

COUNTY OF VOLUSIA, FLORIDA
COMBINING BALANCE SHEET
COMPONENT UNITS
SEPTEMBER 30, 2000

	CLERK OF THE CIRCUIT COURT	VOLUSIA COUNTY LAW LIBRARY	EMERGENCY MEDICAL FOUNDATION	TOTAL
ASSETS				
Equity in Pooled Cash and Investments	\$ 7,328,156	300,896	2,153,515	9,782,567
Receivables:				
Accounts - Net	51,423	0	1,005,195	1,056,618
Employees	0	0	75,718	75,718
Due from Component Unit	0	27,378	0	27,378
Due from Primary Government	132,585	0	5,868	138,453
Due from Other Governments	56,128	0	0	56,128
Inventories	0	0	167,919	167,919
Prepaid Items/Expenses	1,030	0	27,439	28,469
Land	0	0	128,814	128,814
Leasehold Improvements	0	25,679	486,430	512,109
Equipment	4,018,301	96,515	5,535,288	9,650,104
Accumulated Depreciation	0	(78,219)	(3,877,605)	(3,955,824)
Deposits	0	0	7,085	7,085
Amount to be Provided for Retirement of General Long-Term Debt	571,563	0	0	571,563
TOTAL ASSETS	\$ 12,159,186	372,249	5,715,666	18,247,101
LIABILITIES AND FUND EQUITY				
<u>LIABILITIES</u>				
Accounts Payable	\$ 168,160	0	780,577	948,737
Accrued Liabilities	219,397	0	519,803	739,200
Due to Component Unit	27,378	0	0	27,378
Due to Primary Government	812,336	0	0	812,336
Due to Other Governments	1,221,169	0	0	1,221,169
Deposits	4,415,699	0	0	4,415,699
Compensated Absences Payable	571,563	0	0	571,563
TOTAL LIABILITIES	7,435,702	0	1,300,380	8,736,082
<u>FUND EQUITY</u>				
Investment in General Fixed Assets	4,018,301	43,975	0	4,062,276
Contributions	0	0	83,133	83,133
Retained Earnings:				
Unreserved	0	0	4,332,153	4,332,153
Fund Balances:				
Reserved for Capital Projects	705,183	0	0	705,183
Unreserved:				
Undesignated	0	328,274	0	328,274
TOTAL FUND EQUITY	4,723,484	372,249	4,415,286	9,511,019
TOTAL LIABILITIES AND FUND EQUITY	\$ 12,159,186	372,249	5,715,666	18,247,101

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, 2000

	CLERK OF THE CIRCUIT COURT	VOLUSIA COUNTY LAW LIBRARY	TOTAL
<u>REVENUES</u>			
Charges for Services	\$ 6,998,185	324,825	7,323,010
Interest Revenues	0	7,894	7,894
Miscellaneous Revenues	160,352	6,191	166,543
TOTAL REVENUES	<u>7,158,537</u>	<u>338,910</u>	<u>7,497,447</u>
<u>EXPENDITURES</u>			
Current:			
General Government	10,602,624	307,350	10,909,974
Capital Outlay	0	5,926	5,926
TOTAL EXPENDITURES	<u>10,602,624</u>	<u>313,276</u>	<u>10,915,900</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,444,087)</u>	<u>25,634</u>	<u>(3,418,453)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers from Primary Government	4,118,980	0	4,118,980
Operating Transfers to Primary Government	(395,163)	0	(395,163)
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,723,817</u>	<u>0</u>	<u>3,723,817</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	279,730	25,634	305,364
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>425,453</u>	<u>302,640</u>	<u>728,093</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$ 705,183</u>	<u>328,274</u>	<u>1,033,457</u>

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