

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

	Fiscal Year 2009	Fiscal Year 2008	Fiscal Year 2007
Governmental Activities			
Invested in capital assets, net of related debt	\$ 435,198,853	\$ 406,810,610	\$ 375,461,228
Restricted for:			
Public safety	6,967,647	5,411,176	4,257,892
Physical environment	31,436,444	31,388,201	30,628,358
Transportation	56,923,705	51,259,416	45,703,200
Culture/recreation	5,798,319	5,140,729	5,931,460
Debt service	14,391,535	12,691,660	11,992,237
Capital projects	12,046,937	5,217,022	10,498,597
Other purposes	12,594,847	10,166,245	9,730,719
Unrestricted	156,172,093	141,179,375	125,258,392
Governmental Activities Net Assets	<u>\$ 731,530,380</u>	<u>\$ 669,264,434</u>	<u>\$ 619,462,083</u>
Business-type Activities			
Invested in capital assets, net of related debt	\$ 158,318,044	\$ 151,210,354	\$ 146,738,251
Restricted for:			
Debt service	3,474,326	3,344,969	3,226,190
Passenger facility charges program	1,511,311	1,510,260	1,571,169
Land purchase	-	-	-
Equipment replacement	850,000	850,000	350,000
Maintenance and operations	1,641,211	1,611,133	1,631,146
Unrestricted	18,199,779	30,714,116	31,810,241
Business-type Net Assets	<u>\$ 183,994,671</u>	<u>\$ 189,240,832</u>	<u>\$ 185,326,997</u>
Primary Government			
Invested in capital assets, net of related debt	\$ 593,516,897	\$ 558,020,964	\$ 522,199,479
Restricted for:			
Public safety	6,967,647	5,411,176	4,257,892
Physical environment	31,436,444	31,388,201	30,628,358
Transportation	56,923,705	51,259,416	45,703,200
Culture/recreation	5,798,319	5,140,729	5,931,460
Debt service	17,865,861	16,036,629	15,218,427
Capital projects	12,046,937	5,217,022	10,498,597
Passenger facility charges program	1,511,311	1,510,260	1,571,169
Land purchase	-	-	-
Equipment replacement	850,000	850,000	350,000
Maintenance and operations	1,641,211	1,611,133	1,631,146
Other purposes	12,594,847	10,166,245	9,730,719
Unrestricted	174,371,872	171,893,491	157,068,633
Total Primary Government Net Assets	<u>\$ 915,525,051</u>	<u>\$ 858,505,266</u>	<u>\$ 804,789,080</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 2006	Fiscal Year 2005	Fiscal Year 2004	Fiscal Year 2003	Fiscal Year 2002	Fiscal Year 2001
\$ 322,890,595	\$ 292,915,827	\$ 270,913,433	\$ 262,277,338	\$ 159,926,946	\$ 106,130,749
3,758,545	3,162,111	3,496,778	3,786,809	3,223,150	3,361,251
23,104,563	18,357,883	9,289,724	7,800,149	-	-
45,353,839	42,492,379	44,476,754	33,354,158	30,324,465	25,009,966
6,771,239	6,849,834	6,841,386	5,591,414	8,940,472	3,836,863
11,534,752	9,468,966	8,418,646	12,771,290	11,018,185	13,411,024
17,155,503	12,567,604	11,906,725	8,472,956	9,587,954	13,279,058
8,025,256	9,496,463	5,823,136	6,080,240	4,184,243	4,897,611
95,575,381	66,517,008	44,508,710	29,098,221	28,088,375	45,988,516
<u>\$ 534,169,673</u>	<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>
\$ 136,946,061	\$ 118,841,502	\$ 110,811,202	\$ 105,200,814	\$ 98,354,922	\$ 96,105,513
3,107,972	7,101,057	6,991,581	6,579,947	7,089,930	5,067,895
1,532,154	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	350,000
1,342,980	1,258,751	1,330,756	1,183,953	1,004,200	788,294
40,327,853	23,204,000	21,610,672	17,555,040	16,082,635	8,903,650
<u>\$ 183,607,020</u>	<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>
\$ 459,836,656	\$ 411,757,329	\$ 381,724,635	\$ 367,478,152	\$ 258,281,868	\$ 202,236,262
3,758,545	3,162,111	3,496,778	3,786,809	3,223,150	3,361,251
23,104,563	18,357,883	9,289,724	7,800,149	-	-
45,353,839	42,492,379	44,476,754	33,354,158	30,324,465	25,009,966
6,771,239	6,849,834	6,841,386	5,591,414	8,940,472	3,836,863
14,642,724	16,570,023	15,410,227	19,351,237	18,108,115	18,478,919
17,155,503	12,567,604	11,906,725	8,472,956	9,587,954	13,279,058
1,532,154	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	350,000
1,342,980	1,258,751	1,330,756	1,183,953	1,004,200	788,294
8,025,256	9,496,463	5,823,136	6,080,240	4,184,243	4,897,611
135,903,234	89,721,008	66,119,382	46,653,261	44,171,010	54,892,166
<u>\$ 717,776,693</u>	<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>