

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:

Receivable fund	Payable fund	Amount
Pima Health Care System	General	\$ 782
	Health and Animal Control	50
	Self-Insurance Trust	27
		859
Total		\$ 859

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

Receivable fund	Payable fund	Amount	
General	Health and Animal Control	\$ 103	
	Flood Control District	600	
	Employment and Training	1,827	
	Other Special Revenue	192	
	Stadium District	1,312	
	Other Special Revenue Grants	9	
	Pima Health Care System	15,398	
	Wastewater Management	843	
	Transportation	Flood Control District	18
		Wastewater Management	17
	Health and Animal Control	Agency	6
		General	26
	Employment and Training	General	29
Other Special Revenue	General	114	
	Other Special Revenue Grants	59	
	Self-Insurance Trust	25	
Stadium District	General	974	
Other Special Revenue Grants	General	1,425	
	Health and Animal Control	3	
	Employment and Training	8	
	Other Special Revenue	7	
	Stadium District	1,930	
Capital Projects	Stadium District	44	
Wastewater Management	Stadium District	626	
Parking Garages	General	2,250	
Other Internal Service	Stadium District	1,170	
	Transportation	1	
Self-Insurance Trust	General	53	
		53	
Total		\$ 29,069	

The information in the table above presents the formal internal borrowings 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. 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, 2001, were as follows:**

<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>	<u>Amount</u>
General	Transportation	\$ 151
	Flood Control District	35
	Other Special Revenue	137
	Stadium District	2,541
Transportation	General	15
Health and Animal Control	General	7,249
Employment & Training	General	95
Stadium District	General	1,412
Other Special Revenue Grants	General	1,400
	Capital Projects	100
Debt Service	General	142
	Transportation	5,450
	Flood Control District	1,179
	Municipal Property Corporation	19
	Capital Projects	25
Capital Projects	General	160
	Transportation	9,502
	Flood Control District	4,650
	Other Special Revenue	41
	Other Special Revenue Grants	32
Pima Health Care System	General	36,941
Other Internal Service	General	<u>1,000</u>
Total		<u>\$ 72,276</u>

**C. Residual Equity transfers during the fiscal year ended June 30, 2001, were as follows:**

<u>Residual Equity Transfers In</u>	<u>Residual Equity Transfers Out</u>	<u>Amount</u>
General	Pima Health Care System	<u>\$ 5,315</u>
Total		<u>\$ 5,315</u>

During the year ended June 30, 2001, the Pima Health Care System Fund received contributed capital from the General Fund of \$1,000. This transaction was recorded in the General Fund as a Residual Equity Transfer Out.