

# BUNCOMBE COUNTY, NORTH CAROLINA

## Combining Statement of Cash Flows

### Nonmajor Enterprise Funds

FOR THE YEAR ENDED JUNE 30, 2009

	Mental Health	CJIS	Inmate Commissary/ Welfare	Total Nonmajor Enterprise Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	\$ -	\$ 1,148,414	\$ 468,406	\$ 1,616,820
Cash paid for goods and services	(586,053)	(503,377)	(280,542)	(1,369,972)
Cash paid to employees for services	-	(440,927)	(253,390)	(694,317)
Net cash provided (used) by operating activities	(586,053)	204,110	(65,526)	(447,469)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest on investments	107,680	12,321	14,116	134,117
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Loans (to)/from other funds	1,707,365	-	-	1,707,365
Transfers from other funds	302,600	-	-	302,600
Net cash provided by noncapital and related financing activities	2,009,965	-	-	2,009,965
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition and construction of capital assets	-	(103,429)	-	(103,429)
Net increase (decrease) in cash and cash equivalents	1,531,592	113,002	(51,410)	1,593,184
Cash and cash equivalents, beginning of year	-	-	398,789	398,789
Cash and cash equivalents, end of year	\$ 1,531,592	\$ 113,002	\$ 347,379	\$ 1,991,973
<b>Reconciliation of operating loss to net cash provided (used) by operating activities:</b>				
Operating loss	\$ (606,857)	\$ (437,800)	\$ (91,016)	\$ (1,135,673)
<b>Adjustments to reconcile operating loss to net cash used by operating activities:</b>				
Depreciation	15,408	606,813	19,973	642,194
<b>Changes in assets and liabilities:</b>				
Accounts receivable	-	(46,380)	-	(46,380)
Accounts payable	5,396	11,338	1,023	17,757
Salaries and payroll taxes payable	-	29,105	509	29,614
Accrued compensated absences	-	41,034	3,985	45,019
Total adjustments	20,804	641,910	25,490	688,204
Net cash provided (used) by operating activities	\$ (586,053)	\$ 204,110	\$ (65,526)	\$ (447,469)