

COUNTY OF BERNALILLO, NEW MEXICO

NONMAJOR PROPRIETARY FUNDS

ENTERPRISE FUNDS

Enterprise funds are used to account for operations (1) that are financial and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing services on a continuing basis be financed or recovered primarily through user charges; and (2) when the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Solid Waste. To account for the operations of the Solid Waste Program. All activities necessary to operate the program are accounted for in this fund, including, but not limited to, administration, operations, and financing.

Bernalillo County Housing Authority. To account for the provision of administrative services to the County's HUD Section 8 Annual Contribution Contract, No. FW-5325; property management services to the Bernalillo County Housing and Redevelopment Corporation; and for the costs of contracting for the future construction of other housing projects of the County. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, rental contract negotiation, and collection.

Seybold Village 21 Units - Handicapped. To account for the construction and operations of Seybold Village 21 Units Handicapped Housing Project. All activities necessary to construct and operate the project are accounted for in this fund, including but not limited to, administration, operations, maintenance, financing, and construction.

Regional Juvenile Detention Center. To account for the operations of the Regional Juvenile Detention Center. All activities necessary to operate the program are accounted for in this fund, including, but not limited to, administration, operations, and financing.

El Centro Familiar. To account for the operations of the El Centro Familiar housing project. All activities necessary to operate the project are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing, and related debt service.

COUNTY OF BERNALILLO, NEW MEXICO
 COMBINING STATEMENT OF NET ASSETS
 NONMAJOR PROPRIETARY FUNDS
 June 30, 2009

	Solid Waste	Bernalillo County Housing Authority	Seybold Village Handicapped Project	Regional Juvenile Detention Center	El Centro Familiar	Totals
ASSETS						
Current assets:						
Cash and investments	\$ 141,248	\$ 1,754,319	\$ 317,303	\$ 289,613	\$ 851,682	\$ 3,354,165
Accounts receivable, net	484,484	368,752	219	67,213	10,199	930,867
Due from other funds	-	1,713,330	6,598	-	431	1,720,359
Inventory	-	-	-	-	9,345	9,345
Total current assets	<u>625,732</u>	<u>3,836,401</u>	<u>324,120</u>	<u>356,826</u>	<u>871,657</u>	<u>6,014,736</u>
Noncurrent assets:						
Capital assets:						
Land	34,000	286,681	205,500	-	36,852	563,033
Buildings	681,791	1,484,536	1,996,972	-	2,556,175	6,719,474
Equipment, machinery, and furniture	1,605,685	301,114	1,293	-	5,130	1,913,222
Less accumulated depreciation	(1,671,114)	(690,889)	(1,174,422)	-	(977,247)	(4,513,672)
Total noncurrent assets	<u>650,362</u>	<u>1,381,442</u>	<u>1,029,343</u>	<u>-</u>	<u>1,620,910</u>	<u>4,682,057</u>
Total assets	<u>\$ 1,276,094</u>	<u>\$ 5,217,843</u>	<u>\$ 1,353,463</u>	<u>\$ 356,826</u>	<u>\$ 2,492,567</u>	<u>\$ 10,696,793</u>
LIABILITIES						
Current liabilities:						
Accounts payable and other current liabilities	\$ 604,427	\$ 26,057	\$ 5,496	\$ 134,394	\$ 1,984	\$ 772,358
Interest payable	-	179	-	-	-	179
Compensated absences	11,266	13,930	515	7,719	1,220	34,650
Accrued payroll	18,790	375	2,314	25,145	3,806	50,430
Due to other funds	-	1,718,477	95,531	21,346	451,994	2,287,348
Unearned revenue	496,638	-	526	-	3,533	500,697
Note payable	-	7,783	-	-	-	7,783
Revenue bonds payable	-	-	-	-	45,000	45,000
Total current liabilities	<u>1,131,121</u>	<u>1,766,801</u>	<u>104,382</u>	<u>188,604</u>	<u>507,537</u>	<u>3,698,445</u>
Noncurrent liabilities:						
Compensated absences	113,916	140,857	5,212	78,051	12,335	350,371
Deposits held in trust for others	-	12,319	-	-	7,143	19,462
Note payable	-	660,370	-	-	-	660,370
Revenue bonds payable	-	-	-	-	1,610,000	1,610,000
Total noncurrent liabilities	<u>113,916</u>	<u>813,546</u>	<u>5,212</u>	<u>78,051</u>	<u>1,629,478</u>	<u>2,640,203</u>
Total liabilities	<u>1,245,037</u>	<u>2,580,347</u>	<u>109,594</u>	<u>266,655</u>	<u>2,137,015</u>	<u>6,338,648</u>
NET ASSETS						
Invested in capital assets, net of related debt	650,362	713,289	1,029,343	-	(34,090)	2,358,904
Unrestricted (deficit)	(619,305)	1,924,207	214,526	90,171	389,642	1,999,241
Total net assets	<u>\$ 31,057</u>	<u>\$ 2,637,496</u>	<u>\$ 1,243,869</u>	<u>\$ 90,171</u>	<u>\$ 355,552</u>	<u>\$ 4,358,145</u>

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

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET ASSETS
NONMAJOR PROPRIETARY FUNDS
For the Year Ended June 30, 2009

	Solid Waste	Bernalillo County Housing Authority	Seybold Village Handicapped Project	Regional Juvenile Detention Center	El Centro Familiar	Totals
Operating revenues:						
Administrative and service fees	\$ 4,495,377	\$ 499,669	\$ -	\$ 1,058,848	\$ -	\$ 6,053,894
Rental income						
Tenants	-	75,965	42,446	-	160,089	278,500
Other income	26,315	485,213	128,432	-	72,212	712,172
	<u>4,521,692</u>	<u>1,060,847</u>	<u>170,878</u>	<u>1,058,848</u>	<u>232,301</u>	<u>7,044,566</u>
Operating expenses:						
Salaries and wages	695,568	487,584	56,548	780,793	114,131	2,134,624
Contractual services	4,067,323	338,422	4,898	69,754	12,877	4,493,274
Materials and supplies	22,172	11,413	-	95,709	6,640	135,934
Other services and charges	267,754	576,107	50,881	13,924	125,699	1,034,365
Landfill expenses	3,557	-	-	-	-	3,557
Depreciation	158,655	103,184	208,417	-	98,842	569,098
Total operating expenses	<u>5,215,029</u>	<u>1,516,710</u>	<u>320,744</u>	<u>960,180</u>	<u>358,189</u>	<u>8,370,852</u>
Operating income (loss)	<u>(693,337)</u>	<u>(455,863)</u>	<u>(149,866)</u>	<u>98,668</u>	<u>(125,888)</u>	<u>(1,326,286)</u>
Non-operating revenues (expenses):						
Interest income	-	37,371	1,538	-	6,282	45,191
Interest expense	-	(60,088)	-	-	(92,769)	(152,857)
Grants	176,000	406,227	75,952	-	151,781	809,960
Gain on sale of capital assets	-	33,858	-	-	-	33,858
Total nonoperating revenue	<u>176,000</u>	<u>417,368</u>	<u>77,490</u>	<u>-</u>	<u>65,294</u>	<u>736,152</u>
Change in net assets	<u>(517,337)</u>	<u>(38,495)</u>	<u>(72,376)</u>	<u>98,668</u>	<u>(60,594)</u>	<u>(590,134)</u>
Total net assets - beginning	548,394	2,675,991	1,316,245	(8,497)	416,146	4,948,279
Total net assets (deficit) - ending	<u>\$ 31,057</u>	<u>\$ 2,637,496</u>	<u>\$ 1,243,869</u>	<u>\$ 90,171</u>	<u>\$ 355,552</u>	<u>\$ 4,358,145</u>

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

COUNTY OF BERNALILLO, NEW MEXICO
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR PROPRIETARY FUNDS
 For the Year Ended June 30, 2009

	Business-type Activities Enterprise Funds					Totals
	Solid Waste	Bernalillo County Housing Authority	Seybold Village Handicapped Project	Regional Juvenile Detention Center	El Centro Familiar	
Cash flows from operating activities:						
Receipts from administration and service fees	\$ 4,499,799	\$ 925,086	\$ -	\$ 1,615,581	\$ -	\$ 7,040,466
Receipts from rents	-	75,965	66,834	-	161,918	304,717
Receipts from other funds for goods and services	-	1,483,039	-	-	188,567	1,671,606
Payments to employees for services	(455,742)	(441,904)	(50,742)	(497,547)	(102,510)	(1,548,445)
Payments to vendors for goods and services	(3,973,919)	(905,102)	(57,757)	(381,105)	(147,754)	(5,465,637)
Payments to other funds for goods and services	(75,828)	(1,320,395)	(81,072)	(447,316)	(431)	(1,925,042)
Miscellaneous cash received	-	-	128,213	-	52,668	180,881
Net cash provided (used) by operating activities	(5,690)	(183,311)	5,476	289,613	152,458	258,546
Cash flows from noncapital financing activities:						
Operating grants/subsidies received	176,000	-	75,952	-	151,781	403,733
Payments to other funds	(29,062)	-	-	-	-	(29,062)
Net cash provided by noncapital financing activities	146,938	-	75,952	-	151,781	374,671
Cash flows from capital and related financing activities:						
Principal paid on bond maturities	-	-	-	-	(45,000)	(45,000)
Mortgage paid	-	(326,523)	-	-	-	(326,523)
Interest paid	-	(65,748)	-	-	(92,769)	(158,517)
Disposal of capital assets	-	316,708	-	-	-	316,708
Capital grants received	-	406,227	-	-	-	406,227
Net cash provided (used) by capital and related financing activities	-	330,664	-	-	(137,769)	192,895
Cash flows from investing activities:						
Interest received on investments	-	37,371	1,539	-	6,677	45,587
Net cash provided by investing activities	-	37,371	1,539	-	6,677	45,587
Net increase (decrease) in cash and cash equivalents	141,248	184,724	82,967	289,613	173,147	871,699
Cash and cash equivalents, beginning of year	-	1,569,595	234,336	-	678,535	2,482,466
Cash and cash equivalents, end of year	\$ 141,248	\$ 1,754,319	\$ 317,303	\$ 289,613	\$ 851,682	\$ 3,354,165
Reconciliation of operating income (loss) to net cash flows provided/used by operating activities:						
Operating income (loss)	\$ (693,337)	\$ (455,863)	\$ (149,866)	\$ 98,668	\$ (125,888)	\$ (1,326,286)
Adjustments to reconcile net income to net cash flows:						
Depreciation	158,655	103,184	208,417	-	98,842	569,098
(Increase) decrease in:						
Accounts receivable	(859,864)	(55,289)	23,692	556,733	(17,324)	(352,052)
Allowance for uncollectable accounts	796,326	-	-	-	-	796,326
Due from other funds	-	(1,254,995)	(6,598)	-	(431)	(1,262,024)
Deposits held in trust	-	(4,507)	-	-	-	(4,507)
Increase (decrease) in:						
Deferred revenue	41,645	-	231	-	2,262	44,138
Accounts payable	575,762	9,902	(470)	27,087	(801)	611,480
Due to other funds	(75,828)	1,417,639	(74,474)	(447,316)	188,568	1,008,589
Tenants payable	(831)	-	246	-	(2,653)	(3,238)
Accrued compensated absences	51,782	56,618	4,298	54,441	9,883	177,022
Net cash flows used by operating activities	\$ (5,690)	\$ (183,311)	\$ 5,476	\$ 289,613	\$ 152,458	\$ 258,546

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