

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
For the Year Ended June 30, 2004

	Business-type Activities Enterprise Funds				Totals
	Bernalillo County Solid Waste	Seybold Village Housing Authority	Handicapped Project	Regional Juvenile Detention Center	
Cash flows from operating activities:					
Cash received from administration and service fees	\$ 3,186,199	\$ 1,531,592	\$ -	\$ 1,262,080	\$ 5,979,871
Cash received from rents	-	-	45,972	-	45,972
Cash payments to employees for services	(378,793)	(798,495)	(19,270)	(729,842)	(1,926,400)
Cash payments to vendors for goods and services	(2,974,270)	(794,815)	(56,730)	(534,166)	(4,359,981)
Miscellaneous cash received	-	-	256	-	256
Net cash used by operating activities	<u>(166,864)</u>	<u>(61,718)</u>	<u>(29,772)</u>	<u>(1,928)</u>	<u>(260,282)</u>
Cash flows from noncapital and related financing activities:					
Operating grants/subsidies received	-	-	67,687	-	67,687
Contributions from/to other funds	(99,682)	119,379	-	-	19,697
Operating transfers out from other funds	(200,000)	-	-	-	(200,000)
Payments to other funds	-	(297,462)	(317)	1,928	(295,851)
Net cash provided (used) by noncapital financing activities	<u>(299,682)</u>	<u>(178,083)</u>	<u>67,370</u>	<u>1,928</u>	<u>(408,467)</u>
Cash flows from capital and related financing activities:					
Acquisition of capital assets	-	(425,758)	(29,245)	-	(455,003)
Capital grants received	-	641,209	-	-	641,209
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>215,451</u>	<u>(29,245)</u>	<u>-</u>	<u>186,206</u>
Cash flows from investing activities:					
Interest received on investments	-	3,434	316	-	3,750
Net cash provided by investing activities	<u>-</u>	<u>3,434</u>	<u>316</u>	<u>-</u>	<u>3,750</u>
Net increase/decrease in cash and cash equivalents	<u>(366,864)</u>	<u>(20,916)</u>	<u>8,669</u>	<u>-</u>	<u>(478,793)</u>
Cash and cash equivalents, beginning of year	793,386	1,003,100	38,260	-	1,834,746
Cash and cash equivalents, end of year	<u>\$ 426,522</u>	<u>\$ 982,184</u>	<u>\$ 46,929</u>	<u>\$ -</u>	<u>\$ 1,355,953</u>
Reconciliation of operating income (loss) to net cash flows provided/used by operating activities:					
Operating income (loss)	\$ (150,147)	\$ (144,609)	\$ (95,391)	\$ 55,764	\$ (334,383)
Adjustments to reconcile net income to net cash flows:					
Depreciation	9,093	61,137	43,418	-	113,648
(Increase) decrease in:					
Accounts receivable	(239,487)	3,467	13,170	(69,035)	(291,885)
Allowance for uncollectable accounts	209,200	-	-	-	209,200
Deposits held in trust	-	-	-	147	147
Increase (decrease) in:					
Deferred revenue	13,298	-	72	-	13,370
Accounts payable	(14,963)	30,406	1,423	2,648	19,514
Due to other funds	-	-	7,536	-	7,536
Tenants payable	226	-	-	-	226
Accrued compensated absences	5,916	(12,119)	-	8,548	2,345
Net cash flows used by operating activities	<u>\$ (166,864)</u>	<u>\$ (61,718)</u>	<u>\$ (29,772)</u>	<u>\$ (1,928)</u>	<u>\$ (260,282)</u>

The Notes to Financial Statements are an integral part of this statement.