

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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues:				
Taxes	\$ 12,062,258	\$ 12,062,258	\$ 12,505,052	\$ 442,794
Investment income	-	-	45,353	45,353
Miscellaneous	-	-	29	29
Total revenues	<u>12,062,258</u>	<u>12,062,258</u>	<u>12,550,434</u>	<u>488,176</u>
Other financing sources:				
General obligation bonds issued	-	15,105,000	15,105,000	-
Premium	-	800,898	800,098	(800)
Total revenues and other financing sources	<u>12,062,258</u>	<u>27,968,156</u>	<u>28,455,532</u>	<u>487,376</u>
Prior year cash balance budget	-	6,528		
Total budget	<u>12,062,258</u>	<u>27,974,684</u>		
Expenditures:				
Debt service:				
Principal	7,215,847	7,215,847	7,415,000	(199,153)
Interest	4,846,411	4,846,411	4,399,306	447,105
Bond issuance cost	-	125,000	99,023	25,977
Total expenditures	<u>12,062,258</u>	<u>12,187,258</u>	<u>11,913,329</u>	<u>273,929</u>
Other financing uses:				
Payment to bond escrow agent	-	15,689,300	15,689,300	-
Discount	-	98,126	98,183	(57)
Total expenditures and other financing uses	<u>12,062,258</u>	<u>27,974,684</u>	<u>27,700,812</u>	<u>273,872</u>
Excess of revenues and other financing sources over expenditures and other financing uses			<u>\$ 754,720</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Investment income	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 342,960</u>	<u>\$ 342,960</u>
Other financing sources:				
Transfers in	<u>4,869,328</u>	<u>4,869,328</u>	<u>4,869,328</u>	<u>-</u>
Total revenues and other financing sources	<u>4,869,328</u>	<u>4,869,328</u>	<u>5,212,288</u>	<u>342,960</u>
Expenditures:				
Debt service:				
Principal	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>
Interest	<u>2,869,328</u>	<u>2,869,328</u>	<u>2,869,328</u>	<u>-</u>
Total expenditures	<u>4,869,328</u>	<u>4,869,328</u>	<u>4,869,328</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures			<u><u>\$ 342,960</u></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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Investment income	\$ -	\$ -	\$ 92,526	\$ 92,526
Other financing sources:				
Transfers in	1,517,250	1,517,250	1,517,250	-
Total revenues and other financing sources	<u>1,517,250</u>	<u>1,517,250</u>	<u>1,609,776</u>	<u>92,526</u>
Expenditures:				
Debt service:				
Principal	1,000,000	1,000,000	1,000,000	-
Interest	517,250	517,250	517,250	-
Total expenditures	<u>1,517,250</u>	<u>1,517,250</u>	<u>1,517,250</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures			<u>\$ 92,526</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Investment income	\$ -	\$ -	\$ 279,391	\$ 279,391
Other financing sources:				
Transfers in	3,997,439	3,997,439	3,997,438	(1)
Total revenues and other financing sources	<u>3,997,439</u>	<u>3,997,439</u>	<u>4,276,829</u>	<u>279,390</u>
Expenditures:				
Debt service:				
Principal	1,690,000	1,690,000	1,690,000	-
Interest	<u>2,307,439</u>	<u>2,307,439</u>	<u>2,307,439</u>	-
Total expenditures	<u>3,997,439</u>	<u>3,997,439</u>	<u>3,997,439</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures			<u>\$ 279,390</u>	

COUNTY OF BERNALILLO, NEW MEXICO
DEBT SERVICE FUND
SERIES 2010A
SCHEDULE OF REVENUES, EXPENDITURES - BUDGET AND ACTUAL
(NON-GAAP Budgetary Basis)
Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Investment income	\$ -	\$ -	\$ 17,653	\$ 17,653
Other financing sources:				
Transfers in	-	1,199,445	1,199,445	-
Revenue bonds issued	-	9,000,000	9,000,000	-
Premium	-	297,691	297,691	-
Total revenues and other financing sources	<u>-</u>	<u>10,497,136</u>	<u>10,514,789</u>	<u>17,653</u>
Prior year cash balance budget	<u>-</u>	<u>945,808</u>		
Total budget	<u>-</u>	<u>11,442,944</u>		
Expenditures:				
Debt service:				
Principal	-	11,100,000	10,000,000	1,100,000
Issue cost	-	85,000	85,000	-
Interest	-	199,444	199,444	-
Total expenditures	<u>-</u>	<u>11,384,444</u>	<u>10,284,444</u>	<u>1,100,000</u>
Other financing uses:				
Discount	<u>-</u>	<u>58,500</u>	<u>58,500</u>	<u>-</u>
Total expenditures and other financing uses	<u>-</u>	<u>11,442,944</u>	<u>10,342,944</u>	<u>1,100,000</u>
Excess of revenues and other financing sources over expenditures and other financing uses			<u>\$ 171,845</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Investment income	\$ -	\$ -	\$ 148,183	\$ 148,183
Other financing sources:				
Transfers in	3,691,100	3,808,975	3,808,975	-
Total revenues and other financing sources	<u>3,691,100</u>	<u>3,808,975</u>	<u>3,957,158</u>	<u>148,183</u>
Expenditures:				
Debt service:				
Principal	1,450,000	1,450,000	1,450,000	-
Interest	2,241,100	2,241,100	2,241,100	-
Total expenditures	<u>3,691,100</u>	<u>3,691,100</u>	<u>3,691,100</u>	<u>-</u>
Other financing uses:				
Transfers out	-	117,875	117,875	-
Total expenditures and other financing uses	<u>3,691,100</u>	<u>3,808,975</u>	<u>3,808,975</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other financing uses			<u>\$ 148,183</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Investment income	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,688</u>	<u>\$ 17,688</u>
Other financing sources:				
Transfers in	<u>1,688,000</u>	<u>1,688,000</u>	<u>1,688,000</u>	<u>-</u>
Total revenues and other financing sources	<u>1,688,000</u>	<u>1,688,000</u>	<u>1,705,688</u>	<u>17,688</u>
Expenditures:				
Debt service:				
Interest	<u>1,688,000</u>	<u>1,688,000</u>	<u>1,688,000</u>	<u>-</u>
Total expenditures	<u>1,688,000</u>	<u>1,688,000</u>	<u>1,688,000</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures			<u><u>\$ 17,688</u></u>	

COUNTY OF BERNALILLO, NEW MEXICO
DEBT SERVICE FUND
SERIES 2009A
SCHEDULE OF REVENUES, EXPENDITURES - BUDGET AND ACTUAL
(NON-GAAP Budgetary Basis)
Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Other financing sources:				
Transfers in	\$ -	\$ 132,000	\$ 132,000	\$ -
Total other financing sources	<u>-</u>	<u>132,000</u>	<u>132,000</u>	<u>-</u>
Expenditures:				
Debt service:				
Principal	-	-	-	-
Interest	-	132,000	132,000	-
Total expenditures	<u>-</u>	<u>132,000</u>	<u>132,000</u>	<u>-</u>
Other financing sources equal expenditures			<u>\$ -</u>	

COUNTY OF BERNALILLO, NEW MEXICO
DEBT SERVICE FUND
REFUNDING SERIES 2010B
SCHEDULE OF REVENUES, EXPENDITURES - BUDGET AND ACTUAL
(NON-GAAP Budgetary Basis)
Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Miscellaneous	\$ -	\$ 32,978	\$ 32,978	\$ -
Other financing sources:				
GRT bonds issued	-	1,650,000	1,650,000	-
Premium	-	5,222	5,222	-
Total revenues and other financing sources	<u>-</u>	<u>1,688,200</u>	<u>1,688,200</u>	<u>-</u>
Expenditures:				
Debt service:				
Issue cost	-	25,000	25,000	-
Total expenditures	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Other financing uses:				
Discount	-	13,200	13,200	-
Total expenditures and other financing uses	<u>-</u>	<u>38,200</u>	<u>38,200</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other financing uses			<u><u>\$ 1,650,000</u></u>	

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, 2010

	<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	\$ 1,950,000	\$ 1,950,000	\$ 750,000	\$ (1,200,000)
Total other financing sources	<u>1,950,000</u>	<u>1,950,000</u>	<u>750,000</u>	<u>(1,200,000)</u>
 Prior year cash balance budget	 <u>625,000</u>	 <u>625,000</u>		
 Total budget	 <u>2,575,000</u>	 <u>2,575,000</u>		
Expenditures:				
Debt service:				
Interest	1,950,000	1,950,000	1,375,000	575,000
Total expenditures	<u>1,950,000</u>	<u>1,950,000</u>	<u>1,375,000</u>	<u>575,000</u>
 Deficiency of other financing sources over expenditures			 <u><u>\$ (625,000)</u></u>	