

COUNTY OF BERNALILLO, NEW MEXICO
AGENCY FUNDS
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 2004

| | <u>Balance</u> <u>July 1, 2003</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance</u> <u>June 30, 2004</u> |
|-----------------------------------|---------------------------------------|------------------|------------------|--|
| TREASURER | | | | |
| CASH OVER/SHORT FUND | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 70,712 | - | 71,200 | (488) |
| Total assets | <u>\$ 70,712</u> | <u>-</u> | <u>71,200</u> | <u>(488)</u> |
| LIABILITIES | | | | |
| Deposits held in trust for others | \$ 70,712 | - | 71,200 | (488) |
| Total liabilities | <u>\$ 70,712</u> | <u>-</u> | <u>71,200</u> | <u>(488)</u> |
| TREASURER | | | | |
| CHILDREN'S TRUST FUND | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 5,478 | 64,875 | 63,165 | 7,188 |
| Receivables - other | 630 | 615 | 630 | 615 |
| Total assets | <u>\$ 6,108</u> | <u>65,490</u> | <u>63,795</u> | <u>7,803</u> |
| LIABILITIES | | | | |
| Deposits held in trust for others | \$ 6,108 | 65,490 | 63,795 | 7,803 |
| Total liabilities | <u>\$ 6,108</u> | <u>65,490</u> | <u>63,795</u> | <u>7,803</u> |
| TREASURER | | | | |
| REFUND OVERPAYMENTS FUND | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 252,282 | 1,579,328 | 1,863,574 | (31,964) |
| Total assets | <u>\$ 252,282</u> | <u>1,579,328</u> | <u>1,863,574</u> | <u>(31,964)</u> |
| LIABILITIES | | | | |
| Deposits held in trust for others | \$ 252,282 | 1,579,328 | 1,863,574 | (31,964) |
| Total liabilities | <u>\$ 252,282</u> | <u>1,579,328</u> | <u>1,863,574</u> | <u>(31,964)</u> |
| TREASURER | | | | |
| VALUATION PROBLEMS FUND | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 5,021 | 3,380 | - | 8,401 |
| Total assets | <u>\$ 5,021</u> | <u>3,380</u> | <u>-</u> | <u>8,401</u> |
| LIABILITIES | | | | |
| Deposits held in trust for others | \$ 5,021 | 3,380 | - | 8,401 |
| Total liabilities | <u>\$ 5,021</u> | <u>3,380</u> | <u>-</u> | <u>8,401</u> |

The Notes to Financial Statements are an integral part of these statements.

COUNTY OF BERNALILLO, NEW MEXICO
 AGENCY FUNDS
 SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
 Year Ended June 30, 2004

| | Balance July 1, 2003 | Additions | Deletions | Balance June 30, 2004 |
|-----------------------------------|-------------------------|--------------------|--------------------|--------------------------|
| TREASURER | | | | |
| PARTIAL PAYMENTS FUND | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 62,588 | - | 4,413 | 58,175 |
| Total assets | <u>\$ 62,588</u> | <u>-</u> | <u>4,413</u> | <u>58,175</u> |
| LIABILITIES | | | | |
| Deposits held in trust for others | \$ 62,588 | - | 4,413 | 58,175 |
| Total liabilities | <u>\$ 62,588</u> | <u>-</u> | <u>4,413</u> | <u>58,175</u> |
| TREASURER | | | | |
| TAXES PAID IN ADVANCE FUND | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 213,534 | 14,139 | - | 227,673 |
| Total assets | <u>\$ 213,534</u> | <u>14,139</u> | <u>-</u> | <u>227,673</u> |
| LIABILITIES | | | | |
| Deposits held in trust for others | \$ 213,534 | 14,139 | - | 227,673 |
| Total liabilities | <u>\$ 213,534</u> | <u>14,139</u> | <u>-</u> | <u>227,673</u> |
| TREASURER | | | | |
| CLAIM FOR REFUND IOI FUND | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 48,424 | 9,606 | 39,157 | 18,873 |
| Total assets | <u>\$ 48,424</u> | <u>9,606</u> | <u>39,157</u> | <u>18,873</u> |
| LIABILITIES | | | | |
| Deposits held in trust for others | \$ 48,424 | 9,606 | 39,157 | 18,873 |
| Total liabilities | <u>\$ 48,424</u> | <u>9,606</u> | <u>39,157</u> | <u>18,873</u> |
| TREASURER | | | | |
| UNDISTRIBUTED TAXES | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 4,688,292 | 296,431,790 | 296,504,587 | 4,615,495 |
| Receivables - Property taxes | 22,676,012 | 22,054,263 | 22,676,012 | 22,054,263 |
| Due from other funds | 199,557 | - | 199,557 | - |
| Total assets | <u>\$ 27,563,861</u> | <u>318,486,053</u> | <u>319,380,156</u> | <u>26,669,758</u> |
| LIABILITIES | | | | |
| Deposits held in trust for others | \$ 4,816,488 | 296,431,790 | 296,632,783 | 4,615,495 |
| Due to other funds: | 71,361 | - | 71,361 | - |
| Future taxes collectible | 22,676,012 | 22,054,263 | 22,676,012 | 22,054,263 |
| Total liabilities | <u>\$ 27,563,861</u> | <u>318,486,053</u> | <u>319,380,156</u> | <u>26,669,758</u> |

The Notes to Financial Statements are an integral part of these statements.

COUNTY OF BERNALILLO, NEW MEXICO
AGENCY FUNDS
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 2004

| | Balance July 1, 2003 | Additions | Deletions | Balance June 30, 2004 |
|-----------------------------------|-------------------------|--------------------|--------------------|--------------------------|
| TREASURER | | | | |
| NSF APPLIES FUND | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 7,216 | - | 3,925 | 3,291 |
| Total assets | <u>\$ 7,216</u> | <u>-</u> | <u>3,925</u> | <u>3,291</u> |
| LIABILITIES | | | | |
| Deposits held in trust for others | \$ 7,216 | - | 3,925 | 3,291 |
| Total liabilities | <u>\$ 7,216</u> | <u>-</u> | <u>3,925</u> | <u>3,291</u> |
| TREASURER | | | | |
| CLAIM FOR REFUND FUND | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 1,020,815 | 146,009 | - | 1,166,824 |
| Total assets | <u>\$ 1,020,815</u> | <u>146,009</u> | <u>-</u> | <u>1,166,824</u> |
| LIABILITIES | | | | |
| Deposits held in trust for others | \$ 1,020,815 | 146,009 | - | 1,166,824 |
| Total liabilities | <u>\$ 1,020,815</u> | <u>146,009</u> | <u>-</u> | <u>1,166,824</u> |
| TREASURER | | | | |
| ARBITRAGE REBATE FUND | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 697,289 | - | 697,289 | - |
| Total assets | <u>\$ 697,289</u> | <u>-</u> | <u>697,289</u> | <u>-</u> |
| LIABILITIES | | | | |
| Deposits held in trust for others | \$ 697,289 | - | 697,289 | - |
| Total liabilities | <u>\$ 697,289</u> | <u>-</u> | <u>697,289</u> | <u>-</u> |
| TREASURER | | | | |
| TRUST AND ESCROW FUND | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 2,859 | - | - | 2,859 |
| Total assets | <u>\$ 2,859</u> | <u>-</u> | <u>-</u> | <u>2,859</u> |
| LIABILITIES | | | | |
| Deposits held in trust for others | \$ 2,859 | - | - | 2,859 |
| Total liabilities | <u>\$ 2,859</u> | <u>-</u> | <u>-</u> | <u>2,859</u> |
| TOTAL - TREASURER | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 7,074,510 | 298,249,127 | 299,247,310 | 6,076,327 |
| Receivables - Property taxes | 22,676,012 | 22,054,263 | 22,676,012 | 22,054,263 |
| Receivables - other | 630 | 615 | 630 | 615 |
| Due from other funds | 199,557 | - | 199,557 | - |
| Total assets | <u>\$ 29,950,709</u> | <u>320,304,005</u> | <u>322,123,509</u> | <u>28,131,205</u> |
| LIABILITIES | | | | |
| Deposits held in trust for others | \$ 7,203,336 | 298,249,742 | 299,376,136 | 6,076,942 |
| Due to other funds: | 71,361 | - | 71,361 | - |
| Future taxes collectible | 22,676,012 | 22,054,263 | 22,676,012 | 22,054,263 |
| Total liabilities | <u>\$ 29,950,709</u> | <u>320,304,005</u> | <u>322,123,509</u> | <u>28,131,205</u> |

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COUNTY OF BERNALILLO, NEW MEXICO
AGENCY FUNDS
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 2004

| | <u>Balance</u> <u>July 1, 2003</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance</u> <u>June 30, 2004</u> |
|-----------------------------------|---------------------------------------|-------------------|-------------------|--|
| COURT SERVICES FUNDS | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 5,004 | 242,511 | 243,908 | 3,607 |
| Total assets | <u>\$ 5,004</u> | <u>242,511</u> | <u>243,908</u> | <u>3,607</u> |
| LIABILITIES | | | | |
| Deposits held in trust for others | \$ 5,004 | 242,511 | 243,908 | 3,607 |
| Total liabilities | <u>\$ 5,004</u> | <u>\$ 242,511</u> | <u>\$ 243,908</u> | <u>\$ 3,607</u> |
| COUNTY SHERIFF FUND | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 224,692 | 149,140 | 115,658 | 258,174 |
| Total assets | <u>\$ 224,692</u> | <u>149,140</u> | <u>115,658</u> | <u>258,174</u> |
| LIABILITIES | | | | |
| Deposits held in trust for others | \$ 224,692 | 149,140 | 115,658 | 258,174 |
| Total liabilities | <u>\$ 224,692</u> | <u>149,140</u> | <u>115,658</u> | <u>258,174</u> |
| SPECIAL ASSESSMENTS | | | | |
| DISTRICT 84-1 FUND | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 12,795 | 300 | - | 13,095 |
| Receivables - other | 62,661 | - | 300 | 62,361 |
| Total assets | <u>\$ 75,456</u> | <u>300</u> | <u>300</u> | <u>75,456</u> |
| LIABILITIES | | | | |
| Deposits held in trust for others | \$ 75,456 | 300 | 300 | 75,456 |
| Total liabilities | <u>\$ 75,456</u> | <u>300</u> | <u>300</u> | <u>75,456</u> |
| SPECIAL ASSESSMENTS | | | | |
| DISTRICT 84-2 FUND | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 7,174 | - | - | 7,174 |
| Receivables - other | 21,905 | - | - | 21,905 |
| Total assets | <u>\$ 29,079</u> | <u>-</u> | <u>-</u> | <u>29,079</u> |
| LIABILITIES | | | | |
| Deposits held in trust for others | \$ 29,079 | - | - | 29,079 |
| Total liabilities | <u>\$ 29,079</u> | <u>-</u> | <u>-</u> | <u>29,079</u> |

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COUNTY OF BERNALILLO, NEW MEXICO
 AGENCY FUNDS
 SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
 Year Ended June 30, 2004

| | Balance July 1, 2003 | Additions | Deletions | Balance June 30, 2004 |
|-----------------------------------|-------------------------|--------------------|--------------------|--------------------------|
| SPECIAL ASSESSMENTS | | | | |
| DISTRICT 85-3 FUND | | | | |
| ASSETS | | | | |
| Receivables-other | \$ 1,804 | - | - | 1,804 |
| Total assets | <u>\$ 1,804</u> | <u>-</u> | <u>-</u> | <u>1,804</u> |
| LIABILITIES | | | | |
| Deposits held in trust for others | \$ 1,804 | - | - | 1,804 |
| Total liabilities | <u>\$ 1,804</u> | <u>-</u> | <u>-</u> | <u>1,804</u> |
| SPECIAL ASSESSMENTS | | | | |
| DISTRICT 85-4 | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 14,225 | - | - | 14,225 |
| Receivables-other | 21,699 | - | - | 21,699 |
| Total assets | <u>\$ 35,924</u> | <u>-</u> | <u>-</u> | <u>35,924</u> |
| LIABILITIES | | | | |
| Deposits held in trust for others | 35,924 | - | - | 35,924 |
| Total liabilities | <u>\$ 35,924</u> | <u>-</u> | <u>-</u> | <u>35,924</u> |
| SPECIAL ASSESSMENTS | | | | |
| DISTRICT 85-5 | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 1,103 | 3,507 | 4,540 | 70 |
| Receivables-other | 4,998 | - | 3,198 | 1,800 |
| Total assets | <u>\$ 6,101</u> | <u>3,507</u> | <u>7,738</u> | <u>1,870</u> |
| LIABILITIES | | | | |
| Deposits held in trust for others | 6,101 | 3,507 | 7,738 | 1,870 |
| Total liabilities | <u>\$ 6,101</u> | <u>3,507</u> | <u>7,738</u> | <u>1,870</u> |
| SPECIAL ASSESSMENTS | | | | |
| DISTRICT 83-1 | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 406,791 | 573,848 | 296,403 | 684,236 |
| Receivables-other | 3,356,756 | - | 2,140,646 | 1,216,110 |
| Total assets | <u>\$ 3,763,547</u> | <u>573,848</u> | <u>2,437,049</u> | <u>1,900,346</u> |
| LIABILITIES | | | | |
| Deposits held in trust for others | 3,763,547 | 573,848 | 2,437,049 | 1,900,346 |
| Total liabilities | <u>\$ 3,763,547</u> | <u>573,848</u> | <u>2,437,049</u> | <u>1,900,346</u> |
| TOTAL | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 7,746,294 | 299,218,433 | 299,907,819 | 7,056,908 |
| Receivables - Property taxes | 22,676,012 | 22,054,263 | 22,676,012 | 22,054,263 |
| Receivables - other | 3,470,453 | 615 | 2,144,774 | 1,326,294 |
| Due from other funds | 199,557 | - | 199,557 | - |
| Total assets | <u>\$ 34,092,316</u> | <u>321,273,311</u> | <u>324,928,162</u> | <u>30,437,465</u> |
| LIABILITIES | | | | |
| Deposits held in trust for others | \$ 11,344,943 | 299,219,048 | 302,180,789 | 8,383,202 |
| Due to other funds: | 71,361 | - | 71,361 | - |
| Future taxes collectible | 22,676,012 | 22,054,263 | 22,676,012 | 22,054,263 |
| Total liabilities | <u>\$ 34,092,316</u> | <u>321,273,311</u> | <u>324,928,162</u> | <u>30,437,465</u> |

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