

**COUNTY OF VOLUSIA, FLORIDA**  
**Internal Service Funds**  
**Combining Statement of Net Assets**  
**September 30, 2010**

	<u>Computer Replacement</u>	<u>Vehicle Maintenance</u>	<u>Insurance</u>
<b>ASSETS</b>			
Current assets:			
Equity in pooled cash and investments	\$ 3,039,579	\$ 3,754,663	\$ 24,053,693
Receivables:			
Accounts - net	-	-	911,288
Due from other funds	-	-	23,079
Due from component units	-	7,603	-
Due from other governments	-	41,386	-
Inventories	-	407,007	-
Prepaid expenses	-	-	53,897
<b>Total current assets</b>	<u>3,039,579</u>	<u>4,210,659</u>	<u>25,041,957</u>
Noncurrent assets:			
Capital assets:			
Buildings	-	1,915,516	-
Improvements other than buildings	-	458,733	-
Equipment	2,769,807	18,277,208	118,161
Intangibles	-	-	372,798
Less accumulated depreciation	<u>(1,136,259)</u>	<u>(11,427,724)</u>	<u>(89,522)</u>
<b>Total capital assets (net of accumulated depreciation)</b>	<u>1,633,548</u>	<u>9,223,733</u>	<u>401,437</u>
<b>Total noncurrent assets</b>	<u>1,633,548</u>	<u>9,223,733</u>	<u>401,437</u>
<b>Total assets</b>	<u>4,673,127</u>	<u>13,434,392</u>	<u>25,443,394</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts and contracts payable	318,177	352,561	17,458
Due to other governments	-	-	22,711
Compensated absences payable	-	143,598	36,150
Estimated claims payable	-	-	2,084,462
<b>Total current liabilities</b>	<u>318,177</u>	<u>496,159</u>	<u>2,160,781</u>
Noncurrent liabilities:			
Compensated absences payable	-	386,870	97,393
Estimated claims payable	-	-	6,799,153
Net OPEB obligation	-	-	-
<b>Total noncurrent liabilities</b>	<u>-</u>	<u>386,870</u>	<u>6,896,546</u>
<b>Total liabilities</b>	<u>318,177</u>	<u>883,029</u>	<u>9,057,327</u>
<b>NET ASSETS</b>			
Invested in capital assets	1,633,548	9,223,733	401,437
Unrestricted	<u>2,721,402</u>	<u>3,327,630</u>	<u>15,984,630</u>
<b>Total net assets</b>	<u>\$ 4,354,950</u>	<u>\$ 12,551,363</u>	<u>\$ 16,386,067</u>

<b>Employee Group Insurance</b>	<b>Total</b>
\$ 31,078,950	\$ 61,926,885
-	911,288
-	23,079
-	7,603
-	41,386
-	407,007
-	53,897
<u>31,078,950</u>	<u>63,371,145</u>
-	1,915,516
-	458,733
-	21,165,176
-	372,798
-	(12,653,505)
<u>-</u>	<u>11,258,718</u>
<u>-</u>	<u>11,258,718</u>
<u>31,078,950</u>	<u>74,629,863</u>
10,415	698,611
-	22,711
3,733	183,481
<u>2,670,968</u>	<u>4,755,430</u>
<u>2,685,116</u>	<u>5,660,233</u>
10,056	494,319
-	6,799,153
<u>10,312,899</u>	<u>10,312,899</u>
<u>10,322,955</u>	<u>17,606,371</u>
<u>13,008,071</u>	<u>23,266,604</u>
-	11,258,718
<u>18,070,879</u>	<u>40,104,541</u>
<u>\$ 18,070,879</u>	<u>\$ 51,363,259</u>