

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 eastside 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, firestorm, and hurricane disasters.

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.

**COUNTY OF VOLUSIA, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 1999**

	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
ASSETS									
Equity in Pooled Cash and Investments	\$ 7,526,208	1,780,931	1,361,410	9,144,690	1,237,645	8,166,204	439,393	33,959	3,196,881
Receivables:									
Accounts - Net	316	0	6,947	0	11,525	0	0	67	44,893
Delinquent Taxes	2,015	288,692	127,894	0	0	26,918	0	0	0
Special Assessments:									
Current Receivable	0	0	0	0	0	0	0	0	0
Deferred Receivable	0	0	0	0	0	0	0	0	0
Interest Receivable	0	0	0	0	0	0	0	0	0
Due from Other Funds	0	0	0	0	0	132,866	0	0	0
Due from Component Units	0	0	0	0	0	0	0	0	0
Due from Other Governments	2,050,314	0	16,205	0	0	25,000	0	0	0
Advances to Other Funds	0	0	0	0	0	445,280	0	0	0
Inventories	966,545	0	257,335	0	0	0	0	0	0
Deposits	0	0	0	0	129,272	0	0	0	0
TOTAL ASSETS	\$ 10,545,398	2,069,623	1,769,791	9,144,690	1,378,442	8,796,268	439,393	34,026	3,241,774
LIABILITIES AND FUND EQUITY									
LIABILITIES									
Accounts Payable	\$ 600,741	182,343	127,948	325,002	161,355	8,917	111,122	4,488	105,418
Contracts Payable	456,552	4,576	0	357,051	0	0	0	0	0
Due to Other Funds	0	0	0	0	0	0	0	0	378,785
Due to Component Units	278	0	0	97	0	0	0	0	4,444
Due to Other Governments	4,274	11,452	0	0	0	0	0	0	10,211
Deposits	42,503	0	0	0	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0	0	0	0	821,215
Deferred Revenue	2,015	288,692	140,286	0	75	26,918	0	0	189,707
TOTAL LIABILITIES	1,106,363	487,063	268,234	682,150	161,430	35,835	111,122	4,488	1,509,780
FUND EQUITY									
Fund Balances:									
Reserved for Encumbrances	2,531,977	88,304	1,128	3,638,420	0	683,518	31,899	0	152,469
Reserved for Inventories	966,545	0	257,335	0	0	0	0	0	0
Reserved for Advances	0	0	0	0	0	445,280	0	0	0
Reserved for Debt Service - Principal	0	0	0	0	0	273,500	0	0	0
Unreserved:									
Undesignated (Deficit)	5,940,513	1,494,256	1,243,094	4,824,120	1,217,012	7,358,135	296,372	29,538	1,579,525
TOTAL FUND EQUITY	9,439,035	1,582,560	1,501,557	8,462,540	1,217,012	8,760,433	328,271	29,538	1,731,994
TOTAL LIABILITIES AND FUND EQUITY	\$ 10,545,398	2,069,623	1,769,791	9,144,690	1,378,442	8,796,268	439,393	34,026	3,241,774

**COUNTY OF VOLUSIA, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 1999**

	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
ASSETS									
Equity in Pooled Cash and Investments	\$ 6,637,129	3,182	1,572,801	363,429	30,634	0	50,987	4,572,182	46,117,665
Receivables:									
Accounts - Net	9,671	0	0	0	0	0	0	81	73,500
Delinquent Taxes	471,064	473	0	0	0	0	0	0	917,056
Special Assessments:									
Current Receivable	127,687	0	0	0	0	0	0	0	127,687
Deferred Receivable	430,697	0	0	0	0	0	0	0	430,697
Interest Receivable	93,670	0	0	0	0	0	0	0	93,670
Due from Other Funds	17,207	0	0	0	0	0	0	0	150,073
Due from Component Units	28,992	0	0	0	5,793	39,621	0	0	74,406
Due from Other Governments	1,773,589	0	0	0	0	0	1,358,856	5,230,384	10,454,348
Advances to Other Funds	0	0	0	0	0	0	0	0	445,280
Inventories	0	0	0	0	0	0	0	0	1,223,880
Deposits	0	0	0	0	0	0	0	0	129,272
TOTAL ASSETS	\$ 9,589,706	3,655	1,572,801	363,429	36,427	39,621	1,409,843	9,802,647	60,237,534
LIABILITIES AND FUND EQUITY									
<u>LIABILITIES</u>									
Accounts Payable	\$ 242,057	1,504	0	0	0	0	618,807	553,144	3,042,846
Contracts Payable	4,211	0	0	0	0	0	0	0	822,390
Due to Other Funds	450,000	0	0	0	0	39,621	895,000	3,211,787	4,975,193
Due to Component Units	382	0	0	0	0	0	0	52	5,253
Due to Other Governments	32,952	47	0	0	0	0	54,747	159,685	273,368
Deposits	0	0	0	0	0	0	0	0	42,503
Advances from Other Funds	0	0	0	0	0	0	0	0	821,215
Deferred Revenue	901,761	473	0	0	0	0	0	4,489,253	6,039,180
TOTAL LIABILITIES	1,631,363	2,024	0	0	0	39,621	1,568,554	8,413,921	16,021,948
<u>FUND EQUITY</u>									
Fund Balances:									
Reserved for Encumbrances	677,562	0	6,487	0	3,409	0	0	1,388,726	9,203,899
Reserved for Inventories	0	0	0	0	0	0	0	0	1,223,880
Reserved for Advances	0	0	0	0	0	0	0	0	445,280
Reserved for Debt Service - Principal	0	0	0	0	0	0	0	0	273,500
Unreserved:									
Undesignated (Deficit)	7,280,781	1,631	1,566,314	363,429	33,018	0	(158,711)	0	33,069,027
TOTAL FUND EQUITY	7,958,343	1,631	1,572,801	363,429	36,427	0	(158,711)	1,388,726	44,215,586
TOTAL LIABILITIES AND FUND EQUITY	\$ 9,589,706	3,655	1,572,801	363,429	36,427	39,621	1,409,843	9,802,647	60,237,534

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

	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
REVENUES										
Taxes	\$ 2,315,042	7,327,461	8,341,344	2,298,744	0	6,219,247	869,251	0	0	1,805,371
Licenses and Permits	0	0	0	0	0	0	0	0	0	0
Intergovernmental Revenues	60,880	7,384,231	769,888	62,285	0	0	25,051	0	0	0
Charges for Services	0	2,251,034	54,657	269,810	0	0	303	1,296,152	149,956	1,544,994
Fines and Forfeitures	0	0	190,180	0	0	0	0	0	0	0
Interest Revenues	89,286	153,032	194,428	81,774	327,546	11,621	329,917	13,203	0	32,658
Miscellaneous Revenues	11,913	386,916	184,953	284,866	22,499	244,402	125,145	0	0	223,240
Special Assessments Levied/Impact Fees	0	0	0	0	3,688,460	0	0	0	0	0
TOTAL REVENUES	2,477,121	17,502,674	9,735,450	2,997,479	4,038,505	6,475,270	1,349,667	1,309,355	149,956	3,606,263
EXPENDITURES										
Current:										
General Government	0	0	0	0	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0	0	1,178,350	0	0
Physical Environment	0	0	0	0	0	0	0	0	0	0
Transportation	1,495,980	20,764,874	0	0	3,741,449	0	394,510	0	142,506	0
Economic Environment	0	0	0	0	0	6,232,926	85,999	0	0	0
Human Services	0	0	0	3,068,816	0	0	0	0	0	0
Culture/Recreation	0	0	9,131,392	0	0	0	30,090	0	0	3,257,103
Debt Service:										
Principal Retirement	0	0	0	0	0	174	0	0	0	0
TOTAL EXPENDITURES	1,495,980	20,764,874	9,131,392	3,068,816	3,741,449	6,233,100	510,599	1,178,350	142,506	3,257,103
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	981,141	(3,262,200)	604,058	(71,337)	297,056	242,170	839,068	131,005	7,450	349,160
OTHER FINANCING SOURCES (USES)										
Proceeds from Notes/Bonds Payable	0	0	0	0	0	0	0	0	0	0
Operating Transfers from Other Funds	0	2,016,338	14,730	0	0	0	0	0	0	0
Operating Transfers to Other Funds	(638,808)	0	(894,569)	(16,663)	0	0	(85,000)	0	0	0
Operating Transfers to Component Units	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(638,808)	2,016,338	(879,839)	(16,663)	0	0	(85,000)	0	0	0
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	342,333	(1,245,862)	(275,781)	(88,000)	297,056	242,170	754,068	131,005	7,450	349,160
FUND BALANCES AT BEGINNING OF YEAR	2,077,415	8,265,149	1,858,341	1,589,557	8,165,484	974,842	8,090,939	197,266	22,088	1,382,834
Residual Equity Transfers In	0	2,419,748	0	0	0	0	0	0	0	0
Residual Equity Transfers (Out)	(2,419,748)	0	0	0	0	0	(84,574)	0	0	0
FUND BALANCES AT END OF YEAR	\$ 0	9,439,035	1,582,560	1,501,557	8,462,540	1,217,012	8,760,433	328,271	29,538	1,731,994

COUNTY OF VOLUSIA, FLORIDA
MENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999

	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
REVENUES									
Taxes	\$ 21,949,716	9,545	0	0	0	0	0	0	51,135,721
Licenses and Permits	1,127,117	0	0	0	0	0	0	0	1,127,117
Intergovernmental Revenues	3,549,655	0	0	0	0	0	1,152,863	19,231,611	32,236,464
Charges for Services	8,762,462	0	0	0	67,297	0	0	340,819	14,737,484
Fines and Forfeitures	320,501	0	0	0	0	580,072	0	0	1,090,753
Interest Revenues	360,617	232	49,641	17,516	1,285	0	30,625	83,135	1,776,516
Miscellaneous Revenues	275,350	0	0	0	0	0	0	170,517	1,929,801
Special Assessments Levied/Impact Fees	114,318	0	325,909	244,653	0	0	0	0	4,373,340
TOTAL REVENUES	36,459,736	9,777	375,550	262,169	68,582	580,072	1,183,488	19,826,082	108,407,196
EXPENDITURES									
Current:									
General Government	5,026,214	0	0	0	43,138	580,072	0	685,114	6,334,538
Public Safety	23,697,451	0	0	0	0	0	1,351,695	984,375	27,211,871
Physical Environment	1,600,329	0	0	0	0	0	0	589,924	2,190,253
Transportation	0	10,266	0	0	0	0	0	1,331,300	27,880,885
Economic Environment	0	0	0	0	0	0	0	10,201,155	16,520,080
Human Services	480,839	0	0	0	0	0	0	6,243,416	9,793,071
Culture/Recreation	2,341,005	0	33,034	0	0	0	0	66,406	14,859,030
Debt Service:									
Principal Retirement	0	0	0	0	0	0	2,000,000	0	2,000,174
TOTAL EXPENDITURES	33,145,838	10,266	33,034	0	43,138	580,072	3,351,695	20,101,690	106,789,902
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3,313,898	(489)	342,516	262,169	25,444	0	(2,168,207)	(275,608)	1,617,294
OTHER FINANCING SOURCES (USES)									
Proceeds from Notes/Bonds Payable	819,806	0	0	0	0	0	0	0	819,806
Operating Transfers from Other Funds	727,876	0	0	0	0	0	0	1,361,733	4,120,677
Operating Transfers to Other Funds	(3,299,528)	0	0	(529,949)	0	0	0	(800,000)	(6,264,517)
Operating Transfers to Component Units	0	0	0	0	0	0	0	(2,150)	(2,150)
TOTAL OTHER FINANCING SOURCES (USES)	(1,751,846)	0	0	(529,949)	0	0	0	559,583	(1,326,184)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,562,052	(489)	342,516	(267,780)	25,444	0	(2,168,207)	283,975	291,110
FUND BALANCES AT BEGINNING OF YEAR	6,665,185	2,120	1,230,285	631,209	10,983	0	2,009,496	1,104,751	44,277,944
Residual Equity Transfers In	0	0	0	0	0	0	0	0	2,419,748
Residual Equity Transfers (Out)	(268,894)	0	0	0	0	0	0	0	(2,773,216)
FUND BALANCES AT END OF YEAR	\$ 7,958,343	1,631	1,572,801	363,429	36,427	0	(158,711)	1,388,726	44,215,586