

**COUNTY OF VOLUSIA, FLORIDA**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For The Year Ended September 30, 2009**

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Refuse Disposal</b>	<b>Daytona Beach International Airport</b>	<b>Volusia Transportation Authority</b>
<b>Cash Flows from Operating Activities</b>			
Receipts from customers and users	\$ 15,304,414	\$ 7,980,479	\$ 3,089,194
Payments to suppliers	(9,019,969)	(5,239,324)	(7,292,116)
Payments to employees	(3,758,126)	(3,540,880)	(10,568,169)
Other operating revenue	342,859	130,662	34,574
<b>Net cash provided (used) by operating activities</b>	<b>2,869,178</b>	<b>(669,063)</b>	<b>(14,736,517)</b>
<b>Cash Flows from Noncapital Financing Activities</b>			
Transfers to other funds	(1,314,836)	-	(1,810,000)
Transfers from other funds	-	-	9,611,830
Subsidy from federal/state grants	-	2,996,307	5,759,114
<b>Net cash provided (used) by noncapital financing activities</b>	<b>(1,314,836)</b>	<b>2,996,307</b>	<b>13,560,944</b>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Capital contributions	-	-	-
Acquisition and construction of capital assets	(5,227,013)	(3,742,171)	(1,017,743)
Principal paid on capital debt	(416,000)	(1,859,000)	-
Interest paid on capital debt	(7,331)	(2,035,803)	-
Proceeds from sale of capital assets	568,127	774	28,864
Proceeds from insurance	-	-	24,798
Receipts from capital grants	-	5,129,150	4,943,338
<b>Net cash provided (used) by capital and related financing activities</b>	<b>(5,082,217)</b>	<b>(2,507,050)</b>	<b>3,979,257</b>
<b>Cash Flows from Investing Activities</b>			
Interest revenues	368,884	433,941	58,951
<b>Net cash provided (used) by investing activities</b>	<b>368,884</b>	<b>433,941</b>	<b>58,951</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(3,158,991)</b>	<b>254,135</b>	<b>2,862,635</b>
Cash and cash equivalents at beginning of year	20,600,134	14,137,948	4,323
<b>Cash and cash equivalents at end of year</b>	<b>\$ 17,441,143</b>	<b>\$ 14,392,083</b>	<b>\$ 2,866,958</b>
<b>Cash and Cash Equivalents Classified As:</b>			
Current assets	\$ 7,305,208	\$ 8,397,133	\$ 2,866,958
Restricted assets	10,135,935	5,994,950	-
<b>Total cash and cash equivalents</b>	<b>\$ 17,441,143</b>	<b>\$ 14,392,083</b>	<b>\$ 2,866,958</b>

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

## Business-type Activities - Enterprise Funds (cont'd)

		Nonmajor Proprietary Fund			
Water and Sewer Utilities	Parking Garage	Garbage Collection	Totals	Governmental Activities - Internal Service Funds	
\$ 11,141,548	\$ 2,002,813	\$ 5,807,553	\$ 45,326,001	\$ 55,410,231	
(5,539,204)	(1,201,115)	(7,014,030)	(35,305,758)	(42,527,242)	
(3,487,741)	(125,824)	-	(21,480,740)	(3,700,718)	
330,682	887	218,466	1,058,130	147,291	
2,445,285	676,761	(988,011)	(10,402,367)	9,329,562	
-	-	-	(3,124,836)	-	
-	400,000	1,314,836	11,326,666	-	
-	-	13,714	8,769,135	-	
-	400,000	1,328,550	16,970,965	-	
294,225	-	-	294,225	-	
(7,772,073)	(112,122)	-	(17,871,122)	(4,226,872)	
(1,211,626)	(425,000)	-	(3,911,626)	-	
(559,342)	(532,644)	-	(3,135,120)	-	
12,750	-	-	610,515	140,285	
-	-	-	24,798	535	
400,000	-	-	10,472,488	-	
(8,836,066)	(1,069,766)	-	(13,515,842)	(4,086,052)	
315,505	8,317	55,259	1,240,857	1,864,590	
315,505	8,317	55,259	1,240,857	1,864,590	
(6,075,276)	15,312	395,798	(5,706,387)	7,108,100	
15,807,023	512,399	817,478	51,879,305	50,711,084	
\$ 9,731,747	\$ 527,711	\$ 1,213,276	\$ 46,172,918	\$ 57,819,184	
\$ 7,678,649	\$ 27,711	\$ 1,213,276	\$ 27,488,935	\$ 57,819,184	
2,053,098	500,000	-	18,683,983	-	
\$ 9,731,747	\$ 527,711	\$ 1,213,276	\$ 46,172,918	\$ 57,819,184	

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	<b>Refuse Disposal</b>	<b>Daytona Beach International Airport</b>	<b>Volusia Transportation Authority</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>			
Operating income (loss)	\$ (4,605,791)	\$ (5,535,228)	\$ (17,382,601)
Depreciation	3,685,766	4,784,017	2,794,121
Accrual of landfill closure costs	1,201,733	-	-
Change in assets and liabilities:			
(Increase) decrease in accounts receivable	340,524	(285,577)	1,127
(Increase) decrease in due from other funds	(111,967)	(11,159)	-
(Increase) decrease in due from other governments	(243,527)	64,331	-
Decrease in inventories	-	3,972	4,716
Decrease in prepaid expenses	-	-	140,093
Increase (decrease) in accounts payable	1,000,554	(71,462)	(109,644)
Increase in due to component units	-	14	-
Increase (decrease) in due to other governments	-	(16,863)	-
Increase (decrease) in accrued liabilities	5,369	-	(277,943)
Increase in deposits payable	-	-	-
(Decrease) in unearned revenue	-	(79,045)	-
(Decrease) in estimated claims payable	-	-	-
Increase (decrease) in compensated absences payable	(40,983)	15,437	65,114
Increase in pollution remediation payable	1,637,500	462,500	28,500
Increase in net OPEB obligation	-	-	-
<b>Total adjustments</b>	<b>7,474,969</b>	<b>4,866,165</b>	<b>2,646,084</b>
<b>Net cash provided (used) by operating activities</b>	<b>\$ 2,869,178</b>	<b>\$ (669,063)</b>	<b>\$ (14,736,517)</b>
<b>Noncash Investing, Capital, and Financing Activities:</b>			
Contributions of capital assets from government	\$ 184,672	\$ 1,000	\$ -
Contributions of capital assets from other sources	67,069	70,934	-
Capital asset purchases on account	-	587,830	-

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

## Business-type Activities - Enterprise Funds (cont'd)

Water and Sewer Utilities	Parking Garage	Nonmajor Proprietary Fund	Totals	Governmental Activities - Internal Service Funds
		Garbage Collection		
\$ (296,960)	\$ 248,033	\$ (1,000,060)	\$ (28,572,607)	\$ 4,484,311
2,906,826	456,094	534	14,627,358	2,714,552
-	-	-	1,201,733	-
236,280	(19,942)	-	272,412	(630,372)
38,812	-	-	(84,314)	(120,081)
(336,932)	-	-	(516,128)	327,566
-	-	-	8,688	3,477
-	-	-	140,093	4,251
(72,802)	(3,423)	11,515	754,738	119,663
62	-	-	76	-
8,515	(4,943)	-	(13,291)	-
182	-	-	(272,392)	-
6,833	-	-	6,833	-
-	-	-	(79,045)	-
-	-	-	-	(800,863)
(45,531)	942	-	(5,021)	47,383
-	-	-	2,128,500	184,056
-	-	-	-	2,995,619
2,742,245	428,728	12,049	18,170,240	4,845,251
\$ 2,445,285	\$ 676,761	\$ (988,011)	\$ (10,402,367)	\$ 9,329,562
\$ -	\$ 7,545	\$ -	\$ 193,217	\$ 42,245
72,869	-	-	210,872	39,649
74,779	-	-	662,609	-