

**CITY OF ALBUQUERQUE, NEW MEXICO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS**  
**Year ended 2002**

	<u>Communications Fund</u>	<u>Employee Insurance Fund</u>
<b>Operating revenues:</b>		
Charges for services, net of related costs	\$ 918,597	\$ 25,579,289
<b>Operating expenses:</b>		
Salaries and fringe benefits	666,866	378,583
Professional services	-	-
Utilities	32,176	5,737
Supplies	141,632	11,859
Travel	1,345	131
Fuels, repairs and maintenance	46,891	5,566
Contractual services	19,876	88,663
Claims and judgements	-	-
Insurance premiums	-	26,301,264
Other operating expenses	250,093	95,770
Depreciation	19,805	3,323
Bad debt	22,720	-
<b>Total operating expenses</b>	<u>1,201,404</u>	<u>26,890,896</u>
<b>Operating income (loss)</b>	<u>(282,807)</u>	<u>(1,311,607)</u>
<b>Non-operating revenues:</b>		
Interest on investments	4,970	67,979
Gain (loss) on disposition of equipment	-	-
Other	17,316	-
<b>Total non-operating revenues</b>	<u>22,286</u>	<u>67,979</u>
<b>Income (loss) before capital contributions and transfers</b>	(260,521)	(1,243,628)
Operating transfers out	-	-
<b>Change in net assets</b>	(260,521)	(1,243,628)
<b>Net assets (deficit), July 1, as restated</b>	<u>485,718</u>	<u>3,690,325</u>
<b>Net assets (deficit), June 30</b>	<u>\$ 225,197</u>	<u>\$ 2,446,697</u>

<u>Fleet Management Fund</u>	<u>Risk Management Fund</u>	<u>Supplies Inventory Management Fund</u>	<u>Totals</u>
<u>\$ 9,121,271</u>	<u>\$ 20,658,097</u>	<u>\$ 657,787</u>	<u>\$ 56,935,041</u>
3,234,355	2,252,341	428,025	6,960,170
196	922,492	-	922,688
81,892	24,376	6,533	150,714
1,098,543	38,141	3,069	1,293,244
-	3,837	-	5,313
2,442,713	23,073	11,373	2,529,616
1,251,294	44,884	9,514	1,414,231
-	15,939,186	-	15,939,186
-	2,212,795	-	28,514,059
957,351	722,215	262,880	2,288,309
95,226	17,323	31,464	167,141
-	-	-	22,720
<u>9,161,570</u>	<u>22,200,663</u>	<u>752,858</u>	<u>60,207,391</u>
<u>(40,299)</u>	<u>(1,542,566)</u>	<u>(95,071)</u>	<u>(3,272,350)</u>
(12,012)	714,536	22,040	797,513
15,067	-	8,044	23,111
-	(12,513)	243	5,046
<u>3,055</u>	<u>702,023</u>	<u>30,327</u>	<u>825,670</u>
(37,244)	(840,543)	(64,744)	(2,446,680)
-	(269,000)	-	(269,000)
(37,244)	(1,109,543)	(64,744)	(2,715,680)
<u>964,078</u>	<u>(13,000,206)</u>	<u>2,101,182</u>	<u>(5,758,903)</u>
<u>\$ 926,834</u>	<u>\$ (14,109,749)</u>	<u>\$ 2,036,438</u>	<u>\$ (8,474,583)</u>