

COUNTY OF VOLUSIA, FLORIDA
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended September 30, 2009

	<u>Computer Replacement</u>	<u>Vehicle Maintenance</u>	<u>Insurance</u>
Cash Flows from Operating Activities			
Receipts from customers and users	\$ 778,427	\$ 14,006,893	\$ 8,725,798
Payments to suppliers	(108,178)	(8,200,919)	(7,738,119)
Payments to employees	-	(2,848,589)	(786,183)
Other operating revenue	-	36,166	1,518
Net cash provided by operating activities	<u>670,249</u>	<u>2,993,551</u>	<u>203,014</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition and construction of capital assets	(935,166)	(3,289,907)	(1,799)
Proceeds from sale of capital assets	229	140,056	-
Proceeds from insurance	-	535	-
Net cash (used) by capital and related financing activities	<u>(934,937)</u>	<u>(3,149,316)</u>	<u>(1,799)</u>
Cash Flows from Investing Activities			
Interest revenues	87,525	61,185	688,021
Net cash provided by investing activities	<u>87,525</u>	<u>61,185</u>	<u>688,021</u>
Net increase (decrease) in cash and cash equivalents	(177,163)	(94,580)	889,236
Cash and cash equivalents at beginning of year	<u>3,106,120</u>	<u>2,795,155</u>	<u>22,301,276</u>
Cash and cash equivalents at end of year	<u><u>\$ 2,928,957</u></u>	<u><u>\$ 2,700,575</u></u>	<u><u>\$ 23,190,512</u></u>

Employee Group Insurance	Total
\$ 31,899,113	\$ 55,410,231
(26,480,026)	(42,527,242)
(65,946)	(3,700,718)
109,607	147,291
<u>5,462,748</u>	<u>9,329,562</u>
-	(4,226,872)
-	140,285
-	<u>535</u>
-	<u>(4,086,052)</u>
1,027,859	1,864,590
<u>1,027,859</u>	<u>1,864,590</u>
6,490,607	7,108,100
<u>22,508,533</u>	<u>50,711,084</u>
<u>\$ 28,999,140</u>	<u>\$ 57,819,184</u>

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	<u>Computer Replacement</u>	<u>Vehicle Maintenance</u>	<u>Insurance</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating income (loss)	<u>\$ (179,315)</u>	<u>\$ 442,221</u>	<u>\$ 1,379,373</u>
Depreciation	849,564	1,849,750	15,238
Change in assets and liabilities:			
(Increase) in accounts receivable	-	-	(630,372)
(Increase) in due from other funds	-	(3,223)	(116,858)
(Increase) decrease in due from other governments	-	327,881	(315)
Decrease in inventories	-	3,477	-
Decrease in prepaid expenses	-	-	4,251
Increase (decrease) in accounts payable	-	160,655	(31,777)
(Decrease) in estimated claims payable	-	-	(433,863)
Increase in compensated absences payable	-	28,734	17,337
Increase in pollution remediation payable	-	184,056	-
Increase in net OPEB obligation	-	-	-
Total adjustments	<u>849,564</u>	<u>2,551,330</u>	<u>(1,176,359)</u>
Net cash provided by operating activities	<u><u>\$ 670,249</u></u>	<u><u>\$ 2,993,551</u></u>	<u><u>\$ 203,014</u></u>
 Noncash Investing, Capital, and Financing Activities:			
Contributions of capital assets from government	\$ -	\$ 42,245	\$ -
Contributions of capital assets from other sources	-	39,649	-

Employee Group Insurance	Total
<u>\$ 2,842,032</u>	<u>\$ 4,484,311</u>
-	2,714,552
-	(630,372)
-	(120,081)
-	327,566
-	3,477
-	4,251
(9,215)	119,663
(367,000)	(800,863)
1,312	47,383
-	184,056
<u>2,995,619</u>	<u>2,995,619</u>
<u>2,620,716</u>	<u>4,845,251</u>
<u><u>\$ 5,462,748</u></u>	<u><u>\$ 9,329,562</u></u>

\$ -	\$ 42,245
-	39,649