

## **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 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, 2000**

	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	\$ 41,539,440	196,808	2,038,082	1,016,183	296,583	1,581,496	46,668,592
Receivables:							
Accounts - Net	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>32,637</u>	<u>32,637</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>41,539,440</u></b>	<b><u>196,808</u></b>	<b><u>2,038,082</u></b>	<b><u>1,016,183</u></b>	<b><u>296,583</u></b>	<b><u>1,614,133</u></b>	<b><u>46,701,229</u></b>
<b>LIABILITIES AND FUND EQUITY</b>							
<u>LIABILITIES</u>							
Accounts Payable	\$ 2,019,426	750	0	5,708	5,921	0	2,031,805
Contracts Payable	634,710	0	0	4,865	0	0	639,575
Due to Other Governments	<u>30</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30</u>
<b>TOTAL LIABILITIES</b>	<b><u>2,654,166</u></b>	<b><u>750</u></b>	<b><u>0</u></b>	<b><u>10,573</u></b>	<b><u>5,921</u></b>	<b><u>0</u></b>	<b><u>2,671,410</u></b>
<u>FUND EQUITY</u>							
Fund Balances:							
Reserved for Encumbrances	26,271,218	4,160	23,980	733,452	87,039	28,826	27,148,675
Unreserved:							
Designated for Capital Projects	<u>12,614,056</u>	<u>191,898</u>	<u>2,014,102</u>	<u>272,158</u>	<u>203,623</u>	<u>1,585,307</u>	<u>16,881,144</u>
<b>TOTAL FUND EQUITY</b>	<b><u>38,885,274</u></b>	<b><u>196,058</u></b>	<b><u>2,038,082</u></b>	<b><u>1,005,610</u></b>	<b><u>290,662</u></b>	<b><u>1,614,133</u></b>	<b><u>44,029,819</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>41,539,440</u></b>	<b><u>196,808</u></b>	<b><u>2,038,082</u></b>	<b><u>1,016,183</u></b>	<b><u>296,583</u></b>	<b><u>1,614,133</u></b>	<b><u>46,701,229</u></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, 2000**

	VOLUSIA COUNTY COURTHOUSE	SALES TAX IMPROVEMENT REVENUE BONDS CONSTRUCTION	PARK PROJECTS	LIBRARY CAPITAL PROJECTS	800 MHZ BACKBONE EXPANSION	OTHER CAPITAL PROJECTS	TOTAL
<b>REVENUES</b>							
Intergovernmental Revenues	\$ 0	0	110,165	0	0	0	110,165
Charges for Services	0	0	0	886	0	657,759	658,645
Interest Revenues	2,607,090	39,512	116,190	14,193	32,170	73,923	2,883,078
Miscellaneous Revenues	0	3,402	494,816	0	0	0	498,218
<b>TOTAL REVENUES</b>	<b>2,607,090</b>	<b>42,914</b>	<b>721,171</b>	<b>15,079</b>	<b>32,170</b>	<b>731,682</b>	<b>4,150,106</b>
<b>EXPENDITURES</b>							
Capital Outlay	11,350,188	632,064	469,421	134,766	780,365	889,319	14,256,123
<b>TOTAL EXPENDITURES</b>	<b>11,350,188</b>	<b>632,064</b>	<b>469,421</b>	<b>134,766</b>	<b>780,365</b>	<b>889,319</b>	<b>14,256,123</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(8,743,098)	(589,150)	251,750	(119,687)	(748,195)	(157,637)	(10,106,017)
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating Transfers from Other Funds	0	0	29,674	700,000	0	808,310	1,537,984
Operating Transfers to Other Funds	0	0	0	0	0	(486,526)	(486,526)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>29,674</b>	<b>700,000</b>	<b>0</b>	<b>321,784</b>	<b>1,051,458</b>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(8,743,098)	(589,150)	281,424	580,313	(748,195)	164,147	(9,054,559)
<b>FUND BALANCES AT BEGINNING OF YEAR</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>
Residual Equity Transfers In	0	0	0	0	0	223,145	223,145
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 38,885,274</b>	<b>196,058</b>	<b>2,038,082</b>	<b>1,005,610</b>	<b>290,662</b>	<b>1,614,133</b>	<b>44,029,819</b>