

**COUNTY OF VOLUSIA, FLORIDA**  
**Statement of Net Assets**  
**Component Units**  
**September 30, 2010**

	<b>Clerk of the Circuit Court</b>	<b>Volusia County Law Library</b>	<b>Emergency Medical Foundation, Inc.</b>	<b>Total</b>
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 12,002,080	\$ 456,507	\$ 2,576,306	\$ 15,034,893
Receivables:				
Accounts - net	3,335	-	919,712	923,047
Employee	-	-	93,336	93,336
Due from primary government	4,641	-	361,371	366,012
Due from other governments	150,546	-	-	150,546
Inventories	-	-	413,764	413,764
Prepaid items/expenses	364,592	-	516,376	880,968
Deposits	-	-	392	392
Land	-	-	142,502	142,502
Buildings	-	-	320,633	320,633
Leasehold improvements	-	39,436	830,978	870,414
Equipment	6,184,206	163,230	9,470,150	15,817,586
Accumulated depreciation	(4,702,489)	(175,102)	(7,096,713)	(11,974,304)
<b>Total assets</b>	<b>14,006,911</b>	<b>484,071</b>	<b>8,548,807</b>	<b>23,039,789</b>
<b>LIABILITIES</b>				
Accounts and contracts payable	109,775	-	1,633,937	1,743,712
Accrued liabilities	586,937	-	-	586,937
Due to primary government	924,304	-	7,603	931,907
Due to other governments	372,565	-	-	372,565
Deposits	569,464	-	-	569,464
Non-current liabilities:				
Due within one year:				
Compensated absences payable	380,749	-	-	380,749
Due in more than one year:				
Compensated absences payable	997,127	-	-	997,127
Net OPEB obligation	243,109	-	-	243,109
<b>Total liabilities</b>	<b>4,184,030</b>	<b>-</b>	<b>1,641,540</b>	<b>5,825,570</b>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	1,481,717	27,564	3,667,550	5,176,831
Restricted:				
Public record modernization	9,581,400	-	-	9,581,400
Unrestricted (deficit)	(1,240,236)	456,507	3,239,717	2,455,988
<b>Total net assets</b>	<b>\$ 9,822,881</b>	<b>\$ 484,071</b>	<b>\$ 6,907,267</b>	<b>\$ 17,214,219</b>

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