

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

	Business-type Activities - Enterprise Funds Total Nonmajor	Governmental Activities- Internal Service Funds
<b>ASSETS</b>		
Current assets:		
Cash and investments	\$ 3,354,165	\$ 1,610,190
Accounts receivable, net	930,867	-
Due from other funds	1,720,359	740,165
Inventory	9,345	-
Prepaid assets	-	1,625,382
Total current assets	6,014,736	3,975,737
Noncurrent assets:		
Capital assets:		
Land	563,033	-
Buildings	6,719,474	-
Equipment, machinery, and furniture	1,913,222	-
Less accumulated depreciation	(4,513,672)	-
Total noncurrent assets	4,682,057	-
Total assets	10,696,793	3,975,737
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable and other current liabilities	772,358	748,906
Interest payable	179	-
Compensated absences	34,650	-
Accrued payroll	50,430	-
Due to other funds	2,287,348	-
Unearned revenue	500,697	1,625,382
Current portion of note payable	7,783	-
Current portion of revenue bonds	45,000	-
Total current liabilities	3,698,445	2,374,288
Noncurrent liabilities:		
Compensated absences	350,371	-
Deposits held in trust for others	19,462	-
Note payable	660,370	-
Revenue bonds payable	1,610,000	-
Total noncurrent liabilities	2,640,203	-
Total liabilities	6,338,648	2,374,288
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	2,358,904	-
Unrestricted	1,999,241	1,601,449
Total net assets	\$ 4,358,145	\$ 1,601,449

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

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

	Business-type Activities - Enterprise Funds Total Nonmajor	Governmental Activities- Internal Service Funds
Operating revenues:		
Administrative and service fees	\$ 6,053,894	\$ 5,035,819
Rental income:		
Tenants	278,500	-
Other income	712,172	-
Total operating revenues	<u>7,044,566</u>	<u>5,035,819</u>
Operating expenses:		
Salaries and wages	2,134,624	-
Contractual services	4,493,274	5,035,819
Materials and supplies	135,934	-
Other services and charges	1,034,365	-
Landfill expenses	3,557	-
Depreciation	569,098	-
Total operating expenses	<u>8,370,852</u>	<u>5,035,819</u>
Operating income (loss)	<u>(1,326,286)</u>	<u>-</u>
Non-operating revenues (expenses):		
Interest income	45,191	-
Interest expense	(152,857)	-
Grants	809,960	-
Gain on sale of capital assets	33,858	-
Total nonoperating revenue	<u>736,152</u>	<u>-</u>
Change in net assets	(590,134)	-
Total net assets - beginning	4,948,279	1,601,449
Total net assets - ending	<u>\$ 4,358,145</u>	<u>\$ 1,601,449</u>

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

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

	Business-type Activities- Enterprise Funds Total Nonmajor	Governmental Activities- Internal Service Funds
Cash flows from operating activities:		
Receipts from administration and service fees	\$ 7,040,466	\$ 5,035,819
Receipts from rents	304,717	-
Receipts from other funds for goods and services	1,671,606	-
Payments to employees for services	(1,548,445)	-
Payments to vendors for goods and services	(5,465,637)	(5,027,796)
Payments to other funds for goods and services	(1,925,042)	-
Miscellaneous cash received	180,881	-
Net cash provided (used) by operating activities	<u>258,546</u>	<u>8,023</u>
Cash flows from noncapital financing activities:		
Operating grants/subsidies received	403,733	-
Payments to other funds	(29,062)	-
Net cash provided by noncapital financing activities	<u>374,671</u>	<u>-</u>
Cash flows from capital and related financing activities:		
Principal paid on bond maturities	(45,000)	-
Mortgage paid	(326,523)	-
Interest paid on bonds and mortgages	(158,517)	-
Disposal of capital assets	316,708	-
Capital grants received	406,227	-
Net cash provided by capital and related financing activities	<u>192,895</u>	<u>-</u>
Cash flows from investing activities:		
Interest received on investments	45,587	-
Net increase in cash and cash equivalents	871,699	8,023
Cash and cash equivalents, beginning of year	<u>2,482,466</u>	<u>1,602,167</u>
Cash and cash equivalents, end of year	<u>\$ 3,354,165</u>	<u>\$ 1,610,190</u>
Reconciliation of operating loss to net cash flows used by operating activities:		
Operating income (loss)	\$ (1,326,286)	\$ -
Adjustments to reconcile operating income to net cash flows:		
Depreciation expense	569,098	-
(Increase) decrease in:		
Accounts receivable	(352,052)	-
Allowance for uncollectable accounts	796,326	-
Due from other funds	(1,262,024)	(511,980)
Prepaid expenses	-	(6,147)
Deposits held in trust	(4,507)	-
Increase (decrease) in:		
Deferred revenue	44,138	6,147
Accounts payable	611,480	520,003
Due to other funds	1,008,589	-
Tenants payable	(3,238)	-
Accrued compensated absences	177,022	-
Net cash flows provided (used) by operating activities	<u>\$ 258,546</u>	<u>\$ 8,023</u>

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