

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.

COUNTY OF BERNALILLO, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS (CONTINUED)

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.

Department of Substance Abuse. To account for liquor excise tax revenue received from the state for DWI services and programs in accordance with Section 11-6A-3, NMSA 1978 Compilation. Grant funding from the state transportation department and other sources for the provision of substance abuse related services also is included in this fund.

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 2010A – Public Facilities
- Refunding Series 2005 – Public Facilities
- Series 2008A – Public Facilities
- Series 2009A – Public Facilities
- Refunding Series 2010B – Public Buildings

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.

**COUNTY OF BERNALILLO, NEW MEXICO
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2010**

Special Revenue

	Recreation	Environmental Health	Health Care GRT	Valuation	Industrial Revenue Bonds	Fire Districts	Emergency Medical Services
ASSETS							
Cash and investments	\$ 5,295	\$ 2,528,717	\$ 13,968,360	\$9,092,844	\$1,080,402	\$ 647,917	\$ 8,993
Accounts receivable, net	352	570,464	2,027,150	-	4,704	-	-
Accrued interest receivable	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Cash-restricted	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	11,484	-
Advances to other funds	-	-	-	-	-	-	-
Total assets	\$ 5,647	\$ 3,099,181	\$ 15,995,510	\$9,092,844	\$1,085,106	\$ 659,401	\$ 8,993
LIABILITIES							
Accounts payable	\$ -	\$ 105,057	\$ 95,028	\$ 36,739	\$ 227,902	\$ 165,947	\$ 377
Accrued payroll	-	-	5,479	56,627	-	-	-
Unearned revenue	-	79,862	269,757	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	-	184,919	370,264	93,366	227,902	165,947	377
FUND BALANCES							
Reserved for:							
Inventory	-	-	-	-	-	11,484	-
Debt service	-	-	-	-	-	-	-
Encumbrances	-	177,023	580,314	216,310	33,290	370,116	3,805
Unreserved (deficit):							
Undesignated	5,647	2,737,239	15,044,932	8,783,168	823,914	111,854	4,811
Total fund balances (deficit)	5,647	2,914,262	15,625,246	8,999,478	857,204	493,454	8,616
Total liabilities and fund balances	\$ 5,647	\$ 3,099,181	\$ 15,995,510	\$9,092,844	\$1,085,106	\$ 659,401	\$ 8,993

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, 2010**

Special Revenue

	Sheriff's Investigative Fund	Law Enforcement Protection	Community Service	Farm and Range	County Indigent	Clerk's Recording & Filing	Section 8 Housing- Voucher	Department of Substance Abuse	Special Revenue Total
ASSETS									
Cash and investments	\$ 904,717	\$ 104,915	\$ 252,537	\$ 83	\$ 245,174	\$ 1,116,742	\$ 4,006,814	\$ 493,825	\$34,457,335
Accounts receivable, net	-	-	-	-	1,924,060	-	151,151	111,931	4,789,812
Accrued interest receivable	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	204,648	-	204,648
Cash-restricted	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	11,484
Advances to other funds	-	-	-	-	-	-	-	-	-
Total assets	\$ 904,717	\$ 104,915	\$ 252,537	\$ 83	\$2,169,234	\$ 1,116,742	\$ 4,362,613	\$ 605,756	\$39,463,279
LIABILITIES									
Accounts payable	\$ -	\$ 25,865	\$ -	\$ -	\$ 1,959,930	\$ 41,519	\$ 301,849	\$ 124,946	\$ 3,085,159
Accrued payroll	-	-	-	-	-	-	36,836	-	98,942
Unearned revenue	-	-	-	-	-	-	-	-	349,619
Due to other funds	-	-	-	-	-	-	1,443,837	-	1,443,837
Total liabilities	-	25,865	-	-	1,959,930	41,519	1,782,522	124,946	4,977,557
FUND BALANCES									
Reserved for:									
Inventory	-	-	-	-	-	-	-	-	11,484
Debt service	-	-	-	-	-	-	-	-	-
Encumbrances	-	31,581	-	-	55,521	98,883	21	9,169	1,576,033
Unreserved (deficit):									
Unndesignated	904,717	47,469	252,537	83	153,783	976,340	2,580,070	471,641	32,898,205
Total fund balances (deficit)	904,717	79,050	252,537	83	209,304	1,075,223	2,580,091	480,810	34,485,722
Total liabilities and fund balances	\$ 904,717	\$ 104,915	\$ 252,537	\$ 83	\$2,169,234	\$ 1,116,742	\$ 4,362,613	\$ 605,756	\$39,463,279

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, 2010**

	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 2010A Service	Refunding Series 2005 Debt Service
ASSETS									
Cash and investments	\$ 2,168,156	\$ 735,838	\$ -	\$ 228,467	\$ -	\$ 424,396	\$ -	\$ 370,431	\$ 431,270
Bond receivable	-	-	-	-	-	-	-	-	-
Accounts receivable, net	1,106,336	-	-	-	-	-	-	-	-
Accrued interest receivable	16,580	86,319	-	23,278	-	70,839	-	3,873	1,983
Notes receivable	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Due from grantor	-	-	-	-	-	-	-	-	-
Cash-restricted	-	-	5,438,448	-	1,693,500	-	4,615,582	-	-
Inventory	-	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-	-
Total assets	<u><u>\$ 3,291,072</u></u>	<u><u>\$ 822,157</u></u>	<u><u>\$ 5,438,448</u></u>	<u><u>\$ 251,745</u></u>	<u><u>\$ 1,693,500</u></u>	<u><u>\$ 495,235</u></u>	<u><u>\$ 4,615,582</u></u>	<u><u>\$ 374,304</u></u>	<u><u>\$ 433,253</u></u>
LIABILITIES									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-	-	-	-	-
TRAN payable	-	-	-	-	-	-	-	-	-
Acrued payroll	-	-	-	-	-	-	-	-	-
Unearned revenue	986,505	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Total liabilities	<u><u>986,505</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
FUND BALANCES									
Reserved for:									
Inventory	-	-	-	-	-	-	-	-	-
Debt service	2,304,567	822,157	5,438,448	251,745	1,693,500	495,235	4,615,582	374,304	433,253
Encumbrances	-	-	-	-	-	-	-	-	-
Unreserved:									
Undesignated	-	-	-	-	-	-	-	-	-
Total fund balances (deficit)	<u><u>2,304,567</u></u>	<u><u>822,157</u></u>	<u><u>5,438,448</u></u>	<u><u>251,745</u></u>	<u><u>1,693,500</u></u>	<u><u>495,235</u></u>	<u><u>4,615,582</u></u>	<u><u>374,304</u></u>	<u><u>433,253</u></u>
Total liabilities and fund balances	<u><u>\$ 3,291,072</u></u>	<u><u>\$ 822,157</u></u>	<u><u>\$ 5,438,448</u></u>	<u><u>\$ 251,745</u></u>	<u><u>\$ 1,693,500</u></u>	<u><u>\$ 495,235</u></u>	<u><u>\$ 4,615,582</u></u>	<u><u>\$ 374,304</u></u>	<u><u>\$ 433,253</u></u>

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, 2010**

	Debt Service			Capital Projects			Total Nonmajor Governmental Funds	
	Series 2008A Debt Service	Refunding Series 2010B Debt Service	TRAN Debt Service	Debt Service Total	Impact Fees	Open Space		Capital Projects Total
ASSETS								
Cash and investments	\$ 730,280	\$ -	\$ 113,696	\$ 5,202,534	\$ 5,940,425	\$ 11,700,274	\$ 17,640,699	\$ 57,300,568
Accounts receivable, net	-	-	-	1,106,336	-	119,354	119,354	6,015,502
Accrued interest receivable	3,358	-	-	206,230	27,258	-	27,258	233,488
Due from other funds	-	55,943	-	55,943	-	-	-	260,591
Cash-restricted	-	-	-	11,747,530	-	-	-	11,747,530
Inventory	-	-	-	-	-	-	-	11,484
Advances to other funds	-	1,650,000	-	1,650,000	-	-	-	1,650,000
Total assets	\$ 733,638	\$ 1,705,943	\$ 113,696	\$ 19,968,573	\$ 5,967,683	\$ 11,819,628	\$ 17,787,311	\$ 77,219,163
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 5,627	\$ 1,281,916	\$ 1,287,543	\$ 4,372,702
Accrued payroll	-	-	-	-	-	12,390	12,390	111,332
Unearned revenue	-	-	-	986,505	-	105,702	105,702	1,441,826
Due to other funds	-	55,943	-	55,943	-	-	-	1,499,780
Total liabilities	-	55,943	-	1,042,448	5,627	1,400,008	1,405,635	7,425,640
FUND BALANCES								
Reserved for:								
Inventory	-	-	-	-	-	-	-	11,484
Debt service	733,638	1,650,000	113,696	18,926,125	-	-	-	18,926,125
Encumbrances	-	-	-	-	91,325	115,145	206,470	1,782,503
Unreserved:								
Undesignated	-	-	-	-	5,870,731	10,304,475	16,175,206	49,073,411
Total fund balances (deficit)	733,638	1,650,000	113,696	18,926,125	5,962,056	10,419,620	16,381,676	69,793,523
Total liabilities and fund balances	\$ 733,638	\$ 1,705,943	\$ 113,696	\$ 19,968,573	\$ 5,967,683	\$ 11,819,628	\$ 17,787,311	\$ 77,219,163

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, 2010**

Special Revenue								
	Recreation	Environmental Health	Health Care GRT	Valuation	Industrial Revenue Bonds	Fire Districts	Emergency Medical Services	ERDA
REVENUES								
Taxes:								
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	2,889,267	9,784,453	-	-	-	-	-
Cigarette	1,748	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	1,259,768	176,597	-
Fees for services	-	-	-	5,377,125	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	842,756	-	-	-
Total revenues	<u>1,748</u>	<u>2,889,267</u>	<u>9,784,453</u>	<u>5,377,125</u>	<u>842,756</u>	<u>1,259,768</u>	<u>176,597</u>	<u>-</u>
EXPENDITURES								
Current:								
General government	-	-	-	3,552,031	1,005,387	-	-	60
Public works	-	-	-	-	-	-	-	-
Public safety	-	-	83,977	-	-	946,736	179,680	-
Health and welfare	-	928,525	6,319,804	-	-	-	-	-
Culture and recreation	-	-	-	-	6,480	-	-	-
Capital outlay	-	-	2,939,882	-	-	103,477	34,514	-
Capital outlay - other entities	-	4,481	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>933,006</u>	<u>9,343,663</u>	<u>3,552,031</u>	<u>1,011,867</u>	<u>1,050,213</u>	<u>214,194</u>	<u>60</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,748</u>	<u>1,956,261</u>	<u>440,790</u>	<u>1,825,094</u>	<u>(169,111)</u>	<u>209,555</u>	<u>(37,597)</u>	<u>(60)</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	-	117,875	-	-	-	-	-	-
Transfers out	-	(1,845,550)	(1,199,445)	-	-	-	-	(14,031)
Refunding bonds issued	-	-	-	-	-	-	-	-
Bonds issued	-	-	-	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-	-	-	-
Discount on bonds issued	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agen	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(1,727,675)</u>	<u>(1,199,445)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,031)</u>
Net changes in fund balances	<u>1,748</u>	<u>228,586</u>	<u>(758,655)</u>	<u>1,825,094</u>	<u>(169,111)</u>	<u>209,555</u>	<u>(37,597)</u>	<u>(14,091)</u>
Fund balances (deficit) - beginning	<u>3,899</u>	<u>2,685,676</u>	<u>16,383,901</u>	<u>7,174,384</u>	<u>1,026,315</u>	<u>283,899</u>	<u>46,213</u>	<u>14,091</u>
Fund balances (deficit) - ending	<u>\$ 5,647</u>	<u>\$ 2,914,262</u>	<u>\$ 15,625,246</u>	<u>\$ 8,999,478</u>	<u>\$ 857,204</u>	<u>\$ 493,454</u>	<u>\$ 8,616</u>	<u>\$ -</u>

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, 2010

Special Revenue									
	Sheriff's Investigative Fund	Law Enforcement Protection	Community Service	Farm and Range	County Indigent	Clerk's Recording & Filing	Section 8 Housing- Voucher	Department of Substance Abuse	Special Revenue Total
REVENUES									
Taxes:									
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	10,784,484	-	-	-	23,458,204
Cigarette	-	-	-	-	-	-	-	-	1,748
Intergovernmental	-	195,000	-	151	-	-	12,489,516	300,000	14,421,032
Fees for services	-	-	-	-	-	476,240	67,747	-	5,921,112
Investment income	-	-	-	-	-	-	2,614	-	2,614
Miscellaneous	608,115	-	126,009	-	-	-	165,965	957,401	2,700,246
Total revenues	<u>608,115</u>	<u>195,000</u>	<u>126,009</u>	<u>151</u>	<u>10,784,484</u>	<u>476,240</u>	<u>12,725,842</u>	<u>1,257,401</u>	<u>46,504,956</u>
EXPENDITURES									
Current:									
General government	-	-	-	-	-	586,602	-	-	5,144,080
Public works	-	-	-	1,052	-	-	-	-	1,052
Public safety	337,738	140,450	-	-	-	-	-	960,440	2,649,021
Health and welfare	-	-	64,049	-	10,777,990	-	12,717,573	-	30,807,941
Culture and recreation	-	-	-	-	-	-	-	-	6,480
Capital outlay	-	64,169	927	-	-	-	-	-	3,142,969
Capital outlay - other entities	-	-	-	-	-	-	-	-	4,481
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Bond issuance cost	-	-	-	-	-	-	-	-	-
Total expenditures	<u>337,738</u>	<u>204,619</u>	<u>64,976</u>	<u>1,052</u>	<u>10,777,990</u>	<u>586,602</u>	<u>12,717,573</u>	<u>960,440</u>	<u>41,756,024</u>
Excess (deficiency) of revenues over (under) expenditures	<u>270,377</u>	<u>(9,619)</u>	<u>61,033</u>	<u>(901)</u>	<u>6,494</u>	<u>(110,362)</u>	<u>8,269</u>	<u>296,961</u>	<u>4,748,932</u>
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	-	-	-	-	183,849	301,724
Transfers out	-	-	-	-	-	-	-	-	(3,059,026)
Sale of capital assets	-	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-
Bonds issued	-	-	-	-	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-	-	-	-	-
Discount on bonds issued	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agen	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>183,849</u>	<u>(2,757,302)</u>
Net changes in fund balances	<u>270,377</u>	<u>(9,619)</u>	<u>61,033</u>	<u>(901)</u>	<u>6,494</u>	<u>(110,362)</u>	<u>8,269</u>	<u>480,810</u>	<u>1,991,630</u>
Fund balances (deficit) - beginning	<u>634,340</u>	<u>88,669</u>	<u>191,504</u>	<u>984</u>	<u>202,810</u>	<u>1,185,585</u>	<u>2,571,822</u>	<u>-</u>	<u>32,494,092</u>
Fund balances (deficit)- ending	<u>\$ 904,717</u>	<u>\$ 79,050</u>	<u>\$ 252,537</u>	<u>\$ 83</u>	<u>\$ 209,304</u>	<u>\$ 1,075,223</u>	<u>\$ 2,580,091</u>	<u>\$ 480,810</u>	<u>\$ 34,485,722</u>

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, 2010

	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 2010A Debt Service	Refunding Series 2005 Debt Service	Refunding Series 2005 Reserve
REVENUES										
Taxes:										
Property	\$ 12,519,561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-	-	-	-	-	-
Cigarette	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Fees for services	-	-	-	-	-	-	-	-	-	-
Investment income	52,407	343,435	-	92,991	-	280,718	-	19,738	78,642	-
Miscellaneous	29,000	-	-	-	-	-	-	-	-	-
Total revenues	<u>12,571,997</u>	<u>343,435</u>	<u>-</u>	<u>92,991</u>	<u>-</u>	<u>280,718</u>	<u>-</u>	<u>19,738</u>	<u>78,642</u>	<u>-</u>
EXPENDITURES										
Current:										
General government	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Capital outlay - other entities	-	-	-	-	-	-	-	-	-	-
Debt service:										
Principal	7,415,000	2,000,000	-	1,000,000	-	1,690,000	-	10,000,000	1,450,000	-
Interest	4,399,306	2,869,328	-	517,250	-	2,307,439	-	199,444	2,241,100	-
Bond issuance costs	99,023	-	-	-	-	-	-	85,000	-	-
Total expenditures	<u>11,913,329</u>	<u>4,869,328</u>	<u>-</u>	<u>1,517,250</u>	<u>-</u>	<u>3,997,439</u>	<u>-</u>	<u>10,284,444</u>	<u>3,691,100</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>658,668</u>	<u>(4,525,893)</u>	<u>-</u>	<u>(1,424,259)</u>	<u>-</u>	<u>(3,716,721)</u>	<u>-</u>	<u>(10,264,706)</u>	<u>(3,612,458)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)										
Transfers in	-	4,869,328	-	1,517,250	-	3,997,438	-	1,199,445	3,808,975	-
Transfers out	-	-	-	-	-	-	-	-	(117,875)	(4,933,749)
Refunding bonds issued	15,105,000	-	-	-	-	-	-	-	-	-
Bonds issued	-	-	-	-	-	-	-	9,000,000	-	-
Premium on bonds issued	800,098	-	-	-	-	-	-	297,691	-	-
Discount on bonds issued	(98,183)	-	-	-	-	-	-	(58,500)	-	-
Payment to refunded bond escrow agent	(15,689,300)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>117,615</u>	<u>4,869,328</u>	<u>-</u>	<u>1,517,250</u>	<u>-</u>	<u>3,997,438</u>	<u>-</u>	<u>10,438,636</u>	<u>3,691,100</u>	<u>(4,933,749)</u>
Net changes in fund balances	<u>776,283</u>	<u>343,435</u>	<u>-</u>	<u>92,991</u>	<u>-</u>	<u>280,717</u>	<u>-</u>	<u>173,930</u>	<u>78,642</u>	<u>(4,933,749)</u>
Fund balances (deficit) - beginning	<u>1,528,284</u>	<u>478,722</u>	<u>5,438,448</u>	<u>158,754</u>	<u>1,693,500</u>	<u>214,518</u>	<u>4,615,582</u>	<u>200,374</u>	<u>354,611</u>	<u>4,933,749</u>
Fund balances (deficit) - ending	<u>\$ 2,304,567</u>	<u>\$ 822,157</u>	<u>\$ 5,438,448</u>	<u>\$ 251,745</u>	<u>\$ 1,693,500</u>	<u>\$ 495,235</u>	<u>\$ 4,615,582</u>	<u>\$ 374,304</u>	<u>\$ 433,253</u>	<u>\$ -</u>

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, 2010

	Debt Service				Capital Projects			Total Nonmajor Governmental Funds	
	Series 2008A Debt Service	Series 2009A Debt Service	Refunding Series 2010B Debt Service	TRAN Debt Service	Debt Service Total	Impact Fees	Open Space		Capital Projects Total
REVENUES									
Taxes:									
Property	\$ -	\$ -	\$ -	\$ -	\$ 12,519,561	\$ -	\$ 1,423,675	\$ 1,423,675	\$ 13,943,236
Sales	-	-	-	-	-	-	-	-	23,458,204
Cigarette	-	-	-	-	-	-	-	-	1,748
Intergovernmental	-	-	-	-	-	-	-	-	14,421,032
Fees for services	-	-	-	-	-	375,898	-	375,898	6,297,010
Investment income	18,281	-	-	-	886,212	151,533	-	151,533	1,040,359
Miscellaneous	-	-	32,978	-	33,007	-	2,600	2,600	2,735,853
Total revenues	18,281	-	32,978	-	13,438,780	527,431	1,426,275	1,953,706	61,897,442
EXPENDITURES									
Current:									
General government	-	-	-	-	-	-	-	-	5,144,080
Public works	-	-	-	-	-	9,000	435,620	444,620	445,672
Public safety	-	-	-	-	-	-	-	-	2,649,021
Health and welfare	-	-	-	-	-	-	-	-	30,807,941
Culture and recreation	-	-	-	-	-	-	224,376	224,376	230,856
Capital outlay	-	-	-	-	-	759,386	497,217	1,256,603	4,399,572
Capital outlay - other entities	-	-	-	-	-	355	1,240,000	1,240,355	1,244,836
Debt service:									
Principal	-	-	-	-	23,555,000	-	-	-	23,555,000
Interest	1,688,000	132,000	-	1,375,000	15,728,867	-	-	-	15,728,867
Bond issuance cost	-	-	25,000	-	209,023	-	-	-	209,023
Total expenditures	1,688,000	132,000	25,000	1,375,000	39,492,890	768,741	2,397,213	3,165,954	84,414,868
Excess (deficiency) of revenues over (under) expenditures	(1,669,719)	(132,000)	7,978	(1,375,000)	(26,054,110)	(241,310)	(970,938)	(1,212,248)	(22,517,426)
OTHER FINANCING SOURCES (USES)									
Transfers in	1,688,000	132,000	-	750,000	17,962,436	-	-	-	18,264,160
Transfers out	-	-	-	-	(5,051,624)	-	-	-	(8,110,650)
Refunding bonds issued	-	-	1,650,000	-	16,755,000	-	-	-	16,755,000
Bonds issued	-	-	-	-	9,000,000	-	-	-	9,000,000
Premium on bonds issued	-	-	5,222	-	1,103,011	-	-	-	1,103,011
Discount on bonds issued	-	-	(13,200)	-	(169,883)	-	-	-	(169,883)
Payment to refunded bond escrow agent	-	-	-	-	(15,689,300)	-	-	-	(15,689,300)
Total other financing sources (uses)	1,688,000	132,000	1,642,022	750,000	23,909,640	-	-	-	21,152,338
Net changes in fund balances	18,281	-	1,650,000	(625,000)	(2,144,470)	(241,310)	(970,938)	(1,212,248)	(1,365,088)
Fund balances (deficit) - beginning	715,357	-	-	738,696	21,070,595	6,203,366	11,390,558	17,593,924	71,158,611
Fund balances (deficit) - ending	\$ 733,638	\$ -	\$ 1,650,000	\$ 113,696	\$ 18,926,125	\$ 5,962,056	\$ 10,419,620	\$ 16,381,676	\$ 69,793,523