

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING STATEMENT OF NET ASSETS
NONMAJOR PROPRIETARY FUNDS
June 30, 2005

	Business-type Activities Enterprise Funds					Totals
	Solid Waste	Bernalillo County Housing Authority	Seybold Village Handicapped Project	Regional Juvenile Detention Center	El Centro Familiar	
ASSETS						
Current assets:						
Cash and investments	\$ 163,880	\$ 1,254,532	\$ 119,220	\$ -	\$ 458,549	\$ 1,996,181
Accounts receivable, net	484,250	87,540	6,774	348,948	2,243	929,755
Accrued interest receivable	-	-	-	-	176	176
Due from other funds	-	499,712	32,171	-	63	531,946
Total current assets	<u>648,130</u>	<u>1,841,784</u>	<u>158,165</u>	<u>348,948</u>	<u>461,031</u>	<u>3,458,058</u>
Noncurrent assets:						
Capital assets:						
Land	34,000	159,000	205,500	-	36,852	435,352
Buildings	681,791	928,316	1,959,972	-	2,556,925	6,127,004
Construction in progress	-	110,317	22,642	-	-	132,959
Equipment, machinery, and furniture	2,636,004	310,857	1,293	-	5,130	2,953,284
Less accumulated depreciation	(2,420,344)	(439,588)	(767,853)	-	(602,974)	(4,230,759)
Total noncurrent assets	<u>931,451</u>	<u>1,068,902</u>	<u>1,421,554</u>	<u>-</u>	<u>1,995,933</u>	<u>5,417,840</u>
Total assets	<u>\$ 1,579,581</u>	<u>\$ 2,910,686</u>	<u>\$ 1,579,719</u>	<u>\$ 348,948</u>	<u>\$ 2,456,964</u>	<u>\$ 8,875,898</u>
LIABILITIES						
Current liabilities:						
Accounts payable	\$ 131,163	\$ 60,776	\$ 8,346	\$ 43,030	\$ -	\$ 243,315
Compensated absences	3,822	4,894	-	840	-	9,556
Accrued payroll	18,506	-	-	53,665	-	72,171
Due to other funds	-	477,335	62,176	142,768	71,272	753,551
Deferred revenue	243,640	15,871	-	-	794	260,305
Revenue bonds payable	-	-	-	-	35,000	35,000
Total current liabilities	<u>397,131</u>	<u>558,876</u>	<u>70,522</u>	<u>240,303</u>	<u>107,066</u>	<u>1,373,898</u>
Noncurrent liabilities:						
Compensated absences	66,368	97,478	-	32,892	-	196,738
Deposits held in trust for others	-	-	-	5,552	8,763	14,315
Advance from other funds	335,557	-	-	-	-	335,557
Revenue bonds payable	-	-	-	-	1,780,000	1,780,000
Total noncurrent liabilities	<u>401,925</u>	<u>97,478</u>	<u>-</u>	<u>38,444</u>	<u>1,788,763</u>	<u>2,326,610</u>
Total liabilities	<u>799,056</u>	<u>656,354</u>	<u>70,522</u>	<u>278,747</u>	<u>1,895,829</u>	<u>3,700,508</u>
NET ASSETS						
Invested in capital assets, net of related debt	931,452	1,068,662	1,421,554	-	180,933	3,602,601
Unrestricted (deficit)	(150,927)	1,185,670	87,643	70,201	380,202	1,572,789
Total net assets	<u>\$ 780,525</u>	<u>\$ 2,254,332</u>	<u>\$ 1,509,197</u>	<u>\$ 70,201</u>	<u>\$ 561,135</u>	<u>\$ 5,175,390</u>

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