

## **GENERAL PURPOSE FINANCIAL STATEMENTS**

### **(COMBINED STATEMENTS - OVERVIEW)**

These basic financial statements provide a summary overview of the financial position of all funds, account groups, and component units as well as the operating results of all funds and component units. They also serve as an introduction to the more detailed statements and schedules in the following subsections.

**COUNTY OF VOLUSIA, FLORIDA**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES, ACCOUNT GROUPS, AND DISCRETELY PRESENTED COMPONENT UNITS**  
**SEPTEMBER 30, 1999**

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL PRIMARY GOVERNMENT (MEMORANDUM ONLY)	COMPONENT UNITS	TOTAL REPORTING ENTITY (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT			
<b>ASSETS</b>												
Equity in Pooled Cash and Investments	\$ 14,122,916	46,117,665	16,098,279	53,285,881	19,479,016	8,191,460	10,747,461	0	0	168,042,678	7,795,183	175,837,861
Restricted Cash and Investments:												
Cash and Cash Equivalents	0	0	0	0	11,510,823	0	0	0	0	11,510,823	0	11,510,823
Pension Investments	0	0	0	0	0	0	1,666,312	0	0	1,666,312	0	1,666,312
Receivables:												
Accounts - Net	345,117	73,500	25,178	23,191	2,566,227	681	0	0	0	3,033,894	763,151	3,797,045
Accrued Interest	1,259,500	0	0	0	0	0	0	0	0	1,259,500	0	1,259,500
Employees	362,070	0	0	0	0	0	0	0	0	362,070	129,054	491,124
Delinquent Taxes	2,756,724	917,056	92,559	0	0	0	0	0	0	3,766,339	0	3,766,339
Special Assessments	0	652,054	1,503,446	0	0	0	0	0	0	2,155,500	0	2,155,500
Due from Other Funds	4,949,406	150,073	0	0	89,795	487,224	0	0	0	5,676,498	0	5,676,498
Due from Component Units	614,578	74,406	75,650	0	6	0	0	0	0	764,640	23,508	788,148
Due from Primary Government	0	0	0	0	0	0	0	0	0	0	104,514	104,514
Due from Other Governments	1,406,299	10,454,348	0	320,000	1,599,555	8,547	0	0	0	13,788,749	155,358	13,944,107
Advances to Other Funds	0	445,280	0	0	0	1,676,051	0	0	0	2,121,331	0	2,121,331
Inventories	47,967	1,223,880	0	0	549,200	178,659	0	0	0	1,999,706	224,713	2,224,419
Prepaid Items/Expenses	0	0	0	0	116,762	17,039	0	0	0	133,801	86,976	220,777
Land	0	0	0	0	26,632,489	0	0	52,084,408	0	78,716,897	45,918	78,762,815
Buildings	0	0	0	0	19,159,306	1,915,236	0	142,619,502	0	163,694,044	0	163,694,044
Improvements Other than Buildings	0	0	0	0	120,214,875	458,733	0	11,484,526	0	132,158,134	0	132,158,134
Leasehold Improvements	0	0	0	0	0	0	0	486,344	0	486,344	490,225	976,569
Equipment	0	0	0	0	25,965,922	6,812,476	0	70,436,309	0	103,214,707	9,331,883	112,546,590
Accumulated Depreciation	0	0	0	0	(52,827,735)	(3,368,679)	0	0	0	(56,196,414)	(3,464,297)	(59,660,711)
Construction in Progress	0	0	0	0	10,827,991	0	0	4,228,527	0	15,056,518	0	15,056,518
Deposits	15,786	129,272	0	0	6,158	0	58,029	0	0	209,245	6,190	215,435
Amount Available in Debt Service/Special Revenue Funds	0	0	0	0	0	0	0	0	12,757,442	12,757,442	0	12,757,442
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	0	0	0	170,192,625	170,192,625	569,309	170,761,934
<b>TOTAL ASSETS</b>	<b>\$ 25,880,363</b>	<b>60,237,534</b>	<b>17,795,112</b>	<b>53,629,072</b>	<b>185,890,390</b>	<b>16,377,427</b>	<b>12,471,802</b>	<b>281,339,616</b>	<b>182,950,067</b>	<b>836,571,383</b>	<b>16,261,685</b>	<b>852,833,068</b>

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, 1999

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL PRIMARY GOVERNMENT (MEMORANDUM ONLY)	COMPONENT UNITS	TOTAL REPORTING ENTITY (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT			
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>												
<u>LIABILITIES</u>												
Accounts Payable	\$ 2,520,287	3,042,846	6,875	270,248	1,727,307	544,275	136,001	0	0	8,247,839	375,589	8,623,428
Contracts Payable	0	822,390	0	37,591	34,751	0	0	0	0	894,732	0	894,732
Accrued Liabilities	6,083,294	0	0	0	103,593	0	0	0	0	6,186,887	1,395,985	7,582,872
Due to Other Funds	0	4,975,193	0	460,000	241,305	0	0	0	0	5,676,498	0	5,676,498
Due to Component Units	99,250	5,253	0	0	0	0	11	0	0	104,514	23,508	128,022
Due to Primary Government	0	0	0	0	0	0	0	0	0	0	764,640	764,640
Due to Other Governments	230,565	273,368	0	0	428,872	208	5,390,457	0	0	6,323,470	1,686,749	8,010,219
Arbitrage Rebate Payable	0	0	0	0	2,145	0	0	0	0	2,145	0	2,145
Current Liabilities Payable from Restricted Assets:												
Accrued Interest Payable	0	0	0	0	1,752,086	0	0	0	0	1,752,086	0	1,752,086
Estimated Claims and Judgements Payable	0	0	0	0	0	13,808,313	0	0	550,000	14,358,313	0	14,358,313
Deposits	0	42,503	0	0	428,155	0	2,941,419	0	0	3,412,077	2,149,002	5,561,079
Notes Payable	0	0	0	0	8,397,874	17,478	0	0	6,438,558	14,853,910	0	14,853,910
Advances from Other Funds	0	821,215	0	0	1,300,116	0	0	0	0	2,121,331	0	2,121,331
Deferred Revenue	2,756,724	6,039,180	1,245,727	0	2,728,827	0	0	0	0	12,770,458	0	12,770,458
Bonds Payable	0	0	0	0	53,000,310	0	0	0	162,666,224	215,666,534	0	215,666,534
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	1,128,645	283,815	0	0	13,233,696	14,646,156	569,309	15,215,465
Net Pension Obligation	0	0	0	0	0	0	0	0	61,589	61,589	0	61,589
<b>TOTAL LIABILITIES</b>	<b>\$ 11,690,120</b>	<b>16,021,948</b>	<b>1,252,602</b>	<b>767,839</b>	<b>79,499,254</b>	<b>14,654,089</b>	<b>8,467,888</b>	<b>0</b>	<b>182,950,067</b>	<b>315,303,807</b>	<b>6,964,782</b>	<b>322,268,589</b>

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	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL PRIMARY GOVERNMENT (MEMORANDUM ONLY)	COMPONENT UNITS	TOTAL REPORTING ENTITY (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT			
<u>EQUITY AND OTHER CREDITS</u>												
Investment in General Fixed Assets	\$ 0	0	0	0	0	0	0	281,339,616	0	281,339,616	4,211,979	285,551,595
Contributions	0	0	0	0	63,208,741	163,821	0	0	0	63,372,562	83,133	63,455,695
Retained Earnings:												
Reserved for Land Purchase	0	0	0	0	991,411	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	781,092	0	0	0	0	781,092	0	781,092
Unreserved	0	0	0	0	41,059,892	1,559,517	0	0	0	42,619,409	4,273,698	46,893,107
Fund Balances:												
Reserved for Encumbrances	1,275,587	9,203,899	0	2,067,101	0	0	0	0	0	12,546,587	0	12,546,587
Reserved for Inventories	47,967	1,223,880	0	0	0	0	0	0	0	1,271,847	0	1,271,847
Reserved for Advances	0	445,280	0	0	0	0	0	0	0	445,280	0	445,280
Reserved for Debt Service - Principal	0	273,500	12,483,942	0	0	0	0	0	0	12,757,442	0	12,757,442
Reserved for Debt Service - Interest	0	0	4,058,568	0	0	0	0	0	0	4,058,568	0	4,058,568
Reserved for Capital Projects	0	0	0	0	0	0	0	0	0	0	425,453	425,453
Reserved for Employee Receivables	362,070	0	0	0	0	0	0	0	0	362,070	0	362,070
Reserved for Pension Benefits	0	0	0	0	0	0	2,625,625	0	0	2,625,625	0	2,625,625
Unreserved:												
Designated for Capital Projects	0	0	0	50,794,132	0	0	0	0	0	50,794,132	0	50,794,132
Undesignated	12,504,619	33,069,027	0	0	0	0	1,378,289	0	0	46,951,935	302,640	47,254,575
<b>TOTAL EQUITY AND OTHER CREDITS</b>	<b>14,190,243</b>	<b>44,215,586</b>	<b>16,542,510</b>	<b>52,861,233</b>	<b>106,391,136</b>	<b>1,723,338</b>	<b>4,003,914</b>	<b>281,339,616</b>	<b>0</b>	<b>521,267,576</b>	<b>9,296,903</b>	<b>530,564,479</b>
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b>\$ 25,880,363</b>	<b>60,237,534</b>	<b>17,795,112</b>	<b>53,629,072</b>	<b>185,890,390</b>	<b>16,377,427</b>	<b>12,471,802</b>	<b>281,339,616</b>	<b>182,950,067</b>	<b>836,571,383</b>	<b>16,261,685</b>	<b>852,833,068</b>

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