

COUNTY OF VOLUSIA, FLORIDA
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended September 30, 2011

	Computer Replacement	Vehicle Maintenance	Insurance
Cash Flows from Operating Activities			
Receipts from customers and users	\$ 998,083	\$ 15,290,071	\$ 8,291,293
Payments to suppliers	(135,072)	(9,842,329)	(8,500,737)
Payments to employees	-	(2,847,545)	(748,304)
Other operating revenue	213	55,914	429
Net cash provided by operating activities	<u>863,224</u>	<u>2,656,111</u>	<u>(957,319)</u>
Cash Flows from Noncapital Financing Activities			
Transfers from other funds	-	112,000	-
Net cash provided by noncapital financing activities	<u>-</u>	<u>112,000</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition and construction of capital assets	(1,178,840)	(2,073,803)	-
Proceeds from sale of capital assets	-	177,875	-
Proceeds from insurance	-	20,090	-
Net cash (used) by capital and related financing activities	<u>(1,178,840)</u>	<u>(1,875,838)</u>	<u>-</u>
Cash Flows from Investing Activities			
Interest revenues	18,342	41,396	150,935
Net cash provided by investing activities	<u>18,342</u>	<u>41,396</u>	<u>150,935</u>
Net increase (decrease) in cash and cash equivalents	(297,274)	933,669	(806,384)
Cash and cash equivalents at beginning of year	<u>3,039,579</u>	<u>3,754,663</u>	<u>24,053,693</u>
Cash and cash equivalents at end of year	<u>\$ 2,742,305</u>	<u>\$ 4,688,332</u>	<u>\$ 23,247,309</u>

Employee Group Insurance	Total
\$ 30,250,345	\$ 54,829,792
(28,491,632)	(46,969,770)
(69,507)	(3,665,356)
69,298	125,854
<u>1,758,504</u>	<u>4,320,520</u>
-	112,000
<u>-</u>	<u>112,000</u>
-	(3,252,643)
-	177,875
-	20,090
<u>-</u>	<u>(3,054,678)</u>
263,269	473,942
<u>263,269</u>	<u>473,942</u>
2,021,773	1,851,784
<u>31,078,950</u>	<u>61,926,885</u>
<u>\$ 33,100,723</u>	<u>\$ 63,778,669</u>

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Reconciliation of Operating Income to			
Net Cash Provided (Used) by Operating Activities			
Operating income (loss)	\$ 161,540	\$ 837,184	\$ (1,780,315)
Depreciation	701,684	1,832,503	9,219
Change in assets and liabilities:			
Decrease in accounts receivable	-	-	127,479
Decrease in due from other funds	-	-	23,079
Decrease in due from component units	-	7,603	-
(Increase) in due from other governments	-	(18,885)	-
(Increase) in inventories	-	(60,373)	-
(Increase) in prepaid expenses	-	-	(1,246,478)
Increase (decrease) in accounts and contracts payable	-	132,229	(2,728)
(Decrease) in due to other governments	-	-	(22,711)
Increase (decrease) in compensated absences payable	-	(74,150)	(6,042)
Increase in estimated claims payable	-	-	1,941,178
Increase in net OPEB obligation	-	-	-
Total adjustments	<u>701,684</u>	<u>1,818,927</u>	<u>822,996</u>
Net cash provided (used) by operating activities	<u>\$ 863,224</u>	<u>\$ 2,656,111</u>	<u>\$ (957,319)</u>
Noncash Investing, Capital, and Financing Activities:			
Contributions of capital assets from other sources	\$ -	\$ 192,217	\$ -

<u>Employee Group Insurance</u>	<u>Total</u>
\$ (1,060,078)	\$ (1,841,669)
-	2,543,406
-	127,479
-	23,079
-	7,603
-	(18,885)
-	(60,373)
-	(1,246,478)
(10,415)	119,086
-	(22,711)
251	(79,941)
196,032	2,137,210
<u>2,632,714</u>	<u>2,632,714</u>
<u>2,818,582</u>	<u>6,162,189</u>
<u>\$ 1,758,504</u>	<u>\$ 4,320,520</u>
\$ -	\$ 192,217