

CITY OF ALBUQUERQUE, NEW MEXICO
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUNDS
Year ended June 30, 2001
(In thousands of dollars)

	Proprietary Fund Types		Nonexpendable Trust Funds	Totals (Memorandum Only)	
	Enterprise	Internal Service		2001	2000 as restated
Cash flows from operating activities:					
Cash received from customers	\$ 203,380	\$ 57,419	\$ -	\$ 260,799	\$ 242,788
Proceeds from real estate contracts receivable	-	-	605	605	342
Cash payments to suppliers for goods and services	(57,205)	(41,626)	(1)	(98,832)	(85,628)
Cash payments to employees for services	(78,238)	(6,771)	(61)	(85,070)	(81,034)
Cash payments to claimants and beneficiaries	-	(14,716)	-	(14,716)	(14,173)
Payments in lieu of taxes	(5,117)	-	-	(5,117)	(4,949)
Indirect overhead	(6,436)	(2,313)	-	(8,749)	(7,837)
Miscellaneous cash received	4,878	28	-	4,906	2,546
Net cash provided by (used for) operating activities	<u>61,262</u>	<u>(7,979)</u>	<u>543</u>	<u>53,826</u>	<u>52,055</u>
Cash flow from noncapital financing activities:					
Principal paid on water rights contract	(660)	-	-	(660)	(615)
Interest paid on water rights contract	(710)	-	-	(710)	(709)
Purchased water rights	(1,546)	-	-	(1,546)	(1,275)
Principal received on advances to other funds	130	-	-	130	50
Operating grants received	19,321	-	-	19,321	19,732
Housing assistance payments	(14,722)	-	-	(14,722)	(12,499)
Proceeds on advance from other funds	-	-	-	-	24,702
Principal paid on advance from other funds (note 5)	(942)	(130)	-	(1,072)	(50)
Interest paid on advance from other funds (note 5)	(2,466)	-	-	(2,466)	(258)
Operating transfers-in from other funds	22,518	1,116	-	23,634	16,972
Operating transfers-out to other funds	(798)	(269)	(2,699)	(3,766)	(2,878)
Net cash provided by (used for) noncapital financing activities	<u>20,125</u>	<u>717</u>	<u>(2,699)</u>	<u>18,143</u>	<u>43,172</u>
Cash flows from capital and related financing activities:					
Proceeds from sale of revenue and refunding bonds	16,660	-	-	16,660	73,558
Capitalized bond issuance costs	(802)	-	-	(802)	(1,343)
Arbitrage payment	-	-	-	-	(271)
Principal paid on revenue bond maturities and refunded bonds	(55,790)	-	-	(55,790)	(67,084)
Interest and other expenses paid on revenue bonds	(23,692)	-	-	(23,692)	(25,773)
Principal paid on notes payable	(2,175)	-	-	(2,175)	(1,227)
Interest paid on notes payable	(2,038)	-	-	(2,038)	(2,432)
Proceeds from disposition of land held for sale	-	-	145	145	1,202
Payment on Land Trade Agreement	-	-	(27)	(27)	(52)
Acquisition and construction of capital assets	(101,028)	(3,515)	-	(104,543)	(91,598)
Capital grants received	10,309	-	-	10,309	8,243
Passenger facilities charges	8,545	-	-	8,545	8,290
Cash contributions in aid of construction	12,056	-	-	12,056	12,979
City water service expansion charges	10,909	-	-	10,909	10,780
Proceeds from sale of property and equipment	736	2	-	738	1,145
Net cash provided by (used for) capital and related financing activities	<u>(126,310)</u>	<u>(3,513)</u>	<u>118</u>	<u>(129,705)</u>	<u>(73,583)</u>
Cash flows from investing activities:					
Purchase of investment securities	-	-	-	-	(16,961)
Proceeds from sales and maturities of investment securities	-	-	15,399	15,399	11,280
Interest received on investments	11,352	2,313	3,372	17,037	9,897
Net cash provided by (used for) investing activities	<u>11,352</u>	<u>2,313</u>	<u>18,771</u>	<u>32,436</u>	<u>4,216</u>
Net increase (decrease) in cash and cash equivalents	<u>(33,571)</u>	<u>(8,462)</u>	<u>16,733</u>	<u>(25,300)</u>	<u>25,860</u>
Cash and cash equivalents, July 1, as restated	<u>183,119</u>	<u>32,773</u>	<u>3,168</u>	<u>219,060</u>	<u>193,200</u>
Cash and cash equivalents, June 30	<u>\$ 149,548</u>	<u>\$ 24,311</u>	<u>\$ 19,901</u>	<u>\$ 193,760</u>	<u>\$ 219,060</u>

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	Proprietary Fund Types		Nonexpendable Trust Funds	Totals (Memorandum Only)	
	Enterprise	Internal Service		2001	2000 as restated
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:					
Operating income (loss)	\$ (16,339)	\$ (12,353)	\$ 3,105	\$ (25,587)	\$ (17,457)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	72,019	176	-	72,195	74,318
Amortization	375	-	-	375	316
Proceeds from real estate contracts	-	-	604	604	341
Investment earnings	-	-	(3,067)	(3,067)	(1,462)
Gains from disposition of land held for sale	-	-	(99)	(99)	231
Provision for claims and judgements	-	3,542	-	3,542	(502)
Miscellaneous cash received	4,878	28	-	4,906	2,546
Decrease (increase) in assets:					
Receivables	(1,599)	1,058	-	(541)	(3,279)
Due from other governments	-	(7)	-	(7)	44
Inventories of supplies	(86)	(335)	-	(421)	(511)
Prepaid Expenses	-	(120)	-	(120)	(19)
Increase (decrease) in liabilities:					
Accounts payable	602	(12)	-	590	(819)
Accrued employee compensation and benefits	1,212	44	-	1,256	(1,760)
Deferred revenue	58	-	-	58	15
Due other funds	-	-	-	-	-
Fare tokens outstanding and deposits	142	-	-	142	53
Net cash provided by (used for) operating activities	<u>\$ 61,262</u>	<u>\$ (7,979)</u>	<u>\$ 543</u>	<u>\$ 53,826</u>	<u>\$ 52,055</u>
Cash and cash equivalents, June 30 consist of:					
Current assets:					
Cash, investments, and accrued interest	\$ 13,895	\$ 24,311	\$ 40,902	\$ 79,108	\$ 85,027
Less cash held by expendable trust funds	-	-	(15,160)	(15,160)	(13,730)
Restricted assets:					
Cash, investments, and accrued interest	120,393	-	-	120,393	154,181
Cash with fiscal agents	47,417	-	-	47,417	42,858
Escrow deposits	16,555	-	-	16,555	16,420
Less nonpooled investments	(1,295)	-	(5,841)	(7,136)	(22,838)
Less matured principal and interest	(47,417)	-	-	(47,417)	(42,858)
Total cash and cash equivalents, June 30	<u>\$ 149,548</u>	<u>\$ 24,311</u>	<u>\$ 19,901</u>	<u>\$ 193,760</u>	<u>\$ 219,060</u>
Non cash transactions:					
Unrealized gains (losses) on investments	\$ 3,664	\$ 652	\$ 310	\$ 4,626	\$ (849)
Conversion from current debt to non current debt	-	-	-	-	15,000
Payment of third party guaranteed debt by HUD	417	-	-	417	392
Transfer of fixed assets from the:					
Vehicle and Equipment Replacement Fund	7	-	-	7	158
Capital Projects Fund	36	-	-	36	5
General Fixed Assets Account Group	-	90	-	90	-