

COUNTY OF BERNALILLO, NEW MEXICO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2006

	Business-type Activities- Enterprise Funds Total Nonmajor	Governmental Activities- Internal Service Funds
Cash flows from operating activities:		
Receipts from administration and service fees	\$ 5,416,617	\$ 3,390,722
Receipts from rents	131,415	-
Payments to employees for services	(1,382,732)	-
Payments to vendors for goods and services	(4,531,046)	(3,390,476)
Miscellaneous cash received	8,179	-
Net cash used by operating activities	<u>(357,567)</u>	<u>246</u>
Cash flows from noncapital financing activities:		
Operating grants/subsidies received	299,398	-
Contributions from other funds	8,876	-
Transfers out from other funds	200,056	-
Payments to other funds	(21,287)	-
Net cash used by noncapital financing activities	<u>287,043</u>	<u>-</u>
Cash flows from capital and related financing activities:		
Principal paid on bond maturities	832,305	-
Interest paid on bonds	(129,583)	-
Acquisition of capital assets	(863,993)	-
Capital grants received	235,119	-
Net cash provided by capital and related financing activities	<u>73,848</u>	<u>-</u>
Cash flows from investing activities:		
Interest received on investments	50,654	-
Net decrease in cash and cash equivalents	53,978	246
Cash and cash equivalents, beginning of year	<u>2,008,963</u>	<u>1,601,449</u>
Cash and cash equivalents, end of year	<u>\$ 2,062,941</u>	<u>\$ 1,601,695</u>
Reconciliation of operating loss to net cash flows used by operating activities:		
Operating income (loss)	\$ (750,808)	\$ -
Adjustments to reconcile operating income to net cash flows:		
Depreciation expense	386,269	-
(Increase) decrease in:		
Accounts receivable	(531,676)	-
Allowance for uncollectable accounts	374,053	-
Prepaid expenses	(22,370)	(1,405)
Deposits held in trust	7,818	-
Increase (decrease) in:		
Deferred revenue	60,956	1,405
Accounts payable	216,097	(92,725)
Due to other funds	(100,171)	92,971
Accrued compensated absences	2,265	-
Net cash flows used by operating activities	<u>\$ (357,567)</u>	<u>\$ 246</u>
Noncash capital activities:		
Contributions of capital assets from government	16,688	-

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