COUNTY OF BERNALILLO, NEW MEXICO
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2007

	Special Revenue								
	Public Works Grants	Emergency Medical Services	Recreation	DWI Services	Farm and Range	Valuation	Fire Districts	Law Enforcement Protection	County Indigent
ASSETS									
Cash and investments	$ -	$ 65,828	$ 5,430	$ 757,921	$ 552	$4,431,718	$ 81,421	$ 27,825	$ 130,290
Accounts receivable, net	-	-	569	600,000	-	-	-	-	2,041,085
Accrued interest receivable	-	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	162	-	-	-	-
Due from grantor	5,224,557	-	-	1,243,309	-	-	-	-	-
Cash-restricted	-	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-	-
Total assets	$ 5,224,557	$ 65,828	$ 5,999	$2,601,230	$ 714	$4,431,718	$ 81,421	$ 27,825	$2,171,375
LIABILITIES									
Accounts payable	$ 256,771	$ 19,442	$ 2,250	$ 911,116	$ -	$ 24,747	$ 18,930	$ 10,284	$1,964,343
Retainage payable	-	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	48,530	-	42,168	-	-	-
Unearned revenue	73,352	-	-	1,596,075	-	-	-	-	-
Due to other funds	4,794,434	-	-	-	-	-	-	-	-
Due to grantor	-	-	-	-	-	-	-	-	-
Advances from other funds	100,000	-	-	-	-	-	-	-	-
Total liabilities	5,224,557	19,442	2,250	2,555,721	-	66,915	18,930	10,284	1,964,343
FUND BALANCES									
Reserved for:									
Advances to other funds	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Encumbrances	1,422,505	7,622	1,517	245,391	-	51,948	42,104	9,537	-
Note receivable	-	-	-	-	-	-	-	-	-
Detox service	-	-	-	900,000	-	-	-	-	-
Unreserved (deficit):									
Undesignated	(1,422,505)	38,764	2,232	(1,099,882)	714	4,312,855	20,387	8,004	207,032
Total fund balances (deficit)	-	46,386	3,749	45,509	714	4,364,803	62,491	17,541	207,032
Total liabilities and fund balances	$ 5,224,557	$ 65,828	$ 5,999	$2,601,230	$ 714	$4,431,718	$ 81,421	$ 27,825	$2,171,375

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

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2007

	Special Revenue										
	ERDA	Section 8 Housing-Voucher	Regional Correction Center	Sheriff's Investigative Fund	Environmental Health	Grants Fund	Law Enforcement Block Grants	Clerk's Recording & Filing	Community Service	Industrial Revenue Bonds	Special Revenue Total
ASSETS											
Cash and investments	$ 402,952	$ 1,036,069	$ 2,688,247	$ 804,871	$ 3,063,415	$ -	$ 134,838	$1,114,125	$ 227,765	$ 796,643	$10,771,910
Accounts receivable, net	430	1,620	2,927,137	-	709,466	450	2,177	2,636	50,290	93,051	6,428,911
Accrued interest receivable	5,009	-	-	-	-	-	955	-	-	-	5,964
Notes receivable	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	145,411	-	-	-	-	145,573
Due from grantor	-	-	-	-	-	9,510,475	102,304	-	-	-	16,080,645
Cash-restricted	-	-	-	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	133,361	-	-	-	-	-	133,361
Total assets	$ 408,391	$ 1,037,689	$ 5,615,384	$ 804,871	$ 3,905,242	9,656,336	$ 240,274	$1,116,761	$ 278,055	$ 891,694	$38,566,364
LIABILITIES											
Accounts payable	$ 10,668	$ 202,762	$ 1,299,134	$ -	$ 308,043	$ 2,374,253	$ -	$ -	$ -	$ 50,710	$ 7,453,453
Retainage payable	-	-	-	-	-	159,239	-	-	-	-	159,239
Accrued payroll	-	21,643	-	-	1,168	48,450	-	-	-	-	161,959
Unearned revenue	-	5,817	-	-	151,859	913,808	240,274	-	-	-	2,981,185
Due to other funds	-	420,080	-	-	-	4,763,586	-	-	-	-	9,978,080
Due to grantor	-	239,206	-	-	-	-	-	-	-	-	239,206
Advances from other funds	-	-	-	-	-	1,397,000	-	-	-	-	1,497,000
Total liabilities	10,668	889,488	1,299,134	-	461,070	9,656,336	240,274	-	-	50,710	22,470,122
FUND BALANCES											
Reserved for:											
Advances to other funds	-	-	-	-	133,361	-	-	-	-	-	133,361
Debt service	-	-	-	-	-	-	-	-	-	-	-
Encumbrances	13,094	-	-	-	326,914	7,890,875	16,679	74,162	14,000	53,442	10,169,790
Note receivable	-	-	-	-	-	-	-	-	-	-	-
Detox service	-	-	-	-	-	-	-	-	-	-	900,000
Unreserved (deficit):											
Undesignated	384,629	148,201	4,316,250	804,871	2,984,897	(7,890,875)	(16,679)	1,042,599	264,055	787,542	4,893,091
Total fund balances (deficit)	397,723	148,201	4,316,250	804,871	3,445,172	-	-	1,116,761	278,055	840,984	16,096,242
Total liabilities and fund balances	$ 408,391	$ 1,037,689	$ 5,615,384	$ 804,871	$ 3,906,242	$ 9,656,336	$ 240,274	$1,116,761	$ 278,055	$ 891,694	$38,566,364

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

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2007

	Debt Service						
	General Obligation Bond Debt Service	Series 1996 Debt Service	Refunding Series 1998 Debt Service	Refunding Series 1998 Reserve	Series 1998B Debt Service	Series 1998B Reserve	Series 1997 Debt Service
ASSETS							
Cash and investments	$ 4,112,909	$ 58	$ 533	$ -	$ 203,597	$ -	$ 6,684
Accounts receivable, net	712,815	-	-	-	-	-	-
Accrued interest receivable	46,002	-	65,829	-	81,354	-	21,802
Notes receivable	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from grantor	-	-	-	-	-	-	-
Cash-restricted	-	-	-	4,615,582	-	5,438,448	-
Advances to other funds	-	-	-	-	-	-	-
Total assets	$ 4,871,726	$ 58	$ 66,362	$ 4,615,582	$ 284,951	$ 5,438,448	$ 28,486
LIABILITIES							
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Retainage payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Unearned revenue	594,032	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Due to grantor	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
Total liabilities	594,032	-	-	-	-	-	-
FUND BALANCES							
Reserved for:							
Advances to other funds	-	-	-	-	-	-	-
Debt service	4,277,694	58	66,362	4,615,582	284,951	5,438,448	28,486
Encumbrances	-	-	-	-	-	-	-
Note receivable	-	-	-	-	-	-	-
Detox service	-	-	-	-	-	-	-
Unreserve:							
Undesignated	-	-	-	-	-	-	-
Total fund balances (deficit)	4,277,694	58	66,362	4,615,582	284,951	5,438,448	28,486
Total liabilities and fund balances	$ 4,871,726	$ 58	$ 66,362	$ 4,615,582	$ 284,951	$ 5,438,448	$ 28,486

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

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2007

	Debt Service					Capital Projects		
	Series 1997 Reserve	Refunding Series 2005 Debt Service	Refunding Series 2005 Reserve	Series 2004 Debt Service	Debt Service Total	2004 Revenue Bond	Water/ Wastewater	Library
ASSETS								
Cash and investments	$ -	$ -	$ -	$ -	$ 4,323,781	$ 836,725	$16,996,781	$ 99,093
Accounts receivable, net	-	-	-	-	712,815	-	-	-
Accrued interest receivable	-	69,525	-	2,419	286,931	9,335	176,853	1,026
Notes receivable	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Due from grantor	-	-	-	-	-	-	4,099,007	-
Cash-restricted	1,693,500	-	4,933,749	-	16,681,279	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-
Total assets	$ 1,693,500	$ 69,525	$ 4,933,749	$ 2,419	$22,004,806	$ 846,060	$21,276,641	$ 100,119
LIABILITIES								
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,604,738	$ -
Retainage payabe	-	-	-	-	-	-	637,545	-
Acrued payroll	-	-	-	-	-	-	1,487	-
Unearned revenue	-	-	-	-	594,032	-	2,370,400	-
Due to other funds	-	65,998	-	142,532	208,530	-	-	-
Due to grantor	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
Total liabilities	-	65,998	-	142,532	802,562	-	4,614,170	-
FUND BALANCES								
Reserved for:								
Advances to other funds	-	-	-	-	-	-	-	-
Debt service	1,693,500	3,527	4,933,749	(140,113)	21,202,244	-	-	-
Encumbrances	-	-	-	-	-	53,049	13,468,761	5,166
Note receivable	-	-	-	-	-	-	-	-
Detox service	-	-	-	-	-	-	-	-
Unreserve:								
Undesignated	-	-	-	-	-	793,011	3,193,710	94,953
Total fund balances (deficit)	1,693,500	3,527	4,933,749	(140,113)	21,202,244	846,060	16,662,471	100,119
Total liabilities and fund balances	$ 1,693,500	$ 69,525	$ 4,933,749	$ 2,419	$22,004,806	$ 846,060	$21,276,641	$ 100,119

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

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2007

	Capital Projects					
	Road Support Services	Storm Sewer Construction	Juvenile Center Bonds	Facilities Bonds	Parks & Recreation Bonds	Open Space
ASSETS						
Cash and investments	$ 988,888	$ 1,319,492	$ 48,433	$ 633,709	$ 1,869,138	$ 12,691,072
Accounts receivable, net	-	-	-	-	-	184,049
Accrued interest receivable	11,248	17,867	512	6,549	20,048	-
Notes receivable	-	-	-	-	-	
Due from other funds	-	-	-	-	-	-
Due from grantor	-	2,928,417	-	-	-	-
Cash-restricted	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Total assets	$ 1,000,136	$ 4,265,776	$ 48,945	$ 640,258	$ 1,889,186	$ 12,875,121
LIABILITIES						
Accounts payable	$ 60,250	$ 630,508	$ 2,585	$ 477	$ 8,758	$ 139,710
Retainage payable	-	-	-	-	-	31,126
Accrued payroll	-	-	-	-	-	4,895
Unearned revenue	-	277,550	-	-	-	148,353
Due to other funds	-	-	-	-	-	-
Due to grantor	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-
Total liabilities	60,250	908,058	2,585	477	8,758	324,084
FUND BALANCES						
Reserved for:						
Advances to other funds	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Encumbrances	225,563	547,384	8,339	131,539	1,290,698	183,740
Note receivable	-	-	-	-	-	-
Detox service	-	-	-	-	-	-
Unreserved:						
Undesignated	714,323	2,810,334	38,021	508,242	589,730	12,367,297
Total fund balances (deficit)	939,886	3,357,718	46,360	639,781	1,880,428	12,551,037
Total liabilities and fund balances	$ 1,000,136	$ 4,265,776	$ 48,945	$ 640,258	$ 1,889,186	$ 12,875,121

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

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2007

	Capital Projects							
	1998 Refunding Revenue Bond	Sheriff's Improvement Bond	Road Construction	Impact Fees	Public Health	1997 Revenue Bond	Capital Projects Total	Total Nonmajor Governmental Funds
ASSETS								
Cash and investments	$ -	$ 2,338,481	$ 3,346,888	$ 5,563,463	$ 2,046,050	$ 52,263	$ 48,832,476	$ 68,928,167
Accounts receivable, net	-	-	-	-	-	-	184,049	7,325,775
Accrued interest receivable	-	24,233	28,690	57,721	21,498	-	377,580	670,475
Notes receivable	-	-	66,010	-	-	-	66,010	66,010
Due from other funds	-	-	-	-	-	-	-	145,573
Due from grantor	-	-	6,836,328	-	-	-	13,863,752	29,944,397
Cash-restricted	-	-	-	-	-	-	-	16,681,279
Advances to other funds	-	-	-	-	-	-	-	133,361
Total assets	$ -	$ 2,362,714	$ 10,277,916	$ 5,621,184	$ 2,067,548	$ 52,263	$ 63,323,867	$ 123,895,037
LIABILITIES								
Accounts payable	$ -	$ 22,266	$ 1,189,290	$ 74,549	$ 2,938	$ 726	$ 3,736,795	$ 11,190,248
Retainage payable	-	-	1,137,852	-	-	-	1,806,523	1,965,762
Accrued payroll	-	-	-	-	-	-	6,382	168,341
Unearned revenue	-	-	2,128,779	-	-	-	4,925,082	8,500,299
Due to other funds	-	-	-	-	-	-	-	10,186,610
Due to grantor	-	-	-	-	-	-	-	239,206
Advance from other funds	-	-	-	-	-	-	-	1,497,000
Total liabilities	-	22,266	4,455,921	74,549	2,938	726	10,474,782	33,747,466
FUND BALANCES								
Reserved for:								
Advances to other funds	-	-	-	-	-	-	-	133,361
Debt service	-	-	-	-	-	-	-	21,202,244
Encumbrances	-	465,520	1,463,150	714,011	2,881,559	6,178	21,444,657	31,614,447
Note receivable	-	-	66,010	-	-	-	66,010	66,010
Detox service	-	-	-	-	-	-	-	900,000
Unreserved (deficit):								
Undesignated	-	1,874,928	4,292,835	4,832,624	(816,949)	45,359	31,338,418	36,231,509
Total fund balances (defici	-	2,340,448	5,821,995	5,546,635	2,064,610	51,537	52,849,085	90,147,571
Total liabilities and fund balances	$ -	$ 2,362,714	$ 10,277,916	$ 5,621,184	$ 2,067,548	$ 52,263	$ 63,323,867	$ 123,895,037

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