

SCHEDULE 2
COUNTY OF VOLUSIA, FLORIDA
CHANGES IN NET ASSETS
LAST NINE FISCAL YEARS

	Fiscal Year 2009	Fiscal Year 2008	Fiscal Year 2007
Expenses			
Governmental Activities			
General government	\$ 66,181,105	\$ 65,706,978	\$ 70,228,570
Public safety	142,200,482	141,825,138	138,869,352
Physical environment	6,508,365	4,844,235	4,788,992
Transportation	28,633,671	32,280,300	28,270,664
Economic environment	19,973,864	24,765,595	22,771,836
Human services	20,750,157	21,539,157	22,402,203
Culture/recreation	52,581,962	48,117,236	48,458,527
Payments to component units	-	-	-
Interest on long-term debt	10,232,969	10,234,858	11,886,552
Total governmental activities expenses	<u>347,062,575</u>	<u>349,313,497</u>	<u>347,676,696</u>
Business-type Activities			
Refuse disposal	20,022,046	16,806,398	17,984,653
Daytona Beach International Airport	15,952,429	16,517,443	16,174,175
Volusia Transportation Authority	20,511,281	21,420,408	22,396,148
Water and sewer utilities	12,354,869	12,127,737	11,076,104
Parking garage	2,303,761	2,333,966	-
Garbage collection	7,026,079	6,839,157	6,604,343
Total business-type activities expenses	<u>78,170,465</u>	<u>76,045,109</u>	<u>74,235,423</u>
Total primary government expenses	<u>\$ 425,233,040</u>	<u>\$ 425,358,606</u>	<u>\$ 421,912,119</u>
Program Revenues			
Governmental Activities			
Charges for services:			
General government	\$ 13,820,164	\$ 14,965,646	\$ 17,109,033
Public safety	21,205,555	22,030,802	18,687,290
Physical environment	5,122,650	5,392,455	5,058,992
Transportation	2,073,765	1,840,607	2,226,950
Economic environment	385,305	327,139	293,284
Human services	1,277,072	1,284,408	1,648,997
Culture/recreation	6,635,285	6,100,676	6,119,464
Operating grants and contributions	27,608,244	30,682,179	29,950,519
Capital grants and contributions	26,322,290	21,059,366	25,518,670
Total governmental activities program revenues	<u>104,450,330</u>	<u>103,683,278</u>	<u>106,613,199</u>
Business-type Activities			
Charges for services:			
Refuse disposal	15,662,243	17,755,422	19,068,791
Daytona Beach International Airport	8,422,591	9,316,359	8,868,233
Volusia Transportation Authority	3,123,768	3,871,781	4,964,817
Water and sewer utilities	11,527,237	11,718,440	12,177,352
Parking garage	2,023,642	2,037,245	-
Garbage collection	6,026,019	6,259,355	5,860,701
Operating grants and contributions	8,720,566	6,906,691	8,435,992
Capital grants and contributions	6,089,166	10,698,278	12,380,427
Total business-type activities program revenues	<u>61,595,232</u>	<u>68,563,571</u>	<u>71,756,313</u>
Total primary government program revenues	<u>\$ 166,045,562</u>	<u>\$ 172,246,849</u>	<u>\$ 178,369,512</u>
Net (expense)/revenue			
Governmental activities	\$ (242,612,245)	\$ (245,630,219)	\$ (241,063,497)
Business-type activities	(16,575,233)	(7,481,538)	(2,479,110)
Total primary governmental net (expense)	<u>\$ (259,187,478)</u>	<u>\$ (253,111,757)</u>	<u>\$ (243,542,607)</u>

Fiscal Year 2006	Fiscal Year 2005	Fiscal Year 2004	Fiscal Year 2003	Fiscal Year 2002	Fiscal Year 2001
\$ 63,570,846	\$ 58,773,973	\$ 60,201,162	\$ 52,409,065	\$ 47,633,863	\$ 52,171,824
140,169,412	126,272,315	118,220,075	89,117,559	81,040,981	77,422,805
5,294,803	5,906,176	7,064,094	3,494,932	3,332,412	9,801,374
34,706,556	37,312,003	32,057,217	33,352,585	22,244,744	23,179,764
24,962,203	19,846,710	19,370,815	19,480,920	18,676,948	17,399,940
19,002,622	19,077,825	19,300,232	17,292,510	19,854,129	21,031,458
47,169,456	41,629,072	35,145,161	36,754,899	32,129,919	21,411,162
-	-	-	3,853,893	4,517,620	4,389,873
11,947,707	10,161,557	6,112,983	5,633,890	7,137,363	7,213,638
346,823,605	318,979,631	297,471,739	261,390,253	236,567,979	234,021,838
14,222,458	15,249,106	14,980,309	14,800,016	14,480,653	16,942,940
15,343,982	15,312,142	14,607,474	14,614,962	13,001,798	13,288,380
19,821,457	19,181,600	17,093,796	16,746,195	15,741,373	14,603,991
10,551,462	9,869,034	9,204,723	9,540,476	8,423,059	8,482,207
-	-	-	-	-	-
6,568,672	4,736,623	5,043,940	4,986,474	4,583,894	4,683,167
66,508,031	64,348,505	60,930,242	60,688,123	56,230,777	58,000,685
\$ 413,331,636	\$ 383,328,136	\$ 358,401,981	\$ 322,078,376	\$ 292,798,756	\$ 292,022,523
\$ 17,309,649	\$ 15,804,196	\$ 13,249,681	\$ 12,648,255	\$ 13,228,950	\$ 10,941,449
19,035,383	18,144,615	15,977,935	14,510,712	13,309,690	12,339,180
4,996,137	2,295,812	2,637,816	2,907,130	2,611,853	2,802,868
3,123,122	2,374,845	2,394,390	10,232,917	8,199,205	8,093,264
610,191	886,464	593,520	775,065	486,107	410,107
2,676,678	2,432,288	1,727,478	700,203	585,102	755,096
5,551,850	5,364,969	6,270,178	7,128,358	6,520,318	5,944,412
25,163,448	34,604,270	43,020,783	20,924,034	24,462,856	16,072,031
34,278,269	27,323,066	17,193,699	9,560,273	8,650,125	10,382,434
112,744,727	109,230,525	103,065,480	79,386,947	78,054,206	67,740,841
19,028,068	18,976,470	20,255,568	17,539,438	15,046,539	15,273,658
8,249,735	8,473,386	8,472,115	7,608,383	8,780,824	8,229,619
4,360,059	2,367,802	2,310,667	2,174,343	2,175,205	2,232,179
12,050,591	10,245,259	10,468,073	9,296,508	8,439,101	7,394,085
-	-	-	-	-	-
5,818,616	5,559,368	4,530,789	4,412,547	4,414,068	4,419,971
8,047,720	10,602,513	9,224,015	8,276,511	8,261,840	5,887,755
21,168,331	8,605,661	8,866,409	12,705,270	13,117,440	9,840,130
78,723,120	64,830,459	64,127,636	62,013,000	60,235,017	53,277,397
\$ 191,467,847	\$ 174,060,984	\$ 167,193,116	\$ 141,399,947	\$ 138,289,223	\$ 121,018,238
\$ (234,078,878)	\$ (209,749,106)	\$ (194,406,259)	\$ (182,003,306)	\$ (158,513,773)	\$ (166,280,997)
12,215,089	481,954	3,197,394	1,324,877	4,004,240	(4,723,288)
\$ (221,863,789)	\$ (209,267,152)	\$ (191,208,865)	\$ (180,678,429)	\$ (154,509,533)	\$ (171,004,285)

SCHEDULE 2
COUNTY OF VOLUSIA, FLORIDA
CHANGES IN NET ASSETS
LAST NINE FISCAL YEARS

	Fiscal Year 2009	Fiscal Year 2008	Fiscal Year 2007
General revenues and other changes in net assets			
Governmental Activities			
Property tax	\$ 236,246,448	\$ 229,442,548	\$ 232,285,247
Sales tax	15,493,143	17,199,118	18,709,880
Public service tax	11,178,942	11,056,723	11,903,133
Gas tax	15,138,028	15,069,088	15,892,687
Tourist and convention development taxes	13,575,138	15,184,641	15,915,050
State revenue sharing not restricted			
to specific programs	6,493,676	7,307,990	7,979,478
Franchise fees	-	-	-
Intergovernmental revenues not restricted			
to specific programs	886,911	873,313	775,965
Interest revenue	12,941,682	17,407,890	25,260,222
Miscellaneous	2,936,053	2,376,560	2,556,935
Grants and contributions not restricted			
to specific programs	-	1,887,180	-
Transfers	(10,011,830)	(9,038,191)	(9,162,712)
Total governmental activities	304,878,191	308,766,860	322,115,885
Business-type Activities			
Property tax	-	-	-
Gas tax	-	-	-
Intergovernmental revenues not restricted			
to specific programs	-	-	-
Interest revenue	1,240,857	2,061,421	2,634,851
Miscellaneous	76,385	295,761	659,431
Transfers	10,011,830	9,038,191	9,162,712
Total business-type activities program revenues	11,329,072	11,395,373	12,456,994
Total primary government	\$ 316,207,263	\$ 320,162,233	\$ 334,572,879
Change in net assets			
Governmental activities	\$ 62,265,946	\$ 63,136,641	\$ 81,052,388
Business-type activities	(5,246,161)	3,913,835	9,977,884
Total primary government	\$ 57,019,785	\$ 67,050,476	\$ 91,030,272

(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
\$ 220,695,273	\$ 191,197,296	\$ 164,538,239	\$ 143,248,245	\$ 131,413,001	\$ 118,831,788
19,741,407	19,603,709	17,817,913	18,383,901	17,257,335	15,385,150
11,946,663	11,291,789	9,637,743	9,986,661	10,163,040	8,636,528
15,894,619	16,077,270	14,441,948	13,842,150	13,582,166	20,464,934
15,326,233	14,706,515	15,233,225	12,497,616	11,801,600	11,518,605
8,575,722	7,892,351	7,771,352	6,959,478	1,087,900	6,698,639
-	-	405,243	628,556	641,906	772,186
662,439	771,762	570,127	687,689	6,245,895	716,527
18,889,528	7,997,105	2,980,661	3,607,991	5,763,912	11,655,521
4,123,776	1,206,959	1,708,388	2,203,818	2,189,736	2,100,803
-	1,012,246	508,988	84,821	1,556,118	641,222
(9,435,184)	(5,740,148)	(4,886,148)	(4,609,148)	(6,129,625)	(4,336,556)
306,420,476	266,016,854	230,727,679	207,521,778	195,572,984	193,085,347
-	-	534	53	22	20,026
-	-	1,050,000	1,050,000	1,050,000	1,050,000
-	-	-	-	-	2,222,245
2,087,229	4,226,819	1,158,788	663,010	1,088,827	-
497,138	143,672	109,581	1,104,534	-	-
9,435,184	5,740,148	4,886,148	4,609,148	6,129,625	4,336,556
12,019,551	10,110,639	7,205,051	7,426,745	8,268,474	7,628,827
\$ 318,440,027	\$ 276,127,493	\$ 237,932,730	\$ 214,948,523	\$ 203,841,458	\$ 200,714,174
\$ 72,341,598	\$ 56,267,748	\$ 36,321,420	\$ 25,518,472	\$ 37,059,211	\$ 26,804,350
24,234,640	10,592,593	10,402,445	8,751,622	12,272,714	2,905,539
\$ 96,576,238	\$ 66,860,341	\$ 46,723,865	\$ 34,270,094	\$ 49,331,925	\$ 29,709,889