

COUNTY OF BERNALILLO, NEW MEXICO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2007

	Business-type Activities- Enterprise Funds Total Nonmajor	Governmental Activities- Internal Service Funds
Cash flows from operating activities:		
Receipts from administration and service fees	\$ 5,346,934	\$ 5,992,670
Receipts from rents	151,191	-
Payments to employees for services	(1,268,858)	-
Payments to vendors for goods and services	(5,479,953)	(5,992,916)
Miscellaneous cash received	10,922	-
Net cash used by operating activities	(1,239,764)	(246)
Cash flows from noncapital financing activities:		
Operating grants/subsidies received	298,543	-
Contributions from other funds	117,150	-
Contributions to other funds	(103,837)	-
Transfers out from other funds	166,125	-
Payments to other funds	478,673	-
Net cash provided by noncapital financing activities	956,654	-
Cash flows from capital and related financing activities:		
Principal paid on bond maturities	(40,000)	-
Proceeds from payments of capital debt	290,391	-
Interest paid on bonds	(179,702)	-
Acquisition of capital assets	(228,706)	-
Capital grants received	452,903	-
Net cash provided by capital and related financing activities	294,886	-
Cash flows from investing activities:		
Interest received on investments	103,532	-
Net increase (decrease) in cash and cash equivalents	115,308	(246)
Cash and cash equivalents, beginning of year	2,062,941	1,601,695
Cash and cash equivalents, end of year	\$ 2,178,249	\$ 1,601,449
Reconciliation of operating loss to net cash flows used by operating activities:		
Operating income (loss)	\$ (1,371,305)	\$ -
Adjustments to reconcile operating income to net cash flows:		
Depreciation expense	368,395	-
(Increase) decrease in:		
Accounts receivable	(1,010,874)	-
Allowance for uncollectable accounts	832,178	-
Prepaid expenses	21,000	(542,923)
Deposits held in trust	9,374	(15,454)
Increase (decrease) in:		
Deferred revenue	155,774	542,923
Accounts payable	(360,910)	15,208
Due to other funds	165,084	-
Tenants payable	1,196	-
Accrued compensated absences	(49,676)	-
Net cash flows used by operating activities	\$ (1,239,764)	\$ (246)
Noncash capital activities:		
Contributions of capital assets from government	\$ 321,444	\$ -

The notes to the financial statements are an integral part of this statement.