

NOTE 13: INTERFUND TRANSACTIONS

A. Interfund Assets/Liabilities

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

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General	Transportation	\$ 14
	Wastewater Management	3
Transportation	Development Services	13
Pima Health Care System	General	151
	Health and Animal Control	1
	Self-Insurance Trust	47
Wastewater Management	Transportation	47
	Flood Control District	3
	Environmental Quality	7
	Development Services	2
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Total		\$ 288

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

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General	Health and Animal Control	\$ 98
	Employment and Training	1,463
	Other Special Revenue	361
	Stadium District	733
	Other Special Revenue Grants	3,603
	Environmental Quality	6
	Pima Health Care System	44,273
	Wastewater Management	1,740
	Rillito Park	478
	Agency	8
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<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
Transportation	Capital Projects	1
	Agency	6
Employment and Training	General	64
Other Special Revenue	General	42
	Other Special Revenue Grants	13
Stadium District	General	213
Other Special Revenue Grants	General	32
	Other Special Revenue	2
	Capital Projects	42
Environmental Quality	Stadium District	800
Capital Projects	Stadium District	2
	Other Special Revenue Grants	108
Development Services	Transportation	979
Wastewater Management	General	30,000
Parking Garages	Stadium District	1,750
Other Internal Service	Stadium District	1,800
Self-Insurance Trust	Other Special Revenue Grants	1
Agency - Other	Agency - Treasurer's Clearing	1,035
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Total		\$ 89,653

The information in the table above presents the formal internal borrowings by the General Fund from the Wastewater Management Fund, and by the Stadium District Special Revenue Fund from the Environmental Quality, Parking Garages and Other Internal Service Funds. These borrowings were instituted by the County to meet its short-term cash flow needs.

B. Operating transfers during the fiscal year ended June 30, 1999, were as follows:

<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>	<u>Amount</u>
General	Transportation	\$ 151
	Flood Control District	35
	Stadium District	3,552
Transportation	General	15
Health and Animal Control	General	6,645
Flood Control District	Debt Service	200
Employment & Training	General	95
Stadium District	General	1,219
Debt Service	General	142
	Transportation	6,151
	Flood Control District	1,280
	Municipal Property Corporation	18
	Capital Projects	25
Capital Projects	General	1,200
	Flood Control District	5,248
Rillito Park	General	48
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Total		\$ 26,024

C. Residual Equity transfers during the fiscal year ended June 30, 1999, were as follows:

<u>Residual Equity Transfers In</u>	<u>Residual Equity Transfers Out</u>	<u>Amount</u>
General	Other Special Revenue	\$ 125
	Other Special Revenue Grants	1,158
Other Special Revenue	Transportation	468
	Flood Control District	79
	Environmental Quality	23
	Capital Projects	685
Other Special Revenue Grants	General	1,758
	Capital Projects	23
Capital Projects	Stadium District	49
	Other Special Revenue Grants	630
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Total		\$ 4,998

During the year ended June 30, 1999, the Wastewater Management Fund returned contributed capital to the Other Special Revenue Fund of \$846. This transaction was recorded in the Other Special Revenue Fund as a Residual Equity Transfer In.

During the year ended June 30, 1999, the Wastewater Management Fund returned contributed capital to the Debt Service Fund of \$1,256. This transaction was recorded in the Debt Service Fund as a Residual Equity Transfer In.

During the year ended June 30, 1999, the Development Services Fund returned contributed capital to the Other Special Revenue Fund of \$108. This transaction was recorded in the Other Special Revenue Fund as a Residual Equity Transfer In.

During the year ended June 30, 1999, the Pima Health Care System Fund received contributed capital from the Capital Projects Fund of \$622. This transaction was recorded in the Capital Projects Fund as a Residual Equity Transfer Out