

POLK COUNTY, FLORIDA

NONMAJOR GOVERNMENTAL FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

Special Revenue

	County Transportation Trust	Tourist Development Tax	Lake and River Enhancement	Lighting Districts	Fire District	Emergency 911
REVENUES						
Taxes	\$ 21,107,934	\$ 7,460,765	\$ -	\$ -	\$ -	\$ -
Licenses and permits	49,300	-	151,027	-	-	-
Intergovernmental	10,815,699	-	-	-	19,606	-
Charges for services	-	-	233,999	-	565,465	3,021,905
Fines and forfeitures	-	-	-	-	-	-
Special assessments	-	-	-	2,228,962	26,926,725	-
Interest income	656,439	162,049	33,996	47,215	550,999	51,687
Net change in fair value of investments	(14,699)	(5,214)	(673)	(665)	(8,046)	(949)
Miscellaneous	984,760	173,201	-	-	22,330	4,005
Total revenues	<u>33,599,433</u>	<u>7,790,801</u>	<u>418,349</u>	<u>2,275,512</u>	<u>28,077,079</u>	<u>3,076,648</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	27,558,427	3,276,285
Physical environment	-	-	208,674	-	-	-
Transportation	25,794,420	-	-	2,072,750	-	-
Economic environment	-	8,819,236	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	451,213	-	-	-
Debt service:						
Principal retirements	-	-	-	-	-	-
Interest and fiscal charges	-	117,585	-	-	-	-
Capital projects	-	-	-	-	-	-
Total expenditures	<u>25,794,420</u>	<u>8,936,821</u>	<u>659,887</u>	<u>2,072,750</u>	<u>27,558,427</u>	<u>3,276,285</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>7,805,013</u>	<u>(1,146,020)</u>	<u>(241,538)</u>	<u>202,762</u>	<u>518,652</u>	<u>(199,637)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	307,171	-	-	-	2,133,408	-
Transfers (out)	(10,164,509)	(10,000)	-	-	(17,126)	-
Total other financing sources (uses)	<u>(9,857,338)</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>2,116,282</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(2,052,325)	(1,156,020)	(241,538)	202,762	2,634,934	(199,637)
FUND BALANCES, beginning of year	<u>18,946,712</u>	<u>5,487,784</u>	<u>1,129,738</u>	<u>379,914</u>	<u>6,567,446</u>	<u>1,770,847</u>
FUND BALANCES, end of year	<u>\$ 16,894,387</u>	<u>\$ 4,331,764</u>	<u>\$ 888,200</u>	<u>\$ 582,676</u>	<u>\$ 9,202,380</u>	<u>\$ 1,571,210</u>

Special Revenue

Hazardous Waste	Radio Communications	Law Enforcement Trust Fund	Land Management Trust Fund	Building Fund	North Ridge CRA Fund	Road MSBU Fund
\$ 92,182	\$ -	\$ -	\$ 172,005	\$ -	\$ 16,677,677	\$ -
-	-	-	-	4,159,769	-	-
-	-	-	-	-	-	-
-	-	-	-	111,524	-	-
-	870,180	193,648	-	2,034	-	-
-	-	-	-	-	-	60,163
5,643	48,608	32,629	622,714	21,276	1,117,286	29,099
(123)	(1,163)	(684)	(13,596)	(3,959)	(29,473)	(829)
1,161	283,920	-	125,713	5,250	14,893	-
98,863	1,201,545	225,593	906,836	4,295,894	17,780,383	88,433
-	-	-	-	-	-	-
-	973,345	271,330	-	4,363,097	214,210	-
118,676	-	-	382,344	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	2,425,999	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	11,498
-	-	-	-	-	-	-
118,676	973,345	271,330	382,344	4,363,097	2,640,209	11,498
(19,813)	228,200	(45,737)	524,492	(67,203)	15,140,174	76,935
-	-	-	21,875	-	-	-
-	-	-	-	-	(170,000)	-
-	-	-	21,875	-	(170,000)	-
(19,813)	228,200	(45,737)	546,367	(67,203)	14,970,174	76,935
162,595	1,308,715	967,366	16,558,355	97,267	21,443,094	603,885
\$ 142,782	\$ 1,536,915	\$ 921,629	\$ 17,104,722	\$ 30,064	\$ 36,413,268	\$ 680,820

POLK COUNTY, FLORIDA

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2008

Special Revenue (continued)

	Harden / Parkway CRA	Polk Commerce Centre CRA	Leisure Services MSTU	Libraries MSTU	Transportation 1 Mill
REVENUES					
Taxes	\$ 643,127	\$ 181,787	\$ 8,182,725	\$ 4,090,186	\$ 32,064,961
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	3,344,695	-	-
Charges for services	-	-	229,295	-	-
Fines and forfeitures	-	-	-	-	-
Special assessments	-	-	-	-	-
Interest income	(61,142)	-	904,267	66,716	1,500,259
Net change in fair value of investments	-	-	(33,931)	(727)	(30,273)
Miscellaneous	651,852	20,724	927	3,662	800,924
Total revenues	<u>1,233,837</u>	<u>202,511</u>	<u>12,627,978</u>	<u>4,159,837</u>	<u>34,335,871</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Physical environment	-	-	-	-	-
Transportation	3,855,611	-	-	-	31,027,131
Economic environment	-	-	-	-	-
Human services	-	-	-	-	-
Culture and recreation	-	-	10,428,333	4,108,981	-
Debt service:					
Principal retirements	-	-	-	-	-
Interest and fiscal charges	-	70,606	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	<u>3,855,611</u>	<u>70,606</u>	<u>10,428,333</u>	<u>4,108,981</u>	<u>31,027,131</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,621,774)</u>	<u>131,905</u>	<u>2,199,645</u>	<u>50,856</u>	<u>3,308,740</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	3,408,525	-	8,617,492	42,971	9,111,148
Transfers (out)	(1,221,331)	-	-	-	-
Total other financing sources (uses)	<u>2,187,194</u>	<u>-</u>	<u>8,617,492</u>	<u>42,971</u>	<u>9,111,148</u>
NET CHANGE IN FUND BALANCES	<u>(434,580)</u>	<u>131,905</u>	<u>10,817,137</u>	<u>93,827</u>	<u>12,419,888</u>
FUND BALANCES, beginning of year	<u>(251,660)</u>	<u>(1,378,555)</u>	<u>15,651,519</u>	<u>829,614</u>	<u>22,195,108</u>
FUND BALANCES, end of year	<u>\$ (686,240)</u>	<u>\$ (1,246,650)</u>	<u>\$ 26,468,656</u>	<u>\$ 923,441</u>	<u>\$ 34,614,996</u>

Special Revenue (continued)

Eloise CRA	Drainage and Water Quality	Property Appraiser's GIS Fund (See Note B)	Sheriff's Grants Fund (See Note B)	Clerk of the Circuit Courts Court Fund	Other Special Revenue Funds
\$ 91,286	\$ 2,695,993	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	12,560	6,079,200	22,230	38,385
-	-	-	15,000	8,110,248	1,418,840
-	-	-	-	8,256,202	-
-	-	-	-	-	55,704
6,411	121,554	-	44,453	355,919	339,799
(173)	(3,224)	-	-	-	(3,474)
-	169,319	-	65,017	81,581	42,481
<u>97,524</u>	<u>2,983,642</u>	<u>12,560</u>	<u>6,203,670</u>	<u>16,826,180</u>	<u>1,891,735</u>
-	-	101,997	-	16,826,180	2,293,753
-	-	-	6,757,535	-	507,428
-	685,237	-	-	-	4,952
-	-	-	-	-	-
-	-	-	-	-	-
175	-	-	-	-	-
-	-	-	-	-	323,804
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>175</u>	<u>685,237</u>	<u>101,997</u>	<u>6,757,535</u>	<u>16,826,180</u>	<u>3,129,937</u>
<u>97,349</u>	<u>2,298,405</u>	<u>(89,437)</u>	<u>(553,865)</u>	<u>-</u>	<u>(1,238,202)</u>
-	-	200,000	920,632	-	671,078
-	-	-	(1,682,247)	-	-
-	-	200,000	(761,615)	-	671,078
97,349	2,298,405	110,563	(1,315,480)	-	(567,124)
120,669	1,981,963	186,419	1,756,262	-	9,546,697
<u>\$ 218,018</u>	<u>\$ 4,280,368</u>	<u>\$ 296,982</u>	<u>\$ 440,782</u>	<u>\$ -</u>	<u>\$ 8,979,573</u>

POLK COUNTY, FLORIDA

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Debt Service				
	Capital	Transportation	Capital	Transportation	Capital
	Improvement	Improvement	Improvement	Improvement	Improvement
	Revenue Bonds	Revenue Bonds	Refunding	Revenue	Revenue
	Series 2000	Series 2000	Revenue Bonds	Refunding Bonds	Refunding Bonds
		Series 2002	Series 2004	Series 2004	
REVENUES					
Taxes	\$ -	\$ 1,500,000	\$ -	\$ 500,000	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	1,580,000	-	3,702,000	-	1,820,000
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Special assessments	-	-	-	-	-
Interest income	40,981	85,142	114,475	33,387	67,107
Net change in fair value of investments	(1,061)	(2,022)	(2,880)	(887)	(1,416)
Miscellaneous	-	-	-	-	-
Total revenues	<u>1,619,920</u>	<u>1,583,120</u>	<u>3,813,595</u>	<u>532,500</u>	<u>1,885,691</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Physical environment	-	-	-	-	-
Transportation	-	-	-	-	-
Economic environment	-	-	-	-	-
Human services	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service:					
Principal retirements	1,365,000	2,055,000	2,885,000	-	-
Interest and fiscal charges	255,011	347,634	783,531	2,546,250	1,674,625
Capital projects	-	-	-	-	-
Total expenditures	<u>1,620,011</u>	<u>2,402,634</u>	<u>3,668,531</u>	<u>2,546,250</u>	<u>1,674,625</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(91)</u>	<u>(819,514)</u>	<u>145,064</u>	<u>(2,013,750)</u>	<u>211,066</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	750,000	-	2,250,000	-
Transfers (out)	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>750,000</u>	<u>-</u>	<u>2,250,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(91)	(69,514)	145,064	236,250	211,066
FUND BALANCES, beginning of year	<u>1,335,207</u>	<u>2,612,996</u>	<u>3,476,876</u>	<u>879,855</u>	<u>1,570,239</u>
FUND BALANCES, end of year	<u>\$ 1,335,116</u>	<u>\$ 2,543,482</u>	<u>\$ 3,621,940</u>	<u>\$ 1,116,105</u>	<u>\$ 1,781,305</u>

Debt Service (continued)

Capital Improvement Revenue Refunding Bonds Series 2004A	Public Safety Capital Improvement Revenue Bonds Series 2005	Constitutional Fuel Tax Revenue Refunding Bonds Series 2006	Commercial Paper Environmental Lands	Commercial Paper Program - Parks Land Acquisition
\$ -	\$ 4,600,000	\$ -	\$ 2,082,160	\$ -
-	-	-	-	-
2,671,814	-	-	-	2,000,000
-	-	-	-	-
-	-	-	-	-
72,279	135,857	47,293	127,890	55,703
(1,884)	(3,315)	(1,435)	(2,829)	(1,305)
-	-	-	-	-
<u>2,742,209</u>	<u>4,732,542</u>	<u>45,858</u>	<u>2,207,221</u>	<u>2,054,398</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
2,305,000	1,570,000	1,370,000	2,000,000	1,225,000
354,080	4,135,757	1,716,591	258,151	340,162
-	-	-	-	-
<u>2,659,080</u>	<u>5,705,757</u>	<u>3,086,591</u>	<u>2,258,151</u>	<u>1,565,162</u>
<u>83,129</u>	<u>(973,215)</u>	<u>(3,040,733)</u>	<u>(50,930)</u>	<u>489,236</u>
-	1,150,000	3,121,331	-	-
-	-	-	-	-
-	<u>1,150,000</u>	<u>3,121,331</u>	<u>-</u>	<u>-</u>
83,129	176,785	80,598	(50,930)	489,236
<u>2,287,329</u>	<u>3,994,359</u>	<u>1,724,833</u>	<u>3,608,858</u>	<u>518,575</u>
<u>\$ 2,370,458</u>	<u>\$ 4,171,144</u>	<u>\$ 1,805,431</u>	<u>\$ 3,557,928</u>	<u>\$ 1,007,811</u>

POLK COUNTY, FLORIDA

NONMAJOR GOVERNMENTAL FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

Capital Projects

	General Capital Improvements	Road Construction	Harden/ Parkway CRA Construction	Environmental Lands Acquisition	Total
REVENUES					
Taxes	\$ 2,350,000	\$ 2,600,000	\$ -	\$ 4,648,005	\$ 111,740,793
Licenses and permits	-	-	-	-	4,360,096
Intergovernmental	-	-	-	-	32,106,189
Charges for services	-	-	-	-	13,706,276
Fines and forfeitures	-	-	-	-	9,322,064
Special assessments	-	-	-	-	29,271,554
Interest income	1,174,468	1,210,050	882,621	299,704	11,004,833
Net change in fair value of investments	(33,248)	(33,647)	(18,153)	(5,629)	(261,586)
Miscellaneous	69,932	2,840,605	-	843,073	7,205,330
Total revenues	<u>3,561,152</u>	<u>6,617,008</u>	<u>864,468</u>	<u>5,785,153</u>	<u>218,455,549</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	19,221,930
Public safety	-	-	-	-	43,921,657
Physical environment	-	-	-	-	1,399,883
Transportation	-	-	-	-	62,749,912
Economic environment	-	-	-	-	8,819,236
Human services	-	-	-	-	2,426,174
Culture and recreation	-	-	-	-	15,312,331
Debt service:					
Principal retirements	-	-	-	-	14,775,000
Interest and fiscal charges	-	-	-	-	12,611,481
Capital projects	7,004,320	11,379,378	-	6,328,469	24,712,167
Total expenditures	<u>7,004,320</u>	<u>11,379,378</u>	<u>-</u>	<u>6,328,469</u>	<u>205,949,771</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,443,168)</u>	<u>(4,762,370)</u>	<u>864,468</u>	<u>(543,316)</u>	<u>12,505,778</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	29,959,710	9,581,971	-	-	72,247,312
Transfers (out)	(37,500)	(257,171)	(3,408,524)	(194,548)	(17,162,956)
Total other financing sources (uses)	<u>29,922,210</u>	<u>9,324,800</u>	<u>(3,408,524)</u>	<u>(194,548)</u>	<u>55,084,356</u>
NET CHANGE IN FUND BALANCES	<u>26,479,042</u>	<u>4,562,430</u>	<u>(2,544,056)</u>	<u>(737,864)</u>	<u>67,590,134</u>
FUND BALANCES, beginning of year	<u>14,984,497</u>	<u>27,198,705</u>	<u>23,672,428</u>	<u>7,954,503</u>	<u>221,881,014</u>
FUND BALANCES, end of year	<u>\$ 41,463,539</u>	<u>\$ 31,761,135</u>	<u>\$ 21,128,372</u>	<u>\$ 7,216,639</u>	<u>\$ 289,471,148</u>