

COMBINED BALANCE SHEET

ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS

SEPTEMBER 30, 1998

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)	COMPONENT UNITS	TOTAL (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	PRIMARY GOVERNMENT		REPORTING ENTITY
<u>ASSETS</u>												
Equity in Pooled Cash and Investments	\$ 14,801,973	38,498,615	14,923,147	9,919,782	18,591,634	12,355,017	9,571,536	0	0	118,661,704	6,814,127	125,475,831
Restricted Cash and Investments:												
Cash and Cash Equivalents	0	0	0	0	12,175,308	0	0	0	0	12,175,308	0	12,175,308
Pension Investments	0	0	0	0	0	0	658,730	0	0	658,730	0	658,730
Receivables:												
Accounts - Net	336,426	1,111,314	25,178	29,135	2,692,640	751	0	0	0	4,195,444	549,437	4,744,881
Accrued Interest	931,491	0	0	0	0	0	0	0	0	931,491	0	931,491
Employees	393,078	0	0	0	0	0	0	0	0	393,078	110,338	503,416
Delinquent Taxes	2,463,530	823,771	84,106	0	0	0	0	0	0	3,371,407	0	3,371,407
Special Assessments	0	454,439	1,802,680	0	0	0	0	0	0	2,257,119	0	2,257,119
Due from Other Funds	2,902,074	1,505,276	0	0	0	101,886	0	0	0	4,509,236	0	4,509,236
Due from Component Units	834,318	71,617	62,025	0	20	0	0	0	0	967,980	25,806	993,786
Due from Primary Government	0	0	0	0	0	0	0	0	0	0	337,622	337,622
Due from Other Governments	1,333,491	10,042,007	0	560,000	2,550,112	5,850	142	0	0	14,491,602	54,191	14,545,793
Advances to Other Funds	0	578,146	0	0	0	963,276	0	0	0	1,541,422	0	1,541,422
Inventories	20,037	1,262,799	0	0	471,999	148,287	0	0	0	1,903,122	154,714	2,057,836
Prepaid Items/Expenses	0	0	0	0	114,671	11,275	0	0	0	125,946	79,132	205,078
Land	0	0	0	0	26,632,489	0	0	51,348,298	0	77,980,787	44,743	78,025,530
Buildings	0	0	0	0	18,071,290	1,915,236	0	141,609,241	0	161,595,767	0	161,595,767
Improvements Other than Buildings	0	0	0	0	107,815,700	458,733	0	9,602,187	0	117,876,620	0	117,876,620
Equipment	0	0	0	0	26,422,537	5,167,492	0	70,609,392	0	102,199,421	9,051,767	111,251,188
Leasehold Improvements	0	0	0	0	0	0	0	486,344	0	486,344	490,225	976,569
Accumulated Depreciation	0	0	0	0	(47,815,224)	(2,775,194)	0	0	0	(50,590,418)	(2,988,655)	(53,579,073)
Construction in Progress	0	0	0	0	15,474,789	0	0	2,039,991	0	17,514,780	0	17,514,780
Deposits	2,174	78,136	0	0	6,100	0	1,924	0	0	88,334	6,190	94,524
Amount Available in Debt Service Funds	0	0	0	0	0	0	0	0	11,608,496	11,608,496	0	11,608,496
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	0	0	0	130,865,287	130,865,287	520,549	131,385,836
TOTAL ASSETS	\$ 24,018,592	54,426,120	16,897,136	10,508,917	183,204,065	18,352,609	10,232,332	275,695,453	142,473,783	735,809,007	15,250,186	751,059,193

The accompanying notes are an integral part of the financial statements.

COUNTY OF VOLUSIA, FLORIDA
 COMBINED BALANCE SHEET
 ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS
 SEPTEMBER 30, 1998

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)	COMPONENT UNITS	TOTAL (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	PRIMARY GOVERNMENT		REPORTING ENTITY
<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>												
<u>LIABILITIES</u>												
Accounts Payable	\$ 1,868,387	1,919,618	0	876,413	1,765,988	330,755	22,826	0	0	6,783,987	338,875	7,122,862
Contracts Payable	0	172,791	0	2,194,680	497,981	0	0	0	0	2,865,452	0	2,865,452
Accrued Liabilities	8,256,935	0	0	0	87,502	0	0	0	0	8,344,437	1,344,814	9,689,251
Due to Other Funds	0	3,606,579	0	675,000	227,657	0	0	0	0	4,509,236	0	4,509,236
Due to Component Units	275,132	62,175	0	48	253	14	0	0	0	337,622	25,806	363,428
Due to Primary Government	0	0	0	0	0	0	0	0	0	0	967,980	967,980
Due to Other Governments	906,919	471,010	0	0	278,515	18,364	4,657,930	0	0	6,332,738	1,327,407	7,660,145
Arbitrage Rebate Payable	0	0	0	0	5,084	0	0	0	0	5,084	0	5,084
Current Liabilities Payable from Restricted Assets:												
Accrued Interest Payable	0	0	0	0	1,724,300	0	0	0	0	1,724,300	0	1,724,300
Estimated Claims and Judgements Payable	0	0	0	0	0	11,598,613	0	0	1,100,000	12,698,613	0	12,698,613
Deposits	0	1,010,208	0	578,000	344,423	0	2,456,445	0	0	4,389,076	1,358,752	5,747,828
Notes Payable	0	0	0	0	8,248,295	85,180	0	0	7,216,342	15,549,817	0	15,549,817
Advances from Other Funds	0	0	0	0	1,541,422	0	0	0	0	1,541,422	0	1,541,422
Deferred Revenue	2,463,530	2,905,795	1,503,389	0	2,917,191	0	0	0	0	9,789,905	0	9,789,905
Bonds Payable	0	0	0	0	53,783,218	0	0	0	121,144,335	174,927,553	0	174,927,553
Landfill Closure Costs Payable	0	0	0	0	8,225,268	0	0	0	0	8,225,268	0	8,225,268
Compensated Absences Payable	0	0	0	0	1,068,676	276,389	0	0	0	12,993,702	520,549	14,859,316
Net Pension Obligation	0	0	0	0	0	0	0	0	19,404	19,404	0	19,404
TOTAL LIABILITIES	\$ 13,770,903	10,148,176	1,503,389	4,324,141	80,715,773	12,309,315	7,137,201	0	142,473,783	272,382,681	5,884,183	278,266,864

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 SEPTEMBER 30, 1998

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)	COMPONENT UNITS	TOTAL (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL	GENERAL	PRIMARY GOVERNMENT		REPORTING ENTITY
								FIXED ASSETS	LONG-TERM DEBT			
EQUITY AND OTHER CREDITS												
Investment in General Fixed Assets	\$ 0	0	0	0	0	0	0	275,695,453	0	275,695,453	4,417,997	280,113,450
Contributions	0	0	0	0	63,884,650	179,102	0	0	0	64,063,752	80,752	64,144,504
Retained Earnings:												
Reserved for Land Purchase	0	0	0	0	991,411	0	0	0	0	991,411	0	991,411
Reserved for Equipment Replacement	0	0	0	0	350,000	0	0	0	0	350,000	0	350,000
Reserved for Maintenance and Operations	0	0	0	0	768,347	0	0	0	0	768,347	0	768,347
Unreserved	0	0	0	0	36,493,884	5,864,192	0	0	0	42,358,076	4,210,454	46,568,530
Fund Balances:												
Reserved for Encumbrances	1,561,616	5,356,446	0	3,194,558	0	0	0	0	0	10,112,620	0	10,112,620
Reserved for Inventories	20,037	1,262,799	0	0	0	0	0	0	0	1,282,836	0	1,282,836
Reserved for Advances	0	578,146	0	0	0	0	0	0	0	578,146	0	578,146
Reserved for Debt Service - Principal	0	273,500	11,608,496	0	0	0	0	0	0	11,881,996	0	11,881,996
Reserved for Debt Service - Interest	0	0	3,785,251	0	0	0	0	0	0	3,785,251	0	3,785,251
Reserved for Capital Projects	0	0	0	0	0	0	0	0	0	0	379,069	379,069
Reserved for Employee Receivables	393,078	0	0	0	0	0	0	0	0	393,078	0	393,078
Reserved for Pension Benefits	0	0	0	0	0	0	2,167,746	0	0	2,167,746	0	2,167,746
Unreserved:												
Designated for Capital Projects	0	0	0	2,990,218	0	0	0	0	0	2,990,218	0	2,990,218
Undesignated	8,272,958	36,807,053	0	0	0	0	927,385	0	0	46,007,396	277,731	46,285,127
TOTAL EQUITY AND OTHER CREDITS	<u>10,247,689</u>	<u>44,277,944</u>	<u>15,393,747</u>	<u>6,184,776</u>	<u>102,488,292</u>	<u>6,043,294</u>	<u>3,095,131</u>	<u>275,695,453</u>	<u>0</u>	<u>463,426,326</u>	<u>9,366,003</u>	<u>472,792,329</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$ <u>24,018,592</u>	<u>54,426,120</u>	<u>16,897,136</u>	<u>10,508,917</u>	<u>183,204,065</u>	<u>18,352,609</u>	<u>10,232,332</u>	<u>275,695,453</u>	<u>142,473,783</u>	<u>735,809,007</u>	<u>15,250,186</u>	<u>751,059,193</u>

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