

COMBINED STATEMENTS - OVERVIEW

(General Purpose Financial Statements)

The General Purpose Financial Statements (GPFS) are considered "liftable" financial statements in that these statements in themselves present fairly the financial position of Pima County as of June 30, 1998 and the results of its operations, the cash flows of its proprietary fund types and discretely presented component units, and the net assets and changes in net assets of its investment trust funds for the fiscal year then ended.