

**COUNTY OF BERNALILLO, NEW MEXICO
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2004**

	<u>General</u>	<u>Grants Fund</u>	<u>Water/ Wastewater Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and investments	\$ 64,216,350	\$ -	\$ 23,704,729	\$ 86,686,014	\$ 174,607,093
Bond receivable	-	-	-	11,752,547	11,752,547
Accounts receivable	16,688,139	-	-	1,592,681	18,280,820
Accrued interest receivable	116,874	-	52,431	326,538	495,843
Note receivable	9,479	-	-	-	9,479
Due from other funds	4,503,471	829,162	129,930	167,350	5,629,913
Due from grantor	-	6,105,325	888,314	3,628,026	10,621,665
Inventory	38,271	-	-	-	38,271
Prepaid assets	120,233	-	-	2,076	122,309
Advances to other funds	1,497,000	-	-	431,097	1,928,097
Cash - restricted	-	-	500,000	-	500,000
Total assets	<u>\$ 87,189,817</u>	<u>\$ 6,934,487</u>	<u>\$ 25,275,404</u>	<u>\$ 104,586,329</u>	<u>\$ 223,986,037</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 1,533,407	\$ 1,730,097	\$ 748,836	\$ 1,631,782	\$ 5,644,122
Retainage payable	-	61,397	151,282	22,963	235,642
TRAN payable	25,000,000	-	-	20,000,000	45,000,000
Accrued payroll	4,036,435	93,093	3,419	112,649	4,245,596
Deferred revenue	7,318,767	456,150	2,214,309	3,105,251	13,094,477
Due to other funds	1,368,257	3,196,750	4,093	1,506,855	6,075,955
Due to grantor	-	-	-	21,609	21,609
Advances from other funds	-	1,397,000	-	100,000	1,497,000
Total liabilities	<u>39,256,866</u>	<u>6,934,487</u>	<u>3,121,939</u>	<u>26,501,109</u>	<u>75,814,401</u>
Fund balances:					
Reserved for:					
Notes receivable	9,479	-	-	-	9,479
Advances to other funds	1,497,000	-	-	431,097	1,928,097
Inventory	38,271	-	-	-	38,271
Prepaid items	120,232	-	-	-	120,232
Debt service	-	-	-	19,867,900	19,867,900
Encumbrances	2,658,618	2,905,922	13,739,434	12,240,893	31,544,867
Subsequent years' expenditures	43,609,351	-	-	-	43,609,351
Unreserved reported in:					
Special revenue fund	-	(2,905,922)	-	6,873,113	3,967,191
Capital projects fund	-	-	8,414,031	38,672,217	47,086,248
Total fund balances	<u>47,932,951</u>	<u>-</u>	<u>22,153,465</u>	<u>78,085,220</u>	<u>148,171,636</u>
Total liabilities and fund balances	<u>\$ 87,189,817</u>	<u>\$ 6,934,487</u>	<u>\$ 25,275,404</u>	<u>\$ 104,586,329</u>	<u>\$ 223,986,037</u>

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