

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, 2008

	County Transportation Trust	Library	East Volusia Mosquito Control District	Resort Tax
REVENUES				
Taxes	\$ 15,069,088	\$ 17,176,792	\$ 4,852,817	\$ 7,666,321
Licenses and permits	-	-	-	-
Intergovernmental revenues	8,740,244	529,248	312,981	-
Charges for services	1,593,261	170,420	229,827	-
Fines and forfeitures	-	455,172	-	-
Interest revenues	801,845	435,844	222,034	17,119
Miscellaneous revenues	450,438	202,050	190,192	-
Special assessments levied/impact fees	-	-	-	-
Total revenues	<u>26,654,876</u>	<u>18,969,526</u>	<u>5,807,851</u>	<u>7,683,440</u>
EXPENDITURES				
Current:				
General government	-	-	-	102,345
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	25,006,545	-	-	-
Economic environment	-	-	-	-
Human services	-	-	4,948,548	-
Culture/recreation	-	15,503,780	-	-
Total expenditures	<u>25,006,545</u>	<u>15,503,780</u>	<u>4,948,548</u>	<u>102,345</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,648,331</u>	<u>3,465,746</u>	<u>859,303</u>	<u>7,581,095</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,750,080	36,909	-	-
Transfers (out)	(547,045)	(2,590,683)	-	(7,581,095)
Total other financing sources and (uses)	<u>1,203,035</u>	<u>(2,553,774)</u>	<u>-</u>	<u>(7,581,095)</u>
Net change in fund balances	2,851,366	911,972	859,303	-
Fund balances - beginning, restated	<u>23,795,093</u>	<u>5,536,239</u>	<u>4,443,268</u>	<u>-</u>
Fund balances - ending	<u>\$ 26,646,459</u>	<u>\$ 6,448,211</u>	<u>\$ 5,302,571</u>	<u>\$ -</u>

Sales Tax Trust	Convention Development Tax	Ponce Inlet Port Authority	E-911 Emergency Telephone System	Special Lighting Districts	Ocean Center
\$ -	\$ 7,518,320	\$ 1,834,497	\$ -	\$ -	\$ -
-	-	-	-	-	-
17,199,118	-	83	2,742,422	-	-
-	-	-	-	247,333	1,247,045
-	-	-	-	-	-
-	35,509	408,768	128,928	-	40,042
-	181,307	-	-	-	396,508
-	-	-	-	-	-
<u>17,199,118</u>	<u>7,735,136</u>	<u>2,243,348</u>	<u>2,871,350</u>	<u>247,333</u>	<u>1,683,595</u>
-	-	-	-	-	-
-	-	-	1,503,513	-	-
-	-	-	-	-	-
-	-	1,592,941	-	239,944	-
-	8,833,550	-	-	-	-
-	-	-	-	-	-
-	-	112,007	-	-	4,037,485
<u>-</u>	<u>8,833,550</u>	<u>1,704,948</u>	<u>1,503,513</u>	<u>239,944</u>	<u>4,037,485</u>
<u>17,199,118</u>	<u>(1,098,414)</u>	<u>538,400</u>	<u>1,367,837</u>	<u>7,389</u>	<u>(2,353,890)</u>
-	-	-	-	-	2,104,970
<u>(17,199,118)</u>	<u>-</u>	<u>(648,660)</u>	<u>(489,572)</u>	<u>-</u>	<u>-</u>
<u>(17,199,118)</u>	<u>-</u>	<u>(648,660)</u>	<u>(489,572)</u>	<u>-</u>	<u>2,104,970</u>
-	(1,098,414)	(110,260)	878,265	7,389	(248,920)
<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>
<u>\$ -</u>	<u>\$ 1,252,458</u>	<u>\$ 8,027,863</u>	<u>\$ 3,679,667</u>	<u>\$ 19,011</u>	<u>\$ 1,895,061</u>

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Nonmajor Governmental Funds - Special Revenue Funds
For the Year Ended September 30, 2008

	Manatee Conservation	Road Impact Fees	Park Impact Fees	Fire Services
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 26,059,813
Licenses and permits	224,500	-	-	-
Intergovernmental revenues	-	-	-	54,989
Charges for services	-	24,180	-	1,165,644
Fines and forfeitures	-	-	-	-
Interest revenues	16,938	679,236	131,721	744,884
Miscellaneous revenues	-	192,702	-	55,179
Special assessments levied/impact fees	-	8,925,554	193,161	-
Total revenues	<u>241,438</u>	<u>9,821,672</u>	<u>324,882</u>	<u>28,080,509</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	25,397,790
Physical environment	20,901	-	-	-
Transportation	-	3,025,548	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture/recreation	-	-	37,711	-
Total expenditures	<u>20,901</u>	<u>3,025,548</u>	<u>37,711</u>	<u>25,397,790</u>
Excess (deficiency) of revenues over (under) expenditures	<u>220,537</u>	<u>6,796,124</u>	<u>287,171</u>	<u>2,682,719</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	(132,714)	(4,816,250)	-	(339,740)
Total other financing sources and (uses)	<u>(132,714)</u>	<u>(4,816,250)</u>	<u>-</u>	<u>(339,740)</u>
Net change in fund balances	87,823	1,979,874	287,171	2,342,979
Fund balances - beginning, restated	<u>287,956</u>	<u>13,203,915</u>	<u>3,112,341</u>	<u>6,907,572</u>
Fund balances - ending	<u>\$ 375,779</u>	<u>\$ 15,183,789</u>	<u>\$ 3,399,512</u>	<u>\$ 9,250,551</u>

Fire Impact Fees	Silver Sands / Bethune Beach Municipal Service District	Gemini Springs Addition	Stormwater Utility	Volusia ECHO	Volusia Forever
\$ -	\$ 11,610	\$ -	\$ -	\$ 7,197,420	\$ 3,819,103
-	-	-	-	-	-
-	-	-	-	487	120
-	-	-	4,601,395	-	42,644
-	-	-	-	-	-
42,721	76	4,865	196,255	693,671	395,688
-	-	-	-	-	43,817
126,704	-	-	-	-	-
<u>169,425</u>	<u>11,686</u>	<u>4,865</u>	<u>4,797,650</u>	<u>7,891,578</u>	<u>4,301,372</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,153,417
-	16,350	-	3,664,892	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	5,029,008	-
<u>-</u>	<u>16,350</u>	<u>-</u>	<u>3,664,892</u>	<u>5,029,008</u>	<u>1,153,417</u>
<u>169,425</u>	<u>(4,664)</u>	<u>4,865</u>	<u>1,132,758</u>	<u>2,862,570</u>	<u>3,147,955</u>
-	4,297	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(400,000)</u>	<u>(1,886,757)</u>	<u>(2,718,380)</u>
<u>-</u>	<u>4,297</u>	<u>-</u>	<u>(400,000)</u>	<u>(1,886,757)</u>	<u>(2,718,380)</u>
169,425	(367)	4,865	732,758	975,813	429,575
<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>
<u>\$ 1,133,214</u>	<u>\$ -</u>	<u>\$ 123,144</u>	<u>\$ 3,185,249</u>	<u>\$ 14,980,115</u>	<u>\$ 9,618,834</u>

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For the Year Ended September 30, 2008

	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	-	-	4,804,545	2,284,346
Charges for services	-	-	836,924	-
Fines and forfeitures	-	-	-	-
Interest revenues	24,361	2,332	177,009	44,287
Miscellaneous revenues	341,519	177,748	15	1,346
Special assessments levied/impact fees	-	-	-	-
Total revenues	<u>365,880</u>	<u>180,080</u>	<u>5,818,493</u>	<u>2,329,979</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	393,810	30,842	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	5,312,380	2,070,270
Human services	-	-	257,224	259,709
Culture/recreation	-	-	-	-
Total expenditures	<u>393,810</u>	<u>30,842</u>	<u>5,569,604</u>	<u>2,329,979</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(27,930)</u>	<u>149,238</u>	<u>248,889</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	(15,714)	-	-	-
Total other financing sources and (uses)	<u>(15,714)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(43,644)</u>	<u>149,238</u>	<u>248,889</u>	<u>-</u>
Fund balances - beginning, restated	<u>479,356</u>	<u>13,345</u>	<u>1,854,280</u>	<u>-</u>
Fund balances - ending	<u>\$ 435,712</u>	<u>\$ 162,583</u>	<u>\$ 2,103,169</u>	<u>\$ -</u>

Library Endowment	Corrections - Welfare Trust	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ 91,205,781
-	-	224,500
-	-	36,668,583
-	-	10,158,673
-	-	455,172
12,665	45,966	5,302,764
2,500	378,668	2,613,989
-	-	9,245,419
<u>15,165</u>	<u>424,634</u>	<u>155,874,881</u>
-	-	102,345
-	193,869	27,519,824
-	-	1,174,318
-	-	33,546,220
-	-	16,216,200
-	-	5,465,481
-	-	24,719,991
<u>-</u>	<u>193,869</u>	<u>108,744,379</u>
<u>15,165</u>	<u>230,765</u>	<u>47,130,502</u>
-	-	3,896,256
<u>(36,909)</u>	<u>-</u>	<u>(39,402,637)</u>
<u>(36,909)</u>	<u>-</u>	<u>(35,506,381)</u>
(21,744)	230,765	11,624,121
<u>340,731</u>	<u>1,110,064</u>	<u>103,258,647</u>
<u>\$ 318,987</u>	<u>\$ 1,340,829</u>	<u>\$ 114,882,768</u>