

NOTE 15 INTERFUND TRANSACTIONS (\$ 000's)

**A. Interfund Assets/Liabilities**

Interfund Receivables/Payables are used to reflect transactions between individual funds for goods provided or services rendered:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General	Employment and Training	\$ 2
	Other Special Revenue	15
	Health and Animal Control	12
	Wastewater Management	3
	Self-Insurance Trust	293
Transportation	Other Special Revenue	13
	Development Services	12
Pima Health Care System	General Fund	552
	Health and Animal Control	50
Wastewater Management	Flood Control District	2
	Environmental Quality	7
	Development Services	3
Other Special Revenue	Flood Control District	<u>11</u>
Total		\$ <u>975</u>

Due From/Due To Other Funds are used to reflect loans or unpaid operating transfers between funds:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General	Transportation	\$ 2
	Environmental Quality	6
	Employment and Training	93
	Other Special Revenue	329
	Rillito Park	353
Other Special Revenue	General Fund	900
	Flood Control District	173
	Capital Projects	243
	Wastewater Management	431
Debt Service	Flood Control District	200
Transportation	Agency	6
Employment and Training	General Fund	66
Development Services	Transportation	934
Investment Trust	Capital Projects	833
	Other Special Revenue	5,866
	Rillito	121
	Pima Health Care System	35,885
	Employment and Training	898
Pima Health Care System	Health and Animal Control	25
	General Fund	<u>38</u>
Total		<u>\$47,402</u>

**B. Operating transfers during the fiscal year ended June 30, 1998, were as follows:**

<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>	<u>Amount</u>
General	Transportation	\$ 51
	Flood Control District	34
	Other Special Revenue	1,801
Transportation	General Fund	15
Health and Animal Control	General Fund	6,635
Employment and Training	General Fund	95
Other Special Revenue	General Fund	1,189
Environmental Quality	General Fund	478
Debt Service	General Fund	142
	Flood Control District	1,529
	Municipal Property Corporation	18
	Capital Projects	24
Capital Projects	General Fund	2,175
	Transportation	9,000
	Flood Control District	5,379
Rillito Park	General Fund	48
Total		<u>\$ 28,613</u>

**C. Residual Equity transfers during the fiscal year ended June 30, 1998, were as follows:**

<u>Residual Equity Transfers In</u>	<u>Residual Equity Transfers Out</u>	<u>Amount</u>
General Fund	Other Internal Service	\$ 151
	Debt Service	545
	Other Special Revenue	31
Other Special Revenue	Debt Service	2
	General Fund	812
Health and Animal Control	Other Internal Service	32
	General Fund	13
Capital Projects	Other Internal Service	5
	Debt Service	25
Environmental Quality	Other Special Revenue	3,925
	General Fund	17
Transportation	Other Internal Service	5
	General Fund	75
	Other Special Revenue	48
	Other Internal Service	25
Total		<u>\$ 5,711</u>

The above amounts shown as a residual equity transfer in from Other Internal Service represent a return of prior years' charges from the Telecommunications Fund. These amounts are recorded as a return of contributed capital in the Other Internal Service Fund.

During the fiscal year ended June 30, 1998, Wastewater Management returned contributed capital to the Debt Service Fund of \$ 1,404. This transaction was recorded in the Debt Service Fund as a Residual Equity transfer in.

During the year ended June 30, 1998, Other Internal Service Fund, Development Services, and Wastewater Management Fund received \$1, \$34, and \$60, respectively, from the General Fund as a return of prior years' Telecommunications refunds. Additionally, Other Internal Service Fund received \$ 395 relating to the transfer of the mail room to the General Fund. These amounts were recorded as increases in contributed capital.

During the year ended June 30, 1998, the Self-Insurance Trust Fund received \$6 from the General Fund as a return of prior years' charges from the Telecommunications Fund. This amount was recorded as an increase in contributed capital.