

COUNTY OF VOLUSIA, FLORIDA
Statement of Cash Flows
Proprietary Funds
For The Year Ended September 30, 2010

	Business-type Activities - Enterprise Funds		
	Refuse Disposal	Daytona Beach International Airport	Volusia Transportation Authority
Cash Flows from Operating Activities			
Receipts from customers and users	\$ 14,252,376	\$ 8,601,758	\$ 3,066,532
Payments to suppliers	(9,049,855)	(4,785,969)	(8,023,804)
Payments to employees	(3,648,572)	(3,477,412)	(10,664,534)
Other operating revenue	510,762	230,173	119,271
Net cash provided (used) by operating activities	2,064,711	568,550	(15,502,535)
Cash Flows from Noncapital Financing Activities			
Transfers to other funds	-	-	-
Transfers from other funds	1,569,340	-	8,365,131
Subsidy from federal/state grants	-	2,133,679	7,281,736
Net cash provided (used) by noncapital financing activities	1,569,340	2,133,679	15,646,867
Cash Flows from Capital and Related Financing Activities			
Capital contributions	-	-	-
Acquisition and construction of capital assets	(2,160,243)	(3,329,152)	(6,642,487)
Principal paid on capital debt	(104,000)	(1,948,999)	-
Interest and other costs paid on capital debt	(115)	(1,924,731)	-
Proceeds from issuing notes clearly attributable to the acquisition of capital assets	-	-	-
Proceeds from sale of capital assets	759,512	492	5,192
Proceeds from insurance	-	-	15,266
Receipts from capital grants	-	5,786,585	6,636,570
Net cash provided (used) by capital and related financing activities	(1,504,846)	(1,415,805)	14,541
Cash Flows from Investing Activities			
Interest revenues	85,929	156,004	(36,786)
Net cash provided (used) by investing activities	85,929	156,004	(36,786)
Net increase (decrease) in cash and cash equivalents	2,215,134	1,442,428	122,087
Cash and cash equivalents at beginning of year	17,441,143	14,392,083	2,866,958
Cash and cash equivalents at end of year	\$ 19,656,277	\$ 15,834,511	\$ 2,989,045
Cash and Cash Equivalents Classified As:			
Current assets	\$ 9,190,519	\$ 9,862,904	\$ 2,989,045
Restricted assets	10,465,758	5,971,607	-
Total cash and cash equivalents	\$ 19,656,277	\$ 15,834,511	\$ 2,989,045

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	
\$ 12,145,013	\$ 2,265,842	\$ 8,377,968	\$ 48,709,489	\$ 54,899,205	
(5,243,226)	(1,020,329)	(7,030,015)	(35,153,198)	(45,399,707)	
(3,305,562)	(110,125)	-	(21,206,205)	(3,645,140)	
435,199	1,753	-	1,297,158	68,797	
4,031,424	1,137,141	1,347,953	(6,352,756)	5,923,155	
-	-	(1,569,340)	(1,569,340)	-	
-	-	-	9,934,471	-	
-	-	13,514	9,428,929	-	
-	-	(1,555,826)	17,794,060	-	
373,666	-	-	373,666	-	
(6,068,150)	(4,180)	-	(18,204,212)	(2,639,349)	
(1,250,982)	(220,000)	-	(3,523,981)	-	
(512,695)	(256,122)	-	(2,693,663)	-	
6,651,902	-	-	6,651,902	-	
2,828	-	-	768,024	155,940	
-	-	-	15,266	-	
95,000	-	-	12,518,155	-	
(708,431)	(480,302)	-	(4,094,843)	(2,483,409)	
182,088	10,603	35,800	433,638	667,955	
182,088	10,603	35,800	433,638	667,955	
3,505,081	667,442	(172,073)	7,780,099	4,107,701	
9,731,747	527,711	1,213,276	46,172,918	57,819,184	
<u>\$ 13,236,828</u>	<u>\$ 1,195,153</u>	<u>\$ 1,041,203</u>	<u>\$ 53,953,017</u>	<u>\$ 61,926,885</u>	
\$ 11,054,807	\$ 695,153	\$ 1,041,203	\$ 34,833,631	\$ 61,926,885	
2,182,021	500,000	-	19,119,386	-	
<u>\$ 13,236,828</u>	<u>\$ 1,195,153</u>	<u>\$ 1,041,203</u>	<u>\$ 53,953,017</u>	<u>\$ 61,926,885</u>	

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	Business-type Activities - Enterprise Funds		
	Refuse Disposal	Daytona Beach International Airport	Volusia Transportation Authority
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating income (loss)	\$ (1,945,398)	\$ (4,620,026)	\$ (18,699,127)
Depreciation	3,592,504	5,123,200	2,864,978
Change in assets and liabilities:			
(Increase) decrease in accounts receivable	991,377	78,948	(3,432)
Decrease in due from other funds	35,335	-	-
(Increase) in due from component units	-	-	-
(Increase) decrease in due from other governments	56,663	(5,938)	-
(Increase) decrease in inventories	-	(1,007)	21,051
(Increase) in prepaid expenses	-	-	-
Increase (decrease) in accounts and contracts payable	(1,288,067)	51,424	157,508
Increase (decrease) in due to component units	-	(14)	-
Increase (decrease) in due to other governments	-	(33,483)	172,501
Increase (decrease) in accrued liabilities	(30,293)	-	28,842
Increase in deposits payable	-	412,095	-
(Decrease) in unearned revenue	-	(79,045)	(30,000)
(Decrease) in estimated claims payable	-	-	-
Increase (decrease) in compensated absences payable	(26,907)	(137,006)	(56,819)
Increase in landfill closure costs	589,991	-	-
Increase (decrease) in pollution remediation payable	89,506	(220,598)	41,963
Increase in net OPEB obligation	-	-	-
Total adjustments	4,010,109	5,188,576	3,196,592
Net cash provided (used) by operating activities	\$ 2,064,711	\$ 568,550	\$ (15,502,535)
Noncash Investing, Capital, and Financing Activities:			
Contributions of capital assets from government	\$ -	\$ 3,467	\$ -
Contributions of capital assets from other sources	17,355	16,338	-
Capital asset purchases on account	5,500	742,274	-
Contributions of capital assets to government	-	-	(23,787)

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

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

Business Type Activities		Enterprise Funds (Cont'd)			
Water and Sewer Utilities	Parking Garage	Nonmajor Proprietary Fund		Totals	Governmental Activities - Internal Service Funds
		Garbage Collection			
\$ 1,080,453	\$ 660,482	\$ 1,337,075	\$ (22,186,541)	\$ 2,016,657	
2,853,233	453,823	154	14,887,892	2,572,346	
(166,964)	(3,306)	-	896,623	(280,916)	
2,720	-	-	38,055	93,779	
-	-	-	-	(7,603)	
94,964	-	-	145,689	(3,458)	
-	-	-	20,044	(64,552)	
-	-	-	-	(39,045)	
128,727	15,461	10,724	(924,223)	9,985	
93	-	-	79	-	
(15,698)	6,295	-	129,615	22,711	
(528)	-	-	(1,979)	-	
52,160	-	-	464,255	-	
-	-	-	(109,045)	-	
-	-	-	-	(1,657,934)	
2,264	4,386	-	(214,082)	14,756	
-	-	-	589,991	-	
-	-	-	(89,129)	(184,056)	
-	-	-	-	3,430,485	
2,950,971	476,659	10,878	15,833,785	3,906,498	
\$ 4,031,424	\$ 1,137,141	\$ 1,347,953	\$ (6,352,756)	\$ 5,923,155	
\$ 2,000	\$ -	\$ -	\$ 5,467	\$ 5,436	
9,355	-	-	43,048	20,954	
235,500	-	-	983,274	318,177	
-	-	-	(23,787)	-	