

NOTE 14 – INTERFUND BALANCES AND TRANSFERS**Interfund Balances**Due from/to other funds and interfund short-term loans receivable and payable (in thousands)

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Public Health Fund	\$ 2,723
	Nonmajor Governmental Funds	18,580
	Water Quality Enterprise	1,285
	Nonmajor Enterprise Funds	2,247
	Internal Service Funds	769
	Investment Trust Funds	4,610
	All Others ^(a)	21
Public Health Fund	Nonmajor Governmental Funds	752
	All Others ^(a)	255
Nonmajor Governmental Funds	General Fund	2,312
	Nonmajor Governmental Funds	16,208
	Water Quality Enterprise	2,278
	Nonmajor Enterprise Funds	579
	Internal Service Funds	1,285
	All Others ^(a)	393
Public Transportation Enterprise	Nonmajor Governmental Funds	2,314
	All Others ^(a)	481
Water Quality Enterprise	Nonmajor Governmental Funds	873
	All Others ^(a)	120
Nonmajor Enterprise Funds	Nonmajor Governmental Funds	806
	Nonmajor Enterprise Funds	3,142
	All Others ^(a)	271
Internal Service Funds	Nonmajor Governmental Funds	1,593
	Internal Service Funds	873
	All Others ^(a)	443
Agency Funds	Agency Funds	500
Total		<u>\$ 65,713</u>

(a) Multiple fund types with account balances of less than \$500 thousand are aggregated into "All Others."

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.

NOTE 14 – CONTINUEDAdvances 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	1,500
	Nonmajor Governmental Funds	345
Total		<u>\$ 5,645</u>

The advances from the General Fund to the Public Transportation Enterprise and the Nonmajor Governmental Funds consisted of loans made for the purposes of cash flow. Neither advance is scheduled to be repaid in 2006.

The \$1.5 million advance from the Public Transportation Enterprise to the General Fund, which arose from the sale of the Tashiro-Kaplan Building, is reported as "Advance to other funds" in the Public Transportation Enterprise and as "Advance from other funds" in the General Fund. \$300 thousand of the balance is scheduled to be collected in 2006. The \$345 thousand advance from the Public Transportation Fund to the Nonmajor Governmental Funds was used to acquire capital assets. \$159 thousand of the total advance to the Nonmajor Governmental Funds is scheduled to be collected in 2006.

Interfund Transfers (in thousands)

<u>Transfers Out</u>	<u>Transfers In</u>	<u>Amount</u>
General Fund	Public Health Fund	\$ 18,721
	Nonmajor Governmental Funds	37,212
	Internal Service Funds	1,625
	All Others ^(a)	49
Public Health Fund	All Others ^(a)	71
Nonmajor Governmental Funds	Nonmajor Governmental Funds	86,366
	All Others ^(a)	414
Public Transportation Enterprise	All Others ^(a)	181
Water Quality Enterprise	All Others ^(a)	44
Nonmajor Enterprise Funds	Nonmajor Governmental Funds	801
	All Others ^(a)	23
Internal Service Funds	Nonmajor Governmental Funds	2,378
	All Others ^(a)	471
Total transfers in		148,356
Transfer out of capital assets (See explanation on following page.)		579
Total transfers out		<u>\$ 148,935</u>

(a) Multiple fund types with account balances of less than \$500 thousand are aggregated into "All Others."

NOTE 14 – 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 \$579 thousand of capital assets transferred during the year. In 2005, \$355 thousand for capital assets was transferred from Internal Service Funds to Nonmajor Governmental Funds, and \$224 thousand for capital assets was transferred from the Water Quality Enterprise to the Information and Telecommunications Services Internal Service Fund.