

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.

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, 2010

	<u>Solid Waste</u>	<u>Seybold Village Handicapped Project</u>	<u>Regional Juvenile Detention Center</u>	<u>El Centro Familiar</u>	<u>Totals</u>
ASSETS					
Current assets:					
Cash and investments	\$ 92,024	\$ 435,494	\$ 299,313	\$ 877,589	\$ 1,704,420
Accounts receivable, net	1,480,080	642	40,271	-	1,520,993
Due from other funds	39,000	191,642	-	11,938	242,580
Inventory	-	-	-	6,247	6,247
Total current assets	<u>1,611,104</u>	<u>627,778</u>	<u>339,584</u>	<u>895,774</u>	<u>3,474,240</u>
Noncurrent assets:					
Capital assets:					
Land	34,000	205,500	-	36,852	276,352
Land Improvements	-	44,559	-	-	44,559
Buildings	681,791	1,996,972	-	2,556,175	5,234,938
Equipment, machinery, and furniture	1,603,685	32,561	-	5,130	1,641,376
Less accumulated depreciation	(1,783,519)	(1,383,558)	-	(1,076,089)	(4,243,166)
Total noncurrent assets	<u>535,957</u>	<u>896,034</u>	<u>-</u>	<u>1,522,068</u>	<u>2,954,059</u>
Total assets	<u>\$ 2,147,061</u>	<u>\$ 1,523,812</u>	<u>\$ 339,584</u>	<u>\$ 2,417,842</u>	<u>\$ 6,428,299</u>
LIABILITIES					
Current liabilities:					
Accounts payable and other current liabilities	\$ 628,306	\$ 2,173	\$ 147,792	\$ 5,805	\$ 784,076
Compensated absences	10,334	1,819	8,226	2,525	22,904
Accrued payroll	20,732	3,138	25,650	5,776	55,296
Due to other funds	-	174,813	7,239	280,057	462,109
Unearned revenue	1,240,477	4,301	-	4,088	1,248,866
Total current liabilities	<u>1,899,849</u>	<u>186,244</u>	<u>188,907</u>	<u>298,251</u>	<u>2,573,251</u>
Noncurrent liabilities:					
Compensated absences	104,494	18,390	83,169	25,535	231,588
Deposits held in trust for others	-	-	-	10,182	10,182
Advance from other funds	-	-	-	1,650,000	1,650,000
Total noncurrent liabilities	<u>104,494</u>	<u>18,390</u>	<u>83,169</u>	<u>1,685,717</u>	<u>1,891,770</u>
Total liabilities	<u>2,004,343</u>	<u>204,634</u>	<u>272,076</u>	<u>1,983,968</u>	<u>4,465,021</u>
NET ASSETS					
Invested in capital assets, net of related debt	535,957	896,034	-	(127,932)	1,304,059
Unrestricted (deficit)	(393,239)	423,144	67,508	561,806	659,219
Total net assets	<u>\$ 142,718</u>	<u>\$ 1,319,178</u>	<u>\$ 67,508</u>	<u>\$ 433,874</u>	<u>\$ 1,963,278</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, 2010

	<u>Solid Waste</u>	<u>Seybold Village Handicapped Project</u>	<u>Regional Juvenile Detention Center</u>	<u>El Centro Familiar</u>	<u>Totals</u>
Operating revenues:					
Administrative and service fees	\$ 4,617,890	\$ -	\$ 1,062,223	\$ -	\$ 5,680,113
Rental income					
Tenants	-	43,074	-	398,596	441,670
Other income	134,828	273,695	-	61,305	469,828
Total operating revenues	<u>4,752,718</u>	<u>316,769</u>	<u>1,062,223</u>	<u>459,901</u>	<u>6,591,611</u>
Operating expenses:					
Salaries and wages	415,525	87,350	782,860	224,177	1,509,912
Contractual services	4,022,082	8,355	167,501	7,237	4,205,175
Materials and supplies	39,630	737	88,728	63	129,158
Other services and charges	225,415	43,889	45,797	219,250	534,351
Depreciation	114,405	209,136	-	98,842	422,383
Total operating expenses	<u>4,817,057</u>	<u>349,467</u>	<u>1,084,886</u>	<u>549,569</u>	<u>6,800,979</u>
Operating income (loss)	<u>(64,339)</u>	<u>(32,698)</u>	<u>(22,663)</u>	<u>(89,668)</u>	<u>(209,368)</u>
Non-operating revenues (expenses):					
Interest income	-	295	-	118,286	118,581
Interest expense	-	-	-	(96,818)	(96,818)
Grants - subsidies	176,000	-	-	153,544	329,544
Capital-grant subsidies	-	107,712	-	-	107,712
Total nonoperating revenue	<u>176,000</u>	<u>108,007</u>	<u>-</u>	<u>175,012</u>	<u>459,019</u>
Income (loss) before contributions	111,661	75,309	(22,663)	85,344	249,651
Capital contributions - bonds	-	-	-	1,610,000	1,610,000
Capital contributions - advances	-	-	-	(1,617,022)	(1,617,022)
Total capital contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,022)</u>	<u>(7,022)</u>
Change in net assets	<u>111,661</u>	<u>75,309</u>	<u>(22,663)</u>	<u>78,322</u>	<u>242,629</u>
Total net assets - beginning	31,057	1,243,869	90,171	355,552	1,720,649
Total net assets (deficit) - ending	<u>\$ 142,718</u>	<u>\$ 1,319,178</u>	<u>\$ 67,508</u>	<u>\$ 433,874</u>	<u>\$ 1,963,278</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, 2010

	Business-type Activities Enterprise Funds				Totals
	Solid Waste	Seybold Village Handicapped Project	Regional Juvenile Detention Center	El Centro Familiar	
Cash flows from operating activities:					
Receipts from administration and service fees	\$ 4,500,961	\$ -	\$ 1,089,166	\$ -	\$ 5,590,127
Receipts from rents	-	41,917	-	399,151	441,068
Receipts from other funds for goods and services	-	79,282	-	-	79,282
Payments to employees for services	(243,614)	(72,044)	(561,125)	(207,702)	(1,084,485)
Payments to vendors for goods and services	(4,443,571)	(51,795)	(504,234)	(222,729)	(5,222,329)
Payments to other funds for goods and services	(39,000)	(185,044)	(14,107)	(183,444)	(421,595)
Miscellaneous cash received	-	273,695	-	77,641	351,336
Net cash provided (used) by operating activities	<u>(225,224)</u>	<u>86,011</u>	<u>9,700</u>	<u>(137,083)</u>	<u>(266,596)</u>
Cash flows from noncapital financing activities:					
Operating grants/subsidies received	176,000	-	-	153,544	329,544
Advance from other fund	-	-	-	32,978	32,978
Net cash provided by noncapital financing activities	<u>176,000</u>	<u>-</u>	<u>-</u>	<u>186,522</u>	<u>362,522</u>
Cash flows from capital and related financing activities:					
Principal paid on bond maturities	-	-	-	(45,000)	(45,000)
Mortgage paid	-	-	-	(96,818)	(96,818)
Acquisition of capital assets	-	(75,827)	-	-	(75,827)
Capital grants received	-	107,712	-	-	107,712
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>31,885</u>	<u>-</u>	<u>(141,818)</u>	<u>(109,933)</u>
Cash flows from investing activities:					
Interest received on investments	-	295	-	118,286	118,581
Net cash provided by investing activities	<u>-</u>	<u>295</u>	<u>-</u>	<u>118,286</u>	<u>118,581</u>
Net increase (decrease) in cash and cash equivalents	<u>(49,224)</u>	<u>118,191</u>	<u>9,700</u>	<u>25,907</u>	<u>104,574</u>
Cash and cash equivalents, beginning of year	141,248	317,303	289,613	851,682	1,599,846
Cash and cash equivalents, end of year	<u>\$ 92,024</u>	<u>\$ 435,494</u>	<u>\$ 299,313</u>	<u>\$ 877,589</u>	<u>\$ 1,704,420</u>
Reconciliation of operating income (loss) to net cash flows provided/used by operating activities:					
Operating income (loss)	\$ (64,339)	\$ (32,698)	\$ (22,663)	\$ (89,668)	\$ (209,368)
Adjustments to reconcile net income to net cash flows:					
Depreciation	114,405	209,136	-	98,842	422,383
(Increase) decrease in:					
Accounts receivable	(1,544,459)	(423)	26,942	10,199	(1,507,741)
Allowance for uncollectable accounts	548,863	-	-	-	548,863
Inventory	-	-	-	3,098	3,098
Due from other funds	(39,000)	(185,044)	-	(11,507)	(235,551)
Increase (decrease) in:					
Deferred revenue	743,839	(526)	-	555	743,868
Accounts payable	25,821	1,802	13,904	5,791	47,318
Due to other funds	-	79,282	(14,107)	(171,937)	(106,762)
Tenants payable	-	-	-	3,039	3,039
Accrued compensated absences	(10,354)	14,482	5,624	14,505	24,257
Net cash flows used by operating activities	<u>\$ (225,224)</u>	<u>\$ 86,011</u>	<u>\$ 9,700</u>	<u>\$ (137,083)</u>	<u>\$ (266,596)</u>
Noncash investing, capital, and financing activities:					
Contributions for bond refunding				\$ 1,610,000	
Contributions from advances				(1,617,022)	

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