

**COUNTY OF VOLUSIA, FLORIDA**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**For the Year Ended September 30, 2008**

	<u>Computer Replacement</u>	<u>Vehicle Maintenance</u>	<u>Insurance</u>
<b>Cash Flows from Operating Activities</b>			
Receipts from customers and users	\$ 1,238,346	\$ 15,602,658	\$ 9,272,158
Payments to suppliers	(162,075)	(10,431,698)	(6,788,280)
Payments to employees	-	(2,773,337)	(708,584)
Other operating revenue	-	37,606	41,996
<b>Net cash provided by operating activities</b>	<u>1,076,271</u>	<u>2,435,229</u>	<u>1,817,290</u>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Acquisition and construction of capital assets	-	(1,731,129)	(6,589)
Principal paid on capital debt	(662,144)	-	-
Interest paid on capital debt	(13,407)	-	-
Proceeds from sale of capital assets	-	55,296	-
Proceeds from insurance	-	6,724	-
<b>Net cash (used) by capital and related financing activities</b>	<u>(675,551)</u>	<u>(1,669,109)</u>	<u>(6,589)</u>
<b>Cash Flows from Investing Activities</b>			
Interest revenues	<u>109,717</u>	<u>41,996</u>	<u>735,356</u>
<b>Net cash provided by investing activities</b>	<u>109,717</u>	<u>41,996</u>	<u>735,356</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	510,437	808,116	2,546,057
Cash and cash equivalents at beginning of year	<u>2,595,683</u>	<u>1,987,039</u>	<u>19,755,219</u>
<b>Cash and cash equivalents at end of year</b>	<u><u>\$ 3,106,120</u></u>	<u><u>\$ 2,795,155</u></u>	<u><u>\$ 22,301,276</u></u>

Employee Group Insurance	Total
\$ 32,830,924	\$ 58,944,086
(28,189,937)	(45,571,990)
(65,300)	(3,547,221)
-	79,602
<u>4,575,687</u>	<u>9,904,477</u>
-	(1,737,718)
-	(662,144)
-	(13,407)
-	55,296
-	6,724
-	<u>(2,351,249)</u>
1,110,262	1,997,331
<u>1,110,262</u>	<u>1,997,331</u>
5,685,949	9,550,559
<u>16,822,584</u>	<u>41,160,525</u>
<u>\$ 22,508,533</u>	<u>\$ 50,711,084</u>

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<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>			
Operating income	<u>\$ 278,926</u>	<u>\$ 1,278,069</u>	<u>\$ 2,289,648</u>
Depreciation	797,345	1,851,058	16,087
Change in assets and liabilities:			
(Increase) in due from other governments	-	(298,585)	-
(Increase) in inventories	-	(84,260)	-
Decrease in prepaid expenses	-	-	73,776
Increase (decrease) in accounts payable	-	(364,726)	24,442
(Decrease) in estimated claims payable	-	-	(615,919)
Increase in compensated absences payable	-	53,673	29,256
Increase in net OPEB obligation	-	-	-
<b>Total adjustments</b>	<u>797,345</u>	<u>1,157,160</u>	<u>(472,358)</u>
<b>Net cash provided by operating activities</b>	<u><u>\$ 1,076,271</u></u>	<u><u>\$ 2,435,229</u></u>	<u><u>\$ 1,817,290</u></u>
 <b>Noncash Investing, Capital, and Financing Activities:</b>			
Contributions of capital assets from government	\$ -	\$ 21,426	\$ 6,442
Borrowing under capital lease	655,011	-	-

<u>Employee Group Insurance</u>	<u>Total</u>
\$ 2,647,037	\$ 6,493,680
-	2,664,490
-	(298,585)
-	(84,260)
-	73,776
12,230	(328,054)
(247,000)	(862,919)
2,631	85,560
<u>2,160,789</u>	<u>2,160,789</u>
<u>1,928,650</u>	<u>3,410,797</u>
<u>\$ 4,575,687</u>	<u>\$ 9,904,477</u>

\$	-	\$	27,868
	-		655,011