

COUNTY OF VOLUSIA, FLORIDA
Statement of Activities
For the Year Ended September 30, 2006

| FUNCTIONS/PROGRAMS | Expenses | Program Revenues | | |
|---------------------------------------|-----------------------|-----------------------|------------------------------------|----------------------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| Primary Government: | | | | |
| Governmental activities: | | | | |
| General government | \$ 63,570,846 | \$ 17,309,649 | \$ 6,707,915 | \$ 782,591 |
| Public safety | 140,169,412 | 19,035,383 | 2,851,979 | 724,757 |
| Physical environment | 5,294,803 | 4,996,137 | 785,981 | 7,672,110 |
| Transportation | 34,706,556 | 3,123,122 | 8,677,068 | 11,422,521 |
| Economic environment | 24,962,203 | 610,191 | 1,921,403 | 6,276,818 |
| Human services | 19,002,622 | 2,676,678 | 3,489,720 | 2,048,685 |
| Culture/recreation | 47,169,456 | 5,551,850 | 729,382 | 5,350,787 |
| Interest on long-term debt | 11,947,707 | - | - | - |
| Total governmental activities | 346,823,605 | 53,303,010 | 25,163,448 | 34,278,269 |
| Business-type activities: | | | | |
| Refuse disposal | 14,222,458 | 19,028,068 | - | - |
| Daytona Beach International Airport | 15,343,982 | 8,249,735 | 2,856,047 | 13,696,648 |
| Volusia Transportation Authority | 19,821,457 | 4,360,059 | 5,155,446 | 4,959,922 |
| Water and sewer utilities | 10,551,462 | 12,050,591 | - | 2,511,761 |
| Garbage collection | 6,568,672 | 5,818,616 | 36,227 | - |
| Total business-type activities | 66,508,031 | 49,507,069 | 8,047,720 | 21,168,331 |
| Total primary government | \$ 413,331,636 | \$ 102,810,079 | \$ 33,211,168 | \$ 55,446,600 |
| Component Units: | | | | |
| Clerk of the Circuit Court | \$ 20,412,142 | \$ 22,026,932 | \$ 524,967 | \$ - |
| Volusia County Law Library | 486,161 | 10,709 | - | - |
| Emergency Medical Foundation, Inc. | 18,582,460 | 17,997,679 | 144,778 | - |
| Total component units | \$ 39,480,763 | \$ 40,035,320 | \$ 669,745 | \$ - |

General Revenues:

- Property tax
- Sales tax
- Public service tax
- Gas tax
- Tourist and convention development taxes
- State revenue sharing not restricted to specific programs
- Intergovernmental revenues not restricted to specific programs
- Interest revenue
- Miscellaneous
- Grants and contributions not restricted to specific programs
- Transfers
- Total general revenues, contributions, and transfers
- Change in net assets
- Net assets - beginning, restated
- Net assets - ending

The notes to the financial statements are an integral part of this statement.

| Net (Expense) Revenue and Changes in Net Assets | | | | |
|---|--------------------------|-----------------------|----------------------|--|
| Primary Government | | | Component Units | |
| Governmental Activities | Business-type Activities | Total | | |
| \$ (38,770,691) | \$ - | \$ (38,770,691) | | |
| (117,557,293) | - | (117,557,293) | | |
| 8,159,425 | - | 8,159,425 | | |
| (11,483,845) | - | (11,483,845) | | |
| (16,153,791) | - | (16,153,791) | | |
| (10,787,539) | - | (10,787,539) | | |
| (35,537,437) | - | (35,537,437) | | |
| (11,947,707) | - | (11,947,707) | | |
| <u>(234,078,878)</u> | <u>-</u> | <u>(234,078,878)</u> | | |
| - | 4,805,610 | 4,805,610 | | |
| - | 9,458,448 | 9,458,448 | | |
| - | (5,346,030) | (5,346,030) | | |
| - | 4,010,890 | 4,010,890 | | |
| - | (713,829) | (713,829) | | |
| <u>-</u> | <u>12,215,089</u> | <u>12,215,089</u> | | |
| <u>(234,078,878)</u> | <u>12,215,089</u> | <u>(221,863,789)</u> | | |
| | | | \$ 2,139,757 | |
| | | | (475,452) | |
| | | | <u>(440,003)</u> | |
| | | | <u>1,224,302</u> | |
| 220,695,273 | - | 220,695,273 | - | |
| 19,741,407 | - | 19,741,407 | - | |
| 11,946,663 | - | 11,946,663 | - | |
| 15,894,619 | - | 15,894,619 | - | |
| 15,326,233 | - | 15,326,233 | - | |
| 8,575,722 | - | 8,575,722 | - | |
| 662,439 | - | 662,439 | - | |
| 18,889,528 | 2,087,229 | 20,976,757 | 602,965 | |
| 4,123,776 | 497,138 | 4,620,914 | 112,837 | |
| - | - | - | 460,735 | |
| <u>(9,435,184)</u> | <u>9,435,184</u> | <u>-</u> | <u>-</u> | |
| <u>306,420,476</u> | <u>12,019,551</u> | <u>318,440,027</u> | <u>1,176,537</u> | |
| 72,341,598 | 24,234,640 | 96,576,238 | 2,400,839 | |
| 461,828,075 | 159,372,380 | 621,200,455 | 11,583,782 | |
| <u>\$ 534,169,673</u> | <u>\$ 183,607,020</u> | <u>\$ 717,776,693</u> | <u>\$ 13,984,621</u> | |