

COUNTY OF VOLUSIA, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2000

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 - Budget and Actual - All Budgeted Governmental Fund Types	34
Combined Statement of Revenues, Expenses, and Changes in 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	41
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.....	49
Notes to Financial Statements	51
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	100
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - All Special Revenue Funds.....	104
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - All Special Revenue Funds.....	108

Debt Service Funds

Combining Balance Sheet - All Debt Service Funds.....	122
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - All Debt Service Funds	126
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - All Debt Service Funds	130

Capital Projects Funds

Combining Balance Sheet - All Capital Projects Funds	140
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - All Capital Projects Funds.....	142

Enterprise Funds

Combining Balance Sheet - All Enterprise Funds.....	146
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings - All Enterprise Funds	150
Combining Statement of Cash Flows - All Enterprise Funds	152

Internal Service Funds

Combining Balance Sheet - All Internal Service Funds	158
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings - All Internal Service Funds.....	162
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)	172
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - All Expendable Trust Funds.....	178
Statement of Plan Net Assets - Volunteer Firefighters Pension Plan	180
Statement of Changes in Plan Net Assets - Volunteer Firefighters Pension Plan.....	181
Statement of Revenues, Expenses, and Changes in Fund Balance - Corrections Commissary Nonexpendable Trust Fund	182

Statement of Cash Flows - Corrections Commissary Nonexpendable Trust Fund.....	183
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	184

SCHEDULES

Schedule I - Schedule of General Fixed Assets By Sources	188
Schedule II - Schedule of Changes in General Fixed Assets By Function and Activity.....	189
Schedule III - Schedule of General Fixed Assets By Function and Activity	190

STATISTICAL SECTION

TABLES

Table I - General Governmental Expenditures and Other Financing Uses by Function - Last Ten Fiscal Years	192
Table II - General Governmental Revenues and Other Financing Sources by Source - Last Ten Fiscal Years.....	194
Table III - Property Tax Levies and Collections - Last Ten Fiscal Years.....	196
Table IV - Assessed and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years.....	198
Table V - Property Tax Levies and Tax Rates - Direct and Overlapping Governments - Last Ten Fiscal Years	199
Table VI - Collections on Special Assessments for Improvements - Last Ten Fiscal Years.....	202
Table VII - Ratio of Net General Bonded Debt to Net Assessed Value and Net Bonded Debt Per Capita - Last Ten Fiscal Years	203
Table VIII - Computation of Legal Debt Margin.....	204
Table IX - Computation of Direct and Overlapping Debt.....	205
Table X - Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures - Last Ten Fiscal Years	206
Table XI - Revenue Bond Coverage - Last Ten Fiscal Years	207
Table XII - Principal Taxpayers - Ad Valorem Taxes.....	211
Table XIII - Demographic Statistics - Last Ten Fiscal Years	212
Table XIV - Construction, Bank Deposits, and Property Value - Last Ten Fiscal Years.	213
Table XV - Miscellaneous Statistical Data	214

COMPLIANCE SECTION

Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	217
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	218
Schedule of Expenditures of Federal Awards.....	222
Schedule of Findings and Questioned Costs.....	228
Management Comments	229
Management Responses to Management Comments	232