

**CITY OF ALBUQUERQUE, NEW MEXICO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR PROPRIETARY FUNDS - ENTERPRISE FUNDS**  
Year ended June 30, 2007

	<u>Golf Course Fund</u>	<u>Apartments Fund</u>
Cash flows from operating activities:		
Cash received from customers	\$ 3,895,374	\$ 2,836,305
Cash received from other funds for goods and services	120,525	-
Cash payments to employees for services	(1,989,336)	-
Cash payments to suppliers for goods and services	(1,050,958)	(1,759,396)
Cash payments to other funds for goods and services	(933,251)	(432,203)
Miscellaneous cash received	-	276,837
Miscellaneous cash paid	<u>(10,065)</u>	<u>-</u>
Net cash provided by (used for) operating activities	<u>32,289</u>	<u>921,543</u>
Cash flow from noncapital financing activities:		
Operating grants received	-	-
Housing assistance payments	-	-
Principal paid on advance from other funds	-	-
Interest paid on advance from other funds	-	-
Transfers-in from other funds	-	-
Transfers-out to other funds	<u>(87,085)</u>	<u>(47,133)</u>
Net cash provided by (used for) noncapital financing activities	<u>(87,085)</u>	<u>(47,133)</u>
Cash flows from capital and related financing activities:		
Principal paid on revenue bond maturities and refunded bonds	(234,376)	(500,000)
Interest and other expenses paid on revenue bond maturities	(102,168)	(476,092)
Acquisition and construction of capital assets	<u>(33,978)</u>	<u>(183,549)</u>
Net cash used for capital and related financing activities	<u>(370,522)</u>	<u>(1,159,641)</u>
Cash flows from investing activities:		
Interest received on investments	<u>25,279</u>	<u>110,513</u>
Net cash provided by investing activities	<u>25,279</u>	<u>110,513</u>
Net increase (decrease) in cash and cash equivalents	(400,039)	(174,718)
Cash and cash equivalents, July 1	<u>778,945</u>	<u>3,392,496</u>
Cash and cash equivalents, June 30	<u><u>\$ 378,906</u></u>	<u><u>\$ 3,217,778</u></u>

The accompanying notes are an integral part of these financial statements

Housing Authority Fund	Parking Facilities Fund	Stadium Fund	Totals
\$ 1,469,229	\$ 4,433,077	\$ 1,591,240	\$ 14,225,225
-	-	-	120,525
(2,045,309)	(1,868,490)	(84,950)	(5,988,085)
(2,336,769)	(1,350,317)	(248,752)	(6,746,192)
(726,015)	(301,435)	(248,858)	(2,641,762)
307,957	-	-	584,794
-	-	-	(10,065)
<u>(3,330,907)</u>	<u>912,835</u>	<u>1,008,680</u>	<u>(455,560)</u>
25,822,450	-	-	25,822,450
(19,360,549)	-	-	(19,360,549)
-	(2,100,000)	-	(2,100,000)
-	(1,003,536)	-	(1,003,536)
-	1,883,000	-	1,883,000
-	(172,757)	-	(306,975)
<u>6,461,901</u>	<u>(1,393,293)</u>	<u>-</u>	<u>4,934,390</u>
(81,272)	-	(402,182)	(1,217,830)
(36,447)	-	(717,489)	(1,332,196)
(828,111)	-	(7,312)	(1,052,950)
<u>(945,830)</u>	<u>-</u>	<u>(1,126,983)</u>	<u>(3,602,976)</u>
<u>602,056</u>	<u>286,432</u>	<u>22,165</u>	<u>1,046,445</u>
<u>602,056</u>	<u>286,432</u>	<u>22,165</u>	<u>1,046,445</u>
2,787,220	(194,026)	(96,138)	1,922,299
<u>12,166,879</u>	<u>6,357,156</u>	<u>939,178</u>	<u>23,634,654</u>
<u>\$ 14,954,099</u>	<u>\$ 6,163,130</u>	<u>\$ 843,040</u>	<u>\$ 25,556,953</u>

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 Year ended June 30, 2007

	Golf Course Fund	Apartments Fund
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:		
Operating income (loss)	\$ (335,885)	\$ 46,958
Adjustments to reconcile operating income (loss) to net cash provided by (used for ) operating activities:		
Depreciation	300,521	642,491
Miscellaneous income (expense)	(10,065)	276,837
Fiscal agent fees	-	(65,722)
Bad debt expense	-	49,342
Loss on adjustment of assets		
Corrections		
Decrease (increase) in assets:		
Receivables	(69,347)	(48,686)
Due from other governments	-	-
Inventories of supplies	-	-
Prepaid expenses	-	2,047
Increase (decrease) in liabilities:		
Accounts payable	59,558	27,954
Accrued employee compensation and benefits	(33,018)	-
Deposits and prepaid rents	-	(9,678)
Due to other governments	-	-
Deferred revenue	-	-
Due to other funds	-	-
Escrow liability	120,525	-
Net cash provided by (used for) operating activities	\$ 32,289	\$ 921,543
Cash and cash equivalents at June 30 consist of:		
Current assets:		
Cash, investments, and accrued interest	\$ 850	\$ -
Cash and investments with fiscal agents	297,100	-
Cash held by others	-	1,765,243
Restricted assets:		
Cash, investments, and accrued interest	80,956	1,358,053
Escrow deposits	-	94,482
Total cash and cash equivalents, June 30	\$ 378,906	\$ 3,217,778
Non cash transactions:		
Unrealized gains on investments	\$ 1,528	1
Transfer of fixed assets from the Capital Acquisition Fund	-	-

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Housing Authority Fund	Parking Facilities Fund	Stadium Fund	Totals
\$ (6,311,982)	\$ (399,222)	\$ (92,655)	\$ (7,092,786)
1,660,506	1,278,499	1,064,143	4,946,160
(167,138)	(30,489)	(34,570)	34,575
-	(99,464)	-	(165,186)
229,480	16,590	-	295,412
11,085	-	-	11,085
464,010	-	-	464,010
(457,056)	89,878	(53,244)	(538,455)
28,884	-	-	28,884
(18,540)	-	-	(18,540)
-	-	-	2,047
299,562	40,094	10,883	438,051
(774)	16,949	1,603	(15,240)
42,520	-	-	32,842
13,944	-	-	13,944
(83,810)	-	-	(83,810)
958,402	-	112,520	1,070,922
-	-	-	120,525
<u>\$ (3,330,907)</u>	<u>\$ 912,835</u>	<u>\$ 1,008,680</u>	<u>\$ (455,560)</u>
\$ 14,556,779	\$ 1,486,001	\$ -	\$ 16,043,630
-	-	789,070	1,086,170
-	-	-	1,765,243
-	4,677,129	53,970	6,170,108
397,320	-	-	491,802
<u>\$ 14,954,099</u>	<u>\$ 6,163,130</u>	<u>\$ 843,040</u>	<u>\$ 25,556,953</u>
1,814	\$ 11,744	404	15,491
-	205,175	363,216	568,391

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