

**COUNTY OF BERNALILLO, NEW MEXICO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 Year Ended June 30, 2006**

	<b>Special Revenue</b>								
	<b>Public Works Grants</b>	<b>Emergency Medical Services</b>	<b>Recreation</b>	<b>Clerk's Bilingual</b>	<b>Farm and Range</b>	<b>Valuation</b>	<b>Fire Districts</b>	<b>Law Enforcement Protection</b>	<b>County Indigent</b>
<b>REVENUES</b>									
Taxes:									
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-	-	-	-	1,000,000
Cigarette	-	-	1,902	-	-	-	-	-	-
Intergovernmental	3,126,872	260,524	-	-	151	-	854,088	178,800	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Fees for services	-	-	-	-	-	3,935,359	-	-	-
Investment income	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenues	<u>3,126,872</u>	<u>260,524</u>	<u>1,902</u>	<u>-</u>	<u>151</u>	<u>3,935,359</u>	<u>854,088</u>	<u>178,800</u>	<u>1,000,000</u>
<b>EXPENDITURES</b>									
Current:									
General government	-	-	-	-	-	3,018,399	-	-	-
Public works	3,126,872	-	-	-	-	-	-	-	-
Public safety	-	270,529	-	-	-	-	842,943	235,973	-
Health and welfare	-	-	-	-	-	-	-	-	1,018,929
Culture and recreation	-	-	2,552	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-	-
Total expenditures	<u>3,126,872</u>	<u>270,529</u>	<u>2,552</u>	<u>-</u>	<u>-</u>	<u>3,018,399</u>	<u>842,943</u>	<u>235,973</u>	<u>1,018,929</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(10,005)</u>	<u>(650)</u>	<u>-</u>	<u>151</u>	<u>916,960</u>	<u>11,145</u>	<u>(57,173)</u>	<u>(18,929)</u>
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers in	-	-	-	42	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(21,533)	-	-
Long-term notes issued	-	-	-	-	-	-	-	-	-
Bonds issued	-	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-	-	-	-	-
Discount on bonds issued	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>42</u>	<u>-</u>	<u>-</u>	<u>(21,533)</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	(10,005)	(650)	42	151	916,960	(10,388)	(57,173)	(18,929)
Fund balances (deficit) - beginning	-	36,820	4,521	(42)	401	2,549,421	(4,418)	96,445	287,275
Fund balances (deficit) - ending	<u>\$ -</u>	<u>\$ 26,815</u>	<u>\$ 3,871</u>	<u>\$ -</u>	<u>\$ 552</u>	<u>\$ 3,466,381</u>	<u>\$ (14,806)</u>	<u>\$ 39,272</u>	<u>\$ 268,346</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, 2006

	Special Revenue									
	ERDA	Section 8 Housing- Vocuher	Regional Correction Center	Sheriff's Investigative Fund	Environmental Health	Grants Funds	Law Enforcement Block Grants	Clerk's Recording & Filing	Community Service	Industrial Revenue Bonds
<b>REVENUES</b>										
Taxes:										
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	2,813,941	-	-	-	-	3,813,941
Cigarette	-	-	-	-	-	-	-	-	-	1,902
Intergovernmental	-	12,286,801	-	488,950	-	9,460,617	224,184	-	-	26,880,987
Licenses and permits	-	-	-	-	-	-	-	756,010	-	756,010
Fees for services	-	-	13,062,664	-	-	-	-	-	-	16,998,023
Investment income	54,773	19,410	-	-	-	-	-	-	-	74,183
Miscellaneous	70,718	2,217	1,359,996	-	11,455	149,766	-	106,900	591,243	2,292,295
Total revenues	<u>125,491</u>	<u>12,308,428</u>	<u>14,422,660</u>	<u>488,950</u>	<u>2,825,396</u>	<u>9,610,383</u>	<u>224,184</u>	<u>756,010</u>	<u>106,900</u>	<u>50,817,341</u>
<b>EXPENDITURES</b>										
Current:										
General government	-	-	-	-	-	291,889	-	361,831	-	3,697,119
Public works	-	-	-	-	-	100,000	-	-	-	3,226,872
Public safety	547,468	-	13,144,717	445,321	-	6,745,479	224,184	-	-	22,456,614
Health and welfare	-	12,366,680	-	-	2,623,258	402,197	-	21,661	-	16,432,725
Culture and recreation	-	-	-	-	-	2,283,580	-	-	-	2,286,132
Capital outlay	-	-	-	-	-	-	-	-	-	-
Debt service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Bond issuance cost	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>547,468</u>	<u>12,366,680</u>	<u>13,144,717</u>	<u>445,321</u>	<u>2,623,258</u>	<u>9,823,145</u>	<u>224,184</u>	<u>361,831</u>	<u>21,661</u>	<u>48,099,462</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(421,977)</u>	<u>(58,252)</u>	<u>1,277,943</u>	<u>43,629</u>	<u>202,138</u>	<u>(212,762)</u>	<u>-</u>	<u>394,179</u>	<u>85,239</u>	<u>2,717,879</u>
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	21,533	-	255,838	-	-	212,762	-	5,763	-	495,938
Transfers out	-	-	(1,047,838)	-	-	-	-	-	-	(1,069,371)
Long-term notes issued	-	-	-	-	-	-	-	-	-	-
Bonds issued	-	-	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-	-	-	-	-	-
Discount on bonds issued	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>21,533</u>	<u>-</u>	<u>(792,000)</u>	<u>-</u>	<u>-</u>	<u>212,762</u>	<u>-</u>	<u>5,763</u>	<u>-</u>	<u>(573,433)</u>
Net changes in fund balances	<u>(400,444)</u>	<u>(58,252)</u>	<u>485,943</u>	<u>43,629</u>	<u>202,138</u>	<u>-</u>	<u>-</u>	<u>399,942</u>	<u>85,239</u>	<u>2,144,446</u>
Fund balances - beginning	<u>1,100,281</u>	<u>302,146</u>	<u>679,309</u>	<u>444,371</u>	<u>2,591,481</u>	<u>-</u>	<u>-</u>	<u>547,471</u>	<u>157,672</u>	<u>8,793,154</u>
Fund balances - ending	<u>\$ 699,837</u>	<u>\$ 243,894</u>	<u>\$ 1,165,252</u>	<u>\$ 488,000</u>	<u>\$ 2,793,619</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 947,413</u>	<u>\$ 242,911</u>	<u>\$ 10,937,600</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, 2006**

	<b>Debt Service</b>							
	<b>General Obligation Bonds Debt Service</b>	<b>Series 1996 Debt Service</b>	<b>Series 1996 Reserve</b>	<b>Refunding Series 1998 Debt Service</b>	<b>Refunding Series 1998 Reserve</b>	<b>Series 1996B Debt Service</b>	<b>Series 1996B Reserve</b>	<b>Series 1997 Debt Service</b>
<b>REVENUES</b>								
Taxes:								
Property	\$ 9,167,144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-	-	-	-
Cigarette	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Fees for services	-	-	-	-	-	-	-	-
Investment income	442,399	1,825	-	276,123	-	335,755	-	88,909
Miscellaneous	-	-	-	-	-	-	-	815,832
Total revenues	<u>9,609,543</u>	<u>1,825</u>	<u>-</u>	<u>276,123</u>	<u>-</u>	<u>335,755</u>	<u>-</u>	<u>904,741</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Capital outlay								
Debt service:								
Principal	4,820,000	-	-	1,425,000	-	405,000	-	755,000
Interest	3,668,818	-	-	2,562,351	-	3,111,533	-	713,067
Bond issuance costs	162,990	-	-	-	-	-	-	-
Total expenditures	<u>8,651,808</u>	<u>-</u>	<u>-</u>	<u>3,987,351</u>	<u>-</u>	<u>3,516,533</u>	<u>-</u>	<u>1,468,067</u>
Excess (deficiency) of revenues over (under) expenditures	<u>957,735</u>	<u>1,825</u>	<u>-</u>	<u>(3,711,228)</u>	<u>-</u>	<u>(3,180,778)</u>	<u>-</u>	<u>(563,326)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	3,805,527	-	3,186,413	-	815,637
Transfers out	-	(5,763)	-	-	-	-	-	-
Long-term notes issued	-	-	-	-	-	-	-	-
Bonds issued	-	-	-	-	-	-	-	-
Refunding bonds issued	13,940,000	-	-	-	-	-	-	-
Premium on bonds issued	214,258	-	-	-	-	-	-	-
Discount on bonds issued	(37,317)	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	(13,953,951)	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>162,990</u>	<u>(5,763)</u>	<u>-</u>	<u>3,805,527</u>	<u>-</u>	<u>3,186,413</u>	<u>-</u>	<u>815,637</u>
Net changes in fund balances	1,120,725	(3,938)	-	94,299	-	5,635	-	252,311
Fund balances (deficit) - beginning	1,867,853	6,084	-	5,162	4,615,582	81,311	5,438,448	(232,159)
Fund balances (deficit) - ending	<u>\$ 2,988,578</u>	<u>\$ 2,146</u>	<u>\$ -</u>	<u>\$ 99,461</u>	<u>\$ 4,615,582</u>	<u>\$ 86,946</u>	<u>\$ 5,438,448</u>	<u>\$ 20,152</u>

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**COUNTY OF BERNALILLO, NEW MEXICO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 Year Ended June 30, 2006**

	Debt Service				Capital Projects			
	Series 1997 Reserve	Refunding Series 2005 Debt Service	Refunding Series 2005 Reserve	Series 2004 Debt Service	Debt Service Total	2004 Revenue Bond	Water/ Wastewater Fund	Library
<b>REVENUES</b>								
Taxes:								
Property	\$ -	\$ -	\$ -	\$ -	\$ 9,167,144	\$ -	\$ -	\$ -
Sales	-	-	-	-	-	-	-	-
Cigarette	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	4,699,677	-
Licenses and permits	-	-	-	-	-	-	-	-
Fees for services	-	-	-	-	-	-	-	-
Investment income	-	134,135	-	16,007	1,295,153	510,815	1,065,891	74,117
Miscellaneous	-	-	-	1,098,000	1,913,832	-	-	-
Total revenues	-	134,135	-	1,114,007	12,376,129	510,815	5,765,568	74,117
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	8,126,728	6,770,459	981,554
Debt service:								
Principal	-	1,700,000	-	500,000	9,605,000	-	-	-
Interest	-	2,528,470	-	547,838	13,132,077	-	-	-
Bond issuance cost	-	416,086	-	-	579,076	-	11,466	15,087
Total expenditures	-	4,644,556	-	1,047,838	23,316,153	8,126,728	6,781,925	996,641
Excess (deficiency) of revenues over (under) expenditures	-	(4,510,421)	-	66,169	(10,940,024)	(7,615,913)	(1,016,357)	(922,524)
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	9,719,417	4,933,749	1,047,838	23,508,581	61,961	974,386	-
Transfers out	-	(4,836,161)	(5,486,548)	(255,838)	(10,584,310)	-	(97,588)	-
Long-term notes issued	-	-	-	-	-	-	-	-
Bonds issued	-	-	-	-	-	-	1,205,000	1,500,000
Refunding bonds issued	-	42,485,000	-	-	56,425,000	-	-	-
Premium on bonds issued	-	4,559,781	-	-	4,774,039	-	114,578	-
Discount on bonds issued	-	(352,836)	-	-	(390,153)	-	(9,897)	(3,889)
Payment to refunded bond escrow agent	-	(46,925,700)	-	-	(60,879,651)	-	-	-
Total other financing sources (uses)	-	4,649,501	(552,799)	792,000	12,853,506	61,961	2,186,479	1,496,111
Net changes in fund balances	-	139,080	(552,799)	858,169	1,913,482	(7,553,952)	1,170,122	573,587
Fund balances (deficit) - beginning	1,693,500	(36,656)	5,486,548	6,107	18,931,780	9,536,207	15,036,156	447,360
Fund balances (deficit) - ending	\$ 1,693,500	\$ 102,424	\$ 4,933,749	\$ 864,276	\$ 20,845,262	1,982,255	\$ 16,206,278	\$ 1,020,947

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, 2006

	<b>Capital Projects</b>						
	<b>Road Support Services</b>	<b>1996B Revenue Bond</b>	<b>Storm Sewer Construction</b>	<b>Juvenile Center</b>	<b>Facilities</b>	<b>Parks &amp; Recreation</b>	<b>Open Space</b>
<b>REVENUES</b>							
Taxes:							
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,771,385
Sales	-	-	-	-	-	-	-
Cigarette	-	-	-	-	-	-	-
Intergovernmental	1,842,000	-	284,538	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Fees for services	-	-	-	-	-	-	-
Investment income	381,033	5,492	102,717	32,730	33,627	68,645	-
Miscellaneous	-	-	-	-	-	-	3,744
Total revenues	<u>2,223,033</u>	<u>5,492</u>	<u>387,255</u>	<u>32,730</u>	<u>33,627</u>	<u>68,645</u>	<u>2,775,129</u>
<b>EXPENDITURES</b>							
Current:							
General government	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	3,711,395	-	2,099,066	1,162,847	578,866	1,322,884	437,828
Debt service:							
Principal	1,814,778	-	-	-	-	-	-
Interest	27,222	-	-	-	-	-	-
Bond issuance cost	-	-	-	-	-	12,623	-
Total expenditures	<u>5,553,395</u>	<u>-</u>	<u>2,099,066</u>	<u>1,162,847</u>	<u>578,866</u>	<u>1,335,507</u>	<u>437,828</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,330,362)</u>	<u>5,492</u>	<u>(1,711,811)</u>	<u>(1,130,117)</u>	<u>(545,239)</u>	<u>(1,266,862)</u>	<u>2,337,301</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	5,000	-	-	-	-	-	-
Transfers out	-	(1,031,352)	-	-	-	-	-
Long-term notes issued	7,401,160	-	-	-	-	-	-
Bonds issued	-	-	-	-	-	1,255,000	-
Refunding bonds issued	-	-	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-	-	-
Discount on bonds issued	-	-	-	-	-	(3,253)	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>7,406,160</u>	<u>(1,031,352)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,251,747</u>	<u>-</u>
Net changes in fund balances	<u>4,075,798</u>	<u>(1,025,860)</u>	<u>(1,711,811)</u>	<u>(1,130,117)</u>	<u>(545,239)</u>	<u>(15,115)</u>	<u>2,337,301</u>
Fund balances - beginning	450,143	1,032,199	2,583,520	1,196,219	966,279	1,037,428	8,436,731
Fund balances - ending	<u>\$ 4,525,941</u>	<u>\$ 6,339</u>	<u>\$ 871,709</u>	<u>\$ 66,102</u>	<u>\$ 421,040</u>	<u>\$ 1,022,313</u>	<u>\$ 10,774,032</u>

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COUNTY OF BERNALILLO, NEW MEXICO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 Year Ended June 30, 2006

	Capital Projects						1997 Revenue Bond	Total Capital Projects	Total Nonmajor Governmental Funds
	1998 Refunding Revenue Bond	Sheriff's Improvement Bond	Road Construction	Parkland Development	Impact Fees	Public Health			
REVENUES									
Taxes:									
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,771,385	11,938,529	
Sales	-	-	-	-	-	-	-	3,813,941	
Cigarette	-	-	-	-	-	-	-	1,902	
Intergovernmental	-	-	7,498,316	-	-	-	14,324,531	41,205,518	
Licenses and permits	-	-	-	-	-	-	-	756,010	
Fees for services	-	-	-	-	1,050,364	-	1,050,364	18,048,387	
Investment income	-	172,955	55,517	-	397,530	135,240	3,910	3,040,219	
Miscellaneous	-	-	-	-	-	-	3,744	4,209,871	
Total revenues	-	172,955	7,553,833	-	1,447,894	135,240	3,910	21,190,243	84,383,713
EXPENDITURES									
Current:									
General government	-	-	-	-	-	-	-	3,697,119	
Public works	-	-	-	-	-	-	-	3,226,872	
Public safety	-	-	-	-	-	-	-	22,456,614	
Health and welfare	-	-	-	-	-	-	-	16,432,725	
Culture and recreation	-	-	-	-	-	-	-	2,286,132	
Capital outlay	-	1,029,361	9,777,525	486	1,328,158	898,594	129,947	38,355,698	38,355,698
Debt service:									
Principal	-	-	-	-	-	-	1,814,778	11,419,778	
Interest	-	-	-	-	-	-	27,222	13,159,299	
Bond issuance cost	-	15,148	10,058	-	-	-	64,382	643,458	
Total expenditures	-	1,044,509	9,787,583	486	1,328,158	898,594	129,947	40,262,080	111,677,695
Excess (deficiency) of revenues over (under) expenditures	-	(871,554)	(2,233,750)	(486)	119,736	(763,354)	(126,037)	(19,071,837)	(27,293,982)
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	-	-	-	1,041,347	25,045,866	
Transfers out	(4,995)	-	-	-	-	-	(1,133,935)	(12,787,616)	
Long-term notes issued	-	-	-	-	-	-	7,401,160	7,401,160	
Bonds issued	-	1,506,000	1,000,000	-	-	-	6,466,000	6,466,000	
Refunding bonds issued	-	-	-	-	-	-	-	56,425,000	
Premium on bonds issued	-	-	-	-	-	-	114,578	4,888,617	
Discount on bonds issued	-	(3,904)	(2,593)	-	-	-	(23,536)	(413,689)	
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	(60,879,651)	
Total other financing sources (uses)	(4,995)	1,502,096	997,407	-	-	-	13,865,614	26,145,687	
Net changes in fund balances	(4,995)	630,542	(1,236,343)	(486)	119,736	(763,354)	(126,037)	(5,206,223)	(1,148,295)
Fund balances - beginning	6,327	2,059,282	6,166,215	486	6,719,582	2,880,582	191,003	58,745,719	86,470,653
Fund balances - ending	\$ 1,332	\$ 2,689,824	\$ 4,929,872	\$ -	\$ 6,839,318	\$ 2,117,228	\$ 64,966	\$ 53,539,496	85,322,358

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