COUNTY OF BERNALILLO, NEW MEXICO

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes. The authority for the creation of the special revenue funds is by state statute, executive order, or specific authority.

Recreation. To account for recreational funds. Financing is provided by cigarette taxes. The fund was created by authority of state statute (see Section 7-12-15, NMSA 1978 Compilation).

Environmental Health. To account for the 1/8 cent gross receipts tax set aside for the purpose of financing environmental health concerns within the County of Bernalillo. The fund was created by authority of state statute (see Section 7-20E-17, NMSA 1978 Compilation).

Health Care Gross Receipts Tax. To account for the enactment of a 1/16th gross receipts tax in accordance with state statute (7-20E-18, NMSA 1978). This legislation allows the County to implement and dedicate up to 2/16% gross receipts tax for health care related costs.

Valuation. To account for fees collected from "revenue recipients" pursuant to Section 7-38-38.1, NMSA 1978 Compilation. Expenditures from the county property valuation fund may be made pursuant to a property valuation program presented by the county assessor and approved by the majority of the County Commissioners.

Industrial Revenue Bonds. To account for the receipt and expenditure of revenues collected from Payment in Lie of Taxes on behalf of Albuquerque Public Schools and the University of New Mexico Hospital due to Industrial Revenue Bonds issues. This fund was created by authority of Bernalillo County Ordinance 98-3.

Fire Districts No. 1 through 11 and 13. To account for the operations and maintenance (excluding salaries and benefits) of the 11 fire districts. Funding is provided by allotments from the New Mexico State Fire Marshal's Office. The funds were created under the authority of state statute (see Section 59A-53-5, NMSA 1978 Compilation).

Emergency Medical Services. To account for grants from the State of New Mexico Department of Health to be utilized for equipment, supplies, and training for emergency medical service purposes. This fund was created by the authority of state statute (see Section 24-10A-6, NMSA 1978 Compilation).

Energy Research and Development Agency (ERDA). These funds represent settlement of a dispute between the State of New Mexico and the federal government regarding payment of gross receipts tax by three defense contractors doing business within New Mexico. Expenditures are used for capital outlay for the various fire districts within Bernalillo County.

Regional Correction Center. To account for monies received from the U.S. Marshall Service through a Cooperative Agreement Program and Intergovernmental Agreement for the lease of a County owned jail facility under the authority of Section 33-3-27 NMSA, 1978.

Sheriff's Investigative Fund. To account for monies received from the sale of evidence, unclaimed cash, seizures, and forfeitures and expenditures of such for law enforcement purposes. The fund was created by authority of state statute Controlled Substances Act 30-31-35 NMSA 1978.

Law Enforcement Protection. To account for a state grant restricted to equipment purchases and training programs to enhance law enforcement effectiveness. The fund was created under the authority of state statute (see Section 29-13-4, NMSA 1978 Compilation).

Community Service. To account for donations received from non-profit organizations, which are to be used for social services programs. The fund was created by the authority of the Board of County Commissioners.

Farm and Range. To account for soil conservation, predator control, and secondary road activities within the County. Financing is provided by the Taylor Grazing Act. Expenditures may be made only for the purposes specified in the grant. The fund was created by authority of state statute (see Section 6-11-6, NMSA 1978 Compilation).

County Indigent. To account for the 1/8 of one percent portion of the county gross receipts tax adopted through County Ordinance 86-17, expenditure of which is restricted to indigent care. An agreement was signed with several providers for the provision of health and dental services to indigent patients. The fund was created by authority of state statute (see Section 7-20E-9, NMSA 1978 Compilation).

Clerk's Recording & Filing. To account for fees authorized to Class A counties to charge up to an additional $2.00 per document as an equipment recording fee. The fees collected may only be used for the purchase of equipment associated with the recording, filing, maintaining, or reproducing of documents in the Office of the County Clerk. This fund was created by authority of state statute (see Section 14-8-12.2, NMSA 1978 Compilation).

Section 8 Housing Vouchers Fund. To account for Department of Housing and Urban Development (HUD) Section 8 existing housing and vouchers programs including housing assistance payments. The funds were created to account for grant activity under HUD contract, ACC Part I, Number FW-5325.

COUNTY OF BERNALILLO, NEW MEXICO

NONMAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

General Obligation. To account for the accumulation of resources and payment of general obligation bond principal and interest from County resources.

Revenue Bonds. To account for the accumulation of resources and payment of revenue bond principal and interest from pledged County gross receipts tax revenues for the following bond issues:

Series 1996B – Public Buildings
Series 1997 – Public Facilities
Refunding Series 1998 – Courthouse
Series 2004 – Public Facilities
Refunding Series 2005 – Public Facilities
Series 2009 – Public Facilities

Revenue Bond Reserves. To account for debt service reserves established pursuant to the bond ordinance for the following bond issues:

Series 1996B – Public Buildings
Series 1997 – Public Facilities
Refunding Series 1998 – Courthouse
Refunding Series 2005 – Public Facilities

CAPITAL PROJECTS FUNDS

Impact Fees. To account for the fees received from developers that are restricted for use in infrastructure improvements in the service area from which the fees were collected. This fund was created by authority of Bernalillo County Ordinance 95-16.

Open Space. To account for the financing and acquisition of open space. Financing is provided by a six-year .25 property tax mill levy by County voters on November 30, 2000.

BERNALILLO COUNTY
STATE OF NEW MEXICO

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2009

	Special Revenue							
	Recreation	Environmental Health	Health Care GRT	Valuation	Industrial Revenue Bonds	Fire Districts	Emergency Medical Services	ERDA
ASSETS								
Cash and investments	$ 3,514	$ 2,430,346	$ 14,755,743	$7,363,499	$1,128,051	$ 409,488	$ 54,380	$ 14,031
Accounts receivable, net	385	525,500	1,960,709	-	6,373	-	-	-
Accrued interest receivable	-	-	-	-	-	-	-	60
Due from other funds	-	-	-	-	-	-	-	-
Cash-restricted	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	20,305	-	-
Total assets	$ 3,899	$ 2,955,846	$ 16,716,452	$7,363,499	$1,134,424	$ 429,793	$ 54,380	$ 14,091
LIABILITIES								
Accounts payable	$ -	$ 179,777	$ 10,411	$ 139,140	$ 108,109	$ 145,894	$ 8,167	$ -
Accrued payroll	-	-	-	49,975	-	-	-	-
Unearned revenue	-	90,393	322,140	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	-	270,170	332,551	189,115	108,109	145,894	8,167	-
FUND BALANCES								
Reserved for:								
Inventory	-	-	-	-	-	20,305	-	-
Debt service	-	-	-	-	-	-	-	-
Encumbrances	-	207,172	103,962	843,874	2,908	198,310	20,913	-
Unreserved (deficit):								
Undesignated	3,899	2,478,504	16,279,939	6,330,510	1,023,407	65,284	25,300	14,091
Total fund balances (deficit)	3,899	2,685,676	16,383,901	7,174,384	1,026,315	283,899	46,213	14,091
Total liabilities and fund balances	$ 3,899	$ 2,955,846	$ 16,716,452	$7,363,499	$1,134,424	$ 429,793	$ 54,380	$ 14,091

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, 2009

	Special Revenue								
	Regional Correction Center	Sheriff's Investigative Fund	Law Enforcement Protection	Community Service	Farm and Range	County Indigent	Clerk's Recording & Filing	Section 8 Housing-Voucher	Special Revenue Total
ASSETS									
Cash and investments	$ 4,423,644	$ 634,340	$ 117,376	$ 247,629	$ 984	$ 161,784	$ 1,241,579	$ 3,940,726	$36,927,114
Accounts receivable, net	5,873,606	-	-	-	-	1,805,373	-	154,537	10,326,483
Accrued interest receivable	-	-	-	-	-	-	-	-	60
Due from other funds	-	-	-	-	-	-	-	216,751	216,751
Cash-restricted	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	20,305
Total assets	$ 10,297,250	$ 634,340	$ 117,376	$ 247,629	$ 984	$ 1,967,157	$ 1,241,579	$ 4,312,014	$47,490,713
LIABILIITIES									
Accounts payable	$ 6,392,267	$ -	$ 28,707	$ 56,125	$ -	$ 1,764,347	$ 55,994	$ 324,394	$ 9,213,332
Accrued payroll	-	-	-	-	-	-	-	28,821	78,796
Unearned revenue	-	-	-	-	-	-	-	-	412,533
Due to other funds	-	-	-	-	-	-	-	1,386,977	1,386,977
Total liabilities	6,392,267	-	28,707	56,125	-	1,764,347	55,994	1,740,192	11,091,638
FUND BALANCES									
Reserved for:									
Inventory	-	-	-	-	-	-	-	-	20,305
Debt service	-	-	-	-	-	-	-	-	-
Encumbrances	-	-	45,161	4,000	-	-	129,636	-	1,555,936
Unreserved (deficit):									
Unndesignated	3,904,983	634,340	43,508	187,504	984	202,810	1,055,949	2,571,822	34,822,834
Total fund balances (deficit)	3,904,983	634,340	88,669	191,504	984	202,810	1,185,585	2,571,822	36,399,075
Total liabilities and fund balances	$ 10,297,250	$ 634,340	$ 117,376	$ 247,629	$ 984	$ 1,967,157	$ 1,241,579	$ 4,312,014	$47,490,713

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, 2009

	Debt Service											
	General Obligation Bond Debt Service	Series 1996B Debt Service	Series 1996B Reserve	Series 1997 Debt Service	Series 1997 Reserve	Refunding Series 1998 Debt Service	Refunding Series 1998 Reserve	Series 2004 Service	Refunding Series 2005 Debt Service	Refunding Series 2005 Reserve	Series 2009 Debt Service	Debt Service Total
ASSETS												
Cash and investments	$ 1,413,436	$ 392,878	$ -	$ 135,941	$ -	$ 145,006	$ -	$ 198,587	$ 283,087	$ -	$ 712,592	$ 3,281,527
Accounts receivable, net	840,198	-		-	-	-	-	-	-	-	-	840,198
Accrued interest receivable	9,526	85,844	-	22,813	-	69,512	-	1,787	71,524	-	2,765	263,771
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-
Cash-restricted	-	-	$ 5,438,448	-	1,693,500	-	4,615,582	-		4,933,749	-	16,681,279
Inventory	-	-	-	-	-	-	-	-	-	-	-	-
Total assets	$ 2,263,160	$ 478,722	$ 5,438,448	$ 158,754	$ 1,693,500	$ 214,518	$ 4,615,582	$ 200,374	$ 354,611	$ 4,933,749	$ 715,357	$ 21,066,775
LIABILITIES												
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued payroll	-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	734,876	-	-	-	-	-	-	-	-	-	-	734,876
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	734,876	-	-	-	-	-	-	-	-	-	-	734,876
FUND BALANCES												
Reserved for:												
Inventory												
Debt service	1,528,284	478,722	5,438,448	158,754	1,693,500	214,518	4,615,582	200,374	354,611	4,933,749	715,357	20,331,899
Encumbrances	-	-	-	-	-	-	-	-	-	-	-	-
Unreserved:												-
Undesignated	-	-	-	-	-	-	-	-	-	-	-	-
Total fund balances (deficit)	1,528,284	478,722	5,438,448	158,754	1,693,500	214,518	4,615,582	200,374	354,611	4,933,749	715,357	20,331,899
Total liabilities and fund balances	$ 2,263,160	$ 478,722	$ 5,438,448	$ 158,754	$ 1,693,500	$ 214,518	$ 4,615,582	$ 200,374	$ 354,611	$ 4,933,749	$ 715,357	$ 21,066,775

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, 2009

	Capital Projects			
	Impact Fees	Open Space	Capital Projects Total	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	$ 6,183,610	$ 11,456,102	$ 17,639,712	$ 57,848,353
Accounts receivable, net	-	101,020	101,020	11,267,701
Accrued interest receivable	26,675	-	26,675	290,506
Due from other funds	-	-	-	216,751
Cash-restricted	-	-	-	16,681,279
Inventory	-	-	-	20,305
Total assets	$ 6,210,285	$ 11,557,122	$ 17,767,407	$ 86,324,895
LIABILITIES				
Accounts payable	$ 6,919	$ 70,335	$ 77,254	$ 9,290,586
Accrued payroll	-	8,805	8,805	87,601
Unearned revenue	-	87,424	87,424	1,234,833
Due to other funds	-	-	-	1,386,977
Total liabilities	6,919	166,564	173,483	11,999,997
FUND BALANCES				
Reserved for:				
Inventory	-	-	-	20,305
Debt service	-	-	-	20,331,899
Encumbrances	340,391	269,757	610,148	2,166,084
Unreserved:				
Undesignated	5,862,975	11,120,801	16,983,776	51,806,610
Total fund balances (deficit)	6,203,366	11,390,558	17,593,924	74,324,898
Total liabilities and fund balances	$ 6,210,285	$ 11,557,122	$ 17,767,407	$ 86,324,895

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

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended June 30, 2009

	Special Revenue							
	Recreation	Environmental Health	Health Care GRT	Valuation	Industrial Revenue Bonds	Fire Districts	Emergency Medical Services	ERDA
REVENUES								
Taxes:								
Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales	-	2,880,624	10,160,486	-	-	-	-	-
Cigarette	2,258	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	1,023,110	201,702	-
Fees for services	-	-	-	5,140,839	-	-	-	-
Investment income	-	-	-	-	-	-	-	1,840
Miscellaneous	-	29	-	-	844,392	-	-	6,035
Total revenues	2,258	2,880,653	10,160,486	5,140,839	844,392	1,023,110	201,702	7,875
EXPENDITURES								
Current:								
General government	-	-	-	3,841,570	797,848	-	-	-
Public works	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	810,010	145,707	81,558
Health and welfare	-	867,876	4,315,811	-	-	-	-	-
Culture and recreation	2,644	-	-	-	-	-	-	-
Capital outlay	-	67,965	2,286,367	-	-	76,315	51,375	223,784
Capital outlay - other entities	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-
Total expenditures	2,644	935,841	6,602,178	3,841,570	797,848	886,325	197,082	305,342
Excess (deficiency) of revenues over (under) expenditures	(386)	1,944,812	3,558,308	1,299,269	46,544	136,785	4,620	(297,467)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	71,562	2,707,434	-	-	-	-	-
Transfers out	-	(3,312,226)	-	-	-	-	-	-
Sale of capital assets		-	-	-	-	5,578	-	-
Bonds issued	-	-	-	-	-	-	-	-
Bonds issued	-	-	-	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(3,240,664)	2,707,434	-	-	5,578	-	-
Net changes in fund balances	(386)	(1,295,852)	6,265,742	1,299,269	46,544	142,363	4,620	(297,467)
Fund balances (deficit) - beginning	4,285	3,981,528	10,118,159	5,875,115	979,771	141,536	41,593	311,558
Fund balances (deficit) - ending	$ 3,899	$ 2,685,676	$ 16,383,901	$ 7,174,384	$ 1,026,315	$ 283,899	$ 46,213	$ 14,091

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

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended June 30, 2009

	Special Revenue								
	Regional Correction Center	Sheriff's Investigative Fund	Law Enforcement Protection	Community Service	Farm and Range	County Indigent	Clerk's Recording & Filing	Section 8 Housing-Voucher	Special Revenue Total
REVENUES									
Taxes:									
Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales	-	-	-	-	-	9,328,298	-	-	22,369,408
Cigarette	-	-	-	-	-	-	-	-	2,258
Intergovernmental	-	-	194,400	-	132	-	-	12,752,521	14,171,865
Fees for services	14,275,774	-	-	-	-	-	509,030	-	19,925,643
Investment income	-	-	-	-	-	-	-	18,565	20,405
Miscellaneous	1,633,080	516,045	-	68,725	-	-	-	11,901	3,080,207
Total revenues	15,908,854	516,045	194,400	68,725	132	9,328,298	509,030	12,782,987	59,569,786
EXPENDITURES									
Current:									
General government	-	-	-	-	-	-	620,833	-	5,260,251
Public works	-	-	-	-	-	-	-	-	-
Public safety	14,293,863	528,289	132,027	-	-	-	-	-	15,991,454
Health and welfare	-	-	-	180,221	-	9,419,983	-	12,412,869	27,196,760
Culture and recreation	-	-	-	-	-	-	-	-	2,644
Capital outlay	-	-	-	-	-	-	-	-	2,705,806
Capital outlay - other entities				-	-	-	-	-	-
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Bond issuance cost	-	-	-	-	-	-	-	-	-
Total expenditures	14,293,863	528,289	132,027	180,221	-	9,419,983	620,833	12,412,869	51,156,915
Excess (deficiency) of revenues over (under) expenditures	1,614,991	(12,244)	62,373	(111,496)	132	(91,685)	(111,803)	370,118	8,412,871
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	-	-	-	-	-	2,778,996
Transfers out	(1,000,963)	-	-		-	-	-	-	(4,313,189)
Sale of capital assets	-	-	-	-	-	-	-	-	5,578
Bonds issued	-	-	-	-	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,000,963)	-	-	-	-	-	-	-	(1,528,615)
Net changes in fund balances	614,028	(12,244)	62,373	(111,496)	132	(91,685)	(111,803)	370,118	6,884,256
Fund balances (deficit) - beginning	3,290,955	646,584	26,296	303,000	852	294,495	1,297,388	2,201,704	29,514,819
Fund balances (deficit)- ending	$ 3,904,983	$ 634,340	$ 88,669	$ 191,504	$ 984	$ 202,810	$ 1,185,585	$ 2,571,822	$ 36,399,075

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

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended June 30, 2009

	Debt Service											
	General Obligation Bond Debt Service	Series 1996B Debt Service	Series 1996B Reserve	Series 1997 Debt Service	Series 1997 Reserve	Refunding Series 1998 Debt Service	Refunding Series 1998 Reserve	Series 2004 Debt Service	Refunding Series 2005 Debt Service	Refunding Series 2005 Reserve	Series 2009 Debt Service	Debt Service Total
REVENUES												
Taxes:												
Property	$ 11,998,981	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,998,981
Sales	-	-	-	-	-	-	-	-	-	-	-	-
Cigarette	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-
Fees for services	-	-	-	-	-	-	-	-	-	-	-	-
Investment income	13,796	345,120	-	91,596	-	279,955	-	15,363	284,305	-	12,021	1,042,156
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	12,012,777	345,120	-	91,596	-	279,955	-	15,363	284,305	-	12,021	13,041,137
EXPENDITURES												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay - other entities	-	-	-	-	-	-	-	-	-	-	-	-
Debt service:												
Principal	6,755,000	2,000,000	-	1,000,000	-	1,610,000	-	11,000,000	1,150,000	-	-	23,515,000
Interest	4,423,344	2,969,327	-	568,500	-	2,384,439	-	513,333	2,305,350	-	722,089	13,886,382
Bond issuance costs	-	-	-	-	-	-	-	81,381	-	-	-	81,381
Total expenditures	11,178,344	4,969,327	-	1,568,500	-	3,994,439	-	11,594,714	3,455,350	-	722,089	37,482,763
Excess (deficiency) of revenues over (under) expenditures	834,433	(4,624,207)	-	(1,476,904)	-	(3,714,484)	-	(11,579,351)	(3,171,045)	-	(710,068)	(24,441,626)
OTHER FINANCING SOURCES (USES)												
Transfers in	-	4,775,992	-	1,568,500	-	3,859,439	-	1,000,963	3,522,129	-	1,425,425	16,152,448
Transfers out	-	-	-	-	-	-			-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Bonds issued	-	-	-	-	-	-	-	10,000,000	-	-	-	10,000,000
Premium on bonds issued	-	-	-	-	-	-	-	118,814	-	-	-	118,814
Total other financing sources (uses)	-	4,775,992	-	1,568,500	-	3,859,439	-	11,119,777	3,522,129	-	1,425,425	26,271,262
Net changes in fund balances	834,433	151,785	-	91,596	-	144,955	-	(459,574)	351,084	-	715,357	1,829,636
Fund balances (deficit) - beginning	693,851	326,937	5,438,448	67,158	1,693,500	69,563	4,615,582	659,948	3,527	4,933,749	-	18,502,263
Fund balances (deficit) - ending	$ 1,528,284	$ 478,722	$ 5,438,448	$ 158,754	$1,693,500	$ 214,518	$ 4,615,582	$ 200,374	$ 354,611	$4,933,749	$ 715,357	$ 20,331,899

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

COUNTY OF BERNALILLO, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended June 30, 2009

	Capital Projects			
	Impact Fees	Open Space	Capital Projects Total	Total Nonmajor Governmental Funds
REVENUES				
Taxes:				
Property	$ -	$ 1,372,869	$ 1,372,869	$ 13,371,850
Sales	-	-	-	22,369,408
Cigarette	-	-	-	2,258
Intergovernmental	-	-	-	14,171,865
Fees for services	687,620	-	687,620	20,613,263
Investment income	164,688	-	164,688	1,227,249
Miscellaneous	-	33,500	33,500	3,113,707
Total revenues	852,308	1,406,369	2,258,677	74,869,600
EXPENDITURES				
Current:				
General government	29,769	-	29,769	5,290,020
Public works	77,347	394,911	472,258	472,258
Public safety	-	-	-	15,991,454
Health and welfare	-	-	-	27,196,760
Culture and recreation	-	711	711	3,355
Capital outlay	737,994	919,486	1,657,480	4,363,286
Capital outlay - other entities	32,224	1,000,000	1,032,224	1,032,224
Debt service:				
Principal	-	-	-	23,515,000
Interest	-	-	-	13,886,382
Bond issuance cost	-	-	-	81,381
Total expenditures	877,334	2,315,108	3,192,442	91,832,120
Excess (deficiency) of revenues over (under) expenditures	(25,026)	(908,739)	(933,765)	(16,962,520)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	18,931,444
Transfers out	-	-	-	(4,313,189)
Sale of capital assets	-	-		5,578
Bonds issued	-	-	-	10,000,000
Premium on bonds issued	-	-		118,814
Total other financing sources (uses)	-	-	-	24,742,647
Net changes in fund balances	(25,026)	(908,739)	(933,765)	7,780,127
Fund balances (deficit) - beginning	6,228,392	12,299,297	18,527,689	66,544,771
Fund balances (deficit) - ending	$ 6,203,366	$ 11,390,558	$ 17,593,924	$ 74,324,898

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