COUNTY OF BERNALILLO, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended June 30, 2007

	Special Revenue								
	Public Works Grants	Emergency Medical Services	Recreation	DWI Services	Farm and Range	Valuation	Fire Districts	Law Enforcement Protection	County Indigent
REVENUES									
Taxes:									
Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales	-	-	-	-	-	-	-	-	4,448,364
Cigarette	-	-	2,128	-	-	-	-	-	-
Intergovernmental	3,690,306	225,574	-	3,256,323	162	-	978,505	176,400	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Fees for services	-	-	-	-	-	4,184,078	-	-	-
Investment income	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	964,297	-	-	-	-	-
Total revenues	3,690,306	225,574	2,128	4,220,620	162	4,184,078	978,505	176,400	4,448,364
EXPENDITURES									
Current:									
General government	-	-	-	4,531,902	-	3,285,656	-	-	-
Public works	3,690,306	-	-	-	-	-	-	-	-
Public safety	-	206,003	-	-	-	-	922,741	198,131	-
Health and welfare	-	-	-	-	-	-	-	-	4,509,678
Culture and recreation	-	-	2,250	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-	-
Total expenditures	3,690,306	206,003	2,250	4,531,902	-	3,285,656	922,741	198,131	4,509,678
Excess (deficiency) of revenues over (under) expenditures	-	19,571	(122)	(311,282)	162	898,422	55,764	(21,731)	(61,314)
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	413,491	-	-	21,533	-	-
Transfers out	-	-	-	(56,700)	-	-	-	-	-
Bonds issued	-	-	-	-	-	-	-	-	-
Discount on bonds issued	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	356,791	-	-	21,533	-	-
Net changes in fund balances	-	19,571	(122)	45,509	162	898,422	77,297	(21,731)	(61,314)
Fund balances (deficit) - beginning	-	26,815	3,871	-	552	3,466,381	(14,806)	39,272	268,346
Fund balances (deficit) - ending	$ -	$ 46,386	$ 3,749	$ 45,509	$ 714	$ 4,364,803	$ 62,491	$ 17,541	$ 207,032

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, 2007

	Special Revenue										
	ERDA	Section 8 Housing-Voucher	Regional Correction Center	Sheriff's Investigative Fund	Environmental Health	Grants Funds	Law Enforcement Block Grants	Clerk's Recording & Filing	Community Service	Industrial Revenue Bonds	Special Revenue Total
REVENUES											
Taxes:											
Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales	-	-	-	-	2,582,789	-	-	-	-	-	7,931,153
Cigarette	-	-	-	-	-	-	-	-	-	-	2,128
Intergovernmental	-	11,980,819	-	705,876	-	13,825,981	61,675	-	-	-	34,901,621
Licenses and permits	-	-	-	-	-	-	-	740,470	-	-	740,470
Fees for services	-	-	16,953,243	-	-	-	-	-	-	-	21,137,321
Investment income	48,113	51,385	-	-	-	-	-	-	-	-	99,498
Miscellaneous	101,734	80	1,560,100	-	5,930	59,005	-	-	124,117	751,948	3,567,211
Total revenues	149,847	12,032,284	18,513,343	705,876	2,588,719	13,884,986	61,675	740,470	124,117	751,948	67,479,402
EXPENDITURES											
Current:											
General government	-	-	-	-	-	591,760	-	573,186	-	477,207	9,459,711
Public works	-	-	-	-	-	17,536	-	-	-	-	3,707,842
Public safety	430,428	-	15,362,345	389,005	-	3,930,373	61,675	-	-	-	21,500,701
Health and welfare	-	12,127,977	-	-	1,937,166	4,329,532	-	-	88,973	-	22,993,326
Culture and recreation	-	-	-	-	-	5,015,785	-	-	-	-	5,018,035
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Debt service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Bond issuance cost	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	430,428	12,127,977	15,362,345	389,005	1,937,166	13,884,986	61,675	573,186	88,973	477,207	62,679,615
Excess (deficiency) of revenues over (under) expenditures	(280,581)	(95,693)	3,150,998	316,871	651,553	-	-	167,284	35,144	274,741	4,799,787
OTHER FINANCING SOURCES (USES)											
Transfers in	-	-	632,838	-	-	-	-	2,064	-	-	1,088,926
Transfers out	(21,533)	-	(632,838)	-	-	-	-	-	-	-	(711,071)
Bonds issued	-	-	-	-	-	-	-	-	-	-	-
Discount on bonds issued	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(21,533)	-	-	-	-	-	-	2,064	-	-	358,855
Net changes in fund balances	(302,114)	(95,693)	3,150,998	316,871	651,553	-	-	169,348	35,144	274,741	5,158,642
Fund balances (deficit) - beginning	699,837	243,894	1,165,252	488,000	2,793,619	-	-	947,413	242,911	565,243	10,937,600
Fund balances (deficit)- ending	$ 397,723	$ 148,201	$ 4,316,250	$ 804,871	$ 3,445,172	$ -	$ -	$ 1,116,761	$ 278,055	$ 840,984	$ 16,096,242

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, 2007

	Debt Service						
	General Obligation Bonds Debt Service	Series 1996 Debt Service	Refunding Series 1996 Debt Service	Refunding Series 1998 Reserve	Series 1998B Debt Service	Series 1998B Reserve	Series 1997 Debt Service
REVENUES							
Taxes:							
Property	$ 9,715,861	$ -	$ -	$ -	$ -	$ -	$ -
Sales	-	-	-	-	-	-	-
Cigarette	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Fees for services	-	-	-	-	-	-	-
Investment income	160,037	-	273,020	-	334,476	-	92,399
Miscellaneous	-	-	-	-	-	-	815,832
Total revenues	9,875,898	-	273,020	-	334,476	-	908,231
EXPENDITURES							
Current:							
General government	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay							
Debt service:							
Principal	4,895,000	-	1,475,000	-	485,000	-	1,000,000
Interest	3,691,782	-	2,506,161	-	3,092,093	-	668,500
Bond issuance costs	-	-	-	-	-	-	-
Total expenditures	8,586,782	-	3,981,161	-	3,577,093	-	1,668,500
Excess (deficiency) of revenues over (under) expenditures	1,288,116	-	(3,708,141)	-	(3,242,617)	-	(760,269)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	3,981,161	-	3,577,093	-	955,436
Transfers out	-	(2,088)	(306,119)	-	(136,471)	-	(86,833)
Bonds issued	-	-		-	-	-	-
Discount on bonds issued	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(2,088)	3,675,042	-	3,440,622	-	768,603
Net changes in fund balances	1,288,116	(2,088)	(33,099)	-	198,005	-	8,334
Fund balances (deficit) - beginning	2,988,578	2,146	99,461	4,615,582	86,946	5,438,448	20,152
Fund balances (deficit) - ending	$ 4,277,694	$ 58	$ 66,362	$ 4,615,582	$ 284,951	$5,438,448	$ 28,486

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, 2007

	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
REVENUES								
Taxes:								
Property	$ -	$ -	$ -	$ -	$ 9,715,881	$ -	$ -	$ -
Sales	-	-	-	-	-	-	-	-
Cigarette	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	18,220,148	-
Licenses and permits	-	-	-	-	-	-	-	-
Fees for services	-	-	-	-	-	-	-	-
Investment income	-	139,831	-	28,448	1,028,211	18,335	1,129,706	25,326
Miscellaneous	-	-	-	-	815,832	-	-	-
Total revenues	-	139,831	-	28,448	11,559,904	18,335	19,349,854	25,326
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,198,282	18,900,141	946,154
Debt service:								
Principal	-	2,550,000	-	500,000	10,905,000	-	-	-
Interest	-	2,443,225	-	532,837	12,934,596	-	-	-
Bond issuance cost	-	-	-	-	-	-	-	-
Total expenditures	-	4,993,225	-	1,032,837	23,839,596	1,198,282	18,900,141	946,154
Excess (deficiency) of revenues over (under) expenditures	-	(4,853,394)	-	(1,004,389)	(12,279,694)	(1,179,947)	449,713	(920,828)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	4,993,225	-	632,839	14,039,753	43,752	6,480	-
Transfers out		(238,728)	-	(632,839)	(1,403,077)	-	-	-
Bonds issued	-	-	-	-	-		-	-
Discount on bonds issued	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	4,754,497	-	-	12,636,676	43,752	6,480	-
Net changes in fund balances	-	(98,897)	-	(1,004,389)	356,982	(1,136,195)	456,193	(920,828)
Fund balances (deficit) - beginning	1,693,500	102,424	4,993,749	864,276	20,845,262	1,982,255	16,206,278	1,020,947
Fund balances (deficit) - ending	$ 1,693,500	$ 3,527	$ 4,993,749	$ (140,113)	$ 21,202,244	$ 846,060	$ 16,662,471	$ 100,119

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, 2007

	Capital Projects						
	Road Support Services	1995B Revenue Bond	Storm Sewer Construction Bonds	Juvenile Center Bonds	Facilities Bonds	Parks & Recreation	Open Space
REVENUES							
Taxes:							
Property	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,936,873
Sales	-	-	-	-	-	-	-
Cigarette	-	-	-	-	-	-	-
Intergovernmental	1,740,000	-	5,676,533	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Fees for services	-	-	-	-	-	-	-
Investment income	89,430	-	132,766	4,061	42,684	153,507	-
Miscellaneous	-	-	-	-	-	-	21,253
Total revenues	1,829,430	-	5,809,299	4,061	42,684	153,507	2,958,126
EXPENDITURES							
Current:							
General government	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	3,680,485	6,339	7,362,497	23,803	21,211	1,612,309	1,181,121
Debt service:							
Principal	1,689,320	-	-	-	-	-	-
Interest	50,680	-	-	-	-	-	-
Bond issuance cost	-	-	31,025	-	1,519	17,840	-
Total expenditures	5,420,485	6,339	7,393,522	23,803	22,730	1,630,149	1,181,121
Excess (deficiency) of revenues over (under) expenditures	(3,591,055)	(6,339)	(1,574,223)	(19,742)	19,954	(1,476,642)	1,777,005
OTHER FINANCING SOURCES (USES)							
Transfers in	5,000	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Bonds issued	-	-	4,085,000	-	200,000	2,349,000	-
Discount on bonds issued	-	-	(24,768)	-	(1,213)	(14,243)	-
Total other financing sources (uses)	5,000	-	4,060,232	-	198,787	2,334,757	-
Net changes in fund balances	(3,586,055)	(6,339)	2,486,009	(19,742)	218,741	858,115	1,777,005
Fund balances (deficit) - beginning	4,525,941	6,339	871,709	66,102	421,040	1,022,313	10,774,032
Fund balances (deficit) - ending	$ 939,886	$ -	$ 3,357,718	$ 46,360	$ 639,781	$ 1,880,428	$ 12,551,037

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, 2007

	Capital Projects							
	1998 Refunding Revenue Bond	Sheriff's Improvement Bond	Road Construction	Impact Fees	Public Health	1997 Revenue Bond	Total Captial Projects	Total Nonmajor Nonmajor Governmental Funds
REVENUES								
Taxes:								
Property	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,936,873	$ 12,852,734
Sales	-	-	-	-	-	-	-	7,031,153
Cigarette	-	-	-	-	-	-	-	2,128
Intergovernmental	-	-	6,965,580	-	-	-	32,602,259	67,503,880
Licenses and permits	-	-	-	-	-	-	-	740,470
Fees for services	-	-	-	1,193,487	-	-	1,193,487	22,330,808
Investment income	-	171,272	341,690	426,759	155,414	3,171	2,694,123	3,821,832
Miscellaneous	-	-	-	-	-	-	21,253	4,404,296
Total revenues	-	171,272	7,307,270	1,620,246	155,414	3,171	39,447,995	118,487,301
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	9,459,711
Public works	-	-	-	-	-	-	-	3,707,842
Public safety	-	-	-	-	-	-	-	21,500,701
Health and welfare	-	-	-	-	-	-	-	22,993,326
Culture and recreation	-	-	-	-	-	-	-	5,018,035
Capital outlay	1,332	1,191,361	9,064,461	2,912,929	208,032	16,600	48,317,057	48,317,057
Debt service:								
Principal	-	-	-	-	-	-	1,689,320	12,594,320
Interest	-	-	-	-	-	-	50,680	12,985,278
Bond issuance cost	-	5,164	20,400	-	-	-	75,948	75,948
Total expenditures	1,332	1,196,525	9,084,861	2,912,929	208,032	16,600	50,133,005	136,652,218
Excess (deficiency) of revenues over (under) expenditures	(1,332)	(1,025,253)	(1,777,591)	(1,292,683)	(52,618)	(13,429)	(10,685,010)	(18,164,917)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	55,232	15,164,911
Transfers out	-	-	-	-	-	-	-	(2,114,148)
Bonds issued	-	680,000	2,686,000	-	-	-	10,000,000	10,000,000
Discount on bonds issued	-	(4,123)	(16,286)	-	-	-	(60,633)	(60,633)
Total other financing sources (uses)	-	675,877	2,669,714	-	-	-	9,994,599	22,990,130
Net changes in fund balances	(1,332)	(349,376)	892,123	(1,292,683)	(52,618)	(13,429)	(690,411)	4,825,213
Fund balances (deficit) - beginning	1,332	2,689,824	4,929,872	6,839,318	2,117,228	64,966	53,539,496	85,322,358
Fund balances (deficit) - ending	$ -	$ 2,340,448	$ 5,821,995	$ 5,546,635	$ 2,064,610	$ 51,537	$ 52,849,085	$ 90,147,571

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