

COUNTY OF BERNALILLO, NEW MEXICO
DEBT SERVICE FUND
GENERAL OBLIGATION BONDS DEBT SERVICE
SCHEDULE OF REVENUES, EXPENDITURES - BUDGET AND ACTUAL
(NON-GAAP Budgetary Basis)
Year Ended June 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues:				
Taxes	\$ 11,904,979	\$ 11,904,979	\$ 12,012,005	\$ 107,026
Interest Income	-	-	31,638	31,638
Total revenues	<u>11,904,979</u>	<u>11,904,979</u>	<u>12,043,643</u>	<u>138,664</u>
Expenditures:				
Debt service:				
Principal	6,720,847	6,720,847	6,755,000	(34,153)
Interest	5,184,132	5,184,132	4,423,344	760,788
Total expenditures	<u>11,904,979</u>	<u>11,904,979</u>	<u>11,178,344</u>	<u>726,635</u>
Excess of revenues over expenditures			<u>\$ 865,299</u>	

COUNTY OF BERNALILLO, NEW MEXICO
DEBT SERVICE FUND
SERIES 1996B
SCHEDULE OF REVENUES, EXPENDITURES - BUDGET AND ACTUAL
(NON-GAAP Budgetary Basis)
Year Ended June 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Investment income	\$ 193,336	\$ 193,336	\$ 343,218	\$ 149,882
Other financing sources:				
Transfers in	<u>4,775,992</u>	<u>4,775,992</u>	<u>4,775,992</u>	<u>-</u>
Total revenues and other financing sources	<u>4,969,328</u>	<u>4,969,328</u>	<u>5,119,210</u>	<u>149,882</u>
Expenditures:				
Debt service:				
Principal	2,000,000	2,000,000	2,000,000	-
Interest	<u>2,969,328</u>	<u>2,969,328</u>	<u>2,969,328</u>	<u>-</u>
Total expenditures	<u>4,969,328</u>	<u>4,969,328</u>	<u>4,969,328</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures			<u>\$ 149,882</u>	

COUNTY OF BERNALILLO, NEW MEXICO
DEBT SERVICE FUND
SERIES 1997
SCHEDULE OF REVENUES, EXPENDITURES - BUDGET AND ACTUAL
(NON-GAAP Budgetary Basis)
Year Ended June 30, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment income	\$ -	\$ -	\$ 91,196	\$ 91,196
Other financing sources				
Transfers in	1,568,500	1,568,500	1,568,500	-
Total revenues and other financing sources	<u>1,568,500</u>	<u>1,568,500</u>	<u>1,659,696</u>	<u>91,196</u>
Expenditures:				
Debt service:				
Principal	1,000,000	1,000,000	1,000,000	-
Interest	<u>568,500</u>	<u>568,500</u>	<u>568,500</u>	<u>-</u>
Total expenditures	<u>1,568,500</u>	<u>1,568,500</u>	<u>1,568,500</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures			<u>\$ 91,196</u>	

COUNTY OF BERNALILLO, NEW MEXICO
DEBT SERVICE FUND
REFUNDING SERIES 1998
SCHEDULE OF REVENUES, EXPENDITURES - BUDGET AND ACTUAL
(NON-GAAP Budgetary Basis)
Year Ended June 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Investment income	\$ 135,000	\$ 135,000	\$ 279,333	\$ 144,333
Other financing sources:				
Transfers in	<u>3,859,439</u>	<u>3,859,439</u>	<u>3,859,439</u>	<u>-</u>
Total revenues and other financing sources	<u>3,994,439</u>	<u>3,994,439</u>	<u>4,138,772</u>	<u>144,333</u>
Expenditures:				
Debt service:				
Principal	1,610,000	1,610,000	1,610,000	-
Interest	<u>2,384,439</u>	<u>2,384,439</u>	<u>2,384,439</u>	<u>-</u>
Total expenditures	<u>3,994,439</u>	<u>3,994,439</u>	<u>3,994,439</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures			<u>\$ 144,333</u>	

COUNTY OF BERNALILLO, NEW MEXICO
DEBT SERVICE FUND
SERIES 2004
SCHEDULE OF REVENUES, EXPENDITURES - BUDGET AND ACTUAL
(NON-GAAP Budgetary Basis)
Year Ended June 30, 2009

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Investment income	\$ -	\$ -	\$ 17,097	\$ 17,097
Miscellaneous	11,513,333	11,513,333	-	(11,513,333)
Total Revenues	<u>11,513,333</u>	<u>11,513,333</u>	<u>17,097</u>	<u>(11,496,236)</u>
Other financing sources				
Transfers in	1,000,963	1,000,963	1,000,963	-
Revenue bonds issued	-	10,000,000	10,000,000	-
Premium	-	118,814	118,814	-
Total revenues and other financing sources	<u>12,514,296</u>	<u>22,633,110</u>	<u>11,136,874</u>	<u>(11,496,236)</u>
Expenditures:				
Debt service:				
Principal	11,513,333	11,000,000	11,000,000	-
Issue cost	-	81,381	81,381	-
Interest	-	513,333	513,333	-
Total expenditures	<u>11,513,333</u>	<u>11,594,714</u>	<u>11,594,714</u>	<u>-</u>
Deficiency of revenues and other financing sources over expenditures			<u>\$ (457,840)</u>	

COUNTY OF BERNALILLO, NEW MEXICO
DEBT SERVICE FUND
REFUNDING SERIES 2005
SCHEDULE OF REVENUES, EXPENDITURES - BUDGET AND ACTUAL
(NON-GAAP Budgetary Basis)
Year Ended June 30, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment income	\$ -	\$ -	\$ 283,088	\$ 283,088
Other financing sources				
Transfer in	3,455,350	3,522,129	3,522,129	-
Total revenues and other financing sources	<u>3,455,350</u>	<u>3,522,129</u>	<u>3,805,217</u>	<u>283,088</u>
Expenditures:				
Debt service:				
Principal	1,150,000	1,150,000	1,150,000	-
Interest	<u>2,305,350</u>	<u>2,305,350</u>	<u>2,305,350</u>	<u>-</u>
Total expenditures	<u>3,455,350</u>	<u>3,455,350</u>	<u>3,455,350</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures			<u>\$ 349,867</u>	

COUNTY OF BERNALILLO, NEW MEXICO
DEBT SERVICE FUND
SERIES 2008A
SCHEDULE OF REVENUES, EXPENDITURES - BUDGET AND ACTUAL
(NON-GAAP Budgetary Basis)
Year Ended June 30, 2009

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Investment income	\$ -	\$ -	\$ 9,256	\$ 9,256
Other financing sources				
Transfers in	-	1,425,423	1,425,425	2
Total revenues and other financing sources	-	1,425,423	1,434,681	9,258
Prior year cash balance budget	722,089	-		
Total budget	722,089	1,425,423		
Expenditures:				
Debt service:				
Interest	722,089	722,089	722,089	-
Total expenditures	722,089	722,089	722,089	-
Excess of revenues and other financing sources over expenditures			\$ 712,592	

COUNTY OF BERNALILLO, NEW MEXICO
DEBT SERVICE FUND
TRAN DEBT SERVICE
SCHEDULE OF REVENUES, EXPENDITURES - BUDGET AND ACTUAL
(NON-GAAP Budgetary Basis)
Year Ended June 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Other financing sources:				
Transfers in	\$ 2,094,805	\$ 2,094,805	\$ 1,777,417	\$ (317,388)
Total other financing sources	<u>2,094,805</u>	<u>2,094,805</u>	<u>1,777,417</u>	<u>(317,388)</u>
Expenditures:				
Debt service:				
Interest	2,094,805	2,094,805	1,897,222	197,583
Total expenditures	<u>2,094,805</u>	<u>2,094,805</u>	<u>1,897,222</u>	<u>197,583</u>
Deficiency of other financing sources over expenditures			<u>\$ (119,805)</u>	