

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, 2010

	County Transportation Trust	Library	East Volusia Mosquito Control District	Resort Tax
REVENUES				
Taxes	\$ 14,977,943	\$ 17,737,066	\$ 4,279,906	\$ 6,792,353
Licenses and permits	-	-	-	-
Intergovernmental revenues	7,512,498	343,192	228,513	-
Charges for services	436,863	175,048	98,604	-
Fines and forfeitures	-	500,412	-	-
Interest revenues	283,391	189,845	89,176	2,000
Miscellaneous revenues	223,832	420,806	61,689	-
Special assessments levied/impact fees	-	-	-	-
Total revenues	<u>23,434,527</u>	<u>19,366,369</u>	<u>4,757,888</u>	<u>6,794,353</u>
EXPENDITURES				
Current:				
General government	-	-	-	90,634
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	21,394,919	-	-	-
Economic environment	-	-	-	-
Human services	-	-	3,567,968	-
Culture/recreation	-	15,990,621	-	-
Total expenditures	<u>21,394,919</u>	<u>15,990,621</u>	<u>3,567,968</u>	<u>90,634</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,039,608</u>	<u>3,375,748</u>	<u>1,189,920</u>	<u>6,703,719</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,537,986	7,028	-	-
Transfers (out)	(1,466,438)	(2,503,038)	-	(6,703,719)
Total other financing sources and (uses)	<u>71,548</u>	<u>(2,496,010)</u>	<u>-</u>	<u>(6,703,719)</u>
Net change in fund balances	2,111,156	879,738	1,189,920	-
Fund balances - beginning	<u>34,413,753</u>	<u>8,698,235</u>	<u>7,379,211</u>	<u>-</u>
Fund balances - ending	<u>\$ 36,524,909</u>	<u>\$ 9,577,973</u>	<u>\$ 8,569,131</u>	<u>\$ -</u>

Sales Tax Trust	Convention Development Tax	Ponce Inlet Port Authority	E-911 Emergency Telephone System	Special Lighting Districts	Ocean Center
\$ -	\$ 6,792,304	\$ 1,908,845	\$ -	\$ -	\$ -
-	-	-	-	-	-
15,250,772	-	-	2,556,614	-	-
-	-	-	-	271,369	1,420,663
-	-	-	-	-	-
20,857	12,303	82,073	39,881	-	(1,659)
-	178,072	1,117	-	-	391,389
-	-	-	-	-	-
<u>15,271,629</u>	<u>6,982,679</u>	<u>1,992,035</u>	<u>2,596,495</u>	<u>271,369</u>	<u>1,810,393</u>
-	-	-	-	-	-
-	-	-	1,779,183	-	-
-	-	-	-	-	-
-	-	1,026,631	-	275,560	-
-	6,342,890	-	-	-	-
-	-	-	-	-	-
-	-	107,983	-	-	4,310,617
<u>-</u>	<u>6,342,890</u>	<u>1,134,614</u>	<u>1,779,183</u>	<u>275,560</u>	<u>4,310,617</u>
<u>15,271,629</u>	<u>639,789</u>	<u>857,421</u>	<u>817,312</u>	<u>(4,191)</u>	<u>(2,500,224)</u>
-	-	-	-	-	3,260,948
<u>(15,271,629)</u>	<u>-</u>	<u>(517,837)</u>	<u>(665,363)</u>	<u>-</u>	<u>(253,496)</u>
<u>(15,271,629)</u>	<u>-</u>	<u>(517,837)</u>	<u>(665,363)</u>	<u>-</u>	<u>3,007,452</u>
-	639,789	339,584	151,949	(4,191)	507,228
-	1,587,577	7,145,830	4,286,735	67,994	904,598
<u>\$ -</u>	<u>\$ 2,227,366</u>	<u>\$ 7,485,414</u>	<u>\$ 4,438,684</u>	<u>\$ 63,803</u>	<u>\$ 1,411,826</u>

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Nonmajor Governmental Funds - Special Revenue Funds
For the Year Ended September 30, 2010

	Manatee Conservation	Road Impact Fees	Park Impact Fees	Fire Services
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 24,932,604
Licenses and permits	7,000	-	-	-
Intergovernmental revenues	-	-	-	52,783
Charges for services	-	-	-	168,827
Fines and forfeitures	-	-	-	-
Interest revenues	560	108,223	33,750	184,958
Miscellaneous revenues	-	6,500	-	40,264
Special assessments levied/impact fees	-	3,249,202	81,377	-
Total revenues	<u>7,560</u>	<u>3,363,925</u>	<u>115,127</u>	<u>25,379,436</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	23,048,243
Physical environment	25,615	-	-	-
Transportation	-	1,948,383	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture/recreation	-	-	88,655	-
Total expenditures	<u>25,615</u>	<u>1,948,383</u>	<u>88,655</u>	<u>23,048,243</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(18,055)</u>	<u>1,415,542</u>	<u>26,472</u>	<u>2,331,193</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	219,394	-
Transfers (out)	(33,346)	(3,570,118)	(200,000)	-
Total other financing sources and (uses)	<u>(33,346)</u>	<u>(3,570,118)</u>	<u>19,394</u>	<u>-</u>
Net change in fund balances	<u>(51,401)</u>	<u>(2,154,576)</u>	<u>45,866</u>	<u>2,331,193</u>
Fund balances - beginning	<u>176,077</u>	<u>13,271,019</u>	<u>3,560,843</u>	<u>11,112,999</u>
Fund balances - ending	<u>\$ 124,676</u>	<u>\$ 11,116,443</u>	<u>\$ 3,606,709</u>	<u>\$ 13,444,192</u>

Fire Impact Fees	Silver Sands / Bethune Beach Municipal Service District	Gemini Springs Addition	Stormwater Utility	Volusia ECHO	Volusia Forever
\$ -	\$ 11,728	\$ -	\$ -	\$ 5,853,985	\$ 2,401,566
-	-	-	-	-	-
-	-	-	-	830	78,069
-	-	-	4,625,761	-	362,138
-	-	-	-	-	-
12,552	125	1,048	60,678	168,752	144,917
-	-	-	30,372	-	36,742
46,396	-	-	-	-	-
<u>58,948</u>	<u>11,853</u>	<u>1,048</u>	<u>4,716,811</u>	<u>6,023,567</u>	<u>3,023,432</u>
-	-	-	-	-	-
26,848	-	-	-	-	-
-	-	-	-	-	853,405
-	15,478	-	4,290,717	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,868,922	-
<u>26,848</u>	<u>15,478</u>	<u>-</u>	<u>4,290,717</u>	<u>1,868,922</u>	<u>853,405</u>
<u>32,100</u>	<u>(3,625)</u>	<u>1,048</u>	<u>426,094</u>	<u>4,154,645</u>	<u>2,170,027</u>
-	6,582	-	-	-	-
-	-	-	-	(2,885,457)	-
-	6,582	-	-	(2,885,457)	-
32,100	2,957	1,048	426,094	1,269,188	2,170,027
<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>
<u>\$ 1,285,361</u>	<u>\$ 5,172</u>	<u>\$ 107,857</u>	<u>\$ 4,082,640</u>	<u>\$ 14,640,830</u>	<u>\$ 13,534,377</u>

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Nonmajor Governmental Funds - Special Revenue Funds
For the Year Ended September 30, 2010

	Law/Beach Enforcement Trust	Federal Forfeiture Sharing	State Housing Incentive Program (S.H.I.P.)	Library Endowment
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	2,118,072	-
Charges for services	-	-	343,602	-
Fines and forfeitures	616,617	109,745	-	-
Interest revenues	8,121	2,580	6,699	7,306
Miscellaneous revenues	20,162	-	-	279,866
Special assessments levied/impact fees	-	-	-	-
Total revenues	<u>644,900</u>	<u>112,325</u>	<u>2,468,373</u>	<u>287,172</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	688,264	488,463	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	2,160,030	-
Human services	-	-	122,469	-
Culture/recreation	-	-	-	-
Total expenditures	<u>688,264</u>	<u>488,463</u>	<u>2,282,499</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(43,364)</u>	<u>(376,138)</u>	<u>185,874</u>	<u>287,172</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	(31,800)	-	-	(7,028)
Total other financing sources and (uses)	<u>(31,800)</u>	<u>-</u>	<u>-</u>	<u>(7,028)</u>
Net change in fund balances	(75,164)	(376,138)	185,874	280,144
Fund balances - beginning	<u>489,961</u>	<u>937,690</u>	<u>2,797,953</u>	<u>381,380</u>
Fund balances - ending	<u>\$ 414,797</u>	<u>\$ 561,552</u>	<u>\$ 2,983,827</u>	<u>\$ 661,524</u>

Corrections - Welfare Trust	Total Nonmajor Special Revenue Funds
\$ -	\$ 85,688,300
-	7,000
-	28,141,343
-	7,902,875
-	1,226,774
14,119	1,472,255
426,138	2,116,949
-	3,376,975
<u>440,257</u>	<u>129,932,471</u>
-	90,634
303,951	26,334,952
-	879,020
-	28,951,688
-	8,502,920
-	3,690,437
-	22,366,798
<u>303,951</u>	<u>90,816,449</u>
<u>136,306</u>	<u>39,116,022</u>
-	5,031,938
-	<u>(34,109,269)</u>
-	<u>(29,077,331)</u>
136,306	10,038,691
<u>1,207,091</u>	<u>128,173,769</u>
<u>\$ 1,343,397</u>	<u>\$ 138,212,460</u>