

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, 2009

	Limited Tax General Obligation Bonds	Subordinate Lien Sales Tax Revenue Bonds	Gas Tax Revenue Bonds
REVENUES			
Taxes	\$ 3,440,441	\$ -	\$ -
Intergovernmental revenues	652	-	-
Interest revenues	67,137	140,156	58,343
Total revenues	<u>3,508,230</u>	<u>140,156</u>	<u>58,343</u>
EXPENDITURES			
Debt service:			
Principal retirement	2,085,000	4,625,000	2,550,000
Interest and fiscal charges	1,346,201	2,856,557	2,340,898
Bond issuance costs	-	24,166	-
Total expenditures	<u>3,431,201</u>	<u>7,505,723</u>	<u>4,890,898</u>
Excess (deficiency) of revenues over (under) expenditures	<u>77,029</u>	<u>(7,365,567)</u>	<u>(4,832,555)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	10,894,242	4,832,555
Refunding bonds issued	-	5,812,000	-
Payment to refunded bond escrow agent	-	(7,184,687)	-
Total other financing sources and (uses)	<u>-</u>	<u>9,521,555</u>	<u>4,832,555</u>
Net change in fund balances	77,029	2,155,988	-
Fund balances - beginning	<u>254,885</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 331,914</u></u>	<u><u>\$ 2,155,988</u></u>	<u><u>\$ -</u></u>

Tourist Development Tax Refunding Revenue Bonds	Capital Improvement Revenue and Refunding Bonds	Lease Purchase Agreements	Total Nonmajor Debt Service Funds
\$ -	\$ -	\$ -	\$ 3,440,441
-	-	-	652
51,749	-	-	317,385
<u>51,749</u>	<u>-</u>	<u>-</u>	<u>3,758,478</u>
2,070,000	-	6,861,000	18,191,000
2,648,188	14,621	570,531	9,776,996
-	-	-	24,166
<u>4,718,188</u>	<u>14,621</u>	<u>7,431,531</u>	<u>27,992,162</u>
<u>(4,666,439)</u>	<u>(14,621)</u>	<u>(7,431,531)</u>	<u>(24,233,684)</u>
4,693,297	14,621	7,431,531	27,866,246
-	-	-	5,812,000
-	-	-	(7,184,687)
<u>4,693,297</u>	<u>14,621</u>	<u>7,431,531</u>	<u>26,493,559</u>
26,858	-	-	2,259,875
<u>2,616,775</u>	<u>-</u>	<u>-</u>	<u>2,871,660</u>
<u>\$ 2,643,633</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,131,535</u>