

**COUNTY OF VOLUSIA, FLORIDA
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES, SIMILAR TRUST FUND, AND
DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL PRIMARY GOVERNMENT (MEMORANDUM ONLY)	COMPONENT UNIT EMERGENCY MEDICAL FOUNDATION	TOTAL REPORTING ENTITY (MEMORANDUM ONLY)
	ENTERPRISE	INTERNAL SERVICE	NON- EXPENDABLE TRUST			
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>						
Cash Received from Customers	\$ 35,457,767	23,178,466	447,981	59,084,214	11,189,660	70,273,874
Cash Payments to Suppliers for Goods and Services	(23,597,324)	(22,219,766)	(291,463)	(46,108,553)	(3,911,319)	(50,019,872)
Cash Payments to Employees for Services	(13,048,414)	(2,521,738)	(83,494)	(15,653,646)	(6,840,455)	(22,494,101)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(1,187,971)	(1,563,038)	73,024	(2,677,985)	437,886	(2,240,099)
<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	(545,988)	0	0	(545,988)	0	(545,988)
Cash Loaned to Other Funds	0	(1,200,000)	0	(1,200,000)	0	(1,200,000)
Principal Payment Received on Interfund Loans	0	101,887	0	101,887	0	101,887
Interest Payment Received on Interfund Loans	0	92,394	0	92,394	0	92,394
Repayments of Interfund Loans	(161,347)	0	0	(161,347)	0	(161,347)
Cash Received from Grants or Subsidies	5,308,096	0	0	5,308,096	0	5,308,096
Cash Received from Other Funds	252	0	0	252	0	252
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	\$ 9,296,405	(1,005,719)	0	8,290,686	0	8,290,686

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

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	ENTERPRISE	INTERNAL SERVICE	NON- EXPENDABLE TRUST			
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>						
Acquisition and Construction of Capital Assets	\$ (11,744,918)	(1,878,525)	0	(13,623,443)	(564,008)	(14,187,451)
Proceeds from Disposal of Fixed Assets	967,747	22,209	0	989,956	0	989,956
Proceeds from Issuing Notes Clearly Attributable to the Acquisition of Capital Assets	217,156	0	0	217,156	0	217,156
Receipts from Contributions Made by Individuals	2,676,348	0	0	2,676,348	0	2,676,348
Repayments or Refunding of Amounts Specifically Borrowed to Acquire Capital Assets	(1,026,287)	(67,702)	0	(1,093,989)	0	(1,093,989)
Interest Paid on Revenue Bonds, Capital Leases, and Other Loans	(3,656,698)	(2,814)	0	(3,659,512)	(19,552)	(3,679,064)
Proceeds from Insurance	0	1,000	0	1,000	0	1,000
Receipts from Capital Grants	3,613,578	0	0	3,613,578	2,381	3,615,959
NET CASH (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(8,953,074)	(1,925,832)	0	(10,878,906)	(581,179)	(11,460,085)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>						
Interest Revenues	1,067,537	331,032	278	1,398,847	127,898	1,526,745
NET CASH PROVIDED BY INVESTING ACTIVITIES	1,067,537	331,032	278	1,398,847	127,898	1,526,745
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	222,897	(4,163,557)	73,302	(3,867,358)	(15,395)	(3,882,753)
<u>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</u>	30,766,942	12,355,017	36,828	43,158,787	2,246,261	45,405,048
<u>CASH AND CASH EQUIVALENTS AT END OF YEAR</u>	\$ 30,989,839	8,191,460	110,130	39,291,429	2,230,866	41,522,295
<u>RECONCILIATION OF CASH AND CASH EQUIVALENTS</u>						
Equity in Pooled Cash and Investments - Current Assets	\$ 19,479,016	8,191,460	110,130	27,780,606	2,230,866	30,011,472
Cash and Cash Equivalents - Restricted Assets	11,510,823	0	0	11,510,823	0	11,510,823
TOTAL CASH AND CASH EQUIVALENTS	\$ 30,989,839	8,191,460	110,130	39,291,429	2,230,866	41,522,295
<u>RECONCILIATION TO COMBINED BALANCE SHEET</u>						
TRUST AND AGENCY FUNDS:						
Non-Expendable Trust	\$110,130					
Pension Trust	959,565					
Expendable Trust	1,999,078					
Agency	7,678,688					
TOTAL EQUITY IN POOLED CASH AND INVESTMENTS	\$10,747,461					

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	ENTERPRISE	INTERNAL SERVICE	NON- EXPENDABLE TRUST		EMERGENCY MEDICAL FOUNDATION	
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</u>						
OPERATING INCOME (LOSS)	\$ (8,387,090)	(4,746,649)	14,697	(13,119,042)	(45,102)	(13,164,144)
<u>ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>						
Depreciation	7,180,154	809,898	0	7,990,052	552,341	8,542,393
Provision for Uncollectible Accounts	4,600	0	0	4,600	0	4,600
Change in Assets and Liabilities:						
(Increase) Decrease in Accounts Receivable	121,827	70	0	121,897	(235,057)	(113,160)
Decrease in Due from Primary Government	0	0	0	0	52,396	52,396
(Increase) in Due from Other Governments	(509,835)	(2,697)	0	(512,532)	0	(512,532)
(Increase) in Inventories	(77,201)	(30,372)	0	(107,573)	(69,999)	(177,572)
(Increase) Decrease in Prepaid Expenses	(2,091)	(5,764)	0	(7,855)	6,263	(1,592)
(Increase) in Deposits	(58)	0	(55,997)	(56,055)	0	(56,055)
Increase in Accounts Payable	29,488	213,520	114,602	357,610	119,125	476,735
(Decrease) in Due to Component Units	0	(14)	0	(14)	0	(14)
Increase in Due to Primary Government	0	0	0	0	44,400	44,400
Increase (Decrease) in Due to Other Governments	292,696	(18,156)	0	274,540	0	274,540
Increase in Accrued Liabilities	15,838	0	0	15,838	13,519	29,357
Increase in Estimated Claims Payable	0	2,209,700	0	2,209,700	0	2,209,700
Increase in Deposits Payable	83,732	0	0	83,732	0	83,732
Increase in Compensated Absences	59,969	7,426	0	67,395	0	67,395
Interest Reported as Operating Income	0	0	(278)	(278)	0	(278)
TOTAL ADJUSTMENTS	7,199,119	3,183,611	58,327	10,441,057	482,988	10,924,045
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (1,187,971)	(1,563,038)	73,024	(2,677,985)	437,886	(2,240,099)

NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

ENTERPRISE FUNDS:

Bond issue costs of the following amounts were amortized during the 1999 fiscal year:

Airport	\$ 134,227
Utilities	37,865
TOTAL	<u>\$ 172,092</u>

During the fiscal year ended September 30, 1999, the net effect of the acquisition and disposition of fixed assets through contributions to and from other funds of the County was as follows:

Refuse Disposal	\$ (103,008)
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INTERNAL SERVICE FUNDS:

During the fiscal year ended September 30, 1999, the net effect of the acquisition and disposition of fixed assets through contributions to and from other funds of the County was as follows:

Central Reproduction	\$ (647)
Vehicle Maintenance	13,497
TOTAL	<u>\$ 12,850</u>

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