

Leon County, Florida
Comined Statement of Cash Flows
All Proprietary Fund Types
Year Ended September 30, 2000

	Enterprise	Internal Service	Totals (Memorandum Only)
Cash flows from operating activities			
Operating income (loss)	\$ (1,136,466)	\$ 142,687	\$ (993,779)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation and amortization	1,563,881	20,095	1,583,976
Net (increase) decrease in:			
Receivables	(148,763)	(5,688)	(154,451)
Other assets	61,070	43,538	104,608
Increase (decrease) in:			
Accounts payable	(176,240)	17,510	(158,730)
Accrued liabilities	5,091	729	5,820
Estimated liability for closure	985,007	-	985,007
Other liabilities	-	461,157	461,157
Net cash provided by operating activities	<u>1,153,580</u>	<u>680,028</u>	<u>1,833,608</u>
Cash flows from noncapital financing activities			
Repayment of interfund loans	(96,845)	-	(96,845)
Loaned to other funds	-	10,817	10,817
Tax proceeds	1,109,354	-	1,109,354
Interest paid on advances	-	-	-
Net cash provided by noncapital financing activities	<u>1,012,509</u>	<u>10,817</u>	<u>1,023,326</u>
Cash flows from capital and related financing activities:			
Acquisition and/or construction of capital assets	(1,723,603)	(16,785)	(1,740,388)
Payments on borrowings	-	-	-
Proceeds from disposal of assets	180,000	-	180,000
Transfers out	-	-	-
Net cash used in capital and related financing activities	<u>(1,543,603)</u>	<u>(16,785)</u>	<u>(1,560,388)</u>
Cash flows from investing activities			
Purchase of investments	(10,529,943)	(1,998,437)	(12,528,380)
Sale of investments	11,362,497	521,002	11,883,499
Interest received	1,034,473	375,582	1,410,055
Net cash provided by (used in) investing activities	<u>1,867,027</u>	<u>(1,101,853)</u>	<u>765,174</u>
Net (decrease) increase in cash and restricted cash	2,489,513	(427,793)	2,061,720
Cash at beginning of year	191,821	2,067,984	2,259,805
Cash at end of year	<u>\$ 2,681,334</u>	<u>\$ 1,640,191</u>	<u>\$ 4,321,525</u>
Noncash Investing, Capital and Financing Activities:			
Unrealized loss on fair value of investments	<u>\$ (40,259)</u>	<u>\$ -</u>	<u>\$ (40,259)</u>

See accompanying notes to financial statements.