

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, 2011

	<u>Library</u>	<u>East Volusia Mosquito Control District</u>	<u>Resort Tax</u>
REVENUES			
Taxes	\$ 15,281,010	\$ 3,718,613	\$ 6,854,101
Intergovernmental revenues	346,011	298,726	-
Charges for services	173,927	26,006	-
Fines and forfeitures	461,409	-	-
Interest revenues	90,472	81,199	2,975
Miscellaneous revenues	384,920	61,193	-
Special assessments levied/impact fees	-	-	-
Total revenues	<u>16,737,749</u>	<u>4,185,737</u>	<u>6,857,076</u>
EXPENDITURES			
Current:			
General government	-	-	91,392
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	3,665,875	-
Culture/recreation	15,595,121	-	-
Total expenditures	<u>15,595,121</u>	<u>3,665,875</u>	<u>91,392</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,142,628</u>	<u>519,862</u>	<u>6,765,684</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	8,254	-	-
Transfers (out)	(314,585)	-	(6,765,684)
Total other financing sources and (uses)	<u>(306,331)</u>	<u>-</u>	<u>(6,765,684)</u>
Net change in fund balances	836,297	519,862	-
Fund balances - beginning	<u>9,577,973</u>	<u>8,569,131</u>	<u>-</u>
Fund balances - ending	<u>\$ 10,414,270</u>	<u>\$ 9,088,993</u>	<u>\$ -</u>

<u>Sales Tax Trust</u>	<u>Convention Development Tax</u>	<u>Ponce Inlet Port Authority</u>	<u>E-911 Emergency Telephone System</u>	<u>Special Lighting Districts</u>	<u>Ocean Center</u>
\$ -	\$ 6,854,085	\$ 1,660,050	\$ -	\$ -	\$ -
15,375,748	-	5,577	2,605,665	-	-
-	-	361,852	-	277,394	1,435,984
-	-	-	-	-	-
18,964	7,093	60,751	41,442	-	6,863
-	148,181	384	-	-	413,229
-	-	-	-	-	-
<u>15,394,712</u>	<u>7,009,359</u>	<u>2,088,614</u>	<u>2,647,107</u>	<u>277,394</u>	<u>1,856,076</u>
-	-	-	-	-	-
-	-	-	1,733,365	-	-
-	-	-	-	-	-
-	-	1,180,065	-	271,968	-
-	7,008,787	-	-	-	-
-	-	-	-	-	-
-	-	349,168	-	-	4,479,057
-	<u>7,008,787</u>	<u>1,529,233</u>	<u>1,733,365</u>	<u>271,968</u>	<u>4,479,057</u>
<u>15,394,712</u>	<u>572</u>	<u>559,381</u>	<u>913,742</u>	<u>5,426</u>	<u>(2,622,981)</u>
-	-	-	-	-	3,315,398
<u>(15,394,712)</u>	<u>-</u>	<u>-</u>	<u>(815,363)</u>	<u>-</u>	<u>(154,074)</u>
<u>(15,394,712)</u>	<u>-</u>	<u>-</u>	<u>(815,363)</u>	<u>-</u>	<u>3,161,324</u>
-	572	559,381	98,379	5,426	538,343
-	<u>2,227,366</u>	<u>7,485,414</u>	<u>4,438,684</u>	<u>63,803</u>	<u>1,411,826</u>
<u>\$ -</u>	<u>\$ 2,227,938</u>	<u>\$ 8,044,795</u>	<u>\$ 4,537,063</u>	<u>\$ 69,229</u>	<u>\$ 1,950,169</u>

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	<u>Manatee Conservation</u>	<u>Road Impact Fees</u>	<u>Park Impact Fees</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest revenues	464	64,673	26,101
Miscellaneous revenues	-	2,000	-
Special assessments levied/impact fees	-	1,492,900	38,413
Total revenues	<u>464</u>	<u>1,559,573</u>	<u>64,514</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	7,890	-	-
Transportation	-	6,307	-
Economic environment	-	-	-
Human services	-	-	-
Culture/recreation	-	-	90,046
Total expenditures	<u>7,890</u>	<u>6,307</u>	<u>90,046</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,426)</u>	<u>1,553,266</u>	<u>(25,532)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers (out)	(33,018)	(3,166,250)	-
Total other financing sources and (uses)	<u>(33,018)</u>	<u>(3,166,250)</u>	<u>-</u>
Net change in fund balances	(40,444)	(1,612,984)	(25,532)
Fund balances - beginning	<u>124,676</u>	<u>11,116,443</u>	<u>3,606,709</u>
Fund balances - ending	<u>\$ 84,232</u>	<u>\$ 9,503,459</u>	<u>\$ 3,581,177</u>

<u>Fire Services</u>	<u>Fire Impact Fees</u>	<u>Silver Sands / Bethune Beach Municipal Service District</u>	<u>Gemini Springs Addition</u>	<u>Stormwater Utility</u>	<u>Volusia ECHO</u>
\$ 21,863,483	\$ -	\$ 10,239	\$ -	\$ -	\$ 5,073,694
67,306	-	-	-	-	966
49,972	-	-	-	4,949,390	-
-	-	-	-	-	-
137,222	5,471	65	697	46,537	135,007
13,516	-	-	-	25,434	821
-	38,053	-	-	-	-
<u>22,131,499</u>	<u>43,524</u>	<u>10,304</u>	<u>697</u>	<u>5,021,361</u>	<u>5,210,488</u>
-	-	-	-	-	-
23,093,871	295,509	-	-	-	-
-	-	-	-	-	-
-	-	15,286	-	3,963,513	-
-	-	-	-	-	-
-	-	-	10,000	-	2,760,693
<u>23,093,871</u>	<u>295,509</u>	<u>15,286</u>	<u>10,000</u>	<u>3,963,513</u>	<u>2,760,693</u>
<u>(962,372)</u>	<u>(251,985)</u>	<u>(4,982)</u>	<u>(9,303)</u>	<u>1,057,848</u>	<u>2,449,795</u>
83,486	-	3,254	-	14,259	-
-	(112,000)	-	-	(461,565)	(1,348,924)
<u>83,486</u>	<u>(112,000)</u>	<u>3,254</u>	<u>-</u>	<u>(447,306)</u>	<u>(1,348,924)</u>
(878,886)	(363,985)	(1,728)	(9,303)	610,542	1,100,871
<u>13,444,192</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>\$ 12,565,306</u>	<u>\$ 921,376</u>	<u>\$ 3,444</u>	<u>\$ 98,554</u>	<u>\$ 4,693,182</u>	<u>\$ 15,741,701</u>

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	Law/Beach Enforcement Trust	Federal Forfeiture Sharing	State Housing Incentive Program (S.H.I.P.)
REVENUES			
Taxes	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	931,940
Charges for services	-	-	170,418
Fines and forfeitures	372,559	1,541,897	-
Interest revenues	4,002	19,322	4,804
Miscellaneous revenues	44,879	-	-
Special assessments levied/impact fees	-	-	-
Total revenues	421,440	1,561,219	1,107,162
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	407,089	74,919	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	956,045
Human services	-	-	151,826
Culture/recreation	-	-	-
Total expenditures	407,089	74,919	1,107,871
Excess (deficiency) of revenues over (under) expenditures	14,351	1,486,300	(709)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers (out)	(24,044)	-	-
Total other financing sources and (uses)	(24,044)	-	-
Net change in fund balances	(9,693)	1,486,300	(709)
Fund balances - beginning	414,797	561,552	2,983,827
Fund balances - ending	\$ 405,104	\$ 2,047,852	\$ 2,983,118

Library Endowment	Corrections - Welfare Trust	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ 61,315,275
-	-	19,631,939
-	-	7,444,943
-	-	2,375,865
5,614	9,695	769,433
90,449	479,367	1,664,373
-	-	1,569,366
<u>96,063</u>	<u>489,062</u>	<u>94,771,194</u>
-	-	91,392
-	356,368	25,961,121
-	-	7,890
-	-	5,437,139
-	-	7,964,832
-	-	3,817,701
-	-	23,284,085
-	<u>356,368</u>	<u>66,564,160</u>
<u>96,063</u>	<u>132,694</u>	<u>28,207,034</u>
-	-	3,424,651
<u>(8,254)</u>	<u>-</u>	<u>(28,598,473)</u>
<u>(8,254)</u>	<u>-</u>	<u>(25,173,822)</u>
87,809	132,694	3,033,212
<u>661,524</u>	<u>1,343,397</u>	<u>88,153,174</u>
<u>\$ 749,333</u>	<u>\$ 1,476,091</u>	<u>\$ 91,186,386</u>