

COMBINED STATEMENT OF CASH FLOWS

ALL PROPRIETARY FUND TYPES, SIMILAR TRUST FUND AND

DISCRETELY PRESENTED COMPONENT UNIT

FOR THE YEAR ENDED SEPTEMBER 30, 1998

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (MEMORANDUM ONLY)	COMPONENT UNIT	TOTAL (MEMORANDUM ONLY)
	ENTERPRISE	INTERNAL SERVICE	NON- EXPENDABLE TRUST	PRIMARY GOVERNMENT	EMERGENCY MEDICAL FOUNDATION	REPORTING ENTITY
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>						
Cash Received from Customers	\$ 33,133,729	21,153,370	520,608	54,807,707	10,792,255	65,599,962
Cash Payments to Suppliers for Goods and Services	(22,371,903)	(16,204,754)	(471,518)	(39,048,175)	(3,934,544)	(42,982,719)
Cash Payments to Employees for Services	(13,002,604)	(2,488,100)	(102,857)	(15,593,561)	(6,269,179)	(21,862,740)
Other Operating Revenues	0	22,976	0	22,976	0	22,976
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(2,240,778)	2,483,492	(53,767)	188,947	588,532	777,479
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>						
Operating Transfers from Other Funds	4,695,392	0	0	4,695,392	0	4,695,392
Operating Transfers to Other Funds	0	0	(463,975)	(463,975)	0	(463,975)
Principal Payment Received on Interfund Loans	0	95,726	0	95,726	0	95,726
Interest Payment Received on Interfund Loans	0	111,801	0	111,801	0	111,801
Repayments of Interfund Loans	(161,349)	0	0	(161,349)	0	(161,349)
Cash Received from Grants or Subsidies	4,709,941	0	0	4,709,941	0	4,709,941
Cash Paid to Other Funds	(580)	0	0	(580)	0	(580)
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	\$ 9,243,404	207,527	(463,975)	8,986,956	0	8,986,956

COUNTY OF VOLUSIA, FLORIDA
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 FOR THE YEAR ENDED SEPTEMBER 30, 1998

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL MEMORANDUM ONLY)	COMPONENT UNIT	TOTAL
	ENTERPRISE	INTERNAL SERVICE	NON- EXPENDABLE TRUST	PRIMARY GOVERNMENT	EMERGENCY MEDICAL FOUNDATION	(MEMORANDUM ONLY) REPORTING ENTITY
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>						
Acquisition and Construction of Capital Assets	\$ (20,417,542)	(1,207,117)	0	(21,624,659)	(734,687)	(22,359,346)
Proceeds from Disposal of Fixed Assets	234,082	54,999	0	289,081	0	289,081
Proceeds from Issuing Notes Clearly Attributable to the Acquisition of Capital Assets	1,563,925	0	0	1,563,925	0	1,563,925
Proceeds from Issuing or Refunding Bonds	563,442	0	0	563,442	0	563,442
Receipts from Contributions Made by Individuals	2,436,699	0	0	2,436,699	0	2,436,699
Repayments or Refunding of Amounts Specifically Borrowed to Acquire Capital Assets	(1,144,840)	(64,299)	0	(1,209,139)	0	(1,209,139)
Interest Paid on Revenue Bonds, Capital Leases and Other Loans	(4,090,884)	(6,217)	0	(4,097,101)	(17,448)	(4,114,549)
Proceeds from Insurance	0	548	0	548	0	548
Receipts from Capital Grants	7,974,261	0	0	7,974,261	0	7,974,261
NET CASH (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(12,880,857)	(1,222,086)	0	(14,102,943)	(752,135)	(14,855,078)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>						
Interest Revenues	1,755,246	754,913	0	2,510,159	124,149	2,634,308
Proceeds from Sale and Maturities of Investments	3,936,696	0	0	3,936,696	0	3,936,696
NET CASH PROVIDED BY INVESTING ACTIVITIES	5,691,942	754,913	0	6,446,855	124,149	6,571,004
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(186,289)	2,223,846	(517,742)	1,519,815	(39,454)	1,480,361
<u>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</u>	30,953,231	10,131,171	554,570	41,638,972	2,285,715	43,924,687
<u>CASH AND CASH EQUIVALENTS AT END OF YEAR</u>	\$ 30,766,942	12,355,017	36,828	43,158,787	2,246,261	45,405,048
<u>RECONCILIATION OF CASH AND CASH EQUIVALENTS</u>						
Equity in Pooled Cash and Investments - Current Assets	\$ 18,591,634	12,355,017	36,828	30,983,479	2,246,261	33,229,740
Cash and Cash Equivalents - Restricted Assets	12,175,308	0	0	12,175,308	0	12,175,308
TOTAL CASH AND CASH EQUIVALENTS	\$ 30,766,942	12,355,017	36,828	43,158,787	2,246,261	45,405,048
<u>RECONCILIATION TO COMBINED BALANCE SHEET</u>						
TRUST AND AGENCY FUNDS:						
Non-Expendable Trust	\$36,828					
Pension Trust	1,509,016					
Expendable Trust	1,570,415					
Agency	6,455,277					
TOTAL EQUITY IN POOLED CASH AND INVESTMENTS	\$9,571,536					

The accompanying notes are an integral part of the financial statements.

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	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (MEMORANDUM ONLY)	COMPONENT UNIT	TOTAL
	ENTERPRISE	INTERNAL SERVICE	NON- EXPENDABLE TRUST	PRIMARY GOVERNMENT	EMERGENCY MEDICAL FOUNDATION	(MEMORANDUM ONLY) REPORTING ENTITY
RECONCILIATION OF NET OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES						
OPERATING INCOME (LOSS)	\$ (9,168,415)	(2,254,100)	(47,571)	(11,470,086)	372,189	(11,097,897)
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:						
Depreciation	7,361,873	707,867	0	8,069,740	482,511	8,552,251
Provision for Uncollectible Accounts	5,028	0	0	5,028	0	5,028
Change in Assets and Liabilities:						
(Increase) Decrease in Accounts Receivable	(124,816)	2,866	0	(121,950)	(106,671)	(228,621)
(Increase) in Due from Primary Government	0	0	0	0	(1,527)	(1,527)
(Increase) Decrease in Due from Other Governments	24,475	(5,850)	0	18,625	0	18,625
(Increase) Decrease in Inventories	(41,933)	32,149	0	(9,784)	(38,665)	(48,449)
(Increase) Decrease in Prepaid Expenses	8,359	292	0	8,651	(10,963)	(2,312)
(Increase) Decrease in Deposits	(468)	0	(160)	(628)	555	(73)
Increase (Decrease) in Accounts Payable	19,886	(62,016)	(6,036)	(48,166)	(118,597)	(166,763)
(Decrease) in Due to Component Units	0	(284)	0	(284)	0	(284)
(Decrease) in Due to Other Governments	(249,780)	(27,262)	0	(277,042)	0	(277,042)
Increase (Decrease) in Accrued Liabilities	(157,861)	0	0	(157,861)	9,700	(148,161)
Increase in Estimated Claims Payable	0	4,084,467	0	4,084,467	0	4,084,467
Increase in Deposits Payable	69,683	0	0	69,683	0	69,683
Increase in Compensated Absences	13,191	5,363	0	18,554	0	18,554
TOTAL ADJUSTMENTS	6,927,637	4,737,592	(6,196)	11,659,033	216,343	11,875,376
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (2,240,778)	2,483,492	(53,767)	188,947	588,532	777,479

NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

ENTERPRISE FUNDS:

Bond issue costs of the following amounts were amortized during the 1998 fiscal year:

Airport	\$134,914
Utilities	37,593
TOTAL	\$172,507

During the fiscal year ended September 30, 1998, the net effect of the acquisition and disposition of fixed assets through contributions to and from other funds of the County was as follows:

Airport	\$4,193
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INTERNAL SERVICE FUNDS:

During the fiscal year ended September 30, 1998, 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	\$22,616
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