

CITY OF ALBUQUERQUE, NEW MEXICO
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2001
(In thousands of dollars)

	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
ASSETS AND OTHER DEBITS				
Cash, investments, and accrued interest (Note 2)	\$ 31,077	\$ 19,039	\$ 13,691	\$ 109,398
Cash with fiscal agents (Note 2)	-	-	83,251	5,587
Taxes receivable, net of allowance for uncollectibles (Note 3)	47,324	1,665	-	4,834
Other receivables, net of allowance for uncollectibles (Note 3)	1,619	5,687	38,907	410
Accrued interest receivable	-	-	-	-
Due from other governments	189	12,096	-	8,615
Deposits	-	-	-	-
Due from other funds (Note 4)	4,500	-	-	-
Advances to other funds (Note 5)	308	-	25,600	-
Inventories of supplies	71	274	-	-
Prepaid items	179	6	-	-
Restricted assets:				
Cash, investments, and accrued interest (Note 2)	-	-	-	-
Cash with fiscal agents (Note 2)	-	-	-	-
Receivables	-	-	-	-
Deposits (Note 24)	-	-	-	-
Land held for sale	-	-	63	-
Property and equipment, net of accumulated depreciation (Note 6)	-	-	-	-
Construction work in progress (Note 6)	-	-	-	-
Deferred bond issuance costs	-	-	-	-
Purchased water rights, net of accumulated amortization	-	-	-	-
Other Debits:				
Amount available for debt service	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS	<u>\$ 85,267</u>	<u>\$ 38,767</u>	<u>\$ 161,512</u>	<u>\$ 128,844</u>

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-term Debt	June 30, 2001	June 30, 2000 as restated
\$ 13,895	\$ 24,311	\$ 40,902	\$ -	\$ -	\$ 252,313	\$ 291,828
-	-	-	-	-	88,838	48,847
-	-	-	-	-	53,823	47,170
23,411	134	6,537	-	-	76,705	65,577
2,398	-	-	-	-	2,398	1,710
350	76	-	-	-	21,326	11,991
-	7	-	-	-	7	19
-	-	-	-	-	4,500	2,888
-	-	-	-	-	25,908	26,980
1,500	2,027	-	-	-	3,872	3,477
-	312	-	-	-	497	277
120,393	-	-	-	-	120,393	154,177
47,417	-	-	-	-	47,417	42,858
2,672	-	-	-	-	2,672	5,121
16,555	-	-	-	-	16,555	16,420
-	-	5,066	-	-	5,129	5,861
1,055,874	4,428	-	715,178	-	1,775,480	1,688,512
52,477	-	-	219,490	-	271,967	264,700
2,009	-	-	-	-	2,009	1,343
25,912	-	-	-	-	25,912	24,606
-	-	-	-	15,999	15,999	29,663
-	-	-	-	287,723	287,723	280,982
<u>\$ 1,364,863</u>	<u>\$ 31,295</u>	<u>\$ 52,505</u>	<u>\$ 934,668</u>	<u>\$ 303,722</u>	<u>\$ 3,101,443</u>	<u>\$ 3,015,007</u>

CITY OF ALBUQUERQUE, NEW MEXICO
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 June 30, 2001
 (In thousands of dollars)

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
LIABILITIES, FUND EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts payable	5,710	3,937	23	-
Contracts and retainage payable	-	-	-	15,400
Accrued employee compensation and benefits (Note 7)	16,516	78	-	-
Accrued interest payable	-	-	6	-
Due to other funds (Note 4)	-	4,500	-	-
Due to other governments	-	4,790	-	-
Accrued arbitrage payable (Note 7)	-	-	-	3,716
Deferred revenue	22,449	5,675	36,616	2,789
Deposits	409	60	-	-
Current portion of water rights contract (Note 7)	-	-	-	-
Fuel cleanup costs	-	-	-	-
Current portion of claims and judgements payable (Note 20)	-	-	-	-
Payable from restricted assets:				
Construction contracts and retainage payable	-	-	-	-
Matured bonds and interest	-	-	-	-
Line of credit and related accrued interest (Note 7)	-	-	-	-
Deferred revenue	-	-	-	-
Current portion of loan agreements	-	-	-	-
Other (Note 19)	-	-	-	-
Funds held for others	-	-	-	-
Advances from other funds (Note 5)	-	-	-	112
Matured bonds and interest payable	-	-	83,205	-
Bonds and notes payable (Note 7):				
General obligation	-	-	-	-
Revenue, net of unamortized discounts (Note 8)	-	-	-	-
Special assessment debt with governmental commitment	-	-	-	-
Loan agreements and water rights contract, excluding current portion	-	-	-	-
Claims and judgements payable, excluding current portion (Note 20)	-	-	-	-
Total liabilities	<u>45,084</u>	<u>19,040</u>	<u>119,850</u>	<u>22,017</u>
Fund equity and other credits:				
Contributed capital (Note 15)	-	-	-	-
Investment in general fixed assets	-	-	-	-
Retained earnings:				
Reserved for:				
Revenue bond retirement and debt service (Note 7)	-	-	-	-
Unreserved (deficit) (Note 11):				
Fund balances:				
Reserved for:				
Encumbrances	2,722	15,533	-	39,532
Inventories of supplies	71	274	-	-
Prepaid items	179	6	-	-
Land held for resale	-	-	63	-
Advances to other funds	308	-	25,600	-
Acquisition and management of open space land	-	-	-	-
Urban enhancement	-	-	-	-
Operations	15,549	-	-	-
Unreserved:	<u>21,354</u>	<u>3,914</u>	<u>15,999</u>	<u>67,295</u>
Total equity and other credits	<u>40,183</u>	<u>19,727</u>	<u>41,662</u>	<u>106,827</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u>\$ 85,267</u>	<u>\$ 38,767</u>	<u>\$ 161,512</u>	<u>\$ 128,844</u>

Commitments and contingent liabilities (Note 23)

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-term Debt	June 30, 2001	June 30, 2000 as restated
4,085	1,129	123	-	-	15,007	15,333
-	-	-	-	-	15,400	12,131
6,119	643	5	-	22,568	45,929	38,575
559	-	-	-	-	565	579
-	-	-	-	-	4,500	2,888
819	-	-	-	-	5,609	5,861
-	-	-	-	-	3,716	3,212
1,838	-	1,002	-	-	70,369	50,964
414	-	11	-	-	894	1,019
707	-	-	-	-	707	660
-	25	-	-	-	25	30
-	11,079	-	-	-	11,079	10,795
6,483	-	-	-	-	6,483	13,161
47,417	-	-	-	-	47,417	42,858
333	-	-	-	-	333	315
1,573	-	-	-	-	1,573	2,964
-	-	-	-	-	-	497
1,599	-	-	-	-	1,599	1,363
-	-	12,221	-	-	12,221	10,856
25,600	-	196	-	-	25,908	26,980
-	-	-	-	-	83,205	48,847
-	-	-	-	118,140	118,140	138,180
511,120	-	-	-	141,835	652,955	691,741
-	-	-	-	21,179	21,179	7,880
48,398	-	-	-	-	48,398	50,783
-	22,733	-	-	-	22,733	19,476
<u>657,064</u>	<u>35,609</u>	<u>13,558</u>	<u>-</u>	<u>303,722</u>	<u>1,215,944</u>	<u>1,197,948</u>
687,561	10,055	-	-	-	697,616	679,958
-	-	-	934,668	-	934,668	868,407
30,046	-	-	-	-	30,046	33,734
(9,808)	(14,369)	-	-	-	(24,177)	(41,508)
-	-	219	-	-	58,006	83,410
-	-	-	-	-	345	298
-	-	-	-	-	185	86
-	-	-	-	-	63	66
-	-	-	-	-	25,908	26,850
-	-	28,714	-	-	28,714	28,587
-	-	10,014	-	-	10,014	9,411
-	-	-	-	-	15,549	14,879
-	-	-	-	-	108,562	112,881
<u>707,799</u>	<u>(4,314)</u>	<u>38,947</u>	<u>934,668</u>	<u>-</u>	<u>1,885,499</u>	<u>1,817,059</u>
<u>\$ 1,364,863</u>	<u>\$ 31,295</u>	<u>\$ 52,505</u>	<u>\$ 934,668</u>	<u>\$ 303,722</u>	<u>\$ 3,101,443</u>	<u>\$ 3,015,007</u>