

**COUNTY OF VOLUSIA, FLORIDA**  
**COMBINING BALANCE SHEET**  
**COMPONENT UNITS**  
**SEPTEMBER 30, 1999**

	CLERK OF THE CIRCUIT COURT	VOLUSIA COUNTY LAW LIBRARY	EMERGENCY MEDICAL FOUNDATION	TOTAL
<b>ASSETS</b>				
Equity in Pooled Cash and Investments	\$ 5,285,185	279,132	2,230,866	7,795,183
Receivables:				
Accounts - Net	58,050	0	705,101	763,151
Employees	0	0	129,054	129,054
Due from Component Unit	0	23,508	0	23,508
Due from Primary Government	96,995	0	7,519	104,514
Due from Other Governments	155,358	0	0	155,358
Inventories	0	0	224,713	224,713
Prepaid Items/Expenses	61,219	0	25,757	86,976
Land	0	0	45,918	45,918
Equipment	4,159,811	90,589	5,081,483	9,331,883
Leasehold Improvements	0	25,679	464,546	490,225
Accumulated Depreciation	0	(64,100)	(3,400,197)	(3,464,297)
Deposits	0	0	6,190	6,190
Amount to be Provided for Retirement of General Long-Term Debt	569,309	0	0	569,309
TOTAL ASSETS	\$ 10,385,927	354,808	5,520,950	16,261,685
<b>LIABILITIES AND FUND EQUITY</b>				
<u>LIABILITIES</u>				
Accounts Payable	\$ 233,112	0	142,477	375,589
Accrued Liabilities	418,743	0	977,242	1,395,985
Due to Component Unit	23,508	0	0	23,508
Due to Primary Government	720,240	0	44,400	764,640
Due to Other Governments	1,686,749	0	0	1,686,749
Deposits	2,149,002	0	0	2,149,002
Compensated Absences Payable	569,309	0	0	569,309
TOTAL LIABILITIES	5,800,663	0	1,164,119	6,964,782
<u>FUND EQUITY</u>				
Investment in General Fixed Assets	4,159,811	52,168	0	4,211,979
Contributions	0	0	83,133	83,133
Retained Earnings:				
Unreserved	0	0	4,273,698	4,273,698
Fund Balances:				
Reserved for Capital Projects	425,453	0	0	425,453
Unreserved:				
Undesignated	0	302,640	0	302,640
TOTAL FUND EQUITY	4,585,264	354,808	4,356,831	9,296,903
TOTAL LIABILITIES AND FUND EQUITY	\$ 10,385,927	354,808	5,520,950	16,261,685

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

**COUNTY OF VOLUSIA, FLORIDA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**COMPONENT UNITS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	CLERK OF THE CIRCUIT COURT	VOLUSIA COUNTY LAW LIBRARY	TOTAL
<b>REVENUES</b>			
Charges for Services	\$ 6,764,833	322,351	7,087,184
Interest Revenues	0	4,276	4,276
Miscellaneous Revenues	213,331	77	213,408
<b>TOTAL REVENUES</b>	<b>6,978,164</b>	<b>326,704</b>	<b>7,304,868</b>
<b>EXPENDITURES</b>			
Current:			
General Government	10,032,123	292,559	10,324,682
Capital Outlay	621,798	9,236	631,034
<b>TOTAL EXPENDITURES</b>	<b>10,653,921</b>	<b>301,795</b>	<b>10,955,716</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(3,675,757)</b>	<b>24,909</b>	<b>(3,650,848)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers from Primary Government	4,061,905	0	4,061,905
Operating Transfers to Primary Government	(339,764)	0	(339,764)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>3,722,141</b>	<b>0</b>	<b>3,722,141</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>46,384</b>	<b>24,909</b>	<b>71,293</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>379,069</b>	<b>277,731</b>	<b>656,800</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 425,453</b>	<b>302,640</b>	<b>728,093</b>

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