

## SPECIAL REVENUE FUNDS

Special Revenue Funds account for revenues from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions or activities of government.

### County Voted One Cent Gas Tax

The County Voted One Cent Gas Tax Fund accounts for the fiscal activity relating to the County's one cent per gallon gas tax to finance County road improvements.

### County Transportation Trust

The County Transportation Trust Fund accounts for the fiscal activity relating to County road and bridge maintenance and construction.

### Library

The Library Fund accounts for the fiscal activity relating to the County Library System.

### East Volusia Mosquito Control District

The East Volusia Mosquito Control District Fund accounts for the fiscal activity relating to the control of pestiferous mosquitoes and other arthropods which can affect public health in the eastern section of the County.

### Road Impact Fees

The Road Impact Fees Fund accounts for the fiscal activity relating to the County's impact fees for growth related road needs.

### Convention Development Tax

The Convention Development Tax Fund accounts for the fiscal activity relating to the tax on short-term room rentals in the County.

### Ponce Inlet Port Authority

The Ponce Inlet Port Authority Fund accounts for the fiscal activity relating to the operations of the recreational waterfront properties on the east side of the County.

### E-911 Emergency Telephone System

The E-911 Emergency Telephone System Fund accounts for the fiscal activity relating to the imposition, collection, and uses of the E-911 emergency telephone number system fees.

### Special Lighting Districts

The Special Lighting Districts Fund accounts for the fiscal activity relating to the providing of street lighting services within the districts.

### Ocean Center

The Ocean Center Fund accounts for the fiscal activity relating to the administration and operation of the County's civic center.

### Municipal Service District

The Municipal Service District Fund accounts for the fiscal activity relating to the municipal type services of zoning, engineering, planning, sheriff's services, parks and recreation, fire services, and animal control for the unincorporated areas of the County.

### Silver Sands/Bethune Beach Municipal Service District

The Silver Sands/Bethune Beach Municipal Service District Fund accounts for the fiscal activity relating to providing arterial lighting services within this area.

### Park Impact Fees

The Park Impact Fees Fund accounts for the fiscal activity relating to the County's park impact fees for growth-related parks and improvements.

### Fire Impact Fees

The Fire Impact Fees Fund accounts for the fiscal activity relating to the County's fire impact fees for growth-related fire protection and rescue equipment.

### Court Improvement

The Court Improvement Fund accounts for the fiscal activity relating to the additional court costs assessed for the improvement of court facilities as authorized by Florida Statute 939.18.

### Criminal Justice Reimbursement

The Criminal Justice Reimbursement Fund accounts for the fiscal activity relating to the receipt and allocation of additional court costs imposed by Florida Statute 27.3455 for specified judicial expenditures.

### Federal Emergency Disaster Relief

The Federal Emergency Disaster Relief Fund accounts for the fiscal activity relating to the tornado and firestorm disasters during fiscal year 1998.

### Federal and State Grants

The Federal and State Grants Fund accounts for the fiscal activity relating to funds received from various federal and state grant programs.

COMBINING BALANCE SHEET

ALL SPECIAL REVENUE FUNDS

SEPTEMBER 30, 1998

	COUNTY VOTED ONE CENT GAS TAX	COUNTY TRANSPORTATION TRUST	LIBRARY	EAST VOLUSIA MOSQUITO CONTROL DISTRICT	ROAD IMPACT FEES	CONVENTION DEVELOPMENT TAX	PONCE INLET PORT AUTHORITY	E-911 EMERGENCY TELEPHONE SYSTEM	SPECIAL LIGHTING DISTRICTS	OCEAN CENTER
<b>ASSETS</b>										
Equity in Pooled Cash and Investments	\$ 1,944,529	6,229,514	2,079,407	1,332,616	8,223,837	1,126,680	7,391,208	325,236	32,862	591,636
Receivables:										
Accounts - Net	0	36,261	0	13,830	0	6,547	0	0	67	41,114
Delinquent Taxes	0	2,015	256,908	118,806	0	4,372	23,422	0	0	0
Special Assessments:										
Current Receivable	0	0	0	0	0	0	0	0	0	0
Deferred Receivable	0	0	0	0	0	0	0	0	0	0
Interest Receivable	0	0	0	0	0	0	0	0	0	0
Due from Other Funds	0	0	0	0	0	0	125,771	0	0	0
Due from Component Units	0	0	0	0	0	0	0	0	0	0
Due from Other Governments	227,602	1,590,095	0	3,370	0	0	0	0	0	1,069,055
Advances to Other Funds	0	0	0	0	0	0	578,146	0	0	0
Inventories	0	993,730	0	269,069	0	0	0	0	0	0
Deposits	0	0	0	0	0	78,136	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 2,172,131</b>	<b>8,851,615</b>	<b>2,336,315</b>	<b>1,737,691</b>	<b>8,223,837</b>	<b>1,215,735</b>	<b>8,118,547</b>	<b>325,236</b>	<b>32,929</b>	<b>1,701,805</b>
<b>LIABILITIES AND FUND EQUITY</b>										
<b>LIABILITIES</b>										
Accounts Payable	\$ 94,716	514,915	189,637	27,208	58,225	12,907	3,812	127,970	10,595	84,068
Contracts Payable	0	66,785	4,364	0	0	0	0	0	0	75,186
Due to Other Funds	0	0	0	0	0	0	0	0	0	0
Due to Component Units	0	339	0	0	128	0	0	0	0	3,515
Due to Other Governments	0	2,412	27,065	620	0	221,214	374	0	246	6,780
Deposits	0	0	0	1,500	0	0	0	0	0	149,422
Deferred Revenue	0	2,015	256,908	118,806	0	6,772	23,422	0	0	0
<b>TOTAL LIABILITIES</b>	<b>94,716</b>	<b>586,466</b>	<b>477,974</b>	<b>148,134</b>	<b>58,353</b>	<b>240,893</b>	<b>27,608</b>	<b>127,970</b>	<b>10,841</b>	<b>318,971</b>
<b>FUND EQUITY</b>										
Fund Balances:										
Reserved for Encumbrances	191,385	2,659,077	427,081	3,686	1,393,373	0	57,738	22,954	0	78,544
Reserved for Inventories	0	993,730	0	269,069	0	0	0	0	0	0
Reserved for Advances	0	0	0	0	0	0	578,146	0	0	0
Reserved for Debt Service - Principal	0	0	0	0	0	0	273,500	0	0	0
Unreserved:										
Undesignated	1,886,030	4,612,342	1,431,260	1,316,802	6,772,111	974,842	7,181,555	174,312	22,088	1,304,290
<b>TOTAL FUND EQUITY</b>	<b>2,077,415</b>	<b>8,265,149</b>	<b>1,858,341</b>	<b>1,589,557</b>	<b>8,165,484</b>	<b>974,842</b>	<b>8,090,939</b>	<b>197,266</b>	<b>22,088</b>	<b>1,382,834</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 2,172,131</b>	<b>8,851,615</b>	<b>2,336,315</b>	<b>1,737,691</b>	<b>8,223,837</b>	<b>1,215,735</b>	<b>8,118,547</b>	<b>325,236</b>	<b>32,929</b>	<b>1,701,805</b>

COUNTY OF VOLUSIA, FLORIDA  
 COMBINING BALANCE SHEET  
 ALL SPECIAL REVENUE FUNDS  
 SEPTEMBER 30, 1998

	MUNICIPAL SERVICE DISTRICT	SILVER SANDS/ BETHUNE BEACH MUNICIPAL SERVICE DISTRICT	PARK IMPACT FEES	FIRE IMPACT FEES	COURT IMPROVEMENT	CRIMINAL JUSTICE REIMBURSEMENT	FEDERAL EMERGENCY DISASTER RELIEF	FEDERAL AND STATE GRANTS	TOTAL
<b>ASSETS</b>									
Equity in Pooled Cash and Investments	\$ 4,278,767	2,910	1,230,285	631,209	8,382	0	364,271	2,705,266	38,498,615
Receivables:									
Accounts - Net	1,013,495	0	0	0	0	0	0	0	1,111,314
Delinquent Taxes	417,782	466	0	0	0	0	0	0	823,771
Special Assessments:									
Current Receivable	109,000	0	0	0	0	0	0	0	109,000
Deferred Receivable	276,120	0	0	0	0	0	0	0	276,120
Interest Receivable	69,319	0	0	0	0	0	0	0	69,319
Due from Other Funds	1,374,505	0	0	0	0	0	0	5,000	1,505,276
Due from Component Units	21,042	0	0	0	2,601	47,974	0	0	71,617
Due from Other Governments	482,506	0	0	0	0	0	3,223,299	3,446,080	10,042,007
Advances to Other Funds	0	0	0	0	0	0	0	0	578,146
Inventories	0	0	0	0	0	0	0	0	1,262,799
Deposits	0	0	0	0	0	0	0	0	78,136
<b>TOTAL ASSETS</b>	<b>\$ 8,042,536</b>	<b>3,376</b>	<b>1,230,285</b>	<b>631,209</b>	<b>10,983</b>	<b>47,974</b>	<b>3,587,570</b>	<b>6,156,346</b>	<b>54,426,120</b>
<b>LIABILITIES AND FUND EQUITY</b>									
<b>LIABILITIES</b>									
Accounts Payable	\$ 252,629	0	0	0	0	0	0	542,936	1,919,618
Contracts Payable	0	0	0	0	0	0	26,456	0	172,791
Due to Other Funds	400,000	0	0	0	0	47,974	1,549,505	1,609,100	3,606,579
Due to Component Units	1,657	0	0	0	0	0	0	56,536	62,175
Due to Other Governments	29,162	790	0	0	0	0	2,113	180,234	471,010
Deposits	0	0	0	0	0	0	0	859,286	1,010,208
Deferred Revenue	693,903	466	0	0	0	0	0	1,803,503	2,905,795
<b>TOTAL LIABILITIES</b>	<b>1,377,351</b>	<b>1,256</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,974</b>	<b>1,578,074</b>	<b>5,051,595</b>	<b>10,148,176</b>
<b>FUND EQUITY</b>									
Fund Balances:									
Reserved for Encumbrances	516,121	0	6,487	0	0	0	0	0	5,356,446
Reserved for Inventories	0	0	0	0	0	0	0	0	1,262,799
Reserved for Advances	0	0	0	0	0	0	0	0	578,146
Reserved for Debt Service - Principal	0	0	0	0	0	0	0	0	273,500
Unreserved:									
Undesignated	6,149,064	2,120	1,223,798	631,209	10,983	0	2,009,496	1,104,751	36,807,053
<b>TOTAL FUND EQUITY</b>	<b>6,665,185</b>	<b>2,120</b>	<b>1,230,285</b>	<b>631,209</b>	<b>10,983</b>	<b>0</b>	<b>2,009,496</b>	<b>1,104,751</b>	<b>44,277,944</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 8,042,536</b>	<b>3,376</b>	<b>1,230,285</b>	<b>631,209</b>	<b>10,983</b>	<b>47,974</b>	<b>3,587,570</b>	<b>6,156,346</b>	<b>54,426,120</b>

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

ALL SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 1998

	COUNTY VOTED ONE CENT GAS TAX	COUNTY TRANSPORTATION TRUST	LIBRARY	EAST VOLUSIA MOSQUITO CONTROL DISTRICT	ROAD IMPACT FEES	CONVENTION DEVELOPMENT TAX	PONCE INLET PORT AUTHORITY	E-911 EMERGENCY TELEPHONE SYSTEM	SPECIAL LIGHTING DISTRICTS	OCEAN CENTER
<b>REVENUES</b>										
Taxes	\$ 2,132,172	8,260,668	8,016,900	2,210,260	0	5,555,872	836,448	0	0	1,410,864
Licenses and Permits	0	0	0	0	0	0	0	0	0	0
Intergovernmental Revenues	1,511	6,585,521	899,484	59,846	0	0	52	0	0	1,069,055
Charges for Services	226,896	1,235,958	49,574	334,158	843	0	0	1,228,056	153,371	1,298,748
Fines and Forfeitures	0	0	167,173	0	0	0	0	0	0	0
Interest Revenues	155,437	441,120	241,954	109,213	520,128	16,096	690,647	13,305	0	93,243
Miscellaneous Revenues	25,000	871,670	316,839	219,367	11,247	242,369	4,985	0	0	142,047
Special Assessments Levied/Impact Fees	0	0	0	0	2,944,010	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>2,541,016</b>	<b>17,394,937</b>	<b>9,691,924</b>	<b>2,932,844</b>	<b>3,476,228</b>	<b>5,814,337</b>	<b>1,532,132</b>	<b>1,241,361</b>	<b>153,371</b>	<b>4,013,957</b>
<b>EXPENDITURES</b>										
Current:										
General Government	0	0	0	0	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0	0	1,059,045	0	0
Physical Environment	0	0	0	0	0	0	0	0	0	0
Transportation	2,059,233	20,740,786	0	0	1,754,640	0	565,415	0	141,898	0
Economic Environment	0	0	0	0	0	5,687,470	40,361	0	0	0
Human Services	0	0	0	2,635,123	0	0	0	0	0	0
Culture/Recreation	0	0	8,562,338	0	0	0	2,464,976	0	0	6,246,872
<b>TOTAL EXPENDITURES</b>	<b>2,059,233</b>	<b>20,740,786</b>	<b>8,562,338</b>	<b>2,635,123</b>	<b>1,754,640</b>	<b>5,687,470</b>	<b>3,070,752</b>	<b>1,059,045</b>	<b>141,898</b>	<b>6,246,872</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>481,783</b>	<b>(3,345,849)</b>	<b>1,129,586</b>	<b>297,721</b>	<b>1,721,588</b>	<b>126,867</b>	<b>(1,538,620)</b>	<b>182,316</b>	<b>11,473</b>	<b>(2,232,915)</b>
<b>OTHER FINANCING SOURCES (USES)</b>										
Proceeds from Notes/Bonds Payable	0	0	0	0	0	0	0	0	0	0
Operating Transfers from Other Funds	0	2,316,338	21,144	0	0	0	0	0	0	0
Operating Transfers to Other Funds	(656,850)	0	(937,002)	(18,074)	0	0	(869,800)	0	0	(60,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(656,850)</b>	<b>2,316,338</b>	<b>(915,858)</b>	<b>(18,074)</b>	<b>0</b>	<b>0</b>	<b>(869,800)</b>	<b>0</b>	<b>0</b>	<b>(60,000)</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(175,067)</b>	<b>(1,029,511)</b>	<b>213,728</b>	<b>279,647</b>	<b>1,721,588</b>	<b>126,867</b>	<b>(2,408,420)</b>	<b>182,316</b>	<b>11,473</b>	<b>(2,292,915)</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>										
	2,252,482	9,294,660	1,644,613	1,309,910	6,443,896	847,975	10,499,359	14,950	10,615	3,675,749
Residual Equity Transfers (Out)	0	0	0	0	0	0	0	0	0	0
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 2,077,415</b>	<b>8,265,149</b>	<b>1,858,341</b>	<b>1,589,557</b>	<b>8,165,484</b>	<b>974,842</b>	<b>8,090,939</b>	<b>197,266</b>	<b>22,088</b>	<b>1,382,834</b>

COUNTY OF VOLUSIA, FLORIDA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 ALL SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 1998

	MUNICIPAL SERVICE DISTRICT	SILVER SANDS/ BETHUNE BEACH MUNICIPAL SERVICE DISTRICT	PARK IMPACT FEES	FIRE IMPACT FEES	COURT IMPROVEMENT	CRIMINAL JUSTICE REIMBURSEMENT	FEDERAL EMERGENCY DISASTER RELIEF	FEDERAL AND STATE GRANTS	TOTAL
<b>REVENUES</b>									
Taxes	\$ 20,713,591	7,483	0	0	0	0	0	0	49,144,258
Licenses and Permits	1,110,813	0	0	0	0	0	0	0	1,110,813
Intergovernmental Revenues	3,212,968	0	0	0	0	0	3,260,145	14,242,450	29,331,032
Charges for Services	7,902,718	0	0	0	10,876	0	0	179,009	12,620,207
Fines and Forfeitures	298,795	0	0	0	0	591,923	0	0	1,057,891
Interest Revenues	478,734	364	102,846	36,270	107	0	0	95,008	2,994,472
Miscellaneous Revenues	107,937	0	0	0	0	0	21,619	82,093	2,045,173
Special Assessments Levied/Impact Fees	154,638	0	336,951	227,427	0	0	0	0	3,663,026
<b>TOTAL REVENUES</b>	<b>33,980,194</b>	<b>7,847</b>	<b>439,797</b>	<b>263,697</b>	<b>10,983</b>	<b>591,923</b>	<b>3,281,764</b>	<b>14,598,560</b>	<b>101,966,872</b>
<b>EXPENDITURES</b>									
Current:									
General Government	4,468,956	0	0	0	0	591,923	0	983,912	6,044,791
Public Safety	21,970,319	0	0	0	0	0	3,272,268	1,189,725	27,491,357
Physical Environment	1,515,595	0	0	0	0	0	0	439,451	1,955,046
Transportation	0	10,217	0	0	0	0	0	56,045	25,328,234
Economic Environment	0	0	0	0	0	0	0	6,607,445	12,335,276
Human Services	475,076	0	0	0	0	0	0	6,252,240	9,362,439
Culture/Recreation	2,403,922	0	343,552	0	0	0	0	136,002	20,157,662
<b>TOTAL EXPENDITURES</b>	<b>30,833,868</b>	<b>10,217</b>	<b>343,552</b>	<b>0</b>	<b>0</b>	<b>591,923</b>	<b>3,272,268</b>	<b>15,664,820</b>	<b>102,674,805</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>3,146,326</b>	<b>(2,370)</b>	<b>96,245</b>	<b>263,697</b>	<b>10,983</b>	<b>0</b>	<b>9,496</b>	<b>(1,066,260)</b>	<b>(707,933)</b>
<b>OTHER FINANCING SOURCES (USES)</b>									
Proceeds from Notes/Bonds Payable	620,000	0	0	0	0	0	2,000,000	0	2,620,000
Operating Transfers from Other Funds	0	0	0	0	0	0	0	1,624,526	3,962,008
Operating Transfers to Other Funds	(3,967,113)	0	(222,250)	(12,436)	0	0	0	(4,000)	(6,747,525)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(3,347,113)</b>	<b>0</b>	<b>(222,250)</b>	<b>(12,436)</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>	<b>1,620,526</b>	<b>(165,517)</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(200,787)</b>	<b>(2,370)</b>	<b>(126,005)</b>	<b>251,261</b>	<b>10,983</b>	<b>0</b>	<b>2,009,496</b>	<b>554,266</b>	<b>(873,450)</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>									
Residual Equity Transfers (Out)	(365,020)	0	0	0	0	0	0	0	(365,020)
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 6,665,185</b>	<b>2,120</b>	<b>1,230,285</b>	<b>631,209</b>	<b>10,983</b>	<b>0</b>	<b>2,009,496</b>	<b>1,104,751</b>	<b>44,277,944</b>