

## **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, 2000**

	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	\$ 21,552,417	46,580,823	16,460,477	46,668,592	20,418,726	6,143,574	11,095,575	0	0	168,920,184	9,782,567	178,702,751
Restricted Cash and Investments:												
Cash and Cash Equivalents	0	0	0	0	11,160,938	0	0	0	0	11,160,938	0	11,160,938
Pension Investments	0	0	0	0	0	0	1,910,282	0	0	1,910,282	0	1,910,282
Receivables:												
Accounts - Net	368,564	76,734	50,357	32,637	2,889,497	407	0	0	0	3,418,196	1,056,618	4,474,814
Accrued Interest	1,397,200	0	0	0	0	0	0	0	0	1,397,200	0	1,397,200
Employees	337,537	0	0	0	0	0	0	0	0	337,537	75,718	413,255
Delinquent Taxes	3,109,455	1,004,771	103,142	0	0	0	0	0	0	4,217,368	0	4,217,368
Special Assessments	0	693,908	1,209,565	0	0	0	0	0	0	1,903,473	0	1,903,473
Due from Other Funds	3,631,639	140,361	0	0	0	515,033	0	0	0	4,287,033	0	4,287,033
Due from Component Units	645,762	78,628	87,939	0	7	0	0	0	0	812,336	27,378	839,714
Due from Primary Government	0	0	0	0	0	0	0	0	0	0	138,453	138,453
Due from Other Governments	1,836,065	10,397,211	0	0	1,982,847	11,392	0	0	0	14,227,515	56,128	14,283,643
Advances to Other Funds	0	304,920	0	0	0	1,161,019	0	0	0	1,465,939	0	1,465,939
Inventories	34,311	1,377,513	0	0	582,914	179,165	0	0	0	2,173,903	167,919	2,341,822
Prepaid Items/Expenses	0	0	0	0	2,925	6,754	0	0	0	9,679	28,469	38,148
Land	0	0	0	0	26,632,489	0	0	54,322,750	0	80,955,239	128,814	81,084,053
Buildings	0	0	0	0	19,210,404	1,915,236	0	146,952,035	0	168,077,675	0	168,077,675
Improvements Other than Buildings	0	0	0	0	128,824,128	458,733	0	11,654,219	0	140,937,080	0	140,937,080
Leasehold Improvements	0	0	0	0	0	0	0	486,344	0	486,344	512,109	998,453
Equipment	0	0	0	0	30,243,901	8,277,064	0	75,485,137	0	114,006,102	9,650,104	123,656,206
Accumulated Depreciation	0	0	0	0	(60,579,762)	(4,214,592)	0	0	0	(64,794,354)	(3,955,824)	(68,750,178)
Construction in Progress	0	0	0	0	16,501,271	0	0	16,993,559	0	33,494,830	0	33,494,830
Deposits	19,216	152,988	0	0	80	0	81,714	0	0	253,998	7,085	261,083
Amount Available in Debt Service/Special Revenue Funds	0	0	0	0	0	0	0	0	13,337,127	13,337,127	0	13,337,127
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	0	0	0	161,454,246	161,454,246	571,563	162,025,809
<b>TOTAL ASSETS</b>	<u>\$ 32,932,166</u>	<u>60,807,857</u>	<u>17,911,480</u>	<u>46,701,229</u>	<u>197,870,365</u>	<u>14,453,785</u>	<u>13,087,571</u>	<u>305,894,044</u>	<u>174,791,373</u>	<u>864,449,870</u>	<u>18,247,101</u>	<u>882,696,971</u>

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, 2000

	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	\$ 2,336,058	3,888,320	0	2,031,805	2,006,589	413,069	139,232	0	0	10,815,073	948,737	11,763,810
Contracts Payable	0	923,811	0	639,575	502,537	0	0	0	0	2,065,923	0	2,065,923
Accrued Liabilities	5,606,861	0	0	0	155,650	0	0	0	0	5,762,511	739,200	6,501,711
Due to Other Funds	0	4,031,259	0	0	255,774	0	0	0	0	4,287,033	0	4,287,033
Due to Component Units	133,658	4,630	0	0	0	0	165	0	0	138,453	27,378	165,831
Due to Primary Government	0	0	0	0	0	0	0	0	0	0	812,336	812,336
Due to Other Governments	878,360	279,229	0	30	154,348	97	5,857,790	0	0	7,169,854	1,221,169	8,391,023
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	1,072,475	0	0	0	0	1,072,475	0	1,072,475
Estimated Claims and Judgements Payable	0	0	0	0	0	15,684,528	0	0	275,000	15,959,528	0	15,959,528
Deposits	0	157,257	0	0	477,358	0	2,410,255	0	0	3,044,870	4,415,699	7,460,569
Notes Payable	0	0	0	0	17,533,576	0	0	0	6,503,328	24,036,904	0	24,036,904
Advances from Other Funds	0	421,597	0	0	1,044,342	0	0	0	0	1,465,939	0	1,465,939
Deferred Revenue	3,109,455	4,913,664	994,272	0	2,493,856	0	0	0	0	11,511,247	0	11,511,247
Bonds Payable	0	0	0	0	51,309,125	0	0	0	153,803,112	205,112,237	0	205,112,237
Landfill Closure Costs Payable	0	0	0	0	9,872,648	0	0	0	0	9,872,648	0	9,872,648
Compensated Absences Payable	0	0	0	0	1,188,718	329,503	0	0	14,206,279	15,724,500	571,563	16,296,063
Net Pension Obligation	0	0	0	0	0	0	0	0	3,654	3,654	0	3,654
<b>TOTAL LIABILITIES</b>	<b>\$ 12,064,392</b>	<b>14,619,767</b>	<b>994,272</b>	<b>2,671,410</b>	<b>88,069,141</b>	<b>16,427,197</b>	<b>8,407,442</b>	<b>0</b>	<b>174,791,373</b>	<b>318,044,994</b>	<b>8,736,082</b>	<b>326,781,076</b>

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	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT			
<b>EQUITY AND OTHER CREDITS</b>												
Investment in General Fixed Assets	\$ 0	0	0	0	0	0	0	305,894,044	0	305,894,044	4,062,276	309,956,320
Contributions	0	0	0	0	66,661,244	142,510	0	0	0	66,803,754	83,133	66,886,887
Retained Earnings:												
Reserved for Land Purchase	0	0	0	0	1,391,411	0	0	0	0	1,391,411	0	1,391,411
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	866,281	0	0	0	0	866,281	0	866,281
Unreserved (Deficit)	0	0	0	0	40,532,288	(2,115,922)	0	0	0	38,416,366	4,332,153	42,748,519
Fund Balances:												
Reserved for Encumbrances	1,582,276	8,103,121	0	27,148,675	0	0	0	0	0	36,834,072	0	36,834,072
Reserved for Inventories	34,311	1,377,513	0	0	0	0	0	0	0	1,411,824	0	1,411,824
Reserved for Advances	0	304,920	0	0	0	0	0	0	0	304,920	0	304,920
Reserved for Debt Service - Principal	0	273,500	13,063,627	0	0	0	0	0	0	13,337,127	0	13,337,127
Reserved for Debt Service - Interest	0	0	3,853,581	0	0	0	0	0	0	3,853,581	0	3,853,581
Reserved for Capital Projects	0	0	0	0	0	0	0	0	0	0	705,183	705,183
Reserved for Employee Receivables	337,537	0	0	0	0	0	0	0	0	337,537	0	337,537
Reserved for Pension Benefits	0	0	0	0	0	0	2,998,757	0	0	2,998,757	0	2,998,757
Unreserved:												
Designated for Capital Projects	0	0	0	16,881,144	0	0	0	0	0	16,881,144	0	16,881,144
Undesignated	18,913,650	36,129,036	0	0	0	0	1,681,372	0	0	56,724,058	328,274	57,052,332
<b>TOTAL EQUITY AND OTHER CREDITS (DEFICIT)</b>	<u>20,867,774</u>	<u>46,188,090</u>	<u>16,917,208</u>	<u>44,029,819</u>	<u>109,801,224</u>	<u>(1,973,412)</u>	<u>4,680,129</u>	<u>305,894,044</u>	<u>0</u>	<u>546,404,876</u>	<u>9,511,019</u>	<u>555,915,895</u>
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	\$ <u>32,932,166</u>	<u>60,807,857</u>	<u>17,911,480</u>	<u>46,701,229</u>	<u>197,870,365</u>	<u>14,453,785</u>	<u>13,087,571</u>	<u>305,894,044</u>	<u>174,791,373</u>	<u>864,449,870</u>	<u>18,247,101</u>	<u>882,696,971</u>

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