

## **CAPITAL PROJECTS FUNDS**

Capital Projects Funds account for the financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds.

### **Volusia County Courthouse**

The Volusia County Courthouse Fund accounts for the financial resources to be used to acquire, install, construct, and equip the new Volusia County Courthouse and certain capital improvements of the County.

### **Sales Tax Improvement Revenue Bonds Construction**

The Sales Tax Improvement Revenue Bonds Construction Fund accounts for the financial resources to be used to acquire, install, construct, and equip certain capital improvements of the County.

### **Park Projects**

The Park Projects Fund accounts for the financial resources to be used for the acquisition, construction, and equipping of various park projects.

### **Library Capital Projects**

The Library Capital Projects Fund accounts for the financial resources to be used for the construction of library projects.

### **800 MHz Communication System**

The 800 MHz Communication System Fund accounts for the financial resources to be used for the acquisition, construction, and equipping of the 800 MHz system.

### **800 MHz Backbone Expansion**

The 800 MHz Backbone Expansion Fund accounts for the financial resources to be used to acquire, install, equip, and construct improvements to the backbone of the County's 800 MHz Communication System.

### **Other Capital Projects**

The Other Capital Projects Fund accounts for the financial resources to be used for the acquisition, construction, and furnishing of other capital projects.

COUNTY OF VOLUSIA, FLORIDA  
COMBINING BALANCE SHEET  
ALL CAPITAL PROJECTS FUNDS  
SEPTEMBER 30, 1999

	VOLUSIA COUNTY COURTHOUSE	SALES TAX IMPROVEMENT REVENUE BONDS CONSTRUCTION	PARK PROJECTS	LIBRARY CAPITAL PROJECTS	800 MHZ BACKBONE EXPANSION	OTHER CAPITAL PROJECTS	TOTAL
<b>ASSETS</b>							
Equity in Pooled Cash and Investments	\$ 47,771,196	838,608	1,765,614	315,297	1,056,582	1,538,584	53,285,881
Receivables:							
Accounts - Net	0	0	0	0	0	23,191	23,191
Due from Other Governments	0	0	0	320,000	0	0	320,000
<b>TOTAL ASSETS</b>	<b>\$ 47,771,196</b>	<b>838,608</b>	<b>1,765,614</b>	<b>635,297</b>	<b>1,056,582</b>	<b>1,561,775</b>	<b>53,629,072</b>
<b>LIABILITIES AND FUND EQUITY</b>							
<u>LIABILITIES</u>							
Accounts Payable	\$ 142,824	48,060	8,956	0	17,725	52,683	270,248
Contracts Payable	0	5,340	0	0	0	32,251	37,591
Due to Other Funds	0	0	0	210,000	0	250,000	460,000
<b>TOTAL LIABILITIES</b>	<b>142,824</b>	<b>53,400</b>	<b>8,956</b>	<b>210,000</b>	<b>17,725</b>	<b>334,934</b>	<b>767,839</b>
<u>FUND EQUITY</u>							
Fund Balances:							
Reserved for Encumbrances	492,782	501,561	3,260	0	773,776	295,722	2,067,101
Unreserved:							
Designated for Capital Projects	47,135,590	283,647	1,753,398	425,297	265,081	931,119	50,794,132
<b>TOTAL FUND EQUITY</b>	<b>47,628,372</b>	<b>785,208</b>	<b>1,756,658</b>	<b>425,297</b>	<b>1,038,857</b>	<b>1,226,841</b>	<b>52,861,233</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 47,771,196</b>	<b>838,608</b>	<b>1,765,614</b>	<b>635,297</b>	<b>1,056,582</b>	<b>1,561,775</b>	<b>53,629,072</b>

COUNTY OF VOLUSIA, FLORIDA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
ALL CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 1999

	VOLUSIA COUNTY COURTHOUSE	SALES TAX IMPROVEMENT REVENUE BONDS CONSTRUCTION	PARK PROJECTS	LIBRARY CAPITAL PROJECTS	800 MHZ COMMUNICATION SYSTEM	800 MHZ BACKBONE EXPANSION	OTHER CAPITAL PROJECTS	TOTAL
<u>REVENUES</u>								
Intergovernmental Revenues	\$ 0	0	104,193	0	0	0	0	104,193
Charges for Services	0	0	0	0	0	0	732,830	732,830
Interest Revenues	2,360,649	35,453	57,383	0	70,457	0	65,867	2,589,809
Miscellaneous Revenues	0	710	0	0	0	0	9,163	9,873
<b>TOTAL REVENUES</b>	<b>2,360,649</b>	<b>36,163</b>	<b>161,576</b>	<b>0</b>	<b>70,457</b>	<b>0</b>	<b>807,860</b>	<b>3,436,705</b>
<u>EXPENDITURES</u>								
Capital Outlay	1,636,239	747,476	407,251	83,609	584,224	81,143	2,089,117	5,629,059
Debt Service:								
Bond Issuance Costs	789,950	0	0	0	0	0	0	789,950
<b>TOTAL EXPENDITURES</b>	<b>2,426,189</b>	<b>747,476</b>	<b>407,251</b>	<b>83,609</b>	<b>584,224</b>	<b>81,143</b>	<b>2,089,117</b>	<b>6,419,009</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(65,540)	(711,313)	(245,675)	(83,609)	(513,767)	(81,143)	(1,281,257)	(2,982,304)
<u>OTHER FINANCING SOURCES (USES)</u>								
Proceeds from Notes/Bonds Payable	59,250,000	0	0	0	0	850,000	0	60,100,000
Payments to Refunded Bond Escrow Agent	(9,683,000)	0	0	0	0	0	0	(9,683,000)
Operating Transfers from Other Funds	0	91,190	372,481	300,000	0	270,000	500,000	1,533,671
Operating Transfers to Other Funds	(2,155,167)	0	0	0	0	0	(488,935)	(2,644,102)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>47,411,833</b>	<b>91,190</b>	<b>372,481</b>	<b>300,000</b>	<b>0</b>	<b>1,120,000</b>	<b>11,065</b>	<b>49,306,569</b>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	47,346,293	(620,123)	126,806	216,391	(513,767)	1,038,857	(1,270,192)	46,324,265
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	282,079	1,405,331	1,629,852	208,906	515,043	0	2,143,565	6,184,776
Residual Equity Transfers In	0	0	0	0	0	0	353,468	353,468
Residual Equity Transfers (Out)	0	0	0	0	(1,276)	0	0	(1,276)
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 47,628,372</b>	<b>785,208</b>	<b>1,756,658</b>	<b>425,297</b>	<b>0</b>	<b>1,038,857</b>	<b>1,226,841</b>	<b>52,861,233</b>