

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 | Pima Health Care System | \$ 65 |
| Transportation | Flood Control District | 19 |
| | Wastewater Management | 19 |
| Environmental Quality | Wastewater Management | 36 |
| Pima Health Care System | General | 581 |
| | Health and Animal Control | 19 |
| | Self-Insurance Trust | 100 |
| Wastewater Management | Transportation | 50 |
| | Flood Control District | 3 |
| | Environmental Quality | 6 |
| | Development Services | 4 |
| | | <hr/> |
| Total | | \$ 902 |

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 | \$ 21 |
| | Employment and Training | 590 |
| | Other Special Revenue | 228 |
| | Stadium District | 2,765 |
| | Other Special Revenue Grants | 183 |
| | Environmental Quality | 36 |
| | Debt Service | 36 |
| | Capital Projects | 6 |
| General | Pima Health Care System | 40,352 |
| | Wastewater Management | 1,427 |
| | Agency | 19 |
| Transportation | Debt Service | 1,412 |
| | Agency | 6 |
| Health and Animal Control | General | 1 |
| Flood Control District | Transportation | 1 |
| | Debt Service | 312 |
| Other Special Revenue | General | 75 |
| | Other Special Revenue Grants | 1 |
| Stadium District | General | 2,981 |
| Other Special Revenue Grants | General | 227 |
| | Employment and Training | 9 |
| | Other Special Revenue | 25 |
| | Other Internal Service | 13 |
| Capital Projects | General | 12 |

| | | |
|-------------------------|------------------------------|-----------|
| | Stadium District | 1,930 |
| | Debt Service | 6 |
| Pima Health Care System | Other Internal Service | 9 |
| Wastewater Management | General | 30,000 |
| Parking Garages | Stadium District | 2,250 |
| Other Internal Service | Stadium District | 1,170 |
| | Other Special Revenue Grants | 13 |
| | Capital Projects | 5 |
| | Pima Health Care System | 9 |
| | | <hr/> |
| Total | | \$ 86,130 |
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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, Capital Projects, Parking Garages and Other Internal Service Funds. These borrowings were instituted by the County to meet its short-term cash flow needs. The \$30,000 loan from Wastewater Management Fund to the General Fund will be repaid in six equal installments of \$5,000 beginning November 1, 2000 and each November 1 thereafter. Interest will be paid at the rate paid to investments of the County in the Local Government Investment Pool.

B. Operating transfers during the fiscal year ended June 30, 2000, 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 | 2,488 |
| | Environmental Quality | 300 |
| Transportation | General | 15 |
| | Capital Projects | 2,400 |
| Stadium District | General | 1,312 |
| Health and Animal Control | General | 7,100 |
| Employment & Training | General | 95 |
| Other Special Revenue Grants | Transportation | 40 |
| Debt Service | General | 143 |
| | Transportation | 5,650 |
| | Flood Control District | 1,250 |
| | Municipal Property Corporation | 18 |
| | Capital Projects | 25 |
| Capital Projects | General | 21 |
| | Transportation | 6,347 |
| | Flood Control District | 5,415 |
| | Development Services | 99 |
| | Wastewater Management | 122 |
| | Other Internal Service | 58 |
| Pima Health Care System | General | 13,400 |
| Other Internal Service | Other Special Revenue Grants | 13 |
| | Pima Health Care System | 9 |
| | | <hr/> |
| Total | | \$ 46,506 |
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C. Residual Equity transfers during the fiscal year ended June 30, 2000, were as follows:

| <u>Residual Equity Transfers In</u> | <u>Residual Equity Transfers Out</u> | <u>Amount</u> |
|-------------------------------------|--------------------------------------|---------------|
| General | Other Special Revenue Grants | \$ 2 |
| | Debt Service | <u>1</u> |
| Total | | <u>\$ 3</u> |

During the year ended June 30, 2000, the Pima Health Care System Fund returned contributed capital to the General Fund of \$6,022. This transaction was recorded in the General Fund as a Residual Equity Transfer In.

During the year ended June 30, 2000, the Development Services Fund returned contributed capital to the Transportation Fund of \$1,003. This transaction was recorded in the Transportation Fund as a Residual Equity Transfer In.

During the year ended June 30, 2000, the Pima Health Care System Fund received contributed capital from the General Fund of \$6,026. This transaction was recorded in the General Fund as a Residual Equity Transfer Out.

During the year ended June 30, 2000, the Pima Health Care System Fund received contributed capital from the Capital Projects Fund of \$172. This transaction was recorded in the Capital Projects Fund as a Residual Equity Transfer Out.

During the year ended June 30, 2000, the Rillito Park Fund received contributed capital from the General Fund of \$479. This transaction was the result of the dissolution of the Rillito Park Fund at July 1, 1999. It was recorded in the General Fund as a Residual Equity Transfer Out.