

**NOTE 15 – INTERFUND BALANCES AND TRANSFERS****Interfund Balances**Due from/to other funds and interfund short-term loans receivable and payable (in thousands)

Fund types with account balances of less than \$500 thousand are aggregated into "All Others."

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	General Fund	\$ 1,194
	Nonmajor Governmental Funds	15,796
	Nonmajor Enterprise Funds	2,875
	Internal Service Funds	2,456
	All Others	509
Public Health Fund	Nonmajor Governmental Funds	3,229
	All Others	279
Nonmajor Governmental Funds	General Fund	1,035
	Nonmajor Governmental Funds	36,374
	Water Quality Enterprise	1,326
	Nonmajor Enterprise Funds	590
	Internal Service Funds	1,346
	All Others	357
Public Transportation Enterprise	Nonmajor Governmental Funds	25,615
	Water Quality Enterprise	184,050
	All Others	72
Water Quality Enterprise	Nonmajor Governmental Funds	2,981
	Water Quality Enterprise	866
	All Others	53
Nonmajor Enterprise Funds	Nonmajor Governmental Funds	2,322
	Nonmajor Enterprise Funds	810
	All Others	669
Internal Service Funds	General Fund	613
	Nonmajor Governmental Funds	2,637
	Internal Service Funds	711
	All Others	1,000
Total		<u>\$ 289,765</u>

The interfund balances resulted from the time lag between the dates: (1) when interfund goods and services were provided or reimbursable expenditures incurred, and when interfund payments were made; and (2) when interfund short-term loans were made and when the loans were repaid.

The \$184,050 thousand due from Water Quality Enterprise to Public Transportation Enterprise consisted of short-term loans made for the purpose of cash flow.

**NOTE 15 – CONTINUED**Advances from/to other funds (in thousands)

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Public Transportation Enterprise	\$ 3,500
	Nonmajor Governmental Funds	300
Public Transportation Enterprise	General Fund	600
Total		<u>\$ 4,400</u>

The advances from the General Fund to the Public Transportation Enterprise and Nonmajor Governmental Funds consisted of loans made for the purposes of cash flow. Neither advance is scheduled to be repaid in 2009.

The \$600 thousand advance from the Public Transportation Enterprise to the General Fund, which arose from the sale of the Tashiro-Kaplan Building, is reported as "Advances to other funds" in the Public Transportation Enterprise and as "Advances from other funds" in the General Fund. \$300 thousand of the balance is scheduled to be collected in 2009.

**Interfund Transfers (in thousands)**

Fund types with account balances of less than \$500 thousand are aggregated into "All Others."

<u>Transfers Out</u>	<u>Transfers In</u>	<u>Amount</u>
General Fund	Public Health Fund	\$ 31,755
	Nonmajor Governmental Funds	45,706
	Internal Service Funds	899
	All Others	127
Public Health Fund	All Others	136
Nonmajor Governmental Funds	General Fund	5,079
	Nonmajor Governmental Funds	129,261
	All Others	40
Public Transportation Enterprise	All Others	272
Water Quality Enterprise	All Others	53
Nonmajor Enterprise Funds	Nonmajor Governmental Funds	2,294
	All Others	46
Internal Service Funds	Nonmajor Governmental Funds	3,417
	All Others	467
Total transfers in		219,552
Transfer out of capital assets		3,011
Total transfers out		<u>\$ 222,563</u>

**NOTE 15 – CONTINUED**

Transfers are used to move resources from a fund collecting them to the fund using them, as required by statute or budget, and to account for ongoing operating subsidies between funds in accordance with budget authorizations.

In the fund financial statements, total transfers out exceed total transfers in because there were \$3,011 thousand of capital assets transferred during the year.

<u>Transfers Out</u>	<u>Transfers In</u>	<u>Amount</u>
Public Transportation Enterprise	Internal Service Funds	\$ 98
Water Quality Enterprise	Internal Service Funds	166
Nonmajor Enterprise Funds	Nonmajor Governmental Funds	7
	Internal Service Funds	11
Internal Service Funds	General Fund	1,920
	Nonmajor Governmental Funds	469
	Internal Service Funds	340
Total		<u>\$ 3,011</u>