

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, 2009

	County Transportation Trust	Library	East Volusia Mosquito Control District	Resort Tax
REVENUES				
Taxes	\$ 15,138,028	\$ 17,637,561	\$ 5,044,933	\$ 6,853,970
Licenses and permits	-	-	-	-
Intergovernmental revenues	8,486,430	395,792	197,639	-
Charges for services	1,555,582	165,001	237,389	-
Fines and forfeitures	-	467,567	-	-
Interest revenues	772,795	353,776	217,691	9,307
Miscellaneous revenues	528,817	134,741	196,720	-
Special assessments levied/impact fees	-	-	-	-
Total revenues	<u>26,481,652</u>	<u>19,154,438</u>	<u>5,894,372</u>	<u>6,863,277</u>
EXPENDITURES				
Current:				
General government	-	-	-	91,438
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	19,602,602	-	-	-
Economic environment	-	-	-	-
Human services	-	-	3,817,732	-
Culture/recreation	-	15,941,069	-	-
Total expenditures	<u>19,602,602</u>	<u>15,941,069</u>	<u>3,817,732</u>	<u>91,438</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,879,050</u>	<u>3,213,369</u>	<u>2,076,640</u>	<u>6,771,839</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,798,024	47,170	-	-
Transfers (out)	(909,780)	(1,010,515)	-	(6,771,839)
Total other financing sources and (uses)	<u>888,244</u>	<u>(963,345)</u>	<u>-</u>	<u>(6,771,839)</u>
Net change in fund balances	7,767,294	2,250,024	2,076,640	-
Fund balances - beginning	<u>26,646,459</u>	<u>6,448,211</u>	<u>5,302,571</u>	<u>-</u>
Fund balances - ending	<u>\$ 34,413,753</u>	<u>\$ 8,698,235</u>	<u>\$ 7,379,211</u>	<u>\$ -</u>

Sales Tax Trust	Convention Development Tax	Ponce Inlet Port Authority	E-911 Emergency Telephone System	Special Lighting Districts	Ocean Center
\$ -	\$ 6,721,168	\$ 1,907,197	\$ -	\$ -	\$ -
-	-	-	-	-	-
15,493,144	-	278	2,503,385	-	-
-	-	-	973	306,666	1,271,504
-	-	-	-	-	-
-	16,855	264,581	123,950	-	21,116
-	191,829	-	-	-	680,827
-	-	-	-	-	-
<u>15,493,144</u>	<u>6,929,852</u>	<u>2,172,056</u>	<u>2,628,308</u>	<u>306,666</u>	<u>1,973,447</u>
-	-	-	-	-	-
-	-	-	1,431,668	-	-
-	-	-	-	-	-
-	-	1,064,895	-	257,683	-
-	6,594,733	-	-	-	-
-	-	-	-	-	-
-	-	483,548	-	-	5,040,778
<u>-</u>	<u>6,594,733</u>	<u>1,548,443</u>	<u>1,431,668</u>	<u>257,683</u>	<u>5,040,778</u>
<u>15,493,144</u>	<u>335,119</u>	<u>623,613</u>	<u>1,196,640</u>	<u>48,983</u>	<u>(3,067,331)</u>
-	-	7,860	-	-	2,076,868
<u>(15,493,144)</u>	<u>-</u>	<u>(1,513,506)</u>	<u>(589,572)</u>	<u>-</u>	<u>-</u>
<u>(15,493,144)</u>	<u>-</u>	<u>(1,505,646)</u>	<u>(589,572)</u>	<u>-</u>	<u>2,076,868</u>
-	335,119	(882,033)	607,068	48,983	(990,463)
<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>
<u>\$ -</u>	<u>\$ 1,587,577</u>	<u>\$ 7,145,830</u>	<u>\$ 4,286,735</u>	<u>\$ 67,994</u>	<u>\$ 904,598</u>

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Nonmajor Governmental Funds - Special Revenue Funds
For the Year Ended September 30, 2009

	Manatee Conservation	Road Impact Fees	Park Impact Fees	Fire Services
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 26,596,500
Licenses and permits	27,000	-	-	-
Intergovernmental revenues	-	-	-	43,769
Charges for services	-	-	-	1,179,567
Fines and forfeitures	-	-	-	-
Interest revenues	10,315	416,998	108,481	618,717
Miscellaneous revenues	-	-	-	34,755
Special assessments levied/impact fees	-	3,365,102	73,870	-
Total revenues	<u>37,315</u>	<u>3,782,100</u>	<u>182,351</u>	<u>28,473,308</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	25,707,727
Physical environment	100,408	-	-	-
Transportation	-	1,759,791	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture/recreation	-	-	21,020	-
Total expenditures	<u>100,408</u>	<u>1,759,791</u>	<u>21,020</u>	<u>25,707,727</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(63,093)</u>	<u>2,022,309</u>	<u>161,331</u>	<u>2,765,581</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	1,121
Transfers (out)	(136,609)	(3,935,079)	-	(904,254)
Total other financing sources and (uses)	<u>(136,609)</u>	<u>(3,935,079)</u>	<u>-</u>	<u>(903,133)</u>
Net change in fund balances	(199,702)	(1,912,770)	161,331	1,862,448
Fund balances - beginning	<u>375,779</u>	<u>15,183,789</u>	<u>3,399,512</u>	<u>9,250,551</u>
Fund balances - ending	<u>\$ 176,077</u>	<u>\$ 13,271,019</u>	<u>\$ 3,560,843</u>	<u>\$ 11,112,999</u>

Fire Impact Fees	Silver Sands / Bethune Beach Municipal Service District	Gemini Springs Addition	Stormwater Utility	Volusia ECHO	Volusia Forever
\$ -	\$ 11,604	\$ -	\$ -	\$ 7,044,409	\$ 3,603,501
-	-	-	-	-	-
-	-	-	-	964	312
-	-	-	4,717,141	-	36,742
-	-	-	-	-	-
38,079	172	3,665	100,824	490,314	347,208
-	-	-	17	-	88,524
88,654	-	-	-	-	-
<u>126,733</u>	<u>11,776</u>	<u>3,665</u>	<u>4,817,982</u>	<u>7,535,687</u>	<u>4,076,287</u>
-	-	-	-	-	-
6,686	-	-	-	-	-
-	-	-	-	-	938,557
-	16,159	-	4,298,669	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	4,615,890	-
<u>6,686</u>	<u>16,159</u>	<u>-</u>	<u>4,298,669</u>	<u>4,615,890</u>	<u>938,557</u>
<u>120,047</u>	<u>(4,383)</u>	<u>3,665</u>	<u>519,313</u>	<u>2,919,797</u>	<u>3,137,730</u>
-	6,598	-	58,183	-	-
-	-	(20,000)	(106,199)	(4,528,270)	(1,392,214)
-	6,598	(20,000)	(48,016)	(4,528,270)	(1,392,214)
120,047	2,215	(16,335)	471,297	(1,608,473)	1,745,516
<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>
<u>\$ 1,253,261</u>	<u>\$ 2,215</u>	<u>\$ 106,809</u>	<u>\$ 3,656,546</u>	<u>\$ 13,371,642</u>	<u>\$ 11,364,350</u>

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Nonmajor Governmental Funds - Special Revenue Funds
For the Year Ended September 30, 2009

	Law/Beach Enforcement Trust	Federal Forfeiture Sharing	State Housing Incentive Program (S.H.I.P.)	Library Endowment
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	3,017,637	-
Charges for services	-	-	894,373	-
Fines and forfeitures	281,975	984,652	-	-
Interest revenues	18,729	9,651	112,012	9,563
Miscellaneous revenues	80,199	-	500	100,000
Special assessments levied/impact fees	-	-	-	-
Total revenues	<u>380,903</u>	<u>994,303</u>	<u>4,024,522</u>	<u>109,563</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	290,950	219,196	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	2,933,331	-
Human services	-	-	396,407	-
Culture/recreation	-	-	-	-
Total expenditures	<u>290,950</u>	<u>219,196</u>	<u>3,329,738</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>89,953</u>	<u>775,107</u>	<u>694,784</u>	<u>109,563</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	(35,704)	-	-	(47,170)
Total other financing sources and (uses)	<u>(35,704)</u>	<u>-</u>	<u>-</u>	<u>(47,170)</u>
Net change in fund balances	54,249	775,107	694,784	62,393
Fund balances - beginning	<u>435,712</u>	<u>162,583</u>	<u>2,103,169</u>	<u>318,987</u>
Fund balances - ending	<u>\$ 489,961</u>	<u>\$ 937,690</u>	<u>\$ 2,797,953</u>	<u>\$ 381,380</u>

Corrections - Welfare Trust	Total Nonmajor Special Revenue Funds
\$ -	\$ 90,558,871
-	27,000
-	30,139,350
-	10,364,938
-	1,734,194
36,074	4,100,873
344,246	2,381,175
-	3,527,626
<u>380,320</u>	<u>142,834,027</u>
-	91,438
514,058	28,170,285
-	1,038,965
-	26,999,799
-	9,528,064
-	4,214,139
-	26,102,305
<u>514,058</u>	<u>96,144,995</u>
<u>(133,738)</u>	<u>46,689,032</u>
-	3,995,824
-	<u>(37,393,855)</u>
-	<u>(33,398,031)</u>
(133,738)	13,291,001
<u>1,340,829</u>	<u>114,882,768</u>
<u>\$ 1,207,091</u>	<u>\$ 128,173,769</u>