COUNTY OF VOLUSIA, FLORIDA COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED SEPTEMBER 30, 1999

TABLE OF CONTENTS

INTRODUCTORY SECTION

TITLE PAGE	iii
TABLE OF CONTENTS	V
LETTER OF TRANSMITTAL	1
CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN	
FINANCIAL REPORTING	19
PRINCIPAL COUNTY OFFICIALS	20
ORGANIZATIONAL CHART	21
FINANCIAL SECTION	
REPORT OF INDEPENDENT ACCOUNTANTS	23
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW) Combined Balance Sheet - All Fund Types, Account Groups, and Discretely	
Presented Component Units	26
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -	
All Governmental Fund Types, Similar Trust Fund and Discretely	
Presented Component Units	32
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -	2.4
Budget and Actual - All Budgeted Governmental Fund Types	34
Retained Earnings/Fund Balances - All Proprietary Fund Types, Similar	
Trust Fund, and Discretely Presented Component Unit	36
Statement of Changes in Plan Net Assets - Volunteer Firefighters Pension Plan	
Combined Statement of Cash Flows - All Proprietary Fund Types, Similar	
Trust Fund, and Discretely Presented Component Unit	42
Combining Balance Sheet - Component Units	48
Combining Statement of Revenues, Expenditures, and Changes in Fund	
Balances - Component Units	
Notes to Financial Statements	
Required Supplementary Information - Volunteer Firefighters Pension Plan	90

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS General Fund	
Balance Sheet - General Fund	92
Statement of Revenues, Expenditures, and Changes in Fund Balance -	
General Fund	93
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	94
Special Revenue Funds	
Combining Balance Sheet - All Special Revenue Funds	
Combining Statement of Revenues, Expenditures, and Changes in Fund Bala All Special Revenue Funds	104
Combining Statement of Revenues, Expenditures, and Changes in Fund Bala Budget and Actual - All Special Revenue Funds	
Debt Service Funds	
Combining Balance Sheet - All Debt Service Funds	
Combining Statement of Revenues, Expenditures, and Changes in Fund Bala All Debt Service Funds	
Combining Statement of Revenues, Expenditures, and Changes in Fund Bala Budget and Actual - All Debt Service Funds	
Capital Projects Funds	
Combining Balance Sheet - All Capital Projects Funds	
Combining Statement of Revenues, Expenditures, and Changes in Fund Bala All Capital Projects Funds	
Enterprise Funds	
Combining Balance Sheet - All Enterprise Funds	
Combining Statement of Revenues, Expenses, and Changes in Retained Earn	
All Enterprise Funds	
Combining Statement of Cash Flows - All Enterprise Funds	152
Internal Service Funds	
Combining Balance Sheet - All Internal Service Funds	
Combining Statement of Revenues, Expenses, and Changes in Retained Earn	•
All Internal Service Funds	
Combining Statement of Cash Flows - All Internal Service Funds	164
Trust and Agency Funds	
Combining Balance Sheet - All Trust and Agency Funds (All Fiduciary Funds	
Combining Statement of Revenues, Expenditures, and Changes in Fund Bala All Expendable Trust Funds	
Statement of Plan Net Assets - Volunteer Firefighters Pension Plan	
Statement of Changes in Plan Net Assets - Volunteer Firefighters Pension Pla Statement of Revenues, Expenses, and Changes in Fund Balance -	
Corrections Commissary Noneypendable Trust Fund	180

		Cash Flows - Corrections Commissary	
	-	endable Trust Fund	181
		Statement of Changes in Assets and Liabilities -	400
All	l Age	ncy Funds	182
SCHEDULES			
Schedule I	_	Schedule of General Fixed Assets By Sources	186
Schedule II	_	Schedule of Changes in General Fixed Assets By Function and Activity	
Schedule III	-	Schedule of General Fixed Assets By Function and Activity	
		STATISTICAL SECTION	
TABLES			
Table I	-	General Governmental Expenditures and Other Financing Uses by Function - Last Ten Fiscal Years	190
Table II	_	General Governmental Revenues and Other Financing	
Table II	_	Sources by Source - Last Ten Fiscal Years	192
		Sources by Source Last 16111115641 Tears	1,2
Table III	-	Property Tax Levies and Collections - Last Ten Fiscal Years	194
Table IV	-	Assessed and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years	196
Table V	-	Property Tax Levies and Tax Rates - Direct and Overlapping Governments - Last Ten Fiscal Years	197
Table VI	-	Collections on Special Assessments for Improvements - Last Ten Fiscal Years	200
Table VII	-	Ratio of Net General Bonded Debt to Net Assessed Value and Net Bonded Debt Per Capita - Last Ten Fiscal Years	201
Table VIII	-	Computation of Legal Debt Margin	202
Table IX	-	Computation of Direct and Overlapping Debt	203
Table X	-	Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures - Last Ten Fiscal Years	204
Table XI	-	Revenue Bond Coverage - Last Nine to Ten Fiscal Years	205
Table XII	-	Principal Taxpayers - Ad Valorem Taxes	208
Table XIII	-	Demographic Statistics - Last Ten Fiscal Years	209
Table XIV	-	Construction, Bank Deposits, and Property Value - Last Ten Fiscal Year	rs.210
Table XV	_	Miscellaneous Statistical Data	211