

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					
<u>CURRENT ASSETS</u>					
Equity in Pooled Cash and Investments	\$ 14,028	1,284,248	3,106,260	1,739,038	6,143,574
Receivables:					
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	<u>15,239</u>	<u>1,473,958</u>	<u>3,628,047</u>	<u>1,739,081</u>	<u>6,856,325</u>
<u>FIXED ASSETS</u>					
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	<u>(425,282)</u>	<u>(3,736,750)</u>	<u>(51,633)</u>	<u>(927)</u>	<u>(4,214,592)</u>
TOTAL NET FIXED ASSETS	<u>178,888</u>	<u>6,207,431</u>	<u>49,324</u>	<u>798</u>	<u>6,436,441</u>
<u>OTHER ASSETS</u>					
Advances to Other Funds	<u>0</u>	<u>0</u>	<u>1,161,019</u>	<u>0</u>	<u>1,161,019</u>
TOTAL ASSETS	<u>\$ 194,127</u>	<u>7,681,389</u>	<u>4,838,390</u>	<u>1,739,879</u>	<u>14,453,785</u>

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

	REPRODUCTION SERVICES	VEHICLE MAINTENANCE	INSURANCE	EMPLOYEE GROUP INSURANCE	TOTAL
LIABILITIES AND FUND EQUITY					
<u>CURRENT LIABILITIES (PAYABLE FROM CURRENT ASSETS)</u>					
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 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
<u>OTHER LIABILITIES</u>					
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>FUND EQUITY</u>					
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

	REPRODUCTION SERVICES	VEHICLE MAINTENANCE	INSURANCE	EMPLOYEE GROUP INSURANCE	TOTAL
<u>OPERATING REVENUES</u>					
Charges for Services	\$ 857,667	8,330,128	4,494,577	13,064,138	26,746,510
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
<u>OPERATING EXPENSES</u>					
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	1,832,839
Supplies and Materials	102,330	2,005,980	13,800	704	2,122,814
Repairs and Maintenance	108,691	2,730,440	11,437	0	2,850,568
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	945,573
Claims Expense	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)
<u>NONOPERATING REVENUES (EXPENSES)</u>					
Interest Revenues	714	104,772	338,683	86,380	530,549
Interest Expense	(151)	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	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)
<u>OPERATING TRANSFERS</u>					
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)
<u>ADD: DEPRECIATION ON FIXED ASSETS ACQUIRED BY GRANTS, ENTITLEMENTS, AND SHARED REVENUES AND OTHER CREDITS THAT REDUCES CONTRIBUTED CAPITAL</u>					
	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
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**

	REPRODUCTION SERVICES	VEHICLE MAINTENANCE	INSURANCE	EMPLOYEE GROUP INSURANCE	TOTAL
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>					
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	(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
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	15,823	1,374,700	(1,786,912)	(680,627)	(1,077,016)
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>					
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
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>					
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)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>					
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

	REPRODUCTION SERVICES	VEHICLE MAINTENANCE	INSURANCE	EMPLOYEE GROUP INSURANCE	TOTAL
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</u>					
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