

PIMA COUNTY

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS

June 30, 1998  
(in thousands)

	GOVERNMENTAL FUND TYPES			
	General	Special Revenue	Debt Service	Capital Projects
<u>Assets and other debits</u>				
Cash and cash equivalents - note 3	\$ 1,585	\$ 30,643	\$ 7,063	\$ 80,367
Deposits with fiscal agents - note 3		134		
Investments - note 3			4,656	23
Property taxes receivable - note 5	4,541	703	3,277	
Interest receivable	47	97	140	132
Interfund receivable - note 15	325	36		
Due from other funds - note 15	783	1,819	200	
Due from other governments - notes 6, 19	14,727	7,842		1,738
Accounts receivable	388	202	6	
Inventory		1,466		
Deferred financing costs				
Prepaid expenditure/expense	506	891		
Other assets	500			
Restricted assets - note 3				
Land - note 7				
Buildings and improvements - note 7				
Sewage conveyance/water system				
Equipment - note 7				
Accumulated depreciation - note 8				
Construction in progress - notes 7, 18				
Amount available in debt service fund				
Amount to be provided for retirement of general long-term debt				
Total assets and other debits	<u>\$ 23,402</u>	<u>\$ 43,833</u>	<u>\$ 15,342</u>	<u>\$ 82,260</u>
<u>Liabilities, fund equity and other credits</u>				
Liabilities:				
Accounts payable	\$ 6,314	\$ 6,589	\$ 8	\$ 3,159
Interest payable		23	483	18
Contract retentions	13	68		634
Employee compensation	5,073	1,207		4
Interfund payable - note 15	552	112		
Due to other funds - note 15	1,004	8,526		1,076
Due to other governments	14	7,005		
Arbitrage rebate payable				117
Deposits and rebates	78	21		
Reported but unpaid losses - note 9				
Incurred but not reported losses - note 9				
Contracts and notes				
Payable from restricted assets				
Capital leases - note 10				
General obligation bonds - note 10			15	
Flood control bonds - note 10				
Revenue bonds - note 10				
Transportation bonds - note 10				
Loans payable - note 10				
Special assessment bonds - note 10				
Landfill closure payable - note 10				
Deferred revenues	6,420	1,782	2,992	
Total liabilities	<u>19,468</u>	<u>25,333</u>	<u>3,498</u>	<u>5,008</u>
Fund equity and other credits:				
Contributed capital				
Investment in general fixed assets				
Retained earnings				
Fund balances (notes 12, 13, 20):				
Reserved for investment trust participants				
Reserved for loan receivable	500			
Reserved for inventory		1,466		
Reserved for prepaid expenditures	506	891		
Reserved for specified programs	596			
Reserved for debt service		134	11,844	
Unreserved				
Designated for future reserves	2,000			
Undesignated	332	16,009		77,252
Total fund equity and other credits	<u>3,934</u>	<u>18,500</u>	<u>11,844</u>	<u>77,252</u>
Total liabilities, fund equity and other credits	<u>\$ 23,402</u>	<u>\$ 43,833</u>	<u>\$ 15,342</u>	<u>\$ 82,260</u>

See Notes to Financial Statements

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		Totals (Memorandum Only) Primary Govt.	Total Component Units	Totals (Memorandum Only) Reporting Unit
Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long-term Debt			
\$ 38,556	\$ 31,443	\$ 176,549	\$	\$	\$ 366,206	\$ 1,783	\$ 367,989
	12,156	3,936			134		134
					20,771		20,771
					8,521		8,521
250	762	858			2,286		2,286
614					975		975
997		43,603			47,402		47,402
2,332	31				26,670		26,670
21,836					22,432	1,125	23,557
2,989	262				4,717	185	4,902
1,242					1,242	718	1,960
429	486				2,312	91	2,403
					500	86	586
41,145					41,145	4,936	46,081
7,505	632		79,699		87,836	911	88,747
193,808	126		184,380		378,314	580	378,894
317,097					317,097	19,399	336,496
32,071	19,092		58,820		109,983	5,686	115,669
(203,628)	(11,060)				(214,688)	(5,435)	(220,123)
33,312			4,862		38,174	3,854	42,028
				11,844	11,844		11,844
				290,321	290,321		290,321
<u>\$ 490,555</u>	<u>\$ 53,930</u>	<u>\$ 224,946</u>	<u>\$ QDGAAPQ</u>	<u>\$ 302,165</u>	<u>\$ 1,564,194</u>	<u>\$ 33,919</u>	<u>\$ 1,598,113</u>
\$ 13,854	\$ 1,381	\$	\$	\$	\$ 31,305	\$ 648	\$ 31,953
129					653		653
	1				716		716
5,431	353	2,627		12,857	27,552		27,552
18	293				975		975
36,790		6			47,402		47,402
1,875		5,969			14,863		14,863
		14,207			117		117
	15,860				14,306	137	14,443
	10,915				15,860		15,860
1,475				352	10,915		10,915
2,465					1,827	1,315	3,142
					2,465	472	2,937
				49,678	49,678		49,678
				186,975	186,990		186,990
				8,135	8,135		8,135
82,017				1,340	83,357	21,308	104,665
				40,000	40,000		40,000
13,094					13,094		13,094
				2,828	2,828		2,828
12,260					12,260		12,260
2,756					13,950		13,950
<u>172,164</u>	<u>28,803</u>	<u>22,809</u>		<u>302,165</u>	<u>579,248</u>	<u>23,880</u>	<u>603,128</u>
281,021	696				281,717	1,949	283,666
				327,761	327,761		327,761
37,370	24,431				61,801	8,090	69,891
		202,137			202,137		202,137
					500		500
					1,466		1,466
					1,397		1,397
					596		596
					11,978		11,978
					2,000		2,000
					93,593		93,593
<u>318,391</u>	<u>25,127</u>	<u>202,137</u>	<u>327,761</u>		<u>984,946</u>	<u>10,039</u>	<u>994,985</u>
<u>\$ 490,555</u>	<u>\$ 53,930</u>	<u>\$ 224,946</u>	<u>\$ 327,761</u>	<u>\$ 302,165</u>	<u>\$ 1,564,194</u>	<u>\$ 33,919</u>	<u>\$ 1,598,113</u>