

CITY OF ALBUQUERQUE, NEW MEXICO
COMBINING BALANCE SHEET - ALL ENTERPRISE FUNDS
June 30, 2001

	<u>Airport Fund</u>	<u>Golf Course Fund</u>	<u>Joint Water and Sewer Fund</u>
ASSETS			
Current assets:			
Cash, investments, and accrued interest	\$ 138,461	\$ 30,048	\$ 29,256
Receivables, net of allowance for uncollectibles:			
Accounts	4,081,064	6,521	16,328,471
Standby charges	-	-	71,733
Accrued Interest	-	-	2,398,328
Due from other governments	-	-	-
Inventories of supplies	-	-	-
Total current assets	<u>4,219,525</u>	<u>36,569</u>	<u>18,827,788</u>
Restricted assets:			
Cash, investments, and accrued interest	61,531,219	2,926,964	15,989,208
Cash with fiscal agents	9,824,883	-	34,874,298
Accounts receivable	136,670	-	340,271
Escrow deposits	-	-	16,120,415
Total restricted assets	<u>71,492,772</u>	<u>2,926,964</u>	<u>67,324,192</u>
Property and equipment:			
Land	32,463,987	828,330	11,122,540
Land and improvements acquired from U.S. Air Force	7,630,077	-	-
Buildings and improvements	140,943,323	4,441,423	2,257,926
Runways and other improvements	242,121,821	-	-
Improvements other than buildings	90,790,895	-	1,175,370,025
Machinery and equipment	10,698,501	1,957,749	34,584,704
Other	640,546	-	-
	<u>525,289,150</u>	<u>7,227,502</u>	<u>1,223,335,195</u>
Less accumulated depreciation and amortization	<u>211,806,872</u>	<u>2,653,043</u>	<u>586,264,232</u>
Net property and equipment	313,482,278	4,574,459	637,070,963
Construction work in progress	3,099,336	1,521,146	27,624,115
Total property and equipment	<u>316,581,614</u>	<u>6,095,605</u>	<u>664,695,078</u>
Advances to other funds	-	-	-
Deferred charges			
Capitalized bond issuance costs	1,088,123	113,683	239,593
Purchased water rights, net of accumulated amortization	-	-	25,911,729
Total deferred charges	<u>1,088,123</u>	<u>113,683</u>	<u>26,151,322</u>
TOTAL ASSETS	<u>\$ 393,382,034</u>	<u>\$ 9,172,821</u>	<u>\$ 776,998,380</u>

Parking Facilities Fund	Refuse Disposal Fund	Transit Fund	Housing Authority Fund	Totals	
				2001	2000 as restated
\$ 5,934	\$ 2,306,397	\$ 1,372,170	\$ 10,012,649	\$ 13,894,915	\$ 13,816,594
54,752	2,698,145	82,642	87,577	23,339,172	21,641,207
-	-	-	-	71,733	133,922
-	-	-	-	2,398,328	1,710,637
-	-	-	349,597	349,597	177,787
-	<u>716,463</u>	<u>611,722</u>	<u>171,920</u>	<u>1,500,105</u>	<u>1,414,028</u>
<u>60,686</u>	<u>5,721,005</u>	<u>2,066,534</u>	<u>10,621,743</u>	<u>41,553,850</u>	<u>38,894,175</u>
22,389,032	11,443,781	6,112,871	-	120,393,075	154,176,238
-	2,718,271	-	-	47,417,452	42,857,998
-	-	2,191,666	3,545	2,672,152	5,121,159
-	-	-	<u>434,200</u>	<u>16,554,615</u>	<u>16,420,156</u>
<u>22,389,032</u>	<u>14,162,052</u>	<u>8,304,537</u>	<u>437,745</u>	<u>187,037,294</u>	<u>218,575,551</u>
2,237,008	5,162,287	3,461,662	3,824,523	59,100,337	58,778,144
-	-	-	-	7,630,077	7,630,077
21,556,818	30,411,709	7,383,007	46,549,345	253,543,551	232,883,491
-	-	-	-	242,121,821	242,073,125
-	-	-	-	1,266,160,920	1,178,425,825
796,540	52,574,356	39,849,019	318,237	140,779,106	127,403,348
-	-	-	-	<u>640,546</u>	<u>452,933</u>
24,590,366	88,148,352	50,693,688	50,692,105	1,969,976,358	1,847,646,943
<u>12,011,955</u>	<u>38,275,562</u>	<u>31,686,765</u>	<u>31,404,224</u>	<u>914,102,653</u>	<u>844,283,628</u>
12,578,411	49,872,790	19,006,923	19,287,881	1,055,873,705	1,003,363,315
<u>4,573,245</u>	<u>2,742,969</u>	<u>11,836,125</u>	<u>1,080,491</u>	<u>52,477,427</u>	<u>80,452,139</u>
<u>17,151,656</u>	<u>52,615,759</u>	<u>30,843,048</u>	<u>20,368,372</u>	<u>1,108,351,132</u>	<u>1,083,815,454</u>
-	-	-	-	-	<u>129,630</u>
358,459	209,374	-	-	2,009,232	1,342,895
-	-	-	-	<u>25,911,729</u>	<u>24,605,747</u>
<u>358,459</u>	<u>209,374</u>	<u>-</u>	<u>-</u>	<u>27,920,961</u>	<u>25,948,642</u>
<u>\$ 39,959,833</u>	<u>\$ 72,708,190</u>	<u>\$ 41,214,119</u>	<u>\$ 31,427,860</u>	<u>\$ 1,364,863,237</u>	<u>\$ 1,367,363,452</u>

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	<u>Airport Fund</u>	<u>Golf Course Fund</u>	<u>Joint Water and Sewer Fund</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Current liabilities:			
Accounts payable	\$ 173,679	\$ 40,190	\$ 3,135,288
Accrued employee compensation and benefits	751,253	214,830	2,139,095
Accrued interest	-	-	559,000
Fare tokens outstanding	-	-	-
Deposits	-	-	207,097
Due to other governments	-	-	-
Current portion of water rights contract	-	-	<u>706,800</u>
Total current liabilities	<u>924,932</u>	<u>255,020</u>	<u>6,747,280</u>
Liabilities payable from restricted assets:			
Construction contracts	842,943	408,770	2,365,674
Retainage	432,723	-	655,926
Matured bonds and interest	9,824,883	-	34,874,298
Accrued interest	159,080	64,122	-
Deferred revenue	-	-	-
Current portion of loan agreements	-	-	-
Due to other funds	-	-	-
Other	-	-	<u>(13,689)</u>
Total liabilities payable from restricted assets	<u>11,259,629</u>	<u>472,892</u>	<u>37,882,209</u>
Long-term debt excluding current portion:			
Revenue bonds (net of unamortized discounts)	233,450,587	2,414,153	239,536,637
Water rights contract and loan agreements	-	-	<u>48,397,648</u>
Total long-term debt	<u>233,450,587</u>	<u>2,414,153</u>	<u>287,934,285</u>
Other liabilities:			
Deferred revenue	134,792	-	1,562,899
Advances from other funds	-	-	-
Total other liabilities	<u>134,792</u>	<u>-</u>	<u>1,562,899</u>
Total liabilities	<u>245,769,940</u>	<u>3,142,065</u>	<u>334,126,673</u>
Fund equity:			
Contributed capital	121,305,228	2,802,683	466,535,321
Retained earnings:			
Reserved for:			
Revenue bond retirement	14,705,692	-	284,235
Revenue bond debt service	9,844,669	175,922	3,779,766
Unreserved (deficit)	<u>1,756,505</u>	<u>3,052,151</u>	<u>(27,727,615)</u>
Total fund equity	<u>147,612,094</u>	<u>6,030,756</u>	<u>442,871,707</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 393,382,034</u>	<u>\$ 9,172,821</u>	<u>\$ 776,998,380</u>

Parking Facilities Fund	Refuse Disposal Fund	Transit Fund	Housing Authority Fund	Totals	
				2001	2000 as restated
\$ 5,727	\$ 233,363	\$ 151,190	\$ 345,872	\$ 4,085,309	\$ 3,477,080
156,668	1,579,539	1,150,122	127,575	6,119,082	4,907,185
-	-	-	-	559,000	575,750
-	-	140,594	-	140,594	127,615
-	60,669	-	146,145	413,911	491,645
-	-	-	818,996	818,996	1,192,509
-	-	-	-	<u>706,800</u>	<u>660,100</u>
<u>162,395</u>	<u>1,873,571</u>	<u>1,441,906</u>	<u>1,438,588</u>	<u>12,843,692</u>	<u>11,431,884</u>
785,560	49,915	800,317	-	5,253,179	12,001,217
141,465	-	-	-	1,230,114	1,159,819
-	2,718,271	-	-	47,417,452	42,857,998
-	109,482	-	-	332,684	315,108
-	-	-	1,572,687	1,572,687	2,963,509
-	-	-	-	-	496,535
-	-	-	-	-	711,834
-	<u>1,178,754</u>	-	<u>434,200</u>	<u>1,599,265</u>	<u>1,363,129</u>
<u>927,025</u>	<u>4,056,422</u>	<u>800,317</u>	<u>2,006,887</u>	<u>57,405,381</u>	<u>61,869,149</u>
-	35,718,237	-	-	511,119,614	547,596,410
-	-	-	-	<u>48,397,648</u>	<u>50,783,357</u>
-	<u>35,718,237</u>	-	-	<u>559,517,262</u>	<u>598,379,767</u>
-	-	-	-	1,697,691	1,706,080
<u>25,600,000</u>	-	-	-	<u>25,600,000</u>	<u>26,542,338</u>
<u>25,600,000</u>	-	-	-	<u>27,297,691</u>	<u>28,248,418</u>
<u>26,689,420</u>	<u>41,648,230</u>	<u>2,242,223</u>	<u>3,445,475</u>	<u>657,064,026</u>	<u>699,929,218</u>
14,223,335	1,111,960	47,191,173	34,391,504	687,561,204	669,992,196
-	-	-	-	14,989,927	19,151,557
90,610	1,164,780	-	-	15,055,747	14,582,910
<u>(1,043,532)</u>	<u>28,783,220</u>	<u>(8,219,277)</u>	<u>(6,409,119)</u>	<u>(9,807,667)</u>	<u>(36,292,429)</u>
<u>13,270,413</u>	<u>31,059,960</u>	<u>38,971,896</u>	<u>27,982,385</u>	<u>707,799,211</u>	<u>667,434,234</u>
<u>\$ 39,959,833</u>	<u>\$ 72,708,190</u>	<u>\$ 41,214,119</u>	<u>\$ 31,427,860</u>	<u>\$ 1,364,863,237</u>	<u>\$ 1,367,363,452</u>