

COUNTY OF VOLUSIA, FLORIDA
Statement of Activities
For the Year Ended September 30, 2010

| FUNCTIONS/PROGRAMS | Expenses | Program Revenues | | |
|---------------------------------------|-----------------------|----------------------|------------------------------------|----------------------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| Primary Government: | | | | |
| Governmental activities: | | | | |
| General government | \$ 68,474,891 | \$ 13,343,619 | \$ 2,704,314 | \$ 19,566 |
| Public safety | 138,711,417 | 20,717,027 | 4,470,777 | 591,801 |
| Physical environment | 6,623,263 | 596,465 | 877,192 | 5,355 |
| Transportation | 28,992,740 | 5,613,379 | 7,857,437 | 11,849,577 |
| Economic environment | 20,469,936 | 512,897 | 6,579,728 | 2,323,643 |
| Human services | 22,913,545 | 615,021 | 7,340,625 | 518,684 |
| Culture/recreation | 51,613,063 | 6,827,531 | 278,164 | 1,227,156 |
| Interest on long-term debt | 9,653,950 | - | - | - |
| Total governmental activities | 347,452,805 | 48,225,939 | 30,108,237 | 16,535,782 |
| Business-type activities: | | | | |
| Refuse disposal | 15,382,143 | 13,679,763 | - | 17,355 |
| Daytona Beach International Airport | 15,298,781 | 8,837,966 | 2,173,936 | 3,342,202 |
| Volusia Transportation Authority | 21,936,449 | 3,215,803 | 7,281,736 | 7,395,226 |
| Water and sewer utilities | 12,035,452 | 12,597,332 | - | 462,889 |
| Parking garage | 2,115,123 | 2,267,595 | - | - |
| Garbage collection | 7,042,577 | 8,377,968 | 13,514 | - |
| Total business-type activities | 73,810,525 | 48,976,427 | 9,469,186 | 11,217,672 |
| Total primary government | \$ 421,263,330 | \$ 97,202,366 | \$ 39,577,423 | \$ 27,753,454 |
| Component Units: | | | | |
| Clerk of the Circuit Court | \$ 18,849,366 | \$ 17,246,407 | \$ 714,108 | \$ - |
| Volusia County Law Library | 603,812 | 14,669 | - | - |
| Emergency Medical Foundation, Inc. | 16,855,652 | 15,868,528 | - | 595,155 |
| Total component units | \$ 36,308,830 | \$ 33,129,604 | \$ 714,108 | \$ 595,155 |

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 | | |
| \$ (52,407,392) | \$ - | \$ (52,407,392) | | |
| (112,931,812) | - | (112,931,812) | | |
| (5,144,251) | - | (5,144,251) | | |
| (3,672,347) | - | (3,672,347) | | |
| (11,053,668) | - | (11,053,668) | | |
| (14,439,215) | - | (14,439,215) | | |
| (43,280,212) | - | (43,280,212) | | |
| (9,653,950) | - | (9,653,950) | | |
| <u>(252,582,847)</u> | <u>-</u> | <u>(252,582,847)</u> | | |
| - | (1,685,025) | (1,685,025) | | |
| - | (944,677) | (944,677) | | |
| - | (4,043,684) | (4,043,684) | | |
| - | 1,024,769 | 1,024,769 | | |
| - | 152,472 | 152,472 | | |
| - | 1,348,905 | 1,348,905 | | |
| <u>-</u> | <u>(4,147,240)</u> | <u>(4,147,240)</u> | | |
| <u>(252,582,847)</u> | <u>(4,147,240)</u> | <u>(256,730,087)</u> | | |
| | | | \$ | (888,851) |
| | | | | (589,143) |
| | | | | <u>(391,969)</u> |
| | | | | <u>(1,869,963)</u> |
| 228,686,586 | - | 228,686,586 | - | |
| 15,250,772 | - | 15,250,772 | - | |
| 12,069,457 | - | 12,069,457 | - | |
| 14,977,943 | - | 14,977,943 | - | |
| 13,584,657 | - | 13,584,657 | - | |
| 6,434,236 | - | 6,434,236 | - | |
| 893,026 | - | 893,026 | - | |
| 4,672,090 | 470,424 | 5,142,514 | 50,370 | |
| 3,123,133 | 424,203 | 3,547,336 | 252,698 | |
| - | - | - | 590,945 | |
| (8,346,811) | 8,346,811 | - | - | |
| <u>291,345,089</u> | <u>9,241,438</u> | <u>300,586,527</u> | <u>894,013</u> | |
| 38,762,242 | 5,094,198 | 43,856,440 | (975,950) | |
| 735,984,330 | 184,210,977 | 920,195,307 | 18,190,169 | |
| <u>\$ 774,746,572</u> | <u>\$ 189,305,175</u> | <u>\$ 964,051,747</u> | <u>\$ 17,214,219</u> | |