# **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, 2000

	REPRODUCTION SERVICES	VEHICLE MAINTENANCE	INSURANCE	EMPLOYEE GROUP INSURANCE	TOTAL
ASSETS					
CURRENT ASSETS					
Equity in Pooled Cash and Investments Receivables:	\$ 14,028	1,284,248	3,106,260	1,739,038	6,143,574
Accounts - Net	364	0	0	43	407
Due from Other Funds	0	0	515,033	0	515,033
Due from Other Governments	847	10,545	0	0	11,392
Inventories	0	179,165	0	0	179,165
Prepaid Expenses	0	0	6,754	0	6,754
TOTAL CURRENT ASSETS	15,239	1,473,958	3,628,047	1,739,081	6,856,325
FIXED ASSETS					
Buildings	0	1,915,236	0	0	1,915,236
Improvements Other than Buildings	0	458,733	0	0	458,733
Equipment	604,170	7,570,212	100,957	1,725	8,277,064
Less: Accumulated Depreciation	(425,282)	(3,736,750)	(51,633)	(927)	(4,214,592)
TOTAL NET FIXED ASSETS	178,888	6,207,431	49,324	798	6,436,441
OTHER ASSETS					
Advances to Other Funds	0	0	1,161,019	0	1,161,019
TOTAL ASSETS	\$ 194,127	7,681,389	4,838,390	1,739,879	14,453,785

COUNTY OF VOLUSIA, FLORIDA COMBINING BALANCE SHEET ALL INTERNAL SERVICE FUNDS SEPTEMBER 30, 2000

	REPRODUC SERVICI		VEHICLE MAINTENANCE	INSURANCE	EMPLOYEE GROUP INSURANCE	TOTAL	
LIABILITIES AND FUND EQUITY	_						
CURRENT LIABILITIES (PAYABLE FROM CURRENT ASSETS)							
Accounts Payable	\$	68,282	315,400	29,129	258	413,069	
Due to Other Governments		60	0	37	0	97	
Current Portion of Estimated Workers'							
Compensation Claims Payable		0	0	1,151,611	0	1,151,611	
Current Portion of Estimated General							
Liability Claims Payable		0	0	2,391,872	0	2,391,872	
Current Portion of Estimated Physical		0	0	225.007	0	22 4 0 0 7	
Damage Claims Payable	_	0	0	226,097	0	226,097	
TOTAL CURRENT LIABILITIES							
(PAYABLE FROM CURRENT ASSETS)		68,342	315,400	3,798,746	258	4,182,746	
(I A I ADDE I ROM CORRENT ASSETS)	_	00,342	313,400	3,796,740	236	4,102,740	
OTHER LIABILITIES							
Estimated Workers' Compensation Claims Payable		0	0	6,538,645	0	6,538,645	
Less: Current Portion of Estimated							
Workers' Compensation Claims Payable		0	0	(1,151,611)	0	(1,151,611)	
Estimated General Liability Claims Payable		0	0	7,166,741	0	7,166,741	
Less: Current Portion of Estimated General Liability Claims Payable		0	0	(2,391,872)	0	(2,391,872)	
Estimated Physical Damage Claims Payable		0	0	245,135	0	245,135	
Less: Current Portion of Estimated Physical Damage Claims Payable		0	0	(226,097)	0	(226,097)	
Estimated Employee Group Insurance Claims Payable		0	0	0	1,734,007	1,734,007	
Compensated Absences Payable	_	16,435	227,150	85,918	0	329,503	
TOTAL OTHER LIABILITIES	_	16,435	227,150	10,266,859	1,734,007	12,244,451	
TOTAL LIABILITIES		84,777	542,550	14,065,605	1,734,265	16,427,197	
	_	· · · · · ·	· · · · · · · · · · · · · · · · · · ·	<u> </u>	<del></del>	· · · · ·	
FUND EQUITY							
Contributions		25,997	116,513	0	0	142,510	
Retained Earnings:							
Unreserved (Deficit)	-	83,353	7,022,326	(9,227,215)	5,614	(2,115,922)	
TOTAL FUND EQUITY (DEFICIT)	_	109,350	7,138,839	(9,227,215)	5,614	(1,973,412)	
TOTAL LIABILITIES AND FUND EQUITY	\$	194,127	7,681,389	4,838,390	1,739,879	14,453,785	

# COUNTY OF VOLUSIA, FLORIDA COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS ALL INTERNAL SERVICE FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2000

Miscellaneous Revenues         6,203         31,142         10,405         0         47,750           TOTAL OPERATING REVENUES         863,870         8,361,270         4,504,982         13,064,138         26,794,260           OPERATING EXPENSES         83,870         8,361,270         4,504,982         13,064,138         26,783,782           Contraced Services         59,882         115,893         555,700         1,101,664         1,832,893           Supplies and Materials         100,230         2,005,989         13,300         704         2,212,814           Regains and Maintenance         108,691         2,730,440         11,437         0         2,895,696           Utilities         5,139         34,595         2,511         0         42,245           Other Services and Charges         30,824         71,456         1,154,474         1,36,214         2,952,066           Other Services and Charges         40,490         897,090         7,820         17,73         945,573           Claims Expense         0         0         6,099,020         11,100,779         17,199,799           TOTAL OPERATING EXPENSES         33,358         524,141         3,805,523         (505,643)         3,803,883           NOCOPERATING REVENUES		REPRODUCTION	VEHICLE		EMPLOYEE GROUP	
Charges for Services   \$ 87,667   8,330,128   4,494,577   13,064,138   26,744,510   4,0405   0 47,750   0 47		SERVICES	MAINTENANCE	INSURANCE	INSURANCE	TOTAL
Charges for Services   \$ 87,667   8,330,128   4,494,577   13,064,138   26,744,510   4,0405   0 47,750   0 47	OPERATING REVENUES					
Department   Properties   Pro	·	\$ 857,667	8,330,128	4,494,577	13,064,138	26,746,510
Personal Services	Miscellaneous Revenues	6,203	31,142	10,405	0	47,750
Personal Services   190.172   1.981.675   465,743   30.247   2.667,837   Contracted Services   59.582   115,893   555,700   1.101.664   1.832,893   Supplies and Materials   102.330   2.005,980   13,800   704   2.122,814   Repairs and Materials   102.330   2.005,980   13,800   704   2.122,814   Repairs and Materiance   108.691   2.770.440   11,477   0   2.805,086   10.000   1.00	TOTAL OPERATING REVENUES	863,870	8,361,270	4,504,982	13,064,138	26,794,260
Contracted Services   59,582   11,5893   555,700   1,101,664   1,832,239   1,101,064   1,832,239   1,101,064   1,101,065   1,101,064   1,101,064   1,101,064   1,101,065   1,101,064   1,101,065   1,101,065   1,101,065   1,101,065   1,101,065   1,101,065   1,101,065   1,101,065   1,101,065   1,101,065   1,101,065   1,101,065   1,101,065   1,101,065   1,101,065   1,101,075   1	OPERATING EXPENSES					
Supplex and Materials   102,330   2,005,980   13,800   704   2,122,814   14,875   16,805   2,730,440   11,437   10   2,280,586   14,800	Personal Services	190,172	1,981,675	465,743	30,247	2,667,837
Repairs and Maintenance   108,691   2,730,440   11,437   0   2,850,568   10   11,687   10   42,245   11,680   11,681   10   11,681   10   12,580,580   11,581   10   12,580,580   11,581   10   12,580,580   11,581   10   12,580,580   11,581   10   12,580,580   11,581   11,581,474   13,36,214   2,952,968   12,580,580   17,580   17,580,521   11,100,779   17,199,799   17,199,799   17,190,799   1						
Utilities         5,139         34,595         2,511         0         42,245           Other Services and Charges         390,824         71,456         1,154,474         1,336,214         2,952,968           Depreciation         40,490         897,090         7,820         173         345,573           Claims Expense         0         0         0         6,699,020         11,100,779         17,199,799           TOTAL OPERATING EXPENSES         897,228         7,837,129         8,310,505         13,569,781         30,614,643           OPERATING INCOME (LOSS)         (33,358)         524,141         (3,805,523)         (50,643)         (3,820,383           NOMOPERATING REVENUES (EXPENSES)         714         104,772         338,683         86,380         530,549           Interest Expense         (151)         0         0         0         0         (151           NET LOSS) on Disposal of Fixed Assets         (18,726)         (23,761)         (47,750)         0         0         (47,237           Miscellaneous Revenues         2,466         1018,66         0         0         0         0         104,232           TOTAL NONOPERATING REVENUES (EXPENSES)         (15,697)         182,874         333,933         86,38	**	,		,		
Other Services and Charges         390,824         71,456         1,154,474         1,336,214         2,952,968           Depreciation         40,490         897,090         7,820         173         945,573           Claims Expense         0         0         6,099,020         11,100,779         171,997,990           TOTAL OPERATING EXPENSES         897,228         7,837,129         8,310,505         13,569,781         30,614,643           OPERATING INCOME (LOSS)         (33,358)         524,141         (3,805,523)         (505,643)         (3,820,383)           NONOPERATING REVENUES (EXPENSES)         1         10,4772         338,683         86,380         530,549           Interest Expense         (151)         0         0         0         0         (151,151,150)           Net Closs) on Disposal of Fixed Assets         (18,726)         (23,761)         (4,750)         0         0         (47,233)           Miscellaneus Revenues         2,466         101,863         0         0         0         101,329           TOTAL NONOPERATING REVENUES (EXPENSES)         (15,697)         182,874         333,933         86,380         587,490           INCOME (LOSS)         0         (460,858)         0         0         0	•	,		,		
Depreciation		,	,	,	*	,
Claims Expense   0   0   0   6,099,020   11,100,779   17,199,799   TOTAL OPERATING EXPENSES   897,228   7,837,129   8,310,505   13,569,781   30,614,643     OPERATING INCOME (LOSS)   (33,358)   524,141   (3,805,523)   (505,643)   (3,820,383     NONOPERATING REVENUES (EXPENSES)   Therese Revenues   714   104,772   338,683   86,380   530,549     Interest Expense   (151)   0   0   0   0   0     Interest Expense   (151)   0   0   0   0     Interest Expense			· ·			
TOTAL OPERATING EXPENSES 897,228 7,837,129 8,310,505 13,569,781 30,614,643 OPERATING INCOME (LOSS) (33,358) 524,141 (3,805,523) (505,643) (3,820,383  **NONOPERATING REVENUES (EXPENSES)** Interest Revenues 714 104,772 338,683 86,380 530,549 Interest Expense (151) 0 0 0 0 0 (151) Net (Loss) on Disposal of Fixed Assets (18,726) (23,761) (4,750) 0 0 (47,237) Miscellaneous Revenues 2,466 101,863 0 0 0 104,329  **TOTAL NONOPERATING REVENUES (EXPENSES)** INCOME (LOSS) BEFORE OPERATING TRANSFERS (49,055) 707,015 (3,471,590) (419,263) (3,232,893)  **OPERATING TRANSFERS** Operating Transfers to Other Funds 0 (460,858) 0 0 0 (460,858) NET INCOME (LOSS) (49,055) 246,157 (3,471,590) (419,263) (3,693,751)  **ADD: DEPRECIATION ON FIXED ASSETS ACQUIRED BY GRAINS, ENTITLEMENTS, AND SHARED REVENUES AND OTHER CREDITS THAT REDUCES CONTRIBUTED CAPITAL 0 18,312 0 0 0 18,312  INCREASE (DECREASE) IN RETAINED EARNINGS DURING THE YEAR (49,055) 264,469 (3,471,590) (419,263) (3,675,439)  RETAINED EARNINGS AT BEGINNING OF YEAR (DEFICIT) 132,408 6,757,857 (5,755,625) 424,877 1,559,517	•	,	,	,		,
OPERATING INCOME (LOSS)	Claims Expense			0,099,020	11,100,779	17,199,799
NONOPERATING REVENUES (EXPENSES)   11	TOTAL OPERATING EXPENSES	897,228	7,837,129	8,310,505	13,569,781	30,614,643
Interest Revenues	OPERATING INCOME (LOSS)	(33,358)	524,141	(3,805,523)	(505,643)	(3,820,383)
Interest Expense   (151)   0   0   0   0   0   (151)     Net (Loss) on Disposal of Fixed Assets   (18,726)   (23,761)   (4,750)   0   (47,237)     Miscellaneous Revenues   2,466   101,863   0   0   0   104,329     TOTAL NONOPERATING REVENUES (EXPENSES)   (15,697)   182,874   333,933   86,380   587,490     INCOME (LOSS) BEFORE OPERATING TRANSFERS   (49,055)   707,015   (3,471,590)   (419,263)   (3,232,893)     OPERATING TRANSFERS   (49,055)   246,157   (3,471,590)   (419,263)   (3,693,751)     ADD: DEPRECIATION ON FIXED ASSETS ACQUIRED BY GRANTS, ENTITLEMENTS, AND SHARED REVENUES AND OTHER CREDITS THAT REDUCES CONTRIBUTED CAPITAL   0   18,312   0   0   18,312     INCREASE (DECREASE) IN RETAINED EARNINGS   DURING THE YEAR   (49,055)   264,469   (3,471,590)   (419,263)   (3,675,439)     RETAINED EARNINGS AT BEGINNING OF YEAR (DEFICIT)   132,408   6,757,857   (5,755,625)   424,877   1,559,517	NONOPERATING REVENUES (EXPENSES)					
Net (Loss) on Disposal of Fixed Assets         (18,726)         (23,761)         (4,750)         0         (47,237)           Miscellaneous Revenues         2,466         101,863         0         0         0         104,329           TOTAL NONOPERATING REVENUES (EXPENSES)         (15,697)         182,874         333,933         86,380         587,490           INCOME (LOSS) BEFORE OPERATING TRANSFERS         (49,055)         707,015         (3,471,590)         (419,263)         (3,232,893)           OPERATING TRANSFERS         0         (460,858)         0         0         0         (460,858)           OPERATING TRANSFERS         0         (460,858)         0         0         0         (460,858)           NET INCOME (LOSS)         (49,055)         246,157         (3,471,590)         (419,263)         (3,693,751)           ADD: DEPRECIATION ON FIXED ASSETS ACQUIRED BY GRANTS, ENTITLEMENTS, AND SHARED REVENUES AND OTHER CREDITS THAT REDUCES CONTRIBUTED CAPITAL         0         18,312         0         0         18,312           INCREASE (DECREASE) IN RETAINED EARNINGS         (49,055)         264,469         (3,471,590)         (419,263)         (3,675,439)           RETAINED EARNINGS AT BEGINNING OF YEAR (DEFICIT)         132,408         6,757,857         (5,755,625)         424,877         <	Interest Revenues	714	104,772	338,683	86,380	530,549
Miscellaneous Revenues         2,466         101,863         0         0         104,329           TOTAL NONOPERATING REVENUES (EXPENSES)         (15,697)         182,874         333,933         86,380         587,490           INCOME (LOSS) BEFORE OPERATING TRANSFERS         (49,055)         707,015         (3,471,590)         (419,263)         (3,232,893)           OPERATING TRANSFERS Operating Transfers to Other Funds         0         (460,858)         0         0         0         (460,858)           NET INCOME (LOSS)         (49,055)         246,157         (3,471,590)         (419,263)         (3,693,751)           ADD: DEPRECIATION ON FIXED ASSETS ACQUIRED BY GRANTS, ENTITLEMENTS, AND SHARED REVENUES AND OTHER CREDITS THAT REDUCES CONTRIBUTED CAPITAL         0         18,312         0         0         18,312           INCREASE (DECREASE) IN RETAINED EARNINGS DURING THE YEAR         (49,055)         264,469         (3,471,590)         (419,263)         (3,675,439)           RETAINED EARNINGS AT BEGINNING OF YEAR (DEFICIT)         132,408         6,757,857         (5,755,625)         424,877         1,559,517	•					(151)
TOTAL NONOPERATING REVENUES (EXPENSES) (15,697) 182,874 333,933 86,380 587,490 INCOME (LOSS) BEFORE OPERATING TRANSFERS (49,055) 707,015 (3,471,590) (419,263) (3,232,893) OPERATING TRANSFERS (49,055) 707,015 (3,471,590) (419,263) (3,232,893) OPERATING TRANSFERS (Departing Transfers to Other Funds (49,055) 246,157 (3,471,590) (419,263) (3,693,751) OPERATING TRANSFERS (49,055) 246,157 (3,471,590) (419,263) (3,693,751) OPERATING ON FIXED ASSETS ACQUIRED BY GRANTS, ENTITLEMENTS, AND SHARED REVENUES AND OTHER CREDITS THAT REDUCES CONTRIBUTED CAPITAL (49,055) (	•					(47,237)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	Miscellaneous Revenues	2,466	101,863	0	0	104,329
OPERATING TRANSFERS         O (460,858)         0         0         (460,858)           NET INCOME (LOSS)         (49,055)         246,157         (3,471,590)         (419,263)         (3,693,751)           ADD: DEPRECIATION ON FIXED ASSETS ACQUIRED BY GRANTS, ENTITLEMENTS, AND SHARED REVENUES AND OTHER CREDITS THAT REDUCES CONTRIBUTED CAPITAL         0         18,312         0         0         0         18,312           INCREASE (DECREASE) IN RETAINED EARNINGS DURING THE YEAR         (49,055)         264,469         (3,471,590)         (419,263)         (3,675,439)           RETAINED EARNINGS AT BEGINNING OF YEAR (DEFICIT)         132,408         6,757,857         (5,755,625)         424,877         1,559,517	TOTAL NONOPERATING REVENUES (EXPENSES)	(15,697)	182,874	333,933	86,380	587,490
Operating Transfers to Other Funds         0         (460,858)         0         0         (460,858)           NET INCOME (LOSS)         (49,055)         246,157         (3,471,590)         (419,263)         (3,693,751)           ADD: DEPRECIATION ON FIXED ASSETS ACQUIRED BY GRANTS, ENTITLEMENTS, AND SHARED REVENUES AND OTHER CREDITS THAT REDUCES CONTRIBUTED CAPITAL         0         18,312         0         0         0         18,312           INCREASE (DECREASE) IN RETAINED EARNINGS DURING THE YEAR         (49,055)         264,469         (3,471,590)         (419,263)         (3,675,439)           RETAINED EARNINGS AT BEGINNING OF YEAR (DEFICIT)         132,408         6,757,857         (5,755,625)         424,877         1,559,517	INCOME (LOSS) BEFORE OPERATING TRANSFERS	(49,055)	707,015	(3,471,590)	(419,263)	(3,232,893)
NET INCOME (LOSS)  (49,055)  246,157  (3,471,590)  (419,263)  (3,693,751)  ADD: DEPRECIATION ON FIXED ASSETS ACQUIRED BY GRANTS, ENTITLEMENTS, AND SHARED REVENUES AND OTHER CREDITS THAT REDUCES CONTRIBUTED CAPITAL  0 18,312  INCREASE (DECREASE) IN RETAINED EARNINGS DURING THE YEAR  (49,055)  264,469  (3,471,590)  (419,263)  (419,263)  (3,675,439)  RETAINED EARNINGS AT BEGINNING OF YEAR (DEFICIT)  132,408  6,757,857  (5,755,625)  424,877  1,559,517	OPERATING TRANSFERS					
ADD: DEPRECIATION ON FIXED ASSETS ACQUIRED BY GRANTS, ENTITLEMENTS, AND SHARED REVENUES AND OTHER CREDITS THAT REDUCES CONTRIBUTED CAPITAL 0 18,312 0 0 0 18,312  INCREASE (DECREASE) IN RETAINED EARNINGS DURING THE YEAR (49,055) 264,469 (3,471,590) (419,263) (3,675,439)  RETAINED EARNINGS AT BEGINNING OF YEAR (DEFICIT) 132,408 6,757,857 (5,755,625) 424,877 1,559,517	Operating Transfers to Other Funds	0	(460,858)	0	0	(460,858)
GRANTS, ENTITLEMENTS, AND SHARED REVENUES AND OTHER CREDITS THAT REDUCES CONTRIBUTED CAPITAL         0         18,312         0         0         18,312           INCREASE (DECREASE) IN RETAINED EARNINGS DURING THE YEAR         (49,055)         264,469         (3,471,590)         (419,263)         (3,675,439)           RETAINED EARNINGS AT BEGINNING OF YEAR (DEFICIT)         132,408         6,757,857         (5,755,625)         424,877         1,559,517	NET INCOME (LOSS)	(49,055)	246,157	(3,471,590)	(419,263)	(3,693,751)
OTHER CREDITS THAT REDUCES CONTRIBUTED CAPITAL         0         18,312         0         0         18,312           INCREASE (DECREASE) IN RETAINED EARNINGS DURING THE YEAR         (49,055)         264,469         (3,471,590)         (419,263)         (3,675,439)           RETAINED EARNINGS AT BEGINNING OF YEAR (DEFICIT)         132,408         6,757,857         (5,755,625)         424,877         1,559,517	ADD: DEPRECIATION ON FIXED ASSETS ACQUIRED BY					
INCREASE (DECREASE) IN RETAINED EARNINGS  DURING THE YEAR (49,055) 264,469 (3,471,590) (419,263) (3,675,439)  RETAINED EARNINGS AT BEGINNING OF YEAR (DEFICIT) 132,408 6,757,857 (5,755,625) 424,877 1,559,517						
DURING THE YEAR     (49,055)     264,469     (3,471,590)     (419,263)     (3,675,439)       RETAINED EARNINGS AT BEGINNING OF YEAR (DEFICIT)     132,408     6,757,857     (5,755,625)     424,877     1,559,517	OTHER CREDITS THAT REDUCES CONTRIBUTED CAPITAL	0	18,312	0	0	18,312
DURING THE YEAR     (49,055)     264,469     (3,471,590)     (419,263)     (3,675,439)       RETAINED EARNINGS AT BEGINNING OF YEAR (DEFICIT)     132,408     6,757,857     (5,755,625)     424,877     1,559,517	INCREASE (DECREASE) IN RETAINED EARNINGS					
<u> </u>		(49,055)	264,469	(3,471,590)	(419,263)	(3,675,439)
PETAINED EARNINGS AT END OF YEAR (DEFICIT) \$ 83.353 7.022.226 (0.227.215) 5.414 (2.115.022	RETAINED EARNINGS AT BEGINNING OF YEAR (DEFICIT)	132,408	6,757,857	(5,755,625)	424,877	1,559,517
Note that the property of the property of $0.0000 + 0.0000 = 0.00000 = 0.0000 = 0.0000 = 0.0000 = 0.0000 = 0.0000 = 0.0000 = 0.00000 = 0.00000 = 0.0000 = 0.00000 = 0.0000 = 0.0000 = 0.0000 = 0.0000 = 0.0000 = $	RETAINED EARNINGS AT END OF YEAR (DEFICIT)	\$ 83,353	7,022,326	(9,227,215)	5,614	(2,115,922)

#### COUNTY OF VOLUSIA, FLORIDA COMBINING STATEMENT OF CASH FLOWS ALL INTERNAL SERVICE FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2000

	F	REPRODUCTION SERVICES	VEHICLE MAINTENANCE	INSURANCE	EMPLOYEE GROUP INSURANCE	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES						
Cash Received from Customers	\$	856,791	8.359.272	4,494,577	13.064.441	26,775.081
Cash Payments to Suppliers for Goods and Services	Ψ	(659,440)	(5,039,550)	(5,837,990)	(13,714,451)	(25,251,431)
Cash Payments to Employees for Services		(187,731)	(1,945,022)	(453,904)	(30,617)	(2,617,274)
Other Operating Revenue		6,203	0	10,405	0	16,608
	_			20,100		,
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	_	15,823	1,374,700	(1,786,912)	(680,627)	(1,077,016)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Operating Transfers to Other Funds		0	(460,858)	0	0	(460,858)
Principal Payment Received on Interfund Loans		0	0	487,224	0	487,224
Interest Payment Received on Interfund Loans	_	0	0	169,645	0	169,645
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	_	0	(460,858)	656,869	0	196,011
CASH FLOWS FROM CAPITAL AND						
RELATED FINANCING ACTIVITIES						
Acquisition and Construction of Capital Assets		(3,366)	(1,609,243)	(13,293)	0	(1,625,902)
Proceeds from Disposal of Fixed Assets		0	44,469	0	0	44,469
Repayments or Refunding of Amounts Specifically						
Borrowed to Acquire Capital Assets		(17,478)	0	0	0	(17,478)
Interest Paid on Other Loans		(151)	0	0	0	(151)
Proceeds from Insurance	_	0	71,278	0	0	71,278
NET CASH (USED) BY CAPITAL AND						
RELATED FINANCING ACTIVITIES	_	(20,995)	(1,493,496)	(13,293)	0	(1,527,784)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest Revenues	_	714	104,772	169,037	86,380	360,903
NET CASH PROVIDED BY INVESTING ACTIVITIES	_	714	104,772	169,037	86,380	360,903
NET (DECREASE) IN CASH AND CASH EQUIVALENTS		(4,458)	(474,882)	(974,299)	(594,247)	(2,047,886)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		18,486	1,759,130	4,080,559	2,333,285	8,191,460
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$	14,028	1,284,248	3,106,260	1,739,038	6,143,574

COUNTY OF VOLUSIA, FLORIDA COMBINING STATEMENT OF CASH FLOWS ALL INTERNAL SERVICE FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2000

	 RODUCTION ERVICES	VEHICLE MAINTENANCE	INSURANCE	EMPLOYEE GROUP INSURANCE	TOTAL
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
OPERATING INCOME (LOSS)	\$ (33,358)	524,141	(3,805,523)	(505,643)	(3,820,383)
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
Depreciation	40,490	897,090	7,820	173	945,573
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	(29)	0	0	303	274
(Increase) in Due from Other Governments	(847)	(1,998)	0	0	(2,845)
(Increase) in Inventories	0	(506)	0	0	(506)
Decrease in Prepaid Expenses	0	0	10,285	0	10,285
Increase (Decrease) in Accounts Payable	11,999	(80,680)	(62,878)	227	(131,332)
Increase in Due to Other Governments	2	0	13	0	15
Increase in Workers' Compensation Claims	0	0	717,111	0	717,111
Increase in General Liability Claims	0	0	1,129,102	0	1,129,102
Increase in Physical Damage Claims	0	0	205,319	0	205,319
(Decrease) in Group Insurance Claims	0	0	0	(175,317)	(175,317)
Increase (Decrease) in Compensated Absences	 (2,434)	36,653	11,839	(370)	45,688
TOTAL ADJUSTMENTS	 49,181	850,559	2,018,611	(174,984)	2,743,367
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 15,823	1,374,700	(1,786,912)	(680,627)	(1,077,016)

#### NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

During the fiscal year ended September 30, 2000, the net effect of the acquisition and disposition of fixed assets through contributions to and from other funds of the County was as follows:

Vehicle Maintenance \$ 4,572