

**Leon County, Florida**  
**Combined Statement of Cash Flows**  
**All Proprietary Fund Types**  
**Year ended September 30, 1999**

	Enterprise	Internal Service	Totals (Memorandum Only)
<b>Cash flows from operating activities</b>			
Operating income	\$ 663,070	\$ 405,942	\$ 1,069,012
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	1,571,920	20,067	1,591,987
Net (increase) decrease in:			
Receivables	688,017	(8,310)	679,707
Other assets	(61,070)	(21,085)	(82,155)
Increase (decrease) in:			
Accounts payable	(230,044)	4,523	(225,521)
Accrued liabilities	(27,670)	(7,649)	(35,319)
Estimated liability for closure	646,545	-	646,545
Deposits			
Other liabilities	-	256,145	256,145
Net cash provided by operating activities	3,250,768	649,633	3,900,401
<b>Cash flows from noncapital financing activities</b>			
Repayment of interfund loans	96,353	179,988	276,341
Loaned to other funds	(302)	-	(302)
Tax proceeds	1,068,946	-	1,068,946
Net cash provided by noncapital financing activities	1,164,997	179,988	1,344,985
<b>Cash flows from capital and related financing activities</b>			
Acquisition and/or construction of capital assets	(989,561)	(2,208)	(991,769)
Proceeds from disposal of assets	80,129	-	80,129
Transfers out	-	(1,524)	(1,524)
Net cash used in capital and related financing activities	(909,432)	(3,732)	(913,164)
<b>Cash flows from investing activities</b>			
Purchase of investments	(15,315,827)	-	(15,315,827)
Sale of investments	10,856,600	-	10,856,600
Interest received	508,018	154,802	662,820
Net cash (used in) provided by investing activities	(3,951,209)	154,802	(3,796,407)
Net increase (decrease) in cash and restricted cash	(444,876)	980,691	535,815
Cash at beginning of year	636,697	1,087,293	1,723,990
Cash at end of year	\$ 191,821	\$ 2,067,984	\$ 2,259,805
<b>Noncash Investing, Capital and Financing Activities:</b>			
Unrealized gain/(loss) on fair value of investments	\$ (157,479)	\$ (11,292)	\$ (168,771)

*See accompanying notes to financial statements.*