

COUNTY OF VOLUSIA, FLORIDA
Internal Service Funds
Combining Statement of Net Assets
September 30, 2006

| | Computer Replacement | Vehicle Maintenance | Insurance |
|---|---------------------------------|--------------------------------|---------------------|
| ASSETS | | | |
| Current assets: | | | |
| Equity in pooled cash and investments | \$ 1,996,960 | \$ 1,747,949 | \$ 16,780,365 |
| Receivables: | | | |
| Accounts - net | - | 6,514 | - |
| Due from other funds | - | - | 27,388 |
| Due from other governments | - | 68,613 | - |
| Inventories | - | 226,696 | - |
| Prepaid expenses | - | - | 2,708 |
| Total current assets | 1,996,960 | 2,049,772 | 16,810,461 |
| Noncurrent assets: | | | |
| Capital assets: | | | |
| Buildings | - | 1,915,516 | - |
| Improvements other than buildings | - | 458,733 | - |
| Equipment | 2,468,386 | 12,742,955 | 163,065 |
| Less accumulated depreciation | (927,956) | (7,954,056) | (94,176) |
| Total capital assets (net of accumulated depreciation) | 1,540,430 | 7,163,148 | 68,889 |
| Total noncurrent assets | 1,540,430 | 7,163,148 | 68,889 |
| Total assets | 3,537,390 | 9,212,920 | 16,879,350 |
| LIABILITIES | | | |
| Current liabilities: | | | |
| Accounts payable | - | 1,092,168 | 18,996 |
| Due to component units | - | - | 257 |
| Capital lease | 187,397 | - | - |
| Accrued interest payable | 36,500 | - | - |
| Compensated absences payable | - | 119,317 | 30,003 |
| Estimated claims payable | - | - | 4,079,761 |
| Total current liabilities | 223,897 | 1,211,485 | 4,129,017 |
| Noncurrent liabilities: | | | |
| Compensated absences payable | - | 329,075 | 82,749 |
| Estimated claims payable | - | - | 9,539,968 |
| Total noncurrent liabilities | - | 329,075 | 9,622,717 |
| Total liabilities | 223,897 | 1,540,560 | 13,751,734 |
| NET ASSETS | | | |
| Invested in capital assets | 1,353,033 | 7,163,148 | 68,889 |
| Unrestricted | 1,960,460 | 509,212 | 3,058,727 |
| Total net assets | \$ 3,313,493 | \$ 7,672,360 | \$ 3,127,616 |

| Employee Group Insurance | Total |
|---|----------------------|
| \$ 10,829,131 | \$ 31,354,405 |
| 18 | 6,532 |
| - | 27,388 |
| - | 68,613 |
| - | 226,696 |
| - | 2,708 |
| <u>10,829,149</u> | <u>31,686,342</u> |
| - | 1,915,516 |
| - | 458,733 |
| - | 15,374,406 |
| - | (8,976,188) |
| <u>-</u> | <u>8,772,467</u> |
| <u>-</u> | <u>8,772,467</u> |
| <u>10,829,149</u> | <u>40,458,809</u> |
| 8,872 | 1,120,036 |
| - | 257 |
| - | 187,397 |
| - | 36,500 |
| 1,663 | 150,983 |
| <u>2,904,000</u> | <u>6,983,761</u> |
| <u>2,914,535</u> | <u>8,478,934</u> |
| 4,588 | 416,412 |
| - | 9,539,968 |
| <u>4,588</u> | <u>9,956,380</u> |
| <u>2,919,123</u> | <u>18,435,314</u> |
| - | 8,585,070 |
| <u>7,910,026</u> | <u>13,438,425</u> |
| <u>\$ 7,910,026</u> | <u>\$ 22,023,495</u> |