

**PIMA COUNTY**

**Comprehensive Annual Financial Report**

For the Fiscal Year Ended June 30, 1999

**INTRODUCTORY SECTION**

**FINANCIAL SECTION**

Independent Auditors' Report

---

Combined Statements - Overview (General Purpose Financial Statements):

Combined Balance Sheet - All Fund Types and Account Groups and Discretely Presented Component Units

Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types

Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - All Governmental Fund Types

Combined Statement of Revenues, Expenses and Changes in Fund Equity - All Proprietary Fund Types and Discretely Presented Component Units

Combined Statement of Cash Flows - All Proprietary Fund Types and Discretely Presented Component Units

Combining Balance Sheet - All Discretely Presented Component Units

Combining Statement of Revenues, Expenses and Changes in Fund Equity - All Discretely Presented Component Units

Combining Statement of Cash Flows - All Discretely Presented Component Units

Combining Statement of Changes in Net Assets - Investment Trust Funds

Notes to Financial Statements

---

Combining and Individual Fund Financial Statements and Schedules

**STATISTICAL SECTION**

## 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, 1999 and the results of its operations, cash flows of its proprietary fund types and discretely presented component units, and the changes in net assets of its investment trust funds for the fiscal year then ended.