

**COUNTY OF VOLUSIA, FLORIDA**  
**Internal Service Funds**  
**Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets**  
**For the Year Ended September 30, 2009**

	<u>Computer Replacement</u>	<u>Vehicle Maintenance</u>	<u>Insurance</u>
<b>Operating Revenues:</b>			
Charges for services	\$ 778,427	\$ 13,682,235	\$ 9,473,343
Miscellaneous revenues	-	36,166	1,518
<b>Total operating revenues</b>	<u>778,427</u>	<u>13,718,401</u>	<u>9,474,861</u>
<b>Operating Expenses:</b>			
Personal services	-	2,877,323	803,520
Contracted services	-	171,650	1,066,123
Supplies and materials	108,178	5,059,643	12,967
Repairs and maintenance	-	2,945,473	27,080
Utilities	-	46,973	-
Other services and charges	-	325,368	2,941,033
Depreciation	849,564	1,849,750	15,238
Claims and other accrued expenses	-	-	3,229,527
<b>Total operating expenses</b>	<u>957,742</u>	<u>13,276,180</u>	<u>8,095,488</u>
<b>Operating income (loss)</b>	<u>(179,315)</u>	<u>442,221</u>	<u>1,379,373</u>
<b>Nonoperating Revenues (Expenses):</b>			
Interest revenues	87,525	61,185	688,021
Net gain (loss) on disposal of capital assets	(2,342)	97,118	-
<b>Total nonoperating revenues (expenses)</b>	<u>85,183</u>	<u>158,303</u>	<u>688,021</u>
<b>Income (loss) before contributions and transfers</b>	(94,132)	600,524	2,067,394
Capital contributions	-	81,894	-
<b>Change in net assets</b>	<u>(94,132)</u>	<u>682,418</u>	<u>2,067,394</u>
<b>Total net assets - beginning</b>	<u>4,329,203</u>	<u>10,521,166</u>	<u>11,555,978</u>
<b>Total net assets - ending</b>	<u><u>\$ 4,235,071</u></u>	<u><u>\$ 11,203,584</u></u>	<u><u>\$ 13,623,372</u></u>

<b>Employee Group Insurance</b>	<b>Total</b>
\$ 31,899,113	\$ 55,833,118
109,607	147,291
<u>32,008,720</u>	<u>55,980,409</u>
67,258	3,748,101
2,384,481	3,622,254
84	5,180,872
-	2,972,553
-	46,973
3,746	3,270,147
-	2,714,552
<u>26,711,119</u>	<u>29,940,646</u>
<u>29,166,688</u>	<u>51,496,098</u>
<u>2,842,032</u>	<u>4,484,311</u>
1,027,859	1,864,590
-	94,776
<u>1,027,859</u>	<u>1,959,366</u>
3,869,891	6,443,677
-	81,894
<u>3,869,891</u>	<u>6,525,571</u>
<u>15,248,138</u>	<u>41,654,485</u>
<u>\$ 19,118,029</u>	<u>\$ 48,180,056</u>