

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

	<u>Fiscal Year 2008</u>	<u>Fiscal Year 2007</u>	<u>Fiscal Year 2006</u>
Governmental Activities			
Invested in capital assets, net of related debt	\$ 406,810,610	\$ 375,461,228	\$ 322,890,595
Restricted for:			
Public safety	5,411,176	4,257,892	3,758,545
Physical environment	31,388,201	30,628,358	23,104,563
Transportation	51,259,416	45,703,200	45,353,839
Culture/recreation	5,140,729	5,931,460	6,771,239
Debt service	12,691,660	11,992,237	11,534,752
Capital projects	5,217,022	10,498,597	17,155,503
Other purposes	10,166,245	9,730,719	8,025,256
Unrestricted	141,179,375	125,258,392	95,575,381
Governmental Activities Net Assets	<u>\$ 669,264,434</u>	<u>\$ 619,462,083</u>	<u>\$ 534,169,673</u>
Business-type Activities			
Invested in capital assets, net of related debt	\$ 151,210,354	\$ 146,738,251	\$ 136,946,061
Restricted for:			
Debt service	3,344,969	3,226,190	3,107,972
Passenger facility charges program	1,510,260	1,571,169	1,532,154
Land purchase	-	-	-
Equipment replacement	850,000	350,000	350,000
Maintenance and operations	1,611,133	1,631,146	1,342,980
Unrestricted	30,714,116	31,810,241	40,327,853
Business-type Net Assets	<u>\$ 189,240,832</u>	<u>\$ 185,326,997</u>	<u>\$ 183,607,020</u>
Primary Government			
Invested in capital assets, net of related debt	\$ 558,020,964	\$ 522,199,479	\$ 459,836,656
Restricted for:			
Public safety	5,411,176	4,257,892	3,758,545
Physical environment	31,388,201	30,628,358	23,104,563
Transportation	51,259,416	45,703,200	45,353,839
Culture/recreation	5,140,729	5,931,460	6,771,239
Debt service	16,036,629	15,218,427	14,642,724
Capital projects	5,217,022	10,498,597	17,155,503
Passenger facility charges program	1,510,260	1,571,169	1,532,154
Land purchase	-	-	-
Equipment replacement	850,000	350,000	350,000
Maintenance and operations	1,611,133	1,631,146	1,342,980
Other purposes	10,166,245	9,730,719	8,025,256
Unrestricted	171,893,491	157,068,633	135,903,234
Total Primary Government Net Assets	<u>\$ 858,505,266</u>	<u>\$ 804,789,080</u>	<u>\$ 717,776,693</u>

(1) This schedule reports financial information using the accrual basis of accounting

(2) The County implemented GASB 34 in fiscal year 2001

Source: County of Volusia, Financial and Administrative Services

Fiscal Year 2005	Fiscal Year 2004	Fiscal Year 2003	Fiscal Year 2002	Fiscal Year 2001
\$ 292,915,827	\$ 270,913,433	\$ 262,277,338	\$ 159,926,946	\$ 106,130,749
3,162,111	3,496,778	3,786,809	3,223,150	3,361,251
18,357,883	9,289,724	7,800,149	-	-
42,492,379	44,476,754	33,354,158	30,324,465	25,009,966
6,849,834	6,841,386	5,591,414	8,940,472	3,836,863
9,468,966	8,418,646	12,771,290	11,018,185	13,411,024
12,567,604	11,906,725	8,472,956	9,587,954	13,279,058
9,496,463	5,823,136	6,080,240	4,184,243	4,897,611
66,517,008	44,508,710	29,098,221	28,088,375	45,988,516
<u>\$ 461,828,075</u>	<u>\$ 405,675,292</u>	<u>\$ 369,232,575</u>	<u>\$ 255,293,790</u>	<u>\$ 215,915,038</u>
\$ 118,841,502	\$ 110,811,202	\$ 105,200,814	\$ 98,354,922	\$ 96,105,513
7,101,057	6,991,581	6,579,947	7,089,930	5,067,895
6,290,829	5,359,335	4,518,167	3,754,612	3,248,233
1,991,411	1,991,411	1,991,411	1,591,411	1,491,411
350,000	350,000	350,000	350,000	350,000
1,258,751	1,330,756	1,183,953	1,004,200	788,294
23,204,000	21,610,672	17,555,040	16,082,635	8,903,650
<u>\$ 159,037,550</u>	<u>\$ 148,444,957</u>	<u>\$ 137,379,332</u>	<u>\$ 128,227,710</u>	<u>\$ 115,954,996</u>
\$ 411,757,329	\$ 381,724,635	\$ 367,478,152	\$ 258,281,868	\$ 202,236,262
3,162,111	3,496,778	3,786,809	3,223,150	3,361,251
18,357,883	9,289,724	7,800,149	-	-
42,492,379	44,476,754	33,354,158	30,324,465	25,009,966
6,849,834	6,841,386	5,591,414	8,940,472	3,836,863
16,570,023	15,410,227	19,351,237	18,108,115	18,478,919
12,567,604	11,906,725	8,472,956	9,587,954	13,279,058
6,290,829	5,359,335	4,518,167	3,754,612	3,248,233
1,991,411	1,991,411	1,991,411	1,591,411	1,491,411
350,000	350,000	350,000	350,000	350,000
1,258,751	1,330,756	1,183,953	1,004,200	788,294
9,496,463	5,823,136	6,080,240	4,184,243	4,897,611
89,721,008	66,119,382	46,653,261	44,171,010	54,892,166
<u>\$ 620,865,625</u>	<u>\$ 554,120,249</u>	<u>\$ 506,611,907</u>	<u>\$ 383,521,500</u>	<u>\$ 331,870,034</u>