

COUNTY OF BERNALILLO, NEW MEXICO
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
June 30, 2006

	<u>Business-type Activities</u> <u>Enterprise Funds</u> <u>Total</u> <u>Nonmajor</u>	<u>Governmental</u> <u>Activities-</u> <u>Internal</u> <u>Service Funds</u>
ASSETS		
Current assets:		
Cash and investments	\$ 2,062,941	\$ 1,601,695
Accounts receivable, net	1,087,379	-
Accrued interest receivable	176	-
Due from other funds	529,488	196,952
Held for sale	962,754	-
Prepaid assets	22,369	1,134,043
Total current assets	<u>4,665,107</u>	<u>2,932,690</u>
Noncurrent assets:		
Capital assets:		
Land	435,352	-
Buildings	6,126,254	-
Construction in progress	34,838	-
Equipment, machinery, and furniture	3,020,039	-
Less accumulated depreciation	<u>(4,666,983)</u>	<u>-</u>
Total noncurrent assets	<u>4,949,500</u>	<u>-</u>
Total assets	<u>9,614,607</u>	<u>2,932,690</u>
LIABILITIES		
Current liabilities:		
Accounts payable and other current liabilities	702,140	197,198
Compensated absences	10,428	-
Accrued payroll	52,261	-
Due to other funds	629,692	-
Unearned revenue	321,260	1,134,043
Current portion of note payable	5,980	-
Current portion of revenue bonds	<u>40,000</u>	<u>-</u>
Total current liabilities	<u>1,761,761</u>	<u>1,331,241</u>
Noncurrent liabilities:		
Compensated absences	198,132	-
Deposits held in trust for others	22,133	-
Advance from other funds	237,199	-
Note payable	861,325	-
Revenue bonds payable	<u>1,740,000</u>	<u>-</u>
Total noncurrent liabilities	<u>3,058,789</u>	<u>-</u>
Total liabilities	<u>4,820,550</u>	<u>1,331,241</u>
NET ASSETS		
Invested in capital assets, net of related debt	4,204,373	-
Unrestricted	<u>589,684</u>	<u>1,601,449</u>
Total net assets	<u>\$ 4,794,057</u>	<u>\$ 1,601,449</u>

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