

COUNTY OF VOLUSIA, FLORIDA
Internal Service Funds
Combining Statement of Net Assets
September 30, 2009

	<u>Computer Replacement</u>	<u>Vehicle Maintenance</u>	<u>Insurance</u>
ASSETS			
Current assets:			
Equity in pooled cash and investments	\$ 2,928,957	\$ 2,700,575	\$ 23,190,512
Receivables:			
Accounts - net	-	-	630,372
Due from other funds	-	-	116,858
Due from other governments	-	37,613	315
Inventories	-	342,455	-
Prepaid expenses	-	-	14,852
Total current assets	<u>2,928,957</u>	<u>3,080,643</u>	<u>23,952,909</u>
Noncurrent assets:			
Capital assets:			
Buildings	-	1,915,516	-
Improvements other than buildings	-	458,733	-
Equipment	2,662,510	17,516,698	153,229
Construction in progress	-	7,045	-
Less accumulated depreciation	<u>(1,145,063)</u>	<u>(10,648,800)</u>	<u>(114,652)</u>
Total capital assets (net of accumulated depreciation)	<u>1,517,447</u>	<u>9,249,192</u>	<u>38,577</u>
Total noncurrent assets	<u>1,517,447</u>	<u>9,249,192</u>	<u>38,577</u>
Total assets	<u>4,446,404</u>	<u>12,329,835</u>	<u>23,991,486</u>
LIABILITIES			
Current liabilities:			
Accounts payable	211,333	416,832	8,848
Compensated absences payable	-	142,794	34,179
Estimated claims payable	-	-	2,244,079
Total current liabilities	<u>211,333</u>	<u>559,626</u>	<u>2,287,106</u>
Noncurrent liabilities:			
Compensated absences payable	-	382,569	91,570
Estimated claims payable	-	-	7,989,438
Pollution remediation payable	-	184,056	-
Net OPEB obligation	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>566,625</u>	<u>8,081,008</u>
Total liabilities	<u>211,333</u>	<u>1,126,251</u>	<u>10,368,114</u>
NET ASSETS			
Invested in capital assets	1,517,447	9,249,192	38,577
Unrestricted	2,717,624	1,954,392	13,584,795
Total net assets	<u>\$ 4,235,071</u>	<u>\$ 11,203,584</u>	<u>\$ 13,623,372</u>

Employee Group Insurance	Total
\$ 28,999,140	\$ 57,819,184
-	630,372
-	116,858
-	37,928
-	342,455
-	14,852
<u>28,999,140</u>	<u>58,961,649</u>
-	1,915,516
-	458,733
-	20,332,437
-	7,045
-	(11,908,515)
<u>-</u>	<u>10,805,216</u>
<u>-</u>	<u>10,805,216</u>
<u>28,999,140</u>	<u>69,766,865</u>
7,765	644,778
3,243	180,216
<u>2,979,000</u>	<u>5,223,079</u>
<u>2,990,008</u>	<u>6,048,073</u>
8,689	482,828
-	7,989,438
-	184,056
<u>6,882,414</u>	<u>6,882,414</u>
<u>6,891,103</u>	<u>15,538,736</u>
<u>9,881,111</u>	<u>21,586,809</u>
-	10,805,216
<u>19,118,029</u>	<u>37,374,840</u>
<u>\$ 19,118,029</u>	<u>\$ 48,180,056</u>