

BUNCOMBE COUNTY, NORTH CAROLINA

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

FOR THE YEAR ENDED JUNE 30, 2007

	Parking Deck	After School	Inmate Commissary/ Welfare	Total Non major Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	\$ -	\$ 168,715	\$ 421,928	\$ 590,643
Cash paid for goods and services	-	(299,483)	(319,134)	(618,617)
Cash paid to employees for services	-	(182,251)	(216,828)	(399,079)
Net cash used by operating activities	-	(313,019)	(114,034)	(427,053)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	77,015	21,064	38,884	136,963
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer from (to) General Fund	2,616,094	(616,094)	-	2,000,000
CASH FLOWS FROM CAPITAL ACTIVITIES:				
Construction of capital assets	(534,271)	-	-	(534,271)
Net increase (decrease) in cash and cash equivalents	2,158,838	(908,049)	(75,150)	1,175,639
Cash and cash equivalents, beginning of year	-	908,049	660,196	1,568,245
Cash and cash equivalents, end of year	\$ 2,158,838	\$ -	\$ 585,046	\$ 2,743,884
Reconciliation of operating income (loss) to net cash used by operating activities:				
Operating income (loss)	\$ -	\$(205,994)	\$(117,581)	\$(323,575)
Adjustments to reconcile operating income to net cash used by operating activities:				
Depreciation	-	700	-	700
Changes in assets and liabilities:				
Decrease in accounts receivables	-	5,759	-	5,759
Decrease in accounts payable and accrued liabilities	-	(105,946)	4,487	(101,459)
Decrease in accrued compensated absences	-	(7,538)	(940)	(8,478)
Total adjustments	-	(107,025)	3,547	(103,478)
Net cash used by operating activities	\$ -	\$ (313,019)	\$ (114,034)	\$ (427,053)