

**COUNTY OF BERNALILLO, NEW MEXICO**  
**AGENCY FUNDS**  
**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES**  
**Year Ended June 30, 2007**

	<u>Balance July 1, 2006</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2007</u>
<b>TREASURER CASH OVER/SHORT FUND</b>				
<b>ASSETS</b>				
Cash and investments	\$ (825)	\$ (133)	\$ -	\$ (958)
<b>LIABILITIES</b>				
Deposits held in trust for others	\$ (825)	\$ (133)	\$ -	\$ (958)
<b>TREASURER CHILDREN'S TRUST FUND</b>				
<b>ASSETS</b>				
Cash and investments	\$ (2,329)	\$ 66,195	\$ 66,345	\$ (2,479)
Receivables - other	540	285	540	285
Total assets	<u>\$ (1,789)</u>	<u>\$ 66,480</u>	<u>\$ 66,885</u>	<u>\$ (2,194)</u>
<b>LIABILITIES</b>				
Deposits held in trust for others	<u>\$ (1,789)</u>	<u>\$ 66,480</u>	<u>\$ 66,885</u>	<u>\$ (2,194)</u>
<b>TREASURER REFUND OVERPAYMENTS FUND</b>				
<b>ASSETS</b>				
Cash and investments	<u>\$ 186,764</u>	<u>\$ 5,684,618</u>	<u>\$ 1,404,860</u>	<u>\$ 4,466,522</u>
<b>LIABILITIES</b>				
Deposits held in trust for others	<u>\$ 186,764</u>	<u>\$ 5,684,618</u>	<u>\$ 1,404,860</u>	<u>\$ 4,466,522</u>
<b>TREASURER VALUATION PROBLEMS FUND</b>				
<b>ASSETS</b>				
Cash and investments	<u>\$ 8,401</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,401</u>
<b>LIABILITIES</b>				
Deposits held in trust for others	<u>\$ 8,401</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,401</u>
<b>TREASURER PARTIAL PAYMENTS FUND</b>				
<b>ASSETS</b>				
Cash and investments	<u>\$ 58,175</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,175</u>
<b>LIABILITIES</b>				
Deposits held in trust for others	<u>\$ 58,175</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,175</u>
<b>TREASURER TAXES PAID IN ADVANCE FUND</b>				
<b>ASSETS</b>				
Cash and investments	<u>\$ 168,627</u>	<u>\$ (21,469)</u>	<u>\$ -</u>	<u>\$ 147,158</u>
<b>LIABILITIES</b>				
Deposits held in trust for others	<u>\$ 168,627</u>	<u>\$ (21,469)</u>	<u>\$ -</u>	<u>\$ 147,158</u>

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COUNTY OF BERNALILLO, NEW MEXICO  
 AGENCY FUNDS  
 SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES  
 Year Ended June 30, 2007

	Balance July 1, 2006	Additions	Deletions	Balance June 30, 2007
<b>TREASURER</b>				
<b>CLAIM FOR REFUND IOI FUND</b>				
<b>ASSETS</b>				
Cash and investments	\$ 63,662	\$ 4,668	\$ -	\$ 68,330
Receivables - other	-	706	-	706
Total assets	<u>\$ 63,662</u>	<u>\$ 5,374</u>	<u>\$ -</u>	<u>\$ 69,036</u>
<b>LIABILITIES</b>				
Deposits held in trust for others	<u>\$ 63,662</u>	<u>\$ 5,374</u>	<u>\$ -</u>	<u>\$ 69,036</u>
<b>TREASURER</b>				
<b>UNDISTRIBUTED TAXES</b>				
<b>ASSETS</b>				
Cash and investments	\$ 6,503,859	\$ 355,258,281	\$ 357,011,751	\$ 4,750,389
Receivables - Property taxes	21,586,184	22,986,701	21,586,184	22,986,701
Total assets	<u>\$ 28,090,043</u>	<u>\$ 378,244,982</u>	<u>\$ 378,597,935</u>	<u>\$ 27,737,090</u>
<b>LIABILITIES</b>				
Deposits held in trust for others	\$ 6,503,859	\$ 355,258,281	\$ 357,011,751	\$ 4,750,389
Future taxes collectible	21,586,184	22,986,701	21,586,184	22,986,701
Total liabilities	<u>\$ 28,090,043</u>	<u>\$ 378,244,982</u>	<u>\$ 378,597,935</u>	<u>\$ 27,737,090</u>
<b>TREASURER</b>				
<b>NSF APPLIES FUND</b>				
<b>ASSETS</b>				
Cash and investments	<u>\$ 3,291</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,291</u>
<b>LIABILITIES</b>				
Deposits held in trust for others	<u>\$ 3,291</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,291</u>
<b>TREASURER</b>				
<b>CLAIM FOR REFUND FUND</b>				
<b>ASSETS</b>				
Cash and investments	<u>\$ 1,803,849</u>	<u>\$ 370,036</u>	<u>\$ -</u>	<u>\$ 2,173,885</u>
<b>LIABILITIES</b>				
Deposits held in trust for others	<u>\$ 1,803,849</u>	<u>\$ 370,036</u>	<u>\$ -</u>	<u>\$ 2,173,885</u>
<b>TREASURER</b>				
<b>TRUST AND ESCROW FUND</b>				
<b>ASSETS</b>				
Cash and investments	<u>\$ 2,859</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,859</u>
<b>LIABILITIES</b>				
Deposits held in trust for others	<u>\$ 2,859</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,859</u>
<b>TOTAL - TREASURER</b>				
<b>TREASURER</b>				
<b>ASSETS</b>				
Cash and investments	\$ 8,796,333	\$ 361,362,196	\$ 358,482,956	\$ 11,675,573
Receivables - Property taxes	21,586,184	22,986,701	21,586,184	22,986,701
Receivables - other	540	991	540	991
Total assets	<u>\$ 30,383,057</u>	<u>\$ 384,349,888</u>	<u>\$ 380,069,680</u>	<u>\$ 34,663,265</u>
<b>LIABILITIES</b>				
Deposits held in trust for others	\$ 8,796,873	\$ 361,363,187	\$ 358,483,496	\$ 11,676,564
Future taxes collectible	21,586,184	22,986,701	21,586,184	22,986,701
Total liabilities	<u>\$ 30,383,057</u>	<u>\$ 384,349,888</u>	<u>\$ 380,069,680</u>	<u>\$ 34,663,265</u>

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**COUNTY OF BERNALILLO, NEW MEXICO**  
**AGENCY FUNDS**  
**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES**  
**Year Ended June 30, 2007**

	<u>Balance July 1, 2006</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2007</u>
<b>COURT SERVICES FUNDS</b>				
<b>ASSETS</b>				
Cash and investments	\$ 4,779	\$ 350,130	\$ 353,806	\$ 1,103
<b>LIABILITIES</b>				
Deposits held in trust for others	\$ 4,779	\$ 350,130	\$ 353,806	\$ 1,103
<b>COUNTY SHERIFF FUND</b>				
<b>ASSETS</b>				
Cash and investments	\$ 508,287	\$ 318,158	\$ 316,857	\$ 509,588
<b>LIABILITIES</b>				
Deposits held in trust for others	\$ 508,287	\$ 318,158	\$ 316,857	\$ 509,588
<b>SPECIAL ASSESSMENTS DISTRICT 84-1 FUND</b>				
<b>ASSETS</b>				
Cash and investments	\$ 18,625	\$ 180	\$ -	\$ 18,805
Receivables - other	56,830	-	180	56,650
Total assets	<u>\$ 75,455</u>	<u>\$ 180</u>	<u>\$ 180</u>	<u>\$ 75,455</u>
<b>LIABILITIES</b>				
Deposits held in trust for others	\$ 75,455	\$ 180	\$ 180	\$ 75,455
<b>SPECIAL ASSESSMENTS DISTRICT 84-2 FUND</b>				
<b>ASSETS</b>				
Cash and investments	\$ 10,559	\$ -	\$ -	\$ 10,559
Receivables - other	17,083	-	-	17,083
Total assets	<u>\$ 27,642</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,642</u>
<b>LIABILITIES</b>				
Deposits held in trust for others	\$ 27,642	\$ -	\$ -	\$ 27,642
<b>SPECIAL ASSESSMENTS DISTRICT 85-3 FUND</b>				
<b>ASSETS</b>				
Receivables-other	\$ 1,804	\$ -	\$ -	\$ 1,804
<b>LIABILITIES</b>				
Deposits held in trust for others	\$ 1,804	\$ -	\$ -	\$ 1,804
<b>SPECIAL ASSESSMENTS DISTRICT 85-4</b>				
<b>ASSETS</b>				
Cash and investments	\$ 15,526	\$ 377	\$ -	\$ 15,903
Receivables-other	20,398	-	377	20,021
Total assets	<u>\$ 35,924</u>	<u>\$ 377</u>	<u>\$ 377</u>	<u>\$ 35,924</u>
<b>LIABILITIES</b>				
Deposits held in trust for others	\$ 35,924	\$ 377	\$ 377	\$ 35,924

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 AGENCY FUNDS  
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 Year Ended June 30, 2007

	Balance July 1, 2006	Additions	Deletions	Balance June 30, 2007
<b>SPECIAL ASSESSMENTS</b>				
<b>DISTRICT 85-5</b>				
<b>ASSETS</b>				
Receivables-other	\$ 959	\$ -	\$ -	\$ 959
<b>LIABILITIES</b>				
Deposits held in trust for others	\$ 959	\$ -	\$ -	\$ 959
<b>SPECIAL ASSESSMENTS</b>				
<b>DISTRICT 83-1</b>				
<b>ASSETS</b>				
Cash and investments	\$ 104,356	\$ 134,381	\$ 89,937	\$ 148,800
Due from other funds	58,906	-	58,906	-
Receivables-other	636,535	-	24,185	612,350
Total assets	<u>\$ 799,797</u>	<u>\$ 134,381</u>	<u>\$ 173,028</u>	<u>\$ 761,150</u>
<b>LIABILITIES</b>				
Deposits held in trust for others	\$ 799,797	\$ 134,381	\$ 173,028	\$ 761,150
<b>SPECIAL ASSESSMENTS</b>				
<b>DISTRICT 83-1B</b>				
<b>ASSETS</b>				
Cash and investments	\$ 289,220	\$ -	\$ 273,594	\$ 15,626
Receivables - Property taxes	1,885,000	-	100,000	1,785,000
Total assets	<u>\$ 2,174,220</u>	<u>\$ -</u>	<u>\$ 373,594</u>	<u>\$ 1,800,626</u>
<b>LIABILITIES</b>				
Deposits held in trust for others	\$ 230,314	\$ -	\$ 214,688	\$ 15,626
Due to other funds	58,906	-	58,906	-
Future taxes collectible	1,885,000	-	100,000	1,785,000
Total liabilities	<u>\$ 2,174,220</u>	<u>\$ -</u>	<u>\$ 373,594</u>	<u>\$ 1,800,626</u>
<b>TOTAL</b>				
<b>TREASURER</b>				
<b>ASSETS</b>				
Cash and investments	\$ 9,747,685	\$ 362,165,422	\$ 359,517,150	\$ 12,395,957
Receivables - Property taxes	23,471,184	22,986,701	21,686,184	24,771,701
Receivables - other	734,149	991	25,282	709,858
Due from other funds	58,906	-	58,906	-
Total assets	<u>\$ 34,011,924</u>	<u>\$ 385,153,114</u>	<u>\$ 381,287,522</u>	<u>\$ 37,877,516</u>
<b>LIABILITIES</b>				
Deposits held in trust for others	\$ 10,481,834	\$ 362,166,413	\$ 359,542,432	\$ 13,105,815
Due to other funds	58,906	-	58,906	-
Future taxes collectible	23,471,184	22,986,701	21,686,184	24,771,701
Total liabilities	<u>\$ 34,011,924</u>	<u>\$ 385,153,114</u>	<u>\$ 381,287,522</u>	<u>\$ 37,877,516</u>

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