INTERNAL SERVICE FUNDS

Internal Service Funds account for the financing of goods or services provided by one group or agency to other groups or agencies of the County, or to other governmental units, on a cost reimbursement basis.

Reproduction Services

The Reproduction Services Fund accounts for the fiscal activity related to printing activities of the County.

Vehicle Maintenance

The Vehicle Maintenance Fund accounts for the fiscal activity related to meeting the automotive and heavy equipment maintenance needs of the County.

Insurance

The Insurance Fund accounts for the fiscal activity related to the County's self-insurance and risk management programs.

Employee Group Insurance

The Employee Group Insurance Fund accounts for the fiscal activity related to group health and life insurance provided to all County employees.

COUNTY OF VOLUSIA, FLORIDA

COMBINING BALANCE SHEET

ALL INTERNAL SERVICE FUNDS

SEPTEMBER 30, 1998

		REPRODUCTION SERVICES	VEHICLE MAINTENANCE	INSURANCE	EMPLOYEE GROUP INSURANCE	TOTAL
ASSETS						
CURRENT ASSETS						
Equity in Pooled Cash and Investments Receivables:	\$	15,617	2,119,105	7,341,481	2,878,814	12,355,017
Accounts - Net		34	0	0	717	751
Due from Other Funds		0	0	101,886	0	101,886
Due from Other Governments		563	5,287	0	0	5,850
Inventories		0	148,287	0	0	148,287
Prepaid Expenses	_	0	0	11,275	0	11,275
TOTAL CURRENT ASSETS	_	16,214	2,272,679	7,454,642	2,879,531	12,623,066
FIXED ASSETS						
Buildings		0	1,915,236	0	0	1,915,236
Improvements Other than Buildings		0	458,733	0	0	458,733
Equipment		693,655	4,364,762	107,350	1,725	5,167,492
Less: Accumulated Depreciation		(400,988)	(2,315,421)	(58,204)	(581)	(2,775,194)
TOTAL NET FIXED ASSETS	_	292,667	4,423,310	49,146	1,144	4,766,267
OTHER ASSETS Advances to Other Funds		0_	0_	963,276	0	963,276
TOTAL ASSETS	\$	308,881	6,695,989	8,467,064	2,880,675	18,352,609

COUNTY OF VOLUSIA, FLORIDA COMBINING BALANCE SHEET ALL INTERNAL SERVICE FUNDS SEPTEMBER 30, 1998

	REPRODUCTION SERVICES	VEHICLE MAINTENANCE	INSURANCE	EMPLOYEE GROUP INSURANCE	TOTAL
LIABILITIES. EQUITY AND OTHER CREDITS					
CURRENT LIABILITIES (PAYABLE FROM CURRENT ASSETS)					
Accounts Payable	\$ 18,064	278,510	32,543	1,638	330,755
Due to Component Units	0	0	14	0	14
Due to Other Governments	166	0	18,198	0	18,364
Current Portion of Estimated Workers'					
Compensation Claims Payable	0	0	1,445,763	0	1,445,763
Current Portion of Estimated General					
Liability Claims Payable	0	0	1,407,344	0	1,407,344
Current Portion of Notes Payable	67,702	0	0	0	67,702
TOTAL CURRENT LIABILITIES					
(PAYABLE FROM CURRENT ASSETS)	85,932	278,510	2,903,862	1,638	3,269,942
OTHER LIABILITIES					
Estimated Workers' Compensation Claims Payable Less: Current Portion of Estimated	0	0	6,120,539	0	6,120,539
Workers' Compensation Claims Payable	0	0	(1,445,763)	0	(1,445,763)
Estimated General Liability Claims Payable	0	0	3,940,879	0	3,940,879
Less: Current Portion of Estimated					
Liability Claims Payable	0	0	(1,407,344)	0	(1,407,344)
Estimated Employee Group Insurance Claims Payable	0	0	0	1,537,195	1,537,195
Notes Payable	85,180	0	0	0	85,180
Less: Current Portion of Notes Payable	(67,702)	0	0	0	(67,702)
Compensated Absences Payable	14,536	183,631	77,914		276,389
TOTAL OTHER LIABILITIES	32,014	183,631	7,286,225	1,537,503	9,039,373
TOTAL LIABILITIES	117,946	462,141	10,190,087	1,539,141	12,309,315
FUND EQUITY					
Contributions	26,671	152,431	0	0	179,102
Retained Earnings: Unreserved (Deficit)	164,264	6,081,417	(1,723,023)	1,341,534	5,864,192
			<u>_</u>		
TOTAL FUND EQUITY	190,935	6,233,848	(1,723,023)	1,341,534	6,043,294
TOTAL LIABILITIES AND FUND EQUITY	\$ 308,881	6,695,989	8,467,064	2,880,675	18,352,609

COUNTY OF VOLUSIA, FLORIDA

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

ALL INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 1998

DEPENTICULIEVENUES S 978,231 7,275,400 4,913,781 7,629,51 21,075,83 TUTAL OFFRATING REVENUES 983,508 7,644,741 4,913,769 7,629,712 2,11,532 TUTAL OFFRATING REVENUES 983,508 7,644,741 4,913,769 7,629,712 2,11,532 DEFENTION REVENUES 983,508 7,644,741 4,913,769 7,629,712 2,11,532 DEFENTION REVENUES 983,508 7,644,711 4,913,761 4,90,775 2,402,83 2,493,431 Currented Services 77,656 100,288 960,222 779,206 1,447,623 Simple and Manetance 77,656 100,235 997,401 2,129,543 1,447,623 Orier Sorvices and Charges 11,139 2,265,413 2,107,513 2,129,244 0 2,943,43 Other Sorvices and Charges 0 0 5,022,40 0 2,943,43 Current and Sorvices 0,8,041 6,543 2,127,753 2,442,00 0 2,953,98 Operation and Charges 0 0			REPRODUCTION SERVICES	VEHICLE MAINTENANCE	INSURANCE	EMPLOYEE GROUP INSURANCE	TOTAL
Constrained S 978,281 7.575,40 4.913,781 7.622,551 12,007,033 TOTAL OPERATING REVENUES 983,568 7.614,741 4.931,369 7.629,712 2.179,303 OPERATING REVENUES 983,568 7.614,741 4.931,369 7.692,972 2.179,303 OPERATING LEVENUES 983,568 7.614,741 4.931,369 7.692,972 2.179,303 OPERATING LEVENUES 983,568 7.614,741 4.931,369 7.692,972 2.179,303 OPERATING LEVENUES 913,437 1.945,673 4.09,775 2.44,058 2.402,841 Contracted Services 7.73,86 10.8,303 5.05,571 2.342,80 0 3.916,633 OPERATING LEVENUES 11.333 2.56,677 2.342,80 0 3.916,633 OPERATING LEVENUES 0.61,401 943,52 997,400 1.139,938 2.277,513 OPERATING LEVENUES 0.61,403 943,52 997,400 1.39,938 2.277,513 OPERATING LEVENUES 995,743 6.740,640 7.854,952 7.899,095	ODED ATTRIC DEVENTIES						
Micelancous Revenes 5.227 99,301 17,588 161 82,271 TOTAL OPERATING REVENUES 985,508 7,614,741 4,901,309 7,659,712 21,179,300 OPERATING REVENUES 213,307 1,846,503 400,757 2,40,38 2,40,343 General Meridia 7,753 1,232,021 1,979,930 2,40,343 2,40,343 Reprise and Meridia 7,753 1,232,021 1,979,930 0 2,40,343 Reprise and Meridia 7,753 1,232,021 1,979,930 0 2,40,343 Operation 63,401 63,503 2,40,242 0 2,90,343 Operation 64,4003 9,4352 99,400 1,239,958 2,77,751 Operation 63,401 65,808 8,366 172 7,77,813 Operating Respines 0 0 5,009,400 2,81,839 2,424,400 5,939,400 2,224,334,400 OPERATING REVENUES 65,413 6,740,600 7,854,952 7,839,005 2,243,434,400 OPERATING REV		¢	079 291	7 575 440	4 012 781	7 620 551	21.007.053
DTAL OPERATING REVENUES 983.98 7.634.741 4.931.369 7.639.712 2.1793.30 OPERATING REVENUES 213.367 1.543.673 4.097.75 2.402.84 2.402.84 Deronal Barvices 77.666 106.288 909.775 2.402.84 2.402.84 Supplies and Materials 7.151 1.232.971 2.422 0 2.202.84 Supplies and Materials 7.151 1.232.971 2.422 0 2.202.84 Operation Mathematic 1.131 2.782.771 2.422 0 2.207.513 Operation Mathematic 1.131 2.782.771 3.242 0 2.207.513 Operation Mathematic 6.440.03 4.419.22 2.777.513 7.775.37 Operation Mathematic 0 0 0 5.85.671 11.178.611 TOTAL OPERATING EXPENSES 997.460 6.240.640 7.854.952 2.839.095 2.2343.840 OPERATING INCOME (LOSS) (15.235) 984.101 (2.925.533) (2.94.333) (2.254.100) Mathematic Expenses 0<		φ					
OPERATING EVENSES 213.367 1.845.673 4.09,775 2.4,028 2.492.84 Contract Services 77,865 106.282 506.522 759.266 1.149.762 Supplis and Materials 77,513 1.239.261 2.179 0 1.334.753 Reprist and Materials 77,513 1.239.261 2.179 0 2.904.623 Utilities 11.339 36.657 2.442 0 30.483 Other Services and Charges 0 0 0 50.904 51.817 During Expense 0 0 0 50.904 51.817 11.186.11 TOTAL OPERATING EXPENSES 98,743 6.240.640 7.854.952 7.859.095 2.3433.440 OPERATING EXPENSES 98,744 6.240.640 7.854.952 7.859.095 2.3433.440 OPERATING EXPENSES 98,744 6.240.640 7.854.952 7.859.095 2.3433.440 OPERATING EXPENSES 0 146.087 585.356 142.016 873.459 Immeres Expense 0 <					11,000		
Personal Services 213.367 14.45.673 400.775 54.028 2.292.813 Contracted Services 77,666 106.288 50.5622 779.206 1.14.49.763 Supples and Materiahs 77,513 1.292.961 2.1979 0 1.1347.753 Reprias and Materiahs 11.353 2.282.717 5.528 0 2.200.623 Unitisies 11.359 36.657 2.442 0 3.0458 Other Services and Charges 44.6003 94.152 997.400 1.239.958 2.277.513 Depreciation 63.891 63.588 8.366 1.72 707.867 Claim Expense 0 0 5.002.900 \$.815.571 1.171.861 OPERATING INCOME (LOSS) (15.235) 994.401 7.584.952 7.839.005 2.234.34.40 ONOPERATING INCOME (LOSS) (15.235) 994.401 7.053.56 1.42.016 87.459 Interest Revenues 0 0 0 0 0 1.239.923 Interest Revenues 0.36490	TOTAL OPERATING REVENUES		983,508	7,634,741	4,931,369	7,629,712	21,179,330
Contracted Services 77,686 106,288 506,522 799,266 1,449,762 Supples and Maintenance 113,324 2,782,771 55,528 0 2,201,623 Repair and Maintenance 113,324 2,782,771 55,528 0 2,501,633 Other Services and Charges 446,003 94,152 997,400 1,239,958 2,777,513 Depreciation 63,491 65,518 8,866 1,72 707,867 Chaine Expense 0 0 590,2940 5,815,671 11,718,611 TOTAL OPERATING INCOME (LOSS) (15,255) 894,101 (2,923,583) 209,383) (2,244,100) NONOPERATING INCOME (LOSS) (15,255) 894,101 (2,923,583) 209,383) (2,244,100) Nonoperating of Freed Assets (12,962) 0 0 0 (2,240,100) Nonoperating of Freed Assets (12,962) 0 0 (2,240,100) (2,240,100) (2,240,100) (2,240,100) (2,240,100) (2,240,100) (2,240,100) (2,240,100) (2,240,100) (2,	OPERATING EXPENSES						
Supples and Materials 77,513 1,239,261 21,979 0 0 1,33,43 Replits and Materials 113,391 2,687 2,442 0 90,433 Unities 113,391 36,657 2,442 0 90,433 Other Services and Charges 446,003 94,152 997,400 1,239,958 2,777,513 Deprociation 63,491 655,838 8,566 172 707,867 Claims Expense 0 0 5,902,940 5,815,671 11,718,611 TOTAL OPERATING EXPENSES 998,743 6,740,640 7,854,952 7,339,095 23,433,400 OPERATING EXPENSES (15,255) 894,101 (2,292,533) (209,383) (2,254,100) NONDERENTING EXPENSES 0 146,087 585,356 142,016 873,459 Interest Revenues 0 146,087 585,356 142,016 873,459 Interest Revenues 0 146,087 585,356 142,016 873,459 Interest Revenues 548 15	Personal Services		213,367	1,845,673	409,775	24,028	2,492,843
Reprins and Maintenance 11.334 2.782.771 5.52.8 0 2.901.63 Utities 11.399 36.657 2.442 0 55.458 Other Services and Charges 44.6003 94.152 997.400 1.239.958 2.777.517 Depreciation 63.491 653.583 8.866 172 707.867 Claims Expense 0 0 5.902.940 5.815.671 11.7118.611 TOTAL OPERATING ENCOME (LOSS) (15.235) 894.101 (2.923.83) (209.383) (2.244.00) NOMPERATING ENCOME (LOSS) (15.235) 894.101 (2.923.883) (209.383) (2.241.00) Nonoperating Encome 0 146.087 585.356 142.016 873.459 Interest Expense 0.90 0 0 (2.200) 0.90 (2.200) Miscellaneous Revenues 548 15.003 0 0 (2.200) TOTAL NONOPERATING ENVENNES (45.910) 173.086 585.356 142.016 884.548 NET INCOME (LOSS) (61,14	Contracted Services		77,686	106,288	506,522	759,266	1,449,762
Unitians 11,39 36,657 2,442 0 50,00 Other Services and Charges 446,003 94,152 997,400 1,29,958 2,277,513 Deprociation 63,491 655,538 8,366 172 707,367 Chains Expense 0 0 5.902,940 5,815,671 11,718,611 TOTAL OPERATING EXPENSES 998,743 6,740,640 7,285,952 7,839,095 22,433,430 OPERATING EXPENSES 15,235 994,101 (2,923,533) (209,383) (2,254,100) NUMOPERATING EXPENSES 0 146,087 585,356 142,016 873,459 Interest Expense 0 146,087 585,356 142,016 873,459 Interest Expense 0 11,096 0 0 0 (12,940) Miscellaneous Revenues 548 15,903 0 0 0 (12,940) Miscellaneous Revenues 548 15,903 0 0 0 (12,940) Miscellaneous Revenues 545,810	Supplies and Materials		73,513	1,239,261	21,979	0	1,334,753
Other Services and Charges 446,003 94,152 997,000 1.239,958 2.777,513 Deprociation 63,491 655,833 83,665 172 707,851 Claims Expense 0 0 5.902,940 5.815,671 111,718,611 TOTAL OPERATING EXPENSES 998,743 6.740,640 7.854,952 7.839,095 22,433,430 OPERATING INCOME (LOSS) (15,235) 894,101 (2,923,583) (209,383) (2,254,100) NONOPERATING EXPENSES 0 146,087 585,356 142,016 8873,459 Interest Expense 0 0 0 0 (12,962) Net Clain (Loss) on Expenses 0.3496 11,096 0 0 (2,240) Miscellancous Revenues 0.4548 15,003 0 0 (2,240) Net Using OR FREVENUES (EXPENSES) (6,145) 1,067,187 (2,338,227) (67,367) (1,39,552) ADP: DEPRECIATION ON FIXED ASSETS ACQUIRED FREVENUES (EXPENSES) (60,954) 1,103,296 (2,38,227) (67,367) (1,363,252)	Repairs and Maintenance		113,324	2,782,771	5,528	0	2,901,623
Depociation 63,491 635,838 8,366 172 707,867 Claims Expense 0 0 0 5,902,940 5,815,671 11,718,611 TOTAL OPERATING EXPENSES 998,743 6,740,640 7,854,952 7,839,095 22,433,430 OPERATING INCOME (LOSS) (15,235) 894,101 (2,923,583) (209,383) (2,254,100) NONOPERATING REVENUES (EXPENSES) 0 146,087 5,85,556 142,016 873,459 Interest Expense 0 0 0 0 (2,296,0) Net Gian (Loss) on Exposit of Fixed Assets 0 11,056 0 0 (2,238,227) (67,367) (1,399,552) ADD DEFRECIATION ON FIXED ASSETS ACOLINED 191 36,109 0 0 36,300 <td>Utilities</td> <td></td> <td>11,359</td> <td>36,657</td> <td>2,442</td> <td>0</td> <td>50,458</td>	Utilities		11,359	36,657	2,442	0	50,458
Depreciation 63,491 655338 8,366 172 707,867 Claim Expense 0 0 5,902,940 5,815,671 11,718,611 TOTAL OPERATING EXPENSES 998,743 6,740,640 7,854,952 7,839,095 23,433,430 OPERATING INCOME (LOSS) (15,235) 894,101 (2,923,583) (2,09,383) (2,254,100) NONOPERATING REVENUES (EXPENSES) 0 146,087 5,85,356 142,016 873,459 Interest Expense 0 0 0 0 (2,262) Net Gin (Losion Dispondel Fixed Assets 15,903 0 0 0 (2,262) TOTAL NONOPERATING REVENUES (EXPENSES) (61,145) 1,067,187 (2,338,227) (67,367) (1,399,552) ADD DEFRECIATION ON INX	Other Services and Charges		446,003	94,152	997,400	1,239,958	2,777,513
Claims Expense 0 0 5902940 5815671 11.718.611 TOTAL OPERATING EXPENSES 998,743 6.740,640 7.854,952 7.839,095 23,433,430 OPERATING EXPENSES (15,235) 894,101 (2.923,583) (209,383) (2.254,100) NONOPERATING EXPENSES 0 146,087 585,356 142,016 873,459 Interest Repense 0 146,087 585,356 142,016 (2.264,100) Nicclain (Loss) on Expense (12,962) 0 0 0 (12,962) Nicclain (Loss) on Expense (12,962) 0 0 0 (12,962) Nicclain (Loss) on Expense (13,969) 11,096 0 0 (12,962) Nicclain (Loss) on Expense (45,910) 173,086 585,356 142,016 884,548 NET INCOME (LOSS) (61,145) 1,067,187 (2,38,227) (67,367) (1,39,552) ADD: DEFERCIATION ON FIXED ASSETS ACCULRED REVENTING AND DEFER CENTIN THAT 191 36,109 0 0 36,300			63,491	635,838	8,366	172	707,867
OPERATING INCOME (LOSS) (15,235) 894,101 (2,923,583) (209,383) (2,254,100) NONOPERATING REVENUES (EXPENSES) 0 146,087 585,356 142,016 873,459 Interest Revenues 0 146,087 585,356 142,016 873,459 Interest Expense (12,962) 0 0 0 (12,962) Net Gain (Loss) on Dispoal of Fixed Assets (13,496) 11,096 0 0 (12,962) Net Gain (Loss) on Dispoal of Fixed Assets (13,496) 11,096 0 0 (12,962) Net Gain (Loss) on Dispoal of Fixed Assets (45,910) 173,086 585,356 142,016 854,548 NET INCOME (LOSS) (61,145) 1,067,187 (2,338,227) (67,367) (1,399,552) ADD: DEPRECIATION ON HIRE CREDITS THAT 191 36,109 0 0 36,300 INCREASE (DECREASE) IN RETAINED EARNINGS (60,954) 1,103,296 (2,38,227) (67,367) (1,363,252) RETAINED EARNING OF YEAR 225,218 4,978,121 615,204 1,408,90	*		0			5,815,671	11,718,611
OPERATING INCOME (LOSS) (15,235) 894,101 (2,923,583) (209,383) (2,254,100) NONOPERATING REVENUES (EXPENSES) 0 146,087 585,356 142,016 873,459 Interest Revenues 0 146,087 585,356 142,016 873,459 Interest Expense (12,962) 0 0 0 (12,962) Net Gain (Loss) on Dispoal of Fixed Assets (13,496) 11,096 0 0 (12,962) Net Gain (Loss) on Dispoal of Fixed Assets (13,496) 11,096 0 0 (12,962) Net Gain (Loss) on Dispoal of Fixed Assets (45,910) 173,086 585,356 142,016 854,548 NET INCOME (LOSS) (61,145) 1,067,187 (2,338,227) (67,367) (1,399,552) ADD: DEPRECIATION ON HIRE CREDITS THAT 191 36,109 0 0 36,300 INCREASE (DECREASE) IN RETAINED EARNINGS (60,954) 1,103,296 (2,38,227) (67,367) (1,363,252) RETAINED EARNING OF YEAR 225,218 4,978,121 615,204 1,408,90							
NONOPERATING REVENUES (EXPENSES) 0 146,087 585,356 142,016 873,459 Interest Expense 0 146,087 585,356 142,016 873,459 Interest Expense 0 16,451 TOTAL NONOPERATING REVENUES (EXPENSES) (61,145) 1,067,187 (2,338,227) (67,367) (1,399,552) 0 0 0 0 36,300 0	TOTAL OPERATING EXPENSES		998,743	6,740,640	7,854,952	7,839,095	23,433,430
Interest Revenues 0 146,087 585,356 142,016 873,459 Interest Expense (12,962) 0 0 0 0 (12,962) Net Gain (Loss) on Disposal of Fixed Assets (13,496) 11,096 0 0 (12,962) Miscellaneous Revenues 548 15,903 0 0 (12,402) TOTAL NONOPERATING REVENUES (EXPENSES) (45,910) 173,086 585,356 142,016 854,548 NET INCOME (LOSS) (61,145) 1.067,187 (2,338,227) (67,367) (1,399,552) ADD: DEPRECIATION ON FIXED ASSETS ACQUIRED EY GRANTS, ENTITLEMENTS AND SHARED 854,548 11,000 10 36,000 36,300 REVENUES (SCONTRIBUTED CAPITAL 191 36,109 0 0 36,300 INCREASE (DECREASE) IN RETAINED EARNINGS (60,954) 1,103,296 (2,338,227) (67,367) (1,363,252) RETAINED EARNINGS AT EGINNING OF YEAR 225,218 4,978,121 615,204 1,408,901 7,227,444	OPERATING INCOME (LOSS)		(15,235)	894,101	(2,923,583)	(209,383)	(2,254,100)
Interest Expense (12,962) 0 0 0 (12,962) Net Gain (Loss) on Disposal of Fixed Assets (33,496) 11,096 0 0 (22,400) Miscellaneous Revenues 548 15,903 0 0 16,451 TOTAL NONOPERATING REVENUES (EXPENSES) (45,910) 173,086 585,356 142,016 854,548 NET INCOME (LOSS) (61,145) 1,067,187 (2,338,227) (67,367) (1,399,552) ADD: DEPRECIATION ON FIXED ASSETS ACQUIRED EVENUES (EXPENSES) 191 36,109 0 0 36,300 INCREASE (DECREASE) IN RETAINED EARNINGS (60,954) 1,103,296 (2,338,227) (67,367) (1,363,252) RETAINED CARTING AT 191 36,109 0 0 36,300 INCREASE (DECREASE) IN RETAINED EARNINGS (60,954) 1,103,296 (2,338,227) (67,367) (1,363,252) RETAINED EARNINGS AT EGINNING OF YEAR 225,218 4,978,121 615,204 1,408,901 7,227,444	NONOPERATING REVENUES (EXPENSES)						
Net Gain (Loss) on Disposal of Fixed Assets (33,496) 11,096 0 0 (22,400) Miscellaneous Revenues 548 15,903 0 0 16,451 TOTAL NONOPERATING REVENUES (EXPENSES) (45,910) 173,086 585,356 142,016 854,548 NET INCOME (LOSS) (61,145) 1,067,187 (2,338,227) (67,367) (1,399,552) ADD: DEPRECIATION ON FIXED ASSETS ACQUIRED BY GRAINTS. ENTITIEMENTS AND SHARED 8 8 8 8 NCREASE (DECREASE) IN RETAINED EARNINGS 191 36,109 0 0 36,300 INCREASE (DECREASE) IN RETAINED EARNINGS (60,954) 1,103,296 (2,338,227) (67,367) (1,363,252) RETAINED EARNINGS AT 60,954) 1,103,296 (2,338,227) (67,367) (1,363,252) RETAINED EARNINGS AT 25,218 4,978,121 615,204 1,408,901 7,227,444	Interest Revenues		0	146,087	585,356	142,016	873,459
Miscellaneous Revenues54815,9030016,451TOTAL NONOPERATING REVENUES (EXPENSES)(45,910)173,086585,356142,016854,548NET INCOME (LOSS)(61,145)1,067,187(2,338,227)(67,367)(1,399,552)ADD: DEPRECIATION ON FIXED ASSETS ACQUIRED BY GRANTS. ENTITLEMENTS AND SHARED REVENUES AND OTHER CREDITS THAT REDUCES CONTRIBUTED CAPITAL19136,10900INCREASE (DECREASE) IN RETAINED EARNINGS DURING THE YEAR(60,954)1,103,296(2,338,227)(67,367)(1,363,252)RETAINED EARNINGS AT BEGINNING OF YEAR225,2184,978,121615,2041,408,9017,227,444	Interest Expense		(12,962)	0	0	0	(12,962)
TOTAL NONOPERATING REVENUES (EXPENSES)(45,910)173,086585,356142,016854,548NET INCOME (LOSS)(61,145)1.067,187(2,338,227)(67,367)(1,399,552)ADD: DEPRECIATION ON FIXED ASSETS ACQUIRED BY GRANTS, ENTITI EMENTS AND SHARED REVENUES AND OTHER CREDITS THAT REDUCES CONTRIBUTED CAPITAL19136,1090036,300INCREASE (DECREASE) IN RETAINED EARNINGS DURING THE YEAR(60,954)1,103,296(2,338,227)(67,367)(1,363,252)RETAINED EARNINGS AT BEGINNING OF YEAR225,2184,978,121615,2041,408,9017,227,444	Net Gain (Loss) on Disposal of Fixed Assets		(33,496)	11,096	0	0	(22,400)
NET INCOME (LOSS)(61,145)1,067,187(2,338,27)(67,367)(1,399,552)ADD: DEPRECIATION ON FIXED ASSETS ACOURRED BY GRANTS, ENTITIL EMENTS AND SHARED REDUCIES CONTRIBUTED CAPITAL19136,1090036,300INCREASE (DECREASE) IN RETAINED EARNINGS DURING THE YEAR19136,1090036,300RETAINED EARNINGS AT BEGINNING OF YEAR225,2184,978,121615,2041,408,9017,227,444	Miscellaneous Revenues		548	15,903	0_	0	16,451
NET INCOME (LOSS)(61,145)1,067,187(2,338,27)(67,367)(1,399,552)ADD: DEPRECIATION ON FIXED ASSETS ACOURRED BY GRANTS, ENTITIL EMENTS AND SHARED REDUCIES CONTRIBUTED CAPITAL19136,1090036,300INCREASE (DECREASE) IN RETAINED EARNINGS DURING THE YEAR19136,1090036,300RETAINED EARNINGS AT BEGINNING OF YEAR225,2184,978,121615,2041,408,9017,227,444	TOTAL NONOPERATING REVENUES (EXPENSES)		(45.910)	173.086	585,356	142.016	854,548
ADD: DEPRECIATION ON FIXED ASSETS ACQUIRED BY GRANTS. ENTITLEMENTS AND SHARED REVENUES AND OTHER CREDITS THAT REDUCES CONTRIBUTED CAPITAL19136,109036,300INCREASE (DECREASE) IN RETAINED EARNINGS DURING THE YEAR(60,954)1,103,296(2,338,227)(67,367)(1,363,252)RETAINED EARNINGS AT BEGINNING OF YEAR225,2184,978,121615,2041,408,9017,227,444							
BY GRANTS. ENTITLEMENTS AND SHARED REVENUES AND OTHER CREDITS THAT REDUCES CONTRIBUTED CAPITAL19136,1090036,300INCREASE (DECREASE) IN RETAINED EARNINGS DURING THE YEAR(60,954)1,103,296(2,338,227)(67,367)(1,363,252)RETAINED EARNINGS AT BEGINNING OF YEAR225,2184,978,121615,2041,408,9017,227,444	NET INCOME (LOSS)		(61,145)	1,067,187	(2,338,227)	(67,367)	(1,399,552)
REVENUES AND OTHER CREDITS THAT REDUCES CONTRIBUTED CAPITAL19136,1090036,300INCREASE (DECREASE) IN RETAINED EARNINGS DURING THE YEAR(60,954)1,103,296(2,338,227)(67,367)(1,363,252)RETAINED EARNINGS AT BEGINNING OF YEAR225,2184,978,121615,2041,408,9017,227,444							
REDUCES CONTRIBUTED CAPITAL19136,090036,300INCREASE (DECREASE) IN RETAINED EARNINGS DURING THE YEAR(60,954)1,103,296(2,338,227)(67,367)(1,363,252)RETAINED EARNINGS AT BEGINNING OF YEAR225,2184,978,121615,2041,408,9017,227,444							
INCREASE (DECREASE) IN RETAINED EARNINGS DURING THE YEAR (60,954) 1,103,296 (2,338,227) (67,367) (1,363,252) RETAINED EARNINGS AT BEGINNING OF YEAR 225,218 4,978,121 615,204 1,408,901 7,227,444							
DURING THE YEAR (60,954) 1,103,296 (2,338,227) (67,367) (1,363,252) RETAINED EARNINGS AT BEGINNING OF YEAR 225,218 4,978,121 615,204 1,408,901 7,227,444	REDUCES CONTRIBUTED CAPITAL		191	36,109	0_	0	36,300
DURING THE YEAR (60,954) 1,103,296 (2,338,227) (67,367) (1,363,252) RETAINED EARNINGS AT BEGINNING OF YEAR 225,218 4,978,121 615,204 1,408,901 7,227,444	INCREASE (DECREASE) IN RETAINED EARNINGS						
RETAINED EARNINGS AT BEGINNING OF YEAR 225,218 4,978,121 615,204 1,408,901 7,227,444			(60,954)	1.103.296	(2.338.227)	(67,367)	(1.363.252)
BEGINNING OF YEAR 225,218 4,978,121 615,204 1,408,901 7,227,444			× /	,,		×	())))))
	RETAINED EARNINGS AT						
	BEGINNING OF YEAR		225,218	4,978,121	615,204	1,408,901	7,227,444
RETAINED EARNINGS AT END OF YEAR (DEFICIT) \$ 164,264 6,081,417 (1,723,023) 1,341,534 5,864,192			· · · ·	<u></u>	<u>.</u>	<u></u>	
	RETAINED EARNINGS AT END OF YEAR (DEFICIT)	\$	164,264	6,081,417	(1,723,023)	1,341,534	5,864,192

COUNTY OF VOLUSIA, FLORIDA

COMBINING STATEMENT OF CASH FLOWS

ALL INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 1998

	REPRODUCTIO SERVICES	N VEHICLE MAINTENANCE	INSURANCE	EMPLOYEE GROUP INSURANCE	TOTAL
	SLRTTCLS		n bon n ce	n to on in to b	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash Received from Customers	\$ 979,		4,913,781	7,629,762	21,153,370
Cash Payments to Suppliers for Goods and Services	(809,		(4,348,056)	(6,823,572)	(16,204,754)
Cash Payments to Employees for Services	(241,		(401,693)	(24,766)	(2,488,100)
Other Operating Revenues	5,	2270	17,588	161	22,976
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(66,	566) 1,586,853	181,620	781,585	2,483,492
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Principal Payment Received on Interfund Loans		0 0	95,726	0	95,726
Interest Payment Received on Interfund Loans		0 0	111,801	0	111,801
			<u></u>		<u></u> _
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES		0 0	207,527	0	207,527
CASH FLOWS FROM CAPITAL AND					
RELATED FINANCING ACTIVITIES					
Acquisition and Construction of Capital Assets		0 (1,197,147)	(9,970)	0	(1,207,117)
Proceeds from Disposal of Fixed Assets	28,	000 26,999	0	0	54,999
Repayments or Refunding of Amounts Specifically					
Borrowed to Acquire Capital Assets	(64,	299) 0	0	0	(64,299)
Interest Paid on Other Loans		217) 0	0	0	(6,217)
Proceeds from Insurance		5480	0	0	548
NET CASH (USED) BY CAPITAL AND					
RELATED FINANCING ACTIVITIES	(41,	968) (1,170,148)	(9,970)	0_	(1,222,086)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest Revenues (Expenses)	(6,	745) 146,087	473,555	142,016	754,913
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(6,	745) 146,087	473,555	142,016	754,913
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(115,	279) 562,792	852,732	923,601	2,223,846
CASH AND CASH EOUIVALENTS AT BEGINNING OF YEAR	130,	896 1,556,313	6,488,749	1,955,213	10,131,171
			i		
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$15.	617 2,119,105	7,341,481	2,878,814	12,355,017

COUNTY OF VOLUSIA, FLORIDA COMBINING STATEMENT OF CASH FLOWS ALL INTERNAL SERVICE FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 1998

	REPRODUCTION SERVICES	VEHICLE MAINTENANCE	INSURANCE	EMPLOYEE GROUP INSURANCE	TOTAL	
RECONCILIATION OF NET OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES						
OPERATING INCOME (LOSS)	\$(15,235)	894,101	(2,923,583)	(209,383)	(2,254,100)	
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET						
CASH PROVIDED (USED) BY OPERATING ACTIVITIES:						
Depreciation	63,491	635,838	8,366	172	707,867	
Changes in Assets and Liabilities:						
Decrease in Accounts Receivable	1,511	1,144	0	211	2,866	
(Increase) in Due from Other Governments	(563)	(5,287)	0	0	(5,850)	
Decrease in Inventories	0	32,149	0	0	32,149	
Decrease in Prepaid Expenses	0	0	292	0	292	
Increase (Decrease) in Accounts Payable	(88,005)	2,958	22,036	995	(62,016)	
(Decrease) in Due to Component Units	0	0	(284)	0	(284)	
Increase (Decrease) in Due to Other Governments	166	0	(27,428)	0	(27,262)	
Increase in Workers' Compensation Claims	0	0	3,134,495	0	3,134,495	
(Decrease) in Liability Claims	0	0	(40,356)	0	(40,356)	
Increase in Group Insurance Claims	0	0	0	990,328	990,328	
Increase (Decrease) in Compensated Absences	(27,931)	25,950	8,082	(738)	5,363	
TOTAL ADJUSTMENTS	(51,331)	692,752	3,105,203	990,968	4,737,592	
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$(66,566)	1,586,853	181,620	781,585	2,483,492	

NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

During the fiscal year ended September 30, 1998, the net effect of the acquisition and disposition of fixed assets through contributions to and from other funds of the County was as follows:

\$22,616

Vehicle Maintenance