

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, 2000

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL PRIMARY GOVERNMENT (MEMORANDUM ONLY)	COMPONENT UNIT	TOTAL REPORTING ENTITY (MEMORANDUM ONLY)
	ENTERPRISE	INTERNAL SERVICE	NON- EXPENDABLE TRUST		EMERGENCY MEDICAL FOUNDATION	
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>						
Cash Received from Customers	\$ 36,464,900	26,775,081	150,551	63,390,532	11,765,526	75,156,058
Cash Payments to Suppliers for Goods and Services	(27,258,419)	(25,251,431)	(29,673)	(52,539,523)	(3,532,980)	(56,072,503)
Cash Payments to Employees for Services	(13,989,539)	(2,617,274)	(52,932)	(16,659,745)	(7,741,011)	(24,400,756)
Other Operating Revenue	0	16,608	0	16,608	0	16,608
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(4,783,058)	(1,077,016)	67,946	(5,792,128)	491,535	(5,300,593)
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>						
Operating Transfers from Other Funds	3,745,392	0	0	3,745,392	0	3,745,392
Operating Transfers to Other Funds	(163,145)	(460,858)	0	(624,003)	0	(624,003)
Principal Payment Received on Interfund Loans	0	487,224	0	487,224	0	487,224
Interest Payment Received on Interfund Loans	0	169,645	0	169,645	0	169,645
Repayments of Interfund Loans	(161,348)	0	0	(161,348)	0	(161,348)
Cash Received from Grants or Subsidies	5,386,538	0	0	5,386,538	0	5,386,538
Cash Received from Property and Other Taxes	1,050,091	0	0	1,050,091	0	1,050,091
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	\$ 9,857,528	196,011	0	10,053,539	0	10,053,539

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

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	ENTERPRISE	INTERNAL SERVICE	NON- EXPENDABLE TRUST			
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Acquisition and Construction of Capital Assets	\$ (19,222,999)	(1,625,902)	0	(20,848,901)	(669,339)	(21,518,240)
Proceeds from Disposal of Fixed Assets	637,509	44,469	0	681,978	0	681,978
Proceeds from Issuing Notes Clearly Attributable to the Acquisition of Capital Assets	9,623,790	0	0	9,623,790	0	9,623,790
Receipts from Contributions Made by Individuals	2,197,404	0	0	2,197,404	0	2,197,404
Repayments or Refunding of Amounts Specifically Borrowed to Acquire Capital Assets	(2,477,092)	(17,478)	0	(2,494,570)	0	(2,494,570)
Interest Paid on Revenue Bonds, Capital Leases, and Other Loans	(4,481,060)	(151)	0	(4,481,211)	(26,460)	(4,507,671)
Proceeds from Insurance	0	71,278	0	71,278	0	71,278
Receipts from Capital Grants	7,456,264	0	0	7,456,264	0	7,456,264
NET CASH (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(6,266,184)	(1,527,784)	0	(7,793,968)	(695,799)	(8,489,767)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest Revenues	1,781,539	360,903	5,622	2,148,064	126,913	2,274,977
NET CASH PROVIDED BY INVESTING ACTIVITIES	1,781,539	360,903	5,622	2,148,064	126,913	2,274,977
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	589,825	(2,047,886)	73,568	(1,384,493)	(77,351)	(1,461,844)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	30,989,839	8,191,460	110,130	39,291,429	2,230,866	41,522,295
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 31,579,664	6,143,574	183,698	37,906,936	2,153,515	40,060,451
RECONCILIATION OF CASH AND CASH EQUIVALENTS						
Equity in Pooled Cash and Investments - Current Assets	\$ 20,418,726	6,143,574	183,698	26,745,998	2,153,515	28,899,513
Cash and Cash Equivalents - Restricted Assets	11,160,938	0	0	11,160,938	0	11,160,938
TOTAL CASH AND CASH EQUIVALENTS	\$ 31,579,664	6,143,574	183,698	37,906,936	2,153,515	40,060,451
RECONCILIATION TO COMBINED BALANCE SHEET						
TRUST AND AGENCY FUNDS:						
Non-Expendable Trust	\$183,698					
Pension Trust	1,088,475					
Expendable Trust	1,789,465					
Agency	8,033,937					
TOTAL EQUITY IN POOLED CASH AND INVESTMENTS	\$11,095,575					

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	ENTERPRISE	INTERNAL SERVICE	NON- EXPENDABLE TRUST			
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</u>						
OPERATING INCOME (LOSS)	\$ (13,865,300)	(3,820,383)	19,034	(17,666,649)	(41,998)	(17,708,647)
<u>ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>						
Depreciation	8,353,718	945,573	0	9,299,291	588,162	9,887,453
Accrual of Landfill Closure Costs	1,647,380	0	0	1,647,380	0	1,647,380
Change in Assets and Liabilities:						
(Increase) Decrease in Accounts Receivable	(323,270)	274	0	(322,996)	(246,758)	(569,754)
Decrease in Due from Primary Government	0	0	0	0	1,651	1,651
(Increase) in Due from Other Governments	(513,030)	(2,845)	0	(515,875)	0	(515,875)
(Increase) Decrease in Inventories	(33,714)	(506)	0	(34,220)	56,794	22,574
(Increase) Decrease in Prepaid Expenses	113,837	10,285	0	124,122	(1,682)	122,440
(Increase) Decrease in Deposits	6,078	0	57,718	63,796	(895)	62,901
Increase (Decrease) in Accounts Payable	(55,624)	(131,332)	(3,184)	(190,140)	638,100	447,960
(Decrease) in Due to Primary Government	0	0	0	0	(44,400)	(44,400)
Increase (Decrease) in Due to Other Governments	(274,466)	15	0	(274,451)	0	(274,451)
Increase (Decrease) in Accrued Liabilities	52,057	0	0	52,057	(457,439)	(405,382)
Increase in Estimated Claims Payable	0	1,876,215	0	1,876,215	0	1,876,215
Increase in Deposits Payable	49,203	0	0	49,203	0	49,203
Increase in Compensated Absences	60,073	45,688	0	105,761	0	105,761
Interest Reported as Operating Income	0	0	(5,622)	(5,622)	0	(5,622)
TOTAL ADJUSTMENTS	9,082,242	2,743,367	48,912	11,874,521	533,533	12,408,054
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (4,783,058)	(1,077,016)	67,946	(5,792,128)	491,535	(5,300,593)

NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

ENTERPRISE FUNDS:

Bond issue costs of the following amounts were amortized during the 2000 fiscal year:

Airport	\$ 104,574
Utilities	84,241
TOTAL	<u>\$ 188,815</u>

During the fiscal year ended September 30, 2000, 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	\$ 29,640
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INTERNAL SERVICE FUNDS:

During the fiscal year ended September 30, 2000, 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	\$ 4,572
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