

COUNTY OF VOLUSIA, FLORIDA
Statement of Net Assets
Component Units
September 30, 2006

	Clerk of the Circuit Court	Volusia County Law Library	Emergency Medical Foundation, Inc.	Total
ASSETS				
Equity in pooled cash and investments	\$ 13,334,764	\$ 338,621	\$ 1,199,129	\$ 14,872,514
Receivables:				
Accounts - net	9,141	-	1,464,875	1,474,016
Employee	-	-	52,948	52,948
Due from primary government	3,718	-	92,152	95,870
Due from other governments	642,725	-	-	642,725
Inventories	-	-	243,846	243,846
Prepaid items/expenses	6,334	-	235,682	242,016
Land	-	-	142,502	142,502
Buildings	-	-	320,633	320,633
Leasehold improvements	-	39,436	538,586	578,022
Equipment	5,535,266	150,888	8,062,462	13,748,616
Accumulated depreciation	(3,927,067)	(156,537)	(5,819,709)	(9,903,313)
Deposits	-	-	340	340
Total assets	15,604,881	372,408	6,533,446	22,510,735
LIABILITIES				
Accounts payable	34,183	-	1,650,776	1,684,959
Accrued liabilities	427,456	-	-	427,456
Due to primary government	4,081,069	-	-	4,081,069
Due to other governments	561,067	-	-	561,067
Deposits	71,561	-	-	71,561
Non-current liabilities:				
Due within one year:				
Notes payable	-	-	289,234	289,234
Compensated absences payable	325,402	-	-	325,402
Due in more than one year:				
Notes payable	-	-	357,256	357,256
Compensated absences payable	728,110	-	-	728,110
Total liabilities	6,228,848	-	2,297,266	8,526,114
NET ASSETS				
Invested in capital assets				
(net of related debt)	1,608,199	33,787	2,597,984	4,239,970
Restricted for public record modernization	8,495,944	-	-	8,495,944
Unrestricted (deficit)	(728,110)	338,621	1,638,196	1,248,707
Total net assets	\$ 9,376,033	\$ 372,408	\$ 4,236,180	\$ 13,984,621

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