

**COUNTY OF VOLUSIA, FLORIDA**  
**Statement of Net Assets**  
**Component Units**  
**September 30, 2009**

	<u>Clerk of the Circuit Court</u>	<u>Volusia County Law Library</u>	<u>Emergency Medical Foundation, Inc.</u>	<u>Total</u>
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 12,794,165	\$ 444,940	\$ 3,033,812	\$ 16,272,917
Receivables:				
Accounts - net	10,595	-	1,225,298	1,235,893
Employee	-	-	95,188	95,188
Due from primary government	54,282	-	100,980	155,262
Due from other governments	126,183	-	-	126,183
Inventories	-	-	366,957	366,957
Prepaid items/expenses	4,351	-	568,450	572,801
Deposits	-	-	392	392
Land	-	-	142,502	142,502
Buildings	-	-	320,633	320,633
Leasehold improvements	-	39,436	676,049	715,485
Equipment	5,962,860	160,970	9,227,382	15,351,212
Accumulated depreciation	(4,312,668)	(173,019)	(7,176,764)	(11,662,451)
<b>Total assets</b>	<u>14,639,768</u>	<u>472,327</u>	<u>8,580,879</u>	<u>23,692,974</u>
<b>LIABILITIES</b>				
Accounts payable	73,297	-	1,543,784	1,617,081
Accrued liabilities	574,631	-	-	574,631
Due to primary government	1,225,569	-	-	1,225,569
Due to other governments	357,081	-	-	357,081
Deposits	92,643	-	-	92,643
Non-current liabilities:				
Due within one year:				
Compensated absences payable	365,951	-	-	365,951
Due in more than one year:				
Compensated absences payable	1,113,073	-	-	1,113,073
Net OPEB obligation	156,776	-	-	156,776
<b>Total liabilities</b>	<u>3,959,021</u>	<u>-</u>	<u>1,543,784</u>	<u>5,502,805</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	1,650,192	27,387	3,189,802	4,867,381
Restricted:				
Public record modernization	10,300,404	-	-	10,300,404
Unrestricted (deficit)	(1,269,849)	444,940	3,847,293	3,022,384
<b>Total net assets</b>	<u>\$ 10,680,747</u>	<u>\$ 472,327</u>	<u>\$ 7,037,095</u>	<u>\$ 18,190,169</u>

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