   | 105,000   | -  | -   | 105,000  |
| Intergovernmental revenues   | 33,699,359  | 234  | 502,053   | 34,201,646                                       |
| Charges for services   | 11,744,841  | -  | -   | 11,744,841                                       |
| Fines and forfeitures  | 423,106   | -  | -   | 423,106  |
| Interest revenues  | 6,666,776   | 612,200  | 2,563,457   | 9,842,433  |
| Miscellaneous revenues   | 3,565,230   | 442,683  | 129,290   | 4,137,203  |
| Special assessments<br>levied/impact fees                            | 8,437,885   | -  | -   | 8,437,885  |
| <b>Total revenues</b>  | <u>158,297,439</u>                                  | <u>4,300,500</u>                                 | <u>3,194,800</u>                                    | <u>165,792,739</u>                               |
| <b>EXPENDITURES</b>  |   |  |   |  |
| Current:   |   |  |   |  |
| General government   | 107,156   | -  | -   | 107,156  |
| Public safety  | 30,114,770  | -  | -   | 30,114,770                                       |
| Physical environment   | 707,371   | -  | -   | 707,371  |
| Transportation   | 39,089,159  | -  | -   | 39,089,159                                       |
| Economic environment   | 14,871,007  | -  | -   | 14,871,007                                       |
| Human services   | 5,323,474   | -  | -   | 5,323,474  |
| Culture/recreation   | 23,680,200  | -  | -   | 23,680,200                                       |
| Debt service:  |   |  |   |  |
| Principal retirement   | -   | 16,254,320                                       | -   | 16,254,320                                       |
| Interest and fiscal charges  | -   | 11,217,426                                       | -   | 11,217,426                                       |
| Capital outlay   | -   | -  | 28,659,029  | 28,659,029                                       |
| <b>Total expenditures</b>  | <u>113,893,137</u>                                  | <u>27,471,746</u>                                | <u>28,659,029</u>                                   | <u>170,023,912</u>                               |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <u>44,404,302</u>                                   | <u>(23,171,246)</u>                              | <u>(25,464,229)</u>                                 | <u>(4,231,173)</u>                               |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |   |  |   |  |
| Transfers in   | 5,584,300   | 23,233,731                                       | 38,056,812  | 66,874,843                                       |
| Transfers (out)  | (46,518,462)  | -  | (1,037,239)   | (47,555,701)                                     |
| Issuance of notes/bonds payable                                      | -   | -  | 9,400,000   | 9,400,000  |
| <b>Total other financing<br/>sources and (uses)</b>                  | <u>(40,934,162)</u>                                 | <u>23,233,731</u>                                | <u>46,419,573</u>                                   | <u>28,719,142</u>                                |
| <b>Net change in fund balances</b>                                   | <u>3,470,140</u>                                    | <u>62,485</u>                                    | <u>20,955,344</u>                                   | <u>24,487,969</u>                                |
| <b>Fund balances - beginning</b>                                     | <u>99,682,699</u>                                   | <u>2,639,752</u>                                 | <u>50,345,853</u>                                   | <u>152,668,304</u>                               |
| <b>Fund balances - ending</b>  | <u>\$ 103,152,839</u>                               | <u>\$ 2,702,237</u>                              | <u>\$ 71,301,197</u>                                | <u>\$ 177,156,273</u>                            |