

REQUIRED SUPPLEMENTARY INFORMATION

**COUNTY OF VOLUSIA, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
VOLUNTEER FIREFIGHTERS PENSION PLAN
SEPTEMBER 30, 1999**

SCHEDULE OF FUNDING PROGRESS						
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Frozen Entry Age (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a)/c)
10/1/91	N/A	N/A	N/A	N/A	N/A	N/A
10/1/92	N/A	N/A	N/A	N/A	N/A	N/A
10/1/93	N/A	N/A	N/A	N/A	N/A	N/A
10/1/94	N/A	N/A	N/A	N/A	N/A	N/A
10/1/95	\$1,690,073	\$1,220,568	(\$469,505)	138%	N/A	N/A
10/1/96	\$1,895,149	\$1,431,947	(\$463,202)	132%	N/A	N/A
10/1/97	\$2,102,978	\$1,646,520	(\$456,458)	128%	N/A	N/A
10/1/98	\$2,167,746	\$1,718,504	(\$449,242)	126%	N/A	N/A
10/1/99	\$2,625,625	\$2,184,104	(\$441,521)	120%	N/A	N/A

SCHEDULE OF EMPLOYER CONTRIBUTIONS		
Year Ended Sept. 30	Annual Required Contribution	Percentage Contributed
1991	N/A	N/A
1992	N/A	N/A
1993	N/A	N/A
1994	N/A	N/A
1995	N/A	N/A
1996	\$103,288	118%
1997	\$103,288	100%
1998	\$144,115	72%
1999	\$144,115	71%

Valuation Date	10/01/99
Actuarial cost method	Frozen Entry Age
Amortization method	Level Dollar Closed
Remaining amortization period	23 years
Asset valuation method	Fair Value
Actuarial assumptions:	
Investment rate of return	7.0%
Projected salary increase	N/A
Includes inflation at	3.0%
Cost-of-living adjustment	None
Post-retirement benefit	None