

**COUNTY OF BERNALILLO, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended June 30, 2004**

	Special Revenue								
	Public Works Grants	Emergency Medical Services	Recreation	Clerk's Bilingual	Farm and Range	Valuation	Fire Districts	Law Enforcement Protection	County Indigent
REVENUES									
Taxes:									
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-	-	-	-	1,000,000
Cigarette	-	-	2,080	-	-	-	-	-	-
Intergovernmental	1,348,441	271,531	-	-	97	-	778,337	175,200	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Fees for services	-	-	-	-	-	3,563,460	-	-	-
Investment income	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenues	<u>1,348,441</u>	<u>271,531</u>	<u>2,080</u>	<u>-</u>	<u>97</u>	<u>3,563,460</u>	<u>778,337</u>	<u>175,200</u>	<u>1,000,000</u>
EXPENDITURES									
Current:									
General government	-	-	-	-	-	2,502,346	-	-	-
Public works	1,348,441	-	-	-	-	-	-	-	-
Public safety	-	261,761	-	-	-	-	709,447	221,233	-
Health and welfare	-	-	-	-	-	-	-	-	1,027,836
Culture and recreation	-	-	449	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service:									
Principal	-	-	-	-	-	321,428	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-	-
Total expenditures	<u>1,348,441</u>	<u>261,761</u>	<u>449</u>	<u>-</u>	<u>-</u>	<u>2,823,774</u>	<u>709,447</u>	<u>221,233</u>	<u>1,027,836</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>9,770</u>	<u>1,631</u>	<u>-</u>	<u>97</u>	<u>739,686</u>	<u>68,890</u>	<u>(46,033)</u>	<u>(27,836)</u>
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Proceeds from bond sales	-	-	-	-	-	-	-	-	-
Discount on revenue bonds	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	9,770	1,631	-	97	739,686	68,890	(46,033)	(27,836)
Fund balances (deficit) - beginning	-	42,308	10,658	(42)	244	2,223,003	71,373	104,430	219,811
Fund balances (deficit) - ending	<u>\$ -</u>	<u>\$ 52,078</u>	<u>\$ 12,289</u>	<u>\$ (42)</u>	<u>\$ 341</u>	<u>\$ 2,962,689</u>	<u>\$140,263</u>	<u>\$ 58,397</u>	<u>\$ 191,975</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, 2004

	Special Revenue							Special Revenue Total
	ERDA	Section 8 Housing-Voucher	Sheriff's Investigative Fund	Environmental Health	Law Enforcement Block Grants	Clerk's Recording & Filing	Community Service	
REVENUES								
Taxes:								
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	2,410,536	-	-	-	3,410,536
Cigarette	-	-	-	-	-	-	-	2,080
Intergovernmental	-	10,643,188	379,622	-	1,053,567	-	-	14,649,983
Licenses and permits	-	-	-	-	-	811,282	-	811,282
Fees for services	-	-	-	-	-	-	-	3,563,460
Investment income	32,875	423	-	-	8,229	-	-	41,527
Miscellaneous	84,336	-	-	246,416	-	-	79,424	410,176
Total revenues	<u>117,211</u>	<u>10,643,611</u>	<u>379,622</u>	<u>2,656,952</u>	<u>1,061,796</u>	<u>811,282</u>	<u>79,424</u>	<u>22,889,044</u>
EXPENDITURES								
Current:								
General government	-	-	-	-	-	278,939	-	2,781,285
Public works	-	-	-	-	-	-	-	1,348,441
Public safety	326,672	-	354,314	-	1,055,500	-	-	2,928,927
Health and welfare	-	10,644,993	-	2,730,587	-	-	-	14,403,416
Culture and recreation	-	-	-	-	-	-	-	449
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	321,428
Interest	-	-	-	-	-	-	-	-
Bond issuance cost	-	-	-	-	-	-	-	-
Total expenditures	<u>326,672</u>	<u>10,644,993</u>	<u>354,314</u>	<u>2,730,587</u>	<u>1,055,500</u>	<u>278,939</u>	<u>-</u>	<u>21,783,946</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(209,461)</u>	<u>(1,382)</u>	<u>25,308</u>	<u>(73,635)</u>	<u>6,296</u>	<u>532,343</u>	<u>79,424</u>	<u>1,105,098</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(6,296)	(206,850)	-	(213,146)
Proceeds from bond sales	-	-	-	-	-	-	-	-
Discount on revenue bonds	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,296)</u>	<u>(206,850)</u>	<u>-</u>	<u>(213,146)</u>
Net changes in fund balances	<u>(209,461)</u>	<u>(1,382)</u>	<u>25,308</u>	<u>(73,635)</u>	<u>-</u>	<u>325,493</u>	<u>79,424</u>	<u>891,952</u>
Fund balances - beginning	<u>1,580,729</u>	<u>82,515</u>	<u>550,629</u>	<u>3,290,699</u>	<u>-</u>	<u>229,787</u>	<u>29,337</u>	<u>8,435,481</u>
Fund balances - ending	<u>\$ 1,371,268</u>	<u>\$ 81,133</u>	<u>\$ 575,937</u>	<u>\$ 3,217,064</u>	<u>\$ -</u>	<u>\$ 555,280</u>	<u>\$ 108,761</u>	<u>\$ 9,327,433</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, 2004

	Debt Service								
	General Obligation Bonds Debt Service	Series 1996 Debt Service	Series 1996 Reserve	Refunding		Series 1996B Debt Service	Series 1996B Reserve	Series 1997 Debt Service	Series 1997 Reserve
				Series 1998 Debt Service	Refunding Series 1998 Reserve				
REVENUES									
Taxes:									
Property	\$ 8,035,108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-	-	-	-	-
Cigarette	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Fees for services	-	-	-	-	-	-	-	-	-
Investment income	15,706	3,724	-	313,148	-	333,453	-	98,582	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenues	<u>8,050,814</u>	<u>3,724</u>	<u>-</u>	<u>313,148</u>	<u>-</u>	<u>333,453</u>	<u>-</u>	<u>98,582</u>	<u>-</u>
EXPENDITURES									
Current:									
General government	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay									
Debt service:									
Principal	3,450,000	180,000	-	645,000	-	475,000	-	685,378	-
Interest	3,744,008	26,850	-	2,640,014	-	3,158,762	-	772,320	-
Bond issuance costs	-	-	-	-	-	-	-	-	-
Total expenditures	<u>7,194,008</u>	<u>206,850</u>	<u>-</u>	<u>3,285,014</u>	<u>-</u>	<u>3,633,762</u>	<u>-</u>	<u>1,457,698</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>856,806</u>	<u>(203,126)</u>	<u>-</u>	<u>(2,971,866)</u>	<u>-</u>	<u>(3,300,309)</u>	<u>-</u>	<u>(1,359,116)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)									
Transfers in	-	206,850	-	3,648,528	-	6,123,754	-	2,708,226	-
Transfers out	-	-	-	(2,186,016)	-	(1,887,715)	-	(1,751,735)	-
Proceeds from bond sales	-	-	-	-	-	-	-	-	-
Discount on revenue bonds	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>206,850</u>	<u>-</u>	<u>1,462,512</u>	<u>-</u>	<u>4,236,039</u>	<u>-</u>	<u>956,491</u>	<u>-</u>
Net changes in fund balances	<u>856,806</u>	<u>3,724</u>	<u>-</u>	<u>(1,509,354)</u>	<u>-</u>	<u>935,730</u>	<u>-</u>	<u>(402,625)</u>	<u>-</u>
Fund balances (deficit) - beginning	<u>1,027,287</u>	<u>9,594</u>	<u>158,000</u>	<u>1,617,702</u>	<u>4,615,582</u>	<u>(851,085)</u>	<u>5,438,448</u>	<u>202,475</u>	<u>1,693,500</u>
Fund balances (deficit) - ending	<u>\$ 1,884,093</u>	<u>\$ 13,318</u>	<u>\$ 158,000</u>	<u>\$ 108,348</u>	<u>\$ 4,615,582</u>	<u>\$ 84,645</u>	<u>\$ 5,438,448</u>	<u>\$ (200,150)</u>	<u>\$ 1,693,500</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, 2004

	Debt Service				Capital Projects					
	Series 1999 Debt Service	Series 1999 Reserve	Comanche/ Griegos Debt Service	TRAN Debt Service	Debt Service Total	2004 Revenue Bond	Landfill Construction	1987 Library	1991B Library	Library
REVENUES										
Taxes:										
Property	\$ -	\$ -	\$ 65,156	\$ -	\$ 8,100,264	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-	-	-	-	-	-
Cigarette	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Fees for services	-	-	-	-	-	-	-	-	-	-
Investment income	317,152	-	-	-	1,081,765	-	332	1	23	17,590
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Total revenues	<u>317,152</u>	<u>-</u>	<u>65,156</u>	<u>-</u>	<u>9,182,029</u>	<u>-</u>	<u>332</u>	<u>1</u>	<u>23</u>	<u>17,590</u>
EXPENDITURES										
Current:										
General government	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	200,000	-	-	1,251,108
Debt service:										
Principal	2,700,000	-	-	-	8,135,378	-	-	-	-	-
Interest	2,934,075	-	65,156	953,333	14,294,518	-	-	-	-	-
Bond issuance cost	-	-	-	-	-	251,119	-	-	-	7,719
Total expenditures	<u>5,634,075</u>	<u>-</u>	<u>65,156</u>	<u>953,333</u>	<u>22,429,896</u>	<u>251,119</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>1,258,827</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,316,923)</u>	<u>-</u>	<u>-</u>	<u>(953,333)</u>	<u>(13,247,867)</u>	<u>(251,119)</u>	<u>(199,668)</u>	<u>1</u>	<u>23</u>	<u>(1,241,237)</u>
OTHER FINANCING SOURCES (USES)										
Transfers in	7,615,014	-	230,313	1,352,237	21,884,922	-	-	-	-	-
Transfers out	(2,463,165)	-	-	-	(8,288,631)	-	(60,571)	(14)	(8,157)	-
Proceeds from bond sales	-	-	-	-	-	12,000,000	-	-	-	1,000,000
Discount on revenue bonds	-	-	-	-	-	(16,117)	-	-	-	-
Total other financing sources (uses)	<u>5,151,849</u>	<u>-</u>	<u>230,313</u>	<u>1,352,237</u>	<u>13,596,291</u>	<u>11,983,883</u>	<u>(60,571)</u>	<u>(14)</u>	<u>(8,157)</u>	<u>1,000,000</u>
Net changes in fund balances	(165,074)	-	230,313	398,904	348,424	11,732,764	(260,239)	(13)	(8,134)	(241,237)
Fund balances - beginning	121,425	5,486,548	-	-	19,519,476	-	260,239	13	8,134	704,873
Fund balances (deficit) - ending	<u>\$ (43,649)</u>	<u>\$ 5,486,548</u>	<u>\$ 230,313</u>	<u>\$ 398,904</u>	<u>\$ 19,468,996</u>	<u>\$ 11,732,764</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 463,636</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, 2004

	Capital Projects							
	Paseo Del Norte	1996B Revenue Bond	Storm Sewer Construction	1985 Courthouse	Juvenile Center	Facilities	Parks & Recreation	Open Space
REVENUES								
Taxes:								
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,439,705
Sales	-	-	-	-	-	-	-	-
Cigarette	-	-	-	-	-	-	-	-
Intergovernmental	2,836,723	-	540,381	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Fees for services	-	-	-	-	-	-	-	-
Investment income	21,717	33,887	38,647	5	27,246	-	66,023	-
Miscellaneous	-	-	-	-	-	45,718	-	11,635
Total revenues	<u>2,858,440</u>	<u>33,887</u>	<u>579,028</u>	<u>5</u>	<u>27,246</u>	<u>45,718</u>	<u>66,023</u>	<u>2,451,340</u>
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Capital outlay	18,446	(1,176)	840,498	-	76,975	281,441	939,291	378,803
Debt service:								
Principal	2,525,000	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Bond issuance cost	-	-	10,150	-	-	9,031	4,052	-
Total expenditures	<u>2,543,446</u>	<u>(1,176)</u>	<u>850,648</u>	<u>-</u>	<u>76,975</u>	<u>290,472</u>	<u>943,343</u>	<u>378,803</u>
Excess (deficiency) of revenues over (under) expenditures	<u>314,994</u>	<u>35,063</u>	<u>(271,620)</u>	<u>5</u>	<u>(49,729)</u>	<u>(244,754)</u>	<u>(877,320)</u>	<u>2,072,537</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	60,000	1,476,700	-	-	-	-	-	2,073,430
Transfers out	-	(48,228)	(55,000)	(225)	-	-	-	-
Proceeds from bond sales	-	-	1,315,000	-	-	1,170,000	525,000	-
Discount on revenue bonds	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>60,000</u>	<u>1,428,472</u>	<u>1,260,000</u>	<u>(225)</u>	<u>-</u>	<u>1,170,000</u>	<u>525,000</u>	<u>2,073,430</u>
Net changes in fund balances	<u>374,994</u>	<u>1,463,535</u>	<u>988,380</u>	<u>(220)</u>	<u>(49,729)</u>	<u>925,246</u>	<u>(352,320)</u>	<u>4,145,967</u>
Fund balances - beginning	637,557	65,649	804,570	220	1,259,386	1,333,517	2,719,355	2,101,963
Prior period adjustment	-	-	-	-	-	-	(13,943)	-
Fund balance as restated	<u>637,557</u>	<u>65,649</u>	<u>804,570</u>	<u>220</u>	<u>1,259,386</u>	<u>1,333,517</u>	<u>2,705,412</u>	<u>2,101,963</u>
Fund balances - ending	<u>\$ 1,012,551</u>	<u>\$ 1,529,184</u>	<u>\$ 1,792,950</u>	<u>\$ -</u>	<u>\$ 1,209,657</u>	<u>\$ 2,258,763</u>	<u>\$ 2,353,092</u>	<u>\$ 6,247,930</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, 2004

	Capital Projects						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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,439,705	\$ 10,539,969
Sales	-	-	-	-	-	-	-	3,410,536
Cigarette	-	-	-	-	-	-	-	2,080
Intergovernmental	-	-	6,207,654	-	-	-	9,584,758	24,234,741
Licenses and permits	-	-	-	-	1,236,604	-	1,236,604	2,047,886
Fees for services	-	-	-	-	-	-	-	3,563,460
Investment income	16,996	48,186	103,135	-	151,286	61,849	592,720	1,716,012
Miscellaneous	-	-	406,791	-	-	-	464,144	874,320
Total revenues	<u>16,996</u>	<u>48,186</u>	<u>6,717,580</u>	<u>-</u>	<u>1,387,890</u>	<u>61,849</u>	<u>14,317,931</u>	<u>46,389,004</u>
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	2,781,285
Public works	-	-	-	-	-	-	-	1,348,441
Public safety	-	-	-	-	-	-	-	2,928,927
Health and welfare	-	-	-	-	-	-	-	14,403,416
Culture and recreation	-	-	-	-	-	-	-	449
Capital outlay	(63,650)	299,446	5,506,157	-	622,604	-	252,319	10,602,262
Debt service:								
Principal	-	-	-	-	-	-	-	2,525,000
Interest	-	-	-	-	-	-	-	14,294,518
Bond issuance cost	-	11,578	36,277	-	-	-	-	329,926
Total expenditures	<u>(63,650)</u>	<u>311,024</u>	<u>5,542,434</u>	<u>-</u>	<u>622,604</u>	<u>-</u>	<u>252,319</u>	<u>57,671,030</u>
Excess (deficiency) of revenues over (under) expenditures	<u>80,646</u>	<u>(262,838)</u>	<u>1,175,146</u>	<u>-</u>	<u>765,286</u>	<u>61,849</u>	<u>(246,522)</u>	<u>(11,282,026)</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	121,842	-	613,543	-	-	-	4,345,515	26,230,437
Transfers out	-	-	(230,313)	-	-	-	643,527	(7,858,250)
Proceeds from bond sales	-	1,500,000	4,700,000	-	-	-	22,210,000	22,210,000
Discount on revenue bonds	-	-	-	-	-	-	(16,117)	(16,117)
Total other financing sources (uses)	<u>121,842</u>	<u>1,500,000</u>	<u>5,083,230</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,046,035</u>	<u>27,182,925</u>
Net changes in fund balances	<u>202,488</u>	<u>1,237,162</u>	<u>6,258,376</u>	<u>-</u>	<u>765,286</u>	<u>61,849</u>	<u>799,513</u>	<u>29,284,044</u>
Fund balances (deficit) - beginning	(93,359)	1,136,950	1,480,349	2,065	6,384,687	2,743,105	(549,153)	48,955,077
Prior period adjustment	57,291	-	(197,249)	-	-	-	(153,901)	(153,901)
Fund balance (deficit) as restated	<u>(36,068)</u>	<u>1,136,950</u>	<u>1,283,100</u>	<u>2,065</u>	<u>6,384,687</u>	<u>2,743,105</u>	<u>(549,153)</u>	<u>48,801,176</u>
Fund balances - ending	<u>\$ 166,420</u>	<u>\$ 2,374,112</u>	<u>\$ 7,541,476</u>	<u>\$ 2,065</u>	<u>\$ 7,149,973</u>	<u>\$ 2,804,954</u>	<u>\$ 48,889,887</u>	<u>\$ 78,085,220</u>

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