

COUNTY OF BERNALILLO, NEW MEXICO  
 BALANCE SHEET  
 GOVERNMENTAL FUNDS  
 JUNE 30, 2007

	General	TRAN Debt Service	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and investments	\$ 120,625,389	\$ 31,302,446	\$ 68,928,167	\$ 220,856,002
Accounts receivable, net	59,765,052	-	7,325,775	67,090,827
Accrued interest receivable	1,441,446	-	670,475	2,111,921
Note receivable	176,003	-	66,010	242,013
Due from other funds	11,069,076	-	145,573	11,214,649
Due from grantor	-	-	29,944,397	29,944,397
Inventory	253,130	-	-	253,130
Prepaid assets	127,549	-	-	127,549
Advances to other funds	1,497,000	-	133,361	1,630,361
Cash - restricted	-	-	16,681,279	16,681,279
Total assets	<u>\$ 194,954,645</u>	<u>\$ 31,302,446</u>	<u>\$ 123,895,037</u>	<u>\$ 350,152,128</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 4,534,316	\$ -	\$ 11,190,248	\$ 15,724,564
Retainage payable	6,471	-	1,965,762	1,972,233
TRAN payable	30,000,000	30,000,000	-	60,000,000
Accrued payroll	3,568,949	-	168,341	3,737,290
Unearned revenue	9,782,309	-	8,500,299	18,282,608
Due to other funds	357,817	-	10,186,610	10,544,427
Due to grantor	-	-	239,206	239,206
Advances from other funds	-	-	1,497,000	1,497,000
Total liabilities	<u>48,249,862</u>	<u>30,000,000</u>	<u>33,747,466</u>	<u>111,997,328</u>
Fund balances:				
Reserved for:				
Notes receivable	176,003	-	66,010	242,013
Advances to other funds	1,497,000	-	-	1,497,000
Inventory	253,130	-	-	253,130
Prepaid items	127,549	-	133,361	260,910
Debt service	-	1,302,446	21,202,244	22,504,690
Encumbrances	8,332,690	-	31,614,447	39,947,137
Reserve requirement	62,116,232	-	-	62,116,232
Detox services	-	-	900,000	900,000
Unreserved, designated for:				
Subsequent years' expenditures	39,709,114	-	-	39,709,114
Salary adjustment	4,100,000	-	-	4,100,000
Capital projects	10,000,000	-	-	10,000,000
Building funds	15,000,000	-	-	15,000,000
Stabilization	5,393,065	-	-	5,393,065
Unreserved, undesignated for:				
General fund	-	-	-	-
Special revenue fund	-	-	4,893,091	4,893,091
Capital projects fund	-	-	31,338,418	31,338,418
Total fund balances	<u>146,704,783</u>	<u>1,302,446</u>	<u>90,147,571</u>	<u>238,154,800</u>
Total liabilities and fund balances	<u>\$ 194,954,645</u>	<u>\$ 31,302,446</u>	<u>\$ 123,895,037</u>	<u>\$ 350,152,128</u>

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