

**CITY OF ALBUQUERQUE, NEW MEXICO**  
**COMBINING STATEMENT OF NET ASSETS - INTERNAL SERVICE FUNDS**  
**June 30, 2002**

	<u>Communications</u>	<u>Employee</u>
	<u>Fund</u>	<u>Insurance</u>
	<u>Fund</u>	<u>Fund</u>
<b>ASSETS</b>		
<b>Current assets:</b>		
Cash, investments, and accrued interest	\$ 89,023	\$ 3,578,387
Receivables	-	7,423
Prepaid expenses	300,963	-
Deposits	-	6,679
Due from other governments	63,060	-
Inventories of supplies	37,928	-
<b>Total current assets</b>	<u>490,974</u>	<u>3,592,489</u>
<b>Property and equipment:</b>		
Land	-	-
Buildings	-	-
Improvements	-	-
Equipment	108,217	33,149
	<u>108,217</u>	<u>33,149</u>
Less accumulated depreciation	32,617	31,192
<b>Net property and equipment</b>	<u>75,600</u>	<u>1,957</u>
<b>Other assets:</b>		
Land - acquired under claim settlement	-	-
<b>Total other assets</b>	-	-
<b>Total Assets</b>	<u>566,574</u>	<u>3,594,446</u>
<b>LIABILITIES</b>		
<b>Current liabilities:</b>		
Accounts payable	250,625	1,095,392
Accrued employee compensation	3,433	2,103
Accrued vacation and sick leave pay	43,375	33,781
Accrued fuel cleanup costs	-	-
Current portion of claims and judgements payable	-	-
<b>Total current liabilities</b>	297,433	1,131,276
<b>Long-term obligations:</b>		
Claims and judgements payable excluding current portion	-	-
Accrued vacation and sick leave pay	43,944	16,473
<b>Total long-term obligations</b>	<u>43,944</u>	<u>16,473</u>
<b>Total liabilities</b>	<u>341,377</u>	<u>1,147,749</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	75,600	1,957
Unrestricted net assets (deficit)	149,597	2,444,740
<b>Total net assets (deficit)</b>	<u>\$ 225,197</u>	<u>\$ 2,446,697</u>

Fleet Management Fund	Risk Management Fund	Supplies Inventory Management Fund	Totals
\$ 704,892	\$ 21,705,785	\$ 568,741	\$ 26,646,828
21,937	2,000,000	-	2,029,360
-	-	-	300,963
-	-	-	6,679
-	-	-	63,060
<u>363,426</u>	<u>-</u>	<u>1,447,304</u>	<u>1,848,658</u>
<u>1,090,255</u>	<u>23,705,785</u>	<u>2,016,045</u>	<u>30,895,548</u>
255,472	-	28,370	283,842
-	-	406,001	406,001
718,923	46,465	-	765,388
<u>1,107,453</u>	<u>217,516</u>	<u>227,774</u>	<u>1,694,109</u>
2,081,848	263,981	662,145	3,149,340
<u>1,587,685</u>	<u>221,669</u>	<u>389,900</u>	<u>2,263,063</u>
<u>494,163</u>	<u>42,312</u>	<u>272,245</u>	<u>886,277</u>
-	<u>1,930,000</u>	-	<u>1,930,000</u>
-	<u>1,930,000</u>	-	<u>1,930,000</u>
<u>1,584,418</u>	<u>25,678,097</u>	<u>2,288,290</u>	<u>33,711,825</u>
261,893	257,973	233,184	2,099,067
35,316	33,420	2,369	76,641
229,095	147,464	14,172	467,887
45,579	-	-	45,579
-	<u>13,154,499</u>	-	<u>13,154,499</u>
571,883	13,593,356	249,725	15,843,673
-	26,144,014	-	26,144,014
<u>85,701</u>	<u>50,476</u>	<u>2,127</u>	<u>198,721</u>
<u>85,701</u>	<u>26,194,490</u>	<u>2,127</u>	<u>26,342,735</u>
<u>657,584</u>	<u>39,787,846</u>	<u>251,852</u>	<u>42,186,408</u>
494,163	42,312	272,245	886,277
<u>432,671</u>	<u>(14,152,061)</u>	<u>1,764,193</u>	<u>(9,360,860)</u>
<u>\$ 926,834</u>	<u>\$ (14,109,749)</u>	<u>\$ 2,036,438</u>	<u>\$ (8,474,583)</u>