

### Unit Information

Unit Type: County

Year: 2015

Unit Name: Volusia

Unit Dependency:

Unit Status: Active

### Location Information

Name: Ms. Donna de Peyster

Title: Deputy County Manager/Chief Financial Officer

Phone: (386) 736-5933

Address:

123 West Indiana Avenue  
DeLand, FL 32720-4609

### Contact Information

Name: Mr. Ryan Ossowski

Title: Accounting Director

Phone: (386) 736-5933

Email: rossowski@volusia.org

Address:

123 West Indiana Avenue  
DeLand, FL 32720-4609

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 6/10/2016

Audit Received Date: 5/24/2016

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$182,699,635

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/23/2016

Auditor Name: James Moore & Co. Certified  
Public Accountants and Consultants

Address:  
121 Executive Circle  
Daytona Beach, FL 32114

### Certification

#### Chief Financial Officer

Name: Donna de Peyster, CPA

Title: Chief Financial Officer

#### Chairman/Elected Official

Name: Jason P. Davis

Title: County Chair

Yes No

Have You Experienced a Financial Emergency in this year?

☐☒

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

☐☐

Revenues Report for FYE 2015

| Account Code  | General     | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total       |
|---|-------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-------------|
| 311000 - Ad Valorem Taxes   | 156,805,265 | 58,503,819      | 3,407,205    |                  |           |            |                  |         |       |                 | 218,716,289 |
| 312100 - Local Option Taxes   |             | 19,293,853      |              |                  |           |            |                  |         |       |                 | 19,293,853  |
| 312300 - County Ninth-Cent Voted Fuel Tax   |             | 2,369,734       |              |                  |           |            |                  |         |       |                 | 2,369,734   |
| 312410 - First Local Option Fuel Tax  |             | 7,536,450       |              |                  |           |            |                  |         |       |                 | 7,536,450   |
| 312420 - Second Local Option Fuel Tax   |             | 5,585,914       |              |                  |           |            |                  |         |       |                 | 5,585,914   |
| 314100 - Utility Service Tax - Electricity  |             | 7,805,056       |              |                  |           |            |                  |         |       |                 | 7,805,056   |
| 314800 - Utility Service Tax - Propane  |             |                 |              |                  |           |            |                  |         |       |                 | 0           |
| 315000 - Communications Service Tax (Chapter 202)   |             | 3,490,291       |              |                  |           |            |                  |         |       |                 | 3,490,291   |
| 316000 - Local Business Tax (Chapter 205)   | 110,371     | 161,765         |              |                  |           |            |                  |         |       |                 | 272,136     |
| 319000 - Other General Taxes  | 114,124     |                 |              |                  |           |            |                  |         |       |                 | 114,124     |
| 322000 - Building Permits   |             | 1,205,372       |              |                  |           |            |                  |         |       |                 | 1,205,372   |
| 323700 - Franchise Fee - Solid Waste  |             |                 |              |                  |           | 401,311    |                  |         |       |                 | 401,311     |
| 323900 - Franchise Fee - Other  | 277,190     |                 |              |                  |           |            |                  |         |       |                 | 277,190     |
| 324110 - Impact Fees - Residential - Public Safety  |             | 45,323          |              |                  |           |            |                  |         |       |                 | 45,323      |
| 324120 - Impact Fees - Commercial - Public Safety   |             | 377             |              |                  |           |            |                  |         |       |                 | 377         |
| 324310 - Impact Fees - Residential - Transportation   |             | 1,261,993       |              |                  |           |            |                  |         |       |                 | 1,261,993   |
| 324320 - Impact Fees - Commercial - Transportation  |             | 2,163,369       |              |                  |           |            |                  |         |       |                 | 2,163,369   |
| 324610 - Impact Fees - Residential - Culture/Recreation   |             | 86,348          |              |                  |           |            |                  |         |       |                 | 86,348      |
| 324620 - Impact Fees - Commercial - Culture/Recreation  |             |                 |              |                  |           |            |                  |         |       |                 | 0           |
| 325100 - Special Assessments - Capital Improvement  |             | 384,223         |              |                  |           |            |                  |         |       |                 | 384,223     |
| 325200 - Special Assessments - Charges for Public Services  |             | 4,713,344       |              |                  |           | 8,342,153  |                  |         |       |                 | 13,055,497  |
| 329000 - Other Permits, Fees & Special Assessments  | 130,760     | 210,620         |              |                  |           | 13,140     |                  |         |       |                 | 354,520     |
| 331100 - Federal Grant - General Government   |             | -83,596         |              |                  |           |            |                  |         |       |                 | -83,596     |
| 331200 - Federal Grant - Public Safety  |             | 922,555         |              |                  |           |            |                  |         |       |                 | 922,555     |
| 331490 - Federal Grant - Other Transportation   |             | 1,441,102       |              |                  |           |            |                  |         |       |                 | 1,441,102   |
| 331500 - Federal Grant - Economic Environment   |             | 3,046,115       |              |                  |           |            |                  |         |       |                 | 3,046,115   |
| 331620 - Federal Grant - Public Assistance  |             | 1,604,946       |              |                  |           |            |                  |         |       |                 | 1,604,946   |
| 331650 - Federal Grant - Child Support Reimbursement  |             |                 |              |                  |           |            |                  |         |       | 416,478         | 416,478     |
| 331690 - Federal Grant - Other Human Services   |             | 2,679,176       |              |                  |           |            |                  |         |       |                 | 2,679,176   |
| 331700 - Federal Grant - Culture/Recreation   |             | 3,831,114       |              |                  |           |            |                  |         |       |                 | 3,831,114   |
| 333000 - Federal Payments In Lieu Of Taxes  |             | 33,703          |              |                  |           |            |                  |         |       |                 | 33,703      |
| 334100 - State Grant - General Government   |             | 83,596          |              |                  |           |            |                  |         |       |                 | 83,596      |
| 334200 - State Grant - Public Safety  |             | 35,572          |              |                  |           |            |                  |         |       |                 | 35,572      |
| 334390 - State Grant - Other Physical Environment   |             | 357,311         |              |                  |           |            |                  |         |       |                 | 357,311     |
| 334490 - State Grant - Other Transportation   |             | 2,558,091       |              | 1,988,367        |           |            |                  |         |       |                 | 4,546,458   |
| 334690 - State Grant - Other Human Services   |             | 161,539         |              |                  |           |            |                  |         |       |                 | 161,539     |
| 334700 - State Grant - Culture/Recreation   |             | 594,489         |              | 156,628          |           |            |                  |         |       |                 | 751,117     |
| 334890 - State Grant - Other Court-Related  |             |                 |              |                  |           |            |                  |         |       | 2,054,430       | 2,054,430   |
| 335120 - State Revenue Sharing - Proceeds   | 8,183,092   | 181,900         |              |                  |           |            |                  |         |       |                 | 8,364,992   |
| 335130 - State Revenue Sharing - Insurance Agents County Licenses                                       | 94,513      |                 |              |                  |           |            |                  |         |       |                 | 94,513      |
| 335140 - State Revenue Sharing - Mobile Home Licenses   |             | 162,613         |              |                  |           |            |                  |         |       |                 | 162,613     |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses  | 209,498     | 11,331          |              |                  |           |            |                  |         |       |                 | 220,829     |
| 335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.) | 270,823     |                 |              |                  |           |            |                  |         |       |                 | 270,823     |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax                                   |             | 19,115,761      |              |                  |           |            |                  |         |       |                 | 19,115,761  |

| Account Code   | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total      |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 335190 - State Revenue Sharing - Other General Government              | 2,292      |                 |              |                  |           |            |                  |         |       |                 | 2,292      |
| 335210 - State Revenue Sharing - Firefighter Supplemental Compensation |            | 41,252          |              |                  |           |            |                  |         |       |                 | 41,252     |
| 335220 - State Revenue Sharing - Enhanced 911 Fee                      |            | 2,230,287       |              |                  |           |            |                  |         |       |                 | 2,230,287  |
| 335230 - State Revenue Sharing - Emergency Management Assistance       |            | 126,941         |              |                  |           |            |                  |         |       |                 | 126,941    |
| 335490 - State Revenue Sharing - Other Transportation                  |            | 7,476,296       |              |                  |           |            |                  |         |       |                 | 7,476,296  |
| 335500 - State Revenue Sharing - Economic Environment                  |            | 610,523         |              |                  |           |            |                  |         |       |                 | 610,523    |
| 337300 - Local Government Unit Grant - Physical Environment            |            | 28,376          |              |                  |           |            |                  |         |       |                 | 28,376     |
| 337400 - Local Government Unit Grant - Transportation                  |            | 93,884          |              |                  |           |            |                  |         |       |                 | 93,884     |
| 337600 - Local Government Unit Grant - Human Services                  |            | 127,436         |              |                  |           |            |                  |         |       |                 | 127,436    |
| 337900 - Local Government Unit Grants - Other                          |            |                 |              |                  |           |            |                  |         |       | 630,952         | 630,952    |
| 339000 - Payments From Other Local Units In Lieu Of Taxes              | 281,428    |                 |              |                  |           |            |                  |         |       |                 | 281,428    |
| 341100 - Service Charge - Recording Fees                               |            |                 |              |                  |           |            |                  |         |       | 2,594,690       | 2,594,690  |
| 341150 - Public Records Modernization Trust Fund                       |            |                 |              |                  |           |            |                  |         |       | 1,465,458       | 1,465,458  |
| 341160 - County Portion (\$2) of \$4 Additional Service Charge         | 855,000    |                 |              |                  |           |            |                  |         |       |                 | 855,000    |
| 341200 - Internal Service Fund Fees and Charges                        |            |                 |              |                  |           |            | 64,279,312       |         |       |                 | 64,279,312 |
| 341300 - Administrative Service Fees                                   | 227,038    |                 |              |                  |           |            |                  |         |       |                 | 227,038    |
| 341510 - Fees remitted to County from Tax Collector                    | 2,632,132  |                 |              |                  |           |            |                  |         |       |                 | 2,632,132  |
| 341520 - Fees remitted to County from Sheriff                          | 774,130    |                 |              |                  |           |            |                  |         |       |                 | 774,130    |
| 341530 - Fees remitted to County from Clerk of Circuit Court           | 305,387    |                 |              |                  |           |            |                  |         |       |                 | 305,387    |
| 341550 - Fees remitted to County from Supervisor of Elections          | 138,041    |                 |              |                  |           |            |                  |         |       |                 | 138,041    |
| 341560 - Fees remitted to County from Property Appraiser               | 665,080    |                 |              |                  |           |            |                  |         |       |                 | 665,080    |
| 341800 - County Officer Commission and Fees                            | 3,182,556  |                 |              |                  |           |            |                  |         |       |                 | 3,182,556  |
| 341900 - Other General Government Charges and Fees                     | 79,480     | 115,047         |              |                  |           |            |                  |         |       | 10,570,731      | 10,765,258 |
| 342100 - Service Charge - Law Enforcement Services                     | 1,694,514  | 13,595,548      |              |                  |           |            |                  |         |       |                 | 15,290,062 |
| 342200 - Service Charge - Fire Protection                              |            | 395,000         |              |                  |           |            |                  |         |       |                 | 395,000    |
| 342300 - Service Charge - Housing for Prisoners                        | 108,587    |                 |              |                  |           |            |                  |         |       |                 | 108,587    |
| 342600 - Service Charge - Ambulance Fees                               | 15,505,170 |                 |              |                  |           |            |                  |         |       |                 | 15,505,170 |
| 342900 - Service Charge - Other Public Safety Charges and Fees         | 1,378,229  | 577,434         |              |                  |           |            |                  |         |       |                 | 1,955,663  |
| 343400 - Service Charge - Garbage/Solid Waste                          |            |                 |              |                  |           | 14,497,323 |                  |         |       |                 | 14,497,323 |
| 343600 - Service Charge - Water/Sewer Combination Utility              |            |                 |              |                  |           | 14,692,563 |                  |         |       |                 | 14,692,563 |
| 343700 - Service Charge - Conservation and Resource Management         | 665,446    | 303,015         |              |                  |           |            |                  |         |       |                 | 968,461    |
| 344100 - Service Charge - Airports                                     |            |                 |              |                  |           | 7,252,047  |                  |         |       |                 | 7,252,047  |
| 344300 - Service Charge - Mass Transit                                 |            |                 |              |                  |           | 3,896,026  |                  |         |       |                 | 3,896,026  |
| 344500 - Service Charge - Parking Facilities                           |            |                 |              |                  |           | 2,357,499  |                  |         |       |                 | 2,357,499  |
| 344900 - Service Charge - Other Transportation Charges                 |            | 538,523         |              |                  |           |            |                  |         |       |                 | 538,523    |
| 345100 - Service Charge - Housing                                      |            | 1,639,198       |              |                  |           |            |                  |         |       |                 | 1,639,198  |
| 346400 - Service Charge - Animal Control and Shelter Fees              |            | 36,690          |              |                  |           |            |                  |         |       |                 | 36,690     |
| 346900 - Service Charge - Other Human Services Charges                 |            | 24,120          |              |                  |           |            |                  |         |       |                 | 24,120     |
| 347100 - Service Charge - Libraries                                    |            | 185,483         |              |                  |           |            |                  |         |       |                 | 185,483    |
| 347200 - Service Charge - Parks and Recreation                         | 4,875,369  | 760,947         |              | 752,881          |           |            |                  |         |       |                 | 6,389,197  |
| 347400 - Service Charge - Special Events                               | 17,530     |                 |              |                  |           |            |                  |         |       |                 | 17,530     |
| 347500 - Service Charge - Special Recreation Facilities                | 593        | 1,645,212       |              |                  |           |            |                  |         |       |                 | 1,645,805  |
| 348921 - Court Innovations/Local Requirements                          | 235,053    |                 |              |                  |           |            |                  |         |       |                 | 235,053    |
| 348922 - Legal Aid   | 116,685    |                 |              |                  |           |            |                  |         |       |                 | 116,685    |
| 348923 - Law Library   | 299,275    |                 |              |                  |           |            |                  |         |       |                 | 299,275    |
| 348924 - Juvenile Alternative Programs                                 |            |                 |              |                  |           |            |                  |         |       |                 | 0          |
| 348930 - State Court Facility Surcharge (\$30)                         | 1,278,134  |                 |              |                  |           |            |                  |         |       |                 | 1,278,134  |

| Account Code  | General     | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total       |
|---|-------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-------------|
| 348933 - Animal Control Surcharge                                     |             | 234             |              |                  |           |            |                  |         |       |                 | 234         |
| 348990 - Other Court Collections Transferred to BOCC                  | 666,308     | 52,940          |              |                  |           |            |                  |         |       |                 | 719,248     |
| 351500 - Judgments and Fines - As Decided by Traffic Court            | 235,549     |                 |              |                  |           |            |                  |         |       |                 | 235,549     |
| 351700 - Intergovernmental Radio Communication Program                | 395,537     |                 |              |                  |           |            |                  |         |       |                 | 395,537     |
| 352000 - Fines - Library  |             | 360,807         |              |                  |           |            |                  |         |       |                 | 360,807     |
| 354000 - Fines - Local Ordinance Violation                            | 29,989      | 120,298         |              |                  |           | 100        |                  |         |       |                 | 150,387     |
| 355000 - Federal Fines and Forfeits                                   |             | 77,831          |              |                  |           |            |                  |         |       |                 | 77,831      |
| 356000 - State Fines and Forfeits                                     | 450         | 1,217,835       |              |                  |           |            |                  |         |       |                 | 1,218,285   |
| 361100 - Interest   | 1,105,779   | 1,073,059       | 101,364      | 277,518          |           |            |                  | 40,694  |       | 2,517           | 2,600,931   |
| 361300 - Net Increase (Decrease) in Fair Value of Investments         | 793,583     | 1,185,760       |              | 348,270          |           |            |                  | -34,982 |       |                 | 2,292,631   |
| 362000 - Rents and Royalties  | 128,696     | 417,529         |              |                  |           | 3,568,689  |                  |         |       |                 | 4,114,914   |
| 364000 - Disposition of Fixed Assets                                  | 370,848     | 743,756         |              |                  |           | 151,349    | 126,835          |         |       | 24,917          | 1,417,705   |
| 365000 - Sale of Surplus Materials and Scrap                          | 535         | 27,279          |              |                  |           | 172,579    |                  |         |       |                 | 200,393     |
| 366000 - Contributions and Donations from Private Sources             | 5,073       | 563,038         |              |                  |           |            |                  |         |       |                 | 568,111     |
| 367000 - Licenses   | 125,253     | 97,715          |              |                  |           |            |                  |         |       |                 | 222,968     |
| 369900 - Other Miscellaneous Revenues                                 | 1,111,996   | 471,453         |              |                  |           | 137,645    | 133,967          |         |       | 31,287          | 1,886,348   |
| 381000 - Inter-Fund Group Transfers In                                | 6,526,685   | 15,805,733      | 19,761,613   | 5,233,537        |           | 7,035,653  |                  |         |       |                 | 54,363,221  |
| 384000 - Debt Proceeds  |             |                 |              |                  |           |            |                  |         |       |                 | 0           |
| 385000 - Proceeds from Refunding Bonds                                |             |                 | 18,695,000   |                  |           |            |                  |         |       |                 | 18,695,000  |
| 389100 - Proprietary - Interest                                       |             |                 |              |                  |           | 694,432    | 1,008,116        |         |       |                 | 1,702,548   |
| 389200 - Proprietary - Federal Grants and Donations                   |             |                 |              |                  |           | 7,079,213  |                  |         |       |                 | 7,079,213   |
| 389300 - Proprietary - State Grants and Donations                     |             |                 |              |                  |           | 5,854,044  |                  |         |       |                 | 5,854,044   |
| 389400 - Proprietary - Other Grants and Donations                     |             |                 |              |                  |           | 293,653    |                  |         |       |                 | 293,653     |
| 389500 - Proprietary - Capital Contributions from Federal Government  |             |                 |              |                  |           | 9,520,200  |                  |         |       |                 | 9,520,200   |
| 389600 - Proprietary - Capital Contributions from State Government    |             |                 |              |                  |           | 1,571,869  |                  |         |       |                 | 1,571,869   |
| 389700 - Proprietary - Capital Contributions from Other Public Source |             |                 |              |                  |           | 801,493    | 5,279            |         |       |                 | 806,772     |
| 389800 - Proprietary - Capital Contributions from Private Source      |             |                 |              |                  |           |            |                  |         |       |                 | 0           |
| 389900 - Proprietary - Other Non-Operating Sources                    |             |                 |              |                  |           | 1,246,291  | 18,600           |         |       |                 | 1,264,891   |
| Grand Total   | 213,009,066 | 204,321,648     | 41,965,182   | 8,757,201        |           | 89,579,272 | 65,572,109       | 5,712   |       | 17,791,460      | 641,001,650 |

## Expenditures Report for FYE 2015

| Account/Object Code  | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total      |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 511.10 - Legislative - Personnel Services                  | 252,060    |                 |              |                  |           |            |                  |         |       |                 | 252,060    |
| 511.30 - Legislative - Operating Expenses                  | 240,744    |                 |              |                  |           |            |                  |         |       |                 | 240,744    |
| 512.10 - Executive - Personnel Services                    | 711,855    |                 |              |                  |           |            |                  |         |       |                 | 711,855    |
| 512.30 - Executive - Operating Expenses                    | 59,236     |                 |              |                  |           |            |                  |         |       |                 | 59,236     |
| 513.10 - Financial and Administrative - Personnel Services | 10,544,833 |                 |              |                  |           |            |                  |         |       |                 | 10,544,833 |
| 513.30 - Financial and Administrative - Operating Expenses | 4,280,216  | 40,695          |              |                  |           |            |                  | 12,374  |       |                 | 4,333,285  |
| 513.60 - Financial and Administrative - Capital Outlay     | 35,029     |                 |              |                  |           |            |                  |         |       |                 | 35,029     |
| 513.80 - Financial and Administrative - Grants and Aids    | 764        |                 |              |                  |           |            |                  |         |       |                 | 764        |
| 514.10 - Legal Counsel - Personnel Services                | 1,663,142  |                 |              |                  |           |            |                  |         |       |                 | 1,663,142  |



| Account/Object Code  | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total      |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 514.30 - Legal Counsel - Operating Expenses                    | 271,259    |                 |              |                  |           |            |                  |         |       |                 | 271,259    |
| 515.10 - Comprehensive Planning - Personnel Services           | 161,477    | 1,805,081       |              |                  |           |            |                  |         |       |                 | 1,966,558  |
| 515.30 - Comprehensive Planning - Operating Expenses           | 108,177    | 569,437         |              |                  |           |            |                  |         |       |                 | 677,614    |
| 515.60 - Comprehensive Planning - Capital Outlay               |            | 24,016          |              |                  |           |            |                  |         |       |                 | 24,016     |
| 516.10 - Non-Court Information Systems - Personnel Services    | 2,469,040  |                 |              |                  |           |            |                  |         |       |                 | 2,469,040  |
| 516.30 - Non-Court Information Systems - Operating Expenses    | 3,602,240  |                 |              |                  |           |            | 955,072          |         |       |                 | 4,557,312  |
| 516.60 - Non-Court Information Systems - Capital Outlay        | 443,392    |                 |              | 236,224          |           |            |                  |         |       |                 | 679,616    |
| 517.70 - Debt Service Payments - Debt Service                  |            |                 | 41,732,309   |                  |           |            |                  |         |       |                 | 41,732,309 |
| 518.10 - Pension Benefits - Personnel Services                 |            |                 |              |                  |           |            |                  | 137,006 |       |                 | 137,006    |
| 519.10 - Other General Government - Personnel Services         | 3,225,262  |                 |              |                  |           |            | 3,689,739        |         |       | 1,880,663       | 8,795,664  |
| 519.30 - Other General Government - Operating Expenses         | 4,825,616  | 688,224         |              |                  |           |            | 63,874,814       |         |       | 156,429         | 69,545,083 |
| 519.60 - Other General Government - Capital Outlay             | 2,467,512  | 31,316          |              |                  |           |            |                  |         |       | 25,141          | 2,523,969  |
| 519.80 - Other General Government - Grants and Aids            | 5,159,970  |                 |              |                  |           |            |                  |         |       |                 | 5,159,970  |
| 521.10 - Law Enforcement - Personnel Services                  | 25,032,314 | 20,655,959      |              |                  |           |            |                  |         |       |                 | 45,688,273 |
| 521.30 - Law Enforcement - Operating Expenses                  | 4,049,144  | 7,119,454       |              |                  |           |            |                  |         |       |                 | 11,168,598 |
| 521.60 - Law Enforcement - Capital Outlay                      | 707,619    | 2,089,288       |              |                  |           |            |                  |         |       |                 | 2,796,907  |
| 521.80 - Law Enforcement - Grants and Aids                     |            | 64,785          |              |                  |           |            |                  |         |       |                 | 64,785     |
| 522.10 - Fire Control - Personnel Services                     | 1,076,358  | 14,902,291      |              |                  |           |            |                  |         |       |                 | 15,978,649 |
| 522.30 - Fire Control - Operating Expenses                     | 73,473     | 5,974,740       |              |                  |           |            |                  |         |       |                 | 6,048,213  |
| 522.60 - Fire Control - Capital Outlay                         |            | 125,594         |              |                  |           |            |                  |         |       |                 | 125,594    |
| 522.80 - Fire Control - Grants and Aids                        | 31,733     | 431,668         |              |                  |           |            |                  |         |       |                 | 463,401    |
| 523.10 - Detention/Corrections - Personnel Services            | 24,175,498 | 99,242          |              |                  |           |            |                  |         |       |                 | 24,274,740 |
| 523.30 - Detention/Corrections - Operating Expenses            | 13,760,474 | 292,882         |              |                  |           |            |                  |         |       |                 | 14,053,356 |
| 523.60 - Detention/Corrections - Capital Outlay                | 317,479    | 6,534           |              | 3,453,425        |           |            |                  |         |       |                 | 3,777,438  |
| 523.80 - Detention/Corrections - Grants and Aids               | 742,393    |                 |              |                  |           |            |                  |         |       |                 | 742,393    |
| 524.10 - Protective Inspections - Personnel Services           | 246,574    | 2,096,524       |              |                  |           |            |                  |         |       |                 | 2,343,098  |
| 524.30 - Protective Inspections - Operating Expenses           | 18,999     | 934,824         |              |                  |           |            |                  |         |       |                 | 953,823    |
| 524.60 - Protective Inspections - Capital Outlay               |            | 10,295          |              |                  |           |            |                  |         |       |                 | 10,295     |
| 525.10 - Emergency and Disaster Relief - Personnel Services    | 9,938,218  | 448,089         |              |                  |           |            |                  |         |       |                 | 10,386,307 |
| 525.30 - Emergency and Disaster Relief - Operating Expenses    | 518,960    | 933,403         |              |                  |           |            |                  |         |       |                 | 1,452,363  |
| 525.60 - Emergency and Disaster Relief - Capital Outlay        |            | 132,666         |              | 403,650          |           |            |                  |         |       |                 | 536,316    |
| 525.80 - Emergency and Disaster Relief - Grants and Aids       |            | 970             |              |                  |           |            |                  |         |       |                 | 970        |
| 526.10 - Ambulance and Rescue Services - Personnel Services    | 13,657,652 |                 |              |                  |           |            |                  |         |       |                 | 13,657,652 |
| 526.30 - Ambulance and Rescue Services - Operating Expenses    | 4,667,100  | 14,850          |              |                  |           |            |                  |         |       |                 | 4,681,950  |
| 526.60 - Ambulance and Rescue Services - Capital Outlay        | 264,449    | 7,155           |              |                  |           |            |                  |         |       |                 | 271,604    |
| 526.80 - Ambulance and Rescue Services - Grants and Aids       | 3,425      |                 |              |                  |           |            |                  |         |       |                 | 3,425      |
| 527.10 - Medical Examiners - Personnel Services                | 1,403,155  |                 |              |                  |           |            |                  |         |       |                 | 1,403,155  |
| 527.30 - Medical Examiners - Operating Expenses                | 487,736    | 1,820           |              |                  |           |            |                  |         |       |                 | 489,556    |
| 527.60 - Medical Examiners - Capital Outlay                    | 16,767     |                 |              |                  |           |            |                  |         |       |                 | 16,767     |
| 527.80 - Medical Examiners - Grants and Aids                   | 70         |                 |              |                  |           |            |                  |         |       |                 | 70         |
| 529.10 - Other Public Safety - Personnel Services              | 1,626,493  |                 |              |                  |           |            |                  |         |       |                 | 1,626,493  |
| 529.30 - Other Public Safety - Operating Expenses              | 90,163     |                 |              |                  |           |            |                  |         |       |                 | 90,163     |
| 534.10 - Garbage/Solid Waste - Personnel Services              |            |                 |              |                  |           | 3,573,305  |                  |         |       |                 | 3,573,305  |
| 534.30 - Garbage/Solid Waste - Operating Expenses              |            |                 |              |                  |           | 17,110,661 |                  |         |       |                 | 17,110,661 |
| 536.10 - Water/Sewer Services - Personnel Services             |            |                 |              |                  |           | 3,160,370  |                  |         |       |                 | 3,160,370  |
| 536.30 - Water/Sewer Services - Operating Expenses             |            |                 |              |                  |           | 10,239,483 |                  |         |       |                 | 10,239,483 |
| 537.10 - Conservation/Resource Management - Personnel Services | 2,704,805  | 956,583         |              |                  |           |            |                  |         |       |                 | 3,661,388  |
| 537.30 - Conservation/Resource Management - Operating Expenses | 1,899,389  | 258,960         |              |                  |           |            |                  |         |       |                 | 2,158,349  |



| Account/Object Code   | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total      |
|---|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 537.60 - Conservation/Resource Management - Capital Outlay  | 134,386   |                 |              |                  |           |            |                  |         |       |                 | 134,386    |
| 537.80 - Conservation/Resource Management - Grants and Aids | 4,449     | 51,075          |              |                  |           |            |                  |         |       |                 | 55,524     |
| 541.10 - Road/Street Facilities - Personnel Services        |           | 5,973,803       |              |                  |           |            |                  |         |       |                 | 5,973,803  |
| 541.30 - Road/Street Facilities - Operating Expenses        |           | 14,901,226      |              |                  |           |            |                  |         |       |                 | 14,901,226 |
| 541.60 - Road/Street Facilities - Capital Outlay            |           | 12,257,727      |              | 1,983,681        |           |            |                  |         |       |                 | 14,241,408 |
| 542.10 - Airports - Personnel Services                      |           |                 |              |                  |           | 3,034,214  |                  |         |       |                 | 3,034,214  |
| 542.30 - Airports - Operating Expenses                      |           |                 |              |                  |           | 12,950,064 |                  |         |       |                 | 12,950,064 |
| 543.10 - Water - Personnel Services                         |           | 352,858         |              |                  |           |            |                  |         |       |                 | 352,858    |
| 543.30 - Water - Operating Expenses                         |           | 295,737         |              |                  |           |            |                  |         |       |                 | 295,737    |
| 543.60 - Water - Capital Outlay                             |           | 2,353,512       |              |                  |           |            |                  |         |       |                 | 2,353,512  |
| 543.80 - Water - Grants and Aids                            |           | 270,146         |              |                  |           |            |                  |         |       |                 | 270,146    |
| 544.10 - Mass Transit - Personnel Services                  |           |                 |              |                  |           | 12,925,861 |                  |         |       |                 | 12,925,861 |
| 544.30 - Mass Transit - Operating Expenses                  |           |                 |              |                  |           | 12,371,422 |                  |         |       |                 | 12,371,422 |
| 545.10 - Parking Facilities - Personnel Services            |           |                 |              |                  |           | 65,656     |                  |         |       |                 | 65,656     |
| 545.30 - Parking Facilities - Operating Expenses            |           |                 |              |                  |           | 1,589,517  |                  |         |       |                 | 1,589,517  |
| 549.30 - Other Transportation - Operating Expenses          | 77,895    |                 |              |                  |           |            |                  |         |       |                 | 77,895     |
| 552.80 - Industry Development - Grants and Aids             |           | 10,087,589      |              |                  |           |            |                  |         |       |                 | 10,087,589 |
| 553.10 - Veterans Services - Personnel Services             | 525,355   |                 |              |                  |           |            |                  |         |       |                 | 525,355    |
| 553.30 - Veterans Services - Operating Expenses             | 85,735    |                 |              |                  |           |            |                  |         |       |                 | 85,735     |
| 554.10 - Housing and Urban Development - Personnel Services |           | 631,309         |              |                  |           |            |                  |         |       |                 | 631,309    |
| 554.30 - Housing and Urban Development - Operating Expenses |           | 4,043,887       |              |                  |           |            |                  |         |       |                 | 4,043,887  |
| 559.10 - Other Economic Development - Personnel Services    | 657,775   |                 |              |                  |           |            |                  |         |       |                 | 657,775    |
| 559.30 - Other Economic Development - Operating Expenses    | 1,017,432 |                 |              |                  |           |            |                  |         |       |                 | 1,017,432  |
| 559.60 - Other Economic Development - Capital Outlay        | 4,874     |                 |              | 1,537,740        |           |            |                  |         |       |                 | 1,542,614  |
| 562.10 - Health - Personnel Services                        |           | 1,946,137       |              |                  |           |            |                  |         |       |                 | 1,946,137  |
| 562.30 - Health - Operating Expenses                        | 653,155   | 2,976,924       |              |                  |           |            |                  |         |       |                 | 3,630,079  |
| 562.60 - Health - Capital Outlay                            |           | 2,971,770       |              |                  |           |            |                  |         |       |                 | 2,971,770  |
| 562.80 - Health - Grants and Aids                           | 1,835,348 | 150,384         |              |                  |           |            |                  |         |       |                 | 1,985,732  |
| 563.80 - Mental Health - Grants and Aids                    | 3,604,582 |                 |              |                  |           |            |                  |         |       |                 | 3,604,582  |
| 564.10 - Public Assistance - Personnel Services             | 715,895   | 181,689         |              |                  |           |            |                  |         |       |                 | 897,584    |
| 564.30 - Public Assistance - Operating Expenses             | 2,437,503 | 1,423,257       |              |                  |           |            |                  |         |       |                 | 3,860,760  |
| 564.80 - Public Assistance - Grants and Aids                | 2,255,260 |                 |              |                  |           |            |                  |         |       |                 | 2,255,260  |
| 569.10 - Other Human Services - Personnel Services          | 320,864   | 524,123         |              |                  |           |            |                  |         |       |                 | 844,987    |
| 569.30 - Other Human Services - Operating Expenses          | 79,194    | 1,980,117       |              |                  |           |            |                  |         |       |                 | 2,059,311  |
| 569.80 - Other Human Services - Grants and Aids             | 371,603   | 391,613         |              |                  |           |            |                  |         |       |                 | 763,216    |
| 571.10 - Libraries - Personnel Services                     |           | 9,103,718       |              |                  |           |            |                  |         |       |                 | 9,103,718  |
| 571.30 - Libraries - Operating Expenses                     |           | 6,503,331       |              |                  |           |            |                  |         |       |                 | 6,503,331  |
| 571.60 - Libraries - Capital Outlay                         |           | 259,239         |              | 88,224           |           |            |                  |         |       |                 | 347,463    |
| 571.80 - Libraries - Grants and Aids                        |           | 75              |              |                  |           |            |                  |         |       |                 | 75         |
| 572.10 - Parks/Recreation - Personnel Services              | 7,862,765 | 428,216         |              |                  |           |            |                  |         |       |                 | 8,290,981  |
| 572.30 - Parks/Recreation - Operating Expenses              | 6,511,818 | 1,678,404       |              |                  |           |            |                  |         |       |                 | 8,190,222  |
| 572.60 - Parks/Recreation - Capital Outlay                  | 7,725,359 | 3,859,430       |              | 3,175,225        |           |            |                  |         |       |                 | 14,760,014 |
| 572.80 - Parks/Recreation - Grants and Aids                 | 616,885   | 300             |              |                  |           |            |                  |         |       |                 | 617,185    |
| 573.30 - Cultural Services - Operating Expenses             |           | 13,964          |              |                  |           |            |                  |         |       |                 | 13,964     |
| 575.10 - Special Facilities - Personnel Services            |           | 2,060,902       |              |                  |           |            |                  |         |       |                 | 2,060,902  |
| 575.30 - Special Facilities - Operating Expenses            |           | 3,092,143       |              |                  |           |            |                  |         |       |                 | 3,092,143  |
| 575.60 - Special Facilities - Capital Outlay                |           | 36,370          |              | 77,324           |           |            |                  |         |       |                 | 113,694    |
| 575.80 - Special Facilities - Grants and Aids               |           | 490             |              |                  |           |            |                  |         |       |                 | 490        |
| 579.60 - Other Culture/Recreation - Capital Outlay          |           | 2,900,219       |              |                  |           |            |                  |         |       |                 | 2,900,219  |





| Account/Object Code   | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total      |
|---|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 579.80 - Other Culture/Recreation - Grants and Aids             |           | 2,117,580       |              |                  |           |            |                  |         |       |                 | 2,117,580  |
| 581.90 - Interfund Transfers Out - Other Uses                   | 9,630,614 | 43,800,880      |              | 931,727          |           |            |                  |         |       |                 | 54,363,221 |
| 587.90 - Clerk of Court Excess Fee Functions - Other Uses       |           |                 |              |                  |           |            |                  |         |       | 308,829         | 308,829    |
| 591.90 - Non-Operating Interest Expense - Other Uses            |           |                 |              |                  |           | 1,912,041  |                  |         |       |                 | 1,912,041  |
| 601.30 - Court Administration - Operating Expenses              | 337,799   | 234,303         |              |                  |           |            |                  |         |       |                 | 572,102    |
| 602.10 - State Attorney Administration - Personnel Services     | 68,066    |                 |              |                  |           |            |                  |         |       |                 | 68,066     |
| 602.30 - State Attorney Administration - Operating Expenses     | 501,324   |                 |              |                  |           |            |                  |         |       |                 | 501,324    |
| 603.30 - Public Defender Administration - Operating Expenses    | 447,503   |                 |              |                  |           |            |                  |         |       |                 | 447,503    |
| 603.60 - Public Defender Administration - Capital Outlay        | 40,496    |                 |              |                  |           |            |                  |         |       |                 | 40,496     |
| 603.80 - Public Defender Administration - Grants and Aids       | 86,506    |                 |              |                  |           |            |                  |         |       |                 | 86,506     |
| 604.10 - Clerk of Court Administration - Personnel Services     | 69,172    |                 |              |                  |           |            |                  |         |       | 1,236,458       | 1,305,630  |
| 604.30 - Clerk of Court Administration - Operating Expenses     | 479,167   |                 |              |                  |           |            |                  |         |       | 472,569         | 951,736    |
| 604.80 - Clerk of Court Administration - Grants and Aids        | 1,774,607 |                 |              |                  |           |            |                  |         |       |                 | 1,774,607  |
| 605.30 - Judicial Support - Operating Expenses                  | 51,579    |                 |              |                  |           |            |                  |         |       |                 | 51,579     |
| 607.10 - Appeals - Personnel Services                           |           |                 |              |                  |           |            |                  |         |       | 193,779         | 193,779    |
| 607.30 - Appeals - Operating Expenses                           |           |                 |              |                  |           |            |                  |         |       | 1,860           | 1,860      |
| 608.10 - Jury Management - Personnel Services                   |           |                 |              |                  |           |            |                  |         |       | 196,098         | 196,098    |
| 608.30 - Jury Management - Operating Expenses                   |           |                 |              |                  |           |            |                  |         |       | 135,557         | 135,557    |
| 614.10 - Clerk of Court - Personnel Services                    |           |                 |              |                  |           |            |                  |         |       | 1,529,305       | 1,529,305  |
| 614.30 - Clerk of Court - Operating Expenses                    |           |                 |              |                  |           |            |                  |         |       | 12,251          | 12,251     |
| 617.30 - Court Interpreters - Operating Expenses                | 2,194     |                 |              |                  |           |            |                  |         |       |                 | 2,194      |
| 622.10 - Drug Court - Personnel Services                        | 322,277   |                 |              |                  |           |            |                  |         |       |                 | 322,277    |
| 622.30 - Drug Court - Operating Expenses                        | 20,329    |                 |              |                  |           |            |                  |         |       |                 | 20,329     |
| 623.10 - Pre-Trial Release - Personnel Services                 | 1,296,735 |                 |              |                  |           |            |                  |         |       |                 | 1,296,735  |
| 623.30 - Pre-Trial Release - Operating Expenses                 | 60,895    |                 |              |                  |           |            |                  |         |       |                 | 60,895     |
| 634.10 - Clerk of Court - Personnel Services                    |           |                 |              |                  |           |            |                  |         |       | 1,323,039       | 1,323,039  |
| 634.30 - Clerk of Court - Operating Expenses                    |           |                 |              |                  |           |            |                  |         |       | 19,376          | 19,376     |
| 654.10 - Clerk of Court - Personnel Services                    |           |                 |              |                  |           |            |                  |         |       | 1,638,793       | 1,638,793  |
| 654.30 - Clerk of Court - Operating Expenses                    |           |                 |              |                  |           |            |                  |         |       | 20,613          | 20,613     |
| 674.10 - Clerk of Court - Personnel Services                    |           |                 |              |                  |           |            |                  |         |       | 599,575         | 599,575    |
| 674.30 - Clerk of Court - Operating Expenses                    |           |                 |              |                  |           |            |                  |         |       | 1,911           | 1,911      |
| 685.30 - Guardian ad Litem - Operating Expenses                 | 29,286    |                 |              |                  |           |            |                  |         |       |                 | 29,286     |
| 685.80 - Guardian ad Litem - Grants and Aids                    | 40,746    |                 |              |                  |           |            |                  |         |       |                 | 40,746     |
| 689.10 - Other Circuit Court-Juvenile - Personnel Services      | 199,791   |                 |              |                  |           |            |                  |         |       |                 | 199,791    |
| 689.30 - Other Circuit Court-Juvenile - Operating Expenses      | 54,637    |                 |              |                  |           |            |                  |         |       |                 | 54,637     |
| 694.10 - Clerk of Court - Personnel Services                    |           |                 |              |                  |           |            |                  |         |       | 489,992         | 489,992    |
| 694.30 - Clerk of Court - Operating Expenses                    |           |                 |              |                  |           |            |                  |         |       | 3,986           | 3,986      |
| 704.30 - Public Guardian - Operating Expenses                   | 126,000   |                 |              |                  |           |            |                  |         |       |                 | 126,000    |
| 712.10 - Courthouse Facilities - Personnel Services             | 541,871   |                 |              |                  |           |            |                  |         |       |                 | 541,871    |
| 712.30 - Courthouse Facilities - Operating Expenses             | 1,554,037 |                 |              |                  |           |            |                  |         |       |                 | 1,554,037  |
| 712.60 - Courthouse Facilities - Capital Outlay                 | 382,939   |                 |              |                  |           |            |                  |         |       |                 | 382,939    |
| 712.80 - Courthouse Facilities - Grants and Aids                | 1,550     |                 |              |                  |           |            |                  |         |       |                 | 1,550      |
| 713.10 - Information Systems - Personnel Services               | 203,555   |                 |              |                  |           |            |                  |         |       | 1,348,003       | 1,551,558  |
| 713.30 - Information Systems - Operating Expenses               | 38,828    |                 |              |                  |           |            |                  |         |       | 710,814         | 749,642    |
| 713.60 - Information Systems - Capital Outlay                   | 24,393    |                 |              | 33,500           |           |            |                  |         |       | 50,750          | 108,643    |
| 714.10 - Public Law Library - Personnel Services                |           |                 |              |                  |           |            |                  |         |       | 372,374         | 372,374    |
| 714.30 - Public Law Library - Operating Expenses                | 630,952   |                 |              |                  |           |            |                  |         |       | 263,347         | 894,299    |
| 715.30 - Legal Aid - Operating Expenses                         | 896,000   |                 |              |                  |           |            |                  |         |       |                 | 896,000    |
| 716.30 - Clerk of Court Related Technology - Operating Expenses |           |                 |              |                  |           |            |                  |         |       | 478,798         | 478,798    |



| Account/Object Code   | General     | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total       |
|---|-------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-------------|
| 716.60 - Clerk of Court Related Technology - Capital Outlay |             |                 |              |                  |           |            |                  |         |       | 92,953          | 92,953      |
| 719.10 - Other Operating Court Costs - Personnel Services   | 217,646     |                 |              |                  |           |            |                  |         |       |                 | 217,646     |
| 719.30 - Other Operating Court Costs - Operating Expenses   | 164,629     |                 |              |                  |           |            |                  |         |       |                 | 164,629     |
| 724.10 - Clerk of Court - Personnel Services                |             |                 |              |                  |           |            |                  |         |       | 1,444,319       | 1,444,319   |
| 724.30 - Clerk of Court - Operating Expenses                |             |                 |              |                  |           |            |                  |         |       | 20,486          | 20,486      |
| 744.10 - Clerk of Court - Personnel Services                |             |                 |              |                  |           |            |                  |         |       | 802,265         | 802,265     |
| 744.30 - Clerk of Court - Operating Expenses                |             |                 |              |                  |           |            |                  |         |       | 1,422           | 1,422       |
| 752.80 - Alternative Dispute Resolutions - Grants and Aids  | 10,525      |                 |              |                  |           |            |                  |         |       |                 | 10,525      |
| 764.10 - Clerk of Court - Personnel Services                |             |                 |              |                  |           |            |                  |         |       | 1,838,603       | 1,838,603   |
| 764.30 - Clerk of Court - Operating Expenses                |             |                 |              |                  |           |            |                  |         |       | 304             | 304         |
| Grand Total   | 205,837,044 | 200,571,792     | 41,732,309   | 11,920,720       |           | 78,932,594 | 68,519,625       | 149,380 |       | 17,670,662      | 625,334,126 |

### Data Element Worksheet Report for FYE: 2015, Volusia

### Affiliates Report for FYE 2015

| Affiliated Entity  | Type                           | Total Revenues | Total Expenditures | Total Debt    |
|--|--------------------------------|----------------|--------------------|---------------|
| Special District - East Volusia Transportation District            | Zero Revenues And Expenditures |                |                    |               |
| Special District - Housing Finance Authority of Volusia County     | Independently Reported         | \$71,056       | \$16,135           | \$0           |
| Special District - Ponce De Leon Inlet and Port District           | Blended in Primary Report      | \$2,495,872    | \$4,006,590        |               |
| Special District - Volusia County Educational Facilities Authority | Independently Reported         | \$10,896,954   | \$10,896,954       | \$294,249,000 |
| Special District - Volusia County Health Facilities Authority      | Independently Reported         | \$214          | \$8,105            | \$0           |
| Special District - Volusia County Industrial Development Authority | Independently Reported         | \$209          | \$612              | \$0           |
| Special District - Volusia County Unified Fire District            | Blended in Primary Report      | \$21,472,465   | \$21,940,649       |               |
| Special District - Volusia Growth Management Commission            | Blended in Primary Report      | \$138,608      | \$138,608          |               |

