

SCHEDULE 1
COUNTY OF VOLUSIA, FLORIDA
PRIMARY GOVERNMENT NET ASSETS BY COMPONENT
LAST SIX FISCAL YEARS

	<u>Fiscal Year 2006</u>	<u>Fiscal Year 2005</u>	<u>Fiscal Year 2004</u>	<u>Fiscal Year 2003</u>
Governmental Activities:				
Invested in capital assets, net of related debt	\$ 322,890,595	\$ 292,915,827	\$ 270,913,433	\$ 262,277,338
Restricted for:				
Public safety	3,758,545	3,162,111	3,496,778	3,786,809
Physical environment	23,104,563	18,357,883	9,289,724	7,800,149
Transportation	45,353,839	42,492,379	44,476,754	33,354,158
Culture/recreation	6,771,239	6,849,834	6,841,386	5,591,414
Debt service	11,534,752	9,468,966	8,418,646	12,771,290
Capital projects	17,155,503	12,567,604	11,906,725	8,472,956
Other purposes	8,025,256	9,496,463	5,823,136	6,080,240
Unrestricted	<u>95,575,381</u>	<u>66,517,008</u>	<u>44,508,710</u>	<u>29,098,221</u>
Governmental Activities Net Assets	<u>\$ 534,169,673</u>	<u>\$ 461,828,075</u>	<u>\$ 405,675,292</u>	<u>\$ 369,232,575</u>
Business-type Activities:				
Invested in capital assets, net of related debt	\$ 136,946,061	\$ 118,841,502	\$ 110,811,202	\$ 105,200,814
Restricted for:				
Debt service	3,107,972	7,101,057	6,991,581	6,579,947
Passenger facility charges program	1,532,154	6,290,829	5,359,335	4,518,167
Land purchase	-	1,991,411	1,991,411	1,991,411
Equipment replacement	350,000	350,000	350,000	350,000
Maintenance and operations	1,342,980	1,258,751	1,330,756	1,183,953
Unrestricted	<u>40,327,853</u>	<u>23,204,000</u>	<u>21,610,672</u>	<u>17,555,040</u>
Business-type Net Assets	<u>\$ 183,607,020</u>	<u>\$ 159,037,550</u>	<u>\$ 148,444,957</u>	<u>\$ 137,379,332</u>
Primary Government:				
Invested in capital assets, net of related debt	\$ 459,836,656	\$ 411,757,329	\$ 381,724,635	\$ 367,478,152
Restricted for:				
Public safety	3,758,545	3,162,111	3,496,778	3,786,809
Physical environment	23,104,563	18,357,883	9,289,724	7,800,149
Transportation	45,353,839	42,492,379	44,476,754	33,354,158
Culture/recreation	6,771,239	6,849,834	6,841,386	5,591,414
Debt service	14,642,724	16,570,023	15,410,227	19,351,237
Capital projects	17,155,503	12,567,604	11,906,725	8,472,956
Passenger facility charges program	1,532,154	6,290,829	5,359,335	4,518,167
Land purchase	-	1,991,411	1,991,411	1,991,411
Equipment replacement	350,000	350,000	350,000	350,000
Maintenance and operations	1,342,980	1,258,751	1,330,756	1,183,953
Other purposes	8,025,256	9,496,463	5,823,136	6,080,240
Unrestricted	<u>135,903,234</u>	<u>89,721,008</u>	<u>66,119,382</u>	<u>46,653,261</u>
Total Primary Government Net Assets	<u>\$ 717,776,693</u>	<u>\$ 620,865,625</u>	<u>\$ 554,120,249</u>	<u>\$ 506,611,907</u>

- (1) This schedule reports financial information using the accrual basis of accounting
- (2) The County implemented GASB 34, the new reporting standard, in fiscal year 2001

Source: County of Volusia, Financial and Administrative Services

Fiscal Year 2002	Fiscal Year 2001
\$ 159,926,946	\$ 106,130,749
3,223,150	3,361,251
-	-
30,324,465	25,009,966
8,940,472	3,836,863
11,018,185	13,411,024
9,587,954	13,279,058
4,184,243	4,897,611
28,088,375	45,988,516
<u>\$ 255,293,790</u>	<u>\$ 215,915,038</u>
\$ 98,354,922	\$ 96,105,513
7,089,930	5,067,895
3,754,612	3,248,233
1,591,411	1,491,411
350,000	350,000
1,004,200	788,294
16,082,635	8,903,650
<u>\$ 128,227,710</u>	<u>\$ 115,954,996</u>
\$ 258,281,868	\$ 202,236,262
3,223,150	3,361,251
-	-
30,324,465	25,009,966
8,940,472	3,836,863
18,108,115	18,478,919
9,587,954	13,279,058
3,754,612	3,248,233
1,591,411	1,491,411
350,000	350,000
1,004,200	788,294
4,184,243	4,897,611
44,171,010	54,892,166
<u>\$ 383,521,500</u>	<u>\$ 331,870,034</u>