

CITY OF ALBUQUERQUE, NEW MEXICO
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1998
(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)	\$ 33,056	\$ 26,875	\$ 15,443	\$ 155,854
Cash with fiscal agents (Note 2)	-	-	61,306	-
Taxes receivable, net of allowance for uncollectibles (Note 3)	21,779	804	-	2,095
Other receivables, net of allowance for uncollectibles (Note 3)	2,196	13,896	9,454	-
Due from other governments	350	5,982	-	-
Due from other funds (Note 4)	194	-	-	-
Advances to other funds (Note 5)	308	-	4,348	-
Inventories of supplies	113	206	-	-
Prepaid items	50	6	-	-
Deferred compensation plans' assets (Notes 2 and 18)	-	-	-	-
Restricted assets:				
Cash, investments, and accrued interest (Note 2 and 19)	-	-	-	-
Cash with fiscal agents (Note 2)	-	-	-	-
Receivables	-	-	-	4,426
Deposits (Note 25)	-	-	-	-
Land held for sale	-	-	66	-
Property and equipment, net of accumulated depreciation (Note 6)	-	-	-	-
Construction work in progress (Note 6)	-	-	-	-
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>\$ 58,046</u>	<u>\$ 47,769</u>	<u>\$ 90,617</u>	<u>\$ 162,375</u>

See Notes to Financial Statements

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, 1998	June 30, 1997 as restated
\$ 14,328	\$ 37,820	\$ 48,776	\$ -	\$ -	\$ 332,152	\$ 305,479
-	-	-	-	-	61,306	58,766
-	-	-	-	-	24,678	20,118
18,523	104	3,727	-	-	47,900	50,087
-	42	-	-	-	6,374	7,738
-	-	-	-	-	194	1,544
229	-	-	-	-	4,885	12,678
1,007	1,701	-	-	-	3,027	3,023
-	-	-	-	-	56	14
-	-	923	-	-	923	31,925
91,750	-	-	-	-	91,750	84,522
32,832	-	-	-	-	32,832	32,530
1,208	-	-	-	-	5,634	13,044
16,103	-	-	-	-	16,103	116
-	-	10,593	-	-	10,659	10,783
949,839	1,145	-	648,247	-	1,599,231	1,566,038
80,986	-	-	187,946	-	268,932	226,568
23,950	-	-	-	-	23,950	24,253
-	-	-	-	17,963	17,963	20,244
-	-	-	-	306,589	306,589	287,758
<u>\$ 1,230,755</u>	<u>\$ 40,812</u>	<u>\$ 64,019</u>	<u>\$ 836,193</u>	<u>\$ 324,552</u>	<u>\$ 2,855,138</u>	<u>\$ 2,757,228</u>

CITY OF ALBUQUERQUE, NEW MEXICO
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 June 30, 1998
 (In thousands of dollars)

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
LIABILITIES, FUND EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts payable	4,292	4,725	-	-
Contracts and retainage payable	-	-	-	8,954
Accrued employee compensation and benefits (Note 7)	8,406	990	-	-
Accrued interest payable	-	-	4	-
Due to other funds and governments (Note 4)	-	2,916	-	-
Deferred revenue	93	1,174	6,860	984
Deposits	560	33	-	-
Current portion of water rights contract (Note 7)	-	-	-	-
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	-	-	-	-
Deposit - advance on sale of revenue bonds	-	-	-	-
Other (Note 19)	-	-	-	-
Funds held for others	-	-	-	-
Advances from other funds (Note 5)	-	-	-	112
Matured bonds and interest payable	-	-	61,306	-
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>13,351</u>	<u>9,838</u>	<u>68,170</u>	<u>10,050</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):				
Designated for unrealized gains on investments	-	-	-	-
Undesignated	-	-	-	-
Fund balances:				
Reserved for:				
Encumbrances	5,231	12,890	-	53,094
Inventories of supplies	113	206	-	-
Employee retirement plan	-	-	-	-
Debt service	-	-	3,520	-
Deferred loans receivable	-	7,154	-	-
Prepaid items	50	6	-	-
Land held for resale	-	-	66	-
Advances to other funds	308	-	4,348	-
Acquisition and management of open space land	-	-	-	-
Urban enhancement	-	-	-	-
Operations	14,427	-	-	-
Unreserved:				
Designated for future appropriations	21,447	804	-	-
Designated for unrealized gains on investments	33	20	70	138
Undesignated	3,086	16,851	14,443	99,093
Total equity and other credits	<u>44,695</u>	<u>37,931</u>	<u>22,447</u>	<u>152,325</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u>\$ 58,046</u>	<u>\$ 47,769</u>	<u>\$ 90,617</u>	<u>\$ 162,375</u>

Commitments and contingent liabilities (Note 23)

See Notes to Financial Statements

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, 1998	June 30, 1997 as restated
3,324	693	419	-	-	13,453	13,280
-	-	-	-	-	8,954	7,539
6,276	633	37	-	19,293	35,635	35,647
606	-	-	-	-	610	803
-	-	4,898	-	-	7,814	7,523
2,218	-	106	-	-	11,435	13,439
296	-	31	-	-	920	903
571	-	-	-	-	571	528
-	18,062	-	-	-	18,062	10,605
7,196	-	-	-	-	7,196	12,897
32,832	-	-	-	-	32,832	32,530
15,672	-	-	-	-	15,672	15,999
67	-	-	-	-	67	1
450	-	-	-	-	450	429
-	-	-	-	-	-	934
2,049	-	-	-	-	2,049	1,827
-	-	18,282	-	-	18,282	47,763
4,348	229	196	-	-	4,885	12,678
-	-	-	-	-	61,306	58,766
-	-	-	-	182,622	182,622	185,899
527,717	-	-	-	116,077	643,794	596,782
-	-	-	-	6,560	6,560	8,880
39,406	-	-	-	-	39,406	41,020
-	18,179	-	-	-	18,179	18,077
<u>643,028</u>	<u>37,796</u>	<u>23,969</u>	<u>-</u>	<u>324,552</u>	<u>1,130,754</u>	<u>1,124,749</u>
594,525	1,694	-	-	-	596,219	579,024
-	-	-	836,193	-	836,193	772,891
37,449	-	-	-	-	37,449	33,054
181	34	-	-	-	215	-
(44,428)	1,288	-	-	-	(43,140)	(23,886)
-	-	387	-	-	71,602	46,059
-	-	-	-	-	319	302
-	-	70	-	-	70	70
-	-	-	-	-	3,520	2,958
-	-	-	-	-	7,154	7,075
-	-	-	-	-	56	14
-	-	-	-	-	66	66
-	-	-	-	-	4,656	12,399
-	-	29,704	-	-	29,704	29,206
-	-	9,889	-	-	9,889	9,925
-	-	-	-	-	14,427	12,263
-	-	-	-	-	22,251	19,997
-	-	-	-	-	261	-
-	-	-	-	-	133,473	131,062
<u>587,727</u>	<u>3,016</u>	<u>40,050</u>	<u>836,193</u>	<u>-</u>	<u>1,724,384</u>	<u>1,632,479</u>
<u>\$ 1,230,755</u>	<u>\$ 40,812</u>	<u>\$ 64,019</u>	<u>\$ 836,193</u>	<u>\$ 324,552</u>	<u>\$ 2,855,138</u>	<u>\$ 2,757,228</u>