

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 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, 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.

Fire Services

The Fire Services Fund accounts for the fiscal activity relating to providing fire and rescue services in the unincorporated areas of the County, the Town of Pierson, and the Cities of Lake Helen and Oak Hill.

Federal Emergency Disaster Relief

The Federal Emergency Disaster Relief Fund accounts for the fiscal activity relating to the tornado, wildfire, 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, 2000**

	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	\$ 7,308,389	1,795,885	1,503,103	8,403,216	1,632,502	6,706,569	862,969	25,166	3,105,527
Receivables:									
Accounts - Net	21,552	0	0	0	19,704	0	0	67	35,411
Delinquent Taxes	2,008	326,794	139,337	0	0	31,190	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	140,361	0	0	0
Due from Component Units	0	0	0	0	0	0	0	0	0
Due from Other Governments	2,052,221	0	20,927	0	0	0	19,622	0	0
Advances to Other Funds	0	0	0	0	0	304,920	0	0	0
Inventories	1,129,076	0	248,437	0	0	0	0	0	0
Deposits	0	0	0	0	152,988	0	0	0	0
TOTAL ASSETS	\$ 10,513,246	2,122,679	1,911,804	8,403,216	1,805,194	7,183,040	882,591	25,233	3,140,938
LIABILITIES AND FUND EQUITY									
LIABILITIES									
Accounts Payable	\$ 927,896	263,903	53,697	579,971	299,280	3,323	79,460	12,362	96,828
Contracts Payable	76,115	0	0	847,696	0	0	0	0	0
Due to Other Funds	0	0	0	0	0	0	0	0	399,618
Due to Component Units	197	0	0	0	0	0	0	0	3,990
Due to Other Governments	2,790	6,368	326	0	0	85	0	171	10,309
Deposits	0	0	500	0	0	0	0	0	155,869
Advances from Other Funds	0	0	0	0	0	0	0	0	421,597
Deferred Revenue	2,008	326,794	151,771	0	0	31,190	0	0	0
TOTAL LIABILITIES	1,009,006	597,065	206,294	1,427,667	299,280	34,598	79,460	12,533	1,088,211
FUND EQUITY									
Fund Balances:									
Reserved for Encumbrances	3,145,843	78,335	17,620	2,086,487	0	55,800	8,484	0	64,469
Reserved for Inventories	1,129,076	0	248,437	0	0	0	0	0	0
Reserved for Advances	0	0	0	0	0	304,920	0	0	0
Reserved for Debt Service - Principal	0	0	0	0	0	273,500	0	0	0
Unreserved:									
Undesignated	5,229,321	1,447,279	1,439,453	4,889,062	1,505,914	6,514,222	794,647	12,700	1,988,258
TOTAL FUND EQUITY	9,504,240	1,525,614	1,705,510	6,975,549	1,505,914	7,148,442	803,131	12,700	2,052,727
TOTAL LIABILITIES AND FUND EQUITY	\$ 10,513,246	2,122,679	1,911,804	8,403,216	1,805,194	7,183,040	882,591	25,233	3,140,938

**COUNTY OF VOLUSIA, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2000**

	MUNICIPAL SERVICE DISTRICT	SILVER SANDS/ BETHUNE BEACH MUNICIPAL SERVICE DISTRICT	PARK IMPACT FEES	FIRE IMPACT FEES	COURT IMPROVEMENT	CRIMINAL JUSTICE REIMBURSEMENT	FIRE SERVICES	FEDERAL EMERGENCY DISASTER RELIEF	FEDERAL AND STATE GRANTS	TOTAL
ASSETS										
Equity in Pooled Cash and Investments	\$ 5,515,316	2,712	2,017,514	654,218	76,417	0	2,126,500	543,463	4,301,357	46,580,823
Receivables:										
Accounts - Net	0	0	0	0	0	0	0	0	0	76,734
Delinquent Taxes	504,961	481	0	0	0	0	0	0	0	1,004,771
Special Assessments:										
Current Receivable	148,630	0	0	0	0	0	0	0	0	148,630
Deferred Receivable	438,590	0	0	0	0	0	0	0	0	438,590
Interest Receivable	106,688	0	0	0	0	0	0	0	0	106,688
Due from Other Funds	0	0	0	0	0	0	0	0	0	140,361
Due from Component Units	28,378	0	0	0	8,509	41,741	0	0	0	78,628
Due from Other Governments	2,958,261	0	0	0	0	0	39,932	762,747	4,543,501	10,397,211
Advances to Other Funds	0	0	0	0	0	0	0	0	0	304,920
Inventories	0	0	0	0	0	0	0	0	0	1,377,513
Deposits	0	0	0	0	0	0	0	0	0	152,988
TOTAL ASSETS	\$ 9,700,824	3,193	2,017,514	654,218	84,926	41,741	2,166,432	1,306,210	8,844,858	60,807,857
LIABILITIES AND FUND EQUITY										
LIABILITIES										
Accounts Payable	\$ 306,698	0	26,699	0	17,740	0	117,430	1,159	1,101,874	3,888,320
Contracts Payable	0	0	0	0	0	0	0	0	0	923,811
Due to Other Funds	450,000	0	0	0	0	41,741	0	1,015,800	2,124,100	4,031,259
Due to Component Units	199	0	0	0	0	0	0	0	244	4,630
Due to Other Governments	199,147	872	0	0	0	0	1,551	34,158	23,452	279,229
Deposits	888	0	0	0	0	0	0	0	0	157,257
Advances from Other Funds	0	0	0	0	0	0	0	0	0	421,597
Deferred Revenue	943,551	481	0	0	0	0	0	0	3,457,869	4,913,664
TOTAL LIABILITIES	1,900,483	1,353	26,699	0	17,740	41,741	118,981	1,051,117	6,707,539	14,619,767
FUND EQUITY										
Fund Balances:										
Reserved for Encumbrances	230,112	0	19,922	0	0	0	258,730	0	2,137,319	8,103,121
Reserved for Inventories	0	0	0	0	0	0	0	0	0	1,377,513
Reserved for Advances	0	0	0	0	0	0	0	0	0	304,920
Reserved for Debt Service - Principal	0	0	0	0	0	0	0	0	0	273,500
Unreserved:										
Undesignated	7,570,229	1,840	1,970,893	654,218	67,186	0	1,788,721	255,093	0	36,129,036
TOTAL FUND EQUITY	7,800,341	1,840	1,990,815	654,218	67,186	0	2,047,451	255,093	2,137,319	46,188,090
TOTAL LIABILITIES AND FUND EQUITY	\$ 9,700,824	3,193	2,017,514	654,218	84,926	41,741	2,166,432	1,306,210	8,844,858	60,807,857

COUNTY OF VOLUSIA, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000

	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	MUNICIPAL SERVICE DISTRICT
REVENUES										
Taxes	\$ 12,119,114	8,745,582	2,414,079	0	6,454,250	912,974	0	0	2,032,860	14,706,580
Licenses and Permits	0	0	0	0	0	0	0	0	0	1,407,513
Intergovernmental Revenues	7,237,784	808,677	284,837	0	0	54	0	0	0	4,242,915
Charges for Services	1,459,371	59,708	237,572	1,590	0	0	1,542,672	147,632	1,153,251	8,546,907
Fines and Forfeitures	0	220,787	0	0	0	0	0	0	0	372,779
Interest Revenues	424,009	291,948	125,252	599,884	21,165	543,421	28,908	0	164,470	577,286
Miscellaneous Revenues	539,992	105,721	312,357	20,950	244,272	4,415	0	0	325,927	173,250
Special Assessments Levied/Impact Fees	0	0	0	4,699,820	0	0	0	0	0	208,688
TOTAL REVENUES	21,780,270	10,232,423	3,374,097	5,322,244	6,719,687	1,460,864	1,571,580	147,632	3,676,508	30,235,918
EXPENDITURES										
Current:										
General Government	0	0	0	0	0	0	0	0	0	4,802,899
Public Safety	0	0	0	0	0	0	1,096,720	0	0	16,733,285
Physical Environment	0	0	0	0	0	0	0	0	0	0
Transportation	23,064,950	0	0	6,809,235	0	559,422	0	164,470	0	1,233,750
Economic Environment	0	0	0	0	6,430,785	628,183	0	0	0	0
Human Services	0	0	3,152,863	0	0	0	0	0	0	538,666
Culture/Recreation	0	8,995,657	0	0	0	2,980	0	0	3,314,775	2,054,290
TOTAL EXPENDITURES	23,064,950	8,995,657	3,152,863	6,809,235	6,430,785	1,190,585	1,096,720	164,470	3,314,775	25,362,890
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,284,680)	1,236,766	221,234	(1,486,991)	288,902	270,279	474,860	(16,838)	361,733	4,873,028
OTHER FINANCING SOURCES (USES)										
Proceeds from Notes/Bonds Payable	0	0	0	0	0	0	0	0	0	805,000
Operating Transfers from Other Funds	2,016,338	11,016	0	0	0	0	0	0	0	22,315
Operating Transfers to Other Funds	(666,453)	(1,304,728)	(17,281)	0	0	(1,882,270)	0	0	(41,000)	(2,820,572)
TOTAL OTHER FINANCING SOURCES (USES)	1,349,885	(1,293,712)	(17,281)	0	0	(1,882,270)	0	0	(41,000)	(1,993,257)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	65,205	(56,946)	203,953	(1,486,991)	288,902	(1,611,991)	474,860	(16,838)	320,733	2,879,771
FUND BALANCES AT BEGINNING OF YEAR (DEFICIT)	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	7,958,343
Residual Equity Transfers In	0	0	0	0	0	0	0	0	0	0
Residual Equity Transfers (Out)	0	0	0	0	0	0	0	0	0	(3,037,773)
FUND BALANCES AT END OF YEAR	\$ 9,504,240	1,525,614	1,705,510	6,975,549	1,505,914	7,148,442	803,131	12,700	2,052,727	7,800,341

COUNTY OF VOLUSIA, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000

	SILVER SANDS/ BETHUNE BEACH MUNICIPAL SERVICE DISTRICT	PARK IMPACT FEES	FIRE IMPACT FEES	COURT IMPROVEMENT	CRIMINAL JUSTICE REIMBURSEMENT	FIRE SERVICES	FEDERAL EMERGENCY DISASTER RELIEF	FEDERAL AND STATE GRANTS	TOTAL
REVENUES									
Taxes	\$ 10,631	0	0	0	0	8,670,361	0	0	56,066,431
Licenses and Permits	0	0	0	0	0	0	0	0	1,407,513
Intergovernmental Revenues	0	0	0	0	0	23,787	2,391,900	24,992,123	39,982,077
Charges for Services	0	0	0	103,369	0	570,652	0	481,017	14,303,741
Fines and Forfeitures	0	0	0	0	615,856	0	0	0	1,209,422
Interest Revenues	361	110,413	28,930	3,424	0	112,192	0	182,242	3,213,905
Miscellaneous Revenues	0	0	0	0	0	253,778	45,977	5,709	2,032,348
Special Assessments Levied/Impact Fees	0	396,015	261,859	0	0	0	0	0	5,566,382
TOTAL REVENUES	10,992	506,428	290,789	106,793	615,856	9,630,770	2,437,877	25,661,091	123,781,819
EXPENDITURES									
Current:									
General Government	0	0	0	76,034	615,856	0	0	822,000	6,316,789
Public Safety	0	0	0	0	0	10,249,330	2,392,304	663,922	31,135,561
Physical Environment	0	0	0	0	0	0	0	542,095	542,095
Transportation	10,783	0	0	0	0	0	0	5,052,136	36,894,746
Economic Environment	0	0	0	0	0	0	0	12,917,326	19,976,294
Human Services	0	0	0	0	0	0	0	5,318,060	9,009,589
Culture/Recreation	0	88,414	0	0	0	0	0	1,346,387	15,802,503
TOTAL EXPENDITURES	10,783	88,414	0	76,034	615,856	10,249,330	2,392,304	26,661,926	119,677,577
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	209	418,014	290,789	30,759	0	(618,560)	45,573	(1,000,835)	4,104,242
OTHER FINANCING SOURCES (USES)									
Proceeds from Notes/Bonds Payable	0	0	0	0	0	0	0	0	805,000
Operating Transfers from Other Funds	0	0	0	0	0	0	368,231	2,558,438	4,976,338
Operating Transfers to Other Funds	0	0	0	0	0	(148,617)	0	(809,010)	(7,689,931)
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0	0	(148,617)	368,231	1,749,428	(1,908,593)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	209	418,014	290,789	30,759	0	(767,177)	413,804	748,593	2,195,649
FUND BALANCES AT BEGINNING OF YEAR (DEFICIT)	1,631	1,572,801	363,429	36,427	0	0	(158,711)	1,388,726	44,215,586
Residual Equity Transfers In	0	0	0	0	0	2,814,628	0	0	2,814,628
Residual Equity Transfers (Out)	0	0	0	0	0	0	0	0	(3,037,773)
FUND BALANCES AT END OF YEAR	\$ 1,840	1,990,815	654,218	67,186	0	2,047,451	255,093	2,137,319	46,188,090