

CITY OF ALBUQUERQUE, NEW MEXICO
COMBINING STATEMENT OF NET ASSETS - INTERNAL SERVICE FUNDS
June 30, 2005

	Communications Fund	Employee Insurance Fund
ASSETS		
Current assets:		
Cash, investments, and accrued interest	\$ 605,124	\$ 2,714,486
Prepaid expenses	280,710	-
Deposits	-	112,679
Due from other funds	-	2,303,484
Due from other governments	44,832	21,150
Inventories of supplies	41,255	-
Total current assets	971,921	5,151,799
Property and equipment:		
Land	-	-
Buildings	-	-
Improvements	-	-
Equipment	184,462	30,055
	184,462	30,055
Less accumulated depreciation	96,456	28,674
Net property and equipment	88,006	1,381
Other assets:		
Land - acquired under claim settlement	-	-
Total other assets	-	-
Total Assets	1,059,927	5,153,180
LIABILITIES		
Current liabilities:		
Accounts payable	254,187	3,325,653
Accrued employee compensation	10,030	8,626
Accrued vacation and sick leave pay	89,301	27,959
Accrued fuel cleanup costs	-	-
Current portion of claims and judgements payable	-	-
Total current liabilities	353,518	3,362,238
Long-term obligations:		
Claims and judgements payable excluding current portion	-	-
Accrued vacation and sick leave pay	-	29,591
Total long-term obligations	-	29,591
Total liabilities	353,518	3,391,829
NET ASSETS		
Invested in capital assets, net of related debt	88,006	1,381
Unrestricted net assets (deficit)	618,403	1,759,970
Total net assets (deficit)	\$ 706,409	\$ 1,761,351

The accompanying notes are an integral part of these financial statements

Fleet Management Fund	Risk Management Fund	Supplies Inventory Management Fund	Totals
\$ 1,589,337	\$ 40,426,199	\$ 637,288	\$ 45,972,434
-	-	-	280,710
-	-	-	112,679
-	-	-	2,303,484
1,915	-	-	67,897
333,336	-	1,721,897	2,096,488
<u>1,924,588</u>	<u>40,426,199</u>	<u>2,359,185</u>	<u>50,833,692</u>
255,472	-	28,370	283,842
-	-	406,001	406,001
718,923	46,465	-	765,388
<u>861,809</u>	<u>130,605</u>	<u>242,384</u>	<u>1,449,315</u>
1,836,204	177,070	676,755	2,904,546
<u>1,430,492</u>	<u>161,304</u>	<u>485,479</u>	<u>2,202,405</u>
<u>405,712</u>	<u>15,766</u>	<u>191,276</u>	<u>702,141</u>
-	1,730,000	-	1,730,000
-	<u>1,730,000</u>	-	<u>1,730,000</u>
<u>2,330,300</u>	<u>42,171,965</u>	<u>2,550,461</u>	<u>53,265,833</u>
379,609	311,936	398,103	4,669,488
40,596	32,544	6,119	97,915
186,903	138,509	13,396	456,068
116,232	-	-	116,232
-	<u>17,503,500</u>	-	<u>17,503,500</u>
723,340	17,986,489	417,618	22,843,203
-	32,875,264	-	32,875,264
<u>108,499</u>	-	-	<u>138,090</u>
<u>108,499</u>	<u>32,875,264</u>	-	<u>33,013,354</u>
<u>831,839</u>	<u>50,861,753</u>	<u>417,618</u>	<u>55,856,557</u>
405,712	15,766	191,276	702,141
<u>1,092,749</u>	<u>(8,705,554)</u>	<u>1,941,567</u>	<u>(3,292,865)</u>
<u>\$ 1,498,461</u>	<u>\$ (8,689,788)</u>	<u>\$ 2,132,843</u>	<u>\$ (2,590,724)</u>

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